

# WHITMAN COUNTY MONTHLY FINANCIAL REPORT

April 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](mailto:jessica.jensema@whitmancounty.net)



<b>CURRENT EXPENSE/GENERAL FUND</b>								
<b>REVENUES &amp; EXPENDITURES BY DEPARTMENT</b>								
<b>AS OF 4/30/2021 (33.3%)</b>								
<b>Includes Budget Amendment #1</b>								
	<b>Revenue</b>			<b>%</b>	<b>Expenditures</b>			<b>%</b>
<b>Department</b>	<b>2021 Budget</b>	<b>2021 Actual</b>	<b>Remaining</b>	<b>Collected</b>	<b>2021 Budget</b>	<b>2021 Actual</b>	<b>Remaining</b>	<b>Expended</b>
Beginning Fund Balance	2,225,579	-	2,225,579				-	0.00%
Prior Period Adjustment	-	450		0.00%		(136)		
BoCC	-		-	0.00%	497,481	160,216	337,265	32.21%
General Government	1,765,240	572,245	1,192,995	32.42%	4,155,844	2,715,281	1,440,563	65.34%
Administrative Services	856,103	170,594	685,509	19.93%	509,698	119,096	390,602	23.37%
Human Resources	2,000	40	1,960	2.00%	244,642	78,854	165,788	32.23%
Superior Court	2,000	450	1,550	22.50%	251,549	72,572	178,977	28.85%
District Court	692,000	280,415	411,585	40.52%	912,613	285,983	626,630	31.34%
Clerk	142,426	51,419	91,007	36.10%	296,222	84,230	211,992	28.43%
Treasurer	10,416,132	4,789,789	5,626,343	45.98%	476,776	162,633	314,143	34.11%
Auditor	580,600	293,946	286,654	50.63%	1,218,072	251,187	966,885	20.62%
Assessor	-	6	-	0.00%	464,932	127,721	337,211	27.47%
Prosecuting Attorney	133,838	39,579	94,259	29.57%	811,700	250,612	561,088	30.87%
Child Support Enforcement	111,350	19,535	91,815	17.54%	111,350	16,385	94,965	14.71%
Facilities Management	-	184		0.00%	745,902	229,127	516,775	30.72%
Sheriff	536,600	170,352	366,248	31.75%	4,174,226	1,232,928	2,941,298	29.54%
Juvenile	144,293	24,958	119,335	17.30%	583,442	182,457	400,985	31.27%
Weed	1,350	-	1,350	0.00%	92,985	28,710	64,275	30.88%
Coroner	6,000	4,120	1,880	68.67%	195,135	49,874	145,261	25.56%
Extension	600	42	558	7.00%	144,114	26,937	117,177	18.69%
Emergency Management	137,827	24,899	112,928	18.07%	347,524	85,604	261,920	24.63%
Health	905,231	1,562,787	(657,556)	172.64%	1,031,660	358,107	673,553	34.71%
Fair	148,600	9,046	139,554	6.09%	434,878	111,617	323,261	25.67%
Parks & Rec	15,000	2,998	12,002	19.99%	261,134	69,777	191,357	26.72%
IT	-	6,628	-	0.00%	860,890	258,162	602,728	29.99%
<b>TOTALS</b>	<b>18,822,769</b>	<b>8,024,482</b>	<b>10,805,555</b>	<b>42.63%</b>	<b>18,822,769</b>	<b>6,957,934</b>	<b>11,864,835</b>	<b>36.97%</b>

**CURRENT EXPENSE & COUNTY-WIDE  
CASH AND DEBT  
AS OF 04/30/2021 (33.3%)**

**CASH/INVESTMENTS**

**Current Expense/General Fund**

	April 2021	April 2020	April 2019	April 2018	April 2017
Cash	10,221,036	10,057,352	9,614,223	6,842,432	5,203,748
Reserve (Investment)	2,819,029	2,819,029	1,419,029	1,219,029	1,119,029
<b>Total Current Expense Cash &amp; Investments</b>	<b>13,040,065</b>	<b>12,876,381</b>	<b>11,033,252</b>	<b>8,061,461</b>	<b>6,322,777</b>

**County-Wide**

	April 2021	April 2020	April 2019	April 2018	April 2017
Cash	30,675,765	27,696,816	30,862,852	28,521,135	26,310,622
Investments	7,505,376	8,420,777	4,636,177	4,422,546	4,413,518
<b>Total County-Wide Cash &amp; Investments</b>	<b>38,181,141</b>	<b>36,117,593</b>	<b>35,499,029</b>	<b>32,943,681</b>	<b>30,724,140</b>

**DEBT - County-wide**

**Interfund loans**

**Borrowing Fund**

**Lending Fund**

Emergency Communication, Principal Only	Current Expense	\$	1,000,000	5/31/2025
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**General Obligations**

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

Solid Waste Revenue Bond, Principal Only		\$	677,825	12/20/2023
Compensated Balances-County-Wide		\$	885,461	as of 4/30/2021
Landfill Closure and Post Closure		\$	1,700,000	
Emergency Comm Capital Lease		\$	935,254	7/20/2025

<b>Total County-Wide Debt</b>		\$	<b>6,613,689</b>	
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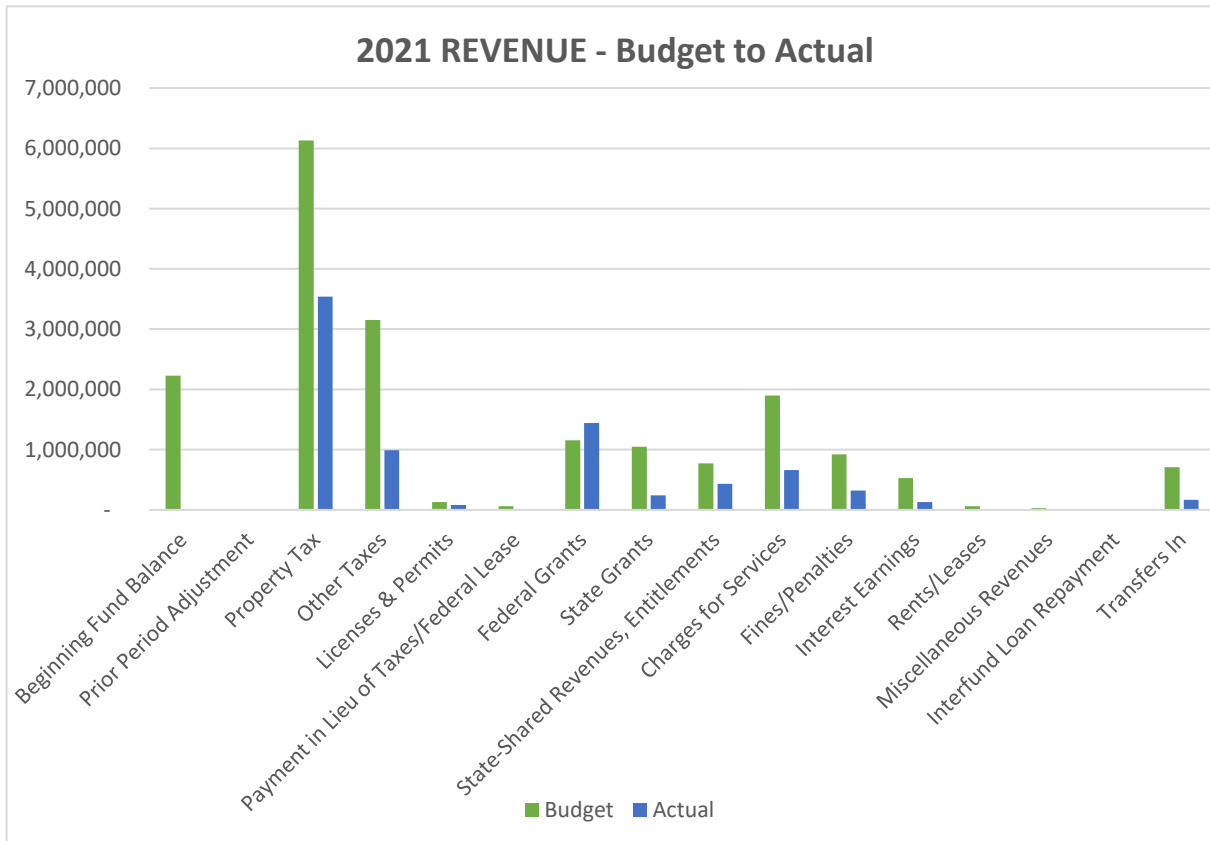
# CURRENT EXPENSE/GENERAL FUND

## REVENUES BY CATEGORY

AS OF 4/30/2021 (33.3%)

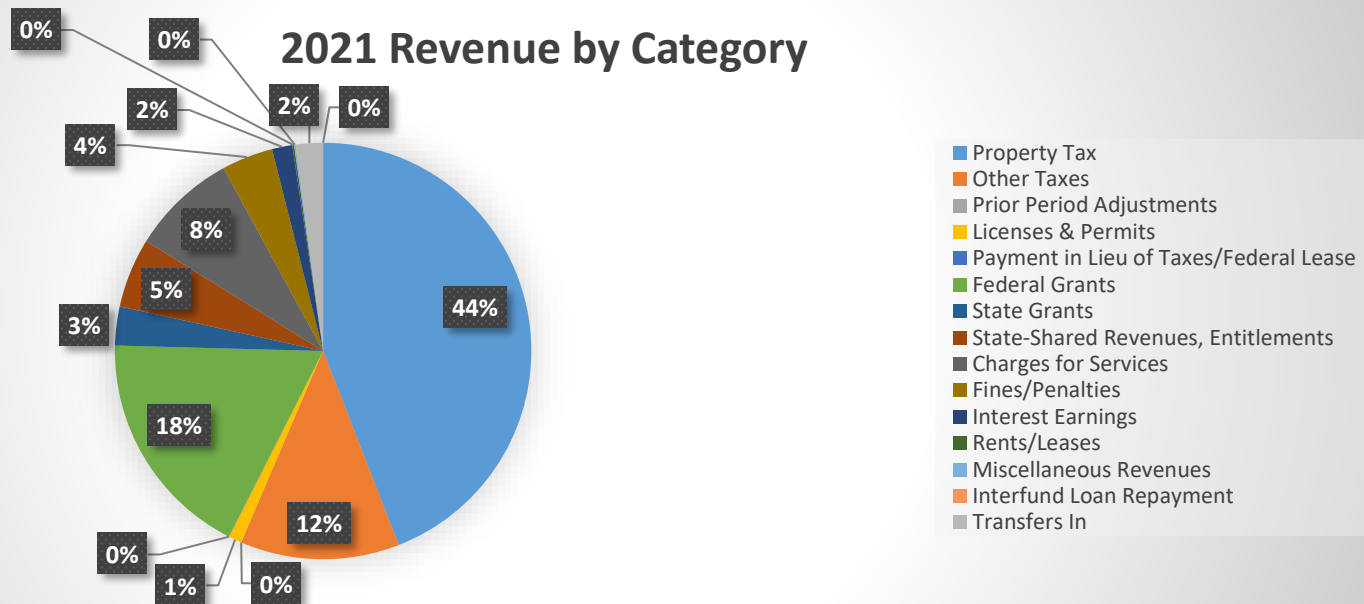
INCLUDES BUDGET AMENDMENT #1

Revenue	Budget	Actual	% received
Beginning Fund Balance	2,225,579	-	0.00%
Prior Period Adjustment	-	450	0.00%
Property Tax	6,132,432	3,537,630	57.69%
Other Taxes	3,153,500	990,925	31.42%
Licenses & Permits	130,500	81,823	62.70%
Payment in Lieu of Taxes/Federal Lease	61,500	1,155	1.88%
Federal Grants	1,154,119	1,439,873	124.76%
State Grants	1,047,813	242,165	23.11%
State-Shared Revenues, Entitlements	770,855	434,377	56.35%
Charges for Services	1,897,655	659,021	34.73%
Fines/Penalties	921,450	320,238	34.75%
Interest Earnings	529,000	127,032	24.01%
Rents/Leases	63,000	10,998	17.46%
Miscellaneous Revenues	28,800	9,690	33.65%
Interfund Loan Repayment	-	-	0.00%
Transfers In	706,566	169,105	23.93%
Insurance Recoveries	-	-	-
<b>Total CE/General Fund Revenue</b>	<b>18,822,769</b>	<b>8,024,482</b>	<b>42.63%</b>



**CURRENT EXPENSE/GENERAL FUND  
REVENUES BY CATEGORY/% of TOTAL  
AS OF 4/30/2021 (33.3%)**

	2021 Actual	2020 Actual	% on 2021	Difference
Property Tax	3,537,630	3,122,542	44.09%	415,088
Other Taxes	990,925	1,070,594	12.35%	(79,669)
Prior Period Adjustments	450	-	0.01%	450
Licenses & Permits	81,823	95,487	1.02%	(13,664)
Payment in Lieu of Taxes/Federal Lease	1,155	1,105	0.01%	50
Federal Grants	1,439,873	161,300	17.94%	1,278,573
State Grants	242,165	229,817	3.02%	12,348
State-Shared Revenues, Entitlements	434,377	494,725	5.41%	(60,348)
Charges for Services	659,021	729,249	8.21%	(70,228)
Fines/Penalties	320,238	291,158	3.99%	29,080
Interest Earnings	127,032	204,635	1.58%	(77,603)
Rents/Leases	10,998	15,943	0.14%	(4,945)
Miscellaneous Revenues	9,690	18,382	0.12%	(8,692)
Interfund Loan Repayment	-	-	0.00%	-
Transfers In	169,105	58,911	2.11%	110,194
Insurance Recoveries	-	-	0.00%	-
<b>Total CE/General Fund Revenue</b>	<b>8,024,482</b>	<b>6,493,848</b>	<b>100.00%</b>	<b>1,530,634</b>

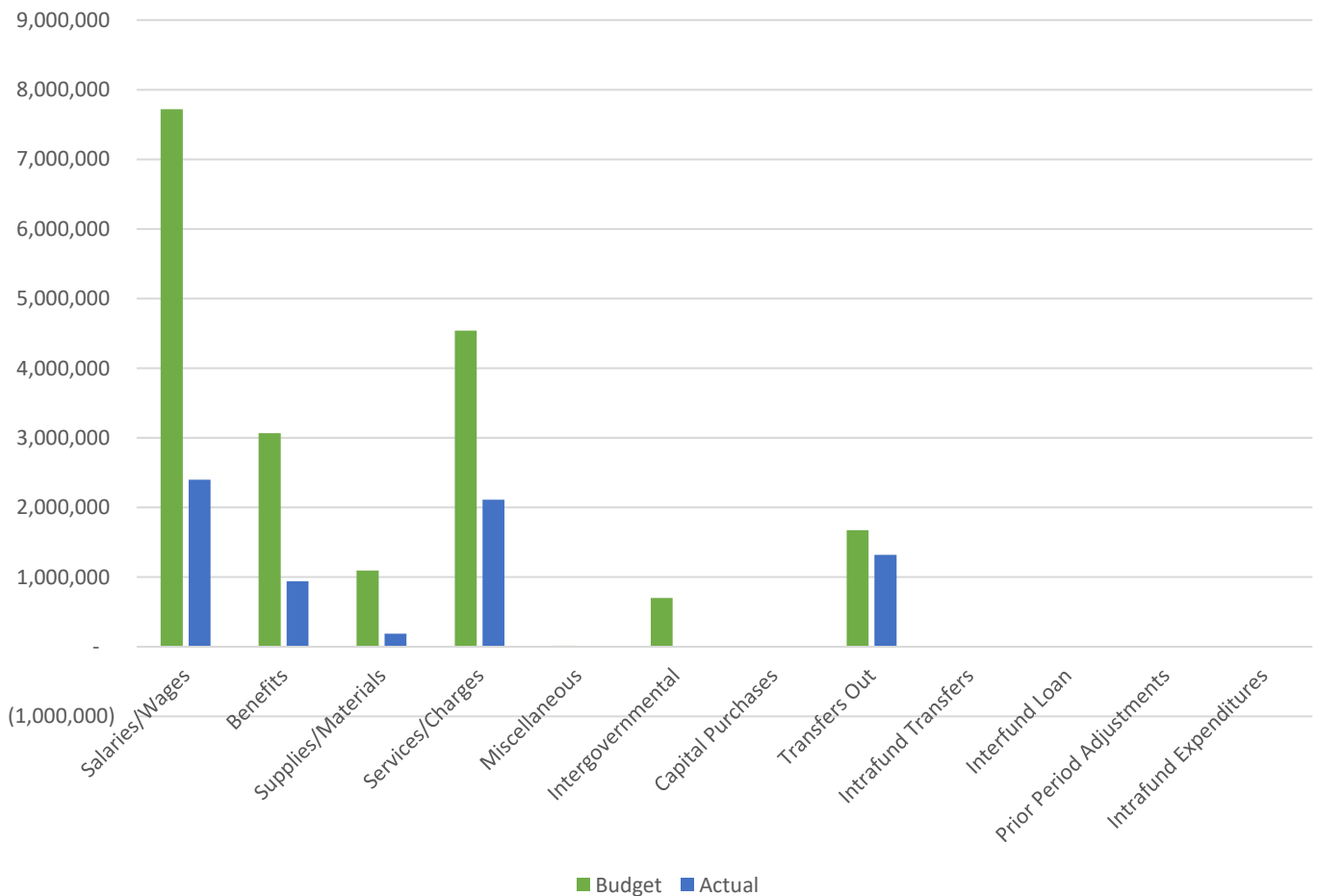


**CURRENT EXPENSE/GENERAL FUND  
EXPENSES BY CATEGORY  
AS OF 4/30/2021 (33.3%)**

**INCLUDES BUDGET AMENDMENT #1**

<b>Expenses</b>	<b>Budget</b>	<b>Actual</b>	<b>% spent</b>
Salaries/Wages	7,719,285	2,399,917	31.09%
Benefits	3,068,493	940,679	30.66%
Supplies/Materials	1,094,615	185,906	16.98%
Services/Charges	4,539,689	2,111,249	46.51%
Miscellaneous	15,150	319	2.11%
Intergovernmental	700,800	-	0.00%
Capital Purchases	10,000	-	0.00%
Transfers Out	1,674,182	1,320,000	78.84%
Intrafund Transfers	-	-	0.00%
Interfund Loan	-	-	0.00%
Prior Period Adjustments	-	(136)	0.00%
Intrafund Expenditures	555	-	0.00%
<b>Total CE/General Fund Expenses</b>	<b>18,822,769</b>	<b>6,957,934</b>	<b>36.97%</b>

**2021 Expenses by Category**



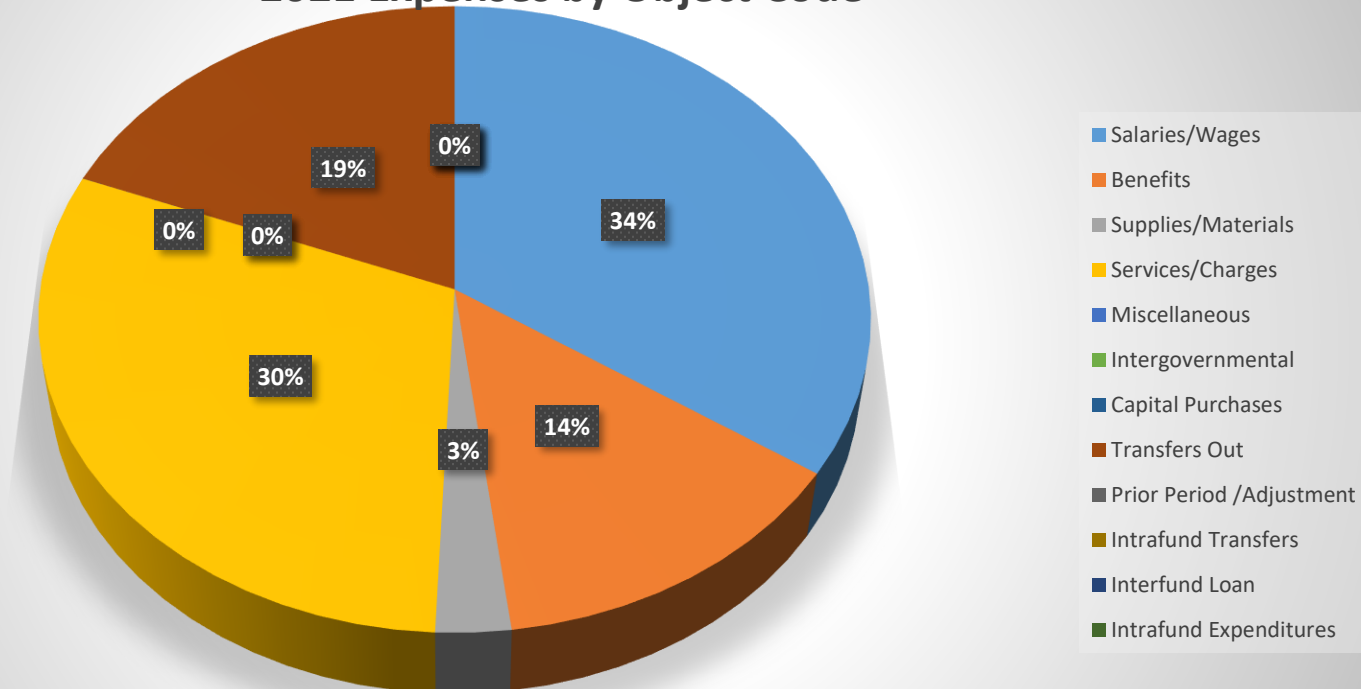
## CURRENT EXPENSE/GENERAL FUND

### EXPENSES BY OBJECT CODE

**AS OF 4/30/2021 (33.3%)**

Expenses	2021 Actual	2020 Actual	% on 2021	Difference
Salaries/Wages	2,399,917	<b>2,379,271</b>	34.49%	20,646
Benefits	940,679	<b>942,421</b>	13.52%	(1,742)
Supplies/Materials	185,906	<b>228,299</b>	2.67%	(42,393)
Services/Charges	2,111,249	<b>1,519,488</b>	30.34%	591,761
Miscellaneous	319	<b>116</b>	0.00%	203
Intergovernmental	-	<b>29,626</b>	0.00%	(29,626)
Capital Purchases	-	<b>5,967</b>	0.00%	(5,967)
Transfers Out	1,320,000	<b>603,888</b>	18.97%	716,112
Prior Period /Adjustment	(136)	-	0.00%	(136)
Intrafund Transfers	-	-	0.00%	-
Interfund Loan	-	-	0.00%	-
Intrafund Expenditures	-	-	0.00%	-
<b>Total CE/General Fund Expenses</b>	<b>6,957,934</b>	<b>5,709,076</b>	100%	1,248,858

### 2021 Expenses by Object Code



**CURRENT EXPENSE/GENERAL FUND  
EXPENSES BY OBJECT CODE DETAIL  
AS OF 4/30/2021 (33.3%)  
INCLUDES BUDGET AMENDMENT #1**

	<b>Budget</b>	<b>Actual</b>	<b>% of Budget</b>	<b>% of Total Actual</b>
Salaries/Wages	7,490,640	2,329,356	31%	33.48%
Salaries /Wages- Overtime	228,645	70,562	31%	1.01%
Benefits	3,068,493	940,679	31%	13.52%
Operating Supplies/Materials	723,925	73,823	10%	1.06%
Fuel	126,950	24,465	19%	0.35%
Items Purchased for Inventory or Resale	23,830	2,348	10%	0.03%
Small Tools & Equipment	219,910	85,270	39%	1.23%
Services/Professional Services	2,518,658	1,123,487	45%	16.15%
Communications	274,664	36,308	13%	0.52%
Travel	83,067	3,265	4%	0.05%
Advertising	43,435	13,962	32%	0.20%
Rentals & Leases	283,640	89,628	32%	1.29%
Insurance/Bonds	800,425	711,385	89%	10.22%
Public Utilities	253,000	79,500	31%	1.14%
Repairs & Maintenance	282,800	53,713	19%	0.77%
Miscellaneous	15,150	319	2%	0.00%
Intergovernmental Services/Payments	700,800	-	0%	0.00%
Interfund Transfers	1,674,182	1,320,000	79%	18.97%
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%
<b>Current Expense Expenditure Totals</b>	<b>18,822,769</b>	<b>6,957,934</b>	<b>37%</b>	<b>100.00%</b>



**CURRENT EXPENSE/GENERAL FUND  
SALARIES AND BENEFITS BY DEPARTMENT  
AS OF 4/30/2021 (33.3%)  
INCLUDES BUDGET AMENDMENT #1**

	<b>Budget</b>	<b>Actual</b>	<b>% of Budget</b>
009 - Commissioners	481,081	154,819	32%
010 - General Government	83,250	29,315	35%
012 - Admin Services	87,965	29,251	33%
013- Human Resources	241,142	78,209	32%
020 - Superior Court	180,699	59,158	33%
030- District Court	844,813	263,451	31%
040- Clerk	272,122	81,847	30%
050 - Treasurer	425,776	142,261	33%
060 - Auditor	936,412	230,135	25%
080 - Assessor	430,232	122,736	29%
100 - Prosecuting Attorney	750,145	242,344	32%
105 - Child Support Enforcement	103,695	15,021	14%
120 - Facilities Management	348,502	116,577	33%
140 - Sheriff	3,220,026	1,025,284	32%
170 - Juvenile Services	390,882	129,295	33%
200 - Weed Control	74,986	24,709	33%
220 - Coroner	137,435	40,142	29%
240 - County Extension	84,429	26,036	31%
260 - Emergency Management	201,524	59,215	29%
280 - Public Health	678,160	234,507	35%
300 - Fair	222,328	54,323	24%
310- Parks and Recreation	189,034	50,939	27%
320 - Information Technology	403,140	131,022	33%
<b>Current Expense Expenditure Totals</b>	<b>10,787,778</b>	<b>3,340,596</b>	<b>31%</b>

**NON-CURRENT EXPENSE  
SALARIES AND BENEFITS BY FUND  
AS OF 4/30/2021 (33.3%)  
INCLUDES BUDGET AMENDMENT #1**

	<b>Budget</b>	<b>Actual</b>	<b>% of Budget</b>
102 - Building and Development	152,961	48,866	32%
103 - Countywide Planning	229,271	73,625	32%
104 - Developmental Services	98,712	31,050	31%
110 - County Road	4,961,300	1,392,015	28%
117 - Boating Safety	56,000	-	0%
122 - Sheriff K-9 Unit	1,000	-	0%
123 - Paths and Trails	43,661	10,062	23%
126 - Treasurer M&O	12,600	-	0%
127 - Quad-City Task Force	65,844	21,413	33%
128 - Crime Victims/Witness	96,929	30,033	31%
134 - Elections Reserve	-	22,957	
135 - Prosecutor STOP Grant	17,521	7,142	41%
138 - Federal Equitable Sharing	5,000	-	0%
143 - Trial Court Improvement	-	4,312	
144 - Emergency Communication	215,931	72,197	33%
400 - Solid Waste	1,263,450	215,922	17%
410 - Solid Waste Reserve	15,000	-	0%
501 - Equipment Rental & Revolving	889,750	184,297	21%
511 - Unemployment Insurance	25,000	10,954	44%
<b>Non-CE Expenditure Totals</b>	<b>8,149,930</b>	<b>2,124,845</b>	<b>26%</b>

<b>Cash &amp; Investment Trends - April</b>					
	<b>April 2021</b>	<b>April 2020</b>	<b>April 2019</b>	<b>April 2018</b>	<b>April 2017</b>
001 Current Expense	13,040,065	12,876,381	11,033,252	8,061,461	6,322,777
102 Building & Development	126,077	57,488	72,080	103,038	127,162
103 CW Planning	59,327	59,585	96,620	52,277	70,559
110 County Road	5,844,914	5,198,705	5,020,247	6,235,545	6,009,623
112 Public Facilities	4,270,793	3,693,542	3,706,417	4,409,813	3,768,970
133 Commissioners Special Revenue	342,608	609,664	529,579	469,119	398,202
144 Emergency Communications	755,151	813,651	896,351	790,257	913,284
100 Special Revenue Other	3,473,445	2,886,343	3,046,694	2,953,303	2,958,770
200 Debt Service	112,366	366,145	366,145	175,120	175,086
300 Capital Projects	2,620,195	1,963,337	3,076,196	1,839,199	2,020,150
400 Solid Waste	2,901,927	3,118,687	2,741,193	2,544,748	2,711,153
410 Solid Waste Reserve	1,891,972	1,742,285	1,619,666	1,677,569	1,742,067
501 ER&R	2,588,230	2,556,499	2,788,899	2,923,882	2,723,304
511 Unemployment	154,071	175,281	197,846	203,549	237,831
515 IT - dissolved 2019	-	-	307,844	504,801	545,202
<b>TOTAL</b>	<b>38,181,141</b>	<b>36,117,593</b>	<b>35,499,029</b>	<b>32,943,681</b>	<b>30,724,140</b>