

WHITMAN COUNTY MONTHLY FINANCIAL REPORT

May 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 5/31/2021 (41.7%)								
Includes Budget Amendment #2								
	Revenue			%	Expenditures			%
Department	2021 Budget	2021 Actual	Remaining	Collected	2021 Budget	2021 Actual	Remaining	Expended
Beginning Fund Balance	1,290,706	-	1,290,706				-	0.00%
Prior Period Adjustment	-	3,464		0.00%		5,181		
BoCC	-		-	0.00%	497,481	200,609	296,872	40.32%
General Government	1,765,240	575,155	1,190,085	32.58%	4,155,844	2,918,333	1,237,511	70.22%
Administrative Services	859,903	189,463	670,440	22.03%	510,328	154,152	356,176	30.21%
Human Resources	2,000	40	1,960	2.00%	244,642	96,681	147,961	39.52%
Superior Court	2,000	2,930	(930)	146.50%	251,549	98,953	152,596	39.34%
District Court	692,000	343,427	348,573	49.63%	912,613	362,483	550,130	39.72%
Clerk	142,426	59,209	83,217	41.57%	322,724	107,284	215,440	33.24%
Treasurer	10,416,132	5,607,365	4,808,767	53.83%	476,776	199,322	277,454	41.81%
Auditor	580,600	330,924	249,676	57.00%	1,218,072	318,457	899,615	26.14%
Assessor	-	6	-	0.00%	464,932	160,085	304,847	34.43%
Prosecuting Attorney	133,838	49,124	84,714	36.70%	811,700	309,752	501,948	38.16%
Child Support Enforcement	111,350	19,535	91,815	17.54%	111,350	20,696	90,654	18.59%
Facilities Management	-	184		0.00%	745,902	286,787	459,115	38.45%
Sheriff	536,600	231,441	305,159	43.13%	4,174,226	1,524,754	2,649,472	36.53%
Juvenile	144,293	56,168	88,125	38.93%	583,442	227,756	355,686	39.04%
Weed	1,350	-	1,350	0.00%	92,985	35,952	57,033	38.66%
Coroner	6,000	4,120	1,880	68.67%	195,135	64,799	130,336	33.21%
Extension	600	802	(202)	133.67%	145,228	34,122	111,106	23.50%
Emergency Management	137,827	39,415	98,412	28.60%	347,524	108,209	239,315	31.14%
Health	2,023,331	1,617,570	405,761	79.95%	1,187,453	427,326	760,127	35.99%
Fair	148,600	27,467	121,133	18.48%	437,866	141,150	296,716	32.24%
Parks & Rec	15,000	5,907	9,093	39.38%	261,134	89,470	171,664	34.26%
IT	-	6,627	-	0.00%	860,890	427,777	433,113	49.69%
TOTALS	19,009,796	9,170,343	9,849,734	48.24%	19,009,796	8,320,090	10,689,706	43.77%

**CURRENT EXPENSE & COUNTY-WIDE
CASH AND DEBT
AS OF 05/31/2021 (41.7%)**

CASH/INVESTMENTS

Current Expense/General Fund

	May 2021	May 2020	May 2019	May 2018	May 2017
Cash	10,005,010	9,929,348	10,280,777	7,257,222	5,333,438
Reserve (Investment)	2,819,029	2,819,029	1,419,029	1,219,029	1,119,029
Total Current Expense Cash & Investments	12,824,039	12,748,377	11,699,806	8,476,251	6,452,467

County-Wide

	May 2021	May 2020	May 2019	May 2018	May 2017
Cash	35,728,499	26,811,133	31,306,424	29,287,060	26,408,889
Investments	7,517,411	8,433,282	4,651,336	4,434,858	4,412,421
Total County-Wide Cash & Investments	43,245,910	35,244,415	35,957,760	33,721,918	30,821,310

DEBT - County-wide

Interfund loans

Borrowing Fund	Lending Fund			
Emergency Communication, Principal Only	Current Expense	\$	1,000,000	5/31/2025

General Obligations

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

Revenue Obligations

Solid Waste Revenue Bond, Principal Only		\$	677,825	12/20/2023
Compensated Balances-County-Wide		\$	906,632	as of 5/31/2021
Landfill Closure and Post Closure		\$	1,700,000	
Emergency Comm Capital Lease		\$	935,254	7/20/2025

Total County-Wide Debt \$ **6,634,860**

CURRENT EXPENSE/GENERAL FUND

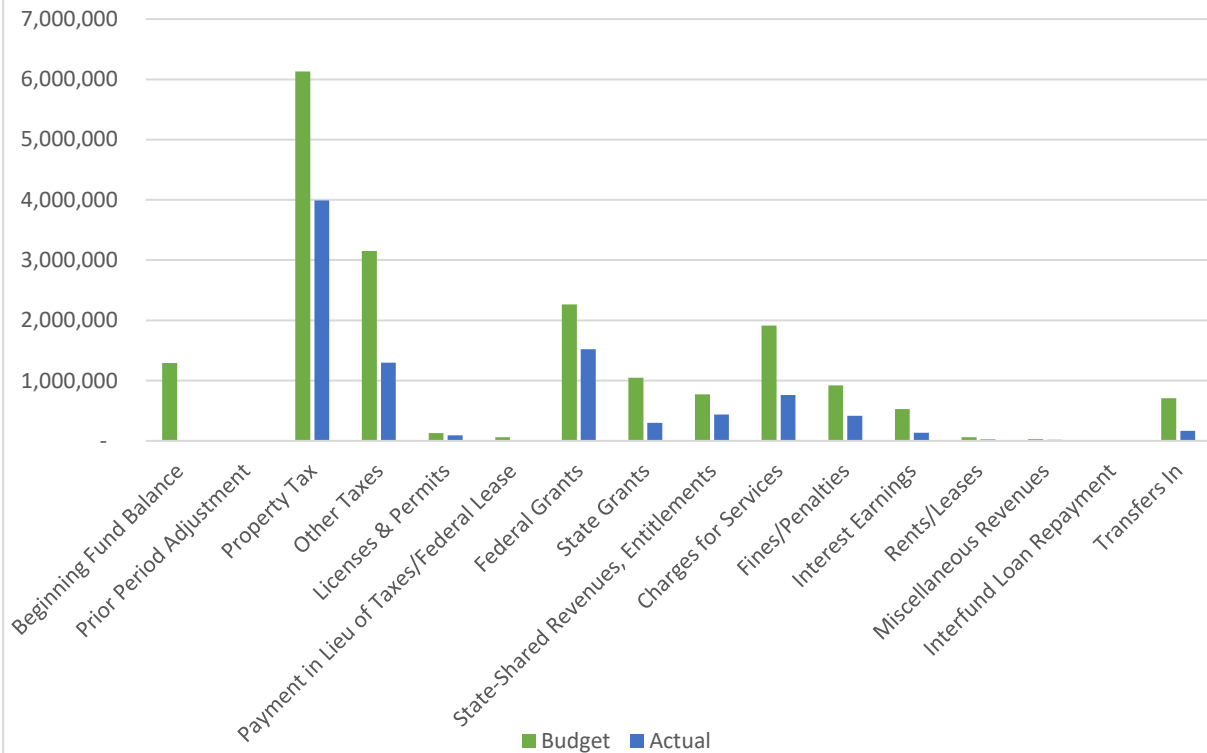
REVENUES BY CATEGORY

AS OF 5/31/2021 (41.7%)

INCLUDES BUDGET AMENDMENT #2

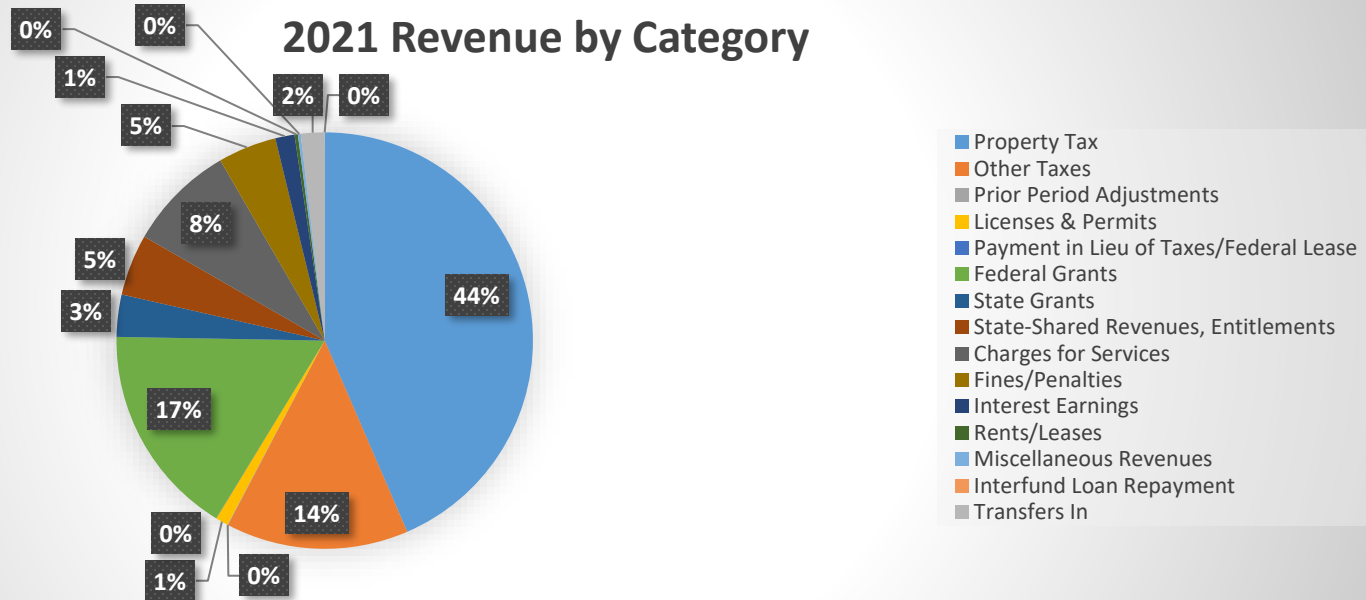
Revenue	Budget	Actual	% received
Beginning Fund Balance	1,290,706	-	0.00%
Prior Period Adjustment	-	3,464	0.00%
Property Tax	6,132,432	3,990,557	65.07%
Other Taxes	3,153,500	1,300,253	41.23%
Licenses & Permits	130,500	89,653	68.70%
Payment in Lieu of Taxes/Federal Lease	61,500	1,155	1.88%
Federal Grants	2,262,219	1,518,834	67.14%
State Grants	1,047,813	299,838	28.62%
State-Shared Revenues, Entitlements	770,855	437,117	56.71%
Charges for Services	1,911,455	762,980	39.92%
Fines/Penalties	921,450	416,605	45.21%
Interest Earnings	529,000	137,079	25.91%
Rents/Leases	63,000	23,509	37.32%
Miscellaneous Revenues	28,800	20,194	70.12%
Interfund Loan Repayment	-	-	0.00%
Transfers In	706,566	169,105	23.93%
Insurance Recoveries	-	-	-
Total CE/General Fund Revenue	19,009,796	9,170,343	48.24%

2021 REVENUE - Budget to Actual



**CURRENT EXPENSE/GENERAL FUND
REVENUES BY CATEGORY/% of TOTAL
AS OF 5/31/2021 (41.7%)**

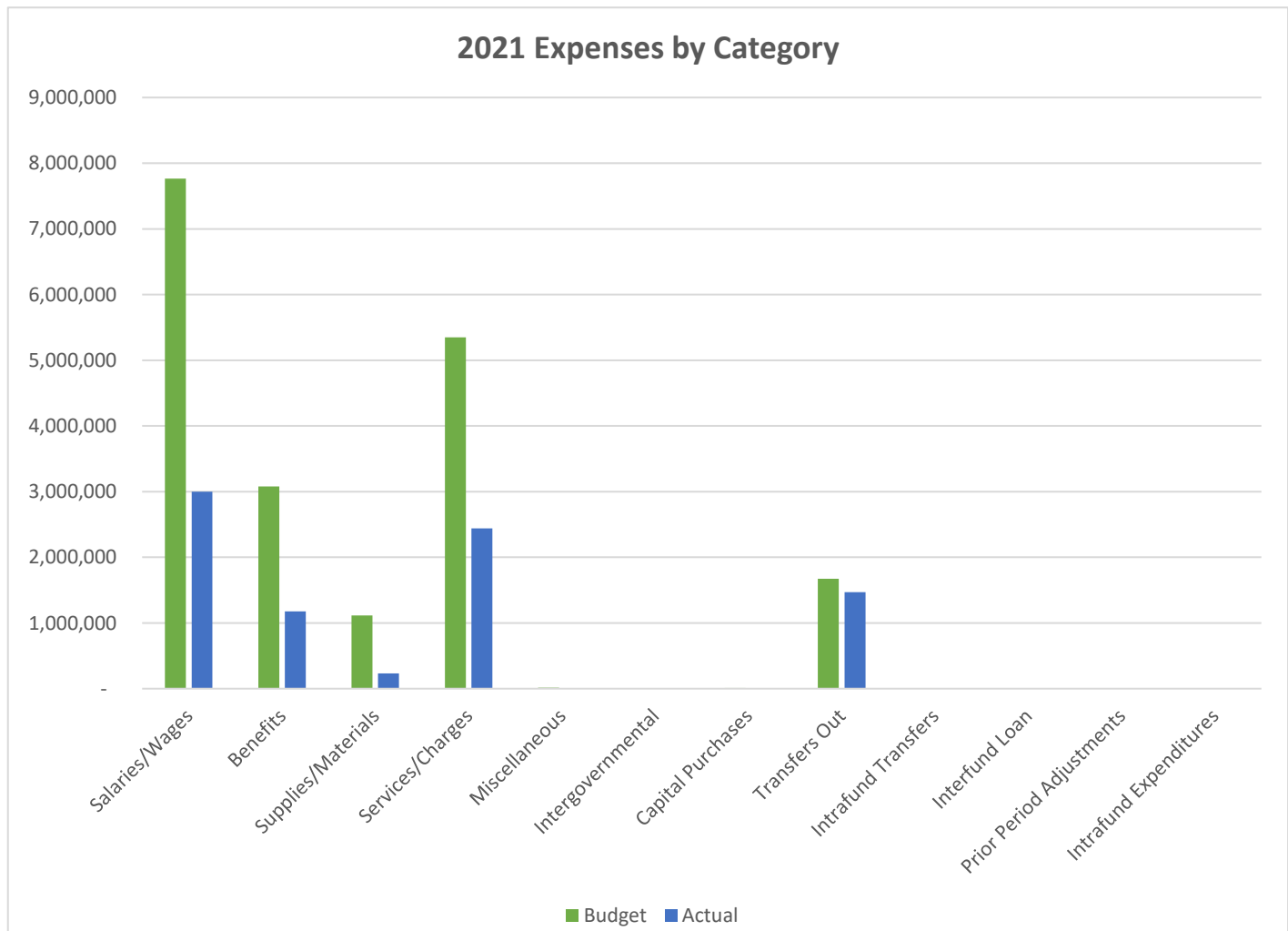
	2021 Actual	2020 Actual	% on 2021	Difference
Property Tax	3,990,557	3,697,838	43.52%	292,719
Other Taxes	1,300,253	1,340,135	14.18%	(39,882)
Prior Period Adjustments	3,464	-	0.04%	3,464
Licenses & Permits	89,653	100,591	0.98%	(10,938)
Payment in Lieu of Taxes/Federal Lease	1,155	1,105	0.01%	50
Federal Grants	1,518,834	189,327	16.56%	1,329,507
State Grants	299,838	254,519	3.27%	45,319
State-Shared Revenues, Entitlements	437,117	509,513	4.77%	(72,396)
Charges for Services	762,980	835,826	8.32%	(72,846)
Fines/Penalties	416,605	357,031	4.54%	59,574
Interest Earnings	137,079	234,947	1.49%	(97,868)
Rents/Leases	23,509	16,756	0.26%	6,753
Miscellaneous Revenues	20,194	19,833	0.22%	361
Interfund Loan Repayment	-	-	0.00%	-
Transfers In	169,105	58,912	1.84%	110,193
Insurance Recoveries	-	-	0.00%	-
Total CE/General Fund Revenue	9,170,343	7,616,333	100.00%	1,554,010



**CURRENT EXPENSE/GENERAL FUND
EXPENSES BY CATEGORY
AS OF 5/31/2021 (41.7%)**

INCLUDES BUDGET AMENDMENT #2

Expenses	Budget	Actual	% spent
Salaries/Wages	7,765,515	2,998,130	38.61%
Benefits	3,077,509	1,175,956	38.21%
Supplies/Materials	1,116,103	230,767	20.68%
Services/Charges	5,349,982	2,438,988	45.59%
Miscellaneous	15,150	988	6.52%
Intergovernmental	800	-	0.00%
Capital Purchases	10,000	-	0.00%
Transfers Out	1,674,182	1,470,000	87.80%
Intrafund Transfers	-	-	0.00%
Interfund Loan	-	-	0.00%
Prior Period Adjustments	-	5,181	0.00%
Intrafund Expenditures	555	80	14.41%
Total CE/General Fund Expenses	19,009,796	8,320,090	43.77%



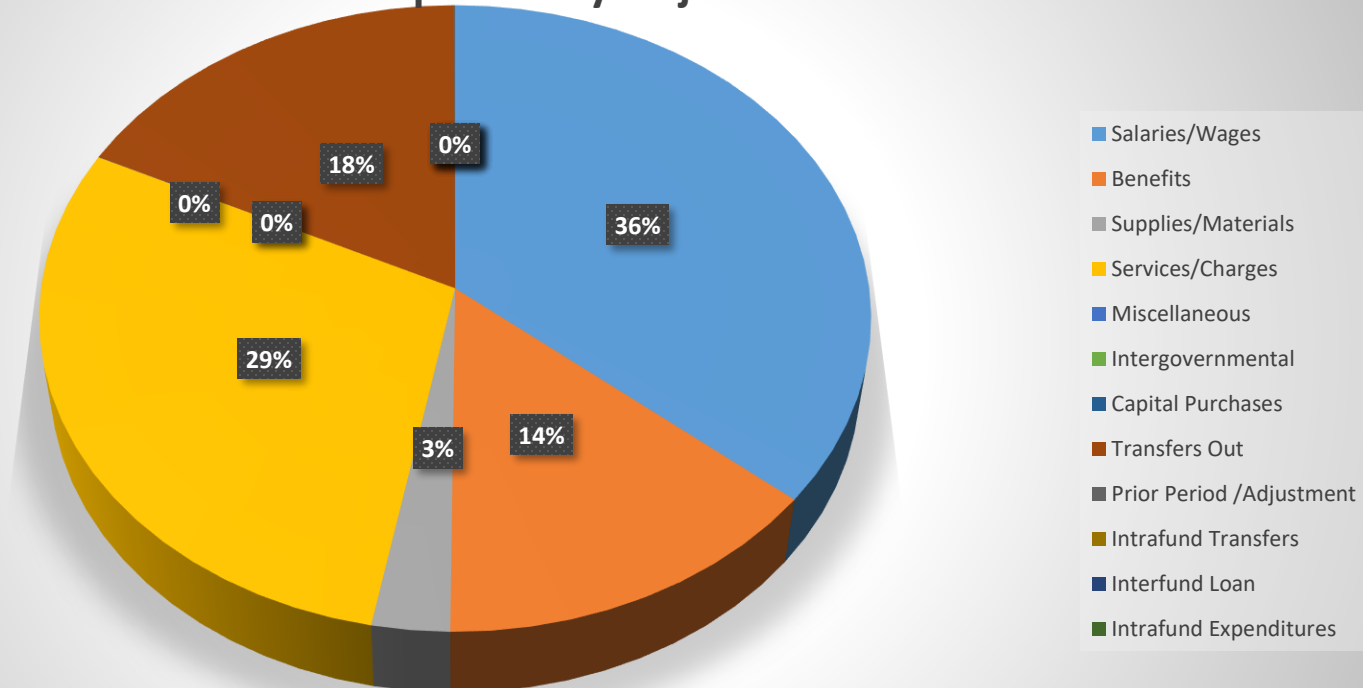
CURRENT EXPENSE/GENERAL FUND

EXPENSES BY OBJECT CODE

AS OF 5/31/2021 (41.7%)

Expenses	2021 Actual	2020 Actual	% on 2021	Difference
Salaries/Wages	2,998,130	2,976,289	36.03%	21,841
Benefits	1,175,956	1,180,644	14.13%	(4,688)
Supplies/Materials	230,767	254,523	2.77%	(23,756)
Services/Charges	2,438,988	1,896,947	29.31%	542,041
Miscellaneous	988	642	0.01%	346
Intergovernmental	-	40,665	0.00%	(40,665)
Capital Purchases	-	5,967	0.00%	(5,967)
Transfers Out	1,470,000	603,889	17.67%	866,111
Prior Period /Adjustment	5,181	-	0.06%	5,181
Intrafund Transfers	-	-	0.00%	-
Interfund Loan	-	-	0.00%	-
Intrafund Expenditures	80	-	0.00%	80
Total CE/General Fund Expenses	8,320,090	6,959,566	100%	1,360,524

2021 Expenses by Object Code



**CURRENT EXPENSE/GENERAL FUND
EXPENSES BY OBJECT CODE DETAIL
AS OF 5/31/2021 (41.7%)
INCLUDES BUDGET AMENDMENT #2**

	Budget	Actual	% of Budget	% of Total Actual
Salaries/Wages	7,506,870	2,914,924	39%	35.03%
Salaries /Wages- Overtime	258,645	83,206	32%	1.00%
Benefits	3,077,509	1,175,956	38%	14.13%
Operating Supplies/Materials	729,413	95,845	13%	1.15%
Fuel	126,950	30,541	24%	0.37%
Items Purchased for Inventory or Resale	23,830	2,358	10%	0.03%
Small Tools & Equipment	235,910	102,023	43%	1.23%
Services/Professional Services	3,284,658	1,373,955	42%	16.51%
Communications	279,664	46,192	17%	0.56%
Travel	84,067	4,371	5%	0.05%
Advertising	56,435	21,359	38%	0.26%
Rentals & Leases	283,640	110,678	39%	1.33%
Insurance/Bonds	800,425	711,860	89%	8.56%
Public Utilities	253,000	100,020	40%	1.20%
Repairs & Maintenance	308,093	70,553	23%	0.85%
Miscellaneous	15,150	988	7%	0.01%
Intergovernmental Services/Payments	800	-	0%	0.00%
Interfund Transfers	1,674,182	1,470,000	88%	17.67%
Interfund Loan	-	-	0%	0.00%
Capital Outlay	10,000	-	0%	0.00%
Prior Period Adjustments	-	5,181	0%	0.06%
Intrafund Payments	555	80	14%	0.00%
Current Expense Expenditure Totals	19,009,796	8,320,090	44%	100.00%

**CURRENT EXPENSE/GENERAL FUND
SALARIES AND BENEFITS BY DEPARTMENT
AS OF 5/31/2021 (41.7%)
INCLUDES BUDGET AMENDMENT #2**

	Budget	Actual	% of Budget
009 - Commissioners	481,081	193,711	40%
010 - General Government	83,250	33,595	40%
012 - Admin Services	88,595	36,586	41%
013- Human Resources	241,142	95,936	40%
020 - Superior Court	180,699	73,428	41%
030- District Court	844,813	332,886	39%
040- Clerk	295,624	103,360	35%
050 - Treasurer	425,776	177,986	42%
060 - Auditor	936,412	294,733	31%
080 - Assessor	430,232	152,795	36%
100 - Prosecuting Attorney	750,145	299,565	40%
105 - Child Support Enforcement	103,695	18,941	18%
120 - Facilities Management	348,502	143,014	41%
140 - Sheriff	3,220,026	1,269,569	39%
170 - Juvenile Services	390,882	162,138	41%
200 - Weed Control	74,986	30,975	41%
220 - Coroner	137,435	50,295	37%
240 - County Extension	85,543	32,944	39%
260 - Emergency Management	201,524	75,287	37%
280 - Public Health	708,160	290,827	41%
300 - Fair	222,328	70,359	32%
310- Parks and Recreation	189,034	65,696	35%
320 - Information Technology	403,140	169,460	42%
Current Expense Expenditure Totals	10,843,024	4,174,086	38%

**NON-CURRENT EXPENSE
SALARIES AND BENEFITS BY FUND
AS OF 5/31/2021 (41.7%)
INCLUDES BUDGET AMENDMENT #2**

	Budget	Actual	% of Budget
102 - Building and Development	152,961	61,066	40%
103 - Countywide Planning	229,271	92,031	40%
104 - Developmental Services	98,712	38,844	39%
110 - County Road	4,961,300	1,726,511	35%
117 - Boating Safety	56,000	-	0%
122 - Sheriff K-9 Unit	1,000	-	0%
123 - Paths and Trails	38,661	12,573	33%
126 - Treasurer M&O	12,600	-	0%
127 - Quad-City Task Force	65,844	26,773	41%
128 - Crime Victims/Witness	96,929	37,343	39%
134 - Elections Reserve	-	27,837	
135 - Prosecutor STOP Grant	17,521	9,013	51%
138 - Federal Equitable Sharing	5,000	-	0%
143 - Trial Court Improvement	-	5,340	
144 - Emergency Communication	215,931	90,305	42%
400 - Solid Waste	1,012,450	274,602	27%
410 - Solid Waste Reserve	15,000	-	0%
501 - Equipment Rental & Revolving	889,750	235,031	26%
511 - Unemployment Insurance	25,000	10,954	44%
Non-CE Expenditure Totals	7,893,930	2,648,223	34%

Cash & Investment Trends - May					
	May2021	May 2020	May 2019	May 2018	May 2017
001 Current Expense	12,824,039	12,748,377	11,699,806	8,476,251	6,452,467
102 Building & Development	124,635	62,945	69,136	112,635	122,244
103 CW Planning	205,218	43,821	67,068	43,976	155,144
110 County Road	6,234,016	4,920,036	5,394,191	6,241,349	5,911,419
112 Public Facilities	2,222,605	3,717,721	3,750,834	4,401,994	3,828,676
133 Commissioners Special Revenue	342,608	609,664	459,664	469,119	398,202
144 Emergency Communications	786,824	850,037	901,471	828,537	928,663
146 American Rescue Plan Act	4,866,058	-	-	-	-
100 Special Revenue Other	3,504,289	2,954,131	2,825,343	2,966,196	2,950,404
200 Debt Service	112,364	366,145	366,145	175,122	175,089
300 Capital Projects	4,661,753	1,810,179	3,082,178	1,842,831	2,025,314
400 Solid Waste	2,944,780	3,060,942	2,991,011	2,639,221	2,886,134
410 Solid Waste Reserve	1,903,303	1,748,633	1,620,150	1,677,687	1,747,331
501 ER&R	2,359,347	2,180,288	2,539,412	3,154,178	2,559,146
511 Unemployment	154,071	171,496	191,351	203,549	230,873
515 IT - dissolved 2019	-	-	-	489,273	450,204
TOTAL	43,245,910	35,244,415	35,957,760	33,721,918	30,821,310