



# - CHELAN COUNTY - MONTHLY FINANCIAL REPORT

## APRIL 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.

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 will be recovered from unbudgeted reimbursement billings.

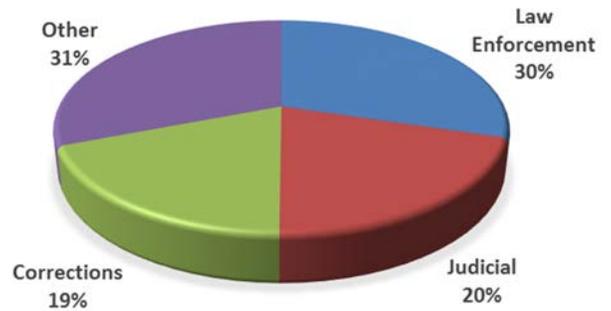
The majority of the law enforcement contracts and property tax revenues came in earlier than expected and should balance out by the end of the year. During April, sales tax revenue came in as projected while building and planning fees continued to come in

above projection. Overall, these growing economy-based revenues point to a stronger economy in Chelan County than we have seen in the past several years.

A question the County often receives pertains to the percentage of the budget dedicated to "Public Safety". This category could have many definitions depending if you consider the courts and corrections as part of the public safety process. The following chart displays the three major components of the public safety process. Over two-thirds of the \$35 million General fund is dedicated to some part of the public safety process. The "other" category covers all other functions the general fund provides (see the "Actual YTD Expenditures & Revenues" chart on the next page for a listing of all the General fund departments).

Expenditure Category	Year-To-Date		
	Projected	Actual	Variance
10 - Salaries & Wages	5,352,274	5,507,607	155,333
20 - Personnel Benefits	2,161,397	2,144,004	(17,393)
30 - Supplies	287,687	262,099	(25,589)
40 - Services	1,818,984	1,706,532	(112,452)
50 - Intergovernmental Svcs	137,816	120,245	(17,571)
90 - Interfund Payments	1,711,226	1,670,978	(40,248)
<b>TOTAL</b>	<b>11,469,384</b>	<b>11,411,464</b>	<b>(57,920)</b>

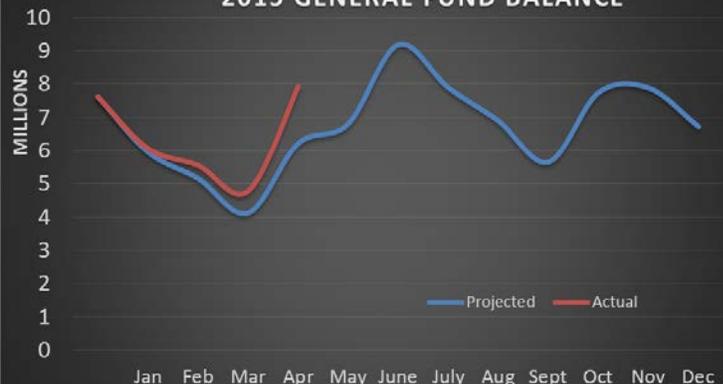
**TOTAL GENERAL FUND EXPENSES**



Revenue Category	Year-To-Date		
	Projected	Actual	Variance
Property Tax	4,557,779	4,973,329	415,549
Sales Tax	1,833,034	2,178,149	345,115
Prop. Tax Penalty & Interest	327,420	303,127	(24,293)
Building and Planning Fees	389,405	590,092	200,688
Liquor X & P	27,068	42,934	15,866
Wenatchee Court	56,048	45,436	(10,612)
Law Enforcement Contracts	626,264	1,295,436	669,173
Recording Fees	41,571	47,739	6,168
Motor Vehicle Licensing	125,911	123,636	(2,275)
Probation Services	109,151	121,675	12,524
Interfund Payments	321,518	431,807	110,289
Court Fines	225,792	213,304	(12,489)
Treasury Interest	33,450	44,670	11,220
Grants\Entitlements	813,698	719,414	(94,284)
Other	578,957	589,940	10,984
<b>Total</b>	<b>10,067,066</b>	<b>11,720,688</b>	<b>1,653,622</b>

The General fund balance chart below shows the cyclical nature of Chelan County's cash flow. April shows a larger increase than expected because property taxes and law enforcement contracts were recorded earlier than most years. For the most part these amounts will balance out. The actual fund balance for May is not expected to remain at \$1.5 million above projection. Taking this into consideration, the General fund is still approximately \$600,000 above projection.

**2015 GENERAL FUND BALANCE**



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**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. This amount should be reduced in May due to payments received in April from the Noxious Weed assessment.

The Natural Resources fund is currently borrowing \$486,000 from the REET I fund to meet cash flow needs. Of this amount, \$138,225 is related to 2014 projects and \$347,775 is related to 2015 projects. Natural Resources is reimbursement driven and as of April 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:** April is 33.3% 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		2/28/2015	3/31/2015	4/30/2015
010	General	6,509,519	5,825,371	9,074,653
014	Traffic Safety	18,726	115,093	122,071
110	County Roads	3,783,103	5,147,763	7,217,426
118	Wenatchee River Park	52,752	37,020	41,828
119	Ohme Gardens	54,723	44,414	44,428
120	Expo Center	165,905	157,907	151,888
121	Fair	196,624	191,274	218,442
124	Farm Worker Housing	171,698	162,452	153,466
125	Horticulture Pest & Disease	74,510	63,676	91,752
128	Noxious Weed	5,005	195	55,766
140	Cashmere-Dryden Airport	42,084	47,286	55,336
150	Regional Justice Center	286,659	929	255,958
180	Natural Resources	113,426	102,097	143,540
190	Criminal Justice Tax	950,721	1,653,538	1,703,534
301	REET I	248,485	544,120	610,558
510	ER&R	1,152,425	1,213,172	1,257,128
526	Health Insurance	2,761,052	2,706,597	2,784,575
530	Motor Pool	560,488	382,797	425,670
535	Unemployment Comp	275,293	279,399	283,668
540	Tort Claims & Insurance	815,385	1,036,384	988,197

Actual YTD Expenditures & Revenues w/ Percent of Annual Budget					
General Fund Departments		Expenditures		Revenues	
010	Assessor	394,283	31.1%	1,850	158.1%
015	Auditor	378,162	30.2%	210,975	23.8%
020	Community Develop.	484,556	28.9%	594,657	41.3%
030	Civil Service Comm	8,000	72.1%	0	-
040	Clerk	392,204	32.7%	288,334	35.9%
045	Commissioners	244,759	33.1%	2,614,182	22.8%
050	Coroner	63,171	27.2%	14,862	99.1%
052	Information Technology	280,624	33.9%	35,244	27.5%
055	Facilities Maintenance	476,441	29.9%	186,004	30.9%
065	District Court	392,721	30.3%	349,393	26.5%
066	District Court Probation	145,770	32.0%	130,304	35.6%
075	Extension Services	89,944	26.2%	5,719	16.1%
085	Juvenile Services	880,037	31.9%	177,517	27.5%
105	Non-Departmental	2,669,794	33.0%	117,235	30.7%
139	Child Support Enf.	108,295	31.2%	31,645	8.0%
140	Prosecuting Attorney	651,546	33.0%	142,970	28.6%
145	Sheriff	3,195,871	32.7%	1,404,428	47.5%
155	Superior Court System	351,729	31.4%	24,384	25.1%
165	Treasurer	203,559	32.8%	417,657	30.8%
170	Property Tax	0	0.0%	4,973,329	43.7%
<b>General Fund Total</b>		<b>11,411,464</b>	<b>32.0%</b>	<b>11,720,688</b>	<b>33.7%</b>
Other Funds		Expenditures		Revenues	
014	Traffic Safety	30,297	24.1%	141,919	83.3%
110	County Roads	3,051,705	18.3%	6,070,934	38.3%
118	Wenatchee River Park	53,501	22.3%	28,468	14.8%
119	Ohme Gardens	53,575	21.8%	18,684	8.8%
120	Expo Center	38,690	25.3%	8,297	4.9%
121	Fair	20,202	10.8%	36,615	19.7%
124	Farm Worker Housing	26,087	11.6%	453	0.2%
125	Horticulture	48,042	28.0%	69,200	45.0%
128	Noxious Weed	91,041	25.0%	111,292	31.8%
150	Regional Justice Center	2,649,808	33.3%	2,751,048	32.6%
180	Natural Resources	396,621	9.2%	289,476	6.8%
510	ER&R	825,997	22.4%	734,965	20.2%
530	Motor Pool	643,723	59.6%	205,333	22.4%

Accounts Receivable Outstanding - Older than 60 Days			
<b>Commissioners</b>			
010105-00056	2/2/2015	Regional Support Network	3,780.00
<b>Sheriff</b>			
010145-01312	12/31/2014	PUD #2 of Grant County	37.05
010145-01316	12/31/2014	PUD #1 of Chelan County	404.77
010145-01317	1/21/2015	Timber Partners	1,428.54
<b>Superior Court</b>			
010155-00046	9/22/2014	AOC	2,072.22
<b>Public Works</b>			
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
101001-00015	2/5/2015	Servicemaster	223.00
<b>Regional Justice Center</b>			
150001-00013	1/31/2015	YWCA	151.00
150001-00013	2/28/2015	Lynnwood Police Department	4,810.00
450001-03086	2/1/2015	City of Leavenworth	3,280.27
<b>Natural Resources</b>			
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.			