

# WHITMAN COUNTY MONTHLY FINANCIAL REPORT

March 2022

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 3/31/2022 (25%)								
	Revenue			%	Expenditures			%
Department	2022 Budget	2022 Actual	Remaining	Collected	2022 Budget	2022 Actual	Remaining	Expended
Beginning Fund Balance	13,319,029	-	13,319,029				-	0.00%
Prior Period Adjustment	-	-		0.00%		-		
BoCC	-		-	0.00%	440,015	125,129	314,886	28.44%
General Government	2,181,850	300,644	1,881,206	13.78%	6,772,804	4,984,049	1,788,755	73.59%
Administrative Services	903,700	25,313	878,387	2.80%	514,725	42,439	472,286	8.24%
Human Resources	1,000	-	1,000	0.00%	317,779	62,508	255,271	19.67%
Superior Court	17,485	15,845	1,640	90.62%	254,587	72,773	181,814	28.58%
District Court	814,150	118,743	695,407	14.58%	1,084,690	217,549	867,141	20.06%
Clerk	357,390	122,699	234,691	34.33%	532,579	205,829	326,750	38.65%
Treasurer	10,211,056	1,975,667	8,235,389	19.35%	471,315	102,825	368,490	21.82%
Auditor	725,150	310,251	414,899	42.78%	1,290,623	245,262	1,045,361	19.00%
Assessor	-	93	-	-	560,986	113,866	447,120	20.30%
Prosecuting Attorney	122,711	26,109	96,602	21.28%	870,606	189,220	681,386	21.73%
Child Support Enforcement	116,918	7,589	109,329	6.49%	116,918	1,990	114,928	1.70%
Facilities Management	-	4,133		0.00%	810,496	213,420	597,076	26.33%
Sheriff	611,600	142,504	469,096	23.30%	4,530,387	954,462	3,575,925	21.07%
Juvenile	140,645	43,308	97,337	30.79%	610,719	145,390	465,329	23.81%
Weed	1,350	-	1,350	0.00%	99,331	21,913	77,418	22.06%
Coroner	6,000	6,120	(120)	102.00%	225,280	49,008	176,272	21.75%
Extension	400	21	379	5.25%	157,097	22,388	134,709	14.25%
Emergency Management	132,256	52,109	80,147	39.40%	373,534	91,284	282,250	24.44%
Health	598,762	643,958	(45,196)	107.55%	777,023	227,349	549,674	29.26%
Fair	197,100	92,881	104,219	47.12%	457,232	63,813	393,419	13.96%
Parks & Rec	15,000	1,383	13,617	9.22%	267,364	51,274	216,090	19.18%
IT	130,500	-	-	0.00%	998,052	333,513	664,539	33.42%
Ending Fund Balance	-	-	-	0.00%	8,069,910	-	8,069,910	0.00%
<b>TOTALS</b>	<b>30,604,052</b>	<b>3,889,370</b>	<b>26,588,408</b>	<b>12.71%</b>	<b>30,604,052</b>	<b>8,537,253</b>	<b>22,066,799</b>	<b>27.90%</b>
<b>TOTALS w/o Budget Balance</b>	<b>17,285,023</b>		<b>26,588,408</b>	<b>23%</b>	<b>22,534,142</b>	<b>8,537,253</b>	<b>13,996,889</b>	<b>37.89%</b>

**CURRENT EXPENSE & COUNTY-WIDE  
CASH AND DEBT  
AS OF 3/31/2022**

**CASH/INVESTMENTS**

**Current Expense/General Fund**

	March 2022	March 2021	March 2020	March 2019	March 2018
Cash	6,316,282	8,699,651	7,650,780	7,515,548	5,380,061
Reserve (Investment)	2,819,029	2,819,029	2,819,029	1,419,029	1,219,029
<b>Total Current Expense Cash &amp; Investments</b>	<b>9,135,311</b>	<b>11,518,680</b>	<b>10,469,809</b>	<b>8,934,577</b>	<b>6,599,090</b>

**County-Wide**

	March 2022	March 2021	March 2020	March 2019	March 2018
Cash	26,338,630	26,493,013	24,767,134	27,838,488	25,838,133
Investments	7,671,765	7,494,289	8,402,771	4,624,446	4,411,808
<b>Total County-Wide Cash &amp; Investments</b>	<b>34,010,395</b>	<b>33,987,302</b>	<b>33,169,905</b>	<b>32,462,934</b>	<b>30,249,941</b>

**DEBT - County-wide**

**Interfund loans**

**Borrowing Fund**

**Lending Fund**

Emergency Communication, Principal Only      Current Expense      \$      1,000,000      5/31/2025

**General Obligations**

Public Service Building GO Bond, Principal Only      \$      1,293,268      3/31/2031  
Holman Capital

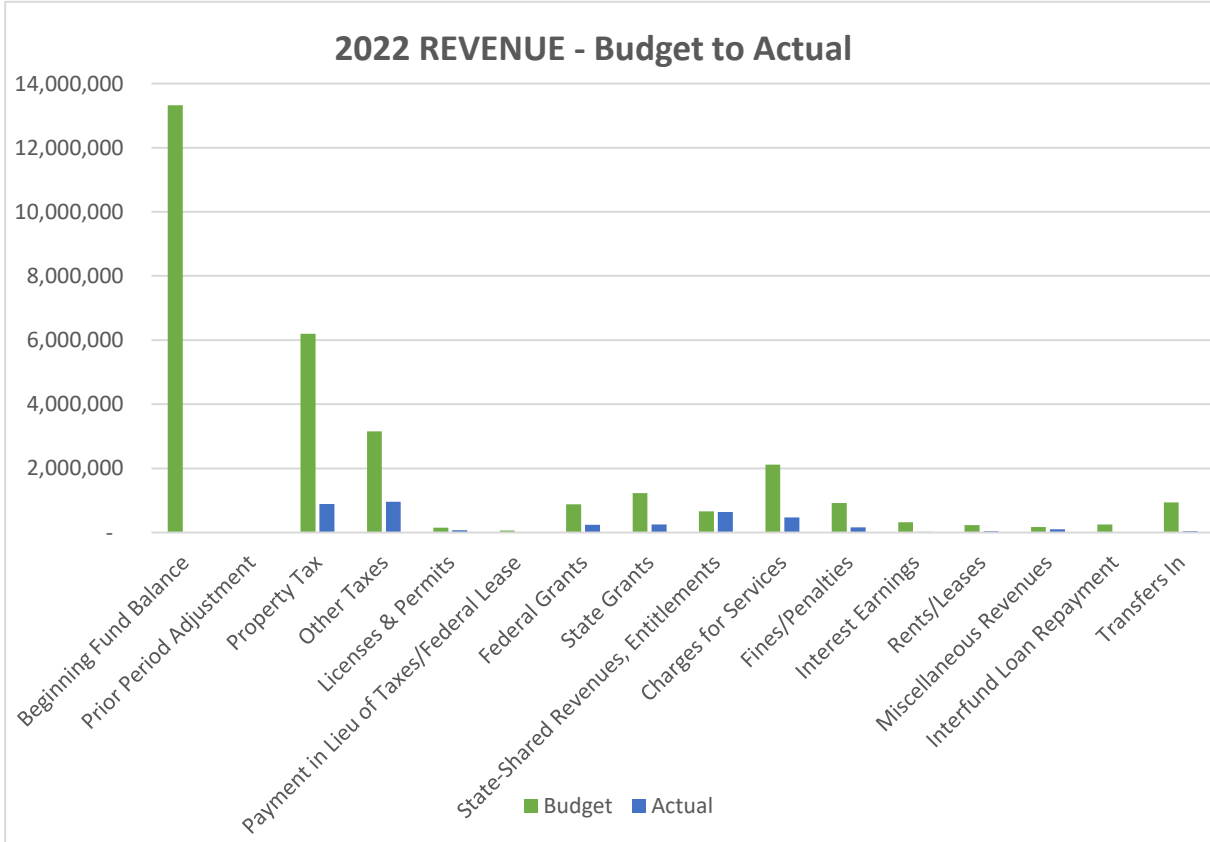
**Revenue Obligations**

Solid Waste Revenue Bond, Principal Only      \$      569,914      12/20/2023  
Compensated Balances-County-Wide      \$      922,236      as of 3/31/2022  
Landfill Closure and Post Closure      \$      1,700,000  
Emergency Comm Capital Lease      \$      761,247      7/20/2025

**Total County-Wide Debt**      \$      **6,246,665**

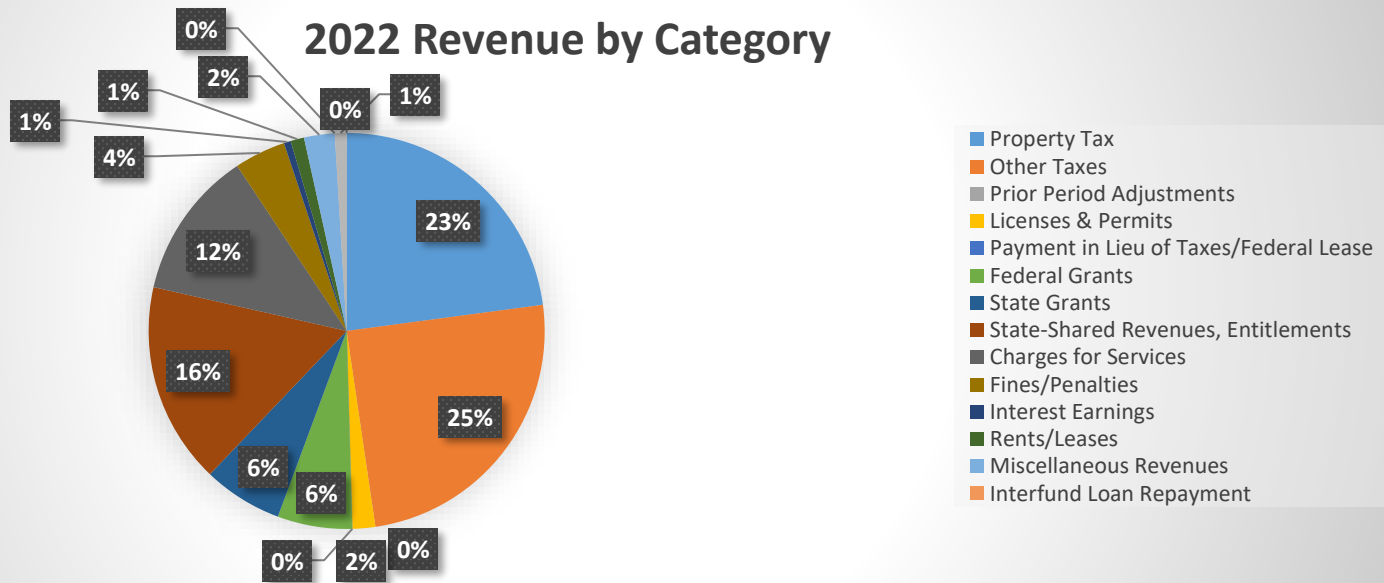
**CURRENT EXPENSE/GENERAL FUND  
REVENUES BY CATEGORY  
AS OF 3/31/2022 (25%)**

<b>Revenue</b>	<b>Budget</b>	<b>Actual</b>	<b>% received</b>
Beginning Fund Balance	13,319,029	-	0.00%
Prior Period Adjustment	-	-	0.00%
Property Tax	6,193,756	890,435	14.38%
Other Taxes	3,155,000	963,807	30.55%
Licenses & Permits	151,500	72,680	47.97%
Payment in Lieu of Taxes/Federal Lease	64,100	17	0.03%
Federal Grants	884,447	237,433	26.85%
State Grants	1,226,924	251,839	20.53%
State-Shared Revenues, Entitlements	657,700	639,070	97.17%
Charges for Services	2,122,025	471,563	22.22%
Fines/Penalties	919,450	163,096	17.74%
Interest Earnings	317,400	21,860	6.89%
Rents/Leases	230,735	43,007	18.64%
Miscellaneous Revenues	170,000	97,094	57.11%
Interfund Loan Repayment	249,475	-	0.00%
Transfers In	942,511	37,469	3.98%
Insurance Recoveries	-	-	-
<b>Total CE/General Fund Revenue</b>	<b>30,604,052</b>	<b>3,889,370</b>	<b>12.71%</b>
<b>TOTALS LESS BEG. FUND BALANCE</b>	<b>17,285,023</b>	<b>3,889,370</b>	<b>23%</b>



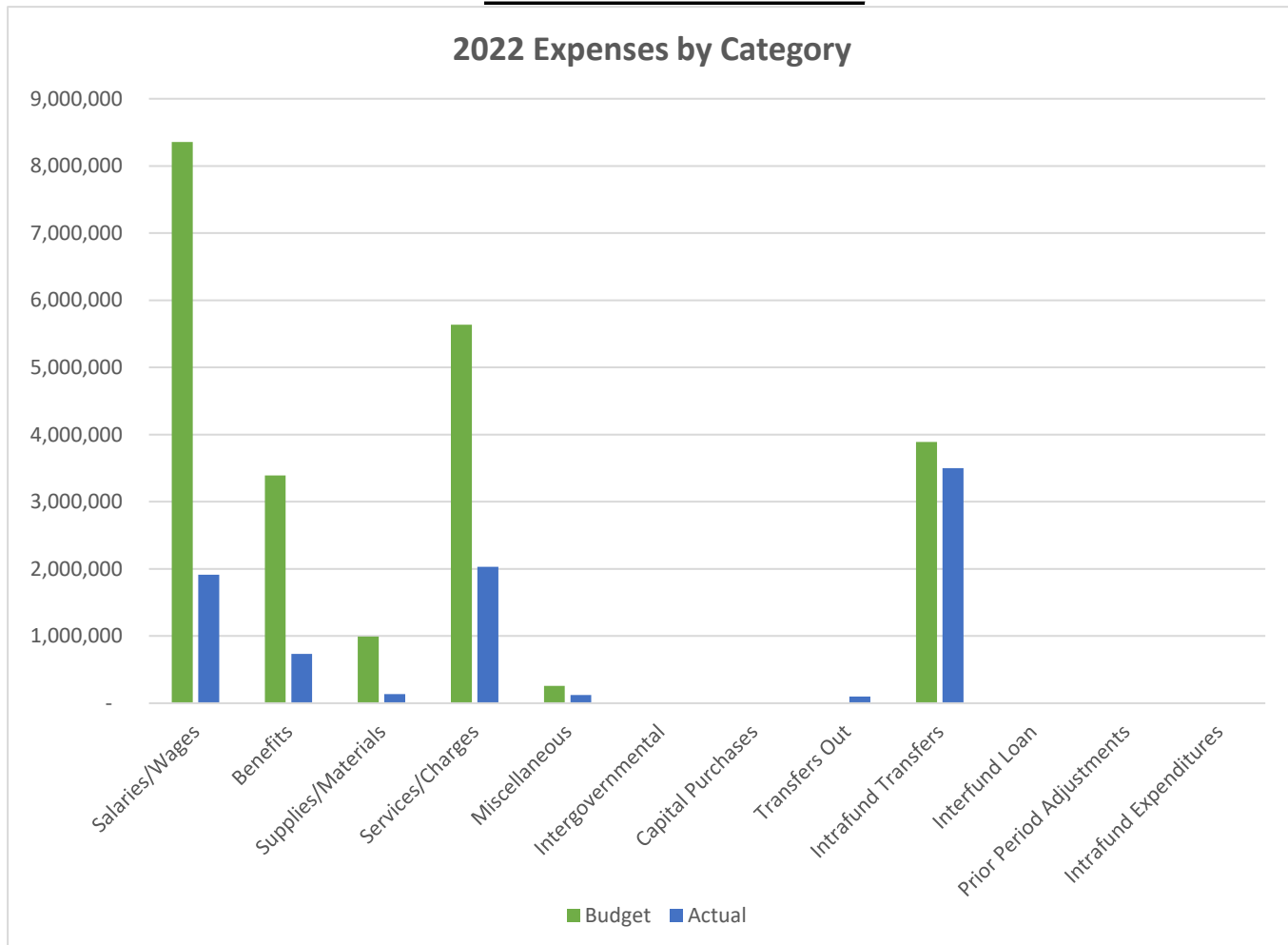
**CURRENT EXPENSE/GENERAL FUND  
REVENUES BY CATEGORY/% of TOTAL  
AS OF 3/31/2022**

	2022 Actual	2021 Actual	2022 % of 2022 Total	2022 vs 2021 Difference
Property Tax	890,435	968,042	22.89%	(77,607)
Other Taxes	963,807	804,557	24.78%	159,250
Prior Period Adjustments	-	34	0.00%	(34)
Licenses & Permits	72,680	77,774	1.87%	(5,094)
Payment in Lieu of Taxes/Federal Lease	17	58	0.00%	(41)
Federal Grants	237,433	945,077	6.10%	(707,644)
State Grants	251,839	228,582	6.48%	23,257
State-Shared Revenues, Entitlements	639,070	301,958	16.43%	337,112
Charges for Services	471,563	398,884	12.12%	72,679
Fines/Penalties	163,096	226,617	4.19%	(63,521)
Interest Earnings	21,860	106,716	0.56%	(84,856)
Rents/Leases	43,007	4,403	1.11%	38,604
Miscellaneous Revenues	97,094	3,482	2.50%	93,612
Interfund Loan Repayment	-	-	0.00%	-
Transfers In	37,469	169,105	0.96%	(131,636)
Insurance Recoveries	-	-	0.00%	-
<b>Total CE/General Fund Revenue</b>	<b>3,889,370</b>	<b>4,235,289</b>	<b>100.00%</b>	<b>(345,919)</b>



**CURRENT EXPENSE/GENERAL FUND  
EXPENSES BY CATEGORY  
AS OF 3/31/2022 (25%)**

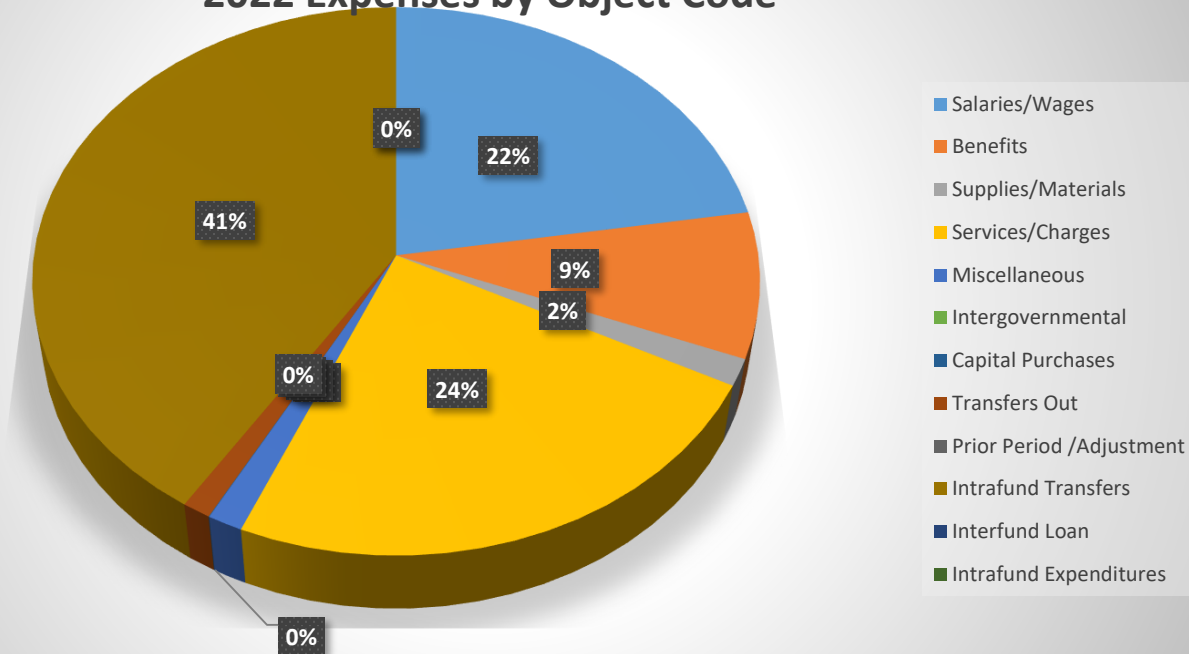
<b>Expenses</b>	<b>Budget</b>	<b>Actual</b>	<b>% spent</b>
Salaries/Wages	8,355,540	1,914,922	22.92%
Benefits	3,390,550	732,194	21.60%
Supplies/Materials	991,801	134,682	13.58%
Services/Charges	5,637,503	2,032,240	36.05%
Miscellaneous	256,150	122,638	47.88%
Intergovernmental	-	-	0.00%
Capital Purchases	10,000	2,603	26.03%
Transfers Out	-	100,000	0.00%
Intrafund Transfers	3,888,973	3,497,973	89.95%
Interfund Loan	-	-	0.00%
Prior Period Adjustments	-	-	0.00%
Intrafund Expenditures	3,625	-	0.00%
Ending Fund Balance	8,069,910	-	0.00%
<b>Total CE/General Fund Expenses</b>	<b>30,604,052</b>	<b>8,537,252</b>	<b>27.90%</b>
<b>TOTAL less End. Fund Balance</b>	<b>22,534,142</b>	<b>8,537,252</b>	<b>37.89%</b>



**CURRENT EXPENSE/GENERAL FUND  
EXPENSES BY OBJECT CODE  
AS OF 3/31/2022 (25%)**

Expenses	2022 Actual	2021 Actual	2022 % of 2022 Total	2022 vs 2021 Difference	2022 vs 2021 % Difference
Salaries/Wages	1,914,922	1,781,527	22.43%	133,395	107%
Benefits	732,194	699,281	8.58%	32,913	105%
Supplies/Materials	134,682	144,941	1.58%	(10,259)	93%
Services/Charges	2,032,240	1,794,313	23.80%	237,927	113%
Miscellaneous	122,638	200	1.44%	122,438	61319%
Intergovernmental	-	-	0.00%	-	0%
Capital Purchases	2,603	-	0.03%	2,603	0%
Transfers Out	100,000	270,000	1.17%	(170,000)	37%
Prior Period /Adjustment	-	(136)	0.00%	136	0%
Intrafund Transfers	3,497,973	-	40.97%	3,497,973	-
Interfund Loan	-	-	0.00%	-	0%
Intrafund Expenditures	-	-	0.00%	-	0%
<b>Total CE/General Fund Expenses</b>	<b>8,537,252</b>	<b>4,690,126</b>	<b>100%</b>	<b>3,847,126</b>	<b>182%</b>

**2022 Expenses by Object Code**



**CURRENT EXPENSE/GENERAL FUND  
EXPENSES BY OBJECT CODE DETAIL  
AS OF 3/31/2022 (25%)**

	<b>Budget</b>	<b>Actual</b>	<b>% of Budget</b>	<b>% of Total Actual</b>
Salaries/Wages	8,094,155	1,856,481	23%	21.75%
Salaries /Wages- Overtime	261,385	58,441	22%	0.68%
Benefits	3,390,550	732,194	22%	8.58%
Operating Supplies/Materials	494,603	78,579	16%	0.92%
Fuel	162,125	22,916	14%	0.27%
Items Purchased for Inventory or Resale	21,330	2,118	10%	0.02%
Small Tools & Equipment	313,743	31,069	10%	0.36%
Services/Professional Services	3,471,072	934,680	27%	10.95%
Communications	286,551	43,811	15%	0.51%
Travel	103,050	6,275	6%	0.07%
Advertising	46,335	4,379	9%	0.05%
Rentals & Leases	322,419	81,240	25%	0.95%
Insurance/Bonds	900,225	848,243	94%	9.94%
Public Utilities	253,000	67,670	27%	0.79%
Repairs & Maintenance	254,851	45,942	18%	0.54%
Miscellaneous	256,150	122,639	48%	1.44%
Intergovernmental Services/Payments	-	-	0%	0.00%
Interfund Transfers	-	100,000	0%	1.17%
Intrafund Transfers	3,888,973	3,497,973		40.97%
Interfund Loan	-	-	0%	0.00%
Capital Outlay	10,000	2,603	26%	0.03%
Prior Period Adjustments	-	-	0%	0.00%
Intrafund Payments	3,625	-	0%	0.00%
Ending Fund Balance	8,069,910	-	0%	0.00%
<b>Current Expense Expenditure Totals</b>	<b>30,604,052</b>	<b>8,537,253</b>	<b>28%</b>	<b>100.00%</b>
<b>Current Expense Less End. Fund Bal.</b>	<b>22,534,142</b>	<b>8,537,253</b>	<b>38%</b>	



**CURRENT EXPENSE/GENERAL FUND  
SALARIES AND BENEFITS BY DEPARTMENT  
AS OF 3/31/2022 (25%)**

	<b>Budget</b>	<b>Actual</b>	<b>% of Budget</b>
009 - Commissioners	418,015	123,700	30%
010 - General Government	85,462	35,502	42%
012 - Admin Services	92,725	22,840	25%
013- Human Resources	311,778	61,977	20%
020 - Superior Court	177,687	43,484	24%
030- District Court	917,940	202,800	22%
040- Clerk	359,379	81,203	23%
050 - Treasurer	413,315	92,330	22%
060 - Auditor	1,008,023	211,597	21%
080 - Assessor	529,236	110,523	21%
100 - Prosecuting Attorney	807,476	176,462	22%
105 - Child Support Enforcement	105,283	1,505	1%
120 - Facilities Management	430,267	89,102	21%
140 - Sheriff	3,529,387	815,223	23%
170 - Juvenile Services	414,944	101,232	24%
200 - Weed Control	82,356	19,486	24%
220 - Coroner	151,580	31,301	21%
240 - County Extension	95,137	21,141	22%
260 - Emergency Management	228,926	49,386	22%
280 - Public Health	680,298	167,369	25%
300 - Fair	230,832	42,192	18%
310- Parks and Recreation	197,242	38,769	20%
320 - Information Technology	478,802	107,992	23%
<b>Current Expense Expenditure Totals</b>	<b>11,746,090</b>	<b>2,647,116</b>	<b>23%</b>

**NON-CURRENT EXPENSE  
SALARIES AND BENEFITS BY FUND  
AS OF 3/31/2022 (25%)**

	<b>Budget</b>	<b>Actual</b>	<b>% of Budget</b>
102 - Building and Development	134,150	29,969	22%
103 - Countywide Planning	236,250	54,059	23%
104 - Developmental Services	101,562	23,320	23%
110 - County Road	5,506,200	1,109,680	20%
117 - Boating Safety	64,000	-	0%
122 - Sheriff K-9 Unit	1,000	-	0%
123 - Paths and Trails	40,902	7,862	19%
126 - Treasurer M&O	12,600	-	0%
127 - Quad-City Task Force	68,439	16,309	24%
128 - Crime Victims/Witness	103,269	30,020	29%
134 - Elections Reserve	30,000	5,761	19%
135 - Prosecutor STOP Grant	16,119	3,155	20%
138 - Federal Equitable Sharing	5,000	-	0%
143 - Trial Court Improvement	3,860	-	
144 - Emergency Communication	249,280	55,060	22%
400 - Solid Waste	1,098,150	170,785	16%
410 - Solid Waste Reserve	15,000	-	0%
501 - Equipment Rental & Revolving	995,650	133,686	13%
511 - Unemployment Insurance	25,000	181	1%
<b>Non-CE Expenditure Totals</b>	<b>8,706,431</b>	<b>1,639,847</b>	<b>19%</b>

<b>Cash &amp; Investment Trends - March</b>					
	<b>March 2022</b>	<b>March 2021</b>	<b>March 2020</b>	<b>March 2019</b>	<b>March 2018</b>
001 Current Expense	9,135,311	11,518,680	10,469,809	8,934,577	6,599,090
102 Building & Development	87,350	127,362	56,834	65,522	98,143
103 CW Planning	59,588	83,202	76,871	99,419	66,718
110 County Road	5,337,682	4,743,980	5,008,466	4,706,397	5,471,476
112 Public Facilities	1,529,057	4,232,040	3,642,427	3,659,959	4,362,325
133 Commissioners Special Revenue	342,608	342,608	609,664	529,579	469,119
144 Emergency Communications	1,030,157	732,586	802,012	866,050	847,930
146 American Rescue Plan Act	833,155	-	-	-	-
100 Special Revenue Other	3,914,970	3,451,907	2,860,350	3,002,598	2,910,809
200 Debt Service	83,445	112,366	366,145	449,591	175,118
300 Capital Projects	3,236,079	1,646,523	1,973,707	3,042,184	1,837,613
400 Solid Waste	3,721,710	2,822,940	2,950,952	2,762,205	2,430,708
410 Solid Waste Reserve	2,044,905	1,881,243	1,729,742	1,616,459	1,683,358
501 ER&R	2,501,090	2,136,067	2,447,646	2,403,332	3,029,238
511 Unemployment	153,288	155,798	175,280	197,846	217,790
515 IT - dissolved 2019	-	-	-	127,216	50,506
<b>TOTAL</b>	<b>34,010,395</b>	<b>33,987,302</b>	<b>33,169,905</b>	<b>32,462,934</b>	<b>30,249,941</b>