

WHITMAN COUNTY MONTHLY FINANCIAL REPORT

December 2024

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 12/31/2024 (100%) | | | | | | | | |
| | Revenue | | | % | Expenditures | | | % |
| Department | 2024 Budget | 2024 Actual | Remaining | Collected | 2024 Budget | 2024 Actual | Remaining | Expended |
| Beginning Fund Balance | 13,041,524 | - | 13,041,524 | | | - | - | 0.00% |
| Prior Period Adjustment | - | 6,000 | | 0.00% | | 357,224 | | |
| BoCC | - | 1,663 | (1,663) | 0.00% | 506,025 | 486,499 | 19,526 | 96.14% |
| General Government | 3,237,342 | 2,860,449 | 376,893 | 88.36% | 4,953,234 | 4,834,939 | 118,295 | 97.61% |
| Administrative Services | 999,878 | 639,880 | 359,998 | 64.00% | 1,031,222 | 783,107 | 248,115 | 75.94% |
| Human Resources | - | - | - | 0.00% | 382,826 | 373,784 | 9,043 | 97.64% |
| Superior Court | 33,119 | 23,873 | 9,246 | 72.08% | 466,304 | 449,428 | 16,876 | 96.38% |
| District Court | 810,400 | 845,507 | (35,107) | 104.33% | 925,950 | 917,647 | 8,303 | 99.10% |
| Probation | 285,268 | 274,439 | 10,829 | 96.20% | 555,319 | 418,055 | 137,264 | 75.28% |
| Clerk | 134,906 | 137,474 | (2,568) | 101.90% | 438,727 | 418,506 | 20,221 | 95.39% |
| Treasurer | 14,298,507 | 14,741,373 | (442,866) | 103.10% | 689,244 | 509,805 | 179,439 | 73.97% |
| Auditor | 1,136,900 | 1,089,732 | 47,168 | 95.85% | 1,203,560 | 1,031,435 | 172,125 | 85.70% |
| Assessor | - | 500 | - | - | 634,661 | 485,357 | 149,304 | 76.48% |
| Prosecuting Attorney | 117,680 | 113,613 | 4,067 | 96.54% | 1,214,030 | 1,213,624 | 406 | 99.97% |
| Facilities Management | - | - | - | 0.00% | 877,395 | 820,695 | 56,700 | 93.54% |
| Sheriff | 644,250 | 672,197 | (27,947) | 104.34% | 5,590,600 | 4,997,324 | 593,276 | 89.39% |
| Juvenile | 148,787 | 142,619 | 6,168 | 95.85% | 746,068 | 711,199 | 34,869 | 95.33% |
| Weed | 1,485 | 1,485 | - | 100.00% | 118,780 | 113,374 | 5,406 | 95.45% |
| Coroner | 11,200 | 21,173 | (9,973) | 189.04% | 319,405 | 264,502 | 54,903 | 82.81% |
| Extension | 300 | 1,359 | (1,059) | 452.87% | 187,966 | 141,747 | 46,219 | 75.41% |
| Emergency Management | 192,500 | 152,880 | 39,620 | 79.42% | 449,161 | 392,216 | 56,945 | 87.32% |
| Health | 3,187,752 | 3,426,356 | (238,604) | 107.49% | 2,778,800 | 2,465,545 | 313,255 | 88.73% |
| Fair | 501,066 | 439,699 | 61,367 | 87.75% | 877,767 | 814,405 | 63,362 | 92.78% |
| Parks & Rec | 119,000 | 17,306 | 101,694 | 14.54% | 513,245 | 406,430 | 106,815 | 79.19% |
| IT | - | - | - | 0.00% | 1,478,800 | 1,462,796 | 834,517 | 98.92% |
| Ending Fund Balance | - | - | - | 0.00% | 11,962,775 | - | 11,962,775 | 0.00% |
| TOTALS | 38,901,864 | 25,609,577 | 13,298,787 | 65.83% | 38,901,864 | 24,869,642 | 14,032,222 | 63.93% |
| TOTALS w/o Budget Balance | 25,860,340 | 25,609,577 | 13,298,787 | 99% | 26,939,089 | 24,869,642 | 2,069,447 | 92.32% |

**CURRENT EXPENSE & COUNTY-WIDE
CASH AND DEBT
AS OF 12/31/2024 (100%)**

CASH/INVESTMENTS

Current Expense/General Fund

| | December 2024 | December 2023 | December 2022 | December 2021 | December 2020 |
|---|-------------------|-------------------|-------------------|-------------------|-------------------|
| Cash | 10,832,642 | 10,757,707 | 8,877,924 | 10,964,264 | 9,154,488 |
| Reserve (Investment) | 3,484,029 | 2,819,029 | 2,819,029 | 2,819,029 | 2,819,029 |
| Total Current Expense Cash & Investments | 14,316,671 | 13,576,736 | 11,696,953 | 13,783,293 | 11,973,517 |

County-Wide

| | December 2024 | December 2023 | December 2022 | December 2021 | December 2020 |
|---|-------------------|-------------------|-------------------|-------------------|-------------------|
| Cash | 25,729,762 | 28,145,100 | 29,582,498 | 31,988,025 | 27,258,318 |
| Investments | 11,941,031 | 11,404,788 | 7,750,023 | 7,541,502 | 7,087,803 |
| Total County-Wide Cash & Investments | 37,670,793 | 39,549,888 | 37,332,521 | 39,529,527 | 34,346,121 |

DEBT - County-wide

Interfund loans

Borrowing Fund

Lending Fund

Emergency Communication, Principal Only Current Expense \$ 250,525 5/31/2025

General Obligations

Public Service Building GO Bond, Principal Only \$ 970,806 3/31/2031
Holman Capital

Revenue Obligations

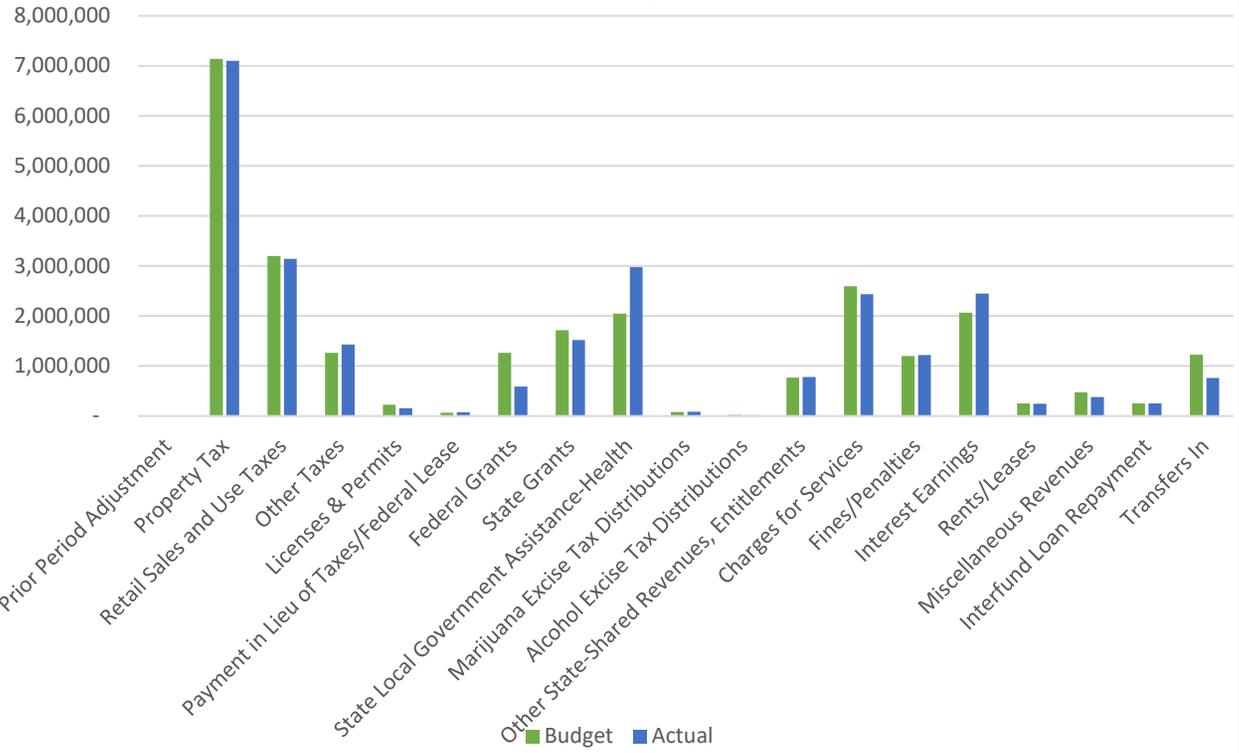
Compensated Balances-County-Wide \$ 1,070,804 as of 12/31/2024
Landfill Closure and Post Closure \$ 2,094,801
Emergency Comm Capital Lease \$ 200,566 7/20/2025

Total County-Wide Debt \$ **4,587,502**

**CURRENT EXPENSE/GENERAL FUND
REVENUES BY CATEGORY
AS OF 12/31/2024 (100%)**

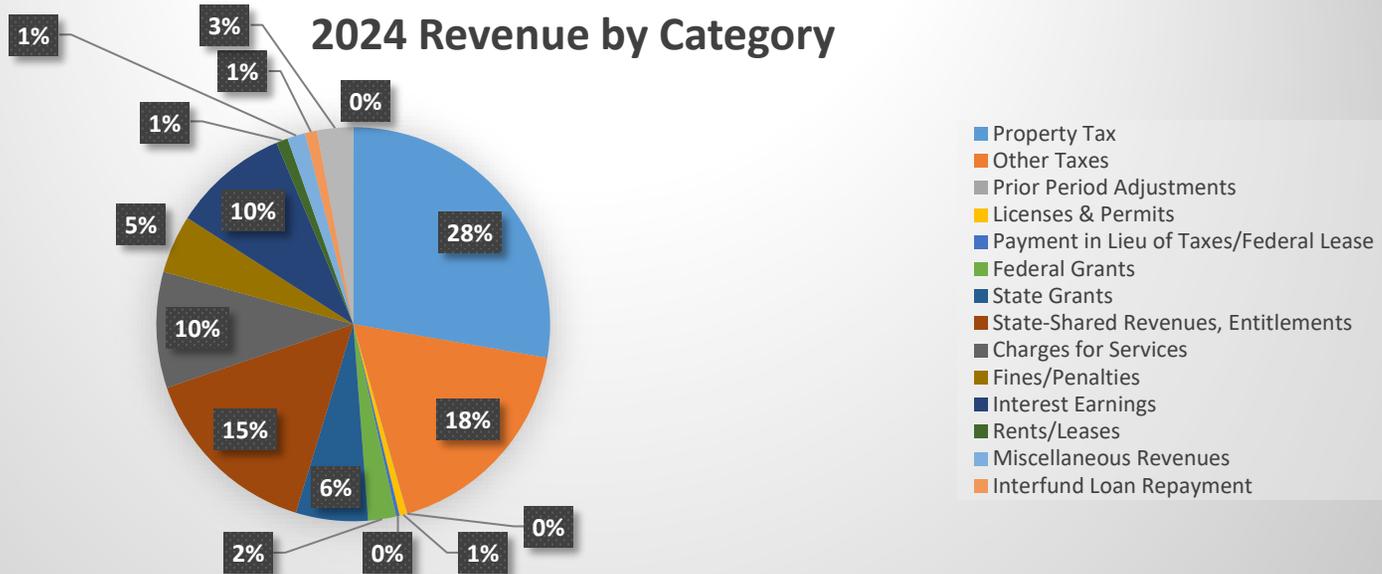
| Revenue | Budget | Actual | % received |
|---|-------------------|-------------------|-------------------|
| Beginning Fund Balance | 13,041,524 | - | 0.00% |
| Prior Period Adjustment | - | 6,000 | 0.00% |
| Property Tax | 7,140,282 | 7,102,348 | 99.47% |
| Retail Sales and Use Taxes | 3,200,000 | 3,139,370 | 98.11% |
| Other Taxes | 1,265,000 | 1,429,280 | 112.99% |
| Licenses & Permits | 227,500 | 158,415 | 69.63% |
| Payment in Lieu of Taxes/Federal Lease | 68,025 | 73,145 | 107.53% |
| Federal Grants | 1,267,157 | 587,203 | 46.34% |
| State Grants | 1,713,814 | 1,516,040 | 88.46% |
| State Local Government Assistance-Health | 2,046,835 | 2,974,874 | 145.34% |
| Marijuana Excise Tax Distributions | 80,000 | 86,013 | 107.52% |
| Alcohol Excise Tax Distributions | 20,000 | 16,862 | 84.31% |
| Other State-Shared Revenues, Entitlements | 767,593 | 779,128 | 101.50% |
| Charges for Services | 2,592,913 | 2,437,370 | 94.00% |
| Fines/Penalties | 1,202,840 | 1,221,400 | 101.54% |
| Interest Earnings | 2,066,701 | 2,448,869 | 118.49% |
| Rents/Leases | 251,642 | 244,293 | 97.08% |
| Miscellaneous Revenues | 474,150 | 380,471 | 80.24% |
| Interfund Loan Repayment | 250,175 | 250,175 | 100.00% |
| Transfers In | 1,225,713 | 758,321 | 61.87% |
| Insurance Recoveries | - | - | - |
| Total CE/General Fund Revenue | 38,901,864 | 25,609,577 | 65.83% |
| TOTALS LESS BEG. FUND BALANCE | 25,860,340 | 25,609,577 | 99% |

2024 REVENUE - Budget to Actual



CURRENT EXPENSE/GENERAL FUND REVENUES BY CATEGORY AS OF 12/31/2024 (100%)

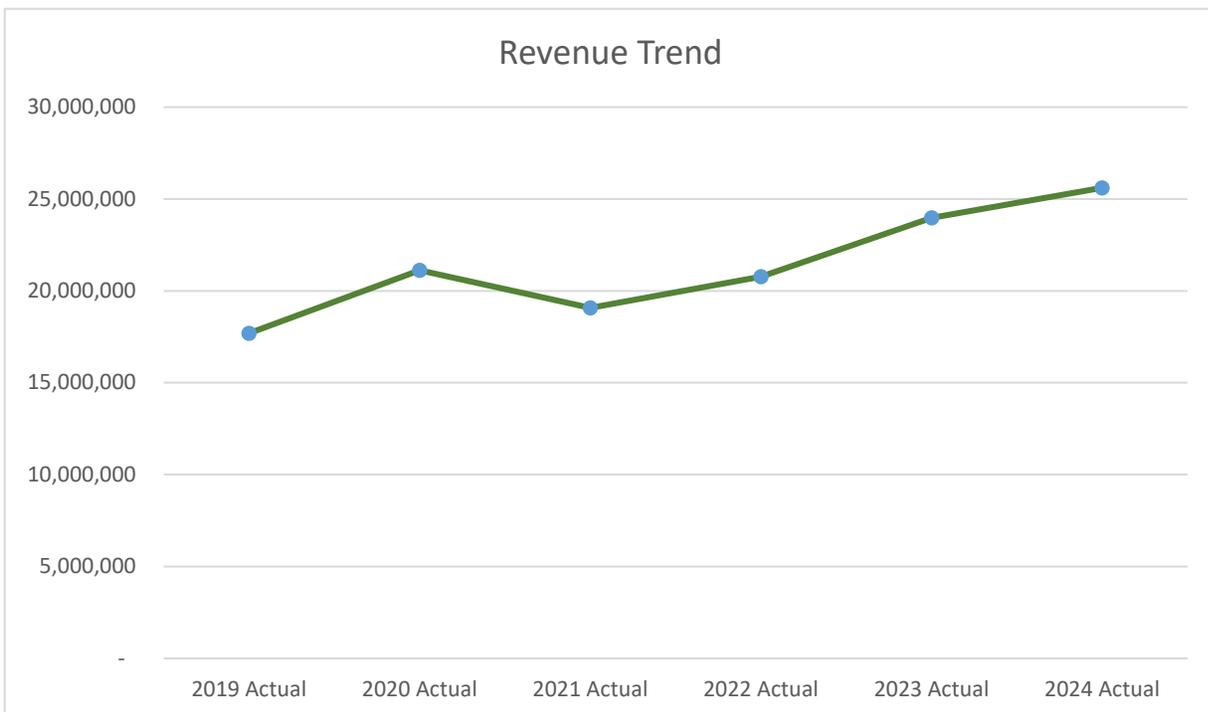
| | 2024 Actual | 2023 Actual | 2024 % of 2024 Total | 2024 vs 2023 Difference |
|--|-------------------|-------------------|-------------------------|----------------------------|
| Property Tax | 7,102,348 | 6,904,631 | 27.73% | 197,717 |
| Other Taxes | 4,568,650 | 4,778,141 | 17.84% | (209,491) |
| Prior Period Adjustments | 6,000 | (85,809) | 0.02% | 91,809 |
| Licenses & Permits | 158,415 | 147,745 | 0.62% | 10,670 |
| Payment in Lieu of Taxes/Federal Lease | 73,145 | 172,536 | 0.29% | (99,391) |
| Federal Grants | 587,203 | 887,965 | 2.29% | (300,762) |
| State Grants | 1,516,040 | 1,302,783 | 5.92% | 213,257 |
| State-Shared Revenues, Entitlements | 3,856,877 | 2,708,716 | 15.06% | 1,148,161 |
| Charges for Services | 2,437,370 | 2,234,129 | 9.52% | 203,241 |
| Fines/Penalties | 1,221,400 | 1,440,036 | 4.77% | (218,636) |
| Interest Earnings | 2,448,869 | 2,208,414 | 9.56% | 240,455 |
| Rents/Leases | 244,293 | 197,189 | 0.95% | 47,104 |
| Miscellaneous Revenues | 380,471 | 123,945 | 1.49% | 256,526 |
| Interfund Loan Repayment | 250,175 | 249,825 | 0.98% | 350 |
| Transfers In | 758,321 | 710,588 | 2.96% | 47,733 |
| Insurance Recoveries | - | - | 0.00% | - |
| Total CE/General Fund Revenue | 25,609,577 | 23,980,834 | 100.00% | 1,628,743 |



Current Expense

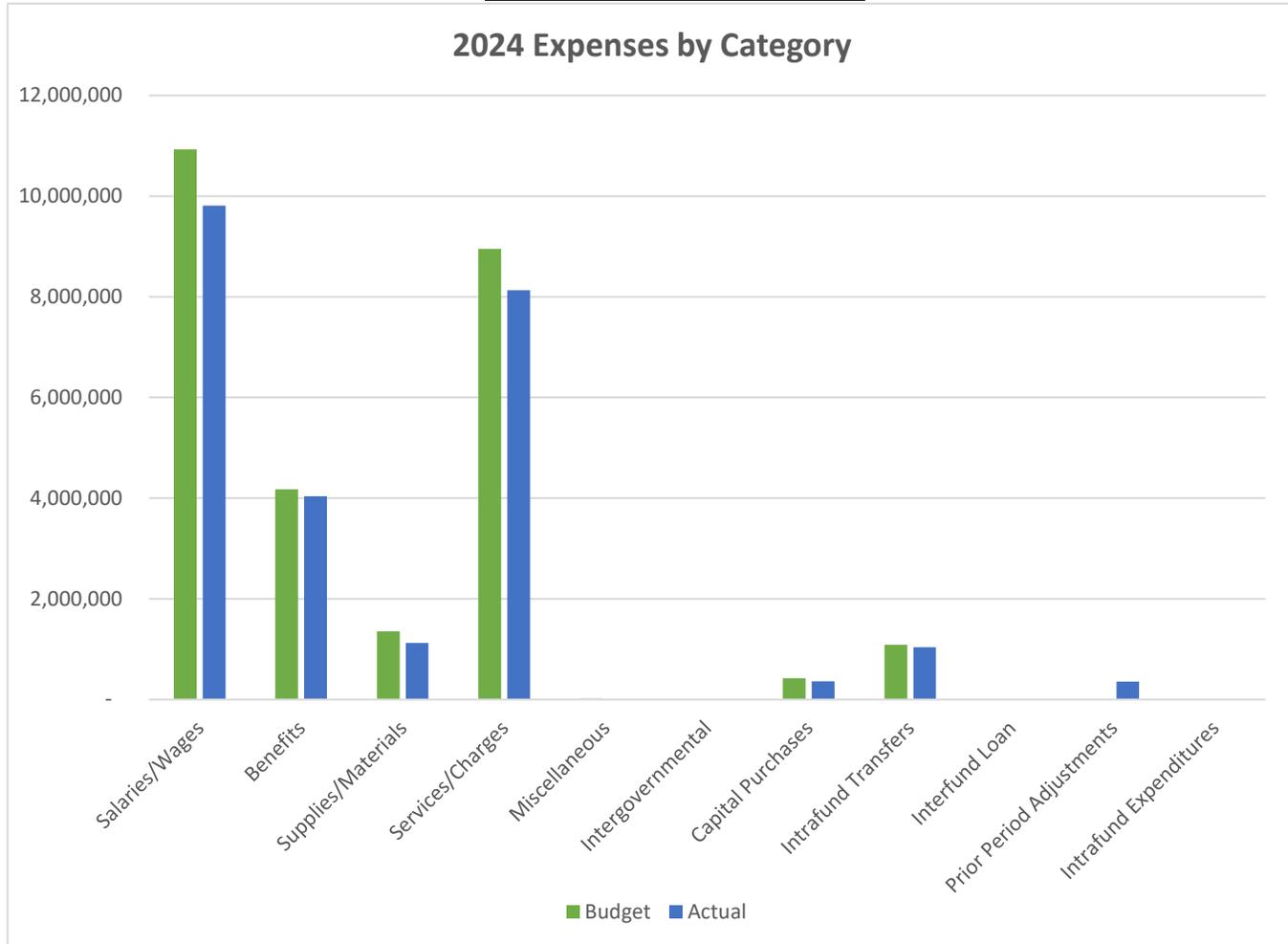
Revenue Trend as of 12/31/24

| | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 |
|-----------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| | Actual | Actual | Actual | Actual | Actual | Actual |
| Prior Period Adjustments | 187,427 | 1,878 | 11,013 | 43,767 | (85,809) | 6,000 |
| Property Tax | 6,520,142 | 6,474,844 | 6,681,285 | 7,125,878 | 6,904,631 | 7,102,348 |
| Retail Sales and Use Taxes | 2,118,248 | 2,443,727 | 2,345,159 | 3,018,441 | 3,301,256 | 3,139,370 |
| Other Taxes | 1,085,081 | 1,174,753 | 1,107,030 | 1,345,840 | 1,476,885 | 1,429,280 |
| Licenses & Permits | 137,029 | 132,357 | 139,245 | 134,929 | 147,745 | 158,415 |
| Payment in Lieu of Taxes | 61,334 | 61,486 | 62,378 | 63,967 | 172,536 | 73,145 |
| Federal Grants | 429,685 | 4,809,727 | 1,890,158 | 851,948 | 887,965 | 587,203 |
| State Grants | 1,033,355 | 990,815 | 1,253,940 | 1,210,880 | 1,302,783 | 1,516,040 |
| State Local Government Grants | 210,355 | 318,355 | 550,355 | 918,128 | 1,888,855 | 2,974,874 |
| Marijuana Excise Tax | 63,990 | 62,538 | 69,801 | 80,897 | 86,314 | 86,013 |
| Alcohol Excise Tax | 14,532 | 17,253 | 19,300 | 17,902 | 17,479 | 16,862 |
| Other State-Share | 575,703 | 580,251 | 737,797 | 617,642 | 716,068 | 779,128 |
| Charges for Services | 1,761,623 | 1,937,124 | 2,031,857 | 2,162,458 | 2,234,129 | 2,437,370 |
| Fines/Penalties | 1,196,156 | 989,046 | 873,058 | 834,833 | 1,440,036 | 1,221,400 |
| Interest Earnings | 1,131,667 | 360,538 | 198,260 | 741,732 | 2,208,414 | 2,448,869 |
| Rents/Leases | 67,953 | 37,739 | 147,330 | 204,753 | 197,189 | 244,293 |
| Miscellaneous Revenues | 64,690 | 36,872 | 30,582 | 319,204 | 123,945 | 380,471 |
| Interfund Loan Repayments | 40,625 | - | 125,000 | 249,476 | 249,825 | 250,175 |
| Transfers In | 932,062 | 697,171 | 795,812 | 828,714 | 710,588 | 758,321 |
| Insurance Recoveries | 63,073 | - | - | - | - | - |
| Total General Fund Revenue | 17,694,730 | 21,126,474 | 19,069,360 | 20,771,389 | 23,980,834 | 25,609,577 |



**CURRENT EXPENSE/GENERAL FUND
EXPENSES BY CATEGORY
AS OF 12/31/2024 (100%)**

| Expenses | Budget | Actual | % spent |
|---------------------------------------|-------------------|-------------------|----------------|
| Salaries/Wages | 10,927,831 | 9,809,566 | 89.77% |
| Benefits | 4,180,129 | 4,037,895 | 96.60% |
| Supplies/Materials | 1,352,075 | 1,124,075 | 83.14% |
| Services/Charges | 8,952,224 | 8,131,147 | 90.83% |
| Miscellaneous | 19,200 | 9,908 | 51.60% |
| Intergovernmental | 600 | - | 0.00% |
| Capital Purchases | 421,588 | 363,233 | 86.16% |
| Intrafund Transfers | 1,084,942 | 1,036,594 | 95.54% |
| Interfund Loan | - | - | 0.00% |
| Prior Period Adjustments | - | 357,224 | 0.00% |
| Intrafund Expenditures | 500 | - | 0.00% |
| Ending Fund Balance | 11,962,775 | - | 0.00% |
| Total CE/General Fund Expenses | 38,901,864 | 24,869,642 | 63.93% |
| TOTAL less End. Fund Balance | 26,939,089 | 24,869,642 | 92.32% |

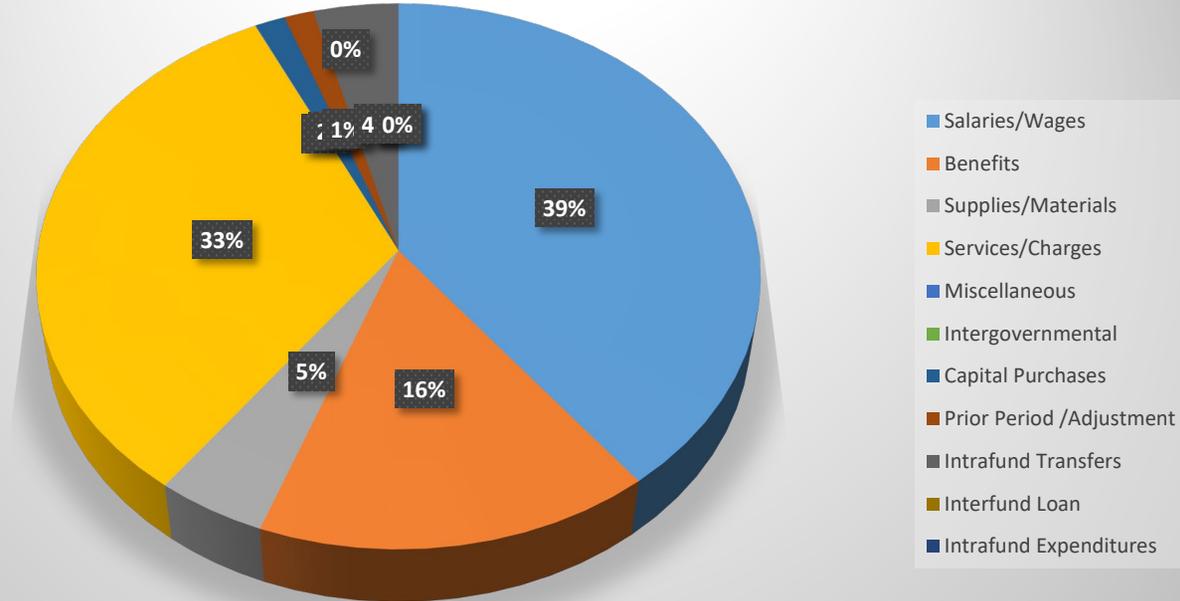


CURRENT EXPENSE/GENERAL FUND

EXPENSES BY OBJECT CODE AS OF 12/31/2024 (100%)

| Expenses | 2024 Actual | 2023 Actual | 2024 % of 2024 Total | 2024 vs 2023 Difference | 2024 vs 2023 % increase/decrease |
|---------------------------------------|-------------------|-------------------|-------------------------|----------------------------|-------------------------------------|
| Salaries/Wages | 9,809,566 | 8,965,808 | 39.44% | 843,758 | 9% |
| Benefits | 4,037,895 | 3,513,812 | 16.24% | 524,083 | 15% |
| Supplies/Materials | 1,124,075 | 1,077,237 | 4.52% | 46,838 | 4% |
| Services/Charges | 8,131,147 | 7,196,287 | 32.70% | 934,860 | 13% |
| Miscellaneous | 9,908 | 15,909 | 0.04% | (6,001) | -38% |
| Intergovernmental | - | - | 0.00% | - | 0% |
| Capital Purchases | 363,233 | 121,528 | 1.46% | 241,705 | 0% |
| Prior Period /Adjustment | 357,224 | 12,080 | 1.44% | 345,144 | 0% |
| Intrafund Transfers | 1,036,594 | 1,198,291 | 4.17% | (161,697) | -13% |
| Interfund Loan | - | - | 0.00% | - | 0% |
| Intrafund Expenditures | - | - | 0.00% | - | 0% |
| Total CE/General Fund Expenses | 24,869,642 | 22,100,952 | 100% | 2,768,690 | 13% |

2024 Expenses by Object Code

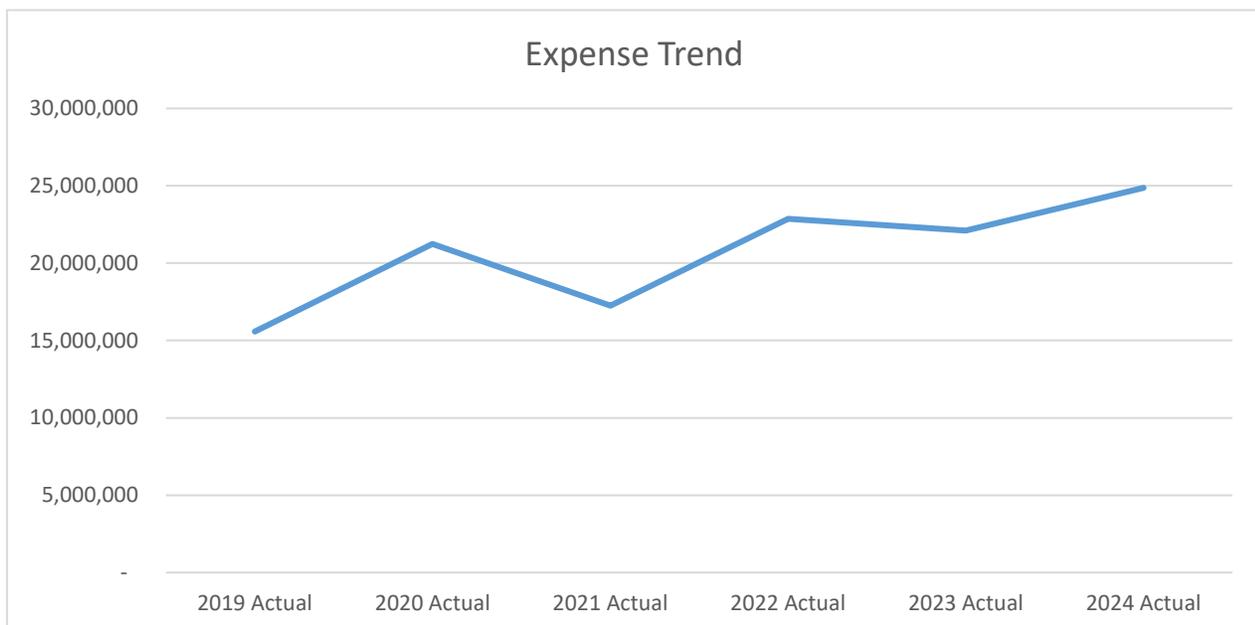


**CURRENT EXPENSE/GENERAL FUND
EXPENSES BY OBJECT CODE DETAIL
AS OF 12/31/2024 (100%)**

| | Budget | Actual | % of Budget | % of Total Actual |
|--|-------------------|-------------------|------------------------|------------------------------|
| Salaries/Wages | 10,578,302 | 9,501,930 | 90% | 38.21% |
| Salaries /Wages- Overtime | 349,529 | 307,636 | 88% | 1.24% |
| Benefits | 4,180,129 | 4,037,895 | 97% | 16.24% |
| Operating Supplies/Materials | 742,525 | 742,987 | 100% | 2.99% |
| Fuel | 209,050 | 131,229 | 63% | 0.53% |
| Items Purchased for Inventory or Resale | 17,830 | 13,876 | 78% | 0.06% |
| Small Tools & Equipment | 382,670 | 235,981 | 62% | 0.95% |
| Services/Professional Services | 5,892,483 | 5,064,975 | 86% | 20.37% |
| Communications | 299,450 | 234,772 | 78% | 0.94% |
| Travel | 146,750 | 93,436 | 64% | 0.38% |
| Advertising | 34,920 | 32,262 | 92% | 0.13% |
| Rentals & Leases | 307,530 | 319,851 | 104% | 1.29% |
| Insurance/Bonds | 1,714,925 | 1,682,715 | 98% | 6.77% |
| Public Utilities | 308,000 | 329,005 | 107% | 1.32% |
| Repairs & Maintenance | 248,166 | 374,133 | 151% | 1.50% |
| Miscellaneous | 19,200 | 9,908 | 52% | 0.04% |
| Intergovernmental Services/Payments | 600 | - | 0% | 0.00% |
| Intrafund Transfers | 1,084,942 | 1,036,594 | | 4.17% |
| Interfund Loan | - | - | 0% | 0.00% |
| Capital Outlay | 421,588 | 363,233 | 86% | 1.46% |
| Prior Period Adjustments | - | 357,224 | 0% | 1.44% |
| Intrafund Payments | 500 | - | 0% | 0.00% |
| Ending Fund Balance | 11,962,775 | - | 0% | 0.00% |
| Current Expense Expenditure Totals | 38,901,864 | 24,869,642 | 64% | 100.00% |
| Current Expense Less End. Fund Bal. | 26,939,089 | 24,869,642 | 92% | |

Current Expense Expense Trend as of 12/31/24

| | 2019 Actual | 2020 Actual | 2021 Actual | 2022 Actual | 2023 Actual | 2024 Actual |
|---|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Salaries/Wages | 6,604,303 | 6,974,512 | 6,919,638 | 7,435,224 | 8,756,562 | 9,501,930 |
| Salaries /Wages- Benefits | 163,192 | 150,047 | 211,974 | 240,792 | 209,246 | 307,636 |
| Operating Sup./M Fuel | 2,610,861 | 2,818,162 | 2,745,336 | 2,939,925 | 3,513,812 | 4,037,895 |
| Items for Inv. or I Small Tools & Equi | 463,716 | 518,213 | 345,390 | 583,019 | 615,513 | 742,987 |
| Services/Prof. Srv Communications | 92,518 | 72,894 | 90,385 | 129,981 | 139,645 | 131,229 |
| Travel | 19,677 | 30,443 | 14,897 | 12,097 | 13,749 | 13,876 |
| Advertising | 282,244 | 507,501 | 245,013 | 334,057 | 308,331 | 235,981 |
| Rentals & Leases | 1,855,975 | 5,046,181 | 3,292,921 | 4,115,239 | 4,672,291 | 5,064,975 |
| Insurance/Bonds | 189,986 | 256,674 | 160,904 | 187,518 | 220,972 | 234,772 |
| Public Utilities | 118,655 | 21,584 | 31,057 | 71,431 | 97,303 | 93,436 |
| Repairs & Maint. | 19,817 | 7,869 | 65,109 | 34,441 | 19,013 | 32,262 |
| Miscellaneous | 258,902 | 402,697 | 285,647 | 356,257 | 270,736 | 319,851 |
| Intergov. Service | 609,937 | 703,410 | 725,289 | 865,655 | 1,194,050 | 1,682,715 |
| Interfund Transfe | 232,265 | 229,374 | 237,361 | 246,730 | 298,964 | 329,005 |
| Intrafund Transfe | 298,370 | 302,281 | 262,569 | 272,786 | 422,957 | 374,133 |
| Interfund Loan | 2,041 | 2,232 | 63,990 | 243,030 | 15,909 | 9,908 |
| Capital Outlay | 766,354 | 483,321 | - | - | - | - |
| Prior Period Adj. | 708,589 | 2,483,839 | 1,470,000 | 200,000 | - | - |
| Intrafund Payme | 2,341 | - | - | 4,539,675 | 1,198,291 | 1,036,594 |
| Current Expense | 125,000 | - | - | - | - | - |
| | 153,337 | 222,606 | 86,881 | 42,575 | 121,528 | 363,233 |
| | 187 | 406 | 5,181 | 6,626 | 12,080 | 357,224 |
| | 340 | 10,249 | 355 | - | - | - |
| Current Expense | 15,578,607 | 21,244,495 | 17,259,897 | 22,857,058 | 22,100,952 | 24,869,642 |



**CURRENT EXPENSE/GENERAL FUND
SALARIES AND BENEFITS BY DEPARTMENT
AS OF 12/31/2024 (100%)**

| | Budget | Actual | % of Budget |
|---|-------------------|-------------------|------------------------|
| 009 - Commissioners | 491,325 | 474,172 | 96.5% |
| 010 - General Government | 86,742 | 84,405 | 97.3% |
| 012 - Admin Services | 488,322 | 473,519 | 97.0% |
| 013- Human Resources | 376,536 | 367,262 | 97.5% |
| 020 - Superior Court | 226,466 | 222,477 | 98.2% |
| 030- District Court | 842,950 | 828,920 | 98.3% |
| 031-Probation | 438,219 | 349,816 | 79.8% |
| 040- Clerk | 371,227 | 372,496 | 100.3% |
| 050 - Treasurer | 626,244 | 480,129 | 76.7% |
| 060 - Auditor | 835,270 | 766,177 | 91.7% |
| 080 - Assessor | 606,761 | 462,948 | 76.3% |
| 100 - Prosecuting Attorney | 1,128,900 | 1,113,367 | 98.6% |
| 120 - Facilities Management | 405,445 | 384,877 | 94.9% |
| 140 - Sheriff | 4,518,500 | 4,071,394 | 90.1% |
| 170 - Juvenile Services | 482,495 | 482,485 | 100.0% |
| 200 - Weed Control | 100,470 | 97,771 | 97.3% |
| 220 - Coroner | 233,505 | 176,311 | 75.5% |
| 240 - County Extension | 126,046 | 97,590 | 77.4% |
| 260 - Emergency Management | 220,661 | 224,202 | 101.6% |
| 280 - Public Health | 1,269,000 | 1,178,305 | 92.9% |
| 300 - Fair | 382,181 | 339,870 | 88.9% |
| 310- Parks and Recreation | 308,745 | 300,926 | 97.5% |
| 320 - Information Technology | 541,950 | 498,042 | 91.9% |
| Current Expense Expenditure Totals | 15,107,960 | 13,847,461 | 91.7% |

**NON-CURRENT EXPENSE
SALARIES AND BENEFITS BY FUND
As of 12/31/2024 (100%)**

| | Budget | Actual | % of Budget |
|-------------------------------------|-------------------|------------------|------------------------|
| 102 - Building and Development | 143,150 | 139,156 | 97.2% |
| 103 - Countywide Planning | 259,300 | 254,496 | 98.1% |
| 104 - Developmental Services | 163,580 | 163,293 | 99.8% |
| 108-Veterans Relief | 36,856 | 37,982 | 103.1% |
| 110 - County Road | 6,196,700 | 5,127,764 | 82.7% |
| 117 - Boating Safety | 64,000 | 57,887 | 90.4% |
| 122 - Sheriff K-9 Unit | 1,000 | - | 0.0% |
| 123 - Paths and Trails | 58,359 | 41,550 | 71.2% |
| 126 - Treasurer M&O | 5,150 | - | 0.0% |
| 127 - Quad-City Task Force | 78,900 | 88,028 | 111.6% |
| 128 - Crime Victims/Witness | 178,299 | 184,237 | 103.3% |
| 132-Auditor's Document Preservation | - | - | 0.0% |
| 134 - Elections Reserve | 39,355 | 33,425 | 84.9% |
| 135 - Prosecutor STOP Grant | 16,119 | 15,820 | 98.1% |
| 138 - Federal Equitable Sharing | 5,000 | - | 0.0% |
| 143 - Trial Court Improvement | 5,054 | 5,342 | 105.7% |
| 144 - Emergency Communication | 394,642 | 418,523 | 106.1% |
| 146-ARPA | 36,953 | 37,981 | 102.8% |
| 400 - Solid Waste | 1,297,750 | 987,004 | 76.1% |
| 410 - Solid Waste Reserve | 22,500 | - | 0.0% |
| 501 - Equipment Rental & Revolving | 1,139,100 | 802,772 | 70.5% |
| 511 - Unemployment Insurance | 10,000 | 6,148 | 61.5% |
| Non-CE Expenditure Totals | 10,151,767 | 8,401,408 | 82.8% |

| Cash & Investment Trends - December | | | | | |
|--|----------------------|----------------------|----------------------|----------------------|----------------------|
| | | | | | |
| | December 2024 | December 2023 | December 2022 | December 2021 | December 2020 |
| 001 Current Expense | 14,316,671 | 13,576,736 | 11,696,953 | 13,783,293 | 11,973,517 |
| 102 Building & Development | 102,419 | 56,736 | 71,240 | 101,078 | 96,176 |
| 103 CW Planning | 128,567 | 70,242 | 4,215 | 10,145 | 161,325 |
| 110 County Road | 3,480,821 | 6,251,871 | 5,736,018 | 4,606,049 | 4,072,569 |
| 112 Public Facilities | 2,126,389 | 2,472,535 | 1,653,002 | 1,559,516 | 4,166,992 |
| 133 Commissioners Special Revenue | 285,064 | 285,064 | 285,064 | 342,608 | 500,000 |
| 144 Emergency Communications | 2,380,066 | 1,976,118 | 1,495,188 | 936,217 | 664,054 |
| 146 American Rescue Plan Act | 956,603 | 1,691,451 | 2,219,381 | 3,781,996 | - |
| 100 Special Revenue Other | 4,738,696 | 4,397,362 | 4,108,986 | 3,715,519 | 3,321,980 |
| 200 Debt Service | 91 | 1 | 1 | 28,918 | 195,812 |
| 300 Capital Projects | 1,523,811 | 1,459,582 | 1,146,018 | 1,646,081 | 1,740,673 |
| 400 Solid Waste | 2,060,727 | 1,837,492 | 3,844,690 | 3,551,378 | 2,539,499 |
| 410 Solid Waste Reserve | 2,593,041 | 2,394,738 | 2,155,960 | 2,021,921 | 1,831,590 |
| 501 ER&R | 2,838,024 | 2,934,008 | 2,762,532 | 3,291,340 | 2,916,909 |
| 511 Unemployment | 139,803 | 145,952 | 153,273 | 153,468 | 165,025 |
| 515 IT - dissolved 2019 | - | - | - | - | - |
| TOTAL | 37,670,793 | 39,549,888 | 37,332,521 | 39,529,527 | 34,346,121 |

Current Expense Financial Trends

