



## VILLAGE OF WATERFORD FINANCE COMMITTEE

~~GOVGD~~, October 7, 2020 5:00 pm

Virtually held at:

<https://www.gotomeet.me/VillageofWaterford/finance-1>

+1 (669) 224-3412 Access Code: 997-318-069

1. Call to Order
2. Roll Call
3. Comments and Correspondence
4. Public Appearances

### New Business

- I. Review and discuss the following funds for the 2021 Budget:
  - Fire/EMS
  - Policing Services

### Adjournment

#### Public Notice

Questions regarding the nature of the agenda items or more detail on the agenda items listed above scheduled to be considered by the governmental body listed above can be directed to Zeke Jackson, Village Administrator at 920-421-4457 or at [zjackson@waterfordwi.org](mailto:zjackson@waterfordwi.org). It is possible that members of and possibly a quorum of members of other governmental bodies of the municipality may be in attendance at the above-stated meeting to gather information; no action will be taken by any governmental body at the above-stated meeting other than the governmental body specifically referred to above in this notice. Upon reasonable notice, a good faith effort will be made to accommodate the needs of disabled individuals through sign language interpreters or other auxiliary aid at no cost to the individual to participate in public meetings. Due to the difficulty in finding interpreters, requests should be made as far in advance as possible preferably a minimum of 48 hours. For additional information or to request this service, contact the Village Staff at 262-534-7912, or by writing to the Village Administrator at the Village Administration Building, 123 N. River St, Waterford WI, 53185 Copies of reports and other supporting documentation are available for review at the Village Administrator's Office, Administration Building, 123 N. River St, Waterford WI 53185 during operating hours. (8 a.m. – 5 p.m. weekdays).

Posted: 10/2/2020; 2:00 PM



## VILLAGE OF WATERFORD TREASURER'S REPORT

For additional information, visit [www.waterfordwi.org](http://www.waterfordwi.org)

October 7, 2020

### **Treasurer's Report**

#### **Included in the packet:**

Budget Items submitted for discussion and approval:

Fire & Rescue Impact Fees  
Fire & Rescue Donations  
Sum Minor Fire/EMS Funds  
Fire Dept - 2% Dues  
Fire Operations  
Rescue 102 Grant  
EMS  
Police Donations  
Court & Police  
Sum Public Safety

Humbly Submitted,

Michelle Vandehey  
Village Treasurer

Non - Major Funds		2018	2019	2020	2020	2021
Fund 276		Actual	Actual	Budget	9/30 YTD / Est.	Budget
<b>Fire &amp; Rescue Impact Fees</b>						
<b>Beginning Balance</b>		\$129,471	\$152,290	\$0	\$158,532	\$130,206
<b>Revenue</b>						
<b>Donations &amp; Contributions</b>						
48671	Fire Impact Fees	24,020	141,718	64,800	36,474	38,880
	Subtotal	\$24,020	\$141,718	\$64,800	\$36,474	\$38,880
<b>Total Revenues</b>		<b>\$24,020</b>	<b>\$141,718</b>	<b>\$64,800</b>	<b>\$36,474</b>	<b>\$38,880</b>
<b>Total Funds Available</b>		<b>\$153,491</b>	<b>\$294,008</b>	<b>\$64,800</b>	<b>\$195,006</b>	<b>\$169,086</b>
<b>Expenditure</b>						
<b>Other Financing Uses</b>						
59220	Transfer to Debt Service	0	135,476	64,800	64,800	128,880
	Subtotal	\$0	\$135,476	\$64,800	\$64,800	\$128,880
<b>Total Expenditures</b>		<b>\$0</b>	<b>\$135,476</b>	<b>\$64,800</b>	<b>\$64,800</b>	<b>\$128,880</b>
<b>Total Fund Balance</b>		<b>\$153,491</b>	<b>\$158,532</b>	<b>\$0</b>	<b>\$130,206</b>	<b>\$40,206</b>

**Proof to Audit (p.52) \$152,290**

Fire and EMS Impact Fee = \$1201.00

2018 Actual based on the AJE Trial balance and will be adjusted if needed to Final

Non - Major Funds		2018	2019	2020	2020	2021
Fund 221		Actual	Actual	Budget	7/31 YTD / Est.	Budget
<b>Fire &amp; Rescue Donations</b>						
<b>Beginning Balance</b>		\$38,538	\$38,452	\$24,562	\$24,562	\$20,747
<b>Revenue</b>						
<b>Donations &amp; Contributions</b>						
48503	Fire Rescue Donations	4,405	1,259	1,500	607	1,500
	Subtotal	\$4,405	\$1,259	\$1,500	\$607	\$1,500
<b>Total Revenues</b>		<b>\$4,405</b>	<b>\$1,259</b>	<b>\$1,500</b>	<b>\$607</b>	<b>\$1,500</b>
<b>Total Funds Available</b>		<b>\$42,943</b>	<b>\$39,711</b>	<b>\$26,062</b>	<b>\$25,169</b>	<b>\$22,247</b>
<b>Expenditure</b>						
<b>Supplies &amp; Expenses</b>						
5220039	Donation Expense	4,491	15,149	3,000	16,886	1,500
	Subtotal	\$4,491	\$15,149	\$3,000	\$16,886	\$1,500
<b>Total Expenditures</b>		<b>\$4,491</b>	<b>\$15,149</b>	<b>\$3,000</b>	<b>\$16,886</b>	<b>\$1,500</b>
<b>Total Fund Balance</b>		<b>\$38,452</b>	<b>\$24,562</b>	<b>\$23,062</b>	<b>\$8,283</b>	<b>\$20,747</b>

**Proof to Audit (p.52) \$38,450**

2018 Actual based on the AJE Trial balance and will be adjusted if needed to Final

General Funds		2018	2019	2020	2020	2021
Fund 100		Actual	Actual	Budget	7/31 YTD / Est.	Budget
<b>Sum Fire Funds</b>						
<b>Beginning Balance</b>		<b>\$200,114</b>	<b>\$213,748</b>	<b>\$36,113</b>	<b>\$194,645</b>	<b>\$149,930</b>
<b>Revenue</b>						
<b>Taxes, Fees &amp; Revenues</b>						
215	Fire Dept. Dues	18,738	20,763	19,000	21,978	19,000
220	Rescue 102 Grant	5,375	6,000	5,375	5,604	5,375
276	Fire & Rescue Impact Fees	24,020	141,718	64,800	36,474	38,880
221	Fire & Rescue Donations	4,405	1,259	1,500	607	1,500
	Subtotal	\$52,538	\$169,740	\$90,675	\$64,663	\$64,755
<b>Total Revenues</b>		<b>\$52,538</b>	<b>\$169,740</b>	<b>\$90,675</b>	<b>\$64,663</b>	<b>\$64,755</b>
<b>Total Funds Available</b>		<b>\$252,652</b>	<b>\$383,488</b>	<b>\$126,788</b>	<b>\$259,308</b>	<b>\$214,685</b>
<b>Expenditure</b>						
<b>Eligible Spending</b>						
<b>Supplies &amp; Expenses</b>						
215	Fire Dept. 2 Dues	31,009	20,818	31,949	12,858	20,000
220	Rescue 102 Grant	2,204	2,058	5,000	2,302	5,000
276	Fire & Rescue Impact Fees (Transfer)	0	135,476	64,800	64,800	128,880
221	Fire & Rescue Donations	4,491	15,149	3,000	16,886	1,500
	Subtotal	\$37,704	\$173,502	\$104,749	\$96,846	\$155,380
<b>Total Expenditures</b>		<b>\$37,704</b>	<b>\$173,502</b>	<b>\$104,749</b>	<b>\$96,846</b>	<b>\$155,380</b>
<b>Total Fund Balance</b>		<b>\$214,948</b>	<b>\$209,986</b>	<b>\$22,039</b>	<b>\$162,462</b>	<b>\$59,305</b>

2018 Actual based on the AJE Trial balance and will be adjusted if needed to Final

Non - Major Funds		2018	2019	2020	2020	2021
Fund 215		Actual	Actual	Budget	7/31 YTD / Est.	Budget
<b>Fire Dept - 2% Dues</b>						
<b>Beginning Balance</b>		\$18,503	\$6,232	\$6,176	\$6,176	-\$6,773
<b>Revenue</b>						
<b>Grants From Local Governments</b>						
43529	2% Dues	18,738	20,763	19,000	21,978	19,000
	Subtotal	\$18,738	\$20,763	\$19,000	\$21,978	\$19,000
<b>Total Revenues</b>		<b>\$18,738</b>	<b>\$20,763</b>	<b>\$19,000</b>	<b>\$21,978</b>	<b>\$19,000</b>
<b>Total Funds Available</b>		<b>\$37,241</b>	<b>\$26,995</b>	<b>\$25,176</b>	<b>\$28,154</b>	<b>\$12,227</b>
<b>Expenditure</b>						
<b>Supplies &amp; Expenses</b>						
5220029	2% Dues Expenditures	31,009	20,818	31,949	12,858	20,000
	Subtotal	\$31,009	\$20,818	\$31,949	\$12,858	\$20,000
<b>Total Expenditures</b>		<b>\$31,009</b>	<b>\$20,818</b>	<b>\$31,949</b>	<b>\$12,858</b>	<b>\$20,000</b>
<b>Total Fund Balance</b>		<b>\$6,232</b>	<b>\$6,176</b>	<b>-\$6,773</b>	<b>\$15,296</b>	<b>-\$7,773</b>
<b>Proof to Audit (p.50)</b>		<b>\$5,931</b>				

2018 Actual based on the AJE Trial balance and will be adjusted if needed to Final

<b>General Fund Expenditures</b>		<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2020</b>	<b>2021</b>
<b>Fund 100</b>		<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>7/31 YTD / Est.</b>	<b>Budget</b>
<b>Fire Operations</b>						
<b>Expenditure</b>						
<b>Personal Services</b>						
5220011	Salaries & Wages	194,099	242,972	284,434	139,451	283,689
5220012	Social Security & Medicare	14,728	17,871	21,759	10,576	21,702
5220014	Health/Life/Disability Insurance	15,123	18,085	32,736	15,242	26,014
5220015	Retirement	5,294	7,813	9,786	4,852	9,689
5220018	Continuing Education	3,180	2,104	3,900	3,031	3,900
5220019	Physicals	1,957	1,649	1,700	401	1,700
	Subtotal	\$234,380	\$290,493	\$354,316	\$173,553	\$346,694
<b>Contractual Services</b>						
5220022	Utility - DirecTv	937	1,077	900	377	900
5220022	Cell Phone	0	1,200	1,200	0	1,200
5220022	Electric	6,174	7,030	6,500	3,497	6,500
5220022	Gas	2,024	2,537	4,250	1,536	4,250
5220022	Telephone	2,086	2,004	3,250	1,166	3,250
5220022	Water & Sewer	983	1,809	1,600	908	1,600
5220024	IT Expenses	6,638	10,069	8,500	6,664	8,500
5220024	Station #1 & #2 R&M	4,667	6,908	5,000	1,837	5,000
5220024	Truck Repair & Maint.	20,377	34,716	10,000	9,549	10,000
	Subtotal	\$43,885	\$67,351	\$41,200	\$25,534	\$41,200
<b>Supplies &amp; Expenses</b>						
5220033	Meetings & Conferences	162	0	0	0	0
5220034	Uniforms	4,494	6,861	4,000	2,524	4,000
5220035	Office Supplies	4,773	184	3,750	1,429	3,750
5220036	Hydrant Rental (Transfer to Water)	237,131	237,131	0	1,415	0
5220036	Equip. Repairs & Maint.	4,416	3,821	6,500	0	6,500
5220036	Small Equipment	9,656	5,415	7,000	2,689	7,000
5220038	Vehicle Gas	7,386	7,163	8,000	3,222	8,000
	Subtotal	\$268,017	\$260,575	\$29,250	\$11,279	\$29,250
<b>Total Expenditures</b>		<b>\$546,283</b>	<b>\$618,419</b>	<b>\$424,766</b>	<b>\$210,366</b>	<b>\$417,144</b>
<b>Total Cost to Deliver Service</b>		<b>\$546,283</b>	<b>\$618,419</b>	<b>\$424,766</b>	<b>\$210,366</b>	<b>\$417,144</b>

EMS was split from Fire in 2019 budget. Allocations were made 50% to each. Going forward, this should assign actual expenses for each operational service.

Approximately \$18,000 in Crossfit rental revenue

2018 Actual based on the AJE Trial balance and will be adjusted if needed to Final

Non - Major Funds		2018	2019	2020	2020	2021
Fund 220		Actual	Actual	Budget	09/20 YTD / Est.	Budget
<b>Rescue 102 Grant</b>						
<b>Beginning Balance</b>		\$13,602	\$16,774	\$5,375	\$5,375	\$5,750
<b>Revenue</b>						
<b>Grants from Local Governments</b>						
43529	Rescue 102 Grant	5,375	6,000	5,375	5,604	5,375
	Subtotal	\$5,375	\$6,000	\$5,375	\$5,604	\$5,375
<b>Total Revenues</b>		<b>\$5,375</b>	<b>\$6,000</b>	<b>\$5,375</b>	<b>\$5,604</b>	<b>\$5,375</b>
<b>Total Funds Available</b>		<b>\$18,977</b>	<b>\$22,774</b>	<b>\$10,750</b>	<b>\$10,979</b>	<b>\$11,125</b>
<b>Expenditure</b>						
<b>Supplies &amp; Expenses</b>						
5230034	Rescue 102 Grant Expenditures	2,204	2,058	5,000	2,302	5,000
	Subtotal	\$2,204	\$2,058	\$5,000	\$2,302	\$5,000
<b>Total Expenditures</b>		<b>\$2,204</b>	<b>\$2,058</b>	<b>\$5,000</b>	<b>\$2,302</b>	<b>\$5,000</b>
<b>Total Fund Balance</b>		<b>\$16,773</b>	<b>\$20,716</b>	<b>\$5,750</b>	<b>\$8,677</b>	<b>\$6,125</b>
<b>Proof to Audit (p.51)</b>		<b>\$16,773</b>				

2018 Actual based on the AJE Trial balance and will be adjusted if needed to Final



## Village of Waterford Annual Budget

General Fund Expenditures		2018	2019	2020	2020	2021
Fund 100		Actual	Actual	Budget	7/31 YTD / Est.	Budget
<b>Ambulance</b>						
<i>Revenues-(Here for illustration only; revenues are in Gen Rev)</i>						
<i>Service Fees</i>						
46231	Rescue Revenue (Outsourced Billing)	292,043	250,455	368,000	168,347	261,571
46232	Rescue Revenue - Collections Account (Aging)	16,743	8,066	10,000	6,619	7,000
	Crossfit Lease Revenue	0	0	18,000	2,300	0
	Transfer from Fund 102 for Equipment and 2018			0		
	Ambulance Purchase					
	Subtotal	308,786	258,522	396,000	177,266	268,571
	Total Revenues	\$308,786	\$258,522	\$396,000	\$177,266	\$268,571
<b>Expenditure</b>						
<b>Personal Services</b>						
5230011	Salaries & Wages	194,099	242,701	284,434	139,519	283,689
5230012	Social Security & Medicare	14,728	17,871	21,759	10,576	21,702
5230014	Health/Life/Disability Insurance	15,123	16,621	32,736	15,242	26,014
5230015	Retirement	5,294	7,813	9,786	4,847	9,689
5230018	Continuing Education	3,180	8,286	3,000	2,700	3,000
5230019	Physicals	1,957	1,647	1,700	564	1,700
	Subtotal	\$234,380	\$294,939	\$353,416	\$173,448	\$345,794
<b>Contractual Services</b>						
5230022	Utility - DirecTv	937	1,029	900	126	900
5230022	Cell Phone	0	1,200	1,200	0	1,200
5230022	Electric	6,174	6,698	6,600	3,497	6,600
5230022	Gas	2,024	2,375	3,450	1,536	3,450
5230022	Telephone	2,086	2,004	3,395	1,040	3,395
5230022	Water & Sewer	983	1,328	1,600	908	1,600
5230024	IT Expenses	6,638	7,673	8,585	3,007	8,585
5230024	Station #1 & #2 R&M	4,667	9,982	5,000	1,115	5,000
5230024	Truck Repair & Maint.	20,377	8,231	10,000	3,807	10,000
5230029	EMS Response Billing	22,782	8,869	20,650	10,591	20,650
5230029	Other Contractual (Vernon)	13,650	1,350	5,000	0	5,000
	Subtotal	\$80,317	\$50,739	\$66,380	\$25,627	\$66,380
		\$1,520,549				
<b>Supplies &amp; Expenses</b>						
5230033	Meetings & Conferences	162	0	0	0	0
5230034	Medical Supplies	22,613	19,623	21,000	9,907	21,000
5230034	Uniforms	4,494	4,130	4,000	441	4,000
5230035	Office Supplies	4,773	3,724	4,000	606	4,000
5230036	Oxygen/Cylinder Rental	1,728	1,694	2,300	821	2,300
5230036	Equip. Repairs & Maint.	4,416	2,973	6,500	816	6,500
5230038	Vehicle Gas	7,386	7,063	6,000	3,122	6,000
	Subtotal	\$45,572	\$39,207	\$43,800	\$15,713	\$43,800
	<b>Total Expenditures</b>	<b>\$360,270</b>	<b>\$384,885</b>	<b>\$463,596</b>	<b>\$214,788</b>	<b>\$455,974</b>
	<b>Total Cost to Deliver Service</b>	<b>-\$51,484</b>	<b>-\$126,363</b>	<b>-\$67,596</b>	<b>-\$37,523</b>	<b>-\$187,403</b>

Village of Waterford Annual Budget

<b>General Fund Expenditures</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2020</b>	<b>2021</b>
<b>Fund 100</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>7/31 YTD / Est.</b>	<b>Budget</b>

**Ambulance**

Items prior to 2019 are 50% allocations of cost. EMS as a separate tracking entity began in FY 2019

2018 Actual based on the AJE Trial balance and will be adjusted if needed to Final

2020 EMS rates are on file in the Village Hall and are adjusted annually to meet revenue targets

Non - Major Funds		2018	2019	2020	2020	2021
Fund 222		Actual	Actual	Budget	7/31 YTD / Est.	Budget
<b>Police Donations</b>						
<b>Revenue</b>						
<b>Beginning Balance</b>		\$0	\$0	\$0	\$0	\$0
<b>Donations &amp; Contributions</b>						
48506	Police Donations	0	0	0	0	0
	Subtotal	\$0	\$0	\$0	\$0	\$0
<b>Total Revenues</b>		\$0	\$0	\$0	\$0	\$0
<b>Total Funds Available</b>		\$0	\$0	\$0	\$0	\$0
<b>Expenditure</b>						
<b>Contractual Services</b>						
5210039	Donations Expense	0	0	0	0	0
	Subtotal	\$0	\$0	\$0	\$0	\$0
<b>Total Expenditures</b>		\$0	\$0	\$0	\$0	\$0
<b>Total Fund Balance</b>		\$0	\$0	\$0	\$0	\$0

***Proof to Audit (p.50)***

2018 Actual based on the AJE Trial balance and will be adjusted if needed to Final

General Fund Expenditures		2018	2019	2020	2020	2021
Fund 100		Actual	Actual	Budget	9/30 YTD / Est.	Budget
<b>Court &amp; Police</b>						
<i>Revenue (Here for illustration only; revenue in gen revenue)</i>						
<i>Fines, Forfeits &amp; Penalties</i>						
45101	Court Fines	102,008	82,882	95,000	59,555	50,000
	Subtotal	\$102,008	\$82,882	\$95,000	\$59,555	\$50,000
<b>Miscellaneous Revenue</b>						
48500	Police Donations	0	0	0	0	0
	Subtotal	\$0	\$0	\$0	\$0	\$0
<b>Total Revenues</b>		<b>\$102,008</b>	<b>\$82,882</b>	<b>\$95,000</b>	<b>\$59,555</b>	<b>\$50,000</b>
<b>Expenditure (All expenditures here are for tracking purposes and are included in Gen Gov, except the Police Contract Expenses)</b>						
<b>Judicial</b>						
<b>Personal Services</b>						
5120011	Salaries & Wages	8,500	21,334	31,003	15,834	31,689
5120012	Social Security & Medicare	581	1,574	2,372	1,162	2,424
5120014	Health/Life/Disability Insurance	6,373	7,996	7,835	6,473	8,236
5120015	Retirement	1,111	843	2,992	675	1,540
	Subtotal	\$16,565	\$31,748	\$44,202	\$24,144	\$43,889
<b>Legislative - Supplies &amp; Expenses</b>						
5120039	Other Supplies & Expense	4,627	5,995	6,000	2,324	6,000
	Subtotal	\$4,627	\$5,995	\$6,000	\$2,324	\$6,000
<b>Total Court Expenditures</b>		<b>\$45,162</b>	<b>\$37,743</b>	<b>\$50,202</b>	<b>\$26,468</b>	<b>\$49,889</b>
<b>Prosecution</b>						
5130021	Prosecution Fees	812	9,002	40,000	7,448	25,000
	Subtotal	\$812	\$9,002	\$40,000	\$7,448	\$25,000
<b>Total Prosecution Expenditures</b>		<b>\$812</b>	<b>\$9,002</b>	<b>\$40,000</b>	<b>\$7,448</b>	<b>\$25,000</b>
<b>Police</b>						
<b>Personal</b>						
<b>Contractual Services</b>						
5210021	Local Police Services	512,050	488,448	408,500	353,286	145,000
5210021	Racine Sheriff's 3rd Shift	0	0	35,000	0	200,500
	Subtotal	\$512,050	\$488,448	\$443,500	\$353,286	\$345,500
<b>Total Police Expenditures</b>		<b>\$512,050</b>	<b>\$488,448</b>	<b>\$443,500</b>	<b>\$353,286</b>	<b>\$345,500</b>

General Fund Expenditures		2018	2019	2020	2020	2021
Fund 100		Actual	Actual	Budget	9/30 YTD / Est.	Budget
<b>Court &amp; Police</b>						
<b>Total Expenditures Penal System</b>		<b>\$558,024</b>	<b>\$535,192</b>	<b>\$533,702</b>	<b>\$387,202</b>	<b>\$420,389</b>
<b>Total Cost to Deliver Service</b>		<b>-\$456,016</b>	<b>-\$452,310</b>	<b>-\$438,702</b>	<b>-\$327,647</b>	<b>-\$370,389</b>
<b>Inspection</b>						
5240011	Building Inspection - Wages	54,321	116,630	65,000	75,177	85,000
5240039	Building Inspection - Other Expense	1,157	932	1,800	377	1,800
	Subtotal	\$55,478	\$117,561	\$66,800	\$75,554	\$86,800
<b>Total Inspection Expenditures</b>		<b>\$55,478</b>	<b>\$117,561</b>	<b>\$66,800</b>	<b>\$75,554</b>	<b>\$86,800</b>

2018 Actual based on the AJE Trial balance and will be adjusted if needed to Final

Summary Public Safety Fund 100	2018 Actual	2019 Actual	2020 Budget 1 YTD / Est.	2020	2021 Budget
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**Police, Fire, EMS, Building Inspection**

**Expenditure**

**Police**

**Contractual Services (Police)**

5210021 Local Police Contract	512,050	488,448	408,500	353,286	145,000
5210021 Racine Sheriff's 3rd Shift	0	0	35,000	0	200,500
Subtotal	\$512,050	\$488,448	\$443,500	\$353,286	\$345,500

**Total Police Expenditures                    \$512,050   \$488,448   \$443,500   \$353,286   \$345,500**

**EMS**

**Personal Services**

5230011 Salaries & Wages	194,099	242,701	284,434	139,519	283,689
5230012 Social Security & Medicare	14,728	17,871	21,759	10,576	21,702
5230014 Health/Life/Disability Insurance	15,123	16,621	32,736	15,242	26,014
5230015 Retirement	5,294	7,813	9,786	4,847	9,689
5230018 Continuing Education	3,180	8,286	3,000	2,700	3,000
5230019 Physicals	1,957	1,647	1,700	564	1,700
Subtotal	\$234,380	\$294,939	\$353,416	\$173,448	\$345,794

**Contractual Services**

5230022 Utility - DirecTv	937	1,029	900	126	900
5230022 Cell Phone	0	1,200	1,200	0	1,200
5230022 Electric	6,174	6,698	6,600	3,497	6,600
5230022 Gas	2,024	2,375	3,450	1,536	3,450
5230022 Telephone	2,086	2,004	3,395	1,040	3,395
5230022 Water & Sewer	983	1,328	1,600	908	1,600
5220024 IT Expenses	6,638	7,673	8,585	3,007	8,585
5230024 Station #1 & #2 R&M	4,667	9,982	5,000	1,115	5,000
5230024 Truck Repair & Maint.	20,377	8,231	10,000	3,807	10,000
5230029 EMS Response Billing	22,782	8,869	20,650	10,591	20,650
5230029 Other Contractual (Vernon)	13,650	1,350	5,000	0	5,000
Subtotal	\$80,317	\$50,739	\$66,380	\$25,627	\$66,380

**Operating Supplies**

5230033 Meetings & Conferences	162	0	0	0	0
5230034 Medical Supplies	22,613	19,623	21,000	9,907	21,000
5230034 Uniforms	4,494	4,130	4,000	441	4,000

<b>Summary Public Safety</b>		<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2020</b>	<b>2021</b>
<b>Fund 100</b>		<b>Actual</b>	<b>Actual</b>	<b>Budget 1 YTD / Est.</b>		<b>Budget</b>
<b>Police, Fire, EMS, Building Inspection</b>						
5230035	Office Supplies	4,773	3,724	4,000	606	4,000
5230036	Oxygen/Cylinder Rental	1,728	1,694	2,300	821	2,300
5230036	Equip. Repairs & Maint.	4,416	2,973	6,500	816	6,500
5230038	Vehicle Gas	7,386	7,063	6,000	3,122	6,000
	Subtotal	\$45,572	\$39,207	\$43,800	\$15,713	\$43,800
<b>Total EMS Expenditures</b>		<b>\$360,270</b>	<b>\$384,885</b>	<b>\$463,596</b>	<b>\$214,788</b>	<b>\$455,974</b>
<b>Fire</b>						
<b>Personal Services</b>						
5220011	Salaries & Wages	194,099	242,972	284,434	139,451	283,689
5220012	Social Security & Medicare	14,728	17,871	21,759	10,576	21,702
5220014	Health/Life/Disability Insurance	15,123	18,085	32,736	15,242	26,014
5220015	Retirement	5,294	7,813	9,786	4,852	9,689
5220018	Continuing Education	3,180	2,104	3,900	3,031	3,900
5220019	Physicals	1,957	1,649	1,700	401	1,700
	Subtotal	\$234,380	\$290,493	\$354,316	\$173,553	\$346,694
<b>Contractual Services</b>						
5220022	Utility - DirecTv	937	1,077	900	377	900
5220022	Cell Phone	0	1,200	1,200	0	1,200
5220022	Electric	6,174	7,030	6,500	3,497	6,500
5220022	Gas	2,024	2,537	4,250	1,536	4,250
5220022	Telephone	2,086	2,004	3,250	1,166	3,250
5220022	Water & Sewer	983	1,809	1,600	908	1,600
5220024	IT Expenses	6,638	10,069	8,500	6,664	8,500
5220024	Station #1 & #2 R&M	4,667	6,908	5,000	1,837	5,000
5220024	Truck Repair & Maint.	20,377	34,716	10,000	9,549	10,000
	Subtotal	\$43,885	\$67,351	\$41,200	\$25,534	\$41,200
<b>Supplies &amp; Expenses</b>						
5220033	Meetings & Conferences	162	0	0	0	0
5220034	Uniforms	4,494	6,861	4,000	2,524	4,000
5220035	Office Supplies	4,773	184	3,750	1,429	3,750
5220036	Equip. Repairs & Maint.	4,416	3,821	6,500	1,415	6,500
5220036	Hydrant Rental	237,131	237,131	0	0	0
5220036	Small Equipment	9,656	5,415	7,000	2,689	7,000
5220038	Vehicle Gas	7,386	7,163	8,000	3,222	8,000
	Subtotal	\$268,017	\$260,575	\$29,250	\$11,279	\$29,250

<b>Summary Public Safety</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2020</b>	<b>2021</b>
<b>Fund 100</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget 1 YTD / Est.</b>		<b>Budget</b>
<b>Police, Fire, EMS, Building Inspection</b>					
<b>Total Fire Expenditures</b>	<b>\$546,283</b>	<b>\$618,419</b>	<b>\$424,766</b>	<b>\$210,366</b>	<b>\$417,144</b>
<b>Inspection</b>					
5240011 Building Inspection - Wages	54,321	29,182	65,000	75,177	85,000
5240039 Building Inspection - Other Expense	1,090	0	1,800	377	1,800
Subtotal	\$55,411	\$29,182	\$66,800	\$75,554	\$86,800
<b>Total Inspection Expenditures</b>	<b>\$55,411</b>	<b>\$29,182</b>	<b>\$66,800</b>	<b>\$75,554</b>	<b>\$86,800</b>
<b>Public Safety Total Expenditures</b>	<b>\$1,474,014</b>	<b>\$1,520,93</b>	<b>\$1,398,662</b>	<b>\$853,995</b>	<b>\$1,305,418</b>

2018 Actual based on the AJE Trial balance and will be adjusted if needed to Final