

WHITMAN COUNTY MONTHLY FINANCIAL REPORT

October 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 10/31/2022 (83.33%)								
Includes Budget Amendment #3								
	Revenue			%	Expenditures			%
Department	2022 Budget	2022 Actual	Remaining	Collected	2022 Budget	2022 Actual	Remaining	Expended
Beginning Fund Balance	13,149,515	-	13,149,515				-	0.00%
Prior Period Adjustment	-	-		0.00%		6,626		
BoCC	-		-	0.00%	455,015	363,946	91,069	79.99%
General Government	2,241,850	1,379,072	862,778	61.51%	7,674,804	6,829,352	845,452	88.98%
Administrative Services	903,700	521,246	382,454	57.68%	689,725	332,956	356,769	48.27%
Human Resources	1,000	-	1,000	0.00%	317,779	228,941	88,838	72.04%
Superior Court	32,845	36,553	(3,708)	111.29%	289,741	236,487	53,254	81.62%
District Court	961,010	623,177	337,833	64.85%	1,184,690	763,376	421,314	64.44%
Clerk	495,251	450,650	44,601	90.99%	642,482	517,238	125,244	80.51%
Treasurer	10,711,056	11,199,216	(488,160)	104.56%	471,315	332,114	139,201	70.47%
Auditor	725,150	742,735	(17,585)	102.43%	1,051,083	805,424	245,659	76.63%
Assessor	-	3,152	-	-	573,086	391,922	181,164	68.39%
Prosecuting Attorney	122,711	91,230	31,481	74.35%	870,606	690,143	180,463	79.27%
Child Support Enforcement	116,918	8,514	108,404	7.28%	116,918	1,990	114,928	1.70%
Facilities Management	-	5,663	(5,663)	0.00%	810,496	645,053	165,443	79.59%
Sheriff	611,600	478,446	133,154	78.23%	4,530,387	3,264,556	1,265,831	72.06%
Juvenile	140,645	121,860	18,785	86.64%	610,719	500,458	110,261	81.95%
Weed	1,350	1,300	50	96.30%	99,331	79,661	19,670	80.20%
Coroner	6,000	11,504	(5,504)	191.73%	225,280	160,494	64,786	71.24%
Extension	400	1,222	(822)	305.50%	157,097	108,693	48,404	69.19%
Emergency Management	181,006	167,627	13,379	92.61%	422,284	322,465	99,819	76.36%
Health	1,566,762	1,296,628	270,134	82.76%	1,197,023	1,054,961	142,062	88.13%
Fair	241,646	301,283	(59,637)	124.68%	536,778	436,525	100,253	81.32%
Parks & Rec	15,000	19,217	8,094	128.11%	308,288	233,989	74,299	75.90%
IT	130,500	-	-	0.00%	1,050,482	834,517	834,517	79.44%
Ending Fund Balance	-	-	-	0.00%	8,069,910	-	8,069,910	0.00%
TOTALS	32,355,915	17,460,295	14,780,583	53.96%	32,355,319	19,141,887	13,213,432	59.16%
TOTALS w/o Budget Balance	19,206,400		14,780,583	91%	24,285,409	19,141,887	5,143,522	78.82%

**CURRENT EXPENSE & COUNTY-WIDE
CASH AND DEBT
AS OF 10/31/2022**

CASH/INVESTMENTS

Current Expense/General Fund

	October 2022	October 2021	October 2020	October 2019	October 2018
Cash	9,282,501	10,820,301	8,317,521	10,764,999	8,844,671
Reserve (Investment)	2,819,029	2,819,029	2,819,029	1,419,029	1,219,029
Total Current Expense Cash & Investments	12,101,530	13,639,330	11,136,550	12,184,028	10,063,700

County-Wide

	October 2022	October 2021	October 2020	October 2019	October 2018
Cash	31,538,914	34,747,133	27,602,737	27,264,624	28,681,354
Investments	7,707,355	7,515,448	7,056,848	6,741,978	4,368,726
Total County-Wide Cash & Investments	39,246,269	42,262,581	34,659,585	34,006,602	33,050,080

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		\$ 1,230,838	3/31/2031
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Revenue Obligations

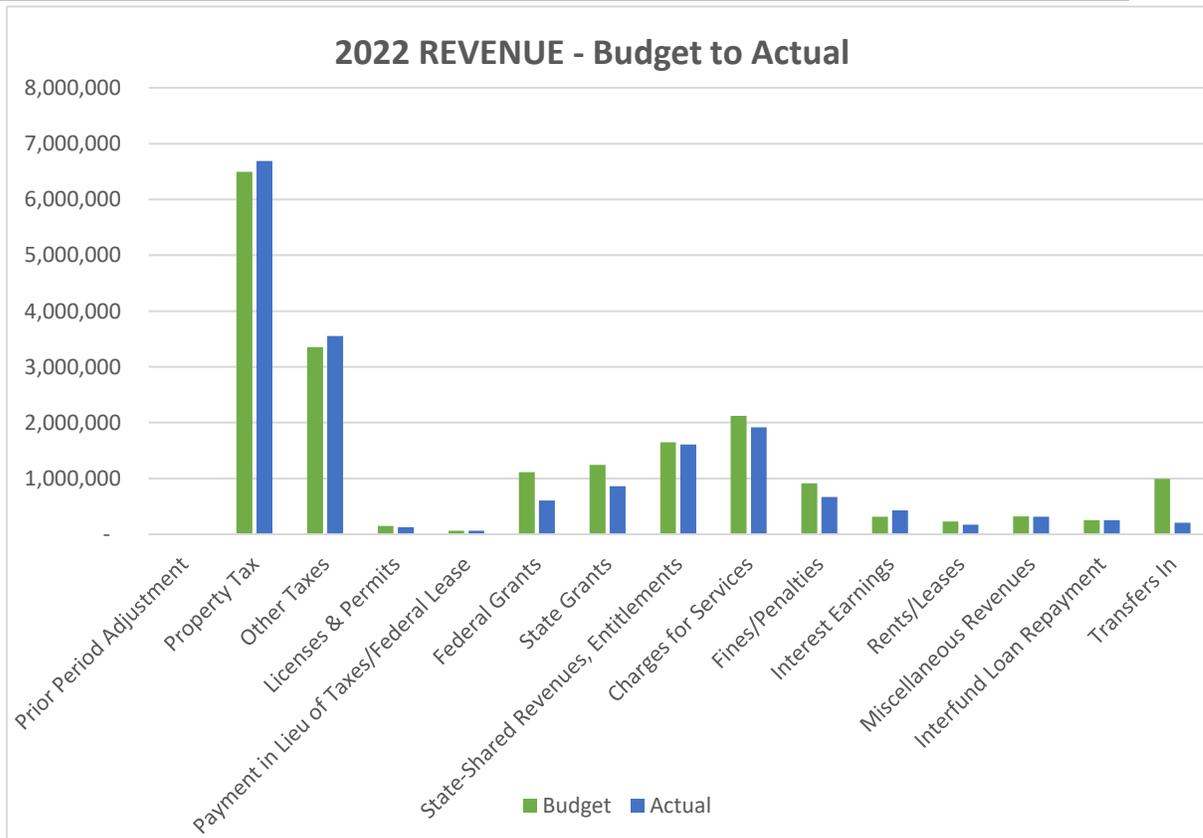
Solid Waste Revenue Bond, Principal Only		\$ 347,709	12/20/2023
Compensated Balances-County-Wide		\$ 852,599	as of 10/31/2022
Landfill Closure and Post Closure		\$ 1,885,190	
Emergency Comm Capital Lease		\$ 580,950	7/20/2025

Total County-Wide Debt

\$ 5,647,810

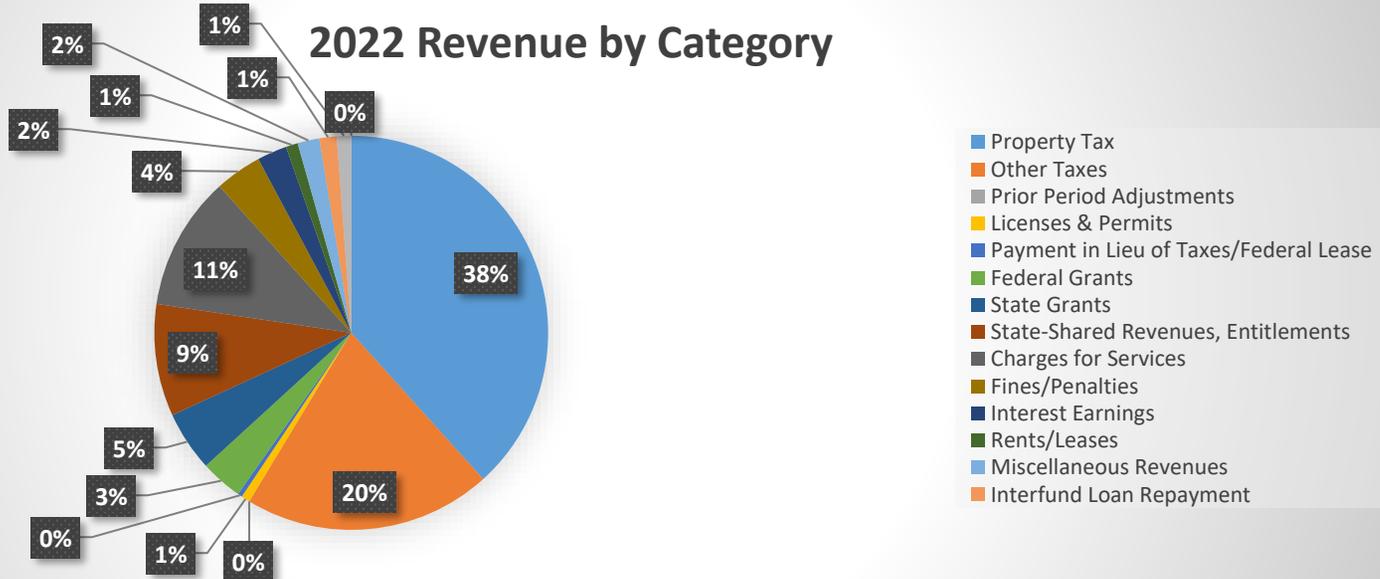
**CURRENT EXPENSE/GENERAL FUND
REVENUES BY CATEGORY
AS OF 10/31/2022 (83.33%)
Includes Budget Amendment #3**

Revenue	Budget	Actual	% received
Beginning Fund Balance	13,149,515	-	0.00%
Prior Period Adjustment	-	-	0.00%
Property Tax	6,493,756	6,690,281	103.03%
Other Taxes	3,355,000	3,553,068	105.90%
Licenses & Permits	151,500	125,329	82.73%
Payment in Lieu of Taxes/Federal Lease	64,100	63,814	99.55%
Federal Grants	1,110,197	604,944	54.49%
State Grants	1,242,284	860,399	69.26%
State-Shared Revenues, Entitlements	1,648,246	1,606,947	97.49%
Charges for Services	2,119,825	1,919,397	90.55%
Fines/Penalties	912,650	670,575	73.48%
Interest Earnings	315,400	426,631	135.27%
Rents/Leases	230,735	172,329	74.69%
Miscellaneous Revenues	318,800	312,413	98.00%
Interfund Loan Repayment	249,475	249,476	100.00%
Transfers In	994,432	204,692	20.58%
Insurance Recoveries	-	-	-
Total CE/General Fund Revenue	32,355,915	17,460,295	53.96%
TOTALS LESS BEG. FUND BALANCE	19,206,400	17,460,295	91%



**CURRENT EXPENSE/GENERAL FUND
REVENUES BY CATEGORY/83.33% of TOTAL
AS OF 9/30/2022**

	2022 Actual	2021 Actual	2022 % of 2022 Total	2022 vs 2021 Difference
Property Tax	6,690,281	6,134,054	38.32%	556,227
Other Taxes	3,553,068	2,748,104	20.35%	804,964
Prior Period Adjustments	-	3,464	0.00%	(3,464)
Licenses & Permits	125,329	129,712	0.72%	(4,383)
Payment in Lieu of Taxes/Federal Lease	63,814	62,378	0.37%	1,436
Federal Grants	604,944	1,820,332	3.46%	(1,215,388)
State Grants	860,399	963,255	4.93%	(102,856)
State-Shared Revenues, Entitlements	1,606,947	1,079,860	9.20%	527,087
Charges for Services	1,919,397	1,725,520	10.99%	193,877
Fines/Penalties	670,575	749,093	3.84%	(78,518)
Interest Earnings	426,631	172,010	2.44%	254,621
Rents/Leases	172,329	118,103	0.99%	54,226
Miscellaneous Revenues	312,413	27,525	1.79%	284,888
Interfund Loan Repayment	249,476	50,000	1.43%	199,476
Transfers In	204,692	228,040	1.17%	(23,348)
Insurance Recoveries	-	-	0.00%	-
Total CE/General Fund Revenue	17,460,295	16,011,450	100.00%	1,448,845

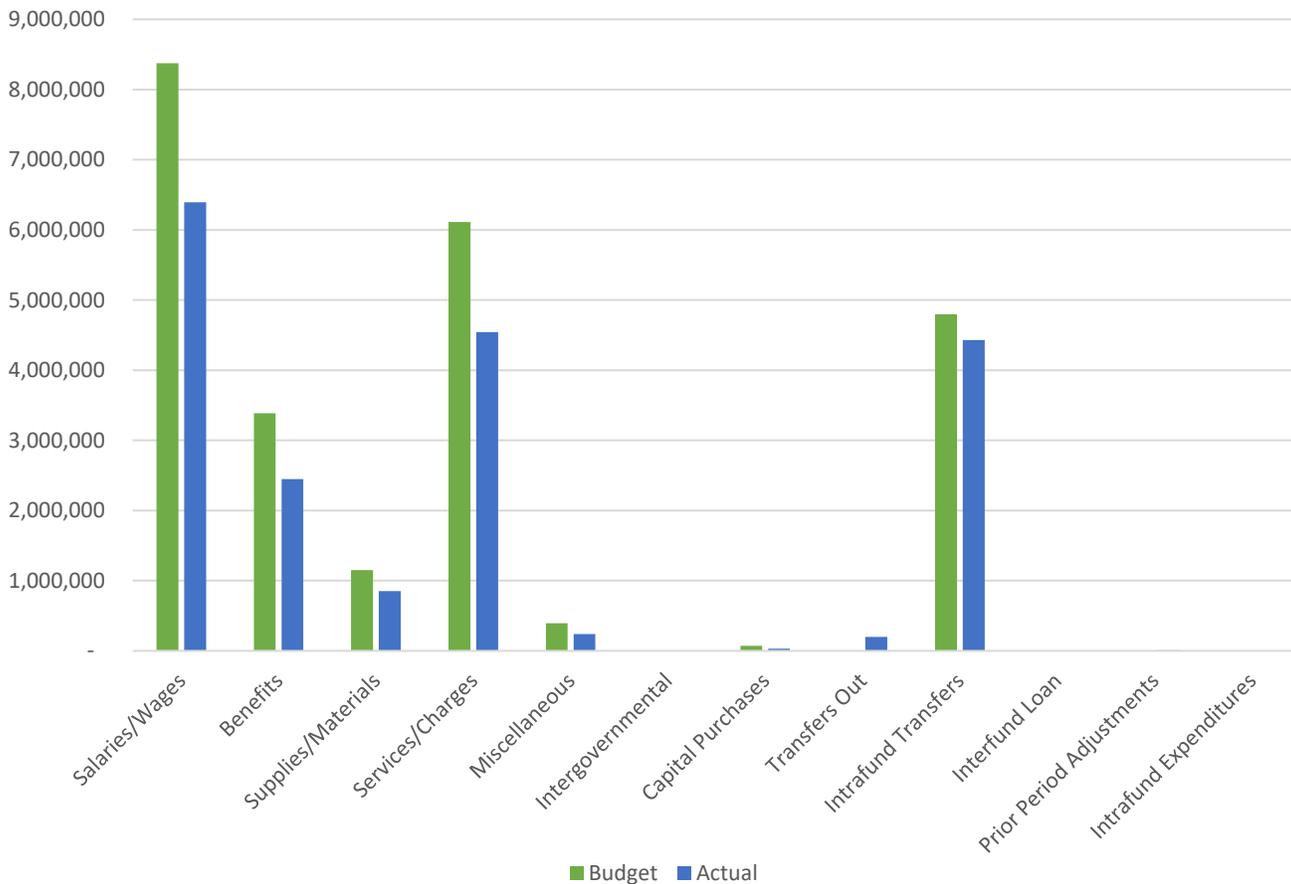


**CURRENT EXPENSE/GENERAL FUND
EXPENSES BY CATEGORY
AS OF 10/31/2022 (75%)**

Includes Budget Amendment #2

Expenses	Budget	Actual	% spent
Salaries/Wages	8,372,927	6,392,332	76.35%
Benefits	3,384,615	2,446,517	72.28%
Supplies/Materials	1,151,958	850,891	73.86%
Services/Charges	6,110,556	4,542,065	74.33%
Miscellaneous	392,755	241,543	61.50%
Intergovernmental	-	-	0.00%
Capital Purchases	70,000	31,065	44.38%
Transfers Out	-	200,000	0.00%
Intrafund Transfers	4,798,973	4,430,849	92.33%
Interfund Loan	-	-	0.00%
Prior Period Adjustments	-	6,625	0.00%
Intrafund Expenditures	3,625	-	0.00%
Ending Fund Balance	8,069,910	-	0.00%
Total CE/General Fund Expenses	32,355,319	19,141,887	59.16%
TOTAL less End. Fund Balance	24,285,409	19,141,887	78.82%

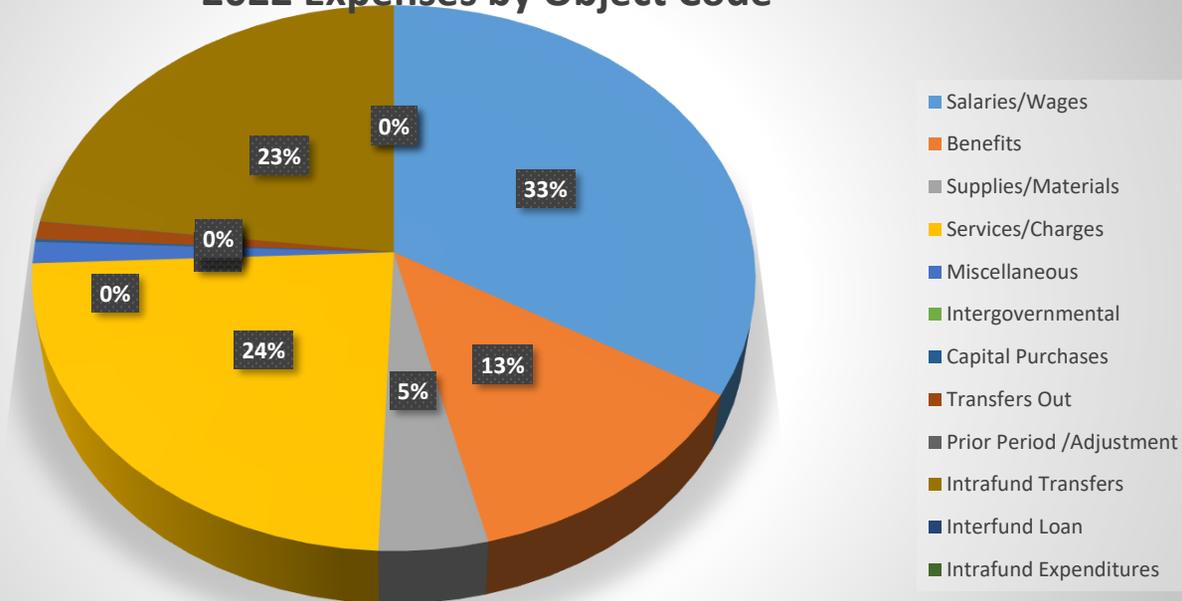
2022 Expenses by Category



**CURRENT EXPENSE/GENERAL FUND
EXPENSES BY OBJECT CODE
AS OF 10/31/2022 (83.33%)**

Expenses	2022 Actual	2021 Actual	2022 % of 2022 Total	2022 vs 2021 Difference	2022 vs 2021 % Difference
Salaries/Wages	6,392,332	5,950,305	33.39%	442,027	107%
Benefits	2,446,517	2,300,929	12.78%	145,588	106%
Supplies/Materials	850,891	546,774	4.45%	304,117	156%
Services/Charges	4,542,065	4,037,644	23.73%	504,421	112%
Miscellaneous	241,543	2,809	1.26%	238,734	8599%
Intergovernmental	-	-	0.00%	-	0%
Capital Purchases	31,065	32,026	0.16%	(961)	0%
Transfers Out	200,000	1,470,000	1.04%	(1,270,000)	14%
Prior Period /Adjustment	6,625	5,181	0.03%	1,444	128%
Intrafund Transfers	4,430,849	-	23.15%	4,430,849	-
Interfund Loan	-	-	0.00%	-	0%
Intrafund Expenditures	-	355	0.00%	(355)	0%
Total CE/General Fund Expenses	19,141,887	14,346,023	100%	4,795,864	133%

2022 Expenses by Object Code



**CURRENT EXPENSE/GENERAL FUND
EXPENSES BY OBJECT CODE DETAIL
AS OF 10/31/2022 (83.33%)**

	Budget	Actual	% of Budget	% of Total Actual
Salaries/Wages	8,110,609	6,191,486	76%	32.35%
Salaries /Wages- Overtime	262,318	200,845	77%	1.05%
Benefits	3,384,615	2,446,517	72%	12.78%
Operating Supplies/Materials	563,838	477,185	85%	2.49%
Fuel	162,125	106,075	65%	0.55%
Items Purchased for Inventory or Resale	21,330	9,990	47%	0.05%
Small Tools & Equipment	404,665	257,641	64%	1.35%
Services/Professional Services	3,887,873	2,747,215	71%	14.35%
Communications	287,676	146,708	51%	0.77%
Travel	111,478	54,728	49%	0.29%
Advertising	50,539	29,877	59%	0.16%
Rentals & Leases	360,929	310,596	86%	1.62%
Insurance/Bonds	901,210	862,965	96%	4.51%
Public Utilities	253,000	200,946	79%	1.05%
Repairs & Maintenance	257,851	189,031	73%	0.99%
Miscellaneous	392,755	241,543	61%	1.26%
Intergovernmental Services/Payments	-	-	0%	0.00%
Interfund Transfers	-	200,000	0%	1.04%
Intrafund Transfers	4,798,973	4,430,849		23.15%
Interfund Loan	-	-	0%	0.00%
Capital Outlay	70,000	31,065	44%	0.16%
Prior Period Adjustments	-	6,625	0%	0.03%
Intrafund Payments	3,625	-	0%	0.00%
Ending Fund Balance	8,069,910	-	0%	0.00%
Current Expense Expenditure Totals	32,355,319	19,141,887	59%	100.00%
Current Expense Less End. Fund Bal.	24,285,409	19,141,887	79%	

**CURRENT EXPENSE/GENERAL FUND
SALARIES AND BENEFITS BY DEPARTMENT
AS OF 10/31/2022 (83.33%)**

	Budget	Actual	% of Budget
009 - Commissioners	433,015	355,910	82%
010 - General Government	95,462	95,397	100%
012 - Admin Services	245,987	135,765	55%
013- Human Resources	311,778	222,300	71%
020 - Superior Court	175,310	146,871	84%
030- District Court	917,940	676,074	74%
040- Clerk	334,282	270,911	81%
050 - Treasurer	413,315	298,985	72%
060 - Auditor	772,933	630,894	82%
080 - Assessor	529,236	368,442	70%
100 - Prosecuting Attorney	807,476	633,915	79%
105 - Child Support Enforcement	105,283	1,505	1%
120 - Facilities Management	430,267	305,971	71%
140 - Sheriff	3,529,387	2,651,585	75%
170 - Juvenile Services	417,344	340,336	82%
200 - Weed Control	82,356	67,152	82%
220 - Coroner	151,580	106,616	70%
240 - County Extension	95,137	73,202	77%
260 - Emergency Management	228,926	179,503	78%
280 - Public Health	680,298	585,225	86%
300 - Fair	230,832	156,781	68%
310- Parks and Recreation	238,166	167,085	70%
320 - Information Technology	531,232	368,424	69%
Current Expense Expenditure Totals	11,757,542	8,838,849	75%

**NON-CURRENT EXPENSE
SALARIES AND BENEFITS BY FUND
AS OF 10/31/2022 (83.33%)**

	Budget	Actual	% of Budget
102 - Building and Development	134,150	100,826	75%
103 - Countywide Planning	236,250	181,557	77%
104 - Developmental Services	101,562	78,965	78%
108-Veterans Relief	-	11,881	-
110 - County Road	5,506,200	3,701,009	67%
117 - Boating Safety	64,000	45,804	72%
122 - Sheriff K-9 Unit	1,000	-	0%
123 - Paths and Trails	40,902	32,374	79%
126 - Treasurer M&O	12,600	-	0%
127 - Quad-City Task Force	68,439	54,949	80%
128 - Crime Victims/Witness	103,269	101,977	99%
134 - Elections Reserve	30,000	14,829	49%
135 - Prosecutor STOP Grant	16,119	12,032	75%
138 - Federal Equitable Sharing	5,000	-	0%
143 - Trial Court Improvement	3,860	309	8%
144 - Emergency Communication	249,280	239,287	96%
146-ARPA	-	564,622	0%
400 - Solid Waste	1,098,150	620,977	57%
410 - Solid Waste Reserve	15,000	-	0%
501 - Equipment Rental & Revolving	995,650	507,172	51%
511 - Unemployment Insurance	25,000	195	1%
Non-CE Expenditure Totals	8,706,431	6,268,765	72%

Cash & Investment Trends - October					
	October 2022	October 2021	October 2020	October 2019	October 2018
001 Current Expense	12,101,530	13,639,330	11,136,550	12,184,028	10,063,700
102 Building & Development	83,751	102,535	100,570	57,777	110,969
103 CW Planning	22,116	80,039	213,409	86,842	45,865
110 County Road	6,992,030	5,814,001	3,917,996	4,471,489	4,606,323
112 Public Facilities	2,016,374	1,441,417	4,052,383	3,423,169	4,720,367
133 Commissioners Special Revenue	285,064	342,608	609,664	459,664	379,579
144 Emergency Communications	1,223,020	806,458	594,437	567,553	1,062,589
146 American Rescue Plan Act	2,254,059	4,757,379	-	-	-
100 Special Revenue Other	4,135,311	3,621,072	3,309,071	2,811,374	2,883,382
200 Debt Service	1	28,918	239,255	239,255	406,146
300 Capital Projects	1,273,451	2,746,087	3,177,107	1,812,901	1,543,802
400 Solid Waste	3,996,687	3,764,516	3,015,698	3,080,133	2,567,464
410 Solid Waste Reserve	2,131,000	1,999,977	1,808,263	1,672,799	1,615,214
501 ER&R	2,578,602	2,964,776	2,320,158	2,952,390	2,471,180
511 Unemployment	153,273	153,468	165,024	187,228	201,853
515 IT - dissolved 2019	-	-	-	-	371,647
TOTAL	39,246,269	42,262,581	34,659,585	34,006,602	33,050,080