



# - CHELAN COUNTY - MONTHLY FINANCIAL REPORT

## APRIL 2016

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	4,750,835	5,237,184	486,349
Sales Tax	2,111,815	2,833,004	721,189
Prop. Tax Penalty & Interest	332,450	302,338	(30,112)
Building and Planning Fees	480,247	538,046	57,799
Liquor X & P	40,428	61,365	20,937
Wenatchee Court	58,073	53,661	(4,412)
Law Enforcement Contracts	656,834	1,189,965	533,132
Recording Fees	46,141	44,153	(1,988)
Motor Vehicle Licensing	126,872	140,517	13,646
Probation Services	114,003	144,459	30,456
Interfund Payments	493,871	489,807	(4,064)
Court Fines	233,207	215,213	(17,994)
Treasury Interest	38,754	42,222	3,468
Grants\Entitlements	793,514	661,223	(132,291)
Other	536,353	778,175	241,821
<b>Total</b>	<b>10,813,398</b>	<b>12,731,334</b>	<b>1,917,936</b>

When the Old Station area is officially annexed by the City of Wenatchee, it is estimated to have a negative impact to Chelan County of approximately \$500,000 in 2016 and \$1 million in 2017. Fortunately, 2016 sales tax revenue is exceeding expectations and should fill the gap that will be generated during the second half of the year.

Both the property tax and law enforcement contract revenues appear very strong through April. However, these increases are related to the timing of collections in contrast to budget projections. These revenues should balance out as the year progresses.

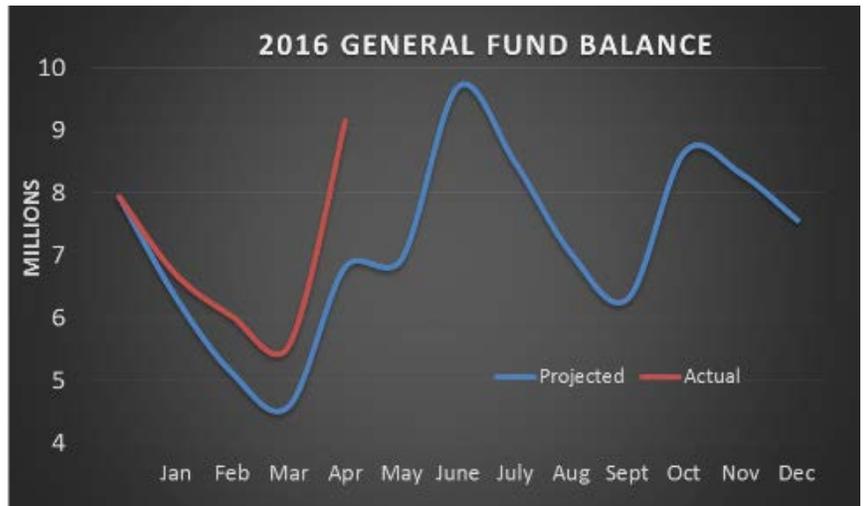
**General Fund Expenditures:** Expenditures are projected in a similar way as revenues, but expenditures are spent more evenly than revenues are received. The variances below reflect current 2016 expenses in relation to the original budget.

Budgeted salaries have been spent tighter than projected, but are still very close to the projection. All other expenditure categories are well under budget. This pattern of underspending the projection is typical since departments are not legally allowed to exceed their total budget without requesting additional appropriations from the County Commissioners.

Expenditure Category	Year-To-Date		
	Projected	Actual	Variance
10 - Salaries & Wages	5,502,415	5,505,469	3,053
20 - Personnel Benefits	2,288,673	2,172,305	(116,368)
30 - Supplies	306,264	284,053	(22,211)
40 - Services	1,888,460	1,748,988	(139,472)
50 - Intergovernmental Svcs	138,680	99,448	(39,232)
90 - Interfund Payments	1,802,903	1,708,019	(94,884)
<b>TOTAL</b>	<b>11,927,396</b>	<b>11,518,282</b>	<b>(409,113)</b>

**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. In June the cycle is at its highest due to the once-a-year PUD privilege and Federal PILT revenues.

The spike in the actual fund balance line shows the effect of the timing of property tax collection and law enforcement contract billing. This spike should come back closer to the projected line over the next two months. Still, sales tax and other general revenues have been carrying the actual line well above projection. This should taper off during the second half of the year when the City of Wenatchee starts collecting the sales tax related to the newly annexed Old Station area.



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**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 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 several funds that borrow cash from other funds to meet operational needs.

Horticulture Pest & Disease and the Noxious Weed funds were able to pay off their interfund loans in April when their assessment revenue came in with property taxes.

Natural Resources fund is currently borrowing \$475,000 from the REET I fund to cash flow 2016 projects.

**Budget:** April is 33.3% of the way through the calendar year. This percentage is a reasonable benchmark for departments with even expenditures throughout the year. The actual expenditures and revenues chart below is provided for department heads to evaluate if they are over or under the straight-line benchmark.

Cash Balance of Selected Funds		2/29/2016	3/31/2016	4/30/2016
010	General	7,581,548	7,204,892	10,336,094
014	Traffic Safety	72,928	46,613	49,832
103	Solid Waste Planning	63,882	66,973	143,218
110	County Roads	1,581,729	2,102,370	3,740,884
118	Wenatchee River Park	57,522	46,574	53,985
119	Ohme Gardens	30,092	23,337	29,633
120	Expo Center	241,255	230,157	220,556
121	Fair	267,452	261,064	288,789
124	Farm Worker Housing	112,646	104,611	86,478
125	Horticulture Pest & Disease	57,275	752	62,684
128	Noxious Weed	952	601	72,237
140	Cashmere-Dryden Airport	59,752	64,572	53,178
150	Regional Justice Center	117,196	60,901	103,467
180	Natural Resources	181,421	35,498	985
190	Criminal Justice Tax	2,114,428	2,225,961	2,287,942
301	REET I	1,270,573	1,805,075	1,603,802
510	ER&R	1,296,700	1,588,464	1,834,482
526	Health Insurance	3,764,459	3,656,197	3,753,464
530	Motor Pool	560,935	435,837	464,846
535	Unemployment Comp	287,250	291,378	295,621
540	Tort Claims & Insurance	799,466	959,343	957,336

**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.

Actual YTD Expenditures & Revenues w/ Percent of Annual Budget					
General Fund Departments		Expenditures		Revenues	
010	Assessor	402,479	30.8%	0	0.0%
015	Auditor	371,252	30.2%	227,074	24.6%
020	Community Develop.	503,577	29.0%	543,183	33.2%
030	Civil Service Comm	37,837	29.8%	0	-
040	Clerk	400,748	33.3%	280,258	43.4%
045	Commissioners	225,762	33.3%	3,291,430	26.4%
050	Coroner	66,995	27.8%	7,210	48.1%
052	Information Technology	310,050	35.1%	37,025	27.6%
055	Facilities Maintenance	481,804	29.6%	211,282	31.3%
065	District Court	441,909	32.0%	371,312	26.7%
066	District Court Probation	152,529	32.4%	146,241	38.7%
075	Extension Services	61,534	17.9%	370	1.1%
085	Juvenile Services	915,079	32.0%	175,836	26.7%
105	Non-Departmental	2,648,968	31.0%	235,586	57.9%
139	Child Support Enf.	109,681	31.1%	32,460	8.2%
140	Prosecuting Attorney	695,728	32.5%	153,594	29.6%
145	Sheriff	3,090,535	30.8%	1,316,396	40.8%
155	Superior Court System	391,207	33.0%	30,881	31.8%
165	Treasurer	210,609	33.4%	434,011	31.0%
170	Property Tax	0	0.0%	5,237,184	44.9%
General Fund Total		11,518,282	31.1%	12,731,334	34.7%
Other Funds		Expenditures		Revenues	
014	Traffic Safety	30,389	24.9%	12,701	7.3%
110	County Roads	3,485,776	24.6%	5,416,945	40.7%
118	Wenatchee River Park	53,965	22.4%	37,791	19.7%
119	Ohme Gardens	46,781	18.8%	29,212	14.0%
120	Expo Center	46,982	27.3%	7,211	4.0%
121	Fair	21,451	10.8%	35,494	18.3%
124	Farm Worker Housing	40,701	11.4%	490	0.2%
125	Horticulture	115,196	44.9%	97,157	45.9%
128	Noxious Weed	76,369	26.3%	132,490	42.5%
132	911 Communications	921,273	26.3%	920,799	26.3%
142	C.R. Drug Task Force	47,705	17.1%	59,868	31.3%
150	Regional Justice Center	2,682,088	31.9%	2,687,848	31.6%
180	Natural Resources	597,478	14.9%	210,244	5.2%
510	ER&R	1,099,553	29.2%	1,116,577	31.0%
530	Motor Pool	414,710	43.8%	245,593	24.1%

Accounts Receivable Outstanding - Older than 60 Days				
<b>Auditor</b>				
010015-02215	12/10/2015	Chelan Co Fire Dist No 10		75.00
<b>Clerk</b>				
010040-00819	11/16/2015	City of Wenatchee		555.80
010040-00827	1/28/2016	Office of the Attorney General		150.00
<b>Commissioners</b>				
193001-00298	2/23/2016	DSHS		32,474.15
<b>Juvenile</b>				
010085-01538	2/26/2016	WA St Dept of Commerce		18,848.00
<b>Sheriff</b>				
010145-01416	1/19/2016	Emergency Management WA		217,352.45
010040-01417	1/19/2016	Emergency Management WA		4,694.36
<b>Superior Court</b>				
010155-00057	6/26/2015	AOC		114.35
010155-00062	12/3/2015	AOC		953.20
<b>Horticulture</b>				
125001-00032	12/31/2015	Theo Collier		310.00
125001-00033	12/31/2015	John Trudell		150.00
<b>Noxious Weed</b>				
128001-00145	2/9/2016	WA St Dept Natural Resources		2,449.96
<b>Regional Justice Center</b>				
150001-00253	10/31/2015	YWCA		52.75
150001-00311	12/31/2015	YWCA		47.50
150001-00315	1/31/2016	Department of Corrections		106,755.00
150001-00331	2/29/2016	Department of Corrections		90,585.00
<b>Natural Resources</b>				
180001-00994	12/31/2014	WA St Dept of Ecology		12,192.99
180001-01033	10/16/2015	CCFEG		11,479.17
If any of these outstanding receivables have been paid, will not be paid, or need adjustment, please contact the County Auditor's Office.				