

SW Polk Rural Fire District



2020-2021 OPERATING BUDGET

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SW Polk County RFPD

2020 - 2021 Budget Calendar

1. **Appoint Budget Officer** February 13

2. **Prepare Proposed Budget** Feb - April

3. **Appoint Budget Committee Members - (If needed)** March 12

4. **Publish 1st Notice of Budget Committee Meeting – (Polk IO)** May 6
 - Publish legal notice of budget committee meeting for the purpose of receiving the proposed budget no more than 30 days prior

 - **Publish 2nd Notice** at least 5 days after 1st notice and not less than 5 days prior to the budget committee meeting May 13

5. **Budget Committee Meeting - (Rickreall 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

6. **2nd Budget Committee Meeting - (Rickreall Station @ 6:00 PM, if needed)** May 26

7. **Publish Notice of Budget Hearing - (5 - 30 days prior in the Polk IO)** June 3
 - Publish “Notice of Budget Hearing and Financial Summary”

8. **Hold Budget Hearing - (Rickreall Station @ 6:15 PM)** June 11
 - Board of Directors adopt a resolution making appropriations, categorizing and levying property taxes

9. **Submit Tax Certification Documents - (LB-50)** July 1
 - Two copies to Tax Assessor by July 15

SW Polk Co. Rural Fire District
2020-2021

BOARD MEMBERS
(4-Year Term)

Keith Moore

PO Box 174
Dallas, OR 97338
keithdce@gmail.com
Term Expires: July 2023
503-507-3578

Frank Pender, Jr.

2171 Pioneer Road
Dallas, OR 97338
tanglewoodtimber@aol.com
Term Expires: July 2023
503-623-2015

Bob Davis

14997 Ferns Corner Road
Monmouth, OR 97361
bc2bob@hotmail.com
Term Expires: July 2023
503-623-9579/503-559-9222

Rod Watson

10755 Highway 22
Dallas, OR 97338
rgwatsonfarms@msn.com
Term Expires: July 2021
503-871-8573 (Cell)

Bruce Sigloh

14730 Salt Creek Rd
Dallas, OR 97338
brusig@msn.com
Expires July 2021
503-623-9789

BUDGET COMMITTEE
(3-Year Term)

Jeff Classen

15855 May Rd.
Dallas, OR 97338
jeff.l.classen@oregon.gov
Expires July 2023
503-302-7076

Todd Pendley

2116 Pioneer Rd.
Dallas, OR 97338
Expires July 2023
503-949-3211

Tom Gilson

18880 Caynonview Ln.
Dallas, OR 97338
tom.gilson@dallasor.gov
Expires July 2021
503-480-4327

David Loewen

15270 Salt Creek Rd.
Dallas, OR 97338
djams@juno.com
Expires July 2021

Amy Pendley

2116 Pioneer Rd.
Dallas, OR 97338
amy.pendley@agvisory.com
Expires 2023
503-910-4689

MISSION STATEMENT

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



2020-2021 BUDGET MESSAGE

THE 2020-2021 BUDGET CONSISTS OF FOUR ACTIVE FUNDS

- General Fund
- Volunteer Spending Authority – Trust & Agency Fund
- General Obligation Bond - Capital Projects Fund
- General Obligation Bond - Debt Services Fund

FINANCIAL POLICY FOR 2020-2021

- As of July 1, 2019, the Board of Directors have established a new direction encompassed within the approved Intergovernmental Agreement (IGA) between Sheridan, SW Polk and West Valley Fire Districts. The IGA incorporates the following services: administrative, operational and financial.
- For the first time in five years, SW Polk is going to see a decline in their carryover and a subsequent decrease in their unappropriated ending fund balance.
- The budget meets The District's mission, vision and values and the direction of the Board of Directors. Administration is following the Board's direction toward the dissolution and reformation project of the three districts.

GENERAL FUND CHANGES IN THE 2020-2021 FISCAL YEAR

- Materials & Services:
 - \$10,000 decrease in apparatus and equipment maintenance due to new apparatus being ordered
 - Grant line item demonstrates \$400,000 of anticipated grant revenue for the Salt Creek Station and other minor grants
 - Contractual services continues the hosting of administrative and firefighter staff through Sheridan Fire District
 - Maintains current funding level for the volunteer program
- Capital Outlay: No capitol purchases or projects are being budgeted outside the bond measure expenditures.

VOLUNTEER SPENDING AUTHORITY

- Funding was decreased by \$5,740 due to the District accepting uniform procurement and other purchases in collaboration with the volunteers.

GENERAL OBLIGATION FUND – CAPITAL PROJECTS IN THE 2020-2021 FISCAL YEAR

- Construction has begun at all three locations:
 - Salt Creek
 - Rickreall
 - Bridgeport
- The Apparatus Committee has deliberated, decided and started the procurement process for three pumper/tender apparatus. The down payment was made out of the 2019-20 budget and the remainder of the apparatus costs will be processed during this fiscal year.

GENERAL OBLIGATION FUND – DEBT SERVICES IN THE 2020-2021 FISCAL YEAR

- No major changes, we are administering payments per the debt services plan.

PROPERTY TAX WORKSHEET

| | | |
|---|---|---------------------|
| 1. Permanent Rate Limit | | \$0.8612 / \$1000 |
| 2. Est. Assessed Value | | \$646,461,348.00 |
| 3. Tax rate (per dollar) | X | <u>0.0008612</u> |
| 4. Amount the Rate would raise | | \$556,732.51 |
| 5. Estimate Measure 5 loss (compression) | - | \$0.00 |
| | | <hr/> <hr/> |
| 6. <i>Tax to be billed</i> | = | \$556,732.51 |
| 7. Average Collection Factor | X | 0.94 |
| | | <hr/> |
| 8. Taxes Estimated to be Received | = | \$523,328.56 |
| | | <hr/> |
| 9. Loss due to discount & uncollectables (line 6 minus line 8) | = | \$33,403.95 |

General Fund Revenue – LB 20

Beginning 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 services such as: grant income, interest income, address markers, conflagrations, donations, payments from items sold, and fees charged for various services and classes provided.

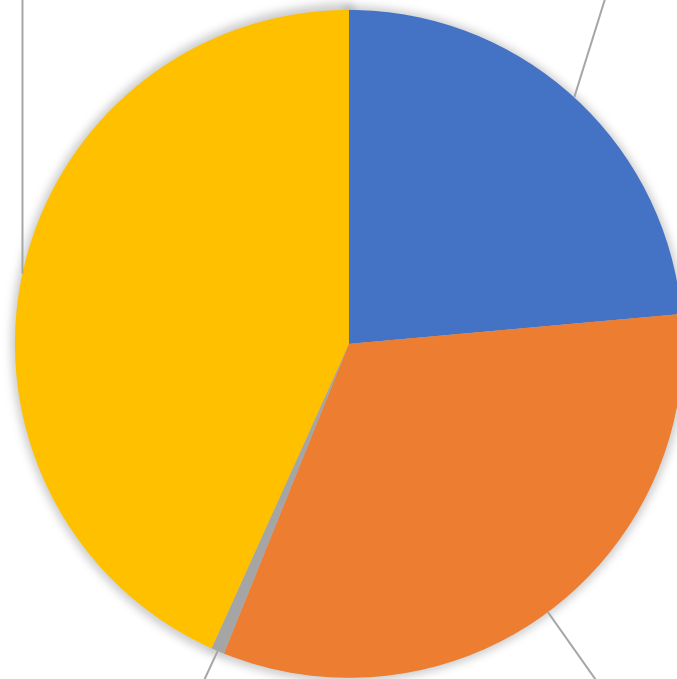
User Fees: This is the money received for cost recovery billing per Board adopted ordinance and potential ground emergency medical transport revenue (GEMT).

Estimated Property 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 bond and prior year taxes.

REVENUE

Taxes, \$545,000 , 43%

Beginning/Carryover,
\$297,000 , 24%



User Fees, \$8,000 , 1%

Miscellaneous Income,
\$410,000 , 32%

FORM
LB-20

RESOURCES
General Fund

SW Polk County Rural Fire District

| | Historical Data | | | RESOURCE DESCRIPTION | Budget for Next Year 2020-21 | | | |
|----------|-------------------|-------------------|--------------------------|---|------------------------------|------------------------------|---------------------------|----------|
| | Actual | | Adopted Budget This Year | | Proposed By Budget Officer | Approved By Budget Committee | Adopted By Governing Body | |
| | Second Preceding | First Preceding | | | | | | |
| 1 | \$ 216,468 | \$ 299,486 | \$ 327,540 | Beginning/ Carryover balance | \$ 297,000 | \$ 297,000 | \$ 297,000 | 1 |
| 2 | \$ 89,406 | \$ 103,574 | \$ 40,000 | Miscellaneous Income | \$ 410,000 | \$ 410,000 | \$ 410,000 | 2 |
| 3 | \$ - | \$ - | \$ - | User Fees | \$ 8,000 | \$ 8,000 | \$ 8,000 | 3 |
| 4 | \$ 305,874 | \$ 403,060 | \$ 367,540 | Total resources, except taxes to be levied | \$ 715,000 | \$ 715,000 | \$ 715,000 | 4 |
| 5 | | | \$ 528,300 | Taxes estimated to be received | \$ 545,000 | \$ 545,000 | \$ 545,000 | 5 |
| 6 | \$ 504,541 | \$ 521,648 | | Taxes collected in year levied | | | | 6 |
| 7 | \$ 810,415 | \$ 924,708 | \$ 895,840 | TOTAL RESOURCES | \$ 1,260,000 | \$ 1,260,000 | \$ 1,260,000 | 7 |

LB-20 Resources General Fund

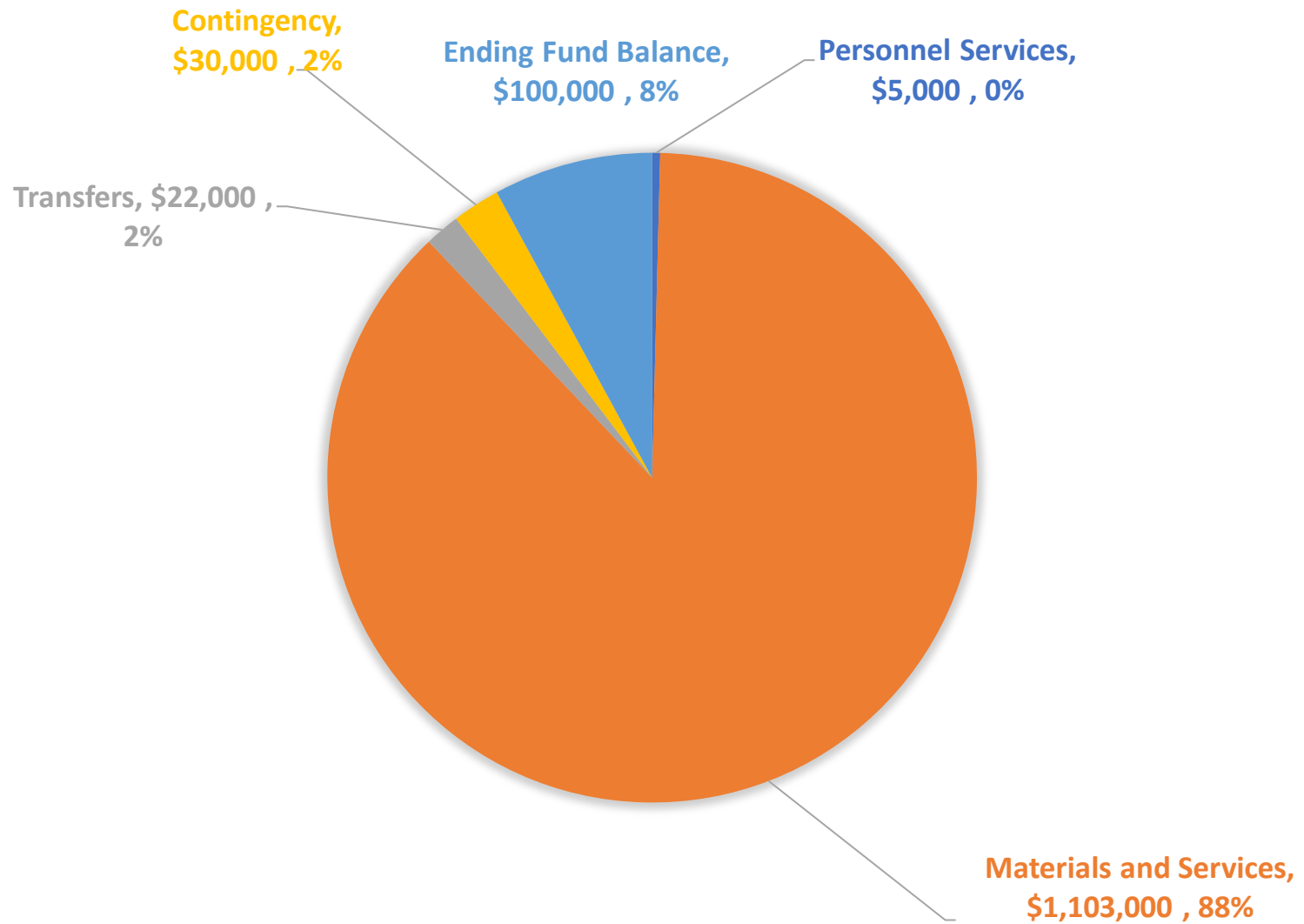
1. Beginning Balance
2. Miscellaneous income
 - 2.1. Tax Interest
 - 2.2. Donations
 - 2.3. Account Interest
 - 2.4. Address Signs
 - 2.5. Grants
 - 2.6. Conflagration
 - 2.7. Surplus Sales
3. User Fees
 - 3.1. Cost Recovery
4. Estimated Taxes to be Received
 - 4.1. Polk County- Current
 - 4.2. Polk County- Previous

General Fund Expenditures – LB 30

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.

- **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 capitol purchase included in the General Fund.
- **Transfers to Special Funds:** This moves money into 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:** This is money set aside for the next year's budget, to fund operations from July 1st until we start receiving tax revenue in November.

REQUIREMENTS



| | Historical Data | | | GENERAL FUND | Budget For Next Year 2019-2020 | | | |
|---|------------------|-----------------|----------------|--|--------------------------------|------------------|----------------|-----------|
| | Actual | | Adopted Budget | | Proposed By | Approved By | Adopted By | |
| | Second Preceding | First Preceding | This Year | | | | | |
| | Year 2016-2017 | Year 2017-2018 | 2018-2019 | | Budget Officer | Budget Committee | Governing Body | |
| ALLOCATED TO EMERGENCY FIRE SERVICE DEPARTMENT | | | | | | | | |
| | | | | 01 - PERSONNEL SERVICES | | | | |
| 1 | \$ 12,005 | | | Salaries | \$ - | \$ - | \$ - | 1 |
| 2 | \$ 1,347 | | | Fringe Benefits | \$ - | \$ - | \$ - | 2 |
| 3 | \$ 5,247 | \$ 4,044 | \$ 5,000 | Workers Compensation | \$ 5,000 | \$ 5,000 | \$ 5,000 | 3 |
| 4 | \$ 18,599 | \$ 4,044 | \$ 5,000 | TOTAL PERSONNEL SERVICES | \$ - | \$ - | | 4 |
| | | | | 02 - MATERIALS AND SERVICES (See LB-31) | | | | |
| 6 | \$ 468,590 | \$ 416,365 | \$ 648,100 | TOTAL MATERIALS AND SERVICES | \$ 1,103,000 | \$ 1,103,000 | \$ 1,103,000 | 6 |
| | | | | 03 - CAPITAL OUTLAY | | | | |
| 7 | \$ - | \$ - | \$ - | TOTAL CAPITAL OUTLAY | \$ - | | | 7 |
| 8 | \$ 487,189 | \$ 420,409 | \$ 653,100 | TOTAL ALLOCATED | \$ 1,108,000 | \$ 1,108,000 | \$ 1,108,000 | 8 |
| | | | | 04 - TRANSFERS | | | | |
| 9 | \$ 23,740 | \$ 27,740 | \$ 27,740 | GF Transfer to ST130 Spending Authority | \$ 22,000 | \$ 22,000 | \$ 22,000 | 9 |
| 10 | \$ 23,740 | \$ 27,740 | \$ 27,740 | TOTAL INTERFUND TRANSFERS | \$ 22,000 | \$ 22,000 | \$ 22,000 | 10 |
| | | | | 05 - CONTINGENCY | | | | |
| 11 | | | \$ 50,000 | CONTINGENCY | \$ 30,000 | \$ 30,000 | \$ 30,000 | 11 |
| 12 | \$ 299,486 | \$ 476,559 | | Ending balance (prior years) | | | | 12 |
| 13 | | | \$ 165,000 | 06 - UNAPPROPRIATED ENDING FUND BALANCE | \$ 100,000 | \$ 100,000 | \$ 100,000 | 13 |
| 14 | | | \$ 242,740 | TOTAL NOT ALLOCATED | \$ 152,000 | \$ 152,000 | \$ 152,000 | 14 |
| 15 | \$ 810,415 | \$ 924,708 | \$ 895,840 | TOTAL REQUIREMENTS | \$ 1,260,000 | \$ 1,260,000 | \$ 1,260,000 | 15 |

Material and Services – LB 31

General Supplies: Consumable supplies used in fire suppression and rescues. This also provides for supplies for rehab of firefighters and consumable EMS supplies. This includes office supplies 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. Address markers for citizens.

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 & Education: 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: This is our general property, liability, bond and crime, flood, vehicle insurance, and workers compensation for volunteer members.

Miscellaneous: Memberships in professional organizations and subscriptions to professional publications. Banking fees. Smoke detectors and other fire prevention supplies. Business and community relations projects and expenditures.

Dispatch Services: Contracted service from WVCC - 911/dispatch service. This covers expenses related to operating on the county radio system.

Apparatus & Equipment Maintenance: 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.

PPE & Uniforms: Clothing issued to protect our personnel working under emergency conditions in structural/wildland fire and EMS. Uniforms for all personnel.

Equipment: 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.

Grant: 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.

Contractual Services: This item includes the intergovernmental agreement for administrative, operational and financial services. It also includes the funding for career staff hosted by Sheridan Fire District.

FORM
LB-31

DETAILED EXPENDITURES
Materials and Services

SW Polk County Rural Fire District

| | Historical Data | | | EXPENDITURE DESCRIPTION | Budget for Next Year 2020- 2021 | | | |
|-----------|-------------------------------|------------------------------|--|-----------------------------------|---------------------------------|---------------------------------|------------------------------|-----------|
| | Actual | | Adopted Budget This Year 2019-2020 | | Proposed by Budget Officer | Approved by Budget Committee | Adopted by Governing Body | |
| | Second Preceding 2017-2018 | First Preceding 2018-2019 | | | | | | |
| 1 | \$ 649 | \$ - | \$ 5,000 | General Supplies | \$ 5,000 | \$ 5,000 | \$ 5,000 | 1 |
| 2 | \$ 1,474 | \$ - | \$ 8,500 | Utilities | \$ 10,000 | \$ 10,000 | \$ 10,000 | 2 |
| 3 | \$ 1,610 | \$ - | \$ 9,500 | Facility Maintenance | \$ 18,000 | \$ 18,000 | \$ 18,000 | 3 |
| 4 | \$ 23,136 | \$ 14,895 | \$ 27,500 | Professional Fees | \$ 30,000 | \$ 30,000 | \$ 30,000 | 4 |
| 5 | \$ 2,649 | \$ - | \$ 4,000 | Travel & Education | \$ 4,000 | \$ 4,000 | \$ 4,000 | 5 |
| 6 | \$ 10,696 | \$ 10,072 | \$ 15,000 | Insurance | \$ 17,000 | \$ 17,000 | \$ 17,000 | 6 |
| 7 | \$ 3,207 | \$ 1,256 | \$ 5,000 | Miscellaneous | \$ 5,000 | \$ 5,000 | \$ 5,000 | 7 |
| 8 | \$ 18,419 | \$ - | \$ 54,000 | Dispatch Services | \$ 52,000 | \$ 52,000 | \$ 52,000 | 8 |
| 9 | \$ 29,095 | \$ - | \$ 28,000 | Apparatus & Equipment Maintenance | \$ 18,000 | \$ 18,000 | \$ 18,000 | 9 |
| 10 | \$ 11,045 | \$ - | \$ 10,000 | PPE & Uniforms | \$ 14,000 | \$ 14,000 | \$ 14,000 | 10 |
| 11 | \$ 10,223 | \$ - | \$ 5,000 | Equipment | \$ 5,000 | \$ 5,000 | \$ 5,000 | 11 |
| 12 | \$ - | \$ - | \$ 5,000 | Grant | \$ 400,000 | \$ 400,000 | \$ 400,000 | 12 |
| 13 | \$ 356,387 | \$ 390,142 | \$ 471,600 | Contractual Services | \$ 525,000 | \$ 525,000 | \$ 525,000 | 13 |
| 14 | \$ 468,590 | \$ 416,365 | \$ 648,100 | TOTAL EXPENDITURES | \$ 1,103,000 | \$ 1,103,000 | \$ 1,103,000 | 14 |

LB-31 Detailed Requirements- Materials and Services

1. General Supplies
 - 1.1. Consumable Response Supplies
 - 1.2. Office Supplies
 - 1.3. Janitorial Supplies
 - 1.4. Awards/Incentives
2. Utilities
 - 2.1. Station 130
 - 2.1.1. Water/Sewer
 - 2.1.2. Telephone/Cellphones
 - 2.1.3. Natural Gas/Propane
 - 2.1.4. Electricity
 - 2.1.5. Garbage
 - 2.1.6. Internet/TV
 - 2.2. Station 140
 - 2.2.1. Water/Sewer
 - 2.2.2. Telephone/Cellphones
 - 2.2.3. Natural Gas/Propane
 - 2.2.4. Electricity
 - 2.2.5. Garbage
 - 2.2.6. Internet/TV
 - 2.3. Station 150
 - 2.3.1. Water/Sewer
 - 2.3.2. Telephone/Cellphones
 - 2.3.3. Natural Gas/Propane
 - 2.3.4. Electricity
 - 2.3.5. Garbage
 - 2.3.6. Internet/TV
3. Facility Maintenance
 - 3.1. Station 130
 - 3.2. Station 140
 - 3.3. Station 150
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.)
5. Travel & Education
 - 5.1. Travel Expenses
 - 5.2. Fire & EMS Training
6. Insurance
7. Miscellaneous
 - 7.1. Publication Subscriptions, Advertising and Publishing
 - 7.2. Banking Fees
 - 7.3. Fire Prevention Supplies
 - 7.4. Community Relations (Address markers, smoke detectors, AED program, etc.)
8. Dispatch Services
 - 8.1. WVCC
 - 8.2. Polk County Radio System
9. Apparatus & Equipment Maintenance
 - 9.1. Maintenance Supplies and Tools
 - 9.2. Vendor Services
 - 9.3. Equipment Servicing/Testing/Calibration
10. PPE & Uniforms
 - 10.1. Uniforms
 - 10.2. Structural PPE
 - 10.3. Wildland PPE
11. Equipment
12. Grants
13. Student Resident Volunteer Program
14. EMS Supplies
15. Contractual Services
 - 15.1. Administration
 - 15.2. Firefighters

Special Funds – LB 11

Trust & Agency Fund: This fund carries the balance of the SW Polk Volunteer Firefighters' Association - Appreciation Program. This includes revenue generated by the volunteer fundraising and the district contribution.

General Operating Bond Capital Projects Fund: This fund carries the balance of the 2017 voter approved bond measure for the purpose of purchasing facilities, apparatus and equipment.

Bonded Debt Fund: This fund carries forward any balance and records levied taxes for the purpose of principal and interest payments on the 2017 voter approved bond measure.

FORM
LB-10

TRUST AND AGENCY FUND
VOLUNTEER SPENDING AUTHORITY
Emergency Fire Service Department

SW Polk County Rural Fire District

| | Historical Data | | | DESCRIPTION RESOURCES AND REQUIREMENTS | Budget for Next Year 2020-2021 | | | |
|---|---------------------|--------------------|---------------------------------|--|--------------------------------|------------------------------------|---------------------------------|----------|
| | Actual | | Adopted Budget Year 2019- | | Proposed By Budget | Approved By Budget Committee | Adopted By Governing Body | |
| | Second Preceding | First Preceding | | | | | | |
| | | | | RESOURCES | | | | |
| 1 | \$ 19,658 | \$ 40,000 | \$ 14,000 | Cash on Hand | \$ 20,000 | \$ 20,000 | \$ 20,000 | 1 |
| 2 | \$ 23,740 | \$ 27,740 | \$ 27,740 | GF Transfer In- Firefighter Appreciation Program | \$ 22,000 | \$ 22,000 | \$ 22,000 | 2 |
| 3 | \$ 16,934 | \$ 17,006 | \$ 15,000 | Miscellaneous Income | \$ 15,000 | \$ 15,000 | \$ 15,000 | 3 |
| 4 | \$ 60,332 | \$ 84,746 | \$ 56,740 | TOTAL RESOURCES | \$ 57,000 | \$ 57,000 | \$ 57,000 | 4 |
| | | | | REQUIREMENTS | | | | |
| 5 | \$ 20,332 | \$ 49,491 | \$ 56,740 | Appreciation Program | \$ 57,000 | \$ 57,000 | \$ 57,000 | 5 |
| 6 | | | \$ 56,740 | Total Requirements | \$ 57,000 | \$ 57,000 | \$ 57,000 | 6 |
| 7 | \$ 40,000 | \$ 35,255 | | Ending Balance | | | | 7 |
| 8 | \$ 60,332 | \$ 84,746 | \$ 56,740 | TOTAL REQUIREMENTS | \$ 57,000 | \$ 57,000 | \$ 57,000 | 8 |

LB-10 Volunteer Spending Authority

1. Revenue
 - 1.1. Beginning/Carryover Balance
 - 1.2. Transferred in from other funds
 - 1.3. Miscellaneous income
2. Expenditure
 - 2.1. Appreciation Program

FORM
LB-10

SPECIAL FUND
RESOURCES AND REQUIREMENTS
GO Bond Capital Projects Fund

SW Polk County Rural Fire District

| | Historical Data | | | | Budget for Next Year 2020-2021 | | | |
|-----------|-----------------------------|---------------------|---|---|--------------------------------|------------------------------------|------------------------------|-----------|
| | Actual | | Adopted Budget This Year 2019- 2020 | | Proposed By Budget Officer | Approved By Budget Committee | Adopted By Governing Body | |
| | Preceding Year 2017-2018 | Year 2018- 2019 | | | | | | |
| | | | | RESOURCES | | | | |
| 1 | | \$ 5,488,980 | \$ 5,610,000 | Carryover/ Beginning Balance | \$ 4,900,000 | \$ 4,900,000 | \$ 4,900,000 | 1 |
| 2 | | \$ 131,182 | \$ 100,000 | Interest | \$ 100,000 | \$ 100,000 | \$ 100,000 | 2 |
| 3 | \$ 5,488,980 | | | Taxes collected in year levied | | | | 3 |
| 4 | \$ 5,488,980 | \$ 5,620,162 | \$ 5,710,000 | TOTAL RESOURCES | \$ 5,000,000 | \$ 5,000,000 | \$ 5,000,000 | 4 |
| | | | | REQUIREMENTS | | | | |
| 6 | \$ 123,281 | \$ - | \$ - | Cost of Bond Issuance | \$ - | \$ - | \$ - | 6 |
| 7 | | \$ 255,676 | \$ 100,000 | Firefighting & Safety Equipment | \$ - | \$ - | \$ - | 7 |
| 8 | | \$ - | \$ 2,351,000 | Apparatus Replacement | \$ 1,500,000 | \$ 1,500,000 | \$ 1,500,000 | 8 |
| 9 | | \$ 115,173 | \$ 3,259,000 | Facilities | \$ 3,500,000 | \$ 3,500,000 | \$ 3,500,000 | 9 |
| 10 | \$ 5,365,699 | \$ 5,249,313 | | Ending balance (prior years) | | | | 10 |
| 11 | | | \$ - | UNAPPROPRIATED ENDING FUND BALANCE | \$ - | \$ - | \$ - | 11 |
| 12 | \$ 5,488,980 | \$ 5,620,162 | \$ 5,710,000 | TOTAL REQUIREMENTS | \$ 5,000,000 | \$ 5,000,000 | \$ 5,000,000 | 12 |

LB-10 GO Bond Capital Projects Fund

1. Revenue
 - 1.1. Beginning/Carryover Balance
 - 1.2. Interest
2. Expenditure
 - 2.1. Apparatus Replacement
 - 2.2. Facilities

**BONDED DEBT FUND
RESOURCES AND REQUIREMENTS**
Debt Services

SW Polk County Rural Fire District

| | Historical Data | | | EXPLANATION | Budget for Next Year 2020-2021 | | | | |
|----|---------------------|-----------------------------------|---|---|--------------------------------|------------------------------------|------------------------------|------------|----|
| | Actual | | Adopted Budget This Year 2019- 2020 | | Proposed By Budget Officer | Approved By Budget Committee | Adopted By Governing Body | | |
| | Second Preceding | First Preceding Year 2018-2019 | | | | | | | |
| | | | | Resources | | | | | |
| 1 | \$ - | \$ 390,741 | \$ 600,000 | Carryover/ Beginning Balance | \$ 455,000 | \$ 455,000 | \$ 455,000 | 1 | |
| 2 | \$ 7,557 | | | Interest | \$ 2,000 | \$ 2,000 | \$ 2,000 | 2 | |
| 3 | | | \$ 350,000 | Taxes Estimated to be Received * | \$ 350,000 | \$ 350,000 | \$ 350,000 | 3 | |
| 4 | \$ 383,184 | \$ 388,758 | | Taxes Collected in Year Levied | | | | 4 | |
| 5 | \$ 390,741 | \$ 779,499 | \$ 950,000 | TOTAL RESOURCES | \$ 807,000 | \$ 807,000 | \$ 807,000 | 5 | |
| | | | | Requirements | | | | | |
| | | | | Bond Principal Payments | | | | | |
| | | | | Bond Issue | Budgeted Payment Date | | | | |
| 6 | | \$ 170,000 | \$ 195,000 | Series 2017 | December 15, 2020 | \$ 220,000 | \$ 220,000 | \$ 220,000 | 6 |
| 7 | \$ - | \$ 170,000 | \$ 195,000 | Total Principal | | \$ 220,000 | \$ 220,000 | \$ 220,000 | 7 |
| | | | | Bond Interest Payments | | | | | |
| | | | | Bond Issue | Budgeted Payment Date | | | | |
| 8 | | | \$ 102,000 | Series 2017 | December 15, 2020 | \$ 98,000 | \$ 98,000 | \$ 98,000 | 8 |
| 9 | | | \$ 98,000 | Series 2017 | June 15, 2021 | \$ 94,000 | \$ 94,000 | \$ 94,000 | 9 |
| 10 | \$ - | \$ 212,055 | \$ 200,000 | Total Interest | | \$ 192,000 | \$ 192,000 | \$ 192,000 | 10 |
| 11 | \$ 390,741 | \$ 397,444 | | Ending balance (prior years) | | | | | 11 |
| 12 | | | \$ 555,000 | Total Unappropriated Ending Fund Balance | | \$ 395,000 | \$ 395,000 | \$ 395,000 | 12 |
| 13 | \$ 390,741 | \$ 779,499 | \$ 950,000 | TOTAL REQUIREMENTS | | \$ 807,000 | \$ 807,000 | \$ 807,000 | 13 |

LB-35 GO Bond Debt Services

1. Revenue
 - 1.1. Beginning/Carryover Balance
 - 1.2. Interest
 - 1.3. Taxes
2. Expenditure
 - 2.1. Principal Payments
 - 2.2. Interest Payments