

WHITMAN COUNTY MONTHLY FINANCIAL REPORT

February 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



CURRENT EXPENSE/GENERAL FUND								
REVENUES & EXPENDITURES BY DEPARTMENT								
AS OF 2/28/2022 (16.7%)								
	<i>Revenue</i>				<i>Expenditures</i>			
Department	2022 Budget	2022 Actual	Remaining	% Collected	2022 Budget	2022 Actual	Remaining	% Expended
Beginning Fund Balance	13,319,029	-	13,319,029				-	0.00%
Prior Period Adjustment	-	-		0.00%		-		
BoCC	-		-	0.00%	440,015	83,739	356,276	19.03%
General Government	2,181,850	279,473	1,902,377	12.81%	6,772,804	4,918,761	1,854,043	72.63%
Administrative Services	903,700	25,313	878,387	2.80%	514,725	34,617	480,108	6.73%
Human Resources	1,000	-	1,000	0.00%	317,779	41,439	276,340	13.04%
Superior Court	17,485	15,845	1,640	90.62%	254,587	43,684	210,903	17.16%
District Court	814,150	66,007	748,143	8.11%	1,084,690	145,405	939,285	13.41%
Clerk	357,390	50,611	306,779	14.16%	532,579	145,522	387,057	27.32%
Treasurer	10,211,056	797,973	9,413,083	7.81%	471,315	71,307	400,008	15.13%
Auditor	725,150	262,944	462,206	36.26%	1,290,623	169,328	1,121,295	13.12%
Assessor	-	93	-	-	560,986	73,760	487,226	13.15%
Prosecuting Attorney	122,711	17,190	105,521	14.01%	870,606	124,911	745,695	14.35%
Child Support Enforcement	116,918	7,589	109,329	6.49%	116,918	1,990	114,928	1.70%
Facilities Management	-	77		0.00%	810,496	123,020	687,476	15.18%
Sheriff	611,600	106,561	505,039	17.42%	4,530,387	624,210	3,906,177	13.78%
Juvenile	140,645	18,436	122,209	13.11%	610,719	97,009	513,710	15.88%
Weed	1,350	-	1,350	0.00%	99,331	13,721	85,610	13.81%
Coroner	6,000	6,120	(120)	102.00%	225,280	34,197	191,083	15.18%
Extension	400	-	400	0.00%	157,097	14,781	142,316	9.41%
Emergency Management	132,256	52,109	80,147	39.40%	373,534	45,279	328,255	12.12%
Health	598,762	597,214	1,548	99.74%	777,023	133,867	643,156	17.23%
Fair	197,100	10,207	186,893	5.18%	457,232	41,274	415,958	9.03%
Parks & Rec	15,000	245	14,755	1.63%	267,364	34,500	232,864	12.90%
IT	130,500	-	-	0.00%	998,052	194,296	803,756	19.47%
Ending Fund Balance	-	-	-	0.00%	8,069,910	-	8,069,910	0.00%
TOTALS	30,604,052	2,314,007	28,159,715	7.56%	30,604,052	7,210,617	23,393,435	23.56%
TOTALS W/O Budget	17,285,023		28,159,715	13%	22,534,142	7,210,617	15,323,525	32.00%

**CURRENT EXPENSE & COUNTY-WIDE
CASH AND DEBT
AS OF 2/28/2022**

CASH/INVESTMENTS

Current Expense/General Fund

	February 2022	February 2021	February 2020	February 2019	February 2018
Cash	6,067,554	7,596,107	8,520,083	7,287,594	5,204,921
Reserve (Investment)	2,819,029	2,819,029	1,619,029	1,419,029	1,219,029
Total Current Expense Cash & Investments	8,886,583	10,415,136	10,139,112	8,706,623	6,423,950

County-Wide

	February 2022	February 2021	February 2020	February 2019	February 2018
Cash	25,825,377	25,403,333	25,263,451	27,995,121	25,251,422
Investments	7,661,623	7,486,027	7,186,510	4,613,836	4,402,994
Total County-Wide Cash & Investments	33,487,000	32,889,360	32,449,961	32,608,957	29,654,416

DEBT - County-wide

Interfund loans

Borrowing Fund

Lending Fund

Emergency Communication, Principal Only Current Expense \$ 1,000,000 5/31/2025

General Obligations

Public Service Building GO Bond, Principal Only \$ 1,354,699 3/31/2031
Holman Capital

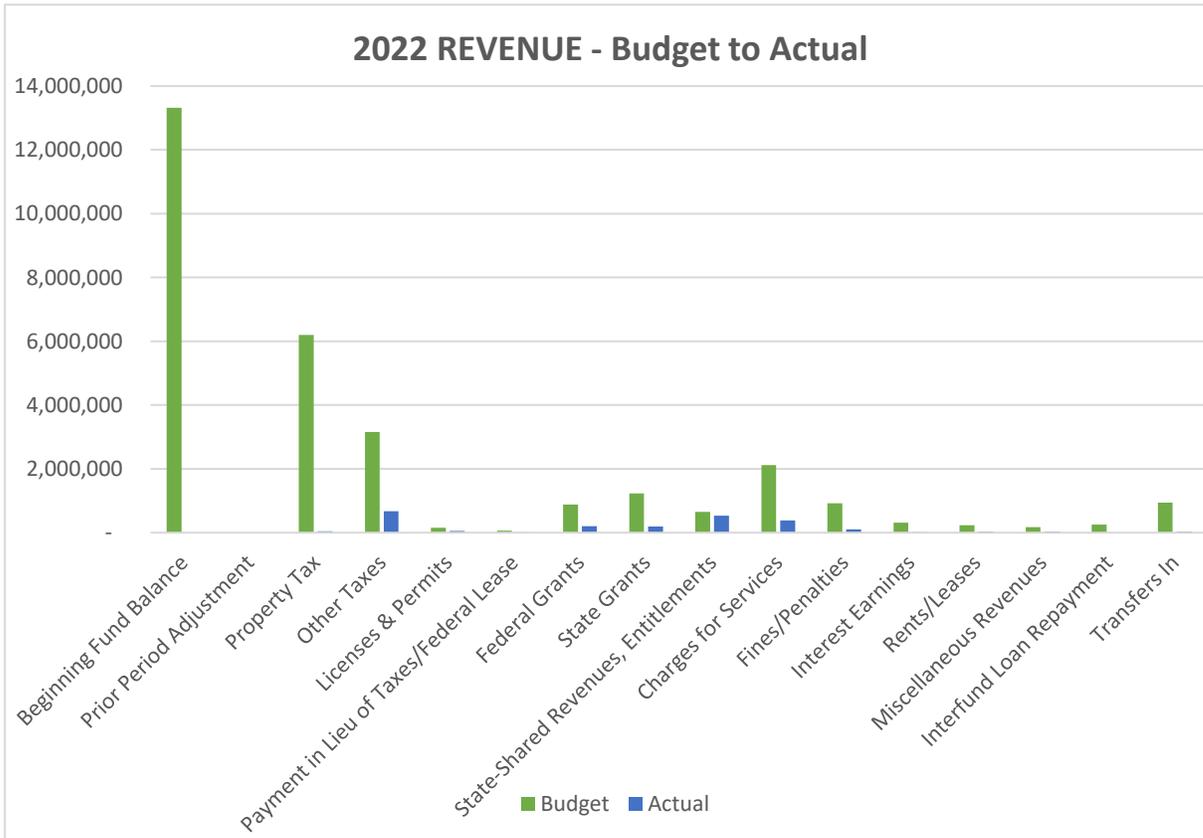
Revenue Obligations

Solid Waste Revenue Bond, Principal Only \$ 569,914 12/20/2023
Compensated Balances-County-Wide \$ 909,294 as of 2/28/2022
Landfill Closure and Post Closure \$ 1,700,000
Emergency Comm Capital Lease \$ 761,247 7/20/2025

Total County-Wide Debt \$ 6,295,154

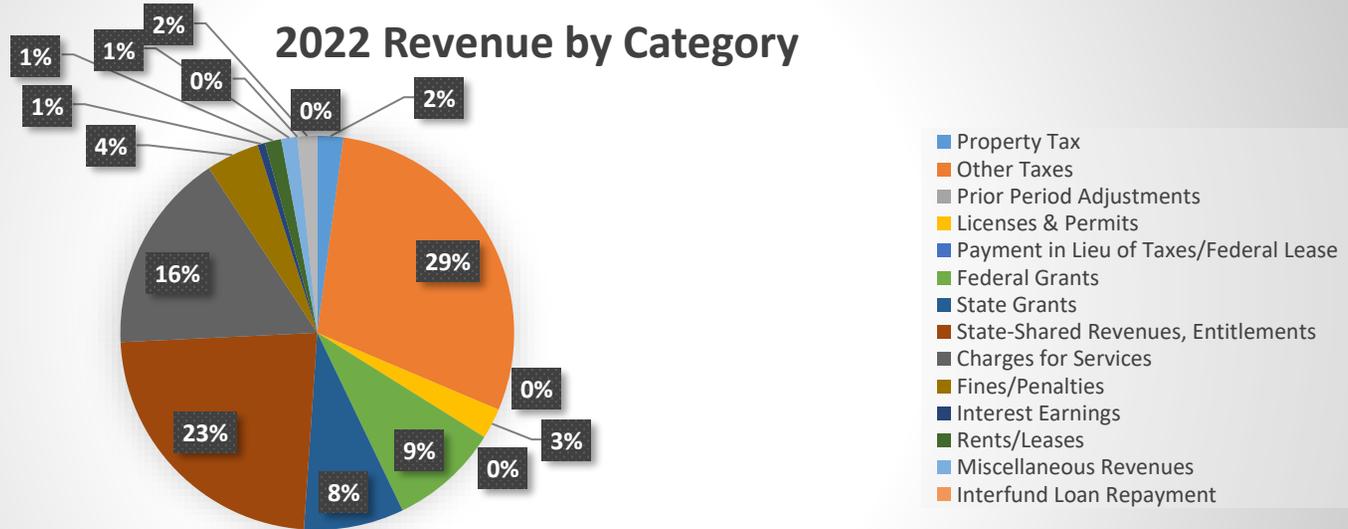
**CURRENT EXPENSE/GENERAL FUND
REVENUES BY CATEGORY
AS OF 2/28/2022 (16.7%)**

Revenue	Budget	Actual	% received
Beginning Fund Balance	13,319,029	-	0.00%
Prior Period Adjustment	-	-	0.00%
Property Tax	6,193,756	49,338	0.80%
Other Taxes	3,155,000	676,756	21.45%
Licenses & Permits	151,500	57,974	38.27%
Payment in Lieu of Taxes/Federal Lease	64,100	17	0.03%
Federal Grants	884,447	207,839	23.50%
State Grants	1,226,924	190,097	15.49%
State-Shared Revenues, Entitlements	657,700	535,978	81.49%
Charges for Services	2,122,025	381,369	17.97%
Fines/Penalties	919,450	101,246	11.01%
Interest Earnings	317,400	14,074	4.43%
Rents/Leases	230,735	31,191	13.52%
Miscellaneous Revenues	170,000	30,661	18.04%
Interfund Loan Repayment	249,475	-	0.00%
Transfers In	942,511	37,467	3.98%
Insurance Recoveries	-	-	-
Total CE/General Fund Revenue	30,604,052	2,314,007	7.56%



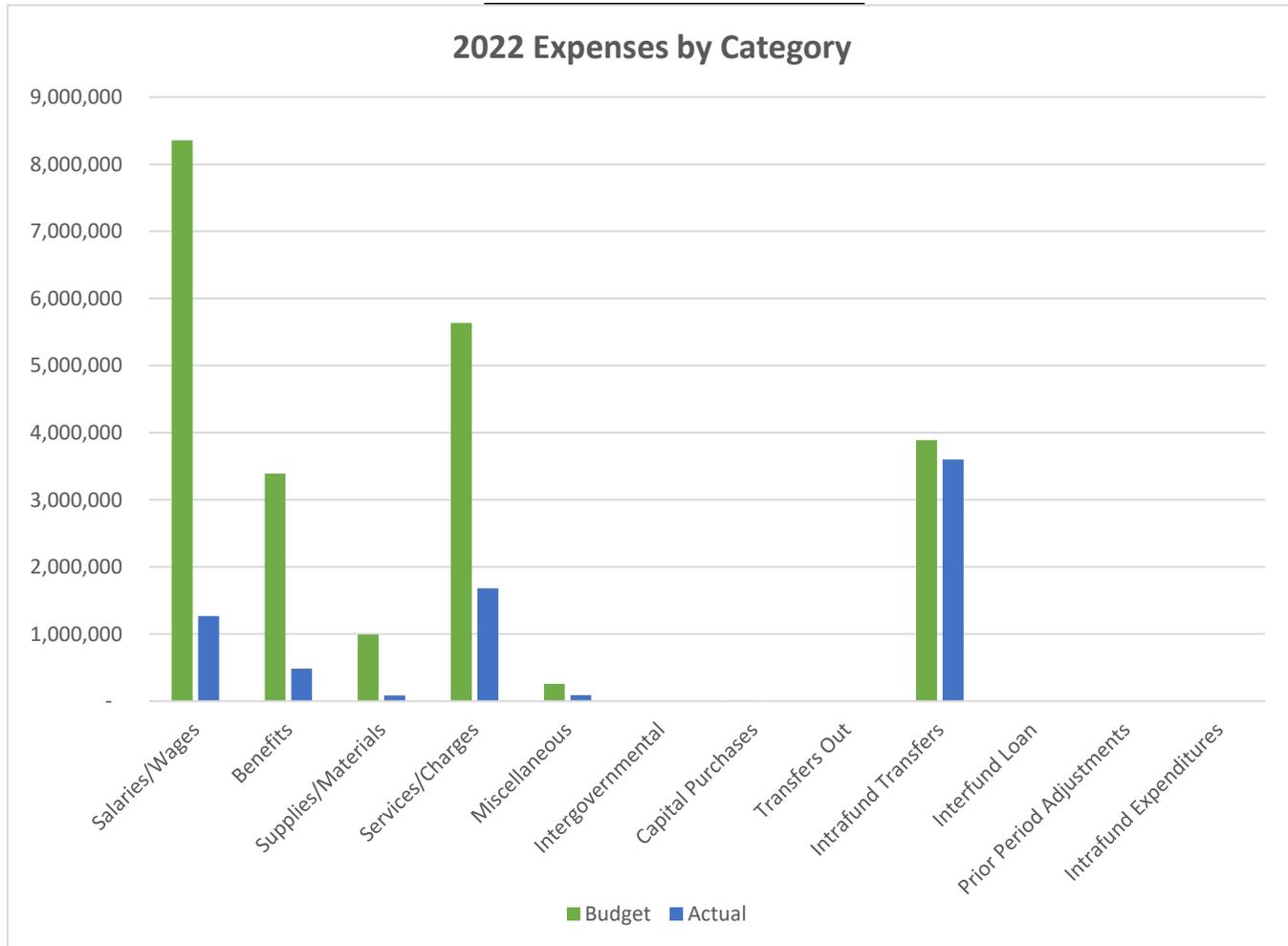
**CURRENT EXPENSE/GENERAL FUND
REVENUES BY CATEGORY/% of TOTAL
AS OF 2/28/2022**

	2022 Actual	2021 Actual	2022 % of 2022 Total	2022 vs 2021 Difference
Property Tax	49,338	37,369	2.13%	11,969
Other Taxes	676,756	579,886	29.25%	96,870
Prior Period Adjustments	-	34	0.00%	(34)
Licenses & Permits	57,974	63,885	2.51%	(5,911)
Payment in Lieu of Taxes/Federal Lease	17	58	0.00%	(41)
Federal Grants	207,839	289,336	8.98%	(81,497)
State Grants	190,097	198,940	8.22%	(8,843)
State-Shared Revenues, Entitlements	535,978	280,797	23.16%	255,181
Charges for Services	381,369	235,771	16.48%	145,598
Fines/Penalties	101,246	145,028	4.38%	(43,782)
Interest Earnings	14,074	99,672	0.61%	(85,598)
Rents/Leases	31,191	2,065	1.35%	29,126
Miscellaneous Revenues	30,661	1,354	1.33%	29,307
Interfund Loan Repayment	-	-	0.00%	-
Transfers In	37,467	-	1.62%	37,467
Insurance Recoveries	-	-	0.00%	-
Total CE/General Fund Revenue	2,314,007	1,934,195	100.00%	379,812



**CURRENT EXPENSE/GENERAL FUND
EXPENSES BY CATEGORY
AS OF 2/28/2022 (16.7%)**

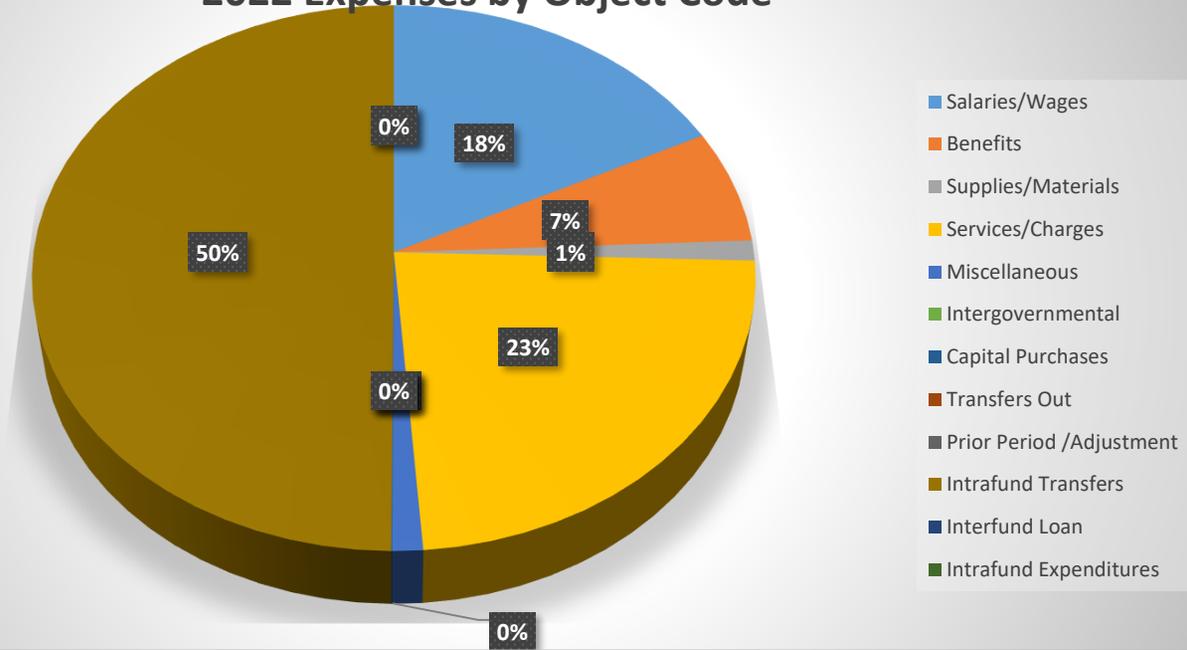
Expenses	Budget	Actual	% spent
Salaries/Wages	8,355,540	1,268,293	15.18%
Benefits	3,390,550	483,594	14.26%
Supplies/Materials	991,801	86,240	8.70%
Services/Charges	5,637,503	1,681,970	29.84%
Miscellaneous	256,150	89,945	35.11%
Intergovernmental	-	-	0.00%
Capital Purchases	10,000	2,603	26.03%
Transfers Out	-	-	0.00%
Intrafund Transfers	3,888,973	3,597,972	0.00%
Interfund Loan	-	-	0.00%
Prior Period Adjustments	-	-	0.00%
Intrafund Expenditures	3,625	-	0.00%
Ending Fund Balance	8,069,910	-	0.00%
Total CE/General Fund Expenses	30,604,052	7,210,617	23.56%



**CURRENT EXPENSE/GENERAL FUND
EXPENSES BY OBJECT CODE
AS OF 2/28/2022 (16.7%)**

Expenses	2022 Actual	2021 Actual	2022 % of 2022 Total	2022 vs 2021 Difference	2022 vs 2021 % Difference
Salaries/Wages	1,268,293	1,195,398	17.59%	72,895	106%
Benefits	483,594	465,597	6.71%	17,997	104%
Supplies/Materials	86,240	89,612	1.20%	(3,372)	96%
Services/Charges	1,681,970	1,471,955	23.33%	210,015	114%
Miscellaneous	89,945	150	1.25%	89,795	59963%
Intergovernmental	-	-	0.00%	-	0%
Capital Purchases	2,603	-	0.04%	2,603	0%
Transfers Out	-	270,000	0.00%	(270,000)	0%
Prior Period /Adjustment	-	(136)	0.00%	136	0%
Intrafund Transfers	3,597,972	-	49.90%	3,597,972	-
Interfund Loan	-	-	0.00%	-	0%
Intrafund Expenditures	-	-	0.00%	-	0%
Total CE/General Fund Expenses	7,210,617	3,492,576	100%	3,718,041	206%

2022 Expenses by Object Code



**CURRENT EXPENSE/GENERAL FUND
EXPENSES BY OBJECT CODE DETAIL
AS OF 2/28/2022 (16.7%)**

	Budget	Actual	% of Budget	% of Total Actual
Salaries/Wages	8,094,155	1,229,156	15%	17.05%
Salaries /Wages- Overtime	261,385	39,136	15%	0.54%
Benefits	3,390,550	483,594	14%	6.71%
Operating Supplies/Materials	494,603	58,666	12%	0.81%
Fuel	162,125	15,379	9%	0.21%
Items Purchased for Inventory or Resale	21,330	1,049	5%	0.01%
Small Tools & Equipment	313,743	11,146	4%	0.15%
Services/Professional Services	3,471,072	695,739	20%	9.65%
Communications	286,551	34,890	12%	0.48%
Travel	103,050	2,858	3%	0.04%
Advertising	46,335	3,384	7%	0.05%
Rentals & Leases	322,419	29,501	9%	0.41%
Insurance/Bonds	900,225	848,243	94%	11.76%
Public Utilities	253,000	47,071	19%	0.65%
Repairs & Maintenance	254,851	20,284	8%	0.28%
Miscellaneous	256,150	89,946	35%	1.25%
Intergovernmental Services/Payments	-	-	0%	0.00%
Interfund Transfers	-	-	0%	0.00%
Intrafund Transfers	3,888,973	3,597,972		49.90%
Interfund Loan	-	-	0%	0.00%
Capital Outlay	10,000	2,603	26%	0.04%
Prior Period Adjustments	-	-	0%	0.00%
Intrafund Payments	3,625	-	0%	0.00%
Ending Fund Balance	8,069,910	-	0%	0.00%
Current Expense Expenditure Totals	30,604,052	7,210,617	24%	100.00%

**CURRENT EXPENSE/GENERAL FUND
SALARIES AND BENEFITS BY DEPARTMENT
AS OF 2/28/2022 (16.7%)**

	Budget	Actual	% of Budget
009 - Commissioners	418,015	82,722	20%
010 - General Government	85,462	21,384	25%
012 - Admin Services	92,725	15,142	16%
013- Human Resources	311,778	41,129	13%
020 - Superior Court	177,687	28,951	16%
030- District Court	917,940	133,856	15%
040- Clerk	359,379	54,277	15%
050 - Treasurer	413,315	61,158	15%
060 - Auditor	1,008,023	139,966	14%
080 - Assessor	529,236	73,148	14%
100 - Prosecuting Attorney	807,476	115,373	14%
105 - Child Support Enforcement	105,283	1,505	1%
120 - Facilities Management	430,267	56,646	13%
140 - Sheriff	3,529,387	545,824	15%
170 - Juvenile Services	414,944	67,335	16%
200 - Weed Control	82,356	13,038	16%
220 - Coroner	151,580	20,984	14%
240 - County Extension	95,137	13,846	15%
260 - Emergency Management	228,926	32,654	14%
280 - Public Health	680,298	108,901	16%
300 - Fair	230,832	27,987	12%
310- Parks and Recreation	197,242	25,546	13%
320 - Information Technology	478,802	70,515	15%
Current Expense Expenditure Totals	11,746,090	1,751,887	15%

**NON-CURRENT EXPENSE
SALARIES AND BENEFITS BY FUND
AS OF 1/31/2022 (8.3%)**

	Budget	Actual	% of Budget
102 - Building and Development	134,150	20,027	15%
103 - Countywide Planning	236,250	35,970	15%
104 - Developmental Services	101,562	15,264	15%
110 - County Road	5,506,200	745,610	14%
117 - Boating Safety	64,000	-	0%
122 - Sheriff K-9 Unit	1,000	-	0%
123 - Paths and Trails	40,902	5,257	13%
126 - Treasurer M&O	12,600	-	0%
127 - Quad-City Task Force	68,439	10,836	16%
128 - Crime Victims/Witness	103,269	19,670	19%
134 - Elections Reserve	30,000	3,497	
135 - Prosecutor STOP Grant	16,119	1,835	11%
138 - Federal Equitable Sharing	5,000	-	0%
143 - Trial Court Improvement	3,860	-	
144 - Emergency Communication	249,280	36,456	15%
400 - Solid Waste	1,098,150	113,576	10%
410 - Solid Waste Reserve	15,000	-	0%
501 - Equipment Rental & Revolving	995,650	93,091	9%
511 - Unemployment Insurance	25,000	181	1%
Non-CE Expenditure Totals	8,706,431	1,101,270	13%

Cash & Investment Trends - February					
	February 2022	February 2021	February 2020	February 2019	February 2018
001 Current Expense	8,886,583	10,415,136	10,139,112	8,706,623	6,423,950
102 Building & Development	85,929	131,615	65,510	76,648	101,058
103 CW Planning	71,495	116,485	81,927	129,211	30,307
110 County Road	5,145,684	4,230,851	4,343,641	4,687,679	5,055,402
112 Public Facilities	1,459,513	4,207,345	3,591,273	3,605,335	4,304,726
133 Commissioners Special Revenue	342,608	500,000	609,663	529,579	469,119
144 Emergency Communications	1,026,137	766,963	757,272	1,205,639	817,940
146 American Rescue Plan Act	997,448	-	-	-	-
100 Special Revenue Other	3,826,951	3,458,121	2,919,358	2,921,900	2,848,776
200 Debt Service	166,891	195,812	449,590	449,591	258,562
300 Capital Projects	3,298,439	1,826,018	1,972,689	3,036,636	1,831,656
400 Solid Waste	3,531,730	2,758,599	3,066,512	2,739,204	2,383,559
410 Solid Waste Reserve	2,037,142	1,876,675	1,717,543	1,620,552	1,693,614
501 ER&R	2,457,162	2,246,515	2,560,590	2,498,083	3,063,328
511 Unemployment	153,288	159,225	175,281	197,846	217,790
515 IT - dissolved 2019	-	-	-	204,431	154,629
TOTAL	33,487,000	32,889,360	32,449,961	32,608,957	29,654,416