

# **City of Chehalis**



## **Quarterly Council Financial Report Third Quarter 2022**

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

**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:** October 24, 2022

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

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**DISCUSSION**

This document provides a summary review of the City's financial activities and status for the third 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 September is 75% (9 of 12 months).**

**CITY-WIDE OVERVIEW**

Overall, on a city-wide basis, the city has received \$22,144,790 or 72.2% of the 2022 revenue budget and has expensed \$17,796,804 or 59.2% of the 2022 expenditure budget through September 30, 2022. About 96.2% of the 2022 interfund transfers have been completed by the end of the 3rd quarter 2022.

Total YTD city-wide revenues received is about 2.8% or \$856,356 below the nine-month target amount.

The key contributing factor for the YTD revenues being below the nine-month target amount is related to intergovernmental grant revenues. While the city's total tax revenues and enterprise funds' operating revenues are ahead of the nine-month target amount by about 2.1% or \$473,600 collectively, various state and federal grant payments received are below the nine-month target amount.

A total of \$5,355,216 of grant revenue, including \$3,050,000 TIB grant for three transportation projects and a \$233,425 RCO grant for the Flood Storage Maser Plan project, is budgeted but only \$2,489,641 or 46.5% has been received through the end of September 2022. This is about 28.5% or \$1,526,771 below the nine-month target amount. These grants are reimbursement grants, and the City will submit grant reimbursement requests as the City incurs eligible expenditures.

Total YTD city-wide expenditures through September 2022 is about 15.8% or \$4,747,167 below the nine-month target amount.

The City has expensed about 37.4% of its 2022 capital budget through September. This is about 37.3% or \$2,493,662 below the nine-month target amount. YTD operating expenditures through September is 66.5% of the 2022 budget and is 8.5% or \$1,760,098 below the nine-month target amount. About \$795,900 of the operating expenditure budget to actual variance is related to salaries and benefits due to several budgeted fulltime positions were remained unfilled as of September 30, 2022.

**City of Chehalis**  
**City-wide, All Funds Combined - Budget to Actual**  
**For the Third Quarter Ending September 30, 2022**

	2022			YTD Variance
	Amended Budget	YTD Actual 9/30/2022	YTD % of Budget	Actual to Target Positive (Negative)
<b>City-Wide, All Funds</b>				
Revenues	\$ 30,668,194	\$ 22,144,790	72.2%	\$ (856,356)
Transfers In	14,219,484	13,682,238	96.2%	3,017,625
<b>Revenues and Transfers in</b>	<b>44,887,678</b>	<b>35,827,028</b>	<b>79.8%</b>	<b>2,161,270</b>
Expenditures	30,058,628	17,796,804	59.2%	(4,747,167)
Transfers Out	14,219,484	13,682,238	96.2%	3,017,625
<b>Expenditures and Transfers Out</b>	<b>44,278,112</b>	<b>31,479,042</b>	<b>71.1%</b>	<b>(1,729,542)</b>
Excess Revenues Over (under)				
Expenditures	609,566	4,347,986	713.3%	\$ 3,890,811
Beginning Fund Balance	26,715,297	26,709,786	100.0%	(5,511)
Ending Fund Balance	\$ 27,324,863	\$ 31,057,772	113.7%	\$ 3,885,300

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 \$9,037,119. This is 2.1% or \$265,788 below the nine-month target amount. This is mainly due to the second half of the 2022 annual property tax is due in October and is transmitted to the City in November.

Total YTD expenditures and transfers out is \$9,112,117. This is 7.4% or \$992,048 below the nine-month target amount. While YTD transfers out is 86.4% of the 2022 budget, YTD expenditures is 64.4% of the 2022 budget.

Total YTD expenditures and transfers out exceed the total revenues and transfers in by \$74,998.

The fund balance as of September 30, 2022, is \$2,638,506, which is about 22.1% of the 2022 general fund revenue budget.

General Fund Summary	2022 Amended Budget	YTD Actual 9/30/2022	YTD % of Budget	YTD Variance Actual to Target Positive (Negative)
Revenues	\$ 11,946,536	\$ 8,846,344	74.0%	\$ (113,558)
Transfers-In	457,340	190,775	41.7%	(152,230)
<b>Revenues and Transfers in</b>	<b>12,403,876</b>	<b>9,037,119</b>	<b>72.9%</b>	<b>(265,788)</b>
Expenditures	11,485,001	7,395,578	64.4%	1,218,173
Transfers-out	1,987,219	1,716,539	86.4%	(226,125)
<b>Expenditures and Transfers Out</b>	<b>13,472,220</b>	<b>9,112,117</b>	<b>67.6%</b>	<b>992,048</b>
Revenues Over (Under)				
Expenditures	(1,068,344)	(74,998)	7.0%	726,260
Beginning Fund Balance	2,719,202	2,713,504	99.8%	(5,698)
Ending Fund Balance	\$ 1,650,858	\$ 2,638,506	159.8%	\$ 720,562
Ending Fund Balance % of Revenue	13.8%	22.1%		

The 2022 amended budget has beginning fund balance of \$2,719,202, but the final actual beginning fund balance is \$2,713,504. The difference is \$5,698 which will be updated with the final 2023 budget amendment.

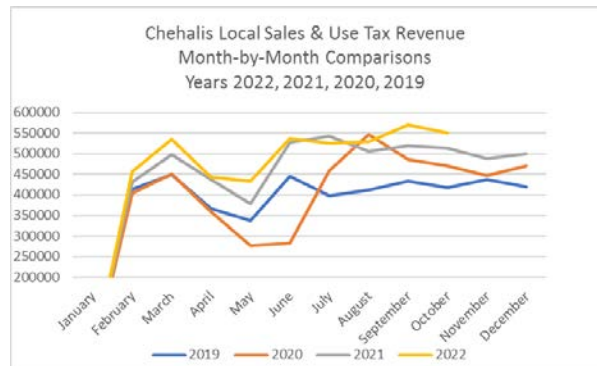
**General Fund Revenues:**

Total YTD tax revenues received is \$7,315,873 which makes up about 81% of total general fund revenues received through September 2022. The YTD tax revenue received is about 1.0% or \$102,827 below the nine-month target amount.

**Property Tax:** YTD received is \$1,273,781 or 59.6% of the 2022 levy budget. This is normal trend for this time of the year. The second half of the 2022 property tax is due in October and transmitted to the City in November.

**Sales Tax:** YTD received is \$4,754,579 or 78.9% of the 2022 budget. This is 3.9% or \$232,904 above the nine-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 52.6% of the total general fund revenues received through September 2022.

YTD sales tax collected through September 2022 is up \$235,602 or 5.2% from the same period last year.



YTD sales tax from the motor vehicle and parts dealers sector up \$62,593 or 6.0%; whereas the general merchandise retailers sector showed a decrease of 1.4% from this time last year.

**Utility Business Tax:** YTD received is \$1,244,666 or 74.8% of the 2022 budget. This is 0.2% or \$3,109 below the nine-month target amount.

**Licenses and Permits:** YTD received is \$419,123 or 89.8% of the 2022 budget. This is 14.8% or \$68,948 above the nine-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). All of the positive variance is from building permit fees. Building permit fees received through September is \$308,447 or 91.3% of the 2022 budget. 2022 YTD building permit fees revenues increased by \$81,783 or 38% from this time last year.

**Intergovernmental Revenue:** YTD received is \$333,633 or 52.6% of the 2022 budget. This is about 22.4% or \$141,957 below the nine-month target amount. This category includes intergovernmental grants, state shared revenues, and the Main Street B&O Tax Credit. The key contributing factor for the YTD revenue being below the target amount is the state RCO grant for the flood storage master plan project. A \$233,425 grant revenue was included in the 2022 budget, but none has been received in 2022. It is not expected to receive the grant revenue in 2022, as the scope of work and grant period has been extended to 2023.

**Charges for goods and services:** YTD received is \$409,822 or 83.3% 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 48% of the 2022 budget in this category. 2022 parks and recreation program revenue budget is \$211,600 and has received \$197,692 or 93.4% of the 2022 budget. This is about 26% or \$38,992 increase from this time last year. This increase is contributable to the revenues from pool operations. In 2021, the pool was open for a fewer number of days due to the COVID-19 pandemic restrictions.

**Miscellaneous:** YTD revenues through September is \$299,954 or 87.8% of the 2022 budget. This amount includes \$119,950 in rental fees for city park facilities and downtown parking, \$41,567 for 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, \$25,959 in investment interest, and \$40,154 for various other.

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

Total YTD expenditures and transfers is \$9,112,117 or 67.6% of the 2022 budget. This is 7.4% or \$992,048 below the nine-month target amount.

The YTD expenditures is \$7,395,578 or 64.4% of the 2022 budget. This is 10.6% or \$1,218,173 below the nine-month target amount. About 43% or \$516,571 the total variance is related to payroll expenditures, due to the City was unable to fill several budgeted full-time positions as of September 2022. These positions include five (5) police officers and one (1) financial analyst.

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

- City Clerk department exceeded the nine-month target amount by 4.0% or \$2,693. This variance is due to the payroll budget projection being lower than the actual due to staff changes since the budget adoption.

- Non-departmental department exceeded the nine-month target amount by 9.0% or \$203,782. The key contributing factor for the YTD amount exceeding the nine-month target amount is related to transfers out to certain reserve funds. The 2022 amended budget includes a total of \$1,987,219 transfers out to the following funds:
  - Street Fund \$822,000 for street maintenance and operations
  - LEOFF 1 OPEB Reserve Fund \$205,800
  - G.O. Bond Fund \$24,419 for 2011 LTGO bond debt service payment
  - Public Facilities Reserve Fund \$485,000
  - Automotive/Equipment Reserve Fund \$450,000

About 86% of the 2022 budget has been transferred to these funds by the end of September.

- Recreation department exceeded the nine-month target amount by 4.7% or \$23,083. This is normal trend for this department for this time of the year, as significant expenses incur during the summer months including seasonal part-time staff for the pool.

YTD expenditures for public safety (police and fire) is \$4,114,115 and makes up about 47.0% of the total YTD general fund expenditures (exclude transfers) through September 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 \$4,473,806 or 80.5% of the 2022 budget. This is \$307,781 above the nine-month target amount.

Total YTD operating expenditures is \$2,435,500 or 66.7% of the 2022 budget. This is 8.3% or \$304,715 below the nine-month target amount. 2022 capital outlay budget is \$542,000 but only \$70,728 or 13.0% of the budget has been expensed through September. YTD debt service expenditure is 51.1% of the 2022 budget and is \$450,827 below the nine-month target amount.

Total YTD revenues received exceeded total expenditures by \$1,006,249.

### **Water Fund and Water Capital Fund**

Total YTD operating revenues is \$2,337,071 or 74.1% of the 2022 budget. This is 0.9% or \$29,214 below the nine-month target amount. Hookup/connection fee revenue exceeds the nine-month target amount, but the revenues from rate charges is 4.8% or \$140,938 below the nine-month target amount.

Total YTD operating expenditures is \$1,770,304 or 70.1% of the 2022 budget. This is 4.9% or \$123,796 below the nine-month target amount.

Total YTD expenditures for capital outlays is 52.2% of the 2022 budget and is \$191,075 below the nine-month target amount. About 99.4% of the 2022 debt service budget has been expensed by the end of September.

Total YTD expenditures exceeded the total revenue by \$50,219.

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

Total YTD operating revenues is \$567,055 or 78.8% of the 2022 budget. This is 3.8% or \$27,227 ahead of the nine-month target amount.

Total YTD operating expenditures is \$339,378 or 58.5% of the 2022 budget. This is 16.5% or \$96,072 below the nine-month target amount. One of the key contributing factors for this variance is due to the Street/Stormwater Superintendent position was unfilled for the first half of the year. YTD capital outlays is \$35,544 or 57.9% the 2022 budget.

Total YTD revenues received exceeded total expenditures by \$193,168.

**Airport Fund and Airport Capital Fund**

Total YTD operating revenues is \$1,530,213 or 81.5% of the 2022 budget. This is 6.5% or \$121,780 above the nine-month target amount. Fuel sales is about 13.3% or \$86,433 above the nine-months target amount, and the lease revenue is about 2.1% or \$25,075 ahead of the nine-month target amount. Other revenues include federal grant reimbursement \$790,426 and CARB loan distribution \$147,163.

Total YTD operating expenditures is \$991,960 or 73.4% of the 2022 budget. This is 1.6% or \$22,251 below the nine-month target amount.

2022 capital outlay budget is \$682,210 and about 90.0% of the budget has been expensed through September 2022. The interfund loan from the Water fund has been paid in full of as of September 30, 2022.

Total YTD revenues received exceeded total expenditures by \$786,926.

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

The City’s total cash, deposits, and investments as of September 30, 2022, is \$31,057,772. About 86% of the City’s cash is invested and earns interests. The remaining 13% is deposited in checking accounts to cover on-going cash flow needs.

- ❖ **Only 8.5% or \$2,638,506 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 9/30/2022	% of Total
Checking & Revolving Cash Fund	\$ 4,137,056	13%
Local Government Investment Pool (LGIP)	21,845,419	70%
US Govt Agency Securities (Bonds)	5,075,297	16%
Total	\$ 31,057,772	100%

**Note: Other than the General Fund, all other funds are restricted or designated fund to finance particular activities of the City.**

As of September 30, 2022, the City also holds an additional \$44,882 in the City's 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 September 30, 2022, totaled \$183,261. The LGIP average net earnings rate for 2022 YTD is 0.996% which increased from 0.109% from the same time last year. LGIP net earnings rate as of 9/30/2022 was \$2.561%.

Investment Interest Earnings	Interest YTD	LGIP AVG Net Return %
2022 YTD	\$ 183,261	0.9960%
2021 YTD	\$ 24,119	0.1097%
Increase (Decrease)	\$ 159,142	0.8863%

**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  
2022 Third Quarter Financial Statements - All Funds  
As of September 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 9/30/2022 Actual	Balance	YTD % of Budget	2022 Amended Budget	YTD 9/30/2022 Actual	Balance	YTD % of Budget	2022 Amended Budget	YTD 9/30/2022 Actual	2022 Amended Budget	YTD 9/30/2022 Actual
<b>General Fund &amp; Sub-Funds:</b>														
General Fund	\$ 2,719,202	\$ 2,713,504	\$ 12,403,876	\$ 9,037,119	\$ 3,366,757	72.9%	\$ 13,472,220	\$ 9,112,117	\$ 4,360,103	67.6%	\$ (1,068,344)	\$ (74,998)	1,650,858	\$ 2,638,506
<u>Sub-funds:</u>														
Street Fund	287,980	287,980	1,075,701	837,107	238,594	77.8%	1,079,576	712,520	367,056	66.0%	(3,875)	124,587	284,105	412,567
Building Abatement Fund	51,659	51,659	50	329	(279)	658.0%	-	-	-	0.0%	50	329	51,709	51,988
<b>Total General Fund and Sub-Funds</b>	<b>3,058,841</b>	<b>3,053,143</b>	<b>13,479,627</b>	<b>9,874,555</b>	<b>3,605,072</b>	<b>544.4%</b>	<b>14,551,796</b>	<b>9,824,637</b>	<b>4,727,159</b>	<b>364.4%</b>	<b>(1,072,169)</b>	<b>49,918</b>	<b>1,986,672</b>	<b>3,103,061</b>
<b>Special Revenue Funds:</b>														
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	4,401,100	1,650,713	2,750,387	37.5%	3,700,000	1,109,810	2,590,190	30.0%	701,100	540,903	3,772,796	3,612,599
Tourism Fund	140,104	140,104	235,070	226,051	9,019	96.2%	257,986	172,631	85,355	66.9%	(22,916)	53,420	117,188	193,524
Compensated Absences Fund	247,014	247,201	240	1,338	(1,098)	557.5%	61,700	38,110	23,590	61.8%	(61,460)	(36,772)	185,554	210,429
LEOFF 1 OPEB Reserve Fund	66,077	66,077	205,900	126,553	79,347	61.5%	156,700	94,563	62,137	60.3%	49,200	31,990	115,277	98,067
Community Block Grant Fund	24,613	24,613	25	157	(132)	628.0%	1,000	-	1,000	0.0%	(975)	157	23,638	24,770
HUD Block Grant Fund	88,501	88,501	85	564	(479)	663.5%	2,000	-	2,000	0.0%	(1,915)	564	86,586	89,065
Federal Advance Grant Fund	1,068,806	1,068,806	1,075,593	1,080,368	(4,775)	100.4%	430,830	165,476	265,354	38.4%	644,763	914,892	1,713,569	1,983,698
<b>Total Special Revenue Funds</b>	<b>4,803,666</b>	<b>4,803,853</b>	<b>5,918,013</b>	<b>3,085,744</b>	<b>2,832,269</b>	<b>52.1%</b>	<b>4,701,044</b>	<b>1,671,418</b>	<b>3,029,626</b>	<b>35.6%</b>	<b>1,216,969</b>	<b>1,414,326</b>	<b>6,020,635</b>	<b>6,218,179</b>
<b>Debt Service Funds:</b>														
2011 G.O. Bond Fund	5	5	299,516	299,516	-	100.0%	299,515	145,440	154,075	48.6%	1	154,076	6	154,081
<b>Total Debt Service Fund</b>	<b>5</b>	<b>5</b>	<b>299,516</b>	<b>299,516</b>	<b>-</b>	<b>100.0%</b>	<b>299,515</b>	<b>145,440</b>	<b>154,075</b>	<b>48.6%</b>	<b>1</b>	<b>154,076</b>	<b>6</b>	<b>154,081</b>
<b>Capital Project Funds:</b>														
Public Facilities Reserve Fund	477,066	477,066	485,250	488,541	(3,291)	100.7%	605,000	345,983	259,017	57.2%	(119,750)	142,558	357,316	619,624
Automotive/Equip. Reserve Fund	283,253	283,253	450,100	453,893	(3,793)	100.8%	-	-	-	0.0%	450,100	453,893	733,353	737,146
Park Improvement Fund	-	-	200,750	181,122	19,628	90.2%	98,850	2,134	96,716	2.2%	101,900	178,988	101,900	178,988
First Quarter REET Fund	288,772	288,772	126,400	120,394	6,006	95.2%	130,494	130,494	-	100.0%	(4,094)	(10,100)	284,678	278,672
Second Quarter REET Fund	367,156	367,156	126,475	121,268	5,207	95.9%	73,257	73,256	1	100.0%	53,218	48,012	420,374	415,168
<b>Total Capital Project Funds</b>	<b>1,416,247</b>	<b>1,416,247</b>	<b>1,388,975</b>	<b>1,365,218</b>	<b>23,757</b>	<b>98.3%</b>	<b>907,601</b>	<b>551,867</b>	<b>355,734</b>	<b>60.8%</b>	<b>481,374</b>	<b>813,351</b>	<b>1,897,621</b>	<b>2,229,598</b>
<b>Proprietary Funds:</b>														
Garbage Fund	8,449	8,449	6,110	5,083	1,027	83.2%	7,000	4,498	2,502	64.3%	(890)	585	7,559	9,034
Wastewater Fund	5,468,851	5,468,851	5,406,900	4,469,106	937,794	82.7%	7,536,494	5,461,589	2,074,905	72.5%	(2,129,594)	(992,483)	3,339,257	4,476,368
Wastewater Capital Fund	-	-	2,147,800	2,004,700	143,100	93.3%	542,000	31,593	510,407	5.8%	1,605,800	1,973,107	1,605,800	1,973,107
Water Fund	7,866,126	7,866,126	2,987,201	2,413,917	573,284	80.8%	9,248,809	8,447,739	801,070	91.3%	(6,261,608)	(6,033,822)	1,604,518	1,832,304
Water Capital Fund	-	-	6,757,600	6,424,863	332,737	95.1%	841,000	439,675	401,325	52.3%	5,916,600	5,985,188	5,916,600	5,985,188
Storm & Surface Water Fund	1,516,682	1,516,682	584,370	559,003	25,367	95.7%	1,876,020	1,643,656	232,364	87.6%	(1,291,650)	(1,084,653)	225,032	432,029
Storm & Surface Water Capital Fund	-	-	1,430,400	1,303,052	127,348	91.1%	57,900	33,544	24,356	57.9%	1,372,500	1,269,508	1,372,500	1,269,508
Airport Fund	1,543,750	1,543,750	1,488,160	1,520,920	(32,760)	102.2%	3,013,423	2,606,126	407,297	86.5%	(1,525,263)	(1,085,206)	18,487	458,544
Airport Capital Fund	-	-	2,977,526	2,480,882	496,644	83.3%	682,210	614,308	67,902	90.0%	2,295,316	1,866,574	2,295,316	1,866,574
<b>Total Proprietary Funds</b>	<b>16,403,858</b>	<b>16,403,858</b>	<b>23,786,067</b>	<b>21,181,526</b>	<b>2,604,541</b>	<b>89.1%</b>	<b>23,804,856</b>	<b>19,282,728</b>	<b>4,522,128</b>	<b>81.0%</b>	<b>(18,789)</b>	<b>1,898,798</b>	<b>16,385,069</b>	<b>18,302,656</b>
<b>Fiduciary Funds: (Exclude Custodial Funds)</b>														
Firemen's' Pension Fund	1,032,680	1,032,680	15,480	20,469	(4,989)	132.2%	13,300	2,952	10,348	22.2%	2,180	17,517	1,034,860	1,050,197
<b>Total Fiduciary Funds</b>	<b>1,032,680</b>	<b>1,032,680</b>	<b>15,480</b>	<b>20,469</b>	<b>(4,989)</b>	<b>132.2%</b>	<b>13,300</b>	<b>2,952</b>	<b>10,348</b>	<b>22.2%</b>	<b>2,180</b>	<b>17,517</b>	<b>1,034,860</b>	<b>1,050,197</b>
<b>TOTAL ALL CITY FUNDS</b>	<b>\$ 26,715,297</b>	<b>\$ 26,709,786</b>	<b>\$ 44,887,678</b>	<b>\$ 35,827,028</b>	<b>\$ 9,060,650</b>	<b>79.8%</b>	<b>\$ 44,278,112</b>	<b>\$ 31,479,042</b>	<b>\$ 12,799,070</b>	<b>71.1%</b>	<b>\$ 609,566</b>	<b>\$ 4,347,986</b>	<b>\$ 27,324,863</b>	<b>\$ 31,057,772</b>

Note: May contain rounding differences of +/-1

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

YTD Target % \* 75.00%

GENERAL FUND (#001)	2021 Amended Budget	2021 YTD Actual 9/30/2021	2021 YTD % of Budget	2022 Amended Budget	2022 YTD Actual 9/30/2022	2022 YTD % of Budget	^Variance YTD Target vs. Actual	Change YTD Actual 2022- 2021
<b>Revenues:</b>								
<b>Taxes:</b>								
Property Taxes	\$ 1,980,859	\$ 1,192,877	60.2%	\$ 2,137,200	\$ 1,273,781	59.6%	\$ (329,119)	\$ 80,904
Sales and Use Taxes	5,905,300	4,518,977	76.5%	6,028,900	4,754,579	78.9%	232,904	235,602
Utility Taxes	1,667,380	1,326,823	79.6%	1,663,700	1,244,666	74.8%	(3,109)	(82,157)
Other Taxes	54,700	41,055	75.1%	61,800	42,847	69.3%	(3,503)	1,792
<b>Total Taxes</b>	<b>9,608,239</b>	<b>7,079,732</b>	<b>73.7%</b>	<b>9,891,600</b>	<b>7,315,873</b>	<b>74.0%</b>	<b>(102,827)</b>	<b>236,141</b>
<b>Non-Tax Revenues:</b>								
Licenses and Permits	397,710	328,648	82.6%	466,900	419,123	89.8%	68,948	90,475
Intergovernmental Revenues	430,356	342,958	79.7%	634,120	333,633	52.6%	(141,957)	(9,325)
Charges for Goods & Services	467,185	332,672	71.2%	492,000	409,822	83.3%	40,822	77,150
Fines and Forfeitures	112,705	80,462	71.4%	120,100	67,939	56.6%	(22,136)	(12,523)
Intereste earnings	16,600	9,737	58.7%	31,700	25,959	81.9%	2,184	16,222
Rents	74,050	57,357	77.5%	152,000	119,950	78.9%	5,950	62,593
Miscellaneous other	51,183	48,604	95.0%	69,792	67,976	97.4%	15,632	19,372
<b>Total Non-Tax Revenues</b>	<b>1,549,789</b>	<b>1,200,438</b>	<b>77.5%</b>	<b>1,966,612</b>	<b>1,444,402</b>	<b>73.4%</b>	<b>(30,557)</b>	<b>243,964</b>
<b>Other Funding Sources:</b>								
Proceeds from Debt Issuance	-	-	0.0%	-	-	0.0%	-	-
Other Funding Sources	5,000	19,529	390.6%	88,324	86,069	97.4%	19,826	66,540
Transfers-in	-	-	0.0%	457,340	190,775	41.7%	(152,230)	190,775
<b>Total Other Funding Sources</b>	<b>5,000</b>	<b>19,529</b>	<b>390.6%</b>	<b>545,664</b>	<b>276,844</b>	<b>50.7%</b>	<b>(132,404)</b>	<b>257,315</b>
<b>Total Revenues</b>	<b>\$ 11,163,028</b>	<b>\$ 8,299,699</b>	<b>74.3%</b>	<b>\$ 12,403,876</b>	<b>\$ 9,037,119</b>	<b>72.9%</b>	<b>\$ (265,788)</b>	<b>\$ 737,420</b>
<b>Expenditures</b>								
<b>Expenditures by Department:</b>								
City Council	\$ 62,430	\$ 45,907	73.5%	\$ 113,300	\$ 53,925	47.6%	\$ 31,050	\$ 8,018
Municipal Court	403,316	291,884	72.4%	353,400	234,009	66.2%	31,041	(57,875)
City Manager	206,015	139,752	67.8%	233,870	153,905	65.8%	21,498	14,153
Finance	305,635	196,783	64.4%	351,300	210,740	60.0%	52,735	13,957
City Clerk	65,776	44,608	67.8%	67,000	52,943	79.0%	(2,693)	8,335
Legal Service	94,700	58,495	61.8%	76,700	51,042	66.5%	6,483	(7,453)
Facilities and Parks	1,307,686	1,027,372	78.6%	1,519,962	1,124,680	74.0%	15,292	97,308
Non-Departmental	1,427,917	755,963	52.9%	2,270,469	1,906,632	84.0%	(203,782)	1,150,669
Human Resources	99,750	70,003	70.2%	247,720	112,194	45.3%	73,596	42,191
Police	3,274,610	2,377,866	72.6%	3,795,380	2,341,904	61.7%	504,631	(35,962)
Fire	2,318,815	1,611,883	69.5%	2,628,274	1,772,211	67.4%	198,995	160,328
Public Works - Streets	606,257	437,257	72.1%	-	-	0.0%	-	(437,257)
Planning & Building	810,340	545,917	67.4%	1,323,650	706,453	53.4%	286,285	160,536
Recreation	381,550	273,081	71.6%	491,195	391,479	79.7%	(23,083)	118,398
<b>Total Expenditures</b>	<b>11,364,797</b>	<b>7,876,771</b>	<b>69.3%</b>	<b>13,472,220</b>	<b>9,112,117</b>	<b>67.6%</b>	<b>992,048</b>	<b>1,235,346</b>
<b>Excess Revenues Over (Under) Expenditures</b>	<b>\$ (201,769)</b>	<b>\$ 422,928</b>	<b>-209.6%</b>	<b>\$ (1,068,344)</b>	<b>\$ (74,998)</b>	<b>7.0%</b>	<b>726,260</b>	<b>\$ (497,926)</b>
<b>Beginning Fund Balance</b>	2,240,739	2,240,739	100.0%	2,719,202	2,713,504	99.8%	-	472,765
<b>Ending Fund Balance</b>	<b>\$ 2,038,970</b>	<b>\$ 2,663,667</b>	<b>130.6%</b>	<b>\$ 1,650,858</b>	<b>\$ 2,638,506</b>	<b>159.8%</b>	<b>\$ 726,260</b>	<b>\$ (25,161)</b>

Foot Note:

\* The target percentage of budget is calculated as the month of reporting (9 for September) 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  
September 2022 and 2021  
General Fund

GENERAL FUND (#001)	2021 Amended Budget	2021 YTD Actual 9/30/2021	2021 YTD % of Budget	YTD Target % * 75.00%		2022 YTD % of Budget	^Variance YTD Target vs. Actual	Change YTD Actual 2022- 2021
				2022 Amended Budget	2022 YTD Actual 9/30/2022			
<b>Expenditures by Category:</b>								
Salaries	\$ 5,078,950	\$ 3,697,253	72.8%	\$ 5,302,130	\$ 3,700,938	69.8%	\$ 275,660	\$ 3,685
Benefits	2,150,133	1,561,895	72.6%	2,494,470	1,629,942	65.3%	240,911	68,047
<b>Subtotal for Payroll</b>	<b>7,229,083</b>	<b>5,259,148</b>	<b>72.7%</b>	<b>7,796,600</b>	<b>5,330,880</b>	<b>68.4%</b>	<b>516,571</b>	<b>71,732</b>
Supplies	491,229	320,771	65.3%	448,645	299,382	66.7%	37,101	(21,389)
Services	2,665,622	1,815,771	68.1%	3,238,691	2,044,248	63.1%	384,770	228,477
Capital Outlay	65,040	53,464	82.2%	373,332	52,328	14.0%	227,671	(1,136)
Debt Service	128,406	99,703	77.6%	67,933	68,139	100.3%	(17,189)	(31,564)
Non-expense (582.589.*.00)	38,243	35,278	92.2%	6,000	2,659	44.3%	1,841	(32,619)
Transfers-out	1,193,374	615,533	51.6%	1,987,219	1,716,539	86.4%	(226,125)	1,101,006
Inferfund Charges	(446,200)	(322,897)	72.4%	(446,200)	(402,058)	90.1%	67,408	(79,161)
<b>Total Expenditures</b>	<b>11,364,797</b>	<b>7,876,771</b>	<b>69.3%</b>	<b>13,472,220</b>	<b>\$ 9,112,117</b>	<b>67.6%</b>	<b>992,048</b>	<b>1,235,346</b>

Foot Note:

\* The target percentage of budget is calculated as the month of reporting (9 for September) 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  
 September 2022 and 2021  
 Wastewater Fund and Wastewater Capital Fund

YTD Target % \* 75.00%

	2021 Amended Budget	2021 YTD Actual 9/30/2021	2021 YTD % of Budget	2022 Amended Budget	2022 YTD Actual 9/30/2022	2022 YTD % of Budget	^Variance YTD Target vs. Actual	Change YTD Actual 2022- 2021
<b>Wastewater Fund (#404 &amp; #414)</b>								
<b>Revenues:</b>								
<b>Operating Revenues:</b>								
Intergovernmental Revenues	\$ 36,211	\$ 38,211	105.5%	\$ -	\$ -	0.0%	\$ -	\$ (38,211)
Charges for Services	5,082,600	3,985,236	78.4%	5,100,200	4,072,954	79.9%	247,804	87,718
Hookup/Connection Fee	119,200	124,955	104.8%	100,200	146,440	146.1%	71,290	21,485
Capacity Charge (Cost Share)	277,400	138,689	50.0%	277,400	173,361	62.5%	(34,689)	34,672
Late Payment Fees	1,200	360	30.0%	42,200	41,980	99.5%	10,330	41,620
Interest Earnings	10,000	4,152	41.5%	30,000	34,436	114.8%	11,936	30,284
Miscellaneous other	5,100	3,701	72.6%	4,700	4,635	98.6%	1,110	934
<b>Total Operating Revenues</b>	<b>5,531,711</b>	<b>4,295,304</b>	<b>77.6%</b>	<b>5,554,700</b>	<b>4,473,806</b>	<b>80.5%</b>	<b>307,781</b>	<b>178,502</b>
<b>Other Fund Sources:</b>								
Debt Issue Proceeds	-	-	0.0%	-	-	0.0%	-	-
Interfund Transfers in from Operating	-	-	0.0%	2,000,000	2,000,000	100.0%	500,000	2,000,000
<b>Total Other Fund Source</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>2,000,000</b>	<b>2,000,000</b>	<b>100.0%</b>	<b>500,000</b>	<b>2,000,000</b>
<b>Total Revenues &amp; Fund Sources</b>	<b>\$ 5,531,711</b>	<b>\$ 4,295,304</b>	<b>77.6%</b>	<b>\$ 7,554,700</b>	<b>\$ 6,473,806</b>	<b>85.7%</b>	<b>\$ 807,781</b>	<b>\$ 2,178,502</b>
<b>Expenditures:</b>								
<b>Operating Expenditures:</b>								
Wages	\$ 1,090,100	\$ 784,071	71.9%	\$ 1,123,520	\$ 708,145	63.0%	\$ 134,495	\$ (75,926)
Benefits	561,200	374,689	66.8%	548,400	344,405	62.8%	66,895	(30,284)
Supplies	460,666	370,077	80.3%	573,836	405,442	70.7%	24,935	35,365
Services	1,309,434	901,636	68.9%	1,407,864	977,508	69.4%	78,390	75,872
<b>Total Operating Expenditures:</b>	<b>3,421,400</b>	<b>2,430,473</b>	<b>71.0%</b>	<b>3,653,620</b>	<b>2,435,500</b>	<b>66.7%</b>	<b>304,715</b>	<b>5,027</b>
<b>Other Expenditures:</b>								
Capital Outlays	508,300	323,246	63.6%	542,000	70,728	13.0%	335,772	(252,518)
Debt Service & Long-Term Lease	1,882,870	962,223	51.1%	1,882,874	961,329	51.1%	450,827	(894)
Custodial Activities	-	-	0.0%	-	-	0.0%	-	-
Interfund Loan Disbursements	-	-	0.0%	-	-	0.0%	-	-
<b>Total Other Expenditures</b>	<b>2,391,170</b>	<b>1,285,469</b>	<b>53.8%</b>	<b>2,424,874</b>	<b>1,032,057</b>	<b>42.6%</b>	<b>786,599</b>	<b>(253,412)</b>
<b>Other Funding Use</b>								
Interfund Transfers Out to Capital	-	-	0.0%	2,000,000	2,000,000	100.0%	(500,000)	2,000,000
<b>Total Other Funding Use</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>2,000,000</b>	<b>2,000,000</b>	<b>100.0%</b>	<b>(500,000)</b>	<b>2,000,000</b>
<b>Total Expenditures</b>	<b>\$ 5,812,570</b>	<b>\$ 3,715,942</b>	<b>63.9%</b>	<b>\$ 8,078,494</b>	<b>\$ 5,467,557</b>	<b>67.7%</b>	<b>\$ 591,314</b>	<b>\$ 1,751,615</b>
<b>Excess Revenues Over (Under) Expenditures</b>	<b>\$ (638,391)</b>	<b>\$ 579,362</b>	<b>-90.8%</b>	<b>\$ (523,794)</b>	<b>\$ 1,006,249</b>	<b>-192.1%</b>	<b>\$ 1,399,095</b>	<b>\$ 426,887</b>
<b>Beginning Fund Balance</b>	<b>5,368,364</b>	<b>5,368,364</b>	<b>100.0%</b>	<b>5,468,851</b>	<b>5,468,851</b>	<b>100.0%</b>	<b>-</b>	<b>100,487</b>
<b>Ending Fund Balance</b>	<b>\$4,729,973</b>	<b>\$5,947,726</b>	<b>125.7%</b>	<b>\$4,945,057</b>	<b>\$6,475,100</b>	<b>130.9%</b>	<b>\$1,399,095</b>	<b>\$ 527,374</b>
<b>Ending Fund Balance:</b>								
For Operating & Debt Service				3,339,257	4,501,993			
For Capital Fund				1,605,800	1,973,107			
<b>Total Ending Fund Balance</b>				<b>4,945,057</b>	<b>6,475,100</b>			

Foot Note:

\* The target percentage of budget is calculated as the month of reporting (9 for September) 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**  
**September 2022 and 2021**  
**Water Fund and Water Capital Fund**

	2021			YTD Target % *		75.00%		^Variance YTD Target vs. Actual	Change YTD Actual 2022-2021
	2021 Amended Budget	2021 YTD Actual 9/30/2021	2021 YTD % of Budget	2022 Amended Budget	2022 YTD Actual 9/30/2022	2022 YTD % of Budget			
<b>WATER FUND (#405 &amp; #415)</b>									
<b>Revenues:</b>									
<b>Operating Revenues:</b>									
Intergovernmental Revenues	\$ -	\$ 61	0.0%	\$ -	\$ -	0.0%	\$ -	\$ (61)	
Charges for Services	2,930,290	2,106,817	71.9%	2,961,090	2,079,880	70.2%	(140,938)	(26,937)	
Hookup/Connection Fee	120,300	92,491	76.9%	109,200	156,003	142.9%	74,103	63,512	
Late Payment Fees	800	762	95.3%	23,900	25,857	108.2%	7,932	25,095	
Interest Earnings	13,876	12,724	91.7%	33,456	50,331	150.4%	25,239	37,607	
Miscellaneous other	3,200	4,011	125.3%	27,400	25,000	91.2%	4,450	20,989	
<b>Total Operating Revenues</b>	<b>3,068,466</b>	<b>2,216,866</b>	<b>72.2%</b>	<b>3,155,046</b>	<b>2,337,071</b>	<b>74.1%</b>	<b>(29,214)</b>	<b>120,205</b>	
<b>Other Funding Source</b>									
Interfund Loan Repayment	70,911	53,052	74.8%	54,135	54,135	100.0%	13,534	1,083	
Customer Deposits	98,120	8,052	8.2%	134,620	46,859	34.8%	(54,106)	38,807	
Debt Proceeds	-	-	0.0%	-	-	0.0%	-	-	
Other proceeds	1,100	8,368	760.7%	1,000	715	71.5%	(35)	(7,653)	
Inerfund Transfers in from Operating	-	-	0.0%	6,400,000	6,400,000	100.0%	1,600,000	6,400,000	
<b>Total Other Fund Source</b>	<b>170,131</b>	<b>69,472</b>	<b>40.8%</b>	<b>6,589,755</b>	<b>6,501,709</b>	<b>98.7%</b>	<b>1,559,393</b>	<b>6,432,237</b>	
<b>Total Revenues &amp; Fund Sources</b>	<b>\$ 3,238,597</b>	<b>\$ 2,286,338</b>	<b>70.6%</b>	<b>\$ 9,744,801</b>	<b>\$ 8,838,780</b>	<b>90.7%</b>	<b>\$ 1,530,179</b>	<b>\$ 6,552,442</b>	
<b>Expenditures</b>									
<b>Operating Expenditures</b>									
Wages	\$ 906,720	\$ 635,354	70.1%	\$ 916,260	\$ 652,045	71.2%	35,150	16,691	
Benefits	445,900	291,016	65.3%	386,930	323,677	83.7%	(33,479)	32,661	
Supplies	336,136	176,856	52.6%	336,750	233,991	69.5%	18,572	57,135	
Services	862,499	561,613	65.1%	885,525	560,591	63.3%	103,553	(1,022)	
<b>Total Operating Expenditures</b>	<b>2,551,255</b>	<b>1,664,839</b>	<b>65.3%</b>	<b>2,525,465</b>	<b>1,770,304</b>	<b>70.1%</b>	<b>123,796</b>	<b>105,465</b>	
<b>Other Expenditures</b>									
Capital Outlays	1,176,200	567,609	48.3%	841,000	439,675	52.3%	191,075	(127,934)	
Debt Service & Long-Term Lease	238,852	238,285	99.8%	236,344	234,907	99.4%	(57,649)	(3,378)	
Interfund Loan Disbursements	-	-	0.0%	-	-	0.0%	-	-	
<b>Total Other Expenditures</b>	<b>1,415,052</b>	<b>805,894</b>	<b>57.0%</b>	<b>1,077,344</b>	<b>674,582</b>	<b>62.6%</b>	<b>133,426</b>	<b>(131,312)</b>	
<b>Other Funding Use</b>									
Refunds of Deposits	32,005	37,041	115.7%	87,000	44,113	50.7%	21,137	7,072	
Interfund Transfers Out to Capital	-	-	0.0%	6,400,000	6,400,000	100.0%	(1,600,000)	6,400,000	
<b>Total Other Funding Use</b>	<b>32,005</b>	<b>37,041</b>	<b>115.7%</b>	<b>6,487,000</b>	<b>6,444,113</b>	<b>99.3%</b>	<b>(1,578,863)</b>	<b>6,407,072</b>	
<b>Total Expenditures</b>	<b>\$ 3,998,312</b>	<b>\$ 2,507,774</b>	<b>62.7%</b>	<b>\$ 10,089,809</b>	<b>\$ 8,888,999</b>	<b>88.1%</b>	<b>\$ (1,321,641)</b>	<b>\$ 6,381,225</b>	
<b>Excess Revenues Over (Under) Expenditures</b>	<b>\$ (759,715)</b>	<b>\$ (221,436)</b>	<b>29.1%</b>	<b>\$ (345,008)</b>	<b>\$ (50,219)</b>	<b>14.6%</b>	<b>\$ 2,851,820</b>	<b>\$ 171,217</b>	
<b>Beginning Fund Balance</b>	7,990,124	7,990,124	100.0%	7,866,126	7,866,126	100.0%	-	(123,998)	
<b>Ending Fund Balance</b>	<b>\$ 7,230,409</b>	<b>\$ 7,768,688</b>	<b>107.4%</b>	<b>\$ 7,521,118</b>	<b>\$ 7,815,907</b>	<b>103.9%</b>	<b>\$ 2,851,820</b>	<b>\$ 47,219</b>	
<b>Ending Fund Balance:</b>									
For Operating & Debt Service				1,604,518	1,830,719				
For Capital Fund				5,916,600	5,985,188				
<b>Total Ending Fund Balance</b>				<b>7,521,118</b>	<b>7,815,907</b>				

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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  
 Comparative Revenues and Expenditures - Budget to Actual  
 September 2022 and 2021  
**Storm & Surface Water Fund and Storm & Surface Water Capital Fund**

				YTD Target % * <span style="color: red;">75.00%</span>				
Storm Water Fund (#406 & #416)	2021 Amended Budget	2021 YTD Actual 9/30/2021	2021 YTD % of Budget	2022 Amended Budget	2022 YTD Actual 9/30/2022	2022 YTD % of Budget	^Variance YTD Target vs. Actual	Change YTD Actual 2022- 2021
<b>Revenues:</b>								
<b>Operating Revenues:</b>								
Intergovernmental Revenue	\$ -	\$ -	0.0%	\$ -	\$ -	0.0%	\$ -	\$ -
Charges for Goods & Services	677,015	533,467	78.8%	698,100	547,520	78.4%	23,945	14,053
Hookup/Connection Fee	29,750	8,240	27.7%	14,100	2,836	20.1%	(7,739)	(5,404)
Late Payment Fees	-	1	0.0%	6,070	5,992	98.7%	1,439	5,991
Interest Earnings	3,000	1,200	40.0%	1,500	10,707	713.8%	9,582	9,507
Miscellaneous other	-	342	0.0%	-	-	0.0%	-	(342)
<b>Total Operating Revenues</b>	<b>709,765</b>	<b>543,250</b>	<b>76.5%</b>	<b>719,770</b>	<b>567,055</b>	<b>78.8%</b>	<b>27,227</b>	<b>23,805</b>
<b>Other Fund Sources:</b>								
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%	323,750	1,295,000
<b>Total Other Fund Sources</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>1,295,000</b>	<b>1,295,000</b>	<b>100.0%</b>	<b>323,750</b>	<b>1,295,000</b>
<b>Total Revenues &amp; Fund Sources</b>	<b>\$ 709,765</b>	<b>\$ 543,250</b>	<b>76.5%</b>	<b>\$ 2,014,770</b>	<b>\$ 1,862,055</b>	<b>92.4%</b>	<b>\$ 350,977</b>	<b>\$ 1,318,805</b>
<b>Expenditures:</b>								
<b>Operating Expenditures:</b>								
Wages	\$ 266,350	\$ 146,269	54.9%	\$ 269,800	\$ 172,267	63.8%	\$ 30,083	\$ 25,998
Benefits	147,710	84,804	57.4%	122,960	91,735	74.6%	485	6,931
Supplies	66,284	15,473	23.3%	111,200	19,277	17.3%	64,123	3,804
Services	73,854	44,804	60.7%	76,640	56,099	73.2%	1,381	11,295
<b>Total Operating Expenditures</b>	<b>554,198</b>	<b>291,350</b>	<b>52.6%</b>	<b>580,600</b>	<b>339,378</b>	<b>58.5%</b>	<b>96,072</b>	<b>48,028</b>
<b>Other Expenditures:</b>								
Capital Outlays	393,498	321,510	81.7%	57,900	33,544	57.9%	9,881	(287,966)
Debt Service & Long-Term Lease	404	337	83.4%	420	965	229.8%	(650)	628
Custodial Activities	-	-	0.0%	-	-	0.0%	-	-
<b>Total Other Expenditures</b>	<b>393,902</b>	<b>321,847</b>	<b>81.7%</b>	<b>58,320</b>	<b>34,509</b>	<b>59.2%</b>	<b>9,231</b>	<b>(287,338)</b>
<b>Other Funding Use</b>								
Interfund Transfers Out to Capital	-	-	0.0%	1,295,000	1,295,000	100.0%	(323,750)	1,295,000
<b>Total Other Funding Use</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>1,295,000</b>	<b>1,295,000</b>	<b>100.0%</b>	<b>(323,750)</b>	<b>1,295,000</b>
<b>Total Expenditures</b>	<b>948,100</b>	<b>613,197</b>	<b>64.7%</b>	<b>1,933,920</b>	<b>1,668,887</b>	<b>86.3%</b>	<b>(218,447)</b>	<b>1,055,690</b>
<b>Excess Revenues Over (Under) Expenditures</b>	<b>\$ (238,335)</b>	<b>\$ (69,947)</b>	<b>29.3%</b>	<b>\$ 80,850</b>	<b>\$ 193,168</b>	<b>238.9%</b>	<b>\$ 569,424</b>	<b>\$ 263,115</b>
Beginning Fund Balance	1,699,119	1,699,119	100.0%	1,516,682	1,516,682	100.0%	-	(182,437)
<b>Ending Fund Balance</b>	<b>\$ 1,460,784</b>	<b>\$ 1,629,172</b>	<b>111.5%</b>	<b>\$ 1,597,532</b>	<b>\$ 1,709,850</b>	<b>107.0%</b>	<b>\$ 569,424</b>	<b>\$ 80,678</b>
<b>Ending Fund Balance:</b>								
For Operating & Debt Service				225,032	440,342			
For Capital Fund				1,372,500	1,269,508			
<b>Total Ending Fund Balance</b>				<b>1,597,532</b>	<b>1,709,850</b>			

Foot Note:

\* The target percentage of budget is calculated as the month of reporting (9 for September) 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  
 September 2022 and 2021  
 Airport Fund & Airport Capital Fund

	2021	2021 YTD	2021 YTD	YTD Target % *		75.00%		
Airport Fund (#407 & #417)	Amended Budget	Actual 9/30/2021	% of Budget	2022 Amended Budget	2022 YTD Actual 9/30/2022	2022 YTD % of Budget	^Variance YTD Target vs. Actual	Change YTD Actual 2022-2021
<b>Revenues:</b>								
<b>Operating Revenues:</b>								
Fuel sales	\$ 650,000	\$ 480,553	73.9%	\$ 650,000	\$ 573,933	88.3%	\$ 86,433	\$ 93,380
Rents & Leases	1,198,611	870,212	72.6%	1,221,310	941,058	77.1%	25,075	70,846
Interest Earnings	3,000	1,233	41.1%	5,300	15,222	287.2%	11,247	13,989
Miscellaneous other	1,300	255	19.6%	1,300	-	0.0%	(975)	(255)
<b>Total Operating Revenues</b>	<b>1,852,911</b>	<b>1,352,253</b>	<b>73.0%</b>	<b>1,877,910</b>	<b>1,530,213</b>	<b>81.5%</b>	<b>121,780</b>	<b>177,960</b>
<b>Other Fund Sources:</b>								
Intergovernmental - Capital Grants	1,475,447	472,071	32.0%	906,613	790,426	87.2%	110,466	318,355
Refundable Deposits	128,100	128,090	100.0%	-	-	0.0%	-	(128,090)
Proceeds from Sale of Capital Assets	-	-	0.0%	-	-	0.0%	-	-
Debt Proceeds (Bonds/Loans)	750,000	362,760	48.4%	147,163	147,163	100.0%	36,791	(215,597)
Interfund Transfers in from Operating	-	-	0.0%	1,534,000	1,534,000	100.0%	383,500	1,534,000
<b>Total Other Fund Sources</b>	<b>2,353,547</b>	<b>962,921</b>	<b>40.9%</b>	<b>2,587,776</b>	<b>2,471,589</b>	<b>95.5%</b>	<b>530,757</b>	<b>1,508,668</b>
<b>Total Revenues &amp; Fund Sources</b>	<b>\$ 4,206,458</b>	<b>\$ 2,315,174</b>	<b>55.0%</b>	<b>\$ 4,465,686</b>	<b>\$ 4,001,802</b>	<b>89.6%</b>	<b>\$ 652,537</b>	<b>\$ 1,686,628</b>
<b>Expenditures:</b>								
<b>Operating Expenditures:</b>								
Wages	\$ 340,700	\$ 256,189	75.2%	\$ 296,340	\$ 216,017	72.9%	\$ 6,238	\$ (40,172)
Benefits	157,800	119,615	75.8%	144,990	108,583	74.9%	160	(11,032)
Supplies	576,600	436,232	75.7%	578,200	507,370	87.7%	(73,720)	71,138
Services	226,269	171,679	75.9%	332,750	159,990	48.1%	89,573	(11,689)
<b>Total Operating Expenditures</b>	<b>1,301,369</b>	<b>983,715</b>	<b>75.6%</b>	<b>1,352,280</b>	<b>991,960</b>	<b>73.4%</b>	<b>22,251</b>	<b>8,245</b>
<b>Other Expenditures:</b>								
Capital Outlays	2,118,930	330,913	15.6%	682,210	614,308	90.0%	(102,650)	283,395
Debt Service	110,559	44,551	40.3%	73,008	20,473	28.0%	34,283	(24,078)
Custodial Activities	-	-	0.0%	-	-	0.0%	-	-
Interfund Loan Payment	70,911	53,052	74.8%	54,135	54,135	100.0%	(13,534)	1,083
<b>Total Other Expenditures</b>	<b>2,300,400</b>	<b>428,516</b>	<b>18.6%</b>	<b>809,353</b>	<b>688,916</b>	<b>85.1%</b>	<b>(81,901)</b>	<b>260,400</b>
<b>Other Funding Use</b>								
Interfund Transfers out to Capital	-	-	0.0%	1,534,000	1,534,000	100.0%	(383,500)	1,534,000
<b>Total Other Funding Use</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>1,534,000</b>	<b>1,534,000</b>	<b>100.0%</b>	<b>(383,500)</b>	<b>1,534,000</b>
<b>Total Expenditures</b>	<b>\$ 3,601,769</b>	<b>\$ 1,412,231</b>	<b>39.2%</b>	<b>\$ 3,695,633</b>	<b>\$ 3,214,876</b>	<b>87.0%</b>	<b>\$ (443,150)</b>	<b>\$ 1,802,645</b>
<b>Excess Revenues Over (Under) Expenditures</b>	<b>\$ 604,689</b>	<b>\$ 902,943</b>	<b>149.3%</b>	<b>\$ 770,053</b>	<b>\$ 786,926</b>	<b>102.2%</b>	<b>\$ 1,095,687</b>	<b>\$ (116,017)</b>
Beginning Fund Balance	1,391,726	1,391,726	100.0%	1,543,750	1,543,750	100.0%	-	152,024
<b>Ending Fund Balance</b>	<b>\$ 1,996,415</b>	<b>\$ 2,294,669</b>	<b>114.9%</b>	<b>\$ 2,313,803</b>	<b>\$ 2,330,676</b>	<b>100.7%</b>	<b>\$ 1,095,687</b>	<b>\$ 36,007</b>
<b>Ending Fund Balance:</b>								
For Operating & Debt Service				18,487	464,102			
For Capital Fund				2,295,316	1,866,574			
<b>Total Ending Fund Balance</b>				<b>2,313,803</b>	<b>2,330,676</b>			

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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.