

DRAWN BY CLAUDIA HUSTON

Gray's Repair

Local Govts to Budget Revenue Sharing Funds

Local governments will be required to submit budgets before appropriating and spending any funds received from federal revenue sharing.

In a letter mailed to all Oregon cities and counties, December 5, 1972, Department of Revenue Director Charles H. Mack said that these local governments must submit supplemental budgets if any of the revenue sharing money is to be spent prior to preparation of their next budgets.

"If the local governmental unit decides not to spend the funds immediately," Mack said, "its governing body should create a special fund into which revenue sharing money is placed until such time as the revenue sharing is budgeted, appropriated, and eventually spent."

Local governments have two years from receipt of the money in which to obligate and spend it.

The Oregon law also requires public hearings on the supple-

mental budgets as well as publication of the budgets.

Oregon's Local Budget Law (ORS 294.326) considers as exceptions to the prespending budget requirement any funds received as grants, gifts, bequests, or trusts for specific or special purposes.

However, "The receipt of revenue sharing money by a local governing unit is not an exception," Mack said. "Revenue sharing money and interest earned from its investment must be budgeted before it can be spent."

The federal government has laid down two principal requirements in reporting use of these funds. State and local governments must provide an accounting of the end use of the revenue sharing money and any interest received; and they must provide a record showing that the money was used for one or more of the required expenditures in Section 103 (a) of the Revenue Sharing Act.

An English instructor recently introduced to his class what he termed "one of the finest, most elegant lines of poetry in the English language."

"Walk with light," he quoted, and then repeated softly, "Walk with light. Now isn't

that a wonderful thing to say to someone?"

The class agreed, of course, and wished to know the author.

"I suppose it's anonymous," said the instructor. "It's written on a sign at

the intersection of Broadway and Alder in Portland."

QT ADS PAY

merry Christmas



DRAWN BY ROXANNE HAYES

M & R COMPANY

Lexington PNG Club Christmas Meeting

The PNG Club met at the home of Mrs. Frank Robinson on Dec. 13 for a luncheon and election of officers. The tables were decorated in a Christmas theme and each guest received a Christmas memento. New officers were: Mrs. Robinson, chairman; Mrs. A.F. Majeske, Vice Chairman; Florence McMillan, Sec. Treas. The door prize was won by Mrs. Yocom.

THREE LINKS CLUB

The Three Links Club met at 2 p.m. on Dec. 13. A report was given on the Food Sale and Bazaar. The next card party will be Jan. 6 at the I.O.O.F. Hall. Door prize was won by Eula Bloodworth. Others present were Delpha Jones, Dimple Munkers, Donna Papineau, Catie Padberg, Frances Peck, Florence McMillan, Irene Padberg, Freida Majeske and Hilda Yocom. Mrs. Robinson was hostess and Delpha Jones served as co-hostess.

Mr. and Mrs. Floyd Smith and family of Irigoy visited on Friday with her mother, Mrs. Lola Breeding.

MARQUARDT'S HOME FROM E.O.C.

Norita and her mother, Rena Marquardt are home for the holidays from E.O.C. Mrs. Marquardt will do her practice teaching in Hermiston this coming term.

Mr. and Mrs. G.E. Irvin from Baker spent the weekend at the Wm. Nichols home in Lone and at the C.C. Jones ranch.

Mr. and Mrs. C.C. Jones were Portland visitors on Monday and Tuesday on last week.

LEXINGTON CHRISTIAN CHURCH PROGRAM

The Lexington Christian Church Sunday School Program will be Sunday, Dec. 24, at 10 a.m. All are issued a cordial invitation to attend.

Bob Harrison visited Friday in Hermiston with his mother, Alice Harrison, who was at that time a patient in Good Shepherd Hospital.

Jobs to be Filled

The Cooperative Rural Manpower Project, with the help of the secretaries in the Extension offices in Morrow, Gilliam and Wheeler counties, has the following job openings:

Morrow County: Live-in Babysitter
Gilliam County: One farm job opening
Wheeler County: One farm job opening
People with the following

experience are looking for work: Heppner area: HEAVY Equipment operator, Cat Skidder, lumber grader, mill worker, secretaries, clerk typists, grocery checkers; Gilliam County: Ranch worker, electrical repairman, three highway maintenance men, two sales clerks, nurse's aide, cashier, secretary, bookkeeper, motel maid, bartender, cook, waitress, clerk-typist; Wheeler County: Mechanic, nurses aide, office workers.

For further information, contact your local Extension office: Heppner, 676-9642; Condon, 384-2271; Fossil, 763-4115; Moro, 563-3230.

This is a mutual effort of the Extension Service, Employment Service, and the people of this area.

TV viewer to another: "I'd rather brush with ordinary toothpaste and have 21 percent fewer commercials."

The only guy entitled to be asleep at the switch is the owner of an electric blanket.

Tax Problem Helps

The 1972 year has seen many improvements in Morrow County, reports Harold Kerr, County Extension Agent. Most notable is the improved prices for farm commodities. Growers have been plagued with low farm prices for quite awhile. One good year has not enabled most growers to recover completely, but may cause tax problems for this particular year.

A bulletin entitled "Tax Planning Package" is available from the Morrow County Extension office.

This bulletin contains information on the following subjects:

1. Favorable Prices Stress Tax Planning Importance
2. Buy Ahead (Cautiously) To Cut Taxable Income
3. Buy Machinery to Lower Your Tax Bracket
4. Livestock Tax Management
5. Investment Credit
6. The Good Tax Consultant Can Save You Money
7. Income Tax Estimate Worksheet
8. 1972 Tax Rate Schedule
9. Federal Income Tax Forms For 1972

This bulletin was prepared by Dr. Gene Nelson and Manning Becker, Farm Management Specialists from Oregon State University Extension Service.



DRAWN BY ROBIN SCHMIDT

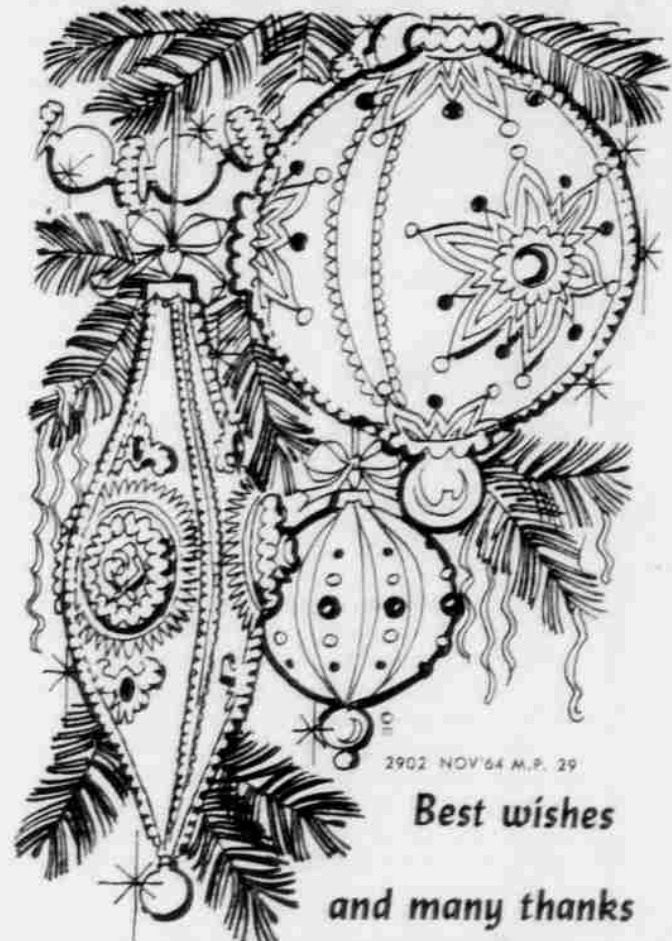
Wagon Wheel Cafe AND LOUNGE



DRAWN BY TODD HARRISON

VAN WINKLE MOTEL Jack and Ruth

JACK VAN WINKLE'S SEARS AUTHORIZED CATALOG SALES MERCHANT Heppner Jack - Mary - Vivian



2902 NOV 64 M.P. 29

Best wishes

and many thanks

to our loyal patrons.

May the Christmas season

bring you happiness.

Directors & Staff Umatilla Electric Co-op

Best Wishes



We're joining Santa in sending season's greetings to one and all. May peace and joy be yours.

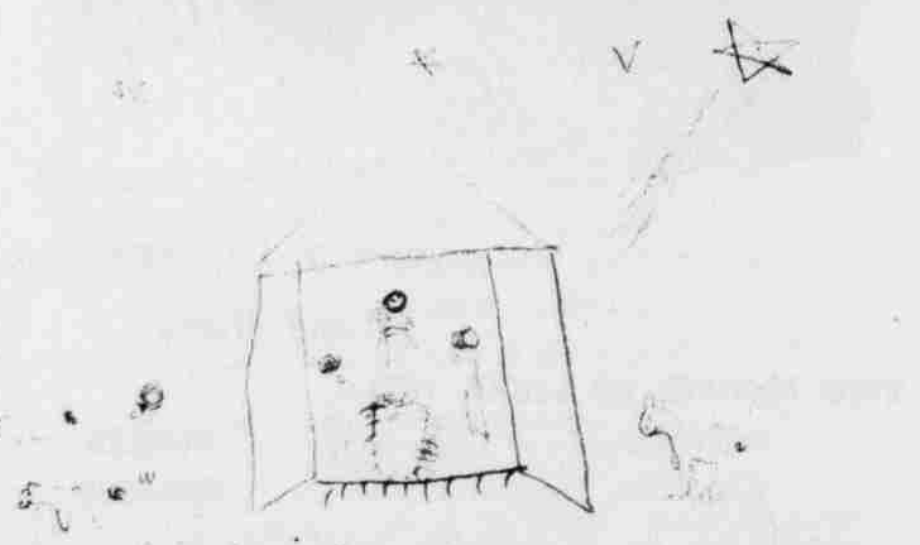
Fulleton Chevrolet



A Christmas Wish

May the meaning of the first Noel light up your heart with everlasting peace, good will.

Court Street Market



DRAWN BY BOBBI SCHILLER

Carl Spaulding, Jr.