



May 20, 2021

**TO:** Emergency Services Advisory Committee

**FROM:** Paul Provence, Battalion Chief  
Ron Munds, General Manager

**SUBJECT: Agenda Item 4 – 05/20/2021 ESAC Meeting**  
Fiscal Year 2021-22 Fund 301 Budget

**President**  
Christine M. Womack

**Vice President**  
Matthew D. Fourcroy

**Directors**  
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**DESCRIPTION**

This report summarizes the budget for Fund 301 for Fiscal Year 2021-2022. The final budget will be presented at the June 3<sup>rd</sup> Board meeting.

**STAFF RECOMMENDATION**

Staff recommends that the ESAC adopt the following motion:

***I recommend to the Board that the Board approve the budgets for Fund 301 as presented.***

**DISCUSSION**

Staff has developed the Fiscal Year (FY) 2021-22 budget based on the best information available as of March 31, 2021. The preliminary budget was presented to the Board at their May 6<sup>th</sup> meeting at which time they determined the allocation of Zone A property tax revenues to the various funds. The allocation to Fund 301 is \$142,797.90.

Overall, proposed expenditures remain somewhat level to the FY 2020-21 Fund 301. This report summarizes the changes with the more detailed line-item descriptions provided as an attachment to the report. Property tax and other revenues for the funds will be refined before final adoption of the budget by the Board, tentatively scheduled for the June 3<sup>rd</sup> Board meeting.

**Major Requests:** Increase in Services and Supplies, increase in unfunded accrued liabilities for retirements.

**Impact to Budget:** The increase in the Services and Supplies budget is \$46,157, increase in unfunded accrued liabilities for retirement costs of about \$10,400.

**Fund 301 – Summary**

Fund 301 receives revenues through multiple sources with the primary sources being Zone B and the Special Fire Tax property taxes. Additionally, the Fund has historically received a percentage contribution from the Zone A property tax assessment. For FY 2020-21 the contribution was 47.5% of Zone A revenue or \$124,791. The estimated Zone A revenue for FY 2021-22 is \$271,996. At the

May 6<sup>th</sup> Board meeting, the Board increased the allocation to 52.5% or \$142,797.90.

The County has provided the District with the estimated property tax revenue for Zone B which is \$2,364,317 about a 2% increase over last year's budget.

On expenditures, the Cal Fire Schedule A contract amount (labor charges) remained the same as the previous year (\$2,465,234). There is an increase in the Services and Supplies budget of \$46,147 due to small increases in multiple line items with the most significant in Repairs and Maintenance; about \$8,400.

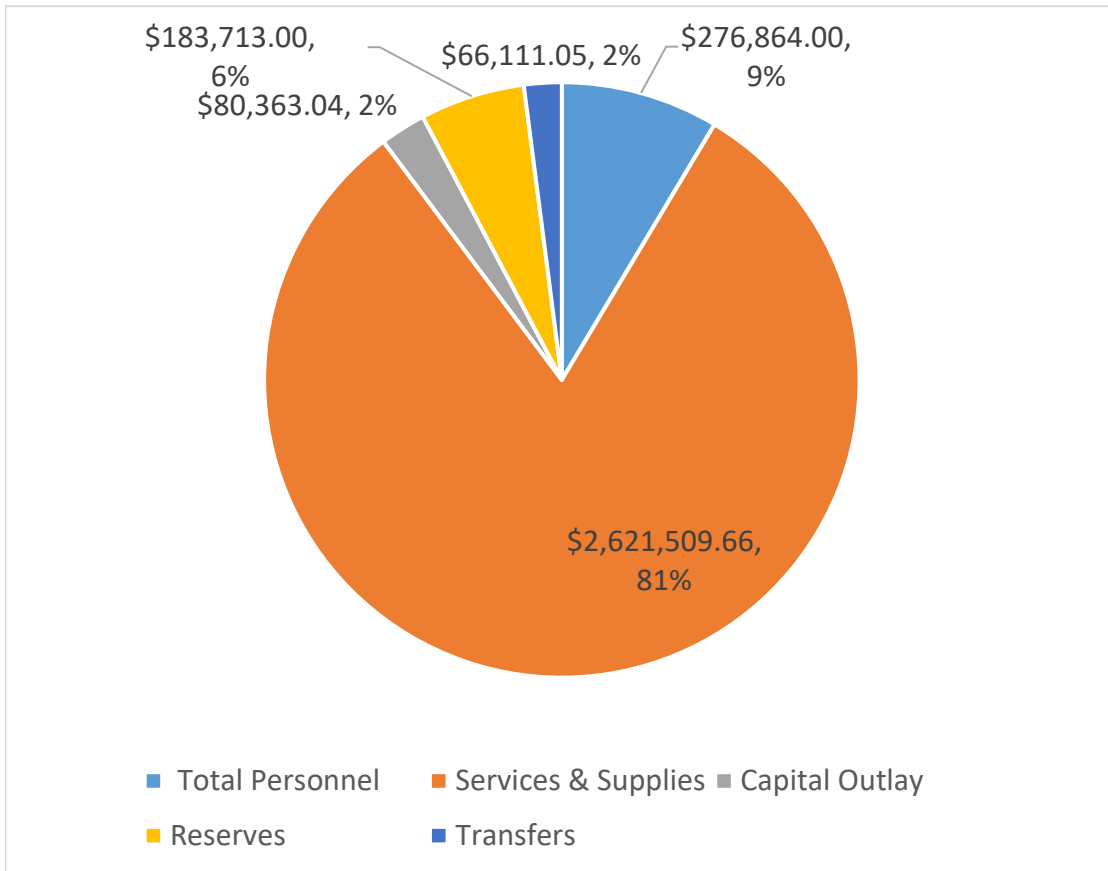
The decrease in Vehicle Purchase Capital Outlay amount is reflective of subtracting out the purchase of the new fire truck which was approved in the last fiscal year's budget. Additionally, the overall contributions to reserves was decreased slightly. Once the two new vehicles are purchased, staff will reevaluate the Fund 301 reserves for future recommendations for contributions.

The following table summarizes the revenue and expenditures for the Fund 301 budget. More detailed information is available in the attached Preliminary Budget worksheets.

<b>301 - FIRE</b>			
<b>Fund 301 Budget Category</b>	<b>2020-2021 Budget</b>	<b>2021-2022 Budget</b>	<b>Increase/ (Decrease)</b>
<b>Revenue</b>	\$3,125,817.05	\$3,199,639.60	\$73,822.55
<b>Expenditures</b>			
<b>Total Personnel</b>	\$267,317.00	\$276,864.00	\$9,547.00
<b>Services &amp; Supplies</b>	\$2,575,351.97	\$2,621,509.66	\$46,157.69
<b>Capital Outlay</b>	\$805,609.00	\$80,363.04	-\$725,245.96
<b>Reserves</b>	\$192,549.24	\$183,713.00	-\$8,836.24
<b>Transfers</b>	\$66,496.84	\$66,111.05	-\$385.79
<b>Total Expenditure</b>	<b>\$3,907,324.05</b>	<b>\$3,228,560.75</b>	<b>-\$678,763.30</b>
<b>Total Revenue</b>	<b>\$3,125,817.05</b>	<b>\$3,199,639.60</b>	<b>\$73,822.55</b>

### 301 - Fire

Fund 301 Budget Category	2020-2021 Budget	2021-2022 Budget	Increase/ (Decrease)
Revenue	\$3,125,817.05	\$3,181,632.75	\$55,815.70
<b>Expenditures</b>			
Total Personnel	\$267,317.00	\$276,864.00	\$9,547.00
Services & Supplies	\$2,575,351.97	\$2,621,509.66	\$46,157.69
Capital Outlay	\$805,609.00	\$80,363.04	-\$725,245.96
Reserves	\$192,549.24	\$183,713.00	-\$8,836.24
Transfers	\$66,496.84	\$66,111.05	-\$385.79
<b>Total Expenditure</b>	<b>\$3,907,324.05</b>	<b>\$3,228,560.75</b>	<b>-\$678,763.30</b>
<b>Total Revenue</b>	<b>\$3,125,817.05</b>	<b>\$3,181,632.75</b>	<b>\$55,815.70</b>
<b>Net Revenue/Expenses</b>		<b>-\$46,928.00</b>	



**301 - FIRE**Fiscal YTD  
3/31/2021FY 2020-21  
BudgetFY 2021-2022  
Budget

Notes

**REVENUES****Property Taxes**

<b>4034</b>	Zone A Property Tax Revenue	0.00	124,791.05	124,791.05
<b>4037</b>	Property Tax Zone B Received	281,449.66	470,477.00	501,784.70
<b>4038</b>	Property Tax Zone B Pass thru	1,232,617.00	1,811,402.00	1,828,491.00
<b>Total Property Taxes</b>		<b>1,514,066.66</b>	<b>2,406,670.05</b>	<b>2,455,066.75</b>

**Grant Revenue**

<b>4955</b>	Govt-Other St Aids & Reimbursements	0.00	15,689.00	15,689.00
<b>Total Grant Revenue</b>		<b>0.00</b>	<b>15,689.00</b>	<b>15,689.00</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	598,816.00	609,235.00
<b>Total Special Taxes &amp; Assessments</b>		<b>0.00</b>	<b>626,324.00</b>	<b>636,743.00</b>

**Other Revenues**

<b>4000</b>	Ambulance Agreement	38,863.64	67,134.00	67,134.00
<b>4920</b>	Other Revenue	5,000.00	0.00	20,000.00
<b>Total Other Revenues</b>		<b>43,863.64</b>	<b>67,134.00</b>	<b>67,134.00</b>

Grants that are being applied for

**Use of Money &**

<b>4505</b>	HO Prop Tax Relief	0.00	0.00	0.00
<b>4510</b>	Investment Income on funds	5,056.78	10,000.00	7,000.00
<b>4924</b>	Gain/Loss on Disp of F/A	0.00	0.00	0.00
<b>Total Use of Money &amp; Property</b>		<b>5,056.78</b>	<b>10,000.00</b>	<b>7,000.00</b>

<b>Total Revenues</b>	<b>1,562,987.08</b>	<b>3,125,817.05</b>	<b>3,181,632.75</b>
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**EXPENDITURES****Personnel****Salaries/Wages**

<b>8295</b>	Resv FF-Overtime/Shift Coverage	15,401.95	30,000.00	30,000.00
<b>8340</b>	Resv FF-Shift Coverage	86,553.60	144,000.00	144,000.00
<b>8345</b>	Resv FF-Special Projects	0.00	4,000.00	2,000.00
<b>Total Salaries/Wages</b>		<b>101,955.55</b>	<b>178,000.00</b>	<b>176,000.00</b>

**Payroll Taxes & Benefits**

<b>5021</b>	FICA - Fire - ER	5,559.40	9,100.00	9,100.00
<b>5030</b>	Life Insurance - ER	1,633.99	2,500.00	2,500.00
<b>5035</b>	AD & D Insurance	430.01	850.00	850.00
<b>5051</b>	Medicare - Reserves - ER	1,478.34	2,150.00	2,150.00

<b>301 - FIRE</b>		<b>Fiscal YTD 3/31/2021</b>	<b>FY 2020-21 Budget</b>	<b>FY 2021-2022 Budget</b>	<b>Notes</b>
<b>5070</b>	Retirement ER - Regular	33,106.23	44,142.00	54,514.00	unfunded accrued liability (amount give to us from CalPERS)
<b>5102</b>	CA Training Tax - ER	32.83	0.00	175.00	
<b>5120</b>	Workers Comp Insurance - ER	6,586.56	8,350.00	8,350.00	
<b>5124</b>	Retirement - ER - Tier 2	3,797.15	9,125.00	9,125.00	
<b>Total Payroll Taxes &amp; Benefits</b>		<b>52,624.51</b>	<b>76,217.00</b>	<b>86,764.00</b>	
<b>Employment Services</b>					
<b>5000</b>	Medical Exams & Procedures	1,994.00	3,000.00	4,000.00	
<b>5101</b>	Unemp. Costs - Reserves	3,874.44	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	3,417.00	4,000.00	4,000.00	
<b>Total Employment Services</b>		<b>9,285.44</b>	<b>13,100.00</b>	<b>14,100.00</b>	
<b>Total Personnel</b>		<b>163,865.50</b>	<b>267,317.00</b>	<b>276,864.00</b>	
<b>Services &amp; Supplies</b>					
<b>Clothing &amp; Uniform</b>					
<b>7246</b>	Uniform & Gear	374.88	2,000.00	3,000.00	
<b>7248</b>	Uniform Safety Boots	0.00	2,000.00	2,000.00	
<b>Total Clothing &amp; Uniform</b>		<b>374.88</b>	<b>4,000.00</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	1,046.99	1,500.00	1,500.00	
<b>7100</b>	Copier Contract-Maint & Usage	1,373.43	3,000.00	2,500.00	
<b>7202</b>	Building Alarms & Security	405.42	900.00	900.00	
<b>7204</b>	Cleaning Supplies, Laundry & Towel Service	1,709.54	4,000.00	3,500.00	
<b>7222</b>	Hazardous Materials CW JPA Cost	2,275.00	2,325.00	2,325.00	
<b>7500</b>	Schedule A Charges	1,232,617.00	2,437,726.00	2,465,234.00	
<b>Total Contract Services</b>		<b>1,239,427.38</b>	<b>2,449,451.00</b>	<b>2,475,959.00</b>	
<b>Equipment &amp; Tools</b>					
<b>6055</b>	Radios	129.49	2,000.00	2,000.00	
<b>6440</b>	Fire Personal Protection Equipment	0.00	15,000.00	15,000.00	
<b>6460</b>	Self-Contained Breathing Apparatus	62.02	3,000.00	3,000.00	
<b>6610</b>	Rescue-Extrication Equipment	0.00	1,500.00	2,000.00	
<b>6611</b>	Water Rescue Equipment	0.00	1,000.00	2,000.00	
<b>6630</b>	Rope & Climbing Equipment	0.00	1,000.00	2,000.00	

<b>301 - FIRE</b>		<b>Fiscal YTD 3/31/2021</b>	<b>FY 2020-21 Budget</b>	<b>FY 2021-2022 Budget</b>	<b>Notes</b>
<b>7234</b>	Oxygen Supplies & Cylinder	0.00	350.00	350.00	
<b>7238</b>	Paramedic & EMT Small Tools & Supplies	12,193.69	20,000.00	20,000.00	
<b>7242</b>	Minor Tools, Accessories & Field Machines	125.84	500.00	1,200.00	
<b>7252</b>	Misc Hardware	419.46	350.00	1,200.00	
<b>Total Equipment &amp; Tools</b>		<b>12,930.50</b>	<b>44,700.00</b>	<b>48,750.00</b>	
<b>Financial Services</b>					
<b>7309</b>	Late Fees	0.00	10.00	10.00	
<b>7310</b>	Bank Service Charges	0.00	20.00	20.00	
<b>9154</b>	Losses and Damages	0.00	50.00	50.00	
<b>Total Financial Services</b>		<b>0.00</b>	<b>80.00</b>	<b>80.00</b>	
<b>Ins., Licenses &amp; Regulatory Fees</b>					
<b>6120</b>	Computer Hardware/Software/Licenses	95.97	973.88	2,000.00	
<b>6345</b>	Property Taxes & Assessments Costs	3,894.62	5,420.66	5,420.66	
<b>7325</b>	Insurance	30,515.31	30,515.31	33,515.00	
<b>Total Ins., Licenses &amp; Regulatory Fees</b>		<b>34,505.90</b>	<b>36,909.85</b>	<b>40,935.66</b>	
<b>Legal &amp; Professional</b>					
<b>7320</b>	Professional & Consulting Services	2,783.15	2,500.00	3,000.00	
<b>7326</b>	Legal Services	225.00	350.00	350.00	
<b>7340</b>	Legal Notifications & Mandated Advertising	387.20	1,500.00	1,500.00	Weed Abatement post cards for next year
<b>Total Legal &amp; Professional</b>		<b>3,395.35</b>	<b>4,350.00</b>	<b>4,850.00</b>	
<b>Office/Operations</b>					
<b>7140</b>	General Supplies & Minor Equipment	589.12	700.00	1,000.00	
<b>7160</b>	Postage, Shipping & Mail Supplies	45.17	3,000.00	2,500.00	
<b>7216</b>	Fire Prevention Education Materials	0.00	0.00	1,800.00	From Fire mitigation fund - No Fair last Fiscal Year
<b>7226</b>	Membership & Dues	0.00	300.00	300.00	
<b>7230</b>	Misc Small Parts & Supplies	142.51	600.00	1,000.00	
<b>7240</b>	Propane	95.00	100.00	100.00	
<b>Total Office/Operations</b>		<b>871.80</b>	<b>4,700.00</b>	<b>6,700.00</b>	
<b>Other Expense</b>					
<b>7201</b>	White Goods & Accessories - bedding, towels	0.00	1,000.00	500.00	

<b>301 - FIRE</b>		<b>Fiscal YTD 3/31/2021</b>	<b>FY 2020-21 Budget</b>	<b>FY 2021-2022 Budget</b>	<b>Notes</b>
<b>7209</b>	District Operating Center Expense	0.00	500.00	200.00	
<b>7218</b>	Cooking Products - Food, Drinks & Staples	159.57	500.00	500.00	
<b>7224</b>	Kitchen Cookware & Utensils	21.44	800.00	800.00	
<b>7330</b>	Misc Operating Expenses	145.73	800.00	800.00	
	<b>Total Other Expense</b>	<b>326.74</b>	<b>3,600.00</b>	<b>2,800.00</b>	
<b>Rent &amp; Utilities</b>					
<b>6000</b>	Cell Phones	590.93	900.00	900.00	
<b>6025</b>	Telephone	5,506.20	6,700.00	6,700.00	
<b>8610</b>	Electric	926.12	926.12	1,200.00	
<b>8620</b>	Gas Service	1,320.63	800.00	1,600.00	
<b>8630</b>	Trash Services	1,166.64	1,600.00	1,600.00	
<b>8640</b>	Water and Water Services	2,972.11	4,500.00	4,500.00	
<b>8659</b>	Utility Cable Charges	883.49	1,200.00	1,200.00	
<b>8670</b>	Street Lighting	80.27	135.00	135.00	
	<b>Total Rent &amp; Utilities</b>	<b>13,446.39</b>	<b>16,761.12</b>	<b>17,835.00</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	361.06	400.00	500.00	
<b>6640</b>	R & M - Equip & Other Non-Structural Fixed Assets	2,335.29	2,500.00	3,500.00	
<b>6750</b>	R & M - Minor Tools & Equipment	1,153.02	1,000.00	1,600.00	
<b>6775</b>	R & M -Operation/Field Equipment	414.82	1,000.00	1,600.00	
<b>6800</b>	R & M - Grounds & Collection Systems	691.15	500.00	1,600.00	
<b>6900</b>	R & M - Buildings & Structures	2,335.25	3,000.00	8,000.00	Increase due to Chiefs Office and Shop
	<b>Total Repairs &amp;</b>	<b>7,290.59</b>	<b>8,900.00</b>	<b>17,300.00</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	200.00	100.00	
<b>7323</b>	Books, Publications & Subscriptions	25.00	200.00	200.00	
<b>7324</b>	Education, Training, Seminar	278.85	1,000.00	500.00	
<b>8405</b>	Reserve FF Training Costs	320.00	500.00	500.00	
	<b>Total Travel &amp; Training</b>	<b>623.85</b>	<b>1,900.00</b>	<b>1,300.00</b>	
	<b>Total Services &amp; Supplies</b>	<b>1,313,193.38</b>	<b>2,575,351.97</b>	<b>2,621,509.66</b>	
<b>Capital Outlay</b>					
<b>9006</b>	Infrastructure CIP	4,334.39	25,609.00	9,363.04	

<b>301 - FIRE</b>		<b>Fiscal YTD 3/31/2021</b>	<b>FY 2020-21 Budget</b>	<b>FY 2021-2022 Budget</b>	<b>Notes</b>
<b>9085</b>	Vehicle Purchase	15,011.45	780,000.00	71,000.00	\$780,000 From Vehicle Reserve-finish engine purchase & purchase new Utility
<b>Total Capital Outlay</b>		<b>19,345.84</b>	<b>805,609.00</b>	<b>80,363.04</b>	
<b>Reserves</b>					
<b>9504</b>	*Vehicle Replacement Reserve	0.00	89,250.00	93,713.00	
<b>9572</b>	*General Contingency (Operations) Reserve	0.00	103,299.24	90,000.00	
<b>Total Reserves</b>		<b>0.00</b>	<b>192,549.24</b>	<b>183,713.00</b>	
<b>TRANSFERS</b>					
<b>9511</b>	Interfund Transfer Out	49,872.60	66,496.84	66,111.05	
<b>Total Transfers</b>		<b>49,872.60</b>	<b>66,496.84</b>	<b>66,111.05</b>	
<b>Total Expenditures</b>		<b>1,546,277.32</b>	<b>3,907,324.05</b>	<b>3,228,560.75</b>	
<b>Net Revenues over Expenditures</b>			<b>(781,507.00)</b>	<b>(46,928.00)</b>	



# FIRE RESERVE

## LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet

As of 3/31/2021

Current Period  
Balance

### LIABILITIES & EQUITY

#### Other Liabilities

##### Other Liabilities

Replacement Reserve - Vehicle, Equip & Fire Engines 3110 1,011,661.02

General Contingency Reserve 3111 209,926.27

Public Facilities Fees Reserve 3115 40,334.00

Capital Outlay Reserve 3160 540,562.42

Total Other Liabilities 1,802,483.71

Total Other Liabilities 1,802,483.71

#### Equity

##### Equity

Fire Mitigation Fund 3161 135,448.89

Total Equity 135,448.89

Total Equity 135,448.89

Total LIABILITIES & EQUITY 1,937,932.60



Eddy Moore, Unit Chief

## LOS OSOS FIRE PROTECTION SERVICES AGREEMENT

### Schedule A

#### Costs for Providing Fire Protection Services

Fiscal Year 2021-2122 (July 1, 2021 through June 30, 2022)

Expense Type	CAL FIRE Costs	County Fire Costs	Total Costs
<b>Personnel Costs</b>			
	2,245,423 *	78,590 <i>cwoh</i>	2,324,013
Fire Station Staffing			
Fire Prevention Services			
Fire Hazard Mitigation Services			
Dispatch Services			
Training Services			
Chief Officer Coverage			
Administrative Services			
Fire Investigation Services			
Reserve Firefighter Program Management			
<b>Operating Costs</b>			
Uniforms	21,411 *	749 <i>cwoh</i>	22,160
Vehicle Operations	57,164 *	2,001 <i>cwoh</i>	59,165
Fleet Repair			
Preventive Maintenance			
Fuel, Oil, Lubrication, Batteries, Tires			
As per Schedule D of this agreement			
Communications		3,535	3,535
Paramedic Recertifications		1,423	1,423
Mobile Data Computing Support		3,826	3,826
Firefighter Training		8,256	8,256
GIS Support		662	662
Other Misc Costs		31,497	31,497
1/4 Time Office Workers		8,672	8,672
County-Wide Overhead		2,025	2,025
<b>TOTAL AMOUNT PAYABLE TO SLO COUNTY FIRE</b>			<b>2,465,234</b>
CSA9i Portion			27,508
Los Osos CSD Portion			2,437,726

This schedule is modified annually for application in the subsequent fiscal year.



Eddy Moore, Unit Chief

## LOS OSOS FIRE PROTECTION SERVICES AGREEMENT

### Schedule A

#### Costs for Providing Fire Protection Services

Fiscal Year 2021-2122 (July 1, 2021 through June 30, 2022)

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<b>Personnel Costs</b>			
	2,245,423 *	78,590 <i>cwoh</i>	2,324,013
Fire Station Staffing			
Fire Prevention Services			
Fire Hazard Mitigation Services			
Dispatch Services			
Training Services			
Chief Officer Coverage			
Administrative Services			
Fire Investigation Services			
Reserve Firefighter Program Management			
<b>Operating Costs</b>			
Uniforms	21,411 *	749 <i>cwoh</i>	22,160
Vehicle Operations	57,164 *	2,001 <i>cwoh</i>	59,165
Fleet Repair			
Preventive Maintenance			
Fuel, Oil, Lubrication, Batteries, Tires			
As per Schedule D of this agreement			
Communications		3,535	3,535
Paramedic Recertifications		1,423	1,423
Mobile Data Computing Support		3,826	3,826
Firefighter Training		8,256	8,256
GIS Support		662	662
Other Misc Costs		31,497	31,497
1/4 Time Office Workers		8,672	8,672
County-Wide Overhead		2,025	2,025
<b>TOTAL AMOUNT PAYABLE TO SLO COUNTY FIRE</b>			<b>2,465,234</b>
CSA9i Portion			27,508
Los Osos CSD Portion			2,437,726

This schedule is modified annually for application in the subsequent fiscal year.



# SOUTH BAY FIRE DEPARTMENT

## 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	Future Replacements
3411	Command 2010 Term=8Yrs; 3% <b>A</b>	<b>Replace</b> 80,000	82,400	84,872	87,418	90,041	92,742	95,524	98,390	<b>Replace</b> 101,342	104,382	107,513	110,739	114,061	117,483	121,007	124,637	<b>Replace</b> 128,377	132,228	136,195	140,280	144,489	2042 / 2043
U15	Utility 2003 Term=10Yrs; 3% <b>A</b>	65,017	66,968	<b>Replace</b> 68,977	71,046	73,177	75,373	77,634	79,963	82,362	84,832	87,377	89,999	92,699	95,480	98,344	101,294	104,333	107,463	110,687	114,008	117,428	2040 / 2041
MS 15	Rescue Squad 2016 Term=15yr; 3% <b>A</b>	185,658	191,228	196,965	202,874	208,960	215,229	221,685	228,336	235,186	242,242	249,509	256,994	264,704	272,645	<b>Replace</b> 280,824	289,249	297,927	306,864	316,070	325,552	335,319	2047 / 2048
E 215	Engine 1997 (Equip too) Term=15yr; 3.5% <b>A</b>	669,662	<b>Replace</b> 710,000	734,850	760,570	787,190	814,741	843,257	872,771	903,318	934,934	967,657	1,001,525	1,036,578	1,072,859	1,110,409	1,149,273	<b>Replace</b> 1,189,498	1,231,130	1,274,220	1,318,817	1,364,976	2049 / 2050
E 15	Engine 2013 (Equip too) Term=15Yr; 3.5% <b>A</b>	672,913	<b>Transfer to E215</b> 696,465	720,841	746,071	772,183	799,210	827,182	856,133	886,098	917,111	949,210	982,433	1,016,818	1,052,406	1,089,241	1,127,364	<b>Transfer to E215</b> 1,166,822	1,207,661	1,249,929			2049 / 2050
Replacement Cost		80,000	710,000	68,977						101,342		87,377				280,824		1,317,874					117,428
Used Vehicle Sales Proceeds <b>B</b>		(22,500)	(25,000)	(7,000)						(8,800)		(9,400)				(47,000)		(50,000)					(12,600)
Net Cost		57,500	685,000	61,977						92,542		77,977				233,824		1,267,874					104,828
Cumulative Replacement Costs		80,000	790,000	858,977						960,318		1,047,696				1,328,520		2,646,394					2,763,822

Contribution Each Fiscal Year <b>C</b>	121,644	85,000	89,250	93,713	98,398	103,318	108,484	113,908	119,604	125,584	131,863	138,456	145,379	152,648	160,280	168,294	176,709	185,544	194,822	204,563	214,791	
Sinking Fund Balance	705,352	47,852	75,125	168,838	267,236	370,554	479,038	592,946	620,008	745,592	799,477	937,933	1,083,312	1,002,136	1,162,416	1,330,710	239,545	425,089	619,911	824,473	934,436	
	<b>D</b>	<b>E,F</b>	<b>G</b>						<b>H</b>		<b>I</b>				<b>J</b>		<b>K</b>				<b>L</b>	

Notes	
<b>A</b>	3% and 3.5% Inflation rates based on current information, subject to change.
<b>B</b>	Sale proceeds contributions increased at a general rate of 3% each year.
<b>C</b>	Sinking fund contributions increased by 5% each year, as of 17/18
<b>D</b>	Cost of replacement vehicles is offset by estimated selling price of \$7,000 for current vehicles
<b>E</b>	Cost of replacement engine is offset by estimated selling price of \$25,000 for current engine
<b>F</b>	E215 will be sold for est. \$25,000. The current E15 will become E215 and a new E15 will be purchased
<b>G</b>	Cost of replacement vehicle is offset by estimated selling price of \$7,000 for current vehicle
<b>H</b>	Cost of replacement vehicle is offset by estimated selling price of \$8,800 for current vehicle
<b>I</b>	Cost of replacement vehicle is offset by estimated selling price of \$9,400 for current vehicle
<b>J</b>	Cost of replacement vehicle is offset by estimated selling price of \$47,000 for current vehicle
<b>K</b>	Cost of replacement vehicles is offset by estimated selling price of 50,000 for current vehicles
<b>L</b>	Cost of replacement vehicle is offset by estimated selling price of \$12,600 for current vehicle

Fiscal Year	Schedule
17/18	MR15 was replaced with MS15. Replacement moved up due to deterioration of the vehicle
18/19	3411 will be replaced due to high mileage
19/20	E215 will be sold. E15 will be transferred to E215 and a new E15 will be purchased. E215 was originally slated to be sold 17/18.
20/21	UT15 will be replaced; The replacement of this vehicle has been pushed back since 13/14 due to low mileage.
26/27	3411 will be replaced.
30/31	U15 will be replaced.
32/33	MS15 will be replaced.
34/35	3411 and E215 will be replaced. E15 will be transferred to E215 and a new E15 will be purchased.
38/39	UT15 will be replaced