



# - CHELAN COUNTY - MONTHLY FINANCIAL REPORT

## JULY 2014

### CHELAN COUNTY GENERAL FUND

The General fund is Chelan County's major operating fund. It has a budget of almost \$34 million and is comprised of administrative functions, building and planning permits, Sheriff's operations, juvenile housing, criminal prosecution, and the courts.

**REVENUE:** To get a picture of the economic and operational functions that drive revenue, the General fund revenues have been categorized by major revenue source and projected based on prior year history. Current revenues are compared with projections to

Revenue Category	Year-To-Date		
	Projected	Actual	Variance
Property Tax	6,112,676	6,218,984	106,308
Sales Tax	3,096,521	3,530,265	433,745
Prop. Tax Penalty & Interest	598,093	601,446	3,354
Building and Planning Fees	668,266	870,352	202,086
PILT	2,313,500	2,608,906	295,406
PUD Privilege Tax	1,100,000	1,246,269	146,269
Liquor X & P	44,116	74,965	30,849
Wenatchee Court	121,130	99,681	(21,448)
Law Enforcement Contracts	1,667,997	1,730,352	62,354
Recording Fees	92,751	69,559	(23,192)
Motor Vehicle Licensing	257,351	254,285	(3,066)
Probation Services	140,264	204,014	63,751
Interfund Payments	916,197	887,769	(28,428)
Court Fines	410,410	424,813	14,403
Treasury Interest	106,796	125,136	18,340
Grants\Entitlements	1,316,573	1,309,369	(7,204)
Other *	1,064,078	1,165,720	101,642
<b>Total</b>	<b>20,026,717</b>	<b>21,421,887</b>	<b>1,395,170</b>

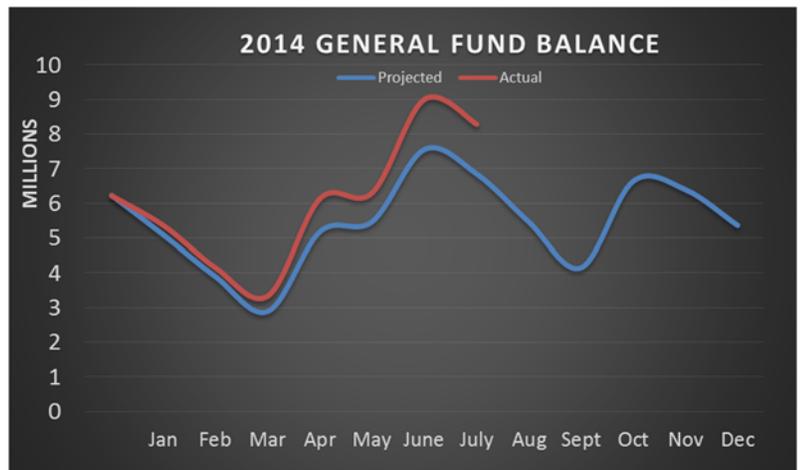
determine how major revenue sources are being received in light of their 2014 budget. July sales tax came in \$170,000 stronger than budgeted. A large portion of the July sales tax increase was due to one corporation buying a significant amount of assets from another corporation in the Old Station area. The Holden mine project continues to provide increased sales tax revenue. However, the main sales tax generator for this project was late filling sales tax for July, which may make future months look even stronger. It should be mentioned that these temporary projects may not have as large of an impact on future years' sales tax revenues.

The Wenatchee Court billings are lagging by one month compared to prior year's billings but should catch up by the end of the year. Recording fees are behind due to a continued slowing of real estate transactions which generate most of these fees. Other revenues appear to be reasonably following projected budget.

**EXPENDITURES:** Expenditures are projected in a similar way as revenues, but expenditures are spent more evenly than revenues are received. Salaries and Wages are currently running over projection, much of which is related to overtime in the Sheriff's Office during the many fires around Chelan County. Fortunately, the personnel benefits and services categories have been underspent to cover the increase in wages. During June, the interfund payments category had a variance due to the timing of the Motor Pool billing and balanced out this month. In total, the General fund expenditure budget is tracking just under its budget projection.

Expenditure Category	Year-To-Date		
	Projected	Actual	Variance
10 - Salaries & Wages	9,178,922	9,282,039	103,116
20 - Personnel Benefits	3,712,285	3,610,323	(101,961)
30 - Supplies	436,049	451,013	14,963
40 - Services	3,055,217	2,958,430	(96,787)
50 - Intergovernmental Svcs	220,017	239,762	19,745
90 - Interfund Payments	2,806,765	2,807,351	586
<b>TOTAL</b>	<b>19,409,256</b>	<b>19,348,918</b>	<b>(60,338)</b>

**FUND BALANCE:** The General Fund balance chart shows the cyclical nature of the Chelan County's cash flow. The increases in April and October coincide with the due dates of the first and second half of property taxes. The increase in June coincides with the once-a-year PUD Privilege and PILT revenues. The 2014 General Fund budget was conservatively designed to lose \$863K. Because revenues have been strong during 2014, even with the planned \$500k of Motor Pool assistance (mentioned on the following page), the General fund should end up breaking even by the end of 2014.





**CHELAN COUNTY**  
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# ALL CHELAN COUNTY FUNDS

In addition to the General Fund, Chelan County has over 50 separate funds that account for resources reserved by the Commissioners or separated for specific purposes.

**CASH BALANCES:** The General fund has a healthy cash balance and is in better financial condition than it has ever been. However, there are several funds outside of the General fund that are currently borrowing cash to meet operational needs. The Natural Resources fund is currently borrowing \$677,000 from the REET I and ER&R funds to meet cash flow needs because they are substantially funded by reimbursement grants and do not have the cash to make the initial outflows. The Regional Justice Center (RJC) is borrowing \$964,000 from the Criminal Justice Sales Tax and Distressed Counties Tax funds. Over the past couple years, the RJC's billed bed revenues have not kept up with ongoing operating expenses. However, during the first half of 2014, the RJC increased the number of inmates housed at their facilities and their cash flow appears to have leveled out in the last few months. After several years of under-charging responsible funds, the Motor Pool needed to borrow \$137,000 from the ER&R fund when it purchased vehicles early this year. To avoid an extremely large rental rate increase, there are currently plans to have the General Fund transfer \$500,000 to Motor Pool to cover their current and future cash flow needs. In addition to the existing loans, the Commissioners have proposed the authorization of a loan to the new Flood Control District fund for \$205,000. This is expected to be repaid after the new assessment starts in 2015.

Cash Balance of Selected Funds		5/31/2014	6/30/2014	7/31/2014
010	General	7,418,586	10,117,243	9,693,566
014	Traffic Safety	132,026	44,471	51,457
110	County Roads	6,825,788	6,430,783	5,770,784
119	Ohme Gardens	55,218	61,860	71,629
124	Farm Worker Housing	191,167	196,851	206,004
125	Horticulture Pest & Disease	94,166	83,935	91,772
128	Noxious Weed	60,449	39,663	28,140
140	Cashmere-Dryden Airport	41,649	41,215	44,448
180	Natural Resources	45	376	145,897
190	Criminal Justice Tax	682,592	744,383	815,897
301	REET I	587,318	511,739	403,699
405	Wenatchee River Park	51,896	58,546	75,636
410	Expo Center	107,201	105,537	115,179
411	Fair	130,947	130,121	132,250
450	Regional Justice Center	441,102	415,927	450,166
510	ER&R	1,272,311	1,098,033	747,088
526	Health Insurance	2,033,167	2,528,257	2,602,854
530	Motor Pool	103,492	6,416	74,901
535	Unemployment Comp	251,385	240,607	246,733
540	Tort Claims & Insurance	641,103	938,369	934,097

**BUDGET:** July is 58.3% of the way through the calendar year. This percentage is a reasonable benchmark for departments that have even expenditures throughout the year. However, many departments have one-time expenditures at the beginning of the year such as annual software contracts. Therefore, the actual verses budget chart is provided for department heads to evaluate their own budgetary progress. They should be aware of their own department's budget cycle and the reasons they are over or under the straight-line benchmark.

Accounts Receivable Outstanding - Older than 60 Days			
<b>Auditor</b>			
010015-01923	4/8/2014	DSHS - MA	64.00
010015-01927	4/10/2014	Dept of Licensing	2,232.47
<b>Superior Court</b>			
010155-00041	2/24/2014	AOC	137.30
<b>Public Works</b>			
401001-02566	5/5/2014	Mason Roofing & Construction	753.00
510001-00938	4/7/2014	Chelan Co ER&R	883.70
530001-00501	4/7/2014	Chelan County Coroner	159.49
<b>Horticulture Pest &amp; Disease</b>			
125001-00019	12/31/2013	Douglas County	19,266.58
125001-00021	4/8/2014	Douglas County	10,379.21
<b>Natural Resources</b>			
180001-00884	12/31/2013	Nat Res Conservation Service	37,094.96
180001-00885	12/31/2013	Recreation/Conservation Office	11,585.77
180001-00886	12/31/2013	Recreation/Conservation Office	4,377.73
180001-00889	12/31/2013	HCP Tributary Committee	5,154.02
180001-00893	4/11/2014	WA St Dept of Ecology	4.15
<b>Substance Abuse</b>			
193001-00221	2/4/2014	DSHS	13,701.08
193001-00232	3/28/2014	DSHS	43,143.27
193001-00234	4/8/2014	DSHS	7,241.02
<b>Regional Justice Center</b>			
450001-02717	12/10/2013	Department of Corrections	127.61
450001-02802	4/10/2014	Department of Corrections	50.12
450001-02813	4/10/2014	YWCA	118.75
450001-02837	5/1/2014	Department of Corrections	3,043.80
450001-02845	5/1/2014	City of North Bend	3,290.00
450001-02856	5/13/2014	YWCA	187.25
<b>Health Insurance</b>			
526001-00003	12/31/2010	Daryl Mathena	241.03
526001-00004	3/8/2011	Daryl Mathena	458.78
If any of these outstanding receivables have been paid, will not be paid, or need adjustment, please contact the County Auditor's Office.			

Actual YTD Expenditures and Revenues with Percent of Annual Budget					
General Fund Departments		Expenditures		Revenues	
010	Assessor	641,452	53.6%	1,103	3.2%
015	Auditor	627,974	54.6%	440,764	49.6%
020	Community Development	846,620	49.6%	916,608	74.4%
030	Civil Service Comm	1,900	17.1%	0	-
040	Clerk	623,878	55.2%	488,874	61.6%
045	Commissioners	400,559	56.4%	8,045,831	78.4%
050	Coroner	120,136	52.1%	7,452	49.7%
052	Information Technology	404,894	55.8%	57,530	50.0%
055	Facilities Maintenance	809,885	52.9%	298,184	50.0%
065	District Court	708,752	54.7%	714,730	55.9%
066	District Court Probation	254,132	57.1%	225,260	76.6%
075	Extension Services	177,706	57.9%	8,824	24.2%
085	Juvenile Services	1,541,231	56.6%	359,387	55.5%
105	Non-Departmental	4,372,582	54.0%	196,388	35.9%
139	Child Support Enforcement	183,275	47.6%	204,002	48.5%
140	Prosecuting Attorney	1,063,270	56.0%	276,769	52.7%
145	Sheriff	5,628,802	59.3%	2,041,671	67.9%
155	Superior Court System	593,703	55.6%	33,251	34.2%
165	Treasurer	348,166	55.9%	886,274	67.6%
170	Property Tax Transfer	0	0.0%	6,218,984	56.4%
General Fund Total		19,348,918	55.7%	21,421,887	64.7%
Other Funds		Expenditures		Revenues	
014	Traffic Safety	132,187	47.2%	277,514	111.0%
110	County Roads	6,714,828	38.5%	7,120,438	43.9%
119	Ohme Gardens	130,240	51.6%	118,013	53.7%
124	Farm Worker Housing	75,242	33.5%	72,465	32.8%
125	Horticulture	64,623	46.4%	98,591	81.0%
128	Noxious Weed	156,088	46.5%	151,126	44.8%
180	Natural Resources	1,785,084	50.5%	1,023,188	29.2%
405	Wenatchee River Park	123,617	51.2%	127,388	66.3%
410	Expo Center	74,189	49.7%	78,295	44.7%
411	Fair	26,935	15.4%	49,598	27.9%
450	Regional Justice Center	4,521,471	56.2%	4,559,528	56.6%
510	ER&R	2,084,600	52.9%	1,513,802	37.7%
530	Motor Pool	710,460	69.8%	464,601	49.4%