

2014
CITY OF
EPHRATA
ANNUAL
BUDGET

**CITY OF EPHRATA
DIRECTORY OF OFFICIALS**

COUNCIL - MAYOR FORM OF GOVERNMENT

ELECTIVE:

		<u>TERM</u>	<u>EXPIRES</u>
MAYOR	CHRIS JACOBSON	4	DEC. 2017
PRO-TEM	BRUCE REIM	4	DEC. 2017
	STEPHANIE KNITTER	4	DEC. 2017
	MARK WANKE	4	DEC. 2017
	VALLI MILLARD	4	DEC. 2015
	KATHLEEN ALLSTOT	4	DEC. 2015
	TONY MORA	4	DEC. 2015
	WILLIAM COE	4	DEC. 2015

APPOINTIVE:

CITY ADMINISTRATOR	WES CRAGO
CITY ATTORNEY	KATHERINE KENISON
CITY CLERK/FINANCE DIRECTOR	LESLIE TRACHSLER
POLICE CHIEF	MIKE WARREN
COMMUNITY DEVELOPMENT DIRECTOR	RON SELL
PUBLIC WORKS DIRECTOR	BILL SANGSTER
FIRE CHIEF	JEREMY BURNS
RECREATION DIRECTOR	RAY TOWRY
BUILDING OFFICIAL	BILL COX
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

ORDINANCE NO 13-15

An Ordinance of the City of Ephrata, adopting the final Budget for the City of Ephrata, Washington for the year ending December 31, 2014.

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, 2014 and a notice was published and posted that the Council of the city would meet on the 20th of November and 4th of December, 2013 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 2014 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, 2014 as set forth in the budget and which is hereby adopted, are fixed in the following amounts:

001	CURRENT EXPENSE	\$ 3,704,655.00
014	LIBRARY	222,150.00
016	PARK	720,905.00
054	FIRE EQUIPMENT RESERVE	0.00
057	POLICE RESERVE	1,000.00
112	STREET	676,750.00
115	CEMETERY	149,350.00
120	CONVENTION CENTER	65,200.00
153	PARK DEVELOPMENT	59,000.00
155	CAPITAL IMPROVEMENT	119,212.00
299	GO SWIMMING POOL REDEMPTION	95,350.00

Ordinance 13-15

422	SANITATION	1,074,010.00
424	WATER-SEWER	3,467,750.00
425	WATER-SEWER CONSTRUCTION	1,144,650.00
426	PUBLIC WORKS TRUST FUND	600,000.00
428	SRF REDEMPTION FUND	274,650.00
523	EQUIPMENT RENTAL	505,250.00
702	CEMETERY CARE FUND	2,000.00
GRAND TOTAL ALL FUNDS		\$12,881,882.00

Section 3: That document entitled "Proposed Budget for the year beginning January 1, 2014" 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, 2014.

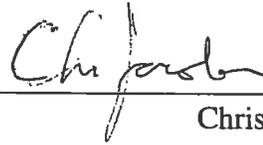
Section 4: Previously, by Ordinance 13-16 adopted November 6, 2013, by the Council of the City of Ephrata, has fixed the amount of Ad Valorem taxes to be levied upon real and personal property within the corporate limits the estimated sum of \$1,117,662.00.

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

001 - Current Expense		
Transfer to 299 - Swimming Pool Bond Fund		\$ 95,350.00
155 - Capital Improvements Fund		
Transfer to 001 - Current Expense Fund		\$ 94,512.00
Transfer to 016 - Park Fund		\$ 24,700.00
424 - Water/Sewer Fund		
Transfer to 425 - Water/Sewer Construction		\$1,140,000.00
425 - Water/Sewer Construction Fund		
Transfer to 426 - Public Works Trust Fund		\$600,000.00
Transfer to 428 - SRF Redemption Fund		\$274,650.00

Section 6: This Ordinance shall be in force and take effect January 1, 2014.

PASSED by the City Council of the City of Ephrata this 4th day of December, 2013.



Chris Jacobson, Mayor

ATTEST:


Leslie Trachsler, City Clerk

APPROVED AS TO FORM:

Katherine Kenison, City Attorney

Passed the 4th day of December, 2013

Approved the 4th day of December, 2013

Published the 4th day of December, 2013



CITY OF EPHRATA

MAYOR'S 2014 BUDGET MESSAGE

GENERAL

The 2014 budget was influenced by falling State funding, continued improvement in the local economy, new State rules for apportionment, and from the historic rate of inflation being higher than our revenue growth.

In terms of comparable dollars (no major grants or loans), the City budget is 5.44% more than 2013. Overall, Ephrata has cut spending over 21% in the last 11-years. Revenues that support Fire, Police, Parks, and most significantly Streets, are limited. Balancing the budget in small towns like Ephrata continues to be difficult.

As a community, because we are continuing to use reserves, Ephrata will need to make difficult decisions regarding taxes and fees for our future.

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 2014:

1. *Continue to Improve Public Safety*
2. *Continue Tourism Promotion Campaign*
3. *Continue Working with Port for Industrial Growth*
4. *Begin City Information & News Campaign*
5. *Pursue New Means of Reducing Budgetary Impacts; Including Privatization of Non-Critical Services*

PROCESS

Planning for the 2014 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 2014. In September, the staff took the Council's direction and began to work on their departmental budgets. The City Council also began a series of bi-monthly hearings on the goals and objectives for 2014, culminating with two 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 mid-November. Final passage is scheduled for 18 December 2013.

SIGNIFICANT CHANGES

2014 is another year of extreme efforts just to maintain "status-quo" local services.

Without the normal State funding, the City has continued to develop new efficiencies, downsized our staff, and utilized our remaining personnel in new ways. However, this strategy is not sustainable, as the cost of materials has continued to rise faster than the City's growth in taxes and fees.

Ephrata continues to budget conservatively and end each year with some unbudgeted funds. Normally, these funds would go entirely to reserves. However, since 2008, Ephrata has had to carry over a portion of these savings into the next year's operations. Consequently, our reserves have not continued to build back as fast as they should. Much of the increase in revenue this year is due to the use of reserves/savings. In 2013, a citizen's committee, the Community Priorities Team, recommended a multi-year plan to raise revenues for specific projects.

REVENUES

Other than property tax income derived from new construction, the City estimates revenues for 2014 to be \$12,881,882. This figure is overall 5.44% more than 2013. Because each source of revenue has restrictions, some of the City's 35 funds will receive increases, while others were impacted negatively. The 2014 Budget attempts to balance our long-term goals in light of the continued economic recession.

<u>SOURCE OF REVENUE</u>	<u>±% OF TOTAL</u>	<u>± % CHANGE</u>
Property Tax	9%	+2%
Sales Tax	10%	+2%
Rec. Programs, Fees, Fines, Charges, etc.	7%	-6%
State, Federal, or Other Governments	5%	+1%
Utility Fees	35%	0%
All Other Revenues	34%	+6%

EXPENSES

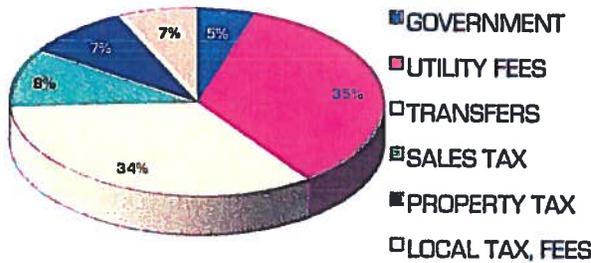
Of the City's 35 funds, 24 are related to bond redemption, capital, mandated reserves, or some other form of debt repayment and are therefore non-discretionary. The remaining 11 funds were adjusted accordingly:

FUND	±% OF TOTAL	± % CHANGE
Current Expense	29%	-1%
Street	5%	+2%
Library	2%	0%
Cemetery	1%	0%
Park	6%	0%
Tourism/Promotion	1 %	-1%
Street Light	1%	0%
Sanitation	8%	-2%
Water/Sewer	27%	+9%
Water/Sewer Construction	2%	+2%
Equipment Rental	4%	0%
"Bond" Funds, Mandates	14%	-10%

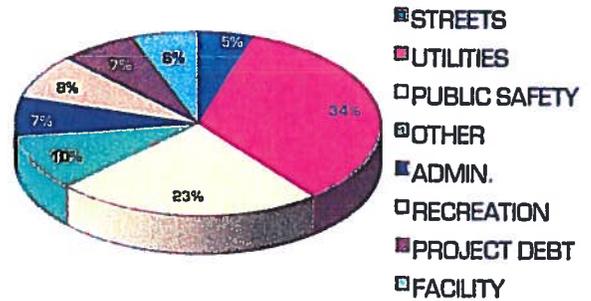
RESERVES

The City is expending \$474,793 of our previously saved cash balances for 2014. This represents funds saved in 2008-2013, and is lower than the amount used between 2012 and 2013.

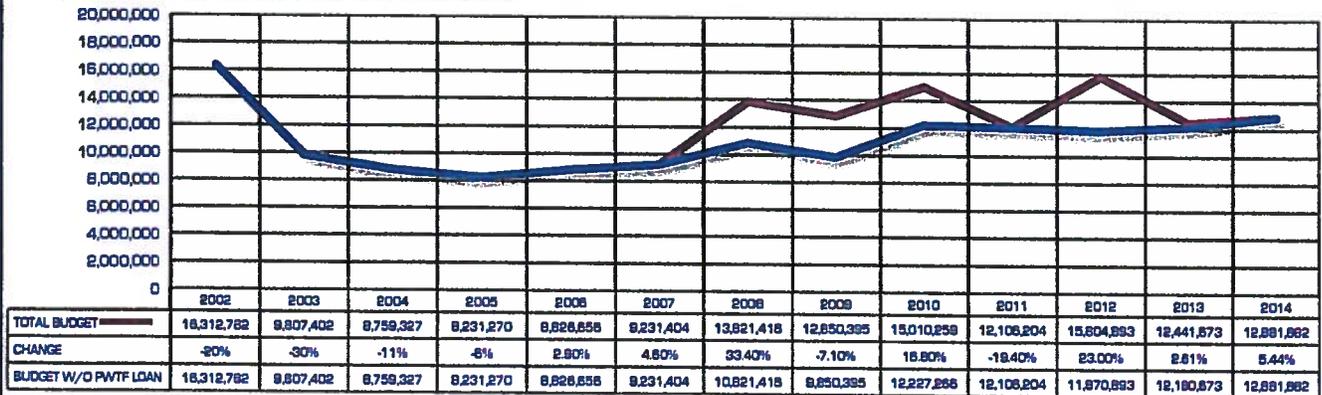
CITY OF EPHRATA REVENUES BY SOURCE



CITY OF EPHRATA EXPENDITURES BY AREA OF BUDGET



CITY OF EPHRATA REVENUE: 2002-2014



RESPECTFULLY SUBMITTED,

Chris Jacobson
Chris Jacobson
MAYOR

ORDINANCE 13-16

AN ORDINANCE OF THE CITY OF EPHRATA, GRANT COUNTY, WASHINGTON FIXING OF THE AMOUNT OF REVENUES FOR THE 2014 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 2014; and,

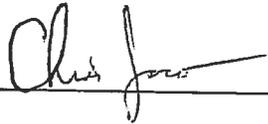
WHEREAS, the City's actual levy amount from the previous year was \$1,107,113.00; and,

WHEREAS, the population of the city is less than 10,000; and,

NOW THEREFORE, the City Council of the City of Ephrata do ordain that an increase in the regular property tax levy is hereby authorized for the levy to be collected in the 2014 tax year. The dollar amount of the increase over the actual levy amount from the previous year shall be \$10,549.00 which is a percentage increase of 1% from the previous year. This increase is exclusive of additional revenue resulting from new construction, improvements to property, newly constructed wind turbines, any increase in the value of state assessed property, any annexations that have occurred and refunds made.

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 6th day of November, 2013.



Chris Jacobson, Mayor

ATTEST:



Leslie Trachsler, City Clerk

APPROVED AS TO FORM:

Katherine Kenison, City Attorney

PASSED the 6th day of November, 2013

APPROVED the 6th day of November, 2013

PUBLISHED the 7th day of November, 2013

PROPERTY TAX DISTRIBUTION
FOR BUDGET YEAR 2014

<u>FUND</u>	<u>PERCENT</u>	<u>DOLLAR AMOUNT</u>
Current Expense	22.1239	\$250,000.00
Library	18.4978	\$209,025.00
Park	38.5818	\$435,975.00
Street	14.1593	\$160,000.00
Cemetery	6.6372	\$ 75,000.00
 		<hr/>
TOTAL		\$1,130,000.00



CITY OF EPHRATA

MAYOR'S 2014 SALARY MEMO

Council,
The 2014 Budget reflects the following salaries for City of Ephrata employees; based upon performance raises, hiring agreements, cost-of-living adjustments, union contracts, and/or changes in duties.

ADMINISTRATION (NON-UNION)

	2014
Reception Administrative Assistant	\$3379/Month
Billing Administrative Assistant	\$3921/Month
Finance Administrative Assistant	\$4678/Month
Recreation Coordinator	\$3451/Month ¹
Fire Administrative Assistant	\$3370/Month
Police Technical/Evidence Clerk	\$3917/Month ²
Police Records Clerk	\$4013/Month
Police Evidence Official	\$3995/Month
Permit Technician	\$3000/Month ³

SUPERVISORS (NON-UNION)

	2014
Police Office Manager	\$4941/Month
Building Official	\$4930/Month
Public Works Field Supervisor	\$5570/Month
Public Works Director	\$5891/Month
Community Development Director	\$6078/Month
Recreation/PR Director	\$5795/Month
City Clerk/Finance Director	\$5949/Month
Deputy Fire Chief	\$4833/Month
Fire Chief	\$6200/Month
Police Chief	\$6922/Month
City Administrator	\$8074/Month

POLICE DEPARTMENT (TEAMSTERS UNION)⁴

	2014
Patrol Officer - Base	\$4621/Month
Patrol Officer - 1-3 Years	\$4913/Month
Patrol Officer - 4-5 Years	\$5104/Month
Patrol Officer - 6+ Years	\$5317/Month
Patrol Sergeant	\$5730/Month

PUBLIC WORKS DEPARTMENT (AFL-CIO UNION)⁵

	2014
Utility Worker I	\$3911/Month
Utility Worker II	\$3986/Month
Foreman	\$4425/Month
Superintendent	\$4508/Month
Manager	\$4647/Month
Waste Water Manager	\$4987/Month

RESPECTFULLY SUBMITTED,

Chris Jacobson
Chris Jacobson
MAYOR

¹ Per agreement, this salary effective 23 AUGUST 2014, if successfully completes probation. JANUARY 2014: \$3105/month

² Per agreement, this salary effective 22 JULY 2014, if successfully completes probation. JANUARY 2014: \$3396/month

³ Hiring process underway. Salary subject to change will not exceed \$3000.

⁴ Per tentative agreement, pay is a 2% raise. NOTE: Council has yet to approve this agreement (scheduled 15 JAN 2014).

⁵ Per contract, pay is COLA (1.6%) between 2-4%- therefore a 2% raise.

2014 Proposed Revenues

<i>2014 Proposed Revenues</i>		
CURRENT EXPENSE		
Account	Description	2014 Proposed
FUND BALANCE		
	Subtotal	474,793.00
TAXES		
	Subtotal	2,790,250.00
LICENSES & PERMITS		
	Subtotal	92,450.00
INTERGOVERNMENTAL		
	Subtotal	198,420.00
CHARGES FOR GOODS & SERVICES		
	Subtotal	17,150.00
FINES & PENALTIES		
	Subtotal	4,000.00
INTEREST		
	Subtotal	24,200.00
FACILITY RENTAL		
	Subtotal	1,800.00
PRIVATE DONATIONS		
	Subtotal	-
OTHER MISCELLANEOUS REVENUES		
	Subtotal	6,600.00
PASS THRU TO OTHER AGENCIES		
	Subtotal	480.00
TRANSFERS		
	Subtotal	94,512.00
	TOTAL	3,704,655.00
LIBRARY		
FUND BALANCE		
	Subtotal	-
TAXES		
	Subtotal	209,025.00
CHARGES FOR GOODS & SERVICES		
	Subtotal	13,125.00
MISCELLANEOUS		
	Subtotal	-
DISPOSITION OF CAPITAL ASSETS		
	Subtotal	-
TRANSFERS		
	Subtotal	-
	TOTAL	222,150.00

Account	Description	2014 Proposed
PARK FUND		
FUND BALANCE		
	Subtotal	58,860.00
TAXES		
	Subtotal	435,975.00
STATE FUNDS		
	Subtotal	2,150.00
CHILD CARE SERVICES		
	Subtotal	1,750.00
ACTIVITY FEES		
	Subtotal	60,600.00
PROGRAM FEES		
	Subtotal	88,000.00
INTEREST & OTHER EARNINGS		
	Subtotal	-
FACILITY RENTALS		
	Subtotal	11,500.00
CONCESSION PROCEEDS		
	Subtotal	16,050.00
PRIVATE DONATIONS		
	Subtotal	-
MISCELLANEOUS REVENUES		
	Subtotal	2,000.00
PASS THRU TO OTHER AGENCIES		
	Subtotal	19,320.00
NON-REVENUES		
	Subtotal	-
COMPENSATION FOR LOSS OF CAPITAL ASSETS		
	Subtotal	-
TRANSFERS		
	Subtotal	24,700.00
	TOTAL	720,905.00
FIRE RESERVE		
	TOTAL	-
POLICE RESERVE		
FUND BALANCE		
	Subtotal	1,000.00
	TOTAL	1,000.00

Account	Description	2014 Proposed
STREET FUND		
FUND BALANCE		
	Subtotal	31,750.00
TAXES		
	Subtotal	160,000.00
INTERGOVERNMENT REVENUE		
	Subtotal	413,500.00
MISC REVENUES		
	Subtotal	71,500.00
	TOTAL	676,750.00
SIDEWALK CONSTRUCTION		
	TOTAL	-
CEMETERY FUND		
FUND BALANCE		
	Subtotal	32,250.00
TAXES		
	Subtotal	75,000.00
CHARGES FOR SERVICES		
	Subtotal	34,000.00
INTEREST		
	Subtotal	8,000.00
DONATIONS/OTHER MISCELLANEOUS		
	Subtotal	-
PASS THRU TO OTHER AGENCIES		
	Subtotal	100.00
	TOTAL	149,350.00
CONVENTION CENTER		
FUND BALANCE		
	Subtotal	8,400.00
TAXES		
	Subtotal	56,000.00
INTEREST		
	Subtotal	800.00
	TOTAL	65,200.00

Account	Description	2014 Proposed
PARK DEVELOPMENT		
FUND BALANCE		
	Subtotal	58,500.00
CHARGES FOR SERVICES		
	Subtotal	-
INTEREST		
	Subtotal	500.00
	TOTAL	59,000.00
CAPITAL IMPROVEMENT		
FUND BALANCE		
	Subtotal	39,212.00
TAXES		
	Subtotal	80,000.00
INTEREST		
	Subtotal	-
	TOTAL	119,212.00
GO SWIMMING POOL REDEMPTION		
	TOTAL	95,350.00
SANITATION		
FUND BALANCE		
	Subtotal	24,010.00
SANITATION CHARGES		
	Subtotal	950,000.00
INSURANCE RECOVERIES		
	Subtotal	100,000.00
	TOTAL	1,074,010.00
WATER/SEWER		
FUND BALANCE		
	Subtotal	165,200.00
WATER CHARGES		
	Subtotal	1,900,000.00
SEWER CHARGES		
	Subtotal	1,400,000.00
INTEREST		

Account	Description	2014 Proposed
	Subtotal	-
FACILITY LEASE		
	Subtotal	2,250.00
PASS THRU TO OTHER AGENCIES		
	Subtotal	300.00
NON-REVENUE		
	Subtotal	-
	TOTAL	3,467,750.00
WATER/SEWER CONSTRUCTION		
FUND BALANCE		
	Subtotal	4,650.00
TRANSFERS		
	Subtotal	1,140,000.00
	TOTAL	1,144,650.00
PUBLIC WORK TRUST FUND		
TRANSFERS		
	Subtotal	600,000.00
	TOTAL	600,000.00
SRF REDEMPTION		
TRANSFERS		
	Subtotal	274,650.00
	TOTAL	274,650.00
EQUIPMENT RENTAL FUND		
FUND BALANCE		
	Subtotal	22,450.00
CHARGE FOR SERVICE		
	Subtotal	482,800.00
	TOTAL	505,250.00
CEMETERY CARE FUND		
OPERATING ASSESSMENT		
	Subtotal	2,000.00
	TOTAL	2,000.00
	GRAND TOTAL ALL FUNDS	12,881,882.00

2014 BUDGET

Account	Description	2014 Proposed
CURRENT EXPENSE FUND		
LEGISLATIVE		
	Subtotal	27,125.00
JUDICIAL		
	Subtotal	6,000.00
EXECUTIVE		
	Subtotal	6,500.00
FINANCIAL		
	Subtotal	89,850.00
LEGAL		
	Subtotal	28,000.00
EMPLOYEE BENEFIT PROGRAMS		
	Subtotal	52,500.00
CENTRALIZED/CITY HALL SERVICES		
	Subtotal	96,820.00
GENERAL GOVERNMENT		
	Subtotal	-
LAW ENFORCEMENT		
	Subtotal	2,341,550.00
FIRE/EMS SERVICES		
	Subtotal	446,550.00
BUILDING DEPARTMENT		
	Subtotal	135,300.00
DISASTER SERVICES		
	Subtotal	1,000.00
STREET LIGHTING		
	Subtotal	150,000.00
ANIMAL CONTROL		
	Subtotal	2,600.00
COMMUNITY SERVICES		
	Subtotal	12,000.00
PLANNING		
	Subtotal	168,000.00
ENGINEERING		
	Subtotal	31,280.00
ECONOMIC DEVELOPMENT		
	Subtotal	4,250.00
PUBLIC HEALTH		
	Subtotal	8,000.00

Account	Description	2014 Proposed
SUBSTANCE ABUSE		
	Subtotal	1,400.00
OTHER MISCELLANEOUS		
	Subtotal	-
PASS THRU TO OTHER AGENCIES		
	Subtotal	580.00
NON-EXPENDITURES		
	Subtotal	-
CAPITAL EXPENDITURES		
	Subtotal	-
TRANSFERS		
	Subtotal	95,350.00
	TOTAL	3,704,655.00
LIBRARY		
	TOTAL	222,150.00
PARKS & RECREATION		
CHILDREN SERVICES		
	Subtotal	4,800.00
AGING & ADULT SERVICES		
	Subtotal	2,500.00
RECREATION ADMINISTRATION		
	Subtotal	124,800.00
RECREATION ACTIVITIES		
	Subtotal	87,150.00
ERC SERVICES		
	Subtotal	59,700.00
SWIMMING POOL		
	Subtotal	199,850.00
PARKS SERVICES		
	Subtotal	212,955.00
OTHER PARK FEES		
	Subtotal	1,800.00
PASS THRU TO OTHER AGENCIES		
	Subtotal	19,350.00
CAPITAL EXPENDITURES		
	Subtotal	8,000.00
	TOTAL	720,905.00

Account	Description	2014 Proposed
FIRE RESERVE FUND		
	TOTAL	-
POLICE RESERVE FUND		
	TOTAL	1,000.00
STREET FUND		
ROADWAY		
	Subtotal	170,700.00
STORM DRAIN		
	Subtotal	4,200.00
SIDEWALKS		
	Subtotal	7,200.00
STREET LIGHTING		
	Subtotal	-
TRAFFIC CONTROL		
	Subtotal	38,200.00
SNOW & ICE		
	Subtotal	10,700.00
STREET CLEANING		
	Subtotal	28,200.00
VEGETATION CONTROL		
	Subtotal	59,700.00
OTHER ADMIN COSTS		
	Subtotal	95,100.00
GENERAL SERVICES		
	Subtotal	12,700.00
OTHER MISCELLANEOUS		
	Subtotal	50.00
CAPITAL EXPENDITURES		
	Subtotal	250,000.00
	TOTAL	676,750.00
SIDEWALK CONSTRUCTION		
	TOTAL	-

		2014
Account	Description	Proposed
CEMETERY		
ADMINISTRATION		
	Subtotal	103,500.00
FACILITY MAINTENANCE		
	Subtotal	7,250.00
OPERATION		
	Subtotal	28,600.00
PASS THRU TO OTHER AGENCIES		
	Subtotal	-
CAPITAL EXPENDITURES		
	Subtotal	10,000.00
	TOTAL	149,350.00
CONVENTION CENTER		
	TOTAL	65,200.00
PARK DEVELOPMENT		
	TOTAL	59,000.00
CAPITAL IMPROVEMENT		
	TOTAL	119,212.00
GO POOL REDEMPTION		
	TOTAL	95,350.00
SANITATION		
FINANCIAL		
	Subtotal	5,500.00
ADMINISTRATIVE		
	Subtotal	476,000.00
CONTRACTED SERVICES		
	Subtotal	330,000.00
CUSTOMER SERVICE		
	Subtotal	93,500.00
OPERATIONS		
	Subtotal	169,010.00

		2014
Account	Description	Proposed
OTHER MISCELLANEOUS		
	Subtotal	-
CAPTIAL EXPENDITURES		
	Subtotal	-
	TOTAL	1,074,010.00
WATER/SEWER		
FINANCIAL		
	Subtotal	11,000.00
WATER		
ADMINISTRATIVE - GENERAL		
	Subtotal	591,150.00
ADMINISTRATIVE - PLANNING		
	Subtotal	-
CUSTOMER SERVICE		
	Subtotal	206,800.00
OPERATIONS		
	Subtotal	396,800.00
	TOTAL WATER	1,194,750.00
SEWER		
ADMINISTRATIVE - GENERAL		
	Subtotal	455,150.00
SYSTEM MAINTENANCE		
	Subtotal	110,600.00
CUSTOMER SERVICE		
	Subtotal	114,300.00
OPERATIONS - TREATMENT		
	Subtotal	426,650.00
	TOTAL SEWER	1,106,700.00
PASS THRU TO OTHER AGENCIES		
	Subtotal	300.00
NON-EXPENDITURES		
	Subtotal	-
CAPTIAL EXPENDITURES		
	Subtotal	15,000.00
TRANSFERS		
	Subtotal	1,140,000.00
	GRAND TOTAL WATER/SEWER	3,467,750.00

Account	Description	2014 Proposed
WATER/SEWER CONSTRUCTION		
WATER		
	Subtotal	170,000.00
SEWER		
	Subtotal	100,000.00
TRANSFERS		
	Subtotal	874,650.00
	TOTAL	1,144,650.00
PUBLIC WORKS TRUST		
DEBT PRINCIPAL		
	Subtotal	547,100.00
DEBT INTEREST		
	Subtotal	50,800.00
	TOTAL	600,000.00
SRF REDEMPTION		
DEBT PRINCIPAL		
	Subtotal	274,650.00
	TOTAL	274,650.00
EQUIPMENT RENTAL		
SERVICES		
	Subtotal	431,750.00
DEBT PRINCIPAL		
	Subtotal	40,000.00
DEPT INTEREST		
	Subtotal	3,500.00
CAPITAL EXPENDITURES		
	Subtotal	30,000.00
	TOTAL	505,250.00
CEMETERY CARE		
	TOTAL	2,000.00
	GRAND TOTAL ALL FUNDS	12,881,882.00