

# SHORELINE FIRE DEPARTMENT



**2018 BUDGET**

**December 28, 2017**

*Matt Cowan*

Fire Chief

# INTRODUCTION

The Shoreline Fire Department serves a population of approximately 57,000 citizens within the City of Shoreline in an area of approximately 14 square miles. In addition, the ALS program serves the cities of Bothell, Kenmore, Lake Forest Park, and a portion of Woodinville with an additional population of over 150,000 in an area of approximately 37 square miles.

The **mission of the Shoreline Fire Department** is to make our community safer by protecting lives and property and caring for the needs of the people we serve. The Shoreline Fire Department is committed to providing high quality services to the community at an acceptable level of taxation. We work to the best of our ability to efficiently and effectively mitigate fire and life safety crisis and assist in other situations to meet our customers' urgent needs. We provide education, training, and assistance to our customers to make the Shoreline community a safe place to live and work. We aspire to provide a prompt, professional and positive experience to all we serve. We accomplish our mission by providing:

- Fire suppression services
- Emergency medical services
- Fire prevention services
- Special operations services
- Disaster preparedness and response
- Community education and outreach
- Programs to ensure our personnel are safe and prepared to respond

The following **general budget philosophy and policies** are the basis on which staff develop budget recommendations, and establish funding priorities within the identified revenues the Department has available to provide the services and programs identified above.

- The Department will maintain high service levels in emergency service operations, which include responses to fire and medical emergencies. These services receive the highest priority for funding. When increased service demands are experienced over a sustained period of time, resources should be provided to prevent service level degradation.
- The Department will avoid adopting budgetary procedures that result in balancing current operational costs at the expense of future years' operations. Funding for new programs and services in operating funds should be limited to the extent that they can be reasonably funded over the near-to-long-term, given the current revenue stream.
- The Department will maintain a budgetary control system to ensure compliance with the adopted budget, especially with regard to State of Washington Budget Law, and will prepare regular reports comparing actual revenues and expenditures to budgeted amounts. The Board of Commissioners receives monthly "budget to actual" financial statements on the funds and programs.

- The Department’s balanced budget philosophy is that a budget is considered to be in balance when the funds’ total resources of beginning fund balance, revenues, and other financing sources are equal to or greater than the total of expenditures, other financing uses, and ending fund balance. Current revenues (including fund balance less operating reserves) will be sufficient to support current expenditures. Revenue estimates will be realistic and debt financing will not be used for current operating expenses.
- Budget adoption by the Board of Commissioners shall be at the fund level. Any changes in appropriations at the fund level require Board approval.
- All interest earned within a fund is retained by that fund and is considered as a portion of the fund’s revenue source.
- It is the policy of the Board of Commissioners to maintain various expense and reserve funds and operating contingencies as detailed below.

## **FUND DESCRIPTIONS:**

### **General Expense Fund**

This fund is used for the day-to-day operations of the Department (excluding ALS) and is segmented into cost centers based on the following divisions:

- Administration
- Legislative Services (Board of Commissioners)
- Fire Suppression
- Fire Prevention
- Community Outreach
- Training
- Support Services
- IT Services
- Other
- EMS/BLS
- Interfund Transfers

This account is funded primarily, over 80%, from property taxes and the Fire Benefit Charge (FBC), with additional sources such as the BLS contract and transport fees, ALS overhead charges, service contracts and other miscellaneous sources.

### **General Benefits Funds**

These funds are used for the payment of all medical/dental costs related to retired LEOFF 1 employees per applicable State law. In addition, it is used to cash out vacation and sick leave obligations for employees separating from service. This account is funded by inter-fund transfers from the General Expense Fund. Under the new post-retirement salary savings plan, employees have incentive to retire after varying years of service depending on their retirement plan. The program will also provide the Department better forecasting of retirement payouts, etc.

### **General Reserve Fund**

This fund is available for unforeseen urgent or emergency needs and is intended to provide for unanticipated expenditures or revenue shortfalls of a non-recurring nature. The minimum balance for this fund is 10% of the annual general expense budget, not including capital purchases and benefits reserve. This fund is kept at a minimum of 10%, as set by Resolution. This account is funded by inter-fund transfers from the General Expense Fund and/or from an ending fund balance.

### **General Capital Fund**

This fund is available for the acquisition and purchase of apparatus, equipment, land, and facilities. It is also available for funding large maintenance projects. The allocation of funds from this account is through the budget approval process and is based on an approved replacement/repair schedule. This account is funded by inter-fund transfers from the General Expense Fund, and other miscellaneous deposits.

### **ALS Expense Fund**

This fund is used for the day-to-day operations of the ALS Division. This account is funded through a contract with King County EMS. King County EMS receives its funding from a countywide EMS property tax levy. The current levy was recently approved in 2013 for six years (2014-2019) at a rate of approximately \$.30 per \$1,000 assessed value. The contract with KCEMS is typically invoiced out on a monthly basis with reimbursement of actual charges related to the ALS program. Within the ALS contract there is a provision known as "ALS Program Reserves" which are dollars kept by KCEMS from previous year's unexpended ALS allocation. These dollars can be drawn from on an annual basis to balance the ALS budget in certain years where costs are above the allocation. The minimum targeted balance for the KCEMS program reserve is approximately \$200,000 per medic rig or a total of \$600,000. Currently this has been drawn down below our desired target due to the recent increase in staffing costs associated with the training of six new paramedics. In 2018 we are anticipating sending two Firefighters to Paramedic training. This fund also includes monies allocated to reserves and benefits.

### **ALS Capital Fund**

This fund is available for the acquisition and purchase of apparatus, equipment, land, and facilities related to the ALS program. It is also available for funding large maintenance projects. The allocation of funds from this account is through the budget approval process and is based on an approved replacement/repair schedule. This account is funded by inter-fund transfers from the ALS Expense Fund and the proceeds from surplus apparatus and equipment.

### **GO Bond Fund**

The General Obligation Fund is used for the repayment of the 2015 GO Bond. This account is funded by a separate property tax and is a "pass through" type of a fund that requires minimal involvement by the Fire Department.

### **EMS Donations Fund**

This fund is available for apparatus, equipment, and training related to emergency medical services. This account is funded by donations from the community.

### **CMT Fund**

This fund is used for the day-to-day operations of the Community Medicine Technician (CMT) program. This account is primarily funded through a contract with King County EMS. King County EMS receives its funding from a countywide EMS property tax levy. The CMT program was initiated in October of 2015 and will end on December 31, 2017. A reformatted CMT program has been authorized for 2018, with a possible extension through the end of 2019. This fund is used as a pass through for CMT program expenses.

### **CIP Fund**

The Capital Improvement Plan (CIP) fund will be used for tracking revenues and expenses resulting from the Capital Bond that was approved by voters in August, 2015. This fund will be used during the life of the \$9.5 million capital bond, approximately ten years.

## **OTHER TERMS OR GOALS**

### **Carryover**

It is the Department's policy to maintain an operating reserve balance in both the General and ALS Expense Funds at a level sufficient to provide for cash flow needs, a reasonable amount for emergent or unforeseen needs and an orderly adjustment to adverse changes in revenues. The current philosophy is to maintain an amount equal to 25% of annual general operating expenses, plus \$700,000 of unanticipated expenses, minus anticipated revenues in the first quarter of the year. For 2018 this amount equals \$3,594,170 of remaining fund balance in the Expense Fund. This balance is called the "carryover" amount. It is the funds that are necessary to continue business as normal from January 1 to April 1, which is when the first half revenues from the property tax levy are received. The Fire Chief, in conjunction with the Board of Commissioners, will analyze fund balance requirements from time to time and recommend changes as needed.

# OVERVIEW

This is the fifth year in a marked change in how the budget has been prepared and we are continuing to improve on the process. Simply, if a person is going to be held accountable for adhering to a budget for a specific Division, program, or purchase, he or she should have input on the amount of that budget. We encountered minor struggles early on in the process, but those concerns have eased and the process has become fairly smooth. The accuracy and efficiency in developing the budget is improving as well as the accountability. This document represents a significant amount of staff time and energy as the Department continues to strive for long-term financial sustainability.

There are two separate budgets for the Shoreline Fire Department, the General and the ALS budget. The ALS program is supported by the King County EMS levy, which is a consistent and relatively stable revenue source. Typically the ALS budget is a balanced budget with detailed allocations specified by KCEMS being transferred in to cover ongoing expenses, with little optional spending for projects. In 2018 there will be approximately \$7,756,508 in total revenues, including transfer in for capital projects. The following discussions on the budget will mainly revolve around the General fund budget, not the ALS budget.

For 2018, the Department will realize an increase in revenues for the General budget. While not finalized, currently an increase of 14.52% of assessed valuations (AV) is anticipated. In August of 2015, Shoreline citizens approved diversifying the revenue sources for the Department by approving a Fire Benefit Charge (FBC). The FBC is a fee that is assessed per square foot of a structure and therefore is not predicated on AV. However, the Department's pledge was to keep the overall taxation of the Community around the equivalent of a \$1.50 property tax levy for operational expenses. For 2018, the Department to provide some relief to the taxpayers and did not increase revenues by 14.52%, but instead limited the increase to a 10% increase. Furthermore, it was decided to provide more relief by increasing the weight of the FBC. So, the fire department property tax levy will be set at \$.95/\$1,000 of AV and the FBC will generate the equivalent of a \$.55 levy. This equates to total revenues of about \$14,562,722 for 2018. This increase in revenues will allow the Department to continue addressing some of the previously deferred capital projects.

The 2018 General Expense line item budget has increased by \$1,405,732 or 8.77% from the 2017 budget, with most of the increases, aside from salary and benefits, in the Training Division. The Training Division was the first and deepest area that was cut when we entered the recession, so it had the largest margin to catch up and has been significantly increased over the past few budgets. Overall the Department is in a very good, stable, financial position, especially considering current economic trends and that we have diversified revenue sources with the FBC.

Additionally, the Department has been able to successfully develop and get a fire impact fee program approved. These fees must be used for capital projects that directly address the impacts of new developments. It is anticipated that these fees will generate hundreds of thousands of

dollars, which will help alleviate the burden on our operating budget to fund those projects. This is new for 2018, so actual revenues and how the program operates will be closely monitored and adjusted as necessary.

In 2018 the Department will continue to have significant facility capital expenses as we address repairs and projects that have been delayed due to funding shortfalls. For example, we are addressing three specific, larger value projects at stations 64 and 65; apparatus bay doors, apparatus exhaust systems, and flooring replacements. We are also going to conduct major repair work on the training tower and remodel work inside station 61. These larger expenses, along with normal line item expenses, will deplete all anticipated revenues in 2018. However, we are still anticipating a capital projects fund of nearly \$2.2 million at the beginning of 2018. These funds are necessary to augment the capital bond funds for the new station 63 construction project. One of our organizational goals is to address needed annual capital projects and still have this fund grow over the next ten years to a level that is self-sustaining once the current capital bond is completed. The long-term vision is to not rely on future capital bonds except for the very large projects that are beyond our ability to cover from the capital fund.

**SUMMARY**

The 2018 budget reflects increasing line item expenses to complete the recovery process of our operations. This next year will again see significant improvements in training opportunities and will allow additional funds to address some of our larger capital needs. We have been able to confirm that the new strategy in maintaining carryover funds has been accurate and we continue to refine this process. Much of the Capital Fund will be used in 2018 on the new station 63 project, the Benefit Fund is funded appropriately and stable, and the Reserve Fund will remain at approximately 10% of expenses as set by Resolution. The chart below identifies a summary of actions for 2018.

<b>Summary of 2018 Budget Proposals</b>	
<b><u>Area</u></b>	<b><u>Notes</u></b>
Staffing	Add 4 Firefighters, fund part-time project manager position for 12 months.
Reserve Fund	Add funds to maintain 10% of annual operating expenses. <i>For 2018 it is \$121,848</i>
Carryover	Maintain a carryover target of 25% of operating expenses, minus average revenues of \$1m, plus \$700k for unanticipated expenses. <i>For 2018 there is an extra \$373,124</i>
General Benefits Fund	Transfer funds to cover previous year expenses and ensure coverage of full liabilities. <i>For 2018 it is \$154,318</i>
General Capital Fund	Increase capital fund level by transferring \$200k of extra carryover and \$859,650 from operating revenues to cover \$859,650 of anticipated 2018 capital purchases.
ALS	Send two personnel to Paramedic training.

Since 2009 the Department has seen major tax revenue losses. We have had to make difficult reductions and cuts to multiple areas, but we have made big improvements in our recovery. We were very fortunate to have the support of our Community in passing the FBC, because without it we would struggle with sustainability. The FBC will allow us to smooth out some of the extreme swings in funding and allow us to more accurately prepare for long-term needs. We are also very fortunate to now have a fire impact fee program to offset the impacts of new developments as the area continues to experience significant growth. We will continue to work diligently in meeting our citizens' needs and desires by providing them with the highest level of services possible while maintaining efficiencies and cost effectiveness in all areas.

Thanks for all your hard work in making the Shoreline Fire Department a successful and professional organization!

*Matt Cowan*

Fire Chief

# DETAILS

Our budget process is driven in large part by our Strategic Plan and the core organizational strategies identified therein:

- Identify services and service levels and improve service where needed.
- Develop a stable and sustainable financial plan.
- Ensure that essential resource needs are adequately met.
- Improve organizational communication both internally and externally.
- Implement ongoing strategic planning.

The budget is presented by organizational totals first, followed by individual funds and, as appropriate within funds, by individual divisions. *Note: Some dollar amounts may not add up exactly as some rounding may have occurred.*

Anticipated staffing levels for 2018 are shown in the following table:

2018 Personnel Summary (all personnel)										
Position	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
Fire Commissioners	5	5	5	5	5	5	5	5	5/3	3
Fire Chief	1	1	1	1	1	1	1	1	1	1
Deputy/Assistant Fire Chief	2	2	2	2	2	1	1	2	2	2
Administrative Director	1	1	1	1	1	1	1	1	1	1
Finance Manager	1	1	1	1	1	1	1	1	1	1
IT Manager	n/a	1	1	1	1	1	1	1	1	1
Project Manager (part time)	0.5	0.5	0.5	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Executive Assistant	1	1	1	1	1	1	1	1	1	1
EMS Program Coordinator	1	1	1	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Administrative Assistant	3	3	3	4	3	2.5	2.5	4	4	4
Maintenance Supervisor	1	1	1	1	1	1	1	1	1	1
Mechanic	1	1	1	1	1	1	1	1	1	1
Facilities/Vehicle Technician	1	1	1	1	1	1	1	1	1	1
Community Educator/Information	1	1	1	1	1	1	1	1	1	1
Fire Marshal	1	1	1	1	1	1	1	1	1	1
Deputy Fire Marshal	1	1	1	0	0	0	0	0	1	1
Inspector	2	2	2	3	3	3	2	2	2	2
Battalion Chief	5	5	5	5	5	5	5	5	5	5
Captain	6	6	5	5	5	5	5	5	5	5
Lieutenant	8	8	9	9	8	8	8	8	8	8
Medical Services Officer	5	5	5	5	5	5	5	5	5	5
Firefighter/Paramedic	25	25	27	27	26	26	26	26	25	25
Driver/Engineer	12	12	12	12	12	12	12	12	12	12
Firefighter/EMT	37	34	33	34	29	27	29	29	32	32
CMT/EMT	2	1	2	n/a	n/a	n/a	n/a	n/a	n/a	n/a
<b>TOTAL</b>	<b>123.5</b>	<b>120.5</b>	<b>122.5</b>	<b>121.0</b>	<b>113.0</b>	<b>109.5</b>	<b>110.5</b>	<b>113.0</b>	<b>116/11</b>	<b>114.0</b>

In 2018 we are planning on adding four entry level firefighters, a social worker on the CMT unit, and will be eliminating the IT Manager position as we are contracting for IT services. The proposed 2018 budget reflects an ongoing balance of providing the highest level of service to the citizens we protect, while at the same time keeping the budget within the statutory limits established for fire protection districts. While all items of the budget are subject to Board input, discussion and directive through to adoption, staff wants to assure the Board that key issues are being addressed.

# GENERAL EXPENSE FUND

## General Expense Fund

### **Program Description**

This budget category is established to account for the operations of general expense fund operations for the Department.

### **General Expense Fund - Expenditures**

Expenditures	2018 Budget (proposed)	2017 Budget
Salary and Benefits	\$14,107,170.20	\$13,116,935
Maintenance & Operations	1,469,510.00	1,254,651
Inter-Governmental	731,904.00	613,287
Transfers Out	1,132,837.00	1,035,888
<b>TOTAL</b>	<b>\$17,441,421.20</b>	<b>\$16,020,761</b>

### **General Expense Fund - Revenues**

Revenues	2018 Budget (proposed)	2017 Budget
Property Tax	\$9,155,241	\$8,760,996
Fire Benefit Charge	5,407,481	4,468,993
ALS Overhead	350,000	350,000
BLS Contract (King County)	730,888	697,815
BLS Transports	630,000	633,450
FMO Permits/PADS Interlocal	120,000	120,000
Other Contracts	964,246	932,906
EMTG Fire Academy	25,000	
CPR/Other	20,000	20,000
Interest	15,000	30,000
Miscellaneous	15,000	10,000
<b>TOTAL</b>	<b>\$17,632,856</b>	<b>\$16,064,300</b>

### **General Expense Fund - Notes**

The Property Tax revenue includes a 1% reduction factor for adjustments and appeals. The Fire Benefit Charge includes a 1% processing fee and \$20,000 reduction due to appeals.

We continue to review and modify the ALS overhead computation to ensure appropriateness.

# ALS EXPENSE FUND

## ALS Expense Fund

### **Program Description**

This budget category is established to account for the operations of ALS emergency medical services through contract with King County EMS.

### ALS Expense Fund - Expenditures

<b>Expenditures</b>	<b>2018 Budget (proposed)</b>	<b>2017 Budget</b>
Salary and Benefits	\$6,552,698	\$6,089,369
Maintenance & Operations	393,500	375,000
Inter-Governmental	499,766	507,527
Post-Retirement Benefits	93,874	141,413
Transfers Out		267,012
<b>TOTAL</b>	<b>\$7,539,838</b>	<b>\$7,380,320</b>

### ALS Expense Fund - Revenues

<b>Revenues</b>	<b>2018 Budget (proposed)</b>	<b>2017 Budget</b>
Beginning Fund Balance	\$1,149,607	\$1,200,000
KCEMS Contract (Operations)	6,900,000	6,520,419
KCEMS Contract (Capital)	267,012	267,012
Other Contracts	231,496	231,496
KCEMS Regional EMT Class	47,000	
Other	1,000	1,000
Interest	10,000	10,000
ALS Program Reserve	300,000	300,000
<b>TOTAL FUNDS AVAILABLE</b>	<b>\$7,756,508</b>	<b>\$8,529,927</b>
<b>ENDING FUND BALANCE</b>	<b>\$1,366,277</b>	<b>\$1,149,607</b>

### ALS Expense Fund - Notes

We continue to review and modify the ALS overhead computation to ensure appropriateness. This also has an effect on the Maintenance and Operations category. We are planning on sending two students to Paramedic school in 2018.

# GENERAL CAPITAL FUND

## General Capital Fund

### **Program Description**

This budget is established for the purchase of capital items. Generally capital items are defined as durable goods (greater than a 1 year life) and/or exceed \$5,000 value. The cost of major improvements to facilities is also included.

### General Capital Fund - Expenditures

<b>Expenditures</b>	<b>2018 Budget (proposed)</b>	<b>2017 Budget</b>
Capital Purchases	\$859,650	\$879,950
<b>TOTAL</b>	<b>\$859,650</b>	<b>\$879,950</b>

### General Capital Fund - Revenues

<b>Revenues</b>	<b>2018 Budget (proposed)</b>	<b>2017 Budget</b>
Beginning Fund Balance	\$2,195,861	\$1,650,000
Transfers In (General Fund)	1,059,650	1,425,811
Impact Fees	100,000	0
Other	0	0
<b>TOTAL FUNDS AVAILABLE</b>	<b>\$3,455,511</b>	<b>\$3,075,811</b>
<b>ENDING FUND BALANCE</b>	<b>\$2,595,861</b>	<b>\$2,195,861</b>

### General Capital Fund - Notes

Due to changes in philosophy on the carryover amounts and a surplus in the General Fund, we continue to transfer more funds into the Capital Fund than we are using for the current year.

We will be using capital funds to augment the new station 63 project in 2018. In 2018 we will also start collecting impact fees, which must only be used on capital projects addressing the impacts from new development.

# ALS CAPITAL FUND

## ALS Capital Fund

### **Program Description**

This budget is established for the purchase of capital items. Generally capital items are defined as durable goods (greater than a 1 year life) and/or exceed \$5,000 value. Also included is the cost of major improvements to facilities.

### **ALS Capital Fund - Expenditures**

<b>Expenditures</b>	<b>2018 Budget (proposed)</b>	<b>2017 Budget</b>
Capital Purchases	\$351,850	\$837,850
<b>TOTAL</b>	<b>\$351,850</b>	<b>\$837,850</b>

### **ALS Capital Fund - Revenues**

<b>Revenues</b>	<b>2018 Budget (proposed)</b>	<b>2017 Budget</b>
Beginning Fund Balance	\$527,914	\$900,000
Transfers In (ALS Expense Fund)	\$0	\$267,012
Transfers In (EMS Donations Fund)	0	0
Other	0	0
<b>TOTAL FUNDS AVAILABLE</b>	<b>\$176,064</b>	<b>\$1,167,012</b>
<b>ENDING FUND BALANCE</b>	<b>\$176,064</b>	<b>\$329,162</b>

### **ALS Capital Fund - Notes**

Minimal capital purchases targeted for 2018.

# GENERAL BENEFITS FUND

## General Benefits Fund

### **Program Description**

This budget funds the obligations for all medical and dental expenses for retired General Fund LEOFF1 employees. In addition, it funds the vacation and sick leave cash-outs for current General Fund employees upon retirement from service. The cash-out prediction for active employees is based on letters of intent to retire as part of the post-employment medical benefits (PEMB) program. There is an additional \$75,000 put in for retirees that are not taking advantage of the PEMB program and are therefore unanticipated.

### General Benefits Fund - Expenditures

<b>Anticipated Expenditures</b>	<b>2018 Budget (proposed)</b>	<b>2017 Budget</b>
LEOFF I Retiree Liabilities	\$116,318	\$107,625
LEOFF II Retiree Liabilities	52,000	68,000
Employee Cash Out	140,000	125,700
<b>TOTAL</b>	<b>\$308,318</b>	<b>\$301,325</b>

<b>Potential Expenditures</b>	<b>2018 Budget (proposed)</b>	<b>2017 Budget</b>
LEOFF I Long Term Care	\$120,000	\$193,872
FLSA Comp Time Cash Out	30,000	36,000
Other	25,000	75,000
<b>TOTAL</b>	<b>\$175,000</b>	<b>\$304,872</b>

### General Benefits Fund - Revenues

<b>Revenues</b>	<b>2018 Budget (proposed)</b>	<b>2017 Budget</b>
Beginning Fund Balance	\$329,000	\$590,000
Transfers In (General Expense Fund)	154,318	16,197
Other	0	0
<b>TOTAL FUNDS AVAILABLE</b>	<b>\$483,318</b>	<b>\$606,197</b>
<b>ANTICIPATED ENDING FUND BALANCE</b>	<b>\$175,000</b>	<b>\$304,872</b>

### General Benefits Fund - Notes

The "Potential Expenditures" table include expenses that are not anticipated on an annual basis, but is there as a buffer for those costs as they can be substantial. This is a change in considering our benefit liabilities, but is more financially efficient. The anticipated ending fund balance does not include potential expenditures.

# ALS BENEFITS FUND

## ALS Benefits Fund

### **Program Description**

The following description is to provide reference for previous budgets only. This fund has been absorbed into the ALS General Expense fund as requested by King County EMS, which is why all the 2017 and 2018 line items show \$0. The 2018 budget narrative will be the last time that this section of the narrative is included. In the future this portion of the narrative will be removed entirely.

### **Post Employment ALS Benefits Fund - Expenditures**

<b>Expenditures</b>	<b>2018 Budget (proposed)</b>	<b>2017 Budget</b>
LEOFF I Retiree Liabilities	\$0	\$0
LEOFF II Retiree Liabilities	0	0
Employee Cash Out	0	0
<b>TOTAL</b>	<b>\$0</b>	<b>\$0</b>

### **Post Employment ALS Benefits Fund - Revenues**

<b>Revenues</b>	<b>2018 Budget (proposed)</b>	<b>2017 Budget</b>
Beginning Fund Balance	\$0	\$0
Transfers In (General Expense Fund)	0	0
Other	0	0
<b>TOTAL</b>	<b>\$0</b>	<b>\$0</b>
<b>ENDING FUND BALANCE</b>	<b>\$0</b>	<b>\$0</b>