

# WHITMAN COUNTY MONTHLY FINANCIAL REPORT

November 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 11/30/2022 (91.67%)								
Includes Budget Amendment #4								
	Revenue			%	Expenditures			%
Department	2022 Budget	2022 Actual	Remaining	Collected	2022 Budget	2022 Actual	Remaining	Expended
Beginning Fund Balance	13,148,919	-	13,148,919				-	0.00%
Prior Period Adjustment	-	-		0.00%		6,626		
BoCC	-	-	-	0.00%	455,015	401,763	53,252	88.30%
General Government	2,241,850	1,950,837	291,013	87.02%	7,674,804	7,229,082	445,722	94.19%
Administrative Services	903,700	635,098	268,602	70.28%	689,725	485,297	204,428	70.36%
Human Resources	1,000	-	1,000	0.00%	317,779	254,544	63,235	80.10%
Superior Court	32,845	36,553	(3,708)	111.29%	289,741	263,082	26,659	90.80%
District Court	961,010	684,612	276,398	71.24%	1,184,690	844,082	340,608	71.25%
Probation	-	-	-	0.00%	-	-	-	0.00%
Clerk	495,251	458,945	36,306	92.67%	642,482	542,314	100,168	84.41%
Treasurer	10,711,056	12,187,942	(1,476,886)	113.79%	471,315	366,013	105,302	77.66%
Auditor	725,150	768,421	(43,271)	105.97%	1,051,083	871,406	179,677	82.91%
Assessor	-	3,152	-	-	573,086	432,113	140,973	75.40%
Prosecuting Attorney	122,711	102,946	19,765	83.89%	870,606	755,161	115,445	86.74%
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	709,963	100,533	87.60%
Sheriff	611,600	552,721	58,879	90.37%	4,530,387	3,606,438	923,949	79.61%
Juvenile	140,645	130,429	10,216	92.74%	610,719	551,332	59,387	90.28%
Weed	1,350	1,300	50	96.30%	99,331	88,062	11,269	88.66%
Coroner	6,000	11,504	(5,504)	191.73%	225,280	173,578	51,702	77.05%
Extension	400	1,222	(822)	305.50%	157,097	117,977	39,120	75.10%
Emergency Management	181,006	171,559	9,447	94.78%	422,284	344,328	77,956	81.54%
Health	1,566,762	1,305,509	261,253	83.33%	1,197,023	1,119,832	77,191	93.55%
Fair	241,646	316,576	(74,930)	131.01%	536,778	460,347	76,431	85.76%
Parks & Rec	15,000	19,277	(4,277)	128.51%	308,288	257,145	51,143	83.41%
IT	130,500	-	-	0.00%	1,050,482	881,349	834,517	83.90%
Ending Fund Balance	-	-	-	0.00%	8,069,910	-	8,069,910	0.00%
<b>TOTALS</b>	<b>32,355,319</b>	<b>19,352,780</b>	<b>12,875,191</b>	<b>59.81%</b>	<b>32,355,319</b>	<b>20,763,824</b>	<b>11,591,495</b>	<b>64.17%</b>
<b>TOTALS w/o Budget Balance</b>	<b>19,206,400</b>	<b>19,352,780</b>	<b>12,875,191</b>	<b>101%</b>	<b>24,285,409</b>	<b>20,763,824</b>	<b>3,521,585</b>	<b>85.50%</b>

**CURRENT EXPENSE & COUNTY-WIDE  
CASH AND DEBT  
AS OF 11/30/2022**

**CASH/INVESTMENTS**

**Current Expense/General Fund**

	November 2022	November 2021	November 2020	November 2019	November 2018
Cash	9,552,550	11,087,344	7,529,892	10,999,025	9,246,379
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>12,371,579</b>	<b>13,906,373</b>	<b>10,348,921</b>	<b>12,418,054</b>	<b>10,465,408</b>

**County-Wide**

	November 2022	November 2021	November 2020	November 2019	November 2018
Cash	31,273,343	34,640,857	27,098,328	27,667,821	29,249,734
Investments	7,720,718	7,528,141	7,069,742	6,751,036	4,381,655
<b>Total County-Wide Cash &amp; Investments</b>	<b>38,994,061</b>	<b>42,168,998</b>	<b>34,168,070</b>	<b>34,418,857</b>	<b>33,631,389</b>

**DEBT - County-wide**

**Interfund loans**

**Borrowing Fund**

**Lending Fund**

Emergency Communication, Principal Only      Current Expense      \$      750,524      5/31/2025

**General Obligations**

Public Service Building GO Bond, Principal Only      \$      1,230,838      3/31/2031  
Holman Capital

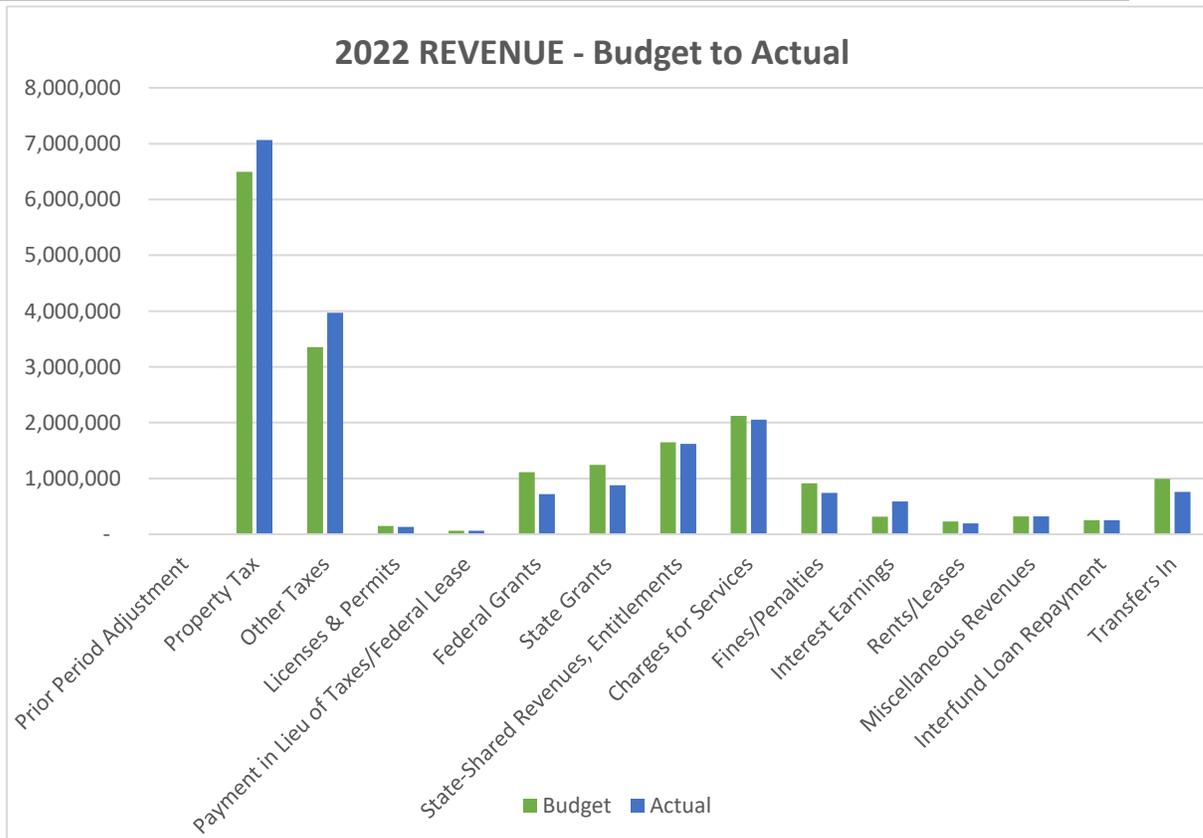
**Revenue Obligations**

Solid Waste Revenue Bond, Principal Only      \$      347,709      12/20/2023  
Compensated Balances-County-Wide      \$      873,992      as of 11/30/2022  
Landfill Closure and Post Closure      \$      1,885,190  
Emergency Comm Capital Lease      \$      580,950      7/20/2025

**Total County-Wide Debt**      \$      **5,669,203**

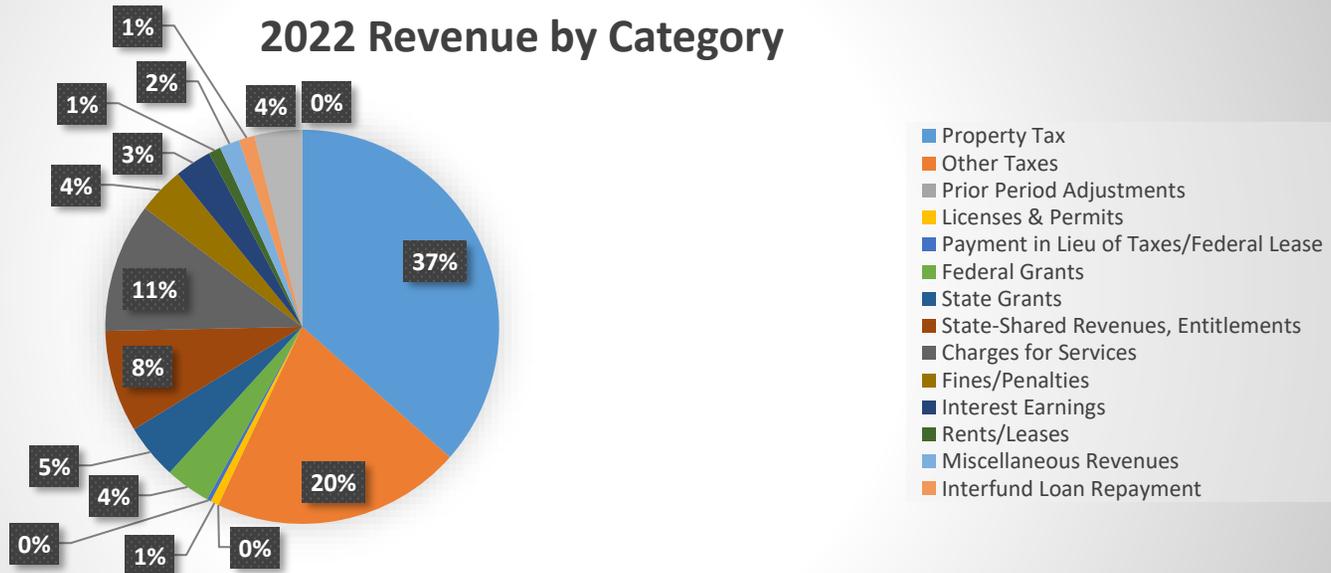
**CURRENT EXPENSE/GENERAL FUND  
REVENUES BY CATEGORY  
AS OF 11/30/2022 (91.67%)  
Includes Budget Amendment #4**

<b>Revenue</b>	<b>Budget</b>	<b>Actual</b>	<b>% received</b>
Beginning Fund Balance	13,148,919	-	0.00%
Prior Period Adjustment	-	-	0.00%
Property Tax	6,493,756	7,067,179	108.83%
Other Taxes	3,355,000	3,967,225	118.25%
Licenses & Permits	151,500	132,820	87.67%
Payment in Lieu of Taxes/Federal Lease	64,100	63,814	99.55%
Federal Grants	1,110,197	722,082	65.04%
State Grants	1,242,284	877,619	70.65%
State-Shared Revenues, Entitlements	1,648,246	1,618,894	98.22%
Charges for Services	2,119,825	2,054,589	96.92%
Fines/Penalties	912,650	741,557	81.25%
Interest Earnings	315,400	589,454	186.89%
Rents/Leases	230,735	192,087	83.25%
Miscellaneous Revenues	318,800	318,419	99.88%
Interfund Loan Repayment	249,475	249,476	100.00%
Transfers In	994,432	757,565	76.18%
Insurance Recoveries	-	-	-
<b>Total CE/General Fund Revenue</b>	<b>32,355,319</b>	<b>19,352,780</b>	<b>59.81%</b>
<b>TOTALS LESS BEG. FUND BALANCE</b>	<b>19,206,400</b>	<b>19,352,780</b>	<b>101%</b>



**CURRENT EXPENSE/GENERAL FUND  
REVENUES BY CATEGORY/91.67% of TOTAL  
AS OF 11/30/2022**

	2022 Actual	2021 Actual	2022 % of 2022 Total	2022 vs 2021 Difference
Property Tax	7,067,179	6,639,667	36.52%	427,512
Other Taxes	3,967,225	3,122,732	20.50%	844,493
Prior Period Adjustments	-	8,377	0.00%	(8,377)
Licenses & Permits	132,820	133,073	0.69%	(253)
Payment in Lieu of Taxes/Federal Lease	63,814	62,378	0.33%	1,436
Federal Grants	722,082	1,880,664	3.73%	(1,158,582)
State Grants	877,619	990,667	4.53%	(113,048)
State-Shared Revenues, Entitlements	1,618,894	1,342,999	8.37%	275,895
Charges for Services	2,054,589	1,848,003	10.62%	206,586
Fines/Penalties	741,557	801,465	3.83%	(59,908)
Interest Earnings	589,454	182,233	3.05%	407,221
Rents/Leases	192,087	146,171	0.99%	45,916
Miscellaneous Revenues	318,419	28,186	1.65%	290,233
Interfund Loan Repayment	249,476	50,000	1.29%	199,476
Transfers In	757,565	470,506	3.91%	287,059
Insurance Recoveries	-	-	0.00%	-
<b>Total CE/General Fund Revenue</b>	<b>19,352,780</b>	<b>17,707,121</b>	<b>100.00%</b>	<b>1,645,659</b>

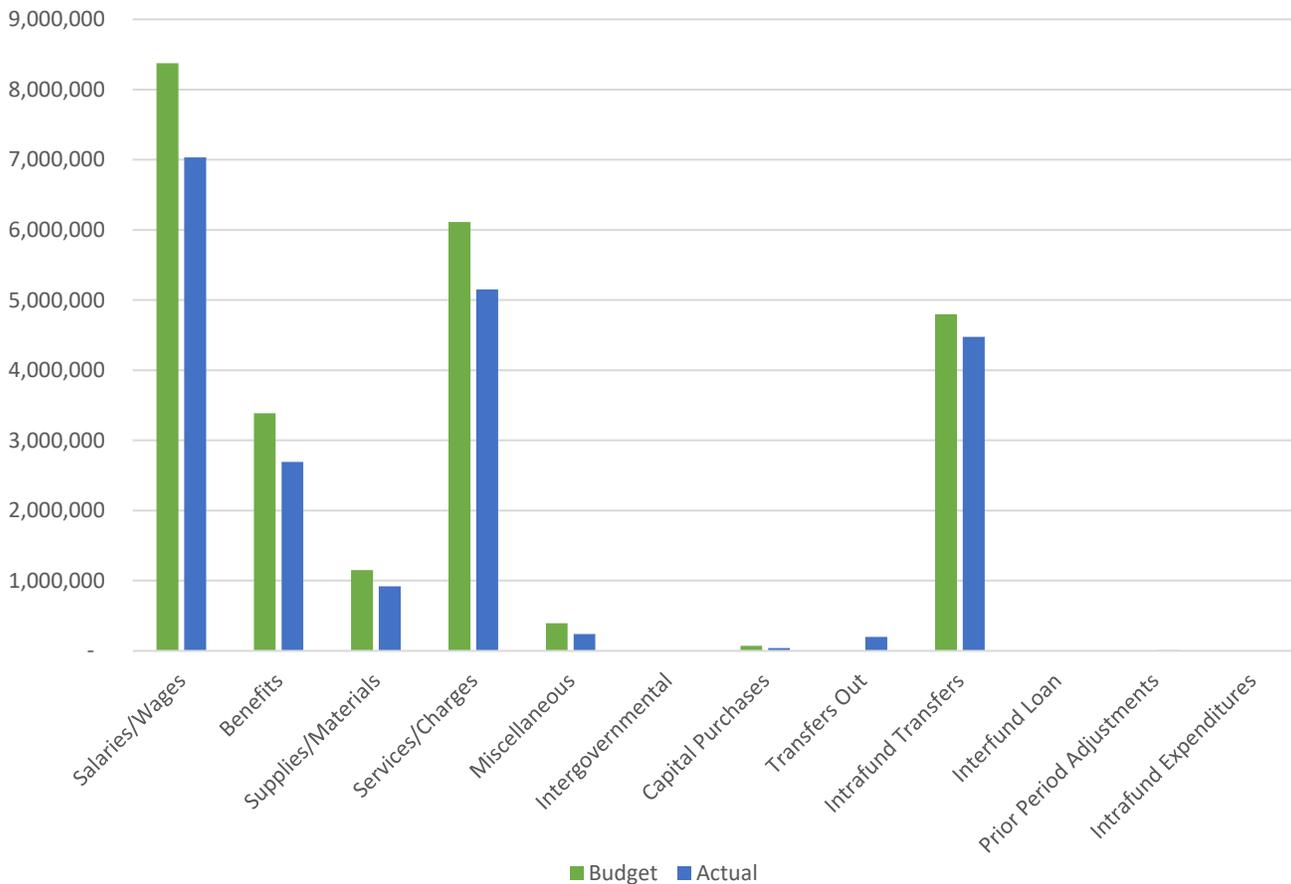


**CURRENT EXPENSE/GENERAL FUND  
EXPENSES BY CATEGORY  
AS OF 11/30/2022 (91.67%)**

Includes Budget Amendment #3

<b>Expenses</b>	<b>Budget</b>	<b>Actual</b>	<b>% spent</b>
Salaries/Wages	8,372,927	7,033,765	84.01%
Benefits	3,384,615	2,693,181	79.57%
Supplies/Materials	1,151,958	920,266	79.89%
Services/Charges	6,110,556	5,150,742	84.29%
Miscellaneous	392,755	241,821	61.57%
Intergovernmental	-	-	0.00%
Capital Purchases	70,000	42,575	60.82%
Transfers Out	-	200,000	0.00%
Intrafund Transfers	4,798,973	4,474,849	93.25%
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>32,355,319</b>	<b>20,763,824</b>	64.17%
<b>TOTAL less End. Fund Balance</b>	<b>24,285,409</b>	<b>20,763,824</b>	85.50%

**2022 Expenses by Category**

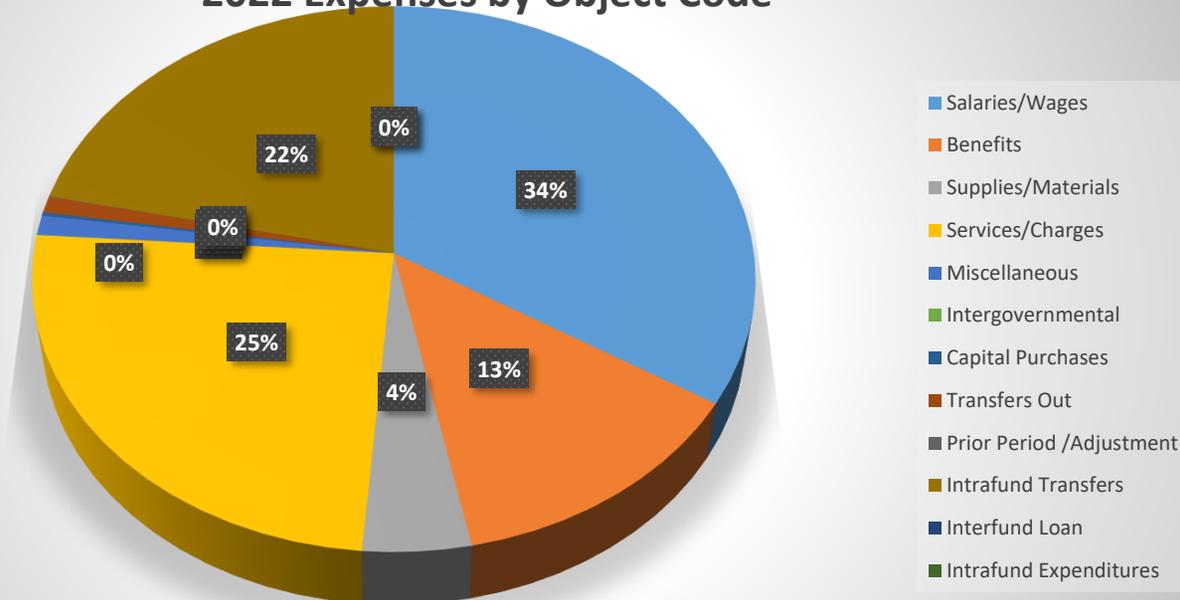




**CURRENT EXPENSE/GENERAL FUND  
EXPENSES BY OBJECT CODE  
AS OF 11/30/2022 (91.67%)**

Expenses	2022 Actual	2021 Actual	2022 % of 2022 Total	2022 vs 2021 Difference	2022 vs 2021 % Difference
Salaries/Wages	7,033,765	6,529,604	33.88%	504,161	108%
Benefits	2,693,181	2,516,650	12.97%	176,531	107%
Supplies/Materials	920,266	612,066	4.43%	308,200	150%
Services/Charges	5,150,742	4,560,766	24.81%	589,976	113%
Miscellaneous	241,821	33,255	1.16%	208,566	727%
Intergovernmental	-	-	0.00%	-	0%
Capital Purchases	42,575	46,699	0.21%	(4,124)	0%
Transfers Out	200,000	1,470,000	0.96%	(1,270,000)	14%
Prior Period /Adjustment	6,625	5,181	0.03%	1,444	128%
Intrafund Transfers	4,474,849	-	21.55%	4,474,849	-
Interfund Loan	-	-	0.00%	-	0%
Intrafund Expenditures	-	355	0.00%	(355)	0%
<b>Total CE/General Fund Expenses</b>	<b>20,763,824</b>	<b>15,774,576</b>	<b>100%</b>	<b>4,989,248</b>	<b>132%</b>

**2022 Expenses by Object Code**



**CURRENT EXPENSE/GENERAL FUND  
EXPENSES BY OBJECT CODE DETAIL  
AS OF 11/30/2022 (91.67%)**

	<b>Budget</b>	<b>Actual</b>	<b>% of Budget</b>	<b>% of Total Actual</b>
Salaries/Wages	8,110,609	6,812,156	84%	32.81%
Salaries /Wages- Overtime	262,318	221,610	84%	1.07%
Benefits	3,384,615	2,693,181	80%	12.97%
Operating Supplies/Materials	563,838	522,355	93%	2.52%
Fuel	162,125	116,888	72%	0.56%
Items Purchased for Inventory or Resale	21,330	11,026	52%	0.05%
Small Tools & Equipment	404,665	269,998	67%	1.30%
Services/Professional Services	3,887,873	3,276,996	84%	15.78%
Communications	287,676	158,856	55%	0.77%
Travel	111,478	60,888	55%	0.29%
Advertising	50,539	33,063	65%	0.16%
Rentals & Leases	360,929	333,033	92%	1.60%
Insurance/Bonds	901,210	862,965	96%	4.16%
Public Utilities	253,000	220,904	87%	1.06%
Repairs & Maintenance	257,851	204,036	79%	0.98%
Miscellaneous	392,755	241,821	62%	1.16%
Intergovernmental Services/Payments	-	-	0%	0.00%
Interfund Transfers	-	200,000	0%	0.96%
Intrafund Transfers	4,798,973	4,474,848		21.55%
Interfund Loan	-	-	0%	0.00%
Capital Outlay	70,000	42,575	61%	0.21%
Prior Period Adjustments	-	6,625	0%	0.03%
Intrafund Payments	3,625	-	0%	0.00%
Ending Fund Balance	8,069,910	-	0%	0.00%
<b>Current Expense Expenditure Totals</b>	<b>32,355,319</b>	<b>20,763,824</b>	<b>64%</b>	<b>100.00%</b>
<b>Current Expense Less End. Fund Bal.</b>	<b>24,285,409</b>	<b>20,763,824</b>	<b>85%</b>	

**CURRENT EXPENSE/GENERAL FUND  
SALARIES AND BENEFITS BY DEPARTMENT  
AS OF 11/30/2022 (91.67%)**

	<b>Budget</b>	<b>Actual</b>	<b>% of Budget</b>
009 - Commissioners	433,015	392,426	91%
010 - General Government	95,462	99,885	105%
012 - Admin Services	245,987	166,884	68%
013- Human Resources	311,778	247,903	80%
020 - Superior Court	175,310	161,495	92%
030- District Court	917,940	746,227	81%
040- Clerk	334,282	295,827	88%
050 - Treasurer	413,315	329,566	80%
060 - Auditor	772,933	685,707	89%
080 - Assessor	529,236	407,012	77%
100 - Prosecuting Attorney	807,476	693,815	86%
105 - Child Support Enforcement	105,283	1,505	1%
120 - Facilities Management	430,267	337,483	78%
140 - Sheriff	3,529,387	2,918,365	83%
170 - Juvenile Services	417,344	374,563	90%
200 - Weed Control	82,356	73,711	90%
220 - Coroner	151,580	117,525	78%
240 - County Extension	95,137	80,572	85%
260 - Emergency Management	228,926	195,430	85%
280 - Public Health	680,298	643,748	95%
300 - Fair	230,832	171,004	74%
310- Parks and Recreation	238,166	184,264	77%
320 - Information Technology	531,232	402,029	76%
<b>Current Expense Expenditure Totals</b>	<b>11,757,542</b>	<b>9,726,946</b>	<b>83%</b>

**NON-CURRENT EXPENSE  
SALARIES AND BENEFITS BY FUND  
AS OF 11/30/2022 (91.67%)**

	<b>Budget</b>	<b>Actual</b>	<b>% of Budget</b>
102 - Building and Development	134,150	110,924	83%
103 - Countywide Planning	236,250	199,993	85%
104 - Developmental Services	101,562	85,962	85%
108-Veterans Relief	-	14,680	-
110 - County Road	5,506,200	4,065,299	74%
117 - Boating Safety	64,000	46,181	72%
122 - Sheriff K-9 Unit	1,000	-	0%
123 - Paths and Trails	40,902	35,025	86%
126 - Treasurer M&O	12,600	-	0%
127 - Quad-City Task Force	68,439	60,421	88%
128 - Crime Victims/Witness	103,269	112,206	109%
134 - Elections Reserve	30,000	14,829	49%
135 - Prosecutor STOP Grant	16,119	13,328	83%
138 - Federal Equitable Sharing	5,000	-	0%
143 - Trial Court Improvement	3,860	309	8%
144 - Emergency Communication	249,280	265,137	106%
146-ARPA	-	567,646	0%
400 - Solid Waste	1,098,150	685,651	62%
410 - Solid Waste Reserve	15,000	-	0%
501 - Equipment Rental & Revolving	995,650	559,095	56%
511 - Unemployment Insurance	25,000	195	1%
<b>Non-CE Expenditure Totals</b>	<b>8,706,431</b>	<b>6,836,881</b>	<b>79%</b>

<b>Cash &amp; Investment Trends - November</b>					
	<b>November 2022</b>	<b>November 2021</b>	<b>November 2020</b>	<b>November 2019</b>	<b>November 2018</b>
001 Current Expense	12,371,579	13,906,373	10,348,921	12,418,054	10,465,408
102 Building & Development	76,614	106,835	98,242	60,915	101,967
103 CW Planning	53,813	59,515	202,195	93,478	77,816
110 County Road	6,413,754	5,371,799	4,657,271	4,405,733	4,491,220
112 Public Facilities	1,993,466	1,524,948	4,091,243	3,391,910	4,784,327
133 Commissioners Special Revenue	285,064	342,608	609,664	459,664	379,579
144 Emergency Communications	1,353,890	874,105	644,819	627,468	1,058,368
146 American Rescue Plan Act	2,234,390	4,200,377	-	-	-
100 Special Revenue Other	4,099,065	3,709,309	3,291,804	2,819,279	2,996,236
200 Debt Service	1	28,918	239,255	239,255	406,146
300 Capital Projects	1,166,102	2,995,486	2,126,776	1,877,112	1,550,312
400 Solid Waste	4,103,800	3,748,102	2,870,656	3,113,305	2,497,575
410 Solid Waste Reserve	2,148,359	2,011,875	1,820,771	1,687,325	1,614,853
501 ER&R	2,540,891	3,135,280	3,001,428	3,044,551	2,651,365
511 Unemployment	153,273	153,468	165,025	180,808	201,853
515 IT - dissolved 2019	-	-	-	-	354,364
<b>TOTAL</b>	<b>38,994,061</b>	<b>42,168,998</b>	<b>34,168,070</b>	<b>34,418,857</b>	<b>33,631,389</b>