

City of Chehalis



Quarterly Council Financial Report First Quarter 2021

**For the Period Ending
March 31, 2021
(January through March)**

The City of Chehalis, Washington

**CHEHALIS CITY COUNCIL MEETING
AGENDA REPORT**

TO: The Honorable Mayor and City Council

FROM: Jill Anderson, City Manager

BY: Chun Saul, Finance Director

MEETING OF: April 26, 2021

SUBJECT: **2021 First Quarter Financial Status Report**

DISCUSSION

This document provides a summary review of the City’s financial activities and status for the first quarter 2021.

The attached financial statements include 1) 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 2) Two-year comparative financial statements for the General Fund and the major enterprise funds.

The financial statements 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 \$6,060,380 or 25.3% of the 2021 revenue budget (including transfers-in) and has expensed \$5,890,297 or 23.3% of the 2021 expenditure budget (including transfers-out) through March 31, 2021. Total city-wide revenues exceeded total expenditures by \$170,083. The city-wide total fund balance as of March 31, 2021 is \$25,315,161.

	2021 Adopted Budget	YTD Actual 3/31/2021	YTD % of Budget	YTD Variance Actual to Target Positive (Negative)
City-Wide, All Funds				
Revenues & Transfers In	\$ 23,992,276	\$ 6,060,380	25.3%	\$ 62,311
Expenditures & Transfers Out	25,250,310	5,890,297	23.3%	422,281
Excess Revenue Over (under) Expenditure	(1,258,034)	170,083	-13.5%	\$ 484,592
Beginning Fund Balance	19,560,947	25,145,078	128.5%	20,254,841
Ending Fund Balance	\$ 18,302,913	\$ 25,315,161	138.3%	\$ 20,739,433

Other than the General Fund, all other funds are restricted funds that are used to account for specific revenues or resources that are legally restricted or designated to finance particular activities of the city, such as transportation benefit district (TBD), lodging tax, utilities, and Airport funds.

Total YTD city-wide revenues received is 0.3% or \$62,311 ahead of the YTD target amount. The key contributing factors for this variance include combination of the following:

- Total tax revenues is \$94,670 below the YTD target amount.
- Total revenue from utilities funds is \$180,198 below the YTD target amount.
- Airport fund’s CARB loan proceed is \$273,095 ahead of the YTD target amount.

Total city-wide expenditures is 1.7% or \$422,281 below the YTD target amount. During the first quarter, the city has expensed 25.2% of the 2021 operating expenditures budget, 27.1% of the capital expenditures budget, and 6.8% of the debt service budget. Significant amount of debt service payments will be made in June and December.

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

Bottom Line: The City operated within normal budget parameters.

GENERAL FUND OVERVIEW

The General Fund’s YTD total revenue is \$83,296 below the three-month target amount. Total YTD expenditures is \$63,487 over the three-month target amount. Total YTD expenditures exceeded the total revenues by \$257,953. The fund balance as of March 31, 2021 is \$1,982,786, which is about 20.5% of the 2021 general fund revenue budget.

	2021 Adopted Budget	YTD Actual 3/31/2021	YTD Actual % of Budget	YTD Variance Actual to Target Positive (Negative)
Chehalis General Fund				
Revenues & Transfers-In	\$ 9,693,089	\$ 2,339,976	24.1%	\$ (83,297)
Expenditures & Transfers-Out	10,137,769	2,597,929	25.6%	(63,484)
Excess Revenues Over (Under) Expenditures	(444,680)	(257,953)	58.0%	(146,781)
Beginning Fund Balance	1,089,814	2,240,739		
Ending Fund Balance	\$ 645,134	\$ 1,982,786		
Ending Fund Balance % of Revenue		6.7%	20.5%	

The 2021 budget was adopted with a beginning fund balance of \$1,089,814, which was the estimated ending fund balance for year 2020. However, as of this date, the ending fund balance for year 2020 is \$2,240,739. At the 3/8/2021 Council meeting, the City Council approved designating \$465,000 of the 2020 ending fund balance as committed for the following specific purposes and uses: \$200,000 for future retiree compensated absences; \$100,000 for vehicle replacement; \$100,000 for financial software upgrade; \$65,000 for police evidence garage.

The proposed amendment to the 2021 budget includes transferring the committed fund balances to the appropriate reserve funds.

General Fund Revenues:

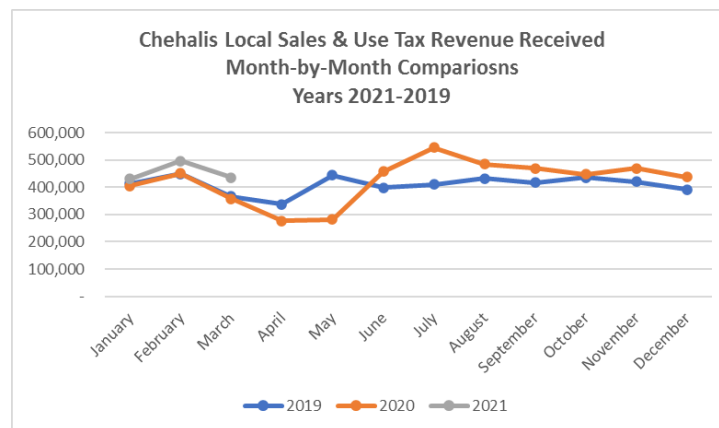
Total YTD tax revenues received is \$1,982,291 or 23.2% of the 2021 budget. This is \$155,974 below the YTD target amount. Total tax revenues make up 84.7% of total general fund revenues received through March 2021.

Property Tax: YTD received is \$28,294 or 1.5% of the 2021 budget. This is 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: YTD received is \$1,421,762 or 29.0% of the 2021 budget. This is \$197,237 ahead of the three-month target amount. This total includes the 1.0% local regular and optional sales tax, 0.1% county imposed criminal justice sales tax which is shared with cities, and brokered natural gas sales tax. Sales tax is the City's largest revenue source. Sales tax revenues make up 60.8% of the total general fund revenues received in the first quarter of 2021.

Total sales tax collections continue to exceed the previous forecast. YTD total sales tax collected through March 2021 increased \$149,119 or 11.7% from March last year.

Below chart illustrates the month-to-month comparisons for Chehalis local sales tax distributions received for years 2021, 2020 & 2019.



Utility Tax: YTD received is \$517,196 or 31.9% of the 2021 budget and is \$112,346 ahead of the YTD target amount. This is normal trend for this time of the year. YTD utility tax received through March 2021 increased \$23,556 or 4.8% from March last year.

Licenses and Permits: YTD received is \$110,127 or 54.9% of the 2021 budget. This amount includes business licenses fees, franchise fees, building permit fees, and other permit fees. (i.e., animal licenses and gun permits). Building permit fees received through March is \$76,044 or 95.0% of the 2021 budget. This is a \$58,456 or 332% increase from this time last year.

Intergovernmental Revenue: YTD received is \$99,886 or 29.8% of the 2021 budget. This category includes intergovernmental grants, state shared revenues, and the Main Street B&O Tax Credit.

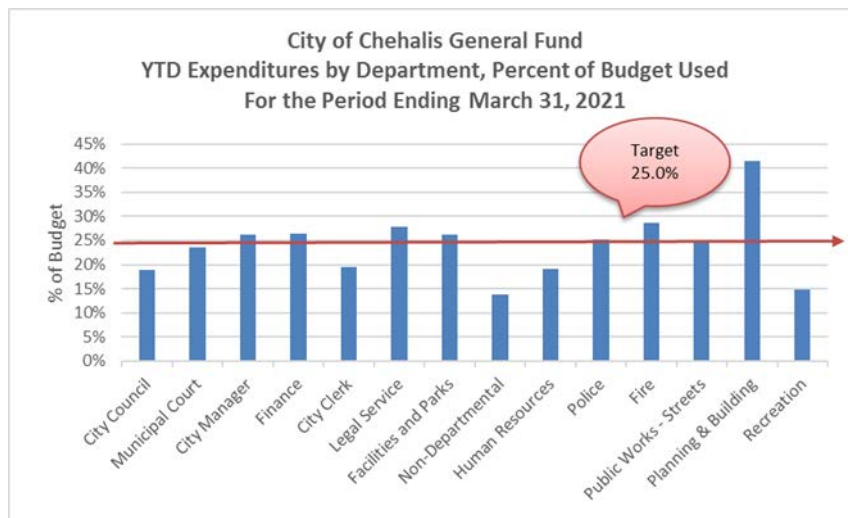
Charges for goods and services: YTD received is \$59,216 or 17.2% of the 2021 budget. This category includes charges for fire and police services, plan check review fees, and recreation program fees. Recreation program fees make up about 63% of the budget in this category. YTD parks and recreation program revenue is 4.2% of the 2021 budget. A significant portion of the recreation program fee revenues are typically received during the summer months. **However, the recreation activities for this year will be largely depending on the COVID-19 pandemic situation and any changes in public health measures placed by the government.**

Miscellaneous: YTD revenues through March is \$59,654 or 42.5% of the 2021 budget. This amount includes \$39,196 in drug seizure funds disbursed to the City from the Lewis County Joint Enforcement Team (JNET) in January 2021.

General Fund Expenditures and Transfers-out

Total expenditures and transfers for the first quarter is \$2,597,929 or 25.6% of the 2021 budget. This is \$63,484 over the three-month target amount. The key contributing factor for the YTD expenditures exceeding the three-month target amount is because certain annual service agreements are paid in the first quarter. WCIA annual insurance premiums and software maintenance contracts are two examples.

YTD expenditures for most departments are within the three-month target amount with the following exceptions:



- City Manager, Finance, and Facilities and Park departments exceeded the three-month target amounts slightly. 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.
- Legal Service department exceeded the three-month target by 2.8% or \$2,165. This is due to the expenditures related to litigation services exceeding the YTD target amount.
- Fire department exceeded the three-month target amount by 3.6% or \$83,071. The key contributing factors for this variance include: 1) the annual WCIA insurance and total annual H.S.A contributions for the firefighters were paid in January 2) the first and second quarter dispatching

service contracts were paid in the first quarter 3) YTD lease payments related to the temporary fire station at the Airport site totaled \$24,812, but it is not included in the 2021 adopted budget.

- Planning and Building department exceeded the three-month target by 16.5% or \$73,161. The key contributing factors for the YTD expenditures going over the YTD target amount include: 1) has expensed 97% of the 2021 budget for contracted building inspector service in the first quarter due to higher activities than anticipated. The 2021 budget is \$37,000 and YTD expensed is \$35,744 2) has expensed \$43,657 for professional services related to the flood storage master plan in the first quarter, but this is not included in the 2021 adopted budget. During the 2021 budget preparation, it was anticipated that the project will be completed by the end of 2020. This cost is 100% reimbursed by a state grant.

The 2021 budget amendment proposed to the City Council today (4/26/2021) includes additional appropriations for these activities.

YTD expenditures for public safety (police and fire) is \$1,519,254 and makes up about 58.5% of the total general fund expenditures. YTD expenditures for public works streets and facilities and parks is \$461,056 and make up about 17.7% of the total general fund expenditures.

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

ENTERPRISE FUND OVERVIEW

Wastewater Fund

Total YTD revenues received is \$1,299,904 or 23.6% of the 2021 budget. This is \$78,471 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 \$277,400, however, these payments are received in June and December each year, and 3) late payment fee revenue is budgeted for \$51,200 and only 0.7% has been received due to COVID-19 pandemic ratepayer assistance measures in place.

Total YTD operating expenditures is \$949,542 or 28.5% of the 2021 budget. This is \$116,441 over the three-month target amount. The WCIA annual insurance premium and annual software maintenance payments made in January is one of the key contributing factors for this variance. The WCIA insurance premium for property coverage has increased significantly from the 2021 budget projection. The Wastewater Fund share of the insurance premium increase is \$59,880. The proposed budget amendment includes additional appropriations for this cost. Total YTD expenditures for capital and debt services are 10.9% and 1.1% of the 2021 budget, respectively.

Total YTD revenues received exceeded total expenditures by \$282,605 during the first quarter of 2021.

Water Fund

Total YTD revenues received is \$708,959 or 21.7% of the 2021 budget. This is \$107,016 below the three-month target amount. YTD charges for services is 22.0% of the 2021 budget. This is \$87,355 below the three-month target amount. Historically, water consumptions go up during the summer and fall months.

Late payment fee revenue is budgeted for \$51,200 and only 1.2% has been received due to COVID-19 pandemic ratepayer assistance measures in place.

Total YTD operating expenditures is \$568,406 or 23.3% of the 2021 budget. This is \$40,283 below the three-month target amount. Total expenditures for capital outlay and debt services are 14.4% and 0.4% of the 2021 budget, respectively.

Total YTD expenditures exceeded the total revenues by \$22,312 in the first quarter of 2021.

Storm and Surface Water Fund

Total YTD revenues received is \$184,406 or 25.7% of the 2021 budget. This is \$5,289 ahead of the three-month target amount.

Total YTD operating expenditures is \$102,944 or 18.7% of the 2021 budget. This is \$34,507 below the three-month target amount. The key contributing factor for this variance is from the payroll expenditures due to hiring delay for the Street Superintendent position, which is 50% funded by the Storm and Surface Water Fund.

Total YTD revenues received exceeded total expenditures by \$78,802 in the first quarter of 2021.

Airport Fund

Total YTD revenues received is \$798,823 or 38.0% of the 2021 budget. This is \$273,095 ahead of the three-month target amount. This variance is due to the Community Aviation Revitalization (CARB) loan proceeds.

The 2021 budget includes \$250,000 of CARB loan proceeds for the above ground fuel storage project, but the YTD loan proceeds received is \$325,573. The CARB loan was approved up to \$750,000 on cost reimbursement basis. It was anticipated that significant portion of the project will be done in 2020, and the 2020 budget included a \$500,000 loan proceeds. However, the project was delayed, and the Airport did not receive any loan proceeds in 2020. The proposed 2021 budget amendment include increase of loan proceeds from \$250,000 to \$750,000.

Total YTD operating expenditures is \$304,086 or 24.1% of the 2021 budget. This is \$10,763 below the three-month target amount. YTD capital expenditures is \$287,057 or 40.4% of the 2021 budget.

Total YTD revenues received exceeded total expenditures by \$182,812 in the first quarter of 2021.

TREASURER'S REPORT – CASH AND INVESTMENTS

The city's total cash, deposits, and investments as of March 31, 2021 is \$25,315,161. About 86% or \$21,798,376 of the city's cash is invested and earns interests. The remaining 13.9% or \$3,516,785 is deposited in non-interest-bearing checking accounts to cover on-going cash flow needs. A summary of cash funds and investment types are as follows:

City of Chehalis Cash, Deposits & Investments - Total Combined All Funds		
Account Type	Balance 3/31/2021	% of Total
Checking & Revolving Cash Fund	3,516,785	13.9%
Local Government Investment Pool (LGIP)	19,223,079	75.9%
US Govt Agency Securities (Bonds)	2,575,297	10.2%
Total	\$ 25,315,161	100.0%

Only 7.8% or \$1,982,786 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 transportation benefit district, lodging tax, utilities, and Airport funds.

Total YTD investment interest earnings through March 31, 2021 totaled \$9,093. This is a \$99,248 decrease from this time last year. The LGIP average net earnings rate for the first quarter 2021 and 2020 were 0.1294% and 1.5646%, respectively. The LGIP net earnings rate has declined from 1.7225% from the beginning of 2020 to 0.1139% at the end of March 2021.

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
2021 First Quarter Financial Statements - All Funds
As of March 31, 2021

Fund Type/Name	Beginning Fund Balance		Revenues & Transfers				Expenditures & Transfers				Changes in Fund Balance		Ending Fund Balance	
	2021 Adopted Budget	Actual 1/1/2021	2021 Adopted Budget	YTD 3/31/2021 Actual	Balance	YTD % of Budget	2021 Adopted Budget	YTD 3/31/2021 Actual	Balance	YTD % of Budget	2021 Adopted Budget	YTD 3/31/2021 Actual	2021 Adopted Budget	YTD 3/31/2021 Actual
General Fund & Sub-Funds:														
General Fund	\$ 1,089,814	\$ 2,240,739	\$ 9,693,089	\$ 2,339,976	\$ 7,353,113	24.1%	\$ 10,137,769	\$ 2,597,929	\$ 7,539,840	25.6%	\$ (444,680)	\$ (257,953)	645,134	\$ 1,982,786
Sub-funds:														
Dedicated Street Fund	68,794	188,475	116,950	34,155	82,795	29.2%	184,520	15,288	169,232	8.3%	(67,570)	18,867	1,224	207,342
Building Abatement Fund	52,632	51,614	100	14	86	14.0%	-	-	-	0.0%	100	14	52,732	51,628
Compensated Absences Fund	200,548	198,020	400	38	362	9.5%	200,000	84,523	115,477	42.3%	(199,600)	(84,485)	948	113,535
LEOFF 1 OPEB Reserve Fund	10,049	101,107	244,100	2,593	241,507	1.1%	168,300	31,690	136,610	18.8%	75,800	(29,097)	85,849	72,010
Automotive/Equip. Reserve Fund	42,188	108,178	100	29	71	29.0%	15,000	83	14,917	0.6%	(14,900)	(54)	27,288	108,124
Total General Fund and Sub-Funds	1,464,025	2,888,133	10,054,739	2,376,805	7,677,934	23.6%	10,705,589	2,729,513	7,976,076	25.5%	(650,850)	(352,708)	813,175	2,535,425
Special Revenue Funds:														
Arterial Street Fund	92,883	98,528	160,600	32,071	128,529	20.0%	166,400	15,402	150,998	9.3%	(5,800)	16,669	87,083	115,197
Transportation Benefit Dist. Fund	2,009,364	3,105,160	1,100,000	337,146	762,854	30.6%	980,850	151,199	829,651	15.4%	119,150	185,947	2,128,514	3,291,107
Tourism Fund	53,148	110,053	219,500	38,247	181,253	17.4%	256,563	35,933	220,630	14.0%	(37,063)	2,314	16,085	112,367
Community Block Grant Fund	23,934	24,592	50	7	43	14.0%	1,000	-	1,000	0.0%	(950)	7	22,984	24,599
HUD Block Grant Fund	87,647	88,424	180	24	156	13.3%	2,000	-	2,000	0.0%	(1,820)	24	85,827	88,448
Total Special Revenue Funds	2,266,976	3,426,757	1,480,330	407,495	1,072,835	27.5%	1,406,813	202,534	1,204,279	14.4%	73,517	204,961	2,340,493	3,631,718
Debt Service Funds:														
2011 G.O. Bond Fund	-	5	301,934	111,481	190,453	36.9%	301,934	101,243	200,691	33.5%	-	10,238	-	10,243
Total Debt Service Fund	-	5	301,934	111,481	190,453	36.9%	301,934	101,243	200,691	33.5%	-	10,238	-	10,243
Capital Project Funds:														
Public Facilities Reserve Fund	254,116	958,474	500	8,250	(7,750)	1650.0%	-	292,051	(292,051)	0.0%	500	(283,801)	254,616	674,673
First Quarter REET Fund	209,247	217,375	115,100	43,969	71,131	38.2%	130,196	65,309	64,887	50.2%	(15,096)	(21,340)	194,151	196,035
Second Quarter REET Fund	232,715	240,627	110,700	43,991	66,709	39.7%	75,131	7,678	67,453	10.2%	35,569	36,313	268,284	276,940
Total Capital Project Funds	696,078	1,416,476	226,300	96,210	130,090	42.5%	205,327	365,038	(159,711)	177.8%	20,973	(268,828)	717,051	1,147,648
Proprietary Funds:														
Garbage Fund	8,122	8,318	6,115	1,122	4,993	18.3%	6,100	-	6,100	0.0%	15	1,122	8,137	9,440
Wastewater Fund	4,832,040	5,368,364	5,513,500	1,299,904	4,213,596	23.6%	5,645,270	1,017,299	4,627,971	18.0%	(131,770)	282,605	4,700,270	5,650,969
Water Fund	6,284,970	7,990,124	3,263,897	708,959	2,554,938	21.7%	3,619,407	731,271	2,888,136	20.2%	(355,510)	(22,312)	5,929,460	7,967,812
Storm & Surface Water Fund	1,504,416	1,699,119	716,465	184,406	532,059	25.7%	889,100	105,604	783,496	11.9%	(172,635)	78,802	1,331,781	1,777,921
Airport Fund	1,530,242	1,391,726	2,102,911	798,823	1,304,088	38.0%	2,068,865	616,011	1,452,854	29.8%	34,064	182,812	1,564,288	1,574,538
Total Proprietary Funds	14,159,790	16,457,651	11,602,888	2,993,214	8,609,674	25.8%	12,228,742	2,470,185	9,758,557	20.2%	(625,854)	523,029	13,533,936	16,980,680
Fiduciary Funds:														
Firemen's' Pension Fund	965,248	956,056	15,480	258	15,222	1.7%	91,300	1,289	90,011	1.4%	(75,820)	(1,031)	889,428	955,025
Custodial Court Fund	8,830	-	103,800	21,175	82,625	20.4%	103,800	13,040	90,760	12.6%	-	8,135	8,830	8,135
Custodial Other Agency Fund	-	-	206,805	53,742	153,063	26.0%	206,805	7,455	199,350	3.6%	-	46,287	-	46,287
Total Fiduciary Funds	974,078	956,056	326,085	75,175	250,910	23.1%	401,905	21,784	380,121	5.4%	(75,820)	53,391	898,258	1,009,447
TOTAL ALL CITY FUNDS	\$ 19,560,947	\$ 25,145,078	\$ 23,992,276	\$ 6,060,380	\$ 17,931,896	25.3%	\$ 25,250,310	\$ 5,890,297	\$ 19,360,013	23.3%	\$ (1,258,034)	\$ 170,083	\$ 18,302,913	\$ 25,315,161

Note: May contain rounding differences of +/-1

City of Chehalis
Comparative Revenues, Expenditures, and Fund Balances - Budget to Actual
March 2020 and 2021
General Fund

					YTD Target % * 25.00%			
GENERAL FUND (#001)	2020 Amended Budget	2020 YTD Actual 3/31/2020	2020 YTD % of Budget	2021 Adopted Budget	2021 YTD Actual 3/31/2021	2021 YTD % of Budget	^Variance YTD Target vs. Actual	Change YTD Actual 2021-2020
Revenues:								
Taxes:								
Property Taxes	\$ 1,937,842	\$ 89,625	4.6%	\$ 1,980,859	\$ 28,924	1.5%	\$ (466,291)	\$ (60,701)
Sales and Use Taxes	4,893,500	1,272,643	26.0%	4,898,100	1,421,762	29.0%	197,237	149,119
Utility Taxes	1,592,635	493,640	31.0%	1,619,400	517,196	31.9%	112,346	23,556
Other Taxes	50,168	15,159	30.2%	54,700	14,409	26.3%	734	(750)
Total Taxes	8,474,145	1,871,067	22.1%	8,553,059	1,982,291	23.2%	(155,974)	111,224
Non-Tax Revenues:								
Licenses and Permits	195,780	49,868	25.5%	200,720	110,127	54.9%	59,947	60,259
Intergovernmental Revenues	882,282	112,555	12.8%	335,610	99,886	29.8%	15,983	(12,669)
Charges for Goods & Services	180,670	47,566	26.3%	343,900	59,216	17.2%	(26,759)	11,650
Fines and Forfeitures	120,190	31,332	26.1%	119,400	27,767	23.3%	(2,083)	(3,565)
Miscellaneous	122,669	62,309	50.8%	140,400	59,654	42.5%	24,554	(2,655)
Total Non-Tax Revenues	1,501,591	303,630	20.2%	1,140,030	356,650	31.3%	71,642	53,020
Other Fund Sources:								
Custodial Activity	-	32,429	0.0%	-	1,035	0.0%	1,035	(31,394)
Transfers-in	51,000	-	0.0%	-	-	0.0%	-	-
Total Other Fund Sources	51,000	32,429	63.6%	-	1,035	0.0%	1,035	(31,394)
Total Revenues	\$ 10,026,736	\$ 2,207,126	22.0%	\$ 9,693,089	\$ 2,339,976	24.1%	\$ (83,297)	\$ 132,850
Expenditures								
Expenditures by Department:								
City Council	\$ 91,601	\$ 20,952	22.9%	\$ 94,930	\$ 17,954	18.9%	\$ 5,779	\$ (2,998)
Municipal Court	399,558	115,900	29.0%	414,900	97,543	23.5%	6,182	(18,357)
City Manager	199,081	56,043	28.2%	210,115	54,964	26.2%	(2,435)	(1,079)
Finance	286,298	81,525	28.5%	283,635	74,937	26.4%	(4,028)	(6,588)
City Clerk	85,367	21,473	25.2%	96,925	18,944	19.5%	5,287	(2,529)
Legal Service	75,673	19,694	26.0%	76,700	21,340	27.8%	(2,165)	1,646
Facilities and Parks	1,082,802	283,342	26.2%	1,220,358	320,158	26.2%	(15,068)	36,816
Non-Departmental	534,793	49,361	9.2%	483,344	67,004	13.9%	53,832	17,643
Human Resources	139,311	34,606	24.8%	122,050	23,339	19.1%	7,174	(11,267)
Police	3,337,741	835,674	25.0%	3,422,310	859,879	25.1%	(4,301)	24,205
Fire	2,432,267	623,665	25.6%	2,305,215	659,375	28.6%	(83,071)	35,710
Public Works - Streets	620,487	121,331	19.6%	574,257	140,898	24.5%	2,666	19,567
Planning & Building	698,027	79,535	11.4%	443,680	184,081	41.5%	(73,161)	104,546
Recreation	339,790	94,285	27.7%	389,350	57,513	14.8%	39,825	(36,772)
Total Expenditures	10,322,796	2,437,386	23.6%	10,137,769	2,597,929	25.6%	(63,484)	160,543
Excess Revenues Over (Under) Expenditures	\$ (296,060)	\$ (230,260)	77.8%	\$ (444,680)	\$ (257,953)	58.0%	(146,781)	\$ (27,693)
Beginning Fund Balance	1,804,262	1,804,262	100.0%	1,089,814	2,240,739	205.6%	-	436,477
Ending Fund Balance	\$ 1,508,202	\$ 1,574,002	104.4%	\$ 645,134	\$ 1,982,786	307.3%	\$ (146,781)	\$ 408,784

Foot Note:

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

City of Chehalis
Expenditures by Category - Budget to Actual
March 2020 and 2021
General Fund

GENERAL FUND (#001)	2020		2020 YTD % of Budget	YTD Target % * 25.00%		2021 YTD % of Budget	^Variance YTD Target vs. Actual	Change YTD Actual 2021- 2020
	Amended Budget	YTD Actual 3/31/2020		2021 Adopted Budget	YTD Actual 3/31/2021			
Expenditures by Category:								
Salaries	\$ 4,970,156	\$ 1,192,197	24.0%	\$ 5,146,350	\$ 1,193,482	23.2%	\$ 93,106	\$ 1,285
Benefits	2,207,302	566,334	25.7%	2,288,782	544,191	23.8%	28,005	(22,143)
Subtotal for Payroll	7,177,458	1,758,531	24.5%	7,435,132	1,737,673	23.4%	121,111	(20,858)
Supplies	409,893	75,978	18.5%	449,129	107,057	23.8%	5,225	31,079
Services	2,635,817	612,527	23.2%	2,199,446	780,320	35.5%	(230,457)	167,793
Capital Outlay	164,013	17,799	10.9%	65,040	12,004	18.5%	4,256	(5,795)
Debt Service	114,432	42,402	37.1%	127,378	42,312	33.2%	(10,467)	(90)
Custodial Activity	-	18,932	0.0%	-	-	0.0%	-	(18,932)
Transfers-out	245,332	19,735	8.0%	307,844	42,232	13.7%	34,729	22,497
Inferfund Charges	(424,149)	(108,518)	25.6%	(446,200)	(123,669)	27.7%	12,119	(15,151)
Total Expenditures	10,322,796	2,437,386	147.8%	10,137,769	2,597,929	25.6%	(63,484)	160,543

Foot Note:

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City of Chehalis
 Comparative Revenues and Expenditures - Budget to Actual
 March 2020 and 2021
 Wastewater Fund

Wastewater Fund (#404)	2020		2020 YTD % of Budget	2021		YTD Target % *	2021 YTD	^Variance YTD Target vs. Actual	Change YTD Actual 2021-2020
	Amended Budget	YTD Actual 3/31/2020		Adopted Budget	YTD Actual 3/31/2021	25.00%	% of Budget		
Revenues:									
Operating Revenues:									
Charges for Services	\$ 5,056,865	\$ 1,232,547	24.4%	\$ 5,082,600	\$ 1,262,289	24.8%	\$ (8,361)	\$ 29,742	
Hookup/Connection Fee	57,920	3,030	5.2%	87,200	35,451	40.7%	13,651	32,421	
Capacity Charge (Cost Share)	277,380	-	0.0%	277,400	-	0.0%	(69,350)	-	
Intergovernmental Revenues	4,400	-	0.0%	-	-	0.0%	-	-	
Late Payment Fees	15,450	13,148	85.1%	51,200	358	0.7%	(12,442)	(12,790)	
Interest Earnings	67,250	40,899	60.8%	10,000	1,806	18.1%	(694)	(39,093)	
Rental Income	3,550	3,545	99.9%	3,500	-	0.0%	(875)	(3,545)	
Miscellaneous Other	1,540	252	16.4%	1,600	-	0.0%	(400)	(252)	
Total Operating Revenues	5,484,355	1,293,421	23.6%	5,513,500	1,299,904	23.6%	(78,471)	6,483	
Other Fund Sources:									
Custodial Activities	-	476	0.0%	-	-	0.0%	-	(476)	
Total Other Fund Source	-	476	0.0%	-	-	0.0%	-	(476)	
Total Revenues & Fund Sources	\$ 5,484,355	\$ 1,293,897	23.6%	\$ 5,513,500	\$ 1,299,904	23.6%	\$ (78,471)	\$ 6,007	
Expenditures:									
Operating Expenditures:									
Wages	\$ 1,066,122	\$ 246,044	23.1%	\$ 1,073,200	\$ 283,692	26.4%	\$ (15,392)	\$ 37,648	
Benefits	563,775	118,275	21.0%	560,900	134,531	24.0%	5,694	16,256	
Supplies	438,652	83,343	19.0%	460,866	119,180	25.9%	(3,963)	35,837	
Services	1,103,176	335,336	30.4%	1,237,434	412,139	33.3%	(102,780)	76,803	
Total Operating Expenditures:	3,171,725	782,998	24.7%	3,332,400	949,542	28.5%	(116,441)	166,544	
Other Expenditures:									
Capital Outlay	1,071,116	258,752	24.2%	430,000	47,036	10.9%	60,464	(211,716)	
Debt Service	1,879,905	20,762	1.1%	1,882,870	20,721	1.1%	449,997	(41)	
Custodial Receipts / Deposits	-	-	0.0%	-	-	0.0%	-	-	
Interfund Loan Disbursements	-	-	0.0%	-	-	0.0%	-	-	
Total Other Expenditures	2,951,021	279,514	9.5%	2,312,870	67,757	2.9%	510,461	(211,757)	
Total Expenditures	\$ 6,122,746	\$ 1,062,512	17.4%	\$ 5,645,270	\$ 1,017,299	18.0%	\$ 394,020	\$ (45,213)	
Excess Revenues Over (Under) Expenditures	\$ (638,391)	\$ 231,385	-36.2%	\$ (131,770)	\$ 282,605	-214.5%	\$ 315,549	\$ 51,220	
Beginning Fund Balance	5,374,991	5,374,991	100.0%	4,832,040	5,368,364	111.1%	-	(6,627)	
Ending Fund Balance	\$ 4,736,600	\$ 5,606,376	118.4%	\$ 4,700,270	\$ 5,650,969	120.2%	\$ 315,549	\$ 44,593	

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City of Chehalis
Comparative Revenues and Expenditures - Budget to Actual
March 2020 and 2021
Water Fund

	2020		2020 YTD % of Budget	2021		2021 YTD % of Budget	^Variance YTD Target vs. Actual	Change YTD Actual 2021-2020
	Amended Budget	YTD Actual 3/31/2020		Adopted Budget	YTD Actual 3/31/2021			
WATER FUND (#405)								
Revenues:								
Operating Revenues:								
Charges for Services	\$ 2,864,810	\$ 629,421	22.0%	\$ 2,930,290	\$ 645,218	22.0%	\$ (87,355)	\$ 15,797
Hookup/Connectoin Fee	61,770	2,771	4.5%	120,300	35,173	29.2%	5,098	32,402
Intergovernmental Revenues	5,500	-	0.0%	-	61	0.0%	61	61
Late Payment Fees	7,820	6,240	79.8%	33,800	390	1.2%	(8,060)	(5,850)
Interest Earnings	59,120	33,470	56.6%	13,876	4,715	34.0%	1,246	(28,755)
Other Receipts	230	-	0.0%	3,200	-	0.0%	(800)	-
Total Operating Revenues	2,999,250	671,902	22.4%	3,101,466	685,557	22.1%	(89,810)	13,655
Other Funding Source								
Interfund Loan Repayment	69,490	17,253	24.8%	70,911	17,601	24.8%	(127)	348
Customer Deposits	-	-	0.0%	90,420	5,801	6.4%	(16,804)	5,801
Other Resources	-	4,118	0.0%	1,100	-	0.0%	(275)	(4,118)
Total Other Fund Source	69,490	21,371	30.8%	162,431	23,402	14.4%	(17,206)	2,031
Total Revenues & Fund Sources	\$ 3,068,740	\$ 693,273	22.6%	\$ 3,263,897	\$ 708,959	21.7%	\$ (107,016)	\$ 15,686
Expenditures								
Operating Expenditures								
Wages	\$ 848,476	\$ 201,752	23.8%	\$ 899,620	\$ 201,698	22.4%	23,207	(54)
Benefits	430,881	92,244	21.4%	447,700	93,609	20.9%	18,316	1,365
Supplies	344,456	77,828	22.6%	336,336	54,901	16.3%	29,183	(22,927)
Services	718,738	245,505	34.2%	751,099	218,198	29.1%	(30,423)	(27,307)
Total Operating Expenditures	2,342,551	617,329	26.4%	2,434,755	568,406	23.3%	40,283	(48,923)
Other Expenditures								
Capital Expenditures	2,262,297	-	0.0%	903,000	130,255	14.4%	95,495	130,255
Debt Service	286,278	1,059	0.4%	238,852	988	0.4%	58,725	(70)
Refunds of Deposits	-	-	0.0%	42,800	31,622	73.9%	(20,922)	31,622
Total Other Expenditures	2,548,575	1,059	0.0%	1,184,652	162,865	13.7%	133,298	161,807
Total Expenditures	\$ 4,891,126	\$ 618,388	12.6%	\$ 3,619,407	\$ 731,271	20.2%	\$ 173,581	\$ 112,884
Excess Revenues Over (Under) Expenditures	\$ (1,275,134)	\$ 74,885	-5.9%	\$ (355,510)	\$ (22,312)	6.3%	\$ 66,565	\$ (97,198)
Beginning Fund Balance	7,437,091	7,437,091	100.0%	6,284,970	7,990,124	127.1%	-	553,033
Ending Fund Balance	\$ 6,161,957	\$ 7,511,976	121.9%	\$ 5,929,460	\$ 7,967,812	134.4%	\$ 66,565	\$ 455,835

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City of Chehalis
 Comparative Revenues and Expenditures - Budget to Actual
 March 2020 and 2021
 Storm and Surface Water Fund

	2020		2020 YTD % of Budget	YTD Target % * 2021		2021 YTD % of Budget	^Variance YTD Target vs. Actual	Change YTD Actual 2021- 2020
	Amended Budget	YTD Actual 3/31/2020		2021 Adopted Budget	YTD Actual 3/31/2021			
Storm Water Fund (#406)								
Revenues:								
Operating Revenues:								
Charges for Goods & Services	\$ 677,015	\$ 187,370	27.7%	\$ 677,015	\$ 178,012	26.3%	\$ 8,758	\$ (9,358)
Hookup/Connection Fee	4,750	489	10.3%	29,750	5,575	18.7%	(1,863)	5,086
Intergovernmental Revenue	3,100	-	0.0%	-	-	0.0%	-	-
Late Payment Fees	2,200	1,895	86.1%	6,700	1	0.0%	(1,674)	(1,894)
Interest Earnings	9,230	5,282	57.2%	3,000	475	15.8%	(275)	(4,807)
Other Misc. Revenues	-	-	0.0%	-	343	0.0%	343	343
Total Operating Revenues	696,295	195,036	28.0%	716,465	184,406	25.7%	5,289	(10,630)
Other Fund Sources:								
Custodial Activities	-	-	0.0%	-	-	0.0%	-	-
Total Other Fund Sources	-	-	0.0%	-	-	0.0%	-	-
Total Revenues & Fund Sources	\$ 696,295	\$ 195,036	28.0%	\$ 716,465	\$ 184,406	25.7%	\$ 5,289	\$ (10,630)
Expenditures:								
Operating Expenditures:								
Wages	\$ 259,451	\$ 63,710	24.6%	\$ 262,750	\$ 50,527	19.2%	\$ 15,161	\$ (13,183)
Benefits	131,530	32,404	24.6%	147,410	29,995	20.3%	6,858	(2,409)
Supplies	60,852	13,491	22.2%	66,384	3,555	5.4%	13,041	(9,936)
Services	64,250	22,306	34.7%	73,254	18,867	25.8%	(553)	(3,439)
Total Operating Expenditures	516,083	131,911	25.6%	549,798	102,944	18.7%	34,507	(28,967)
Other Expenditures:								
Capital Expenditures	175,200	-	0.0%	338,898	2,485	0.7%	82,240	2,485
Debt Service	-	67	0.0%	404	175	43.3%	(74)	107
Custodial Activities	-	-	0.0%	-	-	0.0%	-	-
Total Other Expenditures	175,200	67	0.0%	339,302	2,660	0.8%	82,166	2,592
Total Expenditures	691,283	131,978	19.1%	889,100	105,604	11.9%	116,673	(26,375)
Excess Revenues Over (Under) Expenditures	\$ 5,012	\$ 63,058	1258.1%	\$ (172,635)	\$ 78,802	-45.6%	\$ 121,962	\$ 15,745
Beginning Fund Balance	1,264,662	1,264,662	100.0%	1,504,416	1,699,119	112.9%	194,703	434,457
Ending Fund Balance	\$ 1,269,674	\$ 1,327,720	104.6%	\$ 1,331,781	\$ 1,777,921	133.5%	\$ 316,665	\$ 450,202

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City of Chehalis
Comparative Revenues and Expenditures - Budget to Actual
March 2020 and 2021
Airport Fund

			YTD Target % *		25.00%			
	2020 Amended Budget	YTD Actual 3/31/2020	2020 YTD % of Budget	2021 Adopted Budget	YTD Actual 3/31/2021	2021 YTD % of Budget		
Airport Fund (#407)								
Revenues:								
Operating Revenues:								
Fuel sales	\$ 675,000	\$ 144,049	21.3%	\$ 650,000	\$ 149,593	23.0%	\$ (12,907)	\$ 5,544
Other Misc. Revenues	1,950	415	21.3%	1,950	-	0.0%	(488)	(415)
Late Payment Fees	-	45	0.0%	-	-	0.0%	-	(45)
Interest Earnings	9,750	4,959	50.9%	3,000	380	12.7%	(370)	(4,579)
Rents & Leases	1,142,694	246,614	21.6%	1,197,961	309,527	25.8%	10,037	62,913
Total Operating Revenues	1,829,394	396,082	21.7%	1,852,911	459,500	24.8%	(3,728)	63,418
Other Fund Sources:								
Intergovernmental - Capital Grants	321,684	176,531	54.9%	-	-	0.0%	-	(176,531)
Custodial Activities	15,256	43,511	285.2%	-	13,750	0.0%	13,750	(29,761)
Interfund Loan Receipts	-	-	0.0%	-	-	0.0%	-	-
Proceeds from Sale of Capital Assets	-	-	0.0%	-	-	0.0%	-	-
Debt Proceeds (Bonds/Loans)	500,000	-	0.0%	250,000	325,573	130.2%	263,073	325,573
Total Other Fund Sources	836,940	220,042	26.3%	250,000	339,323	135.7%	276,823	119,281
Total Revenues & Fund Sources	\$ 2,666,334	\$ 616,124	23.1%	\$ 2,102,911	\$ 798,823	38.0%	\$ 273,095	\$ 182,699
Expenditures:								
Wages	\$ 312,092	\$ 73,128	23.4%	\$ 317,700	\$ 89,418	28.1%	\$ (9,993)	\$ 16,290
Benefits	179,291	39,338	21.9%	153,800	40,719	26.5%	(2,269)	1,381
Supplies	592,480	134,627	22.7%	576,300	115,362	20.0%	28,713	(19,265)
Services	233,890	55,564	23.8%	211,595	58,587	27.7%	(5,688)	3,023
Total Operating Expenditures	1,317,753	302,657	23.0%	1,259,395	304,086	24.1%	10,763	1,429
Other Expenditures:								
Capital Expenditures	850,375	57,840	6.8%	710,000	287,057	40.4%	(109,557)	229,217
Debt Service	99,795	7,615	7.6%	28,559	7,267	25.4%	(127)	(348)
Custodial Activities	100,076	2,645	2.6%	-	-	0.0%	-	(2,645)
Interfund Loan Payment	69,490	17,253	24.8%	70,911	17,601	24.8%	127	348
Total Other Expenditures	1,119,736	85,353	7.6%	809,470	311,925	38.5%	(109,557)	226,572
Total Expenditures	\$ 2,437,489	\$ 388,010	15.9%	\$ 2,068,865	\$ 616,011	29.8%	\$ (98,794)	\$ 228,001
Excess Revenues Over (Under) Expenditures	\$ 160,163	\$ 228,114	142.4%	\$ 34,046	\$ 182,812	537.0%	\$ 174,301	\$ (45,302)
Beginning Fund Balance	1,051,418	1,051,418	100.0%	1,530,242	1,391,726	90.9%	138,516	340,308
Ending Fund Balance	\$ 1,211,581	\$ 1,279,532	105.6%	\$ 1,564,288	\$ 1,574,538	100.7%	\$ 312,817	\$ 295,006

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