

City of Chehalis



Quarterly Council Financial Report First Quarter 2022

**For the Period Ending
March 31, 2022
(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: May 9, 2022

SUBJECT: **2022 First Quarter Financial Status Report**

DISCUSSION

This document provides a summary review of the City's financial activities and status for the first quarter 2022.

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 \$6,866,520 or 24.2% of the 2022 revenue budget and has expensed \$5,168,885 or 18.4% of the 2022 expenditure budget through March 31, 2022. About 90% of the 2022 interfund transfers has been completed during the 1st quarter 2022. Total city-wide revenues exceeded total expenditures by \$1,697,635. The city-wide total fund balance as of March 31, 2022 is \$28,407,422.

Other than the General Fund, all other funds are restricted or reserved 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.

City-Wide, All Funds	2022 Adopted Budget	YTD Actual 3/31/2022	YTD % of Budget	YTD Variance
				Actual to Target Positive (Negative)
Revenues	\$ 28,374,422	\$ 6,866,520	24.2%	\$ (227,086)
Transfers In	13,448,484	12,076,404	89.8%	8,714,283
Revenues and Transfers in	41,822,906	18,942,924	45.3%	8,487,197
Expenditures	28,166,738	5,168,885	18.4%	(1,872,800)
Transfers Out	13,448,484	12,076,404	89.8%	8,714,283
Expenditures and Transfers Out	41,615,222	17,245,289	41.4%	6,841,483
Excess Revenue Over (under) Expenditure	207,684	1,697,635	817.4%	\$ 1,645,714
Beginning Fund Balance	24,554,668	26,709,787	108.8%	2,155,119
Ending Fund Balance	\$ 24,762,352	\$ 28,407,422	114.7%	\$ 3,800,833

Total YTD city-wide revenues received is \$227,086 or 0.8% below the three-month target amount. While the operating revenues of utility funds and Airport funds exceed the three-month target amount by about \$167,000 collectively, the City's total tax revenues and the state and federal grant payments are below the three-month target amount.

Total YTD city-wide expenditures through March 2022 is 18.4% of the 2022 budget and \$1,872,800 or 6.6% below the three-month target amount. About 85% of \$1,599,305 of this variance is related to capital outlays and debt service payments. YTD capital expenditures is 4.6% of the 2022 capital budget, and debt service payments through March is 6.8% of the 2022 debt service budget. Significant amount of debt service payments will be made in June and December, and planned capital project activities are expected to be picking up after the first quarter.

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 and transfers in is \$2,724,847 or 23.8% of the 2022 budget. This is \$136,906 below the three-month target amount. Total YTD expenditures and transfers out is \$2,917,233 or 24.5% of the 2022 budget. This is \$60,073 below the three-month target amount. Total YTD expenditures exceeded the total revenues by \$192,386. The fund balance as of March 31, 2022 is \$2,521,305, which is about 22.0% of the 2022 general fund revenue budget.

General Fund Summary	2022 Adopted Budget	YTD Actual 3/31/2022	YTD Actual % of Budget	YTD Variance Actual to Target Positive (Negative)
Revenues & Transfers-In	\$ 11,447,010	\$ 2,724,847	23.8%	\$ (136,906)
Expenditures & Transfers-out	11,909,220	2,917,233	24.5%	60,073
Revenues Over (Under) Expenditures	(462,210)	(192,386)	41.6%	(76,833)
Beginning Fund Balance	1,832,460	2,713,691		
Ending Fund Balance	\$ 1,370,250	\$ 2,521,305		
Ending Fund Balance % of Revenue	12.0%	22.0%		

The 2022 budget was adopted with an estimated beginning fund balance of \$1,832,460, which was the estimated ending fund balance for year-end 2021. However, as of this date, the ending fund balance for year 2021 is \$2,713,691.

At the 3/14/2022 Council meeting, the City Council approved Ordinance 1027-B designating \$959,000 of the 2021 ending fund balance as Committed for specific purposes and uses, including reserves for permanent fire station A&E and related costs, future general facilities improvements, vehicle and equipment replacement, and City's financial software upgrade; 2011 LTGO debt service payment; and funding for 2022 planned public facilities improvement projects.

The first amendment to the 2022 budget which was approved by the City Council on 4/25/2022, includes transferring the committed fund balances to the appropriate reserve funds.

General Fund Revenues:

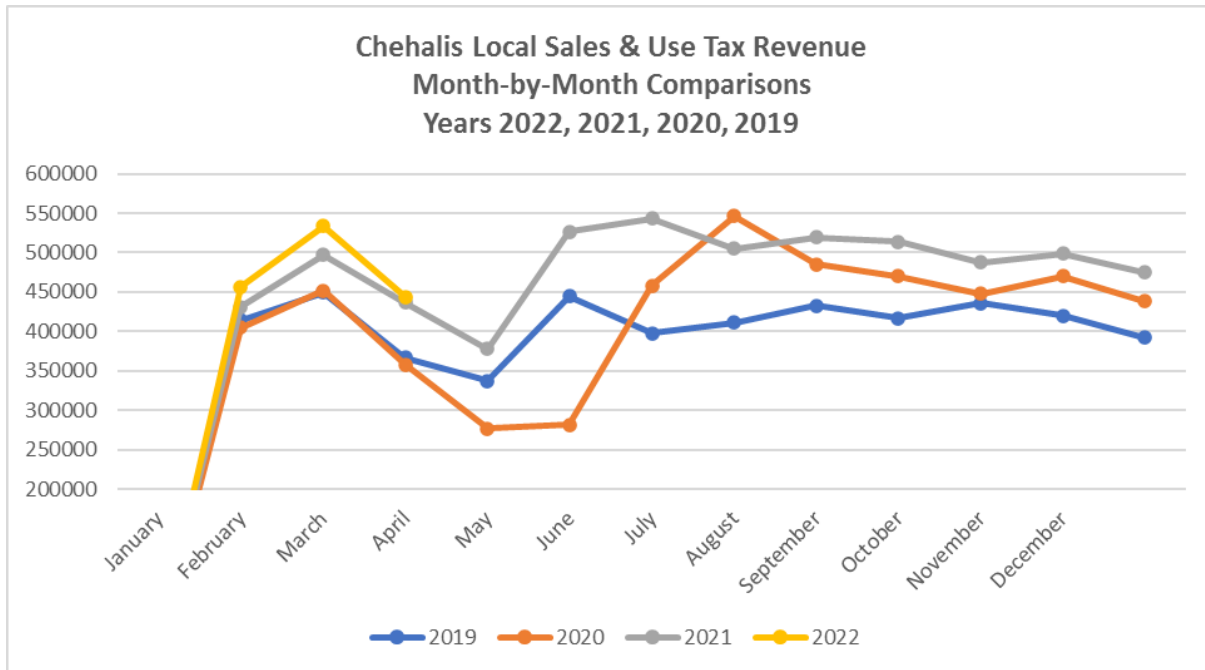
Total YTD tax revenues received is \$2,099,991 or 22.4% of the 2022 budget. This is \$239,259 below the YTD target amount. Total tax revenues make up 77.1% of total general fund revenues received through March 2022.

Property Tax: YTD received is \$81,907 or 3.8% of the 2022 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 \$1,498,310 or 27.0% of the 2022 budget. This is \$112,560 above 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 that is shared with cities, and brokered natural gas sales tax. Sales tax is the City's largest revenue source. Sales tax revenues make up 55.0% of the total general fund revenues received in the first quarter of 2022.

Total sales tax collections continue to exceed the previous forecast. YTD total sales tax collected through March 2022 increased \$76,549 or 5.4% from this time last year.

Below chart illustrates the month-to-month comparisons for Chehalis local sales tax distributions received for years 2022, 2021, 2020 & 2019.



Utility Business Tax: YTD received is \$506,502 or 31.4% of the 2022 budget and is \$102,752 above the YTD target amount. This is normal trend for this time of the year. YTD utility tax received through March 2022 decreased \$10,693 or 2.1% from this time last year.

Licenses and Permits: YTD received is \$234,732 or 51.1% of the 2022 budget and is \$119,807 above the three-month target amount. This amount includes business licenses fees, franchise fees, building permit fees, and other permit fees. (i.e., animal licenses and gun permits). About \$84,000 of the positive variance is from building permit fees. Building permit fees received through March is \$168,745 or 49.9% of the 2022 budget.

Intergovernmental Revenue: YTD received is \$96,149 or 27.4% of the 2022 budget. This category includes intergovernmental grants, state shared revenues, and the Main Street B&O Tax Credit.

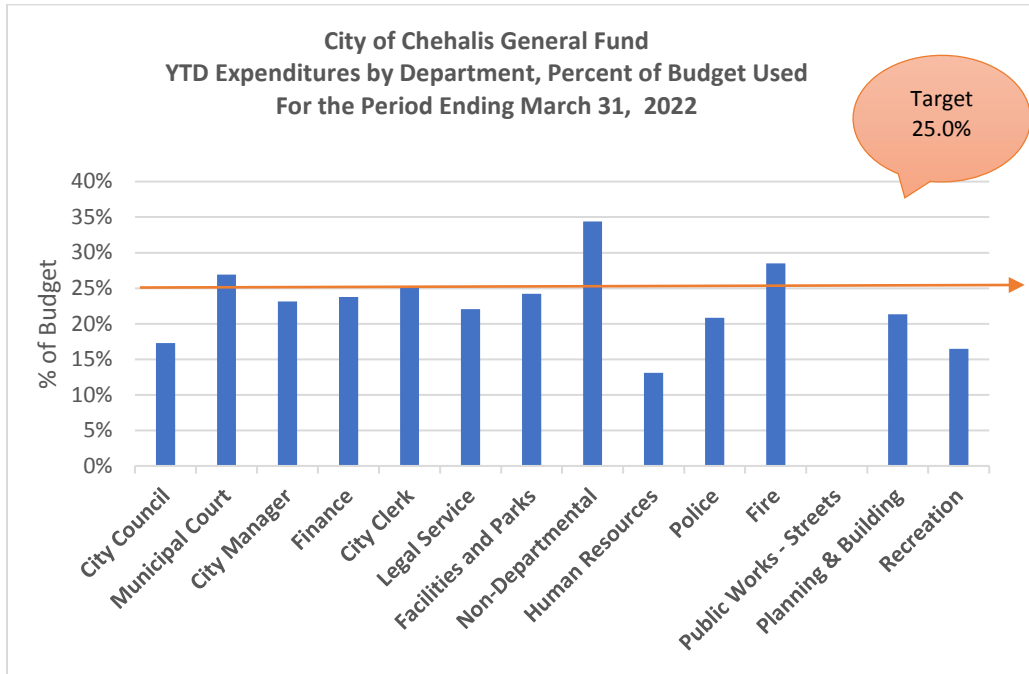
Charges for goods and services: YTD received is \$69,286 or 14.4% of the 2022 budget. This category includes charges for fire and police services, plan check review fees, and recreation program fees. Recreation program fees make up about 42.8% of the 2022 budget in this category. YTD parks and recreation program revenue is 4.0% of the 2022 budget. A significant portion of the recreation program fee revenues are typically received during the summer months.

Miscellaneous: YTD revenues through March is \$170,528 or 77.3% of the 2022 budget. This amount includes \$28,133 in facility rentals, \$41,567 in drug seizure funds disbursed to the City from the Lewis County Joint Enforcement Team (JNET), \$72,324 in proceeds from sale of right-of-way agreement, and insurance recovery of \$10,000.

General Fund Expenditures and Transfers-out

Total YTD expenditures and transfers for the first quarter is \$2,917,233 or 24.5% of the 2022 budget. This is \$60,073 below the three-month target amount.

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



- Municipal Court departments exceeded the three-month target amount by 1.9% or \$6,438. This is mostly due to overlapping in staffing for cross training for the Court Administrator position transitions.
- Non-departmental department exceeded the three-month target amount by 9.4% or \$133,444. The key contributing factors for the YTD amount exceeding the three-month target amount is combination of 1) 2022 budget for \$200,000 transfer out to the Public Facilities Reserve Fund was completed in the first quarter, 2) some of the information technology (IT) annual support/subscriptions were paid in the first quarter, and some of the intergovernmental service agreements were paid in the first quarter.
- Fire department exceeded the three-month target amount by 3.5% or \$83,663. The key contributing factors for this variance include: 1) the annual WCIA insurance and annual H.S.A contributions for the firefighters were paid in January and 2) YTD lease/rent expenditures of \$17,106 for the emergency fire station at the Airport site that was not in the 2022 adopted budget. The first 2022 budget amendment approved by the City Council on April 11, 2022, includes additional appropriation for the fire department.

YTD expenditures for public safety (police and fire) is \$1,474,811 and makes up about 50.6% of the total YTD General Fund expenditures.

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

ENTERPRISE FUND OVERVIEW

Wastewater Fund and Wastewater Capital Fund

Total YTD operating revenues received is \$1,457,594 or 26.4% of the 2022 budget. This is \$74,794 above the three-month target amount.

Total YTD operating expenditures is \$904,473 or 24.8% of the 2022 budget. This is \$7,857 below the three-month target amount. Total YTD for capital outlays and debt services are 0.5% and 1.1% of the 2022 budget, respectively. The 2022 annual debt service budget is \$1,882,874 and only \$20,555 has been paid through March 2022. Significant amount of debt service payments will be made in June and December.

Total YTD revenues received exceeded total expenditures by \$529,771 during the first quarter of 2022.

Water Fund and Water Capital Fund

Total YTD operating revenues received is \$792,131 or 25.5% of the 2022 budget. This is \$15,869 above the three-month target amount. YTD revenues from charges for services is 23.3% of the 2022 budget. This is \$50,322 below the three-month target amount. Historically, water consumptions go up during the summer and fall months. Late payment fee revenue is budgeted for \$23,900 ~~133,100~~ and was received 41.4% ~~7.4%~~ of the 2022 budget or \$9,888 during the first quarter.

Total YTD operating expenditures is \$699,587 or 27.7% of the 2022 budget. This is \$68,220 above the three-month target amount. The key contributing factors for the YTD expenditure exceeding the three-month target amount are 1) cash outs for unused accruals upon retirement and 2) annual WCIA insurance premiums are paid in the first quarter. These expenditures are included in the 2022 budget.

Total YTD expenditures for capital outlays and debt service are 1.1% and 0.3% of the 2022 budget, respectively. Water Fund's annual debt service payments are made in September each year.

Total YTD revenues exceeded the total expenditures by \$103,002 in the first quarter of 2022.

Storm & Surface Water Fund and Storm & Surface Water Capital Fund

Total YTD operating revenues received is \$191,804 or 26.6% of the 2022 budget. This is \$11,861 above the three-month target amount.

Total YTD operating expenditures is \$136,376 or 23.5% of the 2022 budget. This is \$8,774 below the three-month target amount. YTD capital outlays is \$9,405 or 16.2% of the 2022 budget.

Total YTD revenues received exceeded total expenditures by \$45,668 in the first quarter of 2022.

Airport Fund and Airport Capital Fund

Total YTD operating revenues received is \$529,296 or 28.5% of the 2022 budget. This is \$64,326 above the three-month target amount. Fuel sales was below the three-months target whereas the lease revenues were above the three-month target.

YTD CARB loan proceeds received is \$93,610 which was not in the 2022 budget. The first 2022 budget amendment approved by the City Council on April 25, 2022 increased revenue budget for CARB loan proceeds and FAA grants that are expected to be received.

Total YTD operating expenditures is \$278,201 or 20.7% of the 2022 budget. This is \$57,370 below the three-month target amount. This variance is mostly due to low activities on fuel purchases. YTD capital expenditures is \$287,057 or 40.4% of the 2021 budget.

Total YTD revenues received exceeded total expenditures by \$237,908 in the first quarter of 2022.

TREASURER’S REPORT – CASH AND INVESTMENTS

The City’s total cash, deposits, and investments as of March 31, 2022 is \$28,407,422. About 84% of the City’s cash is invested and earns interests. The remaining 16% is deposited in 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 3/31/2022	% of Total
Checking & Revolving Cash Fund	\$ 4,591,851	16%
Local Government Investment Pool (LGIP)	18,740,274	66%
US Govt Agency Securities (Bonds)	5,075,297	18%
Total	\$ 28,407,422	100%

Only 8.9% or \$2,521,305 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.

As of March 31, 2022, the City also holds additional \$61,487 in the checking account for custodial funds for moneys to be disbursed to other agencies (i.e., sales and leasehold taxes and state court revenues).

Total YTD investment interest earnings through March 31, 2022 totaled \$18,314. The LGIP average net earnings for 2022 is 0.1416% which is a slight increase from 0.1294% from this time last year.

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 Fund Balances - Budget to Actual
2021 Third Quarter Financial Statements - All Funds
As of March 31, 2022

Fund Type/Name	Beginning Fund Balance		Revenues & Transfers				Expenditures & Transfers				Changes in Fund Balance		Ending Fund Balance	
	2022 Adoped Budget	Actual 1/1/2022	2022 Adoped Budget	YTD 3/31/2022 Actual	Balance	YTD % of Budget	2022 Adoped Budget	YTD 3/31/2022 Actual	Balance	YTD % of Budget	2022 Adoped Budget	YTD 3/31/2022 Actual	2022 Adoped Budget	YTD 3/31/2022 Actual
General Fund & Sub-Funds:														
General Fund	\$ 1,832,460	\$ 2,713,691	\$ 11,447,010	\$ 2,724,847	\$ 8,722,163	23.8%	\$ 11,909,220	\$ 2,917,233	\$ 8,991,987	24.5%	\$ (462,210)	\$ (192,386)	1,370,250	\$ 2,521,305
<u>Sub-funds:</u>											\$ -			
Street Fund	120,905	287,980	1,038,301	365,977	672,324	35.2%	1,057,976	216,214	841,762	20.4%	(19,675)	149,763	101,230	437,743
Building Abatement Fund	51,714	51,659	50	15	35	30.0%	-	-	-	0.0%	50	15	51,764	51,674
Total General Fund and Sub-Funds	2,005,079	3,053,330	12,485,361	3,090,839	9,394,522	544.4%	12,967,196	3,133,447	9,833,749	364.4%	(481,835)	(42,608)	1,523,244	3,010,722
Special Revenue Funds:														
Arterial Street Fund	90,828	96,855	-	-	-	0.0%	90,828	90,828	-	100.0%	(90,828)	(90,828)	-	6,027
Transportation Benefit Dist. Fund	3,219,250	3,071,696	4,283,000	895,243	3,387,757	20.9%	3,700,000	45,504	3,654,496	1.2%	583,000	849,739	3,802,250	3,921,435
Tourism Fund	72,990	140,104	235,070	55,442	179,628	23.6%	257,986	35,673	222,313	13.8%	(22,916)	19,769	50,074	159,873
Compensated Absences Fund	247,420	247,014	240	66	174	27.3%	61,700	38,110	23,590	61.8%	(61,460)	(38,044)	185,960	208,970
LEOFF 1 OPEB Reserve Fund	31,407	66,078	205,900	7,684	198,216	3.7%	156,700	31,732	124,968	20.3%	49,200	(24,048)	80,607	42,030
Community Block Grant Fund	23,642	24,613	25	7	18	28.0%	1,000	-	1,000	0.0%	(975)	7	22,667	24,620
HUD Block Grant Fund	86,604	88,501	85	25	60	29.4%	2,000	-	2,000	0.0%	(1,915)	25	84,689	88,526
Federal Advance Grant Fund	731,118	1,068,806	1,069,443	304	1,069,139	0.0%	420,000	28,285	391,715	6.7%	649,443	(27,981)	1,380,561	1,040,825
Total Special Revenue Funds	4,503,259	4,803,667	5,793,763	958,771	4,834,992	16.5%	4,690,214	270,132	4,420,082	5.8%	1,103,549	688,639	5,606,808	5,492,306
Debt Service Funds:														
2011 G.O. Bond Fund	5	5	299,516	100,920	198,596	33.7%	299,515	100,731	198,784	33.6%	1	189	6	194
Total Debt Service Fund	5	5	299,516	100,920	198,596	33.7%	299,515	100,731	198,784	33.6%	1	189	6	194
Capital Project Funds:														
Public Facilities Reserve Fund	410,271	477,066	200,250	200,126	124	99.9%	310,000	274,251	35,749	88.5%	(109,750)	(74,125)	300,521	402,941
Automotive/Equip. Reserve Fund	268,192	283,252	100	83	17	83.0%	-	-	-	0.0%	100	83	268,292	283,335
Park Improvement Fund	-	-	180,000	180,040	-	-	-	2,135	-	-	180,000	177,905	180,000	177,905
First Quarter REET Fund	202,279	288,772	126,400	48,195	78,205	38.1%	130,494	65,247	65,247	50.0%	(4,094)	(17,052)	198,185	271,720
Second Quarter REET Fund	276,196	367,157	126,475	48,232	78,243	38.1%	73,257	-	73,257	0.0%	53,218	48,232	329,414	415,389
Total Capital Project Funds	1,156,938	1,416,247	633,225	476,676	156,589	75.3%	513,751	341,633	174,253	66.5%	119,474	135,043	1,276,412	1,551,290
Proprietary Funds:														
Garbage Fund	8,333	8,449	6,110	1,257	4,853	20.6%	7,000	119	6,881	1.7%	(890)	1,138	7,443	9,587
Wastewater Fund	5,087,505	5,468,801	5,383,400	1,457,342	3,926,058	27.1%	7,532,194	2,925,028	4,607,166	38.8%	(2,148,794)	(1,467,686)	2,938,711	4,001,115
Wastewater Capital Fund	-	-	2,147,800	2,000,252	147,548	93.1%	542,000	2,795	539,205	0.5%	1,605,800	1,997,457	1,605,800	1,997,457
Water Fund	7,310,614	7,866,126	2,892,001	811,782	2,080,219	28.1%	9,200,709	7,100,369	2,100,340	77.2%	(6,308,708)	(6,288,587)	1,001,906	1,577,539
Water Capital Fund	-	-	6,757,600	6,401,076	356,524	94.7%	841,000	9,487	831,513	1.1%	5,916,600	6,391,589	5,916,600	6,391,589
Storm & Surface Water Fund	1,460,784	1,516,732	584,370	191,517	392,853	32.8%	1,876,020	1,431,731	444,289	76.3%	(1,291,650)	(1,240,214)	169,134	276,518
Storm & Surface Water Capital Fund	-	-	1,430,400	1,295,287	135,113	90.6%	57,900	9,405	48,495	16.2%	1,372,500	1,285,882	1,372,500	1,285,882
Airport Fund	1,996,415	1,543,750	1,470,130	528,959	941,171	36.0%	2,997,923	1,837,068	1,160,855	61.3%	(1,527,793)	(1,308,109)	468,622	235,641
Airport Capital Fund	-	-	1,923,750	1,627,947	295,803	84.6%	76,500	81,930	(5,430)	107.1%	1,847,250	1,546,017	1,847,250	1,546,017
Total Proprietary Funds	15,863,651	16,403,858	22,595,561	14,315,419	8,280,142	63.4%	23,131,246	13,397,932	9,733,314	4	(535,685)	917,487	15,327,966	17,321,345
Fiduciary Funds: (Exclude Custodial Funds)														
Firemen's' Pension Fund	1,025,736	1,032,680	15,480	299	15,181	1.9%	13,300	1,414	11,886	10.6%	2,180	(1,115)	1,027,916	1,031,565
Total Fiduciary Funds	1,025,736	1,032,680	15,480	299	15,181	1.9%	13,300	1,414	11,886	10.6%	2,180	(1,115)	1,027,916	1,031,565
TOTAL ALL CITY FUNDS	\$ 24,554,668	\$ 26,709,787	\$ 41,822,906	\$ 18,942,924	\$ 22,880,022	45.3%	\$ 41,615,222	\$ 17,245,289	\$ 24,372,068	41.4%	\$ 207,684	\$ 1,697,635	\$ 24,762,352	\$ 28,407,422

Note: May contain rounding differences of +/-1

City of Chehalis
 Comparative Revenues, Expenditures, and Fund Balances - Budget to Actual
 March 2022 and 2021
 General Fund

YTD Target % * 25.00%

GENERAL FUND (#001)	2021 Adopted Budget	2021 YTD Actual 3/31/2021	2021 YTD % of Budget	2022 Adopted Budget	2022 YTD Actual 3/31/2022	2022 YTD % of Budget	^Variance YTD Target vs. Actual	Change YTD Actual 2022-2021
Revenues:								
Taxes:								
Property Taxes	\$ 1,980,859	\$ 28,925	1.5%	\$ 2,137,200	\$ 81,907	3.8%	\$ (452,393)	\$ 52,982
Sales and Use Taxes	5,905,300	1,421,761	24.1%	5,543,000	1,498,310	27.0%	112,560	76,549
Utility Taxes	1,667,380	517,195	31.0%	1,615,000	506,502	31.4%	102,752	(10,693)
Other Taxes	54,700	14,409	26.3%	61,800	13,272	21.5%	(2,178)	(1,137)
Total Taxes	9,608,239	1,982,290	20.6%	9,357,000	2,099,991	22.4%	(239,259)	117,701
Non-Tax Revenues:								
Licenses and Permits	397,710	110,126	27.7%	459,700	234,732	51.1%	119,807	124,606
Intergovernmental Revenues	430,356	99,886	23.2%	351,270	96,149	27.4%	8,331	(3,737)
Charges for Goods & Services	467,185	59,216	12.7%	481,100	69,286	14.4%	(50,989)	10,070
Fines and Forfeitures	112,705	27,767	24.6%	120,100	25,876	21.5%	(4,149)	(1,891)
Miscellaneous	146,833	60,689	41.3%	220,500	98,204	44.5%	43,079	37,515
Total Non-Tax Revenues	1,554,789	357,684	23.0%	1,632,670	524,247	32.1%	116,079	166,563
Other Funding Sources:								
Proceeds from Sale of Assets	-	-	0.0%	-	72,324	0.0%	72,324	72,324
Transfers-in	-	-	0.0%	457,340	28,285	6.2%	(86,050)	28,285
Total Other Funding Sources	-	-	0.0%	457,340	100,609	22.0%	(13,726)	100,609
Total Revenues	\$ 11,163,028	\$ 2,339,974	21.0%	\$ 11,447,010	\$ 2,724,847	23.8%	\$ (136,906)	\$ 384,873
Expenditures								
Expenditures by Department:								
City Council	\$ 62,430	\$ 17,954	28.8%	\$ 113,300	\$ 19,607	17.3%	\$ 8,718	\$ 1,653
Municipal Court	403,316	97,543	24.2%	338,850	91,151	26.9%	(6,438)	(6,392)
City Manager	206,015	54,964	26.7%	223,570	51,776	23.2%	4,117	(3,188)
Finance	305,635	74,937	24.5%	338,400	80,460	23.8%	4,140	5,523
City Clerk	65,776	18,944	28.8%	64,100	16,207	25.3%	(182)	(2,737)
Legal Service	94,700	21,340	22.5%	76,700	16,901	22.0%	2,274	(4,439)
Facilities and Parks	1,307,686	320,158	24.5%	1,436,217	348,023	24.2%	11,031	27,865
Non-Departmental	1,427,917	66,355	4.6%	1,472,469	506,561	34.4%	(138,444)	440,206
Human Resources	99,750	23,338	23.4%	232,720	30,442	13.1%	27,738	7,104
Police	3,274,610	859,879	26.3%	3,790,180	790,222	20.8%	157,323	(69,657)
Fire	2,318,815	659,375	28.4%	2,403,704	684,589	28.5%	(83,663)	25,214
Public Works - Streets	606,257	140,898	23.2%	-	-	0.0%	-	(140,898)
Planning & Building	810,340	184,081	22.7%	977,150	208,543	21.3%	35,745	24,462
Recreation	381,550	57,513	15.1%	441,860	72,751	16.5%	37,714	15,238
Total Expenditures	11,364,797	2,597,279	22.9%	11,909,220	2,917,233	24.5%	60,073	319,954
Excess Revenues Over (Under) Expenditures	\$ (201,769)	\$ (257,305)	127.5%	\$ (462,210)	\$ (192,386)	41.6%	(76,833)	\$ 64,919
Beginning Fund Balance	1,804,262	1,804,262	100.0%	1,832,460	2,713,691	148.1%	-	909,429
Ending Fund Balance	\$ 1,602,493	\$ 1,546,957	96.5%	\$ 1,370,250	\$ 2,521,305	184.0%	\$ (76,833)	\$ 974,348

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
Expenditures by Category - Budget to Actual
March 2022 and 2021
General Fund

GENERAL FUND (#001)	2021 Adopted Budget	2021 YTD Actual 3/31/2021	2021 YTD % of Budget	YTD Target % *		2022 YTD % of Budget	^Variance YTD Target vs. Actual	Change YTD Actual 2022- 2021
				2022 Adopted Budget	2022 YTD Actual 3/31/2022			
Expenditures by Category:								
Salaries	\$ 5,078,950	\$ 1,193,482	23.5%	\$ 5,259,590	\$ 1,190,516	22.6%	\$ 124,382	\$ (2,966)
Benefits	2,150,133	544,191	25.3%	2,409,950	575,837	23.9%	26,651	31,646
Subtotal for Payroll	7,229,083	1,737,673	24.0%	7,669,540	1,766,353	23.0%	151,033	28,680
Supplies	491,229	106,407	21.7%	385,045	57,681	15.0%	38,580	(48,726)
Services	2,665,622	780,320	29.3%	2,731,796	747,640	27.4%	(64,691)	(32,680)
Capital Outlay	65,040	12,004	18.5%	278,887	28,169	10.1%	41,553	16,165
Debt Service	128,406	42,312	33.0%	67,933	25,043	36.9%	(8,060)	(17,269)
Non-expense (582.589.*.00)	38,243	3,000	7.8%	6,000	-	0.0%	1,500	(3,000)
Transfers-out	1,193,374	39,232	3.3%	1,216,219	447,371	36.8%	(143,316)	408,139
Inferfund Charges	(446,200)	(123,669)	27.7%	(446,200)	(155,024)	34.7%	43,474	(31,355)
Total Expenditures	11,364,797	2,597,279	165.2%	11,909,220	2,917,233	24.5%	60,073	319,954

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 2022 and 2021
 Wastewater Fund and Wastewater Capital Fund

YTD Target % * 25.00%

Wastewater Fund (#404 & #414)	2021 Adopted Budget	2021 YTD Actual 3/31/2021	2021 YTD % of Budget	2022 Adopted Budget	2022 YTD Actual 3/31/2022	2022 YTD % of Budget	^Variance YTD Target vs. Actual	Change YTD Actual 2022- 2021
Revenues:								
Operating Revenues:								
Intergovernmental Revenues	\$ 36,211	\$ -	0.0%	\$ -	\$ -	0.0%	\$ -	\$ -
Charges for Services	5,082,600	1,262,290	24.8%	5,100,200	1,357,027	26.6%	81,977	94,737
Hookup/Connection Fee	119,200	35,451	29.7%	100,200	40,299	40.2%	15,249	4,848
Capacity Charge (Cost Share)	277,400	-	0.0%	277,400	34,672	12.5%	(34,678)	34,672
Late Payment Fees	1,200	356	29.7%	42,200	15,486	36.7%	4,936	15,130
Interest Earnings	10,000	1,806	18.1%	6,500	5,990	92.2%	4,365	4,184
Rental Income	3,500	-	0.0%	3,500	4,120	117.7%	3,245	4,120
Miscellaneous Other	1,600	-	0.0%	1,200	-	0.0%	(300)	-
Total Operating Revenues	5,531,711	1,299,903	23.5%	5,531,200	1,457,594	26.4%	74,794	157,691
Other Fund Sources:								
Debt Issue Proceeds	-	-	0.0%	-	-	0.0%	-	-
Interfund Transfers in from Operating	-	-	0.0%	2,000,000	2,000,000	100.0%	1,500,000	2,000,000
Total Other Fund Source	-	-	0.0%	2,000,000	2,000,000	100.0%	1,500,000	2,000,000
Total Revenues & Fund Sources	\$ 5,531,711	\$ 1,299,903	23.5%	\$ 7,531,200	\$ 3,457,594	45.9%	\$ 1,574,794	\$ 2,157,691
Expenditures:								
Operating Expenditures:								
Wages	\$ 1,090,100	\$ 283,692	26.0%	\$ 1,123,520	\$ 253,782	22.6%	\$ 27,098	\$ (29,910)
Benefits	561,200	134,531	24.0%	548,400	119,760	21.8%	17,340	(14,771)
Supplies	460,666	119,180	25.9%	573,836	77,257	13.5%	66,202	(41,923)
Services	1,309,434	412,141	31.5%	1,403,564	453,674	32.3%	(102,783)	41,533
Total Operating Expenditures:	3,421,400	949,544	27.8%	3,649,320	904,473	24.8%	7,857	(45,071)
Other Expenditures:								
Capital Outlays	508,300	47,036	9.3%	542,000	2,795	0.5%	132,705	(44,241)
Debt Service	1,882,870	20,721	1.1%	1,882,874	20,555	1.1%	450,164	(166)
Custodial Activities	-	-	0.0%	-	-	0.0%	-	-
Interfund Loan Disbursements	-	-	0.0%	-	-	0.0%	-	-
Total Other Expenditures	2,391,170	67,757	2.8%	2,424,874	23,350	1.0%	582,869	(44,407)
Other Funding Use								
Interfund Transfers Out to Capital	-	-	0.0%	2,000,000	2,000,000	100.0%	(1,500,000)	2,000,000
Total Other Funding Use	-	-	0.0%	2,000,000	2,000,000	100.0%	(1,500,000)	2,000,000
Total Expenditures	\$ 5,812,570	\$ 1,017,301	17.5%	\$ 8,074,194	\$ 2,927,823	36.3%	\$ (909,274)	\$ 1,910,522
Excess Revenues Over (Under) Expenditures	\$ (638,391)	\$ 282,602	-44.3%	\$ (542,994)	\$ 529,771	-97.6%	\$ 665,520	\$ 247,169
Beginning Fund Balance	5,368,364	5,368,364	100.0%	5,468,851	5,468,801	100.0%	-	100,437
Ending Fund Balance	\$4,729,973	\$5,650,966	119.5%	\$4,925,857	\$5,998,572	121.8%	\$ 665,520	\$ 347,606
Ending Fund Balance:								
For Operating & Debt Service				3,320,057	4,001,115			
For Capital Fund				1,605,800	1,997,457			
Total Ending Fund Balance				4,925,857	5,998,572			

City of Chehalis
 Comparative Revenues and Expenditures - Budget to Actual
 March 2022 and 2021
 Water Fund and Water Capital Fund

Corrected

	2021			YTD Target % * 2022		25.00%		^Variance YTD Target vs. Actual	Change YTD Actual 2022-2021
	Adopted Budget	2021 YTD Actual 3/31/2021	2021 YTD % of Budget	Adopted Budget	2022 YTD Actual 3/31/2022	2022 YTD % of Budget			
WATER FUND (#405 & #415)									
Revenues:									
Operating Revenues:									
Intergovernmental Revenues	\$ -	\$ 61	0.0%	\$ -	\$ -	0.0%	\$ -	\$ (61)	
Charges for Services	2,930,290	645,216	22.0%	2,961,090	689,951	23.3%	(50,322)	44,735	
Hookup/Connection Fee	120,300	35,173	29.2%	109,200	58,812	53.9%	31,512	23,639	
Late Payment Fees	800	390	48.8%	23,900	9,888	41.4%	3,913	9,498	
Interest Earnings	13,876	4,715	34.0%	7,456	8,505	114.1%	6,641	3,790	
Other Receipts	4,300	-	0.0%	3,400	24,975	734.6%	24,125	24,975	
Total Operating Revenues	3,069,566	685,555	22.3%	3,105,046	792,131	25.5%	15,869	106,576	
Other Funding Source									
Interfund Loan Repayment	70,911	17,601	24.8%	54,135	17,956	33.2%	4,422	355	
Customer Deposits	98,120	2,251	2.3%	90,420	2,771	3.1%	(19,834)	520	
Debt Proceeds	-	-	0.0%	-	-	0.0%	-	-	
Inerfund Transfers in from Operating	-	-	0.0%	6,400,000	6,400,000	100.0%	4,800,000	6,400,000	
Total Other Fund Source	169,031	19,852	11.7%	6,544,555	6,420,727	98.1%	4,784,588	6,400,875	
Total Revenues & Fund Sources	\$ 3,238,597	\$ 705,407	21.8%	\$ 9,649,601	\$ 7,212,858	74.7%	\$ 4,800,457	\$ 6,507,451	
Expenditures									
Operating Expenditures									
Wages	\$ 906,720	\$ 201,698	22.2%	\$ 916,260	\$ 269,196	29.4%	(40,131)	67,498	
Benefits	445,900	93,609	21.0%	386,930	106,393	27.5%	(9,660)	12,784	
Supplies	336,136	48,332	14.4%	336,750	65,081	19.3%	19,107	16,749	
Services	862,499	218,199	25.3%	885,525	258,917	29.2%	(37,536)	40,718	
Total Operating Expenditures	2,551,255	561,838	22.0%	2,525,465	699,587	27.7%	(68,220)	137,749	
Other Expenditures									
Refunds of Deposits	81,000	31,622	39.0%	42,800	-	0.0%	10,700	(31,622)	
Capital Outlays	1,176,200	130,255	11.1%	841,000	9,487	1.1%	200,763	(120,768)	
Debt Service	238,852	988	0.4%	236,344	782	0.3%	58,304	(206)	
Interfund Loan Disbursements	-	-	0.0%	-	-	0.0%	-	-	
Total Other Expenditures	1,496,052	162,865	10.9%	1,120,144	10,269	0.9%	269,767	(152,596)	
Other Funding Use									
Interfund Transfers Out to Capital	-	-	0.0%	6,400,000	6,400,000	100.0%	(4,800,000)	6,400,000	
Total Other Funding Use	-	-	0.0%	6,400,000	6,400,000	100.0%	(4,800,000)	6,400,000	
Total Expenditures	\$ 4,047,307	\$ 724,703	17.9%	\$ 10,045,609	\$ 7,109,856	70.8%	\$ (4,598,453)	\$ 6,385,153	
Excess Revenues Over (Under) Expenditures	\$ (808,710)	\$ (19,296)	2.4%	\$ (396,008)	\$ 103,002	-26.0%	\$ 9,398,910	\$ 122,298	
Beginning Fund Balance	7,990,124	7,990,124	100.0%	7,866,126	7,866,126	100.0%	-	(123,998)	
Ending Fund Balance	\$ 7,181,414	\$ 7,970,828	111.0%	\$ 7,470,118	\$ 7,969,128	106.7%	\$ 9,398,910	\$ (1,700)	
Ending Fund Balance:									
For Operating & Debt Service				1,553,518	1,577,539				
For Capital Fund				5,916,600	6,391,589				
Total Ending Fund Balance				7,470,118	7,969,128				

City of Chehalis
 Comparative Revenues and Expenditures - Budget to Actual
 March 2022 and 2021
Storm & Surface Water Fund and Storm & Surface Water Capital Fund

	2021	2021 YTD	2021 YTD	YTD Target % *		2022 YTD	^Variance	Change YTD
Storm Water Fund (#406 & #416)	Adopted	Actual	% of	2022	2022 YTD	2022 YTD	YTD Target	Actual 2022-
	Budget	3/31/2021	Budget	Budget	3/31/2022	% of	vs. Actual	2021
						Budget		
Revenues:								
Operating Revenues:								
Intergovernmental Revenue	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%	\$ -	\$ -
Charges for Goods & Services	677,015	178,012	26.3%	698,100	186,414	26.7%	11,889	8,402
Hookup/Connection Fee	29,750	5,575	18.7%	14,100	2,347	16.6%	(1,178)	(3,228)
Late Payment Fees	-	1	0.0%	6,070	2,592	42.7%	1,074	2,591
Interest Earnings	3,000	475	15.8%	1,500	451	30.1%	76	(24)
Other Misc. Revenues	-	343	0.0%	-	-	0.0%	-	(343)
Total Operating Revenues	709,765	184,406	26.0%	719,770	191,804	26.6%	11,861	7,398
Other Fund Sources:								
Capital Grants	-	-	0.0%	-	-	0.0%	-	-
Debt Proceeds	-	-	0.0%	-	-	0.0%	-	-
Interfund Transfers in from Operating	-	-	0.0%	1,295,000	1,295,000	100.0%	971,250	1,295,000
Total Other Fund Sources	-	-	0.0%	1,295,000	1,295,000	100.0%	971,250	1,295,000
Total Revenues & Fund Sources	\$ 709,765	\$ 184,406	26.0%	\$ 2,014,770	\$ 1,486,804	73.8%	\$ 983,111	\$ 1,302,398
Expenditures:								
Operating Expenditures:								
Wages	\$ 266,350	\$ 50,527	19.0%	\$ 269,800	\$ 72,042	26.7%	\$ (4,592)	\$ 21,515
Benefits	147,710	29,995	20.3%	122,960	35,056	28.5%	(4,316)	5,061
Supplies	66,284	3,558	5.4%	111,200	3,816	3.4%	23,984	258
Services	73,854	18,867	25.5%	76,640	25,462	33.2%	(6,302)	6,595
Total Operating Expenditures	554,198	102,947	18.6%	580,600	136,376	23.5%	8,774	33,429
Other Expenditures:								
Capital Outlays	393,498	2,485	0.6%	57,900	9,405	16.2%	5,070	6,920
Debt Service	404	175	43.3%	420	355	84.5%	(250)	180
Custodial Activities	-	-	0.0%	-	-	0.0%	-	-
Total Other Expenditures	393,902	2,660	0.7%	58,320	9,760	16.7%	4,820	7,100
Other Funding Use								
Interfund Transfers Out to Capital	-	-	0.0%	1,295,000	1,295,000	100.0%	(971,250)	1,295,000
Total Other Funding Use	-	-	0.0%	1,295,000	1,295,000	100.0%	(971,250)	1,295,000
Total Expenditures	948,100	105,607	11.1%	1,933,920	1,441,136	74.5%	(957,656)	1,335,529
Excess Revenues Over (Under) Expenditures	\$ (238,335)	\$ 78,799	-33.1%	\$ 80,850	\$ 45,668	56.5%	\$ 1,940,767	\$ (33,131)
Beginning Fund Balance	1,264,662	1,264,662	100.0%	1,516,682	1,516,732	100.0%	50	252,070
Ending Fund Balance	\$ 1,026,327	\$ 1,343,461	130.9%	\$ 1,597,532	\$ 1,562,400	97.8%	\$ 1,940,817	\$ 218,939
Ending Fund Balance:								
For Operating & Debt Service				225,032	276,518			
For Capital Fund				1,372,500	1,285,882			
Total Ending Fund Balance				1,597,532	1,562,400			

City of Chehalis
 Comparative Revenues and Expenditures - Budget to Actual
 March 2022 and 2021
 Airport Fund & Airport Capital Fund

	2021	2021 YTD	2021 YTD	YTD Target % *		2022 YTD	^Variance	Change
Airport Fund (#407 & #417)	Adopted	Actual	% of	2022	2022 YTD	2022 YTD	YTD Target	YTD Actual
	Budget	3/31/2021	Budget	Adopted	3/31/2022	% of	vs. Actual	2022-2021
				Budget		Budget		
Revenues:								
Operating Revenues:								
Fuel sales	\$ 650,000	\$ 149,593	23.0%	\$ 650,000	\$ 142,571	21.9%	\$ (19,929)	\$ (7,022)
Rents & Leases	1,198,611	309,526	25.8%	1,207,080	386,225	32.0%	84,455	76,699
Other Misc. Revenues	1,300	-	0.0%	1,300	-	0.0%	(325)	-
Interest Earnings	3,000	380	12.7%	1,500	500	33.3%	125	120
Total Operating Revenues	1,852,911	459,499	24.8%	1,859,880	529,296	28.5%	64,326	69,797
Other Fund Sources:								
Intergovernmental - Capital Grants	1,475,447	-	0.0%	-	-	0.0%	-	-
Refundable Deposits	128,100	13,750	10.7%	-	-	0.0%	-	(13,750)
Proceeds from Sale of Capital Assets	-	-	0.0%	-	-	0.0%	-	-
Debt Proceeds (Bonds/Loans)	750,000	325,573	43.4%	-	93,610	0.0%	93,610	(231,963)
Interfund Transfers in from Operating	-	-	0.0%	1,534,000	1,534,000	100.0%	1,150,500	1,534,000
Total Other Fund Sources	2,353,547	339,323	14.4%	1,534,000	1,627,610	106.1%	1,244,110	1,288,287
Total Revenues & Fund Sources	\$ 4,206,458	\$ 798,822	19.0%	\$ 3,393,880	\$ 2,156,906	63.6%	\$ 1,308,436	\$ 1,358,084
Expenditures:								
Wages	\$ 340,700	\$ 89,418	26.2%	\$ 296,340	\$ 79,699	26.9%	\$ (5,614)	\$ (9,719)
Benefits	157,800	40,726	25.8%	144,990	46,137	31.8%	(9,889)	5,411
Supplies	576,600	111,363	19.3%	578,200	87,234	15.1%	57,316	(24,129)
Services	226,269	58,587	25.9%	322,750	65,131	20.2%	15,557	6,544
Total Operating Expenditures	1,301,369	300,094	23.1%	1,342,280	278,201	20.7%	57,370	(21,893)
Other Expenditures:								
Capital Outlays	2,118,930	287,057	13.5%	682,210	81,930	12.0%	88,623	(205,127)
Debt Service	110,559	7,267	6.6%	73,008	6,911	9.5%	11,341	(356)
Custodial Activities	-	-	0.0%	-	-	0.0%	-	-
Interfund Loan Payment	70,911	17,601	24.8%	54,135	17,956	33.2%	(4,422)	355
Total Other Expenditures	2,300,400	311,925	13.6%	809,353	106,797	13.2%	95,542	(205,128)
Other Funding Use								
Interfund Transfers out to Capital	-	-	0.0%	1,534,000	1,534,000	100.0%	(1,150,500)	1,534,000
Total Other Funding Use	-	-	0.0%	1,534,000	1,534,000	100.0%	(1,150,500)	1,534,000
Total Expenditures	\$ 3,601,769	\$ 612,019	17.0%	\$ 3,685,633	\$ 1,918,998	52.1%	\$ (997,588)	\$ 1,306,979
Excess Revenues Over (Under) Expenditures	\$ 604,689	\$ 186,803	30.9%	\$ (291,753)	\$ 237,908	-81.5%	\$ 2,306,024	\$ 51,105
Beginning Fund Balance	1,051,418	1,051,418	100.0%	1,543,750	1,543,750	100.0%	-	492,332
Ending Fund Balance	\$ 1,656,107	\$ 1,238,221	74.8%	\$ 1,251,997	\$ 1,781,658	142.3%	\$ 2,306,024	\$ 543,437
Ending Fund Balance:								
For Operating & Debt Service				10,457	235,641			
For Capital Fund				1,241,540	1,546,017			
Total Ending Fund Balance				1,251,997	1,781,658			