

WHITMAN COUNTY MONTHLY FINANCIAL REPORT

July 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 07/31/2023 (58.33%) | | | | | | | | |
| Includes Budget Amendment #1 | | | | | | | | |
| | 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 | 263,512 | 208,808 | 55.79% |
| General Government | 2,541,751 | 943,423 | 1,598,328 | 37.12% | 4,511,159 | 2,453,500 | 2,057,659 | 54.39% |
| Administrative Services | 823,821 | 507,508 | 316,313 | 61.60% | 848,592 | 395,650 | 452,942 | 46.62% |
| Human Resources | - | - | - | 0.00% | 389,420 | 215,651 | 173,769 | 55.38% |
| Superior Court | 84,101 | 25,348 | 58,753 | 30.14% | 329,696 | 175,953 | 153,743 | 53.37% |
| District Court | 546,672 | 460,804 | 85,868 | 84.29% | 1,041,307 | 494,131 | 547,176 | 47.45% |
| Probation | 492,000 | 140,198 | 351,802 | 28.50% | 776,370 | 255,978 | 520,392 | 32.97% |
| Clerk | 161,138 | 95,021 | 66,117 | 58.97% | 429,771 | 234,032 | 195,739 | 54.46% |
| Treasurer | 11,988,343 | 8,275,074 | 3,713,269 | 69.03% | 562,751 | 275,910 | 286,841 | 49.03% |
| Auditor | 929,200 | 554,061 | 375,139 | 59.63% | 1,064,714 | 537,849 | 526,865 | 50.52% |
| Assessor | - | - | - | - | 617,308 | 312,155 | 305,153 | 50.57% |
| Prosecuting Attorney | 113,585 | 63,000 | 50,585 | 55.47% | 1,126,630 | 623,337 | 503,293 | 55.33% |
| Child Support Enforcement | - | - | - | 0.00% | - | - | - | 0.00% |
| Facilities Management | - | 58 | (58) | 0.00% | 848,819 | 495,857 | 352,962 | 58.42% |
| Sheriff | 630,000 | 320,899 | 309,101 | 50.94% | 5,178,000 | 2,509,990 | 2,668,010 | 48.47% |
| Juvenile | 137,487 | 36,939 | 100,548 | 26.87% | 731,648 | 390,426 | 341,222 | 53.36% |
| Weed | 1,485 | - | 1,485 | 0.00% | 114,529 | 61,996 | 52,533 | 54.13% |
| Coroner | 5,600 | 5,133 | 467 | 91.66% | 238,980 | 124,775 | 114,205 | 52.21% |
| Extension | 400 | 952 | (552) | 238.00% | 183,704 | 75,115 | 108,589 | 40.89% |
| Emergency Management | 327,661 | 280,263 | 47,398 | 85.53% | 367,073 | 168,112 | 198,961 | 45.80% |
| Health | 1,846,587 | 1,191,694 | 654,893 | 64.53% | 1,772,504 | 1,161,077 | 611,427 | 65.50% |
| Fair | 504,800 | 238,310 | 266,490 | 47.21% | 778,977 | 358,089 | 420,888 | 45.97% |
| Parks & Rec | 180,000 | 13,180 | 166,820 | 7.32% | 457,280 | 217,733 | 239,547 | 47.61% |
| IT | - | 23 | - | 0.00% | 1,057,300 | 736,420 | 834,517 | 69.65% |
| Ending Fund Balance | - | - | - | 0.00% | 8,692,210 | - | 8,692,210 | 0.00% |
| TOTALS | 32,591,062 | 13,066,079 | 19,439,197 | 40.09% | 32,591,062 | 12,537,248 | 20,053,814 | 38.47% |
| TOTALS w/o Budget Balance | 21,314,631 | 19,352,780 | 19,439,197 | 61% | 23,898,852 | 12,537,248 | 11,361,604 | 52.46% |

**CURRENT EXPENSE & COUNTY-WIDE
CASH AND DEBT
AS OF 07/31/2023**

CASH/INVESTMENTS

Current Expense/General Fund

| | July 2023 | July 2022 | July 2021 | July 2020 | July 2019 |
|---|-------------------|-------------------|-------------------|-------------------|-------------------|
| Cash | 9,406,655 | 7,645,996 | 9,723,895 | 9,154,101 | 9,859,431 |
| Reserve (Investment) | 2,819,029 | 2,819,029 | 2,819,029 | 2,819,029 | 1,419,029 |
| Total Current Expense Cash & Investments | 12,225,684 | 10,465,025 | 12,542,924 | 11,973,130 | 11,278,460 |

County-Wide

| | July 2023 | July 2022 | July 2021 | July 2020 | July 2019 |
|---|-------------------|-------------------|-------------------|-------------------|-------------------|
| Cash | 24,392,458 | 29,235,568 | 32,839,935 | 26,022,457 | 29,561,885 |
| Investments | 10,666,595 | 7,638,436 | 7,444,868 | 8,212,436 | 4,680,506 |
| Total County-Wide Cash & Investments | 35,059,053 | 36,874,004 | 40,284,803 | 34,234,893 | 34,242,391 |

DEBT - County-wide

Interfund loans

Borrowing Fund

Lending Fund

| | | | |
|---|-----------------|------------|-----------|
| Emergency Communication, Principal Only | Current Expense | \$ 500,700 | 5/31/2025 |
|---|-----------------|------------|-----------|

General Obligations

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

Revenue Obligations

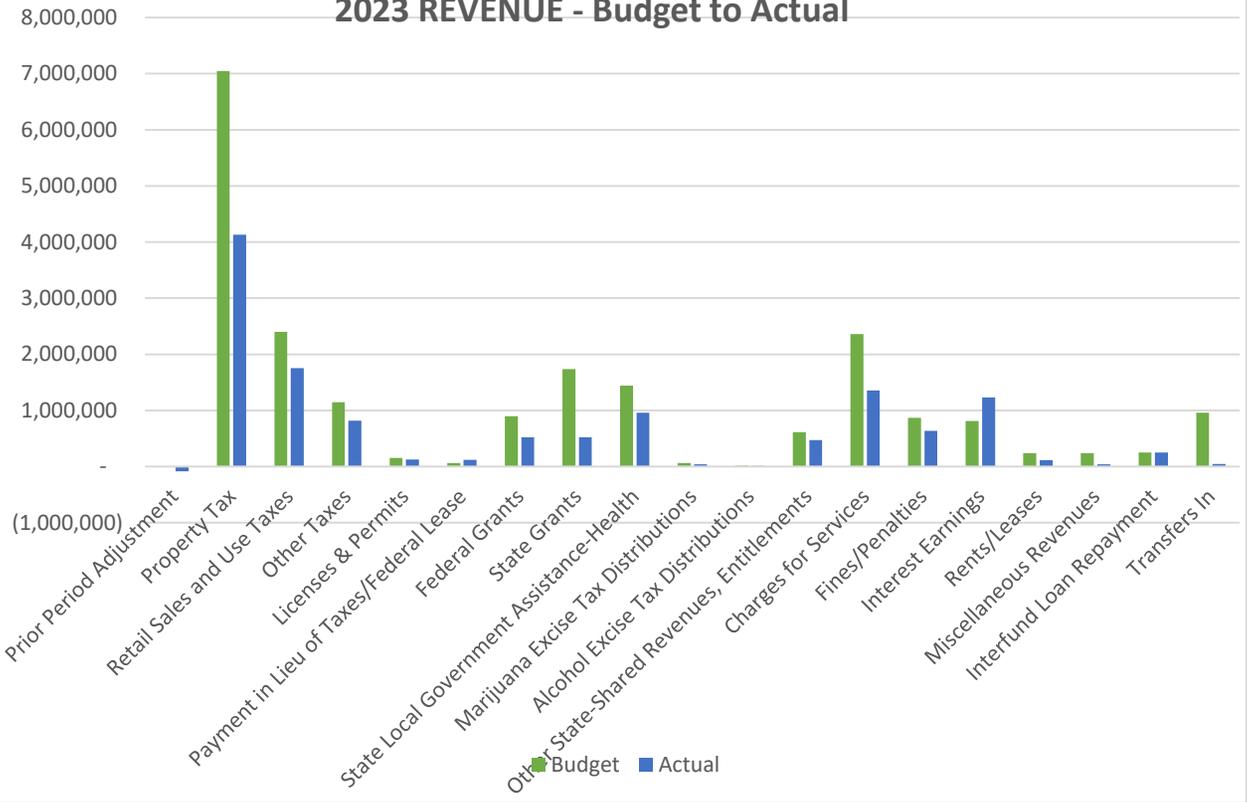
| | | |
|--|--------------|------------------|
| Solid Waste Revenue Bond, Principal Only | \$ 117,073 | 12/20/2023 |
| Compensated Balances-County-Wide | \$ 1,016,831 | as of 07/31/2023 |
| Landfill Closure and Post Closure | \$ 1,986,323 | |
| Emergency Comm Capital Lease | \$ 394,134 | 7/20/2025 |

| | | |
|-------------------------------|---------------------|--|
| Total County-Wide Debt | \$ 5,182,454 | |
|-------------------------------|---------------------|--|

**CURRENT EXPENSE/GENERAL FUND
REVENUES BY CATEGORY
AS OF 07/31/2023 (58.33%)
Includes Budget Amendment #1**

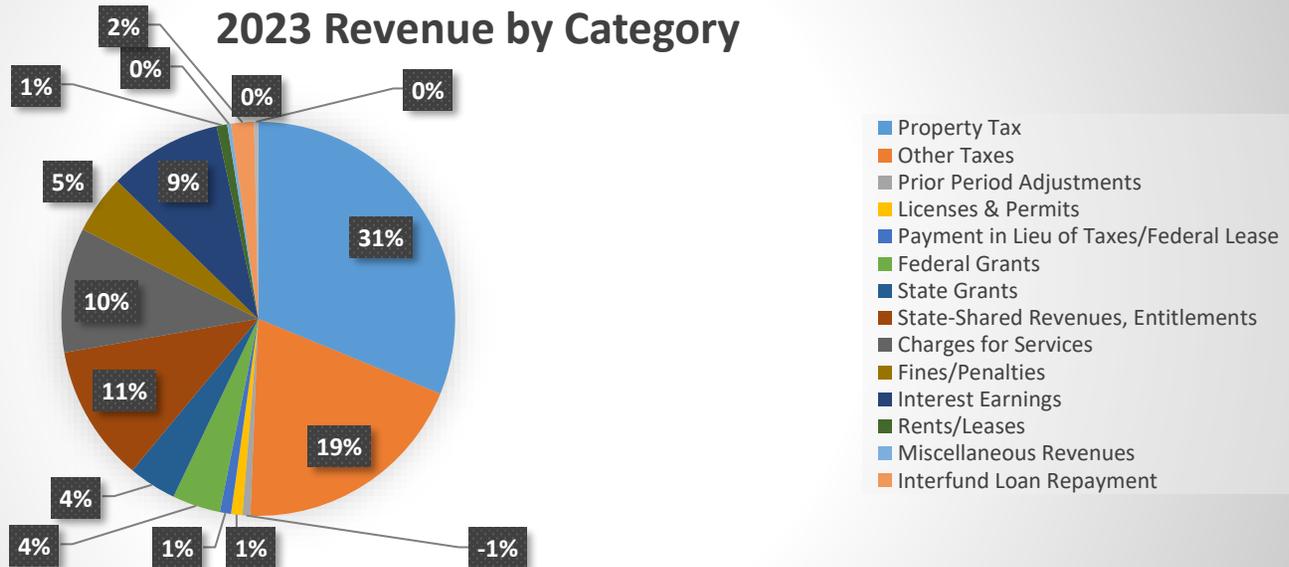
| Revenue | Budget | Actual | % received |
|---|-------------------|-------------------|-------------------|
| Beginning Fund Balance | 11,276,431 | - | 0.00% |
| Prior Period Adjustment | - | (85,809) | 0.00% |
| Property Tax | 7,048,343 | 4,132,067 | 58.62% |
| Retail Sales and Use Taxes | 2,400,000 | 1,753,869 | 73.08% |
| Other Taxes | 1,145,000 | 817,577 | 71.40% |
| Licenses & Permits | 156,100 | 123,278 | 78.97% |
| Payment in Lieu of Taxes/Federal Lease | 64,000 | 120,269 | 187.92% |
| Federal Grants | 895,543 | 524,206 | 58.53% |
| State Grants | 1,737,930 | 522,743 | 30.08% |
| State Local Government Assistance-Health | 1,439,355 | 960,354 | 66.72% |
| Marijuana Excise Tax Distributions | 65,000 | 40,483 | 62.28% |
| Alcohol Excise Tax Distributions | 18,000 | 13,525 | 75.14% |
| Other State-Shared Revenues, Entitlements | 614,881 | 470,420 | 76.51% |
| Charges for Services | 2,360,156 | 1,355,673 | 57.44% |
| Fines/Penalties | 870,000 | 635,944 | 73.10% |
| Interest Earnings | 812,551 | 1,232,131 | 151.64% |
| Rents/Leases | 238,735 | 113,926 | 47.72% |
| Miscellaneous Revenues | 237,400 | 41,393 | 17.44% |
| Interfund Loan Repayment | 249,825 | 249,825 | 100.00% |
| Transfers In | 961,812 | 44,205 | 4.60% |
| Insurance Recoveries | - | - | - |
| Total CE/General Fund Revenue | 32,591,062 | 13,066,079 | 40.09% |
| TOTALS LESS BEG. FUND BALANCE | 21,314,631 | 13,066,079 | 61% |

2023 REVENUE - Budget to Actual



**CURRENT EXPENSE/GENERAL FUND
REVENUES BY CATEGORY
AS OF 07/31/2023 (58.33%)**

| | 2023 Actual | 2022 Actual | 2023 % of 2023 Total | 2023 vs 2022 Difference |
|--|-------------------|-------------------|-------------------------|----------------------------|
| Property Tax | 4,132,067 | 4,351,825 | 31.62% | (219,758) |
| Other Taxes | 2,571,446 | 2,247,307 | 19.68% | 324,139 |
| Prior Period Adjustments | (85,809) | - | -0.66% | (85,809) |
| Licenses & Permits | 123,278 | 111,979 | 0.94% | 11,299 |
| Payment in Lieu of Taxes/Federal Lease | 120,269 | 63,814 | 0.92% | 56,455 |
| Federal Grants | 524,206 | 383,607 | 4.01% | 140,599 |
| State Grants | 522,743 | 370,298 | 4.00% | 152,445 |
| State-Shared Revenues, Entitlements | 1,484,782 | 1,016,209 | 11.36% | 468,573 |
| Charges for Services | 1,355,673 | 1,312,787 | 10.38% | 42,886 |
| Fines/Penalties | 635,944 | 445,838 | 4.87% | 190,106 |
| Interest Earnings | 1,232,131 | 154,362 | 9.43% | 1,077,769 |
| Rents/Leases | 113,926 | 120,113 | 0.87% | (6,187) |
| Miscellaneous Revenues | 41,393 | 309,072 | 0.32% | (267,679) |
| Interfund Loan Repayment | 249,825 | 249,478 | 1.91% | 347 |
| Transfers In | 44,205 | 190,425 | 0.34% | (146,220) |
| Insurance Recoveries | - | - | 0.00% | - |
| Total CE/General Fund Revenue | 13,066,079 | 11,327,114 | 100.00% | 1,738,965 |

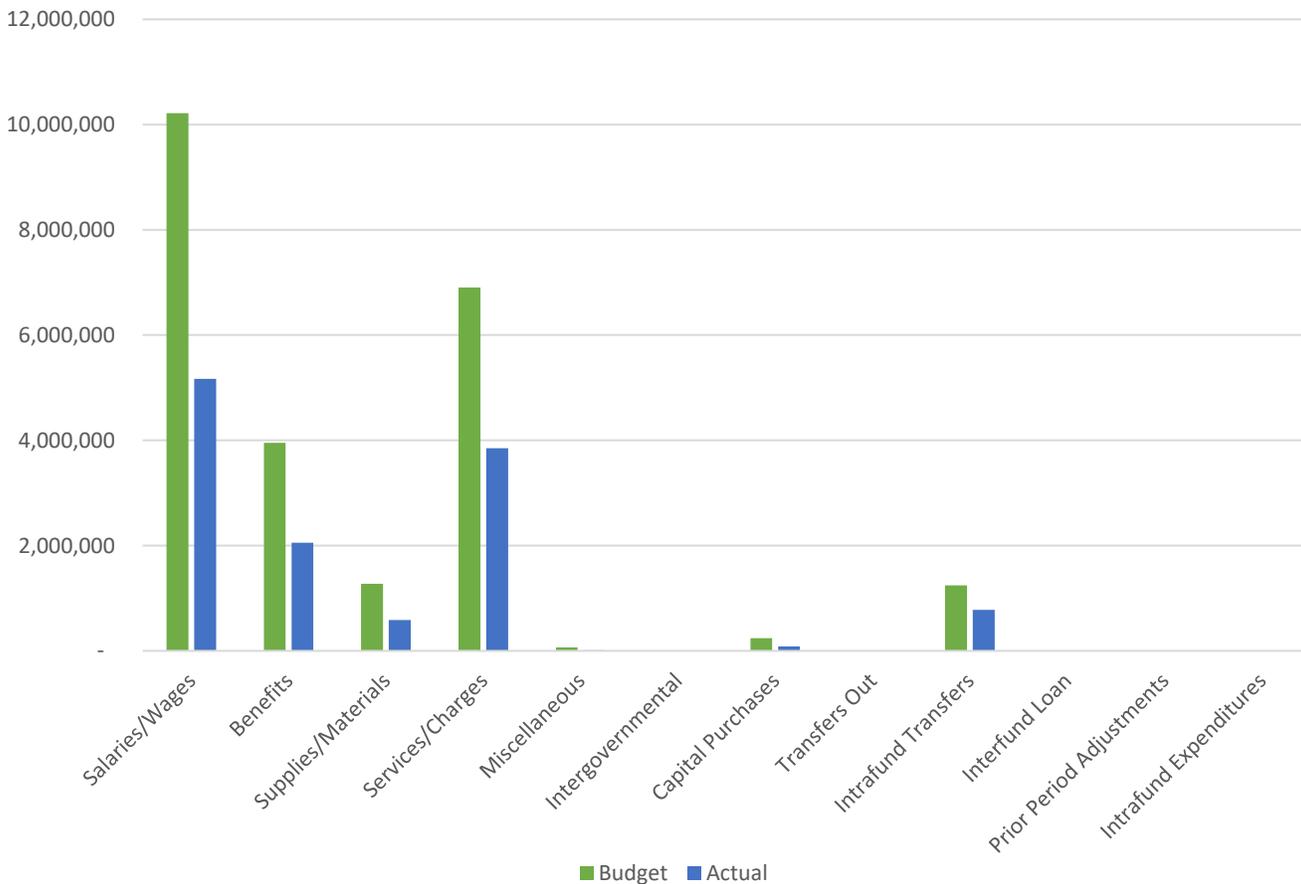


**CURRENT EXPENSE/GENERAL FUND
EXPENSES BY CATEGORY
AS OF 07/31/2023 (58.33%)**

Includes Budget Amendment #1

| Expenses | Budget | Actual | % spent |
|---------------------------------------|-------------------|-------------------|----------------|
| Salaries/Wages | 10,216,950 | 5,171,389 | 50.62% |
| Benefits | 3,953,301 | 2,055,445 | 51.99% |
| Supplies/Materials | 1,276,600 | 585,890 | 45.89% |
| Services/Charges | 6,902,209 | 3,847,686 | 55.75% |
| Miscellaneous | 65,000 | 12,500 | 19.23% |
| Intergovernmental | 600 | - | 0.00% |
| Capital Purchases | 240,000 | 87,047 | 36.27% |
| 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 | 12,537,248 | 38.47% |
| TOTAL less End. Fund Balance | 23,898,852 | 12,537,248 | 52.46% |

2023 Expenses by Category

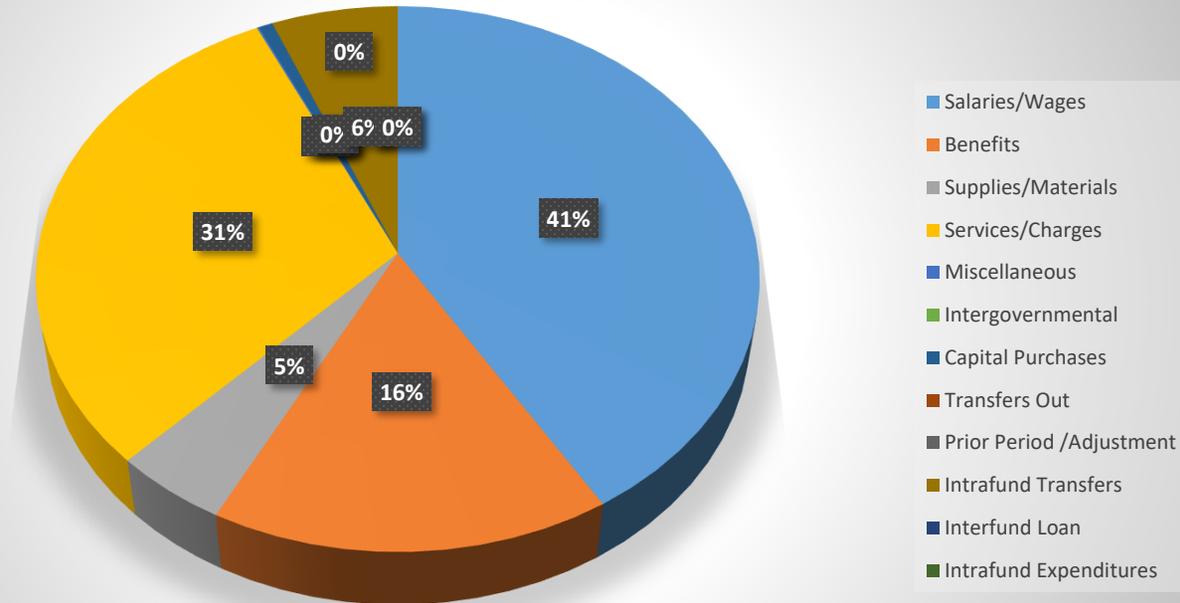


CURRENT EXPENSE/GENERAL FUND

EXPENSES BY OBJECT CODE AS OF 07/31/2023 (58.33%)

| Expenses | 2023 Actual | 2022 Actual | 2023 % of 2023 Total | 2023 vs 2022 Difference | 2023 vs 2022 % increase/decrease |
|---------------------------------------|-------------------|-------------------|-------------------------|----------------------------|-------------------------------------|
| Salaries/Wages | 5,171,389 | 4,466,106 | 41.25% | 705,283 | 16% |
| Benefits | 2,055,445 | 1,705,619 | 16.39% | 349,826 | 21% |
| Supplies/Materials | 585,890 | 423,180 | 4.67% | 162,710 | 38% |
| Services/Charges | 3,847,686 | 3,162,807 | 30.69% | 684,879 | 22% |
| Miscellaneous | 12,500 | 228,895 | 0.10% | (216,395) | -95% |
| Intergovernmental | - | - | 0.00% | - | 0% |
| Capital Purchases | 87,047 | 21,132 | 0.69% | 65,915 | 312% |
| 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 | 6.20% | (3,653,556) | -82% |
| Interfund Loan | - | - | 0.00% | - | 0% |
| Intrafund Expenditures | - | - | 0.00% | - | 0% |
| Total CE/General Fund Expenses | 12,537,248 | 14,645,212 | 100% | (2,107,964) | -14% |

2023 Expenses by Object Code



**CURRENT EXPENSE/GENERAL FUND
EXPENSES BY OBJECT CODE DETAIL
AS OF 07/31/2023 (58.33%)**

Includes Budget Amendment #1

| | Budget | Actual | % of Budget | % of Total Actual |
|--|-------------------|-------------------|------------------------|------------------------------|
| Salaries/Wages | 9,920,862 | 5,059,307 | 51% | 40.35% |
| Salaries /Wages- Overtime | 296,088 | 112,082 | 38% | 0.89% |
| Benefits | 3,953,301 | 2,055,445 | 52% | 16.39% |
| Operating Supplies/Materials | 684,770 | 334,643 | 49% | 2.67% |
| Fuel | 198,450 | 71,765 | 36% | 0.57% |
| Items Purchased for Inventory or Resale | 17,830 | 8,144 | 46% | 0.06% |
| Small Tools & Equipment | 375,550 | 171,339 | 46% | 1.37% |
| Services/Professional Services | 4,411,765 | 2,062,889 | 47% | 16.45% |
| Communications | 217,080 | 124,918 | 58% | 1.00% |
| Travel | 131,819 | 53,078 | 40% | 0.42% |
| Advertising | 28,235 | 9,109 | 32% | 0.07% |
| Rentals & Leases | 291,235 | 154,856 | 53% | 1.24% |
| Insurance/Bonds | 1,030,125 | 1,019,849 | 99% | 8.13% |
| Public Utilities | 262,000 | 172,474 | 66% | 1.38% |
| Repairs & Maintenance | 529,950 | 250,513 | 47% | 2.00% |
| Miscellaneous | 65,000 | 12,500 | 19% | 0.10% |
| Intergovernmental Services/Payments | 600 | - | 0% | 0.00% |
| Interfund Transfers | - | - | 0% | 0.00% |
| Intrafund Transfers | 9,935,902 | 777,290 | | 6.20% |
| Interfund Loan | - | - | 0% | 0.00% |
| Capital Outlay | 240,000 | 87,047 | 36% | 0.69% |
| 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 | 12,537,248 | 38% | 100.00% |
| Current Expense Less End. Fund Bal. | 32,591,062 | 12,537,248 | 38% | |

**CURRENT EXPENSE/GENERAL FUND
SALARIES AND BENEFITS BY DEPARTMENT
AS OF 07/31/2023 (58.33%)**

| | Budget | Actual | % of Budget |
|---|-------------------|------------------|------------------------|
| 009 - Commissioners | 452,620 | 253,148 | 56% |
| 010 - General Government | 93,467 | 39,483 | 42% |
| 012 - Admin Services | 489,592 | 273,780 | 56% |
| 013- Human Resources | 383,350 | 212,419 | 55% |
| 020 - Superior Court | 212,426 | 119,273 | 56% |
| 030- District Court | 966,507 | 430,126 | 45% |
| 031-Probation | 457,381 | 216,348 | 47% |
| 040- Clerk | 361,771 | 205,989 | 57% |
| 050 - Treasurer | 504,751 | 252,944 | 50% |
| 060 - Auditor | 774,964 | 410,360 | 53% |
| 080 - Assessor | 583,608 | 299,755 | 51% |
| 100 - Prosecuting Attorney | 1,064,500 | 594,887 | 56% |
| 120 - Facilities Management | 447,619 | 247,614 | 55% |
| 140 - Sheriff | 4,126,500 | 2,022,007 | 49% |
| 170 - Juvenile Services | 503,725 | 254,723 | 51% |
| 200 - Weed Control | 97,419 | 53,875 | 55% |
| 220 - Coroner | 165,300 | 86,666 | 52% |
| 240 - County Extension | 120,538 | 63,849 | 53% |
| 260 - Emergency Management | 239,073 | 132,433 | 55% |
| 280 - Public Health | 1,056,233 | 517,545 | 49% |
| 300 - Fair | 312,677 | 135,735 | 43% |
| 310- Parks and Recreation | 279,930 | 147,757 | 53% |
| 320 - Information Technology | 476,300 | 256,118 | 54% |
| Current Expense Expenditure Totals | 14,170,251 | 7,226,834 | 51% |

**NON-CURRENT EXPENSE
SALARIES AND BENEFITS BY FUND
AS OF 07/31/2023 (58.30%)**

| | Budget | Actual | % of Budget |
|-------------------------------------|------------------|------------------|------------------------|
| 102 - Building and Development | 141,750 | 74,789 | 53% |
| 103 - Countywide Planning | 257,800 | 139,041 | 54% |
| 104 - Developmental Services | 151,503 | 81,891 | 54% |
| 108-Veterans Relief | 36,986 | 10,559 | 29% |
| 110 - County Road | 5,995,500 | 2,900,557 | 48% |
| 117 - Boating Safety | 64,000 | 28,286 | 44% |
| 122 - Sheriff K-9 Unit | 1,000 | - | 0% |
| 123 - Paths and Trails | 46,282 | 25,844 | 56% |
| 126 - Treasurer M&O | 12,600 | - | 0% |
| 127 - Quad-City Task Force | 75,500 | 42,602 | 56% |
| 128 - Crime Victims/Witness | 156,192 | 96,999 | 62% |
| 132-Auditor's Document Preservation | 2,000 | - | 0% |
| 134 - Elections Reserve | 68,022 | 17,740 | 26% |
| 135 - Prosecutor STOP Grant | 16,119 | 13,276 | 82% |
| 138 - Federal Equitable Sharing | 5,000 | - | 0% |
| 143 - Trial Court Improvement | 5,000 | 637 | 13% |
| 144 - Emergency Communication | 350,956 | 202,393 | 58% |
| 146-ARPA | 37,150 | 290,777 | 783% |
| 400 - Solid Waste | 1,418,750 | 488,546 | 34% |
| 410 - Solid Waste Reserve | 22,500 | - | 0% |
| 501 - Equipment Rental & Revolving | 1,056,100 | 465,348 | 44% |
| 511 - Unemployment Insurance | 10,000 | 1,338 | 13% |
| Non-CE Expenditure Totals | 9,930,710 | 4,880,623 | 49% |

| Cash & Investment Trends - July | | | | | |
|--|-------------------|-------------------|-------------------|-------------------|-------------------|
| | July 2023 | July 2022 | July 2021 | July 2020 | July 2019 |
| 001 Current Expense | 12,225,684 | 10,465,025 | 12,542,924 | 11,973,130 | 11,278,460 |
| 102 Building & Development | 81,803 | 84,799 | 112,275 | 51,307 | 67,504 |
| 103 CW Planning | 154,340 | 84,886 | 132,637 | 110,270 | 68,429 |
| 110 County Road | 3,264,217 | 6,148,146 | 5,004,624 | 4,307,376 | 4,773,769 |
| 112 Public Facilities | 2,196,967 | 1,745,469 | 2,327,173 | 3,828,471 | 3,853,751 |
| 133 Commissioners Special Revenue | 285,064 | 285,064 | 342,608 | 609,664 | 459,664 |
| 144 Emergency Communications | 1,242,378 | 865,463 | 674,557 | 453,351 | 416,151 |
| 146 American Rescue Plan Act | 1,928,603 | 3,041,280 | 4,866,058 | - | - |
| 100 Special Revenue Other | 4,382,495 | 4,061,340 | 3,631,347 | 3,208,413 | 2,850,012 |
| 200 Debt Service | 83,446 | 83,445 | 112,364 | 322,700 | 322,700 |
| 300 Capital Projects | 1,360,487 | 1,495,972 | 2,441,920 | 1,970,712 | 2,597,416 |
| 400 Solid Waste | 3,306,849 | 3,822,244 | 2,969,998 | 3,047,892 | 3,075,675 |
| 410 Solid Waste Reserve | 2,290,724 | 2,095,644 | 1,932,250 | 1,771,751 | 1,640,951 |
| 501 ER&R | 2,104,061 | 2,441,953 | 3,039,997 | 2,408,360 | 2,646,558 |
| 511 Unemployment | 151,935 | 153,274 | 154,071 | 171,496 | 191,351 |
| 515 IT - dissolved 2019 | - | - | - | | - |
| TOTAL | 35,059,053 | 36,874,004 | 40,284,803 | 34,234,893 | 34,242,391 |