

WHITMAN COUNTY MONTHLY FINANCIAL REPORT

August 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



CURRENT EXPENSE/GENERAL FUND								
REVENUES & EXPENDITURES BY DEPARTMENT								
AS OF 8/31/2022 (66.7%)								
Includes Budget Amendment #2								
	Revenue			%	Expenditures			%
Department	2022 Budget	2022 Actual	Remaining	Collected	2022 Budget	2022 Actual	Remaining	Expended
Beginning Fund Balance	13,149,515	-	13,149,515				-	0.00%
Prior Period Adjustment	-	-		0.00%		6,626		
BoCC	-	-	-	0.00%	455,015	296,953	158,062	65.26%
General Government	2,241,850	943,881	1,297,969	42.10%	7,674,804	6,548,774	1,126,030	85.33%
Administrative Services	903,700	352,319	551,381	38.99%	689,725	211,898	477,827	30.72%
Human Resources	1,000	-	1,000	0.00%	317,779	174,025	143,754	54.76%
Superior Court	32,845	32,354	491	98.51%	269,837	186,229	83,608	69.02%
District Court	861,010	417,742	443,268	48.52%	1,084,690	587,435	497,255	54.16%
Clerk	495,251	414,794	80,457	83.75%	642,482	460,237	182,245	71.63%
Treasurer	10,711,056	7,748,991	2,962,065	72.35%	471,315	268,543	202,772	56.98%
Auditor	725,150	605,924	119,226	83.56%	1,051,083	652,489	398,594	62.08%
Assessor	-	3,850	-	-	568,586	311,049	257,537	54.71%
Prosecuting Attorney	122,711	70,200	52,511	57.21%	870,606	544,889	325,717	62.59%
Child Support Enforcement	116,918	8,514	108,404	7.28%	116,918	1,990	114,928	1.70%
Facilities Management	-	5,663	(5,663)	0.00%	810,496	511,328	299,168	63.09%
Sheriff	611,600	426,532	185,068	69.74%	4,530,387	2,563,807	1,966,580	56.59%
Juvenile	140,645	107,515	33,130	76.44%	610,719	398,634	212,085	65.27%
Weed	1,350	1,300	50	96.30%	99,331	63,218	36,113	63.64%
Coroner	6,000	10,104	(4,104)	168.40%	225,280	125,566	99,714	55.74%
Extension	400	1,222	(822)	305.50%	157,097	82,769	74,328	52.69%
Emergency Management	181,006	159,302	21,704	88.01%	422,284	279,014	143,270	66.07%
Health	1,506,762	1,268,631	238,131	84.20%	1,197,023	786,717	410,306	65.72%
Fair	241,646	156,047	85,599	64.58%	501,778	254,540	247,238	50.73%
Parks & Rec	15,000	16,125	8,094	107.50%	308,288	184,688	123,600	59.91%
IT	130,500	-	-	0.00%	1,050,482	686,429	364,053	65.34%
Ending Fund Balance	-	-	-	0.00%	8,069,910	-	8,069,910	0.00%
TOTALS	32,195,915	12,751,010	19,327,474	39.60%	32,195,915	16,187,847	16,008,068	50.28%
TOTALS w/o Budget Balance	19,046,400		19,327,474	67%	24,126,005	16,187,847	7,938,158	67.10%

**CURRENT EXPENSE & COUNTY-WIDE
CASH AND DEBT
AS OF 8/31/2022**

CASH/INVESTMENTS

Current Expense/General Fund

	August 2022	August 2021	August 2020	August 2019	August 2018
Cash	7,527,181	9,207,424	8,698,971	9,382,745	6,754,003
Reserve (Investment)	2,819,029	2,819,029	2,819,029	1,419,029	1,219,029
Total Current Expense Cash & Investments	10,346,210	12,026,453	11,518,000	10,801,774	7,973,032

County-Wide

	August 2022	August 2021	August 2020	August 2019	August 2018
Cash	28,812,761	31,876,223	24,736,194	27,241,470	27,782,520
Investments	7,659,125	7,478,844	8,228,113	6,697,859	4,446,694
Total County-Wide Cash & Investments	36,471,886	39,355,067	32,964,307	33,939,329	32,229,214

DEBT - County-wide

Interfund loans

Borrowing Fund

Lending Fund

Emergency Communication, Principal Only	Current Expense	\$ 750,524	5/31/2025
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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		\$ 347,709	12/20/2023
Compensated Balances-County-Wide		\$ 858,487	as of 8/31/2022
Landfill Closure and Post Closure		\$ 1,885,190	
Emergency Comm Capital Lease		\$ 580,950	7/20/2025

Total County-Wide Debt		\$ 5,716,128	
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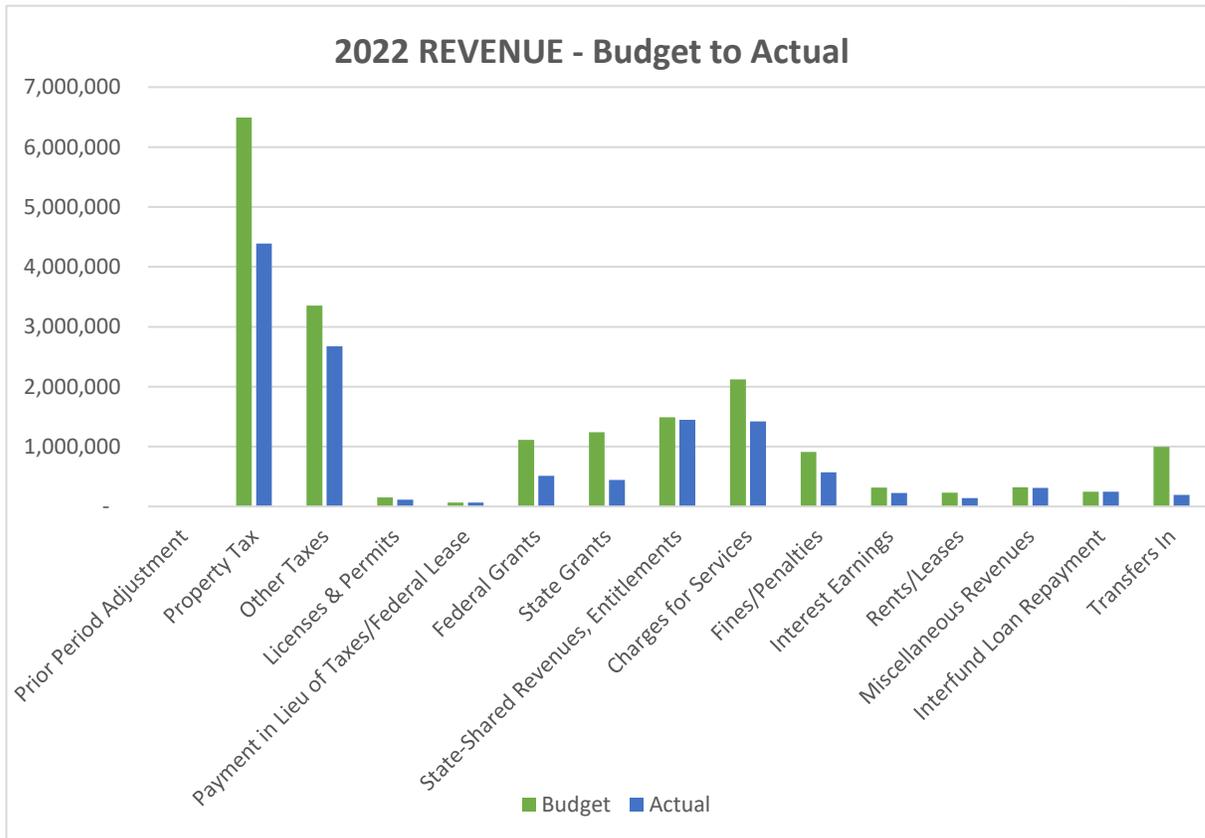
CURRENT EXPENSE/GENERAL FUND

REVENUES BY CATEGORY

AS OF 7/31/2022 (58.3%)

Includes Budget Amendment #2

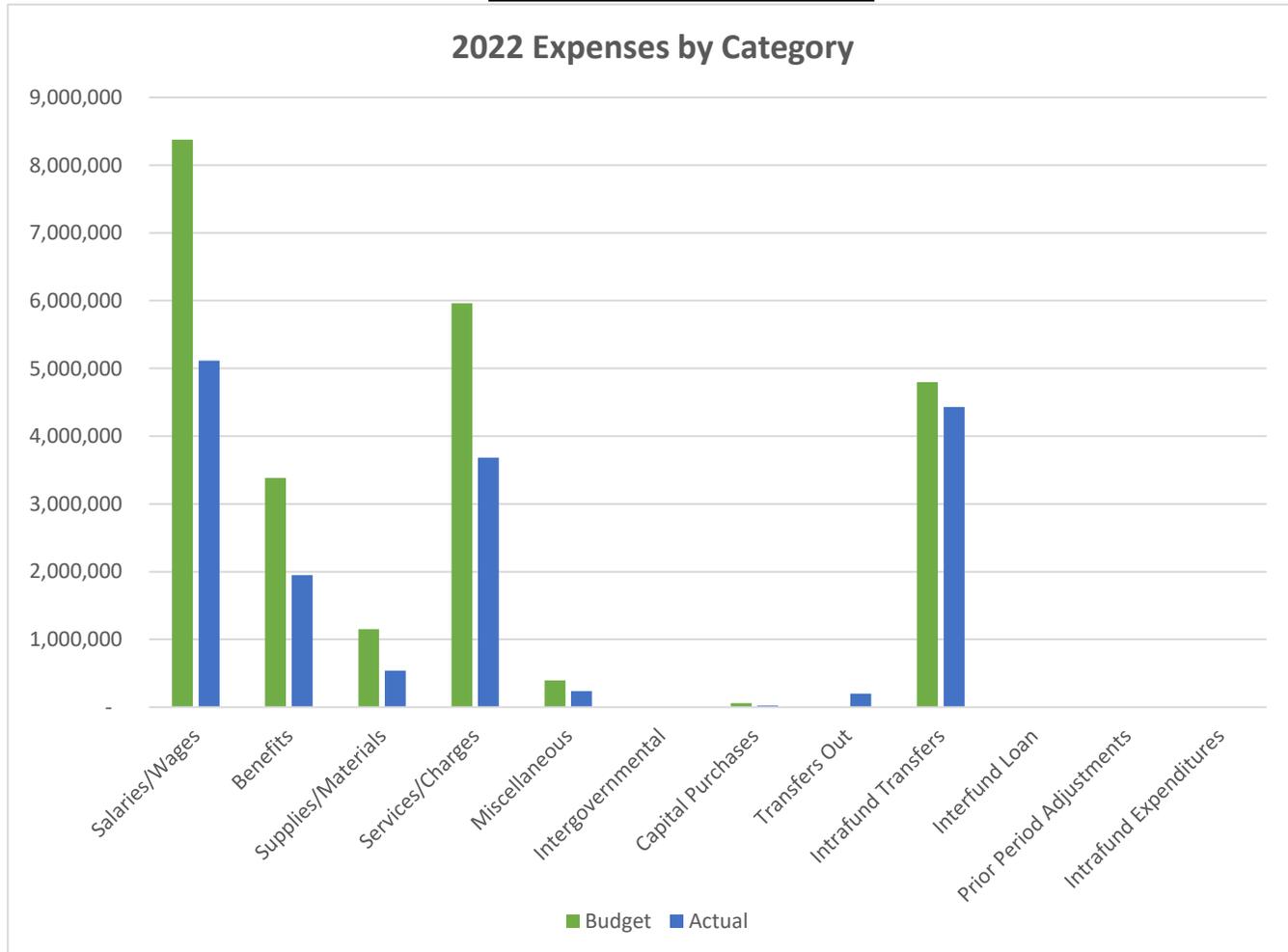
Revenue	Budget	Actual	% received
Beginning Fund Balance	13,149,515	-	0.00%
Prior Period Adjustment	-	-	0.00%
Property Tax	6,493,756	4,387,180	67.56%
Other Taxes	3,355,000	2,673,235	79.68%
Licenses & Permits	151,500	116,317	76.78%
Payment in Lieu of Taxes/Federal Lease	64,100	63,814	99.55%
Federal Grants	1,110,197	512,821	46.19%
State Grants	1,242,284	443,542	35.70%
State-Shared Revenues, Entitlements	1,488,246	1,445,145	97.10%
Charges for Services	2,119,825	1,417,947	66.89%
Fines/Penalties	912,650	569,437	62.39%
Interest Earnings	315,400	226,343	71.76%
Rents/Leases	230,735	142,778	61.88%
Miscellaneous Revenues	318,800	310,784	97.49%
Interfund Loan Repayment	249,475	249,476	100.00%
Transfers In	994,432	192,191	19.33%
Insurance Recoveries	-	-	-
Total CE/General Fund Revenue	32,195,915	12,751,010	39.60%
TOTALS LESS BEG. FUND BALANCE	19,046,400	12,751,010	67%



**CURRENT EXPENSE/GENERAL FUND
EXPENSES BY CATEGORY
AS OF 8/31/2022 (58.3%)**

Includes Budget Amendment #2

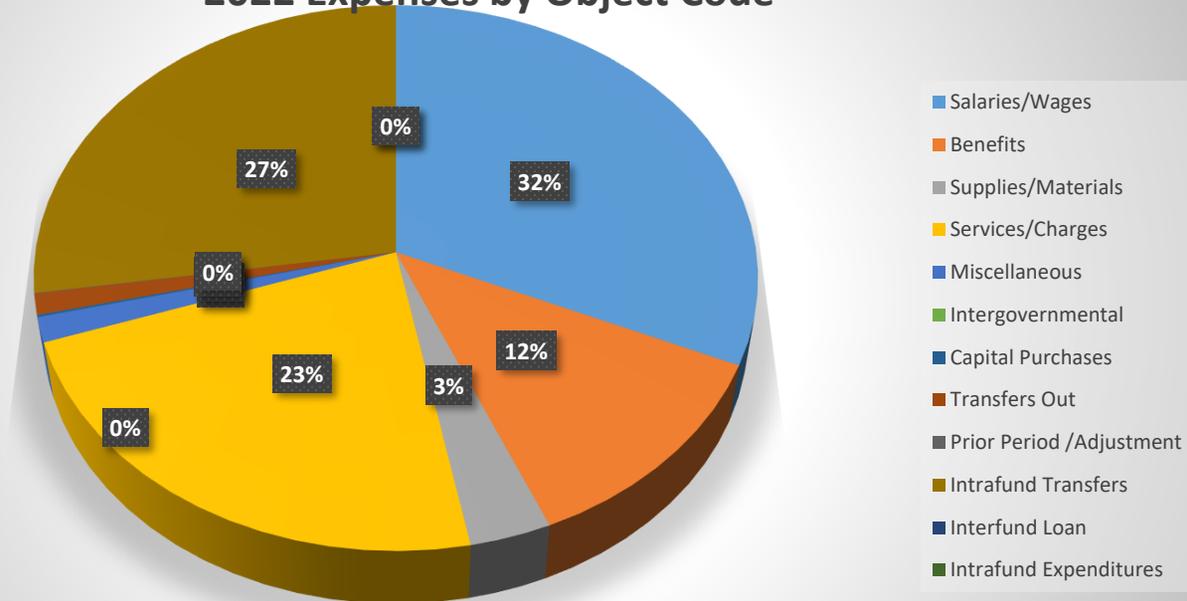
Expenses	Budget	Actual	% spent
Salaries/Wages	8,376,114	5,115,653	61.07%
Benefits	3,382,005	1,950,181	57.66%
Supplies/Materials	1,149,077	540,953	47.08%
Services/Charges	5,963,456	3,684,989	61.79%
Miscellaneous	392,755	237,467	60.46%
Intergovernmental	-	-	0.00%
Capital Purchases	60,000	21,132	35.22%
Transfers Out	-	200,000	0.00%
Intrafund Transfers	4,798,973	4,430,847	92.33%
Interfund Loan	-	-	0.00%
Prior Period Adjustments	-	6,625	0.00%
Intrafund Expenditures	3,625	-	0.00%
Ending Fund Balance	8,069,910	-	0.00%
Total CE/General Fund Expenses	32,195,915	16,187,847	50.28%
TOTAL less End. Fund Balance	24,126,005	16,187,847	67.10%



**CURRENT EXPENSE/GENERAL FUND
EXPENSES BY OBJECT CODE
AS OF 8/31/2022 (58.3%)**

Expenses	2022 Actual	2021 Actual	2022 % of 2022 Total	2022 vs 2021 Difference	2022 vs 2021 % Difference
Salaries/Wages	5,115,653	4,778,734	31.60%	336,919	107%
Benefits	1,950,181	1,858,624	12.05%	91,557	105%
Supplies/Materials	540,953	419,965	3.34%	120,988	129%
Services/Charges	3,684,989	3,450,759	22.76%	234,230	107%
Miscellaneous	237,467	2,615	1.47%	234,852	9081%
Intergovernmental	-	-	0.00%	-	0%
Capital Purchases	21,132	6,645	0.13%	14,487	0%
Transfers Out	200,000	1,470,000	1.24%	(1,270,000)	14%
Prior Period /Adjustment	6,625	5,181	0.04%	1,444	128%
Intrafund Transfers	4,430,847	-	27.37%	4,430,847	-
Interfund Loan	-	-	0.00%	-	0%
Intrafund Expenditures	-	355	0.00%	(355)	0%
Total CE/General Fund Expenses	16,187,847	11,992,878	100%	4,194,969	135%

2022 Expenses by Object Code



**CURRENT EXPENSE/GENERAL FUND
EXPENSES BY OBJECT CODE DETAIL
AS OF 8/31/2022 (66.7%)**

	Budget	Actual	% of Budget	% of Total Actual
Salaries/Wages	8,113,796	4,966,684	61%	30.68%
Salaries /Wages- Overtime	262,318	148,969	57%	0.92%
Benefits	3,382,005	1,950,181	58%	12.05%
Operating Supplies/Materials	563,838	282,691	50%	1.75%
Fuel	162,125	81,634	50%	0.50%
Items Purchased for Inventory or Resale	21,330	7,598	36%	0.05%
Small Tools & Equipment	401,784	169,029	42%	1.04%
Services/Professional Services	3,740,773	2,133,961	57%	13.18%
Communications	287,676	114,582	40%	0.71%
Travel	111,478	38,133	34%	0.24%
Advertising	50,539	20,509	41%	0.13%
Rentals & Leases	360,929	260,877	72%	1.61%
Insurance/Bonds	901,210	856,541	95%	5.29%
Public Utilities	253,000	153,455	61%	0.95%
Repairs & Maintenance	257,851	106,931	41%	0.66%
Miscellaneous	392,755	237,468	60%	1.47%
Intergovernmental Services/Payments	-	-	0%	0.00%
Interfund Transfers	-	200,000	0%	1.24%
Intrafund Transfers	4,798,973	4,430,847		27.37%
Interfund Loan	-	-	0%	0.00%
Capital Outlay	60,000	21,132	35%	0.13%
Prior Period Adjustments	-	6,625	0%	0.04%
Intrafund Payments	3,625	-	0%	0.00%
Ending Fund Balance	8,069,910	-	0%	0.00%
Current Expense Expenditure Totals	32,195,915	16,187,847	50%	100.00%
Current Expense Less End. Fund Bal.	24,126,005	16,187,847	67%	

**CURRENT EXPENSE/GENERAL FUND
SALARIES AND BENEFITS BY DEPARTMENT
AS OF 8/31/2022 (66.7%)**

	Budget	Actual	% of Budget
009 - Commissioners	433,015	290,684	67%
010 - General Government	95,462	90,204	94%
012 - Admin Services	245,987	81,786	33%
013- Human Resources	311,778	170,746	55%
020 - Superior Court	178,287	116,878	66%
030- District Court	917,940	534,487	58%
040- Clerk	334,282	217,596	65%
050 - Treasurer	413,315	238,110	58%
060 - Auditor	772,933	537,382	70%
080 - Assessor	529,236	292,279	55%
100 - Prosecuting Attorney	807,476	503,760	62%
105 - Child Support Enforcement	105,283	1,505	1%
120 - Facilities Management	430,267	243,131	57%
140 - Sheriff	3,529,387	2,108,478	60%
170 - Juvenile Services	414,944	272,013	66%
200 - Weed Control	82,356	54,094	66%
220 - Coroner	151,580	85,305	56%
240 - County Extension	95,137	57,977	61%
260 - Emergency Management	228,926	147,029	64%
280 - Public Health	680,298	470,066	69%
300 - Fair	230,832	122,166	53%
310- Parks and Recreation	238,166	130,121	55%
320 - Information Technology	531,232	300,037	56%
Current Expense Expenditure Totals	11,758,119	7,065,834	60%

**NON-CURRENT EXPENSE
SALARIES AND BENEFITS BY FUND
AS OF 8/31/2022 (66.7%)**

	Budget	Actual	% of Budget
102 - Building and Development	134,150	80,544	60%
103 - Countywide Planning	236,250	145,093	61%
104 - Developmental Services	101,562	63,599	63%
108-Veterans Relief	-	6,339	-
110 - County Road	5,506,200	2,972,590	54%
117 - Boating Safety	64,000	36,877	58%
122 - Sheriff K-9 Unit	1,000	-	0%
123 - Paths and Trails	40,902	27,063	66%
126 - Treasurer M&O	12,600	-	0%
127 - Quad-City Task Force	68,439	43,974	64%
128 - Crime Victims/Witness	103,269	81,341	79%
134 - Elections Reserve	30,000	14,829	49%
135 - Prosecutor STOP Grant	16,119	9,523	59%
138 - Federal Equitable Sharing	5,000	-	0%
143 - Trial Court Improvement	3,860	309	8%
144 - Emergency Communication	249,280	186,154	75%
146-ARPA	-	281,614	0%
400 - Solid Waste	1,098,150	496,040	45%
410 - Solid Waste Reserve	15,000	-	0%
501 - Equipment Rental & Revolving	995,650	403,537	41%
511 - Unemployment Insurance	25,000	195	1%
Non-CE Expenditure Totals	8,706,431	4,849,621	56%

Cash & Investment Trends - August					
	August 2022	August 2021	August 2020	August 2019	August 2018
001 Current Expense	10,346,210	12,026,453	11,518,000	10,801,774	7,973,032
102 Building & Development	88,200	110,844	50,362	64,598	104,108
103 CW Planning	54,333	116,873	93,647	52,282	93,038
110 County Road	6,071,218	4,736,697	4,019,311	4,272,350	5,237,622
112 Public Facilities	1,835,916	2,382,879	3,817,198	3,909,332	4,580,202
133 Commissioners Special Revenue	285,064	342,608	609,664	459,664	406,160
144 Emergency Communications	944,373	693,804	495,789	468,595	961,404
146 American Rescue Plan Act	3,025,468	4,866,058	-	-	-
100 Special Revenue Other	4,062,305	3,620,236	3,205,899	2,877,234	2,970,217
200 Debt Service	83,445	112,364	322,700	322,700	126,891
300 Capital Projects	977,561	2,377,610	1,739,661	2,600,132	1,884,007
400 Solid Waste	3,990,361	2,971,701	3,154,443	3,235,095	2,679,686
410 Solid Waste Reserve	2,102,224	1,965,015	1,782,775	1,643,996	1,700,617
501 ER&R	2,451,934	2,878,357	1,986,561	3,044,349	2,879,776
511 Unemployment	153,274	153,568	168,297	187,228	201,853
515 IT - dissolved 2019	-	-	-	-	430,601
TOTAL	36,471,886	39,355,067	32,964,307	33,939,329	32,229,214