

2009

# ANNUAL BUDGET



# CITY OF EPHRATA

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## OPERATIVE FUNDS:

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602 CEMETERY CARE

PENSION FUND:

615 RETIREMENT RESERVE

CITY OF EPHRATA  
DIRECTORY OF OFFICIALS

COUNCIL - MAYOR FORM OF GOVERNMENT

<u>ELECTIVE:</u>		<u>TERM</u>	<u>EXPIRES</u>
MAYOR	CHRIS JACOBSON	4	DEC. 2009
PRO-TEM	BRUCE REIM	4	DEC. 2009
	STEVE LOVITT	4	DEC. 2009
	MARK WANKE	4	DEC. 2009
	BEN DAVIS	4	DEC. 2011
	KATHLEEN ALLSTOT	4	DEC. 2011
	TONY MORA	4	DEC. 2011
	HEIDI SCHULTHEIS	4	DEC. 2011

APPOINTIVE:

CITY ADMINISTRATOR	WES CRAGO
CITY ATTORNEY	KATHERINE KENISON
CITY CLERK/FINANCE DIRECTOR	LESLIE TRACHSLER
POLICE CHIEF	JOE VARICK
COMMUNITY DEVELOPMENT DIRECTOR	RON SELL
PUBLIC WORKS DIRECTOR	BILL SANGSTER
FIRE CHIEF	JEREMY BURNS
RECREATION DIRECTOR	RAY TOWRY
BUILDING INSPECTOR	KEN PENROSE
MUNICIPAL COURT COMMISSIONER	WHITENER-MOBERG/ FITTERER

MAILING ADDRESSES:

CITY HALL  
121 ALDER ST SW  
EPHRATA, WA 98823  
(509)754-4601

CITY ATTORNEY  
P.O. BOX 965  
EPHRATA, WA 98823  
(509)754-2493



# CITY OF EPHRATA

## MAYOR'S 2009 BUDGET MESSAGE

### GENERAL

The 2009 budget was drafted to prepare the City for an economic downturn.

Preemptively, we have cut expected revenues by over 7%. This affected recent enhancements to Parks, Fire, Police, and the Cemetery Departments, and almost no replacement equipment was purchased. 2009 will be a difficult year financially.

If the economy remains strong, the City will be able to increase our savings and build back cash reserves.

### OBJECTIVES

The City of Ephrata's mission is to build the finest community, with the highest quality of life, in Grant County. Under that overarching goal, and with the input of the public, the City Council set the following objectives for 2009:

- 1) Continue Waterline & Street Repair Project
- 2) Improve Employee Retention
- 3) Implement Appropriate Impact Fees
- 4) Continue Park & Beautification Improvements
- 5) Enhance Recycling Program
- 6) Continue all Community Marketing Programs

Due to the conservative budget for 2009, the City is only able to fund Goals 1, 3, and 6.

### PROCESS

Planning for the 2009 budget first began in August with a series of open, public study sessions. The City Council met with the public and staff to develop general goals and objectives to accomplish in 2009. In September, the staff took the Council's direction and began to work on their departmental budgets. The City Council also began a series on bi-monthly hearings on the goals and objectives for 2009, culminating with two study sessions in October. The remainder of the month was spent on refining and prioritizing the budget in accordance with the objectives developed in August.

The final budget document was balanced and completed in early November. Final passage was scheduled for 03 December 2008.

### SIGNIFICANT CHANGES

With the proactive cuts to the budget for 2009, City service will generally be scaled back to pre-2007 levels. For example, extra mowing of parks will not be performed in 2009, and additional street sweeping is unlikely to be affordable. The City will endeavor to find grants, develop new efficiencies, and utilize our existing personnel in new means.

The preemptive cuts will affect the City's general level of service, but will not impact public safety. The only cuts made to public safety involved new enhancements, and not on-going service.

The Waterline & Street Project will also continue, with work on the Southeast section of town beginning in early March of 2009. This second phase of the four-year project represents the largest, single public works project in our City's history. The progress of this project is unaffected by our conservative budget for 2009.

### REVENUES

Other than property tax income derived from new construction, the City project revenues for 2009 to be \$12,850,395. This figure is overall 7.1% lower than 2008. Because each source of revenue has restrictions, some funds will continue as before, such as tourism and marketing, while others were impacted negatively. The 2009 Budget attempts to balance our long-term goals in light of a possible economic recession.

<u>SOURCE OF REVENUE.</u>	<u>% OF TOTAL</u>	<u>± % CHANGE</u>
<i>Property Tax</i>	7.1%	+3.1%
<i>Sales Tax</i>	8.2%	-13.0%
<i>Fees, Fines, Charges, etc.</i>	4.3%	-31.4%
<i>State, Federal, or Other Governments</i>	38.8%	-24.6%
<i>Utility Fees</i>	28.1%	-10.4%
<i>All Other Revenues</i>	20%	-4.5%

**EXPENSES**

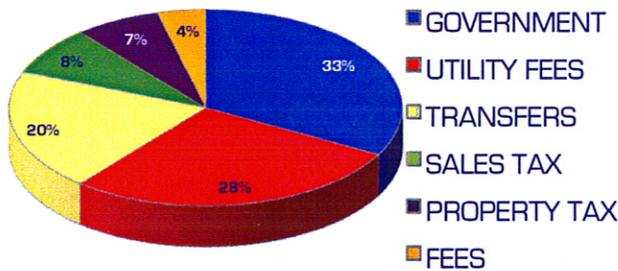
Of the City's 35 funds, 24 are related to bond redemption, capital, mandated reserves, or some other form of debt repayment and are therefore non-discretionary. The remaining 11 funds were adjusted accordingly:

FUND	% OF TOTAL	± % CHANGE
Current Expense	22 %	-13.0%
Street	5%	-0.2%
Library	1%	+1.0%
Cemetery	1%	+6.0%
Park	5%	-8.0%
Tourism/Promotion	1 %	+5.0%
Street Light	1%	+4.0%
Sanitation	7%	+4.0%
Water/Sewer	21%	-13.0%
Water/Sewer Construction (includes \$3.6m Waterline/Street Project)	28%	-3.4%
Equipment Rental	4%	-12.0%
"Bond" Funds, Mandates	4%	0%

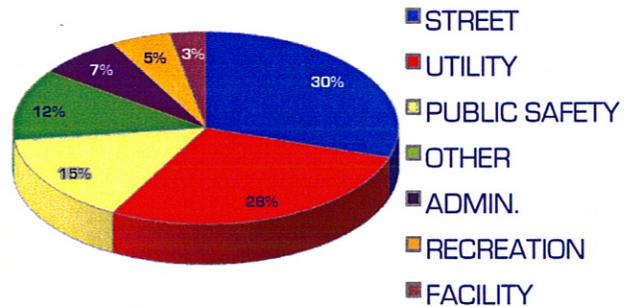
**RESERVES**

The City is expending \$546,815 of our previous cash balance. This represents a significant portion of our savings from 2008.

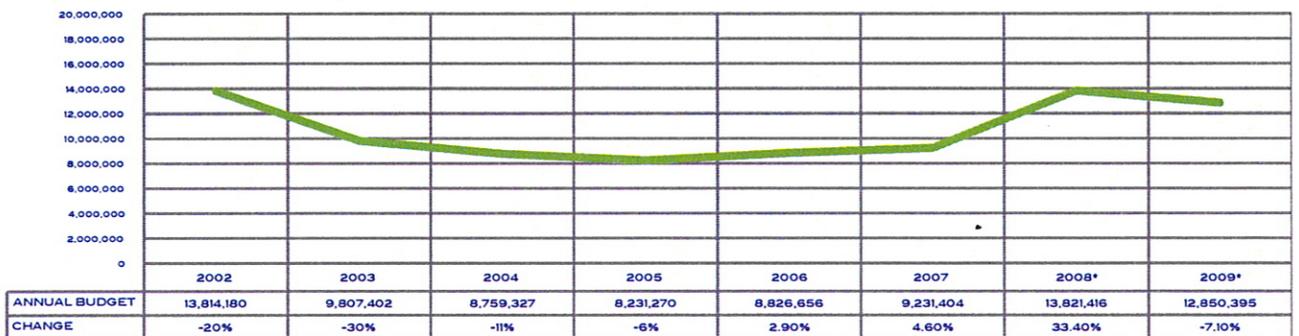
CITY OF EPHRATA REVENUES BY SOURCE



CITY OF EPHRATA EXPENDITURES BY AREA OF BUDGET



CITY OF EPHRATA REVENUE: 2002-2009



\*Inflated due to the PWTF Loan for the Waterline & Street Project.

RESPECTFULLY SUBMITTED,

*Chris Jacobson*  
Chris Jacobson  
MAYOR

ORDINANCE NO 08-26

An Ordinance of the City of Ephrata, adopting the final Budget for the City of Ephrata, Washington for the year ending December 31, 2009.

THE CITY COUNCIL OF THE CITY OF EPHRATA DO ORDAIN AS FOLLOWS:

Section 1: BASIS

- A) The City Administrator of the City of Ephrata, Washington completed and placed on file with the City Clerk a proposed budget and estimate of the amount of the moneys required to meet the public expenses, bond retirement and interest, reserve funds and expenses of government of the city for the year ending December 31, 2009 and a notice was published and posted that the Council of the city would meet on the 5<sup>th</sup> and 19<sup>th</sup> days of November, 2008 at the hour of 7:00 p.m. in the Council Chambers in the City Hall of the city for the purpose of making and adopting a budget for the fiscal year and giving taxpayers within the limits of the city an opportunity to be heard upon the budget; and
- B) The City Council did meet at the stated time and place did then consider the matter of the proposed budget; and
- C) The proposed budget does not exceed the lawful limit of taxation allowed by law to be levied on the property within the City of Ephrata for the purpose set forth in budget being all necessary to carry out the government of the city for the year 2009 and being sufficient to meet the various needs of the city during said period.

Section 2: The required appropriation and expenditures for the various funds and departments and needs for the operation of government for the City of Ephrata for the year ending December 31, 2009 as set forth in the budget and which is hereby adopted, are fixed in the following amounts:

001	CURRENT EXPENSE	\$ 3,250,600.00
112	STREET	506,500.00
114	LIBRARY	179,500.00
115	CEMETERY	117,700.00
116	PARK	615,800.00
120	CONVENTION CENTER	94,750.00
140	STREET LIGHTS	130,000.00
153	PARK DEVELOPMENT	3,000.00
154	FIRE EQUIPMENT RESERVE	78,100.00
155	CAPITAL IMPROVEMENT	80,000.00
299	GO SWIMMING POOL REDEMPTION	100,400.00
422	SANITATION	961,700.00
424	WATER-SEWER	2,519,820.00

425	WATER-SEWER CONSTRUCTION	3,756,020.00
426	PUBLIC WORKS TRUST FUND	245,870.00
428	SRF REDEMPTION FUND	274,650.00
523	EQUIPMENT RENTAL	482,600.00
602	CEMETERY CARE FUND	1,000.00
615	RETIREMENT RESERVE	25,000.00
GRAND TOTAL ALL FUNDS		\$13,423,010.00

Section 3: That document entitled "Proposed Budget for the year beginning January 1, 2009" copies of which are on file in the office of the City Administrator, is hereby adopted as the budget for the City of Ephrata for the year ending December 31, 2009.

Section 4: Previously, by Ordinance 08-24 adopted November 19, 2008, by the Council of the City of Ephrata, has fixed the amount of Ad Valorem taxes to be levied upon real and personal property within the corporate limits the estimated sum of \$985,951.00.

Section 5: Transfers in the following amounts are hereby authorized in conjunction with the above budget figures.

001 - Current Expense

Transfer to 140 - Street Light Fund	\$130,000.00
Transfer to 154 - Fire Equipment Reserve	\$ 78,100.00
Transfer to 299 - Swimming Pool Bond Fund	\$100,400.00

424 - Water/Sewer Fund

Transfer to 425 - Water/Sewer Construction	\$502,020.00
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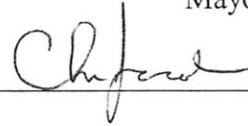
425 - Water/Sewer Construction Fund

Transfer to 426 - Public Works Trust Fund	\$227,370.00
Transfer to 428 - SRF Redemption Fund	\$274,650.00

Section 6: This Ordinance shall be in force and take effect January 1, 2009.

PASSED by the City Council of the City of Ephrata this 3rd day of December, 2008.

Mayor, Chris Jacobson



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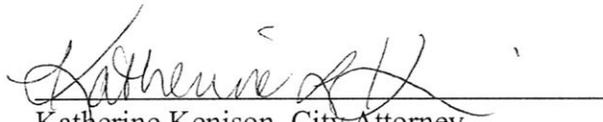
ATTEST:



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Leslie Trachsler, City Clerk

APPROVED AS TO FORM:



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Katherine Kenison, City Attorney

Passed the 3<sup>rd</sup> day of December, 2008  
Approved the 3<sup>rd</sup> day of December, 2008  
Published the 4<sup>th</sup> day of December, 2008

ORDINANCE NO. 08-27

AN ORDINANCE OF THE CITY OF EPHRATA, GRANT COUNTY, WASHINGTON FIXING OF THE AMOUNT OF REVENUES FOR THE 2009 BUDGET TO BE RAISED BY AD VALOREM TAXES TO BE LEVIED UPON REAL AND PERSONAL PROPERTY WITHIN THE CORPORATE LIMITS AND AUTHORIZING THE CITY CLERK TO CERTIFY SAID AMOUNT TO THE BOARD OF COUNTY COMMISSIONERS

WHEREAS, the City Council of the City of Ephrata, Washington has met and considered its budget for the calendar year 2009;

NOW THEREFORE, the City Council of the City of Ephrata do ordain as follows:

Section 1. Ordinance 08-24, fixing the amount of Revenues for the 2009 Budget to be raised by Ad Valorem Taxes adopted on November 19, 2008 is hereby repealed in its entirety.

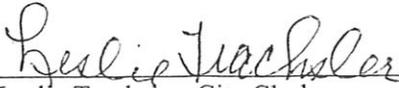
Section 2. That an increase in the regular property tax levy is hereby authorized for the levy to be collected in the 2009 tax year in the estimated amount of \$9,762.00, which is a percentage increase of 1% from the previous year. This increase is exclusive of additional revenue resulting from the addition of new construction, improvements to property, newly constructed wind turbines and any increase in the value of state assessed property, any additional amounts resulting from annexations that have occurred and refunds made. The population of this taxing district is less than 10,000.

Section 3. This ordinance shall take effect 5 days after its passage, approval and publication as required by law.

Passed by the City Council of the City of Ephrata, Washington, this 3rd day of December, 2008.

  
Chris Jacobson, Mayor

ATTEST:

  
Leslie Trachsler, City Clerk

APPROVED AS TO FORM:

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Katherine Kenison, City Attorney

PASSED the 3rd day of December, 2008.

APPROVED the 3rd day of December, 2008.

PUBLISHED the 4th day of December, 2008.

PROPERTY TAX DISTRIBUTION  
FOR BUDGET YEAR 2009

<u>FUND</u>	<u>PERCENT</u>	<u>DOLLAR AMOUNT</u>
Current Expense	23.3016	\$236,035.00
Street	22.8440	\$231,400.00
Library	15.6374	\$158,400.00
Park	38.2170	\$387,123.00
<b>TOTAL</b>		<hr/> \$1,012,958.00



**CITY OF EPHRATA**  
**MAYOR'S 2009 SALARY MEMO**

Council,

Based upon union contracts, cost of living adjustments (5.0%), evaluation-based pay raises, the 2009 Budget reflects the following base-salaries for City of Ephrata employees:

ADMINISTRATION (NON-UNION)

Fire Department Administrative Assistant	\$2678/Month
Finance Administrative Assistant	\$4280/Month
Billing Administrative Assistant	\$3587/Month
Reception Administrative Assistant	\$3092/Month
Permit Technician	\$2982/Month
Records Clerk	\$3360/Month
Technical/Evidence Clerk	\$3672/Month
Police Administrative Assistant	\$4095/Month
Construction Inspector	\$4036/Month

SUPERVISORS (NON-UNION)

Fire Chief	\$5400/Month
Community Development Director	\$5562/Month
Recreation/PR Director	\$4779/Month
Administrative/Recreation Coordinator	\$2993/Month
Public Works Field Supervisor	\$5096/Month
Public Works Director	\$5390/Month
Building Official	\$4463/Month
City Clerk/Finance Director	\$5443/Month
Police Chief	\$6301/Month
Sergeant	\$5120/Month
City Administrator	\$7387/Month

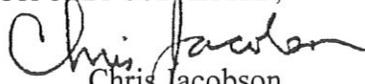
POLICE (UNION EMPLOYEES)

Police Officer – Base	\$3992/Month
Police Officer – 1-3 Years	\$4245/Month
Police Officer – 4-5 Years	\$4409/Month
Police Officer – 6+ Years	\$4594/Month
Corporal	\$4950/Month

PUBLIC WORKS (UNION EMPLOYEES)

Waste Water Manager	\$4485/Month
Manager	\$4180/Month
Superintendent	\$4054/Month
Foreman	\$3979/Month
Utility Worker II	\$3584/Month
Utility Worker I	\$3516/Month

RESPECTFULLY SUBMITTED,

  
Chris Jacobson  
MAYOR

**CITY OF EPHRATA BUDGET  
2009 ESTIMATED REVENUE**

ACCOUNT NUMBER	DESCRIPTION	AMOUNT
<b>CURRENT EXPENSE FUND</b>		
001 000 000 308 00 00 00	BEGINNING FUND BALANCE	\$ 546,815.00
	TOTAL BEGINNING FUND BALANCE	\$ 546,815.00
 <u>TAXES</u>		
001 000 000 311 00 00 00	REAL & PERSONAL PROPERTY TAX	\$ 236,035.00
001 000 000 313 00 00 00	LOCAL SALES & USE TAX	\$ 1,000,000.00
001 000 000 314 00 00 00	INTERFUND TAX	\$ 514,000.00
001 000 000 316 00 00 00	BUSINESS TAX	\$ 558,300.00
001 000 000 317 00 00 00	GAMBLING EXCISE TAX	\$ 6,000.00
	TOTAL TAXES	\$ 2,314,335.00
 <u>LICENSE AND PERMITS</u>		
001 000 000 321 00 00 00	BUSINESS LICENSE & PERMITS	\$ 17,100.00
001 000 000 322 00 00 00	NON-BUSINESS LICENSE & PERMITS	\$ 55,300.00
	TOTAL LICENSE & PERMITS	\$ 72,400.00
 <u>INTERGOVERNMENTAL REVENUE</u>		
001 000 000 333 00 00 00	INDIRECT FEDERAL GRANTS	\$ 21,000.00
001 000 000 335 00 00 00	PUD EXCISE TAX	\$ 46,000.00
001 000 000 336 00 00 00	STATE ENTITLEMENTS/IMPACT FEE	\$ 156,050.00
001 000 000 338 00 00 00	INTERGOVERNMENTAL SERVICES	\$ 5,100.00
		\$ 228,150.00
 <u>CHARGES FOR GOODS AND SERVICES</u>		
001 000 000 341 00 00 00	GENERAL GOVERNMENT	\$ 100.00
001 000 000 342 00 00 00	PUBLIC SAFETY	\$ 8,600.00
001 000 000 343 00 00 00	SUBDIVISION FEES	\$ 2,700.00
001 000 000 345 00 00 00	PLAN CHECK FEES	\$ 6,000.00
	TOTAL CHARGES FOR SERVICES	\$ 17,400.00
 <u>FINES AND FORFEITURES</u>		
001 000 000 353 00 00 00	CIVIL INFRACTION PENALTIES	\$ 200.00
001 000 000 354 00 00 00	PARKING INFRACTION PENALTIES	\$ 5,000.00
001 000 000 355 00 00 00	CRIMINAL TRAFFIC FINES	\$ 1,000.00
	TOTAL FINES & FORFEITURE	\$ 6,200.00
 <u>MISCELLANEOUS REVENUES</u>		
001 000 000 361 00 00 00	INVESTMENT INTEREST	\$ 63,500.00
001 000 000 362 00 00 00	RENTS/LEASES	\$ 800.00
001 000 000 367 00 00 00	DONATION FROM PRIVATE SOURCES	
001 000 000 369 00 00 00	OTHER MISCELLANEOUS	\$ 1,000.00
	TOTAL MISCELLANEOUS REVENUE	\$ 65,300.00
	<b>GRAND TOTAL CURRENT EXPENSE</b>	<b>\$ 3,250,600.00</b>

**CITY OF EPHRATA BUDGET  
2009 ESTIMATED REVENUE**

ACCOUNT NUMBER	DESCRIPTION	AMOUNT
<b>STREET FUND</b>		
112 000 000 311 00 00 00	REAL & PERSONAL PROPERTY	\$ 231,400.00
112 000 000 336 00 00 00	STATE ENTITLEMENTS	\$ 165,000.00
112 000 000 337 00 00 00	INTERLOCAL ENTITLEMENTS	\$ 110,000.00
112 000 000 361 00 00 00	INVESTMENT INTEREST	\$ 100.00
	GRAND TOTAL STREET	\$ 506,500.00
<b>LIBRARY FUND</b>		
114 000 000 308 00 00 00	BEGINNING FUND BALANCE	\$ 10,000.00
114 000 000 311 00 00 00	REAL & PERSONAL PROPERTY TAX	\$ 158,400.00
114 000 000 341 00 00 00	GENERAL GOVERNMENT	\$ 11,000.00
114 000 000 361 00 00 00	INVESTMENT INTEREST	\$ 100.00
	GRAND TOTAL LIBRARY	\$ 179,500.00
<b>CEMETERY FUND</b>		
115 000 000 308 00 00 00	BEGINNING FUND BALANCE	\$ 60,750.00
115 000 000 311 00 00 00	REAL & PERSONAL PROPERTY	\$ -
115 000 000 343 00 00 00	CEMETERY SERVICE	\$ 23,950.00
115 000 000 361 00 00 00	INVESTMENT INTEREST	\$ 33,000.00
	GRAND TOTAL CEMETERY	\$ 117,700.00
<b>PARK FUND</b>		
116 000 000 308 00 00 00	BEGINNING FUND BALANCE	\$ 37,865.00
116 000 000 311 00 00 00	REAL & PERSONAL PROPERTY TAX	\$ 387,123.00
116 000 000 347 00 00 00	CULTURE/RECREATION	\$ 172,012.00
116 000 000 361 00 00 00	INVESTMENT INTEREST	\$ -
116 000 000 362 00 00 00	FACILITIES RENTAL SHORT TERM	\$ 15,000.00
116 000 000 369 00 00 00	MISC REV-EPHRATA YOUTH ASSETS	\$ 3,800.00
116 000 000 397 00 00 00	TRANSFER	\$ -
	GRAND TOTAL PARK FUND	\$ 615,800.00
<b>STADIUM CONVENTION FUND</b>		
120 000 000 308 00 00 00	BEGINNING FUND BALANCE	\$ 29,750.00
120 000 000 313 00 00 00	HOTEL/MOTEL TRANSIENT TAX	\$ 45,000.00
120 000 000 361 00 00 00	INVESTMENT INTERST	\$ 20,000.00
	GRAND TOTAL STADIUM CONVENTION	\$ 94,750.00
<b>STREET LIGHT FUND</b>		
140 000 000 397 00 00 00	TRANSFER	\$ 130,000.00
	GRAND TOTAL STREET LIGHT FUND	\$ 130,000.00

**CITY OF EPHRATA BUDGET  
2009 ESTIMATED REVENUE**

ACCOUNT NUMBER	DESCRIPTION	AMOUNT
<b>PARK DEVELOPMENT</b>		
153 000 000 345 00 00 00	IMPACT FEES- PARK DEVELOPMENT	\$ 1,000.00
153 000 000 361 00 00 00	INVESTMENT INTEREST	\$ 2,000.00
		<u>\$ 3,000.00</u>
<b>FIRE EQUIPMENT RESERVE</b>		
154 000 000 311 00 00 00	PROPERTY TAXES	\$ -
154 000 000 397 00 00 00	TRANSFER	\$ 78,100.00
	TOTAL FIRE EQUIPMENT RESERVE	<u>\$ 78,100.00</u>
<b>CAPITAL IMPROVEMENT FUND</b>		
155 000 000 308 00 00 00	BEGINNING FUND BALANCE	\$ -
155 000 000 317 00 00 00	GRANT COUNTY EXCISE TAX	\$ 80,000.00
		<u>\$ 80,000.00</u>
<b>SWIMMING POOL BOND FUND</b>		
299 000 000 397 00 00 00	TRANSFER	\$ 100,400.00
	GRAND TOTAL GO SWIM POOL FUND	<u>\$ 100,400.00</u>
<b>SANITATION FUND</b>		
422 000 000 308 00 00 00	BEGINNING FUND BALANCE	\$ -
422 000 000 343 00 00 00	CUSTOMER ACCOUNTS	\$ 861,700.00
422 000 000 363 00 00 00	LANDFILL INSURANCE RECOVERY	\$ 100,000.00
	GRAND TOTAL SANITATION	<u>\$ 961,700.00</u>
<b>WATER - SEWER FUND</b>		
424 000 000 343 40 00 00	CUSTOMER ACCOUNTS - WATER	\$ 1,341,320.00
424 000 000 343 50 00 00	CUSTOMER ACCOUNTS - SEWER	\$ 1,178,500.00
	GRAND TOTAL WATER & SEWER FUND	<u>\$ 2,519,820.00</u>
<b>WATER - SEWER CONSTRUCTION</b>		
425 000 000 308 00 00 00	BEGINNING FUND BALANCE	\$ 224,000.00
425 000 000 361 00 00 00	INVESTMENT INTEREST	\$ 30,000.00
425 000 000 391 00 00 00	PWTF LOAN-CONSTRUCTION UTILITY PROJECT	\$ 3,000,000.00
425 000 000 397 00 00 00	TRANSFER FROM 424	\$ 502,020.00
	GRAND TOTAL WATER-SEWER CONSTRUCTION	<u>\$ 3,756,020.00</u>
<b>PUBLIC WORKS TRUST FUND</b>		
426 000 000 361 00 00 00	INVESTMENT INTEREST	\$ 500.00
426 000 000 391 00 00 00	PWTF LOAN REPAYMENT	\$ 18,000.00
426 000 000 397 00 00 00	TRANSFER FROM 425	\$ 227,370.00
	GRAND TOTAL PUBLIC WORKS TRUST FUND	<u>\$ 245,870.00</u>

**CITY OF EPHRATA BUDGET  
2009 ESTIMATED REVENUE**

ACCOUNT NUMBER	DESCRIPTION	AMOUNT
<b>STATE REVOLVING FUND REDEMPTION FUND</b>		
428 000 000 397 00 00 00	TRANSFER FROM 425	\$ 274,650.00
	GRAND TOTAL SRF REDEMPTION	\$ 274,650.00
 <b>EQUIPMENT RENTAL</b>		
523 000 000 308 00 00 00	BEGINNING FUND BALANCE	\$ -
523 000 000 365 00 00 00	INTERFUND RENTAL FEES	\$ 482,600.00
523 000 000 395 00 00 00	SALE OF FIXED ASSETS	
	GRAND TOTAL EQUIPMENT RENTAL	\$ 482,600.00
 <b>CEMETERY CARE FUND</b>		
602 000 000 343 00 00 00	CHARGES FOR SERVICES	\$ 1,000.00
	TOTAL CEMETERY CARE	\$ 1,000.00
 <b>RETIREMENT RESERVE</b>		
615 000 000 308 00 00 00	BEGINNING FUND BALANCE	\$ 25,000.00
	GRANT TOTAL RETIREMENT RESERVE	\$ 25,000.00
	 <b>GRAND TOTAL 2008 ESTIMATED REVENUES</b>	 <b>\$ 13,423,010.00</b>

**CITY OF EPHRATA BUDGET  
2009 ESTIMATED EXPENDITURES**

ACCOUNT NUMBER	DESCRIPTION	AMOUNT
<b>CURRENT EXPENSE</b>		
<u>GENERAL GOVERNMENT</u>		
001 000 000 511 00 00 00	LEGISLATIVE	\$ 32,100.00
001 000 000 512 00 00 00	JUDICIAL SERVICES	\$ 6,000.00
001 000 000 513 00 00 00	EXECUTIVE	\$ 6,500.00
001 000 000 514 00 00 00	FINANCE AND ADMINISTRATIVE	\$ 98,400.00
001 000 000 515 00 00 00	LEGAL SERVICES	\$ 29,500.00
001 000 000 516 00 00 00	PERSONNEL	\$ 7,500.00
001 000 000 517 00 00 00	EMPLOYEE BENEFIT PROGRAMS	\$ 2,500.00
001 000 000 518 00 00 00	CITY HALL	\$ 56,200.00
001 000 000 519 00 00 00	GENERAL FACILITIES	\$ 13,550.00
	TOTAL GENERAL GOVERNMENT	\$ 252,250.00
<u>SECURITY OF PERSONS &amp; PROPERTY</u>		
001 000 000 521 00 00 00	LAW ENFORCEMENT	\$ 1,717,600.00
001 000 000 522 00 00 00	FIRE CONTROL	\$ 346,850.00
001 000 000 526 00 00 00	AMBULANCE	\$ 35,050.00
001 000 000 528 00 00 00	COMMUNICATIONS	\$ 273,800.00
	TOTAL SECURITY OF PERSONS & PROPERTY	\$ 2,373,300.00
<u>PHYSICAL ENVIRONMENTAL</u>		
001 000 000 532 00 00 00	ENGINEERING	\$ 38,800.00
001 000 000 539 00 00 00	ANIMAL CONTROL	\$ 2,000.00
	PHYSICAL ENVIRONMENT	\$ 40,800.00
<u>FINES &amp; FORFEITS</u>		
001 000 000 557 00 00 00	COMMUNITY SERVICES	\$ 10,100.00
001 000 000 558 00 00 00	PLANNING & ECONOMIC DEVELOPMENT	\$ 171,500.00
001 000 000 559 00 00 00	BUILDING DEPARTMENT	\$ 79,000.00
	TOTAL FINES & FORFEITS	\$ 260,600.00
<u>PUBLIC HEALTH</u>		
001 000 000 562 00 00 00	GR CO HEALTH DISTRICT	\$ 14,050.00
001 000 000 566 00 00 00	GR CO SUBSTANCE ABUSE PROGRAM	\$ 1,100.00
	TOTAL PUBLIC HEALTH	\$ 15,150.00
<u>OTHER FINANCIAL USE</u>		
001 000 000 594 00 00 00	CAPITAL OUTLAY	\$ -
001 000 000 597 00 00 00	TRANSFERS	\$ 308,500.00
	TOTAL OTHER FINANCIAL USES	\$ 308,500.00
	<b>GRAND TOTAL CURRENT EXPENSE</b>	<b>\$ 3,250,600.00</b>

**CITY OF EPHRATA BUDGET  
2009 ESTIMATED EXPENDITURES**

ACCOUNT NUMBER	DESCRIPTION	AMOUNT
<b>STREET FUND</b>		
112 000 000 542 00 00 00	ROADWAY MAINTENANCE	\$ 504,500.00
112 000 000 543 00 00 00	ADMINISTRATION	\$ 2,000.00
112 000 000 595 00 00 00	PAVING PROJECTS	\$ -
	GRAND TOTAL STREET FUND	<u>\$ 506,500.00</u>
<b>LIBRARY FUND</b>		
114 000 000 572 00 00 00	LIBRARY	<u>\$ 179,500.00</u>
	GRAND TOTAL LIBRARY	<u>\$ 179,500.00</u>
<b>CEMETERY FUND</b>		
115 000 000 536 00 00 00	OPERATING COST	<u>\$ 117,700.00</u>
	GRAND TOTAL CEMETERY	<u>\$ 117,700.00</u>
<b>PARK FUND</b>		
116 000 000 555 00 00 00	AGING/ADULT SERVICES	\$ 5,000.00
116 000 000 571 00 00 00	NATIONAL YOUTH CONGRESS	\$ -
116 000 000 574 00 00 00	RECREATION PROGRAMS	\$ 189,750.00
116 000 000 575 00 00 00	ERC	\$ 47,600.00
116 000 000 576 00 00 00	PARKS/SWIMMING POOL/PLAYGROUNDS	<u>\$ 373,450.00</u>
	GRAND TOTAL PARK FUND	<u>\$ 615,800.00</u>
<b>STADIUM CONVENTION FUND</b>		
120 000 000 557 00 00 00	INFORMATION AND OUTREACH	<u>\$ 94,750.00</u>
	GRAND TOTAL STADIUM CONVENTION	<u>\$ 94,750.00</u>
<b>STREET LIGHT FUND</b>		
140 000 000 538 00 00 00	STREET LIGHTS	<u>\$ 130,000.00</u>
	GRAND TOTAL STREET LIGHT	<u>\$ 130,000.00</u>
<b>PARK DEVELOPMENT</b>		
153 000 000 508 00 00 00	ENDING FUND BALANCE	<u>\$ 3,000.00</u>
	GRAND TOTAL PARK DEVELOPMENT	<u>\$ 3,000.00</u>
<b>FIRE EQUIPMENT RESERVE</b>		
154 000 000 591 00 00 00	FIRE TRUCK PRINCIPAL	\$ 64,600.00
154 000 000 592 00 00 00	FIRE TRUCK INTEREST	<u>\$ 13,500.00</u>
	GRAND TOTAL FIRE EQUIPMENT RESERVE	<u>\$ 78,100.00</u>
<b>CAPITAL IMPROVEMENT FUND</b>		
155 000 000 508 00 00 00	FUND BALANCE	\$ 35,000.00
155 000 000 576 00 00 00	PARKS PLANNING	<u>\$ 45,000.00</u>
	GRAND TOTAL CAPITAL IMPROVEMENT	<u>\$ 80,000.00</u>
<b>SWIMMING POOL BOND FUND</b>		
299 000 000 591 00 00 00	99 GO BOND PRINCIPAL	\$ 60,000.00
299 000 000 592 00 00 00	99 GO BOND INTEREST	<u>\$ 40,400.00</u>
	GRAND TOTAL SWIMMING POOL BOND FUND	<u>\$ 100,400.00</u>

**CITY OF EPHRATA BUDGET  
2009 ESTIMATED EXPENDITURES**

ACCOUNT NUMBER	DESCRIPTION	AMOUNT
<b>SANITATION FUND</b>		
422 000 000 514 00 00 00	CONTRACTOR SERVICES	\$ 365,500.00
422 000 000 537 00 00 00	OPERATIONS	\$ 596,200.00
422 000 000 594 00 00 00	CAPITAL OUTLAY	\$ -
	GRAND TOTAL SANITATION FUND	<u>\$ 961,700.00</u>
<b>WATER - SEWER FUND</b>		
424 000 000 514 00 00 00	STATE EXAMINATION	\$ 12,000.00
424 000 000 534 00 00 00	WATER OPERATIONS	\$ 1,050,500.00
424 000 000 535 00 00 00	SEWER OPERATIONS	\$ 915,300.00
424 000 000 594 00 00 00	CAPITAL OUTLAY	\$ 40,000.00
424 000 000 597 00 00 00	TRANSFERS	<u>\$ 502,020.00</u>
	GRAND TOTAL WATER - SEWER FUND	\$ 2,519,820.00
<b>WATER - SEWER CONST FUND</b>		
425 000 000 508 00 00 00	ENDING FUND BALANCE	\$ -
425 000 000 594 00 00 00	WATER LINE PROJECT	\$ 3,254,000.00
425 000 000 597 00 00 00	TRANSFERS	<u>\$ 502,020.00</u>
	GRAND TOTAL WATER SEWER CONSTRUCTION	\$ 3,756,020.00
<b>PUBLIC WORKS TRUST FUND</b>		
426 000 000 508 00 00 00	FUND BALANCE	\$ 18,500.00
426 000 000 582 00 00 00	PRINCIPAL DEBT PAYMENT	\$ 215,570.00
426 000 000 592 00 00 00	PRINCIPAL DEBT INTEREST	<u>\$ 11,800.00</u>
	GRAND TOTAL PUBLIC WORKS TRUST FUND	\$ 245,870.00
<b>STATE REVOLVING FUND REDEMPTION</b>		
428 000 000 582 00 00 00	PAYMENT ON DESIGN	<u>\$ 274,650.00</u>
	GRAND TOTAL SRF REDEMPTION	\$ 274,650.00
<b>EQUIPMENT RENTAL FUND</b>		
523 000 000 548 00 00 00	OPERATING COSTS	\$ 324,600.00
523 000 000 594 00 00 00	CAPITAL OUTLAY	<u>\$ 158,000.00</u>
	GRAND TOTAL EQUIPMENT RENTAL	\$ 482,600.00
<b>CEMETERY CARE</b>		
602 000 000 508 00 00 00	ENDING FUND BALANCE	<u>\$ 1,000.00</u>
	GRAND TOTAL CEMETERY CARE	\$ 1,000.00
<b>RETIREMENT RESERVE</b>		
615 000 000 510 00 00 00	LEGISLATIVE	<u>\$ 25,000.00</u>
	GRAND TOTAL RETIREMENT RESERVE	\$ 25,000.00
	<b>GRAND TOTAL 2008 ESTIMATED EXPENSES</b>	<b>\$ 13,423,010.00</b>