

WHITMAN COUNTY MONTHLY FINANCIAL REPORT

September 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 9/30/2021 (75%)								
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	359,400	138,081	72.24%
General Government	1,765,240	1,239,666	525,574	70.23%	4,155,844	3,492,159	663,685	84.03%
Administrative Services	859,903	333,097	526,806	38.74%	510,328	223,180	287,148	43.73%
Human Resources	2,000	40	1,960	2.00%	244,642	158,384	86,258	64.74%
Superior Court	2,000	12,561	(10,561)	628.05%	251,549	175,584	75,965	69.80%
District Court	692,000	538,025	153,975	77.75%	912,613	658,763	253,850	72.18%
Clerk	142,426	102,915	39,511	72.26%	322,724	216,149	106,575	66.98%
Treasurer	10,416,132	7,422,917	2,993,215	71.26%	476,776	328,530	148,246	68.91%
Auditor	580,600	524,506	56,094	90.34%	1,218,072	632,883	585,189	51.96%
Assessor	-	6	-	0.00%	464,932	296,465	168,467	63.77%
Prosecuting Attorney	133,838	83,603	50,235	62.47%	811,700	572,745	238,955	70.56%
Child Support Enforcement	111,350	29,090	82,260	26.12%	111,350	37,620	73,730	33.79%
Facilities Management	-	194		0.00%	745,902	491,574	254,328	65.90%
Sheriff	536,600	419,353	117,247	78.15%	4,174,226	2,706,637	1,467,589	64.84%
Juvenile	144,293	90,264	54,029	62.56%	583,442	415,211	168,231	71.17%
Weed	1,350	-	1,350	0.00%	92,985	64,887	28,098	69.78%
Coroner	6,000	5,970	30	99.50%	195,135	120,297	74,838	61.65%
Extension	600	802	(202)	133.67%	145,228	92,002	53,226	63.35%
Emergency Management	137,827	70,598	67,229	51.22%	347,524	201,808	145,716	58.07%
Health	2,023,331	1,898,465	124,866	93.83%	1,187,453	692,749	494,704	58.34%
Fair	148,600	195,539	(46,939)	131.59%	437,866	397,514	40,352	90.78%
Parks & Rec	15,000	18,047	(3,047)	120.31%	261,134	187,960	73,174	71.98%
IT	-	13,466	-	0.00%	860,890	703,440	157,450	81.71%
TOTALS	19,009,796	13,002,588	6,024,338	68.40%	19,009,796	13,231,122	5,778,674	69.60%

**CURRENT EXPENSE & COUNTY-WIDE
CASH AND DEBT
AS OF 09/30/2021 (75%)**

CASH/INVESTMENTS

Current Expense/General Fund

	September 2021	September 2020	September 2019	September 2018	September 2017
Cash	8,926,267	7,612,697	9,143,844	6,688,401	4,844,534
Reserve (Investment)	2,819,029	2,819,029	1,419,029	1,219,029	1,169,029
Total Current Expense Cash & Investments	11,745,296	10,431,726	10,562,873	7,907,430	6,013,563

County-Wide

	September 2021	September 2020	September 2019	September 2018	September 2017
Cash	31,748,737	25,811,299	26,622,811	27,627,774	25,606,671
Investments	7,502,350	7,042,981	6,720,892	4,354,914	4,394,086
Total County-Wide Cash & Investments	39,251,087	32,854,280	33,343,703	31,982,688	30,000,757

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 \$ 1,354,699 3/31/2031
Holman Capital

Revenue Obligations

Solid Waste Revenue Bond, Principal Only \$ 569,914 12/20/2023
Compensated Balances-County-Wide \$ 852,829 as of 5/31/2021
Landfill Closure and Post Closure \$ 1,700,000
Emergency Comm Capital Lease \$ 761,247 7/20/2025

Total County-Wide Debt \$ **6,238,689**

CURRENT EXPENSE/GENERAL FUND

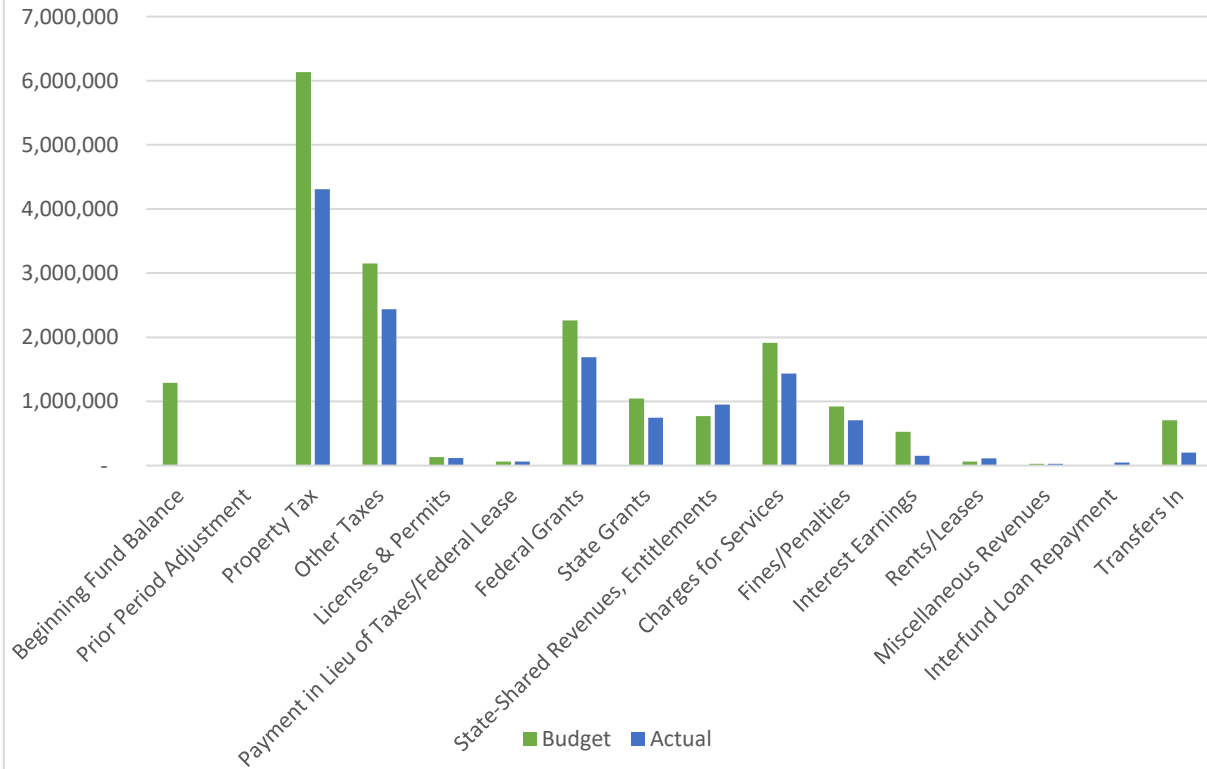
REVENUES BY CATEGORY

AS OF 09/30/2021 (75%)

INCLUDES BUDGET AMENDMENT #2

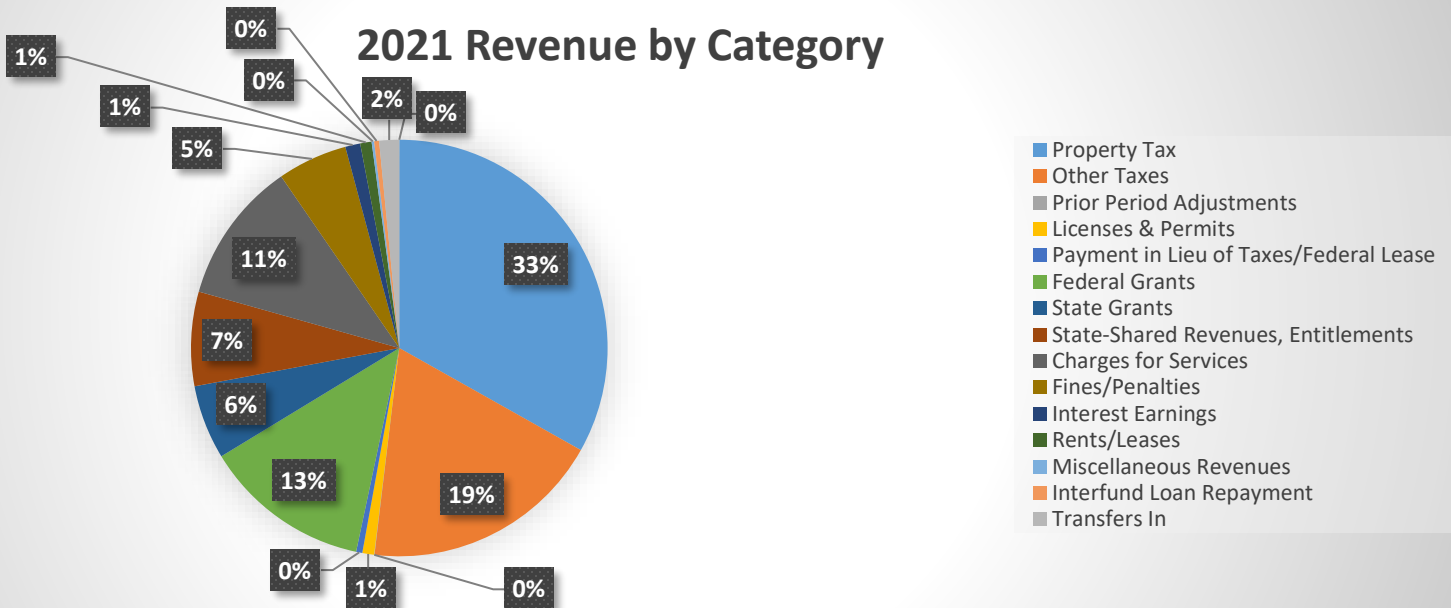
Revenue	Budget	Actual	% received
Beginning Fund Balance	1,290,706	-	0.00%
Prior Period Adjustment	-	3,464	0.00%
Property Tax	6,132,432	4,310,506	70.29%
Other Taxes	3,153,500	2,438,295	77.32%
Licenses & Permits	130,500	118,963	91.16%
Payment in Lieu of Taxes/Federal Lease	61,500	62,378	101.43%
Federal Grants	2,262,219	1,687,369	74.59%
State Grants	1,047,813	748,421	71.43%
State-Shared Revenues, Entitlements	770,855	950,311	123.28%
Charges for Services	1,911,455	1,435,141	75.08%
Fines/Penalties	921,450	705,187	76.53%
Interest Earnings	529,000	151,340	28.61%
Rents/Leases	63,000	114,806	182.23%
Miscellaneous Revenues	28,800	25,357	88.05%
Interfund Loan Repayment	-	50,000	0.00%
Transfers In	706,566	201,050	28.45%
Insurance Recoveries	-	-	-
Total CE/General Fund Revenue	19,009,796	13,002,588	68.40%

2021 REVENUE - Budget to Actual



**CURRENT EXPENSE/GENERAL FUND
REVENUES BY CATEGORY/% of TOTAL
AS OF 09/30/2021 (75%)**

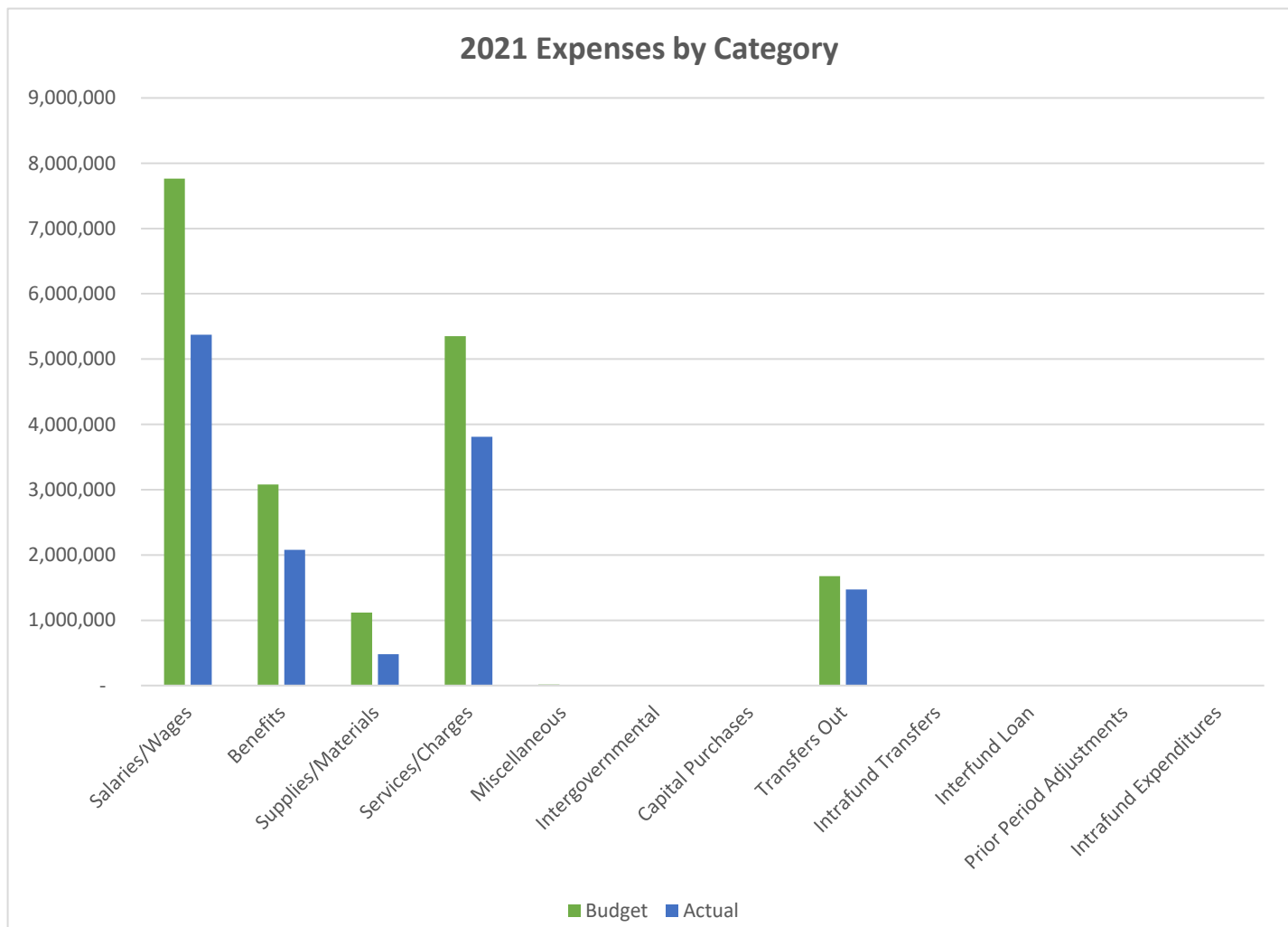
	2021 Actual	2020 Actual	% on 2021	Difference
Property Tax	4,310,506	4,019,757	33.15%	290,749
Other Taxes	2,438,295	2,567,858	18.75%	(129,563)
Prior Period Adjustments	3,464	275	0.03%	3,189
Licenses & Permits	118,963	119,611	0.91%	(648)
Payment in Lieu of Taxes/Federal Lease	62,378	61,486	0.48%	892
Federal Grants	1,687,369	1,166,357	12.98%	521,012
State Grants	748,421	556,198	5.76%	192,223
State-Shared Revenues, Entitlements	950,311	843,183	7.31%	107,128
Charges for Services	1,435,141	1,377,675	11.04%	57,466
Fines/Penalties	705,187	698,761	5.42%	6,426
Interest Earnings	151,340	326,897	1.16%	(175,557)
Rents/Leases	114,806	28,790	0.88%	86,016
Miscellaneous Revenues	25,357	24,650	0.20%	707
Interfund Loan Repayment	50,000	8,125	0.38%	41,875
Transfers In	201,050	71,180	1.55%	129,870
Insurance Recoveries	-	-	0.00%	-
Total CE/General Fund Revenue	13,002,588	11,870,803	100.00%	1,131,785



**CURRENT EXPENSE/GENERAL FUND
EXPENSES BY CATEGORY
AS OF 09/30/2021 (75%)**

INCLUDES BUDGET AMENDMENT #2

Expenses	Budget	Actual	% spent
Salaries/Wages	7,765,515	5,375,033	69.22%
Benefits	3,077,509	2,080,463	67.60%
Supplies/Materials	1,116,103	479,595	42.97%
Services/Charges	5,349,982	3,811,224	71.24%
Miscellaneous	15,150	2,626	17.33%
Intergovernmental	800	-	0.00%
Capital Purchases	10,000	6,645	66.45%
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	355	63.96%
Total CE/General Fund Expenses	19,009,796	13,231,122	69.60%



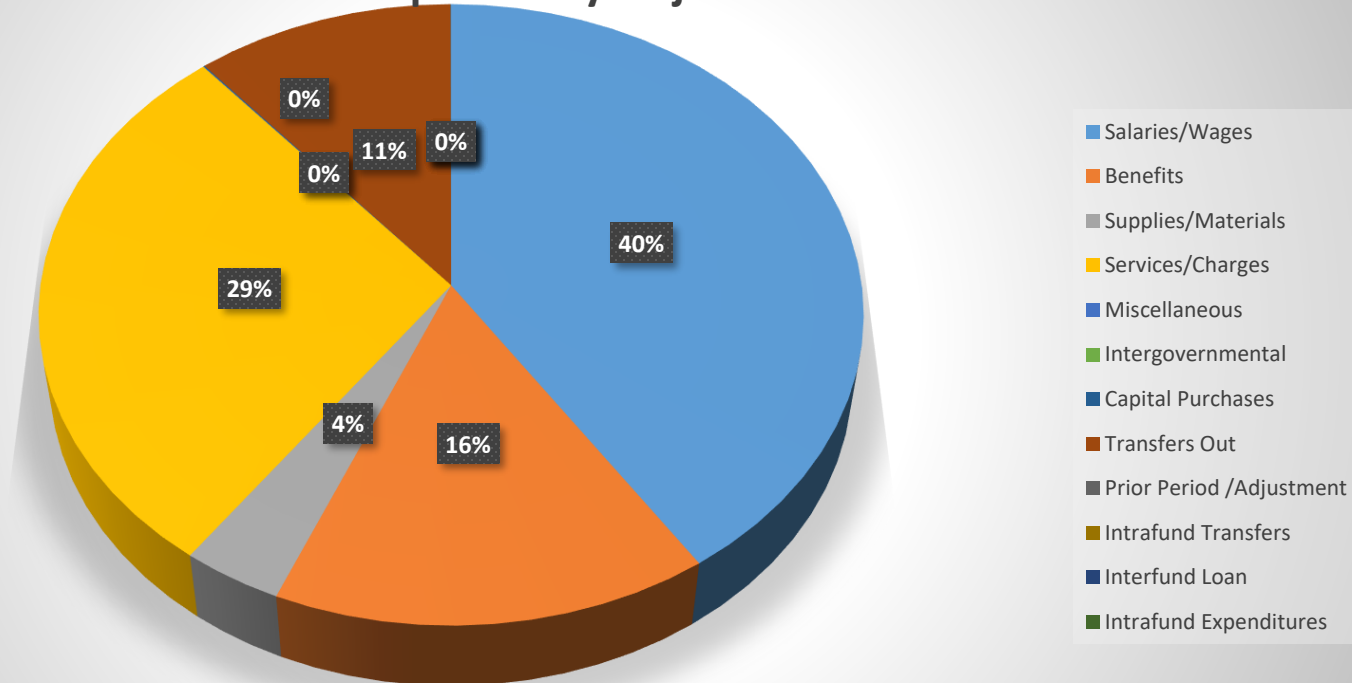
CURRENT EXPENSE/GENERAL FUND

EXPENSES BY OBJECT CODE

AS OF 09/30/2021 (75%)

Expenses	2021 Actual	2020 Actual	% on 2021	Difference
Salaries/Wages	5,375,033	5,362,597	40.62%	12,436
Benefits	2,080,463	2,120,950	15.72%	(40,487)
Supplies/Materials	479,595	624,073	3.62%	(144,478)
Services/Charges	3,811,224	2,796,613	28.80%	1,014,611
Miscellaneous	2,626	1,331	0.02%	1,295
Intergovernmental	-	92,214	0.00%	(92,214)
Capital Purchases	6,645	204,365	0.05%	(197,720)
Transfers Out	1,470,000	2,327,988	11.11%	(857,988)
Prior Period /Adjustment	5,181	556	0.04%	4,625
Intrafund Transfers	-	-	0.00%	-
Interfund Loan	-	-	0.00%	-
Intrafund Expenditures	355	-	0.00%	355
Total CE/General Fund Expenses	13,231,122	13,530,687	100%	(299,565)

2021 Expenses by Object Code





**CURRENT EXPENSE/GENERAL FUND
EXPENSES BY OBJECT CODE DETAIL
AS OF 09/30/2021 (75%)
INCLUDES BUDGET AMENDMENT #2**

	Budget	Actual	% of Budget	% of Total Actual
Salaries/Wages	7,506,870	5,225,205	70%	39.49%
Salaries /Wages- Overtime	258,645	149,828	58%	1.13%
Benefits	3,077,509	2,080,463	68%	15.72%
Operating Supplies/Materials	729,413	213,523	29%	1.61%
Fuel	126,950	65,996	52%	0.50%
Items Purchased for Inventory or Resale	23,830	2,976	12%	0.02%
Small Tools & Equipment	235,910	197,099	84%	1.49%
Services/Professional Services	3,284,658	2,391,925	73%	18.08%
Communications	279,664	96,857	35%	0.73%
Travel	84,067	14,825	18%	0.11%
Advertising	56,435	31,198	55%	0.24%
Rentals & Leases	283,640	197,445	70%	1.49%
Insurance/Bonds	800,425	712,533	89%	5.39%
Public Utilities	253,000	176,598	70%	1.33%
Repairs & Maintenance	308,093	189,844	62%	1.43%
Miscellaneous	15,150	2,626	17%	0.02%
Intergovernmental Services/Payments	800	-	0%	0.00%
Interfund Transfers	1,674,182	1,470,000	88%	11.11%
Interfund Loan	-	-	0%	0.00%
Capital Outlay	10,000	6,645	66%	0.05%
Prior Period Adjustments	-	5,181	0%	0.04%
Intrafund Payments	555	355	64%	0.00%
Current Expense Expenditure Totals	19,009,796	13,231,122	70%	100.00%

**CURRENT EXPENSE/GENERAL FUND
SALARIES AND BENEFITS BY DEPARTMENT
AS OF 09/30/2021 (75%)
INCLUDES BUDGET AMENDMENT #2**

	Budget	Actual	% of Budget
009 - Commissioners	481,081	349,523	73%
010 - General Government	83,250	55,115	66%
012 - Admin Services	88,595	55,590	63%
013- Human Resources	241,142	156,139	65%
020 - Superior Court	180,699	130,182	72%
030- District Court	844,813	602,220	71%
040- Clerk	295,624	202,919	69%
050 - Treasurer	425,776	300,491	71%
060 - Auditor	936,412	548,399	59%
080 - Assessor	430,232	280,904	65%
100 - Prosecuting Attorney	750,145	544,686	73%
105 - Child Support Enforcement	103,695	34,587	33%
120 - Facilities Management	348,502	249,609	72%
140 - Sheriff	3,220,026	2,227,384	69%
170 - Juvenile Services	390,882	291,635	75%
200 - Weed Control	74,986	55,614	74%
220 - Coroner	137,435	93,100	68%
240 - County Extension	85,543	59,224	69%
260 - Emergency Management	201,524	138,778	69%
280 - Public Health	708,160	497,922	70%
300 - Fair	222,328	157,954	71%
310- Parks and Recreation	189,034	129,380	68%
320 - Information Technology	403,140	294,141	73%
Current Expense Expenditure Totals	10,843,024	7,455,496	69%

**NON-CURRENT EXPENSE
SALARIES AND BENEFITS BY FUND
AS OF 09/30/2021 (75%)
INCLUDES BUDGET AMENDMENT #2**

	Budget	Actual	% of Budget
102 - Building and Development	152,961	104,315	68%
103 - Countywide Planning	229,271	157,566	69%
104 - Developmental Services	98,712	69,754	71%
110 - County Road	4,961,300	3,116,258	63%
117 - Boating Safety	56,000	45,258	81%
122 - Sheriff K-9 Unit	1,000	-	0%
123 - Paths and Trails	38,661	28,517	74%
126 - Treasurer M&O	12,600	-	0%
127 - Quad-City Task Force	65,844	48,352	73%
128 - Crime Victims/Witness	96,929	67,112	69%
134 - Elections Reserve	-	44,216	
135 - Prosecutor STOP Grant	17,521	15,417	88%
138 - Federal Equitable Sharing	5,000	-	0%
143 - Trial Court Improvement	-	5,640	
144 - Emergency Communication	215,931	161,807	75%
400 - Solid Waste	1,012,450	524,339	52%
410 - Solid Waste Reserve	15,000	-	0%
501 - Equipment Rental & Revolving	889,750	411,987	46%
511 - Unemployment Insurance	25,000	11,456	46%
Non-CE Expenditure Totals	7,893,930	4,811,994	61%

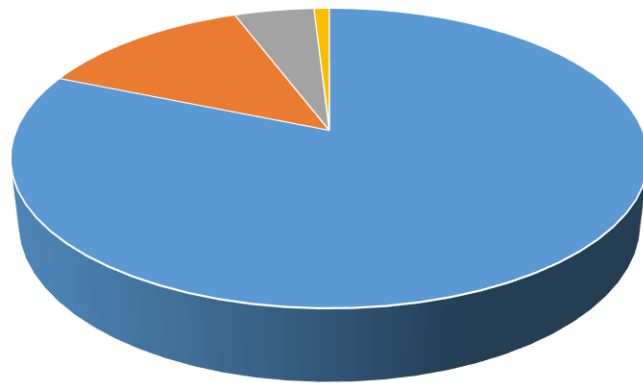
Cash & Investment Trends - September					
	September 2021	September 2020	September 2019	September 2018	September 2017
001 Current Expense	11,745,296	10,431,726	10,562,873	7,907,430	6,013,563
102 Building & Development	113,771	109,341	62,750	108,871	138,042
103 CW Planning	102,470	80,998	25,936	75,494	103,002
110 County Road	4,826,334	2,658,474	4,267,634	5,183,813	5,049,103
112 Public Facilities	1,819,087	3,967,382	3,963,073	4,648,214	4,061,899
133 Commissioners Special Revenue	342,608	609,664	459,664	406,160	324,925
144 Emergency Communications	747,876	580,096	515,692	994,386	929,015
146 American Rescue Plan Act	4,857,865	-	-	-	-
100 Special Revenue Other	3,590,080	3,237,188	2,818,960	2,922,131	2,976,395
200 Debt Service	28,918	239,255	239,255	126,890	131,662
300 Capital Projects	2,389,727	3,208,787	2,519,627	1,892,232	1,851,560
400 Solid Waste	3,610,766	3,323,717	2,948,837	2,718,371	2,988,542
410 Solid Waste Reserve	1,987,954	1,797,249	1,658,529	1,606,971	1,733,243
501 ER&R	2,934,766	2,442,105	3,113,645	2,802,687	3,083,718
511 Unemployment	153,569	168,298	187,228	201,853	225,114
515 IT - dissolved 2019	-	-	-	387,185	390,974
TOTAL	39,251,087	32,854,280	33,343,703	31,982,688	30,000,757

CURRENT EXPENSE/GENERAL FUND
Detail of Grant and Non-Grant Revenue/Expenses
AS OF 8/31/2020 (66.7%)

Revenue	Actual
Revenue w/o Grants	10,566,798
Federal Grants	1,687,369
State Grants	627,675
COVID-19 State Grant-Health Dept	120,746
COVID-19 Federal Public Assist Grant-EM	
COVID-19 Federal CARES Grant	
COVID-19 Federal CDBG CARES Grant-Adm Svc	-
Total Revenue	<u><u>13,002,588</u></u>

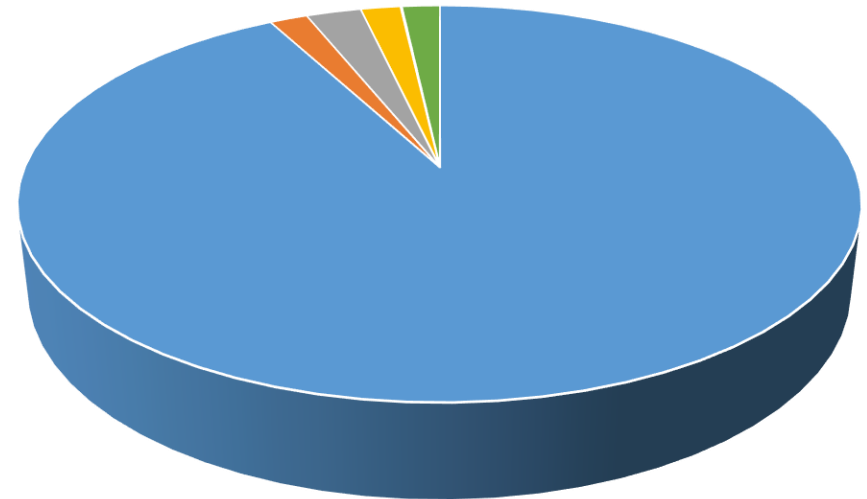
Expenses	Actual	Net Effect
Expenses w/o Grants	12,190,494	(1,623,696)
Federal Grants	229,218	1,458,151
State Grants	332,403	295,272
COVID-19 State Grant-Health Dept	240,663	(119,917)
COVID-19 Federal Public Assist Grant-EM	8,385	(8,385)
COVID-19 Federal CARES Grant	229,959	(229,959)
COVID-19 Federal CDBG Grant-Adm Svc	-	-
Total Expenses	<u><u>13,231,122</u></u>	<u><u>(228,534)</u></u>

CE Revenue July 2020



- Revenue w/o Grants
- Federal Grants
- State Grants
- COVID-19 State Grant-Health Dept
- COVID-19 Federal Public Assist Grant-EM
- COVID-19 Federal CARES Grant
- COVID-19 Federal CDBG CARES Grant-Adm Svc

CE Expenses July 2020



- Expenses w/o Grants
- Federal Grants
- State Grants
- COVID-19 State Grant-Health Dept
- COVID-19 Federal Public Assist Grant-EM
- COVID-19 Federal CARES Grant
- COVID-19 Federal CDBG Grant-Adm Svc