



# - CHELAN COUNTY - MONTHLY FINANCIAL REPORT

## DECEMBER 2016 – INCOMPLETE

\*\*\* Data in this report reflects financial data posted as of January 6, 2017. There are many 2016 accounting entries still to be processed. The figures in this report may change.

The General fund is Chelan County's major operating fund. It has a budget of \$37 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 2016 General fund projected budget contrasted with actual expenditures and revenues.

**General Fund Revenue:** To get a picture of the economic and operational functions that drive revenue, the General fund revenues have been categorized by major revenue source and projected based on a five year history.

Revenue Category	Year-To-Date		
	Projected	Actual	Variance
Property Tax	11,660,440	11,942,035	281,595
Sales Tax	7,617,500	9,061,394	1,443,894
Prop. Tax Penalty & Interest	928,000	818,958	(109,042)
Building and Planning Fees	1,569,000	1,805,994	236,994
PILT	2,600,000	2,767,590	167,590
PUD Privilege	1,200,000	1,180,083	(19,917)
Liquor X & P	142,000	183,091	41,091
Wenatchee Court	257,500	195,995	(61,505)
Law Enforcement Contracts	2,526,284	2,547,119	20,835
Recording Fees	150,000	165,476	15,476
Motor Vehicle Licensing	425,000	441,612	16,612
Probation Services	346,000	419,453	73,453
Interfund Payments	1,829,153	1,689,721	(139,432)
Court Fines	797,000	641,332	(155,668)
Treasury Interest	165,000	269,496	104,496
Grants\Entitlements	2,464,441	2,370,032	(94,409)
Other	1,966,518	2,504,897	538,379
<b>Total</b>	<b>36,643,836</b>	<b>39,004,276</b>	<b>2,360,440</b>

Certain categories of revenue may increase before 2016 is closed. The Grants\Entitlements category still has end of year receivables to issue during January.

The Monthly Sales Tax chart at the top left shows the slowing of sales tax receipts due to the City of Wenatchee's annexation of the Old Station area.



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Monthly Sales Tax Revenue (amounts expressed in thousands)												
	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec
Projected budget	527	727	437	420	617	549	621	737	738	764	775	704
Actual revenue	697	991	605	540	869	702	755	851	752	732	836	731
Difference	170	264	168	120	251	153	134	114	14	-31	60	28
% over projection	32%	36%	38%	28%	41%	28%	22%	15%	2%	-4%	8%	4%

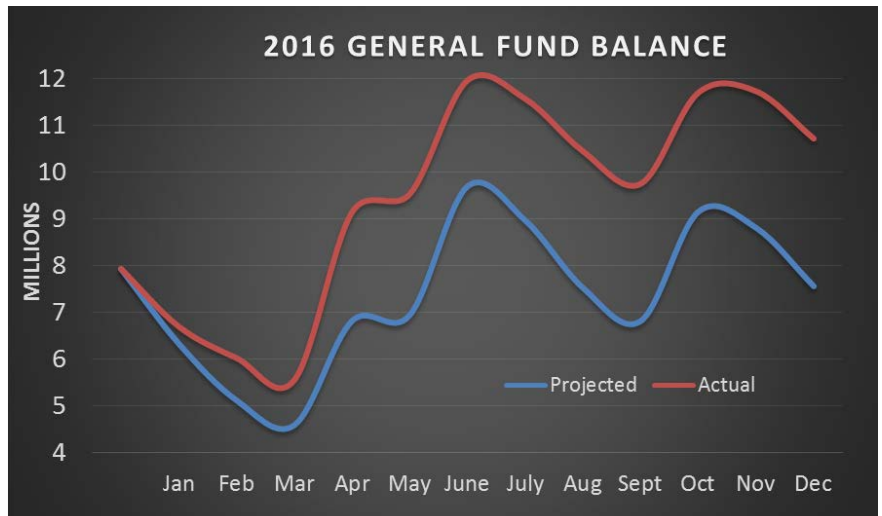
**General Fund Expenditures:** Expenditures are projected in a similar manner as revenues, but expenditures are spent more evenly than revenues are received. The variances below reflect current 2016 expenditures in relation to the *original* budget.

Expenditure Category	Year-To-Date		
	Projected	Actual	Variance
10 - Salaries & Wages	17,006,947	16,984,024	(22,923)
20 - Personnel Benefits	6,956,848	6,663,223	(293,625)
30 - Supplies	928,632	822,581	(106,051)
40 - Services	6,018,897	5,719,532	(299,365)
50 - Intergovernmental Svcs	391,911	326,447	(65,464)
90 - Interfund Payments	5,710,191	5,698,191	(12,000)
<b>TOTAL</b>	<b>37,013,426</b>	<b>36,213,999</b>	<b>(799,427)</b>

There are still many 2016 bills that have not yet been paid. At this point last year, the County still had \$330,000 of invoices remaining. Assuming this repeats itself, the General fund will still be \$800,000 below the *amended* budget.

**General Fund Balance:** The General Fund balance chart below shows the cyclical nature of Chelan County's cash flow. Increases in April and October coincide with the due dates of the first and second half of property taxes.

The General Fund balance is currently \$3.1 million more than projected. The actual line is expected to move slightly closer to the projected line as year-end bills are paid, but will likely result in General Fund growth of \$2.5 million at year-end.



**Cash Balances:** The General fund has a healthy cash balance and is in better financial condition than it has ever been. Its cash balance trend over the past three months closely mirrors the cycle displayed in the fund balance graph on the previous page. Until property taxes are collected in April and October each year, the General and County Roads funds live off their accumulated cash balance.

**Interfund Loans:** Despite the healthy cash balance in the General fund, there are a couple funds that borrow cash from other County funds to meet operational needs.

Natural Resources fund is currently borrowing \$540,000 from the REET I fund to cash flow 2016 projects until grant revenues are receipted.

**Accounts Receivable:** Each department has the responsibility to bill and track their own accounts receivables. The chart below shows outstanding receivables older than 60 days.

Cash Balance of Selected Funds		10/31/2016	11/30/2016	12/31/2016
010	General	13,541,490	13,668,152	12,402,717
014	Traffic Safety	137,567	113,023	119,322
103	Solid Waste Planning	39,069	48,205	42,901
110	County Roads	3,226,446	3,999,086	3,288,169
118	Wenatchee River Park	110,396	92,898	81,863
119	Ohme Gardens	71,701	58,383	48,104
120	Expo Center	347,453	356,060	346,747
121	Fair	364,629	340,537	336,171
124	Farm Worker Housing	81,744	54,669	46,476
125	Horticulture Pest & Disease	24,507	26,023	36,950
128	Noxious Weed	75,266	87,245	64,737
140	Cashmere-Dryden Airport	57,552	57,084	57,084
150	Regional Justice Center	337,537	370,668	389,005
180	Natural Resources	581	716	82,830
190	Criminal Justice Tax	2,705,944	2,750,851	2,418,108
301	REET I	1,034,834	954,048	1,073,710
510	ER&R	1,805,409	1,875,560	1,640,782
526	Health Insurance	3,506,329	3,540,110	3,534,744
530	Motor Pool	428,280	553,120	578,945
535	Unemployment Comp	289,980	291,155	295,671
540	Tort Claims & Insurance	491,777	477,737	640,891

Accounts Receivable Outstanding - Older than 60 Days			
<b>Extension</b>			
010075-00238	8/16/2016	Chelan County Parent Ed	365.37
010075-00239	8/16/2016	Public Education Fund	808.88
<b>Sheriff</b>			
010145-01488	9/20/2016	US Dept of Justice	579.89
010145-01490	9/29/2016	Chelan County Fair	2,200.00
<b>Public Works</b>			
101001-00631	9/12/2016	City of Leavenworth	7.00
<b>Horticulture</b>			
125001-00032	12/31/2015	Theo Collier	310.00
<b>Regional Justice Center</b>			
150001-00439	6/30/2016	Department of Corrections	82.50
150001-00516	10/6/2016	Department of Corrections	1,752.72
150001-00517	10/6/2016	Department of Corrections	1,207.55
150001-00518	10/6/2016	Department of Corrections	1,882.38
150001-00519	10/6/2016	Department of Corrections	2,279.04
150001-00520	10/6/2016	Department of Corrections	334.05
150001-00521	10/6/2016	Department of Corrections	1,825.35
<b>Natural Resources</b>			
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.			

**Budget:** The actual YTD expenditures and revenues chart (right) is provided for department heads to evaluate if they are over or under the straight-line benchmark. This chart is not a comprehensive list of all county funds, rather it displays the most active funds.

Actual YTD Expenditures & Revenues w/ Percent of Annual Budget				
General Fund Departments		Expenditures	Revenues	
010	Assessor	1,253,788	95.9%	2,530 216.2%
015	Auditor	1,209,681	98.5%	1,042,255 112.9%
020	Community Develop.	1,604,794	92.3%	1,831,128 111.9%
030	Human Resources	113,505	89.3%	121 100.0%
040	Clerk	1,208,972	98.4%	815,995 126.3%
045	Commissioners	679,496	94.1%	14,130,664 113.5%
050	Coroner	217,070	90.0%	16,550 110.3%
052	Information Technology	854,951	96.7%	134,004 100.0%
055	Facilities Maintenance	1,475,072	90.6%	674,249 100.0%
065	District Court	1,305,758	94.6%	1,128,841 81.1%
066	District Court Probation	422,447	89.7%	449,742 118.9%
075	Extension Services	238,921	69.6%	31,354 95.0%
085	Juvenile Services	2,821,211	98.8%	661,533 100.3%
105	Non-Departmental	8,711,162	99.4%	569,960 140.1%
139	Child Support Enf.	335,772	95.1%	364,945 91.9%
140	Prosecuting Attorney	2,078,198	97.2%	498,844 96.2%
145	Sheriff	9,870,424	98.4%	3,162,637 97.9%
155	Superior Court System	1,169,205	98.5%	98,866 101.8%
165	Treasurer	613,572	97.3%	1,448,024 103.4%
170	Property Tax	30,000	100.0%	11,942,035 102.4%
General Fund Total		36,213,999	97.1%	39,004,276 106.4%
Other Funds		Expenditures	Revenues	
014	Traffic Safety	121,554	99.6%	173,357 100.3%
101	Solid Waste	1,825,315	84.8%	1,969,335 91.2%
103	Solid Waste Planning	225,877	98.4%	243,833 80.2%
110	County Roads	11,682,231	82.4%	12,785,201 96.0%
118	Wenatchee River Park	221,855	92.1%	242,659 126.2%
119	Ohme Gardens	192,769	77.4%	199,079 95.5%
120	Expo Center	149,087	86.5%	235,106 129.9%
121	Fair	174,113	87.3%	239,252 123.3%
124	Farm Worker Housing	277,598	77.9%	202,596 67.5%
125	Horticulture	245,456	95.6%	203,363 96.0%
128	Noxious Weed	256,952	88.6%	306,957 98.4%
132	911 Communications	3,173,590	90.7%	3,339,198 95.4%
142	C.R. Drug Task Force	164,043	58.8%	158,353 82.9%
150	Regional Justice Center	8,304,767	98.7%	8,311,219 97.8%
163	Comm. Svc & Housing	589,387	91.7%	613,649 103.1%
180	Natural Resources	2,918,448	72.7%	2,095,198 52.1%
510	ER&R	2,363,448	62.9%	3,009,565 83.5%
530	Motor Pool	572,769	52.7%	1,018,142 100.1%