

Mission Statement



We protect our communities from the adverse effects of fire and medical emergencies, and other hazardous situations.

Budget Calendar

2023-2024 Fiscal Year

1. **Prepare Proposed Budget** March - April
2. **Appoint Budget Committee Members** - (If needed) April 13
3. **Publish 1st Notice of Budget Committee Meeting** - (Polk IO) May 3
 - Publish legal notice of budget committee meeting in Polk IO for the purpose of receiving the proposed budget between 5 - 30 days prior

AND

Publish notice on website at least 10 days prior to the budget committee meeting

4. **Budget Committee Meeting** - (Salt Creek Station @ 6:00 PM) May 18
 - Budget message and budget document is presented
 - The committee passes a motion recommending the budget and approving an amount or rate of total ad valorem property taxes to be certified.
5. **2nd Budget Committee Meeting** - (Salt Creek Station @ 6:00 PM, if needed) May 25
6. **Publish Notice of Budget Hearing** - (5 - 30 days prior in the Polk IO) May 31
 - Publish "Notice of Budget Hearing and Financial Summary"
7. **Hold Budget Hearing** - (Salt Creek Station @ 6:15 PM) June 8
 - Board of Directors adopt a resolution making appropriations, categorizing and levying property taxes
8. **Submit Tax Certification Documents** - (LB-50) July 15
 - Two copies to Tax Assessor by July 15

Board & Committee Members

2023-2024 Fiscal Year

BOARD MEMBERS (4-Year Term)



Tom Jenkins, Position 1

Term Expires: July 2025



Frank Pender, Jr., Position 2

Term Expires: July 2027



Bob Davis, Position 4

Term Expires: July 2027



Rod Watson, Position 5

Term Expires: July 2025



Tom Gilson, Position 3

Term Expires: July 2025

BUDGET COMMITTEE (3-Year Term)

Jeff Classen

Term Expires: July 2023

Todd Pendley

Term Expires: July 2023

Tom VanWell

Term Expires: July 2024

David Loewen

Term Expires: July 2024

Amy Pendley

Term Expires: 2023

Budget Message

2023-2024 Fiscal Year

THE 2023-2024 BUDGET CONSISTS OF TWO ACTIVE FUNDS

- General Fund
- General Obligation Bond – Debt Services Fund

FINANCIAL POLICY FOR 2023-2024

- The GO Bond – Capital Projects Fund was closed after completion of all the associated fund projects. The fund is included for historical documentation only.
- Since July 1, 2021, the Board of Directors (BOD) has been transitioning from the previous three district consolidation venture to a new, singular vision for SW Polk Fire District.
- SW Polk is experiencing a declining cash carryover due to the transition costs into the new singular direction and the expenses associated with creating ambulance services.
- The budget meets the District’s mission, vision, and values and the direction of the BOD. The administration is following the Board’s direction toward providing enhanced fire and EMS services, including providing ambulance transport services.
- With the May 2022 voter approved levy, SW Polk is staffing two of our three fire stations.

GENERAL FUND

- Personnel Services:
 - A portion of the budget has been developed to host twelve-line staff, a training lieutenant and a functional administration group.
- Materials & Services:
 - With the addition of three stations, utilities and other facility expenses have increased.
 - There has been an increase in M&S due to the additional staffing and expenses corresponding with our aging apparatus.
 - The budget reflects moving the volunteer appreciation program into M&S.
- Capital Outlay:
 - The BOD approved a long-term loan to fund facility improvements for 24-hour staffing of the Bridgeport Community Fire Station. There are several potential grant projects that may fall within Capital Projects. These will be incorporated within the budget through a supplemental budget process, as awarded.

GENERAL OBLIGATION FUND – DEBT SERVICE FUND

- The budget administers payments per our debt service plan. Because the District levied the first year of debt service tax, prior to selling the bonds, there is a carryforward amount in this fund. In the eighth year of the bonds, there is potential for a prepayment option. The District intends to review the carryforward and develop a plan at that time.

Goals and Objectives

2023-2024 Fiscal Year

1. Provide quality service to our citizens through exceptional Fire & EMS service
 - a. Increase volunteer staffing levels
 - i. Recruit, retain and train a sound volunteer base
 - ii. Expand volunteerism by further developing our Fire Corps program
 - b. Further develop service capabilities
 - i. Distribute resources to reduce incident response times
 - c. Enhance Basic and Advanced Life Support services
 - i. Further develop ambulance services
2. Improve the ISO rating throughout the district
 - a. Improve training program and facilities
 - b. Improve water supply capabilities through additional dry hydrants
 - c. Improve staffing levels
3. Enhance financial stability
 - a. Improve fee for service billing and collections
 - b. Continue seeking grants and other funding sources
 - c. Further develop compliant financial practices and procedures
4. Enhance partnerships and relationships
 - a. Fire & EMS partners
 - b. County Departments
 - c. State agencies
5. Enhance public relations and community outreach
 - a. Develop a community risk reduction program
 - b. Improve community education
 - c. Develop social media presence

Property Tax Worksheet

2023-2024 Fiscal Year

Permanent Tax Rate

1. Permanent Rate Limit	\$0.8612 / \$1000	
2. Est. Assessed Value		\$764,697,356.91
3. Tax rate (per dollar)	X	<u>0.0008612</u>
4. Amount the Rate would raise		\$658,557.36
5. Estimate Measure 5 loss (compression)	-	\$0.00
6. <i>Tax to be billed</i>	=	<u>\$658,557.36</u>
7. Average Collection Factor	X	<u>0.94</u>
8. Taxes Estimated to be Received	=	<u>\$619,043.92</u>
9. Loss due to discount & uncollectable (Line 6 minus Line 8)	=	\$39,513.44

Property Tax Worksheet

2023-2024 Fiscal Year

Levy Tax Rate

1. Permanent Rate Limit	\$0.8100 / \$1000	
2. Est. Assessed Value		\$764,697,356.91
3. Tax rate (per dollar)	X	<u>0.0008100</u>
4. Amount the Rate would raise		\$619,404.86
5. Estimate Measure 5 loss (compression)	-	\$0.00
6. <i>Tax to be billed</i>	=	<u>\$619,404.86</u>
7. Average Collection Factor	X	0.94
8. Taxes Estimated to be Received	=	<u>\$582,240.57</u>
9. Loss due to discount & uncollectable (Line 6 minus Line 8)	=	\$37,164.29

General Fund: Revenue

2023-2024 Fiscal Year

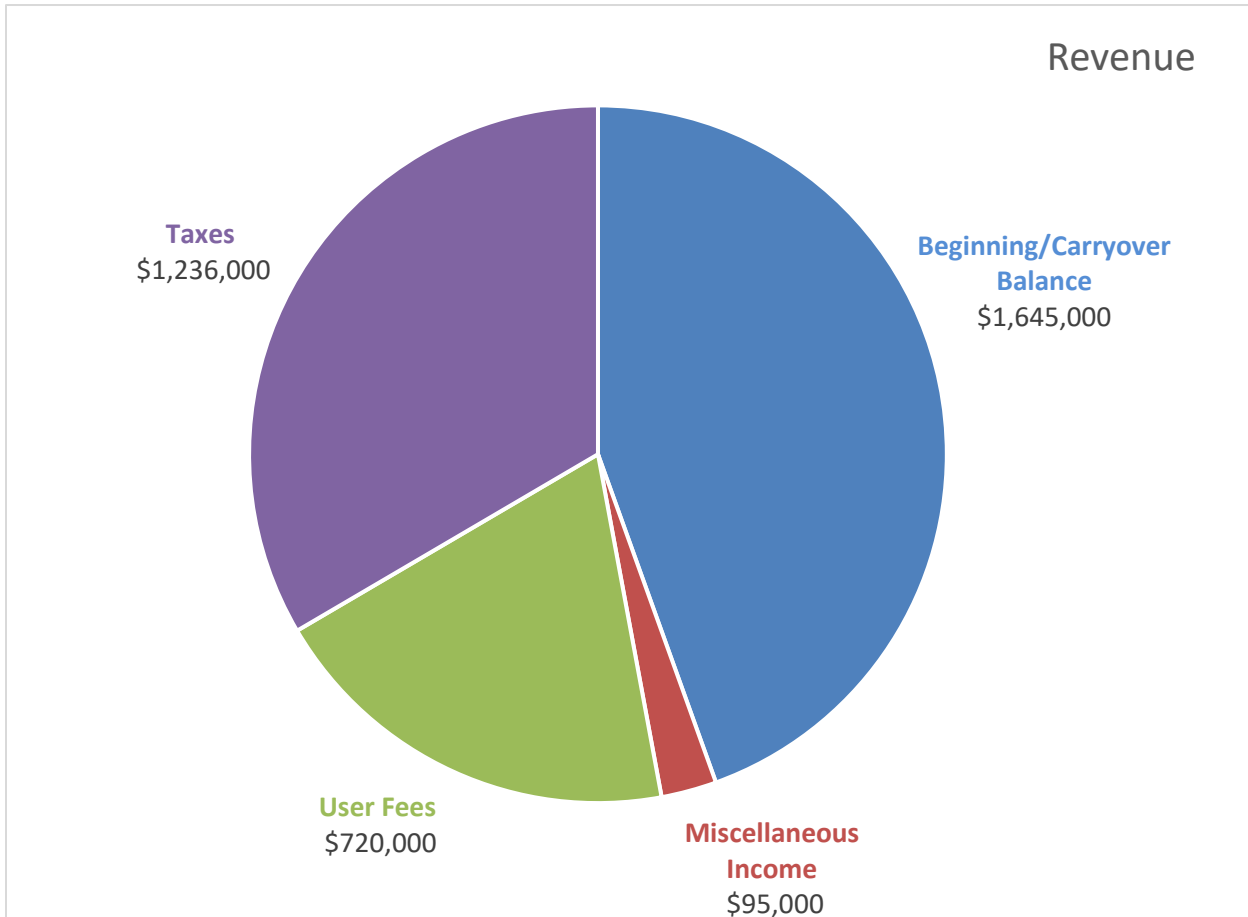
FORM
LB-20

RESOURCES GENERAL FUND

SW Polk Fire District

Historical Data			Budget for Next Year 2023-2024						
Actual		Adopted Budget This Year Year 2022-2023	RESOURCE DESCRIPTION			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
Second Preceding Year 2020-2021	First Preceding* Year 2021-2022								Acct. #
1	\$ 48,794	\$ 342,935	\$ 319,000	1000.1	Beginning/Carryover Balance	\$ 1,645,000	\$ 1,645,000	\$ 1,645,000	
2	\$ 570,932	\$ 839,996	\$ 95,000	1000.2	Miscellaneous Income	\$ 95,000	\$ 95,000	\$ 95,000	
3	\$ 3,539	\$ 81,878	\$ 565,000	1000.3	User Fees	\$ 720,000	\$ 720,000	\$ 720,000	
4	\$ -	\$ 285,800	\$ -	1000.99	Anticipation Note/Investment	\$ -			
5	\$ 623,265	\$ 1,550,609	\$ 979,000	Total resources, except taxes to be levied			\$ 2,460,000	\$ 2,460,000	\$ 2,460,000
6	\$ 594,188	\$ 593,573	\$ 1,220,000	1000.4	Taxes	\$ 1,236,000	\$ 1,236,000	\$ 1,236,000	
7	\$ 1,217,453	\$ 2,144,182	\$ 2,199,000	TOTAL RESOURCES			\$ 3,696,000	\$ 3,696,000	\$ 3,696,000

* unaudited



General Fund: Revenue

2023-2024 Fiscal Year

LINE-ITEM DESCRIPTIONS

Beginning/Carryover Balance: This is an estimate of the money we expect to carry over from the previous fiscal year.

Misc. Income: This includes income generated from miscellaneous sources such as: grants income, account interest, address markers, conflagrations, donations, sale of surplus items, and fees charged for various services and classes provided.

User Fees: This is the money SW Polk charges in cost recovery for certain incidents, like motor vehicle crashes, ambulance transport, and fire marshal services.

Anticipation Note/Investment:

These are the funds borrowed to meet budget requirements, accomplish facility upgrades necessary for staffing Bridgeport and meeting future needs.

Taxes: This is the tax money we receive from Polk County under our permanent tax rate. These have been calculated per the property tax worksheet included in the budget. This line includes anticipated taxes generated from the voter approved local option levy. Includes both current and prior year taxes.

CHART OF ACCOUNTS

1000.1. Beginning/Carryover Balance

1000.2. Miscellaneous income

- 1000.2.1. Account Interest
- 1000.2.2. Grants
- 1000.2.3. Conflagration
- 1000.2.4. Surplus Sales
- 1000.2.5. Miscellaneous

1000.3. User Fees

- 1000.3.1. Cost Recovery
- 1000.3.2. Ambulance

1000.99. Anticipation Note/Investment

1000.4. Taxes

- 1000.4.1. Current Year Taxes
- 1000.4.2. Prior Year Taxes

General Fund: Expenditure

2023-2024 Fiscal Year

FORM
LB-30

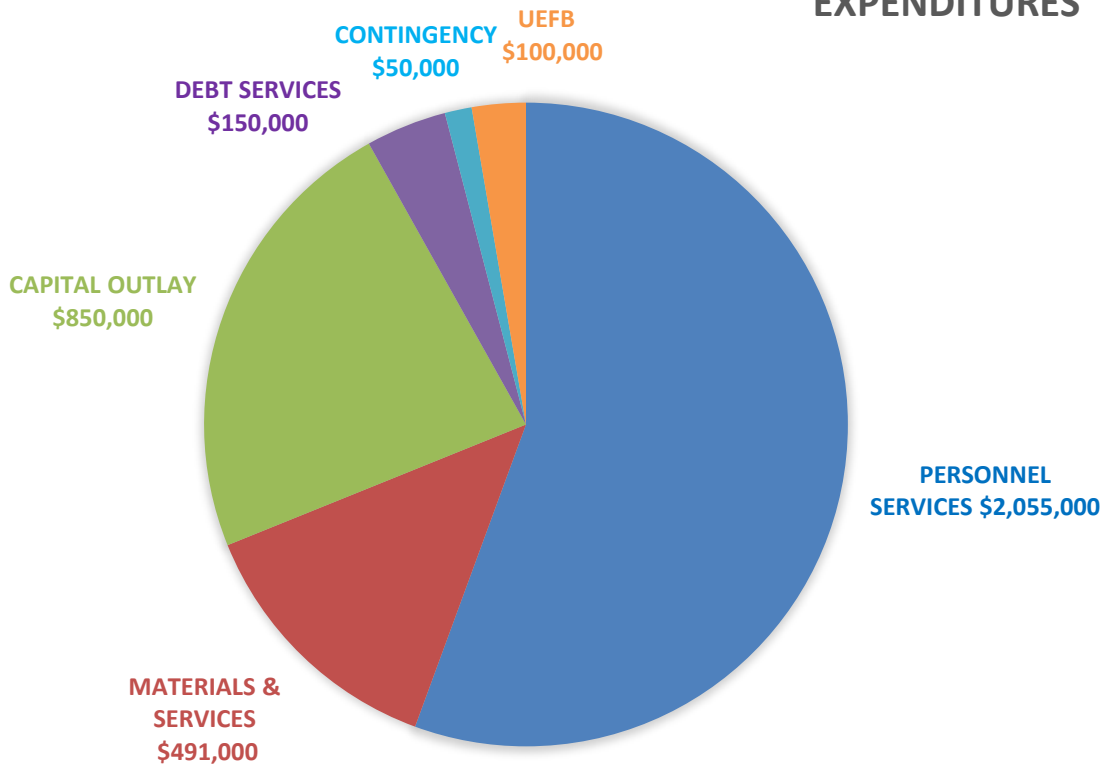
REQUIREMENTS SUMMARY GENERAL FUND

SW Polk Fire District

Historical Data				REQUIREMENTS DESCRIPTION		Budget For Next Year 2023-2024		
Actual		Adopted Budget				Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
Second Preceding Year 2020-2021	First Preceding* Year 2021-2022	This Year 2022-2023						
				Acct. #	Personnel Services			
1	\$ 4,250	\$ 1,277,465	\$ 1,605,000	1001	TOTAL PERSONNEL SERVICES	\$ 2,055,000	\$ 2,055,000	\$ 2,055,000
					Materials and Services			
2	\$ 836,607	\$ 574,817	\$ 422,000	1002	TOTAL MATERIALS AND SERVICES	\$ 491,000	\$ 491,000	\$ 491,000
					Capital Outlay			
3	\$ 11,661	\$ -	\$ -	1003	TOTAL CAPITAL OUTLAY	\$ 850,000	\$ 850,000	\$ 850,000
					Interfund Transfers			
4	\$ 22,000	\$ 22,000	\$ 22,000	1004	TOTAL INTERFUND TRANSFERS	\$ -		
					Debt Service			
5	\$ -	\$ -	\$ -	1005	TOTAL DEBT SERVICE	\$ 150,000	\$ 150,000	\$ 150,000
6	\$ 874,518	\$ 1,874,282	\$ 2,049,000		TOTAL ALLOCATED	\$ 3,546,000	\$ 3,546,000	\$ 3,546,000
					Contingency			
7			\$ 50,000	1006	CONTINGENCY	\$ 50,000	\$ 50,000	\$ 50,000
8	\$ 342,935	\$ 269,900			Ending balance (prior years)			
9			\$ 100,000	1007	UEFB	\$ 100,000	\$ 100,000	\$ 100,000
10			\$ 150,000		TOTAL NOT ALLOCATED	\$ 150,000	\$ 150,000	\$ 150,000
11	\$ 1,217,453	\$ 2,144,182	\$ 2,199,000		TOTAL REQUIREMENTS	\$ 3,696,000	\$ 3,696,000	\$ 3,696,000

* unaudited

EXPENDITURES



General Fund: Expenditure

2023-2024 Fiscal Year

LINE-ITEM DESCRIPTIONS

General Fund Requirements Summary: LB-30 gives an overview of General Fund expenditures including the sections of Personnel Services, Materials & Services, Capital Outlay, Transfers, Debt Service, Contingency and Unappropriated Ending Fund Balance.

- **Personnel Services:** These are career personnel expenses including wages and fringe benefits. Worker's compensation is based on estimates from our insurance carrier, and our budgeted payroll for this year. The worker's compensation is for both the career and volunteer members.
- **Materials and Services:** These are expenses related to the supplies, equipment, and consumables we use for operations. It also includes services provided by vendors, other organizations, or agencies.
- **Capital Outlay:** This is for the purchase of long-term items. There is capital purchase included in the General Fund. The proposed facility upgrades for 24-hour staffing at the Bridgeport Community fire station.
- **Transfers:** This moves money into Reserve and/or Special Fund accounts.
- **Debt Services:** This is the funds to make payment on investment borrowing.
- **Contingency:** This is funds that can be utilized for expenses that could not be foreseen at the time the budget was developed.
- **Unappropriated Ending Fund Balance (UEFB):** This is part of the money set aside for the next year's budget, to fund operations until we start receiving tax revenue in November.

CHART OF ACCOUNTS

1001 - Personnel Services

1002 - Materials & Services

1003 - Capital Outlay

1004 - Transfers

1005 – Debt Service

1006 - Contingency

1007 - Unappropriated Ending Fund Balance

General Fund: Personnel Services

2023-2024 Fiscal Year

FORM
LB-31

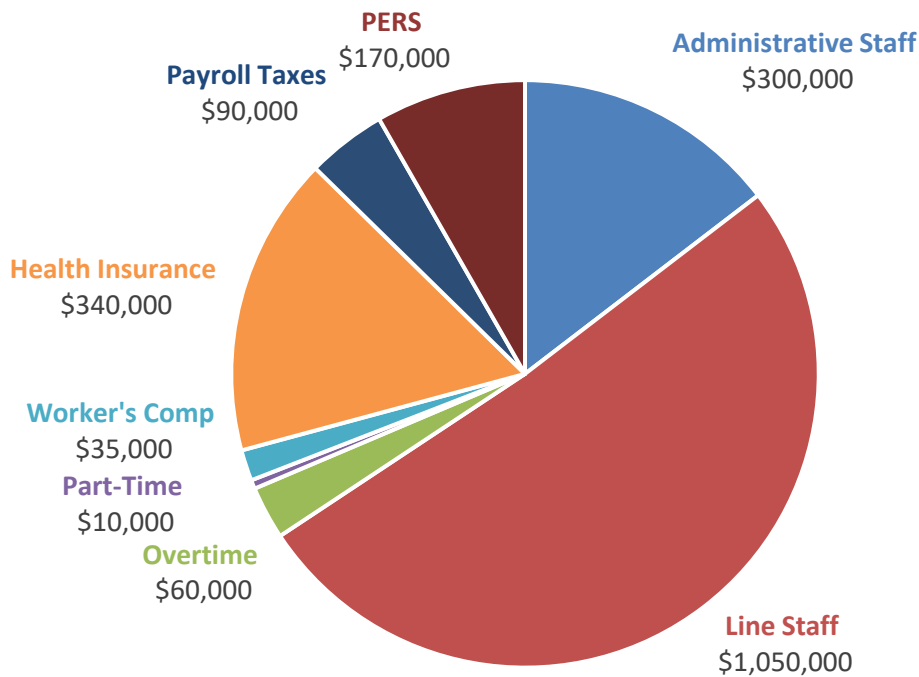
DETAILED REQUIREMENTS GENERAL FUND: PERSONNEL SERVICES

SW Polk Fire District

	Historical Data			REQUIREMENTS FOR: PERSONNEL SERVICES	Budget for Next Year 2023-2024			
	Actual		Adopted Budget This Year Year 2022-2023		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2020-2021	First Preceding* Year 2021-2022						
				Acct. #				
1	\$ -	\$ 424,928	\$ 292,000	1001.1	Administrative Staff	\$ 300,000	\$ 300,000	\$ 300,000
2	\$ -	\$ 301,581	\$ 660,000	1001.2	Line Staff	\$ 1,050,000	\$ 1,050,000	\$ 1,050,000
3	\$ -	\$ 96,213	\$ 40,000	1001.3	Overtime	\$ 60,000	\$ 60,000	\$ 60,000
4	\$ -	\$ 600	\$ 10,000	1001.4	Part-Time	\$ 10,000	\$ 10,000	\$ 10,000
5	\$ 4,250	\$ 604	\$ 30,000	1001.5	Worker's Comp	\$ 35,000	\$ 35,000	\$ 35,000
6	\$ -	\$ 177,122	\$ 240,000	1001.6	Health Insurance	\$ 340,000	\$ 340,000	\$ 340,000
7	\$ -	\$ 76,178	\$ 73,000	1001.7	Payroll Taxes	\$ 90,000	\$ 90,000	\$ 90,000
8	\$ -	\$ 200,239	\$ 260,000	1001.8	PERS	\$ 170,000	\$ 170,000	\$ 170,000
9	0	10	16		Total fulltime equivalent (FTE)	16.5	16.5	16.5
10	\$ 4,250	\$ 1,277,465	\$ 1,605,000		TOTAL PERSONNEL SERVICES	\$ 2,055,000	\$ 2,055,000	\$ 2,055,000

* unaudited

Personnel Services



General Fund: Personnel Services

2023-2024 Fiscal Year

LINE-ITEM DESCRIPTIONS

Administrative Staff: These positions embody the personnel tasked with the management and leadership of the Board including the Fire Chief, Deputy Chief of Operations, Finance Assistant, Administrative Assistant, and Community Services Officer.

Line Staff: These positions embody the career response force including Firefighter/Paramedics and Firefighter/EMTs. Along with the volunteers, this group represents the operational staffing for daily maintenance, facility upkeep and the emergency response personnel.

Overtime: Those hours worked by non-exempt personnel in addition to their normally scheduled hours. Also includes Oregon emergency mobilization deployment time outside regular work hours for exempt personnel.

Part-Time: Used to hire an EMT- Driver or Paramedic on occasion to keep the ambulance staffed.

Workers Compensation: This is based on estimates from our insurance carrier and our budgeted payroll for this year.

Health Insurance: AD&D, Medical, Dental, Vision, Life, and prescription insurance. This is based on estimates from our insurance carrier.

Payroll Taxes: State and federal payroll taxes including social security, Medicare, unemployment, workers benefit fund, and transit tax.

PERS: This is the Oregon Public Employees Retirement System, which we pay for career employees.

CHART OF ACCOUNTS

1001.1. Administrative Staff

1001.2. Line Staff

1001.3. Overtime

1001.3.1 Admin Staff

1001.3.2 Line Staff

1001.4. Part-Time

1001.5. Worker's Compensation

1001.6. Health Insurance

1001.7. Payroll Taxes

1001.7.1 State Taxes (Unemployment, Workers' Benefit Fund, Transit Tax)

1001.7.2 Federal Payroll Taxes (Social Security/Medicare)

1001.8. PERS

General Fund: Materials & Services

2023-2024 Fiscal Year

FORM
LB-31

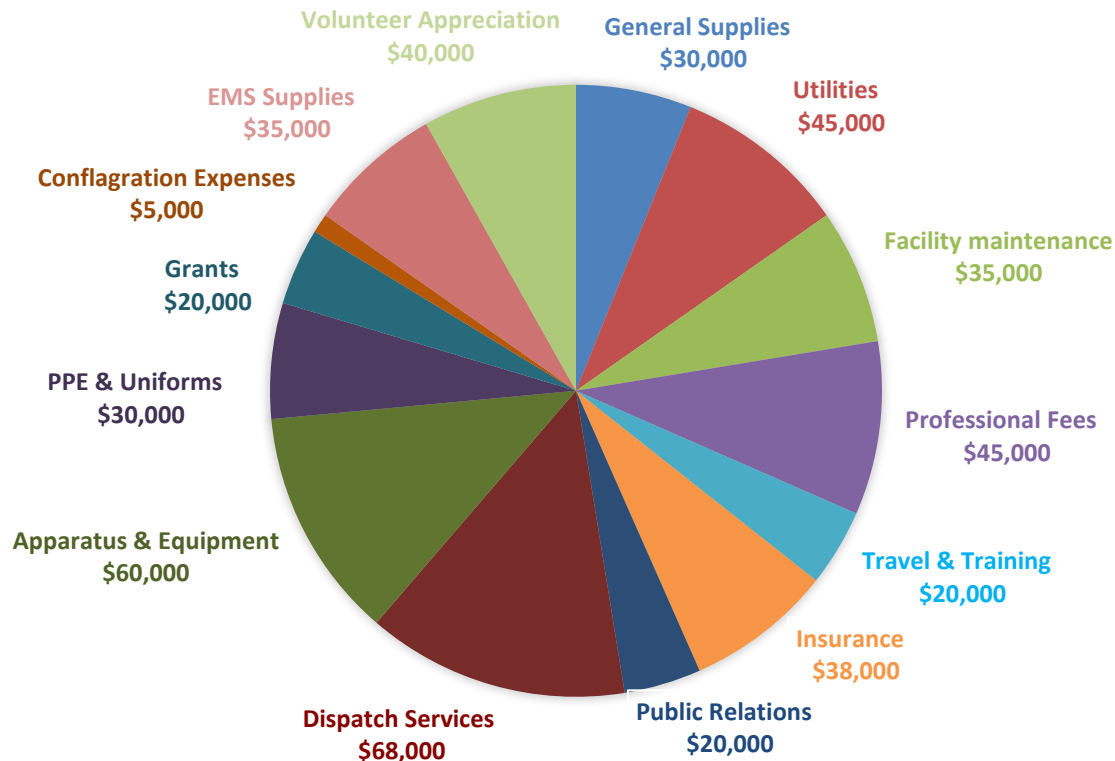
DETAILED REQUIREMENTS GENERAL FUND: MATERIALS & SERVICES

SW Polk Fire District

	Historical Data			REQUIREMENTS FOR: MATERIALS & SERVICES	Budget for Next Year 2023-2024			
	Actual		Adopted Budget This Year Year 2022-2023		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2020-21	First Preceding* Year 2021-2022						
			Acct. #					
1	\$ 10,505	\$ 18,337	\$ 20,000	1002.1	General Supplies	\$ 30,000	\$ 30,000	\$ 30,000
2	\$ 23,287	\$ 50,053	\$ 40,000	1002.2	Utilities	\$ 45,000	\$ 45,000	\$ 45,000
3	\$ 6,684	\$ 41,030	\$ 30,000	1002.3	Facility maintenance	\$ 35,000	\$ 35,000	\$ 35,000
4	\$ 60,615	\$ 57,338	\$ 45,000	1002.4	Professional Fees	\$ 45,000	\$ 45,000	\$ 45,000
5	\$ 2,608	\$ 8,274	\$ 20,000	1002.5	Travel & Training	\$ 20,000	\$ 20,000	\$ 20,000
6	\$ 17,485	\$ 29,228	\$ 35,000	1002.6	Insurance	\$ 38,000	\$ 38,000	\$ 38,000
7	\$ 7,038	\$ 10,318	\$ 7,500	1002.7	Public Relations	\$ 20,000	\$ 20,000	\$ 20,000
8	\$ 44,521	\$ 35,709	\$ 65,000	1002.8	Dispatch Services	\$ 68,000	\$ 68,000	\$ 68,000
9	\$ 41,226	\$ 128,293	\$ 47,500	1002.9	Apparatus & Equipment	\$ 60,000	\$ 60,000	\$ 60,000
10	\$ 4,033	\$ 2,896	\$ 25,000	1002.10	PPE & Uniforms	\$ 30,000	\$ 30,000	\$ 30,000
11	\$ -	\$ 32,954	\$ 20,000	1002.11	Grants	\$ 20,000	\$ 20,000	\$ 20,000
12	\$ 7,621	\$ 90,331	\$ 5,000	1002.12	Conflagration Expenses	\$ 5,000	\$ 5,000	\$ 5,000
13	\$ 585,501	\$ 50,175	\$ -	1002.13	Contractual Services	\$ -	\$ -	\$ -
14	\$ -	\$ -	\$ 30,000	1002.14	EMS Supplies	\$ 35,000	\$ 35,000	\$ 35,000
14	\$ 25,483	\$ 19,881	\$ 32,000	1002.15	Volunteer Appreciation	\$ 40,000	\$ 40,000	\$ 40,000
15	\$ 836,607	\$ 574,817	\$ 422,000		MATERIALS & SERVICES TOTAL	\$ 491,000	\$ 491,000	\$ 491,000

* Unaudited

MATERIALS & SERVICES



General Fund: Materials & Services

2023-2024 Fiscal Year

LINE-ITEM DESCRIPTIONS

General Supplies: Consumable supplies used in fire suppression and rescues. This also provides supplies for rehab of firefighters. This includes office supplies, including postage and banking fees, printer/copier requirements, and janitorial supplies. This includes computers and other information technology needs. This is used to purchase awards and incentives for our personnel.

Utilities: Water, Sewer, Telephone, Natural Gas, Propane, Electricity, Garbage, Internet, TV and Cellphones.

Facility Maintenance: This covers the maintenance of facilities and all related items including supplies and maintenance contracts for the facilities. Examples, HVAC system, garage door, building improvements, septic, floors, landscaping care, paint, appliances, plumbing and electrical.

Professional Fees: This includes auditor's charges, services of an attorney, and costs for conducting elections. Contracts for user fee billing services. Pre-placement physicals, employee medical testing, and vaccinations. Membership health/fitness and employee assistance programs. Advertising and publishing of notices and public education. Fees associated with contracted services like Active 911, CrewSense, Lexipol, ESO and others. Any other contracts for services.

Travel & Training: Travel expenses incurred with meetings, training, conferences, and seminars. This may include meals, hotels, and transportation. Fire & EMS training expenses, recertification fees, and attendance of conferences and seminars. Fees for contracted training services such as Target Solutions. Consumable and non-consumable supplies and equipment for training.

Insurance (property & casualty): This is our general property, liability, bond and crime, flood, and vehicle insurance.

Public Relations: Memberships in professional organizations and subscriptions to professional publications. Fire prevention supplies. Community relations programs and events, including smoke detectors and address markers.

Dispatch Services: Contracted service for the dispatching of our resources to incidents. This covers expenses related to operating the county radio system.

Apparatus & Equipment: Supplies and tools for maintenance of all equipment and servicing by vendor(s). Apparatus maintenance includes fuel, oil, consumables, tools for fleet services. Equipment includes servicing, testing and calibration of medical equipment, communications, hose, ladder, fire pump, SCBAs and others. Purchase of communications equipment like portable/mobile radios, pagers, and MDCs. Fire hose, hand tools, power tools and other fire related equipment. Includes purchases of new or updated EMS equipment. Any other needed equipment purchases.

General Fund: Materials & Services

2023-2024 Fiscal Year

LINE-ITEM DESCRIPTIONS CONT.

Personal Protective Equipment (PPE) & Uniforms: Garments & equipment issued to protect our personnel working under emergency conditions in structural/wildland fire and EMS. Uniforms for all personnel.

Grants: This includes grant expenditures for grants that we receive annually. Other grant dollars can be added here through supplemental budgets as awarded throughout the budget year.

Conflagration Expenses: This includes expenses associated with conflagration responses. Items like fuel, food, etc.

Contractual Services: This line item is no longer being used.

EMS Supplies: Consumable medical supplies for EMS operations.

Volunteer Appreciation: Expenses associated with the accountable plan for recruitment and retention of our volunteer membership.

CHART OF ACCOUNTS

1002.1. General Supplies	4.3. Elections
1.1. Consumable Response Supplies	4.4. Billing Services Member Physicals, Testing and Vaccines
1.2. Office Supplies	4.5. Contracted Services (ESO, Lexipol, Target Solutions, Active911, Crewsense, etc.)
1.3. Janitorial Supplies	
1.4. Awards/Incentives	
1002.2. Utilities	1002.5. Travel & Training
2.1. Station 130	5.1. Travel
2.1.1. Water/Sewer	5.2. Fire & EMS Training
2.1.2. Phone/Internet/TV	
2.1.3. Natural Gas/Propane	1002.6. Insurance (Property & Casualty)
2.1.4. Electricity	1002.7. Public Relations
2.1.5. Garbage	7.1. Publication Subscriptions, Advertising and Publishing
2.2. Station 140	7.2. Fire Prevention Supplies
2.2.1. Water/Sewer	7.3. Community Outreach (Events, address markers, smoke detectors, AED program, etc.)
2.2.2. Phone/Internet/TV	
2.2.3. Natural Gas/Propane	1002.8. Dispatch Services
2.2.4. Electricity	1002.9. Apparatus & Equipment Maintenance
2.2.5. Garbage	9.1. Maintenance Supplies and Tools
2.3. Station 150	9.2. Apparatus Maintenance
2.3.1. Water/Sewer	9.3. Equipment Maintenance
2.3.2. Phone/Internet/TV	9.4. Fuel & Oil
2.3.3. Natural Gas/Propane	9.5. Equipment Purchases
2.3.4. Electricity	1002.10. PPE & Uniforms
2.3.5. Garbage	10.1. Uniforms
1002.3. Facility Maintenance	10.2. Structural PPE
3.1. Station 130	10.3. Wildland PPE
3.2. Station 140	1002.11. Grants
3.3. Station 150	1002.12. Conflagration Expenses
3.4. General Facilities	1002.13. Contractual Agreement
1002.4. Professional Fees	1002.14. EMS Supplies
4.1. Auditors	1002.15. Volunteer Appreciation
4.2. Attorney	

Special Fund: Volunteer Spending Authority

2022-2023 Fiscal Year

Historical Data				DESCRIPTION RESOURCES AND REQUIREMENTS		Budget for Next Year 2023-2024		
Actual		Adopted Budget This Year Year 2022-2023	Acct. #			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
Second Preceding Year 2020-2021	First Preceding* Year 2021-2022							
				RESOURCES				
1	\$ 35,945	\$ 32,511	\$ 18,000	5000.1	Beginning/Carryover Balance	\$ -		
2	\$ 22,000	\$ 22,000	\$ 22,000	5000.2	Transfer from General Fund	\$ -		
3	\$ 50	\$ 13,511	\$ 14,000	5000.3	Miscellaneous Income	\$ -		
4	\$ 57,995	\$ 68,022	\$ 54,000		TOTAL RESOURCES	\$ -	\$ -	\$ -
				REQUIREMENTS				
5	\$ 25,483	\$ 19,881	\$ 54,000	5000.4	Appreciation Program	\$ -		
6			\$ 54,000		Total Requirements	\$ -	\$ -	\$ -
7	\$ 32,512	\$ 48,141			Ending balance (prior years)			
8	\$ 57,995	\$ 68,022	\$ 54,000		TOTAL REQUIREMENTS	\$ -	\$ -	\$ -

*unaudited

Volunteer Spending Authority: The Board of Directors moved this fund into the Materials and Services section of the General Fund. This special LB-10 is included for historical data purposes.

CHART OF ACCOUNTS

Resources

5000.1. Beginning/Carryover Balance

5000.2. Transfer from General Fund

5000.3. Miscellaneous Income

Requirements

5000.4. Appreciation Program

Capital Projects Fund: General Obligation Bond

2022-2023 Fiscal Year

Historical Data			DESCRIPTION OF RESOURCES AND REQUIREMENTS		Budget for Next Year 2023-2024		
Actual		Adopted Budget This Year Year 2022-2023			Acct. #	Proposed By Budget Officer	Approved By Budget Committee
Second Preceding Year 2020-2021	First Preceding* Year 2021-2022			RESOURCES			
\$ 4,239,133	\$ 290,854		2000.1	Beginning/Carryover Balance	\$ -		
\$ 12,574	\$ 400	\$ -	2000.2	Interest	\$ -		
\$ -	\$ -		2000.3	Taxes			
\$ 4,251,707	\$ 291,254	\$ -		TOTAL RESOURCES	\$ -	\$ -	\$ -
				REQUIREMENTS			
\$ -	\$ -	\$ -		Cost of Bond Issuance	\$ -		
\$ -	\$ -	\$ -	2000.4	Firefighting & Safety Equipment	\$ -		
\$ 1,012,118	\$ -	\$ -	2000.5	Apparatus Replacement	\$ -		
\$ 2,948,735	\$ 291,254	\$ -	2000.6	Facilities	\$ -		
\$ 290,854	\$ -			Ending balance (prior years)			
		\$ -		UEFB	\$ -		
\$ 4,251,707	\$ 291,254	\$ -		TOTAL REQUIREMENTS	\$ -	\$ -	\$ -

* Unaudited

** All GO Bond projects have been accomplished, this fund is included for data purposes.

LINE-ITEM DESCRIPTIONS

Firefighting & Safety Equipment: Replacement of firefighting and safety equipment.

Apparatus Replacement: Replacement of apparatus.

Facilities: Replacement or major repairs of facilities.

CHART OF ACCOUNTS

Resources

2000.1. Beginning/Carryover Balance

2000.2. Interest

2000.3. Taxes

Requirements

2000.4. Fire Fighting & Safety Equipment

2000.5. Apparatus Replacement

2000.6. Facilities

* This fund has been used for all 2017 General Obligation Bond Project purchases. Final fund expenditures occurred in FY 2022. This fund is included in the budget for historical data.

Debt Services Fund: General Obligation Bond

2023-2024 Fiscal Year

FORM
LB-35

BONDED DEBT
RESOURCES AND REQUIREMENTS
Debt Service Fund

SW Polk Fire District

Historical Data			DESCRIPTION OF RESOURCES AND REQUIREMENTS		Budget for Next Year 2023-2024				
Actual		Adopted Budget This Year Year 2022-2023			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
Second Preceding Year 2020-2021	First Preceding* Year 2021-2022								
			Acct. #	Resources					
1	\$ 382,178	\$ 393,409	\$ 270,000	3000.1	Beginning/Carryover Balance	\$ 290,000	\$ 290,000	\$ 290,000	
2	\$ -	\$ 524	\$ 1,000	3000.2	Interest	\$ 1,000	\$ 1,000	\$ 1,000	
3	\$ 322,407	\$ 386,387	\$ 450,000	3000.3	Taxes	\$ 475,000	\$ 475,000	\$ 475,000	
4	\$ 704,585	\$ 780,320	\$ 721,000		TOTAL RESOURCES	\$ 766,000	\$ 766,000	\$ 766,000	
					Requirements				
					Bond Principal Payments				
					Bond Issue	Budgeted Payment Date			
5	\$ 220,000	\$ 240,000	\$ 260,000	3000.4	Series 2017	December 15, 2023	\$ 285,000	\$ 285,000	\$ 285,000
6	\$ 220,000	\$ 240,000	\$ 260,000		Total Principal		\$ 285,000	\$ 285,000	\$ 285,000
					Bond Interest Payments				
					Bond Issue	Budgeted Payment Date			
7	\$ 97,800	\$ 93,500	\$ 89,000	3000.5	Series 2017	December 15, 2023	\$ 84,000	\$ 84,000	\$ 84,000
8	\$ 93,376	\$ 88,500	\$ 84,000	3000.5	Series 2017	June 15, 2024	\$ 78,000	\$ 78,000	\$ 78,000
9	\$ 191,176	\$ 182,000	\$ 173,000		Total Interest		\$ 162,000	\$ 162,000	\$ 162,000
10	\$ 293,409	\$ 358,320			Ending balance (prior years)				
11			\$ 288,000		UEFB		\$ 319,000	\$ 319,000	\$ 319,000
12	\$ 704,585	\$ 780,320	\$ 721,000		TOTAL REQUIREMENTS		\$ 766,000	\$ 766,000	\$ 766,000

*Unaudited

LINE-ITEM DESCRIPTIONS

Bond Principal: Principal payments for 2017 General Obligation (GO) Bond.

Bond Interest: Interest payments for 2017 GO Bond.

CHART OF ACCOUNTS

Resources

3000.1. Beginning/Carryover Balance

3000.2. Interest

3000.3. Taxes

Requirements

3000.4. Bond Principal

3000.5. Bond Interest