

**VILLAGE OF CHIPPEWA LAKE
SPECIAL MEETING MINUTES – JANUARY 28, 2019**

Mayor Dodaro called the meeting to order at 7:05 PM.

The following officials were present: Lowell (Bud) Hardesty, Barb Hunter, Alan Robbins, Sarah Arend, Keith Riedel, Ken Demeter, Gary Harris – Fiscal Officer

This Special Meeting on Finance for 2019 Appropriations was conducted by the Fiscal Officer.

The first hand-out detailed the account codes for each fund that also included listing the source of all revenue for each fund; a review of the account codes and how the first 4 digits always identify the Fund i.e. 1000 = General Fund, 2011 = Streets, etc.; next a review of the department (Chair) codes and how the next 3 digits identify the department (in the General Fund) i.e. 110 = Police, 310 = Seasonal Employees/Parks/Recreation, 320 = Parks and Community Relations, etc.

From the General Fund we then reviewed the Restricted Funds, which departments can use these funds and when fund numbers can be reused i.e. if we receive more donations for restricted use for Parks and Recreation, etc. as well as each time a new fund number has to be assigned i.e. anytime a new grant is received for a new street project, etc.

The second hand-out was the Appropriation Status Report where each column was identified and an interpretation on the dollar amounts listed in each column i.e. Final Appropriation = Budgeted spending for each account code within each department, etc. were all reviewed with Council.

A discussion then took place on the deadline to submit Final Appropriations and the need for each Chairperson to review the Temporary Appropriations that appear on the Appropriation Status Report just distributed to determine if any changes are required for the remainder of 2019 spending; with the deadline being April 1st (to be in the hands of the Auditor) this means that everyone's input is needed before the March 11th Council Meeting so we can have legislation ready to pass at the meeting for Final Appropriations

The Meeting adjourned at 8:12 PM.

Mayor Joanne Dodaro

Fiscal Officer, Gary Harris