

WHITMAN COUNTY MONTHLY FINANCIAL REPORT

October 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 10/31/2021 (83.33%) | | | | | | | | |
| Includes Budget Amendment #3 | | | | | | | | |
| | Revenue | | | % | Expenditures | | | % |
| Department | 2021 Budget | 2021 Actual | Remaining | Collected | 2021 Budget | 2021 Actual | Remaining | Expended |
| Beginning Fund Balance | 1,347,763 | - | 1,347,763 | | | | - | 0.00% |
| Prior Period Adjustment | - | 3,464 | | 0.00% | | 5,181 | | |
| BoCC | - | | - | 0.00% | 503,117 | 404,366 | 98,751 | 80.37% |
| General Government | 2,040,800 | 1,531,122 | 509,678 | 75.03% | 4,250,714 | 3,551,763 | 698,951 | 83.56% |
| Administrative Services | 859,903 | 445,597 | 414,306 | 51.82% | 501,708 | 230,737 | 270,971 | 45.99% |
| Human Resources | 2,000 | 1,115 | 885 | 55.75% | 244,642 | 175,706 | 68,936 | 71.82% |
| Superior Court | 12,973 | 13,037 | (64) | 100.49% | 260,521 | 196,211 | 64,310 | 75.31% |
| District Court | 692,000 | 577,445 | 114,555 | 83.45% | 912,613 | 724,120 | 188,493 | 79.35% |
| Clerk | 166,205 | 123,266 | 42,939 | 74.17% | 379,447 | 241,929 | 137,518 | 63.76% |
| Treasurer | 10,116,132 | 9,597,812 | 518,320 | 94.88% | 476,776 | 353,500 | 123,276 | 74.14% |
| Auditor | 630,950 | 629,176 | 1,774 | 99.72% | 1,218,072 | 757,000 | 461,072 | 62.15% |
| Assessor | - | 6 | - | 0.00% | 464,932 | 332,033 | 132,899 | 71.42% |
| Prosecuting Attorney | 133,838 | 92,523 | 41,315 | 69.13% | 811,700 | 641,809 | 169,891 | 79.07% |
| Child Support Enforcement | 111,350 | 56,430 | 54,920 | 50.68% | 111,350 | 43,711 | 67,639 | 39.26% |
| Facilities Management | - | 194 | | 0.00% | 745,902 | 518,535 | 227,367 | 69.52% |
| Sheriff | 536,600 | 463,317 | 73,283 | 86.34% | 4,174,226 | 2,988,854 | 1,185,372 | 71.60% |
| Juvenile | 144,293 | 119,906 | 24,387 | 83.10% | 583,442 | 466,142 | 117,300 | 79.90% |
| Weed | 1,350 | 1,350 | - | 100.00% | 92,985 | 71,827 | 21,158 | 77.25% |
| Coroner | 6,000 | 5,970 | 30 | 99.50% | 195,135 | 138,773 | 56,362 | 71.12% |
| Extension | 600 | 802 | (202) | 133.67% | 145,228 | 106,824 | 38,404 | 73.56% |
| Emergency Management | 137,827 | 71,178 | 66,649 | 51.64% | 347,524 | 220,370 | 127,154 | 63.41% |
| Health | 2,023,331 | 2,019,482 | 3,849 | 99.81% | 1,115,453 | 741,445 | 374,008 | 66.47% |
| Fair | 347,012 | 217,675 | 129,337 | 62.73% | 668,416 | 444,484 | 223,932 | 66.50% |
| Parks & Rec | 15,000 | 20,170 | (5,170) | 134.47% | 261,134 | 211,136 | 49,998 | 80.85% |
| IT | 43,500 | 20,411 | - | 0.00% | 904,390 | 779,567 | 124,823 | 86.20% |
| TOTALS | 19,369,427 | 16,011,448 | 3,338,554 | 82.66% | 19,369,427 | 14,346,023 | 5,023,404 | 74.07% |

**CURRENT EXPENSE & COUNTY-WIDE
CASH AND DEBT
AS OF 10/31/2021 (83.33%)**

CASH/INVESTMENTS

Current Expense/General Fund

| | October 2021 | October 2020 | October 2019 | October 2018 | October 2017 |
|---|-------------------|-------------------|-------------------|-------------------|------------------|
| Cash | 10,820,301 | 8,317,521 | 10,764,999 | 8,844,671 | 6,407,230 |
| Reserve (Investment) | 2,819,029 | 2,819,029 | 1,419,029 | 1,219,029 | 1,169,029 |
| Total Current Expense Cash & Investments | 13,639,330 | 11,136,550 | 12,184,028 | 10,063,700 | 7,576,259 |

County-Wide

| | October 2021 | October 2020 | October 2019 | October 2018 | October 2017 |
|---|-------------------|-------------------|-------------------|-------------------|-------------------|
| Cash | 34,747,133 | 27,602,737 | 27,264,624 | 28,681,354 | 27,123,108 |
| Investments | 7,515,448 | 7,056,848 | 6,741,978 | 4,368,726 | 4,403,605 |
| Total County-Wide Cash & Investments | 42,262,581 | 34,659,585 | 34,006,602 | 33,050,080 | 31,526,713 |

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 | | \$ 863,188 | as of 10/31/2021 |
| Landfill Closure and Post Closure | | \$ 1,700,000 | |
| Emergency Comm Capital Lease | | \$ 761,247 | 7/20/2025 |

| | | | |
|-------------------------------|--|---------------------|--|
| Total County-Wide Debt | | \$ 6,249,048 | |
|-------------------------------|--|---------------------|--|

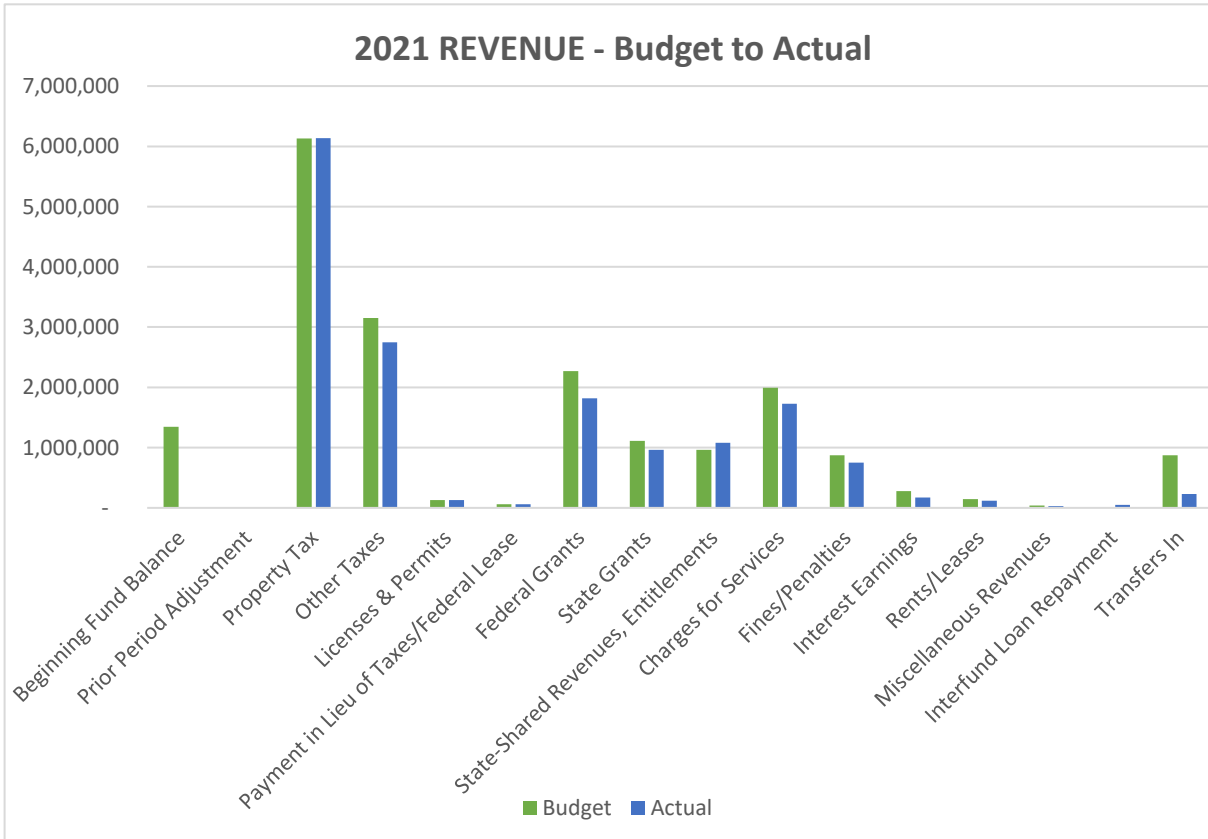
CURRENT EXPENSE/GENERAL FUND

REVENUES BY CATEGORY

AS OF 10/31/2021 (83.33%)

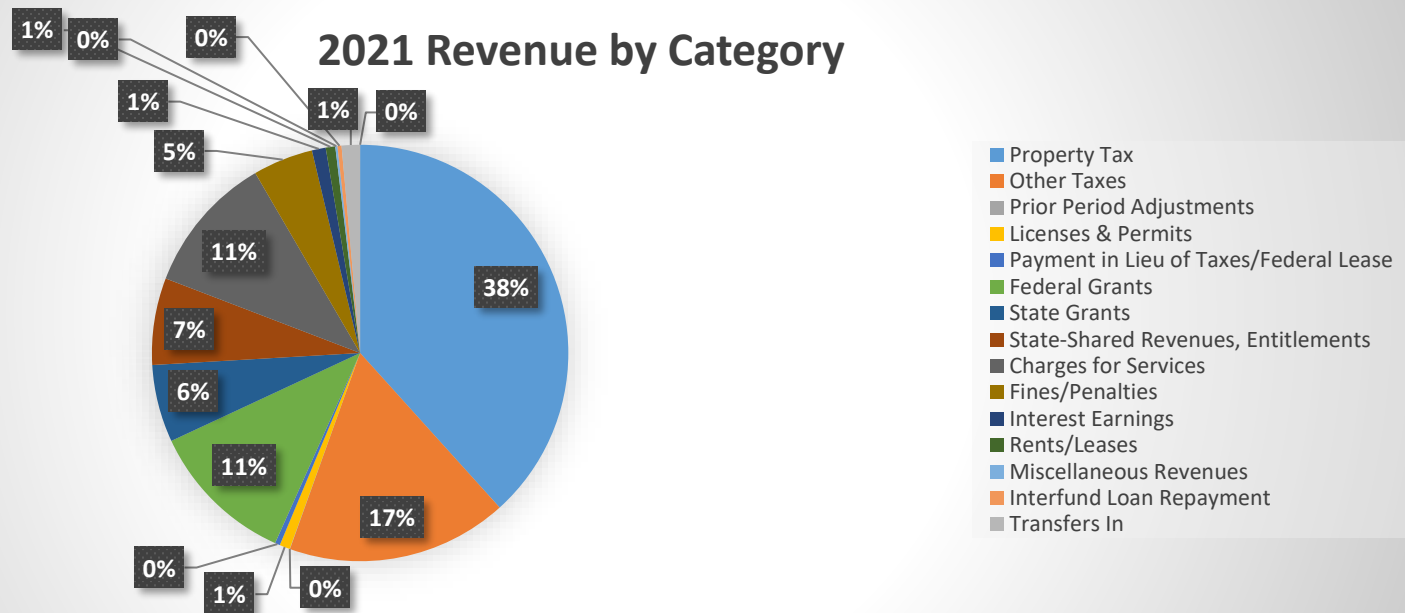
INCLUDES BUDGET AMENDMENT #3

| Revenue | Budget | Actual | % received |
|--|-------------------|-------------------|---------------|
| Beginning Fund Balance | 1,347,763 | - | 0.00% |
| Prior Period Adjustment | - | 3,464 | 0.00% |
| Property Tax | 6,132,432 | 6,134,054 | 100.03% |
| Other Taxes | 3,153,500 | 2,748,104 | 87.14% |
| Licenses & Permits | 130,500 | 129,712 | 99.40% |
| Payment in Lieu of Taxes/Federal Lease | 61,500 | 62,378 | 101.43% |
| Federal Grants | 2,267,219 | 1,820,332 | 80.29% |
| State Grants | 1,110,013 | 963,255 | 86.78% |
| State-Shared Revenues, Entitlements | 961,256 | 1,079,860 | 112.34% |
| Charges for Services | 1,995,384 | 1,725,520 | 86.48% |
| Fines/Penalties | 871,450 | 749,092 | 85.96% |
| Interest Earnings | 279,000 | 172,010 | 61.65% |
| Rents/Leases | 145,867 | 118,103 | 80.97% |
| Miscellaneous Revenues | 39,206 | 27,525 | 70.21% |
| Interfund Loan Repayment | - | 50,000 | 0.00% |
| Transfers In | 874,337 | 228,039 | 26.08% |
| Insurance Recoveries | - | - | - |
| Total CE/General Fund Revenue | 19,369,427 | 16,011,448 | 82.66% |



**CURRENT EXPENSE/GENERAL FUND
REVENUES BY CATEGORY/% of TOTAL
AS OF 10/31/2021 (83.33%)**

| | 2021 Actual | 2020 Actual | % on 2021 | Difference |
|--|-------------------|-------------------|----------------|----------------|
| Property Tax | 6,134,054 | 5,983,743 | 38.31% | 150,311 |
| Other Taxes | 2,748,104 | 2,892,967 | 17.16% | (144,863) |
| Prior Period Adjustments | 3,464 | 275 | 0.02% | 3,189 |
| Licenses & Permits | 129,712 | 126,296 | 0.81% | 3,416 |
| Payment in Lieu of Taxes/Federal Lease | 62,378 | 61,486 | 0.39% | 892 |
| Federal Grants | 1,820,332 | 1,764,030 | 11.37% | 56,302 |
| State Grants | 963,255 | 754,595 | 6.02% | 208,660 |
| State-Shared Revenues, Entitlements | 1,079,860 | 971,531 | 6.74% | 108,329 |
| Charges for Services | 1,725,520 | 1,517,021 | 10.78% | 208,499 |
| Fines/Penalties | 749,092 | 776,406 | 4.68% | (27,314) |
| Interest Earnings | 172,010 | 336,279 | 1.07% | (164,269) |
| Rents/Leases | 118,103 | 34,968 | 0.74% | 83,135 |
| Miscellaneous Revenues | 27,525 | 25,550 | 0.17% | 1,975 |
| Interfund Loan Repayment | 50,000 | 8,125 | 0.31% | 41,875 |
| Transfers In | 228,039 | 71,182 | 1.42% | 156,857 |
| Insurance Recoveries | - | - | 0.00% | - |
| Total CE/General Fund Revenue | 16,011,448 | 15,324,454 | 100.00% | 686,994 |

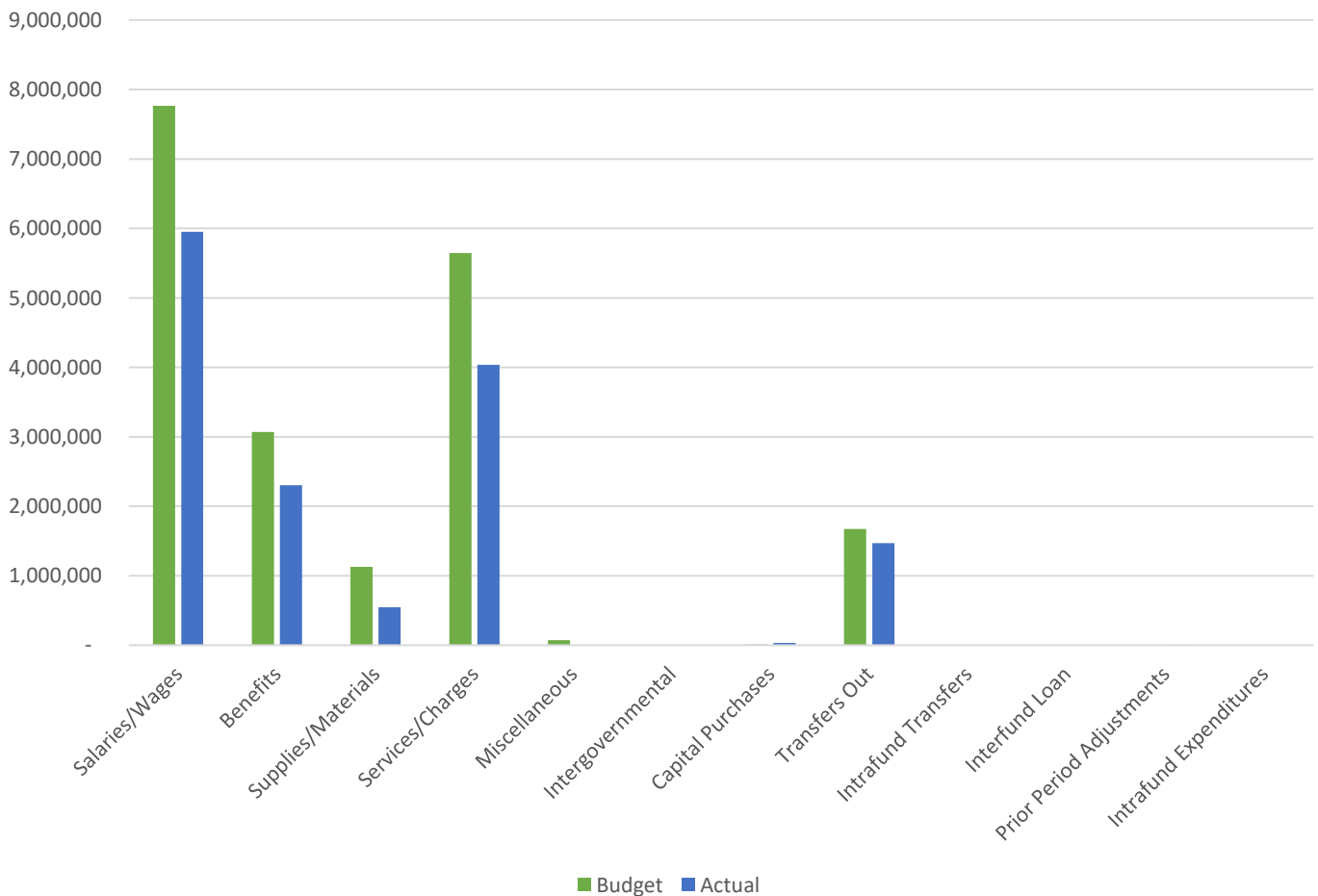


**CURRENT EXPENSE/GENERAL FUND
EXPENSES BY CATEGORY
AS OF 10/31/2021 (83.33%)**

INCLUDES BUDGET AMENDMENT #3

| Expenses | Budget | Actual | % spent |
|---------------------------------------|-------------------|-------------------|----------------|
| Salaries/Wages | 7,764,405 | 5,950,305 | 76.64% |
| Benefits | 3,069,775 | 2,300,929 | 74.95% |
| Supplies/Materials | 1,129,956 | 546,774 | 48.39% |
| Services/Charges | 5,645,604 | 4,037,644 | 71.52% |
| Miscellaneous | 74,150 | 2,809 | 3.79% |
| Intergovernmental | 800 | - | 0.00% |
| Capital Purchases | 10,000 | 32,026 | 320.26% |
| 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 | 19,369,427 | 14,346,023 | 74.07% |

2021 Expenses by Category



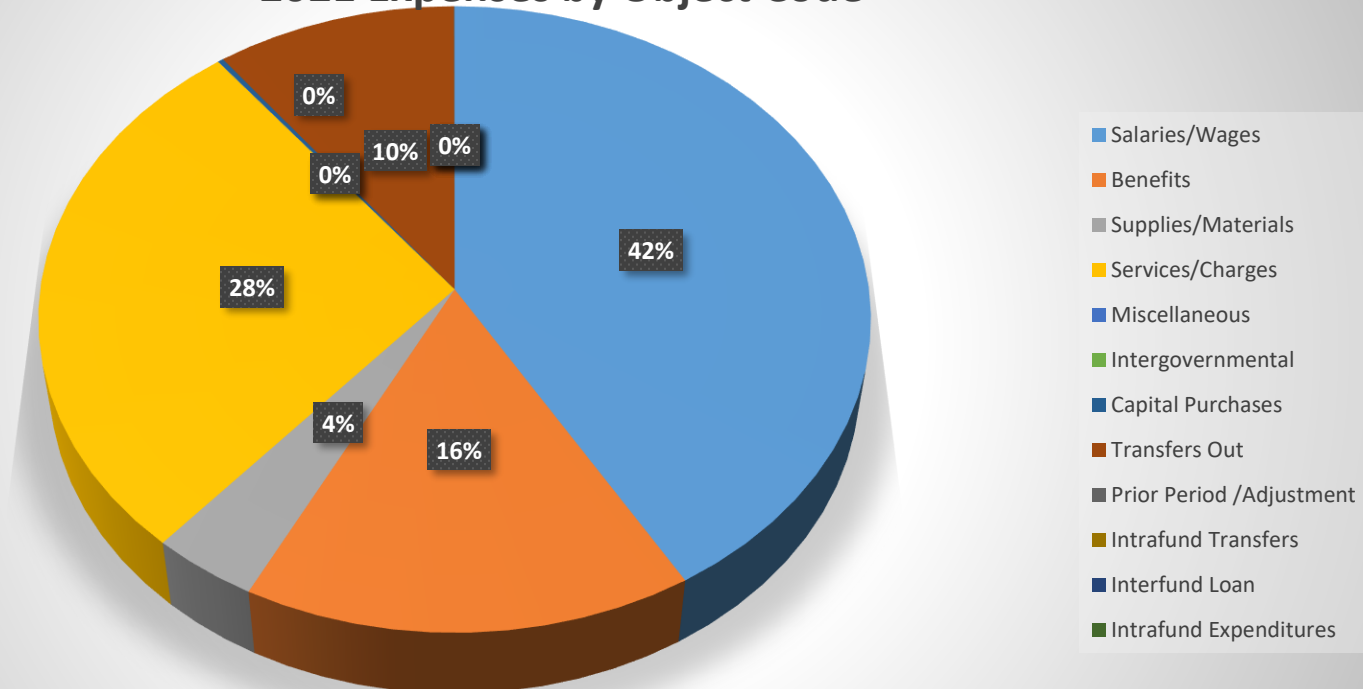
CURRENT EXPENSE/GENERAL FUND

EXPENSES BY OBJECT CODE

AS OF 10/31/2021 (83.33%)

| Expenses | 2021 Actual | 2020 Actual | % on 2021 | Difference |
|---------------------------------------|-------------------|-------------------|-----------|-------------|
| Salaries/Wages | 5,950,305 | 5,957,240 | 41.48% | (6,935) |
| Benefits | 2,300,929 | 2,352,421 | 16.04% | (51,492) |
| Supplies/Materials | 546,774 | 720,227 | 3.81% | (173,453) |
| Services/Charges | 4,037,644 | 4,107,875 | 28.14% | (70,231) |
| Miscellaneous | 2,809 | 1,493 | 0.02% | 1,316 |
| Intergovernmental | - | 417,316 | 0.00% | (417,316) |
| Capital Purchases | 32,026 | 238,676 | 0.22% | (206,650) |
| Transfers Out | 1,470,000 | 2,483,839 | 10.25% | (1,013,839) |
| Prior Period /Adjustment | 5,181 | 407 | 0.04% | 4,774 |
| Intrafund Transfers | - | - | 0.00% | - |
| Interfund Loan | - | - | 0.00% | - |
| Intrafund Expenditures | 355 | - | 0.00% | 355 |
| Total CE/General Fund Expenses | 14,346,023 | 16,279,494 | 100% | (1,933,471) |

2021 Expenses by Object Code



**CURRENT EXPENSE/GENERAL FUND
EXPENSES BY OBJECT CODE DETAIL
AS OF 10/31/2021 (83.33%)
INCLUDES BUDGET AMENDMENT #3**

| | Budget | Actual | % of Budget | % of Total Actual |
|---|-------------------|-------------------|------------------------|------------------------------|
| Salaries/Wages | 7,504,524 | 5,784,156 | 77% | 40.32% |
| Salaries /Wages- Overtime | 259,881 | 166,149 | 64% | 1.16% |
| Benefits | 3,069,775 | 2,300,929 | 75% | 16.04% |
| Operating Supplies/Materials | 697,983 | 251,748 | 36% | 1.75% |
| Fuel | 127,100 | 74,345 | 58% | 0.52% |
| Items Purchased for Inventory or Resale | 23,830 | 11,924 | 50% | 0.08% |
| Small Tools & Equipment | 281,043 | 208,758 | 74% | 1.46% |
| Services/Professional Services | 3,518,501 | 2,538,072 | 72% | 17.69% |
| Communications | 279,987 | 110,471 | 39% | 0.77% |
| Travel | 87,263 | 21,271 | 24% | 0.15% |
| Advertising | 62,335 | 35,817 | 57% | 0.25% |
| Rentals & Leases | 283,700 | 228,368 | 80% | 1.59% |
| Insurance/Bonds | 800,425 | 718,749 | 90% | 5.01% |
| Public Utilities | 253,000 | 186,497 | 74% | 1.30% |
| Repairs & Maintenance | 360,393 | 198,398 | 55% | 1.38% |
| Miscellaneous | 74,150 | 2,809 | 4% | 0.02% |
| Intergovernmental Services/Payments | 800 | - | 0% | 0.00% |
| Interfund Transfers | 1,674,182 | 1,470,000 | 88% | 10.25% |
| Interfund Loan | - | - | 0% | 0.00% |
| Capital Outlay | 10,000 | 32,026 | 320% | 0.22% |
| Prior Period Adjustments | - | 5,181 | 0% | 0.04% |
| Intrafund Payments | 555 | 355 | 64% | 0.00% |
| Current Expense Expenditure Totals | 19,369,427 | 14,346,023 | 74% | 100.00% |

**CURRENT EXPENSE/GENERAL FUND
SALARIES AND BENEFITS BY DEPARTMENT
AS OF 10/31/2021 (83.33%)
INCLUDES BUDGET AMENDMENT #3**

| | Budget | Actual | % of Budget |
|---|-------------------|------------------|------------------------|
| 009 - Commissioners | 486,717 | 393,363 | 81% |
| 010 - General Government | 83,250 | 57,539 | 69% |
| 012 - Admin Services | 77,975 | 62,782 | 81% |
| 013- Human Resources | 241,142 | 173,461 | 72% |
| 020 - Superior Court | 180,699 | 144,316 | 80% |
| 030- District Court | 844,813 | 663,000 | 78% |
| 040- Clerk | 291,278 | 228,278 | 78% |
| 050 - Treasurer | 425,776 | 325,142 | 76% |
| 060 - Auditor | 936,412 | 614,498 | 66% |
| 080 - Assessor | 430,232 | 315,169 | 73% |
| 100 - Prosecuting Attorney | 750,145 | 603,653 | 80% |
| 105 - Child Support Enforcement | 103,695 | 38,227 | 37% |
| 120 - Facilities Management | 348,502 | 276,434 | 79% |
| 140 - Sheriff | 3,220,026 | 2,463,031 | 76% |
| 170 - Juvenile Services | 391,368 | 323,743 | 83% |
| 200 - Weed Control | 74,986 | 61,720 | 82% |
| 220 - Coroner | 137,435 | 103,595 | 75% |
| 240 - County Extension | 85,543 | 65,833 | 77% |
| 260 - Emergency Management | 201,524 | 154,529 | 77% |
| 280 - Public Health | 708,160 | 538,320 | 76% |
| 300 - Fair | 222,328 | 174,433 | 78% |
| 310- Parks and Recreation | 189,034 | 142,833 | 76% |
| 320 - Information Technology | 403,140 | 327,335 | 81% |
| Current Expense Expenditure Totals | 10,834,180 | 8,251,234 | 76% |

**NON-CURRENT EXPENSE
SALARIES AND BENEFITS BY FUND
AS OF 10/31/2021 (83.33%)
INCLUDES BUDGET AMENDMENT #3**

| | Budget | Actual | % of Budget |
|------------------------------------|------------------|------------------|------------------------|
| 102 - Building and Development | 152,961 | 114,292 | 75% |
| 103 - Countywide Planning | 229,271 | 175,215 | 76% |
| 104 - Developmental Services | 98,712 | 77,390 | 78% |
| 110 - County Road | 4,961,300 | 3,452,190 | 70% |
| 117 - Boating Safety | 56,000 | 45,258 | 81% |
| 122 - Sheriff K-9 Unit | 1,000 | - | 0% |
| 123 - Paths and Trails | 38,661 | 30,997 | 80% |
| 126 - Treasurer M&O | 12,600 | - | 0% |
| 127 - Quad-City Task Force | 65,844 | 53,772 | 82% |
| 128 - Crime Victims/Witness | 96,929 | 75,149 | 78% |
| 134 - Elections Reserve | - | 45,275 | |
| 135 - Prosecutor STOP Grant | 17,521 | 16,608 | 95% |
| 138 - Federal Equitable Sharing | 5,000 | - | 0% |
| 143 - Trial Court Improvement | - | 5,640 | |
| 144 - Emergency Communication | 215,931 | 179,544 | 83% |
| 400 - Solid Waste | 1,012,450 | 582,331 | 58% |
| 410 - Solid Waste Reserve | 15,000 | - | 0% |
| 501 - Equipment Rental & Revolving | 889,750 | 451,957 | 51% |
| 511 - Unemployment Insurance | 25,000 | 11,556 | 46% |
| Non-CE Expenditure Totals | 7,893,930 | 5,317,174 | 67% |

| Cash & Investment Trends - October | | | | | |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|
| | October 2021 | October 2020 | October 2019 | October 2018 | October 2017 |
| 001 Current Expense | 13,639,330 | 11,136,550 | 12,184,028 | 10,063,700 | 7,576,259 |
| 102 Building & Development | 102,535 | 100,570 | 57,777 | 110,969 | 131,691 |
| 103 CW Planning | 80,039 | 213,409 | 86,842 | 45,865 | 89,364 |
| 110 County Road | 5,814,001 | 3,917,996 | 4,471,489 | 4,606,323 | 5,343,963 |
| 112 Public Facilities | 1,441,417 | 4,052,383 | 3,423,169 | 4,720,367 | 4,131,364 |
| 133 Commissioners Special Revenue | 342,608 | 609,664 | 459,664 | 379,579 | 324,925 |
| 144 Emergency Communications | 806,458 | 594,438 | 567,553 | 1,062,589 | 942,823 |
| 146 American Rescue Plan Act | 4,757,379 | - | - | - | - |
| 100 Special Revenue Other | 3,621,072 | 3,309,069 | 2,811,375 | 2,883,383 | 2,871,488 |
| 200 Debt Service | 28,918 | 239,255 | 239,255 | 406,146 | 48,221 |
| 300 Capital Projects | 2,746,087 | 3,177,108 | 1,812,901 | 1,543,802 | 1,859,346 |
| 400 Solid Waste | 3,764,516 | 3,015,698 | 3,080,133 | 2,567,464 | 2,751,239 |
| 410 Solid Waste Reserve | 1,999,977 | 1,808,262 | 1,672,799 | 1,615,214 | 1,722,147 |
| 501 ER&R | 2,964,776 | 2,320,158 | 2,952,390 | 2,471,179 | 3,157,788 |
| 511 Unemployment | 153,468 | 165,025 | 187,227 | 201,853 | 224,441 |
| 515 IT - dissolved 2019 | - | - | - | 371,647 | 351,654 |
| TOTAL | 42,262,581 | 34,659,585 | 34,006,602 | 33,050,080 | 31,526,713 |