



Village Fire Department

901 Corbindale Road
Houston, Texas 77024
(713) 468-7941

April 28, 2026

Dear Mayors:

In accordance with the terms of the Interlocal Agreement, the Village Fire Commission has unanimously approved and is forwarding for the consideration and approval of each City the following:

- Proposed FY 2027 Budget. The budget is explained in detail in the attached materials. It is presented in summary form for ease of review, with the full worksheet available for detailed line-item analysis.

The FY 2027 Budget reflects an overall assessment increase of 4.23% from the prior year, maintains current service levels through targeted investments in personnel, equipment, and facilities, and improves long-term cost stability.

A key component of this year's budget is the establishment of the Equipment Replacement Fund (ERF), which provides a structured approach to funding the replacement of major equipment. While no expenditures are planned from the ERF in FY 2027, its creation establishes a framework for more predictable and consistent (equipment > \$20,000) capital planning in future years.

The budget includes targeted investments in equipment replacement, facility maintenance, and personnel compensation, including a 3.5% salary adjustment, step increases, and enhancements to certification and longevity pay. These investments are intended to maintain service levels, support personnel retention, and ensure the Department remains equipped to meet operational demands.

The Commission will continue to evaluate long-term capital needs, including apparatus and equipment replacement cycles, to ensure appropriate planning and financial stability in future years.

Throughout this process, the Fire Commission's goal has been to present a budget that is transparent, practical, and sustainable, while maintaining the high level of service expected by the residents of the Memorial Villages.

We ask that you place this item on your Council's agenda for consideration within the time and manner specified in the Interlocal Agreement and advise the Department of your Council's action in writing.

Respectfully submitted,

Dan Ramey, Chair
Village Fire Department Board of Commissioners

Attachments:

FY 2027 Proposed Budget

CC: Village Fire Department Commissioners and Alternates
City Administrators / City Secretaries

**Village Fire Department
2027 Proposed Budget**

CAPITAL EXPENDITURES:

Capital Expenditures TOTAL

210,000

PERSONNEL EXPENDITURES:

Payroll 7,606,703

Benefit 1,873,817

Personnel Expenditures TOTAL

9,480,520

OPERATIONAL EXPENDITURES

Red Trucks & Saving Lives 349,076

Dispatch 12,997

Fire Prevention - Fire Marshal's Office 10,000

Fire Station 270,410

Office 68,662

Professional Services 200,622

Training 99,500

Maintenance 286,800

Events & Other 47,100

Operating Expenditures TOTAL

1,345,166

Subtotal

11,035,686

CAPITAL REPLACEMENT ASSESSMENT

0

0

TOTAL BUDGET TO BE ASSESSED

11,035,686

EMS Revenue Contribution

400,000

Total Budget for Village Fire Department

11,435,686

| 2027 Proposed Budget: BOTTOM LINE SUMMARY | | | 2023 Actual | 2024 Actual | 2025 Actual (Unaudited) | 2026 Adopted | 2026 Amended | 2027 Proposed | \$ Increase Base/ 2026-2027 | % Increase | Memo Item |
|--|--|--|--------------------|--------------------|------------------------------------|---------------------|---------------------|----------------------|--|-------------------|------------------|
| | | GENERAL FUND (CITY ASSESS.) | \$9,061,049 | \$9,090,611 | \$9,258,039 | \$10,587,801 | \$10,587,800 | \$11,035,686 | \$447,886 | 4.23% | |
| | | CRF CONTRIBUTION (CITY ASSESS.) | \$200,000 | \$400,000 | \$200,000 | \$0 | \$0 | \$0 | \$0 | 0.00% | |
| | | CRF CONTRIBUTION (EMS REVENUE) | \$0 | \$0 | \$450,000 | \$400,000 | \$400,000 | \$400,000 | \$0 | 0.00% | |
| | | TOTAL BUDGET | \$9,261,049 | \$9,490,611 | \$9,908,039 | \$10,987,801 | \$10,987,800 | \$11,435,686 | \$447,886 | 4.08% | |
| | | TOTAL ASSESSED TO CITIES | \$9,261,049 | \$9,490,611 | \$9,458,039 | \$10,587,800 | \$10,587,800 | \$11,035,686 | \$447,886 | 4.23% | |

| Memo Item | Budget Category | Account Number | Line Item Detail | 2023 Actual | 2024 Actual | 2025 Actual (Unaudited) | 2026 Adopted | 2026 Amended | 2027 Proposed | \$ Increase Base/ 2026-2027 | % Increase | Memo Item |
|---------------------|-----------------|----------------|--|------------------|------------------|-------------------------|------------------|------------------|------------------|-----------------------------|-------------|-----------|
| GENERAL FUND | | | | | | | | | | | | |
| CAPITAL | | | | | | | | | | | | |
| Capital | | | | | | | | | | | | |
| D #1 | | 15015 | Physical Plant/Facility | 190,315 | 8,380 | 208,822 | 0 | 0 | 38,000 | 38,000 | 100% | D #1 |
| D #2 | | 15020 | Misc. Tools & Equipment - FIRE | 66,898 | 30,339 | 85,550 | 10,000 | 10,000 | 40,000 | 30,000 | 300% | D #2 |
| | | 15025 | Misc. Tools & Equipment - EMS | | 27,308 | 6,276 | 60,210 | 60,210 | 20,000 | (40,210) | -67% | |
| D #3 | | 15030 | Protective Gear | 126,727 | 33,492 | 30,284 | 45,000 | 45,000 | 84,000 | 39,000 | 87% | D #3 |
| D #4 | | 15065 | Gym Equipment | | 0 | 1,424 | 0 | 0 | 9,000 | 9,000 | 100% | D #4 |
| | | 15050 | Office Computers | 6,882 | 12,791 | 8,816 | 4,000 | 4,000 | 10,000 | 6,000 | 150% | |
| | | 15035 | Apparatus Computers + Ipads | 22,117 | 0 | 0 | 12,000 | 12,000 | 4,000 | (8,000) | -67% | |
| | | 15055 | Radios | 70,649 | 61,646 | 38 | 45,000 | 45,000 | 5,000 | (40,000) | -89% | |
| | | | TOTAL CAPITAL | 483,588 | 173,955 | 341,210 | 176,210 | 176,210 | 210,000 | 33,790 | 19% | |
| PERSONNEL | | | | | | | | | | | | |
| Payroll | | | | | | | | | | | | |
| | | 16010 | Base Pay | 5,054,985 | 5,458,111 | 5,471,704 | 6,062,300 | 6,002,800 | 6,171,325 | 168,525 | 3% | |
| | | 16020 | 457 Plan Compensation | 98,401 | 94,251 | 106,093 | 242,492 | 242,492 | 246,853 | 4,361 | 2% | |
| P #2 | | 16015 | Longevity | | 23,734 | 23,850 | 25,100 | 25,100 | 53,400 | 28,300 | 113% | P #2 |
| | | 16016 | Higher Class | | 29,917 | 41,092 | 28,111 | 28,111 | 35,000 | 6,889 | 25% | |
| | | 16011 | Overtime | 483,164 | 330,292 | 232,684 | 372,000 | 372,000 | 372,000 | 0 | 0% | |
| P #1 | | 16018 | Professional Cert, Degree, & Bilingual Pay | 57,269 | 63,758 | 62,933 | 21,402 | 76,402 | 164,666 | 88,264 | 116% | P #1 |
| | | 16030 | FICA | 425,470 | 407,359 | 503,297 | 540,112 | 544,612 | 563,459 | 18,847 | 3% | |
| | | | TOTAL PAYROLL | 6,119,290 | 6,407,422 | 6,441,653 | 7,291,517 | 7,291,517 | 7,606,703 | 315,186 | 4.3% | |
| Benefits | | | | | | | | | | | | |
| | | 16050 | Retirement - TMRS | 371,849 | 332,356 | 373,455 | 419,937 | 423,937 | 394,422 | (29,515) | -7% | |
| | | 16060 | Health Insurance | 1,034,529 | 891,593 | 942,077 | 1,163,050 | 1,081,050 | 1,222,315 | 141,265 | 13% | |
| | | 16040 | Basic Life, ADD, & LTD Insurance | 29,649 | 28,792 | 20,807 | 25,540 | 25,540 | 26,080 | 540 | 2% | |
| | | 16070 | Worker's Comp. Insurance | 65,372 | 74,963 | 108,510 | 107,562 | 185,562 | 185,000 | (562) | 0% | |
| | | 16090 | Unemployment Claim | | 8,671 | | | | | | | |
| | | 16100 | Meal Allowance | 40,000 | 46,500 | 46,187 | 46,000 | 46,000 | 46,000 | 0 | 0% | |
| | | | TOTAL BENEFITS | 1,541,399 | 1,382,875 | 1,491,036 | 1,762,089 | 1,762,089 | 1,873,817 | 111,728 | 6% | |
| | | | TOTAL PERSONNEL | 7,660,690 | 7,790,297 | 7,932,689 | 9,053,606 | 9,053,606 | 9,480,520 | 426,914 | 5% | |

| Memo Item | Budget Category | Account Number | Line Item Detail | 2023 Actual | 2024 Actual | 2025 Actual (Unaudited) | 2026 Adopted | 2026 Amended | 2027 Proposed | \$ Increase Base/ 2026-2027 | % Increase | Memo Item |
|-----------|--------------------------------------|----------------|---|----------------|----------------|-------------------------|----------------|----------------|----------------|-----------------------------|---------------|-----------|
| | OPERATING | | | | | | | | | | | |
| | Red Trucks & Saving Lives | | | | | | | | | | | |
| | | 17010 | Ambulance Medical Supplies | 47,303 | 69,358 | 49,138 | 70,000 | 70,000 | 75,000 | 5,000 | 7% | |
| | | 17040 | IP Address VPN - PS Lightwave | | 6,611 | 12,211 | 13,000 | 13,000 | 15,000 | 2,000 | 15% | |
| | | 17041 | Internet, Phones, & TV - Comcast | | 22,155 | 10,165 | 10,000 | 10,000 | 12,000 | 2,000 | 20% | |
| | | 17042 | Mobile Device Services | | 9,092 | 6,429 | 6,600 | 6,600 | 6,600 | 0 | 0% | |
| | | 17043 | City of Houston Radio System | | 15,165 | 22,970 | 19,680 | 19,680 | 25,000 | 5,320 | 27% | |
| | | 17044 | Communications - Motorola 47 & NICE | | 40,819 | 42,109 | 45,000 | 45,000 | 45,000 | 0 | 0% | |
| | | 17045 | Incident Records & CAD - Propheonix | | 25,297 | 25,838 | 28,810 | 28,810 | 28,000 | (810) | -3% | |
| | | 17047 | EMS Protocol App - Handtevy | | 5,234 | 4,819 | 6,300 | 6,300 | 5,100 | (1,200) | -19% | |
| | | 17046 | Training Software & Vehicle Checks - Vector Solutions | | 8,078 | 8,308 | 8,600 | 8,600 | 8,600 | 0 | 0% | |
| | | 17048 | EMS Equipment Maintenance - ProCare/Stryker | | 21,286 | 20,545 | 23,594 | 23,594 | 23,594 | 0 | 0% | |
| D #5 | | 17190 | Uniforms | 6,638 | 11,208 | 34,769 | 40,000 | 40,000 | 40,000 | 0 | 0% | D #5 |
| | | 17085 | Fuel | 47,491 | 147,910 | 336 | 55,000 | 55,000 | 55,000 | 0 | 0% | |
| | | 17136 | Vehicle Licenses & Permits | | 94 | 87 | 5,000 | 5,000 | 5,000 | 0 | 0% | |
| | | 17020 | Dues & Subscriptions | 4,895 | 3,868 | 3,401 | 4,850 | 4,850 | 5,182 | 332 | 7% | |
| | | | TOTAL RED TRUCKS & SAVING LIVES | 106,329 | 386,176 | 241,125 | 336,434 | 336,434 | 349,076 | 12,642 | 3.8% | |
| | Dispatch | | | | | | | | | | | |
| | | 17230 | Dispatch Alerting System - US Designs (Samant | 17,637 | 12,528 | 20,699 | 12,500 | 12,500 | 12,500 | 0 | 0% | |
| | | 17240 | Electronic Protocol Cards - Pro QA | | 309 | 53 | 350 | 350 | 297 | (53) | -15% | |
| | | 17250 | Translation Service - Language Line | | 20 | 25 | 100 | 100 | 200 | 100 | 100% | |
| | | | TOTAL DISPATCH | 17,637 | 12,857 | 20,777 | 12,950 | 12,950 | 12,997 | 47 | 0.4% | |
| | Fire Prevention - FM's Office | | | | | | | | | | | |
| | | 17070 | Public Education & Relations & Promotional | 5,210 | 0 | 3,131 | 5,000 | 5,000 | 10,000 | 5,000 | 100% | |
| | | | Inspections | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | | 17072 | Fire Investigations | | 577 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | | 17073 | Law Enforcement Equipment | | 3,070 | 97 | 0 | 0 | 0 | 0 | 0 | |
| | | | TOTAL FIRE PREVENTION - FM'S OFFICE | 5,210 | 3,647 | 3,228 | 5,000 | 5,000 | 10,000 | 5,000 | 100.0% | |
| | Fire Station | | | | | | | | | | | |
| | | 17030 | Building Maintenance | 41,279 | 20,044 | 25,701 | 52,300 | 52,300 | 52,400 | 100 | 0% | |
| | | 17035 | Station Supplies | | 18,828 | 15,464 | 18,000 | 18,000 | 18,000 | 0 | 0% | |
| | | 17140 | Utilities | 62,179 | 52,044 | 42,463 | 55,000 | 55,000 | 55,000 | 0 | 0% | |
| | | 17086 | Rent | 10 | 10 | 10 | 10 | 10 | 10 | 0 | 0% | |
| | | 17090 | Property & Casualty Insurance | 85,418 | 84,955 | 141,806 | 130,000 | 130,000 | 145,000 | 15,000 | 12% | |
| | | | TOTAL FIRE STATION | 188,885 | 175,882 | 225,444 | 255,310 | 255,310 | 270,410 | 15,100 | 5.9% | |
| | Office | | | | | | | | | | | |
| | | 17129 | Other Office Expenses | | 2,253 | | | | | | | |
| | | 17205 | Office Supplies | | 8,026 | 6,322 | 32,900 | 32,900 | 8,000 | (24,900) | -76% | |
| | | 17225 | Office Software | 0 | 25,236 | 26,987 | 63,300 | 63,300 | 58,662 | (4,638) | -7% | |
| | | 17207 | Bank Service Charges | | 211 | 132 | 2,000 | 2,000 | 2,000 | 0 | 0% | |
| | | | TOTAL OFFICE | 51,158 | 35,726 | 33,441 | 98,200 | 98,200 | 68,662 | (29,538) | -30.1% | |

| Memo Item | Budget Category | Account Number | Line Item Detail | 2023 Actual | 2024 Actual | 2025 Actual (Unaudited) | 2026 Adopted | 2026 Amended | 2027 Proposed | \$ Increase Base/ 2026-2027 | % Increase | Memo Item |
|-----------|------------------------------|----------------|--|----------------|------------------|-------------------------|------------------|------------------|------------------|-----------------------------|---------------|-----------|
| | Professional Services | | | | | | | | | | | |
| | | 17304 | Accounting Services | | 53,700 | 45,338 | 20,000 | 20,000 | 35,000 | 15,000 | 75% | |
| | | 17302 | Legal Services | | 30,362 | 28,393 | 36,000 | 36,000 | 40,000 | 4,000 | 11% | |
| | | 17306 | IT Services | | 31,085 | 36,789 | 44,000 | 44,000 | 44,000 | 0 | 0% | |
| | | 17308 | Health Insurance Consulting Services | | 10,186 | 10,400 | 13,622 | 13,622 | 13,622 | 0 | 0% | |
| | | 17309 | Medical Director Services | | 17,077 | 19,154 | 25,000 | 25,000 | 25,000 | 0 | 0% | |
| | | 17311 | Legal Notices & Advertising | | 3,573 | 0 | 10,000 | 10,000 | 10,000 | 0 | 0% | |
| | | 17310 | Salary/Benefit Survey Services* | 0 | 0 | 4,000 | 0 | 0 | 5,000 | 5,000 | 0 | |
| | | 17313 | Other Professional Services (Audit) | | 18,986 | 29,448 | 24,000 | 24,000 | 28,000 | 4,000 | 17% | |
| | | | TOTAL PROFESSIONAL SERVICES | 163,601 | 164,969 | 173,522 | 172,622 | 172,622 | 200,622 | 28,000 | 16.2% | |
| | Training | | | | | | | | | | | |
| | | 17170 | Fire Training | 41,723 | 14,348 | 33,764 | 29,830 | 29,830 | 41,000 | 11,170 | 37% | |
| | | 17160 | Fire Certification Fees | 2,817 | 8,856 | 2,450 | 6,539 | 6,539 | 6,400 | (139) | -2% | |
| | | 17171 | EMS Training | | 3,363 | 17,442 | 18,000 | 18,000 | 18,000 | 0 | 0% | |
| | | 17173 | EMS Certification Fees | | 6,617 | 801 | 6,000 | 6,000 | 6,000 | 0 | 0% | |
| | | 17174 | Other Training Expenses | | 1,674 | | | | | | | |
| | | 17175 | Emergency Management Training - (TDEM) | | 4,913 | 4,155 | 6,000 | 6,000 | 5,000 | (1,000) | -17% | |
| | | 17176 | Training Exams (deleted) | | 606 | | | | | | | |
| | | 17177 | Fire Marshal Training & Certification Fees | | 5,033 | 3,653 | 8,600 | 8,600 | 8,600 | 0 | 0% | |
| | | 17183 | Dispatch Training & Certification Fees | | 1,549 | 662 | 9,000 | 9,000 | 5,000 | (4,000) | -44% | |
| | | 17185 | Admin Training & Certification Fees | | 1,971 | 2,003 | 9,500 | 9,500 | 9,500 | 0 | 0% | |
| | | 17187 | General Supplies for Training | | 0 | 134 | 0 | 0 | 0 | | | |
| | | | TOTAL TRAINING | 44,540 | 48,930 | 65,064 | 93,469 | 93,469 | 99,500 | 6,031 | 6.5% | |
| | Maintenance | | | | | | | | | | | |
| | | 17100 | Vehicle Maintenance | 271,853 | 213,666 | 155,224 | 250,000 | 250,000 | 200,000 | (50,000) | -20% | |
| | | 17111 | Main - Contracts | | | 4,291 | | | | | | |
| | | 17123 | Equipment & Supplies Maintenance | | 18,584 | | | | | | | |
| | | 17099 | Maintenance of Equipment | | 849 | 9,438 | 40,000 | 40,000 | 40,000 | 0 | 0% | |
| | | 17110 | Main - Other | | 13,978 | 1,701 | | | | | | |
| | | 17131 | Bunker Gear Maintenance | | 14,365 | 15,652 | 28,600 | 28,600 | 28,000 | (600) | -2% | |
| | | 17133 | SCBA Maintenance | | 7,417 | 14,157 | 15,000 | 15,000 | 15,000 | 0 | 0% | |
| | | 17127 | Knox Contracts | | 4,625 | 721 | 800 | 800 | 800 | 0 | 0% | |
| | | 17135 | Fuel System | 0 | 6,378 | 665 | 5,000 | 5,000 | 3,000 | (2,000) | -40% | |
| | | | TOTAL MAINTENANCE | 271,853 | 279,862 | 201,849 | 339,400 | 339,400 | 286,800 | (52,600) | -15.5% | |
| | Events & Other | | | | | | | | | | | |
| | | 17401 | VFD Fire Commission & Meeting Expenses | 6,790 | 3,010 | 2,902 | 7,500 | 7,500 | 7,500 | 0 | 0% | |
| | | 17403 | VFD Employee Appreciation & Events | 21,084 | 8,594 | 10,166 | 10,000 | 10,000 | 12,500 | 2,500 | 25% | |
| | | 17405 | CPR Supplies, Cards, & Equipment | 39,685 | 6,800 | 4,122 | 7,100 | 7,100 | 7,100 | 0 | 0% | |
| | | 17407 | Emergency Contingency | | 0 | 2,500 | 20,000 | 20,000 | 20,000 | 0 | 0% | |
| | | | TOTAL EVENTS & OTHER | 67,559 | 18,404 | 19,690 | 44,600 | 44,600 | 47,100 | 2,500 | 6% | |
| | | | TOTAL OPERATIONS | 916,771 | 1,126,358 | 984,140 | 1,357,984 | 1,357,984 | 1,345,166 | (12,818) | -0.9% | |

Capital Replacement Fund Schedule

| Vehicles | Life (years) | 2025 | 2026 | 2027 | 2028 | 2029 |
|---------------------------------------|--------------|----------------|------------------|------------------|----------------|----------------|
| 2026 Aerial | 15 | | 2,121,000 | | | |
| 2020 Pumper 1 | 20 | | | | | |
| 2008 Pumper 2 | 20 | | | 1,600,000 | | |
| 2014 Deputy Chief's Vehicle | 10 | 150,000 | | | | |
| 2019 Fire Marshal's Vehicle | 10 | | | | | 110,000 |
| 2020 Utility Vehicle | 10 | | | | | |
| 2023 Medic 1 | 10 | | | | | |
| 2023 Medic 2 | 10 | | | | | |
| 2014 Medic 3 | 10 | | | | 410,000 | |
| 2017 Fire Chief Vehicle | 10 | | | 110,000 | | |
| 2002 Blocker Truck | 10 | | 85,000 | | | |
| 2026 Boat 1 | | | 15,000 | | | |
| SCBA | | | 225,000 | | | |
| Interest Earnings Used for Lease | | | 135,000 | | | |
| Total to be spent for Vehicles | | 150,000 | 2,581,000 | 1,710,000 | 410,000 | 110,000 |

| Balance | 2025 | 2026 | 2027 | 2028 | 2029 |
|--------------------------------------|-----------------|-------------------|-------------------|-----------------|-----------------|
| Beginning Cash - AP | 1,299,538 | 3,777,799 | 1,740,799 | 490,985 | 656,205 |
| Planned Budgeted Annual Contribution | 0 | 0 | 0 | 200,000 | 200,000 |
| Additional Contributions | 0 | 0 | 0 | 0 | 0 |
| EMS Revenue | 450,000 | 400,000 | 320,000 | 320,000 | 320,000 |
| Interest Income | 178,261 | 144,000 | 55,186 | 20,220 | 23,524 |
| Revenue from sale or trade-in | 2,000,000 | 0 | 85,000 | 35,000 | 5,000 |
| Disbursements | -150,000 | -2,581,000 | -1,710,000 | -410,000 | -110,000 |
| Ending Cash | 3,777,799 | 1,740,799 | 490,985 | 656,205 | 1,094,729 |

Interest Assumption Cell: 2.00%
 (average of highest and lowest rates)

Capital Replacement Fund Schedule

| Vehicles | 2030 | 2031 | 2032 | 2033 | 2034 | 2035 |
|---------------------------------------|----------|----------|--------------|----------------|----------|------------------|
| 2026 Aerial | | | | | | |
| 2020 Pumper 1 | | | | | | 2,000,000 |
| 2008 Pumper 2 | | | | | | |
| 2014 Deputy Chief's Vehicle | | | | | | 150,000 |
| 2019 Fire Marshal's Vehicle | | | | | | |
| 2020 Utility Vehicle | | | | | | |
| 2023 Medic 1 | | | | 425,000 | | |
| 2023 Medic 2 | | | | 425,000 | | |
| 2014 Medic 3 | | | | | | |
| 2017 Fire Chief Vehicle | | | | | | |
| 2002 Blocker Truck | | | | | | |
| 2026 Boat 1 | | | 8,000 | | | |
| SCBA | | | | | | |
| Interest Earnings Used for Lease | | | | | | |
| Total to be spent for Vehicles | 0 | 0 | 8,000 | 850,000 | 0 | 2,150,000 |

Balance

| | 2030 | 2031 | 2032 | 2033 | 2034 | 2035 |
|--------------------------------------|-----------|-----------|-----------|-----------|-----------|------------|
| Beginning Cash - AP | 1,094,729 | 1,647,023 | 2,210,364 | 2,776,971 | 2,512,911 | 3,093,569 |
| Planned Budgeted Annual Contribution | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 |
| Additional Contributions | 0 | 0 | 0 | 0 | 0 | 0 |
| EMS Revenue | 320,000 | 320,000 | 320,000 | 320,000 | 320,000 | 320,000 |
| Interest Income | 32,295 | 43,340 | 54,607 | 65,939 | 60,658 | 72,271 |
| Revenue from sale or trade-in | 0 | 0 | 0 | 0 | 0 | 0 |
| Disbursements | 0 | 0 | -8,000 | -850,000 | 0 | -2,150,000 |
| Ending Cash | 1,647,023 | 2,210,364 | 2,776,971 | 2,512,911 | 3,093,569 | 1,535,840 |

Interest Assumption Cell:
 (average of highest and lowest rates)

Capital Replacement Fund Schedule

| Vehicles | 2036 | 2037 | 2038 | 2039 |
|---------------------------------------|---------------|----------------|----------------|----------------|
| 2026 Aerial | | | | |
| 2020 Pumper 1 | | | | |
| 2008 Pumper 2 | | | | |
| 2014 Deputy Chief's Vehicle | | | | |
| 2019 Fire Marshal's Vehicle | | | | 125,000 |
| 2020 Utility Vehicle | | | | |
| 2023 Medic 1 | | | | |
| 2023 Medic 2 | | | | |
| 2014 Medic 3 | | | 500,000 | |
| 2017 Fire Chief Vehicle | | 125,000 | | |
| 2002 Blocker Truck | 85,000 | | | |
| 2026 Boat 1 | | | 9,000 | |
| SCBA | | | | |
| Interest Earnings Used for Lease | | | | |
| Total to be spent for Vehicles | 85,000 | 125,000 | 509,000 | 125,000 |

Balance

| | 2036 | 2037 | 2038 | 2039 |
|--------------------------------------|-----------|-----------|-----------|-----------|
| Beginning Cash - AP | 1,535,840 | 2,011,958 | 2,457,597 | 2,528,149 |
| Planned Budgeted Annual Contribution | 200,000 | 200,000 | 200,000 | 200,000 |
| Additional Contributions | 0 | 0 | 0 | 0 |
| EMS Revenue | 320,000 | 320,000 | 320,000 | 320,000 |
| Interest Income | 41,117 | 50,639 | 59,552 | 60,963 |
| Revenue from sale or trade-in | 1 | 0 | 0 | 0 |
| Disbursements | -85,000 | -125,000 | -509,000 | -125,000 |
| Ending Cash | 2,011,958 | 2,457,597 | 2,528,149 | 2,984,112 |

Interest Assumption Cell:
(average of highest and lowest rates)

Capital Replacement Fund Schedule

| Vehicles | 2040 | 2041 | 2042 | 2043 | 2044 | 2045 |
|---------------------------------------|----------|------------------|------------------|------------------|---------------|----------------|
| 2026 Aerial | | 4,400,000 | | | | |
| 2020 Pumper 1 | | | | | | |
| 2008 Pumper 2 | | | 2,000,000 | | | |
| 2014 Deputy Chief's Vehicle | | | | | | 150,000 |
| 2019 Fire Marshal's Vehicle | | | | | | |
| 2020 Utility Vehicle | | | | | | |
| 2023 Medic 1 | | | | 500,000 | | |
| 2023 Medic 2 | | | | 500,000 | | |
| 2014 Medic 3 | | | | | | |
| 2017 Fire Chief Vehicle | | | | | | |
| 2002 Blocker Truck | | | | | | |
| 2026 Boat 1 | | | | | 10,000 | |
| SCBA | | | | | | |
| Interest Earnings Used for Lease | | | | | | |
| Total to be spent for Vehicles | 0 | 4,400,000 | 2,000,000 | 1,000,000 | 10,000 | 150,000 |

Balance

| | 2040 | 2041 | 2042 | 2043 | 2044 | 2045 |
|--------------------------------------|-----------|------------|------------|------------|------------|------------|
| Beginning Cash - AP | 2,984,112 | 3,574,194 | -223,922 | -1,698,000 | -2,201,560 | -1,725,192 |
| Planned Budgeted Annual Contribution | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 |
| Additional Contributions | 0 | 0 | 0 | 0 | 0 | 0 |
| EMS Revenue | 320,000 | 320,000 | 320,000 | 320,000 | 320,000 | 320,000 |
| Interest Income | 70,082 | 81,884 | 5,922 | (23,560) | (33,631) | (24,104) |
| Revenue from sale or trade-in | 0 | 0 | 0 | 0 | 0 | 0 |
| Disbursements | 0 | -4,400,000 | -2,000,000 | -1,000,000 | -10,000 | -150,000 |
| Ending Cash | 3,574,194 | -223,922 | -1,698,000 | -2,201,560 | -1,725,192 | -1,379,295 |

Interest Assumption Cell:
(average of highest and lowest rates)

Capital Replacement Fund Schedule

| Vehicles | 2046 | 2047 | 2048 |
|---------------------------------------|----------|----------------|----------|
| 2026 Aerial | | | |
| 2020 Pumper 1 | | | |
| 2008 Pumper 2 | | | |
| 2014 Deputy Chief's Vehicle | | | |
| 2019 Fire Marshal's Vehicle | | | |
| 2020 Utility Vehicle | | | |
| 2023 Medic 1 | | | |
| 2023 Medic 2 | | | |
| 2014 Medic 3 | | | |
| 2017 Fire Chief Vehicle | | 140,000 | |
| 2002 Blocker Truck | | | |
| 2026 Boat 1 SCBA | | | |
| Interest Earnings Used for Lease | | | |
| Total to be spent for Vehicles | 0 | 140,000 | 0 |

Balance

| | 2046 | 2047 | 2048 |
|--------------------------------------|------------|----------|----------|
| Beginning Cash - AP | -1,379,295 | -876,481 | -503,611 |
| Planned Budgeted Annual Contribution | 200,000 | 200,000 | 200,000 |
| Additional Contributions | 0 | 0 | 0 |
| EMS Revenue | 320,000 | 320,000 | 320,000 |
| Interest Income | (17,186) | (7,130) | 328 |
| Revenue from sale or trade-in | 0 | 0 | 0 |
| Disbursements | 0 | -140,000 | 0 |
| Ending Cash | -876,481 | -503,611 | 16,717 |

Interest Assumption Cell:
(average of highest and lowest rates)

Equipment Replacement Fund Schedule

| Equipment | | | | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 |
|--|----------------------------|----|--|----------|----------|----------------|----------------|----------------|----------------|
| M1 | Lifepak 35 | 8 | | | | 70,000 | | | |
| M2 | Lifepak 35 | 8 | | | | | 70,000 | | |
| M3 | Lucas 3.0 | 10 | | | | | | 32,000 | |
| E1 | Lifepak 35 | 8 | | | | | | 70,000 | |
| M3 | Power Pro XT Ambulance Cot | 7 | | | | | | | 35,000 |
| L1 | Lifepak 35 | 8 | | | | | | | 70,000 |
| M1 | Power Load | 7 | | | | | | | |
| M2 | Power Load | 7 | | | | | | | |
| M2 | Power Pro XT Ambulance Cot | 7 | | | | | | | |
| M1 | Power Pro 2 Ambulance Cot | 7 | | | | | | | |
| E1 | Fire Hose | 10 | | | | | | | |
| L1 | Fire Hose | 10 | | | 20,000 | | 20,000 | | |
| E2 | Fire Hose | 10 | | | | | | 20,000 | 20,000 |
| Personnel | Protective Gear | 10 | | | 60,000 | | 65,000 | 72,000 | 79,000 |
| | SCBA Equipment | 10 | | | | | | | |
| Total to be spent for Equipment | | | | 0 | 0 | 150,000 | 155,000 | 194,000 | 204,000 |

| Balance | | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 |
|---------|--------------------------------------|--------|---------|----------|----------|----------|----------|
| | Beginning Cash -AP | 0 | 81,600 | 164,832 | 99,729 | 28,323 | 16,490 |
| | Planned Budgeted Annual Contribution | 0 | 0 | 0 | 0 | 100,000 | 75,000 |
| | Additional Contributions | 0 | 0 | 0 | 0 | 0 | 0 |
| | EMS Revenue | 80,000 | 80,000 | 80,000 | 80,000 | 80,000 | 80,000 |
| | Interest Income | 1,600 | 3,232 | 4,897 | 3,595 | 2,166 | 1,930 |
| | Revenue from sale or trade-in | 0 | 0 | 0 | 0 | 0 | 0 |
| | Disbursements | 0 | 0 | -150,000 | -155,000 | -194,000 | -204,000 |
| | Ending Cash | 81,600 | 164,832 | 99,729 | 28,323 | 16,490 | -30,581 |

Interest Assumption Cell: 2.00%

Equipment Replacement Fund Schedule

| Equipment | | 2032 | 2033 | 2034 | 2035 | 2036 | 2037 |
|--|----------------------------|----------------|----------------|----------------|----------------|----------------|----------------|
| M1 | Lifepak 35 | | | | | 80,000 | |
| M2 | Lifepak 35 | | | | | | 80,000 |
| M3 | Lucas 3.0 | | | | | | |
| E1 | Lifepak 35 | | | | | | |
| M3 | Power Pro XT Ambulance Cot | | | | | | |
| L1 | Lifepak 35 | | | | | | |
| M1 | Power Load | 50,000 | | | | | |
| M2 | Power Load | | 50,000 | | | | |
| M2 | Power Pro XT Ambulance Cot | 35,000 | | | | | |
| M1 | Power Pro 2 Ambulance Cot | | 35,000 | | | | |
| E1 | Fire Hose | | | | | | 50,000 |
| L1 | Fire Hose | | | | | | |
| E2 | Fire Hose | | | | | | |
| Personnel | Protective Gear | 87,000 | 95,000 | 100,000 | 105,000 | 110,000 | 115,000 |
| | SCBA Equipment | | | | | 225,000 | |
| Total to be spent for Equipment | | 172,000 | 180,000 | 100,000 | 105,000 | 415,000 | 245,000 |

| Balance | | 2032 | 2033 | 2034 | 2035 | 2036 | 2037 |
|---------|--------------------------------------|----------|----------|----------|----------|----------|----------|
| | Beginning Cash -AP | -30,581 | -46,592 | -70,924 | -15,742 | 35,543 | -222,146 |
| | Planned Budgeted Annual Contribution | 75,000 | 75,000 | 75,000 | 75,000 | 75,000 | 75,000 |
| | Additional Contributions | 0 | 0 | 0 | 0 | 0 | 0 |
| | EMS Revenue | 80,000 | 80,000 | 80,000 | 80,000 | 80,000 | 80,000 |
| | Interest Income | 988 | 668 | 182 | 1,285 | 2,311 | -2,843 |
| | Revenue from sale or trade-in | 0 | 0 | 0 | 0 | 0 | 0 |
| | Disbursements | -172,000 | -180,000 | -100,000 | -105,000 | -415,000 | -245,000 |
| | Ending Cash | -46,592 | -70,924 | -15,742 | 35,543 | -222,146 | -314,989 |

Interest Assumption Cell:

Equipment Replacement Fund Schedule

| Equipment | | 2038 | 2039 |
|--|----------------------------|----------------|----------------|
| M1 | Lifepak 35 | | |
| M2 | Lifepak 35 | | |
| M3 | Lucas 3.0 | | |
| E1 | Lifepak 35 | 80,000 | |
| M3 | Power Pro XT Ambulance Cot | | |
| L1 | Lifepak 35 | | 80,000 |
| M1 | Power Load | | |
| M2 | Power Load | | 50,000 |
| M2 | Power Pro XT Ambulance Cot | | 45,000 |
| M1 | Power Pro 2 Ambulance Cot | | |
| E1 | Fire Hose | | |
| L1 | Fire Hose | 50,000 | |
| E2 | Fire Hose | | 50,000 |
| Personnel | Protective Gear | 120,000 | 125,000 |
| | SCBA Equipment | | |
| Total to be spent for Equipment | | 250,000 | 350,000 |

Balance

| | 2038 | 2039 |
|--------------------------------------|----------|----------|
| Beginning Cash -AP | -314,989 | -414,689 |
| Planned Budgeted Annual Contribution | 75,000 | 75,000 |
| Additional Contributions | 0 | 0 |
| EMS Revenue | 80,000 | 80,000 |
| Interest Income | -4,700 | -6,694 |
| Revenue from sale or trade-in | 0 | 0 |
| Disbursements | -250,000 | -350,000 |
| Ending Cash | -414,689 | -616,383 |

Interest Assumption Cell:

Equipment Replacement Fund Schedule

| Equipment | | 2040 | 2041 | 2042 | 2043 | 2044 | 2045 |
|--|----------------------------|----------------|----------|----------|----------|---------------|----------------|
| M1 | Lifepak 35 | | | | | 90,000 | |
| M2 | Lifepak 35 | | | | | | 90,000 |
| M3 | Lucas 3.0 | 36,000 | | | | | |
| E1 | Lifepak 35 | | | | | | |
| M3 | Power Pro XT Ambulance Cot | | | | | | 35,000 |
| L1 | Lifepak 35 | | | | | | |
| M1 | Power Load | 50,000 | | | | | |
| M2 | Power Load | | | | | | |
| M2 | Power Pro XT Ambulance Cot | | | | | | |
| M1 | Power Pro 2 Ambulance Cot | 45,000 | | | | | |
| E1 | Fire Hose | | | | | | |
| L1 | Fire Hose | | | | | | |
| E2 | Fire Hose | | | | | | |
| Personnel | Protective Gear | 130,000 | | | | | |
| | SCBA Equipment | | | | | | |
| Total to be spent for Equipment | | 261,000 | 0 | 0 | 0 | 90,000 | 125,000 |

| Balance | | 2040 | 2041 | 2042 | 2043 | 2044 | 2045 |
|---------|--------------------------------------|----------|----------|----------|----------|----------|----------|
| | Beginning Cash -AP | -616,383 | -733,111 | -591,173 | -446,396 | -298,724 | -238,099 |
| | Planned Budgeted Annual Contribution | 75,000 | 75,000 | 75,000 | 75,000 | 75,000 | 75,000 |
| | Additional Contributions | 0 | 0 | 0 | 0 | 0 | 0 |
| | EMS Revenue | 80,000 | 80,000 | 80,000 | 80,000 | 80,000 | 80,000 |
| | Interest Income | -10,728 | -13,062 | -10,223 | -7,328 | -4,374 | -3,162 |
| | Revenue from sale or trade-in | 0 | 0 | 0 | 0 | 0 | 0 |
| | Disbursements | -261,000 | 0 | 0 | 0 | -90,000 | -125,000 |
| | Ending Cash | -733,111 | -591,173 | -446,396 | -298,724 | -238,099 | -211,261 |

Interest Assumption Cell:

Equipment Replacement Fund Schedule

| Equipment | | 2046 | 2047 | 2048 |
|--|----------------------------|----------------|----------------|---------------|
| M1 | Lifepak 35 | | | |
| M2 | Lifepak 35 | | | |
| M3 | Lucas 3.0 | | | |
| E1 | Lifepak 35 | 90,000 | | |
| M3 | Power Pro XT Ambulance Cot | | | |
| L1 | Lifepak 35 | | 90,000 | |
| M1 | Power Load | | | 50,000 |
| M2 | Power Load | | 50,000 | |
| M2 | Power Pro XT Ambulance Cot | | 30,000 | |
| M1 | Power Pro 2 Ambulance Cot | | 35,000 | |
| E1 | Fire Hose | | | |
| L1 | Fire Hose | | | |
| E2 | Fire Hose | | | |
| Personnel | Protective Gear | | | |
| | SCBA Equipment | 225,000 | | |
| Total to be spent for Equipment | | 315,000 | 205,000 | 50,000 |

Balance

| | 2046 | 2047 | 2048 |
|--------------------------------------|----------|----------|----------|
| Beginning Cash -AP | -211,261 | -373,886 | -429,764 |
| Planned Budgeted Annual Contribution | 75,000 | 75,000 | 75,000 |
| Additional Contributions | 0 | 0 | 0 |
| EMS Revenue | 80,000 | 80,000 | 80,000 |
| Interest Income | -2,625 | -5,878 | -6,995 |
| Revenue from sale or trade-in | 0 | 0 | 0 |
| Disbursements | -315,000 | -205,000 | -50,000 |
| Ending Cash | -373,886 | -429,764 | -331,759 |

Interest Assumption Cell:

2027 Assessments

| | Total City Assessment | | Jan Payment | Feb-Nov | Dec Payment |
|------------------------------|-----------------------|---------------------|--------------------|------------------|------------------|
| Bunker Hill | 19% | \$2,096,780 | \$262,098 | \$174,732 | \$87,366 |
| Hedwig Village | 18.50% | \$2,041,602 | \$255,200 | \$170,133 | \$85,067 |
| Hilshire Village | 3% | \$331,071 | \$41,384 | \$27,589 | \$13,795 |
| Hunters Creek Village | 22.25% | \$2,455,440 | \$306,930 | \$204,620 | \$102,310 |
| Piney Point Village | 21% | \$2,317,494 | \$289,687 | \$193,125 | \$96,562 |
| Spring Valley Village | 16.25% | \$1,793,299 | \$224,162 | \$149,442 | \$74,721 |
| | 100% | \$11,035,686 | \$1,379,461 | \$919,640 | \$459,820 |