

Analysis of Cash Carry Over from 1959-60 Budget  
to 1960-61 Budget - General Fund

SUMMARY

1959-60 Revenue Overrealized	422,991.24	
1959-60 Current Year Appropriations Canceled	488,037.73	
1959-60 Prior Year Appropriations Canceled	2,198.64	
1959-60 Adjustments for Surplus	<u>29,999.25</u>	
Total Carry Over to 1960-61 Budget		943,226.86

REVENUE OVERREALIZED

	<u>Amount Received</u>	<u>Overrealized</u>	<u>Under-realized</u>
Property Taxes & Related Items	11,041,552.78		226,492.96
Franchise Taxes - Public Utility Lic.	1,441,023.74	66,023.74	
Business & Professional Licenses	2,003,536.07	147,036.07	
Fines & Forfeits	1,153,869.50	172,869.50	
State Liquor Allocations	869,255.91		20,744.09
Fire Districts	257,679.04	22,679.04	
Balance from 1958-59 Budget	461,164.00	231,615.54	
Loan Repayments from other Funds	112,954.15	112,954.15(1)	
Sale of Real Property	132,551.79		40,158.21
Interest on Invested Funds etc.	73,200.43	67,800.43	
Building Permits	320,407.57		2,592.43
Admissions & Concessions	158,901.05	7,401.05	
Public Works Maint. Bureau Charges	164,758.17	15,358.17	(2)
Reimbursement Revenue	174,004.96		125,995.04
Interfund Transfers and Reimbursements	2,352,130.03		13,939.97
All Other Revenues	<u>691,383.35</u>	<u>9,176.25</u>	
Totals	\$21,408,372.54	\$852,913.94	\$429,922.70
Net Overrealization of Revenue		422,991.24	

- (1) Loan repayments from
- Golf Fund 10,000.00
  - Lighting Bond Sinking Fund 200.00
  - Repair and Construction Fund 102,754.15
  - (Until the Repair and Construction )
  - (Fund was abolished in June 1960, )
  - (it could borrow up to \$150,000 at )
  - (any time from the General Fund )
  - (without Council action. Its )
  - (cancellation had the result of )
  - (freeing \$150,000 for carryover )
  - (balance. )

- (2) Reimbursement Revenue underrealized approximately equals the appropriation canceled from Unforeseen Reimbursible Expenditures.

CURRENT YEAR APPROPRIATIONS CANCELED

(Based on Bureau Appropriation Balance Before Final Transfer)

	<u>Over</u>	<u>Short</u>	<u>Remarks on Principal Cause</u>
Mayor's Office		1,968.78	
Civil Defense	35,578.11		\$30,387 cut during year but not transferred out
Police	13,605.98		
Municipal Court		10,329.06	Refunds and .110
Office of City Attorney	5,987.27		
Health	95,883.27		Hospitalization, Ambulance, 3 Veterinarians, Sanitation .110
Insect Control	8,576.08		.110
Comr. of Finance		5,647.59	Writers
Licenses	1,056.60		
Purchases		837.43	
Municipal Garage		80.95	
Municipal Shop		30.73	
Municipal Store		133.55	
Office of City Treasurer	2,493.01		
Property Control	11,436.47		O & M
Parks		45,662.54	Park Maint. O & M Zoo O & M
Electric Lighting & Power	3,300.01		O & M
Comr. of Public Affairs	82.86		
Communications & Elect.		860.63	
Fire		24,243.82	Fire Fighting .110 & O & M Maintenance O & M
City Hall	3,778.55		.110
Buildings	9,827.18		.110
Comr. of Public Utilities		423.30	
Comr. of Public Works	537.88		
Refuse Disposal	15,074.25		.110 and O & M
Construction	4,175.28		.110 and O & M
Design		4,433.29	O & M
Maintenance	218,365.47		Reduced program because of tax refunds and reduced Gas Tax Income
City Engineer	19,265.81		Same as Maintenance
Sundries	20,401.60		Balch Creek
Planning Commission	16,995.59		.110 and O & M

	<u>Over</u>	<u>Short</u>	<u>Remarks on Principal Cause</u>
Civil Service Board	2,555.60		.110 & O & M
City Auditor	20,179.66		.110 and O & M
Special Appropriations Unforeseen Reimbur- sible Expenditures	124,353.04		
All Other Special Appropriations	39,439.86		
Rotary Account Increases		90,260.03	Mun. Shop \$63,000.00 Inventories \$27,260.03
	<u>672,949.43</u>	<u>184,911.70</u>	
Net Current Appropria- tion Canceled	488,037.73		

PRIOR YEAR APPROPRIATIONS CANCELED

These are purchase orders from 1958-59 not paid on June 30, 1959 which were paid during 1960 at less than the encumbered amount. The appropriation thus saved, which totaled \$2,198.64, was canceled.

ADJUSTMENTS TO SURPLUS

This \$29,999.25 represents adjustments made during 1959-60 because of a change in the method of accounting for revenues from interfund reimbursements. If the change had been made in 1958-59, this amount would have been added to the cash carry over balance from 1958-59 to 1959-60 budget.

COMPARISON OF ACTUAL CARRY OVER TO BUDGETED CARRY OVER

Actual Carry Over	943,226.86
Budgeted Carry Over	<u>206,832.00</u>
Carry Over Balance not budgeted	736,394.86
Suggested Reserve for this year's appropriations	<u>236,394.86</u>
Suggested Amount for supplemental budget	500,000.00

Explanation of General Fund Surplus from  
Budget Year July 1, 1959 to June 30, 1960

A fund of the City cannot show a deficit as of June 30 of any year from the operation of its budget for that fiscal year. Final determination of the budget condition as of June 30 cannot be arrived at until all requisitions, orders, contracts, interfund transactions and other expenditures are finalized in the Auditor's accounts. This cannot be concluded until sometime late in July or early in August of the following budget year.

When the accounts of the Auditor were closed for the 1959-60 budget, it was found that there was a surplus of \$943,226. Not all of this is surplus in the true sense because \$206,832 of it had already been budgeted as revenue for 1960-61. This left a surplus of \$736,395 not yet budgeted, which is made up of (1) \$422,991 from revenues for 1959-60 in excess of budget estimates, (2) \$488,038 from cancellation of appropriations for 1959-60, (3) \$32,198 from accounting adjustments and other sources and (4) less the \$206,832 budgeted to be spent in 1960-61.

The appropriation cancelled is 1959-60 budgeted authority to spend which was not actually spent due to changes in operational plans, savings in purchasing and savings during the last 3 or 4 months of the budget year because of the possibility of a shortage in collections.

In the early spring of 1960 it was known that revenues from tax collections to June 30 would be reduced because of large tax refunds being ordered by the State Tax Commission, which are paid by the County Tax Collection Office out of tax money not yet turned over to the City. This finally amounted to approximately \$225,000. It was known that a considerable number of claims were still pending before the State Tax Commission but no estimate of the amount of the possible refunds was available. Because of these facts, together with the indications that some items of miscellaneous revenues would not reach the budget estimates, the Council was warned of a possible deficit and asked to curtail expenditures for the remainder of the fiscal year. It is difficult to estimate how much of a saving resulted, but it appears that it might have been approximately \$150,000.

PROPOSED SUPPLEMENTAL BUDGET - GENERAL FUND

Proposed Expenditures  
(Tentative Only)

Purchase of Property:

Balance Owed Federal Gov't on West Vanport	\$129,420 ✓
Balance Owed Water Construction Fund for City Hall Annex	440,000 ✓
Purchase of former Multnomah Fire and Police Station from Water Bureau	18,300 ✓
Purchase of Land from State for Refuse Disposal	<u>32,500 ✓</u>
Total Purchase of Property	\$620,220 ✓
Civil Defense	14,033 ✓
Park Bureau	31,337 ✓
Public Works	<u>20,276 ✓</u>
TOTAL PROPOSED SUPPLEMENTAL BUDGET	\$685,866

Revenues

Civil Defense Matching Funds	\$ 14,033
Real Property Sales	39,600
From Prior Year Balance	<u>632,233</u>
TOTAL REVENUES	\$685,866

Prior Year Balance Available for Supplemental Budget	\$736,395
Less Reserve for 1960-61 Revenues Not Realized	<u>104,162</u>
Amount Used for Supplemental Budget	\$632,233

PROPOSED SUPPLEMENTAL BUDGET - GENERAL FUND

Proposed Expenditures  
(Tentative Only)

Purchase of Property:

Balance Owed Federal Gov't on West Vanport	\$129,420
Balance Owed Water Construction Fund for City Hall Annex	440,000
Purchase of former Multnomah Fire and Police Station from Water Bureau	18,300
Purchase of Land from State for Refuse Disposal	<u>32,500</u>
Total Purchase of Property	\$620,220
Civil Defense	14,033
Park Bureau	31,337
Public Works	<u>20,276</u>
TOTAL PROPOSED SUPPLEMENTAL BUDGET	\$685,866

Revenues

Civil Defense Matching Funds	\$ 14,033
Real Property Sales	39,600
From Prior Year Balance	<u>632,233</u>
TOTAL REVENUES	\$685,866

Prior Year Balance Available for Supplemental Budget	\$736,395
Less Reserve for 1960-61 Revenues Not Realized	<u>104,162</u>
Amount Used for Supplemental Budget	\$632,233

ORMOND R. BEAN  
COMMISSIONER OF FINANCE  
December 30, 1960

PROPOSED SUPPLEMENTAL BUDGET - GENERAL FUND

Proposed Expenditures  
(Tentative Only)

Purchase of Property:

Balance Owed Federal Gov't on West Vanport	\$129,420
Balance Owed Water Construction Fund for City Hall Annex	440,000
Purchase of former Multnomah Fire and Police Station from Water Bureau	18,300
Purchase of Land from State for Refuse Disposal	<u>32,500</u>
Total Purchase of Property	\$620,220
Civil Defense	14,033
Park Bureau	31,337
Public Works	<u>20,276</u>
TOTAL PROPOSED SUPPLEMENTAL BUDGET	\$685,866

Revenues

Civil Defense Matching Funds	\$ 14,033
Real Property Sales	39,600
From Prior Year Balance	<u>632,233</u>
TOTAL REVENUES	\$685,866

Prior Year Balance Available for Supplemental Budget	\$736,395
Less Reserve for 1960-61 Revenues Not Realized	<u>104,162</u>
Amount Used for Supplemental Budget	\$632,233

PROPOSED SUPPLEMENTAL BUDGET - GENERAL FUND

Proposed Expenditures  
(Tentative Only)

Purchase of Property:

Balance Owed Federal Gov't on West Vanport	\$129,420
Balance Owed Water Construction Fund for City Hall Annex	440,000
Purchase of former Multnomah Fire and Police Station from Water Bureau	18,300
Purchase of Land from State for Refuse Disposal	<u>32,500</u>
Total Purchase of Property	\$620,220
Civil Defense	14,033
Park Bureau	31,337
Public Works	<u>20,276</u>
TOTAL PROPOSED SUPPLEMENTAL BUDGET	\$685,866

Revenues

Civil Defense Matching Funds	\$ 14,033
Real Property Sales	39,600
From Prior Year Balance	<u>632,233</u>
TOTAL REVENUES	\$685,866

Prior Year Balance Available for Supplemental Budget	\$736,395
Less Reserve for 1960-61 Revenues Not Realized	<u>104,162</u>
Amount Used for Supplemental Budget	\$632,233



PROPOSED SUPPLEMENTAL BUDGET - GENERAL FUND

Proposed Expenditures  
(Tentative Only)

Purchase of Property:

Balance Owed Federal Gov't on West Vanport	\$129,420
Balance Owed Water Construction Fund for City Hall Annex	440,000
Purchase of former Multnomah Fire and Police Station from Water Bureau	18,300
Purchase of Land from State for Refuse Disposal	<u>32,500</u>
Total Purchase of Property	\$620,220
Civil Defense	14,033
Park Bureau	31,337
Public Works	<u>20,276</u>
TOTAL PROPOSED SUPPLEMENTAL BUDGET	\$685,866

Revenues

Civil Defense Matching Funds	\$ 14,033
Real Property Sales	39,600
From Prior Year Balance	<u>632,233</u>
TOTAL REVENUES	\$685,866

Prior Year Balance Available for Supplemental Budget	\$736,395
Less Reserve for 1960-61 Revenues Not Realized	<u>104,162</u>
Amount Used for Supplemental Budget	\$632,233

PROPOSED SUPPLEMENTAL BUDGET - GENERAL FUND

Proposed Expenditures  
(Tentative Only)

Purchase of Property:	
Balance Owed Federal Gov't on West Viaport	\$129,420
Balance Owed Water Construction Fund for City Hall Annex	440,000
Purchase of Former Multnomah Fire and Police Station from Water Bureau	16,300
Purchase of Land from State for Refuse Disposal	<u>32,500</u>
Total Purchase of Property	\$620,220
Civil Defense	14,033
Park Bureau	31,337
Public Works	<u>20,276</u>
TOTAL PROPOSED SUPPLEMENTAL BUDGET	\$685,866

Revenues

Civil Defense Matching Funds	\$ 14,033
Real Property Sales	39,600
From Prior Year Balance	<u>632,233</u>
TOTAL REVENUES	\$685,866

Prior Year Balance Available for Supplemental Budget	\$736,395
Less Reserve for 1960-61 Revenues Not Realized	<u>104,162</u>
Amount Used for Supplemental Budget	\$632,233

CITY OF PORTLAND  
Supplemental Budget  
1960-61

Civil Defense

- Page 4      Why will the total amount of this expenditure be reimbursed?
- 2            Is it necessary that a new road between the Zoo and Washington Park be built at this time?
- 3            Why is the relocation of Balch Gulch Outfall Sewer financed through the General Fund?
- 3            Why supplement Unforeseen Reimbursible Expenditures Account? No expenditures made as of Nov. 30.
- \*

Sewage Disposal Fund - Construction

- Page 8      Is original estimate of \$505,000.00 for purchase of four sites short by \$300,000.00? Is this in addition to the \$32,500.00 in the General Fund?

State Tax Street Fund

- Page 10     Is the \$30,000.00 budgeted in this fund to be transferred to Traffic Engineering to apply on the \$70,312.00 expenditure, or is this an additional expenditure?

Exposition-Recreation Fund

- Page 11     More detail needed on budget.

Public Recreational Areas

- \*Page 5     Why an appropriation for Knott Center when it was reported completed less than a month ago?

CITY OF PORTLAND  
Supplemental Budget  
1960-61

Civil Defense

- Page 2 Is it necessary that a new road between the Zoo and Washington Park be built at this time?
- 3 Why is the relocation of Balch Gulch Outfall Sewer financed through the General Fund?
- 3 Why supplement Unforeseen Reimbursible Expenditures Account? No expenditures made as of Nov. 30.
- 4 Why will the total amount of this expenditure be reimbursed?

Public Recreational Areas

- Page 5 Why an appropriation for Knott Center when it was reported completed less than a month ago?

Sewage Disposal Fund - Construction

- Page 8 Is original estimate of \$505,000.00 for purchase of four sites short by \$300,000.00? Is this in addition to the \$32,500.00 in the General Fund?

State Tax Street Fund

- Page 10 Is the \$30,000.00 budgeted in this fund to be transferred to Traffic Engineering to apply on the \$70,312.00 expenditure, or is this an additional expenditure?

Exposition-Recreation Fund

- Page 11 More detail needed on budget.

CITY OF PORTLAND  
Supplemental Budget

1960-61

1. Is there a list of where these signals will be installed, with installation costs?
2. Are amounts listed for purchase of property from the General Fund the totals of balances due on each piece of property?
3. Why is "Unforeseen Reimbursable Expenditures" being increased?
4. Public Recreational Fund Balance of \$18,150.00--An article in the Journal dated December 29, 1960, states: "Started after the fire bureau condemned the old Knott Street center, the new building uses up the last of the money provided by the .4 mill city parks tax levy which was in effect from 1940 until this year."
5. Why an additional \$300,000.00 for sewage disposal sites?
6. Exposition-Recreation Fund:  
Detail of expenditures for Building and Other Structures.
7. Stock Rotary Account--How can there be a deficit in the Stock Rotary Account?

CITY OF PORTLAND  
Supplemental Budget  
1960-61

	Budgeted 1960-61	Supplemental Budget	Encumbrance as of Nov. 30, 1960
<b>GENERAL FUND:</b>			
Revenues:			
Civil Defense Contributions	\$ 9,386.00	\$ 14,033.00	---
Real Property Sales	50,000.00	<del>39,600.00</del> 99,600.00	---
Reimbursement Revenues	300,000.00	100,000.00	---
Balance from Former Period	206,836.00	632,233.00	---
Total Revenues		<u>\$ 785,866.00</u>	845,866.00
Expenditures:			
Disaster Relief & Civil Defense:			
Personal services	54,860.00	4,833.00	\$ 18,672.12
Operation & Maintenance	18,193.00	3,500.00	3,723.74
Equipment	---	3,000.00	---
Additions & Betterments	2,000.00	2,700.00	---
Total- Dis. Rel. & Civil Def.	<u>75,053.00</u>	<u>14,033.00</u>	
Bureau of Parks:			
Park Maintenance Division:			
Operation & Maintenance	127,398.00	2,407.00	56,779.91
Additions & Betterments	---	25,000.00	---
Total		<u>27,407.00</u>	
Zoo Division:			
Operation & Maintenance	100,865.00	1,330.00	39,216.15
Equipment	3,345.00	2,600.00	2,110.84
Total		<u>3,930.00</u>	
Total - Bureau of Parks		<u>31,337.00</u>	
Department of Public Works:			
Relocation of Balch Gulch Outfall Sewer	---	20,276.00	---
Total Dept. Public Works		<u>20,276.00</u>	
Special Appropriations:			
Purchase of Property: <i>Purchase of Smith Property</i>		60,000.00	
City Hall Annex - Balance	---	440,000.00	
Multnomah Fire & Police Station	---	18,300.00	
Refuse Disposal	---	32,500.00	
West Vanport - Balance	---	129,420.00	
Total - Purchase of Property		<u>620,220.00</u>	680,220.00
Unforeseen Reimbursible Expenditures	300,000.00	100,000.00	---
Total Special Appropriations		<u>720,220.00</u>	780,220.00
Total Expenditures - General Fund		<u>785,866.00</u>	845,866.00

CITY OF PORTLAND  
Supplemental Budget  
1960-61

	Budgeted 1960-61	Supplemental Budget	Encumbrance as of Nov. 30, 1960
<u>PUBLIC RECREATIONAL AREAS FUND:</u>			
<u>Revenues:</u>			
Interest on Securities	---	\$ 1,850.00	
Rents	\$ 8,000.00	3,900.00	
Easements and Right of Way	---	1,600.00	
Real Property Sales	---	4,500.00	
Balance from Former Period	---	18,150.00	
Total Revenues		30,000.00	
<u>Expenditures:</u>			
Additions and Betterments	10,000.00	10,000.00	
Buildings & Other Structures	25,000.00	8,000.00	4,952.07
Land - Buckman Addition	5,000.00	12,000.00	7,500.00
Total-Pub. Rec. Areas Fund		30,000.00	
<u>ZOO FUND:</u>			
<u>Revenues:</u>			
Balance from Former Period	---	4,000.00	
Total Revenues - Zoo Fund		4,000.00	
<u>Expenditures:</u>			
Additions & Betterments	8,000.00	2,000.00	1,159.15
Buildings & Other Structures	---	2,000.00	---
Total Expenditures - Zoo Fund		4,000.00	
<u>WATER BOND SINKING FUND:</u>			
<u>Revenues:</u>			
Balance from Former Period	---	300.00	
Total Revenues - Water Bond Sink. Fund		300.00	
<u>Expenditures:</u>			
Principal payment	750,053.00	300.00	305,008.66
Total Expenditures - Water Bond Sinking Fund		300.00	
<u>SEWAGE DISPOSAL FUND:</u>			
<u>Revenues:</u>			
Sewerage Charges	1,019,000.00	300,000.00	
Total-Sewage Disposal Fund		300,000.00	
<u>Expenditures:</u>			
Land	505,000.00	300,000.00	4,530.00
Total Expenditures - Sewage Disposal Fund		300,000.00	

CITY OF PORTLAND  
SUPPLEMENTAL BUDGET  
1960-61

GENERAL FUND

Pages 1 & 4 Why will the total amount of the Civil Defense expenditure be reimbursed?

The estimated expenditures of \$14,033 are balanced by a new Federal matching funds program made available beginning January 1, 1961. This program provides for matching fund contributions for expenditures not previously eligible for such reimbursement. The total of additional necessary expenditure shown on Page 1 to reinstate cuts in the Civil Defense Budget is equal to the reimbursement from these new matching funds.

Page 2 Is it necessary that a new road between the Zoo and Washington Park be built at this time?

This road has already been graded and the subcourse of gravel placed. Completion of the road by rocking and oiling will provide additional access to the new Zoo. In order to have the benefit of additional access this summer, the work will have to be budgeted and completed before the next budget year.

Page 3 Why is the relocation of the Balch Gulch outfall sewer financed through the General Fund?

The Balch Creek Sewer is a storm sewer, carrying no sanitary sewage. This sewer was constructed many years ago, and picks up Balch Creek, carrying it to the Willamette River. Under an easement, it crosses property owned by the Crown-Zellerbach Corporation. The Crown-Zellerbach Corporation desires to improve its property, and in order to make this improvement, it is necessary to relocate the Balch Gulch Sewer across the property. The company is paying approximately \$201,000 for the relocation. Because the city's easement is insufficient, and because there has been depreciation of the portion of the sewer affected, it has been determined that the City should assume the difference between the company's contribution and the actual cost, which is approximately \$20,000. This could not be charged against the Sewage Disposal Fund because the work is not related to the purposes for which the fund was created.



Page 3 Are the amounts for the purchase of property from the General Fund the totals of balances due on each piece of property?

The amounts shown are either balances due (as indicated) or the total cost.

Page 3 Why is Unforeseen Reimbursible Expenditures being increased when no expenditures were made as of November 30?

This is an appropriation which is used by transferring from it to the appropriation of the bureau which is to carry out the unforeseen project. The offsetting reimbursement is credited to Reimbursement Revenues. Transfers to November 30 were \$45,730.43 and transfers to December 31 were \$247,272.43, leaving a balance of \$52,727.57 for such projects during the remainder of the year. Projects are often more than \$100,000, and there would not be sufficient appropriation to cover one such project during the last half of the fiscal year.

#### PUBLIC RECREATIONAL AREAS FUND

Page 5 Why is there an appropriation for Knott Center when it was reported completed less than a month ago? Also, the Public Recreational Fund balance is shown as \$18,500, while an article in the Journal dated December 29, 1960, states: "Started after the Fire Bureau condemned the old Knott Street Center, the new building uses up the last of the money provided by the .4 mill city parks tax levy which was in effect from 1940 until this year."

The appropriation for the Knott Street Center is to landscape the area and complete the final cleanup. The intent of the article in the Journal was that there is no money for any more major projects such as community centers, swimming pools, etc.

#### SEWAGE DISPOSAL FUND--CONSTRUCTION

Page 8 Is the original estimate of \$505,000 for purchase of four sites short by \$300,000? Is this in addition to the \$32,500 in the General Fund?

When the appropriation of \$505,000 for the purchase of land was requested, the request was made with the knowledge that it would be inadequate for all of the land purchases necessary in connection with the completion of the sewage disposal program. The \$300,000

was added when it was determined that funds would be available for the reason that the acquisition of pumping sites and right-of-way will be the first expenditures. Obviously, construction cannot proceed until the right-of-way and sites have been purchased. It is not yet possible to say how much of such land and right-of-way the city shall be able to buy during this fiscal year, but it is possible that all of this money may be committed. Money in this fund cannot be used for other purposes, and if there should be a balance remaining at the end of the fiscal year, it will have to be re-budgeted for the purpose of the fund.

The \$32,500 in the General Fund, Purchase of Land for Refuse Disposal, shown on page 3, is for purchase of land for the city dump rather than for sewage disposal.

#### PARKING METER FUND

Page 9

Is there a list of where these signals will be installed with installation costs?

There are in the City of Portland 73 intersections which, according to studies by the Bureau of Traffic Engineering, should have traffic signals. The total estimated cost of traffic signals at these 73 intersections would be \$233,750.00. The \$60,000.00 requested in this supplemental budget would be used to install traffic signals at the following 18 intersections:

	<u>Estimated Cost</u>
1) S.E. Tacoma at 13th Avenue and 17th Avenue	\$ 6,000
2) S.E. Belmont at 49th Avenue and 60th Avenue	6,000
3) N. and N.E. Alberta at Albina, 15th Avenue and 33rd Avenue	8,250
4) N.E. 82nd at Siskiyou Street and Tillamook Street	6,000

Parking Meter Fund Continued

Page 9

	<u>Estimated Cost</u>
5) N.E. 33rd and Ainsworth	\$ 3,000
6) S.W. Salmon at 1st Avenue and 2nd Avenue	5,000
7) S.W. Taylor at 1st Avenue and 2nd Avenue	5,000
8) S.W. Macadam at Virginia Street, including channelization	4,750
9) N.W. 1st and Everett Street	2,500
10) N.W. Lovejoy at 21st Avenue and 23rd Avenue	5,750
11) N.W. St. Helens Road at St. Johns Bridge Approach, including channelization	5,250
12) N.E. 12th and Halsey Street (pedestrian actuated)	2,500

---

TOTAL: 18 Intersections \$ 60,000

### Parking Meter Fund Continued

Page 9. How can there be a deficit in the Stock Rotary Account?

It was necessary to increase the number of stock items during the last fiscal year because of the increased number of units in the City's signal system to be maintained. Also the unit cost of these items increased. If the previous system of accounting had been followed on last June 30, this deficit would have been charged to unappropriated surplus. However, under the new system with tighter control, such a deficit would have been charged against 1959-60 appropriations, if there had been an appropriation balance. Since there was no such balance and since there is no provision in the current budget for such an appropriation, it is necessary to provide the appropriation through a supplemental budget.

### State Tax Street Fund

Page 10. Is the \$30,000 budgeted in this fund to be transferred to Traffic Engineering to apply on the \$70,312 expenditure, or is this an additional expenditure?

This applies on the \$70,312 expenditure.

### Exposition-Recreation Fund

Page 11. Detail of expenditures for Building and Other Structures?

When the 1960-61 budget was prepared last spring, it was anticipated that certain payments on the construction would be made by June 30 and charged against 1959-60 appropriations. Payments on the remainder of the construction contract were budgeted for the current year. Payments made to June 30 were \$206,000 less than anticipated and consequently the current budget is short of appropriation for Buildings. It is necessary to provide this appropriation through the supplemental budget in order to complete payment to the building contractor.