

WHITMAN COUNTY MONTHLY FINANCIAL REPORT

JANUARY 2021

This monthly financial report is used as a tool to track the current revenues and expenses against the budget. We ask that you please remember many one-time payments or transactions occur throughout the year. This data is subject to change at any time. If you have any questions or concerns, please contact Jessica Jensema at 509-397-5241 or jessica.jensema@whitmancounty.net



CURRENT EXPENSE/GENERAL FUND								
REVENUES & EXPENDITURES BY DEPARTMENT								
AS OF 1/31/2021 (8.3%)								
	<i>Revenue</i>			%	<i>Expenditures</i>			%
Department	2021 Budget	2021 Actual	Remaining	Collected	2021 Budget	2021 Actual	Remaining	Expended
Beginning Fund Balance	1,068,187	-	1,068,187				-	0.00%
Prior Period Adjustment	-	34		0.00%		(136)		
BoCC	-		-	0.00%	429,181	40,911	388,270	9.53%
General Government	1,765,240	278,918	1,486,322	15.80%	3,095,844	1,373,273	1,722,571	44.36%
Administrative Services	556,103	26,489	529,614	4.76%	209,543	79,714	129,829	38.04%
Human Resources	2,000	40	1,960	2.00%	242,785	19,294	223,491	7.95%
Superior Court	2,000	-	2,000	0.00%	250,931	18,804	232,127	7.49%
District Court	692,000	71,050	620,950	10.27%	912,613	77,918	834,695	8.54%
Clerk	142,426	11,521	130,905	8.09%	296,222	18,177	278,045	6.14%
Treasurer	10,416,132	415,337	10,000,795	3.99%	476,776	45,606	431,170	9.57%
Auditor	580,600	68,424	512,176	11.79%	1,218,072	62,722	1,155,350	5.15%
Assessor	-	-	-	0.00%	464,932	32,878	432,054	7.07%
Prosecuting Attorney	133,838	9,945	123,893	7.43%	811,700	61,849	749,851	7.62%
Child Support Enforcement	111,350	4,699	106,651	4.22%	111,350	4,317	107,033	3.88%
Facilities Management	-	-	-	0.00%	745,902	56,049	689,853	7.51%
Sheriff	536,600	55,466	481,134	10.34%	4,174,226	290,961	3,883,265	6.97%
Juvenile	144,293	185	144,108	0.13%	583,442	33,427	550,015	5.73%
Weed	1,350	-	1,350	0.00%	92,985	6,493	86,492	6.98%
Coroner	6,000	-	6,000	0.00%	195,135	15,261	179,874	7.82%
Extension	600	-	600	0.00%	144,114	6,586	137,528	4.57%
Emergency Management	132,181	5,206	126,975	3.94%	284,545	13,440	271,105	4.72%
Health	574,360	394,401	179,959	68.67%	731,660	119,418	612,242	16.32%
Fair	148,600	1,109	147,491	0.75%	434,878	17,650	417,228	4.06%
Parks & Rec	15,000	132	14,868	0.88%	261,134	14,706	246,428	5.63%
IT	-	-	-	0.00%	860,890	37,779	823,111	4.39%
TOTALS	17,028,860	1,342,956	15,685,938	7.89%	17,028,860	2,447,097	14,581,763	14.37%

**CURRENT EXPENSE & COUNTY-WIDE
CASH AND DEBT
AS OF 1/31/2021 (8.3%)**

CASH/INVESTMENTS

Current Expense/General Fund	January 2021	January 2020	January 2019	January 2018	January 2017
Cash	8,063,484	9,092,007	7,555,347	5,574,673	3,346,932
Reserve (Investment)	2,819,029	1,619,029	1,419,029	1,169,029	1,119,029
Total Current Expense Cash & Investments	10,882,513	10,711,036	8,974,376	6,743,702	4,465,961

County-Wide	January 2021	January 2020	January 2019	January 2018	January 2017
Cash	26,794,575	26,192,838	27,218,053	25,860,005	24,295,243
Investments	7,125,453	7,219,392	4,602,073	4,343,374	4,397,608
Total County-Wide Cash & Investments	33,920,028	33,412,230	31,820,126	30,203,379	28,692,851

DEBT - County-wide

Interfund loans

Borrowing Fund	Lending Fund
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General Obligations

Public Service Building GO Bond, Principal Only	\$ 1,474,632	3/31/2031
Holman Capital		

Revenue Obligations

Solid Waste Revenue Bond, Principal Only	\$ 677,825	12/20/2023
Compensated Balances-County-Wide	\$ 809,592	as of 1/31/2021
Landfill Closure and Post Closure	\$ 1,700,000	
Emergency Comm Capital Lease	\$ 935,254	7/20/2025

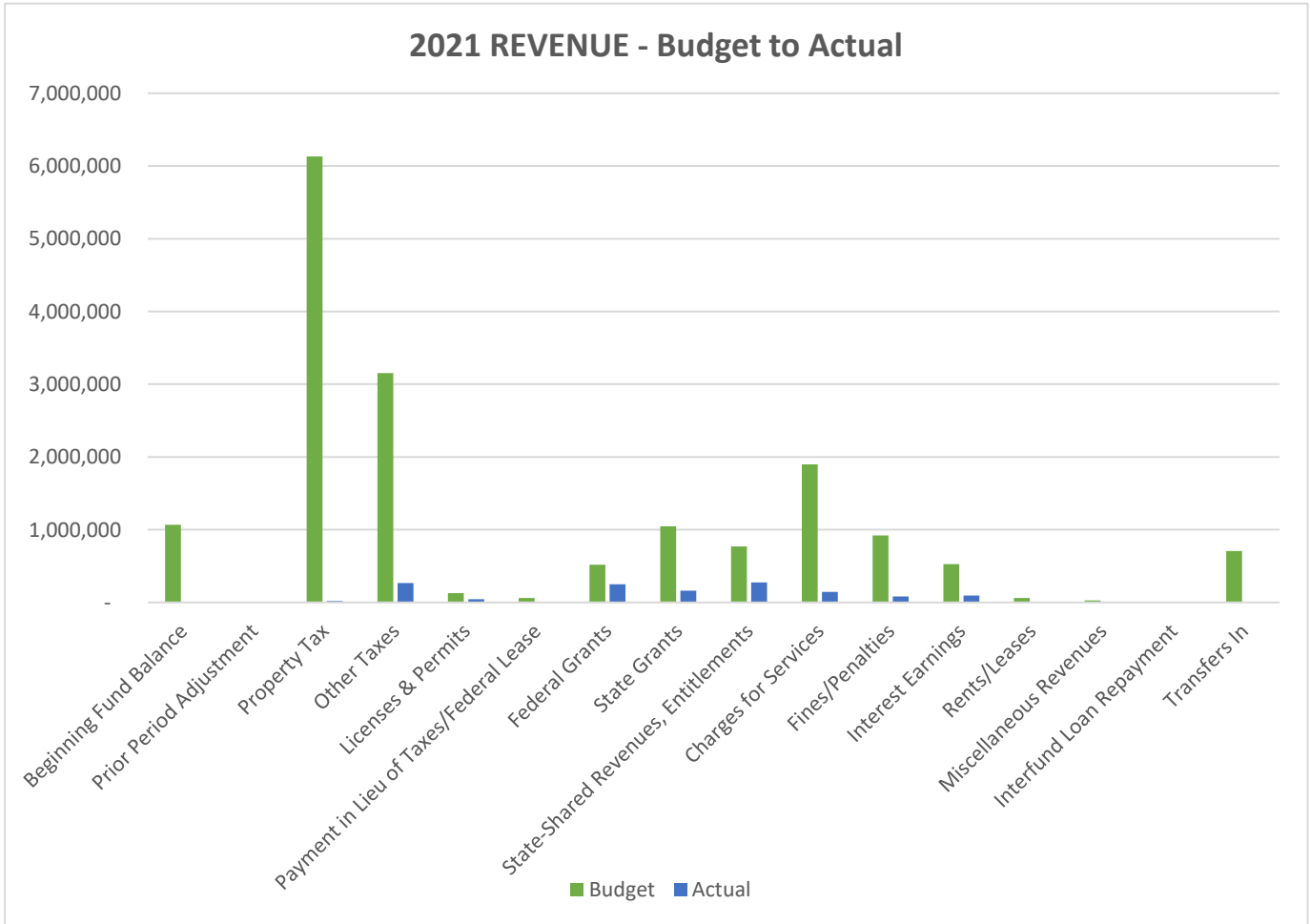
Total County-Wide Debt	\$ 5,597,303	
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CURRENT EXPENSE/GENERAL FUND

REVENUES BY CATEGORY

AS OF 1/31/2021 (8.3%)

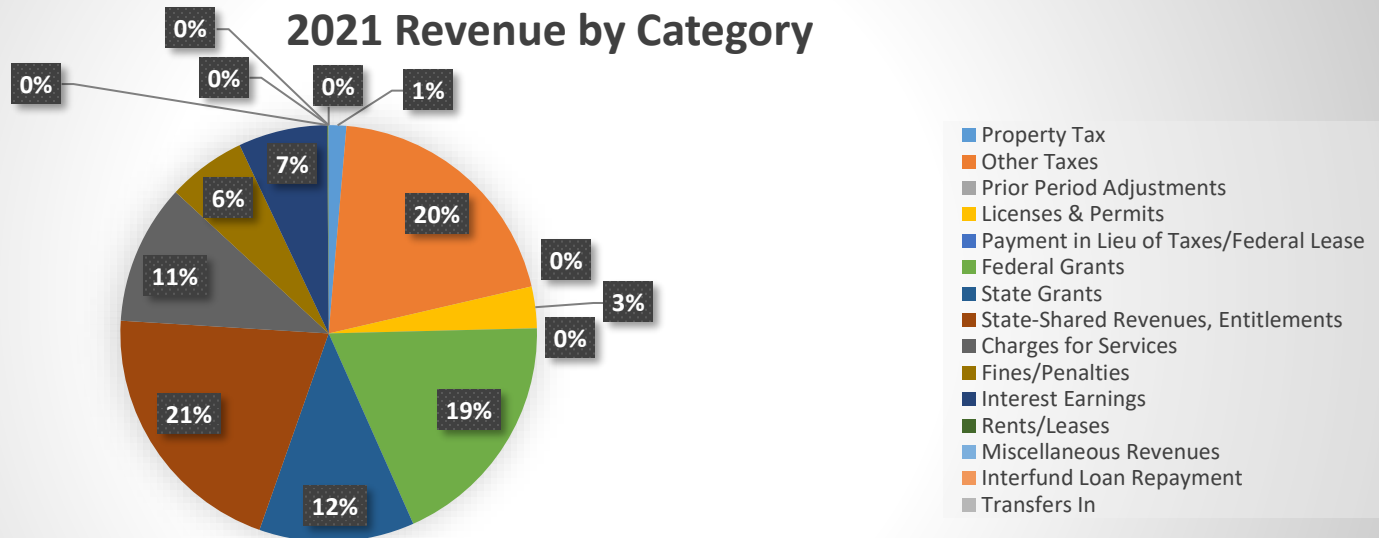
Revenue	Budget	Actual	% received
Beginning Fund Balance	1,068,187	-	0.00%
Prior Period Adjustment	-	34	0.00%
Property Tax	6,132,432	18,361	0.30%
Other Taxes	3,153,500	268,721	8.52%
Licenses & Permits	130,500	43,304	33.18%
Payment in Lieu of Taxes/Federal Lease	61,500	-	0.00%
Federal Grants	517,602	251,655	48.62%
State Grants	1,047,813	161,848	15.45%
State-Shared Revenues, Entitlements	770,855	276,417	35.86%
Charges for Services	1,897,655	146,252	7.71%
Fines/Penalties	921,450	81,955	8.89%
Interest Earnings	529,000	92,912	17.56%
Rents/Leases	63,000	1,237	1.96%
Miscellaneous Revenues	28,800	260	0.90%
Interfund Loan Repayment	-	-	0.00%
Transfers In	706,566	-	0.00%
Insurance Recoveries	-	-	-
Total CE/General Fund Revenue	17,028,860	1,342,956	7.89%



**CURRENT EXPENSE/GENERAL FUND
REVENUES BY CATEGORY/% of TOTAL
AS OF 1/31/2021 (8.3%)**

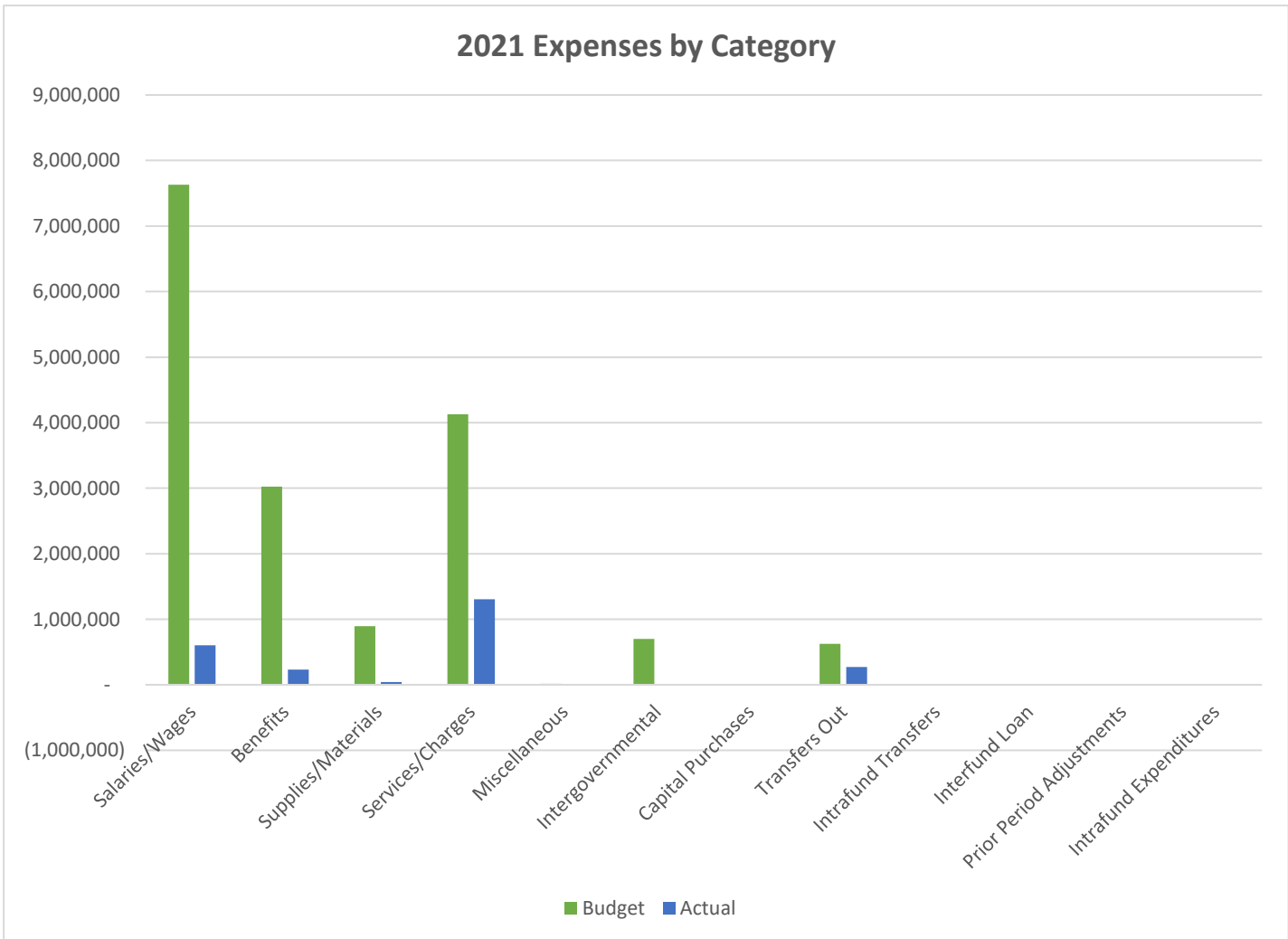
	<u>2021 Actual</u>	<u>2020 Actual</u>	<u>% on 2021</u>	Difference
Property Tax	18,361	15,812	1.37%	2,549
Other Taxes	268,721	284,574	20.01%	(15,853)
Prior Period Adjustments	34	-	0.00%	34
Licenses & Permits	43,304	51,040	3.22%	(7,736)
Payment in Lieu of Taxes/Federal Lease	-	-	0.00%	-
Federal Grants	251,655	24,045	18.74%	227,610
State Grants	161,848	32,293	12.05%	129,555
State-Shared Revenues, Entitlements	276,417	234,544	20.58%	41,873
Charges for Services	146,252	54,896	10.89%	91,356
Fines/Penalties	81,955	82,627	6.10%	(672)
Interest Earnings	92,912	65,262	6.92%	27,650
Rents/Leases	1,237	2,531	0.09%	(1,294)
Miscellaneous Revenues	260	14,662	0.02%	(14,402)
Interfund Loan Repayment	-	-	0.00%	-
Transfers In	-	(45,709)	0.00%	45,709
Insurance Recoveries	-	-	0.00%	-
Total CE/General Fund Revenue	1,342,956	816,577	100.00%	526,379

*JE entered backwards fixed in March



**CURRENT EXPENSE/GENERAL FUND
EXPENSES BY CATEGORY
AS OF 1/31/2021 (8.3%)**

Expenses	Budget	Actual	% spent
Salaries/Wages	7,630,055	601,355	7.88%
Benefits	3,023,964	231,932	7.67%
Supplies/Materials	894,615	41,138	4.60%
Services/Charges	4,129,539	1,302,729	31.55%
Miscellaneous	15,150	79	0.52%
Intergovernmental	700,800	-	0.00%
Capital Purchases	10,000	-	0.00%
Transfers Out	624,182	270,000	43.26%
Intrafund Transfers	-	-	0.00%
Interfund Loan	-	-	0.00%
Prior Period Adjustments	-	(136)	0.00%
Intrafund Expenditures	555	-	0.00%
Total CE/General Fund Expenses	17,028,860	2,447,097	14.37%



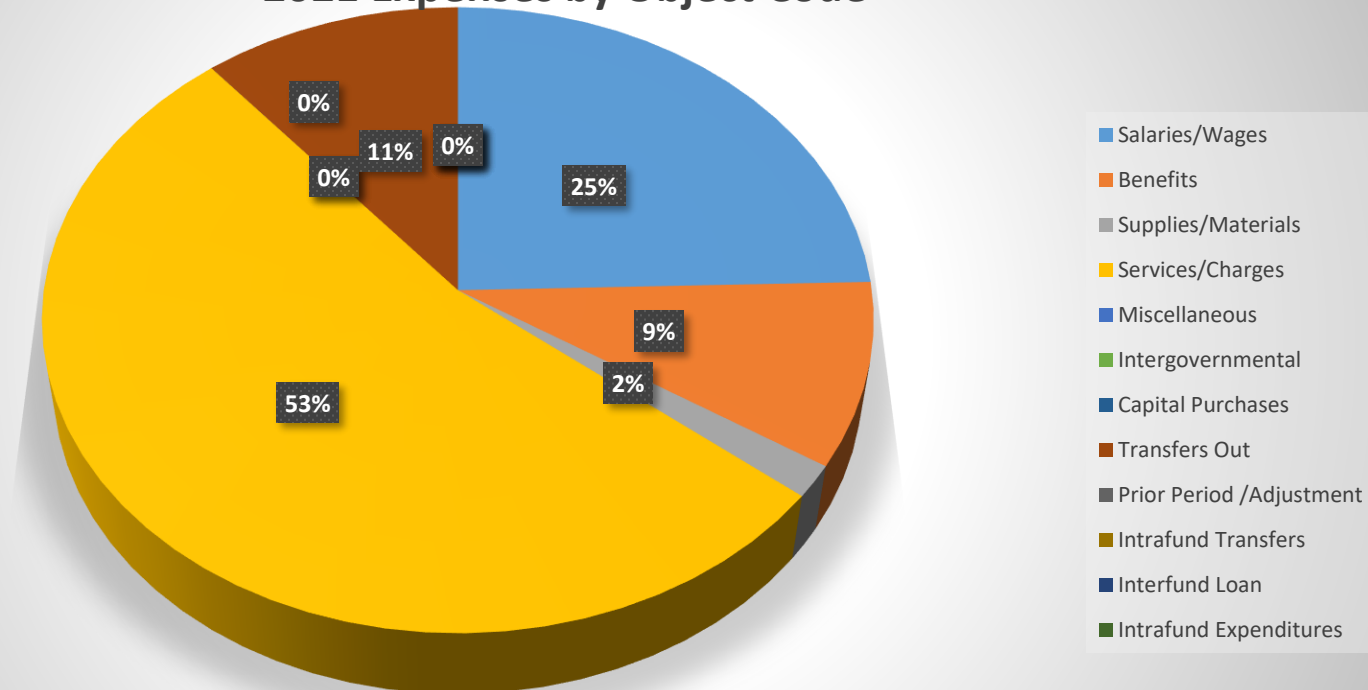
CURRENT EXPENSE/GENERAL FUND

EXPENSES BY OBJECT CODE

AS OF 1/31/2021 (8.3%)

Expenses	2021 Actual	2020 Actual	% on 2021	Difference
Salaries/Wages	601,355	590,089	24.57%	11,266
Benefits	231,932	227,162	9.48%	4,770
Supplies/Materials	41,138	59,437	1.68%	(18,299)
Services/Charges	1,302,729	787,394	53.24%	515,335
Miscellaneous	79	2	0.00%	77
Intergovernmental	-	11,295	0.00%	(11,295)
Capital Purchases	-	-	0.00%	-
Transfers Out	270,000	521,889	11.03%	(251,889)
Prior Period /Adjustment	(136)	-	-0.01%	(136)
Intrafund Transfers	-	-	0.00%	-
Interfund Loan	-	-	0.00%	-
Intrafund Expenditures	-	-	0.00%	-
Total CE/General Fund Expenses	2,447,097	2,197,268	100%	249,829

2021 Expenses by Object Code



**CURRENT EXPENSE/GENERAL FUND
EXPENSES BY OBJECT CODE DETAIL
AS OF 1/31/2021 (8.3%)**

	Budget	Actual	% of Budget	% of Total Actual
Salaries/Wages	7,401,410	581,420	8%	23.76%
Salaries /Wages- Overtime	228,645	19,934	9%	0.81%
Benefits	3,023,964	231,932	8%	9.48%
Operating Supplies/Materials	523,925	17,024	3%	0.70%
Fuel	126,950	5,907	5%	0.24%
Items Purchased for Inventory or Resale	23,830	2,077	9%	0.08%
Small Tools & Equipment	219,910	16,130	7%	0.66%
Services/Professional Services	2,108,658	563,750	27%	23.04%
Communications	274,664	10,423	4%	0.43%
Travel	83,067	785	1%	0.03%
Advertising	43,435	1,698	4%	0.07%
Rentals & Leases	283,490	50	0%	0.00%
Insurance/Bonds	800,425	699,595	87%	28.59%
Public Utilities	253,000	20,698	8%	0.85%
Repairs & Maintenance	282,800	5,731	2%	0.23%
Miscellaneous	15,150	79	1%	0.00%
Intergovernmental Services/Payments	700,800	-	0%	0.00%
Interfund Transfers	624,182	270,000	43%	11.03%
Interfund Loan	-	-	0%	0.00%
Capital Outlay	10,000	-	0%	0.00%
Prior Period Adjustments	-	(136)	0%	-0.01%
Intrafund Payments	555	-	0%	0.00%
Current Expense Expenditure Totals	17,028,860	2,447,097	14%	100.00%

CURRENT EXPENSE/GENERAL FUND
SALARIES AND BENEFITS BY DEPARTMENT
AS OF 1/31/2021 (8.3%)

	Budget	Actual	% of Budget
009 - Commissioners	412,781	39,050	9%
010 - General Government	83,250	8,597	10%
012 - Admin Services	87,810	7,275	8%
013- Human Resources	239,285	19,188	8%
020 - Superior Court	180,231	15,567	9%
030- District Court	844,813	67,755	8%
040- Clerk	272,122	17,094	6%
050 - Treasurer	425,776	35,325	8%
060 - Auditor	936,412	56,213	6%
080 - Assessor	430,232	32,446	8%
100 - Prosecuting Attorney	750,145	59,627	8%
105 - Child Support Enforcement	103,695	3,869	4%
120 - Facilities Management	348,502	26,622	8%
140 - Sheriff	3,220,026	259,483	8%
170 - Juvenile Services	390,882	31,792	8%
200 - Weed Control	74,986	6,099	8%
220 - Coroner	137,435	10,614	8%
240 - County Extension	84,429	6,428	8%
260 - Emergency Management	138,545	11,374	8%
280 - Public Health	678,160	61,471	9%
300 - Fair	222,328	13,466	6%
310- Parks and Recreation	189,034	12,648	7%
320 - Information Technology	403,140	31,283	8%
Current Expense Expenditure Totals	10,654,019	833,286	8%

**NON-CURRENT EXPENSE
SALARIES AND BENEFITS BY FUND
AS OF 1/31/2021 (8.3%) % of**

	Budget	Actual	Budget
102 - Building and Development	152,961	12,212	8%
103 - Countywide Planning	229,271	18,358	8%
104 - Developmental Services	98,712	7,701	8%
110 - County Road	4,961,300	343,505	7%
117 - Boating Safety	56,000	-	0%
122 - Sheriff K-9 Unit	1,000	-	0%
123 - Paths and Trails	43,661	2,490	6%
126 - Treasurer M&O	12,600	-	0%
127 - Quad-City Task Force	65,844	5,317	8%
128 - Crime Victims/Witness	96,929	7,287	8%
134 - Elections Reserve	-	7,467	
135 - Prosecutor STOP Grant	16,119	1,741	11%
138 - Federal Equitable Sharing	5,000	-	0%
143 - Trial Court Improvement	-	223	
144 - Emergency Communication	215,931	17,955	8%
400 - Solid Waste	1,263,450	62,867	5%
410 - Solid Waste Reserve	15,000	-	0%
501 - Equipment Rental & Revolving	889,750	46,929	5%
511 - Unemployment Insurance	25,000	-	0%
Non-CE Expenditure Totals	8,148,528	534,052	7%

Cash & Investment Trends - January					
	January 2021	January 2020	January 2019	January 2018	January 2017
001 Current Expense	10,882,513	10,711,036	8,974,376	6,743,702	4,465,961
102 Building & Development	137,198	40,594	87,720	112,017	143,679
103 CW Planning	139,311	50,752	45,960	45,779	128,524
110 County Road	4,168,290	4,279,612	3,723,173	5,076,563	5,360,437
112 Public Facilities	4,179,569	3,528,406	4,937,825	4,236,619	3,575,553
133 Commissioners Special Revenue	500,000	609,664	529,579	469,119	398,202
144 Emergency Communications	692,429	713,526	1,160,275	772,797	1,004,567
100 Special Revenue Other	3,393,054	2,880,453	2,967,687	2,916,080	2,923,267
200 Debt Service	195,812	449,591	449,591	258,562	344,173
300 Capital Projects	1,825,018	2,065,497	1,631,144	1,820,566	2,195,680
400 Solid Waste	3,005,781	3,043,327	2,397,558	2,381,392	2,521,196
410 Solid Waste Reserve	1,866,472	1,708,277	1,618,920	1,701,423	1,720,813
501 ER&R	2,774,248	3,156,213	2,803,148	3,205,743	2,948,720
511 Unemployment	165,025	175,282	197,846	224,441	241,884
515 IT - dissolved 2019	-	-	295,324	238,576	720,195
TOTAL	33,924,720	33,412,230	31,820,126	30,203,379	28,692,851