

# 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

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1. **Prepare Proposed Budget** March - April
2. **Appoint Budget Committee Members** - (If needed) April 8
3. **Publish 1<sup>st</sup> 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 2<sup>nd</sup> Notice** at least 5 days after 1<sup>st</sup> 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. **2<sup>nd</sup> 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

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## BOARD MEMBERS

(4-Year Term)

### Keith Moore, Position 1

PO Box 174

Dallas, OR 97338

[keithdce@gmail.com](mailto:keithdce@gmail.com)

Term Expires: July 2021

503-507-3578

### Frank Pender, Jr., Position 2

2171 Pioneer Road

Dallas, OR 97338

[tanglewoodtimber@aol.com](mailto:tanglewoodtimber@aol.com)

Term Expires: July 2023

503-623-2015

### Bob Davis, Position 4

14997 Ferns Corner Road

Monmouth, OR 97361

[bc2bob@hotmail.com](mailto: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](mailto:rgwatsonfarms@msn.com)

Expires July 2021

503-623-9789

### Bruce Sigloh, Position 3

14730 Salt Creek Rd

Dallas, OR 97338

[brusig@msn.com](mailto: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](mailto:jeff.l.classen@oregon.gov)

Expires July 2023

503-302-7076

### Todd Pendley

2116 Pioneer Rd.

Dallas, OR 97338

[t.pendley@comcast.net](mailto:t.pendley@comcast.net)

Expires July 2023

503-949-3211

### Tom Gilson

18880 Canyonview Ln.

Dallas, OR 97338

[tom.gilson@dallasor.gov](mailto:tom.gilson@dallasor.gov)

Expires July 2021

503-480-4327

### David Loewen

15270 Salt Creek Rd.

Dallas, OR 97338

[djams@juno.com](mailto:djams@juno.com)

Expires July 2021

### Amy Pendley

2116 Pioneer Rd.

Dallas, OR 97338

[amy@agribis.com](mailto:amy@agribis.com)

Expires 2023

503-910-4689



## Budget Message

2021-2022 Fiscal Year

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### 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

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## Permanent Tax Rate

1. Permanent Rate Limit	\$0.8612 / \$1000	
2. Est. Assessed Value		\$696,372,094.36
3. Tax rate (per dollar)	<b>X</b>	<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	<b>X</b>	0.94
8. <b>Taxes Estimated to be Received</b>	=	<u><b>\$563,732.71</b></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

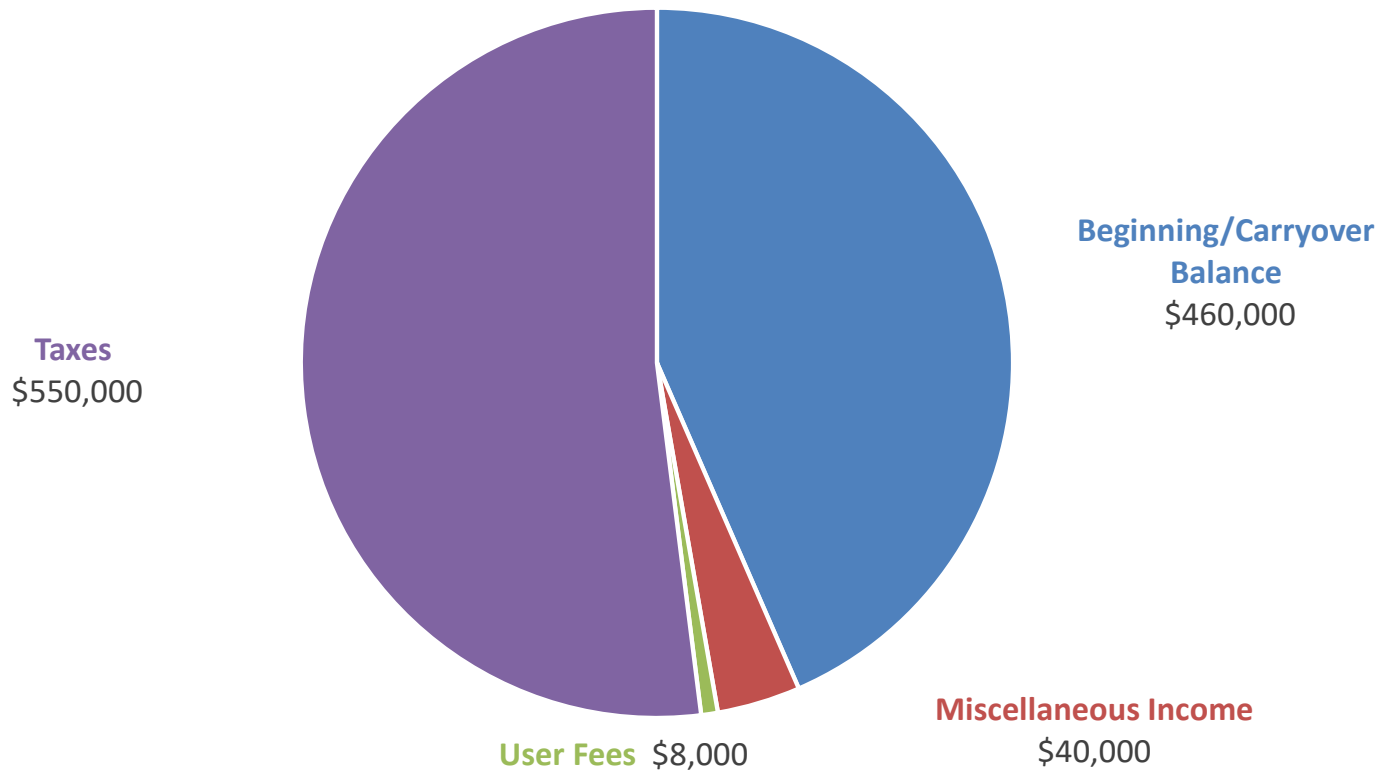
## RESOURCES GENERAL FUND

Southwestern Polk County Rural Fire District

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

\* Draft Audit

## Revenue



# General Fund: Revenue

2021-2022 Fiscal Year

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## 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

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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

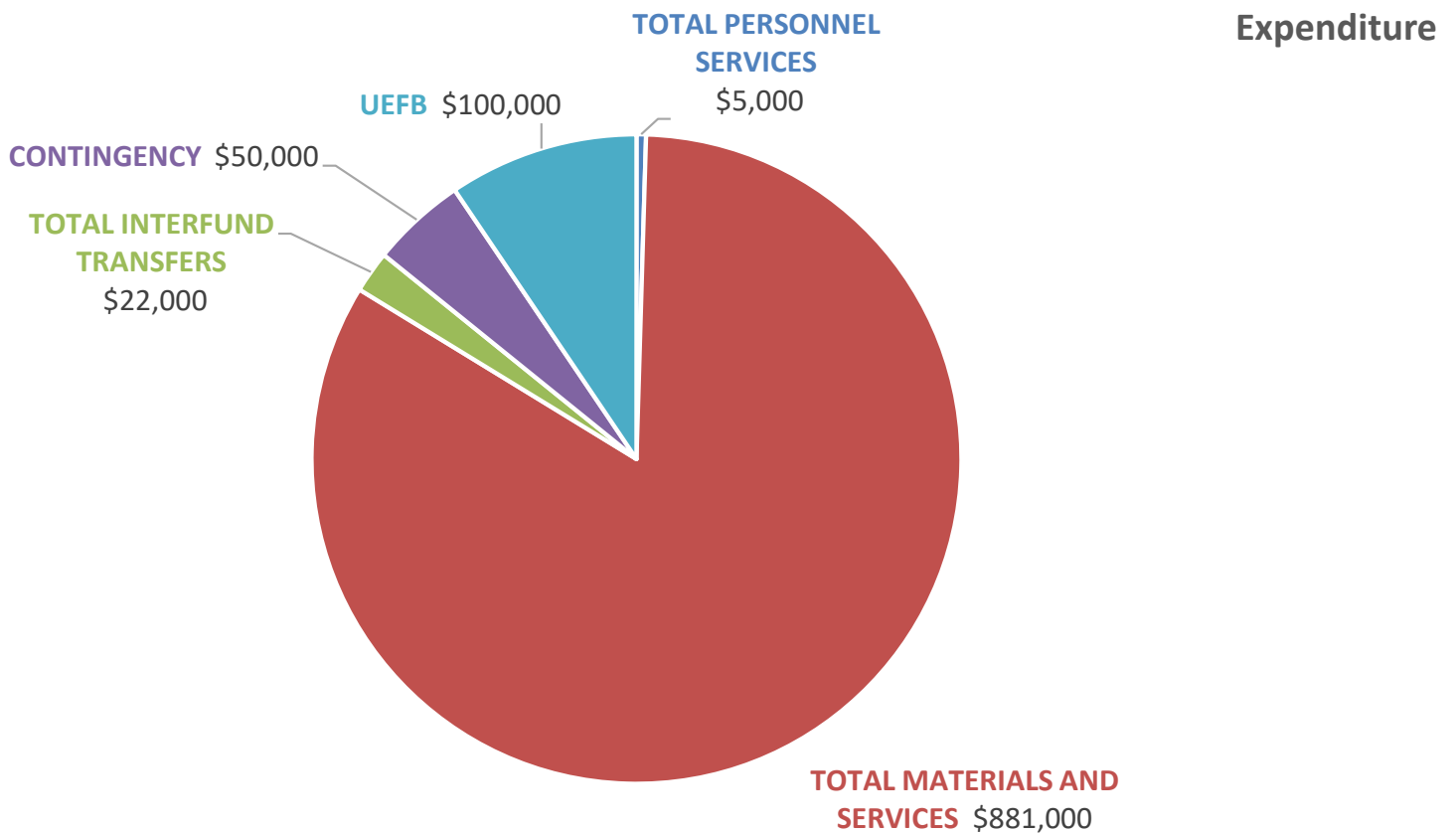
FORM  
LB-30

## 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		
					Materials and Services			
2	\$ 416,365	\$ 664,168	\$ 1,272,246	1002	TOTAL MATERIALS AND SERVICES	\$ 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		
5	\$ 27,740	\$ 27,740	\$ 22,000	1004	TOTAL INTERFUND TRANSFERS	\$ 22,000		
6	\$ 448,149	\$ 696,158	\$ 1,299,246		<b>TOTAL ALLOCATED</b>	<b>\$ 908,000</b>	<b>\$ -</b>	<b>\$ -</b>
					Contingency			
7			\$ 325,000	1005	CONTINGENCY	\$ 50,000		
8	\$ 476,559	\$ 343,659			Ending balance (prior years)			
9			\$ 100,000	1006	UEFB	\$ 100,000		
10			\$ 425,000		<b>TOTAL NOT ALLOCATED</b>	<b>\$ 150,000</b>		
11	\$ 924,708	\$ 1,039,817	\$ 1,724,246		<b>TOTAL REQUIREMENTS</b>	<b>\$ 1,058,000</b>	<b>\$ -</b>	<b>\$ -</b>

\* Draft Audit



# General Fund: Expenditure

2021-2022 Fiscal Year

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## 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

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**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		
2	\$ <b>4,044</b>	\$ <b>4,250</b>	\$ <b>5,000</b>		<b>TOTAL PERSONNEL SERVICES</b>	\$ <b>5,000</b>	\$ -	\$ -

\* 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

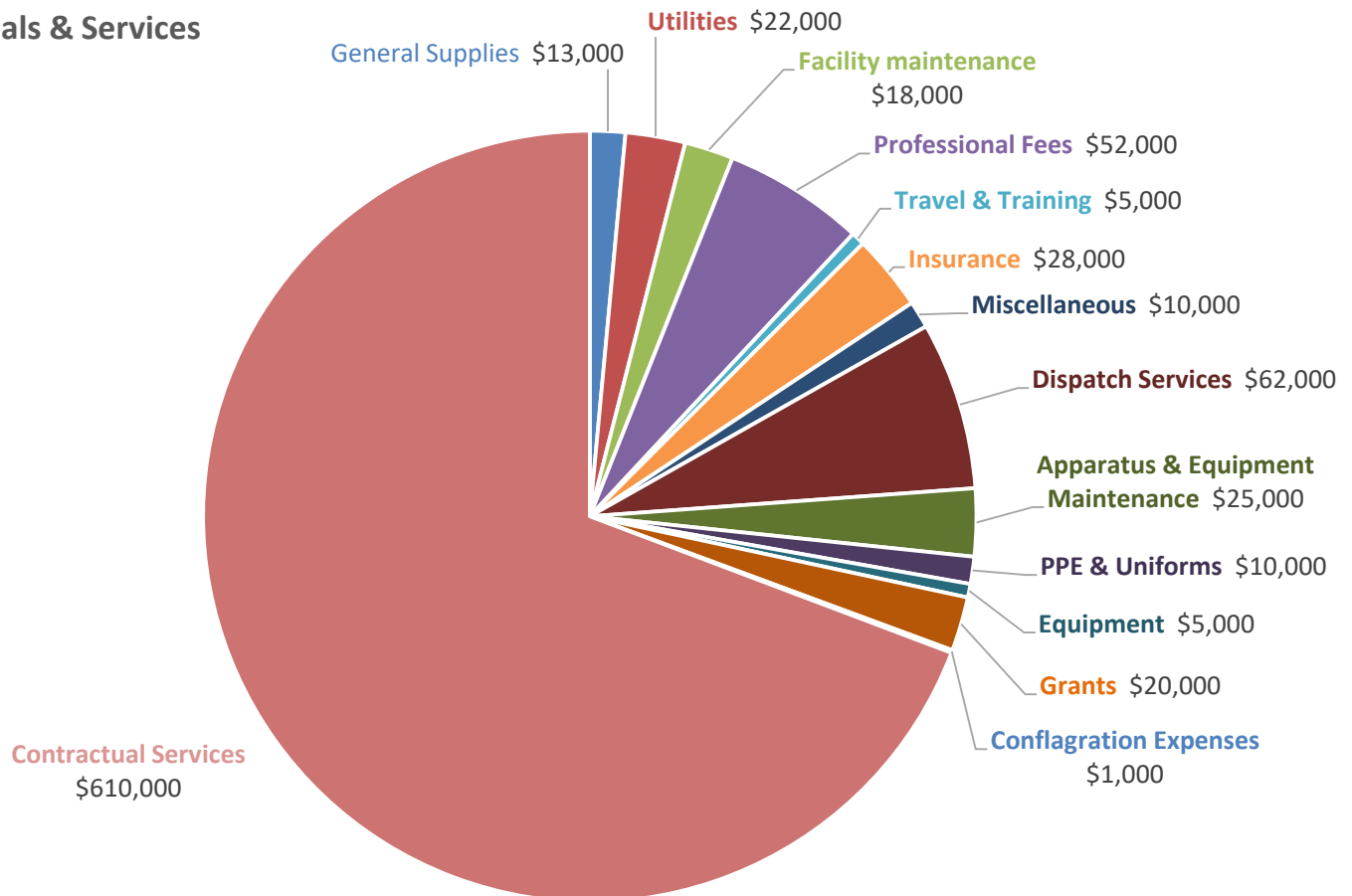
## DETAILED REQUIREMENTS GENERAL FUND: MATERIALS & SERVICES

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		
2	\$ -	\$ 8,136	\$ 20,000	1002.2	Utilities	\$ 22,000		
3	\$ -	\$ 11,768	\$ 18,000	1002.3	Facility maintenance	\$ 18,000		
4	\$ 14,895	\$ 38,067	\$ 55,000	1002.4	Professional Fees	\$ 52,000		
5	\$ -	\$ 4,339	\$ 4,000	1002.5	Travel & Training	\$ 5,000		
6	\$ 10,072	\$ 14,700	\$ 17,000	1002.6	Insurance	\$ 28,000		
7	\$ 1,256	\$ 2,666	\$ 5,000	1002.7	Miscellaneous	\$ 10,000		
8	\$ -	\$ 47,214	\$ 52,000	1002.8	Dispatch Services	\$ 62,000		
9	\$ -	\$ 28,194	\$ 38,000	1002.9	Apparatus & Equipment Maintenance	\$ 25,000		
10	\$ -	\$ 8,567	\$ 14,000	1002.10	PPE & Uniforms	\$ 10,000		
11	\$ -	\$ 126	\$ 5,000	1002.11	Equipment	\$ 5,000		
12	\$ -	\$ -	\$ 400,000	1002.12	Grants	\$ 20,000		
13	\$ -	\$ -	\$ 7,246	1002.13	Conflagration Expenses	\$ 1,000		
14	\$ 390,142	\$ 496,348	\$ 621,300	1002.14	Contractual Services	\$ 610,000		
15	\$ 416,365	\$ 668,418	\$ 1,272,246		<b>MATERIALS &amp; SERVICES TOTAL</b>	\$ 881,000	\$ -	\$ -

\* Draft Audit

### Materials & Services



# General Fund: Materials & Services

2021-2022 Fiscal Year

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## 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

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## 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

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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	1002.8. Dispatch Services
2.2.3. Natural Gas/Propane	1002.9. Apparatus & Equipment Maintenance
2.2.4. Electricity	9.1. Maintenance Supplies and Tools
2.2.5. Garbage	9.2. Apparatus Maintenance
2.3. Station 150	9.3. Equipment Maintenance
2.3.1. Water/Sewer	9.4. Fuel & Oil
2.3.2. Phone/Internet/TV	1002.10. PPE & Uniforms
2.3.3. Natural Gas/Propane	10.1. Uniforms
2.3.4. Electricity	10.2. Structural PPE
2.3.5. Garbage	10.3. Wildland PPE
1002.3. Facility Maintenance	1002.11. Equipment
3.1. Station 130	1002.12. Grants
3.2. Station 140	1002.13. Conflagration Expenses
3.3. Station 150	1002.14. Contractual Agreement
1002.4. Professional Fees	
4.1. Auditors	
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

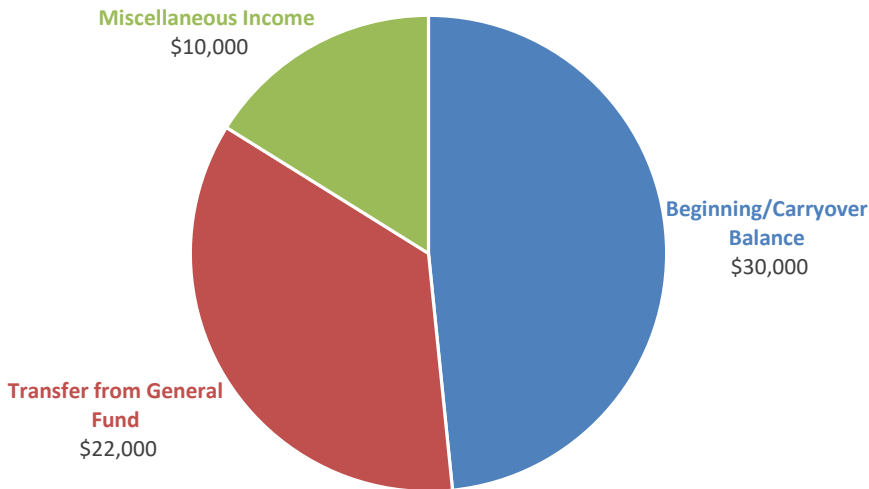
Southwestern Polk County Rural Fire District

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

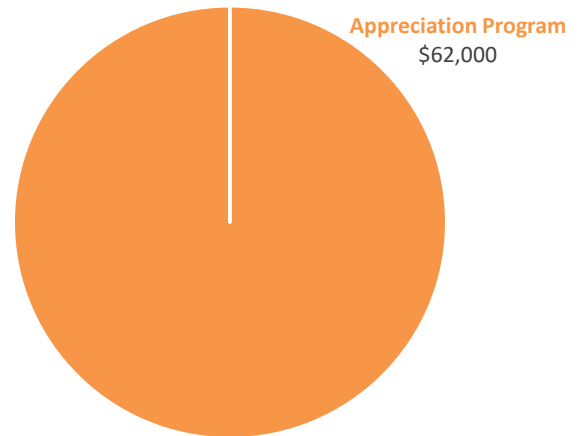
\* Draft Audit

## 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

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## 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		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
Second Preceding Year 2018-2019	First Preceding Year 2019-2020*							
			Acct. #	<b>RESOURCES</b>				
1	\$ 5,488,980	\$ 5,249,313	\$ 4,900,000	2000.1	Beginning/Carryover Balance	\$ 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		<b>TOTAL RESOURCES</b>	\$ 200,000	\$ -	\$ -
					<b>REQUIREMENTS</b>			
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		
9	\$ 5,249,313	\$ 3,944,268			Ending balance (prior years)			
10			\$ -		<b>UEFB</b>	\$ -		
11	\$ 5,620,162	\$ 5,352,959	\$ 5,000,000		<b>TOTAL REQUIREMENTS</b>	\$ 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. #	<b>Resources</b>				
1	\$ 390,741	\$ 397,444	\$ 455,000	3000.1	Beginning/Carryover Balance	\$ 395,000		
2	\$ -	\$ -	\$ 2,000	3000.2	Interest	\$ -		
3	\$ 388,758	\$ 378,960	\$ 350,000	3000.3	Taxes	\$ 400,000		
4	\$ 779,499	\$ 776,404	\$ 807,000		<b>TOTAL RESOURCES</b>	\$ 795,000	\$ -	\$ -
					<b>Requirements</b>			
					<b>Bond Principal Payments</b>			
				Bond Issue	Budgeted Payment Date			
5	\$ 170,000	\$ 195,000	\$ 220,000	3000.4	Series 2017	December 15, 2021	\$ 240,000	
6	\$ 170,000	\$ 195,000	\$ 220,000		<b>Total Principal</b>		\$ 240,000	\$ -
					<b>Bond Interest Payments</b>			
				Bond Issue	Budgeted Payment Date			
7	\$ -	\$ -	\$ 98,000	3000.5	Series 2017	December 15, 2021	\$ 94,000	
8	\$ -	\$ -	\$ 94,000	3000.5	Series 2017	June 15, 2022	\$ 89,000	
9	\$ 212,055	\$ 199,226	\$ 192,000		<b>Total Interest</b>		\$ 183,000	\$ -
10	\$ 397,444	\$ 382,178			Ending balance (prior years)			
11			\$ 395,000		<b>UEFB</b>		\$ 372,000	
12	\$ 779,499	\$ 776,404	\$ 807,000		<b>TOTAL REQUIREMENTS</b>		\$ 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