

WHITMAN COUNTY MONTHLY FINANCIAL REPORT

June 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 6/30/2021 (50%)								
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	241,042	256,439	48.45%
General Government	1,765,240	586,696	1,178,544	33.24%	4,155,844	2,971,275	1,184,569	71.50%
Administrative Services	859,903	189,463	670,440	22.03%	510,328	183,327	327,001	35.92%
Human Resources	2,000	40	1,960	2.00%	244,642	112,033	132,609	45.79%
Superior Court	2,000	11,903	(9,903)	595.15%	251,549	117,293	134,256	46.63%
District Court	692,000	399,733	292,267	57.76%	912,613	443,823	468,790	48.63%
Clerk	142,426	71,944	70,482	50.51%	322,724	130,878	191,846	40.55%
Treasurer	10,416,132	6,075,392	4,340,740	58.33%	476,776	235,258	241,518	49.34%
Auditor	580,600	368,197	212,403	63.42%	1,218,072	400,831	817,241	32.91%
Assessor	-	6	-	0.00%	464,932	192,722	272,210	41.45%
Prosecuting Attorney	133,838	57,444	76,394	42.92%	811,700	371,056	440,644	45.71%
Child Support Enforcement	111,350	29,090	82,260	26.12%	111,350	25,286	86,064	22.71%
Facilities Management	-	184		0.00%	745,902	334,139	411,763	44.80%
Sheriff	536,600	293,416	243,184	54.68%	4,174,226	1,813,459	2,360,767	43.44%
Juvenile	144,293	60,990	83,303	42.27%	583,442	274,155	309,287	46.99%
Weed	1,350	-	1,350	0.00%	92,985	43,471	49,514	46.75%
Coroner	6,000	4,120	1,880	68.67%	195,135	80,979	114,156	41.50%
Extension	600	802	(202)	133.67%	145,228	41,343	103,885	28.47%
Emergency Management	137,827	46,389	91,438	33.66%	347,524	126,810	220,714	36.49%
Health	2,023,331	1,675,322	348,009	82.80%	1,187,453	508,485	678,968	42.82%
Fair	148,600	90,645	57,955	61.00%	437,866	218,694	219,172	49.95%
Parks & Rec	15,000	10,437	4,563	69.58%	261,134	112,130	149,004	42.94%
IT	-	11,046	-	0.00%	860,890	496,117	364,773	57.63%
TOTALS	19,009,796	9,986,723	9,037,773	52.53%	19,009,796	9,479,787	9,530,009	49.87%

**CURRENT EXPENSE & COUNTY-WIDE
CASH AND DEBT
AS OF 06/30/2021 (50%)**

CASH/INVESTMENTS

Current Expense/General Fund

	June 2021	June 2020	June 2019	June 2018	June 2017
Cash	9,661,692	9,533,487	9,914,940	6,998,223	5,269,416
Reserve (Investment)	2,819,029	2,819,029	1,419,029	1,219,029	1,119,029
Total Current Expense Cash & Investments	12,480,721	12,352,516	11,333,969	8,217,252	6,388,445

County-Wide

	June 2021	June 2020	June 2019	June 2018	June 2017
Cash	32,945,603	26,814,056	30,765,453	28,485,327	26,077,968
Investments	7,425,029	8,196,071	4,666,412	4,426,964	4,423,773
Total County-Wide Cash & Investments	40,370,632	35,010,127	35,431,865	32,912,291	30,501,741

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
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Revenue Obligations

Solid Waste Revenue Bond, Principal Only	\$	677,825	12/20/2023
Compensated Balances-County-Wide	\$	914,976	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 **\$ 6,643,204**

CURRENT EXPENSE/GENERAL FUND

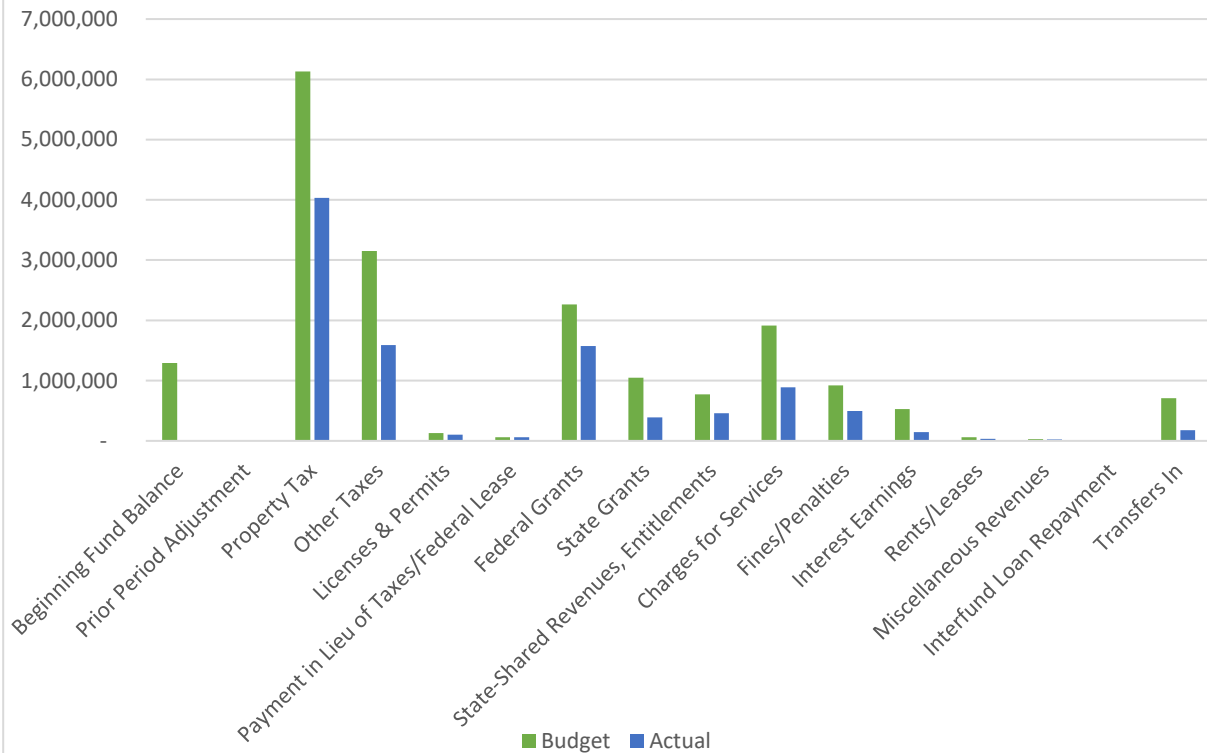
REVENUES BY CATEGORY

AS OF 6/30/2021 (50%)

INCLUDES BUDGET AMENDMENT #2

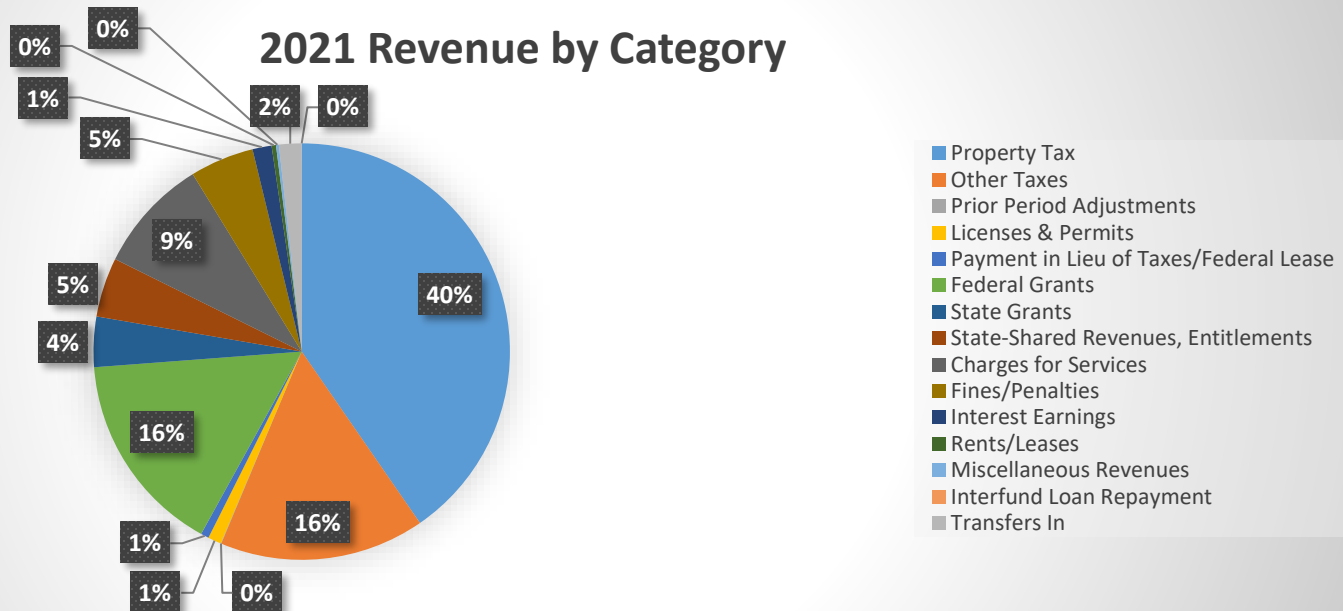
Revenue	Budget	Actual	% received
Beginning Fund Balance	1,290,706	-	0.00%
Prior Period Adjustment	-	3,464	0.00%
Property Tax	6,132,432	4,033,161	65.77%
Other Taxes	3,153,500	1,591,316	50.46%
Licenses & Permits	130,500	104,182	79.83%
Payment in Lieu of Taxes/Federal Lease	61,500	62,378	101.43%
Federal Grants	2,262,219	1,575,781	69.66%
State Grants	1,047,813	389,705	37.19%
State-Shared Revenues, Entitlements	770,855	461,280	59.84%
Charges for Services	1,911,455	890,074	46.57%
Fines/Penalties	921,450	495,938	53.82%
Interest Earnings	529,000	148,024	27.98%
Rents/Leases	63,000	34,144	54.20%
Miscellaneous Revenues	28,800	22,020	76.46%
Interfund Loan Repayment	-	-	0.00%
Transfers In	706,566	175,256	24.80%
Insurance Recoveries	-	-	-
Total CE/General Fund Revenue	19,009,796	9,986,723	52.53%

2021 REVENUE - Budget to Actual



**CURRENT EXPENSE/GENERAL FUND
REVENUES BY CATEGORY/% of TOTAL
AS OF 6/30/2021 (50%)**

	2021 Actual	2020 Actual	% on 2021	Difference
Property Tax	4,033,161	3,752,995	40.39%	280,166
Other Taxes	1,591,316	1,574,420	15.93%	16,896
Prior Period Adjustments	3,464	-	0.03%	3,464
Licenses & Permits	104,182	106,080	1.04%	(1,898)
Payment in Lieu of Taxes/Federal Lease	62,378	61,486	0.62%	892
Federal Grants	1,575,781	246,416	15.78%	1,329,365
State Grants	389,705	296,010	3.90%	93,695
State-Shared Revenues, Entitlements	461,280	531,910	4.62%	(70,630)
Charges for Services	890,074	955,054	8.91%	(64,980)
Fines/Penalties	495,938	463,361	4.97%	32,577
Interest Earnings	148,024	261,774	1.48%	(113,750)
Rents/Leases	34,144	21,241	0.34%	12,903
Miscellaneous Revenues	22,020	21,089	0.22%	931
Interfund Loan Repayment	-	-	0.00%	-
Transfers In	175,256	63,354	1.75%	111,902
Insurance Recoveries	-	-	0.00%	-
Total CE/General Fund Revenue	9,986,723	8,355,190	100.00%	1,631,533

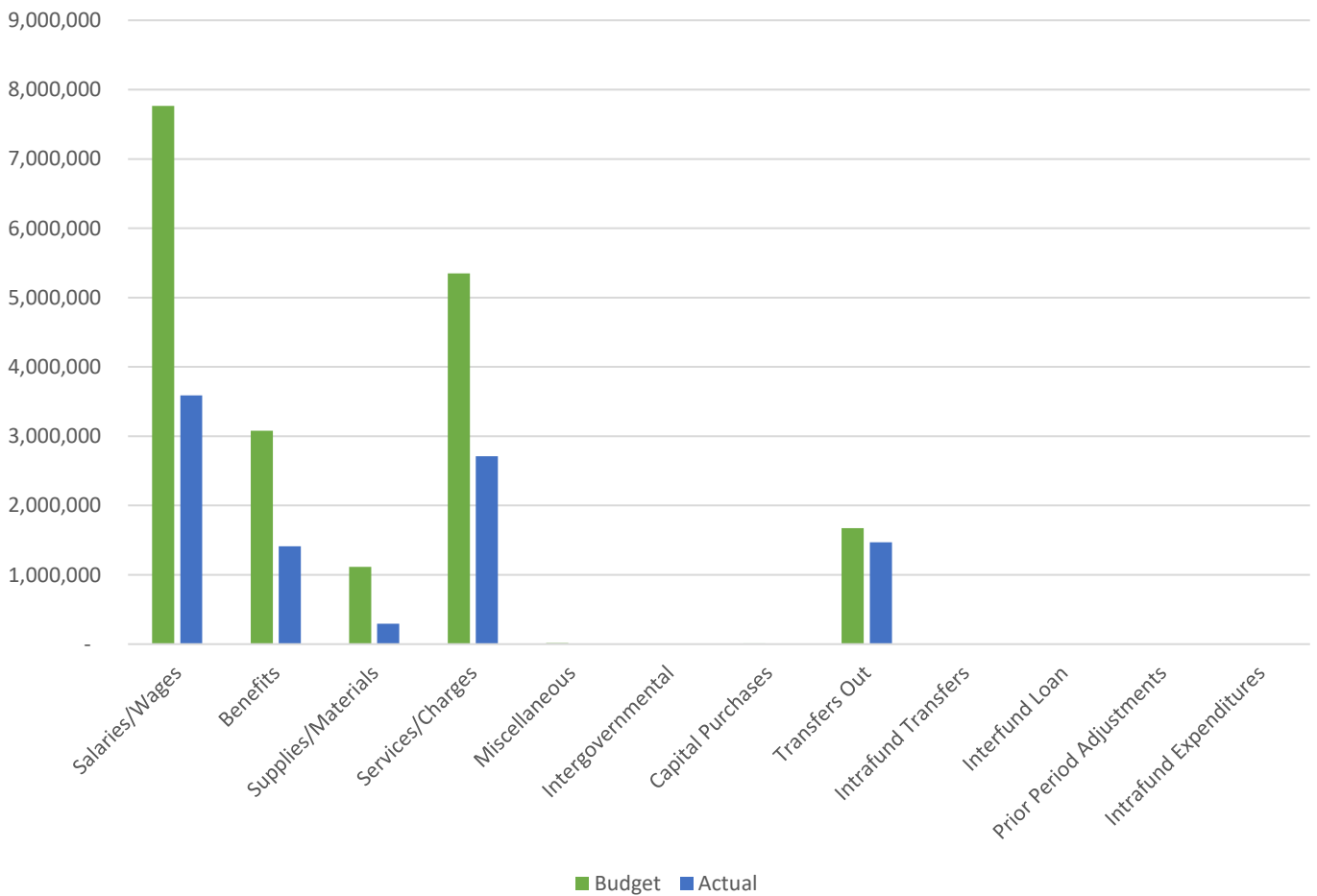


**CURRENT EXPENSE/GENERAL FUND
EXPENSES BY CATEGORY
AS OF 6/30/2021 (50%)**

INCLUDES BUDGET AMENDMENT #2

Expenses	Budget	Actual	% spent
Salaries/Wages	7,765,515	3,587,007	46.19%
Benefits	3,077,509	1,413,391	45.93%
Supplies/Materials	1,116,103	292,625	26.22%
Services/Charges	5,349,982	2,710,315	50.66%
Miscellaneous	15,150	1,188	7.84%
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	9,479,787	49.87%

2021 Expenses by Category



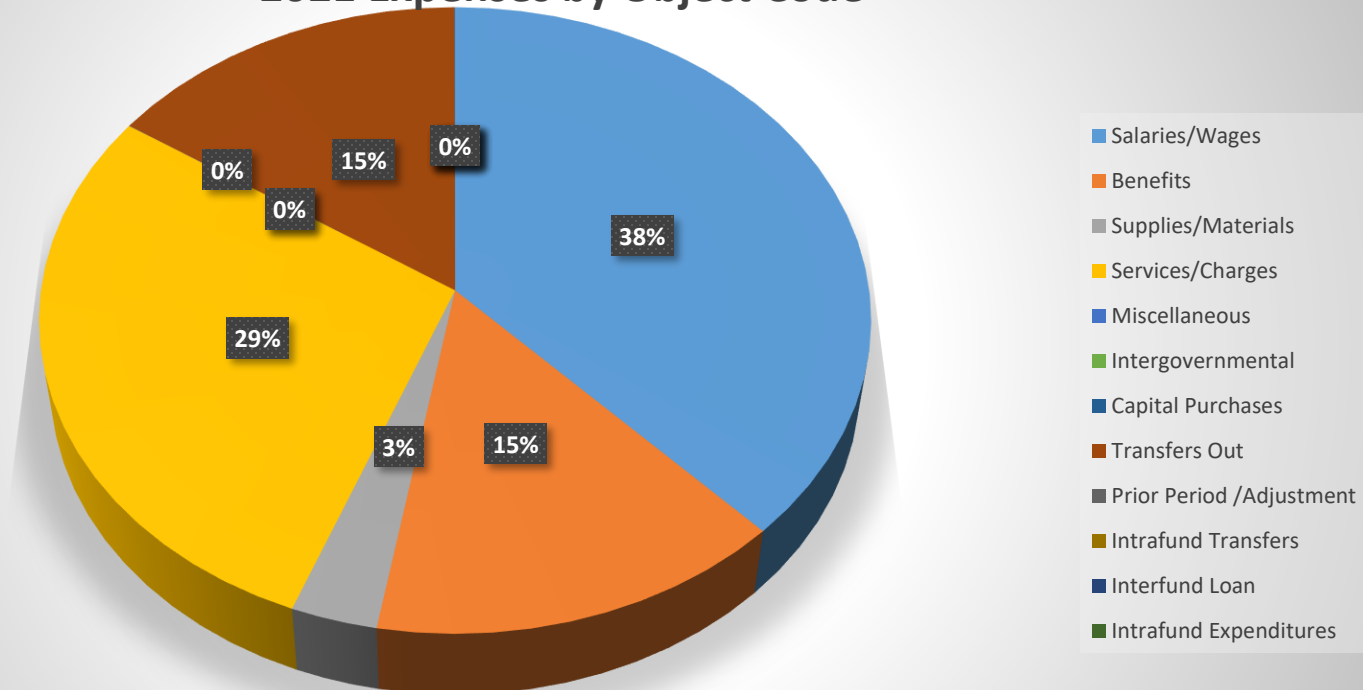
CURRENT EXPENSE/GENERAL FUND

EXPENSES BY OBJECT CODE

AS OF 6/30/2021 (50%)

Expenses	2021 Actual	2020 Actual	% on 2021	Difference
Salaries/Wages	3,587,007	3,574,122	37.84%	12,885
Benefits	1,413,391	1,420,964	14.91%	(7,573)
Supplies/Materials	292,625	351,104	3.09%	(58,479)
Services/Charges	2,710,315	2,089,803	28.59%	620,512
Miscellaneous	1,188	953	0.01%	235
Intergovernmental	-	47,482	0.00%	(47,482)
Capital Purchases	-	5,967	0.00%	(5,967)
Transfers Out	1,470,000	603,889	15.51%	866,111
Prior Period /Adjustment	5,181	-	0.05%	5,181
Intrafund Transfers	-	-	0.00%	-
Interfund Loan	-	-	0.00%	-
Intrafund Expenditures	80	-	0.00%	80
Total CE/General Fund Expenses	9,479,787	8,094,284	100%	1,385,503

2021 Expenses by Object Code



**CURRENT EXPENSE/GENERAL FUND
EXPENSES BY OBJECT CODE DETAIL
AS OF 6/30/2021 (50%)
INCLUDES BUDGET AMENDMENT #2**

	Budget	Actual	% of Budget	% of Total Actual
Salaries/Wages	7,506,870	3,490,076	46%	36.82%
Salaries /Wages- Overtime	258,645	96,932	37%	1.02%
Benefits	3,077,509	1,413,391	46%	14.91%
Operating Supplies/Materials	729,413	124,378	17%	1.31%
Fuel	126,950	38,278	30%	0.40%
Items Purchased for Inventory or Resale	23,830	2,710	11%	0.03%
Small Tools & Equipment	235,910	127,259	54%	1.34%
Services/Professional Services	3,284,658	1,519,940	46%	16.03%
Communications	279,664	62,820	22%	0.66%
Travel	84,067	6,255	7%	0.07%
Advertising	56,435	23,639	42%	0.25%
Rentals & Leases	283,640	132,864	47%	1.40%
Insurance/Bonds	800,425	711,991	89%	7.51%
Public Utilities	253,000	118,016	47%	1.24%
Repairs & Maintenance	308,093	134,789	44%	1.42%
Miscellaneous	15,150	1,188	8%	0.01%
Intergovernmental Services/Payments	800	-	0%	0.00%
Interfund Transfers	1,674,182	1,470,000	88%	15.51%
Interfund Loan	-	-	0%	0.00%
Capital Outlay	10,000	-	0%	0.00%
Prior Period Adjustments	-	5,181	0%	0.05%
Intrafund Payments	555	80	14%	0.00%
Current Expense Expenditure Totals	19,009,796	9,479,787	50%	100.00%

**CURRENT EXPENSE/GENERAL FUND
SALARIES AND BENEFITS BY DEPARTMENT
AS OF 6/30/2021 (50%)
INCLUDES BUDGET AMENDMENT #2**

	Budget	Actual	% of Budget
009 - Commissioners	481,081	232,862	48%
010 - General Government	83,250	37,809	45%
012 - Admin Services	88,595	43,922	50%
013- Human Resources	241,142	111,173	46%
020 - Superior Court	180,699	87,595	48%
030- District Court	844,813	404,335	48%
040- Clerk	295,624	126,881	43%
050 - Treasurer	425,776	213,706	50%
060 - Auditor	936,412	361,073	39%
080 - Assessor	430,232	184,296	43%
100 - Prosecuting Attorney	750,145	357,192	48%
105 - Child Support Enforcement	103,695	23,126	22%
120 - Facilities Management	348,502	169,622	49%
140 - Sheriff	3,220,026	1,501,508	47%
170 - Juvenile Services	390,882	194,839	50%
200 - Weed Control	74,986	37,246	50%
220 - Coroner	137,435	61,483	45%
240 - County Extension	85,543	39,315	46%
260 - Emergency Management	201,524	91,357	45%
280 - Public Health	708,160	346,345	49%
300 - Fair	222,328	89,005	40%
310- Parks and Recreation	189,034	82,839	44%
320 - Information Technology	403,140	202,869	50%
Current Expense Expenditure Totals	10,843,024	5,000,398	46%

**NON-CURRENT EXPENSE
SALARIES AND BENEFITS BY FUND
AS OF 6/30/2021 (50%)
INCLUDES BUDGET AMENDMENT #2**

	Budget	Actual	% of Budget
102 - Building and Development	152,961	73,266	48%
103 - Countywide Planning	229,271	110,438	48%
104 - Developmental Services	98,712	46,638	47%
110 - County Road	4,961,300	2,081,132	42%
117 - Boating Safety	56,000	8,188	15%
122 - Sheriff K-9 Unit	1,000	-	0%
123 - Paths and Trails	38,661	17,108	44%
126 - Treasurer M&O	12,600	-	0%
127 - Quad-City Task Force	65,844	32,331	49%
128 - Crime Victims/Witness	96,929	44,428	46%
134 - Elections Reserve	-	32,749	
135 - Prosecutor STOP Grant	17,521	10,886	62%
138 - Federal Equitable Sharing	5,000	-	0%
143 - Trial Court Improvement	-	5,340	
144 - Emergency Communication	215,931	108,412	50%
400 - Solid Waste	1,012,450	336,482	33%
410 - Solid Waste Reserve	15,000	-	0%
501 - Equipment Rental & Revolving	889,750	283,068	32%
511 - Unemployment Insurance	25,000	10,954	44%
Non-CE Expenditure Totals	7,893,930	3,201,420	41%

Cash & Investment Trends - June					
	June 2021	June 2020	June 2019	June 2018	June 2017
001 Current Expense	12,480,721	12,352,516	11,333,969	8,217,252	6,388,445
102 Building & Development	117,963	55,638	70,298	103,542	131,681
103 CW Planning	158,159	26,944	81,167	28,970	142,238
110 County Road	5,494,132	4,616,175	5,138,555	6,040,904	5,183,359
112 Public Facilities	2,273,856	3,764,613	3,800,038	4,459,179	3,884,216
133 Commissioners Special Revenue	342,608	609,664	459,664	406,160	324,925
144 Emergency Communications	826,727	877,871	922,684	868,680	941,578
146 American Rescue Plan Act	4,866,058	-	-	-	-
100 Special Revenue Other	3,488,528	3,074,090	2,805,501	3,028,528	2,912,298
200 Debt Service	112,364	322,700	322,700	131,680	131,649
300 Capital Projects	2,456,988	1,744,470	3,057,180	1,855,522	1,826,112
400 Solid Waste	2,839,956	3,191,456	2,984,037	2,514,162	3,011,607
410 Solid Waste Reserve	1,913,376	1,759,632	1,629,973	1,682,473	1,757,687
501 ER&R	2,845,125	2,442,862	2,634,748	2,900,908	3,199,051
511 Unemployment	154,071	171,496	191,351	203,549	230,873
515 IT - dissolved 2019	-	-	-	470,782	436,022
TOTAL	40,370,632	35,010,127	35,431,865	32,912,291	30,501,741