

City of Moses Lake Washington

City Council

Ronald C. Covey
Mayor

Richard Pearce
Bill Ecret
Jim Liebrecht

Brent Reese
Jon Lane
Dick Deane

Joseph K. Gavinski
City Manager

2008 Final Budget

Ronald R. Cone
Finance Director

**CITY OF MOSES LAKE
2008 ANNUAL BUDGET**

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OPERATING BUDGET

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

DETAIL OF EXPENDITURES WITHIN OBJECT WITHIN DEPARTMENT

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March 28, 2008

Honorable Mayor and
Moses Lake City Council

Gentlemen

The 2008 Budget is herein presented as agreed upon by City Council during budget study sessions.

The 2008 Budget maintains all existing programs intact although expenditures for some capital projects continues to be somewhat restrained. This is necessary because increased Police Department personnel costs need to be funded with general tax receipts because of the elimination of federal grants, the elimination of state motor vehicle excise tax funding due to issues surrounding the passage of I-695 and reduced property tax receipts due to the passage of I-747. There is a General Fund Ending Fund Balance of \$1,599,200 in this budget, which is more than the 2007 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 2008 on property taxed in 2007. 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 2008 accruing to the benefit of the General Fund is figured at \$4,900,000. This is greater than was budgeted in 2007, because of anticipated additional retail development in Moses Lake during 2007 and general retail sales increases. This figure includes \$2,450,000 in sales tax budgeted in 2008 with the first one half cent sales tax authority. Another \$2,450,000 in sales tax revenues has been added from the second one half cent in sales tax authority.

The "Comprehensive Budget" as contained in the 2008 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 \$43,866,500.

The operating budget including debt service payments, and continuing project estimates for 2008 as contained in this 2008 Budget for the General Fund totals \$19,177,000. In 2007 the same budget, debt service, and continuing project estimates totaled \$17,734,900. There is an increase then of \$1,442,100 comparing 2008 to 2007. Growth in Moses Lake accounts for most of the increase. Greater population translates into the need for additional personnel, facilities, and equipment.

Wage increases for 2008 for represented Police and Fire Department employees are dictated by labor contracts. A salary increase of 4.4% 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 2008 employees will continue contributing to medical care coverages and share in the rising costs of medical insurance. The contributions increase in 2008 compared to 2007.

The Police Department budget of \$4,084,300 and the Fire Department budget of \$2,248,400 equals approximately 33% of the city's entire proposed General Fund Budget. That leaves approximately 67% 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 \$400,000 going into 2008 and the receipt of \$906,000 from the General Fund. This is up from last year but lower than many past years, and is due directly to increased costs in the Police Department for personnel and the loss of state shared revenue related to the passage of I-695 which reduces monies available for other services and facilities. There is proposed to be appropriated over \$3,759,400 in the Street Improvement 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 2009 of \$100,000.

In order to balance the Street Department budget, \$1,200,000 was transferred from the General Fund. This is the same as in 2007. 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 \$2,964,100 in 2007 to \$2,500,000 in this budget. There is an increase in the ending fund balance from \$898,000 to \$966,200 in 2008. Equipment rental fees were not increased in the 2008 budget.

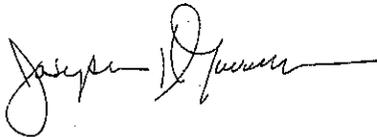
In the Water/Sewer Fund the beginning fund balance is larger than it was in 2007, \$633,700 in 2007 vs \$1,034,000 in 2008. The ending fund balance increased, going from \$672,100 in 2007 to \$1,130,800 in 2008. The larger expenditures in the Water/Sewer Fund include debt service, \$1,056,700, the transfer to the Water/Sewer Construction Fund, \$5,290,000, and B & O taxes paid to the State of Washington, \$395,000. Those three expenditures equal \$6,741,700. Those three expenditures, along with the ending fund balance of \$1,130,800 equals \$7,872,500 or 42.28% of this budget.

In the Water/Sewer Construction Fund, there shows a reserve for future construction of \$400,000. That evidences a decrease of \$1,379,000 with this 2008 budget. This reduction reflects large expenditures in the construction fund for water/sewer capital projects dedicated to expanding the utilities to unserved areas.

The Sanitation Fund show a total expenditure of \$3,118,700, which includes an ending fund balance of \$1,366,800. The fund balance increased comparing 2008 to 2007. This fund balance can be used to fund landfill fee increases and an alley way improvement program in the future.

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 \$711,854 in 1990, \$704,481 in 1991, \$577,279 in 1992, \$389,781 in 1993, \$403,683 in 1994, \$492,685 in 1995, \$745,623 in 1996, \$801,722 in 1997, \$1,010,200 in 1998, \$769,093 in 1999, \$734,417 in 2000, \$878,444 in 2001, \$299,637.98 in 2002, \$342,303.82 in 2003, \$329,346.09 in 2004, \$782,682.69 in 2005, \$1,006,738.47 in 2006, and \$819,150.58 in 2007, in investment income. 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

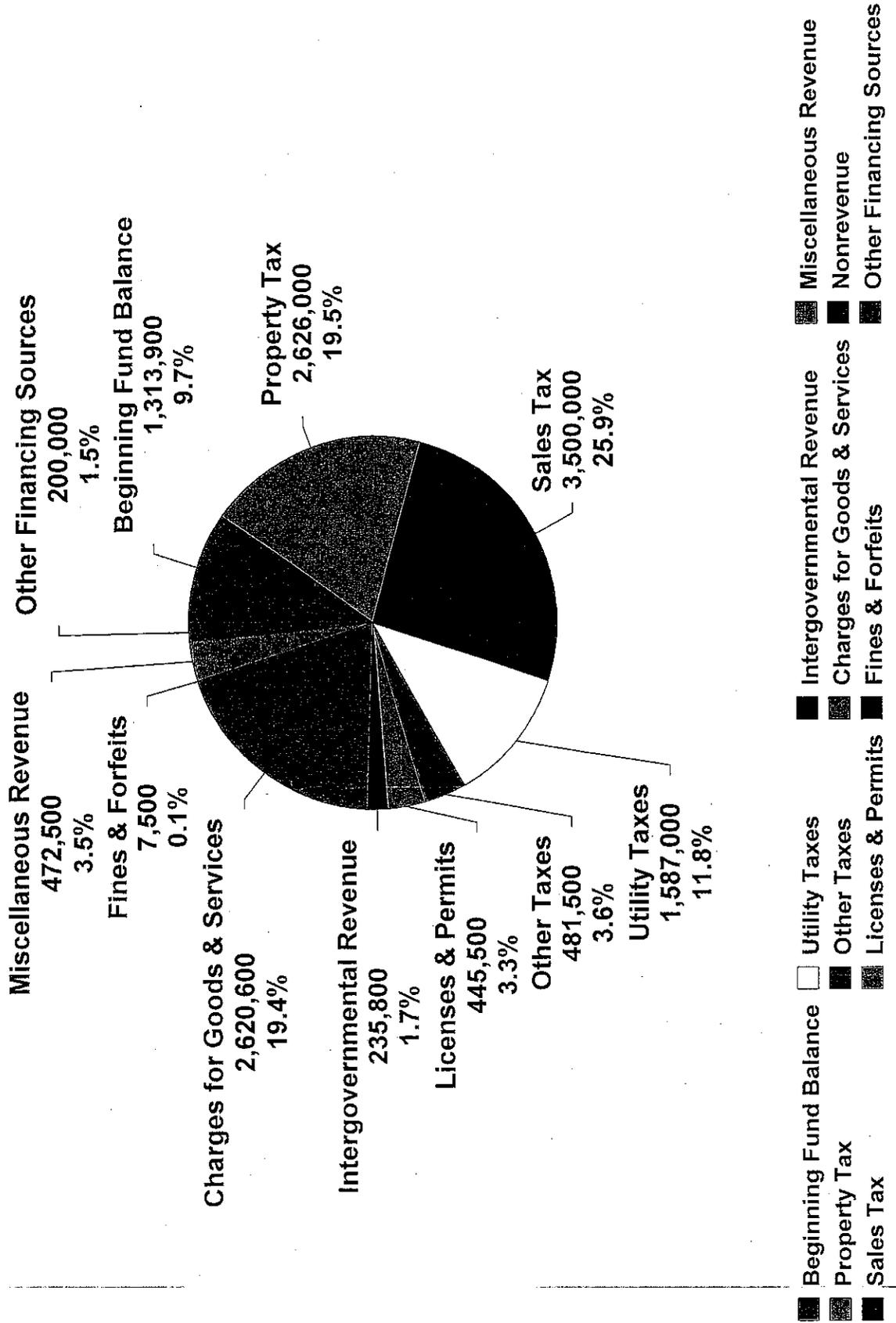
A handwritten signature in cursive script, appearing to read "Joseph K. Gavinski", with a long horizontal flourish extending to the right.

Joseph K. Gavinski
City Manager

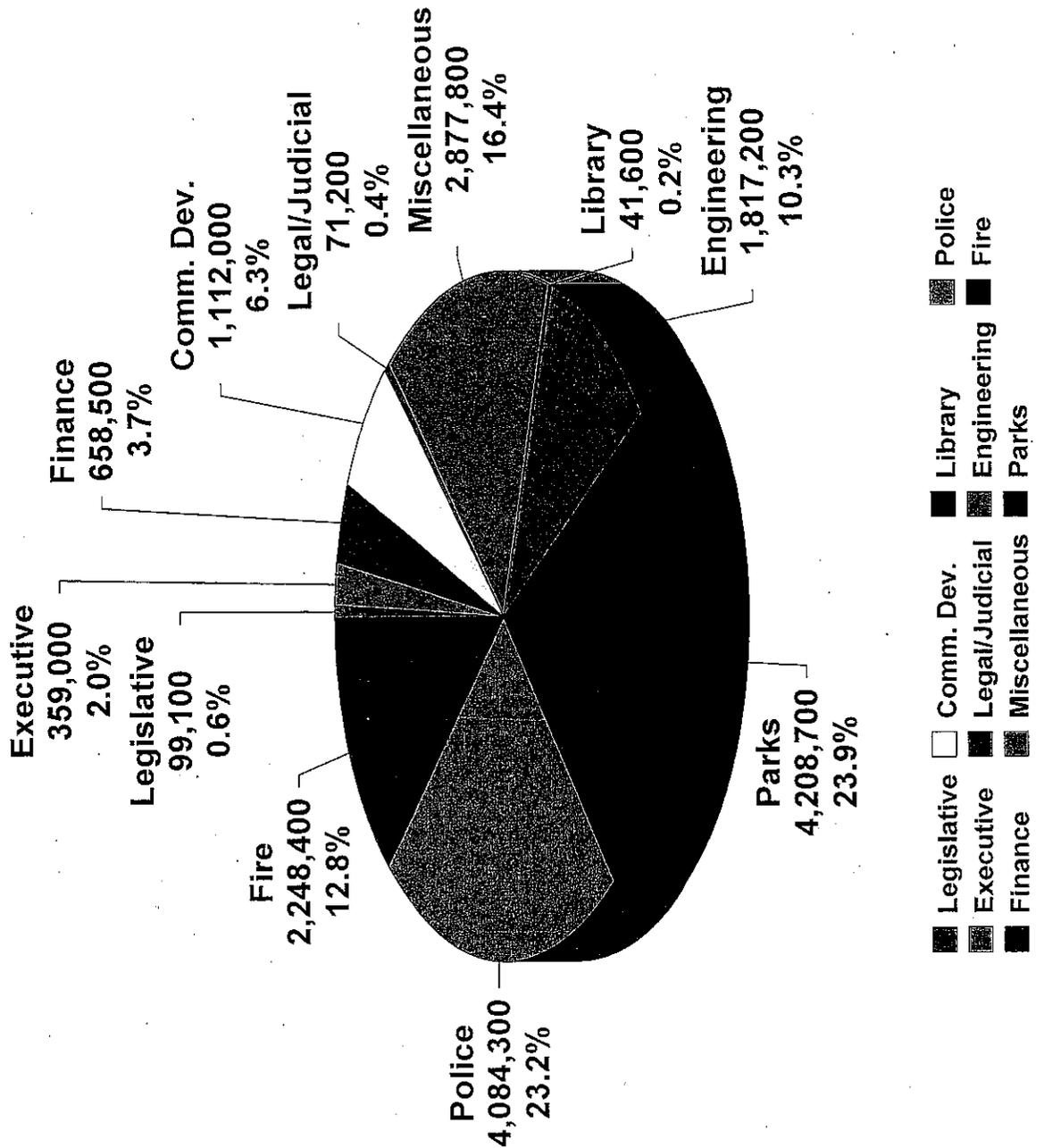
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General Fund Revenue

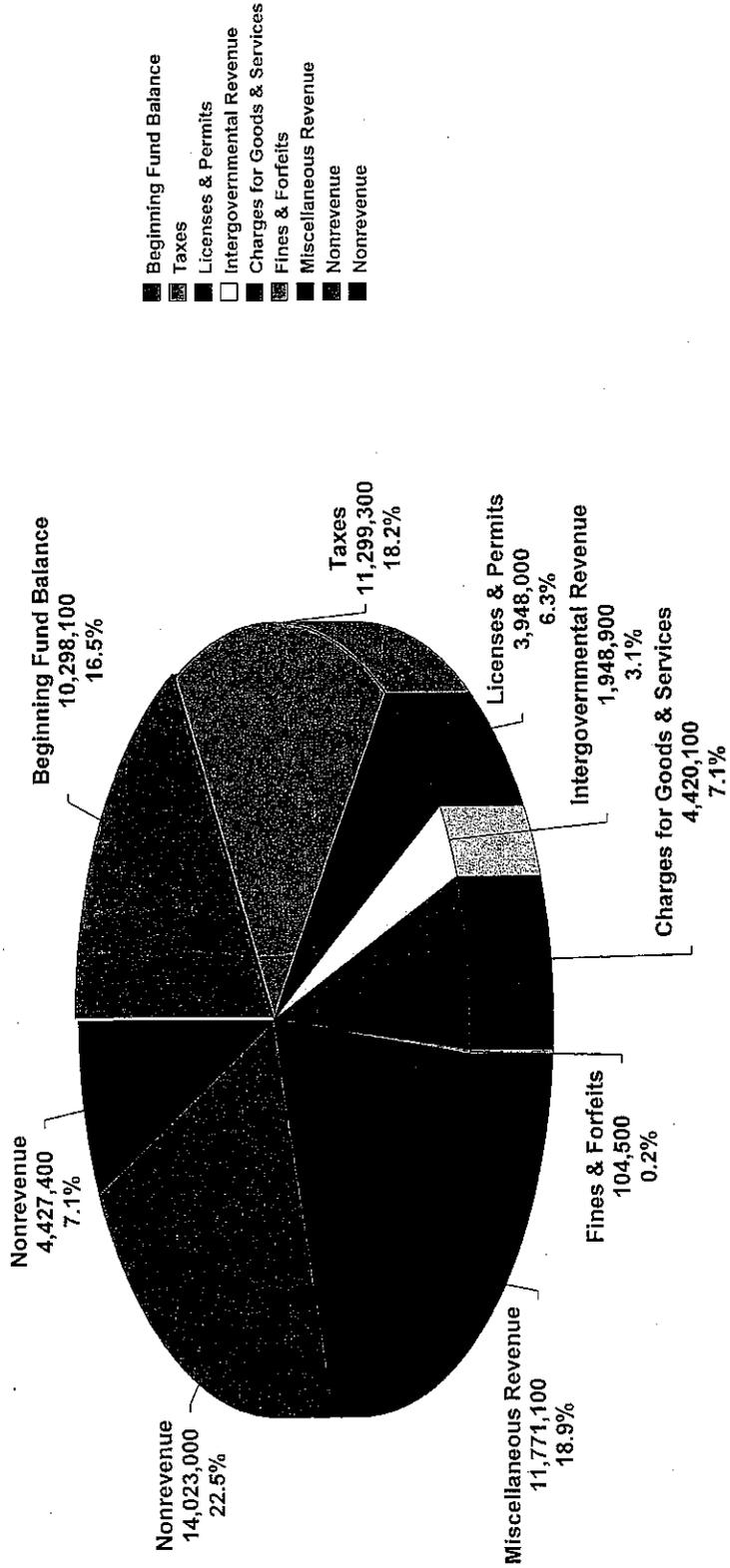


General Fund Expenditures By Department



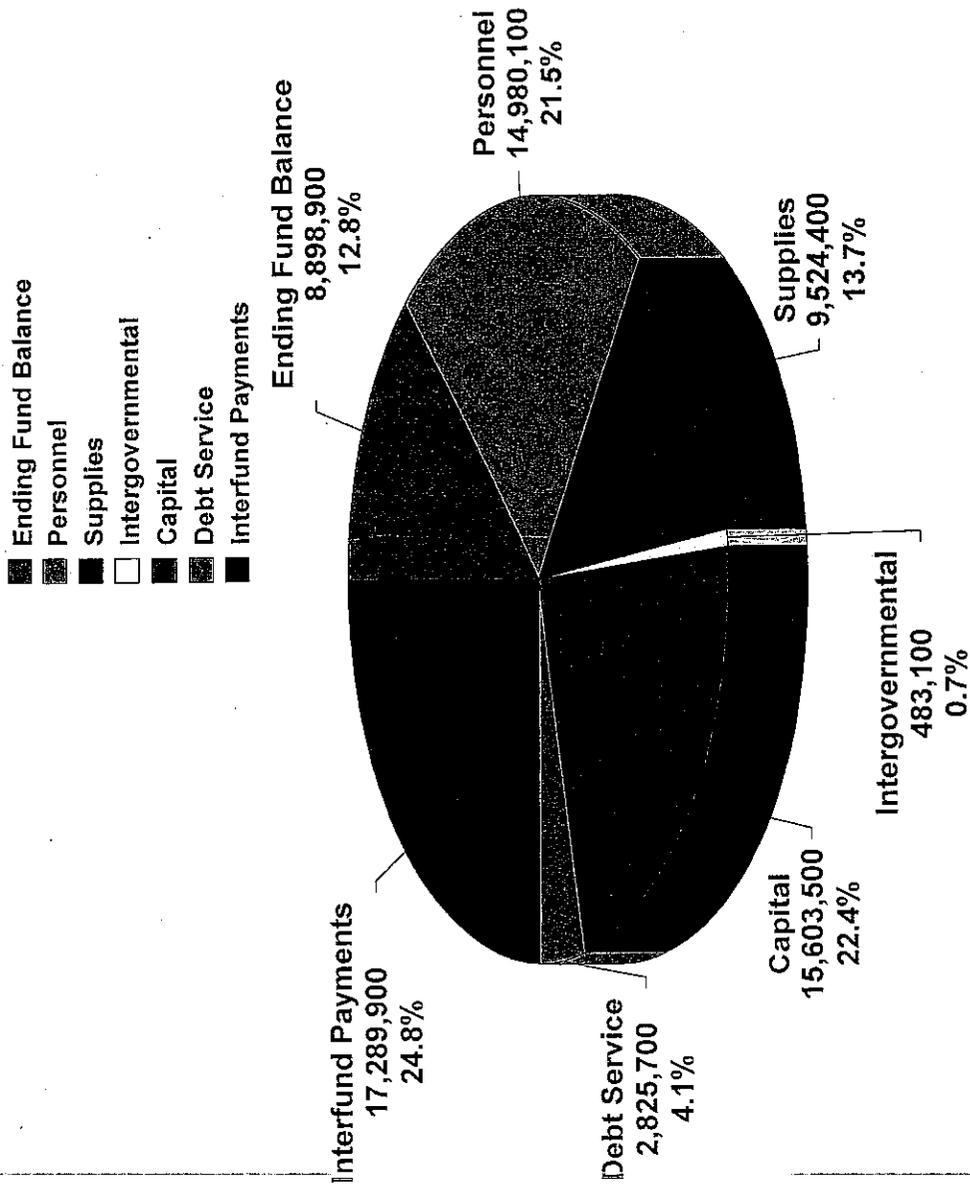
Revenue By Source

City of Moses Lake



Expenditures By Object

City of Moses Lake



ORDINANCE NO. 2361

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 2008

THE CITY COUNCIL OF THE CITY OF MOSES LAKE, WASHINGTON DO ORDAIN 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

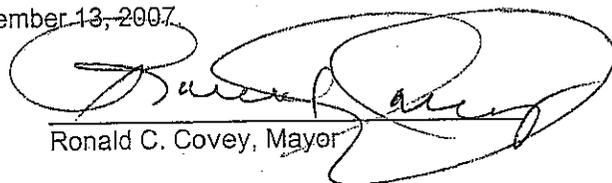
RCW 84.52.020 and 84.52.070 provides for the estimated tax levied by the City Council be certified to the County Commissioners on or before November 30, 2007.

Section 2. The following estimated taxes for general municipal purposes of the City of Moses Lake for the year 2008 be and the same are hereby levied upon all taxable property within the City of Moses Lake, as determined in the year 2008.

<u>General Millage</u>	<u>Rate</u>	<u>Estimated Amount</u>
General Purposes	Not to exceed \$3.10	\$3,200,000 Subject to Final Assessment Figures

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

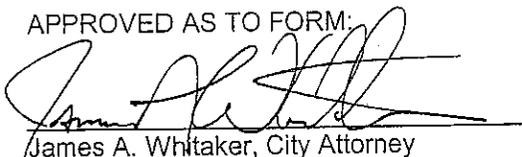
Adopted by the City Council and signed by its Mayor on November 13, 2007.


Ronald C. Covey, Mayor

ATTEST:


Ronald R. Corie, Finance Director

APPROVED AS TO FORM:


James A. Whitaker, City Attorney

ORDINANCE NO. 2360

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 2008

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 has a population of more than 10,000.
- C. Public hearings were held, with notice duly provided, to consider the city's current expense budget for the 2008 calendar year pursuant to RCW 84.55.120.
- D. 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 stated assessed utility property, and any increase due to the annexation of new territory, 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 2008 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 \$29,512, 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 stated assessed utility property, is hereby authorized for the 2008 levy in the amount of \$3,200,000 which is a percentage increase of 1.00% from the previous year, and any increase due to the annexation of new territory and new construction.

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, 2007.


Ronald C. Covey, Mayor

ATTEST:


Ronald R. Cone, Finance Director

APPROVED AS TO FORM.

James A. Whitaker, City Attorney

City of Moses Lake

Summary of Tax Levy

	2005	2006	2007	2008
Population	16,340	16,840	17,440	17,960
Assessed Valuation	87,602,246	905,052,449	988,571,711	1,000,000,000
General Tax Levy	2,652,169	2,776,819	2,951,193	2,980,705

ORDINANCE NO. 2364

AN ORDINANCE ADOPTING THE BUDGET FOR THE CITY OF MOSES LAKE,
WASHINGTON FOR THE YEAR OF 2008

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 2008 are as follows:

GENERAL FUND	\$19,177,000
TOURISM ACTIVITIES	721,000
GRANTS AND DONATIONS	292,900
PATHS & TRAILS	661,700
STREET FUND	2,144,300
STREET REPAIR AND RECONSTRUCTION FUND	3,759,400
PARKS FEES	118,000
BASIN HOMES BLOCK GRANT FUND	92,100
CAPITAL PROJECTS 2006	150,000
CAPITAL IMPROVEMENT FUND	343,400
PARK AND RECREATION IMPROVEMENT FUND	240,000
WATER/SEWER FUND (M & O)	18,620,200
WATER/SEWER CONSTRUCTION FUND	8,469,000
SANITATION FUND	3,118,700
AIRPORT	212,100
AMBULANCE FUND	2,107,200
UNEMPLOYMENT COMPENSATION INSURANCE FUND	438,700
SELF INSURANCE FUND	532,000
CENTRAL SERVICES FUND	1,001,500
EQUIPMENT RENTAL FUND	2,537,800
BUILDING FUND, (M & O)	4,640,900
FIREMEN'S PENSION FUND	379,700
TOTAL	<u>\$69,757,600</u>

Section 2. The 2008 Budget includes \$13,903,100 of operating "transfers-out" which are also budgeted at their point of expenditure or are transferred to non-budgeted debt service accounts. The 2008 Budget provides for internal service fund service expenditures of \$9,150,900. 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 \$5,880,600 and require further appropriation by the City Council before they can be expended.

Section 3. The 2008 Comprehensive Budget for the city as a whole is \$43,866,500 which includes an estimated \$2,962,400 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 2008 Operating Budget including all carry over projects, estimations for debt service and debt service fund balances is \$73,898,700.

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.

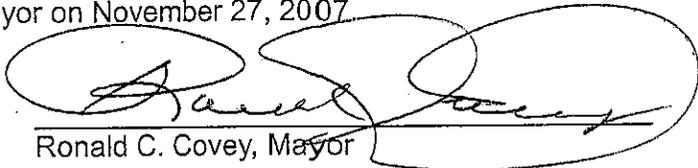
Section 5. The budget includes a transfer from the Water/Sewer Fund to the General Fund pursuant to RCW 35.37.020.

Section 6. Internal service fund rates have been computed for 2008 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 2008 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, 2007.


Ronald C. Covey, Mayor

ATTEST:


Ronald R. Cone, Finance Director

APPROVED AS TO FORM:

James A. Whitaker, City Attorney

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BUDGET REPORT

SUMMARIES

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

Fund	Description	2006 Actual	2007 Budgeted	2008 Budget
General Fund				
001	Legislative	88,823	102,700	92,100
002	Executive	285,283	302,800	328,700
003	Finance	531,718	577,400	614,000
004	Community Development	799,668	917,800	972,600
005	Legal/Judicial	70,079	79,300	68,300
006	Miscellaneous Services	244,672	423,500	128,800
007	Library	11,831	16,000	16,000
010	Engineering	1,399,850	1,542,900	1,643,900
020	Park Recreation	2,327,636	2,917,500	3,205,200
030	Police	3,013,250	3,260,300	3,742,000
040	Fire	1,294,807	1,818,300	1,812,500
	<i>General Fund Total</i>	<u>10,067,616</u>	<u>11,958,500</u>	<u>12,624,100</u>
Special Revenue Funds				
102	Tourism Activities	284,829	241,200	151,700
103	Grants and Donations	256,011	193,600	152,600
114	Paths & Trails	75,923	151,500	650,000
116	Street	1,008,907	1,185,600	1,221,000
119	Street Repair/Reconstruction	1,091,179	1,675,000	3,505,000
150	Parks Fees	0	90,000	77,000
	<i>Special Revenue Total</i>	<u>2,716,849</u>	<u>3,536,900</u>	<u>5,757,300</u>
Debt Service Funds				
275	Equipment Leases	35,538	31,200	9,400
281	G.O.B. 2006 Redemption	0	380,600	380,900
283	Central Drive LID #58	3,378	1,900	0
284	1998 Refunding G. O. B.	145,141	149,500	144,100
285	2002 Refunding Bonds	274,434	275,300	275,300
	<i>Debt Service Total</i>	<u>458,491</u>	<u>838,500</u>	<u>809,700</u>
Capital Projects Funds				
302	Capital Projects 2006	3,710,480	3,291,500	150,000
308	Capital	152,573	0	0
314	Park & Recreation Improvements	56,818	110,500	200,000
	<i>Capital Projects Total</i>	<u>3,919,870</u>	<u>3,402,000</u>	<u>350,000</u>

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

Fund	Description	2006 Actual	2007 Budgeted	2008 Budget
Proprietary Funds				
410	Water / Sewer Fund	6,954,262	4,475,800	4,233,800
450	1996 Bond Redemption	66,788	0	0
452	2004 Bond Fund	327,127	342,000	346,600
472	Operations Complex Construction	6,637,156	1,420,000	0
477	Water Sewer Construction	1,547,546	2,810,000	8,069,000
483	Water/Sewer Leases	14,324	12,300	1,600
484	State Water Pollution Debt Service	81,204	81,300	81,300
485	Public Works Trust Fund Water/Sewer Debt Sr.	831,133	826,800	820,300
486	G.O.B. 2006 Redemption	0	76,200	76,300
490	Sanitation Fund	1,684,212	1,541,400	1,639,500
495	Airport	24,685	125,200	133,400
498	Ambulance	1,284,714	1,395,100	1,738,600
499	Ambulance Debt Service	13,995	7,800	30,900
	<i>Proprietary Totals</i>	<u>19,467,146</u>	<u>13,113,900</u>	<u>17,171,300</u>
Internal Service Funds				
501	Unemployment Comp Insurance	17,466	31,500	31,500
503	Self-Insurance	419,811	401,000	395,000
516	Central Services - Debt Service	24,388	18,000	15,900
517	Central Services - Operations	407,208	493,600	443,000
519	Equipment Rental - Operations	918,221	1,066,700	1,443,000
520	Equipment Rental - Debt Service	401,339	325,100	426,300
528	Building Maintenance - Operations	738,309	708,600	3,893,900
529	Building Maintenance-Debt Service	352,613	218,600	353,500
	<i>Internal Service Totals</i>	<u>3,279,355</u>	<u>3,263,100</u>	<u>7,002,100</u>
Fiduciary Funds				
611	Fireman's Pension	132,137	137,000	152,000
	<i>Fiduciary Totals</i>	<u>132,137</u>	<u>137,000</u>	<u>152,000</u>
	Final Total	<u><u>40,041,464</u></u>	<u><u>36,249,900</u></u>	<u><u>43,866,500</u></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
Ordinance Budget
Summary by Fund**

Fund	Description	2006 Actual	2007 Budgeted	2008 Budget
General Fund				
001	Legislative	96,223	108,700	99,100
002	Executive	311,683	335,400	359,000
003	Finance	592,118	640,000	658,500
004	Community Development	937,668	1,023,100	1,112,000
005	Legal/Judicial	77,079	92,500	71,200
006	Miscellaneous Services	5,299,709	4,122,600	4,477,000
007	Library	31,331	58,200	41,600
010	Engineering	1,578,150	1,742,900	1,817,200
020	Park Recreation	3,107,336	3,727,100	4,208,700
030	Police	3,337,039	3,596,200	4,084,300
040	Fire	1,662,862	2,288,200	2,248,400
	<i>General Fund Total</i>	<u>17,031,196</u>	<u>17,734,900</u>	<u>19,177,000</u>
Special Revenue Funds				
102	Tourism Activities	420,309	469,600	721,000
103	Grants and Donations	494,096	369,900	292,900
114	Paths & Trails	370,741	346,400	661,700
116	Street	1,966,694	2,191,100	2,144,300
119	Street Repair/Reconstruction	1,604,869	1,901,800	3,759,400
150	Parks Fees	121,771	104,100	118,000
197	Basin Homes Block Grant	86,227	88,900	92,100
	<i>Special Revenue Total</i>	<u>5,064,707</u>	<u>5,471,800</u>	<u>7,789,400</u>
Capital Projects Funds				
302	Capital Projects 2006	5,001,986	3,291,500	150,000
308	Capital	388,689	542,600	343,400
314	Park & Recreation Improvements	70,274	110,500	240,000
	<i>Capital Projects Total</i>	<u>5,460,949</u>	<u>3,944,600</u>	<u>733,400</u>
Proprietary Funds				
410	Water / Sewer Fund	12,688,998	9,514,100	18,620,200
472	Operations Complex Construction	8,177,517	1,840,400	0
477	Water Sewer Construction	4,000,479	3,364,000	8,469,000
490	Sanitation Fund	5,128,916	4,167,700	3,118,700
495	Airport	88,896	202,400	212,100
498	Ambulance	1,538,007	1,706,600	2,107,200
	<i>Proprietary Totals</i>	<u>31,622,813</u>	<u>20,795,200</u>	<u>32,527,200</u>

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

Fund	Description	2006 Actual	2007 Budgeted	2008 Budget
Internal Service Funds				
501	Unemployment Comp Insurance	439,738	444,300	438,700
503	Self-Insurance	595,325	485,800	532,000
517	Central Services - Operations	1,054,621	1,042,600	1,001,500
519	Equipment Rental - Operations	3,127,939	2,175,700	2,537,800
528	Building Maintenance - Operations	1,074,455	1,177,900	4,640,900
	<i>Internal Service Totals</i>	<u>6,292,076</u>	<u>5,326,300</u>	<u>9,150,900</u>
Fiduciary Funds				
611	Fireman's Pension	336,257	347,100	379,700
	<i>Fiduciary Totals</i>	<u>336,257</u>	<u>347,100</u>	<u>379,700</u>
Final Total		<u><u>65,807,999</u></u>	<u><u>53,619,900</u></u>	<u><u>69,757,600</u></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
Operating Budget
Summary by Fund

Fund	Description	2006 Actual	2007 Budgeted	2008 Budget
General Fund				
001	Legislative	96,223	108,700	99,100
002	Executive	311,683	335,400	359,000
003	Finance	592,118	640,000	658,500
004	Community Development	937,668	1,023,100	1,112,000
005	Legal/Judicial	77,079	92,500	71,200
006	Miscellaneous Services	5,299,709	4,122,600	4,477,000
007	Library	31,331	58,200	41,600
010	Engineering	1,578,150	1,742,900	1,817,200
020	Park Recreation	3,107,336	3,727,100	4,208,700
030	Police	3,337,039	3,596,200	4,084,300
040	Fire	1,662,862	2,288,200	2,248,400
	<i>General Fund Total</i>	<u>17,031,196</u>	<u>17,734,900</u>	<u>19,177,000</u>
Special Revenue Funds				
102	Tourism Activities	420,309	469,600	721,000
103	Grants and Donations	541,424	369,900	292,900
114	Paths & Trails	370,741	346,400	661,700
116	Street	1,966,694	2,191,100	2,144,300
119	Street Repair/Reconstruction	1,604,869	1,901,800	3,759,400
150	Parks Fees	121,771	104,100	118,000
197	Basin Homes Block Grant	86,227	88,900	92,100
	<i>Special Revenue Total</i>	<u>5,112,035</u>	<u>5,471,800</u>	<u>7,789,400</u>
Debt Service Funds				
275	Equipment Leases	151,080	115,500	92,400
281	G.O.B. 2006 Redemption	196,761	530,600	530,900
283	Central Drive LID #58	144,680	362,400	43,100
284	1998 Refunding G. O. B.	234,400	223,800	218,300
285	2002 Refunding Bonds	314,489	315,400	315,600
	<i>Debt Service Total</i>	<u>1,041,411</u>	<u>1,547,700</u>	<u>1,200,300</u>
Capital Projects Funds				
302	Capital Projects 2006	5,001,986	3,291,500	150,000
308	Capital	388,689	542,600	343,400
314	Park & Recreation Improvements	70,274	110,500	240,000
	<i>Capital Projects Total</i>	<u>5,460,949</u>	<u>3,944,600</u>	<u>733,400</u>

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

Fund	Description	2006 Actual	2007 Budgeted	2008 Budget
Proprietary Funds				
410	Water / Sewer Fund	12,688,998	9,514,100	18,620,200
450	1996 Bond Redemption	69,771	3,000	0
452	2004 Bond Fund	539,045	492,900	497,400
453	2004 Bond Reserve	701,500	701,500	701,500
472	Operations Complex Construction	8,177,517	1,840,400	0
477	Water Sewer Construction	4,000,479	3,364,000	8,469,000
483	Water/Sewer Leases	37,894	35,800	29,600
484	State Water Pollution Debt Service	94,722	94,600	94,600
485	Public Works Trust Fund Water/Sewer Debt-Sr.	834,406	830,000	823,800
486	G.O.B. 2006 Redemption	0	76,200	98,400
490	Sanitation Fund	5,128,916	4,167,700	3,118,700
495	Airport	88,896	202,400	212,100
498	Ambulance	1,538,007	1,706,600	2,107,200
499	Ambulance Debt Service	23,322	9,300	31,900
	<i>Proprietary Totals</i>	<u>33,923,473</u>	<u>23,038,500</u>	<u>34,804,400</u>
Internal Service Funds				
501	Unemployment Comp Insurance	439,738	444,300	438,700
503	Self-Insurance	595,325	485,800	532,000
516	Central Services - Debt Service	24,388	18,000	15,900
517	Central Services - Operations	1,054,621	1,042,600	1,001,500
519	Equipment Rental - Operations	3,127,939	2,175,700	2,537,800
520	Equipment Rental - Debt Service	401,339	325,100	426,300
528	Building Maintenance - Operations	1,074,455	1,177,900	4,640,900
529	Building Maintenance-Debt Service	352,613	218,600	353,500
	<i>Internal Service Totals</i>	<u>7,070,416</u>	<u>5,888,000</u>	<u>9,946,600</u>
Fiduciary Funds				
611	Fireman's Pension	336,257	347,100	379,700
	<i>Fiduciary Totals</i>	<u>336,257</u>	<u>347,100</u>	<u>379,700</u>
	Final Total	<u><u>69,975,738</u></u>	<u><u>57,972,600</u></u>	<u><u>74,030,800</u></u>

This is the 2008 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 2008. 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	Fund Balance				Total
		Personnel	Supplies Services	Capital Outlay	Interfund Debt Service	
General Fund						
001	Legislative	72,400	26,700			99,100
002	Executive	314,300	14,400		30,300	359,000
003	Finance	558,700	55,300		44,500	658,500
004	Community Development	960,300	12,300		139,400	1,112,000
005	Legal/Judicial		68,300		2,900	71,200
006	Miscellaneous Services		97,400		4,379,600	4,477,000
007	Library		16,000		25,600	41,600
010	Engineering	1,598,800	45,100		173,300	1,817,200
020	Park Recreation	2,314,900	775,300	10,000	1,108,500	4,208,700
030	Police	3,214,700	527,300		342,300	4,084,300
040	Fire	1,519,400	293,100		435,900	2,248,400
	<i>General Fund Total</i>	<u>10,553,500</u>	<u>1,931,200</u>	<u>10,000</u>	<u>6,682,300</u>	<u>19,177,000</u>
Special Revenue Funds						
102	Tourism Activities	0	151,700		569,300	721,000
103	Grants and Donations	24,700	127,900	0	140,300	292,900
114	Paths & Trails		650,000	0	11,700	661,700
116	Street	438,300	782,700		923,300	2,144,300
119	Street Repair/Reconstruction		1,400,000	2,100,000	259,400	3,759,400
150	Parks Fees				118,000	118,000
197	Basin Homes Block Grant				92,100	92,100
	<i>Special Revenue Total</i>	<u>463,000</u>	<u>3,112,300</u>	<u>2,100,000</u>	<u>2,114,100</u>	<u>7,789,400</u>
Capital Projects Funds						
308	Capital			0	343,400	343,400
314	Park & Recreation Improvements			200,000	40,000	240,000
	<i>Capital Projects Total</i>	<u>0</u>	<u>0</u>	<u>200,000</u>	<u>383,400</u>	<u>583,400</u>
Proprietary Funds						
410	Water / Sewer Fund	1,803,000	2,121,800	220,000	14,475,400	18,620,200
472	Operations Complex Construction			0	0	0
477	Water Sewer Construction			8,069,000	400,000	8,469,000
490	Sanitation Fund	75,700	1,163,800		1,879,200	3,118,700
495	Airport	25,100		110,000	77,000	212,100
498	Ambulance	1,314,900	287,000	136,700	368,600	2,107,200
	<i>Proprietary Totals</i>	<u>3,218,700</u>	<u>3,572,600</u>	<u>8,535,700</u>	<u>17,200,200</u>	<u>32,527,200</u>
Internal Service Funds						
501	Unemployment Comp Insurance		31,500		407,200	438,700
503	Self-Insurance		395,000		137,000	532,000
517	Central Services - Operations	136,200	284,000	22,800	574,400	1,017,400
519	Equipment Rental - Operations	230,300	415,000	770,000	1,548,800	2,964,100
528	Building Maintenance - Operations	403,500	416,400	3,074,000	1,100,500	4,994,400
	<i>Internal Service Totals</i>	<u>770,000</u>	<u>1,541,900</u>	<u>3,866,800</u>	<u>3,767,900</u>	<u>9,946,600</u>
Fiduciary Funds						
611	Fireman's Pension	152,000			227,700	379,700
	<i>Fiduciary Totals</i>	<u>152,000</u>	<u>0</u>	<u>0</u>	<u>227,700</u>	<u>379,700</u>
	Final Total	<u>15,157,200</u>	<u>10,158,000</u>	<u>14,712,500</u>	<u>30,375,600</u>	<u>70,403,300</u>

OPERATING BUDGET

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

AND

**DETAIL OF EXPENDITURES
WITHIN OBJECT
WITHIN DEPARTMENT**

**City of Moses Lake
2008 Budget**

		2006 Actual	2007 Budgeted	2008 Budget
Sources of Revenue				
000	General Fund			
308	Beginning Fund Balance			
00	Beginning Fund Balance	2,440,644	2,705,300	2,827,500
	Total Beginning Fund Balance	2,440,644	2,705,300	2,827,500
310	Taxes			
311	General Property Taxes			
10	General Property Taxes	2,828,570	2,900,000	3,100,000
313	Retail Sales Tax			
10	Local Retail Sales Tax	4,286,527	4,250,000	4,900,000
314	Interfund Taxes			
12	In Lieu Taxes/City	49,500	49,500	49,500
13	In Lieu Taxes/Larson	23,000	25,000	25,000
54	Sewage	1		
316	Business Taxes			
20	Admissions Tax	48,722	47,000	50,000
42	Water	3,050	2,800	2,800
43	Gas	113,422	145,000	150,000
45	Garbage/Solid Waste	3,143	2,500	3,000
47	Telephone & Telegraph	605,416	590,000	650,000
51	Electric	621,412	600,000	610,000
72	Utility Tax Water	139,657	127,000	137,000
74	Utility Tax Sewer	113,489	111,500	121,500
75	Utility Tax Garbage	83,659	80,000	85,000
317	Excise Taxes			
20	Leasehold Excise Tax	9,107	11,000	12,000
50	Gambling Excise Tax	277,021	320,000	335,000
319	Penalties & Interest on Delinquent Taxes			
80	Penalties/Interest On Other Taxes	528	2,000	2,000
	Total Taxes	9,206,224	9,263,300	10,232,800
320	Licenses and Permits			
321	Business Licenses and Permits			
30	Police & Protective (Inc Firew	4,391	1,000	1,000
80	Penalties on Business Licenses			1,000
90	Other Business Licenses & Permits	118,860	110,000	112,000
91	Franchise Fees	93,302	105,000	100,000
92	Pepsi Franchise Fee	13,433	12,000	12,000
322	Non-Business Licenses and Permits			
10	Buildings, Structures & Equipment	595,413	400,000	560,000
30	Animal Licenses	1,892	2,000	2,000
90	Other Non-business Licenses/Permits	4,961	5,000	5,000
	Total Licenses and Permits	832,251	635,000	793,000

**City of Moses Lake
2008 Budget**

		<u>2006</u>	<u>2007</u>	<u>2008</u>
		Actual	Budgeted	Budget
000	General Fund			
330	Intergovernmental Revenue			
331	Direct Federal Grants			
00	Federal Grants - Direct	52,117		
58	Planning Grants	(10,000)		
336	State Entitlements, Impact Payments & In-Lieu Taxes			
01	State Entitlements, Impact & II	40		
06	Criminal Justice Funding	178,805	90,000	102,000
338	Intergovernmental Service Revenues			
72	Library Services	28,795	28,000	28,000
	Total Intergovernmental Revenue	<u>249,757</u>	<u>118,000</u>	<u>130,000</u>
340	Charges for Goods and Services			
341	General Government			
50	Sale of Maps & Publications	4,425	1,500	2,200
60	Word Processing, Photocopies	10,950	8,500	10,000
71	Sale of Merchandise - Museum	35,261	26,500	26,500
72	Sale of Merchandise - Cascade Park	3,740	3,500	3,700
342	Public Safety			
10	Law Enforcement Services	65,292	62,500	67,500
11	DUI Cost Recovery	6,920	6,000	6,000
40	Protective Inspection Fees	156		
90	Other	210		
343	Utilities and Environment			
20	Engineering Fees & Charges	19,705	15,000	15,000
345	Economic Environment			
81	Zoning And Subdivision Fees	19,165	20,000	24,000
83	Plan Checking Fees	196,746	153,000	163,000
89	Other Planning & Dev Fees & Charges	11,660	8,000	11,500
347	Culture and Recreation			
30	Activity Fees	436,806	586,000	581,500
60	Program Fees	107,857	80,500	104,500
80	Other Recreational Fees/Tuition	3,229	4,000	3,500
90	Other Culture & Rec Fees & Charges	7,230	7,000	7,500
349	Interfund/Interdepartment Sales & Services			
10	Reimburse General Admin. Services	542,000	542,000	542,000
19	Other General Government Servi	524		
26	Reimburse Ambulance Services	123,498	150,000	150,000
31	Reimburse Park Services	68,816	57,000	69,000
32	Reimburse Engineering Services	1,304,385	1,180,000	1,230,000
	Total Charges for Goods and Services	<u>2,968,574</u>	<u>2,911,000</u>	<u>3,017,400</u>

**City of Moses Lake
2008 Budget**

		2006 Actual	2007 Budgeted	2008 Budget
000	General Fund			
350	Fines and Forfeits			
354	Civil Parking Infraction Penalties			
00	Civil Parking Infraction Penalties	1,791	1,200	101,200
359	Non-Court Fines, Forfeitures & Penalties			
90	Miscellaneous Fines & Penalties	4,906	3,000	3,300
	Total Fines and Forfeits	6,697	4,200	104,500
360	Miscellaneous Revenue			
361	Interest and Other Earnings			
11	Investment Interest	663,406	1,000,000	1,000,000
40	Interest on Contracts/Notes & A/R	18,261	6,000	15,000
90	Other Interest Earnings	7,136	4,000	8,000
362	Rents, Leases and Concessions			
40	Space & Facilities Rentals Short Term	77,470	74,400	89,000
50	Space & Facilities Leases Long Term	4,963	3,500	5,000
80	Concession Proceeds	1,895	2,000	
81	Concessions - Taxable	185,361	211,000	279,000
82	Showers Cascade Park	1,774	1,500	1,800
83	Concessions - Non-taxable	972	1,200	1,000
84	Tennis Court Lights-Mccosh	572	700	600
85	Ice Skate Rentals	4,790	10,000	25,000
91	Ice Skate Sharpening	41		300
368	Special Assessment Principal-Current			
369	Other			
11	Sale of Scrap and Junk	1,695		
20	Unclaimed Money/Proceeds Sale	3		
81	Cashier's Overages & Shortages	(1,966)		
90	Miscellaneous Revenues	7,945	8,800	4,000
	Total Miscellaneous Revenue	974,319	1,323,100	1,428,700
390	Other Financing Sources			
391	Proceeds of Long-Term Debt - Governmental Funds			
50	Proceeds of Capital Leases		50,400	
395	Disposition of Capital Assets			
10	Proceeds From Sale of Fixed Assets	16,837		
397	Transfers In			
00	Transfers-In	343,788	724,600	643,100
	Total Other Financing Sources	360,625	775,000	643,100
	Fund Total	17,039,090	17,734,900	19,177,000

**City of Moses Lake
2008 Budget**

		2006 Actual	2007 Budgeted	2008 Budget
000	General Fund			
	Departmental Analysis			
001	Legislative			
0111	Full Time Salaries	54,092	72,600	59,800
0126	Comp Time Taken	778		
0131	Overtime	80	1,200	1,300
0141	Vacation	1,071		
0142	Holiday Pay	798		
0145	Sick Pay	1,175		
0211	Social Security	4,432	5,600	4,700
0213	Retirement PERS & LEOFF	591	1,200	1,600
0214	Workman's Compensation	136	100	100
0215	Unemployment Insurance	49	100	100
0216	L&I Retro Pool	(7)		
0221	Medical Insurance	3,802	4,200	4,700
0223	Life Insurance	37		100
0311	Office Supplies	87		
0312	Operating Supplies	3,339	1,200	1,200
0422	Postage	124		
0431	Travel & Subsistence	5,153	5,000	5,000
0441	Advertising	12,891	11,000	13,000
0495	Registration & Memberships	195	500	500
0933	Transfer To 519 Equipment Rental	2,500	2,000	2,300
0938	Transfer To 503 Self Insurance	2,800	2,800	3,800
0939	Transfer To 517 Central Services	2,100	1,200	900
	Detail Total	96,223	108,700	99,100
0100	Salaries And Wages	57,995	73,800	61,100
0200	Personnel Benefits	9,039	11,200	11,300
0300	Supplies	3,426	1,200	1,200
0400	Other Services and Charges	18,363	16,500	18,500
0900	Interfund Payments	7,400	6,000	7,000
	Department Total	96,223	108,700	99,100

**City of Moses Lake
2008 Budget**

	2006 Actual	2007 Budgeted	2008 Budget
002	Executive		
0111	180,699	224,500	241,000
0126	778		
0131	932	2,100	2,200
0141	19,720		
0142	9,105		
0145	6,851		
0211	15,204	17,300	18,600
0213	3,061	6,100	8,000
0214	446	500	500
0215	545	600	600
0216	(43)		
0221	33,007	36,900	41,000
0223	156	100	400
0224	452	1,000	2,000
0312	5,521	4,000	5,000
0314	20	100	100
0411	3,204	3,500	3,500
0421	322	600	300
0422	137	200	200
0431	2,664	3,500	3,500
0495	2,501	1,800	1,800
0933	2,500	2,100	2,300
0938	4,200	4,200	5,300
0939	15,000	14,600	20,400
0940	4,700	11,700	2,300
	311,683	335,400	359,000
0100	218,086	226,600	243,200
0200	52,828	62,500	71,100
0300	5,541	4,100	5,100
0400	8,829	9,600	9,300
0900	26,400	32,600	30,300
	311,683	335,400	359,000

**City of Moses Lake
2008 Budget**

	2006 Actual	2007 Budgeted	2008 Budget
003	Finance		
0111	320,972	359,900	376,100
0112	248		
0126	789		
0131			1,000
0141	26,988	16,800	16,800
0142	16,130	13,300	13,300
0145	16,389	11,300	11,300
0211	29,121	30,700	32,000
0213	11,594	23,100	30,200
0214	1,106	1,400	1,400
0215	954	1,000	1,000
0216	(101)	200	200
0221	56,372	62,000	68,700
0223	376	300	700
0224	6,310	6,000	6,000
0312	3,954	4,000	4,000
0314	33		
0355	429	1,800	1,800
0411	29,509	31,000	34,000
0421	391	700	700
0422	148	200	200
0431	2,719	4,200	4,500
0491	2,711	3,500	3,600
0495	4,573	6,000	6,500
0933	2,500	2,000	2,300
0938	8,100	8,100	12,200
0939	35,800	18,800	23,200
0940	14,000	33,700	6,800
	592,118	640,000	658,500
0100	381,517	401,300	418,500
0200	105,733	124,700	140,200
0300	4,417	5,800	5,800
0400	40,051	45,600	49,500
0900	60,400	62,600	44,500
	592,118	640,000	658,500

**City of Moses Lake
2008 Budget**

		2006 Actual	2007 Budgeted	2008 Budget
004	Community Development			
0111	Full Time Salaries	490,482	640,300	673,400
0112	Temporary Pay	13,253	15,000	15,000
0126	Comp Time Taken	4,191		
0131	Overtime	8,043	10,000	2,200
0141	Vacation	28,354		
0142	Holiday Pay	24,118		
0145	Sick Pay	18,375		
0147	Civil Leave	2,823		
0191	Payroll Reimbursement	(170)		
0211	Social Security	44,900	49,100	51,600
0213	Retirement PERS & LEOFF	18,082	34,600	45,700
0214	Workman's Compensation	6,603	8,600	8,500
0215	Unemployment Insurance	1,475	1,600	1,600
0216	L&I Retro Pool	(539)	600	600
0221	Medical Insurance	125,053	144,300	160,100
0223	Life Insurance	678	500	1,600
0311	Office Supplies	572		
0312	Operating Supplies	3,588	5,000	1,800
0314	Books - Less Than \$100.00 Total Value	629		1,000
0355	Small Equipment < \$1000	282		
0411	Professional Services	200		1,200
0421	Telephone And Telegraph	1,012	1,000	1,300
0422	Postage	12	200	
0431	Travel & Subsistence	2,361	3,000	3,000
0432	Travel & Subsistence - Education	1,620		
0482	Repair & Maint. Equip. - Contracted			300
0491	Miscellaneous	329	4,000	800
0495	Registration & Memberships	2,169		1,800
0496	Printing & Binding	1,174		1,100
0933	Transfer To 519 Equipment Rental	36,100	34,700	41,500
0938	Transfer To 503 Self Insurance	9,900	9,900	23,900
0939	Transfer To 517 Central Services	33,000	27,000	36,600
0940	Transfer To 528 Building Maintenance	59,000	33,700	37,400
	Detail Total	937,668	1,023,100	1,112,000
0100	Salaries And Wages	589,468	665,300	690,600
0200	Personnel Benefits	196,251	239,300	269,700
0300	Supplies	5,071	5,000	2,800
0400	Other Services and Charges	8,877	8,200	9,500
0900	Interfund Payment for Services	138,000	105,300	139,400
	Department Total	937,668	1,023,100	1,112,000

**City of Moses Lake
2008 Budget**

	2006 Actual	2007 Budgeted	2008 Budget
005			
Legal/Judicial			
0314	14,082	8,000	12,000
0411	55,089	70,000	55,000
0431	703	1,000	1,000
0491	19		
0495	185	300	300
0938	1,100	1,100	
0939	1,200	800	600
0940	4,700	11,300	2,300
Detail Total	77,079	92,500	71,200
0300	14,082	8,000	12,000
0400	55,996	71,300	56,300
0900	7,000	13,200	2,900
Department Total	77,079	92,500	71,200

**City of Moses Lake
2008 Budget**

	2006 Actual	2007 Budgeted	2008 Budget
006	Miscellaneous Services		
0001	2,698,512	1,376,700	1,599,200
0004	7,525		
0312	3,408	900	1,200
0314	39		
0411	25,415	24,000	25,000
0422	2,999	1,000	9,000
0454	1,700	1,700	1,700
0491	51,315	85,500	60,500
0511	3,200	3,000	3,500
0514	16,340	16,900	16,900
0515	1,490	1,500	1,500
0517	3,418	5,000	5,000
0523	28,000		6,200
0737	85,327	256,000	
0837	23,721	29,700	
0912	1,086,300	1,200,000	1,200,000
0914	450,000	800,000	906,900
0916	292,800		50,000
0917	77,400	86,300	78,300
0932			150,000
0934	125,000	125,000	125,000
0938	11,000	11,000	
0939	50,800	3,200	2,600
0940	4,000	9,700	66,500
0958		12,000	94,500
0965	250,000	73,500	73,500
	Detail Total	4,122,600	4,477,000
0000	2,706,037	1,376,700	1,599,200
0300	3,448	900	1,200
0400	81,430	112,200	96,200
0500	52,447	26,400	33,100
0700	85,327	256,000	
0800	23,721	29,700	
0900	2,347,300	2,320,700	2,747,300
	Department Total	4,122,600	4,477,000

**City of Moses Lake
2008 Budget**

		2006 Actual	2007 Budgeted	2008 Budget
007	Library			
0471	Utility Expense - Electricity	8,699	12,000	12,000
0473	Utility Expense - Water/Sewer/Garbage	3,131	4,000	4,000
0938	Transfer To 503 Self Insurance	3,400	3,400	2,000
0940	Transfer To 528 Building Maintenance	16,100	38,800	23,600
	Detail Total	31,331	58,200	41,600
0400	Other Services and Charges	11,831	16,000	16,000
0900	Interfund Payment for Services	19,500	42,200	25,600
	Department Total	31,331	58,200	41,600

**City of Moses Lake
2008 Budget**

	2006 Actual	2007 Budgeted	2008 Budget
010 Engineering			
0111 Full Time Salaries	840,182	914,000	1,081,500
0112 Temporary Pay		7,000	10,000
0115 Retroactive Pay	66		
0126 Comp Time Taken	12,275	10,000	
0131 Overtime	29,695	18,700	19,400
0141 Vacation	56,080	40,000	
0142 Holiday Pay	41,052	45,000	
0145 Sick Pay	22,420	30,000	
0147 Civil Leave	787	1,000	
0191 Payroll Reimbursement	(106)		
0211 Social Security	76,259	81,800	84,900
0213 Retirement PERS & LEOFF	30,783	60,800	79,500
0214 Workman's Compensation	15,104	18,800	18,800
0215 Unemployment Insurance	2,506	2,700	2,800
0216 L&I Retro Pool	(1,158)	1,300	1,300
0221 Medical Insurance	228,025	267,200	296,400
0223 Life Insurance	1,118	800	2,400
0224 Retiree's Health Insurance Plan			1,800
0311 Office Supplies	936	500	1,000
0312 Operating Supplies	13,495	12,000	12,000
0314 Books - Less Than \$100.00 Total Value		500	500
0315 Repair And Maintenance Supplies		1,300	2,400
0351 Minor Equipment < \$5000	2,708		
0353 Computer Software - Lease	2,901		
0354 Computer Software	4,367		
0355 Small Equipment < \$1000	583	2,500	2,500
0411 Professional Services	1,751	1,000	1,000
0421 Telephone And Telegraph	1,098	1,000	2,500
0422 Postage	574	1,000	500
0431 Travel & Subsistence	1,852		
0432 Travel & Subsistence - Education	1,701	4,800	5,900
0482 Repair & Maint. Equip. - Contracted	190	1,800	1,900
0491 Miscellaneous	4,141	6,500	4,000
0495 Registration & Memberships	8,303	9,900	9,900
0498 Tuition - Educational Benefit	162	1,000	1,000
0933 Transfer To 519 Equipment Rental	89,300	56,600	67,000
0938 Transfer To 503 Self Insurance	19,100	19,100	35,900
0939 Transfer To 517 Central Services	46,500	67,900	59,000
0940 Transfer To 528 Building Maintenance	23,400	56,400	11,400
Detail Total	<u>1,578,150</u>	<u>1,742,900</u>	<u>1,817,200</u>
0100 Salaries And Wages	1,002,452	1,065,700	1,110,900
0200 Personnel Benefits	352,637	433,400	487,900
0300 Supplies	24,990	16,800	18,400
0400 Other Services and Charges	19,771	27,000	26,700
0900 Interfund Payment for Services	178,300	200,000	173,300
Department Total	<u><u>1,578,150</u></u>	<u><u>1,742,900</u></u>	<u><u>1,817,200</u></u>

**City of Moses Lake
2008 Budget**

		2006	2007	2008
		Actual	Budgeted	Budget
020	<i>Park Recreation</i>			
0052	Petty Cash Establish	200		
0111	Full Time Salaries	695,254	891,800	1,023,900
0112	Temporary Pay	448,198	654,600	659,700
0126	Comp Time Taken	7,102		
0131	Overtime	10,606	32,600	35,300
0132	Holiday - Worked	1,637		
0141	Vacation	45,974		
0142	Holiday Pay	33,875		
0145	Sick Pay	21,803		
0147	Civil Leave	267		
0191	Payroll Reimbursement	(20)		
0211	Social Security	96,336	121,400	131,300
0213	Retirement PERS & LEOFF	27,648	56,500	80,000
0214	Workman's Compensation	42,697	57,100	57,700
0215	Unemployment Insurance	3,157	3,700	4,300
0216	L&I Retro Pool	(3,481)	4,300	4,300
0221	Medical Insurance	221,329	257,700	315,900
0223	Life Insurance	1,194	700	2,500
0311	Office Supplies	246	600	600
0312	Operating Supplies	198,594	205,000	205,000
0314	Books - Less Than \$100.00 Total Value		200	200
0315	Repair And Maintenance Supplies	73,817	95,000	95,000
0341	Museum Resale	30,843	20,000	20,000
0342	Campground Resale	1,512	1,000	1,000
0343	Aquatic Center Resale	32,280	45,000	45,000
0344	Larson Resale	20,362	30,000	30,000
0346	Lauzier Play Field Resale	15,149	20,000	20,000
0347	Larson Rec. Complex Resale	4,729	30,000	30,000
0348	Snack Shack Resale	331		
0349	Bulk Concessions	3,966	15,000	15,000
0351	Minor Equipment < \$5000	3,892		
0352	Minor Equipment < \$5000 Lease	32		
0354	Computer Software			9,800
0355	Small Equipment < \$1000	29,554	49,000	43,500
0411	Professional Services	44,470	76,500	76,500
0421	Telephone And Telegraph	2,701	1,500	1,500
0422	Postage	233	600	600
0431	Travel & Subsistence	3,662	4,900	4,900

**City of Moses Lake
2008 Budget**

	2006 Actual	2007 Budgeted	2008 Budget
020	Park Recreation		
0441	14,902	11,000	12,000
0442	8,779	10,000	10,000
0453	497	2,000	2,000
0455	46,307	42,000	42,000
0459	1,000	1,000	1,000
0472	38,940	30,000	40,000
0482	1,467	7,000	7,000
0483	32,684	30,000	30,000
0485		60,000	
0491	6,589	4,500	4,500
0492	23,593	13,000	13,000
0495	4,501	7,300	7,300
0496	11,181	25,000	7,900
0631	11,653		
0641	5,394		
0646			10,000
0794			157,200
0821			105,000
0917	217,500	205,500	263,300
0933	325,200	207,300	255,400
0938	46,700	46,700	104,400
0939	48,000	56,700	55,100
0940	107,000	258,100	168,100
0949	35,300	35,300	
	3,107,336	3,727,100	4,208,700
0000	200		
0100	1,264,697	1,579,000	1,718,900
0200	388,881	501,400	596,000
0300	415,306	510,800	515,100
0400	241,505	326,300	260,200
0600	17,047		10,000
0700			157,200
0800			105,000
0900	779,700	809,600	846,300
	3,107,336	3,727,100	4,208,700

**City of Moses Lake
2008 Budget**

		2006	2007	2008
		Actual	Budgeted	Budget
030	Police			
0111	Full Time Salaries	1,396,271	1,795,300	2,097,400
0112	Temporary Pay	7,979	30,000	21,000
0114	Police Reserve Pay	5,500	5,500	5,500
0115	Retroactive Pay	19,808		
0123	Position Change	41,017		
0126	Comp Time Taken	22,498		
0131	Overtime	41,890	47,700	56,700
0141	Vacation	116,308		
0142	Holiday Pay	19,396		
0143	Holiday - Pay In Lieu of Holiday	52,738	56,800	64,800
0145	Sick Pay	34,929		
0148	Military Leave	9,566		
0211	Social Security	135,007	147,600	169,700
0213	Retirement PERS & LEOFF	78,305	96,100	122,800
0214	Workman's Compensation	25,761	29,200	30,900
0215	Unemployment Insurance	4,426	4,800	5,400
0216	L&I Retro Pool	(1,963)	2,700	2,000
0221	Medical Insurance	538,825	537,200	627,100
0223	Life Insurance	1,567	1,200	3,000
0224	Retiree's Health Insurance Plan	822		500
0241	Uniform And Clothing Allowance	2,543	1,800	2,900
0252	Direct Medical Payments	4,584		5,000
0312	Operating Supplies	55,590	48,900	49,200
0314	Books - Less Than \$100.00 Total Value	20		
0315	Repair And Maintenance Supplies		500	500
0351	Minor Equipment < \$5000	2,589	4,800	11,600
0411	Professional Services	319,771	337,500	370,500
0413	Humane Society	38,200	40,000	45,000
0421	Telephone And Telegraph	6,464	6,700	6,700
0422	Postage	166	600	600
0423	Police Teletype		6,400	6,400
0431	Travel & Subsistence	946	8,900	9,400
0432	Travel & Subsistence - Education	2,419		

**City of Moses Lake
2008 Budget**

	2006 Actual	2007 Budgeted	2008 Budget
030 Police			
0441 Advertising	916	1,400	1,400
0481 Repair & Maint. Building - Contracted		1,000	1,000
0482 Repair & Maint. Equip. - Contracted	5,196	7,600	8,200
0491 Miscellaneous	120	4,500	1,500
0493 Reimbursable Labor Costs	485		
0494 Investigation Costs	3,500	5,000	5,000
0495 Registration & Memberships	4,721	5,800	6,500
0496 Printing & Binding	1,756	3,300	3,300
0498 Tuition - Educational Benefit		500	500
0641 Machinery & Equipment - Other	12,615		
0661 Lease Purchase Deferring to Capital		21,000	
0922 Transfer To 103 Grants/Donations	2,789		4,000
0933 Transfer To 519 Equipment Rental	210,800	161,200	172,200
0938 Transfer To 503 Self Insurance	39,100	39,100	69,900
0939 Transfer To 517 Central Services	48,000	79,900	66,700
0940 Transfer To 528 Building Maintenance	23,100	55,700	29,500
Detail Total	<u>3,337,039</u>	<u>3,596,200</u>	<u>4,084,300</u>
0100 Salaries And Wages	1,767,899	1,935,300	2,245,400
0200 Personnel Benefits	789,877	820,600	969,300
0300 Supplies	58,199	54,200	61,300
0400 Other Services and Charges	384,660	429,200	466,000
0600 Capital	12,615	21,000	
0900 Interfund Payment for Services	323,789	335,900	342,300
Department Total	<u>3,337,039</u>	<u>3,596,200</u>	<u>4,084,300</u>

**City of Moses Lake
2008 Budget**

		2006	2007	2008
		Actual	Budgeted	Budget
040	Fire			
0111	Full Time Salaries	608,496	1,033,700	994,100
0113	Stand By Pay	651	2,000	2,000
0120	Sleep Over Allowance-Volunteer	3,805	2,300	3,000
0123	Position Change	19,518	37,700	39,600
0125	Fire/Ambulance Credits	8,108	6,000	8,000
0126	Comp Time Taken	1,658		
0131	Overtime	58,297	87,700	89,300
0132	Holiday - Worked	327		
0141	Vacation	50,224		
0142	Holiday Pay	9,026	29,600	29,900
0143	Holiday - Pay In Lieu of Holiday	23,195		
0144	Kelly Day Pay - Fire Department	64,631		
0145	Sick Pay	17,418		
0148	Military Leave	628		
0149	Disability Pay	26,557		
0191	Payroll Reimbursement	(1,038)		
0211	Social Security	11,546	14,300	14,400
0213	Retirement PERS & LEOFF	39,086	58,000	58,800
0214	Workman's Compensation	17,361	22,000	21,000
0215	Unemployment Insurance	2,232	3,000	2,500
0216	L&I Retro Pool	(1,079)	1,500	1,500
0221	Medical Insurance	150,288	244,400	254,500
0223	Life Insurance	626	400	800
0311	Office Supplies	277	500	
0312	Operating Supplies	19,233	16,600	25,000
0314	Books - Less Than \$100.00 Total Value	155	200	
0315	Repair And Maintenance Supplies	1,677	1,400	1,500
0323	Gas-Propane-Fuel	1,038	1,500	1,500
0351	Minor Equipment < \$5000	18,791		8,700
0352	Minor Equipment < \$5000 Lease		7,500	
0355	Small Equipment < \$1000	603	1,400	32,900
0411	Professional Services	5,633	10,000	10,000
0421	Telephone And Telegraph	4,148	4,500	4,500
0422	Postage	98	200	200
0431	Travel & Subsistence	15	400	
0432	Travel & Subsistence - Education	354	3,200	6,000

**City of Moses Lake
2008 Budget**

	2006 Actual	2007 Budgeted	2008 Budget
040	Fire		
0441			500
0482	1,306	2,500	2,300
0491	200	200	
0492	6,238	3,300	6,000
0493	121,959	190,000	190,000
0495	1,520	2,900	4,000
0661		29,400	
0922	1,855		
0933	227,600	148,900	190,200
0938	16,200	16,200	43,100
0939	8,800	30,800	23,600
0940	113,600	274,000	179,000
	Detail Total	2,288,200	2,248,400
0100	891,501	1,199,000	1,165,900
0200	220,060	343,600	353,500
0300	41,774	29,100	69,600
0400	141,472	217,200	223,500
0600		29,400	
0900	368,055	469,900	435,900
	Department Total	2,288,200	2,248,400

City of Moses Lake
2008 Budget

		2006 Actual	2007 Budgeted	2008 Budget
000	General Fund			
	Departmental Expenditures Excluding Capital			
001	Legislative	96,223	108,700	99,100
002	Executive	311,683	335,400	359,000
003	Finance	592,118	640,000	658,500
004	Community Development	937,668	1,023,100	1,112,000
005	Legal/Judicial	77,079	92,500	71,200
006	Miscellaneous Services	2,593,672	2,745,900	2,877,800
007	Library	31,331	58,200	41,600
010	Engineering	1,578,150	1,742,900	1,817,200
020	Park Recreation	3,090,289	3,727,100	4,198,700
030	Police	3,324,424	3,575,200	4,084,300
040	Fire	1,662,862	2,258,800	2,248,400
	Department Total Excluding Capital	14,295,497	16,307,800	17,567,800
	Department Capital Expenditures			
020	Park Recreation	17,047		10,000
030	Police	12,615	21,000	
040	Fire		29,400	
	Department Capital Total	29,662	50,400	10,000
	Ending Fund Balance	2,706,037	1,376,700	1,599,200
	Fund Total	17,031,196	17,734,900	19,177,000

**City of Moses Lake
2008 Budget**

		2006 Actual	2007 Budgeted	2008 Budget
102	Tourism Activities			
	Revenue			
308	Beginning Fund Balance			
00	Beginning Fund Balance	677,934	584,000	411,000
	Total Beginning Fund Balance	677,934	584,000	411,000
310	Taxes			
313	Retail Sales Tax			
30	Hotel/Motel Transient Tax	326,345	300,000	310,000
	Total Taxes	326,345	300,000	310,000
	Fund Total	1,004,279	884,000	721,000
	Expenditures			
0001	Unreserved Fund Balance	598,490	414,400	389,300
0111	Full Time Salaries	38,737	52,500	
0126	Comp Time Taken	2,947		
0131	Overtime	72	900	
0141	Vacation	3,176		
0142	Holiday Pay	2,117		
0145	Sick Pay	2,105		
0211	Social Security	3,745	4,100	
0213	Retirement PERS & LEOFF	1,488	3,100	
0214	Workman's Compensation	155	200	
0215	Unemployment Insurance	123	100	
0221	Medical Insurance	9,897	11,000	
0223	Life Insurance	29		
0312	Operating Supplies	2,870		
0411	Professional Services	161,760	130,000	110,000
0431	Travel & Subsistence	794	2,400	4,800
0441	Advertising	40,293	30,500	30,500
0491	Miscellaneous		300	300
0495	Registration & Memberships		4,100	4,100
0496	Printing & Binding		2,000	2,000
0917	Transfer To 2XX GOB Funds Debt Service	150,000	228,400	180,000
	Detail Total	1,018,799	884,000	721,000
0100	Salaries And Wages	49,155	53,400	
0200	Personnel Benefits	15,437	18,500	
0300	Supplies	2,870		
0400	Other Services and Charges	202,847	169,300	151,700
0900	Interfund Payment for Services	150,000	228,400	180,000
	Fund Total	420,309	469,600	331,700
	Ending Fund Balance	583,970	414,400	389,300
	Fund Total	1,004,279	884,000	721,000

**City of Moses Lake
2008 Budget**

		2006 Actual	2007 Budgeted	2008 Budget
103	Grants and Donations			
	Revenue			
308	Beginning Fund Balance			
00	Beginning Fund Balance	190,757	238,100	127,700
	Total Beginning Fund Balance	190,757	238,100	127,700
330	Intergovernmental Revenue			
331	Direct Federal Grants			
21	Federal Grants - Direct	14,545	6,000	4,000
22	Federal Grants - Direct	20,538	1,700	
333	Indirect Federal Grants			
21	Federal Highway Administration	4,273	7,300	17,000
57	Federal Highway Administration	43,553	5,800	
76	Federal Highway Administration	5,406	1,200	
79	Federal Highway Administration			1,000
334	State Grants			
21	Finance Grants	26,550	16,000	20,000
22	Fire Grants	15,192	19,600	2,000
58	Planning Grants	26,094		
336	State Entitlements, Impact Payments & In-Lieu Taxes			
06	Criminal Justice Funding	74,406	30,000	67,000
337	Interlocal Grants Entitlements, Impact Payments & In-Lieu Taxes			
21	Interlocal - Misd	2,460	5,000	5,000
	Total Intergovernmental Revenue	233,017	92,600	116,000
340	Charges for Goods and Services			
347	Culture and Recreation			
30	Activity Fees	9,877	800	700
60	Program Fees	5,556	5,500	5,000
	Total Charges for Goods and Services	15,433	6,300	5,700
350	Fines and Forfeits			
353	Civil Infraction Penalties			
50	Traffic Infraction Penalties	37		
	Total Fines and Forfeits	37		

**City of Moses Lake
2008 Budget**

		2006	2007	2008
		Actual	Budgeted	Budget
103	Grants and Donations			
360	Miscellaneous Revenue			
367	Contributions & Donations from Private Sources			
17	US Dept Of Justice	400		
21	US Dept Of Justice	11,870	1,000	1,000
22	US Dept Of Justice	1,306	2,700	2,500
76	US Dept Of Justice	18,150	8,000	18,200
79	US Dept Of Justice	59,493	15,000	14,300
369	Other			
20	Unclaimed Money/Proceeds Sale	1,404	1,200	1,000
30	Confiscated & Forfeited Property	4,194	4,000	2,000
32	Sale Of Confiscated Property	722	1,000	500
	Total Miscellaneous Revenue	97,538	32,900	39,500
390	Other Financing Sources			
397	Transfers In			
00	Transfers-In	4,643		4,000
	Total Other Financing Sources	4,643		4,000
	Fund Total	541,424	369,900	292,900

**City of Moses Lake
2008 Budget**

		2006 Actual	2007 Budgeted	2008 Budget
103	Grants and Donations			
	Expenditures			
0007	Reserve For Special Purposes	190,757	176,300	140,300
0111	Full Time Salaries	58,233	27,900	11,600
0131	Overtime	4,653	2,100	1,400
0211	Social Security	4,796	2,300	1,100
0213	Retirement PERS & LEOFF	2,856	1,500	800
0214	Workman's Compensation	1,081	1,100	600
0215	Unemployment Insurance	157	100	
0221	Medical Insurance	16,618	15,000	9,200
0223	Life Insurance	27	100	
0312	Operating Supplies	40,591	29,100	37,500
0315	Repair And Maintenance Supplies		2,900	2,900
0351	Minor Equipment < \$5000	18,503	13,100	7,100
0355	Small Equipment < \$1000	12,654	34,000	30,000
0411	Professional Services	78,489	26,200	42,500
0421	Telephone And Telegraph	6,875	4,500	5,000
0422	Postage	82		
0432	Travel & Subsistence - Education	9,013	4,100	
0441	Advertising	882		
0471	Utility Expense - Electricity	373		
0473	Utility Expense - Water/Sewer/Garbage	566	2,000	
0482	Repair & Maint. Equip. - Contracted		1,900	
0491	Miscellaneous	10,055	2,100	2,500
0495	Registration & Memberships	3,370	400	400
0631	Improvements Other Than Building	10,285	11,900	
0641	Machinery & Equipment - Other	23,176	11,300	
	Detail Total	<u>494,096</u>	<u>369,900</u>	<u>292,900</u>
	Expenditures			
0100	Salaries And Wages	62,887	30,000	13,000
0200	Personnel Benefits	25,537	20,100	11,700
0300	Supplies	71,749	79,100	77,500
0400	Other Services and Charges	109,705	41,200	50,400
0600	Capital	33,462	23,200	
	Fund Total	<u>303,339</u>	<u>193,600</u>	<u>152,600</u>
	Ending Fund Balance	<u>238,085</u>	<u>176,300</u>	<u>140,300</u>
	Fund Total	<u>541,424</u>	<u>369,900</u>	<u>292,900</u>

**City of Moses Lake
2008 Budget**

		2006 Actual	2007 Budgeted	2008 Budget
114	Paths & Trails			
	Revenue			
308	Beginning Fund Balance			
00	Beginning Fund Balance	50,113	244,800	179,800
	Total Beginning Fund Balance	50,113	244,800	179,800
330	Intergovernmental Revenue			
333	Indirect Federal Grants			
00	Federal Grants - Indirect	7,465	100,000	130,000
79	Culture & Recreation Grants	18,460		
336	State Entitlements, Impact Payments & In-Lieu Taxes			
00	State Entitlements, Impact & II	1,904	1,600	1,900
	Total Intergovernmental Revenue	27,829	101,600	131,900
380	Other Income and Expenses			
390	Other Financing Sources			
397	Transfers In			
00	Transfers-In	292,800		350,000
	Total Other Financing Sources	292,800		350,000
	Fund Total	370,741	346,400	661,700

**City of Moses Lake
2008 Budget**

		<u>2006</u>	<u>2007</u>	<u>2008</u>
		Actual	Budgeted	Budget
114	Paths & Trails			
	Expenditures			
0008	Reserve For Construction Projects	244,818	194,900	11,700
0411	Professional Services	48,775		
0491	Miscellaneous	4,351	1,500	
0493	Reimbursable Labor Costs	4,866		
0611	Land Purchase	9,237		
0639	Other Improvements		150,000	650,000
0699	Reimbursable Labor Charges	7,425		
0794	Interfund Debt/Short Term Repayment	50,000		
0821	Interest Interfund Debt	1,269		
	Detail Total	<u>370,741</u>	<u>346,400</u>	<u>661,700</u>
0000	Fund Balance	244,818	194,900	11,700
0400	Other Services and Charges	57,992	1,500	
0600	Capital	16,662	150,000	650,000
0700	Debt Service Principal	50,000		
0800	Debt Service/Interest & Related Costs	1,269		
	Fund Total	<u><u>370,741</u></u>	<u><u>346,400</u></u>	<u><u>661,700</u></u>

**City of Moses Lake
2008 Budget**

		2006 Actual	2007 Budgeted	2008 Budget
116	Street			
	Revenue			
308	Beginning Fund Balance			
00	Beginning Fund Balance	399,368	541,100	447,300
	Total Beginning Fund Balance	399,368	541,100	447,300
320	Licenses and Permits			
322	Non-Business Licenses and Permits			
40	Street & Curb Permits	165,817	90,000	120,000
	Total Licenses and Permits	165,817	90,000	120,000
330	Intergovernmental Revenue			
336	State Entitlements, Impact Payments & In-Lieu Taxes			
00	State Entitlements, Impact & II	378,873	360,000	375,000
337	Interlocal Grants Entitlements, Impact Payments & In-Lieu Taxes			
00	Interlocal Grants, Entitlement	69,125		
	Total Intergovernmental Revenue	447,998	360,000	375,000
340	Charges for Goods and Services			
344	Transportation			
10	Road & Street Main. & Repair	2,339		
349	Interfund/Interdepartment Sales & Services			
42	Reimburse Road Maint Services	4,854		
	Total Charges for Goods and Services	7,193		
360	Miscellaneous Revenue			
361	Interest and Other Earnings			
40	Interest on Contracts/Notes & A/R	679		
369	Other			
90	Miscellaneous Revenues	1,000		2,000
	Total Miscellaneous Revenue	1,679		2,000
380	Other Income and Expenses			
385	Collections of Accrued Revenues and Receivables			
00	Collect of Accrued Revenue	2,339		
	Total Other Income and Expenses	2,339		
390	Other Financing Sources			
397	Transfers In			
00	Transfers-In	1,086,300	1,200,000	1,200,000
	Total Other Financing Sources	1,086,300	1,200,000	1,200,000
	Fund Total	2,110,694	2,191,100	2,144,300

**City of Moses Lake
2008 Budget**

		<u>2006</u>	<u>2007</u>	<u>2008</u>
		Actual	Budgeted	Budget
Expenditures				
115	<i>Parks/Street</i>			
0312	Operating Supplies	8,883	13,000	16,000
0315	Repair And Maintenance Supplies	4,337	5,000	7,000
0351	Minor Equipment < \$5000	1,303	4,000	5,000
0453	Rental/Lease Other Equipment	920		
0471	Utility Expense - Electricity	6,628	7,000	7,000
0473	Utility Expense - Water/Sewer/Garbage	89,530	86,000	90,000
0483	Repair & Maint. Other - Contracted	68	4,000	4,000
0493	Reimbursable Labor Costs	41,883	40,000	40,000
	Parks/Street Total	<u>153,552</u>	<u>159,000</u>	<u>169,000</u>

**City of Moses Lake
2008 Budget**

		2006	2007	2008
		Actual	Budgeted	Budget
Expenditures				
116	Street			
0001	Unreserved Fund Balance	399,368	373,000	494,200
0111	Full Time Salaries	204,716	275,500	296,700
0112	Temporary Pay	4,340	5,000	5,100
0115	Retroactive Pay	60		
0123	Position Change	10,054	5,200	5,400
0126	Comp Time Taken	3,131		
0131	Overtime	1,095	5,000	5,500
0141	Vacation	17,346		
0142	Holiday Pay	11,088		
0145	Sick Pay	16,522		
0211	Social Security	20,437	22,300	23,900
0213	Retirement PERS & LEOFF	7,998	16,500	22,200
0214	Workman's Compensation	6,006	7,500	7,500
0215	Unemployment Insurance	671	700	700
0216	L&I Retro Pool	(532)	700	700
0221	Medical Insurance	58,342	63,000	70,000
0223	Life Insurance	370	100	600
0311	Office Supplies	236	400	400
0312	Operating Supplies	1,244	1,000	1,000
0314	Books - Less Than \$100.00 Total Value		300	300
0315	Repair And Maintenance Supplies	64,849	82,500	91,000
0323	Gas-Propane-Fuel	184	200	200
0355	Small Equipment < \$1000	48	2,600	
0411	Professional Services	383	1,200	1,200
0421	Telephone And Telegraph	2,321	1,500	1,500
0422	Postage	80		
0431	Travel & Subsistence		200	200
0432	Travel & Subsistence - Education	45	1,200	2,200

**City of Moses Lake
2008 Budget**

		2006 Actual	2007 Budgeted	2008 Budget
116	Street			
0453	Rental/Lease Other Equipment	54	1,000	1,000
0471	Utility Expense - Electricity	366,900	343,000	343,000
0473	Utility Expense - Water/Sewer/Garbage		500	500
0482	Repair & Maint. Equip. - Contracted	1,119	2,000	2,000
0483	Repair & Maint. Other - Contracted	43,973	84,300	66,000
0491	Miscellaneous	2,337	1,500	1,500
0493	Reimbursable Labor Costs	151,355	100,000	100,000
0495	Registration & Memberships	304	1,300	1,300
0498	Tuition - Educational Benefit		400	400
0917	Transfer To 2XX GOB Funds Debt Service		152,200	152,300
0933	Transfer To 519 Equipment Rental	262,700	186,700	189,100
0938	Transfer To 503 Self Insurance	1,800	1,800	16,400
0939	Transfer To 517 Central Services	6,900	10,900	8,500
0940	Transfer To 528 Building Maintenance	96,000	231,600	37,400
0949	Operations Complex Rent	49,300	49,300	25,400
	Street Total	1,813,142	2,032,100	1,975,300
	Detail Total	1,966,694	2,191,100	2,144,300
	Expenditures Excluding Capital			
115	Parks/Street	153,552	159,000	169,000
116	Street	1,413,774	1,659,100	1,481,100
	Total Excluding Capital	1,567,326	1,818,100	1,650,100
	Capital Expenditures			
	Ending Fund Balance	541,087	373,000	494,200
	Fund Total	2,108,413	2,191,100	2,144,300

**City of Moses Lake
2008 Budget**

		2006 Actual	2007 Budgeted	2008 Budget
119	Street Repair/Reconstruction Revenue			
308	Beginning Fund Balance			
00	Beginning Fund Balance	373,305	370,800	400,000
	Total Beginning Fund Balance	373,305	370,800	400,000
310	Taxes			
314	Interfund Taxes			
54	Sewage	0		
316	Business Taxes			
42	Water	1,826	1,200	1,500
43	Gas	22,739	23,000	28,000
45	Garbage/Solid Waste	1,886	1,800	2,000
47	Telephone & Telegraph	46,284	50,000	52,000
51	Electric	94,355	110,000	110,000
72	Utility Tax Water	83,533	74,000	81,000
74	Utility Tax Sewer	68,039	65,000	71,000
75	Utility Tax Garbage	50,191	46,000	51,000
317	Excise Taxes			
34	REET 1 First Qtr. Percent	361,956	260,000	360,000
	Total Taxes	730,809	631,000	756,500
330	Intergovernmental Revenue			
334	State Grants			
00	State Grants	9,889		996,000
10	General Government		100,000	
	Total Intergovernmental Revenue	9,889	100,000	996,000
360	Miscellaneous Revenue			
01	Contributions and Donations	19,000		
368	Special Assessment Principal-Current			
10	Capital Assessments	31,247		
369	Other			
90	Miscellaneous Revenues	2,178		
	Total Miscellaneous Revenue	52,425		
380	Other Income and Expenses			
382	Proceeds of Long-Term Debt-Proprietary Funds			
80	Intergovernmental Loan Proceed			700,000
	Total Other Income and Expenses			700,000
390	Other Financing Sources			
397	Transfers In			
00	Transfers-In	450,000	800,000	906,900
	Total Other Financing Sources	450,000	800,000	906,900
	Fund Total	1,616,428	1,901,800	3,759,400

**City of Moses Lake
2008 Budget**

		2006 Actual	2007 Budgeted	2008 Budget
119	Street Repair/Reconstruction			
	Expenditures			
0001	Unreserved Fund Balance	371,091	80,800	100,000
0485	R&M-Major Projects	657,695	1,105,000	1,400,000
0493	Reimbursable Labor Costs	75,859	190,000	
0632	Street Reconstruction	317,103	175,000	2,100,000
0699	Reimbursable Labor Charges	35,482	200,000	
0794	Interfund Debt/Short Term Repayment	28,000	28,000	28,000
0821	Interest Interfund Debt	5,040	5,000	5,000
0917	Transfer To 2XX GOB Funds Debt Service	114,600	118,000	126,400
	Detail Total	1,604,869	1,901,800	3,759,400
	Expenditures Excluding Capital			
0400	Other Services and Charges	733,553	1,295,000	1,400,000
0700	Debt Service Principal	28,000	28,000	28,000
0800	Debt Service/Interest & Related Costs	5,040	5,000	5,000
0900	Interfund Payment for Services	114,600	118,000	126,400
	Total Excluding Capital	881,193	1,446,000	1,559,400
	Capital Expenditures			
0600	Capital Outlays	352,585	375,000	2,100,000
	Capital Total	352,585	375,000	2,100,000
	Ending Fund Balance	371,091	80,800	100,000
	Fund Total	1,604,869	1,901,800	3,759,400

**City of Moses Lake
2008 Budget**

		2006 Actual	2007 Budgeted	2008 Budget
150	Parks Fees			
	Revenue			
308	Beginning Fund Balance			
00	Beginning Fund Balance	65,145	84,100	78,000
	Total Beginning Fund Balance	65,145	84,100	78,000
380	Other Income and Expenses			
89	Other Planning & Dev Fees & Charges	56,626	20,000	40,000
	Total Other Income and Expenses	56,626	20,000	40,000
	Fund Total	121,771	104,100	118,000
	Expenditures			
0007	Unreserved Fund Balance	84,143	14,100	1,000
0631	Improvements Other Than Building		90,000	77,000
0958	Transfer To 314 Park & Rec Improvement	37,628		40,000
	Detail Total	121,771	104,100	118,000
0000	Fund Balance	84,143	14,100	1,000
0600	Capital		90,000	77,000
0900	Interfund Payment for Services	37,628		40,000
	Fund Total	121,771	104,100	118,000

**City of Moses Lake
2008 Budget**

		2006 Actual	2007 Budgeted	2008 Budget
197	Basin Homes Block Grant			
	Revenue			
308	Beginning Fund Balance			
00	Beginning Fund Balance	82,362	86,300	89,300
	Total Beginning Fund Balance	82,362	86,300	89,300
360	Miscellaneous Revenue			
361	Interest and Other Earnings			
11	Investment Interest	3,865	2,600	2,800
	Total Miscellaneous Revenue	3,865	2,600	2,800
	Fund Total	86,227	88,900	92,100
	Expenditures			
0001	Unreserved Fund Balance	86,227	3,900	
0958	Transfer To Park & Rec.		85,000	92,100
	Detail Total	86,227	88,900	92,100
0000	Fund Balance	86,227	3,900	
0900	Interfund Payments		85,000	92,100
	Fund Total	86,227	88,900	92,100

**City of Moses Lake
2008 Budget**

		2006 Actual	2007 Budgeted	2008 Budget
302	Capital Projects 2006			
	Revenue			
308	Beginning Fund Balance			
00	Beginning Fund Balance		1,291,500	
	Total Beginning Fund Balance		1,291,500	
380	Other Income and Expenses			
10	Loans Received		2,000,000	
	Total Other Income and Expenses		2,000,000	
390	Other Financing Sources			
391	Proceeds of Long-Term Debt - Governmental Funds			
10	General Obligation Bond Procee	5,001,655		
397	Transfers In			
00	Transfers-In			150,000
	Total Other Financing Sources	5,001,655		150,000
	Fund Total	5,001,655	3,291,500	150,000
	Expenditures			
0003	Reserve For Capital Improvement	1,291,506		
0631	Improvements Other Than Building	2,597,528	3,291,500	150,000
0632	Street Reconstruction	890,317		
0699	Reimbursable Labor Charges	222,635		
	Detail Total	5,001,986	3,291,500	150,000
	Capital Expenditures			
0600	Capital	3,710,480	3,291,500	150,000
	Capital Total	3,710,480	3,291,500	150,000
	Ending Fund Balance	1,291,506		
	Fund Total	5,001,986	3,291,500	150,000

**City of Moses Lake
2008 Budget**

		2006 Actual	2007 Budgeted	2008 Budget
308	Capital			
	Revenue			
308	Beginning Fund Balance			
00	Beginning Fund Balance	123,327	236,100	343,400
	Total Beginning Fund Balance	123,327	236,100	343,400
360	Miscellaneous Revenue			
366	Interfund/Interdepartmental-Miscellaneous Revenues			
10	Interfund Interest	8,861	6,500	
	Total Miscellaneous Revenue	8,861	6,500	
380	Other Income and Expenses			
381	Interfund Loan Receipts			
20	Loan Repayment Received	256,500	300,000	
	Total Other Income and Expenses	256,500	300,000	
	Fund Total	388,688	542,600	343,400
	Expenditures			
0003	Reserve For Capital Improvement	236,116	542,600	43,400
0485	R&M-Major Projects	4,505		
0611	Land Purchase	148,068		
0916	Transfer To Paths & Trails			300,000
	Detail Total	388,689	542,600	343,400
	Expenditures Excluding Capital			
0400	Other Services and Charges	4,505		
0900	Interfund Payment for Services			300,000
	Total Excluding Capital	4,505		300,000
	Capital Expenditures			
0600	Capital	148,068		
	Capital Total	148,068		
	Ending Fund Balance	236,116	542,600	43,400
	Fund Total	388,689	542,600	343,400

**City of Moses Lake
2008 Budget**

		2006 Actual	2007 Budgeted	2008 Budget
314	Park & Recreation Improvements Revenue			
308	Beginning Fund Balance			
00	Beginning Fund Balance	30,646	13,500	13,400
	Total Beginning Fund Balance	30,646	13,500	13,400
360	Miscellaneous Revenue			
76	US Dept Of Justice	2,000		
	Total Miscellaneous Revenue	2,000		
390	Other Financing Sources			
397	Transfers In			
00	Transfers-In	37,628	97,000	226,600
	Total Other Financing Sources	37,628	97,000	226,600
	Fund Total	70,274	110,500	240,000
	Expenditures			
0003	Reserve For Capital Improvement	13,456		40,000
0631	Improvements Other Than Building	53,187	110,500	200,000
0639	Other Improvements	3,631		
	Detail Total	70,274	110,500	240,000
	Capital Expenditures			
0600	Capital Outlays	56,818	110,500	200,000
	Capital Total	56,818	110,500	200,000
	Ending Fund Balance	13,456		40,000
	Fund Total	70,274	110,500	240,000

**City of Moses Lake
2008 Budget**

		2006 Actual	2007 Budgeted	2008 Budget
410	Water / Sewer Fund			
	Revenue			
308	Beginning Fund Balance			
37	Beginning Fund Balance	1,445,597	633,700	1,034,000
	Total Beginning Fund Balance	1,445,597	633,700	1,034,000
320	Licenses and Permits			
321	Business Licenses and Permits			
51	Waste Water Permit Fees	10,500	8,000	9,000
	Total Licenses and Permits	10,500	8,000	9,000
334	State Grants			
00	State Grants	35,000		
	Total Intergovernmental Revenue	35,000		
340	Charges for Goods and Services			
343	Utilities and Environment			
40	Water	4,092,449	3,568,200	3,767,700
50	Sewer	2,921,259	2,804,000	3,035,000
	Total Charges for Goods and Services	7,013,708	6,372,200	6,802,700
360	Miscellaneous Revenue			
361	Interest and Other Earnings			
11	Investment Interest	343,332	400,000	400,000
55	Interest	168		
362	Rents, Leases and Concessions			
11	Meter Rental	14,418	7,000	10,000
50	Space & Facilities Leases Long Term	86,750	50,000	86,000
363	Insurance Premiums and Recoveries			
00	Insurance Premiums & Recoverie	2,453,149	1,600,000	4,500,000
365	Internal Service Fund Miscellaneous Revenues			
50	Interfund Space/Fac. Leases Long Term	155,200	155,200	57,500
369	Other			
11	Sale of Scrap and Junk	2,014		
81	Cashier's Overages & Shortages	(1,092)		
90	Miscellaneous Revenues	721		
	Total Miscellaneous Revenue	3,054,662	2,212,200	5,053,500
370	Other Income and Expenses			
379	Capital Contributions			
34	Capital Assessment Water	23,310	5,000	2,000
35	Capital Assessment Sewer	16,905		15,000
	Total Other Income and Expenses	40,215	5,000	17,000

**City of Moses Lake
2008 Budget**

		2006 Actual	2007 Budgeted	2008 Budget
410	Water / Sewer Fund			
380	Other Income and Expenses			
381	Interfund Loan Receipts			
10	Loans Received	500,000		
382	Proceeds of Long-Term Debt-Proprietary Funds			
20	Revenue Bond Proceeds			4,749,000
50	Proceeds From Capital Leases		30,000	
80	Intergovernmental Loan Proceed			455,000
385	Collections of Accrued Revenues and Receivables			
00	Collect of Accrued Revenue	3,186	3,000	
388	Other Increase in Fund Balances/Net Assets			
10	Contributed Capital-Local Sources	515,884	250,000	500,000
	Total Other Income and Expenses	1,019,071	283,000	5,704,000
	Fund Total	12,618,752	9,514,100	18,620,200

**City of Moses Lake
2008 Budget**

		2006	2007	2008
		Actual	Budgeted	Budget
Expenses				
411	Water Department			
0111	Full Time Salaries	400,372	497,400	527,900
0112	Temporary Pay	5,440	10,400	10,400
0123	Position Change	5,875	5,200	5,600
0126	Comp Time Taken	2,160		
0131	Overtime	11,082	13,600	14,500
0132	Holiday - Worked	390		
0141	Vacation	37,441		
0142	Holiday Pay	20,617		
0145	Sick Pay	10,601		
0147	Civil Leave	38		
0191	Payroll Reimbursement	(10)		
0211	Social Security	37,732	40,300	42,700
0213	Retirement PERS & LEOFF	16,991	29,700	39,500
0214	Workman's Compensation	8,862	10,900	10,900
0215	Unemployment Insurance	1,235	1,300	1,300
0216	L&I Retro Pool	(770)	900	900
0221	Medical Insurance	103,544	111,900	130,200
0223	Life Insurance	676	500	1,400
0224	Retiree's Health Insurance Plan	328		900
0311	Office Supplies	1,130	1,500	1,500
0312	Operating Supplies	64,503	42,800	42,800
0313	Oil & Lubricants	867	1,500	1,500
0314	Books - Less Than \$100.00 Total Value	57	400	400
0315	Repair And Maintenance Supplies	149,001	118,000	148,000
0316	Repair And Maintenance Meters	3,727	10,000	10,000
0323	Gas-Propane-Fuel	5		
0351	Minor Equipment < \$5000	1,341		
0352	Minor Equipment < \$5000 Lease		4,000	4,000
0355	Small Equipment < \$1000	4,827	4,000	4,000
0411	Professional Services	40,787	28,000	28,000
0421	Telephone And Telegraph	571	500	500
0422	Postage	1,935	500	1,900

City of Moses Lake

2008 Budget

	2006	2007	2008
	Actual	Budgeted	Budget
411 Water Department			
0431 Travel & Subsistence	441	400	400
0432 Travel & Subsistence - Education	1,345	2,000	2,000
0453 Rental/Lease Other Equipment		400	400
0458 Rental/Lease Short Term	238	800	800
0471 Utility Expense - Electricity	196,447	180,000	180,000
0473 Utility Expense - Water/Sewer/Garbage		1,500	1,500
0481 Repair & Maint. Building - Contracted	579	5,000	5,000
0482 Repair & Maint. Equip. - Contracted	27,023	27,000	27,000
0483 Repair & Maint. Other - Contracted	20,415	35,700	35,700
0491 Miscellaneous	10,452	13,700	13,700
0493 Reimbursable Labor Costs	211,790	140,000	140,000
0495 Registration & Memberships	2,519	2,800	2,800
0496 Printing & Binding	3,939	9,000	7,100
0498 Tuition - Educational Benefit	200	800	800
0641 Machinery & Equipment - Other	27,431		
0645 Water Meters	152,714	220,000	220,000
0929 Transfer To 477 Water/Sewer Construction	750,000	750,000	250,000
0933 Transfer To 519 Equipment Rental	150,100	56,200	69,800
0938 Transfer To 503 Self Insurance	23,600	23,600	22,000
0939 Transfer To 517 Central Services	26,300	21,700	18,100
0940 Transfer To 528 Building Maintenance	65,200	157,300	36,800
0960 Transfer To 483 W/S Lease		1,400	
Water Department Total	2,602,088	2,582,600	2,062,700

**City of Moses Lake
2008 Budget**

		2006	2007	2008
		Actual	Budgeted	Budget
Expenses				
412	Sewer Department			
0111	Full Time Salaries	375,736	469,800	501,500
0123	Position Change	4,695	5,200	5,600
0126	Comp Time Taken	7,425		
0131	Overtime	7,115	12,600	13,400
0132	Holiday - Worked	2,092		
0141	Vacation	25,205		
0142	Holiday Pay	18,509		
0145	Sick Pay	13,006		
0211	Social Security	34,519	37,300	39,800
0213	Retirement PERS & LEOFF	13,810	27,900	37,500
0214	Workman's Compensation	10,671	12,300	12,300
0215	Unemployment Insurance	1,134	1,200	1,200
0216	L&I Retro Pool	(806)	1,000	1,900
0221	Medical Insurance	113,261	127,000	141,000
0223	Life Insurance	667	400	1,300
0224	Retiree's Health Insurance Plan	1,868		2,400
0311	Office Supplies	597	700	700
0312	Operating Supplies	38,503	48,500	50,900
0313	Oil & Lubricants	2,993	4,400	4,400
0314	Books - Less Than \$100.00 Total Value		300	300
0315	Repair And Maintenance Supplies	20,980	37,900	40,900
0323	Gas-Propane-Fuel	3,657	4,900	5,900
0351	Minor Equipment < \$5000	24,579	6,600	5,500
0355	Small Equipment < \$1000	4,299	4,700	5,400
0411	Professional Services	33,810	37,000	40,000
0421	Telephone And Telegraph	2,438	800	800
0422	Postage	214		
0431	Travel & Subsistence	116	100	100
0432	Travel & Subsistence - Education	558	2,000	2,000
0453	Rental/Lease Other Equipment	76	200	3,800
0471	Utility Expense - Electricity	98,186	125,000	125,000
0473	Utility Expense - Water/Sewer/Garbage	31,483	25,000	25,000
0481	Repair & Maint. Building - Contracted	5,414		
0482	Repair & Maint. Equip. - Contracted	11,395	37,300	37,300
0483	Repair & Maint. Other - Contracted	77,139	12,100	12,100
0491	Miscellaneous	18,015	21,300	21,400
0493	Reimbursable Labor Costs	193,727	140,000	140,000
0495	Registration & Memberships	1,242	3,000	3,100
0498	Tuition - Educational Benefit		400	400

City of Moses Lake
2008 Budget

	2006	2007	2008
	Actual	Budgeted	Budget
412 Sewer Department			
0641 Machinery & Equipment - Other	32,694		
0661 Lease Purchase Deferring to Capital		30,000	
0929 Transfer To 477 Water/Sewer Construction	750,000	750,000	465,000
0933 Transfer To 519 Equipment Rental	215,800	164,000	177,100
0938 Transfer To 503 Self Insurance	18,300	18,300	24,400
0939 Transfer To 517 Central Services	10,400	13,600	10,900
0940 Transfer To 528 Building Maintenance	11,700	28,200	6,800
0960 Transfer To 483 W/S Lease		10,800	
Sewer Department Total	2,237,219	2,221,800	1,967,100

**City of Moses Lake
2008 Budget**

		<u>2006</u>	<u>2007</u>	<u>2008</u>
		Actual	Budgeted	Budget
Expenses				
413	Water Billing Department			
0001	Unreserved Fund Balance	638,404	672,100	1,130,800
0111	Full Time Salaries	98,269	105,100	111,800
0112	Temporary Pay	8,003	10,000	10,000
0131	Overtime		600	600
0141	Vacation	7,640	6,000	6,000
0142	Holiday Pay	4,844	4,500	4,500
0145	Sick Pay	3,524	3,500	3,500
0211	Social Security	9,309	9,200	9,700
0213	Retirement PERS & LEOFF	3,478	6,800	9,100
0214	Workman's Compensation	2,815	2,700	2,700
0215	Unemployment Insurance	306	300	300
0216	L&I Retro Pool	(194)	300	300
0221	Medical Insurance	29,219	32,400	36,000
0223	Life Insurance	161	100	400
0312	Operating Supplies	5,119	5,200	5,300
0355	Small Equipment < \$1000	206		
0411	Professional Services	3,461,173	1,000,000	500,000
0421	Telephone And Telegraph	18	100	100
0422	Postage	27,521	17,000	17,000
0431	Travel & Subsistence	185		
0453	Rental/Lease Other Equipment	724	1,700	1,700
0482	Repair & Maint. Equip. - Contracted	373		400
0491	Miscellaneous	30		
0492	Taxes And Assessments	266,168	222,000	270,000
0641	Machinery & Equipment - Other			14,000
0791	Interfund Debt/Short Term Issued			2,000,000
0794	Interfund Debt/Short Term Repayment	1,000,000	100,000	400,000
0821	Interest Interfund Debt		16,500	25,000
0906	Transfer To 006 Misc. Services	215,300	215,300	215,300
0911	Transfer To 000 General Fund	343,332	500,000	600,000
0927	Transfer To Revenue Bond Funds	164,000	140,500	173,300
0929	Transfer To 477 Water/Sewer Construction			2,064,000
0933	Transfer To 519 Equipment Rental	12,800	8,400	16,600
0938	Transfer To 503 Self Insurance	800	800	5,600
0939	Transfer To 517 Central Services	22,000	16,400	16,400
0940	Transfer To 528 Building Maintenance	9,300	22,400	4,500
0953	Transfer To 485 Public Works Trust Fund	199,200	193,500	191,500
0957	Reserved For Transfer To		38,100	38,100
	Water Billing Department Total	6,534,026	3,351,500	7,884,500

**City of Moses Lake
2008 Budget**

		2006 Actual	2007 Budgeted	2008 Budget
Expenses				
414	Sewer Billing Department			
0111	Full Time Salaries	22,696	29,700	31,200
0112	Temporary Pay			14,000
0141	Vacation	1,049	2,000	2,000
0142	Holiday Pay	1,146	1,200	1,200
0145	Sick Pay	746	1,500	1,500
0147	Civil Leave	92		
0211	Social Security	1,966	2,600	3,800
0213	Retirement PERS & LEOFF	783	2,000	3,600
0214	Workman's Compensation	160	200	300
0215	Unemployment Insurance	64	100	100
0216	L&I Retro Pool	(14)		
0221	Medical Insurance	5,378	5,700	6,300
0223	Life Insurance	29		
0312	Operating Supplies	25	500	500
0355	Small Equipment < \$1000	518		
0421	Telephone And Telegraph	11		
0422	Postage	11,509	17,000	17,000
0492	Taxes And Assessments	111,306	110,000	125,000
0521	Port Of Moses Lake Agreement	50,000	50,000	50,000
0906	Transfer To 006 Misc. Services	215,300	215,300	215,300
0927	Transfer To Revenue Bond Funds	164,000	140,500	173,300
0929	Transfer To 477 Water/Sewer Construction			5,290,000
0938	Transfer To 503 Self Insurance	300	300	1,700
0939	Transfer To 517 Central Services	22,000	4,600	16,400
0940	Transfer To 528 Building Maintenance	9,300	22,400	4,500
0953	Transfer To 485 Public Works Trust Fund	616,000	633,300	628,800
0955	Transfer To 484 State Water/Pollution Debt Fund	81,300	81,200	81,300
0957	Reserved For Transfer To		38,100	38,100
	Sewer Billing Department Total	1,315,665	1,358,200	6,705,900
	Detail Total	12,688,998	9,514,100	18,620,200

**City of Moses Lake
2008 Budget**

	2006 Actual	2007 Budgeted	2008 Budget
410 Water / Sewer Fund			
Expenditures Excluding Capital			
411 <i>Water Department</i>	2,421,943	2,362,600	1,842,700
412 <i>Sewer Department</i>	2,204,525	2,191,800	1,967,100
413 <i>Water Billing Department</i>	5,895,622	2,679,400	6,739,700
414 <i>Sewer Billing Department</i>	1,315,665	1,358,200	6,705,900
Total Excluding Capital	11,837,755	8,592,000	17,255,400
Capital Expenditures			
411 <i>Water Department</i>	180,145	220,000	220,000
412 <i>Sewer Department</i>	32,694	30,000	
413 <i>Water Billing Department</i>			14,000
Capital Total	212,839	250,000	234,000
Ending Fund Balance	638,404	672,100	1,130,800
Fund Total	12,688,998	9,514,100	18,620,200

**City of Moses Lake
2008 Budget**

		2006 Actual	2007 Budgeted	2008 Budget
472	Operations Complex Construction Revenue			
308	Beginning Fund Balance			
37	Beginning Fund Balance	5,276,441	1,540,400	
	Total Beginning Fund Balance	5,276,441	1,540,400	
370	Other Income and Expenses			
46	Capital Contribution	27,099		
	Total Other Income and Expenses	27,099		
390	Other Financing Sources			
00	Transfers-In	1,873,977	300,000	
	Total Other Financing Sources	1,873,977	300,000	
	Fund Total	7,177,518	1,840,400	
	Expenses			
0008	Reserve For Construction Projects	1,540,361	420,400	
0355	Small Equipment < \$1000	707		
0621	Building Construction	6,410,977	1,300,000	
0631	Improvements Other Than Building	4,914		
0699	Reimbursable Labor Charges	220,558	120,000	
	Detail Total	8,177,517	1,840,400	
	Expenditures Excluding Capital			
0300	Supplies	707		
	Total Excluding Capital	707		
	Capital Expenditures			
0600	Capital	6,636,449	1,420,000	
	Capital Total	6,636,449	1,420,000	
	Ending Fund Balance	1,540,361	420,400	
	Fund Total	8,177,517	1,840,400	0

**City of Moses Lake
2008 Budget**

		2006 Actual	2007 Budgeted	2008 Budget
477	Water Sewer Construction			
	Revenue			
308	Beginning Fund Balance			
37	Beginning Fund Balance	1,392,023	1,779,000	400,000
	Total Beginning Fund Balance	1,392,023	1,779,000	400,000
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370	Other Income and Expenses			
379	Capital Contributions			
34	Capital Assessment Water	14,981	25,000	
35	Capital Assessment Sewer	131,623	60,000	
46	Capital Contribution	(30,000)		
	Total Other Income and Expenses	116,604	85,000	
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381	Interfund Loan Receipts			
20	Loan Repayment Received	1,000,000		
80	Intergovernmental Loan Proceed	500,000		
	Total Other Income and Expenses	1,500,000		
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390	Other Financing Sources			
397	Transfers In			
00	Transfers-In	1,500,000	1,500,000	8,069,000
	Total Other Financing Sources	1,500,000	1,500,000	8,069,000
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	Fund Total	4,508,627	3,364,000	8,469,000

**City of Moses Lake
2008 Budget**

		2006 Actual	2007 Budgeted	2008 Budget
477	Water Sewer Construction			
	Expenses			
0008	Reserve For Construction Projects	1,392,023	254,000	400,000
0053	Due To-Paid By Proprietary Funds	(981)		
0653	CIP-Water Projects	295,385	745,000	2,314,000
0654	CIP-Sewer Projects	1,445,509	1,440,000	5,755,000
0698	Direct Labor	15,508		
0699	Reimbursable Labor Charges	179,058	625,000	
0930	Transfer To 472 Operations Complex Construction	673,977	300,000	
	Detail Total	<u>4,000,479</u>	<u>3,364,000</u>	<u>8,469,000</u>
	Expenditures Excluding Capital			
0900	Interfund Payment for Services	673,977	300,000	
	Total Excluding Capital	<u>673,977</u>	<u>300,000</u>	<u>0</u>
	Capital Expenditures			
0600	Capital	1,935,460	2,810,000	8,069,000
	Capital Total	<u>1,935,460</u>	<u>2,810,000</u>	<u>8,069,000</u>
	Ending Fund Balance	<u>1,778,956</u>	<u>254,000</u>	<u>400,000</u>
	Fund Total	<u>4,388,394</u>	<u>3,364,000</u>	<u>8,469,000</u>

**City of Moses Lake
2008 Budget**

		2006 Actual	2007 Budgeted	2008 Budget
490	Sanitation Fund			
	Revenue			
308	Beginning Fund Balance			
38	Beginning Fund Balance	3,256,877	2,252,800	543,000
	Total Beginning Fund Balance	3,256,877	2,252,800	543,000
340	Charges for Goods and Services			
343	Utilities and Environment			
70	Garbage Solid Waste	1,705,892	1,650,000	1,750,000
	Total Charges for Goods and Services	1,705,892	1,650,000	1,750,000
360	Miscellaneous Revenue			
366	Interfund/Interdepartmental-Miscellaneous Revenues			
10	Interfund Interest	9,687	36,900	162,700
	Total Miscellaneous Revenue	9,687	36,900	162,700
380	Other Income and Expenses			
381	Interfund Loan Receipts			
20	Loan Repayment Received	180,325	228,000	663,000
390	Other Financing Sources			
	Total Other Income and Expenses	180,325	228,000	663,000
	Fund Total	5,152,781	4,167,700	3,118,700

**City of Moses Lake
2008 Budget**

		2006	2007	2008
		Actual	Budgeted	Budget
Expenses				
490	Sanitation Fund			
0001	Unreserved Fund Balance	2,245,104	523,700	1,366,800
0111	Full Time Salaries	40,698	43,900	46,000
0131	Overtime	585	300	300
0141	Vacation	2,386	2,500	2,500
0142	Holiday Pay	1,991	1,500	1,500
0145	Sick Pay	2,021	1,500	1,500
0211	Social Security	3,630	3,800	3,900
0213	Retirement PERS & LEOFF	1,451	2,900	3,700
0214	Workman's Compensation	1,094	1,200	1,200
0215	Unemployment Insurance	119	100	100
0216	L&I Retro Pool	(86)	100	100
0221	Medical Insurance	12,103	13,400	14,800
0223	Life Insurance	87	100	100
0312	Operating Supplies	(159)	37,000	37,000
0355	Small Equipment < \$1000	206		
0421	Telephone And Telegraph	0	100	
0422	Postage	5,508	17,000	17,000
0492	Taxes And Assessments	93,410	91,000	93,000
0493	Reimbursable Labor Costs	12,706	25,000	16,000
0495	Registration & Memberships	750		800
0497	Garbage Contract	1,023,711	900,000	1,000,000
0512	Land Fill Dumping Fees	482,000	400,000	400,000
0791	Interfund Debt/Short Term Issued	1,100,000	2,000,000	
0906	Transfer To 006 Misc. Services	83,400	83,400	83,400
0933	Transfer To 519 Equipment Rental	6,500	4,200	8,300
0938	Transfer To 503 Self Insurance	300	300	1,900
0939	Transfer To 517 Central Services	4,700	3,400	16,500
0940	Transfer To 528 Building Maintenance	4,700	11,300	2,300
	Detail Total	5,128,916	4,167,700	3,118,700
Expenditures Excluding Capital				
0100	Salaries And Wages	47,681	49,700	51,800
0200	Personnel Benefits	18,399	21,600	23,900
0300	Supplies	47	37,000	37,000
0400	Other Services and Charges	1,136,085	1,033,100	1,126,800
0500	Intergovernmental	482,000	400,000	400,000
0700	Debt Service Principal	1,100,000	2,000,000	
0900	Interfund Payment for Services	99,600	102,600	112,400
	Total Excluding Capital	2,883,812	3,644,000	1,751,900
	Ending Fund Balance	2,245,104	523,700	1,366,800
	Fund Total	5,128,916	4,167,700	3,118,700

**City of Moses Lake
2008 Budget**

		2006 Actual	2007 Budgeted	2008 Budget
495	Airport			
	Revenue			
308	Beginning Fund Balance			
35	Beginning Fund Balance	55,392	63,700	72,100
	Total Beginning Fund Balance	55,392	63,700	72,100
330	Intergovernmental Revenue			
334	State Grants			
00	State Grants	4,754	115,700	110,000
	Total Intergovernmental Revenue	4,754	115,700	110,000
360	Miscellaneous Revenue			
362	Rents, Leases and Concessions			
50	Space & Facilities Leases Long Term	28,750	23,000	30,000
	Total Miscellaneous Revenue	28,750	23,000	30,000
	Fund Total	88,896	202,400	212,100

**City of Moses Lake
2008 Budget**

		2006 Actual	2007 Budgeted	2008 Budget
495	Airport			
	Expenses			
0001	Unreserved Fund Balance	63,711	76,700	77,000
0312	Operating Supplies	164		
0315	Repair And Maintenance Supplies	97	1,000	1,000
0421	Telephone And Telegraph	469	500	500
0431	Travel & Subsistence	499		500
0471	Utility Expense - Electricity	1,379	1,400	1,500
0473	Utility Expense - Water/Sewer/Garbage	838	600	900
0481	Repair & Maint. Building - Contracted	947	2,500	3,500
0483	Repair & Maint. Other - Contracted	20,037	3,000	13,000
0491	Miscellaneous	254	500	500
0493	Reimbursable Labor Costs			2,000
0638	Parking Areas, Runway, Taxiway		115,700	110,000
0933	Transfer To 519 Equipment Rental	500	500	500
0938	Transfer To 503 Self Insurance			200
0939	Transfer To 517 Central Services			1,000
	Detail Total	88,896	202,400	212,100
	Expenditures Excluding Capital			
0300	Supplies	261	1,000	1,000
0400	Other Services and Charges	24,423	8,500	22,400
0900	Interfund Payment for Services	500	500	1,700
	Total Excluding Capital	25,185	10,000	25,100
	Capital Expenditures			
0600	Capital		115,700	110,000
	Capital Total		115,700	110,000
	Ending Fund Balance	63,711	76,700	77,000
	Fund Total	88,896	202,400	212,100

**City of Moses Lake
2008 Budget**

		2006 Actual	2007 Budgeted	2008 Budget
498	Ambulance			
	Revenue			
308	Beginning Fund Balance			
39	Beginning Fund Balance	28,883	48,200	200,000
	Total Beginning Fund Balance	28,883	48,200	200,000
330	Intergovernmental Revenue			
334	State Grants			
22	Fire Grants	1,463		
	Total Intergovernmental Revenue	1,463		
340	Charges for Goods and Services			
342	Public Safety			
61	BLS Ambulance Service Fees	253,200	100,000	162,000
62	ALS Ambulance Service	1,460,292	650,000	750,000
63	Other Fees And Charges	1,322	334,900	335,000
68	Writeoffs & Writedowns	(1,204,413)		(200,000)
69	Mileage	719,403	400,000	500,000
90	Other	540		
349	Interfund/Interdepartment Sales & Services			
21	Reimburse Law Enforcement Services	485		
22	Reimburse Fire Protection Services	121,959	100,000	150,000
	Total Intergovernmental Revenue	1,352,788	1,584,900	1,697,000
380	Other Income and Expenses			
382	Proceeds of Long-Term Debt-Proprietary Funds			
50	Proceeds From Capital Leases			136,700
	Total Other Income and Expenses			136,700
390	Other Financing Sources			
397	Transfers In			
00	Transfers-In	250,000	73,500	73,500
	Total Other Financing Sources	250,000	73,500	73,500
	Fund Total	1,633,134	1,706,600	2,107,200

**City of Moses Lake
2008 Budget**

		2006	2007	2008
		Actual	Budgeted	Budget
498	Ambulance			
	Expenses			
0001	Unreserved Fund Balance	48,192	49,800	86,900
0111	Full Time Salaries	582,615	763,500	894,600
0113	Stand By Pay	489	1,700	1,700
0123	Position Change	15,180		
0125	Fire/Ambulance Credits		200	200
0126	Comp Time Taken	750		
0131	Overtime	41,206	60,900	64,000
0141	Vacation	39,100		
0142	Holiday Pay	4,587	24,000	25,200
0143	Holiday - Pay In Lieu of Holiday	24,513		
0144	Kelly Day Pay - Fire Department	76,315		
0145	Sick Pay	40,331		
0147	Civil Leave	210		
0211	Social Security	14,183	15,000	17,800
0213	Retirement PERS & LEOFF	36,883	43,800	54,000
0214	Workman's Compensation	16,125	17,600	19,900
0215	Unemployment Insurance	2,075	2,100	2,400
0216	L&I Retro Pool	(1,482)	2,100	1,200
0221	Medical Insurance	162,646	194,200	227,900
0223	Life Insurance	453	400	1,000
0242	Travel/Meal Allowance	4,830	4,000	5,000
0311	Office Supplies	282	200	200
0312	Operating Supplies	41,230	35,100	45,600
0315	Repair And Maintenance Supplies	295	100	100
0351	Minor Equipment < \$5000	4,161		
0352	Minor Equipment < \$5000 Lease		8,500	4,700
0355	Small Equipment < \$1000	2,209	3,700	7,500
0411	Professional Services	32,590	40,000	50,000
0421	Telephone And Telegraph	1,673		
0422	Postage	25		
0431	Travel & Subsistence	21	1,000	1,000
0432	Travel & Subsistence - Education	678	2,100	2,200
0482	Repair & Maint. Equip. - Contracted	1,263	4,000	4,000

**City of Moses Lake
2008 Budget**

		2006 Actual	2007 Budgeted	2008 Budget
498	Ambulance			
0491	Miscellaneous	399	100	200
0492	Taxes And Assessments	13,805	19,500	19,500
0493	Reimbursable Labor Costs	123,501	150,000	150,000
0495	Registration & Memberships	1,574	1,300	2,000
0661	Lease Purchase Deferring to Capital			136,700
0906	Transfer To 006 Misc. Services	28,000	28,000	28,000
0933	Transfer To 519 Equipment Rental	109,600	119,100	112,900
0938	Transfer To 503 Self Insurance	7,300	7,300	31,800
0939	Transfer To 517 Central Services	1,800	21,900	19,000
0940	Transfer To 528 Building Maintenance	35,400	85,400	59,700
0966	Transfer To 499 Ambulance Debt Service	23,000		30,300
	Detail Total	1,538,007	1,706,600	2,107,200
	Expenditures Excluding Capital			
0100	Salaries And Wages	825,297	850,300	985,700
0200	Personnel Benefits	235,713	279,200	329,200
0300	Supplies	48,175	47,600	58,100
0400	Other Services and Charges	175,529	218,000	228,900
0900	Interfund Payment for Services	205,100	261,700	281,700
	Total Excluding Capital	1,489,814	1,656,800	1,883,600
	Capital Expenditures			
0600	Capital			136,700
	Capital Total			136,700
	Ending Fund Balance	48,192	49,800	86,900
	Fund Total	1,538,007	1,706,600	2,107,200

**City of Moses Lake
2008 Budget**

		2006 Actual	2007 Budgeted	2008 Budget
501	Unemployment Comp Insurance			
	Revenue			
308	Beginning Fund Balance			
95	Beginning Fund Balance	417,712	422,300	414,700
	Total Beginning Fund Balance	417,712	422,300	414,700
360	Miscellaneous Revenue			
365	Internal Service Fund Miscellaneous Revenues			
90	Other	22,026	22,000	24,000
	Total Miscellaneous Revenue	22,026	22,000	24,000
	Fund Total	439,738	444,300	438,700
	Expenses			
0001	Unreserved Fund Balance	422,271	412,800	407,200
0411	Professional Services	1,500	1,500	1,500
0491	Miscellaneous	15,966	30,000	30,000
	Detail Total	439,738	444,300	438,700
	Expenditures Excluding Capital			
0400	Other Services and Charges	17,466	31,500	31,500
	Total Excluding Capital	17,466	31,500	31,500
	Ending Fund Balance	422,272	412,800	407,200
	Fund Total	439,738	444,300	438,700

**City of Moses Lake
2008 Budget**

		2006 Actual	2007 Budgeted	2008 Budget
503	Self-Insurance			
	Revenue			
308	Beginning Fund Balance			
00	Beginning Fund Balance	278,515	175,500	112,600
	Total Beginning Fund Balance	278,515	175,500	112,600
360	Miscellaneous Revenue			
363	Insurance Premiums and Recoveries			
00	Insurance Premiums & Recoverie	6,510		
365	Internal Service Fund Miscellaneous Revenues			
80	Interfund Insurance Premiums	310,300	310,300	419,400
	Total Miscellaneous Revenue	316,810	310,300	419,400
	Fund Total	595,325	485,800	532,000
	Expenses			
0001	Unreserved Fund Balance	175,514	84,800	137,000
0411	Professional Services	6,375		10,000
0461	Insurance	337,776	350,000	330,000
0491	Miscellaneous	48,586	1,000	5,000
0499	Judgments and Damages	27,074	50,000	50,000
	Detail Total	595,325	485,800	532,000
	Expenditures Excluding Capital			
0400	Other Services and Charges	419,811	401,000	395,000
	Total Excluding Capital	419,811	401,000	395,000
	Ending Fund Balance	175,514	84,800	137,000
	Fund Total	595,325	485,800	532,000

**City of Moses Lake
2008 Budget**

		2006 Actual	2007 Budgeted	2008 Budget
517	Central Services - Operations			
	Revenue			
308	Beginning Fund Balance			
68	Beginning Fund Balance	677,975	637,400	617,900
	Total Beginning Fund Balance	677,975	637,400	617,900
340	Charges for Goods and Services			
348	Internal Service Fund Sales and Services			
80	Data Processing Services	391,500	398,200	399,500
	Total Charges for Goods and Services	391,500	398,200	399,500
360	Miscellaneous Revenue			
369	Other			
90	Miscellaneous Revenues	52		
	Total Miscellaneous Revenue	52		
380	Other Income and Expenses			
382	Proceeds of Long-Term Debt-Proprietary Funds			
50	Proceeds From Capital Leases	9,482	25,000	
	Total Other Income and Expenses	9,482	25,000	
	Fund Total	1,079,009	1,060,600	1,017,400

**City of Moses Lake
2008 Budget**

		2006	2007	2008
		Actual	Budgeted	Budget
517	Central Services - Operations Expenses			
0001	Unreserved Fund Balance	637,413	525,900	549,700
0111	Full Time Salaries	81,194	109,600	91,100
0112	Temporary Pay	12,724		
0126	Comp Time Taken	1,243		
0131	Overtime	1,037	400	400
0132	Holiday - Worked	130		
0141	Vacation	8,008	5,000	5,000
0142	Holiday Pay	4,158	4,000	4,000
0145	Sick Pay	9,683	1,000	1,000
0211	Social Security	9,011	9,200	7,800
0213	Retirement PERS & LEOFF	3,300	6,900	7,300
0214	Workman's Compensation	392	500	400
0215	Unemployment Insurance	295	300	300
0216	L&I Retro Pool	(29)	100	100
0221	Medical Insurance	18,959	21,700	18,600
0223	Life Insurance	47	100	200
0312	Operating Supplies	54,044	48,000	53,500
0314	Books - Less Than \$100.00 Total Value	68	100	100
0315	Repair And Maintenance Supplies	4,486	3,000	4,000
0351	Minor Equipment < \$5000	22,568	10,000	18,300
0353	Computer Software - Lease		10,000	
0354	Computer Software	13,784	21,300	44,000
0355	Small Equipment < \$1000	24,591	13,000	30,000
0411	Professional Services	51,092	50,000	50,000
0421	Telephone And Telegraph	39,366	40,000	40,000
0422	Postage	66	20,000	8,000
0431	Travel & Subsistence	584	500	600
0482	Repair & Maint. Equip. - Contracted	28,901	35,700	35,000
0495	Registration & Memberships	575	500	500
0641	Machinery & Equipment - Other	7,447	57,700	22,800
0661	Lease Purchase Deferring to Capital	9,482	25,000	
0938	Transfer To 503 Self Insurance	700	700	4,300
0940	Transfer To 528 Building Maintenance	9,300	22,400	4,500
	Detail Total	<u>1,054,621</u>	<u>1,042,600</u>	<u>1,001,500</u>

**City of Moses Lake
2008 Budget**

		2006 Actual	2007 Budgeted	2008 Budget
517	Central Services - Operations			
	Expenditures Excluding Capital			
0100	Salaries And Wages	118,178	120,000	101,500
0200	Personnel Benefits	31,975	38,800	34,700
0300	Supplies	119,541	105,400	149,900
0400	Other Services and Charges	120,584	146,700	134,100
0900	Interfund Payment for Services	10,000	23,100	8,800
	Total Excluding Capital	400,279	434,000	429,000
	Capital Expenditures			
0600	Capital	16,929	82,700	22,800
	Capital Total	16,929	82,700	22,800
516	Central Services - Debt Service	24,388	18,000	15,900
	Ending Fund Balance	637,413	525,900	549,700
	Fund Total	1,079,009	1,060,600	1,017,400

**City of Moses Lake
2008 Budget**

		2006 Actual	2007 Budgeted	2008 Budget
519	Equipment Rental - Operations Revenue			
308	Beginning Fund Balance			
33	Beginning Fund Balance	916,919	884,900	875,500
	Total Beginning Fund Balance	916,919	884,900	875,500
360	Miscellaneous Revenue			
365	Internal Service Fund Miscellaneous Revenues			
20	Interfund Equip/Vehicle Leases	1,662,500	1,168,900	1,318,600
369	Other			
11	Sale of Scrap and Junk	806		
90	Miscellaneous Revenues	354		
	Total Miscellaneous Revenue	1,663,660	1,168,900	1,318,600
380	Other Income and Expenses			
381	Interfund Loan Receipts			
10	Loans Received	600,000		
382	Proceeds of Long-Term Debt-Proprietary Funds			
50	Proceeds From Capital Leases	309,920	447,000	770,000
	Total Other Income and Expenses	909,920	447,000	770,000
390	Other Financing Sources			
395	Disposition of Capital Assets			
10	Proceeds From Sale of Fixed Assets	29,944		
20	Compensation For Loss Fixed Assets-Insurance	8,835		
	Total Other Financing Sources	38,779		
	Fund Total	3,529,277	2,500,800	2,964,100

**City of Moses Lake
2008 Budget**

		<u>2006</u>	<u>2007</u>	<u>2008</u>
		Actual	Budgeted	Budget
519	Equipment Rental - Operations Expenses			
0001	Unreserved Fund Balance	884,918	898,000	966,200
0111	Full Time Salaries	119,958	145,200	151,400
0131	Overtime	3,227	5,200	5,500
0132	Holiday - Worked	74		
0141	Vacation	10,660		
0142	Holiday Pay	5,849		
0145	Sick Pay	1,790		
0211	Social Security	10,777	11,500	12,000
0213	Retirement PERS & LEOFF	4,305	8,600	11,300
0214	Workman's Compensation	3,217	3,700	3,700
0215	Unemployment Insurance	354	400	400
0216	L&I Retro Pool	(273)	400	300
0221	Medical Insurance	32,578	40,800	45,300
0223	Life Insurance	181	100	400
0311	Office Supplies	366	600	600
0312	Operating Supplies	2,054	3,700	3,700
0313	Oil & Lubricants	9,841	12,000	13,500
0314	Books - Less Than \$100.00 Total Value		300	300
0315	Repair And Maintenance Supplies	62,507	85,000	85,000
0323	Gas-Propane-Fuel	193,455	147,000	200,000
0351	Minor Equipment < \$5000	2,925		
0352	Minor Equipment < \$5000 Lease		8,200	12,900
0355	Small Equipment < \$1000	5,677	8,100	4,700
0411	Professional Services		200	200
0421	Telephone And Telegraph	55	200	200
0422	Postage	48		
0431	Travel & Subsistence	1,325	200	1,000
0432	Travel & Subsistence - Education	273	1,000	1,000
0441	Advertising	54	200	200
0453	Rental/Lease Other Equipment		200	200
0471	Utility Expense - Electricity	174	200	200
0473	Utility Expense - Water/Sewer/Garbage		1,000	1,000
0482	Repair & Maint. Equip. - Contracted	91,414	76,000	83,600
0483	Repair & Maint. Other - Contracted	1,222	1,400	1,400
0491	Miscellaneous	2,926	4,500	4,500
0495	Registration & Memberships	529	800	800
0641	Machinery & Equipment - Other	40,759		
0661	Lease Purchase Deferring to Capital	309,920	470,000	770,000
0794	Interfund Debt/Short Term Repayment		77,800	77,800
0821	Interest Interfund Debt		30,000	27,700
0930	Transfer To 472 Operations Complex Construction	1,200,000		
0938	Transfer To 503 Self Insurance	94,900	94,900	6,800
0939	Transfer To 517 Central Services	4,800	2,800	2,400
0940	Transfer To 528 Building Maintenance	7,400	17,800	9,500
0949	Operations Complex Rent	17,700	17,700	32,100
	Detail Total	<u>3,127,939</u>	<u>2,175,700</u>	<u>2,537,800</u>

**City of Moses Lake
2008 Budget**

		2006	2007	2008
		Actual	Budgeted	Budget
519	Equipment Rental - Operations			
	Expenditures Excluding Capital			
0100	Salaries And Wages	141,559	150,400	156,900
0200	Personnel Benefits	51,138	65,500	73,400
0300	Supplies	276,825	264,900	320,700
0400	Other Services and Charges	98,019	85,900	94,300
0700	Debt Service Principal		77,800	77,800
0800	Debt Service/Interest & Related Costs		30,000	27,700
0900	Interfund Payment for Services	1,324,800	133,200	50,800
	Total Excluding Capital	1,892,342	807,700	801,600
	Capital Expenditures			
0600	Capital	350,679	470,000	770,000
	Capital Total	350,679	470,000	770,000
520	Equipment Rental - Debt Service	401,339	325,100	426,300
	Ending Fund Balance	884,918	898,000	966,200
	Fund Total	3,529,277	2,500,800	2,964,100

**City of Moses Lake
2008 Budget**

		2006 Actual	2007 Budgeted	2008 Budget
528	Building Maintenance - Operations Revenue			
308	Beginning Fund Balance			
36	Beginning Fund Balance	538,629	14,600	301,500
	Total Beginning Fund Balance	538,629	14,600	301,500
330	Intergovernmental Revenue			
334	State Grants			
00	State Grants	270,070		
79	Culture & Recreation Grants			2,000,000
	Total Intergovernmental Revenue	270,070		2,000,000
340	Charges for Goods and Services			
348	Internal Service Fund Sales and Services			
92	Property Management Fees	617,900	1,381,900	692,900
	Total Charges for Goods and Services	617,900	1,381,900	692,900
360	Miscellaneous Revenue			
362	Rents, Leases and Concessions			
50	Space & Facilities Leases Long Term	450		
369	Other			
11	Sale of Scrap and Junk	19		
	Total Miscellaneous Revenue	469		
380	Other Income and Expenses			
381	Interfund Loan Receipts			
10	Loans Received			2,000,000
	Total Other Income and Expenses	0	0	2,000,000
	Fund Total	1,427,068	1,396,500	4,994,400

**City of Moses Lake
2008 Budget**

		2006	2007	2008
		Actual	Budgeted	Budget
Expenses				
528	Building Maintenance - Operations			
0001	Unreserved Fund Balance	14,646	98,700	730,500
0111	Full Time Salaries	73,385	93,900	255,200
0126	Comp Time Taken	229		
0131	Overtime	126	1,100	1,100
0141	Vacation	4,715		
0142	Holiday Pay	3,785		
0145	Sick Pay	7,318		
0147	Civil Leave	29		
0211	Social Security	6,835	7,300	19,600
0213	Retirement PERS & LEOFF	2,725	5,400	18,500
0214	Workman's Compensation	2,001	2,500	8,500
0215	Unemployment Insurance	224	200	600
0216	L&I Retro Pool	(180)	300	200
0221	Medical Insurance	15,446	19,800	98,800
0223	Life Insurance	147	100	1,000
0311	Office Supplies	337	400	400
0312	Operating Supplies	10,576	12,500	22,500
0314	Books - Less Than \$100.00 Total Value	91	100	100
0315	Repair And Maintenance Supplies	14,999	13,000	19,000
0323	Gas-Propane-Fuel		500	500
0352	Minor Equipment < \$5000 Lease		1,500	
0354	Computer Software			200
0355	Small Equipment < \$1000	1,854	1,000	1,000
0411	Professional Services		1,000	1,000
0421	Telephone And Telegraph	33	200	200
0432	Travel & Subsistence - Education		500	600
0441	Advertising		100	100
0453	Rental/Lease Other Equipment		500	500
0471	Utility Expense - Electricity	45,014	50,000	58,000
0472	Utility Expense - Gas	23,989	18,000	18,000
0473	Utility Expense - Water/Sewer/Garbage	21,482	30,000	30,000
0481	Repair & Maint. Building - Contracted	144,614	197,500	101,500
0482	Repair & Maint. Equip. - Contracted	10,587	1,000	1,000
0488	Environment Cleanup City Property	119,269	50,000	
0491	Miscellaneous	35	200	
0493	Reimbursable Labor Costs	4,778		
0495	Registration & Memberships		400	700
0496	Printing & Binding		100	100
0622	Buildings (Capital Improvement)	20,879	35,000	74,000
0794	Interfund Debt/Short Term Repayment	256,500	300,000	
0821	Interest Interfund Debt	8,861	6,500	
0933	Transfer To 519 Equipment Rental	8,000	15,000	11,100
0938	Transfer To 503 Self Insurance	700	700	3,800
0939	Transfer To 517 Central Services	3,400	2,000	1,600
0949	Operations Complex Rent	52,900	52,900	
	Building Maintenance-Department Total	880,330	1,019,900	1,479,900

**City of Moses Lake
2008 Budget**

	2006 Actual	2007 Budgeted	2008 Budget
531	Building Maintenance-Parks Department		
0312	3,020	15,000	18,000
0315	23,329	25,000	25,000
0471	50,788	50,000	50,000
0473	58,506	45,000	45,000
0483	12,066	23,000	23,000
	<u>147,709</u>	<u>158,000</u>	<u>161,000</u>
533	Building Maintenance-Construction Project		
0621	45,468		
0699	948		
	<u>46,416</u>		
534	City Hall & Art Center		
0621			3,000,000
			<u>3,000,000</u>
	<u>1,074,455</u>	<u>1,177,900</u>	<u>4,640,900</u>
528	Building Maintenance - Operations		
	Expenditures Excluding Capital		
0100	89,587	95,000	256,300
0200	27,199	35,600	147,200
0300	27,856	29,000	43,700
0300	26,350	40,000	43,000
0400	369,802	349,500	211,700
0400	121,360	118,000	118,000
0700	256,500	300,000	
0800	8,861	6,500	
0900	65,000	70,600	16,500
	<u>992,514</u>	<u>1,044,200</u>	<u>836,400</u>
	Capital Expenditures		
0600	20,879	35,000	74,000
0600	46,416		
0600			3,000,000
	<u>67,294</u>	<u>35,000</u>	<u>3,074,000</u>
529	<u>352,613</u>	<u>218,600</u>	<u>353,500</u>
	<u>14,646</u>	<u>98,700</u>	<u>730,500</u>
	<u>1,427,068</u>	<u>1,396,500</u>	<u>4,994,400</u>

**City of Moses Lake
2008 Budget**

		2006 Actual	2007 Budgeted	2008 Budget
611	Fireman's Pension			
	Revenue			
308	Beginning Fund Balance			
00	Beginning Fund Balance	186,020	204,100	228,700
	Total Beginning Fund Balance	186,020	204,100	228,700
330	Intergovernmental Revenue			
336	State Entitlements, Impact Payments & In-Lieu Taxes			
06	Criminal Justice Funding	15,564	18,000	20,000
	Total Intergovernmental Revenue	15,564	18,000	20,000
360	Miscellaneous Revenue			
361	Interest and Other Earnings			
11	Investment Interest	9,673		6,000
	Total Miscellaneous Revenue	9,673		6,000
390	Other Financing Sources			
397	Transfers In			
00	Transfers-In	125,000	125,000	125,000
	Total Other Financing Sources	125,000	125,000	125,000
	Fund Total	336,257	347,100	379,700
	Expenses			
0002	Reserve For Pensions	204,120	210,100	227,700
0221	Medical Insurance	111,337	115,000	130,000
0252	Direct Medical Payments	3,905	5,000	5,000
0290	Pension & Disability Payments	16,896	17,000	17,000
	Detail Total	336,257	347,100	379,700
	Expenditures Excluding Capital			
0200	Personnel Benefits	132,137	137,000	152,000
	Total Excluding Capital	132,137	137,000	152,000
	Ending Fund Balance	204,120	210,100	227,700
	Fund Total	336,257	347,100	379,700

DEBT SERVICE

FUNDS

**City of Moses Lake
2008 Budget**

		2006 Actual	2007 Budgeted	2008 Budget
275 Equipment Leases		Debt Service Fund		
Revenue				
308	Beginning Fund Balance			
00	Beginning Fund Balance	151,080	115,500	92,400
	Total Beginning Fund Balance	151,080	115,500	92,400
Fund Total		151,080	115,500	92,400
Expenses				
0005	Reserve For Debt Service	115,542	84,300	83,000
0751	Principal Capital Leases	34,311	27,800	8,200
0835	Interest Capital Leases	1,226	3,400	1,200
	Detail Total	151,080	115,500	92,400
0000	Fund Balance	115,542	84,300	83,000
0700	Debt Service Principal	34,311	27,800	8,200
0800	Debt Service/Interest & Related Costs	1,226	3,400	1,200
	Fund Total	151,080	115,500	92,400

**City of Moses Lake
2008 Budget**

		2006 Actual	2007 Budgeted	2008 Budget
281 G.O.B. 2006 Redemption		Debt Service Fund		
Revenue				
308	Beginning Fund Balance			
00	Beginning Fund Balance		150,000	150,000
	Total Beginning Fund Balance		150,000	150,000
390 Other Financing Sources				
391	Proceeds of Long-Term Debt - Governmental Funds			
10	General Obligation Bond Procee	81,678		
397	Transfers In			
00	Transfers-In	150,000	380,600	380,900
	Total Other Financing Sources	231,678	380,600	380,900
Fund Total		231,678	530,600	530,900
Expenses				
0005	Reserve For Debt Service	150,000	150,000	150,000
0711	Principal G.O. Bonds		141,700	179,300
0831	Interest G. O. Debt	46,761	238,600	201,300
0891	Other Debt Service Costs		300	300
	Detail Total	196,761	530,600	530,900
0000	Fund Balance	150,000	150,000	150,000
0700	Debt Service Principal		141,700	179,300
0800	Debt Service/Interest & Related Costs	81,678	238,900	201,600
	Fund Total	231,678	530,600	530,900

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**City of Moses Lake
2008 Budget**

		2006 Actual	2007 Budgeted	2008 Budget
283 Central Drive LID #58		Debt Service Fund		
Revenue				
308	Beginning Fund Balance			
00	Beginning Fund Balance	3	39,000	
	Total Beginning Fund Balance	3	39,000	
Expenses				
380	Other Income and Expenses			
361	Interest and Other Earnings			
55	Interest	34,206	42,200	7,300
368	Special Assessment Principal-Current			
00	Special Assessment Principal-Current	110,471	281,200	35,800
	Total Other Income and Expenses	144,677	323,400	43,100
Fund Total		144,680	362,400	43,100
Expenses				
0005	Reserve For Debt Service	38,977	12,900	
0794	Interfund Debt/Short Term Repayment	102,325	123,000	
0821	Interest Interfund Debt	3,378	1,900	
0906	Transfer To 006 Misc. Services		224,600	43,100
	Detail Total	144,680	362,400	43,100
0000	Fund Balance	38,977	12,900	
0700	Debt Service Principal	102,325	123,000	
0800	Debt Service/Interest & Related Costs	3,378	1,900	
0900	Interfund Payment for Services		224,600	43,100
	Fund Total	144,680	362,400	43,100

**City of Moses Lake
2008 Budget**

		2006 Actual	2007 Budgeted	2008 Budget
284	1998 Refunding G. O. B.	Debt Service Fund		
	Revenue			
308	Beginning Fund Balance			
00	Beginning Fund Balance	103,800	89,300	74,200
	Total Beginning Fund Balance	103,800	89,300	74,200
390	Other Financing Sources			
397	Transfers In			
00	Transfers-In	130,600	134,500	144,100
	Total Other Financing Sources	130,600	134,500	144,100
	Fund Total	234,400	223,800	218,300
	Expenses			
0005	Reserve For Debt Service	89,260	74,300	74,200
0711	Principal G.O. Bonds	109,007	118,200	118,200
0831	Interest G. O. Debt	35,931	31,300	25,900
0891	Other Debt Service Costs	202		
	Detail Total	234,400	223,800	218,300
0000	Fund Balance	89,260	74,300	74,200
0700	Debt Service Principal	109,007	118,200	118,200
0800	Debt Service/Interest & Related Costs	36,134	31,300	25,900
	Fund Total	234,400	223,800	218,300

**City of Moses Lake
2008 Budget**

		2006 Actual	2007 Budgeted	2008 Budget
285	2002 Refunding Bonds	Debt Service Fund		
	Revenue			
308	Beginning Fund Balance			
00	Beginning Fund Balance	35,589	40,100	40,300
	Total Beginning Fund Balance	35,589	40,100	40,300
390	Other Financing Sources			
397	Transfers In			
00	Transfers-In	278,900	275,300	275,300
	Total Other Financing Sources	278,900	275,300	275,300
	Fund Total	314,489	315,400	315,600
	Expenses			
0005	Reserve For Debt Service	40,055	40,100	40,300
0711	Principal G.O. Bonds	215,727	222,500	229,200
0831	Interest G. O. Debt	58,199	52,500	45,800
0891	Other Debt Service Costs	508	300	300
	Detail Total	314,489	315,400	315,600
0000	Fund Balance	40,055	40,100	40,300
0700	Debt Service Principal	215,727	222,500	229,200
0800	Debt Service/Interest & Related Costs	58,707	52,800	46,100
	Fund Total	314,489	315,400	315,600

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**City of Moses Lake
2008 Budget**

		2006 Actual	2007 Budgeted	2008 Budget
452	2004 Bond Fund	Debt Service Fund		
	Revenue			
308	Beginning Fund Balance			
37	Beginning Fund Balance	211,045	211,900	150,800
	Total Beginning Fund Balance	211,045	211,900	150,800
390	Other Financing Sources			
397	Transfers In			
00	Transfers-In	328,000	281,000	346,600
	Total Other Financing Sources	328,000	281,000	346,600
	Fund Total	539,045	492,900	497,400
	Expenses			
0005	Reserve For Debt Service	211,918	150,900	150,800
0721	Principal Revenue Bonds		15,000	20,000
0832	Interest Revenue Debt	326,825	327,000	326,600
0841	Debt Issue Costs	302		
	Detail Total	539,045	492,900	497,400
0000	Fund Balance	211,918	150,900	150,800
0700	Debt Service Principal		15,000	20,000
0800	Debt Service/Interest & Related Costs	327,127	327,000	326,600
	Fund Total	539,045	492,900	497,400

**City of Moses Lake
2008 Budget**

		2006 Actual	2007 Budgeted	2008 Budget
453 2004 Bond Reserve		Debt Service Fund		
Revenue				
308	Beginning Fund Balance			
37	Beginning Fund Balance	701,500	701,500	701,500
	Total Beginning Fund Balance	701,500	701,500	701,500
Fund Total		701,500	701,500	701,500
Expenses				
0006	Reserve For Bond Guarantee	701,500	701,500	701,500
	Detail Total	701,500	701,500	701,500
0000	Fund Balance	701,500	701,500	701,500
	Fund Total	701,500	701,500	701,500

**City of Moses Lake
2008 Budget**

		2006 Actual	2007 Budgeted	2008 Budget
483 Water/Sewer Leases		Debt Service Fund		
Revenue				
308	Beginning Fund Balance			
37	Beginning Fund Balance	37,894	23,600	29,600
	Total Beginning Fund Balance	37,894	23,600	29,600
390 Other Financing Sources				
397	Transfers In			
00	Transfers-In		12,200	
	Total Other Financing Sources		12,200	
Fund Total		37,894	35,800	29,600
Expenses				
0005	Reserve For Debt Service	23,570	23,500	28,000
0751	Principal Capital Leases	13,869	10,600	1,400
0835	Interest Capital Leases	455	1,700	200
	Detail Total	37,894	35,800	29,600
0000	Fund Balance	23,570	23,500	28,000
0700	Debt Service Principal	13,869	10,600	1,400
0800	Debt Service/Interest & Related Costs	455	1,700	200
	Fund Total	37,894	35,800	29,600

**City of Moses Lake
2008 Budget**

		2006 Actual	2007 Budgeted	2008 Budget
484 State Water Pollution Debt Service Revenue		Debt Service Fund		
308	Beginning Fund Balance			
37	Beginning Fund Balance	13,422	13,400	13,300
	Total Beginning Fund Balance	13,422	13,400	13,300
Other Financing Sources				
390	Other Financing Sources			
397	Transfers In			
00	Transfers-In	81,300	81,200	81,300
	Total Other Financing Sources	81,300	81,200	81,300
Fund Total		94,722	94,600	94,600
Expenses				
0005	Reserve For Debt Service	13,518	13,300	13,300
0781	Principal Intergovernmental Loan	65,835	69,200	72,700
0833	Interest Inter-government Debt	15,369	12,100	8,600
	Detail Total	94,722	94,600	94,600
0000	Fund Balance	13,518	13,300	13,300
0700	Debt Service Principal	65,835	69,200	72,700
0800	Debt Service/Interest & Related Costs	15,369	12,100	8,600
	Fund Total	94,722	94,600	94,600

**City of Moses Lake
2008 Budget**

		2006 Actual	2007 Budgeted	2008 Budget
485	Public Works Trust Fund Water/Sewer Debt Sr.	Debt Service Fund		
	Revenue			
308	Beginning Fund Balance			
37	Beginning Fund Balance	19,206	3,200	3,500
	Total Beginning Fund Balance	19,206	3,200	3,500
390	Other Financing Sources			
397	Transfers In			
00	Transfers-In	815,200	826,800	820,300
	Total Other Financing Sources	815,200	826,800	820,300
	Fund Total	834,406	830,000	823,800
	Expenses			
0005	Reserve For Debt Service	3,274	3,200	3,500
0781	Principal Intergovernmental Loan	758,427	758,500	758,500
0833	Interest Inter-government Debt	72,706	68,300	61,800
	Detail Total	834,406	830,000	823,800
0000	Fund Balance	3,274	3,200	3,500
0700	Debt Service Principal	758,427	758,500	758,500
0800	Debt Service/Interest & Related Costs	72,706	68,300	61,800
	Fund Total	834,406	830,000	823,800

**City of Moses Lake
2008 Budget**

		2006 Actual	2007 Budgeted	2008 Budget
486 G.O.B. 2006 Redemption		Debt Service Fund		
Revenue				
308	Beginning Fund Balance			
37	Beginning Fund Balance			22,200
	Total Beginning Fund Balance			22,200
Other Financing Sources				
390	Other Financing Sources			
397	Transfers In			
00	Transfers-In		76,200	76,200
	Total Other Financing Sources		76,200	76,200
Fund Total			76,200	98,400
Expenses				
0005	Reserve For Debt Service			22,100
0711	Principal G.O. Bonds		28,300	35,800
0831	Interest G. O. Debt		47,700	40,300
0891	Other Debt Service Costs		200	200
	Detail Total		76,200	98,400
0000	Fund Balance			22,100
0700	Debt Service Principal		28,300	35,800
0800	Debt Service/Interest & Related Costs		47,900	40,500
	Fund Total		76,200	98,400

**City of Moses Lake
2008 Budget**

		2006 Actual	2007 Budgeted	2008 Budget
499 Ambulance Debt Service		Debt Service Fund		
Revenue				
308	Beginning Fund Balance			
39	Beginning Fund Balance	322	9,300	1,600
	Total Beginning Fund Balance	322	9,300	1,600
390 Other Financing Sources				
397	Transfers In			
00	Transfers-In	23,000		30,300
	Total Other Financing Sources	23,000		30,300
Fund Total		23,322	9,300	31,900
Expenses				
0005	Reserve For Debt Service	9,327	1,500	1,000
0751	Principal Capital Leases	13,570	7,600	21,800
0835	Interest Capital Leases	426	200	9,100
	Detail Total	23,322	9,300	31,900
0000	Fund Balance	9,327	1,500	1,000
0700	Debt Service Principal	13,570	7,600	21,800
0800	Debt Service/Interest & Related Costs	426	200	9,100
	Fund Total	23,322	9,300	31,900

**City of Moses Lake
2008 Budget**

		2006 Actual	2007 Budgeted	2008 Budget
516	Central Services - Debt Service Expenses	Debt Service Fund		
0751	Principal Capital Leases	22,821	16,900	14,700
0835	Interest Capital Leases	1,568	1,100	1,200
	Detail Total	<u>24,388</u>	<u>18,000</u>	<u>15,900</u>
0700	Debt Service Principal	22,821	16,900	14,700
0800	Debt Service/Interest & Related Costs	1,568	1,100	1,200
	Department Total	<u>24,388</u>	<u>18,000</u>	<u>15,900</u>
520	Equipment Rental - Debt Service Expenses	Debt Service Fund		
0751	Principal Capital Leases	375,904	287,500	376,200
0835	Interest Capital Leases	25,434	37,600	50,100
	Detail Total	<u>401,339</u>	<u>325,100</u>	<u>426,300</u>
0700	Debt Service Principal	375,904	287,500	376,200
0800	Debt Service/Interest & Related Costs	25,434	37,600	50,100
	Department Total	<u>401,339</u>	<u>325,100</u>	<u>426,300</u>
529	Building Maintenance-Debt Service Expenses	Debt Service Fund		
0711	Principal G.O. Bonds	220,266	117,000	232,800
0751	Principal Capital Leases	2,600	2,500	2,400
0831	Interest G. O. Debt	129,265	98,800	118,000
0835	Interest Capital Leases	283	300	200
0891	Other Debt Service Costs	200		100
	Detail Total	<u>352,613</u>	<u>218,600</u>	<u>353,500</u>
0700	Debt Service Principal	222,866	119,500	235,200
0800	Debt Service/Interest & Related Costs	129,747	99,100	118,300
	Department Total	<u>352,613</u>	<u>218,600</u>	<u>353,500</u>

APPENDIX

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

Departments	<----- Authorized ----->			Budgeted 2008	Increase or (Decrease)
	2005	2006	2007		
Legislative	7.33	7.33	7.33	7.25	(0.08)
Executive	2.67	2.67	2.67	2.50	(0.17)
Finance	7.00	7.00	7.00	7.25	0.25
Central Services	2.00	2.00	2.00	2.00	0.00
Community Development	11.00	11.00	12.00	12.00	0.00
Engineering	15.50	15.50	19.50	19.50	0.00
Sanitation	1.00	1.00	1.00	1.00	0.00
Building Maintenance	2.00	2.00	2.00	7.00	5.00
Street	6.00	6.00	6.00	6.00	0.00
Water	14.50	14.50	13.50	13.50	0.00
Sewer	11.00	11.00	11.00	11.00	0.00
Equipment Rental	3.00	3.00	3.00	4.00	1.00
Park and Recreation	17.00	17.00	20.00	21.00	1.00
Police	34.00	34.00	36.00	38.00	2.00
Fire	13.00	13.00	18.00	16.00	(2.00)
Ambulance	15.00	15.00	13.00	16.00	3.00
Total	162.00	162.00	174.00	184.00	10.00
Adjusted For:					
Council (Part Time)	(7.00)	(7.00)	(7.00)	(7.00)	0.00
Total Adjustments	(7.00)	(7.00)	(7.00)	(7.00)	0.00
Net Total Regular Staff	155.00	155.00	167.00	177.00	10.00

CITY OF MOSES LAKE
JANUARY 1, 2008 SALARY SCHEDULE
Information Updated as of September 18, 2007

	Salary Range		QTY	Actual Salary	
	E	A		E	A
EXEMPT AND EXECUTIVE STAFF					
Exempt/Overtime					
City Manager		9910	1		9910
Municipal Services Director	5691	7114	1		7114
Police Chief	5558	6925	1		6923
Finance Director	5283	6604	1		6604
Asst. Municipal Services Director/City Engineer	5250	6562			6562
Fire Chief	5203	6505	1		6505
Parks and Recreation Director	5108	6385			6385
Community Development Director	4968	6211	1		6211
Assistant City Engineer	4810	6013	1		6013
Deputy Fire Chief	4718	5898	1		5898
Public Works Superintendent	4712	5892	1		5892
Police Captains	4607	5758	2		5758
Human Resources Director	4510	5637	1		5637
Assistant Finance Director	4403	5503	1		5503
Assistant Fire Chiefs	4403	5503	2		5503
Park Maintenance Superintendent	4136	5171	1		5171
Recreation Superintendent	3935	4919	1		4919
TOTAL			19		
Executive, Professional and Clerical					
Development Engineer	4349	5436	2		5436
Project Engineer	4349	5436	1		5436
Building Official	4295	5370	1		5370
Information Systems Manager	4167	5209	1		5209
Accounting Division Manager	4108	5134	1		5134
Senior Planner	4037	4989	1	4739 ⁽¹⁾	
Design Engineer	3914	4891	0		

CITY OF MOSES LAKE
JANUARY 1, 2008 SALARY SCHEDULE
Information Updated as of September 18, 2007

	Salary Range		QTY	Actual Salary	
	E	A		E	A
Engineering Tech III	3738	4671	2		4671
Accountant	3668	4585	2		4585
Building Inspector II	3594	4448	1		4448
Associate Planner	3491	4363	2		4363
Museum & Art Center Manager	3479	4349	1		4349
Recreation Supervisor	3479	4349	2		4349
Engineering Tech II	3380	4224	7		4224
Building Inspector	3373	4217	1		4217
Administrative Secretary	3099	3874	1		3874
Executive Secretary	3099	3874	1		3874
Engineering Tech I	3047	3809	2	3352 ⁽¹⁾	3809 ⁽¹⁾
Code Enforcement Officer II	2999	3747	0		
Assistant Planner	3361	3650	1	3361	
Clerical Supervisor - Police Department	2895	3617	1		3617
Community Services Officer	2870	3588	2		3588
Building and Planning Technician	2836	3545	1		3545
Senior Accounting Clerk	2820	3525	2		3525
Ambulance Billing Clerk	2820	3525	1		3525
Code Enforcement Officer	2820	3525	2		3525
Utility Account Technician	2820	3525	1		3525
Network Technician	2660	3331	1		2660
Department Secretary	2770	3461	5		3461
Meter Reader	2666	3333	2		3333
Utility Billing Specialist	2652	3316	1		3316
Municipal Services Clerk	2465	3080	1		3080
Police Clerk	2465	3080	3	2772 ⁽¹⁾	3080
Community Policing Coordinator	2319	2899	1		2899

CITY OF MOSES LAKE
JANUARY 1, 2008 SALARY SCHEDULE
Information Updated as of September 18, 2007

	Salary Range		QTY	Actual Salary	
	E	A		E	A
Customer Service Representative	2229	2844	2		2844
Museum/Art Center Technician	2229	2844	1		2844
TOTAL			57		
UNREPRESENTED (Parks & Public Works Maintenance)					
Wastewater Division Supervisor	3962	4954	1		4954
Water Division Supervisor	3962	4954	1		4954
Street Division Supervisor	3890	4862	1		4862
Equipment Rental Supervisor	3576	4470	1		4470
Building Maintenance Supervisor	3463	4330	1		4330
Wastewater Division Foreman	3458	4323	1		4323
Water Division Foreman	3458	4323	1		4323
Street Division Foreman	3387	4233	1		4233
Parks Maintenance Foreman	3337	4170	2		4170
Wastewater Treatment Plant Lead Operator	3283	4103	1		4103
Wastewater Treatment Plant Operator	3082	3851	2		3851
Water Quality Specialist	3082	3851	2		3851
Equipment Mechanic	3019	3773	2		3773
Maintenance Worker II (Water & Sewer)	2973	3716	8		3716
Parks Maintenance Technician	2973	3716	7		3716
Street Maintenance Worker	2973	3716	4		3716
Building Maintenance Worker	2576	3440	1		3440
Maintenance Worker I (Sewer)	2583	3229	1		3229
Parks Maintenance Worker	2583	3229	2		3229
Lead Janitor	2219	3773	1	2426	
Janitor	1941	2427	4	1941 ⁽⁴⁾	
TOTAL			45		

CITY OF MOSES LAKE
JANUARY 1, 2008 SALARY SCHEDULE
Information Updated as of September 18, 2007

	Salary Range		QTY	Actual Salary	
	E	A		E	A
POLICE UNION					
Sergeant	4001	5001	4		5001
Corporal	3818	4775	3		4775
Police Officer	3638	4548	19	3638 ⁽⁸⁾	4548 ⁽¹¹⁾
TOTAL			26		
FIRE UNION					
Captain	4086	5104	3		5104
Paramedic/Firefighter	3790	4736	16	3790 ⁽¹¹⁾	4736 ⁽¹⁵⁾
Fire Inspector	3785	4734	1		4734
Firefighter/EMT	3488	4362	7		4362
TOTAL			27		
GRAND TOTAL			170		

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

Fund	Dept	Obj	Description	Budget
000	020	0646	General Fund Parks & Recreation Department Art Work Sculpture Without Walls Art Department Total Fund Total	 <u>10,000</u> <u>10,000</u> <u>10,000</u>
114	0639		Paths & Trails Other Improvements Wanapum Bike Path Peninsula Bike Path Fund Total	 <u>450,000</u> <u>200,000</u> <u>650,000</u> <u>650,000</u>
119	0632 0485		Street Repair & Reconstruction Fund Street Repair & Reconstruction and Repair & Maintenance Major Projects Crack Seal Project Overlay Projects Developer Projects Storm Sewer Work 2009 Project Drawings Peninsula & Lakeshore Guardian Street, Wheeler Roundabout Fund Total	 <u>140,000</u> <u>780,000</u> <u>400,000</u> <u>50,000</u> <u>30,000</u> <u>700,000</u> <u>1,400,000</u> <u>3,500,000</u> <u>3,500,000</u>
150	0631		Parks Fees Improvements Other Than Building Dano Park Fund Total	 <u>77,000</u> <u>77,000</u> <u>77,000</u>
302	0631		Capital Projects 2006 Improvements Other Than Building Wave Rider/Lazy River Aquatic Center Fund Total	 <u>150,000</u> <u>150,000</u> <u>150,000</u>
314	0631		Park & Recreation Improvement Improvements Other Than Building Blue Heron Park Camping Self Help Project Dano Park Fund Total	 <u>80,000</u> <u>35,000</u> <u>85,000</u> <u>200,000</u> <u>200,000</u>

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

Fund	Dept	Obj	Description	Budget
410			Water/Sewer Fund	
	411		Water	
		0645	Water Meters	
			Meter & ERT Readers	220,000
			Department Total	<u>220,000</u>
	413		Water Billing	
		0641	Lease Purchase	
			Meter Reader	14,000
			Department Total	<u>14,000</u>
			Fund Total	<u>234,000</u>
				<u>234,000</u>
477			Water/Sewer Construction	
		0653	CIP Water Projects - including Reimbursable Labor	
			Well Replacements - two	900,000
			Water Line to Cascade Valley	670,000
			Project Design 2009	50,000
			Developer Projects	100,000
			Peninsula & Lakeshore Line Replacement	100,000
			Water System Repairs	100,000
			Guardian System	215,000
			Water Main - Virginia & Luta	179,000
			Water Projects Total	<u>2,314,000</u>
		0654	CIP Sewer Projects - including Reimbursable Labor	
			Sewer Line Replace/Repair/Lining	1,000,000
			Lift Station - Nelson	250,000
			Project Design-next year's	30,000
			Developer Projects	400,000
			Longview Tracts	2,000,000
			Mae Valley Improvements	1,000,000
			Cascade Valley Sewer Main across the lake	900,000
			Guardian System	175,000
			Sewer Projects Total	<u>5,755,000</u>
			Fund Total	<u>8,069,000</u>
				<u>8,069,000</u>
495			Airport	
		0638	Parking Areas, Runway, Taxiways	
			Runway Project	110,000
			Fund Total	<u>110,000</u>
				<u>110,000</u>
498			Ambulance	
		0661	Capital Lease	
			Cardiac Equipment	136,700
			Fund Total	<u>136,700</u>
				<u>136,700</u>

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

Fund	Dept	Obj	Description	Budget
517		0641	Central Services Machinery & Equipment	
			Document Recorder	7,500
			Three Copiers	15,300
			Fund Total	<u>22,800</u>
519		- 0661	Equipment Rental Lease Purchase	
			Police Cars (5)	166,000
			Ambulance (1)	175,000
			Service Truck with Crane - Water	85,000
			Service Truck with Crane - Sewer	85,000
			Brush Truck - Fire	50,000
			14 Foot Grader Moldboard - Street	13,000
			Paint Striper Trailer - Street	15,000
			Pressure Wash - Equipment Rental	5,000
			Sand Pro - Parks	16,000
			Spray Truck - Parks	60,000
			Stump Grinder - Parks	15,000
			Utility Vehicles (3) - Parks	30,000
			Pickup - Parks	20,000
			Trim Mower - Parks	35,000
			Fund Total	<u>770,000</u>
528	528	0622	Building Maintenance Building Maintenance-Operation Buildings (Cap improvement)	
			HVAC - Police & Parks	15,000
			HVAC - Police	24,000
			HVAC - City Hall Controls	20,000
			HVAC - Council Chambers	15,000
			Department Total	<u>74,000</u>
			Fund Total	<u>74,000</u>
534		0621	Central Services Buildings	
			City Hall & Art Center	3,000,000
			Fund Total	<u>3,000,000</u>
			Total Repair & Maintenance Major Projects	<u>1,400,000</u>
			Total Capital Outlay	<u>15,603,500</u>
			Total Capital Outlay	<u>17,003,500</u>

City of Moses Lake
 Bond Principal, Interest and Interest Rates
 As of December 31, 2007

Year	2006 Water/Sewer CO Bonds			2004 Water/Sewer Revenue Bonds			Water/Sewer Total Debt		
	Principal	Interest	Rate	Principal	Interest	Rate	Principal	Interest	Total
Totals	988,334	459,717		7,000,000	4,152,463		7,988,334	4,612,179	12,600,513
2008	35,833	40,255	3.80%	20,000	326,450	2.75%	55,833	366,705	422,538
2009	37,500	38,936	3.70%	30,000	325,900	2.75%	67,500	364,836	432,336
2010	38,333	37,549	3.75%	325,000	325,000	3.50%	113,333	362,549	475,882
2011	40,000	36,111	3.80%	225,000	322,563	3.50%	265,000	358,674	623,674
2012	41,667	34,591	3.85%	250,000	314,688	3.75%	291,667	349,279	640,945
2013	43,333	32,987	3.90%	275,000	305,938	3.75%	318,333	338,925	657,258
2014	45,000	31,297	3.95%	290,000	295,625	4.00%	335,000	326,922	661,922
2015	46,667	29,520	4.00%	305,000	284,750	4.00%	351,667	314,270	665,936
2016	48,333	27,653	4.05%	395,000	272,550	5.00%	443,333	300,203	743,536
2017	50,833	25,695	4.10%	415,000	256,750	5.00%	465,833	282,445	748,279
2018	52,500	23,611	4.15%	435,000	236,000	5.00%	487,500	259,611	747,111
2019	55,000	21,433	4.15%	460,000	214,250	5.00%	515,000	235,883	750,883
2020	57,500	19,150	4.15%	485,000	191,250	5.00%	542,500	210,400	752,900
2021	59,167	16,764	4.15%	515,000	167,000	5.00%	574,167	183,764	757,930
2022	61,667	14,308	4.25%	545,000	141,250	5.00%	606,667	155,558	762,225
2023	64,167	11,688	4.25%	1,110,000	114,000	5.00%	1,174,167	125,688	1,299,854
2024	67,500	8,560	4.25%	1,170,000	58,500	5.00%	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

Year	2003 Refunding Bond			2002 G.O. Refunding Bond			2006 G.O. Bonds			General Obligation Bonds		
	Principal	Interest	Rate	Principal	Interest	Rate	Principal	Interest	Rate	Principal	Interest	Total
Totals	2,320,000	931,062		610,000	81,715		4,941,666	2,298,593		9,716,666	3,526,575	13,243,241
2008	110,000	93,152	2.55%	130,000	28,425	4.50%	179,167	201,275	3.80%	759,167	390,602	1,149,769
2009	110,000	90,348	2.85%	135,000	22,575	4.60%	187,500	194,681	3.70%	787,500	364,334	1,151,834
2010	115,000	87,212	3.10%	145,000	16,365	4.70%	191,667	187,744	3.75%	821,667	335,626	1,157,292
2011	120,000	83,648	3.45%	100,000	9,550	4.75%	200,000	180,556	3.80%	800,000	304,184	1,104,184
2012	125,000	79,507	3.65%	100,000	4,800	4.80%	208,333	172,956	3.85%	833,333	273,063	1,106,397
2013	130,000	74,945	3.75%				216,667	164,935	3.90%	346,667	239,880	586,547
2014	130,000	70,070	3.90%				225,000	155,485	3.95%	355,000	226,555	581,555
2015	140,000	65,000	4.00%				233,333	147,598	4.00%	373,333	212,598	585,931
2016	145,000	59,400	4.00%				241,667	138,265	4.05%	386,667	197,665	584,331
2017	150,000	53,600	4.10%				254,167	128,477	4.10%	404,167	182,077	586,244
2018	155,000	47,450	4.20%				262,500	118,056	4.15%	417,500	165,506	583,006
2019	160,000	40,940	4.20%				275,000	107,163	4.15%	435,000	148,103	583,103
2020	170,000	33,580	4.20%				287,500	95,750	4.15%	457,500	129,330	586,830
2021	180,000	25,760	4.20%				295,833	83,819	4.15%	475,833	109,579	585,412
2022	185,000	17,480	4.20%				308,333	71,542	4.25%	493,333	89,022	582,355
2023	195,000	8,970	4.60%				320,833	58,438	4.25%	515,833	67,408	583,241
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

2007 OTHER DEBT OUTSTANDING

Special Assessment	\$0
Water/Sewer (Revenue)	
PWTF - Six loans	9,406,335
Wa. State Revolving Loan	188,630
Lease Purchase (estimate)	2,713
Ambulance (Revenue) Lease Purchase	1,107
General Obligation:	
PWTF - (Stratford Rd.)	
Lease Purchase (estimate)	943,821
Notes Payable	0
L.I.D. 58 Special Assessment	0

FUNDS RESERVED FOR DEBT SERVICE
AND BONDS GUARANTEES AS OF 12/31/07

Special Assessment	0
283 Central Drive LID #57	
Revenue	0
450 Water/Sewer 1996 Bonds	
452 2004 Bond Fund	150,800
453 2004 Bond Reserve	701,500
483 Water/Sewer Lease Purchase	29,600
484 State Water Pollution Debt	13,300
485 Water/Sewer PWTF	3,500
499 Ambulance Debt Service	1,600
General Obligation	
275 Equipment Leases	92,400
281 GOB 2006 Redemption	150,000
284 GOB 1998 Refunding	74,200
285 GOB 2002 Refunding	40,300
486 GOB 2006 Redemption	22,200

PROPOSED FUNDING IN THE 2008
BUDGET BY DEBT

General Obligation	
Lease	
General Fund	
Street Fund	
Central Service	
Equipment Rental	770,000
Building	
Revenue	
Lease	
Water/Sewer	
Sanitation	
Ambulance	136,700

INTERFUND LOANS PAYABLE AS OF 09/21/07

020 Park & Recreation	2,000,000
282 Crestview Street LID #57	0
283 Central Drive LID #58	0
114 Paths & Trails	224,000
119 Street Repair & Recon	
314 Park & Recreation Improvement	400,000
410 Water/Sewer	
498 Ambulance Service Fund	600,000
519 Equipment Rental	200,000
528 Building maintenance	

Total

3,424,000

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