

WHITMAN COUNTY MONTHLY FINANCIAL REPORT

July 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 7/31/2022 (58.3%)								
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	263,573	191,442	57.93%
General Government	2,241,850	911,986	1,329,864	40.68%	7,674,804	6,355,880	1,318,924	82.81%
Administrative Services	903,700	298,549	605,151	33.04%	689,725	113,812	575,913	16.50%
Human Resources	1,000	-	1,000	0.00%	317,779	148,042	169,737	46.59%
Superior Court	32,845	24,030	8,815	73.16%	269,837	160,901	108,936	59.63%
District Court	861,010	349,812	511,198	40.63%	1,084,690	507,033	577,657	46.74%
Clerk	495,251	405,392	89,859	81.86%	642,482	422,966	219,516	65.83%
Treasurer	10,711,056	7,129,467	3,581,589	66.56%	471,315	236,976	234,339	50.28%
Auditor	725,150	568,514	156,636	78.40%	1,051,083	577,750	473,333	54.97%
Assessor	-	3,850	-	-	568,586	272,344	296,242	47.90%
Prosecuting Attorney	122,711	61,434	61,277	50.06%	870,606	464,902	405,704	53.40%
Child Support Enforcement	116,918	8,514	108,404	7.28%	116,918	1,990	114,928	1.70%
Facilities Management	-	5,394		0.00%	810,496	456,858	353,638	56.37%
Sheriff	611,600	386,672	224,928	63.22%	4,530,387	2,235,470	2,294,917	49.34%
Juvenile	140,645	88,394	52,251	62.85%	610,719	347,351	263,368	56.88%
Weed	1,350	-	1,350	0.00%	99,331	55,519	43,812	55.89%
Coroner	6,000	6,184	(184)	103.07%	225,280	111,290	113,990	49.40%
Extension	400	722	(322)	180.50%	157,097	70,762	86,335	45.04%
Emergency Management	181,006	97,397	83,609	53.81%	422,284	225,451	196,833	53.39%
Health	1,506,762	826,918	679,844	54.88%	1,197,023	692,170	504,853	57.82%
Fair	241,646	143,203	98,443	59.26%	501,778	179,005	322,773	35.67%
Parks & Rec	15,000	10,682	8,094	71.21%	308,288	159,327	148,961	51.68%
IT	130,500	-	-	0.00%	1,050,482	579,214	471,268	55.14%
Ending Fund Balance	-	-	-	0.00%	8,069,910	-	8,069,910	0.00%
TOTALS	32,195,915	11,327,114	20,751,321	35.18%	32,195,915	14,645,212	17,550,703	45.49%
TOTALS w/o Budget Balance	19,046,400		20,751,321	59%	24,126,005	14,645,212	9,480,793	60.70%

**CURRENT EXPENSE & COUNTY-WIDE
CASH AND DEBT
AS OF 7/31/2022**

CASH/INVESTMENTS

Current Expense/General Fund

	July 2022	July 2021	July 2020	July 2019	July 2018
Cash	7,645,996	9,723,895	9,154,101	9,859,431	6,911,847
Reserve (Investment)	2,819,029	2,819,029	2,819,029	1,419,029	1,219,029
Total Current Expense Cash & Investments	10,465,025	12,542,924	11,973,130	11,278,460	8,130,876

County-Wide

	July 2022	July 2021	July 2020	July 2019	July 2018
Cash	29,235,568	32,839,935	26,022,457	29,561,885	28,115,426
Investments	7,638,436	7,444,868	8,212,436	4,680,506	4,434,442
Total County-Wide Cash & Investments	36,874,004	40,284,803	34,234,893	34,242,391	32,549,868

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

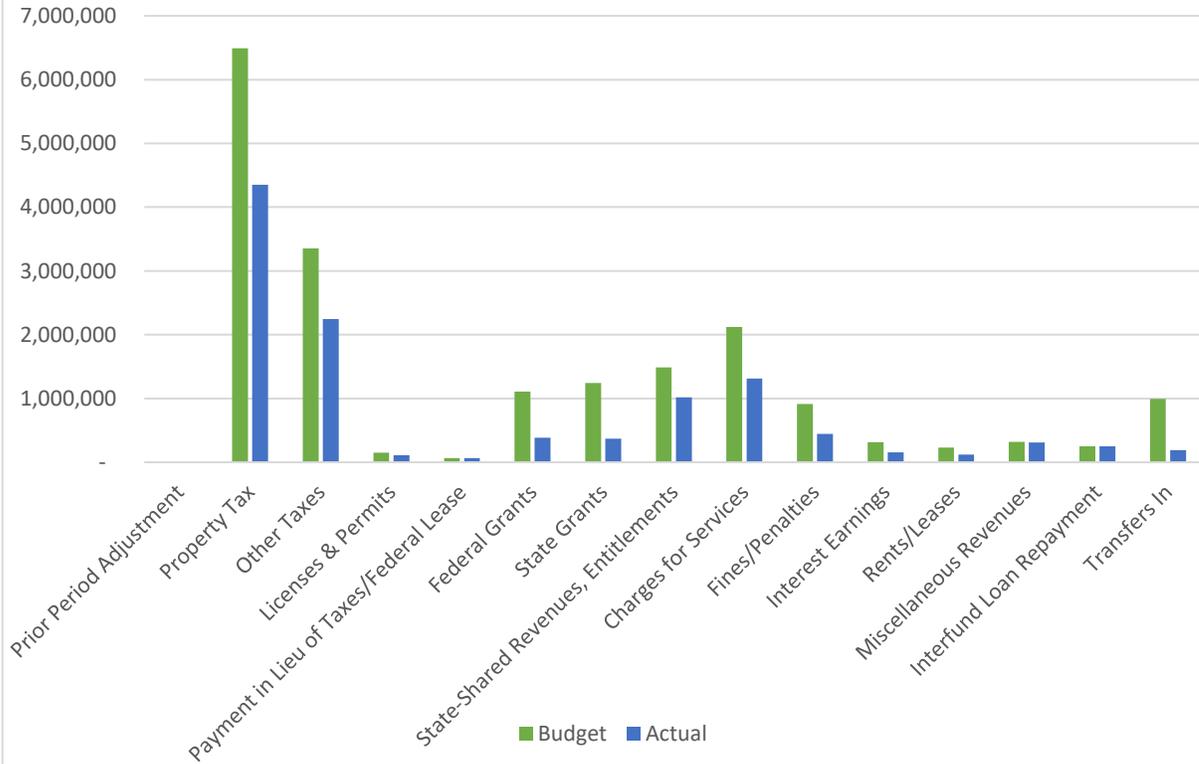
Solid Waste Revenue Bond, Principal Only	\$ 347,709	12/20/2023
Compensated Balances-County-Wide	\$ 915,568	as of 7/31/2022
Landfill Closure and Post Closure	\$ 1,885,190	
Emergency Comm Capital Lease	\$ 580,950	7/20/2025

Total County-Wide Debt	\$ 5,773,209	
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**CURRENT EXPENSE/GENERAL FUND
REVENUES BY CATEGORY
AS OF 7/31/2022 (58.3%)
Includes Budget Amendment #2**

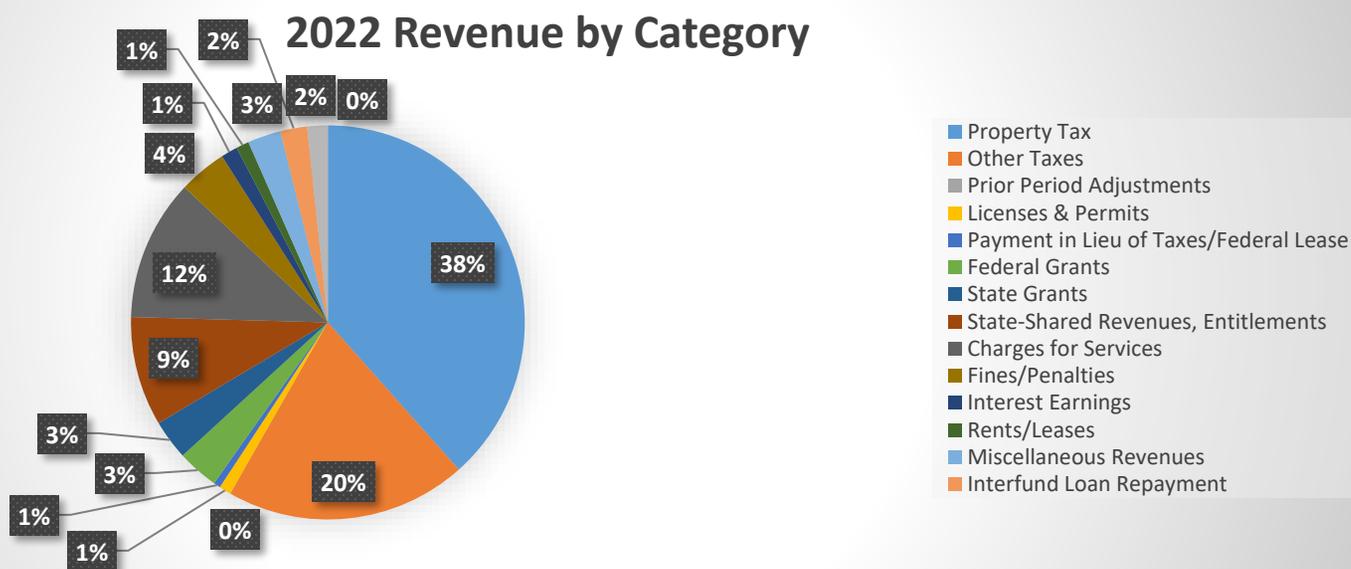
Revenue	Budget	Actual	% received
Beginning Fund Balance	13,149,515	-	0.00%
Prior Period Adjustment	-	-	0.00%
Property Tax	6,493,756	4,351,825	67.02%
Other Taxes	3,355,000	2,247,307	66.98%
Licenses & Permits	151,500	111,979	73.91%
Payment in Lieu of Taxes/Federal Lease	64,100	63,814	99.55%
Federal Grants	1,110,197	383,607	34.55%
State Grants	1,242,284	370,298	29.81%
State-Shared Revenues, Entitlements	1,488,246	1,016,209	68.28%
Charges for Services	2,119,825	1,312,787	61.93%
Fines/Penalties	912,650	445,838	48.85%
Interest Earnings	315,400	154,362	48.94%
Rents/Leases	230,735	120,113	52.06%
Miscellaneous Revenues	318,800	309,073	96.95%
Interfund Loan Repayment	249,475	249,476	100.00%
Transfers In	994,432	190,426	19.15%
Insurance Recoveries	-	-	-
Total CE/General Fund Revenue	32,195,915	11,327,114	35.18%
TOTALS LESS BEG. FUND BALANCE	19,046,400	11,327,114	59%

2022 REVENUE - Budget to Actual



**CURRENT EXPENSE/GENERAL FUND
REVENUES BY CATEGORY/% of TOTAL
AS OF 7/31/2022**

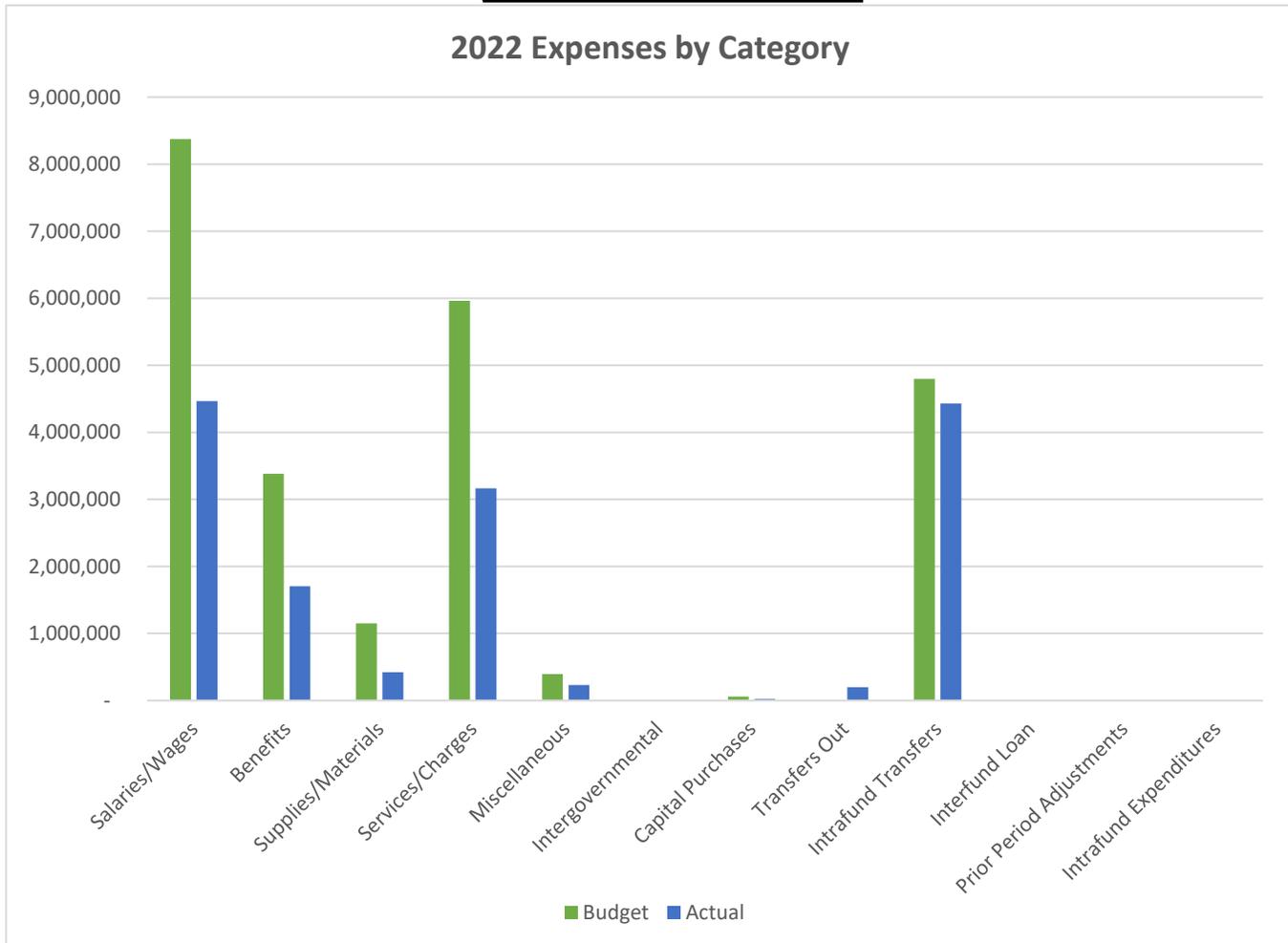
	2022 Actual	2021 Actual	2022 % of 2022 Total	2022 vs 2021 Difference
Property Tax	4,351,825	4,056,460	38.42%	295,365
Other Taxes	2,247,307	1,861,039	19.84%	386,268
Prior Period Adjustments	-	3,464	0.00%	(3,464)
Licenses & Permits	111,979	112,788	0.99%	(809)
Payment in Lieu of Taxes/Federal Lease	63,814	62,378	0.56%	1,436
Federal Grants	383,607	1,648,481	3.39%	(1,264,874)
State Grants	370,298	426,850	3.27%	(56,552)
State-Shared Revenues, Entitlements	1,016,209	869,896	8.97%	146,313
Charges for Services	1,312,787	1,193,553	11.59%	119,234
Fines/Penalties	445,838	575,106	3.94%	(129,268)
Interest Earnings	154,362	134,361	1.36%	20,001
Rents/Leases	120,113	43,711	1.06%	76,402
Miscellaneous Revenues	309,073	22,270	2.73%	286,803
Interfund Loan Repayment	249,476	-	2.20%	249,476
Transfers In	190,426	177,676	1.68%	12,750
Insurance Recoveries	-	-	0.00%	-
Total CE/General Fund Revenue	11,327,114	11,188,033	100.00%	139,081



**CURRENT EXPENSE/GENERAL FUND
EXPENSES BY CATEGORY
AS OF 7/31/2022 (58.3%)**

Includes Budget Amendment #2

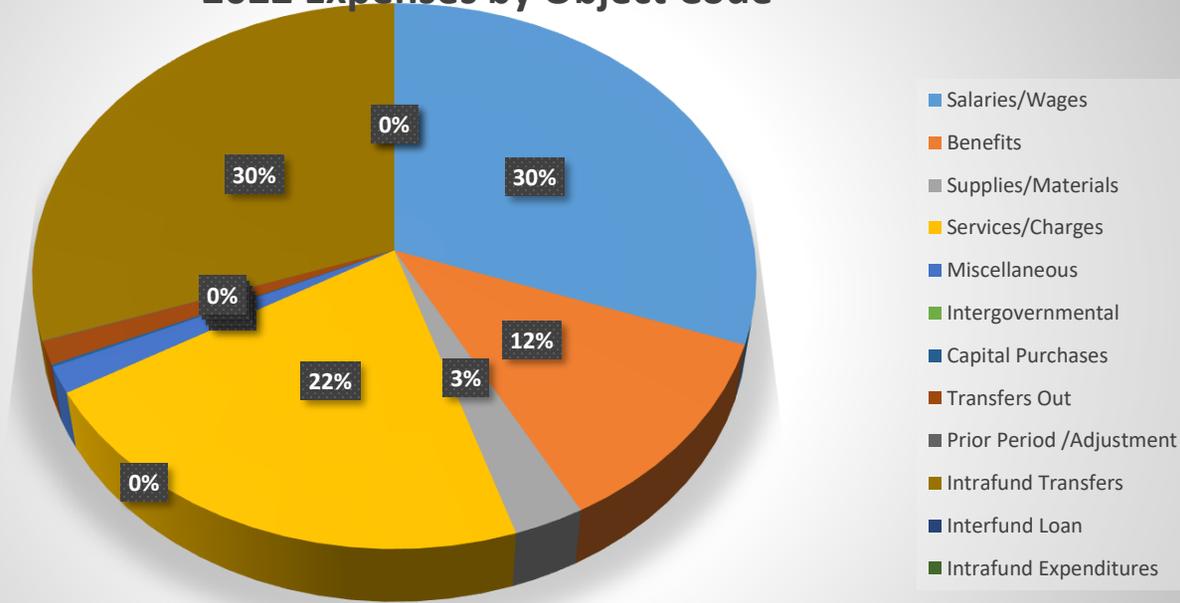
Expenses	Budget	Actual	% spent
Salaries/Wages	8,376,114	4,466,106	53.32%
Benefits	3,382,005	1,705,619	50.43%
Supplies/Materials	1,149,077	423,180	36.83%
Services/Charges	5,963,456	3,162,807	53.04%
Miscellaneous	392,755	228,895	58.28%
Intergovernmental	-	-	0.00%
Capital Purchases	60,000	21,132	35.22%
Transfers Out	-	200,000	0.00%
Intrafund Transfers	4,798,973	4,430,847	92.33%
Interfund Loan	-	-	0.00%
Prior Period Adjustments	-	6,626	0.00%
Intrafund Expenditures	3,625	-	0.00%
Ending Fund Balance	8,069,910	-	0.00%
Total CE/General Fund Expenses	32,195,915	14,645,212	45.49%
TOTAL less End. Fund Balance	24,126,005	14,645,212	60.70%



**CURRENT EXPENSE/GENERAL FUND
EXPENSES BY OBJECT CODE
AS OF 7/31/2022 (58.3%)**

Expenses	2022 Actual	2021 Actual	2022 % of 2022 Total	2022 vs 2021 Difference	2022 vs 2021 % Difference
Salaries/Wages	4,466,106	4,180,553	30.50%	285,553	107%
Benefits	1,705,619	1,639,891	11.65%	65,728	104%
Supplies/Materials	423,180	348,361	2.89%	74,819	121%
Services/Charges	3,162,807	2,972,276	21.60%	190,531	106%
Miscellaneous	228,895	2,553	1.56%	226,342	8966%
Intergovernmental	-	-	0.00%	-	0%
Capital Purchases	21,132	-	0.14%	21,132	0%
Transfers Out	200,000	1,470,000	1.37%	(1,270,000)	14%
Prior Period /Adjustment	6,626	5,181	0.05%	1,445	128%
Intrafund Transfers	4,430,847	-	30.25%	4,430,847	-
Interfund Loan	-	-	0.00%	-	0%
Intrafund Expenditures	-	80	0.00%	(80)	0%
Total CE/General Fund Expenses	14,645,212	10,618,895	100%	4,026,317	138%

2022 Expenses by Object Code



**CURRENT EXPENSE/GENERAL FUND
EXPENSES BY OBJECT CODE DETAIL
AS OF 7/31/2022 (58.3%)**

	Budget	Actual	% of Budget	% of Total Actual
Salaries/Wages	8,113,796	4,335,022	53%	29.60%
Salaries /Wages- Overtime	262,318	131,085	50%	0.90%
Benefits	3,382,005	1,705,619	50%	11.65%
Operating Supplies/Materials	563,838	235,678	42%	1.61%
Fuel	162,125	66,555	41%	0.45%
Items Purchased for Inventory or Resale	21,330	6,527	31%	0.04%
Small Tools & Equipment	401,784	114,421	28%	0.78%
Services/Professional Services	3,740,773	1,697,579	45%	11.59%
Communications	287,676	99,939	35%	0.68%
Travel	111,478	33,154	30%	0.23%
Advertising	50,539	17,393	34%	0.12%
Rentals & Leases	360,929	227,780	63%	1.56%
Insurance/Bonds	901,210	856,541	95%	5.85%
Public Utilities	253,000	135,157	53%	0.92%
Repairs & Maintenance	257,851	95,263	37%	0.65%
Miscellaneous	392,755	228,894	58%	1.56%
Intergovernmental Services/Payments	-	-	0%	0.00%
Interfund Transfers	-	200,000	0%	1.37%
Intrafund Transfers	4,798,973	4,430,847		30.25%
Interfund Loan	-	-	0%	0.00%
Capital Outlay	60,000	21,132	35%	0.14%
Prior Period Adjustments	-	6,626	0%	0.05%
Intrafund Payments	3,625	-	0%	0.00%
Ending Fund Balance	8,069,910	-	0%	0.00%
Current Expense Expenditure Totals	32,195,915	14,645,212	45%	100.00%
Current Expense Less End. Fund Bal.	24,126,005	14,645,212	61%	

**CURRENT EXPENSE/GENERAL FUND
SALARIES AND BENEFITS BY DEPARTMENT
AS OF 7/31/2022 (58.3%)**

	Budget	Actual	% of Budget
009 - Commissioners	433,015	258,106	60%
010 - General Government	95,462	72,286	76%
012 - Admin Services	245,987	55,254	22%
013- Human Resources	311,778	145,377	47%
020 - Superior Court	178,287	102,253	57%
030- District Court	917,940	464,033	51%
040- Clerk	334,282	190,930	57%
050 - Treasurer	413,315	207,785	50%
060 - Auditor	772,933	484,571	63%
080 - Assessor	529,236	259,977	49%
100 - Prosecuting Attorney	807,476	436,159	54%
105 - Child Support Enforcement	105,283	1,505	1%
120 - Facilities Management	430,267	216,819	50%
140 - Sheriff	3,529,387	1,843,837	52%
170 - Juvenile Services	414,944	237,863	57%
200 - Weed Control	82,356	47,588	58%
220 - Coroner	151,580	74,617	49%
240 - County Extension	95,137	50,550	53%
260 - Emergency Management	228,926	129,042	56%
280 - Public Health	680,298	410,992	60%
300 - Fair	230,832	104,236	45%
310- Parks and Recreation	238,166	110,545	46%
320 - Information Technology	531,232	267,401	50%
Current Expense Expenditure Totals	11,758,119	6,171,726	52%

**NON-CURRENT EXPENSE
SALARIES AND BENEFITS BY FUND
AS OF 7/31/2022 (58.3%)**

	Budget	Actual	% of Budget
102 - Building and Development	134,150	70,472	53%
103 - Countywide Planning	236,250	126,879	54%
104 - Developmental Services	101,562	55,541	55%
108-Veterans Relief	-	3,543	-
110 - County Road	5,506,200	2,608,523	47%
117 - Boating Safety	64,000	20,958	33%
122 - Sheriff K-9 Unit	1,000	-	0%
123 - Paths and Trails	40,902	21,955	54%
126 - Treasurer M&O	12,600	-	0%
127 - Quad-City Task Force	68,439	38,502	56%
128 - Crime Victims/Witness	103,269	71,026	69%
134 - Elections Reserve	30,000	14,829	49%
135 - Prosecutor STOP Grant	16,119	8,291	51%
138 - Federal Equitable Sharing	5,000	-	0%
143 - Trial Court Improvement	3,860	158	4%
144 - Emergency Communication	249,280	158,086	63%
146-ARPA	-	278,817	0%
400 - Solid Waste	1,098,150	429,037	39%
410 - Solid Waste Reserve	15,000	-	0%
501 - Equipment Rental & Revolving	995,650	351,785	35%
511 - Unemployment Insurance	25,000	195	1%
Non-CE Expenditure Totals	8,706,431	4,258,597	49%

Cash & Investment Trends - July					
	July 2022	July 2021	July 2020	July 2019	July 2018
001 Current Expense	10,465,025	12,542,924	11,973,130	11,278,460	8,130,876
102 Building & Development	84,799	112,275	51,307	67,504	102,020
103 CW Planning	84,886	132,637	110,270	68,429	103,692
110 County Road	6,148,146	5,004,624	4,307,376	4,773,769	5,436,197
112 Public Facilities	1,745,469	2,327,173	3,828,471	3,853,751	4,514,229
133 Commissioners Special Revenue	285,064	342,608	609,664	459,664	406,160
144 Emergency Communications	865,463	674,557	453,351	416,151	907,964
146 American Rescue Plan Act	3,041,280	4,866,058	-	-	-
100 Special Revenue Other	4,061,340	3,631,347	3,208,413	2,850,012	3,058,905
200 Debt Service	83,445	112,364	322,700	322,700	126,891
300 Capital Projects	1,495,972	2,441,920	1,970,712	2,597,416	1,874,243
400 Solid Waste	3,822,244	2,969,998	3,047,892	3,075,675	2,560,889
410 Solid Waste Reserve	2,095,644	1,932,250	1,771,751	1,640,951	1,688,467
501 ER&R	2,441,953	3,039,997	2,408,360	2,646,558	2,982,256
511 Unemployment	153,274	154,071	171,496	191,351	201,853
515 IT - dissolved 2019	-	-	-	-	455,226
TOTAL	36,874,004	40,284,803	34,234,893	34,242,391	32,549,868