

# **City of Chehalis**



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

**For the Period Ending  
September 30, 2021  
(January through June)**

**City of Chehalis, Washington**

**CHEHALIS CITY COUNCIL MEETING  
AGENDA REPORT**

**TO:** The Honorable Mayor and City Council  
**FROM:** Jill Anderson, City Manager  
**BY:** Chun Saul, Finance Director  
**MEETING OF:** October 25, 2021  
**SUBJECT:** 2021 Third Quarter Financial Status Report

**DISCUSSION**

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

**CITY-WIDE OVERVIEW**

Overall, on a city-wide basis, the city has received \$21,899,966 or 72.6% of the 2021 total revenue budget (including transfers-in) and has expensed \$19,313,641 or 62.8% of the 2021 total expenditure budget (including transfers-out) through September 30, 2021. Total revenues exceeded total expenditures by \$2,586,325. The city-wide total fund balance as of September 30, 2021, is \$27,731,403.

	2021 Amended Budget	YTD Actual 9/30/2021	YTD % of Budget	YTD Variance Actual to Target Positive (Negative)
<b>City-Wide, All Funds</b>				
Revenues & Transfers In	\$ 30,181,683	\$ 21,899,966	72.6%	\$ (736,296)
Expenditures & Transfers Out	30,772,093	19,313,641	62.8%	3,765,429
Excess Revenue Over (under) Expendit	(590,410)	2,586,325	-438.1%	\$ 3,029,133
Beginning Cash & Investments	25,145,078	25,145,078	100.0%	
Ending Cash & Investments	\$ 24,554,668	\$ 27,731,403	112.9%	

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 \$736,296 or 2.4% below the nine-month target amount. The key contributing factor for this variance is due to intergovernmental grant receipts.

- Intergovernmental grants and state shared revenues received through September is \$811,853 below the nine-month target amount. The grants are reimbursement-based grants and include state TIB grant for a transportation project and Federal FAA grant for an Airport project. After eligible costs are incurred, grant billings will be submitted for reimbursements.
- Whereas the City’s total tax revenues are ahead of the nine-month target amounts. Below table provides a summary of all tax revenues.

City-wide Tax Revenues	2021 Budget	YTD Actual 9/30/2021	Prct Rec'd	Variance to YTD Target
Property taxes	\$ 1,980,859	\$ 1,192,877	60.2%	\$ (292,767)
Sales tax	5,718,100	4,518,977	79.0%	230,402
Utility tax	1,619,400	1,326,824	81.9%	112,274
Leasehold tax	54,700	41,055	75.1%	30
Sales tax - TBD	1,286,000	1,022,923	79.5%	58,423
Hotel/Motel tax	219,500	188,392	85.8%	23,767
REET	224,900	294,341	130.9%	125,666
<b>TOTALS</b>	<b>\$ 11,103,459</b>	<b>\$ 8,585,389</b>	<b>77.3%</b>	<b>\$ 257,795</b>

The City has expensed 62.8% of the 2021 budget through September. This is \$3,765,429 or 12.2% below the nine-month target amount. About \$1,809,966 or 48% of the variance is related to capital project expenditures. Total 2021 capital budget is \$7,045,723 and only 49.3% of the 2021 capital budget has been used through September. Operating expenditures through September is about 68.1% of the 2021 budget and is \$1,328,923 or 6.9% below the nine-months 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 sections below.

**GENERAL FUND OVERVIEW**

The General Fund’s YTD total revenue is \$8,299,699 or 75.2% of the 2021 budget. This is \$23,596 or 0.2% above the nine-month target amount.

YTD total expenditures and transfers is \$7,878,609 or 68.9% of the 2021 budget. This is \$703,704 or 6.1% below the nine-month target amount.

YTD total revenues exceeded the total expenditures by \$421,090. The ending cash and investments (fund balance) as of September 30, 2021, is \$2,661,829, which is about 24.1% of the 2021 general fund revenue budget.

General Fund Summary	2021 Amended Budget	YTD Actual 9/30/2021	YTD Actual % of Budget	YTD Variance
				Actual to Target Positive (Negative)
Revenues & Transfers-In	\$ 11,034,803	\$ 8,299,699	75.2%	\$ 23,596
Expenditures & Transfers-out	11,443,082	7,878,609	68.9%	703,704
Revenues Over (Under) Expenditures	(408,279)	421,090	-103.1%	727,300
Beginning Fund Balance	2,240,739	2,240,739		
Ending Fund Balance	\$ 1,832,460	\$ 2,661,829		
Ending Fund Balance % of Revenue	16.6%	24.1%		

**General Fund Revenues:**

2021 YTD total tax revenues is \$7,079,733 or 75.5% of the 2021 budget. This is \$49,939 above the nine-month target amount. 2021 YTD tax revenues increased \$772,781 or 12.3% when compared to this time last year. Total tax revenues make up 85.3% of total general fund revenues received through September 2021.

General Fund Revenues	2021 Budget	YTD Actual 9/30/2021	YTD % of Budget		YTD Actual 9/30/2020	2020-20201 Comparison	
			Rec'd	Target vs. Actual		YTD	% Incr. (decr.)
Property Taxes	\$ 1,980,859	\$ 1,192,877	60.2%	\$ (292,767)	\$ 1,150,165	\$ 42,712	3.7%
Sales and Use Taxes	5,718,100	4,518,977	79.0%	230,402	3,874,093	644,884	16.6%
Utility Taxes	1,619,400	1,326,824	81.9%	112,274	1,237,453	89,371	7.2%
Other Taxes	54,700	41,055	75.1%	30	45,241	(4,186)	-9.3%
Subtotal for Tax Revenues	9,373,059	7,079,733	75.5%	49,939	6,306,952	772,781	12.3%
Licenses and Permits	335,720	328,648	97.9%	76,858	152,842	175,806	115.0%
Intergovernmental	623,361	342,957	55.0%	(124,564)	326,121	16,836	5.2%
Charges for Goods & Services	410,575	332,672	81.0%	24,741	144,816	187,856	129.7%
Fines and Forfeitures	120,705	80,462	66.7%	(10,067)	88,482	(8,020)	-9.1%
Miscellaneous	171,383	135,227	78.9%	6,690	157,704	(22,477)	-14.3%
Subtotal for Non-Tax Revenues	1,661,744	1,219,966	73.4%	(26,342)	869,965	350,001	40.2%
Total Revenues	\$ 11,034,803	\$ 8,299,699	75.2%	\$ 23,597	\$ 7,176,917	\$ 1,122,782	15.6%

**Property Tax:** YTD received is \$1,192,877 which is \$292,767 or 14.8% below the nine-month target amount. This is normal trend for this time of the year.

**Sales Tax:** YTD received is \$4,518,977 or 79.0% of the 2021 budget. This is \$230,402 or 4.0% above the nine-month target amount. 2021 YTD sales tax revenue increased \$644,884 or about 16.6% when compared to 2020 YTD sales tax revenue. Sales tax is the City’s largest revenue source and makes up 54.4% of the total general fund revenues received through September 2021.



The 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 \$1,326,824 or 81.9% of the 2021 budget and is \$112,274 above the nine-month target amount. 2021 YTD utility tax revenue increased \$89,371 or 7.2% when compared to this time last year. Telephone utility tax revenue continues to decline while electricity and gas utility tax revenues increased from this time last year.

**Licenses and Permits:** Total YTD received is \$328,648 or 97.9% of the 2021 budget and is \$76,858 above the nine-month target amount. 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 at the end of September. YTD building permit fee revenue is \$222,664 or 108.4% of the 2021 budget. 2021 YTD building permit fee increased \$163,041 or 273.5% when compared to this time last year.

**Intergovernmental Revenue:** YTD total received is \$342,957 or 55.0% 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 \$332,672 or 81.0% of the 2021 budget. This category includes charges for fire and police services, plan review fees, and recreation program fees. Recreation program fees make up about 45% of the budget in this category. YTD recreation program revenue is \$150,633 or 69.6% of the 2021 budget. Plan review fees received to-date is \$115,000 or 107.5% of the 2021 budget. 2021 YTD plan review fee revenues increased 85,698 or 292.5% when compared to this time last year.

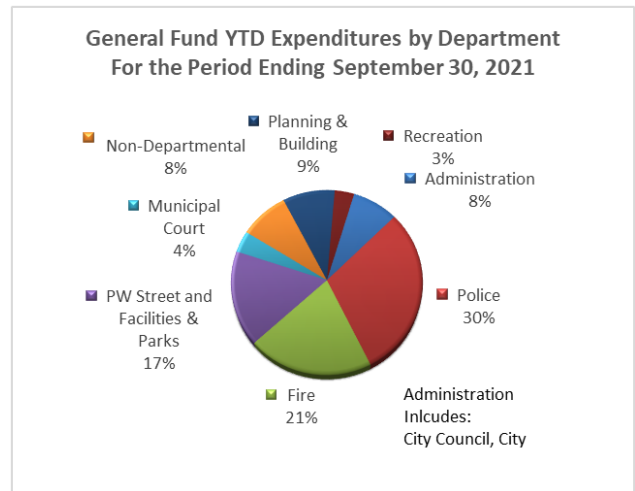
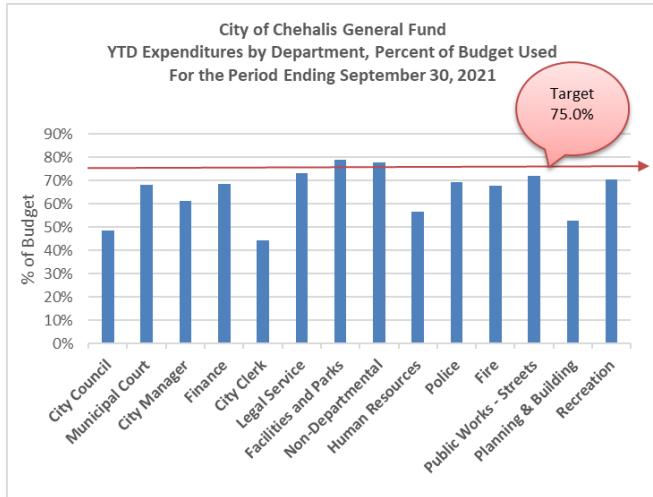
**Miscellaneous:** Total YTD revenues is \$135,227 or 78.9% of the 2021 budget. This amount includes field and facility rentals, interest earnings, seizures & forfeitures, proceeds of surplus sales, and insurance recoveries, etc. YTD downtown parking fees collected is \$13,407. YTD recreation fields and facility rental revenue is \$43,650.

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

YTD expenditures and transfers through September is \$7,878,609 or 68.9% of the 2021 budget. This is \$703,704 or about 6.1% below the nine-month target amount. YTD expenditures for most departments are within the nine-month target amount with the following exceptions:

- Facilities and Parks department has used 78.9% of their 2021 budget through September. This exceeds the nine-month target amount by \$26,619. Summer months are busy for this department. Hiring several seasonal hourly staff and purchasing bulk of maintenance supplies in the second and third quarters are the key contributing factors for this variance.
- Non-departmental department has used 77.7% of the 2021 budget through September. This exceeds the nine-month target amount by \$50,207. 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 September.

YTD expenditures for public safety (police and fire) and Public Works Street and Facilities and Parks make up about 50.7% and 17.0% of the general fund total expenditures, respectively.



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

## ENTERPRISE FUND OVERVIEW

### Wastewater Fund

YTD total revenues received is \$4,295,304 or 77.6% of the 2021 budget. This is \$146,521 above the nine-month target amount. YTD charges for services (rate billing) exceeded the nine-month target amount by \$173,286 or 3.4%. YTD hookup/connection fee revenue is 104.8% of the 2021 budget.

YTD operating expenditures is \$2,429,355 or 71.0% of the 2021 budget. This is \$136,696 or 4.0% below the nine-month target amount. Debt service payment to-date is 51.1% of the 2021 budget, and capital expenditures to-date is 63.6% of the 2021 budget.

YTD total revenues exceeded total expenditures by \$580,480 at the end of September 2021.

### Water Fund

YTD total revenues received is \$2,300,792 or 71.0% of the 2021 budget. This is \$128,156 or 4.0% below the nine-month target amount.

YTD charges for services (rate billing) is 71.9% of the 2021 budget. This is \$90,901 or 3.1% below the nine-month target amount. However, 2021 YTD revenue for water services increased \$142,054 when compared to 2020 YTD. Historically, water consumptions go up during the summer and fall months.

YTD operating expenditures is \$1,669,712 or 67.9% of the 2021 budget. This is \$175,479 below the nine-month target amount. Total capital expenditures to-date is 48.3% of the 2021 budget while debt services payment is 99.8% of the 2021 budget.

YTD total expenditures exceeded the total revenues by \$211,855 at the end of September 2021.

**Storm and Surface Water Fund**

YTD total revenues received is \$543,250 or 76.5% of the 2021 budget. This is \$10,926 or 1.5% above the nine-month target amount.

YTD operating expenditures is \$291,345 or 52.6% of the 2021 budget. This is \$124,305 below the nine-month target amount. The key contributing factors for this variance include 1) hiring delay for the Street Superintendent position, which is 50% funded by the Storm and Surface Water Fund 2) only 23.3% of operating supplies budget has been used through the end of September.

YTD capital expenditure is \$321,510 or 81.7% of the 2021 budget.

YTD total expenditures exceeded the total revenues by \$69,942 at the end September 2021.

**Airport Fund**

YTD total revenues received is \$2,315,174 or 55.0% of the 2021 budget. This is \$839,669 below the nine-month target amount. The key contributing factors for this variance include 1) Federal FAA grant for the Airport pavement project is budgeted for \$1,346,070 and only 32.0% or \$472,071 has been received through September 2) CARB loan proceeds for the above ground fuel storage project was budgeted for \$750,000 but only \$362,760 or 48.4% has been received through September.

Fuel sales and rental/lease revenues to-date is \$35,693 or about 1.7% below the nine-month target amount.

YTD operating expenditures is \$983,716 or 75.6% of the 2021 budget. This is \$7,689 above the nine-month target amount. 2021 capital expenditure budget is \$2,118,930, but only \$330,913 or 15.6% of the 2021 budget has been used through September.

YTD total revenues exceeded total expenditures by \$902,943 at the end September 2021.

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

The city’s total cash, deposits, and investments as of September 30, 2021, is \$27,731,403. About 86.0% or \$23,808,307 is invested and earns interests. The remaining 14.0% or \$3,923,096 is deposited in non-interest-bearing checking accounts to cover on-going cash flow needs.

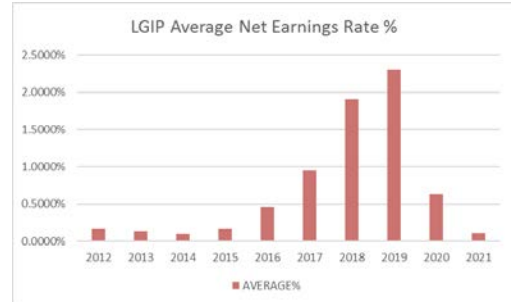
A summary of cash funds and investment types are as follows:

City of Chehalis Cash, Deposits & Investments - Total Combined All Funds		
Account Type	Balance 9/30/2021	% of Total
Checking & Revolving Cash Fund	\$ 3,923,096	14%
Local Government Investment Pool (LGIP)	18,733,010	68%
US Govt Agency Securities (Bonds)	5,075,297	18%
Total	\$ 27,731,403	100%

**Only \$2,661,829 or 9.6% 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.**

2021 YTD total investment interest earnings through September 30, 2021, is \$24,119. This is a \$132,710 decrease from this time last year.

YTD average net earnings rates for LGIP for 2021 and 2020 were 0.1096% and 0.7942%, respectively. The LGIP net earnings rate has declined from 1.7225% in January 2020 to 0.0870% in September 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 Third Quarter Financial Statements - All Funds  
As of September 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 9/30/2021 Actual	YTD % of Balance Budget	2021 Amended Budget	YTD 9/30/2021 Actual	YTD % of Balance Budget	2021 Amended Budget	YTD 9/30/2021 Actual	2021 Amended Budget	YTD 9/30/2021 Actual		
<b>General Fund &amp; Sub-Funds:</b>														
General Fund	\$ 2,240,739	\$ 2,240,739	\$ 11,034,803	\$ 8,299,699	\$ 2,735,104	75.2%	\$ 11,443,082	\$ 7,878,609	\$ 3,564,473	68.9%	\$ (408,279)	\$ 421,090	1,832,460	\$ 2,661,829
<b>Sub-funds:</b>														
Dedicated Street Fund	188,475	188,475	116,950	101,119	15,831	86.5%	184,520	41,977	142,543	22.7%	(67,570)	59,142	120,905	247,617
Building Abatement Fund	51,614	51,614	100	35	65	35.0%	-	-	-	0.0%	100	35	51,714	51,649
Compensated Absences Fund	198,020	198,020	200,400	200,133	267	99.9%	151,000	151,086	(86)	100.1%	49,400	49,047	247,420	247,067
LEOFF 1 OPEB Reserve Fund	101,107	33,607	166,100	94,643	71,457	57.0%	168,300	89,720	78,580	53.3%	(2,200)	4,923	98,907	38,530
Federal & State Grant Fund	-	-	1,066,299	1,068,602	(2,303)	100.2%	335,181	-	335,181	0.0%	731,118	1,068,602	731,118	1,068,602
Automotive/Equip. Reserve Fund	108,178	108,178	206,514	206,557	(43)	100.0%	46,500	83	46,417	0.2%	160,014	206,474	268,192	314,652
<i>Total sub-funds</i>	<i>647,394</i>	<i>579,894</i>	<i>1,756,363</i>	<i>1,671,089</i>	<i>85,274</i>	<i>95.1%</i>	<i>885,501</i>	<i>282,866</i>	<i>602,635</i>	<i>31.9%</i>	<i>870,862</i>	<i>1,388,223</i>	<i>1,518,256</i>	<i>1,968,117</i>
<b>Total General Fund and Sub-Funds</b>	<b>2,888,133</b>	<b>2,820,633</b>	<b>12,791,166</b>	<b>9,970,788</b>	<b>2,820,378</b>	<b>78.0%</b>	<b>12,328,583</b>	<b>8,161,475</b>	<b>4,167,108</b>	<b>66.2%</b>	<b>462,583</b>	<b>1,809,313</b>	<b>3,350,716</b>	<b>4,629,946</b>
<b>Special Revenue Funds:</b>														
Arterial Street Fund	98,528	98,528	160,600	104,901	55,699	65.3%	168,300	133,850	34,450	79.5%	(7,700)	(28,949)	90,828	69,579
Transportation Benefit Dist. Fund	3,105,160	3,105,160	1,751,740	1,041,089	710,651	59.4%	1,637,650	1,049,457	588,193	64.1%	114,090	(8,368)	3,219,250	3,096,792
Tourism Fund	110,053	110,053	219,500	188,467	31,033	85.9%	256,563	130,634	125,929	50.9%	(37,063)	57,833	72,990	167,886
Community Block Grant Fund	24,592	24,592	50	17	33	34.0%	1,000	-	1,000	0.0%	(950)	17	23,642	24,609
HUD Block Grant Fund	88,424	88,424	180	60	120	33.3%	2,000	-	2,000	0.0%	(1,820)	60	86,604	88,484
<b>Total Special Revenue Funds</b>	<b>3,426,757</b>	<b>3,426,757</b>	<b>2,132,070</b>	<b>1,334,534</b>	<b>797,536</b>	<b>62.6%</b>	<b>2,065,513</b>	<b>1,313,941</b>	<b>751,572</b>	<b>63.6%</b>	<b>66,557</b>	<b>20,593</b>	<b>3,493,314</b>	<b>3,447,350</b>
<b>Debt Service Funds:</b>														
2011 G.O. Bond Fund	5	5	301,934	301,933	1	100.0%	301,934	211,995	89,939	70.2%	-	89,938	5	89,943
<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>211,995</b>	<b>89,939</b>	<b>70.2%</b>	<b>-</b>	<b>89,938</b>	<b>5</b>	<b>89,943</b>
<b>Capital Project Funds:</b>														
Public Facilities Reserve Fund	958,474	958,474	711,982	306,524	405,458	43.1%	1,260,185	985,703	274,482	78.2%	(548,203)	(679,179)	410,271	279,295
First Quarter REET Fund	217,375	217,375	115,100	147,302	(32,202)	128.0%	130,196	130,195	1	100.0%	(15,096)	17,107	202,279	234,482
Second Quarter REET Fund	240,627	240,627	110,700	147,356	(36,656)	133.1%	75,131	75,131	-	100.0%	35,569	72,225	276,196	312,852
<b>Total Capital Project Funds</b>	<b>1,416,476</b>	<b>1,416,476</b>	<b>937,782</b>	<b>601,182</b>	<b>336,600</b>	<b>64.1%</b>	<b>1,465,512</b>	<b>1,191,029</b>	<b>274,483</b>	<b>81.3%</b>	<b>(527,730)</b>	<b>(589,847)</b>	<b>888,746</b>	<b>826,629</b>
<b>Proprietary Funds:</b>														
Garbage Fund	8,318	8,318	6,115	4,910	1,205	80.3%	6,100	3,652	2,448	59.9%	15	1,258	8,333	9,576
Wastewater Fund	5,368,364	5,368,364	5,531,711	4,295,304	1,236,407	77.6%	5,812,570	3,714,824	2,097,746	63.9%	(280,859)	580,480	5,087,505	5,948,844
Water Fund	7,990,124	7,990,124	3,238,597	2,300,792	937,805	71.0%	3,918,107	2,512,647	1,405,460	64.1%	(679,510)	(211,855)	7,310,614	7,778,269
Storm & Surface Water Fund	1,699,119	1,699,119	709,765	543,250	166,515	76.5%	948,100	613,192	334,908	64.7%	(238,335)	(69,942)	1,460,784	1,629,177
Airport Fund	1,391,726	1,391,726	4,206,458	2,315,174	1,891,284	55.0%	3,601,769	1,412,231	2,189,538	39.2%	604,689	902,943	1,996,415	2,294,669
<b>Total Proprietary Funds</b>	<b>16,457,651</b>	<b>16,457,651</b>	<b>13,692,646</b>	<b>9,459,430</b>	<b>4,233,216</b>	<b>69.1%</b>	<b>14,286,646</b>	<b>8,256,546</b>	<b>6,030,100</b>	<b>57.8%</b>	<b>(594,000)</b>	<b>1,202,884</b>	<b>15,863,651</b>	<b>17,660,535</b>
<b>Fiduciary Funds:</b>														
Firemen's' Pension Fund	956,056	1,023,556	15,480	13,709	1,771	88.6%	13,300	3,097	10,203	23.3%	2,180	10,612	958,236	1,034,168
Custodial Court Fund	-	-	103,800	58,025	45,775	55.9%	103,800	53,842	49,958	51.9%	-	4,183	-	4,183
Custodial Other Agency Fund	-	-	206,805	160,365	46,440	77.5%	206,805	121,716	85,089	58.9%	-	38,649	-	38,649
<b>Total Fiduciary Funds</b>	<b>956,056</b>	<b>1,023,556</b>	<b>326,085</b>	<b>232,099</b>	<b>93,986</b>	<b>71.2%</b>	<b>323,905</b>	<b>178,655</b>	<b>145,250</b>	<b>55.2%</b>	<b>2,180</b>	<b>53,444</b>	<b>958,236</b>	<b>1,077,000</b>
<b>TOTAL ALL CITY FUNDS</b>	<b>\$ 25,145,078</b>	<b>\$ 25,145,078</b>	<b>\$ 30,181,683</b>	<b>\$ 21,899,966</b>	<b>\$ 8,281,717</b>	<b>72.6%</b>	<b>\$ 30,772,093</b>	<b>\$ 19,313,641</b>	<b>\$ 11,458,452</b>	<b>62.8%</b>	<b>\$ (590,410)</b>	<b>\$ 2,586,325</b>	<b>\$ 24,554,668</b>	<b>\$ 27,731,403</b>

Note: May contain rounding differences of +/-1

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

					YTD Target % * 75.00%			
<b>GENERAL FUND (#001)</b>	<b>2020 Amended Budget</b>	<b>2020 YTD Actual 9/30/2020</b>	<b>2020 YTD % of Budget</b>	<b>2021 Amended Budget</b>	<b>2021 YTD Actual 9/30/2021</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	\$ 1,150,165	59.4%	\$ 1,980,859	\$ 1,192,877	60.2%	\$ (292,767)	\$ 42,712
Sales and Use Taxes	4,893,500	3,874,093	79.2%	5,718,100	4,518,977	79.0%	230,402	644,884
Utility Taxes	1,592,635	1,237,453	77.7%	1,619,400	1,326,824	81.9%	112,274	89,371
Other Taxes	50,168	45,241	90.2%	54,700	41,055	75.1%	30	(4,186)
<b>Total Taxes</b>	<b>8,474,145</b>	<b>6,306,952</b>	<b>74.4%</b>	<b>9,373,059</b>	<b>7,079,733</b>	<b>75.5%</b>	<b>49,939</b>	<b>772,781</b>
<b>Non-Tax Revenues:</b>								
Licenses and Permits	195,780	152,842	78.1%	335,720	328,648	97.9%	76,858	175,806
Intergovernmental Revenues	882,282	326,121	37.0%	623,361	342,957	55.0%	(124,564)	16,836
Charges for Goods & Services	180,670	144,816	80.2%	410,575	332,672	81.0%	24,741	187,856
Fines and Forfeitures	120,190	88,482	73.6%	120,705	80,462	66.7%	(10,067)	(8,020)
Miscellaneous	122,669	157,704	128.6%	171,383	135,227	78.9%	6,689	(22,477)
<b>Total Non-Tax Revenues</b>	<b>1,501,591</b>	<b>869,965</b>	<b>57.9%</b>	<b>1,661,744</b>	<b>1,219,966</b>	<b>73.4%</b>	<b>(26,343)</b>	<b>350,001</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>\$ 7,176,917</b>	<b>71.6%</b>	<b>\$ 11,034,803</b>	<b>\$ 8,299,699</b>	<b>75.2%</b>	<b>\$ 23,596</b>	<b>\$ 1,122,782</b>
<b>Expenditures</b>								
<b>Expenditures by Department:</b>								
City Council	\$ 91,601	\$ 53,259	58.1%	\$ 94,430	\$ 45,907	48.6%	\$ 24,916	\$ (7,352)
Municipal Court	399,558	354,507	88.7%	428,316	291,884	68.1%	29,353	(62,623)
City Manager	199,081	150,440	75.6%	228,215	139,752	61.2%	31,409	(10,688)
Finance	286,298	215,901	75.4%	286,635	196,783	68.7%	18,193	(19,118)
City Clerk	85,367	58,822	68.9%	100,176	44,608	44.5%	30,524	(14,214)
Legal Service	75,673	54,337	71.8%	79,700	58,495	73.4%	1,280	4,158
Facilities and Parks	1,082,802	805,068	74.4%	1,302,886	1,027,372	78.9%	(50,207)	222,304
Non-Departmental	534,793	225,994	42.3%	974,887	757,784	77.7%	(26,619)	531,790
Human Resources	139,311	93,458	67.1%	123,750	70,003	56.6%	22,810	(23,455)
Police	3,337,741	2,416,162	72.4%	3,425,310	2,377,866	69.4%	191,117	(38,296)
Fire	2,432,267	1,706,305	70.2%	2,374,715	1,611,883	67.9%	169,153	(94,422)
Public Works - Streets	620,487	391,192	63.0%	606,257	437,275	72.1%	17,418	46,083
Planning & Building	698,027	321,833	46.1%	1,031,455	545,917	52.9%	227,674	224,084
Recreation	339,790	225,067	66.2%	386,350	273,080	70.7%	16,683	48,013
<b>Total Expenditures</b>	<b>10,322,796</b>	<b>7,072,345</b>	<b>68.5%</b>	<b>11,443,082</b>	<b>7,878,609</b>	<b>68.9%</b>	<b>703,704</b>	<b>806,264</b>
<b>Excess Revenues Over (Under) Expenditures</b>	<b>\$ (296,060)</b>	<b>\$ 104,572</b>	<b>-35.3%</b>	<b>\$ (408,279)</b>	<b>\$ 421,090</b>	<b>-103.1%</b>	<b>727,300</b>	<b>\$ 316,518</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>\$ 1,908,834</b>	<b>126.6%</b>	<b>\$ 1,832,460</b>	<b>\$ 2,661,829</b>	<b>145.3%</b>	<b>\$ 727,300</b>	<b>\$ 752,995</b>

Foot Note:

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

**City of Chehalis**  
**Expenditures by Category - Budget to Actual**  
**September 2020 and 2021**  
**General Fund**

GENERAL FUND (#001)	2020		2020 YTD % of Budget	2021		YTD Target % * 75.00%		2021 YTD Target	^Variance YTD Target vs. Actual	Change YTD Actual 2021- 2020
	Amended Budget	YTD Actual 9/30/2020		Amended Budget	YTD Actual 9/30/2021	% of Budget	2021 YTD Target			
<b>Expenditures by Category:</b>										
Salaries	\$ 4,970,156	\$ 3,716,595	74.8%	\$ 5,244,050	\$ 3,697,252	70.5%	\$3,933,038	\$ 235,786	\$ (19,343)	
Benefits	2,207,302	1,567,169	71.0%	2,312,533	1,561,918	67.5%	1,734,400	172,482	(5,251)	
<b>Subtotal for Payroll</b>	<b>7,177,458</b>	<b>5,283,764</b>	<b>73.6%</b>	<b>7,556,583</b>	<b>5,259,170</b>	<b>69.6%</b>	<b>5,667,437</b>	<b>408,268</b>	<b>(24,594)</b>	
Supplies	409,893	266,261	65.0%	490,129	322,592	65.8%	367,597	45,005	56,331	
Services	2,635,817	1,493,518	56.7%	2,863,037	1,815,766	63.4%	2,147,279	331,512	322,248	
Capital Outlay	164,013	117,737	71.8%	65,040	53,464	82.2%	48,780	(4,684)	(64,273)	
Debt Service	114,432	96,767	84.6%	128,406	99,703	77.6%	96,305	(3,398)	2,936	
Custodial Activity	-	67,787	0.0%	38,243	35,278	92.2%	28,682	(6,596)	(32,509)	
Transfers-out	245,332	171,113	69.7%	747,844	615,533	82.3%	560,883	(54,650)	444,420	
Inferfund Charges	(424,149)	(424,602)	100.1%	(446,200)	(322,897)	72.4%	(334,650)	(11,753)	101,705	
<b>Total Expenditures</b>	<b>10,322,796</b>	<b>7,072,345</b>	<b>521.4%</b>	<b>11,443,082</b>	<b>7,878,609</b>	<b>68.9%</b>	<b>8,582,313</b>	<b>703,704</b>	<b>806,264</b>	

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

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

Wastewater Fund (#404)	2020		2020 YTD % of Budget	2021		2021 YTD % of Budget	^Variance YTD Target vs. Actual	Change YTD Actual 2021- 2020
	Amended Budget	YTD Actual 9/30/2020		Amended Budget	YTD Actual 9/30/2021			
<b>YTD Target % * 75.00%</b>								
<b>Revenues:</b>								
<b>Operating Revenues:</b>								
Charges for Services	\$ 5,056,865	\$ 3,803,330	75.2%	\$ 5,082,600	\$ 3,985,236	78.4%	\$ 173,286	\$ 181,906
Hookup/Connection Fee	57,920	29,222	50.5%	119,200	124,955	104.8%	35,555	95,733
Capacity Charge (Cost Share)	277,380	138,689	50.0%	277,400	138,689	50.0%	(69,361)	-
Intergovernmental Revenues	4,400	-	0.0%	36,211	38,211	105.5%	11,053	38,211
Late Payment Fees	15,450	14,426	93.4%	1,200	360	30.0%	(540)	(14,066)
Interest Earnings	67,250	52,952	78.7%	10,000	4,152	41.5%	(3,348)	(48,800)
Rental Income	3,550	3,545	99.9%	3,500	3,651	104.3%	1,026	106
Miscellaneous Other	1,540	306	19.9%	1,600	50	3.1%	(1,150)	(256)
<b>Total Operating Revenues</b>	<b>5,484,355</b>	<b>4,042,470</b>	<b>73.7%</b>	<b>5,531,711</b>	<b>4,295,304</b>	<b>77.6%</b>	<b>146,521</b>	<b>252,834</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>\$ 4,042,950</b>	<b>73.7%</b>	<b>\$ 5,531,711</b>	<b>\$ 4,295,304</b>	<b>77.6%</b>	<b>\$ 146,521</b>	<b>\$ 252,354</b>
<b>Expenditures:</b>								
<b>Operating Expenditures:</b>								
Wages	\$ 1,066,122	\$ 707,743	66.4%	\$ 1,090,100	\$ 784,071	71.9%	\$ 33,504	\$ 76,328
Benefits	563,775	353,649	62.7%	561,200	374,724	66.8%	46,176	21,075
Supplies	438,652	371,964	84.8%	460,666	370,043	80.3%	(24,543)	(1,921)
Services	1,103,176	811,713	73.6%	1,309,434	900,517	68.8%	81,559	88,804
<b>Total Operating Expenditures:</b>	<b>3,171,725</b>	<b>2,245,069</b>	<b>70.8%</b>	<b>3,421,400</b>	<b>2,429,355</b>	<b>71.0%</b>	<b>136,696</b>	<b>184,286</b>
<b>Other Expenditures:</b>								
Capital Outlay	1,071,116	491,011	45.8%	508,300	323,246	63.6%	57,979	(167,765)
Debt Service	1,879,905	962,139	51.2%	1,882,870	962,223	51.1%	449,930	84
Custodial Receipts / Deposits	-	480	0.0%	-	-	0.0%	-	(480)
Interfund Loan Disbursements	-	-	0.0%	-	-	0.0%	-	-
<b>Total Other Expenditures</b>	<b>2,951,021</b>	<b>1,453,630</b>	<b>49.3%</b>	<b>2,391,170</b>	<b>1,285,469</b>	<b>53.8%</b>	<b>507,909</b>	<b>(168,161)</b>
<b>Total Expenditures</b>	<b>\$ 6,122,746</b>	<b>\$ 3,698,699</b>	<b>60.4%</b>	<b>\$ 5,812,570</b>	<b>\$ 3,714,824</b>	<b>63.9%</b>	<b>\$ 644,605</b>	<b>\$ 16,125</b>
<b>Excess Revenues Over (Under) Expenditures</b>	<b>\$ (638,391)</b>	<b>\$ 344,251</b>	<b>-53.9%</b>	<b>\$ (280,859)</b>	<b>\$ 580,480</b>	<b>-206.7%</b>	<b>\$ 791,126</b>	<b>\$ 236,229</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>\$ 5,719,242</b>	<b>120.7%</b>	<b>\$ 5,087,505</b>	<b>\$ 5,948,844</b>	<b>116.9%</b>	<b>\$ 791,126</b>	<b>\$ 229,602</b>

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

	2020		2020 YTD % of Budget	YTD Target % * 2021		75.00% 2021 YTD % of Budget	^Variance YTD Target vs. Actual	Change YTD Actual 2021-2020
	Amended Budget	YTD Actual 9/30/2020		Amended Budget	YTD Actual 9/30/2021			
<b>WATER FUND (#405)</b>								
<b>Revenues:</b>								
<b>Operating Revenues:</b>								
Charges for Services	\$ 2,864,810	\$ 1,964,763	68.6%	\$ 2,930,290	\$ 2,106,817	71.9%	\$ (90,901)	\$ 142,054
Hookup/Connectoin Fee	61,770	41,722	67.5%	120,300	92,491	76.9%	2,266	50,769
Intergovernmental Revenues	5,500	-	0.0%	-	61	0.0%	61	61
Late Payment Fees	7,820	7,283	93.1%	800	762	95.3%	162	(6,521)
Interest Earnings	59,120	53,755	90.9%	13,876	12,724	91.7%	2,317	(41,031)
Other Receipts	230	(603)	-262.2%	3,200	4,011	125.3%	1,611	4,614
<b>Total Operating Revenues</b>	<b>2,999,250</b>	<b>2,066,920</b>	<b>68.9%</b>	<b>3,068,466</b>	<b>2,216,866</b>	<b>72.2%</b>	<b>(84,484)</b>	<b>149,946</b>
<b>Other Funding Source</b>								
Interfund Loan Repayment	69,490	51,991	74.8%	70,911	53,052	74.8%	(131)	1,061
Customer Deposits	-	-	0.0%	98,120	22,506	22.9%	(51,084)	22,506
Other Resources	-	4,118	0.0%	1,100	8,368	760.7%	7,543	4,250
<b>Total Other Fund Source</b>	<b>69,490</b>	<b>56,109</b>	<b>80.7%</b>	<b>170,131</b>	<b>83,926</b>	<b>49.3%</b>	<b>(43,672)</b>	<b>27,817</b>
<b>Total Revenues &amp; Fund Sources</b>	<b>\$ 3,068,740</b>	<b>\$ 2,123,029</b>	<b>69.2%</b>	<b>\$ 3,238,597</b>	<b>\$ 2,300,792</b>	<b>71.0%</b>	<b>\$ (128,156)</b>	<b>\$ 177,763</b>
<b>Expenditures</b>								
<b>Operating Expenditures</b>								
Wages	\$ 848,476	\$ 606,609	71.5%	\$ 906,720	\$ 635,353	70.1%	44,687	28,744
Benefits	430,881	281,087	65.2%	445,900	291,165	65.3%	43,260	10,078
Supplies	344,456	214,551	62.3%	336,136	181,617	54.0%	70,485	(32,934)
Services	718,738	599,635	83.4%	771,499	561,577	72.8%	17,047	(38,058)
<b>Total Operating Expenditures</b>	<b>2,342,551</b>	<b>1,701,882</b>	<b>72.7%</b>	<b>2,460,255</b>	<b>1,669,712</b>	<b>67.9%</b>	<b>175,479</b>	<b>(32,170)</b>
<b>Other Expenditures</b>								
Capital Expenditures	2,262,297	510,452	22.6%	1,176,200	567,609	48.3%	314,541	57,157
Debt Service	286,278	290,320	101.4%	238,852	238,285	99.8%	(59,146)	(52,035)
Refunds of Deposits	-	-	0.0%	42,800	37,041	86.5%	(4,941)	37,041
<b>Total Other Expenditures</b>	<b>2,548,575</b>	<b>800,772</b>	<b>31.4%</b>	<b>1,457,852</b>	<b>842,935</b>	<b>57.8%</b>	<b>250,454</b>	<b>42,163</b>
<b>Total Expenditures</b>	<b>\$ 4,891,126</b>	<b>\$ 2,502,654</b>	<b>51.2%</b>	<b>\$ 3,918,107</b>	<b>\$ 2,512,647</b>	<b>64.1%</b>	<b>\$ 425,933</b>	<b>\$ 9,993</b>
<b>Excess Revenues Over (Under) Expenditures</b>	<b>\$ (1,275,134)</b>	<b>\$ (379,625)</b>	<b>29.8%</b>	<b>\$ (679,510)</b>	<b>\$ (211,855)</b>	<b>31.2%</b>	<b>\$ 297,777</b>	<b>\$ 167,770</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>\$ 7,057,466</b>	<b>114.5%</b>	<b>\$ 7,310,614</b>	<b>\$ 7,778,269</b>	<b>106.4%</b>	<b>\$ 297,777</b>	<b>\$ 720,803</b>

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

				YTD Target % * 75.00%				
	2020 Amended Budget	YTD Actual 9/30/2020	2020 YTD % of Budget	2021 Amended Budget	YTD Actual 9/30/2021			
<b>Storm Water Fund (#406)</b>								
<b>Revenues:</b>								
<b>Operating Revenues:</b>								
Charges for Goods & Services	\$ 677,015	\$ 546,159	80.7%	\$ 677,015	\$ 533,467	78.8%	\$ 25,706	\$ (12,692)
Hookup/Connection Fee	4,750	2,494	52.5%	29,750	8,240	27.7%	(14,073)	5,746
Intergovernmental Revenue	3,100	-	0.0%	-	-	0.0%	-	-
Late Payment Fees	2,200	2,066	93.9%	-	1	0.0%	1	(2,065)
Interest Earnings	9,230	8,057	87.3%	3,000	1,199	40.0%	(1,051)	(6,858)
Other Misc. Revenues	-	311	0.0%	-	343	0.0%	343	32
<b>Total Operating Revenues</b>	<b>696,295</b>	<b>559,087</b>	<b>80.3%</b>	<b>709,765</b>	<b>543,250</b>	<b>76.5%</b>	<b>10,926</b>	<b>(15,837)</b>
<b>Other Fund Sources:</b>								
Custodial Activities	-	26	0.0%	-	-	0.0%	-	(26)
<b>Total Other Fund Sources</b>	<b>-</b>	<b>26</b>	<b>0.0%</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>-</b>	<b>(26)</b>
<b>Total Revenues &amp; Fund Sources</b>	<b>\$ 696,295</b>	<b>\$ 559,113</b>	<b>80.3%</b>	<b>\$ 709,765</b>	<b>\$ 543,250</b>	<b>76.5%</b>	<b>\$ 10,926</b>	<b>\$ (15,863)</b>
<b>Expenditures:</b>								
<b>Operating Expenditures:</b>								
Wages	\$ 259,451	\$ 189,218	72.9%	\$ 266,350	\$ 146,269	54.9%	\$ 53,494	\$ (42,949)
Benefits	131,530	93,937	71.4%	147,710	84,914	57.5%	25,869	(9,023)
Supplies	60,852	62,189	102.2%	66,284	15,473	23.3%	34,240	(46,716)
Services	64,250	48,620	75.7%	73,854	44,689	60.5%	10,702	(3,931)
<b>Total Operating Expenditures</b>	<b>516,083</b>	<b>393,964</b>	<b>76.3%</b>	<b>554,198</b>	<b>291,345</b>	<b>52.6%</b>	<b>124,305</b>	<b>(102,619)</b>
<b>Other Expenditures:</b>								
Capital Expenditures	175,200	-	0.0%	393,498	321,510	81.7%	(26,386)	321,510
Debt Service	-	168	0.0%	404	337	83.4%	(34)	169
Custodial Activities	-	-	0.0%	-	-	0.0%	-	-
<b>Total Other Expenditures</b>	<b>175,200</b>	<b>168</b>	<b>0.1%</b>	<b>393,902</b>	<b>321,847</b>	<b>81.7%</b>	<b>(26,420)</b>	<b>321,679</b>
<b>Total Expenditures</b>	<b>691,283</b>	<b>394,132</b>	<b>57.0%</b>	<b>948,100</b>	<b>613,192</b>	<b>64.7%</b>	<b>97,885</b>	<b>219,060</b>
<b>Excess Revenues Over (Under) Expenditures</b>	<b>\$ 5,012</b>	<b>\$ 164,981</b>	<b>3291.7%</b>	<b>\$ (238,335)</b>	<b>\$ (69,942)</b>	<b>29.3%</b>	<b>\$ 108,811</b>	<b>\$ (234,923)</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>\$ 1,429,643</b>	<b>112.6%</b>	<b>\$ 1,460,784</b>	<b>\$ 1,629,177</b>	<b>111.5%</b>	<b>\$ 108,811</b>	<b>\$ 199,534</b>

Foot Note:

\* The target percentage of budget is calculated as the month of reporting (9 for September) divided by the number of months (12) in the year.

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

City of Chehalis  
 Comparative Revenues and Expenditures - Budget to Actual  
 September 2020 and 2021  
 Airport Fund

			YTD Target % * 75.00%					
Airport Fund (#407)	2020 Amended Budget	YTD Actual 9/30/2020	2020 YTD % of Budget	2021 Amended Budget	YTD Actual 9/30/2021	2021 YTD % of Budget	^Variance YTD Target vs. Actual	Change YTD Actual 2021- 2020
<b>Revenues:</b>								
<b>Operating Revenues:</b>								
Fuel sales	\$ 675,000	\$ 577,522	85.6%	\$ 650,000	\$ 480,553	73.9%	\$ (6,947)	\$ (96,969)
Rents & Leases	1,142,694	810,752	71.0%	1,198,611	870,212	72.6%	(28,746)	59,460
Other Misc. Revenues	1,950	244	12.5%	1,300	225	17.3%	(750)	(19)
Late Payment Fees	-	89	0.0%	-	30	0.0%	30	(59)
Interest Earnings	9,750	7,581	77.8%	3,000	1,233	41.1%	(1,017)	(6,348)
<b>Total Operating Revenues</b>	<b>1,829,394</b>	<b>1,396,188</b>	<b>76.3%</b>	<b>1,852,911</b>	<b>1,352,253</b>	<b>73.0%</b>	<b>(37,430)</b>	<b>(43,935)</b>
<b>Other Fund Sources:</b>								
Intergovernmental - Capital Grants	321,684	196,575	61.1%	1,475,447	472,071	32.0%	(634,514)	275,496
Custodial Activities	15,256	166,564	1091.8%	128,100	128,090	100.0%	32,015	(38,474)
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%	(199,740)	362,760
<b>Total Other Fund Sources</b>	<b>836,940</b>	<b>363,139</b>	<b>43.4%</b>	<b>2,353,547</b>	<b>962,921</b>	<b>40.9%</b>	<b>(802,239)</b>	<b>599,782</b>
<b>Total Revenues &amp; Fund Sources</b>	<b>\$ 2,666,334</b>	<b>\$ 1,759,327</b>	<b>66.0%</b>	<b>\$ 4,206,458</b>	<b>\$ 2,315,174</b>	<b>55.0%</b>	<b>\$ (839,669)</b>	<b>\$ 555,847</b>
<b>Expenditures:</b>								
Wages	\$ 312,092	\$ 221,810	71.1%	\$ 340,700	\$ 256,189	75.2%	\$ (664)	\$ 34,379
Benefits	179,291	118,044	65.8%	157,800	119,621	75.8%	(1,271)	1,577
Supplies	592,480	493,328	83.3%	576,600	436,227	75.7%	(3,777)	(57,101)
Services	233,890	165,016	70.6%	226,269	171,679	75.9%	(1,977)	6,663
<b>Total Operating Expenditures</b>	<b>1,317,753</b>	<b>998,198</b>	<b>75.8%</b>	<b>1,301,369</b>	<b>983,716</b>	<b>75.6%</b>	<b>(7,689)</b>	<b>(14,482)</b>
<b>Other Expenditures:</b>								
Capital Expenditures	850,375	69,804	8.2%	2,118,930	330,913	15.6%	1,258,285	261,109
Debt Service	99,795	91,611	91.8%	110,559	44,550	40.3%	38,369	(47,061)
Custodial Activities	100,076	214,184	214.0%	-	-	0.0%	-	(214,184)
Interfund Loan Payment	69,490	51,991	74.8%	70,911	53,052	74.8%	131	1,061
<b>Total Other Expenditures</b>	<b>1,119,736</b>	<b>427,590</b>	<b>38.2%</b>	<b>2,300,400</b>	<b>428,515</b>	<b>18.6%</b>	<b>1,296,785</b>	<b>925</b>
<b>Total Expenditures</b>	<b>\$ 2,437,489</b>	<b>\$ 1,425,788</b>	<b>58.5%</b>	<b>\$ 3,601,769</b>	<b>\$ 1,412,231</b>	<b>39.2%</b>	<b>\$ 1,289,096</b>	<b>\$ (13,557)</b>
<b>Excess Revenues Over (Under) Expenditures</b>	<b>\$ 160,163</b>	<b>\$ 333,539</b>	<b>208.2%</b>	<b>\$ 604,689</b>	<b>\$ 902,943</b>	<b>149.3%</b>	<b>\$ 449,427</b>	<b>\$ 569,404</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>\$ 1,384,957</b>	<b>114.3%</b>	<b>\$ 1,996,415</b>	<b>\$ 2,294,669</b>	<b>114.9%</b>	<b>\$ 449,427</b>	<b>\$ 909,712</b>

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