

WHITMAN COUNTY MONTHLY FINANCIAL REPORT

February 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 02/28/2023 (16.7%)								
	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%		8,692,210		
BoCC	-	-	-	0.00%	472,320	72,132	400,188	15.27%
General Government	2,541,751	318,436	2,223,315	12.53%	4,121,159	1,745,484	2,375,675	42.35%
Administrative Services	823,821	149,638	674,183	18.16%	848,592	111,893	736,699	13.19%
Human Resources	-	-	-	0.00%	389,420	60,450	328,970	15.52%
Superior Court	73,256	25,003	48,253	34.13%	322,259	49,454	272,805	15.35%
District Court	546,672	133,177	413,495	24.36%	1,041,307	139,781	901,526	13.42%
Probation	492,000	173,500	318,500	0.00%	776,370	51,071	725,299	0.00%
Clerk	163,638	34,443	129,195	21.05%	424,271	64,698	359,573	15.25%
Treasurer	11,601,843	1,171,274	10,430,569	10.10%	562,751	93,436	469,315	16.60%
Auditor	929,200	196,481	732,719	21.15%	1,064,714	175,728	888,986	16.50%
Assessor	-	-	-	-	617,308	87,901	529,407	14.24%
Prosecuting Attorney	113,585	17,481	96,104	15.39%	1,126,630	165,316	961,314	14.67%
Child Support Enforcement	-	-	-	0.00%	-	-	-	0.00%
Facilities Management	-	30	(30)	0.00%	848,819	158,417	690,402	18.66%
Sheriff	630,000	64,231	565,769	10.20%	5,178,000	705,186	4,472,814	13.62%
Juvenile	137,487	13,337	124,150	9.70%	731,648	105,694	625,954	14.45%
Weed	1,485	-	1,485	0.00%	114,529	16,848	97,681	14.71%
Coroner	5,600	5,133	467	91.66%	238,980	34,843	204,137	14.58%
Extension	400	139	261	34.75%	183,704	17,989	165,715	9.79%
Emergency Management	77,000	254,131	(177,131)	330.04%	367,073	41,240	325,833	11.23%
Health	1,596,587	692,597	903,990	43.38%	1,522,504	205,941	1,316,563	13.53%
Fair	234,800	10,899	223,901	4.64%	508,977	90,014	418,963	17.69%
Parks & Rec	180,000	342	179,658	0.19%	457,280	47,490	409,790	10.39%
IT	-	-	-	0.00%	1,057,300	217,296	834,517	20.55%
Ending Fund Balance	-	-	-	0.00%	8,069,910	-	8,069,910	0.00%
TOTALS	31,668,125	3,260,272	28,407,853	10.30%	31,668,125	4,458,302	27,209,823	14.08%
TOTALS w/o Budget Balance	20,149,125	19,352,780	28,407,853	16%	22,975,915	4,458,302	18,517,613	19.40%

**CURRENT EXPENSE & COUNTY-WIDE
CASH AND DEBT
AS OF 02/28/2023**

CASH/INVESTMENTS

Current Expense/General Fund

	February 2023	February 2022	February 2021	February 2020	February 2019
Cash	7,680,157	6,067,554	7,596,107	8,520,073	7,287,594
Reserve (Investment)	2,819,029	2,819,029	2,819,029	1,619,029	1,419,029
Total Current Expense Cash & Investments	10,499,186	8,886,583	10,415,136	10,139,102	8,706,623

County-Wide

	February 2023	February 2022	February 2021	February 2020	February 2019
Cash	27,830,081	25,825,378	25,403,333	25,263,461	27,995,121
Investments	8,309,000	7,661,623	7,486,027	7,186,510	4,613,836
Total County-Wide Cash & Investments	36,139,081	33,487,001	32,889,360	32,449,971	32,608,957

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

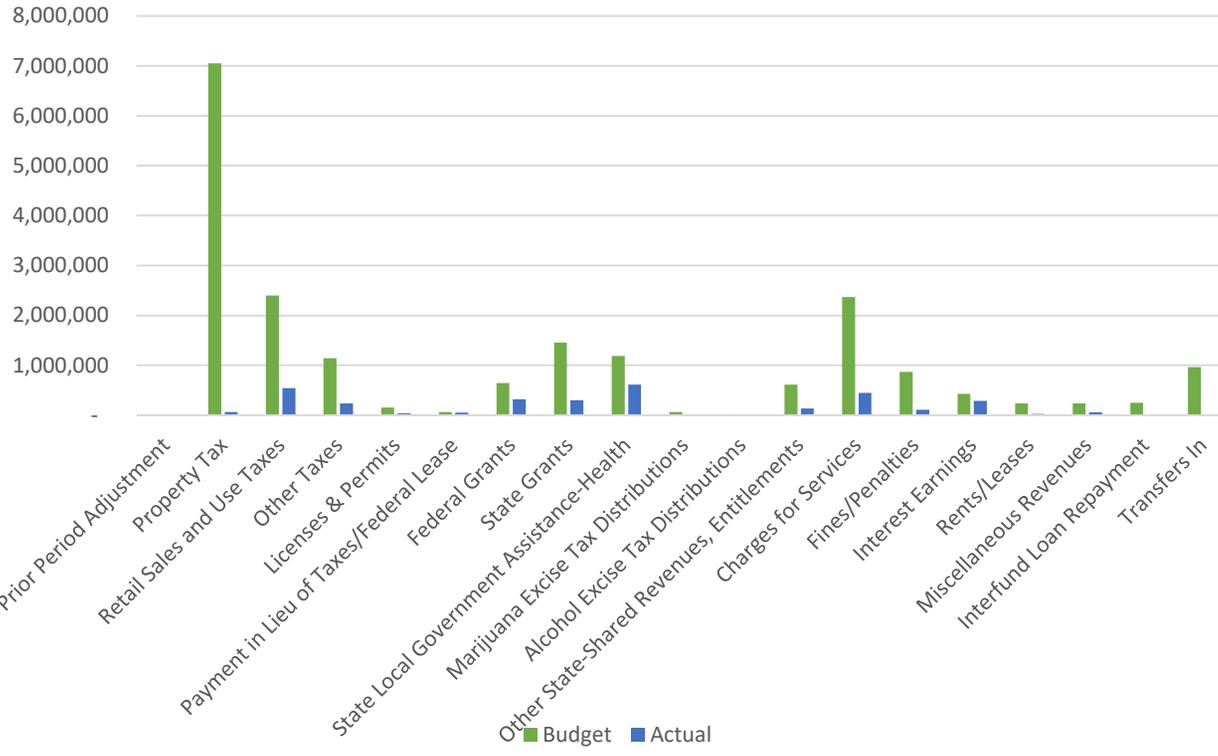
Solid Waste Revenue Bond, Principal Only	\$ 233,376	12/20/2023
Compensated Balances-County-Wide	\$ 983,565	as of 02/28/2023
Landfill Closure and Post Closure	\$ 1,885,190	
Emergency Comm Capital Lease	\$ 580,950	7/20/2025

Total County-Wide Debt \$ **5,664,443**

**CURRENT EXPENSE/GENERAL FUND
REVENUES BY CATEGORY
AS OF 02/28/2023(16.7%)**

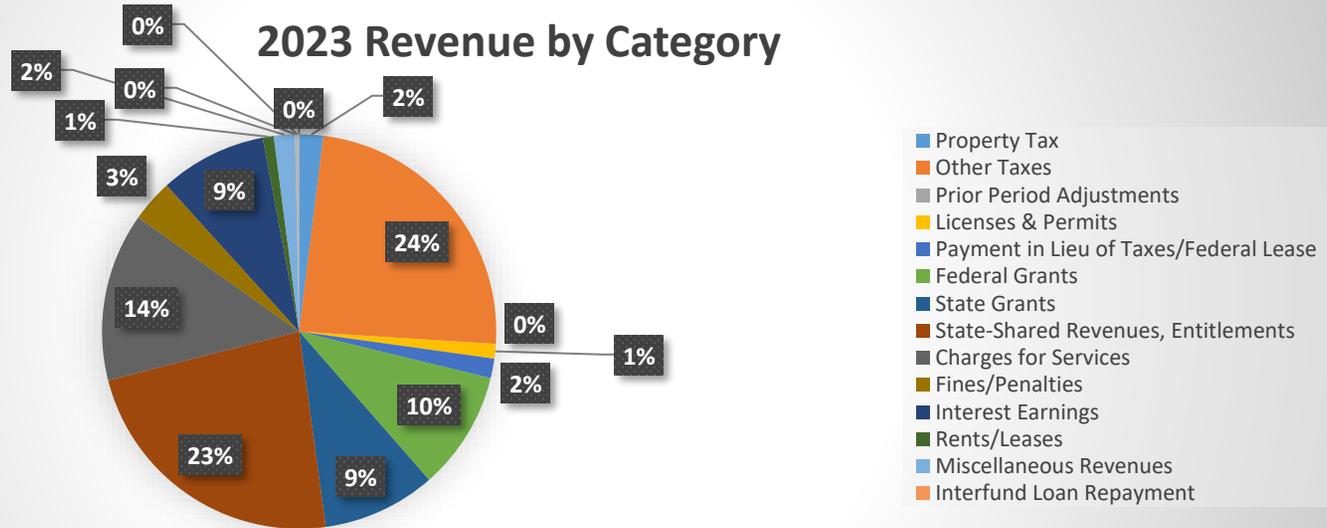
Revenue	Budget	Actual	% received
Beginning Fund Balance	11,519,000	-	0.00%
Prior Period Adjustment	-	-	0.00%
Property Tax	7,048,343	64,414	0.91%
Retail Sales and Use Taxes	2,400,000	543,955	22.66%
Other Taxes	1,145,000	239,437	20.91%
Licenses & Permits	156,100	39,033	25.01%
Payment in Lieu of Taxes/Federal Lease	64,000	52,133	81.46%
Federal Grants	644,882	317,770	49.28%
State Grants	1,457,085	302,828	20.78%
State Local Government Assistance-Health	1,189,355	615,678	51.77%
Marijuana Excise Tax Distributions	65,000	-	0.00%
Alcohol Excise Tax Distributions	18,000	4,239	23.55%
Other State-Shared Revenues, Entitlements	614,881	135,800	22.09%
Charges for Services	2,365,156	449,926	19.02%
Fines/Penalties	866,500	112,829	13.02%
Interest Earnings	427,051	285,563	66.87%
Rents/Leases	238,735	29,492	12.35%
Miscellaneous Revenues	237,400	56,612	23.85%
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	3,260,272	10.30%
TOTALS LESS BEG. FUND BALANCE	20,149,125	3,260,272	16%

2023 REVENUE - Budget to Actual



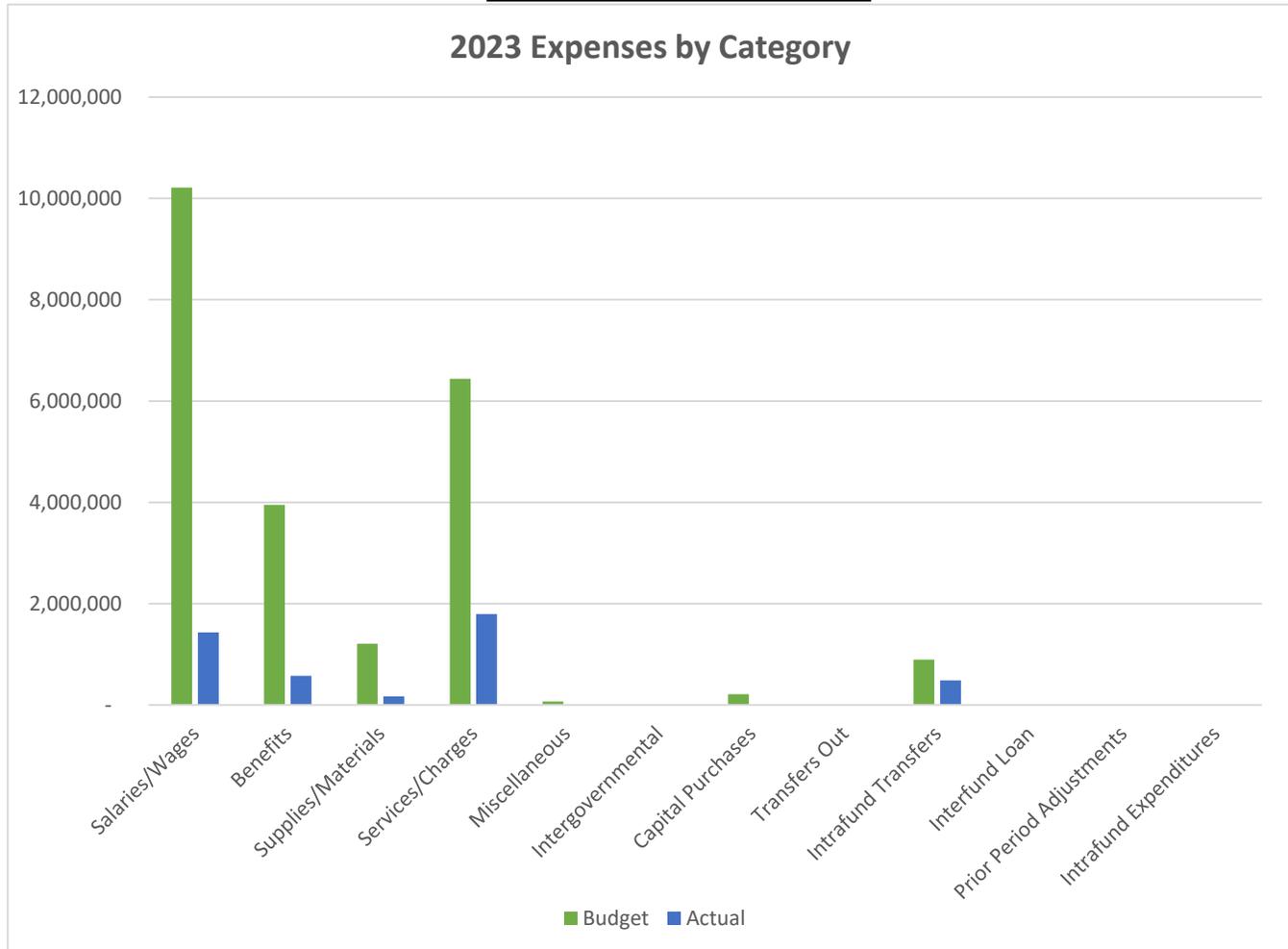
**CURRENT EXPENSE/GENERAL FUND
REVENUES BY CATEGORY/16.7% of TOTAL
AS OF 02/28/2023**

	2023 Actual	2022 Actual	2023 % of 2023	2023 vs 2022
			Total	Difference
Property Tax	64,414	49,338	1.98%	15,076
Other Taxes	783,392	676,756	24.03%	106,636
Prior Period Adjustments	-	-	0.00%	-
Licenses & Permits	39,033	57,974	1.20%	(18,941)
Payment in Lieu of Taxes/Federal Lease	52,133	-	1.60%	52,133
Federal Grants	317,770	207,839	9.75%	109,931
State Grants	302,828	28,230	9.29%	274,598
State-Shared Revenues, Entitlements	755,717	535,978	23.18%	219,739
Charges for Services	449,926	381,369	13.80%	68,557
Fines/Penalties	112,829	101,246	3.46%	11,583
Interest Earnings	285,563	14,074	8.76%	271,489
Rents/Leases	29,492	31,191	0.90%	(1,699)
Miscellaneous Revenues	56,612	30,661	1.74%	25,951
Interfund Loan Repayment	-	-	0.00%	-
Transfers In	10,563	-	0.32%	10,563
Insurance Recoveries	-	-	0.00%	-
Total CE/General Fund Revenue	3,260,272	2,114,656	100.00%	1,145,616



**CURRENT EXPENSE/GENERAL FUND
EXPENSES BY CATEGORY
AS OF 02/28/2023 (16.7%)**

Expenses	Budget	Actual	% spent
Salaries/Wages	10,210,365	1,432,736	14.03%
Benefits	3,952,449	573,950	14.52%
Supplies/Materials	1,207,675	168,656	13.97%
Services/Charges	6,435,634	1,795,070	27.89%
Miscellaneous	65,000	2,890	4.45%
Intergovernmental	600	-	0.00%
Capital Purchases	210,000	-	0.00%
Transfers Out	-	-	0.00%
Intrafund Transfers	893,692	485,000	54.27%
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	4,458,302	14.08%
TOTAL less End. Fund Balance	22,975,915	4,458,302	19.40%

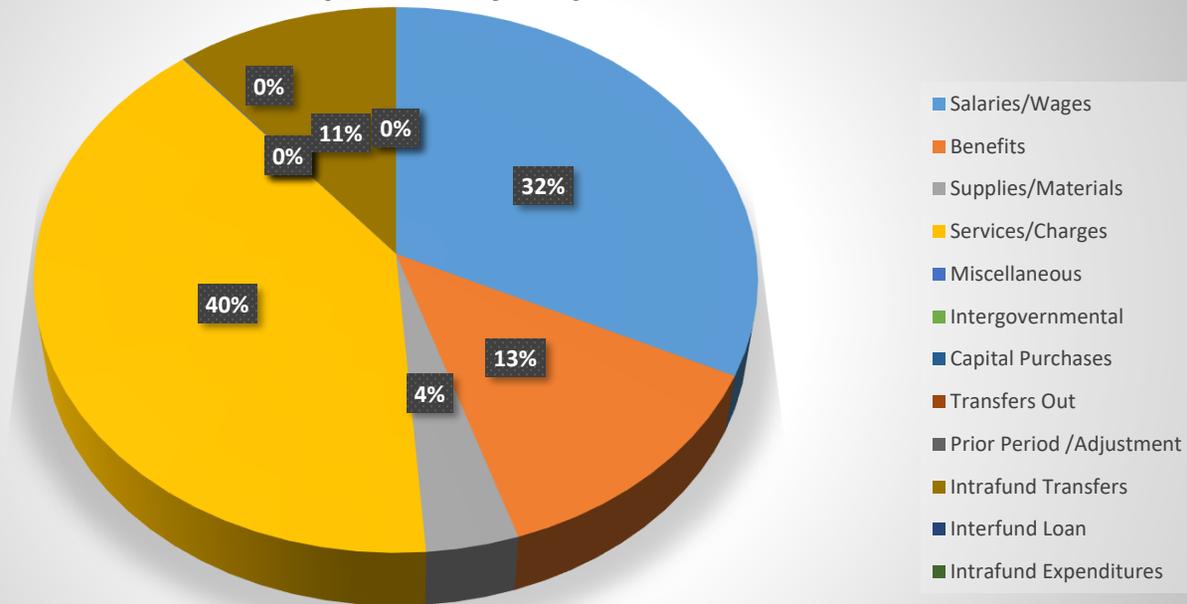


CURRENT EXPENSE/GENERAL FUND

EXPENSES BY OBJECT CODE AS OF 02/28/2023 (16.7%)

Expenses	2023 Actual	2022 Actual	2023 % of 2023 Total	2023 vs 2022 Difference	2023 vs 2022 % Difference
Salaries/Wages	1,432,736	1,268,293	32.14%	164,443	113%
Benefits	573,950	483,594	12.87%	90,356	119%
Supplies/Materials	168,656	86,240	3.78%	82,416	196%
Services/Charges	1,795,070	1,681,970	40.26%	113,100	107%
Miscellaneous	2,890	89,945	0.06%	(87,055)	3%
Intergovernmental	-	-	0.00%	-	0%
Capital Purchases	-	2,603	0.00%	(2,603)	0%
Transfers Out	-	100,000	0.00%	(100,000)	0%
Prior Period /Adjustment	-	-	0.00%	-	0%
Intrafund Transfers	485,000	3,497,973	10.88%	(3,012,973)	-
Interfund Loan	-	-	0.00%	-	0%
Intrafund Expenditures	-	-	0.00%	-	0%
Total CE/General Fund Expenses	4,458,302	7,210,618	100%	(2,752,316)	62%

2023 Expenses by Object Code



**CURRENT EXPENSE/GENERAL FUND
EXPENSES BY OBJECT CODE DETAIL
AS OF 02/28/2023 (16.7%)**

	Budget	Actual	% of Budget	% of Total Actual
Salaries/Wages	9,915,777	1,395,925	14%	31.31%
Salaries /Wages- Overtime	294,588	36,811	12%	0.83%
Benefits	3,952,449	573,950	15%	12.87%
Operating Supplies/Materials	630,845	104,418	17%	2.34%
Fuel	198,450	18,448	9%	0.41%
Items Purchased for Inventory or Resale	17,830	2,313	13%	0.05%
Small Tools & Equipment	360,550	43,476	12%	0.98%
Services/Professional Services	4,255,690	587,854	14%	13.19%
Communications	217,080	18,605	9%	0.42%
Travel	131,319	2,254	2%	0.05%
Advertising	28,235	3,999	14%	0.09%
Rentals & Leases	291,235	42,150	14%	0.95%
Insurance/Bonds	990,125	1,011,654	102%	22.69%
Public Utilities	262,000	57,733	22%	1.29%
Repairs & Maintenance	259,950	70,823	27%	1.59%
Miscellaneous	65,000	2,889	4%	0.06%
Intergovernmental Services/Payments	600	-	0%	0.00%
Interfund Transfers	-	-	0%	0.00%
Intrafund Transfers	893692	485000		10.88%
Interfund Loan	-	-	0%	0.00%
Capital Outlay	210,000	-	0%	0.00%
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	4,458,302	14%	100.00%
Current Expense Less End. Fund Bal.	22,975,915	4,458,302	19%	

**CURRENT EXPENSE/GENERAL FUND
SALARIES AND BENEFITS BY DEPARTMENT
AS OF 02/28/2023 (16.7%)**

	Budget	Actual	% of Budget
009 - Commissioners	452,620	71,240	16%
010 - General Government	93,467	24,256	26%
012 - Admin Services	489,592	75,277	15%
013- Human Resources	383,350	58,809	15%
020 - Superior Court	204,989	32,374	16%
030- District Court	966,507	119,911	12%
031-Probation	457,381	45,447	10%
040- Clerk	361,771	57,379	16%
050 - Treasurer	504,751	80,187	16%
060 - Auditor	774,964	114,428	15%
080 - Assessor	583,608	84,012	14%
100 - Prosecuting Attorney	1,064,500	158,491	15%
120 - Facilities Management	447,619	70,628	16%
140 - Sheriff	4,126,500	573,831	14%
170 - Juvenile Services	503,725	69,280	14%
200 - Weed Control	97,419	14,869	15%
220 - Coroner	165,300	26,707	16%
240 - County Extension	120,538	17,213	14%
260 - Emergency Management	239,073	36,030	15%
280 - Public Health	1,056,233	139,485	13%
300 - Fair	312,677	26,587	9%
310- Parks and Recreation	279,930	39,870	14%
320 - Information Technology	476,300	70,375	15%
Current Expense Expenditure Totals	14,162,814	2,006,686	14%

**NON-CURRENT EXPENSE
SALARIES AND BENEFITS BY FUND
AS OF 02/28/2023 (16.7%)**

	Budget	Actual	% of Budget
102 - Building and Development	141,750	21,324	15%
103 - Countywide Planning	257,800	39,320	15%
104 - Developmental Services	151,503	20,420	13%
108-Veterans Relief	36,986	4,964	13%
110 - County Road	5,995,500	810,603	14%
117 - Boating Safety	64,000	305	0%
122 - Sheriff K-9 Unit	1,000	-	0%
123 - Paths and Trails	46,282	5,835	13%
126 - Treasurer M&O	12,600	-	0%
127 - Quad-City Task Force	75,500	12,489	17%
128 - Crime Victims/Witness	156,192	26,777	17%
132-Auditor's Document Preservation	2,000	-	0%
134 - Elections Reserve	68,022	4,159	6%
135 - Prosecutor STOP Grant	16,119	3,089	19%
138 - Federal Equitable Sharing	5,000	-	0%
143 - Trial Court Improvement	5,000	-	0%
144 - Emergency Communication	350,956	55,761	16%
146-ARPA	37,150	285,182	768%
400 - Solid Waste	1,167,750	127,705	11%
410 - Solid Waste Reserve	22,500	-	0%
501 - Equipment Rental & Revolving	1,056,100	125,759	12%
511 - Unemployment Insurance	10,000	1,092	11%
Non-CE Expenditure Totals	9,679,710	1,544,784	16%

Cash & Investment Trends - February					
	February 2023	February 2022	February 2021	February 2020	February 2019
001 Current Expense	10,499,186	8,886,583	10,415,136	10,139,112	8,706,623
102 Building & Development	64,441	85,929	131,615	65,511	76,648
103 CW Planning	155,387	71,495	116,485	81,928	129,211
110 County Road	5,983,162	5,145,685	4,230,851	4,343,642	4,687,679
112 Public Facilities	1,821,347	1,459,513	4,207,345	3,591,274	3,605,335
133 Commissioners Special Revenue	285,064	342,608	500,000	609,664	529,579
144 Emergency Communications	1,467,496	1,026,137	766,963	757,273	1,205,639
146 American Rescue Plan Act	1,934,199	997,448	-	-	-
100 Special Revenue Other	4,163,033	3,826,951	3,458,121	2,919,359	2,921,900
200 Debt Service	1	166,891	195,812	449,590	449,591
300 Capital Projects	1,346,804	3,298,439	1,826,018	1,972,689	3,036,636
400 Solid Waste	3,791,920	3,531,730	2,758,599	3,066,513	2,739,204
410 Solid Waste Reserve	2,192,983	2,037,142	1,876,675	1,717,544	1,620,552
501 ER&R	2,281,876	2,457,162	2,246,515	2,560,590	2,498,083
511 Unemployment	152,182	153,288	159,225	175,282	197,846
515 IT - dissolved 2019	-	-	-	-	204,431
TOTAL	36,139,081	33,487,001	32,889,360	32,449,971	32,608,957