

WHITMAN COUNTY MONTHLY FINANCIAL REPORT

August 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 08/31/2023 (66.7%)								
	Revenue			%	Expenditures			%
Department	2023 Budget	2023 Actual	Remaining	Collected	2023 Budget	2023 Actual	Remaining	Expended
Beginning Fund Balance	11,276,431	-	11,276,431				-	0.00%
Prior Period Adjustment	-	(85,809)		0.00%				
BoCC	-	-	-	0.00%	472,320	300,842	171,478	63.69%
General Government	2,541,751	1,148,533	1,393,218	45.19%	4,511,159	2,520,398	1,990,761	55.87%
Administrative Services	823,821	533,246	290,575	64.73%	848,592	522,739	325,853	61.60%
Human Resources	-	-	-	0.00%	389,420	245,733	143,687	63.10%
Superior Court	84,101	102,129	(18,028)	121.44%	329,696	202,702	126,994	61.48%
District Court	546,672	499,398	47,274	91.35%	1,041,307	560,414	480,893	53.82%
Probation	492,000	140,198	351,802	28.50%	776,370	299,885	476,485	38.63%
Clerk	161,138	115,565	45,573	71.72%	429,771	264,713	165,058	61.59%
Treasurer	11,988,343	8,988,584	2,999,759	74.98%	562,751	311,940	250,811	55.43%
Auditor	929,200	587,933	341,267	63.27%	1,064,714	604,758	459,956	56.80%
Assessor	-	-	-	-	617,308	357,919	259,389	57.98%
Prosecuting Attorney	113,585	72,058	41,527	63.44%	1,126,630	722,869	403,761	64.16%
Child Support Enforcement	-	-	-	0.00%	-	-	-	0.00%
Facilities Management	-	58	(58)	0.00%	848,819	557,970	290,849	65.73%
Sheriff	630,000	355,482	274,518	56.43%	5,178,000	2,857,324	2,320,676	55.18%
Juvenile	137,487	55,942	81,545	40.69%	731,648	443,555	288,093	60.62%
Weed	1,485	-	1,485	0.00%	114,529	70,684	43,845	61.72%
Coroner	5,600	18,198	(12,598)	324.96%	238,980	152,465	86,515	63.80%
Extension	400	1,387	(987)	346.75%	183,704	86,093	97,611	46.87%
Emergency Management	327,661	295,174	32,487	90.09%	367,073	200,226	166,847	54.55%
Health	1,846,587	2,152,553	(305,966)	116.57%	1,772,504	1,355,938	416,566	76.50%
Fair	504,800	286,122	218,678	56.68%	778,977	456,970	322,007	58.66%
Parks & Rec	180,000	14,821	165,179	8.23%	457,280	250,254	207,026	54.73%
IT	-	23	-	0.00%	1,057,300	869,130	834,517	82.20%
Ending Fund Balance	-	-	-	0.00%	8,692,210	-	8,692,210	0.00%
TOTALS	32,591,062	15,281,595	17,223,681	46.89%	32,591,062	14,215,521	18,375,541	43.62%
TOTALS w/o Budget Balance	21,314,631	19,352,780	17,223,681	72%	23,898,852	14,215,521	9,683,331	59.48%

**CURRENT EXPENSE & COUNTY-WIDE
CASH AND DEBT
AS OF 08/31/2023**

CASH/INVESTMENTS

Current Expense/General Fund

	August 2023	August 2022	August 2021	August 2020	August 2019
Cash	9,960,048	7,527,181	9,207,424	8,698,971	9,382,745
Reserve (Investment)	2,819,029	2,819,029	2,819,029	2,819,029	1,419,029
Total Current Expense Cash & Investments	12,779,077	10,346,210	12,026,453	11,518,000	10,801,774

County-Wide

	August 2023	August 2022	August 2021	August 2020	August 2019
Cash	27,363,174	28,812,761	31,876,223	24,736,194	27,241,470
Investments	10,712,742	7,659,125	7,478,844	8,228,113	6,697,859
Total County-Wide Cash & Investments	38,075,916	36,471,886	39,355,067	32,964,307	33,939,329

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	\$ 1,167,393	3/31/2031
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Revenue Obligations

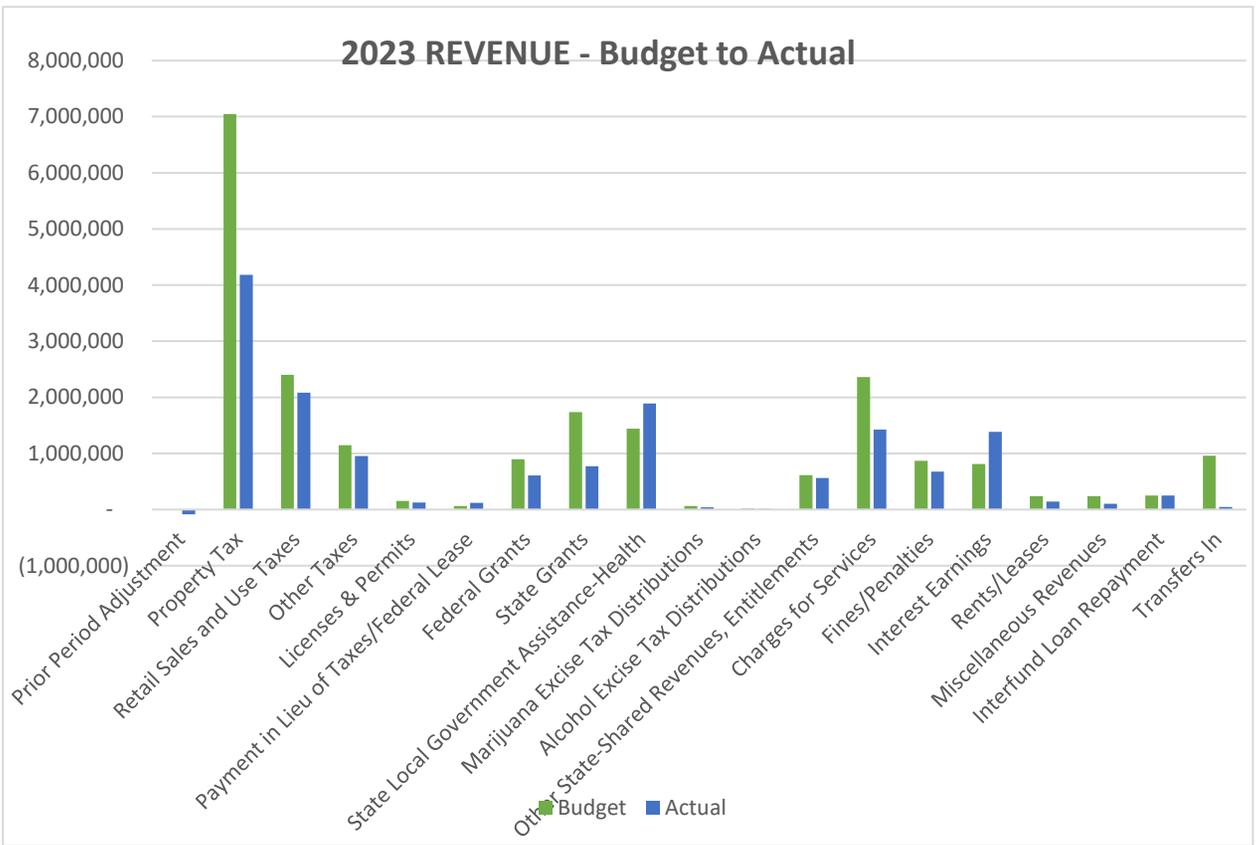
Solid Waste Revenue Bond, Principal Only	\$ 117,073	12/20/2023
Compensated Balances-County-Wide	\$ 1,016,831	as of 07/31/2023
Landfill Closure and Post Closure	\$ 1,986,323	
Emergency Comm Capital Lease	\$ 394,134	7/20/2025

Total County-Wide Debt	\$ 5,182,454	
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**CURRENT EXPENSE/GENERAL FUND
REVENUES BY CATEGORY
AS OF 08/31/2023 (66.7%)**

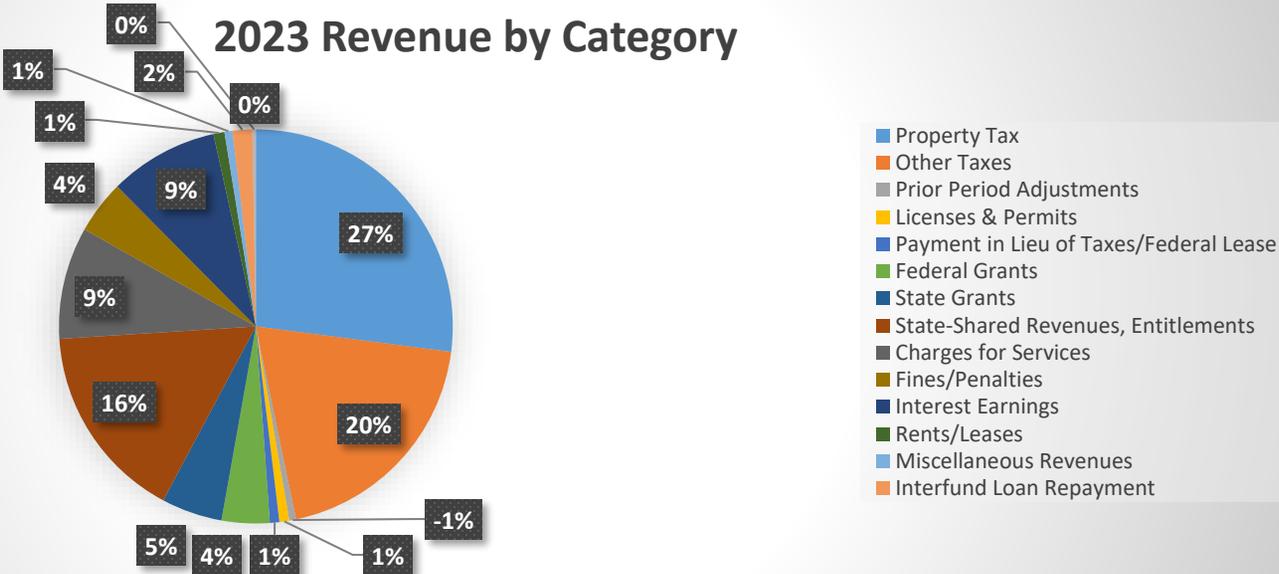
Revenue	Budget	Actual	% received
Beginning Fund Balance	11,276,431	-	0.00%
Prior Period Adjustment	-	(85,809)	0.00%
Property Tax	7,048,343	4,182,304	59.34%
Retail Sales and Use Taxes	2,400,000	2,082,442	86.77%
Other Taxes	1,145,000	956,085	83.50%
Licenses & Permits	156,100	125,321	80.28%
Payment in Lieu of Taxes/Federal Lease	64,000	120,269	187.92%
Federal Grants	895,543	607,466	67.83%
State Grants	1,737,930	771,687	44.40%
State Local Government Assistance-Health	1,439,355	1,888,855	131.23%
Marijuana Excise Tax Distributions	65,000	40,482	62.28%
Alcohol Excise Tax Distributions	18,000	13,525	75.14%
Other State-Shared Revenues, Entitlements	614,881	560,411	91.14%
Charges for Services	2,360,156	1,421,863	60.24%
Fines/Penalties	870,000	675,869	77.69%
Interest Earnings	812,551	1,384,959	170.45%
Rents/Leases	238,735	140,856	59.00%
Miscellaneous Revenues	237,400	100,950	42.52%
Interfund Loan Repayment	249,825	249,825	100.00%
Transfers In	961,812	44,235	4.60%
Insurance Recoveries	-	-	-
Total CE/General Fund Revenue	32,591,062	15,281,595	46.89%
TOTALS LESS BEG. FUND BALANCE	21,314,631	15,281,595	72%

2023 REVENUE - Budget to Actual



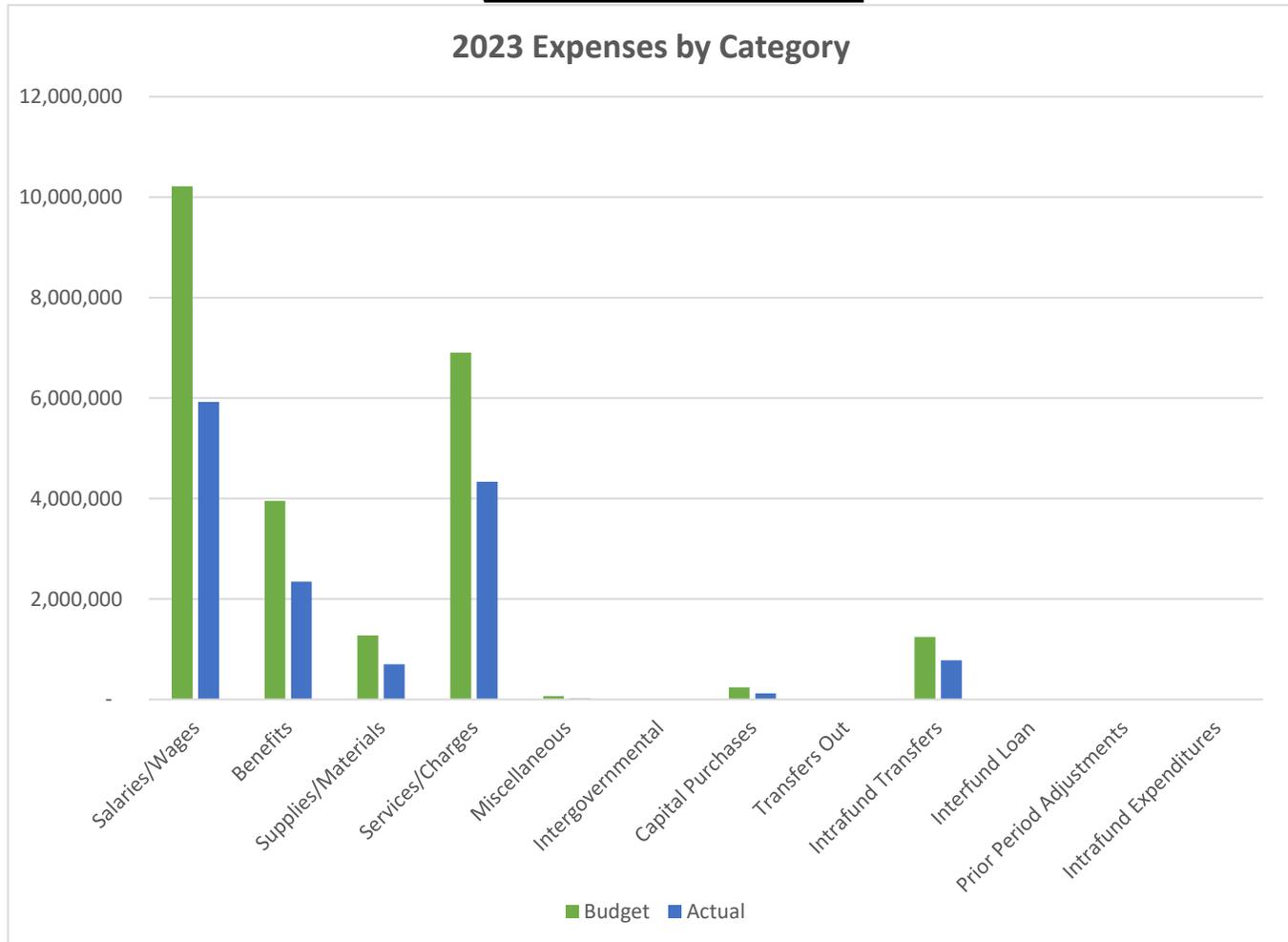
**CURRENT EXPENSE/GENERAL FUND
REVENUES BY CATEGORY
AS OF 08/31/2023 (66.7%)**

	2023 Actual	2022 Actual	2023 % of 2023 Total	2023 vs 2022 Difference
Property Tax	4,182,304	4,387,180	27.37%	(204,876)
Other Taxes	3,038,527	2,673,235	19.88%	365,292
Prior Period Adjustments	(85,809)	-	-0.56%	(85,809)
Licenses & Permits	125,321	116,317	0.82%	9,004
Payment in Lieu of Taxes/Federal Lease	120,269	63,814	0.79%	56,455
Federal Grants	607,466	512,821	3.98%	94,645
State Grants	771,687	443,542	5.05%	328,145
State-Shared Revenues, Entitlements	2,503,273	1,445,145	16.38%	1,058,128
Charges for Services	1,421,863	1,417,947	9.30%	3,916
Fines/Penalties	675,869	569,437	4.42%	106,432
Interest Earnings	1,384,959	226,343	9.06%	1,158,616
Rents/Leases	140,856	142,778	0.92%	(1,922)
Miscellaneous Revenues	100,950	310,784	0.66%	(209,834)
Interfund Loan Repayment	249,825	249,476	1.63%	349
Transfers In	44,235	192,191	0.29%	(147,956)
Insurance Recoveries	-	-	0.00%	-
Total CE/General Fund Revenue	15,281,595	12,751,010	100.00%	2,530,585



**CURRENT EXPENSE/GENERAL FUND
EXPENSES BY CATEGORY
AS OF 08/31/2023 (66.7%)**

Expenses	Budget	Actual	% spent
Salaries/Wages	10,216,950	5,925,933	58.00%
Benefits	3,953,301	2,344,499	59.30%
Supplies/Materials	1,276,600	698,167	54.69%
Services/Charges	6,902,209	4,333,310	62.78%
Miscellaneous	65,000	14,793	22.76%
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%
Total CE/General Fund Expenses	32,591,062	14,215,521	43.62%
TOTAL less End. Fund Balance	23,898,852	14,215,521	59.48%



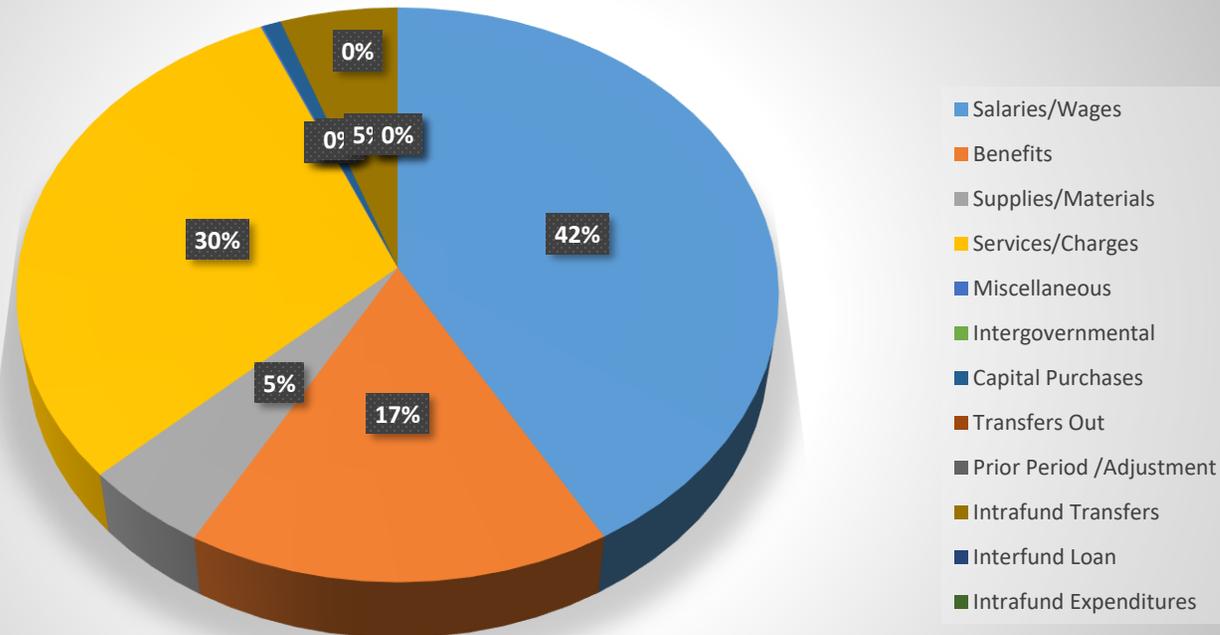
CURRENT EXPENSE/GENERAL FUND

EXPENSES BY OBJECT CODE

AS OF 08/31/2023 (66.7%)

Expenses	2023 Actual	2022 Actual	2023 % of 2023 Total	2023 vs 2022 Difference	2023 vs 2022 % increase/decrease
Salaries/Wages	5,925,933	5,115,653	41.69%	810,280	16%
Benefits	2,344,499	1,950,181	16.49%	394,318	20%
Supplies/Materials	698,167	540,953	4.91%	157,214	29%
Services/Charges	4,333,310	3,684,989	30.48%	648,321	18%
Miscellaneous	14,793	237,467	0.10%	(222,674)	-94%
Intergovernmental	-	-	0.00%	-	0%
Capital Purchases	121,528	21,132	0.85%	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	4,430,847	5.47%	(3,653,556)	-82%
Interfund Loan	-	-	0.00%	-	0%
Intrafund Expenditures	-	-	0.00%	-	0%
Total CE/General Fund Expenses	14,215,521	16,187,848	100%	(1,972,327)	-12%

2023 Expenses by Object Code



**CURRENT EXPENSE/GENERAL FUND
EXPENSES BY OBJECT CODE DETAIL
AS OF 08/31/2023 (66.7%)**

	Budget	Actual	% of Budget	% of Total Actual
Salaries/Wages	9,920,862	5,802,867	58%	40.82%
Salaries /Wages- Overtime	296,088	123,067	42%	0.87%
Benefits	3,953,301	2,344,499	59%	16.49%
Operating Supplies/Materials	684,770	390,757	57%	2.75%
Fuel	198,450	87,008	44%	0.61%
Items Purchased for Inventory or Resale	17,830	9,200	52%	0.06%
Small Tools & Equipment	375,550	211,201	56%	1.49%
Services/Professional Services	4,411,765	2,401,329	54%	16.89%
Communications	217,080	132,837	61%	0.93%
Travel	131,819	62,896	48%	0.44%
Advertising	28,235	13,216	47%	0.09%
Rentals & Leases	291,235	177,851	61%	1.25%
Insurance/Bonds	1,030,125	1,026,925	100%	7.22%
Public Utilities	262,000	193,858	74%	1.36%
Repairs & Maintenance	529,950	324,398	61%	2.28%
Miscellaneous	65,000	14,794	23%	0.10%
Intergovernmental Services/Payments	600	-	0%	0.00%
Interfund Transfers	-	-	0%	0.00%
Intrafund Transfers	9,935,902	777,290		5.47%
Interfund Loan	-	-	0%	0.00%
Capital Outlay	240,000	121,528	51%	0.85%
Prior Period Adjustments	-	-	0%	0.00%
Intrafund Payments	500	-	0%	0.00%
Ending Fund Balance	-	-	0%	0.00%
Current Expense Expenditure Totals	32,591,062	14,215,521	44%	100.00%
Current Expense Less End. Fund Bal.	32,591,062	14,215,521	44%	

**CURRENT EXPENSE/GENERAL FUND
SALARIES AND BENEFITS BY DEPARTMENT
AS OF 08/31/2023 (66.7%)**

	Budget	Actual	% of Budget
009 - Commissioners	452,620	289,120	64%
010 - General Government	93,467	41,669	45%
012 - Admin Services	489,592	313,179	64%
013- Human Resources	383,350	242,502	63%
020 - Superior Court	212,426	136,461	64%
030- District Court	966,507	490,004	51%
031-Probation	457,381	252,261	55%
040- Clerk	361,771	236,230	65%
050 - Treasurer	504,751	287,252	57%
060 - Auditor	774,964	468,343	60%
080 - Assessor	583,608	342,671	59%
100 - Prosecuting Attorney	1,064,500	682,560	64%
120 - Facilities Management	447,619	283,269	63%
140 - Sheriff	4,126,500	2,302,019	56%
170 - Juvenile Services	503,725	291,180	58%
200 - Weed Control	97,419	61,544	63%
220 - Coroner	165,300	101,021	61%
240 - County Extension	120,538	73,390	61%
260 - Emergency Management	239,073	151,521	63%
280 - Public Health	1,056,233	599,072	57%
300 - Fair	312,677	161,582	52%
310- Parks and Recreation	279,930	168,800	60%
320 - Information Technology	476,300	294,782	62%
Current Expense Expenditure Totals	14,170,251	8,270,432	58%

**NON-CURRENT EXPENSE
SALARIES AND BENEFITS BY FUND
AS OF 08/31/2023 (66.7%)**

	Budget	Actual	% of Budget
102 - Building and Development	141,750	82,986	59%
103 - Countywide Planning	257,800	156,371	61%
104 - Developmental Services	151,503	94,049	62%
108-Veterans Relief	36,986	13,248	36%
110 - County Road	5,995,500	3,326,088	55%
117 - Boating Safety	64,000	42,472	66%
122 - Sheriff K-9 Unit	1,000	-	0%
123 - Paths and Trails	46,282	31,076	67%
126 - Treasurer M&O	12,600	-	0%
127 - Quad-City Task Force	75,500	48,665	64%
128 - Crime Victims/Witness	156,192	110,872	71%
132-Auditor's Document Preservation	2,000	-	0%
134 - Elections Reserve	68,022	20,698	30%
135 - Prosecutor STOP Grant	16,119	15,302	95%
138 - Federal Equitable Sharing	5,000	-	0%
143 - Trial Court Improvement	5,000	637	13%
144 - Emergency Communication	350,956	231,411	66%
146-ARPA	37,150	293,466	790%
400 - Solid Waste	1,167,750	566,133	48%
410 - Solid Waste Reserve	22,500	-	0%
501 - Equipment Rental & Revolving	1,056,100	523,546	50%
511 - Unemployment Insurance	10,000	1,338	13%
Non-CE Expenditure Totals	9,679,710	5,558,358	57%

Cash & Investment Trends - August					
	August 2023	August 2022	August 2021	August 2020	August 2019
001 Current Expense	12,777,781	10,346,210	12,026,453	11,518,000	10,801,774
102 Building & Development	77,537	88,200	110,844	50,362	64,598
103 CW Planning	176,907	54,333	116,873	93,647	52,282
110 County Road	5,262,123	6,071,218	4,736,697	4,019,311	4,272,350
112 Public Facilities	2,295,905	1,835,916	2,382,879	3,817,198	3,909,332
133 Commissioners Special Revenue	285,064	285,064	342,608	609,664	459,664
144 Emergency Communications	1,353,101	944,373	693,804	495,789	468,595
146 American Rescue Plan Act	1,924,787	3,025,468	4,866,058	-	-
100 Special Revenue Other	4,447,781	4,062,305	3,620,236	3,205,899	2,877,234
200 Debt Service	83,446	83,445	112,364	322,700	322,700
300 Capital Projects	1,333,108	977,561	2,377,610	1,739,661	2,600,132
400 Solid Waste	3,324,455	3,990,361	2,971,701	3,154,443	3,235,095
410 Solid Waste Reserve	2,309,378	2,102,224	1,965,015	1,782,775	1,643,996
501 ER&R	2,272,608	2,451,934	2,878,357	1,986,561	3,044,349
511 Unemployment	151,935	153,274	153,568	168,297	187,228
515 IT - dissolved 2019	-	-	-		-
TOTAL	38,075,916	36,471,886	39,355,067	32,964,307	33,939,329