

CITY OF COTTAGE GROVE

RESERVE FUNDS BUDGET SUMMARY

FUND/DEPARTMENT	FY2011-12 ACTUAL	FY2012-13 ACTUAL	FY2013-14 ACTUAL	FY2014-15 BUDGETED	FY 15-16 ADOPTED
General Reserve Fund	179,700	178,458	236,060	170,265	155,100
Water Reserve Fund	1,212,162	1,748,546	1,289,039	2,307,380	2,708,605
Wastewater Reserve Fund	1,210,524	1,057,207	1,315,616	1,055,220	2,102,275
Storm Drain Reserve Fund	181,410	704,358	1,019,349	1,095,280	2,123,700
Total Reserve Funds	2,783,796	3,688,569	3,860,064	4,628,145	7,089,680



FUND: GENERAL RESERVE

FUND/DEPARTMENT #: 731-731

DEPARTMENT: N/A

OVERVIEW

The General Reserve Fund was reaffirmed and authorized by Ordinance No. 2813, on June 1, 1998 and continued by Resolution No. 1663 on June 9 , 2008 to acquire equipment, vehicles, property or buildings, to make major repairs or capital improvements, construct facilities, or to conduct contractual services related to General Fund activities or programs of the City of Cottage Grove. The reserve fund will be reviewed at the City Council’s first meeting in June, 2018 and the City Council will determine the continued need for the fund.

BUDGET YEAR OBJECTIVES

- Fund maintenance projects at City Hall.
- Assist in funding of reroofing the Cottage Grove Museum Building.
- Assist in funding the repainting of the bell tower in All-America City Park.
- Fund a new server at City Hall.
- Fund vehicle replacement.
- Provide funds for construction of an evidence storage facility in the Police Department impound yard.

MAJOR ACCOMPLISHMENTS – FISCAL YEAR 2014-15

- Constructed a dog kennel at the City Shop.
- Replaced window at Library.
- Installed a security system at Middlefield Golf Course.
- Replaced boiler for the therapy pool at the Community Center.

**City of Cottage Grove
Fiscal Year 2015-16 Budget**

731-000 GENERAL RESERVE FUND

2012-13 ACTUAL	2013-14 ACTUAL	2014-15 BUDGET	DESCRIPTION	2015-16		
				PROPOSED	APPROVED	ADOPTED
REVENUE						
128,911	51,032	70,000	41010 CARRYOVER	50,000	50,000	50,000
371	58	265	53200 INTEREST INCOME	100	100	100
208	0	0	54060 MISCELLANEOUS REVENUE	0	0	0
100,000	185,000	100,000	55001 TRANSFER FROM GENERAL FUND	105,000	105,000	105,000
229,490	236,090	170,265	TOTAL REVENUE	155,100	155,100	155,100
EXPENDITURES						
MATERIALS AND SERVICES						
1,703	10,585	15,265	71000 CONTRACTURAL SERVICES	13,000	13,000	13,000
45,494	54,965	5,000	72000 COMPUTER PROGRAMS/TRNG	5,000	5,000	5,000
0	0	0	72100 OFFICE EQUIPMENT	2,000	2,000	2,000
47,197	65,550	20,265	TOTAL MATERIALS AND SERVICES	20,000	20,000	20,000
CAPITAL OUTLAY						
90,455	136,059	120,000	83000 BUILDINGS & IMPROVEMENTS	118,100	118,100	118,100
0	0	10,000	84000 MOTOR VEHICLE	10,000	10,000	10,000
0	20,876	0	84010 WORK EQUIPMENT	0	0	0
13,890	143	20,000	84030 COMPUTER EQUIPMENT	7,000	7,000	7,000
104,345	157,077	150,000	TOTAL CAPITAL OUTLAY	135,100	135,100	135,100
DEBT SERVICE						
0	13,156	0	90110 LOAN PRINCIPAL PAYMENT - CITY SHOP	0	0	0
0	278	0	90111 LOAN INTEREST PAYMENT - CITY SHOP	0	0	0
0	13,433	0	TOTAL DEBT SERVICE	0	0	0
26,916	0	0	90217 TRANSFER TO DEBT SERVICE	0	0	0
0	0	0	99000 CONTINGENCY	0	0	0
51,032	30	0	99020 ENDING BALANCE	0	0	0
229,490	236,090	170,265	TOTAL EXPENDITURES	155,100	155,100	155,100

FUND: WATER RESERVE

FUND/DEPARTMENT #: 732-732

DEPARTMENT: N/A

OVERVIEW

The Water Reserve Fund was authorized by Ordinance No. 2814 on June 1, 1998 and continued by Resolution No. 1664 on June 9, 2008 for the following purposes: To acquire equipment, vehicles, property or buildings, to make major repairs and capital improvements, construct facilities, or to conduct contractual services related to the Water system of the City of Cottage Grove. The City Council will review and consider the continuation of this fund at the first meeting in June, 2018.

BUDGET YEAR OBJECTIVES

- Provide funding for work equipment used by the City’s Public Works crew, in the maintenance of the water system and water treatment plant.
- Provide the funding to pay debt service for the upgrades to the Water Treatment Plant, work equipment and construction projects.
- Provide funding for the replacement of Taylor Avenue Pump Station by combining it with the Cottage Heights Pump Station and backup power supply for both booster pump stations.
- Provide funding to hire a consultant to develop a Water Master Plan.
- Provide funding to replace a portion of AC water line on South 4th Street.
- Provide funding for a storage facility to replace the rail cars at the City Shop.
- Continue to work on the transfer of water rights to the Row River Water Treatment Plant.
- Continue to provide funding for another 5-year fiscal utility plan.

MAJOR ACCOMPLISHMENTS – FISCAL YEAR 2014-15

- Funded waterline replacement projects on Lane Street.
- Funded waterline relocation on Row River Road for County Project.
- Provided funding for the design of the upgrades to the Taylor Avenue and Holly Avenue Pump Stations.
- Continued funding of transfer of water rights to the Row Water Treatment Plant.
- Provided funding for the annual debt payment for the loan to complete the Water Treatment Plant improvements as well as construction projects.

SIGNIFICANT BUDGET CHANGES FROM FISCAL YEAR 2014-15

- Raise the water improvement portion of the water rates 1.8% as outlined in the proposed 5 year fiscal plan to fund the debt payments.

City of Cottage Grove
Fiscal Year 2015-16 Budget

732-732 WATER RESERVE FUND

2012-13 ACTUAL	2013-14 ACTUAL	2014-15 BUDGET	DESCRIPTION	2015-16		
				PROPOSED	APPROVED	ADOPTED
REVENUE						
746,997	979,288	858,965	41010 CARRYOVER	1,284,565	1,284,565	1,284,565
1,171,640	1,244,430	1,271,715	45011 WATER SURCHARGE	1,310,590	1,310,590	1,310,590
0	0	0	51130 STATE & LOCAL GRANTS	12,250	12,250	12,250
2,849	4,812	1,500	53200 INTEREST INCOME	1,000	1,000	1,000
233	4,195	200	54060 MISCELLANEOUS REVENUE	200	200	200
800,050	0	0	54400 BOND SALE/LOAN PROCEEDS	0	0	0
75,000	12,000	175,000	55002 TRANSFER FROM WATER FUND	100,000	100,000	100,000
2,796,768	2,244,725	2,307,380	TOTAL REVENUE	2,708,605	2,708,605	2,708,605
EXPENDITURES						
MATERIALS & SERVICES						
0	0	4,415	70100 AUDIT EXPENSES	3,620	3,620	3,620
161,218	91,233	176,885	71000 CONTRACTUAL SERVICES	187,250	187,250	187,250
12,960	38,490	15,280	79900 ADMINISTRATIVE FEE	38,595	38,595	38,595
31,691	39,801	94,960	79910 ENGINEERING SERVICE FEES	69,360	69,360	69,360
205,869	169,524	291,540	TOTAL MATERIALS & SERVICES	298,825	298,825	298,825
CAPITAL OUTLAY						
813,028	290,001	933,990	83000 BUILDINGS & IMPROVEMENTS	1,047,200	1,047,200	1,047,200
0	0	1,000	84000 MOTOR VEHICLES	36,000	36,000	36,000
19,975	22,862	24,050	84010 WORK EQUIPMENT	32,300	32,300	32,300
0	0	0	84030 COMPUTER EQUIPMENT	0	0	0
833,003	312,863	959,040	TOTAL CAPITAL OUTLAY	1,115,500	1,115,500	1,115,500
DEBT SERVICE						
0	13,156	0	90110-084 LOAN PRINCIPAL PAYMENT - CITY SHOP	0	0	0
0	2,118	540	90110-085 LOAN PRINCIPAL PAYMENT - VACTOR	0	0	0
0	25,000	25,000	90110-086 LOAN PRINCIPAL PAYMENT - LOCAP 2013	25,000	25,000	25,000
0	52,654	55,410	90110-095 LOAN PRINCIPAL PAYMENT - SURCHARGE	58,305	58,305	58,305
0	255,000	245,000	90110-096 LOAN PRINCIPAL PAYMENT - LOCAP - WTP	250,000	250,000	250,000
0	72,329	72,760	90110-103 LOAN PRINCIPAL PAYMENT - WTP	78,275	78,275	78,275
0	0	0	90110-115 LOAN PRINCIPAL PAYMENT - TIGER MOWER	2,110	2,110	2,110
0	0	0	90110-117 LOAN PRINCIPAL PAYMENT - DUMP TRUCK	2,110	2,110	2,110
0	278	0	90111-087 LOAN INTEREST PAYMENT - CITY SHOP	0	0	0
0	64	5	90111-088 LOAN INTEREST PAYMENT - VACTOR	0	0	0
0	25,680	27,415	90111-089 LOAN INTEREST PAYMENT - LOCAP 2013	26,540	26,540	26,540
0	56,160	53,410	90111-097 LOAN INTEREST PAYMENT - SURCHARGE	50,515	50,515	50,515
0	195,817	207,625	90111-098 LOAN INTEREST PAYMENT - LOCAP - WTP	198,950	198,950	198,950
0	108,397	105,865	90111-104 LOAN INTEREST PAYMENT - WTP	102,960	102,960	102,960
0	0	0	90111-116 LOAN INTEREST PAYMENT - TIGER MOWER	355	355	355
0	0	0	90111-118 LOAN INTEREST PAYMENT - DUMP TRUCK	355	355	355
0	0	155	90116-000 LOAN ADMINISTRATION FEE - LOCAP 2013	155	155	155
0	806,652	793,185	TOTAL DEBT SERVICE	795,630	795,630	795,630
778,723	0	0	90217 TRANSFER TO DEBT SERVICE	0	0	0
0	0	263,615	99000 CONTINGENCY	498,650	498,650	498,650
0	0	0	99012 RESERVE FOR FUTURE EXP.	0	0	0
979,173	955,686	0	99020 ENDING BALANCE	0	0	0
979,173	955,686	263,615	TOTAL ENDING BALANCE	498,650	498,650	498,650
2,796,768	2,244,725	2,307,380	TOTAL EXPENDITURES	2,708,605	2,708,605	2,708,605

DEPARTMENT: N/A

OVERVIEW

The Wastewater Reserve Fund was authorized by Ordinance No. 2815 on June 1, 1998 and continued by Resolution No. 1665 on June 9, 2008 for the following purposes: To accumulate monies to acquire equipment, vehicles, property or buildings, to make major repairs or capital improvements, construct facilities, or to conduct contractual services related to the wastewater system of the City of Cottage Grove including the Golf Course. The revenue raised by the wastewater surcharge accumulates in this fund for these purposes. The City Council will review and consider the continuation of this fund at the first meeting in June, 2018.

BUDGET YEAR OBJECTIVES

- Provide the funding to pay debt service for the upgrades to the Wastewater Treatment Plant, work equipment and construction projects..
- Continue to provide the lease/purchase payment for the recently acquired greens roller, fairway mower, rough mower and greens mower.
- Purchase a tractor mower and attachments for use at the Middlefield Golf Course.
- Provide funding for replacement projects on Gibbs/North 10th/Villard and alley off Villard Avenue.
- Provide partial funding for purchase for Dump Truck, motorized sewer camera, tiger mower, and service truck.
- Provide partial funding for a storage facility to replace rail cars at City Shop.

MAJOR ACCOMPLISHMENTS – FISCAL YEAR 2014-15

- Continued to provide the funding to pay debt service for the upgrades to the wastewater treatment plant and construction projects.
- Completed next 5-year fiscal utility plan.
- Hired a consultant to complete the mixing zone study, which was part of the NPDES discharge permit renewal.
- Provided a portion of monies to complete various shop improvements and building improvements at the golf course.
- Provided funding to purchase a loader for the handling of biosolids at the treatment plant.

SIGNIFICANT BUDGET CHANGES FROM FISCAL YEAR 2014-15

- Raise the improvement portion of the wastewater rates 10.5% as outlined in the adopted 5 year fiscal plan to fund the debt payments.

**City of Cottage Grove
Fiscal Year 2015-16 Budget**

735-735 WASTEWATER RESERVE

2012-13 ACTUAL	2013-14 ACTUAL	2014-15 BUDGET	DESCRIPTION	2015-16		
				PROPOSED	APPROVED	ADOPTED
REVENUE						
218,014	637,075	89,235	41010 CARRYOVER	221,300	221,300	221,300
822,922	820,278	865,635	45043 WW SYS IMPR SURCHARGE	960,020	960,020	960,020
1,265	2,954	250	53200 INTEREST INCOME	250	250	250
38	5,425	100	54060 MISCELLANEOUS REVENUE	100	100	100
652,043	0	100,000	54400 BOND/SALE/LOAN PROCEEDS	920,605	920,605	920,605
1,694,282	1,465,732	1,055,220	TOTAL REVENUE	2,102,275	2,102,275	2,102,275
EXPENDITURES						
MATERIALS & SERVICES						
0	0	2,450	70100 AUDIT EXPENSE	3,695	3,695	3,695
93,649	124,293	38,000	71000 CONTRACTUAL SERVICES	30,000	30,000	30,000
0	41,705	18,045	79900 ADMINISTRATIVE FEE	44,965	44,965	44,965
15,592	49,994	16,960	79910 ENGINEERING SERVICE FEES	41,355	41,355	41,355
109,241	215,992	75,455	TOTAL MATERIALS & SERVICES	120,015	120,015	120,015
CAPITAL OUTLAY						
189,848	334,559	105,000	83000 BUILDINGS & IMPROVEMENTS	319,715	319,715	319,715
0	0	100,000	84000 MOTOR VEHICLES	35,000	35,000	35,000
13,510	11,475	15,950	84010 WORK EQUIPMENT	120,200	120,200	120,200
203,358	346,034	220,950	TOTAL CAPITAL OUTLAY	474,915	474,915	474,915
DEBT SERVICE						
0	13,156	0	90110-084 LOAN PRINCIPAL PAYMENT - CITY SHOP	0	0	0
0	25,436	6,470	90110-085 LOAN PRINCIPAL PAYMENT - VACTOR	0	0	0
0	20,000	20,000	90110-086 LOAN PRINCIPAL PAYMENT - LOCAP 2013	20,000	20,000	20,000
0	425,000	415,000	90110-099 LOAN PRINCIPAL PAYMENT - WWTP	425,000	425,000	425,000
0	2,238	570	90110-100 LOAN PRINCIPAL PAYMENT - ROLLER	0	0	0
0	13,746	14,145	90110-107 LOAN PRINCIPAL PAYMENT - MOWERS	3,385	3,385	3,385
0	0	17,055	90110-109 LOAN PRINCIPAL PAYMENT - LOADER	13,840	13,840	13,840
0	0	0	90110-111 LOAN PRINCIPAL PAYMENT - TRACTOR MOWER	7,640	7,640	7,640
0	0	0	90110-115 LOAN PRINCIPAL PAYMENT - TIGER MOWER	2,110	2,110	2,110
0	0	0	90110-117 LOAN PRINCIPAL PAYMENT - DUMP TRUCK	2,110	2,110	2,110
0	0	0	90110-119 LOAN PRINCIPAL PAYMENT - LOCAP 2016	12,675	12,675	12,675
0	0	0	90110-121 LOAN PRINCIPAL PAYMENT - SEWER CAMERA	7,375	7,375	7,375
0	278	0	90111-087 LOAN INTEREST PAYMENT - CITY SHOP	0	0	0
0	765	45	90111-088 LOAN INTEREST PAYMENT - VACTOR	0	0	0
0	19,841	21,165	90111-089 LOAN INTEREST PAYMENT - LOCAP 2013	20,465	20,465	20,465
0	232,319	243,350	90111-101 LOAN INTEREST PAYMENT - WWTP	228,625	228,625	228,625
0	67	5	90111-102 LOAN INTEREST PAYMENT - ROLLER	0	0	0
0	531	310	90111-108 LOAN INTEREST PAYMENT - MOWERS	25	25	25
0	0	3,600	90111-110 LOAN INTEREST PAYMENT - LOADER	1,885	1,885	1,885
0	0	0	90111-112 LOAN INTEREST PAYMENT - TRACTOR MOWER	925	925	925
0	0	0	90111-116 LOAN INTEREST PAYMENT - TIGER MOWER	355	355	355
0	0	0	90111-118 LOAN INTEREST PAYMENT - DUMP TRUCK	355	355	355
0	0	0	90111-120 LOAN INTEREST PAYMENT - LOCAP 2016	19,630	19,630	19,630
0	0	0	90111-122 LOAN INTEREST PAYMENT - SEWER CAMERA	860	860	860
0	213	215	90116-000 LOAN ADMINISTRATION FEE - LOCAP 2013	215	215	215
0	0	0	90116-001 LOAN ADMINISTRATION FEE - LOCAP 2016	225	225	225
0	753,590	741,930	TOTAL DEBT SERVICE	767,700	767,700	767,700
744,608	0	0	90217 TRANSFER TO DEBT SERVICE	0	0	0
0	0	16,885	99000 CONTINGENCY	739,645	739,645	739,645
0	0	0	99012 RESERVE FOR FUTURE EXP.	0	0	0
637,075	150,116	0	99020 ENDING BALANCE	0	0	0
637,075	150,116	16,885	TOTAL ENDING BALANCE	739,645	739,645	739,645
1,694,282	1,465,732	1,055,220	TOTAL EXPENDITURES	2,102,275	2,102,275	2,102,275

DEPARTMENT: N/A

OVERVIEW

The Storm Drain Reserve Fund was authorized by Ordinance No. 2818, on June 1, 1998 and continued by Resolution No. 1666 on June 9, 2008 to accumulate funds for the following purposes: To acquire equipment, vehicles, property or buildings, to make major repairs or capital improvements, construct facilities, or to conduct contractual services related to the storm drainage system of the City of Cottage Grove. The revenue raised by the Storm Drainage surcharge fee accumulates in this fund for these purposes. The City Council will review and consider the continuation of this fund at the first meeting in June, 2018.

BUDGET YEAR OBJECTIVES

- Provide funding for debt service on construction projects.
- Provide funding for bank stabilization project along the Coast Fork of the Willamette River.
- Complete engineering design and construction of miscellaneous sections of the storm drainage system.
- Construct CG-EX-7 (Fillmore Avenue from South 7th to Railroad tracks) project from the Storm Water Master Plan.
- Provide a portion of the funding for a street sweeper, dump truck, motorized sewer camera, tiger mower and service truck.
- Provide partial funding for a storage facility to replace rail cars at the City Shop
- Provide funding for construction projects.

MAJOR ACCOMPLISHMENTS – FISCAL YEAR 2014-15

- Constructed CG-EX-03(South 7th from Quincy to Harrison, Harrison from South 7th to South 8th and south on South 8th approximately 200 feet) project from the Storm Water Master Plan.
- Completed another 5-year fiscal utility plan.
- Purchase a 2000/2001 jetter from the City of Springfield to replace the 1984 jetter.

SIGNIFICANT BUDGET CHANGES FROM FISCAL YEAR 2014-15

- Follow adopted 5 year utility rate plan and increase storm drain improvement portion of the storm drainage fee from \$5.15 per equivalent service unit (ESU) to \$5.58 per ESU.

**City of Cottage Grove
Fiscal Year 2015-16 Budget**

736-736 STORM DRAIN RESERVE

2012-13 ACTUAL	2013-14 ACTUAL	2014-15 BUDGET	DESCRIPTION	2015-16		
				PROPOSED	APPROVED	ADOPTED
REVENUE						
623,726	1,498,967	665,235	41010 CARRYOVER	693,515	693,515	693,515
273,674	332,289	402,995	45051 STORM DRAIN SURCHARGE	438,355	436,735	436,735
4,922	4,797	2,000	53200 INTEREST INCOME	2,000	2,000	2,000
38	0	50	54060 MISCELLANEOUS REVENUE	50	50	50
1,300,964	0	25,000	54400 LOAN PROCEEDS	891,400	891,400	891,400
0	0	0	55010 TRANSFER FROM STORM DRAIN FUND	100,000	100,000	100,000
2,203,324	1,836,053	1,095,280	TOTAL REVENUE	2,125,320	2,123,700	2,123,700
EXPENDITURES						
MATERIALS & SERVICES						
0	0	1,745	70100 AUDIT EXPENSE	0	0	0
16,793	7,159	73,000	71000 CONTRACTUAL SERVICES	65,000	65,000	65,000
0	0	0	73600 MISCELLANEOUS EXPENSES	35	35	35
12,440	10,600	46,025	79900 ADMINISTRATIVE FEE	68,430	68,430	68,430
40,920	160,625	82,760	79910 ENGINEERING SERVICES	163,310	163,310	163,310
70,153	178,384	203,530	TOTAL MATERIALS & SERVICES	296,775	296,775	296,775
CAPITAL OUTLAY						
571,041	710,082	510,300	83000 BUILDINGS & IMPROVEMENTS	1,039,710	1,039,710	1,039,710
0	0	50,000	83040 INFRASTRUCTURE REPLACEMENT	50,000	50,000	50,000
0	0	26,000	84000 MOTOR VEHICLES	61,000	61,000	61,000
5,620	0	6,950	84010 WORK EQUIPMENT	31,700	31,700	31,700
576,661	710,082	593,250	TOTAL CAPITAL OUTLAY	1,182,410	1,182,410	1,182,410
DEBT SERVICE						
0	13,156	0	90110-084 LOAN PRINCIPAL PAYMENT - CITY SHOP	0	0	0
0	26,499	6,740	90110-085 LOAN PRINCIPAL PAYMENT - VACTOR	0	0	0
0	45,000	45,000	90110-086 LOAN PRINCIPAL PAYMENT - LOCAP 2013	45,000	45,000	45,000
0	0	3,365	90110-105 LOAN PRINCIPAL PAYMENT - SWEEPER	3,515	3,515	3,515
0	0	0	90110-111 LOAN PRINCIPAL PAYMENT - RAMJET VACTOR	0	0	0
0	0	0	90110-115 LOAN PRINCIPAL PAYMENT - TIGER MOWER	2,110	2,110	2,110
0	0	0	90110-117 LOAN PRINCIPAL PAYMENT - DUMP TRUCK	2,110	2,110	2,110
0	0	0	90110-119 LOAN PRINCIPAL PAYMENT - LOCAP 2016	12,925	12,925	12,925
0	0	0	90110-121 LOAN PRINCIPAL PAYMENT - SEWER CAMERA	3,160	3,160	3,160
0	278	0	90111-087 LOAN INTEREST PAYMENT - CITY SHOP	0	0	0
0	797	45	90111-088 LOAN INTEREST PAYMENT - VACTOR	0	0	0
0	45,154	48,175	90111-089 LOAN INTEREST PAYMENT - LOCAP 2013	46,600	46,600	46,600
0	0	900	90111-106 LOAN INTEREST PAYMENT - SWEEPER	590	590	590
0	0	0	90111-112 LOAN INTEREST PAYMENT - RAMJET VACTOR	0	0	0
0	0	0	90111-116 LOAN INTEREST PAYMENT - TIGER MOWER	355	355	355
0	0	0	90111-118 LOAN INTEREST PAYMENT - DUMP TRUCK	355	355	355
0	0	0	90111-120 LOAN INTEREST PAYMENT - LOCAP 2016	20,015	20,015	20,015
0	0	0	90111-122 LOAN INTEREST PAYMENT - SEWER CAMERA	370	370	370
0	0	30	90116-000 LOAN ADMINISTRATION FEE - LOCAP 2013	30	30	30
0	0	0	90116-001 LOAN ADMINISTRATION FEE - LOCAP 2016	230	230	230
0	130,883	104,255	TOTAL DEBT SERVICE	137,365	137,365	137,365
57,544	0	0	90217 TRANSFER TO DEBT SERVICE	0	0	0
0	0	194,245	99000 CONTINGENCY	508,770	507,150	507,150
0	0	0	99012 RESERVE FOR FUTURE EXP.	0	0	0
1,498,967	816,704	0	99020 ENDING BALANCE	0	0	0
1,498,967	816,704	194,245	TOTAL ENDING BALANCE	508,770	507,150	507,150
2,203,324	1,836,053	1,095,280	TOTAL EXPENDITURES	2,125,320	2,123,700	2,123,700