

WHITMAN COUNTY MONTHLY FINANCIAL REPORT

November 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 11/30/2021 (91.7%)								
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	-	8,377		0.00%		5,181		
BoCC	-		-	0.00%	503,117	442,875	60,242	88.03%
General Government	2,040,800	1,789,885	250,915	87.71%	4,250,714	3,881,744	368,970	91.32%
Administrative Services	859,903	483,863	376,040	56.27%	501,708	251,979	249,729	50.22%
Human Resources	2,000	1,115	885	55.75%	244,642	195,987	48,655	80.11%
Superior Court	12,973	14,934	(1,961)	115.12%	260,521	220,395	40,126	84.60%
District Court	692,000	622,032	69,968	89.89%	912,613	796,827	115,786	87.31%
Clerk	166,205	133,955	32,250	80.60%	379,447	297,718	81,729	78.46%
Treasurer	10,116,132	10,507,889	(391,757)	103.87%	476,776	385,325	91,451	80.82%
Auditor	630,950	663,846	(32,896)	105.21%	1,218,072	835,715	382,357	68.61%
Assessor	-	6	-	0.00%	464,932	367,941	96,991	79.14%
Prosecuting Attorney	133,838	101,743	32,095	76.02%	811,700	701,834	109,866	86.46%
Child Support Enforcement	111,350	56,430	54,920	50.68%	111,350	47,519	63,831	42.68%
Facilities Management	-	194		0.00%	745,902	604,875	141,027	81.09%
Sheriff	536,600	554,071	(17,471)	103.26%	4,174,226	3,299,062	875,164	79.03%
Juvenile	144,293	122,507	21,786	84.90%	583,442	513,378	70,064	87.99%
Weed	1,350	1,350	-	100.00%	92,985	80,326	12,659	86.39%
Coroner	6,000	5,970	30	99.50%	195,135	154,638	40,497	79.25%
Extension	600	802	(202)	133.67%	145,228	121,041	24,187	83.35%
Emergency Management	137,827	74,651	63,176	54.16%	347,524	238,138	109,386	68.52%
Health	2,023,331	2,301,086	(277,755)	113.73%	1,115,453	796,785	318,668	71.43%
Fair	347,012	218,351	128,661	62.92%	668,416	469,584	198,832	70.25%
Parks & Rec	15,000	20,266	(5,266)	135.11%	261,134	234,754	26,380	89.90%
IT	43,500	23,796	-	0.00%	904,390	830,496	73,894	91.83%
TOTALS	19,369,427	17,707,119	1,651,181	91.42%	19,369,427	15,774,117	3,595,310	81.44%

**CURRENT EXPENSE & COUNTY-WIDE
CASH AND DEBT
AS OF 11/30/2021**

CASH/INVESTMENTS

Current Expense/General Fund

	November 2021	November 2020	November 2019	November 2018	November 2017
Cash	11,087,802	7,529,892	10,999,025	9,246,379	7,077,562
Reserve (Investment)	2,819,029	2,819,029	1,419,029	1,219,029	1,169,029
Total Current Expense Cash & Investments	13,906,831	10,348,921	12,418,054	10,465,408	8,246,591

County-Wide

	November 2021	November 2020	November 2019	November 2018	November 2017
Cash	34,641,314	27,098,328	27,667,821	29,249,734	26,352,110
Investments	7,528,141	7,069,742	6,751,036	4,381,655	4,414,264
Total County-Wide Cash & Investments	42,169,455	34,168,070	34,418,857	33,631,389	30,766,374

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		\$	1,354,699	3/31/2031
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Revenue Obligations

Solid Waste Revenue Bond, Principal Only		\$	569,914	12/20/2023
Compensated Balances-County-Wide		\$	867,729	as of 11/30/2021
Landfill Closure and Post Closure		\$	1,700,000	
Emergency Comm Capital Lease		\$	761,247	7/20/2025

Total County-Wide Debt \$ **6,253,589**

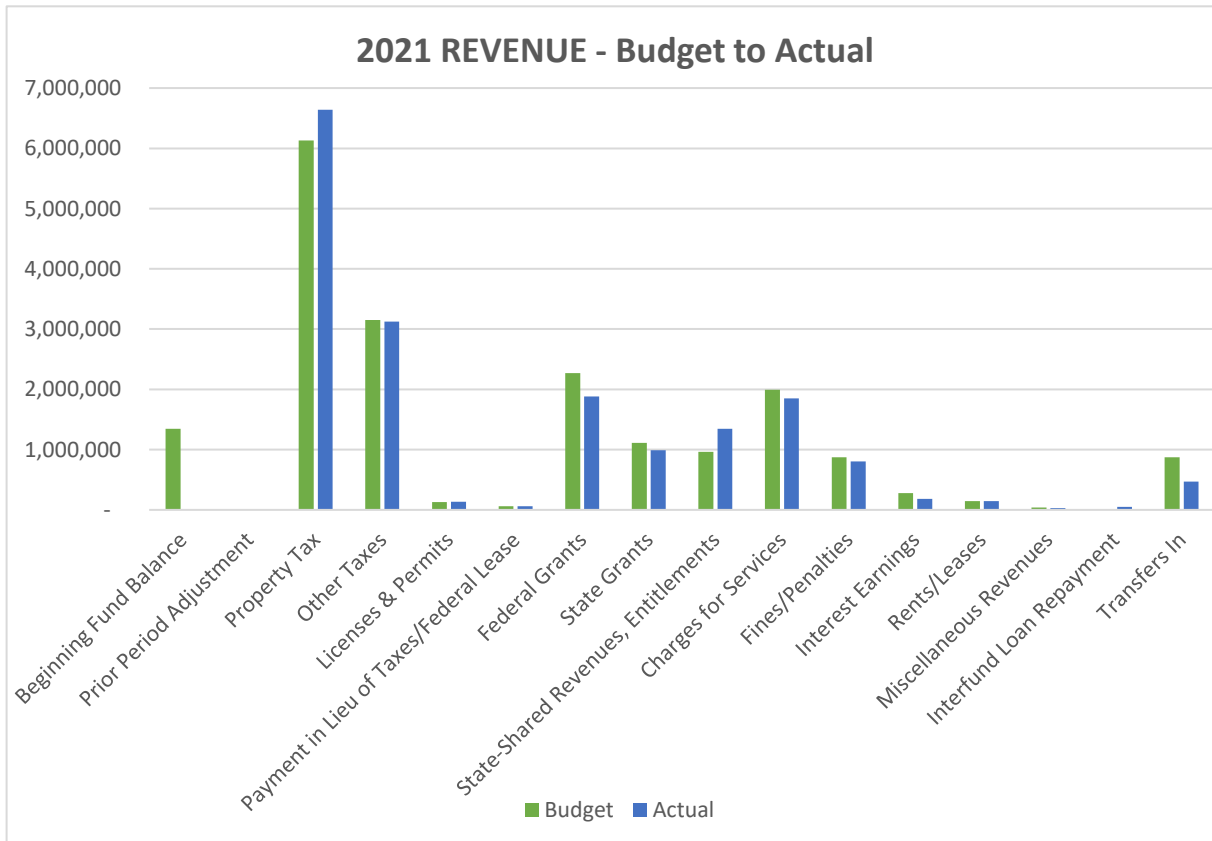
CURRENT EXPENSE/GENERAL FUND

REVENUES BY CATEGORY

AS OF 11/30/2021 (91.7%)

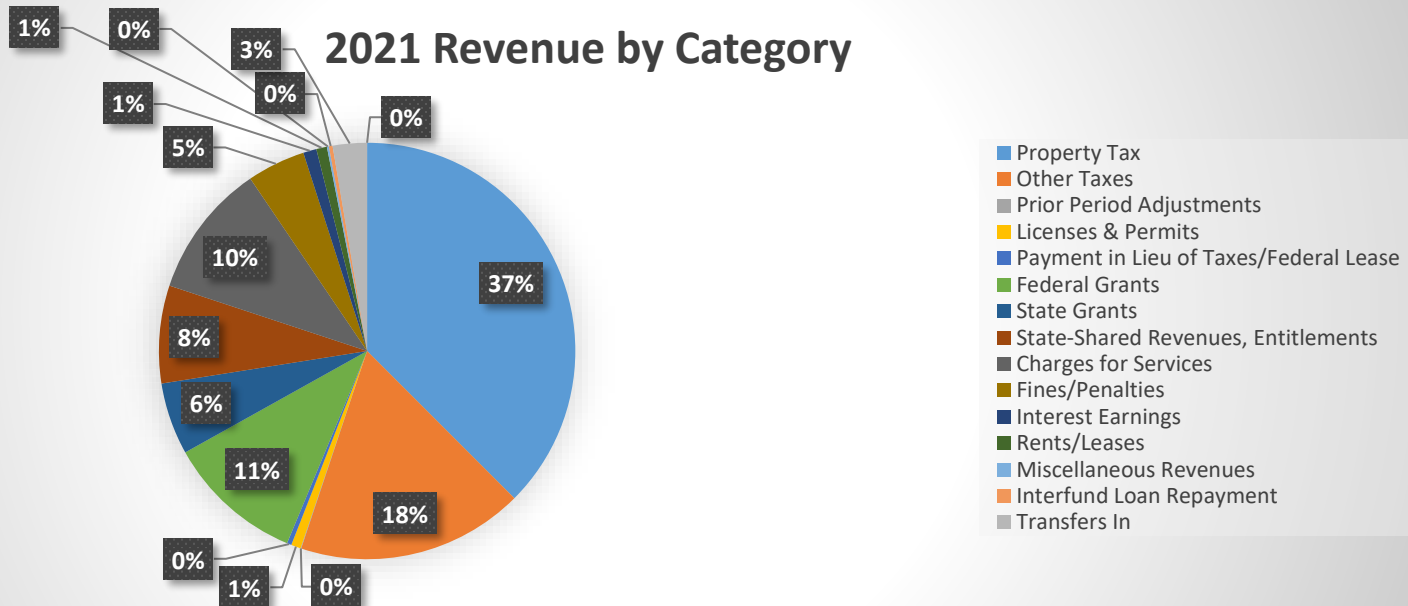
INCLUDES BUDGET AMENDMENT #3

Revenue	Budget	Actual	% received
Beginning Fund Balance	1,347,763	-	0.00%
Prior Period Adjustment	-	8,377	0.00%
Property Tax	6,132,432	6,639,666	108.27%
Other Taxes	3,153,500	3,122,732	99.02%
Licenses & Permits	130,500	133,073	101.97%
Payment in Lieu of Taxes/Federal Lease	61,500	62,378	101.43%
Federal Grants	2,267,219	1,880,664	82.95%
State Grants	1,110,013	990,667	89.25%
State-Shared Revenues, Entitlements	961,256	1,342,999	139.71%
Charges for Services	1,995,384	1,848,003	92.61%
Fines/Penalties	871,450	801,465	91.97%
Interest Earnings	279,000	182,233	65.32%
Rents/Leases	145,867	146,171	100.21%
Miscellaneous Revenues	39,206	28,186	71.89%
Interfund Loan Repayment	-	50,000	0.00%
Transfers In	874,337	470,505	53.81%
Insurance Recoveries	-	-	-
Total CE/General Fund Revenue	19,369,427	17,707,119	91.42%



**CURRENT EXPENSE/GENERAL FUND
REVENUES BY CATEGORY/% of TOTAL
AS OF 11/30/2021**

	2021 Actual	2020 Actual	% on 2021	Difference
Property Tax	6,639,666	6,373,695	37.50%	265,971
Other Taxes	3,122,732	3,256,600	17.64%	(133,868)
Prior Period Adjustments	8,377	275	0.05%	8,102
Licenses & Permits	133,073	129,083	0.75%	3,990
Payment in Lieu of Taxes/Federal Lease	62,378	61,486	0.35%	892
Federal Grants	1,880,664	2,510,957	10.62%	(630,293)
State Grants	990,667	786,344	5.59%	204,323
State-Shared Revenues, Entitlements	1,342,999	971,791	7.58%	371,208
Charges for Services	1,848,003	1,814,553	10.44%	33,450
Fines/Penalties	801,465	855,999	4.53%	(54,534)
Interest Earnings	182,233	345,890	1.03%	(163,657)
Rents/Leases	146,171	36,122	0.83%	110,049
Miscellaneous Revenues	28,186	26,506	0.16%	1,680
Interfund Loan Repayment	50,000	8,125	0.28%	41,875
Transfers In	470,505	76,091	2.66%	394,414
Insurance Recoveries	-	-	0.00%	-
Total CE/General Fund Revenue	17,707,119	17,253,517	100.00%	453,602

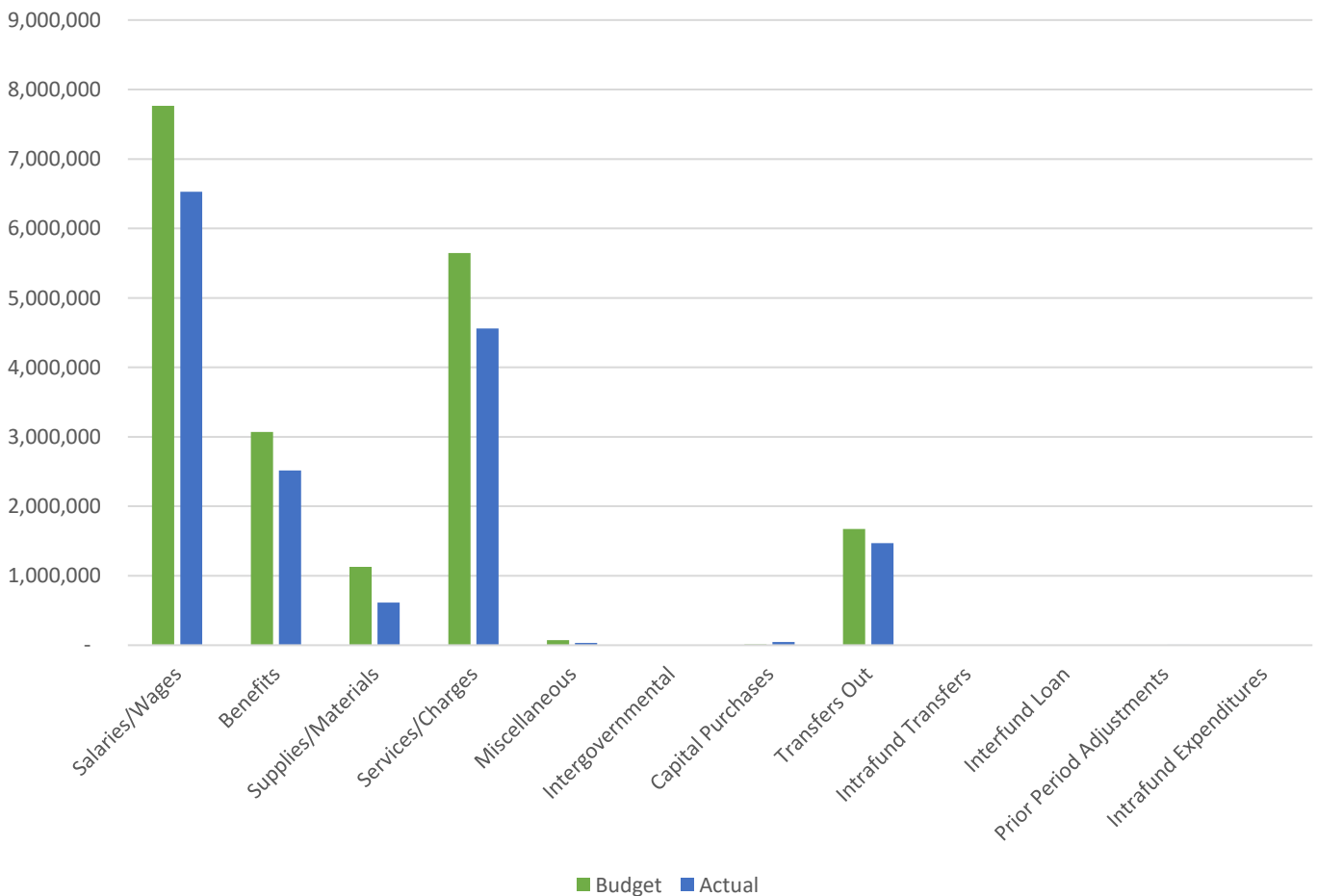


**CURRENT EXPENSE/GENERAL FUND
EXPENSES BY CATEGORY
AS OF 11/30/2021 (91.7%)**

INCLUDES BUDGET AMENDMENT #3

Expenses	Budget	Actual	% spent
Salaries/Wages	7,764,405	6,529,604	84.10%
Benefits	3,069,775	2,516,650	81.98%
Supplies/Materials	1,129,956	612,066	54.17%
Services/Charges	5,645,604	4,560,307	80.78%
Miscellaneous	74,150	33,255	44.85%
Intergovernmental	800	-	0.00%
Capital Purchases	10,000	46,699	466.99%
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	15,774,117	81.44%

2021 Expenses by Category



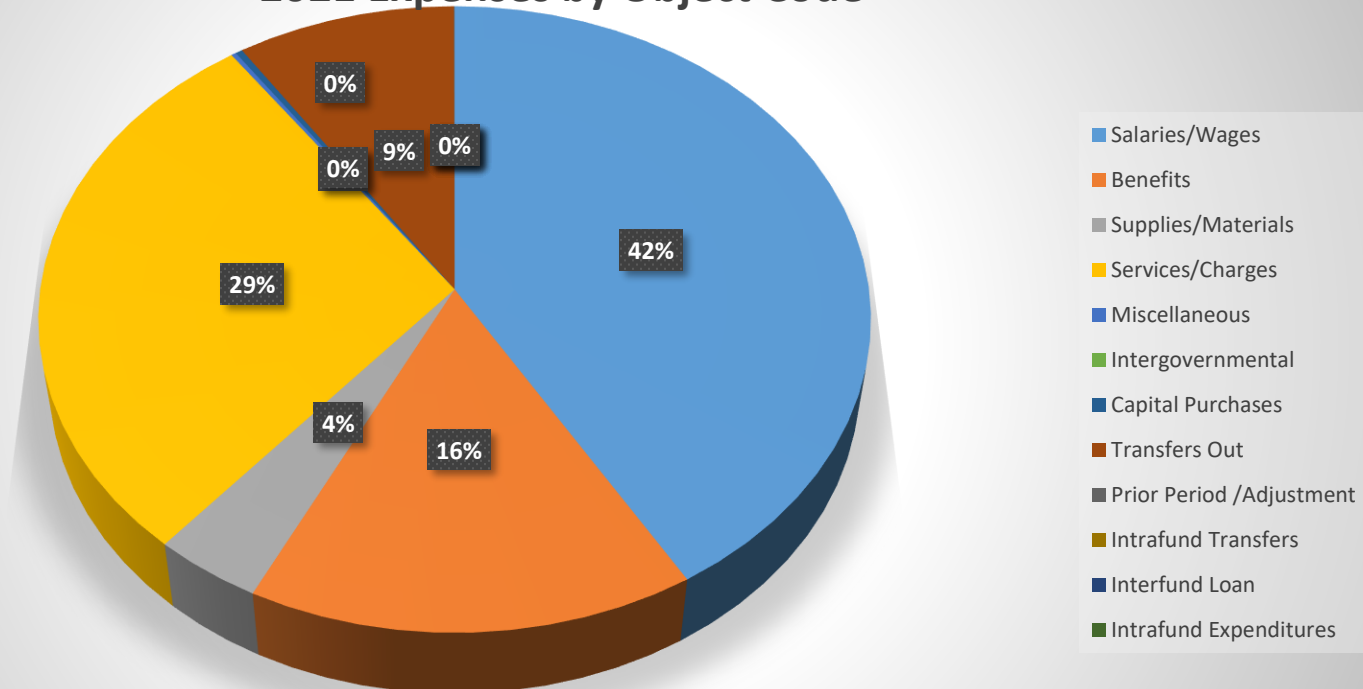
CURRENT EXPENSE/GENERAL FUND

EXPENSES BY OBJECT CODE

AS OF 11/30/2021 (91.%)

Expenses	2021 Actual	2020 Actual	% on 2021	Difference
Salaries/Wages	6,529,604	6,563,395	41.39%	(33,791)
Benefits	2,516,650	2,589,299	15.95%	(72,649)
Supplies/Materials	612,066	901,930	3.88%	(289,864)
Services/Charges	4,560,307	5,723,730	28.91%	(1,163,423)
Miscellaneous	33,255	1,862	0.21%	31,393
Intergovernmental	-	483,318	0.00%	(483,318)
Capital Purchases	46,699	248,405	0.30%	(201,706)
Transfers Out	1,470,000	2,483,839	9.32%	(1,013,839)
Prior Period /Adjustment	5,181	406	0.03%	4,775
Intrafund Transfers	-	-	0.00%	-
Interfund Loan	-	-	0.00%	-
Intrafund Expenditures	355	-	0.00%	355
Total CE/General Fund Expenses	15,774,117	18,996,184	100%	(3,222,067)

2021 Expenses by Object Code



**CURRENT EXPENSE/GENERAL FUND
EXPENSES BY OBJECT CODE DETAIL
AS OF 11/30/2021 (91.7%)
INCLUDES BUDGET AMENDMENT #3**

	Budget	Actual	% of Budget	% of Total Actual
Salaries/Wages	7,504,524	6,345,356	85%	40.23%
Salaries /Wages- Overtime	259,881	184,248	71%	1.17%
Benefits	3,069,775	2,516,650	82%	15.95%
Operating Supplies/Materials	697,983	294,079	42%	1.86%
Fuel	127,100	82,532	65%	0.52%
Items Purchased for Inventory or Resale	23,830	12,939	54%	0.08%
Small Tools & Equipment	281,043	222,516	79%	1.41%
Services/Professional Services	3,518,501	2,947,675	84%	18.69%
Communications	279,987	118,522	42%	0.75%
Travel	87,263	24,574	28%	0.16%
Advertising	62,335	39,522	63%	0.25%
Rentals & Leases	283,700	256,768	91%	1.63%
Insurance/Bonds	800,425	718,749	90%	4.56%
Public Utilities	253,000	218,966	87%	1.39%
Repairs & Maintenance	360,393	235,531	65%	1.49%
Miscellaneous	74,150	33,255	45%	0.21%
Intergovernmental Services/Payments	800	-	0%	0.00%
Interfund Transfers	1,674,182	1,470,000	88%	9.32%
Interfund Loan	-	-	0%	0.00%
Capital Outlay	10,000	46,699	467%	0.30%
Prior Period Adjustments	-	5,181	0%	0.03%
Intrafund Payments	555	355	64%	0.00%
Current Expense Expenditure Totals	19,369,427	15,774,117	81%	100.00%

CURRENT EXPENSE/GENERAL FUND
SALARIES AND BENEFITS BY DEPARTMENT
AS OF 11/30/2021 (91.7%)
INCLUDES BUDGET AMENDMENT #3

	Budget	Actual	% of Budget
009 - Commissioners	486,717	431,716	89%
010 - General Government	83,250	58,024	70%
012 - Admin Services	77,975	69,973	90%
013- Human Resources	241,142	193,167	80%
020 - Superior Court	180,699	158,513	88%
030- District Court	844,813	726,885	86%
040- Clerk	291,278	252,175	87%
050 - Treasurer	425,776	353,813	83%
060 - Auditor	936,412	681,201	73%
080 - Assessor	430,232	349,594	81%
100 - Prosecuting Attorney	750,145	657,879	88%
105 - Child Support Enforcement	103,695	41,053	40%
120 - Facilities Management	348,502	303,250	87%
140 - Sheriff	3,220,026	2,705,592	84%
170 - Juvenile Services	391,368	355,915	91%
200 - Weed Control	74,986	67,834	90%
220 - Coroner	137,435	113,633	83%
240 - County Extension	85,543	72,857	85%
260 - Emergency Management	201,524	169,794	84%
280 - Public Health	708,160	579,052	82%
300 - Fair	222,328	189,418	85%
310- Parks and Recreation	189,034	155,356	82%
320 - Information Technology	403,140	359,561	89%
Current Expense Expenditure Totals	10,834,180	9,046,255	83%

**NON-CURRENT EXPENSE
SALARIES AND BENEFITS BY FUND
AS OF 11/30/2021 (91.7%)
INCLUDES BUDGET AMENDMENT #3**

	Budget	Actual	% of Budget
102 - Building and Development	152,961	124,138	81%
103 - Countywide Planning	229,271	192,585	84%
104 - Developmental Services	98,712	84,760	86%
110 - County Road	4,961,300	3,789,839	76%
117 - Boating Safety	56,000	45,258	81%
122 - Sheriff K-9 Unit	1,000	-	0%
123 - Paths and Trails	38,661	33,480	87%
126 - Treasurer M&O	12,600	-	0%
127 - Quad-City Task Force	65,844	59,032	90%
128 - Crime Victims/Witness	96,929	82,844	85%
134 - Elections Reserve	-	47,595	
135 - Prosecutor STOP Grant	17,521	17,805	102%
138 - Federal Equitable Sharing	5,000	-	0%
143 - Trial Court Improvement	-	5,710	
144 - Emergency Communication	215,931	196,797	91%
400 - Solid Waste	1,012,450	637,611	63%
410 - Solid Waste Reserve	15,000	-	0%
501 - Equipment Rental & Revolving	889,750	498,907	56%
511 - Unemployment Insurance	25,000	11,556	46%
Non-CE Expenditure Totals	7,893,930	5,827,917	74%

Cash & Investment Trends - November					
	November 2021	November 2020	November 2019	November 2018	November 2017
001 Current Expense	13,906,831	10,348,921	12,418,054	10,465,408	8,246,591
102 Building & Development	106,835	98,242	60,915	101,967	124,501
103 CW Planning	59,515	202,195	93,478	77,816	75,014
110 County Road	5,371,799	4,657,271	4,405,733	4,491,220	4,075,492
112 Public Facilities	1,524,948	4,091,243	3,391,910	4,784,327	4,127,439
133 Commissioners Special Revenue	342,608	609,664	459,664	379,579	324,925
144 Emergency Communications	874,105	644,819	627,468	1,058,368	996,318
146 American Rescue Plan Act	4,200,377	-	-	-	-
100 Special Revenue Other	3,709,308	3,291,804	2,819,279	2,996,236	2,892,307
200 Debt Service	28,918	239,255	239,255	406,146	48,225
300 Capital Projects	2,995,486	2,126,776	1,877,112	1,550,312	1,779,872
400 Solid Waste	3,748,102	2,870,656	3,113,305	2,497,575	2,546,379
410 Solid Waste Reserve	2,011,875	1,820,771	1,687,325	1,614,853	1,709,127
501 ER&R	3,135,280	3,001,428	3,044,552	2,651,365	3,290,706
511 Unemployment	153,468	165,025	180,807	201,853	224,441
515 IT - dissolved 2019	-	-	-	354,364	305,037
TOTAL	42,169,455	34,168,070	34,418,857	33,631,389	30,766,374