

# WHITMAN COUNTY MONTHLY FINANCIAL REPORT

September 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)



	<b>CURRENT EXPENSE/GENERAL FUND</b>							
	<b>REVENUES &amp; EXPENDITURES BY DEPARTMENT</b>							
	<b>AS OF 09/30/2023 (75%)</b>							
	<b>Includes Budget Amendment # 1</b>							
	<i>Revenue</i>			<i>%</i>	<i>Expenditures</i>			<i>%</i>
<b>Department</b>	<b>2023 Budget</b>	<b>2023 Actual</b>	<b>Remaining</b>	<b>Collected</b>	<b>2023 Budget</b>	<b>2023 Actual</b>	<b>Remaining</b>	<b>Expended</b>
Beginning Fund Balance	11,276,431	-	11,276,431				-	0.00%
Prior Period Adjustment	-	(85,809)		0.00%				
BoCC	-	-	-	0.00%	472,320	338,006	134,314	71.56%
General Government	2,541,751	1,211,167	1,330,584	47.65%	4,511,159	2,767,170	1,743,989	61.34%
Administrative Services	823,821	536,496	287,325	65.12%	848,592	562,365	286,227	66.27%
Human Resources	-	-	-	0.00%	389,420	274,244	115,176	70.42%
Superior Court	84,101	108,271	(24,170)	128.74%	329,696	233,357	96,339	70.78%
District Court	546,672	639,203	(92,531)	116.93%	1,041,307	627,230	414,077	60.23%
Probation	492,000	156,184	335,816	31.74%	776,370	340,515	435,855	43.86%
Clerk	161,138	123,601	37,537	76.71%	429,771	294,432	135,339	68.51%
Treasurer	11,988,343	9,802,939	2,185,404	81.77%	562,751	347,102	215,649	61.68%
Auditor	929,200	616,281	312,919	66.32%	1,064,714	679,455	385,259	63.82%
Assessor	-	-	-	-	617,308	402,731	214,577	65.24%
Prosecuting Attorney	113,585	81,416	32,169	71.68%	1,126,630	811,867	314,763	72.06%
Child Support Enforcement	-	-	-	0.00%	-	-	-	0.00%
Facilities Management	-	58	(58)	0.00%	848,819	619,239	229,580	72.95%
Sheriff	630,000	371,400	258,600	58.95%	5,178,000	3,206,068	1,971,932	61.92%
Juvenile	137,487	89,586	47,901	65.16%	731,648	497,741	233,907	68.03%
Weed	1,485	-	1,485	0.00%	114,529	79,487	35,042	69.40%
Coroner	5,600	18,198	(12,598)	324.96%	238,980	171,981	66,999	71.96%
Extension	400	1,437	(1,037)	359.25%	183,704	97,690	86,014	53.18%
Emergency Management	327,661	295,174	32,487	90.09%	367,073	225,725	141,348	61.49%
Health	1,846,587	2,160,633	(314,046)	117.01%	1,772,504	1,512,785	259,719	85.35%
Fair	504,800	410,668	94,132	81.35%	778,977	558,529	220,448	71.70%
Parks & Rec	180,000	16,179	163,821	8.99%	457,280	276,649	180,631	60.50%
IT	-	23	-	0.00%	1,057,300	953,063	834,517	90.14%
Ending Fund Balance	-	-	-	0.00%	8,692,210	-	8,692,210	0.00%
<b>TOTALS</b>	<b>32,591,062</b>	<b>16,533,107</b>	<b>15,952,171</b>	<b>50.73%</b>	<b>32,591,062</b>	<b>15,877,431</b>	<b>16,713,631</b>	<b>48.72%</b>
<b>TOTALS w/o Budget Balance</b>	<b>21,314,631</b>	<b>19,352,780</b>	<b>15,952,171</b>	<b>78%</b>	<b>23,898,852</b>	<b>15,877,431</b>	<b>8,021,421</b>	<b>66.44%</b>

**CURRENT EXPENSE & COUNTY-WIDE  
CASH AND DEBT  
AS OF 09/30/2023**

**CASH/INVESTMENTS**

**Current Expense/General Fund**

	September 2023	September 2022	September 2021	September 2020	September 2019
Cash	9,553,500	7,285,442	8,933,211	7,612,697	9,143,844
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>12,372,529</b>	<b>10,104,471</b>	<b>11,752,240</b>	<b>10,431,726</b>	<b>10,562,873</b>

**County-Wide**

	September 2023	September 2022	September 2021	September 2020	September 2019
Cash	26,154,120	28,832,981	31,748,737	25,811,299	26,622,811
Investments	10,759,913	7,682,948	7,502,350	7,042,981	6,720,892
<b>Total County-Wide Cash &amp; Investments</b>	<b>36,914,033</b>	<b>36,515,929</b>	<b>39,251,087</b>	<b>32,854,280</b>	<b>33,343,703</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		\$ 1,002,174	as of 09/30/2023
Landfill Closure and Post Closure		\$ 1,986,323	
Emergency Comm Capital Lease		\$ 394,134	7/20/2025

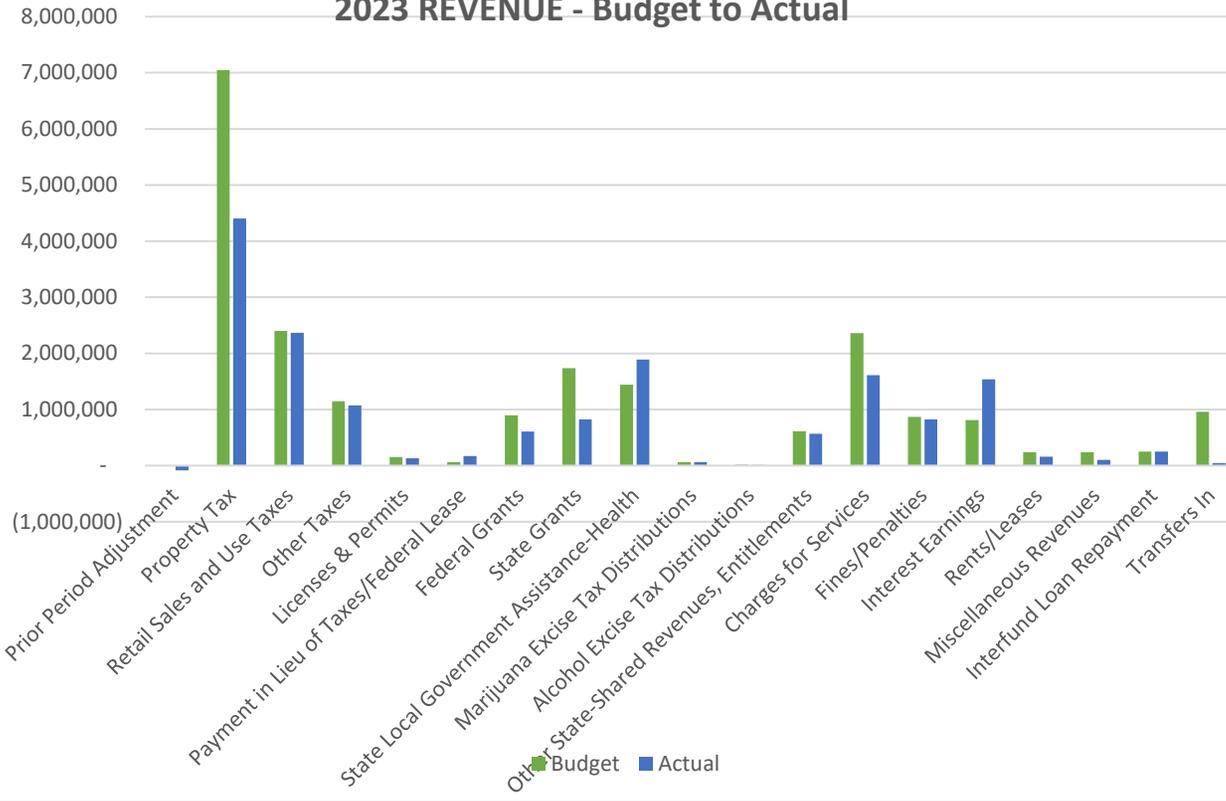
**Total County-Wide Debt**

**\$ 5,103,322**

**CURRENT EXPENSE/GENERAL FUND  
REVENUES BY CATEGORY  
AS OF 09/30/2023 (75%)  
Includes Budget Amendment # 1**

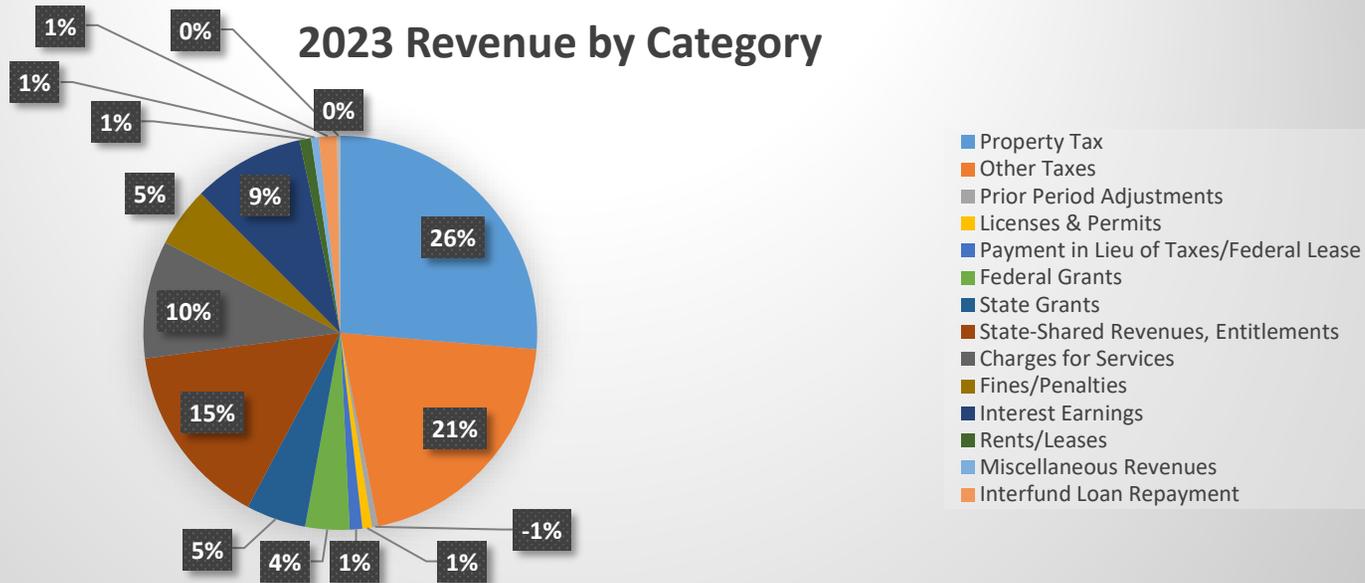
<b>Revenue</b>	<b>Budget</b>	<b>Actual</b>	<b>% received</b>
Beginning Fund Balance	11,276,431	-	0.00%
Prior Period Adjustment	-	(85,809)	0.00%
Property Tax	7,048,343	4,405,221	62.50%
Retail Sales and Use Taxes	2,400,000	2,364,687	98.53%
Other Taxes	1,145,000	1,075,611	93.94%
Licenses & Permits	156,100	130,670	83.71%
Payment in Lieu of Taxes/Federal Lease	64,000	172,385	269.35%
Federal Grants	895,543	607,466	67.83%
State Grants	1,737,930	820,501	47.21%
State Local Government Assistance-Health	1,439,355	1,888,855	131.23%
Marijuana Excise Tax Distributions	65,000	63,650	97.92%
Alcohol Excise Tax Distributions	18,000	13,524	75.13%
Other State-Shared Revenues, Entitlements	614,881	567,951	92.37%
Charges for Services	2,360,156	1,614,388	68.40%
Fines/Penalties	870,000	822,356	94.52%
Interest Earnings	812,551	1,535,837	189.01%
Rents/Leases	238,735	158,077	66.21%
Miscellaneous Revenues	237,400	103,677	43.67%
Interfund Loan Repayment	249,825	249,825	100.00%
Transfers In	961,812	44,235	4.60%
Insurance Recoveries	-	-	-
<b>Total CE/General Fund Revenue</b>	<b>32,591,062</b>	<b>16,553,107</b>	<b>50.79%</b>
<b>TOTALS LESS BEG. FUND BALANCE</b>	<b>21,314,631</b>	<b>16,553,107</b>	<b>78%</b>

## 2023 REVENUE - Budget to Actual



**CURRENT EXPENSE/GENERAL FUND  
REVENUES BY CATEGORY  
AS OF 09/30/2023 (75%)**

	2023 Actual	2022 Actual	2023 % of 2023 Total	2023 vs 2022 Difference
Property Tax	4,405,221	4,581,977	26.61%	(176,756)
Other Taxes	3,440,298	3,063,191	20.78%	377,107
Prior Period Adjustments	(85,809)	-	-0.52%	(85,809)
Licenses & Permits	130,670	120,628	0.79%	10,042
Payment in Lieu of Taxes/Federal Lease	172,385	63,814	1.04%	108,571
Federal Grants	607,466	578,335	3.67%	29,131
State Grants	820,501	546,142	4.96%	274,359
State-Shared Revenues, Entitlements	2,533,980	1,475,701	15.31%	1,058,279
Charges for Services	1,614,388	1,580,788	9.75%	33,600
Fines/Penalties	822,356	622,562	4.97%	199,794
Interest Earnings	1,535,837	308,766	9.28%	1,227,071
Rents/Leases	158,077	153,566	0.95%	4,511
Miscellaneous Revenues	103,677	312,207	0.63%	(208,530)
Interfund Loan Repayment	249,825	249,476	1.51%	349
Transfers In	44,235	192,191	0.27%	(147,956)
Insurance Recoveries	-	-	0.00%	-
<b>Total CE/General Fund Revenue</b>	<b>16,553,107</b>	<b>13,849,344</b>	<b>100.00%</b>	<b>2,703,763</b>

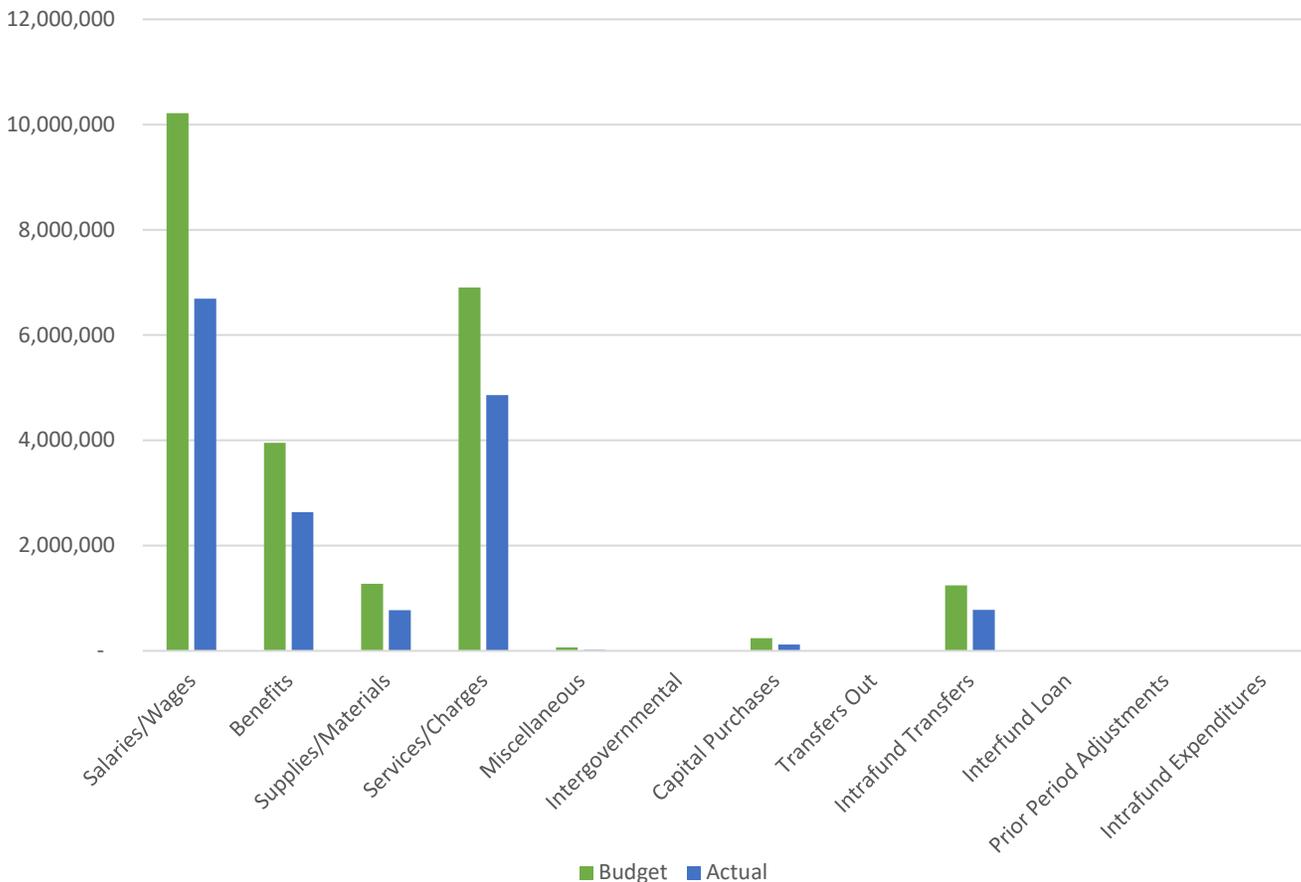


**CURRENT EXPENSE/GENERAL FUND  
EXPENSES BY CATEGORY  
AS OF 09/30/2023 (75%)**

Includes Budget Amendment # 1

<b>Expenses</b>	<b>Budget</b>	<b>Actual</b>	<b>% spent</b>
Salaries/Wages	10,216,950	6,693,196	65.51%
Benefits	3,953,301	2,635,980	66.68%
Supplies/Materials	1,276,600	773,222	60.57%
Services/Charges	6,902,209	4,861,611	70.44%
Miscellaneous	65,000	14,604	22.47%
Intergovernmental	600	-	0.00%
Capital Purchases	240,000	121,528	50.64%
Transfers Out	-	-	0.00%
Intrafund Transfers	1,243,692	777,291	62.50%
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>32,591,062</b>	<b>15,877,432</b>	<b>48.72%</b>
<b>TOTAL less End. Fund Balance</b>	<b>23,898,852</b>	<b>15,877,432</b>	<b>66.44%</b>

**2023 Expenses by Category**

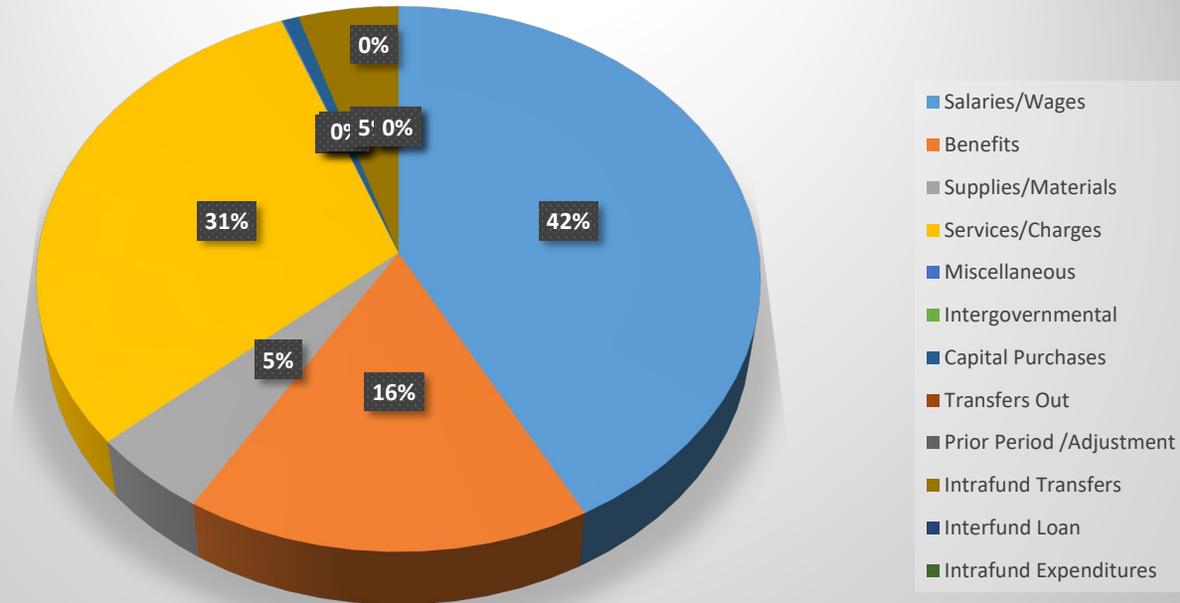


## CURRENT EXPENSE/GENERAL FUND

### EXPENSES BY OBJECT CODE AS OF 09/30/2023 (75%)

Expenses	2023 Actual	2022 Actual	2023 % of 2023 Total	2023 vs 2022 Difference	2023 vs 2022 % increase/decrease
Salaries/Wages	6,693,196	5,762,166	42.16%	931,030	16%
Benefits	2,635,980	2,199,047	16.60%	436,933	20%
Supplies/Materials	773,222	689,530	4.87%	83,692	12%
Services/Charges	4,861,611	3,986,624	30.62%	874,987	22%
Miscellaneous	14,604	240,336	0.09%	(225,732)	-94%
Intergovernmental	-	-	0.00%	-	0%
Capital Purchases	121,528	21,132	0.77%	100,396	475%
Transfers Out	-	200,000	0.00%	(200,000)	-100%
Prior Period /Adjustment	-	6,626	0.00%	(6,626)	-100%
Intrafund Transfers	777,291	4,437,474	4.90%	(3,660,183)	-82%
Interfund Loan	-	-	0.00%	-	0%
Intrafund Expenditures	-	-	0.00%	-	0%
<b>Total CE/General Fund Expenses</b>	<b>15,877,432</b>	<b>17,542,935</b>	<b>100%</b>	<b>(1,665,503)</b>	<b>-9%</b>

### 2023 Expenses by Object Code



**CURRENT EXPENSE/GENERAL FUND  
EXPENSES BY OBJECT CODE DETAIL  
AS OF 09/30/2023 (75%)**

Includes Budget Amendment # 1

	<b>Budget</b>	<b>Actual</b>	<b>% of Budget</b>	<b>% of Total Actual</b>
Salaries/Wages	9,920,862	6,550,096	66%	41.25%
Salaries /Wages- Overtime	296,088	143,101	48%	0.90%
Benefits	3,953,301	2,635,979	67%	16.60%
Operating Supplies/Materials	684,770	447,971	65%	2.82%
Fuel	198,450	102,558	52%	0.65%
Items Purchased for Inventory or Resale	17,830	10,293	58%	0.06%
Small Tools & Equipment	375,550	212,398	57%	1.34%
Services/Professional Services	4,411,765	2,854,908	65%	17.98%
Communications	217,080	139,266	64%	0.88%
Travel	131,819	70,617	54%	0.44%
Advertising	28,235	13,587	48%	0.09%
Rentals & Leases	291,235	201,000	69%	1.27%
Insurance/Bonds	1,030,125	1,026,925	100%	6.47%
Public Utilities	262,000	213,876	82%	1.35%
Repairs & Maintenance	529,950	341,433	64%	2.15%
Miscellaneous	65,000	14,604	22%	0.09%
Intergovernmental Services/Payments	600	-	0%	0.00%
Interfund Transfers	-	-	0%	0.00%
Intrafund Transfers	1,243,692	777,291		4.90%
Interfund Loan	-	-	0%	0.00%
Capital Outlay	240,000	121,528	51%	0.77%
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>32,591,062</b>	<b>15,877,431</b>	<b>49%</b>	<b>100.00%</b>
<b>Current Expense Less End. Fund Bal.</b>	<b>23,898,852</b>	<b>15,877,431</b>	<b>66%</b>	

**CURRENT EXPENSE/GENERAL FUND  
SALARIES AND BENEFITS BY DEPARTMENT  
AS OF 09/30/2023 (75%)**

Includes Budget Amendment # 1

	<b>Budget</b>	<b>Actual</b>	<b>% of Budget</b>
009 - Commissioners	452,620	325,246	72%
010 - General Government	93,467	50,841	54%
012 - Admin Services	489,592	352,768	72%
013- Human Resources	383,350	270,833	71%
020 - Superior Court	212,426	153,596	72%
030- District Court	966,507	547,175	57%
031-Probation	457,381	288,333	63%
040- Clerk	361,771	265,774	73%
050 - Treasurer	504,751	321,697	64%
060 - Auditor	774,964	528,695	68%
080 - Assessor	583,608	385,891	66%
100 - Prosecuting Attorney	1,064,500	769,191	72%
120 - Facilities Management	447,619	321,218	72%
140 - Sheriff	4,126,500	2,583,000	63%
170 - Juvenile Services	503,725	327,936	65%
200 - Weed Control	97,419	69,276	71%
220 - Coroner	165,300	113,785	69%
240 - County Extension	120,538	83,647	69%
260 - Emergency Management	239,073	171,064	72%
280 - Public Health	1,056,233	681,875	65%
300 - Fair	312,677	193,597	62%
310- Parks and Recreation	279,930	190,049	68%
320 - Information Technology	476,300	333,689	70%
<b>Current Expense Expenditure Totals</b>	<b>14,170,251</b>	<b>9,329,176</b>	<b>66%</b>

**NON-CURRENT EXPENSE  
SALARIES AND BENEFITS BY FUND  
AS OF 09/30/2023 (75%)**

**Includes Budget Amendment # 1**

	<b>Budget</b>	<b>Actual</b>	<b>% of Budget</b>
102 - Building and Development	141,750	92,412	65%
103 - Countywide Planning	257,800	174,902	68%
104 - Developmental Services	151,503	106,379	70%
108-Veterans Relief	36,986	15,949	43%
110 - County Road	5,995,500	3,745,572	62%
117 - Boating Safety	64,000	53,587	84%
122 - Sheriff K-9 Unit	1,000	-	0%
123 - Paths and Trails	46,282	36,200	78%
126 - Treasurer M&O	12,600	-	0%
127 - Quad-City Task Force	75,500	54,751	73%
128 - Crime Victims/Witness	156,192	126,029	81%
132-Auditor's Document Preservation	2,000	-	0%
134 - Elections Reserve	68,022	23,485	35%
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	260,492	74%
146-ARPA	37,150	296,167	797%
400 - Solid Waste	1,167,750	632,225	54%
410 - Solid Waste Reserve	22,500	-	0%
501 - Equipment Rental & Revolving	1,056,100	578,709	55%
511 - Unemployment Insurance	10,000	1,338	13%
<b>Non-CE Expenditure Totals</b>	<b>9,679,710</b>	<b>6,214,936</b>	<b>64%</b>

<b>Cash &amp; Investment Trends - September</b>					
	<b>September 2023</b>	<b>September 2022</b>	<b>September 2021</b>	<b>September 2020</b>	<b>September 2019</b>
001 Current Expense	12,372,529	10,104,471	11,752,240	10,431,726	10,562,873
102 Building & Development	85,607	93,548	113,771	109,341	62,750
103 CW Planning	150,903	50,155	102,470	80,998	25,936
110 County Road	4,958,187	6,218,664	4,826,334	2,658,474	4,267,634
112 Public Facilities	2,384,146	1,919,359	1,819,087	3,967,382	3,963,073
133 Commissioners Special Revenue	285,064	285,064	342,608	609,664	459,664
144 Emergency Communications	1,465,570	1,074,384	747,876	580,096	515,691
146 American Rescue Plan Act	1,922,086	2,556,781	4,857,865	-	-
100 Special Revenue Other	4,371,534	4,072,302	3,583,137	3,237,190	2,818,962
200 Debt Service	83,446	1	28,918	239,255	239,255
300 Capital Projects	1,093,974	1,383,898	2,389,727	3,208,787	2,519,627
400 Solid Waste	2,912,860	4,042,785	3,610,766	3,323,717	2,948,837
410 Solid Waste Reserve	2,332,027	2,119,624	1,987,954	1,797,249	1,658,529
501 ER&R	2,344,165	2,441,618	2,934,766	2,442,104	3,113,645
511 Unemployment	151,935	153,275	153,568	168,297	187,227
515 IT - dissolved 2019	-	-	-		-
<b>TOTAL</b>	<b>36,914,033</b>	<b>36,515,929</b>	<b>39,251,087</b>	<b>32,854,280</b>	<b>33,343,703</b>