

# **City of Chehalis**



## **Quarterly Council Financial Report Second Quarter 2021**

**For the Period Ending  
June 30, 2021  
(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 26, 2021  
**SUBJECT:** **2021 Second Quarter Financial Status Report**

**DISCUSSION**

This document provides a summary review of the City’s financial activities and status for the quarter ending June 30, 2021.

The attached financial statements include 1) Summary of Revenues, Expenditures, and Fund Balances – Budget to Actual for all city funds combined and 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 the second quarter is 50% (6 of 12 months).**

**CITY-WIDE OVERVIEW**

Overall, on a city-wide basis, the city has received \$15,461,347 or 56.7% of the 2021 revenue budget (including transfers-in) and has expensed \$12,115,839 or 40.7% of the 2021 expenditure budget (including transfers-out) through June 30, 2021. Total city-wide revenues exceeded total expenditures by \$3,345,508. The city-wide total fund balance as of June 30, 2021, is \$28,490,586.

	2021 Amended Budget	YTD Actual 6/30/2021	YTD % of Budget	YTD Variance Actual to Target Positive (Negative)
<b>City-Wide, All Funds</b>				
Revenues & Transfers In	\$ 27,260,635	\$ 15,461,347	56.7%	\$ 1,831,030
Expenditures & Transfers Out	29,754,064	12,115,839	40.7%	2,761,193
Excess Revenue Over (under) Expenditure	(2,493,429)	3,345,508	-134.2%	\$ 4,592,223
Beginning Cash & Investments	25,145,078	25,145,078	100.0%	
Ending Cash & Investments	\$ 22,651,649	\$ 28,490,586	125.8%	

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

Total YTD city-wide revenues received is 6.7% or \$1,831,030 above the six-month target amount. The key contributing factors for this variance include the following:

- The City received \$1,068,299 in Local Fiscal Recovery Funds under the American Rescue Plan Act (ARPA) of 2021. This is U.S. Treasury funds and comes with restrictions on the use. The City administration is compiling a list of potential use of these funds and plans to present it to the Council Budget Committee prior to the start of 2022 budget development and to the City Council later this year. This money is received in and accounted for in a separate Federal Grant Control Fund (Fund No. 199). Receipt of this money will be included in the next budget amendment.
- Total YTD tax revenues exceeds the six-months target amount by 8.5% or \$853,688. Below table provides a summary of all tax revenues. The hotel/motel tax revenue is 5.6% or \$12,218 below the six-month target, whereas all other tax revenues exceed the six-month target amount.

City-wide Tax Revenues	2021 Budget	YTD Actual 6/30/2021	Prct Rec'd	Variance to YTD Target
Property taxes	\$ 1,980,859	\$ 1,154,911	58.3%	\$ 164,482
Sales tax	4,898,100	2,927,720	59.8%	478,670
Sales tax - TBD	1,096,000	660,914	60.3%	112,914
Hotel/Motel tax	219,500	97,532	44.4%	(12,218)
Utility tax	1,619,400	869,371	53.7%	59,671
Leasehold tax	54,700	28,541	52.2%	1,191
REET	224,900	161,428	71.8%	48,978
<b>TOTALS</b>	<b>\$ 10,093,459</b>	<b>\$ 5,900,417</b>	<b>58.5%</b>	<b>\$ 853,688</b>

Total city-wide expenditures to-date is 9.3% or \$2,761,193 below the six-month target amount. The key contributing factor for this variance is due to various capital project activities.

- The City has expensed 17.7% of the 2021 capital budget through June. This is 32.3% or \$2,170,875 below the six-month target amount.
- YTD expenditures for all other categories including operating, transfers, and debt service is 47.4% of the 2021 budget. This is 0.6% or \$590,319 below the six-month target amount.

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:** Overall, the City operated within normal budget parameters.

### **GENERAL FUND OVERVIEW**

The General Fund's YTD total revenue is \$5,626,588 or 56.7% of the 2021 budget. This is 6.7% or \$663,330 above the six-month target amount. Total YTD expenditures and transfers is \$5,401,573 or 48.4% of the 2021 budget. This is 1.6% or \$181,977 below the six-month target amount.

Total YTD revenues exceeded the total expenditures by \$225,015. The ending cash and investments (fund balance) as of June 30, 2021, is \$2,465,754, which is about 24.8% of the 2021 general fund revenue budget.

<b>Chehalis General Fund</b>	2021 Amended Budget	YTD Actual 6/30/2021	YTD Actual % of Budget	YTD Variance Actual to Target Positive (Negative)
Revenues & Transfers-In	\$ 9,926,514	\$ 5,626,588	56.7%	\$ 663,330
Expenditures & Transfers-Out	11,167,094	5,401,573	48.4%	181,977
Excess Revenues Over (Under) Expenditures	(1,240,580)	225,015	-18.1%	845,307
Beginning Fund Balance	2,240,739	2,240,739		
Ending Fund Balance	\$ 1,000,159	\$ 2,465,754		
Ending Fund Balance % of Revenue	10.1%	24.8%		

**General Fund Revenues:**

Total YTD tax revenues received is \$5,626,588 or 56.7% of the 2021 budget. This is \$663,330 above the six-month target amount.

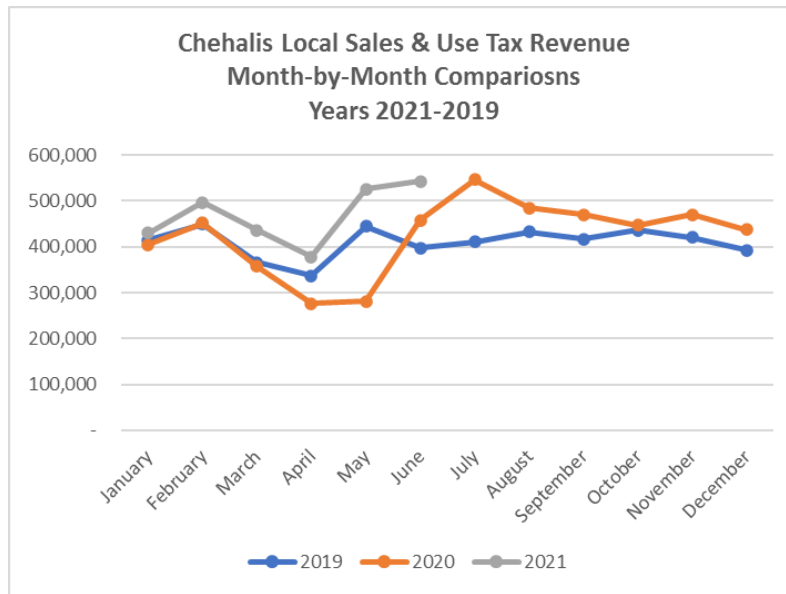
	2021 Budget	YTD Actual 6/30/2021	YTD % of		YTD Actual 6/30/2020	2020-20201 YTD Comparison
			Budget Rec'd	Variance YTD Target vs. Actual		
General Fund Revenues						
Property Taxes	\$ 1,980,859	\$ 1,154,912	58.3%	\$ 164,482	\$ 1,074,345	\$ 80,567
Sales and Use Taxes	4,898,100	2,927,719	59.8%	478,669	2,333,372	594,347
Utility Taxes	1,619,400	869,371	53.7%	59,671	830,432	38,939
Other Taxes	54,700	28,541	52.2%	1,191	30,090	(1,549)
Subtotal for Tax Revenues	8,553,059	4,980,543	58.2%	704,013	4,268,239	712,304
Licenses and Permits	200,720	205,905	102.6%	105,545	99,488	106,417
Intergovernmental	569,035	168,004	29.5%	(116,514)	193,917	(25,913)
Charges for Goods & Services	343,900	125,207	36.4%	(46,743)	85,607	39,600
Fines and Forfeitures	119,400	57,963	48.5%	(1,737)	59,111	(1,148)
Miscellaneous	140,400	88,966	63.4%	18,766	124,293	(35,327)
Subtotal for Non-Tax Revenues	1,373,455	646,045	47.0%	(40,683)	562,416	83,629
<b>Total Revenues</b>	<b>\$ 9,926,514</b>	<b>\$ 5,626,588</b>	<b>56.7%</b>	<b>\$ 663,330</b>	<b>\$ 4,830,655</b>	<b>\$ 795,933</b>

Total tax revenues make up 88.5% of total general fund revenues received through June 2021.

**Property Tax:** YTD received is \$1,154,912 or 58.3% of the 2021 budget. This is normal trend for this time of the year.

**Sales Tax:** YTD received is \$2,927,719 or 59.8% of the 2021 budget. This is \$478,669 above the six-month target amount. Sales tax is the City's largest revenue source and makes up 52.0% of the total general fund revenues received through June 2021.

Total sales tax collections continue to exceed the previous forecast. Below chart illustrates the month-to-month comparisons for Chehalis local sales tax distributions received in years 2021, 2020 & 2019.



**Utility Tax:** Total YTD received is \$869,371 or 53.7% of the 2021 budget and is \$59,671 above the YTD target amount. This is normal trend for this time of the year. While the telephone and water utility taxes are slightly below the six-month target amount, other taxes are slightly (6.0 % to 13.6%) ahead of the six-month target amount.

**Licenses and Permits:** Total YTD received is \$205,905 or 102.6% of the 2021 budget. This amount includes business licenses and permit fees (i.e. business license fees and franchise fees) and non-business license and permit fees (i.e. building permit fees, animal licenses and gun permits). While business license fee revenue is consistent with the budget projection, building permit fee revenue has exceeded the 2021 budget estimates by the end of June. YTD building permit revenue is \$146,285 or 163.2% of the 2021 budget.

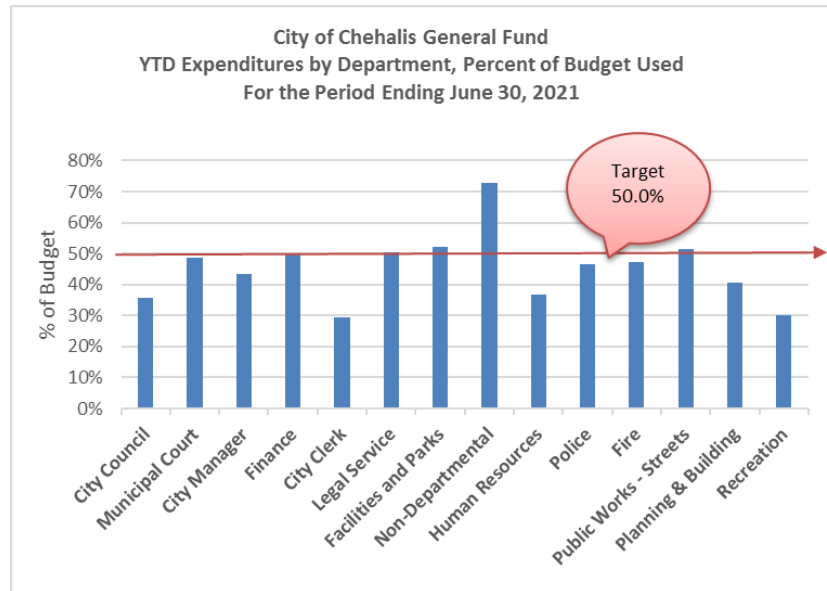
**Intergovernmental Revenue:** Total YTD received is \$168,004 or 29.5% of the 2021 budget. This category includes intergovernmental grants, state shared revenues, and the Main Street B&O Tax Credit. State RCO grant is budgeted for \$233,425 but no payments has been received yet.

**Charges for goods and services:** Total YTD revenue is \$125,207 or 36.4% of the 2021 budget. This category includes charges for fire and police services, plan check review fees, and recreation program fees. Recreation program fees make up about 63% of the budget in this category. YTD parks and recreation program revenue is 16.7% of the 2021 budget. A significant portion of the recreation program fee revenues is typically received during the summer months. Plan check fees received to-date is \$65,631 or 147.5% of the 2021 budget.

**Miscellaneous:** Total YTD revenues is \$88,966 or 63.4% of the 2021 budget. This amount includes field and facility rentals, interest earnings, seizures & forfeitures, proceeds of surplus sales, and insurance recoveries, etc.

**General Fund Expenditures and Transfers-out**

Total expenditures and transfers through June is \$5,401,573 or 48.4% of the 2021 budget. This is \$181,977 below the six-month target amount. YTD expenditures for most departments are within the six-month target amount with the following exceptions:



- Facilities and Parks department has used 52.2% of their 2021 budget through June. This exceeds the six-month target amount by \$27,304. Hiring several seasonal hourly staff and purchasing bulk of maintenance supplies in the second quarter are the key contributing factors for this variance.
- Non-departmental department has used 72.8% of the 2021 budget through June. This exceeds the six-month target amount by \$205,977. The main contributing factor for this variance is due to transfers out. 2021 budgeted transfers out to reserve funds are 83% complete at the end of June.

YTD expenditures for public safety (police and fire) is \$2,737,583 and makes up about 50.7% of the total general fund expenditures through end of June. YTD expenditures for public works streets and facilities and parks is \$939,494 and make up about 17.4% of the total general fund expenditures.

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

## ENTERPRISE FUND OVERVIEW

### Wastewater Fund

Total YTD revenues received is \$2,888,713 or 52.4% of the 2021 budget. This is \$131,963 above the six-month target amount. YTD charges for wastewater services exceed the six-month target amount by 2.9% or \$145,540, while late fee revenue to-date is only 0.7% of the 2021 budget.

Total YTD operating expenditures is \$1,712,990 or 50.5% of the 2021 budget. This is \$16,840 over the six-month target amount. While debt service payment to-date is 50% of the 2021 budget, total YTD expenditures for capital outlay is only 10.5% of the 2021 budget.

Total YTD revenues exceeded total expenditures by \$173,877 at the end of June 2021.

### **Water Fund**

Total YTD revenues received is \$1,406,563 or 43.1% of the 2021 budget. This is \$225,386 below the six-month target amount.

YTD charges for water services is 43.6% of the 2021 budget. This is \$187,462 below the six-month target amount. However, 2021 YTD revenue for water services is about \$51,000 increase from this time last year. Historically, water consumptions go up during the summer and fall months. Late payment fee revenue is budgeted for \$51,200 and only 1.6% has been received due to the Governor's moratorium prohibiting assessment of late fees.

Total YTD operating expenditures is \$1,068,396 or 43.5% of the 2021 budget. This is \$160,832 below the six-month target amount. Total expenditures for capital outlay and debt services are 11.6% and 0.6% of the 2021 budget, respectively.

Total YTD revenues exceeded the total expenditures by \$168,269 at the end of June 2021.

### **Storm and Surface Water Fund**

Total YTD revenues received is \$366,817 or 51.2% of the 2021 budget. This is \$8,584 above the six-month target amount.

Total YTD operating expenditures is \$202,883 or 36.8% of the 2021 budget. This is \$72,616 below the six-month target amount. The key contributing factors for this variance includes 1) hiring delay for the Street Superintendent position, which is 50% funded by the Storm and Surface Water Fund 2) only 6.3% of operating supplies budget being spent through the end of June.

Total YTD revenues received exceeded total expenditures by \$159,461 at the end June 2021.

### **Airport Fund**

Total YTD revenues received is \$1,783,143 or 45.2% of the 2021 budget. This is \$191,348 below the six-month target amount. This variance is mainly due to the Federal FAA grant for the Airport pavement project. The 2021 budget includes \$1,346,070 in Federal grants and only 33.4% or \$449,071 has been received through June.

Total YTD operating expenditures is \$637,336 or 50.7% of the 2021 budget. This is \$8,838 above the six-month target amount. YTD capital expenditures is \$319,952 or 15.6% of the 2021 budget.

Total YTD revenues exceeded total expenditures by \$753,120 at the end June 2021.

### **TREASURER'S REPORT – CASH AND INVESTMENTS**

The city's total cash, deposits, and investments as of June 30, 2021, is \$28,490,586. About 77% or \$21,810,133 of the city's cash is invested and earns interests. The remaining 23.0% or \$6,680,453 is deposited in non-interest-bearing checking accounts to cover on-going cash flow needs. A summary of cash funds and investment types are as follows:

City of Chehalis Cash, Deposits & Investments - Total Combined All Funds		
Account Type	Balance 6/30/2021	% of Total
Checking & Revolving Cash Fund	\$ 6,680,453	23%
Local Government Investment Pool (LGIP)	19,234,836	68%
US Govt Agency Securities (Bonds)	2,575,297	9%
Total	\$ 28,490,586	100%

***Only 8.7% or \$2,465,754 of the total cash and investments belongs to the General Fund. Other than the General Fund, all other funds are restricted funds which account for specific revenues or resources that are legally restricted or designated to finance particular activities of the city, such as transportation benefit district, lodging tax, utilities, and Airport funds.***

Total YTD investment interest earnings through June 30, 2021, totaled \$15,267. This is a \$129,234 decrease from this time last year. The LGIP average net earnings rate for the second quarter 2021 and 2020 were 0.1070% and 1.0625%, respectively. The LGIP net earnings rate has declined from 1.7225% in January 2020 to 0.0753% at the end of June 2021.

**FISCAL IMPACT**

As shown.

**RECOMMENDATION**

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

**SUGGESTED MOTION**

N/A



City of Chehalis  
Revenues, Expenditures, and Fund Balances - Budget to Actual  
2021 Second Quarter Financial Statements - All Funds  
As of June 30, 2021

Fund Type/Name	Beginning Fund Balance		Revenues & Transfers				Expenditures & Transfers				Changes in Fund Balance		Ending Fund Balance	
	2021 Amended Budget	Actual 1/1/2021	2021 Amended Budget	YTD 6/30/2021 Actual	Balance	YTD % of Budget	2021 Amended Budget	YTD 6/30/2021 Actual	Balance	YTD % of Budget	2021 Amended Budget	YTD 6/30/2021 Actual	2021 Amended Budget	YTD 6/30/2021 Actual
<b>General Fund &amp; Sub-Funds:</b>														
General Fund	\$ 2,240,739	\$ 2,240,739	\$ 9,926,514	\$ 5,626,588	\$ 4,299,926	56.7%	\$ 11,167,094	\$ 5,401,573	\$ 5,765,521	48.4%	\$ (1,240,580)	\$ 225,015	1,000,159	\$ 2,465,754
<b>Sub-funds:</b>														
Dedicated Street Fund	188,475	188,475	116,950	74,759	42,191	63.9%	184,520	33,025	151,495	17.9%	(67,570)	41,734	120,905	230,209
Building Abatement Fund	51,614	51,614	100	23	77	23.0%	-	-	-	0.0%	100	23	51,714	51,637
Compensated Absences Fund	198,020	198,020	200,400	200,076	324	99.8%	200,000	84,213	115,787	42.1%	400	115,863	198,420	313,883
LEOFF 1 OPEB Reserve Fund	101,107	33,607	244,100	91,687	152,413	37.6%	168,300	61,146	107,154	36.3%	75,800	30,541	176,907	64,148
Federal & State Grant Fund	-	-	-	1,068,345	(1,068,345)	0.0%	-	-	-	0.0%	-	1,068,345	-	1,068,345
Automotive/Equip. Reserve Fund	108,178	108,178	206,514	206,482	32	100.0%	46,500	83	46,417	0.2%	160,014	206,399	268,192	314,577
Total sub-funds	647,394	579,894	768,064	1,641,372	(873,308)	213.7%	599,320	178,467	420,853	29.8%	168,744	1,462,905	816,138	2,042,799
<b>Total General Fund and Sub-Funds</b>	<b>2,888,133</b>	<b>2,820,633</b>	<b>10,694,578</b>	<b>7,267,960</b>	<b>3,426,618</b>	<b>68.0%</b>	<b>11,766,414</b>	<b>5,580,040</b>	<b>6,186,374</b>	<b>47.4%</b>	<b>(1,071,836)</b>	<b>1,687,920</b>	<b>1,816,297</b>	<b>4,508,553</b>
<b>Special Revenue Funds:</b>														
Arterial Street Fund	98,528	98,528	160,600	65,746	94,854	40.9%	168,300	32,105	136,195	19.1%	(7,700)	33,641	90,828	132,169
Transportation Benefit Dist. Fund	3,105,160	3,105,160	1,561,740	678,290	883,450	43.4%	1,637,650	187,583	1,450,067	11.5%	(75,910)	490,707	3,029,250	3,595,867
Tourism Fund	110,053	110,053	219,500	97,578	121,922	44.5%	256,563	106,627	149,936	41.6%	(37,063)	(9,049)	72,990	101,004
Community Block Grant Fund	24,592	24,592	50	11	39	22.0%	1,000	-	1,000	0.0%	(950)	11	23,642	24,603
HUD Block Grant Fund	88,424	88,424	180	39	141	21.7%	2,000	-	2,000	0.0%	(1,820)	39	86,604	88,463
<b>Total Special Revenue Funds</b>	<b>3,426,757</b>	<b>3,426,757</b>	<b>1,942,070</b>	<b>841,664</b>	<b>1,100,406</b>	<b>43.3%</b>	<b>2,065,513</b>	<b>326,315</b>	<b>1,739,198</b>	<b>15.8%</b>	<b>(123,443)</b>	<b>515,349</b>	<b>3,303,314</b>	<b>3,942,106</b>
<b>Debt Service Funds:</b>														
2011 G.O. Bond Fund	5	5	301,934	301,933	1	100.0%	301,934	111,180	190,754	36.8%	-	190,753	5	190,758
<b>Total Debt Service Fund</b>	<b>5</b>	<b>5</b>	<b>301,934</b>	<b>301,933</b>	<b>1</b>	<b>100.0%</b>	<b>301,934</b>	<b>111,180</b>	<b>190,754</b>	<b>36.8%</b>	<b>-</b>	<b>190,753</b>	<b>5</b>	<b>190,758</b>
<b>Capital Project Funds:</b>														
Public Facilities Reserve Fund	958,474	958,474	321,210	274,425	46,785	85.4%	869,176	599,166	270,010	68.9%	(547,966)	(324,741)	410,508	633,733
First Quarter REET Fund	217,375	217,375	115,100	80,796	34,304	70.2%	130,196	130,195	1	100.0%	(15,096)	(49,399)	202,279	167,976
Second Quarter REET Fund	240,627	240,627	110,700	80,830	29,870	73.0%	75,131	75,131	-	100.0%	35,569	5,699	276,196	246,326
<b>Total Capital Project Funds</b>	<b>1,416,476</b>	<b>1,416,476</b>	<b>547,010</b>	<b>436,051</b>	<b>110,959</b>	<b>79.7%</b>	<b>1,074,503</b>	<b>804,492</b>	<b>270,011</b>	<b>74.9%</b>	<b>(527,493)</b>	<b>(368,441)</b>	<b>888,983</b>	<b>1,048,035</b>
<b>Proprietary Funds:</b>														
Garbage Fund	8,318	8,318	6,115	4,570	1,545	74.7%	6,100	1,637	4,463	26.8%	15	2,933	8,333	11,251
Wastewater Fund	5,368,364	5,368,364	5,513,500	2,888,713	2,624,787	52.4%	5,848,470	2,714,836	3,133,634	46.4%	(334,970)	173,877	5,033,394	5,542,241
Water Fund	7,990,124	7,990,124	3,263,897	1,406,563	1,857,334	43.1%	3,916,307	1,238,294	2,678,013	31.6%	(652,410)	168,269	7,337,714	8,158,393
Storm & Surface Water Fund	1,699,119	1,699,119	716,465	366,817	349,648	51.2%	944,900	207,356	737,544	21.9%	(228,435)	159,461	1,470,684	1,858,580
Airport Fund	1,391,726	1,391,726	3,948,981	1,783,143	2,165,838	45.2%	3,428,018	1,030,023	2,397,995	30.0%	520,963	753,120	1,912,689	2,144,846
<b>Total Proprietary Funds</b>	<b>16,457,651</b>	<b>16,457,651</b>	<b>13,448,958</b>	<b>6,449,806</b>	<b>6,999,152</b>	<b>48.0%</b>	<b>14,143,795</b>	<b>5,192,146</b>	<b>8,951,649</b>	<b>36.7%</b>	<b>(694,837)</b>	<b>1,257,660</b>	<b>15,762,814</b>	<b>17,715,311</b>
<b>Fiduciary Funds:</b>														
Firemen's' Pension Fund	956,056	1,023,556	15,480	13,460	2,020	87.0%	91,300	2,193	89,107	2.4%	(75,820)	11,267	880,236	1,034,823
Custodial Court Fund	-	-	103,800	42,806	60,994	41.2%	103,800	36,798	67,002	35.5%	-	6,008	-	6,008
Custodial Other Agency Fund	-	-	206,805	107,667	99,138	52.1%	206,805	62,675	144,130	30.3%	-	44,992	-	44,992
<b>Total Fiduciary Funds</b>	<b>956,056</b>	<b>1,023,556</b>	<b>326,085</b>	<b>163,933</b>	<b>162,152</b>	<b>50.3%</b>	<b>401,905</b>	<b>101,666</b>	<b>300,239</b>	<b>25.3%</b>	<b>(75,820)</b>	<b>62,267</b>	<b>880,236</b>	<b>1,085,823</b>
<b>TOTAL ALL CITY FUNDS</b>	<b>\$ 25,145,078</b>	<b>\$ 25,145,078</b>	<b>\$ 27,260,635</b>	<b>\$ 15,461,347</b>	<b>\$ 11,799,288</b>	<b>56.7%</b>	<b>\$ 29,754,064</b>	<b>\$ 12,115,839</b>	<b>\$ 17,638,225</b>	<b>40.7%</b>	<b>\$ (2,493,429)</b>	<b>\$ 3,345,508</b>	<b>\$ 22,651,649</b>	<b>\$ 28,490,586</b>

Note: May contain rounding differences of +/-1

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

					YTD Target % * 50.00%			
<b>GENERAL FUND (#001)</b>	<b>2020 Amended Budget</b>	<b>2020 YTD Actual 6/30/2020</b>	<b>2020 YTD % of Budget</b>	<b>2021 Adopted Budget</b>	<b>2021 YTD Actual 6/30/2021</b>	<b>2021 YTD % of Budget</b>	<b>^Variance YTD Target vs. Actual</b>	<b>Change YTD Actual 2021-2020</b>
<b>Revenues:</b>								
<b>Taxes:</b>								
Property Taxes	\$ 1,937,842	\$ 1,074,345	55.4%	\$ 1,980,859	\$ 1,154,912	58.3%	\$ 164,482	\$ 80,567
Sales and Use Taxes	4,893,500	2,333,372	47.7%	4,898,100	2,927,719	59.8%	478,669	594,347
Utility Taxes	1,592,635	830,432	52.1%	1,619,400	869,371	53.7%	59,671	38,939
Other Taxes	50,168	30,090	60.0%	54,700	28,541	52.2%	1,191	(1,549)
<b>Total Taxes</b>	<b>8,474,145</b>	<b>4,268,239</b>	<b>50.4%</b>	<b>8,553,059</b>	<b>4,980,543</b>	<b>58.2%</b>	<b>704,013</b>	<b>712,304</b>
<b>Non-Tax Revenues:</b>								
Licenses and Permits	195,780	99,488	50.8%	200,720	205,905	102.6%	105,545	106,417
Intergovernmental Revenues	882,282	193,917	22.0%	569,035	168,004	29.5%	(116,514)	(25,913)
Charges for Goods & Services	180,670	85,607	47.4%	343,900	125,207	36.4%	(46,743)	39,600
Fines and Forfeitures	120,190	59,111	49.2%	119,400	57,963	48.5%	(1,737)	(1,148)
Miscellaneous	122,669	124,293	101.3%	140,400	88,966	63.4%	18,766	(35,327)
<b>Total Non-Tax Revenues</b>	<b>1,501,591</b>	<b>562,416</b>	<b>37.5%</b>	<b>1,373,455</b>	<b>646,045</b>	<b>47.0%</b>	<b>(40,683)</b>	<b>83,629</b>
<b>Other Fund Sources:</b>								
Transfers-in	51,000	-	0.0%	-	-	0.0%	-	-
<b>Total Other Fund Sources</b>	<b>51,000</b>	<b>-</b>	<b>0.0%</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>-</b>	<b>-</b>
<b>Total Revenues</b>	<b>\$ 10,026,736</b>	<b>\$ 4,830,655</b>	<b>48.2%</b>	<b>\$ 9,926,514</b>	<b>\$ 5,626,588</b>	<b>56.7%</b>	<b>\$ 663,330</b>	<b>\$ 795,933</b>
<b>Expenditures</b>								
<b>Expenditures by Department:</b>								
City Council	\$ 91,601	\$ 37,836	41.3%	\$ 94,430	\$ 33,625	35.6%	\$ 13,590	\$ (4,211)
Municipal Court	399,558	234,726	58.7%	415,600	201,845	48.6%	5,955	(32,881)
City Manager	199,081	104,342	52.4%	227,015	98,357	43.3%	15,151	(5,985)
Finance	286,298	133,325	46.6%	283,635	141,659	49.9%	159	8,334
City Clerk	85,367	41,190	48.3%	96,925	28,540	29.4%	19,923	(12,650)
Legal Service	75,673	38,063	50.3%	76,700	38,553	50.3%	(203)	490
Facilities and Parks	1,082,802	541,049	50.0%	1,234,758	644,683	52.2%	(27,304)	103,634
Non-Departmental	534,793	179,567	33.6%	901,644	656,799	72.8%	(205,977)	477,232
Human Resources	139,311	62,125	44.6%	122,250	45,023	36.8%	16,102	(17,102)
Police	3,337,741	1,628,796	48.8%	3,490,310	1,618,812	46.4%	126,343	(9,984)
Fire	2,432,267	1,207,431	49.6%	2,369,615	1,118,771	47.2%	66,037	(88,660)
Public Works - Streets	620,487	251,545	40.5%	571,257	294,811	51.6%	(9,182)	43,266
Planning & Building	698,027	143,922	20.6%	896,605	364,315	40.6%	83,988	220,393
Recreation	339,790	159,726	47.0%	386,350	115,780	30.0%	77,395	(43,946)
<b>Total Expenditures</b>	<b>10,322,796</b>	<b>4,763,643</b>	<b>46.1%</b>	<b>11,167,094</b>	<b>5,401,573</b>	<b>48.4%</b>	<b>181,977</b>	<b>637,930</b>
<b>Excess Revenues Over (Under) Expenditures</b>	<b>\$ (296,060)</b>	<b>\$ 67,012</b>	<b>-22.6%</b>	<b>\$ (1,240,580)</b>	<b>\$ 225,015</b>	<b>-18.1%</b>	<b>845,307</b>	<b>\$ 158,003</b>
<b>Beginning Fund Balance</b>	<b>1,804,262</b>	<b>1,804,262</b>	<b>100.0%</b>	<b>2,240,739</b>	<b>2,240,739</b>	<b>100.0%</b>	<b>-</b>	<b>436,477</b>
<b>Ending Fund Balance</b>	<b>\$ 1,508,202</b>	<b>\$ 1,871,274</b>	<b>124.1%</b>	<b>\$ 1,000,159</b>	<b>\$ 2,465,754</b>	<b>246.5%</b>	<b>\$ 845,307</b>	<b>\$ 594,480</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**  
**Expenditures by Category - Budget to Actual**  
**June 2020 and 2021**  
**General Fund**

GENERAL FUND (#001)	2020		2020 YTD % of Budget	2021		2021 YTD % of Budget	2021 YTD Target	^Variance YTD Target vs. Actual	Change YTD Actual 2021- 2020
	Amended Budget	YTD Actual 6/30/2020		YTD Target % * 50.00%	YTD Actual 6/30/2021				
<b>Expenditures by Category:</b>									
Salaries	\$ 4,970,156	\$ 2,466,561	49.6%	\$ 5,178,050	\$ 2,377,251	45.9%	\$ 2,589,025	\$ 211,774	\$ (89,310)
Benefits	2,207,302	1,056,663	47.9%	2,291,382	1,057,660	46.2%	1,145,691	88,031	997
<b>Subtotal for Payroll</b>	<b>7,177,458</b>	<b>3,523,224</b>	<b>49.1%</b>	<b>7,469,432</b>	<b>3,434,911</b>	<b>46.0%</b>	<b>3,734,716</b>	<b>299,805</b>	<b>(88,313)</b>
Supplies	409,893	162,280	39.6%	449,129	205,184	45.7%	224,565	19,381	42,904
Services	2,635,817	949,821	36.0%	2,729,471	1,288,597	47.2%	1,364,738	76,141	338,776
Capital Outlay	164,013	78,101	47.6%	130,040	36,102	27.8%	65,020	28,918	(41,999)
Debt Service	114,432	71,179	62.2%	127,378	70,960	55.7%	63,689	(7,271)	(219)
Custodial Activity	-	46,291	0.0%	-	3,035	0.0%	-	(3,035)	(43,256)
Transfers-out	245,332	141,503	57.7%	707,844	586,975	82.9%	353,922	(233,053)	445,472
Inferfund Charges	(424,149)	(208,756)	49.2%	(446,200)	(224,191)	50.2%	(223,100)	1,091	(15,435)
<b>Total Expenditures</b>	<b>10,322,796</b>	<b>4,763,643</b>	<b>341.4%</b>	<b>11,167,094</b>	<b>5,401,573</b>	<b>48.4%</b>	<b>5,583,550</b>	<b>181,977</b>	<b>637,930</b>

Foot Note:

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

Wastewater Fund (#404)	2020		2020 YTD % of Budget	2021		YTD Target % * 50.00%		^Variance YTD Target vs. Actual	Change YTD Actual 2021-2020
	Amended Budget	YTD Actual 6/30/2020		Adopted Budget	YTD Actual 6/30/2021	% of Budget	2021 YTD % of Budget		
<b>Revenues:</b>									
<b>Operating Revenues:</b>									
Charges for Services	\$ 5,056,865	\$ 2,596,999	51.4%	\$ 5,082,600	\$ 2,686,840	52.9%	\$ 145,540	\$ 89,841	
Hookup/Connection Fee	57,920	23,086	39.9%	87,200	56,632	64.9%	13,032	33,546	
Capacity Charge (Cost Share)	277,380	104,017	37.5%	277,400	138,689	50.0%	(11)	34,672	
Intergovernmental Revenues	4,400	-	0.0%	-	-	0.0%	-	-	
Late Payment Fees	15,450	14,377	93.1%	51,200	360	0.7%	(25,240)	(14,017)	
Interest Earnings	67,250	50,462	75.0%	10,000	2,541	25.4%	(2,459)	(47,921)	
Rental Income	3,550	3,545	99.9%	3,500	3,651	104.3%	1,901	106	
Miscellaneous Other	1,540	306	19.9%	1,600	-	0.0%	(800)	(306)	
<b>Total Operating Revenues</b>	<b>5,484,355</b>	<b>2,792,792</b>	<b>50.9%</b>	<b>5,513,500</b>	<b>2,888,713</b>	<b>52.4%</b>	<b>131,963</b>	<b>95,921</b>	
<b>Other Fund Sources:</b>									
Custodial Activities	-	480	0.0%	-	-	0.0%	-	(480)	
<b>Total Other Fund Source</b>	<b>-</b>	<b>480</b>	<b>0.0%</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>-</b>	<b>(480)</b>	
<b>Total Revenues &amp; Fund Sources</b>	<b>\$ 5,484,355</b>	<b>\$ 2,793,272</b>	<b>50.9%</b>	<b>\$ 5,513,500</b>	<b>\$ 2,888,713</b>	<b>52.4%</b>	<b>\$ 131,963</b>	<b>\$ 95,441</b>	
<b>Expenditures:</b>									
<b>Operating Expenditures:</b>									
Wages	\$ 1,066,122	\$ 468,836	44.0%	\$ 1,073,200	\$ 534,534	49.8%	\$ 2,066	\$ 65,698	
Benefits	563,775	235,369	41.7%	560,900	260,966	46.5%	19,484	25,597	
Supplies	438,652	245,745	56.0%	460,866	235,281	51.1%	(4,848)	(10,464)	
Services	1,103,176	551,232	50.0%	1,297,334	682,209	52.6%	(33,542)	130,977	
<b>Total Operating Expenditures:</b>	<b>3,171,725</b>	<b>1,501,182</b>	<b>47.3%</b>	<b>3,392,300</b>	<b>1,712,990</b>	<b>50.5%</b>	<b>(16,840)</b>	<b>211,808</b>	
<b>Other Expenditures:</b>									
Capital Outlay	1,071,116	406,517	38.0%	573,300	60,384	10.5%	226,266	(346,133)	
Debt Service	1,879,905	941,642	50.1%	1,882,870	941,462	50.0%	(27)	(180)	
Custodial Receipts / Deposits	-	475	0.0%	-	-	0.0%	-	(475)	
Interfund Loan Disbursements	-	-	0.0%	-	-	0.0%	-	-	
<b>Total Other Expenditures</b>	<b>2,951,021</b>	<b>1,348,634</b>	<b>45.7%</b>	<b>2,456,170</b>	<b>1,001,846</b>	<b>40.8%</b>	<b>226,239</b>	<b>(346,788)</b>	
<b>Total Expenditures</b>	<b>\$ 6,122,746</b>	<b>\$ 2,849,816</b>	<b>46.5%</b>	<b>\$ 5,848,470</b>	<b>\$ 2,714,836</b>	<b>46.4%</b>	<b>\$ 209,399</b>	<b>\$ (134,980)</b>	
<b>Excess Revenues Over (Under) Expenditures</b>	<b>\$ (638,391)</b>	<b>\$ (56,544)</b>	<b>8.9%</b>	<b>\$ (334,970)</b>	<b>\$ 173,877</b>	<b>-51.9%</b>	<b>\$ 341,362</b>	<b>\$ 230,421</b>	
<b>Beginning Fund Balance</b>	5,374,991	5,374,991	100.0%	5,368,364	5,368,364	100.0%	-	(6,627)	
<b>Ending Fund Balance</b>	<b>\$ 4,736,600</b>	<b>\$ 5,318,447</b>	<b>112.3%</b>	<b>\$ 5,033,394</b>	<b>\$ 5,542,241</b>	<b>110.1%</b>	<b>\$ 341,362</b>	<b>\$ 223,794</b>	

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

	2020		2020 YTD % of Budget	YTD Target % * 2021		50.00% 2021 YTD % of Budget	^Variance YTD Target vs. Actual	Change YTD Actual 2021-2020
	Amended Budget	YTD Actual 6/30/2020		Adopted Budget	YTD Actual 6/30/2021			
<b>WATER FUND (#405)</b>								
<b>Revenues:</b>								
<b>Operating Revenues:</b>								
Charges for Services	\$ 2,864,810	\$ 1,226,494	42.8%	\$ 2,930,290	\$ 1,277,683	43.6%	\$ (187,462)	\$ 51,189
Hookup/Connectoin Fee	61,770	20,573	33.3%	120,300	65,410	54.4%	5,260	44,837
Intergovernmental Revenues	5,500	-	0.0%	-	61	0.0%	61	61
Late Payment Fees	7,820	7,023	89.8%	33,800	552	1.6%	(16,348)	(6,471)
Interest Earnings	59,120	48,886	82.7%	13,876	8,521	61.4%	1,583	(40,365)
Other Receipts	230	-	0.0%	3,200	-	0.0%	(1,600)	-
<b>Total Operating Revenues</b>	<b>2,999,250</b>	<b>1,302,976</b>	<b>43.4%</b>	<b>3,101,466</b>	<b>1,352,227</b>	<b>43.6%</b>	<b>(198,506)</b>	<b>49,251</b>
<b>Other Funding Source</b>								
Interfund Loan Repayment	69,490	34,582	49.8%	70,911	35,284	49.8%	(172)	702
Customer Deposits	-	-	0.0%	90,420	14,203	15.7%	(31,007)	14,203
Other Resources	-	4,118	0.0%	1,100	4,849	440.8%	4,299	731
<b>Total Other Fund Source</b>	<b>69,490</b>	<b>38,700</b>	<b>55.7%</b>	<b>162,431</b>	<b>54,336</b>	<b>33.5%</b>	<b>(26,880)</b>	<b>15,636</b>
<b>Total Revenues &amp; Fund Sources</b>	<b>\$ 3,068,740</b>	<b>\$ 1,341,676</b>	<b>43.7%</b>	<b>\$ 3,263,897</b>	<b>\$ 1,406,563</b>	<b>43.1%</b>	<b>\$ (225,386)</b>	<b>\$ 64,887</b>
<b>Expenditures</b>								
<b>Operating Expenditures</b>								
Wages	\$ 848,476	\$ 395,510	46.6%	\$ 899,620	\$ 402,517	44.7%	47,293	7,007
Benefits	430,881	186,469	43.3%	447,700	192,920	43.1%	30,930	6,451
Supplies	344,456	150,909	43.8%	336,336	120,430	35.8%	47,738	(30,479)
Services	718,738	392,231	54.6%	774,799	352,529	45.5%	34,871	(39,702)
<b>Total Operating Expenditures</b>	<b>2,342,551</b>	<b>1,125,119</b>	<b>48.0%</b>	<b>2,458,455</b>	<b>1,068,396</b>	<b>43.5%</b>	<b>160,832</b>	<b>(56,723)</b>
<b>Other Expenditures</b>								
Capital Expenditures	2,262,297	125,945	5.6%	1,176,200	136,411	11.6%	451,689	10,466
Debt Service	286,278	1,730	0.6%	238,852	1,482	0.6%	117,944	(248)
Refunds of Deposits	-	-	0.0%	42,800	32,005	74.8%	(10,605)	32,005
<b>Total Other Expenditures</b>	<b>2,548,575</b>	<b>127,675</b>	<b>5.0%</b>	<b>1,457,852</b>	<b>169,898</b>	<b>11.7%</b>	<b>559,028</b>	<b>42,223</b>
<b>Total Expenditures</b>	<b>\$ 4,891,126</b>	<b>\$ 1,252,794</b>	<b>25.6%</b>	<b>\$ 3,916,307</b>	<b>\$ 1,238,294</b>	<b>31.6%</b>	<b>\$ 719,860</b>	<b>\$ (14,500)</b>
<b>Excess Revenues Over (Under) Expenditures</b>	<b>\$ (1,275,134)</b>	<b>\$ 88,882</b>	<b>-7.0%</b>	<b>\$ (652,410)</b>	<b>\$ 168,269</b>	<b>-25.8%</b>	<b>\$ 494,474</b>	<b>\$ 79,387</b>
<b>Beginning Fund Balance</b>	7,437,091	7,437,091	100.0%	7,990,124	7,990,124	100.0%	-	553,033
<b>Ending Fund Balance</b>	<b>\$ 6,161,957</b>	<b>\$ 7,525,973</b>	<b>122.1%</b>	<b>\$ 7,337,714</b>	<b>\$ 8,158,393</b>	<b>111.2%</b>	<b>\$ 494,474</b>	<b>\$ 632,420</b>

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

	2020		2020 YTD % of Budget	YTD Target % * 2021		2021 YTD % of Budget	^Variance YTD Target vs. Actual	Change YTD Actual 2021- 2020
	Amended Budget	YTD Actual 6/30/2020		2021 Adopted Budget	YTD Actual 6/30/2021			
<b>Storm Water Fund (#406)</b>								
<b>Revenues:</b>								
<b>Operating Revenues:</b>								
Charges for Goods & Services	\$ 677,015	\$ 364,025	53.8%	\$ 677,015	\$ 357,945	52.9%	\$ 19,437	\$ (6,080)
Hookup/Connection Fee	4,750	1,516	31.9%	29,750	7,751	26.1%	(7,124)	6,235
Intergovernmental Revenue	3,100	-	0.0%	-	-	0.0%	-	-
Late Payment Fees	2,200	2,060	93.6%	6,700	-	0.0%	(3,350)	(2,060)
Interest Earnings	9,230	7,152	77.5%	3,000	778	25.9%	(722)	(6,374)
Other Misc. Revenues	-	-	0.0%	-	343	0.0%	343	343
<b>Total Operating Revenues</b>	<b>696,295</b>	<b>374,753</b>	<b>53.8%</b>	<b>716,465</b>	<b>366,817</b>	<b>51.2%</b>	<b>8,584</b>	<b>(7,936)</b>
<b>Other Fund Sources:</b>								
Custodial Activities	-	-	0.0%	-	-	0.0%	-	-
<b>Total Other Fund Sources</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>-</b>	<b>-</b>
<b>Total Revenues &amp; Fund Sources</b>	<b>\$ 696,295</b>	<b>\$ 374,753</b>	<b>53.8%</b>	<b>\$ 716,465</b>	<b>\$ 366,817</b>	<b>51.2%</b>	<b>\$ 8,584</b>	<b>\$ (7,936)</b>
<b>Expenditures:</b>								
<b>Operating Expenditures:</b>								
Wages	\$ 259,451	\$ 143,923	55.5%	\$ 262,750	\$ 99,035	37.7%	\$ 32,340	\$ (44,888)
Benefits	131,530	66,260	50.4%	147,410	60,781	41.2%	12,924	(5,479)
Supplies	60,852	30,236	49.7%	66,384	10,791	16.3%	22,401	(19,445)
Services	64,250	33,676	52.4%	74,454	32,276	43.4%	4,951	(1,400)
<b>Total Operating Expenditures</b>	<b>516,083</b>	<b>274,095</b>	<b>53.1%</b>	<b>550,998</b>	<b>202,883</b>	<b>36.8%</b>	<b>72,616</b>	<b>(71,212)</b>
<b>Other Expenditures:</b>								
Capital Expenditures	175,200	-	0.0%	393,498	4,271	1.1%	192,478	4,271
Debt Service	-	118	0.0%	404	202	50.0%	-	84
Custodial Activities	-	-	0.0%	-	-	0.0%	-	-
<b>Total Other Expenditures</b>	<b>175,200</b>	<b>118</b>	<b>0.1%</b>	<b>393,902</b>	<b>4,473</b>	<b>1.1%</b>	<b>192,478</b>	<b>4,355</b>
<b>Total Expenditures</b>	<b>691,283</b>	<b>274,213</b>	<b>39.7%</b>	<b>944,900</b>	<b>207,356</b>	<b>21.9%</b>	<b>265,094</b>	<b>(66,857)</b>
<b>Excess Revenues Over (Under) Expenditures</b>	<b>\$ 5,012</b>	<b>\$ 100,540</b>	<b>2006.0%</b>	<b>\$ (228,435)</b>	<b>\$ 159,461</b>	<b>-69.8%</b>	<b>\$ 273,678</b>	<b>\$ 58,921</b>
Beginning Fund Balance	1,264,662	1,264,662	100.0%	1,699,119	1,699,119	100.0%	-	434,457
<b>Ending Fund Balance</b>	<b>\$ 1,269,674</b>	<b>\$ 1,365,202</b>	<b>107.5%</b>	<b>\$ 1,470,684</b>	<b>\$ 1,858,580</b>	<b>126.4%</b>	<b>\$ 273,678</b>	<b>\$ 493,378</b>

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 2020 and 2021  
 Airport Fund

Airport Fund (#407)	2020		2020 YTD % of Budget	YTD Target % * 50.00%		2021 YTD % of Budget	^Variance YTD Target vs. Actual	Change YTD Actual 2021- 2020
	2020 Amended Budget	YTD Actual 6/30/2020		2021 Adopted Budget	YTD Actual 6/30/2021			
<b>Revenues:</b>								
<b>Operating Revenues:</b>								
Fuel sales	\$ 675,000	\$ 365,708	54.2%	\$ 650,000	\$ 308,325	47.4%	\$ (16,675)	\$ (57,383)
Rents & Leases	1,142,694	551,332	48.2%	1,197,961	608,317	50.8%	9,336	56,985
Other Misc. Revenues	1,950	175	9.0%	1,950	225	11.5%	(750)	50
Late Payment Fees	-	89	0.0%	-	-	0.0%	-	(89)
Interest Earnings	9,750	6,705	68.8%	3,000	695	23.2%	(805)	(6,010)
<b>Total Operating Revenues</b>	<b>1,829,394</b>	<b>924,009</b>	<b>50.5%</b>	<b>1,852,911</b>	<b>917,562</b>	<b>49.5%</b>	<b>(8,894)</b>	<b>(6,447)</b>
<b>Other Fund Sources:</b>								
Intergovernmental - Capital Grants	321,684	176,531	54.9%	1,346,070	449,071	33.4%	(223,964)	272,540
Custodial Activities	15,256	116,047	760.7%	-	53,750	0.0%	53,750	(62,297)
Interfund Loan Receipts	-	-	0.0%	-	-	0.0%	-	-
Proceeds from Sale of Capital Assets	-	-	0.0%	-	-	0.0%	-	-
Debt Proceeds (Bonds/Loans)	500,000	-	0.0%	750,000	362,760	48.4%	(12,240)	362,760
<b>Total Other Fund Sources</b>	<b>836,940</b>	<b>292,578</b>	<b>35.0%</b>	<b>2,096,070</b>	<b>865,581</b>	<b>41.3%</b>	<b>(182,454)</b>	<b>573,003</b>
<b>Total Revenues &amp; Fund Sources</b>	<b>\$ 2,666,334</b>	<b>\$ 1,216,587</b>	<b>45.6%</b>	<b>\$ 3,948,981</b>	<b>\$ 1,783,143</b>	<b>45.2%</b>	<b>\$ (191,348)</b>	<b>\$ 566,556</b>
<b>Expenditures:</b>								
Wages	\$ 312,092	\$ 150,139	48.1%	\$ 317,700	\$ 170,752	53.7%	\$ (11,902)	\$ 20,613
Benefits	179,291	81,049	45.2%	153,800	81,339	52.9%	(4,439)	290
Supplies	592,480	308,795	52.1%	576,300	264,371	45.9%	23,779	(44,424)
Services	233,890	110,755	47.4%	209,195	120,874	57.8%	(16,276)	10,119
<b>Total Operating Expenditures</b>	<b>1,317,753</b>	<b>650,738</b>	<b>49.4%</b>	<b>1,256,995</b>	<b>637,336</b>	<b>50.7%</b>	<b>(8,838)</b>	<b>(13,402)</b>
<b>Other Expenditures:</b>								
Capital Expenditures	850,375	57,840	6.8%	2,048,553	319,952	15.6%	704,325	262,112
Debt Service	99,795	15,152	15.2%	51,559	37,451	72.6%	(11,671)	22,299
Custodial Activities	100,076	56,673	56.6%	-	-	0.0%	-	(56,673)
Interfund Loan Payment	69,490	34,582	49.8%	70,911	35,284	49.8%	172	702
<b>Total Other Expenditures</b>	<b>1,119,736</b>	<b>164,247</b>	<b>14.7%</b>	<b>2,171,023</b>	<b>392,687</b>	<b>18.1%</b>	<b>692,826</b>	<b>228,440</b>
<b>Total Expenditures</b>	<b>\$ 2,437,489</b>	<b>\$ 814,985</b>	<b>33.4%</b>	<b>\$ 3,428,018</b>	<b>\$ 1,030,023</b>	<b>30.0%</b>	<b>\$ 683,988</b>	<b>\$ 215,038</b>
<b>Excess Revenues Over (Under) Expenditures</b>	<b>\$ 160,163</b>	<b>\$ 401,602</b>	<b>250.7%</b>	<b>\$ 520,963</b>	<b>\$ 753,120</b>	<b>144.6%</b>	<b>\$ 492,640</b>	<b>\$ 351,518</b>
Beginning Fund Balance	1,051,418	1,051,418	100.0%	1,391,726	1,391,726	100.0%	-	340,308
<b>Ending Fund Balance</b>	<b>\$ 1,211,581</b>	<b>\$ 1,453,020</b>	<b>119.9%</b>	<b>\$ 1,912,689</b>	<b>\$ 2,144,846</b>	<b>112.1%</b>	<b>\$ 492,640</b>	<b>\$ 691,826</b>

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