



LONE PEAK PUBLIC SAFETY DISTRICT MINUTES

Wednesday, April 14, 2021

7:30 am

Approved May 26, 2021

Highland City Hall, 5400 West Civic Center Drive, Highland, Utah 84003

PRESIDING: Chair Brittney P. Bills

BOARD MEMBERS PRESENT: Rod Mann, Kurt Ostler, Troy Stout, Jason Thelin

STAFF PRESENT: LPPSD Executive Director Nathan Crane, LPPSD Assistant Executive Director Shane Sorensen, Finance Director Tyler Bahr, Police Chief Brian Gwilliam, Fire Chief Reed Thompson, Planner & GIS Analyst Kellie Bronson

OTHERS PRESENT: Darci Brunson, Kathy Loveland, Lt. Jamey Brooks, Sgt. Charlie Thurston, Sgt. Ryan Albert, Office Matt Otis, Lon Lott

7:30 AM REGULAR MEETING

Call to Order: Brittney P. Bills, Chair
Invocation: Board Member Rod Mann

The meeting was called to order by Chair Brittney P. Bills as a regular meeting at 7:30 am. The meeting agenda was posted on the *Utah State Public Meeting Website* at least 24 hours prior to the meeting. The prayer was offered by Board Member Rod Mann.

1. UNSCHEDULED PUBLIC APPEARANCES

Those wishing to make comments were asked to state their name, and limit comments to three minutes per person.

Police Chief Brian Gwilliam shared news of a program titled VIPs (Volunteers in Police Services). He stated that the program asks for volunteers from the community to help the police department with tasks that would not require a certified police officer. He reported that such tasks would include directing traffic on accidents and unlocking vehicles. He felt it was a great way for the public to get involved. He stated that news of the program had been posted to Facebook, and he gave a pamphlet to the board members present. He offered to answer any questions.

2. OPTICS PURCHASE FOR DEPARTMENT RIFLES

The Lone Peak Public Safety District Board reviewed the proposal for purchasing optics for department owned rifles.

Police Chief Gwilliam announced that in the fall of 2020 the Public Safety Board had authorized the trade-in of 18 H&K (Heckler & Koch) UPM .40 platform rifles for the more universal AR15 nomenclature. The department was able to obtain 27 rifles in the trade. At the time, they were unaware that the rifles would need sites. To fully complete the setup and before these rifles would be put into service the department needed to outfit each rifle with an optic site to ensure accuracy. After much research he announced they have elected to go with the EOTECH EXPS2 to complete the setup. The purchase price for each optic would be \$441. A total of 27 optics plus \$100 shipping would bring the total cost to \$12,007. He also stated the money would be available in the budget.

Board Member Troy Stout asked if it was important to have an optic site. Police Chief Gwilliam answered that with an AR it is important, for accuracy, especially in the environment in which the officers would be operating. Currently, there were open sites for the rifles, but much more accuracy comes with the optic sites. He regretted not having one present at the meeting to show to the board.

Board Member Stout commented that when he had operated a rifle, the scope has gotten in the way. Police Chief Gwilliam explained that the optic sites were not like the scopes on hunting rifles. He stated there would be a broader view, and a red dot helped pinpoint the target for quick acquisition. They would be very accurate if used properly. Once acquired, they would be mounted and officers would receive training. The goal would be to hit the target exactly where desired.

Board Member Board Member Jason Thelin wondered whether the guns would be used with frequency—questioning whether there was a need for 27 optic sites. Police Chief Gwilliam stated that yes, there would be one in every vehicle (22) and that the others (5) would be used in case of repairs, and for part-time officers. He stated that the gun comes out of a vehicle at least twice a month, and that the threat is rising with the increased number of people who visit American Fork Canyon. He stated that they didn't want to get into a situation where they wished they had had the technology for better accuracy. He wanted his officers to have that tool in their belts.

Board Member Rod Mann MOVED that the Board authorize the Police Chief to purchase 27 optics associated with the AR platform.

Board Member Troy Stout SECONDED the motion.

The vote was recorded as follows:

<i>Board Member Rod Mann</i>	<i>Yes</i>
<i>Board Member Kurt Ostler</i>	<i>Abstain</i>
<i>Board Member Troy Stout</i>	<i>Yes</i>
<i>Board Member Jason Thelin</i>	<i>Yes</i>

The motion passed 3:0.

3. DISCUSSION: 2021-2022 FY BUDGET

The Lone Peak Public Safety District Board reviewed the proposed 2021-2022 FY Budget.

Finance Director Tyler Bahr began his presentation of the proposed budget of the Lone Peak Public Safety District Board for 2021-2022. He stated that a draft of the budget had been sent in an e-mail, as well as printed for the meeting, which showed the balancing of personnel costs with expenses. He stated the budget had been prepared to be sustainable for its stated duration as well as in future years, with operational efficiencies taken into account.

The budget may require approval of both city councils (Alpine and Highland), as the overall increase will be more than the increase of property taxes. He stated that 2020 was the first full year without Cedar Hills participating. The fire budget for years 2015 through 2019 was an average \$3.25 million, but that would take a careful look to see about sustainability. Major elements were salaries and benefits, with 3% benefit cost increases. He stated that salary adjustments would be needed to bring them up to market.

Finance Director Bahr also noted that the budget included a position for a part-time Police Department Data Analyst to address increase demand for records and GRAMA (Government Records Access and Management Act) requests. He also stated there would be some savings from transitioning employees from full-time to part-time status, and some minor additional expense in Public Education to have more presence at City events. Furthermore, he listed expenses associated with participation in the mobile force team with the county, for total increased cost of \$75,000. Training would be required per HB162 for de-escalation and bias training for officers, which would cost \$4,000. Equipment replacement for tasers was budgeted at \$7,000.

Board Member Stout asked if the Part-Time Data Analyst could be shared with the Fire Department. Finance Director Bahr said no, that position would be specific to Police. The position would be needed to fulfill requests from all sources, not just GRAMA. He stated the Police Department was getting more data requests with recent legislation. Currently, several people were taking on the task of compiling data, and often it had been sergeants who should have been on the road. The new position would be an opportunity for someone to become very efficient in the report management system. As far as reporting statistics to the FBI, the position would be very valuable, as the Police Department had been asked to do more and more. Furthermore, the State of Utah had been focusing on gathering good data in order to make good policy decisions. It would help so much to bring this under the responsibility of one person.

Board Member Kurt Ostler asked about holiday pay being increased. Police Chief Gwilliam answered that if regular pay increases, so does holiday pay, and that it should be moved to one category. Board Member Ostler admitted there will need to be some adjustments made.

Next, Finance Director Bahr discussed the Fire Department's budget. He discussed equipment, professional services, certification, grant writing, training allowing for paramedic school reimbursement (as a recruiting tool), cardiac monitors, and fitness equipment for staff. During the current fiscal year an ambulance was purchased, but he noted that was not a recurring expense. He stated that the Fire Department's overall total was expected to remain the same.

A question was asked about line 10-47-58, which dealt with firefighting in other states. Fire Chief Reed Thompson stated that those were expenses associated with equipment costs for wild land deployments. He stated there needed to be some refinement of that entry, as it should capture both wages and bookkeeping.

Board Member Kurt Ostler asked if the money received for wild land deployment is recorded as revenue. Finance Director Bahr stated that line 10-37-41 is revenue. He also stated that they would be working on review of deployments and would expect to have a presentation ready for the next meeting.

Fire Chief Thompson acknowledged that \$430,000 of revenue from state of California had not been received yet. He explained the process of submitting bills and a payment timeline. Someone asked if it was normal to take such a long time. He recalled that in 2018-2019 the process was more protracted, but the State of Utah had refined the process for billing. Now, it could take up to six months, but could happen in as little as three months.

Board Member Stout asked if there had been trouble collecting what was due. Fire Chief Thompson stated they have always been paid to date. Back in 2018 the State of Utah frontloaded the funding by 80%. There had been

some delay in waiting for the additional 20%, because the other entities had problems. The process was now streamlined, so that would not happen again.

Board Member Jason Thelin made the observation that the budget looked like it rolled holidays into wages. Fire Chief Thompson replied that that was correct. Jason Thelin then asked why expenses have gone up. Thompson replied that there had been some costs associated with COVID-19—specifically personal protective equipment, which Board Member Rod Mann stated was covered by CARES Act money

Board Member Ostler asked about the billing of wild land deployment. He wanted to know whether the budget counted the revenue when it would be received, or when it would be billed. Finance Director Bahr stated that it was counted as receivable, but if not received within 60 days of an end of a fiscal year, then it would be pushed to the next year. Ostler then asked specifically about the \$430,000 owed by California. Bahr acknowledged he needed to see when that would be recognized. He gave it as his opinion that they would recognize that money once the funds come in. Fire Chief Thompson said that yes, it would be accounted for when the bill is paid—an element of the budget that needed to be refined. He acknowledged that the accounting process is a little out of skew. Thompson also expressed concern that funding had at times been used for one-time purchases, and that caution needed to be exercised if that money was intended for future years.

Finance Director Bahr reviewed general accounting processes, which dictate that they could not open up a previous budget year after closed and apply the money after the year is closed out. He stated that they could look at how the revenue is recognized, but that they could not re-open a year and put expenses or revenue back into a prior year

Board Member Thelin made mention of a cash basis vs. an accrual basis, to which Finance Director Bahr responded it would be appropriate to talk to an auditor in order to be consistent. Fire Chief Thompson said that revenue currently outstanding would be received prior to close of the budget year; however, if they were to go out in June, work would be performed in the budget year while revenue would not be received until the next budget year.

Board Member Stout asked if the revenue generated by wild land deployment was used to ease the tax burden, or to purchase equipment. Fire Chief Thompson proposed that the end result was the same. Equipment would eventually need to be replaced, and if it was purchased with the wild land deployment payments, the cost would not be forced onto the taxpayers at a later date. He stated that part of the process was to improve the financial outlook of the district (and the citizens) with money received to date being applied to equipment. By doing so, they intended to offset costs. Thompson also stated that another thing at play was the significant local wild land threat. He stated that when they have gone out for a tour they had gained experience to help train other firefighters to make it a safer place locally.

Board Member Ostler asked if those who have gone out on these wildfire tours have opted in or were required to go. He also wondered if they were paid extra to go, and if local men have been gone when local fires had erupted. Fire Chief Thompson answered only the latter issue, and stated they had not had people deployed during the time of local fires, and were able to take care of their neighbors. Ostler then asked if there would be a time when they would be limited on resources locally because of a wild land deployment. Thompson stated that it was a gamble, but that they would not leave the district vacant. In some cases in the past they had denied deployments because of staff unavailability

Board Member Stout asserted that it was a good thing to deploy, as it helped them upgrade equipment without cost to taxpayers. He stated he would like to see how much was billed out and how much it had cost to upgrade both salaries and equipment. Board Member Thelin stated that financial gain, training, and goodwill are all good things—with careful accounting.

Fire Chief Thompson stated that fire engines in the City receive an average of 1.7 calls per day—3.5 calls per day between the two cities, with both medical and fire included. Board Member Thelin expressed interest in seeing the numbers for how deploying was offsetting wear and tear. Thompson indicated the audit would show that. Thelin asked if there was a way to see call volume for each department. Thompson stated that there would be a way to work with the dispatch center to have those numbers compiled, then stated he already had them for the past three years. He indicated it was about 30-40 per day for both cities during the last three years.

LPPSD Executive Director Nathan Crane stated that the numbers desired were used for billing, so would be easy to get.

Police Chief Gwilliam stated there would also be opportunities for revenue on the Police side. He stated as an example the Sturgess bike rally, held in August. Unfortunately, that would not be feasible due to the City's celebration at the same time, but it was an example of opportunities that could come up. Other opportunities could come for events such as 5K runs. Yet, he mentioned that the money would not come back directly to the department, but would go to the general fund.

Board Member Stout asked about revenue coming from citations. Police Chief Gwilliam said that money also goes into the general fund. Furthermore, because of COVID, police have limited their contact, so revenue from citations was down.

Chair Brittney Bills asked if specialized equipment is shared between cities. Fire Chief Thompson stated that yes, sometimes that would occur. He gave as examples Utah Valley Metro Special Response Team, and hazardous materials equipment. Provo had a lot of equipment, while Alpine/Highland had other pieces, as well as manpower. They usually send two people to respond. He stated they commit based on capability to maintain local coverage while helping with a specific incident.

Board Member Thelin wondered about the ambulance. How many calls were there per city and different areas? He wondered if those numbers could be produced. Fire Chief Thompson stated that was dispatch data. There was not software to help with collecting such data, so they would have to go through the records and verify. He stated there was a monthly report with calls by type and city, but a daily and weekly report would require more effort, but that they could make it happen.

Fire Chief Thompson referenced the statewide mutual aid agreement. He stated there was an expectation to help each other, and that they track how many times they have gone out. He stated they have sent more resources out than they have received. The neighboring communities have grown. Board Member Ostler asked if Dispatch decides whether equipment goes out to help neighboring communities. Thompson replied that it was a matter of incident stacking, by the "response plan." They have been working toward utilizing the closest unit possible. He referenced the Station AVL vehicle locator.

Finance Director Bahr began a wrap-up of the budget discussion by stating that financial structure is revenue primarily from assessments. He stated the assessments to be as follows: Alpine \$2.4 million, and Highland \$4.3 million. There would be a .8% increase for Alpine and a 1.6% increase for Highland. That would require both cities to approve the budget for the district. If there was a work session today, it would result in a tentative budget option in two weeks. Both city councils would need to approve no later than May 19th.

Board Member Stout stated that residents went through a big tax increase last year. He wondered if they were still trying to find ways to save on the budget and bring that amount down. Finance Director Bahr stated that the intent was to take the budget back to city councils. The budget was a finished product, except for some additional

work on the benefits line. He stated they had done everything possible to keep expenses down without cutting services the two cities need.

LPPSD Executive Director Crane stated they would talk about it on the 28th. Board Members, Finance Director Bahr, and the police and fire chiefs could go over the budget before that meeting.

4. APPROVAL OF MEETING MINUTES: MARCH 10, 2021

Fire Chief Reed Thompson noted several corrections to the minutes from March 20, 2021.

Board Member Board Member Troy Stout MOVED that the Lone Peak Public Safety District approve the meeting minutes of March 10, 2021 with the modifications Chief Reed Thompson made to the minutes.

Board Member Kurt Ostler SECONDED the motion.

All voted in favor and the motion passed unanimously.

5. CLOSED SESSION

The Lone Peak Public Safety District Board may temporarily recess the board meeting to convene in a closed session to discuss the character, professional competence, or physical or mental health of an individual, as provided by Utah Code Annotated §52-4-205.

At 8:35 am Board Member Rod Mann MOVED that the Lone Peak Public Safety District Board recess to convene in a closed session to discuss the character, professional competence, or physical or mental health of an individual, as provided by Utah Code Annotated § 52-4-205.

Board Member Kurt Ostler SECONDED the motion.

The vote was recorded as follows:

<i>Board Member Rod Mann</i>	<i>Yes</i>
<i>Board Member Kurt Ostler</i>	<i>Yes</i>
<i>Board Member Troy Stout</i>	<i>Yes</i>
<i>Board Member Jason Thelin</i>	<i>Yes</i>

The motion passed 4:0.

Board Member Board Jason Thelin MOVED to adjourn the CLOSED SESSION and Board Member Rod Mann SECONDED the motion. All voted in favor and the motion passed unanimously.

The CLOSED SESSION adjourned at 10:30 am.

6. ADJOURNMENT

Board Member Jason Thelin MOVED to adjourn the regular meeting and Board Member Rod Mann SECONDED the motion.

All voted in favor and the motion passed unanimously.


The meeting adjourned at 10:30 am.

I, Stephannie Cottle, Recorder, hereby certify that the foregoing minutes represent a true, accurate and complete record of the meeting held on April 14, 2021. This document constitutes the official minutes for the Lone Peak Public Safety District Board Meeting.



Stephannie Cottle

Recorder



**LONE PEAK PUBLIC SAFETY DISTRICT
FY2021-2022 BUDGET WORK SESSION
DISCUSSION**

Item 2 – Discussion
Presented by – Tyler Bahr, CSM, DLSSBB, Finance Director

1

Budget Strategy

- Focus on personnel
- Balance personnel cost increases with operational efficiencies, while maintaining sustainable budget
- May require approval of both Councils

2

Budget Process

- Department submissions
- Finance trued up personnel estimates (salaries & benefits)
- Prioritize O&M expenditures in both departments

3

Public Safety - Expenses

	FY2015	FY2016	FY2017	FY2018	FY2019	FY2020	FY2021 (Budget)
Admin	193,500	215,596	228,735	231,207	187,033	186,311	235,294
Police	3,036,395	3,096,085	3,059,296	3,238,863	3,106,573	3,559,250	3,581,714
Fire & EMS	3,419,327	3,050,256	3,190,112	3,072,376	3,642,084	3,314,465	3,549,252
TOTAL	\$6,649,222	\$6,361,937	\$6,478,143	\$6,542,446	\$6,935,690	\$7,060,026	\$7,366,260

Transition:

- FY2020 – first full year without Cedar Hills' (Fire)
- FY2015-FY2019 average Fire budget = \$3.27MM
- Is the current rate of spending sustainable?

4

Major Elements - Personnel

- Salaries & benefits
 - Merit increases – 3%
 - Benefit cost increases – ~10%
 - Salary adjustments as needed

5

Major Elements – Police

- Part-time data analyst to address increased demand for information (\$7K increase)
- Public education – anticipating increased presence at City events (\$500)
- Professional services – mobile field force team (partnership across Utah County – \$5K)
- Training – HB162 enhances de-escalation, bias training requirement (\$4K)
- Equipment – tasers (\$7K)

6

Major Elements – Fire

- Equipment maintenance – hose testing (\$2K increase)
- Professional services – certification subscription & grant writing service (\$4K)
- Training – Paramedic school tuition reimbursement (\$5K)
- Capital items – cardiac monitors, chest compression system, fitness equipment (\$60K; \$361K in FY21 – Ambulance)

**Operations line items may be adjusted, but will remain within the total presented in the draft*

7

Financial Structure

Primary funding source = assessments:

Administration & Police





- Population

Fire

- Base rate split equally (10%)
- Population (45%)
- Equivalent Residential Units (ERUs – 45%)

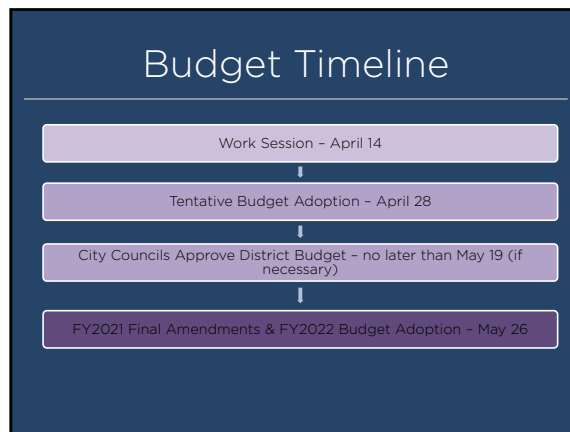
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FY2022 Assessments

			Admin*	Total
	1,229,004	1,098,072	84,370	2,411,446
	2,281,179	1,814,666	168,194	4,264,039
Total	\$3,510,183	\$2,912,738	\$252,564	\$6,675,485

*Administration assessments include dispatch costs assessed directly from CU911 to each city: \$60,194 to Alpine & \$123,320 to Highland

9



10

Report Criteria:

- Print Fund Titles
- Page and Total by Fund
- Print Source Titles
- Total by Source
- Print Department Titles
- Total by Department
- All Segments Tested for Total Breaks

Account Number	Account Title	2016-17 Prior year 4 Actual	2017-18 Prior year 3 Actual	2018-19 Prior year 2 Actual	2019-20 Prior year Actual	2020-21 Current year Actual	2020-21 Current year Budget	2021-22 Future year Budget	2022-23 Budget Over FY20 Actual	2022-23 Budget Over FY21 Budget
GENERAL FUND										
ADMINISTRATION REVENUE										
10-33-01	ALPINE	67,710.00	74,160.00	73,435.80	77,649.48	59,359.50	79,146.00	84,370.00	109%	107%
10-33-02	HIGHLAND	138,213.96	149,004.96	143,013.96	148,665.48	116,736.03	155,648.00	168,194.00	113%	108%
10-33-03	CEDAR HILLS	21,756.96	27,170.04	27,031.20	.00	.00	.00	.00	.00	.00
10-33-15	INTEREST EARNINGS	255.91	494.01	776.21	477.15	64.94	450.00	450.00	94%	100%
10-33-18	MISCELLANEOUS INCOME	30.00	.00	200.00	242,161.56	3,381.25	50.00	.00	.00	.00
10-33-20	FICA Refunds	.00	.00	.00	.00	.00	.00	.00	.00	.00
10-33-21	IRS Interest on Refund	.00	.00	.00	.00	.00	.00	.00	.00	.00
10-33-30	BUDGETED SURPLUS	.00	.00	.00	.00	.00	.00	.00	.00	.00
Total ADMINISTRATION REVENUE:		227,966.83	250,829.01	244,457.17	468,953.67	179,541.72	235,294.00	253,014.00	54%	108%
POLICE REVENUE										
10-35-01	ALPINE	1,090,214.04	1,090,214.04	1,105,582.80	1,192,727.40	909,682.93	1,216,224.68	1,229,004.00	103%	101%
10-35-02	HIGHLAND	1,925,948.04	1,951,206.00	2,026,780.20	1,799,588.72	1,667,166.39	2,228,780.21	2,281,179.00	127%	102%
10-35-04	ALPINE SCHOOL DISTRICT	75,080.00	74,540.00	71,890.00	78,480.00	.00	72,000.00	72,000.00	92%	100%
10-35-09	COURT REVENUE	940.26	695.94	222.50	224.48	18.50	500.00	500.00	223%	100%
10-35-10	POLICE REPORT CHARGES	5,270.50	5,488.00	5,525.00	4,809.75	4,535.10	3,500.00	3,500.00	73%	100%
10-35-11	Finger Printing	2,920.00	2,505.00	2,780.00	1,700.00	654.50	2,000.00	2,000.00	118%	100%
10-35-12	Dog License Revenue	2,019.00	120.00-	35.00	20.00-	126.50	.00	.00	.00	.00
10-35-13	Security Services	1,740.00	1,920.00	960.00	780.00	3,885.25	.00	.00	.00	.00
10-35-17	Credit Card Cash Back	.00	.00	.00	827.57	704.79	.00	.00	.00	.00
10-35-18	MISCELLANEOUS INCOME	2,660.95	1,330.26	1,629.85	21,599.26	57,820.44	3,000.00	3,000.00	14%	100%
10-35-19	K-9 Donations	.00	.00	.00	.00	27.00	.00	.00	.00	.00
10-35-20	GRANTS	13,175.20	12,226.53	24,743.60	417,447.90	9,745.44	8,000.00	8,000.00	2%	100%
10-35-25	Proceeds From Lease	.00	112,302.00	.00	51,742.00	.00	.00	.00	.00	.00
10-35-30	BUDGETED SURPLUS	.00	.00	.00	.00	.00	.00	.00	.00	.00
10-35-40	Proceeds from Sale or Asset	8,812.01	1,035.10	12,190.50	18,335.00	21,857.50	10,000.00	10,000.00	55%	100%

Account Number	Account Title	2016-17	2017-18	2018-19	2019-20	2020-21	2020-21	2021-22	2022-23	2022-23
		Prior year 4 Actual	Prior year 3 Actual	Prior year 2 Actual	Prior year Actual	Current year Actual	Current year Budget	Future year Budget	Budget Over FY20 Actual	Budget Over FY21 Budget
10-43-88	Board Expenses	576.76	174.18	262.82	250.59	68.12	250.00	250.00	100%	100%
10-43-89	Employee Relations	.00	.00	.00	.00	.00	.00	.00	.00	.00
10-43-90	MISCELLANEOUS EXPENSE	15,724.99	6,150.45	10,484.16	9,346.21	3,849.05	4,000.00	4,000.00	43%	100%
Total ADMINISTRATION DEPARTMENT:		228,735.43	231,207.20	187,032.25	186,310.46	100,102.39	235,294.00	253,014.00	136%	108%
POLICE DEPARTMENT										
10-45-10	WAGES - PERMANENT EMPLOYEES	1,277,763.91	1,323,950.75	1,369,243.58	1,492,391.39	1,063,901.89	1,464,608.29	1,504,733.00	101%	103%
10-45-11	HOLIDAY PAY	7,940.60	8,248.30	9,188.64	14,066.14	11,016.10	52,260.00	53,825.00	383%	103%
10-45-12	OVERTIME	62,437.47	71,400.76	81,166.13	59,876.74	29,114.70	70,000.00	70,000.00	117%	100%
10-45-13	WAGES-CROSSING GUARDS	86,035.90	99,697.47	99,140.66	92,432.20	58,401.00	96,000.00	96,000.00	104%	100%
10-45-14	WAGES-PART-TIME	43,053.39	20,804.49	22,199.20	33,413.57	14,491.46	30,000.00	36,850.00	110%	123%
10-45-16	CALL PAY - POLICE	18,920.04	19,583.74	20,435.70	22,884.75	11,467.20	20,000.00	20,000.00	87%	100%
10-45-18	Specialty Pay	5,978.56	6,016.79	6,000.02	6,000.02	147.30	6,000.00	6,000.00	100%	100%
10-45-20	MEDICAL BENEFITS	304,932.82	354,571.85	377,921.88	377,024.59	270,273.65	434,247.00	427,806.00	113%	99%
10-45-21	RETIREMENT	439,862.80	434,439.00	446,911.70	473,473.16	317,704.70	488,695.59	504,192.00	106%	103%
10-45-22	FICA/MEDICARE	21,657.99	22,952.96	23,946.87	25,958.80	17,632.59	24,808.00	23,211.00	89%	94%
10-45-23	401K	.00	.00	.00	60,103.94	36,837.88	73,231.07	73,992.00	123%	101%
10-45-25	UNIFORM EXPENSE	34,154.21	38,650.76	41,378.13	37,343.38	38,131.77	43,090.00	43,090.00	115%	100%
10-45-31	DUES, SUBSCRIPTIONS, REF MATLS	1,380.88	1,520.10	2,609.24	1,413.15	2,439.45	1,750.00	1,750.00	124%	100%
10-45-33	PUBLIC EDUCATION	2,299.44	3,386.48	297.54	6,294.90	1,902.54	3,500.00	4,000.00	64%	114%
10-45-34	NOVA & School Lunch	1,342.84	507.18	2,084.38	1,981.98	187.89	2,200.00	2,200.00	111%	100%
10-45-38	TRAVEL EXPENSE	4,653.53	8,219.15	2,074.38	7,790.52	4,523.69	8,500.00	8,500.00	109%	100%
10-45-40	POSTAGE, PRINTING, MISC SUPPL	13,519.86	17,264.78	11,394.52	10,736.27	6,374.10	12,500.00	10,300.00	96%	82%
10-45-50	K-9 Expenses	2,511.71	4,630.57	2,488.30	4,138.73	2,561.31	3,000.00	3,000.00	72%	100%
10-45-52	Utilities Expense	21,241.20	24,175.19	29,326.11	12,762.63	12,098.42	35,800.00	39,100.00	306%	109%
10-45-57	Drug Screens	1,950.00	2,093.00	1,655.00	1,685.00	2,240.00	1,800.00	1,800.00	107%	100%
10-45-58	Professional Services/Contract	91,351.41	72,368.17	99,695.53	203,198.17	97,672.61	95,100.00	100,100.00	49%	105%
10-45-59	Building Maintenance	19,556.32	22,496.54	19,444.85	31,139.27	13,387.15	20,000.00	20,000.00	64%	100%
10-45-61	Chief's Admin	6,534.61	11,020.74	9,058.33	12,856.80	4,321.54	8,000.00	8,000.00	62%	100%
10-45-63	BILLING AND COLLECTION	.00	.00	.00	.00	.00	.00	.00	.00	.00
10-45-68	TRAINING	9,255.78	18,841.33	15,686.47	9,721.12	13,243.07	14,550.00	18,550.00	191%	127%
10-45-69	RENT	132,110.40	132,110.40	132,110.40	132,110.41	66,055.20	132,110.00	132,110.00	100%	100%
10-45-71	FUEL	39,346.52	45,655.47	52,142.40	44,595.30	27,592.80	52,000.00	52,000.00	117%	100%
10-45-72	VEHICLE REPAIRS	.00	.00	.00	.00	.00	.00	.00	.00	.00
10-45-73	VEHICLE SUPPLIES/MAINTENANCE	25,266.89	65,393.02	44,435.52	45,078.90	57,219.66	71,821.00	37,000.00	82%	52%
10-45-74	VEHICLE LEASE	157,989.95	99,554.56	57,519.11	118,937.18	161,520.50	144,203.00	131,054.00	110%	91%
10-45-76	VEHICLE REPLACEMENT	.00	131,120.30	.00	.00	.00	.00	.00	.00	.00
10-45-77	Equipment Replacement	118,739.01	80,224.08	28,954.57	58,422.53	18,824.87	55,895.00	62,975.00	108%	113%

Account Number	Account Title	2016-17	2017-18	2018-19	2019-20	2020-21	2020-21	2021-22	2022-23	2022-23
		Prior year 4 Actual	Prior year 3 Actual	Prior year 2 Actual	Prior year Actual	Current year Actual	Current year Budget	Future year Budget	Budget Over FY20 Actual	Budget Over FY21 Budget
10-45-78	CAPITAL	4,571.10	.00	9,222.51	62,972.80	1,264.97	9,295.00	9,295.00	15%	100%
10-45-79	INSURANCE	87,973.15	79,568.73	78,917.51	71,764.41	59,775.75	92,000.00	93,000.00	130%	101%
10-45-80	Bankcard Fees	1,410.26	1,466.69	1,552.19	1,155.13	945.42	1,200.00	1,200.00	104%	100%
10-45-89	Animal Control	6,495.56	5,280.91	3,523.11	3,475.10	2,363.42	4,000.00	4,000.00	115%	100%
10-45-90	POLICE SUPPLIES	7,057.26	11,648.67	4,847.36	22,050.66	8,421.12	9,550.00	9,550.00	43%	100%
10-45-91	One Time Refund to Cities	.00	.00	.00	.00	.00	.00	.00	.00	.00
Total POLICE DEPARTMENT:		3,059,295.37	3,238,862.93	3,106,571.84	3,559,249.64	2,433,761.12	3,581,713.95	3,609,183.00	101%	101%
FIRE / EMS DEPARTMENT										
10-47-10	WAGES - PERMANENT EMPLOYEES	1,016,136.02	953,491.96	1,036,495.29	1,168,485.19	880,856.77	1,113,785.45	1,131,749.00	97%	102%
10-47-11	Overtime Wages/Standby	71,521.76	101,800.46	69,451.91	108,285.32	72,403.77	108,549.00	110,565.00	102%	102%
10-47-12	PART TIME EMPLOYEES	398,350.11	435,440.55	501,091.59	427,743.24	385,141.91	420,480.00	420,480.00	98%	100%
10-47-13	Holiday Pay	18,001.72	18,604.80	1,950.09	.00	.00	.00	.00	.00	.00
10-47-17	Interns	263.60	1,682.88	.00	30.00-	.00	.00	.00	.00	.00
10-47-18	Special Payouts	110,271.00	12,000.00	.00	.00	4,611.64-	.00	.00	.00	.00
10-47-20	MEDICAL BENEFITS	292,082.54	226,634.98	282,966.51	300,249.62	217,315.84	332,860.00	367,720.00	122%	110%
10-47-21	RETIREMENT	312,234.24	226,201.62	238,944.90	256,756.35	175,092.86	300,512.60	301,390.00	117%	100%
10-47-22	FICA/MEDICARE	23,714.53	21,596.04	23,483.77	24,858.83	19,383.22	22,158.00	22,507.00	91%	102%
10-47-25	UNIFORM EXPENSE	30,222.86	40,242.68	30,496.97	23,732.88	8,533.18	24,000.00	21,159.00	89%	88%
10-47-29	State Medicaid Fund	13,532.46	13,162.81	19,303.63	14,344.37	6,373.15	17,200.00	15,773.00	110%	92%
10-47-30	Charge Offs Ambulance Services	.00	.00	.00	.00	.00	.00	.00	.00	.00
10-47-31	DUES, SUBSCRIPTIONS, REF MATLS	450.43	607.99	1,637.97	3,536.72	1,012.41	4,725.00	4,251.00	120%	90%
10-47-32	Equipment Repairs	.00	.00	1,567.17	1,057.95	453.79	6,000.00	5,771.00	545%	96%
10-47-33	PUBLIC EDUCATION	5,329.44	2,625.00	5,392.10	2,698.88	.00	4,250.00	2,308.00	86%	54%
10-47-34	Equipment Maintenance	.00	.00	9,984.86	8,692.14	7,413.56	11,651.00	13,430.00	155%	115%
10-47-35	Station Supplies-Consumable	.00	.00	2,546.94	3,979.13	2,445.43	5,400.00	4,828.00	121%	89%
10-47-36	EMERGENCY PREPARATION	2,342.66	.00	.00	.00	.00	.00	.00	.00	.00
10-47-37	Cell Phones & Devices	.00	.00	7,935.48	9,660.67	6,850.77	10,180.00	10,064.00	104%	99%
10-47-38	TRAVEL EXPENSE	9,861.64	2,100.55	.00	.00	.00	.00	.00	.00	.00
10-47-39	IT Services & Computers	.00	.00	14,843.83	9,617.73	7,378.03	13,020.00	13,607.00	141%	105%
10-47-40	POSTAGE, PRINTING, MISC SUPPL	981.43	2,787.43	2,963.71	3,564.58	2,473.47	6,136.00	5,632.00	158%	92%
10-47-41	Employee Recognition	.00	.00	.00	145.36	3,410.47	3,700.00	4,617.00	3176%	125%
10-47-42	Professional & Technical Serv	.00	.00	31,725.87	27,095.12	20,959.84	34,768.00	38,669.00	143%	111%
10-47-43	Medical Equipment	.00	.00	4,903.91	2,410.42	828.71	32,950.00	6,732.00	279%	20%
10-47-44	Protective Clothing	.00	.00	27,913.50	25,819.45	3,823.15	29,035.00	29,113.00	113%	100%
10-47-45	Food & Beverage	.00	.00	2,684.79	1,600.18	1,798.01	4,607.00	3,956.00	247%	86%
10-47-46	Grants	.00	.00	15,347.92	19,919.25	5,420.00	.00	.00	.00	.00
10-47-47	Trauma Kits for Schools	.00	.00	8,287.63	5,401.23	.00	.00	.00	.00	.00

Account Number	Account Title	2016-17	2017-18	2018-19	2019-20	2020-21	2020-21	2021-22	2022-23	2022-23
		Prior year 4 Actual	Prior year 3 Actual	Prior year 2 Actual	Prior year Actual	Current year Actual	Current year Budget	Future year Budget	Budget Over FY20 Actual	Budget Over FY21 Budget
10-47-48	PHYSICALS	2,500.00	4,320.00	370.00	.00	.00	.00	.00	.00	.00
10-47-49	MEDICAL SUPPLIES	31,613.20	46,815.28	35,282.56	32,589.59	25,595.91	37,200.00	34,384.00	106%	92%
10-47-50	Capital Projects	.00	.00	270,818.41	32,445.00	353,786.30	360,986.00	60,113.00	185%	17%
10-47-52	Utilities	51,539.26	51,715.98	28,669.91	26,734.92	21,349.10	27,413.00	26,365.00	99%	96%
10-47-58	Exp Aid Provided Oth. Agencies	.00	.00	85,489.98	39,516.43	34,975.45	.00	.00	.00	.00
10-47-59	Building Maintenance	14,801.67	16,192.86	17,579.73	8,607.76	10,112.72	22,030.00	17,889.00	208%	81%
10-47-60	RADIO SERVICE	14,048.54	18,679.30	2,261.05	1,295.00	900.00	.00	.00	.00	.00
10-47-63	BILLING AND COLLECTION	37,716.83	34,875.32	31,380.61	24,665.62	15,138.85	24,000.00	23,708.00	96%	99%
10-47-68	TRAINING	7,744.25	7,375.33	11,365.68	12,391.88	12,672.24	15,980.00	20,957.00	169%	131%
10-47-69	RENT	185,111.20	185,111.20	185,111.20	126,859.59	41,343.90	126,860.00	122,011.00	96%	96%
10-47-71	FUEL	14,490.36	22,597.18	30,060.39	22,906.43	14,968.97	28,500.00	27,411.00	120%	96%
10-47-73	VEHICLE SUPPLIES/MAINTENANCE	33,105.56	57,994.82	79,166.29	53,958.32	41,021.53	41,130.00	40,414.00	75%	98%
10-47-74	VEHICLE LEASE	253,053.00	253,062.33	252,415.22	255,274.60	209,311.98	210,299.00	216,205.00	85%	103%
10-47-75	EARLY PAY OFF OF LEASE	.00	.00	.00	.00	.00	.00	.00	.00	.00
10-47-76	CAPITAL EXPENSE	.00	.00	.00	.00	.00	.00	.00	.00	.00
10-47-78	EQUIPMENT	81,865.75	169,526.00	161,386.17	49,390.81	27,451.61	46,550.00	27,411.00	55%	59%
10-47-79	INSURANCE	105,141.98	88,427.04	94,257.06	83,576.83	69,380.75	90,400.00	91,840.00	110%	102%
10-47-90	MISCELLANEOUS EXPENSE	14,333.87	12,230.29	1,653.17	41,036.70	139,704.61	5,000.00	4,809.00	12%	96%
10-47-91	Equipment Lease	37,748.75	44,474.01	12,894.49	12,894.49	6,937.46	6,937.00	.00	.00	.00
Total FIRE / EMS DEPARTMENT:		3,190,110.66	3,072,376.69	3,642,082.26	3,273,768.58	2,849,408.08	3,549,252.05	3,247,838.00	99%	92%
GENERAL FUND Revenue Total:		6,419,153.03	6,508,009.31	7,122,247.32	7,588,886.76	5,602,323.46	6,974,210.94	7,110,035.00	94%	102%
GENERAL FUND Expenditure Total:		6,478,141.46	6,542,446.82	6,935,686.35	7,019,328.68	5,383,271.59	7,366,260.00	7,110,035.00	101%	97%
Net Total GENERAL FUND:		58,988.43-	34,437.51-	186,560.97	569,558.08	219,051.87	392,049.06-	.00	.00	.00

Account Number	Account Title	2016-17 Prior year 4 Actual	2017-18 Prior year 3 Actual	2018-19 Prior year 2 Actual	2019-20 Prior year Actual	2020-21 Current year Actual	2020-21 Current year Budget	2021-22 Future year Budget	2022-23 Budget Over FY20 Actual	2022-23 Budget Over FY21 Budget
Depreciation Expense										
Source: 30										
91-30-10	Disposition Fixed Assets	1,100.33-	11,731.81	21,846.32	.00	.00	.00	.00	.00	.00
Total Source: 30:		1,100.33-	11,731.81	21,846.32	.00	.00	.00	.00	.00	.00
Depreciation Expense										
91-40-10	Police Depr. Expense	154,981.84	135,449.96	137,247.64	.00	.00	.00	.00	.00	.00
91-40-20	Fire Depr. Expense	251,101.92	201,929.88	203,363.41	.00	.00	.00	.00	.00	.00
Total Depreciation Expense:		406,083.76	337,379.84	340,611.05	.00	.00	.00	.00	.00	.00
Depreciation Expense Revenue Total:		1,100.33-	11,731.81	21,846.32	.00	.00	.00	.00	.00	.00
Depreciation Expense Expenditure Total:		406,083.76	337,379.84	340,611.05	.00	.00	.00	.00	.00	.00
Net Total Depreciation Expense:		407,184.09-	325,648.03-	318,764.73-	.00	.00	.00	.00	.00	.00
Net Grand Totals:		466,172.52-	360,085.54-	132,203.76-	569,558.08	219,051.87	392,049.06-	.00	.00	.00

Report Criteria:

- Print Fund Titles
- Page and Total by Fund
- Print Source Titles
- Total by Source
- Print Department Titles
- Total by Department
- All Segments Tested for Total Breaks