

Deep Bay Improvement District

2019 Budget Information

Each year the Deep Bay Improvement District trustees and staff meet to go over the budget line by line to ensure that expenses are both reasonable and adequately funded. The following information provides some detail as to the process that was gone through to determine the rate increases for 2019.

Waterworks Operating and Capital Budgets

Quarterly Water Tolls

As has been the practice since 2008, the Waterworks Operating budget is funded fully from the Quarterly Water Tolls. The current toll structure has been in place since 2016 but due to increases in nearly all aspects of operations it is no longer sufficient to provide a balanced budget. The board of trustees has implemented a modest increase to both the base rate (increasing from \$36/quarter to \$39/quarter) and the tiered consumption rates (1-50 cubic meters increases from \$.50 to \$.51/m³; 51-100 cubic meters increases from \$.60 to \$.62/m³; >100 cubic meters increases from \$1.00 to \$1.03/m³). These water toll increases will be effective as of January 1, 2019.

Parcel Tax

Parcel taxes fund the capital replacement of all major infrastructure related to the delivery of water (pipes, pumps, reservoir etc.). Rates were last increased in 2014. Ideally, the capital plan is fully funded at current rates for 10-12 years out. Due to increasing costs, the current tax rate will no longer sufficiently fund the planned capital replacement projects. To fully fund the capital replacement plan would require a tax increase of approximately \$75.00 per residential property. The board recognized that such a large increase was not feasible. The capital plan has been carefully reviewed and a tax increase of \$25.00 for residential rates has been implemented for 2019 (\$218.00 to \$243.00). At the 2019 rates, there is still a budget shortfall occurring in 2024 but it has been reduced by over 50 percent. The board will continue to review the timing of projects and related costs each year and will determine how best to deal with this shortfall going forward.

Fire Protection Operating and Capital Budgets

Fire Protection Tax

As is done every year, the fire protection operating and capital budgets were looked at line by line by the Fire Protection Committee and the board as a whole. The operating budget expenses have increased due to the increasing costs of equipment, training and general operating costs including items such as fuel and insurance. To fully fund both the operating budget and the capital replacement plan (breathing apparatus, turnout gear, JAWS equipment and vehicles etc.) would require an increase of approximately \$75.00 per residential property. Again, the board recognized that such an increase cannot be implemented in a single year. The 2019 Fire Protection tax has been increased by \$25.00 for residential properties (\$251 to \$276) which will cover the increased operating costs and increase the contribution to the capital plan from \$60,000 to \$75,000 per year. In addition to the funding increase, the timing of some capital

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purchases has been pushed back. There is still a short fall in the capital budget in 2024 but again, much reduced.

Building Renewal Tax

The building renewal tax is currently \$50.00 per year for a residential property. This revenue is funding the planning stage expenses for the proposed new fire hall. There has been no increase to this rate for 2019.

The following table outlines the taxes for 2019 based on assessment classification.

Classification*	Parcel Tax	Fire Protection Tax	Fire Hall Building Renewal	2019 Total Taxes	2018 Total Taxes
A (residential)	\$243	\$276	\$50	\$569	\$519
B1	\$274	\$282	\$52	\$608	\$554
B2	\$274	\$1562	\$276	\$2112	\$1942
C	\$686	\$656	\$116	\$1458	\$1327
D1	\$1509	\$939	\$166	\$2614	\$2373
D2	\$1509	\$2355	\$414	\$4278	\$3908
E1	\$243	\$276	\$50	\$569	\$519
E2	\$243	\$276	\$50	\$569	\$519
E3	\$243	\$276	\$50	\$569	\$519

**The majority of DBID properties are classified as residential and fall into Classification A*

The following table outlines the quarterly water tolls for 2019.

Quarterly Water Tolls	2019 Rates	Current Rates
Base Rate	\$39.00	\$36.00
1 – 50 cubic meters	\$.51 each	\$.50 each
51 – 100 cubic meters	\$.62 each	\$.60 each
>100 cubic meters	\$1.03 each	\$1.00 each

Waterworks

2019 BUDGET - FINAL

	A	B	C	D	E	F	G
1			Actual to	Forecast to			
2			Oct 5/18	Dec 31/18	2018 Budget	2019 Budget	Notes
3		REVENUE					
4	Finance	Water Base Rate	89,352.00	89,352.00	88,992.00	96,876.00	\$39 2019, \$36 '16-'18
5	Finance	Water Consumption	73,438.25	73,200.00	63,500.00	65,000.00	1-50 \$.51, 51-100 \$.62, >100 \$1.03
6	Finance	Penalties / Interest	3,860.00	4,500.00	4,500.00	4,500.00	
7	Finance	Building shared	16,747.00	16,747.00	16,747.00	19,505.00	
8	Finance	shared office staff	4,270.00	4,270.00	4,270.00	4,444.00	
9	Finance	Applications / Connections	145.32	150.00	1,000.00	1,000.00	
10	Finance	Other Income	675.00	700.00	500.00	500.00	
11	Finance	Interest Earned	2,296.23	2,300.00	100.00	100.00	
12		TOTAL WATERWORKS INCOME	\$190,783.80	\$191,219.00	\$179,609.00	\$191,925.00	
13							
14							
15		EXPENSE - ADMIN					
16	Finance	Advertising	149.00	150.00	150.00	150.00	
17	Finance	Bank Charges	234.22	400.00	400.00	400.00	M/C fees/nsf/AFT chrg/service fees
18	Finance	Hydro Bldg / Pump #1	4,416.25	8,250.00	8,250.00	8,250.00	
19	Finance	Audit	8,019.37	8,475.00	8,475.00	8,600.00	audit/corp tax
20	Finance	Insurance	14,743.00	15,000.00	15,000.00	15,305.00	increase to actual
21	Finance	Trustee Honorarium	0.00	6,200.00	6,200.00	6,200.00	
22	E & E	Licenses/Water Tests	559.75	3,250.00	3,750.00	3,750.00	VIHA \$250, Tests \$3000, gwL \$500
23	Finance	Office Supplies	1,248.85	1,350.00	2,100.00	2,100.00	
24	Finance	Office Equip./ Service Contracts	879.29	1,400.00	2,300.00	8,000.00	AGS/Security/Vadim/Scada
25	Finance	Postage	1,597.62	3,200.00	3,200.00	3,200.00	\$560/mailout
26	Finance	Cable	964.58	1,100.00	1,100.00	1,220.00	2018 rate increase
27	Finance	Telephone	447.75	550.00	550.00	550.00	
28	Finance	Professional Fees	0.00	1,000.00	1,000.00	1,000.00	
29	HR	Wages - Assistant	5,625.06	7,344.00	7,344.00	8,042.00	4-12 hrs/wk + coverage
30	HR	Wages - Administrator	25,148.80	35,360.00	35,360.00	36,400.00	25 hrs/wk
31	HR	Employee Benefits	2,514.91	4,270.00	4,270.00	4,444.00	10% Admin & Assist wages
32	HR	CPP Expense	1,405.66	1,900.00	1,900.00	1,900.00	
33	HR	EI Expense	797.41	1,200.00	1,200.00	1,200.00	
34	HR	WorkSafe BC	0.00	600.00	600.00	600.00	
35		Total Admin.	68,751.52	100,999.00	103,149.00	111,311.00	
36							

Waterworks

2019 BUDGET - FINAL

	A	B	C	D	E	F	G
1			Actual to	Forecast to			
2			Oct 5/18	Dec 31/18	2018 Budget	2019 Budget	Notes
37		EXPENSE - OPS & MAINT					
38	O & M	Hydro Pump #2	283.11	640.00	640.00	640.00	
39	O & M	Hydro pump #3	227.64	375.00	375.00	375.00	
40	O & M	Hydro pump #4	1,399.09	1,500.00	1,500.00	1,500.00	
41	O & M	Hydro pump #5	1,539.61	2,500.00	2,500.00	2,500.00	
42	O & M	Hydro pump #6	1,306.30	2,000.00	2,000.00	2,000.00	
43	O & M	Hydro pump #8	1,604.11	2,500.00	2,500.00	2,500.00	
44	O & M	Generator - fuel & repairs	118.01	500.00	500.00	1,250.00	
45	O & M	Maintenance-Buildings	1,912.96	3,400.00	3,400.00	6,600.00	cleaning, garbage, snow etc
46	HR	Maintenance-Contract	23,692.50	31,590.00	31,590.00	32,222.00	per contract terms
47	HR	Emergency Call outs	367.50	1,500.00	3,000.00	3,000.00	as needed duties
48	O & M	Machine Rental	560.00	3,000.00	3,000.00	3,000.00	
49	O & M	Casual labour	1,962.50	3,000.00	3,000.00	3,000.00	mowing, extra labour outside contract
50	HR	Wages - Meter Reader	1,018.62	1,500.00	2,424.00	2,480.00	\$50 equip allow/30 hrs/qtr
51	O & M	Maintenance Material/Equipment	2,729.46	4,000.00	4,000.00	4,000.00	
52	O & M	Major Repairs & Maintenance	4,667.83	10,000.00	10,000.00	10,000.00	2018 Reservoir cleaning
53	HR	Mileage	413.40	1,000.00	1,000.00	1,000.00	
54	HR	Seminars / Training	181.75	500.00	2,000.00	2,000.00	
55		Total Ops & Maint	43,984.39	69,505.00	73,429.00	78,067.00	
56							
57		TOTAL OPERATING EXPENSES	\$112,735.91	\$170,504.00	\$176,578.00	\$189,378.00	
58	Finance	Contingency Fund	0.00	0.00	3,031.00	2,547.00	
59	Finance	Renewal Reserve Contribution			0.00	0.00	
60	Finance	Contribution to Capital			0.00	0.00	
61		TOTAL EXPENSES	\$112,735.91	\$170,504.00	\$179,609.00	\$191,925.00	
62							
63		NET INCOME	78,047.89	20,715.00	0.00	0.00	
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Waterworks

2019 BUDGET - FINAL

	A	B	C	D	E	F	G	
1			Actual to Oct 5/18	Forecast to Dec 31/18	2018 Budget	2019 Budget	Notes	
2								
73		Waterworks Capital Renewal Budget						
74		Revenue						
75	Planning	Parcel Tax	140,678.00	140,678.00	140,460.00	156,811.00	\$243 2019 / \$218 (2014-2018)	
76		Contribution from Operating						
77			<u>140,678.00</u>	<u>140,678.00</u>	<u>140,460.00</u>	<u>156,811.00</u>		
78								
79		Projects for 2018:						
80	Planning	Longview/Seaview Main Replaceme	0.00	2,000.00	612,714.00		drawings/bid documents	
81	Planning	Hydrants x 3	0.00	0.00	19,500.00		moved to 2019	
82	Planning	Computer - admin	0.00	0.00	1,500.00		moved to 2019	
83	Planning	Well Improvements	0.00	0.00	24,429.00		eliminated	
84	Planning	SCADA upgrade	2,500.00	0.00	0.00		added Oct/18	
85			<u>2,500.00</u>	<u>2,000.00</u>	<u>658,143.00</u>			
86		Projects for 2019:						
87	Planning	Billing/Acct. Software				21,000.00		
88	Planning	Computer - admin				1,500.00		
89	Planning	Longview/Seaview Main Replacement				612,714.00		
90	Planning	Hydrants x 3				19,500.00	Faye Road x 2, TCW	
91		Total Expenses				<u>633,714.00</u>		
92								
93		NET CONTRIBUTION	<u>138,178.00</u>	<u>138,678.00</u>	<u>-517,683.00</u>	<u>-476,903.00</u>		

Fire Protection

2019 BUDGET - FINAL

	A	B	C	D	E	F	H
1			Actual to Oct 5/18	Forecast to Dec 31/18	2018 Budget	2019 Budget	Notes
2		REVENUE					
3	Finance	Fire Protection Levies	165,747.00	165,747.00	165,747.00	182,260.00	\$276-2019 / \$251-2016-18
4	Fire Prot.	Provincial Emergency Program	9,897.50	17,160.00	17,160.00	17,680.00	2018 - 52 calls @ \$330/2019 \$340
5	Finance	Interest Earned - Operations	3,711.12	3,711.00	400.00	400.00	
6	Fire Prot.	Fire permits	280.00	280.00	0.00	0.00	Added to remuneration total
7		TOTAL REVENUE	\$179,635.62	\$186,898.00	\$183,307.00	\$200,340.00	
8							
9		EXPENSES					
10		ADMIN. EXPENSES					
11	Fire Prot.	Associations	418.00	418.00	420.00	420.00	FCABC/VFFABC
12	Finance	Audit	4,318.13	4,380.00	4,380.00	4,380.00	
13	Fire Prot.	Mileage	400.68	600.00	600.00	600.00	
14	Fire Prot.	Hall Supplies	754.45	2,500.00	2,500.00	2,500.00	Hall supplies (kitchen/food)
15	Fire Prot.	Postage/Freight	0.00	0.00	50.00	50.00	
16	Fire Prot.	Remuneration	0.00	23,280.00	23,000.00	23,000.00	
17	Finance	Insurance AD & D	2,259.00	2,259.00	2,259.00	2,259.00	2018-increased LTD
18	Fire Prot.	Service Awards & Clothing	4,419.22	5,000.00	5,000.00	3,000.00	
19	Finance	Telephone	280.34	400.00	400.00	440.00	July 2018 rate increase
20	Fire Prot.	Training/Seminars	5,720.56	8,500.00	12,000.00	12,000.00	<i>incl. Fire Pro service contract</i>
21	Fire Prot.	Cars - JAWs Training	1,500.00	2,000.00	2,000.00	2,000.00	<i>\$250/car</i>
22	Finance	WorkSafe BC	0.00	270.00	270.00	270.00	
23	Fire Prot.	Health & Safety	214.57	1,300.00	1,300.00	1,300.00	<i>Hep b(\$200)/FIT test(\$40)/Hearing(\$25/)</i>
24		TOTAL ADMIN.	20,284.95	50,907.00	54,179.00	52,219.00	
25							
26		Pumper Truck 8-1					
27	Finance	#1 Truck Insurance	1,385.62	1,386.00	1,400.00	1,500.00	
28	Fire Prot.	#1 Truck Repairs	1,536.60	4,000.00	4,000.00	4,000.00	includes CVI
29		Total	2,922.22	5,386.00	5,400.00	5,500.00	
30							
31		Fire & Rescue Truck 8-2					
32	Finance	#2 Truck Payment	16,517.64	16,520.00	16,520.00	16,520.00	due in July annually to 2022
33	Finance	#2 Truck Insurance	1,218.94	1,500.00	1,500.00	1,560.00	
34	Fire Prot.	#2 Truck Repairs	58.71	1,500.00	1,500.00	1,500.00	
35		Total	17,795.29	19,520.00	19,520.00	19,580.00	
36							
37		Rescue Truck 8-3					
38	Finance	#3 Truck Insurance	984.42	985.00	1,000.00	1,000.00	
39	Fire Prot.	#3 Truck Repair	1,442.31	1,500.00	1,500.00	1,500.00	
40		Total	2,426.73	2,485.00	2,500.00	2,500.00	

Fire Protection

2019 BUDGET - FINAL

	A	B	C	D	E	F	H
1			Actual to Oct 5/18	Forcast to Dec 31/18	2018 Budget	2019 Budget	Notes
41							
42		COMMUNICATIONS					
43	Finance	Comm. License	584.00	584.00	600.00	600.00	
44	Fire Prot.	Comm. Repairs & Maintenance	490.12	1,000.00	1,000.00	1,000.00	
45	Fire Prot.	Comm. Equipment	1,158.06	3,000.00	3,000.00	3,000.00	radios @ \$750/pagers @ \$550
46		TOTAL COMMUNICATIONS	2,232.18	4,584.00	4,600.00	4,600.00	
47							
48		OPERATIONS & MAINTENANCE					
49	Fire Prot.	Fuel	1,883.96	2,500.00	2,500.00	2,500.00	
50	Fire Prot.	Building Repairs & Main.	1,443.79	2,000.00	1,300.00	500.00	cleaning moved to shared exp.
51	Fire Prot.	Medical Supplies	768.13	1,300.00	1,300.00	1,300.00	
52	Fire Prot.	Supplies & Equipment	5,094.44	5,100.00	5,000.00	7,000.00	2019, PFD, rope, fire ban signs
53	Fire Prot.	Life Jacket Maintenance (Air)	0.00	200.00	200.00	200.00	new replacement kits for existing jackets
54	Fire Prot.	Jaws of Life Service/Repair	0.00	1,500.00	1,500.00	1,500.00	annual overhaul
55	Fire Prot.	Compressor Repair / Filter Air Chec	868.87	1,500.00	1,500.00	500.00	Mjr insp 2018/2020
56	Fire Prot.	Air Pack Servicing/Hydro Testing	0.00	1,500.00	1,500.00	1,500.00	
57	Fire Prot.	Footwear	380.96	1,000.00	1,000.00	1,000.00	station boots @ \$200
58	Finance	Shared Ins/Building Expenses	16,747.00	16,747.00	16,747.00	19,505.00	insur, hydro, trust. remun, cleaning
59	Finance	Shared Office Staff Expenses	4,270.00	4,270.00	4,270.00	4,444.00	
60		TOTAL OPS & MAINTENANCE	31,457.15	37,617.00	36,817.00	39,949.00	
61							
62		TOTAL OPERATING EXPENSES	\$77,118.52	\$120,499.00	\$123,016.00	\$124,348.00	
63							
64		OTHER EXPENSES					
65	Fire Prot.	Capital Asset Additions	12,341.67	12,343.00	0.00	0.00	<i>Purchase detail below</i>
66	Fire Prot.	Renewal Purchases	7,121.84	8,795.00	0.00	0.00	<i>Purchase detail below</i>
67	Planning	Internally Restricted Funds-12 year plan		38,862.00	60,000.00	75,000.00	<i>Capital/renewal detailed below</i>
68	Finance	Contingency		0.00	291.00	992.00	
69		TOTAL	\$19,463.51	\$60,000.00	\$60,291.00	\$75,992.00	
70							
71		TOTAL EXPENSE	\$96,582.03	\$180,499.00	\$183,307.00	\$200,340.00	
72							
73		NET INCOME	83,053.59	6,399.00	0.00	0.00	
74			=====				

Fire Protection

2019 BUDGET - FINAL

	A	B	C	D	E	F	H	
1			Actual to Oct 5/18	Forcast to Dec 31/18	2018 Budget	2019 Budget	Notes	
75								
76		Fire Protection Capital Renewal Budget						
77	Planning	Contribution from Operating	60,000.00	60,000.00	60,000.00	75,000.00	Increased for 2019	
78								
79		Capital Purchases for 2018:						
80	Fire Prot./	Hose	0.00	1,673.00	1,673.00		<i>Renewal purchase</i>	
81	Planning	Air tanks (2)	3,139.99	3,140.00	3,150.00		<i>Capital asset purchase</i>	
82		Air Packs (1)	7,438.32	7,439.00	7,631.00		<i>Capital asset purchase</i>	
83		Turnout gear (1 set)	7121.84	7,122.00	3,500.00		<i>Renewal purchase</i>	
84		Hose for JAWS	1763.36	1,764.00	1,700.00		<i>Capital asset purchase</i>	
85			19,463.51	21,138.00	17,654.00			
86								
87		Capital Purchases for 2019:						
88	Fire Prot./	Hose				1,707.00	<i>Renewal purchase</i>	
89	Planning	Air tanks (4)				4,500.00	<i>Capital asset purchase</i>	
90		Air packs (1)				7,784.00	<i>Capital asset purchase</i>	
91		Turnout gear				12,190.00	<i>Renewal purchase</i>	
92		Wajax pump				4,000.00	<i>Capital asset purchase</i>	
93		Jaws (Longer tips)				800.00	<i>Capital asset purchase</i>	
94		Jaws (Chain hooks for spreader)				800.00	<i>Capital asset purchase</i>	
95						31,781.00		
96								
97		NET RENEWAL CONTRIBUTION	40,536.49	38,862.00	42,346.00	43,219.00		
98								
99								
100	Planning	Building Renewal Fund	32,992.00	32,992.00	32,992.00	32,992.00	\$50 -'17-'19 (\$25-'15-'16)	
101								
102		Building Expenditures for 2018:						
103	Building	Engineering	788.10	790.00				
104	Building	Architect	5,546.50	6,600.00				
105	Building	Geo-tech	1,295.26	1,300.00				
106	Building	Machine time/site prep	2,425.00	3,000.00				
107			10,054.86	11,690.00	22,500.00		<i>**2018 amended by motion Feb 21/18</i>	
108								
109		Building Expenditures for 2019:						
110	Building						<i>To be determined</i>	
111						0.00		
112								
113		NET BUILDING CONTRIBUTION	22,937.14	21,302.00	10,492.00	32,992.00		

Item Description	Cost per	Quantity	Year Aquired	Estimated Cost	Useful Life in Years	Estimated Useful Life	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
Accumulated Fund Total				Inflation Rate	2.0%		303,353	331,817	368,187	410,112	460,131	389,500	21,462	57,800	110,972	(187,909)	(125,135)	(54,179)	(8,461)
Turn out Gear		4 sets		10,000.00	10	10			\$ 12,190										
Turn out Gear		4 sets		10,000.00	10	11			\$ 12,434										
Turn out Gear		4 sets		10,000.00	10	12				\$ 12,682									
Turn out Gear		4 sets		10,000.00	10	13					\$ 12,936								
Turn out Gear		4 sets		10,000.00	10	14						\$ 13,195							
Turn out Gear		4 sets		10,000.00	10	15	\$ 6,998	\$ 911	\$ 7,122					\$ 13,459					
Hoses		1		1,400.00	1	4	\$ 1,718	\$ 1,673	\$ 1,707	\$ 1,741	\$ 1,776	\$ 1,811	\$ 1,847	\$ 1,884	\$ 1,922	\$ 1,960	\$ 2,000	\$ 2,040	
Air Tanks		1	2010		15	1													
Air Tanks		1	2011		15	2													
Air Tanks	1,570.00	4	1997	6,280.00	15	13			\$ 4,500									\$ 8,124	
Air Tanks	1,570.00	4	2013	6,280.00	15	15													
Air Tanks	1,570.00	2	1999	3,140.00	15	10								\$ 3,828					
Air Tanks	1,455.00	4	2015	5,600.00	15	1													
Air Tanks	1,455.00	6	2001	8,730.00	15	2	\$ 10,468												
Air Tanks	1,570.00	6	2002	9,420.00	15	3	\$ 9,555												
Air Tanks (Fibreglass)	1,455.00	1	1997	1,455.00	20	3													
Air Tanks	1,455.00	2	2002	2,910.00	15	4		\$ 3,140											
Air Tanks	1,455.00	1	2005	1,455.00	15	11													
Air Tanks	1,570.00	8	2007	12,560.00	15	8					\$ 14,716								
Air Packs (12 total)				7,050.00	1	2	\$ 6,869	\$ 7,538	\$ 7,438	\$ 7,784	\$ 7,939	\$ 8,098	\$ 8,260	\$ 8,425	\$ 8,594				
Vehicles - 8-1 Pumper (1998)				420,000.00	20	7					\$ 420,000								
Vehicles - 8-2 (2007)			2007	250,000.00	20	15								\$ 336,467					
Vehicles - 8-3 (2007)			2013	23,500.00	20	4													
Computer		1	2013	1,386.00	5	8	\$ 698					\$ 1,793						\$ 1,980	
FP2 Software			2017				\$ 2,135												
Total				821,166			24,335	22,554	19,373	26,180	22,114	442,556	39,516	23,467	364,232	1,922			
Actual Interest	Parcels	Annual Increase	Annual Add'l	No Years	Maximum		3,891	4,484											
Fire Protection Tax Contribution	641	75	48075	1	75000		57,600	65,432	60,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	
Total Accumulated After Spending							340,509	379,179	408,814	458,931	513,017	21,944	56,946	109,332	(178,259)	(114,831)	(52,095)	8,718	64,500
Radio & Communication Equipment							\$ 3,260	\$ 3,331	\$ 3,000										
Honda 3100 Generator	\$4,000	1	2007	4000	20	18												\$ 5,713	
Honda 3000 Generator EU	\$3,500	1	2007	3500	20	18												\$ 4,999	
Honda EU1000i generator lights	\$1,800	1	2004	1800	20	15							\$ 2,423						
Honda EU1000i generator lights	\$1,800	1	2007	1800	20	18												\$ 2,571	
Honda 2200 watt generator	\$2,500	1	2007	2500	20	18												\$ 3,571	
Jaws Tools/Cortech	\$40,000	1	2005	40000	12	11				\$ 49,735									
Spreader	\$8,560	1	2005	8560	12	11				\$ 10,643									
Airbag kit	\$4,000	1	2005	4000	12	11				\$ 4,973									
Jaws Helmets	\$200	2	2005	400	12	11				\$ 497									
Portable jaws kit	\$4,000	1	2005	4000	12	40								\$ 5,491					
JAWS combi tool	\$6,010	1	2008	6010	12	11				\$ 7,473									
JAWS blade and hose			2016	\$ 5,432	12		\$ 5,432												
Jaws Telescopic Ram	\$4,000	1	2017	4000	12	12		\$ 4,227											
JAWS hose	\$1,700	1	2018	1700	12			\$ 1,763											
JAWS, Long tips blade	\$800	1	2019	800	12				\$ 800										
JAWS Chain hook for spreader	\$800	1	2019	800	12				\$ 800										
Compressor for airtanks	\$20,000	1	2000	20000	15	11				\$ 24,867									
compressor accessories	\$10,000	1	2000	10000	15	11				\$ 12,434									
portable 12 volt compressor	\$300	1	2006	300	10	11				\$ 373									
CPR practice dolls (set of 3)	\$630	1	2008	630	12	12					\$ 799								
AED trainer	\$800	1	2006	800	12	11				\$ 995									
portable winch	\$1,500	1	2006	1500	12	11				\$ 1,865									
life jackets	\$1,200	2	2006	2400	12	11				\$ 2,984									
Basket Stretcher	\$1,000	1	2006	1000	12	11				\$ 1,243									
Stabalization bars (car kit)	\$2,500	1	2006	2500	12	11				\$ 3,108									
AED (defibrulators)	\$2,500	2	2006	5000	12	11				\$ 6,217									
roberston clam (person carrier)	\$1,500	1	2006	1500	12	11				\$ 1,865									
Stihl Cuttoff Saw	\$1,350	1	2017	1350	12	12		\$ 1,348											
bedslide 8-3	\$2,086	1	2017	\$ 2,086	12	12		\$ 2,086											
Wajax pump	\$4,000	1	2019	\$ 4,000	12	12			\$ 4,000										
				\$ 142,368															
Interest Rate					1.5%														
Borrow Rate					4.0%		\$ 331,817	\$ 368,187	\$ 410,112	\$ 460,131	\$ 389,500	\$ 21,462	\$ 57,800	\$ 110,972	\$ (187,909)	\$ (125,135)	\$ (54,179)	\$ (8,461)	\$ 65,467