

**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 2019-20			
	Actual		Adopted Budget This Year 2018-19		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2016-17	First Preceding Year 2017-18						
				RESOURCES				
1	55274	115881	217894	1. Cash on hand* (cash basis) or	268294	0	0	1
2				2. Working Capital (accrual basis)				2
3				3. Previously levied taxes estimated to be received				3
4	607	2013	400	4. Interest	400	0	0	4
5	60000	100000	50000	5. Transferred IN, from other funds	50000	0	0	23
6				6				6
7				7				7
8				8				8
9	115881	217894	268294	9. Total Resources, except taxes to be levied	318694	0	0	9
10				10. Taxes estimated to be received				10
11	0	0		11. Taxes collected in year levied				11
12	115881	217894	268294	12. TOTAL RESOURCES	318694	0	0	12
				REQUIREMENTS				
1				13 Debt Service				1
2				14 Tender Principal				2
3				15 Tender Interest				3
4				16				4
5				17				5
6				18				6
7	0	0		19 Total	0	0	0	7
8				20				8
				21 Capital Outlay				
11				22 Station 2 Property				11
12				23 Apparatus	200000			12
13				24 Rescue Tools				13
	39052			25 Staff Vehicle				
14	39052	0		26 Total	200000	0	0	14
15	55274	115881	217894	27 Ending balance (prior years)	268294			15
16	60607	102013	50400	28 RESERVED FOR FUTURE EXPENDITURE	118694			16
17	115881	217894	268294	29 TOTAL REQUIREMENTS	318694	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 2019-2020				
Actual		Adopted Budget This Year 2018-		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body		
Second Preceding Year 2016-17	First Preceding Year 2017-							
1	336922	274413	372288	1 Available cash on hand* (cash basis) or	292247			1
2				2 Net working capital (accrual basis)				2
3	9833	4509	8000	3 Previously levied taxes estimated to be received	8000			3
4	4348	7539	1200	4 Interest	7500			4
5				5 Transferred IN, from other funds				5
6				6 OTHER RESOURCES				6
7	9646	9171	4000	7 Misc. receipts	4000			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	360749	295632	385488	29 Total resources, except taxes to be levied	311747	0	0	29
30			425606	30 Taxes estimated to be received	455082			30
31	429968	453747		31 Taxes collected in year levied				31
32	790717	749379	811094	32 TOTAL RESOURCES	766829	0	0	32

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

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 2019-20			
	Actual		Adopted Budget This Year 2018-19		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2016-17	First Preceding Year 2017-18						
				PERSONNEL SERVICES NOT ALLOCATED				
1				1				1
2				2				2
3	156,058	192,067	218,500	3 TOTAL PERSONNEL SERVICES	286,500			3
4	2	3	3	Total Full-Time Equivalent (FTE)	3	3	3	4
				MATERIALS AND SERVICES NOT ALLOCATED				
5	34,264	36,312	44,900	5 Administration	48,350			5
6	108,855	109,246	158,895	6 Firefighting & Rescue	164,800			6
7	143,119	145,558	203,795	7 TOTAL MATERIALS AND SERVICES	213,150	0	0	7
				CAPITAL OUTLAY NOT ALLOCATED				
8	0	0	0	8 Administration	0			8
9	19,349	13,770	125,000	9 Firefighting & Rescue	75,000			9
10	19,349	13,770	125,000	10 TOTAL CAPITAL OUTLAY	75,000	0	0	10
				DEBT SERVICE				
11	15,570	15,570	15,570	11 Station 2 Loan	15,571			11
12	17,963	17,963	17,962	12 Tender Loan	17,964			12
13	33,533	33,533	33,532	13 TOTAL DEBT SERVICE	33,535	0	0	13
				SPECIAL PAYMENTS				
14	0	0	0	14		0	0	14
15	0	0	0	15		0	0	15
16	0	0	0	16 TOTAL SPECIAL PAYMENTS	0	0	0	16
				INTERFUND TRANSFERS				
17	60,000	100,000	50,000	17 Equipment Reserve Fund	50,000			17
18				18				18
19				19				19
20				20				20
21				21				21
22	60,000	100,000	50,000	22 TOTAL INTERFUND TRANSFERS	50,000	0	0	22
				OPERATING CONTINGENCY				
23			115,976	23 TOTAL OPERATING CONTINGENCY	108,644			23
24	412,059	484,928	580,827	24 Total Requirements Allocated	608,185	0	0	24
25				25 Total Org./Prog. Requirements				25
26				26 Reserved for future expenditure				26
27	336,922	378,228		27 Ending balance (prior years)				27
28			0	28 UNAPPROPRIATED ENDING FUND BALANCE				28
29	748,981	863,156	746,803	29 TOTAL REQUIREMENTS	766,829	0	0	29

DETAILED REQUIREMENTS

Lowell Rural Fire Protection District
General Fund

	Historical Data			REQUIREMENTS FOR: Administration	Budget for Next Year 2019-2020			
	Actual		Adopted Budget This Year 2018-19		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
	Second Preceding Year 2016-17	First Preceding Year 2017-18						
1	13027	24360	16000	1 Payroll Expense	25000			1
2			10000	2 PERS	18000			2
3	47033	68000	70000	3 Chief Salary	72000			3
4	30624	26133	35000	4 Health Insurance	50000			4
5	3724	2383	10000	5 Office Worker/Administrative Aid	10000			5
6	0	0	0	6 Firefighter/EMT	36000			6
7	26602	27947	34000	7 Firefighter/EMT	36000			7
8	0	7571	2500	8 Temporary Firefighter/EMT Part-Time (Call Back)	2500			8
9	35048	35673	41000	9 Firefighter/EMT/Training Coordinator	37000			9
10	156058	192067	218500	10 TOTAL	286500	0	0	10
11				11 Material & Services				11
12	1329	984	2500	12 Office Supplies	2500			12
13	1740	339	3000	13 Legal Services	3000			13
14	4650	6200	6000	14 Audit	10000			14
15	0	1070	0	15 Bookkeeping Services	0			15
16	15688	15599	16100	16 Property & Liability Insurance	17000			16
17	351	0	500	16 Budget Publication	0			17
18	242	50	100	17 Elections	300			18
19	0	0	100	18 Filing Fees	0			19
20	2141	3187	2200	19 Dues & Subscriptions	2500			20
21	498	498	800	20 Fidelity Bond	550			21
22	0	0	100	21 Interest Expense	0			22
23	1264	972	1400	22 Copier Lease	1300			23
24			500	23 Copier Expense	300			24
25	370	285	500	24 Board Administration	500			25
26	897	1545	1500	25 Board Training	2000			26
27	1869	2864	4500	26 Board Travel	5000			27
28	1219	2549	3000	27 Office Equipment (small)	1500			28
29	1080	0	0	28 Instructor Pay	0			29
30	326	110	300	29 Bank Service Charge	200			30
31	600	60	1800	30 Communication Equipment	1700			31
32	34264	36312	44900	31 TOTAL	48350	0	0	32
33	0	0	0	32 Capital Outlay	0			33
34	0	0		33				34
35	0		0	34 Computer Equipment	0			35
36	0	0	0	35 TOTAL	0	0	0	36
37	2	3	3	36 Total Full Time Equivalent (FTE)*	4.33			37
38	0	0		37 Ending balance (prior years)				38
39				38 UNAPPROPRIATED ENDING FUND BALANCE	0	0		39
40	190322	228379	263400	39 TOTAL REQUIREMENTS	334850	0	0	40

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

DETAILED REQUIREMENTS

Lowell Rural Fire Protection District
General Fund

	Historical Data			REQUIREMENTS FOR: Firefighting & Rescue	Budget for Next Year 2018-2019			
	Actual		Adopted Budget		Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
	Second Preceding Year 2015-16	First Preceding Year 2016-17	This Year 2017-18					
1	1506	1097	2000	1 Chief Expense	2000			1
2	2052	1955	2800	2 Prevention & Pub Ed	2800			2
3	1150	706	1500	3 Logistics & Meals	1500			3
4	8436	17772	15000	4 Volunteer Expense	15000			4
5	9105	7708	10000	5 Gas/Oil/Tires	15000			5
6	18387	20274	19000	6 Utilities	19000			6
7	15733	17880	18500	7 Dispatch Assessment	20000			7
8	5530	5497	7300	8 Volunteer Insurance	10800			8
9	5339	6252	7800	9 Liability/Workers Comp	7500			9
10	2214	2238	6900	10 Training	6900			10
11	3616	2720	7210	11 EMT Supplies	7000			11
12	5437	5753	10300	12 Building & Grounds	8000			12
13	9762	3432	11330	13 Vehicle Maintenance & Repair	11300			13
14	4683	530	10000	14 Firefighting Equipment	10000			14
15	3494	8160	7210	15 Equipment Maintenance & Repair	7500			15
16	829	41	1545	16 Household Supplies	0			16
17	88	0	500	17 Misc. Supplies	500			17
18	2494	1211	0	18 Firefighting Supplies	0			18
19	9000	6020	20000	19 EMT Education Grant	20000			19
20	108855	109246	158895	20 TOTAL	164800	0	0	20
21				21 Transfer to Other Funds				21
22	60000	100000	50000	22 Transfer to Reserve Fund	50000			22
23	60000	100000	50000	23 TOTAL	50000	0	0	23
24				24 Capital Outlay				24
25	2688	3770	5000	25 Station 2	5000			25
26			60000	26 Turnouts	10000			26
27	0		0	27 Computer Equipment	0			27
28	16661	0	50000	28 Station 2 Purchase/Upgrades	50000			28
29		10000	10000	29 Training Station Improvements	10000			29
30				30				30
31	19349	13770	125000	31 TOTAL	75000	0	0	31
32	0	147708	115976	32 General Operating Contingency	108644			32
33				33 Debt Services				33
34	11212	11682	11682	34 Station 2 Loan Payment Principal	12682			34
35	4358	2081	3888	35 Station 2 Loan Payment Interest	2889			35
36	15243	15881	15881	36 Tender Loan Payment Principal	17241			36
37	2720	2081	2081	37 Tender Loan Payment Interest	723			37
38	33533	31725	33532	38 TOTAL	33535	0	0	38
39	378228	372288		39 Ending balance (prior years)				39
40				40 UNAPPROPRIATED ENDING FUND BALANCE	0			40
33	599965	774737	483403	41 TOTAL REQUIREMENTS	431979	0	0	33