

Southwestern Polk Fire District



Sheridan Fire District
SW Polk Fire District
West Valley Fire District



Annual Budget 2021-2022



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2021-2022 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

2021-2022 Fiscal Year

1. **Prepare Proposed Budget** March - April
2. **Appoint Budget Committee Members** - (If needed) April 8
3. **Publish 1st Notice of Budget Committee Meeting** - (Polk IO) May 19
 - 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 26
4. **Budget Committee Meeting** - (Rickreall Station @ 6:00 PM) June 2
 - 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** - (Rickreall Station @ 6:00 PM, if needed) June 7
6. **Publish Notice of Budget Hearing** - (5 - 30 days prior in the Polk IO) June 16
 - Publish “Notice of Budget Hearing and Financial Summary”
7. **Hold Budget Hearing** - (Salt Creek Station @ 6:15 PM) June 22
 - 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

2021-2022 Fiscal Year

BOARD MEMBERS

(4-Year Term)

Keith Moore, Position 1

PO Box 174

Dallas, OR 97338

keithdce@gmail.com

Term Expires: July 2021

503-507-3578

Frank Pender, Jr., Position 2

2171 Pioneer Road

Dallas, OR 97338

tanglewoodtimber@aol.com

Term Expires: July 2023

503-623-2015

Bob Davis, Position 4

14997 Ferns Corner Road

Monmouth, OR 97361

bc2bob@hotmail.com

Term Expires: July 2023

503-623-9579/503-559-9222

Rod Watson, Position 5

14730 Salt Creek Rd

Dallas, OR 97338

rgwatsonfarms@msn.com

Expires July 2021

503-623-9789

Bruce Sigloh, Position 3

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

t.pendley@comcast.net

Expires July 2023

503-949-3211

Tom Gilson

18880 Canyonview 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@agribis.com

Expires 2023

503-910-4689



Budget Message

2021-2022 Fiscal Year

THE 2021-2022 BUDGET CONSISTS OF FOUR ACTIVE FUNDS

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

FINANCIAL POLICY FOR 2021-2022

- Since July 1, 2019, the Board of Directors (BOD) 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.
- SW Polk is going to see an increase in their carryover due to the unanticipated COVID and conflagration revenues.
- The budget meets the District's mission, vision, and values and the direction of the BOD. Administration is following the Board's direction toward the dissolution and reformation project of the three districts.

GENERAL FUND CHANGES IN THE 2021-2022 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 continue 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 consistent with the last year's budget.

GENERAL OBLIGATION (CAPITAL PROJECTS) FUND

- These are the remaining funds to finalize construction and setup of the three fire stations located at Bridgeport, Rickreall, and Salt Creek.

GENERAL OBLIGATION FUND – DEBT SERVICES IN THE 2021-2022 FISCAL YEAR

- The budget administers payments per the debt service plan.

Property Tax Worksheet

2021-2022 Fiscal Year

Permanent Tax Rate

1. Permanent Rate Limit	\$0.8612 / \$1000	
2. Est. Assessed Value		\$696,372,094.36
3. Tax rate (per dollar)	X	<u>0.0008612</u>
4. Amount the Rate would raise		\$599,715.65
5. Estimate Measure 5 loss (compression)	-	\$0.00
6. <i>Tax to be billed</i>	=	<u>\$599,715.65</u>
7. Average Collection Factor	X	0.94
8. Taxes Estimated to be Received	=	<u>\$563,732.71</u>
9. Loss due to discount & uncollectables (line 6 minus line 8)	=	\$35,982.94

Southwestern Polk Fire District

REVENUE

General Fund: Revenue

2021-2022 Fiscal Year

FORM
LB-20

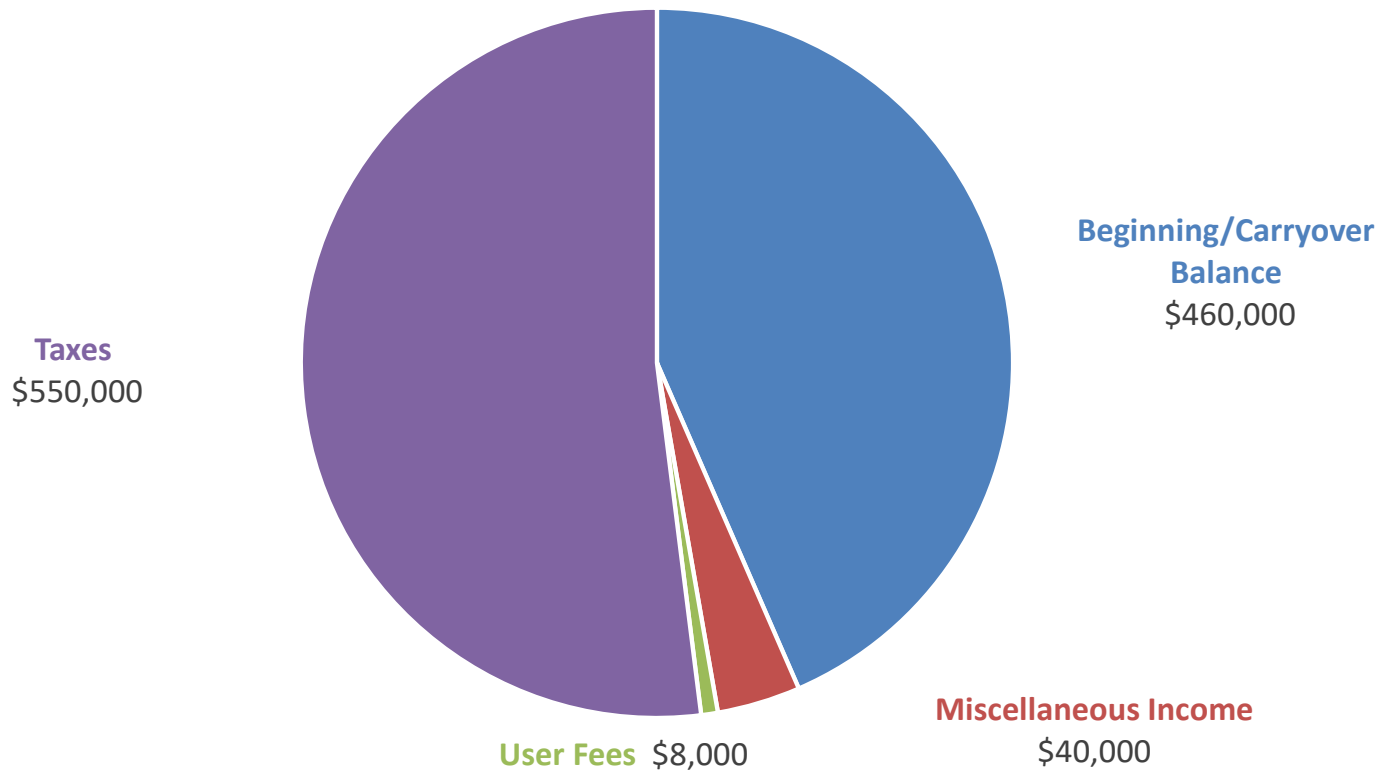
RESOURCES GENERAL FUND

Southwestern Polk County Rural Fire District

Historical Data			RESOURCE DESCRIPTION		Budget for Next Year 2021-2022			
Actual		Adopted Budget This Year Year 2020-2021			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
Second Preceding Year 2018-2019	First Preceding Year 2019-2020*							
			Acct. #					
1	\$ 299,486	\$ 476,559	\$ 375,000	1000.1	Beginning/Carryover Balance	\$ 460,000	\$ 460,000	
2	\$ 103,574	\$ 54,758	\$ 796,246	1000.2	Miscellaneous Income	\$ 40,000	\$ 40,000	
3	\$ -	\$ -	\$ 8,000	1000.3	User Fees	\$ 8,000	\$ 8,000	
5	\$ 403,060	\$ 531,317	\$ 1,179,246		Total resources, except taxes to be levied	\$ 508,000	\$ 508,000	\$ -
6	\$ 521,648	\$ 508,500	\$ 545,000	1000.4	Taxes	\$ 550,000	\$ 550,000	
8	\$ 924,708	\$ 1,039,817	\$ 1,724,246		TOTAL RESOURCES	\$ 1,058,000	\$ 1,058,000	\$ -

* Draft Audit

Revenue



General Fund: Revenue

2021-2022 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 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.

Taxes: This is the tax money we receive from both Polk and Yamhill Counties 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 Levy. Includes both current and prior year taxes.

Chart of Accounts

1000.1. Beginning/Carryover Balance

1000.2. Miscellaneous income

 2.1. Account Interest

 2.2. Grants

 2.3. Conflagration

 2.4. Surplus Sales

 2.5. Miscellaneous

1000.3. User Fees

 3.1. Cost Recovery

1000.4. Taxes

 4.1. Current Year Taxes

 4.2. Prior Year Taxes

Southwestern Polk
Fire District

EXPENDITURE

General Fund: Expenditure

2021-2022 Fiscal Year

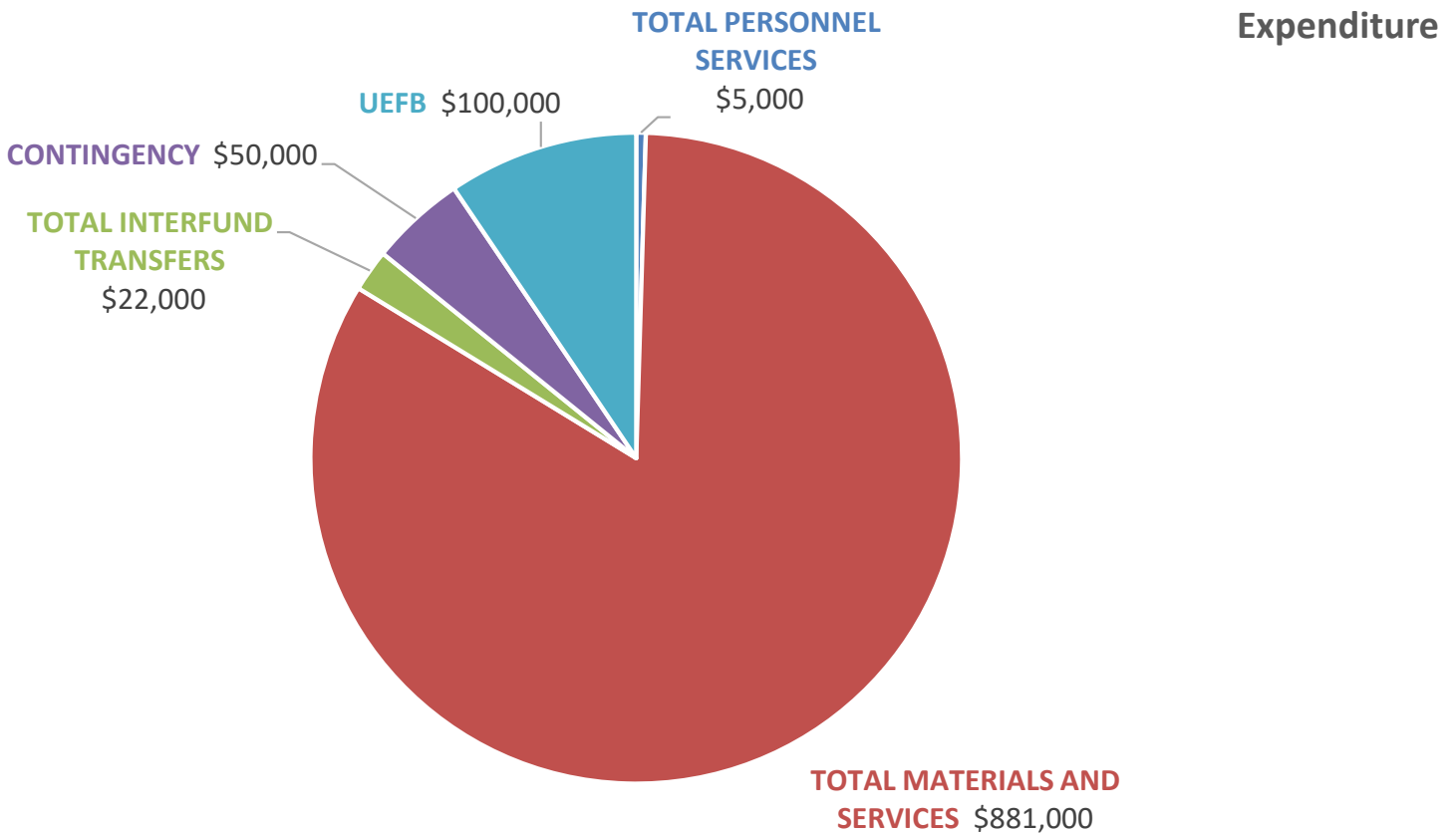
FORM
LB-30

REQUIREMENTS SUMMARY GENERAL FUND

Southwestern Polk County Rural Fire District

	Historical Data			Acct. #	REQUIREMENTS DESCRIPTION	Budget For Next Year 2021-2022		
	Actual		Adopted Budget This Year 2020-2021			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
	Second Preceding Year 2018-2019	First Preceding Year 2019-2020*						
					Personnel Services			
1	\$ 4,044	\$ 4,250	\$ 5,000	1001	TOTAL PERSONNEL SERVICES	\$ 5,000	\$ 5,000	
					Materials and Services			
2	\$ 416,365	\$ 664,168	\$ 1,272,246	1002	TOTAL MATERIALS AND SERVICES	\$ 881,000	\$ 881,000	
					Capital Outlay			
3	\$ -	\$ -	\$ -	1003	TOTAL CAPITAL OUTLAY	\$ -	\$ -	
					Transfers			
4	\$ 27,740	\$ 27,740	\$ 22,000	1004.1	Transfer to Volunteer Spending Authority	\$ 22,000	\$ 22,000	
5	\$ 27,740	\$ 27,740	\$ 22,000	1004	TOTAL INTERFUND TRANSFERS	\$ 22,000	\$ 22,000	
6	\$ 448,149	\$ 696,158	\$ 1,299,246		TOTAL ALLOCATED	\$ 908,000	\$ 908,000	\$ -
					Contingency			
7			\$ 325,000	1005	CONTINGENCY	\$ 50,000	\$ 50,000	
8	\$ 476,559	\$ 343,659			Ending balance (prior years)			
9			\$ 100,000	1006	UEFB	\$ 100,000	\$ 100,000	
10			\$ 425,000		TOTAL NOT ALLOCATED	\$ 150,000	\$ 150,000	
11	\$ 924,708	\$ 1,039,817	\$ 1,724,246		TOTAL REQUIREMENTS	\$ 1,058,000	\$ 1,058,000	\$ -

* Draft Audit



General Fund: Expenditure

2021-2022 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:** Worker's compensation is based on estimates from our insurance carrier, and our budgeted payroll for this year. The worker's compensation is for 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 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

LB - 31 Personnel Services – 1001

LB 31 – Materials & Services - 1002

LB 30 – Capital Outlay – 1003

LB 30 – Transfers - 1004

1004.1. Volunteer Spending Authority Special Fund

LB 30 – Contingency – 1005

LB 30 – Unappropriated Ending Fund Balance - 1006

Southwestern Polk
Fire District

**PERSONNEL
SERVICES**

General Fund: Personnel Services

2021-2022 Fiscal Year _____

FORM
LB-31

DETAILED REQUIREMENTS GENERAL FUND: PERSONNEL SERVICES

Southwestern Polk County Rural Fire District

	Historical Data			REQUIREMENTS FOR: PERSONNEL SERVICES	Budget for Next Year 2021-2022			
	Actual		Adopted Budget This Year Year 2020-2021		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2018-2019	First Preceding Year 2019-2020*						
				Acct. #				
1	\$ 4,044	\$ 4,250	\$ 5,000	1001.1	Worker's Compensation	\$ 5,000	\$ 5,000	
2	\$ 4,044	\$ 4,250	\$ 5,000		TOTAL PERSONNEL SERVICES	\$ 5,000	\$ 5,000	\$ -

* Unaudited

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

Chart of Accounts _____

1001.1. Worker's Compensation

Southwestern Polk
Fire District

MATERIALS
&
SERVICES

General Fund: Materials & Services

2021-2022 Fiscal Year

FORM
LB-31

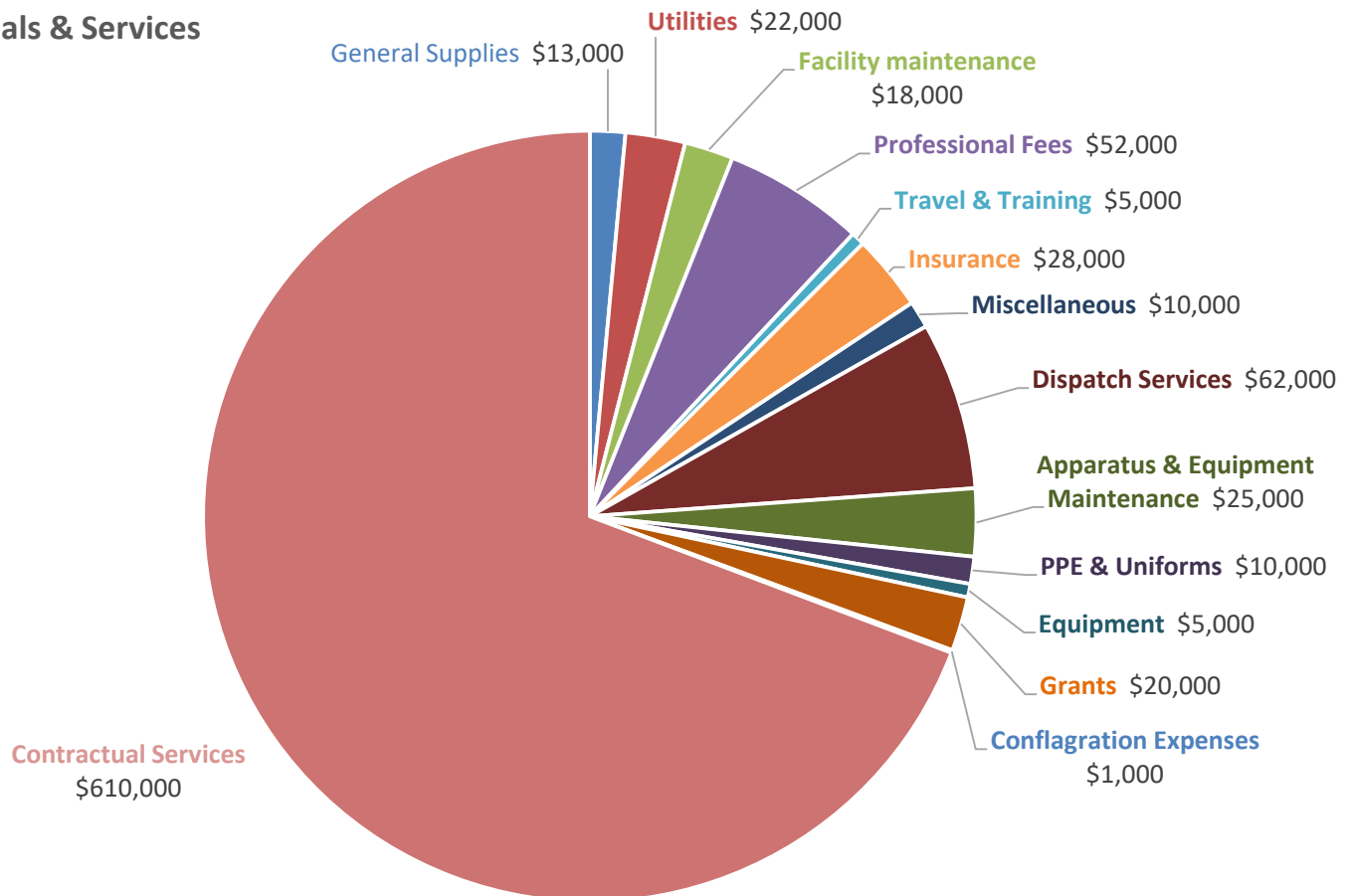
DETAILED REQUIREMENTS GENERAL FUND: MATERIALS & SERVICES

Southwestern Polk County Rural Fire District

	Historical Data			REQUIREMENTS FOR: MATERIALS & SERVICES		Budget for Next Year 2021-2022		
	Actual		Adopted Budget This Year Year 2020-2021			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
	Second Preceding Year 2018-2019	First Preceding Year 2019-2020*						
				Acct. #				
1	\$ -	\$ 4,535.00	\$ 15,700	1002.1	General Supplies	\$ 13,000	\$ 13,000	
2	\$ -	\$ 8,136	\$ 20,000	1002.2	Utilities	\$ 22,000	\$ 22,000	
3	\$ -	\$ 11,768	\$ 18,000	1002.3	Facility maintenance	\$ 18,000	\$ 18,000	
4	\$ 14,895	\$ 38,067	\$ 55,000	1002.4	Professional Fees	\$ 52,000	\$ 52,000	
5	\$ -	\$ 4,339	\$ 4,000	1002.5	Travel & Training	\$ 5,000	\$ 5,000	
6	\$ 10,072	\$ 14,700	\$ 17,000	1002.6	Insurance	\$ 28,000	\$ 28,000	
7	\$ 1,256	\$ 2,666	\$ 5,000	1002.7	Miscellaneous	\$ 10,000	\$ 10,000	
8	\$ -	\$ 47,214	\$ 52,000	1002.8	Dispatch Services	\$ 62,000	\$ 62,000	
9	\$ -	\$ 28,194	\$ 38,000	1002.9	Apparatus & Equipment Maintenance	\$ 25,000	\$ 25,000	
10	\$ -	\$ 8,567	\$ 14,000	1002.10	PPE & Uniforms	\$ 10,000	\$ 10,000	
11	\$ -	\$ 126	\$ 5,000	1002.11	Equipment	\$ 5,000	\$ 5,000	
12	\$ -	\$ -	\$ 400,000	1002.12	Grants	\$ 20,000	\$ 20,000	
13	\$ -	\$ -	\$ 7,246	1002.13	Conflagration Expenses	\$ 1,000	\$ 1,000	
14	\$ 390,142	\$ 496,348	\$ 621,300	1002.14	Contractual Services	\$ 610,000	\$ 610,000	
15	\$ 416,365	\$ 668,418	\$ 1,272,246		MATERIALS & SERVICES TOTAL	\$ 881,000	\$ 881,000	\$ -

* Draft Audit

Materials & Services



General Fund: Materials & Services

2021-2022 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 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: This is our general property, liability, bond and crime, flood, and vehicle insurance.

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. Address markers for citizens.

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 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.

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.

General Fund: Materials & Services

2021-2022 Fiscal Year

Line-Item Descriptions cont.

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.

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

Contractual Services: This item includes the intergovernmental agreement (IGA) for administrative, operational and financial services

Chart of Accounts

1002.1. General Supplies	4.3. Elections
1.1. Consumable Response Supplies	4.4. Billing Services
1.2. Office Supplies	4.5. Member Physicals, Testing and Vaccines
1.3. Janitorial Supplies	4.6. Contracted Services (ESO, Lexipol, Target Solutions, Active911, Crewsense, etc.)
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	1002.6. Insurance
2.1.3. Natural Gas/Propane	1002.7. Miscellaneous
2.1.4. Electricity	7.1. Publication Subscriptions, Advertising and Publishing
2.1.5. Garbage	7.2. Banking Fees
2.2. Station 140	7.3. Fire Prevention Supplies
2.2.1. Water/Sewer	7.4. Community Relations (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	
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. Equipment
3.3. Station 150	1002.12. Grants
1002.4. Professional Fees	1002.13. Conflagration Expenses
4.1. Auditors	1002.14. Contractual Agreement
4.2. Attorney	

Southwestern Polk
Fire District

**VOLUNTEER
SPENDING
AUTHORITY
SPECIAL
FUND**

Special Fund: Volunteer Spending Authority

2021-2022 Fiscal Year

FORM
LB-10

SPECIAL FUND
RESOURCES & REQUIREMENTS
Volunteer Spending Authority

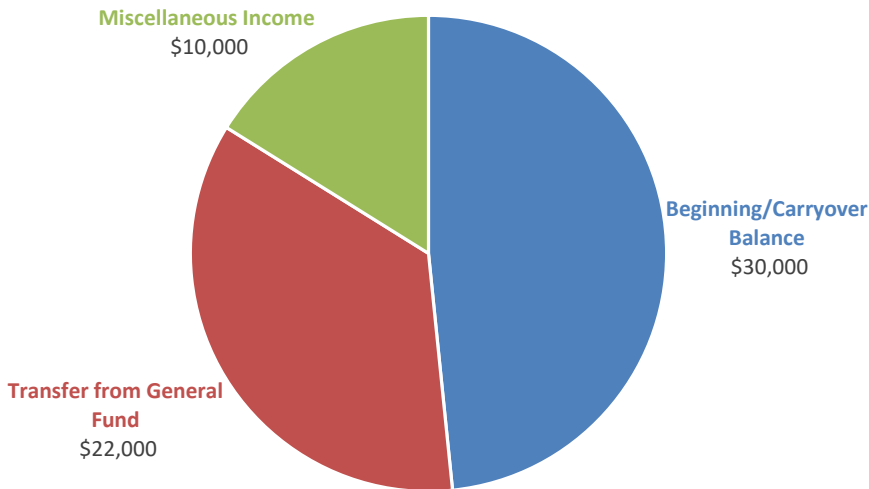
Southwestern Polk County Rural Fire District

Historical Data				DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2021-2022			
Actual		Adopted Budget This Year Year 2020-2021	Proposed By Budget Officer		Approved By Budget Committee	Adopted By Governing Body		
Second Preceding Year 2018-2019	First Preceding Year 2019-2020*							
			Acct. #	RESOURCES				
1	\$ 40,000	\$ 35,255	\$ 20,000	5000.1	Beginning/Carryover Balance	\$ 30,000	\$ 30,000	
2	\$ 27,740	\$ 27,740	\$ 22,000	5000.2	Transfer from General Fund	\$ 22,000	\$ 22,000	
3	\$ 17,006	\$ 3,836	\$ 15,000	5000.3	Miscellaneous Income	\$ 10,000	\$ 10,000	
4	\$ 84,746	\$ 66,831	\$ 57,000		TOTAL RESOURCES	\$ 62,000	\$ 62,000	\$ -
					REQUIREMENTS			
5	\$ 49,491	\$ 30,886	\$ 57,000	5000.4	Appreciation Program	\$ 62,000	\$ 62,000	
6			\$ 57,000		Total Requirements	\$ 62,000	\$ 62,000	\$ -
7	\$ 35,255	\$ 35,945			Ending balance (prior years)			
8	\$ 84,746	\$ 66,831	\$ 57,000		TOTAL REQUIREMENTS	\$ 62,000	\$ 62,000	\$ -

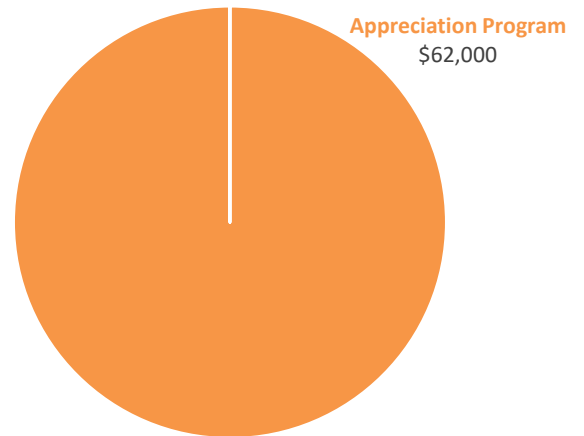
* Draft Audit

Volunteer Spending Authority

Revenue



Expenditure



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

Special Fund: Volunteer Spending Authority

2021-2022 Fiscal Year

Chart of Accounts

5000.1. Beginning/Carryover Balance

5000.2. Transfer from General Fund

5000.3. Miscellaneous Income

5000.4. Expenses

4.1. Awards

4.2. Awards Banquet

4.3. Building

4.4. Business Meeting

4.5. Donations

4.6. Equipment

4.7. LOSAP

4.8. LOS Gifts

4.9. Nominal Gifts

4.10. Open House

4.11. Operations

4.12. Pancake Feed

4.13. Parades

4.14. Parking

4.15. Polk County Fair

4.16. Pop Machine

4.17. Rehab

4.18. Uniforms

4.19. Fire-Med

4.20. District

Southwestern Polk
Fire District

**GENERAL
OBLIGATION
BOND FUND**

Capital Projects Fund: General Obligation Bond

2021-2022 Fiscal Year

FORM
LB-10

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

Southwestern Polk County Rural Fire District

Historical Data			DESCRIPTION OF RESOURCES AND REQUIREMENTS		Budget for Next Year 2021-2022			
Actual		Adopted Budget This Year Year 2020-2021			Acct. #	Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
Second Preceding Year 2018-2019	First Preceding Year 2019-2020*							
				RESOURCES				
1	\$ 5,488,980	\$ 5,249,313	\$ 4,900,000	2000.1	Beginning/Carryover Balance	\$ 200,000	\$ 200,000	
2	\$ 131,182	\$ 103,646	\$ 100,000	2000.2	Interest	\$ -	\$ -	
3	\$ -	\$ -		2000.3	Taxes			
4	\$ 5,620,162	\$ 5,352,959	\$ 5,000,000		TOTAL RESOURCES	\$ 200,000	\$ 200,000	\$ -
				REQUIREMENTS				
5	\$ -	\$ -	\$ -		Cost of Bond Issuance	\$ -	\$ -	
6	\$ 255,676	\$ -	\$ -	2000.4	Firefighting & Safety Equipment	\$ -	\$ -	
7	\$ -	\$ 84,016	\$ 1,500,000	2000.5	Apparatus Replacement	\$ -	\$ -	
8	\$ 115,173	\$ 1,324,675	\$ 3,500,000	2000.6	Facilities	\$ 200,000	\$ 200,000	
9	\$ 5,249,313	\$ 3,944,268			Ending balance (prior years)			
10			\$ -		UEFB	\$ -	\$ -	
11	\$ 5,620,162	\$ 5,352,959	\$ 5,000,000		TOTAL REQUIREMENTS	\$ 200,000	\$ 200,000	\$ -

* Draft Audit

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

Apparatus Replacement: Replacement of apparatus.

Facilities: Replacement or major repairs of facilities.

Chart of Accounts

- 2000.1. Beginning/Carryover Balance
- 2000.2. Interest
- 2000.3. Taxes
- 2000.4. Fire Fighting & Safety Equipment
- 2000.5. Apparatus Replacement
- 2000.6. Facilities

Debt Services Fund: General Obligation Bond

2021-2022 Fiscal Year _____

**FORM
LB-35**

**BONDED DEBT
RESOURCES AND REQUIREMENTS
Debt Service Fund**

Southwestern Polk County Rural Fire District

Historical Data			DESCRIPTION OF RESOURCES AND REQUIREMENTS		Budget for Next Year 2021-2022			
Actual		Adopted Budget This Year Year 2020-2021			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
Second Preceding Year 2018-2019	First Preceding Year 2019-2020*							
			Acct. #	Resources				
1	\$ 390,741	\$ 397,444	\$ 455,000	3000.1	Beginning/Carryover Balance	\$ 395,000	\$ 395,000	
2	\$ -	\$ -	\$ 2,000	3000.2	Interest	\$ -	\$ -	
3	\$ 388,758	\$ 378,960	\$ 350,000	3000.3	Taxes	\$ 400,000	\$ 400,000	
4	\$ 779,499	\$ 776,404	\$ 807,000		TOTAL RESOURCES	\$ 795,000	\$ 795,000	\$ -
					Requirements			
					Bond Principal Payments			
				Bond Issue	Budgeted Payment Date			
5	\$ 170,000	\$ 195,000	\$ 220,000	3000.4	Series 2017	December 15, 2021	\$ 240,000	\$ 240,000
6	\$ 170,000	\$ 195,000	\$ 220,000		Total Principal		\$ 240,000	\$ 240,000
					Bond Interest Payments			
				Bond Issue	Budgeted Payment Date			
7	\$ -	\$ -	\$ 98,000	3000.5	Series 2017	December 15, 2021	\$ 94,000	\$ 94,000
8	\$ -	\$ -	\$ 94,000	3000.5	Series 2017	June 15, 2022	\$ 89,000	\$ 89,000
9	\$ 212,055	\$ 199,226	\$ 192,000		Total Interest		\$ 183,000	\$ 183,000
10	\$ 397,444	\$ 382,178			Ending balance (prior years)			
11			\$ 395,000		UEFB		\$ 372,000	\$ 372,000
12	\$ 779,499	\$ 776,404	\$ 807,000		TOTAL REQUIREMENTS		\$ 795,000	\$ 795,000

* Draft Audit

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

Bond Interest: Interest payments for 2017 GO Bond.

Chart of Accounts _____

- 3000.1. Beginning/Carryover Balance
- 3000.2. Interest
- 3000.3. Taxes
- 3000.4. Bond Principal
- 3000.5. Bond Interest