

CITY OF CLARKSTON
2015
FINAL BUDGET



JANUARY 1, 2015

KATHLEEN A. WARREN, MAYOR

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MAYOR

KATHLEEN A. WARREN

COUNCIL

TERRY BEADLES

GEORGE NASH

BILL PROVOST

LARRY BAUMBERGER

KELLY BLACKMON

BRIAN KOLSTAD

CLEE MANCHESTER

MANAGEMENT STAFF

VICKIE STOREY, CLERK/TREASURER

JAMES MARTIN, PUBLIC WORKS DIRECTOR

JOEL HASTINGS, POLICE CHIEF

STEVE COOPER, FIRE CHIEF

JAMES GROW, CITY ATTORNEY

CITY OF CLARKSTON - 2015

Mayor

Council

City Attorney
Contract

Clerk/Treasurer

PW Director

Police Chief

Fire Chief

Secretary

Deputy
Clerk/Tr
2

WWTP
Superintendent

Street
Superintendent

Commander

Secretary -75

Captains - 3

Operator -4

Parks
1.5

Street
Labor - 3

Sanitation
5

Sergeants - 3

Firefighter/
EMT
9

Bldg Inspector
/Code Enforcement

Patrol
9

Volunteers

Support
2

Reserves

ORDINANCE NO. 1536

AN ORDINANCE OF THE CITY OF CLARKSTON, WASHINGTON, ADOPTING THE FINAL BUDGET OF THE CITY FOR THE FISCAL YEAR COMMENCING JANUARY 1, 2015 AND APPROVING AN ORDINANCE SUMMARY FOR PUBLICATION.

WHEREAS, the Mayor of the City of Clarkston, Washington, completed and placed on file with the city clerk a proposed budget and estimate of the amount the moneys required to meet the public expenses, reserve funds and expenses of government of the City of Clarkston for the fiscal year ending December 31, 2015, and a notice was published that the council of said city would meet on the 24th day of November, 2014, at the hour of 7:00 p.m., at Clarkston City Hall, 829 5th Street, Clarkston, Washington for the purpose of making and adopting a budget for said fiscal year and giving taxpayers within the limits of said city an opportunity to be heard upon said budget; and

WHEREAS, the City Council did meet at said time and place and did then consider the matter of the proposed 2015 budget; and

WHEREAS, the 2015 proposed budget does not exceed the lawful limit of taxation allowed by law to be levied on the property within the City of Clarkston for the purposes set forth in said budget, and the estimated expenditures set forth in said budget being all necessary to carry on the government of the City of Clarkston for the 2015 fiscal year and being sufficient to meet the various needs of the City of Clarkston during the 2015 fiscal year.

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

Section 1. The budget for the City of Clarkston, Washington, for the year 2015 is hereby adopted at the fund level in its final form and content as set forth in the document entitled 2015 FINAL BUDGET, CITY OF CLARKSTON, three (3) copies of which are on file in the Office of the Clerk.

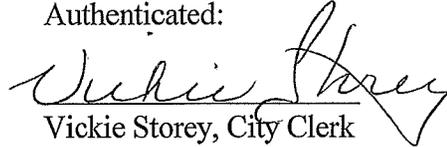
Section 2. Estimated resources, including fund balances or working capital for each separate fund of the City of Clarkston, and aggregate totals for all such funds combined, for the year 2015 are set forth in summary form on Exhibit A (attached) and are hereby appropriated for expenditure at the fund level during the year 2015 as set forth on Exhibit A.

Section 3. The City Clerk is directed to transmit a certified copy of the budget hereby adopted to the Division of Municipal Corporations in the State Auditor's Office and the Association of Washington Cities.

Section 4. This ordinance shall be in force and take effect five (5) days after publication of the attached summary, which is hereby approved.

Dated this 22ND day of December, 2014.


Kathleen A. Warren, Mayor

Authenticated:

Vickie Storey, City Clerk

2015 FINAL BUDGET
 JANUARY 1, 2015

FUND	DESCRIPTION	BEG BAL	ACTUAL REVENUES	OTHER FINANCING SOURCES	ACTUAL EXPENDITURES	OTHER FINANCING USES	END BAL
001	CURRENT EXPENSE	\$ 1,051,961	\$ 3,481,050	\$ 127,630	\$ 3,900,100	\$ 240,620	\$ 519,921
004	CE RESERVE	\$ 586,161	\$ 1,000	\$ 70,000	-	\$ 30,000	\$ 627,161
006	EMP BENEFIT RESERVE	\$ 89,682	\$ 300	\$ 10,000	-	-	\$ 99,982
007	COMMUNITY PROJECTS	\$ 38,120	\$ 100	-	-	-	\$ 38,220
010	NATIONAL NIGHT OUT	\$ 3,411	\$ 500	-	\$ 1,050	-	\$ 2,861
011	VICTIM'S RIGHTS	\$ 49,958	\$ 5,100	-	\$ 10,500	-	\$ 44,558
016	VEHICLE REPLCMENT	\$ 321,204	\$ 128,800	-	-	\$ 154,345	\$ 295,659
017	D A R E	\$ 4,667	-	-	\$ 2,750	-	\$ 1,917
037	CDBG	\$ 32,154	-	-	-	\$ 25,000	\$ 7,154
102	RESCUE ONE	\$ 4,972	\$ 2,000	-	-	-	\$ 6,972
103	STREET FUND	\$ 214,788	\$ 1,301,500	\$ 90,000	\$ 1,582,840	-	\$ 23,448
105	STREET RESERVE	\$ 75,686	\$ 200	-	-	-	\$ 75,886

2015 FINAL BUDGET
 JANUARY 1, 2015

FUND	DESCRIPTION	BEG BAL	ACTUAL REVENUES	OTHER FINANCING SOURCES	ACTUAL EXPENDITURES	OTHER FINANCING USES	END BAL
108	DRUG ENFORCEMENT	\$ 47,971	\$ 4,100	\$ -	\$ 13,000	\$ -	\$ 39,071
120	EMS / AMBULANCE	\$ 135,136	\$ 976,367	\$ 35,000	\$ 1,035,190	\$ 41,585	\$ 69,728
121	EMS CAP RESERVE	\$ 68,688	\$ 100	\$ 33,000	\$ -	\$ -	\$ 101,788
130	LODGING TAX FUND	\$ 539,253	\$ 86,200	\$ -	\$ 88,890	\$ -	\$ 536,563
202	MUNICIPAL CAP IMPRV	\$ 130,329	\$ 45,300	\$ -	\$ -	\$ -	\$ 175,629
400	SEWER O&M	\$ 666,979	\$ 1,739,500	\$ -	\$ 1,050,095	\$ 843,350	\$ 513,034
401	SEWER EQUIP RSRV	\$ 75,525	\$ 150	\$ 20,000	\$ -	\$ -	\$ 95,675
402	SEWER LINE RESERVE	\$ 475,778	\$ 1,700	\$ 20,000	\$ -	\$ -	\$ 497,478
403	SEWER CAPITAL REPLC	\$ 60,985	\$ 100	\$ 20,000	\$ -	\$ -	\$ 81,085
404	SEWER RESERVE	\$ 118,413	\$ 375	\$ -	\$ -	\$ -	\$ 118,788
405	WWTP CONSTRUCTION	\$1,151,636	\$ 1,000	\$ -	\$ 650,000	\$ -	\$ 502,636
406	SEWER REVENUE BOND	\$ 410,370	\$ 2,500	\$ 300,000	\$ 343,150	\$ -	\$ 369,720
407	PWTF LOAN	\$ 678	\$ -	\$ 400,650	\$ 47,700	\$ 352,950	\$ 678

2015 FINAL BUDGET
 JANUARY 1, 2015

FUND	DESCRIPTION	BEG BAL	ACTUAL REVENUES	OTHER FINANCING SOURCES	ACTUAL EXPENDITURES	OTHER FINANCING USES	END BAL
408	SRF LOAN	\$ 84,678	\$ 100	\$ 82,700	\$ 21,190	\$ 61,730	\$ 84,558
409	STORMWATER O & M	17,095	298,100	60,000	339,330	30,000	5,865
410	SANITATION O&M	\$ 54,129	\$ 1,072,400	\$ 64,300	\$ 1,117,865	\$ 54,000	\$ 18,964
411	SAN. EQUIP RSRV	\$ 1,372	\$ 300	\$ 20,000	\$ -	\$ -	\$ 21,672
TOTALS		\$6,511,779	\$ 9,148,842	\$ 1,353,280	\$ 10,203,650	\$ 1,833,580	\$4,976,671

RESOLUTION NO. 2014-19

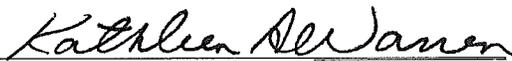
A RESOLUTION OF THE CITY OF CLARKSTON, WASHINGTON, ESTABLISHING THE 2015 POSITION ALLOCATION LIST.

THE CITY COUNCIL OF THE CITY OF CLARKSTON, WASHINGTON, HEREBY RESOLVES AS FOLLOWS:

Section 1. Position Allocation List Approved. The 2015 Position Allocation List as set forth on Exhibit A, which is attached hereto and incorporated herein by this reference as if set forth in full, is hereby approved.

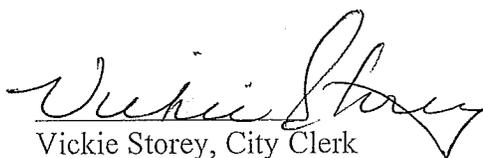
Section 2. Effective Date. All allocations for the various positions indicated on the attached Exhibit A will become effective January 1, 2015.

DATED this 22ND day of December, 2014.



Kathleen A Warren, Mayor

ATTEST:



Vickie Storey, City Clerk

EXHIBIT A
RESOLUTION NO. 2014-19
2015 POSITION ALLOCATION LIST

REPRESENTATION:

F - International Association of Fire Fighters - Local 2299
L - Street/Sanitation/Sewer/ Supervisory/Administrative - Local 1476-ACL-C
P - Clarkston Police Officers Guild
PS -Police Support

OTHER:

C - Contract
E - Elected
N - Non-Represented
T - Temporary
V – Volunteers
R – Reserves , Fire/Ambulance
(M) FLSA EXEMPTIONS:

CURRENT EXPENSE FUND

LEGISLATIVE

E Councilmember
E 7

EXECUTIVE

E Mayor
E 1

FINANCIAL AND RECORDS SERVICES

(ALSO see Street, Sewer and Sanitation for all positions in this unit)

N (M) City Clerk/Treasurer (25% Time)
L Deputy Clerk/Treasurer (25% Time)
L Deputy Clerk/Treasurer (13% Time)
L Secretary, (16% Time)
*N .25 - L .54

LEGAL

C City Attorney
C 1.0

LAW ENFORCEMENT

N (M) Police Chief
N Commander
P Senior Sergeant
P Senior Sergeant
P Jr./Senior Sergeant
P Police Officer 1st, 2nd or 3rd Class - Investigator
P Police Officer 1st, 2nd or 3rd Class
P Recruit/Police Officer 1st, 2nd or 3rd Class
P Police Officer 1st, 2nd or 3rd Class - DARE
P Police Officer 1st, 2nd or 3rd Class – Narcotics
P Police Officer 1st, 2nd or 3rd Class – School Resource Officer
PS Records Clerk
PS Support Services Specialist, .5 FTE
PS Support Services / Animal Control, .5 FTE
V Reserves/Volunteers
*P 12.0 - PS 2.0 - N 2.0

FIRE CONTROL

N (M) Fire Chief (70% Time)
F Fire Captain
F Firefighter 1st, 2nd or 3rd Class
F Firefighter 1st, 2nd or 3rd Class
F Firefighter 1st, 2nd or 3rd Class
F Firefighter, 1st, 2nd or 3rd Class
F Firefighter, 1st, 2nd or 3rd Class
L Secretary, .75 FTE (75% Time)
V Volunteer(s)
R Reserves
*N .7 - F 6.00 - L .56

HOUSING AND COMMUNITY DEVELOPMENT

N (M) Public Works Director/Building Inspector (35% Time)
L Building Inspector / Code Enforcement
N .35 – L 1.0

PARKS

L Park Caretaker (Parks, Streets, Sanitation Rover)
T Seasonal Park Laborer
L 1.0 – T .5

SUMMARY:

E - 8.00**
F - 6.00
L - 3.14
N - 3.30
P - 12.00
PS - 2.0
T - .5

CURRENT EXPENSE TOTAL ALLOCATED POSITIONS

26.94

** Not included in totals.

AMBULANCE / EMS

N (M) Fire Chief (30% Time)
F Fire/EMS Captain
F Fire/EMS Captain
F EMT/Paramedic 1st, 2nd or 3rd Class
F EMT/Paramedic 1st, 2nd or 3rd Class
F EMT/Paramedic 1st, 2nd or 3rd Class
F EMT/Paramedic 1st, 2nd or 3rd Class
L Secretary, .75 FTE (25% Time)
V Volunteer(s)

*N .3 - F 6.00 - L .19

EMS TOTAL ALLOCATE POSITIONS

6.45

STREET

Administrative Positions:

N (M) City Clerk/Treasurer (25% Time)
L Deputy Clerk/Treasurer (15% Time)
L Secretary (10% Time)

N (M) Public Works Director (17.5% Time)
L Superintendent - (70% Time)
L Equipment Operator
L Equipment Operator
L Equipment Operator
*N .425 - L 3.95

SUMMARY:

L - 3.95
N - .425

STREET TOTAL ALLOCATED POSITIONS

*4.375

SANITATION

Administrative Positions:

- N (M) City Clerk/Treasurer (25% Time)
- N (M) Public Works Director (23.5% Time)
- L Deputy Clerk/Treasurer (30% Time)
- L Deputy Clerk/Treasurer (35% Time)
- L Secretary (35% Time)

- L Street Superintendent (30% Time)
- L Driver
- L Driver
- L Driver
- L Driver
- L Driver - Yardwaste
- T Seasonal (.5)

N .485 - L 6.30 - T 0.5

L - 6.30

N - .485

T - .5

SANITATION TOTAL ALLOCATED POSITIONS

*7.285

SEWER

Administrative Positions:

- N (M) City Clerk/Treasurer (25% Time)
- N (M) Public Works Director (24% Time)
- L Deputy Clerk/Treasurer (30% Time)
- L Deputy Clerk/Treasurer (35% Time)
- L Secretary (35% Time)

- L Superintendent
- L Sewer Plant Operator

*N .49 - L 5.83 *

L - 6.0

N - .49

SEWER TOTAL ALLOCATED POSITIONS

6.49

STORMWATER

Administrative Positions:

L Deputy Clerk/Treasurer (17%)
L Secretary (14%)
* L .31 *

.31

SUMMARY ALL DEPARTMENTS:

TOTALS

E - 8.00**
F/EMS - 12.00
N - 5.00
L - 19.75
P - 12.00
PS - 2.0
T - 1.0

TOTAL ALLOCATED POSITIONS (** Not included in totals)

*51.75

Elected: 8.00

Total: 59.75



Asotin County Assessor
P.O. Box 69
Asotin, Washington 99402
Ph (509) 243-2016 FAX (509) 243-2099

January 13th, 2015

Vickie Storey – Clarkston City Clerk
829 5th Street
Clarkston, WA 99403

Vickie,

The following are the Levy Rates, Assessed Values and the Tax Amount to be collected for the City of Clarkston for the 2015 tax year.

	Levy Rate	Assessed Value	Tax Amount
Regular Levy	2.17989141	422,217,362	\$920,388
Excess Levy EMS	1.32162791	413,253,2277	\$546,167

Sincerely,

Chris Wood
Asotin County Assessor

CURRENT EXPENSE FUND

REVENUES

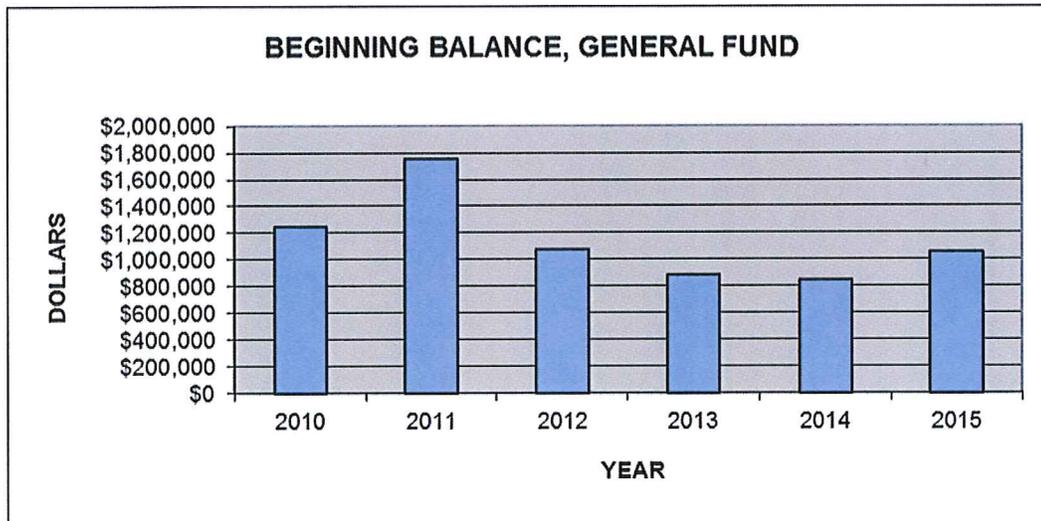
The Current Expense Fund, also known as the General Fund, supports the general governmental functions of the City. Those functions include Finance, Police, Fire, Legal, Building & Planning and Parks. Current Expense can also help support any other function of the City, including Utilities, although the reverse is not the case.

Current Expense revenues come from many sources, including: property taxes, business taxes, gambling taxes, licenses & permits, state entitlements such as liquor taxes, intergovernmental services, court revenue, grants and other miscellaneous revenue.

There should always be adequate carryover at the beginning of the year (Beginning Fund Balance) to operate until sufficient revenues roll in. a common recommended level of Fund Balance is three months of operating expenses, or about \$950,000. The following chart shows the six-year trend for beginning balance. The increase in carryover in 2011 is due to the bond that was issued to purchase City Hall and remodel the Public Safety Buildings. The beginning balance is showing a trend of steady declines each year, with the 2014 beginning balance at its lowest level in several years. 2015 shows a recovery to just under the 2012 level.

BEGINNING BALANCE - GENERAL FUND

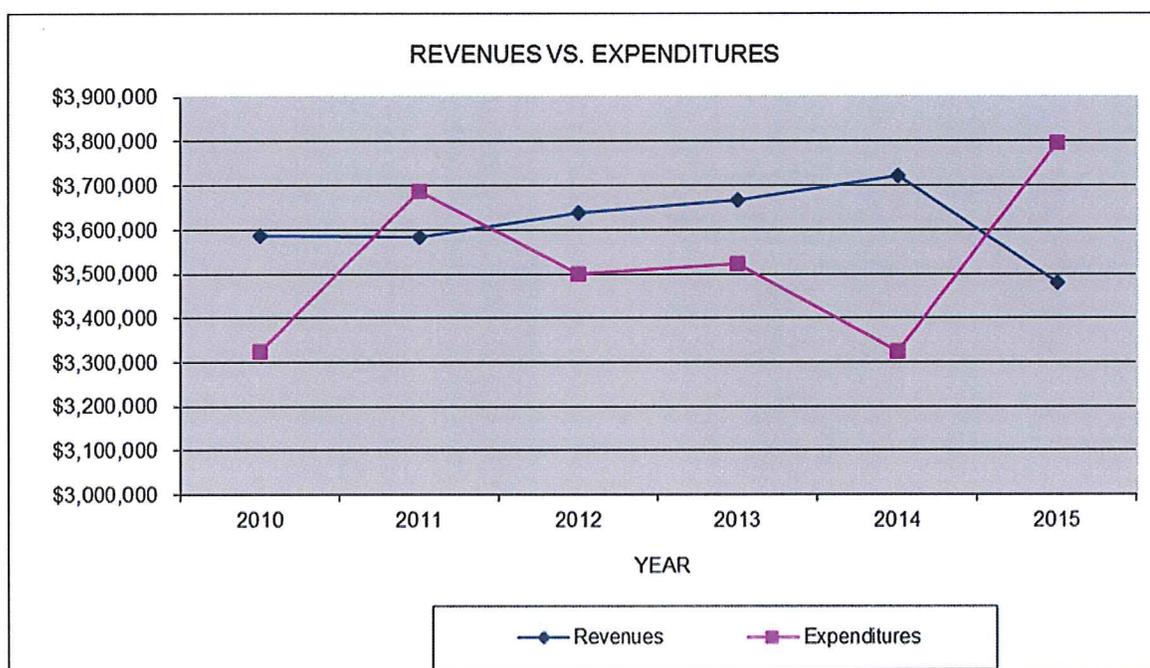
	1	2	3	4	5	6
YEAR	2010	2011	2012	2013	2014	2015
BEG BAL	\$1,243,993	\$1,751,757	\$1,077,432	\$884,588	\$847,776	\$1,051,961



In the following chart you can see that our revenues have exceeded our expenditures each year except for 2011. However, 2015 anticipates that expenditures will outpace revenues by \$316,000. While revenues usually come in higher than anticipated and expenditures usually come in lower than budgeted by year end, it is still a troubling position to find ourselves in. The following chart chronicles that path. Estimated revenues for 2010 were up, partly due to the optional .3% sales tax and partly due to the issuing of bonds for City Hall. 2014 Expenditures do not reflect a liability for potential dispatch expenses that have not been paid since June 2013 due to contract negotiations.

COMPARISON OF REVENUES VS. EXPENDITURES WITHOUT CAPITAL OUTLAY

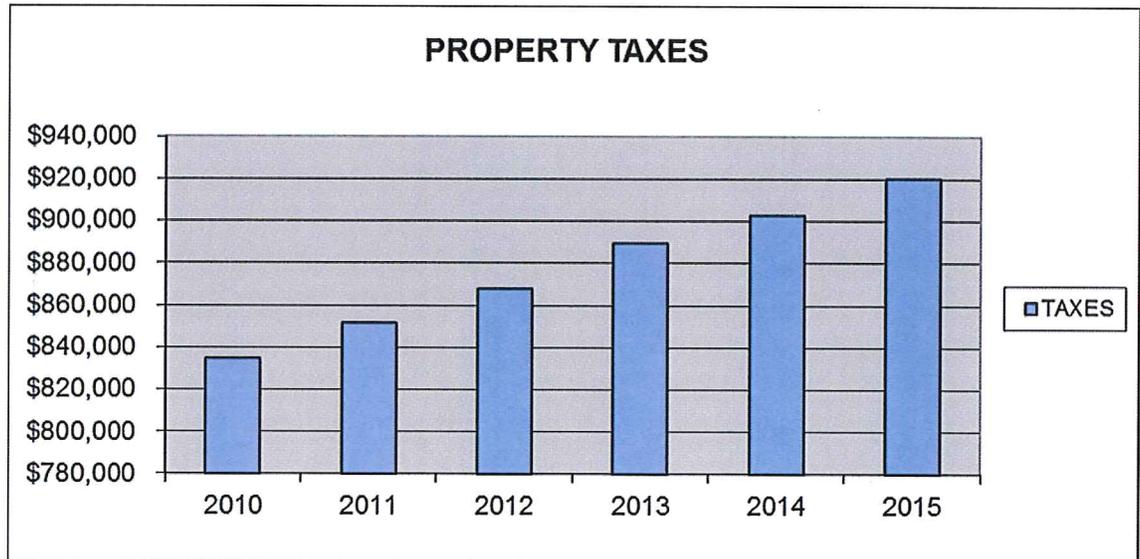
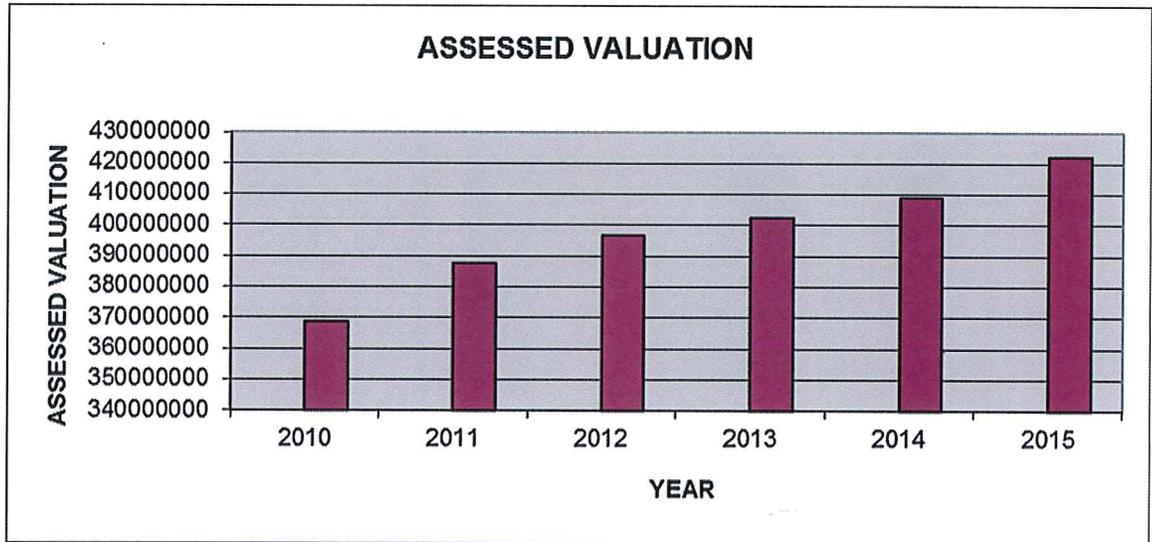
	1	2	3	4	5	6
YEAR	2010	2011	2012	2013	2014	2015
REVENUE	\$3,585,242	\$3,583,175	\$3,637,168	\$3,668,458	\$3,722,280	\$ 3,481,050
EXPENDITURES	\$3,324,824	\$3,687,364	\$3,500,510	\$3,522,531	\$3,324,991	\$ 3,797,375



Property Taxes are a main source of revenue for cities. A city's ability to increase property taxes was restricted to one percent (1%) by the passage of Initiative 747 in 2002. Now, unless a city experiences significant new construction, property tax revenue grows very slowly. The following charts show total assessed valuations and property taxes for Clarkston. Assessed valuations have increased 14% over the 6-year time period shown while the taxes assessed have only increased 11%. The taxes have historically been split between the Current Expense Fund (60%) and the Street Fund (40%). In 2013 that split was changed to a 50/50 split and remains at 50/50 for 2015. Council voted to impose the statutory 1% increase of approximately \$8,500. The levy per thousand dollars of property value is \$2.17989141.

ASSESSED VALUATION

	1	2	3	4	5	6
YEAR	2010	2011	2012	2013	2014	2015
ASSESSED VALUE	368,614,603	387,764,407	396,537,460	402,635,560	409,247,292	422,217,362
TAXES LEVIED	\$ 834,709	\$ 851,446	\$ 868,059	\$ 889,609	\$ 902,792	\$ 920,388

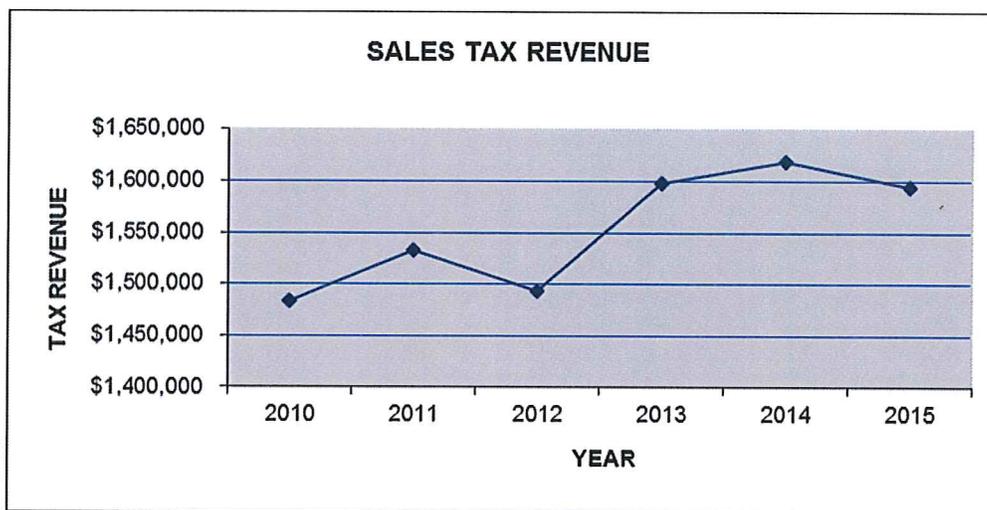


Sales Tax revenue now accounts for about 42% of the Current Expense Fund revenue. A significant increase in 2010 is due to the new WalMart, which opened in September of 2009.

You can see that the recession caught up with Clarkston in 2012 with a 3.7% decrease in sales tax revenue. 2013 was a very strong year for sales tax revenue, with additional increases in 2014. The \$15 million Waste Water Treatment Plant construction project certainly contributed to the increase along with construction of Walgreen's and some other commercial building. The 2015 projection is conservative because that construction is nearing completion.

SALES TAX

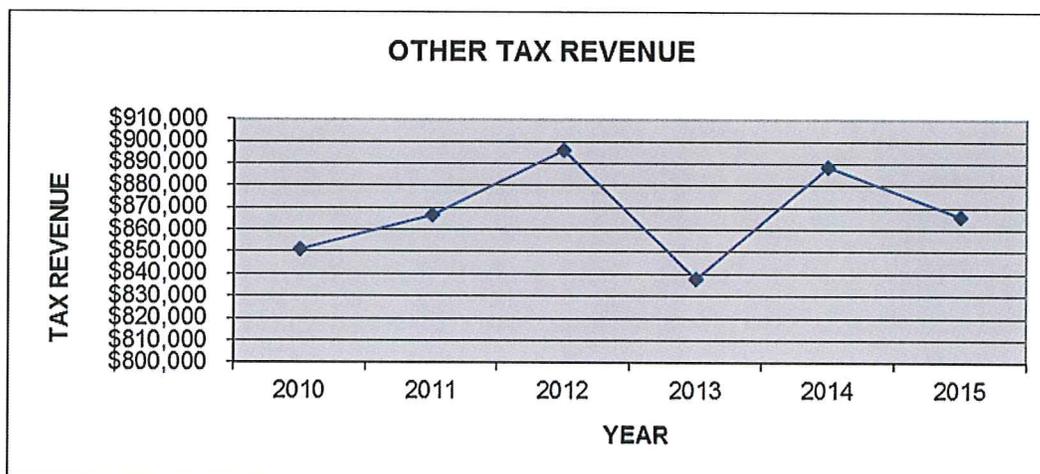
	1	2	3	4	5	6
YEAR	2010	2011	2012	2013	2014	2015
SALE TAX	\$ 1,483,066	\$ 1,533,429	\$ 1,493,035	\$ 1,597,518	\$ 1,618,855	\$ 1,595,000



Other Tax Revenue includes business taxes, such as utility taxes on communications and other utilities, and gambling taxes.

OTHER TAXES

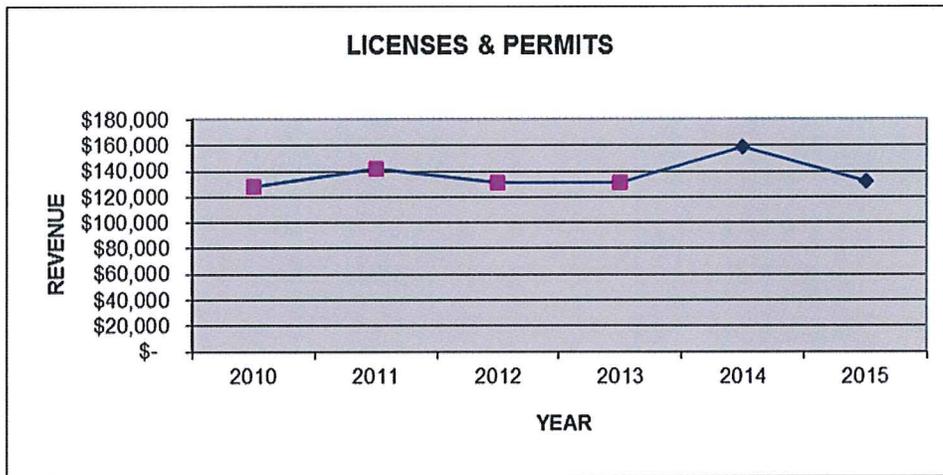
	1	2	3	4	5	6
YEAR	2010	2011	2012	2013	2014	2015
TAXES	\$ 851,272	\$ 866,777	\$ 896,172	\$ 837,690	\$ 888,534	\$ 866,000



Licenses and Permits include building permits, business licenses, dog licenses and franchise fees for cable TV. The increase in 2014 was due to a strong year for building permits.

LICENSES & PERMITS

	1	2	3	4	5	6
YEAR	2010	2011	2012	2013	2014	2015
REVENUE	\$ 128,021	\$ 141,937	\$ 130,760	\$ 131,031	\$ 158,713	\$ 132,600

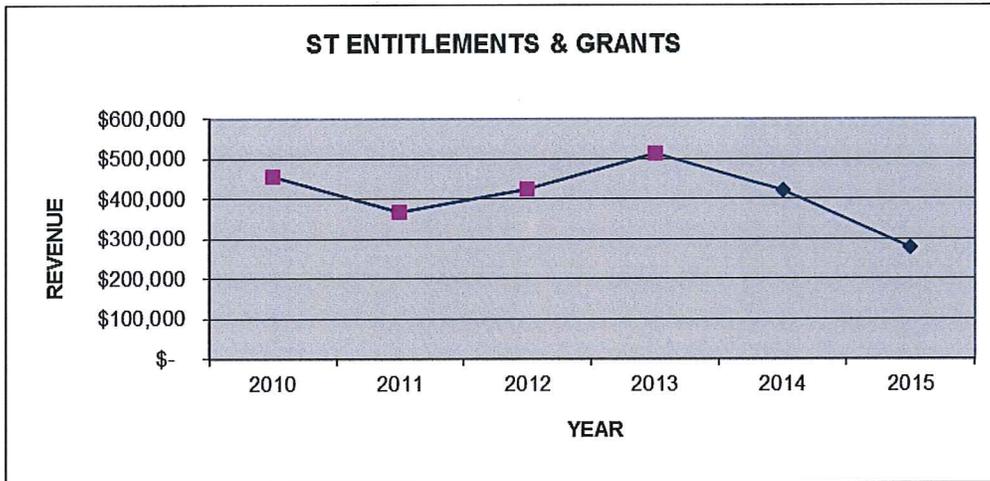


State Entitlements include criminal justice funding and liquor taxes. The state enacted legislation to provide assistance for cities and counties to help offset the lost revenue when vehicle license tabs were reduced several years ago. It is the intent of the legislature that this will be a permanent funding source; however it is funded with Real Estate Excise Taxes which have decreased with the economy. The 2012/13 State budget included a permanent reduction of liquor taxes from the cities' portion and they took another portion for 2014. There was a one-time influx of funds due to the sale of state liquor store properties.

Intergovernmental Service Revenues are derived from things like the contract with Clarkston School District for the school resource officer. Grants are also included in this chart. The FEMA grant which funds two new firefighters is now complete. There has also been a significant reduction in the reimbursement for the Drug Task Force officer.

STATE ENTITLEMENTS & GRANTS

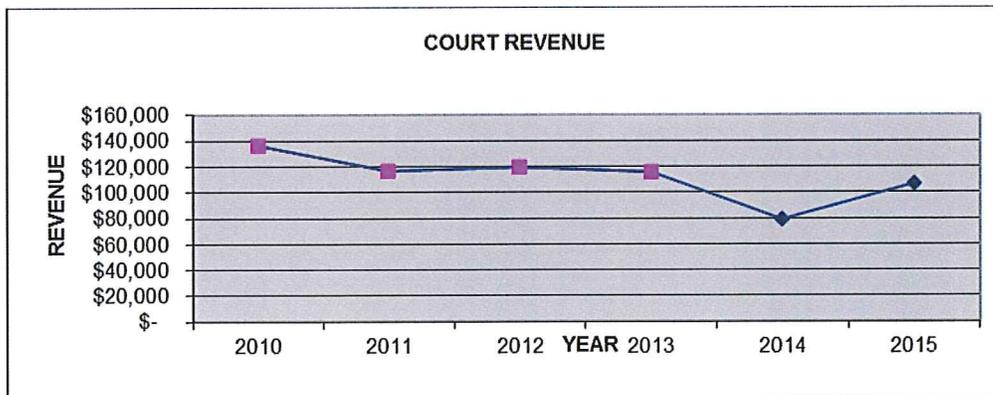
	1	2	3	4	5	6
YEAR	2010	2011	2012	2013	2014	2015
REVENUE	\$ 454,067	\$ 368,077	\$ 423,815	\$ 514,006	\$ 419,885	\$ 277,240



Court Revenue is a result of fines. We receive the balance after the state portions are paid and Asotin County is paid for processing the citations. The City contracts with Asotin County for court services. We have little control over the assessment or collection of fines.

FINES & COURT REVENUE

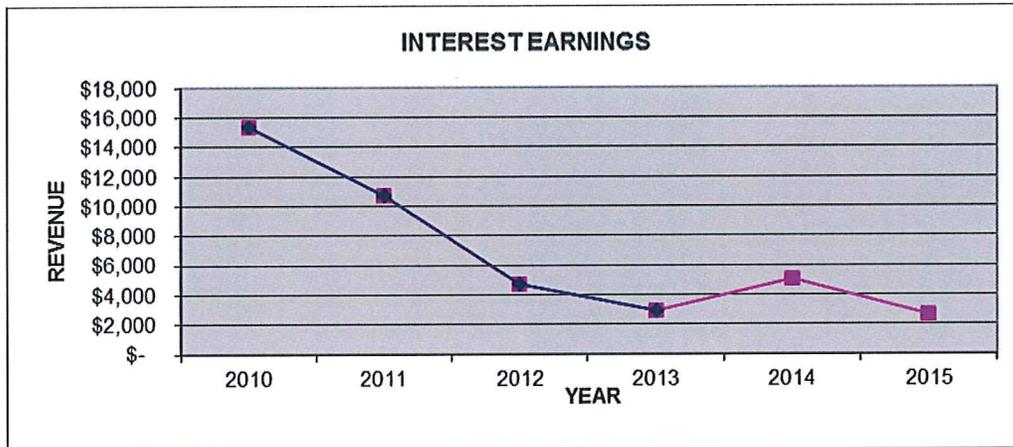
	1	2	3	4	5	6
YEAR	2010	2011	2012	2013	2014	2015
REVENUE	\$ 135,893	\$ 116,217	\$ 119,229	\$ 115,672	\$ 78,857	\$ 107,000



Interest Earnings peaked in 2007 after the lows of 2003 and 2004. Interest earnings continue to decrease. The State Investment Pool is currently at .09% and has been near that level since 2011. I have diversified our investments in an attempt to maximize interest earnings, but a good investment now will bring only 1% or less.

INTEREST EARNINGS

	1	2	3	4	5	6
YEAR	2010	2011	2012	2013	2014	2015
REVENUE	\$ 15,366	\$ 10,722	\$ 4,698	\$ 2,947	\$ 5,045	\$ 2,700



EXPENDITURES

The Current Expense Fund is divided into departments for expenditure purposes. Departments include Legislative, Judicial, Finance, Police, Fire, Building & Planning and Parks. Each department's budget is divided into categories: salaries, benefits, supplies, services and capital outlay.

This table shows authorized staffing levels for a six-year period. Employees in the Finance and Building Departments are split between Current Expense, Streets, Sewer, Sanitation and Stormwater. An additional firefighter was authorized and hired late in 2009. In 2012 a small portion of the Finance staff was redistributed to Stormwater. In late 2012 two new firefighters were hired. Their salaries and benefits will be covered by a new FEMA grant for two years.

STAFFING LEVELS IN FULL TIME EQUIVALENTS

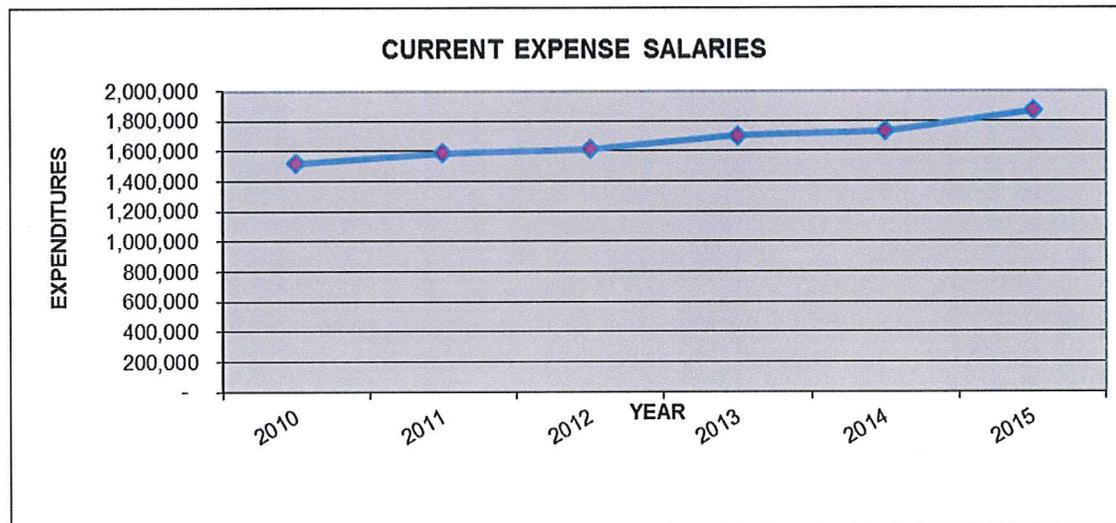
Department	2010	2011	2012	2013	2014	2015
Finance	.9	.9	.8	.8	.8	.8
Police	16.0	16.0	16.0	16.0	16.0	16.0
Fire	5.3	5.3	5.3	7.3	7.3	7.3
Building	1.35	1.35	1.35	1.35	1.35	1.35
Parks	1.5	1.5	1.5	1.5	1.5	1.5
TOTAL	25.05	25.05	24.95	26.95	26.95	26.95

All employees with the exception of management staff are covered by collective bargaining agreements. Salary increases are based on the terms of the individual bargaining agreements.

Current contracts with police and fire gave no wage increases for 2012 or 2013. Both groups recieved a 4.5% increase in 2014. Both unions are in negotiations for the 2015 contract. The public works / admin contract is in effect through 2016. Management wages were frozen for 2012 and 2013. "Plan B" has been discontinued by AWC and all employees moved to a new plan at the beginning of 2012. All employees contribute 10% of the premium. The following charts show salaries and benefits for current expense employees for the same six-year period.

SALARIES & BENEFITS - CURRENT EXPENSE

SALARIES	1 2010	2 2011	3 2012	4 2013	5 2014	6 2015
FINANCE	43,730	44,161	39,117	40,658	43,185	45,000
POLICE	984,870	1,011,024	1,007,830	999,615	989,816	1,087,200
FIRE	368,890	408,617	441,926	543,664	567,997	601,520
BUILDING	64,575	66,457	65,088	58,340	71,564	72,500
PARKS	59,168	59,308	58,337	59,599	58,942	63,100
TOTALS	1,521,233	1,589,567	1,612,298	1,701,876	1,731,504	1,869,320



BENEFITS

	1	2	3	4	5	6
	2010	2011	2012	2013	2014	2015
BENEFITS	\$ 722,719	\$ 778,654	\$ 842,899	\$ 886,756	\$ 891,454	\$ 1,007,645

