

DATE: January 20, 2021

FILE: 1700-02/2021/220

TO: Chair and Directors
Electoral Areas Services Committee

Supported by Russell Dyson
Chief Administrative Officer

FROM: Russell Dyson
Chief Administrative Officer

R. DYSON _____

RE: 2021 - 2025 Financial Plan – Hornby Island Fire Protection – Function 220

Purpose

To provide the Electoral Areas Services Committee with the proposed 2021 - 2025 financial plan and work plan highlights for the Hornby Island Fire Protection Service, function 220.

Recommendation from the Chief Administrative Officer:

THAT the proposed 2021 – 2025 financial plan for the Hornby Island Fire Protection Service, function 220, be approved.

Executive Summary

- A residential tax rate of \$0.7922 per \$1,000 of assessed value, which is a decrease of \$0.0657 compared to 2020.
- Requisition of \$550,000 which is an increase of \$10,000 over 2020, with incremental increases planned annually to \$610,000 in 2025 to fund ongoing capital purchases.
- Personnel costs of \$143,481 in 2021 which is an increase of \$4,851 from 2020.
- The operating expenses for the service proposed for 2021 is \$296,631, which is a decrease of \$60,015 from 2020, resulting mostly from a reduction in the minor capital budget from 2020 to 2021.
- A capital expense of \$52,250 in 2021 for the completion of the training facility.
 - Water tank replacements planned for 2022 and 2023
 - Planned replacement of an aged tanker truck in 2023
- Contribution to reserves of \$71,832 in 2021 which is a decrease of \$9,697 from 2020.

Prepared by:

Concurrence:

J. Bast

D. DeMarzo

James Bast
Manager of Fire Services

Doug DeMarzo
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Government Partners and Stakeholder Distribution (Upon Agenda Publication)

Hornby Island Residents and Ratepayers Association	✓
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Board Strategic Drivers

The Comox Valley Regional District (CVRD) Board has set four strategic drivers to guide service delivery. Table 1 notes the degree of influence the drivers have on projects and work plans.

Table 1: Board Strategic Drivers

<p>Fiscal responsibility:</p> <ul style="list-style-type: none"> • Fire services continues to focus on sustainable asset planning in advance of capital replacement and ensuring ongoing contributions to capital reserves and the utilization of borrowing when necessary. 	<p>Climate crisis and environmental stewardship and protection:</p> <ul style="list-style-type: none"> • Service provides protection to address increase in wildfire risk as a result of climate change.
<p>Community partnerships:</p> <ul style="list-style-type: none"> • Service agreement with Hornby Island Residents and Ratepayers Association (HIRRA) for the provision of bookkeeping and accounting services. Budgets are presented by HIRRA to the residents for approval in advance of being sent to the CVRD each year. • Hornby Island fire department has 28 volunteers. 	<p>Indigenous relations:</p> <ul style="list-style-type: none"> • This service is not significantly influenced by this driver.

Rethink Comox Valley / COVID-19 Response and Renewal

On May 12, 2020 the board adopted a COVID-19 renewal plan for the review of service levels and all necessary, critical and functional projects slated for the next five years. Recommended actions for the plan were brought forward to the relevant committees, commissions and partners for review over the summer.

In accordance with the COVID 19 renewal plan the proposed 2021-2025 financial plan includes:

- Delayed by one year, the planned replacement of water storage tanks thereby deferring a capital cost of \$35,000 to 2022.
- Limit further inspection of fire hall walls following a satisfactory engineer’s report, for an estimated savings of \$8,500.

Note: The COVID 19 renewal plan also included a delay of the planned purchase of a replacement water tanker truck. Following development of the proposed financial plan, and in the context of a stable requisition within the plan, staff are recommending that the replacement of the tanker truck proceed as planned in 2023.

Economic Recovery Task Force Actions

Not applicable for this service.


Financial Plan Overview

A major component of the proposed 2021 budget is the operational grant which is based on Hornby Island Residents and Ratepayers Association (HIRRA) budget submission attached as Appendix A.

The 2021 - 2025 proposed five-year financial plan for the Hornby Island Fire Protection Service, function 220, including service establishment information, the requisition summary and the operating and capital budgets, is available within the full proposed budget binder, provided in both searchable PDF and e-reader formats, located on the CVRD financial plan web page at www.comoxvalleyrd.ca/currentbudget.

Table 2 on the following page summarizes the 2021 proposed budget as compared to the 2020 adopted budget. Significant variances from 2020 adopted budget will be discussed in the financial plan sections that follow.

Table 2: Financial Plan Highlights

 2021 Proposed Budget		#220 Hornby Island Fire		
Operating	2020 Budget	2021 Proposed Budget	Increase (Decrease)	
Revenue				
Senior Govt Grants	25,000	0	(25,000)	
Requisition	540,000	550,000	10,000	
Long Term Debt Proceeds	1,252,525	0	(1,252,525)	
Prior Years Surplus	40,882	44,400	3,518	
	\$ 1,858,407	\$ 594,400	\$ 1,264,007	
Expenditures				
Personnel Costs	138,630	143,481	4,851	
Operating	356,376	296,361	(60,015)	
Contribution to Reserve	81,529	71,832	(9,697)	
Debt Charges	1,281,872	82,726	(1,199,146)	
	\$ 1,858,407	\$ 594,400	\$ (1,264,007)	
Capital				
Funding Sources				
Transfer from Reserve	35,000	52,250	17,250	
	\$ 35,000	\$ 52,250	\$ 17,250	
Funding Applied				
Capital Projects & Equip	35,000	52,250	17,250	
	\$ 35,000	\$ 52,250	\$ 17,250	

Highlights of the 2021 - 2025 proposed financial plan for function 220 include:

Revenue Sources

The proposed 2021-2025 financial plan includes:

- Total tax requisition of \$550,000 in 2021 which is an increase of \$10,000 over 2020.
- Estimated prior year surplus of \$44,400 which is an increase of \$3,518.

Personnel

The proposed 2021-2025 financial plan includes:

- Personnel costs of \$143,481 in 2021 which is an increase of \$4,851 from 2020 as a portion of administrative assistant, Manager of Fire Services and Deputy Training Officer at Oyster River are now allocated to fire services;
- Funding for the annual remuneration of the Fire Chief.
- There are no personnel changes anticipated.

Operations

The proposed 2021-2025 financial plan includes:

- The total operating expenses for the service proposed for 2021 is \$296,361, which is a decrease of \$60,015 from 2020.
 - Decrease largely attributed to the grant funded minor capital expenditures in 2020 being completed.

Capital

The proposed 2021-2025 financial plan includes:

- Total capital expenditures of \$52,250 in 2021 which is an increase of \$17,250 from 2020.
 - Largely attributed to the planned completion of the training facility project in 2021.
- A capital plan to replace the oldest water supply tanks.
 - 2022 capital replacement water storage tank for \$35,000.
 - 2023 capital replacement water storage tank for \$35,000.
- The capital replacement of an aged tanker truck for \$350,000 in 2023.

Table 3 highlights capital projects within this financial plan.

Table 3: Capital Projects

Project Description	Budget year	Anticipated cost	Anticipated schedule
Training Building <ul style="list-style-type: none"> • To be funded by transfer from reserve 	2021	\$52,250	Spring/Summer 2021
Water supply tank replacement <ul style="list-style-type: none"> • Carmichael Tank • To be funded by transfer from reserve 	2022	\$35,000	Spring/Summer 2022
Water supply tank replacement <ul style="list-style-type: none"> • Whaling Station Tank • To be funded by transfer from reserve 	2023	\$35,000	Spring/Summer 2023
Tanker truck replacement <ul style="list-style-type: none"> • Replace 1996 Superior Tanker Truck • To be funded by: <ul style="list-style-type: none"> ○ transfer from reserves, and ○ short-term debt proceeds 	2023	\$350,000	Summer/Fall 2023
Replacement of 2013 Ford F150 XL Supercab	2025	\$70,000	Summer 2025
All projects approved in the Financial Plan will be procured in accordance with Bylaw No. 510 and the board approved Procurement Policy.			

Sustainable Asset Funding

Staff has developed a sustainable asset funding model (SAF) for the Hornby Island Fire Protection Service. The SAF is a long range planning tool used to anticipate future capital purchases and to identify future capital replacement obligations, towards maintaining a sustainable service delivery. The SAF model will inform the development of an asset management plan for fire services.

Discussions with the Fire Chief and Officers of the fire department identified major capital assets and their respective life-cycle, expected replacement cost, and estimated annual contributions to

capital reserve required to fully fund their replacement at the time they are needed. The Hornby Island Fire Protection Service SAF is attached as Appendix B.

Funding options:

In the context of the SAF, staff has identified three possible options for the accrual of funds to meet future capital replacement obligations and maintain service levels. Specifically:

- Today’s taxpayers may be engaged to provide funding to meet future capital replacement obligations. This could be accomplished by increasing the tax requisition of 2020 and subsequent years, sufficiently to fund the capital replacements in the year that they are anticipated.
- Future taxpayers may be engaged to provide funding to meet future capital replacement obligations. This could be accomplished by way of the financing of capital replacements in the year that they are acquired with tax requisitions increased at that time to service the debt.
- A combination of today’s and future taxpayers may be engaged to provide funding to meet future capital replacement obligations. This could be accomplished by engaging today’s taxpayer to fund a portion of the capital replacement obligation, recognizing that future taxpayers will be required to fund the remaining costs.

In the context of the SAF, to maintain the current level of service by way of “today’s taxpayers” the contribution to capital reserve would need to be increased by approximately \$385,827 in 2021 which is not being recommended in this report.

The SAF currently in place will be incorporated into the CVRD corporate wide asset management strategy which will be under review in 2021 and future years as a “state of the nation” asset management plan is completed for all core asset groups which will consider strategic funding strategies to ensure sustainable service delivery and minimize impacts and volatility to the ratepayers.

Reserves

The proposed 2021-2025 Financial Plan includes;

- Contribution to reserves of \$71,832 in 2021 which is a decrease of \$9,697 from 2020.

The Hornby Island Fire Protection Service has an approximate capital reserve balance of \$251,180 at the end of 2020.

Table 4 illustrates the anticipated contributions and annual balances based on the recommendations of the 2021-2025 proposed Financial Plan.

Table 4 – Estimated Capital Reserve Status

Capital reserve (machinery & equipment) activity	2021	2022	2023	2024	2025
Beginning balance	\$251,180	\$266,493	\$279,956	\$111,361	\$146,136
Contributions to reserve	\$67,563	\$48,463	\$41,405	\$34,775	\$39,046
Applied to capital	(\$52,250)	(\$35,000)	(\$210,000)	(\$0)	(\$70,000)
Estimated balance at year end	\$266,493	\$279,956	\$111,361	\$146,136	\$115,182

There is also a future expenditure reserve estimated to be \$52,917 at the end of 2020.

Debt Charges

Following completion of the new fire hall project, the proposed 2021-2025 financial plan includes:

- Long-term debt costs of \$82,726 annually for 20 years regarding the new fire hall constructed in 2017.
- Beginning in 2024, short-term debt costs of \$39,813 annually for 5-years regarding the replacement of the aged water tanker truck.

Tax Impacts

The 2021 - 2025 financial plan indicates the following residential tax impact:

- Based on the 2021 completed assessment roll, the estimated residential tax rate for this service is expected to be \$0.7922 per \$1,000 of taxable assessed value.
- The 2020 residential tax rate for the service was \$0.8579 per \$1,000 of taxable assessed value.
- For a residence with an assessed value of \$500,000, the total tax impact is estimated to be \$396.

Citizen/Public Relations

The Hornby Island Fire Protection Service provides for protection of life and property for the residents of the local service area. The agreement with HIRRA for provision of financial administration of operational grant funding and community engagement services includes HIRRA as a venue for discussions with the greater community regarding budgetary matters for the service. The 2021 budget submission was supported at the November 2020 meeting of HIRRA.

Attachments: Appendix A – HIRRA Budget Submission
Appendix B – Sustainable Asset Funding

Hornby Island Fire Rescue 5 Year Budget 2021-2025 - DRAFT

based on 2.0% inflation inflation

Oct 22/20

Operating Revenue	2018	2019		2020			2021	2022	2023	2024	2025
	Actual	Budget	Actual	Budget	Actual Sep 30	Projected	Budget	Budget	Budget	Budget	Budget
Surplus/Deficit C/FWD (most recent actuals)		\$ 12,190		\$ 439			\$ (1,673)	\$ -	\$ -	\$ -	\$ -
CVRD Operating Grant	\$ 190,936	\$ 184,789	\$ 184,789	\$ 201,227	\$ 201,228	\$ 195,578	\$ 206,810	\$ 209,965	\$ 212,741	\$ 215,611	\$ 218,166
Parks Patrol	\$ 2,600	\$ 2,600	\$ 2,600	\$ 2,600	\$ 2,600	\$ 2,600	\$ 2,600	\$ 2,600	\$ 2,600	\$ 2,600	\$ 2,600
Total Revenue	\$ 193,536	\$ 199,579	\$ 187,389	\$ 204,267	\$ 203,828	\$ 198,178	\$ 207,738	\$ 212,565	\$ 215,341	\$ 218,211	\$ 220,766
Allocation to Core Services	\$ 15,202	\$ 17,414	\$ 17,414	\$ 19,490	\$ 14,617	\$ 19,490	\$ 22,618	\$ 22,618	\$ 22,618	\$ 22,618	\$ 22,618
Net Revenue	\$ 178,334	\$ 182,165	\$ 169,975	\$ 184,777	\$ 189,211	\$ 178,688	\$ 185,120	\$ 189,948	\$ 192,723	\$ 195,593	\$ 198,148

Operating Expenses

Administrative Wages & MERCS	\$ 4,172	\$ 5,000	\$ 5,090	\$ 5,200	\$ 3,210	\$ 3,700	\$ 4,200	\$ 5,410	\$ 5,518	\$ 5,629	\$ 5,741
Officer Remuneration & MERCS	\$ 18,302	\$ 22,500	\$ 19,660	\$ 20,000	\$ 16,740	\$ 22,000	\$ 22,000	\$ 24,000	\$ 24,000	\$ 24,000	\$ 24,000
Fire Fighter Honorarium & MERCS	\$ 18,000	\$ 18,000	\$ 18,000	\$ 18,000	\$ 9,000	\$ 18,000	\$ 18,000	\$ 18,000	\$ 18,000	\$ 18,000	\$ 18,000
<i>AW+OR+FFH & MERCS</i>	\$ 2,835		\$ 3,099	\$ 2,600	\$ 2,267	\$ 2,800	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
Seasonal Fire Patrol & Permits, WCB only	\$ 12,472	\$ 16,000	\$ 13,866	\$ 16,000	\$ 11,629	\$ 12,000	\$ 13,500	\$ 15,000	\$ 16,979	\$ 17,319	\$ 17,319
Total Wages, Remuneration/Honorarium	\$ 55,781	\$ 61,500	\$ 59,716	\$ 61,800	\$ 42,846	\$ 58,500	\$ 60,700	\$ 64,056	\$ 64,498	\$ 64,948	\$ 64,948
1 Education / Training	\$ 28,830	\$ 26,500	\$ 13,233	\$ 27,030	\$ 9,331	\$ 14,000	\$ 25,500	\$ 27,000	\$ 27,500	\$ 28,000	\$ 28,560
2 Insurance (Fire Fighters AD&D)	\$ 2,428	\$ 4,400	\$ 2,394	\$ 2,600	\$ 2,688	\$ 2,688	\$ 2,800	\$ 2,800	\$ 2,900	\$ 3,000	\$ 3,060
Office Expenses	\$ 6,784	\$ 5,875	\$ 8,207	\$ 6,500	\$ 4,361	\$ 6,500	\$ 6,500	\$ 6,500	\$ 6,500	\$ 6,500	\$ 6,630
Publicity / Promotion	\$ 7,305	\$ 6,000	\$ 5,849	\$ 6,120	\$ 1,555	\$ 5,000	\$ 6,000	\$ 6,367	\$ 6,495	\$ 6,624	\$ 6,757
Supplies	\$ 18,855	\$ 19,500	\$ 23,852	\$ 20,500	\$ 9,521	\$ 18,000	\$ 20,500	\$ 21,328	\$ 21,755	\$ 22,190	\$ 22,634
3 Telecommunications	\$ 3,050	\$ 4,200	\$ 3,843	\$ 4,200	\$ 2,951	\$ 4,200	\$ 4,370	\$ 4,457	\$ 4,546	\$ 4,637	\$ 4,730
4 Utilities / Monitoring	\$ 8,007	\$ 7,300	\$ 6,078	\$ 7,446	\$ 5,688	\$ 7,500	\$ 7,700	\$ 7,747	\$ 7,902	\$ 8,060	\$ 8,221
5 Building Maintenance	\$ 12,282	\$ 10,000	\$ 11,885	\$ 11,000	\$ 25,528	\$ 27,000	\$ 15,000	\$ 10,612	\$ 10,824	\$ 11,041	\$ 11,262
Equipment Maintenance	\$ 6,532	\$ 6,630	\$ 8,844	\$ 6,763	\$ 5,830	\$ 6,500	\$ 6,700	\$ 7,036	\$ 7,177	\$ 7,320	\$ 7,466
First Aid Supplies	\$ 447	\$ 750	\$ 728	\$ 800	\$ 909	\$ 1,000	\$ 1,000	\$ 850	\$ 850	\$ 900	\$ 900
Vehicle Fuel	\$ 4,379	\$ 5,900	\$ 8,038	\$ 6,018	\$ 2,902	\$ 5,900	\$ 6,100	\$ 6,261	\$ 6,386	\$ 6,514	\$ 6,644
Vehicle Repair & Maintenance	\$ 16,974	\$ 16,000	\$ 15,636	\$ 17,500	\$ 3,721	\$ 16,400	\$ 16,500	\$ 16,979	\$ 17,319	\$ 17,665	\$ 18,019
Volunteer Fund	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 1,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
Water Tank Maintenance	\$ 4,242	\$ 5,610	\$ 1,344	\$ 4,500	\$ 2,571	\$ 3,500	\$ 3,750	\$ 5,953	\$ 6,072	\$ 6,194	\$ 6,318
Total Expenses	\$ 177,895	\$ 182,165	\$ 171,648	\$ 184,777	\$ 121,401	\$ 178,688	\$ 185,120	\$ 189,948	\$ 192,723	\$ 195,593	\$ 198,148

Surplus/(Deficit)	\$ 439	\$ -	\$ (1,673)	\$ -	\$ 67,809	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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CVRD Budget Line Item Requests****	2018	2019	2020	2021	2022	2023	2024	2025
Turn Out Gear		\$ 8,500	\$ 10,000		\$ 8,500	\$ 8,500	\$ 8,500	\$ 8,500
New Tender								
Training Facility			\$ 30,000		\$ 40,900			
Replace 64		\$ 25,000						
Replace Carmichael Tank					\$ 25,000			

Replace Sandpiper Tank				\$ 35,000								
2 New AEDs				\$ 5,500								
Replace 4 SCBA cylinders							\$ 4,800	\$ 4,800	\$ 4,800	\$ 4,800	\$ 4,800	\$ 4,800
Replace 1996 Superior Tender (2026)												
Replace Whaling station tank									\$ 25,000			
Replace 2013 duty officer vehicle (2028)												
Gear Extractor								\$ 7,500				
Install New Fuel Tank		\$ 9,000										
Total	\$ -	\$ 42,500	\$ -	\$ 80,500	\$ -	\$ -	\$ 54,200	\$ 45,800	\$ 38,300	\$ 13,300	\$ 13,300	\$ 13,300

**** These Expenses Do Not Flow Through HIRRA Finances

Operation Fund Balances 2018-19

2018 Fund Balance C/Fwd	\$ 7,002
2019 Surplus / Deficit	\$ (1,673)
2019 Fund Balance C/Fwd	\$ 5,330

NOTES:

1. Much off-island training was cancelled this year
2. Seven new firefighters increase premiums
3. On track for this year. Expecting slight bump for next year.
4. Expecting colder winter this year.
5. Expecting snow, need to finish generator install, finish patio stones.

Sustainable Asset Funding, Function Name: Hornby Island Fire		Function Number: 220		2021 -2025							
<p>The Sustainable Asset Funding (SAF) model is a long range planning tool used to anticipate future capital purchases and to identify future capital replacement obligations for this service. This SAF also provides information to the board towards policy direction regarding funding of future replacement obligations. Assumes reserves for full cost at time of replacement. This SAF is based on the principles that:</p> <ul style="list-style-type: none"> • Building replacement costs are based on current estimated construction costs, • Equipment replacement costs are based on current estimated costs, • The lifespan of assets are based on the Tangible Capital Asset Reporting Policy of the Board and the actual usage or deterioration of the asset, • Specific and regular repair and maintenance programs maximize the life-cycle of capital assets, and • It will be updated and reported to the board annually as part of the financial planning process 											
Type	Description	Date in Service	Expected Service Life	Expected Replacement Year	Remaining Service Life	Current Estimated Value	Expected Replacement Cost	2021 Estimated contribution required	2021 FP contribution to reserve	2021 Variance	Notes
Water Tanks	Water Supply: 3 older tanks	1986	34	2020	0 yrs	(3x \$1000) \$3000	(3x35,000) \$105,000	\$35,000.00	\$35,000.00	\$0.00	Epoxy Lined tanks. Replaced Sandpiper tank in 2020, Replace Carmichael in 2022, Replace Whaling Staion in 2023.
Water Tanks	Water Supply: 8 Newer Tanks	2011	25 yrs	2036	15 yrs	(8x\$15,000) \$120,000	(8x35,000) \$280,000	\$18,700.00	\$0.00	-\$18,700.00	Bare metal tanks with anodes
Building	Firehall at 3715 Central Road	2017	50 yrs	2067	46 yr	\$2,400,000.00	\$2,400,000.00	\$52,200.00	\$0.00	-\$52,000.00	Assumes new completed in 2017. Reserves begin 2018 for 50 yrs. Estimate based on construction costs
Trucks	Unit #61 Main Engine	2003	*25 yrs	2028	7 yrs	\$30,000.00	\$550,000.00	\$78,570.00	\$0.00	-\$78,570.00	*Replacement in 2028 with annual pump recertification 2023 to 2028 to maintain insurance grade rating.
Trucks	Unit #62 Tanker Truck (1996 Ford)	1996	25 yrs	2023	2 yrs	\$10,000.00	\$350,000.00	\$175,000.00	\$32,563.00	-\$142,437.00	Water tanker truck. Replace in 2023. Begin accumulating reserves in 2024 for 25 years
Trucks	Unit #66 Ambulance (1999 Ford)	1999	20 yrs	2019	0 yrs	\$5,000.00	\$10,000.00	\$10,000.00	\$0.00	-\$10,000.00	In discussions with BCEHS about supplying a car. Wait to see if there is a cost.
Trucks	Unit 63 Tanker Truck (2017 Freightliner)	2017	25 yrs	2042	21 yrs	\$240,000.00	\$350,000.00	\$16,700.00	\$0.00	-\$16,700.00	Additional tanker truck required to achieve superior shuttle accreditation. Purchase in 2017 with accumulation of reserves to begin 2018 for 25 years.
Trucks	Unit #64 Rescue Truck (2003 Ford F550)	2019	25 yrs	2028	7 yrs	\$10,000.00	\$200,000.00	\$28,570.00	\$0.00	-\$28,570.00	Purchase rescue truck (2003 F550) in 2019 from Black-Creek-Oyster Bay from reserve funds. Replacement cost \$200K. Begin accumulating reserves in 2021
Trucks	Unit #65 Duty Officer Truck (2013 Ford P/U)	2013	12 yrs	2025	4 yrs	\$5,000.00	\$70,000.00	\$17,500.00	\$0.00	-\$17,500.00	New truck purchased in 2013. Replace in 2025
Equipment	Generator Kohler	2008	40 yrs	2048	27 yrs	\$8,000.00	\$60,000.00	\$2,250.00	\$0.00	-\$2,250.00	40kw emergency power supply for fire hall. Note: CVEP has larger 80kw generator on loan to HIFR.
Equipment	SCBA cylinders, Draeger	2011	15 yrs	2026	5 yrs	\$5,000.00	\$28,800.00	\$5,600.00	\$0.00	-\$5,600.00	Self Contained Breathing Apparatus (SCBA) capital plan to replace 4 cylinders each year 2021 to 2026
Equipment	Compressor Fill Station	2011	25 yrs	2036	15 yrs	\$15,000.00	\$40,000.00	\$2,700.00	\$0.00	-\$2,700.00	Fills SCBA
Equipment	Auto extrication equipment	2000	25 yrs	2025	4 yrs	\$2,000.00	\$40,000.00	\$10,000.00	\$0.00	-\$10,000.00	Light use so may go longer to replacement
Equipment	Mobile Pump Kohler 27 HP	2011	20 yrs	2031	10 yrs	\$5,000.00	\$8,000.00	\$800.00	\$0.00	-\$800.00	
	Estimated reserve contributions required totals							\$453,590.00		-\$385,827.00	
	Financial Plan contribution totals								2021 FP \$67,563		