



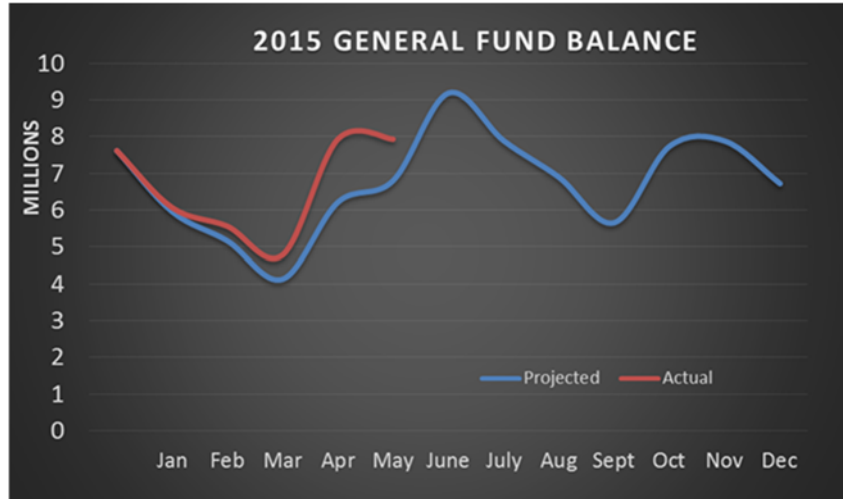
- CHELAN COUNTY - MONTHLY FINANCIAL REPORT

MAY 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.

Revenues have been bolstered by strong sales tax revenue and building permit fees. The law enforcement contract category is offset by an increase in overtime they billed to the Public Utility District. The interfund payments category will end up balancing out by the end of the year.

Salaries and wages have been spent at a higher level than projection due to unbudgeted contract work the Sheriff's Office performed for the Public Utility Districts. These costs have been recovered from unbudgeted reimbursement billings. The remainder of the General Fund expenditures are progressing well under budget.



The General fund balance chart above shows the cyclical nature of Chelan County's cash flow. April showed a larger increase than expected because property taxes and law enforcement contracts were recorded earlier than most years. These timing issues corrected themselves during May, and the actual fund balance is now approximately \$1 million above the projected budget. The current difference in the fund balance projection is expected to remain throughout the rest of the year.

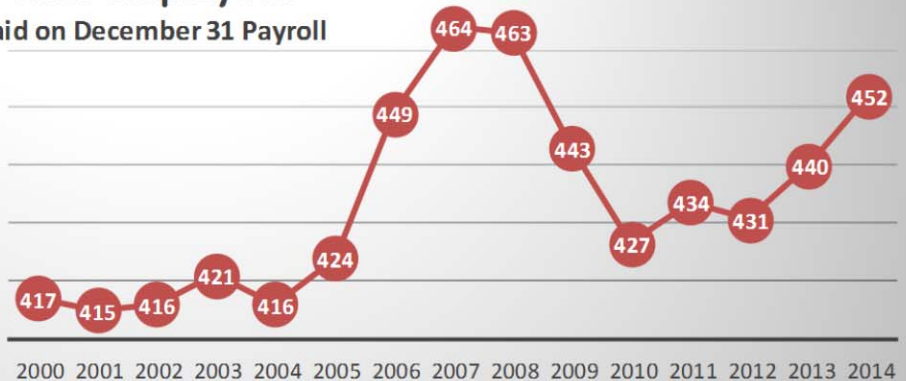
Revenue Category	Year-To-Date		
	Projected	Actual	Variance
Property Tax	6,175,189	6,247,477	72,288
Sales Tax	2,372,443	2,765,669	393,226
Prop. Tax Penalty & Interest	484,715	418,374	(66,341)
Building and Planning Fees	522,832	754,305	231,473
Liquor X & P	27,068	42,934	15,866
Wenatchee Court	75,303	61,537	(13,766)
Law Enforcement Contracts	1,180,266	1,296,242	115,976
Recording Fees	53,210	61,427	8,217
Motor Vehicle Licensing	166,445	164,960	(1,486)
Probation Services	135,536	147,807	12,271
Interfund Payments	338,440	539,115	200,675
Court Fines	271,377	277,058	5,681
Treasury Interest	39,483	61,914	22,431
Grants\Entitlements	938,551	918,168	(20,383)
Other	722,747	732,836	10,089
Total	13,503,606	14,489,824	986,218

Expenditure Category	Year-To-Date		
	Projected	Actual	Variance
10 - Salaries & Wages	6,775,359	6,861,966	86,607
20 - Personnel Benefits	2,698,966	2,635,393	(63,573)
30 - Supplies	357,638	343,296	(14,342)
40 - Services	2,255,838	2,131,156	(124,682)
50 - Intergovernmental Svcs	166,864	146,336	(20,528)
90 - Interfund Payments	2,061,759	2,059,423	(2,336)
TOTAL	14,316,424	14,177,569	(138,855)

Employee levels in Chelan County have changed drastically in the past 15 years. Between 2005 and 2007 the number of employees increased dramatically, mostly due to employee additions in the Regional Justice Center (14), County Roads (10) and Community Development (7). When the recession hit in 2008, employees had to be reduced across the board in the General fund. The departments that experienced the most employee decrease were the County Roads (9), Sheriff (8), and Community Development (8).

Total Employees

Paid on December 31 Payroll



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 paid off \$9,000 of loans from the General fund in May after the Noxious Weed assessment was received with the property taxes.

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 May 30, had \$97,176 in booked receivables that will 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. Contract rates will increase for all inmates housed in the coming years. These revenue increases should help alleviate the RJC's debt.

Budget: May is 41.7% 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		3/31/2015	4/30/2015	5/31/2015
010	General	5,825,371	9,074,653	8,699,138
014	Traffic Safety	115,093	122,071	97,058
110	County Roads	5,147,763	7,217,426	7,146,553
118	Wenatchee River Park	37,020	41,828	51,480
119	Ohme Gardens	44,414	44,428	48,857
120	Expo Center	157,907	151,888	163,236
121	Fair	191,274	218,442	218,135
124	Farm Worker Housing	162,452	153,466	141,346
125	Horticulture Pest & Disease	63,676	91,752	87,175
128	Noxious Weed	195	55,766	54,842
140	Cashmere-Dryden Airport	47,286	55,336	56,793
150	Regional Justice Center	929	255,958	632,794
180	Natural Resources	102,097	143,540	58,551
190	Criminal Justice Tax	1,653,538	1,703,534	1,571,136
301	REET I	544,120	610,558	782,722
510	ER&R	1,213,172	1,257,128	1,369,845
526	Health Insurance	2,706,597	2,784,575	2,928,155
530	Motor Pool	382,797	425,670	358,259
535	Unemployment Comp	279,399	283,668	266,876
540	Tort Claims & Insurance	1,036,384	988,197	994,363

Actual YTD Expenditures & Revenues w/ Percent of Annual Budget				
General Fund Departments		Expenditures		Revenues
010	Assessor	485,484	38.2%	1,850 158.1%
015	Auditor	473,673	37.9%	274,445 31.0%
020	Community Develop.	598,682	35.7%	758,946 52.7%
030	Civil Service Comm	9,225	83.1%	0 -
040	Clerk	484,206	40.4%	354,413 44.1%
045	Commissioners	310,840	42.0%	3,233,562 28.3%
050	Coroner	79,351	34.1%	14,862 99.1%
052	Information Technology	343,599	41.6%	38,465 30.0%
055	Facilities Maintenance	603,148	37.8%	222,580 37.0%
065	District Court	493,694	37.7%	455,097 34.5%
066	District Court Probation	181,552	39.9%	156,713 42.8%
075	Extension Services	112,678	32.9%	6,056 17.1%
085	Juvenile Services	1,099,933	39.8%	235,724 36.5%
105	Non-Departmental	3,272,021	40.4%	117,925 30.9%
139	Child Support Enf.	134,131	38.7%	120,374 30.3%
140	Prosecuting Attorney	805,888	39.7%	160,638 32.1%
145	Sheriff	3,990,476	40.8%	1,493,070 50.5%
155	Superior Court System	446,484	39.8%	31,521 32.4%
165	Treasurer	252,506	40.6%	566,106 41.8%
170	Property Tax	0	0.0%	6,247,477 54.9%
General Fund Total		14,177,569	39.7%	14,489,824 41.7%
Other Funds		Expenditures		Revenues
014	Traffic Safety	60,297	48.0%	146,906 86.2%
110	County Roads	4,143,546	24.8%	7,410,009 46.8%
118	Wenatchee River Park	76,261	31.8%	59,076 30.7%
119	Ohme Gardens	73,765	30.0%	44,864 21.1%
120	Expo Center	50,705	33.2%	31,358 18.4%
121	Fair	22,884	12.3%	39,605 21.3%
124	Farm Worker Housing	47,709	21.1%	453 0.2%
125	Horticulture	62,024	36.1%	78,439 51.0%
128	Noxious Weed	110,847	30.4%	139,450 39.8%
150	Regional Justice Center	3,316,331	41.7%	3,423,804 40.5%
180	Natural Resources	555,829	12.9%	620,160 14.5%
510	ER&R	1,106,963	30.0%	945,708 26.0%
530	Motor Pool	684,548	63.4%	299,493 32.7%

Accounts Receivable Outstanding - Older than 60 Days		
Sheriff		
010145-01316	12/31/2014 PUD #1 of Chelan County	404.77
010145-01317	1/21/2015 Timber Partners	1,428.54
010145-01328	3/3/2015 Rivercom	4,420.22
010145-01336	3/20/2015 Grant County DEM	14,573.31
Public Works		
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
110001-00757	3/13/2015 Frontier Communications	315.00
Regional Justice Center		
150001-00057	3/31/2015 Ohme Gardens	718.75
150001-00061	3/31/2015 YWCA	199.00
450001-03086	2/1/2015 City of Leavenworth	3,280.27
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
180001-00989	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/>