



CITY OF  
MOSES LAKE, WASHINGTON

2013 Final Budget

# City of Moses Lake Washington

## City Council

*Bill Ecret*  
*Mayor*

*Jon Lane*  
*Dick Deane*  
*Karen Liebrecht*

*Brent Reese*  
*David Curnel*  
*Jason Avila*

*Joseph K. Gavinski*  
*City Manager*

## 2013 Final Budget

*W Robert Taylor*  
*Finance Director*

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**CITY OF MOSES LAKE  
2013 Final BUDGET**

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August 26, 2013

Honorable Mayor and  
Moses Lake City Council

Gentlemen

The 2013 Budget is herein presented as agreed upon by City Council during the budget study session.

The 2013 Budget maintains all existing programs intact although expenditures for some capital projects continues to be restrained, although improving financial projections allow for the inclusion of some proprietary fund projects. This is necessary because of the reduction in property tax receipts because of the ongoing dispute between Grant County and REC over the assessed value of REC properties. Because of the dispute, the City's property tax receipts are lower in 2013 by approximately \$3,000,000 over the highest amount of property taxes which the City received in 2010.

There is a General Fund Ending Fund Balance of \$1,036,500 in this budget, which is larger than the 2012 General Fund Ending Fund Balance. However, the actual ending fund balance may be larger than budgeted because of revenue being receipted at higher than budgeted levels.

This budget contains only a 1% property tax increase in 2013 on property taxed in 2012. The city's property tax receipts will include however, additional increases attributable to annexed property and new construction. Overall, the city's property tax will include an increase greater than 1% once annexed property and new construction is considered.

The estimated sales tax figure for 2013 accruing to the benefit of the General Fund is figured at \$4,800,000. This is a little more than was budgeted in 2012. However, it should be noted that sales tax receipts dropped by about 6% between 2009 and 2010 on top of a 10% decrease between 2008 and 2009. This figure includes \$2,400,000 in sales tax budgeted in 2013 with the first one half cent sales tax authority. Another \$2,400,000 in sales tax revenues has been added from the second one half cent in sales tax authority.

The "Comprehensive Budget" as contained in the 2013 Budget exhibits the city's annual budget as a whole with the removal of inter-fund transfers and all ending fund balances. In other words, the "Comprehensive Budget" states the city's actual revenues and expenditures in terms of the city reporting the receipt of revenues only once. The "Comprehensive Budget" is not inflated due to inter-fund transfers and ending fund balances. The "Comprehensive Budget" totals \$40,551,950.

The operating budget including debt service payments, and continuing project estimates for 2013 as contained in this 2013 Budget for the General Fund totals \$23,198,900. In 2012 the same budget, debt service, and continuing project estimates totaled \$23,046,100. There is an increase then of \$152,800 or less than 1% comparing 2013 to 2012.

Wage increases for 2013 for represented Police and Fire Department employees are dictated by labor contracts. A salary increase of 2% for non-union, association, and exempt employees as directed by the City Council is included in this budget.

The city's labor costs have been affected by rising medical insurance premiums. In 2013 employees will continue contributing to medical care coverages and share in the rising costs of medical insurance. The contributions for 2013 are the same as required in 2012.

The Police Department budget of \$5,848,900 and the Fire Department budget of \$2,665,200 equals approximately 37% of the city's entire proposed General Fund Budget. That leaves approximately 63% for the Legislative, Executive, Finance, Community Development, Legal/Judicial, Miscellaneous Services, Library, Engineering, Airport, and Park and Recreation Budgets.

The Street Repair and Reconstruction Fund shows a carryover balance of \$350,000 going into 2013 and the receipt of \$630,000 from the General Fund. This transfer from the General Fund is about the same as last year. There is proposed to be appropriated over \$1,316,600 in the Street Repair and Reconstruction Fund with most of it being proposed to be spent on crack sealing, chip sealing, seal coating, and street reconstruction. It is estimated that there will be an ending fund balance in the Street Improvement Fund to be carried over into 2014 of \$26,600.

In order to balance the Street Department budget, \$1,554,000 was transferred from the General Fund. However, no Street Repair and Reconstruction Fund monies or Street Improvement monies were transferred into the Street Fund. Receipts from the Street Lighting Utility Assessment have been eliminated. This amounts to an approximate \$125,000 - \$150,000 revenue loss. Efforts are underway to restore the ability to receipt those funds again or find another manner to fund street lighting costs.

The Equipment Rental Budget has decreased from \$3,991,800 in 2012 to \$3,930,900 in this budget. There is an increase in the ending fund balance from \$1,159,300 to \$1,362,900 in 2013. Equipment rental fees were slightly increased in the 2013 budget.

In the Water/Sewer Fund the beginning fund balance is smaller than it was in 2012, \$4,061,900 in 2012 vs \$3,517,800 in 2013. The ending fund balance decreased, going from \$3,274,500 in 2012 to \$1,173,400 in 2013. The larger expenditures in the Water/Sewer Fund include debt service, \$1,908,900, the transfer to the Water/Sewer Construction Fund, \$3,240,000, B & O taxes paid to the State of Washington, \$432,000, and a transfer to the General Fund of \$1,475,700 pursuant to RCW 35.23.535. Those four expenditures equal \$6,977,000. Those four expenditures, along with the ending fund balance of \$1,173,400 equals \$8,150,400 or 61% of this budget.

In the Water/Sewer Construction Fund, there shows a reserve for future construction of \$1,559,800. That evidences an increase of \$584,200 in the ending fund balance with this 2013 budget. The low reserve reflects large expenditures in the construction fund for water/sewer capital projects dedicated to expanding the utilities to unserved areas and monitoring the integrity of the utility infrastructure.

The Sanitation Fund show a total expenditure of \$2,805,600, which includes an ending fund balance of \$101,650. The fund balance decreased comparing 2013 to 2012.

The fund balances, reserved and unreserved, and special funds are important for a couple of reasons. First, they allow the city to look toward the reserved fund balances and special funds for future major construction projects and equipment purchases. Secondly, the fund balances and special funds which remain unspent are invested by the city. The city receipted into the General Fund the following interest income:

\$769,093 in 1999	\$1,006,738 in 2006
\$734,417 in 2000	\$819,150 in 2007
\$878,444 in 2001	\$472,820 in 2008
\$299,637 in 2002	\$237,759 in 2009
\$342,303 in 2003	\$173,015 in 2010
\$329,346 in 2004	\$260,815 in 2011
\$782,682 in 2005	\$215,500 in 2012

That is money the city uses for its general operation. If those funds weren't received through investment income, either service levels would have to be decreased, or the money raised by other means. Of course, not all interest is related to fund balances, reserve and unreserved, or special funds, but if there were no fund balances or special funds, the amount of investment income the city received would be greatly reduced.

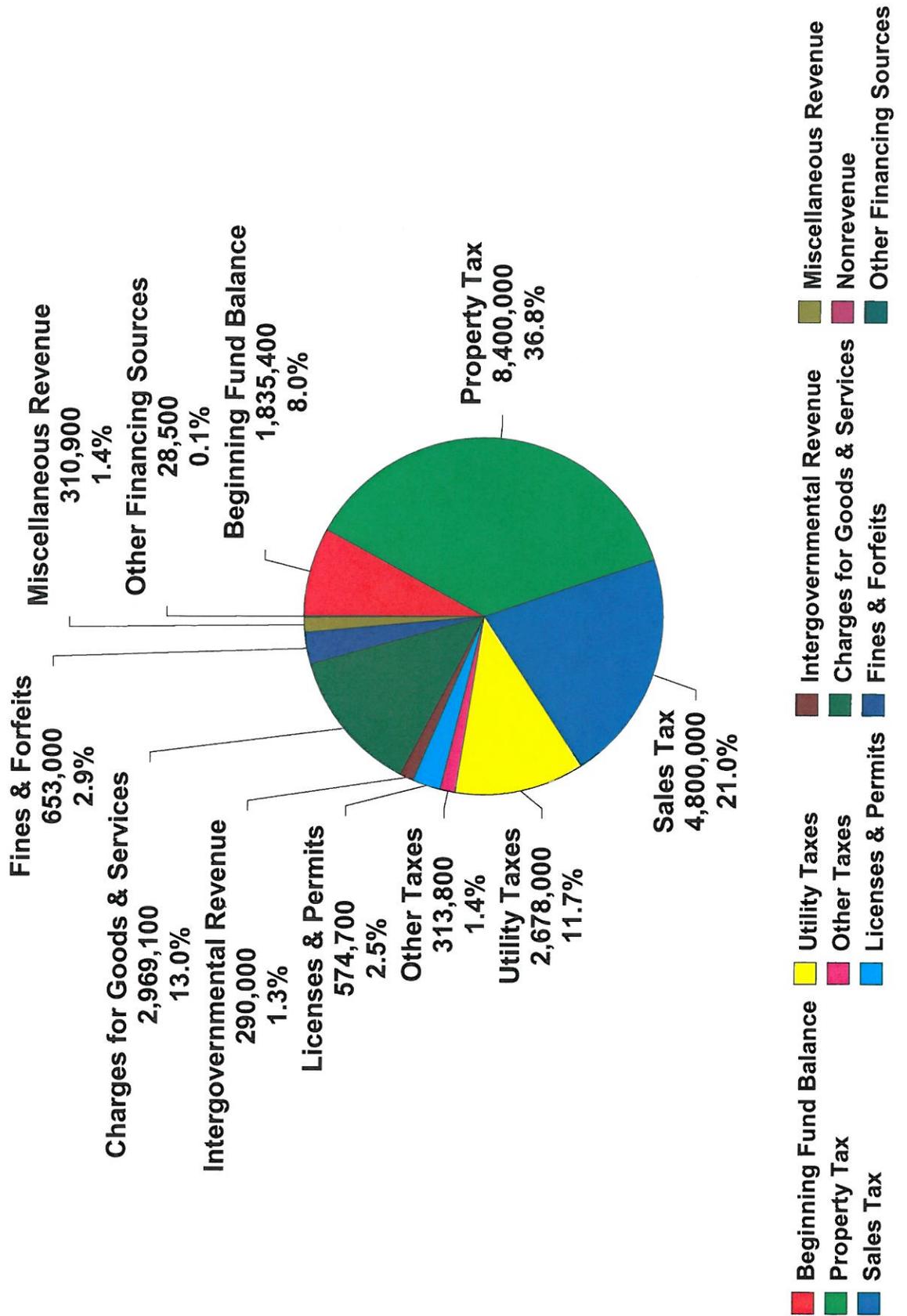
Respectfully submitted



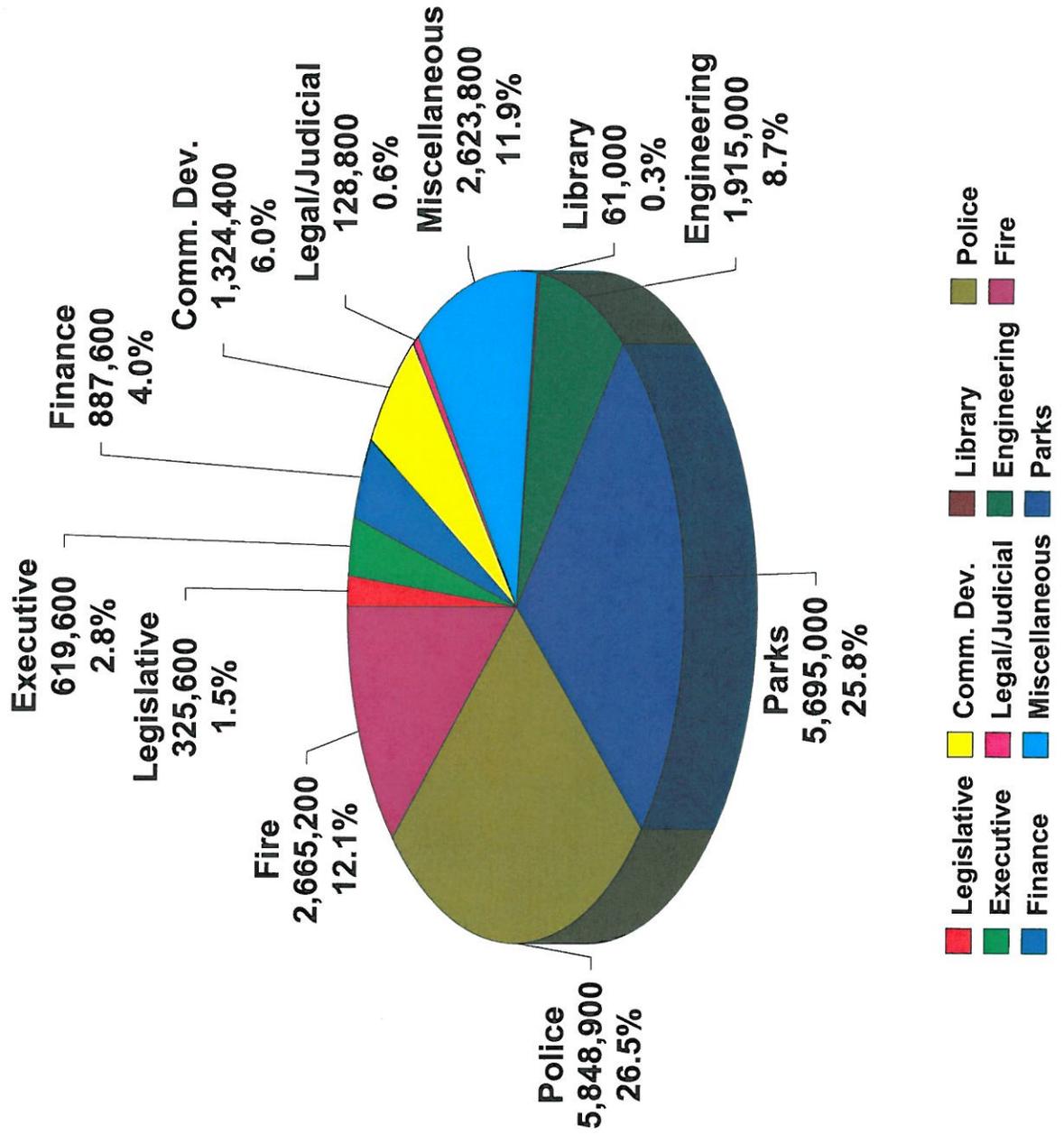
Joseph K. Gavinski  
City Manager

JKG:jt

# General Fund Revenue

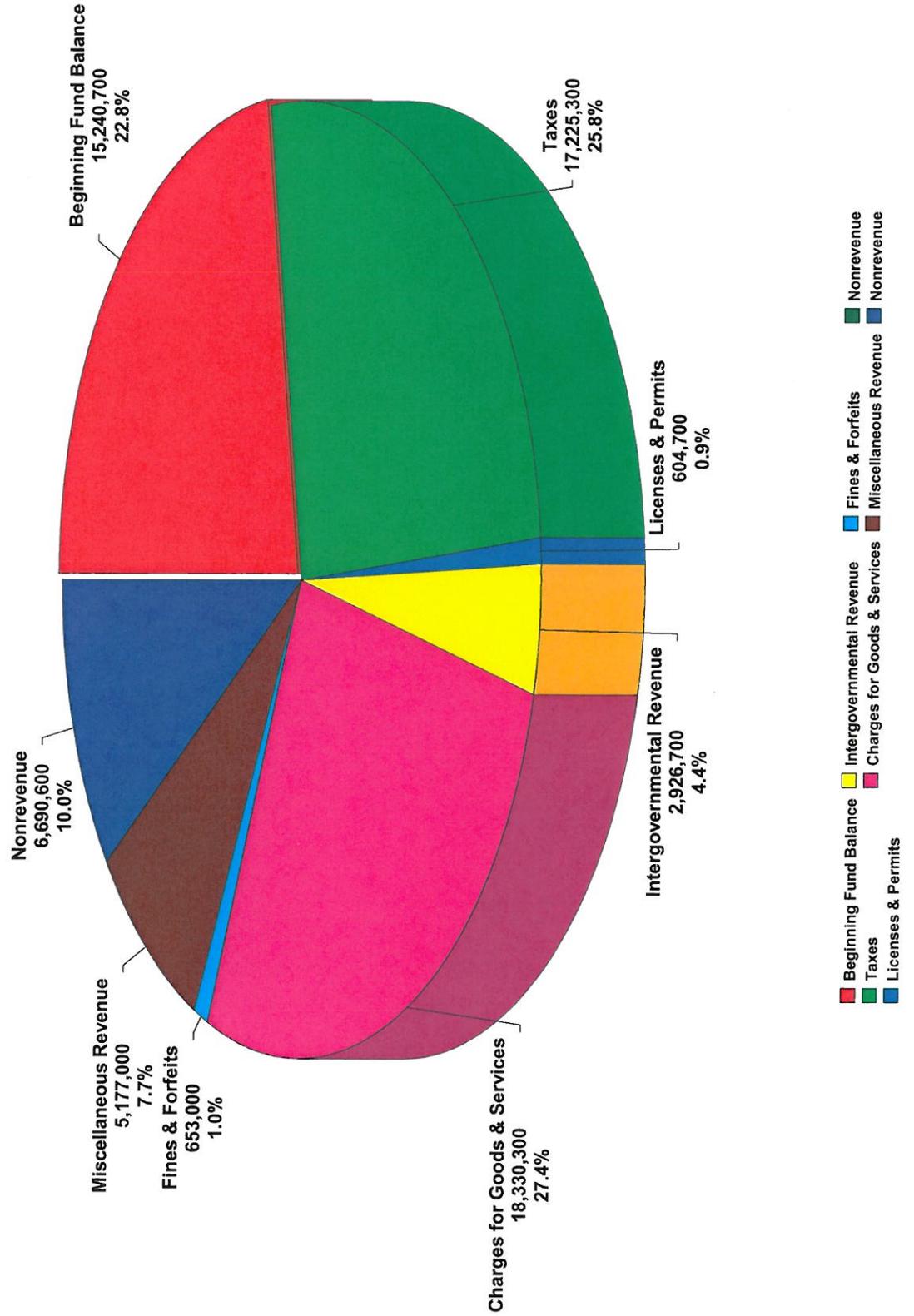


# General Fund Expenditures By Department



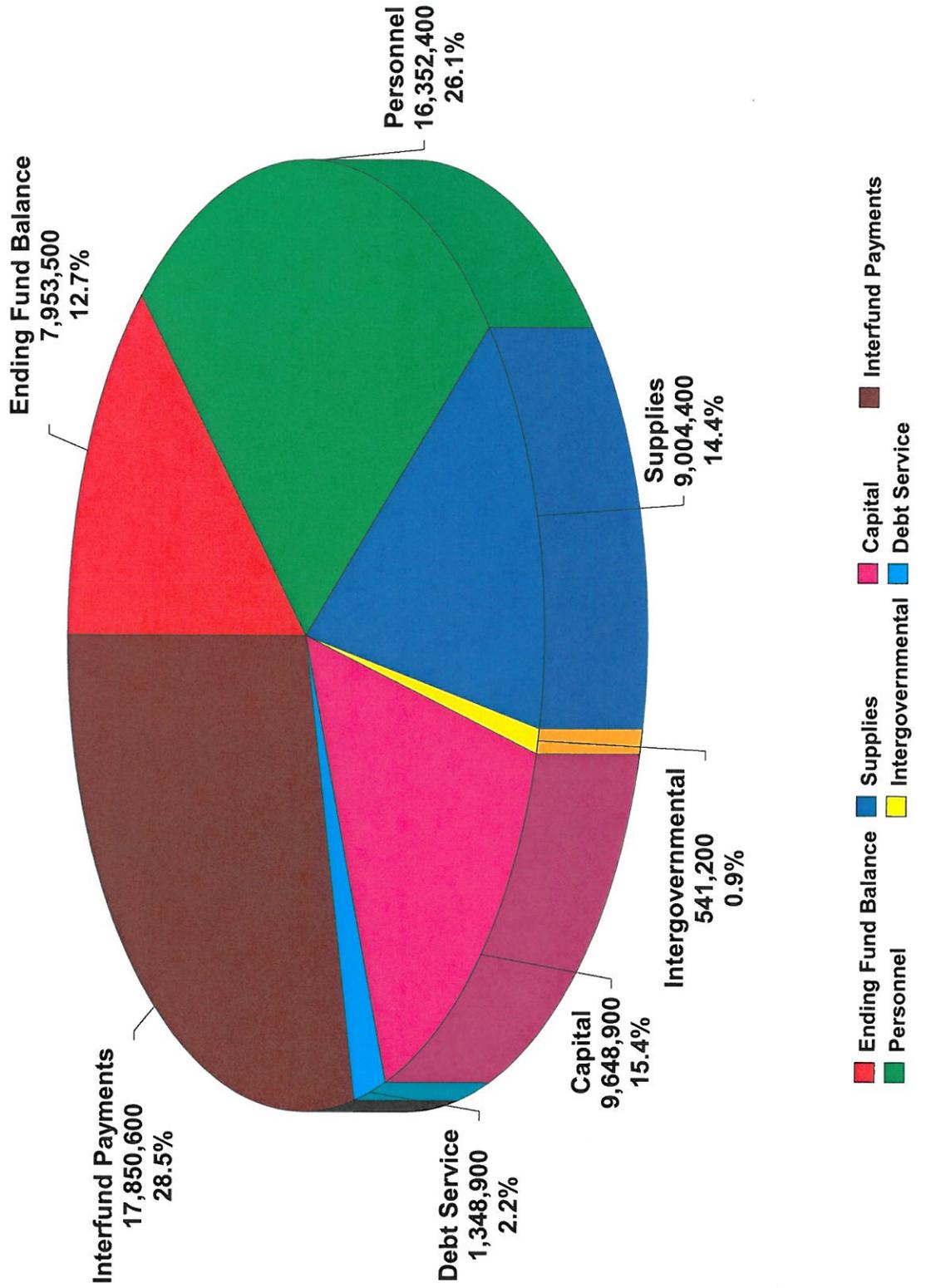
# Revenue By Source

## City of Moses Lake



# Expenditures By Object

## City of Moses Lake



ORDINANCE NO. 2662

AN ORDINANCE FIXING THE AMOUNT TO BE RECEIVED FOR MUNICIPAL PURPOSES FROM TAXATIONS ON ASSESSED VALUATIONS ON PROPERTY WITHIN THE CITY OF MOSES LAKE, WASHINGTON FOR 2013

THE CITY COUNCIL OF THE CITY OF MOSES LAKE, WASHINGTON DO ORDAIN AS FOLLOWS:

Section 1. Preamble:

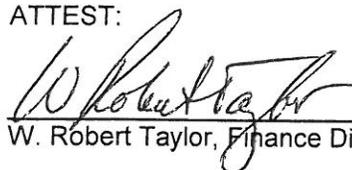
- A. RCW 84.52 requires the governing body of the City of Moses Lake to fix the estimated amount to be raised by taxation on assessed valuation on property within the City of Moses Lake
- B. The City of Moses Lake's actual levy amount from the previous year was \$10,222,955.
- C. The City of Moses Lake has a population of more than 10,000.
- D. Public hearings were held, with notice duly provided, to consider the city's current expense budget for the 2013 calendar year pursuant to RCW 84.55.120.
- E. The City Council of the City of Moses Lake, after hearing and duly considering all relevant evidence and testimony presented, determine that the City of Moses Lake requires an increase in property tax revenue from the previous year, in addition to that resulting from the addition of new construction and improvements to property, any increase in the value of state assessed utility property, and any increase due to the annexation of new territory and refunds made, in order to discharge the expected expenses and obligations of the city.

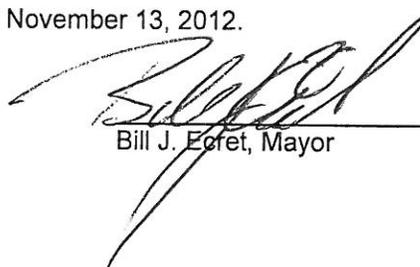
Section 2: Tax Levy: The following taxes for general municipal purposes for the City of Moses Lake for the year 2013 be and the same are hereby levied upon all taxable property within the City of Moses Lake. An increase in the regular property tax levy of \$102,230, in addition to the increase resulting from the addition of new construction and improvements to property as authorized by RCW 84.55.010, and any increase in the value of state assessed utility property, is hereby authorized for the 2013 levy in the amount of \$15,000,000 which is a percentage increase of 1.00% from the previous year, and any increase due to the annexation of new territory, new construction, and refunds made.

Section 3. Effective Date: This ordinance shall take effect and be in force five (5) days after its passage and publication as provided by law.

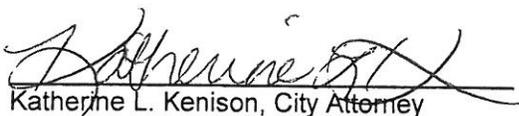
Adopted by the City Council and signed by its Mayor on November 13, 2012.

ATTEST:

  
W. Robert Taylor, Finance Director

  
Bill J. Ecfet, Mayor

APPROVED AS TO FORM:

  
Katherine L. Kenison, City Attorney

ORDINANCE NO. 2663

AN ORDINANCE FIXING THE ESTIMATED AMOUNT TO BE RECEIVED FOR MUNICIPAL PURPOSES FROM TAXATIONS ON ASSESSED VALUATIONS ON PROPERTY WITHIN THE CITY OF MOSES LAKE, WASHINGTON FOR 2013

THE CITY COUNCIL OF THE CITY OF MOSES LAKE, WASHINGTON ORDAINS AS FOLLOWS:

Section 1. RCW 84.52.020 and 84.52.070 requires the governing body of the City of Moses Lake to fix the estimated amount to be raised by taxation on assessed valuation on property within the City of Moses Lake; and

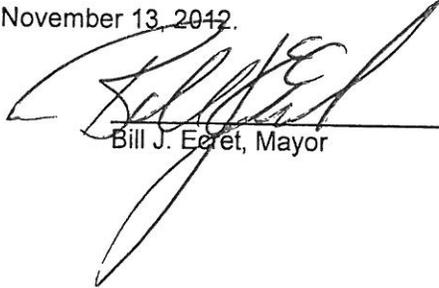
RCW 84.52.020 and 84.52.070 provides for the estimated tax levied by the City Council be certified to the County Commissioners on or before November 30, 2012 and

Section 2. The following estimated taxes for general municipal purposes of the City of Moses Lake for the year 2013 be and the same are hereby levied upon all taxable property within the City of Moses Lake, as determined in the year 2011.

<u>General Millage</u>	<u>Rate</u>	<u>Estimated Amount</u>
General Purposes	Not to exceed \$3.60 less North Central Regional Library levy	\$15,000,000 Subject to Final Assessment Figures

Section 3. This ordinance shall take effect and be in force five (5) days after its passage and publication as provided by law.

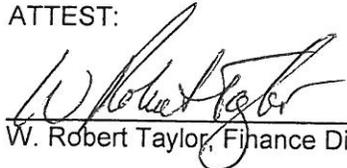
Adopted by the City Council and signed by its Mayor on November 13, 2012.




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Bill J. Ecret, Mayor

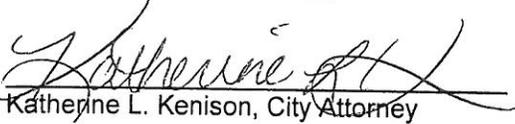
ATTEST:




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W. Robert Taylor, Finance Director

APPROVED AS TO FORM:




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Katherine L. Kenison, City Attorney

ORDINANCE NO. 2666

AN ORDINANCE AMENDING ORDINANCE NO. 2662 FIXING THE AMOUNT TO BE RECEIVED FOR MUNICIPAL PURPOSES FROM TAXATIONS ON ASSESSED VALUATIONS ON PROPERTY WITHIN THE CITY OF MOSES LAKE, WASHINGTON FOR 2013

THE CITY COUNCIL OF THE CITY OF MOSES LAKE, WASHINGTON DO ORDAIN AS FOLLOWS:

Section 1. Preamble:

- A. RCW 84.52 requires the governing body of the City of Moses Lake to fix the estimated amount to be raised by taxation on assessed valuation on property within the City of Moses Lake
- B. The City of Moses Lake's highest actual levy amount occurred in 2011 and was \$10,222,955.
- C. The City is allowed by law to increase its tax levy by 1% over the highest levy amount it has ever received since 1985, which for the City of Moses Lake was \$10,222,955 in 2011.
- D. The City of Moses Lake's actual levy amount from the previous year, 2012, was \$8,681,816, which was reduced from the anticipated levy in 2012, because of a pending appeal of a taxpayers assessment before the State of Washington's Board of Tax Appeals. The reduction in levy amount will probably remain in place until a resolution of the appeal.
- E. The City of Moses Lake has a population of more than 10,000.
- F. Public hearings were held, with notice duly provided, to consider the city's current expense budget for the 2013 calendar year pursuant to RCW 84.55.120.
- G. The City Council of the City of Moses Lake, after hearing and duly considering all relevant evidence and testimony presented, determine that the City of Moses Lake requires an increase in property tax revenue from the previous year, in addition to that resulting from the addition of new construction and improvements to property, any increase in the value of state assessed utility property, and any increase due to the annexation of new territory and refunds made, in order to discharge the expected expenses and obligations of the city.

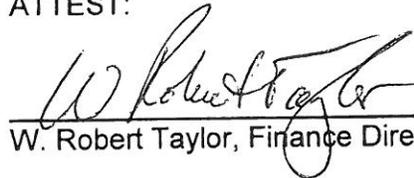
Section 2: Tax Levy: The following taxes for general municipal purposes for the City of Moses Lake for the year 2013 be and the same are hereby levied upon all taxable property within the City of Moses Lake. An increase in the regular property tax levy of \$1,643,369, in addition to the increase resulting from the addition of new construction and improvements to property as authorized by RCW 84.55.010, and any increase in the value of state assessed utility property, is hereby authorized for the 2013 levy in the amount of \$15,000,000 which is a percentage increase of 18.9288503% from the previous year, and any increase due to the annexation of new territory, new construction, and refunds made. Included in the levy increase is a 1% percentage increase

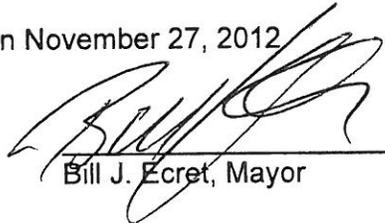
in the highest levy amount the City has received since 1985 which was \$10,222,955 in 2011, in the dollar amount of \$102,230.

Section 3. Effective Date: The City Council of the City of Moses Lake declares this a public emergency ordinance necessary for the protection of public health, safety, property or peace and has passed this ordinance on a single reading with a majority plus one of the whole membership of the Council voting in favor of passage with the ordinance taking effect immediately upon passage.

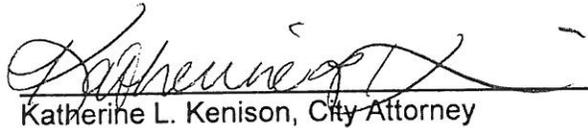
Adopted by the City Council and signed by its Mayor on November 27, 2012

ATTEST:

  
\_\_\_\_\_  
W. Robert Taylor, Finance Director

  
\_\_\_\_\_  
Bill J. Ecret, Mayor

APPROVED AS TO FORM:

  
\_\_\_\_\_  
Katherine L. Kenison, City Attorney

# City of Moses Lake

## Summary of Tax Levy

	2010	2011	2012	2013
Population	19,460	20,640	20,950	21,250
Assessed Valuation	2,809,290,237	3,185,018,910	2,735,223,789	2,163,776,315
General Tax Levy	9,076,339	10,222,955	8,681,816	6,813,394

ORDINANCE NO. 2665

AN ORDINANCE ADOPTING THE BUDGET FOR THE CITY OF MOSES LAKE, WASHINGTON FOR THE YEAR OF 2013

THE CITY COUNCIL OF THE CITY OF MOSES LAKE, WASHINGTON DO ORDAIN AS FOLLOWS:

Section 1. The total amounts of said budget for the year 2013 are as follows:

000	GENERAL FUND	\$ 23,198,900
102	TOURISM ACTIVITIES	542,500
103	GRANTS AND DONATIONS	223,900
114	PATHS & TRAILS	225,000
116	STREET FUND	1,995,900
119	STREET REPAIR AND RECONSTRUCTION FUND	1,316,600
314	PARK AND RECREATION IMPROVEMENT FUND	60,000
315	PARK MITIGATION CAPITAL PROJ FUND	300,200
410	WATER/SEWER FUND (M & O)	13,469,000
471	WATER RIGHTS	832,600
477	WATER/SEWER CONSTRUCTION FUND	5,839,800
490	SANITATION FUND	2,805,600
493	STORMWATER	1,752,500
495	AIRPORT	95,600
498	AMBULANCE FUND	2,992,800
501	UNEMPLOYMENT COMPENSATION INSURANCE FUND	191,000
503	SELF INSURANCE FUND	1,275,200
517	CENTRAL SERVICES FUND	781,900
519	EQUIPMENT RENTAL FUND	3,212,700
528	BUILDING FUND, (M & O)	1,491,300
611	FIREMEN'S PENSION FUND	485,800
	TOTAL	<u>\$ 63,088,800</u>

Section 2. The 2013 Budget includes \$9,727,800 of operating "transfers-out" which are also budgeted at their point of expenditure or are transferred to non-budgeted debt service accounts. The 2013 Budget provides for internal service fund service expenditures of \$6,287,100. These funds provide services for the other funds and are supported by rates included in other budgets, as well as being budgeted as internal service funds. Ending fund balances in operating funds excluding internal service, debt service, and fiduciary funds total \$4,635,050 and require further appropriation by the City Council before they can be expended.

Section 3. The 2013 Comprehensive Budget for the city as a whole is \$40,551,950 which includes an estimated \$3,388,400 for debt service expense, continuing capital projects, assessment funds and other non-budgeted items. These items are an estimation only and can be changed as necessary without further budget appropriation, unless the total expenditures of a carryover project exceeds the original appropriation.

The 2013 Operating Budget including all carry over projects, estimations for debt service and debt service fund balances is \$68,695,700.

Section 4. The above as an expenditure budget represents estimated expenditures and projected ending fund balances. As a revenue budget they include estimated receipts and estimated beginning fund balances. Expenditure and Revenue Budgets are equal or are in balance in all funds.

Section 5. The budget includes a transfer from the Water/Sewer Fund to the General Fund pursuant to RCW 35.37.020.

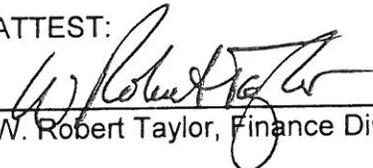
Section 6. Internal service fund rates have been computed for 2013 as directed by the City Manager. The rates by fund and department are spread in the various budgets in the preliminary budget document. The internal service fund rates are hereby confirmed and approved by this ordinance.

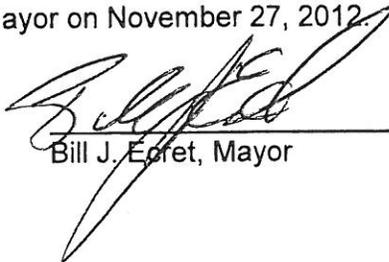
Section 7. The budget for the 2013 fiscal year is adopted by reference.

Section 8. This ordinance shall take effect and be in force five (5) days after its passage and publication of its summary as provided by law.

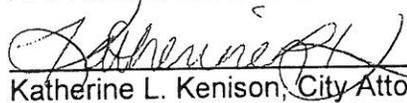
Adopted by the City Council and signed by its Mayor on November 27, 2012.

ATTEST:

  
\_\_\_\_\_  
W. Robert Taylor, Finance Director

  
\_\_\_\_\_  
Bill J. Epret, Mayor

APPROVED AS TO FORM:

  
\_\_\_\_\_  
Katherine L. Kenison, City Attorney

**BUDGET**  
**SUMMARIES**

**City of Moses Lake  
Ordinance Budget  
Summary by Fund**

<b>Fund</b>	<b>Description</b>	<b>2011 Actual</b>	<b>2012 Budgeted</b>	<b>2013 Budget</b>
<b>General Fund</b>				
001	Legislative	326,030	354,700	325,600
002	Executive	567,589	573,600	619,600
003	Finance	977,795	1,075,700	887,600
004	Community Development	1,194,825	1,355,200	1,324,400
005	Legal/Judicial	99,145	130,700	128,800
006	Miscellaneous Services	4,772,995	3,103,800	3,727,800
007	Library	59,602	61,000	61,000
010	Engineering	1,784,462	2,026,300	1,915,000
020	Park Recreation	5,724,267	6,101,900	5,695,000
030	Police	5,297,758	5,595,900	5,848,900
040	Fire	2,635,100	2,667,900	2,665,200
	<i>General Fund Total</i>	<u>23,439,567</u>	<u>23,046,700</u>	<u>23,198,900</u>
<b>Special Revenue Funds</b>				
101	Contingency Fund	581,000	581,000	0
102	Tourism Activities	378,317	476,000	542,500
103	Grants and Donations	383,431	245,800	223,900
114	Paths & Trails	254,742	253,000	225,000
116	Street	2,002,944	1,974,300	1,995,900
119	Street Repair/Reconstruction	1,864,937	1,581,500	1,316,600
150	Parks Fees	293,999	0	0
197	Basin Homes Block Grant	97,960	0	0
	<i>Special Revenue Total</i>	<u>5,857,329</u>	<u>5,111,600</u>	<u>4,303,900</u>
<b>Capital Projects Funds</b>				
308	Capital	257,449	257,400	0
314	Park & Recreation Improvements	107,804	187,800	60,000
315	Parks Mitigation	334,654	348,400	300,200
	<i>Capital Projects Total</i>	<u>699,907</u>	<u>793,600</u>	<u>360,200</u>
<b>Proprietary Funds</b>				
410	Water / Sewer Fund	21,811,029	13,464,200	13,469,000
471	Water Rights	392,673	589,400	832,600
477	Water Sewer Construction	8,906,860	5,809,600	5,839,800
490	Sanitation Fund	3,260,983	3,095,800	2,805,600
493	Storm Water	773,306	849,100	1,752,500
495	Airport	103,064	106,700	95,600
498	Ambulance	2,834,928	2,700,200	2,992,800
	<i>Proprietary Totals</i>	<u>38,082,844</u>	<u>26,615,000</u>	<u>27,787,900</u>

**City of Moses Lake  
Ordinance Budget  
Summary by Fund**

Fund	Description	2011 Actual	2012 Budgeted	2013 Budget
<b>Internal Service Funds</b>				
501	Unemployment Comp Insurance	302,450	251,600	191,000
503	Self-Insurance	1,159,892	1,164,200	1,275,200
517	Central Services - Operations	625,155	578,900	781,900
519	Equipment Rental - Operations	3,540,217	3,196,000	3,212,700
528	Building Maintenance - Operations	8,374,509	1,926,400	1,491,300
	<i>Internal Service Totals</i>	<u>14,002,222</u>	<u>7,117,100</u>	<u>6,952,100</u>
<b>Fiduciary Funds</b>				
611	Fireman's Pension	633,862	562,200	485,800
	<i>Fiduciary Totals</i>	<u>633,862</u>	<u>562,200</u>	<u>485,800</u>
	<b>Final Total</b>	<u><b>82,715,732</b></u>	<u><b>63,246,200</b></u>	<u><b>63,088,800</b></u>

The Budget Enacting Ordinance excludes debt service appropriations, which are added to the Annual Operating Budget as estimations, and continuing appropriations for capital projects and special assessments, which continue until the project is completed, as prescribed by the State Auditor's Budgeting, Accounting and Reporting System (BARS) procedures for municipalities.

The State Auditor's accounting principals for municipalities require that all expenditures which create debt, be budgeted at the full purchase price at the time of purchase. This includes lease and contract purchases if a value accrues to the city. Since the total budget appropriation is required at the time of the initial purchase, debt service is added to the operating budget as an estimation and is not included in the Budget Enacting Ordinance.

The City of Moses Lake budgets all funds, including proprietary funds on a fixed budget basis. City Management (City Council and City Manager) does not choose to use the optional working capital "Flexible" budgets in its proprietary funds.

The City Council includes Unreserved Ending Fund Balances in the Budget Enacting Ordinance. However, the City Council reserves the right to approve any transfer of Ending Fund Balance to an expenditure purpose by a Budget Amending Ordinance.

The City Council chooses to credit all interest earnings to the General Fund except earnings on grant proceeds where the terms of the grant require a different distribution, and specific statutes which are determined by the City Manager or City Attorney.

**City of Moses Lake  
Comprehensive Budget  
Summary by Fund**

Fund	Description	2011 Actual	2012 Budgeted	2013 Budget
<b>General Fund</b>				
001	Legislative	117,830	146,700	157,400
002	Executive	360,389	362,700	408,500
003	Finance	657,795	742,500	666,000
004	Community Development	1,034,325	1,197,900	1,160,500
005	Legal/Judicial	80,745	112,100	112,400
006	Miscellaneous Services	190,143	176,600	177,200
007	Library	12,102	13,500	13,500
010	Engineering	1,513,462	1,754,700	1,635,200
020	Park Recreation	3,651,597	3,946,800	3,828,000
030	Police	4,587,478	4,968,200	5,202,300
040	Fire	1,821,807	1,940,000	1,929,200
	<i>General Fund Total</i>	<u>14,027,672</u>	<u>15,361,700</u>	<u>15,290,200</u>
<b>Special Revenue Funds</b>				
102	Tourism Activities	212,837	196,000	195,000
103	Grants and Donations	501,339	200,100	207,000
114	Paths & Trails	19,463	37,000	36,000
116	Street	1,231,129	1,320,300	1,398,800
119	Street Repair/Reconstruction	1,716,924	1,458,000	1,290,000
	<i>Special Revenue Total</i>	<u>3,681,693</u>	<u>3,211,400</u>	<u>3,126,800</u>
<b>Debt Service Funds</b>				
275	Equipment Leases	14,715	10,900	11,000
281	G.O.B. 2006 Redemption	0	381,600	382,000
284	1998 Refunding G. O. B.	99,665	95,600	0
285	2002 Refunding Bonds	277,197	280,800	0
	<i>Debt Service Total</i>	<u>391,578</u>	<u>768,900</u>	<u>393,000</u>
<b>Capital Projects Funds</b>				
314	Park & Recreation Improvements	0	80,000	0
315	Parks Mitigation	6,235	340,000	300,000
	<i>Capital Projects Total</i>	<u>6,235</u>	<u>420,000</u>	<u>300,000</u>

**City of Moses Lake  
Comprehensive Budget  
Summary by Fund**

Fund	Description	2011 Actual	2012 Budgeted	2013 Budget
<b>Proprietary Funds</b>				
410	Water / Sewer Fund	4,369,474	4,494,400	4,643,500
450	2011 Bond Fund	0	567,600	567,200
451	2011 Bond Reserve	(567,600)	(567,600)	(567,600)
452	2004 Bond Fund	547,865	565,200	581,400
471	Water Rights	0	0	0
477	Water Sewer Construction	5,299,803	4,835,000	4,280,000
483	Water/Sewer Leases	49,390	42,900	42,900
485	Public Works Trust Fund Water/Sewer Debt Sr.	701,146	696,400	670,700
486	G.O.B. 2006 Redemption	76,212	76,400	76,500
490	Sanitation Fund	2,760,853	2,342,300	2,491,050
493	Storm Water	385,899	590,800	1,231,900
495	Airport	29,856	13,500	14,200
498	Ambulance	1,974,085	2,055,200	2,065,300
499	Ambulance Debt Service	29,295	29,300	0
	<i>Proprietary Totals</i>	<u>15,656,278</u>	<u>15,741,400</u>	<u>16,097,050</u>
<b>Internal Service Funds</b>				
501	Unemployment Comp Insurance	39,983	71,500	71,500
503	Self-Insurance	583,680	561,500	571,000
516	Central Services - Debt Service	4,677	0	5,800
517	Central Services - Operations	527,068	451,300	464,800
519	Equipment Rental - Operations	1,670,984	1,721,500	1,534,600
520	Equipment Rental - Debt Service	726,452	795,800	718,200
528	Building Maintenance - Operations	7,439,133	1,644,700	828,700
529	Building Maintenance-Debt Service	1,031,483	1,150,800	900,300
	<i>Internal Service Totals</i>	<u>12,023,460</u>	<u>6,397,100</u>	<u>5,094,900</u>
<b>Fiduciary Funds</b>				
611	Fireman's Pension	162,105	181,000	250,000
	<i>Fiduciary Totals</i>	<u>162,105</u>	<u>181,000</u>	<u>250,000</u>
	<b>Final Total</b>	<u><b>45,949,021</b></u>	<u><b>42,081,500</b></u>	<u><b>40,551,950</b></u>

The comprehensive budget exhibits the City's Annual Budget as a whole, with the removal of interfund transactions and all ending fund balances, since these cannot be expended without appropriation by the City Council to a specific purpose.

**City of Moses Lake  
Operating Budget  
Summary by Fund**

Fund	Description	2011 Actual	2012 Budgeted	2013 Budget
<b>General Fund</b>				
001	Legislative	326,030	354,700	325,600
002	Executive	567,589	573,600	619,600
003	Finance	977,795	1,075,700	887,600
004	Community Development	1,194,825	1,355,200	1,324,400
005	Legal/Judicial	99,145	130,700	128,800
006	Miscellaneous Services	4,772,995	3,103,800	3,727,800
007	Library	59,602	61,000	61,000
010	Engineering	1,784,462	2,026,300	1,915,000
020	Park Recreation	5,724,267	6,101,900	5,695,000
030	Police	5,297,758	5,595,900	5,848,900
040	Fire	2,635,100	2,667,900	2,665,200
	<i>General Fund Total</i>	<u>23,439,567</u>	<u>23,046,700</u>	<u>23,198,900</u>
<b>Special Revenue Funds</b>				
101	Contingency Fund	581,000	581,000	0
102	Tourism Activities	378,317	476,000	542,500
103	Grants and Donations	383,431	245,800	223,900
114	Paths & Trails	254,742	253,000	225,000
116	Street	2,002,944	1,974,300	1,995,900
119	Street Repair/Reconstruction	1,864,937	1,581,500	1,316,600
150	Parks Fees	293,999	0	0
197	Basin Homes Block Grant	97,960	0	0
	<i>Special Revenue Total</i>	<u>5,276,329</u>	<u>4,530,600</u>	<u>4,303,900</u>
<b>Debt Service Funds</b>				
275	Equipment Leases	44,591	40,100	26,700
281	G.O.B. 2006 Redemption	532,938	533,300	532,500
283	Central Drive LID #58	46,178	0	0
284	1998 Refunding G. O. B.	174,540	95,600	300
285	2002 Refunding Bonds	314,584	280,800	0
	<i>Debt Service Total</i>	<u>1,112,831</u>	<u>949,800</u>	<u>559,500</u>
<b>Capital Projects Funds</b>				
308	Capital	257,449	257,400	0
314	Park & Recreation Improvements	107,804	187,800	60,000
315	Parks Mitigation	334,654	348,400	300,200
	<i>Capital Projects Total</i>	<u>699,907</u>	<u>793,600</u>	<u>360,200</u>

**City of Moses Lake  
Operating Budget  
Summary by Fund**

Fund	Description	2011 Actual	2012 Budgeted	2013 Budget
<b>Proprietary Funds</b>				
410	Water / Sewer Fund	21,811,029	13,464,200	13,469,000
450	2011 Bond Fund	45,313	633,600	627,600
451	2011 Bond Reserve	567,600	567,600	567,600
452	2004 Bond Fund	657,336	657,400	674,700
453	2004 Bond Reserve	701,500	701,500	701,500
471	Water Rights	392,673	589,400	832,600
477	Water Sewer Construction	8,906,860	5,809,600	5,839,800
483	Water/Sewer Leases	49,745	56,000	56,100
485	Public Works Trust Fund Water/Sewer Debt Sr.	711,601	711,800	686,100
486	G.O.B. 2006 Redemption	77,478	77,600	77,500
490	Sanitation Fund	3,260,983	3,095,800	2,805,600
493	Storm Water	0	849,100	1,752,500
495	Airport	103,064	106,700	95,600
498	Ambulance	2,834,928	2,700,200	2,992,800
499	Ambulance Debt Service	32,508	31,200	2,000
	<i>Proprietary Totals</i>	<u>40,152,618</u>	<u>30,051,700</u>	<u>31,181,000</u>
<b>Internal Service Funds</b>				
501	Unemployment Comp Insurance	302,450	251,600	191,000
503	Self-Insurance	1,159,892	1,164,200	1,275,200
516	Central Services - Debt Service	4,677	0	5,800
517	Central Services - Operations	625,155	578,900	781,900
519	Equipment Rental - Operations	3,540,217	3,196,000	3,212,700
520	Equipment Rental - Debt Service	726,452	795,800	718,200
528	Building Maintenance - Operations	8,374,509	1,926,400	1,491,300
529	Building Maintenance-Debt Service	1,031,483	1,150,800	930,300
	<i>Internal Service Totals</i>	<u>15,764,835</u>	<u>9,063,700</u>	<u>8,606,400</u>
<b>Fiduciary Funds</b>				
611	Fireman's Pension	633,862	562,200	485,800
	<i>Fiduciary Totals</i>	<u>633,862</u>	<u>562,200</u>	<u>485,800</u>
<b>Final Total</b>		<u><u>87,079,950</u></u>	<u><u>68,998,300</u></u>	<u><u>68,695,700</u></u>

This is the 2013 Operating Budget. It represents the point at which revenues and expenditures balance at the fund level for all funds.

These are the initial starting budgets and estimations for 2013. It includes the ordinance appropriations plus the estimated debt service and any continuing appropriations.

**City of Moses Lake  
Summary of Expenditure Budget  
By Object Within Fund**

Fund Dept.	Description	Personnel	Supplies Services	Capital Outlay	Fund Balance Interfund Debt Service	Total
<b>General Fund</b>						
001	Legislative	138,200	187,400			325,600
002	Executive	391,100	17,400		211,100	619,600
003	Finance	601,400	64,600		221,600	887,600
004	Community Development	1,141,500	19,000	0	163,900	1,324,400
005	Legal/Judicial		112,400		16,400	128,800
006	Miscellaneous Services		126,100		3,601,700	3,727,800
007	Library		13,500		47,500	61,000
010	Engineering	1,564,200	71,000		279,800	1,915,000
020	Park Recreation	2,604,600	1,213,400	10,000	1,867,000	5,695,000
030	Police	4,155,200	1,047,100		646,600	5,848,900
040	Fire	1,675,800	443,400		546,000	2,665,200
	<i>General Fund Total</i>	<u>12,272,000</u>	<u>3,315,300</u>	<u>10,000</u>	<u>7,601,600</u>	<u>23,198,900</u>
<b>Special Revenue Funds</b>						
102	Tourism Activities	0	195,000		347,500	542,500
103	Grants and Donations	118,400	88,600	0	16,900	223,900
114	Paths & Trails		36,000	0	189,000	225,000
116	Street	424,900	963,900	10,000	597,100	1,995,900
119	Street Repair/Reconstruction		1,110,000	180,000	26,600	1,316,600
	<i>Special Revenue Total</i>	<u>543,300</u>	<u>2,393,500</u>	<u>190,000</u>	<u>1,177,100</u>	<u>4,303,900</u>
<b>Capital Projects Funds</b>						
314	Park & Recreation Improvements			0	60,000	60,000
315	Parks Mitigation			300,000	200	300,200
	<i>Capital Projects Total</i>	<u>0</u>	<u>0</u>	<u>300,000</u>	<u>60,200</u>	<u>360,200</u>
<b>Proprietary Funds</b>						
410	Water / Sewer Fund	2,113,700	2,080,800	381,000	8,893,500	13,469,000
471	Water Rights				832,600	832,600
477	Water Sewer Construction			4,280,000	1,559,800	5,839,800
490	Sanitation Fund	90,650	2,020,400		694,550	2,805,600
493	Storm Water	307,500	149,200	865,400	185,900	1,752,500
495	Airport	17,000		0	78,600	95,600
498	Ambulance	1,670,000	395,300		927,500	2,992,800
	<i>Proprietary Totals</i>	<u>4,198,850</u>	<u>4,645,700</u>	<u>5,526,400</u>	<u>13,172,450</u>	<u>27,787,900</u>
<b>Internal Service Funds</b>						
501	Unemployment Comp Insurance		71,500		119,500	191,000
503	Self-Insurance		571,000		704,200	1,275,200
517	Central Services - Operations	166,800	287,500	10,500	322,900	787,700
519	Equipment Rental - Operations	348,900	627,200	558,500	2,396,300	3,930,900
528	Building Maintenance - Operations	521,600	274,100	33,000	1,592,900	2,421,600
	<i>Internal Service Totals</i>	<u>1,037,300</u>	<u>1,831,300</u>	<u>602,000</u>	<u>5,135,800</u>	<u>8,606,400</u>
<b>Fiduciary Funds</b>						
611	Fireman's Pension	250,000			235,800	485,800
	<i>Fiduciary Totals</i>	<u>250,000</u>	<u>0</u>	<u>0</u>	<u>235,800</u>	<u>485,800</u>
	<b>Final Total</b>	<u>18,301,450</u>	<u>12,185,800</u>	<u>6,628,400</u>	<u>27,382,950</u>	<u>64,743,100</u>

**OPERATING BUDGET**

**DETAIL OF REVENUE BY ACCOUNT  
AND ELEMENT WITHIN FUND**

**AND**

**DETAIL OF EXPENDITURES  
BY OBJECT  
WITHIN DEPARTMENT**

**City of Moses Lake  
2013 Budget**

<b>Sources of Revenue</b>		<b>2011 Actual</b>	<b>2012 Budgeted</b>	<b>2013 Budget</b>
<b>000</b>	<b>General Fund</b>			
308	Beginning Fund Balance			
00	Beginning Fund Balance	1,458,631	1,489,000	2,353,300
	<b>Total Beginning Fund Balance</b>	<b>1,458,631</b>	<b>1,489,000</b>	<b>2,353,300</b>
310	<b>Taxes</b>			
311	General Property Taxes			
10	General Property Taxes	8,395,238	8,800,000	7,100,000
313	Retail Sales Tax			
10	Local Retail Sales Tax	5,007,725	4,900,000	4,800,000
314	Interfund Taxes			
12	In Lieu Taxes/City	49,500	49,500	49,500
13	In Lieu Taxes/Larson	25,000	25,000	25,000
316	Business Taxes			
20	Admissions Tax	59,881	60,000	60,000
42	Water	2,544	2,500	2,500
43	Gas	134,187	165,000	150,000
45	Garbage/Solid Waste	3,503	3,500	3,500
46	Television Cable	1,003		8,000
47	Telephone & Telegraph	842,116	905,000	875,000
51	Electric	903,844	820,000	850,000
72	Utility Tax Water	299,369	240,000	250,000
74	Utility Tax Sewer	151,010	145,000	150,000
75	Utility Tax Garbage	111,987	98,000	102,000
76	Utility Tax Garbage	35,252	32,000	34,000
317	Excise Taxes			
20	Leasehold Excise Tax	18,387	10,000	13,000
50	Gambling Excise Tax	304,727	330,000	330,000
319	Penalties & Interest on Delinquent Taxes			
80	Penalties/Interest On Other Taxes	693		
	<b>Total Taxes</b>	<b>16,345,967</b>	<b>16,585,500</b>	<b>14,802,500</b>
320	<b>Licenses and Permits</b>			
321	Business Licenses and Permits			
30	Police & Protective	204		
60	Professional and Occupational	50		
90	Other Business Licenses & Permits	119,122	150,000	130,000
91	Franchise Fees	94,154	100,000	95,000
92	Pepsi Franchise Fee	11,328	11,300	11,300
322	Non-Business Licenses and Permits			
10	Buildings, Structures & Equipment	222,190	275,000	230,000
30	Animal Licenses	3,918	4,000	4,000
90	Other Non-business Licenses/Permits	7,028	5,000	6,000
	<b>Total Licenses and Permits</b>	<b>457,993</b>	<b>545,300</b>	<b>476,300</b>

**City of Moses Lake  
2013 Budget**

		2011 Actual	2012 Budgeted	2013 Budget
<b>000</b>	<b>General Fund</b>			
330	Intergovernmental Revenue			
21	Federal Indirect Police Grant	37,183	10,600	14,200
336	State Entitlements, Impact Payments & In-Lieu Taxes			
01	Deferred Court Costs - AOC	90		
06	Criminal Justice Funding	245,020	220,000	75,000
338	Intergovernmental Service Revenues			
22	Fire Protection Services	15,805		
72	Library Services	31,675	32,000	32,000
	<b>Total Intergovernmental Revenue</b>	<b>329,773</b>	<b>262,600</b>	<b>121,200</b>
330	Intergovernmental Revenue			
339	ARRA Federal Indirect			
11	ARRA Federal Indirect Police Grant	120,000	150,000	100,000
21	ARRA Federal Indirect Police Grant	1,044		
	<b>Total Intergovernmental Revenue</b>	<b>121,044</b>	<b>150,000</b>	<b>100,000</b>
340	Charges for Goods and Services			
341	General Government			
60	Word Processing, Photocopies	6,351	8,000	7,000
71	Sale of Merchandise - Museum	218,528	150,000	188,000
72	Sale of Merchandise - Cascade Park	4,832	3,000	4,000
73	Sale of Taxable Merchandise - LRC	802	1,000	1,000
74	Sale of Taxable Merchandise - Surf N Slide	20,983	6,000	20,000
75	Sale of Non-Taxable Merchandise	52,451	40,500	45,000
342	Public Safety			
10	Law Enforcement Services	171,273	158,000	163,500
11	DUI Cost Recovery	2,177	3,000	2,500
50	Emergency Service Fees	352		
20	Engineering Fees & Charges	11,919	5,000	4,000
345	Economic Environment			
81	Zoning and Subdivision Fees	7,755	9,000	7,500
83	Plan Checking Fees	74,599	87,000	77,500
89	Other Planning & Dev Fees & Charges	3,775	4,000	4,000
347	Culture and Recreation			
30	Activity Fees	794,226	715,200	755,700
60	Program Fees	112,867	102,000	101,500
80	Other Recreational Fees/Tuition	243		
90	Other Culture & Rec Fees & Charges	3,350	6,000	6,500
349	Interfund/Interdepartment Sales & Services			
10	Reimburse General Admin. Services	583,100	583,100	583,100
19	Other General Government Servi	28,117	16,000	17,000
21	Reimburse Law Enforcement Services	6,422		
26	Reimburse Ambulance Services	130,209	95,000	95,000
31	Natural Resources Services	109,189	71,000	68,000
32	Reimburse Engineering Services	1,454,988	998,000	998,000
	<b>Total Charges for Goods and Services</b>	<b>3,798,507</b>	<b>3,060,800</b>	<b>3,148,800</b>

**City of Moses Lake  
2013 Budget**

		<b>2011 Actual</b>	<b>2012 Budgeted</b>	<b>2013 Budget</b>
<b>000</b>	<b>General Fund</b>			
350	Fines and Forfeits			
354	Civil Parking Infraction Penalties			
00	Civil Parking Infraction Penalties	372,712	450,000	420,000
359	Non-Court Fines, Forfeitures & Penalties			
90	Miscellaneous Fines & Penalties	19,951	10,000	11,000
	<b>Total Fines and Forfeits</b>	<b>392,663</b>	<b>460,000</b>	<b>431,000</b>
360	Miscellaneous Revenue			
361	Interest and Other Earnings			
11	Investment Interest	256,682	210,000	210,000
40	Interest on Contracts/Notes & A/R	3,230	6,000	3,000
90	Other Interest Earnings	904	500	500
362	Rents, Leases and Concessions			
40	Space & Facilities Rentals Short Term	108,274	105,400	110,100
50	Space & Facilities Leases Long Term	10,824	12,000	12,000
82	Showers Cascade Park	2,557	1,800	2,000
83	Concessions - Non-taxable	678	500	500
84	Tennis Court Lights-Mccosh	676	800	500
85	Ice Skate Rentals	30,160	27,000	26,000
91	Ice Skate Sharpening	1,401	1,500	1,200
92	Licensing Agreements	13		
369	Other			
11	Sale of Scrap and Junk	617		
81	Cashier's Overages & Shortages	1,326		
90	Miscellaneous Revenues	733	1,000	
	<b>Total Miscellaneous Revenue</b>	<b>418,075</b>	<b>366,500</b>	<b>365,800</b>
390	Other Financing Sources			
391	Proceeds of Long-Term Debt - Governmental Funds			
50	Proceeds of Capital Leases		27,000	
395	Disposition of Capital Assets			
10	Proceeds From Sale of Fixed Assets	73,664		
397	Transfers In			
00	Transfers In	49,223	100,000	1,400,000
	<b>Total Other Financing Sources</b>	<b>122,887</b>	<b>127,000</b>	<b>1,400,000</b>
	<b>Fund Total</b>	<b>23,445,537</b>	<b>23,046,700</b>	<b>23,198,900</b>

**City of Moses Lake  
2013 Budget**

		<u>2011</u> <u>Actual</u>	<u>2012</u> <u>Budgeted</u>	<u>2013</u> <u>Budget</u>
<b>000</b>	<b>General Fund</b>			
	<b>Departmental Analysis</b>			
<b>001</b>	<b>Legislative</b>			
0111	Full Time Salaries	79,362	110,900	114,100
0131	Overtime	1,758	900	2,700
0141	Vacation	1,573		
0142	Holiday Pay	938		
0145	Sick Pay	885		
0211	Social Security	6,437	8,600	9,000
0213	Retirement PERS & LEOFF	1,482	1,700	2,600
0214	Workman's Compensation	583	100	400
0216	L&I Retro Pool	(9)		
0221	Medical Insurance	5,869	6,000	9,300
0223	Life Insurance	35		100
0312	Operating Supplies	374	1,000	1,000
0411	Professional Services	2,277	4,500	5,000
0422	Postage	110		
0431	Travel & Subsistence	2,300	3,500	3,500
0441	Advertising	6,961	9,000	9,000
0491	Miscellaneous	253		
0493	Reimbursable Labor Costs	1,108		
0495	Registration & Memberships	113	500	700
0496	Printing & Binding	5,423		
0933	Transfer To 519 Equipment Rental	3,300	2,900	3,000
0938	Transfer To 503 Self Insurance	5,600	5,600	5,600
0939	Transfer To 517 Central Services	1,100	1,300	1,400
0940	Transfer To 528 Building Maintenance	28,600	28,600	28,600
0941	Transfer To Bldg Maint Civic Center	169,600	169,600	129,600
	Detail Total	<u>326,030</u>	<u>354,700</u>	<u>325,600</u>
0100	Salaries and Wages	84,516	111,800	116,800
0200	Personnel Benefits	14,397	16,400	21,400
0300	Supplies	374	1,000	1,000
0400	Other Services and Charges	18,544	17,500	18,200
0900	Interfund Payments	208,200	208,000	168,200
	<b>Department Total</b>	<u><u>326,030</u></u>	<u><u>354,700</u></u>	<u><u>325,600</u></u>

**City of Moses Lake  
2013 Budget**

	<b>2011 Actual</b>	<b>2012 Budgeted</b>	<b>2013 Budget</b>
<b>002 Executive</b>			
0111 Full Time Salaries	217,208	270,700	307,900
0131 Overtime	218	1,500	4,000
0141 Vacation	25,038		
0142 Holiday Pay	10,931		
0145 Sick Pay	5,282		
0211 Social Security	17,421	20,800	23,900
0213 Retirement PERS & LEOFF	7,222	8,700	8,400
0214 Workman's Compensation	956	800	900
0216 L&I Retro Pool	(19)		
0221 Medical Insurance	43,766	45,400	45,700
0223 Life Insurance	219	200	300
0312 Operating Supplies	2,972	3,000	3,000
0314 Books - Less Than \$100.00 Total Value	25	200	200
0355 Small Equipment < \$1000		200	500
0411 Professional Services	23,074	5,000	7,000
0421 Telephone	96	300	300
0422 Postage	799	400	500
0431 Travel & Subsistence	4,039	4,000	4,400
0491 Miscellaneous	7		
0495 Registration & Memberships	1,134	1,500	1,500
0933 Transfer To 519 Equipment Rental	3,300	2,900	3,000
0938 Transfer To 503 Self Insurance	7,800	7,800	7,800
0939 Transfer To 517 Central Services	24,500	28,600	31,500
0940 Transfer To 528 Building Maintenance	32,900	32,900	32,900
0941 Transfer To Bldg Maint Civic Center	138,700	138,700	135,900
Detail Total	<u>567,589</u>	<u>573,600</u>	<u>619,600</u>
0100 Salaries and Wages	258,677	272,200	311,900
0200 Personnel Benefits	69,565	75,900	79,200
0300 Supplies	2,997	3,400	3,700
0400 Other Services and Charges	29,150	11,200	13,700
0900 Operating Transfers	207,200	210,900	211,100
<b>Department Total</b>	<b><u>567,589</u></b>	<b><u>573,600</u></b>	<b><u>619,600</u></b>

**City of Moses Lake  
2013 Budget**

	<b>2011 Actual</b>	<b>2012 Budgeted</b>	<b>2013 Budget</b>
<b>003 Finance</b>			
0111 Full Time Salaries	369,110	501,000	459,600
0112 Temporary Pay	3,493		
0126 Comp Time Taken	23		
0131 Overtime	186	700	
0141 Vacation	27,202		
0142 Holiday Pay	18,893		
0145 Sick Pay	29,964		
0147 Civil Leave	1,464		
0191 Payroll Reimbursement	(50)		
0211 Social Security	34,090	38,400	35,300
0213 Retirement PERS & LEOFF	27,804	35,500	24,600
0214 Workman's Compensation	2,048	2,000	1,900
0216 L&I Retro Pool	(38)		
0221 Medical Insurance	85,436	100,500	79,400
0223 Life Insurance	513	700	600
0224 Retiree's Health Insurance Plan	5,008		
0312 Operating Supplies	4,174	4,200	4,150
0314 Books - Less Than \$100.00 Total Value	387	200	150
0355 Small Equipment < \$1000		500	500
0411 Professional Services	34,633	38,000	38,000
0417 Bank Charges	2,283	3,500	3,500
0421 Telephone	96	300	300
0422 Postage	1,738	1,000	2,500
0431 Travel & Subsistence	1,381	4,500	4,700
0491 Miscellaneous	4,842	6,000	5,800
0495 Registration & Memberships	3,117	5,500	5,000
0933 Transfer To 519 Equipment Rental	3,200	2,800	2,900
0938 Transfer To 503 Self Insurance	17,900	17,900	17,900
0939 Transfer To 517 Central Services	27,800	32,400	35,600
0940 Transfer To 528 Building Maintenance	47,900	47,900	47,900
0941 Transfer To Bldg Maint Civic Center	223,200	232,200	117,300
Detail Total	<u>977,795</u>	<u>1,075,700</u>	<u>887,600</u>
0100 Salaries and Wages	450,283	501,700	459,600
0200 Personnel Benefits	154,859	177,100	141,800
0300 Supplies	4,561	4,900	4,800
0400 Other Services and Charges	48,091	58,800	59,800
0900 Operating Transfers	320,000	333,200	221,600
<b>Department Total</b>	<u><b>977,795</b></u>	<u><b>1,075,700</b></u>	<u><b>887,600</b></u>

**City of Moses Lake  
2013 Budget**

	<b>2011 Actual</b>	<b>2012 Budgeted</b>	<b>2013 Budget</b>
<b>004 Community Development</b>			
0111 Full Time Salaries	597,368	812,400	815,600
0112 Temporary Pay	13,913	20,000	20,000
0126 Comp Time Taken	3,049		
0131 Overtime	472	3,600	2,900
0141 Vacation	48,312		
0142 Holiday Pay	30,125		
0145 Sick Pay	32,645		
0147 Civil Leave	183		
0191 Payroll Reimbursement	(40)		
0211 Social Security	54,495	64,000	62,800
0213 Retirement PERS & LEOFF	41,933	55,600	40,800
0214 Workman's Compensation	7,762	10,500	10,400
0216 L&I Retro Pool	(175)		
0221 Medical Insurance	189,216	212,100	187,800
0223 Life Insurance	980	1,100	1,200
0312 Operating Supplies	1,148	3,800	3,800
0314 Books - Less Than \$100.00 Total Value	228	1,000	700
0354 Computer Software	1,992		
0355 Small Equipment < \$1000	592		
0411 Professional Services	1,829		
0417 Bank Charges	2,471	3,000	3,000
0421 Telephone	1,027	700	1,000
0422 Postage	1,187	600	1,000
0431 Travel & Subsistence	1,119	2,500	3,500
0491 Miscellaneous	176		
0495 Registration & Memberships	2,011	2,000	2,000
0496 Printing & Binding	310	5,000	4,000
0933 Transfer To 519 Equipment Rental	62,700	52,100	53,600
0938 Transfer To 503 Self Insurance	35,000	35,000	35,000
0939 Transfer To 517 Central Services	43,900	51,300	56,400
0940 Transfer To 528 Building Maintenance	18,900	18,900	18,900
Detail Total	<u>1,194,825</u>	<u>1,355,200</u>	<u>1,324,400</u>
0100 Salaries and Wages	726,027	836,000	838,500
0200 Personnel Benefits	294,210	343,300	303,000
0300 Supplies	3,960	4,800	4,500
0400 Other Services and Charges	10,128	13,800	14,500
0900 Operating Transfers	160,500	157,300	163,900
<b>Department Total</b>	<b><u>1,194,825</u></b>	<b><u>1,355,200</u></b>	<b><u>1,324,400</u></b>

**City of Moses Lake  
2013 Budget**

	<b>2011 Actual</b>	<b>2012 Budgeted</b>	<b>2013 Budget</b>
<b>005      <i>Legal/Judicial</i></b>			
0312    Operating Supplies	8		
0314    Books - Less Than \$100.00 Total Value	11,782	10,100	10,200
0411    Professional Services	68,139	100,000	100,000
0422    Postage	4		
0431    Travel & Subsistence	605	1,000	1,000
0491    Miscellaneous	208	1,000	700
0495    Registration & Memberships			500
0939    Transfer To 517 Central Services	700	900	1,000
0940    Transfer To 528 Building Maintenance	8,000	8,000	8,000
0941    Transfer To Bldg Maint Civic Center	9,700	9,700	7,400
Detail Total	<u>99,145</u>	<u>130,700</u>	<u>128,800</u>
0300    Supplies	11,790	10,100	10,200
0400    Other Services and Charges	68,956	102,000	102,200
0900    Operating Transfers	18,400	18,600	16,400
<b>Department Total</b>	<b><u>99,145</u></b>	<b><u>130,700</u></b>	<b><u>128,800</u></b>

**City of Moses Lake  
2013 Budget**

	<b>2011 Actual</b>	<b>2012 Budgeted</b>	<b>2013 Budget</b>
<b>006</b>	<b>Miscellaneous Services</b>		
0001	2,444,227	697,300	1,036,500
0004	9,225		
0312	10,621	7,300	7,700
0351			13,000
0411	17,252	17,000	17,000
0422	960	1,000	1,000
0431	513	500	500
0491	67,413	65,000	78,200
0492	3,160	6,500	8,400
0495	270	300	300
0511	4,815	3,200	3,500
0514	19,460	20,700	42,000
0515	1,490	1,600	1,600
0517	3,190		4,000
0912	1,200,000	1,300,000	1,554,000
0914	600,000	600,000	630,000
0934	73,500	73,500	73,500
0939	3,100	3,600	3,800
0965	252,800	252,800	252,800
0985	61,000	53,500	
	<b>Detail Total</b>	<b>3,103,800</b>	<b>3,727,800</b>
0000	2,453,452	697,300	1,036,500
0300	10,621	7,300	20,700
0400	89,567	90,300	105,400
0500	28,955	25,500	51,100
0900	2,190,400	2,283,400	2,514,100
	<b>Department Total</b>	<b>3,103,800</b>	<b>3,727,800</b>

**City of Moses Lake  
2013 Budget**

	<b>2011 Actual</b>	<b>2012 Budgeted</b>	<b>2013 Budget</b>
<b>007</b> <b>Library</b>			
0471     Utility Expense - Electricity	8,815	10,000	10,000
0473     Utility Expense - Water/Sewer/Garbage	3,287	3,500	3,500
0938     Transfer To 503 Self Insurance	3,000	3,000	3,000
0940     Transfer To 528 Building Maintenance	44,500	44,500	44,500
Detail Total	<u>59,602</u>	<u>61,000</u>	<u>61,000</u>
0400     Other Services and Charges	12,102	13,500	13,500
0900     Operating Transfers	47,500	47,500	47,500
<b>Department Total</b>	<u><b>59,602</b></u>	<u><b>61,000</b></u>	<u><b>61,000</b></u>

**City of Moses Lake  
2013 Budget**

	<b>2011 Actual</b>	<b>2012 Budgeted</b>	<b>2013 Budget</b>
<b>010     <i>Engineering</i></b>			
0052    Petty Cash Establish	200		
0111    Full Time Salaries	868,043	1,132,600	1,106,900
0112    Temporary Pay		10,000	10,000
0126    Comp Time Taken	2,871		
0131    Overtime	7,965	21,400	23,500
0132    Holiday - Worked	164		
0141    Vacation	72,207		
0142    Holiday Pay	43,038		
0145    Sick Pay	29,571		
0147    Civil Leave	123		
0191    Payroll Reimbursement	(30)		
0211    Social Security	76,683	88,100	87,400
0213    Retirement PERS & LEOFF	63,374	76,900	60,100
0214    Workman's Compensation	14,920	17,000	18,400
0216    L&I Retro Pool	(304)		
0221    Medical Insurance	261,938	279,800	253,600
0223    Life Insurance	1,230	1,300	1,500
0224    Retiree's Health Insurance Plan	3,407	2,600	2,800
0311    office Supplies		1,000	1,000
0312    Operating Supplies	5,665	12,000	12,000
0314    Books - Less Than \$100.00 Total Value		400	400
0315    Repair and Maintenance Supplies	1,233	2,400	2,400
0351    Minor Equipment < \$5000	1,344	3,000	3,000
0352    Minor Equipment < \$5000 Lease		9,500	
0354    Computer Software	27,270	4,200	4,200
0355    Small Equipment < \$1000	1,147	5,000	14,500
0411    Professional Services	3,454	30,000	2,500
0417    Bank Charges	567		
0421    Telephone	3,936	4,000	4,000
0422    Postage	2,144	2,500	3,000
0431    Travel & Subsistence	3,561		
0432    Travel & Subsistence - Education		6,500	6,500
0471    Utility Expense - Electricity	139		
0482    Repair & Maint. Equip. - Contracted	580	3,000	3,000
0491    Miscellaneous	3,473	5,000	5,000
0495    Registration & Memberships	6,381	8,500	8,500
0498    Tuition - Educational Benefit		1,000	1,000
0641    Machinery & Equipment - Non-Lease	7,168		
0661    Lease Purchase Deferring to Capital		27,000	
0933    Transfer To 519 Equipment Rental	122,500	105,800	109,000
0938    Transfer To 503 Self Insurance	52,500	52,500	52,500
0939    Transfer To 517 Central Services	70,800	82,700	90,900
0940    Transfer To 528 Building Maintenance	25,200	25,200	25,200
0956    Transfer To 275 Equipment Leases		5,400	2,200
Detail Total	<u>1,784,462</u>	<u>2,026,300</u>	<u>1,915,000</u>
0000    Other Cost Reclassification	200		
0100    Salaries and Wages	1,023,953	1,164,000	1,140,400
0200    Personnel Benefits	421,249	465,700	423,800
0300    Supplies	36,659	37,500	37,500
0400    Other Services and Charges	24,234	60,500	33,500
0600    Capital	7,168	27,000	
0900    Operating Transfers	271,000	271,600	279,800
<b>Department Total</b>	<u><u>1,784,462</u></u>	<u><u>2,026,300</u></u>	<u><u>1,915,000</u></u>

**City of Moses Lake  
2013 Budget**

		<b>2011</b>	<b>2012</b>	<b>2013</b>
		<b>Actual</b>	<b>Budgeted</b>	<b>Budget</b>
<b>020</b>	<b>Park Recreation</b>			
0052	Petty Cash Establish	200		
0111	Full Time Salaries	948,313	1,153,000	1,245,600
0112	Temporary Pay	637,321	718,500	681,000
0115	Retroactive Pay	57		
0126	Comp Time Taken	5,094		
0131	Overtime	7,152	39,900	40,300
0132	Holiday - Worked	2,698		
0141	Vacation	68,185		
0142	Holiday Pay	46,924		
0145	Sick Pay	20,424		
0147	Civil Leave	455		
0211	Social Security	130,892	146,200	151,200
0213	Retirement PERS & LEOFF	72,546	88,400	70,700
0214	Workman's Compensation	62,169	69,800	72,200
0216	L&I Retro Pool	(1,158)		
0221	Medical Insurance	328,978	342,100	339,000
0223	Life Insurance	1,667	1,700	2,200
0224	Retiree's Health Insurance Plan	2,104	3,000	2,400
0311	office Supplies	327	800	1,000
0312	Operating Supplies	208,422	237,500	239,400
0314	Books - Less Than \$100.00 Total Value		200	200
0315	Repair and Maintenance Supplies	92,362	125,000	104,000
0341	Museum Resale	56,911	40,000	40,000
0342	Campground Resale	1,514	1,500	1,500
0343	S & S Concession Resale	57,335	70,000	70,000
0344	Larson Resale	18,753	25,000	20,000
0346	Lauzier Play Field Resale	8,462	13,000	10,000
0347	Larson Rec. Complex Resale	15,615	25,000	20,000
0354	Computer Software		17,300	9,800
0355	Small Equipment < \$1000	23,630	41,300	28,000
0411	Professional Services	48,706	47,500	44,000
0417	Bank Charges	12,468	11,900	11,700
0421	Telephone	2,804	3,000	3,000
0422	Postage	5,162	2,500	3,500
0431	Travel & Subsistence	412	3,200	3,200

**City of Moses Lake  
2013 Budget**

	<b>2011 Actual</b>	<b>2012 Budgeted</b>	<b>2013 Budget</b>
<b>020</b>	<b>Park Recreation</b>		
0441	5,121	9,000	6,000
0442	9,919	10,000	10,000
0453	500		
0455	43,000		
0459	1,000	1,000	1,000
0471	87,239	96,000	95,500
0472	56,842	68,000	66,000
0473	168,154	169,000	169,600
0481			500
0482	2,951	5,000	3,000
0483	61,362	86,000	169,000
0485	31,143	5,000	15,000
0491	8,011	9,500	6,500
0492	40,488	36,000	42,000
0495	3,278	4,000	4,000
0496	15,333	19,000	16,000
0646	1,948	10,000	10,000
0794	124,462	178,100	137,900
0821	53,608	47,000	40,200
0933	441,500	385,800	376,700
0938	152,700	152,700	152,700
0939	66,100	77,200	80,400
0940	432,300	432,300	432,300
0941	658,900	658,900	503,700
0949	94,500	94,500	94,500
0958		80,000	
0981	48,600	48,600	48,600
0984	12,400	2,600	
0985	216,000	189,400	
	<b>Detail Total</b>	<b>5,724,267</b>	<b>6,101,900</b>
0000	Other Cost Reclassification	200	
0100	Salaries and Wages	1,736,624	1,911,400
0200	Personnel Benefits	597,199	651,200
0300	Supplies	483,333	596,600
0400	Other Services and Charges	603,893	585,600
0600	Capital	1,948	10,000
0700	Debt Service Principal	124,462	178,100
0800	Debt Service/Interest & Related Costs	53,608	47,000
0900	Operating Transfers	2,123,000	2,122,000
	<b>Department Total</b>	<b>5,724,267</b>	<b>6,101,900</b>

**City of Moses Lake  
2013 Budget**

	<b>2011 Actual</b>	<b>2012 Budgeted</b>	<b>2013 Budget</b>
<b>030</b>			
<b>Police</b>			
0111 Full Time Salaries	2,003,569	2,544,400	2,681,200
0112 Temporary Pay	17,398	25,000	25,000
0114 Police Reserve Pay		5,500	6,000
0115 Retroactive Pay	5,543		
0123 Position Change	37,965		
0126 Comp Time Taken	15,346		
0131 Overtime	80,916	93,900	98,600
0141 Vacation	164,596		
0142 Holiday Pay	25,331		
0143 Holiday - Pay In Lieu of Holiday	77,115	80,500	85,400
0145 Sick Pay	73,232		
0147 Civil Leave	254		
0148 Military Leave	15,905		
0191 Payroll Reimbursement	(102)		
0211 Social Security	188,808	211,500	222,800
0213 Retirement PERS & LEOFF	138,186	149,400	150,600
0214 Workman's Compensation	41,539	47,700	47,600
0216 L&I Retro Pool	(774)		
0221 Medical Insurance	759,754	771,500	831,000
0223 Life Insurance	2,376	2,600	2,800
0224 Retiree's Health Insurance Plan	1,074	1,000	
0241 Uniform and Clothing Allowance	3,061	2,700	2,700
0252 Direct Medical Payments	1,602	3,000	1,500
0312 Operating Supplies	83,942	67,300	70,500
0315 Repair and Maintenance Supplies	481	500	500
0351 Minor Equipment < \$5000	5,677	19,100	7,800
0355 Small Equipment < \$1000	2,737		14,900
0411 Professional Services	681,747	818,400	822,000
0413 Animal Shelter	50,000	54,400	54,400
0417 Bank Charges	267		
0421 Telephone	12,385	18,900	18,900
0422 Postage	3,360	3,000	3,000
0431 Travel & Subsistence	9,921	11,700	11,300

**City of Moses Lake  
2013 Budget**

		<b>2011 Actual</b>	<b>2012 Budgeted</b>	<b>2013 Budget</b>
<b>030</b>	<b>Police</b>			
0441	Advertising	1,345	2,500	2,500
0471	Utility Expense - Electricity	1,534		
0481	Repair & Maint. Building - Contracted		1,000	1,000
0482	Repair & Maint. Equip. - Contracted	5,688	9,300	9,100
0491	Miscellaneous	20	1,500	1,500
0492	Taxes and Assessments	74	200	
0493	Reimbursable Labor Costs	6,422		
0494	Investigation Costs		5,000	5,000
0495	Registration & Memberships	10,513	10,700	18,700
0496	Printing & Binding	3,091	5,000	5,000
0498	Tuition - Educational Benefit		1,000	1,000
0641	Machinery & Equipment - Non-Lease	55,578		
0922	Transfer To 103 Grants/Donations	3,480		2,500
0933	Transfer To 519 Equipment Rental	352,600	260,200	268,000
0938	Transfer To 503 Self Insurance	102,300	102,300	102,300
0939	Transfer To 517 Central Services	80,100	93,400	102,000
0940	Transfer To 528 Building Maintenance	171,800	171,800	171,800
	Detail Total	<u>5,297,758</u>	<u>5,595,900</u>	<u>5,848,900</u>
0100	Salaries and Wages	2,517,069	2,749,300	2,896,200
0200	Personnel Benefits	1,135,627	1,189,400	1,259,000
0300	Supplies	92,838	86,900	93,700
0400	Other Services and Charges	786,367	942,600	953,400
0600	Capital	55,578		
0900	Operating Transfers	710,280	627,700	646,600
	<b>Department Total</b>	<u><b>5,297,758</b></u>	<u><b>5,595,900</b></u>	<u><b>5,848,900</b></u>

**City of Moses Lake  
2013 Budget**

	<b>2011 Actual</b>	<b>2012 Budgeted</b>	<b>2013 Budget</b>
<b>040</b>			
<b>Fire</b>			
0111 Full Time Salaries	807,418	1,170,300	1,191,400
0112 Temporary Pay	16,216		
0113 Stand By Pay			1,500
0115 Retroactive Pay	859		
0120 Sleep Over Allowance-Volunteer	1,165	2,000	
0123 Position Change	10,947	2,900	3,100
0125 Fire/Ambulance Credits	3,999	7,000	
0126 Comp Time Taken	2,459		
0131 Overtime	115,276	96,200	96,300
0141 Vacation	72,798		
0142 Holiday Pay	12,957	30,400	31,300
0143 Holiday - Pay In Lieu of Holiday	28,924		
0144 Kelly Day Pay - Fire Department	94,765		
0145 Sick Pay	67,753		
0147 Civil Leave	229		
0148 Military Leave	10,850		
0211 Social Security	19,033	19,100	19,500
0213 Retirement PERS & LEOFF	65,491	69,000	69,500
0214 Workman's Compensation	28,499	32,800	32,600
0216 L&I Retro Pool	(513)		
0221 Medical Insurance	251,611	262,000	229,700
0223 Life Insurance	706	700	900
0311 office Supplies	1,014	1,000	
0312 Operating Supplies	17,262	25,000	27,000
0315 Repair and Maintenance Supplies	3,709	2,200	3,500
0323 Gas-Propane-Fuel		1,500	1,500
0351 Minor Equipment < \$5000	14,685	25,500	29,700
0355 Small Equipment < \$1000	25,661	21,700	17,100
0411 Professional Services	11,345	20,100	17,000
0421 Telephone	8,313	4,700	5,100
0422 Postage	124	500	500
0431 Travel & Subsistence	491		
0432 Travel & Subsistence - Education	748	4,800	6,200

**City of Moses Lake  
2013 Budget**

		<b>2011 Actual</b>	<b>2012 Budgeted</b>	<b>2013 Budget</b>
<b>040</b>	<b>Fire</b>			
0441	Advertising	320	1,000	1,000
0454	Rental Hydrants	189,800	189,800	190,000
0471	Utility Expense - Electricity	12,384	14,000	15,000
0472	Utility Expense - Gas	7,707	10,000	10,000
0482	Repair & Maint. Equip. - Contracted	5,252	9,500	8,500
0492	Taxes and Assessments	8,206	3,800	5,000
0493	Reimbursable Labor Costs	89,962	95,000	98,000
0495	Registration & Memberships	3,179	7,300	8,300
0933	Transfer To 519 Equipment Rental	301,593	211,500	217,800
0938	Transfer To 503 Self Insurance	63,100	63,100	63,100
0939	Transfer To 517 Central Services	28,400	33,100	34,700
0940	Transfer To 528 Building Maintenance	230,400	230,400	230,400
	Detail Total	<u>2,635,100</u>	<u>2,667,900</u>	<u>2,665,200</u>
0100	Salaries and Wages	1,246,616	1,308,800	1,323,600
0200	Personnel Benefits	364,828	383,600	352,200
0300	Supplies	62,332	76,900	78,800
0400	Other Services and Charges	337,831	360,500	364,600
0900	Operating Transfers	623,493	538,100	546,000
	<b>Department Total</b>	<u><b>2,635,100</b></u>	<u><b>2,667,900</b></u>	<u><b>2,665,200</b></u>

**City of Moses Lake  
2013 Budget**

		<b>2011 Actual</b>	<b>2012 Budgeted</b>	<b>2013 Budget</b>
<b>000</b>	<b>General Fund</b>			
	<b>Departmental Expenditures Excluding Capital</b>			
<i>001</i>	<i>Legislative</i>	326,030	354,700	325,600
<i>002</i>	<i>Executive</i>	567,589	573,600	619,600
<i>003</i>	<i>Finance</i>	977,795	1,075,700	887,600
<i>004</i>	<i>Community Development</i>	1,194,825	1,355,200	1,324,400
<i>005</i>	<i>Legal/Judicial</i>	99,145	130,700	128,800
<i>006</i>	<i>Miscellaneous Services</i>	2,319,543	2,406,500	2,691,300
<i>007</i>	<i>Library</i>	59,602	61,000	61,000
<i>010</i>	<i>Engineering</i>	1,777,294	1,999,300	1,915,000
<i>020</i>	<i>Park Recreation</i>	5,722,319	6,091,900	5,685,000
<i>030</i>	<i>Police</i>	5,242,180	5,595,900	5,848,900
<i>040</i>	<i>Fire</i>	2,635,100	2,667,900	2,665,200
	<b>Department Total Excluding Capital</b>	<b>20,921,422</b>	<b>22,312,400</b>	<b>22,152,400</b>
	<b>Department Capital Expenditures</b>			
<i>010</i>	<i>Engineering</i>	7,168	27,000	
<i>020</i>	<i>Park Recreation</i>	1,948	10,000	10,000
<i>030</i>	<i>Police</i>	55,578		
	<b>Department Capital Total</b>	<b>64,693</b>	<b>37,000</b>	<b>10,000</b>
	<b>Ending Fund Balance</b>	<b>2,453,452</b>	<b>697,300</b>	<b>1,036,500</b>
	<b>Fund Total</b>	<b>23,439,567</b>	<b>23,046,700</b>	<b>23,198,900</b>

**City of Moses Lake  
2013 Budget**

		<u>2011 Actual</u>	<u>2012 Budgeted</u>	<u>2013 Budget</u>
<b>101</b>	<b>Contingency Fund</b>			
	<b>Revenue</b>			
308	Beginning Fund Balance			
00	Beginning Fund Balance	581,000	581,000	
	<b>Total Beginning Fund Balance</b>	<u>581,000</u>	<u>581,000</u>	
	 <b>Fund Total</b>	 <u>581,000</u>	 <u>581,000</u>	 <u>0</u>
	<b>Expenditures</b>			
0001	Unreserved Fund Balance	581,000	581,000	
	Detail Total	<u>581,000</u>	<u>581,000</u>	
0001	Fund Balance	581,000	581,000	
	<b>Fund Total</b>	<u>581,000</u>	<u>581,000</u>	<u>0</u>

**City of Moses Lake  
2013 Budget**

		2011 Actual	2012 Budgeted	2013 Budget
<b>102</b>	<b>Tourism Activities</b>			
	<b>Revenue</b>			
308	Beginning Fund Balance			
00	Beginning Fund Balance	114,481	140,100	142,500
	<b>Total Beginning Fund Balance</b>	<b>114,481</b>	<b>140,100</b>	<b>142,500</b>
310	Taxes			
313	Retail Sales Tax			
30	Hotel/Motel Transient Tax	531,880	410,000	400,000
	<b>Total Taxes</b>	<b>531,880</b>	<b>410,000</b>	<b>400,000</b>
	<b>Fund Total</b>	<b>646,361</b>	<b>550,100</b>	<b>542,500</b>
	<b>Expenditures</b>			
0001	Unreserved Fund Balance	282,564	74,100	67,500
0312	Operating Supplies	7,803	1,000	1,000
0411	Professional Services	127,139	126,500	126,500
0431	Travel & Subsistence	1,599	2,500	2,000
0441	Advertising	61,720	65,000	65,000
0491	Miscellaneous	56	1,000	500
0911	Transfer To 000 General Fund		100,000	100,000
0981	Transfer To 281 G O Bond Fund	180,000	180,000	180,000
	Detail Total	660,881	550,100	542,500
0300	Supplies	7,803	1,000	1,000
0400	Other Services and Charges	190,514	195,000	194,000
0900	Operating Transfers	180,000	280,000	280,000
	<b>Fund Total</b>	<b>378,317</b>	<b>476,000</b>	<b>475,000</b>
	<b>Ending Fund Balance</b>	<b>268,044</b>	<b>74,100</b>	<b>67,500</b>
	<b>Fund Total</b>	<b>646,361</b>	<b>550,100</b>	<b>542,500</b>

**City of Moses Lake  
2013 Budget**

		2011 Actual	2012 Budgeted	2013 Budget
<b>103</b>	<b>Grants and Donations</b>			
	<b>Revenue</b>			
308	Beginning Fund Balance			
00	Beginning Fund Balance	146,234	57,900	40,800
	<b>Total Beginning Fund Balance</b>	<b>146,234</b>	<b>57,900</b>	<b>40,800</b>
330	Intergovernmental Revenue			
331	Direct Federal Grants			
21	Federal Direct Police Grant	3,480	2,500	2,500
333	Indirect Federal Grants			
21	Federal Indirect Police Grant	10,930	8,300	7,800
79	Federal Indirect Culture and Rec Grant		1,000	1,000
334	State Grants			
21	State Police Grants	16,136	15,000	15,000
336	State Entitlements, Impact Payments & In-Lieu Taxes			
06	Criminal Justice Funding	133,569	119,000	111,000
	<b>Total Intergovernmental Revenue</b>	<b>164,116</b>	<b>145,800</b>	<b>137,300</b>
340	Charges for Goods and Services			
342	Public Safety			
90	Other	570	100	100
347	Culture and Recreation			
60	Program Fees	1,204	1,000	100
	<b>Total Charges for Goods and Services</b>	<b>1,774</b>	<b>1,100</b>	<b>200</b>
367	Contributions & Donations from Private Sources			
17	Donations - Employee Benefit Program	500	500	500
21	Contributions - Police	21,199	10,000	10,000
22	Contributions - Fire	750		100
76	Contribution - Park Facilities	24,690	13,000	15,000
79	Contribution - Culture & Recreation	18,078	13,500	11,500
369	Other			
20	Unclaimed Money/Proceeds Sale	789	1,000	1,000
30	Confiscated & Forfeited Property	1,822	3,000	5,000
	<b>Total Miscellaneous Revenue</b>	<b>67,827</b>	<b>41,000</b>	<b>43,100</b>
390	Other Financing Sources			
397	Transfers In			
00	Transfers In	3,480		2,500
	<b>Total Other Financing Sources</b>	<b>3,480</b>		<b>2,500</b>
	<b>Fund Total</b>	<b>383,431</b>	<b>245,800</b>	<b>223,900</b>

**City of Moses Lake  
2013 Budget**

		<b>2011 Actual</b>	<b>2012 Budgeted</b>	<b>2013 Budget</b>
<b>103</b>	<b>Grants and Donations</b>			
	<b>Expenditures</b>			
0007	Reserve For Special Purposes	190,757	45,700	16,900
0111	Full Time Salaries	145,201	67,100	76,800
0115	Retroactive Pay	9		
0126	Comp Time Taken	1,680		
0131	Overtime	8,660	4,600	4,500
0141	Vacation	5,777		
0143	Holiday - Pay In Lieu of Holiday	2,644	2,800	3,300
0211	Social Security	12,358	5,600	6,500
0213	Retirement PERS & LEOFF	8,553	3,800	4,500
0214	Workman's Compensation	2,676	1,600	1,400
0221	Medical Insurance	41,968	22,500	21,300
0223	Life Insurance	148	100	100
0241	Uniform and Clothing Allowance	510		
0312	Operating Supplies	17,044	27,100	23,200
0315	Repair and Maintenance Supplies	254	4,500	4,000
0351	Minor Equipment < \$5000	16,206	3,000	
0355	Small Equipment < \$1000	13,811	5,500	7,500
0411	Professional Services	44,672	27,300	27,300
0432	Travel & Subsistence - Education		100	100
0441	Advertising		13,000	15,000
0482	Repair & Maint. Equip. - Contracted	2,043		
0491	Miscellaneous	2,181	1,500	1,500
0494	Investigation Costs	2,695	10,000	10,000
0495	Registration & Memberships	5,062		
0641	Machinery & Equipment - Non-Lease	11,329		
0911	Transfer To 000 General Fund	3,045		
	<b>Detail Total</b>	<b>539,286</b>	<b>245,800</b>	<b>223,900</b>
	<b>Expenditures</b>			
0100	Salaries and Wages	163,972	74,500	84,600
0200	Personnel Benefits	66,214	33,600	33,800
0300	Supplies	47,316	40,100	34,700
0400	Other Services and Charges	56,653	51,900	53,900
0600	Capital	11,329		
0900	Operating Transfers	3,045		
	<b>Fund Total</b>	<b>348,529</b>	<b>200,100</b>	<b>207,000</b>
	<b>Ending Fund Balance</b>	<b>34,902</b>	<b>45,700</b>	<b>16,900</b>
	<b>Fund Total</b>	<b>383,431</b>	<b>245,800</b>	<b>223,900</b>

**City of Moses Lake  
2013 Budget**

		<u>2011</u>	<u>2012</u>	<u>2013</u>
		<b>Actual</b>	<b>Budgeted</b>	<b>Budget</b>
<b>114</b>	<b>Paths &amp; Trails</b>			
	<b>Revenue</b>			
308	Beginning Fund Balance			
00	Beginning Fund Balance	250,621	253,000	223,000
	<b>Total Beginning Fund Balance</b>	<u>250,621</u>	<u>253,000</u>	<u>223,000</u>
330	Intergovernmental Revenue			
336	State Entitlements, Impact Payments & In-Lieu Taxes			
00	State Entitlements, Impact & II	2,121		1,000
	<b>Total Intergovernmental Revenue</b>	<u>2,121</u>		<u>1,000</u>
360	Miscellaneous Revenue			
00	Contributions and Donations	2,000		1,000
	<b>Total Miscellaneous Revenue</b>	<u>2,000</u>		<u>1,000</u>
	<b>Fund Total</b>	<u><u>254,742</u></u>	<u><u>253,000</u></u>	<u><u>225,000</u></u>

**City of Moses Lake  
2013 Budget**

		<b>2011 Actual</b>	<b>2012 Budgeted</b>	<b>2013 Budget</b>
<b>114</b>	<b>Paths &amp; Trails</b>			
	<b>Expenditures</b>			
0008	Reserve For Construction Projects	235,278	216,000	189,000
0312	Operating Supplies	478	5,000	5,000
0411	Professional Services	16,195		
0431	Travel & Subsistence	1,835	1,000	1,000
0483	Repair & Maint. Other - Contracted		30,000	30,000
0491	Miscellaneous	6		
0495	Registration & Memberships	950	1,000	
0639	Other Improvements			
	Detail Total	254,742	253,000	225,000
0000	Fund Balance	235,278	216,000	189,000
0300	Supplies	478	5,000	5,000
0400	Other Services and Charges	18,986	32,000	31,000
	<b>Fund Total</b>	<b>254,742</b>	<b>253,000</b>	<b>225,000</b>

**City of Moses Lake  
2013 Budget**

		<u>2011 Actual</u>	<u>2012 Budgeted</u>	<u>2013 Budget</u>
<b>116</b>	<b>Street</b>			
	<b>Revenue</b>			
308	Beginning Fund Balance			
00	Beginning Fund Balance	109,273	27,700	1,900
	<b>Total Beginning Fund Balance</b>	<u>109,273</u>	<u>27,700</u>	<u>1,900</u>
320	Licenses and Permits			
322	Non-Business Licenses and Permits			
40	Street & Curb Permits	12,677	18,000	10,000
	<b>Total Licenses and Permits</b>	<u>12,677</u>	<u>18,000</u>	<u>10,000</u>
330	Intergovernmental Revenue			
336	State Entitlements, Impact Payments & In-Lieu Taxes			
00	State Entitlements, Impact & II	647,667	620,000	410,000
	<b>Total Intergovernmental Revenue</b>	<u>647,667</u>	<u>620,000</u>	<u>410,000</u>
340	Charges for Goods and Services			
344	Transportation			
10	Road & Street Main. & Repair	345		
349	Interfund/Interdepartment Sales & Services			
42	Reimburse Road Maint Services	32,636	8,600	20,000
	<b>Total Charges for Goods and Services</b>	<u>32,981</u>	<u>8,600</u>	<u>20,000</u>
360	Miscellaneous Revenue			
369	Other			
11	Sale of Scrap and Junk	188		
90	Miscellaneous Revenues	604		
	<b>Total Miscellaneous Revenue</b>	<u>792</u>		
390	Other Financing Sources			
397	Transfers In			
00	Transfers In	1,200,000	1,300,000	1,554,000
	<b>Total Other Financing Sources</b>	<u>1,200,000</u>	<u>1,300,000</u>	<u>1,554,000</u>
	<b>Fund Total</b>	<u><u>2,003,389</u></u>	<u><u>1,974,300</u></u>	<u><u>1,995,900</u></u>

**City of Moses Lake  
2013 Budget**

		<b>2011</b>	<b>2012</b>	<b>2013</b>
		<b>Actual</b>	<b>Budgeted</b>	<b>Budget</b>
	<b>Expenditures</b>			
<b>115</b>	<b><i>Parks/Street</i></b>			
0312	Operating Supplies	3,314	13,000	8,000
0315	Repair and Maintenance Supplies	1,740	10,000	2,500
0351	Minor Equipment < \$5000	4,930	5,000	5,000
0355	Small Equipment < \$1000	630	1,000	1,000
0471	Utility Expense - Electricity	1,390	2,000	1,500
0473	Utility Expense - Water/Sewer/Garbage	71,661	75,000	75,000
0483	Repair & Maint. Other - Contracted		4,000	4,000
0493	Reimbursable Labor Costs	52,137	45,000	45,000
	<b>Parks/Street Total</b>	<b>135,802</b>	<b>155,000</b>	<b>142,000</b>

**City of Moses Lake  
2013 Budget**

		<b>2011</b>	<b>2012</b>	<b>2013</b>
		<b>Actual</b>	<b>Budgeted</b>	<b>Budget</b>
	<b>Expenditures</b>			
<b>116</b>	<b>Street</b>			
0001	Unreserved Fund Balance	213,715	65,400	100
0111	Full Time Salaries	211,251	280,900	292,500
0112	Temporary Pay	8,531	6,000	6,000
0123	Position Change	8,877	6,100	6,500
0126	Comp Time Taken	3,609		
0131	Overtime	813	5,200	5,500
0141	Vacation	22,338		
0142	Holiday Pay	10,779		
0145	Sick Pay	19,148		
0147	Civil Leave	378		
0211	Social Security	21,488	22,800	24,100
0213	Retirement PERS & LEOFF	16,993	20,600	16,400
0214	Workman's Compensation	6,314	7,400	7,600
0216	L&I Retro Pool	(122)		
0221	Medical Insurance	71,356	72,200	65,500
0223	Life Insurance	391	300	800
0311	office Supplies	666	400	400
0312	Operating Supplies	1,698	1,500	1,500
0314	Books - Less Than \$100.00 Total Value		300	300
0315	Repair and Maintenance Supplies	97,969	116,000	116,000
0323	Gas-Propane-Fuel	88	300	300
0351	Minor Equipment < \$5000		5,000	9,500
0355	Small Equipment < \$1000	983		
0411	Professional Services	6,762		
0421	Telephone	2,705	1,500	1,500
0431	Travel & Subsistence	249	200	200
0432	Travel & Subsistence - Education	20	2,200	2,200

**City of Moses Lake  
2013 Budget**

		<b>2011 Actual</b>	<b>2012 Budgeted</b>	<b>2013 Budget</b>
<b>116</b>	<b>Street</b>			
0453	Rental/Lease Other Equipment	280	1,000	1,000
0471	Utility Expense - Electricity	389,308	414,000	414,000
0473	Utility Expense - Water/Sewer/Garbage		500	500
0482	Repair & Maint. Equip. - Contracted	1,665	2,000	2,000
0483	Repair & Maint. Other - Contracted	26,328	66,000	84,000
0491	Miscellaneous	1,229	1,000	1,000
0492	Taxes and Assessments	253	500	500
0493	Reimbursable Labor Costs	162,529	111,400	185,000
0495	Registration & Memberships	450	1,600	1,600
0498	Tuition - Educational Benefit		400	400
0636	Lights, Signs, Signals		18,000	
0641	Machinery & Equipment - Non-Lease			10,000
0933	Transfer To 519 Equipment Rental	230,000	258,800	266,600
0938	Transfer To 503 Self Insurance	24,000	24,000	24,000
0939	Transfer To 517 Central Services	10,100	11,800	12,400
0940	Transfer To 528 Building Maintenance	22,600	22,600	22,600
0949	Operations Complex Rent	119,100	119,100	119,100
0981	Transfer To 281 G O Bond Fund	152,300	152,300	152,300
	<b>Street Total</b>	<b>1,867,141</b>	<b>1,819,300</b>	<b>1,853,900</b>
	 Detail Total	 <b>2,002,944</b>	 <b>1,974,300</b>	 <b>1,995,900</b>
	 <b>Expenditures Excluding Capital</b>			
<b>115</b>	<b>Parks/Street</b>	135,802	155,000	142,000
<b>116</b>	<b>Street</b>	1,653,427	1,735,900	1,843,800
	<b>Total Excluding Capital</b>	<b>1,789,229</b>	<b>1,890,900</b>	<b>1,985,800</b>
	 <b>Capital Expenditures</b>			
<b>116</b>	<b>Street</b>		18,000	10,000
	<b>Capital Total</b>	<b>0</b>	<b>18,000</b>	<b>10,000</b>
	 <b>Ending Fund Balance</b>	 <b>213,715</b>	 <b>65,400</b>	 <b>100</b>
	<b>Fund Total</b>	<b>2,002,944</b>	<b>1,974,300</b>	<b>1,995,900</b>

**City of Moses Lake  
2013 Budget**

		2011 Actual	2012 Budgeted	2013 Budget
<b>119</b>	<b>Street Repair/Reconstruction Revenue</b>			
308	Beginning Fund Balance			
00	Beginning Fund Balance	476,881	347,900	50,000
	<b>Total Beginning Fund Balance</b>	<b>476,881</b>	<b>347,900</b>	<b>50,000</b>
310	Taxes			
316	Business Taxes			
42	Water	1,525	1,100	1,100
43	Gas	26,902	30,000	30,000
45	Garbage/Solid Waste	2,102	2,000	2,000
46	Television Cable	602	500	500
47	Telephone & Telegraph	33,425	48,000	35,000
51	Electric	123,228	125,000	130,000
72	Utility Tax Water	117,813	100,000	110,000
74	Utility Tax Sewer	90,590	84,000	88,000
75	Utility Tax Garbage	67,090	58,000	60,000
76	Utility Tax Garbage	20,892	20,000	20,000
317	Excise Taxes			
34	REET 1 First Quarter Percent	161,909	165,000	160,000
	<b>Total Taxes</b>	<b>646,077</b>	<b>633,600</b>	<b>636,600</b>
330	Intergovernmental Revenue			
00	State Grants	70,907		
	<b>Total Intergovernmental Revenue</b>	<b>70,907</b>		
368	Special Assessment Principal-Current			
10	Capital Assessments	67,757		
	<b>Total Miscellaneous Revenue</b>	<b>67,757</b>		
390	Other Financing Sources			
397	Transfers In			
00	Transfers In	600,000	600,000	630,000
	<b>Total Other Financing Sources</b>	<b>600,000</b>	<b>600,000</b>	<b>630,000</b>
	<b>Fund Total</b>	<b>1,861,622</b>	<b>1,581,500</b>	<b>1,316,600</b>

**City of Moses Lake  
2013 Budget**

		<b>2011 Actual</b>	<b>2012 Budgeted</b>	<b>2013 Budget</b>
<b>119</b>	<b>Street Repair/Reconstruction</b>			
	<b>Expenditures</b>			
0001	Unreserved Fund Balance	148,012	123,500	26,600
0485	R&M-Major Projects	890,110	1,260,000	1,110,000
0493	Reimbursable Labor Costs	219,188		
0632	Street Reconstruction	127,315	30,000	180,000
0633	Sidewalks and Pavers		150,000	
0636	Lights, Signs, Signals	40,772		
0637	Alleys	259,218		
0699	Reimbursable Labor Charges	92,822		
0984	Transfer To 284 G O Bond Fund	87,500	18,000	
	Detail Total	<u>1,864,937</u>	<u>1,581,500</u>	<u>1,316,600</u>
	<b>Expenditures Excluding Capital</b>			
0400	Other Services and Charges	1,109,298	1,260,000	1,110,000
0900	Operating Transfers	87,500	18,000	
	<b>Total Excluding Capital</b>	<u><b>1,196,798</b></u>	<u><b>1,278,000</b></u>	<u><b>1,110,000</b></u>
	<b>Capital Expenditures</b>			
0600	Capital Outlays	520,127	180,000	180,000
	<b>Capital Total</b>	<u><b>520,127</b></u>	<u><b>180,000</b></u>	<u><b>180,000</b></u>
	<b>Ending Fund Balance</b>	<u><b>148,012</b></u>	<u><b>123,500</b></u>	<u><b>26,600</b></u>
	<b>Fund Total</b>	<u><u><b>1,864,937</b></u></u>	<u><u><b>1,581,500</b></u></u>	<u><u><b>1,316,600</b></u></u>

**City of Moses Lake  
2013 Budget**

		<u>2011 Actual</u>	<u>2012 Budgeted</u>	<u>2013 Budget</u>
<b>150</b>	<b>Parks Fees</b>			
	<b>Revenue</b>			
308	Beginning Fund Balance			
00	Beginning Fund Balance	293,999		
	<b>Total Beginning Fund Balance</b>	<u>293,999</u>		
	<b>Fund Total</b>	<u>293,999</u>	<u>0</u>	<u>0</u>
	<b>Expenditures</b>			
0959	Reserved For Transfer To	293,999		
	Detail Total	<u>293,999</u>		
0900	Operating Transfers	293,999		
	<b>Fund Total</b>	<u>293,999</u>	<u>0</u>	<u>0</u>

**City of Moses Lake  
2013 Budget**

		2011 Actual	2012 Budgeted	2013 Budget
197	<b>Basin Homes Block Grant</b>			
	<b>Revenue</b>			
308	Beginning Fund Balance			
00	Beginning Fund Balance	97,960		
	<b>Total Beginning Fund Balance</b>	97,960		
	<b>Fund Total</b>	97,960	0	0
	<b>Expenditures</b>			
0958	Transfer To Park & Rec.	97,960		
	Detail Total	97,960		
0900	Interfund Payments	97,960		
	<b>Fund Total</b>	97,960	0	0

**City of Moses Lake  
2013 Budget**

		<b>2011 Actual</b>	<b>2012 Budgeted</b>	<b>2013 Budget</b>
<b>308</b>	<b>Capital</b>			
	<b>Revenue</b>			
308	Beginning Fund Balance			
00	Beginning Fund Balance	257,449	257,400	
	<b>Total Beginning Fund Balance</b>	<b>257,449</b>	<b>257,400</b>	
	<b>Fund Total</b>	<b>257,449</b>	<b>257,400</b>	<b>0</b>
	<b>Expenditures</b>			
0003	Reserve For Capital Improvement	257,449	257,400	
	Detail Total	257,449	257,400	
	<b>Ending Fund Balance</b>	<b>257,449</b>	<b>257,400</b>	
	<b>Fund Total</b>	<b>257,449</b>	<b>257,400</b>	<b>0</b>

**City of Moses Lake  
2013 Budget**

		<b>2011 Actual</b>	<b>2012 Budgeted</b>	<b>2013 Budget</b>
<b>314</b>	<b>Park &amp; Recreation Improvements</b>			
	<b>Revenue</b>			
308	Beginning Fund Balance			
00	Beginning Fund Balance	9,844	107,800	60,000
	<b>Total Beginning Fund Balance</b>	<b>9,844</b>	<b>107,800</b>	<b>60,000</b>
390	Other Financing Sources			
397	Transfers In			
00	Transfers In	97,960	80,000	
	<b>Total Other Financing Sources</b>	<b>97,960</b>	<b>80,000</b>	
	<b>Fund Total</b>	<b>107,804</b>	<b>187,800</b>	<b>60,000</b>
	<b>Expenditures</b>			
0003	Reserve For Capital Improvement	107,804	107,800	60,000
0631	Improvements Other Than Building		80,000	
	Detail Total	107,804	187,800	60,000
	<b>Capital Expenditures</b>			
0600	Capital Outlays		80,000	
	<b>Capital Total</b>		<b>80,000</b>	
	<b>Ending Fund Balance</b>	<b>9,844</b>	<b>107,800</b>	<b>60,000</b>
	<b>Fund Total</b>	<b>9,844</b>	<b>187,800</b>	<b>60,000</b>
<b>315</b>	<b>Parks Mitigation</b>			
	<b>Revenue</b>			
308	Beginning Fund Balance			
00	Beginning Fund Balance		328,400	264,200
	<b>Total Beginning Fund Balance</b>		<b>328,400</b>	<b>264,200</b>
390	Other Financing Sources			
397	Transfers In			
89	Other Planning & Dev Fees & Charges	40,655	20,000	36,000
00	Transfers In	293,999		
	<b>Total Other Financing Sources</b>	<b>334,654</b>	<b>20,000</b>	<b>36,000</b>
	<b>Fund Total</b>	<b>334,654</b>	<b>348,400</b>	<b>300,200</b>
	<b>Expenditures</b>			
0003	Unreserved Fund Balance	328,419	8,400	200
0631	Improvements Other Than Building	6,235	340,000	300,000
	Detail Total	334,654	348,400	300,200
0000	Fund Balance	328,419	8,400	200
0600	Capital	6,235	340,000	300,000
	<b>Fund Total</b>	<b>334,654</b>	<b>348,400</b>	<b>300,200</b>

**City of Moses Lake  
2013 Budget**

		2011 Actual	2012 Budgeted	2013 Budget
<b>410</b>	<b>Water / Sewer Fund</b>			
	<b>Revenue</b>			
308	Beginning Fund Balance			
37	Beginning Fund Balance	3,726,568	4,062,900	3,517,800
	<b>Total Beginning Fund Balance</b>	<b>3,726,568</b>	<b>4,062,900</b>	<b>3,517,800</b>
320	Licenses and Permits			
321	Business Licenses and Permits			
51	Waste Water Permit Fees	11,500	11,500	11,500
	<b>Total Licenses and Permits</b>	<b>11,500</b>	<b>11,500</b>	<b>11,500</b>
340	Charges for Goods and Services			
343	Utilities and Environment			
40	Water	5,337,925	4,931,000	5,181,000
50	Sewer	3,690,724	3,466,000	3,582,000
	<b>Total Charges for Goods and Services</b>	<b>9,028,649</b>	<b>8,397,000</b>	<b>8,763,000</b>
360	Miscellaneous Revenue			
362	Rents, Leases and Concessions			
11	Meter Rental	10,054	9,000	8,000
50	Space & Facilities Leases Long Term	106,061	92,000	95,000
365	Internal Service Fund Miscellaneous Revenues			
50	Interfund Space/Fac. Leases Long Term	459,500	460,000	460,000
366	Interfund/Interdepartmental-Miscellaneous Revenues			
10	Interfund Interest	83,000	112,400	113,700
369	Other			
11	Sale of Scrap and Junk	18,535		
90	Miscellaneous Revenues	216		
	<b>Total Miscellaneous Revenue</b>	<b>677,366</b>	<b>673,400</b>	<b>676,700</b>
370	Other Income and Expenses			
372	Extraordinary/Special Items			
00	Insurance Recoveries	3,716,344		
373	Other Gains (Losses)			
379	Capital Contributions			
34	Capital Assessment Water	17,686		
35	Capital Assessment Sewer	26,035		
	<b>Total Other Income and Expenses</b>	<b>3,760,065</b>		
380	Other Income and Expenses			
20	Interfund Loan Repayments Received	58,812	59,400	320,000
382	Proceeds of Long-Term Debt-Proprietary Funds			
20	Revenue Bond Proceeds	4,958,563		
385	Collections of Accrued Revenues and Receivables			
00	Collect of Accrued Revenue & Receivables	354		
388	Other Increase in Fund Balances/Net Assets			
10	Contributed Capital-Local Sources	172,764	260,000	180,000
	<b>Total Other Income and Expenses</b>	<b>5,190,493</b>	<b>319,400</b>	<b>500,000</b>
	<b>Fund Total</b>	<b>22,394,641</b>	<b>13,464,200</b>	<b>13,469,000</b>

**City of Moses Lake**

**2013 Budget**

		<b>2011</b>	<b>2012</b>	<b>2013</b>
		<b>Actual</b>	<b>Budgeted</b>	<b>Budget</b>
	<b>Expenses</b>			
<b>411</b>	<b>Water Department</b>			
0111	Full Time Salaries	475,981	585,000	608,300
0112	Temporary Pay	13,412	23,800	24,400
0123	Position Change	9,392	6,200	6,600
0126	Comp Time Taken	1,393		
0131	Overtime	12,219	16,000	16,800
0141	Vacation	52,769		
0142	Holiday Pay	23,904		
0145	Sick Pay	12,492		
0191	Payroll Reimbursement	(507)		
0211	Social Security	45,137	48,300	50,200
0213	Retirement PERS & LEOFF	37,093	44,600	34,900
0214	Workman's Compensation	10,743	12,500	12,600
0216	L&I Retro Pool	(206)		
0221	Medical Insurance	162,905	166,700	148,400
0223	Life Insurance	824	800	900
0224	Retiree's Health Insurance Plan	2,265	1,500	1,400
0311	office Supplies	1,678	1,500	1,500
0312	Operating Supplies	98,422	101,000	101,000
0313	Oil & Lubricants		1,500	1,500
0314	Books - Less Than \$100.00 Total Value	58	400	400
0315	Repair and Maintenance Supplies	137,782	110,000	110,000
0316	Repair and Maintenance Meters	166,338	10,000	10,000
0351	Minor Equipment < \$5000	12,323	5,000	12,300
0354	Computer Software	1,393		
0355	Small Equipment < \$1000	3,237	7,000	5,700
0411	Professional Services	28,260	37,000	43,000
0421	Telephone	3,941	4,200	4,200
0422	Postage	2,471	4,800	4,800

**City of Moses Lake  
2013 Budget**

		<b>2011 Actual</b>	<b>2012 Budgeted</b>	<b>2013 Budget</b>
<b>411</b>	<b>Water Department</b>			
0431	Travel & Subsistence	133	400	400
0432	Travel & Subsistence - Education	1,318	3,000	3,000
0453	Rental/Lease Other Equipment	38		
0458	Rental/Lease Short Term		800	1,000
0471	Utility Expense - Electricity	221,239	180,000	180,000
0481	Repair & Maint. Building - Contracted	1,851	5,000	5,000
0482	Repair & Maint. Equip. - Contracted	8,397	53,400	41,000
0483	Repair & Maint. Other - Contracted	18,626	35,700	13,000
0491	Miscellaneous	10,896	14,000	15,500
0492	Taxes and Assessments	103,137	65,000	80,000
0493	Reimbursable Labor Costs	115,020	126,000	156,000
0495	Registration & Memberships	3,344	2,800	4,200
0496	Printing & Binding	3,340	5,000	5,000
0498	Tuition - Educational Benefit		800	800
0639	Other Improvements	39,106	10,000	12,000
0641	Machinery & Equipment - Non-Lease	19,900	43,500	109,000
0645	Water Meters	94,573	250,000	250,000
0929	Transfer To 477 Water/Sewer Construction	900,000	900,000	1,080,000
0933	Transfer To 519 Equipment Rental	97,800	80,100	82,500
0938	Transfer To 503 Self Insurance	32,300	32,300	32,300
0939	Transfer To 517 Central Services	21,700	25,300	26,000
0940	Transfer To 528 Building Maintenance	26,700	26,700	26,700
0960	Transfer To 483 W/S Lease	8,700	8,700	6,700
	<b>Water Department Total</b>	<b>3,043,837</b>	<b>3,056,300</b>	<b>3,329,000</b>

**City of Moses Lake  
2013 Budget**

		<b>2011 Actual</b>	<b>2012 Budgeted</b>	<b>2013 Budget</b>
<b>Expenses</b>				
<b>412</b>	<b>Sewer Department</b>			
0111	Full Time Salaries	375,808	555,500	578,700
0112	Temporary Pay		5,000	5,000
0115	Retroactive Pay	30		
0123	Position Change	12,075	7,100	6,500
0126	Comp Time Taken	8,757		
0131	Overtime	9,331	20,500	19,300
0132	Holiday - Worked	2,737		
0141	Vacation	40,117		
0142	Holiday Pay	22,035		
0145	Sick Pay	49,023		
0147	Civil Leave	422		
0191	Payroll Reimbursement	(15)		
0211	Social Security	38,792	45,000	46,700
0213	Retirement PERS & LEOFF	32,320	41,500	32,500
0214	Workman's Compensation	11,030	14,800	14,800
0216	L&I Retro Pool	(245)		
0221	Medical Insurance	159,729	171,200	155,300
0223	Life Insurance	761	800	900
0224	Retiree's Health Insurance Plan	423		
0311	office Supplies	813	700	700
0312	Operating Supplies	48,565	55,300	55,300
0313	Oil & Lubricants	2,271	5,400	5,400
0314	Books - Less Than \$100.00 Total Value		200	200
0315	Repair and Maintenance Supplies	55,294	42,000	42,000
0323	Gas-Propane-Fuel	5,344	6,400	6,400
0351	Minor Equipment < \$5000	15,685	10,200	2,500
0354	Computer Software	996		1,000
0355	Small Equipment < \$1000	2,773	2,900	
0411	Professional Services	31,002	43,400	43,400
0421	Telephone	1,308	1,400	1,400
0422	Postage	2,174	1,500	1,500
0431	Travel & Subsistence		100	100
0432	Travel & Subsistence - Education	326	2,000	2,000
0441	Advertising	323		
0453	Rental/Lease Other Equipment	989	200	1,000
0471	Utility Expense - Electricity	110,429	125,000	125,000
0473	Utility Expense - Water/Sewer/Garbage	49,940	45,000	45,000
0481	Repair & Maint. Building - Contracted	1,437		2,000
0482	Repair & Maint. Equip. - Contracted	26,287	25,000	25,000
0483	Repair & Maint. Other - Contracted	46,325	210,600	220,600
0491	Miscellaneous	25,052	29,300	29,300
0493	Reimbursable Labor Costs	124,290	138,000	145,000
0495	Registration & Memberships	823	3,500	3,500
0498	Tuition - Educational Benefit	280	400	400

**City of Moses Lake  
2013 Budget**

		<b>2011 Actual</b>	<b>2012 Budgeted</b>	<b>2013 Budget</b>
<b>412</b>	<b>Sewer Department</b>			
0641	Machinery & Equipment - Non-Lease			10,000
0929	Transfer To 477 Water/Sewer Construction	1,730,000	1,730,000	2,160,000
0933	Transfer To 519 Equipment Rental	241,000	207,600	214,000
0938	Transfer To 503 Self Insurance	35,800	35,800	35,800
0939	Transfer To 517 Central Services	13,100	15,200	15,700
0940	Transfer To 528 Building Maintenance	11,400	11,400	11,400
0960	Transfer To 483 W/S Lease	47,000	47,000	36,300
	<b>Sewer Department Total</b>	<b>3,394,155</b>	<b>3,656,900</b>	<b>4,101,600</b>

City of Moses Lake

2013 Budget

		2011	2012	2013
		Actual	Budgeted	Budget
<b>Expenses</b>				
<b>413</b>	<b>Water Billing Department</b>			
0001	Unreserved Fund Balance	5,458,092	3,274,500	1,173,400
0111	Full Time Salaries	107,392	141,400	147,100
0112	Temporary Pay	10,037	5,500	5,300
0126	Comp Time Taken	1,297		
0131	Overtime	39	700	800
0141	Vacation	13,231		
0142	Holiday Pay	5,697		
0145	Sick Pay	7,043		
0211	Social Security	10,912	11,300	11,800
0213	Retirement PERS & LEOFF	8,325	10,000	7,900
0214	Workman's Compensation	3,144	3,500	3,600
0216	L&I Retro Pool	(59)		
0221	Medical Insurance	36,534	38,500	34,900
0223	Life Insurance	235	200	300
0312	Operating Supplies	2,116	3,000	2,500
0355	Small Equipment < \$1000			500
0411	Professional Services	761,189	1,000	2,000
0417	Bank Charges	12,774	15,000	17,000
0421	Telephone	439	200	400
0422	Postage	26,059	26,000	27,000
0453	Rental/Lease Other Equipment	410	1,000	1,000
0482	Repair & Maint. Equip. - Contracted	1,405	1,000	1,500
0491	Miscellaneous	121		1,000
0492	Taxes and Assessments	317,618	300,000	300,000
0641	Machinery & Equipment - Non-Lease			18,000
0791	Interfund Debt/Short Term Issued	1,500,000		
0906	Transfer To 006 Misc. Services	175,700	175,700	1,475,700
0927	Transfer To Revenue Bond Funds	300,781	564,000	581,000
0929	Transfer To 477 Water/Sewer Construction	2,452,500		
0930	Transfer To 472 Operations Complex Construction		200,000	240,000
0933	Transfer To 519 Equipment Rental	25,500	22,300	23,000
0938	Transfer To 503 Self Insurance	8,200	8,200	8,200
0939	Transfer To 517 Central Services	19,700	23,000	25,000
0940	Transfer To 528 Building Maintenance	17,900	17,900	17,900
0941	Transfer To Bldg Maint Civic Center	30,400	30,400	31,100
0953	Transfer To 485 Public Works Trust Fund	106,000	106,000	101,400
0957	Transfer To 486 - GOB 2006	38,100	38,100	38,200
	<b>Water Billing Department Total</b>	<b>11,458,830</b>	<b>5,018,400</b>	<b>4,297,500</b>

**City of Moses Lake**

**2013 Budget**

		<b>2011</b>	<b>2012</b>	<b>2013</b>
		<b>Actual</b>	<b>Budgeted</b>	<b>Budget</b>
	<b>Expenses</b>			
<b>414</b>	<b>Sewer Billing Department</b>			
0111	Full Time Salaries	61,016	72,500	83,800
0112	Temporary Pay	1,430	10,500	10,500
0131	Overtime	1,232		700
0141	Vacation	2,369		
0142	Holiday Pay	2,921		
0145	Sick Pay	2,115		
0211	Social Security	5,213	6,300	7,300
0213	Retirement PERS & LEOFF	4,302	5,100	4,500
0214	Workman's Compensation	488	700	1,300
0216	L&I Retro Pool	(21)		
0221	Medical Insurance	33,666	32,600	29,500
0223	Life Insurance	156	200	200
0312	Operating Supplies	1,171	1,000	1,000
0355	Small Equipment < \$1000			500
0411	Professional Services	282	500	500
0417	Bank Charges	12,260	14,000	13,400
0421	Telephone	439	100	500
0422	Postage	18,406	19,500	20,000
0491	Miscellaneous			2,000
0492	Taxes and Assessments	141,180	130,000	132,000
0521	Port of Moses Lake Agreement	50,000	50,000	50,000
0906	Transfer To 006 Misc. Services	118,400	118,400	118,400
0927	Transfer To Revenue Bond Funds	300,781	564,000	581,000
0929	Transfer To 477 Water/Sewer Construction	2,452,500		
0938	Transfer To 503 Self Insurance	2,500	2,500	2,500
0939	Transfer To 517 Central Services	19,700	23,000	25,000
0940	Transfer To 528 Building Maintenance	17,900	17,900	17,900
0941	Transfer To Bldg Maint Civic Center	30,400	30,400	31,100
0953	Transfer To 485 Public Works Trust Fund	595,300	595,300	569,100
0957	Transfer To 486 - GOB 2006	38,100	38,100	38,200
	Sewer Billing Department Total	<u>3,914,207</u>	<u>1,732,600</u>	<u>1,740,900</u>
	Detail Total	<u>21,811,029</u>	<u>13,464,200</u>	<u>13,469,000</u>

**City of Moses Lake  
2013 Budget**

		<b>2011 Actual</b>	<b>2012 Budgeted</b>	<b>2013 Budget</b>
<b>410</b>	<b>Water / Sewer Fund</b>			
	<b>Expenditures Excluding Capital</b>			
<i>411</i>	<i>Water Department</i>	2,890,258	2,752,800	2,958,000
<i>412</i>	<i>Sewer Department</i>	3,394,155	3,656,900	4,091,600
<i>413</i>	<i>Water Billing Department</i>	6,000,738	1,743,900	3,106,100
<i>414</i>	<i>Sewer Billing Department</i>	3,914,207	1,732,600	1,740,900
	<b>Total Excluding Capital</b>	<b>16,199,358</b>	<b>9,886,200</b>	<b>11,896,600</b>
	<b>Capital Expenditures</b>			
<i>411</i>	<i>Water Department</i>	153,579	303,500	371,000
<i>412</i>	<i>Sewer Department</i>			10,000
<i>413</i>	<i>Water Billing Department</i>			18,000
	<b>Capital Total</b>	<b>153,579</b>	<b>303,500</b>	<b>399,000</b>
	<b>Ending Fund Balance</b>	<b>5,458,092</b>	<b>3,274,500</b>	<b>1,173,400</b>
	<b>Fund Total</b>	<b>21,811,029</b>	<b>13,464,200</b>	<b>13,469,000</b>

**City of Moses Lake  
2013 Budget**

		<u>2011 Actual</u>	<u>2012 Budgeted</u>	<u>2013 Budget</u>
<b>471</b>	<b>Water Rights</b>			
	<b>Revenue</b>			
308	Beginning Fund Balance			
37	Beginning Fund Balance	338,760	389,400	592,600
	<b>Total Beginning Fund Balance</b>	<u>338,760</u>	<u>389,400</u>	<u>592,600</u>
390	Other Financing Sources			
397	Transfers In			
00	Transfers In		200,000	240,000
	<b>Total Other Financing Sources</b>		<u>200,000</u>	<u>240,000</u>
360	Miscellaneous Revenue			
12	Planning/Development Contributions	53,913		
	<b>Total Miscellaneous Revenue</b>	<u>53,913</u>		
	<b>Fund Total</b>	<u>392,673</u>	<u>589,400</u>	<u>832,600</u>
	<b>Expenses</b>			
0001	Unreserved Fund Balance	392,673	589,400	832,600
	Detail Total	<u>392,673</u>	<u>589,400</u>	<u>832,600</u>
	<b>Ending Fund Balance</b>	<u>392,673</u>	<u>589,400</u>	<u>832,600</u>
	<b>Fund Total</b>	<u>392,673</u>	<u>589,400</u>	<u>832,600</u>

**City of Moses Lake  
2013 Budget**

		<b>2011 Actual</b>	<b>2012 Budgeted</b>	<b>2013 Budget</b>
<b>477</b>	<b>Water Sewer Construction</b>			
	<b>Revenue</b>			
308	Beginning Fund Balance			
37	Beginning Fund Balance	1,371,860	3,099,600	2,599,800
	<b>Total Beginning Fund Balance</b>	<b>1,371,860</b>	<b>3,099,600</b>	<b>2,599,800</b>
<hr/>				
360	Miscellaneous Revenue			
366	Interfund/Interdepartmental-Miscellaneous Revenues			
10	Interfund Interest		80,000	
	<b>Total Miscellaneous Revenue</b>		<b>80,000</b>	
<hr/>				
390	Other Financing Sources			
397	Transfers In			
00	Transfers In	7,535,000	2,630,000	3,240,000
	<b>Total Other Financing Sources</b>	<b>7,535,000</b>	<b>2,630,000</b>	<b>3,240,000</b>
<hr/>				
	<b>Fund Total</b>	<b>8,906,860</b>	<b>5,809,600</b>	<b>5,839,800</b>

**City of Moses Lake  
2013 Budget**

		<b>2011 Actual</b>	<b>2012 Budgeted</b>	<b>2013 Budget</b>
<b>477</b>	<b>Water Sewer Construction</b>			
	<b>Expenses</b>			
0008	Reserve For Construction Projects	3,607,058	974,600	1,559,800
0611	Land Purchase	112,602		
0621	Building Construction	288		
0631	Improvements Other Than Building	24,363		
0653	CIP-Water Projects	1,794,202	3,275,000	1,150,000
0654	CIP-Sewer Projects	2,875,736	1,560,000	3,130,000
0699	Reimbursable Labor Charges	492,611		
	Detail Total	<u>8,906,860</u>	<u>5,809,600</u>	<u>5,839,800</u>
	<b>Capital Expenditures</b>			
0600	Capital	5,299,803	4,835,000	4,280,000
	<b>Capital Total</b>	<u>5,299,803</u>	<u>4,835,000</u>	<u>4,280,000</u>
	<b>Ending Fund Balance</b>	<u>3,607,058</u>	<u>974,600</u>	<u>1,559,800</u>
	<b>Fund Total</b>	<u>8,906,860</u>	<u>5,809,600</u>	<u>5,839,800</u>

**City of Moses Lake  
2013 Budget**

		<b>2011 Actual</b>	<b>2012 Budgeted</b>	<b>2013 Budget</b>
<b>490</b>	<b>Sanitation Fund</b>			
	<b>Revenue</b>			
308	Beginning Fund Balance			
38	Beginning Fund Balance	606,961	627,900	296,700
	<b>Total Beginning Fund Balance</b>	<b>606,961</b>	<b>627,900</b>	<b>296,700</b>
340	Charges for Goods and Services			
343	Utilities and Environment			
70	Garbage Solid Waste	2,307,750	2,070,000	2,160,000
	<b>Total Charges for Goods and Services</b>	<b>2,307,750</b>	<b>2,070,000</b>	<b>2,160,000</b>
360	Miscellaneous Revenue			
366	Interfund/Interdepartmental-Miscellaneous Revenues			
10	Interfund Interest	77,828	70,300	57,000
369	Other			
90	Miscellaneous Revenues	428		
	<b>Total Miscellaneous Revenue</b>	<b>78,256</b>	<b>70,300</b>	<b>57,000</b>
380	Other Income and Expenses			
381	Interfund Loan Receipts			
20	Interfund Loan Repayments Received	270,662	327,600	291,900
390	Other Financing Sources			
	<b>Total Other Income and Expenses</b>	<b>270,662</b>	<b>327,600</b>	<b>291,900</b>
	<b>Fund Total</b>	<b>3,263,630</b>	<b>3,095,800</b>	<b>2,805,600</b>

**City of Moses Lake  
2013 Budget**

		<b>2011 Actual</b>	<b>2012 Budgeted</b>	<b>2013 Budget</b>
<b>Expenses</b>				
<b>490</b>	<b>Sanitation Fund</b>			
0001	Unreserved Fund Balance	292,130	543,900	101,650
0111	Full Time Salaries	40,317	48,000	60,400
0112	Temporary Pay	1,441		
0123	Position Change			650
0126	Comp Time Taken	474		
0131	Overtime	1,471	300	
0141	Vacation	2,677		
0142	Holiday Pay	2,318		
0145	Sick Pay	1,422		
0211	Social Security	3,707	3,700	4,700
0213	Retirement PERS & LEOFF	2,984	3,400	3,300
0214	Workman's Compensation	299	300	400
0216	L&I Retro Pool	(4)		
0221	Medical Insurance	20,006	22,200	21,000
0223	Life Insurance	93	100	200
0312	Operating Supplies	48,418	2,000	2,000
0411	Professional Services	243	300	300
0417	Bank Charges	12,095	14,000	7,500
0421	Telephone	343		600
0422	Postage	11,648	14,000	14,000
0428	Customer Refunds	44,169	45,000	44,000
0491	Miscellaneous	40	2,000	2,000
0492	Taxes and Assessments	130,707	125,000	130,000
0493	Reimbursable Labor Costs	24,207	22,000	20,000
0497	Garbage Contract	1,984,742	1,650,000	1,800,000
0512	Land Fill Dumping Fees	427,036	390,000	380,000
0906	Transfer To 006 Misc. Services	129,600	129,600	129,600
0933	Transfer To 519 Equipment Rental	12,800	11,100	11,400
0938	Transfer To 503 Self Insurance	2,800	2,800	2,800
0939	Transfer To 517 Central Services	19,700	23,000	25,300
0940	Transfer To 528 Building Maintenance	12,700	12,700	12,700
0941	Transfer To Bldg Maint Civic Center	30,400	30,400	31,100
	<b>Detail Total</b>	<b>3,260,983</b>	<b>3,095,800</b>	<b>2,805,600</b>
<b>Expenditures Excluding Capital</b>				
0100	Salaries and Wages	50,120	48,300	61,050
0200	Personnel Benefits	27,086	29,700	29,600
0300	Supplies	48,418	2,000	2,000
0400	Other Services and Charges	2,208,194	1,872,300	2,018,400
0500	Intergovernmental	427,036	390,000	380,000
0900	Operating Transfers	208,000	209,600	212,900
	<b>Total Excluding Capital</b>	<b>2,968,853</b>	<b>2,551,900</b>	<b>2,703,950</b>
	<b>Ending Fund Balance</b>	<b>292,130</b>	<b>543,900</b>	<b>101,650</b>
	<b>Fund Total</b>	<b>3,260,983</b>	<b>3,095,800</b>	<b>2,805,600</b>

**City of Moses Lake  
2013 Budget**

		<b>2011 Actual</b>	<b>2012 Budgeted</b>	<b>2013 Budget</b>
<b>493</b>	<b>Storm Water</b>			
	<b>Revenue</b>			
308	Beginning Fund Balance			
34	Beginning Fund Balance	239,147	149,100	403,500
	<b>Total Beginning Fund Balance</b>	<b>239,147</b>	<b>149,100</b>	<b>403,500</b>
330	Intergovernmental Revenue			
334	State Grants			
00	State Grants	128,790		649,000
	<b>Total Intergovernmental Revenue</b>	<b>128,790</b>		<b>649,000</b>
340	Charges for Goods and Services			
343	Utilities and Environment			
83	Storm Drainage Fees & Charges	706,241	700,000	700,000
349	Interfund/Interdepartment Sales & Services			
32	Reimburse Engineering Services	10,079		
31	Natural Resources Services	33,330		
	<b>Total Charges for Goods and Services</b>	<b>749,651</b>	<b>700,000</b>	<b>700,000</b>
	<b>Fund Total</b>	<b>1,117,588</b>	<b>849,100</b>	<b>1,752,500</b>

**City of Moses Lake  
2013 Budget**

		<b>2011</b>	<b>2012</b>	<b>2013</b>
		<b>Actual</b>	<b>Budgeted</b>	<b>Budget</b>
<b>493</b>	<b>Storm Water</b>			
	<b>Expenses</b>			
0001	Unreserved Fund Balance	277,403	44,400	244,500
0111	Full Time Salaries	152,624	211,700	215,500
0112	Temporary Pay	1,000		
0126	Comp Time Taken	1,096		
0131	Overtime	934	3,100	3,300
0141	Vacation	6,584		
0142	Holiday Pay	6,844		
0145	Sick Pay	4,969		
0211	Social Security	12,887	16,400	16,800
0213	Retirement PERS & LEOFF	10,604	15,200	11,700
0214	Workman's Compensation	4,776	5,900	5,900
0216	L&I Retro Pool	(97)		
0221	Medical Insurance	64,733	71,600	53,900
0223	Life Insurance	288	400	400
0312	Operating Supplies	6,328	6,000	4,500
0355	Small Equipment < \$1000	2,229	7,000	1,000
0493	Reimbursable Labor Costs	44,054	48,000	48,000
0495	Registration & Memberships	123	500	500
0512	Land Fill Dumping Fees	20,326	30,000	25,000
0634	Storm Drains	65,200	175,000	865,400
0821	Interest Interfund Debt	1,000		700
0906	Transfer To 006 Misc. Services	30,000	30,000	30,000
0933	Transfer To 519 Equipment Rental	59,400	102,200	105,200
	Detail Total	<u>773,306</u>	<u>767,400</u>	<u>1,632,300</u>

**City of Moses Lake  
2013 Budget**

		<b>2011 Actual</b>	<b>2012 Budgeted</b>	<b>2013 Budget</b>
<b>493</b>	<b>Storm Water</b>			
	<b>Expenditures Excluding Capital</b>			
0100	Salaries and Wages		214,800	218,800
0200	Personnel Benefits		109,500	88,700
0300	Supplies	41,202	20,500	20,800
0400	Other Services and Charges	64,824	117,700	128,400
0500	Intergovernmental	22,711	35,000	30,000
0700	Debt Service Principal	19,604		20,000
0800	Debt Service/Interest & Related Costs	1,000		700
0900	Operating Transfers	89,400	132,200	135,200
	<b>Total Excluding Capital</b>	<b>238,740</b>	<b>629,700</b>	<b>642,600</b>
	<b>Capital Expenditures</b>			
0600	Capital	330,847	175,000	865,400
	<b>Capital Total</b>	<b>330,847</b>	<b>175,000</b>	<b>865,400</b>
	<b>Ending Fund Balance</b>	<b>277,403</b>	<b>44,400</b>	<b>244,500</b>
	<b>Fund Total</b>	<b>0</b>	<b>849,100</b>	<b>1,752,500</b>

**City of Moses Lake  
2013 Budget**

		<b>2011 Actual</b>	<b>2012 Budgeted</b>	<b>2013 Budget</b>
<b>495</b>	<b>Airport</b>			
	<b>Revenue</b>			
308	Beginning Fund Balance			
35	Beginning Fund Balance	76,296	78,700	65,600
	<b>Total Beginning Fund Balance</b>	<b>76,296</b>	<b>78,700</b>	<b>65,600</b>
330	Intergovernmental Revenue			
334	State Grants			
00	State Grants	3,507		
	<b>Total Intergovernmental Revenue</b>	<b>3,507</b>		
360	Miscellaneous Revenue			
362	Rents, Leases and Concessions			
40	Space & Facilities Rentals Short Term	50		
50	Space & Facilities Leases Long Term	23,111	28,000	30,000
369	Other			
90	Miscellaneous Revenues	100		
	<b>Total Miscellaneous Revenue</b>	<b>23,261</b>	<b>28,000</b>	<b>30,000</b>
	<b>Fund Total</b>	<b>103,064</b>	<b>106,700</b>	<b>95,600</b>

**City of Moses Lake  
2013 Budget**

		<b>2011 Actual</b>	<b>2012 Budgeted</b>	<b>2013 Budget</b>
<b>495</b>	<b>Airport</b>			
	<b>Expenses</b>			
0001	Unreserved Fund Balance	70,108	90,400	78,600
0312	Operating Supplies	32		
0315	Repair and Maintenance Supplies	126	200	200
0351	Minor Equipment < \$5000	3,401		
0352	Minor Equipment < \$5000 Lease			500
0355	Small Equipment < \$1000	110		
0417	Bank Charges	58		
0421	Telephone	508	500	500
0422	Postage	50		
0431	Travel & Subsistence	281	500	400
0471	Utility Expense - Electricity	1,233	1,300	1,400
0473	Utility Expense - Water/Sewer/Garbage	3,381	2,000	2,400
0481	Repair & Maint. Building - Contracted	2,100	5,000	4,000
0483	Repair & Maint. Other - Contracted	3,475	2,500	3,000
0491	Miscellaneous	220	500	500
0492	Taxes and Assessments	494	1,000	1,300
0631	Improvements Other Than Building	12,527		
0699	Reimbursable Labor Charges	1,860		
0933	Transfer To 519 Equipment Rental	600		
0938	Transfer To 503 Self Insurance	400	400	400
0939	Transfer To 517 Central Services	2,100	2,400	2,400
	<b>Detail Total</b>	<b>103,064</b>	<b>106,700</b>	<b>95,600</b>
	<b>Expenditures Excluding Capital</b>			
0300	Supplies	3,668	200	700
0400	Other Services and Charges	11,801	13,300	13,500
0900	Operating Transfers	3,100	2,800	2,800
	<b>Total Excluding Capital</b>	<b>18,569</b>	<b>16,300</b>	<b>17,000</b>
	<b>Capital Expenditures</b>			
0600	Capital	14,387		
	<b>Capital Total</b>	<b>14,387</b>		
	<b>Ending Fund Balance</b>	<b>70,108</b>	<b>90,400</b>	<b>78,600</b>
	<b>Fund Total</b>	<b>103,064</b>	<b>106,700</b>	<b>95,600</b>

**City of Moses Lake  
2013 Budget**

		2011 Actual	2012 Budgeted	2013 Budget
<b>498</b>	<b>Ambulance</b>			
	<b>Revenue</b>			
308	Beginning Fund Balance			
39	Beginning Fund Balance	124,173	267,400	100,000
	<b>Total Beginning Fund Balance</b>	<b>124,173</b>	<b>267,400</b>	<b>100,000</b>
330	Intergovernmental Revenue			
334	State Grants			
22	State Fire Grants	1,738		
	<b>Total Intergovernmental Revenue</b>	<b>1,738</b>		
340	Charges for Goods and Services			
341	General Government			
75	Sale of Non-Taxable Merchandise	127		
342	Public Safety			
61	BLS Ambulance Service Fees	524,300	410,000	460,000
62	ALS Ambulance Service	2,117,205	1,750,000	2,040,000
63	Other Fees and Charges	884,230	880,000	900,000
68	Writeoffs & Writedowns	(2,320,440)	(1,900,000)	(1,950,000)
69	Mileage	1,249,520	950,000	1,100,000
349	Interfund/Interdepartment Sales & Services			
22	Reimburse Fire Protection Services	89,934	90,000	90,000
	<b>Total Intergovernmental Revenue</b>	<b>2,544,877</b>	<b>2,180,000</b>	<b>2,640,000</b>
360	Miscellaneous Revenue			
369	Other			
81	Cashier's Overages & Shortages	1		
90	Miscellaneous Revenues	98		
	<b>Total Miscellaneous Revenue</b>	<b>99</b>		
390	Other Financing Sources			
397	Transfers In			
00	Transfers In	252,800	252,800	252,800
	<b>Total Other Financing Sources</b>	<b>252,800</b>	<b>252,800</b>	<b>252,800</b>
	<b>Fund Total</b>	<b>2,923,686</b>	<b>2,700,200</b>	<b>2,992,800</b>

**City of Moses Lake  
2013 Budget**

		<b>2011</b>	<b>2012</b>	<b>2013</b>
		<b>Actual</b>	<b>Budgeted</b>	<b>Budget</b>
<b>498</b>	<b>Ambulance</b>			
	<b>Expenses</b>			
0001	Unreserved Fund Balance	218,618	34,400	80,300
0111	Full Time Salaries	744,869	1,156,000	1,135,300
0112	Temporary Pay	37,040		
0123	Position Change	54,032		
0126	Comp Time Taken	6,001		
0131	Overtime	133,410	124,200	128,200
0141	Vacation	53,725		
0142	Holiday Pay	5,368	38,900	39,900
0143	Holiday - Pay In Lieu of Holiday	36,818		
0144	Kelly Day Pay - Fire Department	119,126		
0145	Sick Pay	75,153		
0211	Social Security	21,169	21,200	17,900
0213	Retirement PERS & LEOFF	67,557	69,600	68,300
0214	Workman's Compensation	32,301	36,100	35,600
0216	L&I Retro Pool	(565)		
0221	Medical Insurance	278,001	298,700	235,900
0223	Life Insurance	960	1,000	900
0242	Travel/Meal Allowance	10,910	8,000	8,000
0311	office Supplies	543	1,000	
0312	Operating Supplies	59,640	76,700	74,600
0351	Minor Equipment < \$5000		10,000	27,900
0355	Small Equipment < \$1000	805	10,800	8,000
0411	Professional Services	53,805	55,000	126,000
0417	Bank Charges	445		2,100
0421	Telephone	1,921		
0422	Postage	4,161	700	1,500
0431	Travel & Subsistence	99	2,400	1,000
0482	Repair & Maint. Equip. - Contracted	4,809	5,400	5,600

**City of Moses Lake**

**2013 Budget**

		<b>2011 Actual</b>	<b>2012 Budgeted</b>	<b>2013 Budget</b>
<b>498</b>	<b>Ambulance</b>			
0491	Miscellaneous	5		
0492	Taxes and Assessments	39,732	40,000	45,000
0493	Reimbursable Labor Costs	130,153	95,000	100,000
0495	Registration & Memberships	2,091	4,500	3,600
0794	Interfund Debt/Short Term Repayment	127,426	131,100	390,000
0821	Interest Interfund Debt	6,500	5,200	6,000
0906	Transfer To 006 Misc. Services	129,400	129,400	129,400
0933	Transfer To 519 Equipment Rental	174,100	136,300	140,400
0938	Transfer To 503 Self Insurance	46,600	46,600	46,600
0939	Transfer To 517 Central Services	22,800	26,600	27,400
0940	Transfer To 528 Building Maintenance	107,400	107,400	107,400
0966	Transfer To 499 Ambulance Debt Service	28,000	28,000	
	<b>Detail Total</b>	<b>2,834,928</b>	<b>2,700,200</b>	<b>2,992,800</b>
	<b>Expenditures Excluding Capital</b>			
0100	Salaries and Wages	1,265,542	1,319,100	1,303,400
0200	Personnel Benefits	410,333	434,600	366,600
0300	Supplies	60,988	98,500	110,500
0400	Other Services and Charges	237,221	203,000	284,800
0700	Debt Service Principal	127,426	131,100	390,000
0800	Debt Service/Interest & Related Costs	6,500	5,200	6,000
0900	Operating Transfers	508,300	474,300	451,200
	<b>Total Excluding Capital</b>	<b>2,616,310</b>	<b>2,665,800</b>	<b>2,912,500</b>
	<b>Ending Fund Balance</b>	<b>218,618</b>	<b>34,400</b>	<b>80,300</b>
	<b>Fund Total</b>	<b>2,834,928</b>	<b>2,700,200</b>	<b>2,992,800</b>

**City of Moses Lake  
2013 Budget**

		<b>2011 Actual</b>	<b>2012 Budgeted</b>	<b>2013 Budget</b>
<b>501</b>	<b>Unemployment Comp Insurance</b>			
	<b>Revenue</b>			
308	Beginning Fund Balance			
95	Beginning Fund Balance	302,450	251,600	191,000
	<b>Total Beginning Fund Balance</b>	<b>302,450</b>	<b>251,600</b>	<b>191,000</b>
	<b>Fund Total</b>	<b>302,450</b>	<b>251,600</b>	<b>191,000</b>
	<b>Expenses</b>			
0001	Unreserved Fund Balance	262,467	180,100	119,500
0411	Professional Services	1,500	1,500	1,500
0491	Miscellaneous	38,483	70,000	70,000
	<b>Detail Total</b>	<b>302,450</b>	<b>251,600</b>	<b>191,000</b>
	<b>Expenditures Excluding Capital</b>			
0400	Other Services and Charges	39,983	71,500	71,500
	<b>Total Excluding Capital</b>	<b>39,983</b>	<b>71,500</b>	<b>71,500</b>
	<b>Ending Fund Balance</b>	<b>262,467</b>	<b>180,100</b>	<b>119,500</b>
	<b>Fund Total</b>	<b>302,450</b>	<b>251,600</b>	<b>191,000</b>

**City of Moses Lake  
2013 Budget**

		<b>2011 Actual</b>	<b>2012 Budgeted</b>	<b>2013 Budget</b>
<b>503</b>	<b>Self-Insurance</b>			
	<b>Revenue</b>			
308	Beginning Fund Balance			
00	Beginning Fund Balance	530,620	549,800	660,800
	<b>Total Beginning Fund Balance</b>	<b>530,620</b>	<b>549,800</b>	<b>660,800</b>
360	Miscellaneous Revenue			
365	Internal Service Fund Miscellaneous Revenues			
80	Interfund Insurance Premiums	614,400	614,400	614,400
	<b>Total Miscellaneous Revenue</b>	<b>614,400</b>	<b>614,400</b>	<b>614,400</b>
370	Other Income and Expenses			
372	Extraordinary/Special Items			
00	Insurance Recoveries	14,872		
	<b>Total Total Miscellaneous Revenue</b>	<b>14,872</b>		
	 <b>Fund Total</b>	 <b>1,159,892</b>	 <b>1,164,200</b>	 <b>1,275,200</b>
	<b>Expenses</b>			
0001	Unreserved Fund Balance	576,213	602,700	704,200
0461	Insurance	437,923	460,000	470,000
0491	Miscellaneous		1,500	1,000
0499	Judgments and Damages	145,757	100,000	100,000
	Detail Total	1,159,892	1,164,200	1,275,200
	<b>Expenditures Excluding Capital</b>			
0400	Other Services and Charges	583,680	561,500	571,000
	<b>Total Excluding Capital</b>	<b>583,680</b>	<b>561,500</b>	<b>571,000</b>
	<b>Ending Fund Balance</b>	<b>576,213</b>	<b>602,700</b>	<b>704,200</b>
	<b>Fund Total</b>	<b>1,159,892</b>	<b>1,164,200</b>	<b>1,275,200</b>

**City of Moses Lake  
2013 Budget**

		2011 Actual	2012 Budgeted	2013 Budget
<b>517</b>	<b>Central Services - Operations</b>			
	<b>Revenue</b>			
308	Beginning Fund Balance			
68	Beginning Fund Balance	149,732	18,600	174,400
	<b>Total Beginning Fund Balance</b>	<b>149,732</b>	<b>18,600</b>	<b>174,400</b>
340	Charges for Goods and Services			
348	Internal Service Fund Sales and Services			
80	Data Processing Services	480,100	560,300	602,800
	<b>Total Charges for Goods and Services</b>	<b>480,100</b>	<b>560,300</b>	<b>602,800</b>
380	Other Income and Expenses			
382	Proceeds of Long-Term Debt-Proprietary Funds			
50	Proceeds Capital Leases & Installments			10,500
	<b>Total Other Income and Expenses</b>			<b>10,500</b>
	<b>Fund Total</b>	<b>629,832</b>	<b>578,900</b>	<b>787,700</b>

**City of Moses Lake**

**2013 Budget**

		<b>2011 Actual</b>	<b>2012 Budgeted</b>	<b>2013 Budget</b>
<b>517</b>	<b>Central Services - Operations</b>			
	<b>Expenses</b>			
0001	Unreserved Fund Balance	81,687	111,200	300,700
0111	Full Time Salaries	95,587	113,700	125,900
0112	Temporary Pay	1,095		
0126	Comp Time Taken	574		
0131	Overtime	466	1,600	1,900
0141	Vacation	6,124		
0142	Holiday Pay	4,560		
0145	Sick Pay	2,410		
0211	Social Security	8,477	8,800	9,800
0213	Retirement PERS & LEOFF	6,775	8,200	6,800
0214	Workman's Compensation	482	500	600
0216	L&I Retro Pool	(10)		
0221	Medical Insurance	16,003	17,700	21,600
0223	Life Insurance	151	200	200
0311	office Supplies		500	500
0312	Operating Supplies	42,135	50,000	45,000
0315	Repair and Maintenance Supplies	4	1,000	1,000
0351	Minor Equipment < \$5000	61,149	40,000	40,000
0354	Computer Software	10,420	25,000	20,000
0355	Small Equipment < \$1000	20,435	30,000	30,000
0411	Professional Services	65,687	63,000	65,000
0421	Telephone	39,910	35,000	36,000
0422	Postage	11,474	5,000	6,500
0431	Travel & Subsistence		1,000	1,000
0453	Rental/Lease Other Equipment	5,095		4,000
0482	Repair & Maint. Equip. - Contracted	45,310	39,000	38,000
0495	Registration & Memberships		600	500
0641	Machinery & Equipment - Non-Lease	82,755	10,500	10,500
0938	Transfer To 503 Self Insurance	6,300	6,300	6,300
0940	Transfer To 528 Building Maintenance	10,100	10,100	10,100
	<b>Detail Total</b>	<b>625,155</b>	<b>578,900</b>	<b>781,900</b>
<b>517</b>	<b>Central Services - Operations</b>			
	<b>Expenditures Excluding Capital</b>			
0100	Salaries and Wages	110,817	115,300	127,800
0200	Personnel Benefits	31,878	35,400	39,000
0300	Supplies	134,143	146,500	136,500
0400	Other Services and Charges	167,475	143,600	151,000
0900	Operating Transfers	16,400	16,400	16,400
	<b>Total Excluding Capital</b>	<b>460,713</b>	<b>457,200</b>	<b>470,700</b>
	<b>Capital Expenditures</b>			
0600	Capital	82,755	10,500	10,500
	<b>Capital Total</b>	<b>82,755</b>	<b>10,500</b>	<b>10,500</b>
<b>516</b>	<b>Central Services - Debt Service</b>	<b>4,677</b>		<b>5,800</b>
	<b>Ending Fund Balance</b>	<b>81,687</b>	<b>111,200</b>	<b>300,700</b>
	<b>Fund Total</b>	<b>629,832</b>	<b>578,900</b>	<b>787,700</b>

**City of Moses Lake  
2013 Budget**

		2011 Actual	2012 Budgeted	2013 Budget
<b>519</b>	<b>Equipment Rental - Operations</b>			
	<b>Revenue</b>			
308	Beginning Fund Balance			
33	Beginning Fund Balance	1,373,176	1,280,200	1,461,700
	<b>Total Beginning Fund Balance</b>	<b>1,373,176</b>	<b>1,280,200</b>	<b>1,461,700</b>
330	Intergovernmental Revenue			
338	Intergovernmental Service Revenues			
22	Fire Protection Services	5,383		
	<b>Total Intergovernmental Revenue</b>	<b>5,383</b>		
360	Miscellaneous Revenue			
361	Interest and Other Earnings			
90	Other Interest Earnings	1,130		
365	Internal Service Fund Miscellaneous Revenues			
20	Interfund Equip/Vehicle Leases	2,167,600	1,873,600	1,909,200
	<b>Total Miscellaneous Revenue</b>	<b>2,168,730</b>	<b>1,873,600</b>	<b>1,909,200</b>
380	Other Income and Expenses			
382	Proceeds of Long-Term Debt-Proprietary Funds			
50	Proceeds Capital Leases & Installments	704,812	838,000	560,000
	<b>Total Other Income and Expenses</b>	<b>704,812</b>	<b>838,000</b>	<b>560,000</b>
390	Other Financing Sources			
395	Disposition of Capital Assets			
10	Proceeds From Sale of Fixed Assets	9,500		
20	Compensation For Loss Fixed Assets-Insurance	565		
	<b>Total Other Financing Sources</b>	<b>10,065</b>		
	<b>Fund Total</b>	<b>4,262,166</b>	<b>3,991,800</b>	<b>3,930,900</b>

City of Moses Lake

2013 Budget

		2011 Actual	2012 Budgeted	2013 Budget
<b>519</b>	<b>Equipment Rental - Operations Expenses</b>			
0001	Unreserved Fund Balance	1,554,830	1,159,300	1,362,900
0111	Full Time Salaries	169,872	228,200	237,400
0112	Temporary Pay	8,618	8,200	8,200
0123	Position Change	4,683	3,500	3,700
0126	Comp Time Taken	279		
0131	Overtime	970	8,200	8,600
0141	Vacation	19,653		
0142	Holiday Pay	9,431		
0145	Sick Pay	12,985		
0211	Social Security	17,121	19,000	19,800
0213	Retirement PERS & LEOFF	13,391	17,000	13,300
0214	Workman's Compensation	3,983	5,900	6,000
0216	L&I Retro Pool	(99)		
0221	Medical Insurance	51,033	56,800	51,500
0223	Life Insurance	335	300	400
0311	office Supplies	603	600	600
0312	Operating Supplies	5,444	8,500	8,500
0313	Oil & Lubricants	13,463	17,500	17,500
0314	Books - Less Than \$100.00 Total Value		300	300
0315	Repair and Maintenance Supplies	95,335	110,000	110,000
0323	Gas-Propane-Fuel	354,053	270,000	352,000
0351	Minor Equipment < \$5000	11,078	14,300	3,000
0355	Small Equipment < \$1000	11,265	1,700	
0411	Professional Services	412	200	200
0421	Telephone	96	200	200
0422	Postage	56	200	200
0431	Travel & Subsistence	19	2,500	200
0432	Travel & Subsistence - Education	1,003	2,000	2,000
0441	Advertising	175	300	300
0453	Rental/Lease Other Equipment		200	200
0471	Utility Expense - Electricity		200	200
0473	Utility Expense - Water/Sewer/Garbage		1,000	1,000
0482	Repair & Maint. Equip. - Contracted	104,465	97,000	120,000
0483	Repair & Maint. Other - Contracted	1,427	2,000	2,000
0491	Miscellaneous	5,065	5,500	5,800
0492	Taxes and Assessments	46		
0495	Registration & Memberships	1,630	2,000	2,000
0496	Printing & Binding		1,000	1,000
0641	Machinery & Equipment - Non-Lease	103,866		
0661	Lease Purchase Deferring to Capital	649,226	837,200	558,500
0794	Interfund Debt/Short Term Repayment	57,983	61,000	64,000
0821	Interest Interfund Debt	19,720	17,000	13,800
0938	Transfer To 503 Self Insurance	10,000	10,000	10,000
0939	Transfer To 517 Central Services	2,800	3,300	3,500
0940	Transfer To 528 Building Maintenance	30,300	30,300	30,300
0949	Operations Complex Rent	193,600	193,600	193,600
	Detail Total	<u>3,540,217</u>	<u>3,196,000</u>	<u>3,212,700</u>

**City of Moses Lake  
2013 Budget**

		<b>2011 Actual</b>	<b>2012 Budgeted</b>	<b>2013 Budget</b>
<b>519</b>	<b>Equipment Rental - Operations</b>			
	<b>Expenditures Excluding Capital</b>			
0100	Salaries and Wages	226,491	248,100	257,900
0200	Personnel Benefits	85,763	99,000	91,000
0300	Supplies	491,242	422,900	491,900
0400	Other Services and Charges	114,395	114,300	135,300
0700	Debt Service Principal	57,983	61,000	64,000
0800	Debt Service/Interest & Related Costs	19,720	17,000	13,800
0900	Operating Transfers	236,700	237,200	237,400
	<b>Total Excluding Capital</b>	<b>1,232,294</b>	<b>1,199,500</b>	<b>1,291,300</b>
	<b>Capital Expenditures</b>			
0600	Capital	753,092	837,200	558,500
	<b>Capital Total</b>	<b>753,092</b>	<b>837,200</b>	<b>558,500</b>
<b>520</b>	<b>Equipment Rental - Debt Service</b>	<b>726,452</b>	<b>795,800</b>	<b>718,200</b>
	<b>Ending Fund Balance</b>	<b>1,554,830</b>	<b>1,159,300</b>	<b>1,362,900</b>
	<b>Fund Total</b>	<b>4,266,669</b>	<b>3,991,800</b>	<b>3,930,900</b>

**City of Moses Lake  
2013 Budget**

		2011 Actual	2012 Budgeted	2013 Budget
<b>528</b>	<b>Building Maintenance - Operations</b>			
	<b>Revenue</b>			
308	Beginning Fund Balance			
36	Beginning Fund Balance	4,730,498	490,600	136,900
	<b>Total Beginning Fund Balance</b>	<b>4,730,498</b>	<b>490,600</b>	<b>136,900</b>
330	Intergovernmental Revenue			
334	State Grants			
79	State Culture & Recreation Grants	589,650		
	<b>Total Intergovernmental Revenue</b>	<b>589,650</b>		
340	Charges for Goods and Services			
348	Internal Service Fund Sales and Services			
92	Property Management Fees	2,588,800	2,588,800	2,284,700
	<b>Total Charges for Goods and Services</b>	<b>2,588,800</b>	<b>2,588,800</b>	<b>2,284,700</b>
360	Miscellaneous Revenue			
362	Rents, Leases and Concessions			
50	Space & Facilities Leases Long Term	900		
	<b>Total Miscellaneous Revenue</b>	<b>900</b>		
380	Other Income and Expenses			
381	Interfund Loan Receipts			
10	Interfund Loans Received	1,500,000		
	<b>Total Other Income and Expenses</b>	<b>1,500,000</b>		
	<b>Fund Total</b>	<b>9,409,848</b>	<b>3,079,400</b>	<b>2,421,600</b>

City of Moses Lake

2013 Budget

		2011	2012	2013
		Actual	Budgeted	Budget
<b>Expenses</b>				
<b>528</b>	<b>Building Maintenance - Operations</b>			
0001	Unreserved Fund Balance	759,876	190,400	490,200
0111	Full Time Salaries	283,363	400,900	349,400
0123	Position Change	1,549	5,700	5,900
0126	Comp Time Taken	2,236		
0131	Overtime	1,649	9,300	9,800
0141	Vacation	15,638		
0142	Holiday Pay	14,024		
0145	Sick Pay	9,169		
0211	Social Security	24,747	31,800	28,000
0213	Retirement PERS & LEOFF	20,336	29,400	19,400
0214	Workman's Compensation	9,276	14,700	14,700
0216	L&I Retro Pool	(194)		
0221	Medical Insurance	98,267	125,300	93,600
0223	Life Insurance	642	800	800
0311	office Supplies	583	500	500
0312	Operating Supplies	28,645	35,000	35,000
0314	Books - Less Than \$100.00 Total Value		300	300
0315	Repair and Maintenance Supplies	21,703	31,200	31,200
0323	Gas-Propane-Fuel		600	600
0351	Minor Equipment < \$5000	3,215	1,700	4,300
0354	Computer Software			300
0355	Small Equipment < \$1000	1,896	900	2,400
0411	Professional Services		1,000	1,000
0421	Telephone	1,203	600	600
0422	Postage		100	100
0432	Travel & Subsistence - Education		600	600
0441	Advertising		100	100
0471	Utility Expense - Electricity	37,821	70,000	70,000
0472	Utility Expense - Gas	7,126	22,500	22,500
0473	Utility Expense - Water/Sewer/Garbage	33,723	34,000	34,000
0481	Repair & Maint. Building - Contracted	5,485	50,000	65,000
0482	Repair & Maint. Equip. - Contracted		1,000	1,000
0491	Miscellaneous	73		
0492	Taxes and Assessments	1,066		2,900
0495	Registration & Memberships	45	1,600	1,600
0496	Printing & Binding		100	100
0622	Buildings Capital Improvement	11,604	25,000	33,000
0821	Interest Interfund Debt	80,000		80,000
0933	Transfer To 519 Equipment Rental	35,700	31,200	32,100
0938	Transfer To 503 Self Insurance	5,600	5,600	5,600
0939	Transfer To 517 Central Services	1,900	2,200	2,400
0949	Operations Complex Rent	52,300	52,300	52,300
	<b>Building Maintenance - Operations Total</b>	<b>1,570,264</b>	<b>1,176,400</b>	<b>1,491,300</b>

**City of Moses Lake  
2013 Budget**

		<b>2011 Actual</b>	<b>2012 Budgeted</b>	<b>2013 Budget</b>
<b>534</b>	<b>Civic Center</b>			
0351	Minor Equipment < \$5000	91,669		
0621	Building Construction	6,401,029	650,000	
0630	Improvements Other Than Building	2,278	100,000	
0641	Machinery & Equipment - Non-Lease	36,180		
0699	Reimbursable Labor Charges	273,089		
	Civic Center Total	<u>6,804,245</u>	<u>750,000</u>	
	<b>Fund Total</b>	<b><u>8,374,509</u></b>	<b><u>1,926,400</u></b>	<b><u>1,491,300</u></b>
<b>528</b>	<b>Building Maintenance - Operations</b>			
	<b>Expenditures Excluding Capital</b>			
0100	Salaries and Wages	327,629	415,900	365,100
0200	Personnel Benefits	153,073	202,000	156,500
0300	Supplies	56,042	70,200	74,600
0300	Supplies	91,669		
0400	Other Services and Charges	86,541	181,600	199,500
0800	Debt Service/Interest & Related Costs	80,000		80,000
0900	Operating Transfers	95,500	91,300	92,400
	<b>Total Excluding Capital</b>	<b><u>890,454</u></b>	<b><u>961,000</u></b>	<b><u>968,100</u></b>
	<b>Capital Expenditures</b>			
0600	Capital	11,604	25,000	33,000
0600	Capital	6,712,576	750,000	
	<b>Capital Total</b>	<b><u>6,724,179</u></b>	<b><u>775,000</u></b>	<b><u>33,000</u></b>
<b>529</b>	<b>Building Maintenance-Debt Service</b>	<b><u>1,031,483</u></b>	<b><u>1,150,800</u></b>	<b><u>930,300</u></b>
	<b>Ending Fund Balance</b>	<b><u>759,876</u></b>	<b><u>192,600</u></b>	<b><u>490,200</u></b>
	<b>Fund Total</b>	<b><u>9,405,992</u></b>	<b><u>3,079,400</u></b>	<b><u>2,421,600</u></b>

**City of Moses Lake  
2013 Budget**

		2011 Actual	2012 Budgeted	2013 Budget
<b>611</b>	<b>Fireman's Pension</b>			
	<b>Revenue</b>			
308	Beginning Fund Balance			
00	Beginning Fund Balance	529,343	463,700	389,300
	<b>Total Beginning Fund Balance</b>	<b>529,343</b>	<b>463,700</b>	<b>389,300</b>
330	Intergovernmental Revenue			
336	State Entitlements, Impact Payments & In-Lieu Taxes			
06	Criminal Justice Funding	24,784	25,000	23,000
	<b>Total Intergovernmental Revenue</b>	<b>24,784</b>	<b>25,000</b>	<b>23,000</b>
360	Miscellaneous Revenue			
361	Interest and Other Earnings			
11	Investment Interest	6,235		
	<b>Total Miscellaneous Revenue</b>	<b>6,235</b>		
390	Other Financing Sources			
397	Transfers In			
00	Transfers In	73,500	73,500	73,500
	<b>Total Other Financing Sources</b>	<b>73,500</b>	<b>73,500</b>	<b>73,500</b>
	<b>Fund Total</b>	<b>633,862</b>	<b>562,200</b>	<b>485,800</b>
	<b>Expenses</b>			
0002	Reserve For Pensions	471,756	381,200	235,800
0221	Medical Insurance	133,954	150,000	160,000
0251	Other Post Employment Benefits			60,000
0252	Direct Medical Payments	8,517	8,000	6,000
0290	Pension & Disability Payments	19,634	23,000	24,000
	Detail Total	633,862	562,200	485,800
	<b>Expenditures Excluding Capital</b>			
0200	Personnel Benefits	162,105	181,000	250,000
	<b>Total Excluding Capital</b>	<b>162,105</b>	<b>181,000</b>	<b>250,000</b>
	<b>Ending Fund Balance</b>	<b>471,756</b>	<b>381,200</b>	<b>235,800</b>
	<b>Fund Total</b>	<b>633,862</b>	<b>562,200</b>	<b>485,800</b>

**DEBT SERVICE**  
**FUNDS**

**City of Moses Lake  
2013 Budget**

		2011 Actual	2012 Budgeted	2013 Budget
<b>275</b>	<b>Equipment Leases</b>	<b>Debt Service Fund</b>		
	<b>Revenue</b>			
308	Beginning Fund Balance			
00	Beginning Fund Balance	44,591	34,700	24,500
	<b>Total Beginning Fund Balance</b>	<b>44,591</b>	<b>34,700</b>	<b>24,500</b>
390	Other Financing Sources			
397	Transfers In			
00	Transfers In		5,400	2,200
	<b>Total Other Financing Sources</b>		<b>5,400</b>	<b>2,200</b>
	<b>Fund Total</b>	<b>44,591</b>	<b>40,100</b>	<b>26,700</b>
	<b>Expenses</b>			
0005	Reserve For Debt Service	29,876	29,200	15,700
0751	Principal Capital Leases	14,075	9,800	10,400
0835	Interest Capital Leases	641	1,100	600
	Detail Total	44,591	40,100	26,700
0000	Fund Balance	29,876	29,200	15,700
0700	Debt Service Principal	14,075	9,800	10,400
0800	Debt Service/Interest & Related Costs	641	1,100	600
	<b>Fund Total</b>	<b>44,591</b>	<b>40,100</b>	<b>26,700</b>

**City of Moses Lake  
2013 Budget**

		2011 Actual	2012 Budgeted	2013 Budget
<b>281 G.O.B. 2006 Redemption</b>		<b>Debt Service Fund</b>		
<b>Revenue</b>				
308	Beginning Fund Balance			
00	Beginning Fund Balance	152,038	152,400	151,600
	<b>Total Beginning Fund Balance</b>	<b>152,038</b>	<b>152,400</b>	<b>151,600</b>
<b>Other Financing Sources</b>				
390	Other Financing Sources			
397	Transfers In			
00	Transfers In	380,900	380,900	380,900
	<b>Total Other Financing Sources</b>	<b>380,900</b>	<b>380,900</b>	<b>380,900</b>
	<b>Fund Total</b>	<b>532,938</b>	<b>533,300</b>	<b>532,500</b>
<b>Expenses</b>				
0005	Reserve For Debt Service	152,180	151,700	150,500
0711	Principal G.O. Bonds	200,000	208,300	216,700
0831	Interest G. O. Debt	180,556	173,000	165,000
0891	Other Debt Service Costs	202	300	300
	<b>Detail Total</b>	<b>532,938</b>	<b>533,300</b>	<b>532,500</b>
0000	Fund Balance	152,180	151,700	150,500
0700	Debt Service Principal	200,000	208,300	216,700
0800	Debt Service/Interest & Related Costs	180,758	173,300	165,300
	<b>Fund Total</b>	<b>532,938</b>	<b>533,300</b>	<b>532,500</b>

**City of Moses Lake  
2013 Budget**

		2011 Actual	2012 Budgeted	2013 Budget
283	<b>Central Drive LID #58</b>			
	<b>Revenue</b>			
		<b>Debt Service Fund</b>		
380	Other Income and Expenses			
361	Interest and Other Earnings			
51	Penalties	1,592		
55	Interest	1,748		
368	Special Assessment Principal-Current			
00	Special Assessment Principal-Current	25,144		
	<b>Total Other Income and Expenses</b>	<b>28,484</b>		
	<b>Fund Total</b>	<b>28,484</b>		
	<b>Expenses</b>			
0906	Transfer To 006 Misc. Services	46,178		
	Detail Total	46,178		
0900	Operating Transfers	46,178		
	<b>Fund Total</b>	<b>46,178</b>		

**City of Moses Lake  
2013 Budget**

		2011 Actual	2012 Budgeted	2013 Budget
<b>284 1998 Refunding G. O. B.</b>		<b>Debt Service Fund</b>		
<b>Revenue</b>				
308	Beginning Fund Balance			
00	Beginning Fund Balance	74,640	75,000	300
	<b>Total Beginning Fund Balance</b>	<b>74,640</b>	<b>75,000</b>	<b>300</b>
<b>Other Financing Sources</b>				
390	Other Financing Sources			
397	Transfers In			
00	Transfers In	99,900	20,600	
	<b>Total Other Financing Sources</b>	<b>99,900</b>	<b>20,600</b>	
<b>Fund Total</b>		<b>174,540</b>	<b>95,600</b>	<b>300</b>
<b>Expenses</b>				
0005	Reserve For Debt Service	74,875		300
0711	Principal G.O. Bonds	90,839	90,900	
0831	Interest G. O. Debt	8,675	4,500	
0891	Other Debt Service Costs	151	200	
	<b>Detail Total</b>	<b>174,540</b>	<b>95,600</b>	<b>300</b>
0000	Fund Balance	74,875		300
0700	Debt Service Principal	90,839	90,900	
0800	Debt Service/Interest & Related Costs	8,826	4,700	
	<b>Fund Total</b>	<b>174,540</b>	<b>95,600</b>	<b>300</b>

**City of Moses Lake  
2013 Budget**

		2011 Actual	2012 Budgeted	2013 Budget
<b>285</b>	<b>2002 Refunding Bonds</b>			
	<b>Revenue</b>			
308	Beginning Fund Balance			
00	Beginning Fund Balance	37,584	37,900	
	<b>Total Beginning Fund Balance</b>	<b>37,584</b>	<b>37,900</b>	
390	Other Financing Sources			
397	Transfers In			
00	Transfers In	277,000	242,900	
	<b>Total Other Financing Sources</b>	<b>277,000</b>	<b>242,900</b>	
	<b>Fund Total</b>	<b>314,584</b>	<b>280,800</b>	
	<b>Expenses</b>			
0005	Reserve For Debt Service	37,387		
0711	Principal G.O. Bonds	256,176	269,800	
0831	Interest G. O. Debt	20,514	10,700	
0891	Other Debt Service Costs	507	300	
	<b>Detail Total</b>	<b>314,584</b>	<b>280,800</b>	
0000	Fund Balance	37,387		
0700	Debt Service Principal	256,176	269,800	
0800	Debt Service/Interest & Related Costs	21,021	11,000	
	<b>Fund Total</b>	<b>314,584</b>	<b>280,800</b>	

**City of Moses Lake  
2013 Budget**

		2011 Actual	2012 Budgeted	2013 Budget
<b>450</b>	<b>2011 Bond Fund</b>	<b>Debt Service Fund</b>		
	<b>Revenue</b>			
308	Beginning Fund Balance			
37	Beginning Fund Balance		53,600	47,600
	<b>Total Beginning Fund Balance</b>		<b>53,600</b>	<b>47,600</b>
390	Other Financing Sources			
397	Transfers In			
00	Transfers In	53,563	580,000	580,000
	<b>Total Other Financing Sources</b>	<b>53,563</b>	<b>580,000</b>	<b>580,000</b>
	<b>Fund Total</b>	<b>53,563</b>	<b>633,600</b>	<b>627,600</b>
	<b>Expenses</b>			
0005	Reserve For Debt Service	45,313	66,000	60,400
0721	Principal Revenue Bonds		455,000	460,000
0832	Interest Revenue Debt		112,600	107,200
	Detail Total	45,313	633,600	627,600
0000	Fund Balance	45,313	66,000	60,400
0700	Debt Service Principal		455,000	460,000
0800	Debt Service/Interest & Related Costs		112,600	107,200
	<b>Fund Total</b>	<b>45,313</b>	<b>633,600</b>	<b>627,600</b>
<b>451</b>	<b>2011 Bond Reserve</b>	<b>2011 Bond Reserve</b>		
	<b>Revenue</b>			
308	Beginning Fund Balance			
37	Beginning Fund Balance		567,600	567,600
	<b>Total Beginning Fund Balance</b>		<b>567,600</b>	<b>567,600</b>
390	Other Financing Sources			
397	Transfers In			
00	Transfers In	567,600		
	<b>Total Other Financing Sources</b>	<b>567,600</b>		
	<b>Fund Total</b>	<b>567,600</b>	<b>567,600</b>	<b>567,600</b>
	<b>Expenses</b>			
0000	Fund Balance	567,600	567,600	567,600
	<b>Fund Total</b>	<b>567,600</b>	<b>567,600</b>	<b>567,600</b>

**City of Moses Lake  
2013 Budget**

		2011 Actual	2012 Budgeted	2013 Budget
<b>452</b>	<b>2004 Bond Fund</b>	<b>Debt Service Fund</b>		
	<b>Revenue</b>			
308	Beginning Fund Balance			
37	Beginning Fund Balance	109,336	109,400	92,700
	<b>Total Beginning Fund Balance</b>	<b>109,336</b>	<b>109,400</b>	<b>92,700</b>
390	Other Financing Sources			
397	Transfers In			
00	Transfers In	548,000	548,000	582,000
	<b>Total Other Financing Sources</b>	<b>548,000</b>	<b>548,000</b>	<b>582,000</b>
	<b>Fund Total</b>	<b>657,336</b>	<b>657,400</b>	<b>674,700</b>
	<b>Expenses</b>			
0005	Reserve For Debt Service	109,471	92,200	93,300
0721	Principal Revenue Bonds	225,000	250,000	275,000
0832	Interest Revenue Debt	322,563	314,800	306,000
0841	Debt Issue Costs	303		
0891	Other Debt Service Costs		400	400
	Detail Total	657,336	657,400	674,700
0000	Fund Balance	109,471	92,200	93,300
0700	Debt Service Principal	225,000	250,000	275,000
0800	Debt Service/Interest & Related Costs	322,865	315,200	306,400
	<b>Fund Total</b>	<b>657,336</b>	<b>657,400</b>	<b>674,700</b>

**City of Moses Lake  
2013 Budget**

		2011 Actual	2012 Budgeted	2013 Budget
<b>453</b>	<b>2004 Bond Reserve</b>			
	<b>Revenue</b>			
308	Beginning Fund Balance			
37	Beginning Fund Balance	701,500	701,500	701,500
	<b>Total Beginning Fund Balance</b>	<u>701,500</u>	<u>701,500</u>	<u>701,500</u>
	<b>Fund Total</b>	<u>701,500</u>	<u>701,500</u>	<u>701,500</u>
	<b>Expenses</b>			
0006	Reserve For Bond Guarantee	701,500	701,500	701,500
	Detail Total	<u>701,500</u>	<u>701,500</u>	<u>701,500</u>
0000	Fund Balance	701,500	701,500	701,500
	<b>Fund Total</b>	<u>701,500</u>	<u>701,500</u>	<u>701,500</u>

**City of Moses Lake  
2013 Budget**

		2011 Actual	2012 Budgeted	2013 Budget
<b>483 Water/Sewer Leases</b>		<b>Debt Service Fund</b>		
<b>Revenue</b>				
308	Beginning Fund Balance			
37	Beginning Fund Balance	(5,955)	300	13,100
	<b>Total Beginning Fund Balance</b>	<b>(5,955)</b>	<b>300</b>	<b>13,100</b>
<b>Other Financing Sources</b>				
390	Other Financing Sources			
397	Transfers In			
00	Transfers In	55,700	55,700	43,000
	<b>Total Other Financing Sources</b>	<b>55,700</b>	<b>55,700</b>	<b>43,000</b>
	<b>Fund Total</b>	<b>49,745</b>	<b>56,000</b>	<b>56,100</b>
<b>Expenses</b>				
0005	Reserve For Debt Service	356	13,100	13,200
0751	Principal Capital Leases	45,997	40,300	41,300
0835	Interest Capital Leases	3,392	2,600	1,600
	<b>Detail Total</b>	<b>49,745</b>	<b>56,000</b>	<b>56,100</b>
0000	Fund Balance	356	13,100	13,200
0700	Debt Service Principal	45,997	40,300	41,300
0800	Debt Service/Interest & Related Costs	3,392	2,600	1,600
	<b>Fund Total</b>	<b>49,745</b>	<b>56,000</b>	<b>56,100</b>

**City of Moses Lake  
2013 Budget**

		<b>2011 Actual</b>	<b>2012 Budgeted</b>	<b>2013 Budget</b>
<b>485</b>	<b>Public Works Trust Fund Water/Sewer Debt Sr.</b>			
	<b>Revenue</b>			
308	Beginning Fund Balance			
37	Beginning Fund Balance	10,301	10,500	15,600
	<b>Total Beginning Fund Balance</b>	<b>10,301</b>	<b>10,500</b>	<b>15,600</b>
390	Other Financing Sources			
397	Transfers In			
00	Transfers In	701,300	701,300	670,500
	<b>Total Other Financing Sources</b>	<b>701,300</b>	<b>701,300</b>	<b>670,500</b>
	<b>Fund Total</b>	<b>711,601</b>	<b>711,800</b>	<b>686,100</b>
	<b>Expenses</b>			
0005	Reserve For Debt Service	10,455	15,400	15,400
0781	Principal Intergovernmental Loan	658,731	658,800	638,100
0833	Interest Inter-Government Debt	42,415	37,600	32,600
	Detail Total	711,601	711,800	686,100
0000	Fund Balance	10,455	15,400	15,400
0700	Debt Service Principal	658,731	658,800	638,100
0800	Debt Service/Interest & Related Costs	42,415	37,600	32,600
	<b>Fund Total</b>	<b>711,601</b>	<b>711,800</b>	<b>686,100</b>

**City of Moses Lake  
2013 Budget**

		<b>2011 Actual</b>	<b>2012 Budgeted</b>	<b>2013 Budget</b>
<b>486</b>	<b>G.O.B. 2006 Redemption</b>			
	<b>Revenue</b>			
308	Beginning Fund Balance			
37	Beginning Fund Balance	1,278	1,400	1,100
	<b>Total Beginning Fund Balance</b>	<b>1,278</b>	<b>1,400</b>	<b>1,100</b>
390	Other Financing Sources			
397	Transfers In			
00	Transfers In	76,200	76,200	76,400
	<b>Total Other Financing Sources</b>	<b>76,200</b>	<b>76,200</b>	<b>76,400</b>
	<b>Fund Total</b>	<b>77,478</b>	<b>77,600</b>	<b>77,500</b>
	<b>Expenses</b>			
0005	Reserve For Debt Service	1,265	1,200	1,000
0711	Principal G.O. Bonds	40,000	41,700	43,400
0831	Interest G. O. Debt	36,111	34,600	33,000
0891	Other Debt Service Costs	101	100	100
	<b>Detail Total</b>	<b>77,478</b>	<b>77,600</b>	<b>77,500</b>
0000	Fund Balance	1,265	1,200	1,000
0700	Debt Service Principal	40,000	41,700	43,400
0800	Debt Service/Interest & Related Costs	36,212	34,700	33,100
	<b>Fund Total</b>	<b>77,478</b>	<b>77,600</b>	<b>77,500</b>

**City of Moses Lake  
2013 Budget**

		2011 Actual	2012 Budgeted	2013 Budget
<b>499 Ambulance Debt Service</b>		<b>Debt Service Fund</b>		
<b>Revenue</b>				
308	Beginning Fund Balance			
39	Beginning Fund Balance	4,508	3,200	2,000
	<b>Total Beginning Fund Balance</b>	<b>4,508</b>	<b>3,200</b>	<b>2,000</b>
<b>Other Financing Sources</b>				
390	Other Financing Sources			
397	Transfers In			
00	Transfers In	28,000	28,000	
	<b>Total Other Financing Sources</b>	<b>28,000</b>	<b>28,000</b>	
	<b>Fund Total</b>	<b>32,508</b>	<b>31,200</b>	<b>2,000</b>
<b>Expenses</b>				
0005	Reserve For Debt Service	3,213	1,900	2,000
0751	Principal Capital Leases	27,778	28,800	
0835	Interest Capital Leases	1,518	500	
	<b>Detail Total</b>	<b>32,508</b>	<b>31,200</b>	<b>2,000</b>
0000	Fund Balance	3,213	1,900	2,000
0700	Debt Service Principal	27,778	28,800	
0800	Debt Service/Interest & Related Costs	1,518	500	
	<b>Fund Total</b>	<b>32,508</b>	<b>31,200</b>	<b>2,000</b>

**City of Moses Lake  
2013 Budget**

		2011 Actual	2012 Budgeted	2013 Budget
<b>516</b>	<b>Central Services - Debt Service Expenses</b>	<b>Debt Service Fund</b>		
0751	Principal Capital Leases	4,586		5,400
0835	Interest Capital Leases	91		400
	Detail Total	<u>4,677</u>		<u>5,800</u>
0700	Debt Service Principal	4,586		5,400
0800	Debt Service/Interest & Related Costs	91		400
	<b>Department Total</b>	<b><u>4,677</u></b>		<b><u>5,800</u></b>
<b>520</b>	<b>Equipment Rental - Debt Service Expenses</b>	<b>Debt Service Fund</b>		
0751	Principal Capital Leases	670,558	733,600	680,000
0835	Interest Capital Leases	54,644	62,200	38,200
0891	Other Debt Service Costs	1,250		
	Detail Total	<u>726,452</u>	<u>795,800</u>	<u>718,200</u>
0700	Debt Service Principal	670,558	733,600	680,000
0800	Debt Service/Interest & Related Costs	55,894	62,200	38,200
	<b>Department Total</b>	<b><u>726,452</u></b>	<b><u>795,800</u></b>	<b><u>718,200</u></b>
<b>529</b>	<b>Building Maintenance-Debt Service Expenses</b>	<b>Debt Service Fund</b>		
0711	Principal G.O. Bonds	782,985	809,500	690,000
0821	Interest Interfund Debt		110,000	30,000
0831	Interest G. O. Debt	248,251	223,100	202,100
0891	Other Debt Service Costs	247	8,200	8,200
	Detail Total	<u>1,031,483</u>	<u>1,150,800</u>	<u>930,300</u>
0700	Debt Service Principal	782,985	809,500	690,000
0800	Debt Service/Interest & Related Costs	248,498	341,300	240,300
	<b>Department Total</b>	<b><u>1,031,483</u></b>	<b><u>1,150,800</u></b>	<b><u>930,300</u></b>

# **APPENDIX**

**City of Moses Lake  
Annual Budget  
Staffing Level Comparisons**

Departments	<----- Budgeted ----->				Increase or (Decrease)
	2010	2011	2012	2013	
Legislative	7.42	7.80	7.80	7.80	0.00
Executive	2.77	3.20	3.20	3.20	0.00
Finance	7.87	6.54	6.54	6.54	0.00
Central Services	2.00	2.00	2.00	2.00	0.00
Community Development	13.45	13.00	13.00	13.00	0.00
Engineering	17.03	17.00	17.00	17.00	0.00
Sanitation	1.16	1.16	1.16	1.16	0.00
Building Maintenance	8.00	8.00	8.00	8.00	0.00
Street	5.00	5.00	5.00	5.00	0.00
Water	13.15	13.15	13.15	13.15	0.00
Sewer	12.15	13.15	13.15	13.15	0.00
Equipment Rental	4.00	4.00	4.00	4.00	0.00
Park and Recreation	21.00	22.00	22.00	22.00	0.00
Police	39.00	42.00	42.00	42.00	0.00
Fire	19.00	17.00	17.00	17.00	0.00
Ambulance	16.00	18.00	18.00	18.00	0.00
Storm Water	4.00	4.00	4.00	4.00	0.00
<b>Total</b>	<b>193.00</b>	<b>197.00</b>	<b>197.00</b>	<b>197.00</b>	<b>0.00</b>
Adjusted For:					
Council (Part Time)	(7.00)	(7.00)	(7.00)	(7.00)	0.00
<b>Total Adjustments</b>	<b>(7.00)</b>	<b>(7.00)</b>	<b>(7.00)</b>	<b>(7.00)</b>	<b>0.00</b>
<b>Net Total Regular Staff</b>	<b>186.00</b>	<b>190.00</b>	<b>190.00</b>	<b>190.00</b>	<b>0.00</b>

**CITY OF MOSES LAKE**  
**JANUARY 1, 2012 SALARY SCHEDULE**  
**Information Updated as of October 15, 2012**

	Salary Range		QTY
	E	A	
<b>EXEMPT AND EXECUTIVE STAFF</b>			
<b>Exempt/Overtime</b>			
City Manager		12,407	1
Municipal Services Director	6654	8318	1
Police Chief	6476	8095	1
Finance Director	6177	7721	1
Asst. Municipal Services Director/City Engineer	6138	7672	1
Fire Chief	6085	7606	1
Parks and Recreation Director	5974	7467	1
Community Development Director	5809	7261	1
Police Captains	5544	6930	2
Assistant City Engineer	5624	7030	0
Deputy Fire Chief	5516	6895	0
Public Works Superintendent	5510	6888	1
Human Resources Director	5272	6590	1
Assistant Finance Director	5149	6436	1
Assistant Fire Chiefs	5149	6436	2
Park Maintenance Superintendent	4835	6044	1
Recreation Superintendent	4602	5753	1
<b>TOTAL</b>			17
<b>Executive, Professional and Clerical</b>			
Development Engineer	5085	6356	1
Project Engineer	5085	6356	2
Building Official	5021	6276	1
Information Systems Manager	4871	6089	1
Accounting Division Manager	4800	6000	1
Senior Planner	4665	5831	1

**CITY OF MOSES LAKE**  
**JANUARY 1, 2012 SALARY SCHEDULE**  
**Information Updated as of October 15, 2012**

	Salary Range		QTY
	E	A	
Design Engineer	4574	5718	0
Engineering Tech III	4368	5460	2
Accountant	4287	5359	2
Building Inspector II	4160	5200	1
Associate Planner	4080	5100	0
Museum & Art Center Manager	4067	5084	1
Recreation Supervisor	4067	5084	2
Engineering Tech II	3952	4940	7
GIS Mapping Tech	3952	4940	1
Building Inspector	3945	4931	1
Administrative Secretary	3622	4527	1
Executive Secretary	3622	4527	1
Engineering Tech I	3564	4455	1
Code Enforcement Officer II	3506	4383	1
Assistant Planner	3415	4269	2
Clerical Supervisor - Police Department	3383	4229	1
Community Services Officer	3355	4196	2
Building and Planning Technician	3315	4144	1
Senior Accounting Clerk	3296	4120	2
Ambulance Billing Clerk	3296	4120	0
Code Enforcement Officer	3296	4120	1
Utility Account Technician	3296	4120	1
Department Secretary	3238	4047	5
Network Technician	3120	3900	1
Meter Reader	3118	3897	2
Utility Billing Specialist	3101	3876	1

**CITY OF MOSES LAKE**  
**JANUARY 1, 2012 SALARY SCHEDULE**  
**Information Updated as of October 15, 2012**

	Salary Range		QTY
	E	A	
Municipal Services Clerk	2880	3600	1
Police Clerk	2880	3600	3
Community Policing Coordinator	2880	3600	1
Customer Service Representative	2660	3325	3
Museum Curator	2660	3325	1
Concessions/Food Service Supervisor	2337	2921	1
<b>TOTAL</b>			56
<b>UNREPRESENTED (Parks &amp; Public Works Maintenance)</b>			
Wastewater Division Supervisor	4634	5793	1
Water Division Supervisor	4634	5793	1
Street Division Supervisor	4547	5684	1
Equipment Rental Supervisor	4181	5226	1
Building Maintenance Supervisor	4049	5061	1
Wastewater Division Foreman	4043	5054	1
Water Division Foreman	4043	5054	1
Street Division Foreman	3959	4949	1
Parks Maintenance Foreman	3901	4876	1
Wastewater Treatment Plant Lead Operator	3836	4795	1
Equipment Rental Foreman	3829	4786	1
Building Maintenance Foreman	3668	4585	1
Wastewater Treatment Plant Operator	3602	4503	2
Water Quality Specialist	3602	4503	2
Equipment Mechanic	3530	4413	2
Maintenance Worker II (Water & Sewer)	3505	4382	8
Parks Maintenance Technician	3505	4382	8
Street Maintenance Worker	3505	4382	6

**CITY OF MOSES LAKE  
 JANUARY 1, 2012 SALARY SCHEDULE  
 Information Updated as of October 15, 2012**

				Salary Range		QTY
				E	A	
Building Maintenance Worker				3222	4027	1
Maintenance Worker I (Sewer)				3020	3775	1
Parks Maintenance Worker				3020	3775	2
Lead Janitor				2594	3242	1
Janitor				2305	2881	4
<b>TOTAL</b>						49
<b>POLICE UNION</b>						
Sergeant				4750	5938	4
Corporal				4537	5671	3
Police Officer	Entry (E) 4322	Step 2 4593	Step 3 4864	Step 4 5135	5402	24
<b>TOTAL</b>						31
<b>FIRE UNION</b>						
Captain				4848	6060	3
Paramedic/Firefighter				4500	5625	15
Fire Inspector				4497	5621	1
Firefighter/EMT				4145	5181	9
Paramedic				3442	4302	1
EMT				3178	3972	1
<b>TOTAL</b>						30
<b>GRAND TOTAL</b>						184

## City of Moses Lake Capital Outlay & R & M Major Projects Budget

Fund	Dept	Obj.	Description	Budget
000			<b>General Fund</b>	
	020		<b>Parks &amp; Recreation Department</b>	
		0646	Art Work	10,000
			Department Total	10,000
			<b>Fund Total</b>	10,000
116			<b>Streets</b>	
		0641	work platform/cat walk	10,000
			<b>Fund Total</b>	10,000
315			<b>Park Mitigation Capital Projects</b>	
		0631	Improvements Other Than Building Lower Peninsula	300,000
			<b>Fund Total</b>	300,000
410			<b>Water/Sewer Fund</b>	
	411		<b>Water</b>	
		0639	Other Improvements Cold Mix, Drain Rock, Sand, Covers	12,000
		0641	Machinery & Equipment	
			Chlorinators	12,000
			Hypo Dilution System	70,000
			Chlorine Monitor	12,000
			Portable Mag meter	9,000
			Portable Hydraulic Unit	6,000
		0645	Water Meters Meter & ERT Readers	250,000
			Department Total	371,000
	412		<b>Sewer</b>	
		0641	Machinery & Equipment Mgnetic manhole cover lifter	10,000
			Department Total	10,000
	413		<b>Water Billing</b>	
		0641	(3) meter reading units and software	18,000
			Department Total	18,000
			<b>Fund Total</b>	399,000

## City of Moses Lake Capital Outlay & R & M Major Projects Budget

Fund	Dept	Obj.	Description	Budget
<b>477</b>			<b>Water/Sewer Construction</b>	
		0653	CIP Water Projects - including Reimbursable Labor raise Reservoir #7	850,000
			Water System Repairs	150,000
			Developer Projects	100,000
			Project drawings	50,000
			Water Projects Total	1,150,000
		0654	CIP Sewer Projects - including Reimbursable Labor Sewer Line Improvements	1,000,000
			Lift Station Repairs	1,000,000
			Sand Dunes Force Main	1,000,000
			2012 Project design	30,000
			Developer Projects	100,000
			Sewer Projects Total	3,130,000
			<b>Fund Total</b>	<b>4,280,000</b>
<b>493</b>			<b>Storm Water</b>	
		0634	Storm Drains	
			Sage Road Stormwater	865,400
			<b>Fund Total</b>	<b>865,400</b>
<b>517</b>			<b>Central Services</b>	
		0641	Machinery & Equipment City Annex copier	10,500
			<b>Fund Total</b>	<b>10,500</b>
<b>519</b>			<b>Equipment Rental</b>	
	Department: 0661		Lease Purchase	
	Police		Police Patrol Vehicles (4)	176,000
	Water		Passenger van	28,500
	Building Maint		Cargo van	30,000
	Parks		Trucj cab shassis	45,000
	Water Billing		small pickup	23,000
	Parks		1/2 ton pickup	25,000
	Police		Policepassenger van - used	25,000
	Water		one ton truck	47,000
	Water		one ton truck	85,000
	Street		pavement grinder	22,000
	Stormwater		Skid Steer Loader	52,000
			<b>Fund Total</b>	<b>558,500</b>
<b>528</b>			<b>Building Maintenance</b>	
		0622	Buildings Maintenance	
			Install automatic doors in Police and Parks	25,000
			Raise Civic Center air intakes	8,000
			<b>Fund Total</b>	<b>33,000</b>
			<b>Total Capital Outlay &amp; Major Projects</b>	<b>6,466,400</b>

**City of Moses Lake**  
**Bond Principal, Interest and Interest Rates**  
**As of December 31, 2012**

Year	2004 Water/Sewer Revenue Bonds			2006 Water/Sewer GO Bonds Downtown wtr/swr main			2011 Water/Sewer Revenue Bonds			Water/Sewer Total Debt		
	Principal	Interest	Rate	Principal	Interest	Rate	Principal	Interest	Rate	Principal	Interest	Total
<b>Totals</b>	6,400,000	2,537,863		795,000	272,274		4,450,000	627,686		11,645,000	3,437,823	15,082,823
2013	275,000	305,938	3.75%	43,333	32,987	3.90%	460,000	107,185	0.85%	778,333	446,110	1,224,443
2014	290,000	295,625	4.00%	45,000	31,297	3.95%	460,000	103,275	2.00%	795,000	430,197	1,225,197
2015	305,000	284,750	4.00%	46,667	29,520	4.00%	470,000	94,075	2.00%	821,667	408,345	1,230,011
2016	395,000	272,550	5.00%	48,333	27,653	4.05%	480,000	84,675	2.50%	923,333	384,878	1,308,211
2017	415,000	256,750	5.00%	50,833	25,695	4.10%	490,000	73,875	2.50%	955,833	356,320	1,312,154
2018	435,000	236,000	5.00%	52,500	23,611	4.15%	500,000	62,850	2.70%	987,500	322,461	1,309,961
2019	460,000	214,250	5.00%	55,000	21,433	4.15%	515,000	49,100	2.70%	1,030,000	284,783	1,314,783
2020	485,000	191,250	5.00%	57,500	19,150	4.15%	530,000	34,938	3.25%	1,072,500	245,338	1,317,838
2021	515,000	167,000	5.00%	59,167	16,764	4.15%	545,000	17,713	3.25%	1,119,167	201,477	1,320,643
2022	545,000	141,250	5.00%	61,667	14,308	4.25%				606,667	155,558	762,225
2023	1,110,000	114,000	5.00%	64,167	11,688	4.25%				1,174,167	125,688	1,299,854
2024	1,170,000	58,500	5.00%	67,500	8,960	4.25%				1,237,500	67,460	1,304,960
2025				70,000	6,092	4.25%				70,000	6,092	76,092
2026				73,333	3,117	4.25%				73,333	3,117	76,450

Page	2003 Refunding Bond			2002 G.O. Refunding Bond			2006 G.O. Bonds 2537142			2010 Civic Center GO Bonds			General Obligation Bonds Total Debt		
	Principal	Interest	Rate	Principal	Interest	Rate	Principal	Interest	Rate	Principal	Interest	Rate	Principal	Interest	Total
<b>Totals</b>	130,000	74,945		0	0		3,975,000	1,361,371		5,925,000	964,562		10,605,000	2,345,289	12,950,289
2013	130,000	74,945	3.75%				216,667	164,935	3.90%	560,000	127,013	2.00%	931,667	393,406	1,325,073
2014							225,000	156,485	3.95%	570,000	115,813	2.00%	940,000	308,963	1,248,963
2015							233,333	147,598	4.00%	580,000	104,413	2.25%	968,333	287,370	1,255,704
2016							241,667	138,265	4.05%	595,000	91,363	2.50%	991,667	263,437	1,255,104
2017							254,167	128,477	4.10%	610,000	76,488	2.75%	1,019,167	236,915	1,256,081
2018							262,500	118,056	4.15%	625,000	59,713	3.00%	1,047,500	206,619	1,254,119
2019							275,000	107,163	4.15%	645,000	40,963	3.00%	1,080,000	173,775	1,253,775
2020							287,500	95,750	4.15%	665,000	21,613	3.25%	1,117,500	138,213	1,255,712
2021							295,833	83,819	4.15%				470,833	99,719	570,552
2022							308,333	71,542	4.25%				483,333	82,192	565,525
2023							320,833	58,438	4.25%				500,833	63,838	564,671
2024							337,500	44,802	4.25%				337,500	44,802	382,302
2025							350,000	30,458	4.25%				350,000	30,458	380,458
2026							366,667	15,583	4.25%				366,667	15,583	382,250

**2012 OTHER DEBT OUTSTANDING**

Water/Sewer (Revenue)	
PWTF - Six loans	5,175,582
Lease Purchase (estimate)	40,974
Ambulance (Revenue) Lease Purchase	0
General Obligation:	
Lease Purchase (estimate)	1,745,714

**FUNDS RESERVED FOR DEBT SERVICE  
AND BONDS GUARANTEES AS OF 12/31/12**

Revenue	
451 2011 Bond Reserve	567,600
452 2004 Bond Fund	92,700
453 2004 Bond Reserve	701,500
483 Water/Sewer Lease Purchase	13,100
485 Water/Sewer PWTF	15,600
486 GOB 2006 Redemption	1,100
499 Ambulance Debt Service	2,000
General Obligation	
275 Equipment Leases	24,500
281 GOB 2006 Redemption	151,600
284 GOB 1998 Refunding	300

**PROPOSED FUNDING IN THE 2013  
BUDGET BY DEBT**

General Obligation	
Equipment Rental	569,000

**INTERFUND LOANS PAYABLE AS OF 10/17/12**

		2013 Payment	
020	Park & Recreation	178,100	765,649
493	Storm Water Fund	20,700	60,596
498	Ambulance Service Fund	113,000	733,474
519	Equipment Rental	77,800	336,412
528	Building maintenance	110,000	5,500,000
	Total	499,600	7,396,131

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