

WHITMAN COUNTY MONTHLY FINANCIAL REPORT

December 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 12/31/2021 (100%)								
Includes Budget Amendment #4								
	<i>Revenue</i>				<i>Expenditures</i>			
Department	2021 Budget	2021 Actual	Remaining	% Collected	2021 Budget	2021 Actual	Remaining	% Expended
Beginning Fund Balance	1,264,538	-	1,264,538				-	0.00%
Prior Period Adjustment	-	11,013		0.00%		5,181		
BoCC	-		-	0.00%	508,617	482,633	25,984	94.89%
General Government	2,133,525	2,223,915	(90,390)	104.24%	4,250,714	4,079,695	171,019	95.98%
Administrative Services	651,903	598,783	53,120	91.85%	307,708	297,294	10,414	96.62%
Human Resources	2,000	1,115	885	55.75%	244,642	215,878	28,764	88.24%
Superior Court	12,973	15,603	(2,630)	120.27%	260,521	239,500	21,021	91.93%
District Court	782,450	749,000	33,450	95.72%	1,003,063	868,517	134,546	86.59%
Clerk	196,205	159,577	36,628	81.33%	399,447	355,701	43,746	89.05%
Treasurer	10,116,132	11,047,093	(930,961)	109.20%	476,776	415,157	61,619	87.08%
Auditor	630,950	690,736	(59,786)	109.48%	1,218,072	931,084	286,988	76.44%
Assessor	-	6	-	0.00%	464,932	405,086	59,846	87.13%
Prosecuting Attorney	133,838	110,662	23,176	82.68%	811,700	760,787	50,913	93.73%
Child Support Enforcement	111,350	65,448	45,902	58.78%	111,350	50,324	61,026	45.19%
Facilities Management	-	194		0.00%	745,902	661,933	83,969	88.74%
Sheriff	536,600	570,894	(34,294)	106.39%	4,174,226	3,647,688	526,538	87.39%
Juvenile	144,293	138,093	6,200	95.70%	583,442	561,799	21,643	96.29%
Weed	1,350	1,892	(542)	140.15%	92,985	87,817	5,168	94.44%
Coroner	6,000	5,970	30	99.50%	195,135	188,073	7,062	96.38%
Extension	600	802	(202)	133.67%	145,228	135,563	9,665	93.34%
Emergency Management	137,827	76,235	61,592	55.31%	347,524	289,146	58,378	83.20%
Health	2,023,331	2,310,811	(287,480)	114.21%	1,115,453	914,225	201,228	81.96%
Fair	347,012	219,534	127,478	63.26%	668,416	508,866	159,550	76.13%
Parks & Rec	15,000	20,265	(5,265)	135.10%	261,134	255,613	5,521	97.89%
IT	43,500	50,744	-	0.00%	904,390	901,980	2,410	99.73%
TOTALS	19,291,377	19,068,385	241,449	98.84%	19,291,377	17,259,540	2,031,837	89.47%

**CURRENT EXPENSE & COUNTY-WIDE
CASH AND DEBT
AS OF 12/31/2021**

CASH/INVESTMENTS

Current Expense/General Fund

	December 2021	December 2020	December 2019	December 2018	December 2017
Cash	10,963,646	9,154,488	10,672,580	8,756,755	6,885,740
Reserve (Investment)	2,819,029	2,819,029	1,419,029	1,219,029	1,169,029
Total Current Expense Cash & Investments	13,782,675	11,973,517	12,091,609	9,975,784	8,054,769

County-Wide

	December 2021	December 2020	December 2019	December 2018	December 2017
Cash	31,987,371	27,258,318	27,003,299	28,202,791	26,217,668
Investments	7,541,502	7,087,803	7,001,975	4,390,383	4,424,499
Total County-Wide Cash & Investments	39,528,873	34,346,121	34,005,274	32,593,174	30,642,167

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 \$ 833,009 as of 12/31/2021
Landfill Closure and Post Closure \$ 1,700,000
Emergency Comm Capital Lease \$ 761,247 7/20/2025

Total County-Wide Debt \$ **6,218,869**

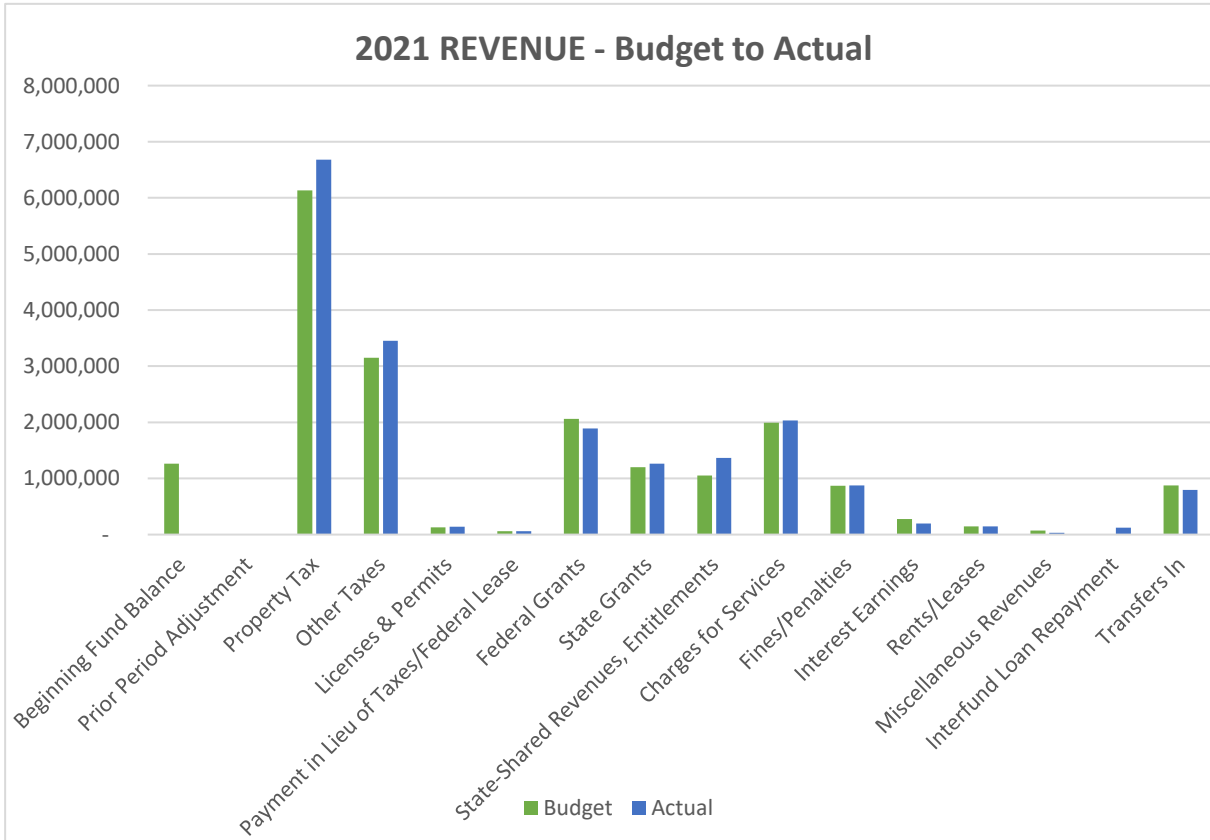
CURRENT EXPENSE/GENERAL FUND

REVENUES BY CATEGORY

AS OF 12/31/2021 (100%)

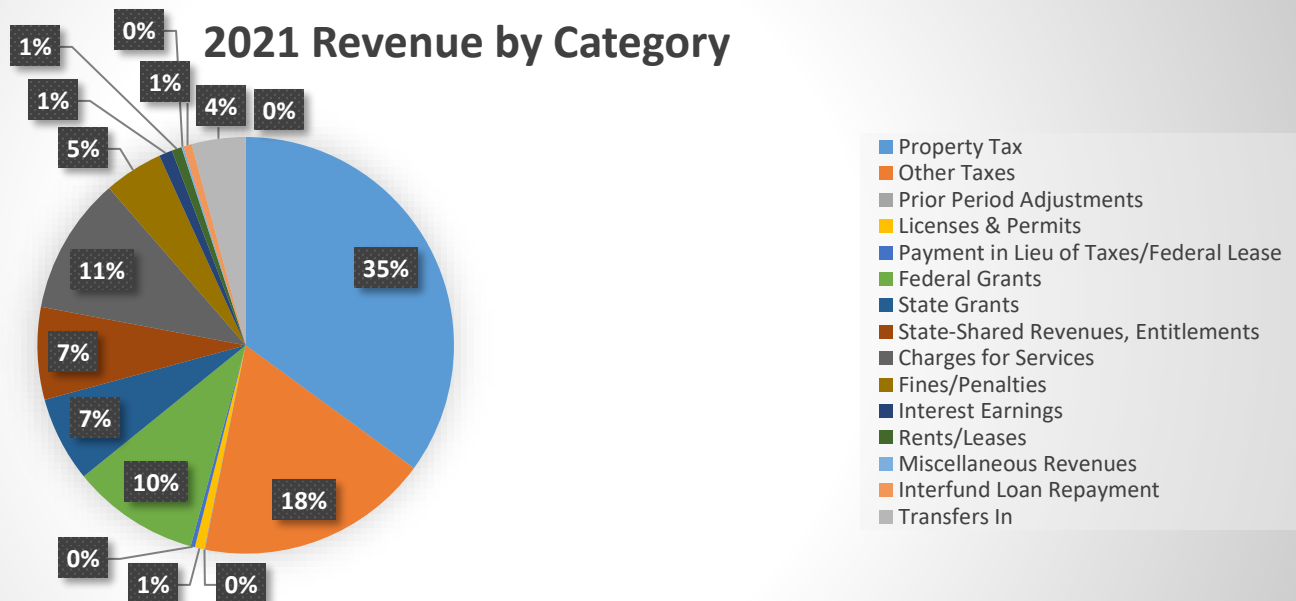
INCLUDES BUDGET AMENDMENT #4

Revenue	Budget	Actual	% received
Beginning Fund Balance	1,264,538	-	0.00%
Prior Period Adjustment	-	11,013	0.00%
Property Tax	6,132,432	6,681,285	108.95%
Other Taxes	3,153,500	3,452,189	109.47%
Licenses & Permits	130,500	139,245	106.70%
Payment in Lieu of Taxes/Federal Lease	61,500	62,378	101.43%
Federal Grants	2,059,219	1,890,157	91.79%
State Grants	1,200,463	1,261,938	105.12%
State-Shared Revenues, Entitlements	1,053,823	1,368,280	129.84%
Charges for Services	1,995,384	2,031,857	101.83%
Fines/Penalties	871,450	873,058	100.18%
Interest Earnings	279,000	198,260	71.06%
Rents/Leases	145,867	147,331	101.00%
Miscellaneous Revenues	69,364	30,582	44.09%
Interfund Loan Repayment	-	125,000	0.00%
Transfers In	874,337	795,812	91.02%
Insurance Recoveries	-	-	-
Total CE/General Fund Revenue	19,291,377	19,068,385	98.84%



**CURRENT EXPENSE/GENERAL FUND
REVENUES BY CATEGORY/% of TOTAL
AS OF 12/31/2021**

	2021 Actual	2020 Actual	2021 % of 2021 Total	2021 vs 2020 Difference
Property Tax	6,681,285	6,474,844	35.04%	206,441
Other Taxes	3,452,189	3,618,479	18.10%	(166,290)
Prior Period Adjustments	11,013	1,878	0.06%	9,135
Licenses & Permits	139,245	132,357	0.73%	6,888
Payment in Lieu of Taxes/Federal Lease	62,378	61,486	0.33%	892
Federal Grants	1,890,157	4,809,727	9.91%	(2,919,570)
State Grants	1,261,938	990,815	6.62%	271,123
State-Shared Revenues, Entitlements	1,368,280	978,396	7.18%	389,884
Charges for Services	2,031,857	1,937,124	10.66%	94,733
Fines/Penalties	873,058	989,046	4.58%	(115,988)
Interest Earnings	198,260	360,538	1.04%	(162,278)
Rents/Leases	147,331	37,739	0.77%	109,592
Miscellaneous Revenues	30,582	36,872	0.16%	(6,290)
Interfund Loan Repayment	125,000	-	0.66%	125,000
Transfers In	795,812	697,173	4.17%	98,639
Insurance Recoveries	-	-	0.00%	-
Total CE/General Fund Revenue	19,068,385	21,126,474	100.00%	(2,058,089)

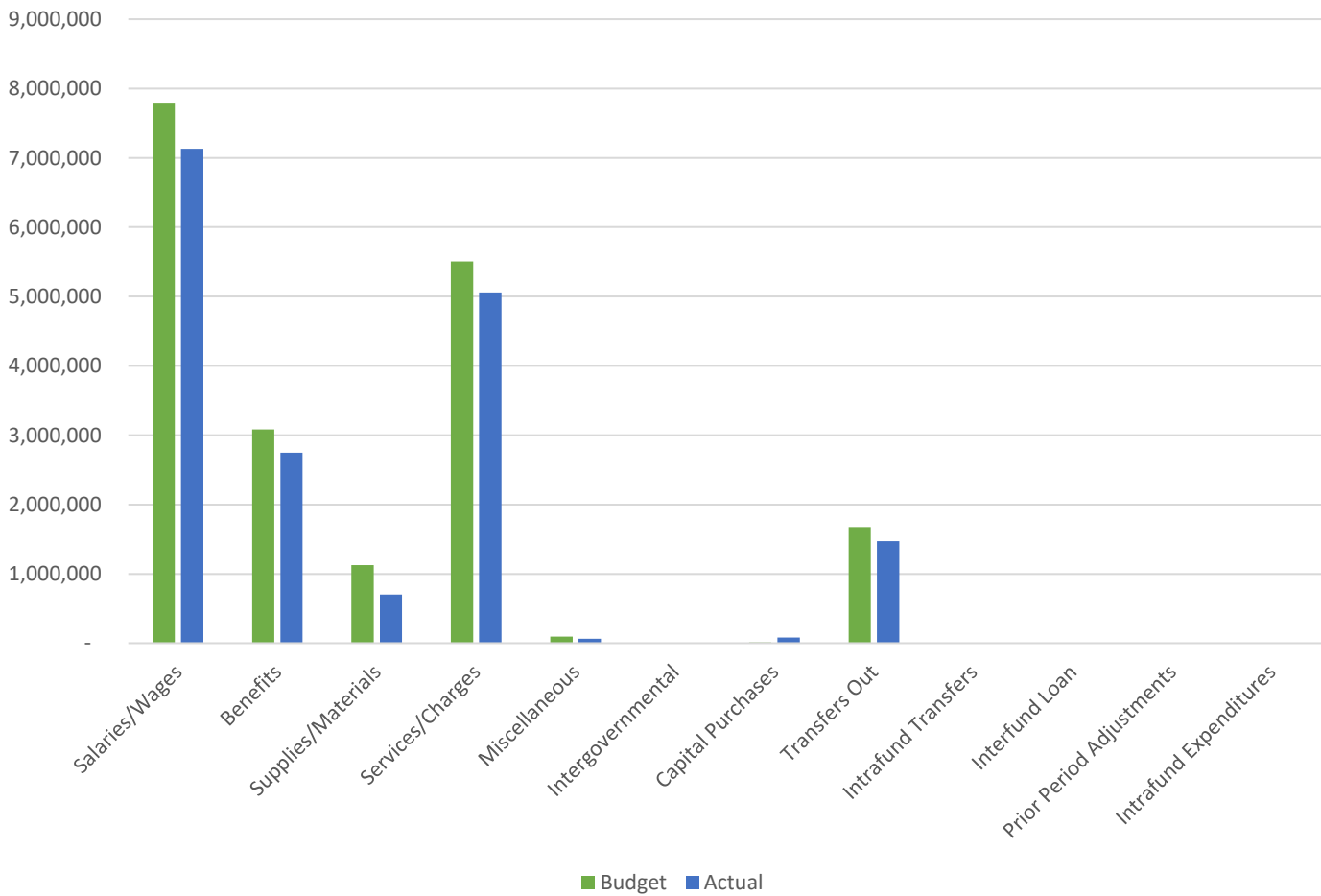


**CURRENT EXPENSE/GENERAL FUND
EXPENSES BY CATEGORY
AS OF 12/31/2021 (100%)**

INCLUDES BUDGET AMENDMENT #4

Expenses	Budget	Actual	% spent
Salaries/Wages	7,794,355	7,131,611	91.50%
Benefits	3,082,775	2,745,954	89.07%
Supplies/Materials	1,128,456	702,507	62.25%
Services/Charges	5,506,304	5,059,883	91.89%
Miscellaneous	93,950	63,973	68.09%
Intergovernmental	800	-	0.00%
Capital Purchases	10,000	80,076	800.76%
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	19,291,377	17,259,540	89.47%

2021 Expenses by Category



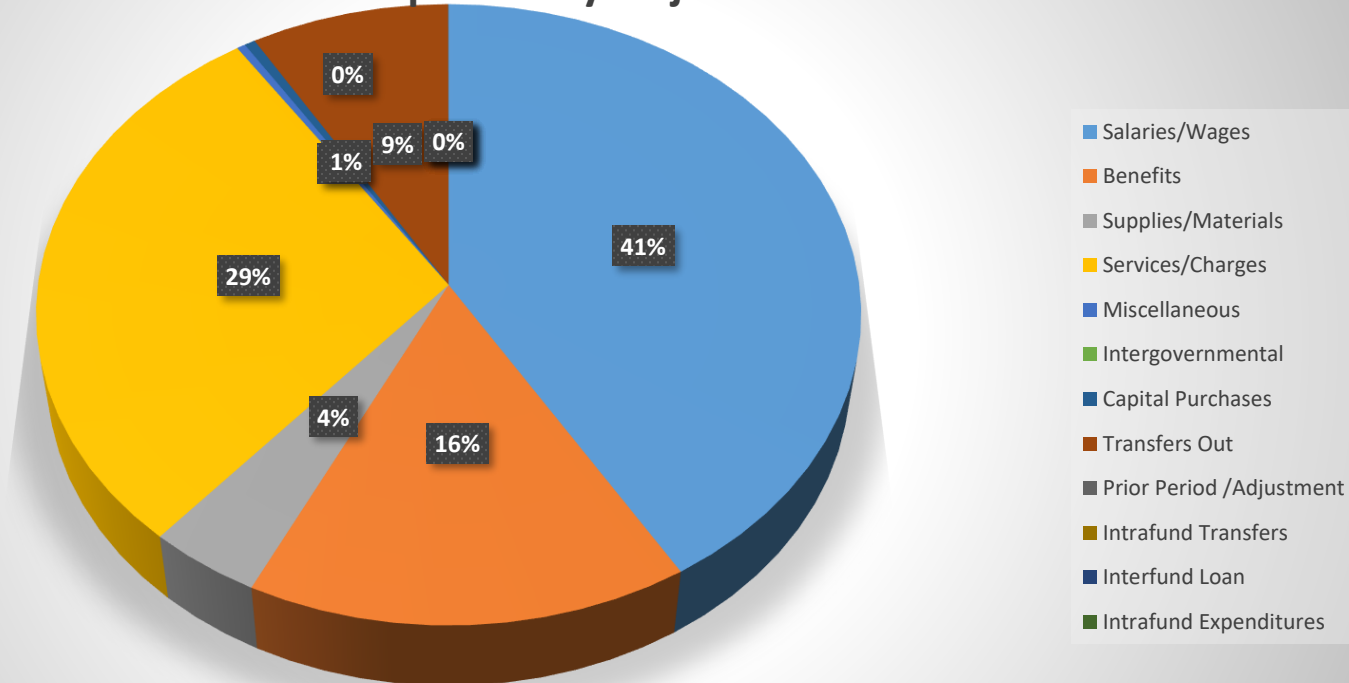
CURRENT EXPENSE/GENERAL FUND

EXPENSES BY OBJECT CODE

AS OF 12/31/2021 (100%)

Expenses	2021 Actual	2020 Actual	2021 % of 2021	2021 vs 2020
			Total	Difference
Salaries/Wages	7,131,611	7,124,559	41.32%	7,052
Benefits	2,745,954	2,818,162	15.91%	(72,208)
Supplies/Materials	702,507	1,129,050	4.07%	(426,543)
Services/Charges	5,059,883	6,970,070	29.32%	(1,910,187)
Miscellaneous	63,973	2,232	0.37%	61,741
Intergovernmental	-	483,321	0.00%	(483,321)
Capital Purchases	80,076	222,607	0.46%	(142,531)
Transfers Out	1,470,000	2,483,839	8.52%	(1,013,839)
Prior Period /Adjustment	5,181	406	0.03%	4,775
Intrafund Transfers	-	-	0.00%	-
Interfund Loan	-	-	0.00%	-
Intrafund Expenditures	355	10,249	0.00%	(9,894)
Total CE/General Fund Expenses	17,259,540	21,244,495	100%	(3,984,955)

2021 Expenses by Object Code



**CURRENT EXPENSE/GENERAL FUND
EXPENSES BY OBJECT CODE DETAIL
AS OF 12/31/2021 (100%)
INCLUDES BUDGET AMENDMENT #4**

	Budget	Actual	% of Budget	% of Total Actual
Salaries/Wages	7,534,474	6,919,638	92%	40.09%
Salaries /Wages- Overtime	259,881	211,974	82%	1.23%
Benefits	3,082,775	2,745,954	89%	15.91%
Operating Supplies/Materials	697,183	345,390	50%	2.00%
Fuel	126,400	90,385	72%	0.52%
Items Purchased for Inventory or Resale	23,830	14,897	63%	0.09%
Small Tools & Equipment	281,043	251,836	90%	1.46%
Services/Professional Services	3,380,751	3,292,721	97%	19.08%
Communications	279,987	160,904	57%	0.93%
Travel	86,163	30,282	35%	0.18%
Advertising	61,885	65,109	105%	0.38%
Rentals & Leases	283,700	285,647	101%	1.66%
Insurance/Bonds	800,425	725,289	91%	4.20%
Public Utilities	253,000	237,361	94%	1.38%
Repairs & Maintenance	360,393	262,568	73%	1.52%
Miscellaneous	93,950	63,973	68%	0.37%
Intergovernmental Services/Payments	800	-	0%	0.00%
Interfund Transfers	1,674,182	1,470,000	88%	8.52%
Interfund Loan	-	-	0%	0.00%
Capital Outlay	10,000	80,076	801%	0.46%
Prior Period Adjustments	-	5,181	0%	0.03%
Intrafund Payments	555	355	64%	0.00%
Current Expense Expenditure Totals	19,291,377	17,259,540	89%	100.00%

**CURRENT EXPENSE/GENERAL FUND
SALARIES AND BENEFITS BY DEPARTMENT
AS OF 12/31/2021 (100%)
INCLUDES BUDGET AMENDMENT #4**

	Budget	Actual	% of Budget
009 - Commissioners	492,217	470,074	96%
010 - General Government	83,250	63,325	76%
012 - Admin Services	77,975	77,165	99%
013- Human Resources	241,142	212,881	88%
020 - Superior Court	180,699	172,774	96%
030- District Court	879,013	789,307	90%
040- Clerk	291,278	277,443	95%
050 - Treasurer	425,776	382,578	90%
060 - Auditor	936,412	747,411	80%
080 - Assessor	430,232	384,890	89%
100 - Prosecuting Attorney	750,145	710,270	95%
105 - Child Support Enforcement	103,695	43,315	42%
120 - Facilities Management	348,502	328,729	94%
140 - Sheriff	3,220,026	2,976,278	92%
170 - Juvenile Services	394,618	387,959	98%
200 - Weed Control	74,986	73,905	99%
220 - Coroner	137,435	124,663	91%
240 - County Extension	85,543	79,147	93%
260 - Emergency Management	201,524	185,053	92%
280 - Public Health	708,160	628,508	89%
300 - Fair	222,328	202,786	91%
310- Parks and Recreation	189,034	166,833	88%
320 - Information Technology	403,140	392,271	97%
Current Expense Expenditure Totals	10,877,130	9,877,565	91%

**NON-CURRENT EXPENSE
SALARIES AND BENEFITS BY FUND
AS OF 12/31/2021 (100%)
INCLUDES BUDGET AMENDMENT #4**

	Budget	Actual	% of Budget
102 - Building and Development	152,961	133,971	88%
103 - Countywide Planning	229,271	210,119	92%
104 - Developmental Services	98,712	91,429	93%
110 - County Road	4,961,300	4,141,419	83%
117 - Boating Safety	56,000	45,258	81%
122 - Sheriff K-9 Unit	1,000	-	0%
123 - Paths and Trails	38,661	35,955	93%
126 - Treasurer M&O	12,600	-	0%
127 - Quad-City Task Force	65,844	64,372	98%
128 - Crime Victims/Witness	96,929	92,183	95%
134 - Elections Reserve	-	49,740	
135 - Prosecutor STOP Grant	17,521	17,521	100%
138 - Federal Equitable Sharing	5,000	-	0%
143 - Trial Court Improvement	-	5,710	
144 - Emergency Communication	215,931	214,050	99%
400 - Solid Waste	1,012,450	691,484	68%
410 - Solid Waste Reserve	15,000	-	0%
501 - Equipment Rental & Revolving	889,750	548,405	62%
511 - Unemployment Insurance	25,000	11,556	46%
Non-CE Expenditure Totals	7,893,930	6,353,172	80%

Cash & Investment Trends - December					
	December 2021	December 2020	December 2019	December 2018	December 2017
001 Current Expense	13,782,675	11,973,517	12,091,609	9,975,784	8,054,769
102 Building & Development	111,678	96,176	50,133	93,337	117,690
103 CW Planning	43,500	161,325	75,714	57,780	59,524
110 County Road	4,411,279	4,072,569	4,110,112	3,795,199	4,774,745
112 Public Facilities	1,559,516	4,166,992	3,459,006	4,872,556	4,176,850
133 Commissioners Special Revenue	342,608	500,000	459,664	379,579	319,119
144 Emergency Communications	936,217	664,054	660,983	1,125,387	756,308
146 American Rescue Plan Act	3,781,996	-	-	-	-
100 Special Revenue Other	3,715,519	3,321,980	2,821,560	2,938,166	2,897,675
200 Debt Service	28,918	195,812	195,810	362,701	4,781
300 Capital Projects	1,647,822	1,740,673	1,994,365	1,519,714	1,620,542
400 Solid Waste	3,617,191	2,539,499	2,911,438	2,229,510	2,369,248
410 Solid Waste Reserve	2,023,572	1,831,590	1,696,986	1,610,762	1,706,360
501 ER&R	3,372,914	2,916,909	3,297,086	3,123,001	3,314,874
511 Unemployment	153,468	165,025	180,808	201,853	224,441
515 IT - dissolved 2019	-	-	-	307,845	245,241
TOTAL	39,528,873	34,346,121	34,005,274	32,593,174	30,642,167