



## STAFF REPORT

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To:	Allison Williams, City Manager
From:	Cindy Jensen, Finance Director
Date:	April 22, 2021
Proceeding Type:	New Business
Subject:	2020 Year End Budget Report

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### Legislative History:

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|------------------------|----------------|
| • First Presentation:  | April 27, 2021 |
| • Second Presentation: |                |
| • Requested Action:    | Motion         |
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### Overview

Attached is the 2020 Year End Budget Report for the City of Moses Lake. Even though we anticipated using reserves because of the potential economic downturn from the response to the COVID-19 pandemic, the City ended 2020 adding reserves in most operating funds.

Total City revenues were \$76,762,600, while total expenditures were \$75,449,569, netting to a citywide increase in fund balance of \$1,313,031. General Fund had some revenue reductions, but those were covered by new revenue and reduced expenditures. General Fund ended the year (before additional transfers) adding \$1.1 million to fund balance.

### Fiscal and Policy Implications

The new Financial Policy that Council adopted in February stipulated that Council approve additional transfers to shore up capital replacement funds. All operating funds will still have adequate reserves after these transfers would be made. We discussed with Council the desire to set aside a contingency in General Fund, that will not be part of the annual budget cycle—it could just be used in times of emergency. We are proposing the following transfers:

**Proposed Additional Transfers**

<b>From</b>	<b>To</b>			
	<u>Contingency/ Capital</u>	<u>Equip Rental &amp; Replace.</u>	<u>Central Services</u>	<u>Risk Mgt</u>
<b>General Fund</b>				
Executive	\$ -	\$ -	\$ -	\$ 15,000
Finance			30,000	10,000
Community Development			20,000	50,000
Police		200,000		
Fire		150,000		
<b>Total General Fund</b>	<b>1,800,000</b>	<b>350,000</b>	<b>50,000</b>	<b>75,000</b>
<b>Other Operating/Enterprise</b>				
Streets - 116		100,000		
Water/Wastewater Operating - 410	500,000			
<b>Total City</b>	<b>\$ 2,300,000</b>	<b>\$ 450,000</b>	<b>\$ 50,000</b>	<b>\$ 75,000</b>

**Attachment**

A.	2020 Year End Budget Report
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**Finance Committee Recommendation**

This policy was presented to the Finance Committee at their April 13, 2021 meeting for review. We discussed the report, and the Committee recommended that it go to the full Council.

**Legal Review** – N/A

**Options**

<b><i>Option</i></b>	<b><i>Results</i></b>
<ul style="list-style-type: none"> <li>Approve the additional transfers and accept the report</li> </ul>	Staff will make the changes. Capital/contingency reserves will be increased while keeping operating reserves with adequate balances.
<ul style="list-style-type: none"> <li>Modify the additional transfers and accept the report</li> </ul>	Provide staff with specific changes, which staff would incorporate into the financial system.
<ul style="list-style-type: none"> <li>Take no action</li> </ul>	The report would stand as presented.

**Staff Recommendation**

Move to approve the additional transfers and accept the 2020 Year End Budget Report.

## MEMORANDUM

April 22, 2022

To: Allison Williams, City Manager  
From: Cindy Jensen, Finance Director  
Subject: 2020 Year-End Budget Revenue and Expenditure Report

I am pleased to submit the City of Moses Lake's 2020 year-end actual results compared to budgeted Revenue and Expenditure Report for all city funds. Balances shown are subject to final adjustments made as a result of the year-end closing process which will not be officially concluded until the State Auditor's work is completed this summer, as well as any additional transfers Council may authorize to build capital/risk reserves.

Overall, Citywide 2020 budget performance has held up rather well through the economic shutdown caused by the coronavirus (COVID 19) pandemic that started in March 2020. There are pockets of revenue that have been reduced, such as hotel/motel tax, gambling and admissions taxes, and the red-light camera fines. However, most of the major revenues ended as expected through the end of 2020, producing a stable revenue position, while departmental expenditures have been restrained below authorized budget levels. General Fund revenue exceeded budget by \$1.6 million, with expenditures coming in below budget by \$856 thousand, but because the budget was set to use fund balance of about \$2.1 million, actual results produced an increase in General Fund Balance of about \$1.1 million (before additional transfers for capital programs). Total revenue for all funds is \$76.7 million, while total expended is \$75.4 million, adding \$1.3 million to citywide reserve balances. Much of this increase is unspent debt proceeds in the Equipment Rental and Replacement Fund for Fire Apparatus, and General Fund results which was bolstered by the receipt of the federal CARES Act grant.

This report is summarized by type of fund, and reported by functional type, and includes the following sections:

- **City-Wide Overview**
- **General Fund Revenue Analysis**
- **General Fund Expenditure Analysis**
- **Other Funds Analysis**
- **Fund Balances**
- **Exhibit I**—Fund Detail that supports the Summaries

### Revenue Comparison

(Budget vs. Actual--100% of year)

	2019		2020	
	Actual	Amended Budget	Actual	Percent Rec'd
General Fund	\$ 25,953,247	\$ 26,743,059	\$ 27,567,873	103.1%
Operating/Enterprise Funds	37,625,189	36,150,649	40,795,351	112.8%
Capital Improvement Funds	7,973,837	16,345,600	5,296,052	32.4%
Risk Mgmt/Employee Benefit	704,765	790,000	834,527	105.6%
Debt Service Funds	2,269,748	2,268,797	2,268,797	100.0%
<b>Total City Revenues</b>	<b>\$ 74,526,786</b>	<b>\$ 82,298,105</b>	<b>\$ 76,762,600</b>	<b>93.3%</b>

### Expenditure Comparison

(Budget vs. Actual--100% of year)

	2019		2020	
	Actual	Adopted Budget	Actual	Percent Spent
General Fund	\$ 25,591,246	\$ 28,815,288	\$ 26,447,470	91.8%
Operating/Enterprise Funds	36,732,743	41,766,214	38,180,406	91.4%
Capital Improvement Funds	6,471,837	22,085,000	7,573,785	34.3%
Risk Mgmt/Employee Benefit	837,344	1,027,000	978,614	95.3%
Debt Service Funds	2,269,615	2,270,119	2,269,294	100.0%
<b>Total City Expenditures</b>	<b>\$ 71,902,785</b>	<b>\$ 95,963,621</b>	<b>\$ 75,449,569</b>	<b>78.6%</b>

All operating funds met or exceeded budgeted revenue, with the exception of the Tourism Activities (hotel/motel tax) fund which suffered from the COVID stay at home order, and the newly created Homeless Services Fund, as its revenue is primarily reimbursable grants—since the budget wasn't entirely spent, the revenue wasn't received.

Operating fund expenditures were constrained below budgeted levels, so that overall fund balances increased. The exceptions are the Paths & Trails, and Stormwater funds, which intentionally used fund balance which had been saved for capital purposes.

The capital improvement fund revenue and expenditure budgets included \$11.5 million for the rebuild of the Larson Recreation Center, and the corresponding debt proceeds to accomplish the project. This project has been re-budgeted in 2021, since it is starting up this spring. About \$2.7 million of Water/Wastewater projects such as development of a well in Mae Valley, upgrading Wheeler Lift Station and extending a force main to 6<sup>th</sup> & Beech, and Westshore sewer improvements will also be carried forward into 2021.

### **General Fund Revenue Analysis**

<b>General Fund Revenues</b>					
<b>As of December 30, 2020 - 100% of year</b>					
	2019	2020		19 vs 20	
	Actual	Amended Budget	Actual	Percent Rec'd	Percent Change
310 Taxes					
Property Tax	\$ 7,480,850	\$ 7,205,000	\$ 7,808,702	108.4%	4.4%
Sales Tax	7,216,489	7,000,000	7,509,197	107.3%	4.1%
Sales Tax-Public Safety	-	700,000	982,158		
Utility Tax	3,364,293	3,278,000	3,282,644	100.1%	-2.4%
Gambling Tax	263,173	251,400	130,769	52.0%	-50.3%
Other Taxes	89,026	88,000	34,306	39.0%	-61.5%
Subtotal-Taxes	18,413,831	18,522,400	19,747,776	106.6%	7.2%
320 Licenses & Permits	727,066	651,500	916,312	140.6%	26.0%
330 Intergovernmental Revenues	890,364	1,214,510	1,995,148	164.3%	124.1%
340 Charges for Goods & Services					
Administrative Support	984,594	1,031,000	1,031,000	100.0%	4.7%
Engineering	869,453	1,488,500	1,545,305	103.8%	77.7%
Public Safety	324,292	415,000	311,048	75.0%	-4.1%
Parks & Recreation Programs	1,222,528	1,205,100	140,463	11.7%	-88.5%
Community Development	223,949	186,000	362,819	195.1%	62.0%
Sales of Merchandise/Misc.	102,342	105,000	62,981	60.0%	-38.5%
Subtotal-Charges for Services	3,727,158	4,430,600	3,453,616	77.9%	-7.3%
350 Fines and Penalties	992,390	966,300	643,672	66.6%	-35.1%
360 Miscellaneous Revenues	650,741	457,750	394,696	86.2%	-39.3%
390 Other Financing Resources	551,697	500,000	500,000	100.0%	
<b>Total General Fund Revenues</b>	<b>\$25,953,247</b>	<b>\$26,743,060</b>	<b>\$27,651,220</b>	<b>103.4%</b>	<b>6.5%</b>

**Property Tax** – This source of revenue grew by 4.4% year over year, which represents an increase in the base levy, along with new construction of about 1.0%. It also includes a payment of over \$400,000 in December from a major delinquent taxpayer. The property tax levy for 2020 was set at \$7.62 million, but since we typically don't collect the entire levy in the year it is levied, the 2020 budget was set below the expected levy. The unexpected collection of the delinquency pushed this well over budget, and contributed to the overall increase in General Fund.

**Sales Tax** – Although the budget was conservatively estimated, and earlier in the year we anticipated a reduction from the economic disruption caused by COVID-19, sales tax receipts came in strong, bolstered by strong construction activity and the continuation of the increase caused by a change in state and federal law adding sales tax to some remote sales activity. 2020 increased 4.1% over 2019 actual levels. The 2021 budget of \$7,200,000 is set below 2020 actual, and as we recover from the COVID shutdown, and realize sales tax from major construction projects (including our Larson Recreation Center), this major revenue source should continue growing into 2021.

**Sales Tax-Public Safety** – This new revenue source was approved by voters in the fall of 2019, and started to be collected on April 1, 2020. We only budgeted for 7 months to be actually received, (April sales tax gets remitted to the City in June). However, accounting rules indicate we need to count the January and February receipts in prior year business (i.e. record revenue based on the timing of the underlying transaction), so 2020 is counting 9 months of activity. We estimated about \$100,000 per month, and this slightly exceeded that estimate.

**Utility Tax** – This revenue source experiences fluctuations either from rate adjustments or fluctuations in usage. Year end results showed this major category of revenue meeting the 2020 budget, although there was a reduction compared to the prior year, coming in 2.4% under 2019. Rate increases were offset by the continuing downward trend in telephone utility taxes which is expected as more households abandon their land lines, and phone plans emphasize the purchase of data versus phone service. Electric tax was down slightly, driven both by climate conditions, and the COVID shut down. This also reflects a 9.6% reduction in solid waste rates which we were able to accomplish because of the favorable outcome of the hauler contract at the end of 2019.

**Gambling Taxes**—This revenue stream came in about \$130,000 below prior year. It was harmed by the COVID shutdown. Council reduced the card game tax rate over five years, so some year-over-year reduction is expected.

**Other Taxes**—This revenue consists of Leasehold Excise and Admissions taxes. 2020 actual was about \$55,000 below prior year. Leasehold Excise Tax about matched budget, but Admissions Tax was negatively affected by the COVID shutdown.

**Licenses and Permits** – This revenue is generated by the business and development community, and is difficult to budget because it is volatile by nature. 2020 results exceeded both the budget estimate and 2019 actual. Business licenses continued to show a steady increase. Building permits were significantly greater than 2019, which is an indicator of future construction-related sales tax.

**Intergovernmental Revenue** – The major component of intergovernmental revenue is typically State-shared revenue, which was stable from 2019 to 2020. The major increase comes from the receipt of federal CARES Act grant funding. In total the City received just over \$1 million, but some was allocated directly out to other funds addressing COVID issues, so the net amount recorded in General Fund is \$839,000. This revenue source also included both the SAFER grant for additional firefighters, and the COPS grant for additional police officers.

**Charges for Goods and Services** primarily consist of:

- Fees charged for Parks and Recreation Programs;
- The City Administrative fee charged to funds for the services provided by the executive branch and finance;
- Engineering services charged both to internal projects and external developers; and
- School Resource Officers reimbursed by Moses Lake School District

This revenue source was only 77.9% received through the year. The Parks and Recreation program revenues are greatly reduced because of COVID, but there is also a corresponding reduction in direct costs to run the programs. The Moses Lake School District did not reimburse for SRO while school was not in session in the physical school buildings, but the new criminal justice sales tax was applied to keep the police department whole. Engineering services had a planned increase going into the 2020 budget so that General Fund can also recoup administrative costs tied to the program. This additional revenue was earmarked to support the salary increases that resulted from a pay and compensation study that was implemented the beginning of 2020.

**Fines and Penalties** consist almost entirely of fines generated by the red-light camera program, which totaled \$629,000. Some of the cameras were not operational for some of the year, and COVID's stay at home order greatly reduced the number of cars on our streets. Payments for the operation of the cameras amounted to about \$470,000, netting \$159,000 for Police Department operations in 2020.

**Miscellaneous Revenues** include interest earnings on investments and facility rentals. This category was below both prior year actual and budget because of a significant downturn in the interest rate environment, and no aquatic center rental activity in 2020.

**Other Financing Resources** is made up primarily of a transfer from the Water Department of excess maintenance and operating charges as authorized by RCW 35.23.535, (\$500,000 budgeted).

**Summary** --Overall, 2020 General Fund revenue of \$27,651,220 grew by \$1,697,973 or 6.5% over the 2019 actual of \$25,953,247. The major components of that growth were because of the delinquent property tax receipt; continued growth in general sales taxes; a new public safety sales tax; and engineering charges for administrative services. These 4 items are anticipated to continue into 2021. One-time effects include an increase because of the federal CARES Act grant, which was about offset by the reduction in Parks and Recreation program revenue because of the COVID-19 shutdown.

### ***General Fund Expenditure Analysis***

#### **General Fund Expenditures As of December 31, 2020 - 100% of Year**

	2019		2020		19 vs 20
	Actual	Adopted Budget	Actual	Percent Spent	Percent Change
Legislative	\$ 348,327	\$ 382,308	\$ 358,196	93.7%	2.8%
Executive	1,239,972	1,087,306	1,046,906	96.3%	-15.6%
Finance	1,100,384	1,237,090	1,167,458	94.4%	6.1%
Community Development	1,411,301	1,746,631	1,577,606	90.3%	11.8%
Legal	208,641	192,800	211,192	109.5%	1.2%
Misc. Services	1,808,263	1,915,890	2,347,810	122.5%	29.8%
Library	78,976	82,100	78,269	95.3%	-0.9%
Engineering	2,055,148	2,289,531	2,235,439	97.6%	8.8%
Parks & Recreation	5,875,717	6,467,411	5,174,794	80.0%	-11.9%
Police	7,644,601	8,855,366	8,080,864	91.3%	5.7%
Fire	3,819,916	4,558,855	4,168,936	91.4%	9.1%
<b>Total General Fund Expenditures</b>	<b>\$25,591,246</b>	<b>\$28,815,288</b>	<b>\$26,447,470</b>	<b>91.8%</b>	<b>3.3%</b>

Since General Fund is over 57% staffing, events effecting total payroll have a significant impact on budgets. Position vacancies may start out being an “overage” because of the cashout of earned accrued leave balances, but then can produce savings when the position is vacant for any length of time. The City has had several high-level positions vacant for an extended period, i.e. Community Development and Human Resources Directors, and Parks Maintenance Superintendent. Many variances in individual divisions are the result of position vacancies.

When the economic shutdown occurred, operating divisions generally tried to curb spending, since we were not sure how our revenues would react. Travel budgets remain largely unspent as most conferences were converted to virtual webinars. We are also seeing the reduction in Parks and Recreation because of the pandemic. The aquatic center did not open to the public last summer, and other programs were either eliminated or “re-tooled”.

The only 2 General Fund departments that exceeded budget are both tied to COVID. When the pandemic hit, the City had many legal issues to navigate, including emergency declarations and administering new federal employee benefit programs, so the Legal budget exceeded the 2020 budget. Also, we received over \$1 million in the federal Cares Act grant, and there were programs spread in several funds throughout the City. Because of the short turn around time to complete projects, and because the grant allowed us to reimburse for public safety personnel, we submitted our request for reimbursement in September with the knowledge that some of the funding requested for public safety personnel in the grant application would still be spent in other funds, in accordance with Council directive. To keep our records “clean” for the upcoming audit, we posted revenue from the grant to funds to match the expenditures as requested, and then did transfers to match the CARES Act budget for expenses that weren’t completed in time for the grant reimbursement request. For example, the upgrade to the sound system in Council Chambers and the Auditorium was paid out of the Building Maintenance Fund, and setting up the new sleeping center was paid from the new Homeless Services Fund. These additional transfers were made from Miscellaneous Services. This was anticipated when we did the final 2020 budget adjustment, but because General Fund was so far underspent, we chose not to add to the General Fund’s total budget.

Both Police and Fire were increasing staffing levels, assisted by federal grants. Because they were better staffed in 2020, both departments experienced a reduction in overtime, both below prior year and budget.

Because current results are adding to the General Fund balance, we are proposing additional transfers to internal service funds to build reserves for vehicle replacement; to ensure sufficient resources for the financial and human resources software conversion as well as the asset management and permitting software packages, and to rebuild some reserves that were used in the Risk Management Fund. According to the newly adopted Financial Policies, Council retained authority to approve additional transfers. Additional transfers proposed from General Fund include \$350,000 more to Fleet Maintenance for equipment replacement; \$50,000 to Central Services for the new softwares, and \$75,000 to the Risk Management Fund’ to partially replenish reserves used in 2020.

Overall, General Fund expenditures were below the 2020 budget by about \$2.4 million or 8.2%, If the additional internal service fund transfers noted above are done, General Fund would still be underspent to budget by \$1.9 million below the authorized budget.

**Other Funds Revenues and Expenditures**

**As of December 31, 2020 - 100% of Year**

	2019		2020		19 vs 20
		Amended		Percent	Percent
<b>Revenues</b>	Actual	Budget	Actual	to Budget	Change
Operating/Enterprise Funds	\$37,625,189	\$36,150,649	\$40,795,351	112.8%	8.4%
Capital Improvement Funds	7,973,837	16,345,600	5,296,052	32.4%	-33.6%
Risk Mgmt/Employee Benefit	704,765	790,000	834,527	105.6%	18.4%
Debt Service Funds	2,269,748	2,268,797	2,268,797	100.0%	0.0%
<b>Subtotal-Revenue</b>	<b>\$48,573,539</b>	<b>\$55,555,046</b>	<b>\$49,194,727</b>	<b>88.6%</b>	<b>1.3%</b>
<b>Expenditures</b>					
Operating/Enterprise Funds	\$36,732,743	\$41,766,214	\$38,180,406	91.4%	3.9%
Capital Improvement Funds	6,471,837	22,085,000	7,573,785	34.3%	17.0%
Risk Mgmt/Employee Benefit	837,344	1,027,000	978,614	95.3%	16.9%
Debt Service Funds	2,269,615	2,270,119	2,269,294	100.0%	0.0%
<b>Subtotal-Expenditures</b>	<b>\$46,311,539</b>	<b>\$67,148,333</b>	<b>\$49,002,099</b>	<b>73.0%</b>	<b>5.8%</b>

Year end results generally performed as expected, with revenue meeting or exceeding budget, and expenditures constrained under budget. Variances in capital funds are related to timing of major projects. Generally, operating funds pulled back from spending because of the uncertainty of revenue stability. Like General Fund, there were also natural reasons for some unspent budget (such as travel costs related to training).

***Funds under budget by more than 10%***

**Other Operating/Enterprise:**

- **Tourism Activities** fund only spent 80% of the budget, because many of the events authorized to be supported were cancelled or scaled back. Even though we earlier anticipated using Fund Balance because of the COVID revenue drop, this fund ended 2020 still adding \$36k to its balance.
- **Grants and Donations** fund includes special programs for the Museum, which were mainly cancelled. There are also funds designated for Police special units, which are in process, and will be carried forward into 2021.
- **Homeless Services** was a new fund, and was not able to spend all of its allotted funding by the end of the year.

- **Central Services, Building Maintenance, and Fleet Maintenance** funds combine operating and capital projects. These funds were underspent primarily because of the timing of expenditures on the new financial management and the work order/permitting systems; delay in constructing a new vehicle wash that was originally included in the 2020 budget (but is on hold indefinitely), and vehicle replacement purchases respectively.

**Capital Improvement:**

- **Street Repair/Reconstruction** fund was below budget by about \$780,000 because of a favorable bid environment and the timing of the Stratford Road pavement project, which was substantially completed in 2020, but will have some carryforward into 2021 to totally complete the project.
- **Water/Sewer Construction** was underspent by about \$2,700,000 as several projects were in various stages of completion. Unspent project budgets will be carried-forward into the 2021 budget as non-lapsing appropriations.

***Funds Exceeding Budget:***

Fortunately, no budgets meet this category in 2020.

***Other Discussion:***

As mentioned above, there are some timing issues that caused the 2020 budget to be underspent. We will analyze the 2021 budget, to determine if some of these items will need to be carried forward in the next appropriation ordinance.

## **Fund Balance Analysis**

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### **Change in Fund Balance**

	1/1/2020 Beginning Balance	2020 Actual Revenue	2020 Actual Expenditures	12/31/20 Ending Balance	Ending Bal as % of Expend.
General Fund	\$ 6,451,931	\$ 27,567,873	\$ 26,447,470	\$ 7,572,334	28.6%
Operating/Enterprise Funds	10,738,267	40,795,351	38,180,406	13,353,212	35.0%
Capital Improvement Funds	12,884,407	5,296,052	7,573,785	10,606,674	140.0%
Risk Mgmt/Employee Benefit	811,202	834,527	978,614	667,115	68.2%
Debt Service Funds	1,496,689	2,268,797	2,269,294	1,496,192	65.9%
<b>Total City Fund Balances</b>	<b><u>\$32,382,497</u></b>	<b><u>\$76,762,600</u></b>	<b><u>\$75,449,569</u></b>	<b><u>\$33,695,528</u></b>	

Fund Balances (or reserves) are prudent to maintain in order to address cash flow fluctuations (i.e. property tax is only collected twice a year in April and October); to respond to emergencies; to match grant opportunities that may arise; and to allow Council some ability to try new programs. The 2020 actual results of expenditures and revenues netted an overall increase in total City fund balances of about \$1.3 million.

Council approved a Financial Management Policy in early 2021 that set out minimum reserve balances. All funds exceed the established minimums.

**General Fund** added about \$1.1 million, bringing the total fund balance to \$7.5 million or 26.3% of the actual 2020 expenditures. Our policy is that General Fund maintain a 60-day reserve or 16.7%. General Fund ended 2020 exceeding that target, which gives some extra reserves going into 2021. Because we have enough excess, we are proposing setting aside \$1.8 million as a contingency that could only be used in emergency situations.

**Operating/Enterprise Funds** added just over \$2.6 million to reserves, with the largest increases being in Water/Wastewater and Fleet Maintenance funds. We are proposing for Council to approve an additional transfer to the Water/Wastewater capital fund, since the recent cost of service study identified several projects that are needed in the next few years. Equipment Rental is holding the LOCAL program debt proceeds waiting to pay the final installments of 2 fire apparatus. We are also proposing to add to the transfer to Equipment Rental from various operating funds as reserve balances and budgets allowed, to enhance the vehicle replacement fund. The largest use of fund balance was Stormwater, as a major capital project was completed in 2020.

**Capital Funds** used \$2.3 million of their fund balances with most of this in the Water/Wastewater fund as they accomplished major projects in 2020. As discussed earlier,

capital fund balances can fluctuate based on the timing of significant projects. A typical pattern is to grow the fund balance for a few years, and then spend it down on a major project.

**Risk Management/Employee Benefit Reserve Funds** carry reserves primarily for the general liability program and the Firemen's Relief and Pension Fund.

In the **Debt Service** funds payments were made as expected, and fund balances are virtually unchanged. Bond issues often have covenants to maintain minimum reserve balances. Revenue bonds typically require one year of debt service payments to remain in reserves. The ending balance of about \$1.5 million is in compliance with required covenants.

**Conclusion:**

As we go into 2021, we have healthy reserve balances. Even though COVID reduced some revenue sources, expenditures were also reduced, so that ending fund balances are exceeding levels set by policy. Management will continue to monitor the economic situation as we come out of the COVID pandemic and respond accordingly.

**CITY OF MOSES LAKE**  
**2020 Actual vs. Budget Variance**  
Year End 2020

100% of year completed

	<b>01/01/20 Actual Begin. Fund Bal</b>	<b>2020 Budget- Amended Revenues</b>	<b>2020 YTD Actual Revenues</b>	<b>% Received</b>	<b>2020 Amended Budget</b>	<b>2020 YTD Actual Expenditure</b>	<b>% Expended</b>	<b>2020 (Use) Gain of Fund Balance</b>	<b>12/31/20 Ending Fund Balance</b>
<b>General Fund</b>									
Legislative					\$ 382,308	\$ 358,196	93.7%	24,112	
Executive					1,087,306	1,046,906	96.3%	40,400	
Finance					1,237,090	1,167,458	94.4%	69,632	
Community Development					1,746,631	1,577,606	90.3%	169,025	
Legal					192,800	211,192	109.5%	(18,392)	
Misc. Services					1,915,890	2,347,810	122.5%	(431,920)	
Library					82,100	78,269	95.3%	3,831	
Engineering					2,289,531	2,235,439	97.6%	54,092	
Parks & Recreation					6,467,411	5,174,794	80.0%	1,292,617	
Police					8,855,366	8,080,864	91.3%	774,502	
Fire					4,558,855	4,168,936	91.4%	389,919	
<b>Total General Fund</b>	\$ 6,451,931	\$ 26,743,059	\$ 27,567,873	103.1%	28,815,288	26,447,470	91.8%	\$ 1,120,403	\$ 7,572,334
<b>Other Operating/Enterprise</b>									
Tourism Activities -102	745,575	765,000	582,522	76.1%	685,400	546,423	79.7%	36,099	781,674
Grants & Donations -103	765,940	417,600	546,670	130.9%	583,300	478,031	82.0%	68,639	834,579
Homeless Services - 110		392,000	318,864	81.3%	392,000	270,984	69.1%	47,880	47,880
Paths & Trails - 114	101,292	2,000	12,086	604.3%	31,000	27,577	89.0%	(15,491)	85,801
Streets - 116	668,091	2,518,000	2,658,151	105.6%	2,763,763	2,523,766	91.3%	134,385	802,476
Transportation Benefit District - 170	556,767	1,601,000	1,791,289	111.9%	1,650,000	1,650,000	100.0%	141,289	698,056
Water/Wastewater Operating - 410	2,075,849	13,034,300	13,785,394	105.8%	13,310,935	12,805,381	96.2%	980,013	3,055,862
Sanitation -490	343,788	4,220,000	4,212,288	99.8%	4,075,000	3,903,139	95.8%	309,149	652,937
Stormwater - 493	514,464	940,000	979,941	104.2%	1,333,320	1,223,586	91.8%	(243,645)	270,819
Airport - 495	96,645	27,000	36,194	134.1%	54,059	27,908	51.6%	8,286	104,931
Ambulance - 498	621,497	2,902,640	3,377,485	116.4%	3,358,436	3,260,323	97.1%	117,162	738,659
Central Svc - 517	498,924	1,673,600	2,234,952	133.5%	2,339,581	2,002,681	85.6%	232,271	731,195
Equipment Rental -519	2,663,786	3,795,309	6,160,369	162.3%	6,231,724	5,494,726	88.2%	665,643	3,329,429
Build Maint -528	1,085,649	3,862,200	4,099,146	106.1%	4,957,696	3,965,881	80.0%	133,265	1,218,914
<b>Total Other Operating/Enterprise</b>	10,738,267	36,150,649	40,795,351	112.8%	41,766,214	38,180,406	91.4%	2,614,945	13,353,212

**CITY OF MOSES LAKE**  
**2020 Actual vs. Budget Variance**  
Year End 2020

**100% of year completed**

	<b>01/01/20 Actual Begin. Fund Bal</b>	<b>2020 Budget- Amended Revenues</b>	<b>2020 YTD Actual Revenues</b>	<b>% Received</b>	<b>2020 Amended Budget</b>	<b>2020 YTD Actual Expenditure</b>	<b>% Expended</b>	<b>2020 (Use) Gain of Fund Balance</b>	<b>12/31/20 Ending Fund Balance</b>
<b>Capital Improvement</b>									
Street Repair/reconst -119	2,069,361	2,315,600	2,600,748	112.3%	3,280,000	2,496,744	76.1%	104,004	2,173,365
Parks & Recreation Improvement-314	300,057	12,480,000	906,350	7.3%	11,500,000	603,444	5.2%	302,906	602,963
Park Mitigation Capital Proj-315	705,082	-	78,154		680,000	680,000	100.0%	(601,846)	103,236
Water Rights - 471	1,934,340		160,800		150,000	-	0.0%	160,800	2,095,140
Water/Sewer Construction-477	7,875,568	1,550,000	1,550,000	100.0%	6,475,000	3,793,597	58.6%	(2,243,597)	5,631,971
<b>Total Capital Improvement</b>	<b>12,884,407</b>	<b>16,345,600</b>	<b>5,296,052</b>	<b>32.4%</b>	<b>22,085,000</b>	<b>7,573,785</b>	<b>34.3%</b>	<b>(2,277,733)</b>	<b>10,606,674</b>
<b>Risk Mgmt/Employee Benefit Reserves</b>									
Unemployment Compensation - 501	14,795	30,000	61,352		66,500	63,149	95.0%	(1,797)	12,998
Risk Management -503	444,019	727,000	727,523	100.1%	910,000	880,560	96.8%	(153,037)	290,982
Firemen's Relief & Pension - 611	352,388	33,000	45,652	138.3%	50,500	34,905	69.1%	10,747	363,135
<b>Total Employee Benefit Reserves</b>	<b>811,202</b>	<b>790,000</b>	<b>834,527</b>	<b>105.6%</b>	<b>1,027,000</b>	<b>978,614</b>	<b>95.3%</b>	<b>(144,087)</b>	<b>667,115</b>
<b>Debt Service</b>									
GOB 2016 Refunding-286	184,433	381,217	381,217	100.0%	381,442	381,292	100.0%	(75)	184,358
Water-Sewer 2011 Bond-450	8,306	565,000	565,000	100.0%	565,538	565,238	99.9%	(238)	8,068
Bond Reserve-2011 451	567,600	-			-	-	-	-	567,600
Water-Sewer 2004 Bond-452	7,044	676,250	676,250	100.0%	676,850	676,550	100.0%	(300)	6,744
Water-Sewer 2004 Bond Reserve-453	701,500				-	-	-	-	701,500
PWTF W/S Debt Serv - 485	20,177	569,930	569,930	100.0%	569,930	569,956	100.0%	(26)	20,151
2015 GO Bond Redempt- 487	7,629	76,400	76,400	100.0%	76,359	76,258	99.9%	142	7,771
<b>Total Debt Service</b>	<b>1,496,689</b>	<b>2,268,797</b>	<b>2,268,797</b>	<b>100.0%</b>	<b>2,270,119</b>	<b>2,269,294</b>	<b>100.0%</b>	<b>(497)</b>	<b>1,496,192</b>
<b>Total City Budget</b>	<b>\$ 32,382,497</b>	<b>\$ 82,298,105</b>	<b>\$ 76,762,600</b>	<b>93.3%</b>	<b>\$ 95,963,621</b>	<b>\$ 75,449,569</b>	<b>78.6%</b>	<b>\$ 1,313,031</b>	<b>\$ 33,695,528</b>