

CITY OF
MOSES LAKE, WASHINGTON

2007 Final Budget

City of Moses Lake Washington

City Council

Ronald C. Covey
Mayor

Richard Pearce
Bill Ecret
Jim Liebrecht

Brent Reese
Jon Lane
Dick Deane

Joseph K. Gavinski
City Manager

2007 Final Budget

Ronald R. Cone
Finance Director

CITY OF MOSES LAKE 2007 ANNUAL BUDGET

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OPERATING BUDGET

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April 20, 2007

Honorable Mayor and
Moses Lake City Council

Gentlemen

The 2007 Budget is herein presented as agreed upon by City Council during budget study sessions.

The 2007 Budget maintains all existing programs intact although expenditures for some capital projects continues to be somewhat restrained. This is necessary because increased Police Department personnel costs need to be funded with general tax receipts because of the elimination of federal grants, the elimination of state motor vehicle excise tax funding due to issues surrounding the passage of I-695 and reduced property tax receipts due to the passage of I-747. There is a General Fund Ending Fund Balance of \$650,000 in this budget, which is less than the 2006 General Fund Ending Fund Balance. However, the actual ending fund balance may be larger than budgeted because of revenue being receipted at higher than budgeted levels.

This budget contains only a 1% property tax increase in 2007 on property taxed in 2006. 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 2007 accruing to the benefit of the General Fund is figured at \$4,250,000. This is greater than was budgeted in 2006, because of anticipated additional retail development in Moses Lake during 2006 and general retail sales increases. This figure includes \$2,125,000 in sales tax budgeted in 2007 with the first one half cent sales tax authority. Another \$2,125,000 in sales tax revenues has been added from the second one half cent in sales tax authority.

The "Comprehensive Budget" as contained in the 2007 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 \$35,187,100.

The operating budget including debt service payments, and continuing project estimates for 2007 as contained in this 2007 Budget for the General Fund totals \$16,573,100. In 2006 the same budget, debt service, and continuing project estimates totaled \$16,306,500. There is an increase then of \$266,600 comparing 2007 to 2006.

Wage increases for 2007 for represented Police and Fire Department employees are dictated by labor contracts. A salary increase of 4.3% 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 2007 employees will continue contributing to medical care coverages and share in the rising costs of medical insurance. The contributions increase in 2007 compared to 2006.

The Police Department budget of \$3,593,200 and the Fire Department budget of \$2,288,200 equals approximately 35.48% of the city's entire proposed General Fund Budget. That leaves approximately 64.52% 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 \$23,700 going into 2007 and the receipt of \$600,000 from the General Fund. This is down from previous years, and is due directly to increased costs in the Police Department for personnel and the loss of state shared revenue related to the passage of I-695. There is proposed to be appropriated over \$1,300,000 in the Street Improvement Fund with most of it being proposed to be spent on crack sealing, chip sealing, and/or seal coating. It is estimated that there will be an ending fund balance in the Street Improvement Fund to be carried over into 2008 of \$41,700.

In order to balance the Street Department budget, \$1,200,000 was transferred from the General Fund. This is up from 2006. 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 \$3,602,000 in 2006 to \$2,847,900 in this budget. There is an increase in the ending fund balance from \$628,600 to \$1,375,900 in 2007. Equipment rental fees were not increased in the 2007 budget.

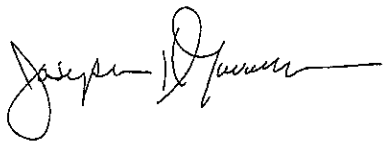
In the Water/Sewer Fund the beginning fund balance is lower than it was in 2006, \$1,445,000 in 2006 vs \$1,778,200 in 2007. The ending fund balance increased, going from \$287,200 in 2006 to \$333,100 in 2007. The larger expenditures in the Water/Sewer Fund include debt service, \$1,198,500, the transfer to the Water/Sewer Construction Fund, \$1,500,000, and B & O taxes paid to the State of Washington, \$330,000. Those three expenditures equal \$3,020,500. Those three expenditures, along with the ending fund balance of \$331,100 equals \$3,361,600 or 37.11% of this budget.

In the Water/Sewer Construction Fund, there shows a reserve for future construction of \$1,775,000. That evidences an increase of \$1,533,000 with this 2007 budget.

The Sanitation Fund show a total expenditure of \$5,373,500, which includes an ending fund balance of \$3,764,500. The fund balance increased comparing 2007 to 2006. This fund balance can be used to fund landfill fee increases and an alley way improvement program in the future.

The fund balances, reserved and unreserved, and special funds are important for a couple of reasons. First, they allow the city to look toward the reserved fund balances and special funds for future major construction projects and equipment purchases. Secondly, the fund balances and special funds which remain unspent are invested by the city. The city received into the General Fund \$711,854 in 1990, \$704,481 in 1991, \$577,279 in 1992, \$389,781 in 1993, \$403,683 in 1994, \$492,685 in 1995, \$745,623 in 1996, \$801,722 in 1997, \$1,010,200 in 1998, \$769,093 in 1999, \$734,417 in 2000, \$878,444 in 2001, \$299,637.98 in 2002, \$342,303.82 in 2003, \$329,346.09 in 2004, \$782,682.69 in 2005, and \$1,006,738.47 in 2006 in investment income. That is money the city uses for its general operation. If those funds weren't received through investment income, either service levels would have to be decreased, or the money raised by other means. Of course, not all interest is related to fund balances, reserve and unreserved, or special funds, but if there were no fund balances or special funds, the amount of investment income the city received would be greatly reduced.

Respectfully submitted

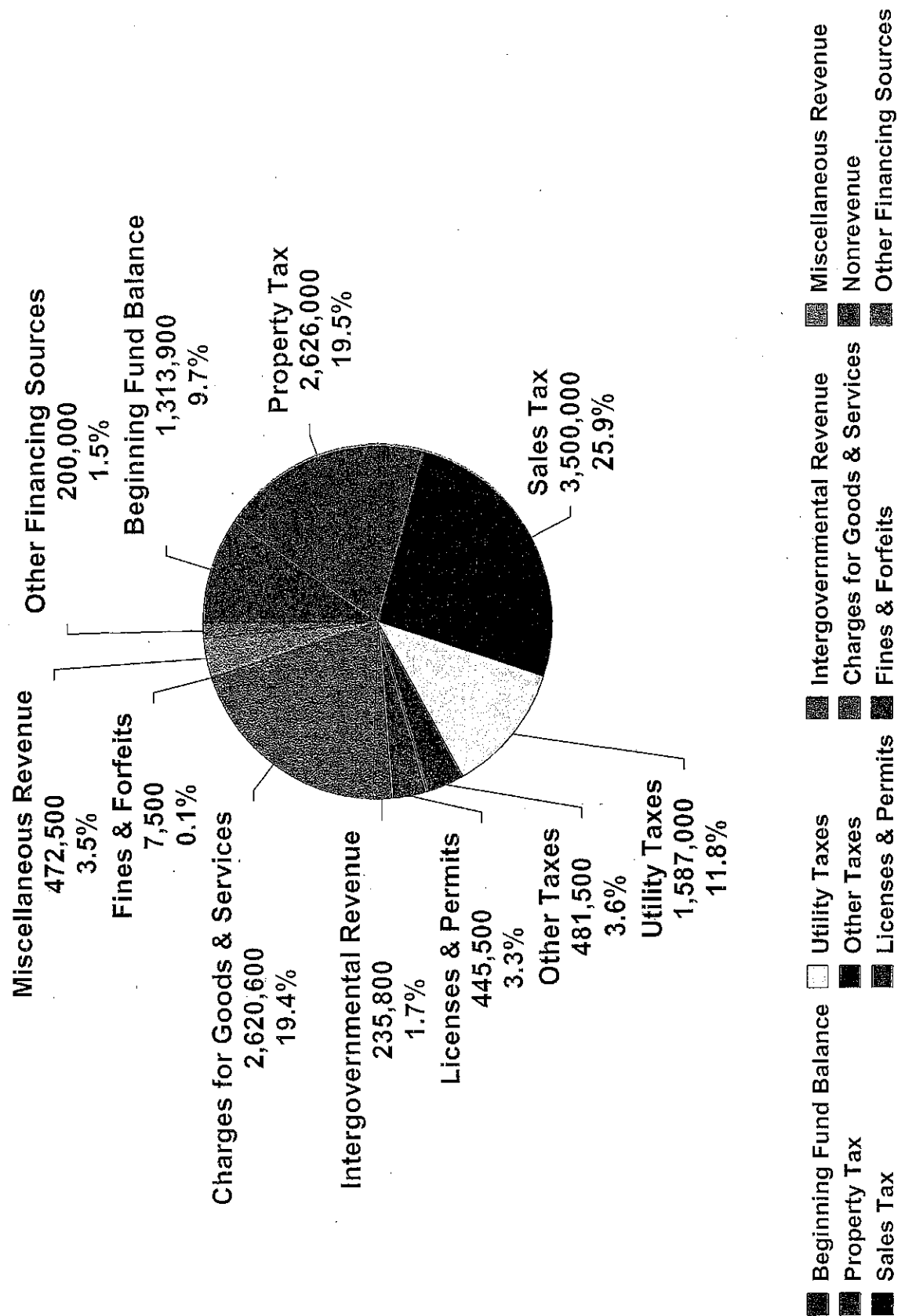
A handwritten signature in black ink, appearing to read "Joseph K. Gavinski", with a long horizontal flourish extending to the right.

Joseph K. Gavinski
City Manager

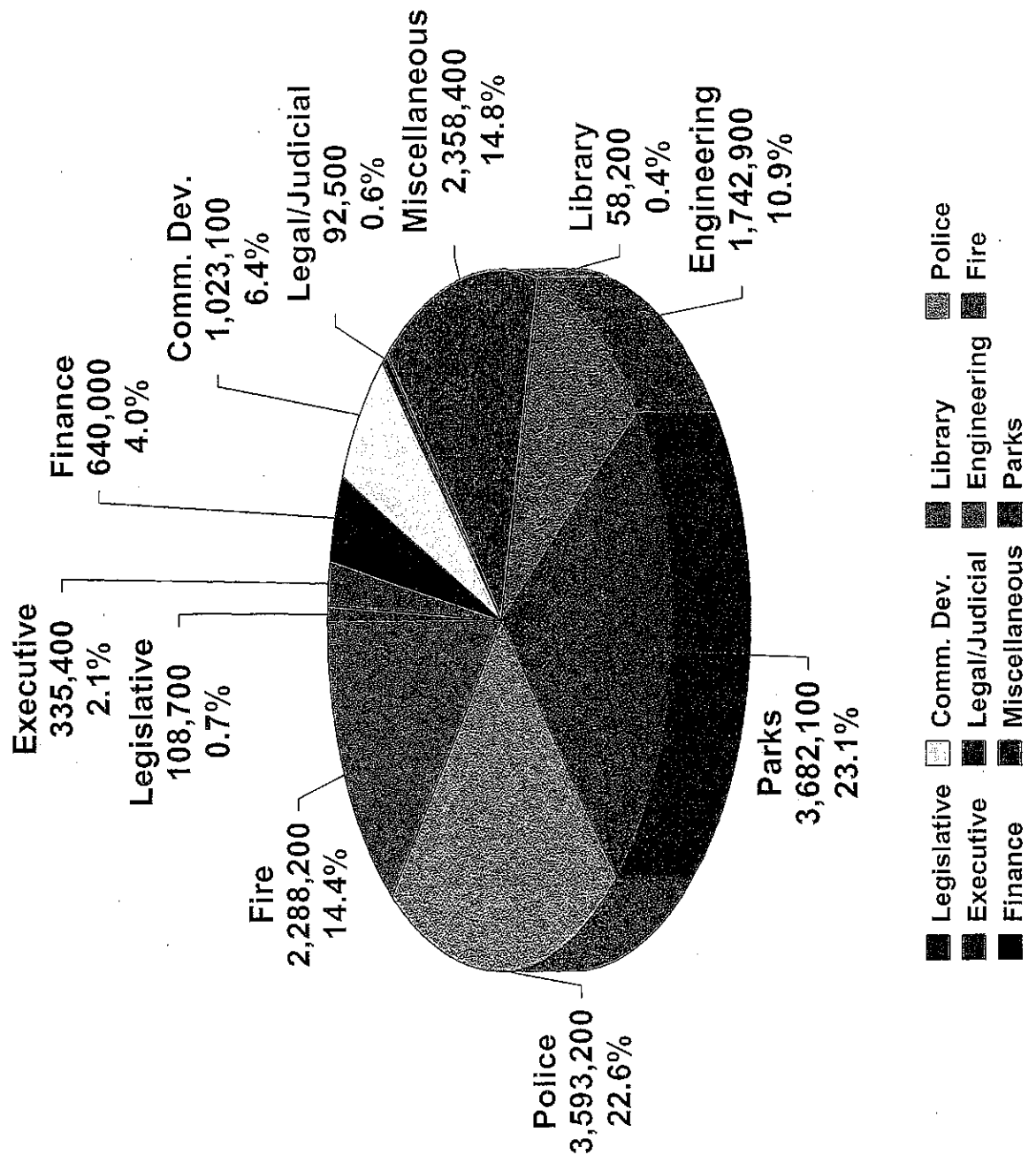
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General Fund Revenue

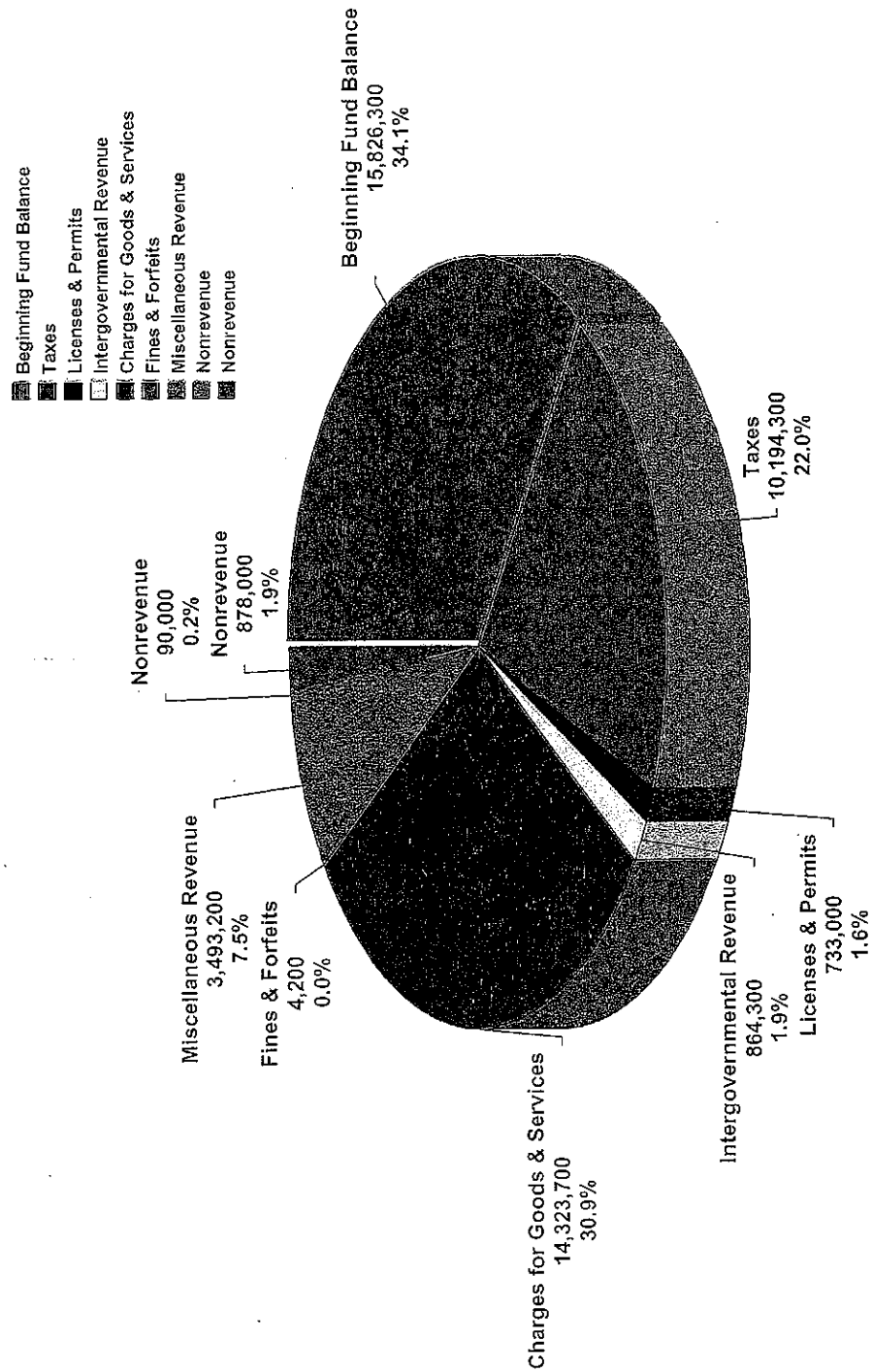


General Fund Expenditures By Department



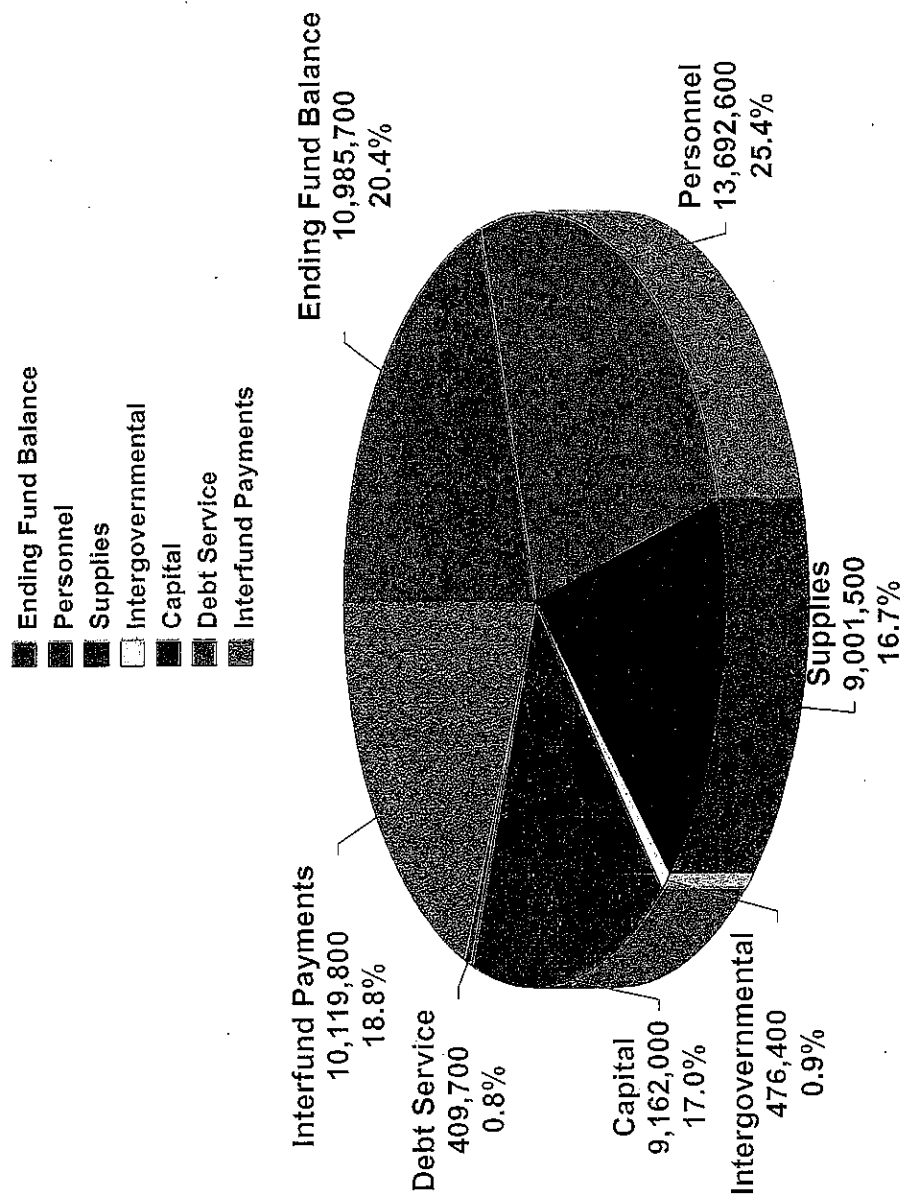
Revenue By Source

City of Moses Lake



Expenditures By Object

City of Moses Lake



ORDINANCE NO. 2278

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 2007

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

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

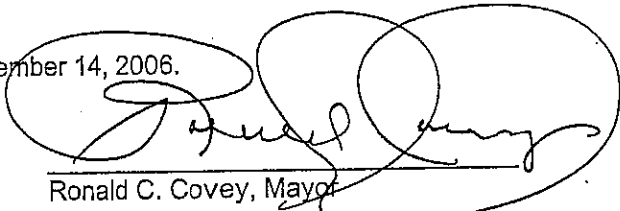
RCW 84.52.020 and 84.52.070 provides for the estimated tax levied by the City Council be certified to the County Commissioners on or before November 15, 2006.

Section 2. The following estimated taxes for general municipal purposes of the City of Moses Lake for the year 2007 be and the same are hereby levied upon all taxable property within the City of Moses Lake, as determined in the year 2007.

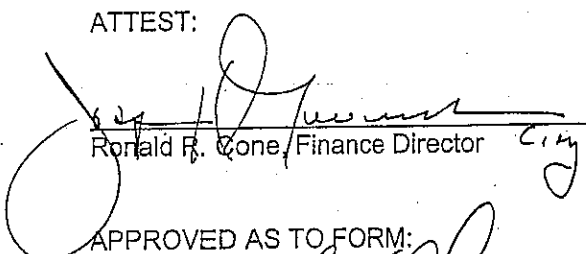
<u>General Millage</u>	<u>Rate</u>	<u>Estimated Amount</u>
General Purposes	Not to exceed \$3.10	\$2,805,000 Subject to Final Assessment Figures

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

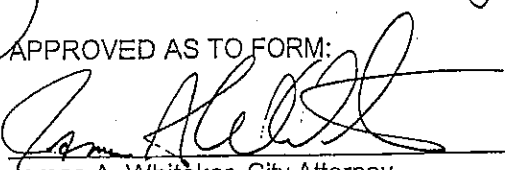
Adopted by the City Council and signed by its Mayor on November 14, 2006.


Ronald C. Covey, Mayor

ATTEST:


Ronald R. Cone, Finance Director

APPROVED AS TO FORM:


James A. Whitaker, City Attorney

ORDINANCE NO. 2277

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 2007

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

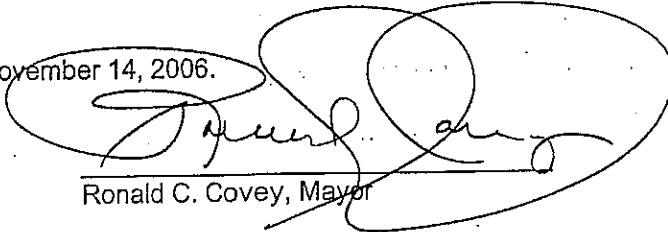
Section 1. Preamble:

- A. RCW 84.52 requires the governing body of the City of Moses Lake to fix the estimated amount to be raised by taxation on assessed valuation on property within the City of Moses Lake
- B. The City of Moses Lake has a population of more than 10,000.
- C. Public hearings were held, with notice duly provided, to consider the city's current expense budget for the 2007 calendar year pursuant to RCW 84.55.120.
- D. The City Council of the City of Moses Lake, after hearing and duly considering all relevant evidence and testimony presented, determine that the City of Moses Lake requires an increase in property tax revenue from the previous year, in addition to that resulting from the addition of new construction and improvements to property, any increase in the value of stated assessed utility property, and any increase due to the annexation of new territory, in order to discharge the expected expenses and obligations of the city.

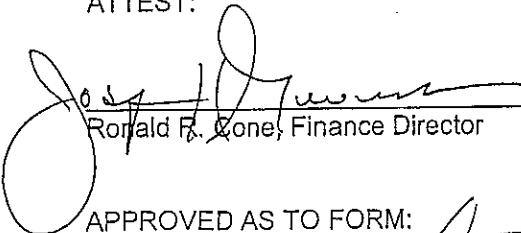
Section 2: Tax Levy: The following taxes for general municipal purposes for the City of Moses Lake for the year 2007 be and the same are hereby levied upon all taxable property within the City of Moses Lake. An increase in the regular property tax levy of \$27,768, in addition to the increase resulting from the addition of new construction and improvements to property as authorized by RCW 84.55.010, and any increase in the value of stated assessed utility property, is hereby authorized for the 2007 levy in the amount of \$2,804,587 which is a percentage increase of 1.00% from the previous year, and any increase due to the annexation of new territory and new construction.

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

Adopted by the City Council and signed by its Mayor on November 14, 2006.


Ronald C. Covey, Mayor

ATTEST:


Ronald F. Cone, Finance Director

APPROVED AS TO FORM:


James A. Whitaker, City Attorney

City of Moses Lake

Summary of Tax Levy

	2004	2005	2006	2007
Population	16,110	16,340	16,840	17,400
Assessed Valuation	867,122,847	87,602,246	905,052,449	988,571,711
General Tax Levy	2,554,717	2,652,169	2,776,819	2,951,193

ORDINANCE NO. 2279

AN ORDINANCE ADOPTING THE BUDGET FOR THE CITY OF MOSES LAKE,
WASHINGTON FOR THE YEAR OF 2007

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 2006 are as follows:

GENERAL FUND	\$16,573,100
TOURISM ACTIVITIES	861,600
GRANTS AND DONATIONS	271,900
PATHS & TRAILS	324,670
STREET FUND	1,911,900
STREET REPAIR AND RECONSTRUCTION FUND	1,354,700
PARKS FEES	120,000
BASIN HOMES BLOCK GRANT FUND	85,000
CAPITAL PROJECTS 2006	3,550,000
CAPITAL IMPROVEMENT FUND	638,500
PARK AND RECREATION IMPROVEMENT FUND	117,000
WATER/SEWER FUND (M & O)	9,058,600
OPERATIONS COMPLEX CONSTRUCTION	1,120,000
WATER/SEWER CONSTRUCTION FUND	4,585,000
SANITATION FUND	5,373,500
AIRPORT	197,100
AMBULANCE FUND	1,676,800
UNEMPLOYMENT COMPENSATION INSURANCE FUND	428,200
SELF INSURANCE FUND	510,000
CENTRAL SERVICES FUND	1,016,100
EQUIPMENT RENTAL FUND	2,522,800
BUILDING FUND, (M & O)	1,179,200
FIREMEN'S PENSION FUND	372,100
TOTAL	<u>\$53,847,700</u>

Section 2. The 2007 Budget includes \$6,063,300 of operating "transfers-out" which are also budgeted at their point of expenditure or are transferred to non-budgeted debt service accounts. The 2007 Budget provides for internal service fund service expenditures of \$5,656,300. 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 \$8,191,200 and require further appropriation by the City Council before they can be expended.

Section 3. The 2007 Comprehensive Budget for the city as a whole is \$35,187,100 which includes an estimated \$2,746,600 for debt service expense, continuing capital projects, assessment funds and other non-budgeted items. These items are an estimation only and can be changed as necessary without further budget appropriation, unless the total expenditures of a carryover project exceeds the original appropriation.

The 2007 Operating Budget including all carry over projects, estimations for debt service and debt service fund balances is \$57,966,100.

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.

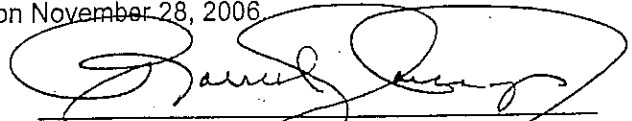
November 28, 2006

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

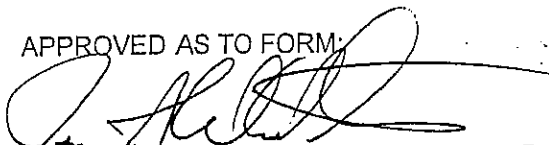
Adopted by the City Council and signed by its Mayor on November 28, 2006.


Ronald C. Covey, Mayor

ATTEST:


Ronald R. Cone, Finance Director

APPROVED AS TO FORM:


James A. Whitaker, City Attorney

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BUDGET REPORT

SUMMARIES

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

Fund	Description	2005 Actual	2006 Budgeted	2007 Budget
General Fund				
001	Legislative	73,238	75,600	102,700
002	Executive	284,018	283,000	302,800
003	Finance	495,137	540,000	577,400
004	Community Development	729,690	840,200	917,800
005	Legal/Judicial	88,750	99,300	79,300
006	Miscellaneous Services	253,039	286,300	236,000
007	Library	12,123	13,000	16,000
010	Engineering	1,225,828	1,398,400	1,542,900
020	Park Recreation	2,048,925	2,401,100	2,872,500
030	Police	2,813,730	3,102,300	3,257,300
040	Fire	1,166,716	1,535,400	1,818,300
	<i>General Fund Total</i>	<u>9,191,194</u>	<u>10,574,600</u>	<u>11,723,000</u>
Special Revenue Funds				
102	Tourism Activities	175,591	275,800	186,200
103	Grants and Donations	281,142	376,700	119,200
114	Paths & Trails	24,879	936,400	151,500
116	Street	1,059,576	1,293,400	1,185,600
119	Street Repair/Reconstruction	1,139,809	1,571,600	1,195,000
150	Parks Fees	0	0	90,000
	<i>Special Revenue Total</i>	<u>2,680,996</u>	<u>4,453,900</u>	<u>2,927,500</u>
Debt Service Funds				
275	Equipment Leases	57,501	57,400	31,200
281	G.O.B. 2006 Redemption	0	46,800	380,600
283	Central Drive LID #58	7,046	8,400	1,900
284	1998 Refunding G. O. B.	145,296	145,600	149,500
285	2002 Refunding Bonds	275,538	276,000	275,300
	<i>Debt Service Total</i>	<u>485,382</u>	<u>534,200</u>	<u>838,500</u>
Capital Projects Funds				
302	Capital Projects 2006	0	5,105,000	3,550,000
308	Capital	463,817	189,300	0
309	Street Improvement	40,557	0	0
314	Park & Recreation Improvements	52,399	58,700	117,000
	<i>Capital Projects Total</i>	<u>556,773</u>	<u>5,353,000</u>	<u>3,667,000</u>

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

Fund	Description	2005 Actual	2006 Budgeted	2007 Budget
Proprietary Funds				
410	Water / Sewer Fund	5,407,024	6,124,200	4,459,300
450	1996 Bond Redemption	65,507	67,800	0
452	2004 Bond Fund	299,891	328,000	342,000
472	Operations Complex Construction	1,370,004	7,174,000	1,120,000
477	Water Sewer Construction	6,632,700	3,126,000	2,810,000
483	Water/Sewer Leases	24,422	26,400	12,300
484	State Water Pollution Debt Service	81,204	81,300	81,300
485	Public Works Trust Fund Water/Sewer Debt Sr.	807,566	831,500	826,800
486	G.O.B. 2006 Redemption	0	0	76,200
490	Sanitation Fund	1,436,328	1,667,800	1,506,400
495	Airport	10,112	127,200	125,200
498	Ambulance	1,351,891	1,352,800	1,395,100
499	Ambulance Debt Service	20,138	20,300	7,800
	<i>Proprietary Totals</i>	<u>17,506,787</u>	<u>20,927,300</u>	<u>12,762,400</u>
Internal Service Funds				
501	Unemployment Comp Insurance	16,147	32,000	31,500
503	Self-Insurance	345,078	428,000	401,000
516	Central Services - Debt Service	42,976	38,700	18,000
517	Central Services - Operations	367,778	458,700	415,200
519	Equipment Rental - Operations	934,410	1,119,400	1,013,700
520	Equipment Rental - Debt Service	527,052	530,000	325,100
528	Building Maintenance - Operations	1,562,163	889,100	708,600
529	Building Maintenance-Debt Service	355,073	353,000	218,600
	<i>Internal Service Totals</i>	<u>4,150,676</u>	<u>3,848,900</u>	<u>3,131,700</u>
Fiduciary Funds				
611	Fireman's Pension	124,321	135,000	137,000
	<i>Fiduciary Totals</i>	<u>124,321</u>	<u>135,000</u>	<u>137,000</u>
Final Total		<u><u>34,696,130</u></u>	<u><u>45,826,900</u></u>	<u><u>35,187,100</u></u>

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

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

Fund	Description	2005 Actual	2006 Budgeted	2007 Budget
General Fund				
001	Legislative	78,438	83,000	108,700
002	Executive	307,718	309,400	335,400
003	Finance	551,337	600,400	640,000
004	Community Development	803,290	978,200	1,023,100
005	Legal/Judicial	95,350	106,300	92,500
006	Miscellaneous Services	4,752,452	4,114,300	3,008,800
007	Library	30,323	32,500	58,200
010	Engineering	1,359,228	1,576,700	1,742,900
020	Park Recreation	2,638,625	3,180,800	3,682,100
030	Police	3,031,988	3,423,300	3,593,200
040	Fire	1,436,504	1,901,600	2,288,200
	<i>General Fund Total</i>	<u>15,085,254</u>	<u>16,306,500</u>	<u>16,573,100</u>
Special Revenue Funds				
102	Tourism Activities	161,071	425,800	861,600
103	Grants and Donations	475,534	523,800	271,900
114	Paths & Trails	74,991	986,500	324,600
116	Street	1,715,044	1,990,600	1,911,900
119	Street Repair/Reconstruction	1,629,045	1,828,300	1,354,700
150	Parks Fees	65,145	112,900	120,000
197	Basin Homes Block Grant	82,362	82,300	85,000
	<i>Special Revenue Total</i>	<u>4,203,192</u>	<u>5,950,200</u>	<u>4,929,700</u>
Capital Projects Funds				
302	Capital Projects 2006	0	6,105,000	3,550,000
308	Capital	1,143,645	379,900	638,500
309	Street Improvement	185,984	0	0
314	Park & Recreation Improvements	83,045	68,300	117,000
	<i>Capital Projects Total</i>	<u>1,412,673</u>	<u>6,553,200</u>	<u>4,305,500</u>
Proprietary Funds				
410	Water / Sewer Fund	11,950,418	11,464,400	9,058,600
472	Operations Complex Construction	6,658,716	8,150,400	1,120,000
477	Water Sewer Construction	9,202,796	4,042,000	4,585,000
490	Sanitation Fund	4,840,005	4,992,200	5,373,500
495	Airport	66,016	189,000	197,100
498	Ambulance	1,532,673	1,893,700	1,676,800
	<i>Proprietary Totals</i>	<u>34,250,624</u>	<u>30,731,700</u>	<u>22,011,000</u>

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

Fund	Description	2005 Actual	2006 Budgeted	2007 Budget
Internal Service Funds				
501	Unemployment Comp Insurance	433,859	437,700	428,200
503	Self-Insurance	623,593	588,800	510,000
517	Central Services - Operations	1,055,453	1,040,200	1,016,100
519	Equipment Rental - Operations	1,922,229	3,072,800	2,522,800
528	Building Maintenance - Operations	2,109,135	1,573,500	1,179,200
	<i>Internal Service Totals</i>	<u>6,144,268</u>	<u>6,713,000</u>	<u>5,656,300</u>
Fiduciary Funds				
611	Fireman's Pension	310,341	334,000	372,100
	<i>Fiduciary Totals</i>	<u>310,341</u>	<u>334,000</u>	<u>372,100</u>
Final Total		<u>61,406,353</u>	<u>66,588,600</u>	<u>53,847,700</u>

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

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

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

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

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

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

Fund	Description	2005 Actual	2006 Budgeted	2007 Budget
General Fund				
001	Legislative	78,438	83,000	108,700
002	Executive	307,718	309,400	335,400
003	Finance	551,337	600,400	640,000
004	Community Development	803,290	978,200	1,023,100
005	Legal/Judicial	95,350	106,300	92,500
006	Miscellaneous Services	4,752,452	4,114,300	3,008,800
007	Library	30,323	32,500	58,200
010	Engineering	1,359,228	1,576,700	1,742,900
020	Park Recreation	2,638,625	3,180,800	3,682,100
030	Police	3,031,988	3,423,300	3,593,200
040	Fire	1,436,504	1,901,600	2,288,200
	<i>General Fund Total</i>	<u>15,085,254</u>	<u>16,306,500</u>	<u>16,573,100</u>
Special Revenue Funds				
102	Tourism Activities	161,071	425,800	861,600
103	Grants and Donations	479,170	523,800	271,900
114	Paths & Trails	74,991	986,500	324,600
116	Street	1,715,044	1,990,600	1,911,900
119	Street Repair/Reconstruction	1,629,045	1,828,300	1,354,700
150	Parks Fees	65,145	112,900	120,000
197	Basin Homes Block Grant	82,362	82,300	85,000
	<i>Special Revenue Total</i>	<u>4,206,827</u>	<u>5,950,200</u>	<u>4,929,700</u>
Debt Service Funds				
275	Equipment Leases	208,582	151,500	111,400
281	G.O.B. 2006 Redemption	0	196,700	530,600
283	Central Drive LID #58	251,621	152,300	151,200
284	1998 Refunding G. O. B.	249,097	233,500	223,200
285	2002 Refunding Bonds	311,127	314,200	313,700
	<i>Debt Service Total</i>	<u>1,020,426</u>	<u>1,048,200</u>	<u>1,330,100</u>
Capital Projects Funds				
302	Capital Projects 2006	0	6,105,000	3,550,000
308	Capital	1,143,645	379,900	638,500
309	Street Improvement	185,984	0	0
314	Park & Recreation Improvements	83,045	68,300	117,000
	<i>Capital Projects Total</i>	<u>1,412,673</u>	<u>6,553,200</u>	<u>4,305,500</u>

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

Fund	Description	2005 Actual	2006 Budgeted	2007 Budget
Proprietary Funds				
410	Water / Sewer Fund	11,950,418	11,464,400	9,058,600
450	1996 Bond Redemption	133,824	67,800	0
452	2004 Bond Fund	510,936	538,700	492,000
453	2004 Bond Reserve	701,500	701,500	701,500
472	Operations Complex Construction	6,658,716	8,150,400	1,120,000
477	Water Sewer Construction	9,202,796	4,042,000	4,585,000
483	Water/Sewer Leases	62,316	36,700	23,200
484	State Water Pollution Debt Service	94,626	94,600	94,600
485	Public Works Trust Fund Water/Sewer Debt Sr.	826,772	834,400	830,000
486	G.O.B. 2006 Redemption	0	0	76,200
490	Sanitation Fund	4,840,005	4,992,200	5,373,500
495	Airport	66,016	189,000	197,100
498	Ambulance	1,532,673	1,893,700	1,676,800
499	Ambulance Debt Service	20,460	23,000	9,100
	<i>Proprietary Totals</i>	<u>36,601,059</u>	<u>33,028,400</u>	<u>24,237,600</u>
Internal Service Funds				
501	Unemployment Comp Insurance	433,859	437,700	428,200
503	Self-Insurance	623,593	588,800	510,000
516	Central Services - Debt Service	42,976	38,700	18,000
517	Central Services - Operations	1,055,453	1,040,200	1,016,100
519	Equipment Rental - Operations	1,922,229	3,072,800	2,522,800
520	Equipment Rental - Debt Service	527,052	530,000	325,100
528	Building Maintenance - Operations	2,109,135	1,573,500	1,179,200
529	Building Maintenance-Debt Service	355,073	353,000	218,600
	<i>Internal Service Totals</i>	<u>7,069,369</u>	<u>7,634,700</u>	<u>6,218,000</u>
Fiduciary Funds				
611	Fireman's Pension	310,341	334,000	372,100
	<i>Fiduciary Totals</i>	<u>310,341</u>	<u>334,000</u>	<u>372,100</u>
Final Total		<u><u>65,705,950</u></u>	<u><u>70,855,200</u></u>	<u><u>57,966,100</u></u>

This is the 2007 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 2007. 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	85,000	23,700			108,700
002	Executive	289,100	13,700		32,600	335,400
003	Finance	526,000	51,400		62,600	640,000
004	Community Development	904,600	13,200		105,300	1,023,100
005	Legal/Judicial		79,300		13,200	92,500
006	Miscellaneous Services		108,100		2,900,700	3,008,800
007	Library		16,000		42,200	58,200
010	Engineering	1,499,100	43,800		200,000	1,742,900
020	Park Recreation	2,080,400	777,100	15,000	809,600	3,682,100
030	Police	2,755,900	480,400	21,000	335,900	3,593,200
040	Fire	1,542,600	246,300	29,400	469,900	2,288,200
	<i>General Fund Total</i>	<u>9,682,700</u>	<u>1,853,000</u>	<u>65,400</u>	<u>4,972,000</u>	<u>16,573,100</u>
Special Revenue Funds						
102	Tourism Activities	71,900	114,300		675,400	861,600
103	Grants and Donations	50,100	57,200	11,900	152,700	271,900
114	Paths & Trails		1,500	150,000	173,100	324,600
116	Street	401,500	784,100		726,300	1,911,900
119	Street Repair/Reconstruction		820,000	375,000	159,700	1,354,700
150	Parks Fees				120,000	120,000
197	Basin Homes Block Grant				85,000	85,000
	<i>Special Revenue Total</i>	<u>523,500</u>	<u>1,777,100</u>	<u>536,900</u>	<u>2,092,200</u>	<u>4,929,700</u>
Capital Projects Funds						
308	Capital			0	638,500	638,500
309	Street Improvement			0	0	0
314	Park & Recreation Improvements			117,000	0	117,000
	<i>Capital Projects Total</i>	<u>0</u>	<u>0</u>	<u>117,000</u>	<u>638,500</u>	<u>755,500</u>
Proprietary Funds						
410	Water / Sewer Fund	1,643,300	2,516,000	250,000	4,649,300	9,058,600
472	Operations Complex Construction			1,120,000	0	1,120,000
477	Water Sewer Construction			2,810,000	1,775,000	4,585,000
490	Sanitation Fund	71,300	1,035,100		4,267,100	5,373,500
495	Airport	10,000		115,700	71,400	197,100
498	Ambulance	1,129,500	265,600		281,700	1,676,800
	<i>Proprietary Totals</i>	<u>2,854,100</u>	<u>3,816,700</u>	<u>4,295,700</u>	<u>11,044,500</u>	<u>22,011,000</u>
Internal Service Funds						
501	Unemployment Comp Insurance		31,500		396,700	428,200
503	Self-Insurance		401,000		109,000	510,000
517	Central Services - Operations	158,800	231,400	25,000	618,900	1,034,100
519	Equipment Rental - Operations	215,900	350,800	447,000	1,834,200	2,847,900
528	Building Maintenance - Operations	130,600	536,500	35,000	695,700	1,397,800
	<i>Internal Service Totals</i>	<u>505,300</u>	<u>1,551,200</u>	<u>507,000</u>	<u>3,654,500</u>	<u>6,218,000</u>
Fiduciary Funds						
611	Fireman's Pension	137,000			235,100	372,100
	<i>Fiduciary Totals</i>	<u>137,000</u>	<u>0</u>	<u>0</u>	<u>235,100</u>	<u>372,100</u>
	Final Total	<u>13,702,600</u>	<u>8,998,000</u>	<u>5,522,000</u>	<u>22,636,800</u>	<u>50,859,400</u>

OPERATING BUDGET

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

AND

**DETAIL OF EXPENDITURES
WITHIN OBJECT
WITHIN DEPARTMENT**

City of Moses Lake
2007 Budget

		2005 Actual	2006 Budgeted	2007 Budget
Sources of Revenue				
000	General Fund			
308	Beginning Fund Balance			
00	Beginning Fund Balance	1,593,252	2,440,600	1,768,100
	Total Beginning Fund Balance	1,593,252	2,440,600	1,768,100
310	Taxes			
311	General Property Taxes			
10	General Property Taxes	2,585,838	2,700,000	2,900,000
313	Retail Sales Tax			
10	Local Retail Sales Tax	3,798,433	3,800,000	4,250,000
314	Interfund Taxes			
12	In Lieu Taxes/City	49,500	49,500	49,500
13	In Lieu Taxes/Larson	25,000	23,000	25,000
316	Business Taxes			
20	Admissions Tax	48,031	47,000	47,000
42	Water	3,022	2,800	2,800
43	Gas	112,461	145,000	145,000
45	Garbage/Solid Waste	3,279	2,500	2,500
47	Telephone & Telegraph	540,311	590,000	590,000
51	Electric	592,402	620,000	600,000
72	Utility Tax Water	133,841	121,000	127,000
74	Utility Tax Sewer	105,818	101,500	111,500
75	Utility Tax Garbage	77,748	75,000	80,000
317	Excise Taxes			
20	Leasehold Excise Tax	12,709	10,000	11,000
50	Gambling Excise Tax	365,059	360,000	320,000
319	Penalties & Interest on Delinquent Taxes			
80	Penalties/Interest On Other Taxes	6,520	2,000	2,000
	Total Taxes	8,459,970	8,649,300	9,263,300
320	Licenses and Permits			
321	Business Licenses and Permits			
30	Police & Protective (Inc Firew	1,884		1,000
60	Professional and Occupational	10		
90	Other Business Licenses & Permits	118,242	110,000	110,000
91	Franchise Fees	93,302	105,000	105,000
92	Pepsi Franchise Fee	10,688	12,000	12,000
322	Non-Business Licenses and Permits			
10	Buildings, Structures & Equipment	347,383	505,000	400,000
30	Animal Licenses	1,813	2,000	2,000
90	Other Non-business Licenses/Permits	5,749	5,000	5,000
	Total Licenses and Permits	579,070	739,000	635,000

City of Moses Lake
2007 Budget

		2005 Actual	2006 Budgeted	2007 Budget
000	General Fund			
330	Intergovernmental Revenue			
331	Direct Federal Grants			
00	Federal Grants - Direct		52,000	
58	Planning Grants	10,000	17,000	
336	State Entitlements, Impact Payments & In-Lieu Taxes			
01	State Entitlements, Impact & II	15		
06	Criminal Justice Funding	182,886	152,000	90,000
338	Intergovernmental Service Revenues			
12	Shared Court Costs	533		
72	Library Services	25,916	25,800	28,000
	Total Intergovernmental Revenue	219,350	246,800	118,000
340	Charges for Goods and Services			
341	General Government			
50	Sale of Maps & Publications	1,080	4,300	1,500
60	Word Processing, Photocopies	8,291	8,500	8,500
71	Sale of Merchandise - Museum	25,010	26,500	26,500
72	Sale of Merchandise - Cascade Park	3,713	3,200	3,500
342	Public Safety			
10	Law Enforcement Services	71,277	56,000	62,500
11	DUI Cost Recovery	4,733	6,500	6,000
20	Fire Protection Services	3,138		
40	Protective Inspection Fees	120		
90	Other	2,707		
343	Utilities and Environment			
20	Engineering Fees & Charges	10,272	17,700	15,000
345	Economic Environment			
81	Zoning And Subdivision Fees	14,600	15,600	20,000
83	Plan Checking Fees	128,028	180,500	153,000
89	Other Planning & Dev Fees & Charges	7,300	9,800	8,000
347	Culture and Recreation			
30	Activity Fees	418,461	433,300	586,000
60	Program Fees	99,899	94,400	80,500
80	Other Recreational Fees/Tuition	2,855	6,000	4,000
90	Other Culture & Rec Fees & Charges	7,879	7,000	7,000
349	Interfund/Interdepartment Sales & Services			
10	Reimburse General Admin. Services	542,000	542,000	542,000
26	Reimburse Ambulance Services	147,850	150,000	150,000
31	Reimburse Park Services	67,035	56,000	57,000
32	Reimburse Engineering Services	1,215,537	1,150,000	1,180,000
	Total Charges for Goods and Services	2,781,782	2,767,300	2,911,000

City of Moses Lake
2007 Budget

		2005 Actual	2006 Budgeted	2007 Budget
000	General Fund			
350	Fines and Forfeits			
354	Civil Parking Infraction Penalties			
00	Civil Parking Infraction Penalties	1,855	1,200	1,200
359	Non-Court Fines, Forfeitures & Penalties			
90	Miscellaneous Fines & Penalties	2,748	3,000	3,000
	Total Fines and Forfeits	4,603	4,200	4,200
360	Miscellaneous Revenue			
361	Interest and Other Earnings			
11	Investment Interest	383,041	860,000	1,000,000
40	Interes on Contracts/Notes & A/R	8,349	12,500	6,000
90	Other Interest Earnings	4,178	4,200	4,000
362	Rents, Leases and Concessions			
40	Space & Facilities Rentals S-T	71,541	77,300	74,400
50	Space & Facilities Leases L-T	1,555	3,500	3,500
80	Concession Proceeds	1,594	2,000	2,000
81	Concessions - Taxable	177,718	184,400	211,000
82	Showers Cascade Park	1,794	1,500	1,500
83	Concessions - Non-taxable	1,142	1,500	1,200
84	Tennis Court Lights-Mccosh	873	600	700
85	Ice Skate Rentals	15,380	5,500	10,000
91	Ice Skate Sharpening	19		
368	Special Assessment Principal (Current)			
10	Capital Assessments	3,806		
369	Other			
11	Sale of Scrap and Junk	423		
20	Unclaimed Money/Proceeds Sale	24		
32	Sale Of Confiscated Property	900		
81	Cashier's Overages & Shortages	(462)		
90	Miscellaneous Revenues	9,463	5,800	8,800
	Total Miscellaneous Revenue	681,336	1,158,800	1,323,100

City of Moses Lake
2007 Budget

		2005 Actual	2006 Budgeted	2007 Budget
390	Other Financing Sources			
391	Proceeds of Long-Term Debt - Governmental Funds			
50	Proceeds of Capital Leases	7,942		50,400
395	Disposition of Capital Assets			
10	Proceeds - Sale of Fixed Assets	382,634		
397	Transfers In			
00	Transfers-In	399,641	300,500	500,000
	Total Other Financing Sources	790,217	300,500	550,400
	Fund Total	15,109,581	16,306,500	16,573,100

City of Moses Lake
2007 Budget

		2005 Actual	2006 Budgeted	2007 Budget
000	General Fund			
	Departmental Analysis			
001	Legislative			
0111	Full Time Salaries	45,156	49,500	72,600
0126	Comp Time Taken	731		
0131	Overtime	62	1,200	1,200
0141	Vacation (Normal)	1,667		
0142	Holiday (Pay For Holidays Not	712		
0145	Sick Pay (Employee Related)	239		
0211	Social Security	3,715	3,900	5,600
0213	Retirement PERS & LEOFF	351	500	1,200
0214	Workman's Compensation	126	100	100
0215	Unemployment Insurance	46	100	100
0216	L&I Retro Pool	26		
0221	Medical Insurance	3,558	3,600	4,200
0223	Life Insurance	21		
0312	Operating Supplies	905	1,200	1,200
0431	Travel & Subsistence /Non-Educ	2,987	4,500	5,000
0441	Advertising	12,911	10,000	11,000
0491	Miscellaneous		500	
0495	Registration & Memberships	25	500	500
0933	Transfer To 519 Equipment Rental	1,400	2,500	2,000
0938	Transfer To 503 Self Insurance	1,700	2,800	2,800
0939	Transfer To 517 Central Services	2,100	2,100	1,200
	Detail Total	78,438	83,000	108,700
0100	Salaries And Wages	48,566	50,700	73,800
0200	Personnel Benefits	7,844	8,200	11,200
0300	Supplies	905	1,200	1,200
0400	Other Services and Charges	15,923	15,500	16,500
0900	Interfund Payments	5,200	7,400	6,000
	Department Total	78,438	83,000	108,700

City of Moses Lake
2007 Budget

		2005 Actual	2006 Budgeted	2007 Budget
002	Executive			
0111	Full Time Salaries	170,845	216,300	224,500
0115	Retroactive Pay	478		
0126	Comp Time Taken	731		
0131	Overtime	77	2,000	2,100
0141	Vacation (Normal)	22,615		
0142	Holiday (Pay For Holidays Not	8,482		
0145	Sick Pay (Employee Related)	12,928		
0211	Social Security	15,303	16,700	17,300
0213	Retirement PERS & LEOFF	1,915	2,500	6,100
0214	Workman's Compensation	509	600	500
0215	Unemployment Insurance	540	600	600
0216	L&I Retro Pool	159		
0221	Medical Insurance	33,274	33,900	36,900
0223	Life Insurance	130	100	100
0224	Retiree's Health Insurance Plan	1,037	1,000	1,000
0312	Operating Supplies	4,427	3,000	4,000
0314	Books /Less \$100.00 Total Value	20	1,000	100
0411	Professional Services	3,438		3,500
0421	Telephone And Telegraph	674	800	600
0422	Postage	19		200
0431	Travel & Subsistence /Non-Educ	4,059	3,500	3,500
0491	Miscellaneous	596		
0495	Registration & Memberships	1,760	1,000	1,800
0933	Transfer To 519 Equipment Rental	1,400	2,500	2,100
0938	Transfer To 503 Self Insurance	2,600	4,200	4,200
0939	Transfer To 517 Central Services	15,000	15,000	14,600
0940	Transfer To 528 Building Maintenance	4,700	4,700	11,700
	Detail Total	307,718	309,400	335,400
0100	Salaries And Wages	216,157	218,300	226,600
0200	Personnel Benefits	52,867	55,400	62,500
0300	Supplies	4,447	4,000	4,100
0400	Other Services and Charges	10,547	5,300	9,600
0900	Interfund Payment for Services	23,700	26,400	32,600
	Department Total	307,718	309,400	335,400

City of Moses Lake
2007 Budget

		2005 Actual	2006 Budgeted	2007 Budget
003	Finance			
0111	Full Time Salaries	304,000	344,600	359,900
0112	Temporary Pay	4,140		
0126	Comp Time Taken	740		
0141	Vacation (Normal)	20,162	16,000	16,800
0142	Holiday (Pay For Holidays Not	14,074	12,500	13,300
0145	Sick Pay (Employee Related)	16,874	9,300	11,300
0147	Civil Leave	449		
0191	Payroll Reimbursement	(30)		
0211	Social Security	27,573	29,400	30,700
0213	Retirement PERS & LEOFF	6,772	9,200	23,100
0214	Workman's Compensation	1,249	1,400	1,400
0215	Unemployment Insurance	901	900	1,000
0216	L&I Retro Pool	424	200	200
0221	Medical Insurance	52,687	56,800	62,000
0223	Life Insurance	277	300	300
0224	Retiree's Health Insurance Plan	3,623	5,000	6,000
0312	Operating Supplies	3,459	3,900	4,000
0355	Small Equipment < \$1000	2,461	1,800	1,800
0411	Professional Services	25,818	31,000	31,000
0421	Telephone And Telegraph	646	500	700
0422	Postage	17	100	200
0431	Travel & Subsistence /Non-Educ	2,386	5,700	4,200
0491	Miscellaneous	2,793	6,800	3,500
0495	Registration & Memberships	3,643	4,600	6,000
0933	Transfer To 519 Equipment Rental	1,400	2,500	2,000
0938	Transfer To 503 Self Insurance	5,000	8,100	8,100
0939	Transfer To 517 Central Services	35,800	35,800	18,800
0940	Transfer To 528 Building Maintenance	14,000	14,000	33,700
	Detail Total	551,337	600,400	640,000
0100	Salaries And Wages	360,408	382,400	401,300
0200	Personnel Benefits	93,506	103,200	124,700
0300	Supplies	5,920	5,700	5,800
0400	Other Services and Charges	35,303	48,700	45,600
0900	Interfund Payment for Services	56,200	60,400	62,600
	Department Total	551,337	600,400	640,000

City of Moses Lake
2007 Budget

		2005 Actual	2006 Budgeted	2007 Budget
004	Community Development			
0111	Full Time Salaries	447,424	598,000	640,300
0112	Temporary Pay	8,170	15,600	15,000
0126	Comp Time Taken	5,255		
0131	Overtime	5,996	10,000	10,000
0141	Vacation (Normal)	34,097		
0142	Holiday (Pay For Holidays Not	20,290		
0145	Sick Pay (Employee Related)	20,340		
0147	Civil Leave	278		
0191	Payroll Reimbursement	(20)		
0211	Social Security	41,452	47,800	49,100
0213	Retirement PERS & LEOFF	10,021	13,600	34,600
0214	Workman's Compensation	6,725	8,700	8,600
0215	Unemployment Insurance	1,347	1,500	1,600
0216	L&I Retro Pool	1,960	600	600
0221	Medical Insurance	109,337	130,900	144,300
0223	Life Insurance	480	400	500
0311	Office Supplies	193		
0312	Operating Supplies	3,259	5,000	5,000
0314	Books /Less \$100.00 Total Value	85		
0355	Small Equipment < \$1000	690		
0411	Professional Services	3,657		
0421	Telephone And Telegraph	2,026	1,000	1,000
0422	Postage	6	200	200
0431	Travel & Subsistence /Non-Educ	2,316	2,900	3,000
0491	Miscellaneous	242	4,000	4,000
0495	Registration & Memberships	2,333		
0496	Printing & Binding	1,271		
0498	Tuition (Educational Benefit)	464		
0933	Transfer To 519 Equipment Rental	20,900	36,100	34,700
0938	Transfer To 503 Self Insurance	6,100	9,900	9,900
0939	Transfer To 517 Central Services	32,600	33,000	27,000
0940	Transfer To 528 Building Maintenance	14,000	59,000	33,700
	Detail Total	803,290	978,200	1,023,100
0100	Salaries And Wages	541,830	623,600	665,300
0200	Personnel Benefits	171,321	203,500	239,300
0300	Supplies	4,226	5,000	5,000
0400	Other Services and Charges	12,314	8,100	8,200
0900	Interfund Payment for Services	73,600	138,000	105,300
	Department Total	803,290	978,200	1,023,100

City of Moses Lake
2007 Budget

		2005 Actual	2006 Budgeted	2007 Budget
005	<i>Legal/Judicial</i>			
0314	Books /Less \$100.00 Total Value	10,068	8,000	8,000
0411	Professional Services	77,804	90,000	70,000
0431	Travel & Subsistence /Non-Educ	714	1,000	1,000
0495	Registration & Memberships	165	300	300
0938	Transfer To 503 Self Insurance	700	1,100	1,100
0939	Transfer To 517 Central Services	1,200	1,200	800
0940	Transfer To 528 Building Maintenance	4,700	4,700	11,300
	Detail Total	95,350	106,300	92,500
0300	Supplies	10,068	8,000	8,000
0400	Other Services and Charges	78,682	91,300	71,300
0900	Interfund Payment for Services	6,600	7,000	13,200
	Department Total	95,350	106,300	92,500

City of Moses Lake
2007 Budget

		2005 Actual	2006 Budgeted	2007 Budget
006	Miscellaneous Services			
0001	Unreserved Fund Balance	2,430,755	1,479,000	650,400
0004	Reserve For Petty Cash	7,325		
0312	Operating Supplies	1,712	700	900
0411	Professional Services	24,103	22,000	24,000
0422	Postage	18,700	19,700	1,000
0431	Travel & Subsistence /Non-Educ		500	
0454	Rental Hydrants	1,700	1,700	1,700
0491	Miscellaneous	35,635	76,000	80,500
0511	Alcoholism Program	3,604	3,000	3,000
0514	Health District	16,110	16,300	16,900
0515	Emergency Services	1,490	1,500	1,500
0517	Election Costs	17,877	3,500	5,000
0523	Revenue Sharing Agreement	14,218	28,000	
0611	Land Purchase	4,613		
0737	Principal-City'S Special Assessment	85,327	85,400	85,400
0837	Interest City's Special Assess	29,651	29,700	17,800
0912	Transfer To 116 Street Fund	996,000	1,086,300	1,200,000
0914	Transfer To 119 St/Repair Recn	400,000	450,000	600,000
0916	Transfer To Paths & Trails		292,800	
0917	Transfer To ??? Gob Funds Ds	77,400	77,400	86,300
0924	Transfer To 308 Capital	382,634		
0934	Transfer To 611 Firemen Pension		125,000	125,000
0938	Transfer To 503 Self Insurance	6,800	11,000	11,000
0939	Transfer To 517 Central Services	50,800	50,800	3,200
0940	Transfer To 528 Building Maintenance	4,000	4,000	9,700
0958	Transfer To 314 Park & Rec Improvement	42,000		12,000
0965	Transfer To 498 Ambulance	100,000	250,000	73,500
	Detail Total	4,752,452	4,114,300	3,008,800
0000	Fund Balance	2,438,080	1,479,000	650,400
0300	Supplies	1,712	700	900
0400	Other Services and Charges	80,138	119,900	107,200
0500	Intergovernmental	53,298	52,300	26,400
0600	Capital	4,613		
0700	Debt Service Principal	85,327	85,400	85,400
0800	Debt Service/Interest & Related Costs	29,651	29,700	17,800
0900	Interfund Payment for Services	2,059,634	2,347,300	2,120,700
	Department Total	4,752,452	4,114,300	3,008,800

City of Moses Lake
2007 Budget

		2005 Actual	2006 Budgeted	2007 Budget
007	<i>Library</i>			
0471	Utility Expense / Electricity	7,990	10,000	12,000
0473	Utility Expense / W-S-G	4,134	3,000	4,000
0938	Transfer To 503 Self Insurance	2,100	3,400	3,400
0940	Transfer To 528 Building Maintenance	16,100	16,100	38,800
	Detail Total	30,323	32,500	58,200
0400	Other Services and Charges	12,123	13,000	16,000
0900	Interfund Payment for Services	18,200	19,500	42,200
	Department Total	30,323	32,500	58,200

City of Moses Lake
2007 Budget

		2005 Actual	2006 Budgeted	2007 Budget
010	Engineering			
0111	Full Time Salaries	754,681	839,000	914,000
0112	Temporary Pay		7,000	7,000
0126	Comp Time Taken	6,029	5,000	10,000
0131	Overtime	21,466	25,000	18,700
0132	Holiday (Actually Worked)	635	1,000	
0141	Vacation (Normal)	52,298	55,000	40,000
0142	Holiday (Pay For Holidays Not	33,243	42,000	45,000
0145	Sick Pay (Employee Related)	18,975	22,000	30,000
0147	Civil Leave	359	500	1,000
0191	Payroll Reimbursement	(200)		
0211	Social Security	67,908	75,600	81,800
0213	Retirement PERS & LEOFF	16,804	24,000	60,800
0214	Workman's Compensation	15,067	19,100	18,800
0215	Unemployment Insurance	2,219	2,300	2,700
0216	L&I Retro Pool	4,449	1,500	1,300
0221	Medical Insurance	198,302	238,500	267,200
0223	Life Insurance	762	800	800
0311	Office Supplies		500	500
0312	Operating Supplies	9,619	10,000	12,000
0314	Books /Less \$100.00 Total Value		500	500
0315	Repair And Maintenance Supplies	22	1,300	1,300
0353	Computer Software - Lease	4,440	4,000	
0354	Computer Software	434		
0355	Small Equipment < \$1000		500	2,500
0411	Professional Services			1,000
0421	Telephone And Telegraph	1,080	1,200	1,000
0422	Postage	391	500	1,000
0431	Travel & Subsistence /Non-Educ	3,802		
0432	Travel & Subsistence /Education	467	4,000	4,800
0441	Advertising		400	
0482	Repair & Maint. Equip. (Contracted)	3,612	1,800	1,800
0491	Miscellaneous	2,413	5,000	6,500
0495	Registration & Memberships	6,550	9,900	9,900
0498	Tuition (Educational Benefit)		500	1,000
0933	Transfer To 519 Equipment Rental	51,700	89,300	56,600
0938	Transfer To 503 Self Insurance	11,800	19,100	19,100
0939	Transfer To 517 Central Services	46,500	46,500	67,900
0940	Transfer To 528 Building Maintenance	23,400	23,400	56,400
	Detail Total	1,359,228	1,576,700	1,742,900
0100	Salaries And Wages	887,485	996,500	1,065,700
0200	Personnel Benefits	305,512	361,800	433,400
0300	Supplies	14,514	16,800	16,800
0400	Other Services and Charges	18,316	23,300	27,000
0900	Interfund Payment for Services	133,400	178,300	200,000
	Department Total	1,359,228	1,576,700	1,742,900

City of Moses Lake
2007 Budget

		2005 Actual	2006 Budgeted	2007 Budget
020	Park Recreation			
0052	Petty Cash Establish	500		
0111	Full Time Salaries	594,651	825,200	891,800
0112	Temporary Pay	437,859	485,900	654,600
0126	Comp Time Taken	7,545		
0131	Overtime	11,438	30,000	32,600
0132	Holiday (Actually Worked)	1,519		
0141	Vacation (Normal)	38,664		
0142	Holiday (Pay For Holidays Not	27,487		
0145	Sick Pay (Employee Related)	27,596		
0147	Civil Leave	3,325		
0191	Payroll Reimbursement	(560)		
0211	Social Security	87,981	102,200	121,400
0213	Retirement PERS & LEOFF	15,613	22,400	56,500
0214	Workman's Compensation	42,818	49,300	57,100
0215	Unemployment Insurance	2,877	3,000	3,700
0216	L&I Retro Pool	13,364	4,300	4,300
0221	Medical Insurance	192,588	236,500	257,700
0223	Life Insurance	780	600	700
0311	Office Supplies	157	600	600
0312	Operating Supplies	169,896	169,000	205,000
0314	Books /Less \$100.00 Total Value			200
0315	Repair And Maintenance Supplies	58,048	78,500	95,000
0341	Museum Resale	17,545	15,000	20,000
0342	Campground Resale	1,677	800	1,000
0343	Aquatic Center Resale	29,050	35,000	45,000
0344	Larson Resale	15,427	33,000	30,000
0346	Lauzier Playfield Resale	15,767	20,000	20,000
0347	Larson Rec. Complex Resale	7,535	35,000	30,000
0349	Bulk Concessions	(1,795)	15,000	15,000
0351	Minor Equipment < \$5000	(70)		
0352	Minor Equipment < \$5000 Lease	3,502		
0355	Small Equipment < \$1000	23,634	25,000	49,000
0411	Professional Services	40,166	41,500	76,500
0421	Telephone And Telegraph	2,619	1,500	1,500
0422	Postage	134	600	600
0431	Travel & Subsistence /Non-Educ	1,270	7,400	4,900
0432	Travel & Subsistence /Education	203		

City of Moses Lake
2007 Budget

		2005 Actual	2006 Budgeted	2007 Budget
020	Park Recreation			
0441	Advertising	16,720	1,000	11,000
0442	Chamber Of Commerce / Contract	7,760	10,000	10,000
0453	Rental/Lease Other Equipment	2,333	2,000	2,000
0455	Rental/Lease Buildings	36,137	36,000	42,000
0459	Rental/Lease Land (Parks)	1,000	1,000	1,000
0472	Utility Expense / Gas	33,757	25,000	30,000
0482	Repair & Maint. Equip. (Contracted)	2,729	5,000	7,000
0483	Repair & Maint. Other (Contracted)	14,684	30,000	30,000
0491	Miscellaneous	5,674	3,500	4,500
0492	Taxes And Assessments	18,759	13,000	13,000
0495	Registration & Memberships	3,060	7,300	7,300
0496	Printing & Binding	9,904	30,000	25,000
0631	Improvements Other Than Building	5,598		15,000
0917	Transfer To ??? Gob Funds Ds	217,500	217,500	205,500
0933	Transfer To 519 Equipment Rental	188,300	325,200	207,300
0938	Transfer To 503 Self Insurance	28,900	46,700	46,700
0939	Transfer To 517 Central Services	48,000	48,000	56,700
0940	Transfer To 528 Building Maintenance	107,000	107,000	258,100
0949	Reserved For Transfer To		35,300	35,300
	Detail Total	2,638,625	3,180,800	3,682,100
0000	Other Cost Reclassification	500		
0100	Salaries And Wages	1,149,524	1,341,100	1,579,000
0200	Personnel Benefits	356,021	418,300	501,400
0300	Supplies	340,373	426,900	510,800
0400	Other Services and Charges	196,909	214,800	266,300
0600	Capital	5,598		15,000
0900	Interfund Payment for Services	589,700	779,700	809,600
	Department Total	2,638,625	3,180,800	3,682,100

City of Moses Lake
2007 Budget

		2005 Actual	2006 Budgeted	2007 Budget
030	Police			
0051	Due To-Paid By Governmental Funds	5,185		
0111	Full Time Salaries	1,248,005	1,760,600	1,795,300
0112	Temporary Pay	53,733	28,800	30,000
0114	Police Reserve Pay	3,000	100	5,500
0115	Retroactive Pay	271		
0123	Position Change	47,580		
0126	Comp Time Taken	9,253		
0127	Comp Time Earned	173		
0131	Overtime	45,119	46,000	47,700
0141	Vacation (Normal)	101,523		
0142	Holiday (Pay For Holidays Not	17,326		
0143	Holiday (Pay In Lieu Of Holiday	47,862	52,500	56,800
0145	Sick Pay (Employee Related)	73,134		
0147	Civil Leave	25		
0148	Military Leave	5,228		
0149	Disability Pay	19,471		
0191	Payroll Reimbursement	(25)		
0211	Social Security	128,484	143,300	147,600
0213	Retirement PERS & LEOFF	55,592	72,000	96,100
0214	Workman's Compensation	24,480	27,800	29,200
0215	Unemployment Insurance	4,199	4,500	4,800
0216	L&I Retro Pool	8,037	2,700	2,700
0221	Medical Insurance	452,452	487,400	537,200
0223	Life Insurance	901	1,000	1,200
0224	Retiree's Health Insurance Plan	2,346		
0241	Uniform And Clothing Allowance	3,092	1,900	1,800
0252	Direct Medical Payments	6,955		
0312	Operating Supplies	44,696	48,200	48,900
0315	Repair And Maintenance Supplies		500	500
0351	Minor Equipment < \$5000	950	2,300	4,800
0355	Small Equipment < \$1000	46		
0411	Professional Services	340,089	323,500	337,500
0413	Humane Society	36,400	38,200	40,000
0421	Telephone And Telegraph	7,139	7,700	6,700
0422	Postage	185	600	600
0423	Police Teletype		6,400	6,400
0431	Travel & Subsistence /Non-Educ	975	9,300	8,900
0432	Travel & Subsistence /Education	4,597		

City of Moses Lake
2007 Budget

		2005 Actual	2006 Budgeted	2007 Budget
030	Police			
0441	Advertising	986	1,000	1,400
0453	Rental/Lease Other Equipment	408	800	
0481	Repair & Maint. Building (Contracted)	55	1,000	1,000
0482	Repair & Maint. Equip. (Contracted)	3,413	5,700	7,600
0491	Miscellaneous	108	2,900	1,500
0493	Reimbursable Labor Costs	3,638		
0494	Investigation Costs		5,000	5,000
0495	Registration & Memberships	3,994	4,500	5,800
0496	Printing & Binding	2,651	3,000	3,300
0498	Tuition (Educational Benefit)		500	500
0641	Machinery & Equipment-Not Listed Below		12,600	
0661	Lease Purchase Deferring to Capital			21,000
0922	Transfer To 103 Grants/Donations	958		
0933	Transfer To 519 Equipment Rental	122,000	210,800	161,200
0938	Transfer To 503 Self Insurance	24,200	39,100	39,100
0939	Transfer To 517 Central Services	48,000	48,000	79,900
0940	Transfer To 528 Building Maintenance	23,100	23,100	55,700
	Detail Total	3,031,988	3,423,300	3,593,200
0000	Other Cost Reclassification	5,185		
0100	Salaries And Wages	1,671,677	1,888,000	1,935,300
0200	Personnel Benefits	686,538	740,600	820,600
0300	Supplies	45,692	51,000	54,200
0400	Other Services and Charges	404,638	410,100	426,200
0600	Capital		12,600	21,000
0900	Interfund Payment for Services	218,258	321,000	335,900
	Department Total	3,031,988	3,423,300	3,593,200

City of Moses Lake
2007 Budget

		2005 Actual	2006 Budgeted	2007 Budget
040	Fire			
0111	Full Time Salaries	534,296	869,200	1,033,700
0113	Stand By Pay	35	1,500	2,000
0120	Sleep Over Allowance-Volunteer	2,785	100	2,300
0123	Position Change	30,340	28,200	37,700
0125	Fire/Ambulance Credits	5,998	100	6,000
0126	Comp Time Taken	1,928		
0131	Overtime	56,343	81,200	87,700
0141	Vacation (Normal)	56,845		
0142	Holiday (Pay For Holidays Not	8,581	26,900	29,600
0143	Holiday (Pay In Lieu Of Holiday	17,001		
0144	Kelly Day Pay (Fire Department	39,105		
0145	Sick Pay (Employee Related)	13,238		
0148	Military Leave	5,225		
0149	Disability Pay	5,557		
0191	Payroll Reimbursement	(10)		
0211	Social Security	9,382	11,600	14,300
0213	Retirement PERS & LEOFF	25,555	41,400	58,000
0214	Workman's Compensation	13,844	21,500	22,000
0215	Unemployment Insurance	1,945	2,400	3,000
0216	L&I Retro Pool	4,311	1,500	1,500
0221	Medical Insurance	138,284	199,400	244,400
0223	Life Insurance	294	300	400
0311	Office Supplies	445	500	500
0312	Operating Supplies	7,566	15,400	16,600
0314	Books /Less \$100.00 Total Value		200	200
0315	Repair And Maintenance Supplies	952	1,100	1,400
0323	Gas-Propane-Fuel			1,500
0351	Minor Equipment < \$5000	5,890		
0352	Minor Equipment < \$5000 Lease		8,300	7,500
0355	Small Equipment < \$1000	1,312	2,500	1,400
0411	Professional Services	10,525	9,300	10,000
0421	Telephone And Telegraph	4,994	4,500	4,500
0422	Postage	58	200	200
0431	Travel & Subsistence /Non-Educ	116	400	400
0432	Travel & Subsistence /Education	1,857	2,000	3,200

City of Moses Lake
2007 Budget

		2005 Actual	2006 Budgeted	2007 Budget
040	Fire			
0441	Advertising	100		
0482	Repair & Maint. Equip. (Contracted)	1,198	1,500	2,500
0491	Miscellaneous	23	200	200
0492	Taxes And Assessments	5,686	3,300	3,300
0493	Reimbursable Labor Costs	153,797	190,000	190,000
0495	Registration & Memberships	1,316	2,700	2,900
0661	Lease Purchase Deferring to Capital		8,000	29,400
0922	Transfer To 103 Grants/Donations	5,588		
0933	Transfer To 519 Equipment Rental	131,800	227,600	148,900
0938	Transfer To 503 Self Insurance	10,000	16,200	16,200
0939	Transfer To 517 Central Services	8,800	8,800	30,800
0940	Transfer To 528 Building Maintenance	113,600	113,600	274,000
	Detail Total	1,436,504	1,901,600	2,288,200
0100	Salaries And Wages	777,266	1,007,200	1,199,000
0200	Personnel Benefits	193,616	278,100	343,600
0300	Supplies	16,165	28,000	29,100
0400	Other Services and Charges	179,670	214,100	217,200
0600	Capital		8,000	29,400
0900	Interfund Payment for Services	269,788	366,200	469,900
	Department Total	1,436,504	1,901,600	2,288,200

City of Moses Lake
2007 Budget

		2005 Actual	2006 Budgeted	2007 Budget
000	General Fund			
	Departmental Expenditures Excluding Capital			
001	Legislative	78,438	83,000	108,700
002	Executive	307,718	309,400	335,400
003	Finance	551,337	600,400	640,000
004	Community Development	803,290	978,200	1,023,100
005	Legal/Judicial	95,350	106,300	92,500
006	Miscellaneous Services	2,309,760	2,635,300	2,358,400
007	Library	30,323	32,500	58,200
010	Engineering	1,359,228	1,576,700	1,742,900
020	Park Recreation	2,633,027	3,180,800	3,667,100
030	Police	3,031,988	3,410,700	3,572,200
040	Fire	1,436,504	1,893,600	2,258,800
	Department Total Excluding Capital	12,636,963	14,806,900	15,857,300
	Department Capital Expenditures			
006	Miscellaneous Services	4,613		
020	Park Recreation	5,598		15,000
030	Police		12,600	21,000
040	Fire		8,000	29,400
	Department Capital Total	10,211	20,600	65,400
	Ending Fund Balance	2,440,644	1,479,000	650,400
	Fund Total	15,087,818	16,306,500	16,573,100

City of Moses Lake
2007 Budget

		2005 Actual	2006 Budgeted	2007 Budget
102	Tourism Activities			
	Revenue			
308	Beginning Fund Balance			
00	Beginning Fund Balance	525,099	677,900	561,600
	Total Beginning Fund Balance	525,099	677,900	561,600
310	Taxes			
313	Retail Sales Tax			
30	Hotel/Motel Transient Tax	299,386	255,000	300,000
	Total Taxes	299,386	255,000	300,000
	Fund Total	824,485	932,900	861,600
	Expenditures			
0001	Unreserved Fund Balance	692,454	507,100	447,000
0111	Full Time Salaries	36,598	53,400	52,500
0126	Comp Time Taken	3,741		
0131	Overtime		800	900
0141	Vacation (Normal)	3,025		
0142	Holiday (Pay For Holidays Not	1,847		
0145	Sick Pay (Employee Related)	2,817		
0211	Social Security	3,674	3,900	4,100
0213	Retirement PERS & LEOFF	909	1,200	3,100
0214	Workman's Compensation	166	200	200
0215	Unemployment Insurance	120	100	100
0221	Medical Insurance	9,319	9,300	11,000
0223	Life Insurance	29		
0312	Operating Supplies	4,130	3,000	
0411	Professional Services	64,040	144,000	75,000
0431	Travel & Subsistence /Non-Educ	922		2,400
0441	Advertising	29,734	53,500	30,500
0491	Miscellaneous		300	300
0495	Registration & Memberships		4,100	4,100
0496	Printing & Binding		2,000	2,000
0917	Transfer To ??? Gob Funds Ds		150,000	228,400
	Detail Total	853,525	932,900	861,600
102	Tourism Activities			
0100	Salaries And Wages	48,027	54,200	53,400
0200	Personnel Benefits	14,218	14,700	18,500
0300	Supplies	4,130	3,000	
0400	Other Services and Charges	94,696	203,900	114,300
0900	Interfund Payment for Services		150,000	228,400
	Fund Total	161,071	425,800	414,600
	Ending Fund Balance	677,934	507,100	447,000
	Fund Total	839,005	932,900	861,600

City of Moses Lake
2007 Budget

		2005 Actual	2006 Budgeted	2007 Budget
103	Grants and Donations			
	Revenue			
308	Beginning Fund Balance			
00	Beginning Fund Balance	223,137	190,700	186,200
	Total Beginning Fund Balance	223,137	190,700	186,200
330	Intergovernmental Revenue			
331	Direct Federal Grants			
21	Federal Grants - Direct	2,789	14,500	6,000
22	Federal Grants - Direct	31,698	20,500	
333	Indirect Federal Grants			
21	Federal Highway Administration	22,980	45,700	2,500
57	Federal Highway Administration	22,972	36,800	
76	Federal Highway Administration	7,254	5,400	
79	Federal Highway Administration	500		
334	State Grants			
14	Finance Grants	4,385		
21	Finance Grants	3,279	25,300	7,500
22	Fire Grants	3,819	15,200	
58	Planning Grants	40,006	26,100	
336	State Entitlements, Impact Payments & In-Lieu Taxes			
06	Criminal Justice Funding	80,292	80,000	30,000
337	Interlocal Grants Entitlements, Impact Payments & In-Lieu Taxes			
21	Interlocal - Misd	3,993	2,500	5,000
	Total Intergovernmental Revenue	223,967	272,000	51,000
340	Charges for Goods and Services			
347	Culture and Recreation			
30	Activity Fees	825	9,900	
60	Program Fees	5,965	3,000	5,500
	Total Charges for Goods and Services	6,790	12,900	5,500
350	Fines and Forfeits			
353	Civil Infraction Penalties			
50	Traffic Infraction Penalties	940		
	Total Fines and Forfeits	940		

City of Moses Lake
2007 Budget

		2005 Actual	2006 Budgeted	2007 Budget
103	Grants and Donations			
360	Miscellaneous Revenue			
361	Interest and Other Earnings			
11	Investment Interest	11		
367	Contributions & Donations from Private Sources			
21	US Dept Of Justice	5,550	8,900	
22	US Dept Of Justice	600	500	
76	US Dept Of Justice	16,700	13,900	8,000
79	US Dept Of Justice	19,950	17,000	15,000
369	Other			
20	Unclaimed Money/Proceeds Sale	1,174		1,200
30	Confiscated & Forfeited Property	3,773	4,000	4,000
32	Sale Of Confiscated Property	774	3,900	1,000
	Total Miscellaneous Revenue	48,533	48,200	29,200
380	Other Income and Expenses			
385	Collections of Accrued Revenues and Receivables			
00	Collect of Accrued Revenue	4,964		
	Total Other Income and Expenses	4,964		
390	Other Financing Sources			
397	Transfers In			
00	Transfers-In	6,546		
	Total Other Financing Sources	6,546		
	Fund Total	514,878	523,800	271,900

City of Moses Lake
2007 Budget

		2005 Actual	2006 Budgeted	2007 Budget
103	Grants and Donations			
	Expenditures			
0007	Reserve For Special Purposes	190,757	147,100	152,700
0111	Full Time Salaries	56,816	63,100	27,900
0112	Temporary Pay	748		
0131	Overtime	9,561	4,900	2,100
0141	Vacation (Normal)		2,400	
0211	Social Security	4,807	5,400	2,300
0213	Retirement PERS & LEOFF	2,464	3,000	1,500
0214	Workman's Compensation	1,105	1,100	1,100
0215	Unemployment Insurance	157	200	100
0221	Medical Insurance	15,285	14,600	15,000
0223	Life Insurance	19	100	100
0312	Operating Supplies	27,904	47,200	25,700
0314	Books /Less \$100.00 Total Value	412		
0351	Minor Equipment < \$5000	4,184	31,000	
0355	Small Equipment < \$1000	31,231	21,000	
0411	Professional Services	106,274	104,500	26,200
0421	Telephone And Telegraph	12,452	9,000	4,500
0422	Postage	63		
0431	Travel & Subsistence /Non-Educ	722		
0432	Travel & Subsistence /Education	2,407	8,000	
0441	Advertising	1,317		
0471	Utility Expense / Electricity	298		
0473	Utility Expense / W-S-G	688		
0485	R&M-Major Projects	76		
0491	Miscellaneous	4,117	18,000	400
0494	Investigation Costs	345		
0495	Registration & Memberships	1,323	3,400	400
0631	Improvements Other Than Building		21,600	11,900
0641	Machinery & Equipment-Not Listed Below		18,200	
	Detail Total	475,534	523,800	271,900
	Expenditures			
0100	Salaries And Wages	67,125	70,400	30,000
0200	Personnel Benefits	23,838	24,400	20,100
0300	Supplies	63,731	99,200	25,700
0400	Other Services and Charges	130,083	142,900	31,500
0600	Capital		39,800	11,900
	Fund Total	284,777	376,700	119,200
	Ending Fund Balance	194,392	147,100	152,700
	Fund Total	479,170	523,800	271,900

City of Moses Lake
2007 Budget

		2005 Actual	2006 Budgeted	2007 Budget
114	Paths & Trails			
	Revenue			
308	Beginning Fund Balance			
00	Beginning Fund Balance	9,614	50,100	223,000
	Total Beginning Fund Balance	9,614	50,100	223,000
330	Intergovernmental Revenue			
333	Indirect Federal Grants			
00	Federal Grants - Indirect	15,774	100,000	100,000
334	State Grants			
00	State Grants		342,000	
336	State Entitlements, Impact Payments & In-Lieu Taxes			
00	State Entitlements, Impact & II	1,721	1,600	1,600
	Total Intergovernmental Revenue	17,495	443,600	101,600
360	Miscellaneous Revenue			
367	Contributions & Donations from Private Sources			
00	Contributions and Donations	100	30,000	
76	US Dept Of Justice		100,000	
90	Miscellaneous Revenues		70,000	
	Total Miscellaneous Revenue	100	200,000	
380	Other Income and Expenses			
381	Interfund Loan Receipts			
10	Loans Received	50,000		
	Total Other Income and Expenses	50,000		
390	Other Financing Sources			
397	Transfers In			
00	Transfers-In		292,800	
	Total Other Financing Sources		292,800	
	Fund Total	77,209	986,500	324,600

City of Moses Lake
2007 Budget

		<u>2005 Actual</u>	<u>2006 Budgeted</u>	<u>2007 Budget</u>
114	Paths & Trails			
	Expenditures			
0008	Reserve For Construction Projects	50,113	50,100	173,100
0312	Operating Supplies	86		
0315	Repair And Maintenance Supplies	84		
0411	Professional Services	250		
0422	Postage	37		
0491	Miscellaneous	454		1,500
0493	Reimbursable Labor Costs	15,745		
0611	Land Purchase	474		
0636	Lights, Signs, Signals	457		
0639	Other Improvements		806,400	150,000
0699	Reimbursable Labor Charges	7,290	130,000	
	Detail Total	<u>74,991</u>	<u>986,500</u>	<u>324,600</u>
0000	Fund Balance	50,113	50,100	173,100
0300	Supplies	170		
0400	Other Services and Charges	16,487		1,500
0600	Capital	8,222	936,400	150,000
	Fund Total	<u>74,991</u>	<u>986,500</u>	<u>324,600</u>
	Cash Report	50,113		

City of Moses Lake
2007 Budget

		2005 Actual	2006 Budgeted	2007 Budget
116	Street			
	Revenue			
308	Beginning Fund Balance			
00	Beginning Fund Balance	112,851	399,300	261,900
	Total Beginning Fund Balance	112,851	399,300	261,900
310	Taxes			
317	Excise Taxes			
40	Household Taxes	(84)		
	Total Taxes	(84)		
320	Licenses and Permits			
322	Non-Business Licenses and Permits			
40	Street & Curb Permits	50,612	50,000	90,000
	Total Licenses and Permits	50,612	50,000	90,000
330	Intergovernmental Revenue			
336	State Entitlements, Impact Payments & In-Lieu Taxes			
00	State Entitlements, Impact & II	549,433	310,000	360,000
337	Interlocal Grants Entitlements, Impact Payments & In-Lieu Taxes			
00	Interlocal Grants, Entitlement		145,000	
	Total Intergovernmental Revenue	549,433	455,000	360,000
360	Miscellaneous Revenue			
369	Other			
11	Sale of Scrap and Junk	41		
90	Miscellaneous Revenues	190		
	Total Miscellaneous Revenue	231		
390	Other Financing Sources			
391	Proceeds of Long-Term Debt - Governmental Funds			
50	Proceeds of Capital Leases	5,653		
397	Transfers In			
00	Transfers-In	996,000	1,086,300	1,200,000
	Total Other Financing Sources	1,001,653	1,086,300	1,200,000
	Fund Total	1,714,696	1,990,600	1,911,900

City of Moses Lake
2007 Budget

		<u>2005</u> <u>Actual</u>	<u>2006</u> <u>Budgeted</u>	<u>2007</u> <u>Budget</u>
Expenditures				
115	<i>Parks/Street</i>			
0312	Operating Supplies	11,353	13,000	13,000
0315	Repair And Maintenance Supplies	8,704	5,000	5,000
0351	Minor Equipment < \$5000		4,000	4,000
0355	Small Equipment < \$1000	1,520		
0471	Utility Expense / Electricity	7,005	6,000	7,000
0473	Utility Expense / W-S-G	89,278	88,000	86,000
0483	Repair & Maint. Other (Contracted)		4,000	4,000
0493	Reimbursable Labor Costs	37,719	40,000	40,000
	Parks/Street Total	<u>155,580</u>	<u>160,000</u>	<u>159,000</u>

City of Moses Lake
2007 Budget

		2005	2006	2007
		Actual	Budgeted	Budget
Expenditures				
116	Street			
0001	Unreserved Fund Balance	399,368	280,500	93,800
0111	Full Time Salaries	195,264	262,500	275,500
0112	Temporary Pay	2,470	2,000	5,000
0123	Position Change	8,116	4,900	5,200
0126	Comp Time Taken	5,025		
0131	Overtime	3,386	5,000	5,000
0141	Vacation (Normal)	16,137		
0142	Holiday (Pay For Holidays Not	9,229		
0145	Sick Pay (Employee Related)	11,980		
0147	Civil Leave	158		
0191	Payroll Reimbursement	(10)		
0211	Social Security	19,261	21,200	22,300
0213	Retirement PERS & LEOFF	4,581	7,000	16,500
0214	Workman's Compensation	6,206	7,400	7,500
0215	Unemployment Insurance	630	700	700
0216	L&I Retro Pool	2,034	700	700
0221	Medical Insurance	54,609	58,100	63,000
0223	Life Insurance	269	100	100
0311	Office Supplies	233	400	400
0312	Operating Supplies	916	1,000	1,000
0314	Books /Less \$100.00 Total Value		300	300
0315	Repair And Maintenance Supplies	65,169	88,500	82,500
0323	Gas-Propane-Fuel	72	200	200
0352	Minor Equipment < \$5000 Lease		2,300	
0355	Small Equipment < \$1000	646	1,100	2,600
0411	Professional Services	45	800	1,200
0421	Telephone And Telegraph	2,331	2,100	1,500
0422	Postage	34		
0431	Travel & Subsistence /Non-Educ	15	200	200
0432	Travel & Subsistence /Education		1,200	1,200

City of Moses Lake
2007 Budget

		2005 Actual	2006 Budgeted	2007 Budget
116	Street			
0453	Rental/Lease Other Equipment		1,000	1,000
0471	Utility Expense / Electricity	330,004	363,000	343,000
0473	Utility Expense / W-S-G		500	500
0482	Repair & Maint. Equip. (Contracted)	324	2,000	2,000
0483	Repair & Maint. Other (Contracted)	56,948	80,300	84,300
0485	R&M-Major Projects		75,000	
0491	Miscellaneous	1,639	200	1,500
0492	Taxes And Assessments	(1)		
0493	Reimbursable Labor Costs	100,149	142,000	100,000
0495	Registration & Memberships	473	1,300	1,300
0498	Tuition (Educational Benefit)		400	400
0661	Lease Purchase Deferring to Capital	5,653		
0917	Transfer To ??? Gob Funds Ds			152,200
0933	Transfer To 519 Equipment Rental	152,100	262,700	186,700
0938	Transfer To 503 Self Insurance	1,100	1,800	1,800
0939	Transfer To 517 Central Services	6,900	6,900	10,900
0940	Transfer To 528 Building Maintenance	96,000	96,000	231,600
0949	Reserved For Transfer To		49,300	49,300
	Street Total	1,559,463	1,830,600	1,752,900
	Detail Total	1,715,044	1,990,600	1,911,900
	Expenditures Excluding Capital			
115	Parks/Street	155,580	160,000	159,000
116	Street	1,154,442	1,550,100	1,659,100
	Total Excluding Capital	1,310,022	1,710,100	1,818,100
	Capital Expenditures			
116	Street	5,653		
	Capital Total	5,653		
	Ending Fund Balance	399,368	280,500	93,800
	Fund Total	1,715,043	1,990,600	1,911,900

City of Moses Lake
2007 Budget

		2005 Actual	2006 Budgeted	2007 Budget
119	Street Repair/Reconstruction			
	Revenue			
308	Beginning Fund Balance			
00	Beginning Fund Balance	569,683	373,400	23,700
	Total Beginning Fund Balance	569,683	373,400	23,700
310	Taxes			
316	Business Taxes			
42	Water	1,784	1,200	1,200
43	Gas	22,546	22,000	23,000
45	Garbage/Solid Waste	1,967	1,200	1,800
46	Television Cable	8,687	8,000	
47	Telephone & Telegraph	9,212	5,000	50,000
51	Electric	89,752	100,000	110,000
72	Utility Tax Water	74,321	71,500	74,000
74	Utility Tax Sewer	63,591	61,000	65,000
75	Utility Tax Garbage	46,538	45,000	46,000
317	Excise Taxes			
34	REET 1 First Qtr. Percent	243,523	210,000	260,000
	Total Taxes	561,922	524,900	631,000
330	Intergovernmental Revenue			
334	State Grants			
10	General Government		400,000	100,000
	Total Intergovernmental Revenue		400,000	100,000
360	Miscellaneous Revenue			
367	Contributions & Donations from Private Sources			
12	Private Grants		80,000	
369	Other			
90	Miscellaneous Revenues	24,531		
	Total Miscellaneous Revenue	24,531	80,000	
390	Other Financing Sources			
397	Transfers In			
00	Transfers-In	498,416	450,000	600,000
	Total Other Financing Sources	498,416	450,000	600,000
	Fund Total	1,654,552	1,828,300	1,354,700

City of Moses Lake
2007 Budget

		2005 Actual	2006 Budgeted	2007 Budget
119	Street Repair/Reconstruction			
	Expenditures			
0001	Unreserved Fund Balance	346,635	114,100	41,700
0485	R&M-Major Projects	859,799	469,000	630,000
0493	Reimbursable Labor Costs	241,718	516,000	190,000
0631	Improvements Other Than Building	8,623		
0632	Street Reconstruction	2,102	550,000	175,000
0633	Sidewalks	1,538		
0699	Reimbursable Labor Charges	20,630	31,500	200,000
0794	Interfund Debt/Short Term Repayment	28,000	28,000	
0821	Interest Interfund Debt	5,400	5,100	
0917	Transfer To ??? Gob Funds Ds	114,600	114,600	118,000
	Detail Total	1,629,045	1,828,300	1,354,700
	Expenditures Excluding Capital			
0400	Other Services and Charges	1,101,517	985,000	820,000
0700	Debt Service Principal	28,000	28,000	
0800	Debt Service/Interest & Related Costs	5,400	5,100	
0900	Interfund Payment for Services	114,600	114,600	118,000
	Total Excluding Capital	1,249,517	1,132,700	938,000
	Capital Expenditures			
0600	Capital Outlays	32,893	581,500	375,000
	Capital Total	32,893	581,500	375,000
	Ending Fund Balance	345,536	114,100	41,700
	Fund Total	1,627,946	1,828,300	1,354,700

City of Moses Lake
2007 Budget

		2005 Actual	2006 Budgeted	2007 Budget
150	Parks Fees			
	Revenue			
308	Beginning Fund Balance			
00	Beginning Fund Balance	8,550	65,100	100,000
	Total Beginning Fund Balance	8,550	65,100	100,000
380	Other Income and Expenses			
89	Other Planning & Dev Fees & Charges	56,595	47,800	20,000
	Total Other Income and Expenses	56,595	47,800	20,000
	Fund Total	65,145	112,900	120,000
	Expenditures			
0007	Unreserved Fund Balance	65,145	75,200	30,000
0631	Improvements Other Than Building			90,000
0958	Transfer To 314 Park & Rec Improvement		37,700	
	Detail Total	65,145	112,900	120,000
0000	Fund Balance	65,145	75,200	30,000
0600	Capital			90,000
0900	Interfund Payment for Services		37,700	
	Fund Total	65,145	112,900	120,000

City of Moses Lake
2007 Budget

		2005 Actual	2006 Budgeted	2007 Budget
197	Basin Homes Block Grant			
	Revenue			
308	Beginning Fund Balance			
00	Beginning Fund Balance	79,886	82,300	82,400
	Total Beginning Fund Balance	79,886	82,300	82,400
360	Miscellaneous Revenue			
361	Interest and Other Earnings			
11	Investment Interest	2,475		2,600
	Total Miscellaneous Revenue	2,475		2,600
	Fund Total	82,361	82,300	85,000
	Expenditures			
0001	Unreserved Fund Balance	82,362	82,300	
0958	Transfer To Park & Rec.			85,000
	Detail Total	82,362	82,300	85,000
0000	Fund Balance	82,362	82,300	
0900	Interfund Payments			85,000
	Fund Total	82,362	82,300	85,000

City of Moses Lake
2007 Budget

		2005 Actual	2006 Budgeted	2007 Budget
302	Capital Projects 2006			
	Revenue			
308	Beginning Fund Balance			
00	Beginning Fund Balance			3,550,000
	Total Beginning Fund Balance			<u>3,550,000</u>
390	Other Financing Sources			
391	Proceeds of Long-Term Debt - Governmental Funds			
10	General Obligation Bond Procee		6,105,000	
	Total Other Financing Sources		<u>6,105,000</u>	
	Fund Total		<u>6,105,000</u>	<u>3,550,000</u>
	Expenditures			
0631	Improvements Other Than Building		4,105,000	3,550,000
0632	Street Reconstruction		1,000,000	
0930	Reserved For Transfer To		1,000,000	
	Detail Total		<u>6,105,000</u>	<u>3,550,000</u>
	Expenditures Excluding Capital			
0900	Interfund Payment for Services		1,000,000	
	Total Excluding Capital		<u>1,000,000</u>	
	Capital Expenditures			
0600	Capital		5,105,000	3,550,000
	Capital Total		<u>5,105,000</u>	<u>3,550,000</u>
	Fund Total		<u>6,105,000</u>	<u>3,550,000</u>

City of Moses Lake
2007 Budget

		2005 Actual	2006 Budgeted	2007 Budget
308	Capital			
	Revenue			
308	Beginning Fund Balance			
00	Beginning Fund Balance	761,011	123,400	332,000
	Total Beginning Fund Balance	761,011	123,400	332,000
360	Miscellaneous Revenue			
366	Interfund/Interdepartmental-Miscellaneous Revenues			
10	Interfund Interest			6,500
	Total Miscellaneous Revenue			6,500
380	Other Income and Expenses			
381	Interfund Loan Receipts			
20	Loan Repayment Received		256,500	300,000
	Total Other Income and Expenses		256,500	300,000
390	Other Financing Sources			
397	Transfers In			
00	Transfers-In	382,634		
	Total Other Financing Sources	382,634		
	Fund Total	1,143,645	379,900	638,500
	Expenditures			
0003	Reserve For Capital Improvement	123,327	190,600	638,500
0485	R&M-Major Projects	244,267	10,000	
0611	Land Purchase	219,551	179,300	
0791	Interfund Debt/Short Term Issued	556,500		
	Detail Total	1,143,645	379,900	638,500
	Expenditures Excluding Capital			
0400	Other Services and Charges	244,267	10,000	
0700	Debt Service Principal	556,500		
	Total Excluding Capital	800,767	10,000	
	Capital Expenditures			
0600	Capital	219,551	179,300	
	Capital Total	219,551	179,300	
	Ending Fund Balance	123,327	190,600	638,500
	Fund Total	1,143,645	379,900	638,500

City of Moses Lake
2007 Budget

		2005 Actual	2006 Budgeted	2007 Budget
309	Street Improvement			
	Revenue			
308	Beginning Fund Balance			
00	Beginning Fund Balance	104,870		
	Total Beginning Fund Balance	104,870		
340	Charges for Goods and Services			
345	Economic Environment			
86	Impact Fees	600		
	Total Charges for Goods and Services	600		
360	Miscellaneous Revenue			
368	Special Assessment Principal (Current)			
10	Capital Assessments	27,335		
	Total Miscellaneous Revenue	27,335		
380	Other Income and Expenses			
385	Collections of Accrued Revenues and Receivables			
00	Collect of Accrued Revenue	(981)		
	Total Other Income and Expenses	(981)		
	Fund Total	131,824		

City of Moses Lake
2007 Budget

		2005 Actual	2006 Budgeted	2007 Budget
309	Street Improvement			
	Expenditures			
0003	Reserve For Capital Improvement	47,011		
0633	Sidewalks	20,215		
0658	Street Construction	20,342		
0914	Transfer To 119 St/Repair Recn	98,416		
	Detail Total	185,984		
	Expenditures Excluding Capital			
0900	Interfund Payment for Services	98,416		
	Total Excluding Capital	98,416		
	Capital Expenditures			
0600	Capital Outlays	40,557		
	Capital Total	40,557		
	Ending Fund Balance	25,688	0	0
	Fund Total	164,662	0	0

City of Moses Lake
2007 Budget

		2005 Actual	2006 Budgeted	2007 Budget
314	Park & Recreation Improvements			
	Revenue			
308	Beginning Fund Balance			
00	Beginning Fund Balance	9,633	30,600	20,000
	Total Beginning Fund Balance	9,633	30,600	20,000
360	Miscellaneous Revenue			
76	US Dept Of Justice	8,876		
	Total Miscellaneous Revenue	8,876		
390	Other Financing Sources			
397	Transfers In			
00	Transfers-In	64,536	37,700	97,000
	Total Other Financing Sources	64,536	37,700	97,000
	Fund Total	83,045	68,300	117,000
	Expenditures			
0003	Reserve For Capital Improvement	30,646	9,600	
0631	Improvements Other Than Building	43,499	54,700	117,000
0639	Other Improvements	8,900	4,000	
	Detail Total	83,045	68,300	117,000
	Capital Expenditures			
0600	Capital Outlays	52,399	58,700	117,000
	Capital Total	52,399	58,700	117,000
	Ending Fund Balance	30,646	9,600	
	Fund Total	83,045	68,300	117,000

City of Moses Lake
2007 Budget

		2005 Actual	2006 Budgeted	2007 Budget
410	Water / Sewer Fund			
	Revenue			
308	Beginning Fund Balance			
37	Beginning Fund Balance	1,465,498	1,445,500	1,778,200
	Total Beginning Fund Balance	1,465,498	1,445,500	1,778,200
320	Licenses and Permits			
321	Business Licenses and Permits			
51	Waste Water Permit Fees	5,250	8,000	8,000
	Total Licenses and Permits	5,250	8,000	8,000
330	Intergovernmental Revenue			
334	State Grants			
00	State Grants		35,000	
338	Intergovernmental Service Revenues			
32	Weed & Pollution Control Servi	17,941		
	Total Intergovernmental Revenue	17,941	35,000	
340	Charges for Goods and Services			
343	Utilities and Environment			
40	Water	3,657,155	3,851,700	3,568,200
50	Sewer	2,747,378	2,696,000	2,804,000
349	Interfund/Interdepartment Sales & Services			
42	Reimburse Road Maint Services	394		
	Total Charges for Goods and Services	6,404,927	6,547,700	6,372,200
360	Miscellaneous Revenue			
361	Interest and Other Earnings			
11	Investment Interest	399,641	200,000	400,000
40	Interes on Contracts/Notes & A/R	356		
55	Interest	451		
362	Rents, Leases and Concessions			
11	Meter Rental	9,039	12,000	7,000
50	Space & Facilities Leases L-T	53,400	80,000	50,000
363	Insurance Premiums and Recoveries			
00	Insurance Premiums & Recoverie	1,812,034	2,960,000	
365	Internal Service Fund Miscellaneous Revenues			
50	Interfund Space/Fac. Leases L-		155,200	155,200
369	Other			
11	Sale of Scrap and Junk	1,935		
90	Miscellaneous Revenues	358	17,000	
	Total Miscellaneous Revenue	2,277,214	3,424,200	612,200
370	Other Income and Expenses			
379	Capital Contributions			
34	Capital Assessment Water	2,447	20,000	5,000
35	Capital Assessment Sewer	16,459		
	Total Other Income and Expenses	18,906	20,000	5,000

City of Moses Lake
2007 Budget

		2005 Actual	2006 Budgeted	2007 Budget
410	Water / Sewer Fund			
380	Other Income and Expenses			
381	Interfund Loan Receipts			
10	Loans Received	1,000,000	500,000	
382	Proceeds of Long-Term Debt-Proprietary Funds			
50	Proceeds Cap Leases & Install	5,263		30,000
385	Collections of Accrued Revenues and Receivables			
00	Collect of Accrued Revenue	5,036	5,000	3,000
388	Other Increase in Fund Balances/Net Assets			
10	Contributed Capital-Local Sour	348,634	479,000	250,000
	Total Other Income and Expenses	1,358,933	984,000	283,000
390	Other Financing Sources			
395	Disposition of Capital Assets			
41	Gain On Sale Fixed Asset	244,267		
	Total Other Financing Sources	244,267		
	Fund Total	11,792,936	12,464,400	9,058,600

City of Moses Lake
2007 Budget

		2005	2006	2007
		Actual	Budgeted	Budget
Expenses				
411	Water Department			
0053	Due To-Paid By Proprietary Funds	171		
0111	Full Time Salaries	392,784	484,500	497,400
0112	Temporary Pay		2,000	10,400
0123	Position Change	5,808	5,000	5,200
0126	Comp Time Taken	2,542		
0131	Overtime	9,789	12,700	13,600
0141	Vacation (Normal)	42,221		
0142	Holiday (Pay For Holidays Not	18,296		
0145	Sick Pay (Employee Related)	12,833		
0211	Social Security	37,147	38,500	40,300
0213	Retirement PERS & LEOFF	11,243	12,500	29,700
0214	Workman's Compensation	8,561	10,700	10,900
0215	Unemployment Insurance	1,211	1,300	1,300
0216	L&I Retro Pool	2,640	900	900
0221	Medical Insurance	106,914	110,100	111,900
0223	Life Insurance	510	500	500
0224	Retiree's Health Insurance Plan	1,218		
0311	Office Supplies	1,360	1,500	1,500
0312	Operating Supplies	64,415	62,800	42,800
0313	Oil & Lubricants	289	1,500	1,500
0314	Books /Less \$100.00 Total Value	227	400	400
0315	Repair And Maintenance Supplies	44,536	166,000	118,000
0316	Repair And Maintenance Meters		10,000	10,000
0351	Minor Equipment < \$5000	3,811		
0352	Minor Equipment < \$5000 Lease		4,000	4,000
0355	Small Equipment < \$1000	4,896	4,000	4,000
0411	Professional Services	16,760	28,000	28,000
0421	Telephone And Telegraph	543	500	500
0422	Postage	57	500	500

City of Moses Lake
2007 Budget

		2005 Actual	2006 Budgeted	2007 Budget
411	Water Department			
0431	Travel & Subsistence /Non-Educ	184	400	400
0432	Travel & Subsistence /Education	1,420	2,000	2,000
0453	Rental/Lease Other Equipment	393	400	400
0458	Rental/Lease Short Term	332	800	800
0471	Utility Expense / Electricity	175,201	205,000	180,000
0473	Utility Expense / W-S-G		1,500	1,500
0481	Repair & Maint. Building (Contracted)	296	10,000	5,000
0482	Repair & Maint. Equip. (Contracted)	15,135	27,000	27,000
0483	Repair & Maint. Other (Contracted)	23,490	35,700	35,700
0491	Miscellaneous	10,467	13,700	13,700
0493	Reimbursable Labor Costs	123,168	172,000	140,000
0495	Registration & Memberships	3,402	2,800	2,800
0496	Printing & Binding	7,431	9,000	9,000
0498	Tuition (Educational Benefit)		800	800
0641	Machinery & Equipment-Not Listed Below		27,000	
0645	Water Meters	302,513	151,000	220,000
0929	Transfer To 477 Water/Sewer Construct	1,750,000	750,000	750,000
0933	Transfer To 519 Equipment Rental	86,900	150,100	56,200
0938	Transfer To 503 Self Insurance	14,600	23,600	23,600
0939	Transfer To 517 Central Services	26,300	26,300	21,700
0940	Transfer To 528 Building Maintenance	65,200	65,200	157,300
0960	Transfer To 483 W/S Lease			1,400
	Water Department Total	3,397,212	2,632,200	2,582,600

City of Moses Lake
2007 Budget

		2005	2006	2007
		Actual	Budgeted	Budget
Expenses				
412	Sewer Department			
0111	Full Time Salaries	334,169	441,300	469,800
0123	Position Change	4,458	5,100	5,200
0126	Comp Time Taken	6,688		
0131	Overtime	6,961	10,700	12,600
0132	Holiday (Actually Worked)	1,913		
0141	Vacation (Normal)	21,111		
0142	Holiday (Pay For Holidays Not	14,993		
0145	Sick Pay (Employee Related)	8,040		
0147	Civil Leave	474		
0191	Payroll Reimbursement	(10)		
0211	Social Security	30,509	35,000	37,300
0213	Retirement PERS & LEOFF	7,566	11,100	27,900
0214	Workman's Compensation	9,975	12,400	12,300
0215	Unemployment Insurance	997	1,000	1,200
0216	L&I Retro Pool	3,105	1,000	1,000
0221	Medical Insurance	97,055	116,700	127,000
0223	Life Insurance	424	400	400
0224	Retiree's Health Insurance Plan	721		
0311	Office Supplies	675	700	700
0312	Operating Supplies	35,727	46,400	48,500
0313	Oil & Lubricants	744	3,900	4,400
0314	Books /Less \$100.00 Total Value	114	300	300
0315	Repair And Maintenance Supplies	35,447	37,000	37,900
0323	Gas-Propane-Fuel	3,840	3,800	4,900
0351	Minor Equipment < \$5000	4,390	28,100	6,600
0355	Small Equipment < \$1000	6,015	3,600	4,700
0411	Professional Services	25,565	39,000	37,000
0421	Telephone And Telegraph	654	2,300	800
0422	Postage	104		
0431	Travel & Subsistence /Non-Educ	48	100	100
0432	Travel & Subsistence /Education	301	2,000	2,000
0453	Rental/Lease Other Equipment		200	200
0471	Utility Expense / Electricity	91,430	110,000	125,000
0473	Utility Expense / W-S-G	25,513	30,000	25,000
0481	Repair & Maint. Building (Contracted)		5,000	
0482	Repair & Maint. Equip. (Contracted)	25,656	39,100	37,300
0483	Repair & Maint. Other (Contracted)	19,398	12,800	12,100
0491	Miscellaneous	17,993	20,200	21,300
0493	Reimbursable Labor Costs	117,434	163,000	140,000
0495	Registration & Memberships	620	2,900	3,000
0498	Tuition (Educational Benefit)		400	400

City of Moses Lake
2007 Budget

	<u>2005 Actual</u>	<u>2006 Budgeted</u>	<u>2007 Budget</u>
412 Sewer Department			
0641 Machinery & Equipment-Not Listed Below		27,300	
0661 Lease Purchase Deferring to Capital	5,263	5,400	30,000
0929 Transfer To 477 Water/Sewer Construct	750,000	750,000	750,000
0933 Transfer To 519 Equipment Rental	124,900	215,800	164,000
0938 Transfer To 503 Self Insurance	11,300	18,300	18,300
0939 Transfer To 517 Central Services	10,400	10,400	13,600
0940 Transfer To 528 Building Maintenance	11,700	11,700	28,200
0960 Transfer To 483 W/S Lease			10,800
Sewer Department Total	<u>1,874,377</u>	<u>2,224,400</u>	<u>2,221,800</u>

City of Moses Lake
2007 Budget

		2005	2006	2007
		Actual	Budgeted	Budget
Expenses				
413	<i>Water Billing Department</i>			
0001	Unreserved Fund Balance	1,445,652	287,200	333,100
0111	Full Time Salaries	92,028	99,500	105,100
0112	Temporary Pay		10,000	10,000
0131	Overtime	102	600	600
0141	Vacation (Normal)	6,664	6,000	6,000
0142	Holiday (Pay For Holidays Not	4,160	4,500	4,500
0145	Sick Pay (Employee Related)	5,086	3,500	3,500
0211	Social Security	8,265	8,700	9,200
0213	Retirement PERS & LEOFF	2,048	2,800	6,800
0214	Workman's Compensation	2,282	2,700	2,700
0215	Unemployment Insurance	270	300	300
0216	L&I Retro Pool	772	300	300
0221	Medical Insurance	27,471	29,800	32,400
0223	Life Insurance	130	100	100
0312	Operating Supplies	4,425	5,200	5,200
0315	Repair And Maintenance Supplies	120		
0355	Small Equipment < \$1000	129		
0411	Professional Services	2,358,755	3,600,000	1,000,000
0421	Telephone And Telegraph	17	100	100
0422	Postage	17,227	28,000	17,000
0431	Travel & Subsistence /Non-Educ	144		
0453	Rental/Lease Other Equipment	1,722	1,700	1,700
0491	Miscellaneous	10		
0492	Taxes And Assessments	252,118	270,000	222,000
0906	Transfer To 006 Misc. Services	215,300	215,300	215,300
0911	Transfer To 000 General Fund	399,641	300,000	500,000
0927	Transfer To Revenue Bond Funds	224,500	164,000	140,500
0933	Transfer To 519 Equipment Rental	7,400	12,800	8,400
0938	Transfer To 503 Self Insurance	500	800	800
0939	Transfer To 517 Central Services	22,000	22,000	16,400
0940	Transfer To 528 Building Maintenance	9,300	9,300	22,400
0953	Transfer To 485 PWTF W/S D/S	199,200	199,200	193,500
0957	Reserved For Transfer To			38,100
	Water Billing Department Total	5,307,438	5,284,400	2,896,000

City of Moses Lake
2007 Budget

		2005 Actual	2006 Budgeted	2007 Budget
Expenses				
414	Sewer Billing Department			
0111	Full Time Salaries	21,998	28,000	29,700
0141	Vacation (Normal)	1,258	2,000	2,000
0142	Holiday (Pay For Holidays Not	1,111	1,200	1,200
0145	Sick Pay (Employee Related)	404	1,500	1,500
0211	Social Security	1,895	2,000	2,600
0213	Retirement PERS & LEOFF	446	600	2,000
0214	Workman's Compensation	171	200	200
0215	Unemployment Insurance	62	100	100
0216	L&I Retro Pool	79		
0221	Medical Insurance	10,009	5,200	5,700
0223	Life Insurance	41		
0312	Operating Supplies	530	1,000	500
0421	Telephone And Telegraph	9		
0422	Postage	7,000	12,000	17,000
0492	Taxes And Assessments	107,777	111,400	110,000
0521	Port Of Moses Lake Agreement	50,000	50,000	50,000
0906	Transfer To 006 Misc. Services	215,300	215,300	215,300
0927	Transfer To Revenue Bond Funds	224,500	164,000	140,500
0938	Transfer To 503 Self Insurance	200	300	300
0939	Transfer To 517 Central Services	22,000	22,000	4,600
0940	Transfer To 528 Building Maintenance	9,300	9,300	22,400
0953	Transfer To 485 PWTF W/S D/S	616,000	616,000	633,300
0955	Transfer To 484 State WTR/Pol D/S	81,300	81,300	81,200
0957	Reserved For Transfer To			38,100
	Sewer Billing Department Total	1,371,390	1,323,400	1,358,200
	Detail Total	11,950,418	11,464,400	9,058,600

City of Moses Lake

2007 Budget

		2005 Actual	2006 Budgeted	2007 Budget
410	Water / Sewer Fund			
	Expenditures Excluding Capital			
411	Water Department	3,094,699	2,454,200	2,362,600
412	Sewer Department	1,869,114	2,191,700	2,191,800
413	Water Billing Department	3,861,786	4,997,200	2,562,900
414	Sewer Billing Department	1,371,390	1,323,400	1,358,200
	Total Excluding Capital	<u>10,196,990</u>	<u>10,966,500</u>	<u>8,475,500</u>
	Capital Expenditures			
411	Water Department	302,513	178,000	220,000
412	Sewer Department	5,263	32,700	30,000
	Capital Total	<u>307,776</u>	<u>210,700</u>	<u>250,000</u>
	Ending Fund Balance	<u>1,445,597</u>	<u>1,287,200</u>	<u>333,100</u>
	Fund Total	<u>11,950,363</u>	<u>12,464,400</u>	<u>9,058,600</u>

City of Moses Lake

2007 Budget

		2005 Actual	2006 Budgeted	2007 Budget
472	Operations Complex Construction			
	Revenue			
308	Beginning Fund Balance			
37	Beginning Fund Balance	6,628,807	5,276,400	1,120,000
	Total Beginning Fund Balance	6,628,807	5,276,400	1,120,000
370	Other Income and Expenses			
46	Capital Contribution	17,637		
	Total Other Income and Expenses	17,637		
390	Other Financing Sources			
00	Transfers-In		2,874,000	
	Total Other Financing Sources		2,874,000	
	Fund Total	6,646,444	8,150,400	1,120,000
	Expenses			
0008	Reserve For Construction Projects	5,288,712	976,400	
0611	Land Purchase	370,000		
0621	Buildings (Construction)	255,944	6,882,700	1,000,000
0653	CIP-Water Projects	40,979		
0654	CIP-Sewer Projects	582,716		
0699	Reimbursable Labor Charges	120,365	291,300	120,000
	Detail Total	6,658,716	8,150,400	1,120,000
	Capital Expenditures			
0600	Capital	1,370,004	7,174,000	1,120,000
	Capital Total	1,370,004	7,174,000	1,120,000
	Ending Fund Balance	5,288,712	976,400	
	Fund Total	6,658,716	8,150,400	1,120,000

City of Moses Lake
2007 Budget

		2005 Actual	2006 Budgeted	2007 Budget
477	Water Sewer Construction			
	Revenue			
308	Beginning Fund Balance			
37	Beginning Fund Balance	6,310,633	1,392,000	3,000,000
	Total Beginning Fund Balance	<u>6,310,633</u>	<u>1,392,000</u>	<u>3,000,000</u>
360	Miscellaneous Revenue			
11	Investment Interest	31,668		
363	Insurance Premiums and Recoveries			
00	Interfund Interest	54,289		
	Total Miscellaneous Revenue	<u>85,957</u>		
370	Other Income and Expenses			
379	Capital Contributions			
34	Capital Assessment Water	38,467	150,000	25,000
35	Capital Assessment Sewer	36,457		60,000
46	Capital Contribution	53,245		
	Total Other Income and Expenses	<u>128,169</u>	<u>150,000</u>	<u>85,000</u>
381	Interfund Loan Receipts			
20	Loan Repayment Received		500,000	
80	Intergovernmental Loan Proceed		500,000	
385	Collections of Accrued Revenues and Receivables			
00	Collect of Accrued Revenue	(21,323)		
	Total Other Income and Expenses	<u>(21,323)</u>	<u>1,000,000</u>	
390	Other Financing Sources			
397	Transfers In			
00	Transfers-In	2,500,000	1,500,000	1,500,000
	Total Other Financing Sources	<u>2,500,000</u>	<u>1,500,000</u>	<u>1,500,000</u>
	Fund Total	<u>9,003,436</u>	<u>4,042,000</u>	<u>4,585,000</u>

City of Moses Lake
2007 Budget

		2005 Actual	2006 Budgeted	2007 Budget
477	Water Sewer Construction			
	Expenses			
0008	Reserve For Construction Projects	1,392,023	242,000	1,775,000
0053	Due To-Paid By Proprietary Funds	(981)		
0641	Machinery & Equipment-Not Listed Below	852		
0653	CIP-Water Projects	271,959	1,322,500	745,000
0654	CIP-Sewer Projects	5,865,398	1,472,500	1,440,000
0698	Direct Labor	141,281		
0699	Reimbursable Labor Charges	321,578	331,000	625,000
0791	Interfund Debt/Short Term Issued	1,000,000		
0930	Reserved For Transfer To		674,000	
0933	Transfer To 519 Equipment Rental	210,686		
	Detail Total	9,202,796	4,042,000	4,585,000
	Expenditures Excluding Capital			
0000	Due To-Paid By Proprietary Funds	(981)		
0700	Debt Service Principal	1,000,000		
0900	Interfund Payment for Services	210,686	674,000	
	Total Excluding Capital	1,209,705	674,000	0
	Capital Expenditures			
0600	Capital	6,601,068	3,126,000	2,810,000
	Capital Total	6,601,068	3,126,000	2,810,000
	Ending Fund Balance	1,392,023	242,000	1,775,000
	Fund Total	9,202,796	4,042,000	4,585,000

City of Moses Lake
2007 Budget

		2005 Actual	2006 Budgeted	2007 Budget
490	Sanitation Fund			
	Revenue			
308	Beginning Fund Balance			
38	Beginning Fund Balance	2,879,595	3,256,800	3,598,600
	Total Beginning Fund Balance	2,879,595	3,256,800	3,598,600
340	Charges for Goods and Services			
343	Utilities and Environment			
70	Garbage Solid Waste	1,801,138	1,550,000	1,650,000
	Total Charges for Goods and Services	1,801,138	1,550,000	1,650,000
360	Miscellaneous Revenue			
366	Interfund/Interdepartmental-Miscellaneous Revenues			
10	Interfund Interest	12,446	13,500	1,900
	Total Miscellaneous Revenue	12,446	13,500	1,900
380	Other Income and Expenses			
381	Interfund Loan Receipts			
20	Loan Repayment Received	272,571	171,900	123,000
390	Other Financing Sources			
	Total Other Income and Expenses	272,571	171,900	123,000
	Fund Total	4,965,750	4,992,200	5,373,500

City of Moses Lake
2007 Budget

		2005 Actual	2006 Budgeted	2007 Budget
Expenses				
490	Sanitation Fund			
0001	Unreserved Fund Balance	3,256,877	2,024,800	3,764,500
0111	Full Time Salaries	37,684	41,600	43,900
0126	Comp Time Taken	100		
0131	Overtime	341		300
0141	Vacation (Normal)	2,331	2,500	2,500
0142	Holiday (Pay For Holidays Not	1,699	1,500	1,500
0145	Sick Pay (Employee Related)	2,271	1,500	1,500
0147	Civil Leave	53		
0191	Payroll Reimbursement	(10)		
0211	Social Security	3,403	3,700	3,800
0213	Retirement PERS & LEOFF	849	1,200	2,900
0214	Workman's Compensation	1,092	1,200	1,200
0215	Unemployment Insurance	111	100	100
0216	L&I Retro Pool	379	100	100
0221	Medical Insurance	11,373	12,200	13,400
0223	Life Insurance	61	100	100
0312	Operating Supplies	1,353	2,000	2,000
0355	Small Equipment < \$1000	1,218		
0421	Telephone And Telegraph	78	100	100
0422	Postage			17,000
0441	Advertising	160		
0492	Taxes And Assessments	86,524	90,000	91,000
0493	Reimbursable Labor Costs	17,887	25,000	25,000
0495	Registration & Memberships	750		
0497	Garbage Contract	875,785	1,000,000	900,000
0512	Land Fill Dumping Fees	390,839	485,000	400,000
0791	Interfund Debt/Short Term Issued	50,000	1,200,000	
0906	Transfer To 006 Misc. Services	83,400	83,400	83,400
0933	Transfer To 519 Equipment Rental	3,800	6,500	4,200
0938	Transfer To 503 Self Insurance	200	300	300
0939	Transfer To 517 Central Services	4,700	4,700	3,400
0940	Transfer To 528 Building Maintenance	4,700	4,700	11,300
	Detail Total	4,840,005	4,992,200	5,373,500
Expenditures Excluding Capital				
0100	Salaries And Wages	44,468	47,100	49,700
0200	Personnel Benefits	17,266	18,600	21,600
0300	Supplies	2,571	2,000	2,000
0400	Other Services and Charges	981,184	1,115,100	1,033,100
0500	Intergovernmental	390,839	485,000	400,000
0700	Debt Service Principal	50,000	1,200,000	
0900	Interfund Payment for Services	96,800	99,600	102,600
	Total Excluding Capital	1,583,128	2,967,400	1,609,000
	Ending Fund Balance	3,256,877	2,024,800	3,764,500
	Fund Total	4,840,005	4,992,200	5,373,500

City of Moses Lake
2007 Budget

		2005 Actual	2006 Budgeted	2007 Budget
495	Airport			
	Revenue			
308	Beginning Fund Balance			
35	Beginning Fund Balance	24,241	55,300	58,400
	Total Beginning Fund Balance	24,241	55,300	58,400
330	Intergovernmental Revenue			
334	State Grants			
00	State Grants	16,949	115,700	115,700
	Total Intergovernmental Revenue	16,949	115,700	115,700
360	Miscellaneous Revenue			
362	Rents, Leases and Concessions			
50	Space & Facilities Leases L-T	23,014	18,000	23,000
	Total Miscellaneous Revenue	23,014	18,000	23,000
370	Other Income and Expenses			
379	Capital Contributions			
46	Capital Contribution	1,800		
	Total Other Income and Expenses	1,800		
	Fund Total	66,004	189,000	197,100

City of Moses Lake
2007 Budget

		2005 Actual	2006 Budgeted	2007 Budget
495	Airport			
	Expenses			
0001	Unreserved Fund Balance	55,405	61,300	71,400
0312	Operating Supplies	221		
0315	Repair And Maintenance Supplies	98	1,000	1,000
0421	Telephone And Telegraph	471	500	500
0431	Travel & Subsistence /Non-Educ	401		
0471	Utility Expense / Electricity	1,381	1,000	1,400
0473	Utility Expense / W-S-G	861	500	600
0481	Repair & Maint. Building (Contracted)	3,511	5,000	2,500
0483	Repair & Maint. Other (Contracted)	3,002	3,000	3,000
0491	Miscellaneous	165	500	500
0638	Parking Areas, Runway, Taxiway		115,700	115,700
0933	Transfer To 519 Equipment Rental	500	500	500
	Detail Total	66,016	189,000	197,100
	Expenditures Excluding Capital			
0300	Supplies	320	1,000	1,000
0400	Other Services and Charges	9,792	10,500	8,500
0900	Interfund Payment for Services	500	500	500
	Total Excluding Capital	10,612	12,000	10,000
	Capital Expenditures			
0600	Capital		115,700	115,700
	Capital Total		115,700	115,700
	Ending Fund Balance	55,392	61,300	71,400
	Fund Total	66,004	189,000	197,100

City of Moses Lake
2007 Budget

		2005 Actual	2006 Budgeted	2007 Budget
498	Ambulance			
	Revenue			
308	Beginning Fund Balance			
39	Beginning Fund Balance	32,734	28,900	18,400
	Total Beginning Fund Balance	32,734	28,900	18,400
340	Charges for Goods and Services			
342	Public Safety			
61	BLS Ambulance Service Fees	197,310	184,200	100,000
62	ALS Ambulance Service	1,447,524	791,600	650,000
63	Other Fees And Charges	1,378		334,900
68	Writeoffs & Writedowns	(1,236,157)		
69	Mileage	760,801	449,000	400,000
90	Other	2,536		
349	Interfund/Interdepartment Sales & Services			
21	Reimburse Law Enforcement Services	3,182		
22	Reimburse Fire Protection Services	153,797	190,000	100,000
	Total Intergovernmental Revenue	1,330,371	1,614,800	1,584,900
390	Other Financing Sources			
397	Transfers In			
00	Transfers-In	100,000	250,000	73,500
	Total Other Financing Sources	100,000	250,000	73,500
	Fund Total	1,463,105	1,893,700	1,676,800

City of Moses Lake
2007 Budget

		2005 Actual	2006 Budgeted	2007 Budget
498	Ambulance			
	Expenses			
0001	Unreserved Fund Balance	28,883	335,800	20,000
0111	Full Time Salaries	645,428	758,100	763,500
0113	Stand By Pay	23	1,700	1,700
0115	Retroactive Pay	149		
0125	Fire/Ambulance Credits	3,114	200	200
0126	Comp Time Taken	112		
0131	Overtime	55,614	60,900	60,900
0141	Vacation (Normal)	35,527		
0142	Holiday (Pay For Holidays Not	4,002	24,000	24,000
0143	Holiday (Pay In Lieu Of Holiday	24,728		
0144	Kelly Day Pay (Fire Department	55,654		
0145	Sick Pay (Employee Related)	29,427		
0211	Social Security	14,977	14,800	15,000
0213	Retirement PERS & LEOFF	31,466	36,300	43,800
0214	Workman's Compensation	18,850	16,900	17,600
0215	Unemployment Insurance	2,145	2,000	2,100
0216	L&I Retro Pool	6,349	2,100	2,100
0221	Medical Insurance	171,828	173,000	194,200
0223	Life Insurance	333	400	400
0242	Travel/Meal Allowance	5,060	200	4,000
0311	Office Supplies	195	200	200
0312	Operating Supplies	31,414	34,000	35,100
0315	Repair And Maintenance Supplies		100	100
0352	Minor Equipment < \$5000 Lease		8,500	8,500
0355	Small Equipment < \$1000	3,480	2,200	3,700
0411	Professional Services	38,872	40,000	40,000
0421	Telephone And Telegraph	3,227		
0422	Postage	50		
0431	Travel & Subsistence /Non-Educ	36	1,000	1,000
0432	Travel & Subsistence /Education		1,800	2,100
0482	Repair & Maint. Equip. (Contracted)	2,722	3,500	4,000

City of Moses Lake
2007 Budget

		2005 Actual	2006 Budgeted	2007 Budget
498	Ambulance			
0491	Miscellaneous	966	100	100
0492	Taxes And Assessments	18,231	19,500	19,500
0493	Reimbursable Labor Costs	147,854	150,000	150,000
0495	Registration & Memberships	61	1,300	1,300
0906	Transfer To 006 Misc. Services	28,000	28,000	28,000
0933	Transfer To 519 Equipment Rental	63,400	109,600	119,100
0938	Transfer To 503 Self Insurance	4,500	7,300	7,300
0939	Transfer To 517 Central Services	1,800	1,800	21,900
0940	Transfer To 528 Building Maintenance	35,400	35,400	85,400
0966	Transfer To 499 Ambulance Debt Service	18,800	23,000	
	Detail Total	1,532,673	1,893,700	1,676,800
	Expenditures Excluding Capital			
0100	Salaries And Wages	853,775	844,900	850,300
0200	Personnel Benefits	251,008	245,700	279,200
0300	Supplies	35,089	45,000	47,600
0400	Other Services and Charges	212,018	217,200	218,000
0900	Interfund Payment for Services	151,900	205,100	261,700
	Total Excluding Capital	1,503,791	1,557,900	1,656,800
	Ending Fund Balance	28,883	335,800	20,000
	Fund Total	1,532,673	1,893,700	1,676,800

City of Moses Lake
2007 Budget

		2005 Actual	2006 Budgeted	2007 Budget
501	Unemployment Comp Insurance			
	Revenue			
308	Beginning Fund Balance			
95	Beginning Fund Balance	413,325	417,700	406,200
	Total Beginning Fund Balance	413,325	417,700	406,200
360	Miscellaneous Revenue			
365	Internal Service Fund Miscellaneous Revenues			
90	Other	20,534	20,000	22,000
	Total Miscellaneous Revenue	20,534	20,000	22,000
	Fund Total	433,859	437,700	428,200
	Expenses			
0001	Unreserved Fund Balance	417,712	405,700	396,700
0411	Professional Services	1,500	2,000	1,500
0491	Miscellaneous	14,647	30,000	30,000
	Detail Total	433,859	437,700	428,200
	Expenditures Excluding Capital			
0400	Other Services and Charges	16,147	32,000	31,500
	Total Excluding Capital	16,147	32,000	31,500
	Ending Fund Balance	417,712	405,700	396,700
	Fund Total	433,859	437,700	428,200

City of Moses Lake
2007 Budget

		2005 Actual	2006 Budgeted	2007 Budget
503	Self-Insurance			
	Revenue			
308	Beginning Fund Balance			
00	Beginning Fund Balance	428,907	278,500	199,700
	Total Beginning Fund Balance	428,907	278,500	199,700
360	Miscellaneous Revenue			
363	Insurance Premiums and Recoveries			
00	Insurance Premiums & Recoverie	2,885		
365	Internal Service Fund Miscellaneous Revenues			
80	Interfund Insurance Premiums	191,800	310,300	310,300
	Total Miscellaneous Revenue	194,685	310,300	310,300
	Fund Total	623,592	588,800	510,000
	Expenses			
0001	Unreserved Fund Balance	278,515	160,800	109,000
0411	Professional Services	3,476		
0461	Insurance	310,776	338,000	350,000
0491	Miscellaneous		40,000	1,000
0499	Judgements and Damages	30,826	50,000	50,000
	Detail Total	623,593	588,800	510,000
	Expenditures Excluding Capital			
0400	Other Services and Charges	345,078	428,000	401,000
	Total Excluding Capital	345,078	428,000	401,000
	Ending Fund Balance	278,515	160,800	109,000
	Fund Total	623,592	588,800	510,000

City of Moses Lake
2007 Budget

		2005 Actual	2006 Budgeted	2007 Budget
517	Central Services - Operations			
	Revenue			
308	Beginning Fund Balance			
68	Beginning Fund Balance	668,434	677,900	610,900
	Total Beginning Fund Balance	668,434	677,900	610,900
340	Charges for Goods and Services			
348	Internal Service Fund Sales and Services			
80	Data Processing Services	391,100	391,500	398,200
	Total Charges for Goods and Services	391,100	391,500	398,200
360	Miscellaneous Revenue			
369	Other			
11	Sale of Scrap and Junk	93		
90	Miscellaneous Revenues	40		
	Total Miscellaneous Revenue	133		
380	Other Income and Expenses			
382	Proceeds of Long-Term Debt-Proprietary Funds			
50	Proceeds Cap Leases & Install	38,269	9,500	25,000
	Total Other Income and Expenses	38,269	9,500	25,000
390	Other Financing Sources			
395	Disposition of Capital Assets			
10	Proceeds - Sale of Fixed Assets	3		
	Total Other Financing Sources	3		
	Fund Total	1,097,938	1,078,900	1,034,100

City of Moses Lake
2007 Budget

		2005 Actual	2006 Budgeted	2007 Budget
517	Central Services - Operations			
	Expenses			
0001	Unreserved Fund Balance	677,975	571,500	577,800
0111	Full Time Salaries	80,544	89,000	109,600
0112	Temporary Pay		10,000	
0126	Comp Time Taken	857		
0131	Overtime	332	400	400
0141	Vacation (Normal)	6,372	5,000	5,000
0142	Holiday (Pay For Holidays Not	3,628	4,000	4,000
0145	Sick Pay (Employee Related)	2,927	1,000	1,000
0211	Social Security	7,241	8,400	9,200
0213	Retirement PERS & LEOFF	1,794	2,400	6,900
0214	Workman's Compensation	357	400	500
0215	Unemployment Insurance	237	200	300
0216	L&I Retro Pool	114		100
0221	Medical Insurance	18,623	20,200	21,700
0223	Life Insurance	59	100	100
0312	Operating Supplies	51,012	43,000	48,000
0314	Books /Less \$100.00 Total Value		100	100
0315	Repair And Maintenance Supplies	1,428	3,500	3,000
0351	Minor Equipment < \$5000	5,001	22,000	10,000
0353	Computer Software - Lease	10,457	10,000	10,000
0354	Computer Software	16,758	14,000	21,300
0355	Small Equipment < \$1000	13,904	24,000	13,000
0411	Professional Services	46,613	50,000	50,000
0421	Telephone And Telegraph	37,687	40,000	40,000
0422	Postage	59	100	
0431	Travel & Subsistence /Non-Educ	370	1,400	500
0482	Repair & Maint. Equip. (Contracted)	32,770	40,000	35,000
0491	Miscellaneous	11		
0495	Registration & Memberships	350	500	500
0498	Tuition (Educational Benefit)	459		
0641	Machinery & Equipment-Not Listed Below		52,000	
0661	Lease Purchase Deferring to Capital	27,812	17,000	25,000
0938	Transfer To 503 Self Insurance	400	700	700
0940	Transfer To 528 Building Maintenance	9,300	9,300	22,400
	Detail Total	1,055,453	1,040,200	1,016,100

**City of Moses Lake
2007 Budget**

		2005 Actual	2006 Budgeted	2007 Budget
517	Central Services - Operations			
	Expenditures Excluding Capital			
0100	Salaries And Wages	94,660	109,400	120,000
0200	Personnel Benefits	28,425	31,700	38,800
0300	Supplies	98,561	116,600	105,400
0400	Other Services and Charges	118,319	132,000	126,000
0900	Interfund Payment for Services	9,700	10,000	23,100
	Total Excluding Capital	349,665	399,700	413,300
	Capital Expenditures			
0600	Capital	27,812	69,000	25,000
	Capital Total	27,812	69,000	25,000
516	Central Services - Debt Service	42,976	38,700	18,000
	Ending Fund Balance	677,975	571,500	577,800
	Fund Total	1,098,428	1,078,900	1,034,100

City of Moses Lake
2007 Budget

		2005 Actual	2006 Budgeted	2007 Budget
519	Equipment Rental - Operations Revenue			
308	Beginning Fund Balance			
33	Beginning Fund Balance	1,134,952	916,900	1,232,000
	Total Beginning Fund Balance	1,134,952	916,900	1,232,000
360	Miscellaneous Revenue			
361	Interest and Other Earnings			
90	Other Interest Earnings	6,013		
365	Internal Service Fund Miscellaneous Revenues			
20	Interfund Equip/Vehicle Leases	962,500	1,662,500	1,168,900
369	Other			
11	Sale of Scrap and Junk	219		
	Total Miscellaneous Revenue	968,732	1,662,500	1,168,900
380	Other Income and Expenses			
381	Interfund Loan Receipts			
10	Loans Received		600,000	
382	Proceeds of Long-Term Debt-Proprietary Funds			
50	Proceeds Cap Leases & Install	331,577	423,400	447,000
	Total Other Income and Expenses	331,577	1,023,400	447,000
390	Other Financing Sources			
395	Disposition of Capital Assets			
10	Proceeds - Sale of Fixed Assets	14,020		
397	Transfers In			
00	Transfers-In	210,686		
	Total Other Financing Sources	224,706		
	Fund Total	2,659,967	3,602,800	2,847,900

City of Moses Lake
2007 Budget

		2005 Actual	2006 Budgeted	2007 Budget
519	Equipment Rental - Operations Expenses			
0001	Unreserved Fund Balance	916,919	628,600	1,375,900
0111	Full Time Salaries	112,065	139,300	145,200
0126	Comp Time Taken	160		
0131	Overtime	1,788	5,000	5,200
0141	Vacation (Normal)	11,938		
0142	Holiday (Pay For Holidays Not	5,103		
0145	Sick Pay (Employee Related)	3,417		
0211	Social Security	10,287	11,000	11,500
0213	Retirement PERS & LEOFF	2,545	3,500	8,600
0214	Workman's Compensation	3,158	3,800	3,700
0215	Unemployment Insurance	336	400	400
0216	L&I Retro Pool	1,053	400	400
0221	Medical Insurance	34,210	37,500	40,800
0223	Life Insurance	134	100	100
0311	Office Supplies	196	600	600
0312	Operating Supplies	873	2,400	3,700
0313	Oil & Lubricants	12,050	12,000	12,000
0314	Books /Less \$100.00 Total Value	320	300	300
0315	Repair And Maintenance Supplies	67,078	85,000	85,000
0323	Gas-Propane-Fuel	170,298	203,000	147,000
0351	Minor Equipment < \$5000	3,778		
0352	Minor Equipment < \$5000 Lease			8,200
0355	Small Equipment < \$1000	41,622	9,000	8,100
0411	Professional Services		200	200
0421	Telephone And Telegraph	31	200	200
0422	Postage	113		
0431	Travel & Subsistence /Non-Educ	38	200	200
0432	Travel & Subsistence /Education	796	1,000	1,000
0441	Advertising	47	200	200
0453	Rental/Lease Other Equipment		200	200
0471	Utility Expense / Electricity	176	200	200
0473	Utility Expense / W-S-G		1,000	1,000
0482	Repair & Maint. Equip. (Contracted)	92,825	86,000	76,000
0483	Repair & Maint. Other (Contracted)	1,046	1,400	1,400
0491	Miscellaneous	3,576	33,800	4,500
0495	Registration & Memberships	950	800	800
0641	Machinery & Equipment-Not Listed Below	20,825	5,500	
0661	Lease Purchase Deferring to Capital	331,577	475,400	447,000
0930	Reserved For Transfer To		1,200,000	
0938	Transfer To 503 Self Insurance	58,700	94,900	94,900
0939	Transfer To 517 Central Services	4,800	4,800	2,800
0940	Transfer To 528 Building Maintenance	7,400	7,400	17,800
0949	Reserved For Transfer To		17,700	17,700
	Detail Total	1,922,229	3,072,800	2,522,800

City of Moses Lake
2007 Budget

		2005 Actual	2006 Budgeted	2007 Budget
519	Equipment Rental - Operations			
	Expenditures Excluding Capital			
0100	Salaries And Wages	134,471	144,300	150,400
0200	Personnel Benefits	51,723	56,700	65,500
0300	Supplies	296,215	312,300	264,900
0400	Other Services and Charges	99,599	125,200	85,900
0900	Interfund Payment for Services	70,900	1,324,800	133,200
	Total Excluding Capital	652,908	1,963,300	699,900
	Capital Expenditures			
0600	Capital	352,402	480,900	447,000
	Capital Total	352,402	480,900	447,000
520	Equipment Rental - Debt Service	527,052	530,000	325,100
	Ending Fund Balance	916,919	628,600	1,375,900
	Fund Total	2,449,281	3,602,800	2,847,900

City of Moses Lake
2007 Budget

		2005 Actual	2006 Budgeted	2007 Budget
528	Building Maintenance - Operations Revenue			
308	Beginning Fund Balance			
36	Beginning Fund Balance	799,052	538,600	15,900
	Total Beginning Fund Balance	799,052	538,600	15,900
330	Intergovernmental Revenue			
334	State Grants			
00	State Grants	521,430	770,000	
	Total Intergovernmental Revenue	521,430	770,000	
340	Charges for Goods and Services			
348	Internal Service Fund Sales and Services			
92	Property Management Fees	572,900	617,900	1,381,900
	Total Charges for Goods and Services	572,900	617,900	1,381,900
360	Miscellaneous Revenue			
362	Rents, Leases and Concessions			
50	Space & Facilities Leases L-T	900		
363	Insurance Premiums and Recoveries			
00	Insurance Premiums & Recoverie	2,132		
	Total Miscellaneous Revenue	3,032		
380	Other Income and Expenses			
381	Interfund Loan Receipts			
10	Loans Received	556,500		
382	Proceeds of Long-Term Debt-Proprietary Funds			
50	Proceeds Cap Leases & Install	11,295		
	Total Other Income and Expenses	567,795		
	Fund Total	2,464,209	1,926,500	1,397,800

City of Moses Lake
2007 Budget

		2005 Actual	2006 Budgeted	2007 Budget
Expenses				
528	Building Maintenance - Operations			
0001	Unreserved Fund Balance	538,629	362,900	100,000
0111	Full Time Salaries	74,202	90,100	93,900
0126	Comp Time Taken	853		
0131	Overtime		1,000	1,100
0141	Vacation (Normal)	5,758		
0142	Holiday (Pay For Holidays Not	3,118		
0145	Sick Pay (Employee Related)	1,913		
0211	Social Security	6,567	7,000	7,300
0213	Retirement PERS & LEOFF	1,626	2,200	5,400
0214	Workman's Compensation	2,150	2,500	2,500
0215	Unemployment Insurance	215	200	200
0216	L&I Retro Pool	693	300	300
0221	Medical Insurance	16,813	18,200	19,800
0223	Life Insurance	100	100	100
0311	Office Supplies	188	400	400
0312	Operating Supplies	12,587	12,500	12,500
0314	Books /Less \$100.00 Total Value		100	100
0315	Repair And Maintenance Supplies	12,475	15,000	13,000
0323	Gas-Propane-Fuel		300	500
0352	Minor Equipment < \$5000 Lease			1,500
0355	Small Equipment < \$1000	1,678	700	1,000
0411	Professional Services	2,805	1,000	1,000
0419	Central Services	(56)		
0421	Telephone And Telegraph	39	200	200
0432	Travel & Subsistence /Education		500	500
0441	Advertising		100	100
0453	Rental/Lease Other Equipment		500	500
0471	Utility Expense / Electricity	44,274	42,200	50,000
0472	Utility Expense / Gas	17,155	18,000	18,000
0473	Utility Expense / W-S-G	21,795	30,000	30,000
0481	Repair & Maint. Building (Contracted)	149,019	103,100	197,500
0482	Repair & Maint. Equip. (Contracted)	5,976	137,900	1,000
0488	Environment Cleanup City Property	1,008,113	157,500	50,000
0491	Miscellaneous	204	200	200
0493	Reimbursable Labor Costs	10,234		
0495	Registration & Memberships		400	400
0496	Printing & Binding		100	100
0622	Buildings (Capital Improvement)		30,000	35,000
0636	Lights, Signs, Signals		10,000	
0640	Machinery & Equipment		5,000	
0661	Lease Purchase Deferring to Capital	11,295		
0794	Interfund Debt/Short Term Repayment		256,500	300,000
0821	Interest Interfund Debt		8,900	6,500
0933	Transfer To 519 Equipment Rental	4,600	8,000	15,000
0938	Transfer To 503 Self Insurance	400	700	700
0939	Transfer To 517 Central Services	3,400	3,400	2,000
0949	Reserved For Transfer To		52,900	52,900
	Building Maintenance Department Total	1,958,815	1,380,600	1,021,200

City of Moses Lake
2007 Budget

		2005 Actual	2006 Budgeted	2007 Budget
531	<i>Building Maintenance-Parks Department</i>			
0312	Operating Supplies	1,555	8,000	15,000
0315	Repair And Maintenance Supplies	11,303	20,000	25,000
0471	Utility Expense / Electricity	49,079	50,900	50,000
0473	Utility Expense / W-S-G	56,513	45,000	45,000
0483	Repair & Maint. Other (Contracted)	3,190	10,000	23,000
0622	Buildings (Capital Improvement)	28,681	8,000	
	Building Maintenance Parks Dept. Total	150,320	141,900	158,000
533	<i>Building Maintenance-Construction Project</i>			
0621	Buildings (Construction)		51,000	
	Building Maintenance Construction. Projects. Total		51,000	
	Fund Total	2,109,135	1,573,500	1,179,200
528	Building Maintenance - Operations			
	Expenditures Excluding Capital			
0100	Salaries And Wages	85,843	91,100	95,000
0200	Personnel Benefits	28,163	30,500	35,600
0300	Supplies	26,928	29,000	29,000
0300	Supplies	12,858	28,000	40,000
0400	Other Services and Charges	1,259,557	491,700	349,500
0400	Other Services and Charges	108,782	105,900	118,000
0700	Debt Service Principal		256,500	300,000
0800	Debt Service/Interest & Related Costs		8,900	6,500
0900	Interfund Payment for Services	8,400	65,000	70,600
	Total Excluding Capital	1,530,530	1,106,600	1,044,200
	Capital Expenditures			
0600	Capital	11,295	45,000	35,000
0600	Capital	28,681	8,000	
0600	Capital		51,000	
	Capital Total	39,976	104,000	35,000
529	Building Maintenance-Debt Service	355,073	353,000	218,600
	Ending Fund Balance	538,629	362,900	100,000
	Fund Total	2,464,208	1,926,500	1,397,800

City of Moses Lake
2007 Budget

		2005 Actual	2006 Budgeted	2007 Budget
611	Fireman's Pension			
	Revenue			
308	Beginning Fund Balance			
00	Beginning Fund Balance	283,732	186,000	229,100
	Total Beginning Fund Balance	283,732	186,000	229,100
330	Intergovernmental Revenue			
336	State Entitlements, Impact Payments & In-Lieu Taxes			
06	Criminal Justice Funding	18,442	18,000	18,000
	Total Intergovernmental Revenue	18,442	18,000	18,000
360	Miscellaneous Revenue			
361	Interest and Other Earnings			
11	Investment Interest	8,166	5,000	
	Total Miscellaneous Revenue	8,166	5,000	
390	Other Financing Sources			
397	Transfers In			
00	Transfers-In		125,000	125,000
	Total Other Financing Sources		125,000	125,000
	Fund Total	310,341	334,000	372,100
	Expenses			
0002	Reserve For Pensions	186,020	199,000	235,100
0221	Medical Insurance	105,017	115,000	115,000
0252	Direct Medical Payments	3,130	5,000	5,000
0290	Pension & Disability Payments	16,174	15,000	17,000
	Detail Total	310,341	334,000	372,100
	Expenditures Excluding Capital			
0200	Personnel Benefits	124,321	135,000	137,000
	Total Excluding Capital	124,321	135,000	137,000
	Ending Fund Balance	186,020	199,000	235,100
	Fund Total	310,341	334,000	372,100

DEBT SERVICE

FUNDS

City of Moses Lake
2007 Budget

		2005 Actual	2006 Budgeted	2007 Budget
275	Equipment Leases			
	Revenue			
308	Beginning Fund Balance			
00	Beginning Fund Balance	208,582	151,500	111,400
	Total Beginning Fund Balance	208,582	151,500	111,400
	Fund Total	208,582	151,500	111,400
	Expenses			
0005	Reserve For Debt Service	151,080	94,100	80,200
0751	Principal Capital Leases	54,627	54,500	27,800
0835	Interest Capital Leases/Ins	2,874	2,900	3,400
	Impact Fee Payment-Depst Fund	208,582	151,500	111,400
0000	Fund Balance	151,080	94,100	80,200
0700	Debt Service Principal	54,627	54,500	27,800
0800	Debt Service/Interest & Related Costs	2,874	2,900	3,400
	Fund Total	208,582	151,500	111,400

City of Moses Lake
2007 Budget

		2005 Actual	2006 Budgeted	2007 Budget
281	G.O.B. 2006 Redemption			
	Revenue			
308	Beginning Fund Balance			
00	Beginning Fund Balance			150,000
	Total Beginning Fund Balance			150,000
390	Other Financing Sources			
391	Proceeds of Long-Term Debt - Governmental Funds			
10	General Obligation Bond Procee		81,700	
397	Transfers In			
00	Transfers-In		150,000	380,600
	Total Other Financing Sources		231,700	380,600
	Fund Total		231,700	530,600

	Expenses			
0005	Reserve For Debt Service		149,900	150,000
0711	Principal G.O. Bonds			141,700
0831	Interest GO Debt		46,800	238,600
0891	Other Debt Service Costs			300
	Total Reserve For Debt Service		196,700	530,600

0000	Fund Balance		149,900	150,000
0700	Debt Service Principal			141,700
0800	Debt Service/Interest & Related Costs		81,800	238,900
	Fund Total		231,700	530,600

282	Crestview Street LID #57			
	Revenue			
308	Beginning Fund Balance			
00	Beginning Fund Balance	74	500	
	Total Beginning Fund Balance	74	500	
360	Miscellaneous Revenue			
361	Interest and Other Earnings			
55	Interest	25		
368	Special Assessment Principal (Current)			
00	Special Assessment Principal-C	357		
	Total Miscellaneous Revenue	382		
	Fund Total	456	500	

	Expenses			
0005	Reserve For Debt Service	456		
0906	Transfer To 006 Misc. Services		500	

City of Moses Lake
2007 Budget

		2005 Actual	2006 Budgeted	2007 Budget
Total Reserve For Debt Service		456	500	
0000	Fund Balance	456		
0900	Interfund Payment for Services		500	
Fund Total		456	500	

City of Moses Lake
2007 Budget

		2005 Actual	2006 Budgeted	2007 Budget
283	Central Drive LID #58			
	Revenue			
308	Beginning Fund Balance			
00	Beginning Fund Balance	99,267		
	Total Beginning Fund Balance	99,267		
380	Other Income and Expenses			
361	Interest and Other Earnings			
55	Interest	41,884	41,900	42,200
368	Special Assessment Principal (Current)			
00	Special Assessment Principal-C	110,471	110,400	109,000
	Total Other Income and Expenses	152,354	152,300	151,200
	Fund Total	251,621	152,300	151,200
	Expenses			
0005	Reserve For Debt Service	3		26,300
0794	Interfund Debt/Short Term Repayment	244,571	143,900	123,000
0821	Interest Interfund Debt	7,046	8,400	1,900
	Detail Total	251,621	152,300	151,200
0000	Fund Balance	3		26,300
0700	Debt Service Principal	244,571	143,900	123,000
0800	Debt Service/Interest & Related Costs	7,046	8,400	1,900
	Fund Total	251,621	152,300	151,200

City of Moses Lake
2007 Budget

		2005 Actual	2006 Budgeted	2007 Budget
284	1998 Refunding G. O. B.			
	Revenue			
308	Beginning Fund Balance			
00	Beginning Fund Balance	117,734	102,900	88,700
	Total Beginning Fund Balance	117,734	102,900	88,700
390	Other Financing Sources			
397	Transfers In			
00	Transfers-In	130,600	130,600	134,500
	Total Other Financing Sources	130,600	130,600	134,500
	Fund Total	248,334	233,500	223,200
	Expenses			
0005	Reserve For Debt Service	103,800	87,900	73,700
0711	Principal G.O. Bonds	104,465	104,500	118,200
0831	Interest GO Debt	40,528	40,600	31,300
0891	Other Debt Service Costs	304	500	
	Detail Total	249,097	233,500	223,200
0000	Fund Balance	103,800	87,900	73,700
0700	Debt Service Principal	104,465	104,500	118,200
0800	Debt Service/Interest & Related Costs	40,831	41,100	31,300
	Fund Total	249,097	233,500	223,200

City of Moses Lake
2007 Budget

		2005 Actual	2006 Budgeted	2007 Budget
285	2002 Refunding Bonds			
	Revenue			
308	Beginning Fund Balance			
00	Beginning Fund Balance	32,227	35,300	38,400
	Total Beginning Fund Balance	32,227	35,300	38,400
390	Other Financing Sources			
397	Transfers In			
00	Transfers-In	278,900	278,900	275,300
	Total Other Financing Sources	278,900	278,900	275,300
	Fund Total	311,127	314,200	313,700
	Expenses			
0005	Reserve For Debt Service	35,589	38,200	38,400
0711	Principal G.O. Bonds	212,356	212,500	222,500
0831	Interest GO Debt	62,977	63,100	52,500
0891	Other Debt Service Costs	205	400	300
	Detail Total	311,127	314,200	313,700
0000	Fund Balance	35,589	38,200	38,400
0700	Debt Service Principal	212,356	212,500	222,500
0800	Debt Service/Interest & Related Costs	63,182	63,500	52,800
	Fund Total	311,127	314,200	313,700

City of Moses Lake
2007 Budget

		2005 Actual	2006 Budgeted	2007 Budget
450	1996 Bond Redemption			
	Revenue			
308	Beginning Fund Balance			
37	Beginning Fund Balance	133,128	67,800	
	Total Beginning Fund Balance	133,128	67,800	
360	Miscellaneous Revenue			
361	Interest and Other Earnings			
40	Interes on Contracts/Notes & A/R	696		
	Total Miscellaneous Revenue	696		
	Fund Total	133,824	67,800	
	Expenses			
0005	Reserve For Debt Service	68,317		
0721	Principal Revenue Bonds	60,000	62,200	
0832	Interest Revenue Debt	5,195	5,200	
0891	Other Debt Service Costs	312	400	
	Detail Total	133,824	67,800	
0000	Fund Balance	68,317		
0700	Debt Service Principal	60,000	62,200	
0800	Debt Service/Interest & Related Costs	5,507	5,600	
	Fund Total	133,824	67,800	

City of Moses Lake
2007 Budget

		2005 Actual	2006 Budgeted	2007 Budget
452	2004 Bond Fund			
	Revenue			
308	Beginning Fund Balance			
37	Beginning Fund Balance	61,936	210,700	211,000
	Total Beginning Fund Balance	61,936	210,700	211,000
390	Other Financing Sources			
397	Transfers In			
00	Transfers-In	449,000	328,000	281,000
	Total Other Financing Sources	449,000	328,000	281,000
	Fund Total	510,936	538,700	492,000
	Expenses			
0005	Reserve For Debt Service	211,045	210,700	150,000
0721	Principal Revenue Bonds			15,000
0832	Interest Revenue Debt	299,590	328,000	327,000
0841	Debt Issue Costs	302		
	Detail Total	510,936	538,700	492,000
0000	Fund Balance	211,045	210,700	150,000
0700	Debt Service Principal			15,000
0800	Debt Service/Interest & Related Costs	299,891	328,000	327,000
	Fund Total	510,936	538,700	492,000

City of Moses Lake
2007 Budget

		<u>2005</u> <u>Actual</u>	<u>2006</u> <u>Budgeted</u>	<u>2007</u> <u>Budget</u>
453	2004 Bond Reserve			
	Revenue			
308	Beginning Fund Balance			
37	Beginning Fund Balance	701,500	701,500	701,500
	Total Beginning Fund Balance	<u>701,500</u>	<u>701,500</u>	<u>701,500</u>
	Fund Total	<u>701,500</u>	<u>701,500</u>	<u>701,500</u>
	Expenses			
0006	Reserve For Bond Guarantee	701,500	701,500	701,500
	Detail Total	<u>701,500</u>	<u>701,500</u>	<u>701,500</u>
0000	Fund Balance	701,500	701,500	701,500
	Fund Total	<u>701,500</u>	<u>701,500</u>	<u>701,500</u>

City of Moses Lake
2007 Budget

		2005 Actual	2006 Budgeted	2007 Budget
483	Water/Sewer Leases			
	Revenue			
308	Beginning Fund Balance			
37	Beginning Fund Balance	62,316	36,700	11,000
	Total Beginning Fund Balance	62,316	36,700	11,000
390	Other Financing Sources			
397	Transfers In			
00	Transfers-In			12,200
	Total Other Financing Sources			12,200
	Fund Total	62,316	36,700	23,200
	Expenses			
0005	Reserve For Debt Service	37,894	10,300	10,900
0751	Principal Capital Leases	23,242	25,100	10,600
0835	Interest Capital Leases/Ins	1,180	1,300	1,700
	Detail Total	62,316	36,700	23,200
0000	Fund Balance	37,894	10,300	10,900
0700	Debt Service Principal	23,242	25,100	10,600
0800	Debt Service/Interest & Related Costs	1,180	1,300	1,700
	Fund Total	62,316	36,700	23,200

City of Moses Lake
2007 Budget

		2005 Actual	2006 Budgeted	2007 Budget
484	State Water Pollution Debt Service			
	Revenue			
308	Beginning Fund Balance			
37	Beginning Fund Balance	13,326	13,300	13,400
	Total Beginning Fund Balance	13,326	13,300	13,400
390	Other Financing Sources			
397	Transfers In			
00	Transfers-In	81,300	81,300	81,200
	Total Other Financing Sources	81,300	81,300	81,200
	Fund Total	94,626	94,600	94,600
	Expenses			
0005	Reserve For Debt Service	13,422	13,300	13,300
0781	Principal Intergovernmental Loan	62,663	62,700	69,200
0833	Interest Inter-government Debt	18,541	18,600	12,100
	Detail Total	94,626	94,600	94,600
0000	Fund Balance	13,422	13,300	13,300
0700	Debt Service Principal	62,663	62,700	69,200
0800	Debt Service/Interest & Related Costs	18,541	18,600	12,100
	Fund Total	94,626	94,600	94,600

City of Moses Lake
2007 Budget

		2005 Actual	2006 Budgeted	2007 Budget
485	Public Works Trust Fund Water/Sewer Debt Sr.			
	Revenue			
308	Beginning Fund Balance			
37	Beginning Fund Balance	11,572	19,200	3,200
	Total Beginning Fund Balance	11,572	19,200	3,200
390	Other Financing Sources			
397	Transfers In			
00	Transfers-In	815,200	815,200	826,800
	Total Other Financing Sources	815,200	815,200	826,800
	Fund Total	826,772	834,400	830,000
	Expenses			
0005	Reserve For Debt Service	19,206	2,900	3,200
0781	Principal Intergovernmental Loan	729,015	758,500	758,500
0833	Interest Inter-government Debt	78,550	73,000	68,300
	Detail Total	826,772	834,400	830,000
0000	Fund Balance	19,206	2,900	3,200
0700	Debt Service Principal	729,015	758,500	758,500
0800	Debt Service/Interest & Related Costs	78,550	73,000	68,300
	Fund Total	826,772	834,400	830,000

City of Moses Lake
2007 Budget

		2005 Actual	2006 Budgeted	2007 Budget
486	G.O.B. 2006 Redemption			
	Revenue			
390	Other Financing Sources			
397	Transfers In			
00	Transfers-In			76,200
	Total Other Financing Sources			76,200
	Fund Total			76,200
	Expenses			
0711	Principal G.O. Bonds			28,300
0831	Interest GO Debt			47,700
0891	Other Debt Service Costs			200
	Detail Total			76,200
0700	Debt Service Principal			28,300
0800	Debt Service/Interest & Related Costs			47,900
	Fund Total			76,200

City of Moses Lake
2007 Budget

		2005 Actual	2006 Budgeted	2007 Budget
499	Ambulance Debt Service			
	Revenue			
308	Beginning Fund Balance			
39	Beginning Fund Balance	1,660		9,100
	Total Beginning Fund Balance	1,660		9,100
390	Other Financing Sources			
397	Transfers In			
00	Transfers-In	18,800	23,000	
	Total Other Financing Sources	18,800	23,000	
	Fund Total	20,460	23,000	9,100
	Expenses			
0005	Reserve For Debt Service	322	2,700	1,300
0751	Principal Capital Leases	19,126	19,200	7,600
0835	Interest Capital Leases/Ins	1,012	1,100	200
	Detail Total	20,460	23,000	9,100
0000	Fund Balance	322	2,700	1,300
0700	Debt Service Principal	19,126	19,200	7,600
0800	Debt Service/Interest & Related Costs	1,012	1,100	200
	Fund Total	20,460	23,000	9,100

City of Moses Lake
2007 Budget

		2005 Actual	2006 Budgeted	2007 Budget
516	Central Services - Debt Service Expenses			
0751	Principal Capital Leases	40,625	37,000	16,900
0835	Interest Capital Leases/Ins	2,350	1,700	1,100
	Detail Total	42,976	38,700	18,000
0700	Debt Service Principal	40,625	37,000	16,900
0800	Debt Service/Interest & Related Costs	2,350	1,700	1,100
	Department Total	42,976	38,700	18,000
520	Equipment Rental - Debt Service Expenses			
0751	Principal Capital Leases	495,297	500,000	287,500
0835	Interest Capital Leases/Ins	29,255	30,000	37,600
0891	Other Debt Service Costs	2,500		
	Detail Total	527,052	530,000	325,100
0700	Debt Service Principal	495,297	500,000	287,500
0800	Debt Service/Interest & Related Costs	31,755	30,000	37,600
	Department Total	527,052	530,000	325,100
529	Building Maintenance-Debt Service Expenses			
0711	Principal G.O. Bonds	218,179	112,800	117,000
0751	Principal Capital Leases	2,517	700	2,500
0781	Principal Intergovernmental Loan		105,000	
0831	Interest GO Debt	133,665	35,100	98,800
0833	Interest Inter-government Debt		99,200	
0835	Interest Capital Leases/Ins	310	100	300
0891	Other Debt Service Costs	402	100	
	Detail Total	355,073	353,000	218,600
0700	Debt Service Principal	220,695	218,500	119,500
0800	Debt Service/Interest & Related Costs	134,378	134,500	99,100
	Department Total	355,073	353,000	218,600

APPENDIX

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

Departments	<----- Authorized ----->			Budgeted 2007	Increase or (Decrease)
	2004	2005	2006		
Legislative	7.33	7.33	7.33	7.33	0.00
Executive	2.67	2.67	2.67	2.67	0.00
Finance	7.00	7.00	7.00	7.00	0.00
Central Services	2.00	2.00	2.00	2.00	0.00
Community Development	11.00	11.00	11.00	12.00	1.00
Engineering	15.50	15.50	15.50	19.50	4.00
Sanitation	1.00	1.00	1.00	1.00	0.00
Building Maintenance	2.00	2.00	2.00	2.00	0.00
Street	6.00	6.00	6.00	6.00	0.00
Water	14.50	14.50	14.50	13.50	(1.00)
Sewer	11.00	11.00	11.00	11.00	0.00
Equipment Rental	3.00	3.00	3.00	3.00	0.00
Park and Recreation	17.00	17.00	17.00	20.00	3.00
Police	34.00	34.00	34.00	36.00	2.00
Fire	13.00	13.00	13.00	18.00	5.00
Ambulance	16.00	15.00	15.00	13.00	(2.00)
Total	163.00	162.00	162.00	174.00	12.00
Adjusted For:					
Council (Part Time)	(7.00)	(7.00)	(7.00)	(7.00)	0.00
Total Adjustments	(7.00)	(7.00)	(7.00)	(7.00)	0.00
Net Total Regular Staff	156.00	155.00	155.00	167.00	12.00

CITY OF MOSES LAKE
JANUARY 1, 2007 SALARY SCHEDULE
Information Updated as of December 31, 2006

	Salary Range		QTY	Actual Salary	
	E	A		E	A
EXEMPT AND EXECUTIVE STAFF					
Exempt/Overtime					
City Manager		9500	1		9500
Municipal Services Director	5456	6820	1		6820
Police Chief	5309	6636	1		6636
Finance Director	5064	6031	1		6031
Fire Chief	4988	6236	1	4988	
Asst. Municipal Services Director/City Engineer	5034	6293	1		6293
Park and Recreation Director	4898	6122	1		6122
Community Development Director	4763	5954	1		5954
Assistant City Engineer	4612	5765	1		5765
Deputy Fire Chief	4524	5655	1		5655
Public Works Superintendent	4518	5648	1		5648
Police Captains	4416	5520	2		5520
Human Resources Director	4323	5405	1		5405
Assistant Finance Director	4220	5276	1		5276
Assistant Fire Chiefs	4220	5276	2	4220 ⁽²⁾	
Park Maintenance Superintendent	3965	4957	1		4957
Recreation Superintendent	3773	4716	1		4716
TOTAL			19		
Executive, Professional and Clerical					
Development Engineer	4170	5212	2		5212
Project Engineer	4170	5212	1	4170	
Building Official	4118	5148	1		5148
Information Systems Manager	3995	4993	1		4993
Accounting Division Manager	3938	4923	1		4923
Design Engineer	3799	4749	0		4749
Engineering Tech III	3582	4478	2		4478

CITY OF MOSES LAKE
JANUARY 1, 2007 SALARY SCHEDULE
Information Updated as of December 31, 2006

	Salary Range		QTY	Actual Salary	
	E	A		E	A
Accountant	3516	4395	2		4395
Associate Planner	3345	4182	4		4182
Museum & Art Center Manager	3336	4170	1		4170
Recreation Supervisor	3336	4170	2		4170
Engineering Tech II	3241	4050	7		4050
Building Inspector	3234	4043	1		4043
Administrative Secretary	2970	3714	1		3714
Executive Secretary	2970	3714	1		3714
Engineering Tech I	2922	3652	2	2922 ⁽¹⁾	3652 ⁽¹⁾
Code Enforcement Officer II	2874	3593	1		3593
Clerical Supervisor - Police Department	2775	3468	1		3468
Community Services Officer	2752	3440	1		3440
Building and Planning Technician	2719	3399	1		3399
Senior Accounting Clerk	2704	3380	2		3380
Ambulance Billing Clerk	2704	3380	1		3380
Code Enforcement Officer I	2704	3380	1	2704	
Utility Account Technician	2704	3380	1		3380
Department Secretary	2655	3319	5		3319
Computer Operator	2556	3196	1		3196
Meter Reader	2556	3196	2		3196
Utility Billing Specialist	2543	3179	1		3179
Municipal Services Clerk	2362	2953	1		2953
Police Clerk	2362	2953	3		2953
Community Policing Coordinator	2223	2780	1		2780
Customer Service Representative	2137	2727	2	2137 ⁽²⁾	
Museum/Art Center Technician	1670	2088	1		2088
TOTAL			55		

CITY OF MOSES LAKE
JANUARY 1, 2007 SALARY SCHEDULE
Information Updated as of December 31, 2006

	Salary Range		QTY	Actual Salary	
	E	A		E	A
UNREPRESENTED (Parks & Public Works Maintenance)					
Wastewater Division Supervisor	3799	4749	1		4749
Water Division Supervisor	3799	4749	1		4749
Street Division Supervisor	3728	4660	1		4660
Equipment Rental Supervisor	3428	4286	1		4286
Building Maintenance Supervisor	3321	4151	1		4151
Wastewater Division Foreman	3315	4144	1		4144
Water Division Foreman	3315	4144	1		4144
Street Division Foreman	3246	4057	1		4057
Parks Maintenance Foreman	3199	3998	2		3998
Wastewater Treatment Plant Lead Operator	3146	3933	1		3933
Wastewater Treatment Plant Operator	2953	3692	2		3692
Water Quality Specialist	2953	3692	2		3692
Equipment Mechanic	2894	3617	2		3617
Maintenance Worker II (Water & Sewer)	2851	3563	8	2851 ⁽²⁾	3563
Parks Maintenance Technician	2851	3563	7	2851 ⁽²⁾	3563
Street Maintenance Worker	2851	3563	4		3563
Building Maintenance Worker	2643	3303	1		3303
Maintenance Worker I (Sewer)	2476	3095	1		3095
Parks Maintenance Worker	2476	3095	2	2476 ⁽¹⁾	3095 ⁽¹⁾
TOTAL			40		
POLICE UNION					
Sergeant	3810	4763	4	3810 ⁽¹⁾	4763
Corporal	3638	4548	3	3638 ⁽²⁾	4548
Police Officer	3465	4332	19	3465 ⁽⁴⁾	4322 ⁽¹⁵⁾
TOTAL			26		

CITY OF MOSES LAKE
JANUARY 1, 2007 SALARY SCHEDULE
Information Updated as of December 31, 2006

	Salary Range		QTY	Actual Salary	
	E	A		E	A
FIRE UNION					
Captain	3916	4895	3		4895
Paramedic/Firefighter	3633	4541	13	3633 ⁽²⁾	4541
Fire Inspector	3630	4537	1		4537
Firefighter/EMT	3345	4182	10	3345 ⁽²⁾	4182
TOTAL			27		
GRAND TOTAL			167		

City of Moses Lake 2007 Capital Outlay Budget

Fund	Dept	Obj.	Description	Budget	
000	020	0631	General Fund		
			Parks & Recreation Department		
			Improvements Other Than Buildings		
			Larson Irrigation	15,000	
			Department Total	15,000	
			Fund Total		15,000
	030	0661	Police Department		
			Lease Purchase		
			Phone Recorder	7,000	
			In-Car Digital Video	14,000	
			Department Total	21,000	
			Fund Total		21,000
	040	0661	Fire Department		
			Lease Purchase		
			Rescue Jack System	5,400	
			Hydraulic Rescue Tool System	24,000	
			Department Total	29,400	
			Fund Total		29,400
103		0631	Grants and Donations		
			Improvements Other Than Bldgs		
			Playground Equipment	11,900	
			Fund Total	11,900	11,900
114		0639	Paths & Trails		
			Other Improvements - including Reimbursable Labor		
			Peninsula Bike Path	150,000	
			Fund Total	150,000	150,000
119		0632	Street Repair & Reconstruction Fund		
			Street Reconstruction including reimbursable labor		
			Baily Street & Lakeshore Cul-de-sac	175,000	
			Penninsula & Lakeshore	200,000	
			Fund Total	375,000	375,000
150		0631	Parks Fees		
			Improvements Other Than Building		
			Dano Park	30,000	
			Lower Peninsula Park	30,000	
			Yonezawa Park	30,000	
			Fund Total	90,000	90,000
302		0631	Capital Projects 2006		
			Improvements Other Than Building		
			Ice Rink	50,000	
			Wave Rider/Lazy River Aquatic Center	3,500,000	
			Fund Total	3,550,000	3,550,000

City of Moses Lake 2007 Capital Outlay Budget

Fund	Dept	Obj.	Description	Budget	
314		0631	Park & Recreation Improvement		
			Improvements Other Than Building		
			Self Help Project	35,000	
			Dano Park/Basin Homes Park	82,000	
			Fund Total	117,000	117,000
410	411	0645	Water/Sewer Fund		
			Water		
			Water Meters		
			Meter & ERT Readers	220,000	
			Department Total	220,000	
	412	0661	Sewer		
			Lease Purchase		
			Main Lift Pumps	30,000	
			Department Total	30,000	
			Fund Total	250,000	250,000
472		0621	Operations Complex Construction		
			Buildings (Construction) - including Reimbursable Labor		
			Operations Complex	1,120,000	
			Fund Total	1,120,000	1,120,000
477		0653	Water/Sewer Construction		
			CIP Water Projects - including Reimbursable Labor		
			Moses Pointe Well	650,000	
			2008 Project Design	20,000	
			Developer Projects	50,000	
			Peninsula & Lakeshore Line Replacement	100,000	
			Water Main - Virginia & Luta	150,000	
			Water Projects Total	970,000	
			CIP Sewer Projects - including Reimbursable Labor		
			Dunes WWTP Upgrades	360,000	
			Sewer Line Improvements	1,000,000	
			Lift Station Reconstruction	350,000	
			Project Design-next year's	30,000	
			Developer Projects	100,000	
			Sewer Projects Total	1,840,000	
			Fund Total	2,810,000	2,810,000
495		0638	Airport		
			Improvements Other Than Buildings		
			Crack Seal/Slurry Airport	115,700	
			Fund Total	115,700	115,700

City of Moses Lake 2007 Capital Outlay Budget

Fund	Dept	Obj.	Description	Budget	
517			Central Services		
		0661	Plotter & Blue Print Machine	25,000	
			Fund Total	<u>25,000</u>	<u>25,000</u>
519			Equipment Rental		
		0661	Lease Purchase		
			Police Cars	40,000	
			Ambulance	150,000	
			Community Development Car	15,000	
			Pickups - 3 Parks Department	59,000	
			Pickup - Water Billing	19,000	
			Pickup - Water	20,000	
			Pickup - Engineering	22,000	
			Pickup - Fire Department	25,000	
			Truck - One Ton - Streets	44,000	
			Vehicle Mounted Message Sign	37,000	
			Dump Truck Mounted Broom	11,000	
			Liftgate for Pickup	5,000	
			Fund Total	<u>447,000</u>	<u>447,000</u>
528			Building Maintenance		
	528		Building Maintenance-Operation		
		0622	Buildings (Cap improvement)		
			Police Locker Room Remodel	20,000	
			HVAC Police Basement System	15,000	
			Department Total	<u>35,000</u>	
			Fund Total	<u>35,000</u>	<u>35,000</u>
			Total Capital Outlay		<u>9,162,000</u>

City of Moses Lake
Bond Principal, Interest and Interest Rates
As of December 31, 2006

Year	2006 Water/Sewer G. O. Bonds			2004 Water/Sewer Revenue Bonds			Water/Sewer Total Debt		
	Principal	Interest	Rate	Principal	Interest	Rate	Principal	Interest	Total
Totals	1,016,667	507,429		7,015,000	4,479,288		8,031,667	4,986,716	13,018,383
2007	28,333	47,712	3.65%	15,000	326,825	2.50%	43,333	374,537	417,870
2008	35,833	40,255	3.80%	20,000	326,450	2.75%	55,833	366,705	422,538
2009	37,500	38,936	3.70%	30,000	325,900	2.75%	67,500	364,836	432,336
2010	38,333	37,549	3.75%	75,000	325,000	3.50%	113,333	362,549	475,882
2011	40,000	36,111	3.80%	225,000	322,563	3.50%	265,000	358,674	623,674
2012	41,667	34,591	3.85%	250,000	314,688	3.75%	291,667	349,279	640,945
2013	43,333	32,987	3.90%	275,000	305,938	3.75%	318,333	338,925	657,258
2014	45,000	31,297	3.95%	290,000	295,625	4.00%	335,000	326,922	661,922
2015	46,667	29,520	4.00%	305,000	284,750	4.00%	351,667	314,270	665,936
2016	48,333	27,853	4.05%	395,000	272,550	5.00%	443,333	300,203	743,536
2017	50,833	25,695	4.10%	415,000	256,750	5.00%	465,833	282,445	748,279
2018	52,500	23,611	4.15%	435,000	236,000	5.00%	487,500	259,611	747,111
2019	55,000	21,433	4.15%	460,000	214,250	5.00%	515,000	235,683	750,683
2020	57,500	19,150	4.15%	485,000	191,250	5.00%	542,500	210,400	752,900
2021	59,167	16,764	4.15%	515,000	167,000	5.00%	574,167	183,764	757,930
2022	61,667	14,308	4.25%	545,000	141,250	5.00%	606,667	155,558	762,225
2023	64,167	11,688	4.25%	1,110,000	114,000	5.00%	1,174,167	125,888	1,299,854
2024	67,500	8,960	4.25%	1,170,000	58,500	5.00%	1,237,500	67,460	1,304,960
2025	70,000	6,092	4.25%				70,000	6,092	76,092
2026	73,333	3,117	4.25%				73,333	3,117	76,450

City of Moses Lake
Bond Principal, Interest and Interest Rates
As of December 31, 2006

	2003 Refunding Bond		1998 G.O. Refunding Bond		2002 G.O. Refunding Bond		2006 G.O. Bonds		General Obligation Bonds	
	Principal	Interest Rate	Principal	Interest Rate	Principal	Interest Rate	Principal	Interest Rate	Principal	Interest Total
Totals	2,425,000	1,026,577	740,000	115,290	2,175,000	293,065	5,083,333	2,537,142	10,423,333	3,972,774 14,396,107
2007	105,000	2.25%	130,000	34,275	330,000	77,850	141,667	238,559	706,667	446,199 1,152,866
2008	110,000	2.55%	130,000	28,425	340,000	67,950	179,167	201,275	759,167	390,802 1,149,968
2009	110,000	2.85%	135,000	22,575	355,000	56,730	187,500	194,681	787,500	364,334 1,151,834
2010	115,000	3.10%	145,000	16,365	370,000	44,305	191,667	187,744	821,667	335,626 1,157,292
2011	120,000	3.45%	100,000	9,550	380,000	30,430	200,000	180,556	800,000	304,184 1,104,184
2012	125,000	3.65%	100,000	4,800	400,000	15,800	208,333	172,956	833,333	273,063 1,106,397
2013	130,000	3.75%					216,667	164,935	346,667	239,880 586,547
2014	130,000	3.90%					225,000	156,485	355,000	226,555 581,555
2015	140,000	4.00%					233,333	147,598	373,333	212,598 585,931
2016	145,000	4.00%					241,667	138,265	386,667	197,665 584,331
2017	150,000	4.10%					254,167	128,477	404,167	182,077 586,244
2018	155,000	4.20%					262,500	118,056	417,500	165,506 583,006
2019	160,000	4.20%					275,000	107,163	435,000	148,103 583,103
2020	170,000	4.20%					287,500	95,750	457,500	129,330 586,830
2021	180,000	4.20%					295,833	83,819	475,833	109,579 585,412
2022	185,000	4.20%					308,333	71,542	493,333	89,032 582,355
2023	195,000	4.60%					320,833	58,438	515,833	67,408 583,241
2024							337,500	44,802	337,500	44,802 382,302
2025							350,000	30,458	350,000	30,458 380,458
2026							366,667	15,583	366,667	15,583 382,250

2006 OTHER DEBT OUTSTANDING

Special Assessment	\$255,980
Water/Sewer (Revenue)	
PWTF - Six loans	10,664,762
Wa. State Revolving Loan	257,798
Lease Purchase (estimate)	7,157
Ambulance (Revenue) Lease Purchase	8,225
General Obligation:	
Lease Purchase (estimate)	704,205
L.I.D. 58 Special Assessment	255,980

FUNDS RESERVED FOR DEBT SERVICE AND BONDS GUARANTEES AS OF 12/31/06

Special Assessment	
283 Central Drive LID #57	0
Revenue	
452 2004 Bond Fund	211,000
453 2004 Bond Reserve	701,500
483 Water/Sewer Lease Purchase	11,000
484 State Water Pollution Debt	13,400
485 Water/Sewer PWTF	3,200
499 Ambulance Debt Service	9,100
General Obligation	
275 Equipment Leases	111,400
281 GOB 2006 Redemption	150,000
284 GOB 1998 Refunding	88,700
285 GOB 2002 Rfunding	38,400

PROPOSED FUNDING IN THE 2007 BUDGET BY DEBT

General Obligation	
Lease	
General Fund	50,400
Equipment Rental	447,000
Revenue	
Lease	
Water/Sewer	30,000

INTERFUND LOANS PAYABLE AS OF 09/25/06

283 Central Drive LID #58	122,866
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