

VILLAGE FIRE DEPARTMENT
REGULAR MONTHLY BOARD MEETING AGENDA
Wednesday, February 26, 2025, 6:00 P.M

Notice is hereby given of a regular monthly meeting of the Fire Commission of the Village Fire Department, to be held on **Wednesday, February 26, 2025, at 6:00 P.M.**, 901 Corbindale Road, Hedwig Village, Texas 77024.

1. **CALL TO ORDER**
2. **COMMENTS FROM THE PUBLIC** – Comments are limited to 3 minutes each.
3. **CONSENT AGENDA** – All Consent Agenda items listed are considered to be routine by the Board of Commissioners and will be enacted by one motion. There will be no separate discussion of these items unless a Board Member requests, in which event the item will be removed from the Consent Agenda and considered in its normal sequence on the agenda.
 - A. Approval of Minutes – Regular Monthly Board Meeting Minutes January 22, 2025
 - B. Approval of Bills Paid – January 2025
4. **REPORTS**
 - A. Treasurer’s Financial Reports and possible action – restated December 2024 and January 2025
 - B. Administrator’s Report and possible action – January 2025
 - C. Investment Report – January 2025
 - D. Budget Committee Meeting Report
 - E. Audit Committee Meeting Report
 - F. Fire Chief’s Report and possible action – January 2025
5. **DISCUSSION ITEMS/PRESENTATION OF SPECIAL REPORTS** – The Board will discuss and consider possible action on the following:
 - A. Temporary Aerial Apparatus
 - B. Accident/Injury Report
6. **DISCUSSION OF AND POSSIBLE ACTION ON THE FOLLOWING** – The Board will discuss and consider possible action on the following:
 - A. Budget Amendment 2025-01
 - B. Purchase of the following:
 1. Ladder Truck
 - C. QuickBooks Conversion Update
 - D. Tipalti Service Agreement
 - E. ORW Accounting Services Engagement Letter

I certify that the agenda for the 26th of February 2025 Regular Monthly Board Meeting was posted at the fire department this the 21st day of February 2025, at 2:00 P.M. – Amy Buckert, Administrator/Finance Director

The facility is wheelchair-accessible and accessible parking is available. Requests for accommodations or interpretive services must be made at least forty-eight (48) hours prior to this meeting. Please contact the Fire Chief’s Office at (713) 468-7941 for further information.

7. **DISCUSSION OF AND POSSIBLE ACTION REGARDING PAST FINANCIAL MATTERS** - The Board of Commissioners will discuss and take any action necessary related to past financial matters, the resulting forensic audit, and steps toward resolution.
8. **DISCUSSION OF AND POSSIBLE ACTION REGARDING TIMING AND PAYMENT OF 2024 AUDIT** - The Board of Commissioners will discuss and take any action necessary related to past financial matters, the resulting forensic audit, and steps toward resolution.
9. **FY 2026 BUDGET DISCUSSION #1** – The Board of Commissioners will conduct Budget Hearing #1 to include discussion and possible action.
10. **EXECUTIVE SESSION** - The Board of Commissioners will retire into Executive Session as authorized by Chapter 551; Texas Government Code, to seek legal advice related to the following matters:
 - A. Executive session pursuant to Texas Government Code Section 551.074 authorizing a governmental body to deliberate the appointment, employment, evaluation, reassignment, duties, discipline, or dismissal of a public officer or employee; Fire Chief
 - B. Executive session pursuant to Section 551.071 consultation with attorney regarding pending or contemplated litigation
11. **FUTURE TOPICS**
12. **NEXT MEETING DATE**
March 26, 2025
13. **ADJOURNMENT**

I certify that the agenda for the 26th of February 2025 Regular Monthly Board Meeting was posted at the fire department this the 21st day of February 2025, at 2:00 P.M. – Amy Buckert, Administrator/Finance Director

The facility is wheelchair-accessible and accessible parking is available. Requests for accommodations or interpretive services must be made at least forty-eight (48) hours prior to this meeting. Please contact the Fire Chief's Office at (713) 468-7941 for further information.

Minutes
**VILLAGE FIRE DEPARTMENT
REGULAR MONTHLY BOARD
MEETING**
Wednesday, January 22, 2025, 6:00 P.M.

1. CALL TO ORDER

A regular fire commission meeting of the Village Fire Department was held on Wednesday, January 22, 2025, at 901 Corbindale, Houston, Texas 77024. It began at 6:03 p.m. and was presided over by Keith Brown. The secretary was present.

Present & Voting Were:

City of Bunker Hill Village
City of Hedwig Village
City of Hunters Creek
City of Piney Point Village
City of Hilshire Village
City of Spring Valley Village

Commissioner Keith Brown, Chair
Commissioner Matt Woodruff
Commissioner Rob Adams, Secretary
Commissioner Henry Kollenberg, Vice Chair
Commissioner Mike Garofalo
Alternate John Lisenby

Present Were:

City of Bunker Hill Village
City of Hunters Creek
City of Hilshire Village
City of Spring Valley Village
City of Piney Point Village

Alternate Clara Towsley
Alternate John DeWitt
Mayor Robert (Bob) Buesinger
Alternate John Lisenby
Alternate Dan Ramey

Village Fire Department
Administrative Staff

Fire Chief, Howard Miller
Amy Buckert, Administrator/Finance Director
Katherine Stuart, Administrative Specialist

Randle Law Firm

Attorney Brandon Morris

Not Present Were:

City of Hedwig Village
City of Spring Valley Village

Alternate Patrick Breckon
Commissioner Allen Carpenter, Treasurer

2. COMMENTS FROM THE PUBLIC – Comments are limited to 3 minutes each.

None

3. CONSENT AGENDA – All Consent Agenda items listed are routine by the Board of Commissioners and will be enacted by one motion. There will be no separate discussion of these items unless a Board Member requests, in which event the item will be removed from the Consent Agenda and considered in its normal sequence on the agenda.

A. Approval of Minutes – Regular Monthly Board Meeting Minutes November 20, 2024

B. Approval of Bills Paid – November and December 2024

C. Approval of Annual Calendar

Motion: Mr. Kollenberg moved to take the annual calendar off the consent agenda and discuss it later during the budget process discussion.

Second: Buesinger

Unanimously approved

Motion: Buesinger

Second: Ramey
Unanimously approved

4. **DISCUSSION OF AND POSSIBLE ACTION REGARDING PAST FINANCIAL MATTERS** - The Board of Commissioners will receive a report from Marc Schwartz and discuss and take any action necessary related to past financial matters, the resulting forensic audit, and steps toward resolution.

Marc Schwartz presented his findings from his forensic audit report. There was significant discussion about the remaining credit card statements the department did not have. Staff were directed to obtain the statements from Wells Fargo and review them for possible fraudulent charges. The Commission requested that Chief Miller ask Sergeant Collins to facilitate communication with the District Attorney assigned to the case.

No action was taken

5. **REPORTS**

- A. Treasurer's Financial Reports and possible action – November and December 2024
- B. Administrator's Report and possible action – November and December 2024 (report attached)
- C. Investment Report – December Report (report attached)
- D. Budget Committee Meeting Report
- E. Audit Committee Meeting Report
- F. Fire Chief's Report and possible action – Annual Report 2024

Motion: Kollenberg moved to take Item #6 out of order after 5E.

Second: Brown
Unanimously approved

Chief Miller provided a cost estimate of \$1.8 million for the rebuilding of a truck, which exceeds the expected threshold of 60%. The Department is awaiting a decision from VFIS regarding the vehicle damage, indicating ongoing communication with the adjuster and Sutphen for cost assessments. The Chief reported a total of 2,288 fire incidents and 1,040 non-emergency service calls for the year 2024, with a total incident count of 2,744 and an average response time of 4 minutes and 42 seconds.

FEMA reimbursements were received, totaling \$10,816.18 for Derecho and \$28,927 for Hurricane Beryl. The first three quarters of EMS revenue data are available, but the last quarter's data is still pending.

The Fire Department completed significant projects such as the annex and main roof, hired an Administrator/Finance Director and part-time dispatchers. Fire hydrant inspections are scheduled to begin as soon as the weather permits, with a completion target by June. The Department is focusing on pre-fire planning and training programs, particularly in driving and accident prevention. Fire Marshal Croft conducted final inspections for 102 houses with residential sprinklers installed, coinciding with the start of 102 new homes. Marshal Croft reported that there were eleven structure or near-structure fires investigated last year, with seven of those investigated by him. He noted that there was no trend in the causes of these fires, which were attributed to aging houses and issues with lithium batteries. The team is preparing for the drone program by undergoing training, with one member scheduled to take a test next week, while others will take more time to study before proceeding.

Member Woodruff raised concerns about the current injury rates within their department, noting that they have experienced multiple injuries, including finger injuries and knee surgeries, which seem excessive for the department's size. He also suggested benchmarking performance against other departments to better understand safety metrics and identify areas for improvement. The near misses are reported to the Texas Commission on Fire Protection, indicating a structured approach to safety reporting. The training budget was underutilized in 2024, raising questions about the adequacy of safety training provided. It was suggested the

training budget accommodate the safety training classes that were previously missed.

Motion: Woodruff

Second: Lisenby

Unanimously approved

6. **DISCUSSION ITEMS/PRESENTATION OF SPECIAL REPORTS** – The Board will discuss and consider possible action on the following:
- A. Presentation from Kenneth Oliver of TMRS regarding an adjustment to TMRS contributions (notes/slideshow attached)

The report includes information about the Memorial Villages retirement plans as related to Village Fire. The Memorial Villages Police Department adopted a 100% updated service credit with a 50% non-retroactive COLA effective January 1, 2024. Other villages like Bunker Hill and Hunter's Creek adopted similar provisions with slight variations. Piney Point adopted a 50% updated service credit with transfers and a 30% non-retroactive COLA, while Spring Valley Village did not adopt any changes. There is interest from the Chief in matching Memorial Villages PD's adoption, but it is noted as a significant jump in rates.

The plan requires active employees to contribute 7% of their paycheck, which grows at a guaranteed interest rate of 5%. Upon retirement, the contributions and interest are matched at a 2-to-1 ratio. The matching contributions have changed over time, with a historical match of 2-to-1 in 1996, an increase in employee deposit to 7% in 2000, and a reduction in the match to 1.5-to-1 in 2010, around the same time TMRS actuarial calculations were modified. **The last time updated service credits (USC) and cost-of-living adjustments (COLA) were fully adopted was 16 years ago in 2009**, which marked a notable change in how benefits were managed.

There is uncertainty regarding the future contribution rates, which could be influenced by several factors including asset returns and actuarial gains. **The recommendation is to adopt a lower contribution level initially and adjust as necessary, considering legislative impacts.**

Mr. Oliver committed to sending all prepared charts for distribution to participants, ensuring everyone has access to the necessary information.

No action was taken

7. **DISCUSSION OF AND POSSIBLE ACTION ON THE FOLLOWING** – The Board will discuss and consider possible action on the following:
- A. QuickBooks Conversion Update (Report Attached)
- B. ORW Engagement Letter, Contract Changes
- C. Siddons Martin Invoices
- D. Budget Process Presentation (Slides Attached)
- E. Salary Survey
- F. Discussion and possible action to purchase ladder truck, engine, and deputy chief vehicles

The team is currently entering data into QuickBooks, transitioning from the previous accounting system, Accounting CS, with a focus on ensuring accuracy through dual testing. Staff were tasked with exploring AI alternatives like Ramp and Tipalti, indicating an initiative-taking approach to improving expense management to enhance accountability in financial purchases. The current process for small purchases is seen as overly complicated and interrupts daily workflow. The team is looking for ways to streamline the purchase process while ensuring accountability.

It was decided to implement a fee limit for the engagement with ORW, suggesting a maximum amount each month to avoid excessive billing. There is a concern regarding the transition from a flat fee to an hourly rate, as

it may lead to unexpectedly high bills without proper oversight.

Regarding the Siddons Martin invoices, the total amount of work done that needs to be paid is \$127,000, with an additional \$11,000 from another source, leading to a total of \$138,000 that may be allocated from the budget. It was agreed that an end-of-year budget adjustment with the cities could be a way to manage the outstanding payments owed. It was agreed that the commission should pay invoices to the extent of their authority and capture any necessary adjustments in the year-end budget sent to the cities.

The discussion highlighted that if a ladder truck were ordered today, it would be expected to arrive in August 2026, indicating a significant lead time for procurement. Chief Miller mentioned that the replacement of the aerial was not due until 2032, but they are considering it now due to the need for a replacement after the November accident. There is a concern regarding the long delivery time of 48 months for the aerial apparatus, which is significantly longer than desired. The budget for the Deputy Chief Vehicle replacement is set at \$150,000, with an estimated cost of \$145,000 including additional mobile radios. The approval process for the deputy chief's vehicle requires further approval from the commission before proceeding with the purchase.

The projected delivery date for the engine is May 2027. Preparation of a budget amendment is needed to present to the cities for approval, ensuring it aligns with the capital replacement plan and insurance proceeds. The agreed value for the insurance proceeds is two million dollars, which will impact the budget for the ladder truck purchase. It was agreed that the pumper truck should be ordered now to take advantage of multi-truck discounts, despite the funding not being fully secured yet. The next step involves finalizing the amendment to the city's budget before their February meeting to ensure funding is in place for the pumper truck. The approved budget for the pumper truck is \$1.950 million as part of the 2025 budget, with a delivery time of 890 days. The Commission decided to request the cities to approve a budget amendment to allow for the expenditure of up to \$300,000 for the purchase of an aerial ladder truck to replace ladder one, contingent upon city approval.

Motion: Woodruff

Second: Kollenberg

Unanimously approved

8. EXECUTIVE SESSION - The Board of Commissioners will retire into Executive Session as authorized by Chapter 551; Texas Government Code, to seek legal advice related to the following matters:

A. Executive session pursuant to Section 551.071 authorizing a governmental body to seek legal advice about pending or contemplated litigation.

No action was taken

9. FUTURE TOPICS

- Chief's Retirement
- Budget Amendment
- Forensic Audit Update
- TMRS

Mr. Lisenby expressed gratitude for the hard work and dedication of the Administrative team, Amy Buckert, and Katherine Stuart. He stated that the changes made in the last three months were notable and significant compared to the two years that he has been on the Commission. Their work with the entire process has made things operate much more smoothly, with a lot more confidence. Staff thanked him for the recognition.

NEXT MEETING DATE

February 26, 2025

Village Fire Department
Regular Monthly Board Meeting
January 22, 2025

10. ADJOURNMENT

Time: 9:22 pm

Village Fire Department



901 Corbindale Rd
Houston, Texas 77024
(713) 468-7941
(713) 468-5039 FAX

Protecting and Serving the Cities of:
BUNKER HILL VILLAGE
HEDWIG VILLAGE
HILSHIRE VILLAGE
HUNTERS CREEK VILLAGE
PINEY POINT VILLAGE
SPRING VALLEY VILLAGE

To: Village Fire Department Fire Commission
From: Amy Buckert, Administrator/Finance Director
CC: Howard Miller, Fire Chief
Date: January 22, 2025
Re: **November/December Administrator's Report**

Please find below an overview of the financial statements and reports for last month.

Summary of VFD Financial Performance as of end of November (91.7% of the budget year):
(Budget amendments are captured in this month's financials.)

November Revenue:

- Total General Fund revenue year to date is tracking right at 92.7%.

November Expenses:

- Personnel Expenses: 84.3% of budget
- Operational Expenses: 68.6% of budget
- Total Expenses: 73.7% of budget

Summary of VFD Financial Performance as of end of December (100% of the budget year):
(Budget amendments are captured in this month's financials.)

December Revenue:

- Total General Fund revenue year to date is tracking right at 101%.

December Expenses:

- Personnel Expenses: 93.1% of budget
- Operational Expenses: 82.3% of budget
- Total Expenses: 91.5% of budget

**The December entries do not yet include any personnel accruals back to 2024, nor any adjusting journal entries to be made during audit.*

Key Highlights:

- Grant Income Received
- Monthly Investment Report (report in packet)
- Siddons Martin invoices/payments
- Update on progress with Lauren Falco (report in packet)

Policies Update

- No policy updates for January

Next Steps:

- Audit Committee Update

- Audit Committee met December 13 and laid out workplan and timeline with Mr. Belt
 - Aiming to have the PBC list from Belt Harris in February
- Budget Committee Update
 - Identified meeting dates for Budget Committee
 - Set dates for Budget Hearings
 - Meeting calendar in packet
 - Kick off presentation

December 2024 Investment Report

Account Type	Purchase Date	Maturity Date	Interest (Yield)	EOM Balance	Interest Earned
General Fund	N/A	On Demand	2.57%	\$617,685.28	\$1,258.31
Capital Fund	N/A	On Demand	2.57%	\$719.30	\$1.55
Facility Fund	N/A	On Demand	2.57%	\$3,151.67	\$6.79
Ambulance Fund (WF)	N/A	On Demand	0.56%	\$6,342.83	\$3.03
Ambulance Fund (St)	N/A	On Demand	2.57%	\$106,328.16	\$567.39
VMIG	N/A	On Demand	0%	\$10,462.64	\$0.00
Savings	N/A	On Demand	2.57%	\$507,876.85	\$1,503.07
TexasClass	N/A	On Demand	4.75%	\$1,014,457.66	\$4,069.61
Totals:				\$2,267,024.39	\$7,409.75

This report complies with the requirements of the Public Funds Investment Act and covers all the funds of the Village Fire Department that are subject to that law.



Amy Buckert, Administrator/Finance Director

VILLAGE FIRE DEPARTMENT



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BUNKER HILL VILLAGE
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PINEY POINT VILLAGE
SPRING VALLEY VILLAGE

To: Village Fire Department Fire Commission
From: Amy Buckert, Administrator/Finance Director
CC: Howard Miller, Fire Chief
Date: January 22, 2025

Re: QuickBooks Conversion Update

The following is an update on the QuickBooks Online (QBO) work being performed by Lauren Falco. Below is a summary of the progress, training, and recommendations.

ACS System and November 2024 Reconciliation

- Collaboration with ORW to understand the ACS system, which has been used for financial package and reconciling records through 2024
- ORW has maintained full control of the ACS system, while VFD staff has had limited interaction with tasks like downloading reports and recording journal entries
- A reconciliation discrepancy of \$8,463.79 was identified for the General Fund (Stellar Bank #2634), related to ORW's handling of outstanding checks as of October 31, 2024. This has been addressed in QBO bank reconciliations.

QBO Transition and Training

- Training on QBO features, including recording journal entries, downloading reports, and working with accrual-basis accounting
- QBO allows flexibility in generating reports on both cash and accrual bases
- Use of "Bill" function to stay more organized on timely payment of bills as opposed to "Checks" and "Expenses" functions

Integration of Apps

- QBO supports additional apps like Fathom (\$50/month for advanced reporting), Tipalti (purchase order automation apps) to streamline processes
- These tools offer greater control and efficiency for VFD Staff, offsetting extra costs as Admin staff is leveraged for higher-level tasks

Proposed P.O. Policy

- VFD Staff recommend establishing a \$500 threshold for P.O. processing to reduce time spent on approvals and receipts for smaller purchases

Next Steps and Recommendations

Vendor and Reporting Tasks

- Setup vendors for ACH payments
- Review vendors for 1099 preparation

- Review/revise investment report created by Administrator

Payroll Adjustments

- Coded payroll journal entries (J/E) from ORW reports and created a template for December 2024 payrolls (and beyond)

Fathom Reporting Tool

- Signed up for a two-week trial of Fathom to design customizable reports, including a potential Bay City Budget-style report for review

P-Card Research

- Exploring P-card programs (Tipalti) to provide detailed options for consideration

Time and Billing

- **Work Hours to Date:** 40 hours (invoice sent)
- **Estimated Additional Hours:** 80 hours for monthly reporting, P.O. process automation, and app integration

Texas Municipal Retirement System
Cost of Living Adjustment (COLA) Plans for 2025
Village Fire Department (01500)

Retirement Date	Original Monthly Benefit	Current Monthly Benefit	Proposed Plan - 30%		Proposed Plan - 50%		Proposed Plan - 70%	
			Retro	Non-Retro	Retro	Non-Retro	Retro	Non-Retro
02-1999	1,950.68	2,335.05	2,460.71	2,358.53	2,800.73	2,374.19	3,140.75	2,389.84
10-2001	1,460.78	1,672.55	1,795.11	1,689.37	2,018.00	1,700.58	2,240.89	1,711.80
02-2002	1,201.09	1,359.71	1,466.28	1,373.38	1,643.07	1,382.50	1,819.87	1,391.62
02-2004	1,994.95	2,189.96	2,392.57	2,211.98	2,657.66	2,226.67	2,922.74	2,241.35
12-2005	1,195.76	1,282.57	1,415.27	1,295.47	1,561.61	1,304.07	1,707.95	1,312.67
05-2007	1,334.39	1,372.51	1,542.57	1,386.31	1,681.36	1,395.51	1,820.15	1,404.72
04-2009	4,327.21	4,327.21	4,923.21	4,370.73	5,320.54	4,399.74	5,717.88	4,428.75
04-2010	1,872.40	1,872.40	2,108.58	1,891.23	2,266.03	1,903.78	2,423.48	1,916.34
08-2010	3,433.13	3,433.13	3,866.17	3,467.65	4,154.87	3,490.67	4,443.57	3,513.69
01-2011	4,201.88	4,201.88	4,705.50	4,244.14	5,041.25	4,272.31	5,377.00	4,300.48
02-2011	4,379.29	4,379.29	4,904.18	4,423.33	5,254.10	4,452.69	5,604.03	4,482.05
05-2011	3,760.38	3,760.38	4,211.09	3,798.20	4,511.56	3,823.41	4,812.03	3,848.62
02-2012	693.91	693.91	768.70	700.89	818.56	705.54	868.41	710.19
02-2013	2,966.40	2,966.40	3,265.41	2,996.23	3,464.75	3,016.12	3,664.09	3,036.01
04-2013	1,750.35	1,750.35	1,926.79	1,767.95	2,044.40	1,779.69	2,162.03	1,791.42
01-2014	519.91	519.91	569.23	525.14	602.12	528.62	635.00	532.11
12-2014	7,632.04	7,632.04	8,356.08	7,708.80	8,838.77	7,759.96	9,321.47	7,811.12
03-2015	3,137.40	3,137.40	3,425.74	3,168.95	3,617.97	3,189.98	3,810.19	3,211.02
08-2015	2,592.12	2,592.12	2,830.35	2,618.19	2,989.16	2,635.57	3,147.98	2,652.94
05-2016	3,261.35	3,261.35	3,551.82	3,294.15	3,745.47	3,316.01	3,939.12	3,337.88
02-2017	834.88	834.88	902.64	843.28	947.81	848.87	992.98	854.47
03-2017	2,758.97	2,758.97	2,982.88	2,786.72	3,132.16	2,805.21	3,281.43	2,823.71
05-2017	2,122.86	2,122.86	2,295.15	2,144.21	2,410.01	2,158.44	2,524.86	2,172.67
07-2018	2,116.75	2,116.75	2,271.88	2,138.04	2,375.29	2,152.23	2,478.71	2,166.42
06-2019	1,607.50	1,607.50	1,714.06	1,623.67	1,785.10	1,634.44	1,856.14	1,645.22

The Retro option uses TMRS' traditional COLA calculation based on the CPI changes retroactive to retirement date.

The Non-Retro option uses a COLA calculation based on the CPI changes during the year 12 months before the COLA is granted.

Texas Municipal Retirement System
Cost of Living Adjustment (COLA) Plans for 2025
Village Fire Department (01500)

Retirement Date	Original Monthly Benefit	Current Monthly Benefit	Proposed Plan - 30%		Proposed Plan - 50%		Proposed Plan - 70%	
			Retro	Non-Retro	Retro	Non-Retro	Retro	Non-Retro
02-2020	1,128.64	1,128.64	1,194.22	1,139.99	1,237.94	1,147.56	1,281.66	1,155.12
07-2020	4,595.91	4,595.91	4,862.96	4,642.13	5,040.99	4,672.94	5,219.02	4,703.75
08-2020	2,808.22	2,808.22	2,971.39	2,836.46	3,080.17	2,855.29	3,188.96	2,874.11
01-2021	532.36	532.36	560.73	537.71	579.65	541.28	598.56	544.85
04-2023	2,290.61	2,290.61	2,313.65	2,313.65	2,329.00	2,329.00	2,344.36	2,344.36
11-2023	3,245.79	3,245.79	3,278.43	3,278.43	3,300.19	3,300.19	3,321.95	3,321.95

The Retro option uses TMRS' traditional COLA calculation based on the CPI changes retroactive to retirement date.

The Non-Retro option uses a COLA calculation based on the CPI changes during the year 12 months before the COLA is granted.



tmrs.com 800-924-8677

City	Employee Contribution Rate	City Matching Rate	Vesting Requirement	Retirement Eligibility	Updated Service Credit	USC Transfer	COLA	COLA Type	Military Service Credit	Restricted Prior Service Credit	SDB Employees	SDB Retirees	Contributing Members	Population	City Contribution Rate
Bellaire	7%	2:1	5 Years	20 Years	100%	Yes	70%	Retroactive	No	Yes	Yes	Yes	167	17223	22.93
Bunker Hill Village	7%	2:1	5 Years	20 Years	100%	Yes	50%	Non-Retroactive	No	Yes	Yes	Yes	9	3852	18.39
Hedwig Village	7%	2:1	5 Years	20 Years	50%	No	No	N/A	No	No	Yes	Yes	30	2748	12.10
Hilshire Village	5%	2:1	5 Years	20 Years	No	N/A	No	N/A	No	No	Yes	Yes	2	742	4.30
Hunters Creek Village	7%	2:1	5 Years	25 Years	100%	Yes	50%	Non-Retroactive	No	Yes	Yes	Yes	7	4612	28.35
Jersey Village	7%	2:1	5 Years	20 Years	100%	Yes	70%	Retroactive	Yes	Yes	Yes	Yes	112	7786	16.53
Meadows Place	7%	2:1	5 Years	20 Years	No	N/A	No	N/A	No	Yes	Yes	Yes	38	4832	13.38
Memorial Villages PD - Houston	7%	2:1	5 Years	20 Years	100%	No	50%	Non-Retroactive	No	Yes	Yes	Yes	43	11656	21.11
Piney Point Village	7%	2:1	5 Years	25 Years	50%	Yes	30%	Non-Retroactive	No	Yes	Yes	Yes	6	3192	24.01
Southside Place	7%	2:1	5 Years	20 Years	100%	Yes	No	N/A	Yes	Yes	Yes	Yes	24	1715	11.81
Spring Valley Village	7%	2:1	5 Years	25 Years	No	N/A	No	N/A	No	Yes	Yes	Yes	41	3796	6.20

City	Employee Contribution Rate	City Matching Rate	Vesting Requirement	Retirement Eligibility	Updated Service Credit	USC Transfer	COLA	COLA Type	Military Service Credit	Restricted Prior Service Credit	SDB Employees	SDB Retirees	Contributing Members	Population	City Contribution Rate
Village Fire Department - Houston	7%	2:1	5 Years	20 Years	No	N/A	No	N/A	No	Yes	Yes	Yes	53	18942	6.22
West University Place	7%	2:1	5 Years	20 Years	100%	Yes	No	N/A	Yes	Yes	Yes	Yes	129	15109	13.24

2025 Rates • Village Fire Department

January 16, 2025

Plan Provisions	Current	Option 1
Employee Contribution Rate	7%	7%
City Matching Ratio	2 to 1	2 to 1
Updated Service Credit (USC)	None	100% (Repeating)
Transfer USC *	No	No
COLA	None	50% (Repeating)
Retroactive COLA	No	No
Retirement Eligibility Any Age	20 years	20 years
Vesting	5 years	5 years
Supplemental Death Benefit	Actives + Retirees	Actives + Retirees
Contribution Rates	2025	2025
Normal Cost Rate	5.24%	10.01%
Prior Service Rate	<u>0.78%</u>	<u>11.19%</u>
Retirement Rate	6.02%	21.20%
Supplemental Death Rate	<u>0.20%</u>	<u>0.20%</u>
Total Contribution Rate	6.22%	21.40%
Unfunded Actuarial Liability	\$242,415	\$7,978,065
Funded Ratio	99.0%	74.8%
Benefit Increase Amortization Period	20 years	20 years

* As of the December 31, 2023 valuation date, there were 10 employees with service in other TMRS cities eligible for transfer USC.

2025 Rates • Village Fire Department

January 16, 2025

Plan Provisions	Current	Option 1	Option 2	Option 3
Employee Contribution Rate	7%	7%	7%	7%
City Matching Ratio	2 to 1	2 to 1	2 to 1	2 to 1
Updated Service Credit (USC)	None	100% (Repeating)	100% (Repeating)	75% (Repeating)
Transfer USC *	No	No	No	No
COLA	None	50% (Repeating)	30% (Repeating)	50% (Repeating)
Retroactive COLA	No	No	No	No
Retirement Eligibility Any Age	20 years	20 years	20 years	20 years
Vesting	5 years	5 years	5 years	5 years
Supplemental Death Benefit	Actives + Retirees	Actives + Retirees	Actives + Retirees	Actives + Retirees
Contribution Rates	2025	2025	2025	2025
Normal Cost Rate	5.24%	10.01%	9.33%	9.12%
Prior Service Rate	<u>0.78%</u>	<u>11.19%</u>	<u>9.42%</u>	<u>9.16%</u>
Retirement Rate	6.02%	21.20%	18.75%	18.28%
Supplemental Death Rate	<u>0.20%</u>	<u>0.20%</u>	<u>0.20%</u>	<u>0.20%</u>
Total Contribution Rate	6.22%	21.40%	18.95%	18.48%
Unfunded Actuarial Liability	\$242,415	\$7,978,065	\$6,661,088	\$6,467,509
Funded Ratio	99.0%	74.8%	78.0%	78.5%
Benefit Increase Amortization Period	20 years	20 years	20 years	20 years

* As of the December 31, 2023 valuation date, there were 10 employees with service in other TMRS cities eligible for transfer USC.

2025 Rates • Village Fire Department

January 16, 2025

Plan Provisions	Current	Option 4	Option 5	Option 6
Employee Contribution Rate	7%	7%	7%	7%
City Matching Ratio	2 to 1	2 to 1	2 to 1	2 to 1
Updated Service Credit (USC)	None	75% (Repeating)	50% (Repeating)	50% (Repeating)
Transfer USC *	No	No	No	No
COLA	None	30% (Repeating)	50% (Repeating)	30% (Repeating)
Retroactive COLA	No	No	No	No
Retirement Eligibility Any Age	20 years	20 years	20 years	20 years
Vesting	5 years	5 years	5 years	5 years
Supplemental Death Benefit	Actives + Retirees	Actives + Retirees	Actives + Retirees	Actives + Retirees
Contribution Rates	2025	2025	2025	2025
Normal Cost Rate	5.24%	8.48%	8.23%	7.63%
Prior Service Rate	<u>0.78%</u>	<u>7.47%</u>	<u>7.13%</u>	<u>5.53%</u>
Retirement Rate	6.02%	15.95%	15.36%	13.16%
Supplemental Death Rate	<u>0.20%</u>	<u>0.20%</u>	<u>0.20%</u>	<u>0.20%</u>
Total Contribution Rate	6.22%	16.15%	15.56%	13.36%
Unfunded Actuarial Liability	\$242,415	\$5,215,559	\$4,961,322	\$3,774,128
Funded Ratio	99.0%	81.9%	82.7%	86.2%
Benefit Increase Amortization Period	20 years	20 years	20 years	20 years

* As of the December 31, 2023 valuation date, there were 10 employees with service in other TMRS cities eligible for transfer USC.

FY 26 Budget Development Process

Plan, Timeline, and Format for Gathering Input
 From Staff and VFD Commission
 For a Successful FY 26 Budget Season

1

FY 26 Budget Calendar

- ▶ December
 - ▶ Supplemental Requests requested from Divisions
- ▶ January
 - ▶ Supplemental Requests due from Divisions
 - ▶ Supplemental Requests reviewed by Admin with Chief
 - ▶ Budget Calendar finalized/distributed
 - ▶ Goal Setting
 - ▶ 3-5 year lookback
 - ▶ Village tax rate expectations
 - ▶ Base Budget Drafted
 - ▶ Use Derecho and Beryl numbers for FY26
- ▶ February
 - ▶ Budget Discussion #1

Fire Department FY26 Budget Development Calendar		
Date	Action	Who
November		
11/04/2024	Meeting with Chiefs to receive input	Admin/FD, Chief, Deputy Chiefs, Command Staff
11/02/2024	Regular Fire Commission Meeting	Admin/FD, Chief, Commission
December		
12/16/2024	Budget lock of meetings (week of)	Admin/FD, Chief, Deputy Chiefs, Command Staff
12/18/2024	Regular Fire Commission Meeting (cancelled)	Admin/FD, Chief, Commission
12/23/2024	Build basic budget document	Admin/FD
January		
1/10/2025	Supplemental requests due in to Finance	Deputy Chiefs
1/22/2025	Regular Fire Commission Meeting	Admin/FD, Chief, Commission
	Budget Process Presentation	Admin/FD, Chief, Commission
February		
2/13/2025	Budget Committee Meeting	Admin/FD, Chief, Budget Committee
2/09/2025	Budget Discussion #1	Admin/FD, Chief, Commission
2/26/2025	Regular Fire Commission Meeting	Admin/FD, Chief, Commission
March		
3/13/2025	Budget Committee Meeting	Admin/FD, Chief, Budget Committee
3/09/2025	Budget Discussion #2	Admin/FD, Chief, Commission
3/26/2025	Regular Fire Commission Meeting	Admin/FD, Chief, Commission
April		
4/10/2025	Budget Committee Meeting	Admin/FD, Chief, Budget Committee
4/03/2025	Budget Discussion #3	Admin/FD, Chief, Commission
4/23/2025	Regular Fire Commission Meeting	Admin/FD, Chief, Commission
May		
5/15/2025	Budget Committee Meeting	Admin/FD, Chief, Budget Committee
5/09/2025	Budget Discussion #4	Admin/FD, Chief, Commission
5/06/2025	Regular Fire Commission Meeting	Admin/FD, Chief, Commission
5/26/2025	Adopt Budget	Admin/FD, Chief, Commission
June		
6/25/2025	Regular Fire Commission Meeting	Admin/FD, Chief, Commission

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FY 26 Budget Calendar (cont'd)

- ▶ March
 - ▶ Budget Discussion #2
- ▶ April
 - ▶ Budget Discussion #3
- ▶ May
 - ▶ Budget Discussion #4
- ▶ June
 - ▶ Adoption
 - ▶ Presentation to Cities

Fire Department FY26 Budget Development Calendar		
Date	Action	Who
November		
11/16/2024	Meeting with Chief to receive input	AdminFD, Chief, Deputy Chief, Command Staff
11/20/2024	Regular Fire Commission Meeting	AdminFD, Chief, Commission
December		
12/16/2024	Budget kick off meetings (week off)	AdminFD, Chief, Deputy Chief, Command Staff
12/16/2024	Regular Fire Commission Meeting (cancelled)	AdminFD, Chief, Commission
12/20/2024	Build basic budget document	AdminFD
January		
1/10/2025	Supplemental requests due in to Finance	Deputy Chief
1/22/2025	Regular Fire Commission Meeting	AdminFD, Chief, Commission
	Budget Process Presentation	AdminFD, Chief, Commission
February		
2/13/2025	Budget Committee Meeting	AdminFD, Chief, Budget Committee
2/26/2025	Budget Discussion #1	AdminFD, Chief, Commission
2/26/2025	Regular Fire Commission Meeting	AdminFD, Chief, Commission
March		
3/13/2025	Budget Committee Meeting	AdminFD, Chief, Budget Committee
3/26/2025	Budget Discussion #2	AdminFD, Chief, Commission
3/26/2025	Regular Fire Commission Meeting	AdminFD, Chief, Commission
April		
4/10/2025	Budget Committee Meeting	AdminFD, Chief, Budget Committee
4/23/2025	Budget Discussion #3	AdminFD, Chief, Commission
4/23/2025	Regular Fire Commission Meeting	AdminFD, Chief, Commission
May		
5/15/2025	Budget Committee Meeting	AdminFD, Chief, Budget Committee
5/28/2025	Budget Discussion #4	AdminFD, Chief, Commission
5/28/2025	Regular Fire Commission Meeting	AdminFD, Chief, Commission
5/28/2025	Adopt Budget	AdminFD, Chief, Commission
June		
6/25/2025	Regular Fire Commission Meeting	AdminFD, Chief, Commission

3

Budget Discussion #1 (February 26)

- ▶ Budget Development Process
 - ▶ Monthly Budget Discussions (4 in total)
 - ▶ Budget Committee Meetings one Thursday each month (prior to Commission Meeting)
- ▶ Overview/Big Picture
 - ▶ Inflation numbers:
 - ▶ Core CPI 3.2% year over year
 - ▶ 4.4% for gasoline
 - ▶ Anticipating 2.3% in Q4 2025
- ▶ Assessments
- ▶ Other Revenue Sources
- ▶ Expenditures
- ▶ Supplementals

4

Budget Discussion #2 (March 26)

- ▶ Follow Up on Questions from Discussion #1
- ▶ Review of Secondary Funds
 - ▶ Facility Fund
 - ▶ Ambulance Fund
 - ▶ Fleet Fund
 - ▶ Capital Fund
- ▶ Goal of finalizing smaller funds at this meeting

5

Later Stage Discussions (April 23 & May 28)

Budget Discussion #3

- ▶ Follow Up on Questions from Discussion #2
- ▶ Final Review of Secondary Funds
 - ▶ Facility Fund
 - ▶ Ambulance Fund
 - ▶ Fleet Fund
 - ▶ Capital Fund
- ▶ Goal of finalizing revenues at this meeting

Budget Discussion #4

- ▶ Follow Up on Questions from Discussion #3

6

FY 26 Budget Development Process

7

What is a Budget?

- ▶ A policy document
- ▶ A financial plan
- ▶ An operations guide
- ▶ A communications/PR device

8

What is not in the FY26 Budget?

- ▶ Comprehensive list of cut supplementals/programs/personnel
- ▶ Near-term inflationary numbers for supplies/personnel (still collecting)
- ▶ No cert pay adjustments since 2011! \$1 in 2011 is worth \$1.43 in 2024
- ▶ TMRS issue from last year

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Big Picture General Fund

- ▶ Balanced Budget: annual revenues exceed annual operating costs
- ▶ Fund Balance is held low to avoid the perception of overcharging the Villages for services. This is different from Cities' budgets, where there is usually a policy-set minimum fund balance each year.

10

Revenues Comparing FY25 to FY26

- ▶ Limited sources for revenues
 - ▶ Tax assessments
 - ▶ Ambulance Revenues
 - ▶ Interest Income

11

Expenditures Comparing FY25 to FY26 Expenditures

	16040	Basic Life, ADD, & LTD Insurance	29,649	34,449	34,449		25,200	25,956	756	3%	
	16070	Worker's Comp. Insurance	65,372	71,651	71,651		93,600	96,408	2,808	3%	
	16100	Meal Allowance	40,000	46,000	46,000		46,000	47,380	1,380	3%	
		TOTAL PAYROLL	1,541,399	1,601,786	1,681,842	0	1,647,660	1,760,368	112,706	7%	
		TOTAL PERSONNEL	7,660,690	8,268,375	8,148,046	0	8,528,535	8,845,838	317,403	4%	
OPERATING											
Red Trucks & Saving Lives											
	17010	Ambulance Medical Supplies	47,303	70,000	70,000		60,000	61,800	1,800	3%	
	17040	IP Address VPN - PS Lightwave		8,820	8,820		8,820	9,085	265	3%	
	17041	Internet, Phones, & TV - Comcast		19,800	23,300		19,800	20,394	594	3%	
	17042	Mobile Device Services		4,067	4,067		6,100	6,283	183	3%	
	17043	City of Houston Radio System		19,680	19,680		19,680	20,270	590	3%	
	17044	Communications - Motorola 47 & NICE		43,000	43,000		45,580	46,947	1,367	3%	
	17045	Incident Records & CAD - Prohemix		24,000	24,000		28,810	29,674	864	3%	
	17047	EMS Protocol App - Handtevy		2,300	6,300		4,620	4,759	139	3%	
	17046	Training Software & Vehicle Checks - Vector Solutions		7,000	8,100		8,600	8,858	258	3%	
	17048	EMS Equipment Maintenance - ProCare/Stryker		21,000	21,000		22,470	23,144	674	3%	
	17190	Uniforms		6,638	20,000		55,200	56,856	1,656	3%	
	17089	Fuel		47,491	48,000		48,000	50,000	2,000	0%	
	17136	Vehicle Licenses & Permits		5,000	5,000		5,000	5,000	0	0%	
	17020	Dues & Subscriptions		4,895	2,439		4,950	5,099	149	3%	
		TOTAL RED TRUCKS & SAVING LIVES	106,329	295,106	303,706	0	344,630	353,169	8,539	2%	
Dispatch											
	17230	Dispatch Alerting System - US Designs (Sar		17,637	7,921	11,000		11,000	11,330	330	3%
	17240	Electronic Protocol Cards - Pro GA			2,500	2,500		0	0	0%	
	17250	Translation Service - Language Line			200	200		200	200	0%	
		TOTAL DISPATCH	17,637	10,621	13,700	0	11,200	11,530	330	3%	
Fire Prevention - Fire Marshal's Office											
		Public Education & Relations & Promotion		5,210	5,000	5,000		5,000	5,000	0%	
	17071	Inspections			200	200		0	0	0%	
	17072	Fire Investigations			950	950		500	500	0%	
	15060	Law Enforcement Equipment			2,850	3,150		100	100	0%	

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FY26 Proposed Budget Expenditures by Category

Village Fire Department 2026 Proposed Budget		
CAPITAL EXPENDITURES:		
Capital Expenditures TOTAL		\$203,536.00
PERSONNEL EXPENDITURES:		
Payroll	7,157,988	
Benefit	1,666,290	
Personnel Expenditures TOTAL		\$8,824,277.60
OPERATIONAL EXPENDITURES		
Red Trucks & Saving Lives	349,407	
Dispatch	11,530	
Fire Prevention - Fire Marshal's Office	5,600	
Fire Station	219,260	
Office	90,935	
Professional Services	168,115	
Training	94,300	
Maintenance	276,350	
Events & Other	40,750	
Operating Expenditures TOTAL		\$1,256,246.10
Subtotal		\$10,284,060
CAPITAL REPLACEMENT ASSESSMENT	200,000	\$200,000
TOTAL BUDGET TO BE APPROVED		\$10,484,060

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Supplementals by Goal/Priority

- ▶ New Program
- ▶ Sustainable
- ▶ Growth
- ▶ Other

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Capital Fund

Capital Replacement Fund Schedule		Option to show \$200,000 contribution for 2025, then increasing 85,000 each year beginning 2026							
Vehicles	Life (years)	2023	2024	2025	2026	2027	2028	2029	2
2017 Ladder	15								
2020 Pumper 1	20								
2008 Pumper 2	20								
2014 Deputy Chief's Vehicle	10			150,000.00		1,950,635.07			
2019 Fire Chief's Vehicle	10							90,000.00	
2020 Utility Vehicle	10								75,000.00
2023 Medic 1	10	186,710.00							
2023 Medic 2	10	186,710.00							
2014 Medic 3	10						300,000.00		
2012 Reserve Medic				sell (see below)					
2017 Fire Marshal's Vehicle	10						90,000.00		
Total to be spent for Vehicles		373,420.00	0.00	150,000.00	0.00	2,040,635.07	300,000.00	90,000.00	75,000.00
SCBA Equipment									
SCBA Equipment	10			225,000.00					
Total to be spent for SCBA Equipment		0.00	0.00	225,000.00	0.00	0.00	0.00	0.00	0.00
Balance									
Beginning Cash -AP		210,314.00	118,969.00	841,982.79	953,181.97	1,513,039.72	194,678.53	643,256.07	1,368,574.23
Planned Budgeted Annual Contribution		200,000.00	400,000.00	200,000.00	285,000.00	370,000.00	455,000.00	540,000.00	625,000.00
Additional Contributions		0.00	238,054.00	0.00	0.00	0.00	0.00	0.00	0.00
EMS Revenue				250,000.00	250,000.00	250,000.00	250,000.00	250,000.00	250,000.00
Interest Income		3,946.00	21,959.79	36,199.18	24,857.76	17,273.88	8,577.54	20,318.16	35,983.00
Revenue from sale or trade-in		0.00	57,000.00	0.00	0.00	85,000.00	35,000.00	5,000.00	5,000.00
Disbursements		(295,291.00)	(4,000.00)	(375,000.00)	0.00	(2,040,635.07)	(300,000.00)	(90,000.00)	(75,000.00)
Endline Cash		118,969.00	841,982.79	953,181.97	1,513,039.72	194,678.53	643,256.07	1,368,574.23	2,209,557.23

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Ambulance Fund

- ▶ Consists of revenues from Ambulance contract
- ▶ Funds traditionally reimburse each City at the end of every quarter
- ▶ FY25 Funds will be reinvested into the Capital Replacement Fund
- ▶ Commission decides each year whether to reimburse Cities or reinvest in CRF

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Next Steps/Calendar Items

- ▶ ~~January 22 - Budget Process Presentation~~
- ▶ February 13 - Budget Committee Meeting
- ▶ February 26 - Budget Discussion #1 with VFD Commission
- ▶ March 13 - Budget Committee Meeting
- ▶ March 26 - Budget Discussion #2 with VFD Commission
- ▶ April 10 - Budget Committee Meeting
- ▶ April 23 - Budget Discussion #3 with VFD Commission
- ▶ May 15 - Budget Committee Meeting
- ▶ May 28 - Budget Discussion #4 with VFD Commission

January 2025 Investment Report

Account Type	Purchase Date	Maturity Date	Interest (Yield)	EOM Balance	Interest Earned
General Fund	N/A	On Demand	2.58%	\$421,862.60	\$1,086.58
Capital Fund	N/A	On Demand	2.58%	\$720.86	\$1.66
Facility Fund	N/A	On Demand	2.58%	\$3,158.50	\$7.27
Ambulance Fund (WF)	N/A	On Demand	0.50%	\$6,289.36	\$2.67
Ambulance Fund (St)	N/A	On Demand	2.58%	\$158,485.64	\$311.75
VMIG	N/A	On Demand	0%	\$65,877.89	\$0.00
Savings	N/A	On Demand	2.58%	\$981,076.03	\$2,480.19
TexasClass	N/A	On Demand	4.54%	\$1,018,379.98	\$3,922.32
Totals:				\$2,655,850.86	\$7,812.44

This report complies with the requirements of the Public Funds Investment Act and covers all the funds of the Village Fire Department that are subject to that law.


 Amy Buckert, Administrator/Finance Director



VFIS Claims Management

183 Leader Heights Road | P.O. Box 5126 | York, PA 17405
717.741.0911 | 800.233.1957 | f: 717.747.7051 | CA License #2D89880



February 11, 2025- SENT VIA EMAIL

Deputy Chief Steven Witt
Village Fire Department
901 Corbindale Road
Houston, TX 77024

RE:	Insured:	Village Fire Department
	Policy Number:	VFNUCM0001252-05
	Claim Number:	TXCM24110625
	Date of Loss:	11/17/2024
	Description:	2017 Sutphen Aerial Dev
	VIN:	1S9A3JNE8H2003032

Dear Deputy Chief Witt:

VFIS Claims Management is handling this matter on behalf of National Union Fire Insurance Company of Pittsburgh, PA. As you are aware, we have completed our claim investigation and determined that the value of the damage to the captioned vehicle exceeds 60% of the coverage limit stated in the policy Declarations. Therefore, under the terms of the Agreed Value Endorsement, the loss settlement will be in the amount of \$2,000,000.00, which represents the agreed value limit of coverage.

In order to proceed with our payment, please complete and provide the following:

- The attached Power of Attorney (POA). This form requires notarization. ****The Owner and VIN must appear exactly as they do on the Title.***
- Complete the attached TX Unlimited Power of Attorney form, attached
- Written authorization on your organization's letterhead granting permission to the named individual, to sign documents on behalf of Village Fire Department. ****Below is a sample Authorization Form that you can copy and paste onto your letterhead for completion.***
- The original, lien free Title to the vehicle. ****Please sign and date. See sample***
- The below form confirming that "permanently attached equipment" will not be removed from the vehicle.

Please return all documents to us via overnight mail. If fees are incurred for notary and/or overnight mailing, please furnish a copy of your receipt(s) for reimbursement. Upon receipt and acceptance of the requested documentation, the settlement check will be issued to your organization.

Should you have questions, please contact me at the toll-free number above.

Sincerely,

Vang Her, Auto Claims Specialist

Extension: 7732

Email: vher@glatfelters.com

c: WinStar Insurance Group LLC, Frank Comiskey Agency Inc



VFIS Claims Management

183 Leader Heights Road | P.O. Box 5126 | York, PA 17405
717.741.0911 | 800.233.1957 | f: 717.747.7051 | CA License #2D89880



February 11, 2025

Insured: Village Fire Department
Claim Number: TXCM24110625
Date of Loss: 11/17/2024
Year/Make/Model: 2017 Sutphen Aerial Dev / VIN: 1S9A3JNE8H2003032

VFIS Claims Management is handling this matter on behalf of National Union Fire Insurance Company of Pittsburgh, PA. We are pleased to provide your organization with an Agreed Value settlement for the above captioned vehicle in the amount of \$2,000,000.00. In issuing payment of the Agreed Value, we are purchasing the vehicle and all of its “permanently attached equipment” from your organization.

Your policy defines “permanently attached equipment” as “equipment that is welded, bolted or permanently screwed to the dashboard, firewall or body of the “auto”. This also includes equipment that was installed in or on the vehicle after you took delivery, such as light bars, sirens, and other such equipment”. Equipment inserted on permanently installed brackets with or without the use of setscrews or tension or portable firefighting and rescue related equipment carried on the vehicle, such as wrenches, air packs, and hose are not “permanently attached equipment”. If you have any questions concerning which equipment is considered “permanently attached equipment” and/or before removing any equipment that is considered part of the vehicle, please contact me.

Please be certain that all “permanently attached equipment” remains with the vehicle until the vehicle is in the possession of our representative. We also ask that if the vehicle is in your possession, your organization take the necessary steps to protect the vehicle from further damage.

Please have this form signed by an authorized representative from your organization and return it by fax or e-mail (vher@glatfelters.com).

Thank you, Vang Her

I hereby acknowledge that I read and fully understand the above statements. I further confirm that our organization will not remove any of the “permanently attached equipment” without the permission of VFIS Claims Management, and will take the necessary measures to protect the vehicle from further damage.

(Print Name)

(Position with Insured Organization)

(Signature)

____/____/____
Date

VILLAGE FIRE DEPARTMENT



901 Corbindale Rd
Houston, Texas 77024
(713) 468-7941
(713) 468-5039 FAX

*Protecting and Serving the Cities
of:*

BUNKER HILL VILLAGE
HEDWIG VILLAGE
HILSHIRE VILLAGE
HUNTERS CREEK VILLAGE
PINEY POINT VILLAGE
SPRING VALLEY VILLAGE

To: Village Fire Department Fire Commission
From: Amy Buckert, Administrator/Finance Director
CC: Howard Miller, Fire Chief
Date: February 21, 2025

Re: QuickBooks Conversion Update

The following is an update on the QuickBooks Online (QBO) work being performed by Lauren Falco. Below is a summary of the progress and outstanding items.

ACS System and December 2024 Reconciliation

- Collaboration with ORW to accurately reflect financial data in QuickBooks
- Working to identify 2024 charges and have them accurately reflected in the books prior to going to the auditors

Integration of Apps

- QBO supports additional apps like Fathom (\$50/month for advanced reporting), Tipalti (purchase order automation apps) to streamline processes
- Contract with Tipalti before the Commission for vote, provides significant relief on some rote tasks to free up capacity for more complex thinking

Proposed P.O. Policy

- VFD Staff believes the PO policy will resolve on its own during the automation of the process
- Internal Controls will be set up as a function of rules within the Tipalti system

Outstanding Items

Vendor and Reporting Tasks

- Setup vendors for ACH payments – **handled via Tipalti**
- Review/revise investment report created by Administrator - **completed**

Payroll Adjustments

- Coded payroll journal entries (J/E) from ORW reports and created a template for December 2024 payrolls (and beyond) - **completed**

Fathom Reporting Tool

- Signed up for a two-week trial of Fathom to design customizable reports, including a potential Bay City Budget-style report for review – **in progress**

P-Card/Credit Card Research

- Exploring P-card/credit card programs through Tipalti to provide more oversight and better internal controls – **handled via Tipalti**

Village Fire Department



901 Corbindale Rd
Houston, Texas 77024
(713) 468-7941
(713) 468-5039 FAX

Protecting and Serving the Cities of:
BUNKER HILL VILLAGE
HEDWIG VILLAGE
HILSHIRE VILLAGE
HUNTERS CREEK VILLAGE
PINEY POINT VILLAGE
SPRING VALLEY VILLAGE

To: Village Fire Department Fire Commission
From: Amy Buckert, Administrator/Finance Director
CC: Howard Miller, Fire Chief
Date: February 21, 2025
Re: **Tipalti Report**

The following is an update on the Tipalti Software being proposed for engagement at the February Commission meeting. Below is a summary of the progress, training, and recommendations.

Tipalti System and QuickBooks Integration

- One page overview (included) outlines features offered
- This is consistent with Board direction and staff communication last month to look at AI options for increased efficiency and improved internal controls
- Allows for real-time recon with QuickBooks and varied levels of approval within the organization
- Offers greater control and efficiency for VFD Staff, offsetting extra costs as Admin staff is leveraged for higher-level tasks
- Allows payment scheduling to maximize cash flow and reduce mental workload of timing
- Tipalti scans the AP inbox, flags and eliminates duplicate invoices, matches invoices with payments, and routes payments for approval quickly and efficiently
- The system facilitates purchase requests, assigns POs, and routes through approval chain

Transition, Training, & Price

- Tipalti will provide training with each shift on how to enter POs, how to use digital and physical credit cards, and workflow
- Should take approximately 45 days to onboard, price is \$10,000 up front, but will be rebated back to a total cost of \$7,700 upon completion of implementation
- Two other vendors (Bill.com, Expensify) were contacted, neither offered the same comparable scope of services

Vendor and Reporting Tasks

- Set-up vendors for ACH payments is all digital and reduces price and time involved (postage, check printing, signing, etc.)

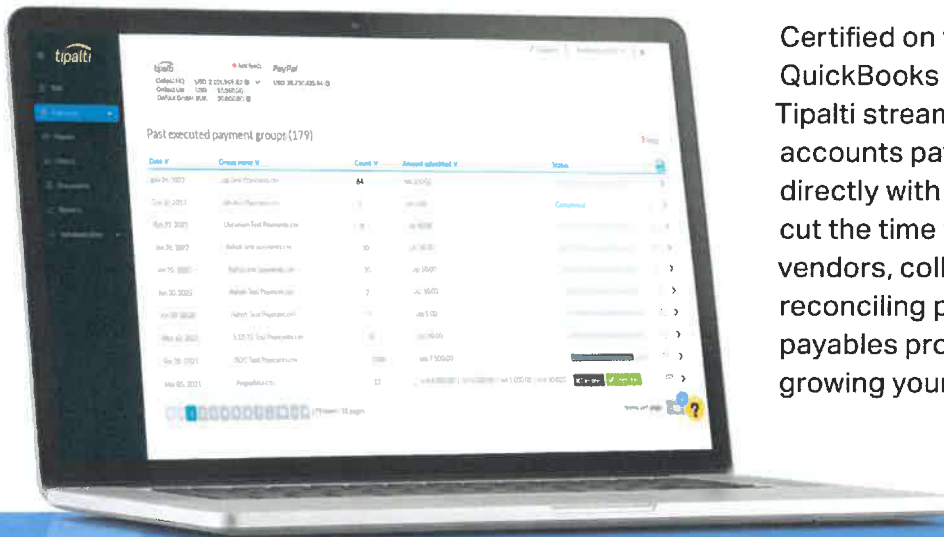
Credit Cards

- Tipalti allows for a variety of set-ups and internal controls on credit card purchases
- Limits can be set up with certain vendors so that expenses are tracked more easily
- All credit cards are located on one dashboard for easy management and can be turned on and off immediately if need be
- Receipts can be attached via phone, scan, etc. for ease of reconciliation



Tipalti Global Payables Automation for QuickBooks Online

Save Time & Accelerate the Financial Close with Automated Accounts Payable



Certified on the QuickBooks App Store and QuickBooks Solution Provider (QSP) program, Tipalti streamlines the complete end-to-end accounts payable workflow and integrates directly with QuickBooks Online. Designed to cut the time you spend onboarding and paying vendors, collecting tax IDs, processing bills, and reconciling payments, Tipalti automates the entire payables process so you can focus your time on growing your business.

The integration was quick and seamless to set-up. Bills and payments are processed in Tipalti, and details are synced to QuickBooks Online automatically. Tipalti Support is very helpful when questions arise.

Audrey Marshall
COO, Thematic

Key Features

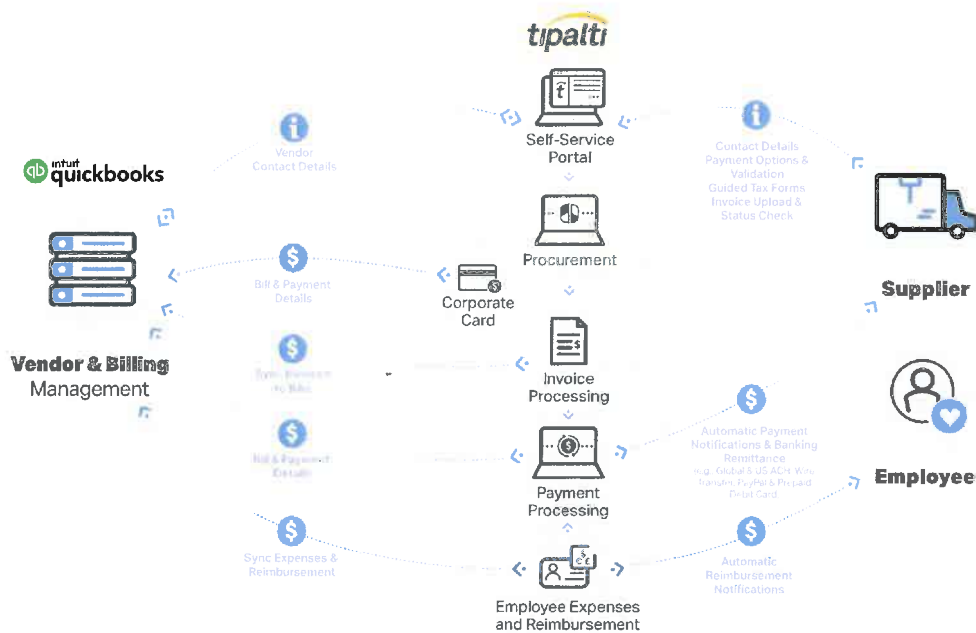
- Self-service vendor onboarding with an integrated web portal and proactive payment status communications
- Tax ID collection and data validation
- Touchless bill collection, processing, and in-email approvals
- Global bill payments to 196 countries, 120 currencies, 6 payment methods (US ACH, eCheck/global ACH, wire, PayPal, prepaid debit card, check)
- Near real-time reconciliation with QuickBooks Online across all payment methods and currencies
- Advanced financial controls—signatory rights, auditable payment runs, dual bill and payment approvals, and more

Key Benefits

- Eliminate wasted time and cut 80%+ of your AP workload
- Speed up closing the books by 25%+
- Reduce the risk of tax, fraud, and regulatory penalties
- Scale your company's operations with global growth



Seamlessly Sync with QuickBooks Online



The Tipalti-QuickBooks Online integration can be done in a few steps. All you need to do is authenticate your QuickBooks Online connection in Tipalti and configure the sync settings. Once that's complete, you're ready to start streamlining your payables process.



tipalti + Add funds PayPal

OnOpen HQ USD 2,161,959.62 @ USD 28,794,435.84 @

OnOpen LSE USD 10,000.00 @

OnOpen CH484 EUR 2,310,000.00 @

Past executed payment groups (179)

Date Y	Group name Y	Count Y
Feb 24, 2022	Sal Serv Payments (3)	64
Feb 23, 2022	Sal Serv Payments (2)	1
Feb 22, 2022	Sal Serv Payments (1)	0
Feb 21, 2022	Sal Serv Payments (1)	10

Pay Global Vendors & Reconcile with a Few Clicks

Tipalti removes the challenges of paying global vendors. Data validation reduces payment error rates by 66%+, while transaction fee optimization and payment thresholds can save you money. Reconciliation has never been easier, with all payment methods and currencies combined in a single report and automatically synced with QuickBooks Online.

Cut Out Inefficient Manual AP Processes

Vendors onboard themselves and submit tax IDs, all self-service, through an online portal, while Tipalti validates address, banking, and tax details with 26,000+ rules. Bills are processed with OCR and advanced data extraction services, so you never have to manually enter a bill again. Bills can be approved directly in email too, speeding up approval cycles.

We're helping over 3,500 customers make payments to over 5 million suppliers. With a 99% retention rate, Tipalti is the best-reviewed payables automation platform for modern, high-velocity businesses.



Contact Us
tipalti.com





Ensuring Customer Success

Order Form and Service Agreement

Prepared for: Village Fire Department
Please Sign and Return By: Feb 27,2025





Chen Amit
CEO and Co-Founder
Tipalti
chen.amit@tipalti.com

When we founded Tipalti, the question we asked ourselves was: "How can we improve processes for our customers?"

We know that if we can liberate finance teams so they can make a true strategic impact and eliminate risk, they will continue to rely on us now and into the future. That is how we maintain a standard of excellence at Tipalti.

To this day, I get a little emotional when I hear our customers describe how we've made their professional lives better – and we hear it a lot with our 99% retention rate.

That success feeds us to continually improve our processes, to always question if there is more we can do, and to build on the unique core functionality of the platform.

You will always have my promise that we will work with you with dedication, diligence, and honesty as you strive for excellence in your organization.

A handwritten signature in black ink that reads "Chen Amit". The signature is written in a cursive, slightly stylized font.

Why Tipalti?

Tipalti is the only company handling both Accounts Payable and Mass Pay workflows for high-velocity companies across the entire financial operations cycle; onboarding and managing global suppliers, instituting procurement controls, streamlining invoice processing and approvals, executing global payments and reconciling payables data across a multi-subsidiary finance organization. Tipalti enables high-growth companies to scale quickly by making payables strategic with operational, compliance, and financial controls.



Thousands of companies, such as Amazon Twitch, Amplitude, Roku, Zumba, Medium, Seeking Alpha, ClassPass, Toast, Automattic, Twitter, GoDaddy, Zola, Headspace, Discord, and Canva use Tipalti to reduce operational workload and accelerate the financial close while strengthening spend visibility. We do all of this while maintaining 98% customer satisfaction. We ensure customer success with dedicated service and support, and we're ready to drive your success.

Benefits with Tipalti

Wipe out 80% of your AP and supplier payment workload. Tipalti cuts the manual work from your accounts payable processes, so you can focus on revenue growth and cash flow management instead of back-office financial operations. Tipalti provides the infrastructure that sets you up for long-term sustainability, so you'll never have to implement another AP system.

Modernize purchase order management. Tipalti Approve is a powerful, easy-to-use solution that lets you capture purchase requests, streamline approvals, onboard vendors and manage PO's. The solution helps teams stay in control of purchasing, eliminates off-budget spending, and reduces financial and compliance risk.

Reduce tax, regulatory, and financial control risk. Reduce the resource overhead, and payment error costs related to managing your AP processes. Built-in audit logs, OFAC checking before every payment is processed, signatory rights, role-based views and privileges, robust workflow approvals, and digitized tax form collection and validation that meet the IRS standards help mitigate risk and fraud – and ensure compliance.

Accelerate the financial close by 25%+. Tipalti combines geographies, currencies, and payment methods in a single payment reconciliation report, simplifying the process and helping you close the books faster.

Improve supplier relationships. Offer a broad range of global payment methods and currencies, improve payment accuracy and timeliness, provide proactive supplier visibility to payment status and history, and offer early payment opportunities to enhance the supplier payment experience.

Tipalti customers typically experience a rapid and substantial payback in direct and indirect costs, time savings, FTE reallocation to other activities, and expense benefits due to streamlined and optimized processes.

NEXT STEPS

Please review the ORDER FORM on the following pages. Once you accept, please sign and return the form to Jenny Ly. Please do so by Feb 27,2025



Order Number: Tipalti71875
 Offer Valid Through: Feb 27,2025
 Initial Term : 18 Months
 Payment Frequency: Annually
 Payment Terms: Net 30
 Proposed By: Jenny Ly
 jenny.ly@tipalti.com

ORDER FORM

COMPANY INFORMATION

Legal Company Name:

Village Fire Department

Incorporated In:

Headquarters Address:

901 Corbindale Road
 Houston, Texas 77024
 United States

BILLING CONTACT DETAILS

Billing Contact:

Billing Address:

SERVICES FEES

Customer shall pay the following fees for Services:

Service	Description	Duration	Quantity	Unit Price	Sub-Total	Total Fees
Implementation		-	1	\$4,600	\$4,600	\$4,600
Tipalti Card	Access to Tipalti Card Services	18	1	\$0	-	0
Credit	One-time credit applied to Subscription Fees in this Order Form. This credit will be applied to the last month(s) of the Initial Term. This credit does not renew.	1	1	(\$10,800)	(\$10,800)	(\$10,800)
Tipalti Elite	Tipalti instance with 3 Tipalti Hub users, 1st entity (local default), and 1st currency account (local default). Additional quantities and services will incur a fee. Fee dependent on company size, and subject to adjustment on renewal after Customer's employee count exceeds 99, 499, 999, and in increments of 500 thereafter.	18	1	\$900	\$900	\$16,200
Total Fees (Excluding Transaction Fees)						\$10,000

TRANSACTION FEES: At the time of transaction, Customer shall pay the following Transactions Fees.

ITEM	TRANSACTION FEES	DESCRIPTION	FEE
1010	Invoice Processing	Using AI Smart Scan to extract header and line item level data from invoices and auto-coding line items. Includes 1 Local Bank Transfer per supplier invoice processed.	\$1.49 per Invoice
1020	Tipalti Self Billing (with Payee Approval)	An invoice created by Tipalti and approved by the Payee, which accompanies the payment (Only available with Tipalti Plus).	\$1.6 per Bill
1030	Digital W8	Capturing W8 form data via Tipalti's guided tax form wizard.	\$4 per Form
2000	Local Bank Transfer	Available only for payments from a Customer located in a listed jurisdiction to a Payee located in that jurisdiction, in the local currency, as follows (jurisdiction/currency): CA/CAD; UK/GBP; EU/EUR; SE/SEK; DK/DKK; NO/NOK.	\$0.59 / Transaction
2005	US Domestic ACH	Local bank transfer in the US in USD	\$0.59/ Transaction
2010	Global ACH	Global / International ACH, also known as eCheck.	\$7 / Transaction
2030	Paper check	Check price includes printing, mailing and check clearing.	\$2.99 / Transaction
2040	Wire USD Domestic	Wire transfer USD to USD, U.S. Payee Account.	\$15 / Transaction
2050	Non-USD Wire	Non-USD Wire transfer.	\$20 / Transaction
2060	Wire Transfer USD to USD International	Wire transfer USD to USD, International Payee Account (where local currency is not available).	\$26 / Transaction
2070	PayPal – Tipalti Processing Fee (MTL or AD)	This fee applies in addition to the PayPal Transmission Fee.	\$1 / Transaction
2080	PayPal Transmission Fee – U.S. Recipient	Sending a PayPal payment to a U.S. Payee.	2% (\$1 Max)
2090	PayPal Transmission Fee – Non-U.S. Recipient	Sending a PayPal payment to a Non-U.S. Payee.	2% (\$20 Max)
3000	Payor Currency Conversion Fee	The Payor Currency Fee (spread) is included in the exchange rate.	2.5%
3010	Multi-FX: Payor Funding Currency Conversion Fees	The Multi-FX Payor Funding Conversion Fee (spread) is included in the exchange rate, and the total is disclosed as the "All in Rate" at the time of Transaction.	2.5%
3020	Fund by card	Default Fee charged by Tipalti for funding a virtual account using a Linked Card. This Fee is subject to change. See Tipalti Service Agreement for details	2.9%

ITEM	TRANSACTION FEES	DESCRIPTION	FEE
4000	Professional Services	Services provided to help manage or implement Tipalti outside of the scope of Standard Implementation Services or outside of the scope of the product(s) purchased. See the Implementation Site for more information. Custom statement of work required. Fee charged hourly.	See SOW
4010	Wire Investigations	Wire trace investigations.	\$25 Each
4020	Check Stop Payments, Rejected or Expired	Paper check stop payments; rejected, or expired (not cashed within 180 days).	\$35 Each
4030	Check Photocopies	Obtain cashed check photocopy.	\$20 Each
4040	US ACH Return Fee	Rejected US ACH transactions.	\$11 Each
4050	Global ACH Return Fee	Rejected Global / International ACH transactions.	\$25 Each
4060	Wire Return Fee	Rejected Wire Transfer transactions.	\$25 Each
4070	Sanctions Lists Hit Investigation (OFAC etc.)	Investigating and taking action as appropriate when a payee is a potential match against Sanctions List.	\$15 Each
4080	Sanctions Lists Hit Document Translation	Translation to English of Sanction List investigation document.	\$100 Each

ORDER FORM TERMS

1. This Order Form, including any exhibits hereto, is effective on the date it is signed by both parties ("Effective Date").
2. This Order Form, including any exhibits hereto, is subject to the Tipalti Services Agreement located at: <https://tipalti.com/legal/>. All capitalized terms not defined herein have the meanings ascribed to them in the Tipalti Services Agreement.
3. Customer Participation in Joint Marketing: Following Tipalti implementation, Customer agrees to allow Tipalti to use its logo on Tipalti's website, collateral and other marketing materials.
4. Except for Transaction Fees which Customer shall pay at the time of Transaction in accordance with the table above, Customer shall pay all other one-time and initial recurring Fees no later than Net 30 after the Effective Date. Thereafter, if the payment frequency stated in this Order Form is monthly, then Customer shall pay Subscription Fees no later than Net 30 after the end of each month.
5. If you are using Tipalti Bills, you agree that by approving the payment you have verified that all payment information is correct.
6. Upon successful completion of the implementation, Customer shall serve as a reference to potential customers two times per annum.

After signing this Agreement, Customer shall pay Fees for implementation (if applicable) and the rest of the Subscription Fees in accordance with any method of settlement advised by Tipalti. Upon the Go-Live Date, Tipalti will begin collecting all Fees directly from the Tipalti Services. However, Tipalti may require alternative payment arrangements to be made by Customer (and Customer shall make such arrangements), if it is overdue in paying any Fees to Tipalti and/or it has not made sufficient funds available to Tipalti through the Tipalti Services. By signing this Order Form, Customer is providing Tipalti with authorization to collect (or request) payment hereof.

The maximum rebate for Card Transactions is 0.75%

Implementation

An implementation manager will be assigned to assist Customer with completing implementation for up to 105 days from the date this Order Form is last signed. After 105 days, the implementation manager will be reassigned unless Customer purchases an additional 30-day implementation service extension. Implementation is considered complete once the Customer has been transitioned from the implementation manager to the customer adoption, success and/or support team, which will occur once Customer has (i) completed the KYC process, (ii) undergone training on Tipalti's Services, and (iii) is using Tipalti's Services to process Payment Services Transactions (or other Transactions if a subscription to Payment Services is not purchased).

Implementation Incentive

If Customer completes implementation within 90 days after the date this Order Form is last signed, then the following incentive(s) apply:

- Tipalti will rebate 3 months of the first year's Subscription Fees, up to a maximum rebate of \$5000. This rebate will only apply if no other Subscription Fee promotions or credits apply to Customer.

Tipalti will rebate 50% of the Onboarding Fees paid by Customer as set forth in this Order Form. This rebate is not considered a Subscription Fee promotion or credit.

Tipalti	
Name	Paul Henderson
Title	Chief Accounting Officer
Signature	
Date	

Village Fire Department	
Name	Howard Miller
Title	Fire Chief
Signature	
Date	



ACCOUNTING SERVICES ENGAGEMENT LETTER

The following is a partial list of bookkeeping services available from Oliver, Rainey & Wojtek, L.L.P. We appreciate the opportunity of working with you. To ensure a complete understanding between us and to better meet your expectations of service from our firm, please clearly identify by initialing below the particular services to be provided during 2025.

Returns and reports will be prepared from the information you furnish to us. All information, which you submit to us, should be correct and complete to the best of your knowledge. We will not attempt to audit or otherwise verify data which you provide, although we may need to ask for clarification of some of the information.

None of the services can be relied on to disclose errors, fraud, or illegal acts. However, we will inform you of any material errors and of any evidence or information that comes to our attention during the performance of our compilation procedures that fraud may have occurred. In addition, we will inform you of any evidence or information that comes to our attention during the performance of our compilation procedures regarding illegal acts that may have occurred, unless they are clearly inconsequential. We have no responsibility to identify and communicate deficiencies in your internal control as part of this engagement.

We have marked the services which we expect to provide. Please review the information carefully and make any necessary changes and initial each of the services you are requesting we provide.

BOOKKEEPING SERVICES

Reconcile bank statements	_____	Prepare sales tax return and make payment	_____
Data entry of cash & non-cash transactions	_____	Accounts payable	_____
Standard adjusting or correcting of journal entries	_____	Accounts receivable	_____
		Review of Monthly QB Online for Proper Accounting and Board Reporting	_____
Prepare Forms 1096/1099	_____		X

Other Relevant Information

Elizabeth Melton is the engagement partner and is responsible for supervising the engagement.

FEES

Our fee for these services will be based upon the amount of time required at our standard billing rate of \$170 per hour, plus out-of-pocket expenses, up to a maximum of \$2000. If the monthly fee is going to exceed that, we will reach out to the client for prior approval. We will bill you on that basis and all invoices will be due and payable upon presentation.

In accordance with our established firm collection policies, no additional work will be performed on any account that becomes 45 days or more past due. Finance charges will be attached to all past due accounts at the firm's prevailing interest rate. You also agree to pay reasonable attorney fees and collection costs incurred by Oliver, Rainey & Wojtek, L.L.P. relating to collection of fees for services performed under the terms of this engagement.

You agree to hold us harmless and to release, indemnify, and defend us from any liability or costs, including attorney's fees, resulting from management's knowing misrepresentations to us.

If the foregoing fairly sets forth your understanding, please sign this letter in the space indicated and return it to our office. If your needs change during the year, the nature of our service can be adjusted appropriately. We want to express our appreciation for this opportunity to work with you and we trust that this will be the continuation of a long and congenial association.

Accepted by: _____ Client Name Village Fire Department

Date: _____ Client Number 20570

OLIVER, RAINEY & WOJTEK, L.L.P. PRIVACY NOTICE

Certified Public Accountants, like all providers of personal financial services, are now required by law to inform their clients of their policies regarding privacy of client information. CPAs have been and continue to be bound by professional standards of confidentiality that are even more stringent than those required by law. Therefore, we have always protected your right to privacy.

Types of Nonpublic Personal Information We Collect

We collect nonpublic information about you that is provided to us by you or obtained by us with your authorization.

Parties to Whom We Disclose Information

For current and former clients, we do not disclose any nonpublic personal information obtained in the course of our practice except as required or permitted by law. Permitted disclosures include, for instance, providing information to our employees, and in limited situations, to unrelated third parties who need to know that information to assist us in providing services to you. In all such situations, we stress the confidential nature of information being shared.

Protecting the Confidentiality and Security of Current and Former Clients' Information

We retain records relating to professional services that we provide so that we are better able to assist you with your professional needs and, in some cases, to comply with professional guidelines. In order to guard your nonpublic personal information, we maintain physical, electronic, and procedural safeguards that comply with our professional standards.

Please call us at (325) 942-6713 if you have any questions, because our privacy, our professional ethics, and the ability to provide you with quality financial services are very important to us.

GENERAL FUND										
Budget Category	Account Number	Detail Category	2023 Actual	2024 Adopted	2024 Amended	2024 Actual	2025 Adopted	2026 Proposed	\$ Increase/ 2025-2026	% Increase
CAPITAL										
Capital										
	15015	Physical Plant/Facility	190,315	10,000	10,000	8,380	10,000	239,000	229,000	2290%
	15020	Misc. Tools & Equipment - FIRE	66,898	32,375	38,375	30,339	86,000	56,000	(30,000)	-35%
	15025	Misc. Tools & Equipment - EMS		26,356	26,356	27,308	12,800	57,483	44,683	349%
	15030	Protective Gear	126,727	41,680	41,680	28,943	22,400	45,000	22,600	101%
		Boat					0	0	0	#DIV/0!
	15065	Gym Equipment		0	0	0	0	0	0	#DIV/0!
	15050	Office Computers	6,882	3,924	3,924	3,166	10,000	10,000	0	0%
	15035	Apparatus Computers	22,117	13,734	13,734	0	0	15,000	15,000	#DIV/0!
	15055	Radios	70,649	64,964	64,964	61,646	5,400	50,000	44,600	826%
		TOTAL CAPITAL	483,588	193,033	199,033	159,782	146,600	472,483	325,883	222%
PERSONNEL										
Payroll										
	16010	Base Pay	5,054,985	5,542,285	5,478,605	5,289,029	5,789,000	5,892,100	103,100	2%
	16020	457 Plan Compensation	98,401	110,846	110,846	94,251	115,780	117,842	2,062	2%
	16015	Longevity		22,000	22,000	23,734	26,600	25,100	(1,500)	-6%
	16016	Higher Class		18,540	37,360	27,160	21,735	28,111	6,376	29%
	16011	Overtime	483,164	261,406	309,086	320,678	369,140	449,354	80,214	22%
	16018	Professional Certification	57,269	57,000	66,000	63,758	69,640	79,450	9,810	14%
	16030	FICA	425,470	454,513	455,213	400,527	488,980	527,357	38,377	8%
		TOTAL PAYROLL	6,119,290	6,466,589	6,479,110	6,219,137	6,880,875	7,119,313	238,438	3%
Benefits										
	16050	Retirement - TMRS	371,849	402,809	403,509	332,356	428,260	410,020	(18,240)	-4%
	16060	Health Insurance	1,034,529	1,246,876	1,126,233	891,593	1,054,600	1,163,050	108,450	10%
	16040	Basic Life, ADD, & LTD Insurance	29,649	34,449	34,449	29,792	25,200	25,000	(200)	-1%
	16070	Worker's Comp. Insurance	65,372	71,651	71,651	74,963	93,600	107,562	13,962	15%
	16100	Meal Allowance	40,000	46,000	46,000	46,500	46,000	46,000	0	0%
		TOTAL BENEFITS	1,541,399	1,801,786	1,681,842	1,375,204	1,647,660	1,751,632	103,972	6%
		TOTAL PERSONNEL	7,660,690	8,268,375	8,160,952	7,594,341	8,528,535	8,870,945	342,410	4%

OPERATING										
Red Trucks & Saving Lives										
	17010	Ambulance Medical Supplies	47,303	70,000	70,000	68,058	60,000	70,000	10,000	17%
	17040	IP Address VPN - PS Lightwave		8,820	8,820	6,611	8,820	13,000	4,180	47%
	17041	Internet, Phones, & TV - Comcast		19,800	23,300	20,583	19,800	15,000	(4,800)	-24%
	17042	Mobile Device Services		4,067	8,567	8,592	6,100	6,700	600	10%
	17043	City of Houston Radio System		19,680	19,680	15,165	19,680	19,680	0	0%
	17044	Communications - Motorola 47 & NICE		43,000	41,900	40,819	45,580	45,000	(580)	-1%
	17045	Incident Records & CAD - Propheonix		24,000	15,300	25,297	28,810	28,810	0	0%
	17047	EMS Protocol App - Handtevy		2,300	6,300	5,234	4,620	6,300	1,680	36%
	17046	Training Software & Vehicle Checks - Vector Solutions		7,000	8,100	8,078	8,600	8,600	0	0%
	17048	EMS Equipment Maintenance - ProCare/Stryker		21,000	21,000	20,545	22,470	23,594	1,124	5%
	17190	Uniforms	6,638	20,000	20,000	11,208	55,200	40,000	(15,200)	-28%
	17085	Fuel	47,491	48,000	48,000	43,508	55,000	55,000	0	0%
	17136	Vehicle Licenses & Permits		5,000			5,000	5,000	0	0%
	17020	Dues & Subscriptions	4,895	2,439	2,439	3,868	4,950	4,950	0	0%
		TOTAL RED TRUCKS & SAVING LIVES	106,329	295,106	293,406	277,566	344,630	341,634	(2,997)	-1%
Dispatch										
	17230	Dispatch Alerting System - US Designs (Saman	17,637	7,921	11,000	12,528	11,000	12,500	1,500	14%
	17240	Electronic Protocol Cards - Pro QA		2,500	2,500	309	0	350	350	0%
	17250	Translation Service - Language Line		200	200	20	200	100	(100)	-50%
		TOTAL DISPATCH	17,637	10,621	13,700	12,857	11,200	12,950	1,750	16%
Fire Prevention - Fire Marshal's Office										
		Public Education & Relations & Promotional	5,210	5,000	0	0	5,000	5,000	0	0%
	17071	Inspections		200	0	0	0	0	0	0%
	17072	Fire Investigations		950	576	577	500	500	0	0%
	15060	Law Enforcement Equipment		2,850	3,150	3,070	100	100	0	0%
		TOTAL FIRE PREVENTION - FIRE MARSHAL'S O	5,210	9,000	3,726	3,647	5,600	5,600	0	0%
Fire Station										
	17030	Building Maintenance	41,279	26,892	26,892	19,889	30,000	54,600	24,600	82%
	17035	Station Supplies		18,600	18,600	16,784	18,000	18,000	0	0%
	17140	Public Utilities	62,179	54,240	52,420	45,469	67,000	67,000	0	0%
	17086	Rent	10	10	10	10	10	10	0	0%
	17090	Property & Casualty Insurance	85,418	72,306	90,798	108,551	100,000	115,000	15,000	15%
		TOTAL FIRE STATION	188,885	172,048	188,719	190,703	215,009	254,609	39,600	18%
Office										
	17205	Office Supplies		10,933	42,164	30,762	14,400	32,900	18,500	128%

	17225	Office Software	0	34,732	7,000	6,941	41,150	89,300	48,150	117%
	17207	Bank Service Charges		7,000	0	0	2,000	2,000	0	0%
		TOTAL OFFICE	51,158	52,664	49,164	37,704	57,550	124,200	66,650	116%

Professional Services										
	17304	Accounting Services		0	66,000	50,442	16,000	20,000	4,000	25%
	17302	Legal Services		36,000	46,000	30,362	36,000	36,000	0	0%
	17306	IT Services		28,000	28,000	19,920	31,890	126,000	94,110	295%
	17308	Health Insurance Consulting Services		11,500	11,500	10,186	13,225	13,622	397	3%
	17309	Medical Director Services		20,000	20,000	17,077	25,000	25,000	0	0%
	17310	Audit					0	24,000	24,000	#DIV/0!
	17311	Legal Notices & Advertising		3,000	3,573	3,573	10,000	10,000	0	0%
	17312	Salary/Benefit Survey Services*	0	0	0	0	5,000	5,000	0	0%
	17313	Other Professional Services		16,000	16,000	13,109	27,000	27,000	0	0%
		TOTAL PROFESSIONAL SERVICES	163,601	114,500	191,073	144,669	164,115	286,622	122,507	75%
Training										
	17170	Fire Training	41,723	37,740	88,740	37,027	32,000	29,830	(2,170)	-7%
	17160	Fire Certification Fees	2,817	7,320	7,320	8,856	7,300	6,539	(761)	-10%
	17171	EMS Training		18,000	18,000	0	18,000	18,000	0	0%
	17173	EMS Certification Fees		6,000	6,000	0	6,000	6,000	0	0%
	17175	Emergency Management Training - (TDEM)		7,000	7,000	0	6,000	6,000	0	0%
	17177	Fire Marshal Training		8,000	8,000	0	8,000	8,600	600	8%
	17179	Fire Marshal Certification Fees		0	0	0	0	0	0	0%
	17183	Dispatch Training & Certification Fees		0	2,000	0	9,000	9,000	0	0%
	17185	Admin Training & Certification Fees		5,000	5,000	0	5,000	9,500	4,500	90%
	17187	General Supplies for Training		5,000	5,000	0	0	2,500	2,500	0%
		TOTAL TRAINING	44,540	94,060	147,060	45,883	91,300	95,969	4,669	5%
Maintenance										
		Vehicle Maintenance	271,853	165,000	222,626	222,626	185,000	250,000	65,000	35%
	17123	Equipment & Supplies Maintenance		36,400	36,400	18,584	36,400	40,000	3,600	10%
		Bunker Gear Maintenance		26,000	26,000	14,365	28,600	28,600	0	0%
	17133	SCBA Maintenance		15,000	15,000	5,663	15,000	15,000	0	0%
		Knox Contracts		1,200	1,200	4,625	800	800	0	0%
		Fuel System	0	900	900	6,378	5,000	5,000	0	0%
		TOTAL MAINTENANCE	271,853	244,500	302,126	272,241	270,800	339,400	68,600	25%
Events & Other										
	17401	VFD Fire Commission & Meeting Expenses	6,790	7,580	7,580	3,010	7,580	7,500	(80)	-1%
	17403	VFD Employee Appreciation & Events	21,084	25,000	25,000	6,422	10,000	10,000	0	0%
		Fundraiser Events			0	0		0	0	0%
	17405	CPR Supplies, Cards, & Equipment	39,685	7,000	7,000	6,800	3,000	7,000	4,000	133%
	17407	Emergency Contingency		20,000	14,000	0	20,000	20,000	0	0%

Proposed Village Fire Department FY 2026 Budget Worksheet

	2026 Budget Proposed	FY 2026 Notes
Capital Expenditures		
Physical Plant/Facility	239,000.00	(80,000) Tower repairs (3,000) Base for unexpected facility expenses (100,000) Generator (replacement of 20 yr old gen) (56,000) Fuel System Upgrade (both physical components and software upgrades)
Misc. Tools & Equipment - FIRE	56,000.00	fire blankets for ev vehicles
Misc. Tools & Equipment - EMS	57,483.00	Pro Cot 36,222 (should be replaced every 7-10 yrs, ours is 18 yrs old), Lucas Device 24,588
Protective Gear	45,000.00	11 pair of boots expire in 2026 (5,500.00) 4 full sets of bunker gear will need to be purchased (4,739.00 pants and coat) 18,956.00 @ 2025 prices need to add min. 7% for price increase (20,282.92) 10 helmets (5,000.00) Plus 10 additional sets of boots in various sizes for replacement 5,000.00 35,782.92 Must have for gear 9217.08 gives us gear replacement for failed gear
Boat	0.00	
Gym Equipment	0.00	reduced to 0, need to budget ongoing annual amount in future years
Office Computers	10,000.00	(2,500*4) desktop replacement - FM, Chief, Admin., dispatch
Apparatus Computers	15,000.00	lpads for reports (E1, L1)\$3,000, Upgrade modems to 5G 3x4000 (M1, M2, E1)\$12,000
Radios	50,000.00	Mobile units for E1, M1, M2 (End of life for current units)
Capital Expenditures TOTAL	472,483.00	

2026 Budget
Proposed

FY 2026
Notes

Personnel Expenditures

Payroll

Base Pay	5,892,100.00	53 full-time employees, 2 part-time employees, and keep Chief Miller on for 5 months. Base is 0% increase in pay, possible promotions from FM1 to FM2. Note: includes "FM3" stipend pay for 3 employees.
457 Plan Compensation	117,842.00	2% of base pay
Longevity	25,100.00	2024 total was \$23,542 (from QB report) . 2 long-time employees left/leaving. See 2026 personnel calc spreadsheet - ks.
Higher Class	28,110.60	2024 total was \$24,096 for 6,013.5 hours (from QB report) . 2024 \$4,117.35 for 1,266 hours for Q1, divided by # pay periods x rest of year...(4117.35/3*15)=\$20,586.75 for 6,330 hours .

Overtime

Overtime - REGULAR	449,354.20	72hr disaster (4 dispatchers + 1 extra shift), 1 FM2 out 6-12 months, dispatch OT assuming PTs cover 50-75% of available hours needed (~1000), also considered historical shift off time sick & "excused"
Overtime - CPR		(\$68*6hours*12classes*2employees) 6 total ET hours per class, 1 class per month, x \$68 per hour OT hourly pay rate, 2 employees (10,090 Included in one OT line)
Overtime - MEDICAL STANDBY EVENT		for special events: Lacrosse, Kinkaid, St. Cecilia. Financial consultant says we should show income (received for providing service at events) and expenses (located on budget), so need to show expense here. Estimate same as CPR (10,090 Included in one OT line)
Overtime - TRAINING		(45 employees x OT (\$68) rate(s) x 2 EMS trainings 5hrs ea) + (45 employees x OT (\$68) rate(s) x 1 live burn Fire training 5hrs ea (could be up to 6hrs) (48,960 Included in one OT line)
Professional Certification	79,450.00	Assuming all current (2025) intermediates go to advanced and all advanced go to master and hire fire chief at master and 2 backfill at advanced and keep Chief Miller on for 5 months. See 2026 personnel calc spreadsheet - ks., ADD DEGREE PAY COST/INFO
FICA	527,356.54	rounded to 8% [7.65% tax on sum of Base Pay, 457, Longevity, Higher Class, all OT, & Professional Certification]

Total Payroll 7,119,313.34

Benefits

Retirement - TMRS	410,019.71	Base is calculated on 2025 rate letter 6.22%, 2026 rate will be determined June 2025.
Health Insurance	1,163,050.00	*15% increase from 2025 actual rate and enrollments (& projected elections) for FT employees. From 2025 budget notes: Base does not include health/life scan 34,450 (34,450=650.00 *53)
Basic Life, ADD, & LTD Insurance	25,000.00	*15% rate increase from 2025 actual rates & using 2026 projected annual salary (for LTD) w/o overall increase to base salary. See 2026 personnel calc spreadsheet - ks.
Worker's Comp. Insurance	107,562.00	increase per 2/2025 email/renewal
Meal Allowance * moved to operations	46,000.00	

Total Benefits 1,751,631.71

2026 Budget
Proposed

FY 2026
Notes

Personnel Expenditures TOTAL

8,870,945.06

2026 Budget
Proposed

FY 2026
Notes

Operating Expenditures

Red Trucks & Saving Lives

Ambulance Medical Supplies	70,000.00	
IP Address VPN - PS Lightwave	13,000.00	
Internet, Phones, & TV - Comcast	15,000.00	
Mobile Device Services	6,700.00	(449*12months + hotspot 30*12mos) for AT&T Firstnet (57*12months) for Chief Miller phone allowance, same as 2024, 2025
City of Houston Radio System	19,680.00	(492*40radios) annual cost due October
Communications - Motorola 47 & NICE	45,000.00	(43,000*1.06) = 6% increase from 2024 budgeted (6% based on actual increase from 2023 to 2024)
Incident Records & CAD - Propheonix	28,810.00	2025: estimate 7% increase from 2024 estimated actual...25K
EMS Protocol App - Handtevy	6,300.00	ask Jason Ellis for info (increased # of licenses, will affect annual cost)- 4398.98 with a 5% increase (Mike G. 954-579-2963)
Training Software & Vehicle Checks - Vector Solutions	8,600.00	for annual agreement for training management software & vehicle checks
EMS Equipment Maintenance - ProCare/Stryker	23,593.50	(21,000*1.07) increase 3% per quote, (Kendall recommends budgeting 5- 7% increase per conversations with contact/rep)
Uniforms	40,000.00	
Fuel	55,000.00	Base is fuel cost only. 55,000 for fuel for VFD
Vehicle Licenses & Permits	5,000.00	stay same as 2024
Dues & Subscriptions	4,950.00	(1,800) NFPA Standards annual subscription for Fire Marshal (138*3) IAAI association annual dues for Fire Marshal, Cody Seymour, Tommy Depaul (Fire Investigators) (50) TFMA association annual dues for Fire Marshal (175) NFPA Journal annual subscription for station (500) TX Fire Chief Association (150*2) EMAT for Lutz & Miller (160*2) Gov Finance Association (550) TX EMS Alliance \$400base + (150*3units) (250 Fire Chief & 150*3 Deputy Chief) Harris County Fire Chief Association (35) Employee Retirement Systems (108) Signup genius - CPR classes
Total Red Trucks & Saving Lives	341,633.50	

**2026 Budget
Proposed**

**FY 2026
Notes**

Dispatch

Dispatch Alerting System - US Designs (Samantha)	12,500.00	
Electronic Protocol Cards - Pro QA	350.00	
Translation Service - Language Line	100.00	
Total Dispatch	12,950.00	

Fire Prevention - Fire Marshal's Office

Public Education & Relations & Promotional	5,000.00	(5,000) hats, coloring books, crayons, pencils, badges, stickers, etc. for kids - Positive Promotions, department promotional items
Fire Investigations	500.00	(500) renew investigation equipment & supplies
Law Enforcement Equipment	100.00	(100) amunition required for annual qualification
Total Fire Prevention	5,600.00	

Fire Station

Building Maintenance	54,600.00	<i>Kilgore: Hvac contract \$6,000.00 2024 expenses for HVAC services \$13,000.00 = year total \$19,000.00 Loftin equipment: service contract \$8,300 2024 expenses for generators \$5000 = year total \$13,300 Ice Machine: cleaning & filter replacement \$1500 a year. Pest control: \$1500.00 a year Plumbing: \$3000.00 Electrical: \$3000.00 Replacement of station appliances fund: \$5500.00 Carpet Cleaning: \$2300 Misc repairs: \$5500.00</i>
Station Supplies	18,000.00	
Public Utilities	67,000.00	5% over 2025 budget (look up actuals for 2024)
Rent	10.00	annual rent for building/property - Spring Branch School
Property & Casualty Insurance	115,000.00	increase 18% from 2024 actual (84665). add premium for last quarter and include this in the 2024 budget as well as the increase to prem.For the increased agreed values & added cost for tank 4k to annual (Frank) 15%
Total Fire Station	254,610.00	

**2026 Budget
Proposed**

**FY 2026
Notes**

Office

Office Supplies

Office Supplies	32,900.00	paper, staples, toner, ink, pens, pencils, folders, binders, tables, chairs, printers, Konica M. Copier 2023 \$950 and shred it \$2500. We have not completed a shred day since prior to construction.
VFD Branded Stationary		no change (500 included in cell above)
Postage Meter Rental - Pitney Bowes		no change (1800 included in cell above)
Shipping		(600 included in cell above)

Office Software

Phones - 8x8		no change 15,000 included in Office Software Line Item
HRIS - UKG Workforce Ready		increase 2025 budgeted amount by 7% 19,260 included in Office Software Line Item
Accounting - QuickBooks		increase 2025 budgeted amount by 3% 3,090 included in Office Software Line Item
Office Software & Email - Microsoft 365	89,300.00	(\$17*55users*12months) upgrade basic (web only) users to standard (full suite) license for email to work properly ... 55 employees (53 if no vacancies + hire 2 part-time dispatchers) & Power BI (12*2*12)2 licenses; plus items above (8x8, UKG, QB, Adobe)
Adobe		800 included in Office Software Line Item
Bank Service Charges	2,000.00	

Total Office 124,200.00

Professional Services

Accounting Services	20,000.00	(1360*12) 8 hrs per month (\$170/hr) for ORW accounting supervision + 3300 for additional (YE items), switch to Falco at \$120/hr
Legal Services	36,000.00	no change
IT Services	126,000.00	Equipment and training for Drone program- \$10,000 Changing services from current to new support company (increase of approx. \$56,000 yearly) New IT support- \$100,000
Health Insurance Consulting Services	13,621.75	2024 with a 15% increase estimate
Medical Director Services	25,000.00	includes \$5,000 insurance fee
Audit Services	24,000.00	FY25 Audit is \$23,875, Budget Committee asked for this to be its own line item
Salary/Benefit Survey Services*	5,000.00	2025 Salary Survey
Legal Notices & Advertising	10,000.00	(4*2500) newspaper posting for bids - prop/casual insurance, workers comp, possibly fuel (same as 2024)
Other Professional Services	27,000.00	annual audit possibly increasing to 27,000

Total Professional Services 286,621.75

2026 Budget
Proposed

FY 2026
Notes

Training

Training

Fire Training	29,830.00	<p>Swiftwater Rescue - \$850 x 6 = \$5,100 (approx. 144 ET hours) Rescue Boat Operator - \$450 x 6 = \$2,700 (approx. 72 ET hours) Accommodations for Rescue Boat Operator - \$1,110 (3 people x2 events) = \$2,220 Blue Card Course – 1 x \$385 = \$385 (online) (\$770 reduction) Fire Field (Annual Live Burns - \$950 x 3 = \$2,850 (approx. 270 ET hours) (\$150 total increase) Vehicle Extrication - \$200 x 3 = \$600 (vehicle deliver & pickup fees) TCFP Course - \$325 x 25 = \$8,125 (online) (\$1,625 reduction) TFCA Academy - \$1,250 x 2 = \$2,500 (approx. 96 ET hours) Accommodations for TFCA Academy - \$1,100 + mileage Training Supplies - \$2,500 x 1 = \$2,500 (\$2,500 increase) Rope Rescue Class - \$1,750 x 1 = \$1,750 (\$1750 reduction) Total: \$29,830</p>
Fire Certification Fees	6,539.00	<p>\$88.00*30=2640.00 per new initial certification 56.49*30=1710 exam fee for certs Annual TCFP Cert Renewal (\$60 per person)*50=3000</p>
EMS Training	18,000.00	no change
EMS Certification Fees	6,000.00	<p>PALS-4950 (150*33) ACLS-4125 (125.00*33) (\$20*45employees) Handtevy Certification BLS - instructor -(3.00*45)=135.00 CPR/AED TDHS State Provider Certification</p>
Emergency Management Training - (TDEM)	6,000.00	2 conferences each \$1500*2conf*2emp
Fire Marshal Training	8,600.00	<p>Renew investigation equipment and supplies- \$500 Ammunition (required annual qualification)- \$100 Training- \$8000 Conferences (Fire marshal and other investigators)- \$6500 Arson Investigation and Fire Marshal TCOLE classes for CE- \$500 Investigation CE- \$1000 Total request for the Fire Marshal office- \$8600</p>
Fire Marshal Certification Fees	0.00	
Dispatch Training & Certification Fees	9,000.00	500*2 TCOLE certification, (need price) TCOLE CE for 2 dispatchers and (\$8,000) need for training (EMD, 911, CAD, TCOLE CE's, etc.) for 4 FT dispatchers.

	2026 Budget Proposed	FY 2026 Notes
Admin Training & Certification Fees	9,500.00	TMRS training/workshops, PFIA training & cert, Notary \$100 every 2 or 4years, HRIS conference/training & travel, salt water open records public records increase cost due (cost of training in 2024); cost of PD/travel for Amy CGFO Cert; \$500 SHRM Membership for Katherine (local and national)
General Supplies for Training	2,500.00	Training Mannequin
Total Training	95,969.00	

**2026 Budget
Proposed**

**FY 2026
Notes**

Maintenance

Vehicle Maintenance	250,000.00	based on 2024 actuals and past spending history
Equipment & Supplies Maintenance	40,000.00	replacement of axes, ladders, etc.
Bunker Gear Maintenance	28,600.00	Hoods, gloves, safety vests, helmet fronts, EZ-Flip shield replacements and helmet parts
SCBA Maintenance	15,000.00	(15,000) FIT testing, maintenance, & repairs
Knox Contracts	800.00	721.00 annual subscription - Knox paid in Nov. (based on number of units, 1 on every truck - tier pricing)
Fuel System	5,000.00	5,000 for maint. and Burns replacing (hardware)
Total Maintenance	339,400.00	

Events & Other

VFD Fire Commission & Meeting Expenses	7,500.00	no increase
VFD Employee Appreciation & Events	10,000.00	(\$10,000) - Family Day - 2025, removed employee team building
CPR Supplies, Cards, & Equipment	7,000.00	biannually reoccurring annual cost
Emergency Contingency	20,000.00	
Total Events & Other	44,500.00	

Operating Expenditures TOTAL

1,505,484.25

Gym donation

SUMMARY

Captial Expenditures TOTAL	472,483.00
Personnel Expenditures TOTAL	8,870,945.06
Operating Expenditures TOTAL	1,505,484.25
SUBTOTAL (capital, personnel, & operating)	10,848,912.31
Capital Replacement Assessment	400,000.00
TOTAL BUDGET TO BE ASSESSED	11,248,912.31
EMS Revenue Contribution	-250,000.00
Total Assessments and Contributions to Village Fire Department	10,998,912.31

Capital Replacement Fund Schedule

Option to show \$200,000 contribution for 2025, then increasing 85,000 each year beginning 2026

Vehicles	Life (years)	2023	2024	2025	2026	2027
2017 Ladder	15			300,000.00	2,121,000.00	
2020 Pumper 1	20					
2008 Pumper 2	20					1,600,000.00
2014 Deputy Chief's Vehicle	10			150,000.00		
2019 Fire Chief's Vehicle	10					
2020 Utility Vehicle	10					
2023 Medic 1	10	186,710.00				
2023 Medic 2	10	186,710.00				
2014 Medic 3	10					
2012 Reserve Medic			sell (see below)			
2017 Fire Marshal's Vehicle	10					90,000.00
Total to be spent for Vehicles		373,420.00	0.00	450,000.00	2,121,000.00	1,690,000.00

SCBA Equipment		2023	2024	2025	2026	2027
SCBA Equipment	10			225,000.00		
Total to be spent for SCBA Equipment		0.00	0.00	225,000.00	0.00	0.00

Balance	2023	2024	2025	2026	2027
Beginning Cash -AP	220,314.00	128,969.00	1,237,493.04	1,030,493.04	1,597,493.04
Planned Budgeted Annual Contribution	200,000.00	400,000.00	200,000.00	285,000.00	370,000.00
Additional Contributions	0.00	238,054.00	0.00		0.00
EMS Revenue		400,000.00	250,000.00	385,000.00	385,000.00
Interest Income	3,946.00	17,470.04	18,000.00	18,000.00	18,000.00
Revenue from sale or trade-in	0.00	57,000.00	0.00	2,000,000.00	85,000.00
Disbursements	(295,291.00)	(4,000.00)	(675,000.00)	(2,121,000.00)	(1,690,000.00)
Ending Cash	128,969.00	1,237,493.04	1,030,493.04	1,597,493.04	765,493.04

\$85,000 annual increase beginning in 2026

Capital Replacement Fund Schedule

Vehicles	2028	2029	2030	2031	2032	2033
2017 Ladder						
2020 Pumper 1						
2008 Pumper 2						
2014 Deputy Chief's Vehicle						
2019 Fire Chief's Vehicle		90,000.00				
2020 Utility Vehicle						
2023 Medic 1						350,000.00
2023 Medic 2						350,000.00
2014 Medic 3	300,000.00					
2012 Reserve Medic						
2017 Fire Marshal's Vehicle						
Total to be spent for Vehicles	300,000.00	90,000.00	0.00	0.00	0.00	700,000.00

SCBA Equipment	2028	2029	2030	2031	2032	2033
SCBA Equipment						
Total to be spent for SCBA Equipment	0.00	0.00	0.00	0.00	0.00	0.00

Balance	2028	2029	2030	2031	2032	2033
Beginning Cash -AP	765,493.04	1,358,493.04	2,216,493.04	3,249,493.04	4,362,493.04	5,660,493.04
Planned Budgeted Annual Contribution	455,000.00	540,000.00	625,000.00	710,000.00	795,000.00	880,000.00
Additional Contributions	0.00	0.00	0.00	0.00	0.00	0.00
EMS Revenue	385,000.00	385,000.00	385,000.00	385,000.00	385,000.00	385,000.00
Interest Income	18,000.00	18,000.00	18,000.00	18,000.00	18,000.00	18,000.00
Revenue from sale or trade-in	35,000.00	5,000.00	5,000.00	0.00	100,000.00	0.00
Disbursements	(300,000.00)	(90,000.00)	0.00	0.00	0.00	(700,000.00)
Ending Cash	1,358,493.04	2,216,493.04	3,249,493.04	4,362,493.04	5,660,493.04	6,243,493.04

\$85,000 annual increase beginning in 2026

Capital Replacement Fund Schedule

Vehicles	2034	2035	2036	2037	2038	2039
2017 Ladder						
2020 Pumper 1		2,000,000.00				
2008 Pumper 2						
2014 Deputy Chief's Vehicle	150,000.00					
2019 Fire Chief's Vehicle						90,000.00
2020 Utility Vehicle						
2023 Medic 1						
2023 Medic 2						
2014 Medic 3					400,000.00	
2012 Reserve Medic						
2017 Fire Marshal's Vehicle				90,000.00		
Total to be spent for Vehicles	150,000.00	2,000,000.00	0.00	90,000.00	400,000.00	90,000.00

SCBA Equipment	2034	2035	2036	2037	2038	2039
SCBA Equipment		226,000.00				
Total to be spent for SCBA Equipment	0.00	226,000.00	0.00	0.00	0.00	0.00

Balance	2034	2035	2036	2037	2038	2039
Beginning Cash -AP	6,243,493.04	7,461,493.04	6,914,493.04	8,452,494.04	9,985,494.04	11,293,494.04
Planned Budgeted Annual Contribution	965,000.00	1,050,000.00	1,135,000.00	1,220,000.00	1,305,000.00	1,390,000.00
Additional Contributions	0.00	0.00	0.00	0.00	0.00	0.00
EMS Revenue	385,000.00	385,000.00	385,000.00	385,000.00	385,000.00	385,000.00
Interest Income	18,000.00	18,000.00	18,000.00	18,000.00	18,000.00	18,000.00
Revenue from sale or trade-in	0.00	0.00	1.00	0.00	0.00	0.00
Disbursements	(150,000.00)	(2,000,000.00)	0.00	(90,000.00)	(400,000.00)	(90,000.00)
Ending Cash	7,461,493.04	6,914,493.04	8,452,494.04	9,985,494.04	11,293,494.04	12,996,494.04

\$85,000 annual increase beginning in 2026

Capital Replacement Fund Schedule

Vehicles	2040	2041	2042	2043	2044	2045
2017 Ladder		4,400,000.00				
2020 Pumper 1						
2008 Pumper 2			2,000,000.00			
2014 Deputy Chief's Vehicle					150,000.00	
2019 Fire Chief's Vehicle						
2020 Utility Vehicle						
2023 Medic 1				450,000.00		
2023 Medic 2				450,000.00		
2014 Medic 3						
2012 Reserve Medic						
2017 Fire Marshal's Vehicle						
Total to be spent for Vehicles	0.00	4,400,000.00	2,000,000.00	900,000.00	150,000.00	0.00

SCBA Equipment	2040	2041	2042	2043	2044	2045
SCBA Equipment						226,000.00
Total to be spent for SCBA Equipment	0.00	0.00	0.00	0.00	0.00	226,000.00

Balance	2040	2041	2042	2043	2044	2045
Beginning Cash -AP	12,996,494.04	14,874,494.04	12,437,494.04	12,485,494.04	13,718,494.04	15,786,494.04
Planned Budgeted Annual Contribution	1,475,000.00	1,560,000.00	1,645,000.00	1,730,000.00	1,815,000.00	1,900,000.00
Additional Contributions	0.00	0.00	0.00	0.00	0.00	0.00
EMS Revenue	385,000.00	385,000.00	385,000.00	385,000.00	385,000.00	385,000.00
Interest Income	18,000.00	18,000.00	18,000.00	18,000.00	18,000.00	18,000.00
Revenue from sale or trade-in	0.00	0.00	0.00	0.00	0.00	0.00
Disbursements	0.00	(4,400,000.00)	(2,000,000.00)	(900,000.00)	(150,000.00)	0.00
Ending Cash	14,874,494.04	12,437,494.04	12,485,494.04	13,718,494.04	15,786,494.04	18,089,494.04

\$85,000 annual increase beginning in 2026

Capital Replacement Fund Schedule

Vehicles	2046	2047	2048
2017 Ladder			
2020 Pumper 1			
2008 Pumper 2			
2014 Deputy Chief's Vehicle			
2019 Fire Chief's Vehicle			
2020 Utility Vehicle			
2023 Medic 1			
2023 Medic 2			
2014 Medic 3			
2012 Reserve Medic			
2017 Fire Marshal's Vehicle		90,000.00	
Total to be spent for Vehicles	0.00	90,000.00	0.00

SCBA Equipment	2046	2047	2048
SCBA Equipment			
Total to be spent for SCBA Equipment	0.00	0.00	0.00

Balance	2046	2047	2048
Beginning Cash -AP	18,089,494.04	20,477,494.04	22,860,494.04
Planned Budgeted Annual Contribution	1,985,000.00	2,070,000.00	2,155,000.00
Additional Contributions	0.00	0.00	0.00
EMS Revenue	385,000.00	385,000.00	385,000.00
Interest Income	18,000.00	18,000.00	18,000.00
Revenue from sale or trade-in	0.00	0.00	0.00
Disbursements	0.00	(90,000.00)	0.00
Ending Cash	20,477,494.04	22,860,494.04	25,418,494.04

\$85,000 annual increase beginning in 2026