

WHITMAN COUNTY MONTHLY FINANCIAL REPORT

June 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 6/30/2022 (50%)								
Includes Budget Amendment #1								
	Revenue			%	Expenditures			%
Department	2022 Budget	2022 Actual	Remaining	Collected	2022 Budget	2022 Actual	Remaining	Expended
Beginning Fund Balance	13,376,573	-	13,376,573				-	0.00%
Prior Period Adjustment	-	-		0.00%		6,626		
BoCC	-		-	0.00%	455,015	230,584	224,431	50.68%
General Government	2,241,850	769,390	1,472,460	34.32%	7,674,804	5,393,011	2,281,793	70.27%
Administrative Services	903,700	182,999	720,701	20.25%	514,725	104,435	410,290	20.29%
Human Resources	1,000	-	1,000	0.00%	317,779	126,937	190,842	39.95%
Superior Court	17,845	15,845	2,000	88.79%	254,837	140,674	114,163	55.20%
District Court	814,150	289,928	524,222	35.61%	1,084,690	435,561	649,129	40.16%
Clerk	357,390	373,898	(16,508)	104.62%	627,879	393,943	233,936	62.74%
Treasurer	10,711,056	6,657,005	4,054,051	62.15%	471,315	203,357	267,958	43.15%
Auditor	725,150	488,153	236,997	67.32%	1,290,623	474,881	815,742	36.79%
Assessor	-	146	-	-	560,986	235,739	325,247	42.02%
Prosecuting Attorney	122,711	52,869	69,842	43.08%	870,606	390,769	479,837	44.88%
Child Support Enforcement	116,918	8,514	108,404	7.28%	116,918	1,990	114,928	1.70%
Facilities Management	-	4,133		0.00%	810,496	399,389	411,107	49.28%
Sheriff	611,600	319,434	292,166	52.23%	4,530,387	1,923,646	2,606,741	42.46%
Juvenile	140,645	78,504	62,141	55.82%	610,719	298,239	312,480	48.83%
Weed	1,350	-	1,350	0.00%	99,331	47,148	52,183	47.47%
Coroner	6,000	6,184	(184)	103.07%	225,280	97,580	127,700	43.31%
Extension	400	442	(42)	110.50%	157,097	62,227	94,870	39.61%
Emergency Management	181,006	93,924	87,082	51.89%	422,284	202,588	219,696	47.97%
Health	1,086,762	723,716	363,046	66.59%	777,023	586,076	190,947	75.43%
Fair	197,100	133,897	63,203	67.93%	457,232	143,756	313,476	31.44%
Parks & Rec	15,000	6,907	8,094	46.05%	308,288	131,772	176,516	42.74%
IT	130,500	-	-	0.00%	1,050,482	506,074	544,408	48.18%
Ending Fund Balance	-	-	-	0.00%	8,069,910	-	8,069,910	0.00%
TOTALS	31,758,706	10,205,888	21,426,598	32.14%	31,758,706	12,537,002	19,221,704	39.48%
TOTALS w/o Budget Balance	18,382,133		21,426,598	56%	23,688,796	12,537,002	11,151,794	52.92%

**CURRENT EXPENSE & COUNTY-WIDE
CASH AND DEBT
AS OF 6/30/2022**

CASH/INVESTMENTS

Current Expense/General Fund

	June 2022	June 2021	June 2020	June 2019	June 2018
Cash	8,653,589	9,664,112	9,533,487	9,914,940	6,998,223
Reserve (Investment)	2,819,029	2,819,029	2,819,029	1,419,029	1,219,029
Total Current Expense Cash & Investments	11,472,618	12,483,141	12,352,516	11,333,969	8,217,252

County-Wide

	June 2022	June 2021	June 2020	June 2019	June 2018
Cash	31,119,724	32,945,603	26,814,056	30,765,453	28,485,327
Investments	7,718,089	7,425,029	8,196,071	4,666,412	4,426,964
Total County-Wide Cash & Investments	38,837,813	40,370,632	35,010,127	35,431,865	32,912,291

DEBT - County-wide

Interfund loans

Borrowing Fund

Lending Fund

Emergency Communication, Principal Only	Current Expense	\$ 750,524	5/31/2025
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General Obligations

Public Service Building GO Bond, Principal Only Holman Capital	\$ 1,293,268	3/31/2031
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Revenue Obligations

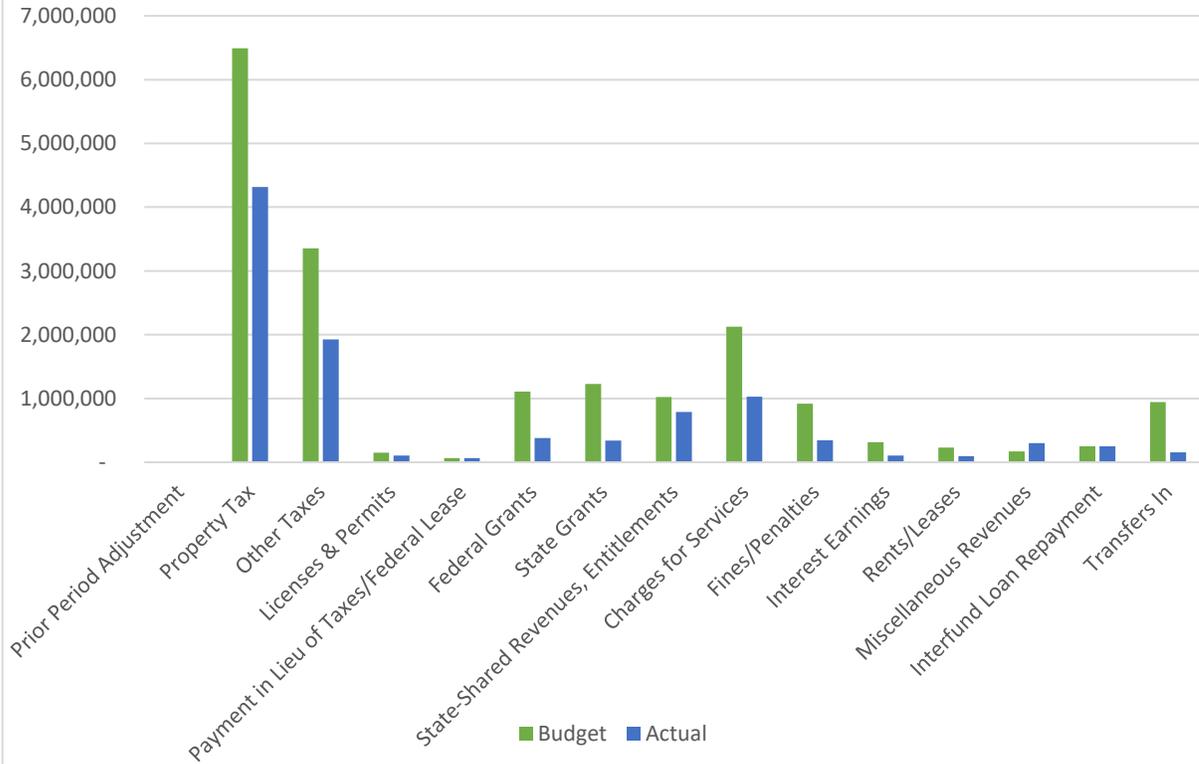
Solid Waste Revenue Bond, Principal Only	\$ 347,709	12/20/2023
Compensated Balances-County-Wide	\$ 931,704	as of 6/30/2022
Landfill Closure and Post Closure	\$ 1,885,190	
Emergency Comm Capital Lease	\$ 761,247	7/20/2025

Total County-Wide Debt	\$ 5,969,642	
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**CURRENT EXPENSE/GENERAL FUND
REVENUES BY CATEGORY
AS OF 6/30/2022 (50%)
Includes Budget Amendment #1**

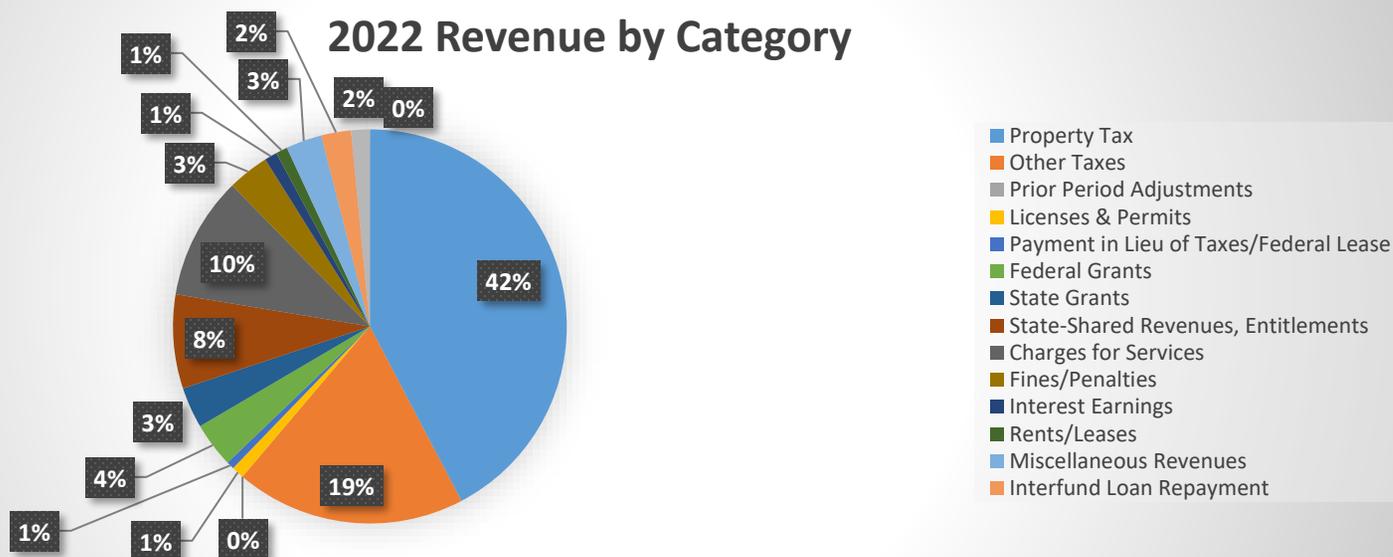
Revenue	Budget	Actual	% received
Beginning Fund Balance	13,376,573	-	0.00%
Prior Period Adjustment	-	-	0.00%
Property Tax	6,493,756	4,317,618	66.49%
Other Taxes	3,355,000	1,927,793	57.46%
Licenses & Permits	151,500	105,815	69.84%
Payment in Lieu of Taxes/Federal Lease	64,100	63,814	99.55%
Federal Grants	1,110,197	377,562	34.01%
State Grants	1,227,284	341,948	27.86%
State-Shared Revenues, Entitlements	1,023,700	787,309	76.91%
Charges for Services	2,127,025	1,026,874	48.28%
Fines/Penalties	919,450	347,585	37.80%
Interest Earnings	317,400	104,647	32.97%
Rents/Leases	230,735	98,012	42.48%
Miscellaneous Revenues	170,000	301,192	177.17%
Interfund Loan Repayment	249,475	249,478	100.00%
Transfers In	942,511	156,241	16.58%
Insurance Recoveries	-	-	-
Total CE/General Fund Revenue	31,758,706	10,205,888	32.14%
TOTALS LESS BEG. FUND BALANCE	18,382,133	10,205,888	56%

2022 REVENUE - Budget to Actual



**CURRENT EXPENSE/GENERAL FUND
REVENUES BY CATEGORY/% of TOTAL
AS OF 6/30/2022**

	2022 Actual	2021 Actual	2022 % of 2022 Total	2022 vs 2021 Difference
Property Tax	4,317,618	4,033,161	42.31%	284,457
Other Taxes	1,927,793	1,591,316	18.89%	336,477
Prior Period Adjustments	-	3,464	0.00%	(3,464)
Licenses & Permits	105,815	104,182	1.04%	1,633
Payment in Lieu of Taxes/Federal Lease	63,814	62,378	0.63%	1,436
Federal Grants	377,562	1,575,781	3.70%	(1,198,219)
State Grants	341,948	389,705	3.35%	(47,757)
State-Shared Revenues, Entitlements	787,309	461,279	7.71%	326,030
Charges for Services	1,026,874	890,074	10.06%	136,800
Fines/Penalties	347,585	495,938	3.41%	(148,353)
Interest Earnings	104,647	148,024	1.03%	(43,377)
Rents/Leases	98,012	34,144	0.96%	63,868
Miscellaneous Revenues	301,192	22,019	2.95%	279,173
Interfund Loan Repayment	249,478	-	2.44%	249,478
Transfers In	156,241	177,678	1.53%	(21,437)
Insurance Recoveries	-	-	0.00%	-
Total CE/General Fund Revenue	10,205,888	9,989,143	100.00%	216,745

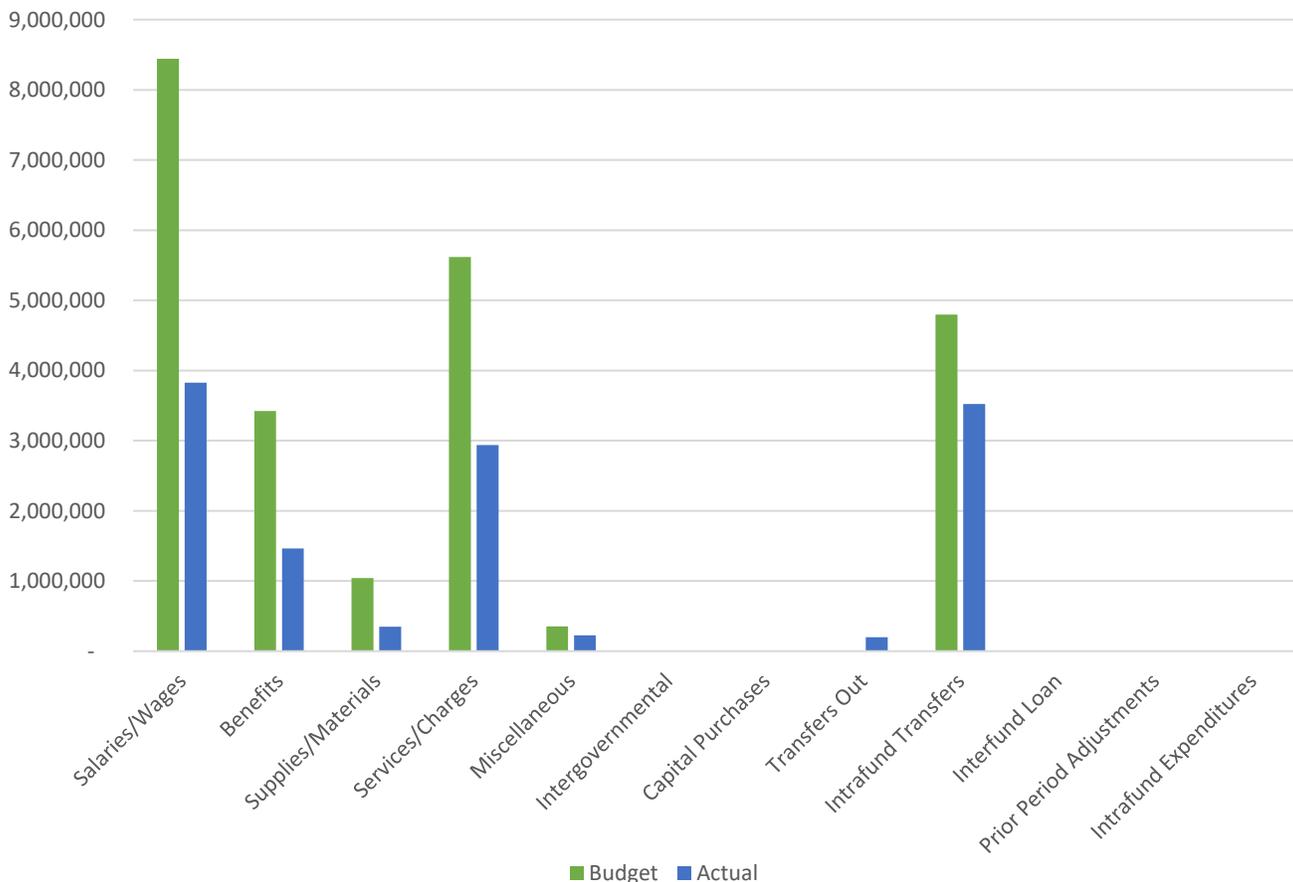


**CURRENT EXPENSE/GENERAL FUND
EXPENSES BY CATEGORY
AS OF 6/30/2022 (50%)**

Includes Budget Amendment #1

Expenses	Budget	Actual	% spent
Salaries/Wages	8,443,767	3,827,140	45.33%
Benefits	3,420,977	1,462,214	42.74%
Supplies/Materials	1,040,551	350,669	33.70%
Services/Charges	5,619,753	2,938,619	52.29%
Miscellaneous	351,150	228,284	65.01%
Intergovernmental	-	-	0.00%
Capital Purchases	10,000	2,603	26.03%
Transfers Out	-	200,000	0.00%
Intrafund Transfers	4,798,973	3,520,847	73.37%
Interfund Loan	-	-	0.00%
Prior Period Adjustments	-	6,626	0.00%
Intrafund Expenditures	3,625	-	0.00%
Ending Fund Balance	8,069,910	-	0.00%
Total CE/General Fund Expenses	31,758,706	12,537,002	39.48%
TOTAL less End. Fund Balance	23,688,796	12,537,002	52.92%

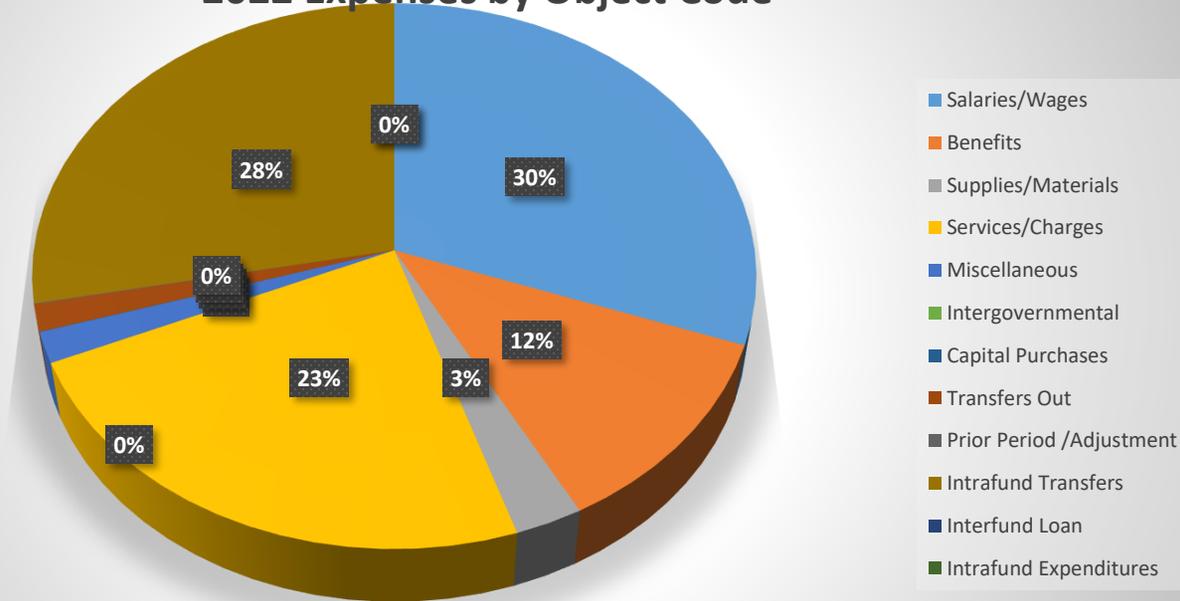
2022 Expenses by Category



**CURRENT EXPENSE/GENERAL FUND
EXPENSES BY OBJECT CODE
AS OF 6/30/2022 (50%)**

Expenses	2022 Actual	2021 Actual	2022 % of 2022 Total	2022 vs 2021 Difference	2022 vs 2021 % Difference
Salaries/Wages	3,827,140	3,587,007	30.53%	240,133	107%
Benefits	1,462,214	1,413,391	11.66%	48,823	103%
Supplies/Materials	350,669	292,625	2.80%	58,044	120%
Services/Charges	2,938,619	2,710,315	23.44%	228,304	108%
Miscellaneous	228,284	1,188	1.82%	227,096	19216%
Intergovernmental	-	-	0.00%	-	0%
Capital Purchases	2,603	-	0.02%	2,603	0%
Transfers Out	200,000	1,470,000	1.60%	(1,270,000)	14%
Prior Period /Adjustment	6,626	5,181	0.05%	1,445	128%
Intrafund Transfers	3,520,847	-	28.08%	3,520,847	-
Interfund Loan	-	-	0.00%	-	0%
Intrafund Expenditures	-	80	0.00%	(80)	0%
Total CE/General Fund Expenses	12,537,002	9,479,787	100%	3,057,215	132%

2022 Expenses by Object Code



**CURRENT EXPENSE/GENERAL FUND
EXPENSES BY OBJECT CODE DETAIL
AS OF 6/30/2022 (50%)**

	Budget	Actual	% of Budget	% of Total Actual
Salaries/Wages	8,182,082	3,715,849	45%	29.64%
Salaries /Wages- Overtime	261,685	111,292	43%	0.89%
Benefits	3,420,977	1,462,214	43%	11.66%
Operating Supplies/Materials	543,353	192,490	35%	1.54%
Fuel	162,125	53,597	33%	0.43%
Items Purchased for Inventory or Resale	21,330	5,296	25%	0.04%
Small Tools & Equipment	313,743	99,286	32%	0.79%
Services/Professional Services	3,416,072	1,558,809	46%	12.43%
Communications	286,801	88,255	31%	0.70%
Travel	103,050	24,738	24%	0.20%
Advertising	46,335	12,109	26%	0.10%
Rentals & Leases	359,419	199,116	55%	1.59%
Insurance/Bonds	900,225	854,707	95%	6.82%
Public Utilities	253,000	119,747	47%	0.96%
Repairs & Maintenance	254,851	81,138	32%	0.65%
Miscellaneous	351,150	228,283	65%	1.82%
Intergovernmental Services/Payments	-	-	0%	0.00%
Interfund Transfers	-	200,000	0%	1.60%
Intrafund Transfers	4,798,973	3,520,847		28.08%
Interfund Loan	-	-	0%	0.00%
Capital Outlay	10,000	2,603	26%	0.02%
Prior Period Adjustments	-	6,626	0%	0.05%
Intrafund Payments	3,625	-	0%	0.00%
Ending Fund Balance	8,069,910	-	0%	0.00%
Current Expense Expenditure Totals	31,758,706	12,537,002	39%	100.00%
Current Expense Less End. Fund Bal.	23,688,796	12,537,002	53%	

**CURRENT EXPENSE/GENERAL FUND
SALARIES AND BENEFITS BY DEPARTMENT
AS OF 6/30/2022 (50%)**

	Budget	Actual	% of Budget
009 - Commissioners	433,015	225,517	52%
010 - General Government	95,462	69,810	73%
012 - Admin Services	92,725	45,932	50%
013- Human Resources	311,778	124,529	40%
020 - Superior Court	177,687	87,662	49%
030- District Court	917,940	397,780	43%
040- Clerk	359,679	163,655	46%
050 - Treasurer	413,315	177,982	43%
060 - Auditor	1,008,023	417,146	41%
080 - Assessor	529,236	225,842	43%
100 - Prosecuting Attorney	807,476	367,868	46%
105 - Child Support Enforcement	105,283	1,505	1%
120 - Facilities Management	430,267	185,059	43%
140 - Sheriff	3,529,387	1,583,057	45%
170 - Juvenile Services	414,944	203,697	49%
200 - Weed Control	82,356	40,440	49%
220 - Coroner	151,580	64,121	42%
240 - County Extension	95,137	42,756	45%
260 - Emergency Management	228,926	109,123	48%
280 - Public Health	680,298	351,244	52%
300 - Fair	230,832	86,003	37%
310- Parks and Recreation	238,166	89,756	38%
320 - Information Technology	531,232	228,869	43%
Current Expense Expenditure Totals	11,864,744	5,289,353	45%

**NON-CURRENT EXPENSE
SALARIES AND BENEFITS BY FUND
AS OF 6/30/2022 (50%)**

	Budget	Actual	% of Budget
102 - Building and Development	134,150	60,384	45%
103 - Countywide Planning	236,250	108,786	46%
104 - Developmental Services	101,562	47,491	47%
110 - County Road	5,506,200	2,234,316	41%
117 - Boating Safety	64,000	7,702	12%
122 - Sheriff K-9 Unit	1,000	-	0%
123 - Paths and Trails	40,902	16,378	40%
126 - Treasurer M&O	12,600	-	0%
127 - Quad-City Task Force	68,439	33,015	48%
128 - Crime Victims/Witness	103,269	60,812	59%
134 - Elections Reserve	30,000	13,535	45%
135 - Prosecutor STOP Grant	16,119	7,004	43%
138 - Federal Equitable Sharing	5,000	-	0%
143 - Trial Court Improvement	3,860	109	3%
144 - Emergency Communication	249,280	128,080	51%
146-ARPA	-	3,995	0%
400 - Solid Waste	1,098,150	355,730	32%
410 - Solid Waste Reserve	15,000	-	0%
501 - Equipment Rental & Revolving	995,650	286,913	29%
511 - Unemployment Insurance	25,000	182	1%
Non-CE Expenditure Totals	8,706,431	3,364,432	39%

Cash & Investment Trends - June					
	June 2022	June 2021	June 2020	June 2019	June 2018
001 Current Expense	11,472,618	12,483,141	12,352,516	11,333,969	8,217,252
102 Building & Development	77,805	117,963	55,638	70,298	103,542
103 CW Planning	125,341	158,159	26,944	81,167	28,970
110 County Road	6,383,451	5,494,132	4,616,175	5,138,555	6,040,904
112 Public Facilities	1,670,760	2,273,856	3,764,613	3,800,038	4,459,179
133 Commissioners Special Revenue	285,064	342,608	609,664	459,664	406,160
144 Emergency Communications	1,059,315	826,727	877,871	922,684	868,680
146 American Rescue Plan Act	3,573,073	4,866,058	-	-	-
100 Special Revenue Other	3,988,418	3,486,108	3,074,089	2,805,501	3,028,528
200 Debt Service	83,445	112,364	322,700	322,700	131,680
300 Capital Projects	1,565,463	2,456,988	1,744,470	3,057,180	1,855,522
400 Solid Waste	4,060,982	2,839,956	3,191,456	2,984,037	2,514,162
410 Solid Waste Reserve	2,078,770	1,913,376	1,759,632	1,629,973	1,682,473
501 ER&R	2,260,021	2,845,126	2,442,862	2,634,748	2,900,909
511 Unemployment	153,287	154,070	171,497	191,351	203,547
515 IT - dissolved 2019	-	-	-	-	470,783
TOTAL	38,837,813	40,370,632	35,010,127	35,431,865	32,912,291