

SW Polk Fire District



**Annual Budget
2022-2023**

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2022-2023 Fiscal Year Annual Budget

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Mission Statement



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

Budget Calendar

2022-2023 Fiscal Year

1. **Prepare Proposed Budget** March - April
2. **Appoint Budget Committee Members** - (If needed) April 14
3. **Publish 1st Notice of Budget Committee Meeting** - (Polk IO) May 4
 - 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 19
 - 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 24
6. **Publish Notice of Budget Hearing** - (5 - 30 days prior in the Polk IO) June 1
 - Publish "Notice of Budget Hearing and Financial Summary"
7. **Hold Budget Hearing** - (Salt Creek Station @ 6:15 PM) June 9
 - 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

2022-2023 Fiscal Year

BOARD MEMBERS (4-Year Term)



Keith Moore, Position 1
Term Expires: July 2025



Frank Pender, Jr., Position 2
Term Expires: July 2023



Bob Davis, Position 4
Term Expires: July 2023



Rod Watson, Position 5
Term Expires: July 2025



Bruce Sigloh, Position 3
Term Expires: July 2025

BUDGET COMMITTEE (3-Year Term)

Jeff Classen
Term Expires: July 2023

Todd Pendley
Term Expires: July 2023

Tom Gilson
Term Expires: July 2024

David Loewen
Term Expires: July 2024

Amy Pendley
Term Expires: 2023



Budget Message

2022-2023 Fiscal Year

THE 2022-2023 BUDGET CONSISTS OF THREE ACTIVE FUNDS

- General Fund
- Volunteer Spending Authority – Special Fund
- General Obligation Bond – Debt Services Fund

FINANCIAL POLICY FOR 2022-2023

- The GO Bond – Capital Projects Fund was closed after completion of all the associated fund projects.
- Since July 1, 2021, the Board of Directors (BOD) has transitioned from the previous three district consolidation venture to a new, singular vision for SW Polk Fire District.
- SW Polk is going to see a decrease in the cash carryover due to the transition costs into the new singular direction and the associated costs of new ambulance services.
- The budget meets the District's mission, vision, and values and the direction of the BOD. Administration is following the Board's direction toward providing enhanced fire and EMS services, including providing ambulance transport services.
- The BOD asked the voters to consider a local option levy to fund six additional staff. The proposed budget includes using the additional staff to increase service and reduce response times out of the Bridgeport Community Fire Station.

GENERAL FUND

- Personnel Services:
 - The portion of the budget has been developed to host twelve line staff FTE and a functional administration group.
- Materials & Services:
 - With the addition of three stations, utilities and other facility expenses have increased.
 - There has been a slight increase in Materials & Services due to the addition of the six levy-funded staff and their corresponding expenses.
- Capital Outlay: No capital purchases or projects are included in this budget. If awarded, 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.

VOLUNTEER SPENDING AUTHORITY – SPECIAL FUND

- Maintains current funding level for the volunteer program.

GENERAL OBLIGATION FUND – DEBT SERVICE FUND

- The budget administers payments per the 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

2022-2023 Fiscal Year

1. Provide quality service to our citizens through exceptional Fire & EMS service
 - a. Increase volunteer and career staffing levels
 - i. Recruit, retain and train a volunteer base
 - 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 the addition of more 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 relationships
 - a. Fire & EMS partners
 - b. County Departments
 - c. State agencies
5. Enhance public relations and community outreach
 - a. Host 75th Anniversary event
 - b. Improve community education
 - c. Develop social media presence

Property Tax Worksheet

2022-2023 Fiscal Year

Permanent Tax Rate

1. Permanent Rate Limit	\$0.8612 / \$1000	
2. Est. Assessed Value		\$721,615,089.22
3. Tax rate (per dollar)	X	<u>0.0008612</u>
4. Amount the Rate would raise		\$621,454.91
5. Estimate Measure 5 loss (compression)	-	\$0.00
6. <i>Tax to be billed</i>	=	<u>\$621,454.91</u>
7. Average Collection Factor	X	0.94
8. Taxes Estimated to be Received	=	<u>\$584,167.62</u>
9. Loss due to discount & uncollectables (line 6 minus line 8)	=	\$37,287.29

Property Tax Worksheet

2022-2023 Fiscal Year

Levy Tax Rate

1. Permanent Rate Limit	\$0.8100 / \$1000	
2. Est. Assessed Value		\$721,615,089.22
3. Tax rate (per dollar)	X	<u>0.0008100</u>
4. Amount the Rate would raise		\$584,508.22
5. Estimate Measure 5 loss (compression)	-	\$0.00
6. <i>Tax to be billed</i>	=	<u>\$584,508.22</u>
7. Average Collection Factor	X	0.94
8. Taxes Estimated to be Received	=	<u>\$549,437.73</u>
9. Loss due to discount & uncollectables (line 6 minus line 8)	=	\$35,070.49

SW Polk Fire District

REVENUE

General Fund: Revenue

2022-2023 Fiscal Year

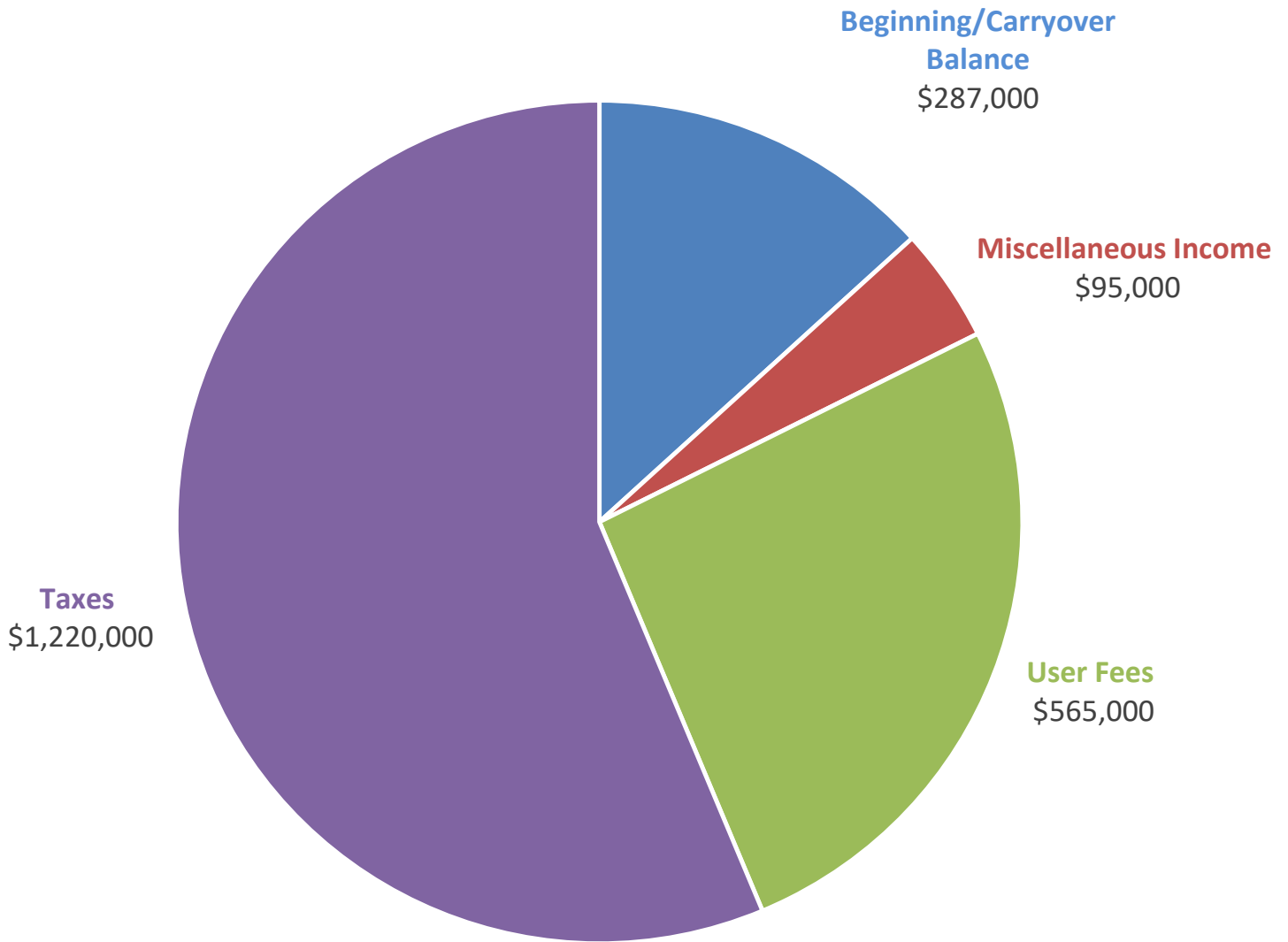
FORM
LB-20

RESOURCES GENERAL FUND

SW Polk Fire District

Historical Data			RESOURCE DESCRIPTION		Budget for Next Year 2022-2023		
Actual		Adopted Budget This Year Year 2021-2022			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
Second Preceding Year 2019-2020	First Preceding Year 2020-2021						
			Acct. #				
\$ 476,559	\$ 48,794	\$ 460,000	1000.1	Beginning/Carryover Balance	\$ 287,000	\$ 287,000	
\$ 54,758	\$ 570,931	\$ 408,000	1000.2	Miscellaneous Income	\$ 95,000	\$ 95,000	
\$ -	\$ 3,539	\$ 8,000	1000.3	User Fees	\$ 565,000	\$ 565,000	
\$ 531,317	\$ 623,264	\$ 876,000		Total resources, except taxes to be levied	\$ 947,000	\$ 947,000	\$ -
\$ 508,500	\$ 594,188	\$ 550,000	1000.4	Taxes	\$ 1,220,000	\$ 1,220,000	
\$ 1,039,817	\$ 1,217,452	\$ 1,426,000		TOTAL RESOURCES	\$ 2,167,000	\$ 2,167,000	\$ -

Revenue



General Fund: Revenue

2022-2023 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 recover for certain incidents, like motor vehicle crashes, ambulance transports, and fire marshal services.

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

1000.4. Taxes

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



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SW Polk Fire District

EXPENDITURE

General Fund: Expenditure

2022-2023 Fiscal Year

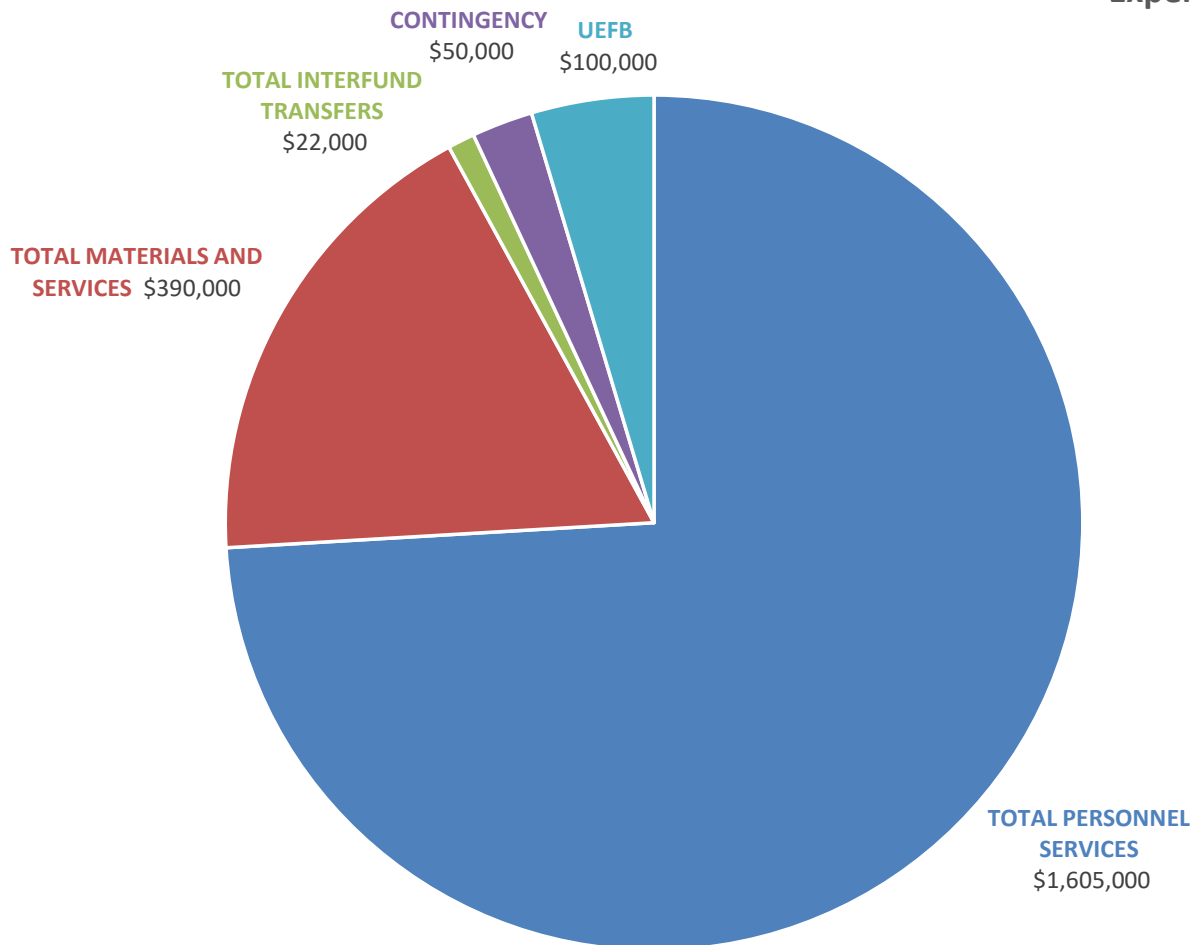
FORM
LB-30

REQUIREMENTS SUMMARY GENERAL FUND

SW Polk Fire District

	Historical Data			Acct. #	REQUIREMENTS DESCRIPTION	Budget For Next Year 2022-2023		
	Actual		Adopted Budget This Year 2021-2022			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
	Second Preceding Year 2019-2020	First Preceding Year 2020-2021						
					Personnel Services			
1	\$ 4,250	\$ 4,250	\$ 770,000	1001	TOTAL PERSONNEL SERVICES	\$ 1,605,000	\$ 1,605,000	
					Materials and Services			
2	\$ 664,168	\$ 836,607	\$ 484,000	1002	TOTAL MATERIALS AND SERVICES	\$ 390,000	\$ 390,000	
					Capital Outlay			
3	\$ -	\$ 11,661	\$ -	1003	TOTAL CAPITAL OUTLAY	\$ -	\$ -	
					Transfers			
4	\$ 27,740	\$ 22,000	\$ 22,000	1004.1	Transfer to Volunteer Spending Authority	\$ 22,000	\$ 22,000	
5	\$ 27,740	\$ 22,000	\$ 22,000	1004	TOTAL INTERFUND TRANSFERS	\$ 22,000	\$ 22,000	
6	\$ 696,158	\$ 874,517	\$ 1,276,000		TOTAL ALLOCATED	\$ 2,017,000	\$ 2,017,000	
					Contingency			
7			\$ 50,000	1005	CONTINGENCY	\$ 50,000	\$ 50,000	
8	\$ 343,659	\$ 342,935			Ending balance (prior years)			
9			\$ 100,000	1006	UEFB	\$ 100,000	\$ 100,000	
10			\$ 150,000		TOTAL NOT ALLOCATED	\$ 150,000	\$ 150,000	\$ -
11	\$ 1,039,817	\$ 1,217,452	\$ 1,426,000		TOTAL REQUIREMENTS	\$ 2,167,000	\$ 2,167,000	\$ -

Expenditure



General Fund: Expenditure

2022-2023 Fiscal Year

LINE-ITEM DESCRIPTIONS

General Fund Requirements Summary: The LB-30 gives an overview of General Fund expenditures including the sections of Personnel Services, Materials & Services, Capital Outlay, Transfers, 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 no capital purchase included in the General Fund.
- **Transfers:** This moves money into Reserve and/or Special Fund accounts.
- **Contingency:** This is a fund 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

1004.1. Volunteer Spending Authority Special Fund

1005 - Contingency

1006 - Unappropriated Ending Fund Balance



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SW Polk Fire District

**PERSONNEL
SERVICES**

General Fund: Personnel Services

2022-2023 Fiscal Year

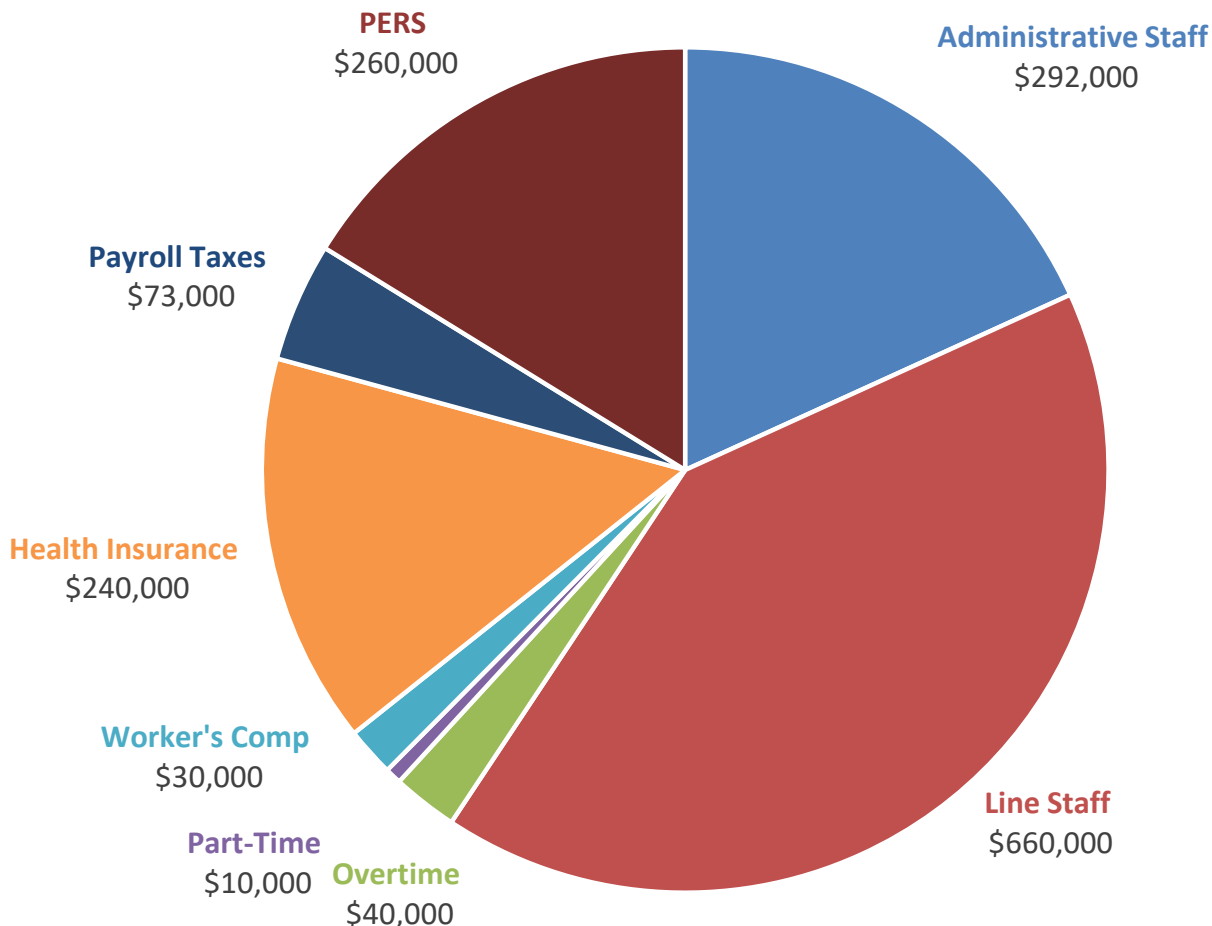
FORM
LB-31

DETAILED REQUIREMENTS GENERAL FUND: PERSONNEL SERVICES

SW Polk Fire District

	Historical Data			REQUIREMENTS FOR: PERSONNEL SERVICES	Budget for Next Year 2022-2023			
	Actual		Adopted Budget This Year Year 2021-2022		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2019-2020	First Preceding Year 2020-2021						
				Acct. #				
1	\$ -	\$ -	\$ 300,000	1001.1	Administrative Staff	\$ 292,000	\$ 292,000	
2	\$ -	\$ -	\$ 405,000	1001.2	Line Staff	\$ 660,000	\$ 660,000	
3	\$ -	\$ -	\$ 60,000	1001.3	Overtime	\$ 40,000	\$ 40,000	
4	\$ -	\$ -	\$ -	1001.4	Part-Time	\$ 10,000	\$ 10,000	
5	\$ 4,250	\$ 4,250	\$ 5,000	1001.5	Worker's Comp	\$ 30,000	\$ 30,000	
6	\$ -	\$ -	\$ -	1001.6	Health Insurance	\$ 240,000	\$ 240,000	
7	\$ -	\$ -	\$ -	1001.7	Payroll Taxes	\$ 73,000	\$ 73,000	
8	\$ -	\$ -	\$ -	1001.8	PERS	\$ 260,000	\$ 260,000	
9	0	0	10	Total fulltime equivalent (FTE)		16	16	16
10	\$ 4,250	\$ 4,250	\$ 770,000	TOTAL PERSONNEL SERVICES		\$ 1,605,000	\$ 1,605,000	\$ -

Personnel



General Fund: Personnel Services

2022-2023 Fiscal Year

LINE-ITEM DESCRIPTIONS

Administrative Staff: These positions embody the personnel tasked with the management and leadership through 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 into 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



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SW Polk Fire District

MATERIALS

&

SERVICES

General Fund: Materials & Services

2022-2023 Fiscal Year

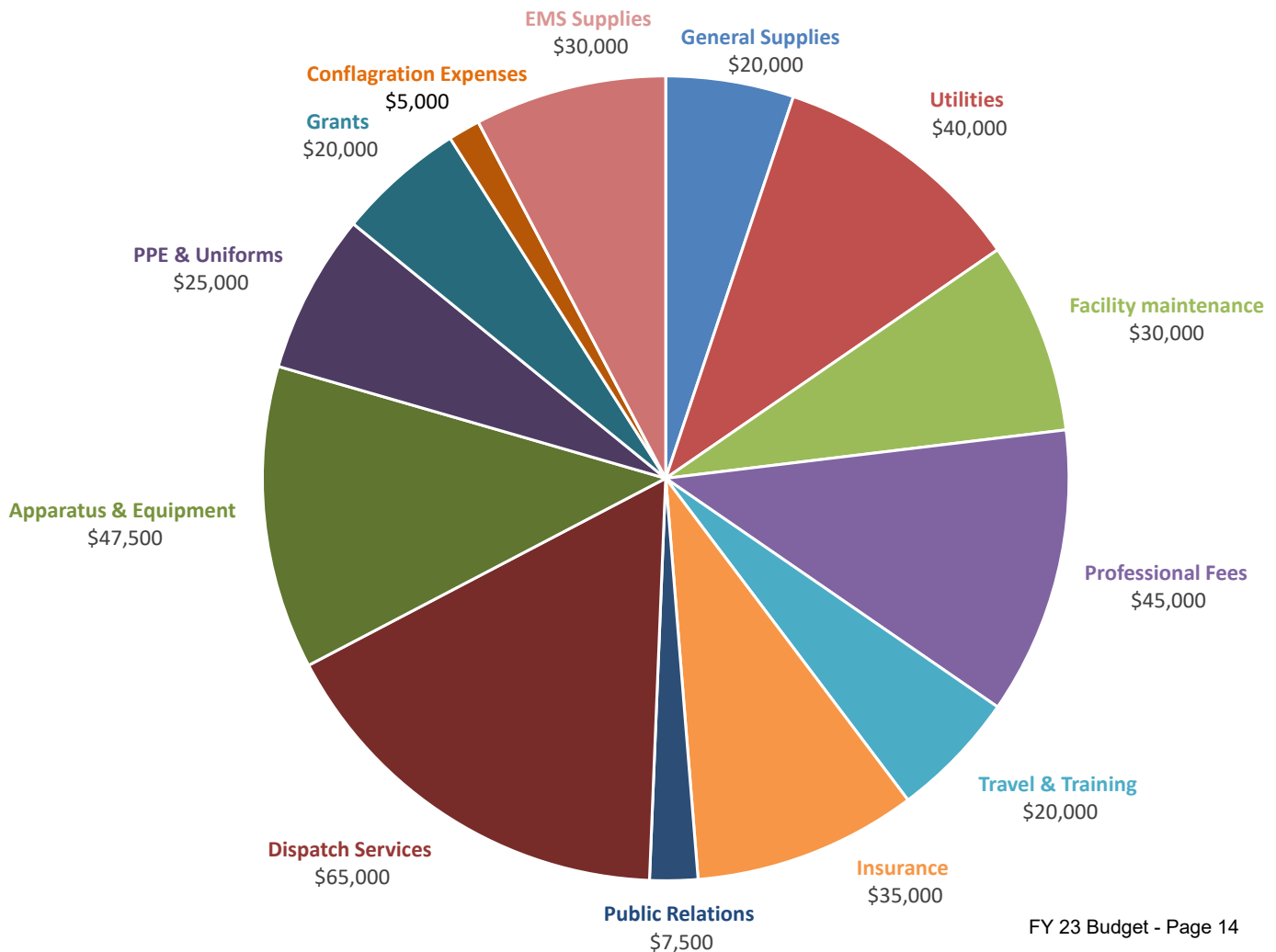
FORM
LB-31

DETAILED REQUIREMENTS GENERAL FUND: MATERIALS & SERVICES

SW Polk Fire District

	Historical Data			REQUIREMENTS FOR: MATERIALS & SERVICES	Budget for Next Year 2022-2023			
	Actual		Adopted Budget This Year Year 2021-2022		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2019-2020	First Preceding Year 2020-2021						
			Acct. #					
1	\$ 4,535.00	\$ 10,505	\$ 13,000	1002.1	General Supplies	\$ 20,000	\$ 20,000	
2	\$ 8,136	\$ 23,287	\$ 22,000	1002.2	Utilities	\$ 40,000	\$ 40,000	
3	\$ 11,768	\$ 6,684	\$ 18,000	1002.3	Facility maintenance	\$ 30,000	\$ 30,000	
4	\$ 38,067	\$ 60,615	\$ 52,000	1002.4	Professional Fees	\$ 45,000	\$ 45,000	
5	\$ 4,339	\$ 2,608	\$ 5,000	1002.5	Travel & Training	\$ 20,000	\$ 20,000	
6	\$ 14,700	\$ 17,485	\$ 28,000	1002.6	Insurance	\$ 35,000	\$ 35,000	
7	\$ 2,666	\$ 7,038	\$ 10,000	1002.7	Public Relations	\$ 7,500	\$ 7,500	
8	\$ 47,214	\$ 44,521	\$ 62,000	1002.8	Dispatch Services	\$ 65,000	\$ 65,000	
9	\$ 28,194	\$ 41,226	\$ 35,000	1002.9	Apparatus & Equipment	\$ 47,500	\$ 47,500	
10	\$ 8,567	\$ 4,033	\$ 10,000	1002.10	PPE & Uniforms	\$ 25,000	\$ 25,000	
11			\$ 20,000	1002.11	Grants	\$ 20,000	\$ 20,000	
12	\$ -	\$ 7,621	\$ 209,000	1002.12	Conflagration Expenses	\$ 5,000	\$ 5,000	
13	\$ 496,348	\$ 610,985	\$ -	1002.13	Contractual Services	\$ -	\$ -	
14	\$ -	\$ -	\$ -	1002.14	EMS Supplies	\$ 30,000	\$ 30,000	
15	\$ 664,534	\$ 836,607	\$ 484,000		MATERIALS & SERVICES TOTAL	\$ 390,000	\$ 390,000	\$ -

Materials & Services



General Fund: Materials & Services

2022-2023 Fiscal Year

LINE-ITEM DESCRIPTIONS

General Supplies: Consumable supplies used in fire suppression and rescues. This also provides for supplies for rehab of firefighters. This includes office supplies, including postage and banking fees, and 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, trainings, 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 on 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

2022-2023 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.

CHART OF ACCOUNTS

1002.1. General Supplies

- 1.1. Consumable Response Supplies
- 1.2. Office Supplies
- 1.3. Janitorial Supplies
- 1.4. Awards/Incentives

1002.2. Utilities

- 2.1. Station 130
 - 2.1.1. Water/Sewer
 - 2.1.2. Phone/Internet/TV
 - 2.1.3. Natural Gas/Propane
 - 2.1.4. Electricity
 - 2.1.5. Garbage
- 2.2. Station 140
 - 2.2.1. Water/Sewer
 - 2.2.2. Phone/Internet/TV
 - 2.2.3. Natural Gas/Propane
 - 2.2.4. Electricity
 - 2.2.5. Garbage
- 2.3. Station 150
 - 2.3.1. Water/Sewer
 - 2.3.2. Phone/Internet/TV
 - 2.3.3. Natural Gas/Propane
 - 2.3.4. Electricity
 - 2.3.5. Garbage

1002.3. Facility Maintenance

- 3.1. Station 130
- 3.2. Station 140
- 3.3. Station 150
- 3.4. General Facilities

1002.4. Professional Fees

- 4.1. Auditors
- 4.2. Attorney
- 4.3. Elections

- 4.4. Billing Services

- 4.5. Member Physicals, Testing and Vaccines
- 4.6. Contracted Services (ESO, Lexipol, Target Solutions, Active911, Crewsense, etc.)

1002.5. Travel & Training

- 5.1. Travel
- 5.2. Fire & EMS Training

1002.6. Insurance (Property & Casualty)

1002.7. Public Relations

- 7.1. Publication Subscriptions, Advertising and Publishing
- 7.2. Fire Prevention Supplies
- 7.3. Community Outreach (Events, address markers, smoke detectors, AED program, etc.)

1002.8. Dispatch Services

1002.9. Apparatus & Equipment Maintenance

- 9.1. Maintenance Supplies and Tools
- 9.2. Apparatus Maintenance
- 9.3. Equipment Maintenance
- 9.4. Fuel & Oil
- 9.5. Equipment Purchases

1002.10. PPE & Uniforms

- 10.1. Uniforms
- 10.2. Structural PPE
- 10.3. Wildland PPE

1002.11. Grants

1002.12. Conflagration Expenses

1002.13. Contractual Agreement

1002.14. EMS Supplies

SW Polk Fire District

**SPECIAL FUND:
VOLUNTEER
SPENDING
AUTHORITY**

Special Fund: Volunteer Spending Authority

2022-2023 Fiscal Year

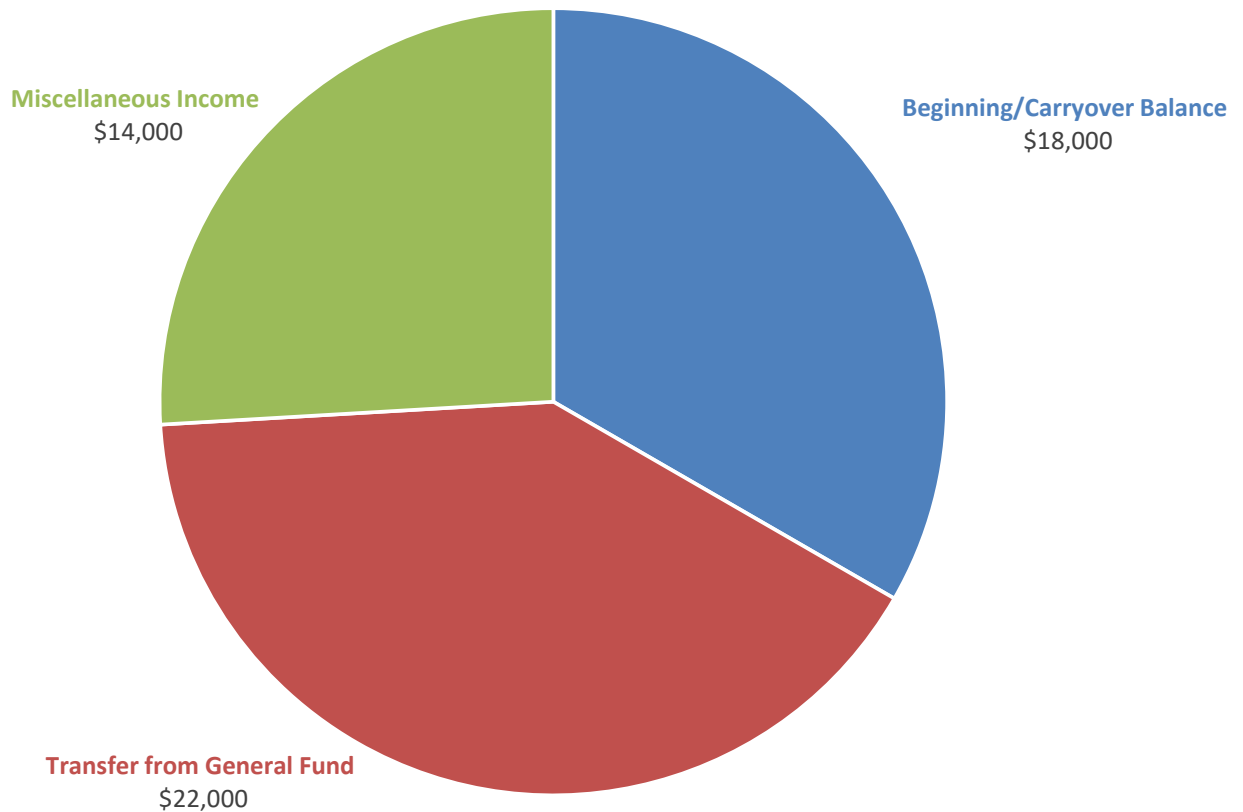
FORM
LB-10

SPECIAL FUND
RESOURCES & REQUIREMENTS
Volunteer Spending Authority

SW Polk Fire District

Historical Data				DESCRIPTION RESOURCES AND REQUIREMENTS		Budget for Next Year 2022-2023		
Actual		Adopted Budget This Year Year 2021-2022	Acct. #			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
Second Preceding Year 2019-2020	First Preceding Year 2020-2021							
				RESOURCES				
1	\$ 35,255	\$ 35,945	\$ 30,000	5000.1	Beginning/Carryover Balance	\$ 18,000	\$ 18,000	
2	\$ 27,740	\$ 22,000	\$ 22,000	5000.2	Transfer from General Fund	\$ 22,000	\$ 22,000	
3	\$ 3,836	\$ 50	\$ 10,000	5000.3	Miscellaneous Income	\$ 14,000	\$ 14,000	
4	\$ 66,831	\$ 57,995	\$ 62,000		TOTAL RESOURCES	\$ 54,000	\$ 54,000	
				REQUIREMENTS				
5	\$ 49,491	\$ 25,483	\$ 62,000	5000.4	Appreciation Program	\$ 54,000	\$ 54,000	
6			\$ 62,000		Total Requirements	\$ 54,000	\$ 54,000	
7	\$ 35,255	\$ 32,512			Ending balance (prior years)			
8	\$ 84,746	\$ 57,995	\$ 62,000		TOTAL REQUIREMENTS	\$ 54,000	\$ 54,000	

Volunteer Spending Authority



Volunteer Spending Authority: This fund carries the dollars allocated to the SW Polk Volunteer Association membership for LOSAP and other appreciation program expenditures.

Special Fund: Volunteer Spending Authority

2022-2023 Fiscal Year

CHART OF ACCOUNTS

Resources

5000.1. Beginning/Carryover Balance

5000.2. Transfer from General Fund

5000.3. Miscellaneous Income

- 5000.3.1. Trade Show Income
- 5000.3.2. Pancake Feed Income
- 5000.3.3. Donations

Requirements

5000.4. Expenses

- 5000.4.1. Awards
- 5000.4.2. Awards Banquet
- 5000.4.3. Business Meeting
- 5000.4.4. Donations
- 5000.4.5. Service Enhancements
- 5000.4.6. LOS Achievement Awards
- 5000.4.7. Holiday Gifts
- 5000.4.8. Cell Reimbursement
- 5000.4.9. Open House
- 5000.4.10. Public Relations
- 5000.4.11. Volunteer Operations
- 5000.4.12. Pancake Feed
- 5000.4.13. Parades
- 5000.4.14. Trade Shows
- 5000.4.15. Polk County Fair
- 5000.4.16. LOSAP
- 5000.4.17. Volunteer Refreshment
- 5000.4.18. Firefighter Morale
- 5000.4.19. Parade Vehicles
- 5000.4.20. Association Special Projects
- 5000.4.21. FireMed
- 5000.4.22. District Purchases



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SW Polk Fire District

CAPITAL PROJECT

FUND:

GENERAL

OBLIGATION

BOND

Capital Projects Fund: General Obligation Bond

2022-2023 Fiscal Year

FORM
LB-10

**CAPITAL PROJECTS
RESOURCES AND REQUIREMENTS**
GO Bond Capital Projects Fund

SW Polk Fire District

Historical Data			DESCRIPTION OF RESOURCES AND REQUIREMENTS	Budget for Next Year 2022-2023 *			
Actual		Adopted Budget This Year Year 2021-2022		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
Second Preceding Year 2019-2020	First Preceding Year 2020-2021						
			Acct. #	RESOURCES			
1	\$ 5,249,313	\$ 4,239,133	\$ 290,854	2000.1	Beginning/Carryover Balance	\$ -	\$ -
2	\$ 103,646	\$ 12,574	\$ 400	2000.2	Interest	\$ -	\$ -
3	\$ -	\$ -		2000.3	Taxes		
4	\$ 5,352,959	\$ 4,251,707	\$ 291,254		TOTAL RESOURCES	\$ -	\$ -
					REQUIREMENTS		
5	\$ -	\$ -	\$ -		Cost of Bond Issuance	\$ -	\$ -
6	\$ -	\$ -	\$ -	2000.4	Firefighting & Safety Equipment	\$ -	\$ -
7	\$ 31,644	\$ 1,012,118	\$ -	2000.5	Apparatus Replacement	\$ -	\$ -
8	\$ 1,324,675	\$ 2,948,735	\$ 291,254	2000.6	Facilities	\$ -	\$ -
9	\$ 3,996,640	\$ 290,854			Ending balance (prior years)		
10			\$ -		UEFB	\$ -	\$ -
11	\$ 5,352,959	\$ 4,251,707	\$ 291,254		TOTAL REQUIREMENTS	\$ -	\$ -

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

LINE-ITEM DESCRIPTIONSSWPAdmin2021!

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

SW Polk Fire District

DEBT SERVICES FUND:

GENERAL

OBLIGATION

BOND

* 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

2022-2023 Fiscal Year

FORM
LB-35

BONDED DEBT
RESOURCES AND REQUIREMENTS
Debt Service Fund

SW Polk Fire District

Historical Data			Adopted Budget This Year Year 2021-2022	DESCRIPTION OF RESOURCES AND REQUIREMENTS	Budget for Next Year 2022-2023			
Actual		Acct. #			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
Second Preceding Year 2019-2020	First Preceding Year 2020-2021							
				Resources				
1	\$ 397,444	\$ 382,178	\$ 395,000	3000.1	Beginning/Carryover Balance	\$ 270,000	\$ 270,000	
2	\$ -	\$ -	\$ -	3000.2	Interest	\$ 1,000	\$ 1,000	
3	\$ 378,960	\$ 322,407	\$ 400,000	3000.3	Taxes	\$ 450,000	\$ 450,000	
4	\$ 776,404	\$ 704,585	\$ 795,000		TOTAL RESOURCES	\$ 721,000	\$ 721,000	\$ -
					Requirements			
					Bond Principal Payments			
					Bond Issue	Budgeted Payment Date		
5	\$ 195,000	\$ 220,000	\$ 240,000	3000.4	Series 2017	December 15, 2022	\$ 260,000	\$ 260,000
6	\$ 195,000	\$ 220,000	\$ 240,000		Total Principal		\$ 260,000	\$ 260,000
					Bond Interest Payments			
					Bond Issue	Budgeted Payment Date		
7	\$ 101,426	\$ 97,800	\$ 94,000	3000.5	Series 2017	December 15, 2022	\$ 89,000	\$ 89,000
8	\$ 97,800	\$ 93,376	\$ 89,000	3000.5	Series 2017	June 15, 2023	\$ 84,000	\$ 84,000
9	\$ 199,226	\$ 191,176	\$ 183,000		Total Interest		\$ 173,000	\$ 173,000
10	\$ 382,178	\$ 293,409			Ending balance (prior years)			
11			\$ 372,000		UEFB		\$ 288,000	\$ 288,000
12	\$ 776,404	\$ 704,585	\$ 795,000		TOTAL REQUIREMENTS		\$ 721,000	\$ 721,000

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