EAST FORK FIRE PROTECITON DISTRICT

CAPITAL IMPROVEMENT PLAN

2025-2030

East Fork Fire Protection District
Capital Improvement Plan FY 25/26 to FY 29/30

Introduction
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The Capital Improvement Plan (CIP) is one of the most significant planning processes for the East Fork Fire Protection District. This plan attempts to identify the capital needs of the organization over five-year periods. This plan not only identifies the immediate needs but also seeks to capture longer-term capital needs and funding options. This is the sixth year that the district has been able to produce this document under our stand alone form of governance. The running period of this plan extends to the fiscal year 2029/30.

In general, the CIP is a planning document that is updated annually and subject to change as the needs of the organization and community become more defined and projects move along in their respective planning and budgeting processes. The effective use of a CIP process provides for considerable advance project identification, planning, evaluation, scope, definition, design, public discussion, cost estimating, and financial planning.

The objectives used to develop the CIP include:

- To preserve and improve the infrastructure of the organization through capital asset procurement in a measured and sustainable manner.
- To maximize the useful life of capital investments by scheduling major renovations, modifications, and procurement at the appropriate time.
- To identify and examine current and future infrastructure and equipment needs and establish priorities among projects so that available resources are used to the best advantage; and
- To improve financial planning and stability by comparing needs with resources, estimating future funding issues, and identifying potential fiscal implications.

With the preceding in mind, this plan will serve several specific purposes. First and foremost, as a guide for the District Board and its administration towards current and future capital improvement needs. Second, this plan informs the district's personnel, the community, business, and other interested parties about the capital needs of the district and the projected costs of those needs. Third, several administrative and regulatory requirements attempt to be met with this plan. Fourth, this plan will identify funding methodologies which hopefully will yield positive progress to plan objectives and recommendations. Fifth, this Capital Improvement Plan supports and identifies the financial decisions, allocations, and needs over a prescribed period whether funding is available or not. Lastly, the plan provides a list of options for funding and their feasibility.

The following sections present the policy and program context governing East Fork's fire protection and EMS services, suggested Capital Improvement needs in the various areas, a rolling summation of costs across the plan, and a discussion of financial options and strategy to support the plan. We have also separated funding for various acquisitions between General Fund Allocations and those allocations which are truly capital in nature.

Recommendations contained in this plan for, apparatus, facilities, and equipment attempt to strike a balance between *"ideal"* requirements, standards, and the needs of the organization given the financial resources that are available or can be secured or proposed in the future.

S E C T I O N 1

PROGRAM CONTEXT

As one of Nevada's special districts organized under Nevada Revised Statue 474, the East Fork Fire Protection District provides all hazard services to 96% of Douglas County, Nevada. The district's jurisdiction includes over 675 square miles of area, including areas within the Tahoe Basin.

The adopted Mission Statement, *"Serving the fire and life safety needs of our community"* is vested in our ability to provide as robust an approach to emergency medical services (EMS), fire response and suppression, fire prevention inspections, code enforcement, fire investigation, special operations, vehicle extrication, hazardous materials response, fire district administration, staff training, and public safety education. Having a Board adopted Capital Improvement Plan which is both realistic and dynamic is essential to meeting the intent of that Mission Statement and ensuring operational safety.

Recommended standards for fire protection and emergency medical services issued by the National Fire Protection Association (NFPA) are important considerations. Sometimes these are incorporated into law and regulations, and often are used by courts to determine industry standards. Some of NFPA's recommended standards have been incorporated into the District's Standard of Cover. The revised Standard of Cover, adopted by the District Board in 2017 and again in 2023, also serves as a parent document to this effort.

Also, of importance to the Fire District and property owners served by the district, are Public Protection Classification Surveys performed by the Insurance Services Office (ISO) for the insurance industry. The results have a direct bearing on the premiums charged by companies for fire insurance. The district's current splint classification is 3/10, with over 85% of the district receiving a benefit of a protection classification of 3. Recent experience shows that the failure to meet minimum acceptable service standards causes immediate and expensive increases in fire insurance premiums for property owners in the rated area. The district's last review was in 2014 as a "desk audit" by ISO. It is expected at some point for ISO to conduct a complete on-site review and issue a more current rating. A well-formulated Capital Improvement Plan (CIP) is rooted in consistent planning for major expenditures and in anticipation of the *"just-in-time"* replacement of apparatus, equipment, and facilities. CIPs are most effectively done in 5-year increments in which the current year drops into the annual operating budget and off the 5-year plan.

Supported by an appropriate funding stream and thoughtful analysis and forecasting by staff, the CIP is a powerful instrument for managing the Fire District's level of service delivery and in seeking the necessary funding. Major capital improvements may include the following:

Apparatus: Purchase and/or refurbishment/replacement of Type-I Engines, Type-III Engines; ambulances; squads and/or rescue vehicles; ladder trucks; water tenders; command vehicles; utility vehicles; and light vehicles

Major Equipment: Purchase and/or replacement of personal protective equipment (PPEs), self-contained breathing apparatus (SCBAs, rescue tools, advanced life support (ALS) cardiac monitoring/intervention equipment, fire hose, communications equipment, information technology related devices and hardware, and small/portable equipment.

Facilities: New construction, renovation or major maintenance of fire stations, vehicle maintenance facilities, training facilities (both didactic classrooms and manipulative drill ground buildings and props), and administrative and support offices. Property acquisition is also addressed in this category.

The administration has chosen to include non-capitalized equipment purchases in selected categories to account for additional equipment items necessary for operations and service provision. These items include rescue equipment, personal protective gear, IT devices, small equipment, etc.

Debt payment has also been included in the plan to collect a comprehensive look at what is being spent annually on equipment related purchases, be they direct budget allocation, debt payments, or actual capitalized equipment and improvements.

The CIP allows policymakers and management to effectively plan, approve, and implement a sustained and continuous effort when operating a progressive fire protection service delivery system through a proactive budgeting strategy. If funding for a CIP has not yet been established, there is a requisite initial investment whenever inaugurating or restoring a CIP. East Fork Fire Protection District is just now emerging from this type of situation. This is necessary for creating a baseline of equipment and identifying the sources of funding to support an equipment and facilities replacement schedule based on a formally established policy specifying the useful service life of equipment and facilities. Certain safety equipment, such as structural and wildland firefighting gear and self-contained breathing apparatus, has OSHA-mandated service lives.

S E C T I O N 2

CAPITAL ACQUISTIONS – APPARATUS

The East Fork Fire Protection District, with the initial adoption of a CIP, has established some standard apparatus and equipment depreciation and replacement schedules. The recent changes in expected delivery times, some as long as 48 months, are now offering new challenges. The overall cost of apparatus is also staggering. Primary funding is now provided under the pay as you go process, by borrowing capital, or through grants.

The district was able extend its debt limit to the maximum $2,000,000 approved in FY 18/19. $1,000,000 was used to retire the existing debt on the $1,000,000 used to purchase two Type I engines. The district was able to leverage a much lower interest rate (1.87%) with the refinancing plan adopted in 2020. Remaining bond funds were used to fund several capital projects, including a third Type I engine and radio replacements. Like personnel costs, capital funding must be sustainable to avoid or repeating past challenges. The district did make an additional debt payment

in FY21/22. With increased mileage on the Type I front line Engines, now 5 to 6 years old and the long delivery times, the district entered a second debt of $3,000,000. The bond funding was established and issued late in 2023. The $3,000,000 dollar, 10-year note was established after careful analysis of the districts' ability to fund the debt over the ten-year period. The financing, as prepared by JNA Financial Management, was structured around the 2019 Bond Fund debt payments to establish a more consistent 10-year payment plan.

Type I Engine Replacement Recommendations: The delivery time on Type I apparatus is estimated to be 48 months. This extended delivery time now forces the district to rethink its Type I replacement recommendations. The current plan of apparatus replacement based on the number of years in service and in reserve capacity needs to be reconsidered. It may be more appropriate to use mileage, pump time, and age rather than to rely just on years of service. The district has issued a purchase order for one new Type I engine and paid for with new bond funding. An additional Type I 4x4 engine has been recommended. While it does appear in this CIP update, funding options are being explored which won't consume the entire balance of bond funding. Some bond funds have had to be diverted towards other apparatus and projects. Apparatus refurbishment may also be a consideration. While not a planned situation, the oldest frontline unit is scheduled for an in-frame engine overhaul, however, the age of the engine actual exceeds our replacement plan that was based on age.

Type III Engine Replacement Recommendations: The District's Type III needs are less critical but must still be considered. Consideration should be made to refurbish at least one of the older Model 14 Type III units. Older Model 14 units are now being assigned within volunteer stations and/or as reserve units. Type III apparatus replacement will be based on several factors, including but not limited to mileage, age, condition, exceptional maintenance, and need. A new Type III apparatus should be considered beyond the term of this plan.

Type I Ambulance Replacement Recommendations: The district has been successful in upgrading its fleet of ambulances; however, District ambulances are without exception the most used apparatus. The district maintains and staffs four ALS Rescue Ambulances. The district has been able to enter a chassis exchange program, whereby the chassis is replaced under the patient compartment, thus saving approximately 48% of the cost of a complete unit. Experience has demonstrated that in some cases, the patient compartment can be re-used up to three times before needing to be decommissioned and replaced (City of Seattle). A replacement / chassis remounting plan has been set in motion. Replacement and/or remounting should be an annual consideration. Chassis replacement should be considered at 200,000 miles of service. Special consideration must be focused on the vehicle GVW, and appropriate plans considered to ensure that the GVW is maintained. The district has seen positive success in this area over the past year and this plan reflects a continuation of this effort.

Light Duty Vehicle Replacement Recommendations: It is recommended that light vehicles should be considered for a replacement policy of 5 years for the Battalion Chief Command Vehicles and Training and Safety Officer Vehicles (due to intense, high mileage use), and 8 years for Chief Officer Vehicles.

Squad/Hazardous Materials Unit Replacement Recommendations: The District was able to purchase two identical Heavy Rescue Apparatus in 2004. Both apparatuses are in service. One at Station 9 (S-9) and the other at Station 8 (S-8). Both have relatively low mileage. The units are now assigned to volunteer stations to maximize the response mission of logistical support. Currently, there is no recommendation for replacement of

either unit. The District's Hazardous Materials Unit has been reassigned to Fire Station 7. Currently there is no recommendation for a replacement for this unit. The District Hazardous Materials Unit was purchased in 2004 with funding from FEMA and Homeland Security.

Ladder Truck Replacement Recommendations: The District has one ladder truck in service. Truck 12, a 95-foot mid-mount platform, manufactured by American LaFrance/LTI was purchased in 2004 under a lease purchase plan. The truck is certified annually. Currently, there is no consideration for replacement of this type of unit. The unit has undergone extensive maintenance in 2024 Consideration is underway regarding development fee assessment based on the building height and specific to ladder truck replacement in the future. While there is no expectation that a single development funds the entire cost, some supplement, accrual-based fee needs to be considered under development agreement concepts.

Water Tender Replacement Recommendations: The District maintains 7 frontline water tenders. Five are 3000-gallons or more and two are considered "tactical tenders" with 1800-gallon capacity tanks. These units are assigned though out the district serving areas without municipal water systems. Over the years, the district has been fortunate to purchase four new water tenders. All have limited mileage. Some older units have been reassigned to low call volume volunteer stations or taken out of service due to mechanical issues and conditions. One 3000-gallon tender, owned by the State of Nevada (NDF) is operated by the district at Station 2. The district has, through its fire regulations, provided developers and home builders outside of municipal water systems, the option of paying into a Water Delivery Fund, with the expressed purpose of funding water tenders. The district relies heavily on our logistical volunteers to respond and operate the district's water tenders. Two identical units are assigned to Station 4 and Station 12 and cross staffed by career personnel. The district plans to replace at least one water tender.

CIP Project Table for Apparatus: Following is the CIP Project Table which incorporates the preceding recommendations and includes estimated cost allocations and defines funding recommendations and/or specific funding strategies.

SECTION 3

Apparatus Projects

Project	Description	Narrative		Cost	FY25/26	FY26/27	FY27/28	FY28/29	FY29/30
Type I Engine	Type I Engine	This amount represents the debt service. Debt financing and General Fund monies are being used to purchase Type 1 Engines. The District will have to establish a funding mechanism to offset costs not covered with bond funds.		2 New Engines	$ -			$ 1,200,000	$ 1,200,000
				Non Bond Funded & Bond Funded	$ 981,320	$ -	$ -	$ 367,894	$ 367,894
				Bond Financing on new Engines	$ 293,161	$ 158,695	$ 158,466	$ 158,395	$ 158,466
	Recommended Funding Sources		Alternate Funding Sources:	**Annual Total**	**$ 1,274,481**	**$ 158,695**	**$ 158,466**	**$ 1,726,289**	**$ 1,726,360**
	2019/2023 Medium Term Bonds and Pay as you Go		N/A	*Note: For FY25/26 funds budgeted in Debt Service Department, Debt Service*					
Project:	Description:	Narrative		Cost	FY25/26	FY26/27	FY27/28	FY28/29	FY29/30
Type III Engine	Type III Engines	Planned retro-fit of a new Model 34 Body to existing chassis and purchase a new Type III Model 34.		Type III Model 34 Replacement			$425,000		
				Retrofit Type III Engine	$388,500				
				Bond Financing on Model 34 Body Retrofit	$ 21,646	$ 62,827	$ 62,736	$ 62,708	$ 62,736
	Recommended Funding Sources:		Alternate Funding Sources:	**Annual Total**	**$410,146**	**$62,827**	**$487,736**	**$62,708**	**$62,736**
	Pay as you Go from Operations Fund/ 2023 Medium Term Bonds		Grant Funding	*Note: For FY25/26 funds budgeted in Fire Suppression Department, Capital Projects*					
Project	Description	Narrative		Cost	FY25/26	FY26/27	FY27/28	FY28/29	FY29/30
Type I Ambulance	ALS Ambulance	The plan is for the District to remount an ambulance in FY25/26.		Bond Financing on Remount of Chassis	$ 12,258	$ 35,578	$ 35,526	$ 35,510	$ 35,526
				Remount of Chassis	$220,000				
	Recommended Funding Sources:		Alternate Funding Sources:	**Annual Total**	**$ 232,258**	**$ 35,578**	**$ 35,526**	**$ 35,510**	**$ 35,526**
	Pay as you Go from Operations Fund/ 2023 Medium Term Bonds		Grant Funding	*Note: For FY25/26 funds budgeted in Fire Suppression Department, Capital Projects, Debt Service*					
Project	Description	Narrative		Cost	FY25/26	FY26/27	FY27/28	FY28/29	FY29/30
Type I Ambulance	ALS Ambulance	The plan is for the District to purchase of a new ambulance in FY25/26.		Purchase of Ambulance	$275,000	$100,000	$200,000	$300,000	$300,000
	Recommended Funding Sources:		Alternate Funding Sources:	**Annual Total**	**$ 275,000**	**$ 100,000**	**$ 200,000**	**$ 300,000**	**$ 300,000**
	Pay as you Go from Operations Fund		Grant Funding	*Note: For FY25/26 funds budgeted in Fire Suppression Department, Capital Projects*					
Project	Description	Narrative		Cost	FY25/26	FY26/27	FY27/28	FY28/29	FY28/29
Light Utility Vehicles	Light Vehicles	Schedule of replacement of Chief Officer, Battalion Chiefs and Support units. In future years, we should consider replacing light utility vehicles.		Chief Officer		$100,000			
				Bond Financing on Training Captains Truck	$ 5,572	$ 16,172	$ 16,148	$ 16,141	$ 16,148
				Support Vehicle	$ 100,000				
	Recommended Funding Sources:		Alternate Funding Sources:	**Annual Total**	**$105,572**	**$116,172**	**$16,148**	**$16,141**	**$16,148**
	Pay as you Go from Operations Fund		N/A	*Note: For FY25/26 funds budgeted in Fire Suppression Department, Capital Projects*					
Project	Description	Narrative		Cost	FY25/26	FY26/27	FY27/28	FY28/29	FY28/29
Water Tender	Water Tender	The plan is for the District to purchase of a new water tender in FY25/26.		Water Tender	$412,000	$0			
	Recommended Funding Sources:		Alternate Funding Sources:	**Annual Total**	**$412,000**	**$0**	**$0**	**$0**	**$0**
	Pay as you Go from Operations Fund and fees collected from Water Tender Initiative		Grant Funding	*Note: For FY25/26 funds budgeted in Fire Suppression Department, Capital Projects*					
			Totals		**$ 2,709,457**	**$437,694**	**$862,350**	**$2,105,138**	**$2,105,244**

CAPITAL ACQUISTIONS – MAJOR EQUIPMENT

This section discusses the replacement of major equipment in the on-going business of fire, rescue, and EMS service delivery by the East Fork Fire Protection District. It includes personal protective equipment (PPE) turnout gear, self-contained breathing apparatus (SCBA), rescue extrication tools, advanced life support (ALS) cardiac monitoring/intervention equipment, fire hose, small equipment, radios, and information technology related devices such as desktop/lap top computers and tablets. While some items may not be considered a capital asset by policy, they are included as a way of presenting some of our ongoing equipment needs.

Personal Protective Equipment (PPE): PPEs are eligible to be replaced every ten years, or every two NFPA standards revision cycles, or whenever the equipment is damaged beyond repair or fails an inspection. The East Fork Fire Protection District has approximately 160 sets of frontline structural firefighting gear and an equal number of wildland firefighting PPE gear. The district has made a concerted effort to provide each career firefighter with a second set of gear and advanced this effort at a faster pace than anticipated. We also must focus on turnout gear that has meet its life expectancy. With the increase in staffing, the total number of new sets of turnout gear has increased by approximately 40 sets. The 2024 cost for one (1) set of structural firefighting gear (pants, coat, hood, boots, helmet, and gloves) cost is approximately $4,000. One (1) set of wildland firefighting gear (pants and jacket) cost approximately $600. Therefore, to amortize the cost of PPE replacement in a planned fashion over a 5–7-year period, the district should budget $40,000 to $50,000 annually toward PPE, in addition to maintenance and repairs. This would, in effect, allow the district to maintain its serviceable complement of PPEs (structural and wildland) in manageable increments. We have achieved our goal of providing two sets of serviceable turnout gear to each staff firefighter and are now concentrating on the replacement of gear nearing end of use. An alternative to non-wildland volunteer PPE has been implemented to reduce the cost of PPE for our critical logistical support volunteer personnel.

Recommendation: Continue the replacement and second set of turnouts as set forth through the previously established replacement plan and conduct annual review of existing gear. As turnouts are replaced the older serviceable sets shall become the members back up set of turnouts. This will allow for turnouts to be laundered more efficiently reducing the member's exposure to carcinogens and helping prolong the life and performance of the turnouts. If a set is not serviceable due to wear, age, contamination, or degradation that member will be placed back onto the list to receive an additional set after higher priority sets are ordered. Turnout gear falling out of usable life compliance must be replaced. Non-structural Volunteer PPE to support the logistical roll should also be funded.

The goal of the turnout replacement program should be to have members in similar sets of turnouts regarding condition and age. If the sets are similar in condition and age the member shall wear the first set of turnouts until contamination occurs and then switch to the second set of turnouts. They shall stay in this set of turnouts until they are contaminated. Alternating the wearing of the two sets of turnouts will spread the wear and tear over two sets of turnouts, increasing the life of both sets until the recommended replacement time, not to exceed 10 years.

For new hires in FY 2025/2026 they shall continue to receive a new set of turnouts once they have successfully completed the Regional Fire Academy and will receive a second set within one year of completion of the academy and pending the status of the entire replacement program.

Amortize the cost of PPE replacement over a 10-year period, and consider budgeting $40,000 to $50,000 annually, in addition to maintenance and repairs.

Self-Contained Breathing Apparatus (SCBA): The East Fork Fire Protection District was able to successfully participate in a regional SCBA AFG Grant award in late 2022. The entire complement of SCBAs has since been replaced. All SCBA cylinders require periodic hydrostatic testing as required at 49 CFR 180.205. Fully wrapped carbon fiber cylinders, as used by the district, should be tested every five years, and have a 15- year service life. Being able to have these spare cylinders brought to the incident by Logistical Volunteer Firefighters is critical logistical need. Additionally, being able to have empty cylinders rapidly filled by staff and Logistical Volunteer Firefighters should negate the need for additional cylinders.

Recommendation: Some consideration should be made to purchase spare SCBA cylinders over time and to stager the life expectancy of those cylinders. New adaptable technology should also be considered in the interest of firefighter safety.

Fire Hose and Nozzles: The National Fire Protection Association's (NFPA) Standard-1962 calls for annual hose testing and allows for keeping hose if it passes the annual service test. The district currently engages in third-party testing of hose. A generally accepted practice is to remove hose from service after 10 years, as recommended by the NFPA in Standard-1962 (2008 Edition), Annex A.7.1., which states *"While all users should establish their own retirement schedule, fire departments should give careful consideration to a 10-year maximum service life under normal operating conditions."* Therefore, an annual budget should be maintained for replacing a prescribed amount of hose inventory, so it will not need replacement all at once while also providing for damaged hose repair and replacement. Another way to consider the cost of hose is to consider a complete hose complement for each engine. The cost to replace an engine's hose complement and as currently configured in the district is $9,700. This allocation can be amortized over 10-year increments or longer based on annual testing. The district has done an acceptable job in the replacement of hose on its front line and reserve engines.

Wildland hose is constantly being replaced. The district continues to maintain its supply and deployment of hose based on grant funding through the Nevada Division of Forestry, BLM, and the USFS. Hoses lost in firefighting are generally replaced by our federal partners if the fire is on federal property.

Recommendation: Hose testing must be performed. The use of a third-party hose testing company is the most efficient way to conduct this critical task. Funding for hose inventories should also be provided. Engine replacement hose should be purchased as affordable and to include hose for at least one reserve engine.

Radios and Pagers: The East Fork Fire Protection District was able to replace all its staff assigned handheld radios two years ago with funds generated under the second medium-term financing plan approved by the Board. Older radio stations have been assigned into volunteer

stations. Volunteer pagers have been purchased for all logistical volunteers, as alternate means of alerting have been found unreliable. New radios for EMS communications are now mandated by the state.

Recommendation: Even with this major replacement purchase being completed, the district will need to consider evaluating all its mobile radios and keeping an eye on new and changing technologies. The funding component defined in this area reflects a percentage of the cost of the recent acquisition being funded as debt service. General fund allocations may be available for isolated purchases as well as some Emergency Management Grant funding. EMS communication radios must be a priority in the coming year.

Portable Equipment: Small portable equipment, specifically, chain saws, rotary saws, thermal imaging cameras, portable pumps, generators, lighting devices, etc. are all essential to the mission of the district. East Fork has not had a formal replacement plan for any of these items, rather replacing them on an as needed basis. Individually, some items would not be considered as capital expenditures, however, given the number of each item identified, the total value would place portable equipment within the realm of a capital improvement. By way of example, each chain saw cost $1,400. The district maintains over 36 chain saws. An amount for the replacement of portable equipment should be considered on an annual basis. With the implementation of the Fire/Fuels Program, the inventory of chain saws has increased.

Recommendation: The district should continue to replace portable equipment on an annual basis and stage the replacement to avoid having to replace an entire complement of like equipment at one time. It is recommended that an allocation of $10,000 ~~per~~ year be considered for the replacement of portable equipment. Battery technology has come a long way and should be considered for portable equipment when possible.

Information Technology: The need for new information technology devices, including desktops, laptops, and tablet computers is and will be an ongoing need. The advancement of technology can easily outpace equipment if a progressive program of replacement is not maintained and followed. The district now has a long-term plan (5-year) to provide the necessary devices and to start purchasing devices rather than leasing.

The district has left the Douglas County IT System effective July 1, 2023. A new third-party provider service contract has been implemented and a complete transition has occurred. The success of this significant move must be noted.

Recommendation: The district has transitioned to a purchase plan and will continue to replace a certain number of IT devices each year. Mobile communications devices, I-Pads, and software are of particular importance.

Gym Equipment: The district over the years has invested in station gym equipment. Over time and with use, some of this equipment must be replaced. The district has always supported this need. Funding is necessary to upgrade and replace this type of exercise equipment on an annual basis.

Recommendation: The district should continue to provide some funding for the purpose of replacing and upgrading its exercise equipment in the stations.

Rope/Rescue Equipment: Over time the district and its staff have developed an impressive skill set regarding rope rescue capability. The equipment needed to support this expanded level of emergency services requires some very specialized equipment

as well as rope that is designed and manufactured to a “rescue” level standard. The district continues to reinforce our equipment needs each year, and in some cases having to replace items which meet certain expiration periods. Rope in particular. This is another area where the district is meeting its equipment objectives under this plan.
Recommendation: Provide allocations to maintain and enhance the district’s ability to sustain this service and to keep pace with technological advance in this rescue discipline.

Rescue Tools: Hydraulic rescue tools are mission critical equipment for delivering services. Especially given the proximity of response by the East Fork Fire Protection District to Highway 395 incidents, these units are of particular significance and value for disentangling and extricating trapped victims in vehicle accidents. These units should be replaced every 10 years depending on advances in technology and the cost of maintenance and repairs to each unit. The district has made good progress in the past years in this area. Funding for new battery powered tools should continue.

Recommendation: Refocus on the purchase of battery powered units to equip all staffed engines. An additional set of heavy rescue hydraulic tools should be considered when financially feasible or with grant funding if possible.

CIP Project Table for Major Equipment: Following is the CIP Project Table which incorporates the preceding recommendations and includes estimated cost allocations and define funding recommendations and/or specific funding strategies.

Equipment Projects									
Project	Description	Narrative		Cost	FY25/26	FY26/27	FY27/28	FY28/29	FY29/30
PPE	Structural/ Wildland PPE	The District assess its PPE needs on a annual basis The second set of structural turnout gear for all career employees has essentially been achieved. Allocations need to now be made to maintain PPE in current condition and replace gear with has reached its end of life.		PPE	$45,000	$45,000	$50,000	$50,000	$50,000
	Recommended Funding Sources		Alternate Funding Sources:	**Annual Total**	**$45,000**	**$45,000**	**$50,000**	**$50,000**	**$50,000**
	Pay as you Go from Operations Fund		N/A	*Note: For FY25/26 funds budgeted in Fire Suppression Department, Services and Supplies*					
Project	Description	Narrative		Cost	FY25/26	FY26/27	FY27/28	FY28/29	FY29/30
Fire hose Replacement	Replacement of Fire hose	Replacing staffed engine hose compliments as well as maintaining an inventory of hose as recommended by ISO with annual hose testing has been successful. We are now in the maintenance mode of hose inventory. Annual hose testing has been transferred to a third party contractor.		Fire Hose Replacement	$10,000	$5,000	$15,000	$0	$0
	Recommended Funding Sources:		Alternate Funding Sources:	**Annual Total**	**$10,000**	**$5,000**	**$15,000**	**$0**	**$0**
	Pay as you Go from Operations Fund		Grant Funding	*Note: For FY25/26 funds budgeted in Fire Suppression Department, Services and Supplies*					
Project	Description	Narrative		Cost	FY25/26	FY26/27	FY27/28	FY28/29	FY29/30
Mobile and Portable Radios	Mobile and Portable Radios	This amount represents the debt service. Debt financing was used to replace radios in 2019. Routine replacement of mobile units as necessary can be considered as part of the general fund obligations. LAST BOND PAYMENT 4/1/26		Bond Financing on Radios	$60,635				
				New	$20,000				
	Recommended Funding Sources:		Alternate Funding Sources:	**Annual Total**	**$80,635**	**$0**	**$0**	**$0**	**$0**
	2019 Medium Term Bonds		N/a	*Note: For FY25/26 funds budgeted in Fire Suppression Department, Service and Supplies and Debt Service Department*					
Project	Description	Narrative		Cost	FY25/26	FY26/27	FY27/28	FY28/29	FY29/30
Radio Mandate for Ambulance	Mobile and Portable Radios	This amount represents the debt service. Debt financing will be used to replace mandated 800 MH radios for all Ambulances.		Bond Financing on Radios	$ 2,786	$ 8,086	$ 8,074	$ 8,070	$ 8,070
				Radios	$ 50,000				
	Recommended Funding Sources:		Alternate Funding Sources:	**Annual Total**	**$ 52,786**	**$ 8,086**	**$ 8,074**	**$ 8,070**	**$ 8,070**
	2023 Medium Term Bonds		N/a	*Note: For FY25/26 funds budgeted in Debt. Service Department, Debt Service*					
Project	Description	Narrative		Cost	FY25/26	FY26/27	FY27/28	FY28/29	FY29/30
Portable Equipment	Miscellaneous equipment	Small portable equipment, specifically, chain saws, rotary saws, thermal imaging devices, floating pumps, generators, and assorted rescue equipment are all essential to the mission of the District. An annual allocation is recommended.		Portable Equipment	$10,000	$10,000	$10,000	$0	$0
	Recommended Funding Sources:		Alternate Funding Sources:	**Annual Total**	**$10,000**	**$10,000**	**$10,000**	**$0**	**$0**
	Pay as you Go from Operations Fund		Grant Funding	*Note: For FY25/26 funds budgeted in Fire Suppression Department, Services and Supplies*					

Project	Description	Narrative		Cost	FY25/26	FY26/27	FY27/28	FY28/29	FY29/30
IT Devices	Desktop, Laptop and Tablet Devices	The need for new information technology devices, including desk tops, laptop, and tablet computers is and will be an ongoing need. The advancement of technology can easily out pace equipment if a progressive program of replace is not maintained and followed. We will follow a five year replacement plan under a purchase program rather than a leasing program.		Purchase of IT Devices	$26,000	$17,000	$18,000	$20,000	$20,000
			Alternate Funding Sources:	**Annual Total**	**$26,000**	**$17,000**	**$18,000**	**$20,000**	**$20,000**
	Pay as you Go from Operations Fund		N/A	*Note: For FY25/26 funds budgeted in Fire Suppression Department, Services and Supplies*					
Project	Description	Narrative		Cost	FY25/26	FY26/27	FY27/28	FY28/29	FY29/30
Station Gym Equipment	Replacement of Gym Equipment at Fire Stations	Funding necessary to upgrade an replace gym equipment for use of fire stations.		Gym Equipment	$15,000	$0			$0
	Recommended Funding Sources:		Alternate Funding Sources:	**Annual Total**	**$15,000**	**$0**	**$0**	**$0**	**$0**
	Pay as you Go from Operations Fund		Grant Funding	*Note: For FY25/26 funds budgeted in Fire Suppression Department, Services and Supplies*					
Project	Description	Narrative		Cost	FY25/26	FY26/27	FY27/28	FY28/29	FY29/30
Pagers	Replacement of Pagers for Volunteers	The District will need to invest in paging devices for its volunteer forces. Alternate means of alerting volunteer personnel have been deemed ineffective. Pagers provide a much more reliable means of notification for our volunteers. 40 devices will be part of the initial purchase.		Pager Replacement	$0	$5,000			
	Recommended Funding Sources:		Alternate Funding Sources:	**Annual Total**	**$0**	**$5,000**	**$0**	**$0**	**$0**
	Pay as you Go from Operations Fund		Grant Funding	*Note: For FY25/26, no funds budgeted*					
			Totals		**$239,421**	**$90,086**	**$101,074**	**$78,070**	**$78,070**

SECTION 4

CAPITAL IMPROVEMENTS – FACILITIES

Capital improvements and investments in facilities can represent some of the largest expenditures of a Capital Improvement Plan, especially if new fire facilities are contemplated. The most recent Standard of Cover does not recommend the need for any new facilities. Some consideration has been made for the staffing of Fire Station 2, however, data driven analysis over a longer period is necessary. The future completion of Muller Park Way will also enter the consideration of new facilities at some point. The facilities section requires a very dynamic approach if new facilities are considered. Detailed response time analysis, call saturation data, ISO cost/benefits, flood plain impacts, current and proposed development and associated zoning, street, and highway access, are just some of the considerations which make predicting new facilities needs a challenge.

The East Fork Fire Protection District has been fortunate over the years to be able to construct several stations and has made an equal number of major additions to stations as well. Current station locations currently meet the existing response needs. Many of our volunteer stations have been located within the informal community structure of the county.

While new facility location, consolidation, and construction are a necessary component of this Capital Improvement Plan, the District must also concentrate on major facility maintenance as well. Both routine maintenance and extraordinary maintenance need to be established as a priority. The district has invested millions of dollars in its facilities. In many cases, the facilities have deeds, land donation, or trust restrictions within their enabling ownership documents which impose the maintenance of these facilities on to the district and into perpetuity.

Working with the Labor Association, the District has drafted a Station Habitability Document. This body of work helps define the various needs of each of the staffed stations. Soft tone alerting, individual sleeping accommodation, station security, and overall general maintenance are priorities.

Asphalt sealing is another significant maintenance responsibility. The district maintains 275,000 square feet of asphalt parking areas. Each year the district attempts to seal and repair about one half of the area on a staggered basis.

Exterior paint and stucco maintenance, roof repair, and station identifications are all items which will require continued maintenance and funded as part of the general fund allocations. The winter event of 2023 caused considerable damage to several stations, most notably roofs and walls with moisture intrusion due to wind driven conditions.

The district identified a need for some type of training structure in several strategic documents over the years. The concept of a regional facility works well for academy-based training but does not serve well for the day-to-day training of on duty staff due to the travel time and service level reductions that result when companies are outside of the district jurisdiction. The first and second phases of a training tower prop are nearing completion. Additional funding is necessary to complete Phase 3.

Firefighters (both career and volunteer) are mandated to train a minimum of 240 hours per year per person.

General Recommendation: The district should monitor and evaluate response efficiencies related to call concentrations, response times, and the effectiveness of following the closest forces concept of response. The pending completion of the revised Standard of Cover will define those future needs and further assess existing locations.

Recommendation: The district should continue to follow a two-year rotation of asphalt sealing and repair for all its facilities.

Recommendation: The district should follow future development activity closely and if appropriate and data supported, work to secure both land and facility contributions/donations through development agreement or direct dedication. The Standard of Cover will serve as the defining document for facility locations.

Recommendation: The highest priority should be placed on the care and maintenance of existing facilities. The pending completion of the Station Habitability Study should be deemed the guiding document in defining the priorities of facility improvements and maintenance.

Recommendation: Soft Tone Alert System - Studies have found noise to be a causative factor in stress-related illnesses, such as hypertension, ulcers, allergies, and neurological disorders. Noise has been shown to cause nervousness, fear, and psychosomatic illnesses, as well as to disturb sleep. One theory indicates that noise, like other stressors, triggers a startle response, which induces a widespread change in the body's activities. These changes may include a rise in blood pressure, a rise in pressure inside the head and increased sweating. Normally, these physiological changes are brought about by intense sounds of sudden onset, much as a fire fighter would experience going from a relaxed state in the station to an alarm response. Fire Station Alerting Systems use alerting tones at 850 Hz and below to alert firefighters to dispatches. Tones are received under a "ramp up volume" rather than the single "alert tone." The intent is to provide each staffed station with this feature. Douglas County 911 is committing to fund the backbone of such a system with the district funding the necessary hardware in each station.

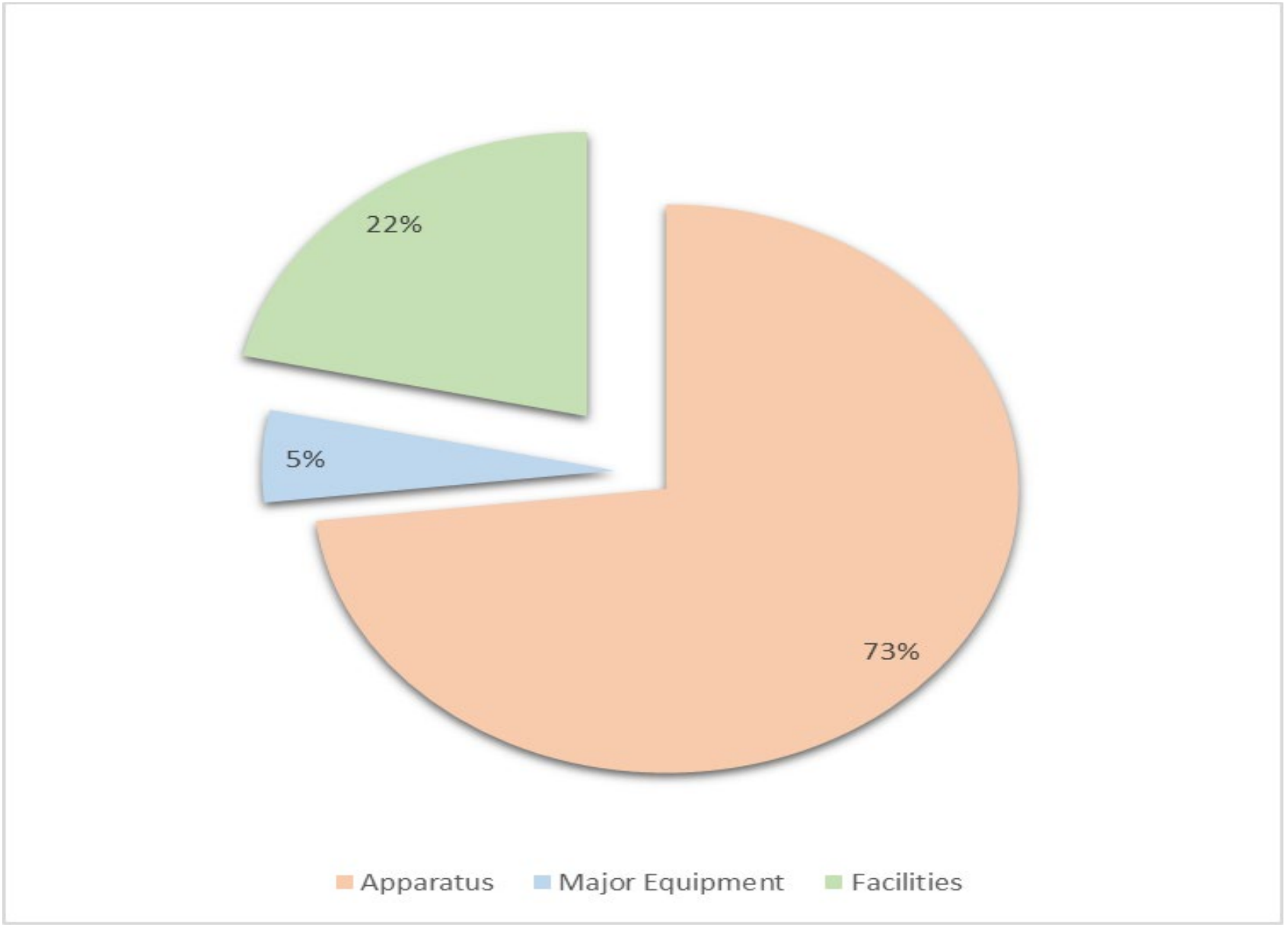
Recommendation: The district should continue with the phased development of the planned training structure behind Station 14.

CIP Project Table for Facilities: Following is the CIP Project Table which incorporates the preceding recommendations and includes estimated cost allocations and define funding recommendations and/or specific funding strategies.

Facilities Projects

Project	Description	Narrative	Cost	FY25/26	FY26/27	FY27/28	FY28/29	FY29/30
Asphalt Repair and Sealing	Asphalt Repair and Sealing	On a rotating 2 to 3 year schedule, the District attempts to seal and maintain it asphalted surfaces at all locations on a two year rotation. In some cases some asphalt removal is necessary with the associated patching. In most cases, sealing and restriping are all that is required.	Asphalt Repair and Sealing	$48,000	$0	$0	$0	$0
			Bond Funded Future Projects	$71,450				
			Bond Financing	$ 3,981	$ 11,555	$ 11,538	$ 11,533	$ 11,538
	Recommended Funding Sources	Alternate Funding Sources:	**Annual Total**	**$123,431**	**$11,555**	**$11,538**	**$11,533**	**$11,538**
	Pay as you Go from Operations Fund and 2023 Medium Term Bonds	N/A	*Note: For FY25/26 funds budgeted in Fire Suppression Department, Service and Supplies, Debt Service*					
Project:	Description:	Narrative	Cost	FY25/26	FY26/27	FY27/28	FY28/29	FY29/30
Soft Tone Alert System	Purchase of Soft Tone Alert System	Fire Station Alerting Systems use alerting tones at 850 Hz and below to alert firefighters to dispatches. Tones are received under a "ramp up volume" rather than the single "alert tone." The intent is to provide each staffed station with this feature. The existing system in 911 is equipped with the Zetron IP Station Alerting System.	Bond Financing of Soft Tone Alert System	$ 11,701	$ 33,960	$ 33,911	$ 33,896	$ 33,911
			Purchase of Soft Tone Alert System	$ 210,000				
	Recommended Funding Sources:	Alternate Funding Sources:	**Annual Total**	**$ 221,701**	**$ 33,960**	**$ 33,911**	**$ 33,896**	**$ 33,911**
	2023 Medium Term Bonds	Douglas Co. 911 Tax	*Note: For FY25/26 funds budgeted in Debt Service Department, Debt Service*					
Project	Description	Narrative	Cost	FY25/26	FY26/27	FY27/28	FY28/29	FY29/30
Training Structure	Training Center at Station 14	Funding for a training site at the rear of Station 14 due to its central location within the district is necessary at some point.	Non Bond Funded Enhancements		$25,000	$25,000		
			Bond Financing of Enhancements	$ 2,786	$ 8,086	$ 8,074	$ 8,070	$ 8,074
			Vent Prop & other improvements	$50,000				
	Recommended Funding Sources:	Alternate Funding Sources:	**Annual Total**	**$52,786**	**$33,086**	**$33,074**	**$8,070**	**$8,074**
	2023 Medium Term Bonds	Grant Funding	*Note: For FY25/26 funds budgeted in Debt Service Department, Debt Service*					

Project	Description	Narrative	Cost	FY25/26	FY26/27	FY27/28	FY28/29	FY29/30
Facility Roofing	Roof Repairs for Stations	Funding for essential roof leak repairs of Stations.	Facility Repairs	$50,000				
			Bond Funded Repairs	$70,000				
			Bond Financing	$3,900	$11,320	$11,304	$11,299	$11,304
	Recommended Funding Sources:	Alternate Funding Sources:	**Annual Total**	**$123,900**	**$11,320**	**$11,304**	**$11,299**	**$11,304**
	Pay as you Go from Operations Fund and 2023 Medium Term Bonds	N/A	*Note: For FY25/26 funds budgeted in Debt Service Department, Debt Service*					
Project	Description	Narrative	Cost	FY25/26	FY26/27	FY27/28	FY28/29	FY29/30
Facility Upgrades	Facility Upgrades	Funding to start to provide essential facility upgrades as defined in the station habitability study. Funding will be required in succeeding years to address necessary repairs and maintenance.	Bond Financing of Facility Upgrades ($500,000)	$30,644	$88,944	$88,815	$88,775	$88,815
			Facility Upgrades - Bond Funded	$550,000				
			NonBond Funded Enhancements		$150,000	$175,000	$200,000	$200,000
	Recommended Funding Sources:	Alternate Funding Sources:	**Annual Total**	**$ 580,644**	**$ 238,944**	**$ 263,815**	**$ 288,775**	**$ 288,815**
	2023 Medium Term Bonds	N/A	*Note: For FY25/26 funds budgeted in Fire Suppression Department, Capital Projects*					
		Totals		**$1,102,462**	**$328,865**	**$353,642**	**$353,573**	**$353,642**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Apparatus
Major Equipment
Facilities

ANNUAL FUNDING NEED/ESTIMATE/ANTICIPATED COST						
CIP PROJECT	FY25/26	FY26/27	FY27/28	FY28/29	FY29/30	TOTAL
APPARATUS						
Type I Engine	$1,274,481	$158,695	$158,466	$1,726,289	$1,726,360	$5,044,291
Type III Engine	$410,146	$62,827	$487,736	$62,708	$62,736	$1,086,153
Type I Ambulance Remount	$232,258	$35,578	$35,526	$35,510	$35,526	$374,398
Type I Ambulance	$275,000	$100,000	$200,000	$300,000	$300,000	$1,175,000
Light Utility Vehicles	$105,572	$116,172	$16,148	$16,141	$16,148	$270,181
Water Tender	$412,000	$0	$0	$0	$0	$412,000
Sub Total	$2,709,457	$473,272	$897,876	$2,140,648	$2,140,770	**$8,362,023**
MAJOR EQUIPMENT						
PPE	$45,000	$45,000	$50,000	$50,000	$50,000	$240,000
Fire hose Replacement	$10,000	$5,000	$15,000	$0	$0	$30,000
Mobile and Portable Radios	$80,635	$0	$0	$0	$0	$80,635
Radio Mandate for Ambulances	$52,786	$8,086	$8,074	$8,070	$8,070	$85,086
Portable Equipment	$10,000	$10,000	$10,000	$0	$0	$30,000
IT Devices	$26,000	$17,000	$18,000	$20,000	$20,000	$101,000
Station Gym Equipment	$15,000	$0	$0	$0	$0	$15,000
Pagers	$0	$5,000	$0	$0	$0	$5,000
Sub Total	$239,421	$90,086	$101,074	$78,070	$78,070	**$586,721**
FACILITIES						
Asphalt Repair and Sealing	$123,431	$11,555	$11,538	$0	$0	$146,524
Soft Tone Alert System	$221,701	$33,960	$33,911	$33,896	$33,911	$357,379
Training Structure	$52,786	$33,086	$33,074	$8,070	$8,074	$135,090
Facility Roofing	$123,900	$11,320	$11,304	$11,299	$11,304	$169,127
Facility Upgrades	$580,644	$238,944	$263,815	$288,775	$288,815	$1,660,993
Sub Total	$1,102,462	$328,865	$353,642	$342,040	$342,104	**$2,469,113**
GRAND TOTAL	**$4,051,340**	**$892,223**	**$1,352,592**	**$2,560,758**	**$2,560,944**	**$11,417,857**

Summary of FY 25/26 Funding Sources:				
	Services and Supplies (Non Capitalized)	Capital (Capitalized)	Debt Service (Capitalized Debt)	Total
APPARATUS				
Type I Engine			$1,274,481	$1,274,481
Type III Engine			$410,146	$410,146
Type I Ambulance Remount			$232,258	$232,258
Type I Ambulance		$275,000		$275,000
Light Utility Vehicles			$105,572	$105,572
Water Tender		$412,000		$412,000
Sub Total		$687,000	$2,022,457	$2,709,457
MAJOR EQUIPMENT				
PPE	$45,000			$45,000
Fire hose Replacement	$10,000			$10,000
Mobile and Portable Radios	$20,000		$60,635	$80,635
Radio Mandate for Ambulances			$52,786	$52,786
Portable Equipment	$10,000			$10,000
IT Devices	$26,000			$26,000
Station Gym Equipment	$15,000			$15,000
Sub Total	$126,000	$0	$113,421	$239,421
FACILITIES				
Asphalt Repair and Sealing	$48,000		$75,431	$123,431
Soft Tone Alert System			$221,701	$221,701
Training Structure			$52,786	$52,786
Facility Roofing Repairs		$50,000	$73,900	$123,900
Facility Upgrades			$580,644	$580,644
Sub Total	$48,000	$50,000	$1,004,462	$1,102,462
Grand Total	**$174,000**	**$737,000**	**$3,140,340**	**$4,051,340**

SECTION 5

CIP FUNDING SUMMARY

Based on the preceding recommendations the East Fork Fire Protection District estimates that over the next five years, the district needs to consider **$11,417,857** in Capital Investments. The amount considers the three areas of capital investment identified in this document.

They include **$8,362,023 (73.24%)** for Apparatus, **$586,721 (5.14%)** for Major Equipment and **$2,469,113 (21.63%)** for Facilities. The latter does not consider the construction of any new facilities or the major modification of existing facilities to accommodate future 24-hour staffing, if necessary, based on development patterns or upgrading facilities.

SECTION 6

FUNDING STRATAGIES

This financial strategy provides analysis and recommendations for funding the needs and projects identified in the Capital Improvement Plan. This is designed to be a living document and not the final answer. Utilized along with thoughtful analysis and forecasting by staff, it allows management and Board of Directors to effectively plan and approve a sustainable maintenance of effort through a proactive budgeting strategy.

This financial strategy document provides a description of several Capital Improvement Fund funding possibilities by presenting alternatives with a recommendation, an implementation schedule, and an estimated cost to implement the recommendation.

Sources of Capital Funds

Funding for capital improvements comes from several sources. These funds are generated through local taxes, fees, charges, outside funding, or other similar sources. The availability of these funds is sensitive to economic cycles, labor contract impacts, non-represented employee costs, outside service contracts, health insurance costs, etc.

Pay-As-You-Go (PAYG) comes from annual appropriations and is part of the adopted operating budget. PAYG funding provides the greatest flexibility and historically has funded most capital projects. Projects that are typically smaller in scale as well as minor renovations are likely candidates for PAYG funding – if the project has an expected useful life of at least 10 years or more. PAYG has no debt service cost that must be paid on the expenditure. It is available at the start of the fiscal year but must compete with other operating programs for funding, in particular staffing and labor contract requirements. Funding can also be carried over at the end of each fiscal year.

Loan financing refers to debt financing of projects. The district has entered into its third loan agreement in the amount of $3,000,000 which is currently funding major and minor capital needs. Loan financing is generated through the borrowing of funds (principal) at a cost (interest) through the sale of municipal bonds. While the district's borrowing capacity is high, the practical aspect of being able to fund debt must be the primary consideration. The district currently owes a balance of $598,662 in its second bond and $3,772,212 on its third bond, The structure of payments on these two loans has been addressed in the total financing plan as developed by JNA Consulting.

Grant Funding has been a very positive funding source for the district. Over the past twenty years the district has secured over $8,000,000 in grant funding from all sources. Annual grant opportunities should continue to be pursued. The most profitable and financially beneficial grants have been through the Assistance to Firefighter's Grants (AFG). The district has been able to purchase station exhaust systems, SCBA's, a Type III Interface engine and most recently a second grant award for SCBA under a regional grant. The second most productive grant program has been through the Community Development Block Grant program. The district has funded in part a major fire station addition and two ambulances under this program. The third most successful grant funding has been provided by the Department of Homeland Security. The district's hazardous materials unit was funded under this program. Homeland Security funding continues to decrease within the State of Nevada and the grant allocations for major capital investments are very competitive and generally focused on the urban areas within the state.

Impact Fees for fire department facilities are provided for in Nevada Revised Statue 278B. Impact Fees can only be imposed by the Douglas County Commission and are generally very restrictive in their use. Specifically, NRS 278B.045 defines a "Fire station project" to one or more of the following portions of a fire station or a fire substation: (a) Office space used for the administration of the fire station or fire substation. (b) Storage areas. (c) Kitchen facilities. (d) Dormitories and locker rooms. (e) Restroom facilities. (f) Training or exercise facilities. (g) Briefing or conference facilities. (h) Facilities and such appurtenances necessary for housing and maintaining vehicles and equipment used for firefighting or to provide emergency medical services. (I) a facility or portion of a facility that is required to comply with standards for occupational safety and health. (j) Parking areas for employees and the
public. (k) Landscaping. (l) Utilities.

Impact fees cannot be used for (a) A facility or portion of a facility that is used to replace services for the prevention or suppression of fire that were once provided elsewhere in the city or county. (b) Vehicles and equipment used for firefighting or to provide emergency medical services. (c) A facility that is used for training firefighters from more than one fire station or fire substation. (d) Personnel costs of any kind.

Development Agreements serve as another way to leverage funding specific to a particular development, generally major subdivisions. The district has over the years availed itself to a few development agreements which have provided funding. In several cases, the district has acquired land for future fire station construction. One drawback to development agreements is that conditions are usually applied, including reversion clauses if the land is not used within a specified time or not used at all. This District, as an independent entity, must seriously consider soliciting funds, equipment, land, and facilities from future development.

Tax Rate Adjustments become another option, but equally as challenging as a voter approved over-ride. Prior to the current tax limiting legislation that we operate under today, the district and all other entities had the ability to incrementally increase tax rates and were not subject

to the current abatement requirements. Tax rates are, by law, established by the Douglas County Board of Commissioners and are capped at $3.66. The district is in a group of several other entities, including the Towns of Minden and Gardnerville in the group of "capped" entities. NRS 361.455 does provide a process to follow if the governing board of the district were to pursue this option. Tax rate adjustments under this option involve a very complicated process with the Department of Taxation ultimately being the deciding voice.

Another option which should be considered when appropriate, is a voter initiative which would reauthorize and existing 8 cent overrider for paramedic services, only with the request to remove the abatement value. The risk appears to be limited and this type of action would not impact the existing tax rate cap.

Philanthropic Donations are another potential source of funding. While the opportunities are far and few between, there are times when this opportunity does make itself available. Funding is generally in smaller amounts.

S E C T I O N 7

SUMMARY

The need for capital investment planning is an important responsibility for the East Fork Fire Protection District. As demonstrated in the preceding pages, the district has many critical needs. The Capital Improvement Plan allows the district and the public to see the identified needs, projected costs, and the estimated timeline assigned to those needs.

Not all items within a CIP will be funded or can be funded. Therefore, the CIP can allow the organization and governing body to establish priorities, adjust, establish procurement policies, and otherwise, better manage its financial resources that are applied to capital improvements.

Lastly, this document should be considered a dynamic document subject to significant change over time. While effort has been put forth to forecast the needs in five (5) year periods, unforeseen influences can and will have an impact on what is presented. The impacts may include labor contracts, down turns in the economy, longer term delivery periods on apparatus orders, or emergency procurement needs, to name a few. The CIP is **only a guide** towards future needs and capital costs. The most current year of the CIP should receive the most attention about funding efforts as it represents the most reliable estimate of what is needed both functionally and what can potentially be supported financially.