

# WHITMAN COUNTY MONTHLY FINANCIAL REPORT

May 2022

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](mailto:jessica.jensema@whitmancounty.net)



CURRENT EXPENSE/GENERAL FUND								
REVENUES & EXPENDITURES BY DEPARTMENT								
AS OF 5/31/2022 (41.67%)								
Includes Budget Amendment #1								
	Revenue			%	Expenditures			%
Department	2022 Budget	2022 Actual	Remaining	Collected	2022 Budget	2022 Actual	Remaining	Expended
Beginning Fund Balance	13,376,573	-	13,376,573				-	0.00%
Prior Period Adjustment	-	-		0.00%		6,626		
BoCC	-		-	0.00%	455,015	196,382	258,633	43.16%
General Government	2,241,850	755,824	1,486,026	33.71%	7,674,804	5,232,736	2,442,068	68.18%
Administrative Services	903,700	176,437	727,263	19.52%	514,725	96,738	417,987	18.79%
Human Resources	1,000	-	1,000	0.00%	317,779	105,384	212,395	33.16%
Superior Court	17,845	15,845	2,000	88.79%	254,837	111,194	143,643	43.63%
District Court	814,150	233,351	580,799	28.66%	1,084,690	357,168	727,522	32.93%
Clerk	357,390	265,974	91,416	74.42%	627,879	358,805	269,074	57.15%
Treasurer	10,711,056	6,165,220	4,545,836	57.56%	471,315	172,785	298,530	36.66%
Auditor	725,150	447,111	278,039	61.66%	1,290,623	397,049	893,574	30.76%
Assessor	-	146	-	-	560,986	197,055	363,931	35.13%
Prosecuting Attorney	122,711	43,599	79,112	35.53%	870,606	318,588	552,018	36.59%
Child Support Enforcement	116,918	8,514	108,404	7.28%	116,918	1,990	114,928	1.70%
Facilities Management	-	4,133		0.00%	810,496	342,855	467,641	42.30%
Sheriff	611,600	257,936	353,664	42.17%	4,530,387	1,601,660	2,928,727	35.35%
Juvenile	140,645	60,751	79,894	43.19%	610,719	246,552	364,167	40.37%
Weed	1,350	-	1,350	0.00%	99,331	38,188	61,143	38.45%
Coroner	6,000	6,184	(184)	103.07%	225,280	79,646	145,634	35.35%
Extension	400	82	318	20.50%	157,097	38,252	118,845	24.35%
Emergency Management	181,006	66,314	114,692	36.64%	422,284	149,533	272,751	35.41%
Health	1,086,762	691,594	395,168	63.64%	777,023	464,126	312,897	59.73%
Fair	197,100	122,412	74,688	62.11%	457,232	118,483	338,749	25.91%
Parks & Rec	15,000	3,344	11,656	22.29%	308,288	94,320	213,968	30.59%
IT	130,500	-	-	0.00%	1,050,482	450,315	600,167	42.87%
Ending Fund Balance	-	-	-	0.00%	8,069,910	-	8,069,910	0.00%
<b>TOTALS</b>	<b>31,758,706</b>	<b>9,324,771</b>	<b>22,307,714</b>	<b>29.36%</b>	<b>31,758,706</b>	<b>11,176,430</b>	<b>20,582,276</b>	<b>35.19%</b>
<b>TOTALS w/o Budget Balance</b>	<b>18,382,133</b>		<b>22,307,714</b>	<b>51%</b>	<b>23,688,796</b>	<b>11,176,430</b>	<b>12,512,366</b>	<b>47.18%</b>

**CURRENT EXPENSE & COUNTY-WIDE  
CASH AND DEBT  
AS OF 5/31/2022**

**CASH/INVESTMENTS**

**Current Expense/General Fund**

	May 2022	May 2021	May 2020	May 2019	May 2018
Cash	9,121,831	10,005,010	9,929,348	10,280,777	7,257,222
Reserve (Investment)	2,819,029	2,819,029	2,819,029	1,419,029	1,219,029
<b>Total Current Expense Cash &amp; Investments</b>	<b>11,940,860</b>	<b>12,824,039</b>	<b>12,748,377</b>	<b>11,699,806</b>	<b>8,476,251</b>

**County-Wide**

	May 2022	May 2021	May 2020	May 2019	May 2018
Cash	28,721,900	35,728,499	26,811,133	31,306,424	29,287,060
Investments	7,700,169	7,517,411	8,433,282	4,651,336	4,434,858
<b>Total County-Wide Cash &amp; Investments</b>	<b>36,422,069</b>	<b>43,245,910</b>	<b>35,244,415</b>	<b>35,957,760</b>	<b>33,721,918</b>

**DEBT - County-wide**

**Interfund loans**

<b>Borrowing Fund</b>	<b>Lending Fund</b>			
Emergency Communication, Principal Only	Current Expense	\$	750,524	5/31/2025

**General Obligations**

Public Service Building GO Bond, Principal Only Holman Capital	\$	1,293,268	3/31/2031
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**Revenue Obligations**

Solid Waste Revenue Bond, Principal Only	\$	569,914	12/20/2023
Compensated Balances-County-Wide	\$	924,749	as of 5/31/2022
Landfill Closure and Post Closure	\$	1,885,190	
Emergency Comm Capital Lease	\$	761,247	7/20/2025

**Total County-Wide Debt** **\$ 6,184,892**

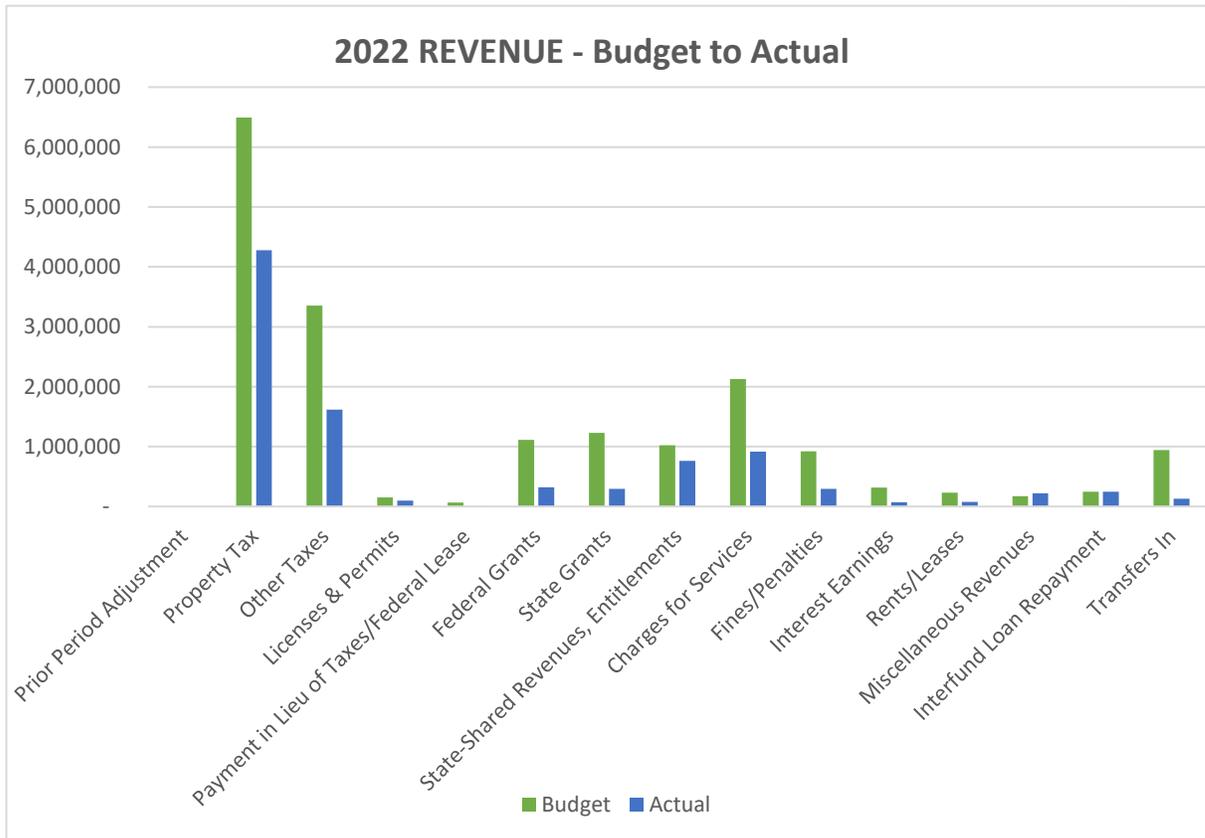
# CURRENT EXPENSE/GENERAL FUND

## REVENUES BY CATEGORY

AS OF 5/31/2022 (41.67%)

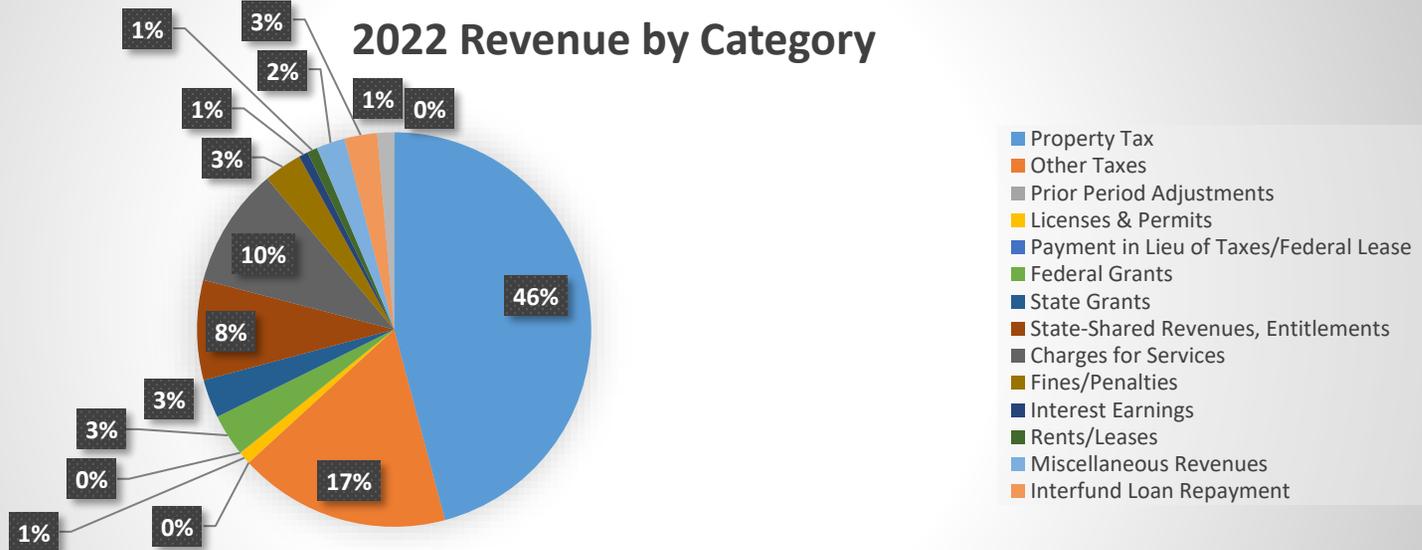
Includes Budget Amendment #1

Revenue	Budget	Actual	% received
Beginning Fund Balance	13,376,573	-	0.00%
Prior Period Adjustment	-	-	0.00%
Property Tax	6,493,756	4,275,028	65.83%
Other Taxes	3,355,000	1,618,744	48.25%
Licenses & Permits	151,500	97,656	64.46%
Payment in Lieu of Taxes/Federal Lease	64,100	1,119	1.75%
Federal Grants	1,110,197	320,947	28.91%
State Grants	1,227,284	293,908	23.95%
State-Shared Revenues, Entitlements	1,023,700	763,763	74.61%
Charges for Services	2,127,025	914,807	43.01%
Fines/Penalties	919,450	292,958	31.86%
Interest Earnings	317,400	69,914	22.03%
Rents/Leases	230,735	78,610	34.07%
Miscellaneous Revenues	170,000	219,834	129.31%
Interfund Loan Repayment	249,475	249,476	100.00%
Transfers In	942,511	128,007	13.58%
Insurance Recoveries	-	-	-
<b>Total CE/General Fund Revenue</b>	<b>31,758,706</b>	<b>9,324,771</b>	<b>29.36%</b>
<b>TOTALS LESS BEG. FUND BALANCE</b>	<b>18,382,133</b>	<b>9,324,771</b>	<b>51%</b>



**CURRENT EXPENSE/GENERAL FUND  
REVENUES BY CATEGORY/% of TOTAL  
AS OF 5/31/2022**

	2022 Actual	2021 Actual	2022 % of 2022	2022 vs 2021
			Total	Difference
Property Tax	4,275,028	3,990,557	45.85%	284,471
Other Taxes	1,618,744	1,300,253	17.36%	318,491
Prior Period Adjustments	-	3,464	0.00%	(3,464)
Licenses & Permits	97,656	89,653	1.05%	8,003
Payment in Lieu of Taxes/Federal Lease	1,119	1,155	0.01%	(36)
Federal Grants	320,947	1,518,834	3.44%	(1,197,887)
State Grants	293,908	299,838	3.15%	(5,930)
State-Shared Revenues, Entitlements	763,763	437,117	8.19%	326,646
Charges for Services	914,807	762,980	9.81%	151,827
Fines/Penalties	292,958	416,605	3.14%	(123,647)
Interest Earnings	69,914	137,079	0.75%	(67,165)
Rents/Leases	78,610	23,509	0.84%	55,101
Miscellaneous Revenues	219,834	20,194	2.36%	199,640
Interfund Loan Repayment	249,476	-	2.68%	249,476
Transfers In	128,007	169,105	1.37%	(41,098)
Insurance Recoveries	-	-	0.00%	-
<b>Total CE/General Fund Revenue</b>	<b>9,324,771</b>	<b>9,170,343</b>	<b>100.00%</b>	<b>154,428</b>

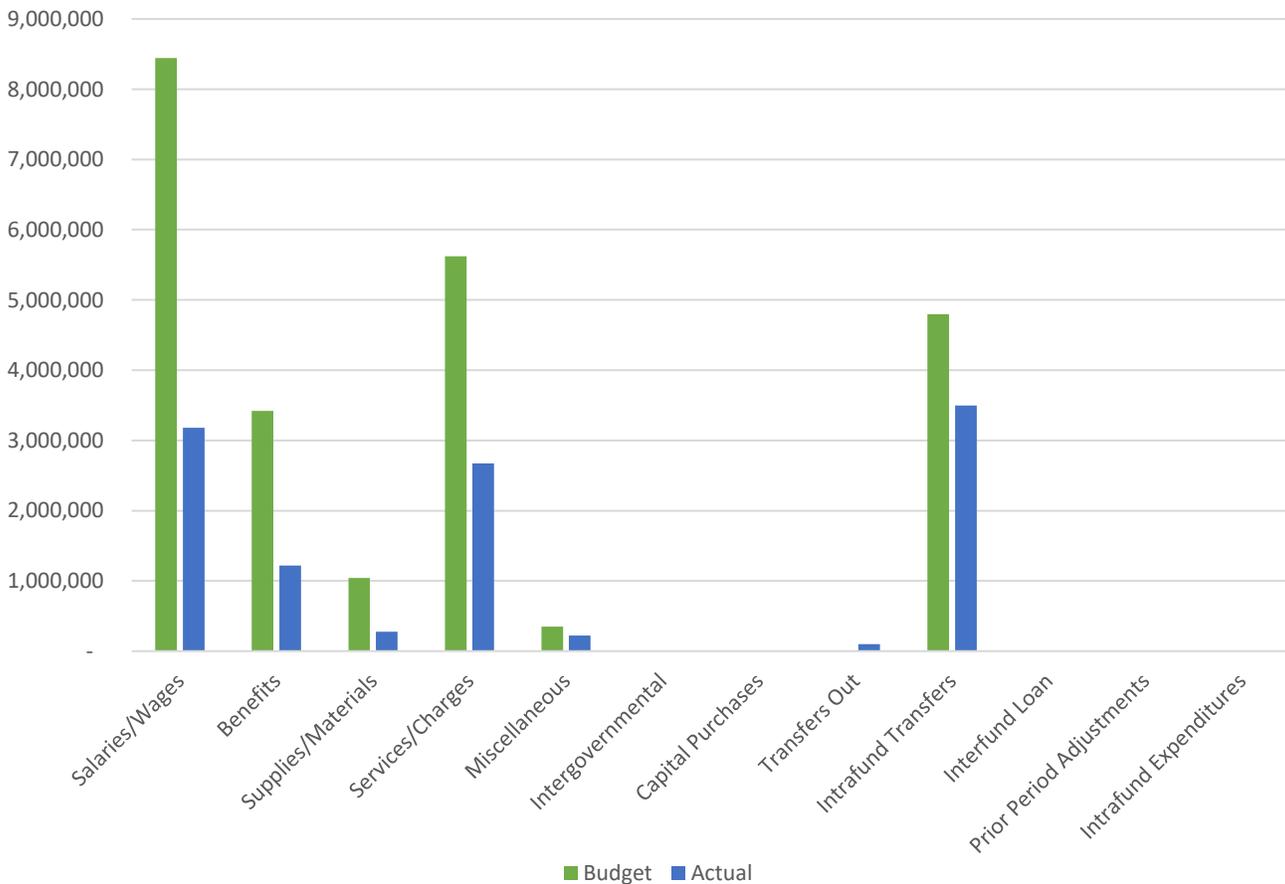


**CURRENT EXPENSE/GENERAL FUND  
EXPENSES BY CATEGORY  
AS OF 5/31/2022 (41.67%)**

Includes Budget Amendment #1

<b>Expenses</b>	<b>Budget</b>	<b>Actual</b>	<b>% spent</b>
Salaries/Wages	8,443,767	3,180,012	37.66%
Benefits	3,420,977	1,219,180	35.64%
Supplies/Materials	1,040,551	277,483	26.67%
Services/Charges	5,619,753	2,671,867	47.54%
Miscellaneous	351,150	220,685	62.85%
Intergovernmental	-	-	0.00%
Capital Purchases	10,000	2,603	26.03%
Transfers Out	-	100,000	0.00%
Intrafund Transfers	4,798,973	3,497,974	72.89%
Interfund Loan	-	-	0.00%
Prior Period Adjustments	-	6,626	0.00%
Intrafund Expenditures	3,625	-	0.00%
Ending Fund Balance	8,069,910	-	0.00%
<b>Total CE/General Fund Expenses</b>	<b>31,758,706</b>	<b>11,176,430</b>	35.19%
<b>TOTAL less End. Fund Balance</b>	<b>23,688,796</b>	<b>11,176,430</b>	47.18%

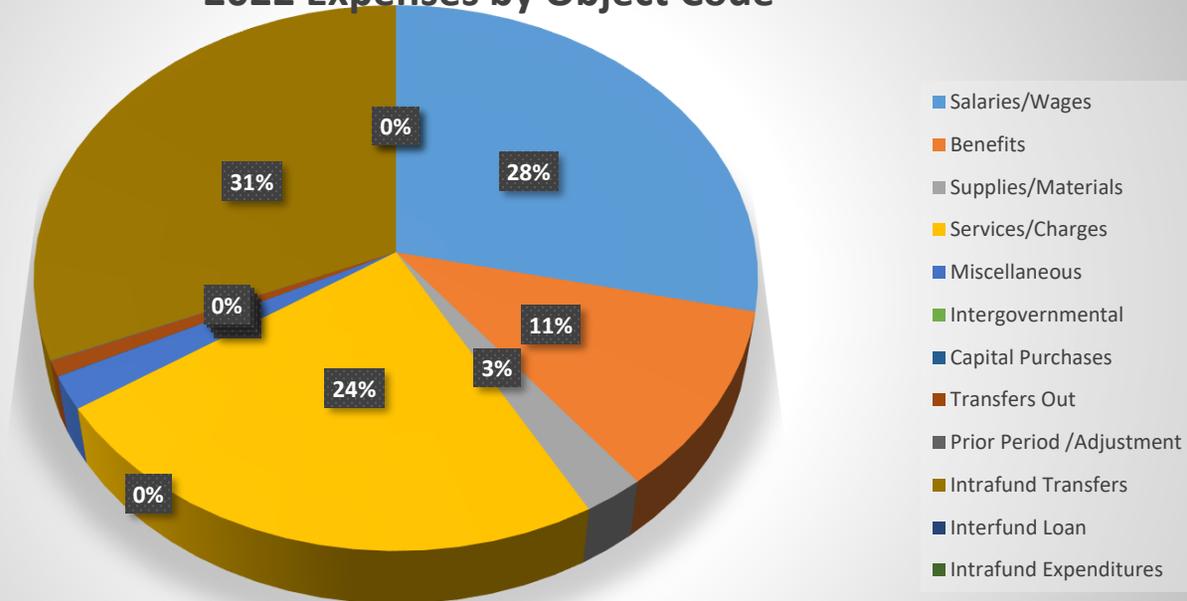
**2022 Expenses by Category**



**CURRENT EXPENSE/GENERAL FUND  
EXPENSES BY OBJECT CODE  
AS OF 5/31/2022 (41.67%)**

Expenses	2022 Actual	2021 Actual	2022 % of 2022 Total	2022 vs 2021 Difference	2022 vs 2021 % Difference
Salaries/Wages	3,180,012	2,998,130	28.45%	181,882	106%
Benefits	1,219,180	1,175,956	10.91%	43,224	104%
Supplies/Materials	277,483	230,767	2.48%	46,716	120%
Services/Charges	2,671,867	2,438,988	23.91%	232,879	110%
Miscellaneous	220,685	988	1.97%	219,697	22337%
Intergovernmental	-	-	0.00%	-	0%
Capital Purchases	2,603	-	0.02%	2,603	0%
Transfers Out	100,000	1,470,000	0.89%	(1,370,000)	7%
Prior Period /Adjustment	6,626	5,181	0.06%	1,445	128%
Intrafund Transfers	3,497,974	-	31.30%	3,497,974	-
Interfund Loan	-	-	0.00%	-	0%
Intrafund Expenditures	-	80	0.00%	(80)	0%
<b>Total CE/General Fund Expenses</b>	<b>11,176,430</b>	<b>8,320,090</b>	<b>100%</b>	<b>2,856,340</b>	<b>134%</b>

**2022 Expenses by Object Code**



**CURRENT EXPENSE/GENERAL FUND  
EXPENSES BY OBJECT CODE DETAIL  
AS OF 5/31/2022 (41.67%)**

	<b>Budget</b>	<b>Actual</b>	<b>% of Budget</b>	<b>% of Total Actual</b>
Salaries/Wages	8,182,082	3,088,503	38%	27.63%
Salaries /Wages- Overtime	261,685	91,509	35%	0.82%
Benefits	3,420,977	1,219,180	36%	10.91%
Operating Supplies/Materials	543,353	159,486	29%	1.43%
Fuel	162,125	41,531	26%	0.37%
Items Purchased for Inventory or Resale	21,330	4,225	20%	0.04%
Small Tools & Equipment	313,743	72,241	23%	0.65%
Services/Professional Services	3,416,072	1,373,147	40%	12.29%
Communications	286,801	72,930	25%	0.65%
Travel	103,050	18,307	18%	0.16%
Advertising	46,335	10,118	22%	0.09%
Rentals & Leases	359,419	169,649	47%	1.52%
Insurance/Bonds	900,225	854,707	95%	7.65%
Public Utilities	253,000	103,750	41%	0.93%
Repairs & Maintenance	254,851	69,259	27%	0.62%
Miscellaneous	351,150	220,685	63%	1.97%
Intergovernmental Services/Payments	-	-	0%	0.00%
Interfund Transfers	-	100,000	0%	0.89%
Intrafund Transfers	4,798,973	3,497,974		31.30%
Interfund Loan	-	-	0%	0.00%
Capital Outlay	10,000	2,603	26%	0.02%
Prior Period Adjustments	-	6,626	0%	0.06%
Intrafund Payments	3,625	-	0%	0.00%
Ending Fund Balance	8,069,910	-	0%	0.00%
<b>Current Expense Expenditure Totals</b>	<b>31,758,706</b>	<b>11,176,430</b>	<b>35%</b>	<b>100.00%</b>
<b>Current Expense Less End. Fund Bal.</b>	<b>23,688,796</b>	<b>11,176,430</b>	<b>47%</b>	

**CURRENT EXPENSE/GENERAL FUND  
SALARIES AND BENEFITS BY DEPARTMENT  
AS OF 5/31/2022 (41.67%)**

	<b>Budget</b>	<b>Actual</b>	<b>% of Budget</b>
009 - Commissioners	433,015	192,932	45%
010 - General Government	95,462	54,132	57%
012 - Admin Services	92,725	38,235	41%
013- Human Resources	311,778	103,681	33%
020 - Superior Court	177,687	72,564	41%
030- District Court	917,940	334,418	36%
040- Clerk	359,679	136,154	38%
050 - Treasurer	413,315	151,888	37%
060 - Auditor	1,008,023	349,408	35%
080 - Assessor	529,236	188,209	36%
100 - Prosecuting Attorney	807,476	299,177	37%
105 - Child Support Enforcement	105,283	1,505	1%
120 - Facilities Management	430,267	153,155	36%
140 - Sheriff	3,529,387	1,322,667	37%
170 - Juvenile Services	414,944	169,554	41%
200 - Weed Control	82,356	32,595	40%
220 - Coroner	151,580	52,805	35%
240 - County Extension	95,137	35,451	37%
260 - Emergency Management	228,926	89,207	39%
280 - Public Health	680,298	289,816	43%
300 - Fair	230,832	70,585	31%
310- Parks and Recreation	238,166	70,003	29%
320 - Information Technology	531,232	191,051	36%
<b>Current Expense Expenditure Totals</b>	<b>11,864,744</b>	<b>4,399,192</b>	<b>37%</b>

**NON-CURRENT EXPENSE  
SALARIES AND BENEFITS BY FUND  
AS OF 5/31/2022 (41.67%)**

	<b>Budget</b>	<b>Actual</b>	<b>% of Budget</b>
102 - Building and Development	134,150	50,288	37%
103 - Countywide Planning	236,250	90,619	38%
104 - Developmental Services	101,562	39,435	39%
110 - County Road	5,506,200	1,863,263	34%
117 - Boating Safety	64,000	899	1%
122 - Sheriff K-9 Unit	1,000	-	0%
123 - Paths and Trails	40,902	13,148	32%
126 - Treasurer M&O	12,600	-	0%
127 - Quad-City Task Force	68,439	27,543	40%
128 - Crime Victims/Witness	103,269	50,550	49%
134 - Elections Reserve	30,000	10,944	36%
135 - Prosecutor STOP Grant	16,119	5,714	35%
138 - Federal Equitable Sharing	5,000	-	0%
143 - Trial Court Improvement	3,860	71	2%
144 - Emergency Communication	249,280	98,618	40%
400 - Solid Waste	1,098,150	292,515	27%
410 - Solid Waste Reserve	15,000	-	0%
501 - Equipment Rental & Revolving	995,650	230,379	23%
511 - Unemployment Insurance	25,000	181	1%
<b>Non-CE Expenditure Totals</b>	<b>8,706,431</b>	<b>2,774,167</b>	<b>32%</b>

<b>Cash &amp; Investment Trends - May</b>					
	<b>May 2022</b>	<b>May 2021</b>	<b>May 2020</b>	<b>May 2019</b>	<b>May 2018</b>
001 Current Expense	11,940,860	12,824,039	12,748,377	11,699,806	8,476,251
102 Building & Development	79,164	124,635	62,945	69,136	112,635
103 CW Planning	26,505	205,218	43,821	67,068	43,976
110 County Road	6,754,552	5,718,583	4,920,036	5,394,191	6,241,349
112 Public Facilities	1,597,848	2,222,605	3,717,721	3,750,834	4,401,994
133 Commissioners Special Revenue	285,064	342,608	609,664	459,664	469,119
144 Emergency Communications	1,035,878	786,824	850,037	901,471	828,537
146 American Rescue Plan Act	218,154	4,866,058	-	-	-
100 Special Revenue Other	3,963,373	3,504,289	2,954,130	2,825,342	2,966,197
200 Debt Service	83,445	112,364	366,145	366,145	175,122
300 Capital Projects	1,715,865	4,661,753	1,810,179	3,082,178	1,842,831
400 Solid Waste	3,897,563	2,942,345	3,060,942	2,991,011	2,639,221
410 Solid Waste Reserve	2,063,965	1,903,231	1,748,633	1,620,150	1,677,687
501 ER&R	2,606,546	2,877,286	2,180,288	2,539,412	3,154,178
511 Unemployment	153,287	154,072	171,497	191,352	203,549
515 IT - dissolved 2019	-	-	-	-	489,272
<b>TOTAL</b>	<b>36,422,069</b>	<b>43,245,910</b>	<b>35,244,415</b>	<b>35,957,760</b>	<b>33,721,918</b>