

BEFORE THE BOARD OF COUNTY COMMISSIONERS FOR

MULTNOMAH COUNTY

(In the matter of the adoption of the)
(1991-92 Budget for Mid County Street)
(Lighting Service District No. 14, for the) RESOLUTION
(Fiscal Year July 1, 1991 to June 30, 1992) 91-101
(and making the appropriations thereunder,)
(pursuant to ORS 294.435)

WHEREAS the above entitled matter is before the Board to consider the adoption of the budget for Mid County Street Lighting Service District No. 14 for the fiscal year July 1, 1991 to June 30, 1992; and

WHEREAS the Mid County Street Lighting Service District No. 14 budget as prepared by the duly appointed Budget Officer has been considered and approved by the Board; a public hearing has been held before the Multnomah County Tax Supervising and Conservation Commission on the 20th day of June 1991, and said budget has been duly certified by the said Tax Supervising and Conservation Commission; and

WHEREAS said budget as certified is on file in the Department of General Services of Multnomah County and the appropriations authorized therein are attached to this resolution as Attachment A; and

NOW THEREFORE BE IT RESOLVED that the budget, including Attachment A, is hereby adopted as the budget of Mid County Street Lighting Service District No. 14, Oregon, and the attached appropriations are authorized for the fiscal year July 1, 1991 to June 30, 1992.

ADOPTED this 27th day of June 1991.



BOARD OF COUNTY COMMISSIONERS
MULTNOMAH COUNTY, OREGON

By

Gladys McCoy
Chair Gladys McCoy

LAURENCE KRESSEL COUNTY COUNSEL
FOR MULTNOMAH COUNTY, OREGON

Laurence Kressel
County Counsel

Resolution Adopting Budgets 1991-92
ATTACHMENT A

Mid County Service District No. 14

Personal Services	\$	0
Materials & Services		600,000
Capital Outlay		<u>225,000</u>
	\$	825,000
Contingency	\$	25,000
Unappropriated Ending Balance		43,000
FUND TOTAL	\$	893,000

Multnomah County



Service District Budgets Fiscal Year 91-92

Adopted June 27, 1991

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INTRODUCTION

Multnomah County Service Districts have been created under the provisions of the Oregon Revised Statutes, Chapter 451, to provide construction and operation of sanitary sewer systems and to provide street lighting in particular areas of the County. The Multnomah County Board of Commissioners serves as the Governing Body of each Service District. The Budget Committee for each Service District consists of the members of the Governing Body and residents of the Service District appointed by the Governing Body for terms of three years.

The annual budget for each Service District is prepared under the direction of a Budget Officer designated by the Governing Body. The Budget Committee reviews the annual budget and approves it, either as submitted by the Budget Officer or with revisions requested by the Budget Committee.

This fulfills the requirements of Local Budget Law (ORS 294), which provides specific methods for obtaining public views and enable the public to be informed about financial policies and administration of the districts.

EXPLANATION OF THE BUDGET DOCUMENT

This document consists of a detailed display of the Resources and Requirements of each of the four Service Districts in Multnomah County.

Preceding the financial information for each Service District is a brief Budget Message which discusses special items pertaining to the individual Service District, including any major changes in either Resources or Requirements.

SERVICE DISTRICT FINANCIAL POLICIES

Management of all Service Districts is conducted by the Multnomah County Department of Environmental Services. Each Service District is, however, a separate and independent financial entity. To this end, all expenses incurred by a Service District, including contractual engineering support and management by Multnomah County Department of Environmental Services and Department of General Services, are met with revenue from sewer user charges and connection fees and/or assessments to real property within the street lighting or sewer Service District.

The basis of budgetary accounting for the funds of each service district is as follows:

General Fund	Accrual Basis
Sinking Fund	Modified Accrual Basis

Under the modified accrual basis of accounting, revenues are recorded at the time of receipt except those that are measurable and available and material revenues that have not been received at the normal time of receipt, and expenditures are recorded at the time the liability is incurred. Under the accrual basis of accounting, all revenues are recorded at the time they are earned and expenditures are recorded at the time liabilities are incurred. Budgets and comparative historical cost summaries are prepared utilizing these bases. This practice conforms to Oregon Budget Law.

For financial statement purposes, each Service District is treated as an Enterprise Fund and accounted for on the accrual basis of accounting. This practice conforms to generally accepted accounting principles (GAAP).

SUMMARY OF REQUIREMENTS

<u>DESCRIPTION</u>	<u>ACTUAL 88-89</u>	<u>ACTUAL 89-90</u>	<u>BUDGET 90-91</u>	<u>PROPOSED 91-92</u>
Sewer Service District No. 1 DUNTHORPE RIVERDALE	442,481	495,623	436,564	543,000
Sewer Service District No. 2 WEST HILLS	52,776	59,488	55,440	63,720
Sewer Service District No. 3 CENTRAL COUNTY	32,031	28,237	35,000	44,500
Street Lighting Svc. Dist. No. 14 MID COUNTY	1,299,809	1,326,344	1,318,000	893,000
TOTAL	1,827,097	1,909,692	1,845,004	1,544,220

REIMBURSEMENTS TO COUNTY
1991-92 CHARGES BY MULTNOMAH COUNTY TO SERVICE DISTRICTS

<u>SERVICE DISTRICT</u>	<u>ROAD FUND</u>	<u>GENERAL FUND</u>	<u>TOTAL</u>
Dunthorpe Riverdale	3,500	4,000	7,500
West Hills	3,000	2,000	5,000
Central County	2,000	1,000	3,000
Mid County	25,000	12,000	37,000
TOTAL	33,500	19,000	52,500

BUDGET MESSAGE

DUNTHORPE RIVERDALE SERVICE DISTRICT NO. 1

This district was formed in the middle 1960's and by 1970 had removed a significant source of pollution from the Willamette River. Its 550 clients are mainly located in unincorporated Multnomah County, with a few clients in northern Clackamas County and the city of Portland.

The district's lines are maintained by the city of Portland and its sewage flow is treated at Portland's Tryon Creek Waste Water Treatment Plant, which is located in Lake Oswego.

Because of increases in the costs of sewage treatment and transportation, the service fees are expected to increase to \$18.50 per month beginning July 1991.

In accordance with the stated position of the district's governing body, the unappropriated balance is intended to fund the depreciation of the district's facilities.

The district's general obligation bonds were retired in January of 1991, leaving no bonded debt for any Multnomah County county service district. The Bond Sinking Fund information is retained for historic purposes only.

Discussions are taking place to consider dissolution of the district with its clients to be assumed by the city of Portland. If that does occur, the service charge would be the city of Portland inside-user rate. The final decision will be made by the district's voters.



FORM LB-20

RESOURCES

General Dunthorpe Riverdale Service District
FUND (NAME OF MUNICIPAL CORPORATION)

HISTORICAL DATA				RESOURCE DESCRIPTION	BUDGET FOR NEXT YEAR 1991-92		
ACTUAL		ADOPTED BUDGET THIS YEAR 90-91	PROPOSED BY BUDGET OFFICER		APPROVED BY BUDGET COMMITTEE	ADOPTED BY GOVERNING BODY	
SECOND PRECEDING YEAR 88-89	FIRST PRECEDING YEAR 89-90						
				Beginning Fund Balance:			
1				1. Available Cash on Hand (Cash Basis), or			1
2	241,580	292,913	280,000	2. Net Working Capital (Accrual Basis) *	350,000		2
3				3. Previously Levied Taxes Estimated to be Received			3
4	26,625	30,409	25,000	4. Interest	40,000		4
5				5. OTHER RESOURCES			5
6	17,620	37,500	10,000	6. Connection Fees	25,000		6
7	92,310	95,225	92,500	7. Sewer User Service Charges	128,000		7
8				8.			8
9				9.			9
10				10.			10
11				11.			11
12				12.			12
13				13.			13
14				14.			14
15				15.			15
16				16.			16
17				17.			17
18				18.			18
19				19.			19
20				20.			20
21				21.			21
22				22.			22
23				23.			23
24				24.			24
25				25.			25
26				26.			26
27				27.			27
28				28.			28
29	378,135	456,047	407,500	29. Total Resources, Except Taxes to be Levied	543,000		29
30			0	30. Taxes Necessary to Balance Budget	0		30
31	0	0		31. Taxes Collected in Year Levied			31
32	378,135	456,047	407,500	32. TOTAL RESOURCES	543,000		32



FORM LB-30

EXPENDITURE SUMMARY

BY FUND, ORGANIZATIONAL UNIT OR PROGRAM

General

Dunthorpe Riverdale Service District

NAME OF ORGANIZATIONAL UNIT—FUND

(NAME OF MUNICIPAL CORPORATION)

HISTORICAL DATA				EXPENDITURE DESCRIPTION	BUDGET FOR NEXT YEAR 1991-92			
ACTUAL		ADOPTED BUDGET THIS YEAR 90-91	PROPOSED BY BUDGET OFFICER		APPROVED BY BUDGET COMMITTEE	ADOPTED BY GOVERNING BODY		
SECOND PRECEDING YEAR 88-89	FIRST PRECEDING YEAR 89-90							
				PERSONAL SERVICES				
1				1.				1
2				2.				2
3				3.				3
4				4.				4
5				5.				5
6				6.				6
7				7. TOTAL PERSONAL SERVICES				7
				MATERIALS AND SERVICES				
1				1. Multnomah County Charges:				1
2	3,487	4,000	4,000	2. Gen. Fund Serv. Reimbursement	4,000			2
3	1,757	3,665	3,500	3. Road Fund Serv. Reimbursement	3,500			3
4	78,768	106,774	96,000	4. City of Portland Charges	125,000			4
5	193	217	1,000	5. Utilities	500			5
6	1,017	1,964	2,000	6. Miscellaneous	2,000			6
7	85,222	116,620	106,500	7. TOTAL MATERIALS AND SERVICES	135,000			7
				CAPITAL OUTLAY				
1				1.				1
2				2.				2
3				3.				3
4				4.				4
5				5.				5
6				6.				6
7				7. TOTAL CAPITAL OUTLAY				7
				TRANSFERRED TO OTHER FUNDS				
1				1.				1
2				2.				2
3				3.				3
4			20,000	4. General Operating Contingency	20,000			4
5	0	0	20,000	5. TOTAL TRANSFERS & CONTINGENCY	20,000			5
	85,222	116,620	120,500	TOTAL EXPENDITURES	155,000			
	292,913	339,427	281,000	UNAPPORTIONED ENDING FUND BALANCE	388,000			
	378,135	456,047	407,500	TOTAL	543,000			



FORM LB-35

BONDED DEBT

RESOURCES AND REQUIREMENTS

Bond Sinking

Dunthorpe Riverdale Service District

(NAME OF MUNICIPAL CORPORATION)

HISTORICAL DATA				DESCRIPTION OF RESOURCES AND REQUIREMENTS	BUDGET FOR NEXT YEAR 1991-92		
ACTUAL		ADOPTED BUDGET THIS YEAR 90-91	PROPOSED BY BUDGET OFFICER		APPROVED BY BUDGET COMMITTEE	ADOPTED BY GOVERNING BODY	
SECOND PRECEDING YEAR 88-89	FIRST PRECEDING YEAR 89-90						
RESOURCES							
Beginning Fund Balance:							
1	19,822	13,154	8,600	0		1	
2						2	
3	2,590	1,949	2,000	0		3	
4	1,360	798	1,000	0		4	
5						5	
6						6	
7	23,772	15,901	11,600	0		7	
8			17,464	0		8	
9	20,574	23,675				9	
	44,346	39,576	29,064	0			
TOTAL RESOURCES							
REQUIREMENTS							
Bond Principal Payments							
Issue Date							
1	28,000	28,000	28,000	0		1	
2						2	
3						3	
4	28,000	28,000	28,000	0		4	
Total Principal							
Bond Interest Payments							
Issue Date							
1	1,596	1,064	532	0		1	
2	1,596	1,064	532	0		2	
3						3	
4	3,192	2,128	1,064	0		4	
Total Interest							
Unappropriated Balance for Following Year By Issue Date							
1						1	
2						2	
3						3	
4						4	
5	13,154	9,448	0	0		5	
	44,346	39,576	29,064	0			
TOTAL REQUIREMENTS							

BUDGET MESSAGE

WEST HILLS SERVICE DISTRICT NO. 2

This sewer district was formed in the late 1970's, being assembled from four older county service districts in the southwest hills outside Portland. Of approximately 2000 customers which once comprised this district, some 500 were transferred to Unified Sewerage Agency of Washington County, which previously transported and treated their waste by contract. All but 50 of the remaining homes have been annexed into the city of Portland, which also provides sewage treatment and system maintenance for the surviving district.

A district this small is barely viable, since fixed costs approximate those of larger districts. The service charges are \$15 per month per account this year. The only prospects for reduced sewer charges at this time are annexation to the city or dissolution of the district and individual contracts by the customers as "outside sewer customers." The dissolution of the district is being pursued at this time with a Summer election anticipated.



FORM LB-20

RESOURCES

STATE OF ILLINOIS

General

West Hills Service District

FUND

(NAME OF MUNICIPAL CORPORATION)

HISTORICAL DATA				RESOURCE DESCRIPTION	BUDGET FOR NEXT YEAR 1991-92		
ACTUAL		ADOPTED BUDGET THIS YEAR 90-91	PROPOSED BY BUDGET OFFICER		APPROVED BY BUDGET COMMITTEE	ADOPTED BY GOVERNING BODY	
SECOND PRECEDING YEAR 88-89	FIRST PRECEDING YEAR 89-90						
1				Beginning Fund Balance:			
2	34,921	44,446	42,000	50,000		1	
3						2	
4	4,171	4,263	3,900	4,000		3	
5						4	
6	12,809	10,779	9,540	9,720		5	
7	875	0	0	0		6	
8						7	
9						8	
10						9	
11						10	
12						11	
13						12	
14						13	
15						14	
16						15	
17						16	
18						17	
19						18	
20						19	
21						20	
22						21	
23						22	
24						23	
25						24	
26						25	
27						26	
28						27	
29	52,776	59,488	55,440	63,720		28	
30			0	0		29	
31	0	0				30	
32	52,776	59,488	55,440	63,720		31	
						32	



FORM LB-30

EXPENDITURE SUMMARY

BY FUND, ORGANIZATIONAL UNIT OR PROGRAM
General

West Hills Service District

NAME OF ORGANIZATIONAL UNIT—FUND

(NAME OF MUNICIPAL CORPORATION)

	HISTORICAL DATA			EXPENDITURE DESCRIPTION	BUDGET FOR NEXT YEAR 1991-92		
	ACTUAL		ADOPTED BUDGET THIS YEAR 90-91		PROPOSED BY BUDGET OFFICER	APPROVED BY BUDGET COMMITTEE	ADOPTED BY GOVERNING BODY
	SECOND PRECEDING YEAR 88-89	FIRST PRECEDING YEAR 89-90					
				PERSONAL SERVICES			
1				1.			1
2				2.			2
3				3.			3
4				4.			4
5				5.			5
6				6.			6
7				7. TOTAL PERSONAL SERVICES			7
				MATERIALS AND SERVICES			
1				Multnomah County Charges			1
2	2,000	2,000	2,000	2. Gen. Fund Serv. Reimbursement	2,000		2
3	437	2,190	3,000	3. Road Fund Serv. Reimbursement	3,000		3
4	5,876	7,026	8,000	4. City of Portland Charges	8,000		4
5	17	111	1,000	5. Miscellaneous	1,000		5
6				6.			6
7	8,330	11,327	14,000	7. TOTAL MATERIALS AND SERVICES	14,000		7
				CAPITAL OUTLAY			
1	0	0	31,440	1. Reconstruct Sewer Line	0		1
2				2.			2
3				3.			3
4				4.			4
5				5.			5
6				6.			6
7	0	0	31,440	7. TOTAL CAPITAL OUTLAY	0		7
				TRANSFERRED TO OTHER FUNDS			
1				1.			1
2				2.			2
3				3.			3
4			10,000	4. General Operating Contingency	10,000		4
5	0	0	10,000	5. TOTAL TRANSFERS & CONTINGENCY	10,000		5
	8,330	11,327	55,440	TOTAL EXPENDITURES	24,000		
	44,446	48,161	0	UNAPPROPRIATED ENDING FUND BALANCE	39,720		
	52,776	59,488	55,440	TOTAL	63,720		

BUDGET MESSAGE

CENTRAL COUNTY SERVICE DISTRICT NO. 3

The Central County Service District No. 3 should be dissolved shortly with the sewer responsibility for the area transferred to Portland. O.R.S. Chapter 451 requires that a successor agency be named before a special district can be dissolved. The Implementation Plan for sewers adopted by Portland, Gresham and Board of County Commissioners in September 1985, named Portland as the successor to Central County Service District No. 3.

The city of Portland assumed District operations under a contract which became effective November 1, 1986.

User charges collected by Portland and retained under this contract are shown as a resource and an expenditure to conform to the District's financial statement presentation under GAAP.

All outstanding construction charges were repaid to the District during 1990.

This budget anticipates no additional revenue resources but utilizes beginning fund balance to pay incidental costs such as audit and filing fees.

The city of Portland will succeed to any unexpended assets remaining after final dissolution of the District. The dissolution election is anticipated for Summer of 1991.



FORM LB-20

RESOURCES

Central County Service District
(NAME OF MUNICIPAL CORPORATION)General
FUND

HISTORICAL DATA				RESOURCE DESCRIPTION	BUDGET FOR NEXT YEAR 1991-92		
ACTUAL		ADOPTED BUDGET THIS YEAR 90-91	PROPOSED BY BUDGET OFFICER		APPROVED BY BUDGET COMMITTEE	ADOPTED BY GOVERNING BODY	
SECOND PRECEDING YEAR 88-89	FIRST PRECEDING YEAR 89-90						
Beginning Fund Balance:							
1			1. *Available Cash on Hand (Cash Basis), or			1	
2	18,911	30,693	2. *Net Working Capital (Accrual Basis)	30,000		2	
3	0	0	3. Previously Levied Taxes Estimated to be Received	0		3	
4	5,495	3,093	4. Interest	2,500		4	
5			5. OTHER RESOURCES			5	
6	1,920	3,546	6. Connection Fees	0		6	
7	5,705	0	7. Sewer User Service Charges	12,000		7	
8	0	905	8. Assessments	0		8	
9			9.			9	
10			10.			10	
11			11.			11	
12			12.			12	
13			13.			13	
14			14.			14	
15			15.			15	
16			16.			16	
17			17.			17	
18			18.			18	
19			19.			19	
20			20.			20	
21			21.			21	
22			22.			22	
23			23.			23	
24			24.			24	
25			25.			25	
26			26.			26	
27			27.			27	
28			28.			28	
29	32,031	38,237	29. Total Resources, Except Taxes to be Levied	44,500		29	
30			30. Taxes Necessary to Balance Budget	0		30	
31	0	0	31. Taxes Collected in Year Levied			31	
32	32,031	38,237	32. TOTAL RESOURCES	44,500		32	

EXPENDITURE SUMMARY

BY FUND, ORGANIZATIONAL UNIT OR PROGRAM

General

Central County Service District

NAME OF ORGANIZATIONAL UNIT - FUND

(NAME OF MUNICIPAL CORPORATION)

HISTORICAL DATA				EXPENDITURE DESCRIPTION	BUDGET FOR NEXT YEAR 1991-92			
ACTUAL		ADOPTED BUDGET THIS YEAR 90-91	PROPOSED BY BUDGET OFFICER		APPROVED BY BUDGET COMMITTEE	ADOPTED BY GOVERNING BODY		
SECOND PRECEDING YEAR 88-89	FIRST PRECEDING YEAR 89-90							
1				PERSONAL SERVICES			1	
2							2	
3							3	
4							4	
5							5	
6							6	
7				TOTAL PERSONAL SERVICES			7	
				MATERIALS AND SERVICES				
1				1. Multnomah County Charges:			1	
2	1,000	1,000	1,000	2. General Fund	1,000		2	
3	321	2,068	2,000	3. Road Fund	2,000		3	
4	17	500	1,500	4. Miscellaneous	1,500		4	
5	0	0	12,000	5. City of Portland	12,000		5	
6	0	9,456	13,325	6. Litigation Expense	0		6	
7	1,338	13,024	29,825	7. TOTAL MATERIALS AND SERVICES	16,500		7	
				CAPITAL OUTLAY				
1							1	
2							2	
3							3	
4							4	
5							5	
6							6	
7				7. TOTAL CAPITAL OUTLAY			7	
				TRANSFERRED TO OTHER FUNDS				
1							1	
2							2	
3							3	
4			3,000	4. General Operating Contingency	3,000		4	
5	0	0	3,000	5. TOTAL TRANSFERS & CONTINGENCY	3,000		5	
	1,338	13,024	32,825	TOTAL EXPENDITURES	19,500			
	30,693	25,213	2,175	UNAPPROPRIATED ENDING FUND BALANCE	25,000			
	32,031	38,237	35,500	TOTAL	44,500			

BUDGET MESSAGE

MID COUNTY SERVICE DISTRICT NO. 14

This county service district (originally known as Tulip Acres Lighting District, when formed in 1967), now includes virtually all the unincorporated urban area of Multnomah County, plus the cities of Fairview, Maywood Park and Troutdale.

At this time, district growth is being outstripped by annexations to Portland and Gresham which constitute automatic withdrawals from the district. Excellent working relationships between the effected agencies assure an orderly transition process.

Although the district continues to add lights as requested by its residents, its overall budget is diminishing because of the annexations to cities.

The district achieved a major milestone in FY 1990-91 by buying most of the lighting equipment it uses. This goal has been sought for many years and was budgeted in FY 1990-91. The purchase should achieve a savings of approximately 15%.

The effects of Proposition No. 5 are as yet uncertain, but the above savings should enable the district to survive without curtailing service to its clients.



FORM LB-20

RESOURCES

General

Mid County Service District

(NAME OF MUNICIPAL CORPORATION)

FUND

HISTORICAL DATA					RESOURCE DESCRIPTION	BUDGET FOR NEXT YEAR 1991-92		
ACTUAL			ADOPTED BUDGET THIS YEAR 90-91	PROPOSED BY BUDGET OFFICER		APPROVED BY BUDGET COMMITTEE	ADOPTED BY GOVERNING BODY	
SECOND PRECEDING YEAR 88-89	FIRST PRECEDING YEAR 89-90							
				Beginning Fund Balance:				
1				1. Available Cash on Hand (Cash Basis), or			1	
2	480,384	541,290	598,000	2. Net Working Capital (Accrual Basis)	220,000		2	
3	64,792	61,823	0	3. Previously Levied Taxes Estimated to be Received	50,000		3	
4	92,004	57,685	80,000	4. Interest	48,000		4	
5				5. OTHER RESOURCES			5	
6	659,318	665,382	640,000	6. Assessments	575,000		6	
7	3,311	164	0	7. Sundry	0		7	
8				8.			8	
9				9.			9	
10				10.			10	
11				11.			11	
12				12.			12	
13				13.			13	
14				14.			14	
15				15.			15	
16				16.			16	
17				17.			17	
18				18.			18	
19				19.			19	
20				20.			20	
21				21.			21	
22				22.			22	
23				23.			23	
24				24.			24	
25				25.			25	
26				26.			26	
27				27.			27	
28				28.			28	
29	1,299,809	1,326,344	1,318,000	29. Total Resources, Except Taxes to be Levied	893,000		29	
30			0	30. Taxes Necessary to Balance Budget	0		30	
31	0	0		31. Taxes Collected in Year Levied			31	
32	1,299,809	1,326,344	1,318,000	32. TOTAL RESOURCES	893,000		32	



FORM LB-30

EXPENDITURE SUMMARY

BY FUND, ORGANIZATIONAL UNIT OR PROGRAM

General
Mid County Service District
(NAME OF MUNICIPAL CORPORATION)

HISTORICAL DATA				EXPENDITURE DESCRIPTION	BUDGET FOR NEXT YEAR 1991-92					
ACTUAL		ADOPTED BUDGET THIS YEAR 90-91	PROPOSED BY BUDGET OFFICER		APPROVED BY BUDGET COMMITTEE	ADOPTED BY GOVERNING BODY				
SECOND PRECEDING YEAR 88-89	FIRST PRECEDING YEAR 89-90									
				PERSONAL SERVICES						
1				1.						1
2				2.						2
3				3.						3
4				4.						4
5				5.						5
6				6.						6
7				7. TOTAL PERSONAL SERVICES						7
				MATERIALS AND SERVICES						
1	7,243	12,000	12,000	1. Multico General Fund Services	12,000					1
2	25,897	15,263	25,000	2. Multico Road Fund Services	25,000					2
3	707,557	621,309	650,000	3. Utilities	550,000					3
4	1,249	0	3,000	4. Travel and Training	3,000					4
5	0	0	2,000	5. Data Processing Services	0					5
6	2,356	3,021	10,000	6. Miscellaneous	10,000					6
7	744,302	651,593	702,000	7. TOTAL MATERIALS AND SERVICES	600,000					7
				CAPITAL OUTLAY						
1	4,818	4,994	0	1. Data Processing Facilities	0					1
2	9,399	0	225,000	2. Equipment	225,000					2
3				3.						3
4				4.						4
5				5.						5
6				6.						6
7	14,217	4,994	225,000	7. TOTAL CAPITAL OUTLAY	225,000					7
				TRANSFERRED TO OTHER FUNDS						
1				1.						1
2				2.						2
3				3.						3
4			25,000	4. General Operating Contingency	25,000					4
5	0	0	25,000	5. TOTAL TRANSFERS & CONTINGENCY	25,000					5
	758,519	656,587	952,000	TOTAL EXPENDITURES	850,000					
	541,290	669,757	366,000	UNAPPROPRIATED ENDING FUND BALANCE	43,000					
	1,299,809	1,326,344	1,318,000	TOTAL	893,000					