



- CHELAN COUNTY - MONTHLY FINANCIAL REPORT

DECEMBER 2015 - INCOMPLETE

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: December sales tax collection was \$122,000 above projection. While sales tax was \$1.1 million 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. This could erase any revenue growth the General fund has experienced recently. The uncertainty of this major revenue adds instability to any long term budget planning.

Revenue Category	Year-To-Date		
	Projected	Actual	Variance
Property Tax	11,381,564	11,360,958	(20,606)
Sales Tax	6,513,200	7,696,615	1,183,415
Prop. Tax Penalty & Interest	928,000	837,459	(90,541)
Building and Planning Fees	1,355,000	1,575,187	220,187
PILT	2,600,000	2,618,951	18,951
PUD Privilege	1,200,000	1,194,446	(5,554)
Liquor X & P	90,000	153,864	63,864
Wenatchee Court	257,500	203,094	(54,406)
Law Enforcement Contracts	2,408,706	2,577,679	168,973
Recording Fees	135,000	161,474	26,474
Motor Vehicle Licensing	420,000	430,562	10,562
Probation Services	325,000	354,858	29,858
Interfund Payments	1,692,201	1,595,449	(96,752)
Court Fines	746,000	725,915	(20,085)
Treasury Interest	165,000	172,862	7,862
Grants\Entitlements	2,504,404	2,456,760	(47,644)
Other	2,026,204	2,443,167	416,963
Total	34,747,779	36,559,301	1,811,522

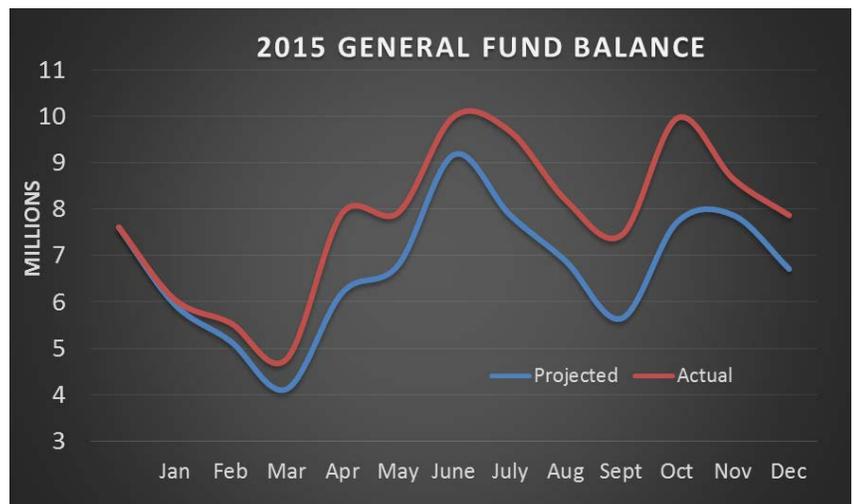
General Fund Expenditures: The variances below reflect current 2015 expenses in relation to the original budget. Supplemental budget appropriations were adopted by the Commissioners to keep the General fund within its legal budget authority where spending exceeded the original budget.

Expenditure Category	Year-To-Date		
	Projected	Actual	Variance
10 - Salaries & Wages	16,557,597	16,780,283	222,686
20 - Personnel Benefits	6,585,825	6,445,390	(140,435)
30 - Supplies	911,600	835,789	(75,811)
40 - Services	5,752,243	5,570,322	(181,921)
50 - Intergovernmental Svcs	391,911	361,769	(30,142)
90 - Interfund Payments	5,442,770	6,308,833	866,063
TOTAL	35,641,946	36,302,388	660,442

Salaries tracked above projection due to additional work by the Sheriff's Office at the PUD and on the local fires. Much of the additional overtime expenses were reimbursed to offset the expenses. This revenue shows up under the Law Enforcement Contracts revenue category.

During November, the General fund paid off \$992,000 in interfund loans that the RJC had accumulated over the past two years. This transaction was not initially budgeted, so there is a large variance from the original budget (above) in the interfund payments category. However, the Commissioner approved a supplemental budget appropriate in November before the funds were transferred.

General Fund Balance: As displayed on the graph below, the General fund balance is tracking higher than the projected budget. The fund balance could change by a few hundred thousand before 2015 is completely closed due to several 2015 bills that still need to be paid. Even after these year-end adjustments, it is expected that the General fund will basically break even this past year.





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

Solid Waste Planning fund is borrowing \$43,350 from the Equipment Rental and Revolving fund for the construction of the Moderate Risk Waste Facility.

Natural Resources fund is borrowing \$416,000 from the REET I fund to cash flow 2015 projects.

Cash Balance of Selected Funds		10/31/2015	11/30/2015	12/31/2015
010	General	11,101,391	10,351,783	9,561,789
014	Traffic Safety	90,076	94,211	67,519
103	Solid Waste Planning	-	170,861	-
110	County Roads	3,027,393	3,080,967	3,178,439
118	Wenatchee River Park	92,164	77,470	62,169
119	Ohme Gardens	63,087	50,560	42,111
120	Expo Center	238,538	248,524	261,223
121	Fair	307,279	281,686	276,761
124	Farm Worker Housing	89,801	66,833	121,620
125	Horticulture Pest & Disease	47,760	46,275	30,757
128	Noxious Weed	42,216	43,933	49,772
140	Cashmere-Dryden Airport	58,338	55,656	47,786
150	Regional Justice Center	174,215	341,144	304,865
180	Natural Resources	66,862	168	828
190	Criminal Justice Tax	1,664,412	1,876,417	1,956,326
301	REET I	1,151,234	1,186,418	1,191,492
510	ER&R	1,088,747	1,229,361	1,217,931
526	Health Insurance	3,456,963	3,579,458	3,630,414
530	Motor Pool	495,532	530,553	555,830
535	Unemployment Comp	288,193	290,163	294,432
540	Tort Claims & Insurance	631,154	625,672	833,367

Accounts Receivable Outstanding - Older than 60 Days			
Clerk			
010040-00803	6/9/2015	Office of Support Enforcement	13,476.00
010040-00810	9/10/2015	Office of Support Enforcement	13,585.00
Commissioners			
193001-00267	4/16/2015	DSHS	1,584.02
193001-00276	7/8/2015	DSHS	25,477.58
193001-00277	7/8/2015	DSHS	25,477.58
193001-00287	10/15/2015	DSHS	31,908.40
193001-00288	10/21/2015	DSHS	24,915.86
193001-00289	10/21/2015	DSHS	28,916.50
193001-00290	10/21/2015	DSHS	16,023.44
Sheriff			
010145-01381	9/17/2015	USDA - Forest Service	9,194.40
010145-01382	9/17/2015	USDA - Forest Service	10,113.84
010145-01393	10/15/2015	Autumn Leaf Festival Assn	587.30
Superior Court			
010155-00057	6/26/2015	AOC	114.35
Public Works			
101001-00187	8/5/2015	Rumann Construction	83.00
101001-00258	10/5/2015	Precise Carpeting & Painting	81.00
101001-00259	10/5/2015	Rumann Construction	20.00
101001-00261	10/5/2015	Servicemaster	893.00
107001-00002	10/27/2015	Chelan Co Natural Resources	5,137.05
Horticulture			
125001-00030	10/8/2015	Douglas County	19,363.97
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
150001-00233	10/7/2015	Department of Corrections	2,535.98
150001-00234	10/7/2015	Department of Corrections	4,336.94
150001-00253	10/31/2015	YWCA	115.75
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
180001-01033	10/16/2015	CCFEG	11,479.17
180001-01035	10/16/2015	Upper Col Salmon Rec Board	13,163.78
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	1,215,205	95.7%	5,152	440.3%
015	Auditor	1,198,961	95.9%	1,094,292	123.6%
020	Community Develop.	1,519,530	90.5%	1,589,926	110.5%
030	Civil Service Comm	13,140	100.3%	0	-
040	Clerk	1,179,473	98.5%	854,959	106.5%
045	Commissioners	771,064	98.3%	12,717,299	111.1%
050	Coroner	225,502	97.0%	24,298	162.0%
052	Information Technology	833,045	100.8%	128,094	100.0%
055	Facilities Maintenance	1,561,594	96.5%	605,994	100.7%
065	District Court	1,259,064	96.2%	1,243,029	94.4%
066	District Court Probation	448,323	98.6%	379,912	103.7%
075	Extension Services	258,482	75.4%	22,173	62.5%
085	Juvenile Services	2,726,264	98.7%	613,914	95.0%
105	Non-Departmental	9,042,344	99.2%	396,387	103.8%
139	Child Support Enf.	327,011	94.4%	359,471	90.5%
140	Prosecuting Attorney	2,014,037	99.2%	504,767	100.9%
145	Sheriff	9,996,894	97.7%	3,253,457	95.7%
155	Superior Court System	1,087,421	96.1%	87,457	90.0%
165	Treasurer	595,032	95.8%	1,317,764	97.3%
170	Property Tax	30,000	100.0%	11,360,958	99.8%
General Fund Total		36,302,387	97.5%	36,559,301	103.9%
Other Funds		Expenditures		Revenues	
014	Traffic Safety	121,187	96.4%	178,258	104.6%
110	County Roads	15,811,361	94.6%	14,964,194	94.5%
118	Wenatchee River Park	206,775	86.4%	210,002	109.2%
119	Ohme Gardens	189,988	77.1%	162,257	76.2%
120	Expo Center	127,969	83.7%	205,108	120.7%
121	Fair	162,051	86.9%	236,777	127.2%
124	Farm Worker Housing	271,921	93.9%	217,202	93.7%
125	Horticulture	168,468	91.7%	132,538	86.2%
128	Noxious Weed	302,033	82.9%	296,950	84.7%
132	911 Communications	3,336,536	92.7%	3,346,833	104.6%
142	C.R. Drug Task Force	298,221	88.2%	266,054	122.5%
150	Regional Justice Center	8,118,567	97.7%	9,167,163	108.6%
180	Natural Resources	1,571,027	36.4%	1,449,920	34.0%
305	L&J Construction	653,303	99.9%	190	-
510	ER&R	2,925,586	79.2%	2,643,654	72.6%
530	Motor Pool	1,092,914	101.2%	894,554	97.5%