

City of Chehalis



Quarterly Council Financial Report Fourth Quarter 2021 (Preliminary)

**For the Period Ending
December 31, 2021
(January through December)**

City of Chehalis, Washington

**HEHALIS CITY COUNCIL MEETING
AGENDA REPORT**

TO: The Honorable Mayor and City Council

FROM: Jill Anderson, City Manager

BY: Chun Saul, Finance Director

MEETING OF: February 14, 2021

SUBJECT: 2021 Fourth Quarter Financial Status Report (Preliminary)

DISCUSSION

This document provides a summary review of the City’s financial activities and status for the fourth quarter ending December 31, 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 fourth quarter is 100% (12 of 12 months).**

CITY-WIDE OVERVIEW

Overall, on a city-wide basis, the city has received \$29,471,269 or 96.0% of the 2021 total revenue budget (including transfers-in) and has expensed \$27,867,621 or 90.0% of the 2021 total expenditure budget (including transfers-out) through the end of December 2021. Total YTD actual revenues exceeded total expenditures by \$1,603,648. The city-wide total fund balance as of December 31, 2021, is \$26,748,726.

	2021 Amended Budget	YTD Actual 12/31/2021	YTD % of Budget	YTD Variance Actual to Target Positive (Negative)
City-Wide, All Funds				
Revenues & Transfers In	\$ 30,700,068	\$ 29,471,269	96.0%	\$ (1,228,799)
Expenditures & Transfers Out	30,965,387	27,867,621	90.0%	3,097,766
Excess Revenue Over (under) Expenditure	(265,319)	1,603,648	-604.4%	\$ 1,868,967
Beginning Cash & Investments	25,145,078	25,145,078	100.0%	
Ending Cash & Investments	\$ 24,879,759	\$ 26,748,726	107.5%	

Total 2021 YTD city-wide revenue is about 4.0% or \$1,228,799 below the 2021 revenue budget. One of the contributing factors for this variance is mainly due to federal and state grant revenue receipts below the budget amount.

- The 2021 budget includes a total of \$3,154,821 federal and state grants but only \$1,704,349 or about 54.0% was received in 2021. This is \$1.45 million below the 2021 budget. The 2021 total grant revenue received includes a \$1,068,299 for the American Rescue Plan Act (ARPA), Coronavirus State and Local Fiscal Recovery Funds. The City must use the funds by December 31, 2024, for the eligible costs defined by US. Treasury.

The other remaining grants are reimbursement-based grants which includes a state RCO grant for a flood storage master plan, a state Transportation Improvement Board (TIB) grant for the Main Street Resurfacing project, and Federal FAA grants for the Airfield Rehabilitation project. After eligible costs are incurred, grant billings will be submitted for reimbursements. The Main Street Resurfacing project has been completed and a TIB grant reimbursement in the amount of \$557,348 is expected to be received by the end of February 2022.

- The City's total tax revenues received exceeded the 2021 budget projections by \$209,539.

Total 2021 YTD expenditures through the end of December is about 10.0 % or \$3,097,766 below the 2021 budget.

- About 48% or \$1.5 million of this variance is related to capital project expenditures. The city-wide total 2021 capital budget is \$7,421,763 and about 79.8% was used by the end of December.
- About \$1.59 million or 52% of the total variance is for operating expenditures, which includes salaries and benefits, operating supplies and services. About 92.0% of the 2021 operating budget was used through the end of December.

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 revenue received through the end of December is \$11,291,835 or 101.2% of the 2021 budget. This exceeds the 2021 revenue budget by \$128,807. Total YTD expenditures and transfers through the end of December is \$10,823,270 or 95.2% of the 2021 budget. This is \$541,527 or 4.8% below the 2021 budget. Total actual revenues exceeded the total expenditures by \$468,565.

	2021 Amended Budget	YTD Actual 12/31/2021	YTD Actual % of Budget	YTD Variance Actual to Target Positive (Negative)
General Fund Summary				
Revenues & Transfers-In	\$ 11,163,028	\$ 11,291,835	101.2%	\$ 128,807
Expenditures & Transfers-out	11,364,797	10,823,270	95.2%	541,527
Revenues Over (Under) Expenditures	(201,769)	468,565	-232.2%	670,334
Beginning Fund Balance	2,240,739	2,240,739		
Ending Fund Balance	\$ 2,038,970	\$ 2,709,304		
Ending Fund Balance % of Revenue	18.3%	24.3%		

The ending cash and investments (fund balance) as of December 31, 2021, is \$2,709,304, which is about 24.3% of the 2021 general fund revenue budget. A Council Budget Committee meeting is scheduled on 2/22/2022 to discuss prioritizing and assigning the fund balances in excess of the 10% reserve policy goal of the City Council.

General Fund Revenues:

The table below provides the budget-to-actual comparisons for General Fund revenues by major revenue sources.

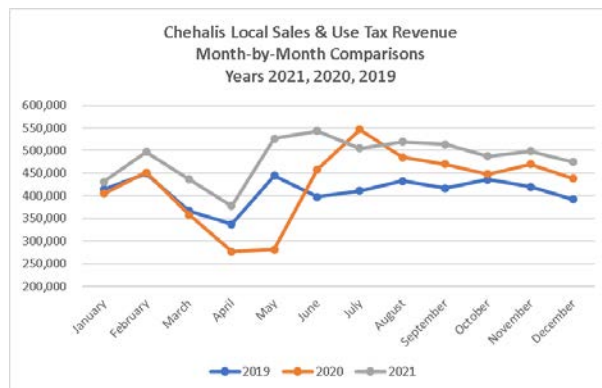
General Fund Revenues	2021 Budget	YTD Actual 12/31/2021	YTD % of		YTD Actual 12/31/2020	2020-20201	
			Budget Rec'd	Variance Target vs. Actual		YTD Comparison	% Incr. (decr.)
Property Taxes	\$ 1,980,859	\$ 1,987,256	100.3%	\$ 6,397	\$ 1,951,512	\$ 35,744	1.8%
Sales and Use Taxes	5,905,300	6,039,307	102.3%	134,007	5,283,036	756,271	14.3%
Utility Business Taxes	1,667,380	1,685,145	101.1%	17,765	1,589,090	96,055	6.0%
Other Taxes	54,700	51,379	93.9%	(3,321)	56,164	(4,785)	-8.5%
Subtotal for Tax Revenues	9,608,239	9,763,087	101.6%	154,848	8,879,802	883,285	9.9%
Licenses and Permits	397,710	406,961	102.3%	9,251	224,054	182,907	81.6%
Intergovernmental	430,356	394,552	91.7%	(35,804)	681,917	(287,365)	-42.1%
Charges for Goods & Services	467,185	461,145	98.7%	(6,040)	176,139	285,006	161.8%
Fines and Forfeitures	112,705	103,481	91.8%	(9,224)	117,561	(14,080)	-12.0%
Miscellaneous	146,833	162,609	110.7%	15,776	178,487	(15,878)	-8.9%
Subtotal for Non-Tax Revenues	1,554,789	1,528,748	98.3%	(26,041)	1,378,158	150,590	10.9%
Total Revenues	\$ 11,163,028	\$ 11,291,835	101.2%	\$ 128,807	\$ 10,302,960	\$ 988,875	9.6%

2021 YTD total tax revenues is \$9,763,087 or 101.6% of the 2021 budget. Total tax revenue makes up about 86.5% of the general fund revenues.

Property Tax: YTD revenue received is \$1,987,256 or 100.3% of the 2021 budget. Total property tax collected includes 2021 tax of \$1,916,430 and delinquent (prior years) tax of \$35,083. About 98.5% of 2021 tax levy was collected in 2021. Historically, about 98.5% of tax levy is collected in the levy year and the remaining is collected in subsequent years.

Retail Sales Tax: YTD sales tax received is \$6,039,307 or 102.3% of the 2021 budget. This exceeds the 2021 projection by \$134,007 and is a \$756,271 (or 14.3%) increase from 2020. This total includes local sales and use tax, Brokered Natural Gas sales tax, and Criminal Justice sales tax.

There is a 2-month lag time between the month of sales and when the tax revenues are received by the City. Example, December sales tax revenue primarily represents October sales. The chart provides month-to-month comparisons for local sales tax revenues received in 2021, 2020, and 2019.



Utility Business Tax: Total YTD received is \$1,685,145 or 101.1% of the 2021 budget. This exceeds the 2021 budget by \$17,765. 2021 YTD utility tax revenue increased \$96,055 or 6.0% from last year. Electricity, gas, cable, water/sewer utility taxes increased about 9.3%, whereas telephone utility tax revenue declined by \$12,581 or 7.7%, from 2020.

Licenses and Permits: Total YTD received is \$406,961 or 102.3% of the 2021 budget. This exceeds the 2021 budget by \$9,251. 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). 2021 YTD total licenses and permit fees revenue increased \$182,907 or 81.6% from 2020. About 92% or \$167,926 of the increase is from building permit fees.

Intergovernmental Revenue: YTD total received is \$394,552 or 91.7% of the 2021 budget. This category includes intergovernmental grants, state shared revenues, and the Main Street B&O Tax Credit. State RCO grant budgeted for \$46,910 was not received in 2021. This grant has been extended and expenditure incurred in 2021 is expected to be reimbursed in 2022.

Charges for goods and services: Total YTD revenue is \$461,145 or 98.7% of the 2021 budget. This category includes charges for fire and police services, plan review fees, and recreation program fees. Recreation program fees makes up about 45% and plan review fees makes up about 48% of the 2021 revenue in this category. 2021 YTD total revenue increased \$285,006 or 161.8% from 2020. Plan review fees increased \$174,324 or 374% and recreation program fees increased \$144,093 or 697% from year 2020.

Miscellaneous: Total YTD revenues is \$162,609 or 110.7% 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 \$17,997. YTD recreation fields and facility rental revenue is \$57,248.

General Fund Expenditures and Transfers-out

2021 YTD expenditures is \$10,823,270 or 95.2% of the 2021 budget. This is \$541,527 below the 2021 budget. All departments operated within the budget parameters with one exception:

- Planning and Building Department expensed \$858,646 which exceeded the 2021 budget by \$48,300 or 6.0%. This is mainly due to the higher than anticipated levels of activities for contracted services for building permits and inspections and plan reviews.

2021 YTD expenditures for public safety (police and fire) is \$5,214,074 and makes up about 48.2% of the total general fund expenditures. YTD expenditures for public works streets and facilities/parks is \$1,864,008 and makes up about 17.2% of the total general fund expenditures.

2021 YTD Non-Departmental Department expenditures includes transfer-outs of \$1,186,550 to the following general fund supported funds: Dedicated Street Fund \$145,262; Compensated Absences Reserve Fund \$200,000; LEOFF 1 OPEB Reserve Fund \$156,245; Debt Service Fund \$25,043; Public Facilities Reserve Fund \$460,000; and Automotive/Equipment Reserve Fund \$200,000 which were approved by the City Council in 2021.

The City's General Fund provides administrative support services to utilities and Airport funds. The administrative departments include City Council, City Manager, City Clerk, Human Resources, Finance, and non-departmental IT-services. A portion of administrative support department expenditures are allocated to utilities and Airport funds using specific allocation factors. A total of \$426,374 was allocated to utilities and Airport funds in 2021 which was netted against the General Fund overall expenditures.

WASTEWATER FUND OVERVIEW

2021 YTD total revenues received is \$5,706,765. This is about 3.2% or \$175,054 above the 2021 revenue budget. Overall, total 2021 YTD revenue increased \$225,938 from 2020. Charges for services increased \$207,698 (4.1%) and Hookup/Connection fee revenue increased \$90,377 (167.1%) from 2020. Interest earnings declined by \$54,529 from 2020 due to the declined interest rates.

YTD operating expenditures is \$3,253,336 or 95.1% of the 2021 budget. This is \$198,064 or 4.9% below the 2021 budget. YTD capital outlays is \$470,046 or 92.5% of the 2021 budget. 2021 capital projects include Snively Avenue & Sitka Avenue sewer replacements and I&I Glenn St/NE Oak Terrace to Hillside.

YTD total revenues exceeded total expenditures by \$100,487.

WATER FUND OVERVIEW

YTD total revenues received is \$3,330,878. This is about 2.8% or \$92,281 above the 2021 budget. Overall, 2021 total revenue increased \$141,199 from 2020. Charges for services increased \$112,491 (3.8%) and Hookup/Connection fee revenue increased \$78,399 (187.9%) from 2020. Late payment fees were not assessed during 2021 due to the Governor's COVID-19 proclamation for rate payer assistance. Interest earnings declined by \$42,815 from 2020 due to the declined interest rates.

YTD operating expenditures is \$2,279,731 or 89.4% of the 2021 budget. This is \$271,524 below the 2021 budget. YTD capital outlay is \$891,046 or 75.8% of the 2021 budget. 2021 capital outlays include Chehalis Pump Station, Snively Avenue Waterline replacement, Pacific Avenue Reconstruction, and a purchase of a new pick-up truck.

YTD total expenditures exceeded the total revenues by \$119,167.

STORM AND SURFACE WATER FUND OVERVIEW

YTD total revenues received is \$722,297. This is about 1.8% or \$12,532 above the 2021 revenue budget.

YTD operating expenditures is \$389,097 or 70.2% of the 2021 budget. This is \$165,101 below the 2021 budget. The key contributing factors for this variance include hiring delay for the Street Superintendent position and spending only 8.8% of operating supplies budget.

YTD capital outlay is \$515,318 which about 131.0% of the 2021 capital budget. 2021 capital outlay is for the Stormwater share of the Pacific Avenue Reconstruction project which is a combined project for Street (TBD), Watermain Replacement, and Stormwater line replacement. Cost breakdown between TBD, Water, and Stormwater funds for construction costs budgeted and actual expenditures allocated for invoices paid different, and it is under review as a part of the 2021 year-end reconciliation.

YTD total expenditures exceeded the total revenues by \$182,523.

AIRPORT FUND OVERVIEW

2021 YTD total revenues received through December is \$3,052,647. This is \$1,153,811 or 27.4% below the 2021 revenue budget. The key contributing factors for this variance include 1) Federal FAA grant for the

Airport pavement project is budgeted for \$1,475,447 and only \$531,071 or 36.0% was received in 2021. 2) CARB loan proceeds for the above ground fuel storage project was budgeted for \$750,000 but only \$602,837 or 80.4% was received in 2021, and 3) fuel sales and lease revenues were 93.9% and 98.3% of the 2021 budget, respectively, resulting in YTD revenue come under \$62,262 below the 2021 budget.

The FAA grants and CARB loan proceeds are reimbursement-based. Reimbursement requests for expenditures incurred in 2021 has not completed by the end of 2021 and are being prepared by the Airport staff.

YTD operating expenditures is \$1,267,251 or 97.4% of the 2021 budget. 2021 capital expenditure budget is \$2,118,930 and about 68.5% or \$1,452,225 was used by the end of December.

YTD total revenues exceeded total expenditures by \$151,701.

TREASURER’S REPORT – CASH AND INVESTMENTS

The city’s total cash, deposits, and investments as of December 31, 2021, is \$26,748,726. A total of \$23,820,277 or about 89.0% is invested and earns interests. The remaining 11.0% or \$2,928,449 is deposited in non-interest-bearing checking accounts to cover on-going cash flow needs.

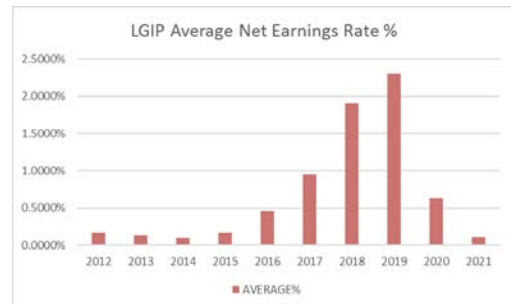
A summary of cash funds and investment types are as follows:

City of Chehalis Cash, Deposits & Investments - Total Combined All Funds		
Account Type	Balance 12/31/2021	% of Total
Checking & Revolving Cash Fund	\$ 2,936,158	11%
Local Government Investment Pool (LGIP)	18,737,271	70%
US Govt Agency Securities (Bonds)	5,075,297	19%
Total	\$ 26,748,726	100%

General Fund portion of the total of the total cash and investments is \$2,709,304 or 10.1%. 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, etc.

2021 total investment interest earnings through December 31, 2021, is \$42,693. This is a \$156,327 decrease from last year.

YTD average net earnings rates for LGIP for 2021 and 2020 were 0.1047% and 0.6379%, respectively. The LGIP net earnings rate has declined from 0.1395% in January 2021 to 0.0907% in December 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

DRAFT

City of Chehalis
Revenues, Expenditures, and Fund Balances - Budget to Actual
2021 Third Quarter Financial Statements - All Funds
As of December 31, 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 12/31/2021 Actual	Balance	YTD % of Budget	2021 Amended Budget	YTD 12/31/2021 Actual	Balance	YTD % of Budget	2021 Amended Budget	YTD 12/31/2021 Actual	2021 Amended Budget	YTD 12/31/2021 Actual
General Fund & Sub-Funds:														
General Fund	\$ 2,240,739	\$ 2,240,739	\$ 11,163,028	\$ 11,291,835	\$ (128,807)	101.2%	\$ 11,364,797	\$ 10,823,270	\$ 541,527	95.2%	\$ (201,769)	\$ 468,565	2,038,970	\$ 2,709,304
Sub-funds:														
Dedicated Street Fund	188,475	188,475	142,480	150,545	(8,065)	105.7%	184,520	51,040	133,480	27.7%	(42,040)	99,505	146,435	287,980
Building Abatement Fund	51,614	51,614	100	45	55	45.0%	-	-	-	0.0%	100	45	51,714	51,659
Compensated Absences Fund	198,020	198,020	200,400	200,181	219	99.9%	151,000	151,187	(187)	100.1%	49,400	48,994	247,420	247,014
LEOFF 1 OPEB Reserve Fund	101,107	33,607	166,100	156,293	9,807	94.1%	168,300	123,822	44,478	73.6%	(2,200)	32,471	98,907	66,078
Federal Advance Grant Fund	-	-	1,068,671	1,068,806	(135)	100.0%	25,000	-	25,000	0.0%	1,043,671	1,068,806	1,043,671	1,068,806
Automotive/Equip. Reserve Fund	108,178	108,178	206,514	206,613	(99)	100.0%	46,500	31,539	14,961	67.8%	160,014	175,074	268,192	283,252
Total sub-funds	647,394	579,894	1,784,265	1,782,483	1,782	99.9%	575,320	357,588	217,732	62.2%	1,208,945	1,424,895	1,856,339	2,004,789
Total General Fund and Sub-Funds	2,888,133	2,820,633	12,947,293	13,074,318	(127,025)	101.0%	11,940,117	11,180,858	759,259	93.6%	1,007,176	1,893,460	3,895,309	4,714,093
Special Revenue Funds:														
Arterial Street Fund	98,528	98,528	160,600	142,949	17,651	89.0%	168,300	144,709	23,591	86.0%	(7,700)	(1,760)	90,828	96,768
Transportation Benefit Dist. Fund	3,105,160	3,105,160	1,850,664	1,384,585	466,079	74.8%	1,757,650	1,418,049	339,601	80.7%	93,014	(33,464)	3,198,174	3,071,696
Tourism Fund	110,053	110,053	267,100	272,572	(5,472)	102.0%	260,113	242,521	17,592	93.2%	6,987	30,051	117,040	140,104
Community Block Grant Fund	24,592	24,592	50	21	29	42.0%	1,000	-	1,000	0.0%	(950)	21	23,642	24,613
HUD Block Grant Fund	88,424	88,424	180	77	103	42.8%	2,000	-	2,000	0.0%	(1,820)	77	86,604	88,501
Total Special Revenue Funds	3,426,757	3,426,757	2,278,594	1,800,204	478,390	79.0%	2,189,063	1,805,279	383,784	82.5%	89,531	(5,075)	3,516,288	3,421,682
Debt Service Funds:														
2011 G.O. Bond Fund	5	5	301,934	301,932	2	100.0%	301,934	301,932	2	100.0%	-	-	5	5
Total Debt Service Fund	5	5	301,934	301,932	2	100.0%	301,934	301,932	2	100.0%	-	-	5	5
Capital Project Funds:														
Public Facilities Reserve Fund	958,474	958,474	802,296	775,509	26,787	96.7%	1,589,195	1,256,917	332,278	79.1%	(786,899)	(481,408)	171,575	477,066
First Quarter REET Fund	217,375	217,375	175,560	201,592	(26,032)	114.8%	130,196	130,195	1	100.0%	45,364	71,397	262,739	288,772
Second Quarter REET Fund	240,627	240,627	175,660	201,661	(26,001)	114.8%	75,131	75,131	-	100.0%	100,529	126,530	341,156	367,157
Total Capital Project Funds	1,416,476	1,416,476	1,153,516	1,178,762	(25,246)	102.2%	1,794,522	1,462,243	332,279	81.5%	(641,006)	(283,481)	775,470	1,132,995
Proprietary Funds:														
Garbage Fund	8,318	8,318	6,115	4,912	1,203	80.3%	6,100	4,781	1,319	78.4%	15	131	8,333	8,449
Wastewater Fund	5,368,364	5,368,364	5,531,711	5,706,765	(175,054)	103.2%	5,812,570	5,606,278	206,292	96.5%	(280,859)	100,487	5,087,505	5,468,851
Water Fund	7,990,124	7,990,124	3,238,597	3,330,878	(92,281)	102.8%	4,047,307	3,450,045	597,262	85.2%	(808,710)	(119,167)	7,181,414	7,870,957
Storm & Surface Water Fund	1,699,119	1,699,119	709,765	722,297	(12,532)	101.8%	948,100	904,820	43,280	95.4%	(238,335)	(182,523)	1,460,784	1,516,596
Airport Fund	1,391,726	1,391,726	4,206,458	3,052,647	1,153,811	72.6%	3,601,769	2,900,946	700,823	80.5%	604,689	151,701	1,996,415	1,543,427
Total Proprietary Funds	16,457,651	16,457,651	13,692,646	12,817,499	875,147	93.6%	14,415,846	12,866,870	1,548,976	89.3%	(723,200)	(49,371)	15,734,451	16,408,280
Fiduciary Funds:														
Firemen's' Pension Fund	956,056	1,023,556	15,480	13,907	1,573	89.8%	13,300	4,783	8,517	36.0%	2,180	9,124	958,236	1,032,680
Custodial Court Fund	-	-	103,800	73,212	30,588	70.5%	103,800	73,212	30,588	70.5%	-	-	-	-
Custodial Other Agency Fund	-	-	206,805	211,435	(4,630)	102.2%	206,805	172,444	34,361	83.4%	-	38,991	-	38,991
Total Fiduciary Funds	956,056	1,023,556	326,085	298,554	27,531	91.6%	323,905	250,439	73,466	77.3%	2,180	48,115	958,236	1,071,671
TOTAL ALL CITY FUNDS	\$ 25,145,078	\$ 25,145,078	\$ 30,700,068	\$ 29,471,269	\$ 1,228,799	96.0%	\$ 30,965,387	\$ 27,867,621	\$ 3,097,766	90.0%	\$ (265,319)	\$ 1,603,648	\$ 24,879,759	\$ 26,748,726

Note: May contain rounding differences of +/-1

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

YTD Target % * 100.00%

GENERAL FUND (#001)	2020 Amended Budget	YTD Actual 12/31/2020	2020 YTD % of Budget	2021 Amended Budget	YTD Actual 12/31/2021	2021 YTD % of Budget	^Variance YTD Target vs. Actual	Change YTD Actual 2021- 2020
Revenues:								
Taxes:								
Property Taxes	\$ 1,937,842	\$ 1,951,512	100.7%	\$ 1,980,859	\$ 1,987,256	100.3%	\$ 6,397	\$ 35,744
Sales and Use Taxes	4,893,500	5,283,036	108.0%	5,905,300	6,039,307	102.3%	134,007	756,271
Utility Taxes	1,592,635	1,589,090	99.8%	1,667,380	1,685,145	101.1%	17,765	96,055
Other Taxes	50,168	56,164	112.0%	54,700	51,379	93.9%	(3,321)	(4,785)
Total Taxes	8,474,145	8,879,802	104.8%	9,608,239	9,763,087	101.6%	154,848	883,285
Non-Tax Revenues:								
Licenses and Permits	195,780	224,054	114.4%	397,710	406,961	102.3%	9,251	182,907
Intergovernmental Revenues	882,282	681,917	77.3%	430,356	394,552	91.7%	(35,804)	(287,365)
Charges for Goods & Services	180,670	176,139	97.5%	467,185	461,145	98.7%	(6,040)	285,006
Fines and Forfeitures	120,190	117,561	97.8%	112,705	103,481	91.8%	(9,224)	(14,080)
Miscellaneous	122,669	178,487	145.5%	146,833	162,609	110.7%	15,776	(15,878)
Total Non-Tax Revenues	1,501,591	1,378,158	91.8%	1,554,789	1,528,748	98.3%	(26,041)	150,590
Other Fund Sources:								
Transfers-in	51,000	45,000	88.2%	-	-	0.0%	-	(45,000)
Total Other Fund Sources	51,000	45,000	88.2%	-	-	0.0%	-	(45,000)
Total Revenues	\$ 10,026,736	\$ 10,302,960	102.8%	\$ 11,163,028	\$ 11,291,835	101.2%	\$ 128,807	\$ 988,875
Expenditures								
Expenditures by Department:								
City Council	\$ 91,601	\$ 71,691	78.3%	\$ 62,430	\$ 60,708	97.2%	\$ 1,722	\$ (10,983)
Municipal Court	399,558	410,988	102.9%	403,316	385,948	95.7%	17,368	(25,040)
City Manager	199,081	202,330	101.6%	206,015	189,591	92.0%	16,424	(12,739)
Finance	286,298	278,215	97.2%	305,635	262,154	85.8%	43,481	(16,061)
City Clerk	85,367	81,218	95.1%	65,776	63,490	96.5%	2,286	(17,728)
Legal Service	75,673	73,646	97.3%	94,700	80,030	84.5%	14,670	6,384
Facilities and Parks	1,082,802	1,046,497	96.6%	1,307,686	1,299,784	99.4%	7,902	253,287
Non-Departmental	534,793	534,576	100.0%	1,427,917	1,403,126	98.3%	24,791	868,550
Human Resources	139,311	117,917	84.6%	99,750	99,017	99.3%	733	(18,900)
Police	3,337,741	3,247,541	97.3%	3,274,610	3,059,650	93.4%	214,960	(187,891)
Fire	2,432,267	2,218,158	91.2%	2,318,815	2,155,074	92.9%	163,741	(63,084)
Public Works - Streets	620,487	502,670	81.0%	606,257	564,224	93.1%	42,033	61,554
Planning & Building	698,027	459,945	65.9%	810,340	858,641	106.0%	(48,301)	398,696
Recreation	339,790	278,953	82.1%	381,550	341,833	89.6%	39,717	62,880
Total Expenditures	10,322,796	9,524,345	92.3%	11,364,797	10,823,270	95.2%	541,527	1,298,925
Excess Revenues Over (Under) Expenditures	\$ (296,060)	\$ 778,615	-263.0%	\$ (201,769)	\$ 468,565	-232.2%	670,334	\$ (310,050)
Beginning Fund Balance	1,804,262	1,804,262	100.0%	2,240,739	2,240,739	100.0%	-	436,477
Ending Fund Balance	\$ 1,508,202	\$ 2,582,877	171.3%	\$ 2,038,970	\$ 2,709,304	132.9%	\$ 670,334	\$ 126,427

Foot Note:

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

GENERAL FUND (#001)	2020		2020 YTD	2021		2021 YTD	2021 YTD Target	^Variance YTD Target vs. Actual	Change YTD Actual 2021-2020
	Amended Budget	YTD Actual 12/31/2020	% of Budget	Amended Budget	YTD Actual 12/31/2021	% of Budget			
Expenditures by Category:									
Salaries	\$ 4,969,656	\$ 4,832,666	97.2%	\$ 5,078,950	\$ 4,962,755	97.7%	\$5,078,950	\$ 116,195	\$ 130,089
Benefits	2,207,194	2,037,346	92.3%	2,150,133	2,053,653	95.5%	2,150,133	96,480	16,307
Subtotal for Payroll	7,176,850	6,870,012	95.7%	7,229,083	7,016,408	97.1%	7,229,083	212,675	146,396
Supplies	409,893	344,104	83.9%	491,229	411,398	83.7%	491,229	79,831	67,294
Services	2,635,817	2,177,024	82.6%	2,665,622	2,416,465	90.7%	2,665,622	249,157	239,441
Capital Outlay	164,013	171,660	104.7%	65,040	55,166	84.8%	65,040	9,874	(116,494)
Debt Service	114,432	114,432	100.0%	128,406	128,379	100.0%	128,406	27	13,947
Non-expense (582.589.*.00)	-	15,751	0.0%	38,243	35,278	92.2%	38,243	2,965	19,527
Transfers-out	245,332	255,964	104.3%	1,193,374	1,186,550	99.4%	1,193,374	6,824	930,586
Inferfund Charges	(423,541)	(424,602)	100.3%	(446,200)	(426,374)	95.6%	(446,200)	(19,826)	(1,772)
Total Expenditures	10,322,796	9,524,345	671.5%	11,364,797	10,823,270	95.2%	11,364,797	541,527	1,298,925

Foot Note:

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City of Chehalis
Comparative Revenues and Expenditures - Budget to Actual
December 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 12/31/2020		Amended Budget	YTD Actual 12/31/2021			
YTD Target % * 100.00%								
Revenues:								
Operating Revenues:								
Intergovernmental Revenues	\$ 4,400	\$ 6,370	144.8%	\$ 36,211	\$ 38,211	105.5%	\$ 2,000	\$ 31,841
Charges for Services	5,056,865	5,062,791	100.1%	5,082,600	5,270,489	103.7%	187,889	207,698
Hookup/Connection Fee	57,920	54,068	93.3%	119,200	144,405	121.1%	25,205	90,337
Capacity Charge (Cost Share)	277,380	277,378	100.0%	277,400	242,706	87.5%	(34,694)	(34,672)
Late Payment Fees	15,450	14,707	95.2%	1,200	360	30.0%	(840)	(14,347)
Interest Earnings	67,250	61,342	91.2%	10,000	6,813	68.1%	(3,187)	(54,529)
Rental Income	3,550	3,545	99.9%	3,500	3,651	104.3%	151	106
Miscellaneous Other	1,540	626	40.6%	1,600	130	8.1%	(1,470)	(496)
Total Operating Revenues	5,484,355	5,480,827	99.9%	5,531,711	5,706,765	103.2%	175,054	225,938
Other Fund Sources:								
Custodial Activities	-	-	0.0%	-	-	0.0%	-	-
Total Other Fund Source	-	-	0.0%	-	-	0.0%	-	-
Total Revenues & Fund Sources	\$ 5,484,355	\$ 5,480,827	99.9%	\$ 5,531,711	\$ 5,706,765	103.2%	\$ 175,054	\$ 225,938
Expenditures:								
Operating Expenditures:								
Wages	\$ 1,066,122	\$ 958,820	89.9%	\$ 1,090,100	\$ 1,021,675	93.7%	\$ 68,425	\$ 62,855
Benefits	563,775	480,539	85.2%	561,200	487,182	86.8%	74,018	6,643
Supplies	438,652	502,728	114.6%	460,666	553,417	120.1%	(92,751)	50,689
Services	1,232,999	1,086,318	88.1%	1,309,434	1,191,062	91.0%	118,372	104,744
Total Operating Expenditures:	3,301,548	3,028,405	91.7%	3,421,400	3,253,336	95.1%	168,064	224,931
Other Expenditures:								
Capital Outlays	938,395	576,249	61.4%	508,300	470,046	92.5%	38,254	(106,203)
Debt Service	1,882,803	1,882,801	100.0%	1,882,870	1,882,896	100.0%	(26)	95
Custodial Activities	-	-	0.0%	-	-	0.0%	-	-
Interfund Loan Disbursements	-	-	0.0%	-	-	0.0%	-	-
Total Other Expenditures	2,821,198	2,459,050	87.2%	2,391,170	2,352,942	98.4%	38,228	(106,108)
Total Expenditures	\$ 6,122,746	\$ 5,487,455	89.6%	\$ 5,812,570	\$ 5,606,278	96.5%	\$ 206,292	\$ 118,823
Excess Revenues Over (Under) Expenditures	\$ (638,391)	\$ (6,628)	1.0%	\$ (280,859)	\$ 100,487	-35.8%	\$ 381,346	\$ 107,115
Beginning Fund Balance	5,374,991	5,374,991	100.0%	5,368,364	5,368,364	100.0%	-	(6,627)
Ending Fund Balance	\$ 4,736,600	\$ 5,368,363	113.3%	\$ 5,087,505	\$ 5,468,851	107.5%	\$ 381,346	\$ 100,488

Foot Note:

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

	2020		2020 YTD % of Budget	YTD Target % * 2021		2021 YTD % of Budget	^Variance YTD Target vs. Actual	Change YTD Actual 2021-2020
	Amended Budget	YTD Actual 12/31/2020		Amended Budget	YTD Actual 12/31/2021			
WATER FUND (#405)								
Revenues:								
Operating Revenues:								
Intergovernmental Revenues	\$ 5,500	\$ 5,480	99.6%	\$ -	\$ 61	0.0%	\$ 61	\$ (5,419)
Charges for Services	2,864,810	2,968,646	103.6%	2,930,290	3,081,137	105.1%	150,847	112,491
Hookup/Connectoin Fee	61,770	41,722	67.5%	120,300	120,121	99.9%	(179)	78,399
Late Payment Fees	7,820	7,629	97.6%	800	1,601	200.1%	801	(6,028)
Interest Earnings	59,120	56,963	96.4%	13,876	14,148	102.0%	272	(42,815)
Other Receipts	230	(553)	-240.4%	3,200	4,010	125.3%	810	4,563
Total Operating Revenues	2,999,250	3,079,887	102.7%	3,068,466	3,221,078	105.0%	152,612	141,191
Other Funding Source								
Interfund Loan Repayment	69,490	69,482	100.0%	70,911	70,911	100.0%	-	1,429
Customer Deposits	-	135,596	0.0%	98,120	30,521	31.1%	(67,599)	(105,075)
Other Resources	-	4,714	0.0%	1,100	8,368	760.7%	7,268	3,654
Total Other Fund Source	69,490	209,792	301.9%	170,131	109,800	64.5%	(60,331)	(99,992)
Total Revenues & Fund Sources	\$ 3,068,740	\$ 3,289,679	107.2%	\$ 3,238,597	\$ 3,330,878	102.8%	\$ 92,281	\$ 41,199
Expenditures								
Operating Expenditures								
Wages	\$ 848,476	\$ 792,643	93.4%	\$ 906,720	\$ 847,153	93.4%	59,567	54,510
Benefits	430,881	368,888	85.6%	445,900	386,766	86.7%	59,134	17,878
Supplies	344,456	283,039	82.2%	336,136	211,828	63.0%	124,308	(71,211)
Services	1,399,897	922,326	65.9%	862,499	833,984	96.7%	28,515	(88,342)
Total Operating Expenditures	3,023,710	2,366,896	78.3%	2,551,255	2,279,731	89.4%	271,524	(87,165)
Other Expenditures								
Refunds of Deposits	-	88,294	0.0%	81,000	40,489	50.0%	40,511	(47,805)
Capital Outlays	1,578,173	515,177	32.6%	1,176,200	891,046	75.8%	285,154	375,869
Debt Service	289,243	297,103	102.7%	238,852	238,779	100.0%	73	(58,324)
Total Other Expenditures	1,867,416	900,574	48.2%	1,496,052	1,170,314	78.2%	325,738	269,740
Total Expenditures	\$ 4,891,126	\$ 3,267,470	66.8%	\$ 4,047,307	\$ 3,450,045	85.2%	\$ 597,262	\$ 182,575
Excess Revenues Over (Under) Expenditures	\$ (1,275,134)	\$ 22,209	-1.7%	\$ (808,710)	\$ (119,167)	14.7%	\$ 689,543	\$ (141,376)
Beginning Fund Balance	7,437,091	7,437,091	100.0%	7,990,124	7,990,124	100.0%	-	553,033
Ending Fund Balance	\$ 6,161,957	\$ 7,459,300	121.1%	\$ 7,181,414	\$ 7,870,957	109.6%	\$ 689,543	\$ 411,657

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

	2020		2020 YTD % of Budget	YTD Target % * 2021		2021 YTD % of Budget	^Variance YTD Target vs. Actual	Change YTD Actual 2021- 2020
	Amended Budget	YTD Actual 12/31/2020		Amended Budget	YTD Actual 12/31/2021			
Storm Water Fund (#406)								
Revenues:								
Operating Revenues:								
Intergovernmental Revenue	\$ 3,100	\$ 3,097	99.9%	\$ -	\$ -	0.0%	\$ -	\$ (3,097)
Charges for Goods & Services	677,015	724,679	107.0%	677,015	712,213	105.2%	35,198	(12,466)
Hookup/Connection Fee	4,750	3,472	73.1%	29,750	8,240	27.7%	(21,510)	4,768
Late Payment Fees	2,200	2,095	95.2%	-	1	0.0%	1	(2,094)
Interest Earnings	9,230	8,669	93.9%	3,000	1,500	50.0%	(1,500)	(7,169)
Other Misc. Revenues	-	311	0.0%	-	343	0.0%	343	32
Total Operating Revenues	696,295	742,323	106.6%	709,765	722,297	101.8%	12,532	(20,026)
Other Fund Sources:								
Custodial Activities	-	-	0.0%	-	-	0.0%	-	-
Total Other Fund Sources	-	-	0.0%	-	-	0.0%	-	-
Total Revenues & Fund Sources	\$ 696,295	\$ 742,323	106.6%	\$ 709,765	\$ 722,297	101.8%	\$ 12,532	\$ (20,026)
Expenditures:								
Operating Expenditures:								
Wages	\$ 259,451	\$ 241,498	93.1%	\$ 266,350	\$ 191,327	71.8%	\$ 75,023	\$ (50,171)
Benefits	131,530	124,263	94.5%	147,710	110,889	75.1%	36,821	(13,374)
Supplies	60,852	70,930	116.6%	66,284	23,933	36.1%	42,351	(46,997)
Services	64,250	66,365	103.3%	73,854	62,948	85.2%	10,906	(3,417)
Total Operating Expenditures	516,083	503,056	97.5%	554,198	389,097	70.2%	165,101	(113,959)
Other Expenditures:								
Capital Outlays	175,000	-	0.0%	393,498	515,318	131.0%	(121,820)	515,318
Debt Service	200	202	101.0%	404	405	100.2%	(1)	203
Custodial Activities	-	-	0.0%	-	-	0.0%	-	-
Total Other Expenditures	175,200	202	0.1%	393,902	515,723	130.9%	(121,821)	515,521
Total Expenditures	691,283	503,258	72.8%	948,100	904,820	95.4%	43,280	401,562
Excess Revenues Over (Under) Expenditures	\$ 5,012	\$ 239,065	4769.9%	\$ (238,335)	\$ (182,523)	76.6%	\$ 55,812	\$ (421,588)
Beginning Fund Balance	1,264,662	1,264,662	100.0%	1,699,119	1,699,119	100.0%	-	434,457
Ending Fund Balance	\$ 1,269,674	\$ 1,503,727	118.4%	\$ 1,460,784	\$ 1,516,596	103.8%	\$ 55,812	\$ 12,869

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

	2020		2020 YTD % of Budget	YTD Target % * 100.00%		2021 YTD % of Budget	^Variance YTD Target vs. Actual	Change YTD Actual 2021- 2020
	2020 Amended Budget	YTD Actual 12/31/2020		2021 Amended Budget	YTD Actual 12/31/2021			
Airport Fund (#407)								
Revenues:								
Operating Revenues:								
Fuel sales	\$ 675,000	\$ 726,501	107.6%	\$ 650,000	\$ 610,549	93.9%	\$ (39,451)	\$ (115,952)
Rents & Leases	1,143,344	1,165,573	101.9%	1,198,611	1,177,954	98.3%	(20,657)	12,381
Other Misc. Revenues	1,300	483	37.2%	1,300	554	42.6%	(746)	71
Interest Earnings	9,750	8,131	83.4%	3,000	1,592	53.1%	(1,408)	(6,539)
Total Operating Revenues	1,829,394	1,900,688	103.9%	1,852,911	1,790,649	96.6%	(62,262)	(110,039)
Other Fund Sources:								
Intergovernmental - Capital Grants	321,684	267,877	83.3%	1,475,447	531,071	36.0%	(944,376)	263,194
Non-revenues/Custodial	15,256	15,256	100.0%	128,100	128,090	100.0%	(10)	112,834
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	602,837	80.4%	(147,163)	602,837
Total Other Fund Sources	836,940	283,133	33.8%	2,353,547	1,261,998	53.6%	(1,091,549)	978,865
Total Revenues & Fund Sources	\$ 2,666,334	\$ 2,183,821	81.9%	\$ 4,206,458	\$ 3,052,647	72.6%	\$ (1,153,811)	\$ 868,826
Expenditures:								
Wages	\$ 312,092	\$ 296,884	95.1%	\$ 340,700	\$ 333,642	97.9%	\$ 7,058	\$ 36,758
Benefits	179,291	155,560	86.8%	157,800	158,359	100.4%	(559)	2,799
Supplies	592,480	628,816	106.1%	576,600	542,945	94.2%	33,655	(85,871)
Services	233,890	218,841	93.6%	226,269	232,305	102.7%	(6,036)	13,464
Total Operating Expenditures	1,317,753	1,300,101	98.7%	1,301,369	1,267,251	97.4%	34,118	(32,850)
Other Expenditures:								
Capital Outlays	850,375	393,079	46.2%	2,118,930	1,452,225	68.5%	666,705	1,059,146
Debt Service	99,795	98,987	99.2%	110,559	110,559	100.0%	-	11,572
Custodial Activities	100,076	100,076	100.0%	-	-	0.0%	-	(100,076)
Interfund Loan Payment	69,490	69,482	100.0%	70,911	70,911	100.0%	-	1,429
Total Other Expenditures	1,119,736	661,624	59.1%	2,300,400	1,633,695	71.0%	666,705	972,071
Total Expenditures	\$ 2,437,489	\$ 1,961,725	80.5%	\$ 3,601,769	\$ 2,900,946	80.5%	\$ 700,823	\$ 939,221
Excess Revenues Over (Under) Expenditures	\$ 160,163	\$ 222,096	138.7%	\$ 604,689	\$ 151,701	25.1%	\$ (452,988)	\$ (70,395)
Beginning Fund Balance	1,051,418	1,051,418	100.0%	1,391,726	1,391,726	100.0%	-	340,308
Ending Fund Balance	\$ 1,211,581	\$ 1,273,514	105.1%	\$ 1,996,415	\$ 1,543,427	77.3%	\$ (452,988)	\$ 269,913

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