

SW Polk Fire District



Annual Budget

2026-2027

Table of Contents

2026-2027 Fiscal Year Annual Budget

- Mission Statement0**
- Budget Calendar.....1**
- Budget Committee List2**
- Budget Message.....3-5**
- Goals and Objectives.....6**

- Property Tax Worksheet**
 - Permanent Tax Rate7
 - Levy Tax Rate8

- General Fund**
 - Revenue (LB-20).....9
 - Line-Item Descriptions10
 - Chart of Accounts10
 - Expenditure (LB-30)11
 - Line-Item Descriptions12
 - Chart of Accounts12
 - Personnel Services (LB-31).....13
 - Line-Item Descriptions14
 - Chart of Accounts14
 - Materials & Services (LB-31)15
 - Line-Item Descriptions16
 - Chart of Accounts17

- Debt Services Fund**
 - General Obligation Bond (LB-35)18

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

2026-2027 Fiscal Year

1. **Prepare Proposed Budget** March - April
2. **Appoint Budget Committee Members** - (If needed) April 9
3. **Publish 1st Notice of Budget Committee Meeting** - (Polk IO) April 29
 - 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 7
 - Budget message and budget document are presented.
 - The committee passes a motion recommending the budget and approving an amount or rate of total ad valorem property taxes to be certified.
5. **2nd Budget Committee Meeting** - (Salt Creek Station @ 6:00 PM, if needed) May 21
6. **Publish Notice of Budget Hearing** - (5 - 30 days prior in the Polk IO) June 3
 - Publish "Notice of Budget Hearing and Financial Summary"
7. **Hold Budget Hearing** - (Salt Creek Station @ 6:15 PM) June 11
 - 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

2026-2027 Fiscal Year

BOARD MEMBERS (4-Year Term)



Jake Rosenbalm, Position 1

Term Expires: July 2029



Frank Pender, Jr., Position 2

Term Expires: July 2027



Bob Davis, Position 4

Term Expires: July 2027



NO IMAGE
AVAILABLE

Brad Weaver, Position 5

Term Expires: July 2029



Tom Gilson, Position 3

Term Expires: July 2029

BUDGET COMMITTEE (3-Year Term)

Jeff Classen

Term Expires: July 2026

Todd Pendley

Term Expires: July 2026

Tom VanWell

Term Expires: July 2027

Keith Moore

Term Expires: July 2027

Amy Pendley

Term Expires: July 2026

Budget Message

2026-2027 Fiscal Year

BUDGET OVERVIEW

The Fiscal Year 2026–2027 Budget continues SW Polk Fire District’s commitment to providing reliable, efficient, and sustainable fire protection, emergency medical services, rescue response, and community risk reduction programs to the citizens we serve.

The District’s budget is built upon the mission, vision, and values established by the Board of Directors and reflects continued emphasis on:

- Fiscal responsibility
- Operational readiness
- Employee safety and training
- Service sustainability
- Protection of taxpayer investment

The 2026–2027 budget maintains two active funds:

- General Fund
- General Obligation Bond – Debt Service Fund

FINANCIAL POLICY AND STRATEGIC DIRECTION

The District continues transitioning from a period of rapid service expansion into a phase focused on long-term stability and efficiency.

Since initiating ambulance transport services in November 2021 and receiving Ambulance Service Area assignment in 2024, SW Polk Fire District has successfully integrated EMS transport into daily operations. Fiscal Year 2026–2027 represents continued maturation of this program as revenues and operational efficiencies stabilize.

The Board of Directors and administration remain committed to controlling expenditure while maintaining service levels expected by our community.

Key financial strategies include:

- Maintaining sustainable staffing levels aligned with community demand
- Reducing long-term operating liabilities where possible
- Maximizing grant funding opportunities
- Managing debt responsibly
- Limiting growth in ongoing operational expenses

District administration continues to aggressively pursue grant opportunities, averaging 15–20 grant applications annually, resulting in significant capital and operational support over recent years. Grant funding remains an important component in offsetting costs otherwise borne by taxpayers.

ORGANIZATIONAL EFFICIENCY AND COST SAVINGS

The District has taken deliberate steps to reduce costs without reducing direct emergency services:

- The Deputy Chief position has been vacated, generating ongoing savings while maintaining operational effectiveness through redistribution of administrative duties.
- Strategic use of PERS work-back employment provides experienced leadership at significantly reduced retirement system cost compared to traditional employment models.
- Administrative and operational efficiencies continue to be evaluated to ensure taxpayer resources remain focused on frontline emergency response.

These decisions demonstrate the District's commitment to responsible stewardship during a period of financial uncertainty affecting fire and EMS agencies statewide.

GENERAL FUND

Personnel Services

Personnel services remain the District's largest investment, reflecting the labor-intensive nature of emergency response services.

The 2026–2027 budget supports:

- Seven line-personnel
- Training and safety leadership functions
- Core administrative operations

Staffing levels reflect the recent levy “no” vote and are designed to maintain safe response capability, ambulance transport reliability, and firefighter wellness while remaining fiscally sustainable for the district and its taxpayers.

The District continues to evaluate staffing models to balance service expectations with available revenues.

Materials & Services

Materials and Services expenditures continue normalizing following several years of startup costs associated with ambulance transport implementation, apparatus improvements, and facility upgrades.

For FY 2026–2027:

- One-time startup expenses have largely been concluded.
- Operational purchasing returns to predictable replacement and maintenance cycles.
- Emphasis remains on preventative maintenance, equipment reliability, and responder safety.

The District anticipates stable operating costs moving forward, barring unforeseen emergency demands or inflationary pressures.

Capital Outlay

Capital planning remains focused on long-term sustainability of facilities, apparatus, and equipment.

Projects may include:

- Facility preservation and infrastructure improvements
- Apparatus lifecycle planning
- Equipment replacement supported through grant funding when available

Capital projects funded through awarded grants will be incorporated using supplemental budget processes consistent with Oregon budget law.

GENERAL OBLIGATION BOND – DEBT SERVICE FUND

The Debt Service Fund continues administration of payments associated with the District’s voter-approved General Obligation Bond.

The District remains ahead of scheduled debt service obligations due to prior levy collections creating a carryforward balance. Administration and the Board will continue evaluating options for prudent financial management, including potential early payment opportunities when fiscally advantageous.

LOOKING FORWARD

SW Polk Fire District enters Fiscal Year 2026–2027 focused on stability, accountability, and community service excellence.

Key priorities moving forward include:

- Maintaining reliable fire and EMS response coverage
- Supporting employee recruitment, retention, and training
- Pursuing improvements to the District’s Insurance Services Office (ISO) rating to benefit community insurance costs
- Continuing strong financial oversight during uncertain economic conditions
- Preserving taxpayer trust through transparent budgeting and responsible decision-making

The District recognizes that community support, including voter-approved funding measures, directly impacts the ability to sustain staffing and emergency service delivery levels. The Board of Directors and administration remain committed to ensuring every tax dollar is used effectively to protect life, property, and the quality of life within the SW Polk Fire District.

Goals and Objectives

2026-2027 Fiscal Year

1. Deliver high-quality service to the community through exceptional Fire and EMS operations.
 - a. Continue to enhance service capabilities.
 - i. Strategically allocate resources to reduce incident response times.
 - ii. Expand training programs to strengthen operational effectiveness.
 - b. Strengthen Basic Life Support (BLS) and Advanced Life Support (ALS) services.
 - i. Implement ongoing improvements to ambulance services.
 - ii. Pursue additional Ambulance Service Area (ASA) opportunities.
 - iii. Further develop and expand the FireMed Program.
 - c. Increase volunteer staffing levels.
 - i. Recruit, train, and retain a strong and sustainable volunteer human resources.
 - ii. Expand volunteer engagement through continued development of Fire Corps.
2. Improve the Insurance Services Office (ISO) rating across the district.
 - a. Enhance training programs and upgrade training facilities.
 - b. Strengthen water supply capabilities through the addition of dry hydrants.
3. Enhance financial stability.
 - a. Optimize fee-for-service billing and collection processes.
 - b. Continue pursuing grants and alternative funding sources.
4. Strengthen partnerships and interagency relationships.
 - a. Collaborate with Fire and EMS partners.
 - b. Build and maintain strong relationships with county and state agencies.
5. Expand public relations and community outreach efforts.
 - a. Advance the Community Risk Reduction (CRR) program.
 - b. Enhance public education initiatives.
 - c. Develop and maintain a professional and engaging social media presence.

Property Tax Worksheet

2026-2027 Fiscal Year

Permanent Tax Rate

1. Permanent Rate Limit	\$0.8612 / \$1000	
2. Est. Assessed Value		\$839,946,739.29
3. Tax rate (per dollar)	X	<u>0.0008612</u>
4. Amount the Rate would raise		\$723,362.13
5. Estimate Measure 5 loss (compression)	-	\$0.00
6. <i>Tax to be billed</i>	=	<u>\$723,362.13</u>
7. Average Collection Factor	X	0.95
8. Taxes Estimated to be Received	=	<u>\$687,194.03</u>
9. Loss due to discount & uncollectable (Line 6 minus Line 8)	=	\$36,168.11

Property Tax Worksheet

2026-2027 Fiscal Year

Levy Tax Rate

1. Permanent Rate Limit	\$0.8100 / \$1000	
2. Est. Assessed Value		\$839,946,739.29
3. Tax rate (per dollar)	X	<u>0.0008100</u>
4. Amount the Rate would raise		\$680,356.86
5. Estimate Measure 5 loss (compression)	-	\$0.00
6. Tax to be billed	=	<u>\$680,356.86</u>
7. Average Collection Factor	X	0.95
8. Taxes Estimated to be Received	=	<u>\$646,339.02</u>
9. Loss due to discount & uncollectable (Line 6 minus Line 8)	=	\$34,017.84

SW Polk Fire District

REVENUE

General Fund: Revenue

2026-2027 Fiscal Year

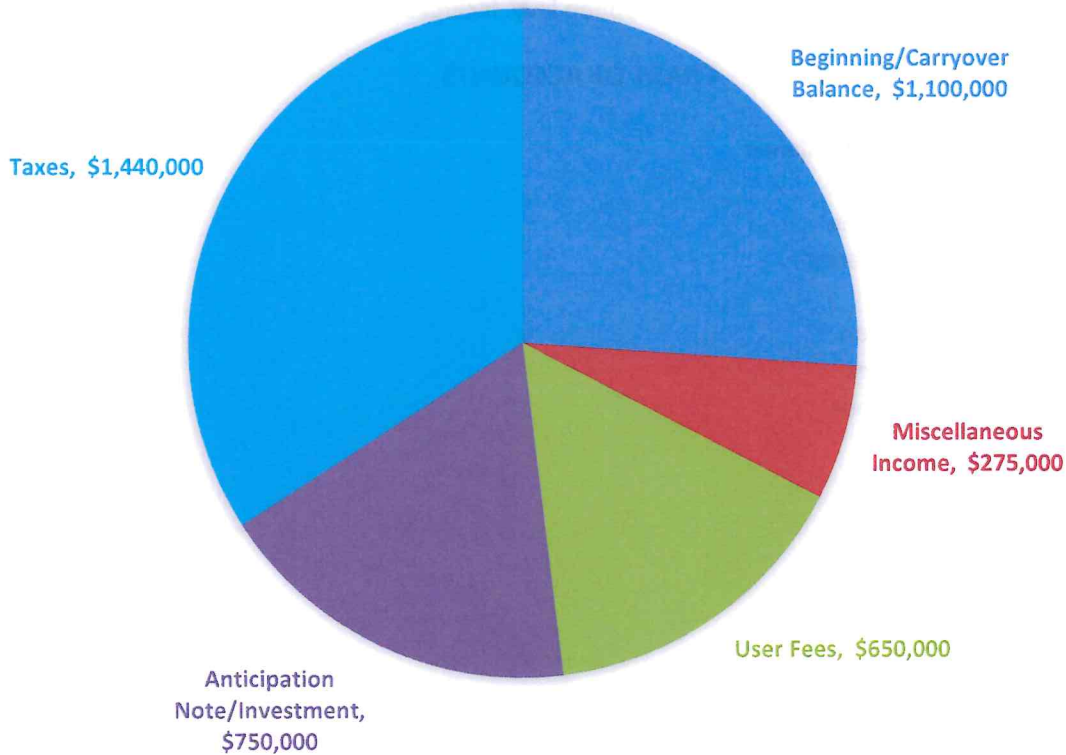
FORM
LB-20

RESOURCES GENERAL FUND

SW Polk Fire District

Historical Data				Budget for Next Year 2026-2027					
Actual			Adopted Budget This Year Year 2025-2026	RESOURCE DESCRIPTION		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
Second Preceding Year 2023-2024	First Preceding Year 2024-2025								
			Acct. #						
1	\$ 1,350,203	\$ 1,132,750	\$ 1,080,000	1000.1	Beginning/Carryover Balance		\$ 1,100,000	\$ 1,100,000	\$ 1,100,000
2	\$ 422,620	\$ 789,946	\$ 542,000	1000.2	Miscellaneous Income		\$ 275,000	\$ 275,000	\$ 275,000
3	\$ 409,032	\$ 640,837	\$ 765,000	1000.3	User Fees		\$ 650,000	\$ 650,000	\$ 650,000
4	\$ 1,000,000	\$ 1,400,000	\$ 1,750,000	1000.99	Anticipation Note/Investment		\$ 750,000	\$ 750,000	\$ 750,000
5	\$ 3,181,855	\$ 3,963,533	\$ 4,137,000	Total resources, except taxes to be levied		\$ 2,775,000	\$ 2,775,000	\$ 2,775,000	
6	\$ 1,224,259	\$ 1,282,261	\$ 1,400,000	1000.4	Taxes		\$ 1,440,000	\$ 1,440,000	\$ 1,440,000
7	\$ 4,406,114	\$ 5,245,794	\$ 5,537,000	TOTAL RESOURCES		\$ 4,215,000	\$ 4,215,000	\$ 4,215,000	

REVENUE



General Fund: Revenue

2026-2027 Fiscal Year

LINE-ITEM DESCRIPTIONS

Beginning/Carryover Balance: This is an estimate of the money we expect to carry over from the previous fiscal year.

Misc. Income: This includes income generated from miscellaneous sources such as grants income, account interest, address markers, conflagrations, donations, sale of surplus items, and fees charged for various services and classes provided.

User Fees: This is the money SW Polk charges for 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

2026-2027 Fiscal Year

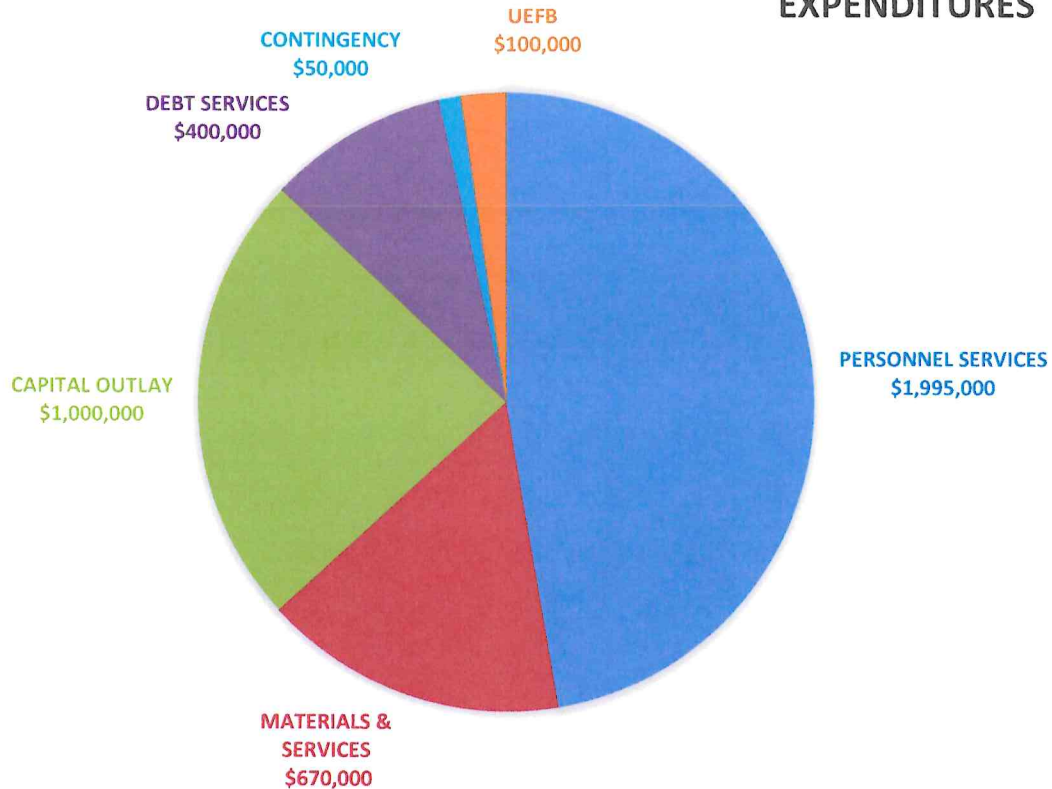
FORM
LB-30

REQUIREMENTS SUMMARY GENERAL FUND

SW Polk Fire District

Historical Data			Adopted Budget This Year 2025-2026	Acct. #	REQUIREMENTS DESCRIPTION	Budget For Next Year 2026-2027		
Actual		Proposed By Budget Officer				Approved By Budget Committee	Adopted By Governing Body	
Second Preceding Year 2023-2024	First Preceding Year 2024-2025							
					Personnel Services			
1	\$ 1,934,908	\$ 2,358,405	\$ 2,405,000	1001	TOTAL PERSONNEL SERVICES	\$ 1,995,000	\$ 1,995,000	\$ 1,995,000
					Materials and Services			
2	\$ 537,025	\$ 901,514	\$ 832,000	1002	TOTAL MATERIALS AND SERVICES	\$ 670,000	\$ 670,000	\$ 670,000
					Capital Outlay			
3	\$ 123,827	\$ 85,631	\$ 600,000	1003	TOTAL CAPITAL OUTLAY	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000
					Interfund Transfers			
4	\$ 24,985	\$ -	\$ -	1004	TOTAL INTERFUND TRANSFERS	\$ -	\$ -	
					Debt Service			
5	\$ 652,619	\$ 1,168,513	\$ 1,550,000	1005	TOTAL DEBT SERVICE	\$ 400,000	\$ 400,000	\$ 400,000
6	\$ 3,273,364	\$ 4,514,063	\$ 5,387,000		TOTAL ALLOCATED	\$ 4,065,000	\$ 4,065,000	
					Contingency			
7			\$ 50,000	1006	CONTINGENCY	\$ 50,000	\$ 50,000	\$ 50,000
8	\$ 1,132,750	\$ 731,731			Ending balance (prior years)			
9			\$ 100,000	1007	UEFB	\$ 100,000	\$ 100,000	\$ 100,000
10			\$ 150,000		TOTAL NOT ALLOCATED	\$ 150,000	\$ 150,000	\$ 150,000
11	\$ 4,406,114	\$ 5,245,794	\$ 5,537,000		TOTAL REQUIREMENTS	\$ 4,215,000	\$ 4,215,000	\$ 4,215,000

EXPENDITURES



General Fund: Expenditure

2026-2027 Fiscal Year

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

2026-2027 Fiscal Year

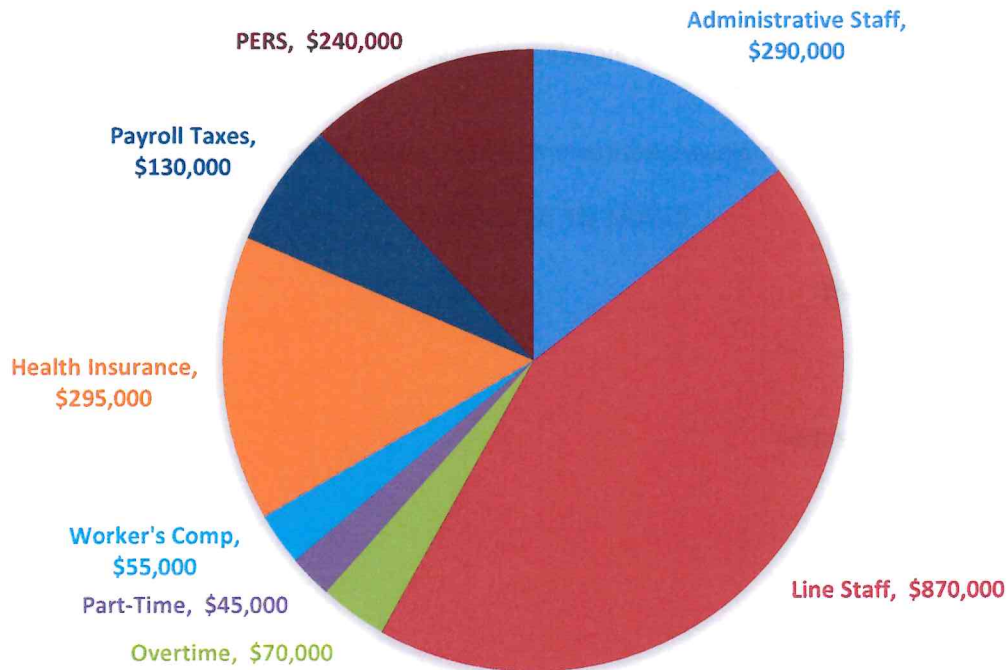
FORM
LB-31

DETAILED REQUIREMENTS GENERAL FUND: PERSONNEL SERVICES

SW Polk Fire District

	Historical Data			REQUIREMENTS FOR: PERSONNEL SERVICES	Budget for Next Year 2026-2027			
	Actual		Adopted Budget This Year Year 2025-2026		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2023-2024	First Preceding Year 2024-2025						
				Acct. #				
1	\$ 257,372	\$ 275,412	\$ 310,000	1001.1	Administrative Staff	\$ 290,000	\$ 290,000	\$ 290,000
2	\$ 903,581	\$ 913,163	\$ 1,240,000	1001.2	Line Staff	\$ 870,000	\$ 870,000	\$ 870,000
3	\$ 182,742	\$ 311,327	\$ 95,000	1001.3	Overtime	\$ 70,000	\$ 70,000	\$ 70,000
4	\$ 4,010	\$ 144,937	\$ 95,000	1001.4	Part-Time	\$ 45,000	\$ 45,000	\$ 45,000
5	\$ 43,263	\$ 43,014	\$ 40,000	1001.5	Worker's Comp	\$ 55,000	\$ 55,000	\$ 55,000
6	\$ 243,313	\$ 273,353	\$ 345,000	1001.6	Health Insurance	\$ 295,000	\$ 295,000	\$ 295,000
7	\$ 110,082	\$ 132,982	\$ 100,000	1001.7	Payroll Taxes	\$ 130,000	\$ 130,000	\$ 130,000
8	\$ 190,545	\$ 264,217	\$ 180,000	1001.8	PERS	\$ 240,000	\$ 240,000	\$ 240,000
9	16.5	16.5	16.5		Total fulltime equivalent (FTE)	10.5	10.5	10.5
10	\$ 1,934,908	\$ 2,358,405	\$ 2,405,000		TOTAL PERSONNEL SERVICES	\$ 1,995,000	\$ 1,995,000	\$ 1,995,000

PERSONNEL SERVICES



General Fund: Personnel Services

2026-2027 Fiscal Year

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 operational staffing for daily maintenance, facility upkeep, and 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 funds, 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

1001.4. Part-Time

1001.5. Worker's Compensation

1001.6. Health Insurance

1001.7. Payroll Taxes

1001.8. PERS

SW Polk Fire District

**MATERIALS
&
SERVICES**

General Fund: Materials & Services

2026-2027 Fiscal Year

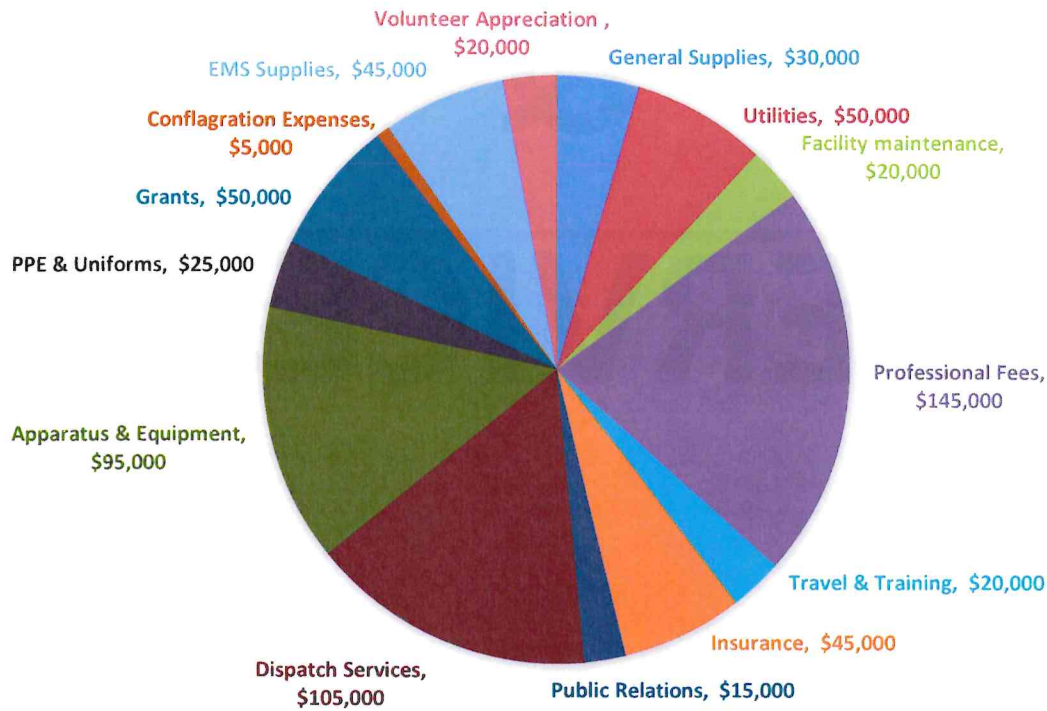
FORM
LB-31

DETAILED REQUIREMENTS GENERAL FUND: MATERIALS & SERVICES

SW Polk Fire District

Historical Data			REQUIREMENTS FOR: MATERIALS & SERVICES		Budget for Next Year 2026-2027			
Actual		Adopted Budget This Year Year 2025-2026			Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
Second Preceding Year 2023-2024	First Preceding Year 2024-2025							
			Acct. #					
1	\$ 22,679	\$ 32,902	\$ 25,000	1002.1	General Supplies	\$ 30,000	\$ 30,000	\$ 30,000
2	\$ 37,867	\$ 47,279	\$ 45,000	1002.2	Utilities	\$ 50,000	\$ 50,000	\$ 50,000
3	\$ 17,217	\$ 9,083	\$ 25,000	1002.3	Facility maintenance	\$ 20,000	\$ 20,000	\$ 20,000
4	\$ 99,621	\$ 192,406	\$ 124,000	1002.4	Professional Fees	\$ 145,000	\$ 145,000	\$ 145,000
5	\$ 11,444	\$ 5,853	\$ 20,000	1002.5	Travel & Training	\$ 20,000	\$ 20,000	\$ 20,000
6	\$ 35,763	\$ 33,272	\$ 40,000	1002.6	Insurance	\$ 45,000	\$ 45,000	\$ 45,000
7	\$ 8,246	\$ 11,905	\$ 15,000	1002.7	Public Relations	\$ 15,000	\$ 15,000	\$ 15,000
8	\$ 56,952	\$ 60,596	\$ 70,000	1002.8	Dispatch Services	\$ 105,000	\$ 105,000	\$ 105,000
9	\$ 127,292	\$ 92,828	\$ 105,000	1002.9	Apparatus & Equipment	\$ 95,000	\$ 95,000	\$ 95,000
10	\$ 29,030	\$ 6,290	\$ 20,000	1002.10	PPE & Uniforms	\$ 25,000	\$ 25,000	\$ 25,000
11	\$ 26,611	\$ 351,563	\$ 273,000	1002.11	Grants	\$ 50,000	\$ 50,000	\$ 50,000
12	\$ 7,884	\$ 9,259	\$ 5,000	1002.12	Conflagration Expenses	\$ 5,000	\$ 5,000	\$ 5,000
13	\$ 33,393	\$ 31,497	\$ 35,000	1002.14	EMS Supplies	\$ 45,000	\$ 45,000	\$ 45,000
14	\$ 23,026	\$ 16,781	\$ 30,000	1002.15	Volunteer Appreciation	\$ 20,000	\$ 20,000	\$ 20,000
15	\$ 537,025	\$ 901,514	\$ 832,000		MATERIALS & SERVICES TOTAL	\$ 670,000	\$ 670,000	\$ 670,000

MATERIALS & SERVICES



General Fund: Materials & Services

2026-2027 Fiscal Year

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 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 of health/fitness and employee assistance programs. Advertising and publishing notices and public education. Fees associated with contracted services like Active 911, CrewSense, GNSA, 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 Polk County radios.

Apparatus & Equipment: Supplies and tools for maintenance of all equipment and services by vendor(s). Apparatus maintenance includes fuel, oil, consumables, and 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

2026-2027 Fiscal Year

LINE-ITEM DESCRIPTIONS CONT.

Personal Protective Equipment (PPE) & Uniforms: Garments & equipment issued to protect our personnel working under emergency conditions in structural/wildland fire and EMS. Uniforms for all personnel.

Grants: This includes grant expenditures for grants that we receive annually. Other grant dollars can be added here through supplemental budgets as awarded throughout the budget year.

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

Contractual Services: This line item is no longer being used.

EMS Supplies: Consumable medical supplies for EMS operations 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

DEBT SERVICES FUND:

GENERAL

OBLIGATION

BOND

Debt Services Fund: General Obligation Bond

2026-2027 Fiscal Year

FORM
LB-35

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

SW Polk Fire District

Historical Data			DESCRIPTION OF RESOURCES AND REQUIREMENTS	Budget for Next Year 2026-2027					
Actual		Adopted Budget This Year Year 2025-2026		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body			
Second Preceding Year 2023-2024	First Preceding Year 2024-2025								
			Acct. #	Resources					
1	\$ 269,833	\$ 301,700	\$ 330,000	3000.1	Beginning/Carryover Balance	\$ 350,000	\$ 350,000	\$ 350,000	
2	\$ 16,084	\$ 18,233	\$ 1,000	3000.2	Interest	\$ 2,000	\$ 2,000	\$ 2,000	
3	\$ 461,178	\$ 496,422	\$ 495,000	3000.3	Taxes	\$ 495,000	\$ 495,000	\$ 495,000	
4	\$ 747,095	\$ 816,355	\$ 826,000		TOTAL RESOURCES	\$ 847,000	\$ 847,000	\$ 847,000	
					Requirements				
					Bond Principal Payments				
					Bond Issue	Budgeted Payment Date			
5	\$ 284,725	\$ 310,000	\$ 340,000	3001.4	Series 2018	December 15, 2026	\$ 365,000	\$ 365,000	\$ 365,000
6	\$ 284,725	\$ 310,000	\$ 340,000		Total Principal		\$ 365,000	\$ 365,000	\$ 365,000
					Bond Interest Payments				
					Bond Issue	Budgeted Payment Date			
7	\$ -	\$ -	\$ 73,000	3001.5	Series 2018	December 15, 2026	\$ 65,000	\$ 65,000	\$ 65,000
8	\$ -	\$ -	\$ 65,000	3001.5	Series 2018	June 15, 2027	\$ 60,000	\$ 60,000	\$ 60,000
9	\$ 160,670	\$ 148,726	\$ 138,000		Total Interest		\$ 125,000	\$ 125,000	\$ 125,000
10	\$ 301,700	\$ 357,629			Ending balance (prior years)				
11			\$ 348,000		UEFB		\$ 357,000	\$ 357,000	\$ 357,000
12	\$ 747,095	\$ 816,355	\$ 826,000		TOTAL REQUIREMENTS		\$ 847,000	\$ 847,000	\$ 847,000

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

3001.4 Bond Principal

3001.5 Bond Interest