

RESOURCES
General Fund
Fund

	Historical Data				RESOURCE DESCRIPTION	Budget for Next Year 2021-2022				
	Actual			Adopted Budget 20/21		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body		
	Second Year 18/19	Preceding Year	First Preceding Year 19/20							
					Beginning Fund Balance					
1	194,152		197,917	200,000	1	Available cash on hand*(cash basis), or	200,000	200,000	200,000	1
2					2	Net working capital*(accrual basis)				2
3	35,763		29,729	25,000	3	Previously levied taxes estimated to be received	30,000	30,000	30,000	3
4					4					4
5					5	OTHER RESOURCES				5
6	28,892		29,794	30,000	6	Fire Protection Contracts	45,000	45,000	45,000	6
7	4,392		46,888	3,000	7	Interest & Investment Income	3,000	3,000	3,000	7
8	3,036		0	1,000	8	Miscellaneous Income	1,000	1,000	1,000	8
9	0		14,176	10,000	9	Sale of Used Equipment	1,000	1,000	1,000	9
10	82,041		0	80,000	10	State Reimbursements	80,000	80,000	80,000	10
11	3,375		3,181	15,000	11	Other Reimbursements	15,000	15,000	15,000	11
12	0		8,916	48,000	12	Grants	45,000	45,000	45,000	12
13	0		95	500	13	Insurance Proceeds	500	500	500	13
14	475		280	10,000	14	Cost Recovery Program	15,000	15,000	15,000	14
15					15					15
16					16					16
17					17					17
18					18					18
19					19					19
20					20					20
21					21					21
22					22					22
23					23					23
24					24					24
25					25					25
26					26					26
27					27					27
28					28					28
29	352,126		330,976	422,500	29	Total resources, except taxes to be levied	435,500	435,500	435,500	29
30				716,700	30	Taxes necessary to balance	739,800	739,800	739,800	30
31	675,241		705,387		31	Taxes collected in year levied				31
32	1,027,367		1,036,363	1,139,200	32	TOTAL RESOURCES	1,175,300	1,175,300	1,175,300	32

* Includes Unappropriated Balance budgeted last year.

DETAILED EXPENDITURES
GENERAL FUND
Fund

	Historical Data				EXPENDITURE DESCRIPTION	Number of Employees	Range*	Budget for Next Year 2021-2022			
	Actual		Adopted Budget This Year 20/21	Proposed by Budget Officer				Approved by Budget Committee	Adopted by Governing Body		
	Second Year 18/19	Preceding First Year 19/20									
1				1	PERSONAL SERVICES						1
2	43,860	58,599	93,000	2	Fire Chief Salary			94,000	94,000	94,000	2
3	72,454	79,702	86,000	3	Deputy Fire Chief Salary			91,500	91,500	91,500	3
4	51,372	84,309	92,000	4	Utility Firefighter (Former Captain)	2		91,000	91,000	91,000	4
5	18,565	21,510	20,000	5	Overtime			15,000	15,000	15,000	5
6	30,913	21,267	31,400	6	PERS Retirement			92,500	92,500	92,500	6
7	23,501	24,575	28,000	7	Medicare/ Social Security			24,000	24,000	24,000	7
8	48,652	53,715	58,000	8	Health Insurance			73,500	73,500	73,500	8
9	3,238	3,071	2,500	9	Unemployment Insurance (SUTA)			2,000	2,000	2,000	9
10	10,179	9,063	12,000	10	Accident Insurance			7,200	7,200	7,200	10
11	2,643	2,910	3,000	11	Life Insurance			3,000	3,000	3,000	11
12	38,443	39,777	30,000	12	Volunteer Firefighters			30,000	30,000	30,000	12
13	21,785	27,551	29,000	13	Part Time Positions	2		18,500	18,500	18,500	13
14	0	0	0	14	Benefit Retrieval			0	0	0	14
15	29,001	18,330	9,600	15	Seasonal Firefighter			0	0	0	15
16				16							16
17				17							17
18	394,606	444,379	494,500	18	TOTAL PERSONAL SERVICES			542,200	542,200	542,200	18
19				19							19
20				20							20
21				21							21
22				22							22
23				23							23
24				24							24
25				25							25
26				26							26
27				27							27
28				28							28
29				29							29
30				30							30
31				31	TOTAL EXPENDITURES						31
32				32	UNAPPROPRIATED ENDING FUND BALANCE						32
33				33	TOTAL						33

DETAILED EXPENDITURES
GENERAL FUND
Fund

	Historical Data					EXPENDITURE DESCRIPTION	Number of Employees	Range*	Budget for Next Year 2021-2022			
	Actual				Adopted Budget This Year 20/21				Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
	Second Year 18/19	Preceding	First Proceeding 19/20	Year								
1						1						1
2		4,882		4,735	5,000	2			5,000	5,000	5,000	2
3		9,350		9,550	10,000	3			11,000	11,000	11,000	3
4		17,500		22,850	21,000	4			21,000	21,000	21,000	4
5		6,000		8,390	13,500	5			13,500	13,500	13,500	5
6		2,000		0	1,000	6			500	500	500	6
7		40,516		0	80,000	7			80,000	80,000	80,000	7
8		7,673		855	10,000	8			7,500	7,500	7,500	8
9		8,023		8,366	10,000	9			9,000	9,000	9,000	9
10		17,249		18,923	19,000	10			19,500	19,500	19,500	10
11		0		439	500	11			500	500	500	11
12		11,058		11,980	12,000	12			13,500	13,500	13,500	12
13		9,620		11,528	11,000	13			11,000	11,000	11,000	13
14		5,338		5,161	5,500	14			6,000	6,000	6,000	14
15		2,531		2,713	3,000	15			3,000	3,000	3,000	15
16		9,747		9,743	10,000	16			8,500	8,500	8,500	16
17		51		115	1,000	17			1,000	1,000	1,000	17
18		13,899		22,712	10,000	18			10,000	10,000	10,000	18
19		13,276		16,417	10,000	19			10,000	10,000	10,000	19
20		24,152		24,061	15,000	20			15,000	15,000	15,000	20
21		20		1,473	1,000	21			500	500	500	21
22		8,222		5,848	9,000	22			5,000	5,000	5,000	22
23		9,620		4,769	9,000	23			7,000	7,000	7,000	23
24		0		0	5,000	24			0	0	0	24
25		376		307	1,000	25			500	500	500	25
26		7,619		6,569	5,000	26			5,000	5,000	5,000	26
27		710		0	500	27			500	500	500	27
28		0		1,800	1,500	28			1,500	1,500	1,500	28
29		18,668		10,322	12,000	29			10,000	10,000	10,000	29
30		940		1,358	500	30			500	500	500	30
31						31						31
32						32						32
33						33						33

DETAILED EXPENDITURES
GENERAL FUND
Fund

Historical Data				Number	EXPENDITURE DESCRIPTION	Budget for Next Year 2021-2022			
Actual		Adopted Budget	of			Proposed by	Approved by	Adopted by	
Second Preceding Year 18/19	First Preceding Year 19/20	This Year 20/21	Employees			Budget Officer	Budget Committee	Governing Body	
1			1	MATERIALS AND SERVICES CONTINUED			1		
2	2,968	2,763	3,000	2	Membership Fees & Dues	3,000	3,000	3,000	2
3	4,707	1,103	2,000	3	Fire Prevention	2,000	2,000	2,000	3
4	12,621	15,138	15,000	4	Training	15,000	15,000	15,000	4
5	123	86	500	5	Safety Programs	500	500	500	5
6	13,174	13,784	13,000	6	Hydrant standby fee	14,000	14,000	14,000	6
7	4,497	6,792	5,000	7	Medical(ems supplies)	5,000	5,000	5,000	7
8	3,785	5,334	5,000	8	Firefighting Supplies	5,000	5,000	5,000	8
9	0	17,869	45,000	9	Grant expenditures	45,000	45,000	45,000	9
10	2,529	2,345	2,000	10	Other Materials & Services (Misc.)	2,000	2,000	2,000	10
11				11					11
12				12					12
13				13					13
14				14					14
15	293,444	276,198	382,500	15	TOTAL MATERIALS AND SERVICES	367,500	367,500	367,500	15
16				16					16
17				17	CAPITAL OUTLAY				17
18	0	23,050	23,000	18	Equipment	7,000	7,000	7,000	18
19	0	0	0	19	Motor Vehicles	0	0	0	19
20				20					20
21	0	23,050	23,000	21	TOTAL CAPITAL OUTLAY	7,000	7,000	7,000	21
22				22					22
23				23	DEBT SERVICE				23
24	0	0	1,000	24	Telephone Lease	700	700	700	24
25				25					25
26	0	0	40,000	26	Operating Contingency	40,000	40,000	40,000	26
27				27	Transfers Out				27
28	85,000	50,000	35,000	28	Transfer to Building/ Equipment Reserve Fund	50,000	50,000	50,000	28
29	14,200	13,900	13,200	29	Transfer to Debt Service Fund	17,900	17,900	17,900	29
30				30					30
31	787,250	807,527	989,200	31	TOTAL EXPENDITURES	1,025,300	1,025,300	1,025,300	31
32	240,117	228,836	150,000	32	UNAPPROPRIATED ENDING FUND BALANCE	150,000	150,000	150,000	32
33	1,027,367	1,036,363	1,139,200	33	TOTAL	1,175,300	1,175,300	1,175,300	33

FORM LB-11				RESERVE FUND RESOURCES AND REQUIREMENTS		Any balance in a fund referred to in ORS 280.110 that is not expended or obligated within 12 years from the date the fund was established shall be transferred to the general fund of the municipal corporation (ORS 280.130) Annual contributions to such funds are limited to a period of 10 years Last year for fund <u>2031</u> Last year for contributions <u>2029</u>			
This fund is authorized by ORS 280.100 and established by resolution/ ordinance number <u>19-001</u> , on (date) _____ for the following specified purposes: Acquisition, improvements and repair of District buildings and real property.				<u>Building/ Equipment Reserve FUND</u>		<u>Charleston Rural Fire Protection District</u>			
Historical Data				DESCRIPTION RESOURCES AND REQUIREMENTS		Budget for Next Year 2021-2022			
Actual			Adopted Budget This Year 20/21			Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
	Second Year 18/19	Preceding Year 19/20	First Preceding Year 19/20						
RESOURCES									
Beginning Fund Balance									
1	107,303	113,945	57,000	1	Cash on hand*(cash basis), or	70,000	70,000	70,000	1
2				2	Working capital*(accrual basis)				2
3				3	Previously levied taxes estimated to be received				3
4	2,452	1,963	1,000	4	Earning from temporary investments	1,000	1,000	1,000	4
5				5					5
6	85,000	50,000	35,000	6	General Fund	50,000	50,000	50,000	6
7				7					7
8				8					8
9	194,755	165,908	93,000	9	Total resources, except taxes to be levied	121,000	121,000	121,000	9
10			0	10	Taxes necessary to balance				10
11	0	0		11	Taxes collected in year levied				11
12	194,755	165,908	93,000	12	TOTAL RESOURCES	121,000	121,000	121,000	12
REQUIREMENTS									
1				1	Materials & Services:				1
2	0	8,755	10,000	2	Equipment Repair	10,000	10,000	10,000	2
3	0	0	25,000	3	Building Repair	10,000	10,000	10,000	3
4	0	0	100	4	Service Fees	100	100	100	4
5				5					5
6	0	8,755	35,100	6	Total Materials & Services	20,100	20,100	20,100	6
7				7					7
8				8	Capital Outlay				8
9	80,810	100,860	42,000	9	Equipment Acquisition & Major improvements	80,000	80,000	80,000	9
10				10	Building & Real Property Acquisition &				10
11	0	0	15,900	11	Major Improvements	20,900	20,900	20,900	11
12				12					12
13	80,810	100,860	57,900	13	Total Capital Outlay	100,900	100,900	100,900	13
14				14					14
15				15					15
16	113,945	56,293	0	16	RESERVED FOR FUTURE EXPENDITURE	0	0	0	16
17	194,755	165,908	93,000	17	TOTAL REQUIREMENTS	121,000	121,000	121,000	17

* Includes Unappropriated Balance budgeted last year.

**BONDED DEBT
RESOURCES AND REQUIREMENTS**

				Debt Service Fund		CHARLESTON RURAL FIRE PROTECTION DISTRICT			
Historical Data				DESCRIPTION RESOURCES AND REQUIREMENTS		Budget for Next Year 2021-2022			
Actual		Adopted Budget This Year 20/21	Proposed by Budget Officer			Approved by Budget Committee	Adopted by Governing Body		
Second Preceding Year 18/19	First Preceding Year 19/20								
				RESOURCES					
				Beginning fund balance:					
1	14,175	13,812	13,100	1	Cash on hand (cash basis)	12,900	12,900	12,900	1
2				2					2
3				3					3
4	328	311	300	4	Earnings from temporary investments	100	100	100	4
5				5					5
6				6	Transferred from other funds:				6
7	14,200	13,900	13,200	7	General Fund	17,900	17,900	17,900	7
8				8					8
9				9					9
10	28,703	28,023	26,600	10	Total resources, except taxes to be levied	30,900	30,900	30,900	10
11			0	11	Taxes estimated to be received	0	0	0	11
12	0	0		12	Taxes collected in year levied				12
13	28,703	28,023	26,600	13	TOTAL RESOURCES	30,900	30,900	30,900	13
				REQUIREMENTS					
				Bond Principal Payments					
					Issue date	Budgeted payment date			
1	10,000	10,000	10,000	1	9/9/2011	1/1/2022	10,000	10,000	10,000
2				2					2
3	10,000	10,000	10,000	3	Total Principal		10,000	10,000	10,000
				Bond Interest Payments and Fees					
					Issue date	Budgeted payment date			
4	4,891	4,465	4,400	4	9/9/2011	1/1/2022, 7/1/2022	4,000	4,000	4,000
5				5					5
6				6					6
7	4,891	4,465	4,400	7	Total Interest and Fees		4,000	4,000	4,000
				Unappropriated ending fund balance by					
					Issue date	Payment date			
8			12,200	8	9/9/2011	1/1/2023	16,900	16,900	16,900
9				9					9
10				10					10
11			12,200	11	Total Unappropriated Ending Fund Balance		16,900	16,900	16,900
12	13,812	13,558		12	Ending balance (prior years)				12
13	28,703	28,023	26,600	13	TOTAL REQUIREMENTS		30,900	30,900	30,900