

**CITY OF ATWATER  
CITIZENS' OVERSIGHT COMMITTEE  
FOR  
PUBLIC SAFETY TRANSACTION  
AND USE TAX  
AGENDA**

Council Chambers  
750 Bellevue Road  
Atwater, California

**February 20, 2020**



CALL TO ORDER:

**5:30 PM**

ROLL CALL:

**Pirtle \_\_\_\_ , Taylor \_\_\_\_ , Mauer \_\_\_\_ , Faul \_\_\_\_ , Vacant \_\_\_\_ ,  
Vacant \_\_\_\_ , Vacant \_\_\_\_**

PLEDGE OF ALLEGIANCE TO THE FLAG:

INVOCATION:

**Invocation by Steve Mead**

SUBSEQUENT NEED ITEMS: (The City Clerk shall announce any requests for items requiring immediate action subsequent to the posting of the agenda. Subsequent need items require a two-thirds vote of the members of the Committee present at the meeting.)

APPROVAL OF AGENDA AS POSTED OR AS AMENDED: (This is the time for the Committee to remove items from the agenda or to change the order of the agenda.)

**Staff's Recommendation:** Motion to approve agenda as posted or as amended.

REPORTS AND PRESENTATIONS FROM STAFF:

- 1. Verbal Financial report** (Finance Director Hunter-Jacobs)
- 2. Verbal Police Department update** (Police Chief Salvador)
- 3. Verbal Fire Department update** (CAL FIRE Battalion Chief Slate)

COMMENTS FROM THE PUBLIC:

**NOTICE TO THE PUBLIC**

At this time any person may comment on any item which is not on the agenda. You may state your name and address for the record; however, it is not required. Action will not be taken on an item that is not on the agenda. If it requires action, it will be referred to staff and/or placed on a future agenda. Please limit comments to a maximum of three (3) minutes.

COMMITTEE MATTERS:

**Committee member comments**

ADJOURNMENT:

CERTIFICATION:

I, Janell Martin, Deputy City Clerk of the City of Atwater, do hereby certify that a copy of the foregoing agenda was posted at City Hall a minimum of 72 hours prior to the meeting.

  
\_\_\_\_\_  
JANELL MARTIN  
DEPUTY CITY CLERK

SB 343 NOTICE

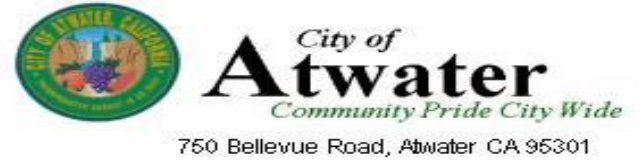
*In accordance with California Government Code Section 54957.5, any writing or document that is a public record, relates to an open session agenda item and is distributed less than 72 hours prior to a regular meeting will be made available for public inspection in the office of the City Clerk at City Hall during normal business hours at 750 Bellevue Road.*

*If, however, the document or writing is not distributed until the regular meeting to which it relates, then the document or writing will be made available to the public at the location of the meeting, as listed on this agenda at 750 Bellevue Road.*



*In compliance with the federal Americans with Disabilities Act of 1990, upon request, the agenda can be provided in an alternative format to accommodate special needs. If you require special accommodations to participate in a City Council, Commission or Committee meeting due to a disability, please contact the City Clerk's Office a minimum of three (3) business days in advance of the meeting at (209) 357-6317. You may also send the request by email to [larmsstrong@atwater.org](mailto:larmsstrong@atwater.org).*

# BUDGET STATUS REPORT - FY 18/19



User: kjacobshunter  
 Printed: 2/13/2020 - 3:10 PM  
 Period: 1 to 13, 2019

Account Number	Description	Budget Amount	YTD Amount	(Over) / Under
<b>Fund 0004</b>	<b>Public Safety Transactions &amp; Use Tax</b>			
<b><u>REVENUE</u></b>				
R01	Taxes			
0004-0000-1031	Sales & Use Tax	1,933,456.00	1,993,056.95	(59,600.95)
R03	Intergovernmental			
0004-0000-3012	SJVAPCD Grant	0.00	20,000.00	(20,000.00)
R06	Miscellaneous Revenue			
0004-0000-6001	Interest Earned	2,000.00	16,329.64	(14,329.64)
0004-0000-6091	Other Revenue	0.00	0.00	0.00
	<b>Revenue Sub Totals:</b>	<b>1,935,456.00</b>	<b>2,029,386.59</b>	<b>(93,930.59)</b>

## **EXPENDITURES**

<b>Dept 0004-2021</b>	<b>Police Field Services</b>			
E10	Salaries			
0004-2021-1001	Salaries & Wages, Regular	430,477.00	418,730.51	11,746.49
0004-2021-1002	Salaries & Wages, Parttime	82,537.00	50,210.91	32,326.09
0004-2021-1003	Leave Accrual Buy-Out	0.00	8,983.03	(8,983.03)
0004-2021-1004	Overtime	65,000.00	51,801.06	13,198.94
0004-2021-1005	Holiday Pay	30,886.00	30,042.78	843.22
0004-2021-1006	Stand By Pay	0.00	0.00	0.00
0004-2021-1007	Special Duty	2,000.00	1,791.98	208.02
0004-2021-1008	In-Lieu Of Insurance Benefit	19,328.00	20,891.21	(1,563.21)
0004-2021-1012	Fica/Medicare	49,742.00	38,392.15	11,349.85
0004-2021-1013	Retirement	454,772.00	396,650.68	58,121.32
0004-2021-1014	Health Insurance	93,765.00	55,435.70	38,329.30
0004-2021-1015	Worker's Compensation	47,923.00	47,629.80	293.20
0004-2021-1024	Additional Duty	0.00	0.00	0.00
	<b>E10 Sub Totals:</b>	<b>1,276,430.00</b>	<b>1,120,559.81</b>	<b>155,870.19</b>

# BUDGET STATUS REPORT - FY 18/19



City of  
**Atwater**  
Community Pride City Wide

750 Bellevue Road, Atwater CA 95301

User: kjacobshunter  
Printed: 2/13/2020 - 3:10 PM  
Period: 1 to 13, 2019

Account Number		Description	Budget Amount	YTD Amount	(Over) / Under
<b>Fund</b>	<b>0004</b>	<b>Public Safety Transactions &amp; Use Tax</b>			
E30		Services			
0004-2021-3031		Communications	8,108.00	6,162.45	1,945.55
0004-2021-3034		Rents & Leases	0.00	0.00	0.00
		E30 Sub Totals:	8,108.00	6,162.45	1,945.55
E50		Expenses			
0004-2021-6021		Machinery & Equipment	58,000.00	57,187.67	812.33
		E50 Sub Totals:	58,000.00	57,187.67	812.33
		<b>Dept 2021 Sub Totals:</b>	<b>1,342,538.00</b>	<b>1,183,909.93</b>	<b>158,628.07</b>
<b>Dept</b>	<b>0004-2030</b>	<b>Fire</b>			
E20		Supplies			
0004-2030-2021		Special Departmental Expense	120,313.00	0.00	120,313.00
		E20 Sub Totals:	120,313.00	0.00	120,313.00
E30		Services			
0004-2030-3030		Professional Services	306,279.00	306,278.30	0.70
0004-2030-3034		Rents & Leases	87,916.00	87,916.14	(0.14)
0004-2030-3063		Reserve Fire Fighter Program	18,000.00	237.93	17,762.07
		E30 Sub Totals:	412,195.00	394,432.37	17,762.63
		<b>Dept 2030 Sub Totals:</b>	<b>532,508.00</b>	<b>394,432.37</b>	<b>138,075.63</b>
Dept	0004-1050	Non-departmental			
E30		Services			
0004-1050-3030		Professional Services	0.00	39.00	(39.00)
0004-1050-3099		Miscellaneous	0.00	0.00	0.00

# BUDGET STATUS REPORT - FY 18/19



*City of*  
**Atwater**  
*Community Pride City Wide*

750 Bellevue Road, Atwater CA 95301

User: kjacobshunter  
 Printed: 2/13/2020 - 3:10 PM  
 Period: 1 to 13, 2019

<b>Account Number</b>	<b>Description</b>	<b>Budget Amount</b>	<b>YTD Amount</b>	<b>(Over) / Under</b>
<b>Fund 0004</b>	<b>Public Safety Transactions &amp; Use Tax</b>			
	E30 Sub Totals:	0.00	39.00	(39.00)
E40	Expenses			
0004-1050-4089	OPEB Charges	35,367.00	35,367.00	0.00
	<b>Fund Revenue Sub Totals:</b>	<b>1,935,456.00</b>	<b>2,029,386.59</b>	<b>(93,930.59)</b>
	<b>Fund Expense Sub Totals:</b>	<b>1,910,413.00</b>	<b>1,613,748.30</b>	<b>296,664.70</b>

# Budget Status Report - FY 19/20

7/1/19 to 12/31/19 (6-months)

User: kjacobshunter  
 Printed: 2/13/2020 - 3:59 PM  
 Period: 1 to 6, 2020



City of  
**Atwater**  
 Community Pride City Wide  
 750 Bellevue Road, Atwater CA 95301

Account Number	Description	Budget Amount	YTD Amount	YTD Var	% Available	Notes
<b>Fund 0004</b>	<b>Public Safety Trans &amp; Use Tax</b>					
<b>REVENUE</b>						
R01	Taxes					
0004-0000-1031	Sales & Use Tax	2,002,700.00	647,609.18	1,355,090.82	67.66	Rec'vd 4 months Rev
R03	Intergovernmental					
0004-0000-3012	SJVAPCD Grant	0.00	0.00	0.00	0.00	
R06	Miscellaneous Revenue					
0004-0000-6001	Interest Earned	7,000.00	-3,691.92	10,691.92	152.74	Interest not posted
0004-0000-6091	Other Revenue	0.00	275.00	-275.00	0.00	
	<b>Revenue Sub Totals:</b>	<b>2,009,700.00</b>	<b>644,192.26</b>	<b>1,365,507.74</b>	<b>67.95</b>	

## EXPENDITURES

<b>Dept 0004-2021</b>	<b>Police Field Services</b>					
E10	Salaries					
0004-2021-1001	Salaries & Wages, Regular	574,050.00	258,763.22	315,286.78	54.92	
0004-2021-1002	Salaries & Wages, Parttime	64,567.00	4,834.50	59,732.50	92.51	
0004-2021-1003	Leave Accrual Buy-Out	10,316.00	2,474.36	7,841.64	76.01	
0004-2021-1004	Overtime	65,000.00	24,650.77	40,349.23	62.08	
0004-2021-1005	Holiday Pay	38,194.00	17,293.32	20,900.68	54.72	
0004-2021-1006	Stand By Pay	0.00	600.00	-600.00	0.00	
0004-2021-1007	Special Duty	6,412.00	4,158.30	2,253.70	35.15	
0004-2021-1008	In-Lieu Of Insurance Benefit	36,578.00	14,386.02	22,191.98	60.67	
0004-2021-1012	Fica/Medicare	60,826.00	21,880.54	38,945.46	64.03	
0004-2021-1013	Retirement	657,017.00	280,435.26	376,581.74	57.32	
0004-2021-1014	Health Insurance	59,278.00	24,987.87	34,290.13	57.85	
0004-2021-1015	Worker's Compensation	58,217.00	26,933.08	31,283.92	53.74	
0004-2021-1024	Additional Duty	0.00	0.00	0.00	0.00	
	<b>E10 Sub Totals:</b>	<b>1,630,455.00</b>	<b>681,397.24</b>	<b>949,057.76</b>	<b>58.21</b>	
E20	Supplies					
0004-2021-2021	Special Departmental Expense	10,000.00	0.00	10,000.00	100.00	

# Budget Status Report - FY 19/20

7/1/19 to 12/31/19 (6-months)

User: kjacobshunter  
 Printed: 2/13/2020 - 3:59 PM  
 Period: 1 to 6, 2020



City of  
**Atwater**  
 Community Pride City Wide  
 750 Bellevue Road, Atwater CA 95301

Account Number	Description	Budget Amount	YTD Amount	YTD Var	% Available	Notes
<b>Fund 0004</b>	<b>Public Safety Trans &amp; Use Tax</b>					
E30	Services					
0004-2021-3031	Communications	2,200.00	272.49	1,927.51	87.61	
0004-2021-3034	Rents & Leases	100,000.00	0.00	100,000.00	65.72	
0004-2021-3038	Training	20,000.00	10,175.17	9,824.83	49.12	
	E30 Sub Totals:	122,200.00	10,447.66	111,752.34	63.40	
E50	Expenses					
0004-2021-6021	Machinery & Equipment	65,000.00	24,117.50	40,882.50	43.49	
	E50 Sub Totals:	65,000.00	24,117.50	40,882.50	43.49	
	<b>Dept 2021 Sub Totals:</b>	<b>1,827,655.00</b>	<b>715,962.40</b>	<b>1,111,692.60</b>	58.26	
<b>Dept 0004-2030</b>	<b>Fire</b>					
E10	Salaries					
0004-2030-1002	Salaries & Wages, Parttime	20,000.00	24.00	19,976.00	99.88	
0004-2030-1012	Fica/Medicare	1,530.00	1.84	1,528.16	99.88	
0004-2030-1015	Worker's Compensation	1,464.00	2.39	1,461.61	99.84	
	E10 Sub Totals:	22,994.00	28.23	22,965.77	99.88	
E20	Supplies					
0004-2030-2021	Special Departmental Expense	0.00	0.00	0.00	0.00	
E30	Services					
0004-2030-3030	Professional Services	403,000.00	0.00	403,000.00	0.00	
0004-2030-3031	Communications	1,500.00	0.00	1,500.00	100.00	
0004-2030-3034	Rents & Leases	487,916.00	487,916.14	-0.14	0.00	
0004-2030-3063	Reserve Fire Fighter Program	5,000.00	68.00	4,932.00	98.64	
	E30 Sub Totals:	897,416.00	487,984.14	409,431.86	0.72	
E40	Expenses					
0004-2030-4088	Risk Management Charges	1,026.00	513.00	513.00	50.00	
	E40 Sub Totals:	1,026.00	513.00	513.00	50.00	

# Budget Status Report - FY 19/20

7/1/19 to 12/31/19 (6-months)

User: kjacobshunter  
 Printed: 2/13/2020 - 3:59 PM  
 Period: 1 to 6, 2020



City of  
**Atwater**  
 Community Pride City Wide  
 750 Bellevue Road, Atwater CA 95301

Account Number	Description	Budget Amount	YTD Amount	YTD Var	% Available	Notes
<b>Fund 0004</b>	<b>Public Safety Trans &amp; Use Tax</b>					
E50	Expenses					
0004-2030-6021	Machinery & Equipment	0.00	0.00	0.00	0.00	
	<b>Dept 2030 Sub Totals:</b>	<b>921,436.00</b>	<b>488,525.37</b>	<b>432,910.63</b>		
Dept 0004-1050	Non-departmental					
E30	Services					
0004-1050-3030	Professional Services	25,000.00	490.01	24,509.99	38.04	
0004-1050-3099	Miscellaneous	0.00	0.00	0.00	0.00	
	E30 Sub Totals:	25,000.00	490.01	24,509.99	38.04	
E40	Expenses					
0004-1050-4089	Employee Benefits Charges	30,445.00	15,222.50	15,222.50	50.00	
	E40 Sub Totals:	30,445.00	15,222.50	15,222.50	50.00	
	<b>Revenue Totals:</b>	<b>2,009,700.00</b>	<b>644,192.26</b>	<b>1,365,507.74</b>	<b>67.95</b>	
	<b>Expense Totals:</b>	<b>2,804,536.00</b>	<b>1,220,200.28</b>	<b>1,584,335.72</b>	<b>39.92</b>	





**CITY COUNCIL  
OF THE  
CITY OF ATWATER**

**RESOLUTION NO. 3100-19**

**A RESOLUTION OF THE CITY COUNCIL OF THE  
CITY OF ATWATER ADOPTING CITY OF  
ATWATER PUBLIC SAFETY TRANSACTIONS  
AND USE TAX PROGRAM GUIDELINES AND  
EXPENDITURE PLAN**

**WHEREAS**, on March 5, 2013, the City's voters approved a Public Safety Transactions and Use Tax (also known and referred to as "Measure H") imposing a one-half (½) cent sales tax upon all retailers within the City limits to supplement public safety funding; and

**WHEREAS**, the City Council of the City of Atwater finds that adequate Public Safety Services is vital to the economic health and safety of the community; and

**WHEREAS**, as part of the voter-approved ballot measure and pursuant to Chapter 3.45.150, "Use of Tax Proceeds and Expenditure Plan," of the Atwater Municipal Code ("AMC"), staff is required to prepare and establish Program Guidelines and Public Safety Expenditure Plan to document where the tax proceeds are being spent; and

**WHEREAS**, the City Council of the City of Atwater has reviewed the proposed Public Safety Transactions Use Tax ("Measure H") Program Guidelines and Public Safety Expenditure Plan presented by staff at the September 23, 2019 City Council Meeting, and has determined that it promotes and furthers the intent of Measure H.

**NOW, THEREFORE, BE IT RESOLVED** that the City Council of the City of Atwater does hereby approve the Public Safety Transactions Use Tax Program Guidelines and Public Safety Expenditure Plan, attached hereto as Attachment 1.

The foregoing resolution is hereby adopted this 23<sup>rd</sup> day of September 2019.

**AYES:** Raymond, Cale, Ambriz, Creighton  
**NOES:** None  
**ABSENT:** Vierra

APPROVED:

  
\_\_\_\_\_  
PAUL CREIGHTON, MAYOR

ATTEST:

  
\_\_\_\_\_  
LUCY ARMSTRONG, CITY CLERK

2012-  
2023

# City of Atwater Public Safety Transactions and Use Tax Program Guidelines and Expenditure Plan



[This Photo by Unknown Author is licensed under CC BY](#)



City of Atwater  
2012-2023

## Table of Contents

Introduction.....	2
Background .....	2
Administration, Oversight, and Implementation.....	2
Term of Plan.....	2
Restrictions on Use of Funds .....	2
Citizens' Oversight .....	3
Fiscal Accountability .....	4
Amendment of the Expenditure Plan .....	4
Spending Priorities/Proposed Use of Funds .....	4

# City of Atwater Public Safety Transactions and Use Tax Program Guidelines and Expenditure Plan

## Introduction

On March 5, 2013, the voters of the City of Atwater ("City") approved a one-half cent sales tax to supplement funding for public safety services in the City. The tax is codified as Atwater Municipal Code ("AMC") Chapter 3.45, titled "Atwater Public Safety Transaction and Use Tax" ("Public Safety Tax" or "Measure H"). As part of the voter-approved ballot measure, and pursuant to AMC section 3.45.150, "Use of Tax Proceeds and Expenditure Plan," the City is required to prepare and establish Program Guidelines and Public Safety Expenditure Plan for the expenditure of tax proceeds.

This Program Guidelines and Public Safety Expenditure Plan ("Expenditure Plan") provides a background on the Public Safety Tax and guidance for the spending of tax proceeds as authorized by the voters. This Expenditure Plan continues to follow and advance the purpose for Measure H by only funding expenditures related to public safety services.

## Background

On March 5, 2013, the voters of the City approved the Public Safety Tax as a special tax of the City. The ballot measure was approved by more than two-thirds of City voters. The Public Safety Tax imposed a one-half sales tax upon all retailers in the City for the sale of all tangible personal property sold at retail in the City. This tax was designed to supplement public safety funding. The Public Safety tax will expire on June 30, 2023.

## Administration, Oversight, and Implementation

### Term of Plan

This Expenditure Plan and Public Safety Tax levied within the City will be in effect for ten years, starting on April 2013, and continuing through June 30, 2023. It may only be extended by the voters within the City prior to expiration.

### Restrictions on Use of Funds

Pursuant to AMC section 3.45.150, all proceeds of the Public Safety Tax shall be accounted for and paid into a special fund or account designated for use by the City only for the public safety services set forth in this Expenditure Plan. This Expenditure Plan may be amended from time to time by a majority vote of the City Council, so long as the funds are utilized for public safety, police, and fire protection services.

For the purposes of this part, "public safety services" means:

- A. Obtaining, furnishing, operating, and/or maintaining police protection equipment or apparatus, paying the salaries and benefits of police protection personnel, and such other police protection service expenses as are deemed necessary by the City Council for the benefit of the residents of the City; and
- B. Obtaining, furnishing, operating, and/or maintaining fire protection equipment or apparatus, paying the salaries and benefits of fire protection personnel, and such other fire protection service expenses, including capital expenses, as are deemed necessary by the City Council for the benefit of the residents of the City.

Tax proceeds may be used to pay for the costs of placing a renewal measure on the ballot, including election costs. Renewal of the measure would further the purpose of Measure H, which was to ensure the availability of additional revenue to support public safety services.

No revenues collected pursuant to the Public Safety Tax may be spent on department administrators' salaries general fund operating expenses in effect at the time that the Public Safety Tax becomes effective, or projects not a part of the public safety measure police and fire expenditure plan. It is the intent of the voters that revenues collected under the Public Safety Tax supplement, rather than supplant, existing City expenditures for public safety.

### Citizens' Oversight

AMC section 3.45.160 established a Citizens' Oversight Committee to monitor the expenditures of revenue collected pursuant to the Public Safety Tax and report to the people and the City Council. Members of the Citizens' Oversight Committee are to be appointed by the City Manager. The Committee consists of seven members. The initial Committee shall consist of those members listed in the Citizens' Oversight Committee Member List, incorporated by reference in AMC Chapter 3.45. The Citizens' Oversight Committee members cannot be current City employees, officials, contractors, or vendors of the City. Past employees, officials, or vendors shall be eligible to serve on the Committee, if there are no conflicts of interest as determined by the City Attorney. The Citizens' Oversight Committee is charged with reviewing expenditures of revenue collected pursuant to the Public Safety Tax only to determine whether such funds are expended for the purposes specified in this Expenditure Plan and issuing reports on their findings to the City Council and the public at least annually. Committee members may also review the annual financial or performance audits performed by an independent auditor.

In order to preserve the integrity and independence of the oversight process, Committee members will not play a formal role in contracting, project management, or any other aspect of the public safety measure funding.

The Committee is not charged with decision-making on spending priorities, schedules, project details, funding source decisions (e.g., leveraged funds, developer fees, etc.), financing plans, or tax rate assumptions. The Committee shall serve in an advisory-only role to the City Manager.

## Fiscal Accountability

The amount generated by the Public Safety Tax and how it is used shall be included in the annual audit of the City's financial operations by an independent certified public accountant.

## Amendment of the Expenditure Plan

This Expenditure Plan may be amended from time to time by a majority vote of the City Council, so long as the funds are utilized for public safety services.

## Spending Priorities/Proposed Use of Funds

A summary of Fire expenditures for fiscal years 2012/13 through 2018/19, include but are not limited to labor expenses (CAL FIRE Contract), lease of a Ladder Truck, and the purchase of a Command Vehicle. Detailed expenditures for prior fiscal years 2012/13 through 2018/19, are located in each fiscal year's Operating Budget, and are on file and may be obtained from the City Clerk's Department.



The following are the spending priorities over the remaining years of the Tax term:

Description	Fiscal Year			
	2019/20	2020/21	2021/22	2022/23
<b>Public Safety Use Tax (0004) (Measure "H")</b>				
1 Police Sergeant (Detective)	\$ 92,645	\$ 92,914	\$ 93,183	\$ 93,453
1 Police Sergeant	\$ 97,057	\$ 97,338	\$ 97,621	\$ 97,904
5 Police Officers	\$ 342,854	\$ 343,848	\$ 344,845	\$ 345,845
1 Police Clerk	\$ 41,494	\$ 41,614	\$ 41,735	\$ 41,856
4 Reserves Police Officers	\$ 10,000	\$ 10,029	\$ 10,058	\$ 10,087
3 Part time Dispatchers	\$ 54,567	\$ 54,725	\$ 54,884	\$ 55,043
Overtime for Police Personnel	\$ 65,000	\$ 65,189	\$ 65,378	\$ 65,567
Police Personnel Benefits	\$ 843,297	\$ 845,743	\$ 848,195	\$ 850,655
Body Camera Grant Match	\$ 10,000			
Machinery and Equipment	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
Police Fleet Replacement Lease	\$ 100,000	\$ 100,000	\$ 100,000	\$ 80,000
Training	\$ 20,000			
Hybrid Electric Vehicle Grant Match	\$ 40,000			
	<b>\$ 1,741,914</b>	<b>\$ 1,486,148</b>	<b>\$ 1,490,095</b>	<b>\$ 1,474,054</b>
Reserve Firefighter Salaries	\$ 20,000	\$ 20,058	\$ 20,116	\$ 20,175
Reserve Fire Fighter Benefits	\$ 2,994	\$ 3,003	\$ 3,011	\$ 3,020
Cal Fire Contract increase	\$ 168,000	\$ 176,400	\$ 185,220	\$ 230,542
1 Fire Marshal BC Position, OT & Benefi	\$ 235,000	\$ 246,750	\$ 259,088	\$ 272,042
Reserve Firefighter Training Program	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
Communications	\$ 1,500			
Fire Truck Lease Purchases	\$ 87,916	\$ 87,916	\$ 87,916	\$ 87,916
New Engine	\$ 400,000	\$ 200,000	\$ 200,000	\$ 200,000
	<b>\$ 920,410</b>	<b>\$ 739,127</b>	<b>\$ 760,351</b>	<b>\$ 818,695</b>
Risk Management Charges	\$ 1,026			
Special Election Expenses	\$ 25,000			
Communications	\$ 2,200	\$ 2,200	\$ 2,200	\$ 2,200
	<b>\$ 28,226</b>	<b>\$ 2,200</b>	<b>\$ 2,200</b>	<b>\$ 2,200</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 2,690,550</b>	<b>\$ 2,227,475</b>	<b>\$ 2,252,646</b>	<b>\$ 2,294,949</b>
Public Safety 1/2% Sales & Use Tax Forecast	\$ 2,035,278	\$ 2,091,626	\$ 2,150,338	\$ 2,209,049
Starting Fund Balance \$979,328	\$ 324,056	\$ 188,207	\$ 85,899	\$ (0)