

City of Chehalis



Quarterly Council Financial Report Second Quarter 2022

**For the Period Ending
June 30, 2022
(January through June)**

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: July 25, 2022

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

DISCUSSION

This document provides a summary review of the City's financial activities and status for the second 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 June is 50% (6 of 12 months).**

CITY-WIDE OVERVIEW

Overall, on a city-wide basis, the city has received \$14,735,407 or 49.5% of the 2022 revenue budget and has expensed \$10,832,933 or 36.6% of the 2022 expenditure budget through June 30, 2022. About 94.3% of the 2022 interfund transfers has been completed by the end of the 2nd quarter 2022.

Total YTD city-wide revenues received is about 0.5% or \$159,500 below the six-month target amount. The key contributing factor for the YTD revenues being below the six-month target amount is due to the grant payments. While the city's total tax revenues and enterprise funds' operating revenues are ahead of the six-month target amount by about 4.2% or \$934,555 collectively, various state and federal grants payments received are below the six-month target amount by \$1,242,922.

Total YTD city-wide expenditures through June 2022 is about 13.4% or \$3,962,401 below the six-month target amount. About 67% or \$2,640,197 of this variance is related to capital outlays. The City has expensed about 9.4% of its 2022 capital budget through June.

	2022		YTD % of Budget	YTD Variance
	Amended Budget	YTD Actual 6/30/2022		Actual to Target Positive (Negative)
City-Wide, All Funds				
Revenues	\$ 29,789,814	\$ 14,735,407	49.5%	\$ (159,500)
Transfers In	14,183,484	13,376,500	94.3%	6,284,758
Revenues and Transfers in	43,973,298	28,111,907	63.9%	6,125,258
Expenditures	29,590,668	10,832,933	36.6%	(3,962,401)
Transfers Out	14,183,484	13,376,500	94.3%	6,284,758
Expenditures and Transfers Out	43,774,152	24,209,433	55.3%	2,322,357
Excess Revenues Over (under)				
Expenditures	199,146	3,902,474	1959.6%	\$ 3,802,901
Beginning Fund Balance	26,715,297	26,709,786	100.0%	(5,511)
Ending Fund Balance	\$ 26,914,443	\$ 30,612,260	113.7%	\$ 3,797,390

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.

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 3.9% or \$456,267 ahead of the six-month target amount. Total YTD expenditures and transfers out is 1.4% or \$185,154 below the six-month target amount. Total YTD expenditures exceeded the total revenues by \$16,136. The fund balance as of June 30, 2022, is \$2,697,368, which is about 23.8% of the 2022 general fund revenues budget.

General Fund Summary	2022 Amended		YTD % of Budget	YTD Variance
	Budget	YTD Actual 6/30/2022		Actual to Target Positive (Negative)
Revenues	\$ 11,326,286	\$ 6,265,377	55.3%	\$ 602,234
Transfers-In	457,340	82,703	18.1%	(145,967)
Revenues and Transfers in	11,783,626	6,348,080	53.9%	456,267
Expenditures	11,147,521	4,845,344	43.5%	728,417
Transfers-out	1,951,219	1,518,872	77.8%	(543,263)
Expenditures and Transfers Out	13,098,740	6,364,216	48.6%	185,154
Revenues Over (Under)				
Expenditures	(1,315,114)	(16,136)	1.2%	641,421
Beginning Fund Balance	2,719,202	2,713,504	99.8%	(5,698)
Ending Fund Balance	\$ 1,404,088	\$ 2,697,368	192.1%	\$ 635,723
Ending Fund Balance % of Revenue	12.4%	23.8%		

The 2022 amended budget has beginning fund balance of \$2,719,202, but the final actual beginning fund balance is \$2,713,504.

General Fund Revenues:

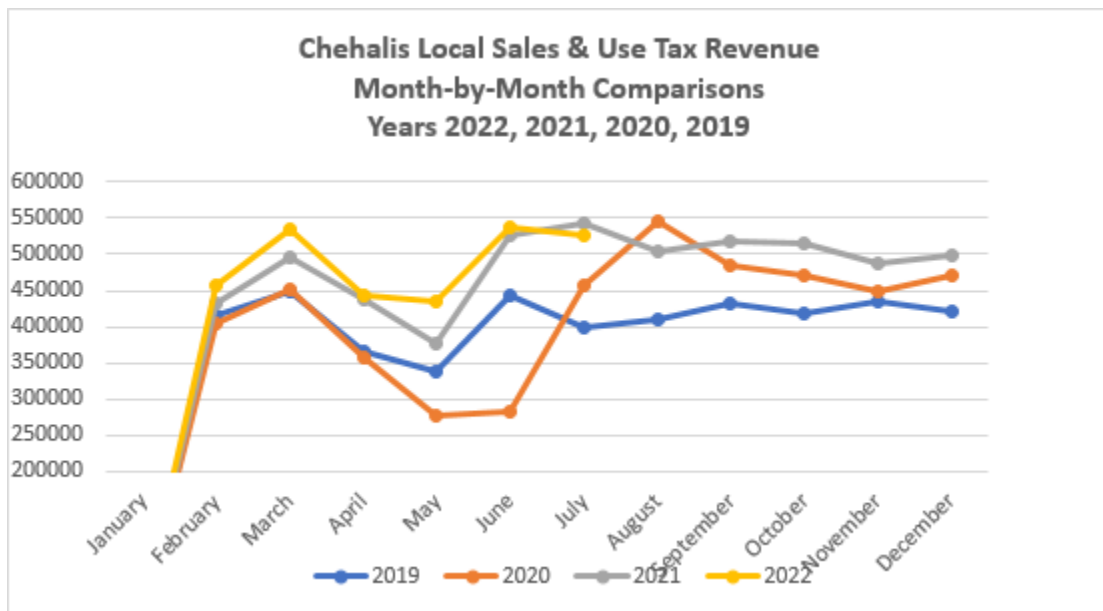
Total YTD tax revenues received is \$5,212,341 which makes up about 82% of total general fund revenues received through June 2022. The YTD tax revenue is about 5.7% or \$533,841 ahead of the six-month target amount.

Property Tax: YTD received is \$1,247,073 or 58.4% of the 2022 levy budget. This is normal trend for this time of the year.

Sales Tax: YTD received is 3,048,850 or 55.0% of the 2022 budget. This is 5.0% or \$277,350 above the six-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. YTD sales tax revenues make up about 48% of the total general fund revenues received through June 2022.

YTD total sales tax collected through June 2022 is up \$121,131 or 4.1% from the same period last year. However, local tax distribution for the month of June 2022 was down \$17,796 or 3.3% from June 2021 tax distribution amount. Tax distribution in June responses primarily to the April sales activities. It is notable that June 2022 was the first time in two years (since June 2020) that the City’s monthly sales tax distribution amount decreased from previous year for the same period. The general merchandise stores, retail stores, and motor vehicle and parts dealers sectors all showed substantial decrease from June 2021. It is anticipated that sales activities may continue to decline for the coming months.

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 \$886,268 or 54.9% of the 2022 budget. This is 4.9% or \$78,768 above the six-month target amount. This is normal trend for this time of the year.

Licenses and Permits: YTD received is \$323,468 or 71.5% of the 2022 budget. This is 21.5% or \$98,618 above the six-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 \$86,700 of the positive variance is from building permit fees. Building permit fees received through June is \$255,696 or 75.7% of the 2022 budget. 2022 YTD building permit fees revenues is up \$116,977 or 84% from this time last year.

Intergovernmental Revenue: YTD received is \$251,272 or 42.6% of the 2022 budget. This category includes intergovernmental grants, state shared revenues, and the Main Street B&O Tax Credit.

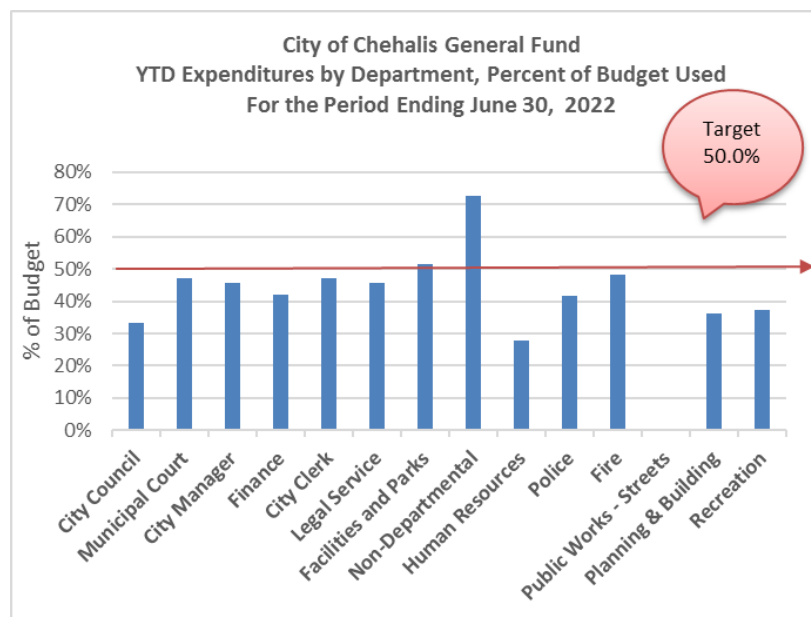
Charges for goods and services: YTD received is \$191,031 or 39.7% of the 2022 budget. This category includes charges for fire and police services, plan check review fees, and recreation program fees. Recreation program fees make up about 43% of the 2022 budget in this category. 2022 parks and recreation program revenue budget is \$205,700 and has received \$62,886 or 30.6% of the 2022 budget through June 2022. A significant portion of the recreation program fee revenues are typically received during the summer months.

Miscellaneous: YTD revenues through June is \$235,019 or 73.6% of the 2022 budget. This amount includes \$81,580 in rentals for city park facilities and parking, \$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 \$39,548 for various other.

General Fund Expenditures and Transfers-out

Total YTD expenditures and transfers is \$6,364,216 or 48.6% of the 2022 budget. This is 1.4% or \$185,154 below the six-month target amount.

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



- Facilities and Park department exceeded the six-month target amount by 1.5% or \$21,472. Purchases for supplies and contracted services for maintenance expenditures are slightly ahead of the six-month target. We will monitor the activities in the 3rd quarter to determine if additional appropriation is needed.
- Non-departmental department exceeded the six-month target amount by 22.7% or \$505,033. The key contributing factor for the YTD amount exceeding the six-month target amount is related to transfers out to general purpose reserve funds. The 2022 amended budget includes a total of \$959,419 transfers out to the General Obligation Bond fund and other reserve funds. Transfers to these funds were completed by the end of second quarter.

Non-departmental department also provides funds to the Street Fund and the LEOFF 1 OPEB Reserve Fund by transferring certain % of the monthly tax revenues according to the adopted budget. They are as follows:

- To Street Fund – 4% of sales tax and 36% of utility business taxes are transferred to the Street Fund. 2022 budget is \$786,000. YTD transfers out to Street Fund through June is \$436,216, which is about 55.5% of the 2022 Budget.
- To LEOFF 1 OPEB Fund – About 12.6% (\$0.225/\$1,000 AV) of regular property tax levy receipts is provided to the LEOFF1 OPEB Fund. 2022 budget is \$205,800. YTD transfers out to LEOFF 1 OPEB Fund is \$123,237 or 59.9% of the 2022 Budget.

YTD expenditures for public safety (police and fire) is \$2,820,555 and makes up about 44.0% of the total YTD general fund expenditures and transfers out through June 2022.

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

ENTERPRISE FUND OVERVIEW

Wastewater Fund and Wastewater Capital Fund

Total YTD operating revenues is \$3,064,681 or 55.4% of the 2022 budget. This is \$299,081 above the six-month target amount.

Total YTD operating expenditures is \$1,706,052 or 46.7% of the 2022 budget. This is 3.3% or \$120,758 below the six-month target amount. 2020 capital outlay budget is \$542,000 but only \$16,593 or 3.1% of the budget has been expensed through June.

Total YTD revenues received exceeded total expenditures by \$400,775 for the period ending June 30, 2022.

Water Fund and Water Capital Fund

Total YTD operating revenues is \$1,449,310 or 46.3% of the 2022 budget. This is 3.7% or \$115,213 below the six-month target amount. Hookup/connection fee revenue is ahead of the six-month target amount, but the revenues from rate charges is 6.1% or \$182,029 below the six-month target amount. Historically, water consumptions go up during the summer and fall months.

Total YTD operating expenditures is \$1,221,774 or 48.4% of the 2022 budget. This is 1.6% or \$40,959 below the six-month target amount.

Total YTD expenditures for capital outlays and debt service are 7.9% and 0.6% of the 2022 budget, respectively and are substantially below the six-month target amount. Water Fund's annual debt service payments are made in September each year.

Total YTD revenues exceeded the total expenditures by \$198,851 for the period ending June 30, 2022.

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

Total YTD operating revenues is \$380,365 or 52.8% of the 2022 budget. This is 2.8% or \$20,480 ahead of the six-month target amount.

Total YTD operating expenditures is \$236,145 or 40.7% of the 2022 budget. This is 9.3% or \$54,155 below the six-month target amount. YTD capital outlays is \$9,405 or 16.2% of the 2022 budget.

Total YTD revenues received exceeded total expenditures by \$134,145 for the period ending June 30, 2022.

Airport Fund and Airport Capital Fund

Total YTD operating revenues is \$997,369 or 53.6% of the 2022 budget. This is 3.6% or \$67,429 above the six-month target amount. Fuel sales is about 4.1% or \$26,515 below the six-months target amount, whereas the lease revenues are about 7.5% or \$91,123 ahead of the six-month target amount. Other revenues include federal grant reimbursement and CARB loan distribution in the amount of \$884,036.

Total YTD operating expenditures is \$608,468 or 45.3% of the 2022 budget. This is 4.7% or \$62,672 below the six-month target amount. This variance is mostly due to professional services budget items. Service fees for appraisals, legal consultants and realtor fee is budgeted for \$110,000 and only 11.5% or \$12,690 has been expensed through June 2022.

2022 capital outlay budget is \$682,210 and about 17.7% or \$120,823 has been expensed through June 2022.

Total YTD revenues received exceeded total expenditures by \$1,102,379 for the period ending June 30, 2022.

TREASURER'S REPORT – CASH AND INVESTMENTS

The City's total cash, deposits, and investments as of June 31, 2022, is \$30,612,260. About 88% of the City's cash is invested and earns interests. The remaining 12% is deposited in checking accounts to cover on-going cash flow needs.

- ❖ **Only 8.8% or \$2,697,368 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.**

A summary of cash funds and investment types are as follows:

City of Chehalis Cash, Deposits & Investments - Total Combined All Funds		
Account Type	Balance 6/30/2022	% of Total
Checking & Revolving Cash Fund	\$ 3,691,544	12%
Local Government Investment Pool (LGIP)	21,845,419	71%
US Govt Agency Securities (Bonds)	5,075,297	17%
Total	\$ 30,612,260	100%

As of June 30, 2022, the City also holds an additional \$49,121 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 June 30, 2022, totaled \$56,993. The LGIP average net earnings rate for 2022 YTD is 0.424% which increased from 0.107% from the same 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 June 30, 2022

Fund Type/Name	Beginning Fund Balance		Revenues & Transfers				Expenditures & Transfers				Changes in Fund Balance		Ending Fund Balance	
	2022 Amended Budget	Actual 1/1/2022	2022 Amended Budget	YTD 6/30//2022 Actual	Balance	YTD % of Budget	2022 Amended Budget	YTD 6/30//2022 Actual	Balance	YTD % of Budget	2022 Amended Budget	YTD 6/30//2022 Actual	2022 Amended Budget	YTD 6/30//2022 Actual
General Fund & Sub-Funds:														
General Fund	\$ 2,719,202	\$ 2,713,504	\$ 11,783,626	\$ 6,348,080	\$ 5,435,546	53.9%	\$ 13,098,740	\$ 6,364,216	\$ 6,734,524	48.6%	\$ (1,315,114)	\$ (16,136)	1,404,088	\$ 2,697,368
<u>Sub-funds:</u>														
Street Fund	287,980	287,980	1,038,301	599,309	438,992	57.7%	1,057,976	371,008	686,968	35.1%	(19,675)	228,301	268,305	516,281
Building Abatement Fund	51,659	51,659	50	89	(39)	178.0%	-	-	-	0.0%	50	89	51,709	51,748
Total General Fund and Sub-Funds	3,058,841	3,053,143	12,821,977	6,947,478	5,874,499	544.4%	14,156,716	6,735,224	7,421,492	364.4%	(1,334,739)	212,254	1,724,102	3,265,397
Special Revenue Funds:														
Arterial Street Fund	96,855	96,855	-	-	-	0.0%	90,828	90,828	-	100.0%	(90,828)	(90,828)	6,027	6,027
Transportation Benefit Dist. Fund	3,071,696	3,071,696	4,283,000	1,252,717	3,030,283	29.2%	3,700,000	248,397	3,451,603	6.7%	583,000	1,004,320	3,654,696	4,076,016
Tourism Fund	140,104	140,104	235,070	129,169	105,901	54.9%	257,986	98,023	159,963	38.0%	(22,916)	31,146	117,188	171,250
Compensated Absences Fund	247,014	247,201	240	367	(127)	152.9%	61,700	38,110	23,590	61.8%	(61,460)	(37,743)	185,554	209,458
LEOFF 1 OPEB Reserve Fund	66,077	66,077	205,900	123,404	82,496	59.9%	156,700	64,341	92,359	41.1%	49,200	59,063	115,277	125,140
Community Block Grant Fund	24,613	24,613	25	43	(18)	172.0%	1,000	-	1,000	0.0%	(975)	43	23,638	24,656
HUD Block Grant Fund	88,501	88,501	85	153	(68)	180.0%	2,000	-	2,000	0.0%	(1,915)	153	86,586	88,654
Federal Advance Grant Fund	1,068,806	1,068,806	1,069,443	1,752	1,067,691	0.2%	420,000	82,703	337,297	19.7%	649,443	(80,951)	1,718,249	987,855
Total Special Revenue Funds	4,803,666	4,803,853	5,793,763	1,507,605	4,286,158	26.0%	4,690,214	622,402	4,067,812	13.3%	1,103,549	885,203	5,907,215	5,689,056
Debt Service Funds:														
2011 G.O. Bond Fund	5	5	299,516	299,516	-	100.0%	299,515	109,419	190,096	36.5%	1	190,097	6	190,102
Total Debt Service Fund	5	5	299,516	299,516	-	100.0%	299,515	109,419	190,096	36.5%	1	190,097	6	190,102
Capital Project Funds:														
Public Facilities Reserve Fund	477,066	477,066	485,250	485,653	(403)	100.1%	605,000	318,737	286,263	52.7%	(119,750)	166,916	357,316	643,982
Automotive/Equip. Reserve Fund	283,253	283,253	450,100	450,490	(390)	100.1%	-	-	-	0.0%	450,100	450,490	733,353	733,743
Park Improvement Fund	-	-	180,000	180,296	(296)	100.2%	55,000	2,134	52,866	3.9%	125,000	178,162	125,000	178,162
First Quarter REET Fund	288,772	288,772	126,400	92,211	34,189	73.0%	130,494	130,494	-	100.0%	(4,094)	(38,283)	284,678	250,489
Second Quarter REET Fund	367,156	367,156	126,475	92,456	34,019	73.1%	73,257	73,257	-	100.0%	53,218	19,199	420,374	386,355
Total Capital Project Funds	1,416,247	1,416,247	1,368,225	1,301,106	67,119	95.1%	863,751	524,622	339,129	60.7%	504,474	776,484	1,920,721	2,192,731
Proprietary Funds:														
Garbage Fund	8,449	8,449	6,110	4,797	1,313	78.5%	7,000	2,113	4,887	30.2%	(890)	2,684	7,559	11,133
Wastewater Fund	5,468,851	5,468,851	5,383,400	3,063,361	2,320,039	56.9%	7,536,494	4,647,313	2,889,181	61.7%	(2,153,094)	(1,583,952)	3,315,757	3,884,899
Wastewater Capital Fund	-	-	2,147,800	2,001,320	146,480	93.2%	542,000	16,593	525,407	3.1%	1,605,800	1,984,727	1,605,800	1,984,727
Water Fund	7,866,126	7,866,126	2,917,001	1,487,178	1,429,823	51.0%	9,204,609	7,629,197	1,575,412	82.9%	(6,287,608)	(6,142,019)	1,578,518	1,724,107
Water Capital Fund	-	-	6,757,600	6,406,991	350,609	94.8%	841,000	66,121	774,879	7.9%	5,916,600	6,340,870	5,916,600	6,340,870
Storm & Surface Water Fund	1,516,682	1,516,682	584,370	378,224	206,146	64.7%	1,876,020	1,531,815	344,205	81.7%	(1,291,650)	(1,153,591)	225,032	363,091
Storm & Surface Water Capital Fund	-	-	1,430,400	1,297,141	133,259	90.7%	57,900	9,405	48,495	16.2%	1,372,500	1,287,736	1,372,500	1,287,736
Airport Fund	1,543,750	1,543,750	1,470,130	1,785,279	(315,149)	121.4%	3,003,423	2,192,203	811,220	73.0%	(1,533,293)	(406,924)	10,457	1,136,826
Airport Capital Fund	-	-	2,977,526	1,630,126	1,347,400	54.7%	682,210	120,823	561,387	17.7%	2,295,316	1,509,303	2,295,316	1,509,303
Total Proprietary Funds	16,403,858	16,403,858	23,674,337	18,054,417	5,619,920	76.3%	23,750,656	16,215,583	7,535,073	68.3%	(76,319)	1,838,834	16,327,539	18,242,692
Fiduciary Funds: (Exclude Custodial Funds)														
Firemen's' Pension Fund	1,032,680	1,032,680	15,480	1,785	13,695	11.5%	13,300	2,183	11,117	16.4%	2,180	(398)	1,034,860	1,032,282
Total Fiduciary Funds	1,032,680	1,032,680	15,480	1,785	13,695	11.5%	13,300	2,183	11,117	16.4%	2,180	(398)	1,034,860	1,032,282
TOTAL ALL CITY FUNDS	\$ 26,715,297	\$ 26,709,786	\$ 43,973,298	\$ 28,111,907	\$ 15,861,391	63.9%	\$ 43,774,152	\$ 24,209,433	\$ 19,564,719	55.3%	\$ 199,146	\$ 3,902,474	\$ 26,914,443	\$ 30,612,260

Note: May contain rounding differences of +/-1

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

YTD Target % * 50.00%

GENERAL FUND (#001)	2021 Amended Budget	2021 YTD Actual 6/30/2021	2021 YTD % of Budget	2022 Amended Budget	2022 YTD Actual 6/30/2022	2022 YTD % of Budget	^Variance YTD Target vs. Actual	Change YTD Actual 2022- 2021
Revenues:								
Taxes:								
Property Taxes	\$ 1,980,859	\$ 1,154,911	58.3%	\$ 2,137,200	\$ 1,247,073	58.4%	\$ 178,473	\$ 92,162
Sales and Use Taxes	5,905,300	2,927,719	49.6%	5,543,000	3,048,850	55.0%	277,350	121,131
Utility Taxes	1,667,380	869,371	52.1%	1,615,000	886,268	54.9%	78,768	16,897
Other Taxes	54,700	28,541	52.2%	61,800	30,150	48.8%	(750)	1,609
Total Taxes	9,608,239	4,980,542	51.8%	9,357,000	5,212,341	55.7%	533,841	231,799
Non-Tax Revenues:								
Licenses and Permits	397,710	205,905	51.8%	459,700	328,468	71.5%	98,618	122,563
Intergovernmental Revenues	430,356	168,004	39.0%	589,195	251,272	42.6%	(43,326)	83,268
Charges for Goods & Services	467,185	125,207	26.8%	481,100	191,031	39.7%	(49,519)	65,824
Fines and Forfeitures	112,705	57,963	51.4%	120,100	47,247	39.3%	(12,803)	(10,716)
Intereste earnings	16,600	7,017	42.3%	20,700	9,483	45.8%	(867)	2,466
Rents	74,050	30,331	41.0%	152,000	81,580	53.7%	5,580	51,249
Miscellaneous other	51,183	48,376	94.5%	58,167	57,887	99.5%	28,803	9,511
Total Non-Tax Revenues	1,549,789	642,803	41.5%	1,880,962	966,968	51.4%	26,486	324,165
Other Funding Sources:								
Proceeds from Debt Issuance	-	-	0.0%	-	-	0.0%	-	-
Other Funding Sources	5,000	3,243	64.9%	88,324	86,069	97.4%	41,907	82,826
Transfers-in	-	-	0.0%	457,340	82,703	18.1%	(145,967)	82,703
Total Other Funding Sources	5,000	3,243	64.9%	545,664	168,772	30.9%	(104,060)	165,529
Total Revenues	\$ 11,163,028	\$ 5,626,588	50.4%	\$ 11,783,626	\$ 6,348,080	53.9%	\$ 456,266	\$ 721,492
Expenditures								
Expenditures by Department:								
City Council	\$ 62,430	\$ 33,625	53.9%	\$ 113,300	\$ 37,546	33.1%	\$ 19,104	\$ 3,921
Municipal Court	403,316	201,845	50.0%	353,400	166,422	47.1%	10,278	(35,423)
City Manager	206,015	98,357	47.7%	233,870	106,411	45.5%	10,524	8,054
Finance	305,635	141,659	46.3%	341,300	143,669	42.1%	26,981	2,010
City Clerk	65,776	28,540	43.4%	64,100	30,259	47.2%	1,791	1,719
Legal Service	94,700	38,553	40.7%	76,700	34,904	45.5%	3,446	(3,649)
Facilities and Parks	1,307,686	644,683	49.3%	1,440,117	741,531	51.5%	(21,472)	96,848
Non-Departmental	1,427,917	656,799	46.0%	2,228,469	1,619,267	72.7%	(505,033)	962,468
Human Resources	99,750	45,023	45.1%	232,720	64,418	27.7%	51,942	19,395
Police	3,274,610	1,618,812	49.4%	3,795,380	1,576,750	41.5%	320,940	(42,062)
Fire	2,318,815	1,118,771	48.2%	2,571,174	1,243,805	48.4%	41,782	125,034
Public Works - Streets	606,257	294,811	48.6%	-	-	0.0%	-	(294,811)
Planning & Building	810,340	364,315	45.0%	1,200,150	432,878	36.1%	167,197	68,563
Recreation	381,550	115,780	30.3%	448,060	166,356	37.1%	57,674	50,576
Total Expenditures	11,364,797	5,401,573	47.5%	13,098,740	6,364,216	48.6%	185,154	962,643
Excess Revenues Over (Under) Expenditures	\$ (201,769)	\$ 225,015	-111.5%	\$ (1,315,114)	\$ (16,136)	1.2%	641,420	\$ (241,151)
Beginning Fund Balance	2,240,739	2,240,739	100.0%	2,719,202	2,713,504	99.8%	-	472,765
Ending Fund Balance	\$ 2,038,970	\$ 2,465,754	120.9%	\$ 1,404,088	\$ 2,697,368	192.1%	\$ 641,420	\$ 231,614

Foot Note:

* The target percentage of budget is calculated as the month of reporting (6 for June) 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
June 2022 and 2021
General Fund

GENERAL FUND (#001)	2021	2021 YTD	2021 YTD	YTD Target % *		50.00%	^Variance YTD Target vs. Actual	Change YTD Actual 2022- 2021
	Amended Budget	Actual 6/30/2021	% of Budget	2022 Amended Budget	2022 YTD Actual 6/30/2022	2022 YTD % of Budget		
Expenditures by Category:								
Salaries	\$ 5,078,950	\$ 2,377,251	46.8%	\$ 5,294,070	\$ 2,428,346	45.9%	\$ 218,689	\$ 51,095
Benefits	2,150,133	1,057,660	49.2%	2,494,470	1,090,338	43.7%	156,897	32,678
Subtotal for Payroll	7,229,083	3,434,911	47.5%	7,788,540	3,518,684	45.2%	375,586	83,773
Supplies	491,229	205,185	41.8%	398,245	188,172	47.3%	10,950	(17,013)
Services	2,665,622	1,288,596	48.3%	3,011,616	1,320,114	43.8%	185,694	31,518
Capital Outlay	65,040	36,102	55.5%	308,845	26,555	8.6%	127,868	(9,547)
Debt Service	128,406	70,960	55.3%	80,475	63,656	79.1%	(23,418)	(7,304)
Non-expense (582.589.*.00)	38,243	-	0.0%	6,000	2,659	44.3%	341	2,659
Transfers-out	1,193,374	590,010	49.4%	1,951,219	1,518,872	77.8%	(543,262)	928,862
Inferfund Charges	(446,200)	(224,191)	50.2%	(446,200)	(274,496)	61.5%	51,396	(50,305)
Total Expenditures	11,364,797	5,401,573	47.5%	13,098,740	6,364,216	48.6%	185,155	962,643
	-	-		-	-		1.00	-

Foot Note:

* The target percentage of budget is calculated as the month of reporting (6 for June) 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
 June 2022 and 2021
 Wastewater Fund and Wastewater Capital Fund

YTD Target % * 50.00%

	2021 Amended Budget	2021 YTD Actual 6/30/2021	2021 YTD % of Budget	2022 Amended Budget	2022 YTD Actual 6/30/2022	2022 YTD % of Budget	^Variance YTD Target vs. Actual	Change YTD Actual 2022- 2021
Wastewater Fund (#404 & #414)								
Revenues:								
Operating Revenues:								
Intergovernmental Revenues	\$ 36,211	\$ -	0.0%	\$ -	\$ -	0.0%	\$ -	\$ -
Charges for Services	5,082,600	2,686,840	52.9%	5,100,200	2,778,572	54.5%	228,472	91,732
Hookup/Connection Fee	119,200	56,632	47.5%	100,200	66,569	66.4%	16,469	9,937
Capacity Charge (Cost Share)	277,400	138,689	50.0%	277,400	173,361	62.5%	34,661	34,672
Late Payment Fees	1,200	360	30.0%	42,200	28,604	67.8%	7,504	28,244
Interest Earnings	10,000	2,541	25.4%	6,500	12,940	199.1%	9,690	10,399
Miscellaneous other	5,100	3,651	71.6%	4,700	4,635	98.6%	2,285	984
Total Operating Revenues	5,531,711	2,888,713	52.2%	5,531,200	3,064,681	55.4%	299,081	175,968
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%	1,000,000	2,000,000
Total Other Fund Source	-	-	0.0%	2,000,000	2,000,000	100.0%	1,000,000	2,000,000
Total Revenues & Fund Sources	\$ 5,531,711	\$ 2,888,713	52.2%	\$ 7,531,200	\$ 5,064,681	67.2%	\$ 1,299,081	\$ 2,175,968
Expenditures:								
Operating Expenditures:								
Wages	\$ 1,090,100	\$ 534,534	49.0%	\$ 1,123,520	\$ 487,686	43.4%	\$ 74,074	\$ (46,848)
Benefits	561,200	260,966	46.5%	548,400	236,126	43.1%	38,074	(24,840)
Supplies	460,666	235,281	51.1%	573,836	236,431	41.2%	50,487	1,150
Services	1,309,434	682,209	52.1%	1,407,864	745,809	53.0%	(41,877)	63,600
Total Operating Expenditures:	3,421,400	1,712,990	50.1%	3,653,620	1,706,052	46.7%	120,758	(6,938)
Other Expenditures:								
Capital Outlays	508,300	60,384	11.9%	542,000	16,593	3.1%	254,407	(43,791)
Debt Service	1,882,870	941,462	50.0%	1,882,874	941,261	50.0%	176	(201)
Custodial Activities	-	-	0.0%	-	-	0.0%	-	-
Interfund Loan Disbursements	-	-	0.0%	-	-	0.0%	-	-
Total Other Expenditures	2,391,170	1,001,846	41.9%	2,424,874	957,854	39.5%	254,583	(43,992)
Other Funding Use								
Interfund Transfers Out to Capital	-	-	0.0%	2,000,000	2,000,000	100.0%	(1,000,000)	2,000,000
Total Other Funding Use	-	-	0.0%	2,000,000	2,000,000	100.0%	(1,000,000)	2,000,000
Total Expenditures	\$ 5,812,570	\$ 2,714,836	46.7%	\$ 8,078,494	\$ 4,663,906	57.7%	\$ (624,659)	\$ 1,949,070
Excess Revenues Over (Under) Expenditures	\$ (638,391)	\$ 173,877	-27.2%	\$ (547,294)	\$ 400,775	-73.2%	\$ 674,422	\$ 226,898
Beginning Fund Balance	5,368,364	5,368,364	100.0%	5,468,851	5,468,851	100.0%	-	100,487
Ending Fund Balance	\$4,729,973	\$5,542,241	117.2%	\$4,921,557	\$5,869,626	119.3%	\$ 674,422	\$ 327,385
Ending Fund Balance:								
For Operating & Debt Service				3,315,757	3,884,899			
For Capital Fund				1,605,800	1,984,727			
Total Ending Fund Balance				4,921,557	5,869,626			

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

	2021			YTD Target % *		50.00%		
	2021 Amended Budget	2021 YTD Actual 6/30/2021	2021 YTD % of Budget	2022 Amended Budget	2022 YTD Actual 6/30/2022	2022 YTD % of Budget	^Variance YTD Target vs. Actual	Change YTD Actual 2022-2021
WATER FUND (#405 & #415)								
Revenues:								
Operating Revenues:								
Intergovernmental Revenues	\$ -	\$ 61	0.0%	\$ -	\$ -	0.0%	\$ -	\$ (61)
Charges for Services	2,930,290	1,277,683	43.6%	2,961,090	1,298,516	43.9%	(182,029)	20,833
Hookup/Connection Fee	120,300	65,410	54.4%	109,200	91,372	83.7%	36,772	25,962
Late Payment Fees	800	552	69.0%	23,900	17,420	72.9%	5,470	16,868
Interest Earnings	13,876	8,521	61.4%	7,456	17,002	228.0%	13,274	8,481
Miscellaneous other	3,200	-	0.0%	27,400	25,000	91.2%	11,300	25,000
Total Operating Revenues	3,068,466	1,352,227	44.1%	3,129,046	1,449,310	46.3%	(115,213)	97,083
Other Funding Source								
Interfund Loan Repayment	70,911	35,284	49.8%	54,135	36,000	66.5%	8,932	716
Customer Deposits	98,120	14,203	14.5%	90,420	8,859	9.8%	(36,351)	(5,344)
Debt Proceeds	-	-	0.0%	-	-	0.0%	-	-
Other proceeds	1,100	4,849	440.8%	1,000	-	0.0%	(500)	(4,849)
Inerfund Transfers in from Operating	-	-	0.0%	6,400,000	6,400,000	100.0%	3,200,000	6,400,000
Total Other Fund Source	170,131	54,336	31.9%	6,545,555	6,444,859	98.5%	3,172,081	6,390,523
Total Revenues & Fund Sources	\$ 3,238,597	\$ 1,406,563	43.4%	\$ 9,674,601	\$ 7,894,169	81.6%	\$ 3,056,868	\$ 6,487,606
Expenditures								
Operating Expenditures								
Wages	\$ 906,720	\$ 402,517	44.4%	\$ 916,260	\$ 467,830	51.1%	(9,700)	65,313
Benefits	445,900	192,920	43.3%	386,930	220,839	57.1%	(27,374)	27,919
Supplies	336,136	120,430	35.8%	336,750	131,409	39.0%	36,966	10,979
Services	862,499	352,529	40.9%	885,525	401,696	45.4%	41,067	49,167
Total Operating Expenditures	2,551,255	1,068,396	41.9%	2,525,465	1,221,774	48.4%	40,959	153,378
Other Expenditures								
Capital Outlays	1,176,200	136,411	11.6%	841,000	66,121	7.9%	354,379	(70,290)
Debt Service	238,852	1,482	0.6%	236,344	1,310	0.6%	116,862	(172)
Interfund Loan Disbursements	-	-	0.0%	-	-	0.0%	-	-
Total Other Expenditures	1,415,052	137,893	9.7%	1,077,344	67,431	6.3%	471,241	(70,462)
Other Funding Use								
Refunds of Deposits	32,005	32,005	100.0%	42,800	6,113	14.3%	15,287	(25,892)
Interfund Transfers Out to Capital	-	-	0.0%	6,400,000	6,400,000	100.0%	(3,200,000)	6,400,000
Total Other Funding Use	32,005	32,005	100.0%	6,442,800	6,406,113	99.4%	(3,184,713)	6,374,108
Total Expenditures	\$ 3,998,312	\$ 1,238,294	31.0%	\$ 10,045,609	\$ 7,695,318	76.6%	\$ (2,672,513)	\$ 6,457,024
Excess Revenues Over (Under) Expenditures	\$ (759,715)	\$ 168,269	-22.1%	\$ (371,008)	\$ 198,851	-53.6%	\$ 5,729,381	\$ 30,582
Beginning Fund Balance	7,990,124	7,990,124	100.0%	7,866,126	7,866,126	100.0%	-	(123,998)
Ending Fund Balance	\$ 7,230,409	\$ 8,158,393	112.8%	\$ 7,495,118	\$ 8,064,977	107.6%	\$ 5,729,381	\$ (93,416)
Ending Fund Balance:								
For Operating & Debt Service				1,578,518	1,724,107			
For Capital Fund				5,916,600	6,340,870			
Total Ending Fund Balance				7,495,118	8,064,977			

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

	2021	2021 YTD	2021 YTD	YTD Target % *		50.00%	^Variance	Change YTD
Storm Water Fund (#406 & #416)	Amended	Actual	% of	2022	2022 YTD	2022 YTD	YTD Target	Actual 2022-
	Budget	6/30/2021	Budget	Amended	Actual	% of	vs. Actual	2021
				Budget	6/30/2022	Budget		
Revenues:								
Operating Revenues:								
Intergovernmental Revenue	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%	\$ -	\$ -
Charges for Goods & Services	677,015	357,945	52.9%	698,100	370,604	53.1%	21,554	12,659
Hookup/Connection Fee	29,750	7,751	26.1%	14,100	2,836	20.1%	(4,214)	(4,915)
Late Payment Fees	-	1	0.0%	6,070	4,115	67.8%	1,080	4,114
Interest Earnings	3,000	778	25.9%	1,500	2,810	187.3%	2,060	2,032
Miscellaneous other	-	342	0.0%	-	-	0.0%	-	(342)
Total Operating Revenues	709,765	366,817	51.7%	719,770	380,365	52.8%	20,480	13,548
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%	647,500	1,295,000
Total Other Fund Sources	-	-	0.0%	1,295,000	1,295,000	100.0%	647,500	1,295,000
Total Revenues & Fund Sources	\$ 709,765	\$ 366,817	51.7%	\$ 2,014,770	\$ 1,675,365	83.2%	\$ 667,980	\$ 1,308,548
Expenditures:								
Operating Expenditures:								
Wages	\$ 266,350	\$ 99,035	37.2%	\$ 269,800	\$ 117,861	43.7%	\$ 17,039	\$ 18,826
Benefits	147,710	60,781	41.1%	122,960	62,600	50.9%	(1,120)	1,819
Supplies	66,284	10,791	16.3%	111,200	13,085	11.8%	42,515	2,294
Services	73,854	32,276	43.7%	76,640	42,599	55.6%	(4,279)	10,323
Total Operating Expenditures	554,198	202,883	36.6%	580,600	236,145	40.7%	54,155	33,262
Other Expenditures:								
Capital Outlays	393,498	4,271	1.1%	57,900	9,405	16.2%	19,545	5,134
Debt Service	404	202	50.0%	420	670	159.5%	(460)	468
Custodial Activities	-	-	0.0%	-	-	0.0%	-	-
Total Other Expenditures	393,902	4,473	1.1%	58,320	10,075	17.3%	19,085	5,602
Other Funding Use								
Interfund Transfers Out to Capital	-	-	0.0%	1,295,000	1,295,000	100.0%	(647,500)	1,295,000
Total Other Funding Use	-	-	0.0%	1,295,000	1,295,000	100.0%	(647,500)	1,295,000
Total Expenditures	948,100	207,356	21.9%	1,933,920	1,541,220	79.7%	(574,260)	1,333,864
Excess Revenues Over (Under) Expenditures	\$ (238,335)	\$ 159,461	-66.9%	\$ 80,850	\$ 134,145	165.9%	\$ 1,242,240	\$ (25,316)
Beginning Fund Balance	1,699,119	1,699,119	100.0%	1,516,682	1,516,682	100.0%	-	(182,437)
Ending Fund Balance	\$ 1,460,784	\$ 1,858,580	127.2%	\$ 1,597,532	\$ 1,650,827	103.3%	\$ 1,242,240	\$ (207,753)
Ending Fund Balance:								
For Operating & Debt Service				225,032	363,091			
For Capital Fund				1,372,500	1,287,736			
Total Ending Fund Balance				1,597,532	1,650,827			

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

	2021	2021 YTD	2021 YTD	YTD Target % *		50.00%		
Airport Fund (#407 & #417)	Amended Budget	Actual 6/30/2021	% of Budget	2022 Amended Budget	2022 YTD Actual 6/30/2022	2022 YTD % of Budget	^Variance YTD Target vs. Actual	Change YTD Actual 2022-2021
Revenues:								
Operating Revenues:								
Fuel sales	\$ 650,000	\$ 308,325	47.4%	\$ 650,000	\$ 298,485	45.9%	\$ (26,515)	\$ (9,840)
Rents & Leases	1,198,611	608,317	50.8%	1,207,080	694,663	57.5%	91,123	86,346
Interest Earnings	3,000	695	23.2%	1,500	4,221	281.4%	3,471	3,526
Miscellaneous other	1,300	225	17.3%	1,300	-	0.0%	(650)	(225)
Total Operating Revenues	1,852,911	917,562	49.5%	1,859,880	997,369	53.6%	67,429	79,807
Other Fund Sources:								
Intergovernmental - Capital Grants	1,475,447	449,071	30.4%	906,613	790,426	87.2%	337,119	341,355
Refundable Deposits	128,100	53,750	42.0%	-	-	0.0%	-	(53,750)
Proceeds from Sale of Capital Assets	-	-	0.0%	-	-	0.0%	-	-
Debt Proceeds (Bonds/Loans)	750,000	362,760	48.4%	147,163	93,610	63.6%	20,028	(269,150)
Interfund Transfers in from Operating	-	-	0.0%	1,534,000	1,534,000	100.0%	767,000	1,534,000
Total Other Fund Sources	2,353,547	865,581	36.8%	2,587,776	2,418,036	93.4%	1,124,147	1,552,455
Total Revenues & Fund Sources	\$ 4,206,458	\$ 1,783,143	42.4%	\$ 4,447,656	\$ 3,415,405	76.8%	\$ 1,191,576	\$ 1,632,262
Expenditures:								
Operating Expenditures:								
Wages	\$ 340,700	\$ 170,752	50.1%	\$ 296,340	\$ 144,800	48.9%	\$ 3,370	\$ (25,952)
Benefits	157,800	81,339	51.5%	144,990	74,626	51.5%	(2,131)	(6,713)
Supplies	576,600	264,371	45.8%	578,200	280,357	48.5%	8,743	15,986
Services	226,269	120,874	53.4%	322,750	108,685	33.7%	52,690	(12,189)
Total Operating Expenditures	1,301,369	637,336	49.0%	1,342,280	608,468	45.3%	62,672	(28,868)
Other Expenditures:								
Capital Outlays	2,118,930	319,952	15.1%	682,210	120,823	17.7%	220,282	(199,129)
Debt Service	110,559	37,451	33.9%	73,008	13,735	18.8%	22,769	(23,716)
Custodial Activities	-	-	0.0%	-	-	0.0%	-	-
Interfund Loan Payment	70,911	35,284	49.8%	54,135	36,000	66.5%	(8,932)	716
Total Other Expenditures	2,300,400	392,687	17.1%	809,353	170,558	21.1%	234,119	(222,129)
Other Funding Use								
Interfund Transfers out to Capital	-	-	0.0%	1,534,000	1,534,000	100.0%	(767,000)	1,534,000
Total Other Funding Use	-	-	0.0%	1,534,000	1,534,000	100.0%	(767,000)	1,534,000
Total Expenditures	\$ 3,601,769	\$ 1,030,023	28.6%	\$ 3,685,633	\$ 2,313,026	62.8%	\$ (470,209)	\$ 1,283,003
Excess Revenues Over (Under) Expenditures	\$ 604,689	\$ 753,120	124.5%	\$ 762,023	\$ 1,102,379	144.7%	\$ 1,661,785	\$ 349,259
Beginning Fund Balance	1,391,726	1,391,726	100.0%	1,543,750	1,543,750	100.0%	-	152,024
Ending Fund Balance	\$ 1,996,415	\$ 2,144,846	107.4%	\$ 2,305,773	\$ 2,646,129	114.8%	\$ 1,661,785	\$ 501,283
Ending Fund Balance:								
For Operating & Debt Service				10,457	1,136,826			
For Capital Fund				2,295,316	1,509,303			
Total Ending Fund Balance				2,305,773	2,646,129			