

City of Chehalis



Quarterly Council Financial Report Second Quarter 2020

**For the Period Ending
June 30, 2020
(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 27, 2020
SUBJECT: 2020 Second Quarter Financial Status Report

DISCUSSION

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

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

The reports have been formatted to be consistent with the budget for ease of comparison and review of information. Comparisons and variances shown are based on straight line projections. **The YTD target for June is 50% (6 of 12 months).**

CITY-WIDE OVERVIEW

Overall, on a city-wide basis, the city has received \$12,573,540 or 48.6% of the 2020 revenue budget (including transfers-in) and has expensed \$11,842,221 or 40.4% of the 2020 expenditures budget (including transfers-out) through June.

Chehalis City-Wide, All Funds	2020 Budget	2020 YTD 6/30/2020	YTD % of Budget	Budget to Actual Variance Positive (Negative)
Revs. & Transfers In	\$ 25,881,487	\$ 12,573,540	48.6%	\$ (367,204)
Exps. & Transfers Out	29,291,890	11,842,221	40.4%	2,803,724
Increase (Decrease) in Fund Balance	(3,410,403)	731,319	-21.4%	\$ 2,436,520
Beginning Fund Balance	23,401,490	23,401,491	100.0%	11,700,746
Ending Fund Balance	\$ 19,991,087	\$ 24,132,810	120.7%	\$ 14,137,266

Total YTD revenues received is 1.4% or \$367,204 below the YTD target amount. Sales tax, state grant, and recreation program revenues are the key factors for this variance, which is explained in more detail in the General Fund revenues section below.

Total YTD expenditures is 9.6% or \$2,803,724 below the YTD target amount and consisted of the following expenditure categories: Salaries and benefits \$478,560; supplies \$103,360; services \$446,154, capital outlays \$1,530,335, and debt service and other \$245,315.

YTD payroll expenditures is 4.2% or \$478,560 below the YTD target amount. This variance is due to certain positions that were budgeted but currently vacant and reduced staffing level for part-time employees. About 50% of the variance is for General Fund positions. Due to anticipated revenue loss due to COVID-19 pandemic, administration is considering not filling some of the positions this year.

YTD capital outlay expenditures is 28.8% of the 2020 budget and is \$1,530,335 below the six-month target. Most of this variance is for transportation and water utility infrastructure projects.

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

GENERAL FUND OVERVIEW

The General Fund's YTD total revenue is \$316,673 below the six-month target amount. Total YTD expenditures is \$573,930 below the six-month target amount. YTD total revenues exceeded the total expenditures by \$64,847. The fund balance as of June 30, 2020 is \$1,526,971, which is about 14.8% of the General Fund revenue budget.

Chehalis General Fund	2020 Budget	YTD Actual 6/30/2020	YTD Actual % of Budget	Actual vs. Target Positive (Negative)
Revenues & Transfers-In	\$ 10,294,652	\$ 4,830,654	46.9%	\$ (316,673)
Expenditures & Transfers-Out	10,679,474	4,765,807	44.6%	573,930
Revenues Over (Under) Expenditures	(384,822)	64,847	-16.9%	257,257
Beginning Fund Balance	1,490,637	1,462,124		
Ending Fund Balance	\$ 1,105,815	\$ 1,526,971		
Ending Fund Balance % of Revenue Budget		14.8%		

General Fund Revenues:

Total YTD tax revenues received is \$4,268,238 or 48.9% of the 2020 budget. This is \$95,835 below the YTD target amount. Some of this variance is explained below:

Property Tax: YTD received is \$1,074,345 or 55.4% of the 2020 budget. This is \$105,424 ahead of the six-month target. This is the normal trend for this time of the year.

Sales Tax: YTD revenue received is \$2,333,371 or 45.3% of the 2020 budget. This is \$240,379 below the six-month target amount and a \$217,313 or 8.5% decline from a year ago. This total includes local sales and use tax, Brokered Natural Gas sales tax, and Criminal Justice sales tax.

Sales taxes from motor vehicle and parts dealer groups decreased by \$119,912 or 21.3% from a year ago. Whereas, sales tax from general merchandise stores and building material and garden supplies stores increased by \$31,307 (7.8%) and \$31,088 (12.0%) from a year ago, respectively. Sales taxes from construction groups declined by \$63,401 (or 36.2%), and sales taxes from non-construction groups also declined by \$115,114 (or 5.2%) from a year ago.

Sales tax received in the first half of 2020 is for sales from November 2019 through April 2020. Due to the COVID-19 pandemic and the Governor's Stay Home, Stay Safe order that went into effect on March 23, 2020, sales activities in March and April were impacted greatly. In addition, businesses that are affected by COVID-19 pandemic can request an extension for filing tax returns and/or paying the taxes until July 2020. It is hard to know at this time how much of March and April sales tax decline is due to the tax payment deferrals and how much is due to actual sales decline.

Sales taxes for January and February sales increased slightly from a year ago. However, March 2020 sales tax revenues distributed to the City through June is about \$153,000 (or 35%) less than last year. April sales taxes distributed to the City through June is about \$38,200 (or 9.8%) less than last April.

We are anticipating substantial sales tax revenue decline in 2020 due to the COVID-19 pandemic and the Governor's stay home order and social distancing measures in place. The length of time these measures are in place and the full extent of the financial impact on the City of Chehalis is unknown at this time; however, current projections for sales tax revenue loss in 2020 is estimated to be about 10.5% to 12.0% decline from 2019, which is ranging from \$516,000 to \$590,000. Sales tax revenue trend will be closely monitored for the next few months and the revenue loss projections for 2020 and 2021 will be updated as we receive new information. We will have a better idea of the extent of the revenue loss in or about August.

Utility Tax: YTD received is \$830,432 or 52.1% of the 2020 budgeted amount and is \$34,114 ahead of the YTD target. Electricity and gas utility tax revenues are ahead of the YTD target; whereas, cable, telephone, water and wastewater utility tax revenues are slightly below the six-month target.

Non-tax revenues include licenses and permit fees, charges for goods and services, recreation program fees, fines, and other miscellaneous revenues. YTD non-tax revenue received is 36.0% of the 2020 budget. This is about \$197,925 below the six-month target amount. Intergovernmental revenues and recreation program revenues are two of the key contributing factors for YTD revenues falling behind the six-month target amount. Intergovernmental

revenue budget includes a \$316,676 reimbursement grant related to the flood storage mitigation project, which has not been started. Recreation program revenue is budgeted for \$202,650; however, only \$11,509 or 5.7% has been received. Typically, a substantial amount of recreation program revenue is received during the summer months. However, due to the COVID-19 impacts, it is anticipated that the City may lose about \$121,500 or 60% of recreation program revenues in 2020.

General Fund Expenditures and Transfers-out

Total expenditures and transfers-out for the first quarter is \$4,765,807 or 44.6% of the 2020 budget. This is \$573,935 below the six-month target amount and consisted of the following expenditure categories: Salaries and benefits \$240,499; Supplies \$80,337; Services \$307,194; and all other (\$54,097).

Expenditures by Departments:

YTD expenditures for most departments are within the six-month target amount. City Manager and Legal Services departments slightly exceeded the six-month target amounts.

Planning and Building department has used 23.1% of the 2020 budget. This is \$167,497 below the six-month target amount. One of the key factors for this variance is the \$316,676 appropriated budget for professional services for grant funded flood storage master plan that has not been expensed.

Recreation department has expensed 31.9% of the 2020 budget. The department budget includes part-time pool staff wages and benefits, which has not been spent as of June. Due to the COVID-19 impacts, it is expected that a significant portion of the part-time payroll and professional services budgets will not be used in 2020.

YTD expenditures for public safety (police and fire) is \$2,836,227 and makes up about 60.0% of the total general fund expenditures. YTD expenditures for public works streets and facilities/parks is \$792,594 and make up about 17.0% of the total general fund expenditures.

Expenditures by Category:

Payroll: YTD payroll expenditures totaled \$3,523,224 or 46.8% of the 2020 budget and makes up about 73.9% of the total General Fund expenditures through June. The YTD expended is \$240,499 below the six-month target. This budget savings is attributable to not filling certain budgeted positions, including one police officer, one part-time parking enforcement officer, and one firefighter. In addition, departments are holding off or reducing hiring of part-time staff in an effort to mitigate the anticipated revenue losses due to the COVID-19 pandemic.

Supplies: Overall YTD expenditures for supplies is \$164,441 or 33.6% of the 2020 budget. This is about \$80,337 below the six-month target. This category includes office supplies, parts and supplies for public works operations, and minor tools and equipment.

Services: Overall YTD expenditures for services is \$949,823 or 37.8% of the 2020 budget. This is about \$307,191 below the six-month target. This category includes insurance, professional services, repairs and maintenance of facilities, computer software & hardware maintenance, utilities, phone service, and intergovernmental services. As mentioned in the Planning and Building department budget section, about \$158,340 of this variance is related to professional services budget for flood storage master plan study that has not yet been used.

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

ENTERPRISE FUNDS OVERVIEW

WASTEWATER FUND

YTD operating revenues received is \$2,792,792 or 50.1% of the 2020 budget. This is \$2,814 ahead of six-month target amount. YTD charges for wastewater services is 51.4% of the budget and is \$68,566 ahead of the six-month target. YTD operating expenditures is \$1,471,419 or 46.5% of the 2020 budget. This is about \$110,694 below the six-month target. YTD capital expenditures is \$436,279 or 72.5% of the 2020 budget. YTD total expenditures exceeded total revenues by \$56,544.

WATER FUND

YTD operating revenues received is \$1,302,976 or 41.5% of the 2020 budget. This is \$266,394 below the six-month target amount. YTD charges for water services is 42.8% of the 2020 budget and is \$205,911 below the six-month target amount. However, this is the normal trend for this time of year. Historically, water consumptions go up during the summer and fall months. Utility hookup and connection fee revenue is budgeted for \$131,770, but only \$20,573 or 15.6% has been realized through June. YTD operating expenditures is \$1,080,317 or 46.1% of the 2020 budget. This is \$90,709 below the six-month target. YTD total revenues exceeded total expenditures by \$88,626.

STORM AND SURFACE WATER FUND

YTD operating revenues received is \$374,753 or 50.9% of the 2020 budget. This is \$6,905 ahead of the six-month target amount. YTD operating expenditures is \$270,241 or 53.2% of the 2020 budget. YTD expenditures for wages paid is 58.0 % of the 2020 budget and is \$19,747 ahead of the six-month target amount. This is attributable to accrual cash outs for retired employees. YTD total revenues exceeded total expenditures by \$100,540.

AIRPORT FUND

YTD operating revenues received is \$924,009 or 55.0% of the 2020 budget. This is \$83,312 ahead of the six-month target amount. Fuel sales revenue exceeded the six-month target by \$98,208 or 18.4% of the 2020 fuel sales budget. Whereas, rent and lease revenue is 48.2% of the 2020 budget and \$20,340 below the six-month target amount. This variance is due to a

combination of a refund issued to one of the tenants and the timing of receipts (June lease payments received in early July).

YTD operating expenditures is \$650,736 or 56.3% of the 2020 budget. This exceeds the six-month target by \$72,359. This variance is due to increase in fuel purchased for resale. YTD fuel purchased for resale is 66.7% of the 2020 budget and exceeds the six-month target amount by \$73,505. YTD total revenues exceeded total expenditures by \$401,604.

TREASURER’S REPORT – CASH AND INVESTMENTS

The city’s total cash, deposits, and investments as of June 30, 2020 is \$24,132,810. About 85 % or \$20,595,072 of the city’s cash is invested and earns interests. The remaining 15% or \$3,637,738 is deposited in non-interest-bearing checking accounts to cover on-going operational cash flow needs. A summary of cash funds and investment types are as follows:

City of Chehalis Cash, Deposits & Investment - Total Combined All Funds		
Account Type	Balance 6/30/2020	% of Total
Checking & Revolving Cash Fund	3,637,738	15.1%
Money Market & Savings	187,499	0.8%
Local Government Investment Pool (LGIP)	19,305,961	80.0%
US Govt Agency Securities (Bonds)	1,001,612	4.2%
Total	\$ 24,132,810	100.0%

Only 6.3% or \$1,526,971 of the total cash and investments belongs to the General Fund. Other than the General Fund, all other funds are restricted or committed funds which account for specific revenues or resources that are legally restricted or designated to finance particular activities of the city, such as utilities and Airport.

Total YTD investment interest earnings through June 30, 2020 totaled \$144,501. The LGIP average net earnings rate for the first six-months in 2020 and 2019 were 1.0625% and 2.5117%, respectively. The LGIP net earnings rate has declined from 1.7225% from the beginning of 2020 to 0.3698% at the end of June 2020. Total YTD interest earnings in 2020 declined by \$276,644 from a year ago.

FISCAL IMPACT

As shown.

RECOMMENDATION

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

SUGGESTED MOTION

N/A

City of Chehalis
Revenues, Expenditures, and Changes in Fund Balance - Budget to Actual
2020 Second Quarter Financial Statements - All Funds
As of June 30, 2020

Fund Type/Name	Beginning Fund Balance		Revenues & Transfers			Expenditures & Transfers			Changes in Fund Balance		Ending Fund Balance	
	2020 Amended Budget	Actual 1/1/2020	2020 Amended Budget	YTD 6/30/2020 Actual	YTD % of Budget	2020 Amended Budget	YTD 6/30/2020 Actual	YTD % of Budget	2020 Amended Budget	YTD 6/30/2020 Actual	2020 Amended Budget	Actual 6/30/2020
General Funds:												
General Fund	\$ 1,490,637	\$ 1,462,124	\$ 10,294,652	\$ 4,830,654	46.9%	\$ 10,679,474	\$ 4,765,807	44.6%	\$ (384,822)	\$ 64,847	1,105,815	\$ 1,526,971
Dedicated Street Fund	222,014	222,014	52,580	23,327	44.4%	201,520	36,746	18.2%	(148,940)	(13,419)	73,074	208,595
Building Abatement Fund	103,032	103,032	1,600	487	30.4%	45,000	-	0.0%	(43,400)	487	59,632	103,519
Compensated Absences Fund	196,908	196,908	3,640	929	25.5%	71,488	-	0.0%	(67,848)	929	129,060	197,837
Total General Funds	2,012,591	1,984,078	10,352,472	4,855,397	46.9%	10,997,482	4,802,553	43.7%	(645,010)	52,844	1,367,581	2,036,922
Special Revenue Funds:												
Arterial Street Fund	121,703	121,703	162,399	66,544	41.0%	166,019	39,438	23.8%	(3,620)	27,106	118,083	148,809
Transportation Benefit Dist. Fund	2,166,644	2,166,644	1,882,495	535,779	28.5%	2,354,545	167,999	7.1%	(472,050)	367,780	1,694,594	2,534,424
Tourism Fund	420,501	420,501	243,630	85,570	35.1%	562,483	130,946	23.3%	(318,853)	(45,376)	101,648	375,125
Community Block Grant Fund	24,454	24,454	480	115	24.0%	1,000	-	0.0%	(520)	115	23,934	24,569
HUD Block Grant Fund	87,927	87,927	1,720	415	24.1%	2,000	-	0.0%	(280)	415	87,647	88,342
LEOFF 1 OPEB Reserve Fund			233,549	162,567	69.6%	223,500	71,209	31.9%	10,049	91,358	10,049	91,358
Total Special Revenue Funds	2,821,229	2,821,229	2,524,273	850,990	33.7%	3,309,547	409,592	12.4%	(785,274)	441,398	2,035,955	3,262,627
Debt Service Funds:												
2011 G.O. Bond Fund	1	1	160,914	160,914	100.0%	160,915	41,303	25.7%	(1)	119,611	-	119,612
Total Debt Service Fund	1	1	160,914	160,914	100.0%	160,915	41,303	25.7%	(1)	119,611	-	119,612
Capital Project Funds:												
Public Facilities Reserve Fund	1,036,190	1,066,995	800,824	755,221	94.3%	1,586,356	1,108,895	69.9%	(785,532)	(353,674)	250,658	713,321
Automotive/Equip. Reserve Fund	240,631	240,631	3,640	1,090	29.9%	202,083	33,015	16.3%	(198,443)	(31,925)	42,188	208,706
First Quarter REET Fund	136,249	136,249	112,980	50,170	44.4%	39,982	39,982	100.0%	72,998	10,188	209,247	146,437
Second Quarter REET Fund	152,571	152,571	113,300	50,251	44.4%	33,156	33,155	100.0%	80,144	17,096	232,715	169,667
Total Capital Project Funds	1,565,641	1,596,446	1,030,744	856,732	83.1%	1,861,577	1,215,047	65.3%	(830,833)	(358,315)	734,808	1,238,131
Proprietary Funds:												
Garbage Fund	8,002	8,002	6,730	4,681	69.6%	6,610	1,110	16.8%	120	3,571	8,122	11,573
Wastewater Fund	5,377,922	5,374,992	5,580,395	2,793,272	50.1%	5,649,514	2,849,816	50.4%	(69,119)	(56,544)	5,308,803	5,318,448
Water Fund	7,967,277	7,967,916	3,208,280	1,348,761	42.0%	4,672,394	1,260,135	27.0%	(1,464,114)	88,626	6,503,163	8,056,542
Storm & Surface Water Fund	1,460,054	1,460,054	735,695	374,753	50.9%	682,833	274,213	40.2%	52,862	100,540	1,512,916	1,560,594
Airport Fund	1,169,630	1,169,630	1,975,594	1,216,587	61.6%	1,598,238	814,983	51.0%	377,356	401,604	1,546,986	1,571,234
Total Proprietary Funds	15,982,885	15,980,594	11,506,694	5,738,054	49.9%	12,609,589	5,200,257	41.2%	(1,102,895)	537,797	14,879,990	16,518,391
Fiduciary Funds:												
Firemen's' Pension Fund	1,013,143	1,013,143	31,050	4,456	14.4%	80,270	72,393	90.2%	(49,220)	(67,937)	963,923	945,206
City Agency Fund	6,000	6,000	275,340	106,997	38.9%	272,510	101,076	37.1%	2,830	5,921	8,830	11,921
Total Fiduciary Funds	1,019,143	1,019,143	306,390	111,453	36.4%	352,780	173,469	49.2%	(46,390)	(62,016)	972,753	957,127
TOTAL ALL CITY FUNDS	\$ 23,401,490	\$ 23,401,491	\$ 25,881,487	\$ 12,573,540	48.6%	\$ 29,291,890	\$ 11,842,221	40.4%	\$ (3,410,403)	\$ 731,319	\$ 19,991,087	\$ 24,132,810

Note: May contain rounding differences of +/-1

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

GENERAL FUND (#001)	2019		2019 YTD % of	2020		YTD Target % *	50.00%	Variance YTD Target vs. Actual	Change YTD Actual 2019-2020
	Amended Budget	YTD Actual 6/30/2019		Amended Budget	YTD Actual 6/30/2020	% of Budget	2020 YTD % of Budget		
Revenues:									
Taxes:									
Property Taxes	\$ 1,926,749	\$ 999,773	51.9%	\$ 1,937,842	\$ 1,074,345	55.4%	\$ 105,424	\$ 74,572	
Sales and Use Taxes	5,142,110	2,550,684	49.6%	5,147,500	2,333,371	45.3%	(240,379)	(217,313)	
Utility Taxes	1,576,490	807,314	51.2%	1,592,635	830,432	52.1%	34,114	23,118	
Other Taxes	46,670	30,138	64.6%	50,168	30,090	60.0%	5,006	(48)	
Total Taxes	8,692,019	4,387,909	50.5%	8,728,145	4,268,238	48.9%	(95,835)	(119,671)	
Non-Tax Revenues:									
Licenses and Permits	200,575	110,794	55.2%	199,780	99,488	49.8%	(402)	(11,306)	
Intergovernmental Revenues	361,521	124,471	34.4%	606,442	193,917	32.0%	(109,304)	69,446	
Charges for Goods & Services:									
General Government	14,350	5,304	37.0%	13,450	5,618	41.8%	(1,107)	314	
Public Safety	121,862	37,211	30.5%	64,090	46,324	72.3%	14,279	9,113	
Economic Development	91,710	34,437	37.5%	51,760	22,156	42.8%	(3,724)	(12,281)	
Cultre & Recreation	193,900	56,567	29.2%	202,650	11,509	5.7%	(89,816)	(45,058)	
Physcial Environment	215	-	0.0%	430	-	0.0%	(215)	-	
Total for Charges for Goods & Services	422,037	133,519	31.6%	332,380	85,607	25.8%	(80,583)	(47,912)	
Fines and Forfeitures	120,110	61,656	51.3%	120,190	59,111	49.2%	(984)	(2,545)	
Miscellaneous	157,995	93,373	59.1%	155,690	71,193	45.7%	(6,652)	(22,180)	
Total Non-Tax Revenues	1,262,238	523,813	41.5%	1,414,482	509,316	36.0%	(197,925)	(14,497)	
Other Fund Sources:									
Custodial Activity	104,405	54,051	51.8%	107,025	53,100	49.6%	(413)	(951)	
Transfers-in	80,000	80,000	100.0%	45,000	-	0.0%	(22,500)	(80,000)	
Total Other Fund Sources	184,405	134,051	72.7%	152,025	53,100	34.9%	(22,913)	(80,951)	
Total Revenues	\$ 10,138,662	\$ 5,045,773	49.8%	\$ 10,294,652	\$ 4,830,654	46.9%	\$ (316,673)	\$ (215,119)	
Expenditures									
Expenditures by Department:									
City Council	\$ 97,825	\$ 44,871	45.9%	\$ 98,801	\$ 37,836	38.3%	\$ 11,565	\$ (7,035)	
Municipal Court	497,978	231,078	46.4%	501,538	234,726	46.8%	16,043	3,648	
City Manager	201,348	92,448	45.9%	194,331	104,342	53.7%	(7,177)	11,894	
Finance	299,503	140,575	46.9%	316,578	133,325	42.1%	24,964	(7,250)	
City Clerk	86,347	36,198	41.9%	85,367	41,190	48.3%	1,494	4,992	
Legal Service	78,183	33,286	42.6%	74,633	38,063	51.0%	(747)	4,777	
Facilities and Parks	1,173,217	558,109	47.6%	1,163,272	541,049	46.5%	40,587	(17,060)	
Non-Departmental	1,373,097	838,669	61.1%	441,245	181,731	41.2%	38,892	(656,938)	
Human Resources	202,578	70,734	34.9%	127,761	62,125	48.6%	1,756	(8,609)	
Police	3,305,621	1,598,743	48.4%	3,476,132	1,628,796	46.9%	109,270	30,053	
Fire	2,362,379	1,180,475	50.0%	2,462,667	1,207,431	49.0%	23,903	26,956	
Public Works - Streets	616,810	268,144	43.5%	613,687	251,545	41.0%	55,299	(16,599)	
Planning & Building	391,443	201,511	51.5%	622,837	143,922	23.1%	167,497	(57,589)	
Recreation	482,879	202,811	42.0%	500,625	159,726	31.9%	90,587	(43,085)	
Total Expenditures	11,169,208	5,497,652	49.2%	10,679,474	4,765,807	44.6%	573,930	(731,845)	
Excess (Deficiency) Revenues Over (Under) Expenditures	\$ (1,030,546)	\$ (451,879)	43.8%	\$ (384,822)	\$ 64,847	-16.9%	257,257	\$ 516,726	
Beginning Fund Balance	1,804,262	1,804,262	100.0%	1,490,637	1,462,124	98.1%	-	(342,138)	
Ending Fund Balance	\$ 773,716	\$ 1,352,383	174.8%	\$ 1,105,815	\$ 1,526,971	138.1%	\$ 257,257	\$ 174,588	

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 2019 and 2020
General Fund

GENERAL FUND (#001)	2019			2020			YTD Target vs. Actual	Change YTD Actual 2019-2020
	Amended Budget	YTD Actual 6/30/2019	2019 YTD % of	Amended Budget	YTD Actual 6/30/2020	2020 YTD % of Budget		
Expenditures by Category:								
Salaries	\$ 5,059,205	\$ 2,416,051	47.8%	\$ 5,165,676	\$ 2,466,561	47.7%	\$ 116,277	\$ 50,510
Benefits	2,619,740	1,195,815	45.6%	2,361,769	1,056,663	44.7%	124,222	(139,152)
Total Payroll	7,678,945	3,611,866	47.0%	7,527,445	3,523,224	46.8%	240,499	(88,642)
Supplies	410,433	180,790	44.0%	489,556	164,441	33.6%	80,337	(16,349)
Services	2,386,342	1,082,798	45.4%	2,514,027	949,823	37.8%	307,191	(132,975)
Capital Outlay	18,412	13,559	73.6%	98,255	78,102	79.5%	(28,975)	64,543
Debt Service	114,432	57,215	50.0%	127,648	71,179	55.8%	(7,355)	13,964
Custodial Activity	104,415	43,071	41.2%	106,125	46,291	43.6%	6,772	3,220
Transfers-out	870,554	748,038	85.9%	239,959	141,503	59.0%	(21,524)	(606,535)
Inferfund Charges	(414,325)	(239,685)	57.8%	(423,541)	(208,756)	49.3%	(3,015)	30,929
Total Expenditures	11,169,208	5,497,652	49.2%	10,679,474	4,765,807	44.6%	573,930	(731,845)

Foot Note:

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

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

	2019			2020			YTD Target vs. Actual Variance^	Change YTD Actual 2019-2020 YTD Actual
	Amended Budget	YTD Actual 6/30/2019 Actual	2019 YTD % of Budget	Amended Budget	YTD Actual 6/30/2020 Actual	2020 YTD % of Budget		
Wastewater Fund (#404)								
Revenues:								
Operating Revenues:								
Charges for Services	\$ 5,068,094	\$ 2,566,826	50.6%	\$ 5,056,865	\$ 2,596,999	51.4%	\$ 68,566	\$ 30,173
Hookup/Connection Fee	99,000	13,635	13.8%	107,920	23,086	21.4%	(30,874)	9,451
Capacity Charge (Cost Share)	277,378	138,689	50.0%	277,380	104,017	37.5%	(34,673)	(34,672)
Late Payment Fees	42,910	26,691	62.2%	50,450	14,377	28.5%	(10,848)	(12,314)
Interest Earnings	104,130	54,565	52.4%	82,250	50,462	61.4%	9,337	(4,103)
Rental Income	4,140	3,545	85.6%	3,550	3,545	99.9%	1,770	-
Miscellaneous Other	1,550	315	20.3%	1,540	306	19.9%	(464)	(9)
Total Operating Revenues	5,597,202	2,804,266	50.1%	5,579,955	2,792,792	50.1%	2,814	(11,474)
Other Fund Sources:								
Custodial Activities	660	481	72.9%	440	480	109.1%	260	(1)
Debt Proceeds	-	-	0.0%	-	-	0.0%	-	-
Total Other Fund Source	660	481	72.9%	440	480	109.1%	260	(1)
Total Revenues & Fund Sources	\$ 5,597,862	\$ 2,804,747	50.1%	\$ 5,580,395	\$ 2,793,272	50.1%	\$ 3,074	\$ (11,475)
Expenditures:								
Operating Expenditures:								
Wages	\$ 1,007,949	\$ 478,415	47.5%	\$ 1,077,547	\$ 468,836	43.5%	\$ 69,938	\$ (9,579)
Benefits	511,882	245,633	48.0%	552,350	235,369	42.6%	40,806	(10,264)
Supplies	457,486	224,797	49.1%	438,652	245,743	56.0%	(26,417)	20,946
Services	1,146,597	570,752	49.8%	1,095,676	521,471	47.6%	26,367	(49,281)
Total Operating Expenditures:	3,123,914	1,519,597	48.6%	3,164,225	1,471,419	46.5%	110,694	(48,178)
Other Expenditures:								
Capital Outlay	890,294	30,659	3.4%	601,886	436,279	72.5%	(135,336)	405,620
Debt Service	1,880,055	939,991	50.0%	1,882,803	941,642	50.0%	(240)	1,651
Custodial Activities	600	481	80.2%	600	476	79.3%	(176)	(5)
Interfund Loan Disbursements	-	-	0.0%	-	-	0.0%	-	-
Total Other Expenditures	2,770,949	971,131	35.0%	2,485,289	1,378,397	55.5%	(135,752)	407,266
Total Expenditures	\$ 5,894,863	\$ 2,490,728	42.3%	\$ 5,649,514	\$ 2,849,816	50.4%	\$ (25,058)	\$ 359,088
Changes in Fund Balance	\$ (297,001)	\$ 314,019	-105.7%	\$ (69,119)	\$ (56,544)	81.8%	\$ (21,984)	\$ (370,563)
Beginning Fund Balance	5,112,880	5,112,880	100.0%	5,377,922	5,374,992	99.9%	-	262,112
Ending Fund Balance	\$ 4,815,879	\$ 5,426,899	112.7%	\$ 5,308,803	\$ 5,318,448	100.2%	\$ (21,984)	\$ (108,451)
<i>Operating Income (deficit)</i>	<i>\$ 2,473,288</i>	<i>\$ 1,284,669</i>	<i>51.9%</i>	<i>\$ 2,415,730</i>	<i>\$ 1,321,373</i>	<i>54.7%</i>	<i>\$ 113,508</i>	<i>\$ 36,704</i>

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

	2019			YTD Target % * 2020		50.00%	Variance YTD Target vs. Actual Variance^	Change YTD Actual 2019- 2020 YTD Actual
	Amended Budget Budget	YTD Actual 6/30/2019 Actual	2019 YTD % of Budget	Amended Budget Budget	YTD Actual 6/30/2020 Actual	2020 YTD % of Budget Budget		
WATER FUND (#405)								
Revenues:								
Operating Revenues:								
Charges for Services	\$ 2,648,500	\$ 1,221,929	46.1%	\$ 2,864,810	\$ 1,226,494	42.8%	\$ (205,911)	\$ 4,565
Hookup/Connectoin Fee	136,640	35,207	25.8%	131,770	20,573	15.6%	(45,312)	(14,634)
Late Payment Fees	27,720	14,914	53.8%	32,820	7,023	21.4%	(9,387)	(7,891)
Interest Earnings	144,176	75,795	52.6%	109,110	48,886	44.8%	(5,669)	(26,909)
Other Misc. Revenues	1,220	-	0.0%	230	-	0.0%	(115)	-
Total Operating Revenues	2,958,256	1,347,845	45.6%	3,138,740	1,302,976	41.5%	(266,394)	(44,869)
Other Funding Source								
Inerfund Loan Repayment	68,095	33,250	48.8%	69,490	34,582	49.8%	(163)	1,332
Custodial Activities	270	-	0.0%	50	-	0.0%	(25)	-
Other Resources	-	-	0.0%	-	11,203	0.0%	11,203	11,203
Total Other Fund Source	68,365	33,250	48.6%	69,540	45,785	65.8%	11,015	12,535
Total Revenues & Fund Sources	\$ 3,026,621	\$ 1,381,095	45.6%	\$ 3,208,280	\$ 1,348,761	42.0%	\$ (255,379)	\$ (32,334)
Expenditures								
Operating Expenditures								
Wages	\$ 980,324	\$ 446,761	45.6%	\$ 848,476	\$ 395,510	46.6%	28,728	(51,251)
Benefits	490,492	196,762	40.1%	430,881	186,469	43.3%	28,972	(10,293)
Supplies	335,689	131,658	39.2%	344,456	158,250	45.9%	13,978	26,592
Services	709,188	277,214	39.1%	718,238	340,088	47.4%	19,031	62,874
Total Operating Expenditures	2,515,693	1,052,395	41.8%	2,342,051	1,080,317	46.1%	90,709	27,922
Other Expenditures								
Capital Expenditures	1,464,300	28,237	1.9%	2,041,000	178,088	8.7%	842,412	149,851
Debt Service	321,662	12,792	4.0%	289,243	1,730	0.6%	142,892	(11,062)
Custodial Activities	100	-	0.0%	100	-	0.0%	50	-
Total Other Expenditures	1,786,062	41,029	2.3%	2,330,343	179,818	7.7%	985,354	138,789
Total Expenditures	\$ 4,301,755	\$ 1,093,424	25.4%	\$ 4,672,394	\$ 1,260,135	27.0%	\$ 1,076,063	\$ 166,711
Change in Fund Balance	\$ (1,275,134)	\$ 287,671	-22.6%	\$ (1,464,114)	\$ 88,626	-6.1%	\$ 820,684	\$ (199,045)
Beginning Fund Balance	7,437,091	7,437,091	100.0%	7,967,277	7,967,916	100.0%	-	530,825
Ending Fund Balance	\$ 6,161,957	\$ 7,724,762	125.4%	\$ 6,503,163	\$ 8,056,542	123.9%	\$ 820,684	\$ 331,780
<i>Operating Income (deficit)</i>	\$ 442,563	\$ 295,450	66.8%	\$ 796,689	\$ 222,659	27.9%	\$ (357,103)	\$ (72,791)

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

	2019		2019 YTD % of Budget	2020		YTD Target % *	2020 YTD % of Budget	Variance YTD Target vs. Actual Variance^	Change YTD Actual 2019- 2020 YTD Actual
	Amended Budget	YTD Actual 6/30/2019 Actual		Amended Budget	YTD Actual 6/30/2020 Actual	50.00%			
Storm Water Fund (#406)									
Revenues:									
Operating Revenues:									
Charges for Goods & Services	\$ 704,070	\$ 349,471	49.6%	\$ 677,015	\$ 364,025	53.8%	\$ 25,517	\$ 14,554	
Hookup/Connection Fee	8,000	7,042	88.0%	29,750	1,516	5.1%	(13,359)	(5,526)	
Intergovernmental Revenue	-	-	0.0%	-	-	0.0%	-	-	
Fines and Forfeitures	5,000	2,758	55.2%	6,700	2,060	30.7%	(1,290)	(698)	
Interest Earnings	26,570	13,537	50.9%	22,230	7,152	32.2%	(3,963)	(6,385)	
Other Misc. Revenues	-	542	0.0%	-	-	0.0%	-	(542)	
Total Operating Revenues	743,640	373,350	50.2%	735,695	374,753	50.9%	6,905	1,403	
Other Fund Sources:									
Custodial Activities	30	44	146.7%	-	-	0.0%	-	(44)	
Total Other Fund Sources	30	44	146.7%	-	-	0.0%	-	(44)	
Total Revenues & Fund Sources	\$ 743,670	\$ 373,394	50.2%	\$ 735,695	\$ 374,753	50.9%	\$ 6,905	\$ 1,359	
Expenditures:									
Operating Expenditures:									
Wages	\$ 287,387	\$ 138,171	48.1%	\$ 248,351	\$ 143,923	58.0%	\$ (19,747)	\$ 5,752	
Benefits	148,679	71,869	48.3%	135,830	66,260	48.8%	1,655	(5,609)	
Supplies	61,662	15,601	25.3%	60,852	30,236	49.7%	190	14,635	
Services	63,358	29,883	47.2%	62,550	29,822	47.7%	1,453	(61)	
Total Operating Expenditures	561,086	255,524	45.5%	507,583	270,241	53.2%	(16,449)	14,717	
Other Expenditures:									
Capital Expenditures	240,800	12,010	5.0%	175,000	3,854	2.2%	83,646	(8,156)	
Debt Service	-	-	0.0%	200	118	59.0%	(18)	118	
Custodial Activities	50	44	88.0%	50	-	0.0%	25	(44)	
Total Other Expenditures	240,850	12,054	5.0%	175,250	3,972	2.3%	83,653	(8,082)	
Total Expenditures	801,936	267,578	33.4%	682,833	274,213	40.2%	67,204	6,635	
Changes in Fund Balance	\$ (58,266)	\$ 105,816	-181.6%	\$ 52,862	\$ 100,540	190.2%	\$ 74,109	\$ (5,276)	
Beginning Fund Balance	1,264,662	1,264,662	100.0%	1,460,054	1,460,054	100.0%	-	195,392	
Ending Fund Balance	\$ 1,206,396	\$ 1,370,478	113.6%	\$ 1,512,916	\$ 1,560,594	103.2%	\$ 74,109	\$ 190,116	
<i>Operating Income (deficit)</i>	\$ 182,554	\$ 117,826	64.5%	\$ 228,112	\$ 104,512	45.8%	\$ (9,544)	\$ (13,314)	

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

	2019	YTD Actual	2019	2020	YTD Actual	2020 YTD	Variance	Change YTD
Airport Fund (#407)	Amended	6/30/2019	YTD %	Amended	6/30/2020	% of	YTD Target	Actual 2019-
	Budget	Actual	Budget	Budget	Actual	Budget	Variance^	YTD Actual
Revenues:								
Operating Revenues:								
Fuel sales	\$ 620,073	\$ 284,559	45.9%	\$ 535,000	\$ 365,708	68.4%	\$ 98,208	\$ 81,149
Other Misc. Revenues	1,375	2,045	148.7%	1,300	175	13.5%	(475)	(1,870)
Late Payment Fees	-	14	0.0%	-	89	0.0%	89	75
Interest Earnings	24,140	12,746	52.8%	1,750	6,705	383.1%	5,830	(6,041)
Rents & Leases	1,121,347	558,595	49.8%	1,143,344	551,332	48.2%	(20,340)	(7,263)
Total Operating Revenues	1,766,935	857,959	48.6%	1,681,394	924,009	55.0%	83,312	66,050
Other Fund Sources:								
Intergovernmental - Capital Grants	2,644,795	110,812	4.2%	103,500	176,531	170.6%	124,781	65,719
Custodial Activities	194,743	94,253	48.4%	190,700	116,047	60.9%	20,697	21,794
Proceeds from Sale of Capital Asset	-	945	0.0%	-	-	0.0%	-	(945)
Total Other Fund Sources	2,839,538	206,010	7.3%	294,200	292,578	99.4%	145,478	86,568
Total Revenues & Fund Sources	\$ 4,606,473	\$ 1,063,969	23.1%	\$ 1,975,594	\$ 1,216,587	61.6%	\$ 228,790	\$ 152,618
Expenditures:								
Wages	\$ 301,651	\$ 150,575	49.9%	\$ 312,092	\$ 150,139	48.1%	\$ 5,907	\$ (436)
Benefits	178,416	87,528	49.1%	179,291	81,049	45.2%	8,597	(6,479)
Supplies	439,380	251,333	57.2%	487,480	308,793	63.3%	(65,053)	57,460
Services	257,580	82,591	32.1%	177,890	110,755	62.3%	(21,810)	28,164
Total Operating Expenditures	1,177,027	572,027	48.6%	1,156,753	650,736	56.3%	(72,359)	78,709
Other Expenditures:								
Capital Expenditures	2,973,678	54,665	1.8%	150,500	57,840	38.4%	17,410	3,175
Debt Service	32,151	16,485	51.3%	30,795	15,152	49.2%	246	(1,333)
Custodial Activities	195,359	54,637	28.0%	190,700	56,673	29.7%	38,677	2,036
Interfund Loan Payment	68,095	33,250	48.8%	69,490	34,582	49.8%	163	1,332
Total Other Expenditures	3,269,283	159,037	4.9%	441,485	164,247	37.2%	56,496	5,210
Total Expenditures	\$ 4,446,310	\$ 731,064	16.4%	\$ 1,598,238	\$ 814,983	51.0%	\$ (15,863)	\$ 83,919
Changes in Fund Balance	\$ 160,163	\$ 332,905	207.9%	\$ 377,356	\$ 401,604	106.4%	\$ 212,927	\$ 68,699
Beginning Fund Balance	1,051,418	1,051,418	100.0%	1,169,630	1,169,630	100.0%	-	118,212
Ending Fund Balance	\$ 1,211,581	\$ 1,384,323	114.3%	\$ 1,546,986	\$ 1,571,234	101.6%	\$ 212,927	\$ 186,911
<i>Operating Income (deficit)</i>	<i>\$ 589,908</i>	<i>\$ 285,932</i>	<i>48.5%</i>	<i>\$ 524,641</i>	<i>\$ 273,273</i>	<i>52.1%</i>	<i>\$ 10,953</i>	<i>\$ (12,659)</i>

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