



- CHELAN COUNTY - MONTHLY FINANCIAL REPORT

NOVEMBER 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.

General Fund Revenue: November sales tax collection was \$125,000 above projection. While sales tax has been \$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	11,301,225	11,297,302	(3,923)
Sales Tax	5,921,443	6,982,758	1,061,314
Prop. Tax Penalty & Interest	846,390	760,897	(85,493)
Building and Planning Fees	1,279,105	1,495,499	216,394
PILT	2,600,000	2,618,951	18,951
PUD Privilege	1,200,000	1,194,446	(5,554)
Liquor X & P	73,292	123,319	50,028
Wenatchee Court	215,408	173,076	(42,332)
Law Enforcement Contracts	2,384,619	2,508,306	123,687
Recording Fees	122,009	146,402	24,393
Motor Vehicle Licensing	393,180	401,266	8,086
Probation Services	295,588	322,732	27,144
Interfund Payments	1,116,853	1,353,761	236,908
Court Fines	691,588	676,523	(15,065)
Treasury Interest	141,888	150,631	8,743
Grants\Entitlements	2,162,595	2,066,283	(96,311)
Other	1,723,111	1,878,109	154,998
Total	32,468,294	34,150,262	1,681,968

After coming in under projection the past few months, building and planning fees were above expectations. Through eleven months these revenues are well above their annual budget.

The interfund payments category is higher due to monthly billing of the Regional Justice Center's (RJC) central service charges. These are expected to balance out in December.

General Fund Expenditures: The variances below reflect current spending in relation to the original budget. Supplemental budget appropriations are adopted by the Commissioners to keep the General fund within its legal budget authority when spending exceeds the original budget.

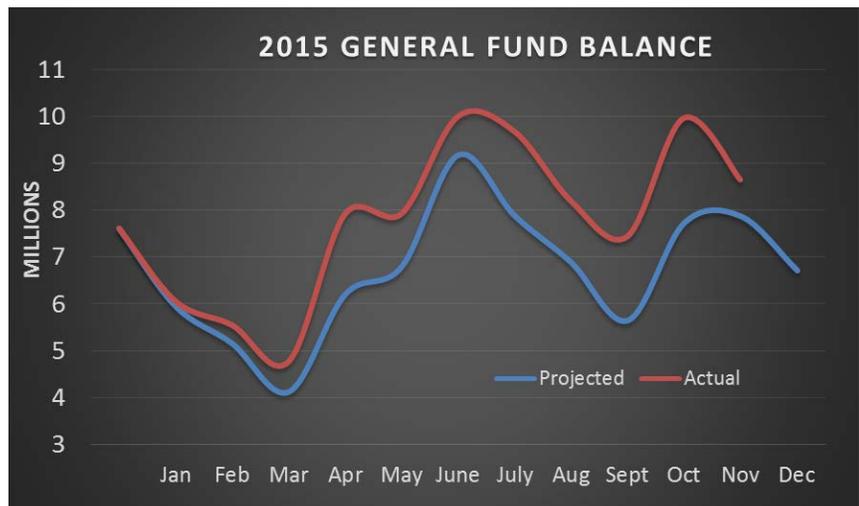
Expenditure Category	Year-To-Date		
	Projected	Actual	Variance
10 - Salaries & Wages	15,161,953	15,390,466	228,513
20 - Personnel Benefits	5,981,983	5,864,862	(117,121)
30 - Supplies	791,727	717,743	(73,984)
40 - Services	5,124,052	5,074,113	(49,939)
50 - Intergovernmental Svcs	360,040	335,678	(24,362)
90 - Interfund Payments	4,783,144	5,727,963	944,819
TOTAL	32,202,899	33,110,826	907,926

Salaries are tracking 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 have been 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 larger than normal decrease in November is due to the aforementioned loan payoff to the RJC.

Due to this payoff, the General fund is expected to see a decrease in fund balance for the first time since 2009. Because revenues were strong in 2015, the loss isn't expected to be more than \$300,000.



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Interfund Loans: There are several funds currently borrowing cash to meet operational needs.

Solid Waste Planning fund is borrowing \$129,586 from the Equipment Rental and Revolving fund for the construction of the Moderate Risk Waste Facility.

Natural Resources fund is borrowing \$330,000 from the REET I fund to cash flow 2015 projects.

Budget: November is 91.7% through the year. The Actual YTD Expenditures & Revenues chart 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.

It is recommended that department heads and elected officials closely review all of their budgets to ensure they will not exceed the budget authority. If more budget authority is needed, a supplemental budget appropriation may be requested from the Board of County Commissioners.

Cash Balance of Selected Funds		9/30/2015	10/31/2015	11/30/2015
010	General	7,979,235	11,101,391	10,351,783
014	Traffic Safety	86,345	90,076	94,211
103	Solid Waste Planning	-	-	170,861
110	County Roads	1,583,185	3,027,393	3,080,967
118	Wenatchee River Park	91,526	92,164	77,470
119	Ohme Gardens	70,568	63,087	50,560
120	Expo Center	193,781	238,538	248,524
121	Fair	326,802	307,279	281,686
124	Farm Worker Housing	119,337	89,801	66,833
125	Horticulture Pest & Disease	23,079	47,760	46,275
128	Noxious Weed	396	42,216	43,933
140	Cashmere-Dryden Airport	57,601	58,338	55,656
150	Regional Justice Center	207,577	174,215	341,144
180	Natural Resources	150,368	66,862	168
190	Criminal Justice Tax	1,582,760	1,664,412	1,876,417
301	REET I	1,120,703	1,151,234	1,186,418
510	ER&R	931,439	1,088,747	1,229,361
526	Health Insurance	3,293,747	3,456,963	3,579,458
530	Motor Pool	448,998	495,532	530,553
535	Unemployment Comp	283,783	288,193	290,163
540	Tort Claims & Insurance	701,261	631,154	625,672

Cash Balances: The General fund and many other Chelan County funds have strong cash balances (above). However, as noted earlier regarding interfund loans, the cash in those funds does not belong to them.

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
193001-00275	7/8/2015	DSHS	1,300.00
193001-00276	7/8/2015	DSHS	25,477.58
193001-00277	7/8/2015	DSHS	25,477.58
193001-00279	8/19/2015	DSHS	16,023.44
193001-00280	8/19/2015	DSHS	1,235.24
Sheriff			
010145-01381	9/17/2015	USDA - Forest Service	9,194.40
010145-01382	9/17/2015	USDA - Forest Service	10,113.84
Superior Court			
010155-00057	6/26/2015	AOC	114.35
010155-00058	7/13/2015	AOC	1,089.30
Public Works			
101001-00187	8/5/2015	Rumann Construction	83.00
110001-00808	9/22/2015	Frontier Communications	945.00
530001-00833	7/17/2015	Chelan County Horticulture	1,085.00
Horticulture			
125001-00026	4/14/2015	Douglas County	16,730.30
125001-00028	4/14/2015	North Yakima Conservation Dis	1,931.33
125001-00029	7/31/2015	Douglas County	23,449.22
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
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
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	1,095,357	86.3%	3,150	269.2%
015	Auditor	1,115,021	89.1%	695,781	78.6%
020	Community Develop.	1,375,393	81.9%	1,508,817	104.9%
030	Civil Service Comm	11,725	89.5%	0	-
040	Clerk	1,068,294	89.2%	796,822	99.2%
045	Commissioners	700,153	89.3%	11,928,026	104.2%
050	Coroner	204,784	88.1%	24,198	161.3%
052	Information Technology	745,587	90.2%	102,512	80.0%
055	Facilities Maintenance	1,398,252	86.4%	529,000	87.9%
065	District Court	1,139,198	87.0%	1,139,719	86.5%
066	District Court Probation	406,435	89.4%	347,249	94.8%
075	Extension Services	238,134	69.5%	19,788	55.7%
085	Juvenile Services	2,484,316	90.0%	544,123	84.2%
105	Non-Departmental	8,352,460	91.7%	259,660	68.0%
139	Child Support Enf.	298,571	86.2%	178,879	45.0%
140	Prosecuting Attorney	1,822,979	89.8%	415,508	83.1%
145	Sheriff	9,123,634	89.2%	3,143,398	92.4%
155	Superior Court System	987,539	87.3%	56,180	57.8%
165	Treasurer	542,993	87.4%	1,160,147	85.7%
170	Property Tax	0	0.0%	11,297,302	99.3%
General Fund Total		33,110,826	88.9%	34,150,262	97.0%
Other Funds		Expenditures		Revenues	
014	Traffic Safety	90,890	72.3%	174,653	102.5%
110	County Roads	14,682,207	87.8%	13,813,970	87.2%
118	Wenatchee River Park	192,882	80.6%	209,087	108.8%
119	Ohme Gardens	179,390	72.8%	160,552	75.4%
120	Expo Center	115,384	75.4%	181,573	106.8%
121	Fair	155,225	83.2%	235,781	126.7%
124	Farm Worker Housing	268,199	92.6%	155,031	66.9%
125	Horticulture	157,290	85.6%	174,159	113.3%
128	Noxious Weed	250,369	68.7%	268,285	76.6%
132	911 Communications	2,936,839	91.8%	3,117,514	97.4%
142	C.R. Drug Task Force	279,314	97.0%	226,352	104.2%
150	Regional Justice Center	7,447,589	93.6%	8,489,268	100.5%
180	Natural Resources	1,394,849	32.3%	1,412,883	33.1%
305	L&J Construction	653,303	99.9%	190	-
510	ER&R	2,465,133	66.7%	2,316,222	63.6%
530	Motor Pool	964,904	89.4%	814,904	88.8%