

WHITMAN COUNTY MONTHLY FINANCIAL REPORT

FEBRUARY 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 2/28/2021 (16.7%)								
	<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	81,498	347,683	18.99%
General Government	1,765,240	279,178	1,486,062	15.82%	3,095,844	1,448,561	1,647,283	46.79%
Administrative Services	556,103	26,489	529,614	4.76%	209,543	87,050	122,493	41.54%
Human Resources	2,000	40	1,960	2.00%	242,785	38,720	204,065	15.95%
Superior Court	2,000	-	2,000	0.00%	250,931	33,551	217,380	13.37%
District Court	692,000	127,937	564,063	18.49%	912,613	145,259	767,354	15.92%
Clerk	142,426	22,388	120,038	15.72%	296,222	40,004	256,218	13.50%
Treasurer	10,416,132	770,811	9,645,321	7.40%	476,776	83,169	393,607	17.44%
Auditor	580,600	109,275	471,325	18.82%	1,218,072	127,466	1,090,606	10.46%
Assessor	-	-	-	0.00%	464,932	63,146	401,786	13.58%
Prosecuting Attorney	133,838	19,765	114,073	14.77%	811,700	124,301	687,399	15.31%
Child Support Enforcement	111,350	10,186	101,164	9.15%	111,350	8,266	103,084	7.42%
Facilities Management	-	-	-	0.00%	745,902	119,785	626,117	16.06%
Sheriff	536,600	80,097	456,503	14.93%	4,174,226	570,185	3,604,041	13.66%
Juvenile	144,293	24,593	119,700	17.04%	583,442	90,309	493,133	15.48%
Weed	1,350	-	1,350	0.00%	92,985	12,789	80,196	13.75%
Coroner	6,000	4,120	1,880	68.67%	195,135	28,017	167,118	14.36%
Extension	600	21	579	3.50%	144,114	13,364	130,750	9.27%
Emergency Management	132,181	9,638	122,543	7.29%	284,545	41,454	243,091	14.57%
Health	574,360	447,234	127,126	77.87%	731,660	188,452	543,208	25.76%
Fair	148,600	1,993	146,607	1.34%	434,878	35,508	399,370	8.17%
Parks & Rec	15,000	396	14,604	2.64%	261,134	30,896	230,238	11.83%
IT	-	-	-	0.00%	860,890	80,962	779,928	9.40%
TOTALS	17,028,860	1,934,195	15,094,699	11.36%	17,028,860	3,492,576	13,536,284	20.51%

**CURRENT EXPENSE & COUNTY-WIDE
CASH AND DEBT
AS OF 2/28/2021 (16.7%)**

CASH/INVESTMENTS

Current Expense/General Fund	February 2021	February 2020	February 2019	February 2018	February 2017
Cash	7,609,244	8,520,083	7,287,594	5,204,921	3,063,608
Reserve (Investment)	2,819,029	1,619,029	1,419,029	1,219,029	1,119,029
Total Current Expense Cash & Investments	10,428,273	10,139,112	8,706,623	6,423,950	4,182,637

County-Wide	February 2021	February 2020	February 2019	February 2018	February 2017
Cash	25,403,336	25,263,461	27,995,121	25,251,422	23,477,371
Investments	7,486,027	7,186,510	4,613,836	4,402,994	4,397,071
Total County-Wide Cash & Investments	32,889,363	32,449,971	32,608,957	29,654,416	27,874,442

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	\$ 859,222	as of 2/28/2021
Landfill Closure and Post Closure	\$ 1,700,000	
Emergency Comm Capital Lease	\$ 935,254	7/20/2025

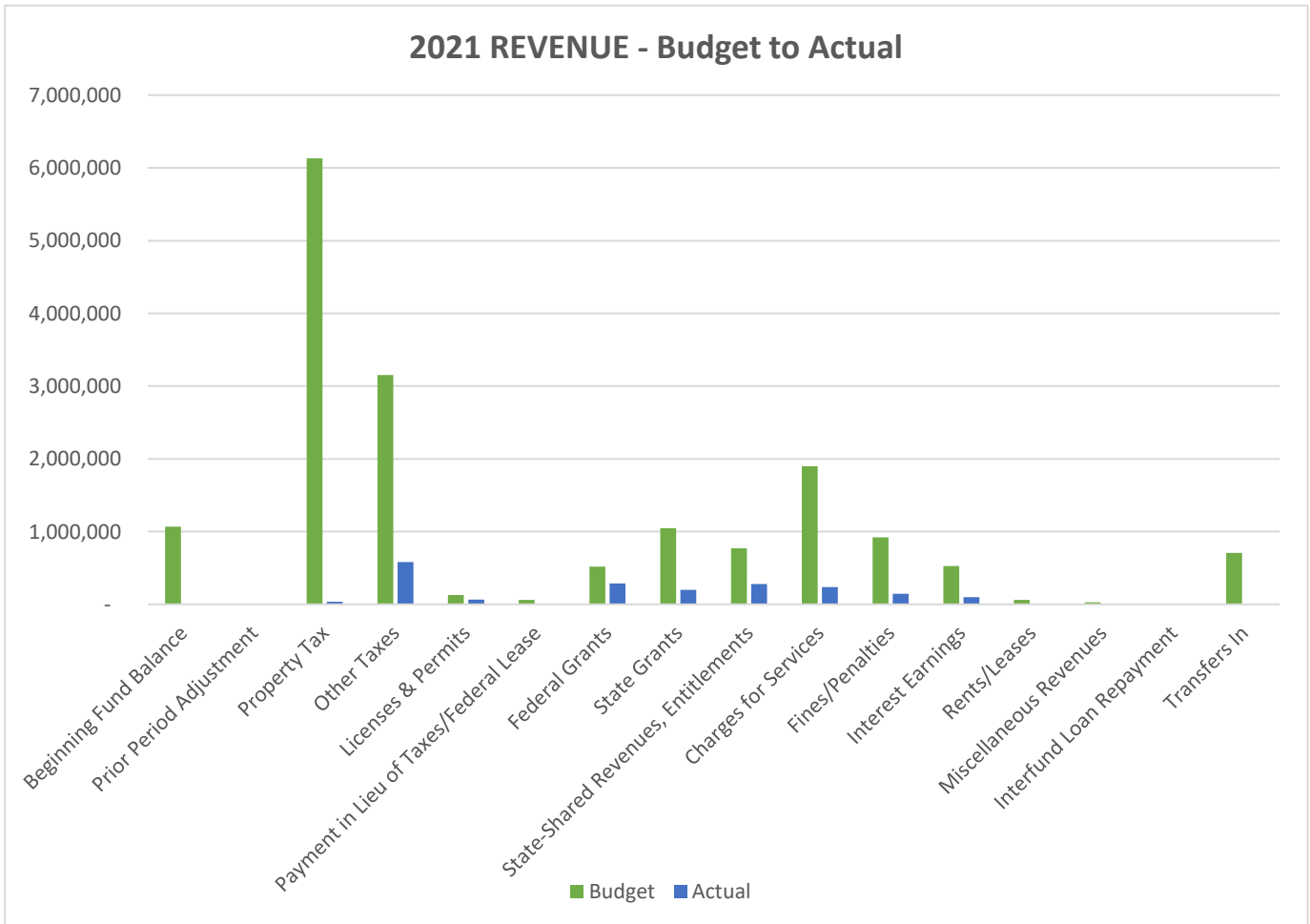
Total County-Wide Debt	\$ 5,646,933	
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CURRENT EXPENSE/GENERAL FUND

REVENUES BY CATEGORY

AS OF 2/28/2021 (16.7%)

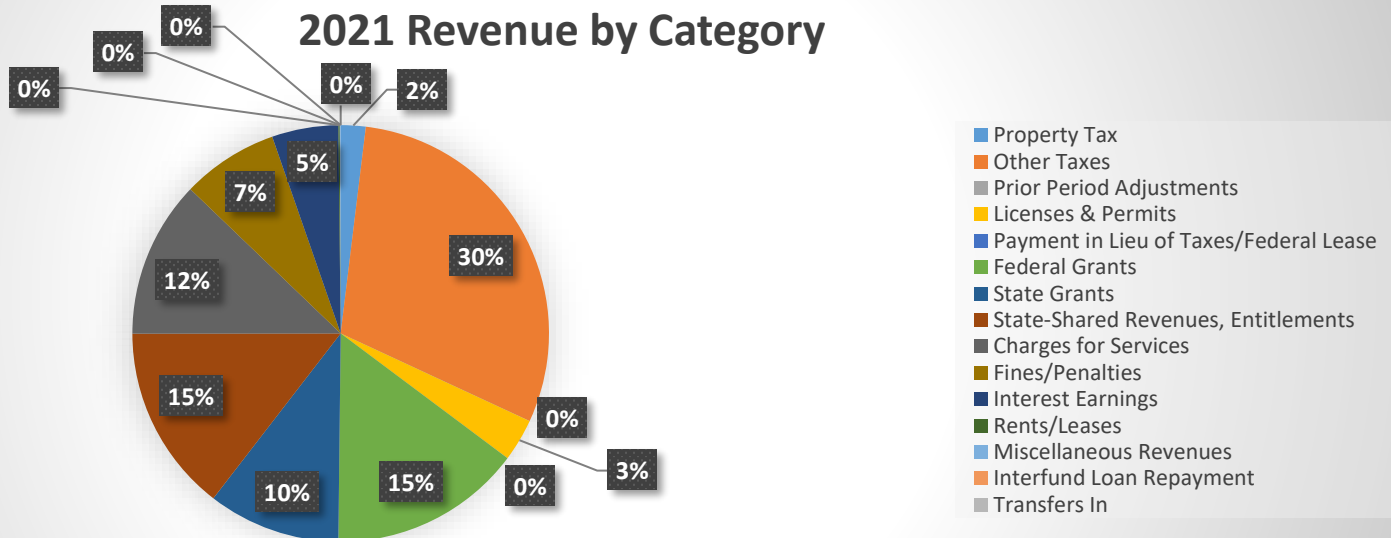
Revenue	Budget	Actual	% received
Beginning Fund Balance	1,068,187	-	0.00%
Prior Period Adjustment	-	34	0.00%
Property Tax	6,132,432	37,369	0.61%
Other Taxes	3,153,500	579,886	18.39%
Licenses & Permits	130,500	63,885	48.95%
Payment in Lieu of Taxes/Federal Lease	61,500	58	0.09%
Federal Grants	517,602	289,336	55.90%
State Grants	1,047,813	198,940	18.99%
State-Shared Revenues, Entitlements	770,855	280,797	36.43%
Charges for Services	1,897,655	235,771	12.42%
Fines/Penalties	921,450	145,028	15.74%
Interest Earnings	529,000	99,673	18.84%
Rents/Leases	63,000	2,065	3.28%
Miscellaneous Revenues	28,800	1,353	4.70%
Interfund Loan Repayment	-	-	0.00%
Transfers In	706,566	-	0.00%
Insurance Recoveries	-	-	-
Total CE/General Fund Revenue	17,028,860	1,934,195	11.36%



**CURRENT EXPENSE/GENERAL FUND
REVENUES BY CATEGORY/% of TOTAL
AS OF 2/28/2021 (16.7%)**

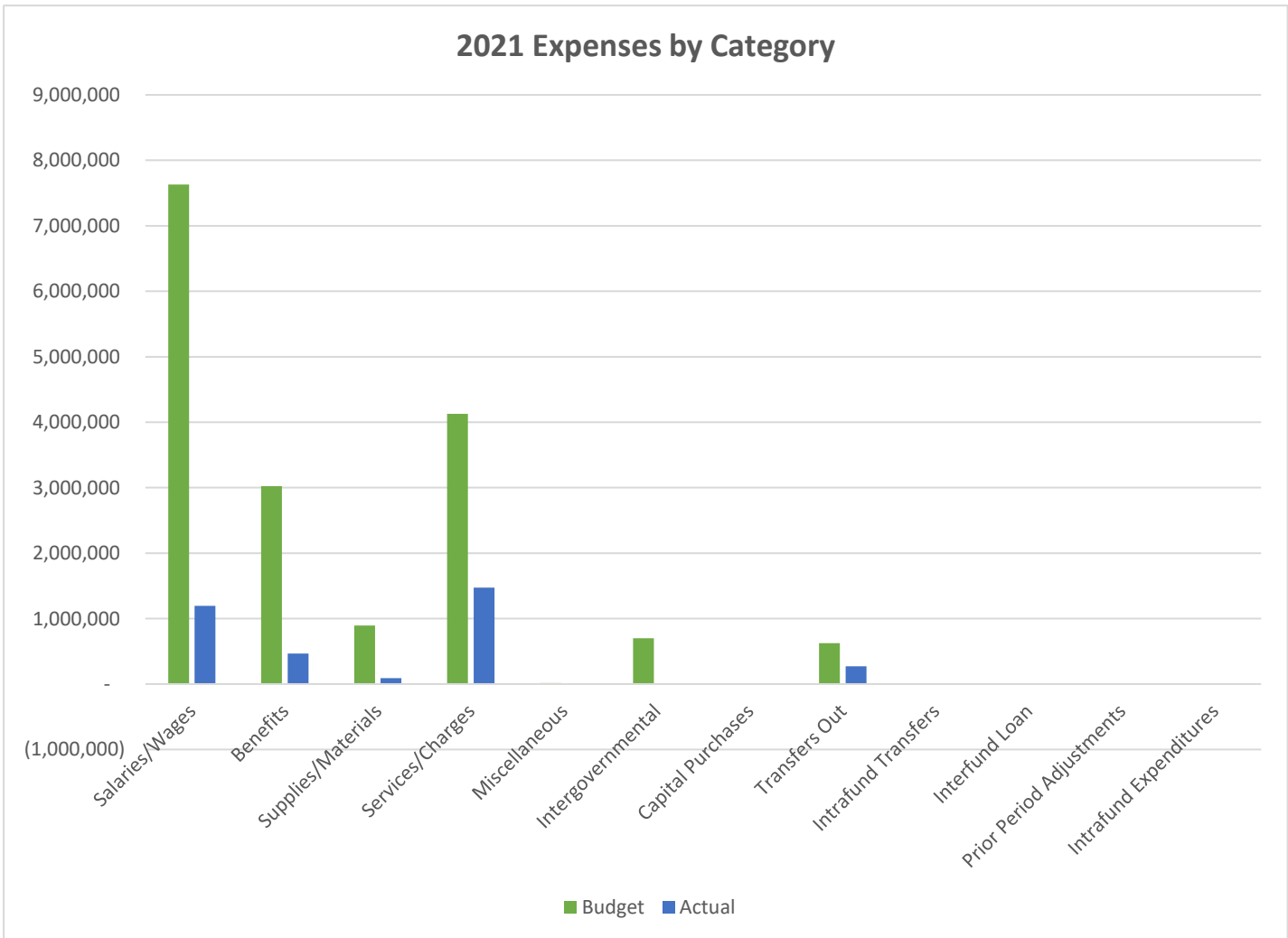
	<u>2021 Actual</u>	<u>2020 Actual</u>	<u>% on 2021</u>	Difference
Property Tax	37,369	35,863	1.93%	1,506
Other Taxes	579,886	572,749	29.98%	7,137
Prior Period Adjustments	34	-	0.00%	34
Licenses & Permits	63,885	79,108	3.30%	(15,223)
Payment in Lieu of Taxes/Federal Lease	58	-	0.00%	58
Federal Grants	289,336	49,764	14.96%	239,572
State Grants	198,940	56,638	10.29%	142,302
State-Shared Revenues, Entitlements	280,797	239,291	14.52%	41,506
Charges for Services	235,771	258,238	12.19%	(22,467)
Fines/Penalties	145,028	167,382	7.50%	(22,354)
Interest Earnings	99,673	110,651	5.15%	(10,978)
Rents/Leases	2,065	7,653	0.11%	(5,588)
Miscellaneous Revenues	1,353	15,061	0.07%	(13,708)
Interfund Loan Repayment	-	-	0.00%	-
Transfers In	-	(39,091)	0.00%	39,091
Insurance Recoveries	-	-	0.00%	-
Total CE/General Fund Revenue	1,934,195	1,553,307	100.00%	380,888

*JE entered backwards fixed in March



**CURRENT EXPENSE/GENERAL FUND
EXPENSES BY CATEGORY
AS OF 2/28/2021 (16.7%)**

Expenses	Budget	Actual	% spent
Salaries/Wages	7,630,055	1,195,398	15.67%
Benefits	3,023,964	465,597	15.40%
Supplies/Materials	894,615	89,612	10.02%
Services/Charges	4,129,539	1,471,955	35.64%
Miscellaneous	15,150	150	0.99%
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	3,492,576	20.51%



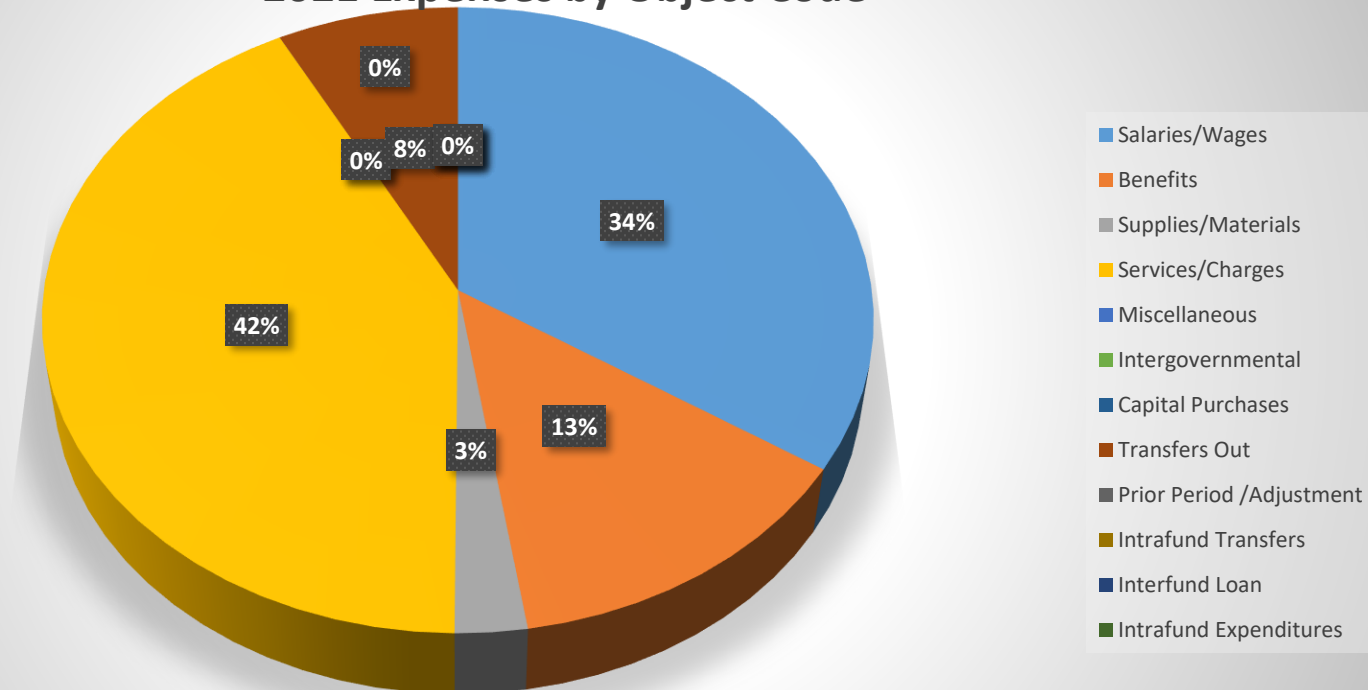
CURRENT EXPENSE/GENERAL FUND

EXPENSES BY OBJECT CODE

AS OF 2/28/2021 (16.7%)

Expenses	2021 Actual	2020 Actual	% on 2021	Difference
Salaries/Wages	1,195,398	1,185,345	34.23%	10,053
Benefits	465,597	460,651	13.33%	4,946
Supplies/Materials	89,612	104,231	2.57%	(14,619)
Services/Charges	1,471,955	1,120,160	42.15%	351,795
Miscellaneous	150	25	0.00%	125
Intergovernmental	-	17,758	0.00%	(17,758)
Capital Purchases	-	-	0.00%	-
Transfers Out	270,000	603,888	7.73%	(333,888)
Prior Period /Adjustment	(136)	-	0.00%	(136)
Intrafund Transfers	-	-	0.00%	-
Interfund Loan	-	-	0.00%	-
Intrafund Expenditures	-	-	0.00%	-
Total CE/General Fund Expenses	3,492,576	3,492,058	100%	518

2021 Expenses by Object Code



**CURRENT EXPENSE/GENERAL FUND
EXPENSES BY OBJECT CODE DETAIL
AS OF 2/28/2021 (16.7%)**

	Budget	Actual	% of Budget	% of Total Actual
Salaries/Wages	7,401,410	1,159,276	16%	33.19%
Salaries /Wages- Overtime	228,645	36,122	16%	1.03%
Benefits	3,023,964	465,597	15%	13.33%
Operating Supplies/Materials	523,925	37,622	7%	1.08%
Fuel	126,950	12,130	10%	0.35%
Items Purchased for Inventory or Resale	23,830	2,185	9%	0.06%
Small Tools & Equipment	219,910	37,675	17%	1.08%
Services/Professional Services	2,108,658	688,895	33%	19.72%
Communications	274,664	16,618	6%	0.48%
Travel	83,067	879	1%	0.03%
Advertising	43,435	5,041	12%	0.14%
Rentals & Leases	283,490	304	0%	0.01%
Insurance/Bonds	800,425	699,595	87%	20.03%
Public Utilities	253,000	40,775	16%	1.17%
Repairs & Maintenance	282,800	19,848	7%	0.57%
Miscellaneous	15,150	150	1%	0.00%
Intergovernmental Services/Payments	700,800	-	0%	0.00%
Interfund Transfers	624,182	270,000	43%	7.73%
Interfund Loan	-	-	0%	0.00%
Capital Outlay	10,000	-	0%	0.00%
Prior Period Adjustments	-	(136)	0%	0.00%
Intrafund Payments	555	-	0%	0.00%
Current Expense Expenditure Totals	17,028,860	3,492,576	21%	100.00%

CURRENT EXPENSE/GENERAL FUND
SALARIES AND BENEFITS BY DEPARTMENT
AS OF 2/28/2021 (16.7%)

	Budget	Actual	% of Budget
009 - Commissioners	412,781	77,563	19%
010 - General Government	83,250	12,260	15%
012 - Admin Services	87,810	14,579	17%
013- Human Resources	239,285	38,550	16%
020 - Superior Court	180,231	29,773	17%
030- District Court	844,813	131,754	16%
040- Clerk	272,122	38,629	14%
050 - Treasurer	425,776	70,954	17%
060 - Auditor	936,412	114,136	12%
080 - Assessor	430,232	62,624	15%
100 - Prosecuting Attorney	750,145	119,778	16%
105 - Child Support Enforcement	103,695	7,523	7%
120 - Facilities Management	348,502	55,484	16%
140 - Sheriff	3,220,026	515,549	16%
170 - Juvenile Services	390,882	63,800	16%
200 - Weed Control	74,986	12,275	16%
220 - Coroner	137,435	20,601	15%
240 - County Extension	84,429	12,911	15%
260 - Emergency Management	138,545	27,070	20%
280 - Public Health	678,160	120,241	18%
300 - Fair	222,328	27,029	12%
310- Parks and Recreation	189,034	25,380	13%
320 - Information Technology	403,140	62,531	16%
Current Expense Expenditure Totals	10,654,019	1,660,994	16%

**NON-CURRENT EXPENSE
SALARIES AND BENEFITS BY FUND
AS OF 2/28/2021 (16.7%)**

	Budget	Actual	% of Budget
102 - Building and Development	152,961	24,411	16%
103 - Countywide Planning	229,271	36,760	16%
104 - Developmental Services	98,712	15,460	16%
110 - County Road	4,961,300	696,718	14%
117 - Boating Safety	56,000	-	0%
122 - Sheriff K-9 Unit	1,000	-	0%
123 - Paths and Trails	43,661	5,004	11%
126 - Treasurer M&O	12,600	-	0%
127 - Quad-City Task Force	65,844	10,679	16%
128 - Crime Victims/Witness	96,929	14,889	15%
134 - Elections Reserve	-	13,223	
135 - Prosecutor STOP Grant	16,119	3,555	22%
138 - Federal Equitable Sharing	5,000	-	0%
143 - Trial Court Improvement	-	1,544	
144 - Emergency Communication	215,931	35,982	17%
400 - Solid Waste	1,263,450	113,044	9%
410 - Solid Waste Reserve	15,000	-	0%
501 - Equipment Rental & Revolving	889,750	91,466	10%
511 - Unemployment Insurance	25,000	5,800	23%
Non-CE Expenditure Totals	8,148,528	1,068,535	13%

Cash & Investment Trends - February					
	February 2021	February 2020	February 2019	February 2018	February 2017
001 Current Expense	10,428,273	10,139,112	8,706,623	6,423,950	4,182,637
102 Building & Development	131,615	65,511	76,648	101,058	133,752
103 CW Planning	116,485	81,928	129,211	30,307	114,017
110 County Road	4,230,851	4,343,642	4,687,679	5,055,402	5,068,849
112 Public Facilities	4,207,345	3,591,274	3,605,335	4,304,726	3,661,074
133 Commissioners Special Revenue	500,000	609,664	529,579	469,119	398,202
144 Emergency Communications	766,963	757,273	1,205,639	817,940	1,075,205
100 Special Revenue Other	3,444,987	2,919,359	2,921,900	2,848,776	2,916,683
200 Debt Service	195,812	449,591	449,591	258,562	344,175
300 Capital Projects	1,826,018	1,972,690	3,036,636	1,831,656	2,197,657
400 Solid Waste	2,758,599	3,066,513	2,739,204	2,383,559	2,543,399
410 Solid Waste Reserve	1,876,675	1,717,544	1,620,552	1,693,614	1,727,199
501 ER&R	2,246,515	2,560,590	2,498,083	3,063,328	2,696,964
511 Unemployment	159,225	175,280	197,846	217,790	237,831
515 IT - dissolved 2019	-	-	204,431	154,629	576,798
TOTAL	32,889,363	32,449,971	32,608,957	29,654,416	27,874,442