

CITY OF
MOSES LAKE, WASHINGTON

2014 Final Budget

City of Moses Lake Washington

City Council

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Jon Lane
Bill Ecret
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City Manager

2014 Final Budget

W Robert Taylor
Finance Director

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CITY OF MOSES LAKE 2014 FINAL BUDGET

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June 30, 2014



Honorable Mayor and
Moses Lake City Council

Gentlemen

The 2014 Budget is herein presented as agreed upon by City Council during the budget study session.

The 2014 Budget maintains all existing programs intact although expenditures for some capital projects continues to be restrained, although improving financial projections allow for the inclusion of some proprietary fund projects. This is necessary because of the reduction in property tax receipts because of the ongoing dispute between Grant County and REC over the assessed value of REC properties. Because of the dispute, the City's property tax receipts are lower in 2014 by approximately \$2,8000,000 over the highest amount of property taxes which the City received in 2011.

There is no General Fund Ending Fund Balance in this budget. Instead the budget reflects placing \$713,000 in a reserve for capital improvements. 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 an ending fund balance in 2014.

This budget contains only a 1% property tax increase in 2014 on property taxed in 2013. 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 2014 accruing to the benefit of the General Fund is figured at \$5,050,000. This is a little more than was budgeted in 2012. However, it should be noted that sales tax receipts dropped by about 6% between 2009 and 2010 on top of a 10% decrease between 2008 and 2009. This figure includes \$2,525,000 in sales tax budgeted in 2014 with the first one half cent sales tax authority. Another \$2,525,000 in sales tax revenues has been added from the second one half cent in sales tax authority.

The "Comprehensive Budget" as contained in the 2014 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 \$49,632,700.

The operating budget including debt service payments, and continuing project estimates for 2014 as contained in this 2014 Budget for the General Fund totals \$20,835,500. In 2013 the same budget, debt service, and continuing project estimates totaled \$23,198,900. There is a decrease then of \$2,333,400 or about 10% comparing 2014 to 2013.

Wage increases for 2014 for represented Police and Fire Department employees are dictated by labor contracts. A salary increase of 2% for non-union, association, and exempt employees as directed by the City Council is included in this budget.

The city's labor costs have been affected by rising medical insurance premiums. In 2014 employees will continue contributing to medical care coverages and share in the rising costs of medical insurance. The contributions for 2014 are the same as required in 2013.

The Police Department budget of \$5,606,400 and the Fire Department budget of \$2,488,000 equals approximately 39% of the City's entire proposed General Fund Budget. That leaves approximately 61% for the Legislative, Executive, Finance, Community Development, Legal/Judicial, Miscellaneous Services, Library, Engineering, Airport, and Park and Recreation Budgets.

The Street Repair and Reconstruction Fund shows a carryover balance of \$213,700 going into 2014 and the receipt of nothing from the General Fund. Last year the City transferred \$630,000 from the General Fund. There is proposed to be appropriated over \$390,000 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 2015 of \$472,700.

In order to balance the Street Department budget, \$1,410,900 was transferred from the General Fund. However, no Street Repair and Reconstruction Fund monies or Street Improvement monies were transferred into the Street Fund. Receipts from the Street Lighting Utility Assessment have been eliminated. This amounts to an approximate \$125,000 - \$150,000 revenue loss. Efforts are underway to restore the ability to receipt those funds again or find another manner to fund street lighting costs.

The Equipment Rental Budget has decreased from \$3,930,900 in 2013 to \$2,910,900 in this budget. There is a decrease in the ending fund balance from \$1,362,900 to \$269,600 in 2014. Equipment rental fees were not increased in the 2014 budget.

In the Water/Sewer Fund the beginning fund balance is smaller than it was in 2013, \$3,571,800 in 2013 vs \$3,070,200 in 2014. The ending fund balance increased, going from \$1,173,400 in 2013 to \$1,295,500 in 2014. The larger expenditures in the Water/Sewer Fund include debt service, \$2,391,400, the transfer to the Water/Sewer Construction Fund, \$4,040,000, and B & O taxes paid to the State of Washington, \$465,000. Those four expenditures equal \$6,896,400. Those four expenditures, along with the ending fund balance of \$1,295,500 equals \$8,191,900 or 62% of this budget.

In the Water/Sewer Construction Fund, there shows a reserve for future construction of \$1,668,800. That evidences an increase of \$108,200 in the ending fund balance with this 2014 budget. The low reserve reflects large expenditures in the construction fund for water/sewer capital projects dedicated to expanding the utilities to unserved areas and monitoring the integrity of the utility infrastructure.

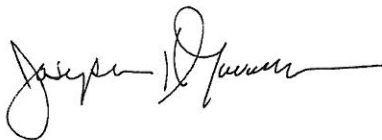
The Sanitation Fund show a total expenditure of \$2,917,700, which includes an ending fund balance of \$77,300. The fund balance decreased comparing 2014 to 2013.

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

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

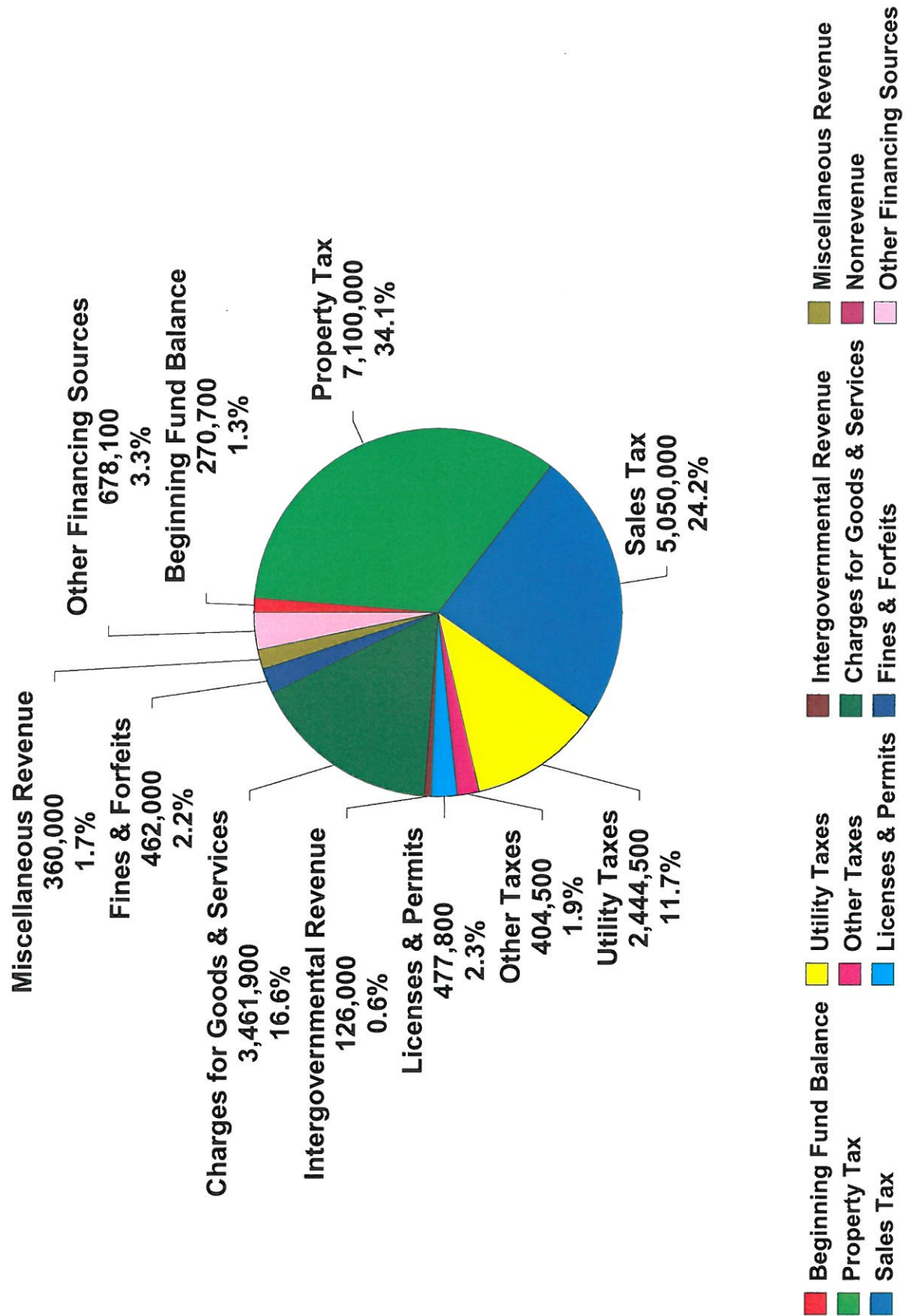
Respectfully submitted



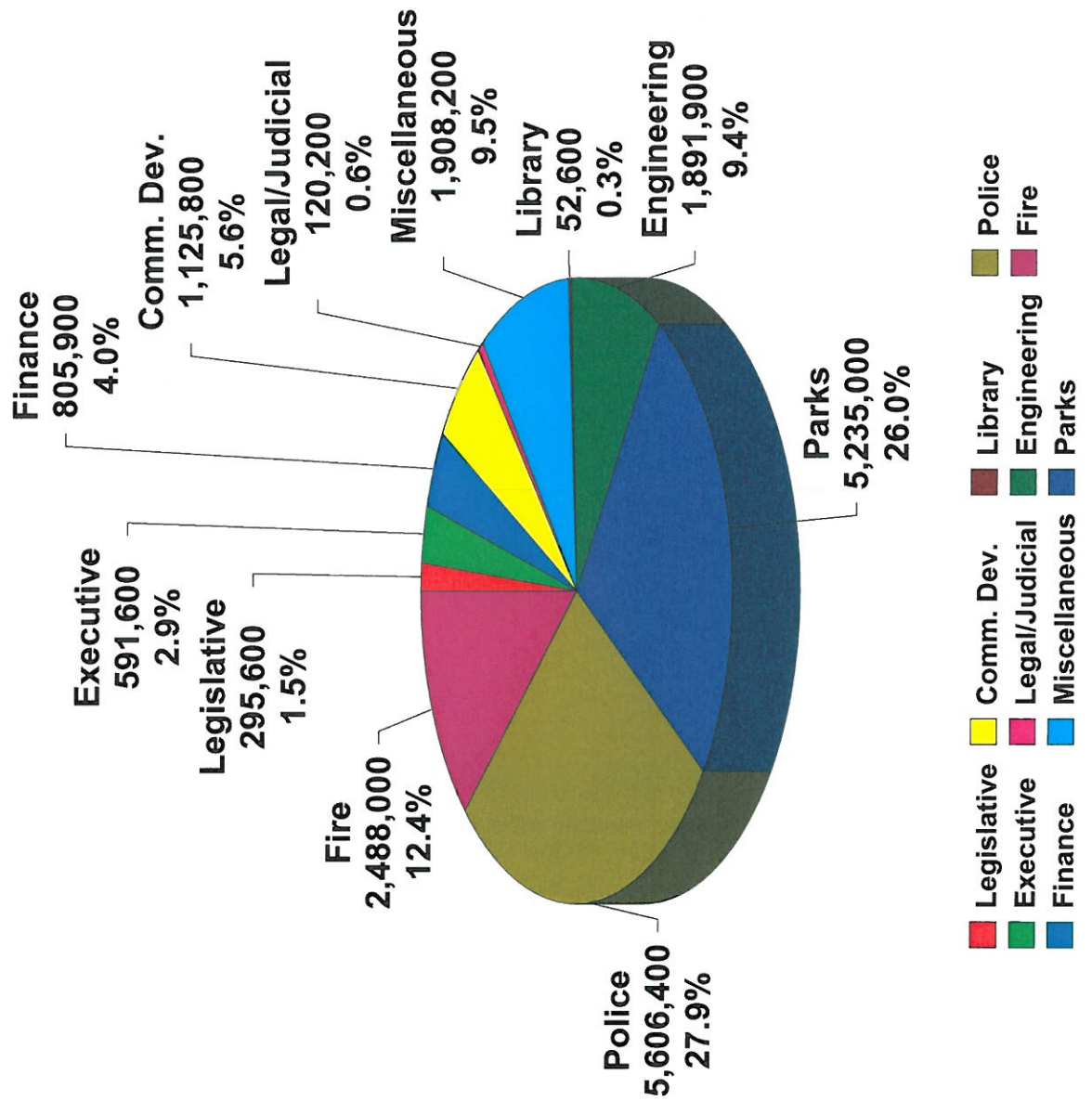
Joseph K. Gavinski
City Manager

JKG:jt

General Fund Revenue

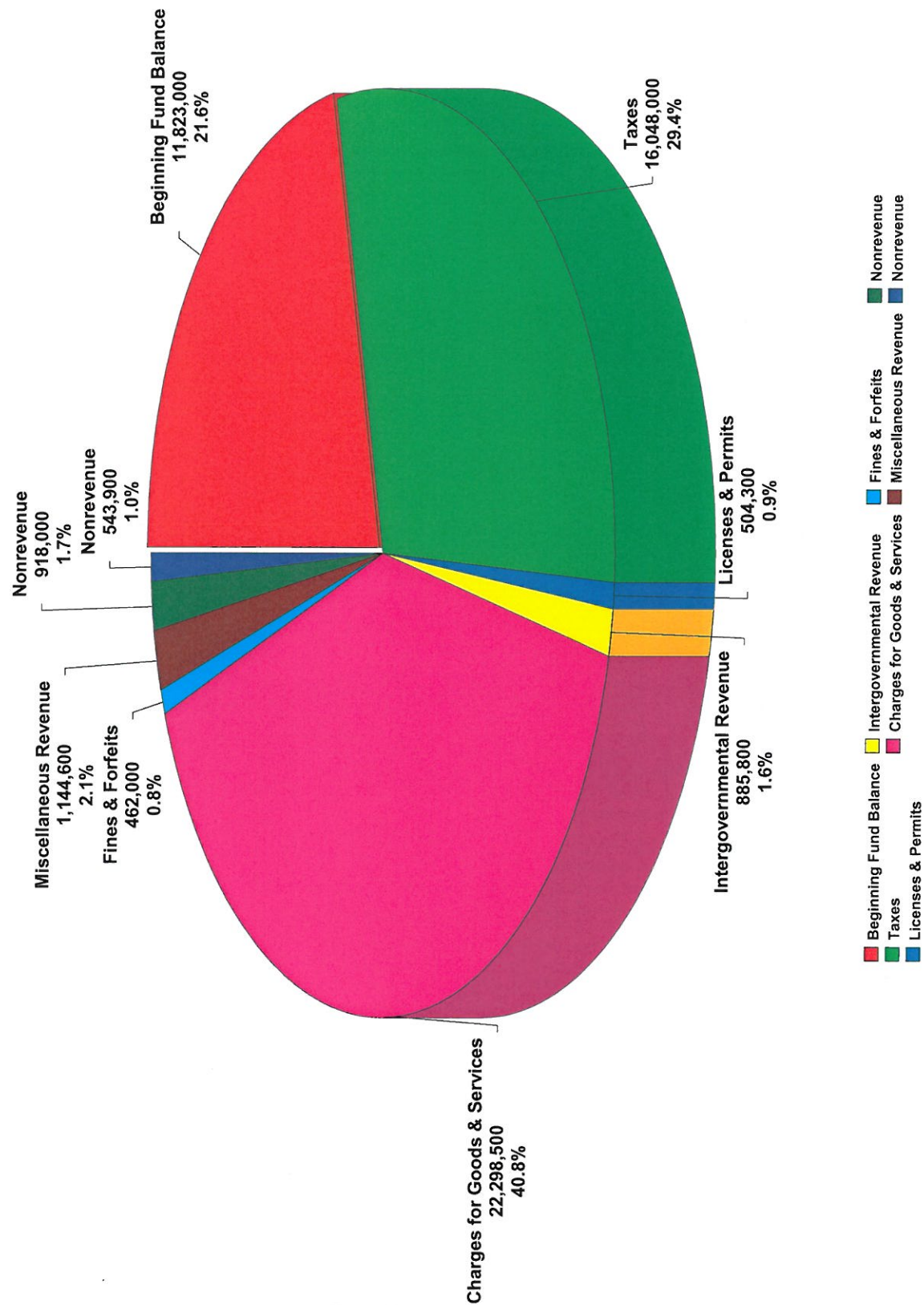


General Fund Expenditures By Department



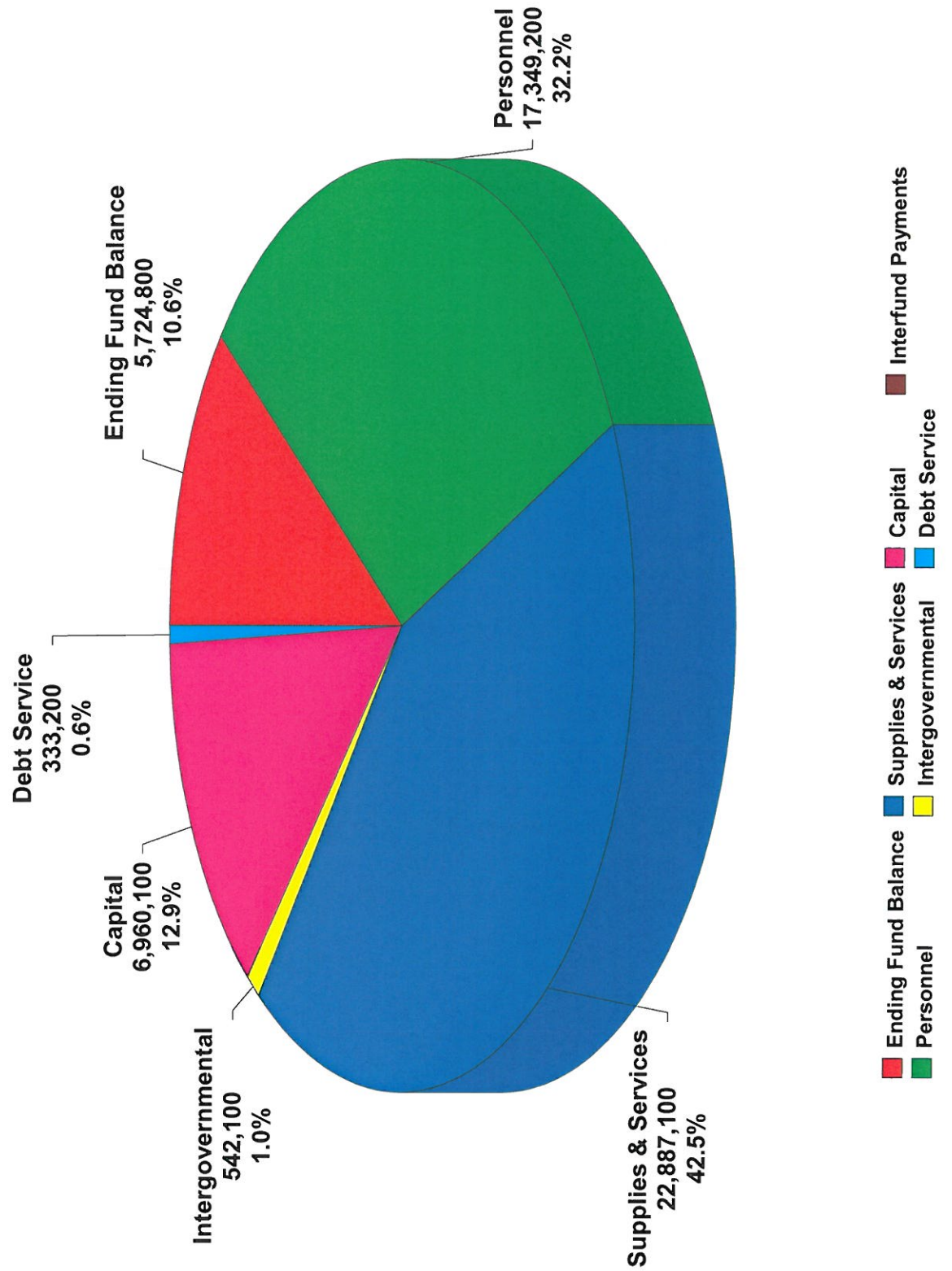
Revenue By Source

City of Moses Lake



Expenditures By Object

City of Moses Lake



ORDINANCE NO. 2693

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 2014

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, 2013, was \$6,813,394, which was reduced from the anticipated levy in 2013, because of a pending appeal of a taxpayers assessment before the State of Washington's Board of Tax Appeals. The reduction in levy amount will probably remain in place until a resolution of the appeal.
- E. The City of Moses Lake has a population of more than 10,000.
- F. Public hearings were held, with notice duly provided, to consider the city's current expense budget for the 2014 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 2014 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 \$3,511,790, 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 2014 levy in the amount of \$15,000,000 which is a percentage increase of 51.5424471% from the previous year, and any increase due to the annexation of new territory, new construction, and refunds made. Included in the levy increase is a 1% percentage increase

November 12, 2013

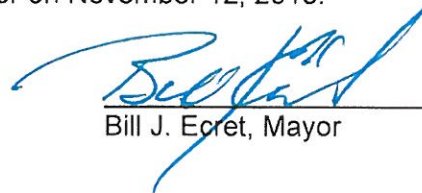
in the highest levy amount the City has received since 1985 which was \$10,222,955 in 2011, in the dollar amount of \$102,230.

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 12, 2013.

ATTEST:


W. Robert Taylor, Finance Director


Bill J. Ecret, Mayor

APPROVED AS TO FORM:


Katherine L. Kenison, City Attorney

ORDINANCE NO. 2694

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 2014

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

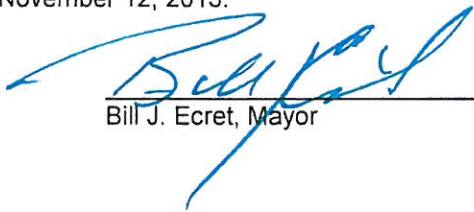
RCW 84.52.020 and 84.52.070 provides for the estimated tax levied by the City Council be certified to the County Commissioners on or before November 30, 2013 and

Section 2. The following estimated taxes for general municipal purposes of the City of Moses Lake for the year 2014 be and the same are hereby levied upon all taxable property within the City of Moses Lake, as determined in the year 2013.

<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		\$943,139.32

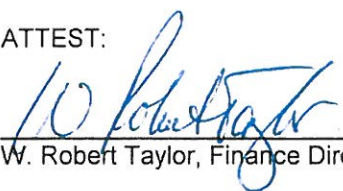
Section 3. This ordinance shall take effect and be in force five (5) days after its passage and publication as provided by law.

Adopted by the City Council and signed by its Mayor on November 12, 2013.




Bill J. Ecret, Mayor

ATTEST:



W. Robert Taylor, Finance Director

APPROVED AS TO FORM:



Katherine L. Kenison, City Attorney

City of Moses Lake

Summary of Tax Levy

	2011	2012	2013	2014
Population	20,640	20,950	21,250	21,450
Assessed Valuation	3,185,018,910	2,735,223,789	2,163,776,315	2,173,280,985
General Tax Levy	10,222,955	8,681,816	6,813,394	6,843,323

ORDINANCE NO. 2696

AN ORDINANCE ADOPTING THE BUDGET FOR THE CITY OF MOSES LAKE, WASHINGTON FOR THE YEAR OF 2014

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 2014 are as follows:

GENERAL FUND	\$20,835,500
TOURISM ACTIVITIES	553,900
GRANTS AND DONATIONS	274,000
PATHS & TRAILS	371,300
STREET FUND	1,978,400
STREET REPAIR AND RECONSTRUCTION FUND	862,700
PARK AND RECREATION IMPROVEMENT FUND	66,500
PARK MITIGATION CAPITAL PROJECT	300,900
WATER/SEWER FUND (M & O)	13,216,200
WATER RIGHTS	1,032,600
WATER/SEWER CONSTRUCTION FUND	6,708,000
SANITATION FUND	2,917,700
STORM WATER	1,467,100
AIRPORT	422,200
AMBULANCE FUND	2,789,500
UNEMPLOYMENT COMPENSATION INSURANCE FUND	154,500
SELF INSURANCE FUND	1,186,200
CENTRAL SERVICES FUND	620,600
EQUIPMENT RENTAL FUND	2,146,900
BUILDING FUND, (M & O)	1,919,600
FIREMEN'S PENSION FUND	328,700
TOTAL	<u>\$60,153,000</u>

Section 2. The 2014 Budget includes \$9,727,800 of operating "transfers-out" which are also budgeted at their point of expenditure or are transferred to non-budgeted debt service accounts. The 2014 Budget provides for internal service fund service expenditures of \$6,027,800. These funds provide services for the other funds and are supported by rates included in other budgets, as well as being budgeted as internal service funds. Ending fund balances in operating funds excluding internal service, debt service, and fiduciary funds total \$4,692,200 and require further appropriation by the City Council before they can be expended.

Section 3. The 2014 Comprehensive Budget for the city as a whole is \$49,632,700 which includes an estimated \$3,935,200 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 2014 Operating Budget including all carry over projects, estimations for debt service and debt service fund balances is \$65,691,800.

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

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

Section 6. Internal service fund rates have been computed for 2014 as directed by the City Manager. The rates by fund and department are spread in the various budgets in the preliminary budget document. The internal service fund rates are hereby confirmed and approved by this ordinance.


Section 7. The budget for the 2014 fiscal year is adopted by reference.

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

Adopted by the City Council and signed by its Mayor on November 26, 2013.

ATTEST:


W. Robert Taylor, Finance Director


Bill Ecret, Mayor

APPROVED AS TO FORM:


Katherine L. Kenison, City Attorney

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BUDGET

SUMMARIES

City of Moses Lake
Ordinance Budget
Summary by Fund

Fund	Description	2012 Actual	2013 Budgeted	2014 Budget
General Fund				
001	Legislative	273,265	325,600	295,600
002	Executive	537,455	619,600	591,600
003	Finance	896,704	887,600	805,900
004	Community Development	1,196,040	1,324,400	1,125,800
005	Legal/Judicial	99,788	128,800	120,200
006	Miscellaneous Services	6,717,711	3,727,800	2,622,500
007	Library	61,240	61,000	52,600
010	Engineering	1,866,628	1,915,000	1,891,900
020	Park Recreation	5,582,865	5,695,000	5,235,000
030	Police	5,577,241	5,848,900	5,606,400
040	Fire	2,661,148	2,665,200	2,488,000
	<i>General Fund Total</i>	<u>25,470,086</u>	<u>23,198,900</u>	<u>20,835,500</u>
Special Revenue Funds				
101	Contingency Fund	581,000	0	0
102	Tourism Activities	495,816	475,000	553,900
103	Grants and Donations	298,062	223,900	274,000
114	Paths & Trails	238,887	225,000	371,300
116	Street	2,185,346	1,995,900	1,978,400
119	Street Repair/Reconstruction	1,213,415	1,316,600	862,700
150	Parks Fees	0	0	0
197	Basin Homes Block Grant	0	0	0
	<i>Special Revenue Total</i>	<u>5,012,526</u>	<u>4,236,400</u>	<u>4,040,300</u>
Capital Projects Funds				
308	Capital	257,449	0	0
314	Park & Recreation Improvements	114,705	60,000	66,500
315	Parks Mitigation	328,419	300,200	300,900
	<i>Capital Projects Total</i>	<u>700,574</u>	<u>360,200</u>	<u>367,400</u>
Proprietary Funds				
410	Water / Sewer Fund	15,876,515	13,469,000	13,216,200
471	Water Rights	592,673	832,600	1,032,600
477	Water Sewer Construction	6,237,058	5,839,800	6,708,000
490	Sanitation Fund	3,253,808	2,805,600	2,917,700
493	Storm Water	1,047,944	1,752,500	1,467,100
495	Airport	104,130	95,600	422,200
498	Ambulance	3,018,202	2,992,800	2,789,500
	<i>Proprietary Totals</i>	<u>30,130,330</u>	<u>27,787,900</u>	<u>28,553,300</u>

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

Fund	Description	2012 Actual	2013 Budgeted	2014 Budget
Internal Service Funds				
501	Unemployment Comp Insurance	262,467	191,000	154,500
503	Self-Insurance	1,193,042	1,275,200	1,186,200
517	Central Services - Operations	642,172	781,900	620,600
519	Equipment Rental - Operations	3,438,796	3,212,700	2,146,900
528	Building Maintenance - Operations	2,086,550	1,491,300	1,919,600
	<i>Internal Service Totals</i>	<u>7,623,027</u>	<u>6,952,100</u>	<u>6,027,800</u>
Fiduciary Funds				
611	Fireman's Pension	568,010	485,800	328,700
	<i>Fiduciary Totals</i>	<u>568,010</u>	<u>485,800</u>	<u>328,700</u>
Final Total		<u>69,504,553</u>	<u>63,021,300</u>	<u>60,153,000</u>

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

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

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

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

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

City of Moses Lake
Comprehensive Budget
Summary by Fund

Fund	Description	2012 Actual	2013 Budgeted	2014 Budget
General Fund				
001	Legislative	131,465	157,400	265,600
002	Executive	380,655	408,500	540,600
003	Finance	654,104	666,000	733,400
004	Community Development	1,038,740	1,160,500	1,016,300
005	Legal/Judicial	84,988	112,400	113,300
006	Miscellaneous Services	236,454	177,200	1,907,500
007	Library	13,740	13,500	14,600
010	Engineering	1,595,028	1,635,200	1,706,400
020	Park Recreation	3,811,895	3,828,000	4,217,600
030	Police	4,946,852	5,202,300	5,146,000
040	Fire	1,933,248	1,929,200	1,889,300
	<i>General Fund Total</i>	<u>14,827,170</u>	<u>15,290,200</u>	<u>17,550,600</u>
Special Revenue Funds				
102	Tourism Activities	215,816	195,000	372,600
103	Grants and Donations	204,456	207,000	172,100
114	Paths & Trails	11,449	36,000	326,600
116	Street	1,292,405	1,398,800	1,556,100
119	Street Repair/Reconstruction	734,072	1,290,000	390,000
	<i>Special Revenue Total</i>	<u>2,458,199</u>	<u>3,126,800</u>	<u>2,817,400</u>
Debt Service Funds				
275	Equipment Leases	10,910	11,000	10,400
281	G.O.B. 2006 Redemption	0	382,000	381,700
284	1998 Refunding G. O. B.	95,199	0	0
285	2002 Refunding Bonds	280,611	0	0
	<i>Debt Service Total</i>	<u>386,721</u>	<u>393,000</u>	<u>392,100</u>
Capital Projects Funds				
314	Park & Recreation Improvements	48,172	0	0
315	Parks Mitigation	92,590	300,000	300,000
	<i>Capital Projects Total</i>	<u>140,762</u>	<u>300,000</u>	<u>300,000</u>

City of Moses Lake
Comprehensive Budget
Summary by Fund

Fund	Description	2012 Actual	2013 Budgeted	2014 Budget
Proprietary Funds				
410	Water / Sewer Fund	4,353,538	4,643,500	9,504,300
450	2011 Bond Fund	568,197	567,200	564,000
451	2011 Bond Reserve	0	0	0
452	2004 Bond Fund	564,688	581,400	586,000
471	Water Rights	0	0	0
477	Water Sewer Construction	3,728,944	4,280,000	5,040,000
483	Water/Sewer Leases	42,642	42,900	3,100
485	Public Works Trust Fund Water/Sewer Debt Sr.	696,190	670,700	666,400
486	G.O.B. 2006 Redemption	76,358	76,500	76,400
490	Sanitation Fund	2,820,001	2,491,050	2,677,000
493	Storm Water	468,044	1,352,100	1,306,600
495	Airport	31,402	14,200	363,400
498	Ambulance	2,116,472	2,065,300	2,148,000
499	Ambulance Debt Service	29,295	0	0
	<i>Proprietary Totals</i>	<u>15,495,770</u>	<u>16,784,850</u>	<u>22,935,200</u>
Internal Service Funds				
501	Unemployment Comp Insurance	36,396	71,500	41,500
503	Self-Insurance	514,420	571,000	566,000
516	Central Services - Debt Service	0	5,800	0
517	Central Services - Operations	472,471	464,800	447,900
519	Equipment Rental - Operations	1,711,672	1,534,600	1,765,900
520	Equipment Rental - Debt Service	802,850	718,200	764,000
528	Building Maintenance - Operations	1,293,790	828,700	928,800
529	Building Maintenance-Debt Service	1,102,881	930,300	883,200
	<i>Internal Service Totals</i>	<u>5,934,479</u>	<u>5,124,900</u>	<u>5,397,300</u>
Fiduciary Funds				
611	Fireman's Pension	184,440	250,000	242,000
	<i>Fiduciary Totals</i>	<u>184,440</u>	<u>250,000</u>	<u>242,000</u>
Final Total		<u>39,427,539</u>	<u>41,269,750</u>	<u>49,634,600</u>

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

City of Moses Lake
Operating Budget
Summary by Fund

Fund	Description	2012 Actual	2013 Budgeted	2014 Budget
General Fund				
001	Legislative	273,265	325,600	295,600
002	Executive	537,455	619,600	591,600
003	Finance	896,704	887,600	805,900
004	Community Development	1,196,040	1,324,400	1,125,800
005	Legal/Judicial	99,788	128,800	120,200
006	Miscellaneous Services	6,717,711	3,727,800	2,622,500
007	Library	61,240	61,000	52,600
010	Engineering	1,866,628	1,915,000	1,891,900
020	Park Recreation	5,582,865	5,695,000	5,235,000
030	Police	5,577,241	5,848,900	5,606,400
040	Fire	2,661,148	2,665,200	2,488,000
	<i>General Fund Total</i>	<u>25,470,086</u>	<u>23,198,900</u>	<u>20,835,500</u>
Special Revenue Funds				
101	Contingency Fund	581,000	0	0
102	Tourism Activities	495,816	475,000	553,900
103	Grants and Donations	298,062	223,900	274,000
114	Paths & Trails	238,887	225,000	371,300
116	Street	2,185,346	1,995,900	1,978,400
119	Street Repair/Reconstruction	1,213,415	1,316,600	862,700
150	Parks Fees	0	0	0
197	Basin Homes Block Grant	0	0	0
	<i>Special Revenue Total</i>	<u>4,431,526</u>	<u>4,236,400</u>	<u>4,040,300</u>
Debt Service Funds				
275	Equipment Leases	35,276	26,700	21,300
281	G.O.B. 2006 Redemption	533,080	532,500	531,300
283	Central Drive LID #58	0	0	0
284	1998 Refunding G. O. B.	95,475	300	0
285	2002 Refunding Bonds	280,611	0	0
	<i>Debt Service Total</i>	<u>944,442</u>	<u>559,500</u>	<u>552,600</u>
Capital Projects Funds				
308	Capital	257,449	0	0
314	Park & Recreation Improvements	114,705	60,000	66,500
315	Parks Mitigation	328,419	300,200	300,900
	<i>Capital Projects Total</i>	<u>700,574</u>	<u>360,200</u>	<u>367,400</u>

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

Fund	Description	2012 Actual	2013 Budgeted	2014 Budget
Proprietary Funds				
410	Water / Sewer Fund	15,876,515	13,469,000	13,216,200
450	2011 Bond Fund	615,563	627,600	614,100
451	2011 Bond Reserve	567,600	567,600	567,600
452	2004 Bond Fund	657,471	674,700	679,300
453	2004 Bond Reserve	701,500	701,500	701,500
471	Water Rights	592,673	832,600	1,032,600
477	Water Sewer Construction	6,237,058	5,839,800	6,708,000
483	Water/Sewer Leases	56,056	56,100	15,500
485	Public Works Trust Fund Water/Sewer Debt Sr.	711,755	686,100	681,700
486	G.O.B. 2006 Redemption	77,465	77,500	77,400
490	Sanitation Fund	3,253,808	2,805,600	2,917,700
493	Storm Water	1,047,944	1,752,500	1,467,100
495	Airport	104,130	95,600	422,200
498	Ambulance	3,018,202	2,992,800	2,789,500
499	Ambulance Debt Service	31,213	2,000	1,900
	<i>Proprietary Totals</i>	<u>33,548,953</u>	<u>31,181,000</u>	<u>31,892,300</u>
Internal Service Funds				
501	Unemployment Comp Insurance	262,467	191,000	154,500
503	Self-Insurance	1,193,042	1,275,200	1,186,200
516	Central Services - Debt Service	0	5,800	0
517	Central Services - Operations	642,172	781,900	620,600
519	Equipment Rental - Operations	3,438,796	3,212,700	2,146,900
520	Equipment Rental - Debt Service	802,850	718,200	764,000
528	Building Maintenance - Operations	2,086,550	1,491,300	1,919,600
529	Building Maintenance-Debt Service	1,102,881	930,300	883,200
	<i>Internal Service Totals</i>	<u>9,528,759</u>	<u>8,606,400</u>	<u>7,675,000</u>
Fiduciary Funds				
611	Fireman's Pension	568,010	485,800	328,700
	<i>Fiduciary Totals</i>	<u>568,010</u>	<u>485,800</u>	<u>328,700</u>
Final Total		<u>75,192,348</u>	<u>68,628,200</u>	<u>65,691,800</u>

This is the 2014 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 2014. 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	142,500	153,100			295,600
002	Executive	409,900	181,700		0	591,600
003	Finance	570,400	235,500		0	805,900
004	Community Development	994,100	131,700	0	0	1,125,800
005	Legal/Judicial		120,200		0	120,200
006	Miscellaneous Services		1,788,700		833,800	2,622,500
007	Library		52,600		0	52,600
010	Engineering	1,639,900	252,000		0	1,891,900
020	Park Recreation	2,679,400	2,377,400		178,200	5,235,000
030	Police	4,101,500	1,504,900		0	5,606,400
040	Fire	1,661,300	826,700		0	2,488,000
	<i>General Fund Total</i>	<u>12,199,000</u>	<u>7,624,500</u>	<u>0</u>	<u>1,012,000</u>	<u>20,835,500</u>
Special Revenue Funds						
102	Tourism Activities	0	552,600		1,300	553,900
103	Grants and Donations	92,000	80,100	0	101,900	274,000
114	Paths & Trails		326,600	0	44,700	371,300
116	Street	459,700	1,482,700		36,000	1,978,400
119	Street Repair/Reconstruction		210,000	180,000	472,700	862,700
	<i>Special Revenue Total</i>	<u>551,700</u>	<u>2,652,000</u>	<u>180,000</u>	<u>656,600</u>	<u>4,040,300</u>
Capital Projects Funds						
314	Park & Recreation Improvements			0	66,500	66,500
315	Parks Mitigation			300,000	900	300,900
	<i>Capital Projects Total</i>	<u>0</u>	<u>0</u>	<u>300,000</u>	<u>67,400</u>	<u>367,400</u>
Proprietary Funds						
410	Water / Sewer Fund	2,320,100	9,438,600	112,000	1,345,500	13,216,200
471	Water Rights				1,032,600	1,032,600
477	Water Sewer Construction			5,040,000	1,668,000	6,708,000
490	Sanitation Fund	96,900	2,303,500		517,300	2,917,700
493	Storm Water	340,000	399,900	680,000	25,700	1,467,100
495	Airport	18,500		347,500	56,200	422,200
498	Ambulance	1,767,800	750,700		271,000	2,789,500
	<i>Proprietary Totals</i>	<u>4,543,300</u>	<u>12,892,700</u>	<u>6,179,500</u>	<u>4,916,300</u>	<u>28,553,300</u>
Internal Service Funds						
501	Unemployment Comp Insurance		41,500		113,000	154,500
503	Self-Insurance		566,000		620,200	1,186,200
517	Central Services - Operations	177,400	271,400	12,000	159,800	620,600
519	Equipment Rental - Operations	367,100	805,300	627,100	1,111,400	2,910,900
528	Building Maintenance - Operations	585,700	350,100	21,500	1,845,500	2,802,800
	<i>Internal Service Totals</i>	<u>1,130,200</u>	<u>2,034,300</u>	<u>660,600</u>	<u>3,849,900</u>	<u>7,675,000</u>
Fiduciary Funds						
611	Fireman's Pension	242,000			86,700	328,700
	<i>Fiduciary Totals</i>	<u>242,000</u>	<u>0</u>	<u>0</u>	<u>86,700</u>	<u>328,700</u>
	Final Total	<u>18,666,200</u>	<u>25,203,500</u>	<u>7,320,100</u>	<u>10,588,900</u>	<u>61,800,200</u>

OPERATING BUDGET

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

AND

**DETAIL OF EXPENDITURES
BY OBJECT
WITHIN DEPARTMENT**

City of Moses Lake
2014 Budget

		2012 Actual	2013 Budgeted	2014 Budget
Sources of Revenue				
000	General Fund			
308	Beginning Fund Balance			
00	BEG FUND BAL		2,353,300	270,700
20	BEG. FUND BAL-NONSPENDABLE	1,227,411		
90	BEG. FUND BAL-UNASSIGNED	1,226,041		
	Total Beginning Fund Balance	2,453,452	2,353,300	270,700
310	Taxes			
311	General Property Taxes			
10	REAL/PERSONAL PROP TX	7,132,681	7,100,000	7,100,000
313	Retail Sales Tax			
10	invalidLOCAL RETAIL SALES TAX	4,911,671	4,800,000	
11	SALES & USE TX			5,050,000
314	Interfund Taxes			
12	invalid IN LIEU TAXES/CITY	49,500	49,500	
13	invalid IN LIEU TAXES/LARSON	25,000	25,000	
316	BusinessTaxes			
20	invalid ADMISSIONS TAX	58,842	60,000	
41	UTILITY TAX ELECTRIC			850,000
42	UTILITY TX WATER	2,444	2,500	327,000
43	UTILITY TAX NAT. GAS	111,381	150,000	130,000
44	UTILITY TAX SEWAGE			175,000
45	UTILTY TAX GARBAGE/SOLID WASTE	3,682	3,500	107,500
46	UTILITY TX T.V. CABLE	33,087	8,000	20,000
47	UTILITY TX PHONE	883,653	875,000	800,000
48	UTILITY TX STORMWTR			35,000
51	invalid ELECTRIC	1,011,551	850,000	
72	invalid UTILITY TAX WATER	310,545	250,000	
74	invalid UTILITY TAX SEWER	154,157	150,000	
75	invalid UTILITY TAX GARBAGE	113,934	102,000	
76	invalid UTILITY TAX STORM WTR	35,963	34,000	
81	GAMBLING TAX-PUNCH BRD/PULL TA			330,000
317	Excise Taxes			
20	LEASEHOLD EXCISE TAX	20,834	13,000	14,500
50	invalid GAMBLING EXCISE TAX	324,246	330,000	
318	Other Taxes			
11	ADMISSIONS TAX			60,000
319	Penalties & Interest on Delinquent Taxes			
80	invalidPENALTIES/INTON OTHR TA	200		
	Total Taxes	15,183,371	14,802,500	14,999,000
320	Licenses and Permits			
321	Business Licenses and Permits			
60	PROFESSIONAL & OCCUPATIONS	50		132,000
80	invalidPENALTY ON BUS. LIC.	21		
90	invalid OTHER BUS LIC/PERM	142,977	130,000	
91	FRANCHISE FEES-TV	81,127	95,000	96,300
92	invalidPEPSI FRANCHISE FEE	11,348	11,300	
322	Non-Business Licenses and Permits			
10	BUILDINGS, STRUCTURES & EQUIP	319,218	230,000	240,000
30	ANIMAL LICENSES	3,145	4,000	3,000
80	invalidPENALTY ON NON-BUS LIC	1,372		
90	OTHER NON-BUSINESS LIC & PERM	7,668	6,000	6,500
	Total Licenses and Permits	566,926	476,300	477,800

**City of Moses Lake
2014 Budget**

		2012 Actual	2013 Budgeted	2014 Budget
000	General Fund			
330	Intergovernmental Revenue			
16	FED IND DEPARTMENT OF JUSTICE			24,000
21	FED IND DEPT OF TREASURY	20,690	14,200	
336	State Entitlements, Impact Payments & In-Lieu Taxes			
01	JUDICIAL SALARY CONTRIB. STATE	120		
06	CRIMINAL JUSTICE FUNDING	285,764	75,000	102,000
338	Intergovernmental Service Revenues			
22	invalid FIRE PROTECTION SERV	18,114		
72	invalid LIBRARY SERVICES	34,554	32,000	
	Total Intergovernmental Revenue	359,243	121,200	126,000
330	Intergovernmental Revenue			
339	ARRA Federal Indirect			
11	ARRA FED DIRECT POLICE GRANT	155,000	100,000	
21	ARRA FED INDIRECT POLICE GRANT	3,549		
	Total Intergovernmental Revenue	158,549	100,000	
340	Charges for Goods and Services			
341	General Government			
43	BUDGET & ACCT SRV			583,600
60	invalidWORD PROCESSG, PHOTO	8,053	7,000	
71	SALE TX MDSE	218,872	188,000	179,000
72	SALE TAX MDSE-CASCADE	4,850	4,000	4,000
73	SALE TAX MDSE - LRC	1,283	1,000	1,000
74	SALE TX MDSE-S n S	23,542	20,000	20,000
75	SALE NONTX MERCH.	47,370	45,000	46,000
81	DATA/WORD PROCESSING, PRINTING			7,000
82	ENGINEER SRVC			1,323,800
93	CUSTODIAL/JANITORIAL/BUILDING			33,000
342	Public Safety			
10	LAW ENFORCE. SRVC	176,575	163,500	154,000
11	DUI COST RECOVERY	3,428	2,500	2,500
12	TACTICAL RESP TEAM SERVICES			3,000
40	PROTECTIVE INSPECTION FEES	99		
64	REIMBURSE AMBULANCE SERVICES			95,000
90	invalid OTHER	425		
20	TELEVISION/CABLE SERVICES	2,375	4,000	
345	Economic Environment			
16	WEED CONTROL SERVICES			65,000
81	ZONING/SUBDIVISION SERVICES	10,300	7,500	7,000
83	PLAN CHECKING SERVICES	98,803	77,500	77,000
89	OTHER PLAN/DEVELOP SERVICES	5,050	4,000	4,000
347	Culture and Recreation			
30	ACTIVITY FEE	780,359	755,700	750,000
60	PROGRAM FEE	100,272	101,500	97,000
80	OTHER REC FEES/TUITON	920		1,000
90	OTHER FEE	10,483	6,500	9,000
349	Interfund/Interdepartment Sales & Services			
10	REIMB GEN AD	583,100	583,100	
19	OTHR GEN GOV SRVS	7,449	17,000	
21	REIMB LAW ENFORCE. SERV	7,331		
26	REIMBURSE AMBULANCE SERVICES	110,320	95,000	
31	REIMB NATRL RESRC	72,459	68,000	
32	REIMB ENG SRVC	699,510	998,000	
	Total Charges for Goods and Services	2,973,230	3,148,800	3,461,900

City of Moses Lake
2014 Budget

		2012 Actual	2013 Budgeted	2014 Budget
000	General Fund			
350	Fines and Forfeits			
354	Civil Parking Infraction Penalties			
00	CIVIL PARKING INFRACTION PENAL	429,690	420,000	450,000
359	Non-Court Fines, Forfeitures & Penalties			
90	MISC FINES & PENALTY	14,449	11,000	12,000
	Total Fines and Forfeits	444,140	431,000	462,000
360	Miscellaneous Revenue			
361	Interest and Other Earnings			
11	INVESTMENT INTEREST	215,500	210,000	200,000
40	OTHER INTEREST	1,784	3,000	3,000
90	invalidOTHER INTEREST EARNINGS	698	500	
362	Rents, Leases and Concessions			
10	EQUIPMENT & VEHICLE RENTALS S-			25,000
40	SPACE/FAC. RENT S-T	111,132	110,100	116,000
41	SHOWERS CASCADE PARK			2,000
42	TENNIS COURT LIGHTS-MCC			500
50	SPACE/FACILITY LEASES L-T	13,150	12,000	12,000
82	invalid SHOWERS CASCADE PARK	2,706	2,000	
83	CONCESSIONS - NON-TAXABLE	270	500	500
84	invalidTENNIS CRT LITS-MCCOSH	906	500	
85	invalidSMALL ITEM RENTALS	35,919	26,000	
91	ICE SKATE SHARPENING	1,423	1,200	1,000
92	LICENSING AGREEMENTS	4		
369	Other			
11	SALE OF SCRAP & JUNK	307		
81	CASHIER'S OVERAGES & SHORTAGES	(1,573)		
90	OTHER	62,008		
	Total Miscellaneous Revenue	444,236	365,800	360,000
390	Other Financing Sources			
391	Proceeds of Long-Term Debt - Governmental Funds			
50	CAPITAL LEASE/INSTALL SALE PRO	26,754		
395	Disposition of Capital Assets			
10	PROCEEDS-SALE OF CAPITAL ASSET	32		
20	COMP FOR LOSS CAPTL ASSETS-INS	21,977		
397	Transfers In			
00	TRANS-IN	2,838,725	1,400,000	678,100
	Total Other Financing Sources	2,887,489	1,400,000	678,100
	Fund Total	25,470,636	23,198,900	20,835,500

**City of Moses Lake
2014 Budget**

		2012 Actual	2013 Budgeted	2014 Budget
000	General Fund			
	Departmental Analysis			
001	Legislative			
0111	Full Time Salaries	84,527	114,100	115,000
0131	Overtime	1,362	2,700	2,800
0141	Vacation	2,412		
0142	Holiday Pay	1,385		
0145	Sick Pay	626		
0211	Social Security	6,866	9,000	9,100
0213	Retirement PERS & LEOFF	2,419	2,600	4,600
0214	Workman's Compensation	444	400	400
0216	L&I Retro Pool	(1)		
0221	Medical Insurance	7,869	9,300	10,500
0223	Life Insurance	46	100	100
0312	Operating Supplies	1,868	1,000	1,000
0411	Professional Services	6,880	5,000	5,000
0418	Building Expense			22,900
0419	Central Services			700
0422	Postage	42		
0431	Travel & Subsistence	1,735	3,500	3,000
0441	Advertising	10,690	9,000	9,100
0451	Rentals - Equipment Rental Fund			2,200
0455	Rental/Lease Buildings			104,000
0461	Insurance			4,200
0491	Miscellaneous	285		500
0493	Reimbursable Labor Costs	1,256		
0495	Registration & Memberships	755	700	500
0933	Transfer To 519 Equipment Rental	2,900	3,000	
0938	Transfer To 503 Self Insurance	5,600	5,600	
0939	Transfer To 517 Central Services	1,300	1,400	
0940	Transfer To 528 Building Maintenance	28,600	28,600	
0941	Transfer To Bldg Maint Civic Center	103,400	129,600	
	Detail Total	273,265	325,600	295,600
0100	Salaries and Wages	90,311	116,800	117,800
0200	Personnel Benefits	17,643	21,400	24,700
0300	Supplies	1,868	1,000	1,000
0400	Other Services and Charges	21,643	18,200	152,100
0900	Interfund Payments	141,800	168,200	
	Department Total	273,265	325,600	295,600

City of Moses Lake
2014 Budget

		2012 Actual	2013 Budgeted	2014 Budget
002	Executive			
0111	Full Time Salaries	231,237	307,900	314,200
0115	Retroactive Pay	(79)		
0131	Overtime	147	4,000	4,000
0141	Vacation	29,778		
0142	Holiday Pay	11,904		
0145	Sick Pay	5,273		
0147	Civil Leave	1,212		
0191	Payroll Reimbursement	(30)		
0211	Social Security	18,518	23,900	24,400
0213	Retirement PERS & LEOFF	9,400	8,400	14,600
0214	Workman's Compensation	827	900	900
0216	L&I Retro Pool	57		
0221	Medical Insurance	48,026	45,700	51,500
0223	Life Insurance	233	300	300
0312	Operating Supplies	6,758	3,000	3,500
0314	Books - Less Than \$100.00 Total Value	45	200	200
0355	Small Equipment < \$1000	1,521	500	500
0411	Professional Services	10,241	7,000	11,000
0418	Building Expense			26,400
0419	Central Services			16,500
0421	Telephone	96	300	200
0422	Postage	681	500	600
0431	Travel & Subsistence	2,780	4,400	4,200
0451	Rentals - Equipment Rental Fund			2,200
0455	Rental/Lease Buildings			109,000
0461	Insurance			5,900
0495	Registration & Memberships	2,031	1,500	1,500
0933	Transfer To 519 Equipment Rental	2,900	3,000	
0938	Transfer To 503 Self Insurance	7,800	7,800	
0939	Transfer To 517 Central Services	28,600	31,500	
0940	Transfer To 528 Building Maintenance	32,900	32,900	
0941	Transfer To Bldg Maint Civic Center	84,600	135,900	
	Detail Total	537,455	619,600	591,600
0100	Salaries and Wages	279,442	311,900	318,200
0200	Personnel Benefits	77,061	79,200	91,700
0300	Supplies	8,324	3,700	4,200
0400	Other Services and Charges	15,828	13,700	177,500
0900	Operating Transfers	156,800	211,100	
	Department Total	537,455	619,600	591,600

City of Moses Lake
2014 Budget

		2012 Actual	2013 Budgeted	2014 Budget
003	Finance			
0111	Full Time Salaries	324,696	459,600	413,300
0126	Comp Time Taken	335		
0131	Overtime	312		
0141	Vacation	40,881		
0142	Holiday Pay	18,668		
0145	Sick Pay	58,143		
0211	Social Security	33,422	35,300	31,100
0213	Retirement PERS & LEOFF	31,793	24,600	37,500
0214	Workman's Compensation	1,452	1,900	1,700
0216	L&I Retro Pool	(24)		
0221	Medical Insurance	87,404	79,400	86,200
0223	Life Insurance	493	600	600
0224	Retiree's Health Insurance Plan	7,790		
0312	Operating Supplies	1,978	4,150	3,200
0314	Books - Less Than \$100.00 Total Value	326	150	
0355	Small Equipment < \$1000	150	500	500
0411	Professional Services	36,176	38,000	48,000
0417	Bank Charges	344	3,500	1,000
0418	Building Expense			38,400
0419	Central Services			18,600
0421	Telephone	166	300	200
0422	Postage	2,662	2,500	4,000
0431	Travel & Subsistence	622	4,700	3,200
0451	Rentals - Equipment Rental Fund			2,100
0455	Rental/Lease Buildings			94,100
0461	Insurance			13,400
0491	Miscellaneous	3,691	5,800	4,800
0495	Registration & Memberships	2,625	5,000	4,000
0933	Transfer To 519 Equipment Rental	2,800	2,900	
0938	Transfer To 503 Self Insurance	17,900	17,900	
0939	Transfer To 517 Central Services	32,400	35,600	
0940	Transfer To 528 Building Maintenance	47,900	47,900	
0941	Transfer To Bldg Maint Civic Center	141,600	117,300	
	Detail Total	<u>896,704</u>	<u>887,600</u>	<u>805,900</u>
0100	Salaries and Wages	443,034	459,600	413,300
0200	Personnel Benefits	162,330	141,800	157,100
0300	Supplies	2,454	4,800	3,700
0400	Other Services and Charges	46,286	59,800	231,800
0900	Operating Transfers	242,600	221,600	
	Department Total	<u>896,704</u>	<u>887,600</u>	<u>805,900</u>

City of Moses Lake
2014 Budget

		2012 Actual	2013 Budgeted	2014 Budget
004	<i>Community Development</i>			
0111	Full Time Salaries	604,033	815,600	639,600
0112	Temporary Pay		20,000	20,000
0126	Comp Time Taken	3,614		600
0131	Overtime	1,483	2,900	3,200
0141	Vacation	46,384		
0142	Holiday Pay	30,173		
0145	Sick Pay	20,117		
0147	Civil Leave	1,300		
0191	Payroll Reimbursement	(10)		
0211	Social Security	52,736	62,800	50,900
0213	Retirement PERS & LEOFF	46,687	40,800	56,000
0214	Workman's Compensation	7,939	10,400	10,400
0216	L&I Retro Pool	(124)		
0221	Medical Insurance	195,031	187,800	212,200
0223	Life Insurance	952	1,200	1,200
0312	Operating Supplies	3,744	3,800	3,800
0314	Books - Less Than \$100.00 Total Value	34	700	
0354	Computer Software			2,500
0355	Small Equipment < \$1000	2,409		
0411	Professional Services	7,863		
0417	Bank Charges	3,704	3,000	3,000
0418	Building Expense			15,200
0419	Central Services			29,500
0421	Telephone	1,125	1,000	1,000
0422	Postage	3,133	1,000	1,000
0431	Travel & Subsistence	1,863	3,500	3,500
0451	Rentals - Equipment Rental Fund			38,500
0456	Lease Payments Capitalized			1,400
0461	Insurance			26,300
0491	Miscellaneous	25		
0495	Registration & Memberships	2,144	2,000	2,000
0496	Printing & Binding	2,383	4,000	4,000
0933	Transfer To 519 Equipment Rental	52,100	53,600	
0938	Transfer To 503 Self Insurance	35,000	35,000	
0939	Transfer To 517 Central Services	51,300	56,400	
0940	Transfer To 528 Building Maintenance	18,900	18,900	
	Detail Total	1,196,040	1,324,400	1,125,800
0100	Salaries and Wages	707,094	838,500	663,400
0200	Personnel Benefits	303,221	303,000	330,700
0300	Supplies	6,186	4,500	6,300
0400	Other Services and Charges	22,239	14,500	125,400
0900	Operating Transfers	157,300	163,900	
	Department Total	1,196,040	1,324,400	1,125,800

City of Moses Lake
2014 Budget

		2012 Actual	2013 Budgeted	2014 Budget
005	<i>Legal/Judicial</i>			
0312	Operating Supplies	70		
0314	Books - Less Than \$100.00 Total Value	11,207	10,200	10,200
0411	Professional Services	72,098	100,000	95,000
0418	Building Expense			6,400
0419	Central Services			500
0422	Postage	260		
0431	Travel & Subsistence	447	1,000	1,000
0455	Rental/Lease Buildings			5,900
0491	Miscellaneous	676	700	500
0495	Registration & Memberships	230	500	700
0939	Transfer To 517 Central Services	900	1,000	
0940	Transfer To 528 Building Maintenance	8,000	8,000	
0941	Transfer To Bldg Maint Civic Center	5,900	7,400	
	Detail Total	99,788	128,800	120,200
0300	Supplies	11,277	10,200	10,200
0400	Other Services and Charges	73,711	102,200	110,000
0900	Operating Transfers	14,800	16,400	
	Department Total	99,788	128,800	120,200

City of Moses Lake
2014 Budget

		2012 Actual	2013 Budgeted	2014 Budget
006	Miscellaneous Services			
0001	Unreserved Fund Balance	4,640,808	1,036,500	
0003	Reserve For Capital Improvement			713,000
0004	Reserve For Petty Cash	10,225		
0290	Pension & Disability Payments			73,700
0312	Operating Supplies	12,326	7,700	7,500
0351	Minor Equipment < \$5000	13,464	13,000	20,000
0355	Small Equipment < \$1000	5,567		
0411	Professional Services	16,160	17,000	269,300
0419	Central Services			2,000
0422	Postage	1,007	1,000	1,000
0431	Travel & Subsistence	353	500	400
0482	Repair & Maint. Equip. - Contracted			600
0485	R&M-Major Projects			1,410,900
0491	Miscellaneous	77,608	78,200	65,700
0492	Taxes and Assessments	8,309	8,400	11,000
0495	Registration & Memberships	300	300	300
0511	Alcoholism Program	5,638	3,500	3,500
0514	Health District	40,732	42,000	42,000
0515	Emergency Services	1,490	1,600	1,600
0517	Election Costs		4,000	
0912	Transfer To 116 Street Fund	1,300,000	1,554,000	
0914	Transfer To 119 Street Repair Recn	200,000	630,000	
0917	Transfer To 2XX GOB Funds Debt Service	325		
0934	Transfer To 611 Firemen Pension	73,500	73,500	
0939	Transfer To 517 Central Services	3,600	3,800	
0965	Transfer To 498 Ambulance	252,800	252,800	
0985	Transfer To 285 G O Bond Fund	53,500		
	Detail Total	6,717,711	3,727,800	2,622,500
0000	Fund Balance	4,651,033	1,036,500	713,000
0200	Personnel Benefits			73,700
0300	Supplies	31,357	20,700	27,500
0400	Other Services and Charges	103,737	105,400	1,761,200
0500	Intergovernmental	47,860	51,100	47,100
0900	Operating Transfers	1,883,725	2,514,100	
	Department Total	6,717,711	3,727,800	2,622,500

City of Moses Lake
2014 Budget

		2012 Actual	2013 Budgeted	2014 Budget
007	<i>Library</i>			
0418	Building Expense			35,700
0461	Insurance			2,300
0471	Utility Expense - Electricity	10,144	10,000	11,000
0473	Utility Expense - Water/Sewer/Garbage	3,596	3,500	3,600
0938	Transfer To 503 Self Insurance	3,000	3,000	
0940	Transfer To 528 Building Maintenance	44,500	44,500	
	Detail Total	61,240	61,000	52,600
0400	Other Services and Charges	13,740	13,500	52,600
0900	Operating Transfers	47,500	47,500	
	Department Total	61,240	61,000	52,600

City of Moses Lake
2014 Budget

		2012 Actual	2013 Budgeted	2014 Budget
010	Engineering			
0111	Full Time Salaries	887,832	1,106,900	1,129,000
0112	Temporary Pay		10,000	
0126	Comp Time Taken	894		
0131	Overtime	4,186	23,500	10,100
0141	Vacation	102,216		
0142	Holiday Pay	45,266		
0145	Sick Pay	21,701		
0147	Civil Leave	970		
0191	Payroll Reimbursement	(60)		
0211	Social Security	79,108	87,400	89,000
0213	Retirement PERS & LEOFF	76,294	60,100	106,300
0214	Workman's Compensation	15,374	18,400	18,300
0216	L&I Retro Pool	(200)		
0221	Medical Insurance	290,857	253,600	283,900
0223	Life Insurance	1,251	1,500	1,300
0224	Retiree's Health Insurance Plan	5,180	2,800	2,000
0311	office Supplies	385	1,000	1,000
0312	Operating Supplies	5,877	12,000	12,000
0314	Books - Less Than \$100.00 Total Value	48	400	400
0315	Repair and Maintenance Supplies	253	2,400	2,400
0351	Minor Equipment < \$5000		3,000	3,000
0354	Computer Software	3,283	4,200	4,200
0355	Small Equipment < \$1000	4,870	14,500	5,000
0411	Professional Services	2,508	2,500	2,500
0417	Bank Charges	3,273		1,500
0418	Building Expense			20,200
0419	Central Services			47,600
0421	Telephone	3,960	4,000	4,000
0422	Postage	2,257	3,000	3,000
0431	Travel & Subsistence	3,129		
0432	Travel & Subsistence - Education		6,500	6,500
0451	Rentals - Equipment Rental Fund			78,300
0456	Lease Payments Capitalized			3,000
0461	Insurance			39,400
0471	Utility Expense - Electricity	179		500
0482	Repair & Maint. Equip. - Contracted	547	3,000	3,000
0491	Miscellaneous	2,303	5,000	5,000
0495	Registration & Memberships	4,535	8,500	8,500
0498	Tuition - Educational Benefit		1,000	1,000
0661	Lease Purchase Deferring to Capital	26,754		
0933	Transfer To 519 Equipment Rental	105,800	109,000	
0938	Transfer To 503 Self Insurance	52,500	52,500	
0939	Transfer To 517 Central Services	82,700	90,900	
0940	Transfer To 528 Building Maintenance	25,200	25,200	
0956	Transfer To 275 Equipment Leases	5,400	2,200	
	Detail Total	<u>1,866,628</u>	<u>1,915,000</u>	<u>1,891,900</u>
0100	Salaries and Wages	1,063,005	1,140,400	1,139,100
0200	Personnel Benefits	467,864	423,800	500,800
0300	Supplies	14,715	37,500	28,000
0400	Other Services and Charges	22,691	33,500	224,000
0600	Capital	26,754		
0900	Operating Transfers	271,600	279,800	
	Department Total	<u>1,866,628</u>	<u>1,915,000</u>	<u>1,891,900</u>

City of Moses Lake
2014 Budget

		2012	2013	2014
		Actual	Budgeted	Budget
020	Park Recreation			
0052	Petty Cash Establish	1,000		
0111	Full Time Salaries	992,427	1,245,600	1,225,300
0112	Temporary Pay	691,667	681,000	672,400
0115	Retroactive Pay	33		
0126	Comp Time Taken	6,182		
0131	Overtime	9,939	40,300	39,400
0132	Holiday - Worked	617		
0141	Vacation	72,907		
0142	Holiday Pay	49,629		
0145	Sick Pay	26,058		
0147	Civil Leave	311		
0191	Payroll Reimbursement	(30)		
0211	Social Security	138,911	151,200	148,800
0213	Retirement PERS & LEOFF	88,799	70,700	119,600
0214	Workman's Compensation	67,213	72,200	73,700
0216	L&I Retro Pool	(821)		
0221	Medical Insurance	363,715	339,000	393,800
0223	Life Insurance	1,708	2,200	2,000
0224	Retiree's Health Insurance Plan	2,067	2,400	4,400
0311	office Supplies	2,531	1,000	2,000
0312	Operating Supplies	243,867	239,400	220,000
0314	Books - Less Than \$100.00 Total Value	120	200	
0315	Repair and Maintenance Supplies	119,913	104,000	98,000
0341	Museum Resale	27,417	40,000	30,000
0342	Campground Resale	2,356	1,500	1,500
0343	S & S Concession Resale	64,456	70,000	60,000
0344	Larson Resale	17,025	20,000	20,000
0346	Lauzier Play Field Resale	11,398	10,000	10,000
0347	Larson Rec. Complex Resale	11,947	20,000	10,000
0351	Minor Equipment < \$5000	1,204		
0354	Computer Software	3,940	9,800	9,800
0355	Small Equipment < \$1000	13,134	28,000	24,000
0411	Professional Services	50,165	44,000	44,800
0417	Bank Charges	11,900	11,700	12,700
0418	Building Expense			403,700
0419	Central Services			50,400
0421	Telephone	2,809	3,000	2,500
0422	Postage	5,372	3,500	3,500
0431	Travel & Subsistence	2,523	3,200	4,000

City of Moses Lake
2014 Budget

		2012 Actual	2013 Budgeted	2014 Budget
020	Park Recreation			
0441	Advertising	15,397	6,000	6,000
0442	Chamber of Commerce - Contract	8,119	10,000	10,000
0451	Rentals - Equipment Rental Fund			270,500
0452	Rental - Copy Machines			94,500
0453	Rental/Lease Other Equipment	500		
0455	Rental/Lease Buildings			404,100
0459	Rental/Lease Land (Parks)	1,000	1,000	1,000
0461	Insurance			114,600
0471	Utility Expense - Electricity	100,101	95,500	92,500
0472	Utility Expense - Gas	36,485	66,000	55,000
0473	Utility Expense - Water/Sewer/Garbage	180,167	169,600	171,500
0481	Repair & Maint. Building - Contracted	573	500	500
0482	Repair & Maint. Equip. - Contracted	1,316	3,000	2,000
0483	Repair & Maint. Other - Contracted	63,488	169,000	53,500
0485	R&M-Major Projects	11,872	15,000	15,000
0491	Miscellaneous	4,706	6,500	4,500
0492	Taxes and Assessments	46,701	42,000	55,800
0495	Registration & Memberships	4,749	4,000	3,500
0496	Printing & Binding	6,291	16,000	16,000
0646	Art Work	34,017	10,000	
0794	Interfund Debt/Short Term Repayment	130,996	137,900	145,200
0821	Interest Interfund Debt	47,074	40,200	33,000
0933	Transfer To 519 Equipment Rental	385,800	376,700	
0938	Transfer To 503 Self Insurance	152,700	152,700	
0939	Transfer To 517 Central Services	77,200	80,400	
0940	Transfer To 528 Building Maintenance	432,300	432,300	
0941	Transfer To Bldg Maint Civic Center	401,800	503,700	
0949	Operations Complex Rent	94,500	94,500	
0981	Transfer To 281 G O Bond Fund	48,600	48,600	
0984	Transfer To 284 G O Bond Fund	2,600		
0985	Transfer To 285 G O Bond Fund	189,400		
	Detail Total	5,582,865	5,695,000	5,235,000
0000	Other Cost Reclassification	1,000		
0100	Salaries and Wages	1,849,742	1,966,900	1,937,100
0200	Personnel Benefits	661,592	637,700	742,300
0300	Supplies	519,309	543,900	485,300
0400	Other Services and Charges	554,235	669,500	1,892,100
0600	Capital	34,017	10,000	
0700	Debt Service Principal	130,996	137,900	145,200
0800	Debt Service/Interest & Related Costs	47,074	40,200	33,000
0900	Operating Transfers	1,784,900	1,688,900	
	Department Total	5,582,865	5,695,000	5,235,000

City of Moses Lake
2014 Budget

		2012 Actual	2013 Budgeted	2014 Budget
030	Police			
0111	Full Time Salaries	2,099,821	2,681,200	2,658,500
0112	Temporary Pay	5,641	25,000	
0114	Police Reserve Pay		6,000	6,000
0115	Retroactive Pay	67		
0123	Position Change	60,099		
0126	Comp Time Taken	25,169		
0131	Overtime	84,210	98,600	101,400
0141	Vacation	177,262		
0142	Holiday Pay	26,726		
0143	Holiday - Pay In Lieu of Holiday	80,039	85,400	87,700
0145	Sick Pay	123,816		
0147	Civil Leave	332		
0148	Military Leave	15,801		
0211	Social Security	201,792	222,800	218,100
0213	Retirement PERS & LEOFF	151,266	150,600	165,300
0214	Workman's Compensation	44,321	47,600	53,400
0216	L&I Retro Pool	(562)		
0221	Medical Insurance	843,976	831,000	803,800
0223	Life Insurance	2,420	2,800	2,700
0241	Uniform and Clothing Allowance	3,513	2,700	2,800
0252	Direct Medical Payments	1,460	1,500	1,800
0311	office Supplies	194		
0312	Operating Supplies	68,646	70,500	70,500
0315	Repair and Maintenance Supplies	334	500	500
0351	Minor Equipment < \$5000	21,263	7,800	7,800
0354	Computer Software	26,000		
0355	Small Equipment < \$1000	6,939	14,900	13,900
0411	Professional Services	756,687	822,000	822,000
0413	Animal Shelter	50,000	54,400	54,000
0417	Bank Charges	320		
0418	Building Expense			137,800
0419	Central Services			53,400
0421	Telephone	10,454	18,900	18,900
0422	Postage	3,250	3,000	3,000
0431	Travel & Subsistence	8,638	11,300	11,300

City of Moses Lake
2014 Budget

		2012 Actual	2013 Budgeted	2014 Budget
030	Police			
0441	Advertising	2,144	2,500	2,500
0451	Rentals - Equipment Rental Fund			192,400
0461	Insurance			76,800
0471	Utility Expense - Electricity	1,558		
0481	Repair & Maint. Building - Contracted		1,000	1,000
0482	Repair & Maint. Equip. - Contracted	2,574	9,100	9,100
0491	Miscellaneous	82	1,500	1,500
0492	Taxes and Assessments	194		300
0493	Reimbursable Labor Costs	7,826		
0494	Investigation Costs		5,000	5,000
0495	Registration & Memberships	14,608	18,700	18,700
0496	Printing & Binding	2,979	5,000	3,500
0498	Tuition - Educational Benefit		1,000	1,000
0641	Machinery & Equipment - Non-Lease	14,993		
0922	Transfer To 103 Grants/Donations	2,689	2,500	
0933	Transfer To 519 Equipment Rental	260,200	268,000	
0938	Transfer To 503 Self Insurance	102,300	102,300	
0939	Transfer To 517 Central Services	93,400	102,000	
0940	Transfer To 528 Building Maintenance	171,800	171,800	
	Detail Total	5,577,241	5,848,900	5,606,400
0100	Salaries and Wages	2,698,984	2,896,200	2,853,600
0200	Personnel Benefits	1,248,185	1,259,000	1,247,900
0300	Supplies	123,376	93,700	92,700
0400	Other Services and Charges	861,314	953,400	1,412,200
0600	Capital	14,993		
0900	Operating Transfers	630,389	646,600	
	Department Total	5,577,241	5,848,900	5,606,400

City of Moses Lake
2014 Budget

		2012 Actual	2013 Budgeted	2014 Budget
040	Fire			
0111	Full Time Salaries	827,478	1,191,400	1,146,200
0112	Temporary Pay	45,673		
0113	Stand By Pay		1,500	1,500
0123	Position Change	20,068	3,100	3,100
0126	Comp Time Taken	1,141		
0131	Overtime	117,771	96,300	90,500
0141	Vacation	89,067		
0142	Holiday Pay	13,156	31,300	29,300
0143	Holiday - Pay In Lieu of Holiday	30,492		
0144	Kelly Day Pay - Fire Department	103,449		
0145	Sick Pay	37,406		
0211	Social Security	19,131	19,500	18,700
0213	Retirement PERS & LEOFF	67,798	69,500	68,400
0214	Workman's Compensation	29,831	32,600	36,200
0216	L&I Retro Pool	(386)		
0221	Medical Insurance	274,478	229,700	266,500
0223	Life Insurance	673	900	900
0242	Travel/Meal Allowance	15		
0311	office Supplies	915		1,000
0312	Operating Supplies	14,214	27,000	22,000
0314	Books - Less Than \$100.00 Total Value	1,460		
0315	Repair and Maintenance Supplies	316	3,500	2,400
0323	Gas-Propane-Fuel		1,500	1,500
0351	Minor Equipment < \$5000	11,774	29,700	10,000
0355	Small Equipment < \$1000	23,171	17,100	18,600
0411	Professional Services	13,371	17,000	13,000
0417	Bank Charges	190		
0418	Building Expense			184,800
0419	Central Services			18,200
0421	Telephone	8,357	5,100	8,100
0422	Postage	444	500	500
0431	Travel & Subsistence	296		
0432	Travel & Subsistence - Education	622	6,200	

City of Moses Lake
2014 Budget

		2012 Actual	2013 Budgeted	2014 Budget
040	Fire			
0441	Advertising	135	1,000	1,000
0451	Rentals - Equipment Rental Fund			156,400
0454	Rental Hydrants	189,800	190,000	192,000
0461	Insurance			47,300
0471	Utility Expense - Electricity	15,015	15,000	17,000
0472	Utility Expense - Gas	6,256	10,000	9,000
0482	Repair & Maint. Equip. - Contracted	3,183	8,500	8,400
0492	Taxes and Assessments	4,849	5,000	6,500
0493	Reimbursable Labor Costs	143,490	98,000	100,000
0495	Registration & Memberships	7,949	8,300	9,000
0933	Transfer To 519 Equipment Rental	211,500	217,800	
0938	Transfer To 503 Self Insurance	63,100	63,100	
0939	Transfer To 517 Central Services	33,100	34,700	
0940	Transfer To 528 Building Maintenance	230,400	230,400	
	Detail Total	2,661,148	2,665,200	2,488,000
0100	Salaries and Wages	1,285,702	1,323,600	1,270,600
0200	Personnel Benefits	391,539	352,200	390,700
0300	Supplies	51,849	78,800	55,500
0400	Other Services and Charges	393,958	364,600	771,200
0900	Operating Transfers	538,100	546,000	
	Department Total	2,661,148	2,665,200	2,488,000

City of Moses Lake
2014 Budget

		2012 Actual	2013 Budgeted	2014 Budget
000	General Fund			
	Departmental Expenditures Excluding Capital			
001	Legislative	273,265	325,600	295,600
002	Executive	537,455	619,600	591,600
003	Finance	896,704	887,600	805,900
004	Community Development	1,196,040	1,324,400	1,125,800
005	Legal/Judicial	99,788	128,800	120,200
006	Miscellaneous Services	2,066,679	2,691,300	2,622,500
007	Library	61,240	61,000	52,600
010	Engineering	1,839,875	1,915,000	1,891,900
020	Park Recreation	5,548,847	5,685,000	5,235,000
030	Police	5,562,248	5,848,900	5,606,400
040	Fire	2,661,148	2,665,200	2,488,000
	Department Total Excluding Capital	20,743,289	22,152,400	20,835,500
	Department Capital Expenditures			
010	Engineering	26,754		
020	Park Recreation	34,017	10,000	
030	Police	14,993		
	Department Capital Total	75,764	10,000	
	Ending Fund Balance	4,651,033	1,036,500	
	Fund Total	25,470,086	23,198,900	20,835,500

City of Moses Lake
2014 Budget

		2012 Actual	2013 Budgeted	2014 Budget
101	Contingency Fund			
	Revenue			
308	Beginning Fund Balance			
50	BEG. FUND BALANCE-ASSIGNED	581,000		
	Total Beginning Fund Balance	581,000	0	0
	Fund Total	581,000	0	0
	Expenditures			
0906	Transfer To 006 Misc. Services	581,000		
	Detail Total	581,000		
0900	Operating Transfers	581,000		
	Fund Total	581,000	0	0

City of Moses Lake
2014 Budget

		2012 Actual	2013 Budgeted	2014 Budget
102	Tourism Activities			
	Revenue			
308	Beginning Fund Balance			
00	BEG FUND BAL		142,500	153,900
30	BEG. FUND BALANCE-RESTRICTED	268,044		
	Total Beginning Fund Balance	268,044	142,500	153,900
310	Taxes			
313	Retail Sales Tax			
30	invalid HOTEL/MOTEL TAX	456,671	400,000	
31	HOTEL/MOTEL TAX			380,000
32	HOTEL/MOTEL STADIUM TAX			20,000
	Total Taxes	456,671	400,000	400,000
	Fund Total	724,716	542,500	553,900
	Expenditures			
0001	Unreserved Fund Balance	228,899	67,500	1,300
0312	Operating Supplies	8,524	1,000	1,000
0411	Professional Services	58,342	126,500	304,600
0418	Building Expense			180,000
0431	Travel & Subsistence	1,849	2,000	2,000
0441	Advertising	147,101	65,000	65,000
0491	Miscellaneous		500	
0911	Transfer To 000 General Fund	100,000	100,000	
0981	Transfer To 281 G O Bond Fund	180,000	180,000	
	Detail Total	724,715	542,500	553,900
0300	Supplies	8,524	1,000	1,000
0400	Other Services and Charges	207,292	194,000	551,600
0900	Operating Transfers	280,000	280,000	
	Fund Total	495,816	475,000	552,600
	Ending Fund Balance	228,899	67,500	1,300
	Fund Total	724,715	542,500	553,900

City of Moses Lake
2014 Budget

		2012 Actual	2013 Budgeted	2014 Budget
103	Grants and Donations			
	Revenue			
308	Beginning Fund Balance			
00	BEG FUND BAL		40,800	100,400
20	BEG. FUND BAL-NONSPENDABLE	11,329		
40	BEG. FUND BALANCE-COMMITTED	23,572		
	Total Beginning Fund Balance	34,902	40,800	100,400
330	Intergovernmental Revenue			
331	Direct Federal Grants			
16	FED DIRECT DEPT OF JUSTICE			2,500
21	FED DIRECT DEPT OF TREASURY	14,018	2,500	
333	Indirect Federal Grants			
20	FED IND DEPT OF TRANSPORTATION			20,000
21	FED IND DEPT OF TREASURY	10,502	7,800	
79	invalid FED IND CULTR & REC	1,000	1,000	
334	State Grants			
21	STATE POLICE GRANT	15,136	15,000	
336	State Entitlements, Impact Payments & In-Lieu Taxes			
06	CRIMINAL JUSTICE FUNDING	134,155	111,000	110,500
	Total Intergovernmental Revenue	174,811	137,300	133,000
340	Charges for Goods and Services			
342	Public Safety			
90	invalid OTHER		100	
347	Culture and Recreation			
60	PROGRAM FEE	420	100	100
	Total Charges for Goods and Services	420	200	100
367	Contributions & Donations from Private Sources			
17	DONATIONS-EMPLOYEE BENEFIT PRO		500	500
21	CONTRIBUTION POLICE	9,698	10,000	
22	CONTRIBUTION FIRE		100	
76	CONTRIBUTION PARK FACILITIES	45,000	15,000	16,000
79	CONTRIBUTION CULTURE & REC	16,691	11,500	12,000
369	Other			
20	UNCLAIMED MONEY/PROCEEDS SALE	1,740	1,000	1,000
30	CONFISCATED & FORFEITED PROPER	12,112	5,000	8,500
	Total Miscellaneous Revenue	85,241	43,100	38,000
390	Other Financing Sources			
397	Transfers In			
00	TRANS-IN	2,689	2,500	2,500
	Total Other Financing Sources	2,689	2,500	2,500
	Fund Total	298,062	223,900	274,000

City of Moses Lake
2014 Budget

		2012 Actual	2013 Budgeted	2014 Budget
103	Grants and Donations			
	Expenditures			
0007	Reserve For Special Purposes	93,607	16,900	101,900
0111	Full Time Salaries	72,910	76,800	58,200
0126	Comp Time Taken	1,159		
0131	Overtime	7,371	4,500	5,400
0141	Vacation	6,132		
0143	Holiday - Pay In Lieu of Holiday	2,715	3,300	2,500
0211	Social Security	6,772	6,500	4,900
0213	Retirement PERS & LEOFF	4,714	4,500	3,400
0214	Workman's Compensation	1,496	1,400	1,100
0221	Medical Insurance	22,214	21,300	16,400
0223	Life Insurance	71	100	100
0241	Uniform and Clothing Allowance	235		
0312	Operating Supplies	21,239	23,200	13,100
0315	Repair and Maintenance Supplies		4,000	4,000
0351	Minor Equipment < \$5000	14,738		1,000
0355	Small Equipment < \$1000	13,116	7,500	10,500
0411	Professional Services	23,868	27,300	24,000
0431	Travel & Subsistence	706		
0432	Travel & Subsistence - Education		100	2,500
0441	Advertising		15,000	15,000
0491	Miscellaneous	2	1,500	
0493	Reimbursable Labor Costs	67		
0494	Investigation Costs		10,000	10,000
0495	Registration & Memberships	4,933		
	Detail Total	298,062	223,900	274,000
	Expenditures			
0100	Salaries and Wages	90,287	84,600	66,100
0200	Personnel Benefits	35,502	33,800	25,900
0300	Supplies	49,092	34,700	28,600
0400	Other Services and Charges	29,575	53,900	51,500
	Fund Total	204,456	207,000	172,100
	Ending Fund Balance	93,607	16,900	101,900
	Fund Total	298,062	223,900	274,000

City of Moses Lake
2014 Budget

		2012 Actual	2013 Budgeted	2014 Budget
114	Paths & Trails			
	Revenue			
308	Beginning Fund Balance			
00	BEG FUND BAL		223,000	194,500
40	BEG. FUND BALANCE-COMMITTED	235,278		
	Total Beginning Fund Balance	235,278	223,000	194,500
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 Payments & In-Lieu Taxes			
00	STATE ENTITLEMENTS, IMPACT & IL	2,109	1,000	2,000
	Total Intergovernmental Revenue	2,109	1,000	176,800
360	Miscellaneous Revenue			
00	CONTRIBUTIONS AND DONATIONS	1,500	1,000	
	Total Miscellaneous Revenue	1,500	1,000	0
	Fund Total	238,887	225,000	371,300

City of Moses Lake
2014 Budget

		2012 Actual	2013 Budgeted	2014 Budget
114	Paths & Trails			
	Expenditures			
0008	Reserve For Construction Projects	227,438	189,000	44,700
0312	Operating Supplies	1,842	5,000	5,000
0411	Professional Services	2,046		
0431	Travel & Subsistence	1,080	1,000	1,000
0483	Repair & Maint. Other - Contracted		30,000	20,000
0485	R&M-Major Projects	5,940		
0493	Reimbursable Labor Costs	122		
0495	Registration & Memberships	420		
0639	Other Improvements			300,600
	Detail Total	<u>238,887</u>	<u>225,000</u>	<u>371,300</u>
0000	Fund Balance	227,438	189,000	44,700
0300	Supplies	1,842	5,000	5,000
0400	Other Services and Charges	9,607	31,000	21,000
0600	Capital			300,600
	Fund Total	<u>238,887</u>	<u>225,000</u>	<u>371,300</u>

City of Moses Lake
2014 Budget

		2012 Actual	2013 Budgeted	2014 Budget
116	Street			
	Revenue			
308	Beginning Fund Balance			
00	BEG FUND BAL		1,900	102,500
20	BEG. FUND BAL-NONSPENDABLE	49,606		
40	BEG. FUND BALANCE-COMMITTED	164,108		
	Total Beginning Fund Balance	213,715	1,900	102,500
310	Taxes			
311	General Property Taxes			
10	REAL/PERSONAL PROP TX	894		
	Total Taxes	894	0	0
320	Licenses and Permits			
322	Non-Business Licenses and Permits			
40	STREET & CURB PERMITS	32,223	10,000	15,000
	Total Licenses and Permits	32,223	10,000	15,000
330	Intergovernmental Revenue			
336	State Entitlements, Impact Payments & In-Lieu Taxes			
00	STATE ENTITLEMENTS, IMPACT & IL	612,432	410,000	425,000
	Total Intergovernmental Revenue	612,432	410,000	425,000
340	Charges for Goods and Services			
12	REIMBURSE ROAD MAINT SERVICES			25,000
349	Interfund/Interdepartment Sales & Services			
42	REIMBURSE ROAD MAINT SERVICES	26,082	20,000	
	Total Charges for Goods and Services	26,082	20,000	25,000
390	Other Financing Sources			
397	Transfers In			
00	TRANS-IN	1,300,000	1,554,000	1,410,900
	Total Other Financing Sources	1,300,000	1,554,000	1,410,900
	Fund Total	2,185,346	1,995,900	1,978,400

City of Moses Lake
2014 Budget

		2012 Actual	2013 Budgeted	2014 Budget
Expenditures				
115	Parks/Street			
0312	Operating Supplies	6,457	8,000	6,000
0315	Repair and Maintenance Supplies	6,249	2,500	3,000
0351	Minor Equipment < \$5000		5,000	2,000
0355	Small Equipment < \$1000	753	1,000	500
0471	Utility Expense - Electricity	1,927	1,500	1,500
0473	Utility Expense - Water/Sewer/Garbage	84,266	75,000	75,000
0482	Repair & Maint. Equip. - Contracted	179		
0483	Repair & Maint. Other - Contracted	4,000	4,000	4,000
0493	Reimbursable Labor Costs	43,196	45,000	45,000
	Parks/Street Total	147,027	142,000	137,000

City of Moses Lake
2014 Budget

		2012	2013	2014
		Actual	Budgeted	Budget
Expenditures				
116	Street			
0001	Unreserved Fund Balance	304,341	100	36,000
0111	Full Time Salaries	209,203	292,500	299,100
0112	Temporary Pay	6,227	6,000	12,000
0123	Position Change	5,426	6,500	6,400
0126	Comp Time Taken	2,640		
0131	Overtime		5,500	5,600
0141	Vacation	24,532		
0142	Holiday Pay	9,807		
0145	Sick Pay	7,795		
0147	Civil Leave	57		
0191	Payroll Reimbursement	(30)		
0211	Social Security	19,920	24,100	25,000
0213	Retirement PERS & LEOFF	18,757	16,400	28,900
0214	Workman's Compensation	6,032	7,600	8,000
0216	L&I Retro Pool	(87)		
0221	Medical Insurance	65,997	65,500	73,900
0223	Life Insurance	356	800	800
0311	office Supplies	485	400	400
0312	Operating Supplies	762	1,500	1,500
0314	Books - Less Than \$100.00 Total Value	332	300	300
0315	Repair and Maintenance Supplies	101,619	116,000	116,000
0323	Gas-Propane-Fuel	17	300	300
0351	Minor Equipment < \$5000		9,500	17,400
0354	Computer Software			1,200
0355	Small Equipment < \$1000	1,126		1,900
0411	Professional Services	930		
0418	Building Expense			170,400
0419	Central Services			6,500
0421	Telephone	2,447	1,500	1,500
0422	Postage	18		
0431	Travel & Subsistence	197	200	200
0432	Travel & Subsistence - Education		2,200	2,200

City of Moses Lake
2014 Budget

		2012 Actual	2013 Budgeted	2014 Budget
116	Street			
0451	Rentals - Equipment Rental Fund			191,400
0452	Rental - Copy Machines			103,700
0453	Rental/Lease Other Equipment	520	1,000	1,000
0456	Lease Payments Capitalized			1,400
0461	Insurance			18,000
0471	Utility Expense - Electricity	464,241	414,000	450,000
0473	Utility Expense - Water/Sewer/Garbage		500	500
0482	Repair & Maint. Equip. - Contracted	4,515	2,000	2,000
0483	Repair & Maint. Other - Contracted	48,975	84,000	69,000
0491	Miscellaneous	1,388	1,000	1,000
0492	Taxes and Assessments	665	500	900
0493	Reimbursable Labor Costs	122,620	185,000	185,000
0495	Registration & Memberships	695	1,600	1,600
0498	Tuition - Educational Benefit		400	400
0512	Land Fill Dumping Fees	7		
0636	Lights, Signs, Signals	17,188		
0641	Machinery & Equipment - Non-Lease		10,000	
0933	Transfer To 519 Equipment Rental	258,800	266,600	
0938	Transfer To 503 Self Insurance	24,000	24,000	
0939	Transfer To 517 Central Services	11,800	12,400	
0940	Transfer To 528 Building Maintenance	22,600	22,600	
0949	Operations Complex Rent	119,100	119,100	
0981	Transfer To 281 G O Bond Fund	152,300	152,300	
	Street Total	2,038,319	1,853,900	1,841,400
	Detail Total	2,185,346	1,995,900	1,978,400
	Expenditures Excluding Capital			
115	Parks/Street	147,027	142,000	137,000
116	Street	1,716,790	1,843,800	1,805,400
	Total Excluding Capital	1,863,817	1,985,800	1,942,400
	Capital Expenditures			
116	Street	17,188	10,000	
	Capital Total	17,188	10,000	
	Ending Fund Balance	304,341	100	36,000
	Fund Total	2,185,346	1,995,900	1,978,400

City of Moses Lake
2014 Budget

		2012 Actual	2013 Budgeted	2014 Budget
119	Street Repair/Reconstruction Revenue			
308	Beginning Fund Balance			
00	BEG FUND BAL		50,000	213,700
20	BEG. FUND BAL-NONSPENDABLE	34,800		
40	BEG. FUND BALANCE-COMMITTED	113,213		
	Total Beginning Fund Balance	148,012	50,000	213,700
310	Taxes			
316	BusinessTaxes			
41	UTILITY TAX ELECTRIC			140,000
42	UTILITY TX WATER	1,465	1,100	113,500
43	UTILITY TAX NAT. GAS	22,330	30,000	28,000
44	UTILITY TAX SEWAGE			90,000
45	UTILTY TAX GARBAGE/SOLID WASTE	2,209	2,000	67,000
46	UTILITY TX T.V. CABLE	1,884	500	500
47	UTILITY TX PHONE	31,996	35,000	30,000
48	UTILITY TX STORMWTR			20,000
51	invalid ELECTRIC	127,472	130,000	
72	invalid UTILITY TAX WATER	122,664	110,000	
74	invalid UTILITY TAX SEWER	92,634	88,000	
75	invalid UTILITY TAX GARBAGE	68,309	60,000	
76	invalid UTILITY TAX STORM WTR	21,169	20,000	
317	Excise Taxes			
34	invalid REET 1 QTR PERCENT	189,495	160,000	
318	Other Taxes			
34	REET 1 - FIRST QTR PERCENT			160,000
	Total Taxes	681,626	636,600	649,000
330	Intergovernmental Revenue			
20	FED IND DEPT OF TRANSPORTATION	3,519		
00	STATE GRANTS	153,705		
	Total Intergovernmental Revenue	157,224		
361	Interest and Other Earnings			
40	OTHER INTEREST	4,142		
368	Special Assessment Principal-Current			
10	SPECIAL ASSESSMENTS-CAPITAL	17,101		
	Total Miscellaneous Revenue	21,243		
390	Other Financing Sources			
397	Transfers In			
00	TRANS-IN	200,000	630,000	
	Total Other Financing Sources	200,000	630,000	
	Fund Total	1,208,105	1,316,600	862,700

City of Moses Lake
2014 Budget

		2012 Actual	2013 Budgeted	2014 Budget
119	Street Repair/Reconstruction			
	Expenditures			
0001	Unreserved Fund Balance	479,342	26,600	472,700
0312	Operating Supplies	3,519		
0411	Professional Services	24,730		
0485	R&M-Major Projects	193,371	1,110,000	210,000
0493	Reimbursable Labor Costs	90,903		
0611	Land Purchase	40,572		
0632	Street Reconstruction		180,000	180,000
0636	Lights, Signs, Signals	146,988		
0639	Other Improvements	139,210		
0699	Reimbursable Labor Charges	76,780		
0984	Transfer To 284 G O Bond Fund	18,000		
	Detail Total	1,213,415	1,316,600	862,700
	Expenditures Excluding Capital			
0300	Supplies	3,519		
0400	Other Services and Charges	309,004	1,110,000	210,000
0900	Operating Transfers	18,000		
	Total Excluding Capital	330,523	1,110,000	210,000
	Capital Expenditures			
0600	Capital Outlays	403,549	180,000	180,000
	Capital Total	403,549	180,000	180,000
	Ending Fund Balance	479,342	26,600	472,700
	Fund Total	1,213,415	1,316,600	862,700

City of Moses Lake
2014 Budget

		<u>2012</u> <u>Actual</u>	<u>2013</u> <u>Budgeted</u>	<u>2014</u> <u>Budget</u>
308	Capital			
	Revenue			
308	Beginning Fund Balance			
40	BEG. FUND BALANCE-COMMITTED	257,449		
	Total Beginning Fund Balance	257,449		
	Fund Total	257,449		
	Expenditures			
0906	Transfer To 006 Misc. Services	257,449		
	Detail Total	257,449		
	Expenditures Excluding Capital			
0900	Operating Transfers	257,449		
	Total Excluding Capital	257,449		
	Fund Total	257,449		

**City of Moses Lake
2014 Budget**

		2012 Actual	2013 Budgeted	2014 Budget
314	Park & Recreation Improvements			
	Revenue			
308	Beginning Fund Balance			
00	BEG FUND BAL		60,000	66,500
40	BEG. FUND BALANCE-COMMITTED	107,804		
	Total Beginning Fund Balance	107,804	60,000	66,500
360	Miscellaneous Revenue			
369	Other			
90	OTHER	6,901		
	Total Miscellaneous Revenue	6,901		
	Fund Total	114,705	60,000	66,500
	Expenditures			
0003	Reserve For Capital Improvement	66,534	60,000	66,500
0631	Improvements Other Than Building	48,172		
	Detail Total	114,705	60,000	66,500
	Capital Expenditures			
0600	Capital Outlays	48,172		
	Capital Total	48,172		
	Ending Fund Balance	66,534	60,000	66,500
	Fund Total	114,705	60,000	66,500
315	Parks Mitigation			
	Revenue			
308	Beginning Fund Balance			
00	BEG FUND BAL		264,200	236,900
40	BEG. FUND BALANCE-COMMITTED	328,419		
	Total Beginning Fund Balance	328,419	264,200	236,900
390	Other Financing Sources			
89	OTHER PLAN/DEVELOP SERVICES		36,000	64,000
	Total Other Financing Sources		36,000	64,000
	Fund Total	328,419	300,200	300,900
	Expenditures			
0003	Unreserved Fund Balance	235,829	200	900
0631	Improvements Other Than Building	92,590	300,000	300,000
	Detail Total	328,419	300,200	300,900
0000	Fund Balance	235,829	200	900
0600	Capital	92,590	300,000	300,000
	Fund Total	328,419	300,200	300,900

City of Moses Lake
2014 Budget

		2012 Actual	2013 Budgeted	2014 Budget
410	Water / Sewer Fund			
	Revenue			
308	Beginning Fund Balance			
37	BEGINNING FUND BALANCE	5,458,092	3,517,800	3,070,200
	Total Beginning Fund Balance	5,458,092	3,517,800	3,070,200
320	Licenses and Permits			
321	Business Licenses and Permits			
51	WASTE WATER PERMIT FEES	11,500	11,500	11,500
	Total Licenses and Permits	11,500	11,500	11,500
340	Charges for Goods and Services			
343	Utilities and Environment			
40	WATER SALES	5,489,326	5,181,000	5,393,000
50	SWR/RECLAIMED WTR SALES	3,740,220	3,582,000	3,698,000
	Total Charges for Goods and Services	9,229,546	8,763,000	9,091,000
360	Miscellaneous Revenue			
361	Interest and Other Earnings			
49	INTERFUND INTEREST			111,400
362	Rents, Leases and Concessions			
11	METER RENTAL	7,612	8,000	7,000
50	SPACE/FACILITY LEASES L-T	108,342	95,000	554,500
365	Internal Service Fund Miscellaneous Revenues			
50	invalidINTERFND SPAC/FAC LEAS	459,500	460,000	
366	Interfund/Interdepartmental-Miscellaneous Revenues			
10	invalid INTERFUND INTEREST	112,412	113,700	
369	Other			
11	SALE OF SCRAP & JUNK	17,817		
90	OTHER	5,247		
	Total Miscellaneous Revenue	710,930	676,700	672,900
370	Other Income and Expenses			
372	Extraordinary/Special Items			
373	Other Gains (Losses)			
379	Capital Contributions			
34	CAPITAL ASSESS. WTR	160,281		100,000
35	CAPITAL ASSESS. SWR	13,830		30,000
	Total Other Income and Expenses	174,112		130,000
380	Other Income and Expenses			
20	INTERFUND LOAN REPAYMENT RECD	59,400	320,000	60,600
385	Collections of Accrued Revenues and Receivables			
00	invalid COLLECT OF ACCRUED REV	358		
388	Other Increase in Fund Balances/Net Assets			
10	CONTRIB CAP-LOCAL SOURCE	238,361	180,000	180,000
	Total Other Income and Expenses	298,120	500,000	240,600
	Fund Total	15,882,299	13,469,000	13,216,200

**City of Moses Lake
2014 Budget**

		2012	2013	2014
		Actual	Budgeted	Budget
Expenses				
411	<i>Water Department</i>			
0111	Full Time Salaries	492,644	608,300	648,100
0112	Temporary Pay	19,644	24,400	20,700
0123	Position Change	7,777	6,600	6,600
0126	Comp Time Taken	3,624		
0131	Overtime	11,046	16,800	17,400
0141	Vacation	43,516		
0142	Holiday Pay	24,475		
0145	Sick Pay	12,270		
0147	Civil Leave	460		
0191	Payroll Reimbursement	(509)		
0211	Social Security	45,936	50,200	53,100
0213	Retirement PERS & LEOFF	43,865	34,900	63,900
0214	Workman's Compensation	11,240	12,600	13,400
0216	L&I Retro Pool	(147)		
0221	Medical Insurance	172,265	148,400	179,600
0223	Life Insurance	810	900	900
0224	Retiree's Health Insurance Plan	3,139	1,400	1,500
0311	office Supplies	1,299	1,500	1,500
0312	Operating Supplies	103,621	101,000	101,000
0313	Oil & Lubricants		1,500	1,500
0314	Books - Less Than \$100.00 Total Value		400	400
0315	Repair and Maintenance Supplies	105,837	110,000	110,000
0316	Repair and Maintenance Meters	165,221	10,000	10,000
0351	Minor Equipment < \$5000	6,246	12,300	2,000
0354	Computer Software			8,600
0355	Small Equipment < \$1000	4,183	5,700	1,500
0411	Professional Services	26,494	43,000	33,000
0418	Building Expense			21,400
0419	Central Services			13,600
0421	Telephone	4,127	4,200	4,200
0422	Postage	269	4,800	1,700

City of Moses Lake
2014 Budget

		2012	2013	2014
		Actual	Budgeted	Budget
411	Water Department			
0431	Travel & Subsistence	177	400	400
0432	Travel & Subsistence - Education	1,191	3,000	3,000
0451	Rentals - Equipment Rental Fund			59,200
0453	Rental/Lease Other Equipment	226		
0456	Lease Payments Capitalized			1,000
0458	Rental/Lease Short Term		1,000	1,000
0461	Insurance			24,200
0471	Utility Expense - Electricity	235,456	180,000	220,000
0473	Utility Expense - Water/Sewer/Garbage			1,540,000
0481	Repair & Maint. Building - Contracted	2,150	5,000	5,000
0482	Repair & Maint. Equip. - Contracted	33,347	41,000	39,000
0483	Repair & Maint. Other - Contracted	7,449	13,000	13,000
0491	Miscellaneous	8,204	15,500	15,500
0492	Taxes and Assessments	106,242	80,000	110,000
0493	Reimbursable Labor Costs	69,089	156,000	66,000
0495	Registration & Memberships	3,394	4,200	4,200
0496	Printing & Binding	2,281	5,000	5,000
0498	Tuition - Educational Benefit		800	800
0639	Other Improvements		12,000	
0641	Machinery & Equipment - Non-Lease	48,192	109,000	60,000
0645	Water Meters	95,365	250,000	36,000
0929	Transfer To 477 Water/Sewer Construction	900,000	1,080,000	
0933	Transfer To 519 Equipment Rental	80,100	82,500	
0938	Transfer To 503 Self Insurance	32,300	32,300	
0939	Transfer To 517 Central Services	25,300	26,000	
0940	Transfer To 528 Building Maintenance	26,700	26,700	
0960	Transfer To 483 W/S Lease	8,700	6,700	
	Water Department Total	2,995,217	3,329,000	3,518,900

City of Moses Lake
2014 Budget

		2012	2013	2014
		Actual	Budgeted	Budget
Expenses				
412	Sewer Department			
0111	Full Time Salaries	457,335	578,700	622,100
0112	Temporary Pay		5,000	
0123	Position Change	5,802	6,500	6,700
0126	Comp Time Taken	7,718		
0131	Overtime	13,820	19,300	17,800
0132	Holiday - Worked	2,450		
0141	Vacation	35,814		
0142	Holiday Pay	23,342		
0145	Sick Pay	19,731		
0147	Civil Leave	131		
0191	Payroll Reimbursement	(10)		
0211	Social Security	41,993	46,700	49,500
0213	Retirement PERS & LEOFF	40,656	32,500	59,600
0214	Workman's Compensation	13,328	14,800	15,600
0216	L&I Retro Pool	(175)		
0221	Medical Insurance	177,081	155,300	187,400
0223	Life Insurance	801	900	900
0311	office Supplies	744	700	700
0312	Operating Supplies	46,314	55,300	55,300
0313	Oil & Lubricants	896	5,400	5,400
0314	Books - Less Than \$100.00 Total Value		200	200
0315	Repair and Maintenance Supplies	42,740	42,000	42,000
0323	Gas-Propane-Fuel	23	6,400	6,400
0351	Minor Equipment < \$5000	6,806	2,500	
0354	Computer Software		1,000	3,000
0355	Small Equipment < \$1000	3,210		1,000
0411	Professional Services	39,697	43,400	43,400
0418	Building Expense			9,100
0419	Central Services			8,200
0421	Telephone	1,758	1,400	1,600
0422	Postage	169	1,500	1,500
0431	Travel & Subsistence		100	100
0432	Travel & Subsistence - Education	915	2,000	2,000
0451	Rentals - Equipment Rental Fund			153,700
0453	Rental/Lease Other Equipment	786	1,000	1,000
0456	Lease Payments Capitalized			1,000
0461	Insurance			26,900
0471	Utility Expense - Electricity	132,603	125,000	125,000
0473	Utility Expense - Water/Sewer/Garbage	56,530	45,000	2,545,000
0481	Repair & Maint. Building - Contracted	1,714	2,000	2,000
0482	Repair & Maint. Equip. - Contracted	26,982	25,000	25,000
0483	Repair & Maint. Other - Contracted	74,673	220,600	210,600
0491	Miscellaneous	25,762	29,300	32,800
0493	Reimbursable Labor Costs	94,701	145,000	145,000
0495	Registration & Memberships	1,019	3,500	3,500
0498	Tuition - Educational Benefit		400	400

City of Moses Lake
2014 Budget

		2012 Actual	2013 Budgeted	2014 Budget
412	Sewer Department			
0621	Building Construction	100,347		
0641	Machinery & Equipment - Non-Lease		10,000	16,000
0929	Transfer To 477 Water/Sewer Construction	1,730,000	2,160,000	
0933	Transfer To 519 Equipment Rental	207,600	214,000	
0938	Transfer To 503 Self Insurance	35,800	35,800	
0939	Transfer To 517 Central Services	15,200	15,700	
0940	Transfer To 528 Building Maintenance	11,400	11,400	
0960	Transfer To 483 W/S Lease	47,000	36,300	
	Sewer Department Total	3,545,208	4,101,600	4,427,400

City of Moses Lake
2014 Budget

		2012	2013	2014
		Actual	Budgeted	Budget
Expenses				
413	<i>Water Billing Department</i>			
0001	Unreserved Fund Balance	3,651,276	1,173,400	1,295,500
0111	Full Time Salaries	111,011	147,100	150,000
0112	Temporary Pay	1,766	5,300	
0126	Comp Time Taken	708		
0131	Overtime		800	800
0141	Vacation	14,256		
0142	Holiday Pay	5,924		
0145	Sick Pay	8,138		
0211	Social Security	10,643	11,800	11,600
0213	Retirement PERS & LEOFF	10,049	7,900	13,900
0214	Workman's Compensation	2,812	3,600	3,600
0216	L&I Retro Pool	(41)		
0221	Medical Insurance	38,875	34,900	39,500
0223	Life Insurance	235	300	300
0312	Operating Supplies	1,557	2,500	2,000
0315	Repair and Maintenance Supplies	548		
0355	Small Equipment < \$1000	324	500	500
0411	Professional Services	2,014	2,000	1,000
0412	Admin. Services /Other Funds			675,700
0417	Bank Charges	11,985	17,000	18,000
0418	Building Expense			627,600
0419	Central Services			13,100
0421	Telephone	1,041	400	600
0422	Postage	26,183	27,000	26,000
0451	Rentals - Equipment Rental Fund			16,500
0453	Rental/Lease Other Equipment	490	1,000	500
0455	Rental/Lease Buildings			24,900
0461	Insurance			6,200
0473	Utility Expense - Water/Sewer/Garbage			279,500
0482	Repair & Maint. Equip. - Contracted	2,191	1,500	4,700
0491	Miscellaneous	10	1,000	1,000
0492	Taxes and Assessments	330,655	300,000	330,000
0641	Machinery & Equipment - Non-Lease		18,000	
0791	Interfund Debt/Short Term Issued	300,000		
0906	Transfer To 006 Misc. Services	2,075,700	1,475,700	
0927	Transfer To Revenue Bond Funds	564,000	581,000	
0930	Transfer To 472 Operations Complex Construction	200,000	240,000	
0933	Transfer To 519 Equipment Rental	22,300	23,000	
0938	Transfer To 503 Self Insurance	8,200	8,200	
0939	Transfer To 517 Central Services	23,000	25,000	
0940	Transfer To 528 Building Maintenance	17,900	17,900	
0941	Transfer To Bldg Maint Civic Center	18,600	31,100	
0953	Transfer To 485 Public Works Trust Fund	106,000	101,400	
0957	Transfer To 486 - GOB 2006	38,100	38,200	
	Water Billing Department Total	7,606,450	4,297,500	3,543,000

City of Moses Lake
2014 Budget

		2012	2013	2014
		Actual	Budgeted	Budget
Expenses				
414	Sewer Billing Department			
0111	Full Time Salaries	68,066	83,800	85,500
0112	Temporary Pay		10,500	
0126	Comp Time Taken	129		
0131	Overtime		700	700
0141	Vacation	3,239		
0142	Holiday Pay	3,253		
0145	Sick Pay	2,029		
0211	Social Security	5,627	7,300	6,600
0213	Retirement PERS & LEOFF	5,504	4,500	8,000
0214	Workman's Compensation	447	1,300	1,200
0216	L&I Retro Pool	(8)		
0221	Medical Insurance	33,466	29,500	33,400
0223	Life Insurance	160	200	200
0312	Operating Supplies	1,019	1,000	1,000
0355	Small Equipment < \$1000	658	500	500
0411	Professional Services	51	500	500
0412	Admin. Services /Other Funds			118,400
0417	Bank Charges	11,910	13,400	12,000
0418	Building Expense			627,600
0419	Central Services			13,100
0421	Telephone	1,017	500	500
0422	Postage	20,221	20,000	18,000
0455	Rental/Lease Buildings			24,900
0461	Insurance			1,900
0473	Utility Expense - Water/Sewer/Garbage			586,900
0491	Miscellaneous		2,000	1,000
0492	Taxes and Assessments	145,052	132,000	135,000
0521	Port of Moses Lake Agreement	50,000	50,000	50,000
0906	Transfer To 006 Misc. Services	118,400	118,400	
0927	Transfer To Revenue Bond Funds	564,000	581,000	
0938	Transfer To 503 Self Insurance	2,500	2,500	
0939	Transfer To 517 Central Services	23,000	25,000	
0940	Transfer To 528 Building Maintenance	17,900	17,900	
0941	Transfer To Bldg Maint Civic Center	18,600	31,100	
0953	Transfer To 485 Public Works Trust Fund	595,300	569,100	
0957	Transfer To 486 - GOB 2006	38,100	38,200	
	Sewer Billing Department Total	1,729,640	1,740,900	1,726,900
	Detail Total	15,876,515	13,469,000	13,216,200

City of Moses Lake
2014 Budget

		2012 Actual	2013 Budgeted	2014 Budget
410	Water / Sewer Fund			
	Expenditures Excluding Capital			
411	Water Department	2,851,660	2,958,000	3,422,900
412	Sewer Department	3,444,861	4,091,600	4,411,400
413	Water Billing Department	3,955,174	3,106,100	2,247,500
414	Sewer Billing Department	1,729,640	1,740,900	1,726,900
	Total Excluding Capital	11,981,334	11,896,600	11,808,700
	Capital Expenditures			
411	Water Department	143,557	371,000	96,000
412	Sewer Department	100,347	10,000	16,000
413	Water Billing Department		18,000	
	Capital Total	243,904	399,000	112,000
	Ending Fund Balance	3,651,276	1,173,400	1,295,500
	Fund Total	15,876,515	13,469,000	13,216,200

City of Moses Lake
2014 Budget

		<u>2012</u> <u>Actual</u>	<u>2013</u> <u>Budgeted</u>	<u>2014</u> <u>Budget</u>
471	Water Rights			
	Revenue			
308	Beginning Fund Balance			
37	BEGINNING FUND BALANCE	392,673	592,600	832,600
	Total Beginning Fund Balance	<u>392,673</u>	<u>592,600</u>	<u>832,600</u>
390	Other Financing Sources			
397	Transfers In			
00	TRANS-IN	200,000	240,000	200,000
	Total Other Financing Sources	<u>200,000</u>	<u>240,000</u>	<u>200,000</u>
	Fund Total	<u>592,673</u>	<u>832,600</u>	<u>1,032,600</u>
	Expenses			
0001	Unreserved Fund Balance	592,673	832,600	1,032,600
	Detail Total	<u>592,673</u>	<u>832,600</u>	<u>1,032,600</u>
	Ending Fund Balance	<u>592,673</u>	<u>832,600</u>	<u>1,032,600</u>
	Fund Total	<u>592,673</u>	<u>832,600</u>	<u>1,032,600</u>

City of Moses Lake
2014 Budget

		2012 Actual	2013 Budgeted	2014 Budget
477	Water Sewer Construction			
	Revenue			
308	Beginning Fund Balance			
37	BEGINNING FUND BALANCE	3,607,058	2,599,800	2,668,000
	Total Beginning Fund Balance	3,607,058	2,599,800	2,668,000
390	Other Financing Sources			
397	Transfers In			
00	TRANS-IN	2,630,000	3,240,000	4,040,000
	Total Other Financing Sources	2,630,000	3,240,000	4,040,000
	Fund Total	6,237,058	5,839,800	6,708,000
	Expenses			
0008	Reserve For Construction Projects	2,508,114	1,559,800	1,668,000
0485	R&M-Major Projects	37,464		
0653	CIP-Water Projects	1,690,343	1,150,000	1,940,000
0654	CIP-Sewer Projects	1,799,736	3,130,000	3,100,000
0699	Reimbursable Labor Charges	201,401		
	Detail Total	6,237,058	5,839,800	6,708,000
	Expenditures Excluding Capital			
0400	Other Services and Charges	37,464		
	Total Excluding Capital	37,464		
	Capital Expenditures			
0600	Capital	3,691,480	4,280,000	5,040,000
	Capital Total	3,691,480	4,280,000	5,040,000
	Ending Fund Balance	2,508,114	1,559,800	1,668,000
	Fund Total	6,237,058	5,839,800	6,708,000

**City of Moses Lake
2014 Budget**

		2012 Actual	2013 Budgeted	2014 Budget
490	Sanitation Fund			
	Revenue			
308	Beginning Fund Balance			
38	BEGINNING FUND BALANCE	292,130	296,700	108,700
	Total Beginning Fund Balance	292,130	296,700	108,700
340	Charges for Goods and Services			
343	Utilities and Environment			
70	SOLID WASTE SERVICES	2,337,691	2,160,000	2,460,000
	Total Charges for Goods and Services	2,337,691	2,160,000	2,460,000
360	Miscellaneous Revenue			
361	Interest and Other Earnings			
49	INTERFUND INTEREST			45,700
366	Interfund/Interdepartmental-Miscellaneous Revenues			
10	invalid INTERFUND INTEREST	67,512	57,000	
369	Other			
90	OTHER	114		
	Total Miscellaneous Revenue	67,626	57,000	45,700
380	Other Income and Expenses			
381	Interfund Loan Receipts			
20	INTERFUND LOAN REPAYMENT RECD	556,508	291,900	303,300
	Total Other Income and Expenses	556,508	291,900	303,300
	Fund Total	3,253,955	2,805,600	2,917,700

City of Moses Lake
2014 Budget

		2012	2013	2014
		Actual	Budgeted	Budget
Expenses				
490	Sanitation Fund			
0001	Unreserved Fund Balance	236,008	101,650	77,300
0111	Full Time Salaries	44,855	60,400	51,300
0123	Position Change	2,097	650	10,700
0126	Comp Time Taken	761		
0141	Vacation	2,553		
0142	Holiday Pay	2,312		
0145	Sick Pay	2,196		
0211	Social Security	3,988	4,700	4,800
0213	Retirement PERS & LEOFF	3,909	3,300	5,800
0214	Workman's Compensation	263	400	300
0216	L&I Retro Pool	(4)		
0221	Medical Insurance	24,026	21,000	23,800
0223	Life Insurance	93	200	200
0312	Operating Supplies	1,581	2,000	2,300
0411	Professional Services	55	300	200
0412	Admin. Services /Other Funds			129,600
0417	Bank Charges	11,910	7,500	8,000
0418	Building Expense			10,200
0419	Central Services			13,300
0421	Telephone	1,043	600	700
0422	Postage	11,682	14,000	12,000
0428	Customer Refunds	36,612	44,000	35,000
0451	Rentals - Equipment Rental Fund			8,200
0455	Rental/Lease Buildings			24,900
0461	Insurance			2,100
0491	Miscellaneous	40	2,000	1,000
0492	Taxes and Assessments	132,687	130,000	136,000
0493	Reimbursable Labor Costs	10,429	20,000	20,000
0497	Garbage Contract	2,070,640	1,800,000	1,900,000
0512	Land Fill Dumping Fees	456,275	380,000	440,000
0906	Transfer To 006 Misc. Services	129,600	129,600	
0933	Transfer To 519 Equipment Rental	11,100	11,400	
0938	Transfer To 503 Self Insurance	2,800	2,800	
0939	Transfer To 517 Central Services	23,000	25,300	
0940	Transfer To 528 Building Maintenance	12,700	12,700	
0941	Transfer To Bldg Maint Civic Center	18,600	31,100	
	Detail Total	3,253,808	2,805,600	2,917,700
Expenditures Excluding Capital				
0100	Salaries and Wages	54,773	61,050	62,000
0200	Personnel Benefits	32,274	29,600	34,900
0300	Supplies	1,581	2,000	2,300
0400	Other Services and Charges	2,275,097	2,018,400	2,301,200
0500	Intergovernmental	456,275	380,000	440,000
0900	Operating Transfers	197,800	212,900	
	Total Excluding Capital	3,017,801	2,703,950	2,840,400
Ending Fund Balance		236,008	101,650	77,300
Fund Total		3,253,808	2,805,600	2,917,700

**City of Moses Lake
2014 Budget**

		2012 Actual	2013 Budgeted	2014 Budget
493	Storm Water			
	Revenue			
308	Beginning Fund Balance			
34	BEGINNING FUND BALANCE-OPEN	277,403	403,500	292,100
	Total Beginning Fund Balance	277,403	403,500	292,100
330	Intergovernmental Revenue			
334	State Grants			
00	STATE GRANTS	32,237	649,000	
	Total Intergovernmental Revenue	32,237	649,000	0
340	Charges for Goods and Services			
343	Utilities and Environment			
10	STORM DRAINAGE SERVICES			710,000
83	invalid STORM DRAINAGE FEES &	719,445	700,000	
349	Interfund/Interdepartment Sales & Services			
28	COMMUNICATION SERVICES	1,256		
31	REIMB NATRL RESRC	13,915		
32	REIMB ENG SRVC	4,813		
	Total Charges for Goods and Services	739,429	700,000	710,000
374	Capital Contributions			
00	STATE GRANT - CAPITAL CONTRIB			465,000
	Total Other Income and Expenses			465,000
	Fund Total	1,049,069	1,752,500	1,467,100

City of Moses Lake
2014 Budget

		2012 Actual	2013 Budgeted	2014 Budget
493	Storm Water			
	Expenses			
0001	Unreserved Fund Balance	427,096	244,500	21,500
0111	Full Time Salaries	182,201	215,500	231,000
0126	Comp Time Taken	1,466		
0131	Overtime	564	3,300	2,100
0141	Vacation	8,686		
0142	Holiday Pay	8,760		
0145	Sick Pay	5,497		
0147	Civil Leave	515		
0211	Social Security	15,416	16,800	17,900
0213	Retirement PERS & LEOFF	14,908	11,700	21,600
0214	Workman's Compensation	5,422	5,900	6,000
0216	L&I Retro Pool	(69)		
0221	Medical Insurance	67,023	53,900	61,000
0223	Life Insurance	315	400	400
0311	office Supplies	44	500	500
0312	Operating Supplies	1,462	4,500	4,500
0315	Repair and Maintenance Supplies	6,984	5,900	5,900
0351	Minor Equipment < \$5000	4,031	5,000	5,000
0354	Computer Software		3,900	3,900
0355	Small Equipment < \$1000	752	1,000	1,000
0411	Professional Services	3,173	5,400	5,400
0412	Admin. Services /Other Funds			30,000
0417	Bank Charges		2,500	2,500
0418	Building Expense			8,100
0419	Central Services			1,700
0422	Postage	4,471	5,000	5,000
0431	Travel & Subsistence	288	500	500
0432	Travel & Subsistence - Education	15	500	1,500
0441	Advertising		1,000	1,000
0451	Rentals - Equipment Rental Fund			75,500
0452	Rental - Copy Machines			15,400
0461	Insurance			3,000
0473	Utility Expense - Water/Sewer/Garbage	18,014		25,000
0482	Repair & Maint. Equip. - Contracted	1,552		
0483	Repair & Maint. Other - Contracted	7,995	57,000	150,000
0491	Miscellaneous	2,803	1,000	1,000
0492	Taxes and Assessments	12,971	7,000	12,000
0493	Reimbursable Labor Costs	30,051	48,000	40,000
0495	Registration & Memberships	392	500	1,500
0512	Land Fill Dumping Fees		25,000	
0522	DOT	2,385	5,000	5,000
0634	Storm Drains		865,400	680,000
0641	Machinery & Equipment - Non-Lease	32,237		
0699	Reimbursable Labor Charges	27,720		
0794	Interfund Debt/Short Term Repayment	19,800	20,000	20,200
0821	Interest Interfund Debt	804	700	500
0906	Transfer To 006 Misc. Services	30,000	30,000	
0933	Transfer To 519 Equipment Rental	102,200	105,200	
	Detail Total	1,047,944	1,752,500	1,467,100

City of Moses Lake
2014 Budget

		2012 Actual	2013 Budgeted	2014 Budget
493	Storm Water			
	Expenditures Excluding Capital			
0100	Salaries and Wages	207,689	218,800	233,100
0200	Personnel Benefits	103,014	88,700	106,900
0300	Supplies	13,274	20,800	20,800
0400	Other Services and Charges	81,725	128,400	379,100
0500	Intergovernmental	2,385	30,000	5,000
0700	Debt Service Principal	19,800	20,000	20,200
0800	Debt Service/Interest & Related Costs	804	700	500
0900	Operating Transfers	132,200	135,200	
	Total Excluding Capital	560,891	642,600	765,600
	Capital Expenditures			
0600	Capital	59,957	865,400	680,000
	Capital Total	59,957	865,400	680,000
	Ending Fund Balance	427,096	244,500	21,500
	Fund Total	1,047,944	1,752,500	1,467,100

**City of Moses Lake
2014 Budget**

		2012 Actual	2013 Budgeted	2014 Budget
495	Airport			
	Revenue			
308	Beginning Fund Balance			
35	BEGINNING FUND BALANCE	70,108	65,600	71,200
	Total Beginning Fund Balance	70,108	65,600	71,200
374	Capital Contributions			
00	STATE GRANT - CAPITAL CONTRIB			323,000
	Total Intergovernmental Revenue	0	0	323,000
360	Miscellaneous Revenue			
362	Rents, Leases and Concessions			
40	SPACE/FAC. RENT S-T	25		
50	SPACE/FACILITY LEASES L-T	33,349	30,000	28,000
369	Other			
90	OTHER	649		
	Total Miscellaneous Revenue	34,023	30,000	28,000
	Fund Total	104,130	95,600	422,200

City of Moses Lake
2014 Budget

		2012 Actual	2013 Budgeted	2014 Budget
495	Airport			
	Expenses			
0001	Unreserved Fund Balance	69,928	78,600	56,200
0312	Operating Supplies	483		400
0315	Repair and Maintenance Supplies	253	200	500
0352	Minor Equipment < \$5000 Lease		500	500
0355	Small Equipment < \$1000	605		500
0412	Admin. Services /Other Funds			500
0419	Central Services			1,300
0421	Telephone	523	500	500
0422	Postage	154		100
0431	Travel & Subsistence	449	400	500
0451	Rentals - Equipment Rental Fund			500
0461	Insurance			300
0471	Utility Expense - Electricity	1,397	1,400	1,500
0473	Utility Expense - Water/Sewer/Garbage	3,359	2,400	3,100
0481	Repair & Maint. Building - Contracted	2,100	4,000	2,100
0483	Repair & Maint. Other - Contracted	4,181	3,000	4,000
0491	Miscellaneous	320	500	500
0492	Taxes and Assessments	1,300	1,300	1,700
0631	Improvements Other Than Building	8,133		347,500
0639	Other Improvements	7,715		
0699	Reimbursable Labor Charges	432		
0938	Transfer To 503 Self Insurance	400	400	
0939	Transfer To 517 Central Services	2,400	2,400	
	Detail Total	104,130	95,600	422,200
	Expenditures Excluding Capital			
0300	Supplies	1,340	700	1,900
0400	Other Services and Charges	13,783	13,500	16,600
0900	Operating Transfers	2,800	2,800	
	Total Excluding Capital	17,923	17,000	18,500
	Capital Expenditures			
0600	Capital	16,280		347,500
	Capital Total	16,280		347,500
	Ending Fund Balance	69,928	78,600	56,200
	Fund Total	104,130	95,600	422,200

City of Moses Lake

2014 Budget

		2012 Actual	2013 Budgeted	2014 Budget
498	Ambulance			
	Revenue			
308	Beginning Fund Balance			
39	BEGINNING FUND BALANCE-AMBULAN	218,618	100,000	66,700
	Total Beginning Fund Balance	218,618	100,000	66,700
330	Intergovernmental Revenue			
334	State Grants			
22	STATE FIRE GRANT	1,534		
	Total Intergovernmental Revenue	1,534		
340	Charges for Goods and Services			
342	Public Safety			
21	FIRE PROT'N & EMERGENCY MEDIC			110,000
61	BLS AMBUL SRVC FEES	441,600	460,000	570,000
62	ALS AMBUL SRVC	2,026,220	2,040,000	1,800,000
63	OTHER FEES & CHRGS	888,334	900,000	900,000
65	CONSUMABLES			100,000
68	WRITEOFFS/WRITEDNS	(1,547,585)	(1,950,000)	(2,010,000)
69	MILEAGE	1,121,330	1,100,000	1,000,000
349	Interfund/Interdepartment Sales & Services			
21	REIMB LAW ENFORCE. SERV	495		
22	REIMBURSE FIRE PROTECTION SERV	143,459	90,000	
	Total Intergovernmental Revenue	3,073,853	2,640,000	2,470,000
380	Other Income and Expenses			
381	Interfund Loan Receipts			
10	INTERFND LOAN RECD	300,000		
	Total Other Income and Expenses	300,000		
390	Other Financing Sources			
397	Transfers In			
00	TRANS-IN	252,800	252,800	252,800
	Total Other Financing Sources	252,800	252,800	252,800
	Fund Total	3,846,805	2,992,800	2,789,500

City of Moses Lake
2014 Budget

		2012 Actual	2013 Budgeted	2014 Budget
498	Ambulance			
	Expenses			
0001	Unreserved Fund Balance	293,504	80,300	136,700
0111	Full Time Salaries	777,190	1,135,300	1,168,200
0115	Retroactive Pay	209		
0123	Position Change	33,589		
0126	Comp Time Taken	4,921		
0131	Overtime	164,057	128,200	131,900
0141	Vacation	71,091		
0142	Holiday Pay	4,706	39,900	41,000
0143	Holiday - Pay In Lieu of Holiday	38,977		
0144	Kelly Day Pay - Fire Department	117,136		
0145	Sick Pay	61,442		
0211	Social Security	19,058	17,900	18,400
0213	Retirement PERS & LEOFF	69,565	68,300	70,200
0214	Workman's Compensation	31,111	35,600	39,700
0216	L&I Retro Pool	(426)		
0221	Medical Insurance	319,206	235,900	289,500
0223	Life Insurance	903	900	900
0242	Travel/M meal Allowance	9,210	8,000	8,000
0311	office Supplies	320		1,000
0312	Operating Supplies	66,176	74,600	66,200
0351	Minor Equipment < \$5000	4,856	27,900	3,000
0355	Small Equipment < \$1000	8,633	8,000	5,000
0411	Professional Services	137,092	126,000	151,000
0412	Admin. Services /Other Funds			129,400
0417	Bank Charges	79	2,100	3,000
0418	Building Expense			89,500
0419	Central Services			17,700
0421	Telephone	3,277		4,000
0422	Postage	3,330	1,500	4,000
0431	Travel & Subsistence		1,000	
0451	Rentals - Equipment Rental Fund			100,800
0461	Insurance			35,000
0482	Repair & Maint. Equip. - Contracted	3,523	5,600	7,500

City of Moses Lake
2014 Budget

		2012 Actual	2013 Budgeted	2014 Budget
498	Ambulance			
0491	Miscellaneous	20		
0492	Taxes and Assessments	54,863	45,000	40,000
0493	Reimbursable Labor Costs	110,275	100,000	90,000
0495	Registration & Memberships	2,085	3,600	3,600
0794	Interfund Debt/Short Term Repayment	128,700	390,000	131,300
0821	Interest Interfund Debt	5,226	6,000	3,000
0906	Transfer To 006 Misc. Services	129,400	129,400	
0933	Transfer To 519 Equipment Rental	136,300	140,400	
0938	Transfer To 503 Self Insurance	46,600	46,600	
0939	Transfer To 517 Central Services	26,600	27,400	
0940	Transfer To 528 Building Maintenance	107,400	107,400	
0966	Transfer To 499 Ambulance Debt Service	28,000		
	Detail Total	3,018,202	2,992,800	2,789,500
	Expenditures Excluding Capital			
0100	Salaries and Wages	1,273,318	1,303,400	1,341,100
0200	Personnel Benefits	448,627	366,600	426,700
0300	Supplies	79,984	110,500	75,200
0400	Other Services and Charges	314,543	284,800	675,500
0700	Debt Service Principal	128,700	390,000	131,300
0800	Debt Service/Interest & Related Costs	5,226	6,000	3,000
0900	Operating Transfers	474,300	451,200	
	Total Excluding Capital	2,724,698	2,912,500	2,652,800
	Ending Fund Balance	293,504	80,300	136,700
	Fund Total	3,018,202	2,992,800	2,789,500

City of Moses Lake
2014 Budget

		2012 Actual	2013 Budgeted	2014 Budget
501	Unemployment Comp Insurance			
	Revenue			
308	Beginning Fund Balance			
95	BEGINNING FUND BALANCE	262,467	191,000	154,500
	Total Beginning Fund Balance	262,467	191,000	154,500
	Fund Total	262,467	191,000	154,500
	Expenses			
0001	Unreserved Fund Balance	226,071	119,500	113,000
0411	Professional Services	1,500	1,500	1,500
0491	Miscellaneous	34,896	70,000	40,000
	Detail Total	262,467	191,000	154,500
	Expenditures Excluding Capital			
0400	Other Services and Charges	36,396	71,500	41,500
	Total Excluding Capital	36,396	71,500	41,500
	Ending Fund Balance	226,071	119,500	113,000
	Fund Total	262,467	191,000	154,500

City of Moses Lake
2014 Budget

		2012 Actual	2013 Budgeted	2014 Budget
503	Self-Insurance			
	Revenue			
00	BEG FUND BAL	576,213	660,800	722,000
	Total Beginning Fund Balance	576,213	660,800	722,000
340	Charges for Goods and Services			
348	Internal Service Fund Sales and Services			
91	RISK MANAGEMENT SERVICES			464,200
	Total Charges for Goods and Services	0		464,200
360	Miscellaneous Revenue			
365	Internal Service Fund Miscellaneous Revenues			
80	invalid INS PREM	614,400	614,400	
	Total Miscellaneous Revenue	614,400	614,400	
370	Other Income and Expenses			
372	Extraordinary/Special Items			
00	INSURANCE RECOVERIES	2,430		
	Total Other Income and Expenses	2,430		
	Fund Total	1,193,042	1,275,200	1,186,200
	Expenses			
0001	Unreserved Fund Balance	678,623	704,200	620,200
0461	Insurance	457,632	470,000	495,000
0491	Miscellaneous		1,000	500
0499	Judgments and Damages	56,788	100,000	70,500
	Detail Total	1,193,042	1,275,200	1,186,200
	Expenditures Excluding Capital			
0400	Other Services and Charges	514,420	571,000	566,000
	Total Excluding Capital	514,420	571,000	566,000
	Ending Fund Balance	678,623	704,200	620,200
	Fund Total	1,193,042	1,275,200	1,186,200

City of Moses Lake
2014 Budget

		2012 Actual	2013 Budgeted	2014 Budget
517	Central Services - Operations			
	Revenue			
308	Beginning Fund Balance			
68	BEGINNING FUND BALANCE	81,687	174,400	279,600
	Total Beginning Fund Balance	81,687	174,400	279,600
340	Charges for Goods and Services			
348	Internal Service Fund Sales and Services			
80	DATA PROCS SRVC	560,300	602,800	329,000
	Total Charges for Goods and Services	560,300	602,800	329,000
360	Miscellaneous Revenue			
369	Other			
11	SALE OF SCRAP & JUNK	185		
	Total Miscellaneous Revenue	185	0	0
380	Other Income and Expenses			
382	Proceeds of Long-Term Debt-Proprietary Funds			
50	invalidPROCDS CAP LEAS/INSTALL		10,500	
	Total Other Income and Expenses		10,500	0
390	Other Financing Sources			
391	Proceeds of Long-Term Debt - Governmental Funds			
50	CAPITAL LEASE/INSTALL SALE PRO			12,000
	Total Other Financing Sources			12,000
	Fund Total	642,172	787,700	620,600

City of Moses Lake
2014 Budget

		2012 Actual	2013 Budgeted	2014 Budget
517	Central Services - Operations			
	Expenses			
0001	Unreserved Fund Balance	153,301	300,700	159,800
0111	Full Time Salaries	103,812	125,900	128,400
0115	Retroactive Pay	280		
0126	Comp Time Taken	501		
0131	Overtime	1,215	1,900	1,900
0141	Vacation	6,117		
0142	Holiday Pay	5,043		
0145	Sick Pay	4,117		
0211	Social Security	9,207	9,800	10,000
0213	Retirement PERS & LEOFF	8,689	6,800	12,000
0214	Workman's Compensation	443	600	500
0216	L&I Retro Pool	(6)		
0221	Medical Insurance	19,887	21,600	24,400
0223	Life Insurance	153	200	200
0311	office Supplies		500	500
0312	Operating Supplies	41,730	45,000	42,000
0315	Repair and Maintenance Supplies	140	1,000	500
0351	Minor Equipment < \$5000	39,749	40,000	30,000
0354	Computer Software	7,181	20,000	10,000
0355	Small Equipment < \$1000	14,633	30,000	20,000
0411	Professional Services	83,492	65,000	65,000
0418	Building Expense			8,100
0421	Telephone	38,606	36,000	35,000
0422	Postage	3,659	6,500	6,000
0431	Travel & Subsistence	265	1,000	1,000
0451	Rentals - Equipment Rental Fund			100
0453	Rental/Lease Other Equipment	5,391	4,000	4,000
0461	Insurance			4,700
0482	Repair & Maint. Equip. - Contracted	43,091	38,000	44,000
0495	Registration & Memberships	24	500	500
0641	Machinery & Equipment - Non-Lease	35,052	10,500	12,000
0938	Transfer To 503 Self Insurance	6,300	6,300	
0940	Transfer To 528 Building Maintenance	10,100	10,100	
	Detail Total	642,172	781,900	620,600
517	Central Services - Operations			
	Expenditures Excluding Capital			
0100	Salaries and Wages	121,085	127,800	130,300
0200	Personnel Benefits	38,373	39,000	47,100
0300	Supplies	103,433	136,500	103,000
0400	Other Services and Charges	174,528	151,000	168,400
0900	Operating Transfers	16,400	16,400	
	Total Excluding Capital	453,820	470,700	448,800
	Capital Expenditures			
0600	Capital	35,052	10,500	12,000
	Capital Total	35,052	10,500	12,000
516	Central Services - Debt Service		5,800	
	Ending Fund Balance	153,301	300,700	159,800
	Fund Total	642,172	787,700	620,600

City of Moses Lake

2014 Budget

		2012 Actual	2013 Budgeted	2014 Budget
519	Equipment Rental - Operations Revenue			
308	Beginning Fund Balance			
33	BEGINNING FUND BALANCE	1,554,830	1,461,700	1,037,800
	Total Beginning Fund Balance	1,554,830	1,461,700	1,037,800
330	Intergovernmental Revenue			
338	Intergovernmental Service Revenues			
22	invalid FIRE PROTECTION SERV	6,700		
	Total Intergovernmental Revenue	6,700		
342	Public Safety			
10	LAW ENFORCE. SRVC	1,400		
348	Internal Service Fund Sales and Services			
70	MOTOR POOL SERVICES			1,371,000
	Total Charges for Goods and Services	1,400		1,371,000
360	Miscellaneous Revenue			
361	Interest and Other Earnings			
90	invalidOTHER INTEREST EARNINGS	3		
365	Internal Service Fund Miscellaneous Revenues			
20	invalid INTRFD EQ LEASE	1,873,600	1,909,200	
369	Other			
11	SALE OF SCRAP & JUNK	265		
90	OTHER	708		
	Total Miscellaneous Revenue	1,874,576	1,909,200	
380	Other Income and Expenses			
382	Proceeds of Long-Term Debt-Proprietary Funds			
50	invalidPROCDS CAP LEAS/INSTALL	741,882	560,000	
	Total Other Income and Expenses	741,882	560,000	
390	Other Financing Sources			
391	Proceeds of Long-Term Debt - Governmental Funds			
50	CAPITAL LEASE/INSTALL SALE PRO			502,100
395	Disposition of Capital Assets			
10	PROCEEDS-SALE OF CAPITAL ASSET	32,861		
20	COMP FOR LOSS CAPTL ASSETS-INS	29,396		
	Total Other Financing Sources	62,257		502,100
	Fund Total	4,241,646	3,930,900	2,910,900

City of Moses Lake
2014 Budget

		2012 Actual	2013 Budgeted	2014 Budget
519	Equipment Rental - Operations Expenses			
0001	Unreserved Fund Balance	1,136,691	1,362,900	269,600
0111	Full Time Salaries	169,961	237,400	234,800
0112	Temporary Pay	3,444	8,200	8,200
0123	Position Change	9,654	3,700	7,800
0126	Comp Time Taken	1,063		
0131	Overtime	6,474	8,600	8,800
0141	Vacation	19,507		
0142	Holiday Pay	9,523		
0145	Sick Pay	14,654		
0147	Civil Leave	1,758		
0191	Payroll Reimbursement	(90)		
0211	Social Security	17,835	19,800	19,900
0213	Retirement PERS & LEOFF	16,693	13,300	23,200
0214	Workman's Compensation	3,885	6,000	5,900
0216	L&I Retro Pool	(69)		
0221	Medical Insurance	48,460	51,500	58,200
0223	Life Insurance	312	400	300
0311	office Supplies	422	600	600
0312	Operating Supplies	980	8,500	8,500
0313	Oil & Lubricants	17,399	17,500	26,500
0314	Books - Less Than \$100.00 Total Value		300	300
0315	Repair and Maintenance Supplies	81,745	110,000	110,000
0323	Gas-Propane-Fuel	348,467	352,000	325,000
0351	Minor Equipment < \$5000	1,094	3,000	
0355	Small Equipment < \$1000	23,900		
0411	Professional Services	1,288	200	200
0418	Building Expense			24,300
0419	Central Services			1,800
0421	Telephone	76	200	200
0422	Postage	14	200	200
0431	Travel & Subsistence	2,009	200	2,500
0432	Travel & Subsistence - Education	395	2,000	2,000
0441	Advertising	216	300	300
0452	Rental - Copy Machines			193,600
0453	Rental/Lease Other Equipment		200	200
0461	Insurance			7,500
0471	Utility Expense - Electricity		200	200
0473	Utility Expense - Water/Sewer/Garbage		1,000	1,000
0482	Repair & Maint. Equip. - Contracted	116,065	120,000	90,000
0483	Repair & Maint. Other - Contracted	1,049	2,000	2,400
0491	Miscellaneous	5,452	5,800	5,800
0492	Taxes and Assessments	104		
0495	Registration & Memberships	1,095	2,000	2,000
0496	Printing & Binding		1,000	200
0641	Machinery & Equipment - Non-Lease	44,781		
0661	Lease Purchase Deferring to Capital	742,057	558,500	627,100
0794	Interfund Debt/Short Term Repayment	336,412	64,000	67,200
0821	Interest Interfund Debt	16,821	13,800	10,600
0938	Transfer To 503 Self Insurance	10,000	10,000	
0939	Transfer To 517 Central Services	3,300	3,500	
0940	Transfer To 528 Building Maintenance	30,300	30,300	
0949	Operations Complex Rent	193,600	193,600	
	Detail Total	3,438,796	3,212,700	2,146,900

City of Moses Lake
2014 Budget

		2012 Actual	2013 Budgeted	2014 Budget
519	Equipment Rental - Operations			
	Expenditures Excluding Capital			
0100	Salaries and Wages	235,948	257,900	259,600
0200	Personnel Benefits	87,115	91,000	107,500
0300	Supplies	474,009	491,900	470,900
0400	Other Services and Charges	127,762	135,300	334,400
0700	Debt Service Principal	336,412	64,000	67,200
0800	Debt Service/Interest & Related Costs	16,821	13,800	10,600
0900	Operating Transfers	237,200	237,400	
	Total Excluding Capital	1,515,267	1,291,300	1,250,200
	Capital Expenditures			
0600	Capital	786,838	558,500	627,100
	Capital Total	786,838	558,500	627,100
520	Equipment Rental - Debt Service	802,850	718,200	764,000
	Ending Fund Balance	1,136,691	1,362,900	269,600
	Fund Total	4,241,646	3,930,900	2,910,900

City of Moses Lake
2014 Budget

		2012 Actual	2013 Budgeted	2014 Budget
528	Building Maintenance - Operations			
	Revenue			
308	Beginning Fund Balance			
36	BEGINNING FUND BALANCE	759,876	136,900	950,500
	Total Beginning Fund Balance	759,876	136,900	950,500
330	Intergovernmental Revenue			
334	State Grants			
79	STATE CULTURE & REC GRANT	271,832		
	Total Intergovernmental Revenue	271,832		
340	Charges for Goods and Services			
348	Internal Service Fund Sales and Services			
92	PROP. MNGMT FEE	2,090,600	2,284,700	1,852,300
349	Interfund/Interdepartment Sales & Services			
42	REIMBURSE ROAD MAINT SERVICES	412		
	Total Charges for Goods and Services	2,091,012	2,284,700	1,852,300
360	Miscellaneous Revenue			
361	Interest and Other Earnings			
90	invalidOTHER INTEREST EARNINGS	1,784		
362	Rents, Leases and Concessions			
50	SPACE/FACILITY LEASES L-T	900		
	Total Miscellaneous Revenue	2,684		
380	Other Income and Expenses			
382	Proceeds of Long-Term Debt-Proprietary Funds			
10	invalid G O BOND PROCEEDS	1,516		
	Total Other Income and Expenses	1,516		
	Fund Total	3,126,920	2,421,600	2,802,800

City of Moses Lake
2014 Budget

		2012	2013	2014
		Actual	Budgeted	Budget
	Expenses			
528	Building Maintenance - Operations			
0001	Unreserved Fund Balance	591,460	490,200	852,300
0111	Full Time Salaries	318,677	349,400	357,900
0123	Position Change		5,900	6,000
0126	Comp Time Taken	2,351		
0131	Overtime	5,968	9,800	10,100
0132	Holiday - Worked	235		
0141	Vacation	22,718		
0142	Holiday Pay	16,954		
0145	Sick Pay	15,092		
0147	Civil Leave	954		
0191	Payroll Reimbursement	(20)		
0211	Social Security	28,804	28,000	28,600
0213	Retirement PERS & LEOFF	27,245	19,400	34,500
0214	Workman's Compensation	9,237	14,700	14,700
0216	L&I Retro Pool	(173)		
0221	Medical Insurance	110,904	93,600	133,100
0223	Life Insurance	746	800	800
0311	office Supplies	303	500	500
0312	Operating Supplies	33,042	35,000	35,000
0314	Books - Less Than \$100.00 Total Value		300	300
0315	Repair and Maintenance Supplies	32,873	31,200	31,200
0323	Gas-Propane-Fuel		600	600
0351	Minor Equipment < \$5000	1,403	4,300	
0354	Computer Software		300	300
0355	Small Equipment < \$1000	727	2,400	2,900
0411	Professional Services	943	1,000	1,500
0419	Central Services			1,300
0421	Telephone	2,867	600	2,000
0422	Postage	25	100	100
0432	Travel & Subsistence - Education		600	600
0441	Advertising		100	100
0451	Rentals - Equipment Rental Fund			23,000
0452	Rental - Copy Machines			52,300
0461	Insurance			4,200
0471	Utility Expense - Electricity	64,341	70,000	70,000
0472	Utility Expense - Gas	5,507	22,500	22,500
0473	Utility Expense - Water/Sewer/Garbage	38,417	34,000	34,000
0481	Repair & Maint. Building - Contracted	60,482	65,000	51,000
0482	Repair & Maint. Equip. - Contracted	94	1,000	1,000
0483	Repair & Maint. Other - Contracted			10,000
0492	Taxes and Assessments	2,802	2,900	4,000
0493	Reimbursable Labor Costs	6,927		
0495	Registration & Memberships		1,600	1,600
0496	Printing & Binding		100	100
0622	Buildings Capital Improvement		33,000	13,000
0661	Lease Purchase Deferring to Capital			8,500
0821	Interest Interfund Debt	110,000	80,000	110,000
0933	Transfer To 519 Equipment Rental	31,200	32,100	
0938	Transfer To 503 Self Insurance	5,600	5,600	
0939	Transfer To 517 Central Services	2,200	2,400	
0949	Operations Complex Rent	52,300	52,300	
	Building Maintenance - Operations Total	1,603,204	1,491,300	1,919,600

City of Moses Lake

2014 Budget

		2012 Actual	2013 Budgeted	2014 Budget
533	Building Maintenance-Construction Project			
0622	Buildings Capital Improvement	1,293		
	Building Maintenance-Construction Project Total	1,293		
534	Civic Center			
0351	Minor Equipment < \$5000	13,625		
0411	Professional Services	4,134		
0621	Building Construction	412,574		
0630	Improvements Other Than Building	2,662		
0641	Machinery & Equipment - Non-Lease	6,409		
0643	office Furniture & Equipment	115		
0699	Reimbursable Labor Charges	42,534		
	Civic Center Total	482,053		
	Fund Total	2,086,550	1,491,300	1,919,600
528	Building Maintenance - Operations			
	Expenditures Excluding Capital			
0100	Salaries and Wages	382,929	365,100	374,000
0200	Personnel Benefits	176,763	156,500	211,700
0300	Supplies	68,348	74,600	70,800
0300	Supplies	13,625		
0400	Other Services and Charges	182,404	199,500	279,300
0400	Other Services and Charges	4,134		
0800	Debt Service/Interest & Related Costs	110,000	80,000	110,000
0900	Operating Transfers	91,300	92,400	
	Total Excluding Capital	1,029,503	968,100	1,045,800
	Capital Expenditures			
0600	Capital		33,000	21,500
0600	Capital	1,293		
0600	Capital	464,294		
	Capital Total	465,587	33,000	21,500
529	Building Maintenance-Debt Service	1,102,881	930,300	883,200
	Ending Fund Balance	591,460	490,200	852,300
	Fund Total	3,189,431	2,421,600	2,802,800

**City of Moses Lake
2014 Budget**

		2012 Actual	2013 Budgeted	2014 Budget
611	Fireman's Pension			
	Revenue			
00	BEG FUND BAL	471,756	389,300	230,000
	Total Beginning Fund Balance	471,756	389,300	230,000
330	Intergovernmental Revenue			
336	State Entitlements, Impact Payments & In-Lieu Taxes			
06	CRIMINAL JUSTICE FUNDING	22,754	23,000	25,000
	Total Intergovernmental Revenue	22,754	23,000	25,000
390	Other Financing Sources			
397	Transfers In			
00	TRANS-IN	73,500	73,500	73,700
	Total Other Financing Sources	73,500	73,500	73,700
	Fund Total	568,010	485,800	328,700
	Expenses			
0002	Reserve For Pensions	383,571	235,800	86,700
0221	Medical Insurance	154,549	160,000	150,000
0251	Other Post Employment Benefits		60,000	60,000
0252	Direct Medical Payments	8,701	6,000	8,000
0290	Pension & Disability Payments	21,190	24,000	24,000
	Detail Total	568,010	485,800	328,700
	Expenditures Excluding Capital			
0200	Personnel Benefits	184,440	250,000	242,000
	Total Excluding Capital	184,440	250,000	242,000
	Ending Fund Balance	383,571	235,800	86,700
	Fund Total	568,010	485,800	328,700

DEBT SERVICE
FUNDS

City of Moses Lake
2014 Budget

		2012 Actual	2013 Budgeted	2014 Budget
275	Equipment Leases			
	Revenue			
308	Beginning Fund Balance			
00	BEG FUND BAL		24,500	15,500
30	BEG. FUND BALANCE-RESTRICTED	29,876		
	Total Beginning Fund Balance	29,876	24,500	15,500
390	Other Financing Sources			
397	Transfers In			
00	TRANS-IN	5,400	2,200	5,800
	Total Other Financing Sources	5,400	2,200	5,800
	Fund Total	35,276	26,700	21,300
	Expenses			
0005	Reserve For Debt Service	24,366	15,700	10,900
0751	Principal Capital Leases	10,615	10,400	9,900
0835	Interest Capital Leases	295	600	500
	Detail Total	35,276	26,700	21,300
0000	Fund Balance	24,366	15,700	10,900
0700	Debt Service Principal	10,615	10,400	9,900
0800	Debt Service/Interest & Related Costs	295	600	500
	Fund Total	35,276	26,700	21,300

City of Moses Lake
2014 Budget

		2012 Actual	2013 Budgeted	2014 Budget
281	G.O.B. 2006 Redemption			
	Revenue			
308	Beginning Fund Balance			
00	BEG FUND BAL		151,600	150,400
30	BEG. FUND BALANCE-RESTRICTED	152,180		
	Total Beginning Fund Balance	152,180	151,600	150,400
390	Other Financing Sources			
397	Transfers In			
00	TRANS-IN	380,900	380,900	380,900
	Total Other Financing Sources	380,900	380,900	380,900
	Fund Total	533,080	532,500	531,300
	Expenses			
0005	Reserve For Debt Service	151,589	150,500	149,600
0711	Principal G.O. Bonds	208,333	216,700	225,000
0831	Interest G. O. Debt	172,956	165,000	156,400
0891	Other Debt Service Costs	201	300	300
	Detail Total	533,080	532,500	531,300
0000	Fund Balance	151,589	150,500	149,600
0700	Debt Service Principal	208,333	216,700	225,000
0800	Debt Service/Interest & Related Costs	173,157	165,300	156,700
	Fund Total	533,080	532,500	531,300

City of Moses Lake
2014 Budget

		2012 Actual	2013 Budgeted	2014 Budget
284	1998 Refunding G. O. B.			
	Revenue			
308	Beginning Fund Balance			
00	BEG FUND BAL		300	
30	BEG. FUND BALANCE-RESTRICTED	74,875		
	Total Beginning Fund Balance	74,875	300	
390	Other Financing Sources			
397	Transfers In			
00	TRANS-IN	20,600		
	Total Other Financing Sources	20,600		
	Fund Total	95,475	300	
	Expenses			
0005	Reserve For Debt Service		300	
0711	Principal G.O. Bonds	90,839		
0831	Interest G. O. Debt	4,360		
0906	Transfer To 006 Misc. Services	276		
	Detail Total	95,475	300	
0000	Fund Balance		300	
0700	Debt Service Principal	90,839		
0800	Debt Service/Interest & Related Costs	4,360		
0900	Operating Transfers	276		
	Fund Total	95,475	300	

City of Moses Lake
2014 Budget

		2012 Actual	2013 Budgeted	2014 Budget
285	2002 Refunding Bonds			
	Revenue			
308	Beginning Fund Balance			
30	BEG. FUND BALANCE-RESTRICTED	37,387		
	Total Beginning Fund Balance	37,387		
390	Other Financing Sources			
397	Transfers In			
00	TRANS-IN	243,225		
	Total Other Financing Sources	243,225		
	Fund Total	280,611		
	Expenses			
0711	Principal G.O. Bonds	269,659		
0831	Interest G. O. Debt	5,326		
0891	Other Debt Service Costs	5,627		
	Detail Total	280,611		
0700	Debt Service Principal	269,659		
0800	Debt Service/Interest & Related Costs	10,952		
	Fund Total	280,611		

City of Moses Lake
2014 Budget

		2012 Actual	2013 Budgeted	2014 Budget
450	2011 Bond Fund			
	Revenue			
308	Beginning Fund Balance			
37	BEGINNING FUND BALANCE	45,313	47,600	50,100
	Total Beginning Fund Balance	45,313	47,600	50,100
390	Other Financing Sources			
397	Transfers In			
00	TRANS-IN	580,000	580,000	564,000
	Total Other Financing Sources	580,000	580,000	564,000
	Fund Total	625,313	627,600	614,100
	Expenses			
0005	Reserve For Debt Service	47,366	60,400	50,100
0721	Principal Revenue Bonds	455,000	460,000	460,000
0832	Interest Revenue Debt	112,590	107,200	104,000
0891	Other Debt Service Costs	607		
	Detail Total	615,563	627,600	614,100
0000	Fund Balance	47,366	60,400	50,100
0700	Debt Service Principal	455,000	460,000	460,000
0800	Debt Service/Interest & Related Costs	113,197	107,200	104,000
	Fund Total	615,563	627,600	614,100

City of Moses Lake
2014 Budget

		2012 Actual	2013 Budgeted	2014 Budget
451	2011 Bond Reserve	2011 Bond Reserve		
	Revenue			
308	Beginning Fund Balance			
37	BEGINNING FUND BALANCE	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
2014 Budget

		2012 Actual	2013 Budgeted	2014 Budget
452	2004 Bond Fund			
	Revenue			
308	Beginning Fund Balance			
37	BEGINNING FUND BALANCE	109,471	92,700	93,300
	Total Beginning Fund Balance	109,471	92,700	93,300
390	Other Financing Sources			
397	Transfers In			
00	TRANS-IN	548,000	582,000	586,000
	Total Other Financing Sources	548,000	582,000	586,000
	Fund Total	657,471	674,700	679,300
	Expenses			
0005	Reserve For Debt Service	92,784	93,300	93,300
0721	Principal Revenue Bonds	250,000	275,000	290,000
0832	Interest Revenue Debt	314,688	306,000	296,000
0891	Other Debt Service Costs		400	
	Detail Total	657,471	674,700	679,300
0000	Fund Balance	92,784	93,300	93,300
0700	Debt Service Principal	250,000	275,000	290,000
0800	Debt Service/Interest & Related Costs	314,688	306,400	296,000
	Fund Total	657,471	674,700	679,300

City of Moses Lake
2014 Budget

		2012 Actual	2013 Budgeted	2014 Budget
453	2004 Bond Reserve			
	Revenue			
308	Beginning Fund Balance			
37	BEGINNING FUND BALANCE	701,500	701,500	701,500
	Total Beginning Fund Balance	701,500	701,500	701,500
	Fund Total	701,500	701,500	701,500
	Expenses			
0006	Reserve For Bond Guarantee	701,500	701,500	701,500
	Detail Total	701,500	701,500	701,500
0000	Fund Balance	701,500	701,500	701,500
	Fund Total	701,500	701,500	701,500

City of Moses Lake
2014 Budget

		2012 Actual	2013 Budgeted	2014 Budget
483	Water/Sewer Leases			
	Revenue			
308	Beginning Fund Balance			
37	BEGINNING FUND BALANCE	356	13,100	13,500
	Total Beginning Fund Balance	356	13,100	13,500
390	Other Financing Sources			
397	Transfers In			
00	TRANS-IN	55,700	43,000	2,000
	Total Other Financing Sources	55,700	43,000	2,000
	Fund Total	56,056	56,100	15,500
	Expenses			
0005	Reserve For Debt Service	13,414	13,200	12,400
0751	Principal Capital Leases	40,366	41,300	3,000
0835	Interest Capital Leases	2,276	1,600	100
	Detail Total	56,056	56,100	15,500
0000	Fund Balance	13,414	13,200	12,400
0700	Debt Service Principal	40,366	41,300	3,000
0800	Debt Service/Interest & Related Costs	2,276	1,600	100
	Fund Total	56,056	56,100	15,500

City of Moses Lake
2014 Budget

		2012 Actual	2013 Budgeted	2014 Budget
485	Public Works Trust Fund Water/Sewer Debt Sr.			
	Revenue			
308	Beginning Fund Balance			
37	BEGINNING FUND BALANCE	10,455	15,600	15,300
	Total Beginning Fund Balance	10,455	15,600	15,300
390	Other Financing Sources			
397	Transfers In			
00	TRANS-IN	701,300	670,500	666,400
	Total Other Financing Sources	701,300	670,500	666,400
	Fund Total	711,755	686,100	681,700
	Expenses			
0005	Reserve For Debt Service	15,566	15,400	15,300
0781	Principal Intergovernmental Loan	658,731	638,100	638,100
0833	Interest Inter-Government Debt	37,459	32,600	28,300
	Detail Total	711,755	686,100	681,700
0000	Fund Balance	15,566	15,400	15,300
0700	Debt Service Principal	658,731	638,100	638,100
0800	Debt Service/Interest & Related Costs	37,459	32,600	28,300
	Fund Total	711,755	686,100	681,700

City of Moses Lake
2014 Budget

		2012 Actual	2013 Budgeted	2014 Budget
486	G.O.B. 2006 Redemption			
	Revenue			
308	Beginning Fund Balance			
37	BEGINNING FUND BALANCE	1,265	1,100	1,000
	Total Beginning Fund Balance	1,265	1,100	1,000
390	Other Financing Sources			
397	Transfers In			
00	TRANS-IN	76,200	76,400	76,400
	Total Other Financing Sources	76,200	76,400	76,400
	Fund Total	77,465	77,500	77,400
	Expenses			
0005	Reserve For Debt Service	1,107	1,000	1,000
0711	Principal G.O. Bonds	41,667	43,400	45,000
0831	Interest G. O. Debt	34,591	33,000	31,300
0891	Other Debt Service Costs	100	100	100
	Detail Total	77,465	77,500	77,400
0000	Fund Balance	1,107	1,000	1,000
0700	Debt Service Principal	41,667	43,400	45,000
0800	Debt Service/Interest & Related Costs	34,692	33,100	31,400
	Fund Total	77,465	77,500	77,400

City of Moses Lake
2014 Budget

		2012 Actual	2013 Budgeted	2014 Budget
499	Ambulance Debt Service			
	Revenue			
308	Beginning Fund Balance			
39	BEGINNING FUND BALANCE-AMBULAN	3,213	2,000	1,900
	Total Beginning Fund Balance	3,213	2,000	1,900
390	Other Financing Sources			
397	Transfers In			
00	TRANS-IN	28,000		
	Total Other Financing Sources	28,000		
	Fund Total	31,213	2,000	1,900
	Expenses			
0005	Reserve For Debt Service	1,917	2,000	1,900
0751	Principal Capital Leases	28,754		
0835	Interest Capital Leases	542		
	Detail Total	31,213	2,000	1,900
0000	Fund Balance	1,917	2,000	1,900
0700	Debt Service Principal	28,754		
0800	Debt Service/Interest & Related Costs	542		
	Fund Total	31,213	2,000	1,900

City of Moses Lake

2014 Budget

		2012 Actual	2013 Budgeted	2014 Budget
516	Central Services - Debt Service Expenses	Debt Service Fund		
0751	Principal Capital Leases		5,400	
0835	Interest Capital Leases		400	
	Detail Total		5,800	
0700	Debt Service Principal		5,400	
0800	Debt Service/Interest & Related Costs		400	
	Department Total		5,800	
520	Equipment Rental - Debt Service Expenses	Debt Service Fund		
0751	Principal Capital Leases	766,177	680,000	738,300
0835	Interest Capital Leases	36,673	38,200	25,700
	Detail Total	802,850	718,200	764,000
0700	Debt Service Principal	766,177	680,000	738,300
0800	Debt Service/Interest & Related Costs	36,673	38,200	25,700
	Department Total	802,850	718,200	764,000
529	Building Maintenance-Debt Service Expenses	Debt Service Fund		
0711	Principal G.O. Bonds	809,502	690,000	715,000
0751	Principal Capital Leases			2,100
0821	Interest Interfund Debt		30,000	
0831	Interest G. O. Debt	293,078	202,100	153,000
0891	Other Debt Service Costs	301	8,200	13,100
	Detail Total	1,102,881	930,300	883,200
0700	Debt Service Principal	809,502	690,000	717,100
0800	Debt Service/Interest & Related Costs	293,379	240,300	166,100
	Department Total	1,102,881	930,300	883,200

APPENDIX

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

Departments	<----- Budgeted ----->				Increase or (Decrease)
	2011	2012	2013	2014	
Legislative	7.42	7.80	7.80	7.80	0.00
Executive	2.77	3.20	3.20	3.20	0.00
Finance	7.87	6.54	6.54	5.54	(1.00)
Central Services	2.00	2.00	2.00	2.00	0.00
Community Development	13.45	13.00	13.00	10.00	(3.00)
Engineering	17.03	17.00	17.00	16.00	(1.00)
Sanitation	1.16	1.16	1.16	1.16	0.00
Building Maintenance	8.00	8.00	8.00	8.00	0.00
Street	5.00	5.00	5.00	5.00	0.00
Water	13.15	13.15	13.15	13.15	0.00
Sewer	12.15	13.15	13.15	13.65	0.50
Equipment Rental	4.00	4.00	4.00	4.00	0.00
Park and Recreation	21.00	22.00	22.00	21.00	(1.00)
Police	39.00	42.00	42.00	41.00	(1.00)
Fire	19.00	17.00	17.00	16.00	(1.00)
Ambulance	16.00	18.00	18.00	18.00	0.00
Storm Water	4.00	4.00	4.00	4.00	0.00
Total	193.00	197.00	197.00	189.50	(7.50)
Adjusted For:					
Council (Part Time)	(7.00)	(7.00)	(7.00)	(7.00)	0.00
Total Adjustments	(7.00)	(7.00)	(7.00)	(7.00)	0.00
Net Total Regular Staff	186.00	190.00	190.00	182.50	(7.50)

CITY OF MOSES LAKE
JANUARY 1, 2013 SALARY SCHEDULE
Information Updated as of October 21, 2013

	Salary Range		QTY
	E	A	
EXEMPT AND EXECUTIVE STAFF			
Exempt/Overtime			
City Manager		12,908	1
Municipal Services Director	6788	8484	1
Police Chief	6540	8174	1
Finance Director	6300	7875	1
Asst. Municipal Services Director/City Engineer	6260	7826	1
Fire Chief	6207	7758	1
Parks and Recreation Director	6093	7616	1
Community Development Director	5925	7407	1
Assistant City Engineer	5738	7173	0
Police Captains	5655	7069	2
Deputy Fire Chief	5627	7033	0
Public Works Superintendent	5620	7025	1
Human Resources Director	5378	6722	1
Assistant Finance Director	5251	6564	1
Assistant Fire Chiefs	5251	6564	2
Park Maintenance Superintendent	4932	6165	1
Recreation Superintendent	4694	5867	1
TOTAL			17
Executive, Professional and Clerical			
Development Engineer	5186	6482	1
Project Engineer	5186	6482	1
Building Official	5121	6401	1
Information Systems Manager	4968	6211	1
Accounting Division Manager	4898	6122	0
Senior Planner	4758	5947	1

CITY OF MOSES LAKE
JANUARY 1, 2013 SALARY SCHEDULE
Information Updated as of October 21, 2013

	Salary Range		QTY
	E	A	
Accountant II	4749	5937	2
Design Engineer	4666	5833	0
Engineering Tech III	4455	5569	2
Accountant	4374	5467	0
Building Inspector II	4243	5304	1
Associate Planner	4081	5101	0
Museum & Art Center Manager	4149	5186	1
Recreation Supervisor	4149	5186	2
Engineering Tech II	4031	5039	8
Building Inspector	4024	5030	0
Administrative Secretary	3694	4618	1
Executive Secretary	3694	4618	1
Engineering Tech I	3635	4544	1
Code Enforcement Officer II	3576	4470	1
Assistant Planner	3483	4354	2
Clerical Supervisor - Police Department	3464	4330	1
Community Services Officer	3424	4280	2
Building and Planning Technician	4769	5961	1
Senior Accounting Clerk	3363	4203	2
Code Enforcement Officer	3363	4203	1
Utility Account Technician	3363	4203	1
Department Secretary	3303	4129	5
Network Technician	3182	3978	1
Meter Reader	3180	3975	2
Utility Billing Specialist	6163	3974	1
Fire Clerk	2938	3673	

CITY OF MOSES LAKE
JANUARY 1, 2013 SALARY SCHEDULE
Information Updated as of October 21, 2013

	Salary Range		QTY
	E	A	
Municipal Services Clerk	2938	3673	1
Police Clerk	2938	3673	3
Police Specialist	2938	3673	1
Customer Service Representative	2712	3390	3
Museum Curator	2712	3390	1
Concessions/Food Service Supervisor	2384	2980	1
TOTAL			54
UNREPRESENTED (Parks & Public Works Maintenance)			
Wastewater Division Supervisor	4727	5909	1
Water Division Supervisor	4727	5909	1
Street Division Supervisor	4638	5798	1
Equipment Rental Supervisor	4264	5330	1
Building Maintenance Supervisor	4130	5162	1
Wastewater Division Foreman	4124	5155	1
Water Division Foreman	4124	5155	1
Street Division Foreman	4038	5048	1
Parks Maintenance Foreman	3978	4973	1
Wastewater Treatment Plant Lead Operator	3913	4892	1
Equipment Rental Foreman	3905	4881	1
Building Maintenance Foreman	3741	4677	1
Wastewater Treatment Plant Operator	3675	4593	2
Water Quality Specialist	3675	4593	2
Equipment Mechanic	3601	4502	2
Maintenance Worker II (Water & Sewer)	3543	4429	10
Parks Maintenance Technician	3543	4429	7
Street Maintenance Worker	3543	4429	6

CITY OF MOSES LAKE
JANUARY 1, 2013 SALARY SCHEDULE
Information Updated as of October 21, 2013

				Salary Range		QTY
				E	A	
Building Maintenance Worker				3285	4106	1
Maintenance Worker I (Sewer)				3081	3852	1
Parks Maintenance Worker				3081	3852	2
Lead Janitor				2647	3309	1
Janitor				2316	2895	6
TOTAL						52
POLICE UNION						
Sergeant				4917	6146	4
Corporal				4651	5814	3
Police Officer	Entry (E) 4430	Step 2 4707	Step 3 4895	Step 4 5266	5538	24
TOTAL						31
FIRE UNION						
Captain				4970	6212	3
Paramedic/Firefighter				4612	5765	16
Fire Inspector				4609	5762	1
Firefighter/EMT				4248	5311	7
Paramedic				4410	5512	1
EMT				4072	5090	1
TOTAL						29
GRAND TOTAL						183

City of Moses Lake

Capital Outlay & R & M Major Projects Budget

Fund	Dept	Obj.	Description	Budget
114			Paths & trails	
		0639	Heron Bluff Trail	300,600
			Fund Total	300,600
119			Street Repair & Reconstruction Fund	
		0632	Street Repair & Reconstruction	180,000
			Fund Total	180,000
315			Park Mitigation Capital Projects	
		0631	Improvements Other Than Building	
			Lower Peninsula	125,000
			Longview Park	175,000
			Fund Total	300,000
410			Water/Sewer Fund	
	411		Water	
		0641	Machinery & Equipment	
			Chlorinators. liquid feed system	18,000
			Hypo Dilution System	42,000
		0645	Water Meters	
			Meter & ERT Readers	36,000
			Department Total	96,000
	412		Sewer	
		0641	Machinery & Equipment	
			Equipment storage racks	16,000
			Department Total	16,000
			Fund Total	112,000
477			Water/Sewer Construction	
		0653	CIP Water Projects - including Reimbursable Labor	
			Raise Reservoir #7	1,100,000
			Replace Steel Water Main/ Larsen Improvements	500,000
			Wheeler Rd PRV	40,000
			Water System Repairs	150,000
			Developer Projects	100,000
			Project drawings	50,000
			Water Projects Total	1,940,000
		0654	CIP Sewer Projects - including Reimbursable Labor	
			Sand Dunes Force Main relining/redundant line	2,000,000
			Clover Lift Station Rebuild	500,000
			Manhole Lining	300,000
			Longview	200,000
			Developer Projects	100,000
			Sewer Projects Total	3,100,000
			Fund Total	5,040,000

City of Moses Lake

Capital Outlay & R & M Major Projects Budget

Fund	Dept	Obj.	Description	Budget	
493			Storm Water		
		0634	Broadway & 3rd stormwater improvements	600,000	
			Drywell Installation	50,000	
			Decanter Loader Shelter	30,000	
			Sage Road Stormwater		
				<u>680,000</u>	
			Fund Total		<u>680,000</u>
495			Airport		
		0638	Crack Seal and runway overlay	347,500	
			Fund Total		<u>347,500</u>
517			Central Services		
		0641	Machinery & Equipment		
			Copier	12,000	
			Fund Total		<u>12,000</u>
519			Equipment Rental		
	Department: 0661		Lease Purchase		
	Wastewater		Trailer mounted generator	68,200	
	Storm		Street sweeper	284,900	
	Street		Road upgrade Moldboard	12,000	
	Stormwater		Truck cab chassis	25,000	
	Wastewater		pickup	25,000	
	Fire		pickup	30,000	
	Water		pickup upgrade to truck	57,000	
	Ambulance		Ambulance retrofit	125,000	
			Fund Total		<u>627,100</u>
528			Building Maintenance		
		0622	Buildings Maintenance		
			Library roof recoat	13,000	
		0661	Lease Purchase		
			Floor scrubber	8,500	
			Fund Total		<u>21,500</u>
			Total Capital Outlay & Major Projects		<u><u>7,620,700</u></u>

City of Moses Lake
Bond Principal, Interest and Interest Rates
As of December 31, 2013

Year	2004 Water/Sewer Revenue Bonds			2006 Water/Sewer GO Bonds			2011 Water/Sewer Revenue Bonds			Water/Sewer Total Debt		
	Principal	Interest	Rate	Principal	Interest	Rate	Principal	Interest	Rate	Principal	Interest	Total
Totals	6,125,000	2,231,925		751,667	239,287		3,990,000	520,501		10,866,667	2,991,713	13,858,380
2014	230,000	295,625	4.00%	45,000	31,297	3.95%	460,000	103,275	2.00%	795,000	430,197	1,225,197
2015	305,000	284,750	4.00%	46,667	29,520	4.00%	470,000	94,075	2.00%	821,667	408,345	1,230,011
2016	395,000	272,550	5.00%	48,333	27,653	4.05%	480,000	84,675	2.50%	923,333	384,878	1,308,211
2017	415,000	256,750	5.00%	50,833	25,695	4.10%	490,000	73,875	2.50%	955,833	356,320	1,312,154
2018	435,000	236,000	5.00%	52,500	23,611	4.15%	500,000	62,850	2.70%	987,500	322,461	1,309,961
2019	460,000	214,250	5.00%	55,000	21,433	4.15%	515,000	49,100	2.70%	1,030,000	284,783	1,314,783
2020	485,000	191,250	5.00%	57,500	19,150	4.15%	530,000	34,938	3.25%	1,072,500	245,338	1,317,838
2021	515,000	167,000	5.00%	59,167	16,764	4.15%	545,000	17,713	3.25%	1,119,167	201,477	1,320,643
2022	545,000	141,250	5.00%	61,667	14,308	4.25%				606,667	155,558	762,225
2023	1,110,000	114,000	5.00%	64,167	11,688	4.25%				1,174,167	125,688	1,299,854
2024	1,170,000	58,500	5.00%	67,500	8,960	4.25%				1,237,500	67,460	1,304,960
2025				70,000	6,092	4.25%				70,000	6,092	76,092
2026				73,333	3,117	4.25%				73,333	3,117	76,450
2027												

	2006 G.O. Bonds			2010 Civic Center GO Bonds			2012 G.O. Refunding Bond			General Obligation Bonds		
	Principal	Interest	Rate	Principal	Interest	Rate	Principal	Interest	Rate	Principal	Interest	Total
Totals	3,758,333	1,196,435		4,290,000	510,363		1,625,000	245,085		9,673,333	1,951,883	11,625,216
2014	225,000	156,485	3.95%	570,000	115,813	2.00%	145,000	36,665	0.90%	940,000	308,963	1,248,963
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%							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

2013 OTHER DEBT OUTSTANDING

Water/Sewer (Revenue)	
PWTF - Eight loans	4,537,573
Lease Purchase (estimate)	41,286
General Obligation:	
Lease Purchase (estimate)	2,337,302

FUNDS RESERVED FOR DEBT SERVICE AND BONDS GUARANTEES AS OF 12/31/13

Revenue	
450 2011 Bond Fund	614,100
451 2011 Bond Reserve	567,600
452 2004 Bond Fund	679,300
453 2004 Bond Reserve	701,500
483 Water/Sewer Lease Purchase	15,500
485 Water/Sewer PWTF	681,700
486 GOB 2006 Redemption	77,400
499 Ambulance Debt Service	1,900
General Obligation	
275 Equipment Leases	21,300
281 GOB 2006 Redemption	531,300

PROPOSED FUNDING IN THE 2014 BUDGET BY DEBT

General Obligation	
Street Fund	12,000
Equipment Rental	630,000
Building	8,500

INTERFUND LOANS PAYABLE AS OF 10/21/2013

	2013 Payment	
020 Park & Recreation	178,070	627,776
493 Storm Water Fund	20,604	40,598
498 Ambulance Service Fund	133,926	693,874
519 Equipment Rental	77,800	336,412
528 Building maintenance	110,000	5,500,000
Total	520,400	7,198,660