

TUOLUMNE
COUNTY

FILED

MAR 08 2012

Superior Court of California
County of Tuolumne

By *Jimmy Russ* Clerk

REPORT ON THE
TUOLUMNE LIGHTING
DISTRICT
AND
OTHER COUNTY
LIGHTING DISTRICTS

FEBRUARY 27, 2012

Prepared By

Daniel M. Richardson

Introduction

The 2011 Tuolumne County Grand Jury studied the various districts in the town of Tuolumne and requested a brief report on the Tuolumne Lighting District in preparation for discussions to answer the question of whether to create a Community Services District. Due to their similarity and in an effort to be comprehensive, this report will provide information on all lighting districts governed by the County Board of Supervisors.

All lighting districts within the County were formed under State legislation and an authorizing resolution by the Board of Supervisors. County Counsel issued a legal opinion on lighting districts last year which is attached to this report (**Exhibit A**). Depending on the authorizing legislation, different rules may apply to how money can be spent in each lighting district; however, records show that lighting district funds have historically paid for the installation and maintenance of lighting systems. This complies with the authorizing legislation.

Lighting Districts

Currently nine lighting districts exist in Tuolumne County, but only eight are funded and functional. A map of each lighting district is shown in **Exhibit B**¹. A list of each district along with the formation date follows:

LIGHTING DISTRICTS AND FORMATION DATE

DISTRICT NAME	FORMATION DATE
Jamestown Lighting District	1912
Groveland Lighting District	1919
Columbia Lighting District	1922
Tuolumne Lighting District	1947
South Sonora Lighting District	1952
Volponi Acres Lighting District	1966
Valle Vista Lighting District	1971
Rolling Hills Lighting District	1973
Gold Springs Lighting District ²	1973

Funding

Each district receives its own ad valorem property tax allocations which pay for their expenses. Without exception, the revenue exceeds the outgoing expenses. According to

¹ A map was not located for Gold Springs or South Sonora Lighting Districts

² Was created, but has no streetlights and no revenue. In 2007, LAFCO recommended the Gold Springs Lighting District be dissolved

the Tuolumne County Fiscal Year 2010-2011 Budget, the following budget was adopted for each of the lighting districts:

2010-2011 FISCAL YEAR BUDGET BY LIGHTING DISTRICT

DISTRICT	REVENUE	EXPENSE	CONTINGENCY
Jamestown Lighting District	\$24,592	\$9,529	\$137,447
Groveland Lighting District	20,877	3,498	281,194
Columbia Lighting District	29,736	7,612	379,832
Tuolumne Lighting District	32,523	11,347	241,798
South Sonora Lighting District	8,682	1,976	128,431
Volponi Acres Lighting District	6,293	2,517	45,619
Valle Vista Lighting District	3,098	1,888	14,574
Rolling Hills Lighting District	6,632	1,824	52,540
Gold Springs Lighting District ³	0	0	0

Exhibit C shows a Lighting District budget report (Schedule 15 from FY 2010-11 Budget). A contingency is money reserved for future unknown uses.

The County Auditor-Controller creates the Lighting District budgets based on prior year use levels and includes them in the annual budget schedules which are sent to the State Controller's Office.

Traditional and Permissible Uses of Money

An employee within the County's Community Resources Agency (CRA) manages any project requests within lighting districts. Use of the money is traditionally limited to the occasional installation of new lights, but more often pays for electricity bills. PG&E replaces lights. The payment of electricity bills is done through the County's Auditor-Controller's office.

Should a citizen desire to have a new light installed, it requires either two Board of Supervisors to sign a request to do so or to have one Board member plus 20 more taxpayers of the district to sign a petition. In order to proceed with the requested installation, the Board must make the following findings:

1. That the proposed cost of installation and maintenance is just, equitable and in the public interest; and
2. That the Lighting District has sufficient reserve funds accumulated to pay for the anticipated costs.

According to County Counsel, using a portion of a Lighting District's money to pay for personnel to manage its funds is permissible. CRA staff only charges for time spent

³ Gold Springs does not have a funding mechanism

processing new light installation requests or other similar activities. In addition, the County Auditor-Controller's office charges for its time to write checks.

No Lighting District Capital Improvement Plan or Strategic Plan exists.

Summary

In summary, all of the County's lighting district budgets carry large carry over fund balances which are more than adequate to pay to maintain existing lighting systems. If a manager were hired to oversee a community services district which includes the lighting district, important questions could be asked such as: Is the current lighting system adequate? Are there newer efficient lighting technologies which could save money? Is the existing lighting infrastructure aging and which areas need to be replaced? These and other questions need to be asked and answered. Until then, the current lighting district system is serving the desired purpose of funding the existing public lighting systems.

Attachments:

Exhibit A: County Counsel Legal Opinion on Lighting Districts

Exhibit B: Lighting District Maps

Exhibit C: Lighting District Budget Reports



OFFICE OF THE COUNTY COUNSEL

"PROVIDING QUALITY LEGAL SERVICES TO THE COUNTY OF TUOLUMNE"

GREGORY J. OLIVER
COUNTY COUNSEL

DEPUTIES

SARAH CARRILLO
CHRISTOPHER J. SCHMIDT
CARLYN M. DRIVDAHL

MEMORANDUM

DATE: May 31, 2011
TO: John L. Gray, District Four Supervisor
FROM: Christopher Schmidt, Deputy County Counsel CS
SUBJECT: Landscape and Lighting District Fund Uses

You requested a written legal opinion setting forth limitations on the use of Lighting District funds, as well as the purpose and funding mechanisms of such districts. Particularly in question is whether the Groveland Lighting District may use district funds to install and maintain a lighting system in Laveroni Park which is situated in Groveland proper.

In summary, Lighting Districts are commonly used by local government to pay the costs of lighting public areas. However, depending on the specific legislation under which a particular district was formed, many depending on the date of formation, funding may be used either for lighting only, or other purposes such as parks, auditoriums and other such types of improvements. Problematic in this county is the lack of documentation of the formation of some districts dating back nearly a century. However, for the reasons stated below, the Laveroni lighting project would be a permissible Groveland Lighting District project given its limited scope, including only street lighting and maintenance, and the project is located within the district's boundaries and sphere of influence.

For history on the County's lighting districts in general, the search for records for this opinion was extensive. The eight (8) lighting districts in this county span nearly a century, but records from the early twentieth century were not well maintained. Formation resolutions having specified legal authority were located for four (4) of the most modern districts formed after the mid-1960s. Board of Supervisor meeting minutes upon district formation for three of the earliest districts, Jamestown Lighting District (1912), Groveland Lighting District (1919) and Columbia Lighting District (1922) were located in the Carlo De Ferrari Archive, but the meeting minutes failed to specify legislation the districts were formed under. Newspaper publications in each time period were searched for published legal notices which may have included

identifying legislation, to no avail. No formation documents for the lighting district in Tuolumne Lighting District (1947) were ever found.

To make matters more confusing, post-formation resolutions authorizing system upgrades were located pertaining to all eight (8) of the lighting districts. All of these types of resolutions cite the Highway Lighting District Act of 1941. For three (3) of the lighting districts, this would have to be an incorrect citation because those districts were formed earlier than 1941 – Jamestown Lighting District (1912), Groveland Lighting District (1919) and Columbia Lighting District (1922).

Formation resolutions for four (4) of the most recent districts formed after 1941 were located and all of those cite to the 1941 legislation above – Volponi Acres (1966), Valle Vista (1971), Rolling Hills (1973) and Gold Springs (1973). The only district formed after 1941 in which a formation resolution was not found was Tuolumne Lighting District formed in 1947. However, that district is registered under the 1941 Act with the Clerk of the Board of Supervisors, and there is no reason to believe it was formed under legislation other than the 1941 Act. Therefore, I will treat the post-1941 districts separately from the pre-1941 districts.

Although the most recent Landscape and Lighting District Act of 1972 allows for broader spectrum of improvements, such as lighting systems, landscaping, park playgrounds and courts, and auditoriums,¹ the legislation used to form all post-1941 lighting districts in Tuolumne County is limited to actual lighting system installation and maintenance. The Highway Lighting District Act of 1941 is limited to street lighting systems defined as "any system of illumination by means of street lights which are set upon poles or suspended in the air and use gas, electricity or any other feasible means of illumination." The 1941 Act provides for no other type of improvement than a street lighting system. Therefore, the five (5) post-1941 lighting districts cannot perform any function other than installing, maintaining and improving street lighting systems.

The three (3) pre-1941 lighting districts could have been formed under one of several different acts of legislation – the Improvement Act of 1911, the Street Improvement Act of 1913 [repealed], the Municipal Improvement Act of 1913, the Improvement Bond Act of 1915, the Street Lighting Districts Act of 1919, the Municipal Lighting Districts Act of 1927 and the Street Lighting Districts Act of 1931. Since the Jamestown Lighting District was formed in 1912, process of elimination makes the most likely legislation the Improvement Act of 1911. Although broad in scope in type

¹ California Streets and Highways Code, Section 22525 [improvements].

Supervisor John L. Gray
Re: Landscape & Lighting District Funds
May 31, 2011
Page 3

of authorized improvements, such as sewer, roads, utilities and lighting, the title of the assessment district as a "Lighting District," and purpose for which it has been used historically lend to the high probability it is limited by resolution to lighting purposes only. The other districts, including Groveland Lighting District, whether formed under the more general improvement acts, or later lighting district acts, suffer the same void of information, and high probability they are likewise limited in purpose by their formation resolutions.

As for the project proposed to install and maintain lighting for the public Laveroni Park in Groveland, my office concludes that such a project is permissible. Exhibit A attached hereto illustrates the geographical boundaries of the Groveland Lighting District. According to Tuolumne County LAFCO's 2007 municipal service review, the geographical boundaries of the district are the same as the district's sphere of influence, i.e. the area within which the district may operate. The Laveroni Park appears within the geographical boundary and sphere of influence of the Groveland Lighting District. Further, since the project is limited to installation and maintenance of lighting for the park which adjoins Highway 120, the project appears within the scope of the district's purpose.

Generally, it is the recommendation of this office that funds collected and held by all eight (8) Tuolumne County lighting district be used only for purposes of installation, maintenance and upgrade of lighting systems as those systems are defined in the 1941 Act. If you have any questions, please advise.

File: bosgen

EXHIBIT A

Exhibit "D"

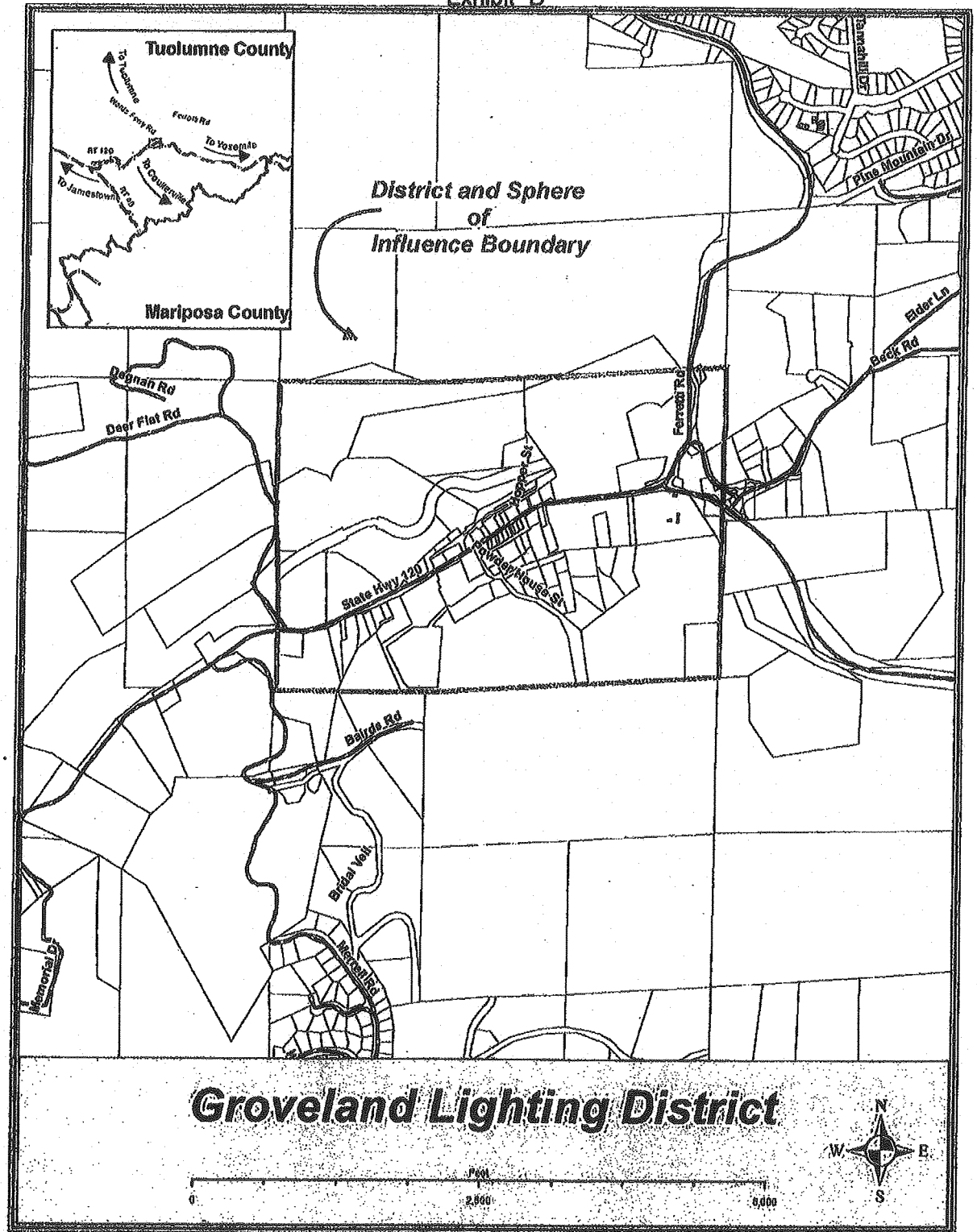
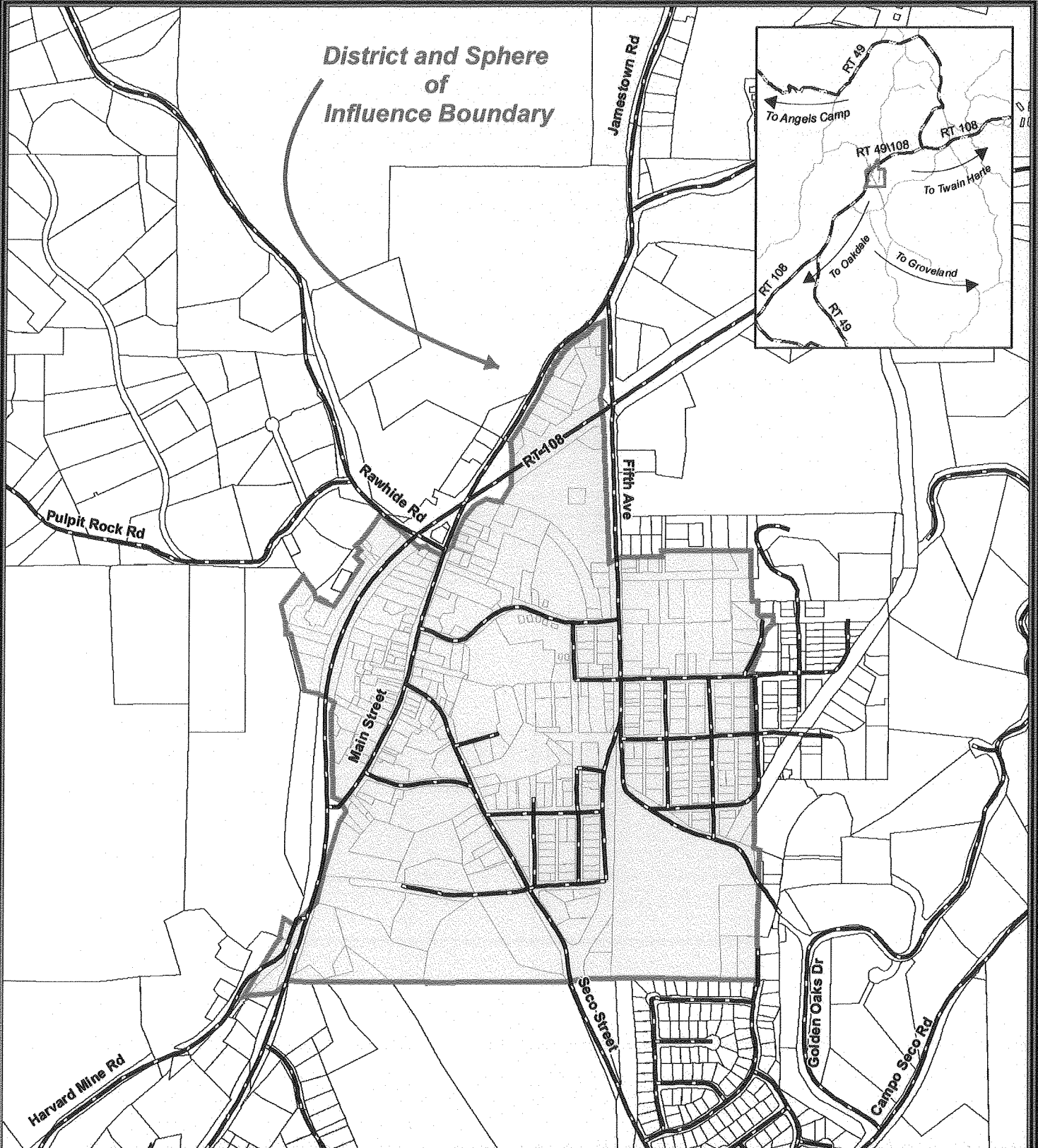
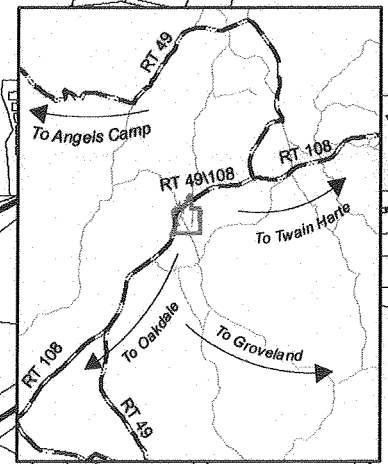


EXHIBIT B

LIGHTING DISTRICT

MAPS

*District and Sphere
of
Influence Boundary*



Jamestown Lighting District

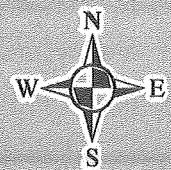
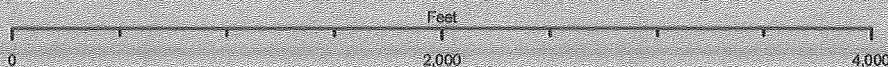
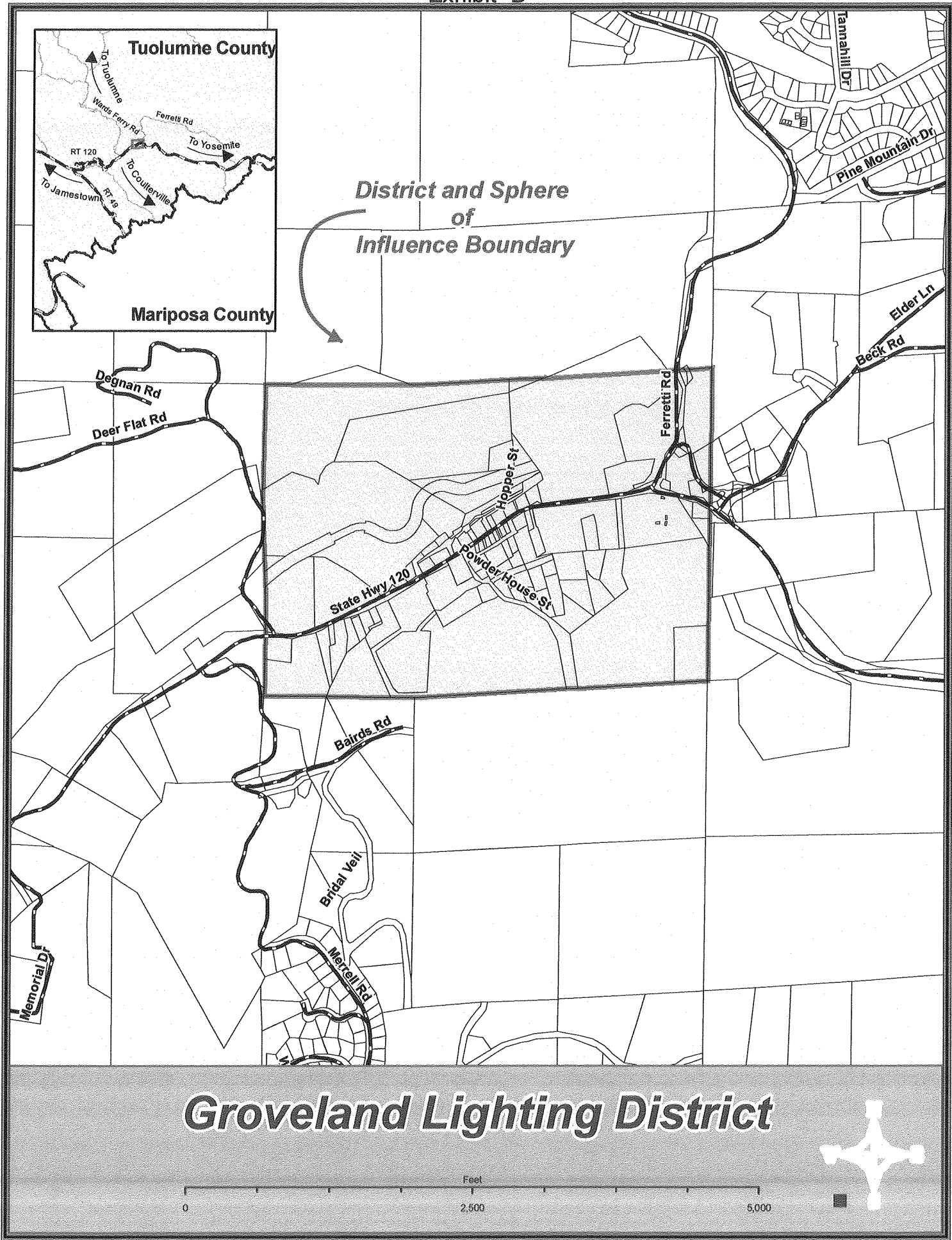
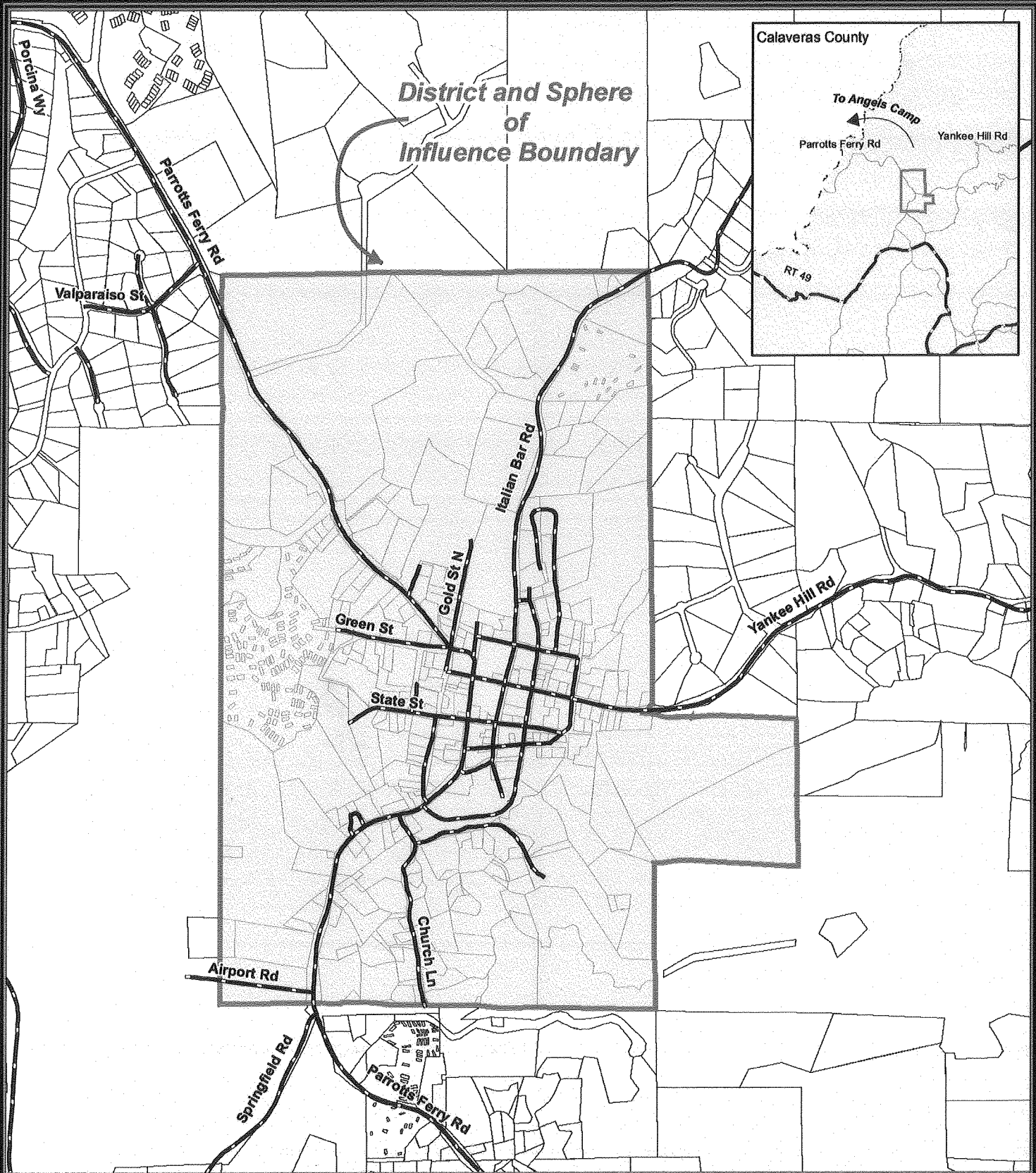
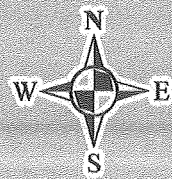
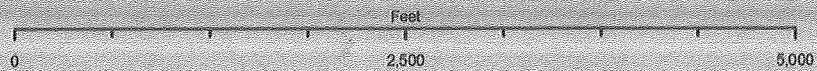


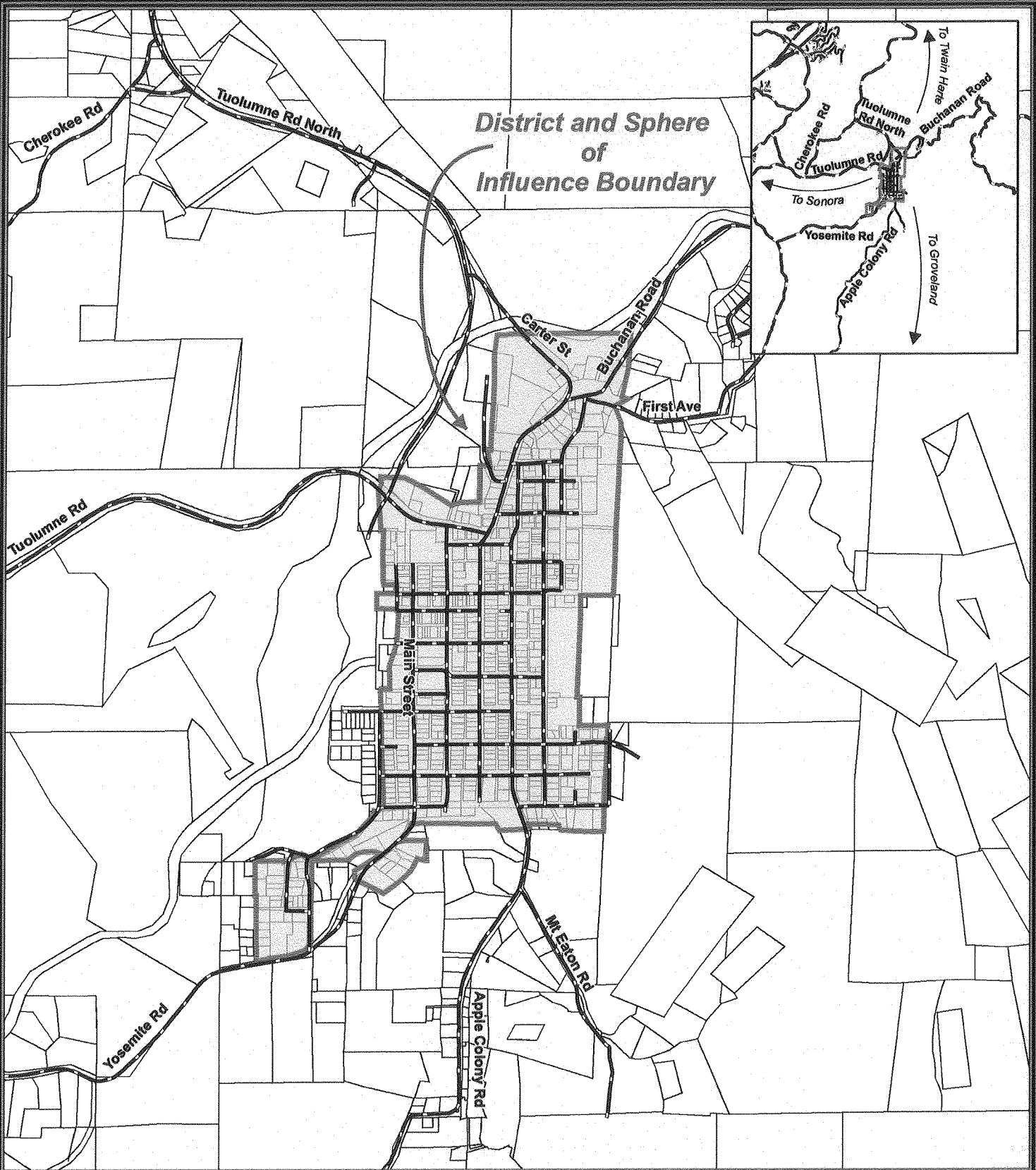
Exhibit "D"



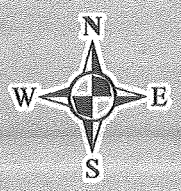
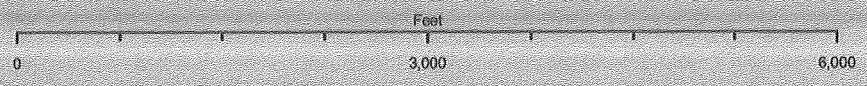


Columbia Lighting District





Tuolumne Lighting District

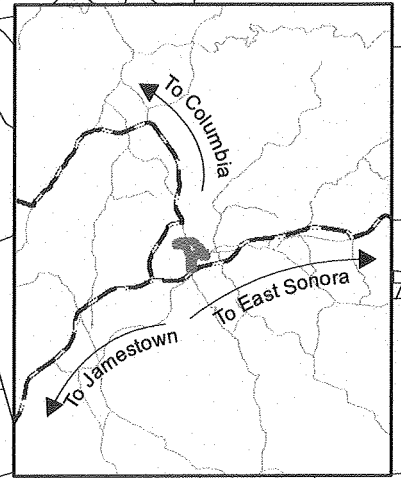


*District and Sphere
of
Influence Boundary*

South Washington St

Mono Way

108



South Sonora Lighting District

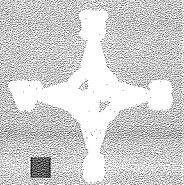
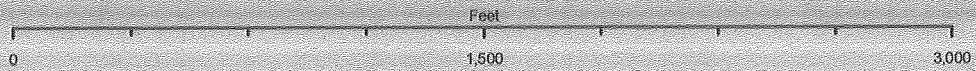
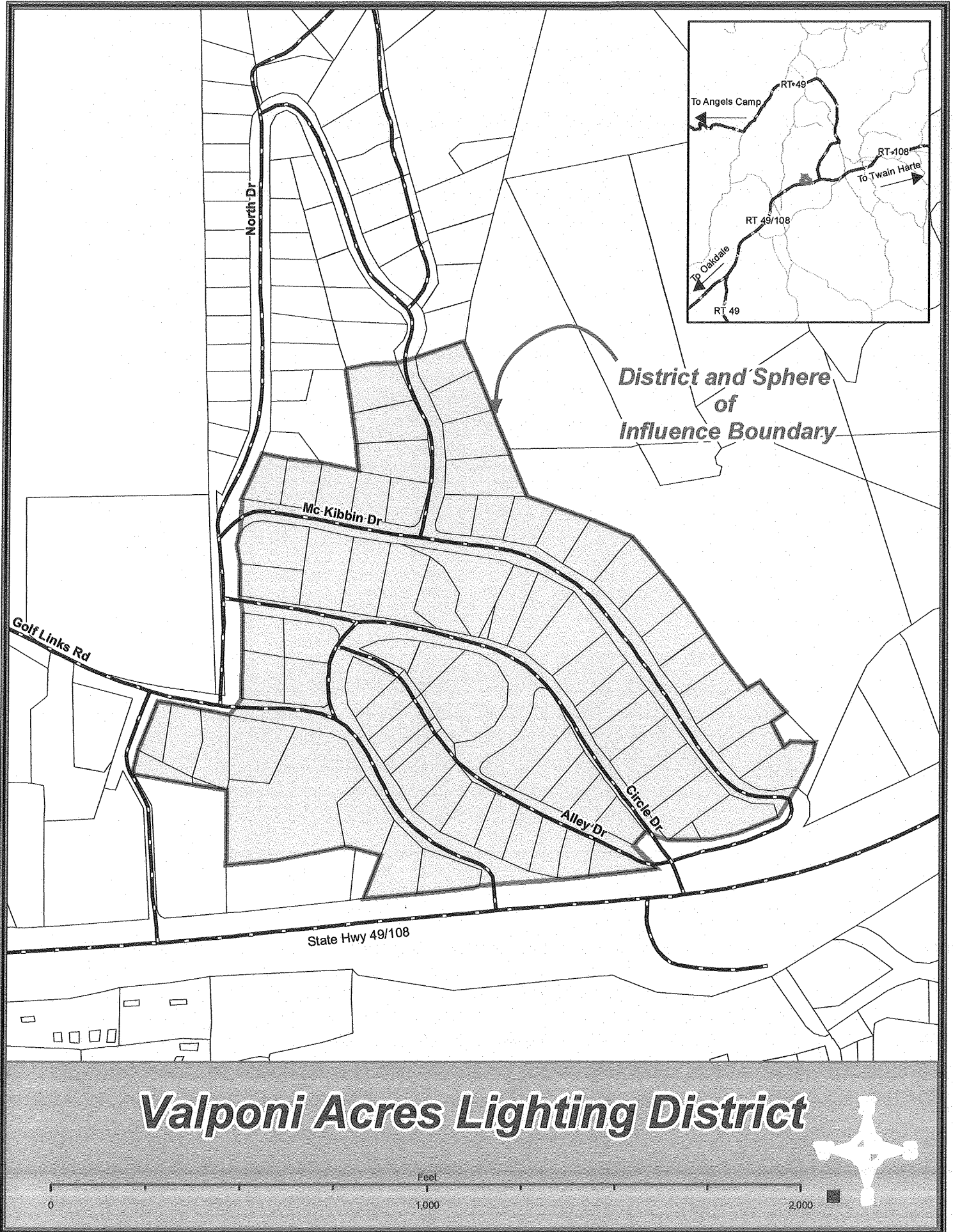
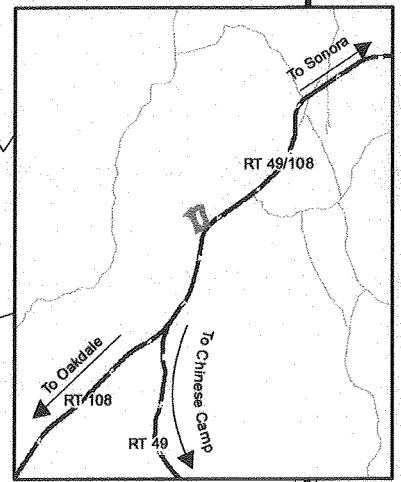


Exhibit "H"



*District and Sphere
of
Influence Boundary*



Margaret Dr

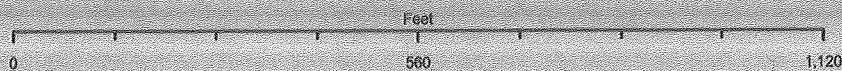
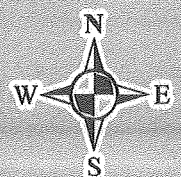
Jeanes Dr

Chicken Ranch Rd

Nelson Rd

State Hwy 49

Valle Vista Lighting District



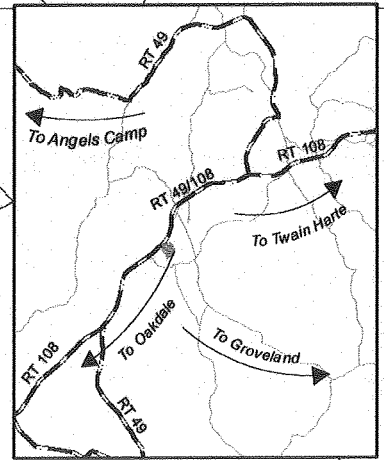
**District and Sphere
of
Influence Boundary**

Harvard Mine Rd

State Hwy 49

Rolling Hills Blvd

Woods Wy



Rolling Hills Lighting District

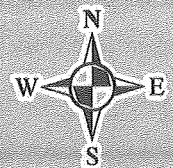
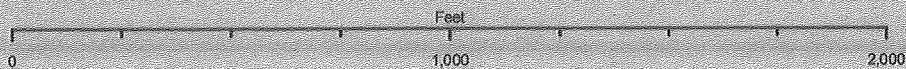


EXHIBIT C

LIGHTING DISTRICT

BUDGET REPORTS

State Controller Schedules		County of Tuolumne				Schedule 15
County Budget Act		Special Districts and Other Agencies				
January, 2010		Financing Sources and Uses by Budget Unit by Object				
		Fiscal Year 2010-11				
		Columbia Lighting District (1705)				
Detail by Revenue Category and Expenditure Object	1	2008-09 Actuals		2009-10 Actual		2010-11 Adopted by the Board of Supervisors
		2	3	4	5	
Taxes		\$ 24,817	\$ 24,751	\$ 23,726	\$ 23,726	
Revenue from Use of Money and Property		5,056	5,583	5,710	5,710	
Intergovernmental - State		348	356	300	300	
Intergovernmental - Federal		-	-	-	-	
Charges for Services		-	-	-	-	
Miscellaneous Revenues		-	-	-	-	
Other Financing Sources		-	-	-	-	
Total Revenues		\$ 30,221	\$ 30,690	\$ 29,736	\$ 29,736	
Salaries & Benefits		-	-	-	-	
Services & Supplies		7,459	7,606	7,612	7,612	
Other Charges		-	-	-	-	
Capital Assets						
Land		-	-	-	-	
Building and Improvements		-	-	-	-	
Equipment		-	-	-	-	
Total Capital Assets		\$ -	\$ -	\$ -	\$ -	
Debt Service		-	-	-	-	
Appropriation for Contingencies		-	-	379,832	379,832	
Total Financing Uses		\$ -	\$ -	\$ 379,832	\$ 379,832	
Total Expenditures/Appropriations		\$ 7,459	\$ 7,606	\$ 387,444	\$ 387,444	
Net Cost		\$ (22,762)	\$ (23,084)	\$ 357,708	\$ 357,708	

State Controller Schedules		County of Tuolumne				Schedule 15	
County Budget Act		Special Districts and Other Agencies					
January, 2010		Financing Sources and Uses by Budget Unit by Object					
		Fiscal Year 2010-11					
		Groveland Lighting District (1710)					
Detail by Revenue Category and Expenditure Object	1	2008-09 Actuals		2009-10 Actual		2010-11 Recommended Budget	
		2	3	4	5	Adopted by the Board of Supervisors	
Taxes	\$	17,202	\$	17,135	\$	16,462	\$ 16,462
Revenue from Use of Money and Property		3,691		4,094		4,195	4,195
Intergovernmental - State		229		222		220	220
Intergovernmental - Federal		-		-		-	-
Charges for Services		-		-		-	-
Miscellaneous Revenues		-		-		-	-
Other Financing Sources		-		-		-	-
Total Revenues	\$	21,122	\$	21,451	\$	20,877	\$ 20,877
Salaries & Benefits	\$	-	\$	-	\$	-	\$ -
Services & Supplies		3,389		3,464		3,498	3,498
Other Charges		-		-		-	-
Capital Assets							
Land		-		-		-	-
Building and Improvements		-		-		-	-
Equipment		-		-		-	-
Total Capital Assets	\$	-	\$	-	\$	-	\$ -
Debt Service	\$	-	\$	-	\$	-	\$ -
Appropriation for Contingencies		-		-		281,194	281,194
Total Financing Uses	\$	-	\$	-	\$	281,194	\$ 281,194
Total Expenditures/Appropriations	\$	3,389	\$	3,464	\$	284,692	\$ 284,692
Net Cost	\$	(17,733)	\$	(17,987)	\$	263,815	\$ 263,815

State Controller Schedules		County of Tuolumne				Schedule 15	
County Budget Act		Special Districts and Other Agencies					
January, 2010		Financing Sources and Uses by Budget Unit by Object					
		Fiscal Year 2010-11					
		Jamestown Lighting District (1715)					
Detail by Revenue Category and Expenditure Object	1	2008-09 Actuals		2009-10 Actual		2010-11 Recommended Budget	
		2	3	4	5	Adopted by the Board of Supervisors	
Taxes							
Revenue from Use of Money and Property		\$25,026 \$	23,327 \$	22,412 \$	22,412		22,412
Intergovernmental - State		\$1,556	1,843	1,850	1,850		1,850
Intergovernmental - Federal		\$347	337	330	330		330
Charges for Services		-	-	-	-		-
Miscellaneous Revenues		-	-	-	-		-
Other Financing Sources		-	-	-	-		-
Total Revenues		\$ 26,929	\$ 25,507	\$ 24,592	\$ 24,592		\$ 24,592
Salaries & Benefits		\$ -	\$ -	-	-		-
Services & Supplies		9,030	16,185	9,529	9,529		9,529
Other Charges		-	-	-	-		-
Capital Assets							
Land		-	-	-	-		-
Building and Improvements		-	-	-	-		-
Equipment		-	-	-	-		-
Total Capital Assets		\$ -	\$ -	\$ -	\$ -		\$ -
Debt Service		\$ -	\$ -	-	-		-
Appropriation for Contingencies		-	-	137,447	137,447		137,447
Total Financing Uses		\$ -	\$ -	\$ 137,447	\$ 137,447		\$ 137,447
Total Expenditures/Appropriations		\$ 9,030	\$ 16,185	\$ 146,976	\$ 146,976		\$ 146,976
Net Cost		\$ (17,899)	\$ (9,322)	\$ 122,384	\$ 122,384		\$ 122,384

State Controller Schedules		County of Tuolumne				Schedule 15
County Budget Act January, 2010		Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2010-11				
		Rolling Hills Lighting District (1720)				
Detail by Revenue Category and Expenditure Object		2008-09 Actuals	2009-10 Actual	2010-11 Recommended Budget	2010-11 Adopted by the Board of Supervisors	
1	2	3	4	5		
Taxes	\$	4,675	\$	6,387	\$	5,777
Revenue from Use of Money and Property		581		664		795
Intergovernmental - State		66		63		60
Intergovernmental - Federal		-		-		-
Charges for Services		-		-		-
Miscellaneous Revenues		-		-		-
Other Financing Sources		-		-		-
Total Revenues	\$	5,322	\$	7,114	\$	6,632
Salaries & Benefits	\$	-	\$	-	\$	-
Services & Supplies		1,787		1,804		1,824
Other Charges		-		-		-
Capital Assets						
Land		-		-		-
Building and Improvements		-		-		-
Equipment		-		-		-
Total Capital Assets	\$	-	\$	-	\$	-
Debt Service	\$	-	\$	-	\$	-
Appropriation for Contingencies		-		-		52,540
Total Financing Uses	\$	-	\$	-	\$	52,540
Total Expenditures/Appropriations	\$	1,787	\$	1,804	\$	54,364
Net Cost	\$	(3,535)	\$	(5,310)	\$	47,732

State Controller Schedules		County of Tuolumne				Schedule 15		
County Budget Act		Special Districts and Other Agencies						
January, 2010		Financing Sources and Uses by Budget Unit by Object						
		Fiscal Year 2010-11				South Sonora Lighting District (1725)		
Detail by Revenue Category and Expenditure Object	1	2008-09	2009-10	2010-11	2010-11	2010-11		
		Actuals	Actual	Recommended Budget	Adopted by the Board of Supervisors	Supervisors		
		2	3	4	5			
Taxes	\$	6,366	\$	7,459	\$	6,672	\$	6,672
Revenue from Use of Money and Property		1,703		1,863		1,915		1,915
Intergovernmental - State		83		100		95		95
Intergovernmental - Federal		-		-		-		-
Charges for Services		-		-		-		-
Miscellaneous Revenues		-		-		-		-
Other Financing Sources		-		-		-		-
Total Revenues	\$	8,152	\$	9,422	\$	8,682	\$	8,682
Salaries & Benefits	\$	-	\$	-	\$	-	\$	-
Services & Supplies		1,903		1,965		1,976		1,976
Other Charges		-		-		-		-
Capital Assets		-		-		-		-
Land		-		-		-		-
Building and Improvements		-		-		-		-
Equipment		-		-		-		-
Total Capital Assets	\$	-	\$	-	\$	-	\$	-
Debt Service	\$	-	\$	-	\$	-	\$	-
Appropriation for Contingencies		-		-		128,431		128,431
Total Financing Uses	\$	-	\$	-	\$	128,431	\$	128,431
Total Expenditures/Appropriations	\$	1,903	\$	1,965	\$	130,407	\$	130,407
Net Cost	\$	(6,249)	\$	(7,457)	\$	121,725	\$	121,725

State Controller Schedules		County of Tuolumne				Schedule 15	
County Budget Act		Special Districts and Other Agencies					
January, 2010		Financing Sources and Uses by Budget Unit by Object					
		Fiscal Year 2010-11					
		Tuolumne Lighting District (1730)					
Detail by Revenue Category and Expenditure Object	1	2008-09 Actuals	2009-10 Actual	2010-11 Recommended Budget	2010-11 Adopted by the Board of Supervisors		
		2	3	4	5		
Taxes		\$ 31,248	\$ 29,547	\$ 28,393	\$ 28,393		
Revenue from Use of Money and Property		2,867	3,328	3,720	3,720		
Intergovernmental - State		432	413	410	410		
Intergovernmental - Federal		-	-	-	-		
Charges for Services		-	-	-	-		
Miscellaneous Revenues		-	-	-	-		
Other Financing Sources		-	-	-	-		
Total Revenues	\$	34,547	\$ 33,288	\$ 32,523	\$ 32,523		
Salaries & Benefits	\$	-	-	-	-		
Services & Supplies		11,141	11,261	11,347	11,347		
Other Charges		-	-	-	-		
Capital Assets							
Land		-	-	-	-		
Building and Improvements		-	-	-	-		
Equipment		-	-	-	-		
Total Capital Assets	\$	-	-	-	-		
Debt Service	\$	-	-	-	-		
Appropriation for Contingencies		-	-	241,798	241,798		
Total Financing Uses	\$	-	-	-	241,798		
Total Expenditures/Appropriations	\$	11,141	\$ 11,261	\$ 253,145	\$ 253,145		
Net Cost	\$	(23,406)	\$ (22,027)	\$ 220,622	\$ 220,622		

State Controller Schedules		County of Tuolumne				Schedule 15
County Budget Act		Special Districts and Other Agencies				
January, 2010		Financing Sources and Uses by Budget Unit by Object				
		Fiscal Year 2010-11				
		Valle Vista Lighting District (1735)				
Detail by Revenue Category and Expenditure Object		2008-09 Actuals	2009-10 Actual	2010-11 Recommended Budget	2010-11 Adopted by the Board of Supervisors	
1	2	3	4	5		
Taxes	\$	3,326	\$ 3,202	\$ 2,818	\$ 2,818	
Revenue from Use of Money and Property		37	115	235	235	
Intergovernmental - State		47	46	45	45	
Intergovernmental - Federal		-	-	-	-	
Charges for Services		-	-	-	-	
Miscellaneous Revenues		-	-	-	-	
Other Financing Sources		-	-	-	-	
Total Revenues	\$	3,410	\$ 3,363	\$ 3,098	\$ 3,098	
Salaries & Benefits	\$	-	-	-	-	
Services & Supplies		1,479	1,843	1,888	1,888	
Other Charges		-	-	-	-	
Capital Assets						
Land		-	-	-	-	
Building and Improvements		-	-	-	-	
Equipment		-	-	-	-	
Total Capital Assets	\$	-	\$ -	\$ -	\$ -	
Debt Service	\$	-	-	-	-	
Appropriation for Contingencies		-	-	14,574	14,574	
Total Financing Uses	\$	-	\$ -	\$ 14,574	\$ 14,574	
Total Expenditures/Appropriations	\$	1,479	\$ 1,843	\$ 16,462	\$ 16,462	
Net Cost	\$	(1,931)	\$ (1,520)	\$ 13,364	\$ 13,364	

State Controller Schedules County Budget Act January, 2010			County of Tuolumne Special Districts and Other Agencies Financing Sources and Uses by Budget Unit by Object Fiscal Year 2010-11				Schedule 15
			Volponi Acres Lighting District (1740)				
Detail be Revenue Category and Expenditure Object	2008-09 Actuals	2009-10 Actual	2010-11 Recommended Budget	2010-11 Adopted by the Board of Supervisors			
1	2	3	4	5			
Taxes	\$	6,626 \$	6,261 \$	5,508 \$	5,508		
Revenue from Use of Money and Property		487	577	700	700		
Intergovernmental - State		94	90	85	85		
Intergovernmental - Federal		-	-	-	-		
Charges for Services		-	-	-	-		
Miscellaneous Revenues		-	-	-	-		
Other Financing Sources		-	-	-	-		
Total Revenues	\$	7,207 \$	6,928 \$	6,293 \$	6,293		
Salaries & Benefits	\$	- \$	- \$	- \$	-		
Services & Supplies		2,483	2,509	2,517	2,517		
Other Charges		-	-	-	-		
Capital Assets							
Land		-	-	-	-		
Building and Improvements		-	-	-	-		
Equipment		-	-	-	-		
Total Capital Assets	\$	- \$	- \$	- \$	-		
Debt Service	\$	- \$	- \$	- \$	-		
Appropriation for Contingencies		-	-	45,619	45,619		
Total Financing Uses	\$	- \$	- \$	45,619 \$	45,619		
Total Expenditures/Appropriations	\$	2,483 \$	2,509 \$	48,136 \$	48,136		
Net Cost	\$	(4,724) \$	(4,419) \$	41,843 \$	41,843		