



CITIZEN'S OVERSIGHT COMMITTEE (PUBLIC SAFETY)
SPECIAL MEETING NOTICE AND AGENDA
SANGER COUNCIL CHAMBER

February 28, 2017

6:00 P.M.

A. CALL TO ORDER

B. PLEDGE OF ALLEGIANCE

C. ROLL CALL

D. DEPARTMENT REPORTS

1. **SUBJECT:** Out of State Travel – Fire Engine Inspection.
RECOMMENDATION: That the Citizen's Oversight Committee affirm that travel costs for the inspection of the new fire engine is a required and appropriate use of Measure S funds.
2. **SUBJECT:** Consideration of a Compliance Audit.
RECOMMENDATION: That the Citizens Oversight Committee recommend to the City Council that a compliance audit be ordered on all Measure S expenditures beginning in 2009.

E. ADJOURNMENT



CITY OF SANGER

REPORT TO THE CITIZEN'S OVERSIGHT COMMITTEE

To: Chairperson and Committee Members
From: Greg Tarascou, Fire Chief
Subject: Out of State Travel
Attachments: None

CONFLICT OF INTEREST:

None known.

RECOMMENDATION:

That the Citizen's Oversight Committee affirm that travel costs for the inspection of the new fire engine is a required and appropriate use of Measure S funds.

EXECUTIVE SUMMARY:

As part of the construction for the new fire engine an inspection by Fire Department mechanics is necessary to identify potential problems and ensure that the specifications are adhered to prior to the vehicle being painted and shipped for delivery. Over the course of two days Captain Santos and Engineer Williams will perform visual inspections, diagnostic testing and drive train and pump testing to ensure that the vehicle is ready to be received by the Department.

BACKGROUND:

The pre-paint inspection is a normal and customary process in the purchase of a new fire engine with the Fire Department. The builder has identified the weeks of March 14 to March 28, 2017 as the window for the inspection, however the exact two days will not be identified before this report is due for posting. The exact dates will be available at the Council meeting on March 2, 2017.

Prepared by: Greg Tarascou

Approved by: _____

REVIEW: City Manager: _____

Finance: _____

City Attorney: _____

TYPE OF ITEM:

COUNCIL ACTION: APPROVED DENIED NO ACTION

- Consent
- Info Item
- Action Item
- Department Report
- Redevelopment Agency

- Public Hearing
- Matter Initiated by a Council Member
- Other
- Continued to: _____

REASON FOR RECOMMENDATION:

This inspection has proven to be useful in the identification of potential issues prior to the new vehicle leaving the factory. This in turn would limit the time it would need to spend out of service after delivery.

FISCAL IMPACT:

The purchase of a new fire engine has been identified in the Ten-Year Expenditure Plan and an allocation in the amount of \$2,500 for the travel costs relating to pre-paint inspection was included as part of the planned expenditure for FY 2016-17.



CITY OF SANGER

REPORT TO THE CITIZEN'S OVERSIGHT COMMITTEE

To: Chairperson and Committee Members
From: Jeanne Adams, Chair
Subject: Consideration of a Compliance Audit Resolution
Attachments: COC Recommendation and Resolution
 Special Session 201702 Table

CONFLICT OF INTEREST:

None known.

RECOMMENDATION:

That the Citizens Oversight Committee recommend to the City Council that a compliance audit be ordered on all Measure S expenditures beginning in 2009.

EXECUTIVE SUMMARY:

Regular external audits of the City of Sanger, according to its auditors "are not to provide an opinion on the internal control over financial reporting or compliance." A compliance audit is a different kind of examination. For the City of Sanger, a Compliance Audit would be a comprehensive review of the City's adherence to the statutory, regulatory, restricted funds or grant requirements. As a restricted fund, Measure S would qualify. A Compliance Audit determines if rules have been violated, recommends remedies and suggests ways to prevent future deviations. In order to assure that Measure S taxes are being spent appropriately and that proper controls are in place and effective, Measure S needs a Compliance Audit.

Prepared by: _____ Approved by: _____

REVIEW: City Manager: _____ Finance: _____ City Attorney: _____

TYPE OF ITEM:	COUNCIL ACTION:	APPROVED	DENIED	NO ACTION
<input type="checkbox"/> Consent			<input type="checkbox"/>	Public Hearing
<input type="checkbox"/> Info Item			<input type="checkbox"/>	Matter Initiated by a Council Member
<input checked="" type="checkbox"/> Action Item			<input type="checkbox"/>	Other
<input checked="" type="checkbox"/> Department Report			<input type="checkbox"/>	Continued to: _____
<input type="checkbox"/> Redevelopment Agency				

REASON FOR RECOMMENDATION:

Measure S is a restricted fund set aside to be used for Public Safety. First adopted in 2008, the Measure has been in effect for nine years. During that time, the City of Sanger has had multiple city administrators, city finance directors, city attorneys and Citizen Oversight Committee members. There have been variations in administrative policy, bookkeeping methodology, legal opinions and committee interpretations. Recently data has surfaced that suggests inappropriate expenditures may have been made from Measure S special revenues. [See Table Included]* Now is the time, before the ordinance renews in 2018, to make any and all needed course corrections. A Compliance Audit would provide a comprehensive review and help ensure that Measure S funds are being used correctly in the future.

FISCAL IMPACT:

The cost of a compliance audit is estimated at \$35,000.

Citizen's Oversight Committee Recommendation and Resolution

WHEREAS, "The Citizens Oversight Committee shall review expenditures of special revenue collected pursuant to this Chapter only to determine whether such funds are expended for the purposes specified in the then-current Public Safety Measure Police and Fire Expenditure Plan, and issuing reports" (Council Resolution 1094, Section 66-218.A); and

WHEREAS, The City of Sanger may be spending less out of the General Fund for the Police and Fire Departments than it was before Measure S was instituted; and

WHEREAS, there is concern that the General Fund expenditures have been reduced since at least 2009-2010 Fiscal Year; and

WHEREAS, the audited financial statements, according to the outside auditors, "are not to provide an opinion on internal control over financial reporting or compliance"; and

WHEREAS, The Citizens Oversight Committee has a right to see the annual performance audit which has not been ordered by the City of Sanger;

NOW, THEREFORE IT IS HERBY RESOLVED that the Citizens Oversight Committee recommends to the City Council that a compliance audit be immediately ordered on all Measure S expenditures beginning in 2009.

I hereby certify that the foregoing is a full, true and correct copy of a Resolution adopted by the Citizen's Oversight Committee at a special meeting held on the 28th day of February 2017 by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

Tony Gonzales, Secretary

City of Sanger
 Authorized Fire Department Positions FY2008-2016

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2008-2016 Difference
From Operating Budget											
Fire Chief	1	1	1	1	1	0	1	1	1	1	0.0
Interim Fire Chief	0	0	0	0	0	1	0	0	0	0	0.0
Deputy Chief	0	1	1	0	0	0	0	0	0	0	0.0
Division Chief	1	0	0	0	0	0	0	0	0	0	(1.0)
Battalion Chief	0	0	0	1	1	0	0	0	0	0	0.0
Administrative Secretary	1	1	1	1	1	1	1	1	1	1	0.0
Fire Code Enforcement	0	0	0	0	0	0	0	0	0	0.5	0.5
Fire Captain	3	3	3	3	3	3	3	3	3	3	0.0
Fire Lieutenant	3	3	3	3	3	3	2	3	3	3	0.0
Fire Engineer	3	3	3	3	1	1	2	1	1	1	(2.0) Net 1 reduction
Fire Fighter II	3	3	3	3	3	4	4	4	4	4	1.0
Firefighter/Paramedic	9	9	9	9	8	8	8	8	8	9	0.0
Subtotal from Operating Budget	24	24	24	24	21	21	21	21	21	22.5	(1.5)
From Measure S											
Firefighter/Paramedic	0	0	4	4	4	4	4	4	4	4	4.0
Subtotal from Measure S	0	0	4	4	4	4	4	4	4	4	4.0
15.09% Measure S FTEs											
Total Authorized Fire FTEs	24	24	28	28	25	25	25	25	25	26.5	1.0

Fire Department
Expenses

Expense	FY 2008 Actual	FY 2010 Actual	Amended 2016-2017 Budget	\$ Change Since 2008	% Change Since 2008	Amended 2016-2017 Budget	Total FY 2,017	Measure S %
Operating Budget Summary								
Expense Categories Existing in 2008								
Salaries and Benefits	1,844,052.00	1,596,561.00	2,050,117.00	206,065.00	11.17%	321,027.00	2,371,144.00	13.54%
Operations and Maintenance	170,723.00	156,122.00	135,893.00	(34,830.00)	-20.40%	0.00	135,893.00	0.00%
Capital Outlay	59,960.00	373.00	45,500.00	(14,460.00)	-24.12%	0.00	45,500.00	0.00%
Other Charges	44,500.00	132,823.00	33,750.00	(10,750.00)	-24.16%	0.00	33,750.00	0.00%
	2,119,235.00	1,885,879.00	2,265,260.00	146,025.00	6.89%	25,000.00	2,290,260.00	1.09%
Expense Added Since 2008								
Salaries and Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00	#DIV/0!
Operations and Maintenance	0.00	0.00	35,469.00	35,469.00	100.00%	0.00	35,469.00	0.00%
	0.00	0.00	35,469.00	35,469.00	100.00%	0.00	35,469.00	0.00%
Total	0.00	0.00	2,300,729.00	2,300,729.00	100.00%	0.00	2,300,729.00	0.00%
5000-Wages 15.09% Measure S FTE: Measure S FTEs								
5110 Direct Labor-Regular	1,004,302.00	948,490.00	935,623.00	(68,679.00)	-6.84%	303,785.00	1,239,408.00	24.51%
5120 Direct Labor-Temporary	36,603.00	13,624.00	16,869.00	(19,734.00)	-53.91%	750.00	17,619.00	4.26%
5130 Overtime	112,544.00	74,254.00	160,000.00	47,456.00	42.17%	70,000.00	230,000.00	30.43%
5140 FLSA & Acting Pay	8,054.00	8,758.00	8,000.00	(54.00)	-0.67%	1,000.00	9,000.00	11.11%
5210 PERS Expense	342,094.00	250,399.00	484,551.00	142,457.00	41.64%	25,277.00	509,828.00	4.96%
5220 Social Security/FICA	90,408.00	79,110.00	78,731.00	(11,677.00)	-12.92%	18,592.00	97,323.00	19.10%
5310 Health Insurance	174,681.00	158,350.00	215,756.00	41,075.00	23.51%	42,153.00	257,909.00	16.34%
5520 Workers Compensation	63,521.00	56,162.00	142,171.00	78,650.00	123.82%	7,490.00	149,661.00	5.00%
5340 Employee Assistance Program	534.00	529.00	199.00	(335.00)	-62.73%	56.00	255.00	21.96%
5350 Fitness Program	643.00	443.00	2,067.00	1,424.00	221.46%	624.00	2,691.00	23.19%
5410 Auto Allowance	4,519.00	244.00	0.00	(4,519.00)	-100.00%	0.00	0.00	0.00%
5420 Uniform Allowance	6,150.00	6,198.00	6,150.00	0.00	0.00%	1,800.00	7,950.00	22.64%
TOTAL	1,844,052.00	1,596,561.00	2,050,117.00	206,065.00	11.17%	321,027.00	2,371,144.00	13.54%
6000-Operations and Maintenance								
6110 Office Supplies	1,584.00	1,951.00	3,000.00	1,416.00	89.39%	0.00	3,000.00	0.00%
6115 Publications/Subscriptions	3,597.00	1,337.00	2,500.00	(1,097.00)	-30.50%	0.00	2,500.00	0.00%
6124 Supplies-Other	25,276.00	29,437.00	22,100.00	(3,176.00)	-12.57%	25,000.00	47,100.00	53.08%
6130 Uniform Expense	10,719.00	9,261.00	14,000.00	3,281.00	30.61%	2,200.00	16,200.00	13.58%
6141 Minor Equipment-Small	151.00	297.00	1,000.00	849.00	562.25%	0.00	1,000.00	0.00%
6240 Services-Legal Counsel	15,929.00	5,250.00	2,000.00	(13,929.00)	-87.44%	0.00	2,000.00	0.00%
6290 Services-Professional Services	43,915.00	65,563.00	42,293.00	(1,622.00)	-3.69%	0.00	42,293.00	0.00%
6332 Fuel-Unleaded	28,217.00	12,376.00	8,000.00	(20,217.00)	-71.65%	0.00	8,000.00	0.00%
6420 Printing & Binding	39.00	442.00	1,000.00	961.00	2464.10%	0.00	1,000.00	0.00%
6445 Grant Expenditure	0.00	396.00	0.00	0.00	0.00%	0.00	0.00	0.00%
6453 Rental-Other	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
6521 Telecommunications	9,195.00	11,860.00	20,000.00	10,805.00	117.51%	0.00	20,000.00	0.00%
6620 R&M-Equipment	15,977.00	8,953.00	10,000.00	(5,977.00)	-37.41%	0.00	10,000.00	0.00%
6640 RF&M-Other	1,743.00	784.00	7,000.00	5,257.00	301.61%	0.00	7,000.00	0.00%
6730 Training-Workshops-Meetings	13,097.00	6,942.00	2,000.00	(11,097.00)	-84.73%	30,000.00	32,000.00	93.75%
6830 Membership-Other	1,285.00	1,273.00	1,000.00	(285.00)	-22.18%	0.00	1,000.00	0.00%
TOTAL	170,723.00	156,122.00	135,893.00	(34,830.00)	-20.40%	57,200.00	193,093.00	29.62%
7000-Capital Outlay								
7210 Building	0.00	0.00	20,000.00	20,000.00	#DIV/0!	20,000.00	40,000.00	50.00%
7220 Improvements Other Than Building	5,457.00	0.00	0.00	(5,457.00)	-100.00%	0.00	0.00	0.00%
7230 Machinery & Equipment	54,503.00	373.00	25,500.00	(29,003.00)	-53.21%	0.00	25,500.00	0.00%
	59,960.00	373.00	45,500.00	(14,460.00)	-24.12%	20,000.00	65,500.00	30.53%
8000-Other Charges								
8220 Lease Principal		98,805.00						
8221 Lease Interest								
8241 Loan Interest Expense	17,453.00	14,015.00	0.00	(17,453.00)	-100.00%	0.00	0.00	0.00%
8310 Photocopy Charges	184.00	0.00	2,250.00	2,066.00	1122.83%	2,250.00	4,500.00	50.00%
8320 Information Systems	1,050.00	2,860.00	4,500.00	3,450.00	328.57%	4,500.00	9,000.00	50.00%
8321 Computer Software	0.00	0.00	1,000.00	1,000.00	#DIV/0!	1,000.00	2,000.00	50.00%

8322 Computer Hardware	6,719.00	2,555.00	1,000.00	(5,719.00)	-85.12%	1,000.00	2,000.00	50.00%
8350 Vehicle Maintenance Charge	19,094.00	14,588.00	25,000.00	5,906.00	30.93%	25,000.00	50,000.00	50.00%
	44,500.00	132,823.00	33,750.00	(10,750.00)	-24.16%	33,750.00	67,500.00	50.00%

ExpenseAdded Since 2008

5000-Wages

5411 Cell Phone Allowance	0.00	0.00	0.00	0.00	#DIV/0!	0.00	0.00	0.00%
Total	0.00	0.00	0.00	0.00	#DIV/0!	0.00	0.00	0.00%

6000-Operations and Maintenance

6431 General Liability Premiums	0.00	0.00	19,061.00	19,061.00	100.00%	0.00	19,061.00	0.00%
6432 Property Insurance	0.00	0.00	3,109.00	3,109.00	100.00%	0.00	3,109.00	0.00%
6437 Health Administration	0.00	0.00	3,348.00	3,348.00	100.00%	0.00	3,348.00	0.00%
6438 Unemployment Insurance	0.00	0.00	1,208.00	1,208.00	100.00%	0.00	1,208.00	0.00%
6446 Risk Management Administration	0.00	0.00	2,218.00	2,218.00	100.00%	0.00	2,218.00	0.00%
3449 ERMA Personnel Insurance	0.00	0.00	4,384.00	4,384.00	100.00%	0.00	4,384.00	0.00%
6451 Rental-Vehicles and Equipment	0.00	0.00	0.00	0.00	100.00%	0.00	0.00	0.00%
6454 Grant Expenditures	0.00	0.00	0.00	0.00	100.00%	0.00	0.00	0.00%
6455 Low/High Vehicle Insurance	0.00	0.00	2,141.00	2,141.00	100.00%	0.00	2,141.00	0.00%
Total	0.00	0.00	35,469.00	35,469.00	100.00%	0.00	35,469.00	0.00%

Police Department
Expenses

Expense	FY 2008 Actual	FY 2010 Actual	Amended 2016-2017 Budget	\$ Change Since 2008	% Change Since 2008	Amended Measure S Budget	Amended Total Police Budget	% Measure S
Operating Budget Summary								
Expense Categories Existing in 2008								
Salaries and Benefits	3,859,982	3,487,747	3,785,211	(74,771)	-1.98%	787,795	4,573,006	17.23%
Operations and Maintenance	331,503	337,129	287,100	(44,403)	-15.47%	233,500	520,600	44.85%
Capital Outlay	-129	0	111,100	111,229	100.12%	829,673	940,773	88.19%
Other Charges	142,702	133,149	100,500	(42,202)	-41.99%	0	100,500	0.00%
Total	4,334,058	3,958,025	4,283,911	(50,147)	-1.17%	1,850,968	6,134,879	30.17%
Expense Added Since 2008								
Salaries and Benefits	0	0	10,440	10,440	100.00%	720	11,160	6.45%
Operations and Maintenance	0	0	471,652	471,652	100.00%	15,040	486,692	3.09%
Total	0	0	482,092	482,092	100.00%	15,760	497,852	3.17%
Combined Expenses								
Salaries and Benefits	3,859,982	3,487,747	3,795,651	(64,331)	-1.69%	788,515	4,584,166	17.20%
Operations and Maintenance	331,503	337,129	758,752	427,249	56.31%	248,540	1,007,292	24.67%
Capital Outlay	-129	0	593,192	593,321	100.02%	829,673	1,422,865	58.31%
Other Charges	142,702	133,149	100,500	(42,202)	-41.99%	0	100,500	0.00%
Total	4,334,058	3,958,025	5,248,095	914,037	17.42%	1,866,728	7,114,823	26.24%
Total	8,668,116	7,916,050	10,496,190	1,828,074	17.42%	3,733,455	14,229,645	26.24%
20085 Base Comparison								
5000-Wages	14.63%	Measure S FTEs	Measure S FTEs					
5110 Direct Labor-Regular	2,295,306	2,129,074	2,195,513	(99,793)	-4.55%	458,981	2,654,494	17.29%
5120 Direct Labor-Temporary	14,557	25,955	20,000	5,443	27.22%	750	20,750	3.61%
5130 Overtime	116,413	123,058	228,000	111,587	48.94%	75,000	303,000	24.75%
5210 PERS Expense	594,082	475,901	512,915	(81,167)	-15.82%	61,848	574,763	10.76%
5220 Social Security/FICA	191,460	176,479	172,022	(19,438)	-11.30%	26,257	198,279	13.24%
5310 Health Insurance	490,863	398,082	475,109	(15,754)	-3.32%	103,289	578,398	17.86%
5520 Workers Compensation	111,705	114,806	141,002	29,297	20.78%	55,530	196,532	28.25%
5340 Employee Assistance Program	1,500	1,447	1,190	(310)	-26.05%	204	1,394	14.63%
5350 Fitness Program	1,429	1,211	5,460	4,031	73.83%	936	6,396	14.63%
5420 Uniform Allowance	42,668	41,733	34,000	(8,668)	-25.49%	5,000	39,000	12.82%
TOTAL	3,859,982	3,487,747	3,785,211	(74,771)	-1.98%	787,795	4,573,006	17.23%
6000-Operations and Maintenance								
6110 Office Supplies	7,579	9,422	8,000	421	5.26%	0	8,000	0.00%
6111 Postage	101	77	200	99	49.50%	0	200	0.00%
6115 Publications/Subscriptions	3,987	1,228	1,000	(2,987)	-298.70%	0	1,000	0.00%
6121 Supplies-D.A.R.E./Youth Services	438	1,028	300	(138)	-46.00%	0	300	0.00%
6122 Supplies-Shop and Field	1,583	3,710	2,000	417	20.85%	0	2,000	0.00%
6123 Supplies-Safety	31,760	7,942	6,500	(25,260)	-388.62%	38,000	44,500	85.39%
6124 Supplies-Other	217	11	2,000	1,783	89.15%	18,000	20,000	90.00%
6125 Supplies-Jail	2,608	1,844	600	(2,008)	-334.67%	0	600	0.00%
6126 Supplies-Reserve Program	1,216	179	500	(716)	-143.20%	20,000	20,500	97.56%
6127 Supplies-Volunteer Program	857	113	500	(357)	-71.40%	5,000	5,500	90.91%
6128 Supplies-Crime Preventions		3,227	4,000	4,000	100.00%	0	4,000	0.00%
6129 Crime Scene Management	0	0	9,000	9,000	100.00%	0	9,000	0.00%
6141 Minor Equipment-Small	1,273	321	0	(1,273)	#DIV/0!	0	0	#DIV/0!
6142 Minor Equipment-Office	670	1,502	500	(170)	-34.00%	0	500	0.00%
6145 Graffiti/Informant Rewards	0	1,250	1,500	1,500	100.00%	0	1,500	0.00%
6146 Minor Equipment-Other	1,162	2,285	1,000	(162)	-16.20%	0	1,000	0.00%
6147 Patrol Car Unit Equipment	2,340	707	0	(2,340)	#DIV/0!	1,500	1,500	100.00%
6213 Animal Adoption Fees	0	0	200	200	100.00%	0	200	0.00%
6215 Animal Control Services	8,570	11,161	8,000	(570)	-7.13%	0	8,000	0.00%
6240 Services-Legal Counsel	29,495	23,955	3,000	(26,495)	-883.17%	4,000	7,000	57.14%
6245 Gang Intervention/Prevention	0	0	0	0	#DIV/0!	125,000	125,000	100.00%
6290 Services-Professional Services	36,259	50,747	50,000	13,741	27.48%	0	50,000	0.00%
6292 Drug/Alcohol Testing	8,112	7,706	4,000	(4,112)	-102.80%	0	4,000	0.00%

6310 Tires Expense	14,104	8,456	8,000	(6,104)	-76.30%	0	8,000	0.00%
6332 Fuel-Unleaded	101,472	96,258	95,000	(6,472)	-6.81%	0	95,000	0.00%
6420 Printing & Binding	2,158	775	3,000	842	28.07%	0	3,000	0.00%
6510 Utility-Electricity/Gas	844	16,297	20,000	19,156	95.78%	0	20,000	0.00%
6521 Telecommunications	51,593	43,653	38,000	(13,593)	-35.77%	0	38,000	0.00%
6610 R&M-Buildings and Improvements	577	2,849	5,000	4,423	88.46%	0	5,000	0.00%
6620 R&M-Equipment	7,547	9,684	3,000	(4,547)	-151.57%	0	3,000	0.00%
6730 Training-Workshops-Meetings	4,423	8,254	4,000	(423)	-10.58%	7,000	11,000	63.64%
6750 P.O.S.T. Training	2,205	12,482	3,000	795	26.50%	15,000	18,000	83.33%
6830 Membership-Other	1,640	1,052	2,000	360	18.00%	0	2,000	0.00%
6920 Fees and Filings	6,713	8,954	3,300	(3,413)	-103.42%	0	3,300	0.00%
TOTAL	331,503	337,129	287,100	(44,403)	-15.47%	233,500	520,600	44.85%
7000-Capital Outlay								
Police Vehicles	0	0	100,000	100,000	100.00%	616,441	716,441	1
7230 Machinery & Equipment	-129	0	11,100	11,229	101.16%	213,232	224,332	95.05%
	-129	0	111,100	111,229	100.12%	829,673	126,100	11.90%
8000-Other Charges								
8310 Photocopy Charges	7,873	7,853	10,500	2,627	25.02%	0	10,500	0.00%
8321 Computer Software		490	0	0	0.00%	0	0	#DIV/0!
8322 Computer Hardware	4,380	8,484	5,000	620	12.40%	0	5,000	0.00%
8350 Vehicle Maintenance Charge	130,449	116,322	85,000	(45,449)	-53.47%	0	85,000	0.00%
	142,702	133,149	100,500	(42,202)	-41.99%	0	100,500	0.00%
Expense Added Since 2008								
5000-Wages								
5411 Cell Phone Allowance	0	0	10,440	10,440	100.00%	720	11,160	6.45%
Total	0	0	10,440	10,440	100.00%	720	11,160	6.45%
6000-Operations and Maintenance								
6291 Contract Dispatch Services			380,000	380,000	100.00%	0	380,000	0.00%
6431 General Liability Premiums	0	0	46,858	46,858	100.00%	8,112	54,970	14.76%
6432 Property Insurance	0	0	7,642	7,642	100.00%	1,323	8,965	14.76%
6437 Health Administration	0	0	8,230	8,230	100.00%	1,425	9,655	14.76%
6438 Unemployment Insurance	0	0	2,984	2,984	100.00%	547	3,531	15.49%
6446 Risk Management Administration	0	0	5,451	5,451	100.00%	944	6,395	14.76%
3449 ERMA Personnel Insurance	0	0	10,776	10,776	100.00%	1,866	12,642	14.76%
6455 Low/High Vehicle Insurance	0	0	9,711	9,711	100.00%	823	10,534	7.81%
Total	0	0	471,652	471,652	100.00%	15,040	486,692	3.09%