



- CHELAN COUNTY - MONTHLY FINANCIAL REPORT

OCTOBER 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: October sales tax collection was \$170,000 above projection despite the expectation that the summer fires would take a toll on local spending. 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 Chelan County's annual sales tax revenue. The uncertainty of this major revenue adds instability to any long term budget planning.

Revenue Category	Year-To-Date		
	Projected	Actual	Variance
Property Tax	9,988,765	10,086,210	97,445
Sales Tax	5,266,216	6,202,567	936,351
Prop. Tax Penalty & Interest	774,899	700,748	(74,151)
Building and Planning Fees	1,199,892	1,393,821	193,930
PILT	2,600,000	2,618,951	18,951
PUD Privilege	1,200,000	1,194,446	(5,554)
Liquor X & P	73,292	123,319	50,028
Wenatchee Court	182,875	157,002	(25,873)
Law Enforcement Contracts	1,830,617	2,472,870	642,254
Recording Fees	110,778	135,321	24,543
Motor Vehicle Licensing	365,131	372,979	7,848
Probation Services	270,791	299,836	29,045
Interfund Payments	1,099,931	1,186,710	86,779
Court Fines	631,916	624,975	(6,941)
Treasury Interest	135,719	129,651	(6,068)
Grants\Entitlements	2,054,496	1,960,205	(94,292)
Other	1,580,929	1,735,852	154,924
Total	29,366,245	31,395,464	2,029,219

Building and planning fees were well above expectations in the spring, but these revenues have come in under projection the past few months. Through ten months these revenues have already met the annual budgeted.

The US Department of the Interior distributed the balance of the PILT payment in October. This \$205,000 brought the PILT revenue just over projection for the year.

The fourth quarter law enforcement contracts were billed in September which is earlier than usual. The majority of this revenue has already been recognized 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 October. The interfund payments category should come close to projection as the 3rd and 4th quarter motor pool payments are billed.

Expenditure Category	Year-To-Date		
	Projected	Actual	Variance
10 - Salaries & Wages	13,728,312	13,969,010	240,698
20 - Personnel Benefits	5,433,161	5,350,896	(82,265)
30 - Supplies	712,547	663,778	(48,769)
40 - Services	4,614,524	4,489,177	(125,348)
50 - Intergovernmental Svcs	322,478	300,887	(21,590)
90 - Interfund Payments	4,432,611	4,273,464	(159,147)
TOTAL	29,243,633	29,047,213	(196,420)

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.

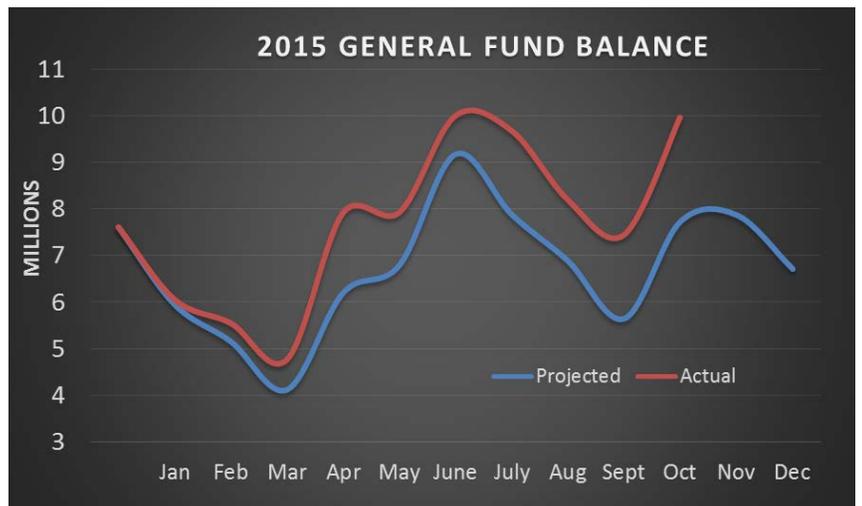
The 2015 budget was built to lose \$900,000 because revenues and expenditures are typically budgeted conservatively. This conservative budget practice results in a positive \$1 million swing. Based on the trends of the first ten months, the General fund should end up growing by \$200,000 by the completion of the 2015 fiscal year.



CHELAN COUNTY
~ AUDITOR ~
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Interfund Loans: There are several funds that are currently borrowing cash to meet operational needs.

Noxious Weed fund was able to pay back its interfund loan after the assessments were received in October with property taxes.

Solid Waste Planning fund is borrowing \$129,586 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. The Commissioners plan to use the General fund to pay off the principal of this loan in November.

Budget: October is 83.3% through the year. The Actual YTD Expenditures & Revenues chart can be used as a guideline for departments that have even expenditures throughout the year. Several departments have been highlighted below. Based on projected spending habits, these are most likely to go over budget. It is recommended that department heads and elected

Cash Balance of Selected Funds		8/31/2015	9/30/2015	10/31/2015
010	General	9,484,557	7,979,235	11,101,391
014	Traffic Safety	83,896	86,345	90,076
103	Solid Waste Planning	-	-	-
110	County Roads	1,746,213	1,583,185	3,027,393
118	Wenatchee River Park	91,314	91,526	92,164
119	Ohme Gardens	66,222	70,568	63,087
120	Expo Center	200,194	193,781	238,538
121	Fair	215,369	326,802	307,279
124	Farm Worker Housing	144,996	119,337	89,801
125	Horticulture Pest & Disease	38,095	23,079	47,760
128	Noxious Weed	14,047	396	42,216
140	Cashmere-Dryden Airport	58,303	57,601	58,338
150	Regional Justice Center	283,708	207,577	174,215
180	Natural Resources	49,694	150,368	66,862
190	Criminal Justice Tax	1,518,445	1,582,760	1,664,412
301	REET I	1,051,313	1,120,703	1,151,234
510	ER&R	987,566	931,439	1,088,747
526	Health Insurance	3,216,254	3,293,747	3,456,963
530	Motor Pool	346,431	448,998	495,532
535	Unemployment Comp	279,294	283,783	288,193
540	Tort Claims & Insurance	1,131,426	701,261	631,154

officials closely review all of their budgets to ensure they will not exceed the budget authority. If more budget authority is needed, a supplemental budget appropriation may be requested from the Board of County Commissioners.

Cash Balances: The General fund and many other Chelan County funds have strong cash balances (above). However, as noted earlier regarding interfund loans, the cash in those funds does not belong to them.

Actual YTD Expenditures & Revenues w/ Percent of Annual Budget				
General Fund Departments	Expenditures		Revenues	
010 Assessor	997,436	78.6%	2,950	252.1%
015 Auditor	999,050	79.9%	646,313	73.0%
020 Community Develop.	1,250,824	74.5%	1,406,351	97.7%
030 Civil Service Comm	11,629	88.8%	0	-
040 Clerk	974,191	81.3%	737,264	91.8%
045 Commissioners	637,346	84.7%	11,124,691	97.2%
050 Coroner	188,859	81.2%	24,198	161.3%
052 Information Technology	675,855	81.7%	99,291	77.5%
055 Facilities Maintenance	1,278,109	79.0%	492,504	81.8%
065 District Court	1,037,300	79.2%	1,049,347	79.6%
066 District Court Probation	368,321	81.0%	324,116	88.5%
075 Extension Services	220,024	64.2%	13,267	37.4%
085 Juvenile Services	2,255,544	81.7%	484,896	75.0%
105 Non-Departmental	6,599,537	81.3%	253,622	66.4%
139 Child Support Enf.	271,059	78.2%	178,879	45.0%
140 Prosecuting Attorney	1,656,483	81.6%	355,290	71.1%
145 Sheriff	8,232,557	84.1%	2,994,837	101.4%
155 Superior Court System	895,656	79.1%	53,156	54.7%
165 Treasurer	497,432	80.1%	1,069,280	79.0%
170 Property Tax	0	0.0%	10,086,210	88.6%
General Fund Total	29,047,213	81.2%	31,396,464	90.4%
Other Funds	Expenditures		Revenues	
014 Traffic Safety	90,890	72.3%	170,517	100.1%
110 County Roads	13,714,231	82.0%	12,746,973	80.5%
118 Wenatchee River Park	181,291	75.7%	207,083	107.7%
119 Ohme Gardens	168,863	68.6%	157,054	73.7%
120 Expo Center	104,974	68.6%	162,558	95.6%
121 Fair	131,274	70.4%	235,781	126.7%
124 Farm Worker Housing	253,841	95.6%	154,648	66.7%
125 Horticulture	144,853	78.8%	166,316	108.2%
128 Noxious Weed	231,962	63.7%	247,293	70.6%
132 911 Communications	2,692,893	84.2%	2,703,861	84.5%
142 C.R. Drug Task Force	245,600	85.3%	209,710	96.6%
150 Regional Justice Center	6,693,977	84.1%	6,840,249	81.0%
180 Natural Resources	1,245,641	28.8%	1,116,640	26.2%
305 L&J Construction	653,303	99.9%	190	-
510 ER&R	2,304,488	62.4%	2,152,603	59.1%
530 Motor Pool	927,562	85.9%	658,002	71.7%

Accounts Receivable Outstanding - Older than 60 Days			
Clerk			
010040-00803	6/9/2015	Office of Support Enforcement	13,476.00
Commissioners			
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
193001-00279	8/19/2015	DSHS	16,023.44
193001-00280	8/19/2015	DSHS	1,235.24
Superior Court			
010155-00057	6/26/2015	AOC	114.35
010155-00058	7/13/2015	AOC	1,089.30
Public Works			
403001-00371	6/19/2015	WA St Dept of Ecology	53,156.96
101001-00154	7/7/2015	Renovation Masters LLC	225.00
101001-00187	8/5/2015	Rumann Construction	83.00
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
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
150001-00167	7/31/2015	Department of Corrections	119,253.75
150001-00189	8/31/2015	Department of Corrections	117,080.40
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.			