

# WHITMAN COUNTY MONTHLY FINANCIAL REPORT

September 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 09/30/2022 (75%)								
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	330,351	124,664	72.60%
General Government	2,241,850	945,223	1,296,627	42.16%	7,674,804	6,591,304	1,083,500	85.88%
Administrative Services	903,700	400,615	503,085	44.33%	689,725	245,386	444,339	35.58%
Human Resources	1,000	-	1,000	0.00%	317,779	202,598	115,181	63.75%
Superior Court	32,845	36,553	(3,708)	111.29%	269,837	209,447	60,390	77.62%
District Court	861,010	569,726	291,284	66.17%	1,084,690	675,768	408,922	62.30%
Clerk	495,251	424,016	71,235	85.62%	642,482	489,091	153,391	76.13%
Treasurer	10,711,056	8,459,441	2,251,615	78.98%	471,315	301,284	170,031	63.92%
Auditor	725,150	633,037	92,113	87.30%	1,051,083	724,164	326,919	68.90%
Assessor	-	3,850	-	-	568,586	350,383	218,203	61.62%
Prosecuting Attorney	122,711	80,065	42,646	65.25%	870,606	619,715	250,891	71.18%
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	579,080	231,416	71.45%
Sheriff	611,600	449,346	162,254	73.47%	4,530,387	2,904,450	1,625,937	64.11%
Juvenile	140,645	107,515	33,130	76.44%	610,719	449,474	161,245	73.60%
Weed	1,350	1,300	50	96.30%	99,331	72,095	27,236	72.58%
Coroner	6,000	11,504	(5,504)	191.73%	225,280	142,415	82,865	63.22%
Extension	400	1,222	(822)	305.50%	157,097	98,200	58,897	62.51%
Emergency Management	181,006	164,295	16,711	90.77%	422,284	301,862	120,422	71.48%
Health	1,506,762	1,285,526	221,236	85.32%	1,197,023	916,140	280,883	76.53%
Fair	241,646	246,283	(4,637)	101.92%	501,778	361,746	140,032	72.09%
Parks & Rec	15,000	16,651	8,094	111.01%	308,288	209,717	98,571	68.03%
IT	130,500	-	-	0.00%	1,050,482	753,021	297,461	71.68%
Ending Fund Balance	-	-	-	0.00%	8,069,910	-	8,069,910	0.00%
<b>TOTALS</b>	<b>32,195,915</b>	<b>13,850,345</b>	<b>18,228,665</b>	<b>43.02%</b>	<b>32,195,915</b>	<b>17,536,307</b>	<b>14,659,608</b>	<b>54.47%</b>
<b>TOTALS w/o Budget Balance</b>	<b>19,046,400</b>		<b>18,228,665</b>	<b>73%</b>	<b>24,126,005</b>	<b>17,536,307</b>	<b>6,589,698</b>	<b>72.69%</b>

**CURRENT EXPENSE & COUNTY-WIDE  
CASH AND DEBT  
AS OF 9/30/2022**

**CASH/INVESTMENTS**

**Current Expense/General Fund**

	September 2022	September 2021	September 2020	September 2019	September 2018
Cash	7,285,442	8,933,211	7,612,697	9,143,844	6,688,401
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>10,104,471</b>	<b>11,752,240</b>	<b>10,431,726</b>	<b>10,562,873</b>	<b>7,907,430</b>

**County-Wide**

	September 2022	September 2021	September 2020	September 2019	September 2018
Cash	28,832,981	31,748,737	25,811,299	26,622,811	27,627,774
Investments	7,682,948	7,502,350	7,042,981	6,720,892	4,354,914
<b>Total County-Wide Cash &amp; Investments</b>	<b>36,515,929</b>	<b>39,251,087</b>	<b>32,854,280</b>	<b>33,343,703</b>	<b>31,982,688</b>

**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	\$ 1,230,838	3/31/2031
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**Revenue Obligations**

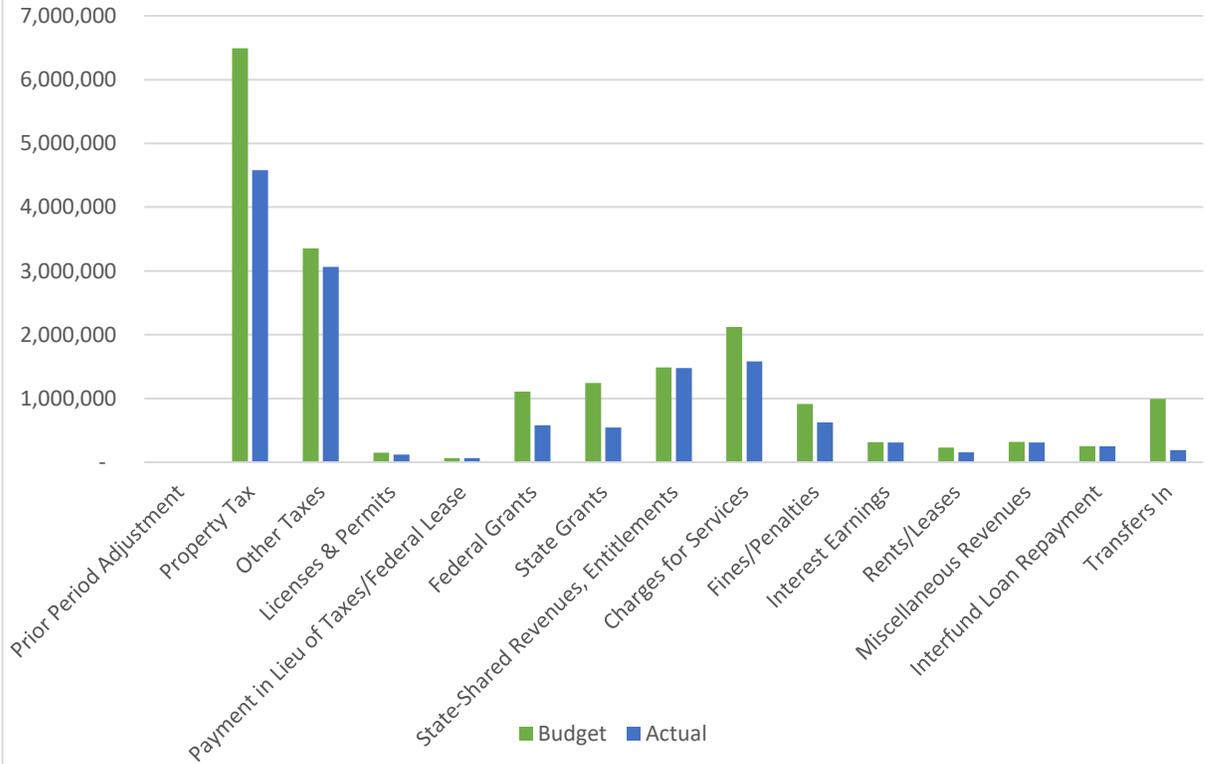
Solid Waste Revenue Bond, Principal Only	\$ 347,709	12/20/2023
Compensated Balances-County-Wide	\$ 858,993	as of 9/30/2022
Landfill Closure and Post Closure	\$ 1,885,190	
Emergency Comm Capital Lease	\$ 580,950	7/20/2025

<b>Total County-Wide Debt</b>	<b>\$ 5,654,204</b>	
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**CURRENT EXPENSE/GENERAL FUND  
REVENUES BY CATEGORY  
AS OF 09/30/2022 (75%)  
Includes Budget Amendment #2**

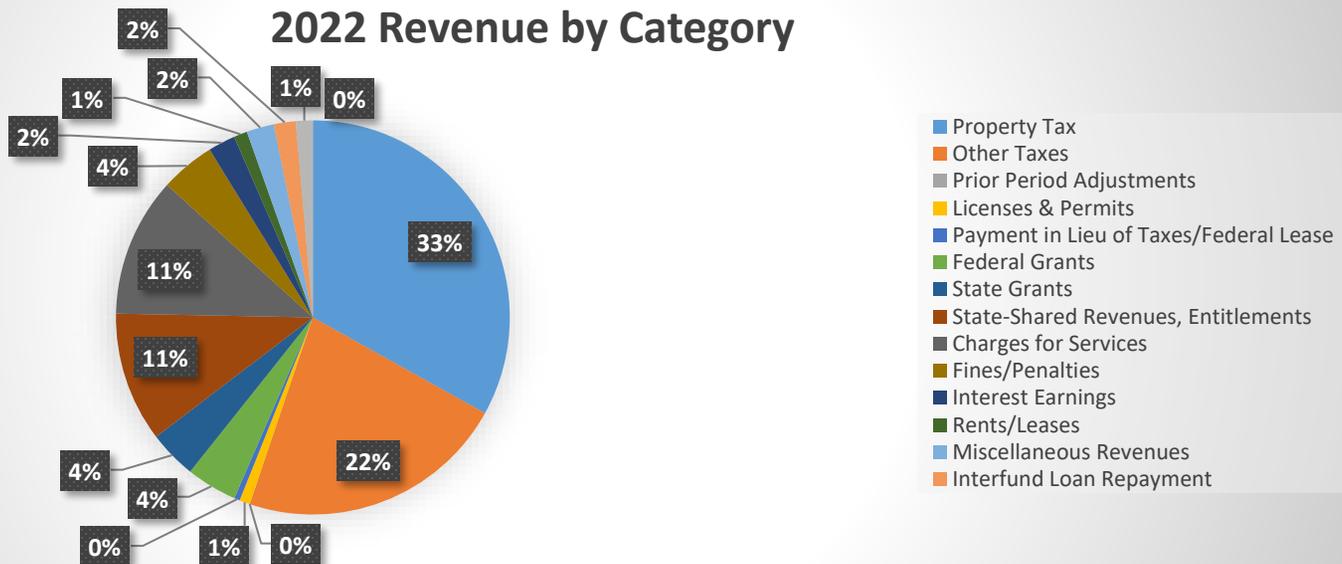
<b>Revenue</b>	<b>Budget</b>	<b>Actual</b>	<b>% received</b>
Beginning Fund Balance	13,149,515	-	0.00%
Prior Period Adjustment	-	-	0.00%
Property Tax	6,493,756	4,581,977	70.56%
Other Taxes	3,355,000	3,063,191	91.30%
Licenses & Permits	151,500	120,628	79.62%
Payment in Lieu of Taxes/Federal Lease	64,100	63,814	99.55%
Federal Grants	1,110,197	578,335	52.09%
State Grants	1,242,284	546,142	43.96%
State-Shared Revenues, Entitlements	1,488,246	1,476,701	99.22%
Charges for Services	2,119,825	1,580,788	74.57%
Fines/Penalties	912,650	622,562	68.21%
Interest Earnings	315,400	308,766	97.90%
Rents/Leases	230,735	153,566	66.56%
Miscellaneous Revenues	318,800	312,207	97.93%
Interfund Loan Repayment	249,475	249,476	100.00%
Transfers In	994,432	192,192	19.33%
Insurance Recoveries	-	-	-
<b>Total CE/General Fund Revenue</b>	<b>32,195,915</b>	<b>13,850,345</b>	<b>43.02%</b>
<b>TOTALS LESS BEG. FUND BALANCE</b>	<b>19,046,400</b>	<b>13,850,345</b>	<b>73%</b>

**2022 REVENUE - Budget to Actual**



**CURRENT EXPENSE/GENERAL FUND  
REVENUES BY CATEGORY/% of TOTAL  
AS OF 9/30/2022**

	<b>2022 Actual</b>	<b>2021 Actual</b>	<b>2022 % of 2022 Total</b>	<b>2022 vs 2021 Difference</b>
Property Tax	4,581,977	<b>4,310,506</b>	33.08%	271,471
Other Taxes	3,063,191	<b>2,438,295</b>	22.12%	624,896
Prior Period Adjustments	-	<b>3,464</b>	0.00%	(3,464)
Licenses & Permits	120,628	<b>118,963</b>	0.87%	1,665
Payment in Lieu of Taxes/Federal Lease	63,814	<b>62,378</b>	0.46%	1,436
Federal Grants	578,335	<b>1,687,369</b>	4.18%	(1,109,034)
State Grants	546,142	<b>748,421</b>	3.94%	(202,279)
State-Shared Revenues, Entitlements	1,476,701	<b>950,311</b>	10.66%	526,390
Charges for Services	1,580,788	<b>1,435,141</b>	11.41%	145,647
Fines/Penalties	622,562	<b>705,187</b>	4.49%	(82,625)
Interest Earnings	308,766	<b>151,340</b>	2.23%	157,426
Rents/Leases	153,566	<b>114,806</b>	1.11%	38,760
Miscellaneous Revenues	312,207	<b>25,357</b>	2.25%	286,850
Interfund Loan Repayment	249,476	<b>50,000</b>	1.80%	199,476
Transfers In	192,192	<b>207,995</b>	1.39%	(15,803)
Insurance Recoveries	-	-	0.00%	-
<b>Total CE/General Fund Revenue</b>	<b>13,850,345</b>	<b>13,009,533</b>	100.00%	840,812

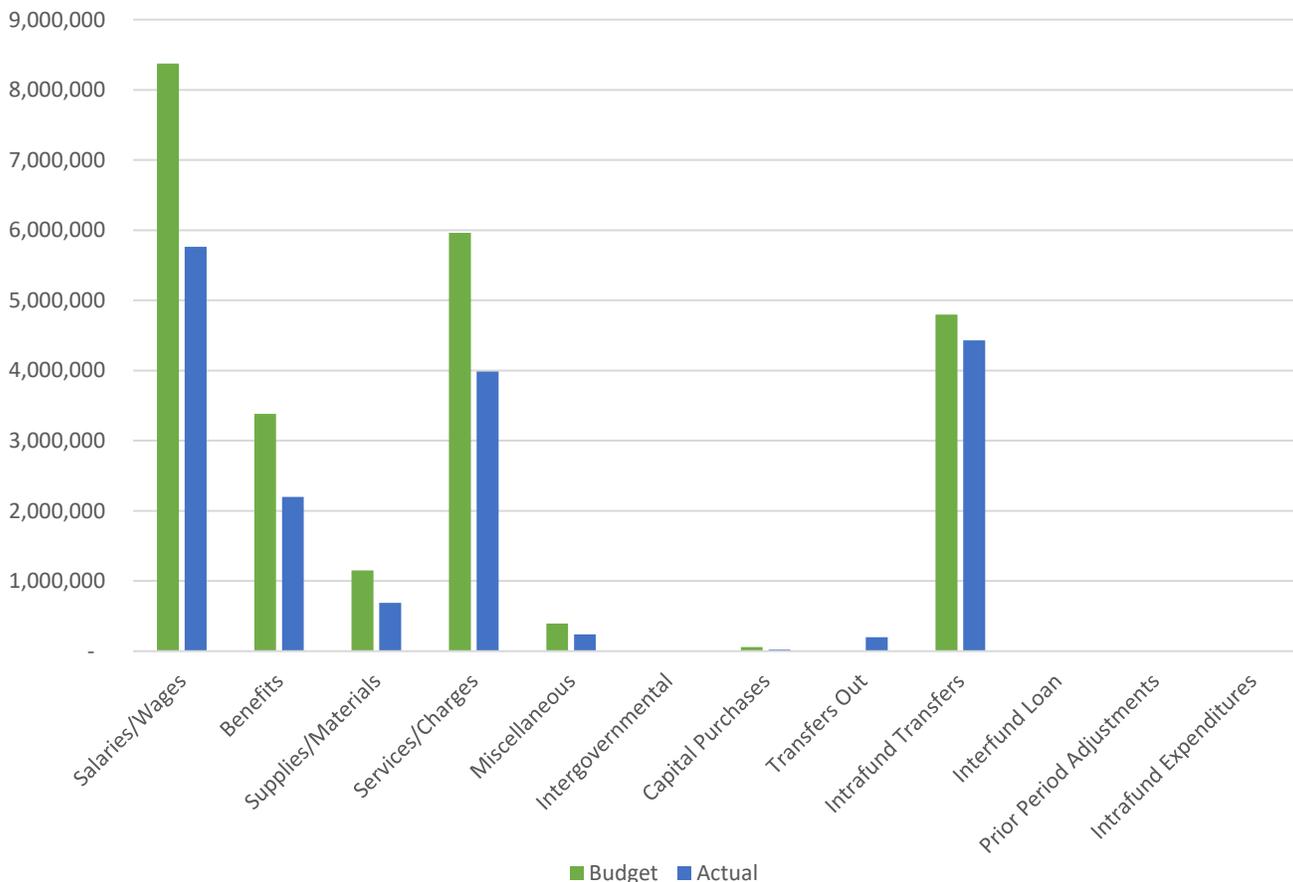


**CURRENT EXPENSE/GENERAL FUND  
EXPENSES BY CATEGORY  
AS OF 09/30/2022 (75%)**

Includes Budget Amendment #2

<b>Expenses</b>	<b>Budget</b>	<b>Actual</b>	<b>% spent</b>
Salaries/Wages	8,376,114	5,762,166	68.79%
Benefits	3,382,005	2,199,047	65.02%
Supplies/Materials	1,149,077	689,530	60.01%
Services/Charges	5,963,456	3,986,624	66.85%
Miscellaneous	392,755	240,336	61.19%
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%
<b>Total CE/General Fund Expenses</b>	<b>32,195,915</b>	<b>17,536,307</b>	<b>54.47%</b>
<b>TOTAL less End. Fund Balance</b>	<b>24,126,005</b>	<b>17,536,307</b>	<b>72.69%</b>

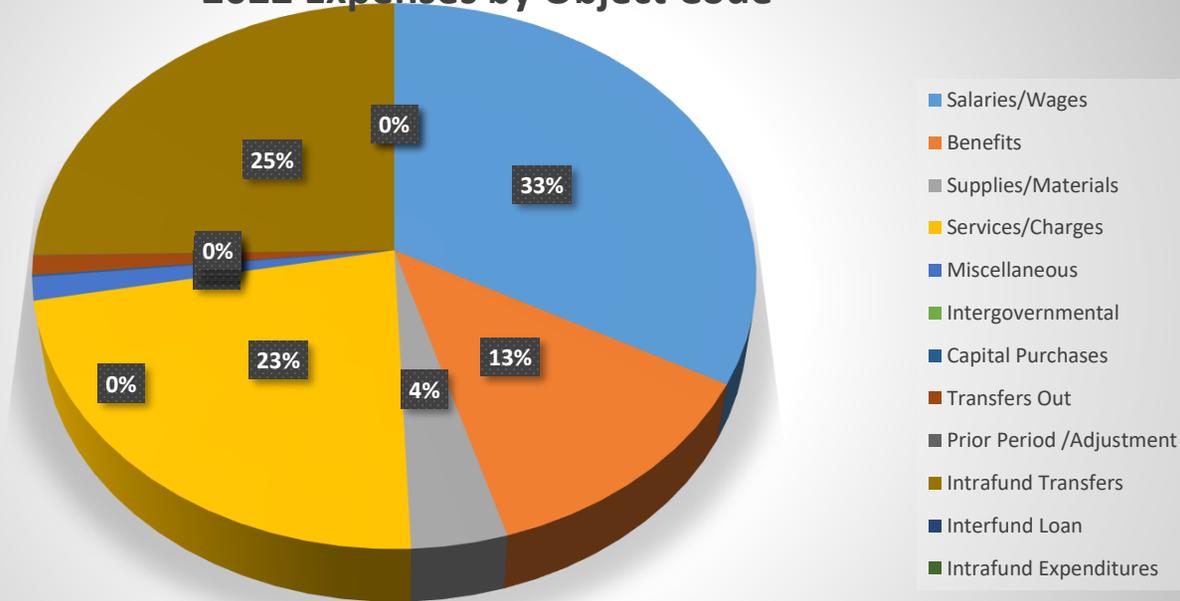
**2022 Expenses by Category**



**CURRENT EXPENSE/GENERAL FUND  
EXPENSES BY OBJECT CODE  
AS OF 9/30/2022 (75%)**

Expenses	2022 Actual	2021 Actual	2022 % of 2022 Total	2022 vs 2021 Difference	2022 vs 2021 % Difference
Salaries/Wages	5,762,166	5,375,033	32.86%	387,133	107%
Benefits	2,199,047	2,080,463	12.54%	118,584	106%
Supplies/Materials	689,530	479,595	3.93%	209,935	144%
Services/Charges	3,986,624	3,811,224	22.73%	175,400	105%
Miscellaneous	240,336	2,626	1.37%	237,710	9152%
Intergovernmental	-	-	0.00%	-	0%
Capital Purchases	21,132	6,645	0.12%	14,487	0%
Transfers Out	200,000	1,470,000	1.14%	(1,270,000)	14%
Prior Period /Adjustment	6,625	5,181	0.04%	1,444	128%
Intrafund Transfers	4,430,847	-	25.27%	4,430,847	-
Interfund Loan	-	-	0.00%	-	0%
Intrafund Expenditures	-	355	0.00%	(355)	0%
<b>Total CE/General Fund Expenses</b>	<b>17,536,307</b>	<b>13,231,122</b>	<b>100%</b>	<b>4,305,185</b>	<b>133%</b>

**2022 Expenses by Object Code**



**CURRENT EXPENSE/GENERAL FUND  
EXPENSES BY OBJECT CODE DETAIL  
AS OF 09/30/2022 (75%)**

	<b>Budget</b>	<b>Actual</b>	<b>% of Budget</b>	<b>% of Total Actual</b>
Salaries/Wages	8,113,796	5,582,701	69%	31.84%
Salaries /Wages- Overtime	262,318	179,465	68%	1.02%
Benefits	3,382,005	2,199,047	65%	12.54%
Operating Supplies/Materials	563,838	362,150	64%	2.07%
Fuel	162,125	96,134	59%	0.55%
Items Purchased for Inventory or Resale	21,330	8,918	42%	0.05%
Small Tools & Equipment	401,784	222,328	55%	1.27%
Services/Professional Services	3,740,773	2,346,026	63%	13.38%
Communications	287,676	125,166	44%	0.71%
Travel	111,478	43,020	39%	0.25%
Advertising	50,539	21,521	43%	0.12%
Rentals & Leases	360,929	290,028	80%	1.65%
Insurance/Bonds	901,210	856,541	95%	4.88%
Public Utilities	253,000	168,369	67%	0.96%
Repairs & Maintenance	257,851	135,953	53%	0.78%
Miscellaneous	392,755	240,336	61%	1.37%
Intergovernmental Services/Payments	-	-	0%	0.00%
Interfund Transfers	-	200,000	0%	1.14%
Intrafund Transfers	4,798,973	4,430,847		25.27%
Interfund Loan	-	-	0%	0.00%
Capital Outlay	60,000	21,132	35%	0.12%
Prior Period Adjustments	-	6,625	0%	0.04%
Intrafund Payments	3,625	-	0%	0.00%
Ending Fund Balance	8,069,910	-	0%	0.00%
<b>Current Expense Expenditure Totals</b>	<b>32,195,915</b>	<b>17,536,307</b>	<b>54%</b>	<b>100.00%</b>
<b>Current Expense Less End. Fund Bal.</b>	<b>24,126,005</b>	<b>17,536,307</b>	<b>73%</b>	

**CURRENT EXPENSE/GENERAL FUND  
SALARIES AND BENEFITS BY DEPARTMENT  
AS OF 09/30/2022 (75%)**

	<b>Budget</b>	<b>Actual</b>	<b>% of Budget</b>
009 - Commissioners	433,015	323,285	75%
010 - General Government	95,462	91,976	96%
012 - Admin Services	245,987	108,218	44%
013- Human Resources	311,778	196,599	63%
020 - Superior Court	178,287	132,248	74%
030- District Court	917,940	605,616	66%
040- Clerk	334,282	244,987	73%
050 - Treasurer	413,315	268,597	65%
060 - Auditor	772,933	583,366	75%
080 - Assessor	529,236	330,262	62%
100 - Prosecuting Attorney	807,476	570,282	71%
105 - Child Support Enforcement	105,283	1,505	1%
120 - Facilities Management	430,267	275,620	64%
140 - Sheriff	3,529,387	2,383,954	68%
170 - Juvenile Services	414,944	306,192	74%
200 - Weed Control	82,356	60,546	74%
220 - Coroner	151,580	96,138	63%
240 - County Extension	95,137	65,948	69%
260 - Emergency Management	228,926	163,574	71%
280 - Public Health	680,298	526,723	77%
300 - Fair	230,832	142,523	62%
310- Parks and Recreation	238,166	149,567	63%
320 - Information Technology	531,232	333,487	63%
<b>Current Expense Expenditure Totals</b>	<b>11,758,119</b>	<b>7,961,213</b>	<b>68%</b>

**NON-CURRENT EXPENSE  
SALARIES AND BENEFITS BY FUND  
AS OF 09/30/2022 (75%)**

	<b>Budget</b>	<b>Actual</b>	<b>% of Budget</b>
102 - Building and Development	134,150	90,608	68%
103 - Countywide Planning	236,250	163,214	69%
104 - Developmental Services	101,562	71,966	71%
108-Veterans Relief	-	9,138	-
110 - County Road	5,506,200	3,335,684	61%
117 - Boating Safety	64,000	45,089	70%
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%
<b>Non-CE Expenditure Totals</b>	<b>8,706,431</b>	<b>5,260,278</b>	<b>60%</b>

<b>Cash &amp; Investment Trends - September</b>					
	<b>September 2022</b>	<b>September 2021</b>	<b>September 2020</b>	<b>September 2019</b>	<b>September 2018</b>
001 Current Expense	10,104,471	11,752,240	10,431,726	10,562,873	7,907,430
102 Building & Development	93,548	113,771	109,341	62,750	108,871
103 CW Planning	50,155	102,470	80,998	25,936	75,494
110 County Road	6,218,664	4,826,334	2,658,474	4,267,634	5,183,813
112 Public Facilities	1,919,359	1,819,087	3,967,382	3,963,073	4,648,214
133 Commissioners Special Revenue	285,064	342,608	609,664	459,664	406,160
144 Emergency Communications	1,074,384	747,876	580,096	515,692	994,386
146 American Rescue Plan Act	2,556,781	4,857,865	-	-	-
100 Special Revenue Other	4,072,304	3,583,137	3,237,189	2,818,961	2,922,130
200 Debt Service	1	28,918	239,255	239,255	126,891
300 Capital Projects	1,383,898	2,389,727	3,208,787	2,519,627	1,892,232
400 Solid Waste	4,042,785	3,610,766	3,323,717	2,948,837	2,718,371
410 Solid Waste Reserve	2,119,624	1,987,954	1,797,249	1,658,529	1,606,971
501 ER&R	2,441,618	2,934,766	2,442,105	3,113,645	2,802,687
511 Unemployment	153,273	153,568	168,297	187,227	201,853
515 IT - dissolved 2019	-	-	-	-	387,185
<b>TOTAL</b>	<b>36,515,929</b>	<b>39,251,087</b>	<b>32,854,280</b>	<b>33,343,703</b>	<b>31,982,688</b>