

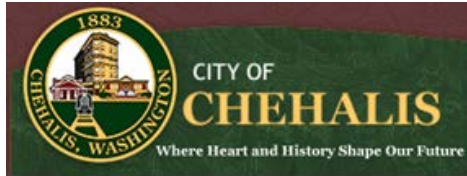
# **City of Chehalis**



## **Quarterly Council Financial Report First Quarter 2020**

**For the Period Ending  
March 31, 2020  
(January through March)**

**The City of Chehalis, Washington**



**Date:** April 22, 2020

**TO:** Jill Anderson, City Manager  
City Council Members

**From:** Chun Saul, Finance Director

**SUBJECT: Financial Status Report – First Quarter 2020**

---

## **INTRODUCTION**

This document provides a summary review of the City's financial activities and status for the first quarter 2020.

First report provides a summary of all City funds with their beginning cash balances, total revenues and transfers in, total expenditures and transfers out, changes in fund balances during the year, and estimated ending cash balances. Second set of reports provides two-year comparative financial data of year-to-date (YTD) actual revenues and expenditures compared to the budget for the General Fund and the major enterprise funds.

The reports have been formatted to be consistent with the budget for ease of comparison and review of information. Comparisons and variances shown are based on straight line projections. The YTD target for March is 25% (3 of 12 months).

## **CITY-WIDE OVERVIEW**

Overall, on a city-wide basis, the city has received \$6,160,966 or 23.8% of the 2020 revenue budget (including transfers-in) and has expensed \$5,812,565 or 19.8% of the 2019 approved appropriations (including transfers-out) during the first quarter.

Total revenues received is 1.2% or \$309,406 below the YTD target amount. Property tax is one of the key factors for this variance, which is explained in more detail in the general fund revenues section below.

**City of Chehalis**  
**City-wide, All Funds Funds Combined - Budget to Actual**  
**For the First Quarter Ending March 31, 2020**

| <b>City-Wide, All Funds</b> | 2020 Budget  | 2020 YTD<br>3/31/2020 | YTD % of<br>Budget | Budget to Actual     |            |
|-----------------------------|--------------|-----------------------|--------------------|----------------------|------------|
|                             |              |                       |                    | Variance<br>Positive |            |
| Revs. & Transfers In        | \$25,881,487 | \$ 6,160,966          | 23.8%              | \$                   | (309,406)  |
| Exps. & Transfers Out       | 29,291,890   | 5,812,565             | 19.8%              |                      | 1,510,408  |
| Balance                     | (3,410,403)  | 348,401               | -10.2%             | \$                   | 1,201,002  |
| Beginning Fund Balance      | 23,401,490   | 23,401,490            | 100.0%             |                      | 17,551,118 |
| Ending Fund Balance         | \$19,991,087 | \$ 23,749,891         | 118.8%             | \$                   | 18,752,120 |

During the first quarter, the City has expensed 23% of the 2020 operating expenditures budget, 18.4% of the capital expenditures budget, and 4.3% of the debt service budget. Significant amount of debt service payments will be made in June and December.

**Bottom Line:** The City operated within normal budget parameters.

The revenue and expenditure variances for the General Fund and the major enterprise funds are explained in detail in the fund overview section below.

**GENERAL FUND OVERVIEW**

The General Fund's YTD total revenue is \$366,537 below of the three-month target amount. Total YTD expenditures is \$229,512 below the three-month target amount. Total expenditures exceeded the total revenues by \$233,231 during the first quarter. The fund balance as of March 31, 2020 is \$1,228,893, which is about 12% of the general fund revenue budget.

General Fund - Budget to Actual  
For the First Quarter Period Ending March 31, 2020

| General Fund                     | 2020 Budget   | YTD Actual<br>3/31/2020 | YTD Actual<br>% of Budget | YTD Target                      |           |
|----------------------------------|---------------|-------------------------|---------------------------|---------------------------------|-----------|
|                                  |               |                         |                           | Variance Positive<br>(Negative) |           |
| Revenues & Transfers-In          | \$ 10,294,652 | \$ 2,207,126            | 21.4%                     | \$                              | (366,537) |
| Exps. & Transfers-out            | 10,679,474    | 2,440,357               | 22.9%                     |                                 | 229,512   |
| Changes in Fund Balance          | (384,822)     | (233,231)               | 60.6%                     |                                 | (137,025) |
| Beginning Fund Balance           | 1,490,637     | 1,462,124               |                           |                                 |           |
| Ending Fund Balance              | \$ 1,105,815  | \$ 1,228,893            |                           |                                 |           |
| Ending Fund Balance % of Revenue |               |                         | 12%                       |                                 |           |

**General Fund Revenues:**

Total tax revenues received is \$1,871,067 or 21.4% of the 2020 budget. This is \$310,969 below the YTD target amount. Total tax revenues make up 84.8% of total general fund revenues received through March 2020.

Property Tax revenue received is \$89,625 or 4.6% of the 2020 budget. This is the normal trend for this time of the year. The first half of property tax is due in April and will be received by the city in May. Until then, the actual property tax revenues will be below the YTD target %.

Sales Tax revenue received is \$1,272,643 or 24.7% of the 2019 budget. This total includes regular sales and use tax, Brokered Natural Gas sales tax, and Criminal Justice sales tax. Criminal Justice sale tax of 0.1% is imposed by county and revenue is shared with cities. This only can be used for criminal justice.

Sales tax is the City's largest revenue source. Sales tax revenues make up 68% of the total general fund revenues received in the first quarter of 2020.

Regular sales and use tax revenue received in the first quarter is \$1,214,180 or 24.5% of the 2020 budget and is \$24,060 below the YTD target amount.

About \$67,347 or 5.6% of the YTD 2020 local sales and use tax is from aggregated construction activities (construction of buildings, heavy and civil engineering, and specialty trade contractors). As predicted, the sales tax from construction activities declined by \$34,127 or 33.6% when compared to 2019 first quarter. Sales tax revenues trend will be closely monitored throughout the year.

**Sales tax received in the first quarter is for sales from November and December 2019 and January 2020. Thus, it has no impact from the Governor's Stay Home, Stay Safe order that went effect on March 23, 2020 for the COVID-19 pandemic. We are expecting substantial reduction in sales tax revenues in the second quarter and through the rest of the year 2020. March and April sales tax will be remitted to the City in May and June, and we will know the actual impact at that time.**

Utility Tax revenue received is \$493,640 or 31.0% of the 2020 budgeted amount and is \$95,481 ahead of the YTD target. Electricity and gas utility tax revenues are ahead of the YTD target by \$72,041 and \$30,005, respectively. The 2020 first quarter utility tax revenues increased by 6% or \$27,954 when compared to the 2019 first quarter.

License and Permit fee revenue received is \$49,868 or 25% of the 2020 budget. This includes business licenses fees and non-business licenses and permit fees (i.e., building permit fees, animal licenses, and gun permits).

Intergovernmental revenue received is \$112,555 or 18.6% of the 2020 budget. This category includes intergovernmental grants, state shared revenues, and the Main Street B&O Tax Credit.

State Shared revenue received is \$63,795 or 25.4% of the 2020 budget. This category includes Multimodal Transportation, Streamlined Sales Tax (SST) Mitigation, Criminal Justice Special Program, Marijuana Enforcement, Marijuana Excise Tax, DUI cities, Liquor Excise Tax and Liquor Board Profits, and PUD Privilege Tax.

Charges for goods and services revenue received is \$47,566 or 14.3% of the 2020 budget. This category includes charges for fire and police services, plan check review fees, and recreation program fees. Recreation program fees make up about 51% of the budget in this category. YTD parks and recreation program revenue is 3.9% of the 2020 budget. A significant portion of the recreation program fee revenues are typically received during the summer months. **However, significant revenue reduction from recreation program fee is anticipated this year due to the COVID-19 pandemic impact on recreational activities.**

### **General Fund Expenditures and Transfers-out**

Total expenditures and transfers for the first quarter is \$2,440,357 or 22.9% of the 2020 budget. This is \$229,512 below the three-month target amount.

YTD salaries and benefits totaled \$1,758,531 or 23.4% of the 2020 budget and makes up 72% of the total General Fund expenditures for the first quarter of 2020.

YTD expenditures for most departments are within the three-month target amount. City Manager, Finance, Legal Services, and Human Resources departments slightly exceeded the three-month target amounts. Payments for annual services contract such as WCIA insurance and software maintenance are some of the factors for the YTD expenditures going over the YTD target amount. We will monitor these areas in the next quarter to see if any budget adjustments are necessary.

YTD expenditures for public safety (police and fire) is \$1,434,296 and makes up about 58.8% of the total general fund expenditures. YTD expenditures for public works streets and facilities/parks is \$369,514 and make up about 15.1% of the total general fund expenditures.

**Bottom Line:** Overall, the general fund operated within the budget parameters.

### **ENTERPRISE FUNDS**

#### **Wastewater Fund**

Total revenues received in the first quarter is \$1,295,547 or 23.2% of the 2020 budget. This is \$99,552 below the three-month target amount. The key contributing factors for year-to-date revenues being below the target amount are 1) annual discharge service charge budgeted for \$175,000 has not yet been received and 2) payments from Napavine and Lewis County Sewer District #1 for the cost sharing of CRWRF capital facilities is budgeted for \$277,378, however, these payments are received in June and December each year.

Total operating expenditures is \$753,259 or 23.8% of the 2020 budget. Total expenditures incurred for debt service and capital expenditures are 1.1% and 47.9% of the 2020 budget, respectively.

Total revenues received exceeded total expenditures by \$233,036 during the first quarter of 2020.

### **Water Fund**

Total revenues received in the first quarter is \$696,378 or 21.7% of the 2020 budget. This is \$105,692 below the three-month target amount. Charges for services is 22.1% of the 2020 budget and \$83,677 below the three-month target. Historically, water consumptions go up during the summer and fall months. Utility hookup and connection fee revenue is budgeted for \$131,770, but only \$2,771 or 2.1% has been realized in the first quarter.

Total operating expenditures is \$588,958 or 25.1% of the 2020 budget. Total expenditure incurred for debt service and capital expenditures are 0% and 1.7% of the 2020 budget, respectively.

Total revenues received exceeded the total expenditures by \$72,101 in the first quarter of 2020.

### **Storm and Surface Water Fund**

Total revenues received in the first quarter is \$195,545 or 26.6% of the 2020 budget. This is \$11,621 ahead of the three-month target amount.

Total operating expenditures is \$128,058 or 25.2% of the 2020 budget. Total capital expenditures incurred in the first quarter is 2.2% of the 2020 budget.

Total revenues received exceeded total expenditures by \$63,566 in the first quarter of 2020.

### **Airport Fund**

Total revenues received in the first quarter is \$616,122 or 31.2% of the 2020 budget. YTD fuel sales is 26.9% of the 2020 budget and is \$10,299 ahead of the three-month target. Intergovernmental revenue (grant) received is 170.6% of the 2020 budget. We had anticipated to receive a grant reimbursement from the State Department of Transportation for the Taxiway Realignment project by the end of 2019, but the payment was not received until early January 2020, which was not included in the 2020 grant revenue budget. A budget amendment will be prepared after the 2<sup>nd</sup> quarter to reflect the actual revenues.

Total operating expenditures is \$302.657 or 26.2% of the 2020 budget. This is \$13,469 ahead of the three-month target amount. YTD fuel purchases exceeded the three month-target by \$16,800.

Total revenues received exceeded total expenditures by \$228,112 in the first quarter of 2020.

**TREASURER’S REPORT – CASH AND INVESTMENTS**

The city’s total cash, deposits, and investments as of March 31, 2020 is \$23,749,891. About 89% or \$21,097,336 of the city’s cash is invested and earns interests. The remaining 11% or \$2,652,555 is deposited in non-interest-bearing checking accounts to cover on-going operational cash flow needs. A summary of cash funds and investment types are as follows:

| City of Chehalis Cash, Deposits & Investment - Total Combined All Funds |                   |            |
|-------------------------------------------------------------------------|-------------------|------------|
| Account Type                                                            | Balance 3/31/2020 | % of Total |
| Checking & Revolving Cash Fund                                          | 2,552,496         | 10.7%      |
| Money Market & Savings                                                  | 187,468           | 0.8%       |
| Local Government Investment Pool (LGIP)                                 | 19,279,045        | 81.2%      |
| US Govt Agency Securities (Bonds)                                       | 1,730,882         | 7.3%       |
| Total                                                                   | \$ 23,749,891     | 100.0%     |

**Only 5.2% or \$1,228,893 of the total cash and investments belongs to the General Fund. Other than the General Fund, all other funds are restricted funds which account for specific revenues or resources that are legally restricted or designated to finance particular activities of the city, such as utilities and Airport.**

Total YTD investment interest earnings through March 31, 2020 totaled \$108,341. The LGIP average net earnings rate for the first quarter 2020 and 2019 were 1.5646% and 2.5094%, respectively. The LGIP net earnings rate has declined from 1.7225% from the beginning of 2020 to 1.2926% at the end of March 2020.

**FISCAL IMPACT**

As shown.

**RECOMMENDATION**

It is recommended that the City Council review this information and let staff know if there are any questions.

**SUGGESTED MOTION**

N/A

City of Chehalis  
Revenues, Expenditures, and Changes in Fund Balance - Budget to Actual  
2020 First Quarter Financial Statements - All Funds  
As of March 31, 2020

| Fund Type/Name                     | Beginning Fund Balance |                      | Revenues & Transfers |                      |                 | Expenditures & Transfers |                      |                 | Changes in Fund Balance |                      | Ending Fund Balance  |                      |
|------------------------------------|------------------------|----------------------|----------------------|----------------------|-----------------|--------------------------|----------------------|-----------------|-------------------------|----------------------|----------------------|----------------------|
|                                    | 2020 Amended Budget    | Actual 1/1/2020      | 2020 Amended Budget  | YTD 3/31/2020 Actual | YTD % of Budget | 2020 Amended Budget      | YTD 3/31/2020 Actual | YTD % of Budget | 2020 Amended Budget     | YTD 3/31/2020 Actual | 2020 Amended Budget  | Actual 3/31/2020     |
| <b>General Funds:</b>              |                        |                      |                      |                      |                 |                          |                      |                 |                         |                      |                      |                      |
| General Fund                       | \$ 1,490,637           | \$ 1,462,124         | \$ 10,294,652        | \$ 2,207,126         | 21.4%           | \$ 10,679,474            | \$ 2,440,357         | 22.9%           | \$ (384,822)            | \$ (233,231)         | 1,105,815            | \$ 1,228,893         |
| Dedicated Street Fund              | 222,014                | 222,014              | 52,580               | 12,913               | 24.6%           | 201,520                  | 26,654               | 13.2%           | (148,940)               | (13,741)             | 73,074               | 208,273              |
| Building Abatement Fund            | 103,032                | 103,032              | 1,600                | 363                  | 22.7%           | 45,000                   | -                    | 0.0%            | (43,400)                | 363                  | 59,632               | 103,395              |
| Compensated Absences Fund          | 196,908                | 196,908              | 3,640                | 692                  | 19.0%           | 71,488                   | -                    | 0.0%            | (67,848)                | 692                  | 129,060              | 197,600              |
| <b>Total General Funds</b>         | <b>2,012,591</b>       | <b>1,984,078</b>     | <b>10,352,472</b>    | <b>2,221,094</b>     | <b>21.5%</b>    | <b>10,997,482</b>        | <b>2,467,011</b>     | <b>22.4%</b>    | <b>(645,010)</b>        | <b>(245,917)</b>     | <b>1,367,581</b>     | <b>1,738,161</b>     |
| <b>Special Revenue Funds:</b>      |                        |                      |                      |                      |                 |                          |                      |                 |                         |                      |                      |                      |
| Arterial Street Fund               | 121,703                | 121,703              | 162,399              | 37,774               | 23.3%           | 166,019                  | 18,609               | 11.2%           | (3,620)                 | 19,165               | 118,083              | 140,868              |
| Transportation Benefit Dist. Fund  | 2,166,644              | 2,166,644            | 1,882,495            | 293,539              | 15.6%           | 2,354,545                | 88,253               | 3.7%            | (472,050)               | 205,286              | 1,694,594            | 2,371,930            |
| Tourism Fund                       | 420,501                | 420,501              | 243,630              | 56,084               | 23.0%           | 562,483                  | 30,194               | 5.4%            | (318,853)               | 25,890               | 101,648              | 446,391              |
| Community Block Grant Fund         | 24,454                 | 24,454               | 480                  | 86                   | 17.9%           | 1,000                    | -                    | 0.0%            | (520)                   | 86                   | 23,934               | 24,540               |
| HUD Block Grant Fund               | 87,927                 | 87,927               | 1,720                | 310                  | 18.0%           | 2,000                    | -                    | 0.0%            | (280)                   | 310                  | 87,647               | 88,237               |
| LEOFF 1 OPEB Reserve Fund          |                        |                      | 233,549              | 75,273               | 32.2%           | 223,500                  | 38,351               | 17.2%           | 10,049                  | 36,922               | 10,049               | 36,922               |
| <b>Total Special Revenue Funds</b> | <b>2,821,229</b>       | <b>2,821,229</b>     | <b>2,524,273</b>     | <b>463,066</b>       | <b>18.3%</b>    | <b>3,309,547</b>         | <b>175,407</b>       | <b>5.3%</b>     | <b>(785,274)</b>        | <b>287,659</b>       | <b>2,035,955</b>     | <b>3,108,888</b>     |
| <b>Debt Service Funds:</b>         |                        |                      |                      |                      |                 |                          |                      |                 |                         |                      |                      |                      |
| 2011 G.O. Bond Fund                | 1                      | 1                    | 160,914              | 30,195               | 18.8%           | 160,915                  | 30,194               | 18.8%           | (1)                     | 1                    | -                    | 2                    |
| <b>Total Debt Service Fund</b>     | <b>1</b>               | <b>1</b>             | <b>160,914</b>       | <b>30,195</b>        | <b>18.8%</b>    | <b>160,915</b>           | <b>30,194</b>        | <b>18.8%</b>    | <b>(1)</b>              | <b>1</b>             | <b>-</b>             | <b>2</b>             |
| <b>Capital Project Funds:</b>      |                        |                      |                      |                      |                 |                          |                      |                 |                         |                      |                      |                      |
| Public Facilities Reserve Fund     | 1,036,190              | 1,066,995            | 800,824              | 531,847              | 66.4%           | 1,586,356                | 808,893              | 51.0%           | (785,532)               | (277,046)            | 250,658              | 789,949              |
| Automotive/Equip. Reserve Fund     | 240,631                | 240,631              | 3,640                | 839                  | 23.0%           | 202,083                  | 2,706                | 1.3%            | (198,443)               | (1,867)              | 42,188               | 238,764              |
| First Quarter REET Fund            | 136,249                | 136,249              | 112,980              | 26,098               | 23.1%           | 39,982                   | -                    | 0.0%            | 72,998                  | 26,098               | 209,247              | 162,347              |
| Second Quarter REET Fund           | 152,571                | 152,571              | 113,300              | 26,156               | 23.1%           | 33,156                   | -                    | 0.0%            | 80,144                  | 26,156               | 232,715              | 178,727              |
| <b>Total Capital Project Funds</b> | <b>1,565,641</b>       | <b>1,596,446</b>     | <b>1,030,744</b>     | <b>584,940</b>       | <b>56.7%</b>    | <b>1,861,577</b>         | <b>811,599</b>       | <b>43.6%</b>    | <b>(830,833)</b>        | <b>(226,659)</b>     | <b>734,808</b>       | <b>1,369,787</b>     |
| <b>Proprietary Funds:</b>          |                        |                      |                      |                      |                 |                          |                      |                 |                         |                      |                      |                      |
| Garbage Fund                       | 8,002                  | 8,002                | 6,730                | 589                  | 8.8%            | 6,610                    | -                    | 0.0%            | 120                     | 589                  | 8,122                | 8,591                |
| Wastewater Fund                    | 5,377,922              | 5,374,992            | 5,580,395            | 1,295,547            | 23.2%           | 5,649,514                | 1,062,511            | 18.8%           | (69,119)                | 233,036              | 5,308,803            | 5,608,028            |
| Water Fund                         | 7,967,277              | 7,967,916            | 3,208,280            | 696,378              | 21.7%           | 4,672,394                | 624,277              | 13.4%           | (1,464,114)             | 72,101               | 6,503,163            | 8,040,017            |
| Storm & Surface Water Fund         | 1,460,054              | 1,460,054            | 735,695              | 195,545              | 26.6%           | 682,833                  | 131,979              | 19.3%           | 52,862                  | 63,566               | 1,512,916            | 1,523,620            |
| Airport Fund                       | 1,169,630              | 1,169,630            | 1,975,594            | 616,122              | 31.2%           | 1,598,238                | 388,010              | 24.3%           | 377,356                 | 228,112              | 1,546,986            | 1,397,742            |
| <b>Total Proprietary Funds</b>     | <b>15,982,885</b>      | <b>15,980,594</b>    | <b>11,506,694</b>    | <b>2,804,181</b>     | <b>24.4%</b>    | <b>12,609,589</b>        | <b>2,206,777</b>     | <b>17.5%</b>    | <b>(1,102,895)</b>      | <b>597,404</b>       | <b>14,879,990</b>    | <b>16,577,998</b>    |
| <b>Fiduciary Funds:</b>            |                        |                      |                      |                      |                 |                          |                      |                 |                         |                      |                      |                      |
| Firemen's Pension Fund             | 1,013,143              | 1,013,143            | 31,050               | 3,321                | 10.7%           | 80,270                   | 69,852               | 87.0%           | (49,220)                | (66,531)             | 963,923              | 946,612              |
| City Agency Fund                   | 6,000                  | 6,000                | 275,340              | 54,169               | 19.7%           | 272,510                  | 51,726               | 19.0%           | 2,830                   | 2,443                | 8,830                | 8,443                |
| <b>Total Fiduciary Funds</b>       | <b>1,019,143</b>       | <b>1,019,143</b>     | <b>306,390</b>       | <b>57,490</b>        | <b>18.8%</b>    | <b>352,780</b>           | <b>121,578</b>       | <b>34.5%</b>    | <b>(46,390)</b>         | <b>(64,088)</b>      | <b>972,753</b>       | <b>955,055</b>       |
| <b>TOTAL ALL CITY FUNDS</b>        | <b>\$ 23,401,490</b>   | <b>\$ 23,401,491</b> | <b>\$ 25,881,487</b> | <b>\$ 6,160,966</b>  | <b>23.8%</b>    | <b>\$ 29,291,890</b>     | <b>\$ 5,812,566</b>  | <b>19.8%</b>    | <b>\$ (3,410,403)</b>   | <b>\$ 348,400</b>    | <b>\$ 19,991,087</b> | <b>\$ 23,749,891</b> |

Note: May contain rounding differences of +/-1



**City of Chehalis**  
**Comparative Revenues, Expenditures, and Fund Balances - Budget to Actual**  
**March 2019 and 2020**  
**General Fund**

YTD Target % \* 25.00%

| <b>GENERAL FUND (#001)</b>                        | <b>2019<br/>Amended<br/>Budget</b> | <b>YTD<br/>3/31/2019<br/>Actual</b> | <b>2019<br/>YTD % of<br/>Budget</b> | <b>2020<br/>Amended<br/>Budget</b> | <b>YTD<br/>3/31/2020<br/>Actual</b> | <b>2020 YTD<br/>% of<br/>Budget</b> | <b>YTD Target<br/>to Actual<br/>Variance^</b> | <b>Change<br/>2019-2020<br/>YTD Actual</b> |
|---------------------------------------------------|------------------------------------|-------------------------------------|-------------------------------------|------------------------------------|-------------------------------------|-------------------------------------|-----------------------------------------------|--------------------------------------------|
| <b>Revenues:</b>                                  |                                    |                                     |                                     |                                    |                                     |                                     |                                               |                                            |
| <b>Taxes:</b>                                     |                                    |                                     |                                     |                                    |                                     |                                     |                                               |                                            |
| Property Taxes                                    | \$ 1,926,749                       | \$ 42,193                           | 2.2%                                | \$ 1,937,842                       | \$ 89,625                           | 4.6%                                | \$ (394,836)                                  | \$ 47,432                                  |
| Sales and Use Taxes                               | 5,142,110                          | 1,285,328                           | 25.0%                               | 5,147,500                          | 1,272,643                           | 24.7%                               | (14,232)                                      | (12,685)                                   |
| Utility Taxes                                     | 1,576,490                          | 465,686                             | 29.5%                               | 1,592,635                          | 493,640                             | 31.0%                               | 95,481                                        | 27,954                                     |
| Other Taxes                                       | 46,670                             | 16,112                              | 34.5%                               | 50,168                             | 15,159                              | 30.2%                               | 2,617                                         | (953)                                      |
| <b>Total Taxes</b>                                | <b>8,692,019</b>                   | <b>1,809,319</b>                    | <b>20.8%</b>                        | <b>8,728,145</b>                   | <b>1,871,067</b>                    | <b>21.4%</b>                        | <b>(310,969)</b>                              | <b>61,748</b>                              |
| <b>Non-Tax Revenues:</b>                          |                                    |                                     |                                     |                                    |                                     |                                     |                                               |                                            |
| Licenses and Permits                              | 200,575                            | 47,325                              | 23.6%                               | 199,780                            | 49,868                              | 25.0%                               | (77)                                          | 2,543                                      |
| Intergovernmental Revenues                        | 361,521                            | 83,922                              | 23.2%                               | 606,442                            | 112,555                             | 18.6%                               | (39,056)                                      | 28,633                                     |
| <b>Charges for Goods &amp; Services:</b>          |                                    |                                     |                                     |                                    |                                     |                                     |                                               |                                            |
| General Government                                | 14,350                             | 2,268                               | 15.8%                               | 13,450                             | 2,525                               | 18.8%                               | (838)                                         | 257                                        |
| Security/Persons & Property                       | 121,862                            | 23,800                              | 19.5%                               | 64,090                             | 26,788                              | 41.8%                               | 10,766                                        | 2,988                                      |
| Economic Development                              | 91,710                             | 16,604                              | 18.1%                               | 51,760                             | 10,395                              | 20.1%                               | (2,545)                                       | (6,209)                                    |
| Cultre & Recreation                               | 193,900                            | 8,660                               | 4.5%                                | 202,650                            | 7,858                               | 3.9%                                | (42,805)                                      | (802)                                      |
| Physcial Environment & Transportatior             | 215                                | -                                   | 0.0%                                | 430                                | -                                   | 0.0%                                | (108)                                         | -                                          |
| <b>Total for Charges for Goods &amp; Services</b> | <b>422,037</b>                     | <b>51,332</b>                       | <b>12.2%</b>                        | <b>332,380</b>                     | <b>47,566</b>                       | <b>14.3%</b>                        | <b>(35,529)</b>                               | <b>(3,766)</b>                             |
| Fines and Forfeitures                             | 120,110                            | 29,110                              | 24.2%                               | 120,190                            | 31,332                              | 26.1%                               | 1,285                                         | 2,222                                      |
| Miscellaneous                                     | 262,400                            | 68,925                              | 26.3%                               | 262,715                            | 94,738                              | 36.1%                               | 29,059                                        | 25,813                                     |
| <b>Total Non-Tax Revenues</b>                     | <b>1,366,643</b>                   | <b>280,614</b>                      | <b>20.5%</b>                        | <b>1,521,507</b>                   | <b>336,059</b>                      | <b>22.1%</b>                        | <b>(44,318)</b>                               | <b>55,445</b>                              |
| <b>Other Fund Sources:</b>                        |                                    |                                     |                                     |                                    |                                     |                                     |                                               |                                            |
| Transfers-in                                      | 80,000                             | -                                   | 0.0%                                | 45,000                             | -                                   | 0.0%                                | (11,250)                                      | -                                          |
| <b>Total Other Fund Sources</b>                   | <b>80,000</b>                      | <b>-</b>                            | <b>0.0%</b>                         | <b>45,000</b>                      | <b>-</b>                            | <b>0.0%</b>                         | <b>(11,250)</b>                               | <b>-</b>                                   |
| <b>Total Revenues &amp; Fund Sources</b>          | <b>\$ 10,138,662</b>               | <b>\$ 2,089,933</b>                 | <b>20.6%</b>                        | <b>\$ 10,294,652</b>               | <b>\$ 2,207,126</b>                 | <b>21.4%</b>                        | <b>\$ (366,537)</b>                           | <b>\$ 117,193</b>                          |
| <b>Expenditures</b>                               |                                    |                                     |                                     |                                    |                                     |                                     |                                               |                                            |
| <b>Operating Expenditures by Department:</b>      |                                    |                                     |                                     |                                    |                                     |                                     |                                               |                                            |
| City Council                                      | \$ 97,825                          | \$ 24,933                           | 25.5%                               | \$ 98,801                          | \$ 20,952                           | 21.2%                               | \$ 3,748                                      | \$ (3,981)                                 |
| Municipal Court                                   | 497,978                            | 109,646                             | 22.0%                               | 501,538                            | 115,900                             | 23.1%                               | 9,485                                         | 6,254                                      |
| City Manager                                      | 201,348                            | 48,446                              | 24.1%                               | 194,331                            | 56,043                              | 28.8%                               | (7,460)                                       | 7,597                                      |
| Finance                                           | 299,503                            | 75,752                              | 25.3%                               | 301,298                            | 81,525                              | 27.1%                               | (6,201)                                       | 5,773                                      |
| City Clerk                                        | 86,347                             | 18,931                              | 21.9%                               | 85,367                             | 21,473                              | 25.2%                               | (131)                                         | 2,542                                      |
| Legal Service                                     | 78,183                             | 17,019                              | 21.8%                               | 74,633                             | 19,694                              | 26.4%                               | (1,036)                                       | 2,675                                      |
| Facilities and Parks                              | 1,173,217                          | 268,446                             | 22.9%                               | 1,128,230                          | 251,973                             | 22.3%                               | 30,085                                        | (16,473)                                   |
| Non-Departmental                                  | 497,543                            | 44,778                              | 9.0%                                | 186,286                            | 32,597                              | 17.5%                               | 13,975                                        | (12,181)                                   |
| Human Resources                                   | 202,578                            | 26,261                              | 13.0%                               | 127,761                            | 34,606                              | 27.1%                               | (2,666)                                       | 8,345                                      |
| Police                                            | 3,293,409                          | 806,168                             | 24.5%                               | 3,476,132                          | 835,674                             | 24.0%                               | 33,359                                        | 29,506                                     |
| Fire                                              | 2,262,207                          | 586,780                             | 25.9%                               | 2,335,955                          | 598,622                             | 25.6%                               | (14,633)                                      | 11,842                                     |
| Public Works - Streets                            | 601,350                            | 133,693                             | 22.2%                               | 579,818                            | 117,541                             | 20.3%                               | 27,414                                        | (16,152)                                   |
| Planning & Building                               | 391,443                            | 105,665                             | 27.0%                               | 622,837                            | 79,535                              | 12.8%                               | 76,174                                        | (26,130)                                   |
| Recreation                                        | 482,879                            | 102,397                             | 21.2%                               | 500,625                            | 94,285                              | 18.8%                               | 30,871                                        | (8,112)                                    |
| <b>Total Operating Expenditures</b>               | <b>10,165,810</b>                  | <b>2,368,915</b>                    | <b>23.3%</b>                        | <b>10,213,612</b>                  | <b>2,360,420</b>                    | <b>23.1%</b>                        | <b>192,983</b>                                | <b>(8,495)</b>                             |
| <b>Other Expenditures:</b>                        |                                    |                                     |                                     |                                    |                                     |                                     |                                               |                                            |
| Debt Service                                      | 114,432                            | 28,608                              | 25.0%                               | 114,432                            | 28,608                              | 25.0%                               | -                                             | -                                          |
| Capital Expenditures                              | 18,412                             | 6,554                               | 35.6%                               | 111,471                            | 31,594                              | 28.3%                               | (3,726)                                       | 25,040                                     |
| Transfers-out                                     | 870,554                            | 49,210                              | 5.7%                                | 239,959                            | 19,735                              | 8.2%                                | 40,255                                        | (29,475)                                   |
| <b>Total Other Expenditures</b>                   | <b>1,003,398</b>                   | <b>84,372</b>                       | <b>8.4%</b>                         | <b>465,862</b>                     | <b>79,937</b>                       | <b>17.2%</b>                        | <b>36,529</b>                                 | <b>(4,435)</b>                             |
| <b>Total Expenditures</b>                         | <b>\$ 11,169,208</b>               | <b>\$ 2,453,287</b>                 | <b>22.0%</b>                        | <b>\$ 10,679,474</b>               | <b>\$ 2,440,357</b>                 | <b>22.9%</b>                        | <b>229,512</b>                                | <b>\$ (12,930)</b>                         |
| <b>Changes in Fund Balance</b>                    | <b>\$ (1,030,546)</b>              | <b>\$ (363,354)</b>                 | <b>35.3%</b>                        | <b>\$ (384,822)</b>                | <b>\$ (233,231)</b>                 | <b>60.6%</b>                        | <b>(137,026)</b>                              | <b>\$ 130,123</b>                          |
| <b>Beginning Fund Balance</b>                     | <b>1,804,262</b>                   | <b>1,804,262</b>                    | <b>100.0%</b>                       | <b>1,490,637</b>                   | <b>1,462,124</b>                    | <b>98.1%</b>                        | <b>-</b>                                      | <b>(342,138)</b>                           |
| <b>Ending Fund Balance</b>                        | <b>\$ 773,716</b>                  | <b>\$ 1,440,908</b>                 | <b>186.2%</b>                       | <b>\$ 1,105,815</b>                | <b>\$ 1,228,893</b>                 | <b>111.1%</b>                       | <b>\$ (137,026)</b>                           | <b>\$ (212,015)</b>                        |

Foot Note:

\* The target percentage of budget is calculated as the month of reporting (3 for March) divided by the number of months (12) in the year.

^ Variance from YTD target amount to YTD actual amount. Positive variance, if YTD revenue>target amount and YTD expenditure<target amount.

City of Chehalis  
 Comparative Revenues and Expenditures - Budget to Actual  
 March 2019 and 2020  
 Wastewater Fund

| Wastewater Fund (#404)                   | 2019                | YTD                 | 2019 YTD       | YTD Target % * 25.0% |                     | 2020 YTD       | YTD Target            | Change               |
|------------------------------------------|---------------------|---------------------|----------------|----------------------|---------------------|----------------|-----------------------|----------------------|
|                                          | Amended Budget      | 3/31/2019 Actual    | % of Budget    | 2020 Amended Budget  | 3/31/2020 Actual    | % of Budget    | to Actual Variance^   | 2019-2020 YTD Actual |
| <b>Revenues:</b>                         |                     |                     |                |                      |                     |                |                       |                      |
| <b>Operating Revenues:</b>               |                     |                     |                |                      |                     |                |                       |                      |
| Charges for Services                     | \$ 5,068,094        | \$ 1,210,878        | 23.9%          | \$ 5,056,865         | \$ 1,234,197        | 24.4%          | \$ (30,019)           | \$ 23,319            |
| Hookup/Connection Fee                    | 99,000              | -                   | 0.0%           | 107,920              | 3,030               | 2.8%           | (23,950)              | 3,030                |
| Capacity Charge                          | 277,378             | -                   | 0.0%           | 277,380              | -                   | 0.0%           | (69,345)              | -                    |
| Late Payment Fees                        | 42,910              | 14,041              | 32.7%          | 50,450               | 13,148              | 26.1%          | 536                   | (893)                |
| Interest Earnings                        | 104,130             | 32,098              | 30.8%          | 82,250               | 40,899              | 49.7%          | 20,337                | 8,801                |
| Rental Income                            | 4,140               | 3,545               | 85.6%          | 3,550                | 3,545               | 99.9%          | 2,658                 | -                    |
| Miscellaneous Other                      | 1,550               | -                   | 0.0%           | 1,540                | 252                 | 16.4%          | (133)                 | 252                  |
| <b>Total Operating Revenues</b>          | <b>5,597,202</b>    | <b>1,260,562</b>    | <b>22.5%</b>   | <b>5,579,955</b>     | <b>1,295,071</b>    | <b>23.2%</b>   | <b>(99,918)</b>       | <b>34,509</b>        |
| <b>Other Fund Sources:</b>               |                     |                     |                |                      |                     |                |                       |                      |
| Capital Grants                           | -                   | -                   | 0.0%           | -                    | -                   | 0.0%           | -                     | -                    |
| Custodial Activities                     | 660                 | 455                 | 68.9%          | 440                  | 476                 | 108.2%         | 366                   | 21                   |
| Debt Proceeds                            | -                   | -                   | 0.0%           | -                    | -                   | 0.0%           | -                     | -                    |
| <b>Total Other Fund Source</b>           | <b>660</b>          | <b>455</b>          | <b>68.9%</b>   | <b>440</b>           | <b>476</b>          | <b>108.2%</b>  | <b>366</b>            | <b>21</b>            |
| <b>Total Revenues &amp; Fund Sources</b> | <b>\$ 5,597,862</b> | <b>\$ 1,261,017</b> | <b>22.5%</b>   | <b>\$ 5,580,395</b>  | <b>\$ 1,295,547</b> | <b>23.2%</b>   | <b>\$ (99,552)</b>    | <b>\$ 34,530</b>     |
| <b>Expenditures:</b>                     |                     |                     |                |                      |                     |                |                       |                      |
| <b>Operating Expenditures:</b>           |                     |                     |                |                      |                     |                |                       |                      |
| Operating Expenditures                   | \$ 3,124,064        | \$ 762,929          | 24.4%          | \$ 3,164,225         | \$ 753,259          | 23.8%          | \$ 37,797             | \$ (9,670)           |
| <b>Total Operating Expenditures:</b>     | <b>3,124,064</b>    | <b>762,929</b>      | <b>24.4%</b>   | <b>3,164,225</b>     | <b>753,259</b>      | <b>23.8%</b>   | <b>37,797</b>         | <b>(9,670)</b>       |
| <b>Other Expenditures:</b>               |                     |                     |                |                      |                     |                |                       |                      |
| Custodial Activities                     | 600                 | -                   | 0.0%           | 600                  | -                   | 0.0%           | 150                   | -                    |
| Debt Service                             | 1,879,905           | 19,773              | 1.1%           | 1,879,905            | 19,773              | 1.1%           | 450,203               | -                    |
| Capital Expenditures                     | 890,294             | 590                 | 0.1%           | 604,784              | 289,479             | 47.9%          | (138,283)             | 288,889              |
| Transfers-out                            | -                   | -                   | 0.0%           | -                    | -                   | 0.0%           | -                     | -                    |
| <b>Total Other Expenditures</b>          | <b>2,770,799</b>    | <b>20,363</b>       | <b>0.7%</b>    | <b>2,485,289</b>     | <b>309,252</b>      | <b>12.4%</b>   | <b>312,070</b>        | <b>288,889</b>       |
| <b>Total Expenditures</b>                | <b>\$ 5,894,863</b> | <b>\$ 783,292</b>   | <b>13.3%</b>   | <b>\$ 5,649,514</b>  | <b>\$ 1,062,511</b> | <b>18.8%</b>   | <b>\$ 349,868</b>     | <b>\$ 279,219</b>    |
| <b>Changes in Fund Balance</b>           | <b>\$ (297,001)</b> | <b>\$ 477,725</b>   | <b>-160.8%</b> | <b>\$ (69,119)</b>   | <b>\$ 233,036</b>   | <b>-337.2%</b> | <b>\$ 250,316</b>     | <b>\$ (244,689)</b>  |
| <b>Beginning Fund Balance</b>            | 5,112,880           | 5,112,880           | 100.0%         | 5,377,922            | 5,374,992           | 99.9%          | (5,374,992)           | 262,112              |
| <b>Ending Fund Balance</b>               | <b>\$ 4,815,879</b> | <b>\$ 5,590,605</b> | <b>116.1%</b>  | <b>\$ 5,308,803</b>  | <b>\$ 5,608,028</b> | <b>105.6%</b>  | <b>\$ (5,124,676)</b> | <b>\$ 17,423</b>     |
| <i>Operating Income (deficit)</i>        | \$ 2,473,138        | \$ 497,633          | 20.1%          | \$ 2,415,730         | \$ 541,812          | 22.4%          | \$ (62,121)           | \$ 44,179            |

Foot Note:

\* The target percentage of budget is calculated as the month of reporting (3 for March) divided by the number of months (12) in the year.

^ Variance from YTD target amount to YTD actual amount. Positive variance, if YTD revenue > target amount and YTD expenditure < target amount.

**City of Chehalis**  
**Comparative Revenues and Expenditures - Budget to Actual**  
**March 2019 and 2020**  
**Water Fund**

|                                          | 2019<br>Amended<br>Budget | YTD<br>3/31/2019<br>Actual | 2019 YTD<br>% of<br>Budget | YTD Target % *<br>2020<br>Amended<br>Budget | 2020<br>YTD<br>3/31/2020<br>Actual | 25.0%<br>2020 YTD<br>% of<br>Budget | YTD Target<br>to Actual<br>Variance^ | Change<br>2019-2020<br>YTD Actual |
|------------------------------------------|---------------------------|----------------------------|----------------------------|---------------------------------------------|------------------------------------|-------------------------------------|--------------------------------------|-----------------------------------|
| <b>WATER FUND (#405)</b>                 |                           |                            |                            |                                             |                                    |                                     |                                      |                                   |
| <b>Revenues:</b>                         |                           |                            |                            |                                             |                                    |                                     |                                      |                                   |
| <b>Operating Revenues:</b>               |                           |                            |                            |                                             |                                    |                                     |                                      |                                   |
| Charges for Services                     | \$ 2,648,500              | \$ 628,815                 | 23.7%                      | \$ 2,864,810                                | \$ 632,526                         | 22.1%                               | \$ (83,677)                          | \$ 3,711                          |
| Hookup/Connectoin Fee                    | 136,640                   | 3,571                      | 2.6%                       | 131,770                                     | 2,771                              | 2.1%                                | (30,172)                             | (800)                             |
| Late Payment Fees                        | 27,720                    | 7,121                      | 25.7%                      | 32,820                                      | 6,240                              | 19.0%                               | (1,965)                              | (881)                             |
| Interest Earnings                        | 144,176                   | 38,137                     | 26.5%                      | 109,110                                     | 33,470                             | 30.7%                               | 6,193                                | (4,667)                           |
| Other Misc. Revenues                     | 1,220                     | -                          | 0.0%                       | 230                                         | -                                  | 0.0%                                | (58)                                 | -                                 |
| <b>Total Operating Revenues</b>          | <b>2,958,256</b>          | <b>677,644</b>             | <b>22.9%</b>               | <b>3,138,740</b>                            | <b>675,007</b>                     | <b>21.5%</b>                        | <b>(109,678)</b>                     | <b>(2,637)</b>                    |
| <b>Other Funding Source</b>              |                           |                            |                            |                                             |                                    |                                     |                                      |                                   |
| Inerfund Loan Repayment                  | 68,095                    | 16,583                     | 24.4%                      | 69,490                                      | 17,253                             | 24.8%                               | (120)                                | 670                               |
| Capital Grants                           | -                         | -                          | 0.0%                       | -                                           | -                                  | 0.0%                                | -                                    | -                                 |
| Custodial Activities                     | 270                       | -                          | 0.0%                       | 50                                          | -                                  | 0.0%                                | (13)                                 | -                                 |
| Debt Proceeds                            | -                         | -                          | 0.0%                       | -                                           | -                                  | 0.0%                                | -                                    | -                                 |
| Other Resources                          | -                         | -                          | 0.0%                       | -                                           | 4,118                              | 0.0%                                | 4,118                                | 4,118                             |
| <b>Total Other Fund Source</b>           | <b>68,365</b>             | <b>16,583</b>              | <b>24.3%</b>               | <b>69,540</b>                               | <b>21,371</b>                      | <b>30.7%</b>                        | <b>3,986</b>                         | <b>4,788</b>                      |
| <b>Total Revenues &amp; Fund Sources</b> | <b>\$ 3,026,621</b>       | <b>\$ 694,227</b>          | <b>22.9%</b>               | <b>\$ 3,208,280</b>                         | <b>\$ 696,378</b>                  | <b>21.7%</b>                        | <b>\$ (105,692)</b>                  | <b>\$ 2,151</b>                   |
| <b>Expenditures</b>                      |                           |                            |                            |                                             |                                    |                                     |                                      |                                   |
| <b>Operating Expenditures</b>            |                           |                            |                            |                                             |                                    |                                     |                                      |                                   |
| Operating Expenditures                   | 2,515,693                 | 565,668                    | 22.5%                      | 2,341,851                                   | 588,958                            | 25.1%                               | (3,495)                              | 23,290                            |
| <b>Total Operating Expenditures</b>      | <b>2,515,693</b>          | <b>565,668</b>             | <b>22.5%</b>               | <b>2,341,851</b>                            | <b>588,958</b>                     | <b>25.1%</b>                        | <b>(3,495)</b>                       | <b>23,290</b>                     |
| <b>Other Expenditures</b>                |                           |                            |                            |                                             |                                    |                                     |                                      |                                   |
| Custodial Activities                     | 100                       | -                          | 0.0%                       | 100                                         | -                                  | 0.0%                                | 25                                   | -                                 |
| Debt Service                             | 321,662                   | 12,734                     | 4.0%                       | 286,478                                     | 71                                 | 0.0%                                | 71,549                               | (12,663)                          |
| Capital Expenditures                     | 1,464,300                 | 13,933                     | 1.0%                       | 2,043,965                                   | 35,248                             | 1.7%                                | 475,743                              | 21,315                            |
| Interfund Loan Disbursements             | -                         | -                          | 0.0%                       | -                                           | -                                  | 0.0%                                | -                                    | -                                 |
| <b>Total Other Expenditures</b>          | <b>1,786,062</b>          | <b>26,667</b>              | <b>1.5%</b>                | <b>2,330,543</b>                            | <b>35,319</b>                      | <b>1.5%</b>                         | <b>547,317</b>                       | <b>8,652</b>                      |
| <b>Total Expenditures</b>                | <b>\$ 4,301,755</b>       | <b>\$ 592,335</b>          | <b>13.8%</b>               | <b>\$ 4,672,394</b>                         | <b>\$ 624,277</b>                  | <b>13.4%</b>                        | <b>\$ 543,822</b>                    | <b>\$ 31,942</b>                  |
| <b>Change in Fund Balance</b>            | <b>\$ (1,275,134)</b>     | <b>\$ 101,892</b>          | <b>-8.0%</b>               | <b>\$ (1,464,114)</b>                       | <b>\$ 72,101</b>                   | <b>-4.9%</b>                        | <b>\$ 438,130</b>                    | <b>\$ (29,791)</b>                |
| <b>Beginning Fund Balance</b>            | 7,437,091                 | 7,437,091                  | 100.0%                     | 7,967,277                                   | 7,967,916                          | 100.0%                              | (7,967,916)                          | 530,825                           |
| <b>Ending Fund Balance</b>               | <b>\$ 6,161,957</b>       | <b>\$ 7,538,983</b>        | <b>122.3%</b>              | <b>\$ 6,503,163</b>                         | <b>\$ 8,040,017</b>                | <b>123.6%</b>                       | <b>\$ (7,529,787)</b>                | <b>\$ 501,034</b>                 |
| <i>Operating Income (deficit)</i>        | \$ 442,563                | \$ 111,976                 | 25.3%                      | \$ 796,889                                  | \$ 86,049                          | 10.8%                               | \$ (106,183)                         | \$ (25,927)                       |

Foot Note:

\* The target percentage of budget is calculated as the month of reporting (3 for March) divided by the number of months (12) in the year.

^ Variance from YTD target amount to YTD actual amount. Positive variance, if YTD revenue>target amount and YTD expenditure<target amount.

City of Chehalis  
 Comparative Revenues and Expenditures - Budget to Actual  
 March 2019 and 2020  
 Storm and Surface Water Fund

|                                          | 2019<br>Amended<br>Budget | YTD<br>3/31/2019<br>Actual | 2019 YTD<br>% of<br>Budget | YTD Target % *<br>2020<br>Amended<br>Budget | 2020<br>YTD<br>3/31/2020<br>Actual | 2020 YTD<br>% of<br>Budget | 25.0%<br>YTD Target<br>to Actual<br>Variance^ | Change<br>2019-2020<br>YTD Actual |
|------------------------------------------|---------------------------|----------------------------|----------------------------|---------------------------------------------|------------------------------------|----------------------------|-----------------------------------------------|-----------------------------------|
| <b>Storm Water Fund (#406)</b>           |                           |                            |                            |                                             |                                    |                            |                                               |                                   |
| <b>Revenues:</b>                         |                           |                            |                            |                                             |                                    |                            |                                               |                                   |
| <b>Operating Revenues:</b>               |                           |                            |                            |                                             |                                    |                            |                                               |                                   |
| Charges for Goods & Services             | \$ 704,070                | \$ 174,456                 | 24.8%                      | \$ 677,015                                  | \$ 187,879                         | 27.8%                      | \$ 18,625                                     | \$ 13,423                         |
| Hookup/Connection Fee                    | 8,000                     | -                          | 0.0%                       | 29,750                                      | 489                                | 1.6%                       | (6,949)                                       | 489                               |
| Intergovernmental Revenue                | -                         | -                          | 0.0%                       | -                                           | -                                  | 0.0%                       | -                                             | -                                 |
| Fines and Forfeitures                    | 5,000                     | 1,428                      | 28.6%                      | 6,700                                       | 1,895                              | 28.3%                      | 220                                           | 467                               |
| Interest Earnings                        | 26,570                    | 6,608                      | 24.9%                      | 22,230                                      | 5,282                              | 23.8%                      | (276)                                         | (1,326)                           |
| Other Misc. Revenues                     | -                         | -                          | 0.0%                       | -                                           | -                                  | 0.0%                       | -                                             | -                                 |
| <b>Total Operating Revenues</b>          | <b>743,640</b>            | <b>182,492</b>             | <b>24.5%</b>               | <b>735,695</b>                              | <b>195,545</b>                     | <b>26.6%</b>               | <b>11,621</b>                                 | <b>13,053</b>                     |
| <b>Other Fund Sources:</b>               |                           |                            |                            |                                             |                                    |                            |                                               |                                   |
| Capital Grants                           | -                         | -                          | 0.0%                       | -                                           | -                                  | 0.0%                       | -                                             | -                                 |
| Custodial Activities                     | 30                        | -                          | 0.0%                       | -                                           | -                                  | 0.0%                       | -                                             | -                                 |
| Debt Proceeds                            | -                         | -                          | 0.0%                       | -                                           | -                                  | 0.0%                       | -                                             | -                                 |
| Other Resources                          | -                         | -                          | 0.0%                       | -                                           | -                                  | 0.0%                       | -                                             | -                                 |
| <b>Total Other Fund Sources</b>          | <b>30</b>                 | <b>-</b>                   | <b>0.0%</b>                | <b>-</b>                                    | <b>-</b>                           | <b>0.0%</b>                | <b>-</b>                                      | <b>-</b>                          |
| <b>Total Revenues &amp; Fund Sources</b> | <b>\$ 743,670</b>         | <b>\$ 182,492</b>          | <b>24.5%</b>               | <b>\$ 735,695</b>                           | <b>\$ 195,545</b>                  | <b>26.6%</b>               | <b>\$ 11,621</b>                              | <b>\$ 13,053</b>                  |
| <b>Expenditures:</b>                     |                           |                            |                            |                                             |                                    |                            |                                               |                                   |
| <b>Operating Expenditures:</b>           |                           |                            |                            |                                             |                                    |                            |                                               |                                   |
| Operating Expenditures                   | 561,086                   | 123,480                    | 22.0%                      | 507,583                                     | 128,058                            | 25.2%                      | (1,162)                                       | 4,578                             |
| <b>Total Operating Expenditures</b>      | <b>561,086</b>            | <b>123,480</b>             | <b>22.0%</b>               | <b>507,583</b>                              | <b>128,058</b>                     | <b>25.2%</b>               | <b>(1,162)</b>                                | <b>4,578</b>                      |
| <b>Other Expenditures:</b>               |                           |                            |                            |                                             |                                    |                            |                                               |                                   |
| Custodial Activities                     | 50                        | -                          | 0.0%                       | 50                                          | -                                  | 0.0%                       | 13                                            | -                                 |
| Capital Expenditures                     | 240,800                   | 4,814                      | 2.0%                       | 175,200                                     | 3,921                              | 2.2%                       | 39,879                                        | (893)                             |
| Transfers-out                            | -                         | -                          | 0.0%                       | -                                           | -                                  | 0.0%                       | -                                             | -                                 |
| <b>Total Other Expenditures</b>          | <b>240,850</b>            | <b>4,814</b>               | <b>2.0%</b>                | <b>175,250</b>                              | <b>3,921</b>                       | <b>2.2%</b>                | <b>39,892</b>                                 | <b>(893)</b>                      |
| <b>Total Expenditures</b>                | <b>801,936</b>            | <b>128,294</b>             | <b>16.0%</b>               | <b>682,833</b>                              | <b>131,979</b>                     | <b>19.3%</b>               | <b>38,729</b>                                 | <b>3,685</b>                      |
| <b>Changes in Fund Balance</b>           | <b>\$ (58,266)</b>        | <b>\$ 54,198</b>           | <b>-93.0%</b>              | <b>\$ 52,862</b>                            | <b>\$ 63,566</b>                   | <b>120.2%</b>              | <b>\$ 50,351</b>                              | <b>\$ 9,368</b>                   |
| Beginning Fund Balance                   | 1,264,662                 | 1,264,662                  | 100.0%                     | 1,460,054                                   | 1,460,054                          | 100.0%                     | (1,460,054)                                   | 195,392                           |
| <b>Ending Fund Balance</b>               | <b>\$ 1,206,396</b>       | <b>\$ 1,318,860</b>        | <b>109.3%</b>              | <b>\$ 1,512,916</b>                         | <b>\$ 1,523,620</b>                | <b>100.7%</b>              | <b>\$ (1,409,704)</b>                         | <b>\$ 204,760</b>                 |
| Operating Income (deficit)               | \$ 182,554                | \$ 59,012                  | 32.3%                      | \$ 228,112                                  | \$ 67,487                          | 29.6%                      | \$ 10,459                                     | \$ 8,475                          |

Foot Note:

\* The target percentage of budget is calculated as the month of reporting (3 for March) divided by the number of months (12) in the year.

^ Variance from YTD target amount to YTD actual amount. Positive variance, if YTD revenue>target amount and YTD expenditure<target amount.

**City of Chehalis**  
**Comparative Revenues and Expenditures - Budget to Actual**  
**March 2019 and 2020**  
**Airport Fund**

| Airport Fund (#407)                      | 2019                | YTD                 | 2019          | YTD Target % *      |                     | 2020 YTD             | 2020 YTD          | YTD Target           | Change               |
|------------------------------------------|---------------------|---------------------|---------------|---------------------|---------------------|----------------------|-------------------|----------------------|----------------------|
|                                          | Amended Budget      | 3/31/2019 Actual    | YTD % Budget  | 2020 Amended Budget | 3/31/2020 Actual    | 2020 YTD % of Budget | Target 3/31/2020  | to Actual Variance^  | 2019-2020 YTD Actual |
| <b>Revenues:</b>                         |                     |                     |               |                     |                     |                      |                   |                      |                      |
| <b>Operating Revenues:</b>               |                     |                     |               |                     |                     |                      |                   |                      |                      |
| Fuel sales                               | \$ 620,073          | \$ 134,415          | 21.7%         | \$ 535,000          | \$ 144,049          | 26.9%                | \$ 133,750        | \$ 10,299            | \$ 9,634             |
| Other Misc. Revenues                     | 1,375               | -                   | 0.0%          | 1,300               | 174                 | 13.4%                | 325               | (151)                | 174                  |
| Late Payment Fees                        | -                   | -                   | 0.0%          | -                   | 45                  | 0.0%                 | -                 | 45                   | 45                   |
| Interest Earnings                        | 24,140              | 5,966               | 24.7%         | 1,750               | 4,959               | 283.4%               | 438               | 4,522                | (1,007)              |
| Rents & Leases                           | 1,121,347           | 278,088             | 24.8%         | 1,143,344           | 246,854             | 21.6%                | 285,836           | (38,982)             | (31,234)             |
| <b>Total Operating Revenues</b>          | <b>1,766,935</b>    | <b>418,469</b>      | <b>23.7%</b>  | <b>1,681,394</b>    | <b>396,081</b>      | <b>23.6%</b>         | <b>420,349</b>    | <b>(24,268)</b>      | <b>(22,388)</b>      |
| <b>Other Fund Sources:</b>               |                     |                     |               |                     |                     |                      |                   |                      |                      |
| Intergovernmental - Capital Grants       | 2,644,795           | 74,482              | 2.8%          | 103,500             | 176,531             | 170.6%               | 25,875            | 150,656              | 102,049              |
| Custodial Activities                     | 194,743             | 46,320              | 23.8%         | 190,700             | 43,510              | 22.8%                | 47,675            | (4,165)              | (2,810)              |
| Interfund Loan Receipts                  | -                   | -                   | 0.0%          | -                   | -                   | 0.0%                 | -                 | -                    | -                    |
| Proceeds from Sale of Capital Asset:     | -                   | -                   | 0.0%          | -                   | -                   | 0.0%                 | -                 | -                    | -                    |
| Debt Proceeds (Bonds/Loans)              | -                   | -                   | 0.0%          | -                   | -                   | 0.0%                 | -                 | -                    | -                    |
| Operating Transfers In                   | -                   | -                   | 0.0%          | -                   | -                   | 0.0%                 | -                 | -                    | -                    |
| <b>Total Other Fund Sources</b>          | <b>2,839,538</b>    | <b>120,802</b>      | <b>4.3%</b>   | <b>294,200</b>      | <b>220,041</b>      | <b>74.8%</b>         | <b>73,550</b>     | <b>146,491</b>       | <b>99,239</b>        |
| <b>Total Revenues &amp; Fund Sources</b> | <b>\$ 4,606,473</b> | <b>\$ 539,271</b>   | <b>11.7%</b>  | <b>\$ 1,975,594</b> | <b>\$ 616,122</b>   | <b>31.2%</b>         | <b>\$ 493,899</b> | <b>\$ 122,224</b>    | <b>\$ 76,851</b>     |
| <b>Expenditures:</b>                     |                     |                     |               |                     |                     |                      |                   |                      |                      |
| <b>Operating Expenditures</b>            |                     |                     |               |                     |                     |                      |                   |                      |                      |
| Operating Expenditures                   | 1,177,027           | 286,469             | 24.3%         | 1,156,753           | 302,657             | 26.2%                | 289,188           | (13,469)             | 16,188               |
| <b>Total Operating Expenditures</b>      | <b>1,177,027</b>    | <b>286,469</b>      | <b>24.3%</b>  | <b>1,156,753</b>    | <b>302,657</b>      | <b>26.2%</b>         | <b>289,188</b>    | <b>(13,469)</b>      | <b>16,188</b>        |
| <b>Other Expenditures:</b>               |                     |                     |               |                     |                     |                      |                   |                      |                      |
| Custodial Activities                     | 195,359             | 6,450               | 3.3%          | 190,700             | 2,645               | 1.4%                 | 47,675            | 45,030               | (3,805)              |
| Debt Service                             | 32,151              | 8,284               | 25.8%         | 30,795              | 7,615               | 24.7%                | 7,699             | 84                   | (669)                |
| Capital Expenditures                     | 2,973,678           | 54,100              | 1.8%          | 150,500             | 57,840              | 38.4%                | 37,625            | (20,215)             | 3,740                |
| Interfund Loan Payment                   | 68,095              | 16,583              | 24.4%         | 69,490              | 17,253              | 24.8%                | 17,373            | 120                  | 670                  |
| <b>Total Other Expenditures</b>          | <b>3,269,283</b>    | <b>85,417</b>       | <b>2.6%</b>   | <b>441,485</b>      | <b>85,353</b>       | <b>19.3%</b>         | <b>110,371</b>    | <b>25,018</b>        | <b>(64)</b>          |
| <b>Total Expenditures</b>                | <b>\$ 4,446,310</b> | <b>\$ 371,886</b>   | <b>8.4%</b>   | <b>\$ 1,598,238</b> | <b>\$ 388,010</b>   | <b>24.3%</b>         | <b>\$ 399,560</b> | <b>\$ 11,550</b>     | <b>\$ 16,124</b>     |
| <b>Changes in Fund Balance</b>           | <b>\$ 160,163</b>   | <b>\$ 167,385</b>   | <b>104.5%</b> | <b>\$ 377,356</b>   | <b>\$ 228,112</b>   | <b>60.5%</b>         | <b>\$ 94,339</b>  | <b>\$ 133,773</b>    | <b>\$ 60,727</b>     |
| Beginning Fund Balance                   | 1,051,418           | 1,051,418           | 100.0%        | 1,169,630           | 1,169,630           | 100.0%               |                   | (1,169,630)          | 118,212              |
| <b>Ending Fund Balance</b>               | <b>\$ 1,211,581</b> | <b>\$ 1,218,803</b> | <b>100.6%</b> | <b>\$ 1,546,986</b> | <b>\$ 1,397,742</b> | <b>90.4%</b>         |                   | <b>\$(1,035,857)</b> | <b>\$ 178,939</b>    |
| Operating Income (deficit)               | \$ 589,908          | \$ 132,000          | 22.4%         | \$ 524,641          | \$ 93,424           | 17.8%                | \$ 131,160        | \$ (37,736)          | \$ (38,576)          |

Foot Note:

\* The target percentage of budget is calculated as the month of reporting (3 for March) divided by the number of months (12) in the year.

^ Variance from YTD target amount to YTD actual amount. Positive variance, if YTD revenue>target amount and YTD expenditure<target amount.