



- CHELAN COUNTY - MONTHLY FINANCIAL REPORT

MARCH 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.

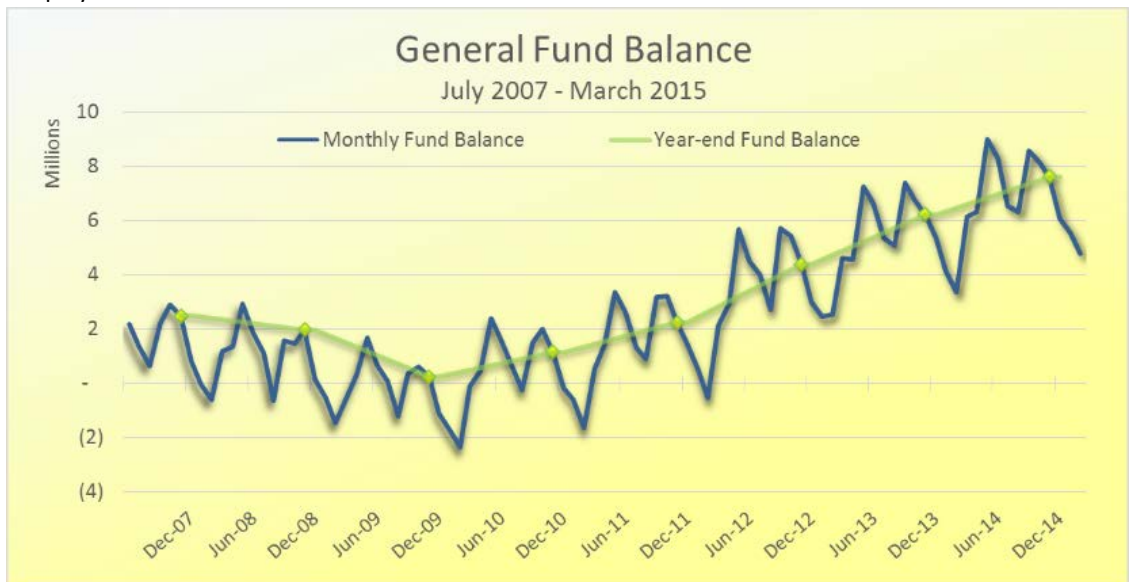
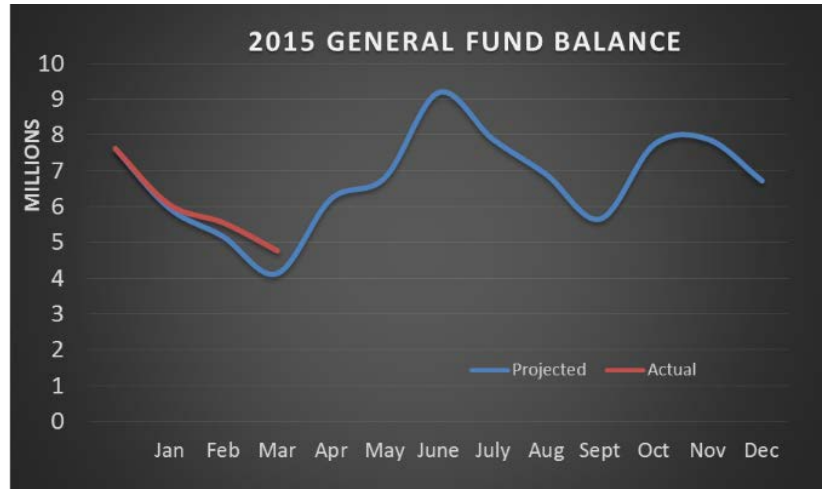
Expenditure Category	Year-To-Date		
	Projected	Actual	Variance
10 - Salaries & Wages	4,008,548	4,156,502	147,954
20 - Personnel Benefits	1,632,493	1,609,634	(22,859)
30 - Supplies	209,683	221,830	12,148
40 - Services	1,289,685	1,264,270	(25,415)
50 - Intergovernmental Svcs	91,758	78,273	(13,486)
90 - Interfund Payments	1,360,693	1,284,183	(76,510)
TOTAL	8,592,859	8,614,691	21,832

Salaries and wages are being spent at a higher level than projection due to unbudgeted contract work the Sheriff's Office has been performing for the Public Utility Districts. These costs will be recovered from unbudgeted revenues that show up under the law enforcement contracts revenue category. Sales tax revenue and building and planning fees continue to come in above projection, pointing to a stronger economic environment in Chelan County.

The 2015 General Fund balance graph (on the right) shows the cyclical nature of the Chelan County's cash flow. Increases in April and October coincide with the due dates of the first and second half of property taxes. In June the cycle is at its highest due to the once-a-year PUD Privilege and PILT revenues. The 2015 General Fund budget was designed to lose \$894K. However, the budget is built conservatively, so revenues are likely to exceed budget and expenses are likely to come in under budget. Overall, the 2015 fund balance is expected to break even after the year plays out.

The historical General Fund Balance graph (on the right) shows the health of the county's major operating fund going back before the recession hit in 2009. During that year, the fund balance was negative more than it was positive and therefore had to borrow large amounts of cash from other funds. The 2014 year end General fund balance of \$7.6 million was more than twice as large as it has ever been. This fund balance may be needed in the future as several of Chelan County's major revenue sources face uncertain futures.

Revenue Category	Year-To-Date		
	Projected	Actual	Variance
Property Tax	934,114	976,257	42,143
Sales Tax	1,455,823	1,793,517	337,694
Prop. Tax Penalty & Interest	221,151	179,563	(41,588)
Building and Planning Fees	260,206	425,876	165,670
Liquor X & P	21,844	36,009	14,165
Wenatchee Court	37,067	29,958	(7,109)
Law Enforcement Contracts	602,177	692,168	89,992
Recording Fees	30,788	34,302	3,514
Motor Vehicle Licensing	86,586	86,260	(326)
Probation Services	83,098	86,082	2,984
Interfund Payments	304,596	354,778	50,181
Court Fines	168,399	159,094	(9,305)
Treasury Interest	27,127	43,074	15,947
Grants\Entitlements	489,923	464,882	(25,041)
Other	383,505	417,542	34,037
Total	5,106,402	5,779,360	672,958



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

The Noxious Weed fund is currently borrowing \$9,000 from the General fund to meet cash flow needs until the Noxious Weed assessment come in with property taxes in April.

The Natural Resources fund is currently borrowing \$486,000 from the REET I fund to meet cash flow needs. Of this amount, \$298,759 is related to 2014 projects and \$187,241 is related to 2015 projects. Natural Resources is reimbursement driven and, as of March 31, had \$268,530 in receivables that can go toward paying down the 2014 balance when received.

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 and there are plans to increase contract rates for all inmates housed in the coming years. These revenue increases should help alleviate the RJC's debt.

Budget: March is 25% through the year. This can be used as a guideline for most 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		1/31/2015	2/28/2015	3/31/2015
010	General	7,218,229	6,509,519	5,825,371
014	Traffic Safety	14,280	18,726	115,093
110	County Roads	3,672,273	3,783,103	5,147,763
118	Wenatchee River Park	56,847	52,752	37,020
119	Ohme Gardens	62,274	54,723	44,414
120	Expo Center	174,753	165,905	157,907
121	Fair	198,772	196,624	191,274
124	Farm Worker Housing	173,436	171,698	162,452
125	Horticulture Pest & Disease	75,754	74,510	63,676
128	Noxious Weed	7,589	5,005	195
140	Cashmere-Dryden Airport	39,006	42,084	47,286
150	Regional Justice Center	317,785	286,659	929
180	Natural Resources	452	113,426	102,097
190	Criminal Justice Tax	1,145,324	950,721	1,653,538
301	REET I	229,713	248,485	544,120
510	ER&R	1,391,949	1,152,425	1,213,172
526	Health Insurance	2,692,800	2,761,052	2,706,597
530	Motor Pool	738,665	560,488	382,797
535	Unemployment Comp	279,376	275,293	279,399
540	Tort Claims & Insurance	830,419	815,385	1,036,384

Actual YTD Expenditures & Revenues w/ Percent of Annual Budget					
General Fund Departments	Expenditures		Revenues		
010	Assessor	302,700	23.8%	1,650	141.0%
015	Auditor	299,166	23.9%	151,358	17.1%
020	Community Develop.	368,190	21.9%	431,360	30.0%
030	Civil Service Comm	829	7.5%	0	-
040	Clerk	300,806	25.1%	211,821	26.4%
045	Commissioners	177,301	23.9%	2,037,018	17.8%
050	Coroner	44,793	19.3%	14,862	99.1%
052	Information Technology	214,547	25.9%	32,024	25.0%
055	Facilities Maintenance	365,917	22.9%	148,776	24.7%
065	District Court	294,955	22.7%	260,425	19.8%
066	District Court Probation	108,717	23.9%	86,445	23.6%
075	Extension Services	47,227	13.8%	636	1.8%
085	Juvenile Services	657,454	23.8%	117,390	18.2%
105	Non-Departmental	1,973,789	24.4%	65,555	17.2%
139	Child Support Enf.	81,008	23.4%	31,645	8.0%
140	Prosecuting Attorney	492,240	24.9%	82,781	16.6%
145	Sheriff	2,454,169	25.1%	819,921	27.8%
155	Superior Court System	275,231	24.5%	24,196	24.9%
165	Treasurer	155,653	25.1%	285,239	21.1%
170	Property Tax	0	0.0%	976,257	8.6%
General Fund Total		8,614,691	24.2%	5,779,360	16.6%

Other Funds	Expenditures		Revenues		
014	Traffic Safety	30,297	24.1%	134,941	79.2%
110	County Roads	2,273,430	13.6%	3,419,725	21.6%
118	Wenatchee River Park	34,261	14.3%	8,932	4.6%
119	Ohme Gardens	34,561	14.0%	5,410	2.5%
120	Expo Center	29,640	19.4%	5,087	3.0%
121	Fair	10,483	5.6%	250	0.1%
124	Farm Worker Housing	16,863	7.5%	453	0.2%
125	Horticulture	31,730	18.5%	7,729	5.0%
128	Noxious Weed	66,473	18.2%	29,357	8.4%
150	Regional Justice Center	1,993,323	25.0%	2,046,557	24.2%
180	Natural Resources	292,632	6.8%	94,961	2.2%
510	ER&R	623,547	16.9%	550,208	15.1%
530	Motor Pool	514,169	47.6%	135,553	14.8%

Accounts Receivable Outstanding - Older than 60 Days

Clerk			
010040-00744	1/28/2015	Cassel, Beuhler	500.00
010040-00769	1/28/2015	Kathleen Schmidt	200.00
010040-00787	1/28/2015	Nicole Hankins Law Office	200.00
Sheriff			
010145-01312	12/31/2014	PUD #2 of Grant County	37.05
010145-01316	12/31/2014	PUD #1 of Chelan County	404.77
010145-01318	12/31/2014	Colville Tribe Police Dept	447.50
010145-01317	1/21/2015	Timber Partners	1,428.54
Superior Court			
010155-00046	9/22/2014	AOC	2,072.22
Public Works			
401001-02789	12/4/2014	Leavenworth Pest Control	60.00
401001-02823	12/31/2014	Renovation Masters LLC	176.00
Regional Justice Center			
150001-00013	1/31/2015	YWCA	151.00
Natural Resources			
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
180001-00985	12/31/2014	WA St Dept of Ecology	62,658.59
180001-00986	12/31/2014	WA St Dept of Ecology	956.32
180001-00987	12/31/2014	WA St Dept of Ecology	2,944.92
180001-00988	12/31/2014	WA St Dept of Ecology	1,718.08
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.



CHELAN COUNTY
~ AUDITOR ~

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/>