

# WHITMAN COUNTY MONTHLY FINANCIAL REPORT

December 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 12/31/2022 (100%)								
Includes Budget Amendment #4								
	Revenue			%	Expenditures			%
Department	2022 Budget	2022 Actual	Remaining	Collected	2022 Budget	2022 Actual	Remaining	Expended
Beginning Fund Balance	13,147,337	-	13,147,337				-	0.00%
Prior Period Adjustment	-	43,767		0.00%		6,626		
BoCC	-	-	-	0.00%	458,328	437,727	20,601	95.51%
General Government	2,241,850	2,231,666	10,184	99.55%	7,674,804	7,586,056	88,748	98.84%
Administrative Services	903,700	642,348	261,352	71.08%	689,725	517,348	172,377	75.01%
Human Resources	1,000	-	1,000	0.00%	317,779	279,725	38,054	88.03%
Superior Court	32,845	36,553	(3,708)	111.29%	299,741	291,094	8,647	97.12%
District Court	961,010	782,797	178,213	81.46%	1,184,690	920,072	264,618	77.66%
Probation	-	-	-	0.00%	-	-	-	0.00%
Clerk	502,720	483,101	19,619	96.10%	635,056	572,586	62,470	90.16%
Treasurer	10,711,056	12,889,726	(2,178,670)	120.34%	471,315	400,960	70,355	85.07%
Auditor	725,150	793,706	(68,556)	109.45%	1,051,083	924,860	126,223	87.99%
Assessor	-	3,152	-	-	573,086	473,659	99,427	82.65%
Prosecuting Attorney	122,711	112,111	10,600	91.36%	870,606	830,133	40,473	95.35%
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	785,773	24,723	96.95%
Sheriff	611,600	615,985	(4,385)	100.72%	4,530,387	3,961,007	569,380	87.43%
Juvenile	140,645	155,837	(15,192)	110.80%	610,719	599,497	11,222	98.16%
Weed	1,350	1,300	50	96.30%	99,331	96,008	3,323	96.65%
Coroner	6,000	11,504	(5,504)	191.73%	225,280	197,097	28,183	87.49%
Extension	400	1,222	(822)	305.50%	157,097	145,135	11,962	92.39%
Emergency Management	547,132	279,534	267,598	51.09%	788,410	731,028	57,382	92.72%
Health	1,671,762	1,331,591	340,171	79.65%	1,302,023	1,225,907	76,116	94.15%
Fair	391,646	319,383	72,263	81.55%	686,778	538,435	148,343	78.40%
Parks & Rec	15,000	21,231	(6,231)	141.54%	308,288	282,313	25,975	91.57%
IT	130,500	-	-	0.00%	1,050,482	987,341	834,517	93.99%
Ending Fund Balance	-	-	-	0.00%	8,069,910	-	8,069,910	0.00%
<b>TOTALS</b>	<b>32,982,332</b>	<b>20,770,691</b>	<b>12,128,060</b>	<b>62.98%</b>	<b>32,982,332</b>	<b>22,792,377</b>	<b>10,189,955</b>	<b>69.10%</b>
<b>TOTALS w/o Budget Balance</b>	<b>19,834,995</b>	<b>19,352,780</b>	<b>12,128,060</b>	<b>105%</b>	<b>24,912,422</b>	<b>22,792,377</b>	<b>2,120,045</b>	<b>91.49%</b>

**CURRENT EXPENSE & COUNTY-WIDE  
CASH AND DEBT  
AS OF 12/31/2022**

**CASH/INVESTMENTS**

**Current Expense/General Fund**

	December 2022	December 2021	December 2020	December 2019	December 2018
Cash	8,941,908	10,964,264	9,154,488	10,672,580	8,756,755
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>11,760,937</b>	<b>13,783,293</b>	<b>11,973,517</b>	<b>12,091,609</b>	<b>9,975,784</b>

**County-Wide**

	December 2022	December 2021	December 2020	December 2019	December 2018
Cash	29,582,616	31,988,025	27,258,318	27,003,299	28,202,791
Investments	7,750,023	7,541,502	7,087,803	7,001,975	4,390,383
<b>Total County-Wide Cash &amp; Investments</b>	<b>37,332,639</b>	<b>39,529,527</b>	<b>34,346,121</b>	<b>34,005,274</b>	<b>32,593,174</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**

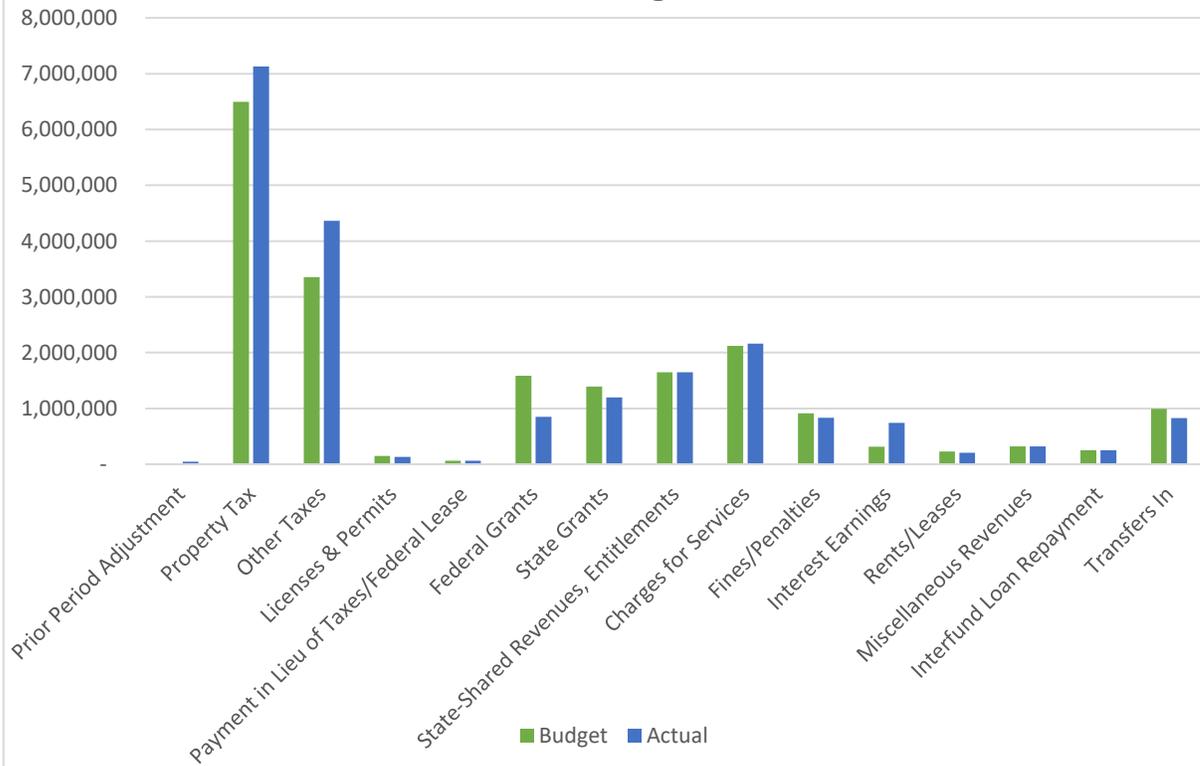
Solid Waste Revenue Bond, Principal Only      \$      233,376      12/20/2023  
Compensated Balances-County-Wide      \$      838,124      as of 11/30/2022  
Landfill Closure and Post Closure      \$      1,885,190  
Emergency Comm Capital Lease      \$      580,950      7/20/2025

**Total County-Wide Debt**      \$      **5,519,002**

**CURRENT EXPENSE/GENERAL FUND  
REVENUES BY CATEGORY  
AS OF 12/31/2022 (100%)  
Includes Budget Amendment #4**

<b>Revenue</b>	<b>Budget</b>	<b>Actual</b>	<b>% received</b>
Beginning Fund Balance	13,147,337	-	0.00%
Prior Period Adjustment	-	43,767	0.00%
Property Tax	6,493,756	7,125,878	109.73%
Other Taxes	3,355,000	4,364,181	130.08%
Licenses & Permits	151,500	134,929	89.06%
Payment in Lieu of Taxes/Federal Lease	64,100	63,967	99.79%
Federal Grants	1,583,523	851,948	53.80%
State Grants	1,393,584	1,199,175	86.05%
State-Shared Revenues, Entitlements	1,647,215	1,646,275	99.94%
Charges for Services	2,124,825	2,161,760	101.74%
Fines/Penalties	912,650	834,833	91.47%
Interest Earnings	315,400	741,732	235.17%
Rents/Leases	230,735	204,753	88.74%
Miscellaneous Revenues	318,800	319,304	100.16%
Interfund Loan Repayment	249,475	249,476	100.00%
Transfers In	994,432	828,713	83.34%
Insurance Recoveries	-	-	-
<b>Total CE/General Fund Revenue</b>	<b>32,982,332</b>	<b>20,770,691</b>	<b>62.98%</b>
<b>TOTALS LESS BEG. FUND BALANCE</b>	<b>19,834,995</b>	<b>20,770,691</b>	<b>105%</b>

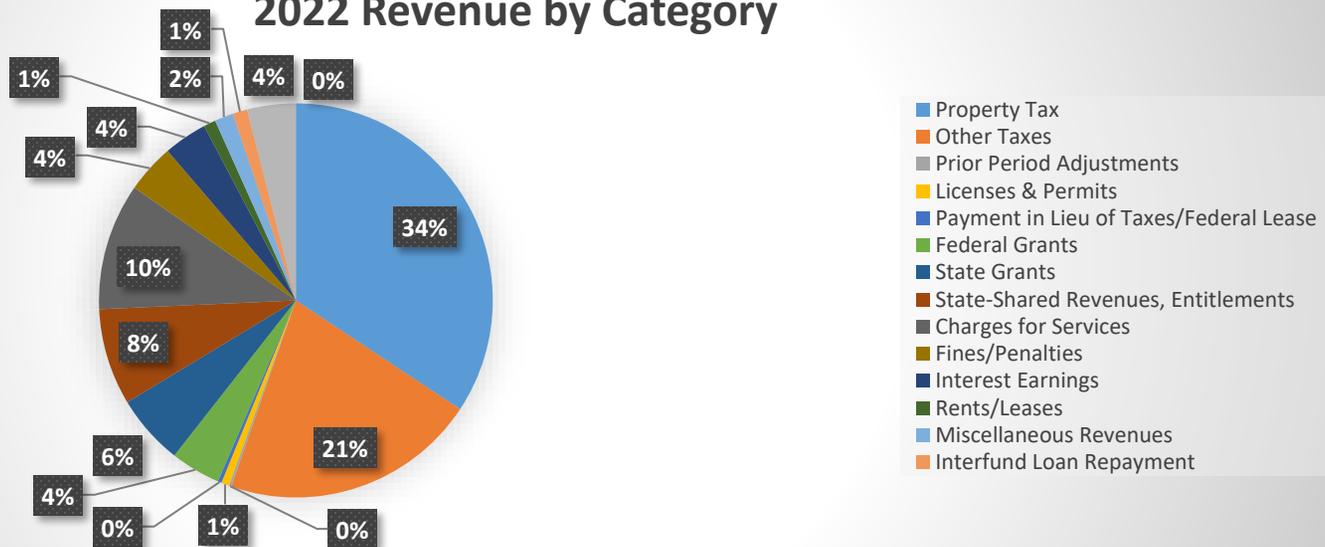
**2022 REVENUE - Budget to Actual**



**CURRENT EXPENSE/GENERAL FUND  
REVENUES BY CATEGORY/100% of TOTAL  
AS OF 12/31/2022**

	<b>2022 Actual</b>	<b>2021 Actual</b>	<b>2022 % of 2022 Total</b>	<b>2022 vs 2021 Difference</b>
Property Tax	7,125,878	6,681,285	34.31%	444,593
Other Taxes	4,364,181	3,452,189	21.01%	911,992
Prior Period Adjustments	43,767	11,013	0.21%	32,754
Licenses & Permits	134,929	139,245	0.65%	(4,316)
Payment in Lieu of Taxes/Federal Lease	63,967	62,378	0.31%	1,589
Federal Grants	851,948	1,890,158	4.10%	(1,038,210)
State Grants	1,199,175	1,253,940	5.77%	(54,765)
State-Shared Revenues, Entitlements	1,646,275	1,377,253	7.93%	269,022
Charges for Services	2,161,760	2,031,857	10.41%	129,903
Fines/Penalties	834,833	873,058	4.02%	(38,225)
Interest Earnings	741,732	198,260	3.57%	543,472
Rents/Leases	204,753	147,331	0.99%	57,422
Miscellaneous Revenues	319,304	30,580	1.54%	288,724
Interfund Loan Repayment	249,476	125,000	1.20%	124,476
Transfers In	828,713	795,813	3.99%	32,900
Insurance Recoveries	-	-	0.00%	-
<b>Total CE/General Fund Revenue</b>	<b>20,770,691</b>	<b>19,069,360</b>	<b>100.00%</b>	<b>1,701,331</b>

**2022 Revenue by Category**

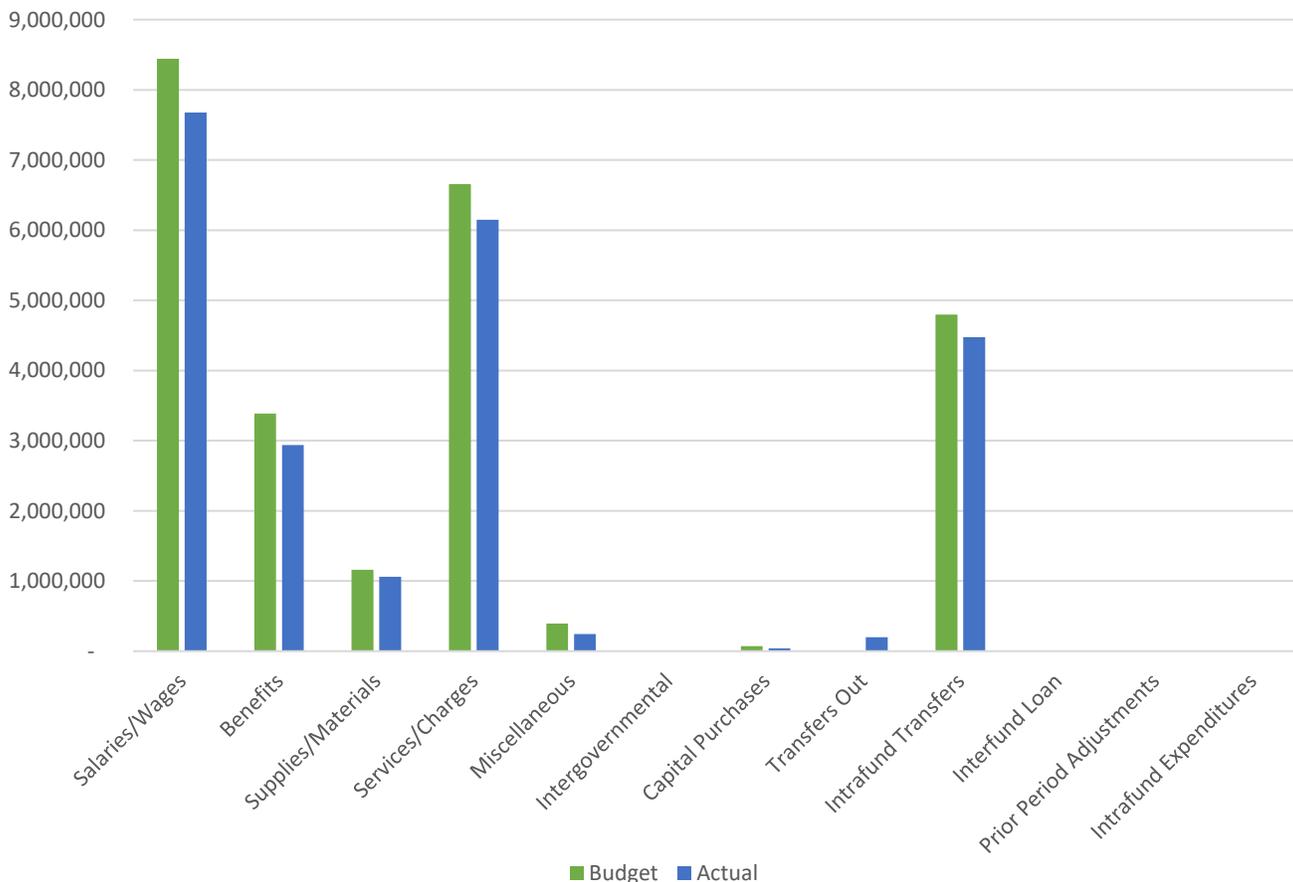


**CURRENT EXPENSE/GENERAL FUND  
EXPENSES BY CATEGORY  
AS OF 12/31/2022 (100%)**

Includes Budget Amendment #4

<b>Expenses</b>	<b>Budget</b>	<b>Actual</b>	<b>% spent</b>
Salaries/Wages	8,442,814	7,676,015	90.92%
Benefits	3,384,655	2,939,925	86.86%
Supplies/Materials	1,162,628	1,059,154	91.10%
Services/Charges	6,656,972	6,150,360	92.39%
Miscellaneous	392,755	242,874	61.84%
Intergovernmental	-	-	0.00%
Capital Purchases	70,000	42,575	60.82%
Transfers Out	-	200,000	0.00%
Intrafund Transfers	4,798,973	4,474,848	93.25%
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>32,982,332</b>	<b>22,792,377</b>	69.10%
<b>TOTAL less End. Fund Balance</b>	<b>24,912,422</b>	<b>22,792,377</b>	91.49%

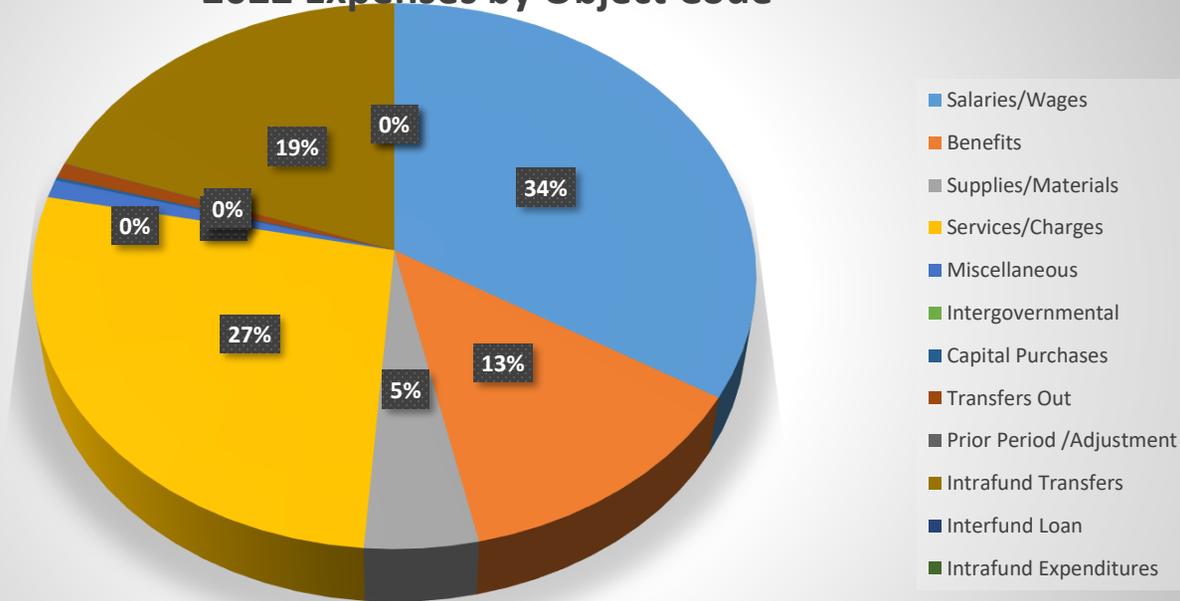
**2022 Expenses by Category**



**CURRENT EXPENSE/GENERAL FUND  
EXPENSES BY OBJECT CODE  
AS OF 12/31/2022 (100%)**

Expenses	2022 Actual	2021 Actual	2022 % of 2022	2022 vs 2021	2022 vs 2021 %
			Total	Difference	Difference
Salaries/Wages	7,676,015	7,131,611	33.68%	544,404	108%
Benefits	2,939,925	2,745,336	12.90%	194,589	107%
Supplies/Materials	1,059,154	5,060,858	4.65%	(4,001,704)	21%
Services/Charges	6,150,360	4,560,766	26.98%	1,589,594	135%
Miscellaneous	242,874	63,991	1.07%	178,883	380%
Intergovernmental	-	-	0.00%	-	0%
Capital Purchases	42,575	46,699	0.19%	(4,124)	0%
Transfers Out	200,000	1,470,000	0.88%	(1,270,000)	14%
Prior Period /Adjustment	6,626	5,181	0.03%	1,445	128%
Intrafund Transfers	4,474,848	-	19.63%	4,474,848	-
Interfund Loan	-	-	0.00%	-	0%
Intrafund Expenditures	-	355	0.00%	(355)	0%
<b>Total CE/General Fund Expenses</b>	<b>22,792,377</b>	<b>21,084,797</b>	<b>100%</b>	<b>1,707,580</b>	<b>108%</b>

**2022 Expenses by Object Code**



**CURRENT EXPENSE/GENERAL FUND  
EXPENSES BY OBJECT CODE DETAIL  
AS OF 12/31/2022 (100%)**

	<b>Budget</b>	<b>Actual</b>	<b>% of Budget</b>	<b>% of Total Actual</b>
Salaries/Wages	8,180,496	7,435,224	91%	32.62%
Salaries /Wages- Overtime	262,318	240,792	92%	1.06%
Benefits	3,384,655	2,939,925	87%	12.90%
Operating Supplies/Materials	563,838	583,018	103%	2.56%
Fuel	162,425	129,981	80%	0.57%
Items Purchased for Inventory or Resale	21,330	12,097	57%	0.05%
Small Tools & Equipment	415,035	334,057	80%	1.47%
Services/Professional Services	4,283,999	4,114,541	96%	18.05%
Communications	288,676	187,518	65%	0.82%
Travel	111,108	71,432	64%	0.31%
Advertising	50,199	34,441	69%	0.15%
Rentals & Leases	360,929	357,257	99%	1.57%
Insurance/Bonds	901,210	865,655	96%	3.80%
Public Utilities	253,000	246,730	98%	1.08%
Repairs & Maintenance	407,851	272,786	67%	1.20%
Miscellaneous	392,755	242,874	62%	1.07%
Intergovernmental Services/Payments	-	-	0%	0.00%
Interfund Transfers	-	200,000	0%	0.88%
Intrafund Transfers	4798973	4474848		19.63%
Interfund Loan	-	-	0%	0.00%
Capital Outlay	70,000	42,575	61%	0.19%
Prior Period Adjustments	-	6626	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>32,982,332</b>	<b>22,792,377</b>	<b>69%</b>	<b>100.00%</b>
<b>Current Expense Less End. Fund Bal.</b>	<b>24,912,422</b>	<b>22,792,377</b>	<b>91%</b>	

**CURRENT EXPENSE/GENERAL FUND  
SALARIES AND BENEFITS BY DEPARTMENT  
AS OF 12/31/2022 (100%)**

	<b>Budget</b>	<b>Actual</b>	<b>% of Budget</b>
009 - Commissioners	436,328	425,284	97%
010 - General Government	95,462	100,195	105%
012 - Admin Services	245,987	198,168	81%
013- Human Resources	311,778	273,084	88%
020 - Superior Court	175,310	176,163	100%
030- District Court	917,940	816,783	89%
040- Clerk	325,856	321,160	99%
050 - Treasurer	413,315	362,621	88%
060 - Auditor	772,933	736,486	95%
080 - Assessor	529,236	445,574	84%
100 - Prosecuting Attorney	807,476	758,427	94%
105 - Child Support Enforcement	105,283	1,505	1%
120 - Facilities Management	430,267	368,338	86%
140 - Sheriff	3,529,387	3,184,930	90%
170 - Juvenile Services	417,384	408,708	98%
200 - Weed Control	82,356	80,237	97%
220 - Coroner	151,580	128,905	85%
240 - County Extension	95,137	87,639	92%
260 - Emergency Management	228,926	211,354	92%
280 - Public Health	755,298	705,930	93%
300 - Fair	230,832	185,563	80%
310- Parks and Recreation	238,166	201,025	84%
320 - Information Technology	531,232	437,864	82%
<b>Current Expense Expenditure Totals</b>	<b>11,827,469</b>	<b>10,615,943</b>	<b>90%</b>

**NON-CURRENT EXPENSE  
SALARIES AND BENEFITS BY FUND  
AS OF 12/31/2022 (100%)**

	<b>Budget</b>	<b>Actual</b>	<b>% of Budget</b>
102 - Building and Development	134,150	120,988	90%
103 - Countywide Planning	236,250	218,121	92%
104 - Developmental Services	101,562	93,118	92%
108-Veterans Relief	-	17,479	-
110 - County Road	5,506,200	4,282,359	78%
117 - Boating Safety	64,000	46,197	72%
122 - Sheriff K-9 Unit	1,000	-	0%
123 - Paths and Trails	40,902	37,657	92%
126 - Treasurer M&O	12,600	-	0%
127 - Quad-City Task Force	68,439	65,894	96%
128 - Crime Victims/Witness	103,269	117,116	113%
134 - Elections Reserve	30,000	14,829	49%
135 - Prosecutor STOP Grant	16,119	13,971	87%
138 - Federal Equitable Sharing	5,000	-	0%
143 - Trial Court Improvement	3,860	428	11%
144 - Emergency Communication	249,280	290,731	117%
146-ARPA	-	570,445	0%
400 - Solid Waste	1,098,150	803,818	73%
410 - Solid Waste Reserve	15,000	9,241	62%
501 - Equipment Rental & Revolving	995,650	712,294	72%
511 - Unemployment Insurance	25,000	196	1%
<b>Non-CE Expenditure Totals</b>	<b>8,706,431</b>	<b>7,414,882</b>	<b>85%</b>

<b>Cash &amp; Investment Trends - December</b>					
	<b>December 2022</b>	<b>December 2021</b>	<b>December 2020</b>	<b>December 2019</b>	<b>December 2018</b>
001 Current Expense	11,760,937	13,783,293	11,973,517	12,091,609	9,975,784
102 Building & Development	71,240	101,078	96,176	50,133	93,337
103 CW Planning	17,659	10,145	161,325	75,714	57,780
110 County Road	5,706,817	4,606,049	4,072,569	4,110,112	3,795,199
112 Public Facilities	1,653,002	1,559,516	4,166,992	3,459,006	4,872,556
133 Commissioners Special Revenue	285,064	342,608	500,000	459,664	379,579
144 Emergency Communications	1,501,093	936,217	664,054	660,983	1,125,387
146 American Rescue Plan Act	2,219,381	3,781,995	-	-	-
100 Special Revenue Other	4,044,002	3,715,519	3,321,980	2,821,560	2,938,166
200 Debt Service	1	28,918	195,812	195,810	362,701
300 Capital Projects	1,146,018	1,646,081	1,740,673	1,994,365	1,519,714
400 Solid Waste	3,844,690	3,551,378	2,539,499	2,911,438	2,229,510
410 Solid Waste Reserve	2,155,960	2,021,921	1,831,590	1,696,986	1,610,762
501 ER&R	2,773,502	3,291,341	2,916,909	3,297,086	3,123,001
511 Unemployment	153,273	153,468	165,025	180,808	201,853
515 IT - dissolved 2019	-	-	-	-	307,845
<b>TOTAL</b>	<b>37,332,639</b>	<b>39,529,527</b>	<b>34,346,121</b>	<b>34,005,274</b>	<b>32,593,174</b>