

# WHITMAN COUNTY MONTHLY FINANCIAL REPORT

January 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](mailto:jessica.jensema@whitmancounty.net)



CURRENT EXPENSE/GENERAL FUND								
REVENUES & EXPENDITURES BY DEPARTMENT								
AS OF 01/31/2023 (8.3%)								
	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	35,161	437,159	7.44%
General Government	2,541,751	296,966	2,244,785	11.68%	4,121,159	647,164	3,473,995	15.70%
Administrative Services	823,821	132,062	691,759	16.03%	848,592	42,559	806,033	5.02%
Human Resources	-	-	-	0.00%	389,420	28,988	360,432	7.44%
Superior Court	73,256	24,335	48,921	33.22%	322,259	16,847	305,412	5.23%
District Court	546,672	60,802	485,870	11.12%	1,041,307	80,605	960,702	7.74%
Probation	492,000	173,500	318,500	0.00%	776,370	16,971	759,399	0.00%
Clerk	163,638	9,182	154,456	5.61%	424,271	32,031	392,240	7.55%
Treasurer	11,601,843	615,019	10,986,824	5.30%	562,751	39,684	523,067	7.05%
Auditor	929,200	82,364	846,836	8.86%	1,064,714	105,735	958,979	9.93%
Assessor	-	-	-	-	617,308	41,108	576,200	6.66%
Prosecuting Attorney	113,585	8,765	104,820	7.72%	1,126,630	75,516	1,051,114	6.70%
Child Support Enforcement	-	-	-	0.00%	-	-	-	0.00%
Facilities Management	-	30	(30)	0.00%	848,819	85,584	763,235	10.08%
Sheriff	630,000	47,704	582,296	7.57%	5,178,000	329,164	4,848,836	6.36%
Juvenile	137,487	-	137,487	0.00%	731,648	52,031	679,617	7.11%
Weed	1,485	-	1,485	0.00%	114,529	7,231	107,298	6.31%
Coroner	5,600	-	5,600	0.00%	238,980	14,663	224,317	6.14%
Extension	400	97	303	24.25%	183,704	8,204	175,500	4.47%
Emergency Management	77,000	250,661	(173,661)	325.53%	367,073	18,788	348,285	5.12%
Health	1,596,587	632,537	964,050	39.62%	1,522,504	84,823	1,437,681	5.57%
Fair	234,800	5,970	228,830	2.54%	508,977	42,312	466,665	8.31%
Parks & Rec	180,000	52	179,948	0.03%	457,280	23,765	433,515	5.20%
IT	-	-	-	0.00%	1,057,300	86,614	834,517	8.19%
Ending Fund Balance	-	-	-	0.00%	8,069,910	-	8,069,910	0.00%
<b>TOTALS</b>	<b>31,668,125</b>	<b>2,340,046</b>	<b>29,328,079</b>	<b>7.39%</b>	<b>31,668,125</b>	<b>1,915,548</b>	<b>29,752,577</b>	<b>6.05%</b>
<b>TOTALS w/o Budget Balance</b>	<b>20,149,125</b>	<b>19,352,780</b>	<b>29,328,079</b>	<b>12%</b>	<b>22,975,915</b>	<b>1,915,548</b>	<b>21,060,367</b>	<b>8.34%</b>

**CURRENT EXPENSE & COUNTY-WIDE  
CASH AND DEBT  
AS OF 01/31/2023**

**CASH/INVESTMENTS**

**Current Expense/General Fund**

	January 2023	January 2022	January 2021	January 2020	January 2019
Cash	9,366,406	9,555,686	8,050,344	9,092,007	7,555,347
Reserve (Investment)	2,819,029	2,819,029	2,819,029	1,619,029	1,419,029
<b>Total Current Expense Cash &amp; Investments</b>	<b>12,185,435</b>	<b>12,374,715</b>	<b>10,869,373</b>	<b>10,711,036</b>	<b>8,974,376</b>

**County-Wide**

	January 2023	January 2022	January 2021	January 2020	January 2019
Cash	29,536,818	30,264,709	26,799,253	26,192,838	27,218,053
Investments	8,279,175	7,751,738	7,125,453	7,219,392	4,602,073
<b>Total County-Wide Cash &amp; Investments</b>	<b>37,815,993</b>	<b>38,016,447</b>	<b>33,924,706</b>	<b>33,412,230</b>	<b>31,820,126</b>

**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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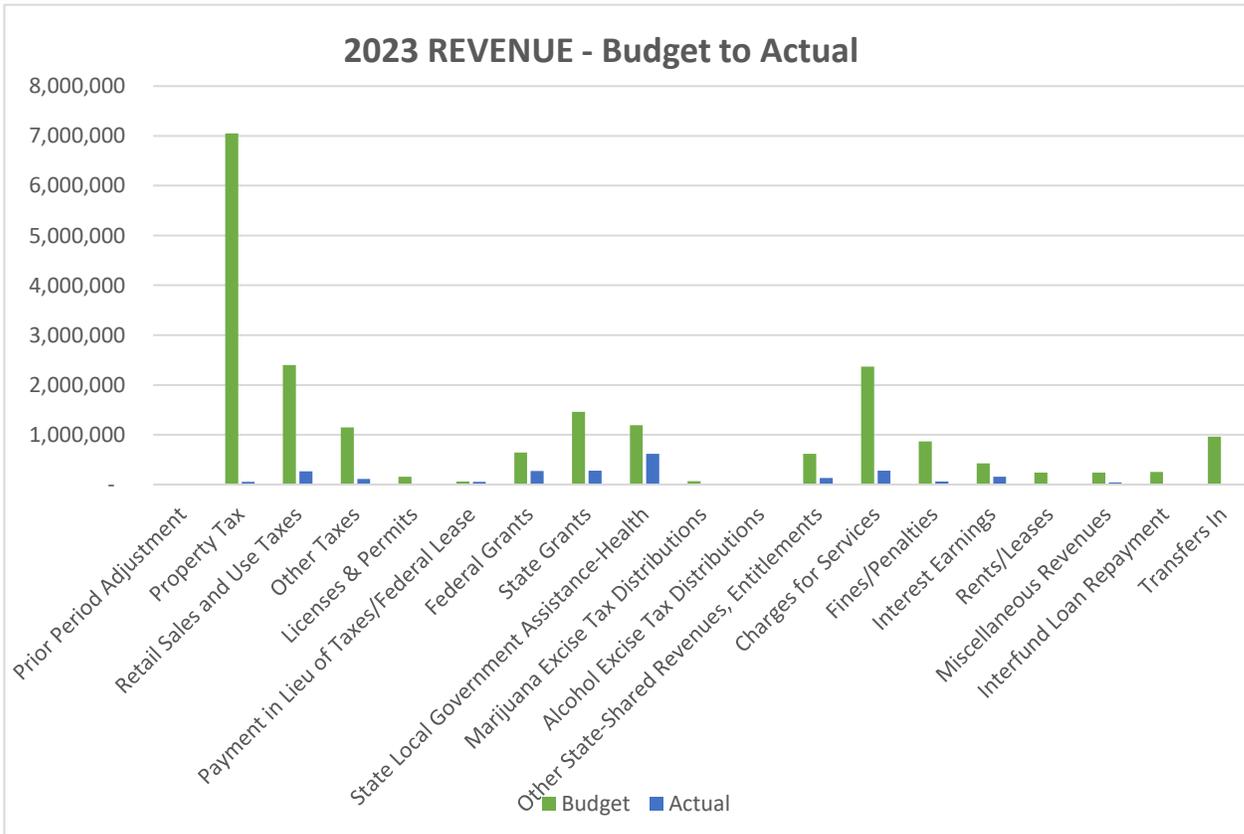
**Revenue Obligations**

Solid Waste Revenue Bond, Principal Only	\$ 233,376	12/20/2023
Compensated Balances-County-Wide	\$ 967,675	as of 01/31/2023
Landfill Closure and Post Closure	\$ 1,885,190	
Emergency Comm Capital Lease	\$ 580,950	7/20/2025

**Total County-Wide Debt** \$ **5,648,553**

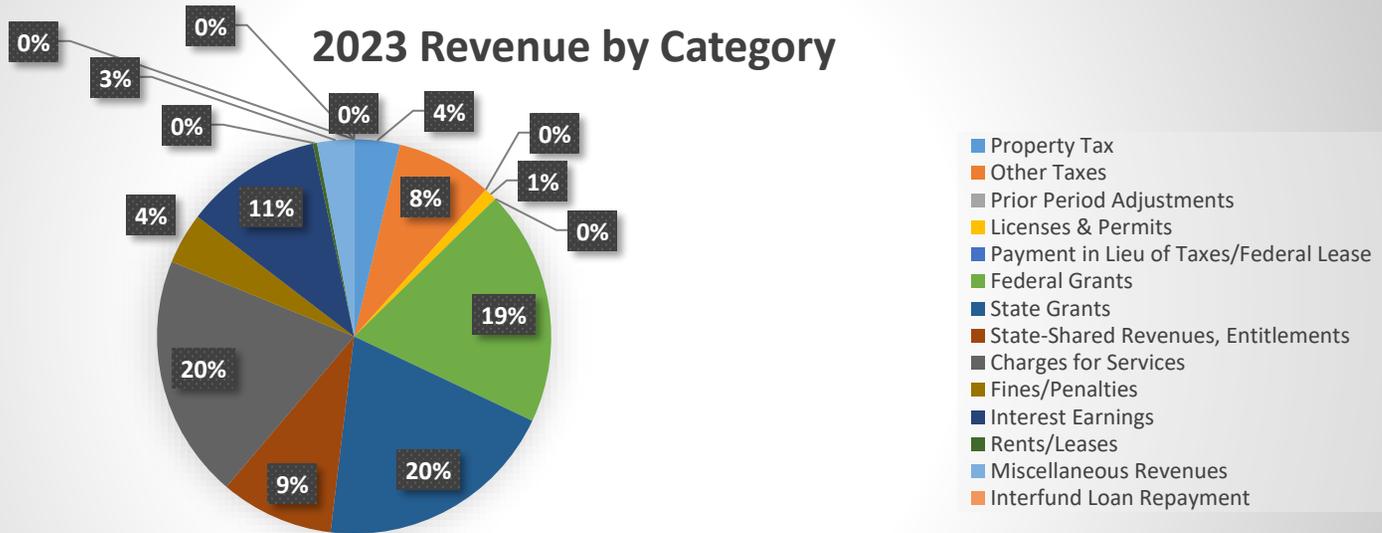
**CURRENT EXPENSE/GENERAL FUND  
REVENUES BY CATEGORY  
AS OF 01/31/2023 (8.3%)**

<b>Revenue</b>	<b>Budget</b>	<b>Actual</b>	<b>% received</b>
Beginning Fund Balance	11,519,000	-	0.00%
Prior Period Adjustment	-	-	0.00%
Property Tax	7,048,343	52,462	0.74%
Retail Sales and Use Taxes	2,400,000	265,967	
Other Taxes	1,145,000	110,784	9.68%
Licenses & Permits	156,100	15,031	9.63%
Payment in Lieu of Taxes/Federal Lease	64,000	52,116	81.43%
Federal Grants	644,882	270,835	42.00%
State Grants	1,457,085	278,746	19.13%
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	130,426	21.21%
Charges for Services	2,365,156	280,071	11.84%
Fines/Penalties	866,500	58,914	6.80%
Interest Earnings	427,051	157,511	36.88%
Rents/Leases	238,735	4,882	2.04%
Miscellaneous Revenues	237,400	42,384	17.85%
Interfund Loan Repayment	249,825	-	0.00%
Transfers In	961,812	-	0.00%
Insurance Recoveries	-	-	-
<b>Total CE/General Fund Revenue</b>	<b>31,668,125</b>	<b>2,340,046</b>	<b>7.39%</b>
<b>TOTALS LESS BEG. FUND BALANCE</b>	<b>20,149,125</b>	<b>2,340,046</b>	<b>12%</b>



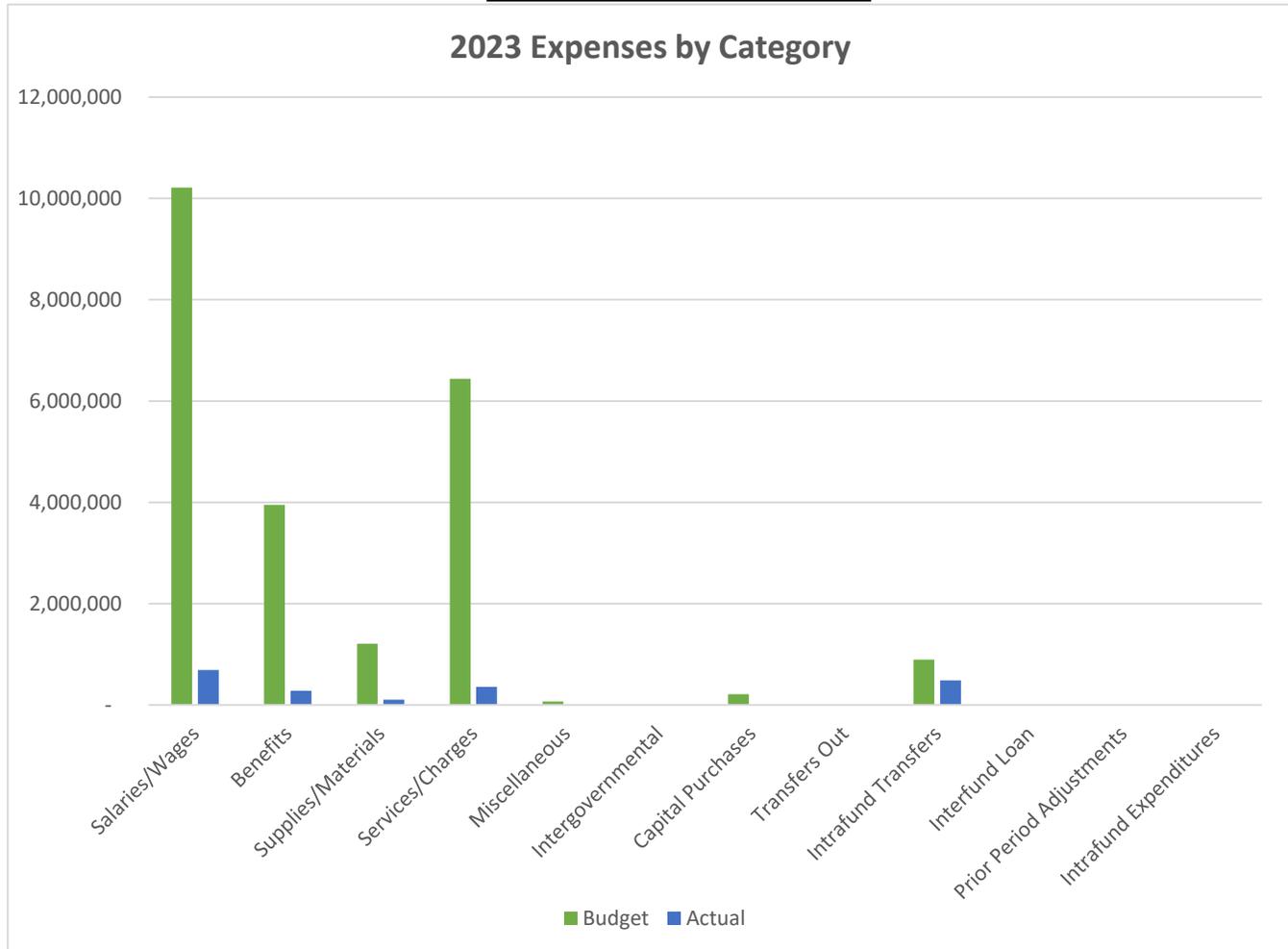
**CURRENT EXPENSE/GENERAL FUND  
REVENUES BY CATEGORY/8.3% of TOTAL  
AS OF 01/31/2023**

	2023 Actual	2022 Actual	2023 % of 2023	2023 vs 2022
			Total	Difference
Property Tax	52,462	23,970	3.74%	28,492
Other Taxes	110,784	318,343	7.90%	(207,559)
Prior Period Adjustments	-	-	0.00%	-
Licenses & Permits	15,031	40,409	1.07%	(25,378)
Payment in Lieu of Taxes/Federal Lease	-	-	0.00%	-
Federal Grants	270,835	111,404	19.32%	159,431
State Grants	278,746	28,230	19.88%	250,516
State-Shared Revenues, Entitlements	130,426	123,950	9.30%	6,476
Charges for Services	280,071	202,380	19.98%	77,691
Fines/Penalties	58,914	64,955	4.20%	(6,041)
Interest Earnings	157,511	7,542	11.23%	149,969
Rents/Leases	4,882	10,318	0.35%	(5,436)
Miscellaneous Revenues	42,384	30,043	3.02%	12,341
Interfund Loan Repayment	-	-	0.00%	-
Transfers In	-	-	0.00%	-
Insurance Recoveries	-	-	0.00%	-
<b>Total CE/General Fund Revenue</b>	<b>1,402,046</b>	<b>961,544</b>	<b>100.00%</b>	<b>440,502</b>



**CURRENT EXPENSE/GENERAL FUND  
EXPENSES BY CATEGORY  
AS OF 01/31/2023 (8.3%)**

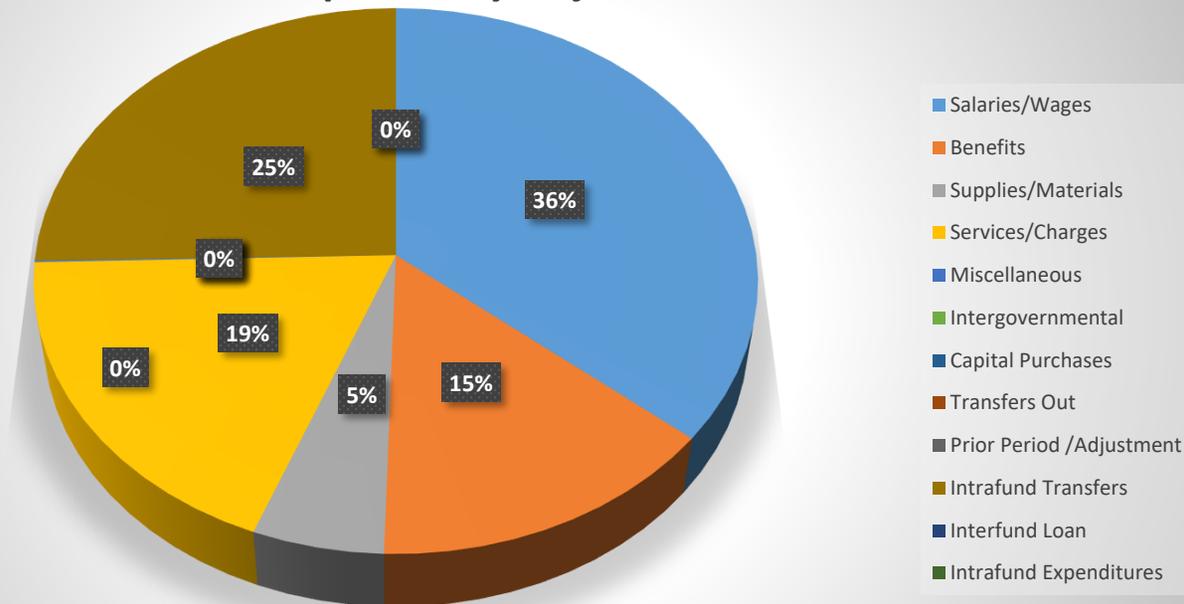
<b>Expenses</b>	<b>Budget</b>	<b>Actual</b>	<b>% spent</b>
Salaries/Wages	10,210,365	689,459	6.75%
Benefits	3,952,449	277,431	7.02%
Supplies/Materials	1,207,675	103,165	8.54%
Services/Charges	6,435,634	358,788	5.58%
Miscellaneous	65,000	1,705	2.62%
Intergovernmental	600	-	0.00%
Capital Purchases	210,000	-	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%
<b>Total CE/General Fund Expenses</b>	<b>31,668,125</b>	<b>1,915,548</b>	<b>6.05%</b>
<b>TOTAL less End. Fund Balance</b>	<b>22,975,915</b>	<b>1,915,548</b>	<b>8.34%</b>



**CURRENT EXPENSE/GENERAL FUND  
EXPENSES BY OBJECT CODE  
AS OF 01/31/2023 (8.3%)**

Expenses	2023 Actual	2022 Actual	2023 % of 2023	2023 vs 2022	2023 vs 2022 %
			Total	Difference	Difference
Salaries/Wages	689,459	623,823	35.99%	65,636	111%
Benefits	277,431	234,610	14.48%	42,821	118%
Supplies/Materials	103,165	31,245	5.39%	71,920	330%
Services/Charges	358,788	1,325,847	18.73%	(967,059)	27%
Miscellaneous	1,705	51,994	0.09%	(50,289)	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%	-	#DIV/0!
Intrafund Transfers	485,000	-	25.32%	485,000	-
Interfund Loan	-	-	0.00%	-	0%
Intrafund Expenditures	-	-	0.00%	-	0%
<b>Total CE/General Fund Expenses</b>	<b>1,915,548</b>	<b>2,370,122</b>	<b>100%</b>	<b>(454,574)</b>	<b>81%</b>

**2023 Expenses by Object Code**



**CURRENT EXPENSE/GENERAL FUND  
EXPENSES BY OBJECT CODE DETAIL  
AS OF 01/31/2023 (8.3%)**

	<b>Budget</b>	<b>Actual</b>	<b>% of Budget</b>	<b>% of Total Actual</b>
Salaries/Wages	9,915,777	669,822	7%	34.97%
Salaries /Wages- Overtime	294,588	19,637	7%	1.03%
Benefits	3,952,449	277,432	7%	14.48%
Operating Supplies/Materials	630,845	61,334	10%	3.20%
Fuel	198,450	8,699	4%	0.45%
Items Purchased for Inventory or Resale	17,830	1,215	7%	0.06%
Small Tools & Equipment	360,550	31,917	9%	1.67%
Services/Professional Services	4,255,690	280,108	7%	14.62%
Communications	217,080	11,149	5%	0.58%
Travel	131,319	927	1%	0.05%
Advertising	28,235	526	2%	0.03%
Rentals & Leases	291,235	50	0%	0.00%
Insurance/Bonds	990,125	2,008	0%	0.10%
Public Utilities	262,000	30,044	11%	1.57%
Repairs & Maintenance	259,950	33,978	13%	1.77%
Miscellaneous	65,000	1,702	3%	0.09%
Intergovernmental Services/Payments	600	-	0%	0.00%
Interfund Transfers	-	-	0%	0.00%
Intrafund Transfers	893692	485000		25.32%
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%
<b>Current Expense Expenditure Totals</b>	<b>31,668,125</b>	<b>1,915,548</b>	<b>6%</b>	<b>100.00%</b>
<b>Current Expense Less End. Fund Bal.</b>	<b>22,975,915</b>	<b>1,915,548</b>	<b>8%</b>	

**CURRENT EXPENSE/GENERAL FUND  
SALARIES AND BENEFITS BY DEPARTMENT  
AS OF 01/31/2023 (8.3%)**

	<b>Budget</b>	<b>Actual</b>	<b>% of Budget</b>
009 - Commissioners	452,620	34,866	8%
010 - General Government	93,467	10,134	11%
012 - Admin Services	489,592	35,625	7%
013- Human Resources	383,350	28,231	7%
020 - Superior Court	204,989	15,678	8%
030- District Court	966,507	63,532	7%
031-Probation	457,381	15,129	3%
040- Clerk	361,771	27,169	8%
050 - Treasurer	504,751	38,637	8%
060 - Auditor	774,964	54,488	7%
080 - Assessor	583,608	40,836	7%
100 - Prosecuting Attorney	1,064,500	72,288	7%
120 - Facilities Management	447,619	33,562	7%
140 - Sheriff	4,126,500	281,219	7%
170 - Juvenile Services	503,725	34,555	7%
200 - Weed Control	97,419	7,065	7%
220 - Coroner	165,300	12,806	8%
240 - County Extension	120,538	7,593	6%
260 - Emergency Management	239,073	17,244	7%
280 - Public Health	1,056,233	66,769	6%
300 - Fair	312,677	14,213	5%
310- Parks and Recreation	279,930	19,805	7%
320 - Information Technology	476,300	35,446	7%
<b>Current Expense Expenditure Totals</b>	<b>14,162,814</b>	<b>966,890</b>	<b>7%</b>

**NON-CURRENT EXPENSE  
SALARIES AND BENEFITS BY FUND  
AS OF 1/31/2022 (8.3%)**

	<b>Budget</b>	<b>Actual</b>	<b>% of Budget</b>
102 - Building and Development	141,750	10,443	7%
103 - Countywide Planning	257,800	19,107	7%
104 - Developmental Services	151,503	9,156	6%
108-Veterans Relief	36,986	2,941	8%
110 - County Road	5,995,500	401,986	7%
117 - Boating Safety	64,000	281	0%
122 - Sheriff K-9 Unit	1,000	-	0%
123 - Paths and Trails	46,282	2,912	6%
126 - Treasurer M&O	12,600	-	0%
127 - Quad-City Task Force	75,500	5,805	8%
128 - Crime Victims/Witness	156,192	12,750	8%
132-Auditor's Document Preservation	2,000	-	0%
134 - Elections Reserve	68,022	1,267	2%
135 - Prosecutor STOP Grant	16,119	1,009	6%
138 - Federal Equitable Sharing	5,000	-	0%
143 - Trial Court Improvement	5,000	-	0%
144 - Emergency Communication	350,956	26,935	8%
146-ARPA	37,150	283,159	762%
400 - Solid Waste	1,167,750	63,822	5%
410 - Solid Waste Reserve	22,500	-	0%
501 - Equipment Rental & Revolving	1,056,100	57,143	5%
511 - Unemployment Insurance	10,000	1,092	11%
<b>Non-CE Expenditure Totals</b>	<b>9,679,710</b>	<b>899,808</b>	<b>9%</b>

<b>Cash &amp; Investment Trends - January</b>					
	<b>January 2023</b>	<b>January 2022</b>	<b>January 2021</b>	<b>January 2020</b>	<b>January 2019</b>
001 Current Expense	12,186,435	12,374,715	10,869,373	10,711,036	8,974,376
102 Building & Development	71,887	92,487	137,199	40,594	87,720
103 CW Planning	172,803	86,938	139,311	50,752	45,960
110 County Road	6,056,497	5,084,979	4,168,290	4,279,612	3,723,173
112 Public Facilities	1,733,659	1,631,037	4,179,569	3,528,406	4,937,825
133 Commissioners Special Revenue	285,064	342,608	500,000	609,664	529,579
144 Emergency Communications	1,323,626	974,998	692,429	713,526	1,160,275
146 American Rescue Plan Act	1,936,222	3,774,122	-	-	-
100 Special Revenue Other	4,064,305	3,744,441	3,406,188	2,880,454	2,967,687
200 Debt Service	1	28,918	195,812	449,591	449,591
300 Capital Projects	1,344,813	1,026,140	1,825,018	2,065,497	1,631,144
400 Solid Waste	3,896,086	3,616,485	3,005,772	3,043,327	2,397,558
410 Solid Waste Reserve	2,173,938	2,029,444	1,866,472	1,708,277	1,618,920
501 ER&R	2,418,475	3,055,667	2,774,248	3,156,213	2,803,148
511 Unemployment	152,182	153,468	165,025	175,281	197,846
515 IT - dissolved 2019	-	-	-	-	295,324
<b>TOTAL</b>	<b>37,815,993</b>	<b>38,016,447</b>	<b>33,924,706</b>	<b>33,412,230</b>	<b>31,820,126</b>