



- CHELAN COUNTY - MONTHLY FINANCIAL REPORT

SEPTEMBER 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.

General Fund Revenue: Sales tax revenue was \$200,000 above projection in September. Much of this activity is due to the Holden Mine project and new construction. Next month sales tax revenue could be under projection due to the fires in August that slowed down tourism and construction in northern Chelan County. While sales tax has been strong in 2015, the petition for annexation of the Old Station area into the City of Wenatchee could have a negative impact of \$1 million to the 2016 sales tax revenue.

Revenue Category	Year-To-Date		
	Projected	Actual	Variance
Property Tax	6,615,311	6,641,897	26,586
Sales Tax	4,630,936	5,397,064	766,128
Prop. Tax Penalty & Interest	701,352	629,264	(72,088)
Building and Planning Fees	1,052,599	1,283,951	231,352
PILT	2,600,000	2,413,278	(186,722)
PUD Privilege	1,200,000	1,194,446	(5,554)
Liquor X & P	68,345	108,873	40,528
Wenatchee Court	157,354	141,065	(16,289)
Law Enforcement Contracts	1,806,530	2,456,116	649,587
Recording Fees	98,888	121,657	22,769
Motor Vehicle Licensing	331,760	339,623	7,863
Probation Services	243,222	271,144	27,921
Interfund Payments	1,083,009	1,113,158	30,150
Court Fines	560,308	549,917	(10,391)
Treasury Interest	123,777	121,876	(1,901)
Grants\Entitlements	1,678,148	1,721,304	43,156
Other	1,394,688	1,517,456	122,767
Total	24,346,227	26,022,090	1,675,863

Building and planning fees were well above expectations in the spring, but these revenues have slowed during the summer. Total building and planning revenues are still well above projection, but some of this could be attributed to builders obtaining their building permits earlier in the year than usual.

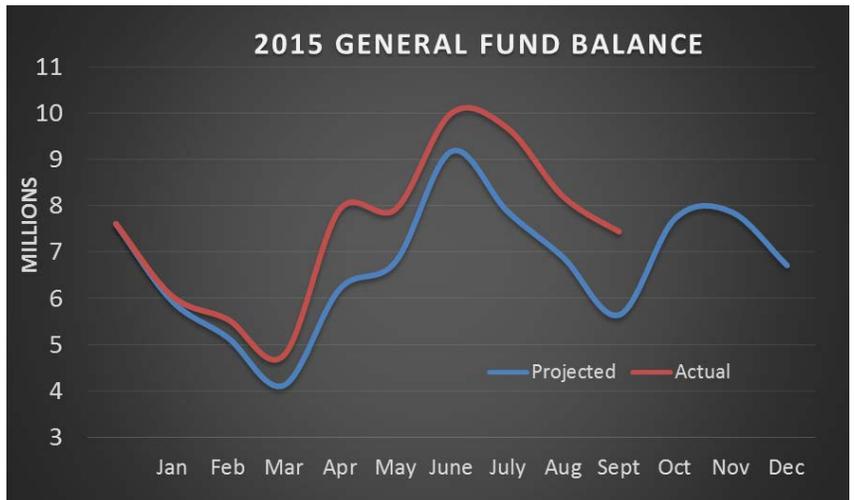
The fourth quarter law enforcement contracts were billed in September which is earlier than usual. The majority of this revenue has been received for 2015 and the projected amount will come closer to actual by the end of the 4th quarter.

General Fund Expenditures: Salaries are tracking above projection due to additional work by the Sheriff's Office at the PUD and on the local fires. Most of the additional overtime expenses have been or will be reimbursed to offset the expenses. The variances below reflect current spending in relation to the original budget. Supplemental budget appropriations are adopted by the Commissioners to keep the General fund within its legal budget authority when spending exceeds the original budget. All other expenditure categories appear to be well under budget through August. However, many of these categories will probably come closer to projection as the year comes to a close.

Expenditure Category	Year-To-Date		
	Projected	Actual	Variance
10 - Salaries & Wages	12,324,145	12,544,885	220,740
20 - Personnel Benefits	4,886,431	4,824,084	(62,348)
30 - Supplies	639,037	605,908	(33,129)
40 - Services	4,087,761	4,076,934	(10,827)
50 - Intergovernmental Svcs	288,205	260,700	(27,505)
90 - Interfund Payments	4,082,078	3,878,793	(203,285)
TOTAL	26,307,656	26,191,304	(116,353)

General Fund Balance: As displayed on the graph below, the General fund balance is tracking higher than the projected budget. While some of this is due to timing issues that will bring the actual line closer to the projected line, much of the difference is due to strong sales tax and building fees.

The 2015 budget was built to lose \$900,000 because revenues and expenditures are typically budgeted conservatively. This conservative budget practice results in a positive \$1 million swing. Based on the trends of the first nine months, the General fund should end up breaking even or possibly growing slightly at the end of 2015.



Skip Moore

Prepared by:

Brad Posenjak, CPA

509-667-6800

Chief Deputy Auditor brad.posenjak@co.chelan.wa.us

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

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

Noxious Weed fund is borrowing \$8,000 from the General fund for cash flow purposes. This should be paid back in October when the second half of property taxes are received.

Solid Waste Planning fund is borrowing \$129,155 from the Equipment Rental and Revolving fund for the construction of the Moderate Risk Waste Facility.

Natural Resources fund is borrowing \$286,000 from the REET I fund to cash flow 2015 projects.

Regional Justice Center fund is borrowing \$992,000 from the Criminal Justice Sales Tax and Distressed Counties Tax funds to cash flow operations after a decrease in contract inmates.

Cash Balance of Selected Funds		7/31/2015	8/31/2015	9/30/2015
010	General	10,758,924	9,484,557	7,979,235
014	Traffic Safety	109,122	83,896	86,345
103	Solid Waste Planning	-	-	-
110	County Roads	2,642,656	1,746,213	1,583,185
118	Wenatchee River Park	73,688	91,314	91,526
119	Ohme Gardens	60,614	66,222	70,568
120	Expo Center	191,926	200,194	193,781
121	Fair	226,898	215,369	326,802
124	Farm Worker Housing	173,148	144,996	119,337
125	Horticulture Pest & Disease	56,159	38,095	23,079
128	Noxious Weed	33,120	14,047	396
140	Cashmere-Dryden Airport	58,405	58,303	57,601
150	Regional Justice Center	222,552	283,708	207,577
180	Natural Resources	107,511	49,694	150,368
190	Criminal Justice Tax	1,470,109	1,518,445	1,582,760
301	REET I	988,333	1,051,313	1,120,703
510	ER&R	872,703	987,566	931,439
526	Health Insurance	3,013,469	3,216,254	3,293,747
530	Motor Pool	370,958	346,431	448,998
535	Unemployment Comp	275,339	279,294	283,783
540	Tort Claims & Insurance	1,124,429	1,131,426	701,261

Cash Balances: Most of Chelan County's funds have strong cash balances. However, as noted earlier regarding interfund loans, the cash in those funds do not belong to them.

Budget: September is 75% 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.

Accounts Receivable Outstanding - Older than 60 Days			
Clerk			
010040-00803	6/9/2015	Office of Support Enforcement	13,476.00
Commissioners			
010045-00094	7/6/2015	DCTED - OCD - Housing Div	54,000.00
193001-00267	4/16/2015	DSHS	1,584.02
193001-00275	7/8/2015	DSHS	1,300.00
193001-00276	7/8/2015	DSHS	25,477.58
193001-00277	7/8/2015	DSHS	25,477.58
Sheriff			
010145-01363	7/24/2015	US Dept of Justice	6,243.09
Superior Court			
010155-00057	6/26/2015	AOC	114.35
010155-00058	7/13/2015	AOC	1,089.30
Public Works			
401001-02789	12/4/2014	Leavenworth Pest Control	60.00
401001-02823	12/31/2014	Renovation Masters LLC	176.00
403001-00371	6/19/2015	WA St Dept of Ecology	53,156.96
101001-00009	2/5/2015	Leavenworth Pest Control	136.00
101001-00030	3/5/2015	Leavenworth Pest Control	100.00
101001-00060	4/2/2015	Leavenworth Pest Control	40.00
101001-00061	4/2/2015	Renovation Masters LLC	1,187.00
101001-00086	5/4/2015	Leavenworth Pest Control	37.00
101001-00092	5/4/2015	Renovation Masters LLC	495.00
101001-00122	6/1/2015	Renovation Masters LLC	313.00
101001-00124	6/1/2015	Servicemaster	95.00
101001-00154	7/7/2015	Renovation Masters LLC	225.00
101001-00157	7/7/2015	Servicemaster	485.00
103001-00018	7/15/2015	WA St Dept of Ecology	127,178.06
530001-00833	7/17/2015	Chelan County Horticulture	1,085.00
Horticulture			
125001-00026	4/14/2015	Douglas County	16,730.30
125001-00028	4/14/2015	North Yakima Conservation Dis	1,931.33
125001-00029	7/31/2015	Douglas County	23,449.22
Noxious Weeds			
128001-00132	6/4/2015	Mark & Vanessa Long	271.00
Regional Justice Center			
150001-00100	5/12/2015	Department of Corrections	858.15
150001-00101	5/12/2015	Department of Corrections	241.20
150001-00102	5/12/2015	Department of Corrections	2,658.91
150001-00159	7/15/2015	Department of Corrections	121.65
150001-00160	7/15/2015	Lynnwood Police Department	1,396.68
150001-00167	7/31/2015	Department of Corrections	119,253.75
150001-00172	7/31/2015	Lynnwood Police Department	18,070.00
Natural Resources			
180001-00994	12/31/2014	WA St Dept of Ecology	12,192.99
180001-01017	7/28/2015	WA St Dept of Ecology	24,468.96
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 & Revenues w/ Percent of Annual Budget				
General Fund Departments	Expenditures		Revenues	
010 Assessor	894,023	70.4%	2,050	175.2%
015 Auditor	921,692	73.7%	591,389	66.8%
020 Community Develop.	1,107,263	66.0%	1,294,639	90.0%
030 Civil Service Comm	10,509	80.2%	0	-
040 Clerk	877,522	73.3%	671,810	83.7%
045 Commissioners	567,014	75.4%	9,889,144	86.4%
050 Coroner	165,137	71.0%	24,198	161.3%
052 Information Technology	602,434	72.9%	96,070	75.0%
055 Facilities Maintenance	1,186,261	73.3%	450,290	74.8%
065 District Court	931,604	71.2%	925,714	70.3%
066 District Court Probation	329,545	72.5%	288,982	78.9%
075 Extension Services	202,760	59.1%	12,963	36.5%
085 Juvenile Services	2,031,494	73.6%	427,758	66.2%
105 Non-Departmental	5,957,527	73.4%	239,936	62.8%
139 Child Support Enf.	244,385	70.5%	178,879	45.0%
140 Prosecuting Attorney	1,490,273	73.4%	339,246	67.8%
145 Sheriff	7,419,986	75.8%	2,931,512	99.2%
155 Superior Court System	800,613	70.7%	50,710	52.2%
165 Treasurer	451,261	72.6%	964,902	71.2%
170 Property Tax	0	0.0%	6,641,897	58.4%
General Fund Total	26,191,304	73.2%	26,022,090	74.9%

Other Funds	Expenditures		Revenues	
014 Traffic Safety	90,890	72.3%	166,786	97.9%
110 County Roads	12,773,175	76.4%	10,353,890	65.4%
118 Wenatchee River Park	163,565	68.3%	187,826	97.7%
119 Ohme Gardens	152,901	62.1%	147,279	69.1%
120 Expo Center	96,354	63.0%	109,968	64.7%
121 Fair	119,488	64.1%	228,638	122.9%
124 Farm Worker Housing	219,376	97.2%	148,058	63.9%
125 Horticulture	131,570	76.6%	81,248	52.9%
128 Noxious Weed	214,063	58.7%	179,292	51.2%
150 Regional Justice Center	6,018,964	75.6%	6,110,317	72.4%
180 Natural Resources	1,162,428	26.9%	1,028,336	24.1%
510 ER&R	2,195,363	59.4%	1,745,250	47.9%
530 Motor Pool	878,723	81.4%	542,107	59.1%