



CITY OF
MOSES LAKE, WASHINGTON

2015 Final Budget

City of Moses Lake Washington

City Council

Dick Deane
Mayor

Jon Lane
Bill Ecret
Karen Liebrecht

Todd Voth
David Curnel
Jason Avila

Joseph K. Gavinski
City Manager

2015 Final Budget

W Robert Taylor
Finance Director

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CITY OF MOSES LAKE 2015 FINAL BUDGET

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April 6, 2015

Honorable Mayor and
Moses Lake City Council

Gentlemen

The 2015 Budget is herein presented as agreed upon by City Council during the budget study session.

The 2015 Budget eliminates some long time ongoing programs and general fund capital projects expenditures continues to be restrained, although improving financial projections allow for the inclusion of some proprietary fund projects. This is necessary because of the reduction in property tax receipts because of the ongoing dispute between Grant County and REC over the assessed value of REC properties. Because of the dispute, the City's property tax receipts are lower in 2015 by approximately \$3,6000,000 over the highest amount of property taxes which the City received in 2011.

There is a small General Fund Ending Fund Balance in this budget. However, the actual ending fund balance may be larger than budgeted because of revenue being receipted at higher than budgeted levels. This is expected which will then allow for a larger ending fund balance in 2015 than what is budgeted.

This budget contains only a 1% property tax increase in 2015 on property taxed in 2014. 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 2015 accruing to the benefit of the General Fund is figured at \$5,100,000. This is a little more than was budgeted in 2014. However, it should be noted that sales tax receipts dropped by about 6% between 2009 and 2010 on top of a 10% decrease between 2008 and 2009. This figure includes \$2,550,000 in sales tax budgeted in 2015 with the first one half cent sales tax authority. Another \$2,550,000 in sales tax revenues has been added from the second one half cent in sales tax authority.

The "Comprehensive Budget" as contained in the 2015 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 \$47,954,900.

The operating budget including debt service payments, and continuing project estimates for 2015 as contained in this 2015 Budget for the General Fund totals \$20,723,500. In 2014 the same budget, debt service, and continuing project estimates totaled \$30,834,100. There is a small decrease comparing 2015 to 2014.

Wage increases for 2015 for represented Police and Fire Department employees are dictated by labor contracts as directed by the City Council. There is no salary increase for non-union, association, and exempt employees included in this budget.

The city's labor costs have been affected by rising medical insurance premiums. In 2015 employees will continue contributing to medical care coverages and share in the rising costs of medical insurance. The contributions for 2015 are the same as required in 2014.

The Police Department budget of \$5,659,700 and the Fire Department budget of \$2,565,700 equals approximately 40% of the City's entire proposed General Fund Budget. That leaves approximately 60% for the Legislative, Executive, Finance, Community Development, Legal/Judicial, Miscellaneous Services, Library, Engineering, Airport, and Park and Recreation Budgets. The Ambulance Utility budget is not figured into the above calculations.

The Street Repair and Reconstruction Fund shows no carryover balance going into 2015 and the receipt of nothing from the General Fund. In 2013 the City transferred \$630,000 from the General Fund. This was the last year a transfer was made. There is proposed to be appropriated over \$997,500 in the Street Repair and Reconstruction Fund with most of it being proposed to be spent on crack sealing and street reconstruction. It is estimated that there will be an ending fund balance in the Street Improvement Fund to be carried over into 2016 of \$107,500.

In order to balance the Street Department budget, \$1,284,300 was transferred from the General Fund. However, no Street Repair and Reconstruction Fund monies or Street Improvement monies were transferred into the Street Fund. Receipts from the Street Lighting Utility Assessment have been eliminated. This amounts to an approximate \$125,000 - \$150,000 revenue loss. There are currently no efforts underway to replace this revenue.

The Equipment Rental Budget has decreased from \$2,910,900 in 2014 to \$2,295,200 in this budget. There is a decrease in the ending fund balance from \$269,600 to \$141,900 in 2015. Equipment rental fees were not increased in the 2015 budget.

In the Water/Sewer Fund the beginning fund balance is smaller than it was in 2014, \$3,0070,200 in 2014 vs \$949,000 in 2015. The ending fund balance decreased, going from \$1,295,500 in 2014 to \$1,144,000 in 2015. The larger expenditures in the Water/Sewer Fund include debt service, \$2,596,800, the transfer to the Water/Sewer Construction Fund, \$2,275,000, and B & O taxes paid to the State of Washington, \$580,000. Those four expenditures equal \$5,451,800. Those four expenditures, along with the ending fund balance of \$1,144,000 equals \$6,595,800 or 55.79% of this budget.

In the Water/Sewer Construction Fund, there shows a reserve for future construction of \$585,000. There is a decrease of \$583,000 in the ending fund balance with this 2015 budget. The low reserve reflects large expenditures in the construction fund for water/sewer capital projects dedicated to expanding the utilities to unserved areas and maintaining the integrity of the utility infrastructure.

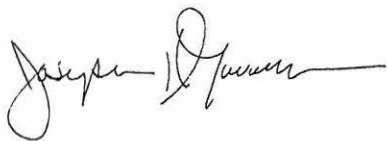
The Sanitation Fund show a total expenditure of \$3,034,200, which includes an ending fund balance of \$98,100. The fund balance increased comparing 2015 to 2014.

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

\$734,417 in 2000	\$819,150 in 2007
\$878,444 in 2001	\$472,820 in 2008
\$299,637 in 2002	\$237,759 in 2009
\$342,303 in 2003	\$173,015 in 2010
\$329,346 in 2004	\$260,815 in 2011
\$782,682 in 2005	\$215,500 in 2012
\$1,006,738 in 2006	\$200,185 in 2013
	\$213,256 in 2014

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

Respectfully submitted

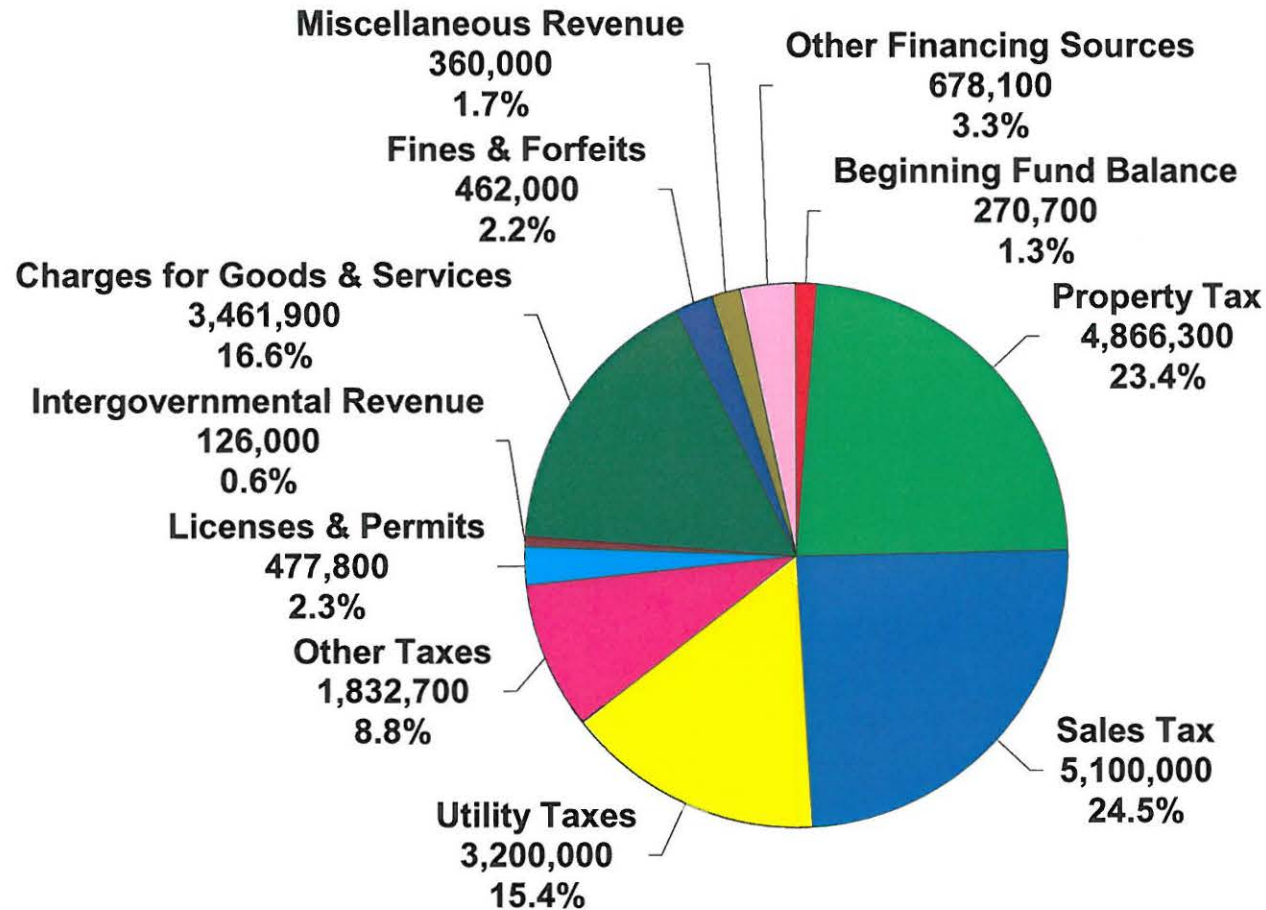


Joseph K. Gavinski
City Manager

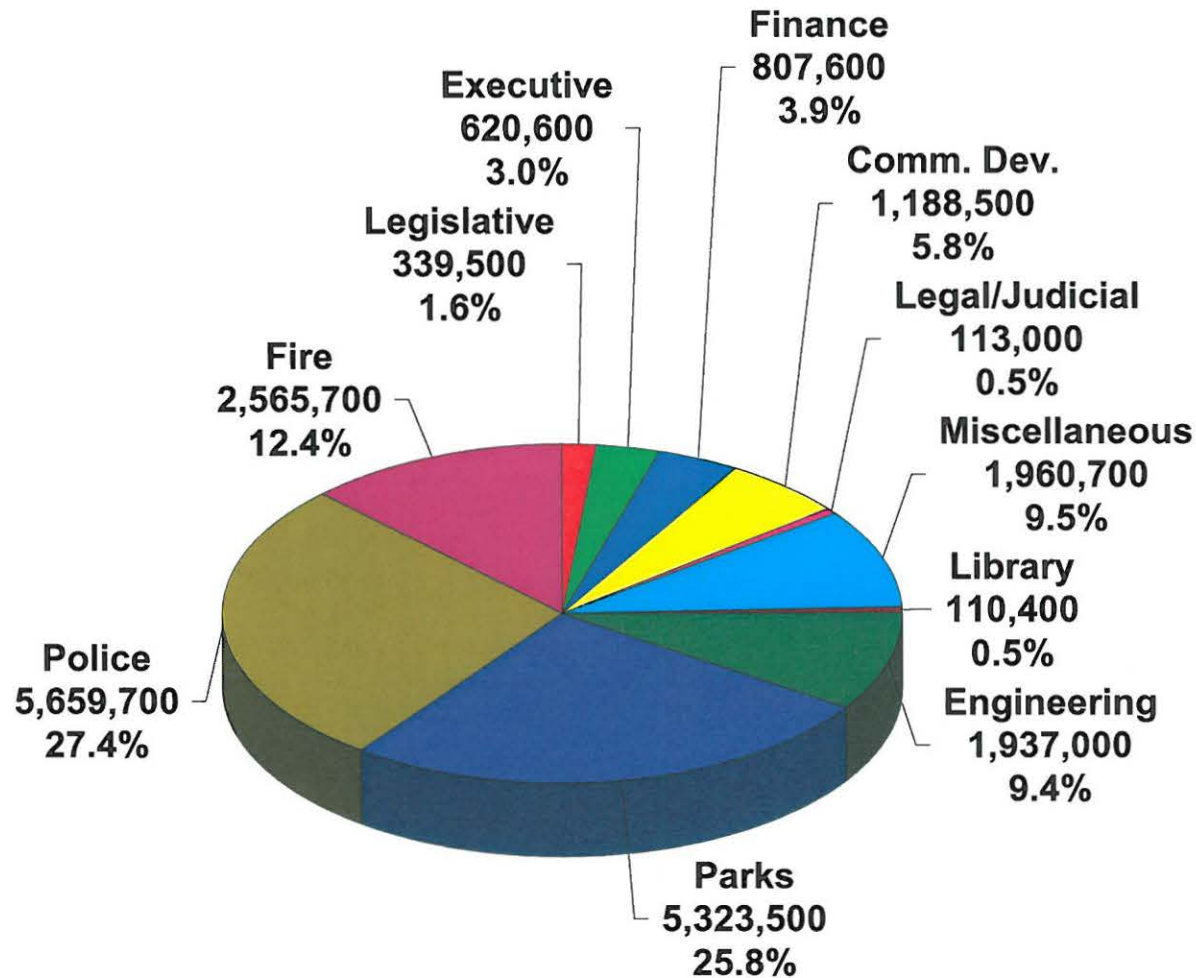
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General Fund Revenue



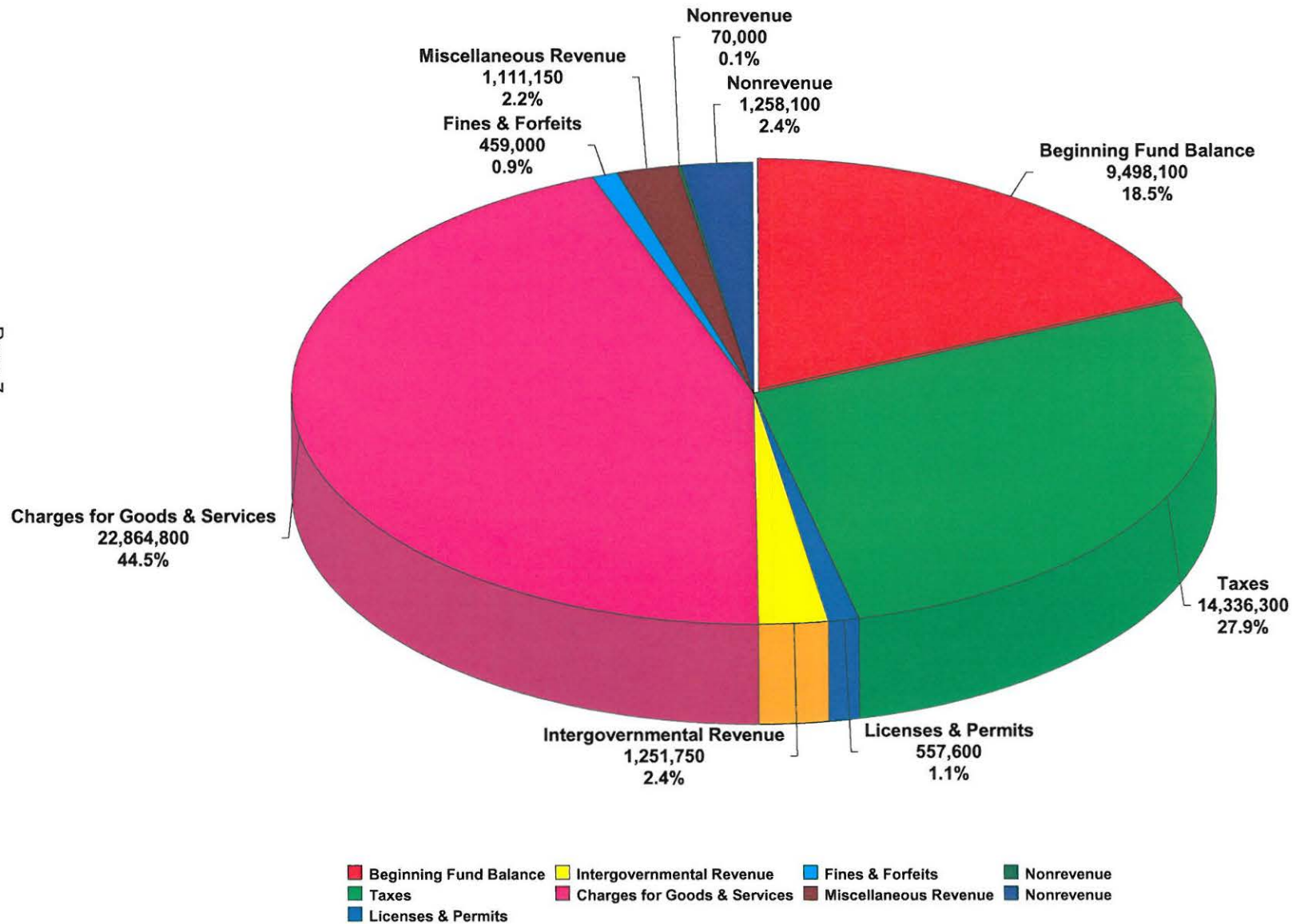
General Fund Expenditures By Department



Revenue By Source

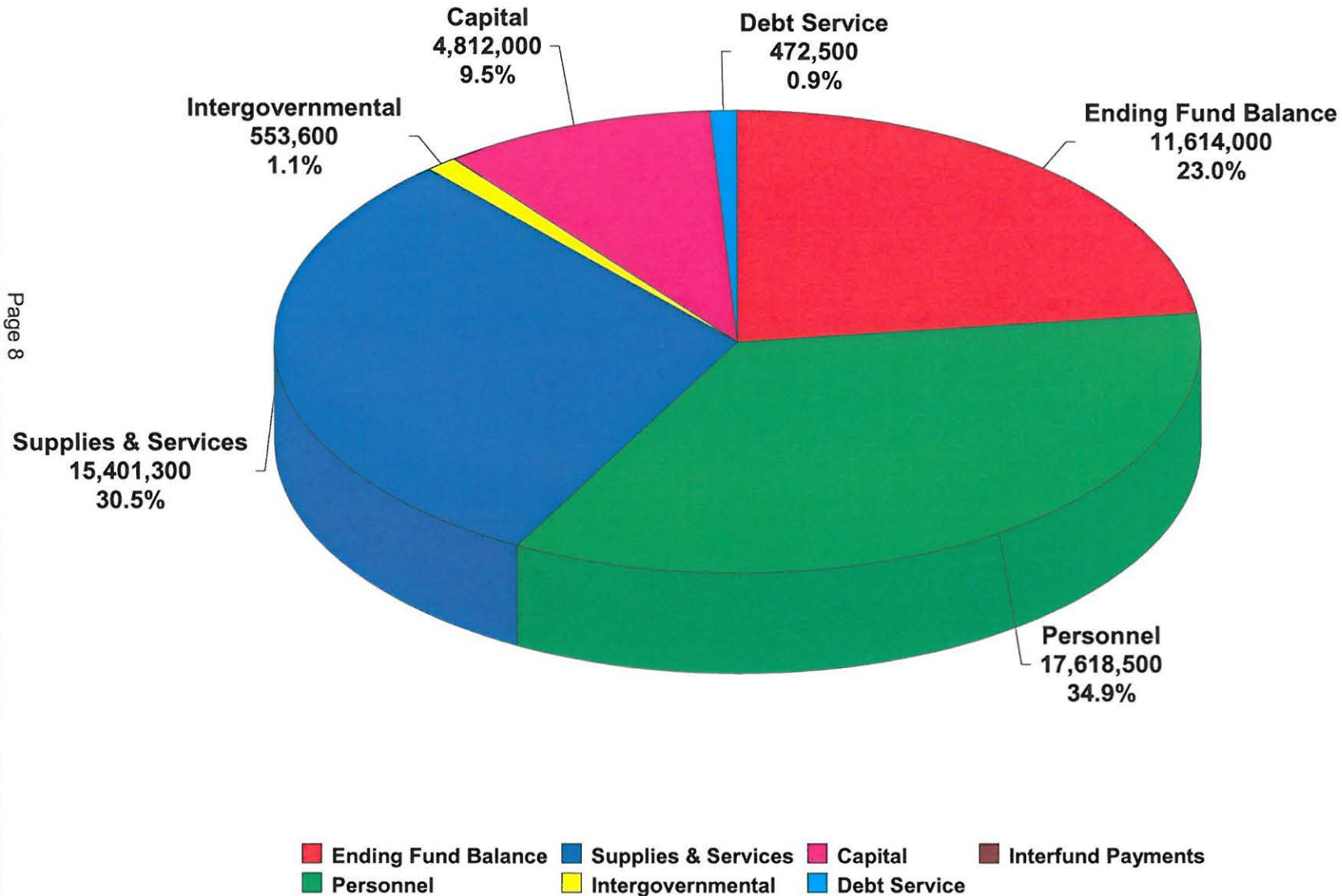
City of Moses Lake

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Expenditures By Object

City of Moses Lake



ORDINANCE NO. 2733

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
2015

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

Section 1. Preamble:

- A. RCW 84.52 requires the governing body of the City of Moses Lake to fix the estimated amount to be raised by taxation on assessed valuation on property within the City of Moses Lake
- B. The City of Moses Lake's highest actual levy amount occurred in 2011 and was \$10,222,955.
- C. The City is allowed by law to increase its tax levy by 1% over the highest levy amount it has ever received since 1985, which for the City of Moses Lake was \$10,222,955 in 2011.
- D. The City of Moses Lake's actual levy amount from the previous year, 2014, was \$6,091,996, which was reduced from the anticipated levy in 2014, because of an appeal of a taxpayer's assessment before the Grant County Board of Equalization (BOE). The BOE's decision has been appealed to the State of Washington's Board of Tax Appeals. The reduction in levy amount will probably remain in place until a resolution of the appeal.
- E. The City of Moses Lake has a population of more than 10,000.
- F. Public hearings were held, with notice duly provided, to consider the city's current expense budget for the 2015 calendar year pursuant to RCW 84.55.120.
- G. The City Council of the City of Moses Lake, after hearing and duly considering all relevant evidence and testimony presented, determine that the City of Moses Lake requires an increase in property tax revenue from the previous year, in addition to that resulting from the addition of new construction and improvements to property, any increase in the value of state assessed utility property, and any increase due to the annexation of new territory and refunds made, in order to discharge the expected expenses and obligations of the city.

Section 2: Tax Levy: The following taxes for general municipal purposes for the City of Moses Lake for the year 2015 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 \$4,335,419, in addition to the increase resulting from the addition of new construction and improvements to property as authorized by RCW 84.55.010, and any increase in the value of state assessed utility property, is hereby authorized for the 2015 levy in the amount of \$15,000,000 which is a percentage increase of 71.1658682% from the previous year, and any increase due to the annexation of new territory,

November 11, 2014

new construction, and refunds made. Included in the levy increase is a 1% percentage increase in the highest levy amount the City has received since 1985 which was \$10,222,955 in 2011, in the dollar amount of \$102,230.

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

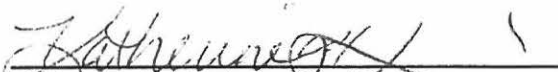
Adopted by the City Council and signed by its Mayor on November 11, 2014.

ATTEST:


W. Robert Taylor, Finance Director


Dick Deane, Mayor

APPROVED AS TO FORM:


Katherine L. Kenison, City Attorney

ORDINANCE NO. 2734

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 2015

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

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


RCW 84.52.020 and 84.52.070 provides for the estimated tax levied by the City Council be certified to the County Commissioners on or before November 30, 2014 and

Section 2. The following estimated taxes for general municipal purposes of the City of Moses Lake for the year 2015 be and the same are hereby levied upon all taxable property within the City of Moses Lake, as determined in the year 2014.

<u>General Millage</u>	<u>Rate</u>	<u>Estimated Amount</u>
Regular Levy	Not to exceed \$3.60 less North Central Regional Library levy	\$15,000,000 Subject to Final Assessment Figures
Refund Levy		\$1,563,910.51

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

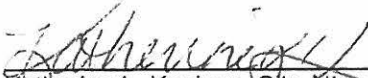
Adopted by the City Council and signed by its Mayor on November 11, 2014.


Dick Deane, Mayor

ATTEST:


W. Robert Taylor, Finance Director

APPROVED AS TO FORM:


Katherine L. Kenison, City Attorney

City of Moses Lake

Summary of Tax Levy

	2012	2013	2014	2015
Population	20,950	21,250	21,419	21,600
Assessed Valuation	2,735,223,789	2,163,776,315	2,355,291,370	2,122,122,085
General Tax Levy	8,681,816	6,813,394	7,418,904	6,682,231

budget year population is estimate from Office of Financial Management

2015 assessed valuation includes new construction of 15,037,000

Potential tax consequence of REC valuation issues (from \$650 to ?? - unknown)

ORDINANCE NO. 2740

AN ORDINANCE ADOPTING THE BUDGET FOR THE CITY OF MOSES LAKE,
WASHINGTON FOR THE YEAR OF 2015

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 2015 are as follows:

000	GENERAL FUND	\$ 20,723,500
102	TOURISM ACTIVITIES	558,000
103	GRANTS AND DONATIONS	312,500
114	PATHS & TRAILS	95,000
116	STREET FUND	1,967,300
119	STREET REPAIR AND RECONSTRUCTION FUND	997,500
314	PARK AND RECREATION IMPROVEMENT FUND	88,000
315	PARK MITIGATION CAPITAL PROJ FUND	100
410	WATER/SEWER FUND (M & O)	11,823,500
471	WATER RIGHTS	1,302,000
477	WATER/SEWER CONSTRUCTION FUND	4,360,000
490	SANITATION FUND	3,034,200
493	STORMWATER	900,000
495	AIRPORT	90,000
498	AMBULANCE FUND	2,984,000
501	UNEMPLOYMENT COMPENSATION INSURANCE FUND	160,000
503	SELF INSURANCE FUND	1,076,300
517	CENTRAL SERVICES FUND	541,200
519	EQUIPMENT RENTAL FUND	1,662,400
528	BUILDING FUND, (M & O)	2,281,200
611	FIREMEN'S PENSION FUND	205,000
	TOTAL	<u>\$55,161,700</u>

Section 2. The 2015 Budget includes \$7,222,500 of operating "transfers-out" which are also budgeted at their point of expenditure or are transferred to non-budgeted debt service accounts. The 2015 Budget provides for internal service fund service expenditures of \$5,721,100. These funds provide services for the other funds and are supported by rates included in other budgets, as well as being budgeted as internal service funds. Ending fund balances in operating funds excluding internal service, debt service, and fiduciary funds total \$2,445,800 and require further appropriation by the City Council before they can be expended.

Section 3. The 2015 Comprehensive Budget for the city as a whole is \$47,954,900 which includes an estimated \$3,797,600 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 2015 Operating Budget including all carry over projects, estimations for debt service and debt service fund balances is \$60,559,400.

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.

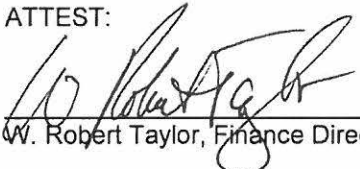
Section 5. Internal service fund rates have been computed for 2015 as directed by the City Manager. The rates by fund and department are spread in the various budgets in the preliminary budget document. The internal service fund rates are hereby confirmed and approved by this ordinance.


Section 6. The budget for the 2015 fiscal year is adopted by reference.

Section 7. This ordinance shall take effect and be in force five (5) days after its passage and publication of its summary as provided by law.

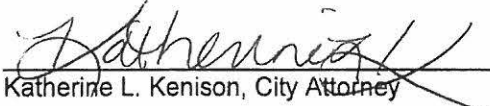
Adopted by the City Council and signed by its Mayor on November 25, 2014.

ATTEST:


W. Robert Taylor, Finance Director


Dick Deane, Mayor

APPROVED AS TO FORM:


Katherine L. Kenison, City Attorney

BUDGET
SUMMARIES

City of Moses Lake
Comprehensive Budget
Summary by Fund

Fund	Description	2013 Actual	2014 Budgeted	2015 Budget
General Fund				
001	Legislative	273,352	265,600	273,300
002	Executive	535,560	540,600	563,600
003	Finance	734,246	733,400	744,000
004	Community Development	1,013,998	1,014,900	1,075,100
005	Legal/Judicial	106,912	113,300	109,500
006	Miscellaneous Services	1,799,763	1,907,500	1,955,600
007	Library	14,582	14,600	15,600
010	Engineering	1,610,263	1,706,400	1,755,500
020	Park Recreation	4,253,391	4,266,200	4,360,300
030	Police	4,885,136	5,146,000	5,188,500
040	Fire	1,826,786	1,889,300	1,991,200
	<i>General Fund Total</i>	<u>17,053,990</u>	<u>17,597,800</u>	<u>18,032,200</u>
Special Revenue Funds				
102	Tourism Activities	640,623	552,600	553,200
103	Grants and Donations	253,428	172,100	247,200
114	Paths & Trails	16,563	326,600	33,000
116	Street	1,553,121	1,708,400	1,621,800
119	Street Repair/Reconstruction	1,026,327	390,000	890,000
	<i>Special Revenue Total</i>	<u>3,490,062</u>	<u>3,149,700</u>	<u>3,345,200</u>
Debt Service Funds				
275	Equipment Leases	11,426	10,400	6,000
281	G.O.B. 2006 Redemption	0	381,700	382,300
	<i>Debt Service Total</i>	<u>11,426</u>	<u>392,100</u>	<u>388,300</u>
Capital Projects Funds				
314	Park & Recreation Improvements	0	0	0
315	Parks Mitigation	6,516	300,000	0
	<i>Capital Projects Total</i>	<u>6,516</u>	<u>300,000</u>	<u>0</u>

City of Moses Lake
Comprehensive Budget
Summary by Fund

Fund	Description	2013 Actual	2014 Budgeted	2015 Budget
Proprietary Funds				
410	Water / Sewer Fund	10,771,458	11,230,700	9,593,000
450	2011 Bond Fund	567,485	564,000	566,000
451	2011 Bond Reserve	0	0	0
452	2004 Bond Fund	581,239	586,000	592,000
471	Water Rights	0	0	0
477	Water Sewer Construction	3,163,114	5,040,000	3,775,000
483	Water/Sewer Leases	42,103	3,100	0
485	Public Works Trust Fund Water/Sewer Debt Sr.	670,511	666,400	662,400
486	G.O.B. 2006 Redemption	76,421	76,400	76,400
490	Sanitation Fund	2,963,575	2,677,000	2,765,100
493	Storm Water	893,177	1,306,600	695,700
495	Airport	27,350	363,400	16,200
498	Ambulance	2,098,923	2,146,100	2,310,700
499	Ambulance Debt Service	1,917	0	0
	<i>Proprietary Totals</i>	<u>21,857,275</u>	<u>24,659,700</u>	<u>21,052,500</u>
Internal Service Funds				
501	Unemployment Comp Insurance	24,180	41,500	39,500
503	Self-Insurance	517,473	566,000	575,500
517	Central Services - Operations	394,756	447,900	421,200
519	Equipment Rental - Operations	1,613,080	1,765,900	1,472,000
520	Equipment Rental - Debt Service	741,104	764,000	632,800
528	Building Maintenance - Operations	1,172,375	928,800	919,000
529	Building Maintenance-Debt Service	903,401	883,200	879,700
	<i>Internal Service Totals</i>	<u>5,366,368</u>	<u>5,397,300</u>	<u>4,939,700</u>
Fiduciary Funds				
611	Fireman's Pension	151,307	242,000	197,000
	<i>Fiduciary Totals</i>	<u>151,307</u>	<u>242,000</u>	<u>197,000</u>
	Final Total	<u>47,936,943</u>	<u>51,738,600</u>	<u>47,954,900</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	2013 Actual	2014 Budgeted	2015 Budget
General Fund				
001	Legislative	311,952	295,600	339,500
002	Executive	610,760	591,600	620,600
003	Finance	838,546	805,900	807,600
004	Community Development	1,177,898	1,124,400	1,188,500
005	Legal/Judicial	115,912	120,200	113,000
006	Miscellaneous Services	4,069,929	2,622,500	2,058,000
007	Library	62,082	52,600	110,400
010	Engineering	1,887,863	1,891,900	1,937,000
020	Park Recreation	5,651,630	5,235,000	5,323,500
030	Police	5,529,236	5,606,400	5,659,700
040	Fire	2,567,786	2,488,000	2,565,700
	<i>General Fund Total</i>	<u>22,823,595</u>	<u>20,834,100</u>	<u>20,723,500</u>
Special Revenue Funds				
101	Contingency Fund	0	0	0
102	Tourism Activities	640,623	552,600	558,000
103	Grants and Donations	382,691	274,000	312,500
114	Paths & Trails	260,103	371,300	95,000
116	Street	2,085,585	1,978,400	1,967,300
119	Street Repair/Reconstruction	1,297,068	862,700	997,500
150	Parks Fees	0	0	0
197	Basin Homes Block Grant	0	0	0
	<i>Special Revenue Total</i>	<u>4,666,070</u>	<u>4,039,000</u>	<u>3,930,300</u>
Capital Projects Funds				
308	Capital	0	0	0
314	Park & Recreation Improvements	145,045	66,500	88,000
315	Parks Mitigation	185,967	300,900	100
	<i>Capital Projects Total</i>	<u>331,013</u>	<u>367,400</u>	<u>88,100</u>
Proprietary Funds				
410	Water / Sewer Fund	14,647,145	13,216,200	11,823,500
471	Water Rights	881,493	1,032,600	1,302,000
477	Water Sewer Construction	5,748,114	6,708,000	4,360,000
490	Sanitation Fund	3,172,210	2,917,700	3,034,200
493	Storm Water	1,430,292	1,467,100	900,000
495	Airport	109,072	422,200	90,000
498	Ambulance	3,329,602	2,789,500	2,984,000
	<i>Proprietary Totals</i>	<u>29,317,928</u>	<u>28,553,300</u>	<u>24,493,700</u>

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

Fund	Description	2013 Actual	2014 Budgeted	2015 Budget
Internal Service Funds				
501	Unemployment Comp Insurance	226,071	154,500	160,000
503	Self-Insurance	1,293,023	1,186,200	1,076,300
517	Central Services - Operations	758,048	620,600	541,200
519	Equipment Rental - Operations	2,765,768	2,146,900	1,662,400
528	Building Maintenance - Operations	2,290,304	1,919,600	2,281,200
	<i>Internal Service Totals</i>	<u>7,333,214</u>	<u>6,027,800</u>	<u>5,721,100</u>
Fiduciary Funds				
611	Fireman's Pension	483,217	328,700	205,000
	<i>Fiduciary Totals</i>	<u>483,217</u>	<u>328,700</u>	<u>205,000</u>
Final Total		<u>64,955,037</u>	<u>60,150,300</u>	<u>55,161,700</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	2013 Actual	2014 Budgeted	2015 Budget
General Fund				
001	Legislative	311,952	295,600	339,500
002	Executive	610,760	591,600	620,600
003	Finance	838,546	805,900	807,600
004	Community Development	1,177,898	1,124,400	1,188,500
005	Legal/Judicial	115,912	120,200	113,000
006	Miscellaneous Services	4,069,929	2,622,500	2,058,000
007	Library	62,082	52,600	110,400
010	Engineering	1,887,863	1,891,900	1,937,000
020	Park Recreation	5,651,630	5,235,000	5,323,500
030	Police	5,529,236	5,606,400	5,659,700
040	Fire	2,567,786	2,488,000	2,565,700
	<i>General Fund Total</i>	<u>22,823,595</u>	<u>20,834,100</u>	<u>20,723,500</u>
Special Revenue Funds				
101	Contingency Fund	0	0	0
102	Tourism Activities	640,623	552,600	558,000
103	Grants and Donations	382,691	274,000	312,500
114	Paths & Trails	260,103	371,300	95,000
116	Street	2,085,585	1,978,400	1,967,300
119	Street Repair/Reconstruction	1,297,068	862,700	997,500
	<i>Special Revenue Total</i>	<u>4,666,070</u>	<u>4,039,000</u>	<u>3,930,300</u>
Debt Service Funds				
275	Equipment Leases	26,566	21,300	16,000
281	G.O.B. 2006 Redemption	532,489	531,300	531,300
	<i>Debt Service Total</i>	<u>559,055</u>	<u>552,600</u>	<u>547,300</u>
Capital Projects Funds				
314	Park & Recreation Improvements	145,045	66,500	88,000
315	Parks Mitigation	185,967	300,900	100
	<i>Capital Projects Total</i>	<u>331,013</u>	<u>367,400</u>	<u>88,100</u>

City of Moses Lake
Operating Budget
Summary by Fund

Fund	Description	2013 Actual	2014 Budgeted	2015 Budget
Proprietary Funds				
410	Water / Sewer Fund	14,647,145	13,216,200	11,823,500
450	2011 Bond Fund	617,616	614,100	616,000
451	2011 Bond Reserve	567,600	567,600	567,600
452	2004 Bond Fund	674,784	679,300	685,000
453	2004 Bond Reserve	701,500	701,500	701,500
471	Water Rights	881,493	1,032,600	1,302,000
477	Water Sewer Construction	5,748,114	6,708,000	4,360,000
483	Water/Sewer Leases	56,414	15,500	13,000
485	Public Works Trust Fund Water/Sewer Debt Sr.	686,066	681,700	677,400
486	G.O.B. 2006 Redemption	77,507	77,400	77,400
490	Sanitation Fund	3,172,210	2,917,700	3,034,200
493	Storm Water	1,430,550	1,467,100	900,000
495	Airport	109,072	422,200	90,000
498	Ambulance	3,329,602	2,789,500	2,984,000
499	Ambulance Debt Service	1,917	1,900	0
	<i>Proprietary Totals</i>	<u>32,701,589</u>	<u>31,892,300</u>	<u>27,831,600</u>
Internal Service Funds				
501	Unemployment Comp Insurance	226,071	154,500	160,000
503	Self-Insurance	1,293,023	1,186,200	1,076,300
517	Central Services - Operations	758,048	620,600	541,200
519	Equipment Rental - Operations	2,765,768	2,146,900	1,662,400
520	Equipment Rental - Debt Service	741,104	764,000	632,800
528	Building Maintenance - Operations	2,290,304	1,919,600	2,281,200
529	Building Maintenance-Debt Service	903,401	883,200	879,700
	<i>Internal Service Totals</i>	<u>8,977,719</u>	<u>7,675,000</u>	<u>7,233,600</u>
Fiduciary Funds				
611	Fireman's Pension	483,217	328,700	205,000
	<i>Fiduciary Totals</i>	<u>483,217</u>	<u>328,700</u>	<u>205,000</u>
Final Total		<u>70,542,258</u>	<u>65,689,100</u>	<u>60,559,400</u>

This is the 2015 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 2015. It includes the ordinance appropriations plus the estimated debt service and any continuing appropriations.

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

Fund Dept.	Description	Personnel	Supplies Services	Capital Outlay	Fund Balance Interfund Debt Service	Total
General Fund						
001	Legislative	136,800	202,700			339,500
002	Executive	418,500	202,100		0	620,600
003	Finance	570,100	237,500		0	807,600
004	Community Development	999,300	189,200	0	0	1,188,500
005	Legal/Judicial		113,000		0	113,000
006	Miscellaneous Services		134,100		1,923,900	2,058,000
007	Library		110,400		0	110,400
010	Engineering	1,670,200	266,800		0	1,937,000
020	Park Recreation	2,739,100	2,357,600		226,800	5,323,500
030	Police	4,140,500	1,519,200		0	5,659,700
040	Fire	1,690,200	875,500		0	2,565,700
	<i>General Fund Total</i>	<u>12,364,700</u>	<u>6,208,100</u>	<u>0</u>	<u>2,150,700</u>	<u>20,723,500</u>
Special Revenue Funds						
102	Tourism Activities	358,700	194,500		4,800	558,000
103	Grants and Donations	117,600	129,600	0	65,300	312,500
114	Paths & Trails		33,000	0	62,000	95,000
116	Street	467,100	1,261,800	0	238,400	1,967,300
119	Street Repair/Reconstruction		245,000	645,000	107,500	997,500
	<i>Special Revenue Total</i>	<u>943,400</u>	<u>1,863,900</u>	<u>645,000</u>	<u>478,000</u>	<u>3,930,300</u>
Capital Projects Funds						
314	Park & Recreation Improvements			0	88,000	88,000
315	Parks Mitigation			0	100	100
	<i>Capital Projects Total</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>88,100</u>	<u>88,100</u>
Proprietary Funds						
410	Water / Sewer Fund	2,393,600	3,242,100	122,000	6,065,800	11,823,500
471	Water Rights				1,302,000	1,302,000
477	Water Sewer Construction			3,775,000	585,000	4,360,000
490	Sanitation Fund	98,000	2,388,100		548,100	3,034,200
493	Storm Water	352,100	298,600	200,000	27,200	900,000
495	Airport	18,200		0	71,800	90,000
498	Ambulance	1,831,400	767,300	70,000	315,300	2,984,000
	<i>Proprietary Totals</i>	<u>4,693,300</u>	<u>6,696,100</u>	<u>4,167,000</u>	<u>8,915,200</u>	<u>24,493,700</u>
Internal Service Funds						
501	Unemployment Comp Insurance		39,500		120,500	160,000
503	Self-Insurance		575,500		500,800	1,076,300
517	Central Services - Operations	158,900	251,900	31,800	98,600	541,200
519	Equipment Rental - Operations	362,800	827,700	330,000	774,700	2,295,200
528	Building Maintenance - Operations	602,800	365,000	0	2,193,100	3,160,900
	<i>Internal Service Totals</i>	<u>1,124,500</u>	<u>2,059,600</u>	<u>361,800</u>	<u>3,687,700</u>	<u>7,233,600</u>
Fiduciary Funds						
611	Fireman's Pension	197,000			8,000	205,000
	<i>Fiduciary Totals</i>	<u>197,000</u>	<u>0</u>	<u>0</u>	<u>8,000</u>	<u>205,000</u>
	Final Total	<u>19,322,900</u>	<u>16,827,700</u>	<u>5,173,800</u>	<u>15,327,700</u>	<u>56,674,200</u>

OPERATING BUDGET

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

AND

DETAIL OF EXPENDITURES
WITHIN OBJECT
WITHIN DEPARTMENT

City of Moses Lake
2015 Budget

		2013	2014	2015
		Actual	Budgeted	Budget
Sources of Revenue				
000	General Fund			
308	Beg Fund Bal			
00	BEG FUND BAL		270,700	
20	BEG. FUND BAL-NONSPENDABLE	1,384,505		1,400,000
30	BEG. FUND BALANCE-RESTRICTED	6,238		
90	BEG. FUND BAL-UNASSIGNED	3,260,289		
	Total Beg Fund Bal	4,651,033	270,700	1,400,000
310	Taxes			
311	General Property Taxes			
10	REAL/PERSONAL PROP TX	4,112,388	7,100,000	4,866,300
11	SALES & USE TX	5,359,379	5,050,000	5,100,000
316	Business & Occupation Taxes			
41	UTILITY TAX ELECTRIC	1,058,235	850,000	1,160,000
42	UTILITY TX WATER	361,361	327,000	470,000
43	UTILITY TAX NAT. GAS	90,541	130,000	175,000
44	UTILITY TAX SEWAGE	182,033	175,000	275,000
45	UTILTY TAX GARBAGE/SOLID WASTE	121,444	107,500	190,000
46	UTILITY TX T.V. CABLE	48,118	20,000	45,000
47	UTILITY TX PHONE	765,789	800,000	830,000
48	UTILITY TX STORMWTR	36,508	35,000	55,000
81	GAMBLING TAX-PUNCH BRD/PULL TA	97,594	330,000	100,000
82	GAMBLING TAX - BINGO/RAFFLES	2,584		2,000
84	GAMBLING TAX - CARD GAMES	225,825		230,000
317	Excise Taxes			
20	LEASEHOLD EXCISE TAX	16,800	14,500	18,000
318	Other Taxes			
11	ADMISSIONS TAX	60,966	60,000	60,000
34	REET 1 - FIRST QTR PERCENT			160,000
35	REET 2 - SECOND QTR PERCENT			160,000
	Total Taxes	12,539,567	14,999,000	13,896,300
320	Licenses And Permits			
321	Business Licenses And Permits			
60	PROFESSIONAL & OCCUPATIONS	125,658	132,000	128,000
91	FRANCHISE FEES-TV	78,523	96,300	91,000
322	Non-Business Lic & Permits			
10	BUILDINGS, STRUCTURES & EQUIP	380,510	240,000	300,000
30	ANIMAL LICENSES	2,638	3,000	3,000
80	invalidPENALTY ON NON-BUS LIC			
90	OTHER NON-BUSINESS LIC & PERM	8,258	6,500	7,600
	Total Licenses And Permits	595,587	477,800	529,600

City of Moses Lake
2015 Budget

		<u>2013 Actual</u>	<u>2014 Budgeted</u>	<u>2015 Budget</u>
000	General Fund			
330	Intergovernmental Revenue			
333	Indirect Federal Grants			
16	FED IND DEPARTMENT OF JUSTICE	24,746	24,000	18,000
336	State Entitlements, Impact & II			
01	JUDICIAL SALARY CONTRIB. STATE	120		
06	CRIMINAL JUSTICE FUNDING	206,160	102,000	103,500
339	Arra Fed Direct Police Grant			
11	ARRA FED DIRECT POLICE GRANT	150,000		
	Total Intergovernmental Revenue	<u>381,026</u>	<u>126,000</u>	<u>121,500</u>
340	Charges For Goods & Services			
341	General Government			
43	BUDGET & ACCT SRV	583,100	583,600	972,500
71	SALE TX MDSE	179,672	179,000	197,000
72	SALE TAX MDSE-CASCADE	4,558	4,000	4,000
73	SALE TAX MDSE - LRC	1,063	1,000	1,000
74	SALE TX MDSE-S n S	17,938	20,000	20,000
75	SALE NONTX MERCH.	46,294	46,000	38,000
81	DATA/WORD PROCESSING, PRINTING	5,611	7,000	2,000
82	ENGINEER SRVC	868,900	1,323,800	768,500
92	PROPERTY MANAGEMENT SERVICES	1,303		
93	CUSTODIAL/JANITORIAL/BUILDING	34,554	33,000	34,000
342	Public Safety			
10	LAW ENFORCE. SRVC	139,107	154,000	154,000
11	DUI COST RECOVERY	3,574	2,500	3,500
12	TACTICAL RESP TEAM SERVICES	5,562	3,000	3,000
21	FIRE PROT'N & EMERGENCY MEDIC	1,385		2,000
40	PROTECTIVE INSPECTION FEES	817		
64	REIMBURSE AMBULANCE SERVICES	93,346	95,000	95,000
345	Natural & Economic Environment			
16	WEED CONTROL SERVICES	56,839	65,000	59,000
81	ZONING/SUBDIVISION SERVICES	5,900	7,000	7,000
83	PLAN CHECKING SERVICES	103,147	77,000	101,500
89	OTHER PLAN/DEVELOP SERVICES	3,500	4,000	4,000
347	Culture And Recreation			
30	ACTIVITY FEE	729,851	750,000	744,500
60	PROGRAM FEE	92,997	97,000	94,000
80	OTHER REC FEES/TUITON	2,470	1,000	1,000
90	OTHER FEE	10,919	9,000	11,000
	Total Charges For Goods & Services	<u>2,992,407</u>	<u>3,461,900</u>	<u>3,316,500</u>

City of Moses Lake

2015 Budget

		<u>2013 Actual</u>	<u>2014 Budgeted</u>	<u>2015 Budget</u>
000	General Fund			
350	Fines And Penalties			
354	Civil Parking Infraction Penal			
00	CIVIL PARKING INFRACTION PENAL	480,024	450,000	450,000
359	Non-Court Fines, Forfeitures &			
90	MISC FINES & PENALTY	15,075	12,000	9,000
	Total Fines And Penalties	<u>495,099</u>	<u>462,000</u>	<u>459,000</u>
360	Miscellaneous Revenue			
361	Interest & Other Earnings-Rent			
11	INVESTMENT INTEREST	199,674	200,000	175,000
40	OTHER INTEREST	5,254	3,000	
41	INTEREST & PENALTY OTHER TAXES	1,035		
362	Rents,Leases & Concessions			
10	EQUIPMENT & VEHICLE RENTALS S-	32,732	25,000	28,000
40	SPACE/FAC. RENT S-T	121,600	116,000	115,500
41	SHOWERS CASCADE PARK	2,467	2,000	2,000
42	TENNIS COURT LIGHTS-MCC	791	500	500
50	SPACE/FACILITY LEASES L-T	7,804	12,000	
83	CONCESSIONS - NON-TAXABLE	656	500	500
91	ICE SKATE SHARPENING	1,685	1,000	1,000
368	Special Assessment Principal-C			
10	SPECIAL ASSESSMENTS-CAPITAL	10,253		
369	Other Miscellaneous Revn			
11	SALE OF SCRAP & JUNK	2,573		
20	UNCLAIMED MONEY/PROCEEDS SALE	1,053		
81	CASHIER'S OVERAGES & SHORTAGES	4,013		
90	OTHER	3,677		
	Total Miscellaneous Revenue	<u>395,266</u>	<u>360,000</u>	<u>322,500</u>
390	Other Financing Sources			
20	COMP FOR LOSS CAPTL ASSETS-INS			
397	Trans-In			
00	TRANS-IN	778,100	678,100	678,100
	Total Other Financing Sources	<u>778,100</u>	<u>678,100</u>	<u>678,100</u>
	Fund Total	<u><u>22,828,083</u></u>	<u><u>20,835,500</u></u>	<u><u>20,723,500</u></u>

City of Moses Lake
2015 Budget

		<u>2013 Actual</u>	<u>2014 Budgeted</u>	<u>2015 Budget</u>
000	General Fund			
	Departmental Analysis			
001	Legislative			
0111	Full Time Salaries	96,776	115,000	109,400
0131	Overtime	1,299	2,800	2,700
0141	Vacation (Normal)	3,328		
0142	Holiday (Pay For Holidays Not	1,876		
0145	Sick Pay (Employee Related)	936		
0211	Social Security (Normal)	7,919	9,100	8,600
0213	Retirement Pers & Leoff	3,721	4,600	5,100
0214	Workmans Compensation	262	400	300
0216	L&I Retro Pool	13		
0221	Medical Insurance	10,644	10,500	10,600
0223	Life Insurance	57	100	100
0312	Operating Supplies	723	1,000	1,000
0411	Professional Srvcs	2,185	5,000	3,500
0418	Building Exp To 528	28,600	22,900	59,700
0419	Central Srvs To 517	1,400	700	1,500
0422	Postage	15		100
0431	Travel & Subsistence /Non-Educ	3,422	3,000	4,000
0441	Advertising	8,823	9,100	9,000
0451	Rentals - To 519	3,000	2,200	1,800
0455	Rent Civic Cntr To 534	129,600	104,000	117,900
0461	Insurance To 503	5,600	4,200	3,200
0491	Miscellaneous (Not Listed Belo	310	500	500
0493	Reimbursable Labor Charges	576		
0495	Registration & Memberships	870	500	500
	Detail Total	<u>311,952</u>	<u>295,600</u>	<u>339,500</u>
0100	Salaries And Wages	104,214	117,800	112,100
0200	Personnel Benefits	22,614	24,700	24,700
0300	Supplies	723	1,000	1,000
0400	Services And Charges	184,401	152,100	201,700
	Department Total	<u><u>311,952</u></u>	<u><u>295,600</u></u>	<u><u>339,500</u></u>

City of Moses Lake
2015 Budget

		2013	2014	2015
		Actual	Budgeted	Budget
002	Executive			
0111	Full Time Salaries	253,152	314,200	320,000
0131	Overtime	849	4,000	3,900
0141	Vacation (Normal)	31,836		
0142	Holiday (Pay For Holidays Not	12,714		
0145	Sick Pay (Employee Related)	2,183		
0191	Payroll Reimbursement	(10)		
0211	Social Security (Normal)	20,297	24,400	24,900
0213	Retirement Pers & Leoff	11,978	14,600	16,400
0214	Workmans Compensation	653	900	900
0216	L&I Retro Pool	55		
0221	Medical Insurance	52,750	51,500	52,100
0223	Life Insurance	228	300	300
0312	Operating Supplies	4,234	3,500	4,000
0314	Books /Less \$100.00 Total Valu		200	100
0355	Small Equipment < \$1000	432	500	500
0411	Professional Srvcs	3,661	11,000	5,000
0418	Building Exp To 528	32,900	26,400	29,000
0419	Central Srvs To 517	31,500	16,500	20,100
0421	Telephone	96	200	100
0422	Postage	740	600	800
0431	Travel & Subsistence /Non-Educ	2,950	4,200	4,000
0451	Rentals - To 519	3,000	2,200	1,800
0455	Rent Civic Cntr To 534	135,900	109,000	129,000
0461	Insurance To 503	7,800	5,900	6,100
0491	Miscellaneous (Not Listed Belo			100
0495	Registration & Memberships	862	1,500	1,500
	Detail Total	<u>610,760</u>	<u>591,600</u>	<u>620,600</u>
0100	Salaries And Wages	300,724	318,200	323,900
0200	Personnel Benefits	85,962	91,700	94,600
0300	Supplies	4,666	4,200	4,600
0400	Services And Charges	219,409	177,500	197,500
	Department Total	<u>610,760</u>	<u>591,600</u>	<u>620,600</u>

City of Moses Lake
2015 Budget

		2013 Actual	2014 Budgeted	2015 Budget
003	Finance			
0111	Full Time Salaries	343,178	413,300	402,900
0141	Vacation (Normal)	39,219		
0142	Holiday (Pay For Holidays Not	18,025		
0145	Sick Pay (Employee Related)	29,894		
0211	Social Security (Normal)	29,689	31,100	30,900
0213	Retirement Pers & Leoff	33,655	37,500	41,200
0214	Workmans Compensation	1,729	1,700	1,500
0216	L&I Retro Pool	62		
0221	Medical Insurance	80,763	86,200	93,000
0223	Life Insurance	433	600	600
0312	Operating Supplies	3,171	3,200	2,700
0314	Books /Less \$100.00 Total Valu			100
0355	Small Equipment < \$1000		500	500
0411	Professional Srvcs	23,570	48,000	44,500
0417	Bank Charges		1,000	2,000
0418	Building Exp To 528	47,900	38,400	34,100
0419	Central Srvs To 517	35,600	18,600	18,600
0421	Telephone	26	200	100
0422	Postage	4,886	4,000	4,000
0431	Travel & Subsistence /Non-Educ	1,582	3,200	3,200
0451	Rentals - To 519	2,900	2,100	1,800
0455	Rent Civic Cntr To 534	117,300	94,100	108,000
0461	Insurance To 503	17,900	13,400	9,100
0491	Miscellaneous (Not Listed Belo	4,959	4,800	4,800
0495	Registration & Memberships	2,105	4,000	4,000
	Detail Total	<u>838,546</u>	<u>805,900</u>	<u>807,600</u>
0100	Salaries And Wages	430,316	413,300	402,900
0200	Personnel Benefits	146,331	157,100	167,200
0300	Supplies	3,171	3,700	3,300
0400	Services And Charges	<u>258,727</u>	<u>231,800</u>	<u>234,200</u>
	Department Total	<u>838,546</u>	<u>805,900</u>	<u>807,600</u>

City of Moses Lake
2015 Budget

		2013	2014	2015
		Actual	Budgeted	Budget
004	Community Development			
0111	Full Time Salaries	529,522	639,600	643,200
0112	Temporary Pay	16,718	20,000	20,000
0115	Retroactive Pay	(388)		
0126	Comp Time Taken	3,804	600	
0131	Overtime	1,132	3,200	3,800
0141	Vacation (Normal)	54,571		
0142	Holiday (Pay For Holidays Not	27,513		
0145	Sick Pay (Employee Related)	35,489		
0211	Social Security (Normal)	49,590	50,900	51,200
0213	Retirement Pers & Leoff	49,289	56,000	62,400
0214	Workmans Compensation	7,020	10,400	11,100
0216	L&I Retro Pool	340		
0221	Medical Insurance	191,327	212,200	206,600
0223	Life Insurance	748	1,200	1,000
0312	Operating Supplies	3,490	3,800	3,800
0314	Books /Less \$100.00 Total Valu	446		
0351	Minor Equipment < \$5000	1,850		
0354	Computer Software	1,045	2,500	
0355	Small Equipment < \$1000	939		
0411	Professional Srvcs	6,616		60,000
0417	Bank Charges	3,125	3,000	
0418	Building Exp To 528	18,900	15,200	30,400
0419	Central Srvs To 517	56,400	29,500	25,300
0421	Telephone	877	1,000	
0422	Postage	3,467	1,000	
0431	Travel & Subsistence /Non-Educ	1,230	3,500	6,000
0451	Rentals - To 519	53,600	38,500	36,000
0461	Insurance To 503	35,000	26,300	21,700
0493	Reimbursable Labor Charges	21,123		
0495	Registration & Memberships	2,497	2,000	2,000
0496	Printing & Binding	620	4,000	4,000
	Detail Total	<u>1,177,898</u>	<u>1,124,400</u>	<u>1,188,500</u>
0100	Salaries And Wages	668,360	663,400	667,000
0200	Personnel Benefits	298,313	330,700	332,300
0300	Supplies	7,771	6,300	3,800
0400	Services And Charges	203,454	124,000	185,400
	Department Total	<u>1,177,898</u>	<u>1,124,400</u>	<u>1,188,500</u>

City of Moses Lake
2015 Budget

		2013	2014	2015
		Actual	Budgeted	Budget
005	Legal/Judicial			
0314	Books /Less \$100.00 Total Valu	11,272	10,200	10,500
0411	Professional Srvc	87,583	95,000	90,000
0418	Building Exp To 528	8,000	6,400	3,100
0419	Central Srvc To 517	1,000	500	400
0422	Postage	48		
0431	Travel & Subsistence /Non-Educ		1,000	1,000
0455	Rent Civic Cntr To 534	7,400	5,900	6,800
0491	Miscellaneous (Not Listed Belo		500	500
0495	Registration & Memberships	609	700	700
	Detail Total	<u>115,912</u>	<u>120,200</u>	<u>113,000</u>
0300	Supplies	11,272	10,200	10,500
0400	Services And Charges	104,639	110,000	102,500
	Department Total	<u><u>115,912</u></u>	<u><u>120,200</u></u>	<u><u>113,000</u></u>

**City of Moses Lake
2015 Budget**

		2013 Actual	2014 Budgeted	2015 Budget
006	Miscellaneous Services			
0001	Unreserved Fund Balance	2,256,141	713,000	92,500
0004	Reserve For Petty Cash	10,225		
0099	Transfers Out	1,615,208	1,737,400	1,784,300
0312	Operating Supplies	7,583	7,500	7,000
0315	Repair & Maint Supplies	513		500
0351	Minor Equipment < \$5000	9,672	20,000	15,000
0355	Small Equipment < \$1000	5,797		1,000
0411	Professional Svcs	17,971	16,500	16,500
0418	Building Exp To 528			7,500
0419	Central Svcs To 517	3,800	2,000	2,400
0422	Postage	1,078	1,000	1,000
0431	Travel & Subsistence /Non-Educ	25	400	400
0482	Rpr & Maint. Eq. (Contract	793	600	2,500
0491	Miscellaneous (Not Listed Belo	77,881	65,700	69,200
0492	Taxes And Assessments	9,633	11,000	10,100
0493	Reimbursable Labor Charges	3,250		
0495	Registration & Memberships		300	1,000
0511	Alcoholism Program	4,047	3,500	3,500
0514	Health District	41,900	42,000	42,000
0515	Emergency Services	1,490	1,600	1,600
0517	Election Costs	2,920		
	Detail Total	<u>4,069,929</u>	<u>2,622,500</u>	<u>2,058,000</u>
0000	Fund Balance	3,881,574	2,450,400	1,876,800
0300	Supplies	23,566	27,500	23,500
0400	Services And Charges	114,432	97,500	110,600
0500	Intergovernmental Interfund Se	50,357	47,100	47,100
	Department Total	<u>4,069,929</u>	<u>2,622,500</u>	<u>2,058,000</u>

City of Moses Lake

2015 Budget

		2013 Actual	2014 Budgeted	2015 Budget
007	Library			
0418	Building Exp To 528	44,500	35,700	93,300
0461	Insurance To 503	3,000	2,300	1,500
0471	Utility Exp / Electricity	10,643	11,000	12,000
0473	Utility Exp / W-S-G	3,939	3,600	3,600
	Detail Total	62,082	52,600	110,400
0400	Services And Charges	62,082	52,600	110,400
	Department Total	62,082	52,600	110,400

City of Moses Lake

2015 Budget

		2013 Actual	2014 Budgeted	2015 Budget
010	Engineering			
0099	Transfers Out	2,200	3,000	6,000
0111	Full Time Salaries	905,563	1,129,000	1,137,400
0126	Comp Time Taken	563		
0131	Overtime	5,696	10,100	9,800
0141	Vacation (Normal)	88,553		
0142	Holiday (Pay For Holidays Not	45,256		
0145	Sick Pay (Employee Related)	33,591		
0147	Civil Leave	364		
0191	Payroll Reimbursement	(40)		
0211	Social Security (Normal)	80,414	89,000	87,900
0213	Retirement Pers & Leoff	87,750	106,300	117,200
0214	Workmans Compensation	14,192	18,300	20,300
0216	L&I Retro Pool	601		
0221	Medical Insurance	302,213	283,900	287,700
0223	Life Insurance	1,132	1,300	1,300
0224	Retiree'S Health Insurance Pln	1,920	2,000	2,600
0311	Office Supplies	227	1,000	1,000
0312	Operating Supplies	7,904	12,000	12,000
0314	Books /Less \$100.00 Total Valu		400	400
0315	Repair & Maint Supplies	1,406	2,400	2,400
0351	Minor Equipment < \$5000	54	3,000	3,000
0354	Computer Software	712	4,200	32,000
0355	Small Equipment < \$1000	2,141	5,000	5,000
0411	Professional Srvcs	3,111	2,500	2,500
0417	Bank Charges	1,632	1,500	1,500
0418	Building Exp To 528	25,200	20,200	38,200
0419	Central Srvs To 517	90,900	47,600	41,600
0421	Telephone	3,720	4,000	3,500
0422	Postage	1,705	3,000	3,000
0431	Travel & Subsistence /Non-Educ	4,000		
0432	Travel & Subsistence /Educatio		6,500	6,500
0441	Advertising	123		
0451	Rentals - To 519	109,000	78,300	73,200
0461	Insurance To 503	52,500	39,400	28,500
0471	Utility Exp / Electricity	200	500	
0482	Rpr & Maint. Eq. (Contract	2,740	3,000	3,000
0491	Miscellaneous (Not Listed Belo	2,444	5,000	
0493	Reimbursable Labor Charges	(5)		
0495	Registration & Memberships	8,180	8,500	8,500
0498	Tuition (Educational Benefit)		1,000	1,000
	Detail Total	<u>1,887,863</u>	<u>1,891,900</u>	<u>1,937,000</u>
0000	Other Cost Reclassification	2,200	3,000	6,000
0100	Salaries And Wages	1,079,546	1,139,100	1,147,200
0200	Personnel Benefits	488,223	500,800	517,000
0300	Supplies	12,444	28,000	55,800
0400	Services And Charges	305,450	221,000	211,000
	Department Total	<u>1,887,863</u>	<u>1,891,900</u>	<u>1,937,000</u>

City of Moses Lake
2015 Budget

		2013	2014	2015
		Actual	Budgeted	Budget
020	Park Recreation			
0099	Transfers Out	48,600	48,600	48,600
0111	Full Time Salaries	974,284	1,225,300	1,210,800
0112	Temporary Pay	667,943	672,400	716,800
0115	Retroactive Pay	10		
0126	Comp Time Taken	3,727		
0131	Overtime	14,206	39,400	38,200
0132	Holiday (Actually Worked)	1,499		
0141	Vacation (Normal)	84,096		
0142	Holiday (Pay For Holidays Not	49,057		
0145	Sick Pay (Employee Related)	29,871		
0147	Civil Leave	1,076		
0191	Payroll Reimbursement	(30)		
0211	Social Security (Normal)	137,151	148,800	150,800
0213	Retirement Pers & Leoff	99,742	119,600	134,700
0214	Workmans Compensation	59,353	73,700	82,200
0216	L&I Retro Pool	2,359		
0221	Medical Insurance	366,807	393,800	399,600
0223	Life Insurance	1,485	2,000	2,000
0224	Retiree'S Health Insurance Pln	4,493	4,400	4,000
0311	Office Supplies	2,996	2,000	2,500
0312	Operating Supplies	211,767	220,000	223,500
0315	Repair & Maint Supplies	90,366	98,000	92,000
0338	Shrinkage/Loss/Theft	654		
0340	Consignment Resale Payments			10,000
0341	Museum Wholesale Purchases	32,148	30,000	20,000
0342	Campground Resale	1,814	1,500	2,000
0343	S&S Concession Resale	56,543	60,000	60,000
0344	Larson Resale	20,017	20,000	20,000
0346	Lauzier Playfield Resale	8,629	10,000	10,000
0347	Larson Rec Complex Resale	13,422	10,000	10,000
0351	Minor Equipment < \$5000	561		
0354	Computer Software		9,800	9,800
0355	Small Equipment < \$1000	16,012	24,000	12,500
0411	Professional Srvcs	38,076	44,800	40,300
0417	Bank Charges	12,006	12,700	14,500
0418	Building Exp To 528	432,300	355,100	379,800
0419	Central Srvs To 517	80,400	50,400	49,400
0421	Telephone	2,619	2,500	2,500
0422	Postage	7,218	3,500	6,000
0431	Travel & Subsistence /Non-Educ	2,159	4,000	4,500

City of Moses Lake
2015 Budget

		2013	2014	2015
		Actual	Budgeted	Budget
020	Park Recreation			
0441	Advertising	14,565	6,000	6,000
0442	Chamber Of Commerce / Contract	13,946	10,000	10,000
0451	Rentals - To 519	376,700	270,500	261,200
0452	Rent Oper. Cmplx To 410	94,500	94,500	94,500
0453	Rental/Lease Other Equip.	2,724		500
0455	Rent Civic Cntr To 534	503,700	404,100	458,100
0459	Rental/Lease Land (Parks)	1,000	1,000	1,000
0461	Insurance To 503	152,700	114,600	94,600
0471	Utility Exp / Electricity	100,246	92,500	112,000
0472	Utility Exp / Gas	29,699	55,000	34,000
0473	Utility Exp / W-S-G	170,493	171,500	179,300
0481	Repair & Maint. Building (Cont		500	500
0482	Rpr & Maint. Eq. (Contract	16,592	2,000	2,000
0483	Repair & Maint. Other (Contrac	167,741	53,500	53,000
0485	R&M-Major Projects		15,000	5,000
0491	Miscellaneous (Not Listed Belo	3,631	4,500	4,000
0492	Taxes And Assessments	61,329	55,800	55,300
0495	Registration & Memberships	3,897	3,500	3,800
0496	Printing & Binding	6,593	16,000	13,500
0794	Interfund Dbt/St Repayment	306,461	145,200	162,500
0821	Interest On Interfund Debt	49,678	33,000	15,700
	Detail Total	<u>5,651,630</u>	<u>5,235,000</u>	<u>5,323,500</u>
0000	Other Cost Reclassification	48,600	48,600	48,600
0100	Salaries And Wages	1,825,738	1,937,100	1,965,800
0200	Personnel Benefits	671,389	742,300	773,300
0300	Supplies	454,930	485,300	472,300
0400	Services And Charges	2,294,833	1,843,500	1,885,300
0700	Debt Service	306,461	145,200	162,500
0800	Debt Service/Interest & Relate	49,678	33,000	15,700
	Department Total	<u>5,651,630</u>	<u>5,235,000</u>	<u>5,323,500</u>

City of Moses Lake
2015 Budget

		2013	2014	2015
		Actual	Budgeted	Budget
030	Police			
0111	Full Time Salaries	2,157,297	2,658,500	2,704,300
0114	Police Reserve Pay	5,500	6,000	6,000
0115	Retroactive Pay	481		
0123	Position Change	47,484		
0126	Comp Time Taken	24,134		
0131	Overtime	88,807	101,400	95,100
0141	Vacation (Normal)	182,385		
0142	Holiday (Pay For Holidays Not	25,487		
0143	Holiday (Pay In Lieu Of Holida	82,750	87,700	87,100
0145	Sick Pay (Employee Related)	103,285		
0147	Civil Leave	1,731		
0148	Military Leave	13,269		
0191	Payroll Reimbursement	(60)		
0211	Social Security (Normal)	203,839	218,100	221,000
0213	Retirement Pers & Leoff	156,289	165,300	171,000
0214	Workmans Compensation	47,355	53,400	58,500
0216	L&I Retro Pool	1,556		
0221	Medical Insurance	791,868	803,800	789,000
0223	Life Insurance	2,359	2,700	2,900
0241	Uniform And Clothing Allowance	3,612	2,800	3,800
0252	Direct Medical Payments	1,942	1,800	1,800
0312	Operating Supplies	64,875	70,500	68,500
0315	Repair & Maint Supplies		500	500
0351	Minor Equipment < \$5000	9,937	7,800	7,800
0355	Small Equipment < \$1000	5,026	13,900	13,900
0411	Professional Srvcs	731,107	822,000	829,500
0413	Animal Shelter	50,000	54,000	52,000
0417	Bank Charges	515		
0418	Building Exp To 528	171,800	137,800	124,300
0419	Central Srvs To 517	102,000	53,400	44,800
0421	Telephone	13,108	18,900	18,900
0422	Postage	2,826	3,000	3,000
0431	Travel & Subsistence /Non-Educ	9,791	11,300	11,300

City of Moses Lake

2015 Budget

		2013 Actual	2014 Budgeted	2015 Budget
030	Police			
0441	Advertising	962	2,500	2,500
0451	Rentals - To 519	268,000	192,400	233,500
0461	Insurance To 503	102,300	76,800	68,600
0471	Utility Exp / Electricity	1,554		
0481	Repair & Maint. Building (Cont		1,000	1,000
0482	Rpr & Maint. Eq. (Contract	4,096	9,100	9,100
0491	Miscellaneous (Not Listed Belo	50	1,500	1,500
0492	Taxes And Assessments	226	300	300
0493	Reimbursable Labor Charges	9,188		
0494	Investigation Costs		5,000	5,000
0495	Registration & Memberships	9,256	18,700	18,700
0496	Printing & Binding	2,435	3,500	3,500
0498	Tuition (Educational Benefit)		1,000	1,000
0631	Improve/ Other Than Bldg	28,815		
	Detail Total	<u>5,529,236</u>	<u>5,606,400</u>	<u>5,659,700</u>
0100	Salaries And Wages	2,732,550	2,853,600	2,892,500
0200	Personnel Benefits	1,208,819	1,247,900	1,248,000
0300	Supplies	79,838	92,700	90,700
0400	Services And Charges	1,479,215	1,412,200	1,428,500
0600	Capital Outlays Over \$5000	28,815		
	Department Total	<u>5,529,236</u>	<u>5,606,400</u>	<u>5,659,700</u>

City of Moses Lake
2015 Budget

		2013 Actual	2014 Budgeted	2015 Budget
040	Fire			
0111	Full Time Salaries	745,981	1,146,200	1,156,800
0112	Temporary Pay	60,331		
0113	Stand By Pay		1,500	1,500
0115	Retroactive Pay	60		
0123	Position Change	5,982	3,100	2,100
0126	Comp Time Taken	2,022		
0131	Overtime	93,776	90,500	90,000
0141	Vacation (Normal)	83,711		
0142	Holiday (Pay For Holidays Not	11,661	29,300	29,200
0143	Holiday (Pay In Lieu Of Holida	25,764		
0144	Kelly Day Pay (Fire Department	94,655		
0145	Sick Pay (Employee Related)	42,203		
0147	Civil Leave	624		
0148	Military Leave	11,966		
0191	Payroll Reimbursement	(20)		
0211	Social Security (Normal)	20,715	18,700	18,800
0213	Retirement Pers & Leoff	66,365	68,400	69,300
0214	Workmans Compensation	27,308	36,200	40,300
0216	L&I Retro Pool	1,065		
0221	Medical Insurance	265,969	266,500	281,300
0223	Life Insurance	491	900	900
0311	Office Supplies	464	1,000	1,500
0312	Operating Supplies	19,551	22,000	31,300
0315	Repair & Maint Supplies	761	2,400	3,400
0323	Gas-Propane-Fuel		1,500	5,000
0351	Minor Equipment < \$5000	11,121	10,000	38,000
0355	Small Equipment < \$1000	13,838	18,600	31,500
0411	Professional Srvcs	12,676	13,000	16,000
0417	Bank Charges	179		
0418	Building Exp To 528	230,400	184,800	249,200
0419	Central Srvs To 517	34,700	18,200	18,800
0421	Telephone	8,114	8,100	7,000
0422	Postage	397	500	600
0431	Travel & Subsistence /Non-Educ	321		
0432	Travel & Subsistence /Educatio	380		3,100

City of Moses Lake
2015 Budget

		2013	2014	2015
		Actual	Budgeted	Budget
040	Fire			
0441	Advertising	160	1,000	1,000
0451	Rentals - To 519	217,800	156,400	150,200
0454	Rental Hydrants	195,000	192,000	122,100
0461	Insurance To 503	63,100	47,300	34,200
0471	Utility Exp / Electricity	14,039	17,000	20,000
0472	Utility Exp / Gas	6,087	9,000	10,000
0482	Rpr & Maint. Eq. (Contract	7,521	8,400	5,700
0492	Taxes And Assessments	5,622	6,500	5,900
0493	Reimbursable Labor Charges	156,011	100,000	100,000
0495	Registration & Memberships	8,523	9,000	21,000
0499	Judgements And Damages	390		
	Detail Total	<u>2,567,786</u>	<u>2,488,000</u>	<u>2,565,700</u>
0100	Salaries And Wages	1,178,718	1,270,600	1,279,600
0200	Personnel Benefits	381,913	390,700	410,600
0300	Supplies	45,735	55,500	110,700
0400	Services And Charges	961,421	771,200	764,800
	Department Total	<u>2,567,786</u>	<u>2,488,000</u>	<u>2,565,700</u>

City of Moses Lake
2015 Budget

		<u>2013 Actual</u>	<u>2014 Budgeted</u>	<u>2015 Budget</u>
000	General Fund			
	Departmental Expenditures Excluding Capital			
001	<i>Legislative</i>	311,952	295,600	339,500
002	<i>Executive</i>	610,760	591,600	620,600
003	<i>Finance</i>	838,546	805,900	807,600
004	<i>Community Development</i>	1,177,898	1,124,400	1,188,500
005	<i>Legal/Judicial</i>	115,912	120,200	113,000
006	<i>Miscellaneous Services</i>	1,803,563	1,909,500	1,965,500
007	<i>Library</i>	62,082	52,600	110,400
010	<i>Engineering</i>	1,887,863	1,891,900	1,937,000
020	<i>Park Recreation</i>	5,651,630	5,235,000	5,323,500
030	<i>Police</i>	5,500,421	5,606,400	5,659,700
040	<i>Fire</i>	2,567,786	2,488,000	2,565,700
	Department Total Excluding Capital	<u>20,528,414</u>	<u>20,121,100</u>	<u>20,631,000</u>
	Department Capital Expenditures			
030	<i>Police</i>	28,815		
	Department Capital Total	<u>28,815</u>		
	Ending Fund Balance	<u>2,266,366</u>	<u>714,400</u>	<u>92,500</u>
	Fund Total	<u><u>22,823,595</u></u>	<u><u>20,835,500</u></u>	<u><u>20,723,500</u></u>

City of Moses Lake

2015 Budget

		2013 Actual	2014 Budgeted	2015 Budget
102	Tourism Activities			
	Revenue			
308	Beginning Fund Balance			
00	BEG FUND BAL		153,900	
30	BEG. FUND BALANCE-RESTRICTED	228,899		118,000
	Total Beginning Fund Balance	228,899	153,900	118,000
31	HOTEL/MOTEL TAX	532,513	380,000	440,000
32	HOTEL/MOTEL STADIUM TAX		20,000	
	Total Taxes	532,513	400,000	440,000
	Fund Total	761,412	553,900	558,000
	Expenditures			
0001	Unreserved Fund Balance	120,790	1,300	4,800
0099	Transfers Out	458,100	358,100	358,700
0312	Operating Supplies	34,171	1,000	1,000
0411	Professional Svcs	64,445	126,500	126,500
0431	Travel & Subsistence /Non-Educ	3,613	2,000	2,000
0441	Advertising	80,294	65,000	65,000
	Detail Total	761,412	553,900	558,000
0099	Transfers Out	458,100	358,100	358,700
0300	Supplies	34,171	1,000	1,000
0400	Services And Charges	148,352	193,500	193,500
	Fund Total	640,623	552,600	553,200
	Ending Fund Balance	120,790	1,300	4,800
	Fund Total	761,412	553,900	558,000

City of Moses Lake
2015 Budget

		<u>2013 Actual</u>	<u>2014 Budgeted</u>	<u>2015 Budget</u>
103	Grants and Donations			
	Revenue			
308	Beginning Fund Balance			
00	BEG FUND BAL		100,400	
20	BEG. FUND BAL-NONSPENDABLE	2,536		
30	BEG. FUND BALANCE-RESTRICTED	90,913		140,000
90	BEG. FUND BAL-UNASSIGNED	157		
	Total Beginning Fund Balance	93,607	100,400	140,000
330	Intergovernmental Revenue			
331	Direct Federal Grants			
16	FED DIRECT DEPT OF JUSTICE		2,500	2,500
333	Indirect Federal Grants			
16	FED IND DEPARTMENT OF JUSTICE	12,873		5,000
20	FED IND DEPT OF TRANSPORTATION	28,715	20,000	20,000
334	State Grants			
21	STATE POLICE GRANT	8,829		
58	STATE PLANNING GRANT	11,494		
336	State Entitlements, Impact & II			
06	CRIMINAL JUSTICE FUNDING	137,585	110,500	113,500
	Total Intergovernmental Revenue	199,497	133,000	141,000
340	Charges For Goods & Services			
342	Public Safety			
347	Culture And Recreation			
60	PROGRAM FEE	290	100	100
	Total Charges For Goods & Services	290	100	100
367	Contributions And Donations			
17	DONATIONS-EMPLOYEE BENEFIT PRO	500	500	500
21	CONTRIBUTION POLICE	3,319		1,000
76	CONTRIBUTION PARK FACILITIES	48,600	16,000	16,000
79	CONTRIBUTION CULTURE & REC	17,088	12,000	11,900
369	Other Miscellaneous Revn			
20	UNCLAIMED MONEY/PROCEEDS SALE	1,572	1,000	1,000
30	CONFISCATED & FORFEITED PROPER	17,099	8,500	1,000
32	SALE OF CONFISCATED PROPERTY	1,119		
	Total Miscellaneous Revenue	89,298	38,000	31,400
390	Other Financing Sources			
397	Trans-In			
00	TRANS-IN		2,500	
	Total Other Financing Sources	0	2,500	0
	Fund Total	382,691	274,000	312,500

City of Moses Lake
2015 Budget

		2013	2014	2015
		Actual	Budgeted	Budget
103	Grants and Donations			
	Expenditures			
0007	Reserve For Special Purposes	129,263	101,900	65,300
0111	Full Time Salaries	57,210	58,200	70,400
0126	Comp Time Taken	1,789		
0131	Overtime	18,202	5,400	9,300
0141	Vacation (Normal)	6,198		
0143	Holiday (Pay In Lieu Of Holid	2,822	2,500	2,900
0145	Sick Pay (Employee Related)	320		
0211	Social Security (Normal)	6,488	4,900	6,400
0213	Retirement Pers & Leoff	4,540	3,400	4,400
0214	Workmans Compensation	1,439	1,100	1,800
0221	Medical Insurance	20,457	16,400	22,300
0223	Life Insurance	61	100	100
0312	Operating Supplies	15,149	13,100	13,000
0315	Repair & Maint Supplies		4,000	4,000
0351	Minor Equipment < \$5000	4,901	1,000	100
0355	Small Equipment < \$1000	4,186	10,500	60,500
0411	Professional Srvcs	57,639	24,000	25,000
0431	Travel & Subsistence /Non-Educ	967		
0432	Travel & Subsistence /Educatio		2,500	2,000
0441	Advertising	28,684	15,000	15,000
0491	Miscellaneous (Not Listed Belo	2,212		
0494	Investigation Costs	5,755	10,000	10,000
0495	Registration & Memberships	5,905		
0631	Improve/ Other Than Bldg	2,500		
0641	Machinery & Equip. Nonlease	6,004		
	Detail Total	<u>382,691</u>	<u>274,000</u>	<u>312,500</u>
	Expenditures			
0100	Salaries And Wages	86,541	66,100	82,600
0200	Personnel Benefits	32,985	25,900	35,000
0300	Supplies	24,237	28,600	77,600
0400	Services And Charges	101,161	51,500	52,000
0600	Capital Outlays Over \$5000	8,504		
	Fund Total	<u>253,428</u>	<u>172,100</u>	<u>247,200</u>
	Ending Fund Balance	129,263	101,900	65,300
	Fund Total	<u>382,691</u>	<u>274,000</u>	<u>312,500</u>

City of Moses Lake
2015 Budget

		<u>2013 Actual</u>	<u>2014 Budgeted</u>	<u>2015 Budget</u>
114	Paths & Trails			
	Revenue			
308	Beginning Fund Balance			
00	BEG FUND BAL		194,500	
30	BEG. FUND BALANCE-RESTRICTED	3,494		93,000
40	BEG. FUND BALANCE-COMMITTED	223,944		
	Total Beginning Fund Balance	227,438	194,500	93,000
330	Intergovernmental Revenue			
333	Indirect Federal Grants			
20	FED IND DEPT OF TRANSPORTATION		125,800	
334	State Grants			
00	STATE GRANTS		49,000	
336	State Entitlements, Impact & IL			
00	STATE ENTITLEMENTS, IMPACT & IL	2,165	2,000	2,000
	Total Intergovernmental Revenue	2,165	176,800	2,000
360	Miscellaneous Revenue			
00	CONTRIBUTIONS AND DONATIONS	30,500		
	Total Miscellaneous Revenue	30,500	0	0
	Fund Total	260,103	371,300	95,000

City of Moses Lake
2015 Budget

		<u>2013 Actual</u>	<u>2014 Budgeted</u>	<u>2015 Budget</u>
114	Paths & Trails			
	Expenditures			
0008	Reserve For Construction Projects	243,540	44,700	62,000
0312	Operating Supplies		5,000	5,000
0411	Professional Svcs	852		
0431	Travel & Subsistence /Non-Educ	610	1,000	1,000
0483	Repair & Maint. Other (Contrac		20,000	20,000
0485	R&M-Major Projects	7,062		7,000
0493	Reimbursable Labor Charges	2,478		
0495	Registration & Memberships	1,245		
0639	Other Improvements	4,317	300,600	
	Detail Total	<u>260,103</u>	<u>371,300</u>	<u>95,000</u>
0000	Fund Balance	243,540	44,700	62,000
0300	Supplies		5,000	5,000
0400	Services And Charges	12,247	21,000	28,000
0600	Capital Outlays Over \$5000	4,317	300,600	
	Fund Total	<u><u>260,103</u></u>	<u><u>371,300</u></u>	<u><u>95,000</u></u>

City of Moses Lake
2015 Budget

		<u>2013</u> <u>Actual</u>	<u>2014</u> <u>Budgeted</u>	<u>2015</u> <u>Budget</u>
116	Street			
	Revenue			
308	Beginning Fund Balance			
00	BEG FUND BAL		102,500	
20	BEG. FUND BAL-NONSPENDABLE	68,176		140,000
50	BEG. FUND BALANCE-ASSIGNED	236,164		
	Total Beginning Fund Balance	<u>304,341</u>	<u>102,500</u>	<u>140,000</u>
320	Licenses And Permits			
322	Non-Business Lic & Permits			
40	STREET & CURB PERMITS	20,277	15,000	18,000
	Total Licenses And Permits	<u>20,277</u>	<u>15,000</u>	<u>18,000</u>
330	Intergovernmental Revenue			
334	State Grants			
00	STATE GRANTS	6,757		
336	State Entitlements, Impact & Il			
00	STATE ENTITLEMENTS, IMPACT & IL	430,931	425,000	500,000
	Total Intergovernmental Revenue	<u>437,688</u>	<u>425,000</u>	<u>500,000</u>
340	Charges For Goods & Services			
12	REIMBURSE ROAD MAINT SERVICES	23,795	25,000	25,000
349	Interfund/Dept Chrgs For Svc			
42	REIMBURSE ROAD MAINT SERVICES	8,945		
	Total Charges For Goods & Services	<u>32,740</u>	<u>25,000</u>	<u>25,000</u>
360	Miscellaneous Revenue			
369	Other Miscellaneous Revn			
90	OTHER	600		
	Total Miscellaneous Revenue	<u>600</u>	<u>0</u>	<u>0</u>
390	Other Financing Sources			
395	Disposition Of Capital Assets			
10	PROCEEDS-SALE OF CAPITAL ASSET	1,031		
397	Trans-In			
00	TRANS-IN	1,288,908	1,410,900	1,284,300
	Total Other Financing Sources	<u>1,289,939</u>	<u>1,410,900</u>	<u>1,284,300</u>
	Fund Total	<u><u>2,085,585</u></u>	<u><u>1,978,400</u></u>	<u><u>1,967,300</u></u>

City of Moses Lake
2015 Budget

		<u>2013</u> <u>Actual</u>	<u>2014</u> <u>Budgeted</u>	<u>2015</u> <u>Budget</u>
	Expenditures			
115	<i>Parks/Street</i>			
0312	Operating Supplies	5,932	6,000	
0315	Repair & Maint Supplies	4,037	3,000	3,000
0351	Minor Equipment < \$5000		2,000	
0355	Small Equipment < \$1000		500	
0453	Rental/Lease Other Equip.	324		
0471	Utility Exp / Electricity	1,997	1,500	1,800
0473	Utility Exp / W-S-G	86,449	75,000	80,000
0483	Repair & Maint. Other (Contrac	2,644	4,000	4,000
0493	Reimbursable Labor Charges	32,087	45,000	30,000
	Parks/Street Total	<u>133,470</u>	<u>137,000</u>	<u>118,800</u>

City of Moses Lake
2015 Budget

		2013	2014	2015
		Actual	Budgeted	Budget
Expenditures				
116	Street			
0001	Unreserved Fund Balance	206,864	36,000	85,300
0099	Transfers Out	152,300	153,700	153,100
0111	Full Time Salaries	219,373	299,100	300,900
0112	Temporary Pay	8,835	12,000	12,000
0123	Position Change	7,720	6,400	6,500
0126	Comp Time Taken	2,916		
0131	Overtime	364	5,600	5,400
0141	Vacation (Normal)	18,101		
0142	Holiday (Pay For Holidays Not	10,003		
0145	Sick Pay (Employee Related)	5,842		
0191	Payroll Reimbursement	(40)		
0211	Social Security (Normal)	20,485	25,000	25,200
0213	Retirement Pers & Leoff	22,125	28,900	32,100
0214	Workmans Compensation	5,874	8,000	9,000
0216	L&I Retro Pool	248		
0221	Medical Insurance	70,779	73,900	75,200
0223	Life Insurance	309	800	800
0311	Office Supplies	182	400	400
0312	Operating Supplies	2,078	1,500	2,000
0314	Books /Less \$100.00 Total Valu		300	300
0315	Repair & Maint Supplies	112,383	116,000	116,000
0323	Gas-Propane-Fuel	227	300	500
0351	Minor Equipment < \$5000	8,099	17,400	6,900
0354	Computer Software		1,200	
0355	Small Equipment < \$1000		1,900	
0411	Professional Srvcs	1,082		
0418	Building Exp To 528	22,600	18,100	27,500
0419	Central Srvs To 517	12,400	6,500	5,900
0421	Telephone	2,448	1,500	1,500
0431	Travel & Subsistence /Non-Educ	792	200	200
0432	Travel & Subsistence /Educatio	11	2,200	2,200

City of Moses Lake
2015 Budget

		2013	2014	2015
		Actual	Budgeted	Budget
116	Street			
0451	Rentals - To 519	266,600	191,400	213,900
0452	Rent Oper. Cmplx To 410	119,100	103,700	116,400
0453	Rental/Lease Other Equip.	312	1,000	1,000
0461	Insurance To 503	24,000	18,000	12,900
0471	Utility Exp / Electricity	434,370	450,000	450,000
0473	Utility Exp / W-S-G	663	500	500
0482	Rpr & Maint. Eq. (Contract	1,146	2,000	2,000
0483	Repair & Maint. Other (Contract	26,235	69,000	69,000
0491	Miscellaneous (Not Listed Below	493	1,000	1,000
0492	Taxes And Assessments	771	900	900
0493	Reimbursable Labor Charges	113,997	185,000	110,000
0495	Registration & Memberships	1,407	1,600	1,600
0498	Tuition (Educational Benefit)		400	400
0631	Improve/ Other Than Bldg	38,690		
0641	Machinery & Equip. Nonlease	9,931		
	Street Total	<u>1,952,115</u>	<u>1,841,400</u>	<u>1,848,500</u>
	Detail Total	<u>2,085,585</u>	<u>1,978,400</u>	<u>1,967,300</u>
	Expenditures Excluding Capital			
115	Parks/Street	133,470	137,000	118,800
116	Street	1,696,629	1,805,400	1,763,200
	Total Excluding Capital	<u><u>1,830,099</u></u>	<u><u>1,942,400</u></u>	<u><u>1,882,000</u></u>
	Capital Expenditures			
116	Street	48,621		
	Capital Total	<u><u>48,621</u></u>	<u><u>0</u></u>	<u><u>0</u></u>
	Ending Fund Balance	<u><u>206,864</u></u>	<u><u>36,000</u></u>	<u><u>85,300</u></u>
	Fund Total	<u><u>2,085,585</u></u>	<u><u>1,978,400</u></u>	<u><u>1,967,300</u></u>

City of Moses Lake

2015 Budget

		2013 Actual	2014 Budgeted	2015 Budget
119	Street Repair/Reconstruction Revenue			
308	Beginning Fund Balance			
00	BEG FUND BAL		213,700	
20	BEG. FUND BAL-NONSPENDABLE	50,390		520,000
40	BEG. FUND BALANCE-COMMITTED	277,436		
50	BEG. FUND BALANCE-ASSIGNED	151,517		
	Total Beginning Fund Balance	479,342	213,700	520,000
310	Taxes			
316	Business & Occupation Taxes			
41	UTILITY TAX ELECTRIC	134,737	140,000	
42	UTILITY TX WATER	121,302	113,500	
43	UTILITY TAX NAT. GAS	18,152	28,000	
44	UTILITY TAX SEWAGE	93,982	90,000	
45	UTILTY TAX GARBAGE/SOLID WASTE	72,871	67,000	
46	UTILITY TX T.V. CABLE		500	
47	UTILITY TX PHONE	29,255	30,000	
48	UTILITY TX STORMWTR	21,932	20,000	
318	Other Taxes			
34	REET 1 - FIRST QTR PERCENT	192,006	160,000	
	Total Taxes	684,238	649,000	
330	Intergovernmental Revenue			
20	FED IND DEPT OF TRANSPORTATION	911		
00	STATE GRANTS	43,473		461,250
	Total Intergovernmental Revenue	44,384	0	461,250
350	Fines And Penalties			
359	Non-Court Fines, Forfeitures &			
90	MISC FINES & PENALTY	(30)		
	Total Fines And Penalties	(30)	0	0
360	Miscellaneous Revenue			
361	Interest & Other Earnings-Rent			
40	OTHER INTEREST	3,358		
367	Contributions And Donations			
12	PLANNING/DEVELOPEMENT CONTRIB			16,250
368	Special Assessment Principal-C			
10	SPECIAL ASSESSMENTS-CAPITAL	82,265		
	Total Miscellaneous Revenue	85,624	0	16,250
	Fund Total	1,293,557	862,700	997,500

City of Moses Lake
2015 Budget

		<u>2013 Actual</u>	<u>2014 Budgeted</u>	<u>2015 Budget</u>
119	Street Repair/Reconstruction			
	Expenditures			
0001	Unreserved Fund Balance	270,741	472,700	107,500
0312	Operating Supplies	911		
0485	R&M-Major Projects	769,050	210,000	210,000
0493	Reimbursable Labor Charges	132,475		35,000
0632	Street Reconstruction	70,987	180,000	645,000
0633	Sidewalks And Pavers	17,548		
0639	Other Improvements	28,234		
0699	Reimbursable Labor Charges	7,122		
	Detail Total	<u>1,297,068</u>	<u>862,700</u>	<u>997,500</u>
	Expenditures Excluding Capital			
0300	Supplies	911		
0400	Services And Charges	901,525	210,000	245,000
	Total Excluding Capital	<u>902,436</u>	<u>210,000</u>	<u>245,000</u>
	Capital Expenditures			
0600	Capital Outlays	123,891	180,000	645,000
	Capital Total	<u>123,891</u>	<u>180,000</u>	<u>645,000</u>
	Ending Fund Balance	<u>270,741</u>	<u>472,700</u>	<u>107,500</u>
	Fund Total	<u>1,297,068</u>	<u>862,700</u>	<u>997,500</u>

**City of Moses Lake
2015 Budget**

		<u>2013 Actual</u>	<u>2014 Budgeted</u>	<u>2015 Budget</u>
314	Park & Recreation Improvements			
	Revenue			
308	Beginning Fund Balance			
00	BEG FUND BAL		66,500	
40	BEG. FUND BALANCE-COMMITTED	66,534		88,000
	Total Beginning Fund Balance	<u>66,534</u>	<u>66,500</u>	<u>88,000</u>
390	Other Financing Sources			
397	Trans-In			
00	TRANS-IN	78,512		
	Total Other Financing Sources	<u>78,512</u>	<u>0</u>	<u>0</u>
	Fund Total	<u>145,045</u>	<u>66,500</u>	<u>88,000</u>
	Expenditures			
0003	Reserve For Capital Improvement	145,045	66,500	88,000
	Detail Total	<u>145,045</u>	<u>66,500</u>	<u>88,000</u>
	Capital Expenditures			
	Ending Fund Balance	<u>145,045</u>	<u>66,500</u>	<u>88,000</u>
	Fund Total	<u>145,045</u>	<u>66,500</u>	<u>88,000</u>
315	Parks Mitigation			
	Revenue			
308	Beginning Fund Balance			
00	BEG FUND BAL		236,900	
40	BEG. FUND BALANCE-COMMITTED	235,829		100
	Total Beginning Fund Balance	<u>235,829</u>	<u>236,900</u>	<u>100</u>
390	Other Financing Sources			
89	OTHER PLAN/DEVELOP SERVICES	28,650	64,000	
	Total Other Financing Sources	<u>28,650</u>	<u>64,000</u>	<u>0</u>
	Fund Total	<u>264,479</u>	<u>300,900</u>	<u>100</u>
	Expenditures			
0003	Unreserved Fund Balance	179,452	900	100
0631	Improve/ Other Than Bldg	6,516	300,000	
	Detail Total	<u>185,967</u>	<u>300,900</u>	<u>100</u>
0000	Fund Balance	257,964	900	100
0600	Capital	6,516	300,000	
	Fund Total	<u>264,479</u>	<u>300,900</u>	<u>100</u>

City of Moses Lake
2015 Budget

		<u>2013 Actual</u>	<u>2014 Budgeted</u>	<u>2015 Budget</u>
410	Water / Sewer Fund			
	Revenue			
308	Beginning Fund Balance			
80	BEGIN FUND BAL- UNRESERVED	3,651,276	3,070,200	949,000
	Total Beginning Fund Balance	<u>3,651,276</u>	<u>3,070,200</u>	<u>949,000</u>
320	Licenses And Permits			
321	Business Licenses And Permits			
51	WASTE WATER PERMIT FEES	9,000	11,500	10,000
	Total Licenses And Permits	<u>9,000</u>	<u>11,500</u>	<u>10,000</u>
330	Intergovernmental Revenue			
337	Interlocal Grants, Entitlement			
07	INTERLOCAL - GRANT COUNTY	100,000		
	Total Intergovernmental Revenue	<u>100,000</u>	<u>0</u>	<u>0</u>
340	Charges For Goods & Services			
81	DATA/WORD PROCESSING,PRINTING	25,235		
343	Physical Environment			
40	WATER SALES	5,401,326	5,393,000	5,349,600
50	SWR/RECLAIMED WTR SALES	3,822,879	3,698,000	3,805,000
	Total Charges For Goods & Services	<u>9,249,440</u>	<u>9,091,000</u>	<u>9,154,600</u>
360	Miscellaneous Revenue			
361	Interest & Other Earnings-Rent			
40	OTHER INTEREST	(3,330)		
49	INTERFUND INTEREST	114,818	111,400	113,600
362	Rents,Leases & Concessions			
11	METER RENTAL	7,608	7,000	8,000
50	SPACE/FACILITY LEASES L-T	564,909	554,500	105,000
51	SPACE/FACILITY LEASES L-T			459,500
369	Other Miscellaneous Revn			
11	SALE OF SCRAP & JUNK	7,860		
81	CASHIER'S OVERAGES & SHORTAGES	(1,894)		
90	OTHER	1,791		
	Total Miscellaneous Revenue	<u>691,762</u>	<u>672,900</u>	<u>686,100</u>
370	Proprietary Funds Revenues			
372	Ins. Recoveries			
373	Gain(Loss) On Disp Cap. Assets			
379	Capital Assessment Power			
34	CAPITAL ASSESS. WTR	205,317	100,000	10,000
35	CAPITAL ASSESS. SWR	135,124	30,000	10,000
46	CAPITAL CONTRIBUTIONS	2,084		
	Total Proprietary Funds Revenues	<u>342,525</u>	<u>130,000</u>	<u>20,000</u>
380	Non-Revenues			
20	INTERFUND LOAN REPAYMENT RECD	359,994	60,600	828,800
388	Prior Period(S) Adjustment(S)			
10	CONTRIB CAP-LOCAL SOURCE	226,526	180,000	175,000
	Total Non-Revenues	<u>586,520</u>	<u>240,600</u>	<u>1,003,800</u>
	Fund Total	<u><u>14,630,523</u></u>	<u><u>13,216,200</u></u>	<u><u>11,823,500</u></u>

City of Moses Lake

2015 Budget

		2013	2014	2015
		Actual	Budgeted	Budget
	Expenses			
411	Water Department			
0099	Transfers Out	1,086,700	1,541,000	970,000
0111	Full Time Salaries	537,392	648,100	657,900
0112	Temporary Pay	18,468	20,700	21,000
0123	Position Change	5,746	6,600	6,400
0126	Comp Time Taken	2,771		
0131	Overtime	10,974	17,400	17,100
0132	Holiday (Actually Worked)	81		
0141	Vacation (Normal)	47,105		
0142	Holiday (Pay For Holidays Not	27,666		
0145	Sick Pay (Employee Related)	13,769		
0211	Social Security (Normal)	49,960	53,100	53,900
0213	Retirement Pers & Leoff	54,063	63,900	71,700
0214	Workmans Compensation	11,419	13,400	14,900
0216	L&I Retro Pool	412		
0221	Medical Insurance	195,323	179,600	186,000
0223	Life Insurance	800	900	900
0224	Retiree'S Health Insurance Pln	2,662	1,500	
0311	Office Supplies	912	1,500	1,500
0312	Operating Supplies	123,143	101,000	115,000
0313	Oil, Lubricants & Deisel Ex FI		1,500	2,000
0314	Books /Less \$100.00 Total Valu		400	400
0315	Repair & Maint Supplies	97,274	110,000	130,000
0316	Repair And Maint. Meters	143,872	10,000	13,000
0351	Minor Equipment < \$5000	14,389	2,000	10,000
0354	Computer Software	478	8,600	
0355	Small Equipment < \$1000	2,642	1,500	3,200
0411	Professional Srvcs	21,762	33,000	40,000
0418	Building Exp To 528	26,700	21,400	35,200
0419	Central Srvs To 517	26,000	13,600	15,700
0421	Telephone	4,103	4,200	4,200
0422	Postage	136	1,700	1,700

City of Moses Lake
2015 Budget

		<u>2013 Actual</u>	<u>2014 Budgeted</u>	<u>2015 Budget</u>
411	Water Department			
0431	Travel & Subsistence /Non-Educ	137	400	400
0432	Travel & Subsistence /Educatio	1,639	3,000	5,500
0451	Rentals - To 519	82,500	59,200	116,300
0453	Rental/Lease Other Equip.	672		
0458	Rental/Lease Short Term		1,000	5,000
0461	Insurance To 503	32,300	24,200	21,000
0471	Utility Exp / Electricity	299,286	220,000	240,000
0481	Repair & Maint. Building (Cont	12,513	5,000	7,500
0482	Rpr & Maint. Eq. (Contract	112,090	39,000	39,000
0483	Repair & Maint. Other (Contrac	9,361	13,000	22,500
0491	Miscellaneous (Not Listed Belo	10,866	15,500	23,000
0492	Taxes And Assessments	109,208	110,000	110,000
0493	Reimbursable Labor Charges	74,071	66,000	56,000
0495	Registration & Memberships	6,102	4,200	4,200
0496	Printing & Binding	2,404	5,000	5,000
0498	Tuition (Educational Benefit)		800	800
0641	Machinery & Equip. Nonlease	69,845	60,000	56,000
0645	Water Meters	116,968	36,000	36,000
	Water Department Total	<u>3,466,685</u>	<u>3,518,900</u>	<u>3,119,900</u>

City of Moses Lake
2015 Budget

		2013	2014	2015
		Actual	Budgeted	Budget
Expenses				
412	Sewer Department			
0099	Transfers Out	2,196,300	2,501,000	1,305,000
0111	Full Time Salaries	481,591	622,100	628,400
0123	Position Change	8,244	6,700	6,500
0126	Comp Time Taken	8,679		
0131	Overtime	11,814	17,800	19,000
0132	Holiday (Actually Worked)	1,579		
0141	Vacation (Normal)	41,603		
0142	Holiday (Pay For Holidays Not	25,387		
0145	Sick Pay (Employee Related)	21,836		
0211	Social Security (Normal)	44,633	49,500	50,100
0213	Retirement Pers & Leoff	49,056	59,600	66,800
0214	Workmans Compensation	12,639	15,600	19,200
0216	L&I Retro Pool	484		
0221	Medical Insurance	190,899	187,400	211,500
0223	Life Insurance	762	900	1,000
0311	Office Supplies	708	700	700
0312	Operating Supplies	52,052	55,300	60,500
0313	Oil, Lubricants & Deisel Ex FI	833	5,400	3,400
0314	Books /Less \$100.00 Total Valu		200	200
0315	Repair & Maint Supplies	39,872	42,000	42,000
0323	Gas-Propane-Fuel	34	6,400	5,400
0351	Minor Equipment < \$5000	2,979		
0354	Computer Software	478	3,000	3,000
0355	Small Equipment < \$1000		1,000	
0411	Professional Srvcs	36,572	43,400	43,400
0418	Building Exp To 528	11,400	9,100	43,400
0419	Central Srvs To 517	15,700	8,200	12,200
0421	Telephone	2,198	1,600	1,600
0422	Postage	568	1,500	1,500
0431	Travel & Subsistence /Non-Educ		100	100
0432	Travel & Subsistence /Educatio	1,113	2,000	2,000
0451	Rentals - To 519	214,000	153,700	134,700
0453	Rental/Lease Other Equip.	208	1,000	1,000
0461	Insurance To 503	35,800	26,900	23,500
0471	Utility Exp / Electricity	145,566	125,000	125,000
0473	Utility Exp / W-S-G	61,092	45,000	45,000
0481	Repair & Maint. Building (Cont	74	2,000	2,000
0482	Rpr & Maint. Eq. (Contract	27,164	25,000	25,000
0483	Repair & Maint. Other (Contrac	86,771	210,600	210,600
0491	Miscellaneous (Not Listed Belo	28,543	32,800	32,800
0493	Reimbursable Labor Charges	108,550	145,000	85,000
0495	Registration & Memberships	2,613	3,500	3,500
0498	Tuition (Educational Benefit)		400	400

City of Moses Lake
2015 Budget

		<u>2013 Actual</u>	<u>2014 Budgeted</u>	<u>2015 Budget</u>
412	Sewer Department			
0621	Buildings (Construction)	81,491		
0641	Machinery & Equip. Nonlease	9,410	16,000	30,000
	Sewer Department Total	<u>4,061,291</u>	<u>4,427,400</u>	<u>3,245,400</u>

City of Moses Lake
2015 Budget

		2013	2014	2015
		Actual	Budgeted	Budget
Expenses				
413	Water Billing Department			
0001	Unreserved Fund Balance	2,517,686	1,295,500	1,144,000
0099	Transfers Out	1,460,600	1,392,700	1,395,200
0111	Full Time Salaries	119,708	150,000	151,400
0112	Temporary Pay	5,114		
0126	Comp Time Taken	1,101		
0131	Overtime		800	800
0141	Vacation (Normal)	9,678		
0142	Holiday (Pay For Holidays Not	6,043		
0145	Sick Pay (Employee Related)	6,304		
0211	Social Security (Normal)	10,726	11,600	11,700
0213	Retirement Pers & Leoff	11,612	13,900	15,600
0214	Workmans Compensation	2,621	3,600	3,600
0216	L&I Retro Pool	118		
0221	Medical Insurance	40,502	39,500	40,100
0223	Life Insurance	213	300	300
0312	Operating Supplies	697	2,000	1,500
0351	Minor Equipment < \$5000	17,856		
0355	Small Equipment < \$1000	108	500	500
0411	Professional Srvcs	9,002	1,000	2,500
0412	Admin Services To 006	175,700	175,700	313,400
0417	Bank Charges	18,503	18,000	19,000
0418	Building Exp To 528	17,900	14,400	8,200
0419	Central Srvs To 517	25,000	13,100	6,300
0421	Telephone	1,426	600	1,200
0422	Postage	25,692	26,000	27,000
0451	Rentals - To 519	23,000	16,500	11,300
0453	Rental/Lease Other Equip.	504	500	500
0455	Rent Civic Cntr To 534	31,100	24,900	28,200
0461	Insurance To 503	8,200	6,200	5,000
0482	Rpr & Maint. Eq. (Contract	3,039	4,700	4,000
0491	Miscellaneous (Not Listed Belo		1,000	1,000
0492	Taxes And Assessments	329,350	330,000	330,000
0791	Interfund Dbt/St Loan Issued	500,000		
	Water Billing Department Total	5,379,103	3,543,000	3,522,300

City of Moses Lake

2015 Budget

		2013	2014	2015
		Actual	Budgeted	Budget
Expenses				
414	Sewer Billing Department			
0099	Transfers Out	1,188,300	1,200,100	1,201,600
0111	Full Time Salaries	70,602	85,500	86,200
0126	Comp Time Taken	44		
0131	Overtime		700	600
0141	Vacation (Normal)	4,264		
0142	Holiday (Pay For Holidays Not	3,443		
0145	Sick Pay (Employee Related)	3,017		
0211	Social Security (Normal)	5,988	6,600	6,700
0213	Retirement Pers & Leoff	6,615	8,000	8,900
0214	Workmans Compensation	417	1,200	1,300
0216	L&I Retro Pool	42		
0221	Medical Insurance	34,926	33,400	33,900
0223	Life Insurance	145	200	200
0312	Operating Supplies	433	1,000	1,000
0355	Small Equipment < \$1000		500	500
0411	Professional Srvcs	349	500	500
0412	Admin Services To 006	118,400	118,400	322,100
0417	Bank Charges	13,250	12,000	15,000
0418	Building Exp To 528	17,900	14,400	8,200
0419	Central Srvs To 517	25,000	13,100	6,200
0421	Telephone	1,071	500	1,000
0422	Postage	18,224	18,000	19,000
0455	Rent Civic Cntr To 534	31,100	24,900	28,200
0461	Insurance To 503	2,500	1,900	3,800
0482	Rpr & Maint. Eq. (Contract			500
0491	Miscellaneous (Not Listed Belo		1,000	500
0492	Taxes And Assessments	144,037	135,000	140,000
0521	Port Moses Lk Expire 2019	50,000	50,000	50,000
	Sewer Billing Department Total	1,740,066	1,726,900	1,935,900
	Detail Total	14,647,145	13,216,200	11,823,500

City of Moses Lake
2015 Budget

		2013	2014	2015
		Actual	Budgeted	Budget
410	Water / Sewer Fund			
	Expenditures Excluding Capital			
411	Water Department	3,279,872	3,422,900	3,027,900
412	Sewer Department	3,970,390	4,411,400	3,215,400
413	Water Billing Department	2,861,416	2,247,500	2,378,300
414	Sewer Billing Department	1,740,066	1,726,900	1,935,900
	Total Excluding Capital	11,851,744	11,808,700	10,557,500
	Capital Expenditures			
411	Water Department	186,813	96,000	92,000
412	Sewer Department	90,901	16,000	30,000
	Capital Total	277,714	112,000	122,000
	Ending Fund Balance	2,517,686	1,295,500	1,144,000
	Fund Total	14,647,145	13,216,200	11,823,500

City of Moses Lake
2015 Budget

		<u>2013 Actual</u>	<u>2014 Budgeted</u>	<u>2015 Budget</u>
471	Water Rights			
	Revenue			
308	Beginning Fund Balance			
80	BEGIN FUND BAL- UNRESERVED	592,673	832,600	1,092,000
	Total Beginning Fund Balance	<u>592,673</u>	<u>832,600</u>	<u>1,092,000</u>
390	Other Financing Sources			
397	Trans-In			
00	TRANS-IN	240,000	200,000	200,000
	Total Other Financing Sources	<u>240,000</u>	<u>200,000</u>	<u>200,000</u>
360	Miscellaneous Revenue			
367	Contributions And Donations			
12	PLANNING/DEVELOPEMENT CONTRIB	48,820		10,000
	Total Miscellaneous Revenue	<u>48,820</u>	<u>0</u>	<u>10,000</u>
	Fund Total	<u>881,493</u>	<u>1,032,600</u>	<u>1,302,000</u>
	Expenses			
0001	Unreserved Fund Balance	881,493	1,032,600	1,302,000
	Detail Total	<u>881,493</u>	<u>1,032,600</u>	<u>1,302,000</u>
	Ending Fund Balance	<u>881,493</u>	<u>1,032,600</u>	<u>1,302,000</u>
	Fund Total	<u>881,493</u>	<u>1,032,600</u>	<u>1,302,000</u>

City of Moses Lake
2015 Budget

		<u>2013 Actual</u>	<u>2014 Budgeted</u>	<u>2015 Budget</u>
477	Water Sewer Construction			
	Revenue			
308	Beginning Fund Balance			
10	BEGIN FUND BALANCE - RESERVED	2,508,114	2,668,000	2,085,000
	Total Beginning Fund Balance	<u>2,508,114</u>	<u>2,668,000</u>	<u>2,085,000</u>
390	Other Financing Sources			
397	Trans-In			
00	TRANS-IN	3,240,000	4,040,000	2,275,000
	Total Other Financing Sources	<u>3,240,000</u>	<u>4,040,000</u>	<u>2,275,000</u>
	Fund Total	<u>5,748,114</u>	<u>6,708,000</u>	<u>4,360,000</u>
	Expenses			
0008	Reserve For Construction Projects	2,584,999	1,668,000	585,000
0653	Cip-Water Projects	131,638	1,940,000	1,525,000
0654	Cip-Sewer Projects	2,692,795	3,100,000	2,250,000
0699	Reimbursable Labor Charges	338,681		
	Detail Total	<u>5,748,114</u>	<u>6,708,000</u>	<u>4,360,000</u>
	Capital Expenditures			
0600	Capital Outlays Over \$5000	3,163,114	5,040,000	3,775,000
	Capital Total	<u>3,163,114</u>	<u>5,040,000</u>	<u>3,775,000</u>
	Ending Fund Balance	<u>2,584,999</u>	<u>1,668,000</u>	<u>585,000</u>
	Fund Total	<u>5,748,114</u>	<u>6,708,000</u>	<u>4,360,000</u>

City of Moses Lake
2015 Budget

		<u>2013 Actual</u>	<u>2014 Budgeted</u>	<u>2015 Budget</u>
490	Sanitation Fund			
	Revenue			
308	Beginning Fund Balance			
80	BEGIN FUND BAL- UNRESERVED	236,008	108,700	3,000
	Total Beginning Fund Balance	<u>236,008</u>	<u>108,700</u>	<u>3,000</u>
340	Charges For Goods & Services			
343	Physical Environment			
70	SOLID WASTE SERVICES	2,390,464	2,460,000	2,760,000
	Total Charges For Goods & Services	<u>2,390,464</u>	<u>2,460,000</u>	<u>2,760,000</u>
360	Miscellaneous Revenue			
361	Interest & Other Earnings-Rent			
49	INTERFUND INTEREST	52,405	45,700	16,900
	Total Miscellaneous Revenue	<u>52,405</u>	<u>45,700</u>	<u>16,900</u>
380	Non-Revenues			
381	Interfund Loans			
10	INTERFND LOAN RECD	100,000		
20	INTERFUND LOAN REPAYMENT RECD	396,453	303,300	254,300
	Total Non-Revenues	<u>496,453</u>	<u>303,300</u>	<u>254,300</u>
	Fund Total	<u><u>3,175,329</u></u>	<u><u>2,917,700</u></u>	<u><u>3,034,200</u></u>

**City of Moses Lake
2015 Budget**

		2013 Actual	2014 Budgeted	2015 Budget
Expenses				
490	Sanitation Fund			
0001	Unreserved Fund Balance	26,835	77,300	98,100
0111	Full Time Salaries	34,372	51,300	51,800
0123	Position Change	15,609	10,700	10,400
0126	Comp Time Taken	279		
0141	Vacation (Normal)	4,134		
0142	Holiday (Pay For Holidays Not	2,475		
0145	Sick Pay (Employee Related)	2,385		
0211	Social Security (Normal)	4,334	4,800	4,800
0213	Retirement Pers & Leoff	4,819	5,800	6,400
0214	Workmans Compensation	245	300	400
0216	L&I Retro Pool	13		
0221	Medical Insurance	25,090	23,800	24,000
0223	Life Insurance	85	200	200
0312	Operating Supplies	3,188	2,300	2,500
0411	Professional Srvcs	121	200	200
0412	Admin Services To 006	129,600	129,600	152,700
0417	Bank Charges	7,701	8,000	8,500
0418	Building Exp To 528	12,700	10,200	8,000
0419	Central Srvs To 517	25,300	13,300	4,300
0421	Telephone	665	700	700
0422	Postage	10,622	12,000	13,000
0428	Customer Refunds	8,703	35,000	10,000
0451	Rentals - To 519	11,400	8,200	4,600
0455	Rent Civic Cntr To 534	31,100	24,900	28,200
0461	Insurance To 503	2,800	2,100	1,400
0491	Miscellaneous (Not Listed Belo	40	1,000	1,000
0492	Taxes And Assessments	134,616	136,000	135,000
0493	Reimbursable Labor Charges	14,445	20,000	18,000
0497	Garbage Contract	2,154,715	1,900,000	2,000,000
0512	Landfill Dumping Fees	503,819	440,000	450,000
	Detail Total	3,172,210	2,917,700	3,034,200
Expenditures Excluding Capital				
0100	Salaries And Wages	59,254	62,000	62,200
0200	Personnel Benefits	34,587	34,900	35,800
0300	Supplies	3,188	2,300	2,500
0400	Services And Charges	2,544,527	2,301,200	2,385,600
0500	Intergovernmental Interfund Se	503,819	440,000	450,000
	Total Excluding Capital	3,145,375	2,840,400	2,936,100
	Ending Fund Balance	26,835	77,300	98,100
	Fund Total	3,172,210	2,917,700	3,034,200

City of Moses Lake
2015 Budget

		<u>2013 Actual</u>	<u>2014 Budgeted</u>	<u>2015 Budget</u>
493	Storm Water			
	Revenue			
308	Beginning Fund Balance			
80	BEGIN FUND BAL- UNRESERVED	427,096	292,100	105,000
	Total Beginning Fund Balance	<u>427,096</u>	<u>292,100</u>	<u>105,000</u>
	Total Intergovernmental Revenue	<u>0</u>	<u>0</u>	<u>0</u>
340	Charges For Goods & Services			
343	Physical Environment			
10	STORM DRAINAGE SERVICES	730,050	710,000	745,000
344	Transportation			
12	REIMBURSE ROAD MAINT SERVICES	25,722		
70	INFORMATION SERVICES	576		
	Total Charges For Goods & Services	<u>756,349</u>	<u>710,000</u>	<u>745,000</u>
360	Miscellaneous Revenue			
369	Other Miscellaneous Revn			
11	SALE OF SCRAP & JUNK	503		
	Total Miscellaneous Revenue	<u>503</u>	<u>0</u>	<u>0</u>
374	State Grant - Capital Contrib			
00	STATE GRANT - CAPITAL CONTRIB	249,643	465,000	50,000
	Total Proprietary Funds Revenues	<u>249,643</u>	<u>465,000</u>	<u>50,000</u>
390	Other Financing Sources			
397	Trans-In			
00	TRANS-IN	99,280		
	Total Other Financing Sources	<u>99,280</u>	<u>0</u>	<u>0</u>
	Fund Total	<u><u>1,532,871</u></u>	<u><u>1,467,100</u></u>	<u><u>900,000</u></u>

City of Moses Lake
2015 Budget

		<u>2013 Actual</u>	<u>2014 Budgeted</u>	<u>2015 Budget</u>
493	Storm Water			
	Expenses			
0001	Unreserved Fund Balance	381,311	21,500	22,100
0111	Full Time Salaries	181,189	231,000	233,000
0126	Comp Time Taken	1,024		
0131	Overtime	1,138	2,100	2,000
0141	Vacation (Normal)	12,299		
0142	Holiday (Pay For Holidays Not	9,397		
0145	Sick Pay (Employee Related)	5,332		
0211	Social Security (Normal)	15,709	17,900	18,000
0213	Retirement Pers & Leoff	17,033	21,600	24,100
0214	Workmans Compensation	4,241	6,000	6,700
0216	L&I Retro Pool	193		
0221	Medical Insurance	64,709	61,000	67,900
0223	Life Insurance	289	400	400
0311	Office Supplies	100	500	500
0312	Operating Supplies	1,211	4,500	4,500
0315	Repair & Maint Supplies	4,693	5,900	5,900
0351	Minor Equipment < \$5000	2,748	5,000	5,000
0354	Computer Software	478	3,900	5,000
0355	Small Equipment < \$1000		1,000	1,000
0411	Professional Srvcs	4,008	5,400	5,400
0412	Admin Services To 006	30,000	30,000	52,700
0417	Bank Charges	2,564	2,500	2,700
0418	Building Exp To 528		8,100	1,900
0419	Central Srvs To 517		1,700	9,300
0421	Telephone	425		500
0422	Postage	3,514	5,000	5,000
0431	Travel & Subsistence /Non-Educ	321	500	500
0432	Travel & Subsistence /Educatio	11	1,500	1,500
0441	Advertising		1,000	1,000
0451	Rentals - To 519	105,200	75,500	84,600
0452	Rent Oper. Cmplx To 410		15,400	2,600
0461	Insurance To 503		3,000	8,000
0473	Utility Exp / W-S-G	21,481	25,000	20,000
0482	Rpr & Maint. Eq. (Contract	576		
0483	Repair & Maint. Other (Contrac	770	150,000	10,000
0491	Miscellaneous (Not Listed Belo	793	1,000	1,000
0492	Taxes And Assessments	13,020	12,000	12,000
0493	Reimbursable Labor Charges	53,492	40,000	50,000
0495	Registration & Memberships	659	1,500	3,000
0512	Landfill Dumping Fees	17		
0522	Dot/Doe/Permits Etc.	2,500	5,000	6,500
0634	Storm Drains	358,987	680,000	200,000
0641	Machinery & Equip. Nonlease	12,871		
0699	Reimbursable Labor Charges	95,385		
0794	Interfund Dbt/St Repayment	19,998	20,200	20,400
0821	Interest On Interfund Debt	606	500	300
	Detail Total	<u>1,430,292</u>	<u>1,467,100</u>	<u>895,000</u>

**City of Moses Lake
2015 Budget**

		2013 Actual	2014 Budgeted	2015 Budget
493	Storm Water			
	Expenditures Excluding Capital			
0100	Salaries And Wages	210,636	233,100	235,000
0200	Personnel Benefits	102,173	106,900	117,100
0300	Supplies	9,230	20,800	26,900
0400	Services And Charges	236,835	379,100	271,700
0500	Intergovernmental Interfund Se	2,517	5,000	6,500
0700	Debt Service	19,998	20,200	20,400
0800	Debt Service/Interest & Relate	606	500	300
	Total Excluding Capital	581,995	765,600	677,900
	Capital Expenditures			
0600	Capital Outlays Over \$5000	467,243	680,000	200,000
	Capital Total	467,243	680,000	200,000
	Ending Fund Balance	381,311	21,500	22,100
	Fund Total	1,430,550	1,467,100	900,000

City of Moses Lake
2015 Budget

		<u>2013 Actual</u>	<u>2014 Budgeted</u>	<u>2015 Budget</u>
495	Airport			
	Revenue			
308	Beginning Fund Balance			
80	BEGIN FUND BAL- UNRESERVED	69,928	71,200	62,000
	Total Beginning Fund Balance	<u>69,928</u>	<u>71,200</u>	<u>62,000</u>
330	Intergovernmental Revenue			
374	State Grant - Capital Contrib			
00	STATE GRANT - CAPITAL CONTRIB		323,000	
	Total Intergovernmental Revenue	<u>0</u>	<u>323,000</u>	<u>0</u>
360	Miscellaneous Revenue			
362	Rents,Leases & Concessions			
40	SPACE/FAC. RENT S-T	25		
50	SPACE/FACILITY LEASES L-T	24,119	28,000	28,000
	Total Miscellaneous Revenue	<u>24,144</u>	<u>28,000</u>	<u>28,000</u>
390	Other Financing Sources			
397	Trans-In			
00	TRANS-IN	15,000		
	Total Other Financing Sources	<u>15,000</u>	<u>0</u>	<u>0</u>
	Fund Total	<u><u>109,072</u></u>	<u><u>422,200</u></u>	<u><u>90,000</u></u>

City of Moses Lake
2015 Budget

		2013 Actual	2014 Budgeted	2015 Budget
495	Airport			
	Expenses			
0001	Unreserved Fund Balance	78,922	56,200	71,500
0312	Operating Supplies	393	400	400
0315	Repair & Maint Supplies	2,595	500	1,000
0352	Minor Equipment < \$5000-Lease		500	
0355	Small Equipment < \$1000	1,725	500	600
0411	Professional Svcs	3,000		
0412	Admin Services To 006		500	500
0419	Central Svcs To 517	2,400	1,300	1,300
0421	Telephone	527	500	500
0422	Postage	80	100	100
0431	Travel & Subsistence /Non-Educ	509	500	500
0451	Rentals - To 519		500	300
0461	Insurance To 503	400	300	200
0471	Utility Exp / Electricity	1,458	1,500	1,600
0473	Utility Exp / W-S-G	3,409	3,100	3,400
0481	Repair & Maint. Building (Cont	2,100	2,100	2,000
0483	Repair & Maint. Other (Contrac	4,923	4,000	4,000
0491	Miscellaneous (Not Listed Belo	220	500	500
0492	Taxes And Assessments	1,507	1,700	1,600
0631	Improve/ Other Than Bldg		347,500	
0639	Other Improvements	1,883		
0699	Reimbursable Labor Charges	3,021		
	Detail Total	109,072	422,200	90,000
	Expenditures Excluding Capital			
0300	Supplies	4,713	1,900	2,000
0400	Services And Charges	20,533	16,600	16,500
	Total Excluding Capital	25,246	18,500	18,500
	Capital Expenditures			
0600	Capital Outlays Over \$5000	4,904	347,500	
	Capital Total	4,904	347,500	0
	Ending Fund Balance	78,922	56,200	71,500
	Fund Total	109,072	422,200	90,000

**City of Moses Lake
2015 Budget**

		<u>2013 Actual</u>	<u>2014 Budgeted</u>	<u>2015 Budget</u>
498	Ambulance			
	Revenue			
308	Beginning Fund Balance			
80	BEGIN FUND BAL- UNRESERVED	293,504	66,700	4,000
	Total Beginning Fund Balance	<u>293,504</u>	<u>66,700</u>	<u>4,000</u>
330	Intergovernmental Revenue			
334	State Grants			
22	STATE FIRE GRANT	1,208		
	Total Intergovernmental Revenue	<u>1,208</u>	<u>0</u>	<u>0</u>
340	Charges For Goods & Services			
342	Public Safety			
12	TACTICAL RESP TEAM SERVICES	2,242		
21	FIRE PROT'N & EMERGENCY MEDIC	149,313	110,000	100,000
61	BLS AMBUL SRVC FEES	656,825	570,000	650,000
62	ALS AMBUL SRVC	1,794,661	1,800,000	1,950,000
63	OTHER FEES & CHRGS	896,986	900,000	1,330,000
65	CONSUMABLES	124,335	100,000	200,000
68	WRITEOFFS/WRITEDNS	(2,334,392)	(2,010,000)	(2,650,000)
69	MILEAGE	816,982	1,000,000	900,000
	Total Intergovernmental Revenue	<u>2,106,951</u>	<u>2,470,000</u>	<u>2,480,000</u>
360	Miscellaneous Revenue			
369	Other Miscellaneous Revn			
90	OTHER	2,460		
	Total Miscellaneous Revenue	<u>2,460</u>	<u>0</u>	<u>0</u>
380	Non-Revenues			
381	Interfund Loans			
10	INTERFND LOAN RECD	400,000		
	Total Non-Revenues	<u>400,000</u>	<u>0</u>	<u>0</u>
390	Other Financing Sources			
397	Trans-In			
00	TRANS-IN	254,717	252,800	500,000
	Total Other Financing Sources	<u>254,717</u>	<u>252,800</u>	<u>500,000</u>
	Fund Total	<u><u>3,058,841</u></u>	<u><u>2,789,500</u></u>	<u><u>2,984,000</u></u>

City of Moses Lake
2015 Budget

		<u>2013 Actual</u>	<u>2014 Budgeted</u>	<u>2015 Budget</u>
498	Ambulance			
	Expenses			
0001	Unreserved Fund Balance	342,553	136,700	41,700
0111	Full Time Salaries	777,545	1,168,200	1,205,300
0113	Stand By Pay	47		
0123	Position Change	65,019		
0126	Comp Time Taken	4,566		
0131	Overtime	145,184	131,900	131,000
0141	Vacation (Normal)	65,393		
0142	Holiday (Pay For Holidays Not	4,118	41,000	40,700
0143	Holiday (Pay In Lieu Of Holida	41,596		
0144	Kelly Day Pay (Fire Department	119,466		
0145	Sick Pay (Employee Related)	67,787		
0211	Social Security (Normal)	18,420	18,400	18,900
0213	Retirement Pers & Leoff	69,417	70,200	72,100
0214	Workmans Compensation	31,285	39,700	44,800
0216	L&I Retro Pool	1,163		
0221	Medical Insurance	336,582	289,500	309,700
0223	Life Insurance	889	900	900
0242	Travel/M meal Allowance	4,800	8,000	8,000
0311	Office Supplies	243	1,000	2,000
0312	Operating Supplies	50,210	66,200	76,500
0351	Minor Equipment < \$5000	2,537	3,000	
0355	Small Equipment < \$1000	1,751	5,000	16,500
0411	Professional Srvcs	119,405	151,000	165,000
0412	Admin Services To 006	129,400	129,400	131,100
0417	Bank Charges	3,275	3,000	3,000
0418	Building Exp To 528	107,400	89,500	111,900
0419	Central Srvs To 517	27,400	17,700	7,300
0421	Telephone	4,846	4,000	4,000
0422	Postage	4,164	4,000	4,000
0431	Travel & Subsistence /Non-Educ	313		600
0451	Rentals - To 519	140,400	100,800	73,600
0461	Insurance To 503	46,600	35,000	34,100
0482	Rpr & Maint. Eq. (Contract	4,208	7,500	8,000

City of Moses Lake

2015 Budget

		2013 Actual	2014 Budgeted	2015 Budget
498	Ambulance			
0491	Miscellaneous (Not Listed Belo	5		
0492	Taxes And Assessments	31,340	40,000	35,000
0493	Reimbursable Labor Charges	93,307	90,000	90,000
0495	Registration & Memberships	2,145	3,600	4,700
0641	Machinery & Equip. Nonlease	27,900		70,000
0794	Interfund Dbt/St Repayment	429,987	131,300	266,000
0821	Interest On Interfund Debt	6,939	3,000	7,600
	Detail Total	3,329,602	2,789,500	2,984,000
	Expenditures Excluding Capital			
0100	Salaries And Wages	1,290,720	1,341,100	1,377,000
0200	Personnel Benefits	462,556	426,700	454,400
0300	Supplies	54,741	75,200	95,000
0400	Services And Charges	714,207	675,500	672,300
0700	Debt Service	429,987	131,300	266,000
0800	Debt Service/Interest & Relate	6,939	3,000	7,600
	Total Excluding Capital	2,959,149	2,652,800	2,872,300
	Capital Expenditures			
0600	Capital Outlays Over \$5000	27,900		70,000
	Capital Total	27,900	0	70,000
	Ending Fund Balance	342,553	136,700	41,700
	Fund Total	3,329,602	2,789,500	2,984,000

City of Moses Lake
2015 Budget

		<u>2013 Actual</u>	<u>2014 Budgeted</u>	<u>2015 Budget</u>
501	Unemployment Comp Insurance			
	Revenue			
308	Beginning Fund Balance			
80	BEGIN FUND BAL- UNRESERVED	226,071	154,500	160,000
	Total Beginning Fund Balance	<u>226,071</u>	<u>154,500</u>	<u>160,000</u>
	Fund Total	<u>226,071</u>	<u>154,500</u>	<u>160,000</u>
	Expenses			
0001	Unreserved Fund Balance	201,892	113,000	120,500
0411	Professional Svcs	1,500	1,500	1,500
0491	Miscellaneous (Not Listed Belo	22,680	40,000	38,000
	Detail Total	<u>226,071</u>	<u>154,500</u>	<u>160,000</u>
	Expenditures Excluding Capital			
0400	Services And Charges	24,180	41,500	39,500
	Total Excluding Capital	<u>24,180</u>	<u>41,500</u>	<u>39,500</u>
	Ending Fund Balance	<u>201,892</u>	<u>113,000</u>	<u>120,500</u>
	Fund Total	<u>226,071</u>	<u>154,500</u>	<u>160,000</u>

City of Moses Lake
2015 Budget

		<u>2013 Actual</u>	<u>2014 Budgeted</u>	<u>2015 Budget</u>
503	Self-Insurance			
	Revenue			
308	Beginning Fund Balance			
80	BEGIN FUND BAL- UNRESERVED	678,623	722,000	674,000
	Total Beginning Fund Balance	<u>678,623</u>	<u>722,000</u>	<u>674,000</u>
340	Charges For Goods & Services			
348	I.S. Fund Sales & Service Char			
91	RISK MANAGEMENT SERVICES	614,400	464,200	402,300
	Total Charges For Goods & Services	<u>614,400</u>	<u>464,200</u>	<u>402,300</u>
	Fund Total	<u><u>1,293,023</u></u>	<u><u>1,186,200</u></u>	<u><u>1,076,300</u></u>
	Expenses			
0001	Unreserved Fund Balance	775,549	620,200	500,800
0461	Insurance To 503	491,608	495,000	
0463	Insurance Premium			500,000
0491	Miscellaneous (Not Listed Belo		500	500
0499	Judgements And Damages	25,865	70,500	75,000
	Detail Total	<u>1,293,023</u>	<u>1,186,200</u>	<u>1,076,300</u>
	Expenditures Excluding Capital			
0400	Services And Charges	517,473	566,000	575,500
	Total Excluding Capital	<u>517,473</u>	<u>566,000</u>	<u>575,500</u>
	Ending Fund Balance	<u>775,549</u>	<u>620,200</u>	<u>500,800</u>
	Fund Total	<u><u>1,293,023</u></u>	<u><u>1,186,200</u></u>	<u><u>1,076,300</u></u>

City of Moses Lake
2015 Budget

		<u>2013 Actual</u>	<u>2014 Budgeted</u>	<u>2015 Budget</u>
517	Central Services - Operations			
	Revenue			
308	Beginning Fund Balance			
80	BEGIN FUND BAL- UNRESERVED	153,301	279,600	239,000
	Total Beginning Fund Balance	<u>153,301</u>	<u>279,600</u>	<u>239,000</u>
340	Charges For Goods & Services			
341	General Government			
92	PROPERTY MANAGEMENT SERVICES	1,947		
348	I.S. Fund Sales & Service Char			
80	DATA PROCS SRVC	602,800	329,000	302,200
	Total Charges For Goods & Services	<u>604,747</u>	<u>329,000</u>	<u>302,200</u>
390	Other Financing Sources			
391	Proceeds From Long-Term Debt			
50	CAPITAL LEASE/INSTALL SALE PRO		12,000	
397	Trans-In			
00	TRANS-IN	144,085		
	Total Other Financing Sources	<u>144,085</u>	<u>12,000</u>	<u>0</u>
	Fund Total	<u><u>902,134</u></u>	<u><u>620,600</u></u>	<u><u>541,200</u></u>

City of Moses Lake
2015 Budget

		2013 Actual	2014 Budgeted	2015 Budget
517	Central Services - Operations			
	Expenses			
0001	Unreserved Fund Balance	346,893	159,800	98,600
0111	Full Time Salaries	102,075	128,400	101,200
0126	Comp Time Taken	69		
0131	Overtime	1,308	1,900	1,500
0141	Vacation (Normal)	8,060		
0142	Holiday (Pay For Holidays Not	5,173		
0145	Sick Pay (Employee Related)	6,885		
0211	Social Security (Normal)	9,351	10,000	7,900
0213	Retirement Pers & Leoff	10,053	12,000	10,500
0214	Workmans Compensation	411	500	600
0216	L&I Retro Pool	20		
0221	Medical Insurance	24,805	24,400	37,000
0223	Life Insurance	141	200	200
0311	Office Supplies		500	500
0312	Operating Supplies	36,683	42,000	13,000
0315	Repair & Maint Supplies		500	500
0351	Minor Equipment < \$5000	7,053	30,000	20,000
0354	Computer Software	3,181	10,000	10,000
0355	Small Equipment < \$1000	9,448	20,000	20,000
0411	Professional Svcs	81,127	65,000	70,000
0418	Building Exp To 528	10,100	8,100	17,700
0421	Telephone	35,446	35,000	40,000
0422	Postage	2,426	6,000	6,000
0431	Travel & Subsistence /Non-Educ		1,000	1,000
0451	Rentals - To 519		100	700
0453	Rental/Lease Other Equip.	5,391	4,000	4,000
0461	Insurance To 503	6,300	4,700	3,000
0482	Rpr & Maint. Eq. (Contract	36,617	44,000	45,000
0495	Registration & Memberships		500	500
0641	Machinery & Equip. Nonlease	9,032	12,000	31,800
	Detail Total	758,048	620,600	541,200
517	Central Services - Operations			
	Expenditures Excluding Capital			
0100	Salaries And Wages	123,571	130,300	102,700
0200	Personnel Benefits	44,780	47,100	56,200
0300	Supplies	56,366	103,000	64,000
0400	Services And Charges	177,407	168,400	187,900
	Total Excluding Capital	402,124	448,800	410,800
	Capital Expenditures			
0600	Capital Outlays Over \$5000	9,032	12,000	31,800
	Capital Total	9,032	12,000	31,800
	Ending Fund Balance	346,893	159,800	98,600
	Fund Total	758,048	620,600	541,200

City of Moses Lake
2015 Budget

		<u>2013 Actual</u>	<u>2014 Budgeted</u>	<u>2015 Budget</u>
519	Equipment Rental - Operations Revenue			
308	Beginning Fund Balance			
80	BEGIN FUND BAL- UNRESERVED	1,136,691	1,037,800	539,000
	Total Beginning Fund Balance	<u>1,136,691</u>	<u>1,037,800</u>	<u>539,000</u>
340	Charges For Goods & Services			
348	I.S. Fund Sales & Service Char			
70	MOTOR POOL SERVICES	1,909,200	1,371,000	1,426,200
	Total Charges For Goods & Services	<u>1,909,200</u>	<u>1,371,000</u>	<u>1,426,200</u>
360	Miscellaneous Revenue			
369	Other Miscellaneous Revn			
11	SALE OF SCRAP & JUNK	1,025		
	Total Miscellaneous Revenue	<u>1,025</u>	<u>0</u>	<u>0</u>
370	Proprietary Funds Revenues			
372	Ins. Recoveries			
00	INSURANCE RECOVERIES	592		
	Total Proprietary Funds Revenues	<u>592</u>	<u>0</u>	<u>0</u>
390	Other Financing Sources			
391	Proceeds From Long-Term Debt			
50	CAPITAL LEASE/INSTALL SALE PRO	453,972	502,100	330,000
395	Disposition Of Capital Assets			
10	PROCEEDS-SALE OF CAPITAL ASSET	16,447		
20	COMP FOR LOSS CAPTL ASSETS-INS	3,944		
	Total Other Financing Sources	<u>474,363</u>	<u>502,100</u>	<u>330,000</u>
	Fund Total	<u>3,521,871</u>	<u>2,910,900</u>	<u>2,295,200</u>

City of Moses Lake
2015 Budget

		<u>2013 Actual</u>	<u>2014 Budgeted</u>	<u>2015 Budget</u>
519	Equipment Rental - Operations Expenses			
0001	Unreserved Fund Balance	1,108,888	269,600	141,900
0111	Full Time Salaries	169,544	234,800	236,800
0112	Temporary Pay	3,641	8,200	7,800
0123	Position Change	14,192	7,800	7,600
0126	Comp Time Taken	766		
0131	Overtime	461	8,800	8,500
0141	Vacation (Normal)	19,200		
0142	Holiday (Pay For Holidays Not	9,755		
0145	Sick Pay (Employee Related)	17,787		
0211	Social Security (Normal)	17,799	19,900	20,000
0213	Retirement Pers & Leoff	18,844	23,200	25,800
0214	Workmans Compensation	3,736	5,900	6,500
0216	L&I Retro Pool	196		
0221	Medical Insurance	49,526	58,200	49,500
0223	Life Insurance	282	300	300
0311	Office Supplies	488	600	600
0312	Operating Supplies	152	8,500	8,500
0313	Oil, Lubricants & Deisel Ex FI	17,517	26,500	31,000
0314	Books /Less \$100.00 Total Valu		300	300
0315	Repair & Maint Supplies	82,207	110,000	110,000
0323	Gas-Propane-Fuel	361,599	325,000	325,000
0351	Minor Equipment < \$5000	3,482		2,900
0411	Professional Srvcs	558	200	200
0418	Building Exp To 528	30,300	24,300	37,900
0419	Central Srvs To 517	3,500	1,800	4,300
0421	Telephone	48	200	200
0422	Postage	32	200	200
0431	Travel & Subsistence /Non-Educ	119	2,500	2,500
0432	Travel & Subsistence /Educatio	758	2,000	2,000
0441	Advertising	502	300	300
0452	Rent Oper. Cmplx To 410	193,600	193,600	193,700
0453	Rental/Lease Other Equip.		200	200
0461	Insurance To 503	10,000	7,500	6,300
0471	Utility Exp / Electricity		200	200
0473	Utility Exp / W-S-G		1,000	1,000
0482	Rpr & Maint. Eq. (Contract	81,824	90,000	90,000
0483	Repair & Maint. Other (Contrac	2,223	2,400	2,400
0491	Miscellaneous (Not Listed Belo	4,585	5,800	5,800
0492	Taxes And Assessments	65		
0495	Registration & Memberships	1,790	2,000	2,000
0496	Printing & Binding	473	200	200
0641	Machinery & Equip. Nonlease	8,527		
0661	Lease Purchase Deferring To Ca	526,801	627,100	330,000
0794	Interfund Dbt/St Repayment		67,200	
0821	Interest On Interfund Debt		10,600	
	Detail Total	<u>2,765,768</u>	<u>2,146,900</u>	<u>1,662,400</u>

City of Moses Lake
2015 Budget

		2013	2014	2015
		Actual	Budgeted	Budget
519	Equipment Rental - Operations			
	Expenditures Excluding Capital			
0100	Salaries And Wages	235,346	259,600	260,700
0200	Personnel Benefits	90,383	107,500	102,100
0300	Supplies	465,444	470,900	478,300
0400	Services And Charges	330,378	334,400	349,400
0700	Debt Service		67,200	
0800	Debt Service/Interest & Relate		10,600	
	Total Excluding Capital	1,121,551	1,250,200	1,190,500
	Capital Expenditures			
0600	Capital Outlays Over \$5000	535,328	627,100	330,000
	Capital Total	535,328	627,100	330,000
520	Equipment Rental - Debt Service	741,104	764,000	632,800
	Ending Fund Balance	1,123,888	269,600	141,900
	Fund Total	3,521,871	2,910,900	2,295,200

City of Moses Lake
2015 Budget

		<u>2013 Actual</u>	<u>2014 Budgeted</u>	<u>2015 Budget</u>
528	Building Maintenance - Operations Revenue			
308	Beginning Fund Balance			
80	BEGIN FUND BAL- UNRESERVED	591,460	950,500	908,000
	Total Beginning Fund Balance	<u>591,460</u>	<u>950,500</u>	<u>908,000</u>
340	Charges For Goods & Services			
348	I.S. Fund Sales & Service Char			
92	PROP. MNGMT FEE	2,284,700	1,852,300	2,252,900
	Total Charges For Goods & Services	<u>2,284,700</u>	<u>1,852,300</u>	<u>2,252,900</u>
360	Miscellaneous Revenue			
362	Rents,Leases & Concessions			
50	SPACE/FACILITY LEASES L-T	900		
	Total Miscellaneous Revenue	<u>900</u>	<u>0</u>	<u>0</u>
	Fund Total	<u>2,877,060</u>	<u>2,802,800</u>	<u>3,160,900</u>

City of Moses Lake
2015 Budget

		2013	2014	2015
		Actual	Budgeted	Budget
Expenses				
528	Building Maintenance - Operations			
0001	Unreserved Fund Balance	997,829	852,300	459,200
0111	Full Time Salaries	328,909	357,900	360,800
0115	Retroactive Pay	86		
0123	Position Change	680	6,000	5,800
0126	Comp Time Taken	4,111		
0131	Overtime	663	10,100	9,800
0141	Vacation (Normal)	22,285		
0142	Holiday (Pay For Holidays Not	15,778		
0145	Sick Pay (Employee Related)	14,264		
0147	Civil Leave	80		
0191	Payroll Reimbursement	(10)		
0211	Social Security (Normal)	28,791	28,600	28,800
0213	Retirement Pers & Leoff	31,460	34,500	38,500
0214	Workmans Compensation	10,047	14,700	16,500
0216	L&I Retro Pool	480		
0221	Medical Insurance	144,251	133,100	141,800
0223	Life Insurance	704	800	800
0311	Office Supplies	173	500	500
0312	Operating Supplies	36,344	35,000	35,000
0314	Books /Less \$100.00 Total Valu		300	300
0315	Repair & Maint Supplies	31,477	31,200	31,200
0323	Gas-Propane-Fuel		600	600
0351	Minor Equipment < \$5000	6,955		
0354	Computer Software		300	
0355	Small Equipment < \$1000	1,491	2,900	4,600
0411	Professional Srvcs	446	1,500	1,500
0419	Central Srvs To 517	2,400	1,300	6,500
0421	Telephone	2,976	2,000	2,000
0422	Postage	16	100	100
0432	Travel & Subsistence /Educatio		600	600
0441	Advertising		100	100
0451	Rentals - To 519	32,100	23,000	26,700
0452	Rent Oper. Cmplx To 410	52,300	52,300	52,300
0461	Insurance To 503	5,600	4,200	15,600
0471	Utility Exp / Electricity	69,493	70,000	70,000
0472	Utility Exp / Gas	5,630	22,500	22,500
0473	Utility Exp / W-S-G	35,551	34,000	34,000
0481	Repair & Maint. Building (Cont	25,488	51,000	53,800
0482	Rpr & Maint. Eq. (Contract	325	1,000	2,000
0483	Repair & Maint. Other (Contrac	10,641	10,000	
0491	Miscellaneous (Not Listed Belo	215		
0492	Taxes And Assessments	3,248	4,000	3,400
0495	Registration & Memberships		1,600	1,600
0496	Printing & Binding		100	100
0622	Buildings (Capital Improvement	18,179	13,000	
0641	Machinery & Equip. Nonlease	7,738		
0661	Lease Purchase Deferring To Ca		8,500	
0794	Interfund Dbt/St Repayment			634,200
0821	Interest On Interfund Debt	80,000	110,000	220,000
	Building Maintenance - Operations Total	2,029,195	1,919,600	2,281,200

City of Moses Lake
2015 Budget

		2013 Actual	2014 Budgeted	2015 Budget
533	<i>Building Maintenance-Construction Project</i>			
0622	Buildings (Capital Improvement	5,031		
	Building Maintenance-Construction Project Total	<u>5,031</u>	<u>0</u>	<u>0</u>
534	<i>Civic Center</i>			
0099	Transfers Out	243,365		
0643	Office Furniture & Equip	12,646		
0699	Reimbursable Labor Charges	67		
	Civic Center Total	<u>256,078</u>	<u>0</u>	<u>0</u>
	Fund Total	<u>2,290,304</u>	<u>1,919,600</u>	<u>2,281,200</u>
528	Building Maintenance - Operations			
	Expenditures Excluding Capital			
0000	Other Cost Reclassification	243,365		
0100	Salaries And Wages	386,846	374,000	376,400
0200	Personnel Benefits	215,734	211,700	226,400
0300	Supplies	76,439	70,800	72,200
0400	Services And Charges	246,430	279,300	292,800
0700	Debt Service			634,200
0800	Debt Service/Interest & Relate	80,000	110,000	220,000
	Total Excluding Capital	<u>1,248,815</u>	<u>1,045,800</u>	<u>1,822,000</u>
	Capital Expenditures			
0600	Capital Outlays Over \$5000	25,916	21,500	
0600	Capital Outlays Over \$5000	5,031		
0600	Capital Outlays Over \$5000	12,713		
	Capital Total	<u>43,660</u>	<u>21,500</u>	<u>0</u>
529	Building Maintenance-Debt Service	<u>903,401</u>	<u>883,200</u>	<u>879,700</u>
	Ending Fund Balance	<u>997,829</u>	<u>852,300</u>	<u>459,200</u>
	Fund Total	<u>3,193,705</u>	<u>2,802,800</u>	<u>3,160,900</u>

City of Moses Lake

2015 Budget

		2013 Actual	2014 Budgeted	2015 Budget
611	Fireman's Pension			
	Revenue			
308	Beginning Fund Balance			
10	BEGIN FUND BALANCE - RESERVED	383,571	230,000	179,000
	Total Beginning Fund Balance	383,571	230,000	179,000
330	Intergovernmental Revenue			
336	State Entitlements, Impact & II			
06	CRIMINAL JUSTICE FUNDING	26,147	25,000	26,000
	Total Intergovernmental Revenue	26,147	25,000	26,000
390	Other Financing Sources			
397	Trans-In			
00	TRANS-IN	73,500	73,700	
	Total Other Financing Sources	73,500	73,700	0
	Fund Total	483,217	328,700	205,000
	Expenses			
0002	Reserve For Pensions	331,910	86,700	8,000
0221	Medical Insurance	125,517	150,000	145,000
0251	Other Post Employment Benefits		60,000	23,000
0252	Direct Medical Payments	6,224	8,000	7,000
0290	Pension & Disability Payments	19,565	24,000	22,000
	Detail Total	483,217	328,700	205,000
	Expenditures Excluding Capital			
0200	Personnel Benefits	151,307	242,000	197,000
	Total Excluding Capital	151,307	242,000	197,000
	Ending Fund Balance	331,910	86,700	8,000
	Fund Total	483,217	328,700	205,000

DEBT SERVICE FUNDS

City of Moses Lake
2015 Budget

		<u>2013 Actual</u>	<u>2014 Budgeted</u>	<u>2015 Budget</u>
275	Equipment Leases			
	Revenue			
308	Beginning Fund Balance			
00	BEG FUND BAL		15,500	
30	BEG. FUND BALANCE-RESTRICTED	24,366		10,000
	Total Beginning Fund Balance	<u>24,366</u>	<u>15,500</u>	<u>10,000</u>
390	Other Financing Sources			
397	Trans-In			
00	TRANS-IN	2,200	5,800	6,000
	Total Other Financing Sources	<u>2,200</u>	<u>5,800</u>	<u>6,000</u>
	Fund Total	<u><u>26,566</u></u>	<u><u>21,300</u></u>	<u><u>16,000</u></u>
	Expenses			
0005	Reserve For Debt Service	15,140	10,900	10,000
0751	Principal Capital Lease	10,885	9,900	5,600
0835	Interest On Capital Leases/Ins	541	500	400
	Detail Total	<u>26,566</u>	<u>21,300</u>	<u>16,000</u>
0000	Fund Balance	15,140	10,900	10,000
0700	Debt Service	10,885	9,900	5,600
0800	Debt Service/Interest & Relate	541	500	400
	Fund Total	<u><u>26,566</u></u>	<u><u>21,300</u></u>	<u><u>16,000</u></u>

City of Moses Lake
2015 Budget

		<u>2013 Actual</u>	<u>2014 Budgeted</u>	<u>2015 Budget</u>
281	G.O.B. 2006 Redemption			
	Revenue			
308	Beginning Fund Balance			
00	BEG FUND BAL		150,400	
30	BEG. FUND BALANCE-RESTRICTED	151,589		149,000
	Total Beginning Fund Balance	<u>151,589</u>	<u>150,400</u>	<u>149,000</u>
390	Other Financing Sources			
397	Trans-In			
00	TRANS-IN	380,900	380,900	382,300
	Total Other Financing Sources	<u>380,900</u>	<u>380,900</u>	<u>382,300</u>
	Fund Total	<u>532,489</u>	<u>531,300</u>	<u>531,300</u>
	Expenses			
0005	Reserve For Debt Service	150,686	149,600	149,000
0711	Principal G.O. Bonds	216,667	225,000	234,000
0831	Inter On Go Debt	164,935	156,400	148,000
0891	Other Debt Service Costs	201	300	300
	Detail Total	<u>532,489</u>	<u>531,300</u>	<u>531,300</u>
0000	Fund Balance	150,686	149,600	149,000
0700	Debt Service	216,667	225,000	234,000
0800	Debt Service/Interest & Relate	165,137	156,700	148,300
	Fund Total	<u>532,489</u>	<u>531,300</u>	<u>531,300</u>

**City of Moses Lake
2015 Budget**

		<u>2013 Actual</u>	<u>2014 Budgeted</u>	<u>2015 Budget</u>
450	2011 Bond Fund			
	Revenue			
308	Beginning Fund Balance			
10	BEGIN FUND BALANCE - RESERVED	47,366	50,100	50,000
	Total Beginning Fund Balance	<u>47,366</u>	<u>50,100</u>	<u>50,000</u>
390	Other Financing Sources			
397	Trans-In			
00	TRANS-IN	580,000	564,000	566,000
	Total Other Financing Sources	<u>580,000</u>	<u>564,000</u>	<u>566,000</u>
	Fund Total	<u><u>627,366</u></u>	<u><u>614,100</u></u>	<u><u>616,000</u></u>
	Expenses			
0005	Reserve For Debt Service	50,131	50,100	50,000
0721	Principal Revenue Bonds	460,000	460,000	470,000
0832	Int On Rev Debt	107,185	104,000	96,000
0891	Other Debt Service Costs	300		
	Detail Total	<u>617,616</u>	<u>614,100</u>	<u>616,000</u>
0000	Fund Balance	50,131	50,100	50,000
0700	Debt Service	460,000	460,000	470,000
0800	Debt Service/Interest & Relate	107,485	104,000	96,000
	Fund Total	<u><u>617,616</u></u>	<u><u>614,100</u></u>	<u><u>616,000</u></u>

City of Moses Lake

2015 Budget

		2013 Actual	2014 Budgeted	2015 Budget
451	2011 Bond Reserve			
	Revenue			
308	Beginning Fund Balance			
10	BEGIN FUND BALANCE - RESERVED	567,600	567,600	567,600
	Total Beginning Fund Balance	567,600	567,600	567,600
	Fund Total	567,600	567,600	567,600
	Expenses			
0006	Reserve For Bond Guarantee	567,600	567,600	567,600
	Detail Total	567,600	567,600	567,600
0000	Fund Balance	567,600	567,600	567,600
	Fund Total	567,600	567,600	567,600

City of Moses Lake
2015 Budget

		<u>2013 Actual</u>	<u>2014 Budgeted</u>	<u>2015 Budget</u>
452	2004 Bond Fund			
	Revenue			
308	Beginning Fund Balance			
10	BEGIN FUND BALANCE - RESERVED	92,784	93,300	93,000
	Total Beginning Fund Balance	<u>92,784</u>	<u>93,300</u>	<u>93,000</u>
390	Other Financing Sources			
397	Trans-In			
00	TRANS-IN	582,000	586,000	592,000
	Total Other Financing Sources	<u>582,000</u>	<u>586,000</u>	<u>592,000</u>
	Fund Total	<u><u>674,784</u></u>	<u><u>679,300</u></u>	<u><u>685,000</u></u>
	Expenses			
0005	Reserve For Debt Service	93,544	93,300	93,000
0721	Principal Revenue Bonds	275,000	290,000	306,000
0832	Int On Rev Debt	305,938	296,000	286,000
0891	Other Debt Service Costs	302		
	Detail Total	<u>674,784</u>	<u>679,300</u>	<u>685,000</u>
0000	Fund Balance	93,544	93,300	93,000
0700	Debt Service	275,000	290,000	306,000
0800	Debt Service/Interest & Relate	306,239	296,000	286,000
	Fund Total	<u><u>674,784</u></u>	<u><u>679,300</u></u>	<u><u>685,000</u></u>

City of Moses Lake
2015 Budget

		<u>2013 Actual</u>	<u>2014 Budgeted</u>	<u>2015 Budget</u>
453	2004 Bond Reserve	Debt Service Fund		
	Revenue			
308	Beginning Fund Balance			
10	BEGIN FUND BALANCE - RESERVED	701,500	701,500	701,500
	Total Beginning Fund Balance	<u>701,500</u>	<u>701,500</u>	<u>701,500</u>
	Fund Total	<u>701,500</u>	<u>701,500</u>	<u>701,500</u>
	Expenses			
0006	Reserve For Bond Guarantee	701,500	701,500	701,500
	Detail Total	<u>701,500</u>	<u>701,500</u>	<u>701,500</u>
0000	Fund Balance	701,500	701,500	701,500
	Fund Total	<u>701,500</u>	<u>701,500</u>	<u>701,500</u>

City of Moses Lake

2015 Budget

		2013 Actual	2014 Budgeted	2015 Budget
483	Water/Sewer Leases			
	Revenue			
308	Beginning Fund Balance			
10	BEGIN FUND BALANCE - RESERVED	13,414	13,500	13,000
	Total Beginning Fund Balance	13,414	13,500	13,000
390	Other Financing Sources			
397	Trans-In			
00	TRANS-IN	43,000	2,000	
	Total Other Financing Sources	43,000	2,000	0
	Fund Total	56,414	15,500	13,000
	Expenses			
0005	Reserve For Debt Service	14,311	12,400	13,000
0751	Principal Capital Lease	40,891	3,000	
0835	Interest On Capital Leases/Ins	1,212	100	
	Detail Total	56,414	15,500	13,000
0000	Fund Balance	14,311	12,400	13,000
0700	Debt Service	40,891	3,000	
0800	Debt Service/Interest & Relate	1,212	100	
	Fund Total	56,414	15,500	13,000

City of Moses Lake
2015 Budget

		2013	2014	2015
		Actual	Budgeted	Budget
485	Public Works Trust Fund Water/Sewer Debt Sr.			
	Revenue			
308	Beginning Fund Balance			
10	BEGIN FUND BALANCE - RESERVED	15,566	15,300	15,000
	Total Beginning Fund Balance	15,566	15,300	15,000
390	Other Financing Sources			
397	Trans-In			
00	TRANS-IN	670,500	666,400	662,400
	Total Other Financing Sources	670,500	666,400	662,400
	Fund Total	686,066	681,700	677,400
	Expenses			
0005	Reserve For Debt Service	15,554	15,300	15,000
0781	Principle Intergovernmental Loan	638,009	638,100	638,400
0833	Interest Intergovernmental Debt	32,502	28,300	24,000
	Detail Total	686,066	681,700	677,400
0000	Fund Balance	15,554	15,300	15,000
0700	Debt Service	638,009	638,100	638,400
0800	Debt Service/Interest & Related	32,502	28,300	24,000
	Fund Total	686,066	681,700	677,400

City of Moses Lake
2015 Budget

		2013	2014	2015
		Actual	Budgeted	Budget
486	G.O.B. 2006 Redemption	Debt Service Fund		
	Revenue			
308	Beginning Fund Balance			
10	BEGIN FUND BALANCE - RESERVED	1,107	1,000	1,000
	Total Beginning Fund Balance	1,107	1,000	1,000
390	Other Financing Sources			
397	Trans-In			
00	TRANS-IN	76,400	76,400	76,400
	Total Other Financing Sources	76,400	76,400	76,400
	Fund Total	77,507	77,400	77,400
	Expenses			
0005	Reserve For Debt Service	1,086	1,000	1,000
0711	Principal G.O. Bonds	43,333	45,000	46,700
0831	Inter On Go Debt	32,987	31,300	29,500
0891	Other Debt Service Costs	101	100	200
	Detail Total	77,507	77,400	77,400
0000	Fund Balance	1,086	1,000	1,000
0700	Debt Service	43,333	45,000	46,700
0800	Debt Service/Interest & Relate	33,088	31,400	29,700
	Fund Total	77,507	77,400	77,400

**City of Moses Lake
2015 Budget**

		2013 Actual	2014 Budgeted	2015 Budget
499	Ambulance Debt Service	Debt Service Fund		
	Revenue			
308	Beginning Fund Balance			
10	BEGIN FUND BALANCE - RESERVED	1,917	1,900	
	Total Beginning Fund Balance	1,917	1,900	0
	Fund Total	1,917	1,900	0
	Expenses			
0005	Reserve For Debt Service		1,900	
0099	Transfers Out	1,917		
	Detail Total	1,917	1,900	0
0000	Fund Balance	1,917	1,900	
	Fund Total	1,917	1,900	0

City of Moses Lake
2015 Budget

		2013 Actual	2014 Budgeted	2015 Budget
520	Equipment Rental - Debt Service Expenses		Debt Service Fund	
0751	Principal Capital Lease	709,036	738,300	613,000
0835	Interest On Capital Leases/Ins	32,017	25,700	19,800
0891	Other Debt Service Costs	50		
	Detail Total	<u>741,104</u>	<u>764,000</u>	<u>632,800</u>
0700	Debt Service	709,036	738,300	613,000
0800	Debt Service/Interest & Relate	32,067	25,700	19,800
	Department Total	<u>741,104</u>	<u>764,000</u>	<u>632,800</u>
529	Building Maintenance-Debt Service Expenses		Debt Service Fund	
0711	Principal G.O. Bonds	715,000	715,000	735,000
0751	Principal Capital Lease		2,100	1,700
0821	Interest On Interfund Debt	30,000		
0831	Inter On Go Debt	158,401	153,000	139,800
0835	Interest On Capital Leases/Ins			200
0891	Other Debt Service Costs		13,100	3,000
	Detail Total	<u>903,401</u>	<u>883,200</u>	<u>879,700</u>
0700	Debt Service	715,000	717,100	736,700
0800	Debt Service/Interest & Relate	188,401	166,100	143,000
	Department Total	<u>903,401</u>	<u>883,200</u>	<u>879,700</u>

APPENDIX

City of Moses Lake

Capital Outlay & R & M Major Projects Budget

Fund	Dept	Obj.	Description	Budget
119			Street Repair & Reconstruction Fund	
		0632	Street Repair & Reconstruction	
			Developer project	645,000
			Fund Total	645,000
410			Water/Sewer Fund	
	411		Water	
		0641	Machinery & Equipment	
			Hypo Dilution System	30,000
			Chlorine Monitor	26,000
		0645	Water Meters	
			Meter & ERT Readers	36,000
			Department Total	92,000
	412		Sewer	
		0641	Machinery & Equipment	
			Degritter Hopper/Auger	30,000
			Department Total	30,000
			Fund Total	122,000
477			Water/Sewer Construction	
		0653	CIP Water Projects - including Reimbursable Labor	
			Raise Reservoir #7	150,000
			Replace Steel Water Main/ Larsen Improvements	300,000
			Redrill Well #4	700,000
			Distribution System Improvements	150,000
			Water System Repairs	75,000
			Developer Projects	100,000
			Project drawings	50,000
			Water Projects Total	1,525,000
		0654	CIP Sewer Projects - including Reimbursable Labor	
			Replace generators	800,000
			Backup Power for Sand Dunes Lab	50,000
			Mae Valley Sewer Improvements	1,200,000
			Longview Tracts Services	100,000
			Developer Projects	100,000
			Sewer Projects Total	2,250,000
			Fund Total	3,775,000

City of Moses Lake

Capital Outlay & R & M Major Projects Budget

Fund	Dept	Obj.	Description		Budget
493			Storm Water		
		0634	Broadway & 3rd stormwater improvements		
			Drywell Installation	200,000	
			Fund Total		200,000
498			Ambulance		
		0641	Machinery & Equipment		
			Heart Monitor Replacement	70,000	
			Fund Total		70,000
517			Central Services		
		0641	Machinery & Equipment		
	parks		Copier	12,500	
	fire		Copier	9,600	
			Fund Total		22,100
519			Equipment Rental		
	Department: 0661		Lease Purchase		
	Waste Water		Flush Truck	213,000	
	Water		Track Hoe/Attachments	62,000	
	Water		Dump Truck	47,000	
	Water		Equipment Trailer	8,000	
			Fund Total		330,000
			Total Capital Outlay & Major Projects		5,164,100

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City of Moses Lake Annual Budget Staffing Level Comparisons

Departments	<----- Budgeted ----->				Increase or (Decrease)
	2012	2013	2014	2015	
Legislative	7.8	7.8	7.8	7.8	0.00
Executive	3.2	3.2	3.2	3.2	0.00
Finance	6.54	6.54	5.54	5.54	0.00
Central Services	2	2	2	2	0.00
Community Development	13	13	10	10	0.00
Engineering	17	17	16	16	0.00
Sanitation	1.16	1.16	1.16	1.16	0.00
Building Maintenance	8	8	8	10	2.00
Street	5	5	5	5	0.00
Water	13.15	13.15	13.15	13.65	0.50
Sewer	13.15	13.15	13.65	13.65	0.00
Equipment Rental	4	4	4	4	0.00
Parks	22	22	21	21	0.00
Police	42	42	41	41	0.00
Fire	17	17	15	17	2.00
Ambulance Service	18	18	18	17	(1.00)
Storm Water	4	4	4	4	0.00
Total	197	197	188.5	192	3.50
Adjusted For:					
Council (part time)	-7	-7	-7	-7	0.00
Total Adjustments	-7	-7	-7	-7	0
Net Total Regular Staff	190	190	181.5	185	3.5

CITY OF MOSES LAKE
JANUARY 1, 2014 SALARY SCHEDULE
Information Updated as of December 4, 2014

	Salary Range		QTY
	E	A	
EXEMPT AND EXECUTIVE STAFF			
Exempt/Overtime			
City Manager		12,055	1
Municipal Services Director	6924	8654	1
Police Chief	6736	8421	1
Finance Director	6426	8032	1
Asst. Municipal Services Director/City Engineer	6386	7982	1
Fire Chief	6332	7914	1
Parks and Recreation Director	6215	7769	1
Community Development Director	6043	7554	1
Assistant City Engineer	5853	7316	0
Police Captains	5769	7211	1
Deputy Fire Chief	5739	7174	0
Public Works Superintendent	5732	7166	1
Human Resources Director	5486	6857	1
Assistant Fire Chiefs	5357	6696	2
Park Maintenance Superintendent	5031	6289	1
Recreation Superintendent	4788	5985	1
TOTAL			15
Executive, Professional and Clerical			
Development Engineer	5290	6613	1
Project Engineer	5290	6613	1
Building Official	5224	6530	1
Information Systems Manager	5068	6355	0
Accounting Division Manager	4996	6245	0
Senior Planner	4853	6067	1
Accountant II	4845	6057	2

CITY OF MOSES LAKE
JANUARY 1, 2014 SALARY SCHEDULE
Information Updated as of December 4, 2014

	Salary Range		QTY
	E	A	
Design Engineer	4759	5949	0
Engineering Tech III	4544	5680	2
Accountant	4461	5576	0
Building Inspector II	4328	5410	1
Associate Planner	4163	5203	0
Museum & Art Center Manager	4232	5290	1
Recreation Supervisor	4232	5290	2
Engineering Tech II	4112	5139	9
Building Inspector	4105	5131	0
Utility Service Supervisor	4022	5027	1
Administrative Secretary	3768	4710	1
Executive Secretary	3768	4710	1
Engineering Tech I	3708	4635	0
Code Enforcement Officer II	3648	4560	1
Assistant Planner	3553	4441	2
Clerical Supervisor - Police Department	3521	4401	1
Community Services Officer	3492	4365	2
Building and Planning Technician	3450	4313	1
Senior Accounting Clerk	3431	4288	2
Code Enforcement Officer	3431	4288	1
Department Secretary	3370	4212	5
Network Technician	3246	4058	2
Meter Reader	3244	4054	2
Utility Billing Specialist	3227	4033	1
Fire Clerk	2997	3746	1
Municipal Services Clerk	2997	3746	1

CITY OF MOSES LAKE
JANUARY 1, 2014 SALARY SCHEDULE
Information Updated as of December 4, 2014

	Salary Range		QTY
	E	A	
Police Clerk	2997	3746	3
Police Specialist	2997	3746	1
Utility Clerk	2997	3746	2
Customer Service Representative	2766	3458	1
Museum Curator	2766	3458	1
Concessions/Food Service Supervisor	2431	3039	0
TOTAL			54
UNREPRESENTED (Parks & Public Works Maintenance)			
Wastewater Division Supervisor	4821	6027	1
Water Division Supervisor	4821	6027	1
Street Division Supervisor	4731	5914	1
Equipment Rental Supervisor	4350	5438	1
Building Maintenance Supervisor	4213	5266	1
Wastewater Division Foreman	4206	5257	1
Water Division Foreman	4206	5257	1
Street Division Foreman	4118	5148	1
Parks Maintenance Foreman	4057	5072	1
Wastewater Treatment Plant Lead Operator	3991	4989	1
Equipment Rental Foreman	3983	4978	1
Building Maintenance Foreman	3816	4770	1
Wastewater Treatment Plant Operator	3748	4685	2
Water Quality Specialist	3748	4685	2
Equipment Mechanic	3673	4592	2
Maintenance Worker II (Water & Sewer)	3613	4517	10
Parks Maintenance Technician	3613	4517	6
Street Maintenance Worker	3613	4517	6

CITY OF MOSES LAKE
JANUARY 1, 2014 SALARY SCHEDULE
Information Updated as of December 4, 2014

				Salary Range		QTY
				E	A	
Building Maintenance Worker				3350	4188	1
Maintenance Worker I (Sewer)				3142	3928	1
Parks Maintenance Worker				3142	3928	2
Lead Janitor				2700	3375	1
Janitor				2362	2952	6
TOTAL						51
POLICE UNION						
Sergeant				5153	6441	4
Corporal				4744	5930	3
Police Officer	Entry (E) 4519	Step 2 4801	Step 3 5086	Step 4 5372	5649	24
TOTAL						31
FIRE UNION						
Captain				5094	6367	3
Paramedic/Firefighter				4728	5910	14
Fire Inspector				4726	5907	1
Firefighter/EMT				4354	5443	9
Paramedic				3616	4520	1
EMT				3338	4173	1
TOTAL						29
GRAND TOTAL						180

City of Moses Lake
Bond Principal, Interest and Interest Rates
As of December 31, 2014

Year	2004 Water/Sewer Revenue Bonds			2006 Water/Sewer GO Bonds Dntown wtr/swr main			2011 Water/Sewer Revenue Bonds Operations Complex			Water/Sewer Total Debt		
	Principal	Interest	Rate	Principal	Interest	Rate	Principal	Interest	Rate	Principal	Interest	Total
Totals	5,835,000	1,936,300		706,667	207,990		3,530,000	417,226		10,071,667	2,561,516	12,633,183
2015	305,000	284,750	4.00%	46,667	29,520	4.00%	470,000	94,075	2.00%	821,667	408,345	1,230,011
2016	395,000	272,550	5.00%	48,333	27,653	4.05%	480,000	84,675	2.50%	923,333	384,878	1,308,211
2017	415,000	256,750	5.00%	50,833	25,695	4.10%	490,000	73,875	2.50%	955,833	356,320	1,312,154
2018	435,000	236,000	5.00%	52,500	23,611	4.15%	500,000	62,850	2.70%	987,500	322,461	1,309,961
2019	460,000	214,250	5.00%	55,000	21,433	4.15%	515,000	49,100	2.70%	1,030,000	284,783	1,314,783
2020	485,000	191,250	5.00%	57,500	19,150	4.15%	530,000	34,938	3.25%	1,072,500	245,338	1,317,838
2021	515,000	167,000	5.00%	59,167	16,764	4.15%	545,000	17,713	3.25%	1,119,167	201,477	1,320,643
2022	545,000	141,250	5.00%	61,667	14,308	4.25%				606,667	155,558	762,225
2023	1,110,000	114,000	5.00%	64,167	11,688	4.25%				1,174,167	125,688	1,299,854
2024	1,170,000	58,500	5.00%	67,500	8,960	4.25%				1,237,500	67,460	1,304,960
2025				70,000	6,092	4.25%				70,000	6,092	76,092
2026				73,333	3,117	4.25%				73,333	3,117	76,450
2027												

	2006 G.O. Bonds 5083333 2537142			2010 Civic Center GO Bonds			2012 G.O. Refunding Bond			General Obligation Bonds Total Debt		
	Principal	Interest	Rate	Principal	Interest	Rate	Principal	Interest	Rate	Principal	Interest	Total
Totals	3,533,333	1,039,950		3,720,000	394,550		1,480,000	208,420		8,733,333	1,642,920	10,376,253
2015	233,333	147,598	4.00%	580,000	104,413	2.25%	155,000	35,360	1.00%	968,333	287,370	1,255,704
2016	241,667	138,265	4.05%	595,000	91,363	2.50%	155,000	33,810	1.20%	991,667	263,437	1,255,104
2017	254,167	128,477	4.10%	610,000	76,488	2.75%	155,000	31,950	2.00%	1,019,167	236,915	1,256,081
2018	262,500	118,056	4.15%	625,000	59,713	3.00%	160,000	28,850	2.00%	1,047,500	206,619	1,254,119
2019	275,000	107,163	4.15%	645,000	40,963	3.00%	160,000	25,650	3.00%	1,080,000	173,775	1,253,775
2020	287,500	95,750	4.15%	665,000	21,613	3.25%	165,000	20,850	3.00%	1,117,500	138,213	1,255,712
2021	295,833	83,819	4.15%				175,000	15,900	3.00%	470,833	99,719	570,552
2022	308,333	71,542	4.25%				175,000	10,650	3.00%	483,333	82,192	565,525
2023	320,833	58,438	4.25%				180,000	5,400	3.00%	500,833	63,838	564,671
2024	337,500	44,802	4.25%							337,500	44,802	382,302
2025	350,000	30,458	4.25%							350,000	30,458	380,458
2026	366,667	15,583	4.25%							366,667	15,583	382,250

2014 OTHER DEBT OUTSTANDING

Water/Sewer (Revenue)	
PWTF - Eight loans	3,899,565
Lease Purchase (estimate)	3,007
General Obligation:	
Lease Purchase (estimate)	1,994,672

FUNDS RESERVED FOR DEBT SERVICE AND BONDS GUARANTEES AS OF 12/31/14

Revenue	
450 2011 Bond Fund	511,587
451 2011 Bond Reserve	567,600
452 2004 Bond Fund	573,000
453 2004 Bond Reserve	701,500
483 Water/Sewer Lease Purchase	16,000
485 Water/Sewer PWTF	682,000
486 GOB 2006 Redemption	77,500
General Obligation	
275 Equipment Leases	19,885
281 GOB 2006 Redemption	531,600

PROPOSED FUNDING IN THE 2015 BUDGET BY DEBT

General Obligation	
Lease	
Equipment Rental	330,000

INTERFUND LOANS PAYABLE AS OF 10/30/2014

		2014 Payment	
020	Park & Recreation	178,070	482,665
493	Storm Water Fund	20,604	20,400
498	Ambulance Service Fund	201,930	400,999
528	Building maintenance	110,000	5,500,000
	Total	510,604	6,404,064

City of Moses Lake
Interfund Loans Principal, Interest
As of December 31, 2014

Year	020 Repay 490 borrowed 2011			493 repay 410 borrowed 2011			498 repay 410 borrowed 2010/2013			498 repay 490 borrowed 2010			528 repay 410 borrowed 2010			528 repay 477 borrowed 2011			Total Debt		
	Principal	Interest	Balance	Principal	Interest	Balance	Principal	Interest	Balance	Principal	Interest	Balance	Principal	Interest	Balance	Principal	Interest	Balance	Principal	Interest	Total
Totals	298,291	22,794		20,400	204		309,199	4,435		91,800	1,200		1,500,000	136,732		4,000,000	364,619		6,319,690	531,991	6,851,681
2015	162,409.33	15,660.26	135,881.26	20,400	204	0	174,537	3,088	67,331	91,800	1,200	0	0	30,000	1,500,000	0	80,000.00	4,000,000.00	482,148	131,152	613,301
2016	135,881.26	7,133.77	0.00				134,662	1,347	0				237,789	30,000	1,262,211	634,103.25	80,000.00	3,365,896.75	1,175,768	119,150	1,294,918
2017													242,544	25,244	1,019,667	646,785.32	67,317.94	2,719,111.44	922,995	92,899	1,015,894
2018													247,395	20,393	772,271	659,721.02	54,382.23	2,059,390.42	907,116	74,776	981,892
2019													252,343	15,445	519,928	672,915.44	41,187.81	1,386,474.98	925,259	56,633	981,892
2020													257,390	10,399	262,538	686,373.75	27,729.50	700,101.23	943,764	38,128	981,892
2021													262,538	5,251	(0)	700,101.23	14,002.02	0.00	962,639	19,253	981,892
2022																			0	0	0
2023																			0	0	0
2024																			0	0	0
2025																			0	0	0
2026																			0	0	0
2027																			0	0	0

Year	490 repay 410 2013																				
	Principal	Interest	Balance	Principal	Interest	Balance	Principal	Interest	Balance	Principal	Interest	Balance	Principal	Interest	Balance	Principal	Interest	Balance	Principal	Interest	Total
Totals	100,000	2,007																			
2015	33,002.21	1,000.00	66,997.79																		
2016	33,332.23	669.98	33,665.56																		
2017	33,665.56	336.66	0.00																		