

WHITMAN COUNTY MONTHLY FINANCIAL REPORT

November 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 11/30/2023 (91.67%)								
Includes Budget Amendment #2								
	<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%				
BoCC	-	-	-	0.00%	472,320	410,578	61,742	86.93%
General Government	2,541,751	1,714,854	826,897	67.47%	4,701,159	3,665,209	1,035,950	77.96%
Administrative Services	823,821	944,297	(120,476)	114.62%	848,592	772,788	75,804	91.07%
Human Resources	-	-	-	0.00%	389,420	328,734	60,686	84.42%
Superior Court	124,883	108,271	16,612	86.70%	390,218	299,827	90,391	76.84%
District Court	546,672	770,579	(223,907)	140.96%	1,041,307	773,451	267,856	74.28%
Probation	400,000	167,488	232,512	41.87%	543,370	407,086	136,284	74.92%
Clerk	153,517	147,766	5,751	96.25%	395,872	355,616	40,256	89.83%
Treasurer	13,813,343	13,829,657	(16,314)	100.12%	562,751	418,503	144,248	74.37%
Auditor	929,200	798,359	130,841	85.92%	1,064,714	877,772	186,942	82.44%
Assessor	-	-	-	-	617,308	485,136	132,172	78.59%
Prosecuting Attorney	113,585	100,382	13,203	88.38%	1,126,630	998,061	128,569	88.59%
Facilities Management	-	58	(58)	0.00%	878,819	743,206	135,613	84.57%
Sheriff	630,000	453,425	176,575	71.97%	5,178,000	3,961,812	1,216,188	76.51%
Juvenile	137,487	89,586	47,901	65.16%	731,648	590,913	140,735	80.76%
Weed	1,485	-	1,485	0.00%	114,529	97,647	16,882	85.26%
Coroner	18,190	18,198	(8)	100.04%	267,705	218,043	49,662	81.45%
Extension	400	1,437	(1,037)	359.25%	183,704	119,480	64,224	65.04%
Emergency Management	402,661	295,174	107,487	73.31%	442,073	288,080	153,993	65.17%
Health	2,296,087	2,226,344	69,743	96.96%	2,223,004	1,865,107	357,897	83.90%
Fair	504,800	486,653	18,147	96.41%	778,977	643,190	135,787	82.57%
Parks & Rec	180,000	19,433	160,567	10.80%	467,280	334,772	132,508	71.64%
IT	-	23	-	0.00%	1,257,300	1,282,431	834,517	102.00%
Ending Fund Balance	-	-	-	0.00%	8,692,210	-	8,692,210	0.00%
TOTALS	33,368,910	22,086,175	11,196,949	66.19%	33,368,910	19,937,442	13,431,468	59.75%
TOTALS w/o Budget Balance	23,617,882	19,352,780	11,196,949	94%	24,676,700	19,937,442	4,739,258	80.79%

**CURRENT EXPENSE & COUNTY-WIDE
CASH AND DEBT
AS OF 11/30/2023**

CASH/INVESTMENTS

Current Expense/General Fund

	November 2023	November 2022	November 2021	November 2020	November 2019
Cash	11,026,557	9,552,550	11,087,344	7,529,892	10,999,025
Reserve (Investment)	2,819,029	2,819,029	2,819,029	2,819,029	1,419,029
Total Current Expense Cash & Investments	13,845,586	12,371,579	13,906,373	10,348,921	12,418,054

County-Wide

	November 2023	November 2022	November 2021	November 2020	November 2019
Cash	28,871,171	31,273,343	34,640,857	27,098,328	27,667,821
Investments	10,854,741	7,720,718	7,528,141	7,069,742	6,751,036
Total County-Wide Cash & Investments	39,725,912	38,994,061	42,168,998	34,168,070	34,418,857

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

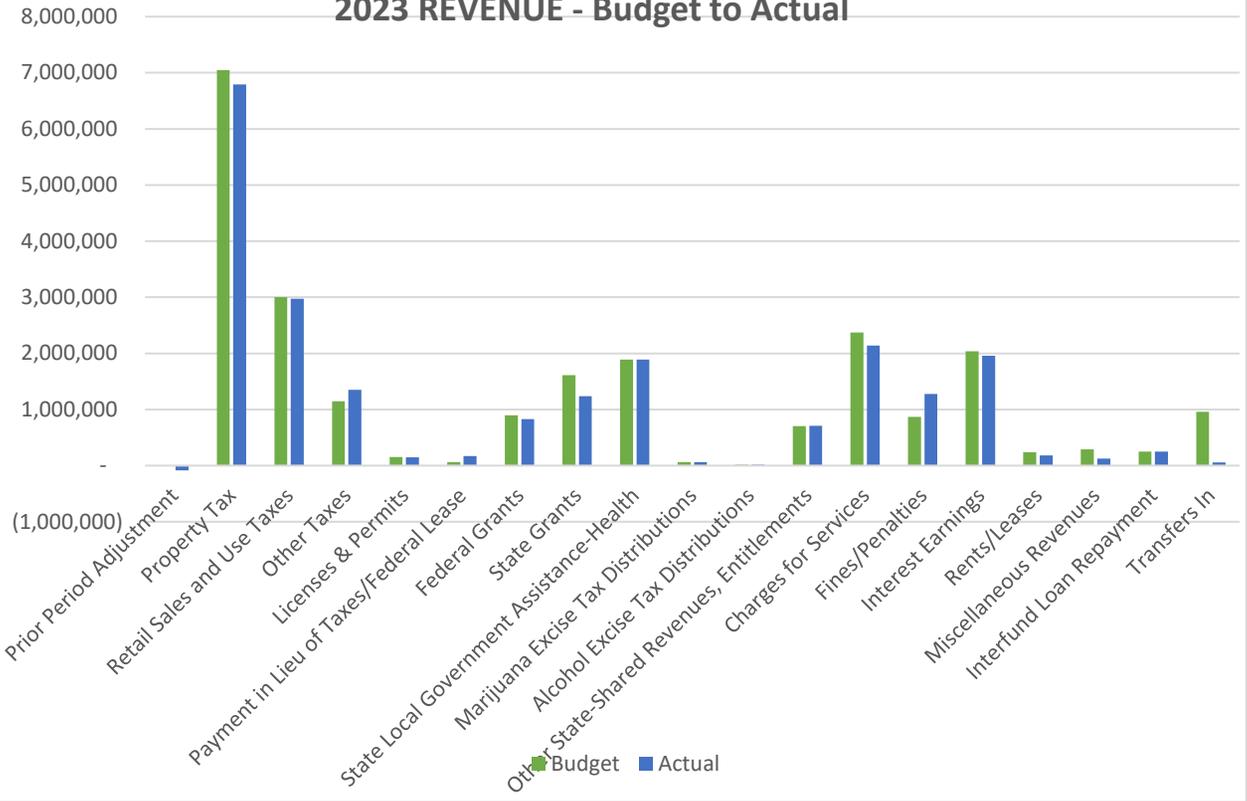
Solid Waste Revenue Bond, Principal Only \$ 117,073 12/20/2023
Compensated Balances-County-Wide \$ 1,018,418 as of 11/30/2023
Landfill Closure and Post Closure \$ 1,986,323
Emergency Comm Capital Lease \$ 394,134 7/20/2025

Total County-Wide Debt \$ **5,119,566**

**CURRENT EXPENSE/GENERAL FUND
REVENUES BY CATEGORY
AS OF 11/30/2023 (91.67%)
Includes Budget Amendment # 2**

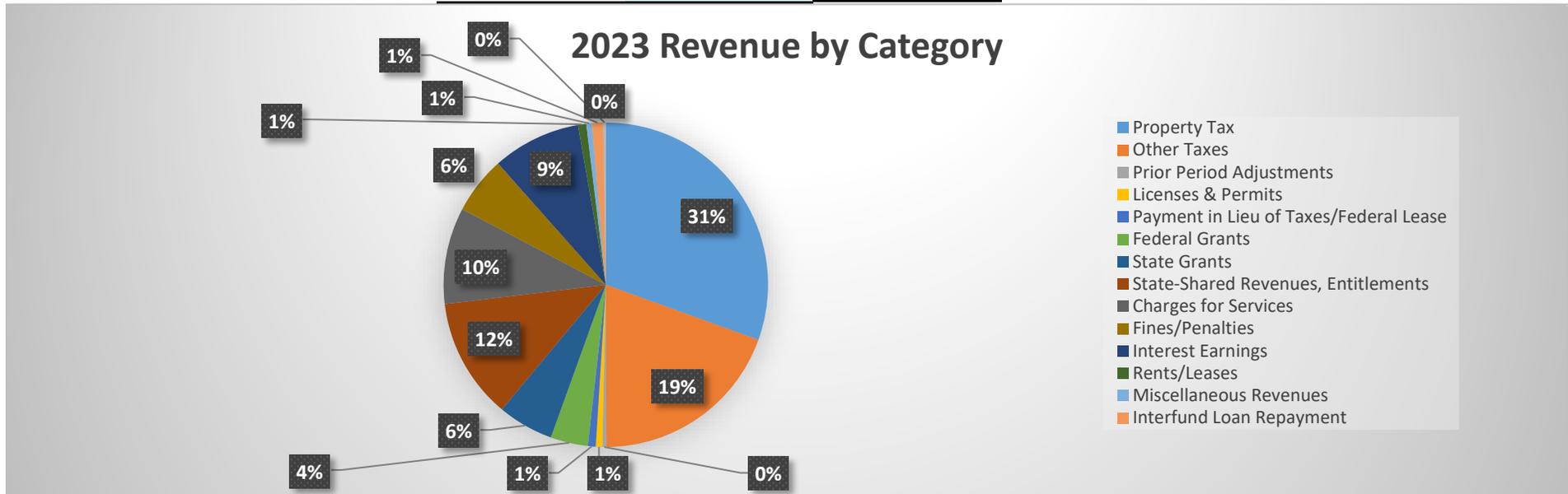
Revenue	Budget	Actual	% received
Beginning Fund Balance	9,751,028	-	0.00%
Prior Period Adjustment	-	(85,809)	0.00%
Property Tax	7,048,343	6,793,586	96.39%
Retail Sales and Use Taxes	3,000,000	2,973,473	99.12%
Other Taxes	1,145,000	1,351,389	118.03%
Licenses & Permits	156,100	146,026	93.55%
Payment in Lieu of Taxes/Federal Lease	64,000	172,385	269.35%
Federal Grants	895,543	830,664	92.76%
State Grants	1,609,681	1,236,220	76.80%
State Local Government Assistance-Health	1,888,855	1,888,855	100.00%
Marijuana Excise Tax Distributions	65,000	63,650	97.92%
Alcohol Excise Tax Distributions	18,000	17,479	97.11%
Other State-Shared Revenues, Entitlements	704,531	710,575	100.86%
Charges for Services	2,374,606	2,139,338	90.09%
Fines/Penalties	870,700	1,275,961	146.54%
Interest Earnings	2,037,551	1,960,164	96.20%
Rents/Leases	238,735	183,933	77.04%
Miscellaneous Revenues	289,600	122,667	42.36%
Interfund Loan Repayment	249,825	249,825	100.00%
Transfers In	961,812	55,794	5.80%
Insurance Recoveries	-	-	-
Total CE/General Fund Revenue	33,368,910	22,086,175	66.19%
TOTALS LESS BEG. FUND BALANCE	23,617,882	22,086,175	94%

2023 REVENUE - Budget to Actual



**CURRENT EXPENSE/GENERAL FUND
REVENUES BY CATEGORY
AS OF 11/30/2023 (91.67%)**

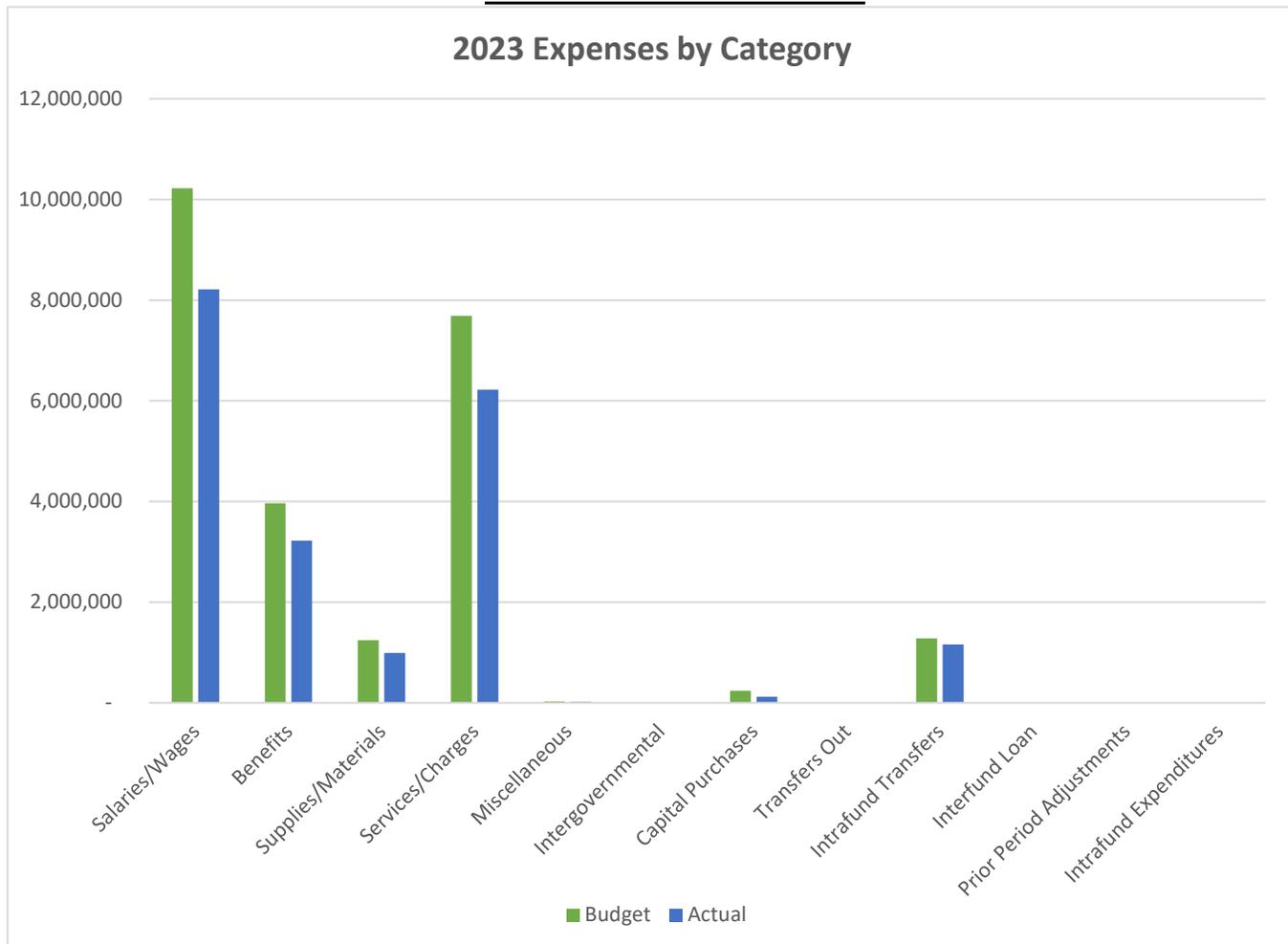
	2023 Actual	2022 Actual	2023 % of 2023 Total	2023 vs 2022 Difference
Property Tax	6,793,586	7,067,179	30.76%	(273,593)
Other Taxes	4,324,862	3,967,225	19.58%	357,637
Prior Period Adjustments	(85,809)	-	-0.39%	(85,809)
Licenses & Permits	146,026	132,820	0.66%	13,206
Payment in Lieu of Taxes/Federal Lease	172,385	63,814	0.78%	108,571
Federal Grants	830,664	722,082	3.76%	108,582
State Grants	1,236,220	860,399	5.60%	375,821
State-Shared Revenues, Entitlements	2,680,559	1,618,895	12.14%	1,061,664
Charges for Services	2,139,338	2,054,589	9.69%	84,749
Fines/Penalties	1,275,961	741,557	5.78%	534,404
Interest Earnings	1,960,164	589,454	8.88%	1,370,710
Rents/Leases	183,933	192,087	0.83%	(8,154)
Miscellaneous Revenues	122,667	318,418	0.56%	(195,751)
Interfund Loan Repayment	249,825	249,476	1.13%	349
Transfers In	55,794	757,565	0.25%	(701,771)
Insurance Recoveries	-	-	0.00%	-
Total CE/General Fund Revenue	22,086,175	19,335,560	100.00%	2,750,615



**CURRENT EXPENSE/GENERAL FUND
EXPENSES BY CATEGORY
AS OF 11/30/2023 (91.67%)**

Includes Budget Amendment # 2

Expenses	Budget	Actual	% spent
Salaries/Wages	10,224,150	8,213,557	80.33%
Benefits	3,967,472	3,220,730	81.18%
Supplies/Materials	1,246,176	990,131	79.45%
Services/Charges	7,686,956	6,218,973	80.90%
Miscellaneous	27,154	15,233	56.10%
Intergovernmental	600	-	0.00%
Capital Purchases	240,000	121,528	50.64%
Transfers Out	-	-	0.00%
Intrafund Transfers	1,283,692	1,157,290	90.15%
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	33,368,910	19,937,442	59.75%
TOTAL less End. Fund Balance	24,676,700	19,937,442	80.79%

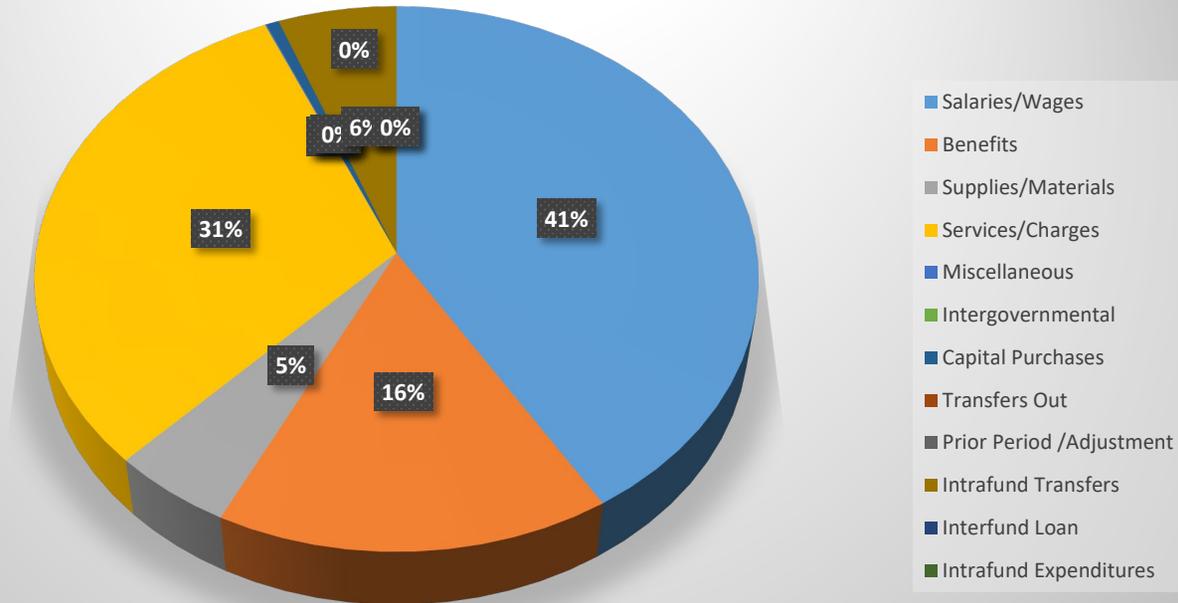


CURRENT EXPENSE/GENERAL FUND

EXPENSES BY OBJECT CODE AS OF 11/30/2023 (91.67%)

Expenses	2023 Actual	2022 Actual	2023 % of 2023 Total	2023 vs 2022 Difference	2023 vs 2022 % increase/decrease
Salaries/Wages	8,213,557	7,033,765	41.20%	1,179,792	17%
Benefits	3,220,730	2,693,181	16.15%	527,549	20%
Supplies/Materials	990,131	920,266	4.97%	69,865	8%
Services/Charges	6,218,973	5,150,742	31.19%	1,068,231	21%
Miscellaneous	15,233	241,821	0.08%	(226,588)	-94%
Intergovernmental	-	-	0.00%	-	0%
Capital Purchases	121,528	42,575	0.61%	78,953	185%
Transfers Out	-	200,000	0.00%	(200,000)	-100%
Prior Period /Adjustment	-	6,626	0.00%	(6,626)	-100%
Intrafund Transfers	1,157,290	4,451,974	5.80%	(3,294,684)	-74%
Interfund Loan	-	-	0.00%	-	0%
Intrafund Expenditures	-	-	0.00%	-	0%
Total CE/General Fund Expenses	19,937,442	20,740,950	100%	(803,508)	-4%

2023 Expenses by Object Code



**CURRENT EXPENSE/GENERAL FUND
EXPENSES BY OBJECT CODE DETAIL
AS OF 11/30/2023 (91.67%)**

Includes Budget Amendment # 2

	Budget	Actual	% of Budget	% of Total Actual
Salaries/Wages	9,927,062	8,026,246	81%	40.26%
Salaries /Wages- Overtime	297,088	187,311	63%	0.94%
Benefits	3,967,472	3,220,730	81%	16.15%
Operating Supplies/Materials	643,046	569,915	89%	2.86%
Fuel	198,750	128,179	64%	0.64%
Items Purchased for Inventory or Resale	17,830	12,656	71%	0.06%
Small Tools & Equipment	386,550	279,381	72%	1.40%
Services/Professional Services	5,022,312	4,020,289	80%	20.16%
Communications	217,280	166,658	77%	0.84%
Travel	125,819	87,640	70%	0.44%
Advertising	32,735	18,905	58%	0.09%
Rentals & Leases	291,235	247,506	85%	1.24%
Insurance/Bonds	1,180,125	1,032,336	87%	5.18%
Public Utilities	263,000	269,233	102%	1.35%
Repairs & Maintenance	554,450	376,406	68%	1.89%
Miscellaneous	27,154	15,233	56%	0.08%
Intergovernmental Services/Payments	600	-	0%	0.00%
Interfund Transfers	-	-	0%	0.00%
Intrafund Transfers	1,283,692	1,157,290		5.80%
Interfund Loan	-	-	0%	0.00%
Capital Outlay	240,000	121,528	51%	0.61%
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	33,368,910	19,937,442	60%	100.00%
Current Expense Less End. Fund Bal.	24,676,700	19,937,442	81%	

**CURRENT EXPENSE/GENERAL FUND
SALARIES AND BENEFITS BY DEPARTMENT
AS OF 11/30/2023 (91.67%)**

Includes Budget Amendment # 2

	Budget	Actual	% of Budget
009 - Commissioners	452,620	397,541	88%
010 - General Government	93,467	67,008	72%
012 - Admin Services	494,316	432,685	88%
013- Human Resources	383,350	324,804	85%
020 - Superior Court	212,426	188,437	89%
030- District Court	966,507	672,224	70%
031-Probation	457,381	341,938	75%
040- Clerk	361,518	325,888	90%
050 - Treasurer	504,751	390,620	77%
060 - Auditor	774,964	654,091	84%
080 - Assessor	583,608	465,247	80%
100 - Prosecuting Attorney	1,064,500	943,399	89%
120 - Facilities Management	447,619	391,424	87%
140 - Sheriff	4,126,500	3,168,101	77%
170 - Juvenile Services	503,725	401,592	80%
200 - Weed Control	97,419	84,766	87%
220 - Coroner	166,200	138,993	84%
240 - County Extension	120,538	102,848	85%
260 - Emergency Management	239,073	209,675	88%
280 - Public Health	1,072,233	851,489	79%
300 - Fair	312,677	237,945	76%
310- Parks and Recreation	279,930	232,641	83%
320 - Information Technology	476,300	410,931	86%
Current Expense Expenditure Totals	14,191,622	11,434,287	81%

**NON-CURRENT EXPENSE
SALARIES AND BENEFITS BY FUND
AS OF 11/30/2023 (91.67%)**

Includes Budget Amendment # 2

	Budget	Actual	% of Budget
102 - Building and Development	141,750	114,923	81%
103 - Countywide Planning	257,800	215,573	84%
104 - Developmental Services	151,503	131,523	87%
108-Veterans Relief	36,986	21,352	58%
110 - County Road	5,995,500	4,566,570	76%
117 - Boating Safety	64,000	56,561	88%
122 - Sheriff K-9 Unit	1,000	-	0%
123 - Paths and Trails	46,282	43,344	94%
126 - Treasurer M&O	12,600	-	0%
127 - Quad-City Task Force	75,500	67,162	89%
128 - Crime Victims/Witness	156,192	157,950	101%
132-Auditor's Document Preservation	2,000	-	0%
134 - Elections Reserve	68,022	29,927	44%
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	318,972	91%
146-ARPA	37,150	301,570	812%
400 - Solid Waste	1,167,750	758,092	65%
410 - Solid Waste Reserve	22,500	-	0%
501 - Equipment Rental & Revolving	1,056,100	692,035	66%
511 - Unemployment Insurance	10,000	7,321	73%
Non-CE Expenditure Totals	9,679,710	7,499,614	77%

Cash & Investment Trends - November					
	November 2023	November 2022	November 2021	November 2020	November 2019
001 Current Expense	13,845,586	12,371,579	13,906,373	10,348,921	12,418,054
102 Building & Development	75,060	76,614	106,835	98,242	60,915
103 CW Planning	98,343	53,813	59,515	202,195	93,478
110 County Road	5,763,528	6,413,754	5,371,799	4,657,270	4,405,733
112 Public Facilities	2,568,423	1,993,466	1,524,948	4,091,243	3,391,910
133 Commissioners Special Revenue	285,064	285,064	342,608	609,664	459,664
144 Emergency Communications	1,810,626	1,353,890	874,105	644,819	627,468
146 American Rescue Plan Act	1,769,656	2,234,390	4,200,377	-	-
100 Special Revenue Other	4,372,498	4,099,065	3,709,309	3,291,804	2,819,279
200 Debt Service	1	1	28,918	239,255	239,255
300 Capital Projects	1,462,201	1,166,102	2,995,486	2,126,776	1,877,112
400 Solid Waste	2,423,901	4,103,800	3,748,102	2,870,656	3,113,305
410 Solid Waste Reserve	2,377,805	2,148,359	2,011,875	1,820,770	1,687,325
501 ER&R	2,727,267	2,540,891	3,135,280	3,001,430	3,044,552
511 Unemployment	145,953	153,273	153,468	165,025	180,807
515 IT - dissolved 2019	-	-	-		-
TOTAL	39,725,912	38,994,061	42,168,998	34,168,070	34,418,857