

WHITMAN COUNTY MONTHLY FINANCIAL REPORT

April 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



CURRENT EXPENSE/GENERAL FUND								
REVENUES & EXPENDITURES BY DEPARTMENT								
AS OF 04/30/2023 (33.33%)								
	Revenue			%	Expenditures			%
Department	2023 Budget	2023 Actual	Remaining	Collected	2023 Budget	2023 Actual	Remaining	Expended
Beginning Fund Balance	11,519,000	-	11,519,000				-	0.00%
Prior Period Adjustment	-	-		0.00%				
BoCC	-	-	-	0.00%	472,320	147,043	325,277	31.13%
General Government	2,541,751	470,124	2,071,627	18.50%	4,121,159	2,155,673	1,965,486	52.31%
Administrative Services	823,821	303,202	520,619	36.80%	848,592	227,987	620,605	26.87%
Human Resources	-	-	-	0.00%	389,420	122,006	267,414	31.33%
Superior Court	73,256	25,003	48,253	34.13%	322,259	108,580	213,679	33.69%
District Court	546,672	294,021	252,651	53.78%	1,041,307	268,073	773,234	25.74%
Probation	492,000	170,920	321,080	34.74%	776,370	126,638	649,732	16.31%
Clerk	163,638	54,886	108,752	33.54%	424,271	132,711	291,560	31.28%
Treasurer	11,601,843	5,522,204	6,079,639	47.60%	562,751	168,956	393,795	30.02%
Auditor	929,200	406,180	523,020	43.71%	1,064,714	301,041	763,673	28.27%
Assessor	-	-	-	-	617,308	177,352	439,956	28.73%
Prosecuting Attorney	113,585	35,912	77,673	31.62%	1,126,630	341,238	785,392	30.29%
Child Support Enforcement	-	-	-	0.00%	-	-	-	0.00%
Facilities Management	-	58	(58)	0.00%	848,819	296,471	552,348	34.93%
Sheriff	630,000	150,075	479,925	23.82%	5,178,000	1,421,832	3,756,168	27.46%
Juvenile	137,487	13,337	124,150	9.70%	731,648	215,480	516,168	29.45%
Weed	1,485	-	1,485	0.00%	114,529	34,549	79,980	30.17%
Coroner	5,600	5,133	467	91.66%	238,980	71,873	167,107	30.07%
Extension	400	202	198	50.50%	183,704	42,884	140,820	23.34%
Emergency Management	77,000	264,392	(187,392)	343.37%	367,073	84,783	282,290	23.10%
Health	1,596,587	774,830	821,757	48.53%	1,522,504	526,955	995,549	34.61%
Fair	234,800	78,133	156,667	33.28%	508,977	183,239	325,738	36.00%
Parks & Rec	180,000	2,093	177,907	1.16%	457,280	100,575	356,705	21.99%
IT	-	-	-	0.00%	1,057,300	394,092	834,517	37.27%
Ending Fund Balance	-	-	-	0.00%	8,692,210	-	8,692,210	0.00%
TOTALS	31,668,125	8,570,705	23,097,420	27.06%	31,668,125	7,650,031	24,018,094	24.16%
TOTALS w/o Budget Balance	20,149,125	19,352,780	23,097,420	43%	22,975,915	7,650,031	15,325,884	33.30%

**CURRENT EXPENSE & COUNTY-WIDE
CASH AND DEBT
AS OF 04/30/2023**

CASH/INVESTMENTS

Current Expense/General Fund

	April 2023	April 2022	April 2021	April 2020	April 2019
Cash	9,801,038	8,602,350	10,221,036	10,057,352	9,614,223
Reserve (Investment)	2,819,029	2,819,029	2,819,029	2,819,029	1,419,029
Total Current Expense Cash & Investments	12,620,067	11,421,379	13,040,065	12,876,381	11,033,252

County-Wide

	April 2023	April 2022	April 2021	April 2020	April 2019
Cash	32,315,112	28,582,835	30,675,768	27,696,816	30,862,852
Investments	8,374,327	7,685,258	7,505,376	8,420,777	4,636,177
Total County-Wide Cash & Investments	40,689,439	36,268,093	38,181,144	36,117,593	35,499,029

DEBT - County-wide

Interfund loans

Borrowing Fund	Lending Fund			
Emergency Communication, Principal Only	Current Expense	\$	750,524	5/31/2025

General Obligations

Public Service Building GO Bond, Principal Only Holman Capital	\$	1,167,393	3/31/2031
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Revenue Obligations

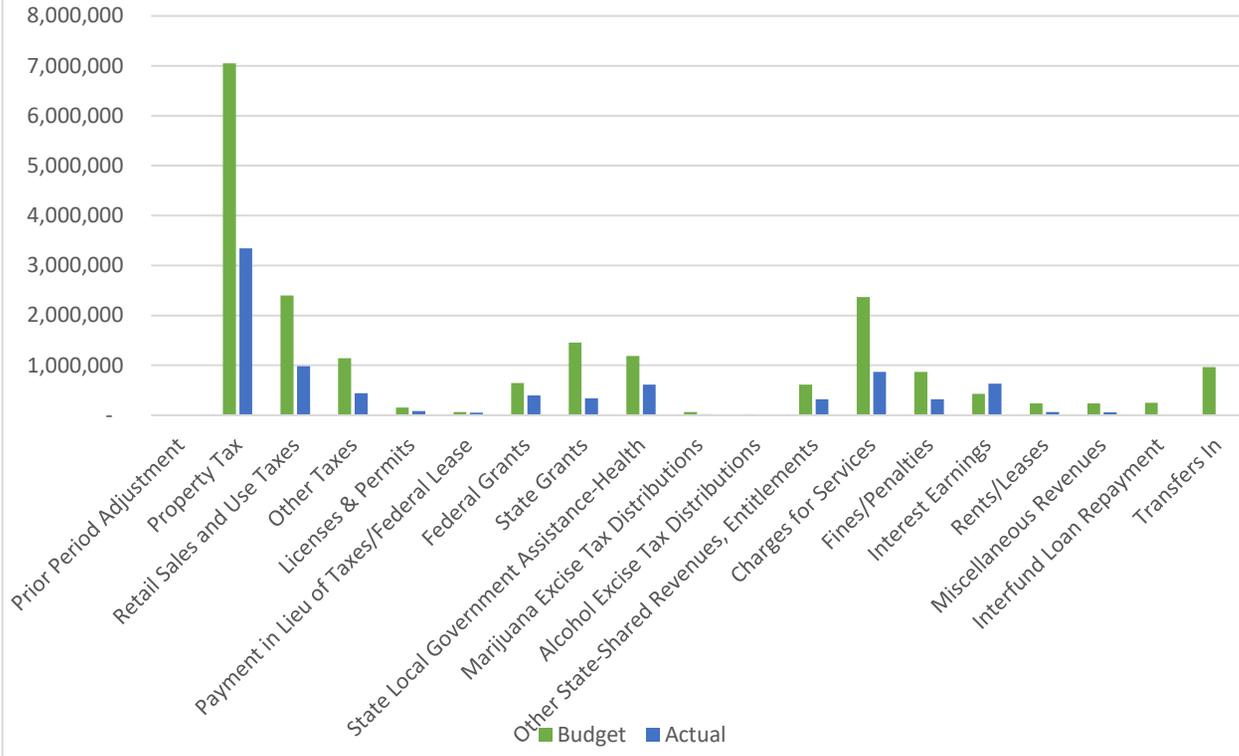
Solid Waste Revenue Bond, Principal Only	\$	233,376	12/20/2023
Compensated Balances-County-Wide	\$	1,021,721	as of 04/30/2023
Landfill Closure and Post Closure	\$	1,885,190	
Emergency Comm Capital Lease	\$	580,950	7/20/2025

Total County-Wide Debt **\$ 5,639,154**

**CURRENT EXPENSE/GENERAL FUND
REVENUES BY CATEGORY
AS OF 04/30/2023 (33.33%)**

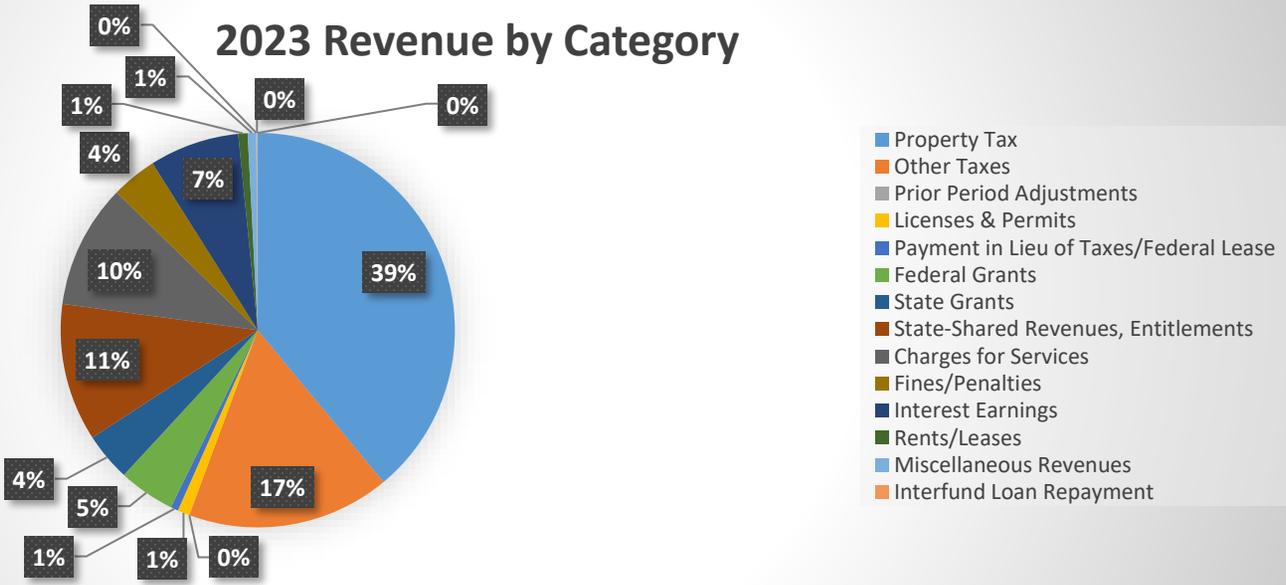
Revenue	Budget	Actual	% received
Beginning Fund Balance	11,519,000	-	0.00%
Prior Period Adjustment	-	-	0.00%
Property Tax	7,048,343	3,341,678	47.41%
Retail Sales and Use Taxes	2,400,000	982,940	40.96%
Other Taxes	1,145,000	444,533	38.82%
Licenses & Permits	156,100	85,732	54.92%
Payment in Lieu of Taxes/Federal Lease	64,000	52,975	82.77%
Federal Grants	644,882	396,008	61.41%
State Grants	1,457,085	338,796	23.25%
State Local Government Assistance-Health	1,189,355	615,678	51.77%
Marijuana Excise Tax Distributions	65,000	20,800	32.00%
Alcohol Excise Tax Distributions	18,000	9,006	50.03%
Other State-Shared Revenues, Entitlements	614,881	322,427	52.44%
Charges for Services	2,365,156	871,919	36.87%
Fines/Penalties	866,500	320,514	36.99%
Interest Earnings	427,051	631,967	147.98%
Rents/Leases	238,735	65,546	27.46%
Miscellaneous Revenues	237,400	59,623	25.11%
Interfund Loan Repayment	249,825	-	0.00%
Transfers In	961,812	10,563	1.10%
Insurance Recoveries	-	-	-
Total CE/General Fund Revenue	31,668,125	8,570,705	27.06%
TOTALS LESS BEG. FUND BALANCE	20,149,125	8,570,705	43%

2023 REVENUE - Budget to Actual



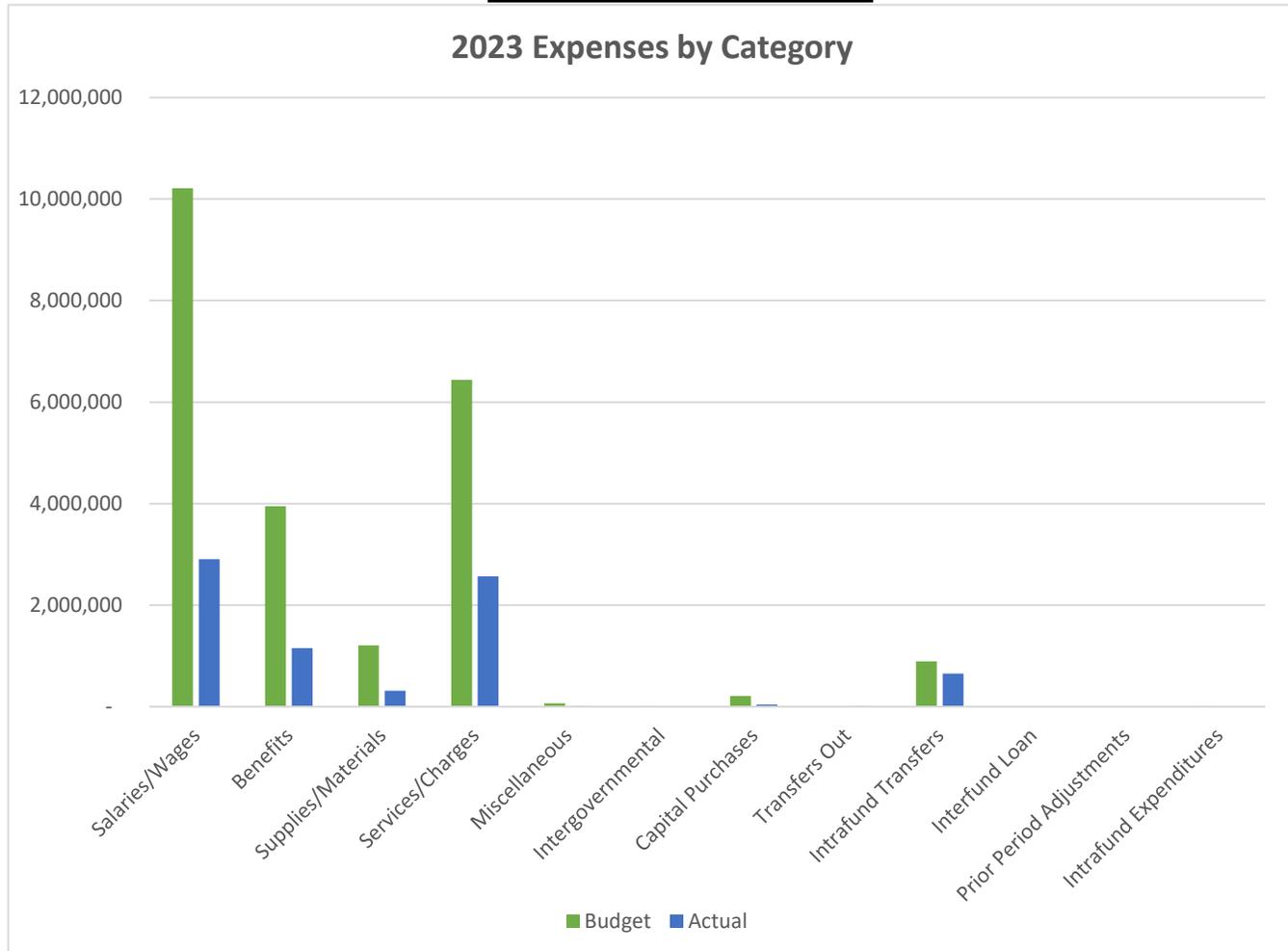
**CURRENT EXPENSE/GENERAL FUND
REVENUES BY CATEGORY
AS OF 04/30/2023 (33.33%)**

	2023 Actual	2022 Actual	2023 % of 2023 Total	2023 vs 2022 Difference
Property Tax	3,341,678	3,640,568	38.99%	(298,890)
Other Taxes	1,427,473	1,261,095	16.66%	166,378
Prior Period Adjustments	-	-	0.00%	-
Licenses & Permits	85,732	82,531	1.00%	3,201
Payment in Lieu of Taxes/Federal Lease	52,975	17	0.62%	52,958
Federal Grants	396,008	249,922	4.62%	146,086
State Grants	338,796	265,223	3.95%	73,573
State-Shared Revenues, Entitlements	967,911	763,532	11.29%	204,379
Charges for Services	871,919	755,600	10.17%	116,319
Fines/Penalties	320,514	216,291	3.74%	104,223
Interest Earnings	631,967	46,070	7.37%	585,897
Rents/Leases	65,546	58,889	0.76%	6,657
Miscellaneous Revenues	59,623	97,976	0.70%	(38,353)
Interfund Loan Repayment	-	-	0.00%	-
Transfers In	10,563	120,749	0.12%	(110,186)
Insurance Recoveries	-	-	0.00%	-
Total CE/General Fund Revenue	8,570,705	7,558,463	100.00%	1,012,242



**CURRENT EXPENSE/GENERAL FUND
EXPENSES BY CATEGORY
AS OF 04/30/2023 (33.33%)**

Expenses	Budget	Actual	% spent
Salaries/Wages	10,210,365	2,902,484	28.43%
Benefits	3,952,449	1,154,674	29.21%
Supplies/Materials	1,207,675	314,533	26.04%
Services/Charges	6,435,634	2,565,819	39.87%
Miscellaneous	65,000	10,085	15.52%
Intergovernmental	600	-	0.00%
Capital Purchases	210,000	40,545	19.31%
Transfers Out	-	10,000	0.00%
Intrafund Transfers	893,692	651,891	72.94%
Interfund Loan	-	-	0.00%
Prior Period Adjustments			0.00%
Intrafund Expenditures	500	-	0.00%
Ending Fund Balance	8,692,210	-	0.00%
Total CE/General Fund Expenses	31,668,125	7,650,031	24.16%
TOTAL less End. Fund Balance	22,975,915	7,650,031	33.30%



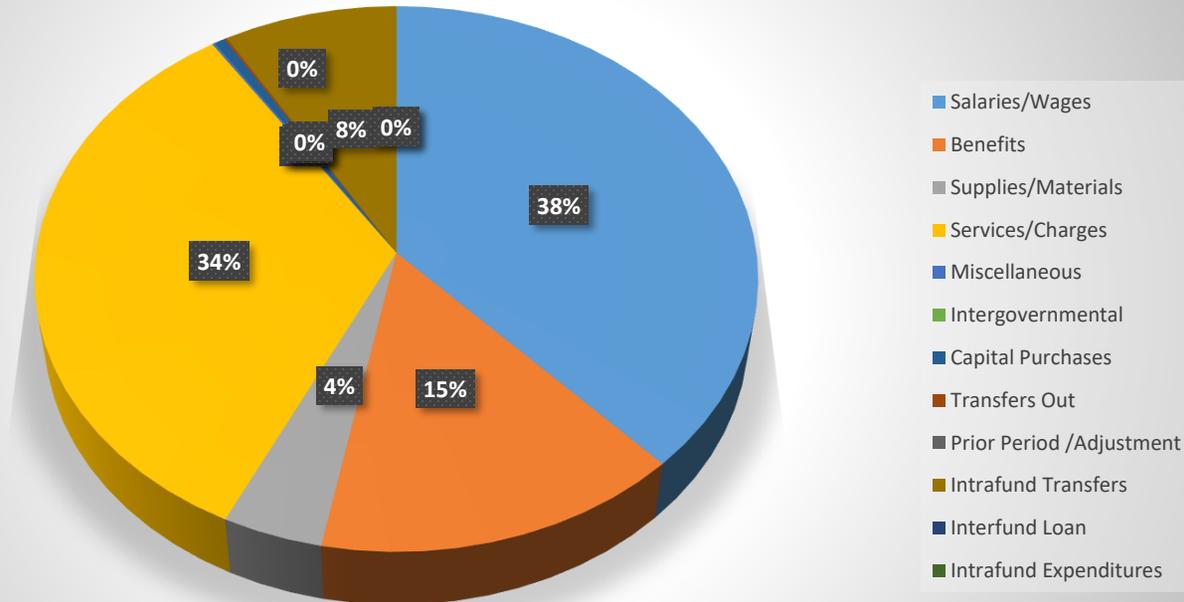
CURRENT EXPENSE/GENERAL FUND

EXPENSES BY OBJECT CODE

AS OF 04/30/2023 (33.33%)

Expenses	2023 Actual	2022 Actual	2023 % of 2023	2023 vs 2022	2023 vs 2022 %
			Total	Difference	Difference
Salaries/Wages	2,902,484	2,552,317	37.94%	350,167	114%
Benefits	1,154,674	974,154	15.09%	180,520	119%
Supplies/Materials	314,533	204,388	4.11%	110,145	154%
Services/Charges	2,565,819	2,378,442	33.54%	187,377	108%
Miscellaneous	10,085	210,399	0.13%	(200,314)	5%
Intergovernmental	-	-	0.00%	-	0%
Capital Purchases	40,545	2,603	0.53%	37,942	0%
Transfers Out	10,000	100,000	0.13%	(90,000)	10%
Prior Period /Adjustment	-	-	0.00%	-	0%
Intrafund Transfers	651,891	3,497,974	8.52%	(2,846,083)	-
Interfund Loan	-	-	0.00%	-	0%
Intrafund Expenditures	-	-	0.00%	-	0%
Total CE/General Fund Expenses	7,650,031	9,920,277	100%	(2,270,246)	77%

2023 Expenses by Object Code



**CURRENT EXPENSE/GENERAL FUND
EXPENSES BY OBJECT CODE DETAIL
AS OF 04/30/2023 (33.33%)**

	Budget	Actual	% of Budget	% of Total Actual
Salaries/Wages	9,915,777	2,837,042	29%	37.09%
Salaries /Wages- Overtime	294,588	65,442	22%	0.86%
Benefits	3,952,449	1,154,674	29%	15.09%
Operating Supplies/Materials	630,845	182,521	29%	2.39%
Fuel	198,450	36,409	18%	0.48%
Items Purchased for Inventory or Resale	17,830	4,665	26%	0.06%
Small Tools & Equipment	360,550	90,934	25%	1.19%
Services/Professional Services	4,255,690	1,123,117	26%	14.68%
Communications	217,080	90,967	42%	1.19%
Travel	131,319	14,247	11%	0.19%
Advertising	28,235	5,033	18%	0.07%
Rentals & Leases	291,235	84,864	29%	1.11%
Insurance/Bonds	990,125	1,011,654	102%	13.22%
Public Utilities	262,000	93,082	36%	1.22%
Repairs & Maintenance	259,950	142,857	55%	1.87%
Miscellaneous	65,000	10,087	16%	0.13%
Intergovernmental Services/Payments	600	-	0%	0.00%
Interfund Transfers	-	10,000	0%	0.13%
Intrafund Transfers	893692	651,891		8.52%
Interfund Loan	-	-	0%	0.00%
Capital Outlay	210,000	40,545	19%	0.53%
Prior Period Adjustments	-		0%	0.00%
Intrafund Payments	500	-	0%	0.00%
Ending Fund Balance	8,692,210	-	0%	0.00%
Current Expense Expenditure Totals	31,668,125	7,650,031	24%	100.00%
Current Expense Less End. Fund Bal.	22,975,915	7,650,031	33%	

**CURRENT EXPENSE/GENERAL FUND
SALARIES AND BENEFITS BY DEPARTMENT
AS OF 04/30/2023 (33.33%)**

	Budget	Actual	% of Budget
009 - Commissioners	452,620	144,002	32%
010 - General Government	93,467	28,150	30%
012 - Admin Services	489,592	154,456	32%
013- Human Resources	383,350	119,229	31%
020 - Superior Court	204,989	68,483	33%
030- District Court	966,507	240,817	25%
031-Probation	457,381	107,186	23%
040- Clerk	361,771	117,103	32%
050 - Treasurer	504,751	149,281	30%
060 - Auditor	774,964	234,694	30%
080 - Assessor	583,608	170,450	29%
100 - Prosecuting Attorney	1,064,500	330,398	31%
120 - Facilities Management	447,619	144,061	32%
140 - Sheriff	4,126,500	1,150,029	28%
170 - Juvenile Services	503,725	141,550	28%
200 - Weed Control	97,419	30,475	31%
220 - Coroner	165,300	49,626	30%
240 - County Extension	120,538	36,197	30%
260 - Emergency Management	239,073	74,538	31%
280 - Public Health	1,056,233	285,864	27%
300 - Fair	312,677	60,016	19%
310- Parks and Recreation	279,930	82,515	29%
320 - Information Technology	476,300	138,038	29%
Current Expense Expenditure Totals	14,162,814	4,057,158	29%

**NON-CURRENT EXPENSE
SALARIES AND BENEFITS BY FUND
AS OF 04/30/2023 (33.33%)**

	Budget	Actual	% of Budget
102 - Building and Development	141,750	43,095	30%
103 - Countywide Planning	257,800	79,606	31%
104 - Developmental Services	151,503	45,004	30%
108-Veterans Relief	36,986	5,281	14%
110 - County Road	5,995,500	1,624,806	27%
117 - Boating Safety	64,000	331	1%
122 - Sheriff K-9 Unit	1,000	-	0%
123 - Paths and Trails	46,282	11,866	26%
126 - Treasurer M&O	12,600	-	0%
127 - Quad-City Task Force	75,500	24,220	32%
128 - Crime Victims/Witness	156,192	54,905	35%
132-Auditor's Document Preservation	2,000	-	0%
134 - Elections Reserve	68,022	9,637	14%
135 - Prosecutor STOP Grant	16,119	7,141	44%
138 - Federal Equitable Sharing	5,000	-	0%
143 - Trial Court Improvement	5,000	198	4%
144 - Emergency Communication	350,956	114,366	33%
146-ARPA	37,150	285,499	769%
400 - Solid Waste	1,167,750	272,770	23%
410 - Solid Waste Reserve	22,500	-	0%
501 - Equipment Rental & Revolving	1,056,100	265,005	25%
511 - Unemployment Insurance	10,000	1,092	11%
Non-CE Expenditure Totals	9,679,710	2,844,822	29%

Cash & Investment Trends - April					
	April 2023	April 2022	April 2021	April 2020	April 2019
001 Current Expense	12,620,067	11,421,379	13,040,065	12,876,381	11,033,252
102 Building & Development	70,059	78,268	126,077	57,488	72,080
103 CW Planning	120,210	42,908	59,327	59,584	96,620
110 County Road	7,816,992	6,749,767	5,844,914	5,198,705	5,020,247
112 Public Facilities	1,956,343	1,572,803	4,270,793	3,693,542	3,706,417
133 Commissioners Special Revenue	285,011	285,064	342,608	609,664	529,579
144 Emergency Communications	1,712,756	1,019,394	755,151	813,651	896,351
146 American Rescue Plan Act	1,933,882	480,654	-	-	-
100 Special Revenue Other	4,289,440	3,942,909	3,473,450	2,886,344	3,046,696
200 Debt Service	83,446	83,445	112,366	366,145	366,145
300 Capital Projects	1,356,120	2,011,397	2,620,195	1,963,337	3,076,196
400 Solid Waste	3,941,559	3,708,423	2,901,927	3,118,687	2,741,193
410 Solid Waste Reserve	2,233,084	2,053,205	1,891,970	1,742,285	1,619,666
501 ER&R	2,118,288	2,665,189	2,588,230	2,556,499	2,788,898
511 Unemployment	152,182	153,288	154,071	175,281	197,846
515 IT - dissolved 2019	-	-	-		307,843
TOTAL	40,689,439	36,268,093	38,181,144	36,117,593	35,499,029