

WHITMAN COUNTY MONTHLY FINANCIAL REPORT

July 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 7/31/2021 (58.33%)								
Includes Budget Amendment #2								
	<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	1,290,706	-	1,290,706				-	0.00%
Prior Period Adjustment	-	3,464		0.00%		5,181		
BoCC	-		-	0.00%	497,481	280,509	216,972	56.39%
General Government	1,765,240	901,093	864,147	51.05%	4,155,844	3,031,519	1,124,325	72.95%
Administrative Services	859,903	318,913	540,990	37.09%	510,328	187,989	322,339	36.84%
Human Resources	2,000	40	1,960	2.00%	244,642	127,705	116,937	52.20%
Superior Court	2,000	11,903	(9,903)	595.15%	251,549	134,923	116,626	53.64%
District Court	692,000	443,919	248,081	64.15%	912,613	520,885	391,728	57.08%
Clerk	142,426	81,116	61,310	56.95%	322,724	161,702	161,022	50.11%
Treasurer	10,416,132	6,408,292	4,007,840	61.52%	476,776	271,853	204,923	57.02%
Auditor	580,600	459,183	121,417	79.09%	1,218,072	490,978	727,094	40.31%
Assessor	-	6	-	0.00%	464,932	222,074	242,858	47.76%
Prosecuting Attorney	133,838	66,364	67,474	49.59%	811,700	436,825	374,875	53.82%
Child Support Enforcement	111,350	29,090	82,260	26.12%	111,350	29,552	81,798	26.54%
Facilities Management	-	184	(184)	0.00%	745,902	390,482	355,420	52.35%
Sheriff	536,600	340,826	195,774	63.52%	4,174,226	2,098,837	2,075,389	50.28%
Juvenile	144,293	84,827	59,466	58.79%	583,442	319,538	263,904	54.77%
Weed	1,350	-	1,350	0.00%	92,985	50,685	42,300	54.51%
Coroner	6,000	4,120	1,880	68.67%	195,135	92,858	102,277	47.59%
Extension	600	802	(202)	133.67%	145,228	72,626	72,602	50.01%
Emergency Management	137,827	46,389	91,438	33.66%	347,524	161,138	186,386	46.37%
Health	2,023,331	1,837,644	185,687	90.82%	1,187,453	566,963	620,490	47.75%
Fair	148,600	122,922	25,678	82.72%	437,866	259,312	178,554	59.22%
Parks & Rec	15,000	13,470	1,530	89.80%	261,134	138,485	122,649	53.03%
IT	-	13,466	-	0.00%	860,890	566,276	294,614	65.78%
TOTALS	19,009,796	11,188,033	7,838,699	58.85%	19,009,796	10,618,895	8,390,901	55.86%

**CURRENT EXPENSE & COUNTY-WIDE
CASH AND DEBT
AS OF 07/31/2021 (58.33%)**

CASH/INVESTMENTS

Current Expense/General Fund

	July 2021	July 2020	July 2019	July 2018	July 2017
Cash	9,723,895	9,154,101	9,859,431	6,911,847	5,125,701
Reserve (Investment)	2,819,029	2,819,029	1,419,029	1,219,029	1,119,029
Total Current Expense Cash & Investments	12,542,924	11,973,130	11,278,460	8,130,876	6,244,730

County-Wide

	July 2021	July 2020	July 2019	July 2018	July 2017
Cash	32,839,935	26,022,457	29,561,885	28,115,426	25,626,762
Investments	7,444,868	8,212,436	4,680,506	4,434,442	4,433,873
Total County-Wide Cash & Investments	40,284,803	34,234,893	34,242,391	32,549,868	30,060,635

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 \$ 1,415,149 3/31/2031
Holman Capital

Revenue Obligations

Solid Waste Revenue Bond, Principal Only \$ 569,914 12/20/2023
Compensated Balances-County-Wide \$ 867,078 as of 7/31/2021
Landfill Closure and Post Closure \$ 1,700,000
Emergency Comm Capital Lease \$ 761,247 7/20/2025

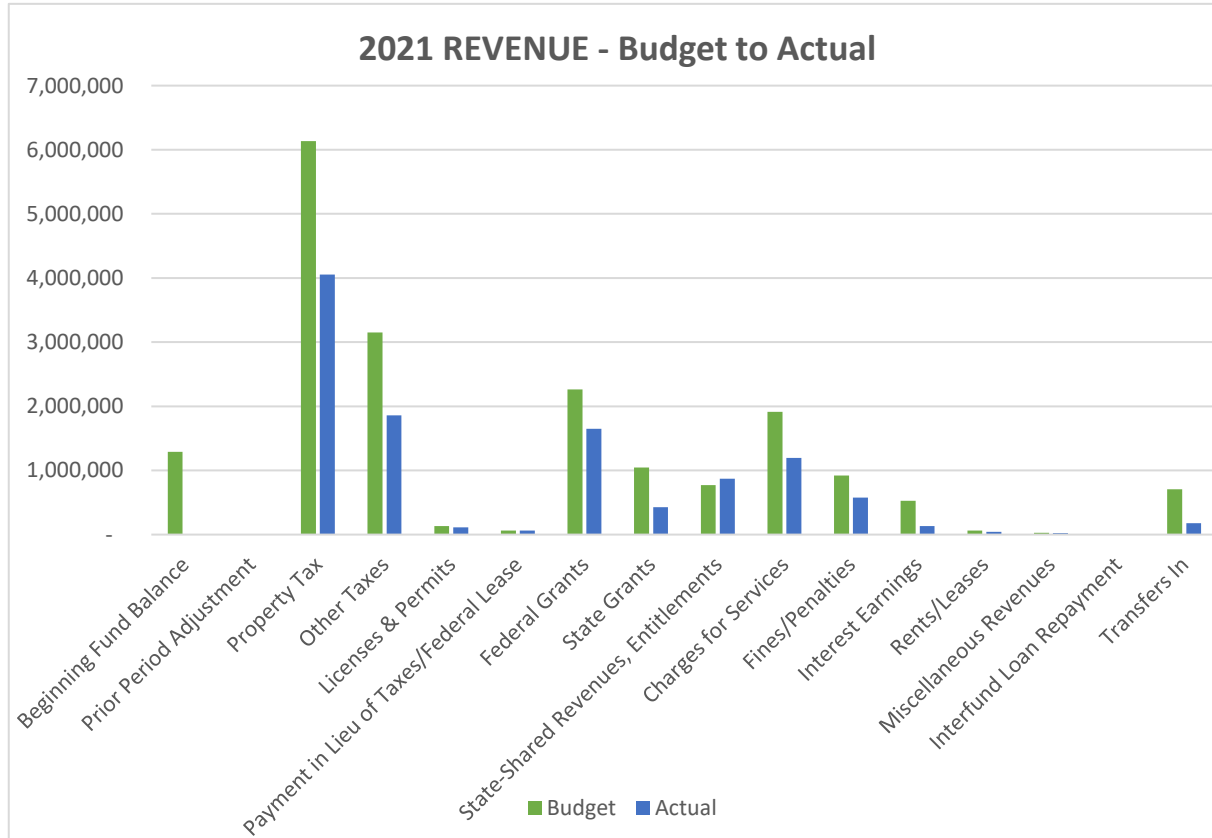
Total County-Wide Debt \$ **6,313,388**

CURRENT EXPENSE/GENERAL FUND

REVENUES BY CATEGORY AS OF 7/31/2021 (58.33%)

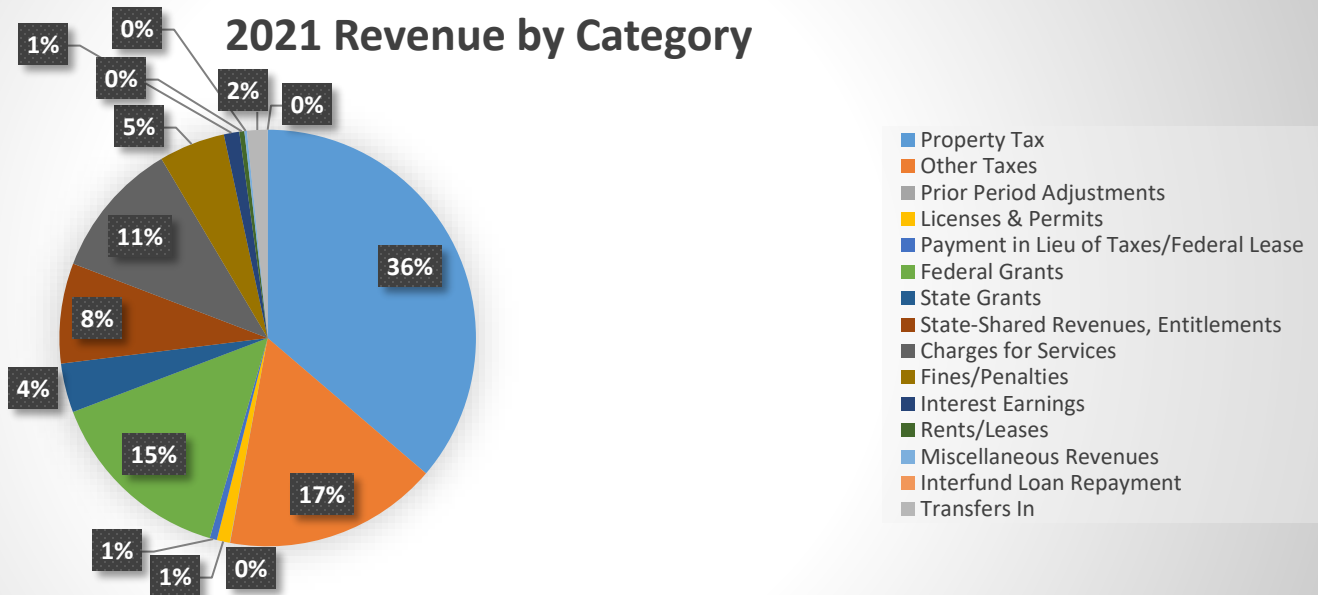
INCLUDES BUDGET AMENDMENT #2

Revenue	Budget	Actual	% received
Beginning Fund Balance	1,290,706	-	0.00%
Prior Period Adjustment	-	3,464	0.00%
Property Tax	6,132,432	4,056,460	66.15%
Other Taxes	3,153,500	1,861,038	59.01%
Licenses & Permits	130,500	112,787	86.43%
Payment in Lieu of Taxes/Federal Lease	61,500	62,378	101.43%
Federal Grants	2,262,219	1,648,480	72.87%
State Grants	1,047,813	426,850	40.74%
State-Shared Revenues, Entitlements	770,855	869,896	112.85%
Charges for Services	1,911,455	1,193,553	62.44%
Fines/Penalties	921,450	575,106	62.41%
Interest Earnings	529,000	134,361	25.40%
Rents/Leases	63,000	43,711	69.38%
Miscellaneous Revenues	28,800	22,271	77.33%
Interfund Loan Repayment	-	-	0.00%
Transfers In	706,566	177,678	25.15%
Insurance Recoveries	-	-	-
Total CE/General Fund Revenue	19,009,796	11,188,033	58.85%



**CURRENT EXPENSE/GENERAL FUND
REVENUES BY CATEGORY/% of TOTAL
AS OF 7/31/2021 (58.33%)**

	2021 Actual	2020 Actual	% on 2021	Difference
Property Tax	4,056,460	3,786,314	36.26%	270,146
Other Taxes	1,861,038	1,856,230	16.63%	4,808
Prior Period Adjustments	3,464	-	0.03%	3,464
Licenses & Permits	112,787	111,142	1.01%	1,645
Payment in Lieu of Taxes/Federal Lease	62,378	61,486	0.56%	892
Federal Grants	1,648,480	267,963	14.73%	1,380,517
State Grants	426,850	326,383	3.82%	100,467
State-Shared Revenues, Entitlements	869,896	811,971	7.78%	57,925
Charges for Services	1,193,553	1,063,445	10.67%	130,108
Fines/Penalties	575,106	536,800	5.14%	38,306
Interest Earnings	134,361	297,164	1.20%	(162,803)
Rents/Leases	43,711	22,749	0.39%	20,962
Miscellaneous Revenues	22,271	21,893	0.20%	378
Interfund Loan Repayment		8,125	0.00%	(8,125)
Transfers In	177,678	63,355	1.59%	114,323
Insurance Recoveries	-	-	0.00%	-
Total CE/General Fund Revenue	11,188,033	9,235,020	100.00%	1,953,013

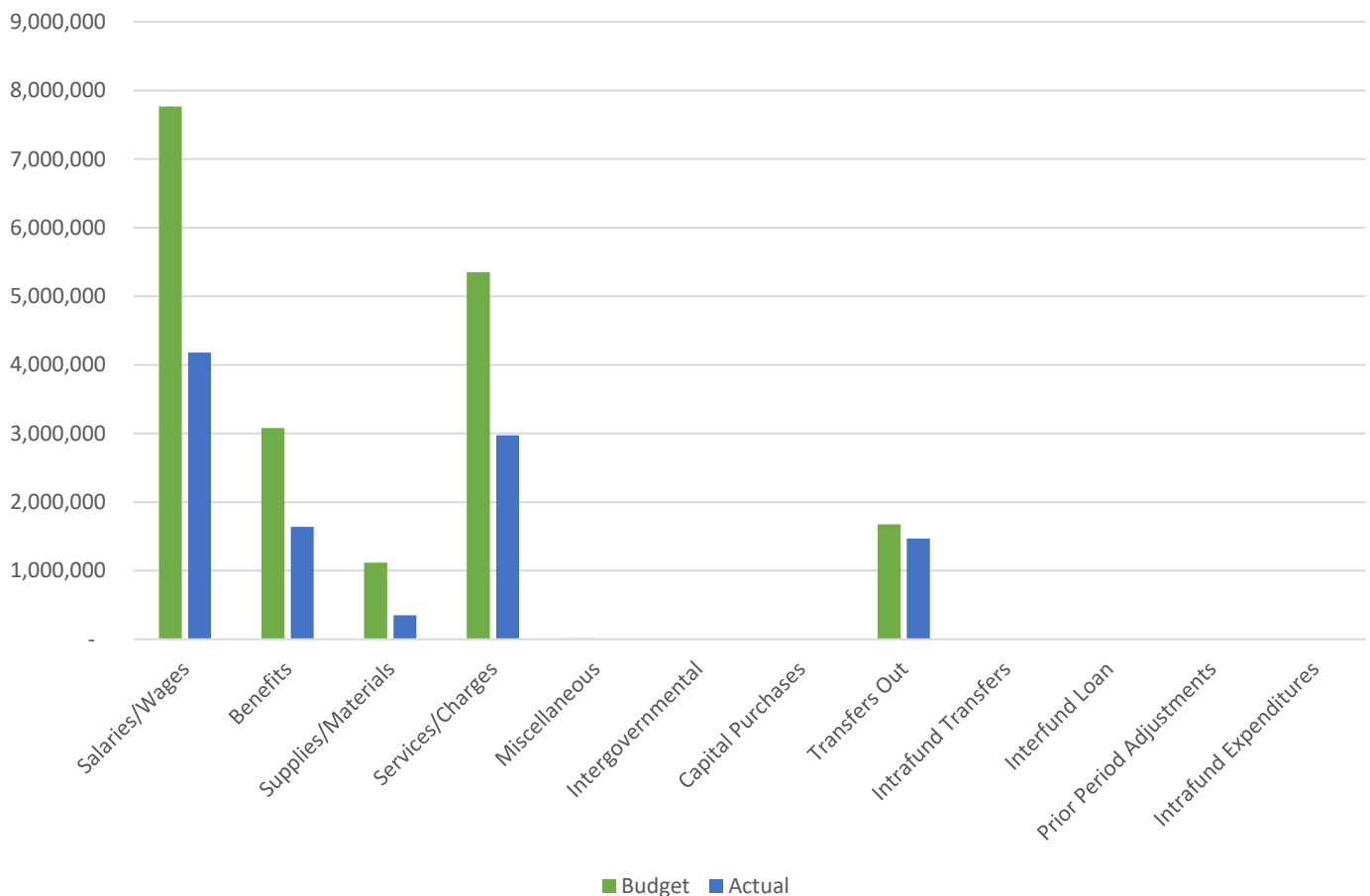


**CURRENT EXPENSE/GENERAL FUND
EXPENSES BY CATEGORY
AS OF 7/31/2021 (58.33%)**

INCLUDES BUDGET AMENDMENT #2

Expenses	Budget	Actual	% spent
Salaries/Wages	7,765,515	4,180,553	53.83%
Benefits	3,077,509	1,639,891	53.29%
Supplies/Materials	1,116,103	348,361	31.21%
Services/Charges	5,349,982	2,972,276	55.56%
Miscellaneous	15,150	2,553	16.85%
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	10,618,895	55.86%

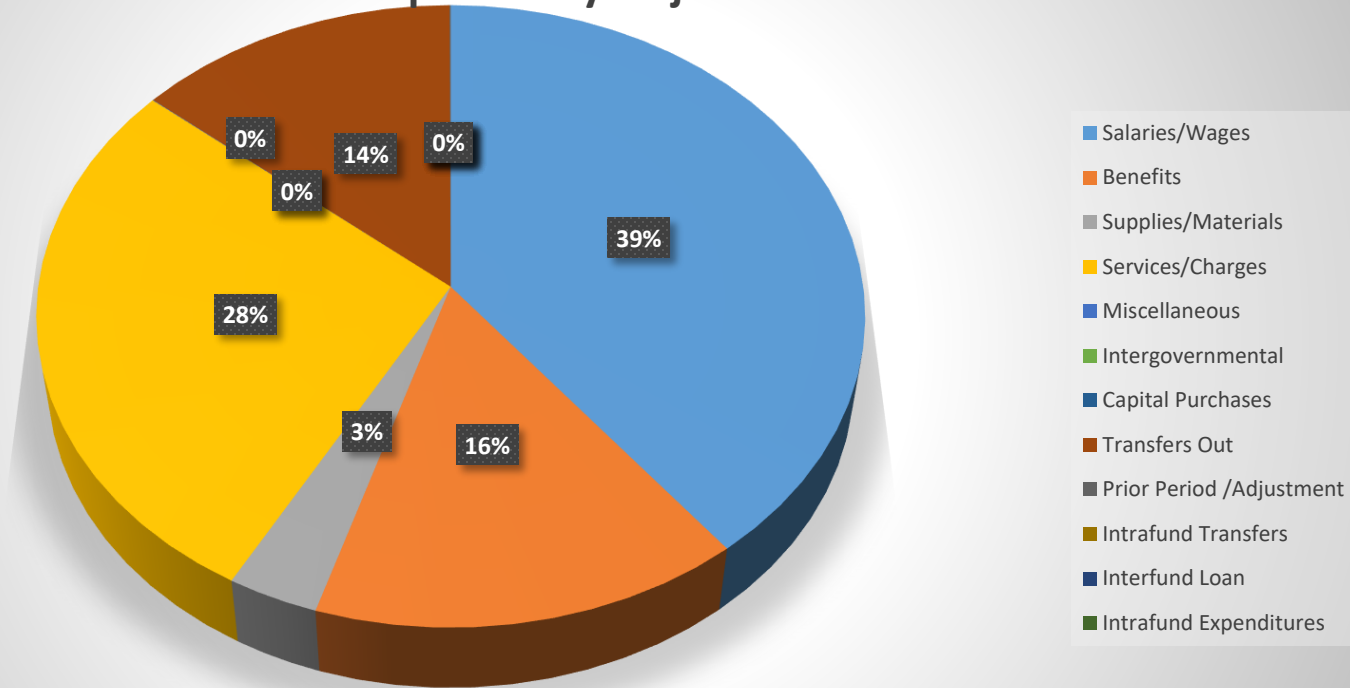
2021 Expenses by Category



**CURRENT EXPENSE/GENERAL FUND
EXPENSES BY OBJECT CODE
AS OF 7/31/2021 (58.33%)**

Expenses	2021 Actual	2020 Actual	% on 2021	Difference
Salaries/Wages	4,180,553	4,161,932	39.37%	18,621
Benefits	1,639,891	1,653,196	15.44%	(13,305)
Supplies/Materials	348,361	467,603	3.28%	(119,242)
Services/Charges	2,972,276	2,284,627	27.99%	687,649
Miscellaneous	2,553	1,161	0.02%	1,392
Intergovernmental	-	75,124	0.00%	(75,124)
Capital Purchases	-	5,967	0.00%	(5,967)
Transfers Out	1,470,000	703,889	13.84%	766,111
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	10,618,895	9,353,499	100%	1,265,396

2021 Expenses by Object Code



**CURRENT EXPENSE/GENERAL FUND
EXPENSES BY OBJECT CODE DETAIL
AS OF 7/31/2021 (58.33%)
INCLUDES BUDGET AMENDMENT #2**

	Budget	Actual	% of Budget	% of Total Actual
Salaries/Wages	7,506,870	4,071,130	54%	38.34%
Salaries /Wages- Overtime	258,645	109,423	42%	1.03%
Benefits	3,077,509	1,639,891	53%	15.44%
Operating Supplies/Materials	729,413	148,937	20%	1.40%
Fuel	126,950	46,738	37%	0.44%
Items Purchased for Inventory or Resale	23,830	2,743	12%	0.03%
Small Tools & Equipment	235,910	149,944	64%	1.41%
Services/Professional Services	3,284,658	1,696,165	52%	15.97%
Communications	279,664	70,712	25%	0.67%
Travel	84,067	9,936	12%	0.09%
Advertising	56,435	25,679	46%	0.24%
Rentals & Leases	283,640	154,642	55%	1.46%
Insurance/Bonds	800,425	712,140	89%	6.71%
Public Utilities	253,000	135,762	54%	1.28%
Repairs & Maintenance	308,093	167,239	54%	1.57%
Miscellaneous	15,150	2,553	17%	0.02%
Intergovernmental Services/Payments	800	-	0%	0.00%
Interfund Transfers	1,674,182	1,470,000	88%	13.84%
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	10,618,895	56%	100.00%

**CURRENT EXPENSE/GENERAL FUND
SALARIES AND BENEFITS BY DEPARTMENT
AS OF 7/31/2021 (58.33%)
INCLUDES BUDGET AMENDMENT #2**

	Budget	Actual	% of Budget
009 - Commissioners	481,081	271,624	56%
010 - General Government	83,250	45,072	54%
012 - Admin Services	88,595	48,584	55%
013- Human Resources	241,142	126,261	52%
020 - Superior Court	180,699	101,830	56%
030- District Court	844,813	477,310	56%
040- Clerk	295,624	152,624	52%
050 - Treasurer	425,776	245,650	58%
060 - Auditor	936,412	422,262	45%
080 - Assessor	430,232	212,426	49%
100 - Prosecuting Attorney	750,145	420,487	56%
105 - Child Support Enforcement	103,695	26,985	26%
120 - Facilities Management	348,502	196,125	56%
140 - Sheriff	3,220,026	1,739,103	54%
170 - Juvenile Services	390,882	227,473	58%
200 - Weed Control	74,986	43,414	58%
220 - Coroner	137,435	71,477	52%
240 - County Extension	85,543	45,880	54%
260 - Emergency Management	201,524	107,267	53%
280 - Public Health	708,160	396,632	56%
300 - Fair	222,328	110,004	49%
310- Parks and Recreation	189,034	98,804	52%
320 - Information Technology	403,140	233,150	58%
Current Expense Expenditure Totals	10,843,024	5,820,444	54%

**NON-CURRENT EXPENSE
SALARIES AND BENEFITS BY FUND
AS OF 7/31/2021 (58.33%)
INCLUDES BUDGET AMENDMENT #2**

	Budget	Actual	% of Budget
102 - Building and Development	152,961	89,155	58%
103 - Countywide Planning	229,271	127,058	55%
104 - Developmental Services	98,712	54,352	55%
110 - County Road	4,961,300	2,449,824	49%
117 - Boating Safety	56,000	20,069	36%
122 - Sheriff K-9 Unit	1,000	-	0%
123 - Paths and Trails	38,661	21,598	56%
126 - Treasurer M&O	12,600	-	0%
127 - Quad-City Task Force	65,844	37,647	57%
128 - Crime Victims/Witness	96,929	51,730	53%
134 - Elections Reserve	-	37,590	
135 - Prosecutor STOP Grant	17,521	12,712	73%
138 - Federal Equitable Sharing	5,000	-	0%
143 - Trial Court Improvement	-	5,559	
144 - Emergency Communication	215,931	126,334	59%
400 - Solid Waste	1,012,450	405,121	40%
410 - Solid Waste Reserve	15,000	-	0%
501 - Equipment Rental & Revolving	889,750	326,657	37%
511 - Unemployment Insurance	25,000	10,954	44%
Non-CE Expenditure Totals	7,893,930	3,776,360	48%

Cash & Investment Trends - July					
	July 2021	July 2020	July 2019	July 2018	July 2017
001 Current Expense	12,542,924	11,973,130	11,278,460	8,130,876	6,244,730
102 Building & Development	112,276	51,307	67,504	102,020	140,394
103 CW Planning	132,637	110,270	68,429	103,692	131,331
110 County Road	5,004,624	4,307,376	4,773,769	5,436,197	5,174,282
112 Public Facilities	2,327,173	3,828,471	3,853,751	4,514,229	3,939,116
133 Commissioners Special Revenue	342,608	609,664	459,664	406,160	324,925
144 Emergency Communications	674,557	453,351	416,151	907,964	928,932
146 American Rescue Plan Act	4,866,058	-	-	-	
100 Special Revenue Other	3,631,346	3,208,413	2,850,012	3,058,905	2,949,494
200 Debt Service	112,364	322,700	322,700	126,891	131,653
300 Capital Projects	2,441,920	1,970,712	2,597,416	1,874,243	1,830,905
400 Solid Waste	2,969,998	3,047,892	3,075,675	2,560,889	2,981,763
410 Solid Waste Reserve	1,932,250	1,771,751	1,640,951	1,688,467	1,766,658
501 ER&R	3,039,997	2,408,360	2,646,558	2,982,256	2,874,944
511 Unemployment	154,070	171,496	191,351	201,853	225,114
515 IT - dissolved 2019	-	-	-	455,226	416,394
TOTAL	40,284,802	34,234,893	34,242,391	32,549,868	30,060,635