

WHITMAN COUNTY MONTHLY FINANCIAL REPORT

June 2023

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 06/30/2023 (50%)								
	Includes Budget Amendment #1								
	Revenue				%	Expenditures			%
Department	2023 Budget	2023 Actual	Remaining	Collected	2023 Budget	2023 Actual	Remaining	Expended	
Beginning Fund Balance	11,276,431	-	11,276,431				-	0.00%	
Prior Period Adjustment	-	-		0.00%					
BoCC	-	-	-	0.00%	472,320	219,847	252,473	46.55%	
General Government	2,541,751	755,709	1,786,042	29.73%	4,511,459	2,245,745	2,265,714	49.78%	
Administrative Services	823,821	324,043	499,778	39.33%	848,592	345,982	502,610	40.77%	
Human Resources	-	-	-	0.00%	389,420	183,562	205,858	47.14%	
Superior Court	84,101	25,236	58,865	30.01%	329,696	151,242	178,454	45.87%	
District Court	546,672	408,801	137,871	74.78%	1,041,307	414,469	626,838	39.80%	
Probation	492,000	189,758	302,242	38.57%	776,370	214,896	561,474	27.68%	
Clerk	161,138	86,730	74,408	53.82%	429,771	199,625	230,146	46.45%	
Treasurer	11,988,343	7,671,723	4,316,620	63.99%	562,751	240,781	321,970	42.79%	
Auditor	929,200	478,141	451,059	51.46%	1,064,714	443,795	620,919	41.68%	
Assessor	-	-	-	-	617,308	266,251	351,057	43.13%	
Prosecuting Attorney	113,585	53,342	60,243	46.96%	1,126,630	526,069	600,561	46.69%	
Child Support Enforcement	-	-	-	0.00%	-	-	-	0.00%	
Facilities Management	-	58	(58)	0.00%	848,819	432,613	416,206	50.97%	
Sheriff	630,000	225,947	404,053	35.86%	5,178,000	2,139,155	3,038,845	41.31%	
Juvenile	137,487	26,714	110,773	19.43%	731,648	335,266	396,382	45.82%	
Weed	1,485	-	1,485	0.00%	114,529	52,905	61,624	46.19%	
Coroner	5,600	5,133	467	91.66%	238,980	110,851	128,129	46.39%	
Extension	400	202	198	50.50%	183,704	63,299	120,405	34.46%	
Emergency Management	327,661	280,263	47,398	85.53%	367,073	144,425	222,648	39.35%	
Health	1,846,587	1,086,151	760,436	58.82%	1,772,504	1,015,397	757,107	57.29%	
Fair	504,800	227,846	276,954	45.14%	778,977	292,511	486,466	37.55%	
Parks & Rec	180,000	9,358	170,642	5.20%	457,280	180,768	276,512	39.53%	
IT	-	23	-	0.00%	1,057,300	681,985	834,517	64.50%	
Ending Fund Balance	-	-	-	0.00%	8,692,210	-	8,692,210	0.00%	
TOTALS	32,591,062	11,855,178	20,735,907	36.38%	32,591,062	10,901,439	21,689,623	33.45%	
TOTALS w/o Budget Balance	21,314,631	19,352,780	20,735,907	56%	23,899,152	10,901,439	12,997,713	45.61%	

**CURRENT EXPENSE & COUNTY-WIDE
CASH AND DEBT
AS OF 06/30/2023**

CASH/INVESTMENTS

Current Expense/General Fund

	June 2023	June 2022	June 2021	June 2020	June 2019
Cash	9,831,664	8,653,589	9,664,112	9,533,487	9,914,940
Reserve (Investment)	2,819,029	2,819,029	2,819,029	2,819,029	1,419,029
Total Current Expense Cash & Investments	12,650,693	11,472,618	12,483,141	12,352,516	11,333,969

County-Wide

	June 2023	June 2022	June 2021	June 2020	June 2019
Cash	28,126,530	31,119,724	32,945,603	26,814,056	30,765,453
Investments	11,715,698	7,718,089	7,425,029	8,196,071	4,666,412
Total County-Wide Cash & Investments	39,842,228	38,837,813	40,370,632	35,010,127	35,431,865

DEBT - County-wide

Interfund loans

Borrowing Fund

Lending Fund

Emergency Communication, Principal Only	Current Expense	\$ 500,700	5/31/2025
---	-----------------	------------	-----------

General Obligations

Public Service Building GO Bond, Principal Only Holman Capital	\$ 1,167,393	3/31/2031
---	--------------	-----------

Revenue Obligations

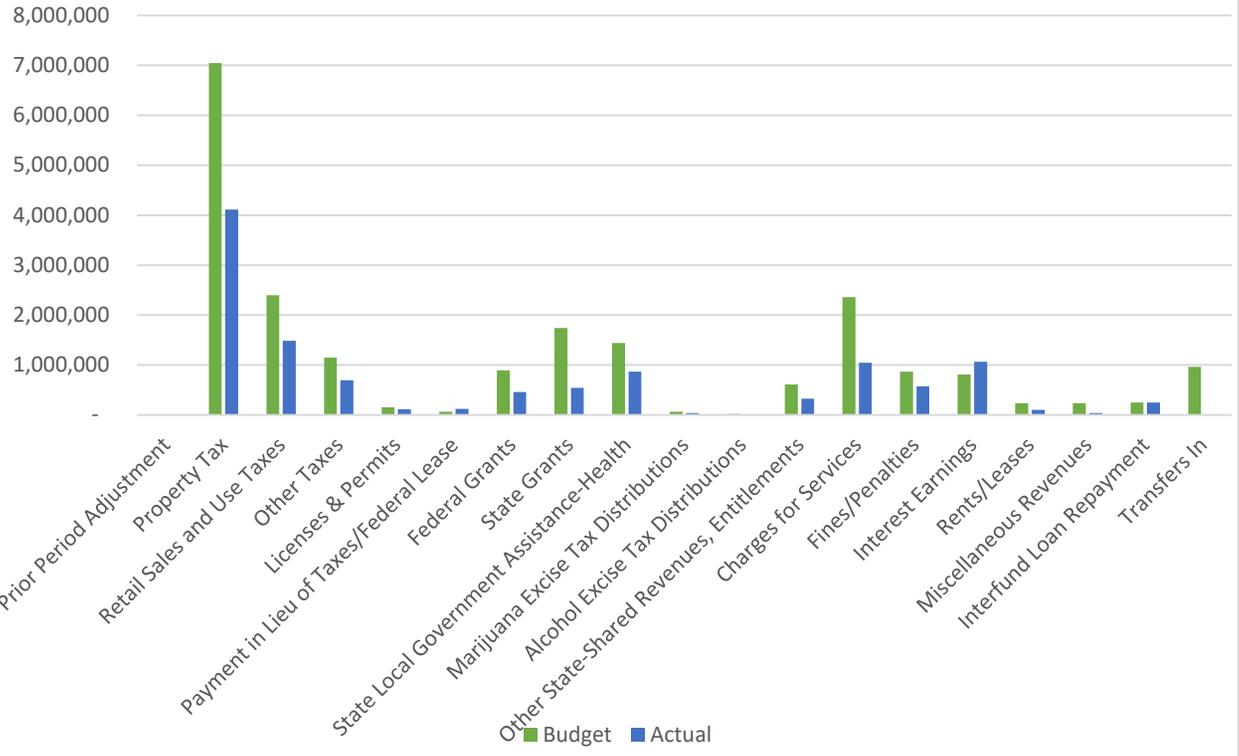
Solid Waste Revenue Bond, Principal Only	\$ 117,073	12/20/2023
Compensated Balances-County-Wide	\$ 1,035,475	as of 06/30/2023
Landfill Closure and Post Closure	\$ 1,986,323	
Emergency Comm Capital Lease	\$ 580,950	7/20/2025

Total County-Wide Debt	\$ 5,387,914	
-------------------------------	---------------------	--

**CURRENT EXPENSE/GENERAL FUND
REVENUES BY CATEGORY
AS OF 06/30/2023 (50%)
Includes Budget Amendment #1**

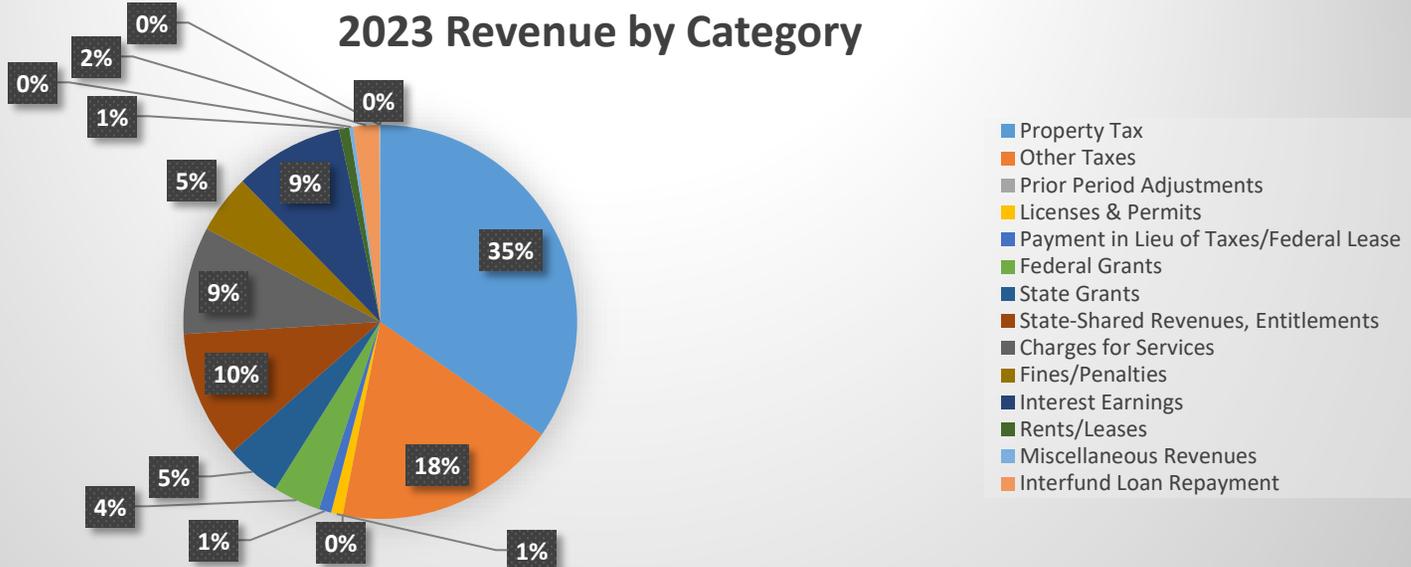
Revenue	Budget	Actual	% received
Beginning Fund Balance	11,276,431	-	0.00%
Prior Period Adjustment	-	-	0.00%
Property Tax	7,048,343	4,111,960	58.34%
Retail Sales and Use Taxes	2,400,000	1,485,655	61.90%
Other Taxes	1,145,000	692,878	60.51%
Licenses & Permits	156,100	114,302	73.22%
Payment in Lieu of Taxes/Federal Lease	64,000	120,269	187.92%
Federal Grants	895,543	462,520	51.65%
State Grants	1,737,930	543,382	31.27%
State Local Government Assistance-Health	1,439,355	865,678	60.14%
Marijuana Excise Tax Distributions	65,000	40,483	62.28%
Alcohol Excise Tax Distributions	18,000	9,006	50.03%
Other State-Shared Revenues, Entitlements	614,881	328,191	53.37%
Charges for Services	2,360,156	1,046,035	44.32%
Fines/Penalties	870,000	571,428	65.68%
Interest Earnings	812,551	1,063,438	130.88%
Rents/Leases	238,735	100,221	41.98%
Miscellaneous Revenues	237,400	39,343	16.57%
Interfund Loan Repayment	249,825	249,825	100.00%
Transfers In	961,812	10,564	1.10%
Insurance Recoveries	-	-	-
Total CE/General Fund Revenue	32,591,062	11,855,178	36.38%
TOTALS LESS BEG. FUND BALANCE	21,314,631	11,855,178	56%

2023 REVENUE - Budget to Actual



**CURRENT EXPENSE/GENERAL FUND
REVENUES BY CATEGORY
AS OF 06/30/2023 (50%)**

	2023 Actual	2022 Actual	2023 % of 2023 Total	2023 vs 2022 Difference
Property Tax	4,111,960	4,317,618	34.68%	(205,658)
Other Taxes	2,178,533	1,927,793	18.38%	250,740
Prior Period Adjustments	-	-	0.00%	-
Licenses & Permits	114,302	105,815	0.96%	8,487
Payment in Lieu of Taxes/Federal Lease	120,269	63,814	1.01%	56,455
Federal Grants	462,520	377,562	3.90%	84,958
State Grants	543,382	341,948	4.58%	201,434
State-Shared Revenues, Entitlements	1,243,358	787,309	10.49%	456,049
Charges for Services	1,046,035	1,026,874	8.82%	19,161
Fines/Penalties	571,428	347,585	4.82%	223,843
Interest Earnings	1,063,438	104,647	8.97%	958,791
Rents/Leases	100,221	98,012	0.85%	2,209
Miscellaneous Revenues	39,343	301,192	0.33%	(261,849)
Interfund Loan Repayment	249,825	249,478	2.11%	347
Transfers In	10,564	156,241	0.09%	(145,677)
Insurance Recoveries	-	-	0.00%	-
Total CE/General Fund Revenue	11,855,178	10,205,888	100.00%	1,649,290

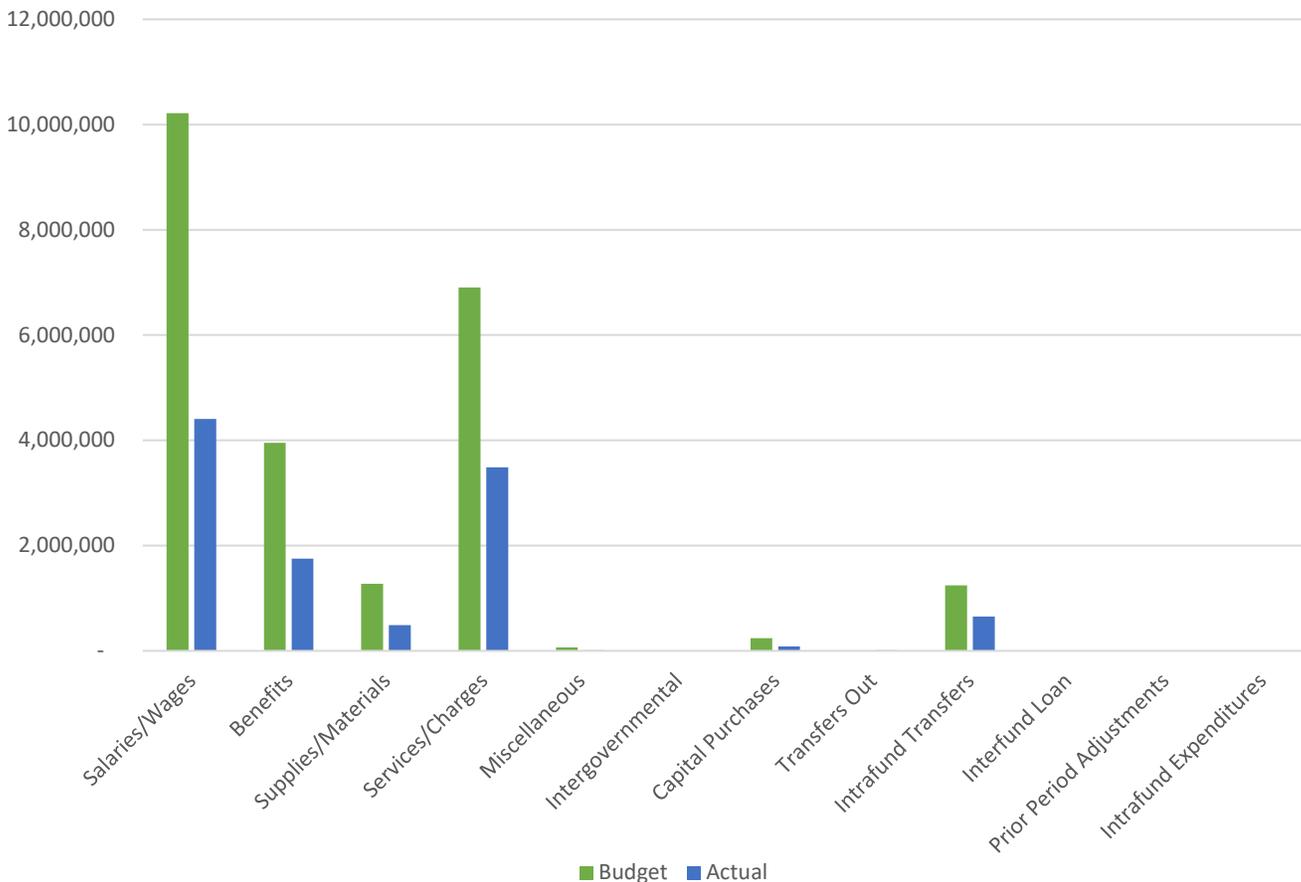


**CURRENT EXPENSE/GENERAL FUND
EXPENSES BY CATEGORY
AS OF 06/30/2023 (50%)**

Includes Budget Amendment #1

Expenses	Budget	Actual	% spent
Salaries/Wages	10,216,950	4,408,423	43.15%
Benefits	3,953,301	1,751,849	44.31%
Supplies/Materials	1,276,600	491,382	38.49%
Services/Charges	6,902,209	3,488,275	50.54%
Miscellaneous	65,000	12,572	19.34%
Intergovernmental	600	-	0.00%
Capital Purchases	240,000	87,047	36.27%
Transfers Out	-	10,000	0.00%
Intrafund Transfers	1,243,692	651,891	52.42%
Interfund Loan	-	-	0.00%
Prior Period Adjustments			0.00%
Intrafund Expenditures	500	-	0.00%
Ending Fund Balance	8,692,210	-	0.00%
Total CE/General Fund Expenses	32,591,062	10,901,439	33.45%
TOTAL less End. Fund Balance	23,898,852	10,901,439	45.61%

2023 Expenses by Category

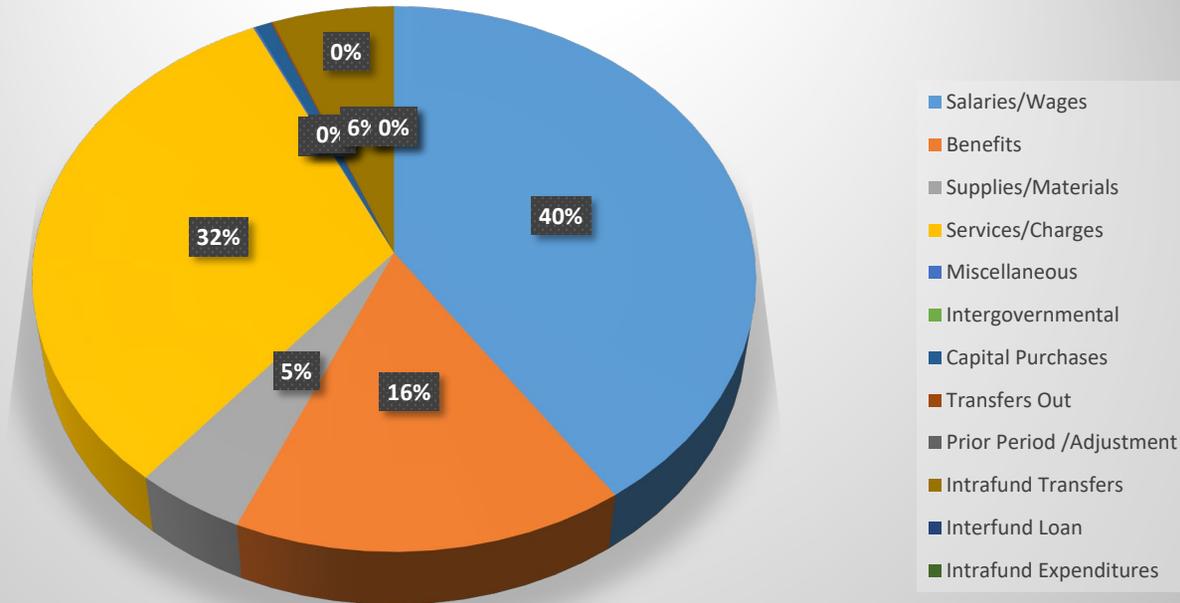


CURRENT EXPENSE/GENERAL FUND

EXPENSES BY OBJECT CODE AS OF 06/30/2023 (50%)

Expenses	2023 Actual	2022 Actual	2023 % of 2023	2023 vs 2022	2023 vs 2022 %
			Total	Difference	Difference
Salaries/Wages	4,408,423	3,827,140	40.44%	581,283	115%
Benefits	1,751,849	1,462,214	16.07%	289,635	120%
Supplies/Materials	491,382	350,669	4.51%	140,713	140%
Services/Charges	3,488,275	2,938,619	32.00%	549,656	119%
Miscellaneous	12,572	228,284	0.12%	(215,712)	6%
Intergovernmental	-	-	0.00%	-	0%
Capital Purchases	87,047	2,603	0.80%	84,444	0%
Transfers Out	10,000	200,000	0.09%	(190,000)	5%
Prior Period /Adjustment	-	6,626	0.00%	(6,626)	0%
Intrafund Transfers	651,891	3,520,847	5.98%	(2,868,956)	-
Interfund Loan	-	-	0.00%	-	0%
Intrafund Expenditures	-	-	0.00%	-	0%
Total CE/General Fund Expenses	10,901,439	12,537,002	100%	(1,635,563)	87%

2023 Expenses by Object Code



**CURRENT EXPENSE/GENERAL FUND
EXPENSES BY OBJECT CODE DETAIL
AS OF 06/30/2023 (50%)**

Includes Budget Amendment #1

	Budget	Actual	% of Budget	% of Total Actual
Salaries/Wages	9,920,862	4,313,454	43%	39.57%
Salaries /Wages- Overtime	296,088	94,969	32%	0.87%
Benefits	3,953,301	1,751,849	44%	16.07%
Operating Supplies/Materials	684,770	278,312	41%	2.55%
Fuel	198,450	57,836	29%	0.53%
Items Purchased for Inventory or Resale	17,830	7,050	40%	0.06%
Small Tools & Equipment	375,550	148,185	39%	1.36%
Services/Professional Services	4,411,765	1,826,297	41%	16.75%
Communications	217,080	114,313	53%	1.05%
Travel	131,819	35,211	27%	0.32%
Advertising	28,235	7,212	26%	0.07%
Rentals & Leases	291,235	132,416	45%	1.21%
Insurance/Bonds	1,030,125	1,013,895	98%	9.30%
Public Utilities	262,000	150,461	57%	1.38%
Repairs & Maintenance	529,950	208,469	39%	1.91%
Miscellaneous	65,000	12,572	19%	0.12%
Intergovernmental Services/Payments	600	-	0%	0.00%
Interfund Transfers	-	10,000	0%	0.09%
Intrafund Transfers	9,935,902	651,891		5.98%
Interfund Loan	-	-	0%	0.00%
Capital Outlay	240,000	87,047	36%	0.80%
Prior Period Adjustments	-		0%	0.00%
Intrafund Payments	500	-	0%	0.00%
Ending Fund Balance		-	0%	0.00%
Current Expense Expenditure Totals	32,591,062	10,901,439	33%	100.00%
Current Expense Less End. Fund Bal.	32,591,062	10,901,439	33%	

**CURRENT EXPENSE/GENERAL FUND
SALARIES AND BENEFITS BY DEPARTMENT
AS OF 06/30/2023 (50%)**

	Budget	Actual	% of Budget
009 - Commissioners	452,620	216,769	48%
010 - General Government	93,467	34,639	37%
012 - Admin Services	489,592	233,942	48%
013- Human Resources	383,350	180,688	47%
020 - Superior Court	212,426	102,465	48%
030- District Court	966,507	366,803	38%
031-Probation	457,381	180,112	39%
040- Clerk	361,771	176,143	49%
050 - Treasurer	504,751	218,245	43%
060 - Auditor	774,964	354,856	46%
080 - Assessor	583,608	256,375	44%
100 - Prosecuting Attorney	1,064,500	505,682	48%
120 - Facilities Management	447,619	211,817	47%
140 - Sheriff	4,126,500	1,723,621	42%
170 - Juvenile Services	503,725	218,173	43%
200 - Weed Control	97,419	46,143	47%
220 - Coroner	165,300	74,208	45%
240 - County Extension	120,538	54,332	45%
260 - Emergency Management	239,073	113,139	47%
280 - Public Health	1,056,233	440,048	42%
300 - Fair	312,677	108,378	35%
310- Parks and Recreation	279,930	126,536	45%
320 - Information Technology	476,300	217,158	46%
Current Expense Expenditure Totals	14,170,251	6,160,272	43%

**NON-CURRENT EXPENSE
SALARIES AND BENEFITS BY FUND
AS OF 06/30/2023 (50%)**

	Budget	Actual	% of Budget
102 - Building and Development	141,750	65,203	46%
103 - Countywide Planning	257,800	120,233	47%
104 - Developmental Services	151,503	69,597	46%
108-Veterans Relief	36,986	7,842	21%
110 - County Road	5,995,500	2,461,033	41%
117 - Boating Safety	64,000	12,279	19%
122 - Sheriff K-9 Unit	1,000	-	0%
123 - Paths and Trails	46,282	20,686	45%
126 - Treasurer M&O	12,600	-	0%
127 - Quad-City Task Force	75,500	36,471	48%
128 - Crime Victims/Witness	156,192	82,919	53%
132-Auditor's Document Preservation	2,000	-	0%
134 - Elections Reserve	68,022	14,949	22%
135 - Prosecutor STOP Grant	16,119	11,249	70%
138 - Federal Equitable Sharing	5,000	-	0%
143 - Trial Court Improvement	5,000	637	13%
144 - Emergency Communication	350,956	173,051	49%
146-ARPA	37,150	288,060	775%
400 - Solid Waste	1,167,750	408754	35%
410 - Solid Waste Reserve	22,500	-	0%
501 - Equipment Rental & Revolving	1,056,100	394,994	37%
511 - Unemployment Insurance	10,000	1,338	13%
Non-CE Expenditure Totals	9,679,710	4,169,295	43%

Cash & Investment Trends - June					
	June 2023	June 2022	June 2021	June 2020	June 2019
001 Current Expense	12,650,693	11,472,618	12,483,141	12,352,516	11,333,969
102 Building & Development	77,544	77,805	117,963	55,638	70,298
103 CW Planning	65,876	125,341	158,159	26,944	81,167
110 County Road	7,442,946	6,383,451	5,494,132	4,616,175	5,138,555
112 Public Facilities	2,125,149	1,670,760	2,273,856	3,764,613	3,800,038
133 Commissioners Special Revenue	285,011	285,064	342,608	609,664	459,664
144 Emergency Communications	1,688,141	1,059,315	826,727	877,871	922,684
146 American Rescue Plan Act	1,931,320	3,573,073	4,866,058	-	-
100 Special Revenue Other	4,405,390	3,988,418	3,486,108	3,074,089	2,805,501
200 Debt Service	83,446	83,445	112,364	322,700	322,700
300 Capital Projects	1,401,130	1,565,463	2,456,988	1,744,470	3,057,180
400 Solid Waste	3,335,618	4,060,982	2,839,956	3,191,456	2,984,037
410 Solid Waste Reserve	2,277,267	2,078,770	1,913,376	1,759,632	1,629,973
501 ER&R	1,920,762	2,260,021	2,845,126	2,442,862	2,634,748
511 Unemployment	151,935	153,287	154,070	171,497	191,351
515 IT - dissolved 2019	-	-	-		-
TOTAL	39,842,228	38,837,813	40,370,632	35,010,127	35,431,865