

WHITMAN COUNTY MONTHLY FINANCIAL REPORT

December 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 12/31/2023 (100%)								
Includes Budget Amendment #3								
	<i>Revenue</i>			<i>%</i>	<i>Expenditures</i>			<i>%</i>
Department	2023 Budget	2023 Actual	Remaining	Collected	2023 Budget	2023 Actual	Remaining	Expended
Beginning Fund Balance	9,751,028	-	9,751,028				-	0.00%
Prior Period Adjustment	-	(85,809)		0.00%		12,080		
BoCC	-	-	-	0.00%	472,320	449,256	23,064	95.12%
General Government	2,541,751	2,328,937	212,814	91.63%	4,701,159	4,162,647	538,512	88.55%
Administrative Services	988,821	991,193	(2,372)	100.24%	987,092	895,228	91,864	90.69%
Human Resources	-	-	-	0.00%	389,420	358,391	31,029	92.03%
Superior Court	124,883	108,271	16,612	86.70%	390,218	323,290	66,928	82.85%
District Court	546,672	775,908	(229,236)	141.93%	1,041,307	844,024	197,283	81.05%
Probation	400,000	223,197	176,803	55.80%	543,370	435,235	108,135	80.10%
Clerk	153,517	163,682	(10,165)	106.62%	395,872	386,159	9,713	97.55%
Treasurer	13,975,343	14,780,590	(805,247)	105.76%	562,751	454,834	107,917	80.82%
Auditor	929,200	821,122	108,078	88.37%	1,064,714	956,348	108,366	89.82%
Assessor	-	250	-	-	617,308	518,097	99,211	83.93%
Prosecuting Attorney	113,585	109,590	3,995	96.48%	1,126,630	1,099,146	27,484	97.56%
Facilities Management	-	58	(58)	-	878,819	809,925	68,894	92.16%
Sheriff	630,000	500,531	129,469	79.45%	5,178,000	4,364,631	813,369	84.29%
Juvenile	137,487	108,261	29,226	78.74%	731,648	662,109	69,539	90.50%
Weed	1,485	-	1,485	0.00%	114,529	107,579	6,950	93.93%
Coroner	18,190	18,199	(9)	100.05%	267,705	248,270	19,435	92.74%
Extension	400	1,437	(1,037)	359.25%	183,704	132,263	51,441	72.00%
Emergency Management	402,661	301,568	101,093	74.89%	442,073	317,946	124,127	71.92%
Health	2,296,087	2,238,722	57,365	97.50%	2,223,004	2,110,005	112,999	94.92%
Fair	504,800	504,140	660	99.87%	778,977	719,131	59,846	92.32%
Parks & Rec	180,000	88,471	91,529	49.15%	467,280	367,567	99,713	78.66%
IT	-	23	-	0.00%	1,398,800	1,364,933	834,517	97.58%
Ending Fund Balance	-	-	-	0.00%	8,692,210	-	8,692,210	0.00%
TOTALS	33,695,910	23,978,341	9,632,033	71.16%	33,648,910	22,099,094	11,549,816	65.68%
TOTALS w/o Budget Balance	23,944,882	19,352,780	9,632,033	100%	24,956,700	22,099,094	2,857,606	88.55%

**CURRENT EXPENSE & COUNTY-WIDE
CASH AND DEBT
AS OF 12/31/2023**

CASH/INVESTMENTS

Current Expense/General Fund

	December 2023	December 2022	December 2021	December 2020	December 2019
Cash	10,757,071	8,877,924	10,964,264	9,154,488	10,672,580
Reserve (Investment)	2,819,029	2,819,029	2,819,029	2,819,029	1,419,029
Total Current Expense Cash & Investments	13,576,100	11,696,953	13,783,293	11,973,517	12,091,609

County-Wide

	December 2023	December 2022	December 2021	December 2020	December 2019
Cash	28,145,100	29,582,498	31,988,025	27,258,318	27,003,299
Investments	11,404,788	7,750,023	7,541,502	7,087,803	7,001,975
Total County-Wide Cash & Investments	39,549,888	37,332,521	39,529,527	34,346,121	34,005,274

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 \$ 1,102,918 3/31/2031
Holman Capital

Revenue Obligations

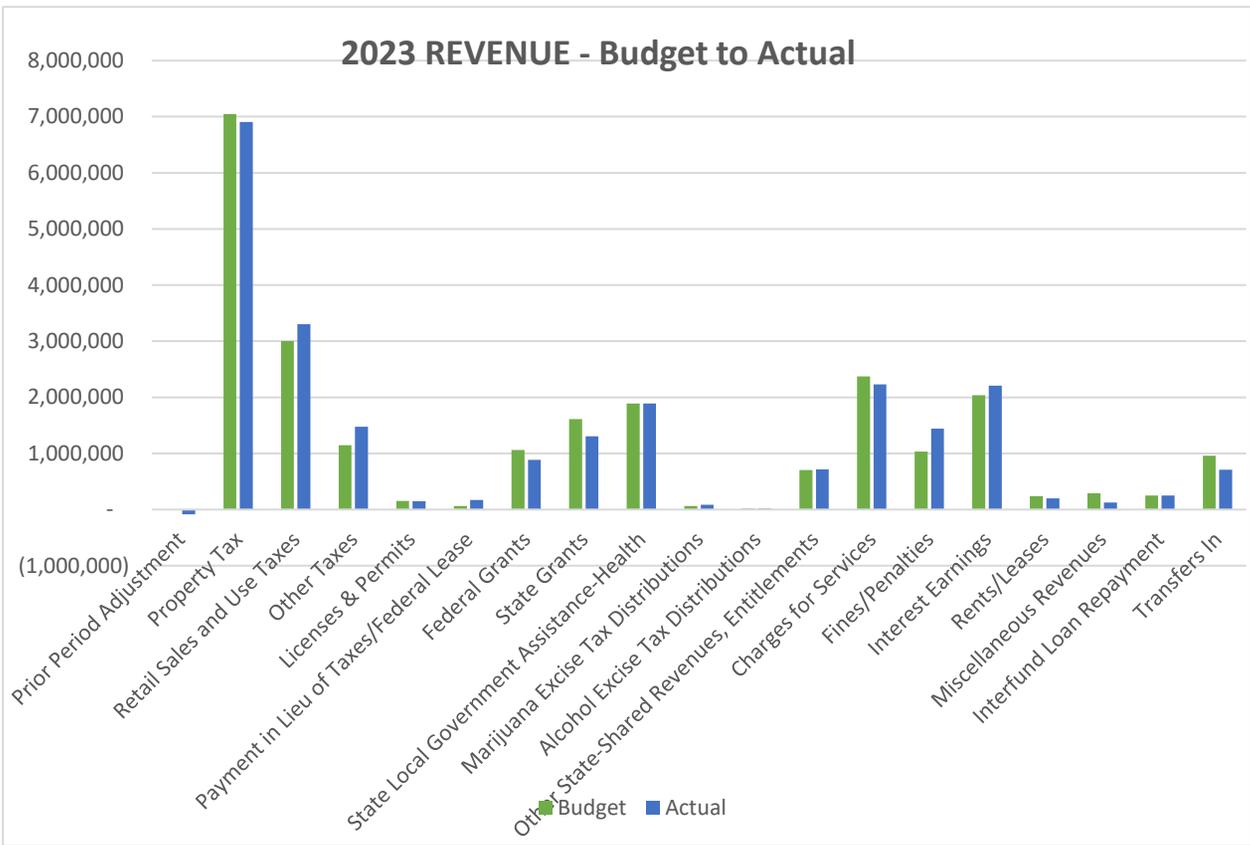
Solid Waste Revenue Bond, Principal Only \$0 Paid in full
Compensated Balances-County-Wide \$ 954,313 as of 12/31/2023
Landfill Closure and Post Closure \$ 1,986,323
Emergency Comm Capital Lease \$ 394,134 7/20/2025

Total County-Wide Debt \$ **4,938,388**

**CURRENT EXPENSE/GENERAL FUND
REVENUES BY CATEGORY
AS OF 12/31/2023 (100%)
Includes Budget Amendment # 3**

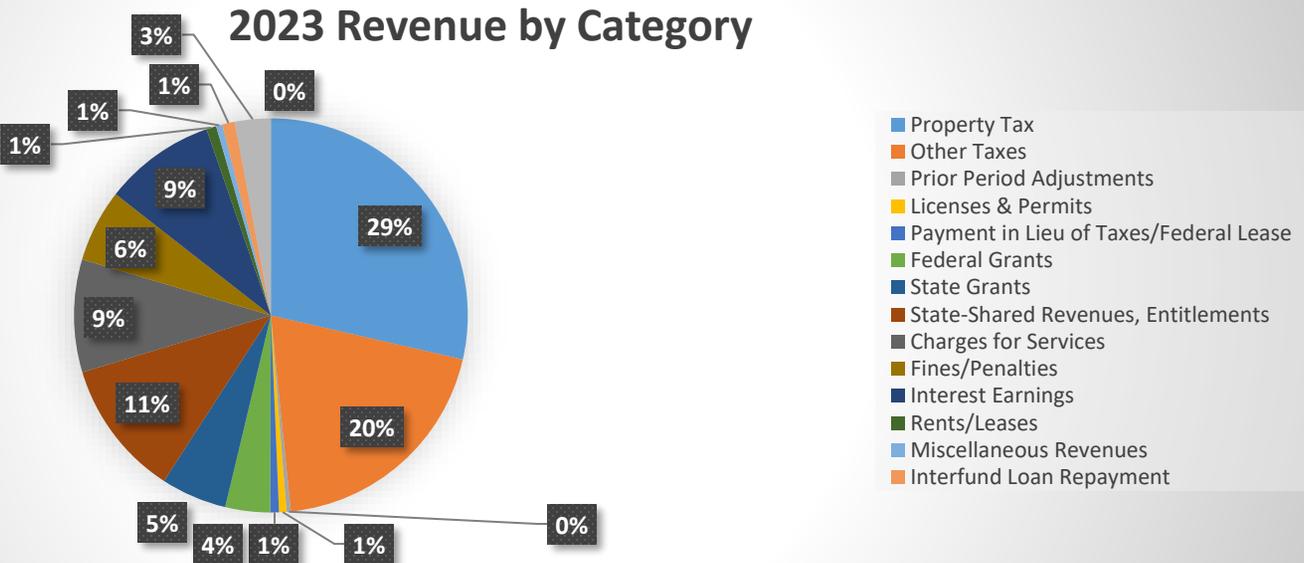
Revenue	Budget	Actual	% received
Beginning Fund Balance	9,751,028	-	0.00%
Prior Period Adjustment	-	(85,809)	0.00%
Property Tax	7,048,343	6,904,631	97.96%
Retail Sales and Use Taxes	3,000,000	3,301,256	110.04%
Other Taxes	1,145,000	1,476,884	128.99%
Licenses & Permits	156,100	147,745	94.65%
Payment in Lieu of Taxes/Federal Lease	64,000	172,536	269.59%
Federal Grants	1,060,543	887,965	83.73%
State Grants	1,609,681	1,302,873	80.94%
State Local Government Assistance-Health	1,888,855	1,888,855	100.00%
Marijuana Excise Tax Distributions	65,000	86,314	132.79%
Alcohol Excise Tax Distributions	18,000	17,479	97.11%
Other State-Shared Revenues, Entitlements	704,531	716,069	101.64%
Charges for Services	2,374,606	2,232,002	93.99%
Fines/Penalties	1,032,700	1,440,036	139.44%
Interest Earnings	2,037,551	2,208,414	108.39%
Rents/Leases	238,735	197,100	82.56%
Miscellaneous Revenues	289,600	123,579	42.67%
Interfund Loan Repayment	249,825	249,825	100.00%
Transfers In	961,812	710,588	73.88%
Insurance Recoveries	-	-	-
Total CE/General Fund Revenue	33,695,910	23,978,342	71.16%
TOTALS LESS BEG. FUND BALANCE	23,944,882	23,978,342	100%

2023 REVENUE - Budget to Actual



**CURRENT EXPENSE/GENERAL FUND
REVENUES BY CATEGORY
AS OF 12/31/2023 (100%)**

	2023 Actual	2022 Actual	2023 % of 2023 Total	2023 vs 2022 Difference
Property Tax	6,904,631	7,125,878	28.80%	(221,247)
Other Taxes	4,778,140	4,364,181	19.93%	413,959
Prior Period Adjustments	(85,809)	43,767	-0.36%	(129,576)
Licenses & Permits	147,745	134,929	0.62%	12,816
Payment in Lieu of Taxes/Federal Lease	172,536	63,814	0.72%	108,722
Federal Grants	887,965	851,948	3.70%	36,017
State Grants	1,302,873	1,210,880	5.43%	91,993
State-Shared Revenues, Entitlements	2,708,717	1,634,569	11.30%	1,074,148
Charges for Services	2,232,002	2,162,458	9.31%	69,544
Fines/Penalties	1,440,036	834,833	6.01%	605,203
Interest Earnings	2,208,414	741,732	9.21%	1,466,682
Rents/Leases	197,100	204,753	0.82%	(7,653)
Miscellaneous Revenues	123,579	319,304	0.52%	(195,725)
Interfund Loan Repayment	249,825	249,476	1.04%	349
Transfers In	710,588	828,713	2.96%	(118,125)
Insurance Recoveries	-	-	0.00%	-
Total CE/General Fund Revenue	23,978,342	20,771,235	100.00%	3,207,107

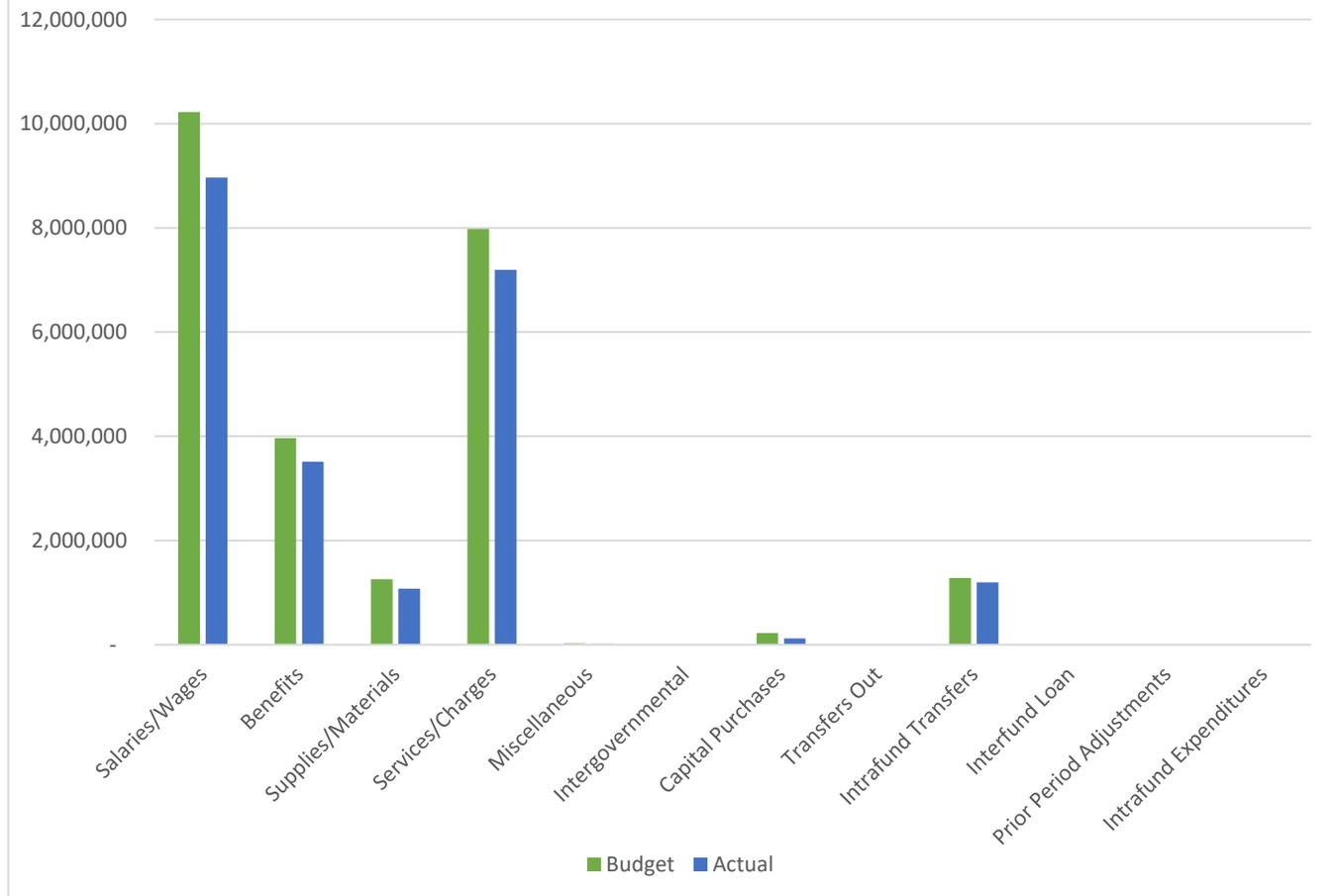


CURRENT EXPENSE/GENERAL FUND EXPENSES BY CATEGORY AS OF 12/31/2023 (100%)

Includes Budget Amendment # 3

Expenses	Budget	Actual	% spent
Salaries/Wages	10,221,150	8,965,808	87.72%
Benefits	3,965,172	3,513,812	88.62%
Supplies/Materials	1,256,776	1,077,953	85.77%
Services/Charges	7,978,156	7,194,344	90.18%
Miscellaneous	25,654	15,278	59.55%
Intergovernmental	600	-	0.00%
Capital Purchases	225,000	121,528	54.01%
Transfers Out	-	-	0.00%
Intrafund Transfers	1,283,692	1,198,291	93.35%
Interfund Loan	-	-	0.00%
Prior Period Adjustments	-	12,080	0.00%
Intrafund Expenditures	500	-	0.00%
Ending Fund Balance	8,692,210	-	0.00%
Total CE/General Fund Expenses	33,648,910	22,099,094	65.68%
TOTAL less End. Fund Balance	24,956,700	22,099,094	88.55%

2023 Expenses by Category



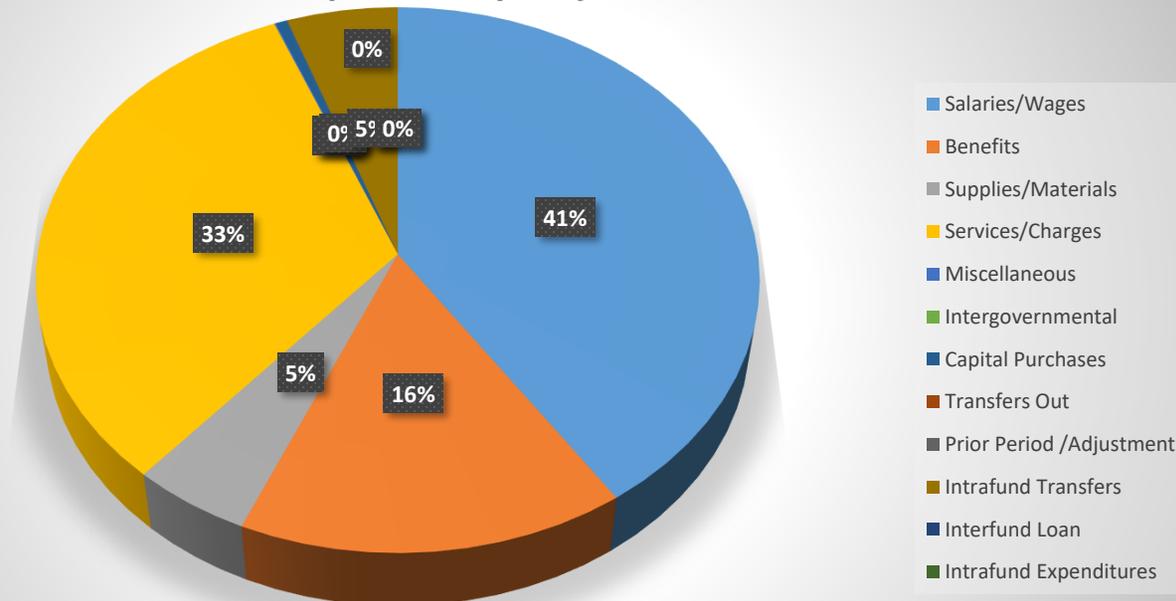
CURRENT EXPENSE/GENERAL FUND

EXPENSES BY OBJECT CODE

AS OF 12/30/2023 (100%)

Expenses	2023 Actual	2022 Actual	2023 % of 2023 Total	2023 vs 2022 Difference	2023 vs 2022 % increase/decrease
Salaries/Wages	8,965,808	7,676,015	40.57%	1,289,793	17%
Benefits	3,513,812	2,939,925	15.90%	573,887	20%
Supplies/Materials	1,077,953	1,059,154	4.88%	18,799	2%
Services/Charges	7,194,344	6,150,057	32.55%	1,044,287	17%
Miscellaneous	15,278	243,030	0.07%	(227,752)	-94%
Intergovernmental	-	-	0.00%	-	0%
Capital Purchases	121,528	42,575	0.55%	78,953	185%
Transfers Out	-	200,000	0.00%	(200,000)	-100%
Prior Period /Adjustment	12,080	6,626	0.05%	5,454	82%
Intrafund Transfers	1,198,291	4,451,974	5.42%	(3,253,683)	-73%
Interfund Loan	-	-	0.00%	-	0%
Intrafund Expenditures	-	-	0.00%	-	0%
Total CE/General Fund Expenses	22,099,094	22,769,356	100%	(670,262)	-3%

2023 Expenses by Object Code



**CURRENT EXPENSE/GENERAL FUND
EXPENSES BY OBJECT CODE DETAIL
AS OF 12/31/2023 (100%)**

Includes Budget Amendment # 3

	Budget	Actual	% of Budget	% of Total Actual
Salaries/Wages	9,929,062	8,756,561	88%	39.62%
Salaries /Wages- Overtime	292,088	209,246	72%	0.95%
Benefits	3,965,172	3,513,812	89%	15.90%
Operating Supplies/Materials	642,646	615,593	96%	2.79%
Fuel	198,750	139,645	70%	0.63%
Items Purchased for Inventory or Resale	17,830	13,749	77%	0.06%
Small Tools & Equipment	397,550	308,967	78%	1.40%
Services/Professional Services	5,281,412	4,670,165	88%	21.13%
Communications	247,380	220,972	89%	1.00%
Travel	127,819	97,486	76%	0.44%
Advertising	32,735	19,013	58%	0.09%
Rentals & Leases	291,235	270,736	93%	1.23%
Insurance/Bonds	1,180,125	1,194,050	101%	5.40%
Public Utilities	263,000	298,966	114%	1.35%
Repairs & Maintenance	554,450	422,957	76%	1.91%
Miscellaneous	25,654	15,278	60%	0.07%
Intergovernmental Services/Payments	600	-	0%	0.00%
Interfund Transfers	-	-	0%	0.00%
Intrafund Transfers	1,283,692	1,210,370		5.48%
Interfund Loan	-	-	0%	0.00%
Capital Outlay	225,000	121,528	54%	0.55%
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	33,648,910	22,099,094	66%	100.00%
Current Expense Less End. Fund Bal.	24,956,700	22,099,094	89%	

**CURRENT EXPENSE/GENERAL FUND
SALARIES AND BENEFITS BY DEPARTMENT
AS OF 12/31/2023 (100%)**

Includes Budget Amendment # 3

	Budget	Actual	% of Budget
009 - Commissioners	452,620	433,688	96%
010 - General Government	93,467	77,770	83%
012 - Admin Services	494,316	469,663	95%
013- Human Resources	383,350	354,237	92%
020 - Superior Court	212,426	205,358	97%
030- District Court	966,507	732,735	76%
031-Probation	457,381	365,434	80%
040- Clerk	361,518	356,077	98%
050 - Treasurer	504,751	424,914	84%
060 - Auditor	774,964	716,819	92%
080 - Assessor	583,608	496,870	85%
100 - Prosecuting Attorney	1,064,500	1,036,408	97%
120 - Facilities Management	447,619	422,873	94%
140 - Sheriff	4,126,500	3,458,872	84%
170 - Juvenile Services	503,725	438,329	87%
200 - Weed Control	97,419	92,520	95%
220 - Coroner	166,200	151,246	91%
240 - County Extension	120,538	112,497	93%
260 - Emergency Management	239,073	229,631	96%
280 - Public Health	1,072,233	935,994	87%
300 - Fair	312,677	260,773	83%
310- Parks and Recreation	279,930	257,217	92%
320 - Information Technology	476,300	449,695	94%
Current Expense Expenditure Totals	14,191,622	12,479,620	88%

**NON-CURRENT EXPENSE
SALARIES AND BENEFITS BY FUND
AS OF 12/31/2023 (100%)**

Includes Budget Amendment # 3

	Budget	Actual	% of Budget
102 - Building and Development	141,750	126,047	89%
103 - Countywide Planning	257,800	235,991	92%
104 - Developmental Services	151,503	143,275	95%
108-Veterans Relief	36,986	24,053	65%
110 - County Road	5,995,500	4,976,215	83%
117 - Boating Safety	64,000	57,209	89%
122 - Sheriff K-9 Unit	1,000	-	0%
123 - Paths and Trails	46,282	46,292	100%
126 - Treasurer M&O	12,600	-	0%
127 - Quad-City Task Force	75,500	74,227	98%
128 - Crime Victims/Witness	156,192	165,866	106%
132-Auditor's Document Preservation	2,000	-	0%
134 - Elections Reserve	68,022	33,115	49%
135 - Prosecutor STOP Grant	16,119	16,102	100%
138 - Federal Equitable Sharing	5,000	-	0%
143 - Trial Court Improvement	5,000	637	13%
144 - Emergency Communication	350,956	348,397	99%
146-ARPA	37,150	304,271	819%
400 - Solid Waste	1,167,750	829,906	71%
410 - Solid Waste Reserve	22,500	-	0%
501 - Equipment Rental & Revolving	1,056,100	748,992	71%
511 - Unemployment Insurance	10,000	7,321	73%
Non-CE Expenditure Totals	9,679,710	8,137,916	84%

Cash & Investment Trends - December					
	December 2023	December 2022	December 2021	December 2020	December 2019
001 Current Expense	13,576,100	11,696,953	13,783,293	11,973,517	12,091,609
102 Building & Development	64,031	71,240	101,078	96,176	50,133
103 CW Planning	83,623	4,215	10,145	161,325	75,714
110 County Road	6,060,773	5,736,018	4,606,049	4,072,569	4,110,112
112 Public Facilities	2,472,535	1,653,002	1,559,516	4,166,992	3,459,006
133 Commissioners Special Revenue	285,064	285,064	342,608	500,000	459,664
144 Emergency Communications	1,976,118	1,495,188	936,217	664,054	660,983
146 American Rescue Plan Act	1,692,087	2,219,381	3,781,996	-	-
100 Special Revenue Other	4,397,362	4,108,986	3,715,519	3,321,980	2,821,560
200 Debt Service	1	1	28,918	195,812	195,810
300 Capital Projects	1,459,582	1,146,018	1,646,081	1,740,673	1,994,365
400 Solid Waste	1,917,432	3,844,690	3,551,378	2,539,499	2,911,438
410 Solid Waste Reserve	2,398,164	2,155,960	2,021,920	1,831,590	1,696,985
501 ER&R	3,021,064	2,762,532	3,291,341	2,916,909	3,297,086
511 Unemployment	145,952	153,273	153,468	165,025	180,809
515 IT - dissolved 2019	-	-	-		-
TOTAL	39,549,888	37,332,521	39,529,527	34,346,121	34,005,274