



# - CHELAN COUNTY - MONTHLY FINANCIAL REPORT

## JUNE 2015

The General fund is Chelan County's major operating fund. It has a budget of \$35 million and is comprised of administrative functions, building and planning permits, Sheriff's operations, juvenile housing, criminal prosecution, and the courts. The revenue and expenditure charts below display the 2015 General fund projected budget contrasted with actual expenditures and revenues.

Revenue Category	Year-To-Date		
	Projected	Actual	Variance
Property Tax	6,254,895	6,335,949	81,053
Sales Tax	2,848,441	3,277,793	429,352
Prop. Tax Penalty & Interest	546,627	493,303	(53,323)
Building and Planning Fees	652,133	931,050	278,918
PILT	2,600,000	2,413,278	(186,722)
PUD Privilege	1,200,000	1,194,446	(5,554)
Liquor X & P	46,805	73,325	26,520
Wenatchee Court	99,322	80,035	(19,287)
Law Enforcement Contracts	1,204,353	1,296,890	92,537
Recording Fees	64,352	77,107	12,755
Motor Vehicle Licensing	209,634	211,760	2,126
Probation Services	157,771	178,169	20,398
Interfund Payments	710,724	739,405	28,681
Court Fines	350,712	343,229	(7,483)
Treasury Interest	71,094	83,974	12,881
Grants\Entitlements	1,112,830	1,089,724	(23,106)
Other	912,521	888,201	(24,320)
<b>Total</b>	<b>19,042,215</b>	<b>19,707,640</b>	<b>665,425</b>

Sales tax revenue is holding strong through the first six months. There is an expectation that sales tax revenue will slow starting in July due to a major auto dealer moving to Douglas County. July will be the first month that sales tax will not reflect their collections in Chelan County. The potential annexation of the entire Old Station area could have a much larger impact on future sales tax revenue. Building and planning fees continue to come in strong due to a very active real estate market. Both new construction and remodels are driving these revenues above budget.

PILT and PUD privilege tax are two major revenues that the county receives during June. PILT is typically distributed by the US Department of the Interior in one June payment. This year, 92% of the funds were distributed in June and the remaining 8% will be distributed in October. Once the remainder is received in October, the actual should be slightly higher than the projected budget.

The interfund payment expenditures are higher through the first half of the year due to a slight lag in the Sheriff's Motor Pool payments. These payments should catch up over the next few months.

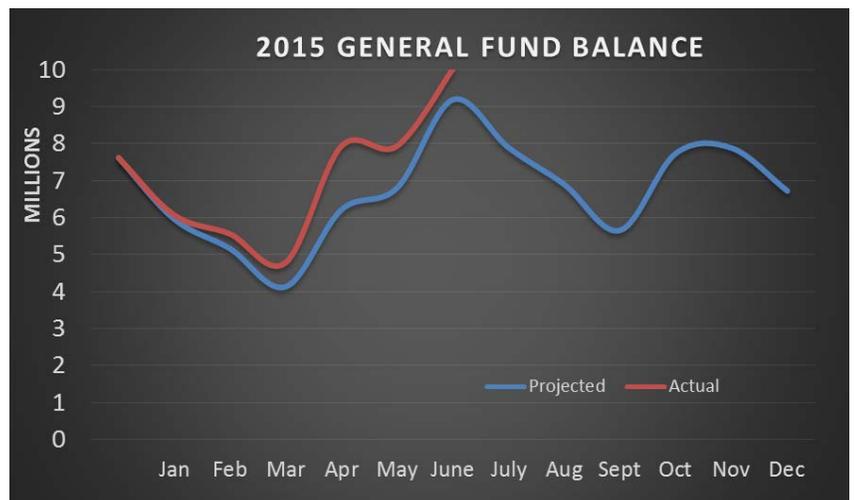
Expenditure Category	Year-To-Date		
	Projected	Actual	Variance
10 - Salaries & Wages	8,149,124	8,220,209	71,086
20 - Personnel Benefits	3,245,744	3,193,981	(51,763)
30 - Supplies	434,633	455,054	20,421
40 - Services	2,722,041	2,711,563	(10,479)
50 - Intergovernmental Svcs	197,240	198,518	1,277
90 - Interfund Payments	2,721,385	2,543,805	(177,580)
<b>TOTAL</b>	<b>17,470,167</b>	<b>17,323,129</b>	<b>(147,038)</b>

**General Fund Balance:** As displayed on the graph below, the General fund balance is tracking higher than the projected budget. The 2015 budget was built to lose \$900,000 because revenues and expenditures are typically budgeted conservatively, which results in a \$1 million swing. Based on the trends of the first six months, the General fund should end up breaking even at the end of 2015.

**Interfund Loans:** While the General fund is doing better than ever, there two funds that are currently borrowing cash to meet operational needs.

The Natural Resources fund is currently borrowing \$286,000 from the REET I fund to meet cash flow needs. Of this amount, \$132,225 is related to 2014 projects and \$153,775 is related to 2015 projects. Natural Resources is reimbursement driven and as of June 30, had \$34,518 in booked receivables that will go toward paying down the 2014 balance when received. There is a possibility that additional funding sources for the 2014 difference can be identified. If not, the General fund may be responsible to make up the difference.

The Regional Justice Center (RJC) is borrowing \$992,000 from the Criminal Justice Sales Tax and Distressed Counties Tax funds. The General fund increased its contribution for Chelan County inmates during 2015. Contract rates will increase for all inmates housed in 2016. These revenue increases should help alleviate the RJC's debt.



Prepared by:  
**Brad Posenjak, CPA** 509-667-6800  
 Chief Deputy Auditor [brad.posenjak@co.chelan.wa.us](mailto:brad.posenjak@co.chelan.wa.us)

Also available online at <http://www.co.chelan.wa.us/>

**Cash Balances:** Most of Chelan County's funds have strong cash balances. As noted on the previous page regarding interfund loans, the cash in those two funds does not belong to them.

Because of the PILT and PUD privilege revenues in the General fund, June has the highest cash balance of the year. Since the General fund is healthier than it has ever been, this cash balance is the largest the fund has ever reported.

**Budget:** June is 50% through the year. This can be used as a guideline for departments that have even expenditures throughout the year. However, most departments do not receive their revenue evenly from month-to-month. The chart below can be used by the departments as a guide to track their monthly budget.

Cash Balance of Selected Funds		4/30/2015	5/31/2015	6/30/2015
010	General	9,074,653	8,699,138	11,335,828
014	Traffic Safety	122,071	97,058	101,252
110	County Roads	7,217,426	7,146,553	6,180,213
118	Wenatchee River Park	41,828	51,480	66,711
119	Ohme Gardens	44,428	48,857	52,588
120	Expo Center	151,888	163,236	156,249
121	Fair	218,442	218,135	218,185
124	Farm Worker Housing	153,466	141,346	139,164
125	Horticulture Pest & Disease	91,752	87,175	70,386
128	Noxious Weed	55,766	54,842	34,292
140	Cashmere-Dryden Airport	55,336	56,793	59,131
150	Regional Justice Center	255,958	632,794	323,072
180	Natural Resources	143,540	58,551	161,247
190	Criminal Justice Tax	1,703,534	1,571,136	1,633,449
301	REET I	610,558	782,722	895,489
510	ER&R	1,257,128	1,369,845	1,038,620
526	Health Insurance	2,784,575	2,928,155	2,886,597
530	Motor Pool	425,670	358,259	339,088
535	Unemployment Comp	283,668	266,876	271,046
540	Tort Claims & Insurance	988,197	994,363	1,155,857

Actual YTD Expenditures & Revenues w/ Percent of Annual Budget				
General Fund Departments		Expenditures		Revenues
010	Assessor	592,889	46.7%	1,850 158.1%
015	Auditor	558,627	44.7%	369,234 41.7%
020	Community Develop.	722,161	43.0%	939,777 65.3%
030	Civil Service Comm	9,225	83.1%	0 -
040	Clerk	592,050	49.4%	440,742 54.9%
045	Commissioners	372,427	50.3%	7,386,720 64.6%
050	Coroner	102,212	44.0%	14,870 99.1%
052	Information Technology	407,801	49.3%	64,047 50.0%
055	Facilities Maintenance	729,203	45.7%	298,344 49.6%
065	District Court	608,097	46.4%	563,164 42.7%
066	District Court Probation	218,632	48.1%	188,160 51.4%
075	Extension Services	137,735	40.2%	8,818 24.8%
085	Juvenile Services	1,334,426	48.3%	288,948 44.7%
105	Non-Departmental	4,444,784	54.9%	127,476 33.4%
139	Child Support Enf.	162,323	46.8%	178,879 45.0%
140	Prosecuting Attorney	980,942	48.3%	214,178 42.8%
145	Sheriff	4,826,184	49.3%	1,529,353 51.8%
155	Superior Court System	535,978	47.8%	43,954 45.2%
165	Treasurer	305,725	49.2%	713,176 52.7%
170	Property Tax	0	0.0%	6,335,949 55.7%
<b>General Fund Total</b>		<b>17,641,420</b>	<b>49.4%</b>	<b>19,707,640 56.7%</b>
Other Funds		Expenditures		Revenues
014	Traffic Safety	60,594	48.2%	151,397 88.9%
110	County Roads	6,404,139	38.3%	8,310,651 52.5%
118	Wenatchee River Park	99,383	41.5%	97,842 50.9%
119	Ohme Gardens	96,278	39.1%	70,564 33.1%
120	Expo Center	63,407	41.5%	37,168 21.9%
121	Fair	28,792	15.4%	45,466 24.4%
124	Farm Worker Housing	87,998	39.0%	29,981 12.9%
125	Horticulture	82,642	48.1%	79,121 51.5%
128	Noxious Weed	137,311	37.7%	161,605 46.1%
150	Regional Justice Center	3,981,023	50.0%	4,064,665 48.1%
180	Natural Resources	691,026	16.0%	713,627 16.7%
510	ER&R	1,463,968	39.6%	955,352 26.2%
530	Motor Pool	730,791	67.7%	302,569 33.0%

Accounts Receivable Outstanding - Older than 60 Days			
<b>Clerk</b>			
010040-00797	4/9/2015	Chelan County Roads	519.75
<b>Commissioners</b>			
193001-00267	4/16/2015	DSHS	1,584.02
<b>Juvenile</b>			
010085-01456	4/9/2015	Douglas Co Commissioners	4,920.00
<b>Sheriff</b>			
010145-01316	12/31/2014	PUD #1 of Chelan County	404.77
010145-01336	3/20/2015	Grant County DEM	14,573.31
<b>Public Works</b>			
401001-02789	12/4/2014	Leavenworth Pest Control	60.00
401001-02823	12/31/2014	Renovation Masters LLC	176.00
101001-00009	2/5/2015	Leavenworth Pest Control	136.00
101001-00030	3/5/2015	Leavenworth Pest Control	100.00
101001-00055	4/2/2015	Fred Dowdy Co Inc	262.00
101001-00060	4/2/2015	Leavenworth Pest Control	40.00
101001-00061	4/2/2015	Renovation Masters LLC	1,187.00
<b>Horticulture</b>			
125001-00026	4/14/2015	Douglas County	16,730.30
125001-00028	4/14/2015	North Yakima Conservation Dis	1,931.33
<b>Regional Justice Center</b>			
150001-00057	3/31/2015	Ohme Gardens	718.75
150001-00061	3/31/2015	YWCA	199.00
150001-00088	4/30/2015	YWCA	175.00
150001-00090	4/30/2015	Chelan/Douglas Range Assoc	39.00
<b>Natural Resources</b>			
180001-00950	11/25/2014	WA St Dept of Ecology	1,506.58
180001-00965	12/31/2014	WA St Dept of Ecology	390.68
180001-00974	12/31/2014	HCP Tributary Committee	0.02
180001-00986	12/31/2014	WA St Dept of Ecology	956.32
180001-00989	12/31/2014	WA St Dept of Ecology	272.04
180001-00990	12/31/2014	WA St Dept of Ecology	253.82
180001-00991	12/31/2014	Dept of Natural Resources	12,192.99
180001-00993	12/31/2014	Chelan Co Current Expense	6,752.21
180001-00994	12/31/2014	WA St Dept of Ecology	12,192.99
If any of these outstanding receivables have been paid, will not be paid, or need adjustment, please contact the County Auditor's Office.			