

# WHITMAN COUNTY MONTHLY FINANCIAL REPORT

October 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](mailto:jessica.jensema@whitmancounty.net)



CURRENT EXPENSE/GENERAL FUND								
REVENUES & EXPENDITURES BY DEPARTMENT								
AS OF 10/31/2023 (83.33%)								
Includes Budget Amendment # 2								
	Revenue			%	Expenditures			%
Department	2023 Budget	2023 Actual	Remaining	Collected	2023 Budget	2023 Actual	Remaining	Expended
Beginning Fund Balance	9,751,028	-	9,751,028				-	0.00%
Prior Period Adjustment	-	(85,809)		0.00%				
BoCC	-	-	-	0.00%	472,320	374,432	97,888	79.28%
General Government	2,541,751	1,537,881	1,003,870	60.50%	4,701,159	2,826,363	1,874,796	60.12%
Administrative Services	823,821	651,818	172,003	79.12%	848,592	603,688	244,904	71.14%
Human Resources	-	-	-	0.00%	389,420	300,350	89,070	77.13%
Superior Court	124,883	108,271	16,612	86.70%	390,218	269,537	120,681	69.07%
District Court	546,672	703,177	(156,505)	128.63%	1,041,307	703,609	337,698	67.57%
Probation	400,000	160,825	239,175	40.21%	543,370	371,896	171,474	68.44%
Clerk	153,517	136,897	16,620	89.17%	395,872	324,778	71,094	82.04%
Treasurer	13,813,343	12,600,072	1,213,271	91.22%	562,751	381,913	180,838	67.87%
Auditor	929,200	774,392	154,808	83.34%	1,064,714	802,445	262,269	75.37%
Assessor	-	-	-	-	617,308	447,447	169,861	72.48%
Prosecuting Attorney	113,585	90,824	22,761	79.96%	1,126,630	903,609	223,021	80.20%
Facilities Management	-	58	(58)	0.00%	878,819	682,032	196,787	77.61%
Sheriff	630,000	437,279	192,721	69.41%	5,178,000	3,582,170	1,595,830	69.18%
Juvenile	137,487	89,586	47,901	65.16%	731,648	551,124	180,524	75.33%
Weed	1,485	-	1,485	0.00%	114,529	88,584	25,945	77.35%
Coroner	18,190	18,198	(8)	100.04%	267,705	199,670	68,035	74.59%
Extension	400	1,437	(1,037)	359.25%	183,704	108,462	75,242	59.04%
Emergency Management	402,661	295,174	107,487	73.31%	442,073	257,127	184,946	58.16%
Health	2,296,087	2,204,267	91,820	96.00%	2,223,004	1,700,097	522,907	76.48%
Fair	504,800	429,102	75,698	85.00%	778,977	613,976	165,001	78.82%
Parks & Rec	180,000	19,406	160,594	10.78%	467,280	305,654	161,626	65.41%
IT	-	23	-	0.00%	1,257,300	1,008,312	834,517	80.20%
Ending Fund Balance	-	-	-	0.00%	8,692,210	-	8,692,210	0.00%
<b>TOTALS</b>	<b>33,368,910</b>	<b>20,172,878</b>	<b>13,110,246</b>	<b>60.45%</b>	<b>33,368,910</b>	<b>17,407,275</b>	<b>15,961,635</b>	<b>52.17%</b>
<b>TOTALS w/o Budget Balance</b>	<b>23,617,882</b>	<b>19,352,780</b>	<b>13,110,246</b>	<b>85%</b>	<b>24,676,700</b>	<b>17,407,275</b>	<b>7,269,425</b>	<b>70.54%</b>

**CURRENT EXPENSE & COUNTY-WIDE  
CASH AND DEBT  
AS OF 10/31/2023**

**CASH/INVESTMENTS**

**Current Expense/General Fund**

	October 2023	October 2022	October 2021	October 2020	October 2019
Cash	11,643,427	9,282,501	10,820,301	8,317,521	10,764,999
Reserve (Investment)	2,819,029	2,819,029	2,819,029	2,819,029	1,419,029
<b>Total Current Expense Cash &amp; Investments</b>	<b>14,462,456</b>	<b>12,101,530</b>	<b>13,639,330</b>	<b>11,136,550</b>	<b>12,184,028</b>

**County-Wide**

	October 2023	October 2022	October 2021	October 2020	October 2019
Cash	29,099,187	31,538,914	34,747,133	27,602,979	27,264,624
Investments	10,807,516	7,707,355	7,515,448	7,056,848	6,741,978
<b>Total County-Wide Cash &amp; Investments</b>	<b>39,906,703</b>	<b>39,246,269</b>	<b>42,262,581</b>	<b>34,659,827</b>	<b>34,006,602</b>

**DEBT - County-wide**

**Interfund loans**

**Borrowing Fund**

**Lending Fund**

Emergency Communication, Principal Only	Current Expense	\$ 500,700	5/31/2025
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**General Obligations**

Public Service Building GO Bond, Principal Only Holman Capital	\$ 1,102,918	3/31/2031
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**Revenue Obligations**

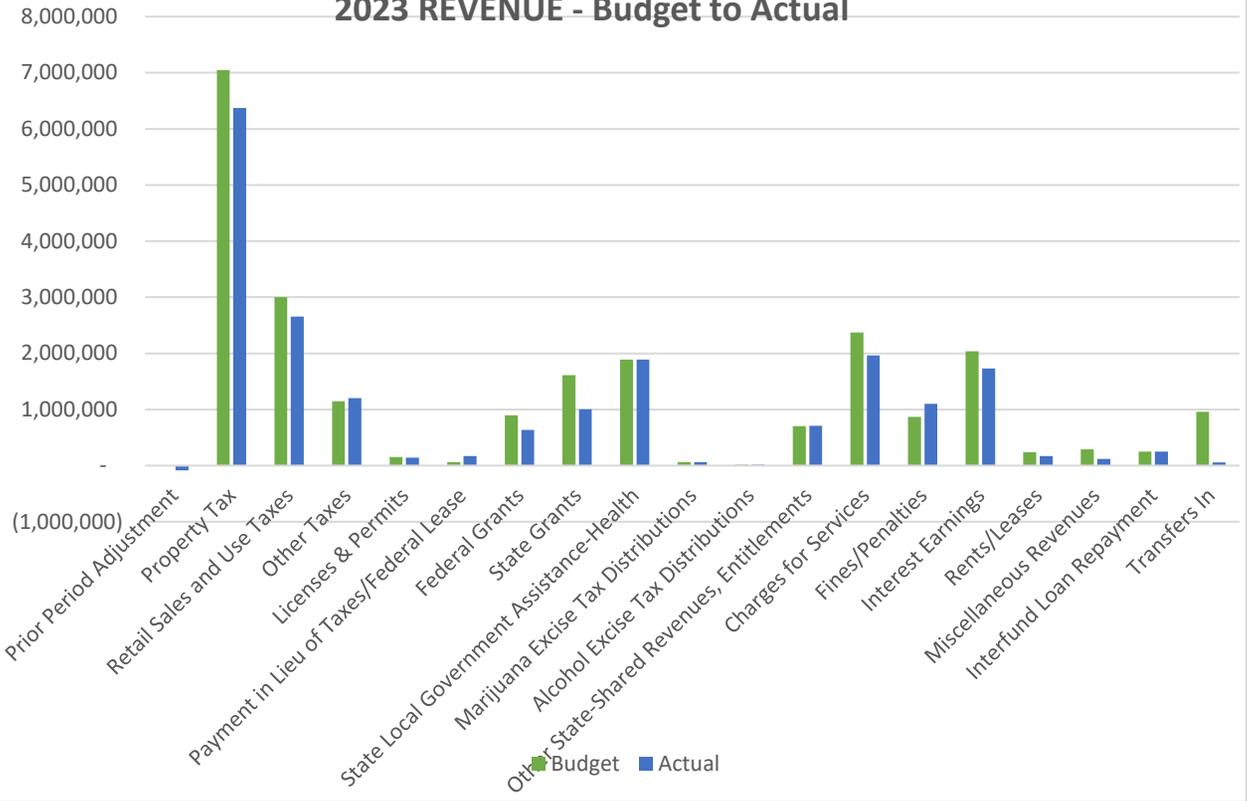
Solid Waste Revenue Bond, Principal Only	\$ 117,073	12/20/2023
Compensated Balances-County-Wide	\$ 990,639	as of 10/31/2023
Landfill Closure and Post Closure	\$ 1,986,323	
Emergency Comm Capital Lease	\$ 394,134	7/20/2025

<b>Total County-Wide Debt</b>	<b>\$ 5,091,787</b>	
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**CURRENT EXPENSE/GENERAL FUND  
REVENUES BY CATEGORY  
AS OF 10/31/2023 (83.33%)  
Includes Budget Amendment # 2**

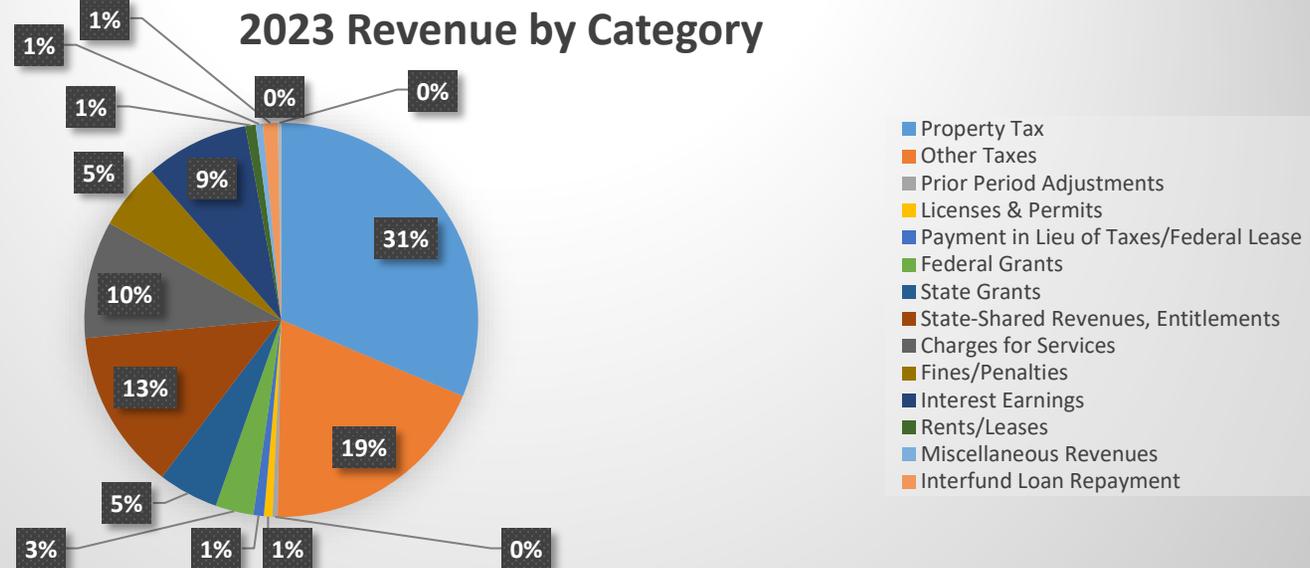
<b>Revenue</b>	<b>Budget</b>	<b>Actual</b>	<b>% received</b>
Beginning Fund Balance	9,751,028	-	0.00%
Prior Period Adjustment	-	(85,809)	0.00%
Property Tax	7,048,343	6,374,023	90.43%
Retail Sales and Use Taxes	3,000,000	2,655,028	88.50%
Other Taxes	1,145,000	1,202,280	105.00%
Licenses & Permits	156,100	143,740	92.08%
Payment in Lieu of Taxes/Federal Lease	64,000	172,385	269.35%
Federal Grants	895,543	637,337	71.17%
State Grants	1,609,681	1,006,302	62.52%
State Local Government Assistance-Health	1,888,855	1,888,855	100.00%
Marijuana Excise Tax Distributions	65,000	63,650	97.92%
Alcohol Excise Tax Distributions	18,000	17,479	97.11%
Other State-Shared Revenues, Entitlements	704,531	710,331	100.82%
Charges for Services	2,374,606	1,961,715	82.61%
Fines/Penalties	870,700	1,099,559	126.28%
Interest Earnings	2,037,551	1,730,601	84.94%
Rents/Leases	238,735	171,463	71.82%
Miscellaneous Revenues	289,600	118,320	40.86%
Interfund Loan Repayment	249,825	249,825	100.00%
Transfers In	961,812	55,794	5.80%
Insurance Recoveries	-	-	-
<b>Total CE/General Fund Revenue</b>	<b>33,368,910</b>	<b>20,172,878</b>	<b>60.45%</b>
<b>TOTALS LESS BEG. FUND BALANCE</b>	<b>23,617,882</b>	<b>20,172,878</b>	<b>85%</b>

## 2023 REVENUE - Budget to Actual



**CURRENT EXPENSE/GENERAL FUND  
REVENUES BY CATEGORY  
AS OF 10/31/2023 (83.33%)**

	2023 Actual	2022 Actual	2023 % of 2023 Total	2023 vs 2022 Difference
Property Tax	6,374,023	6,690,282	31.60%	(316,259)
Other Taxes	3,857,308	3,553,068	19.12%	304,240
Prior Period Adjustments	(85,809)	-	-0.43%	(85,809)
Licenses & Permits	143,740	125,329	0.71%	18,411
Payment in Lieu of Taxes/Federal Lease	172,385	63,814	0.85%	108,571
Federal Grants	637,337	604,944	3.16%	32,393
State Grants	1,006,302	860,399	4.99%	145,903
State-Shared Revenues, Entitlements	2,680,315	1,606,947	13.29%	1,073,368
Charges for Services	1,961,715	1,919,396	9.72%	42,319
Fines/Penalties	1,099,559	670,575	5.45%	428,984
Interest Earnings	1,730,601	426,631	8.58%	1,303,970
Rents/Leases	171,463	172,329	0.85%	(866)
Miscellaneous Revenues	118,320	312,413	0.59%	(194,093)
Interfund Loan Repayment	249,825	249,476	1.24%	349
Transfers In	55,794	204,692	0.28%	(148,898)
Insurance Recoveries	-	-	0.00%	-
<b>Total CE/General Fund Revenue</b>	<b>20,172,878</b>	<b>17,460,295</b>	<b>100.00%</b>	<b>2,712,583</b>

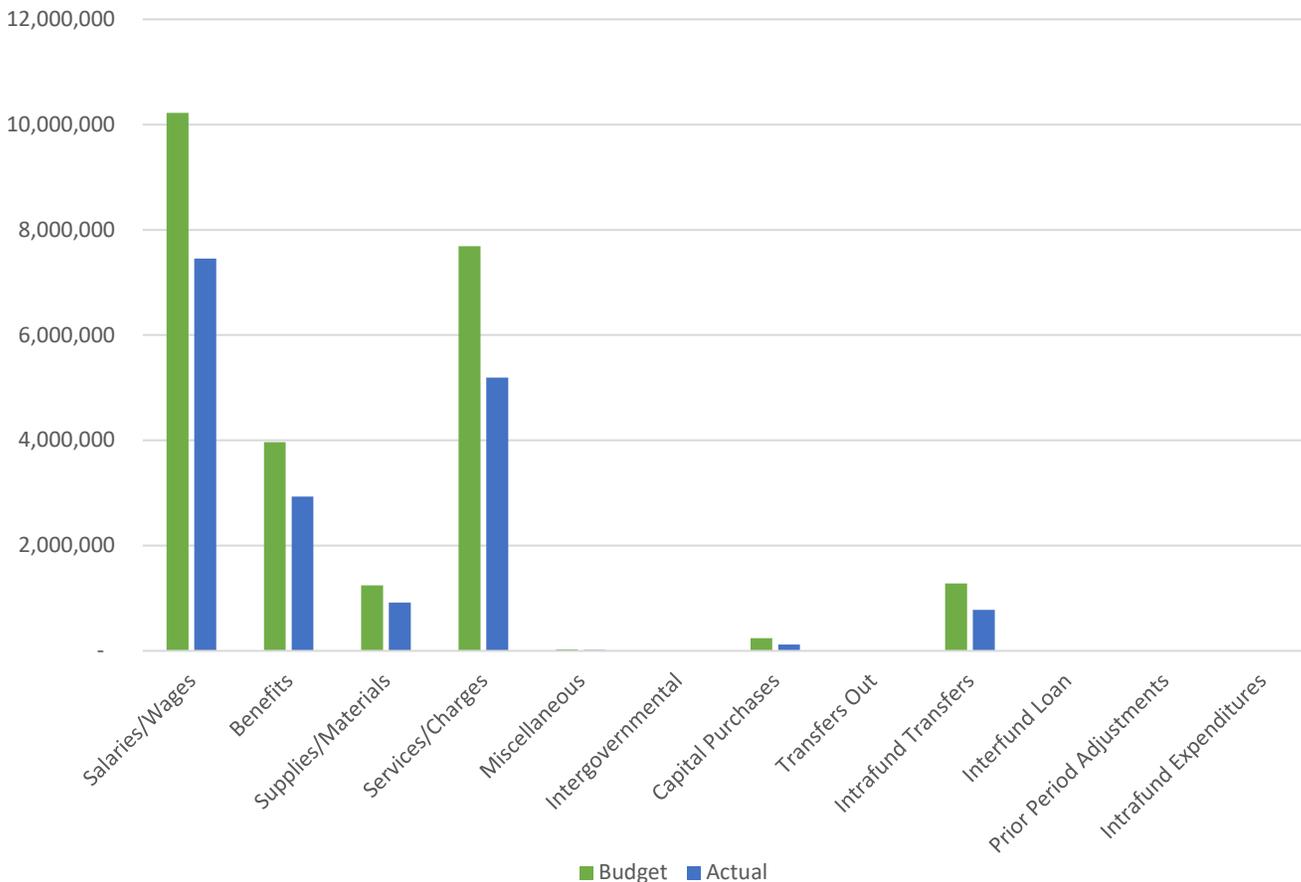


**CURRENT EXPENSE/GENERAL FUND  
EXPENSES BY CATEGORY  
AS OF 10/31/2023 (83.33%)**

Includes Budget Amendment # 2

<b>Expenses</b>	<b>Budget</b>	<b>Actual</b>	<b>% spent</b>
Salaries/Wages	10,224,150	7,452,093	72.89%
Benefits	3,967,472	2,930,561	73.86%
Supplies/Materials	1,246,176	916,229	73.52%
Services/Charges	7,686,956	5,194,920	67.58%
Miscellaneous	27,154	14,653	53.96%
Intergovernmental	600	-	0.00%
Capital Purchases	240,000	121,528	50.64%
Transfers Out	-	-	0.00%
Intrafund Transfers	1,283,692	777,291	60.55%
Interfund Loan	-	-	0.00%
Prior Period Adjustments	-	-	0.00%
Intrafund Expenditures	500	-	0.00%
Ending Fund Balance	8,692,210	-	0.00%
<b>Total CE/General Fund Expenses</b>	<b>33,368,910</b>	<b>17,407,275</b>	<b>52.17%</b>
<b>TOTAL less End. Fund Balance</b>	<b>24,676,700</b>	<b>17,407,275</b>	<b>70.54%</b>

**2023 Expenses by Category**

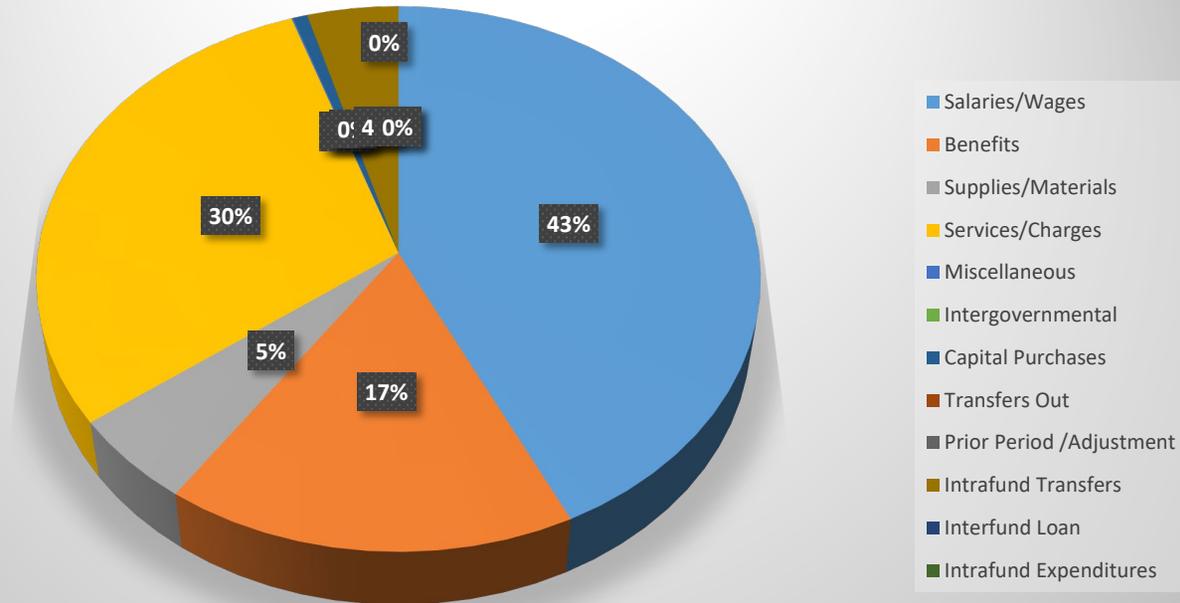


## CURRENT EXPENSE/GENERAL FUND

### EXPENSES BY OBJECT CODE AS OF 10/31/2023 (83.33%)

Expenses	2023 Actual	2022 Actual	2023 % of 2023 Total	2023 vs 2022 Difference	2023 vs 2022 % increase/decrease
Salaries/Wages	7,452,093	6,392,332	42.81%	1,059,761	17%
Benefits	2,930,561	2,446,517	16.84%	484,044	20%
Supplies/Materials	916,229	850,891	5.26%	65,338	8%
Services/Charges	5,194,920	4,542,065	29.84%	652,855	14%
Miscellaneous	14,653	241,543	0.08%	(226,890)	-94%
Intergovernmental	-	-	0.00%	-	0%
Capital Purchases	121,528	31,065	0.70%	90,463	291%
Transfers Out	-	200,000	0.00%	(200,000)	-100%
Prior Period /Adjustment	-	6,626	0.00%	(6,626)	-100%
Intrafund Transfers	777,291	4,430,848	4.47%	(3,653,557)	-82%
Interfund Loan	-	-	0.00%	-	0%
Intrafund Expenditures	-	-	0.00%	-	0%
<b>Total CE/General Fund Expenses</b>	<b>17,407,275</b>	<b>19,141,887</b>	<b>100%</b>	<b>(1,734,612)</b>	<b>-9%</b>

### 2023 Expenses by Object Code



**CURRENT EXPENSE/GENERAL FUND  
EXPENSES BY OBJECT CODE DETAIL  
AS OF 10/31/2023 (83.33%)**

Includes Budget Amendment # 2

	<b>Budget</b>	<b>Actual</b>	<b>% of Budget</b>	<b>% of Total Actual</b>
Salaries/Wages	9,927,062	7,290,279	73%	41.88%
Salaries /Wages- Overtime	297,088	161,814	54%	0.93%
Benefits	3,967,472	2,930,561	74%	16.84%
Operating Supplies/Materials	643,046	537,968	84%	3.09%
Fuel	198,750	115,487	58%	0.66%
Items Purchased for Inventory or Resale	17,830	11,599	65%	0.07%
Small Tools & Equipment	386,550	251,174	65%	1.44%
Services/Professional Services	5,022,312	3,079,220	61%	17.69%
Communications	217,280	152,271	70%	0.87%
Travel	125,819	80,884	64%	0.46%
Advertising	32,735	16,216	50%	0.09%
Rentals & Leases	291,235	224,506	77%	1.29%
Insurance/Bonds	1,180,125	1,026,925	87%	5.90%
Public Utilities	263,000	246,110	94%	1.41%
Repairs & Maintenance	554,450	368,789	67%	2.12%
Miscellaneous	27,154	14,653	54%	0.08%
Intergovernmental Services/Payments	600	-	0%	0.00%
Interfund Transfers	-	-	0%	0.00%
Intrafund Transfers	1,283,692	777,291		4.47%
Interfund Loan	-	-	0%	0.00%
Capital Outlay	240,000	121,528	51%	0.70%
Prior Period Adjustments	-		0%	0.00%
Intrafund Payments	500	-	0%	0.00%
Ending Fund Balance	8,692,210	-	0%	0.00%
<b>Current Expense Expenditure Totals</b>	<b>33,368,910</b>	<b>17,407,275</b>	<b>52%</b>	<b>100.00%</b>
<b>Current Expense Less End. Fund Bal.</b>	<b>24,676,700</b>	<b>17,407,275</b>	<b>71%</b>	

**CURRENT EXPENSE/GENERAL FUND  
SALARIES AND BENEFITS BY DEPARTMENT  
AS OF 10/31/2023 (83.33%)**

Includes Budget Amendment # 2

	<b>Budget</b>	<b>Actual</b>	<b>% of Budget</b>
009 - Commissioners	452,620	361,395	80%
010 - General Government	93,467	59,324	63%
012 - Admin Services	494,316	392,480	79%
013- Human Resources	383,350	296,484	77%
020 - Superior Court	212,426	170,547	80%
030- District Court	966,507	609,394	63%
031-Probation	457,381	318,437	70%
040- Clerk	361,518	295,348	82%
050 - Treasurer	504,751	356,152	71%
060 - Auditor	774,964	588,271	76%
080 - Assessor	583,608	429,177	74%
100 - Prosecuting Attorney	1,064,500	855,561	80%
120 - Facilities Management	447,619	356,925	80%
140 - Sheriff	4,126,500	2,875,474	70%
170 - Juvenile Services	503,725	365,158	72%
200 - Weed Control	97,419	77,013	79%
220 - Coroner	166,200	125,879	76%
240 - County Extension	120,538	93,165	77%
260 - Emergency Management	239,073	190,241	80%
280 - Public Health	1,072,233	767,178	72%
300 - Fair	312,677	215,603	69%
310- Parks and Recreation	279,930	211,032	75%
320 - Information Technology	476,300	372,416	78%
<b>Current Expense Expenditure Totals</b>	<b>14,191,622</b>	<b>10,382,654</b>	<b>73%</b>

**NON-CURRENT EXPENSE  
SALARIES AND BENEFITS BY FUND  
AS OF 10/31/2023 (83.33%)**

Includes Budget Amendment # 2

	<b>Budget</b>	<b>Actual</b>	<b>% of Budget</b>
102 - Building and Development	141,750	103,938	73%
103 - Countywide Planning	257,800	195,441	76%
104 - Developmental Services	151,503	118,594	78%
108-Veterans Relief	36,986	18,649	50%
110 - County Road	5,995,500	4,164,354	69%
117 - Boating Safety	64,000	54,799	86%
122 - Sheriff K-9 Unit	1,000	-	0%
123 - Paths and Trails	46,282	40,345	87%
126 - Treasurer M&O	12,600	-	0%
127 - Quad-City Task Force	75,500	60,839	81%
128 - Crime Victims/Witness	156,192	141,984	91%
132-Auditor's Document Preservation	2,000	-	0%
134 - Elections Reserve	68,022	26,275	39%
135 - Prosecutor STOP Grant	16,119	16,102	100%
138 - Federal Equitable Sharing	5,000	-	0%
143 - Trial Court Improvement	5,000	637	13%
144 - Emergency Communication	350,956	289,587	83%
146-ARPA	37,150	298,867	804%
400 - Solid Waste	1,167,750	694,797	59%
410 - Solid Waste Reserve	22,500	-	0%
501 - Equipment Rental & Revolving	1,056,100	634,178	60%
511 - Unemployment Insurance	10,000	1,338	13%
<b>Non-CE Expenditure Totals</b>	<b>9,679,710</b>	<b>6,860,724</b>	<b>71%</b>

<b>Cash &amp; Investment Trends - October</b>					
	<b>October 2023</b>	<b>October 2022</b>	<b>October 2021</b>	<b>October 2020</b>	<b>October 2019</b>
001 Current Expense	14,462,456	12,101,530	13,639,330	11,136,550	12,184,028
102 Building & Development	85,470	83,751	102,535	100,570	57,777
103 CW Planning	107,047	22,116	80,039	213,409	86,842
110 County Road	6,154,174	6,992,030	5,814,001	3,917,996	4,471,489
112 Public Facilities	2,477,874	2,016,374	1,441,417	4,052,383	3,423,169
133 Commissioners Special Revenue	285,064	285,064	342,608	609,664	459,664
144 Emergency Communications	1,637,400	1,223,020	806,457	594,437	567,553
146 American Rescue Plan Act	1,918,946	2,254,059	4,757,379	-	-
100 Special Revenue Other	4,360,777	4,135,311	3,621,072	3,309,310	2,811,374
200 Debt Service	1	1	28,918	239,255	239,255
300 Capital Projects	1,101,110	1,273,451	2,746,087	3,177,108	1,812,901
400 Solid Waste	2,645,817	3,996,688	3,764,516	3,015,698	3,080,133
410 Solid Waste Reserve	2,355,751	2,131,000	1,999,977	1,808,263	1,672,799
501 ER&R	2,162,881	2,578,601	2,964,776	2,320,159	2,952,390
511 Unemployment	151,935	153,273	153,469	165,025	187,228
515 IT - dissolved 2019	-	-	-		-
<b>TOTAL</b>	<b>39,906,703</b>	<b>39,246,269</b>	<b>42,262,581</b>	<b>34,659,827</b>	<b>34,006,602</b>