

WHITMAN COUNTY MONTHLY FINANCIAL REPORT

August 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 8/31/2021 (66.67%)								
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	320,710	176,771	64.47%
General Government	1,765,240	1,064,569	700,671	60.31%	4,155,844	3,289,645	866,199	79.16%
Administrative Services	859,903	318,913	540,990	37.09%	510,328	202,959	307,369	39.77%
Human Resources	2,000	40	1,960	2.00%	244,642	143,419	101,223	58.62%
Superior Court	2,000	12,347	(10,347)	617.35%	251,549	153,621	97,928	61.07%
District Court	692,000	495,020	196,980	71.53%	912,613	596,116	316,497	65.32%
Clerk	142,426	89,202	53,224	62.63%	322,724	190,510	132,214	59.03%
Treasurer	10,416,132	6,841,060	3,575,072	65.68%	476,776	300,896	175,880	63.11%
Auditor	580,600	494,057	86,543	85.09%	1,218,072	556,933	661,139	45.72%
Assessor	-	6	-	0.00%	464,932	260,362	204,570	56.00%
Prosecuting Attorney	133,838	74,983	58,855	56.03%	811,700	512,686	299,014	63.16%
Child Support Enforcement	111,350	29,090	82,260	26.12%	111,350	33,575	77,775	30.15%
Facilities Management	-	184		0.00%	745,902	443,419	302,483	59.45%
Sheriff	536,600	401,741	134,859	74.87%	4,174,226	2,409,326	1,764,900	57.72%
Juvenile	144,293	90,059	54,234	62.41%	583,442	367,935	215,507	63.06%
Weed	1,350	-	1,350	0.00%	92,985	57,738	35,247	62.09%
Coroner	6,000	5,760	240	96.00%	195,135	106,489	88,646	54.57%
Extension	600	802	(202)	133.67%	145,228	83,880	61,348	57.76%
Emergency Management	137,827	63,624	74,203	46.16%	347,524	180,626	166,898	51.98%
Health	2,023,331	1,893,200	130,131	93.57%	1,187,453	628,800	558,653	52.95%
Fair	148,600	138,927	9,673	93.49%	437,866	341,872	95,994	78.08%
Parks & Rec	15,000	15,031	(31)	100.21%	261,134	167,842	93,292	64.27%
IT	-	13,466	-	0.00%	860,890	638,338	222,552	74.15%
TOTALS	19,009,796	12,045,545	6,981,371	63.36%	19,009,796	11,992,878	7,016,918	63.09%

**CURRENT EXPENSE & COUNTY-WIDE
CASH AND DEBT
AS OF 08/31/2021 (66.67%)**

CASH/INVESTMENTS

Current Expense/General Fund

	August 2021	August 2020	August 2019	August 2018	August 2017
Cash	9,207,424	8,698,971	9,382,745	6,754,003	5,047,119
Reserve (Investment)	2,819,029	2,819,029	1,419,029	1,219,029	1,169,029
Total Current Expense Cash & Investments	12,026,453	11,518,000	10,801,774	7,973,032	6,216,148

County-Wide

	August 2021	August 2020	August 2019	August 2018	August 2017
Cash	31,876,223	24,736,194	27,241,470	27,782,520	25,546,745
Investments	7,478,844	8,228,113	6,697,859	4,446,694	4,463,545
Total County-Wide Cash & Investments	39,355,067	32,964,307	33,939,329	32,229,214	30,010,290

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	\$	569,914	12/20/2023
Compensated Balances-County-Wide	\$	844,235	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 **\$ 6,290,545**

CURRENT EXPENSE/GENERAL FUND

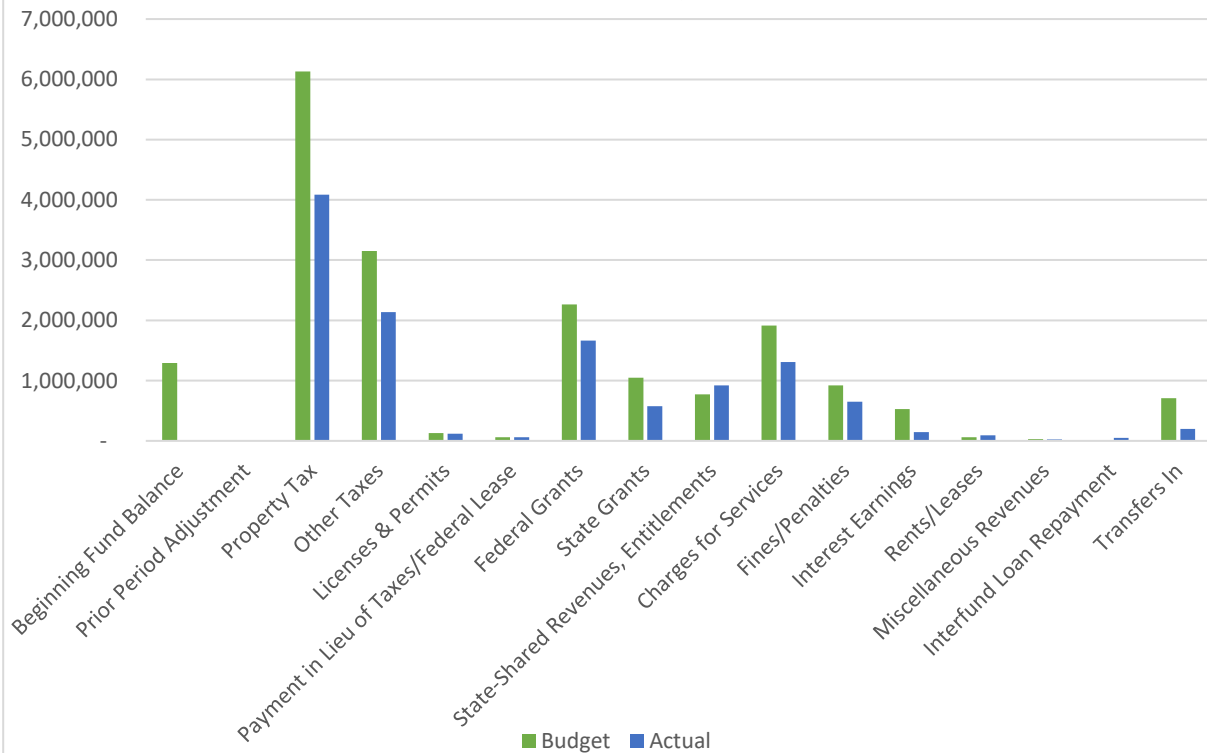
REVENUES BY CATEGORY

AS OF 08/31/2021 (66.67%)

INCLUDES BUDGET AMENDMENT #2

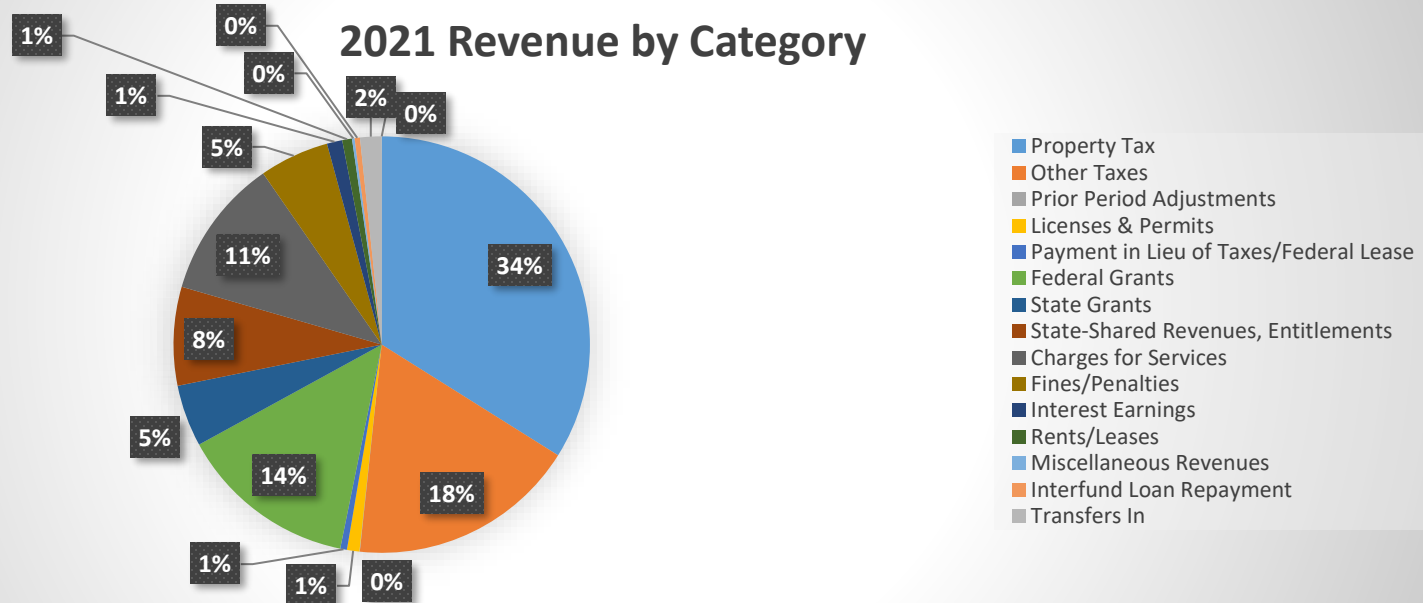
Revenue	Budget	Actual	% received
Beginning Fund Balance	1,290,706	-	0.00%
Prior Period Adjustment	-	3,464	0.00%
Property Tax	6,132,432	4,086,115	66.63%
Other Taxes	3,153,500	2,138,943	67.83%
Licenses & Permits	130,500	116,748	89.46%
Payment in Lieu of Taxes/Federal Lease	61,500	62,378	101.43%
Federal Grants	2,262,219	1,666,210	73.65%
State Grants	1,047,813	577,810	55.14%
State-Shared Revenues, Entitlements	770,855	922,218	119.64%
Charges for Services	1,911,455	1,310,195	68.54%
Fines/Penalties	921,450	651,331	70.69%
Interest Earnings	529,000	143,613	27.15%
Rents/Leases	63,000	91,205	144.77%
Miscellaneous Revenues	28,800	24,265	84.25%
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	12,045,545	63.36%

2021 REVENUE - Budget to Actual



**CURRENT EXPENSE/GENERAL FUND
REVENUES BY CATEGORY/% of TOTAL
AS OF 08/31/2021 (66.67%)**

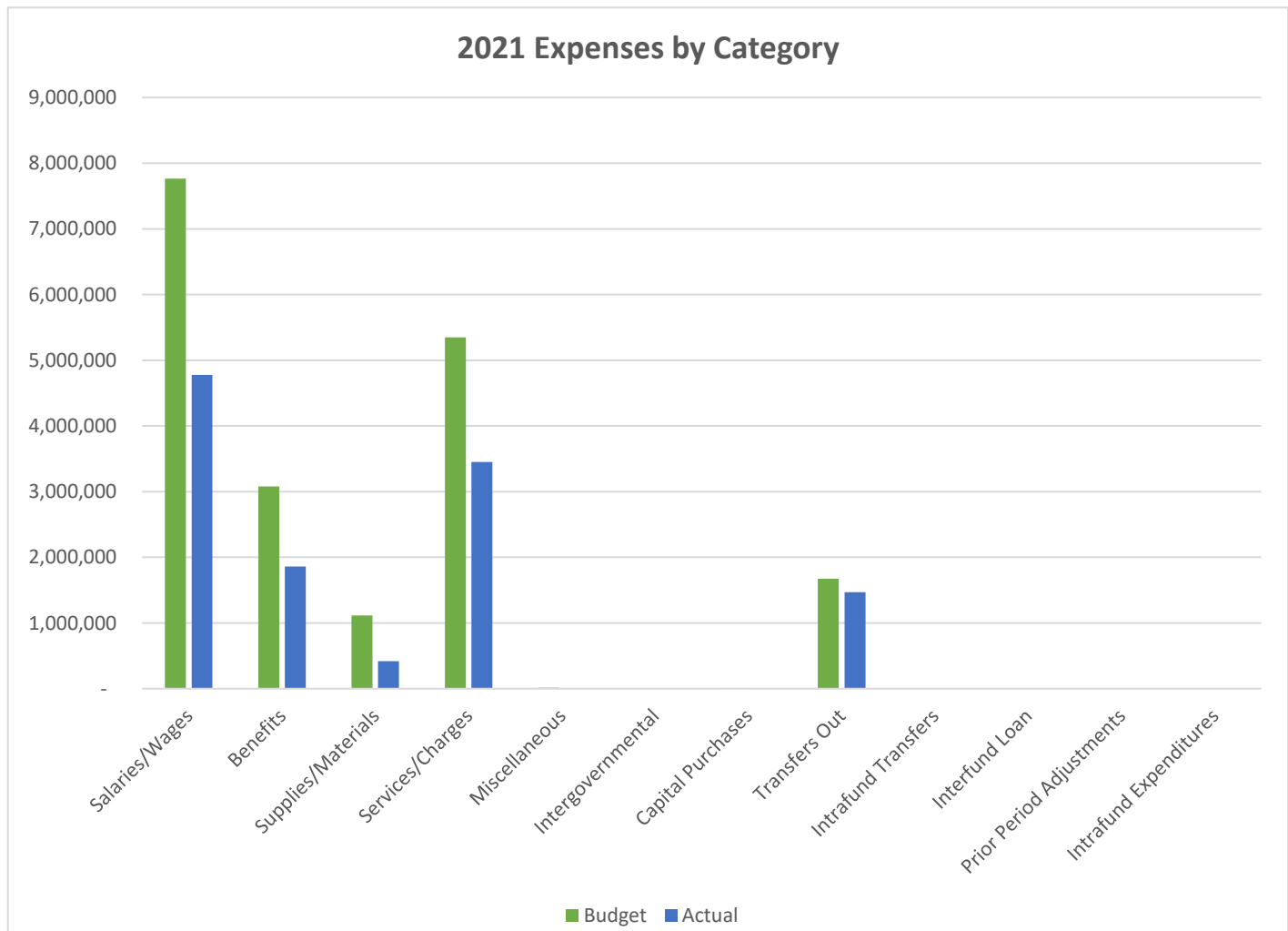
	2021 Actual	2020 Actual	% on 2021	Difference
Property Tax	4,086,115	3,812,344	33.92%	273,771
Other Taxes	2,138,943	2,164,004	17.76%	(25,061)
Prior Period Adjustments	3,464	-	0.03%	3,464
Licenses & Permits	116,748	115,130	0.97%	1,618
Payment in Lieu of Taxes/Federal Lease	62,378	61,486	0.52%	892
Federal Grants	1,666,210	304,140	13.83%	1,362,070
State Grants	577,810	411,925	4.80%	165,885
State-Shared Revenues, Entitlements	922,218	816,540	7.66%	105,678
Charges for Services	1,310,195	1,189,182	10.88%	121,013
Fines/Penalties	651,331	628,387	5.41%	22,944
Interest Earnings	143,613	316,128	1.19%	(172,515)
Rents/Leases	91,205	26,788	0.76%	64,417
Miscellaneous Revenues	24,265	22,607	0.20%	1,658
Interfund Loan Repayment	50,000	8,125	0.42%	41,875
Transfers In	201,050	68,218	1.67%	132,832
Insurance Recoveries	-	-	0.00%	-
Total CE/General Fund Revenue	12,045,545	9,945,004	100.00%	2,100,541



**CURRENT EXPENSE/GENERAL FUND
EXPENSES BY CATEGORY
AS OF 08/31/2021 (66.67%)**

INCLUDES BUDGET AMENDMENT #2

Expenses	Budget	Actual	% spent
Salaries/Wages	7,765,515	4,778,734	61.54%
Benefits	3,077,509	1,858,624	60.39%
Supplies/Materials	1,116,103	419,965	37.63%
Services/Charges	5,349,982	3,450,759	64.50%
Miscellaneous	15,150	2,615	17.26%
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	11,992,878	63.09%



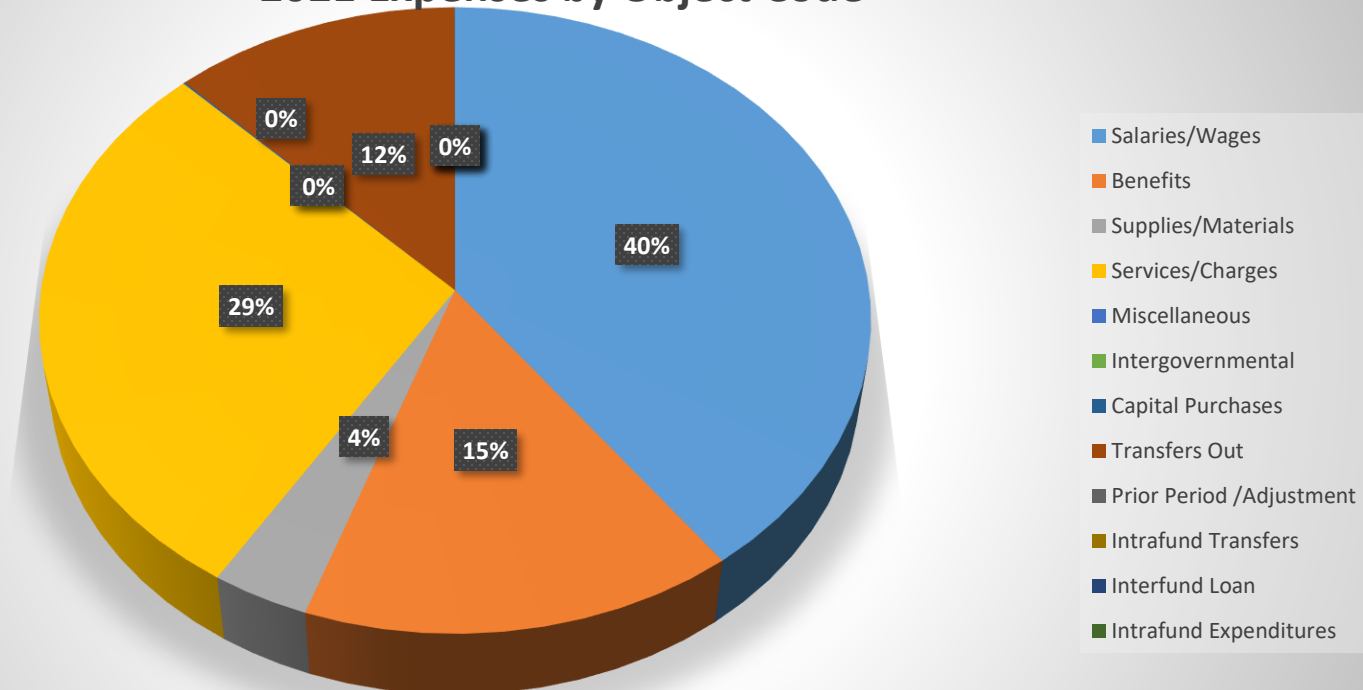
CURRENT EXPENSE/GENERAL FUND

EXPENSES BY OBJECT CODE

AS OF 08/31/2021 (66.67%)

Expenses	2021 Actual	2020 Actual	% on 2021	Difference
Salaries/Wages	4,778,734	4,760,643	39.85%	18,091
Benefits	1,858,624	1,887,804	15.50%	(29,180)
Supplies/Materials	419,965	544,963	3.50%	(124,998)
Services/Charges	3,450,759	2,516,763	28.77%	933,996
Miscellaneous	2,615	1,229	0.02%	1,386
Intergovernmental	-	92,199	0.00%	(92,199)
Capital Purchases	6,645	11,123	0.06%	(4,478)
Transfers Out	1,470,000	703,889	12.26%	766,111
Prior Period /Adjustment	5,181	-	0.04%	5,181
Intrafund Transfers	-	-	0.00%	-
Interfund Loan	-	-	0.00%	-
Intrafund Expenditures	355	-	0.00%	355
Total CE/General Fund Expenses	11,992,878	10,518,613	100%	1,474,265

2021 Expenses by Object Code



**CURRENT EXPENSE/GENERAL FUND
EXPENSES BY OBJECT CODE DETAIL
AS OF 08/31/2021 (66.67%)
INCLUDES BUDGET AMENDMENT #2**

	Budget	Actual	% of Budget	% of Total Actual
Salaries/Wages	7,506,870	4,650,094	62%	38.77%
Salaries /Wages- Overtime	258,645	128,640	50%	1.07%
Benefits	3,077,509	1,858,624	60%	15.50%
Operating Supplies/Materials	729,413	186,000	25%	1.55%
Fuel	126,950	56,400	44%	0.47%
Items Purchased for Inventory or Resale	23,830	2,942	12%	0.02%
Small Tools & Equipment	235,910	174,623	74%	1.46%
Services/Professional Services	3,284,658	2,099,541	64%	17.51%
Communications	279,664	82,356	29%	0.69%
Travel	84,067	11,419	14%	0.10%
Advertising	56,435	30,459	54%	0.25%
Rentals & Leases	283,640	176,282	62%	1.47%
Insurance/Bonds	800,425	712,533	89%	5.94%
Public Utilities	253,000	157,004	62%	1.31%
Repairs & Maintenance	308,093	181,164	59%	1.51%
Miscellaneous	15,150	2,616	17%	0.02%
Intergovernmental Services/Payments	800	-	0%	0.00%
Interfund Transfers	1,674,182	1,470,000	88%	12.26%
Interfund Loan	-	-	0%	0.00%
Capital Outlay	10,000	6,645	66%	0.06%
Prior Period Adjustments	-	5,181	0%	0.04%
Intrafund Payments	555	355	64%	0.00%
Current Expense Expenditure Totals	19,009,796	11,992,878	63%	100.00%

CURRENT EXPENSE/GENERAL FUND
SALARIES AND BENEFITS BY DEPARTMENT
AS OF 08/31/2021 (66.67%)
INCLUDES BUDGET AMENDMENT #2

	Budget	Actual	% of Budget
009 - Commissioners	481,081	311,153	65%
010 - General Government	83,250	49,001	59%
012 - Admin Services	88,595	49,553	56%
013- Human Resources	241,142	141,200	59%
020 - Superior Court	180,699	116,128	64%
030- District Court	844,813	542,543	64%
040- Clerk	295,624	177,616	60%
050 - Treasurer	425,776	273,829	64%
060 - Auditor	936,412	482,247	51%
080 - Assessor	430,232	247,162	57%
100 - Prosecuting Attorney	750,145	485,702	65%
105 - Child Support Enforcement	103,695	30,690	30%
120 - Facilities Management	348,502	222,418	64%
140 - Sheriff	3,220,026	1,984,665	62%
170 - Juvenile Services	390,882	259,556	66%
200 - Weed Control	74,986	49,513	66%
220 - Coroner	137,435	82,648	60%
240 - County Extension	85,543	52,066	61%
260 - Emergency Management	201,524	123,016	61%
280 - Public Health	708,160	446,399	63%
300 - Fair	222,328	131,785	59%
310- Parks and Recreation	189,034	115,204	61%
320 - Information Technology	403,140	263,264	65%
Current Expense Expenditure Totals	10,843,024	6,637,358	61%

**NON-CURRENT EXPENSE
SALARIES AND BENEFITS BY FUND
AS OF 08/31/2021 (66.67%)
INCLUDES BUDGET AMENDMENT #2**

	Budget	Actual	% of Budget
102 - Building and Development	152,961	96,307	63%
103 - Countywide Planning	229,271	141,890	62%
104 - Developmental Services	98,712	61,988	63%
110 - County Road	4,961,300	2,782,555	56%
117 - Boating Safety	56,000	33,153	59%
122 - Sheriff K-9 Unit	1,000	-	0%
123 - Paths and Trails	38,661	25,573	66%
126 - Treasurer M&O	12,600	-	0%
127 - Quad-City Task Force	65,844	43,090	65%
128 - Crime Victims/Witness	96,929	59,374	61%
134 - Elections Reserve	-	42,538	
135 - Prosecutor STOP Grant	17,521	14,203	81%
138 - Federal Equitable Sharing	5,000	-	0%
143 - Trial Court Improvement	-	5,640	
144 - Emergency Communication	215,931	144,070	67%
400 - Solid Waste	1,012,450	467,315	46%
410 - Solid Waste Reserve	15,000	-	0%
501 - Equipment Rental & Revolving	889,750	370,165	42%
511 - Unemployment Insurance	25,000	11,456	46%
Non-CE Expenditure Totals	7,893,930	4,299,317	54%

Cash & Investment Trends - August					
	August 2021	August 2020	August 2019	August 2018	August 2017
001 Current Expense	12,026,453	11,518,000	10,801,774	7,973,032	6,216,148
102 Building & Development	110,844	50,362	64,598	104,108	142,210
103 CW Planning	116,873	93,647	52,282	93,038	116,076
110 County Road	4,736,697	4,019,311	4,272,350	5,237,622	5,042,645
112 Public Facilities	2,382,879	3,817,198	3,909,332	4,580,202	4,002,300
133 Commissioners Special Revenue	342,608	609,664	459,664	406,160	324,925
144 Emergency Communications	693,804	495,789	468,595	961,404	950,787
146 American Rescue Plan Act	4,866,058	-	-	-	-
100 Special Revenue Other	3,620,234	3,205,899	2,877,234	2,970,217	2,938,323
200 Debt Service	112,364	322,700	322,700	126,891	131,657
300 Capital Projects	2,377,610	1,739,660	2,600,132	1,884,007	1,848,779
400 Solid Waste	2,971,701	3,154,443	3,235,095	2,679,686	2,999,232
410 Solid Waste Reserve	1,965,015	1,782,775	1,643,996	1,700,617	1,756,277
501 ER&R	2,878,358	1,986,561	3,044,349	2,879,776	2,917,902
511 Unemployment	153,569	168,298	187,228	201,852	225,114
515 IT - dissolved 2019	-	-	-	430,602	397,915
TOTAL	39,355,067	32,964,307	33,939,329	32,229,214	30,010,290