Lehi City Corporation

June 30, 2004
CALENDAR YEAR
ENDING

CERTIFICATION OF BUDGET

ADOPTION OF BUDGET INFORMATION:

In compliance with section 59-2-913, 59-2-920 and 59-2-923, *Utah Code*, as amended which states in effect:

> "No later than June 22 of each fiscal year, the governing body shall by resolution adopt a budget for ensuing fiscal year for each fund for which a budget is required. If there is no increase in the certified tax rate, final budget is adopted. The last day for adoption if there is an increase in the certified tax rate shall be August 17. A copy of the final budget for each fund shall be certified by the budget officer and filed with the State Auditor's Office within 30 days after adoption"

I, the undersigned, certify that the attached budget document is a true and correct copy of the budget of Lehi City for the calendar year ending June 30, 2004 as Approved and adopted by resolution or ordinance dated June 8, 2004. A public hearing meeting the requirements specified in Utah Code section (indicate which):

[X] 10-6-113/114 (no increase in tax rate-final budget adopted by June 22);

[ ] 59-2-219 (increase in tax rate – final budget adopted by August 22) was

held on June 8 for all budgetary funds.

Signed: _____
(Budget Officer)

Subscribed and sworn to this 8th day of June, 2004.

_____
(Notary Public)

CONNIE J. ASHTON
NOTARY PUBLIC • STATE of UTAH
153 NORTH 100 EAST
LEHI, UTAH 84043
COMM. EXPIRES 1-7-2008

Lehi City Corporation
Governmental Unit
For the Budget Year July 1, 2004 to June 30, 2005

General Fund Revenues

Account	Description	Actual 2002 - 2003	2003 - 2004 Current Year Estimate	Approved Budget 2004 - 2005
Taxes				
3110	GENERAL PROPERTY TAX - CURRENT	2,274,011	1,801,872	2,235,000
3120	DELINQUENT TAXES	152,586	118,845	120,000
3130	GENERAL SALES AND MISC. TAXES	2,244,319	1,800,802	2,340,000
3140	FRANCHISE TAXES	1,451,033	1,435,724	1,400,000
3150	IN-LIEU-OF PROPERTY TAXES	335,782	235,609	384,000
3190	PENALTIES AND INTEREST TAXES	6,244	3,873	5,000
Licenses and Permits				
3210	BUSINESS LICENSES AND PERMITS	38,088	37,626	35,000
3220	NON-BUSINESS LICENSES AND PERMITS	1,386,423	2,117,203	1,400,000
3221	BUILDING, STRUCTURE AND EQUIPMENT	1,530,447	2,201,527	1,641,000
3225	ANIMAL LICENSES	2,663	2,480	2,500
Intergovernmental				
3310	FEDERAL GRANTS	77,803	220,595	50,000
3312	PUBLIC SAFETY	177,532	122,795	45,000
3340	STATE GRANTS	105,522	79,351	336,000
3350	STATE SHARED REVENUES	-	-	-
3356	CLASS "C" ROAD FUNDS	514,952	329,962	450,000
3358	STATE LIQUOR FUND ALLOTMENT	3,060	13,237	13,500
3370	LOCAL GRANT - UTAH COUNTY	-	-	-
Charges for Services				
3410	GENERAL GOVERNMENT	71,597	97,244	92,000
3420	PUBLIC SAFETY	67,036	85,964	68,500
3430	STREETS AND PUBLIC IMPROVEMENT	-	-	-
3470	PARKS AND PUBLIC PROPERTY	16,890	14,600	27,500
3475	RECREATION	618,509	715,532	906,500
3480	CEMETERY	73,668	80,850	75,000
3490	MISCELLANEOUS SERVICES	112,622	587,413	450,000
Fines and Forfeitures				
3510	COURT FINES	770,294	979,483	951,000
Miscellaneous Revenue				
3610	INTEREST REVENUE	105,318	57,037	100,000
3620	RENTS & CONCESSIONS	103,532	108,040	140,000
3640	SALE OF FIXED ASSETS	10,912	29,199	10,000
3680	OTHER FINANCING - CAPITAL LEASE	271,709	-	-
Contributions, Transfers and Other				
3830	TRANSFER FROM UTILITY FUNDS	460,000	492,500	550,000
3840	TRANSFER FROM RDA	8,785	362,634	228,000
3870	CONTRIBUTION FROM PRIVATE	-	-	-
3880	PROCEEDS FOR BOND ISSUANCE	-	12,264,866	-
3890	BEG. FUND BAL. TO BE APPROPRIATED	-	-	3,503,345
	TOTAL REVENUES AND OTHER SOURCES	12,991,337	26,396,863	17,558,845

Lehi City Corporation
Governmental Unit
For the Budget Year July 1, 2004 to June 30, 2005

General Fund Expenditures

Account	Description	Actual 2002 - 2003	2003 - 2004 Current Year Estimate	Approved Budget 2004 - 2005
GENERAL GOVERNMENT				
4110	CITY COUNCIL	110,299	132,341	133,000
4121	CITY COURTS	521,710	592,723	560,800
4140	ADMINISTRATIVE AGENCY	515,867	664,865	574,000
4141	FINANCE	204,850	254,090	278,200
4143	TREASURER	259,447	286,698	291,300
4150	PUBLIC WORK ADMINISTRATION	327,533	361,514	494,400
4160	GENERAL GOV'T BUILDINGS	584,841	220,648	231,750
4180	PLANNING AND ZONING	415,503	456,717	485,600
PUBLIC SAFETY				
4210	POLICE DEPARTMENT	2,835,872	4,163,243	3,033,000
4220	FIRE DEPARTMENT	657,389	633,758	533,100
4240	INSPECTIONS	715,181	677,713	790,900
4253	ANIMAL CONTROL	50,743	48,384	60,200
HIGHWAYS AND PUBLIC IMPROVEMENTS				
4410	HIGHWAY AND STREETS	2,153,218	1,942,197	2,178,400
PARKS, RECREATION AND PUBLIC PROPERTY				
4510	PARKS	972,614	1,179,332	990,800
4560	RECREATION AND CULTURE	1,606,886	2,086,908	5,802,595
4580	LIBRARY	630,809	594,954	624,900
4590	CEMETERY	349,771	264,261	322,200
TRANSFERS AND OTHER USES				
4810	TRANSFER TO REDEVELOPMENT FUND	-	-	-
4815	TRANSFER TO OTHER FUND	-	-	-
4820	TRANSFER TO DEBT SERVICE FUND	188,783	-	-
4830	TRANSFER TO SWIMMING POOL	109,900	82,350	42,900
4840	CONTRIBUTION TO MUSEUM	30,000	30,000	30,000
4850	TRANSFER TO AMBULANCE	126,000	94,050	100,800
4860	TRANSFER TO CAPITAL PROJECT FUND	1,234,980	5,449,500	-
4870	TRANSFER TO MBA	-	-	-
4875	DEBT SERVICE PAYMENT MBA BONDS	-	7,095,984	-
4880	INCREASE IN FUND BALANCE	(2,500,000)	(915,367)	-
	TOTAL EXPENDITURES AND OTHER USES	12,102,196	26,396,863	17,558,845

Lehi City Corporation
For the Budget Year July 1, 2004 to June 30, 2005

Debt Service

Account	Description	Actual 2002 - 2003	2003 - 2004 Current Year Estimate	Approved Budget 2004 - 2005
REVENUES				
3930	CLASS "C" ROAD FUNDS	307,803	589,000	590,000
3935	REVENUE FROM GENERAL FUND	-	237,000	281,800
3940	INTEREST INCOME	68	29	-
3950	TRANSFER FROM GENERAL FUND	236,684	-	-
3960	TRANSFER FROM RDA	2,556,505	2,281,900	1,583,300
3970	TRANSFER FROM CAPITAL PROJECT FUND	536,433	540,000	537,000
	TOTAL REVENUES	3,637,493	3,647,929	2,992,100
	BEGINNING FUND BALANCE	81,268	81,335	81,580
	AVAILABLE FOR APPROPRIATION	3,718,761	3,729,264	3,073,680
EXPENDITURES				
4010	DEBT SERVICE	2,563,142	1,945,384	1,741,600
4030	INTEREST ON DEBT	1,074,284	1,702,300	1,250,500
4040	BOND FEES AND BANK CHARGES	-	-	-
	TOTAL EXPENDITURES	3,637,426	3,647,684	2,992,100
	ENDING FUND BALANCE	81,335	81,580	81,580

Lehi City Corporation
For the Budget Year July 1, 2004 to June 30, 2005

Capital Projects Fund - Streets

Account	Description	Actual 2002 - 2003	2003 - 2004 Current Year Estimate	Approved Budget 2004 - 2005
OPERATING REVENUE				
3670	OTHER ADDITIONS	251,664	-	537,000
3940	INTEREST EARNED	319,645	46,760	15,000
3950	TRANSFER FROM GENERAL FUND	1,234,980	-	-
3970	CAPITAL FINANCING	3,130,000	-	-
	TOTAL REVENUES	4,684,625	46,760	15,000
	BEGINNING FUND BALANCE	3,738,182	7,643,378	6,681,315
	TOTAL AVAILABLE FOR APPROPR.	8,422,807	7,690,138	6,696,315
EXPENDITURES				
4410	BOND COSTS	52,019	4,792	2,500
4412	COST OF ISSUANCE	-	-	-
4420	ROAD IMPROVEMENTS	190,976	1,004,031	2,610,000
4430	INTEREST ON DEBT	-	-	-
4450	TRANSFER TO MBA	-	-	-
4460	TRANSFER TO DEBT SERVICE FUND	536,434	-	537,000
	TOTAL EXPENDITURES	779,429	1,008,823	3,149,500
	ENDING FUND BALANCE	7,643,378	6,681,315	3,546,815

Lehi City Corporation
For the Budget Year July 1, 2004 to June 30, 2005

Capital Projects Fund - Municipal Building Authority

Account	Description	Actual 2002 - 2003	2003 - 2004 Current Year Estimate	Approved Budget 2004 - 2005
REVENUES				
3920	INTEREST REVENUE	10,503	6,121	-
3930	LEASE PAYMENT REVENUE	500,455	167,968	-
3970	CAPITAL FINANCING	-	-	-
OTHER SOURCES				
3940	TRANSFER FROM CAPITAL PROJECT FUND	-	-	-
3950	TRANSFER FROM GENERAL FUND	-	-	-
3980	BEG. FUND BAL. TO BE APPROP.	938,663	1,028,559	729,080
	TOTAL REVENUES AND SOURCES	1,449,621	1,202,648	729,080
EXPENDITURES				
4010	ADMINISTRATION	2,481	2,468	-
4020	CAPITAL EXPENDITURES	5,306	-	-
4030	PRINCIPAL	60,000	117,825	-
4031	INTEREST	353,275	353,275	-
OTHER USES				
4816	TRANSFER TO CULINARY WATER FUND	-	-	-
	TOTAL EXPENDITURES AND USES	421,062	473,568	-
	ENDING FUND BALANCE	1,028,559	729,080	729,080

Lehi City Corporation
For the Budget Year July 1, 2004 to June 30, 2005

Special Revenue Fund - Redevelopment Agency

Account	Description	Actual 2002 - 2003	2003 - 2004 Current Year Estimate	Approved Budget 2004 - 2005
TAXES				
3910	PROPERTY TAX	861,791	2,428,202	2,050,000
INTERGOVERNMENTAL REVENUE				
3930	GRANT FROM STATE	-	-	-
MISCELLANEOUS REVENUE				
3940	INTEREST REVENUE	439	47	1,000
OTHER SOURCES				
3810	TRANSFER FROM OTHER FUNDS	-	-	-
3820	CONTRIBUTION FROM DEVELOPER	16,230,876	26,333	148,300
3840	CONTRIBUTION FROM FUND BALANCE	1,831,867	-	-
	TOTAL REVENUES	18,924,973	2,454,582	2,199,300
EXPENDITURES				
4010	ADMINISTRATION	126,000	99,000	172,000
4020	SUPPLIES AND OTHER MATERIAL	6,512	6,962	9,600
4030	PROFESSIONAL SERVICES	5,376	251	20,000
4040	INTEREST AND FISCAL CHARGES	-	-	-
REDEVELOPMENT ACTIVITIES				
4110	ROAD IMPROVEMENTS	163,941	46,927	-
4120	POWER IMPROVEMENTS	13,614,100	-	-
4130	SEWER IMPROVEMENTS	-	-	-
4140	WATER IMPROVEMENTS	2,157,513	-	-
OTHER USES				
4210	CONTRIBUTION TO STATE	-	-	-
4220	CONTRIBUTION TO DEVELOPER	-	-	-
4230	CONTRIBUTION TO ALPINE SCHOOL DISTRICT	5,750	174,817	149,000
4240	CONTRIBUTION TO TSSD	1,437	43,704	37,400
4250	TRANSFER TO GENERAL FUND	8,785	362,634	228,000
4260	TRANSFER TO SEWER FUND	-	-	-
4270	TRANSFER TO DEBT SERVICE	2,556,505	1,720,287	1,583,300
4280	BEGINNING FUND BALANCE DEFICIT	-	-	-
4290	BUDGETED INCREASE IN FUND BALANCE	-	-	-
	TOTAL EXPENDITURES AND USES	18,645,919	2,454,582	2,199,300

Lehi City Corporation
For the Budget Year July 1, 2004 to June 30, 2005

Enterprise Fund
Swimming Pool

Account	Description	Actual 2002 - 2003	2003 - 2004 Current Year Estimate	Approved Budget 2004 - 2005
OPERATING REVENUE				
3710	CHARGES FOR SERVICES	188,215	194,829	193,000
3730	CONCESSION REVENUE	22,144	25,275	25,000
	TOTAL OPERATING REVENUE	210,359	220,104	218,000
OPERATING EXPENSES				
4010	PERSONAL SERVICES	121,270	119,134	129,200
4020	CONTRACTUAL SERVICES	16,658	35,700	20,000
4030	MATERIALS AND SUPPLIES	110,001	91,090	111,700
4040	DEPRECIATION	48,112	50,300	51,000
4050	OTHER	-	-	-
	TOTAL OPERATING EXPENSES	296,041	296,224	311,900
	OPERATING INCOME (LOSS)	(85,682)	(76,120)	(93,900)
NON-OPERATING REVENUE (EXPENSE)				
5200	INTEREST EXPENSE	(888)	(1,700)	(1,700)
5250	PROCEEDS FROM CAPITAL LEASE	-	-	-
5300	TRANSFER FROM GENERAL FUND	109,900	82,350	42,900
	NET INCOME (LOSS)	23,330	4,530	(52,700)

Lehi City Corporation
For the Budget Year July 1, 2004 to June 30, 2005

Enterprise Fund
Culinary Water

Account	Description	Actual 2002 - 2003	2003 - 2004 Current Year Estimate	Approved Budget 2004 - 2005
OPERATING REVENUE				
3710	CHARGES FOR SERVICES	944,991	1,111,880	1,250,000
3720	HOOK-UP AND SERVICE FEES	207,882	332,198	300,000
3730	MISCELLANEOUS REVENUE	10,245	18,110	14,000
	TOTAL OPERATING REVENUE	1,163,118	1,462,188	1,564,000
OPERATING EXPENSES				
4010	PERSONAL SERVICES	495,376	584,584	580,000
4030	MATERIALS AND SUPPLIES	373,556	285,917	365,200
4040	DEPRECIATION	318,410	328,000	370,000
4050	OTHER	-	-	-
	TOTAL OPERATING EXPENSES	1,187,342	1,198,501	1,315,200
	OPERATING INCOME (LOSS)	(24,224)	263,687	248,800
NON-OPERATING REVENUE (EXPENSE)				
5110	IMPACT FEES	755,380	947,777	1,300,000
5200	INTEREST EXPENSE	(95,202)	(98,153)	(34,500)
5210	INTEREST INCOME	23,975	11,689	15,000
5220	AMORTIZATION OF BOND ISSUE COSTS	(2,071)	(1,808)	(1,808)
5230	GAIN (LOSS) ON SALE OF CAPITAL ASSETS	(13,966)	-	-
5300	OPERATING TRANSFER TO GENERAL FUND	(115,000)	(93,750)	(135,000)
5310	OPERATING TRANSFER FROM OTHER FUNDS	1,186,632	-	-
	NET INCOME (LOSS)	1,715,524	1,029,442	1,392,492

Lehi City Corporation
For the Budget Year July 1, 2004 to June 30, 2005

Enterprise Fund
Secondary Water

Account	Description	Actual 2002 - 2003	2003 - 2004 Current Year Estimate	Approved Budget 2004 - 2005
OPERATING REVENUE				
3710	CHARGES FOR SERVICES	743,023	926,235	900,000
3720	CONNECTION FEES	50,657	74,035	70,000
3730	MISCELLANEOUS REVENUE	7,255	100	5,000
	TOTAL OPERATING REVENUE	800,935	1,000,370	975,000
OPERATING EXPENSES				
4010	PERSONAL SERVICES	117,577	125,653	185,500
4020	CONTRACTUAL SERVICES	-	-	165,000
4030	MATERIALS AND SUPPLIES	481,142	380,765	495,900
4040	DEPRECIATION	227,807	100,000	108,000
4050	OTHER			
	TOTAL OPERATING EXPENSES	826,526	606,418	954,400
	OPERATING INCOME (LOSS)	(25,591)	393,952	20,600
NON-OPERATING REVENUE (EXPENSE)				
5110	IMPACT FEES	732,740	819,140	600,000
5120	INTERGOVERNMENTAL REVENUE	-	100,000	-
5200	INTEREST EXPENSE	(135,634)	(140,000)	(175,000)
5210	INTEREST INCOME	88,919	19,234	25,000
5220	AMORTIZATION AND BOND ISSUE COSTS	(2,549)	(1,480)	(1,480)
5230	GAIN (LOSS) ON SALE OF CAPITAL ASSETS	(6,949)	-	-
5300	OPERATING TRANSFERS TO GENERAL FUND	(75,000)	(61,875)	(100,000)
5310	OPERATING TRANSFER FROM OTHER FUNDS	970,881	-	-
	NET INCOME (LOSS)	1,546,817	1,128,971	369,120

Lehi City Corporation
For the Budget Year July 1, 2004 to June 30, 2005

Enterprise Fund
Sewer

Account	Description	Actual 2002 - 2003	2003 - 2004 Current Year Estimate	Approved Budget 2004 - 2005
OPERATING REVENUE				
3710	CHARGES FOR SERVICES	1,517,513	1,629,146	1,825,000
3720	CONNECTION FEES	-	-	-
3730	MISCELLANEOUS REVENUE	4,850	27,060	20,000
	TOTAL OPERATING REVENUE	1,522,363	1,656,206	1,845,000
OPERATING EXPENSES				
4010	PERSONAL SERVICES	163,937	182,522	196,000
4020	CONTRACTUAL SERVICES	1,167,624	1,391,101	1,350,000
4030	MATERIALS AND SUPPLIES	48,369	94,630	126,000
4040	DEPRECIATION	367,975	375,000	389,000
4050	OTHER			
	TOTAL OPERATING EXPENSES	1,747,905	2,043,253	2,061,000
	OPERATING INCOME (LOSS)	(225,542)	(387,047)	(216,000)
NON-OPERATING REVENUE (EXPENSE)				
5110	IMPACT FEES	292,150	401,290	300,000
5120	INTERGOVERNMENTAL REVENUE	-	-	-
5200	INTEREST EXPENSE	(56,055)	(60,000)	(61,000)
5210	INTEREST INCOME	32,387	5,877	10,000
5220	AMORTIZATION AND BOND ISSUE COSTS	(5,007)	(5,007)	(5,007)
5230	GAIN (LOSS) ON SALE OF CAPITAL ASSETS	(8,557)	-	-
5300	OPERATING TRANSFERS TO GENERAL FUND	(95,000)	(75,000)	(115,000)
	NET INCOME (LOSS)	(65,624)	(119,887)	(87,007)

Lehi City Corporation
For the Budget Year July 1, 2004 to June 30, 2005

Enterprise Fund
Power

Account	Description	Actual 2002 - 2003	2003 - 2004 Current Year Estimate	Approved Budget 2004 - 2005
OPERATING REVENUE				
3710	CHARGES FOR SERVICES	16,128,634	15,172,654	14,385,000
3720	CONNECTION FEES	72,000	110,458	87,500
3730	MISCELLANEOUS REVENUE	22,957	72,326	120,000
	TOTAL OPERATING REVENUE	16,223,591	15,355,438	14,592,500
OPERATING EXPENSES				
4010	PERSONAL SERVICES	1,147,867	1,250,507	1,350,000
4020	CONTRACTUAL SERVICES	13,148,010	12,513,488	11,000,000
4030	MATERIALS AND SUPPLIES	616,674	458,367	573,700
4040	DEPRECIATION	1,081,440	1,100,000	1,150,000
	TOTAL OPERATING EXPENSES	15,993,991	15,322,362	14,073,700
	OPERATING INCOME (LOSS)	229,600	33,076	518,800
NON-OPERATING REVENUE (EXPENSE)				
5110	IMPACT FEES	548,839	383,738	-
5200	INTEREST EXPENSE	(268,136)	(225,000)	(225,000)
5210	INTEREST INCOME	124,530	7,185	15,000
5220	AMORTIZATION OF BOND ISSUE COSTS	(6,439)	(6,439)	(6,439)
5300	OPERATING TRANSFER TO GENERAL FUND	(175,000)	(138,750)	(200,000)
5310	OPERATING TRANSFER FROM OTHER FUNDS	13,614,100	-	-
	NET INCOME (LOSS)	14,067,494	53,810	102,361

Lehi City Corporation
For the Budget Year July 1, 2004 to June 30, 2005

Enterprise Fund
Garbage

Account	Description	Actual 2002 - 2003	2003 - 2004 Current Year Estimate	Approved Budget 2004 - 2005
OPERATING REVENUE				
3710	CHARGES FOR SERVICES	735,079	961,686	986,000
	TOTAL OPERATING REVENUE	735,079	961,686	986,000
OPERATING EXPENSES				
4020	CONTRACTUAL SERVICES	812,777	966,157	951,000
4030	MATERIALS AND SUPPLIES	5,049	7,784	11,500
4040	DEPRECIATION	-	-	-
4050	OTHER	-	-	-
	TOTAL OPERATING EXPENSES	817,826	973,941	962,500
	OPERATING INCOME (LOSS)	(82,747)	(12,255)	23,500
NON-OPERATING REVENUE (EXPENSE)				
5300	OPERATING TRANSFERS	-	-	-
	NET INCOME (LOSS)	(82,747)	(12,255)	23,500

Lehi City Corporation
For the Budget Year July 1, 2004 to June 30, 2005

Enterprise Fund
Drainage

Account	Description	Actual 2002 - 2003	2003 - 2004 Current Year Estimate	Approved Budget 2004 - 2005
OPERATING REVENUE				
3710	CHARGES FOR SERVICES	445,165	421,334	450,000
3730	MISCELLANEOUS REVENUE	11,720	5,782	10,000
	TOTAL OPERATING REVENUE	456,885	427,116	460,000
OPERATING EXPENSES				
4020	CONTRACTUAL SERVICES	-	-	-
4030	MATERIALS AND SUPPLIES	31,166	5,188	16,500
4040	DEPRECIATION	248,673	264,000	270,000
	TOTAL OPERATING EXPENSES	279,839	269,188	286,500
	OPERATING INCOME (LOSS)	177,046	157,928	173,500
NON-OPERATING REVENUE (EXPENSE)				
5200	INTEREST EXPENSE	(107,488)	(116,000)	(115,500)
5210	INTEREST INCOME	4,566	2,668	3,000
5220	AMORTIZATION OF BOND ISSUE COSTS	(4,878)	(4,878)	(4,878)
5300	OPERATING TRANSFERS	-	-	-
	NET INCOME (LOSS)	69,246	39,718	56,122

Lehi City Corporation
For the Budget Year July 1, 2004 to June 30, 2005

Enterprise Fund
Ambulance

Account	Description	Actual 2002 - 2003	2003 - 2004 Current Year Estimate	Approved Budget 2004 - 2005
OPERATING REVENUE				
3710	CHARGES FOR SERVICES	232,863	215,229	275,000
3720	MISCELLANEOUS REVENUE	-	-	-
	TOTAL OPERATING REVENUE	232,863	215,229	275,000
OPERATING EXPENSES				
4010	PERSONAL SERVICES	231,700	226,773	213,000
4020	CONTRACTUAL SERVICES	16,805	16,548	18,000
4030	MATERIALS AND SUPPLIES	61,332	59,124	85,000
4040	DEPRECIATION	55,528	60,000	63,000
	TOTAL OPERATING EXPENSES	365,365	362,445	379,000
	OPERATING INCOME (LOSS)	(132,502)	(147,216)	(104,000)
NON-OPERATING REVENUE (EXPENSE)				
5120	INTERGOVERNMENTAL REVENUE	19,048	11,690	5,000
5200	INTEREST EXPENSE	(5,211)	(2,500)	(2,500)
5210	INTEREST INCOME	-	-	-
5230	GAIN (LOSS) ON SALE OF CAPITAL ASSETS	6,335	-	-
5300	OPERATING TRANSFER FROM GENERAL FUND	126,000	95,000	100,800
	NET INCOME (LOSS)	13,670	(43,026)	(700)