## Village of Mukwonago Notice of Meeting and Agenda

## VILLAGE & TOWN PROTECTIVE SERVICES COMMITTEE MEETING Monday, March 15, 2021

Time: 6:30 pm

Place: 440 River Crest Court, Mukwonago, WI 53149

### **Zoom Log On Information**

Direct link – https://us02web.zoom.us/j/88926285141? pwd=U1VWL3RObS94NVZCTHczbXN0T3BnUT09

By phone - (312) 626-6799, Meeting ID: 889 2628 5141, Passcode: 692078

- 1. Call To Order
- 2. Roll Call
- 3. Approval of Minutes
  - 3.1 Minutes from February 15, 2021 meeting
- 4. Public Comments
- 5. New Business
  - 5.1 Discussion and possible recommendation on Joint Fire Department Agreement Revisions.

Agenda Report - Joint Fire Department Agreement.pdf

- 5.2 Information Only Financial Statements through 2-28-2021 Financials.pdf
- 6. Adjourn

### Membership

Village: Adler, Johnson, Meiners

Town: Wrasman, Boucher, Topczewski

It is possible that 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. Please note, upon reasonable notice, efforts will be made to accommodate the needs of individuals with disabilities through appropriate aids and services. For additional information or to request this service, contact the Municipal Clerk's Office, (262) 363-6420.

### Village of Mukwonago



### **AGENDA ITEM REQUEST FORM**

Committee/Board:	Protective Services Committee
Topic:	Joint Fire Department Agreement Revisions
From:	Chief Jeff Stien
Department:	Fire
Presenter:	Chief Jeff Stien
Date of Committee Action (if required):	03-15-2021
Date of Village Board Action (if required):	03-17-2021

### Information

**Subject:** Joint Fire Department Agreement revisions as recommended from department study and as reviewed by Attorney John Macy.

Background Information/Rationale: Recommendations from RW Management department study:

- RW recommends the non-voting members of the Joint Commission be retitled as "liaisons" to the Joint Fire Commission and not identify them as members of the Joint Fire Commission. This ensures the Joint Fire Commission complies with requirements of State Statutes.
- The intergovernmental agreement that forms the Department should be amended to allow for the option of the member municipalities to exempt increases in charges from the joint fire department from the municipal tax levy as is allowed in Wisconsin Statutes 66.0602.
- The intergovernmental agreement requires semi-annual fire inspections of all buildings, premises and thoroughfares within the Town and Village. The Department is currently unable to complete semi-annual inspections of all these properties. RW recommends the intergovernmental agreement be updated to match the fire inspection requirements of State Statutes which allows some occupancies to be inspected annually. Even with amending the intergovernmental agreement to reflect current Statutes, the Department will likely require additional staff to complete the requirement.
- RW recommends the Village and Town Boards amend the intergovernmental agreement that forms the joint department to allow the municipalities to utilize the levy limit exception for joint fire departments in State Statute 66 in 2024.
- RW recommends the intergovernmental agreement be amended to match State Statutes regarding the number of required annual fire inspections since the Department is currently unable to meet the requirement of the intergovernmental agreement.

Key Issues for Consideration: Compliance with state statutes and requirements

Fiscal Impact (If any): None

**Requested Action by Committee/Board:** Approve revisions as proposed by Attorney John Macy, section on Protective Services Committee and highlighted terminology.

### **Attachments**

- Itr to Chief Stien re joint agreement 1.14.2021 Revisions
- 2021 02 26 Macy to Stien re joint fire dept. agreement
- 2021 rev of 2013 Joint Agreement (draft)

## Village of Mukwonago



AGENDA ITEM REQUEST FORM



DALE W. ARENZ, RETIRED DONALD S. MOLTER, JR., RETIRED JOHN P. MACY H. STANLEY RIFFLE COURT COMMISSIONER ERIC J. LARSON REMZY D. BITAR 730 N. GRAND AVENUE
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AMY E. FRY-GALOW
CHRISTOPHER R. SCHULTZ
ANTHONY J. GARCIA
SADIE R. ZURFLUH

January 14, 2021

### Via Email

Chief Jeffrey R. Stien Mukwonago Fire Department 440 River Crest Court Mukwonago, WI 53149

Re: Town of Mukwonago

**Continuation of Project for Joint Fire Department** 

Dear Chief Stien:

I provided comments regarding the proposed changes to the Joint Fire Agreement in a November 13, 2020 letter to Town Chair Peter Topczewski. You responded to those comments, raising some follow-up issues. I have had an opportunity to carefully consider these matters.

Based upon my review, I have the following comments, questions, concerns and recommendations with regard to the issues raised:

1. Proposed Change #1: Fire Inspections, Frequency. In November, the proposed change to the Joint Agreement, amending Section II(F)(2) of the Agreement, changed the frequency of fire inspections from semi-annual to annual. In my November 13 letter, I noted that Wisconsin Statutes Section 101.14(2) empowers fire chiefs to conduct inspections of property as a deputy of the State Department of Safety and Professional Services (DSPS). I noted that the statute requires inspections to be every six months, except as allowed by DSPS rules. I suggested we ensure the agreement satisfies the lawful requirements.

Your email states that the amendment was not intended to change all inspections to annual but to follow the exceptions created by DSPS. You also noted that the Village of Mukwonago is revising its ordinance to state:

"It shall be the duty of fire inspectors to inspect every public building and place of employment to determine, and cause to be eliminated, any fire hazard or any violation of any law relating to fire hazards or to the prevention of fires. Said inspections shall be made at least one each non-overlapping six-month period per calendar year in all the territory served by the Mukwonago Fire Department. The fire inspectors may require more frequent inspections than required under this

### **MUNICIPAL LAW & LITIGATION GROUP, S.C.**

Chief Jeffrey R. Stien January 14, 2021 Page 2

subdivision. The fire department by rule shall provide for general exceptions to these requirements, based on the type of occupancy or use of the premises, where less frequent inspections are required. The inspector shall also investigate and issue permits in accordance with the regulations of the Department of Commerce for the storage and handling of explosive and inflammable liquids within the Village. The chief shall perform such other duties as required by the Department of Commerce."

I understand you would like to stay consistent with the language of the Village's ordinance in the Joint Agreement.

I propose we avoid overly complicating the matter. While Wis. Stat. § 101.14(2)(c) requires inspections at least once in every six-month period, it also permits DSPS to create rules providing for exceptions, and DSPS has done so. For your convenience, attached as Exhibit A please find a copy of the Wisconsin Administrative Code Section DSPS 314.01(13)(b)(5) and (6) that outlines the exceptions that are permitted from the otherwise applicable six-month frequency. These DSPS exceptions require some care in administration, to ensure that the correct rules are followed for the particular occupancies at issue. I would prefer not to restate the DSPS requirements in the Joint Agreement, and I also prefer not to restate the terms of the Village ordinance in the Joint Agreement, as such terms can change over time giving rise to conflicting obligations, and there is no need to include such specificity in the Joint Agreement. If pressed, I would also have additional comments regarding the Village ordinance terms, but I think it is not necessary to face that issue.

<u>Recommendation</u>. I propose that the Joint Agreement refer to the inspections being done at the "frequency permitted by law," which will accomplish the intent without overly complicating the matter.

Proposed Change #2: Retitling of non-voting members of the Joint Commission.
You suggest that non-voting members be retitled as "liaisons" to the Joint Fire
Commission and not identify them as members of the Commission. Your intent is to
ensure the Joint Fire Commission complies with requirements of the Wisconsin
Statutes.

I do not object to this change. While the Wisconsin Statutes do not speak specifically to this issue, I note the following:

- When two or more municipalities form a joint fire department, state law requires that a joint commission be appointed to govern the joint department. The participating municipalities decide how many members will be appointed to serve on the commission, the length of each member's term, and the apportionment of members between or among the municipalities. Wis. Stat. § 61.65(3g)(d).
- "A majority of the commissioners is a quorum." Wis. Stat. § 61.65(3g)(d)(1)(b).

### **MUNICIPAL LAW & LITIGATION GROUP, S.C.**

Chief Jeffrey R. Stien January 14, 2021 Page 3

<u>Recommendation</u>. We need to ensure the Joint Agreement is clear concerning commission membership. Your suggestion may help to further clarify the matter. However, for the same reason you mention, consider whether we should also further define the roles and responsibilities of these "liaisons" in the Joint Agreement.

If you should have any questions or concerns regarding these matters, please do not hesitate to contact me.

Yours very truly,

MUNICIPAL LAW & LITIGATION GROUP, S.C.

John P. Macy

John P. Macy

JPM:cw Attachment

cc: Peter Topczewski, Town Chair

Kathy Karalewitz, Town Administrator/Clerk-Treasurer C:\JPM\Mukwonago\Joint Fire\tr to Chief Stien re joint agreement 1.14.2021.docx



DALE W. ARENZ - Retired DONALD S. MOLTER, Jr. - Retired JOHN P. MACY H. STANLEY RIFFLE - Court Commissioner ERIC J. LARSON REMZY D. BITAR 730 N. GRAND AVENUE WAUKESHA, WISCONSIN 53186 Telephone (262) 548-1340 Direct (262) 806-0212 Facsimile (262) 548-9211 Email: imacy@ammr.net

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STEPHEN J. CENTINARIO, JR.
MICHAEL J. MORSE
JAMES P. WALSH

February 26, 2021

Jeffrey R. Stien, Fire Chief Town of Mukwonago W320S8315 Beulah Road Mukwonago, WI 53149

Re: Town of Mukonago

**Joint Fire Department Agreement** 

**Legal Review** 

### Dear Chief:

I received your request that I review the above-referenced document and provide my comments. I have had an opportunity to carefully consider this matter.

Based upon my review, I hereby approve the form of the same subject to the following comments, questions, concerns, and recommendations in this regard:

- Agreement to Amend Fire Department Agreement with Village of Mukwonago.
  Concerns regarding the Joint Agreement were first brought to my attention
  November 8, 2020, and I proposed a process that could be followed in my letter
  of November 13, 2020. On February 15, 2021 the Village and Town of
  Mukwonago Joint Protective Services had a meeting where the proposed
  amendments were approved by unanimous consent.
- 2. <u>Final Amendment.</u> Enclosed please find the final version of the approved amendments. The changes have been made to the specified sections only and the unaffected portions of the Joint Agreement remain unchanged.

### MUNICIPAL LAW & LITIGATION GROUP, S.C.

Jeffrey R. Stien, Fire Chief February 26, 2021 Page 2

If you should have any questions or concerns regarding this matter, please do not hesitate to contact me.

Yours very truly,

MUNICIPAL LAW & LITIGATION GROUP, S.C.

John P. Macy

John P. Macy

JPM:jj Attachment

cc Peter Topczewski, Town Chairman

Kathy Karalewitz, Town Administrator/Clerk/Treasurer

Lyle Boucher, Town Supervisor

# AMENDED JOINT TOWN OF MUKWONAGO AND VILLAGE OF MUKWOANGO FIRE DEPARTMENT AGREEMENT

This agreement made this \_\_\_\_\_ day of \_\_\_\_\_\_\_, 2021 by and between the Village of Mukwonago, a municipal corporation with principal offices at 440 Rivercrest Court in said Village, hereinafter referred to as "Village", and the Town of Mukwonago, a municipal corporation with principal offices at W320S8315 Beulah Road in said Township, hereinafter referred to as "Town".

WHEREAS, the parties hereto have together operated the Mukwonago Fire Department over a period of time under the terms of an Agreement dated June 5, 1962, a lease dated April 1, 1971 and an Agreement dated January 8, 1993, all of which have been renewed from time to time; and,

WHEREAS, the parties hereto desire to enter into a joint operation of the Mukwonago Fire Department pursuant to the provisions of Sections 60.55, 61.65, 62.13 (where applicable), Wisconsin Statutes, for the furnishing of fire fighting, fire protection, and emergency medical and resuscitation services within the corporate boundaries of the said Village and Town; and,

NOW, THEREFORE, it is mutually agreed as follows:

### ---- SECTION I ----

The principal offices of the Mukwonago Fire Department shall be located 1111 Fox Street, and an auxiliary fire station located at W320S8315 Beulah Road.

### ---- SECTION II ----

There is hereby created, pursuant to Sections 60.57, 61.65, and 62.13, Wisconsin Statutes, a Joint Fire Commission to govern the Department with the purpose of removing management of the Fire Department from political influences and to provide basic protection and security in employment, promotion, and disciplinary practices. The Joint Fire Commission shall not have the optional powers contained in Section 62.13(6), Wisconsin Statutes. The Commission is hereby created as follows:

- A) The Joint Fire Commission shall consist of five (5) Commissioners and two (2) non-voting Liaisons:
  - One Village Board member shall be appointed for an indeterminate term as a non-voting Liaison by the Village President, and one Town Board member shall be appointed for an indeterminate term as a non-voting Liaison by the Town Chairman.
  - 2) Initially, one citizen member each shall be appointed for three-year terms as voting members by the Village President and the Town Chairman; one

- citizen member each shall be appointed for two-year terms as voting members by the Village President and the Town Chairman; and one citizen member shall be appointed for a one-year term as a voting member by the Village President.
- 3) Thereafter, all voting appointments shall be for three-year terms, with the exception that the one-year appointment shall be on a rotating basis by the Town Chairman in even-numbered years, and by the Village President in odd-numbered years.
- B) All appointments of citizen members shall be made no later than May 1, for a term of three years. All nominations made by the Town Chair shall be subject to approval of the Town Board. All nominations made by the Village President shall be subject to approval of the Village Board in accordance with Chapter 1 of the Municipal Code.
- C) A majority of the Commission is a quorum.
- D) The duties of the Commission are:
  - To prevent any undesirable influences affecting the operation of the Department and protect the rights of firefighters from unfair or unreasonable acts of their chiefs.
  - 2) To recruit and examine qualified applicants for entry into the Department.
  - 3) To hold quasi-judicial hearings and resolve complaints by or against firefighters and may impose disciplinary or discharge penalties against any officer of the Department, including chiefs, or may sustain or reverse such actions taken by the chiefs against subordinates.
- E) The members of the Commission shall elect among themselves a President and Secretary whose duties shall be as follows:
  - 1) The President shall preside over meetings of the Commission; call special meetings when necessary; ensure that they are regularly conducted; receive written charges filed against the chief officers or subordinates; issue subpoenas; and compel the attendance of witnesses.
  - The duties of the Secretary are to conduct all correspondence; send out all notices required by law, ordinance, or the Commission; arrange such official publications as may be necessary; attend all meetings and hearings; prepare and keep calendars, dockets, and minutes of Commission meetings; provide for the taking and recording of testimony and other evidence in a permanent record, and certify the record to the circuit court when notice of appeal from a decision of the Commission is served.
- F) Open Meetings and Public Records Retention:
  - The President shall be responsible to timely provide Notice and Agenda of meetings and Notice of Public Hearing, whenever required, to Village and Town Clerks for posting according to applicable statute.

- 2) The Secretary shall be responsible to timely provide Minutes of each meeting to Village and Town Clerks for posting to their respective websites.
- The President or his designee shall be responsible for secure retention of records, at minimum, for the time specified by statute.
- G) The Commission shall meet at least quarterly each year.
- H) The Commission shall appoint the Chief of the Department who shall hold such office subject to suspension or removal by the Commission for cause.
- I) A performance review of the Fire Chief shall be conducted jointly by the Town Board and the Village Board, or their designee, on an annual basis and in accordance with procedures for such review as established by the Village and/or Town for the review of other department heads.
- J) Fire Commission Authority to Develop Rules:

The Commission may adopt, and may repeal or modify, rules calculated to secure the best service in the Department, subject to approval by the Town Board and the Village Board. These rules shall provide such competitive examinations as the Commission shall determine, and for the classification of positions with special examinations for each class. The Commission shall print and distribute the rules and all changes in them, at Village and Town expense.

### K) Personnel Actions:

The Chief and the Fire Commission shall each have the duties and authority specified in Section 62.13(4), (5) and (5m), Wisconsin Statutes, as it relates to hiring, personnel, discipline, dismissal, and layoffs. To the extent permitted by law, the Commission shall have the authority to create rules and procedures addressing hiring, personnel actions, disciplinary procedures, disciplinary hearings, and layoffs, subject to approval by the Town Board and the Village Board.

### L) Compensation:

Compensation of all Fire Department Employees shall be fixed jointly by the Village Board and the Town Board. Such compensation, when so fixed, may be increased but not decreased by the Village Board and Town Board without a previous recommendation of the Commission.

### ---- SECTION III -----

- A) Joint Village and Town Protective Services Committee:
  - 1) The Committee shall consider relevant Fire Department matters and shall serve in an advisory capacity to the respective Boards.

- Generally, and as needs warrant, this Committee shall meet on the Monday preceding the third Wednesday of each month.
- 3) A majority of the Committee is a quorum.
- 4) No later than May 1 each year, the Village President shall appoint three current Village Board members, and the Town Chairman shall appoint three current Town Board members to serve as the Joint Village and Town Protective Services Committee.
- 5) The members of the Committee shall elect among themselves a Chairman and Secretary.
- 6) Chairmanship of this Committee shall alternate, the Village in evennumbered years, and the Town in odd-numbered years.
- 7) The Chairperson shall be responsible to timely provide Notice and Agenda of meetings and Notice of Public Hearing, whenever required, to Village and Town Clerks for posting according to applicable statute.
- 8) The Secretary shall be responsible to timely provide Minutes of each meeting to Village and Town Clerks for posting to their respective websites.
- The Chairman or his designee shall be responsible for secure retention of records, at minimum, for the time specified by statute.

### ---- SECTION IV ----

The Village of Mukwonago and Town of Mukwonago hereby recognize the Mukwonago Fire Department as the official Department for the purpose of firefighting, the prevention of fires and establishment of emergency and resuscitation services within the corporate boundaries of the Village and that portion of the Town served by the Department. Its organization and internal regulation shall be governed as follows:

### A) Organization:

- 1) The Department may make rules and regulations for its management, control, and government not inconsistent with this agreement. Such rules, regulations, and proceedings shall be subject to the approval of the Commission. Amendments to such rules, regulations and government may be made in the same manner.
- The Village Board of the Village of Mukwonago and Town Board of the Town of Mukwonago shall jointly appropriate funds to provide for the use of said Department on an annual basis as they may deem expedient and necessary to maintain efficiency and protection of life and property from fire.
- 3) The officers and members of the Department shall receive such compensation from the Village and Town or may from time to time be fixed by their respective boards.

### B) Membership:

1) The Department shall be adequately staffed, which may consist of the following officers:

- a) The Fire Chief shall be appointed by the Commission, subject to the terms of the Chief's employment being approved by the Town Board and Village Board
- b) Chief Officers, Supervisory and Line Officers, and as many drivers and firefighters who live and/or normally work in the Village or Town as may be recommended by the Chief and approved by the Commission.
- Any person desiring to be a member of the Department may file with the secretary an application on such forms as the Commission may require. Each applicant shall also file a certificate of physical fitness from an NFPA qualified physician as arranged by the department. All members accepted for membership in the Department shall serve a minimum of one (1) year probationary period before final acceptance.
- 3) All resignations from the Department shall take the same course as applications for and appointments to membership.

### C) Companies:

- 1) The Department shall organize into one or, at the option of the Chief, into two or more companies. The Chief may at any time transfer members which the Chief deems necessary between companies.
- 2) Each of the companies of the Department shall be in charge of a Captain, or in the Captain's absence, a Lieutenant, who shall be responsible to the Chief.

### D) Powers and Duties of Chief:

- The Chief shall have general supervision of the Department subject to this agreement and shall be responsible for coordinating and directing the activities of the Fire and Emergency Medical Services in the Town and Village.
- 2) It shall be the duty of the Chief or the Chief's designee to be present at all fires, to have complete command of and entire responsibility for all fire fighting operations, to plan the control of the same, to direct the action of the companies when they arrive at a fire, to observe that every company does its duty, to grant leaves of absence at a fire when said Chief may deem it proper and to see that the fire apparatus is kept in proper condition at all times.
- 3) The Chief shall have the power to demote or expel any officer or member of the Department for neglect or refusal to perform his or her departmental duties, and such demotion or expulsion to be subject to an appeal to the Commission.
- 4) No later than September 15 of each year, the Chief shall file with the Village President and Town Chair a detailed estimate of budget of the appropriations needed for the conduct of the Department during the ensuing fiscal year which shall be jointly considered between Village Board and Town Board in workshop sessions prior to the action by each board.
- 5) It shall be the duty of the Chief to submit a written report to the Village President and Town Chair not later than March 15 of each year, and at such

other times as the Chief deems desirable, relating to the conditions of various pieces of apparatus and appurtenances, the number of fires occurring since the previous report, the date of same and loss occasioned thereby, the number of members in the Department and resignations and expulsions from the department. The Chief shall also report upon the drill and training program of the Department, together with other pertinent information, including recommendations of such improvements as the Chief deems proper and necessary for the operation of the Department.

- 6) The Chief shall enforce all fire prevention ordinances of the Village and Town and any state laws and regulations pertaining to fire prevention and shall keep citizens informed on fire prevention methods and on the activities of the Department.
- 7) The Chief shall keep a fire record book of every fire to which any company was called and shall enter in such book the locality of fire, time alarm was received, cause of fire, where fire started, cause of delay, if any, in responding, method of extinguishment and equipment used, estimated fire loss, time fire was extinguished, names of firefighters responding and general remarks.
- 8) The Chief shall keep an inventory of all apparatus and equipment.
- 9) The Chief shall perform such other duties as are incumbent on the commanding officer of the department and as directed by the Village President and Town Chair.

### E) Equipment and Apparatus:

- The Chief shall have control of all apparatus used by the Department and shall be responsible for its proper maintenance. Emergency repairs may be authorized by the Chief with notification to the Village President and Town Chairman.
- No apparatus shall be used for any purpose except for fire fighting within the Town and Village limits, or in training therefore, except
  - a) pursuant to a mutual aid agreement approved by the Town and Village after the Chief has given his or her recommendations on such use, and except
  - b) that such apparatus and equipment may be used for purposes other than fire fighting, such as in Village or Town parades or firefighters funeral processions, only with the recommendation of the Chief and the approval of the Village President and Town Chairman (or Chairs of the Protective Services Committee in their absence).

### F) Fire Inspector:

- 1) The Chief of the Department shall hold the office of Fire Inspector, with power to appoint one or more deputy fire inspectors, who shall perform the same duties and have the same powers as the Fire Inspector.
- 2) It shall be the duty of Fire Inspectors to inspect, at the frequency permitted by law, all buildings, premises, and thoroughfares within fire limits of the Town and Village for the purpose of noting and causing to be corrected any

- condition liable to cause fire. The Inspector shall investigate, and issue permits in accordance with the regulations of the state agency for the storage and handling of explosives and flammable liquids within the Village and Town. The inspectors shall perform such other duties as required by a state agency.
- Whenever or wherever in the Town and Village any inspection by the Chief or the Chief's deputies reveals a fire hazard, the Chief or the Chief's deputies shall serve a notice in writing upon the owner of the property giving said owner a reasonable time in which to remedy the hazard. In the event the fire hazard is not removed within the time allowed, it shall be deemed a public nuisance. The Chief or Chief's deputy is authorized to have the same removed by the Town or Village and the cost of such removal shall be recovered in an action by the Town or Village against the owner of the property.
- 4) The Chief shall keep written records of each property inspected, which shall conform to the requirements of the state agency and shall make the semiannual report of inspection required by the said state agency.
- No person shall deny the Chief or the Chief's deputies from access to any property within the Village or Town at any reasonable time for the purpose of making fire inspections. No person shall hinder or obstruct the Fire Inspector in the performing of his or her duty or refuse to observe any lawful direction by him or her.

### G) Police Power of the Department:

- 1) The Chief or designee in command at any fire is hereby vested with full and complete police authority at fires. Any officer of the department may cause the arrest of any person failing to give the right-of-way to the Department vehicles in responding to a fire.
- 2) No person shall willfully injure in any manner any hose, hydrant or fire apparatus belonging to the Department or the Village or the Town, and no vehicle shall be driven over any unprotected hose of the Department when laid down on any street, private driveway, or other place to be used at any fire or alarm of fire without the consent of the Department official in command.
- The Chief may prescribe certain limits in the vicinity of any fire within which no persons, except for firefighters and police officers and those admitted by order of the officer of the Department, shall be permitted to enter. The Chief shall have the power to cause the removal of any property whenever it shall become necessary for the preservation of such property from fire or to prevent the spreading of fire or to protect the adjoining property, and during the progress of any fire the Chief shall have the power to order the removal or destruction of any property necessary to prevent the further spread of the fire. The Chief shall also have the power to cause the removal of all wires or other facilities and the turning off of all electricity or other services where the same impedes the work of the Department during the progress of a fire.
- 4) It shall be lawful for any firefighter, while acting under the direction of the Chief or designee in command, to enter upon the premises adjacent to or

- in the vicinity of any building or other property when on fire for the purpose of extinguishing such fire and in case any personal shall hinder, resist or obstruct an firefighters in the discharge of his or her duty as is hereinbefore a provided, the person is so offending shall be deemed guilty of resisting a firefighter in the discharge of their duty.
- 5) Every person who shall be present at a fire shall be subject to the order of the Chief or designee in command and may be required to render assistance in fighting the fire or removing or guarding property. Such officer shall have the powers to cause the arrest of any person or persons refusing to obey said orders.

### ---- SECTION V -----

- A) The Chief shall prepare an annual budget, consisting of capital and operating components, and submit to the Town Board and the Village Board on or before September 15 preceding the budget cycle. Both municipalities must make a diligent and timely effort to agree on the budget. The previous budget component(s) shall remain in effect until agreement is reached.
- B) The Town and the Village shall each contribute fifty percent (50%) of the annual operating budget and the annual capital equipment expenditures budget of the Fire Department. The contributed funds shall be held in a non-lapsing fund. No monies may be removed from budget accounts for any purposes other than the budgeted purposes without the consent of both the Town and the Village, pursuant to 65.90(5)(a), Wisconsin Statutes.
- C) The fiduciary agent may not dispense funds in excess of budget without the express consent of both the Town and Village Boards.
- D) The Town and the Village shall each forward to the Village Treasurer, as the fiduciary agent for the Department, on the first business day of the calendar month, one-twelfth (1/12) of their proportionate share of the annual operating budget and recurring capital equipment items approved within the budget. Jointly approved capital equipment expenditures that are not recurring in nature are also shared equally between the Town and the Village. Upon purchase of the approved item, the Village shall invoice the Town their half of the total cost. Payment from the Town to the Village is due upon receipt of the invoice.
- E) The Fire Department budget shall be reconciled quarterly to show the position of actual revenues relative to actual expenditures. Actual settlement of any excess revenues over expenditures to the Village and Town shall occur annually in March for the preceding year's activity. The Town and the Village shall each share fifty percent (50%) of the Fire Department revenues or overages. Unanticipated expenditures that threaten to cause overall expenditures to exceed revenues shall be immediately brought to the attention of both the Village and Town boards for board action.

F) All equipment of the Joint Fire Department shall be owned equally by the Town of Mukwonago and the Village of Mukwonago. Any proceeds from the sale of equipment or from Grants received to purchase equipment shall also be shared. Grants or sale proceeds meant to offset the cost of new equipment can be applied as a credit against the amount billed to the Town. If the sale or grant proceeds are received after the purchase of new equipment, and Town's share has already been billed and paid, the Village shall refund that amount to the Town.

### ---- SECTION VI ----

This agreement may be amended at any time by the mutual consent of the parties.

### A) Dissolution:

The Joint Fire Commission and the Joint Fire Department created herein may be dissolved by a two-thirds (2/3) vote of either the Village Board of the Village of Mukwonago or the Town Board of the Town of Mukwonago. In the case of a vote for dissolution by either party, all equipment owned by the Department shall be appraised by a third-party appraiser appointed by the Village President and Town Chair. Upon completion of said appraisal, either party shall be given the right to purchase any equipment at the appraised price and if the parties are unable to agree upon either party purchasing or if neither party opts to purchase, the equipment shall be offered for sale for the best price obtainable.

### B) Arbitration:

Failure of the parties to agree upon any matter arising under this contract, other than the decision by either party to dissolve either the Joint Commission or the Joint Department, shall subject the parties to arbitration pursuant to Chapter 788, Wisconsin Statutes.

The Joint Fire Commission and Joint Fire Department created herein are subunits of the Village of Mukwonago and the Town of Mukwonago and may not enter into any contract other than as approved by the parties hereto nor can the Commission or the Department sue or be sued in their own names.

This Agreement shall take effect on	, 2021 and shall supersede the Agreement
dated 1/8/1993 and all subsequent amendments	s. This Agreement shall be effective for a
term of ten (10) years. Thereafter the Agreement	shall be renewed on identical terms of five
(5) years unless either party shall give twelve (	,
their intent to terminate the Agreement. In any e	vent, this agreement may be terminated at
any time on twelve (12) months notice by either	party.

Page **9** of **10** 

Dated this day of, 2021	Dated this day of, 2021
VILLAGE OF MUKWONAGO	TOWN OF MUKWONAGO
Fred Winchowky, Village President	Peter Topccewski, Town Chairman
John Weidl, Administrator	Kathy Karalewitz, Administrator/Clerk- Treasurer

Report Total	EAGLE FIRE DEFT EAST TROY EMS	03/03/2021 AUSTIN MEDINTERY2 Financial Class
13	12	Year VILL Posti Bncounters
51	50	to Date Inte AGE OF MUKWON Ing Dates: 01 Procedures
8,650.92	500.00 8,150.92	Year to Date Intercept Report VILLAGE OF MUKNOWAGO Posting Dates: 01/01/2021 - 02/28/2021 Encounters Procedures Charges
4,578.95	500.00 4,078.95	21 Payments
. 00	. 00	Adjustments
3.92	1.00 4.17	Page:
665.46	500.00 679.24	1 Chg/Enc

TOTAL	Other A0425 GROUND MILEAGE OTHER A0427 ALS-EMERGENCY INTERPACILITY OTHER A0427 ALS1-EMERGENCY INTERCEPT OTHER TOTAL	DMG A0382 BASIC SUPPORT ROUTINE SUPPLIES DMG A0392 ALS DEFINETILIATION SUPPLIES DMG A0394 ALS DEFINETILIATION SUPPLIES DMG A0398 ALS FOUTINE DISPOSELE SUPPLIES DMG A0422 AMEULANCE OZ LIPE SUSTAINING DMG A0422 DMG MILEBGE DMG A0422 AMEULANCE OZ LIPE SUSTAINING DMG A0427 ALSI-EMERGENCY DMG A0427 ALSI-EMERGENCY DMG A0427 ALSI-EMERGENCY DMG A0429 ELS-EMERGENCY DMG A0434 CRITICAL CARE DMG DMG A0434 CRITICAL CARE DMG JMG J7030 NORMAL SALINE SOLUTION INFUS DMG J7030 NORMAL SALINE SOLUTION TRACTING DMG 94760 NONINVASIVE EAR OR PULSE OXIMETRY DMG J7760 NONINVASIVE EAR OR PULSE OXIMETRY DMG TOTAL	Type Procedures	03/05/2021 User: AUSTIN
	CEPT	R SUPPLIES SUPPLIES SUPPLIES E SUPPLIES E SUPPLIES ON A INFUS ON INFUS ON INFUS ON INFUS ON INFUS ON INFUS	Foacting paces: 01/01/20	VILLAGE OF MUKWONAGO Interfacility Summary - Year to Date
2,071	2 2 4 2 1 1	50 1,720 1,720 1,720 2,047	Procedures	Year to Date
73,251.96	1,450.00 1,000.00 2,838.50	1,4528.70 1,402.46 2,902.44 2,215.62 13,229.14 13,229.17 13,635.42 16,281.98 16,281.98 16,281.98 171.38	Charges	
49,301	0000	1,069 1,220 1,200	Minutes	
38,949,41	309.54 875.07 1,000.00 2,184.61	159 220 232 485 7,189 8,439 13,439 13,439 13,439 11,23 11,12 11,23 11,23 11,43 11,12 11,43	Payments	Page:
2,319.80	435.21 1,884.29 00 2,319.50	300000000000000000000000000000000000000	Adjustments	۲

ebix, Inc.

Q	03/05/2021 UBer: AUSTIN Qry: MEDFIMTH CULTERIT Quantity
.00	Current Charges
.00	Current Payments
.00	YILLAGE OF MUKWONAGO  ERF Summary  Posting Dates: 02/01/2021 - 02/28/2021  Current  Adjustments  Adjustments
μ	8/2021 ity
625.00	YTD Charges
1,127.71	YTD Payments
747.29	Page: 1 YTD Adjustments

### Ambulance Request Type

SQ	System Ambulance Request	Number of Runs	Percent of Total Runs
Primary Ambulance	Request	237	73.83%
Secondary Ambulan	ce Request	44	13.71%
Paramedic Intercept		38	11.84%
hird Ambulance Request		2	0.62%
		Total: 321	Total: 100.00%
Report Filters		and discount control of the first control of the fi	
Incident Date:	is between '01/01/2021' and '02/28/2021'		

1 of 1 Printed On: 03/05/2021 10:53:41 AM

Scene Incident City Name (eScene.17)	Number of Runs	Percent of Total Runs
Village of Mukwonago	193	60.12%
Town of Mukwonago	43	13,40%
MUKW_V	33	10,28%
1112 111 _ V	16	4.98%
East Troy	6	1.87%
MUKW_T	6	1.87%
EAGL_T	5	1.56%
Village of Eagle	4	1.25%
Mukwonago	3	0.93%
Village of North Prairie	3	0.93%
EAGLE	2	0.62%
Village of Big Bend	2	0.62%
BGBD_V	1	0.31%
EAGL_V	1	0.31%
NRPR_V	1	0,31%
VERN_V	1	0,31%
Village of Vernon	1	0.31%
	Total: 321	Total: 100,00%
Report Filters		
Incident Date: is between '01/01/2021' and '02/28/2021'		

1 of 1 Printed On: 03/05/2021 10:56:36 AM

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### Kuns by Primary Kole of Unit

Response Primary Role Of Unit (eResponse.07)	Number of Runs	Percent of Total Runs
ALS Ground Transport	138	42.99%
BLS Ground Transport	71	22.12%
Non-Transport	65	20.25%
Critical Care Ground Transport	47	14.64%
	Total: 321	Total: 100.00%
Report Filters	A CONTROL OF THE CONT	
Incident Date: is between '01/01/2021' and '02/28/2021'		

1 of 1 Printed On: 03/05/2021 11:05:43 AM

### craent Type Report (Summary)

the second of th		incident Type Report (Sur	nmary)			
Basic Incident Type Code And Description (FD1.21)	Total Incidents	Total incidents Percent of Incidents	Total Property Loss	Total Content Loss	Total Loss	Total Loss Percent
Incident Type Category (FD1.21): 1 - Fir	e					
100 - Fire, other	1	0.28%				
111 - Building fire	4	1.10%				
114 - Chimney or flue fire, confined to chimney or flue	1	0.28%				
	Total: 6	Total: 1.66%	Total: 0,00	Total: 0.00	Total: 0.00	Total: 0,009
Incident Type Category (FD1.21): 3 - Re		gency Medical Service Incide	ent			
311 - Medical assist, assist EMS crew	. 9	2.49%				
321 - EMS call, excluding vehicle accident with injury	152	41.99%				
3212 - Interfacility Transfer	110	30.39%				
3213 - Intercept	18	4.97%				
322 - Motor vehicle accident with injuries	7	1,93%				
324 - Motor vehicle accident with no injuries.	4	1.10%				AND THE PROPERTY OF THE PROPER
	Total: 300	Total: 82.87%	Total: 0.00	Total: 0.00	Total; 0.00	Total: 0.00%
Incident Type Category (FD1.21): 4 - Haz	zardous Cond	lition (No Fire)			0.00	
413 - Oil or other combustible liquid spill	1	0.28%				
463 - Vehicle accident, general cleanup	1	0.28%				
The state of the s	Total: 2	Total: 0,55%	Total: 0.00	Total: 0.00	Total: 0.00	Total: 0,00%
Incident Type Category (FD1.21): 5 - Ser	rvice Call					
522 - Water or steam leak	1	0.28%				
571 - Cover assignment, standby, moveup	2	0.55%				
	Total: 3	Total: 0.83%	Total: 0.00	Total: 0.00	Total: 0.00	Total: 0.00%
Incident Type Category (FD1.21): 6 - God	od Intent Call					
611 - Dispatched and cancelled en route	32	8.84%				
622 - No incident found on arrival at dispatch address	1	0.28%				
651 - Smoke scare, odor of smoke	2	0.55%				
671 - HazMat release investigation w/no HazMat	1	0,28%				
	Total: 36	Total: 9.94%	Total: 0.00	Total: 0.00	Total: 0,00	Total: 0,00%
Incident Type Category (FD1.21): 7 - Fals	se Alarm & Fa	Ise Call				
733 - Smoke detector activation due to malfunction	1	0.28%				
735 - Alarm system sounded due to malfunction	3	0.83%				
736 - CO detector activation due to malfunction	3	0.83%				
740 - Unintentional transmission of alarm, other	1	0.28%				
741 - Sprinkler activation, no fire - unintentional	2	0,55%				
743 - Smoke detector activation, no fire - unintentional	2	0.55%				
745 - Alarm system activation, no fire - unintentional	3	0.83%				
	Total: 15	Total: 4.14%	Total: 0.00	Total: 0.00	Total: 0.00	Total: 0.00%
	Total: 362	Total: 100.00%	Total: 0.00	Total: 0.00	Total: 0.00	Total: 0.00%

1 of 1 Printed On: 03/05/2021 11:06:50 AM

# REVENUE AND EXPENDITURE REPORT FOR VILLAGE OF MUKWONAGO

PERIOD ENDING 03/31/2021

Expenditures Dept 5140 - ADMINISTRATIVE 150-5140-511000 SAI 150-5140-511200 SOC 150-5140-515200 RET 150-5140-515400 HEA 150-5140-515900 OTH	TOTAL REVENUES	Total Dept 4810 - I	Dept 4810 - INTEREST 150-4810-487100	Total Dept 4800 - M	Dept 4800 - MISC RE 150-4800-489900	Total Dept 4700 - I	Dept 4700 - INTERGOV 150-4700-434700 150-4700-473100	Total Dept 4620 - P	Dept 4620 - PUBLIC 150-4620-432000 150-4620-432500 150-4620-473000 150-4620-473700 150-4620-474100 150-4620-474200	Total Dept 4300 - I	Dept 4300 - INTERGOV 150-4300-434200 150-4300-434400 150-4300-434700	Total Dept 4100 - T	Revenues Dept 4100 - TAXES 150-4100-411100 GE	UMBER
TRATIVE & GENERAL SALARIES & WAGES SOCIAL SECURITY RETIREMENT HEALTH OTHER FRINGE BENEFITS		INTEREST REVENUE	T REVENUE INTEREST REVENUE	MISC REVENUE	REVENUE MISC. REVENUES	INTERGOV T CHARGES FOR SERVICE	NV T CHARGES FOR SERVICE STATE FIRE DUES PROGRAM FIRE/AMBULANCE SERVICE TO TOWN	PUBLIC SAFETY	SAFETY FIRE DEPT CHARGES FOR SERVICES AMBULANCE COUNTY COLLECTIONS EBIX AMBULANCE REVENUE EBIX FIRE REVENUE EBIX INTERFACILITY ALS& BLS EBIX INTERFACILITYCRITICALCARE	INTERGOV T REVENUES	OV T REVENUES STATE AID OR GRANT EMS ACT102 GRANT STATE FIRE DUES PROGRAM	TAXES	GENERAL PROPERTY TAX	L 2
21,446.00 1,640.00 1,683.00 2,097.00 22.00	1,549,771.00	1,000.00	1,000.00	0.00	0.00	227,311.00	36,296.00 191,015.00	1,088,149.00	1,500.00 23,000.00 637,478.00 10,500.00 327,051.00 88,620.00	42,296.00	0.00 6,000.00 36,296.00	191,015.00	191,015.00	2021 AMENDED BUDGET
5,361.51 410.01 420.75 524.25 5.49	206,480.95	38.81	38.81	797.04	797.04	37,142.34	0.00 37,142.34	115,424.00	0.00 0.00 115,424.00 0.00 0.00	5,325.00	5,325.00 0.00 0.00	47,753.76	47,753.76	YTD BALANCE 03/31/2021
1,787.17 136.67 140.25 174.75	21,384.96	0.00	0.00	142.04	142.04	0.00	0.00	0.00	0.000	5,325.00	5,325.00 0.00 0.00	15,917.92	15,917.92	ACTIVITY FOR MONTH 03/31/2021
16,084.49 1,229.99 1,262.25 1,572.75 16.51	1,343,290.05	961.19	961.19	(797.04)	(797.04)	190,168.66	36,296.00 153,872.66	972,725.00	1,500.00 23,000.00 522,054.00 10,500.00 327,051.00 88,620.00	36,971.00	(5,325.00) 6,000.00 36,296.00	143,261.24	143,261.24	AVAILABLE BALANCE
25.00 25.00 25.00 25.00	13.32	3.88	3.88	100.00	100.00	16.34	0.00 19.44	10.61	0.00 0.00 18.11 0.00 0.00	12.59	100.00	25.00	25.00	% BDGT USED

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# REVENUE AND EXPENDITURE REPORT FOR VILLAGE OF MUKWONAGO

PERIOD ENDING 03/31/2021

Dept 5231 - AMBULANCE 150-5231-511000 150-5231-511200 150-5231-515200 150-5231-515400 150-5231-515900 150-5231-521900 150-5231-531100 150-5231-531500	Total Dept 5223 - F	Dept 5223 - FIRE TR 150-5223-511000 150-5223-511200 150-5223-515200 150-5223-531100 150-5223-533500	Total Dept 5222 - F	Dept 5222 - FIRE SU 150-5222-511000 150-5222-511200 150-5222-515200 150-5222-531100 150-5222-534600 150-5222-535100 150-5222-539500	Total Dept 5221 - F	Fund 150 - FIRE/AME Expenditures Total Dept 5140 - #  Dept 5221 - FIRE AI 150-5221-51100 150-5221-515200 150-5221-515200 150-5221-515400 150-5221-515900 150-5221-522100 150-5221-522100 150-5221-522100 150-5221-522100 150-5221-52300 150-5221-52300 150-5221-53300 150-5221-533400 150-5221-5334600 150-5221-539500 150-5221-539500 150-5221-539500	GL NUMBER
SALARIES & WAGES SOCIAL SECURITY RETIREMENT HEALTH OTHER FRINGE BENEFITS PROFESSIONAL SERVICES SUPPLIES POSTAGE	FIRE TRAINING	TRAINING  SALARIES & WAGES  SOCIAL SECURITY  RETIREMENT  SUPPLIES  TRAINING & TRAVEL	FIRE SUPPRESSION	SUPPRESSION  SALARIES & WAGES  SOCIAL SECURITY  RETIREMENT  SUPPLIES  CLOTHING ALLOWANCE  MOTOR FUEL & OIL  REPAIRS & MAINTENANCE	FIRE ADMINISTRATION	FIRE/AMBULANCE FUND  S 5140 - ADMINISTRATIVE & GENERAL  FIRE ADMINISTRATION  SALARIES & WAGES 1100 SALARIES & WAGES 1100 OVERTIME  5200 RETIREMENT  54400 HEALTH  55900 OTHER FRINGE BENEFITS 1900 PROFESSIONAL SERVICES 2100 WATER-SEWER 2200 ELECTRIC 2500 TILLEPHONE 21100 ELECTRIC 2500 INSURANCE PREMIUMS 21100 SUPPLIES 21300 FIRE PREVENTION MATERIALS 2400 MEMBERSHIP DUES 2500 TRAINING & TRAVEL 2600 TRAINING & TRAVEL 2600 COTHER 2600 COTHER	DESCRIPTION
174,546.00 13,158.00 7,639.00 1,000.00 50.00 68,500.00 55,000.00	39,478.00	32,000.00 2,678.00 1,800.00 1,000.00 2,000.00	63,298.00	15,000.00 1,148.00 650.00 6,500.00 3,000.00 7,000.00 30,000.00	984,113.00	26,888.00 533,769.00 41,975.00 114,636.00 38,000.00 19,000.00 14,500.00 6,000.00 2,750.00 1,500.00 1,500.00 3,500.00 3,500.00	AMENDED BUDGET
25,625.33 1,897.57 1,821.49 404.45 3.36 11,717.00 11,366.74 28.81	6,591.68	4,225.82 323.26 164.36 0.00 1,878.24	7,183.90	2,542.77 194.50 140.27 1,031.78 50.00 339.97 2,884.61	177,945.75	6,722.01 72,906.19 16,289.13 6,590.05 10,287.50 24,600.15 283.90 17,433.36 0.00 1,719.54 3,005.88 20,275.32 1,376.56 0.00 287.85 287.85 0.00 1,586.86 0.00 1,586.86	YTD BALANCE 03/31/2021
6,062.09 463.78 426.87 0.00 0.00 108.06 1,197.98	1,291.71	1,162.25 88.88 40.58 0.00 0.00	2,052.18	1,041.03 79.66 60.65 27.40 0.00 0.00 843.44	31,520.42	2,240.67  16,820.64 6,192.89 1,707.38 2,724.81 3,007.69 47.49 55.50 0.00 0.00 472.24 0.00 0.00 0.00 0.00 0.00 0.00 0.00	ACTIVITY FOR MONTH 03/31/2021
148,920.67 11,260.43 5,817.51 595.55 46.64 56,783.00 43,633.26	32,886.32	27,774.18 2,354.74 1,635.64 1,000.00 121.76	56,114.10	12,457.23 953.50 509.73 5,468.22 2,950.00 6,660.03 27,115.39	806,167.25	20,165.99  460,862.81 25,685.87 37,455.95 57,304.50 90,035.85 3,561.10 20,566.64 2,500.00 17,480.46 11,494.12 62,724.68 4,623.44 2,750.00 1,212.15 6,975.00 1,212.15 6,975.00 1,213.14 500.00 (1,278.46)	AVAILABLE BALANCE
14.68 14.42 23.84 40.45 6.72 17.11 20.67 5.76	16.70	13.21 12.07 9.13 0.00 93.91	11.35	16.95 16.94 21.58 15.87 1.67 4.86	18.08	25.00 13.66 38.81 14.96 15.22 21.46 7.38 45.88 0.00 9.05 9.05 20.73 24.43 22.94 0.00 19.19 0.36 45.34	% BDGT USED

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# REVENUE AND EXPENDITURE REPORT FOR VILLAGE OF MUKWONAGO

PERIOD ENDING 03/31/2021

A. A	DESCRIPTION  IBULANCE FUND  MOTOR FUEL & OIL  REPAIRS & MAINTENANCE  AMBULANCE  AMBULANCE  SALARIES & WAGES  SOCIAL SECURITY  REFIREMENT	2021 AMENDED BUDGET  12,000.00 13,000.00 345,393.00 17,000.00 1,301.00 800.00	YTD 03/	ACTIVITY FOR MONTH 03/31/2021 0.00 0.00 0.00 0.00 29.40 32.58	AVAILABLE BALANCE 10,839.49 12,036.47 290,404.21 290,404.21 14,827.55 1,134.84 686.01	% BDGT USED 9.67 7.41 15.92
Dept 5231 -	BULANCE	345,393.00	4,988.	8,258.78	290,404.21	15.92
Dept 5232 - AMBULANC 150-5232-511000 150-5232-511200 150-5232-515200 150-5232-531100 150-5232-532400 150-5232-533500	TRAINING SALARIES & SOCIAL SECU RETIREMENT SUPPLIES MEMBERSHIP TRAINING &	17,000.00 1,301.00 800.00 1,000.00 500.00 2,000.00		384.50 29.40 32.58 0.00 0.00	14,827.55 1,134.84 666.01 1,000.00 500.00 (606.80)	12.78 12.77 14.25 0.00 0.00 130.34
Total Dept 5232 - AM	AMBULANCE TRAINING	22,601.00	5,059.40	446.48	17,541.60	22.39
Dept 5700 - CAPITAL 150-5700-571300 150-5700-571400 150-5700-572100	- CAPITAL OUTLAY EXPENDITURES 571300 FIRE DEPT CAPITAL EQUIP 571400 AMBULANCE CAPITAL EQUIP 572100 FIRE ADMINISTRATION	18,000.00 18,000.00 2,000.00	5,629.00 3,389.35 0.00	0.00	12,371.00 14,610.65 2,000.00	31.27 18.83 0.00
Total Dept 5700 - CA	CAPITAL OUTLAY EXPENDITURES	38,000.00	9,018.35	0.00	28,981.65	23.73
Dept 5900 - OTHER FI 150-5900-592500	FINANCING USES TRANSFER TO DESIGNATED FUNDS	30,000.00	0.00	0.00	30,000.00	0.00
Total Dept 5900 - OT	OTHER FINANCING USES	30,000.00	0.00	0.00	30,000.00	0.00
TOTAL EXPENDITURES		1,549,771.00	267,509.88	45,810.24	1,282,261.12	17.26
Fund 150 - FIRE/AMBULANCE TOTAL REVENUES TOTAL EXPENDITURES NET OF REVENUES & EXPENDI	ABULANCE FUND: 3 EXPENDITURES	1,549,771.00 1,549,771.00 0.00	206, 480.95	21,384.96 45,810.24	1,343,290.05	13.32
OF MEADINOPS &	RENULLIORES	0.00	(61,028.93)	(24, 425.28)	61,028.93	100.00

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