

# **City of Chehalis**



## **Quarterly Council Financial Report Second Quarter 2023**

**For the Period Ending  
June 30, 2023  
(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:** August 14, 2023

**SUBJECT:** **2023 Second Quarter Financial Report**

**DISCUSSION**

This document provides a summary review of the City’s financial activities and status for the quarter ending 6/30/2023.

The attached financial statements include 1) a City-wide summary of all city funds with beginning fund balances, revenues & transfers in, expenditures & transfers out, changes in fund balances, and estimated ending fund balances 2) two-year comparative financial statements for City-wide all funds combined and 3) two-year comparative financial statements for the General Fund and the major proprietary funds.

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

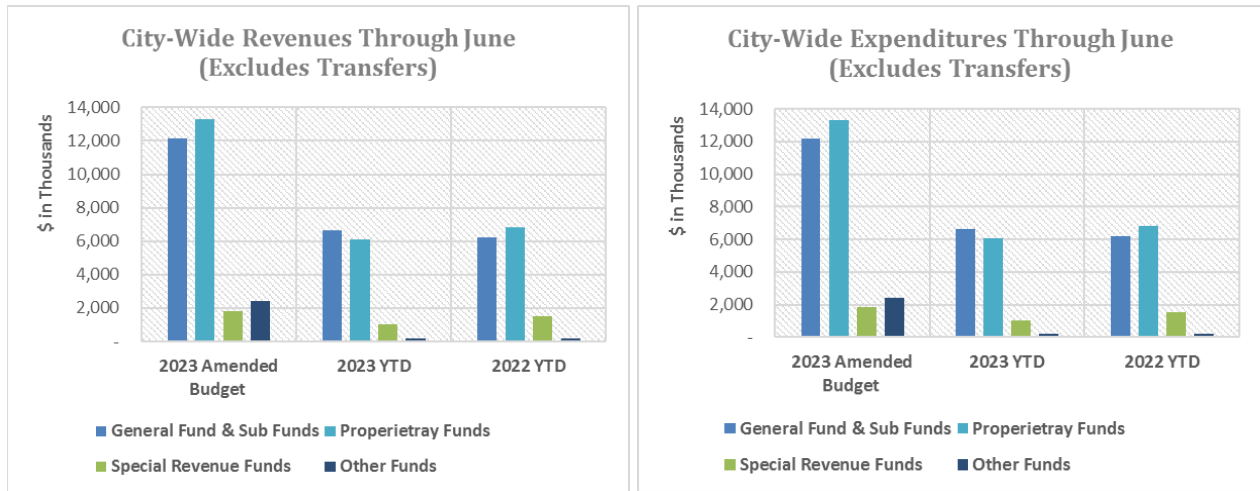
**CITY-WIDE OVERVIEW**

The below table provides the overview of the city-wide (all funds combined) financial status for the period ending June 30, 2023.

City-Wide, All Funds	2023 Amended Budget	YTD Actual 6/30/2023	2023 YTD % of Budget	Variance YTD vs. Target		2022-2023 YTD Variance	% Variance
				Positive (Negative)			
<b>Beginning Fund Balance</b>	\$ 32,347,983	\$ 32,347,983	100.0%	\$ -	\$ 26,709,787	\$ 5,638,196	21.1%
Revenues	29,710,652	13,923,803	46.9%	\$ (931,522)	14,735,408	(811,605)	-5.5%
Transfers In	4,339,252	2,442,176	56.3%	272,550	13,376,500	\$ (10,934,324)	-81.7%
<b>Revenues and Transfers in</b>	<b>34,049,904</b>	<b>16,365,979</b>	<b>48.1%</b>	<b>(658,972)</b>	<b>28,111,908</b>	<b>(11,745,929)</b>	<b>-41.8%</b>
Expenditures	34,614,763	12,633,151	36.5%	4,674,232	10,832,935	\$ 1,800,216	16.6%
Transfers Out	4,339,252	2,442,176	56.3%	(272,550)	13,376,500	(10,934,324)	-81.7%
<b>Expenditures and Transfers Out</b>	<b>38,954,015</b>	<b>15,075,327</b>	<b>38.7%</b>	<b>4,401,682</b>	<b>24,209,435</b>	<b>(9,134,108)</b>	<b>-37.7%</b>
Revenues Over (Under) Expenditures	(4,904,111)	1,290,652	-26.3%	3,742,710	3,902,473	(2,611,821)	-66.9%
<b>Ending Fund Balance</b>	<b>\$ 27,443,872</b>	<b>\$ 33,638,635</b>	<b>122.6%</b>	<b>\$ 3,742,710</b>	<b>\$ 30,612,260</b>	<b>\$ 3,026,375</b>	<b>9.9%</b>

Through June, the City has collected 46.9% of the 2023 revenue budget and has expensed 36.5% of the 2023 expenditure budget.

2023 YTD city's total revenues and expenditures are made up of 48% from the General Fund and Sub Funds, 45% from the proprietary funds, and 8% from all other funds.



2023 YTD revenue (excluding transfers) is 3.1% or \$931,522 below the six-month target. Intergovernmental revenue is one of the key contributing factors for this variance. 2023 budget includes \$1.3 million in federal grants but only 0.5% has been received through June.

2023 YTD revenue (excluding transfers) decreased 5.5% or \$811,605 when compared to 2022 YTD through June. Intergovernmental grant revenue as mentioned above is one of the key contributing factors for this variance. Total tax revenue and miscellaneous revenue increased 6.0% and 205.8%, respectively. But licenses and permits decreased 48.2% from this time last year.

2023 YTD expenditures (excluding transfers) is 13.5% or \$4,674,232 below the six-month target. Significant portion of this variance is contributable to capital and non-expenditure budget. YTD operating expenditures is 44.6% of the 2023 budget, whereas YTD capital expenditure is 18.5% of the 2023 budget.

2023 YTD expenditures (excluding transfers) increased 16.6% or \$1,800,216 when compared to 2022 YTD through June. Total salaries and benefits increased 8.6%, purchased services increased 14.4%, and capital outlays increased 159.7%.

**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 proprietary 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 2023 YTD total revenue and transfers is \$6,582,993. This is 4.2% or \$508,199 over the six-month target amount. Total YTD expenditures and transfers out is \$6,838,796. This is 0.2% or \$25,312 below the six-month target amount. YTD expenditures exceeded the total revenues by \$255,776. The fund balance as of June 30, 2023, is \$3,330,235, which is about 27.8% of the 2023 general fund revenue budget.

General Fund Summary	2023		YTD % of Budget	^Variance YTD vs.Target		2022-2023	
	Amended Budget	YTD Actual 6/30/2023		Positive (Negative)	YTD Actual 06/30/2022	Incr. (Decr.)	% Change
<b>Beginning Fund Balance</b>	3,586,011	3,586,011	100.0%	-	2,713,504	872,507	32.2%
Revenues	\$ 11,966,718	\$ 6,522,993	54.5%	\$ 539,633	6,265,377	\$ 257,616	4.1%
Transfers-In	182,867	60,000	32.8%	(31,434)	82,703	(22,703)	-27.5%
<b>Revenues and Transfers in</b>	<b>12,149,585</b>	<b>6,582,993</b>	<b>54.2%</b>	<b>508,199</b>	<b>6,348,080</b>	<b>234,913</b>	<b>3.7%</b>
Expenditures	11,847,927	5,465,924	46.1%	458,044	4,845,344	620,580	12.8%
Transfers-out	1,880,226	1,372,845	73.0%	(432,732)	1,518,872	(146,027)	-9.6%
<b>Expenditures and Transfers Out</b>	<b>13,728,153</b>	<b>6,838,769</b>	<b>49.8%</b>	<b>25,312</b>	<b>6,364,216</b>	<b>474,553</b>	<b>7.5%</b>
Revenues Over (Under) Expenditures	(1,578,568)	(255,776)	16.2%	533,511	(16,136)	(239,640)	1485.1%
<b>Ending Fund Balance</b>	<b>\$ 2,007,443</b>	<b>\$ 3,330,235</b>	<b>165.9%</b>	<b>\$ 533,511</b>	<b>\$ 2,697,368</b>	<b>\$ 632,867</b>	<b>23.5%</b>
Ending Fund Balance % of Revenue	16.8%	27.8%					

## General Fund Revenues:

The below table provides summary information on the City's General Fund revenues by major source.

General Fund Revenues	2023		YTD % of Budget	Variance		2022-2023	%
	Amended Budget	YTD Actual 6/30/2023		YTD Target vs. Actual	YTD Actual 06/30/2022		
<b>Tax Revenues:</b>							
Property Tax	\$ 2,182,487	\$ 1,255,493	57.5%	\$ 164,249	\$ 1,247,073	\$ 8,420	0.7%
Sales & Use Tax	6,332,100	3,371,540	53.2%	205,490	3,048,850	322,690	10.6%
Utility Business Tax	1,667,800	920,182	55.2%	86,282	886,268	33,914	3.8%
Other Taxes	56,600	32,476	57.4%	4,176	30,150	2,326	7.7%
<b>Subtotal for Tax Revenues</b>	<b>10,238,987</b>	<b>5,579,691</b>	<b>54.5%</b>	<b>460,197</b>	<b>5,212,341</b>	<b>367,350</b>	<b>7.0%</b>
Licenses & Permits	436,400	170,021	39.0%	(48,179)	328,468	(158,447)	-48.2%
Intergov.	403,631	301,175	74.6%	99,359	251,272	49,903	19.9%
Chg for Goods & Services	481,100	226,081	47.0%	(14,469)	191,031	35,050	18.3%
Fines & Forf.	115,900	53,645	46.3%	(4,305)	47,247	6,398	13.5%
Other	290,700	192,380	66.2%	47,030	235,018	(42,638)	-18.1%
<b>Subtotal for Non-Tax Revenues</b>	<b>1,727,731</b>	<b>943,302</b>	<b>54.6%</b>	<b>79,436</b>	<b>1,053,036</b>	<b>(109,734)</b>	<b>-10.4%</b>
Transfers-in	182,867	60,000	32.8%	(31,434)	82,703	(22,703)	-27.5%
<b>Total Revenues</b>	<b>\$ 12,149,585</b>	<b>\$ 6,582,993</b>	<b>54.2%</b>	<b>\$ 508,199</b>	<b>\$ 6,348,080</b>	<b>\$ 234,913</b>	<b>3.7%</b>
<i>Total excluding transfers in</i>	<i>\$ 11,966,718</i>	<i>\$ 6,522,993</i>	<i>54.5%</i>	<i>\$ 539,633</i>	<i>\$ 6,265,377</i>	<i>\$ 257,616</i>	<i>4.1%</i>

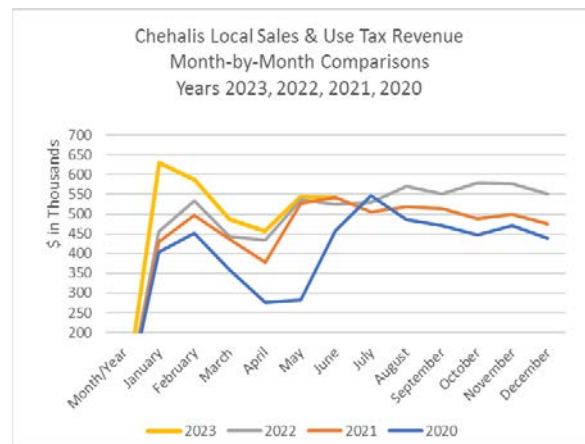
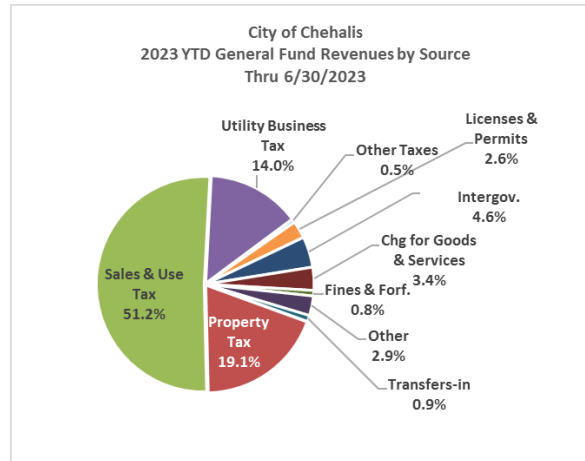
2023 YTD total tax revenue makes up about 84.8% of total General Fund revenues received through June 2023. 2023 YTD total tax revenue increased \$367,350 or 7.0% when compared to 2022 YTD through June.

**Property Tax:** YTD received is 57.5% of the 2023 budget. This is normal trend for this time of the year. The second half of property tax is due in October and will be received by the City in November. Property tax is the second largest revenue source for the General Fund. YTD property tax revenue makes up 19.1% of the total General Fund revenue.

**Sales and Use Tax:** YTD received is 53.2% of the 2023 budget. This is 3.2% or \$205,490 over the six-month target amount. This total includes the 1.0% local regular and optional sales tax, 0.1% county imposed criminal justice sales tax that is shared with cities and brokered natural gas sales tax.

Sales tax is the City’s largest revenue source. YTD sales tax revenue makes up about 51.2% of the total general fund revenues.

2023 YTD sales tax collected increased \$322,690 or 10.6% from this time last year. More than 60% of the growth over last year is from the aggregated construction sector sales tax, which is not considered an ongoing sustainable revenue. 2023 YTD sales tax from construction sector makes up about 11% of the total local sales tax, whereas the average construction sales tax for the prior 10-years is about 6%.



The chart illustrates the month-to-month comparisons for Chehalis local sales tax revenues for years 2023, 2022, 2021, and 2020.

**Utility Business Tax:** YTD received is 55.2% of the 2023 budget and is \$86,282 over the six-month target amount. Electric and Gas utility taxes collections exceed the six-month target, whereas Water and Telephone utility taxes are slightly below the six-month target amount.

**Licenses and Permits:** YTD received is 39.0% of the 2023 budget and is \$48,179 or 11.0% below the six-month target amount. This amount includes business licenses fees, franchise fees, building permit fees, and other permit fees. (i.e., animal licenses and gun permits). Building permit fee revenue is the main contributing factor for the YTD revenue being below the six-month target. 2023 YTD building permit fees received is 31.7% of the 2023 budget and is about 18.3% or \$55,700 below the six-month target amount. 2023 YTD licenses and permit fees revenue decreased \$158,447 or 48.2% when compared with 2022 YTD through June.

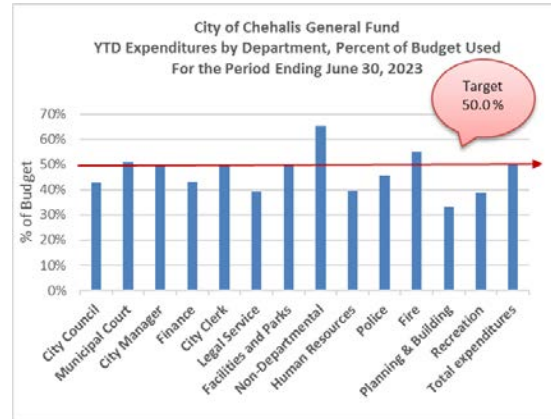
**Intergovernmental Revenue:** This category includes intergovernmental grants, state shared revenues, and the Main Street B&O Tax Credit. YTD total received is 74.6% of the 2023 budget and is \$99,359 over the six-month target amount. Intergovernmental grant is the key contributing factor for this positive variance. All grants budgeted in the General Fund were received during the first half of the year.

**Charges for goods and services:** YTD received is 47.0% of the 2023 budget. This category includes charges for fire and police services, plan check review fees, and recreation program fees. Recreation program fees make up about 43% of the 2023 budget in this category. YTD parks and recreation program revenue is 42.4% of the 2023 budget. A significant portion of the recreation program fee revenues are typically received during the summer months.

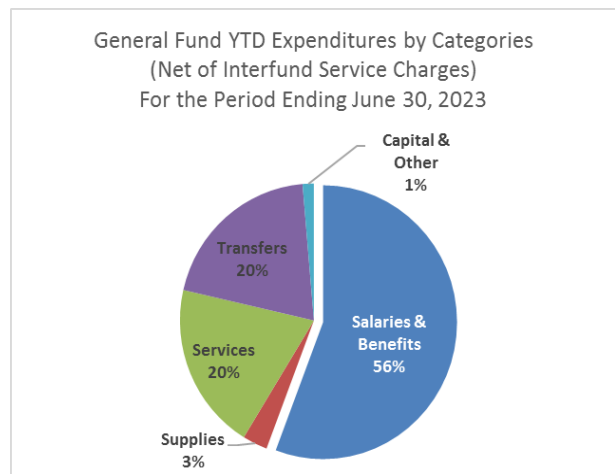
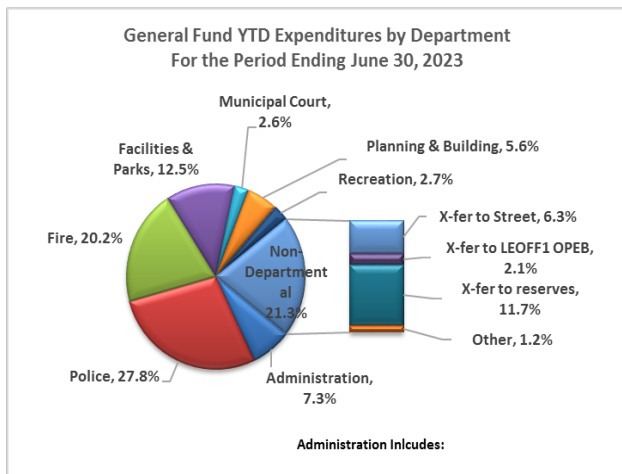
**General Fund Expenditures and Transfers-out**

2023 YTD expenditures and transfers-out through June is \$6,838,769 or 49.8% of the 2023 budget. YTD expenditures for Non-departmental and Fire departments are over the six-month target, and Planning and Building department is substantially below the six-month target.

- Non-departmental department’s YTD expenditure is 65.4% of the 2023 budget and is 15.4% or \$342,035 over the six-month target amount. This is due to the \$800,000 transfers out to reserve funds budgeted were completed in the first half of the year.
- Fire department’s YTD expenditure is 55.5% of the 2023 budget and is 5.0% or \$124,742 over the six-month target amount. The key contributing factors for the YTD expenditures being over the six-month target amount include cash outs for a retiree and annual insurance and certain budgeted equipment purchases were made in the first half of the year. The retiree’s cash outs is budgeted in the Compensated Absences Reserve Fund and will be moved from Fire Department budget to the Compensated Absences Reserve Fund in July.
- Planning and Building department’s YTD expenditures is 33.0% of the 2023 budget. It’s 2023 budget includes a total of \$543,800 in professional services for inspection, comp plan update, and other local planning. Only \$116,569 or 21.4% of the budget was spent through end of June.



Police and fire makes up 48% of the General Fund’s YTD total expenditures and transfers. Facilities & Parks and Transfer to the Street Fund makes up 12.5% and 6.3% of the total General Fund’s YTD expenditures, respectively. Salaries and benefits makes up about 56% of the General Fund’s YTD total expenditure.

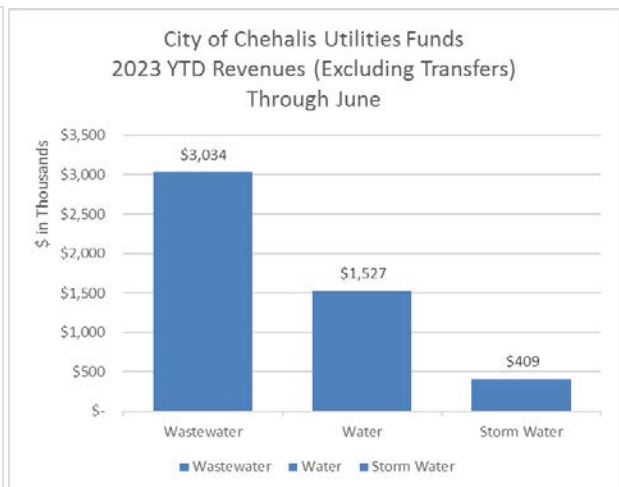
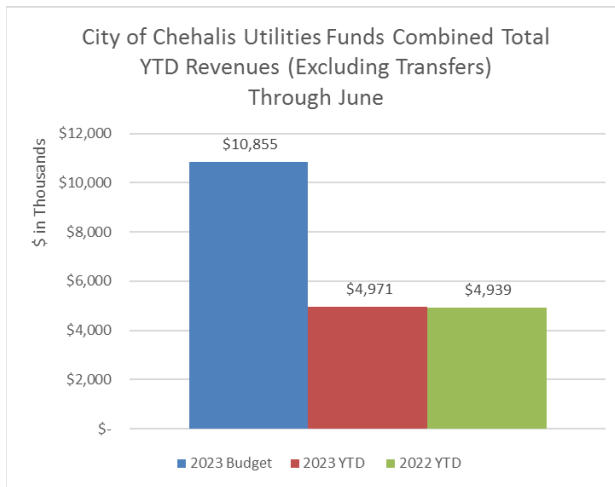


**Bottom Line:** Overall, the General Fund operated within the budget parameters.

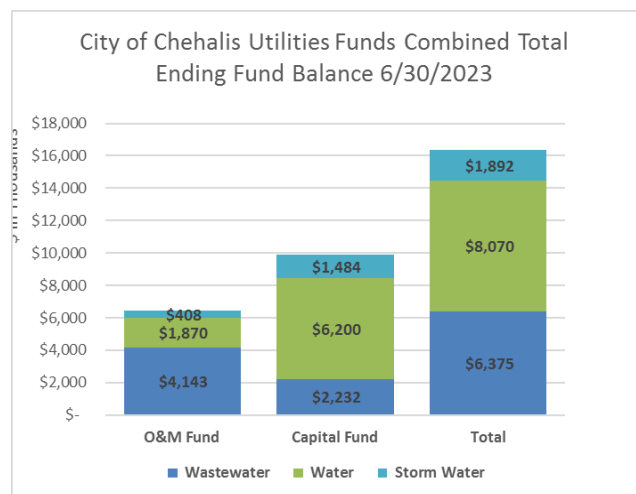
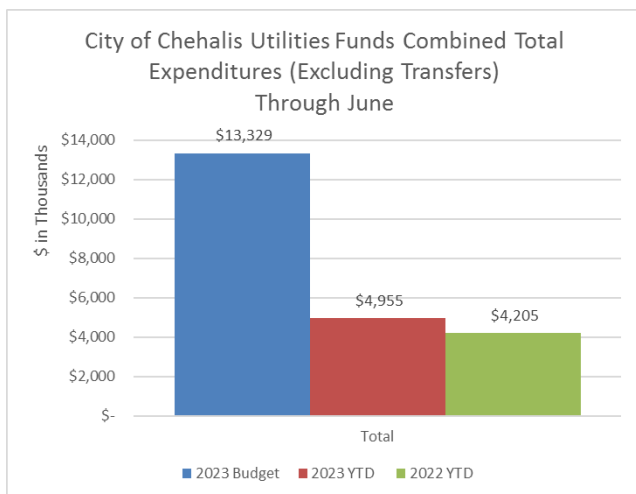
**PROPRIETARY FUND OVERVIEW**

The combined totals for the city’s wastewater, water, and storm & surface water funds are summarized below:

- 2023 YTD combined total revenues (excluding interfund transfers) is \$4,970,584 which is 45.8% of the 2023 budget. 2023 YTD revenues is made up of 61% Wastewater, 31% Water, and 8% Storm & Surface Water fund. 2023 YTD revenues increased 0.6% or \$31,369 when compared with 2022 YTD.



- Total expenditures (excluding interfund transfers) is \$4,954,774 which is 37.2% of the 2023 budget and is \$456,806 below the six-month target. The key contributing factor for the YTD expenditure being below the six-month target is contributable to capital expenditures. 2023 YTD expenditures increased 17.8% or \$749,330 when compared with 2022 YTD. Operating expenditures increase \$115,821 or 3.7% and capital expenditures increase \$633,193 or 687.4%.
- Combined total fund balance as of 6/30/2023 is \$16,336,719 which consist of 39.3% or \$6,420,608 in the O&M funds and 60.7% or \$9,916,111 in the Capital funds.



Additional information on each utility fund is provided below:

**Wastewater Fund (O&M)**

2023 YTD revenues received is \$3,009,226. This is \$211,476 or 3.8% over the six-month target amount.

Charges for services is 3.8% over the six-month target amount, while the hookup/connection fee revenue is 34.9% or \$34,950 below the six-month target. YTD investment interest earnings through June is 118.8% of the 2023 budgeted amount.

Total YTD expenditures and transfers out is 49.1% of the 2023 Budget. YTD operating expenditures is 48.6% of the budget and is \$53,991 below the six-month target amount. YTD debt service expenditure is 50.0% of the 2023 Budget.

Total YTD revenues exceed the total expenditures and transfers out by \$29,467. The ending fund balance as of June 31, 2023, is \$4,142,705.

**Water Fund (O&M)**

2023 YTD revenues received is \$1,440,176 or 43.7% of the 2023 Budget. This is \$205,829 below the six-month target amount. Charges for services is 5.3% or \$158,344 below the six-month target amount, while the hook up/connection fee revenue is 38.6% or \$42,174 below the six-month target amount. Historically, water consumptions go up during the summer and fall months. YTD investment interest earnings through June is 106.6% of the 2023 budgeted amount.

2023 YTD expenditures and transfers out is \$1,661,829 or 42.5% of the 2023 budget. YTD operating expenditure is 6.3% or \$171,625 below the six-month target amount. YTD debt service expenditures is only 0.8% of the 2023 budget. The remaining 2023 debt service payments are due in October.

Total YTD expenditures exceeds the revenues by \$221,653. The ending fund balance as of June 30, 2023, is \$1,870,297.

**Storm & Surface Water Fund (O&M)**

2023 YTD revenues received is \$377,956, which exceeds the six-month target amount by \$11,821 or 1.6%.

YTD total expenditures and transfers out is \$331,384 or 42.0% of the 2023 budget.

Total revenues exceeded total expenditures and transfers out by \$46,572. The ending fund balance as of June 30, 2023, is \$407,606.

**Wastewater Capital Fund (O&M)**

2023 TYD total revenues is \$252,433 or 52.3% of the 2023 budget. Revenues includes transfers in from the Wastewater O & M Fund and investment interest earnings. 2023 capital expenditure budget is \$1,190,790 but only \$148,256 or 12.5% has been spent through June. Total ending fund balance as of June 30, 2023, is \$2,231,825.

**Water Capital Fund**



2023 TYD total revenues is \$521,471 or 25.5% of the 2023 budget. Revenue budget includes transfers in from the Water O & M Fund, investment interest earnings, and \$1.091 million 0.09 Distressed County grant for the Bishop Water Loop project. No grant reimbursement has been received during the first half of 2023. 2023 YTD capital expenditures is \$544,876 or 21.5% of the 2023 Budget. Total ending fund balance as of June 30, 2023, is \$6,199,836.

### **Storm & Surface Water Capital Fund**

2023 YTD total revenues is \$112,872 or 58.7% of the 2023 budget. Revenues include transfers in from the Storm & Surface Water O & M Fund and investment interest earnings. 2023 YTD capital expenditures is \$32,180 or 10.0% of the 2023 Budget. Total ending fund balance as of June 30, 2023, is \$1,484,450.

### **Airport Fund**

2023 YTD operating revenues is \$1,058,745 or 53.5% of the 2023 Budget. YTD fuel sales exceeds the six-month target amount by \$79,546 or 15.2%, while revenues for rents and leases is 1.2% or \$17,637 below the six-month target amount.

2023 YTD operating expenditures is \$623,472 or 38.1% of the 2023 Budget. This is 11.9% or \$194,206 below the six-month target amount. The key contributing factor this variance is from professional services expenditure. 2023 budget includes \$502,000 for Airport Master Plan Study and only about \$19,000 has been expensed through June.

Total YTD revenues exceed total expenditures by \$333,371. Ending fund balance as of June 30, 2023, is \$673,571.

### **Airport Capital Fund**

2023 YTD total revenues is \$84,145 or 68.0% of the 2023 budget. Revenues include transfers in from the Airport O & M Fund and investment interest earnings. 2023 YTD capital expenditures is \$76,866 or 80.9% of the 2023 Budget. Ending fund balance as of June 30, 2023, is \$1,981,404.

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

The City's total cash, deposits, and investments as of June 30, 2023, is \$33,638,635. About 91.5% of the City's cash is invested and earns interest. The remaining 8.5% is deposited in checking accounts to cover on-going cash flow needs.

***Only 9.9% or \$3,330,235 of the city's total cash and investment balance 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, federal grant fund, utilities, and Airport funds.***

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

City of Chehalis Cash, Deposits & Investments - Total Combined All City Funds		
Account Type	Balance 6/30/2023	% of Total
Checking & Revolving Cash Fund	\$ 2,846,528	8.46%
Local Government Investment Pool (LGIP)	24,745,606	73.56%
US Govt Agency Securities (Bonds)	6,046,501	17.98%
Total	\$ 33,638,635	100.00%

As of June 30, 2023, the City also holds an additional \$55,981 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 June 30, 2023, totaled \$590,744. The average LGIP net earnings rate for the first half of 2023 was 4.80% which is a significant increase from 0.43% 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 Fund Balances - Budget to Actual Summary  
2023 Second Quarter Financial Statements - All Funds  
As of June 30, 2023

Fund Type/Name	Beginning Fund Balance		Revenues & Transfers			Expenditures & Transfers			Changes in Fund Balance		Ending Fund Balance	
	2023 Amended Budget	Actual 1/1/2023	2023 Amended Budget	YTD 6/30/2023 Actual	YTD % of Budget	2023 Amended Budget	YTD 6/30/2023 Actual	YTD % of Budget	2023 Amended Budget	YTD 6/30/2023 Actual	2023 Amended Budget	YTD 6/30/2023 Actual
<b>General Fund &amp; Sub-Funds:</b>												
General Fund	\$ 3,586,011	\$ 3,586,011	\$ 12,149,585	\$ 6,582,993	54.2%	\$ 13,728,153	\$ 6,838,769	49.8%	\$ (1,578,568)	\$ (255,776)	2,007,443	\$ 3,330,235
<b>General Fund Sub-funds:</b>												
Street Fund	472,118	472,118	1,202,134	528,251	43.9%	1,454,135	441,828	30.4%	(252,001)	86,423	220,117	558,541
Building Abatement Fund	52,399	52,399	50	1,133	2266.0%	-	-	0.0%	50	1,133	52,449	53,532
Compensated Absences Fund	212,092	212,092	4,000	4,333	108.3%	86,800	16,978	19.6%	(82,800)	(12,645)	129,292	199,447
LEOFF 1 OPEB Reserve Fund	150,554	150,554	238,098	146,309	61.4%	157,000	64,140	40.9%	81,098	82,169	231,652	232,723
<b>Total General Fund and Sub-Funds</b>	<b>4,473,174</b>	<b>4,473,174</b>	<b>13,593,867</b>	<b>7,263,019</b>	<b>2364.1%</b>	<b>15,426,088</b>	<b>7,361,715</b>	<b>80.2%</b>	<b>(1,832,221)</b>	<b>(98,696)</b>	<b>2,640,953</b>	<b>4,374,478</b>
<b>Special Revenue Funds:</b>												
Arterial Street Fund	6,027	6,027	-	-	0.0%	6,027	6,027	100.0%	(6,027)	(6,027)	-	-
Transportation Benefit Dist. Fund	3,634,765	3,634,765	1,490,820	835,542	56.0%	906,410	610,203	67.3%	584,410	225,339	4,219,175	3,860,104
Tourism Fund	214,610	214,610	293,400	149,435	50.9%	332,394	145,856	43.9%	(38,994)	3,579	175,616	218,189
Community Block Grant Fund	25,798	25,798	400	558	139.5%	26,000	-	0.0%	(25,600)	558	198	26,356
HUD Block Grant Fund	89,769	89,769	1,700	1,941	114.2%	91,000	-	0.0%	(89,300)	1,941	469	91,710
Federal Advance Grant Fund	1,920,670	1,920,670	38,000	40,827	107.4%	1,945,707	5,000	0.3%	(1,907,707)	35,827	12,963	1,956,497
<b>Total Special Revenue Funds</b>	<b>5,891,639</b>	<b>5,891,639</b>	<b>1,824,320</b>	<b>1,028,303</b>	<b>56.4%</b>	<b>3,307,538</b>	<b>767,086</b>	<b>23.2%</b>	<b>(1,483,218)</b>	<b>261,217</b>	<b>4,408,421</b>	<b>6,152,856</b>
<b>Debt Service Funds:</b>												
2011 G.O. Bond Fund	63	63	301,529	108,492	36.0%	301,529	108,492	36.0%	-	-	63	63
<b>Total Debt Service Fund</b>	<b>63</b>	<b>63</b>	<b>301,529</b>	<b>108,492</b>	<b>36.0%</b>	<b>301,529</b>	<b>108,492</b>	<b>36.0%</b>	<b>-</b>	<b>-</b>	<b>63</b>	<b>63</b>
<b>Capital Project Funds:</b>												
Public Facilities Reserve Fund	601,928	601,928	698,725	363,019	52.0%	612,703	117,596	19.2%	86,022	245,423	687,950	847,351
Automotive/Equip. Reserve Fund	742,969	742,969	464,600	466,855	100.5%	431,100	65,317	15.2%	33,500	401,538	776,469	1,144,507
Park Improvement Fund	131,718	131,718	1,402,363	138,410	9.9%	1,312,980	31,540	2.4%	89,383	106,870	221,101	238,588
First Quarter REET Fund	333,846	333,846	361,000	54,779	15.2%	350,760	65,599	18.7%	10,240	(10,820)	344,086	323,026
Second Quarter REET Fund	471,420	471,420	494,800	58,533	11.8%	494,675	52,188	10.5%	125	6,345	471,545	477,765
<b>Total Capital Project Funds</b>	<b>2,281,881</b>	<b>2,281,881</b>	<b>3,421,488</b>	<b>1,081,596</b>	<b>31.6%</b>	<b>3,202,218</b>	<b>332,240</b>	<b>10.4%</b>	<b>219,270</b>	<b>749,356</b>	<b>2,501,151</b>	<b>3,031,237</b>
<b>Proprietary Funds:</b>												
Garbage Fund	8,270	8,270	6,240	4,715	75.6%	6,240	1,883	30.2%	-	2,832	8,270	11,102
Wastewater Fund	4,113,238	4,113,238	5,595,500	3,009,226	53.8%	6,067,522	2,979,759	49.1%	(472,022)	29,467	3,641,216	4,142,705
Water Fund	2,091,950	2,091,950	3,292,010	1,440,176	43.7%	3,914,085	1,661,829	42.5%	(622,075)	(221,653)	1,469,875	1,870,297
Storm & Surface Water Fund	361,034	361,034	732,270	377,956	51.6%	789,722	331,384	42.0%	(57,452)	46,572	303,582	407,606
Airport Fund	340,200	340,200	2,403,280	1,058,745	44.1%	1,792,408	725,374	40.5%	610,872	333,371	951,072	673,571
Wastewater Capital Fund	2,127,688	2,127,688	482,500	252,433	52.3%	1,190,790	148,296	12.5%	(708,290)	104,137	1,419,398	2,231,825
Water Capital Fund	6,223,241	6,223,241	2,047,300	521,471	25.5%	2,532,845	544,876	21.5%	(485,545)	(23,405)	5,737,696	6,199,836
Storm & Surface Water Capital Fund	1,403,758	1,403,758	192,300	112,872	58.7%	321,030	32,180	10.0%	(128,730)	80,692	1,275,028	1,484,450
Airport Capital Fund	1,974,125	1,974,125	123,800	84,145	68.0%	95,000	76,866	80.9%	28,800	7,279	2,002,925	1,981,404
<b>Total Proprietary Funds</b>	<b>18,643,504</b>	<b>18,643,504</b>	<b>14,875,200</b>	<b>6,861,739</b>	<b>46.1%</b>	<b>16,709,642</b>	<b>6,502,447</b>	<b>3</b>	<b>(1,834,442)</b>	<b>359,292</b>	<b>16,809,062</b>	<b>19,002,796</b>
<b>Fiduciary Funds: (Exclude Custodial Funds)</b>												
Firemen's Pension Fund	1,057,722	1,057,722	33,500	22,830	68.1%	7,000	3,347	47.8%	26,500	19,483	1,084,222	1,077,205
<b>Total Fiduciary Funds</b>	<b>1,057,722</b>	<b>1,057,722</b>	<b>33,500</b>	<b>22,830</b>	<b>68.1%</b>	<b>7,000</b>	<b>3,347</b>	<b>47.8%</b>	<b>26,500</b>	<b>19,483</b>	<b>1,084,222</b>	<b>1,077,205</b>
<b>TOTAL ALL CITY FUNDS</b>	<b>\$ 32,347,983</b>	<b>\$ 32,347,983</b>	<b>\$ 34,049,904</b>	<b>\$ 16,365,979</b>	<b>48.1%</b>	<b>\$ 38,954,015</b>	<b>\$ 15,075,327</b>	<b>38.7%</b>	<b>\$ (4,904,111)</b>	<b>\$ 1,290,652</b>	<b>\$ 27,443,872</b>	<b>\$ 33,638,635</b>

Note: May contain rounding differences of +/-1

City of Chehalis  
Revenues, Expenditures, and Fund Balance - City-wide, All Funds Combined  
For the Year Ending June 30, 2023 and 2022

City-wide All Funds	YTD Target		50%		Variance 2023			% Change
	2023 Amended	YTD Actual	YTD % of	YTD vs. Target		YTD Actual	Incr. (Decr.)	
	Budget	6/30/2023	Budget	Positive	(Negative)	6/30/2022	2022-2023	
Beginning Cash and Investments	\$ 32,347,983	\$ 32,347,983	100.0%	-	\$	26,709,787	\$ 5,638,196	21.1%
<b>Revenues</b>								
<u>Taxes (310):</u>								
Property Taxes	2,182,487	1,255,493	57.5%	164,250		1,247,073	8,420	0.7%
Retail Sales and Use Tax	6,332,100	3,371,540	53.2%	205,490		3,048,850	322,690	10.6%
Public Transportation Sales Tax	1,434,900	763,267	53.2%	45,817		688,414	74,853	10.9%
Hotel/Motel Tax	290,000	145,361	50.1%	361		128,845	16,516	12.8%
Utility Tax	1,667,800	920,183	55.2%	86,283		886,268	33,915	3.8%
Leasehold Tax	56,600	32,476	57.4%	4,176		30,150	2,326	7.7%
REET	269,600	95,885	35.6%	(38,915)		183,379	(87,494)	-47.7%
<b>Total Taxes (310)</b>	<b>12,233,487</b>	<b>6,584,205</b>	<b>53.8%</b>	<b>467,462</b>		<b>6,212,979</b>	<b>371,226</b>	<b>6.0%</b>
<u>Licenses and Permits (320):</u>								
Business Licenses & Permits	116,600	60,319	51.7%	2,019		62,312	(1,993)	-3.2%
Non-Business Licenses & Permits	324,800	109,702	33.8%	(52,698)		266,156	(156,454)	-58.8%
<b>Total Licenses and Permits (320)</b>	<b>441,400</b>	<b>170,021</b>	<b>38.5%</b>	<b>(50,679)</b>		<b>328,468</b>	<b>(158,447)</b>	<b>-48.2%</b>
<u>Intergovernmental Revenues (330):</u>								
Federal Grant	1,315,200	6,207	0.5%	(651,393)		790,426	(784,219)	-99.2%
State Grant	177,480	163,273	92.0%	74,533		610,473	(447,200)	-73.3%
State Shared Revenues	439,885	247,548	56.3%	27,606		269,487	(21,939)	-8.1%
Local Grants	1,091,000	-	0.0%	(545,500)		-	-	0.0%
<b>Total Intergovernmental (330)</b>	<b>3,023,565</b>	<b>417,028</b>	<b>13.8%</b>	<b>(1,094,754)</b>		<b>1,670,386</b>	<b>(1,253,358)</b>	<b>-75.0%</b>
<u>Charges for Goods &amp; Services (340):</u>								
General Government	15,800	5,434	34.4%	(2,466)		6,000	(566)	-9.4%
Public Safety	68,100	49,416	72.6%	15,366		25,832	23,584	91.3%
Utilities	9,304,190	4,618,000	49.6%	(34,095)		4,786,607	(168,607)	-3.5%
Transportation/Airport	1,967,630	1,044,224	53.1%	60,409		993,248	50,976	5.1%
Economic Environment	191,500	83,955	43.8%	(11,795)		96,233	(12,278)	-12.8%
Culture & Recreation	206,700	87,276	42.2%	(16,074)		62,866	24,410	38.8%
<b>Total Charges for Goods &amp; Services (340)</b>	<b>11,753,920</b>	<b>5,888,305</b>	<b>50.1%</b>	<b>11,345</b>		<b>5,970,786</b>	<b>(82,481)</b>	<b>-1.4%</b>
<u>Fines &amp; Penalties (350):</u>								
Civil & Criminal Fines & Penalties	115,800	53,645	46.3%	(4,255)		47,157	6,488	13.8%
Other Fines - Late Fees	78,370	51,811	66.1%	12,626		50,230	1,581	3.1%
<b>Total Fines &amp; Penalties (350)</b>	<b>194,170</b>	<b>105,456</b>	<b>54.3%</b>	<b>8,371</b>		<b>97,387</b>	<b>8,069</b>	<b>8.3%</b>
<u>Miscellaneous Revenues (360):</u>								
Interest Earnings	549,690	603,709	109.8%	328,864		61,584	542,125	880.3%
Rents and Leases	159,000	91,822	57.7%	12,322		85,700	6,122	7.1%
Contributions/Donations	10,000	-	0.0%	(5,000)		39,824	(39,824)	-100.0%
Other Miscellaneous	60,800	10,529	17.3%	(19,871)		43,756	(33,227)	-75.9%
<b>Total Miscellaneous Revenues (360)</b>	<b>779,490</b>	<b>706,060</b>	<b>90.6%</b>	<b>316,315</b>		<b>230,864</b>	<b>475,196</b>	<b>205.8%</b>
<u>Non-Revenues (380):</u>								
Interfund Loan Payment	1,140,000	-	0.0%	(570,000)		36,000	(36,000)	-100.0%
Refundable Deposits	143,620	37,772	26.3%	(34,038)		9,972	27,800	278.8%
<b>Total Non-Revenues (380)</b>	<b>1,283,620</b>	<b>37,772</b>	<b>2.9%</b>	<b>(604,038)</b>		<b>45,972</b>	<b>(8,200)</b>	<b>-17.8%</b>
<u>Other Financing Source (390):</u>								
Proceeds of Long-Term Debt	-	-	0.0%	-		93,610	(93,610)	-100.0%
Proceeds from Sale of Capital Assets	1,000	14,956	1495.6%	14,456		84,956	(70,000)	-82.4%
Transfers-In	4,339,252	2,442,176	56.3%	272,550		13,376,500	(10,934,324)	-81.7%
<b>Total Other Financing Source (390)</b>	<b>4,340,252</b>	<b>2,457,132</b>	<b>56.6%</b>	<b>287,006</b>		<b>13,555,066</b>	<b>(11,097,934)</b>	<b>-81.9%</b>
<b>Total Revenues</b>	<b>34,049,904</b>	<b>16,365,979</b>	<b>48.1%</b>	<b>(658,972)</b>		<b>28,111,908</b>	<b>(11,745,929)</b>	<b>-41.8%</b>
<b>Expenditures</b>								
General Government (510)	3,172,662	1,473,013	46.4%	113,318		1,301,303	171,710	13.2%
Public Safety (520)	7,037,063	3,393,629	48.2%	124,903		2,938,924	454,705	15.5%
Utilities (530)	7,105,042	3,262,241	45.9%	290,280		3,166,084	96,157	3.0%
Transportation & Airport (540)	2,846,317	1,033,297	36.3%	389,862		928,570	104,727	11.3%
Natural/Economic Environment (550)	1,038,401	296,410	28.5%	222,791		343,417	(47,007)	-13.7%
Social Services (560)	9,640	2,486	25.8%	2,334		10,217	(7,731)	-75.7%
Cultural & Recreation (570)	813,210	355,695	43.7%	50,910		332,332	23,363	7.0%
Non-Expenditures (580)	1,217,346	40,807	3.4%	567,866		44,773	(3,966)	-8.9%
Debt Service (591-593)	2,537,870	1,142,870	45.0%	126,065		1,138,540	4,330	0.4%
Capital Expenditures (594-595)	8,837,212	1,632,703	18.5%	2,785,903		628,775	1,003,928	159.7%
Transfers-Out (597)	4,339,252	2,442,176	56.3%	(272,550)		13,376,500	(10,934,324)	-81.7%
<b>Total Expenditures</b>	<b>38,954,015</b>	<b>15,075,327</b>	<b>38.7%</b>	<b>4,401,682</b>		<b>24,209,435</b>	<b>(9,134,108)</b>	<b>-37.7%</b>
<b>Increase (Decrease) in Cash &amp; Investments</b>	<b>(4,904,111)</b>	<b>1,290,652</b>	<b>-26.3%</b>	<b>3,742,710</b>		<b>3,902,473</b>	<b>(2,611,821)</b>	<b>-66.9%</b>
<b>Ending Cash and Investments</b>	<b>\$ 27,443,872</b>	<b>\$ 33,638,635</b>	<b>122.6%</b>	<b>3,742,710</b>		<b>\$ 30,612,260</b>	<b>\$ 3,026,375</b>	<b>9.9%</b>

**City of Chehalis**  
**Comparative Revenues, Expenditures, and Fund Balances - Budget to Actual**  
**Period Ending Through June 2023 and 2022**  
**General Fund**

YTD Target % \* 50.0% CORRECTED 8/14/2023

				<u>^Variance</u>		
	<u>2023</u>			<u>YTD</u>		
<u>General Fund (001)</u>	<u>Amended</u>	<u>YTD Actual</u>	<u>YTD % of</u>	<u>vs.Target</u>	<u>YTD Actual</u>	<u>Incr. (Decr.)</u>
	<u>Budget</u>	<u>6/30/2023</u>	<u>Budget</u>	<u>Positive</u>	<u>06/30/2022</u>	<u>2022-2023</u>
				<u>(Negative)</u>		
Beginning Fund Balance	\$ 3,586,011	\$ 3,586,011	100.0%	\$ -	\$ 2,713,504	\$ 872,507
<b>Revenues:</b>						
<b>Taxes:</b>						
Property Taxes	\$ 2,182,487	\$ 1,255,493	57.5%	\$ 164,249	\$ 1,247,073	\$ 8,420
Sales and Use Taxes	6,332,100	3,371,540	53.2%	205,490	3,048,850	322,690
Utility Taxes	1,667,800	920,182	55.2%	86,282	886,268	33,914
Other Taxes	\$56,600	\$32,476	57.4%	4,176	30,150	2,326
<b>Total Taxes</b>	<b>10,238,987</b>	<b>5,579,691</b>	<b>54.5%</b>	<b>460,197</b>	<b>5,212,341</b>	<b>367,350</b>
<b>Non-Tax Revenues:</b>						
Business Licenses and Permits	\$116,600	\$60,319	51.7%	2,019	\$62,312	(1,993)
Non-Business Licenses and Permits	319,800	109,702	34.3%	(50,198)	266,156	(156,454)
Intergovernmental Grants	\$115,760	\$122,433	105.8%	64,553	\$53,125	69,308
State Shared Revenues	287,871	178,742	62.1%	34,806	198,147	(19,405)
Charges for Goods & Services	481,100	226,081	47.0%	(14,469)	191,031	35,050
Fines and Forfeitures	115,900	53,645	46.3%	(4,305)	47,247	6,398
Interest Earnings	81,700	83,883	102.7%	43,033	9,483	74,400
Rents & Leases	155,400	86,202	55.5%	8,502	81,580	4,622
Misc. Other	53,600	22,295	41.6%	(4,505)	143,955	(121,660)
<b>Total Non-Tax Revenues</b>	<b>1,727,731</b>	<b>943,302</b>	<b>54.6%</b>	<b>79,436</b>	<b>1,053,036</b>	<b>(109,734)</b>
Transfers-in	182,867	60,000	32.8%	(31,434)	82,703	(22,703)
<b>Total Revenues</b>	<b>\$ 12,149,585</b>	<b>\$ 6,582,993</b>	<b>54.2%</b>	<b>\$ 508,199</b>	<b>\$ 6,348,080</b>	<b>\$ 234,913</b>
<b>Expenditures</b>						
City Council	\$ 103,670	\$ 44,237	42.7%	\$ 7,598	\$ 37,546	\$ 6,691
Municipal Court	353,099	179,711	50.9%	(3,161)	166,422	13,289
City Manager	227,029	113,592	50.0%	(77)	106,411	7,181
Finance	387,762	166,929	43.0%	26,952	143,669	23,260
City Clerk	117,145	58,586	50.0%	(13)	30,258	28,328
Legal Service	104,700	41,222	39.4%	11,128	34,904	6,318
Facilities and Parks	1,716,855	851,984	49.6%	6,444	741,531	110,453
Non-Departmental	2,223,189	1,453,630	65.4%	(342,035)	1,619,268	(165,638)
Human Resources	184,481	73,329	39.7%	18,912	64,418	8,911
Police	4,146,869	1,900,816	45.8%	172,619	1,576,750	324,066
Fire	2,519,057	1,384,271	55.0%	(124,742)	1,243,805	140,466
Planning & Building	1,159,914	383,277	33.0%	196,680	432,878	(49,601)
Recreation	484,383	187,185	38.6%	55,007	166,356	20,829
<b>Total Expenditures</b>	<b>13,728,153</b>	<b>\$ 6,838,769</b>	<b>49.8%</b>	<b>25,312</b>	<b>6,364,216</b>	<b>474,553</b>
Revenues Over (Under) Expenditures	\$ (1,578,568)	\$ (255,776)	16.2%	533,511	\$ (16,136)	\$ (239,640)
<b>Ending Fund Balance</b>	<b>\$ 2,007,443</b>	<b>\$ 3,330,235</b>	<b>165.9%</b>	<b>\$ 533,511</b>	<b>\$ 2,697,368</b>	<b>\$ 632,867</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 actual vs.Target . Positive if YTD actual revenue>target amount and YTD actual expenditure<target amount.

**City of Chehalis**  
**Expenditures by Category - Budget to Actual**  
**Period Ending Through June 2023 and 2022**  
**General Fund**

YTD Target % \*      50.00%

<b>GENERAL FUND (#001)</b>	<b>2023</b>		<b>YTD % of Budget</b>	<b>^Variance YTD vs.Target</b>		<b>YTD Actual 06/30/2022</b>	<b>Incr. (Decr.) 2022-2023</b>
	<b>Amended Budget</b>	<b>YTD Actual 6/30/2023</b>		<b>Positive (Negative)</b>	<b>YTD Actual 06/30/2022</b>		
<b>Expenditures by Category:</b>							
Salaries	\$ 5,905,957	\$ 2,811,737	47.6%	\$ 141,242	\$ 2,428,346	\$ 383,391	
Benefits	2,415,120	1,200,194	49.7%	7,366	1,090,338	109,856	
<b>Subtotal for Payroll</b>	<b>8,321,077</b>	<b>4,011,931</b>	<b>48.2%</b>	<b>148,608</b>	<b>3,518,684</b>	<b>493,247</b>	
Supplies	564,885	211,386	37.4%	71,060	188,173	23,213	
Services	3,196,038	1,413,543	44.2%	184,476	1,320,114	93,429	
Capital Outlay	279,367	67,850	24.3%	71,834	26,554	41,296	
Debt Service	17,710	9,445	53.3%	(590)	63,656	(54,211)	
Non-expense (582.589.*.00)	9,000	15,261	169.6%	(10,761)	2,659	12,602	
Transfers-out	1,880,226	1,372,845	73.0%	(432,732)	1,518,872	(146,027)	
Interfund Charges	(540,150)	(263,492)	48.8%	(6,583)	(274,496)	11,004	
<b>Total Expenditures</b>	<b>13,728,153</b>	<b>\$ 6,838,769</b>	<b>49.8%</b>	<b>25,312</b>	<b>6,364,216</b>	<b>474,553</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 actual vs.Target . Positive if YTD actual revenue>target amount and YTD actual expenditure<target amount.

**City of Chehalis**  
**Comparative Revenues and Expenditures - Budget to Actual**  
**Period Ending Through June 2023 and 2022**  
**Wastewater Fund**

YTD Target % \* YTD Target % \* 50.0%

<b>Wastewater Fund (404)</b>	<u>2023</u>	<u>YTD Actual</u>	<u>Budget</u>	<u>YTD % of</u>	<u>^Variance</u>	<u>YTD</u>	<u>YTD Actual</u>	<u>Incr. (Decr.)</u>
	<u>Amended</u> <u>Budget</u>	<u>6/30/2023</u>	<u>Balance</u> <u>6/30/2023</u>	<u>Budget</u>	<u>vs.Target</u> <u>Positive</u> <u>(Negative)</u>	<u>06/30/2022</u>	<u>2022-2023</u>	
Beginning Fund Balance	\$ 4,113,238	\$ 4,113,238		100.0%	\$ -	\$ 5,468,851	\$(1,355,613)	
<b>Revenues:</b>								
Intergovernmental Revenues	\$ -	\$ 3,104	\$ (3,104)	0.0%	\$ 3,104	\$ -	\$ 3,104	
Charges for Goods & Services:								
Charges for Services	5,117,900	2,753,966	2,363,934	53.8%	195,016	2,776,933	(22,967)	
Hookup/Connection Fee	100,200	15,150	85,050	15.1%	(34,950)	66,569	(51,419)	
Capacity Charge (Cost Share)	277,400	138,689	138,711	50.0%	(11)	175,000	(36,311)	
Total Charges for Goods & Services	5,495,500	2,907,805	2,587,695	52.9%	160,055	3,018,502	(110,697)	
Late Payment Fees	42,200	30,206	11,994	71.6%	9,106	28,604	1,602	
Miscellaneous:								
Interest Earnings	53,500	63,569	(10,069)	118.8%	36,819	11,620	51,949	
Miscellaneous other	4,300	4,542	(242)	105.6%	2,392	4,635	(93)	
Total Miscellaneous Revenues	57,800	68,111	(10,311)	117.8%	39,211	16,255	51,856	
<b>Total Operating Revenues</b>	<b>5,595,500</b>	<b>3,009,226</b>	<b>2,586,274</b>	<b>53.8%</b>	<b>211,476</b>	<b>3,063,361</b>	<b>(54,135)</b>	
<b>Other Fund Sources:</b>								
Debt Issue Proceeds	-	-	-	0.0%	-	-	-	
Other Proceeds	-	-	-	0.0%	-	-	-	
<b>Total Other Fund Source</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Total Revenues &amp; Fund Sources</b>	<b>\$ 5,595,500</b>	<b>\$ 3,009,226</b>	<b>\$ 2,586,274</b>	<b>53.8%</b>	<b>\$ 211,476</b>	<b>\$ 3,063,361</b>	<b>\$ (54,135)</b>	
<b>Expenditures:</b>								
<b>Operating Expenditures:</b>								
Wages	\$ 1,130,276	\$ 535,926	\$ 594,350	47.4%	\$ 29,212	\$ 487,686	\$ 48,240	
Benefits	555,260	262,566	292,694	47.3%	15,064	236,126	26,440	
Supplies	510,917	221,962	288,955	43.4%	33,497	236,432	(14,470)	
Services	1,533,678	790,621	743,057	51.6%	(23,782)	745,807	44,814	
<b>Total Operating Expenditures:</b>	<b>3,730,131</b>	<b>1,811,075</b>	<b>1,919,056</b>	<b>48.6%</b>	<b>53,991</b>	<b>1,706,051</b>	<b>105,024</b>	
<b>Other Expenditures:</b>								
Capital Outlays	-	-	-	0.0%	-	-	-	
Debt Service & Long-Term Lease	1,882,891	941,434	941,457	50.0%	12	941,262	172	
<b>Total Other Expenditures</b>	<b>1,882,891</b>	<b>941,434</b>	<b>941,457</b>	<b>50.0%</b>	<b>12</b>	<b>941,262</b>	<b>172</b>	
<b>Other Funding Use</b>								
Interfund Transfers Out to Capital	454,500	227,250	227,250	50.0%	-	2,000,000	(1,772,750)	
<b>Total Other Funding Use</b>	<b>454,500</b>	<b>227,250</b>	<b>227,250</b>	<b>50.0%</b>	<b>-</b>	<b>2,000,000</b>	<b>(1,772,750)</b>	
<b>Total Expenditures</b>	<b>\$ 6,067,522</b>	<b>\$ 2,979,759</b>	<b>\$ 3,087,763</b>	<b>49.1%</b>	<b>\$ 54,003</b>	<b>\$ 4,647,313</b>	<b>\$(1,667,554)</b>	
Revenues Over (Under) Expenditures	\$ (472,022)	\$ 29,467	\$ (501,489)	-6.2%	\$ 265,479	\$(1,583,952)	\$ 1,613,419	
<b>Ending Fund Balance</b>	<b>\$ 3,641,216</b>	<b>\$ 4,142,705</b>		<b>113.8%</b>	<b>\$ 265,479</b>	<b>\$ 3,884,899</b>	<b>\$ 257,806</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 actual vs. Target . Positive if YTD actual revenue > target amount and YTD actual expenditure < target amount.

**City of Chehalis**  
**Comparative Revenues and Expenditures - Budget to Actual**  
**Period Ending Through June 2023 and 2022**  
**Water Fund**

YTD Target % \* 50.0%

<b>Water Fund (405)</b>	<u>2023</u>		<u>YTD % of</u> <u>Budget</u>	<u>^Variance</u> <u>YTD</u> <u>vs. Target</u>	<u>YTD Actual</u> <u>06/30/2022</u>	<u>Incr. (Decr.)</u> <u>2022-2023</u>
	<u>Amended</u> <u>Budget</u>	<u>YTD Actual</u> <u>6/30/2023</u>		<u>Positive</u> <u>(Negative)</u>		
Beginning Fund Balance	\$ 2,091,950	\$ 2,091,950	100.0%	\$ -	\$ 7,866,126	\$(5,774,176)
<b><u>Revenues:</u></b>						
Intergovernmental Revenues	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -
Charges for Goods & Services:						
Charges for Services	\$ 2,975,190	\$ 1,329,251	44.7%	\$ (158,344)	\$ 1,298,516	\$ 30,735
Hookup/Connection Fee	109,200	12,426	11.4%	(42,174)	91,372	(78,946)
Total Charges for Goods & Services	3,084,390	1,341,677	43.5%	(200,518)	1,389,888	(48,211)
Late Payment Fees	30,000	16,280	54.3%	1,280	17,395	(1,115)
Miscellaneous Revenues:						
Interest Earnings	40,000	42,646	106.6%	22,646	10,011	32,635
Miscellaneous other	2,000	-	0.0%	(1,000)	25,000	(25,000)
Total Miscellaneous Revenues	42,000	42,646	101.5%	21,646	35,011	7,635
<b>Total Operating Revenues</b>	<b>3,156,390</b>	<b>1,400,603</b>	<b>44.4%</b>	<b>(177,592)</b>	<b>1,442,294</b>	<b>(41,691)</b>
<b>Other Funding Source</b>						
Customer Deposits	134,620	25,546	19.0%	(41,764)	8,884	16,662
Interfund Loan Repayment	-	-	0.0%	-	36,000	(36,000)
Debt Issue Proceeds	-	-	0.0%	-	-	-
Other Proceeds	1,000	14,027	1402.7%	13,527	-	14,027
<b>Total Other Fund Source</b>	<b>135,620</b>	<b>39,573</b>	<b>29.2%</b>	<b>(28,237)</b>	<b>44,884</b>	<b>(5,311)</b>
<b>Total Revenues &amp; Fund Sources</b>	<b>\$ 3,292,010</b>	<b>\$ 1,440,176</b>	<b>43.7%</b>	<b>\$ (205,829)</b>	<b>\$ 1,487,178</b>	<b>\$ (47,002)</b>
<b>Operating Expenditures</b>						
Wages	\$ 942,903	\$ 405,487	43.0%	65,965	\$ 467,830	(62,343)
Benefits	459,609	202,288	44.0%	27,517	220,839	(18,551)
Supplies	429,849	134,521	31.3%	80,404	131,408	3,113
Services	911,308	457,915	50.2%	(2,261)	401,697	56,218
<b>Total Operating Expenditures</b>	<b>2,743,669</b>	<b>1,200,211</b>	<b>43.7%</b>	<b>171,625</b>	<b>1,221,774</b>	<b>(21,563)</b>
<b>Other Expenditures</b>						
Debt Service & Long-Term Lease	233,770	1,922	0.8%	114,963	1,310	612
<b>Total Other Expenditures</b>	<b>233,770</b>	<b>1,922</b>	<b>0.8%</b>	<b>114,963</b>	<b>1,310</b>	<b>612</b>
<b>Other Funding Use</b>						
Refunds of Customer Deposits	68,346	25,546	37.4%	8,627	6,113	19,433
Interfund Transfers Out to Capital	868,300	434,150	50.0%	-	6,400,000	(5,965,850)
<b>Total Other Funding Use</b>	<b>936,646</b>	<b>459,696</b>	<b>49.1%</b>	<b>8,627</b>	<b>6,406,113</b>	<b>(5,946,417)</b>
<b>Total Expenditures</b>	<b>\$ 3,914,085</b>	<b>\$ 1,661,829</b>	<b>42.5%</b>	<b>\$ 295,215</b>	<b>\$ 7,629,197</b>	<b>\$ (5,967,368)</b>
<b>Revenues Over (Under) Expenditures</b>	<b>\$ (622,075)</b>	<b>\$ (221,653)</b>	<b>35.6%</b>	<b>\$ (501,044)</b>	<b>\$ (6,142,019)</b>	<b>\$ 5,920,366</b>
<b>Ending Fund Balance</b>	<b>\$ 1,469,875</b>	<b>\$ 1,870,297</b>	<b>127.2%</b>	<b>\$ (501,044)</b>	<b>\$ 1,724,107</b>	<b>\$ 146,190</b>

Foot Note:

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**City of Chehalis**  
**Comparative Revenues and Expenditures - Budget to Actual**  
**Period Ending Through June 2023 and 2022**  
**Storm & Surface Water Fund**

YTD Target % \* 50.0%

Storm Water Fund (406)	2023		YTD % of Budget	Variance YTD vs. Target		YTD Actual 06/30/2022	Incr. (Decr.) 2022-2023
	Amended Budget	YTD Actual 6/30/2023		Positive (Negative)	YTD Actual		
Beginning Fund Balance	\$ 361,034	\$ 361,034	100.0%	\$ -	\$ -	\$ 1,516,682	\$(1,155,648)
<b>Revenues:</b>							
Intergovernmental Revenue	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	\$ -
Charges for Goods & Services:							
Charges for Services	\$704,100	\$363,533	51.6%	\$11,483	\$370,604	\$370,604	-\$7,071
Hookup/Connection Fee	14,100	489	3.5%	(6,561)	2,836	2,836	(2,347)
Total Charges for Goods & Services	\$718,200	364,022	50.7%	4,922	373,440	373,440	(9,418)
Late Payment Fees	6,070	5,325	87.7%	2,290	4,115	4,115	1,210
Miscellaneous Revenues:							
Interest Earnings	8,000	8,609	107.6%	4,609	669	669	7,940
Miscellaneous other	-	-	0.0%	-	-	-	-
Total Miscellaneous Revenues	8,000	8,609	107.6%	4,609	669	669	7,940
<b>Total Operating Revenues</b>	<b>732,270</b>	<b>377,956</b>	<b>51.6%</b>	<b>11,821</b>	<b>378,224</b>	<b>378,224</b>	<b>(268)</b>
<b>Other Fund Sources:</b>							
Debt Issue Proceeds	-	-	0.0%	-	-	-	-
Other Proceeds	-	-	0.0%	-	-	-	-
<b>Total Other Fund Sources</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Revenues &amp; Fund Sources</b>	<b>\$ 732,270</b>	<b>\$ 377,956</b>	<b>51.6%</b>	<b>\$ 11,821</b>	<b>\$ 378,224</b>	<b>\$ 378,224</b>	<b>\$ (268)</b>
<b>Expenditures:</b>							
<b>Operating Expenditures:</b>							
Wages	\$ 273,396	\$ 111,477	40.8%	\$ 25,221	\$ 117,861	\$ 117,861	\$ (6,384)
Benefits	144,368	58,581	40.6%	13,603	62,600	62,600	(4,019)
Supplies	85,952	11,841	13.8%	31,135	13,085	13,085	(1,244)
Services	121,286	67,133	55.4%	(6,490)	42,599	42,599	24,534
<b>Total Operating Expenditures</b>	<b>625,002</b>	<b>249,032</b>	<b>39.8%</b>	<b>63,469</b>	<b>236,145</b>	<b>236,145</b>	<b>12,887</b>
<b>Other Expenditures:</b>							
Debt Service & Long-Term Lease	420	202	48.1%	8	670	670	(468)
<b>Total Other Expenditures</b>	<b>420</b>	<b>202</b>	<b>48.1%</b>	<b>8</b>	<b>670</b>	<b>670</b>	<b>(468)</b>
<b>Other Funding Use</b>							
Interfund Transfers Out to Capital	164,300	82,150	50.0%	-	1,295,000	1,295,000	(1,212,850)
<b>Total Other Funding Use</b>	<b>164,300</b>	<b>82,150</b>	<b>50.0%</b>	<b>-</b>	<b>1,295,000</b>	<b>1,295,000</b>	<b>(1,212,850)</b>
<b>Total Expenditures</b>	<b>\$ 789,722</b>	<b>\$ 331,384</b>	<b>42.0%</b>	<b>\$ 63,477</b>	<b>\$ 1,531,815</b>	<b>\$ 1,531,815</b>	<b>\$(1,200,431)</b>
Revenues Over (Under) Expenditures	\$ (57,452)	\$ 46,572	-81.1%	\$ (51,656)	\$(1,153,591)	\$(1,153,591)	\$ 1,200,163
<b>Ending Fund Balance</b>	<b>\$ 303,582</b>	<b>\$ 407,606</b>	<b>134.3%</b>	<b>\$ (51,656)</b>	<b>\$ 363,091</b>	<b>\$ 363,091</b>	<b>\$ 44,515</b>

Foot Note:

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^ Variance from YTD actual vs. Target . Positive if YTD actual revenue>target amount and YTD actual expenditure<target amount.

**City of Chehalis**  
**Comparative Revenues and Expenditures - Budget to Actual**  
**Period Ending Through June 2023 and 2022**  
**Wastewater Capital Fund**

YTD Target % \* 50.0%

<b>Wastewater Capital Fund (414)</b>	<b>2023</b>		<b>YTD % of Budget</b>	<b>^Variance YTD vs.Target</b>		<b>YTD Actual 06/30/2022</b>	<b>Incr. (Decr.) 2022-2023</b>
	<b>Amended Budget</b>	<b>YTD Actual 6/30/2023</b>		<b>Positive (Negative)</b>	<b>YTD Actual 06/30/2022</b>		
Beginning Fund Balance	\$ 2,127,688	\$ 2,127,688	100.0%	\$ -	\$ -	-	\$ 2,127,688
<b>Revenues:</b>							
Intergovernmental Revenues	\$ -	\$ -	0.0%	\$ -	\$ -	-	\$ -
Miscellaneous Revenue:							
Interest Earnings	28,000	25,183	89.9%	11,183	1,320	-	23,863
Miscellaneous other	-	-	0.0%	-	-	-	-
Total Miscellaneous Revneues	28,000	25,183	89.9%	11,183	1,320	-	23,863
<b>Total Operating Revenues</b>	<b>28,000</b>	<b>25,183</b>	<b>89.9%</b>	<b>11,183</b>	<b>1,320</b>	<b>-</b>	<b>23,863</b>
<b>Other Fund Sources:</b>							
Debt Issue Proceeds	-	-	0.0%	-	-	-	-
Interfund Transfers in from Operating	454,500	227,250	50.0%	-	2,000,000	-	(1,772,750)
<b>Total Other Fund Source</b>	<b>454,500</b>	<b>227,250</b>	<b>50.0%</b>	<b>-</b>	<b>2,000,000</b>	<b>-</b>	<b>(1,772,750)</b>
<b>Total Revenues &amp; Fund Sources</b>	<b>\$ 482,500</b>	<b>\$ 252,433</b>	<b>52.3%</b>	<b>\$ 11,183</b>	<b>\$ 2,001,320</b>	<b>\$ -</b>	<b>\$(1,748,887)</b>
<b>Expenditures:</b>							
<b>Operating Expenditures:</b>							
Services	\$ -	\$ 40	0.0%	\$ (40)	\$ -	-	\$ 40
<b>Total Operating Expenditures:</b>	<b>-</b>	<b>40</b>	<b>0.0%</b>	<b>(40)</b>	<b>-</b>	<b>-</b>	<b>40</b>
<b>Other Expenditures:</b>							
Capital Outlays	1,190,790	148,256	12.5%	447,139	16,593	-	131,663
<b>Total Other Expenditures</b>	<b>1,190,790</b>	<b>148,256</b>	<b>12.5%</b>	<b>447,139</b>	<b>16,593</b>	<b>-</b>	<b>131,663</b>
<b>Total Expenditures</b>	<b>\$ 1,190,790</b>	<b>\$ 148,296</b>	<b>12.5%</b>	<b>\$ 447,099</b>	<b>\$ 16,593</b>	<b>\$ -</b>	<b>\$ 131,703</b>
Revenues Over (Under) Expenditures	\$ (708,290)	\$ 104,137	-14.7%	\$ 458,282	\$ 1,984,727	-	\$(1,880,590)
<b>Ending Fund Balance</b>	<b>\$ 1,419,398</b>	<b>\$ 2,231,825</b>	<b>157.2%</b>	<b>\$ 458,282</b>	<b>\$ 1,984,727</b>	<b>\$ -</b>	<b>\$ 247,098</b>

Foot Note:

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^ Variance from YTD actual vs.Target . Positive if YTD actual revenue>target amount and YTD actual expenditure<target amount.

**City of Chehalis**  
**Comparative Revenues and Expenditures - Budget to Actual**  
**Period Ending Through June 2023 and 2022**  
**Water Capital Fund**

YTD Target % \* 50.0%

<b>Water Capital Fund (415)</b>	<b>2023</b>	<b>YTD Actual</b>	<b>YTD % of</b>	<b>^Variance</b>	<b>YTD Actual</b>	<b>Incr. (Decr.)</b>
	<b>Amended</b>			<b>YTD</b>		
	<b>Budget</b>	<b>6/30/2023</b>	<b>Budget</b>	<b>vs.Target</b>	<b>06/30/2022</b>	<b>2022-2023</b>
				<b>Positive</b>		
				<b>(Negative)</b>		
Beginning Fund Balance	\$ 6,223,241	\$ 6,223,241	100.0%	\$ -	\$ -	\$ 6,223,241
<b>Revenues:</b>						
Intergovernmental Revenues	\$ 1,091,000	\$ -	0.0%	\$ (545,500)	\$ -	\$ -
Miscellaneous Revenues:						
Interest Earnings	88,000	87,321	99.2%	43,321	6,991	80,330
Miscellaneous other	-	-	0.0%	-	-	-
Total Miscellaneous Revneues	88,000	87,321	99.2%	43,321	6,991	80,330
<b>Total Operating Revenues</b>	<b>1,179,000</b>	<b>87,321</b>	<b>7.4%</b>	<b>(502,179)</b>	<b>6,991</b>	<b>80,330</b>
<b>Other Funding Source</b>						
Debt Issue Proceeds	-	-	0.0%	-	-	-
Inerfund Transfers in from Operating	868,300	434,150	50.0%	-	6,400,000	(5,965,850)
<b>Total Other Fund Source</b>	<b>868,300</b>	<b>434,150</b>	<b>50.0%</b>	<b>-</b>	<b>6,400,000</b>	<b>(5,965,850)</b>
<b>Total Revenues &amp; Fund Sources</b>	<b>\$ 2,047,300</b>	<b>\$ 521,471</b>	<b>25.5%</b>	<b>\$ (502,179)</b>	<b>\$ 6,406,991</b>	<b>\$(5,885,520)</b>
<b>Expenditures</b>						
<b>Other Expenditures</b>						
Capital Outlays	2,532,845	544,876	21.5%	721,547	66,121	478,755
<b>Total Other Expenditures</b>	<b>2,532,845</b>	<b>544,876</b>	<b>21.5%</b>	<b>721,547</b>	<b>66,121</b>	<b>478,755</b>
<b>Total Expenditures</b>	<b>\$ 2,532,845</b>	<b>\$ 544,876</b>	<b>21.5%</b>	<b>\$ 721,547</b>	<b>\$ 66,121</b>	<b>\$ 478,755</b>
Revenues Over (Under) Expenditures	\$ (485,545)	\$ (23,405)	4.8%	\$(1,223,726)	\$ 6,340,870	\$(6,364,275)
<b>Ending Fund Balance</b>	<b>\$ 5,737,696</b>	<b>\$ 6,199,836</b>	<b>108.1%</b>	<b>\$(1,223,726)</b>	<b>\$ 6,340,870</b>	<b>\$ (141,034)</b>

Foot Note:

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**City of Chehalis**  
**Comparative Revenues and Expenditures - Budget to Actual**  
**Period Ending Through June 2023 and 2022**  
**Storm & Surface Water Capital Fund**

YTD Target % \* 50.0%

<b>Storm Water Capital Fund (416)</b>	<u>2023</u>		<u>YTD % of</u> <u>Budget</u>	<u>^Variance</u> <u>YTD</u> <u>vs. Target</u>		<u>YTD Actual</u> <u>06/30/2022</u>	<u>Incr. (Decr.)</u> <u>2022-2023</u>
	<u>Amended</u> <u>Budget</u>	<u>YTD Actual</u> <u>6/30/2023</u>		<u>Positive</u> <u>(Negative)</u>	<u>vs. Target</u>		
Beginning Fund Balance	\$ 1,403,758	\$ 1,403,758	100.0%	\$ -	\$ -	\$ -	\$ 1,403,758
<b><u>Revenues:</u></b>							
Intergovernmental Revenue	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	\$ -
<b>Operating Revenues:</b>							
Interest Earnings	28,000	30,722	109.7%	16,722	2,141	28,581	28,581
Miscellaneous other	-	-	0.0%	-	-	-	-
Total Miscellaneous Revenues	28,000	30,722	109.7%	16,722	2,141	28,581	28,581
<b>Total Operating Revenues</b>	<b>28,000</b>	<b>30,722</b>	<b>109.7%</b>	<b>16,722</b>	<b>2,141</b>	<b>28,581</b>	<b>28,581</b>
<b>Other Fund Sources:</b>							
Debt Issue Proceeds	-	-	0.0%	-	-	-	-
Interfund Transfers in from Operating	164,300	82,150	50.0%	-	1,295,000	(1,212,850)	(1,212,850)
<b>Total Other Fund Sources</b>	<b>164,300</b>	<b>82,150</b>	<b>50.0%</b>	<b>-</b>	<b>1,295,000</b>	<b>(1,212,850)</b>	<b>(1,212,850)</b>
<b>Total Revenues &amp; Fund Sources</b>	<b>\$ 192,300</b>	<b>\$ 112,872</b>	<b>58.7%</b>	<b>\$ 16,722</b>	<b>\$ 1,297,141</b>	<b>\$ (1,184,269)</b>	<b>\$ (1,184,269)</b>
<b><u>Expenditures:</u></b>							
<b>Other Expenditures</b>							
Capital Outlays	\$ 321,030	\$ 32,180	10.0%	\$ 128,335	\$ 9,405	\$ 22,775	\$ 22,775
<b>Total Other Expenditures</b>	<b>321,030</b>	<b>32,180</b>	<b>10.0%</b>	<b>128,335</b>	<b>9,405</b>	<b>22,775</b>	<b>22,775</b>
<b>Total Expenditures</b>	<b>321,030</b>	<b>32,180</b>	<b>10.0%</b>	<b>128,335</b>	<b>9,405</b>	<b>22,775</b>	<b>22,775</b>
Revenues Over (Under) Expenditures	\$ (128,730)	\$ 80,692	-62.7%	\$ (111,613)	\$ 1,287,736	\$ (1,207,044)	\$ (1,207,044)
<b>Ending Fund Balance</b>	<b>\$ 1,275,028</b>	<b>\$ 1,484,450</b>	<b>116.4%</b>	<b>\$ (111,613)</b>	<b>\$ 1,287,736</b>	<b>\$ 196,714</b>	<b>\$ 196,714</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 actual vs. Target . Positive if YTD actual revenue > target amount and YTD actual expenditure < target amount.

**City of Chehalis**  
**Comparative Revenues and Expenditures - Budget to Actual**  
**Period Ending Through June 2023 and 2022**  
**Airport Fund**

YTD Target % \* 50.0%

<b>Airport Fund (407)</b>	<b>2023</b>		<b>YTD % of Budget</b>	<b>^Variance YTD vs.Target Positive (Negative)</b>		<b>YTD Actual 06/30/2022</b>	<b>Incr. (Decr.) 2022-2023</b>
	<b>Amended Budget</b>	<b>YTD Actual 6/30/2023</b>		<b>YTD Actual vs.Target Positive (Negative)</b>	<b>YTD Actual 06/30/2022</b>		
Beginning Fund Balance	\$ 340,200	\$ 340,200	100.0%	\$ -	\$ 1,543,750	\$(1,203,550)	
<b>Revenues:</b>							
Intergovernmental Grants	425,250	-	0.0%	(212,625)	790,426	(790,426)	
<b>Charges for Goods &amp; Services:</b>							
Fuel sales	\$ 525,000	\$ 342,046	65.2%	\$ 79,546	\$ 298,485	\$ 43,561	
Rents & Leases	1,442,630	703,678	48.8%	(17,637)	694,303	9,375	
Miscellaneous other	1,000	929	92.9%	429	360	569	
Total Charged for Goods & Services	1,968,630	1,046,653	53.2%	62,338	993,148	53,505	
<b>Miscellaneous Revenues:</b>							
Interest Earnings	9,400	12,092	128.6%	7,392	1,705	10,387	
Total Miscellaneous Revenues	9,400	12,092	128.6%	7,392	1,705	10,387	
<b>Total Operating Revenues</b>	<b>2,403,280</b>	<b>1,058,745</b>	<b>44.1%</b>	<b>(142,895)</b>	<b>1,785,279</b>	<b>(726,534)</b>	
<b>Other Fund Sources:</b>							
Refundable Deposits	-	-	0.0%	-	-	-	
Proceeds from Sale of Capital Assets	-	-	0.0%	-	-	-	
Debt Proceeds (Bonds/Loans)	-	-	0.0%	-	-	-	
<b>Total Other Fund Sources</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Total Revenues &amp; Fund Sources</b>	<b>\$ 2,403,280</b>	<b>\$ 1,058,745</b>	<b>44.1%</b>	<b>\$ (142,895)</b>	<b>\$ 1,785,279</b>	<b>\$ (726,534)</b>	
<b>Expenditures:</b>							
Wages	\$ 337,103	\$ 148,861	44.2%	\$ 19,691	\$ 144,800	\$ 4,061	
Benefits	159,805	76,487	47.9%	3,416	74,626	1,861	
Supplies	455,094	231,077	50.8%	(3,530)	280,357	(49,280)	
Services	683,351	167,047	24.4%	174,629	108,685	58,362	
<b>Total Operating Expenditures</b>	<b>1,635,353</b>	<b>623,472</b>	<b>38.1%</b>	<b>194,206</b>	<b>608,468</b>	<b>15,004</b>	
<b>Other Expenditures:</b>							
Debt Service	73,255	60,002	81.9%	(23,374)	13,735	46,267	
Interfund Loan Payment	-	-	0.0%	-	36,000	(36,000)	
<b>Total Other Expenditures</b>	<b>73,255</b>	<b>60,002</b>	<b>81.9%</b>	<b>(23,374)</b>	<b>49,735</b>	<b>10,267</b>	
<b>Other Funding Use</b>							
Interfund Transfers out to Capital	83,800	41,900	50.0%	-	1,534,000	(1,492,100)	
<b>Total Other Funding Use</b>	<b>83,800</b>	<b>41,900</b>	<b>50.0%</b>	<b>-</b>	<b>1,534,000</b>	<b>(1,492,100)</b>	
<b>Total Expenditures</b>	<b>\$ 1,792,408</b>	<b>\$ 725,374</b>	<b>40.5%</b>	<b>\$ 170,832</b>	<b>\$ 2,192,203</b>	<b>\$(1,466,829)</b>	
Revenues Over (Under) Expenditures	\$ 610,872	\$ 333,371	54.6%	\$ (313,727)	\$ (406,924)	\$ 740,295	
<b>Ending Fund Balance</b>	<b>\$ 951,072</b>	<b>\$ 673,571</b>	<b>70.8%</b>	<b>\$ (313,727)</b>	<b>\$ 1,136,826</b>	<b>\$ (463,255)</b>	

Foot Note:

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^ Variance from YTD actual vs.Target . Positive if YTD actual revenue>target amount and YTD actual expenditure<target amount.

**City of Chehalis**  
**Comparative Revenues and Expenditures - Budget to Actual**  
**Period Ending Through June 2023 and 2022**  
**Airport Capital Fund**

YTD Target % \* 50.00%

<b><u>Airport Capital Fund (417)</u></b>	<b><u>2023</u></b>	<b><u>YTD Actual</u></b>	<b><u>YTD % of</u></b>	<b><u>^Variance</u></b>	<b><u>YTD</u></b>	<b><u>YTD Actual</u></b>	<b><u>Incr. (Decr.)</u></b>
	<b><u>Amended</u></b>	<b><u>6/30/2023</u></b>	<b><u>Budget</u></b>	<b><u>vs.Target</u></b>	<b><u>Positive</u></b>	<b><u>06/30/2022</u></b>	<b><u>2022-2023</u></b>
	<b><u>Budget</u></b>	<b><u>6/30/2023</u></b>	<b><u>Budget</u></b>	<b><u>(Negative)</u></b>	<b><u>(Negative)</u></b>	<b><u>06/30/2022</u></b>	<b><u>2022-2023</u></b>
Beginning Fund Balance	\$ 1,974,125	\$ 1,974,125	100.0%	\$ -	\$ -	\$ -	\$ 1,974,125
<b>Revenues:</b>							
<b>Operating Revenues:</b>							
Intergovernmental - Capital Grants	\$ -	\$ -	0.0%	\$ -	\$ -	\$ -	\$ -
Interest Earnings	40,000	42,245	105.6%	22,245	2,516	2,516	39,729
<b>Total Operating Revenues</b>	<b>40,000</b>	<b>42,245</b>	<b>105.6%</b>	<b>22,245</b>	<b>2,516</b>	<b>2,516</b>	<b>39,729</b>
<b>Other Fund Sources:</b>							
Debt Proceeds (Bonds/Loans)	-	-	0.0%	-	93,610	93,610	(93,610)
Interfund Transfers in from Operating	83,800	41,900	50.0%	-	1,534,000	1,534,000	(1,492,100)
<b>Total Other Fund Sources</b>	<b>83,800</b>	<b>41,900</b>	<b>50.0%</b>	<b>-</b>	<b>1,627,610</b>	<b>1,627,610</b>	<b>(1,585,710)</b>
<b>Total Revenues &amp; Fund Sources</b>	<b>\$ 123,800</b>	<b>\$ 84,145</b>	<b>68.0%</b>	<b>\$ 22,245</b>	<b>\$ 1,630,126</b>	<b>\$ 1,630,126</b>	<b>\$ (1,545,981)</b>
<b>Expenditures:</b>							
<b>Interest Earnings</b>							
Capital Outlays	95,000	76,866	80.9%	(29,366)	120,823	120,823	(43,957)
<b>Total Other Expenditures</b>	<b>95,000</b>	<b>76,866</b>	<b>80.9%</b>	<b>(29,366)</b>	<b>120,823</b>	<b>120,823</b>	<b>(43,957)</b>
<b>Total Expenditures</b>	<b>\$ 95,000</b>	<b>\$ 76,866</b>	<b>80.9%</b>	<b>\$ (29,366)</b>	<b>\$ 120,823</b>	<b>\$ 120,823</b>	<b>\$ (43,957)</b>
Revenues Over (Under) Expenditures	\$ 28,800	\$ 7,279	25.3%	\$ 51,611	\$ 1,509,303	\$ 1,509,303	\$ (1,502,024)
<b>Ending Fund Balance</b>	<b>\$ 2,002,925</b>	<b>\$ 1,981,404</b>	<b>98.9%</b>	<b>\$ 51,611</b>	<b>\$ 1,509,303</b>	<b>\$ 1,509,303</b>	<b>\$ 472,101</b>

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**City of Chehalis**  
**Comparative Revenues, Expenditures, and Fund Balances - Budget to Actual**  
**Period Ending Through June 2023 and 2022**  
**General Fund**

YTD Target % \* 50.0% CORRECTED 8/14/2023

				<u>^Variance</u>		
	<u>2023</u>			<u>YTD</u>		
<u>General Fund (001)</u>	<u>Amended</u>	<u>YTD Actual</u>	<u>YTD % of</u>	<u>vs.Target</u>	<u>YTD Actual</u>	<u>Incr. (Decr.)</u>
	<u>Budget</u>	<u>6/30/2023</u>	<u>Budget</u>	<u>Positive</u>	<u>06/30/2022</u>	<u>2022-2023</u>
				<u>(Negative)</u>		
Beginning Fund Balance	\$ 3,586,011	\$ 3,586,011	100.0%	\$ -	\$ 2,713,504	\$ 872,507
<b>Revenues:</b>						
<b>Taxes:</b>						
Property Taxes	\$ 2,182,487	\$ 1,255,493	57.5%	\$ 164,249	\$ 1,247,073	\$ 8,420
Sales and Use Taxes	6,332,100	3,371,540	53.2%	205,490	3,048,850	322,690
Utility Taxes	1,667,800	920,182	55.2%	86,282	886,268	33,914
Other Taxes	\$56,600	\$32,476	57.4%	4,176	30,150	2,326
<b>Total Taxes</b>	<b>10,238,987</b>	<b>5,579,691</b>	<b>54.5%</b>	<b>460,197</b>	<b>5,212,341</b>	<b>367,350</b>
<b>Non-Tax Revenues:</b>						
Business Licenses and Permits	\$116,600	\$60,319	51.7%	2,019	\$62,312	(1,993)
Non-Business Licenses and Permits	319,800	109,702	34.3%	(50,198)	266,156	(156,454)
Intergovernmental Grants	\$115,760	\$122,433	105.8%	64,553	\$53,125	69,308
State Shared Revenues	287,871	178,742	62.1%	34,806	198,147	(19,405)
Charges for Goods & Services	481,100	226,081	47.0%	(14,469)	191,031	35,050
Fines and Forfeitures	115,900	53,645	46.3%	(4,305)	47,247	6,398
Interest Earnings	81,700	83,883	102.7%	43,033	9,483	74,400
Rents & Leases	155,400	86,202	55.5%	8,502	81,580	4,622
Misc. Other	53,600	22,295	41.6%	(4,505)	143,955	(121,660)
<b>Total Non-Tax Revenues</b>	<b>1,727,731</b>	<b>943,302</b>	<b>54.6%</b>	<b>79,436</b>	<b>1,053,036</b>	<b>(109,734)</b>
Transfers-in	182,867	60,000	32.8%	(31,434)	82,703	(22,703)
<b>Total Revenues</b>	<b>\$ 12,149,585</b>	<b>\$ 6,582,993</b>	<b>54.2%</b>	<b>\$ 508,199</b>	<b>\$ 6,348,080</b>	<b>\$ 234,913</b>
<b>Expenditures</b>						
City Council	\$ 103,670	\$ 44,237	42.7%	\$ 7,598	\$ 37,546	\$ 6,691
Municipal Court	353,099	179,711	50.9%	(3,161)	166,422	13,289
City Manager	227,029	113,592	50.0%	(77)	106,411	7,181
Finance	387,762	166,929	43.0%	26,952	143,669	23,260
City Clerk	117,145	58,586	50.0%	(13)	30,258	28,328
Legal Service	104,700	41,222	39.4%	11,128	34,904	6,318
Facilities and Parks	1,716,855	851,984	49.6%	6,444	741,531	110,453
Non-Departmental	2,223,189	1,453,630	65.4%	(342,035)	1,619,268	(165,638)
Human Resources	184,481	73,329	39.7%	18,912	64,418	8,911
Police	4,146,869	1,900,816	45.8%	172,619	1,576,750	324,066
Fire	2,519,057	1,384,271	55.0%	(124,742)	1,243,805	140,466
Planning & Building	1,159,914	383,277	33.0%	196,680	432,878	(49,601)
Recreation	484,383	187,185	38.6%	55,007	166,356	20,829
<b>Total Expenditures</b>	<b>13,728,153</b>	<b>\$ 6,838,769</b>	<b>49.8%</b>	<b>25,312</b>	<b>6,364,216</b>	<b>474,553</b>
Revenues Over (Under) Expenditures	\$ (1,578,568)	\$ (255,776)	16.2%	533,511	\$ (16,136)	\$ (239,640)
<b>Ending Fund Balance</b>	<b>\$ 2,007,443</b>	<b>\$ 3,330,235</b>	<b>165.9%</b>	<b>\$ 533,511</b>	<b>\$ 2,697,368</b>	<b>\$ 632,867</b>

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