

**FORM
LB-11**

This fund is authorized and established by resolution / ordinance number 2004-1 on (2/18/04) for the following specified purpose: Equipment & Vehicle Replacement

**RESERVE FUND
RESOURCES AND REQUIREMENTS
Lowell Rural Fire Protection District
Equipment Reserve Fund**

Year this reserve fund will be reviewed to be continued or abolished Date can not be more than 10 years after establishment.
Review Year: 2013 -2023

	Historical Data			DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2023-24			
	Actual		Adopted Budget This Year 2022-23		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2020-21	First Preceding Year 2021-22						
				RESOURCES				
1	186651	111651	136651	1. Cash on hand* (cash basis) or	121651	121651	0	1
2				2. Working Capital (accrual basis)				2
3				3. Previously levied taxes estimated to be received				3
4	0	0	0	4. Interest	0	0	0	4
5	454631	25000	0	5. Transferred IN, from other funds	0	0	0	23
6				6 Loan Proceeds				6
7				7				7
8				8				8
9	641282	136651	136651	9. Total Resources, except taxes to be levied	121651	121651	0	9
10				10. Taxes estimated to be received				10
11	0	0		11. Taxes collected in year levied				11
12	641282	136651	136651	12. TOTAL RESOURCES	121651	121651	0	12
				REQUIREMENTS				
1	429631		0	13 Debt Service				1
2			0	14 Tender Principal				2
3			0	15 Tender Interest				3
4			0	16 Loan Proceeds				4
5			15000	Transfer Out	45000	121651		5
6			0	18				6
7	429631	0	15000	19 Total	45000	121651	0	7
8				20				8
				21 Capital Outlay				
11			0	22 Station 2 Property				11
12	100000	0	0	23 Apparatus	0	0	0	12
13			0	24 Rescue Tools				13
	0		0	25 Staff Vehicle				
14	111651	136651	0	26 Total	0	0	0	14
15	187067	187067	136651	27 Ending balance (prior years)				15
16	181052	136651	121651	28 RESERVED FOR FUTURE EXPENDITURE	121651	0	0	16
17	111651	136651	136651	29 TOTAL REQUIREMENTS	76651	0	0	17

*The balance of cash, cash equivalents and investments in the fund at the beginning of the budget year

**RESOURCES
GENERAL FUND**

(Fund)

LOWELL RURAL FIRE PROTECTION DISTRICT

(Name of Municipal Corporation)

	Historical Data			RESOURCE DESCRIPTION	Budget for Next Year 2023-2024			
	Actual		Adopted Budget This Year Year 2022-23		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2020-21	Preceding Year 2021-22						
1	229781	150,757	70,000	1 Available cash on hand* (cash basis) or	118,000	0	0	1
2				2 Net working capital (accrual basis)				2
3	0	8000	0	3 Previously levied taxes estimated to be received	0	0	0	3
4	2087	7500	2000	4 Interest	2,000	0	0	4
5				5 Transferred IN, from other funds	121651			5
6				6 OTHER RESOURCES				6
7	22853	4000	4000	7 Misc. receipts	4,000	0	0	7
8				8 Grants				8
9				9 Capital Related Debt				9
10				10				10
11				11				11
12				12				12
13				13				13
14				14				14
15				15				15
16				16				16
17				17				17
18				18				18
19				19				19
20				20				20
21				21				21
22				22				22
23				23				23
24				24				24
25				25				25
26				26				26
27				27				27
28				28				28
29	254721	170256.6	76000	29 Total resources, except taxes to be levied	245,651	0	0	29
30			531000	30 Taxes estimated to be received	549,000	0	0	30
31	522446	494052		31 Taxes collected in year levied				31
32	777167	664308.6	607000	32 TOTAL RESOURCES	794651	0	0	32

**FORM
LB-30**

REQUIREMENTS SUMMARY
NOT ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM
 Lowell Rural Fire Protection District
 General Fund

	Historical Data			REQUIREMENTS DESCRIPTION	Budget For Next Year 2023-2024			
	Actual		Adopted Budget This Year 2022-23		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2020-21	First Preceding Year 2021-22						
PERSONNEL SERVICES NOT ALLOCATED								
1				1				1
2				2				2
3	318,190	346,600	337,320	3 TOTAL PERSONNEL SERVICES	354,670	354,670	0	3
4	2	3	3	Total Full-Time Equivalent (FTE)	4	4	4	4
MATERIALS AND SERVICES NOT ALLOCATED								
5	54,173	48,650	55,900	5 Administration	57,650	57,650	0	5
6	149,488	161,800	133,675	6 Firefighting & Rescue	191,100	192,700	0	6
7	203,661	199,092	189,575	7 TOTAL MATERIALS AND SERVICES	248,750	250,350	0	7
CAPITAL OUTLAY NOT ALLOCATED								
8	0	0	0	8 Administration	0	0	0	8
9	14,308	25,000	31,500	9 Firefighting & Rescue	10,000	10,000	0	9
10	14,308	14,308	31,500	10 TOTAL CAPITAL OUTLAY	10,000	10,000	0	10
DEBT SERVICE								
11	15,570	15,571	15,570	11 Station 2 Loan	15,571	15,571	0	11
12	0	0	0	12 Tender Loan	0	0	0	12
13	49,681	50,000	49,681	13 Engine Loan	49,682	49,682	0	
14	65,251	65,571	65,251	14 TOTAL DEBT SERVICE	65,253	65,253	0	13
SPECIAL PAYMENTS								
15	0	0	0	15	0	0	0	14
16	0	0	0	16	0	0	0	15
17	0	0	0	17 TOTAL SPECIAL PAYMENTS	0	0	0	16
INTERFUND TRANSFERS								
18	25,000	25,000	25,000	18 Equipment Reserve Fund	0	0	0	17
19				19				18
20				20				19
21				21				20
22				22				21
23	25,000	25,000	25,000	23 TOTAL INTERFUND TRANSFERS	0	0	0	22
OPERATING CONTINGENCY								
24			24,551	24 TOTAL OPERATING CONTINGENCY	39,327	114,378	0	23
25	626,410	303,971	648,646	25 Total Requirements Allocated	678,673	680,273	0	24
26				26 Total Org./Prog. Requirements				25
27				27 Reserved for future expenditure				26
28	229,781	238,501		28 Ending balance (prior years)				27
29			0	29 UNAPPROPRIATED ENDING FUND BALANCE				28
30	626,410	650,571	698,197	30 TOTAL REQUIREMENTS	718,000	794,651	0	29

DETAILED REQUIREMENTS

**FORM
LB-31**

Lowell Rural Fire Protection District
General Fund

	Historical Data			REQUIREMENTS FOR: Administration	Budget for Next Year 2023-2024			
	Actual		Adopted Budget		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
	Second Preceding Year 2020-21	First Preceding Year 2021-22	This Year 2022-23					
1	17426	20600	20000	1 Payroll Expense	21,700.00	21,700	0	1
2	35147	45000	35000	2 PERS	34,000.00	34,000	0	2
3	78600	81000	81000	3 Chief Salary	83,500.00	83,500	0	3
4	42643	50000	46320	4 Health Insurance	49,000.00	49,000	0	4
5	11887	12500	12500	5 Office Worker/Administrative Aid	14,000.00	14,000	0	5
6	40901.5	40000	42000	6 Firefighter/EMT	46,000.00	46,000	0	6
7	40901.5	40000	42000	7 Firefighter/EMT	46,000.00	46,000	0	7
8	6776	10000	10000	8 Temporary Firefighter/EMT Part-Time (Call Back)	10,000.00	10,000	0	8
9	43908	47500	48500	9 Firefighter/EMT/Training Coordinator	50,470.00	50,470	0	9
10	318190	346600	337320	10 TOTAL	354,670.00	354,670	0	10
11				11 Material & Services				11
12	2377	1100	1500	12 Office Supplies	1,700.00	1,700	0	12
13	5439	3000	3000	13 Legal Services	3,000.00	3,000	0	13
14	9700	7500	7500	14 Audit	7,500.00	7,500	0	14
16	26789	19000	25000	16 Property & Liability Insurance	26,000.00	26,000	0	16
18	0	300	0	17 Elections	450.00	450	0	18
20	5121	5200	9000	19 Dues & Subscriptions	9,000.00	9,000	0	20
21	498	550	550	20 Fidelity Bond	550.00	550	0	21
23	2055	1500	1300	22 Copier Lease	1,300.00	1,300	0	23
24	618	500	500	23 Copier Expense	600.00	600	0	24
25	329	300	450	24 Board Administration	450.00	450	0	25
26	0	2000	2000	25 Board Training	2,000.00	2,000	0	26
27	0	5000	4000	26 Board Travel	4,000.00	4,000	0	27
28	598	1000	0	27 Office Equipment (small)	-	0	0	28
30	171	200	100	29 Bank Service Charge	100.00	100	0	30
31	478	1500	1000	30 Communication Equipment	1,000.00	1,000	0	31
32	54173	48650	55900	31 TOTAL	57,650.00	57,650	0	32
33	0	0	0	32 Capital Outlay	-			33
34	0	0		33				34
35	0		0	34 Computer Equipment	-			35
36	0	0	0	35 TOTAL	-	0	0	36
37	3	4.33	4.33	36 Total Full Time Equivalent (FTE)*	4.33	4.33	4.33	37
38	0	0		37 Ending balance (prior years)				38
39				38 UNAPPROPRIATED ENDING FUND BALANCE	-	0		39
40	372363	395250	393220	39 TOTAL REQUIREMENTS	412,320.00	412,320	0	40

* When budgeting for Personnel Services Expenditures, include number of related full-time equivalent positions.

DETAILED REQUIREMENTS

FORM
LB-31

Lowell Rural Fire Protection District
General Fund

	Historical Data			REQUIREMENTS FOR: Firefighting & Rescue	Budget for Next Year 2023-2024			
	Actual		Adopted Budget This Year 2022-23		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
	Second Preceding Year 2020-21	First Preceding Year 2021-22						
1	235	1000	1000	1 Chief Expense	1000	1,000		1
2	2892	2400	2700	2 Prevention & Pub Ed	2000	2,000	0	2
3	402	1500	600	3 Logistics & Meals	600	600	0	3
4	15379	15000	15000	4 Volunteer Expense	15000	15,000	0	4
5	8554	18000	12000	5 Gas/Oil/Tires	18000	18,000	0	5
6	19282	23000	23000	6 Utilities	20000	20,000	0	6
7	21605	15000	17175	7 Dispatch Assessment	20000	20,000	0	7
8	6654	8000	1000	8 Volunteer Insurance	1000	2,600	0	8
9	6899	7500	7500	9 Liability/Workers Comp	13000	13,000	0	9
10	7529	6900	3500	10 Training	3500	3,500	0	10
11	8329	7000	4000	11 EMT Supplies	5000	5,000	0	11
12	10650	8000	8000	12 Building & Grounds	53500	53,500	0	12
13	9063	11000	8000	13 Vehicle Maintenance & Repair	10000	10,000	0	13
14	18933	10000	10000	14 Firefighting Equipment	10000	10,000	0	14
15	1434	7000	9700	15 Equipment Maintenance & Repair	8000	8,000	0	15
17	290.41	500	500	17 Misc. Supplies	500	500	0	17
19	11358	20000	10000	19 EMT Education Grant	10000	10,000	0	19
20	149488.41	161800	133675	20 TOTAL	191100	192700	0	20
21				21 Transfer to Other Funds				21
22	25000	25000	25000	22 Transfer to Reserve Fund	0	0	0	22
23	25000	25000	25000	23 TOTAL	0	0	0	23
24				24 Capital Outlay				24
25	4566	5000	0	25 Station 2	0	0	0	25
26	0	10000	0	26 Turnouts	10000	10000	0	26
27	0		7000	27 Radio Grant	0	0	0	27
28	0	0	7500	28 Station 2 Purchase/Upgrades	0	0	0	28
29	9742	10000	0	29 Training Station Improvements	0	0	0	29
30			17000	30 HVAC System	0		0	30
31	14308	25000	31500	31 TOTAL	10000	10000	0	31
32	108644	50560	24551	32 General Operating Contingency	39327	114378	0	32
33				33 Debt Services				33
34	13212	13213	13766	34 Station 2 Loan Payment Principal	14944	14,944	0	34
35	2358	2358	1804	35 Station 2 Loan Payment Interest	627	627	0	35
36	0	0	0	36 Tender Loan Payment Principal	0	0	0	36
37	0	0	0	37 Tender Loan Payment Interest	0	0	0	37
38	40436	47000	38515	38 Engine Loan Payment Principal	40757	40,757	0	38
39	9245	3000	11166	39 Engine Loan Payment Interest	8925	8,925	0	39
40	65251	65571	65251	40 TOTAL	65253	65253	0	40
41	200000	200000		41 Ending balance (prior years)				41
42				42 UNAPPROPRIATED ENDING FUND BALANCE	0			42
43	362691.41	327931	279977	43 TOTAL REQUIREMENTS	305680	382331	0	43