



August 15, 2024

**TO:** Emergency Services Advisory Committee

**FROM:** Ron Munds, General Manager

**SUBJECT: Agenda Item 4 – 08/15/2024 ESAC Meeting**  
Budget Review for Fiscal Year 2024-2025 for Fund 301

**President**

Marshall E. Ochylski

**Vice President**

Christine M. Womack

**Directors**

Charles L. Cesena  
Matthew D. Fourcroy  
Troy C. Gatchell

**General Manager**

Ron Munds

**District Accountant**

Robert Stilts, CPA

**Unit Chief**

John Owens

**Battalion Chief**

Paul Provence

**Mailing Address:**

P.O. Box 6064  
Los Osos, CA 93412

**Offices:**

2122 9<sup>th</sup> Street, Suite 102  
Los Osos, CA 93402

**Phone:** 805/528-9370

**FAX:** 805/528-9377

www.losososcscsd.org

**DESCRIPTION**

This report summarizes the approved budget for Fiscal Year 2024-2025 for Fund 301.

**STAFF RECOMMENDATION**

Staff recommends the following:

***Review and comment (as needed) on the budget for Fund 301.***

**DISCUSSION**

The following section of the report provides a summary of the changes for the Fiscal Year 2024-2025 budget for Fund 301. More detailed line-item descriptions of each request are provided as an attachment to the report.

**Fiscal Year 2024-25 Fund 301 Budget Request Summary:**

**Fund 301 – Fire**

**Major Requests:**

- Increase in Services and Supplies related to expenditures for Personal Protection Equipment (GL #6440)
- Insurance increases (GL #7325)
- Increase in the Vehicle Replacement Reserve (GL #9504)
- Various small incremental increases and decreases in other areas (shaded in the line-item detail).

Per Board direction, the Zone A property tax revenue allocation remains the same as last fiscal year at 41.7% which equates to \$132,239.04. There is an increase in GL 301-7234, Oxygen Supplies, from \$500 to \$1,800. Schedule A charges have been updated with the estimated amount to be \$2,819,174. The result is a \$297,251.00 increase (10.5%) over FY 2023-24 in Contract Services. The increase in cost is associated with a wage increase negotiated with the firefighter union and the reduced work week schedule from 72-hour shifts to 66 hours. This requires adding a position at the station for the required personnel coverage.

The Schedule A costs also includes a 4.71% countywide overhead charge which is being disputed by staff. The Board accepted the Schedule A costs

minus the countywide overhead charge and directed staff to convey to the County the action taken.

Another major change is the addition of \$33,924 to the Personnel Protection Equipment (PPE) line item (6440) to fund the District share of PPE needed for Cal Fire personnel at the station. The expense coming from the operating budget will save on the administration costs for both Cal Fire and the County.

**Major Requests:** Increase in Services and Supplies related to Schedule A charges, expenditures for Personal Protection Equipment, insurance increases, legal services with various small incremental increases and decreases in other areas.

Capital Outlay for this budget decreases slightly since there is not a major vehicle replacement during the fiscal year, just the cost of outfitting of the command vehicle purchased FY 2022-23. The infrastructure CIP line item remains the same as last fiscal year. This a place holder for future capital improvements to the fire station.

There is a significant change to the Vehicle Replacement Reserve contribution. This is the result of staff, working with Cal Fire personnel, updating the Vehicle Sinking Fund calculations to better reflect the actual costs to purchase vehicles and accounting for slightly higher inflation rates in the future.

**Impact to Budget:** The increase in the Services and Supplies costs is about \$356,714 due mainly to the Schedule A charges, purchase of Personal Protection Equipment, insurance and legal services.

### **Fund 301 – Summary**

Fund 301 receives revenues through multiple sources with the primary sources being Zone B and the Special Fire Tax property taxes. For FY 2024-25, the Zone A contribution is 41.7% of Zone A revenue or \$132,239.04. The County has provided the District with the estimated property tax revenue for Zone B which is \$2,799,961 about a 6.5% increase over last year's budget.

As previously discussed, increases to Schedule A charges, insurance costs and the need to purchase additional equipment is driving the increases in Services and Supplies.

The Infrastructure CIP budget remains the same as last fiscal year. This a place holder for future capital improvements to the fire station. As previously stated, the vehicle purchase budget is \$40,000 to cover the cost of outfitting the command vehicle. As previously indicated, contributions to Vehicle Replacement Reserve will increase significantly from \$103,318 in 2023-24 to \$130,000. Once the revenues and expenditures projections are solidified, staff will reevaluate the Fund 301 reserves for future recommendations for contributions.

The following table summarizes the revenue and expenditures for the Fund 301 budget. The noted negative value for revenue versus expenditures will be balanced by using operating cash or reserves if and when needed. More detailed information is available in the attached Budget worksheets.

<b>301 - Fire</b>			
Fund 301 Budget Category	2023-2024 Budget	2024-2025 Budget	Increase/ (Decrease)
Revenue	\$3,584,505.00	\$3,741,184.04	\$156,679.04
Expenditures			
Total Personnel	\$299,165.00	\$304,625.00	\$5,460.00
Services & Supplies	\$2,786,550.00	\$3,143,264.00	\$356,714.00
Capital Outlay	\$102,567.00	\$100,000.00	-\$2,567.00
Reserves	\$193,318.00	\$220,000.00	\$26,682.00
Transfers	\$75,089.28	\$79,158.19	\$4,068.91
Total Expenditure	<b>\$3,456,689.28</b>	<b>\$3,847,047.19</b>	<b>\$390,357.91</b>
Total Revenue	<b>\$3,584,505.00</b>	<b>\$3,741,184.04</b>	<b>\$156,679.04</b>
Net Revenue/Expenses		-\$105,863.15	

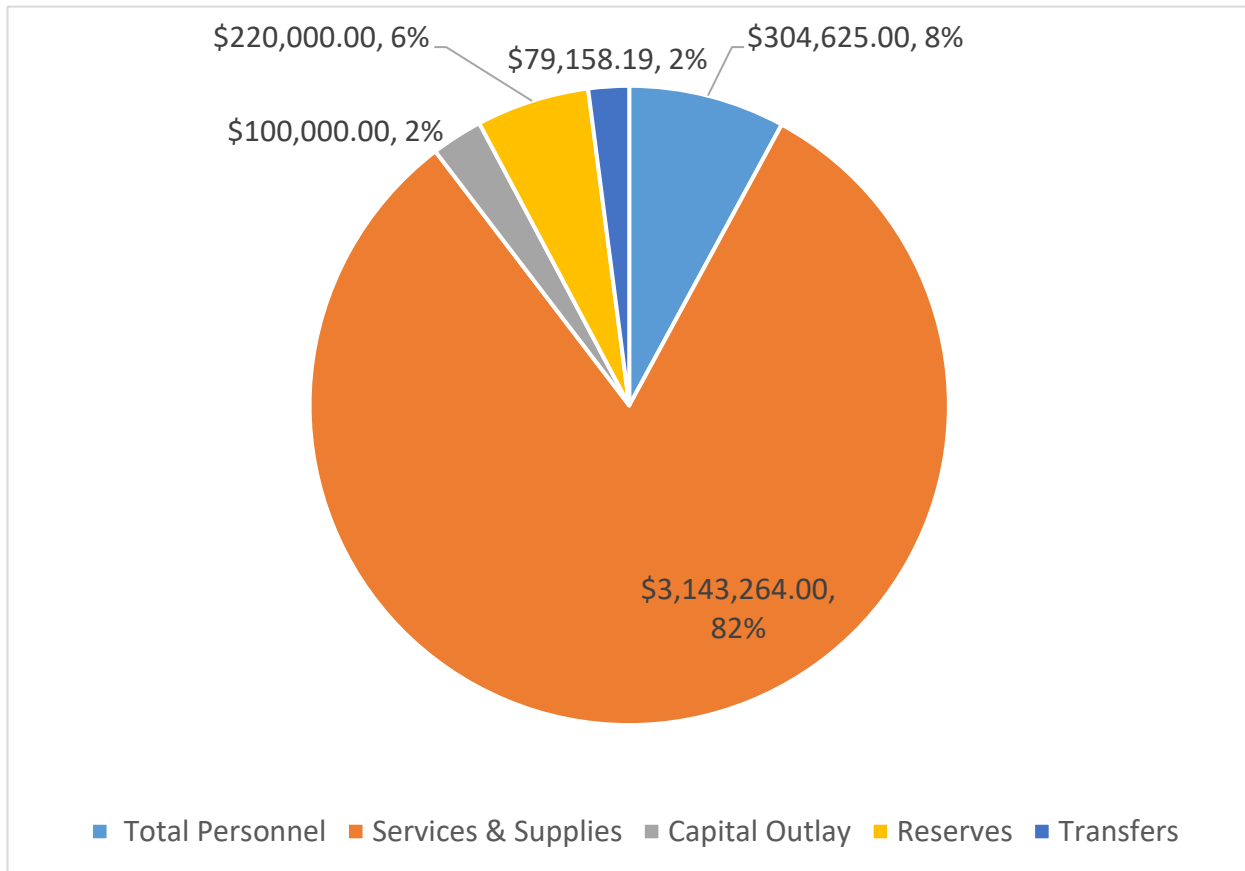
**Attachments**

Fund 301 Line Items Details and Reserve information  
Fund 301 Vehicle Replacement Sinking Fund

**FUND 301**

***FIRE***

<b>301 - Fire</b>			
<b>Fund 301 Budget Category</b>	<b>2023-2024 Budget</b>	<b>2024-2025 Budget</b>	<b>Increase/ (Decrease)</b>
Revenue	\$3,584,505.00	\$3,741,184.04	\$156,679.04
<b>Expenditures</b>			
Total Personnel	\$299,165.00	\$304,625.00	\$5,460.00
Services & Supplies	\$2,786,550.00	\$3,143,264.00	\$356,714.00
Capital Outlay	\$102,567.00	\$100,000.00	-\$2,567.00
Reserves	\$193,318.00	\$220,000.00	\$26,682.00
Transfers	\$75,089.28	\$79,158.19	\$4,068.91
<b>Total Expenditure</b>	<b>\$3,456,689.28</b>	<b>\$3,847,047.19</b>	<b>\$390,357.91</b>
<b>Total Revenue</b>	<b>\$3,584,505.00</b>	<b>\$3,741,184.04</b>	<b>\$156,679.04</b>
<b>Net Revenue/Expenses</b>		<b>-\$105,863.15</b>	



**301 - FIRE**

**Fiscal YTD  
4/30/2024**

**FY 2023-2024**

**FY 2024-2025  
Budget**

Notes

**REVENUES**

**Property Taxes**

<b>4034</b>	Zone A Property Tax Revenue	0.00	125,105.00	132,239.04
<b>4037</b>	Property Tax Zone B Received	600,555.31	790,343.00	642,637.00
<b>4038</b>	Property Tax Zone B Pass thru	1,273,280.81	1,821,073.00	2,118,324.00
<b>4039</b>	CalFIRE Sched A Prior Year Refunds	254,239.67	0.00	0.00
<b>Total Property Taxes</b>		<b>2,128,075.79</b>	<b>2,736,521.00</b>	<b>2,893,200.04</b>

**Grant Revenue**

<b>4949</b>	Govt-State Grants	0.00	0.00	0.00
<b>4956</b>	Govt-Other St Aids & Reimbursements	0.00	0.00	0.00
<b>Total Grant Revenue</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

**Special Taxes & Assessments**

<b>4015</b>	CSA 9-I Assessments (Contract)	0.00	27,508.00	27,508.00
<b>4050</b>	Special Fire Tax	0.00	673,342.00	673,342.00
<b>Total Special Taxes &amp; Assessments</b>		<b>0.00</b>	<b>700,850.00</b>	<b>700,850.00</b>

**Other Revenues**

<b>4000</b>	Ambulance Agreement	42,731.14	67,134.00	67,134.00
<b>4930</b>	Other Revenue	200.00	0.00	0.00
<b>Total Other Revenues</b>		<b>42,931.14</b>	<b>67,134.00</b>	<b>67,134.00</b>

**Use of Money & Property**

<b>4505</b>	HO Prop Tax Relief	0.00	0.00	0.00
<b>4510</b>	Investment Income on funds	102,993.79	80,000.00	80,000.00
<b>4511</b>	Unrealized Change in Value	(10,372.84)	0.00	0.00
<b>Total Use of Money &amp; Property</b>		<b>92,620.95</b>	<b>80,000.00</b>	<b>80,000.00</b>
<b>Total Revenues</b>		<b>2,263,627.88</b>	<b>3,584,505.00</b>	<b>3,741,184.04</b>

**EXPENDITURES**

**Personnel**

**Salaries/Wages**

<b>8295</b>	Resv FF-Overtime/Shift Coverage	16,864.58	38,000.00	38,000.00
<b>8340</b>	Resv FF-Shift Coverage	63,792.63	150,000.00	150,000.00
<b>8345</b>	Resv FF-Special Projects	0.00	2,000.00	2,000.00
<b>Total Salaries/Wages</b>		<b>80,657.21</b>	<b>190,000.00</b>	<b>190,000.00</b>

<b>301 - FIRE</b>		<b>Fiscal YTD 4/30/2024</b>	<b>FY 2023-2024</b>	<b>FY 2024-2025 Budget</b>	<b>Notes</b>
<b>Payroll Taxes &amp; Benefits</b>					
<b>5020</b>	Social Security - Employer	4,796.85	10,000.00	10,000.00	
<b>5030</b>	Life Insurance - ER	1,700.94	2,500.00	2,500.00	
<b>5035</b>	AD & D Insurance	373.24	850.00	850.00	
<b>5050</b>	Medicare - ER	1,169.53	2,500.00	2,500.00	
<b>5070</b>	Retirement ER - Regular	46,214.20	62,000.00	60,000.00	UAL 58,998, \$1000 for Legacy CalPERS employee
<b>5102</b>	CA Training Tax - ER	58.64	175.00	175.00	
<b>5120</b>	Workers Comp Insurance - ER	7,442.49	8,540.00	19,500.00	
<b>5124</b>	Retirement - ER - Tier 2	745.57	8,500.00	5,000.00	UAL 1336 - 14.72% for employee
<b>Total Payroll Taxes &amp; Benefits</b>		<b>62,501.46</b>	<b>95,065.00</b>	<b>100,525.00</b>	
<b>Employment Services</b>					
<b>5000</b>	Medical Exams & Procedures	2,797.00	4,000.00	4,000.00	Current employees
<b>5100</b>	Unemployment Insurance	1,827.23	6,000.00	6,000.00	
<b>5103</b>	Federal Unemployment	0.00	0.00	0.00	
<b>6200</b>	Hiring, Advertising & Other Costs	0.00	100.00	100.00	
<b>6230</b>	Medical Exam	8,014.16	4,000.00	4,000.00	New Employees
<b>Total Employment Services</b>		<b>12,638.39</b>	<b>14,100.00</b>	<b>14,100.00</b>	
<b>Total Personnel</b>		<b>155,797.06</b>	<b>299,165.00</b>	<b>304,625.00</b>	
<b>Services &amp; Supplies</b>					
<b>Clothing &amp; Uniform</b>					
<b>7246</b>	Uniform & Gear	943.62	3,000.00	3,000.00	
<b>7248</b>	Uniform Safety Boots	0.00	2,000.00	2,000.00	
<b>Total Clothing &amp; Uniform</b>		<b>943.62</b>	<b>5,000.00</b>	<b>5,000.00</b>	
<b>Contract Services</b>					
<b>6100</b>	Labor & Support-IT Services	0.00	0.00	0.00	
<b>6110</b>	IT Purchased Services	1,384.00	1,500.00	1,500.00	
<b>7100</b>	Copier Contract-Maint & Usage	1,276.40	2,500.00	2,500.00	
<b>7202</b>	Building Alarms & Security	630.00	1,100.00	1,100.00	
<b>7204</b>	Cleaning Supplies, Laundry & Towel Service	470.58	3,500.00	3,500.00	

<b>301 - FIRE</b>		<b>Fiscal YTD 4/30/2024</b>	<b>FY 2023-2024</b>	<b>FY 2024-2025 Budget</b>	<b>Notes</b>
<b>7222</b>	Hazardous Materials CW JPA Cost	2,000.00	2,500.00	2,500.00	
<b>7500</b>	Schedule A Charges	1,273,280.81	2,521,923.00	2,819,174.00	
	<b>Total Contract Services</b>	<b>1,279,041.79</b>	<b>2,533,023.00</b>	<b>2,830,274.00</b>	
<b>Equipment &amp; Tools</b>					
<b>6055</b>	Radios	0.00	2,000.00	2,000.00	
<b>6440</b>	Fire Personal Protection Equipment	585.00	5,000.00	73,925.00	Grant Purchase plus PPE for Regular Employees
<b>6460</b>	Self-Contained Breathing Apparatus	49.32	3,000.00	3,000.00	
<b>6610</b>	Rescue-Extrication Equipment	0.00	2,000.00	2,000.00	
<b>6611</b>	Water Rescue Equipment	0.00	3,000.00	3,000.00	
<b>6630</b>	Rope & Climbing Equipment	0.00	10,000.00	10,000.00	
<b>7234</b>	Oxygen Supplies & Cylinder Rent	1,416.58	1,300.00	1,800.00	Service change
<b>7238</b>	Paramedic & EMT Small Tools & Supplies	14,088.43	27,000.00	27,000.00	
<b>7242</b>	Minor Tools, Accessories & Field Machines	2,772.77	6,800.00	6,800.00	
<b>7252</b>	Misc Hardware	35.38	1,200.00	1,200.00	
	<b>Total Equipment &amp; Tools</b>	<b>18,947.48</b>	<b>61,300.00</b>	<b>130,725.00</b>	
<b>Financial Services</b>					
<b>7309</b>	Late Fees	0.00	10.00	10.00	
<b>7310</b>	Bank Service Charges	0.00	36.00	0.00	
<b>9154</b>	Losses and Damages	0.00	50.00	50.00	
	<b>Total Financial Services</b>	<b>0.00</b>	<b>96.00</b>	<b>60.00</b>	
<b>Ins., Licenses &amp; Regulatory Fees</b>					
<b>6120</b>	Computer Hardware/Software/Licenses	0.00	2,000.00	2,000.00	
<b>6345</b>	Property Taxes & Assessments Costs	8,207.29	7,200.00	8,400.00	
<b>7325</b>	Insurance	64,488.83	64,500.00	74,550.00	Estimate up 15.57%
	<b>Total Ins., Licenses &amp; Regulatory Fees</b>	<b>72,696.12</b>	<b>73,700.00</b>	<b>84,950.00</b>	
<b>Legal &amp; Professional</b>					
<b>7320</b>	Professional & Consulting Services	3,971.92	8,000.00	8,000.00	



<b>301 - FIRE</b>		<b>Fiscal YTD 4/30/2024</b>	<b>FY 2023-2024</b>	<b>FY 2024-2025 Budget</b>	<b>Notes</b>
<b>7326</b>	Legal Services	6,122.32	10,000.00	15,000.00	
<b>7340</b>	Legal Notifications & Mandated Advertising	0.00	1,500.00	1,500.00	Includes Weed Abatement notifications
<b>Total Legal &amp; Professional</b>		<b>10,094.24</b>	<b>19,500.00</b>	<b>24,500.00</b>	
<b>Office/Operations</b>					
<b>7140</b>	General Supplies & Minor Equipment	4,224.21	5,000.00	6,000.00	Increasing Costs
<b>7160</b>	Postage, Shipping & Mail Supplies	769.41	2,000.00	2,000.00	
<b>7216</b>	Fire Prevention Education Materials	0.00	1,800.00	1,800.00	For Fire Safety Fair
<b>7226</b>	Membership & Dues	0.00	300.00	300.00	
<b>7230</b>	Misc Small Parts & Supplies	64.75	1,000.00	1,000.00	
<b>7240</b>	Propane	250.00	300.00	300.00	
<b>Total Office/Operations</b>		<b>5,308.37</b>	<b>10,400.00</b>	<b>11,400.00</b>	
<b>Other Expense</b>					
<b>7201</b>	White Goods & Accessories - bedding, towels	0.00	500.00	500.00	
<b>7209</b>	District Operating Center Expense	0.00	200.00	200.00	
<b>7218</b>	Cooking Products - Food, Drinks & Staples	511.97	500.00	500.00	
<b>7224</b>	Kitchen Cookware & Utensils	427.50	800.00	800.00	
<b>7330</b>	Misc Operating Expenses	1,374.45	1,000.00	1,000.00	
<b>Total Other Expense</b>		<b>2,313.92</b>	<b>3,000.00</b>	<b>3,000.00</b>	
<b>Rent &amp; Utilities</b>					
<b>6000</b>	Cell Phones	670.58	910.00	910.00	
<b>6025</b>	Telephone	1,767.44	2,400.00	2,400.00	
<b>8610</b>	Electric	2,459.32	2,460.00	2,460.00	
<b>8620</b>	Gas Service	1,430.85	2,500.00	2,000.00	
<b>8630</b>	Trash Services	2,369.39	2,800.00	2,800.00	
<b>8640</b>	Water and Water Services	4,023.07	6,000.00	6,000.00	
<b>8659</b>	Utility Cable Charges	1,380.82	2,200.00	2,000.00	
<b>8670</b>	Street Lighting	105.81	135.00	135.00	
<b>Total Rent &amp; Utilities</b>		<b>14,207.28</b>	<b>19,405.00</b>	<b>18,705.00</b>	
<b>Repairs &amp; Maintenance</b>					
<b>6400</b>	R & M - Air Compressors	0.00	500.00	500.00	
<b>6405</b>	R & M - Extinguishers	525.92	526.00	800.00	
<b>6640</b>	R & M - Equip & Other Non-Structural Fixed Assets	3,334.74	3,000.00	3,750.00	

<b>301 - FIRE</b>		<b>Fiscal YTD 4/30/2024</b>	<b>FY 2023-2024</b>	<b>FY 2024-2025 Budget</b>	<b>Notes</b>
<b>6750</b>	R & M - Minor Tools & Equipment	0.00	1,600.00	1,600.00	
<b>6775</b>	R & M -Operation/Field Equipment	23,426.92	24,500.00	10,000.00	
<b>6800</b>	R & M - Grounds & Collection Systems	0.00	1,600.00	1,600.00	
<b>6900</b>	R & M - Buildings & Structures	10,257.37	28,000.00	15,000.00	
<b>Total Repairs &amp;</b>		<b>37,544.95</b>	<b>59,726.00</b>	<b>33,250.00</b>	
<b>Travel &amp; Training</b>					
<b>6300</b>	DMV Driv Lic Class B	0.00	0.00	0.00	
<b>7141</b>	CERT Training Supplies	0.00	100.00	100.00	
<b>7323</b>	Books, Publications & Subscriptions	394.64	400.00	400.00	
<b>7324</b>	Education, Training, Seminar	0.00	400.00	400.00	
<b>8405</b>	Reserve FF Training Costs	0.00	500.00	500.00	
<b>Total Travel &amp; Training</b>		<b>394.64</b>	<b>1,400.00</b>	<b>1,400.00</b>	
<b>Total Services &amp; Supplies</b>		<b>1,441,492.41</b>	<b>2,786,550.00</b>	<b>3,143,264.00</b>	
<b>Capital Outlay</b>					
<b>9006</b>	Infrastructure CIP	33,273.95	62,567.00	60,000.00	
<b>9085</b>	Vehicle Purchase	0.00	40,000.00	40,000.00	For outfitting Command Vehicle
<b>Total Capital Outlay</b>		<b>33,273.95</b>	<b>102,567.00</b>	<b>100,000.00</b>	
<b>Reserves</b>					
<b>9504</b>	*Vehicle Replacement Reserve	0.00	103,318.00	130,000.00	See Vehicle Sinking Fund
<b>9572</b>	*General Contingency (Operations) Reserve	0.00	90,000.00	90,000.00	
<b>Total Reserves</b>		<b>0.00</b>	<b>193,318.00</b>	<b>220,000.00</b>	
<b>TRANSFERS</b>					
<b>9511</b>	Interfund Transfer Out	62,574.40	75,089.28	79,158.19	
<b>Total Transfers</b>		<b>62,574.40</b>	<b>75,089.28</b>	<b>79,158.19</b>	
<b>Total Expenditures</b>		<b>1,693,137.82</b>	<b>3,456,689.28</b>	<b>3,847,047.19</b>	



Los Osos Community Services District

UNIT #	Vehicle/Assumptions	FY18-19	FY19-20	FY20-21	FY21-22	FY22-23	FY23-24	FY24-25	FY25-26	FY26-27	FY27-28	FY28-29	FY29-30	FY30-31	FY31-32	FY32-33	FY33-34	FY34-35	FY35-36	FY36-37	FY37-38	FY38-39	FY39-40	FY40-41	FY41-42	FY42-43	FY43-44	FY44-45	FY45-46	FY46-47	FY47-48	FY48-49	Future Replacements	
3411	Command 2023 Term=0Yrs; 3.5% A	80,000	82,400	84,872	87,418	90,041	92,742	95,988	99,347	102,825	106,423	110,148	114,004	117,994	122,123	126,398	130,822	135,400	140,139	145,044	150,121	155,375	160,813	166,442	172,267	178,296	184,537	190,996	197,680	204,599	211,760	219,172	2054/2055	
U15	Utility 2003 Term=10Yrs; 3.5% A	65,017	66,968	68,977	71,046	73,177	75,373	78,011	80,741	83,567	86,492	89,519	92,652	95,895	99,251	102,725	106,320	110,042	113,893	117,879	122,005	126,275	130,695	135,269	140,004	144,904	149,975	155,225	160,657	166,280	172,100	178,124	2054/2055	
MS 15	Rescue Squad 2017 Term=15yr; 3.5% A	185,658	191,228	196,965	202,874	208,960	215,238	221,711	228,381	235,249	242,317	249,586	257,057	264,731	272,609	280,693	288,984	297,483	306,191	315,109	324,237	333,575	343,124	352,884	362,855	373,038	383,434	394,044	404,868	415,907	427,162	438,634	450,324	2062/2063
E 215	Engine 2013 (Equip too) Term=15yr; 4.5% A	669,662	693,100	717,350	742,466	768,463	795,260	822,769	850,999	879,960	909,671	939,142	969,283	1,000,000	1,031,419	1,063,548	1,096,397	1,130,066	1,164,555	1,200,074	1,236,633	1,274,342	1,313,211	1,353,250	1,394,469	1,436,868	1,480,457	1,525,246	1,571,245	1,618,464	1,666,913	1,716,602	1,767,541	2051/2052
E 15	Engine 2021 (Equip too) Term=15yr; 4.5% A	672,913	696,465	720,841	746,071	772,183	800,000	828,549	857,747	887,604	918,130	949,335	981,219	1,013,792	1,047,063	1,081,042	1,115,739	1,151,164	1,187,327	1,224,238	1,261,906	1,300,341	1,339,552	1,379,539	1,420,302	1,461,841	1,504,156	1,547,257	1,591,144	1,635,817	1,681,276	1,727,521	1,774,552	2051/2052
Replacement Cost		80,000		761,300	90,041						110,148		117,994		408,869	130,822		1,772,196		155,375		178,296										896,759		
Net Cost		80,000		761,300	90,041						110,148		117,994		408,869	130,822		1,772,196		155,375		178,296											896,759	
Cumulative Replacement Costs		80,000		841,300	931,341						1,041,489		1,159,483		1,568,352	1,699,174		3,471,370		3,626,745		3,805,041										4,701,800		

Contribution Each Fiscal Year	B	121,644	85,000	89,250	93,713	98,398	103,318	108,496	113,938	119,646	125,625	131,876	138,400	145,199	152,265	159,599	167,211	175,101	183,270	191,718	200,445	209,452	218,740	228,309	238,150	248,263	258,648	269,305	279,235	289,438	299,914	310,665	321,692	332,995	344,574	356,425	368,548	380,943	393,610	406,550	419,763
Sinking Fund Balance		705,352	710,352	799,602	132,015	140,372	243,690	373,690	510,190	653,515	804,006	851,874	1,017,790	1,074,009	848,063	909,311	1,110,983	1,322,740	1,545,084	6,349	251,483	353,499	623,760	907,534	1,205,496	1,340,060	1,668,564	2,013,492	2,375,667	2,755,951	2,258,491	2,677,754									

Notes	
A	3.5% and 4.5% inflation rates based on current information - starting in FY 24/25, subject to change.
B	Sinking fund contributions increased by 5% each year, as of 17/18
C	Cost of replacement E215 engine is offset by estimated selling price of \$20,000 in FY23/24
D	Removed selling price from the equation based on previous trends. (Example Fire Truck sold for 5k instead of 25k. Due to a Utility Truck getting minor usage, and the Command Vehicle being used much more frequently, the District is going to purchase a new command vehicle every 5 years, and take the Command vehicle and have it replace the Utility Vehicle. Similar to how the new Fire Engine is downgraded to ME 215, Expense to the District will be close to the same as it will be two trucks every 8 to 10 years which is what the budget is for it now.
E	Recommend review every 4 years to confirm cost matches actual, and to make adjustments as needed
I	Change replacement cost for Fire Department truck to 1M and \$980,000. Based on cost of Fire Truck purchased by County Fire in FY 23/24
J	Change replacement cost of Rescue Squad Truck to \$300,000 based on Chief Provence recommendation
K	Change replacement cost of Rescue Squad Truck to \$300,000 based on Chief Provence recommendation
L	Increase Contribution for FY 24/25 by 25.82% to ensure the District has enough funds for replacement cost in future FY's, and then leave 5% contribution increase each FY following.

Fiscal Year	Schedule
24/25	Replace U15 with 3411 after the 3411 replacement is outfitted - No cost as Command Vehicle is outfitted with everything U15 needs
28/29	Replace 3411 - Command Vehicle - either transfer to U15 or sell previous command vehicle
32/33	Replace MS 15
33/34	Replace 3411 - Command Vehicle - either transfer to U15 or sell previous command vehicle
36/27	Replace E215 with E15, Retire/Sell E215, Purchase E15
38/39	Replace 3411 - Command Vehicle - either transfer to U15 or sell previous command vehicle
42/43	Replace 3411 - Command Vehicle - either transfer to U15 or sell previous command vehicle
46/47	Replace 3411 - Command Vehicle - either transfer to U15 or sell previous command vehicle
46/47	Replace MS 15