

WHITMAN COUNTY MONTHLY FINANCIAL REPORT

May 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 05/31/2023 (41.67%)								
	Revenue			%	Expenditures			%
Department	2023 Budget	2023 Actual	Remaining	Collected	2023 Budget	2023 Actual	Remaining	Expended
Beginning Fund Balance	11,519,000	-	11,519,000				-	0.00%
Prior Period Adjustment	-	-		0.00%				
BoCC	-	-	-	0.00%	472,320	183,821	288,499	38.92%
General Government	2,541,751	738,745	1,803,006	29.06%	4,121,159	2,210,590	1,910,569	53.64%
Administrative Services	823,821	324,043	499,778	39.33%	848,592	305,836	542,756	36.04%
Human Resources	-	-	-	0.00%	389,420	152,338	237,082	39.12%
Superior Court	73,256	25,003	48,253	34.13%	322,259	128,494	193,765	39.87%
District Court	546,672	375,001	171,671	68.60%	1,041,307	347,598	693,709	33.38%
Probation	492,000	178,714	313,286	36.32%	776,370	170,741	605,629	21.99%
Clerk	163,638	67,011	96,627	40.95%	424,271	168,043	256,228	39.61%
Treasurer	11,601,843	6,941,978	4,659,865	59.84%	562,751	205,897	356,854	36.59%
Auditor	929,200	447,766	481,434	48.19%	1,064,714	363,048	701,666	34.10%
Assessor	-	-	-	-	617,308	220,982	396,326	35.80%
Prosecuting Attorney	113,585	44,377	69,208	39.07%	1,126,630	431,427	695,203	38.29%
Child Support Enforcement	-	-	-	0.00%	-	-	-	0.00%
Facilities Management	-	58	(58)	0.00%	848,819	371,274	477,545	43.74%
Sheriff	630,000	157,049	472,951	24.93%	5,178,000	1,771,090	3,406,910	34.20%
Juvenile	137,487	26,714	110,773	19.43%	731,648	274,852	456,796	37.57%
Weed	1,485	-	1,485	0.00%	114,529	43,880	70,649	38.31%
Coroner	5,600	5,133	467	91.66%	238,980	90,273	148,707	37.77%
Extension	400	202	198	50.50%	183,704	54,053	129,651	29.42%
Emergency Management	77,000	264,392	(187,392)	343.37%	367,073	107,114	259,959	29.18%
Health	1,596,587	1,054,053	542,534	66.02%	1,522,504	740,887	781,617	48.66%
Fair	234,800	220,390	14,410	93.86%	508,977	223,835	285,142	43.98%
Parks & Rec	180,000	4,603	175,397	2.56%	457,280	146,975	310,305	32.14%
IT	-	-	-	0.00%	1,057,300	624,743	834,517	59.09%
Ending Fund Balance	-	-	-	0.00%	8,692,210	-	8,692,210	0.00%
TOTALS	31,668,125	10,875,232	20,792,893	34.34%	31,668,125	9,337,791	22,330,334	29.49%
TOTALS w/o Budget Balance	20,149,125	19,352,780	20,792,893	54%	22,975,915	9,337,791	13,638,124	40.64%

**CURRENT EXPENSE & COUNTY-WIDE
CASH AND DEBT
AS OF 05/31/2023**

CASH/INVESTMENTS

Current Expense/General Fund

	May 2023	May 2022	May 2021	May 2020	May 2019
Cash	10,415,365	9,121,831	10,005,010	9,929,348	10,280,777
Reserve (Investment)	2,819,029	2,819,029	2,819,029	2,819,029	1,419,029
Total Current Expense Cash & Investments	13,234,394	11,940,860	12,824,039	12,748,377	11,699,806

County-Wide

	May 2023	May 2022	May 2021	May 2020	May 2019
Cash	31,928,434	28,721,901	35,728,499	26,811,133	31,306,424
Investments	8,670,200	7,700,169	7,517,411	8,433,282	4,651,336
Total County-Wide Cash & Investments	40,598,634	36,422,070	43,245,910	35,244,415	35,957,760

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 \$ 1,167,393 3/31/2031
Holman Capital

Revenue Obligations

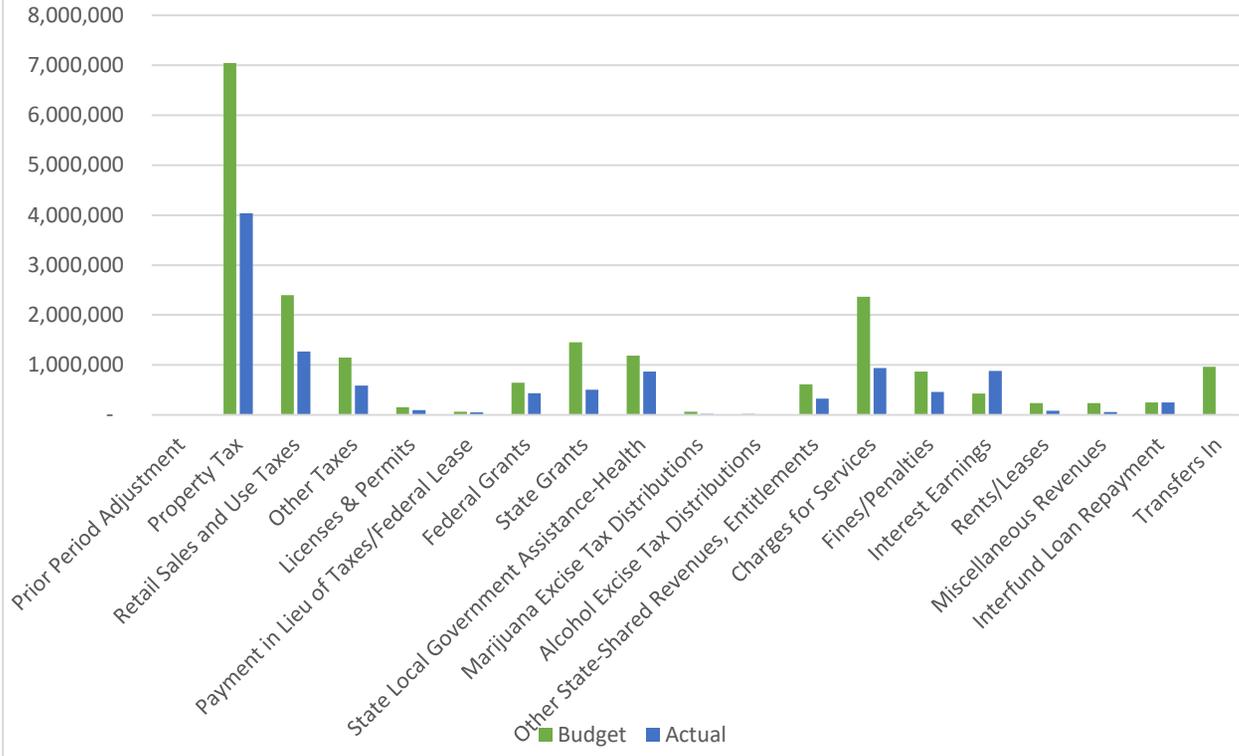
Solid Waste Revenue Bond, Principal Only \$ 233,376 12/20/2023
Compensated Balances-County-Wide \$ 1,034,132 as of 05/31/2023
Landfill Closure and Post Closure \$ 1,885,190
Emergency Comm Capital Lease \$ 580,950 7/20/2025

Total County-Wide Debt \$ **5,401,741**

**CURRENT EXPENSE/GENERAL FUND
REVENUES BY CATEGORY
AS OF 05/31/2023 (41.6%)**

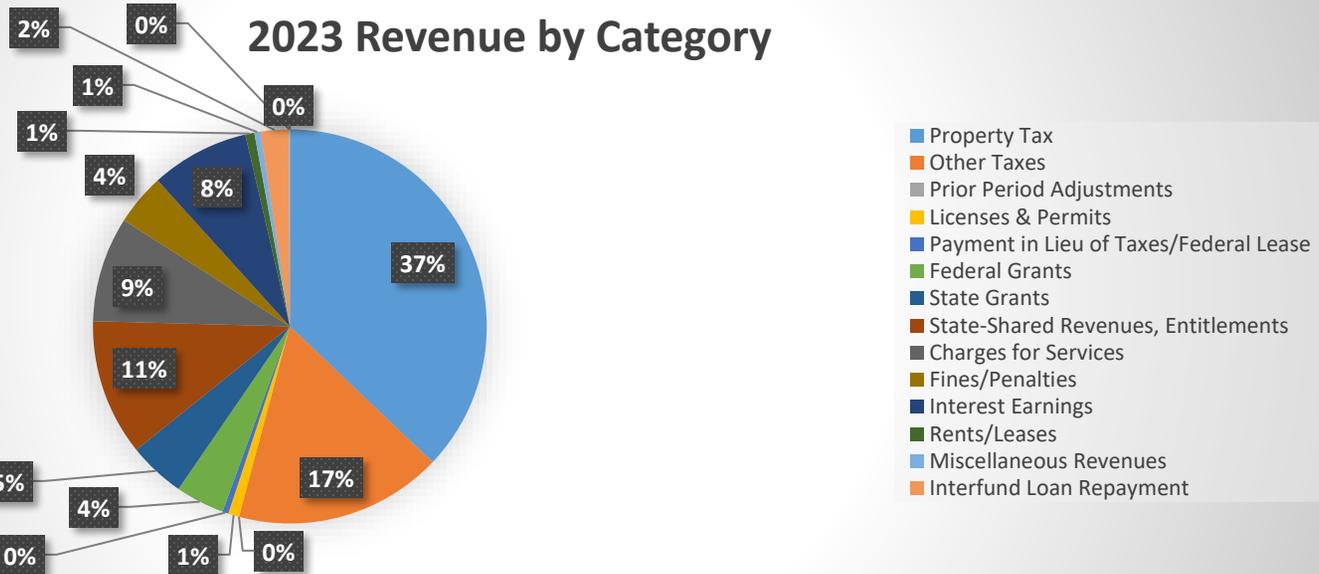
Revenue	Budget	Actual	% received
Beginning Fund Balance	11,519,000	-	0.00%
Prior Period Adjustment	-	-	0.00%
Property Tax	7,048,343	4,034,026	57.23%
Retail Sales and Use Taxes	2,400,000	1,268,717	52.86%
Other Taxes	1,145,000	587,900	51.34%
Licenses & Permits	156,100	98,154	62.88%
Payment in Lieu of Taxes/Federal Lease	64,000	52,975	82.77%
Federal Grants	644,882	436,324	67.66%
State Grants	1,457,085	506,679	34.77%
State Local Government Assistance-Health	1,189,355	865,678	72.79%
Marijuana Excise Tax Distributions	65,000	20,800	32.00%
Alcohol Excise Tax Distributions	18,000	9,005	50.03%
Other State-Shared Revenues, Entitlements	614,881	322,669	52.48%
Charges for Services	2,365,156	938,577	39.68%
Fines/Penalties	866,500	459,726	53.06%
Interest Earnings	427,051	877,915	205.58%
Rents/Leases	238,735	81,074	33.96%
Miscellaneous Revenues	237,400	54,625	23.01%
Interfund Loan Repayment	249,825	249,825	100.00%
Transfers In	961,812	10,563	1.10%
Insurance Recoveries	-	-	-
Total CE/General Fund Revenue	31,668,125	10,875,232	34.34%
TOTALS LESS BEG. FUND BALANCE	20,149,125	10,875,232	54%

2023 REVENUE - Budget to Actual



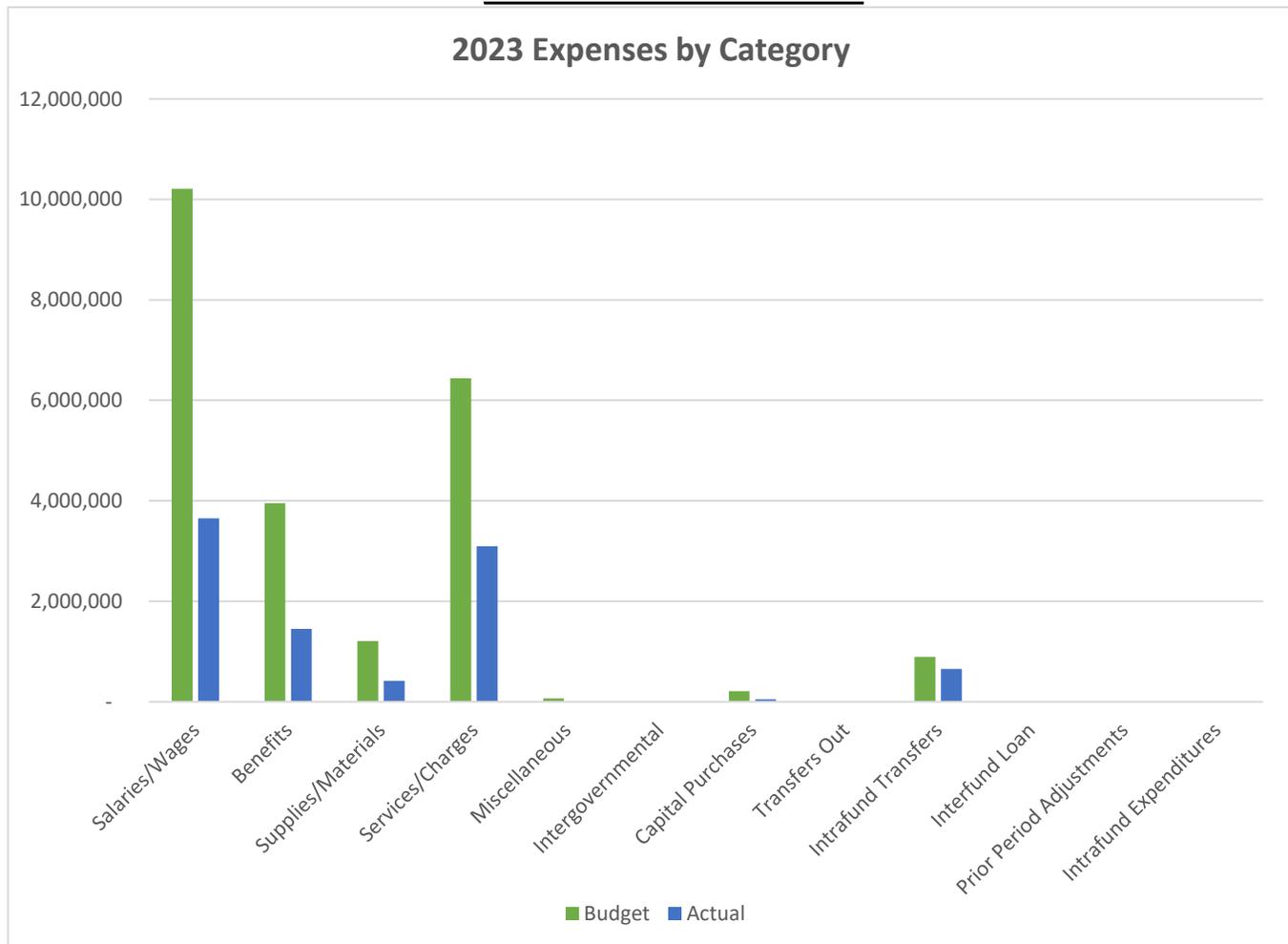
**CURRENT EXPENSE/GENERAL FUND
REVENUES BY CATEGORY
AS OF 05/31/2023 (41.6%)**

	2023 Actual	2022 Actual	2023 % of 2023 Total	2023 vs 2022 Difference
Property Tax	4,034,026	4,275,028	37.09%	(241,002)
Other Taxes	1,856,617	1,618,744	17.07%	237,873
Prior Period Adjustments	-	-	0.00%	-
Licenses & Permits	98,154	97,656	0.90%	498
Payment in Lieu of Taxes/Federal Lease	52,975	1,119	0.49%	51,856
Federal Grants	436,324	320,947	4.01%	115,377
State Grants	506,679	293,908	4.66%	212,771
State-Shared Revenues, Entitlements	1,218,152	763,763	11.20%	454,389
Charges for Services	938,577	914,807	8.63%	23,770
Fines/Penalties	459,726	292,958	4.23%	166,768
Interest Earnings	877,915	69,914	8.07%	808,001
Rents/Leases	81,074	78,610	0.75%	2,464
Miscellaneous Revenues	54,625	219,834	0.50%	(165,209)
Interfund Loan Repayment	249,825	249,476	2.30%	349
Transfers In	10,563	128,008	0.10%	(117,445)
Insurance Recoveries	-	-	0.00%	-
Total CE/General Fund Revenue	10,875,232	9,324,772	100.00%	1,550,460



**CURRENT EXPENSE/GENERAL FUND
EXPENSES BY CATEGORY
AS OF 05/31/2023 (41.6%)**

Expenses	Budget	Actual	% spent
Salaries/Wages	10,210,365	3,650,274	35.75%
Benefits	3,952,449	1,452,437	36.75%
Supplies/Materials	1,207,675	418,140	34.62%
Services/Charges	6,435,634	3,095,557	48.10%
Miscellaneous	65,000	12,605	19.39%
Intergovernmental	600	-	0.00%
Capital Purchases	210,000	46,887	22.33%
Transfers Out	-	10,000	0.00%
Intrafund Transfers	893,692	651,891	72.94%
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	31,668,125	9,337,791	29.49%
TOTAL less End. Fund Balance	22,975,915	9,337,791	40.64%



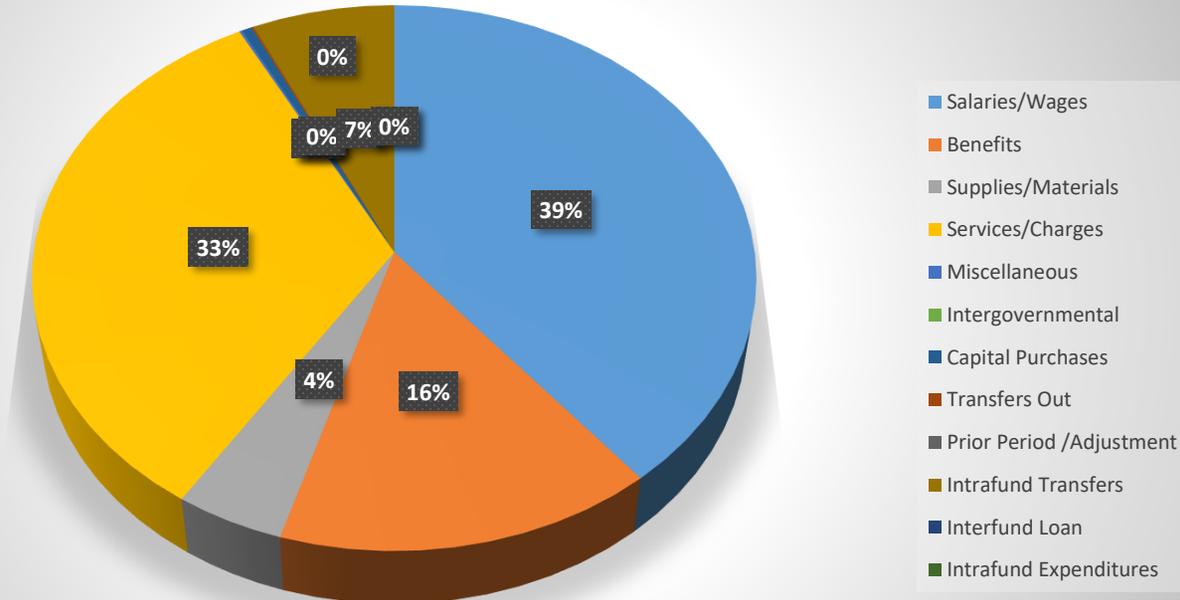
CURRENT EXPENSE/GENERAL FUND

EXPENSES BY OBJECT CODE

AS OF 05/31/2023 (41.6%)

Expenses	2023 Actual	2022 Actual	2023 % of 2023 Total	2023 vs 2022 Difference	2023 vs 2022 % Difference
Salaries/Wages	3,650,274	3,180,012	39.09%	470,262	115%
Benefits	1,452,437	1,219,180	15.55%	233,257	119%
Supplies/Materials	418,140	277,483	4.48%	140,657	151%
Services/Charges	3,095,557	2,671,867	33.15%	423,690	116%
Miscellaneous	12,605	220,685	0.13%	(208,080)	6%
Intergovernmental	-	-	0.00%	-	0%
Capital Purchases	46,887	2,603	0.50%	44,284	0%
Transfers Out	10,000	100,000	0.11%	(90,000)	10%
Prior Period /Adjustment	-	6,626	0.00%	(6,626)	0%
Intrafund Transfers	651,891	3,497,973	6.98%	(2,846,082)	-
Interfund Loan	-	-	0.00%	-	0%
Intrafund Expenditures	-	-	0.00%	-	0%
Total CE/General Fund Expenses	9,337,791	11,176,429	100%	(1,838,638)	84%

2023 Expenses by Object Code



**CURRENT EXPENSE/GENERAL FUND
EXPENSES BY OBJECT CODE DETAIL
AS OF 05/31/2023 (41.6%)**

	Budget	Actual	% of Budget	% of Total Actual
Salaries/Wages	9,915,777	3,573,263	36%	38.27%
Salaries /Wages- Overtime	294,588	77,011	26%	0.82%
Benefits	3,952,449	1,452,437	37%	15.55%
Operating Supplies/Materials	630,845	237,573	38%	2.54%
Fuel	198,450	46,215	23%	0.49%
Items Purchased for Inventory or Resale	17,830	5,758	32%	0.06%
Small Tools & Equipment	360,550	128,594	36%	1.38%
Services/Professional Services	4,255,690	1,551,546	36%	16.62%
Communications	217,080	104,765	48%	1.12%
Travel	131,319	22,709	17%	0.24%
Advertising	28,235	6,138	22%	0.07%
Rentals & Leases	291,235	105,914	36%	1.13%
Insurance/Bonds	990,125	1,013,895	102%	10.86%
Public Utilities	262,000	130,825	50%	1.40%
Repairs & Maintenance	259,950	159,766	61%	1.71%
Miscellaneous	65,000	12,605	19%	0.13%
Intergovernmental Services/Payments	600	-	0%	0.00%
Interfund Transfers	-	10,000	0%	0.11%
Intrafund Transfers	9,585,902	651,890		6.98%
Interfund Loan	-	-	0%	0.00%
Capital Outlay	210,000	46,887	22%	0.50%
Prior Period Adjustments	-		0%	0.00%
Intrafund Payments	500	-	0%	0.00%
Ending Fund Balance		-	0%	0.00%
Current Expense Expenditure Totals	31,668,125	9,337,791	29%	100.00%
Current Expense Less End. Fund Bal.	31,668,125	9,337,791	29%	

**CURRENT EXPENSE/GENERAL FUND
SALARIES AND BENEFITS BY DEPARTMENT
AS OF 05/31/2023 (41.6%)**

	Budget	Actual	% of Budget
009 - Commissioners	452,620	180,385	40%
010 - General Government	93,467	32,270	35%
012 - Admin Services	489,592	194,174	40%
013- Human Resources	383,350	149,464	39%
020 - Superior Court	204,989	85,620	42%
030- District Court	966,507	303,237	31%
031-Probation	457,381	143,914	31%
040- Clerk	361,771	146,359	40%
050 - Treasurer	504,751	183,658	36%
060 - Auditor	774,964	295,007	38%
080 - Assessor	583,608	213,030	37%
100 - Prosecuting Attorney	1,064,500	416,066	39%
120 - Facilities Management	447,619	177,347	40%
140 - Sheriff	4,126,500	1,432,770	35%
170 - Juvenile Services	503,725	180,139	36%
200 - Weed Control	97,419	38,264	39%
220 - Coroner	165,300	61,946	37%
240 - County Extension	120,538	45,584	38%
260 - Emergency Management	239,073	93,836	39%
280 - Public Health	1,056,233	364,827	35%
300 - Fair	312,677	82,186	26%
310- Parks and Recreation	279,930	104,835	37%
320 - Information Technology	476,300	177,793	37%
Current Expense Expenditure Totals	14,162,814	5,102,711	36%

**NON-CURRENT EXPENSE
SALARIES AND BENEFITS BY FUND
AS OF 05/31/2023 (41.6%)**

	Budget	Actual	% of Budget
102 - Building and Development	141,750	54,129	38%
103 - Countywide Planning	257,800	99,851	39%
104 - Developmental Services	151,503	57,301	38%
108-Veterans Relief	36,986	5,281	14%
110 - County Road	5,995,500	2,036,906	34%
117 - Boating Safety	64,000	2,000	3%
122 - Sheriff K-9 Unit	1,000	-	0%
123 - Paths and Trails	46,282	14,899	32%
126 - Treasurer M&O	12,600	-	0%
127 - Quad-City Task Force	75,500	30,346	40%
128 - Crime Victims/Witness	156,192	68,934	44%
132-Auditor's Document Preservation	2,000	-	0%
134 - Elections Reserve	68,022	12,410	18%
135 - Prosecutor STOP Grant	16,119	9,194	57%
138 - Federal Equitable Sharing	5,000	-	0%
143 - Trial Court Improvement	5,000	317	6%
144 - Emergency Communication	350,956	143,709	41%
146-ARPA	37,150	285,499	769%
400 - Solid Waste	1,167,750	336117	29%
410 - Solid Waste Reserve	22,500	-	0%
501 - Equipment Rental & Revolving	1,056,100	325,094	31%
511 - Unemployment Insurance	10,000	1,338	13%
Non-CE Expenditure Totals	9,679,710	3,483,325	36%

Cash & Investment Trends - May					
	May 2023	May 2022	May 2021	May 2020	May 2019
001 Current Expense	13,234,394	11,940,860	12,824,039	12,748,377	11,699,806
102 Building & Development	72,425	79,164	124,635	62,945	69,136
103 CW Planning	94,153	26,505	205,218	43,821	67,068
110 County Road	7,921,203	6,754,552	5,718,583	4,920,036	5,394,191
112 Public Facilities	2,048,920	1,597,848	2,222,605	3,717,721	3,750,834
133 Commissioners Special Revenue	285,011	285,064	342,608	609,664	459,664
144 Emergency Communications	1,569,944	1,035,878	786,824	850,037	901,471
146 American Rescue Plan Act	1,933,882	218,154	4,866,058	-	-
100 Special Revenue Other	4,302,822	3,963,373	3,504,290	2,954,130	2,825,342
200 Debt Service	83,446	83,445	112,364	366,145	366,145
300 Capital Projects	1,384,352	1,715,865	4,661,753	1,810,180	3,082,178
400 Solid Waste	3,524,729	3,897,563	2,942,345	3,060,942	2,991,011
410 Solid Waste Reserve	2,254,460	2,063,965	1,903,231	1,748,633	1,620,150
501 ER&R	1,736,958	2,606,546	2,877,286	2,180,288	2,539,412
511 Unemployment	151,935	153,288	154,071	171,496	191,352
515 IT - dissolved 2019	-	-	-		-
TOTAL	40,598,634	36,422,070	43,245,910	35,244,415	35,957,760