

WHITMAN COUNTY MONTHLY FINANCIAL REPORT

MARCH 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 3/31/2021 (25%)								
Includes Budget Amendment #1								
	<i>Revenue</i>			<i>%</i>	<i>Expenditures</i>			<i>%</i>
Department	2021 Budget	2021 Actual	Remaining	Collected	2021 Budget	2021 Actual	Remaining	Expended
Beginning Fund Balance	2,225,579	-	2,225,579				-	0.00%
Prior Period Adjustment	-	34		0.00%		(136)		
BoCC	-		-	0.00%	497,481	120,524	376,957	24.23%
General Government	1,765,240	442,507	1,322,733	25.07%	4,155,844	1,533,721	2,622,123	36.91%
Administrative Services	856,103	39,849	816,254	4.65%	509,698	107,146	402,552	21.02%
Human Resources	2,000	40	1,960	2.00%	244,642	58,520	186,122	23.92%
Superior Court	2,000	-	2,000	0.00%	251,549	54,490	197,059	21.66%
District Court	692,000	200,816	491,184	29.02%	912,613	212,513	700,100	23.29%
Clerk	142,426	36,732	105,694	25.79%	296,222	61,499	234,723	20.76%
Treasurer	10,416,132	1,977,787	8,438,345	18.99%	476,776	120,077	356,699	25.19%
Auditor	580,600	211,034	369,566	36.35%	1,218,072	185,275	1,032,797	15.21%
Assessor	-	-	-	0.00%	464,932	95,401	369,531	20.52%
Prosecuting Attorney	133,838	31,084	102,754	23.23%	811,700	186,552	625,148	22.98%
Child Support Enforcement	111,350	10,186	101,164	9.15%	111,350	12,395	98,955	11.13%
Facilities Management	-	184		0.00%	745,902	174,846	571,056	23.44%
Sheriff	536,600	129,455	407,145	24.13%	4,174,226	903,906	3,270,320	21.65%
Juvenile	144,293	24,798	119,495	17.19%	583,442	135,610	447,832	23.24%
Weed	1,350	-	1,350	0.00%	92,985	20,750	72,235	22.32%
Coroner	6,000	4,120	1,880	68.67%	195,135	39,730	155,405	20.36%
Extension	600	21	579	3.50%	144,114	19,882	124,232	13.80%
Emergency Management	137,827	19,340	118,487	14.03%	347,524	66,553	280,971	19.15%
Health	905,231	1,095,490	(190,259)	121.02%	1,031,660	278,509	753,151	27.00%
Fair	148,600	4,274	144,326	2.88%	434,878	53,924	380,954	12.40%
Parks & Rec	15,000	910	14,090	6.07%	261,134	48,383	212,751	18.53%
IT	-	-	-	0.00%	860,890	200,056	660,834	23.24%
TOTALS	18,822,769	4,228,661	14,594,326	22.47%	18,822,769	4,690,126	14,132,643	24.92%

**CURRENT EXPENSE & COUNTY-WIDE
CASH AND DEBT
AS OF 3/31/2021 (25%)**

CASH/INVESTMENTS

Current Expense/General Fund	March 2021	March 2020	March 2019	March 2018	March 2017
Cash	8,693,045	7,650,780	7,515,548	5,380,061	3,300,368
Reserve (Investment)	2,819,029	2,819,029	1,419,029	1,219,029	1,119,029
Total Current Expense Cash & Investments	11,512,074	10,469,809	8,934,577	6,599,090	4,419,397

County-Wide	March 2021	March 2020	March 2019	March 2018	March 2017
Cash	26,493,010	24,767,134	27,838,488	25,838,133	24,402,340
Investments	7,494,289	8,402,771	4,624,446	4,411,808	4,404,734
Total County-Wide Cash & Investments	33,987,299	33,169,905	32,462,934	30,249,941	28,807,074

DEBT - County-wide

Interfund loans

Borrowing Fund	Lending Fund
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General Obligations

Public Service Building GO Bond, Principal Only	\$ 1,415,149	3/31/2031
Holman Capital		

Revenue Obligations

Solid Waste Revenue Bond, Principal Only	\$ 677,825	12/20/2023
Compensated Balances-County-Wide	\$ 875,536	as of 3/31/2021
Landfill Closure and Post Closure	\$ 1,700,000	
Emergency Comm Capital Lease	\$ 935,254	7/20/2025

Total County-Wide Debt **\$ 5,603,764**

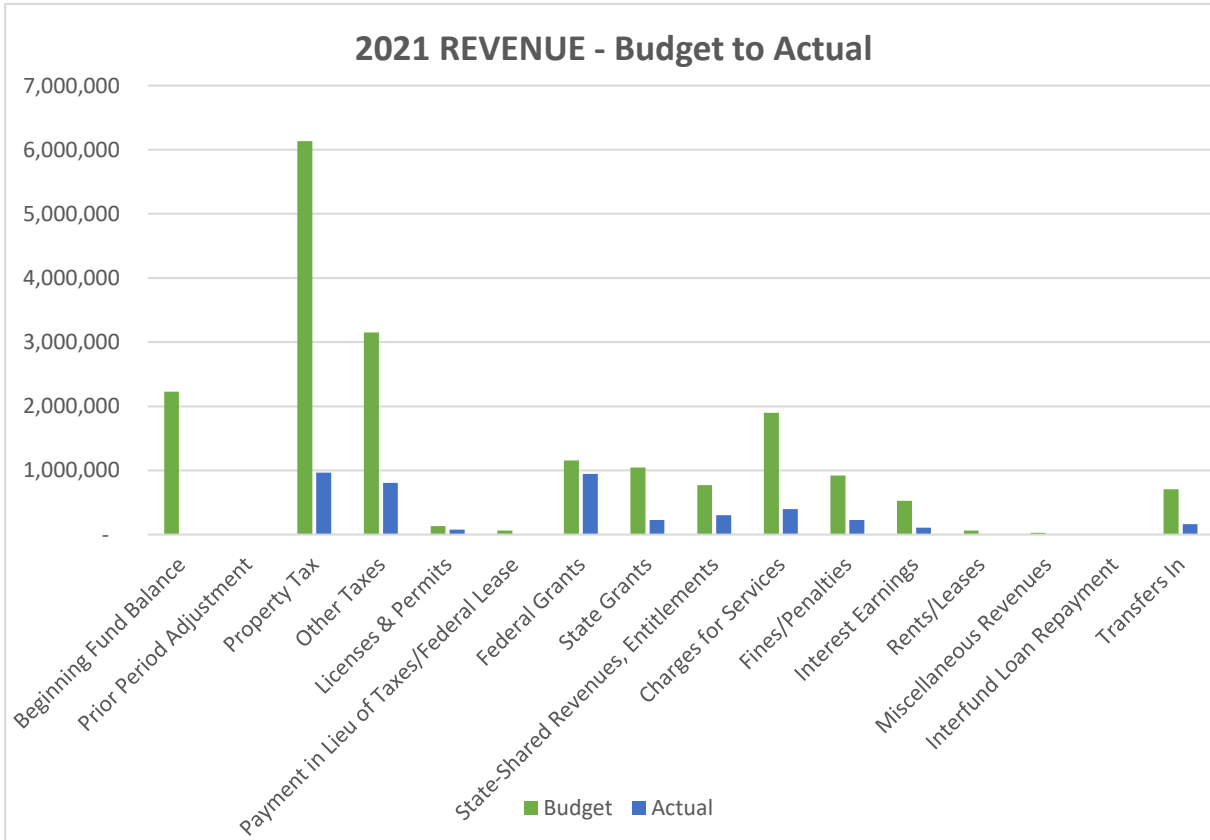
CURRENT EXPENSE/GENERAL FUND

REVENUES BY CATEGORY

AS OF 3/31/2021 (25%)

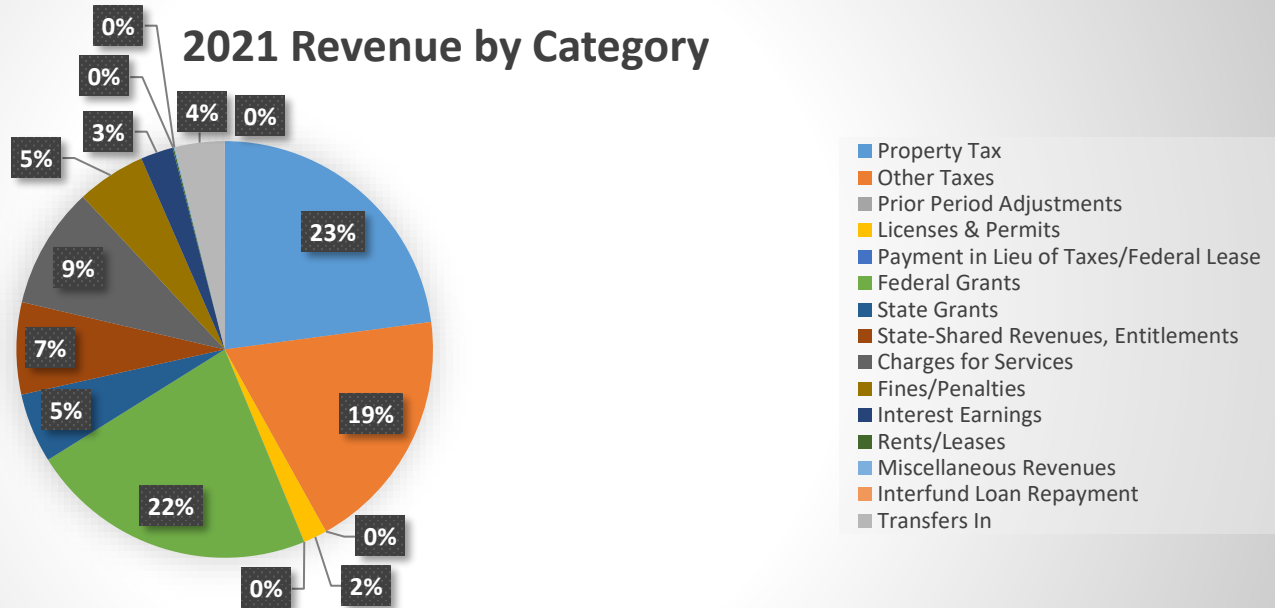
INCLUDES BUDGET AMENDMENT #1

Revenue	Budget	Actual	% received
Beginning Fund Balance	2,225,579	-	0.00%
Prior Period Adjustment	-	34	0.00%
Property Tax	6,132,432	968,042	15.79%
Other Taxes	3,153,500	804,557	25.51%
Licenses & Permits	130,500	77,774	59.60%
Payment in Lieu of Taxes/Federal Lease	61,500	58	0.09%
Federal Grants	1,154,119	945,077	81.89%
State Grants	1,047,813	228,582	21.82%
State-Shared Revenues, Entitlements	770,855	301,959	39.17%
Charges for Services	1,897,655	398,884	21.02%
Fines/Penalties	921,450	226,617	24.59%
Interest Earnings	529,000	106,716	20.17%
Rents/Leases	63,000	4,403	6.99%
Miscellaneous Revenues	28,800	3,482	12.09%
Interfund Loan Repayment	-	-	0.00%
Transfers In	706,566	162,476	23.00%
Insurance Recoveries	-	-	-
Total CE/General Fund Revenue	18,822,769	4,228,661	22.47%



**CURRENT EXPENSE/GENERAL FUND
REVENUES BY CATEGORY/% of TOTAL
AS OF 3/31/2021 (25%)**

	2021 Actual	2020 Actual	% on 2021	Difference
Property Tax	968,042	700,098	22.89%	267,944
Other Taxes	804,557	853,014	19.03%	(48,457)
Prior Period Adjustments	34	-	0.00%	34
Licenses & Permits	77,774	86,779	1.84%	(9,005)
Payment in Lieu of Taxes/Federal Lease	58	1,105	0.00%	(1,047)
Federal Grants	945,077	118,946	22.35%	826,131
State Grants	228,582	86,273	5.41%	142,309
State-Shared Revenues, Entitlements	301,959	261,604	7.14%	40,355
Charges for Services	398,884	382,088	9.43%	16,796
Fines/Penalties	226,617	243,557	5.36%	(16,940)
Interest Earnings	106,716	162,880	2.52%	(56,164)
Rents/Leases	4,403	12,880	0.10%	(8,477)
Miscellaneous Revenues	3,482	16,232	0.08%	(12,750)
Interfund Loan Repayment	-	-	0.00%	-
Transfers In	162,476	53,997	3.84%	108,479
Insurance Recoveries	-	-	0.00%	-
Total CE/General Fund Revenue	4,228,661	2,979,453	100.00%	1,249,208

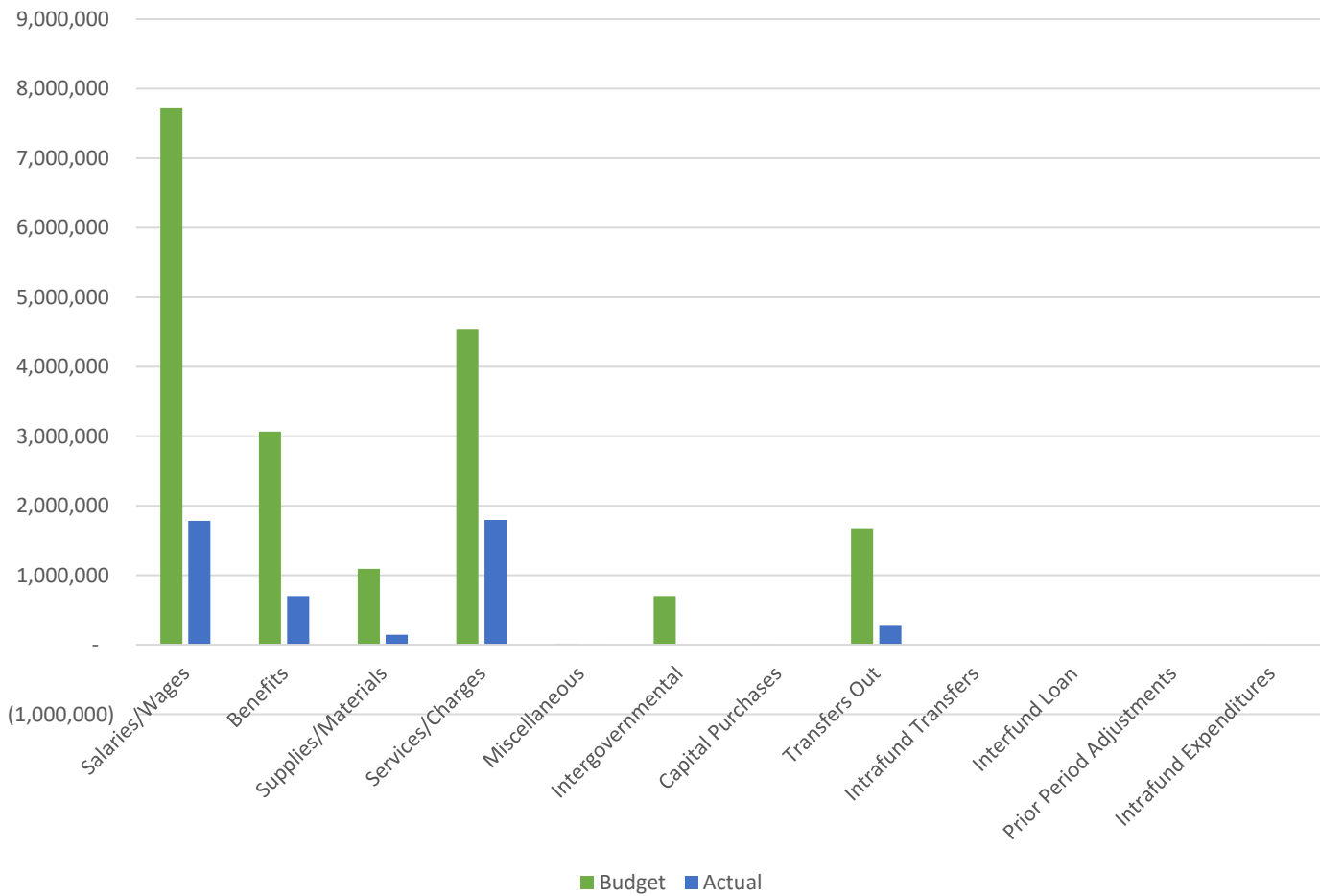


**CURRENT EXPENSE/GENERAL FUND
EXPENSES BY CATEGORY
AS OF 3/31/2021 (25%)**

INCLUDES BUDGET AMENDMENT #1

Expenses	Budget	Actual	% spent
Salaries/Wages	7,719,285	1,781,527	23.08%
Benefits	3,068,493	699,281	22.79%
Supplies/Materials	1,094,615	144,941	13.24%
Services/Charges	4,539,689	1,794,313	39.53%
Miscellaneous	15,150	200	1.32%
Intergovernmental	700,800	-	0.00%
Capital Purchases	10,000	-	0.00%
Transfers Out	1,674,182	270,000	16.13%
Intrafund Transfers	-	-	0.00%
Interfund Loan	-	-	0.00%
Prior Period Adjustments	-	(136)	0.00%
Intrafund Expenditures	555	-	0.00%
Total CE/General Fund Expenses	18,822,769	4,690,126	24.92%

2021 Expenses by Category



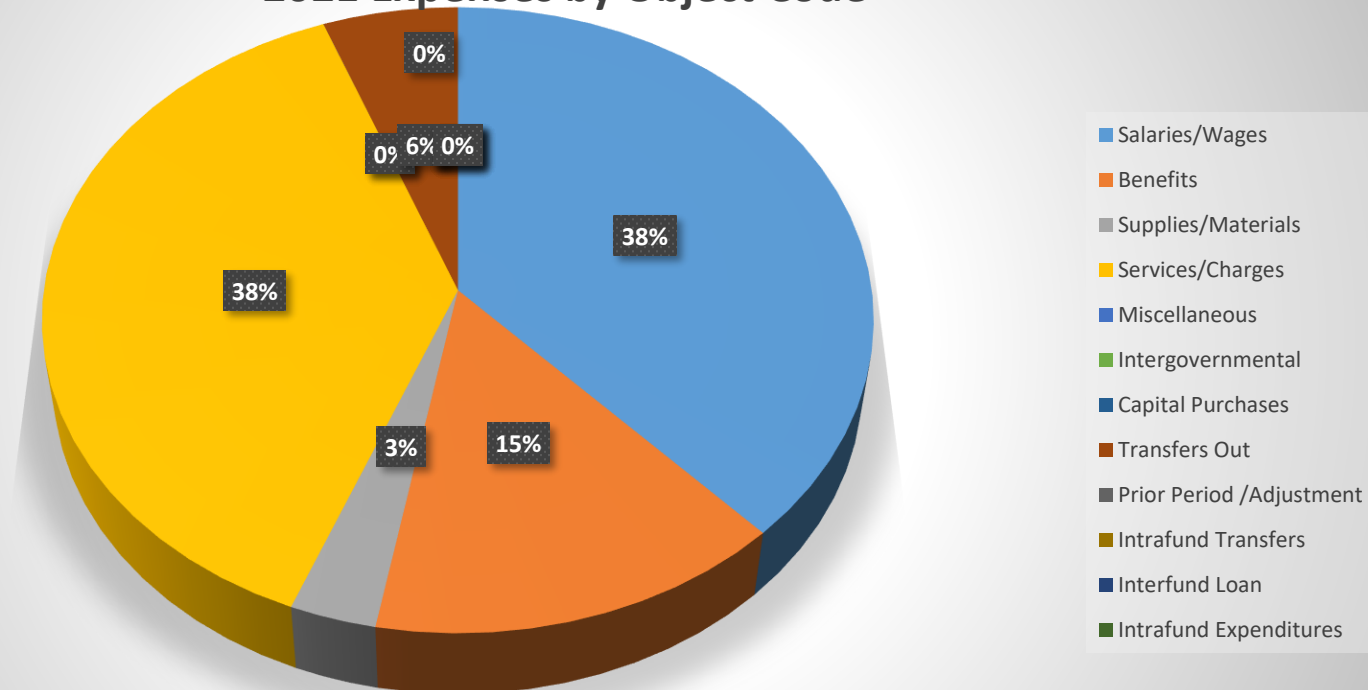
CURRENT EXPENSE/GENERAL FUND

EXPENSES BY OBJECT CODE

AS OF 3/31/2021 (25%)

Expenses	2021 Actual	2020 Actual	% on 2021	Difference
Salaries/Wages	1,781,527	1,785,666	37.98%	(4,139)
Benefits	699,281	700,131	14.91%	(850)
Supplies/Materials	144,941	168,817	3.09%	(23,876)
Services/Charges	1,794,313	1,313,651	38.26%	480,662
Miscellaneous	200	(30)	0.00%	230
Intergovernmental	-	29,129	0.00%	(29,129)
Capital Purchases	-	-	0.00%	-
Transfers Out	270,000	603,889	5.76%	(333,889)
Prior Period /Adjustment	(136)	-	0.00%	(136)
Intrafund Transfers	-	-	0.00%	-
Interfund Loan	-	-	0.00%	-
Intrafund Expenditures	-	-	0.00%	-
Total CE/General Fund Expenses	4,690,126	4,601,253	100%	88,873

2021 Expenses by Object Code



**CURRENT EXPENSE/GENERAL FUND
EXPENSES BY OBJECT CODE DETAIL
AS OF 3/31/2021 (25%)
INCLUDES BUDGET AMENDMENT #1**

	Budget	Actual	% of Budget	% of Total Actual
Salaries/Wages	7,490,640	1,729,925	23%	36.88%
Salaries /Wages- Overtime	228,645	51,602	23%	1.10%
Benefits	3,068,493	699,281	23%	14.91%
Operating Supplies/Materials	723,925	57,472	8%	1.23%
Fuel	126,950	17,014	13%	0.36%
Items Purchased for Inventory or Resale	23,830	2,185	9%	0.05%
Small Tools & Equipment	219,910	68,270	31%	1.46%
Services/Professional Services	2,518,658	903,100	36%	19.26%
Communications	274,664	27,391	10%	0.58%
Travel	83,067	2,377	3%	0.05%
Advertising	43,435	9,563	22%	0.20%
Rentals & Leases	283,640	47,481	17%	1.01%
Insurance/Bonds	800,425	701,505	88%	14.96%
Public Utilities	253,000	61,054	24%	1.30%
Repairs & Maintenance	282,800	41,842	15%	0.89%
Miscellaneous	15,150	200	1%	0.00%
Intergovernmental Services/Payments	700,800	-	0%	0.00%
Interfund Transfers	1,674,182	270,000	16%	5.76%
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	18,822,769	4,690,126	25%	100.00%

**CURRENT EXPENSE/GENERAL FUND
SALARIES AND BENEFITS BY DEPARTMENT
AS OF 3/31/2021 (25%)
INCLUDES BUDGET AMENDMENT #1**

	Budget	Actual	% of Budget
009 - Commissioners	481,081	116,117	24%
010 - General Government	83,250	15,059	18%
012 - Admin Services	87,965	21,915	25%
013- Human Resources	241,142	58,350	24%
020 - Superior Court	180,699	44,403	25%
030- District Court	844,813	194,724	23%
040- Clerk	272,122	60,070	22%
050 - Treasurer	425,776	106,576	25%
060 - Auditor	936,412	169,811	18%
080 - Assessor	430,232	92,621	22%
100 - Prosecuting Attorney	750,145	180,430	24%
105 - Child Support Enforcement	103,695	11,293	11%
120 - Facilities Management	348,502	85,642	25%
140 - Sheriff	3,220,026	766,045	24%
170 - Juvenile Services	390,882	96,156	25%
200 - Weed Control	74,986	18,481	25%
220 - Coroner	137,435	30,472	22%
240 - County Extension	84,429	19,281	23%
260 - Emergency Management	201,524	43,140	21%
280 - Public Health	678,160	176,798	26%
300 - Fair	222,328	40,667	18%
310- Parks and Recreation	189,034	37,851	20%
320 - Information Technology	403,140	94,907	24%
Current Expense Expenditure Totals	10,787,778	2,480,809	23%

**NON-CURRENT EXPENSE
SALARIES AND BENEFITS BY FUND
AS OF 3/31/2021 (25%)
INCLUDES BUDGET AMENDMENT #1**

	Budget	Actual	% of Budget
102 - Building and Development	152,961	36,610	24%
103 - Countywide Planning	229,271	55,161	24%
104 - Developmental Services	98,712	23,254	24%
110 - County Road	4,961,300	1,048,663	21%
117 - Boating Safety	56,000	-	0%
122 - Sheriff K-9 Unit	1,000	-	0%
123 - Paths and Trails	43,661	7,523	17%
126 - Treasurer M&O	12,600	-	0%
127 - Quad-City Task Force	65,844	16,044	24%
128 - Crime Victims/Witness	96,929	22,451	23%
134 - Elections Reserve	-	18,069	
135 - Prosecutor STOP Grant	17,521	5,316	30%
138 - Federal Equitable Sharing	5,000	-	0%
143 - Trial Court Improvement	-	2,735	
144 - Emergency Communication	215,931	54,089	25%
400 - Solid Waste	1,263,450	163,194	13%
410 - Solid Waste Reserve	15,000	-	0%
501 - Equipment Rental & Revolving	889,750	135,738	15%
511 - Unemployment Insurance	25,000	9,227	37%
Non-CE Expenditure Totals	8,149,930	1,598,074	20%

Cash & Investment Trends - March					
	March 2021	March 2020	March 2019	March 2018	March 2017
001 Current Expense	11,512,074	10,469,809	8,934,577	6,599,090	4,419,397
102 Building & Development	127,362	56,834	65,522	98,143	132,228
103 CW Planning	83,202	76,871	99,419	66,718	99,354
110 County Road	4,743,980	5,008,466	4,706,397	5,471,476	5,305,280
112 Public Facilities	4,232,040	3,642,427	3,659,959	4,362,325	3,719,213
133 Commissioners Special Revenue	342,608	609,664	529,579	469,119	398,202
144 Emergency Communications	732,586	802,012	866,050	847,930	1,033,651
100 Special Revenue Other	3,458,509	2,860,350	3,002,597	2,910,807	2,932,526
200 Debt Service	112,364	366,145	449,591	175,118	260,732
300 Capital Projects	1,646,523	1,973,707	3,042,184	1,837,613	2,475,695
400 Solid Waste	2,822,941	2,950,952	2,762,205	2,430,708	2,696,825
410 Solid Waste Reserve	1,881,243	1,729,742	1,616,459	1,683,358	1,734,126
501 ER&R	2,136,068	2,447,646	2,403,332	3,029,238	2,801,837
511 Unemployment	155,799	175,280	197,846	217,790	237,831
515 IT - dissolved 2019	-	-	127,217	50,508	560,177
TOTAL	33,987,299	33,169,905	32,462,934	30,249,941	28,807,074