

# SW Polk Fire District



**Annual Budget  
2024-2025**

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2024-2025 Fiscal Year Annual Budget

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**SW Polk Fire District**



# Mission Statement



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

# Budget Calendar

2024-2025 Fiscal Year

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- 1. **Prepare Proposed Budget** March - April
- 2. **Appoint Budget Committee Members** - (If needed) April 11
- 3. **Publish 1<sup>st</sup> Notice of Budget Committee Meeting** - (Polk IO) May 1
  - 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 16
  - 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** - (Salt Creek Station @ 6:00 PM, if needed) May 23
- 6. **Publish Notice of Budget Hearing** - (5 - 30 days prior in the Polk IO) June 5
  - Publish “Notice of Budget Hearing and Financial Summary”
- 7. **Hold Budget Hearing** - (Salt Creek Station @ 6:15 PM) June 13
  - 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

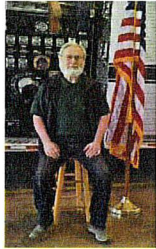


# Board & Committee Members

2024-2025 Fiscal Year

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## BOARD MEMBERS (4-Year Term)



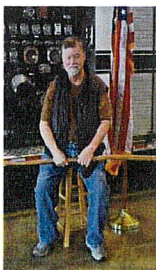
**Tom Jenkins, Position 1**

Term Expires: July 2025



**Frank Pender, Jr., Position 2**

Term Expires: July 2027



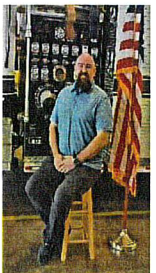
**Bob Davis, Position 4**

Term Expires: July 2027



**Rod Watson, Position 5**

Term Expires: July 2025



**Tom Gilson, Position 3**

Term Expires: July 2025

## BUDGET COMMITTEE (3-Year Term)

**Jeff Classen**

Term Expires: July 2026

**Todd Pendley**

Term Expires: July 2026

**Tom VanWell**

Term Expires: July 2027

**David Loewen**

Term Expires: July 2027

**Amy Pendley**

Term Expires: July 2026

# Budget Message

2024-2025 Fiscal Year

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## THE 2024-2025 BUDGET CONSISTS OF TWO ACTIVE FUNDS

- General Fund
- General Obligation Bond – Debt Services Fund

## FINANCIAL POLICY FOR 2024-2025

- The budget meets the District’s mission, vision, and values and the direction of the Board of Director’s (BOD). Administration is following that direction toward providing enhanced fire and EMS services, including providing ambulance transport services.
- Since November 2021, SW Polk Fire District has been developing, promoting, and providing ambulance transport services for the betterment of our citizens. This service culminated into an assignment of ambulance service area on January 1, 2024. Recognition of the full potential of this service should occur within the next year or two.
- Developing and creating ambulance response capabilities has been a significant draw on our budget. We believe the highest point of that service development occurred last year as we start the path back to our new normal.
- The BOD and administration constantly seek options to curtail expenses.
- Reducing the active funds within our budget assists with keeping our annual audit costs lower.
- Administration and staff pursue between fifteen and twenty grants per year. Grants have garnered approximately \$1,000,000 over the past three years. We will continue to seek grant funding opportunities.
- Develop and implement training program enhancements for our members that provide service improvements to our citizens.
- Direction to pursue an Insurance Services Office (ISO) rate review with the intended outcome of lowering the SW Polk Fire District ISO rating. By lowering our ISO rating many of our citizens will recognize a decrease or leveling of their annual fire insurance premiums.



## GENERAL FUND

- Personnel Services:
  - A portion of the budget has been developed to host twelve line-staff, a training lieutenant, and a functional administration group.
  - The budget reflects no increase over the 2023/24 budget due to BOD supplemental budgets throughout the year associated with conflagration expenses.
- Materials & Services:
  - This portion of the budget was expanded to develop our ambulance transport services over the past three years and is now leveling back into a regular trajectory. The increased areas included M&S staffing items, apparatus upgrades and additions, as well as many one-time facility costs.
  - The budget reflects a decrease in M&S because we are moving past many one-time expenses.
- Capital Outlay:
  - The BOD approved a long-term loan to fund facility improvements. The BOD is considering options because SW Polk was not assigned an ambulance service area in the Bridgeport area. With multiple competing factors, this is an ongoing consideration for the BOD's.
  - There are several potential grant projects that may fall within Capital Outlay. These will be incorporated within the budget through a supplemental budget process, as awarded.

## GENERAL OBLIGATION FUND – DEBT SERVICE FUND

- The budget administers payments per our debt service plan. Because the District levied the first year of debt service tax, prior to selling the bonds, there is a carryforward amount in this fund. In the eighth year of the bonds, 2026, there is potential for a prepayment option. The District intends to review the carryforward and develop a plan at that time.

# Goals and Objectives

2024-2025 Fiscal Year

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



# Property Tax Worksheet

2024-2025 Fiscal Year

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## Permanent Tax Rate

1. Permanent Rate Limit	\$0.8612 / \$1000	
2. Est. Assessed Value		\$819,247,907.40
3. Tax rate (per dollar)	<b>X</b>	<u>0.0008612</u>
4. Amount the Rate would raise		\$705,536.30
5. Estimate Measure 5 loss (compression)	-	\$0.00
6. <i>Tax to be billed</i>	=	<u>\$705,536.30</u>
7. Average Collection Factor	<b>X</b>	0.95
8. <b>Taxes Estimated to be Received</b>	=	<u><b>\$670,259.48</b></u>
9. Loss due to discount & uncollectable (Line 6 minus Line 8)	=	\$35,276.81

# Property Tax Worksheet

2024-2025 Fiscal Year

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## Levy Tax Rate

1. Permanent Rate Limit	\$0.8100 / \$1000	
2. Est. Assessed Value		\$819,247,907.40
3. Tax rate (per dollar)	<b>X</b>	<u>0.0008100</u>
4. Amount the Rate would raise		\$663,590.80
5. Estimate Measure 5 loss (compression)	-	\$0.00
6. <i>Tax to be billed</i>	=	<u>\$663,590.80</u>
7. Average Collection Factor	<b>X</b>	0.95
8. <b>Taxes Estimated to be Received</b>	=	<u><b>\$630,411.26</b></u>
9. Loss due to discount & uncollectable (Line 6 minus Line 8)	=	\$33,179.54



# SW Polk Fire District

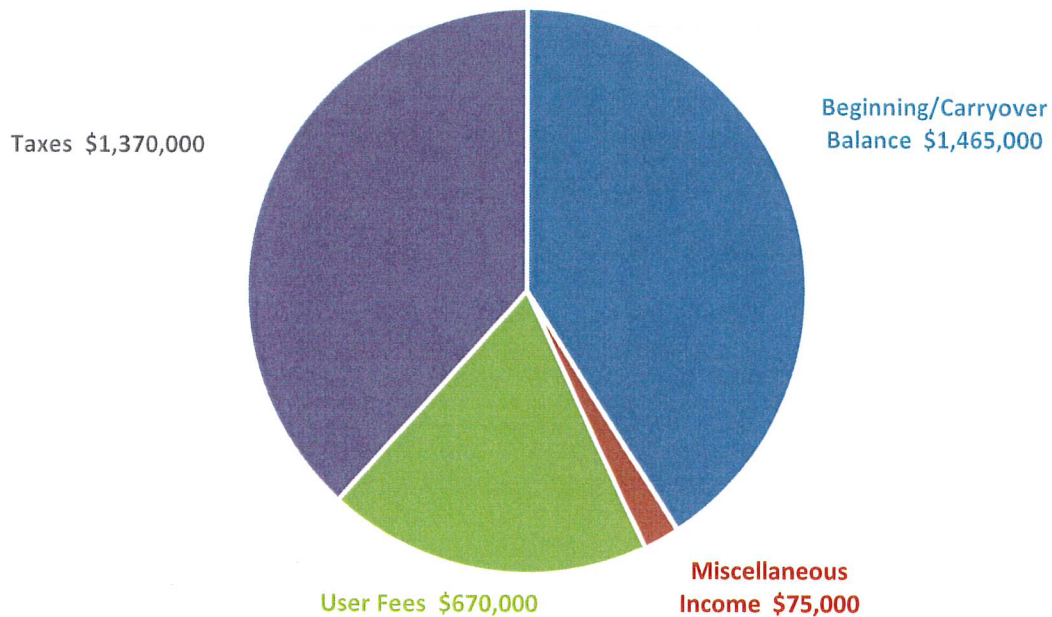
# REVENUE

# General Fund: Revenue

2024-2025 Fiscal Year

Historical Data			RESOURCE DESCRIPTION		Budget for Next Year 2024-2025			
Actual		Adopted Budget This Year Year 2023-2024			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
Second Preceding Year 2021-2022	First Preceding Year 2022-2023							
			Acct. #					
1	\$ 342,935	\$ 512,525	\$ 1,645,000	1000.1	Beginning/Carryover Balance	\$ 1,465,000		
2	\$ 1,067,585	\$ 485,317	\$ 465,000	1000.2	Miscellaneous Income	\$ 75,000		
3	\$ 81,878	\$ 246,244	\$ 820,000	1000.3	User Fees	\$ 670,000		
4	\$ 300,000	\$ 1,500,000	\$ -	1000.99	Anticipation Note/Investment	\$ 930,000		
5	\$ <b>1,792,398</b>	\$ <b>2,744,086</b>	\$ <b>2,930,000</b>		<b>Total resources, except taxes to be levied</b>	\$ <b>3,140,000</b>	\$ -	\$ -
6	\$ 593,573	\$ 1,188,338	\$ 1,336,000	1000.4	Taxes	\$ 1,370,000		
7	\$ <b>2,385,971</b>	\$ <b>3,932,424</b>	\$ <b>4,266,000</b>		<b>TOTAL RESOURCES</b>	\$ <b>4,510,000</b>	\$ -	\$ -

## Revenue



# General Fund: Revenue

2024-2025 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 sources such as: grants income, account interest, address markers, conflagrations, donations, sale of surplus items, and fees charged for various services and classes provided.

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

**Anticipation Note/Investment:**

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

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

## CHART OF ACCOUNTS

### 1000.1. Beginning/Carryover Balance

### 1000.2. Miscellaneous income

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

### 1000.3. User Fees

- 1000.3.1. Cost Recovery
- 1000.3.2. Ambulance
- 1000.3.3. GEMT
- 1000.3.4. FireMed

### 1000.99. Anticipation Note/Investment

### 1000.4. Taxes

- 1000.4.1. Current Year Taxes
- 1000.4.2. Prior Year Taxes
- 1000.4.3. Tax Interest



# **SW Polk Fire District**

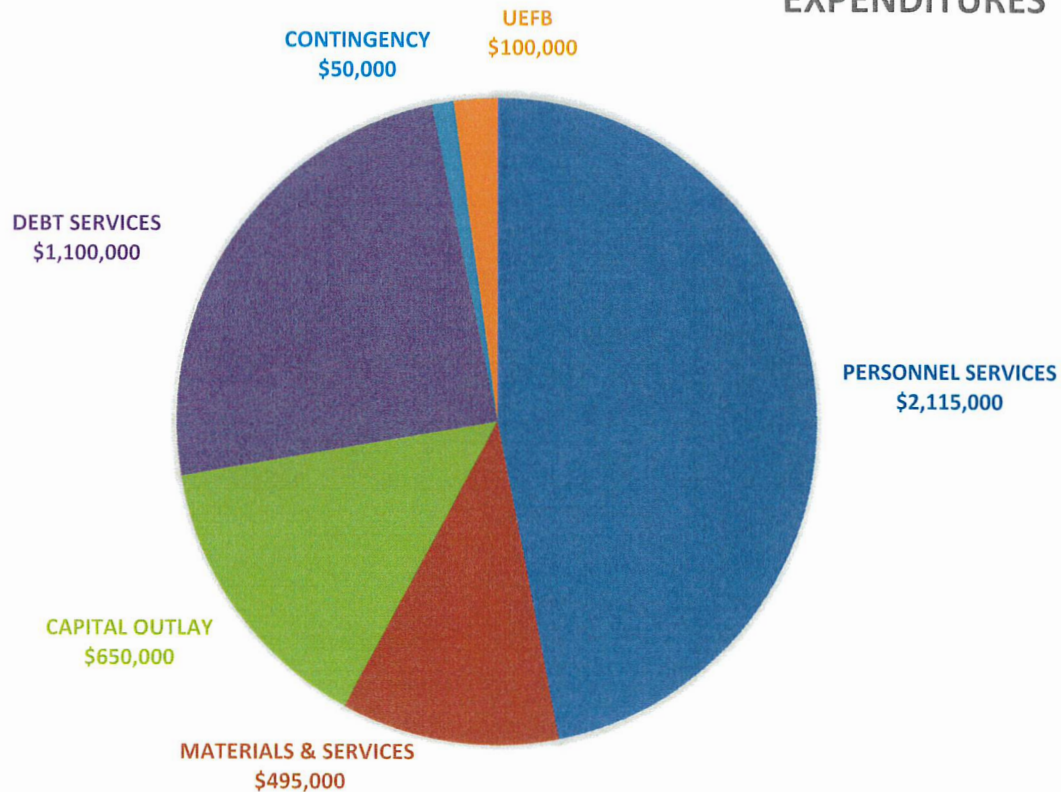
# **EXPENDITURE**

# General Fund: Expenditure

2024-2025 Fiscal Year

Historical Data			Adopted Budget This Year 2023-2024	REQUIREMENTS DESCRIPTION	Budget For Next Year 2024-2025		
Actual		Acct. #			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
Second Preceding Year 2021-2022	First Preceding Year 2022-2023						
				Personnel Services			
1	\$ 1,272,735	\$ 1,433,872	\$ 2,115,000	1001 TOTAL PERSONNEL SERVICES	\$ 2,115,000	\$ -	\$ -
				Materials and Services			
2	\$ 578,701	\$ 847,426	\$ 631,000	1002 TOTAL MATERIALS AND SERVICES	\$ 495,000	\$ -	\$ -
				Capital Outlay			
3	\$ -	\$ -	\$ 850,000	1003 TOTAL CAPITAL OUTLAY	\$ 650,000	\$ -	\$ -
				Interfund Transfers			
4	\$ 22,000	\$ 22,000	\$ -	1004 TOTAL INTERFUND TRANSFERS	\$ -		
				Debt Service			
5	\$ -	\$ 303,909	\$ 520,000	1005 TOTAL DEBT SERVICE	\$ 1,100,000	\$0	\$ -
6	\$ 1,873,436	\$ 2,607,207	\$ 4,116,000	TOTAL ALLOCATED	\$ 4,360,000	\$ -	\$ -
				Contingency			
7			\$ 50,000	1006 CONTINGENCY	\$ 50,000	\$ -	\$ -
8	\$ 512,535	\$ 1,325,217		Ending balance (prior years)			
9			\$ 100,000	1007 UEFB	\$ 100,000	\$ -	\$ -
10			\$ 150,000	TOTAL NOT ALLOCATED	\$ 150,000	\$ -	\$ -
11	\$ 2,385,971	\$ 3,932,424	\$ 4,266,000	TOTAL REQUIREMENTS	\$ 4,510,000	\$ -	\$ -

## EXPENDITURES



# General Fund: Expenditure

2024-2025 Fiscal Year

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## LINE-ITEM DESCRIPTIONS

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

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

## CHART OF ACCOUNTS

1001 - Personnel Services

1002 - Materials & Services

1003 - Capital Outlay

1004 - Transfers

1005 – Debt Service

1006 - Contingency

1007 - Unappropriated Ending Fund Balance



**SW Polk Fire District**

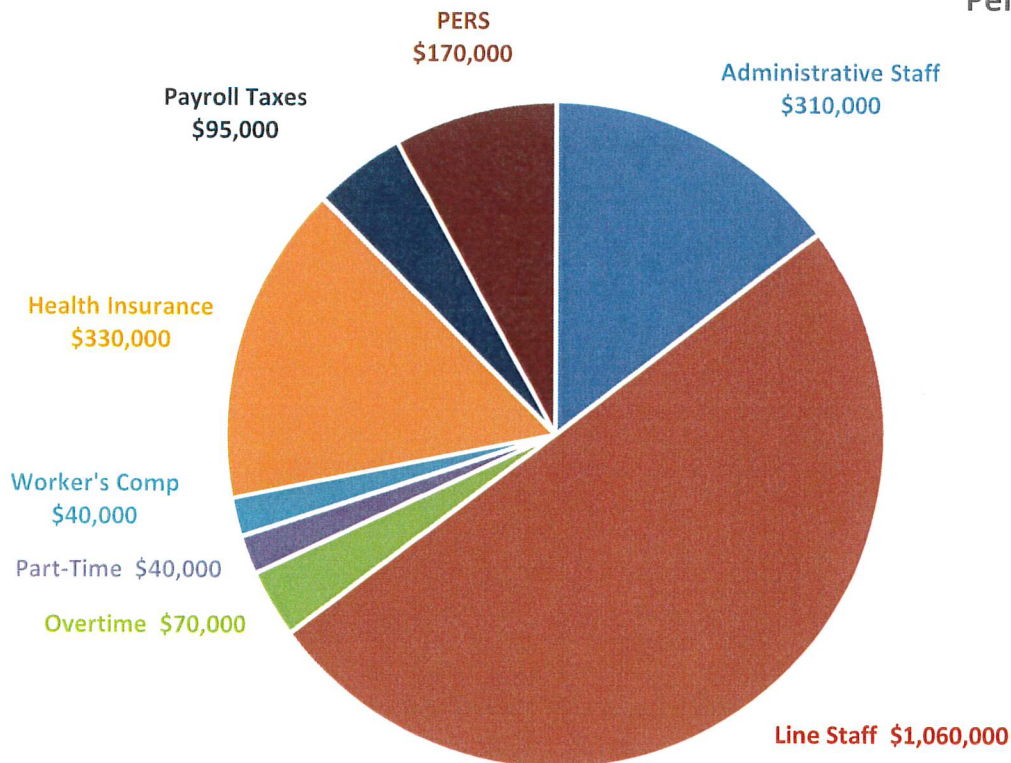
**PERSONNEL  
SERVICES**

# General Fund: Personnel Services

2024-2025 Fiscal Year

	Historical Data			REQUIREMENTS FOR: PERSONNEL SERVICES	Budget for Next Year 2024-2025		
	Actual		Adopted Budget This Year Year 2023-2024		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
	Second Preceding Year 2021-2022	First Preceding Year 2022-2023					
				Acct. #			
1	\$ 424,928	\$ 245,440	\$ 300,000	1001.1	Administrative Staff	\$ 310,000	
2	\$ 301,581	\$ 577,218	\$ 1,050,000	1001.2	Line Staff	\$ 1,060,000	
3	\$ 96,213	\$ 128,774	\$ 120,000	1001.3	Overtime	\$ 70,000	
4	\$ 600	\$ 4,917	\$ 10,000	1001.4	Part-Time	\$ 40,000	
5	\$ 604	\$ 30,124	\$ 35,000	1001.5	Worker's Comp	\$ 40,000	
6	\$ 177,122	\$ 171,609	\$ 340,000	1001.6	Health Insurance	\$ 330,000	
7	\$ 71,448	\$ 83,419	\$ 90,000	1001.7	Payroll Taxes	\$ 95,000	
8	\$ 200,239	\$ 192,371	\$ 170,000	1001.8	PERS	\$ 170,000	
9	<b>10</b>	<b>16</b>	<b>16.5</b>		<b>Total fulltime equivalent (FTE)</b>	<b>16.5</b>	
10	\$ 1,272,735	\$ 1,433,872	\$ 2,115,000		<b>TOTAL PERSONNEL SERVICES</b>	\$ 2,115,000	\$ - \$ -

## Personnel Services



# General Fund: Personnel Services

2024-2025 Fiscal Year

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## LINE-ITEM DESCRIPTIONS

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

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

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

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

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

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

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

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

## CHART OF ACCOUNTS

### 1001.1. Administrative Staff

### 1001.2. Line Staff

### 1001.3. Overtime

1001.3.1 Admin Staff

1001.3.2 Line Staff

### 1001.4. Part-Time

### 1001.5. Worker's Compensation

### 1001.6. Health Insurance

### 1001.7. Payroll Taxes

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

1001.7.2 Federal Payroll Taxes (Social Security/Medicare)

### 1001.8. PERS



**SW Polk Fire District**

**MATERIALS**

**&**

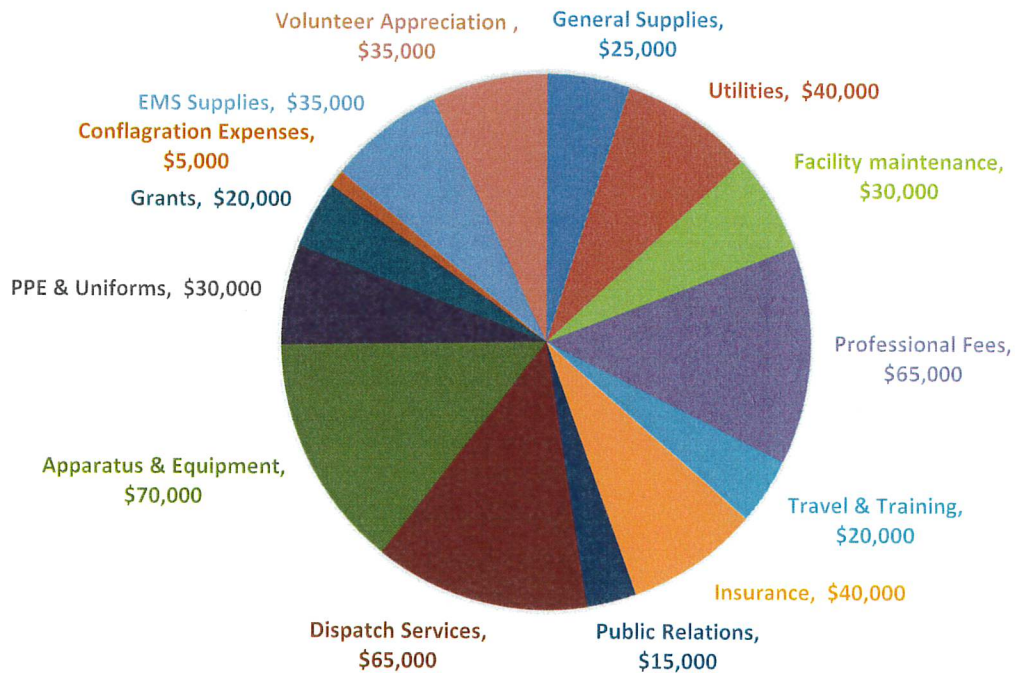
**SERVICES**

# General Fund: Materials & Services

2024-2025 Fiscal Year

Historical Data			REQUIREMENTS FOR: MATERIALS & SERVICES		Budget for Next Year 2024-2025			
Actual		Adopted Budget This Year Year 2023-2024			Acct. #	Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
Second Preceding Year 2021-22	First Preceding Year 2022-2023							
1	\$ 32,537	\$ 38,856	\$ 30,000	1002.1	General Supplies	\$ 25,000		
2	\$ 50,053	\$ 43,508	\$ 45,000	1002.2	Utilities	\$ 40,000		
3	\$ 41,030	\$ 34,372	\$ 35,000	1002.3	Facility maintenance	\$ 30,000		
4	\$ 57,338	\$ 117,298	\$ 75,000	1002.4	Professional Fees	\$ 65,000		
5	\$ 8,274	\$ 27,866	\$ 20,000	1002.5	Travel & Training	\$ 20,000		
6	\$ 29,228	\$ 29,056	\$ 38,000	1002.6	Insurance	\$ 40,000		
7	\$ 10,318	\$ 21,895	\$ 20,000	1002.7	Public Relations	\$ 15,000		
8	\$ 35,709	\$ 57,629	\$ 68,000	1002.8	Dispatch Services	\$ 65,000		
9	\$ 128,293	\$ 317,545	\$ 90,000	1002.9	Apparatus & Equipment	\$ 70,000		
10	\$ 2,896	\$ 10,686	\$ 30,000	1002.10	PPE & Uniforms	\$ 30,000		
11	\$ 32,954	\$ 52,751	\$ 100,000	1002.11	Grants	\$ 20,000		
12	\$ 90,331	\$ 70,864	\$ 5,000	1002.12	Conflagration Expenses	\$ 5,000		
13	\$ 50,175	\$ -	\$ -	1002.13	Contractual Services	\$ -		
14	\$ 9,565	\$ 25,100	\$ 35,000	1002.14	EMS Supplies	\$ 35,000		
14	\$ -	\$ -	\$ 40,000	1002.15	Volunteer Appreciation	\$ 35,000		
15	\$ 578,701	\$ 847,426	\$ 631,000		<b>MATERIALS &amp; SERVICES TOTAL</b>	\$ 495,000	\$ -	\$ -

## MATERIALS & SERVICES



# General Fund: Materials & Services

2024-2025 Fiscal Year

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## LINE-ITEM DESCRIPTIONS

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

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

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

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

**Travel & Training:** Travel expenses incurred with meetings, training, conferences, and seminars. This may include meals, hotels, and transportation. Fire & EMS training expenses, recertification fees, and attendance of conferences and seminars. 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. Another expense within this item is the fees related to operating on the Polk County radios.

**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

2024-2025 Fiscal Year

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## 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 and expenses associated with our FireMed program.

**Volunteer Appreciation:** Expenses associated with the accountable plan for recruitment and retention of our volunteer membership. This includes expenditures related to LOSAP, awards and awards banquet, and other volunteer related functions – events.

## CHART OF ACCOUNTS

1002.1. General Supplies	4.4. Billing Services
1.1. Consumable Response Supplies	4.5. Member Physicals, Testing and Vaccines
1.2. Office Supplies	4.6. Contracted Services
1.3. Janitorial Supplies	1002.5. Travel & Training
1.4. Awards/Incentives	5.1. Travel
1002.2. Utilities	5.2. Fire & EMS Training
2.1. Station 130	1002.6. Insurance (Property & Casualty)
2.1.1. Water/Sewer	1002.7. Public Relations
2.1.2. Phone/Internet/TV	7.1. Subscriptions, Advertising and Publishing
2.1.3. Natural Gas/Propane	7.2. Fire Prevention Supplies
2.1.4. Electricity	7.3. Community Outreach
2.1.5. Garbage	1002.8. Dispatch Services
2.2. Station 140	1002.9. Apparatus & Equipment Maintenance
2.2.1. Water/Sewer	9.1. Maintenance Supplies and Tools
2.2.2. Phone/Internet/TV	9.2. Apparatus Maintenance
2.2.3. Natural Gas/Propane	9.3. Equipment Maintenance
2.2.4. Electricity	9.4. Fuel & Oil
2.2.5. Garbage	9.5. Equipment Purchases
2.3. Station 150	1002.10. PPE & Uniforms
2.3.1. Water/Sewer	10.1. Uniforms
2.3.2. Phone/Internet/TV	10.2. Structural PPE
2.3.3. Natural Gas/Propane	10.3. Wildland PPE
2.3.4. Electricity	1002.11. Grants
2.3.5. Garbage	1002.12. Conflagration Expenses
1002.3. Facility Maintenance	1002.13. Contractual Agreement
3.1. Station 130	1002.14. EMS Supplies
3.2. Station 140	1002.15. Volunteer Appreciation
3.3. Station 150	
3.4. General Facilities	
1002.4. Professional Fees	
4.1. Auditors	
4.2. Attorney	
4.3. Elections	

# **SW Polk Fire District**

## **SPECIAL FUND: VOLUNTEER SPENDING AUTHORITY**

# Special Fund: Volunteer Spending Authority

2024-2025 Fiscal Year

Historical Data			DESCRIPTION OF RESOURCES AND REQUIREMENTS		Budget for Next Year 2024-2025		
Actual		Adopted Budget This Year Year 2023-2024			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body
Second Preceding Year 2021-2022	First Preceding Year 2022-2023						
			Acct. #	<b>RESOURCES</b>			
1	\$ 32,511	\$ 48,141	\$ -	5000.1 Beginning/Carryover Balance	\$ -		
2	\$ 22,000	\$ 22,000	\$ -	5000.2 Transfer from General Fund	\$ -		
3	\$ 13,511	\$ 11,631	\$ -	5000.3 Miscellaneous Income	\$ -		
4	\$ 68,022	\$ 81,772	\$ -	<b>TOTAL RESOURCES</b>	\$ -	\$ -	\$ -
				<b>REQUIREMENTS</b>			
5	\$ 19,881	\$ 56,786	\$ -	5000.4 Appreciation Program	\$ -		
6			\$ -	<b>Total Requirements</b>	\$ -	\$ -	\$ -
7	\$ 48,141	\$ 24,986		Ending balance (prior years)			
8	\$ 68,022	\$ 81,772	\$ -	<b>TOTAL REQUIREMENTS</b>	\$ -	\$ -	\$ -

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

## CHART OF ACCOUNTS

### Resources

- 5000.1. Beginning/Carryover Balance
- 5000.2. Transfer from General Fund
- 5000.3. Miscellaneous Income

### Requirements

- 5000.4. Appreciation Program

Note: This special fund was previously used to provide a unique financial accounting process for the volunteer membership. In FY 2023 this fund was closed, and the financial accounting was moved to a line item within the general fund. This fund is included in the budget for historical data.



# **SW Polk Fire District**

**CAPITAL PROJECT**

**FUND:**

**GENERAL**

**OBLIGATION**

**BOND**

# Capital Projects Fund: General Obligation Bond

2024-2025 Fiscal Year

Historical Data				Budget for Next Year 2024-2025				
Actual		Adopted Budget This Year Year 2023-2024	DESCRIPTION OF RESOURCES AND REQUIREMENTS	Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
Second Preceding Year 2021-2022	First Preceding Year 2022-2023							
			Acct. #	RESOURCES				
1	\$ 290,854		2000.1	Beginning/Carryover Balance	\$ -			
2	\$ 400	\$ -	2000.2	Interest	\$ -			
3	\$ -	\$ -	2000.3	Taxes				
4	\$ 291,254	\$ -		<b>TOTAL RESOURCES</b>	\$ -	\$ -	\$ -	
				REQUIREMENTS				
5	\$ -	\$ -		Cost of Bond Issuance	\$ -			
6	\$ -	\$ -	2000.4	Firefighting & Safety Equipment	\$ -			
7		\$ -	2000.5	Apparatus Replacement	\$ -			
8	\$ 291,254	\$ -	2000.6	Facilities	\$ -			
9		\$ -		Ending balance (prior years)				
10		\$ -		UEFB	\$ -			
11	\$ 291,254	\$ -		<b>TOTAL REQUIREMENTS</b>	\$ -	\$ -	\$ -	

## LINE-ITEM DESCRIPTIONS

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

**Apparatus Replacement:** Replacement of apparatus.

**Facilities:** Replacement or major repairs of facilities.

## CHART OF ACCOUNTS

### Resources

2000.1. Beginning/Carryover Balance

2000.2. Interest

2000.3. Taxes

### Requirements

2000.4. Fire Fighting & Safety Equipment

2000.5. Apparatus Replacement

2000.6. Facilities

Note: 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.

# **SW Polk Fire District**

**DEBT SERVICES FUND:**

**GENERAL**

**OBLIGATION**

**BOND**



# Debt Services Fund: General Obligation Bond

2024-2025 Fiscal Year

Historical Data			DESCRIPTION OF RESOURCES AND REQUIREMENTS		Budget for Next Year 2024-2025			
Actual		Adopted Budget This Year Year 2023-2024			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
Second Preceding Year 2021-2022	First Preceding Year 2022-2023		Acct. #	Resources				
1	\$ 293,409	\$ 258,320	\$ 290,000	3000.1	Beginning/Carryover Balance	\$ 300,000		
2	\$ 524	\$ 9,287	\$ 1,000	3000.2	Interest	\$ 1,000		
3	\$ 386,387	\$ 434,189	\$ 475,000	3000.3	Taxes	\$ 480,000		
4	\$ 680,320	\$ 701,796	\$ 766,000		<b>TOTAL RESOURCES</b>	\$ 781,000	\$ -	\$ -
					<b>Requirements</b>			
					<b>Bond Principal Payments</b>			
					Bond Issue	Budgeted Payment Date		
5	\$ 240,000	\$ 259,993	\$ 285,000	3000.4	Series 2017	December 15, 2023	\$ 310,000	
6	\$ 240,000	\$ 259,993	\$ 285,000		<b>Total Principal</b>		\$ 310,000	\$ -
					<b>Bond Interest Payments</b>			
					Bond Issue	Budgeted Payment Date		
7	\$ -	\$ -	\$ 84,000	3000.5	Series 2017	December 15, 2023	\$ 78,000	
8	\$ -	\$ -	\$ 78,000	3000.5	Series 2017	June 15, 2024	\$ 73,000	
9	\$ 182,000	\$ 171,970	\$ 162,000		<b>Total Interest</b>		\$ 151,000	\$ -
10	\$ 258,320	\$ 269,833			Ending balance (prior years)			
11			\$ 319,000		<b>UEFB</b>		\$ 320,000	
12	\$ 680,320	\$ 701,796	\$ 766,000		<b>TOTAL REQUIREMENTS</b>		\$ 781,000	\$ -

## 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