

2015

ANNUAL BUDGET



CITY OF EPHRATA

**CITY OF EPHRATA
DIRECTORY OF OFFICIALS**

Mayor-Council Form of Government

ELECTED:		TERM	EXPIRES
Mayor	Chris Jacobson	4	December, 2017
Pro-Tem	Bruce Reim	4	December, 2017
Council	Stephanie Knitter	4	December, 2017
	Mark Wanke	4	December, 2017
	Vallie Millard	4	December, 2015
	Kathleen Allstot	4	December, 2015
	Tony Mora	4	December, 2014
	William Coe	4	December, 2014

APPOINTED:

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 Cos
Municipal Court Commissioners	Fitterer Whitner-Moberg

MAILING ADDRESS:

City Hall	121 Alder Street SW Ephrata, WA 98823 509-754-4601
City Attorney	P.O. Box 965 Ephrata, WA 98823 509-754-2493

ORDINANCE NO 14-09

An Ordinance of the City of Ephrata, adopting the final Budget for the City of Ephrata, Washington for the year ending December 31, 2015.

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, 2015 and a notice was published and posted that the Council of the city would meet on the 19th of November and 3rd of December, 2014 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 2015 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, 2015 as set forth in the budget and which is hereby adopted, are fixed in the following amounts:

001	CURRENT EXPENSE	\$ 3,947,616.00
014	LIBRARY	214,950.00
016	PARK	833,605.00
054	FIRE EQUIPMENT RESERVE	1,000.00
057	POLICE RESERVE	1,000.00
112	STREET	549,900.00
113	SIDEWALK CONSTRUCTION	-0-
115	CEMETERY	132,525.00
120	CONVENTION CENTER	56,250.00
153	PARK DEVELOPMENT	59,000.00
155	CAPITAL IMPROVEMENT	114,119.00

Ordinance 14-09

299	GO SWIMMING POOL REDEMPTION	95,750.00
422	SANITATION	1,075,500.00
424	WATER-SEWER	3,558,080.00
425	WATER-SEWER CONSTRUCTION	1,202,450.00
426	PUBLIC WORKS TRUST FUND	597,000.00
428	SRF REDEMPTION FUND	274,650.00
523	EQUIPMENT RENTAL	511,200.00
525	EQUIPMENT RESERVE	11,600.00
702	CEMETERY CARE FUND	2,000.00
GRAND TOTAL ALL FUNDS		\$13,236,195.00

Section 3: That document entitled "Proposed Budget for the year beginning January 1, 2015" 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, 2015.

Section 4: Previously, by Ordinance 14-08 adopted November 5, 2014, 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 \$1,142,072.00.

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	\$ 95,750.00
	Transfer to 112 - Street Fund	\$ 32,781.00
155 - Capital Improvements Fund		
	Transfer to 112 - Street Fund	\$ 59,119.00
	Transfer to 016 - Park Fund	\$ 55,000.00
424 - Water/Sewer Fund		
	Transfer to 425 - Water/Sewer Construction	\$1,142,450.00
425 - Water/Sewer Construction Fund		
	Transfer to 426 - Public Works Trust Fund	\$576,400.00
	Transfer to 428 - SRF Redemption Fund	\$274,650.00

Section 6: This Ordinance shall be in full force and take effect January 1, 2015.

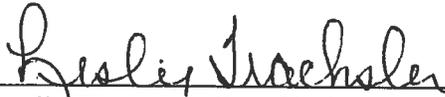
PASSED by the City Council of the City of Ephrata this 3rd day of December, 2014.

Ordinance 14-09



Chris Jacobson, Mayor

ATTEST:



Leslie Trachsler, City Clerk

APPROVED AS TO FORM:

Katherine Kenison, City Attorney

Passed the 3rd day of December, 2014
Approved the 3rd day of December, 2014
Published the 4th day of December, 2014

Ordinance 14-09



CITY OF EPHRATA

MAYOR'S 2015 BUDGET MESSAGE

GENERAL

The 2015 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 2.94% more than 2014. Overall, Ephrata has cut spending over 18% in the last 12-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.

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 2015:

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

PROCESS

Planning for the 2015 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 2015. 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 2015, 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 17 December 2013.

SIGNIFICANT CHANGES

2015 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. In 2013, a citizen's committee, the Community Priorities Team, recommended a multi-year plan to raise revenues for specific projects. Our voters passed the first phase of that plan, a 0.1% sales tax increase for public safety, in August of 2014.

REVENUES

Other than property tax income derived from new construction, the City estimates revenues for 2015 to be \$13,271,214. This figure is overall 2.94% more than 2014. Because each source of revenue has restrictions, some of the City's 35 funds will receive increases, while others were impacted negatively. The 2015 Budget attempts to balance our long-term goals in light of the continued economic realities.

<u>SOURCE OF REVENUE</u>	<u>±% OF TOTAL</u>	<u>± % CHANGE</u>
<i>Property Tax</i>	9%	+2%
<i>Sales Tax</i>	11%	+13%
<i>Rec. Programs, Fees, Fines, Charges, etc.</i>	2.5%	+2%
<i>State, Federal, or Other Governments</i>	3.5%	-25%
<i>Utility Fees</i>	35%	+2%
<i>All Other Revenues, Savings</i>	39%	+5%

EXPENSES

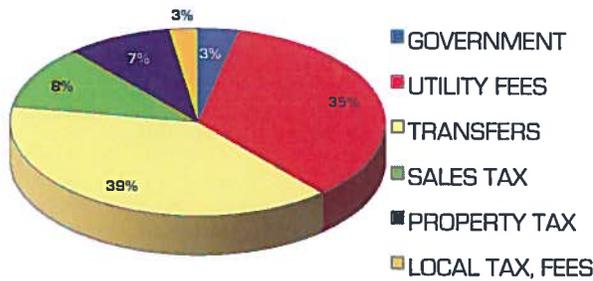
Of the City's 35 funds, 25 are related to bond redemption, capital, mandated reserves, or some other form of debt repayment and are therefore non-discretionary. The remaining 10 funds were adjusted accordingly:

FUND	±% OF TOTAL	± % CHANGE
Current Expense	29%	+5%
Street	4%	-20%
Library	2%	-3%
Cemetery	1%	-11%
Park	6%	+13%
Tourism/Promotion	1%	-13%
Sanitation	8%	0%
Water/Sewer	27%	+3.5%
Water/Sewer Construction	9%	+4%
Equipment Rental	4%	+1%
"Bond" Funds, Mandates	14%	0%

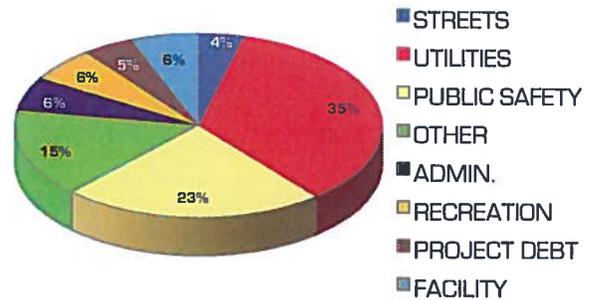
RESERVES

The City is expending \$515,116 of our previously saved cash balances for 2015. This represents funds saved in 2008-2014, and is more than the amount used between 2013 and 2014.

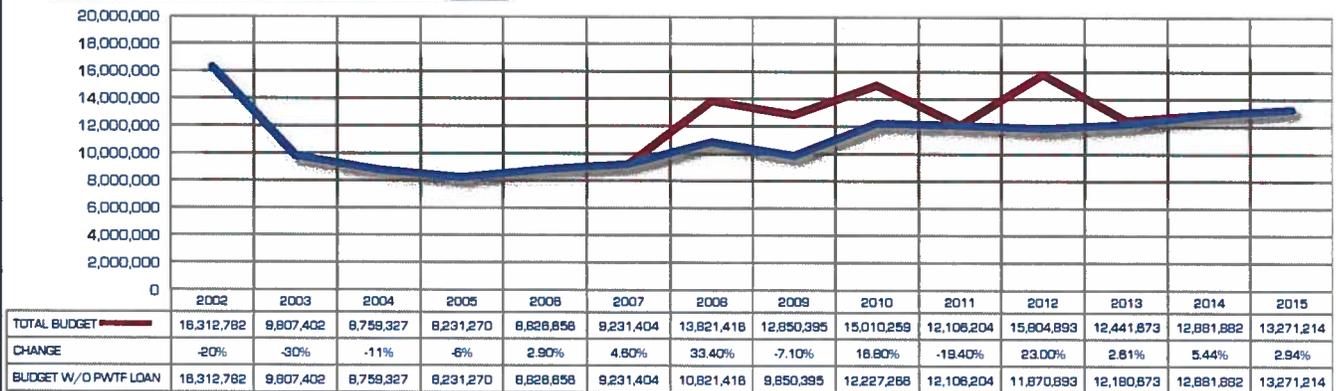
CITY OF EPHRATA REVENUES BY SOURCE



CITY OF EPHRATA EXPENDITURES BY AREA OF BUDGET



CITY OF EPHRATA REVENUE: 2004-2015



RESPECTFULLY SUBMITTED,

Chris Jacobson
Chris Jacobson
MAYOR

ORDINANCE 14-08

AN ORDINANCE OF THE CITY OF EPHRATA, GRANT COUNTY, WASHINGTON FIXING OF THE AMOUNT OF REVENUES FOR THE 2015 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 2015; and,

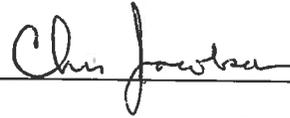
WHEREAS, the City's actual levy amount from the previous year was \$1,135,370.00; and,

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 2015 tax year. The dollar amount of the increase over the actual levy amount from the previous year shall be \$6,702.00 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 day of November 05, 2014.



Chris Jacobson, Mayor

ATTEST:



Leslie Trachsler, City Clerk

APPROVED AS TO FORM:



Katherine Kenison, City Attorney

PASSED the 5th day of November, 2014

APPROVED the 5th day of November, 2014

PUBLISHED the 6th day of November, 2014

PROPERTY TAX DISTRIBUTION
FOR BUDGET YEAR 2015

FUND	DOLLAR AMOUNT	PERCENT
001 Current Expenses	\$ 220,000.00	19.1304%
014 Library Fund	\$ 178,000.00	15.4783%
016 Park Fund	\$ 500,000.00	43.4783%
112 Street Fund	\$ 192,000.00	16.6957%
115 Cemetery Fund	<u>\$ 60,000.00</u>	<u>5.2174%</u>
	\$ 1,150,000.00	100.0000%



CITY OF EPHRATA

2015 SALARY MEMO

ADMINISTRATION (NON-UNION)

	2015
Reception Administrative Assistant	\$3550/Month
Billing Administrative Assistant	\$3296/Month ¹
Deputy Clerk/Treasurer	\$5100/Month
Recreation Coordinator	\$3624/Month
Fire Administrative Assistant	\$3471/Month
Police Technical/Evidence Clerk	\$4035/Month
Police Records Clerk	\$4133/Month
Police Evidence Official	\$4113/Month
Permit Technician	\$2833/Month ²

SUPERVISORS (NON-UNION)

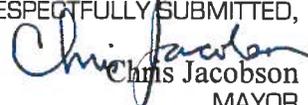
	2015
Police Office Manager	\$5089/Month
Building Official	\$5078/Month
Public Works Field Supervisor	\$5737/Month
Public Works Director	\$6068/Month
Community Development Director	\$6260/Month
Recreation/PR Director	\$5969/Month
City Clerk/Finance Director	\$6127/Month
Deputy Fire Chief	\$5075/Month
Fire Chief	\$7130/Month
Police Captain	\$6790/Month
Police Chief	\$7130/Month
City Administrator	\$8316/Month

POLICE DEPARTMENT (TEAMSTERS UNION)³

	2015
Patrol Officer - Base	\$4736.12/Month
Patrol Officer - 1-3 Years	\$5036.17/Month
Patrol Officer - 4-5 Years	\$5231.68/Month
Patrol Officer - 6+ Years	\$5450.19/Month
Patrol Sergeant	\$5873.62/Month

PUBLIC WORKS DEPARTMENT (AFL-CIO UNION)⁴

	2015
Utility Worker I	\$4058/Month
Utility Worker II	\$4136/Month
Foreman	\$4591/Month
Superintendent	\$4678/Month
Manager	\$4822/Month
Waste Water Manager	\$5174/Month

RESPECTFULLY SUBMITTED,

Chris Jacobson
MAYOR

¹ Per agreement, salary to be evaluated on 23 JUN 2015 (assuming successful completion of probationary period).

² Per agreement, salary to \$3090 on 14 FEB 2015 (assuming successful completion of probationary period).

³ Per 2014-2018 labor agreement, +2.5% for 2015.

⁴ Per 2015-2019 labor agreement, +2.75% for 2015.

2015 Proposed Revenues

<i>2015 Proposed Revenues</i>		
CURRENT EXPENSE		Proposed Revenue
Account	Description	2015
	Subtotal	515,116.00
TAXES		
	Subtotal	3,056,250.00
LICENSES & PERMITS		
	Subtotal	92,050.00
INTERGOVERNMENTAL		
	Subtotal	224,220.00
CHARGES FOR GOODS & SERVICES		
	Subtotal	16,500.00
FINES & PENALTIES		
	Subtotal	4,000.00
INTEREST		
	Subtotal	30,250.00
FACILITY RENTAL		
	Subtotal	1,800.00
PRIVATE DONATIONS		
	Subtotal	-
OTHER MISCELLANEOUS REVENUES		
	Subtotal	6,600.00
PASS THRU TO OTHER AGENCIES		
	Subtotal	830.00
NON-REVENUES		
	Subtotal	-
DISPOSITION OF CAPITAL ASSETS		
	Subtotal	-
TRANSFERS		
	Subtotal	-
	TOTAL CURRENT EXPENSE	3,947,616.00
LIBRARY		
	Subtotal	14,950.00
TAXES		
	Subtotal	178,000.00
CHARGES FOR GOODS & SERVICES		
	Subtotal	22,000.00
MISCELLANEOUS		
	Subtotal	-
DISPOSITION OF CAPITAL ASSETS		
	Subtotal	-
TRANSFERS		
	Subtotal	-
	TOTAL LIBRARY	214,950.00

Account	Description	Proposed Revenue 2015
PARK FUND		
	Subtotal	64,405.00
TAXES		
	Subtotal	500,000.00
STATE FUNDS		
	Subtotal	-
CHILD CARE SERVICES		
	Subtotal	16,200.00
ACTIVITY FEES		
	Subtotal	59,600.00
PROGRAM FEES		
	Subtotal	84,000.00
INTEREST & OTHER EARNINGS		
	Subtotal	-
FACILITY RENTALS		
	Subtotal	12,500.00
CONCESSION PROCEEDS		
	Subtotal	18,050.00
PRIVATE DONATIONS		
	Subtotal	2,000.00
MISCELLANEOUS REVENUES		
	Subtotal	3,500.00
PASS THRU TO OTHER AGENCIES		
	Subtotal	18,350.00
NON-REVENUES		
	Subtotal	-
COMPENSATION FOR LOSS OF CAPITAL ASSETS		
	Subtotal	-
TRANSFERS		
	Subtotal	55,000.00
	TOTAL PARKS	833,605.00
FIRE RESERVE		
	Subtotal	-
TAXES		
	Subtotal	-
GRANTS		
	Subtotal	-
CHARGES FOR SERVICES		
	Subtotal	-
INTEREST/DONATIONS		
	Subtotal	-
PASS THRU TO OTHER AGENCIES		

Account	Description	Proposed Revenue 2015
	Subtotal	1,000.00
SALE OF ASSETS		
	Subtotal	-
TRANSFERS		
	Subtotal	-
	TOTAL FIRE RESERVE	1,000.00
POLICE RESERVE		
	Subtotal	1,000.00
DUI FINES		
	Subtotal	-
DONATIONS		
	Subtotal	-
MISCELLANEOUS REVENUES		
	Subtotal	-
PASS THRU TO OTHER AGENCIES		
	Subtotal	-
	TOTAL POLICE RESERVE	1,000.00
STREET FUND		
FUND BALANCE	Subtotal	20,000.00
TAXES	Subtotal	192,000.00
INTERGOV FUNDS	Subtotal	246,000.00
INTEREST	Subtotal	-
MISCELLANEOUS	Subtotal	-
INSURANCE RECOVERY	Subtotal	-
TRANSFERS	Subtotal	91,900.00
	TOTAL STREET FUND	549,900.00
SIDEWALK CONSTRUCTION		
	Subtotal	-
	TOTAL SIDEWALK	-
CEMETERY FUND		

Account	Description	Proposed Revenue 2015
	Subtotal	21,425.00
TAXES		
	Subtotal	60,000.00
CHARGES FOR SERVICES		
	Subtotal	41,800.00
INTEREST		
	Subtotal	9,000.00
DONATIONS/OTHER MISCELLANEOUS		
	Subtotal	-
PASS THRU TO OTHER AGENCIES		
	Subtotal	300.00
	TOTAL CEMETERY	132,525.00
CONVENTION CENTER		
	Subtotal	-
TAXES		
	Subtotal	56,000.00
INTEREST		
	Subtotal	250.00
	TOTAL CONVENTION CENTER	56,250.00
PARK DEVELOPMENT		
	Subtotal	58,000.00
CHARGES FOR SERVICES		
	Subtotal	-
INTEREST		
	Subtotal	1,000.00
	TOTAL PARK DEVELOPMENT	59,000.00
CAPITAL IMPROVEMENT		
	Subtotal	34,119.00
TAXES		
	Subtotal	80,000.00
INTEREST		
	Subtotal	-
	TOTAL CAPITAL IMPROVEMENT	114,119.00
GO SWIMMING POOL REDEMPTION		
TRANSFERS	Subtotal	93,750.00
	TOTAL GO POOL REDEMPTION	93,750.00

Account	Description	Proposed Revenue 2015
SANITATION		
RESERVED FUND BALANCE	Subtotal	-
STATE GRANTS	Subtotal	-
CHARGES FOR SERVICES	Subtotal	975,000.00
INTEREST	Subtotal	-
INSURANCE RECOVERY	Subtotal	100,500.00
	TOTAL SANITATION	1,075,500.00
WATER/SEWER		
	Subtotal	-
WATER CHARGES	Subtotal	2,053,000.00
SEWER CHARGES	Subtotal	1,500,000.00
INTEREST	Subtotal	-
FACILITY LEASE	Subtotal	4,500.00
MISCELLANEOUS	Subtotal	-
INSURANCE RECOVERY	Subtotal	-
PASS THRU TO OTHER AGENCIES	Subtotal	580.00
NON-REVENUE	Subtotal	-
	TOTAL WATER/SEWER	3,558,080.00
WATER/SEWER CONSTRUCTION		
	Subtotal	-
GRANTS	Subtotal	60,000.00
FEDERAL ARRA GRANT	Subtotal	-

Account	Description	Proposed Revenue 2015
INTEREST		
	Subtotal	-
INTERGOVERNMENT LOAN PROCEEDS		
	Subtotal	-
TRANSFERS		
	Subtotal	1,142,450.00
	TOTAL WATER/SEWER CONSTRUCTION	1,202,450.00
PUBLIC WORK TRUST FUND		
	Subtotal	-
INTEREST		
	Subtotal	-
NON-REVENUE		
	Subtotal	17,600.00
TRANSFERS		
	Subtotal	579,400.00
	TOTAL PUBLIC WORKS TRUST	597,000.00
SRF REDEMPTION		
	Subtotal	-
TRANSFERS		
	Subtotal	274,650.00
	TOTAL SRF REDEMPTION	274,650.00
EQUIPMENT RENTAL FUND		
	Subtotal	-
CHARGE FOR SERVICE		
	Subtotal	511,200.00
MISCELLANEOUS		
	Subtotal	-
OTHER INCOME		
	Subtotal	-
INTERGOVERNMENT LOAN PROCEEDS		
	Subtotal	-
TRANSFERS		
	Subtotal	-
	TOTAL EQUIPMENT RENTAL	511,200.00
EQUIPMENT RENTAL RESERVE		
	Subtotal	-

Account	Description	Proposed Revenue 2015
TRANSFERS		
	Subtotal	11,600.00
	TOTAL EQUIPMENT RESERVE	11,600.00
CEMETERY CARE FUND		
	Subtotal	-
OPERATING ASSESSMENT		
	Subtotal	2,000.00
	TOTAL CEMETERY CARE	2,000.00
	TOTAL BUDGET	13,236,195.00

2015 Proposed Expenses

Account	Description	2015 Proposed Expenses
CURRENT EXPENSE FUND		
LEGISLATIVE		
	Subtotal	27,400.00
JUDICIAL		
	Subtotal	6,000.00
EXECUTIVE		
	Subtotal	6,500.00
FINANCIAL		
	Subtotal	128,900.00
LEGAL		
	Subtotal	29,000.00
EMPLOYEE BENEFIT PROGRAMS		
	Subtotal	58,000.00
CENTRALIZED/CITY HALL SERVICES		
	Subtotal	90,150.00
GENERAL GOVERNMENT		
	Subtotal	-
LAW ENFORCEMENT		
	Subtotal	2,471,850.00
FIRE/EMS SERVICES		
	Subtotal	466,975.00
BUILDING DEPARTMENT		
	Subtotal	119,200.00
DISASTER SERVICES		
	Subtotal	1,000.00
STREET LIGHTING		
	Subtotal	150,000.00
ANIMAL CONTROL		
	Subtotal	2,200.00
COMMUNITY SERVICES		
	Subtotal	71,100.00
PLANNING		
	Subtotal	144,000.00
ENGINEERING		
	Subtotal	23,180.00
ECONOMIC DEVELOPMENT		

Account	Description	2015 Proposed Expenses
	Subtotal	4,300.00
PUBLIC HEALTH		
	Subtotal	8,000.00
SUBSTANCE ABUSE		
	Subtotal	1,500.00
OTHER MISCELLANEOUS		
	Subtotal	-
PASS THRU TO OTHER AGENCIES		
	Subtotal	830.00
NON-EXPENDITURES		
	Subtotal	-
CAPITAL EXPENDITURES		
	Subtotal	11,000.00
TRANSFERS		
	Subtotal	126,531.00
	TOTAL CURRENT EXPENSE	3,947,616.00
LIBRARY		
	TOTAL LIBRARY	214,950.00
PARKS & RECREATION		
CHILDREN SERVICES		
	Subtotal	16,200.00
AGING & ADULT SERVICES		
	Subtotal	2,500.00
RECREATION ADMINISTRATION		
	Subtotal	174,000.00
RECREATION ACTIVITIES		
	Subtotal	86,950.00
ERC SERVICES		
	Subtotal	57,750.00
SWIMMING POOL		
	Subtotal	245,350.00
PARKS SERVICES		
	Subtotal	230,805.00
OTHER PARK FEES		
	Subtotal	1,700.00
PASS THRU TO OTHER AGENCIES		
	Subtotal	18,350.00

Account	Description	2015 Proposed Expenses
CAPITAL EXPENDITURES		
	Subtotal	-
TRANSFERS		
	Subtotal	-
	TOTAL PARKS	833,605.00
FIRE RESERVE FUND		
	TOTAL FIRE RESERVE	1,000.00
POLICE RESERVE FUND		
	TOTAL POLICE RESERVE	1,000.00
STREET FUND		
ROADWAY		
	Subtotal	221,500.00
STORM DRAIN		
	Subtotal	43,000.00
SIDEWALKS		
	Subtotal	41,000.00
STREET LIGHTING		
	Subtotal	1,000.00
TRAFFIC CONTROL		
	Subtotal	23,000.00
SNOW & ICE		
	Subtotal	15,500.00
STREET CLEANING		
	Subtotal	27,000.00
VEGETATION CONTROL		
	Subtotal	39,500.00
OTHER ADMIN COSTS		
	Subtotal	99,850.00
GENERAL SERVICES		
	Subtotal	38,450.00
OTHER MISCELLANEOUS		
	Subtotal	100.00
CAPITAL EXPENDITURES		
	Subtotal	-
	TOTAL STREET FUND	549,900.00

Account	Description	2015 Proposed Expenses
SIDEWALK CONSTRUCTION		
	TOTAL SIDEWALK FUND	-
CEMETERY		
ADMINISTRATION		
	Subtotal	96,500.00
FACILITY MAINTENANCE		
	Subtotal	6,150.00
OPERATION		
	Subtotal	29,575.00
PASS THRU TO OTHER AGENCIES		
	Subtotal	300.00
CAPITAL EXPENDITURES		
	Subtotal	-
	TOTAL CEMETERY	132,525.00
CONVENTION CENTER		
	TOTAL CONVENTION CENTER	56,250.00
PARK DEVELOPMENT		
	TOTAL PARK DEVELOPMENT	59,000.00
CAPITAL IMPROVEMENT		
	TOTAL CAPITAL IMPROVEMENT	114,119.00
COOPERATIVE GROWTH		
	TOTAL COOPERATIVE GROWTH	-
GO POOL REDEMPTION		
	TOTAL GO POOL REDEMPTION	93,750.00

Account	Description	2015 Proposed Expenses
SANITATION		
FINANCIAL		
	Subtotal	6,000.00
ADMINISTRATIVE		
	Subtotal	488,800.00
CONTRACTED SERVICES		
	Subtotal	320,000.00
CUSTOMER SERVICE		
	Subtotal	83,450.00
OPERATIONS		
	Subtotal	169,700.00
OTHER MISCELLANEOUS		
	Subtotal	50.00
CAPTIAL EXPENDITURES		
	Subtotal	7,500.00
	TOTAL SANITATION	1,075,500.00
WATER/SEWER		
FINANCIAL		
	Subtotal	12,000.00
WATER		
ADMINISTRATIVE - GENERAL		
	Subtotal	624,650.00
ADMINISTRATIVE - PLANNING		
	Subtotal	-
FACILITY MAINTENANCE		
	Subtotal	-
CUSTOMER SERVICE		
	Subtotal	187,150.00
OPERATIONS		
	Subtotal	427,150.00
	TOTAL WATER	1,238,950.00
SEWER		
ADMINISTRATIVE - GENERAL		
	Subtotal	478,150.00
SYSTEM MAINTENANCE		
	Subtotal	104,500.00

Account	Description	2015 Proposed Expenses
CUSTOMER SERVICE		
	Subtotal	86,650.00
OPERATIONS - TREATMENT		
	Subtotal	423,800.00
	TOTAL SEWER	1,093,100.00
PASS THRU TO OTHER AGENCIES		
	Subtotal	580.00
NON-EXPENDITURES		
	Subtotal	-
CAPTIAL EXPENDITURES		
	Subtotal	71,000.00
TRANSFERS		
	Subtotal	1,142,450.00
	GRAND TOTAL WATER/SEWER	3,558,080.00
WATER/SEWER CONSTRUCTION		
WATER		
	Subtotal	170,000.00
SEWER		
	Subtotal	60,000.00
TRANSFERS		
	Subtotal	854,050.00
	TOTAL WATER/SEWER CONSTRUCTION	1,202,450.00
PUBLIC WORKS TRUST		
DEBT PRINCIPAL		
	Subtotal	548,600.00
DEBT INTEREST		
	Subtotal	48,400.00
	TOTAL PUBLIC WORK TRUST	597,000.00
SRF REDEMPTION		
DEBT PRINCIPAL		
	Subtotal	274,650.00
	TOTAL SRF REDEMPTION	274,650.00

Account	Description	2015 Proposed Expenses
EQUIPMENT RENTAL		
SERVICES		
	Subtotal	425,100.00
DEBT PRINCIPAL		
	Subtotal	40,700.00
DEPT INTEREST		
	Subtotal	1,800.00
CAPITAL EXPENDITURES		
	Subtotal	32,000.00
TRANSFERS		
	Subtotal	11,600.00
	TOTAL EQUIPMENT RENTAL	511,200.00
EQUIPMENT RESERVE		
	TOTAL EQUIPMENT RESERVE	11,600.00
CEMETERY CARE		
	TOTAL CEMETERY CARE	2,000.00
	GRAND TOTAL ALL FUNDS	13,236,195.00