



FINANCE COMMITTEE MEETING

Thursday, October 8, 2018, 5:00 PM

Village Hall, 123 N. River St.

For additional information, visit www.waterfordwi.org

Call to Order

Roll Call

Comments and Correspondence

Public Appearances

Reading and Approval of Minutes 9-24-18, 9-27-18

New Business

1. Review and Discussion for FY 2018 Fire and EMS (with minor associated funds) Budget Proposals; Consider a motion to recommend to the Village Board for approval.

Adjournment

Public Notice

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

Posted: 10/5/18; 5 : 3 0 p.m.

1 Finance Committee
2 September 24, 2018 Meeting Minutes – Unapproved
3
4

5 Chairman Ewert called the meeting to order at 5:30 pm.

6 Present: Andy Ewert, Troy McReynolds, Rebecca Bell; Don Houston joined the meeting at 5:52 pm.
7

8 Excused: Colleen Weber
9

10 Guests: Bob Nash, Michelle Vandehey, Danielle Brown, Colleen Schauer, Rick Mueller, Rachel Ladewig, Tara
11 and Kevin of Johnson Block Auditors, Barbara Messick, Zeke Jackson
12

13 Approval of minutes for 6-11-18 Finance meeting: Motion by McReynolds; second by Bell. Motion carried.
14

15 Review and action on Draft Audited Financial Statements: Auditors provided an overview of the Village
16 finances with a report card and recommendations moving forward, noting the challenges of staff turnover
17 and software changes/training. Overall, Village financial health is good.

- 18 ○ Deficiencies - preparation of financial papers (not a huge red flag, not unusual for
- 19 municipalities) and segregation of duties (gap because of changeover of staff)
- 20 ○ Material audit adjustment
- 21 ○ Monthly closing process recommended
- 22 ○ Reviewing and updating financial policies
- 23 ○ Escrow deposit accounts - getting a process in place
- 24 ○ Spending impact fees spent in a timely manner
25

26 Bell motioned to refer the draft Audited Financial Statements prepared by Johnson & Block to the Village
27 Board. Second by Houston. Motion carried
28

29 Review and discussion of budget to actual reports: Treasurer Vandehey reported that the budget to actual
30 reports are not up to date as newly provided information must be entered. She said she would be able to
31 provide the reports for the next meeting. Bell motioned to table discussion until the September 27th meeting.
32 Second by McReynolds. Motion carried.
33

34 Review and discussion of 2019 budget calendar: The committee noted the proposed dates for the budget
35 reviews. Bell indicated that early meetings pose a conflict with her job and she may not be able to make those
36 on time. Ewert requested that Houston chair the October 8th meeting as he will be unable to attend. Ewert
37 also noted that he may be late for the September 27th meeting. Village board members were invited to attend,
38 but are not required to do so. Motion by McReynolds to approve the calendar with notations. Second by Bell.
39 Motion carried.
40

41 With no further business, Houston motioned to adjourn at 6:25 pm; second by McReynolds. Motion carried.
42
43

44 Respectfully submitted by
45 Barbara Messick, PIO

1 Finance Committee
2 September 27, 2018 Meeting Minutes – Unapproved
3
4

5 President Houston chairing the meeting in absence of Chair Ewert, called the meeting to order at 5:31 pm.
6

7 Present: Troy McReynolds, Don Houston, Colleen Weber left meeting at 7:00 pm; no quorum after 7
8

9 Excused: Andy Ewert, Rebecca Bell
10

11 Also attending: Michelle Vandehey, Colleen Schauer, Rick Mueller, Barbara Messick, Zeke Jackson, Kathy
12 Nargis, Jim Bergles, Tom Nehring
13

14 Approval of minutes for 9-24-18 Finance meeting tabled.
15

16 Page by page review:

17 Review of Library, Fire & Ambulance, Municipal Court, Parks, Water, Sewer, Capital
18

19 With no further business, Houston motioned to adjourn at 6:25 pm; second by McReynolds. Motion carried.
20
21

22 Respectfully submitted by
23 Barbara Messick, PIO



Village of Waterford

FINANCE COMMITTEE

Meeting Date 10/08/18

EMS: Summary of Significant Budgetary Changes from 2018 to 2019:

EMS Operations

Best management practices in City Management dictate that any unit of government (department or service) that can be privatized should be analyzed for that purpose in order to deliver the lowest cost service to the taxpayer, at the highest level of service delivery. Our EMS system consumes approximately 80% of the manpower resources in the old combined Fire/EMS department. Cost to the taxpayers have continued to rise since at least 2016 when examining revenues vs expenses, from \$6354 in 2016 to a cost of \$92,728 at the end of August of 2018 (likely will be in excess of \$120,000 by FY end 2018).

We have split Fire from EMS for budget and financial management purposes in FY 2019. This will better allow us to manage the revenues and expenses associated with each entity in a business like fashion, and ensures proper assignment of costs to users of service.

1. Account 46231, Rescue Revenue: Given that EMS could be a privatized service, it should be expected that the department should stand on it's own revenue stream to offset expenses. Excellence in service delivery comes at a cost. Our paramedic level service has the capacity to deliver 56 life saving medications and can do the exact same procedures that one would find in a Hospital ED, effectively putting an emergency room into a patients living room on a few minutes notice. Revenue has been adjusted to reflect upcoming fee change proposals that will be adopted as a part of the 2019 budget adoption process by the Village Board.

2018 Budget: \$280,000 2019 Budget: \$370,000 Change: \$90,000

2. Account 5230011, Salaries and Wages: Allocations have been made between Fire Operations and EMS at a 50/50 split. The department model has worked well, and 8 "graduates" have gone on to receive full time job offers in 2018. This puts the department into a rebuilding mode for FY 2019, and with it, the need for talent attraction for some more seasoned Paramedics and Paramedic Trainees. The night shift stipend has been adjusted from \$25 to \$75 per night. Wages have also been increased per recommendation of the Personnel Committee by a 2.9% COLA.

2018 Budget: \$192,731 2019 Budget: \$234,403 Change: \$41,672

3. Account 5230012, Social Security and Medicare: This is a subordinate account of 5230011, Salary and Wages. It has been adjusted to reflect the proportional changes associated with that account.

2018 Budget: \$15,815 2019 Budget: \$17,932 Change: \$2117

4. Account 5230014, Health, Life, and Disability Insurance: Two EMS employees are eligible to receive coverage under team care. Other rates have been adjusted based on updated quotes from Hartford Insurance and R & R.

2018 Budget: \$16,832 2019 Budget: \$370,000 Change: \$90,000

5. Account 5230015, Retirement: This is a subordinate account of 5230011, Salary and Wages. It has been adjusted to reflect the proportional changes associated with that account. We believe the 2018 budget was in error and accounted for ALL wages paid through Fire and EMS.

2018 Budget: \$13,923 2019 Budget: \$1724 Change: \$-12,199

6. Account 5230018 Continuing education: This change reflects a new program to provide funding support for 2 Paramedic Scholarships, valued at \$12,000 each. Tuition and books are approximately \$8000 for the program, with an additional \$4000 provided for living expenses during the 1 year program. The idea being for those living in private rooms in the dorm, we will maximize available "on duty" time from these two recipients.

2018 Budget: \$3900 2019 Budget: \$27,900 Change: \$24,000

7. Account 5230019, Physicals contains a slight reduction from prior years due to disuse of the budgeted sums.

2018 Budget: \$1888 2019 Budget: \$1700 Change: \$-188

8. Account 5230022, Cell Phones: Increase to reflect reimbursement to Chief and Assistant Chief for personal cell phone usage for Village.

2018 Budget: \$0 2019 Budget: \$1200 Change: \$1200

9. Account 5230024 Station 1 and 2 R & M: This fund was for tiling of a hallway and other maintenance that will not be completed until after the Dorms are built.

2018 get: \$4750 2019 Budget: \$2000 Change: \$-2750

10. Account 5230024 Truck Repair and Maint: This fund has a slight increase due to repair and maintenance expenses in 2018 and likely in 2019.

2018 Budget: \$7175 2019 Budget: \$10,000 Change: \$2825

11. Account 5230029, EMS Response Billing: This has been adjusted to account for increase revenue, and is valued at 7% of the collections.

2018 Budget: \$15,300 2019 Budget: \$26,650 Change: \$11,350

12. Account 5230034, Medical Supplies: Total supply costs have been upwardly adjusted by a small amount to account for increased runs.

2018 Budget: \$20,000 2019 Budget: \$21,000 Change: \$1000

13. Account 5230034, Office Supplies: Account increased to handle extrapolation of expenses in FY 2018.

2018 Budget: \$3750 2019 Budget: \$4000 Change: \$250

14. Account 5230036, Equip Repairs and Maint: Account increased to handle extrapolation of expenses in FY 2018.

2018 Budget: \$5615 2019 Budget: \$6500 Change: \$885

15. Account 5230038, Vehicle Gas: Account increased to handle anticipated increase in run volume.

2018 Budget: \$5600 2019 Budget: \$6000 Change: \$400

EMS Rescue 102 Grant Fund (Minor Fund 220)

This fund is provided for under state statute and is intended to supplement the mission delivery of EMS departments. This money comes as a State Grant, and is fairly consistent over time.

1. Account 43529, Rescue 102 Grant: Decrease in State supported Aid in FY 2019.

2018 Budget: \$5600 2019 Budget: \$6000 Change: \$400

2. Account 5230034 Rescue 102 Grant Expenditures: This increase represents an appropriation to allow the EMS department to handle acquisitions as they deem appropriate for compliance with the Grant Act 102 program. Unspent monies will remain in the fund balance for the account of the minor fund.

2018 Budget: \$6000 2019 Budget: \$16,773 Change: \$10,773

EMS Capital:

The largest item contemplated in the 2019 budget is the upgrades to Fire Station #2 for the Dorm and Training Bays project. This will facilitate the redevelopment of Fire Station #1, and will allow consolidation of activities on a single site. This project is presently budgeted at \$1,800,000, but we will revise following meetings with Architects. Also Contemplated are mobile fleet computers at \$16,000 in 2020.

Respectfully submitted,

Michelle Vandehey
Treasurer

		2016	2017	2018	2018	2019
Fund 100		Actual	Actual	Budget	8/29 ending	Budget
Ambulance						
Revenues						
Service Fees						
46231	Rescue Revenue (Outsourced Billing)	229,107	243,769	280,000	129,329	370,000
	Subtotal	229,107	243,769	280,000	129,329	370,000
	Total Revenue	\$229,107	\$243,769	\$280,000	\$129,329	\$370,000
Expenses						
Personal Services						
5230011	Salaries & Wages	150,000	177,307	192,731	125,271	234,403
5230012	Social Security & Medicare	11,475	13,590	15,815	9,515	17,932
5230014	Health/Life/Disability Insurance	7,222	7,222	16,832	8,534	15,072
5230015	Retirement	0	0	13,923	2,035	1,724
5230018	Continuing Education	2,413	1,202	3,900	3,219	27,900
5230019	Physicals	\$925	\$1,020	\$1,888	\$1,384	\$1,700
	Subtotal	\$171,110	199,321	\$243,201	\$148,574	\$297,030
Contractual Services						
5230022	Utility - DirecTv	0	0	900	423	900
5230022	Cell Phone	419	61	0	0	1,200
5230022	Electric	6,552	3,864	6,600	4,046	6,600
5230022	Gas	1,371	1,274	3,450	2,032	3,450
5230022	Telephone	2,458	2,852	3,395	1,439	3,395
5230022	Water & Sewer	880	850	1,196	733	1,196
5220024	It Expenses	313	6,040	8,585	5,603	8,585
5230024	Station #1 & #2 R&M	5,365	5,737	4,750	0	2,000
5230024	Truck Repair & Maint	10,447	15,536	7,175	23,206	10,000
5230029	EMS Response Billing	15,544	12,718	15,300	9,053	20,650
5230029	Other Contractual (Vernon)	0	300	20,000	4,950	20,000

		2016	2017	2018	2018	2019
Fund 100		Actual	Actual	Budget	8/29 ending	Budget
Ambulance						
	Subtotal	\$43,348	\$49,231	\$71,351	\$51,483	\$77,976
Operating Supplies						
5230034	Medical Supplies	9,992	26,582	20,000	14,364	21,000
5230034	Uniforms	3,456	3,597	4,000	2,892	4,000
5230035	Office Supplies	5,799	4,617	3,750	\$3,660	4,000
5230036	Oxygen/Cylinder Rental	1,756	2,152	2,800	\$1,085	2,300
5230036	Equip Repairs and Maint	5,714	7,991	5,615	\$5,928	6,500
5230038	Vehicle Gas	4,310	5,163	5,600	\$4,882	6,000
	Subtotal	\$21,003	36,948	\$30,550	\$22,001	\$31,300
	Total Expenditures	\$235,461	\$285,500	\$345,102	\$222,057	\$406,306
	Total Cost Of Service	-\$6,354	-\$41,731	-\$65,102	-\$92,728	-\$36,306
Items prior to 2019 are 50% allocations of cost. EMS as a separate tracking entity began in FY 2019						

Village of Sister Bay 2018 Annual Budget

Fund 220		2016	2017	2018	2018	2019
Rescue 102 Grant		Actual	Actual	Budget	8/29 ending	Budget
Revenue						
Beginning Balance		9,171	11,269	13,602	13,602	16,773
Grants From Local Governments						
43529	Rescue 102 Grant	5,918	5,926	6,000	5,375	5,375
	Subtotal	\$5,918.00	\$5,926.00	\$6,000	\$5,375	\$5,375
Miscellaneous Revenue						
48110	Interest Income	65	0	0	0	0
	Subtotal	\$65.00	\$0.00	\$0	\$0	\$0
Total Revenue		\$5,983	\$5,926	\$6,000	\$5,375	\$5,375
Total Funds Available		15,089	17,195	19,602	18,977	22,148
Expenditure						
Supplies & Expenses						
5230034	Rescue 102 Grant Expenditures	3,885	3,593	6,000	2,204	16,773
	Subtotal	\$3,884.76	\$3,593.22	\$6,000	\$2,204	\$16,773
Total Expenditures		\$3,885	\$3,593	\$6,000	\$2,204	\$16,773
Total Fund Balance		11,269	13,602	13,602	16,773	5,375
<i>Proof to Audit (p.50)</i>		11,269	13,602			



Village of Waterford

FINANCE COMMITTEE

Meeting Date 10/08/18

Fire: Summary of Significant Budgetary Changes from 2018 to 2019:

Fire Operations

Best management practices in City Management dictate that any unit of government (department or service) that can be privatized should be analyzed for that purpose in order to deliver the lowest cost service to the taxpayer, at the highest level of service delivery. Our Fire System consumes approximately 20% of the manpower resources in the old combined Fire/EMS department, and is the most capital intensive. Cost of Operations (Excluding Capital) to the taxpayers have continued to rise since at least 2016 when examining expenses, from \$500,4254 in 2016 to a cost of \$581,273 at the end of FY 2018 (Budget), a change of \$80,848 over the last 2 years.

We have split Fire from EMS for budget and financial management purposes in FY 2019. This will better allow us to manage the revenues and expenses associated with EMS in a similar fashion to an enterprise fund, and will allow us to better understand Fire related expenses.

1. Account 5220011, Salaries and Wages: Allocations have been made between Fire Operations and EMS at a 50/50 split. The department model has worked well, and 8 paramedic "graduates" have gone on to receive full time job offers in 2018. This puts the department into a rebuilding mode for FY 2019, and with it, the need for talent attraction for some more seasoned Paramedics and Paramedic Trainees. The night shift stipend has been adjusted from \$25 to \$75 per night. Wages have also been increased per recommendation of the Personnel Committee by a 2.9% COLA. We will need to assign wages differently in years ahead to reflect a more accurate, run or call based, capture of expenses, with the anticipation that Fire Wages will decrease, and EMS (fee supported) wages will take on a larger share of the burden.

2018 Budget: \$192,731 2019 Budget: \$234,403 Change: \$41,672

2. Account 5220012, Social Security and Medicare: This is a subordinate account of 5230011, Salary and Wages. It has been adjusted to reflect the proportional changes associated with that account.

2018 Budget: \$15,815 2019 Budget: \$17,932 Change: \$2117

3. Account 5220014, Health, Life, and Disability Insurance: Two EMS employees are eligible to receive coverage under team care. Other rates have been adjusted based on updated quotes from Hartford Insurance and R &R.

2018 Budget: \$16,832 2019 Budget: \$14,919 Change: \$-1913

4. Account 5220015, Retirement: This is a subordinate account of 5230011, Salary and Wages. It has been adjusted to reflect the proportional changes associated with that account. We believe the 2018 budget was in error and accounted for ALL wages paid through Fire and EMS.

2018 Budget: \$13,923 2019 Budget: \$1724 Change: \$-12,199

5. Account 5220019, Physicals contains a slight reduction from prior years due to disuse of the budgeted sums.
2018 Budget: \$1888 2019 Budget: \$1700 Change: \$-188
6. Account 5220022, Cell Phones: Increase to reflect reimbursement to Chief and Assistant Chief for personal cell phone usage for Village.
2018 Budget: \$0 2019 Budget: \$1200 Change: \$1200
7. Account 5220024 Station 1 and 2 R & M: This fund was for tiling of a hallway and other maintenance that will not be completed until after the Dorms are built.
2018 get: \$4750 2019 Budget: \$2000 Change: \$-2750
8. Account 5220024 Truck Repair and Maint: This fund has a slight increase due to repair and maintenance expenses in 2018 and likely in 2019.
2018 Budget: \$7175 2019 Budget: \$10,000 Change: \$2825
9. Account 5220036, Equip Repairs and Maint: Account increased to handle extrapolation of expenses in FY 2018.
2018 Budget: \$5615 2019 Budget: \$6500 Change: \$885
10. Account 5220038, Vehicle Gas: Account increased to handle anticipated increase in run volume.
2018 Budget: \$5600 2019 Budget: \$6000 Change: \$400

Fire Dept 2% Dues (Minor Fund 215)

This fund is provided for under state statute and is intended to supplement the mission delivery of Fire departments by supplying funding for 4 items provided under state statute related to pension funding, training, and fire suppression equipment. This money comes as a State Grant, and is fairly consistent over time.

1. Account 43529, 2% Dues: Decrease in State supported Aid in FY 2019.
2018 Budget: \$19,100 2019 Budget: \$18,600 Change: \$-500
2. Account 5230034 2% Dues Grant Expenditures: This increase represents an appropriation to allow the Fire department to handle acquisitions as they deem appropriate for compliance with the Grant for 2% Dues program. Unspent monies will remain in the fund balance for the account of the minor fund.
2018 Budget: \$6000 2019 Budget: \$45,504 Change: \$39,504

Fire & Rescue Department Donations (Fund 221)

1. Account 48503 Rescue Donations: Due to the departure of Runzheimer International, we do not anticipate having substantial funding for this fund in the years ahead.

2018 Budget: 2,000 2019 Budget: \$0 Change: \$-2,000

2. Account 5220039 Donation Expense: We have made all funds in the minor fund balance available to the department in the ensuing year. Any unspent funds will revert to the minor fund balance for the fund.

2018 Budget: \$10,900 2019 Budget: \$39,340 Change: \$28,440

Fire & Rescue Impact Fees (Fund 276)

1. Account (unnumbered transfer), Fire and Rescue Impact Fees: This account was established to handle capital needs of the Fire and Rescue Departments. We are transferring 100% of fund balance into debt service in order to service the next several years of debt service payments for the anticipated Dorm and Station upgrades.

2018 Budget: \$0 2019 Budget: \$135,476 Change: \$135,476

Fire Capital:

The largest item contemplated in the 2019 budget is the upgrades to Fire Station #2 for the Dorm and Training Bays project. This will facilitate the redevelopment of Fire Station #1, and will allow consolidation of activities on a single site. This project is presently budgeted at \$1,800,000, but we will revise following meetings with Architects. Also Contemplated are mobile fleet computers at \$16,000 in 2020.

In years beyond 2019, we will allocate capital expenditures by either EMS or Fire so that we can properly assign costs to each service and ensure that our rate structure and expenditures supports the missions of the respective departments.

Respectfully submitted,

Michelle Vandehey
Treasurer

		2016	2017	2018	2018	2019
Fund 100		Actual	Actual	Budget	8/29 ending.	Budget
Expenditures						
Personal Services						
5220011	Salaries & Wages	170,412	185,680	192,731	125,271	234,403
5220012	Social Security & Medicare	12,888	14,217	15,815	9,515	17,932
5220014	Health/Life/Disability Insurance	7,987	9,969	16,832	8,354	14,919
5220015	Retirement	0	0	13,923	2,035	1,724
5220018	Continuing Education	2,413	1,202	3,900	3,219	3,900
5220019	Physicals	925	1,020	1,888	1,384	1,700
	Subtotal	194,625	212,088	245,088	149,776	274,577
Contractual Services						
5220022	Utility - DirecTv	0	0	900	423	900
5220022	Cell Phone	419	61	0	0	1,200
5220022	Electric	6,552	3,864	6,600	4,046	6,500
5220022	Gas	1,371	1,274	3,450	2,032	4,250
5220022	Telephone	2,458	2,852	3,395	1,439	3,250
5220022	Water & Sewer	880	850	1,196	733	1,200
5220024	It Expenses	313	6,040	8,585	5,603	8,500
5220024	Station #1 & #2 R&M	5,365	5,737	4,750	0	1,250
5220024	Truck Repair & Maint	10,447	15,536	7,175	23,206	10,000
	Subtotal	27,804	36,213	36,051	37,480	37,050
Supplies & Expenses						
5220033	Meetings and Conferences	1,145	1,419	2,515	537	2,515
5220034	Uniforms	3,456	3,597	4,000	2,928	4,000
5220035	Office Supplies	5,799	4,617	3,750	3,660	3,750
5220036	Equipment Repairs and Maint	5,714	7,991	5,615	5,928	6,500
5220036	Hydrant Rental	237,131	237,131	237,131	237,131	237,131
5220036	Small Equipment	8,843	3,989	8,500	13,616	10,000
5220038	Vehicle Gas	4,310	5,163	5,600	4,882	6,000

		2016	2017	2018	2018	2019
Fund 100		Actual	Actual	Budget	8/29 ending.	Budget
Expenditures						
5220039	Other Supplies & Expense	11,598	9,234	7,500	22,004	0
	Subtotal	\$277,996	273,141	274,611	290,686	\$269,896
	Total Expense	\$500,425	\$521,441	\$555,750	\$477,941	\$581,523
	Cost To Deliver Service	\$500,425	\$521,441	\$555,750	\$477,941	\$581,523
	EMS was split from Fire in 2019 budget. Allocations were made 50% to each. Going forward, this should assign actual expenses for each operational service					

Fund 215		2016	2017	2018	2018	2019
Fire Dept Dues 2%		Actual	Actual	Budget	8/29 ending	Budget
Revenue						
Beginning Balance		16,400	32,709	18,502	18,502	26,904
Grants From Local Governments						
43529	2% Dues	18,385	19,102	19,100	18,738	18,600
	Subtotal	\$18,385	\$19,102	19,100	\$18,738	\$18,600
Total Revenue		\$18,385	\$19,102	\$19,100	\$18,738	\$18,600
Total Funds Available		34,785	51,811	37,602	37,240	45,504
Expenditures						
Supplies & Expenses						
5230034	2% Dues Expenditures	2,076	33,309	6,000	0	45,504
	Subtotal	\$2,076	\$33,309	\$6,000	\$0	\$45,504
Total Expenditures		\$2,076	\$33,309	\$6,000	0	\$45,504
Total Fund Balance		32,709	18,502	31,602	37,240	0
<i>Proof to Audit (p.50)</i>		32,709	18,502			

Fund 221		2016	2017	2018	2018	2019
Fire & Rescue Donations		Actual	Actual	Budget	8/29 ending	Budget
Revenue						
Beginning Balance		45,485	65,965	38,536	38,536	39,340
Donations & Contributions						
48503	Rescue Donations	53,981	4,283	2,000	4,000	\$0
	Subtotal	\$53,981	\$4,283	2,000	4,000	\$0
Total Revenue		\$53,981	\$4,283	\$2,000	\$4,000	\$0
Total Available Funds		99,466	70,248	40,536	42,536	38,845
Expenditures						
Supplies & Expenses						
5220039	Donation Expense	33,501	31,712	10,900	3,196	39,340
	Subtotal	33,501	31,712	10,900	3,196	\$39,340
Total Expenditures		\$33,500	31,712	10,900	3,196	\$39,340
Total Fund Balance		65,966	38,536	29,636	39,340	0
<i>Proof to Audit (p.51)</i>		<i>65,965</i>	<i>38,536</i>			

		2016	2017	2018	2018	2019
Fund 276		Actual	Actual	Budget	8/29 ending	Budget
Fire & Rescue Impact Fees						
Revenue						
Beginning Balance		64,132	87,436	129,471	129,471	135,476
Donations & Contributions						
48671	Fire Impact Fees	22,819	42,035	0	6,005	0
	Subtotal	\$22,819	\$42,035	\$0	\$6,005	\$0
48112	Impact Fee Interest	485	0	0	0	0
	Subtotal	\$485	\$0	\$0	\$0	\$0
	Total Revenue	\$23,304	\$42,035	\$0	\$6,005	\$0
	Total Available Funds	87,436	129,471	129,471	135,476	135,476
Expenses						
	Impact Fee Expenses	0	0	0	0	0
	Transfer to Debt Service					135,476
	Total Fund Balance	87,436	129,471	129,471	135,476	0
	<i>Proof to Audit (p.52)</i>	87,436	129,471			
		0	0			