

WHITMAN COUNTY MONTHLY FINANCIAL REPORT

August 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 08/31/2024 (66.7%)								
	<i>Revenue</i>			<i>%</i>	<i>Expenditures</i>			<i>%</i>
Department	2024 Budget	2024 Actual	Remaining	Collected	2024 Budget	2024 Actual	Remaining	Expended
Beginning Fund Balance	13,054,986	-	13,054,986				-	0.00%
Prior Period Adjustment	-			0.00%				
BoCC	-	-	-	0.00%	506,025	325,086	180,939	64.24%
General Government	2,890,342	1,240,242	1,650,100	42.91%	4,537,684	3,063,967	1,473,717	67.52%
Administrative Services	859,878	485,136	374,742	56.42%	878,961	558,261	320,700	63.51%
Human Resources	-	-	-	0.00%	382,826	249,479	133,347	65.17%
Superior Court	17,119	23,873	(6,754)	139.45%	375,521	331,291	44,230	88.22%
District Court	610,400	618,704	(8,304)	101.36%	925,950	595,406	330,544	64.30%
Probation	403,268	223,261	180,007	55.36%	546,319	273,064	273,255	49.98%
Clerk	128,369	96,081	32,288	74.85%	442,291	282,318	159,973	63.83%
Treasurer	13,798,507	9,363,653	4,434,854	67.86%	689,244	349,058	340,186	50.64%
Auditor	1,136,900	828,867	308,033	72.91%	1,203,560	679,792	523,768	56.48%
Assessor	-	500	-	-	634,661	315,886	318,775	49.77%
Prosecuting Attorney	117,680	74,670	43,010	63.45%	1,191,030	807,085	383,945	67.76%
Facilities Management	-	-	-	0.00%	877,395	551,757	325,638	62.89%
Sheriff	644,250	347,173	297,077	53.89%	5,590,600	3,184,767	2,405,833	56.97%
Juvenile	148,787	107,448	41,339	72.22%	740,933	473,203	267,730	63.87%
Weed	1,485	-	1,485	0.00%	118,780	74,908	43,872	63.06%
Coroner	11,200	21,173	(9,973)	189.04%	319,405	163,251	156,154	51.11%
Extension	300	1,359	(1,059)	453.00%	187,966	99,192	88,774	52.77%
Emergency Management	162,500	96,387	66,113	59.32%	344,161	254,652	89,509	73.99%
Health	3,187,752	2,401,776	785,976	75.34%	2,778,800	1,643,958	1,134,842	59.16%
Fair	486,924	282,206	204,718	57.96%	853,815	494,371	359,444	57.90%
Parks & Rec	119,000	14,318	104,682	12.03%	501,145	258,344	242,801	51.55%
IT	-	-	-	0.00%	1,189,800	803,556	834,517	67.54%
Ending Fund Balance	-	-	-	0.00%	11,962,775	-	11,962,775	0.00%
TOTALS	37,779,647	16,226,827	21,553,320	42.95%	37,779,647	15,832,652	21,946,995	41.91%
TOTALS w/o Budget Balance	24,724,661	16,226,827	21,553,320	66%	25,816,872	15,832,652	9,984,220	61.33%

**CURRENT EXPENSE & COUNTY-WIDE
CASH AND DEBT
AS OF 08/31/2024 (66.7%)**

CASH/INVESTMENTS

Current Expense/General Fund

	August 2024	August 2023	August 2022	August 2021	August 2020
Cash	10,486,882	9,958,752	7,527,181	9,207,424	8,698,971
Reserve (Investment)	3,484,029	2,819,029	2,819,029	2,819,029	2,819,029
Total Current Expense Cash & Investments	13,970,911	12,777,781	10,346,210	12,026,453	11,518,000

County-Wide

	August 2024	August 2023	August 2022	August 2021	August 2020
Cash	26,531,711	27,363,174	28,812,761	31,876,224	24,736,194
Investments	12,362,386	10,712,742	7,659,125	7,478,844	8,228,113
Total County-Wide Cash & Investments	38,894,097	38,075,916	36,471,886	39,355,068	32,964,307

DEBT - County-wide

Interfund loans

Borrowing Fund

Lending Fund

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

Public Service Building GO Bond, Principal Only Holman Capital	\$ 1,037,394	3/31/2031
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Revenue Obligations

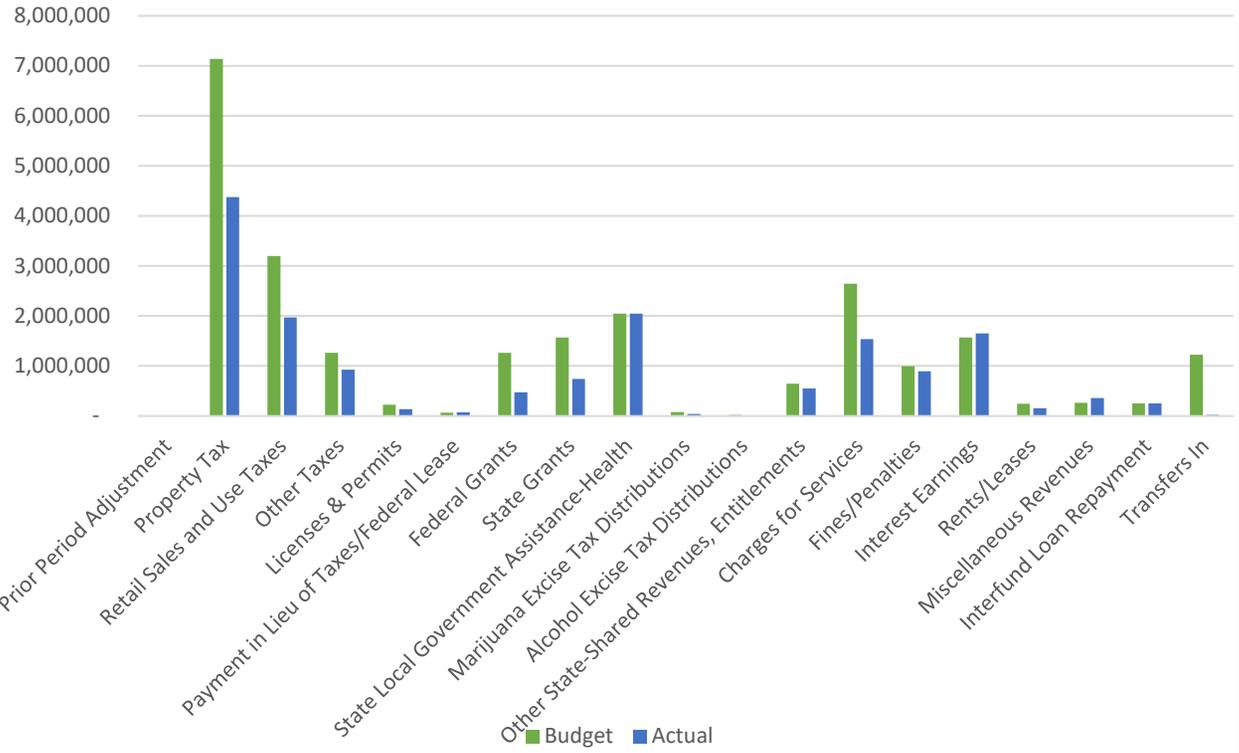
Compensated Balances-County-Wide	\$ 1,097,800	as of 08/31/2024
Landfill Closure and Post Closure	\$ 2,094,801	
Emergency Comm Capital Lease	\$ 200,566	7/20/2025

Total County-Wide Debt	\$ 4,681,086	
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**CURRENT EXPENSE/GENERAL FUND
REVENUES BY CATEGORY
AS OF 08/31/2024 (66.7%)**

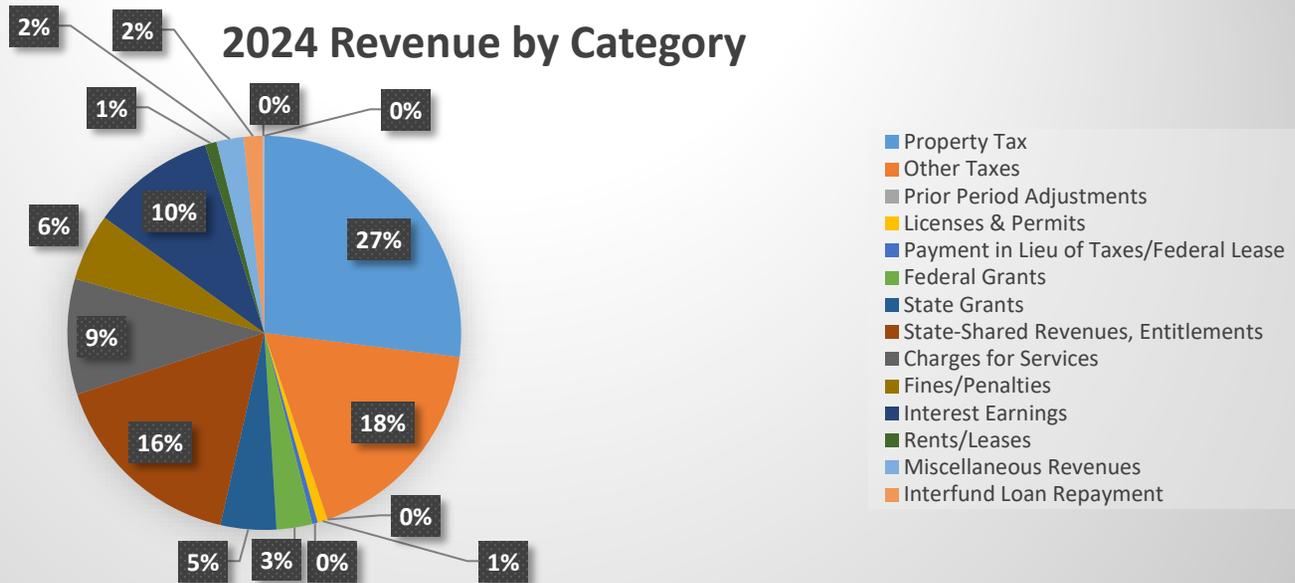
Revenue	Budget	Actual	% received
Beginning Fund Balance	13,054,986	-	0.00%
Prior Period Adjustment	-	-	0.00%
Property Tax	7,140,282	4,376,961	61.30%
Retail Sales and Use Taxes	3,200,000	1,967,378	61.48%
Other Taxes	1,265,000	924,322	73.07%
Licenses & Permits	227,500	134,789	59.25%
Payment in Lieu of Taxes/Federal Lease	68,025	71,919	105.72%
Federal Grants	1,265,867	476,290	37.63%
State Grants	1,570,314	743,422	47.34%
State Local Government Assistance-Health	2,046,835	2,046,374	99.98%
Marijuana Excise Tax Distributions	80,000	44,187	55.23%
Alcohol Excise Tax Distributions	20,000	12,461	62.31%
Other State-Shared Revenues, Entitlements	648,993	552,238	85.09%
Charges for Services	2,644,913	1,539,406	58.20%
Fines/Penalties	994,340	894,945	90.00%
Interest Earnings	1,566,701	1,654,297	105.59%
Rents/Leases	246,000	153,778	62.51%
Miscellaneous Revenues	263,250	361,029	137.14%
Interfund Loan Repayment	250,175	250,175	100.00%
Transfers In	1,226,466	22,856	1.86%
Insurance Recoveries	-	-	-
Total CE/General Fund Revenue	37,779,647	16,226,827	42.95%
TOTALS LESS BEG. FUND BALANCE	24,724,661	16,226,827	66%

2024 REVENUE - Budget to Actual



**CURRENT EXPENSE/GENERAL FUND
REVENUES BY CATEGORY
AS OF 08/31/2024 (66.7%)**

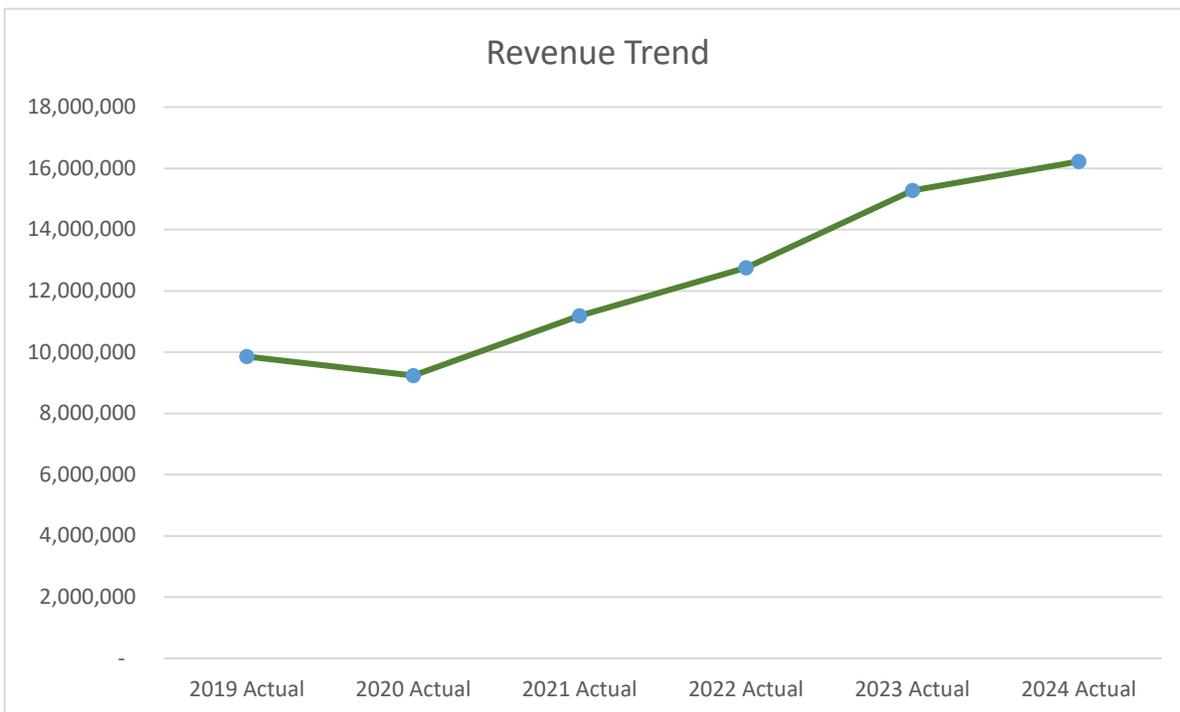
	2024 Actual	2023 Actual	2024 % of 2024 Total	2024 vs 2023 Difference
Property Tax	4,376,961	4,182,304	26.97%	194,657
Other Taxes	2,891,700	3,038,554	17.82%	(146,854)
Prior Period Adjustments	-	(85,809)	0.00%	85,809
Licenses & Permits	134,789	125,321	0.83%	9,468
Payment in Lieu of Taxes/Federal Lease	71,919	120,269	0.44%	(48,350)
Federal Grants	476,290	607,466	2.94%	(131,176)
State Grants	743,422	771,687	4.58%	(28,265)
State-Shared Revenues, Entitlements	2,655,260	2,503,247	16.36%	152,013
Charges for Services	1,539,406	1,421,863	9.49%	117,543
Fines/Penalties	894,945	675,869	5.52%	219,076
Interest Earnings	1,654,297	1,384,959	10.19%	269,338
Rents/Leases	153,778	140,856	0.95%	12,922
Miscellaneous Revenues	361,029	100,950	2.22%	260,079
Interfund Loan Repayment	250,175	249,825	1.54%	350
Transfers In	22,856	44,235	0.14%	(21,379)
Insurance Recoveries	-	-	0.00%	-
Total CE/General Fund Revenue	16,226,827	15,281,596	100.00%	945,231



Current Expense

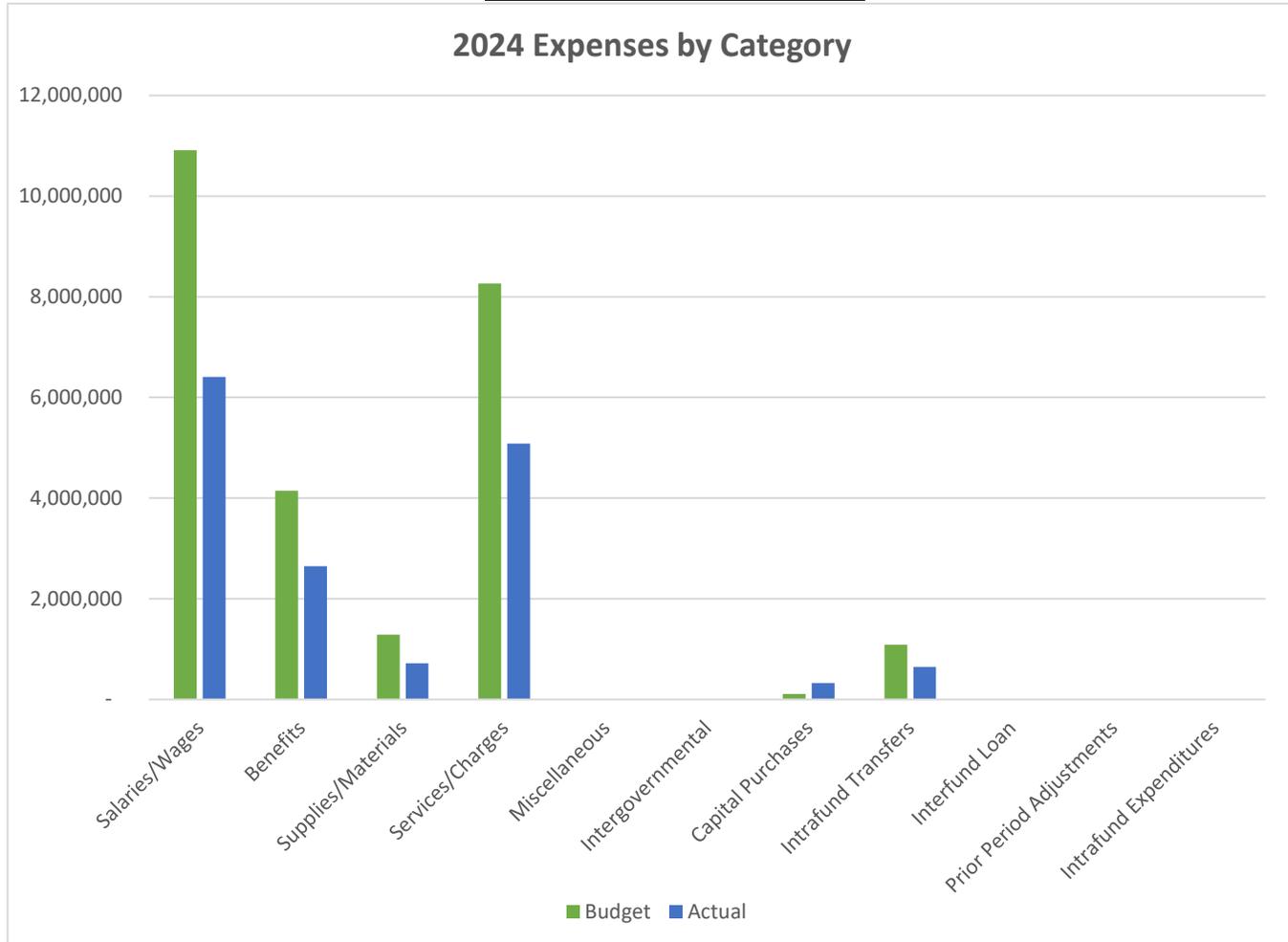
Revenue Trend as of 8/31/24

	2019	2020	2021	2022	2023	2024
	Actual	Actual	Actual	Actual	Actual	Actual
Prior Period Adjust	184,172	-	3,464	-	(85,809)	-
Property Tax	3,860,885	3,786,314	4,056,460	4,387,180	4,182,304	4,376,961
Retail Sales and U	1,147,458	1,238,355	1,273,536	1,823,849	2,082,442	1,967,378
Other Taxes	567,474	617,876	587,502	849,387	956,085	924,322
Licenses & Permits	114,268	111,142	112,788	116,317	125,321	134,789
Payment in Lieu of	1,120	61,486	62,378	63,814	120,269	71,919
Federal Grants	217,484	267,963	1,648,481	512,821	607,466	476,290
State Grants	229,590	326,384	426,850	443,542	771,687	743,422
State Local Govern	189,355	318,355	239,355	925,129	1,888,855	2,046,374
Marijuana Excise T	31,845	32,320	30,133	36,071	40,483	44,187
Alcohol Excise Tax	10,665	12,333	14,196	13,077	13,525	12,461
Other State-Share	431,080	448,963	586,211	470,868	560,411	552,238
Charges for Servic	883,293	1,063,445	1,193,553	1,417,947	1,421,863	1,539,406
Fines/Penalties	723,234	536,800	575,106	569,437	675,869	894,945
Interest Earnings	740,869	297,164	134,361	226,342	1,384,959	1,654,298
Rents/Leases	37,145	22,749	43,711	142,778	140,856	153,778
Miscellaneous Rev	27,825	21,893	22,071	310,784	100,950	361,028
Interfund Loan Re	40,625	8,125	-	249,476	249,825	250,175
Transfers In	422,275	63,355	177,677	192,191	44,235	22,856
Insurance Recover	-	-	-	-	-	-
Total General Fun	9,860,662	9,235,022	11,187,833	12,751,010	15,281,596	16,226,827



**CURRENT EXPENSE/GENERAL FUND
EXPENSES BY CATEGORY
AS OF 08/31/2024 (66.7%)**

Expenses	Budget	Actual	% spent
Salaries/Wages	10,910,641	6,410,363	58.75%
Benefits	4,143,917	2,648,998	63.92%
Supplies/Materials	1,289,975	717,251	55.60%
Services/Charges	8,265,297	5,084,931	61.52%
Miscellaneous	11,000	868	7.89%
Intergovernmental	600	-	0.00%
Capital Purchases	110,000	323,260	293.87%
Intrafund Transfers	1,084,942	646,981	59.63%
Interfund Loan	-	-	0.00%
Prior Period Adjustments	-	-	0.00%
Intrafund Expenditures	500	-	0.00%
Ending Fund Balance	11,962,775	-	0.00%
Total CE/General Fund Expenses	37,779,647	15,832,652	41.91%
TOTAL less End. Fund Balance	25,816,872	15,832,652	61.33%



**CURRENT EXPENSE/GENERAL FUND
EXPENSES BY OBJECT CODE DETAIL
AS OF 08/31/2024 (66.7%)**

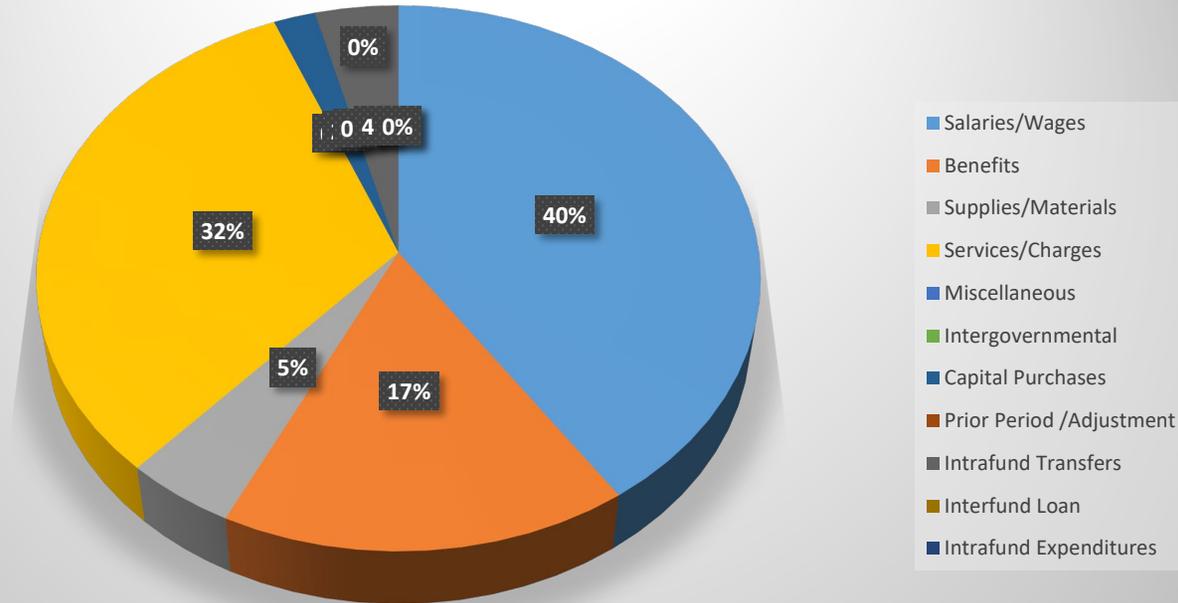
	Budget	Actual	% of Budget	% of Total Actual
Salaries/Wages	10,571,612	6,236,779	59%	39.39%
Salaries /Wages- Overtime	339,029	173,584	51%	1.10%
Benefits	4,143,917	2,648,998	64%	16.73%
Operating Supplies/Materials	676,525	468,740	69%	2.96%
Fuel	209,050	86,275	41%	0.54%
Items Purchased for Inventory or Resale	17,830	9,145	51%	0.06%
Small Tools & Equipment	386,570	153,092	40%	0.97%
Services/Professional Services	5,196,933	2,623,609	50%	16.57%
Communications	298,450	152,022	51%	0.96%
Travel	167,250	62,786	38%	0.40%
Advertising	40,335	13,880	34%	0.09%
Rentals & Leases	307,830	217,445	71%	1.37%
Insurance/Bonds	1,700,375	1,523,434	90%	9.62%
Public Utilities	308,000	212,525	69%	1.34%
Repairs & Maintenance	246,124	279,229	113%	1.76%
Miscellaneous	11,000	868	8%	0.01%
Intergovernmental Services/Payments	600	-	0%	0.00%
Intrafund Transfers	1,084,942	646,981		4.09%
Interfund Loan	-	-	0%	0.00%
Capital Outlay	110,000	323,260	294%	2.04%
Prior Period Adjustments	-	-	0%	0.00%
Intrafund Payments	500	-	0%	0.00%
Ending Fund Balance	11,962,775	-	0%	0.00%
Current Expense Expenditure Totals	37,779,647	15,832,652	42%	100.00%
Current Expense Less End. Fund Bal.	25,816,872	15,832,652	61%	

CURRENT EXPENSE/GENERAL FUND

EXPENSES BY OBJECT CODE AS OF 08/31/2024 (66.7%)

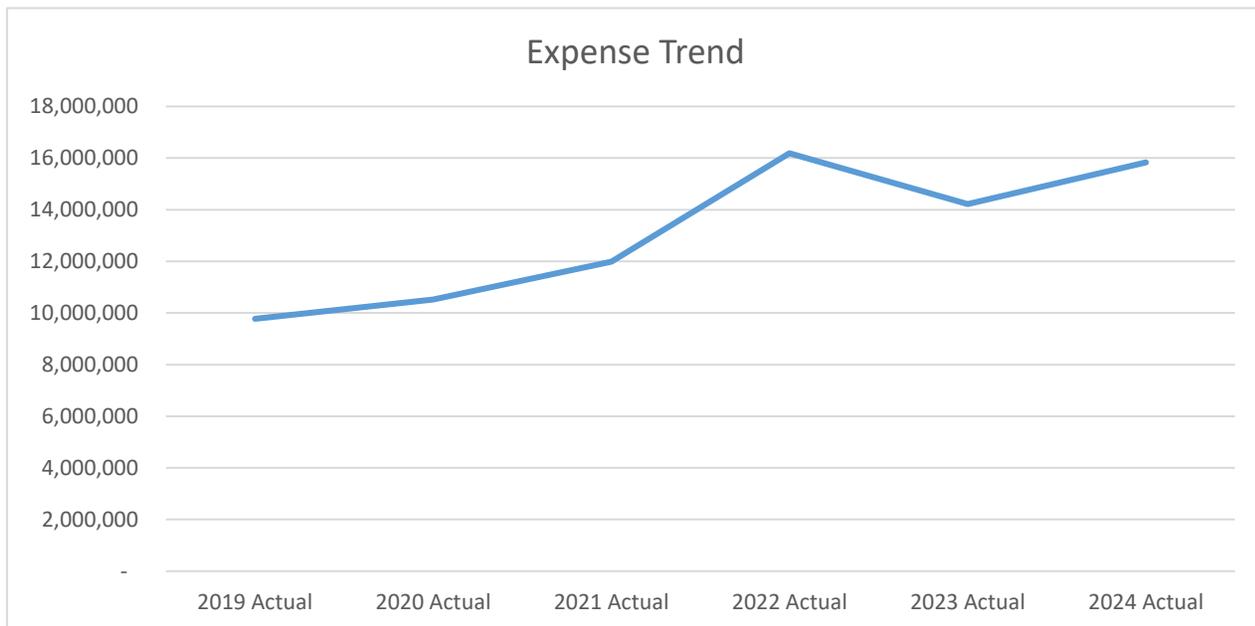
Expenses	2024 Actual	2023 Actual	2024 % of 2024 Total	2024 vs 2023 Difference	2024 vs 2023 % increase/decrease
Salaries/Wages	6,410,363	5,925,933	40.49%	484,430	8%
Benefits	2,648,998	2,344,499	16.73%	304,499	13%
Supplies/Materials	717,251	698,167	4.53%	19,084	3%
Services/Charges	5,084,931	4,333,310	32.12%	751,621	17%
Miscellaneous	868	14,793	0.01%	(13,925)	-94%
Intergovernmental	-	121,528	0.00%	(121,528)	0%
Capital Purchases	323,260	-	2.04%	323,260	0%
Prior Period /Adjustment	-	-	0.00%	-	0%
Intrafund Transfers	646,981	777,291	4.09%	(130,310)	-17%
Interfund Loan	-	-	0.00%	-	0%
Intrafund Expenditures	-	-	0.00%	-	0%
Total CE/General Fund Expenses	15,832,652	14,215,521	100%	1,617,131	11%

2024 Expenses by Object Code



Current Expense Expense Trend as of 08/31/24

	2019	2020	2021	2022	2023	2024
	Actual	Actual	Actual	Actual	Actual	Actual
Salaries/Wages	4,378,060	4,685,257	4,650,094	4,966,684	5,802,867	6,236,779
Salaries /Wages- OT	87,983	75,386	128,640	148,969	123,067	173,584
Benefits	1,723,570	1,887,804	1,858,624	1,950,181	2,344,499	2,648,998
Operating Sup./Mat.	295,186	269,139	186,000	282,691	390,757	468,740
Fuel	52,520	40,961	46,738	66,555	71,765	86,275
Items for Inv. or Resal	10,785	14,538	2,942	7,598	9,200	9,145
Small Tools & Equip.	109,733	213,751	174,623	169,029	211,201	153,092
Services/Prof. Srv.	1,133,936	1,325,905	2,109,875	2,149,040	2,416,571	2,623,609
Communications	132,790	113,498	82,356	114,582	132,837	152,022
Travel	75,147	16,640	11,419	38,133	62,896	62,786
Advertising	15,603	5,381	30,459	20,509	13,216	13,880
Rentals & Leases	175,728	151,092	176,282	260,877	177,851	217,445
Insurance/Bonds	548,065	632,114	712,533	856,541	1,026,925	1,523,434
Public Utilities	149,258	157,224	157,004	153,455	193,858	212,525
Repairs & Maint.	144,302	126,639	181,164	106,931	324,398	279,229
Miscellaneous	1,599	1,229	2,615	237,467	14,793	868
Intergov. Services	99,065	92,199	-	-	-	-
Interfund Transfers	446,889	703,889	1,470,000	200,000	-	-
Intrafund Transfers	-	-	-	4,430,847	777,291	646,981
Interfund Loan	125,000	-	-	-	-	-
Capital Outlay	69,215	5,967	6,249	21,132	121,528	323,260
Prior Period Adj.	516	-	5,181	6,626	-	-
Intrafund Payments	265	-	80	-	-	-
Current Expense Total	9,775,215	10,518,613	11,992,878	16,187,847	14,215,520	15,832,652



**CURRENT EXPENSE/GENERAL FUND
SALARIES AND BENEFITS BY DEPARTMENT
AS OF 08/31/2024 (66.7%)**

	Budget	Actual	% of Budget
009 - Commissioners	491,325	317,961	64.7%
010 - General Government	95,742	44,992	47.0%
012 - Admin Services	489,461	317,599	64.9%
013- Human Resources	376,536	243,663	64.7%
020 - Superior Court	219,271	147,832	67.4%
030- District Court	842,950	534,108	63.4%
031-Probation	454,219	228,662	50.3%
040- Clerk	374,791	246,155	65.7%
050 - Treasurer	626,244	324,529	51.8%
060 - Auditor	835,270	501,029	60.0%
080 - Assessor	606,761	299,952	49.4%
100 - Prosecuting Attorney	1,128,900	742,001	65.7%
120 - Facilities Management	405,445	257,896	63.6%
140 - Sheriff	4,518,500	2,633,251	58.3%
170 - Juvenile Services	478,495	319,099	66.7%
200 - Weed Control	100,470	65,838	65.5%
220 - Coroner	233,505	107,354	46.0%
240 - County Extension	126,046	65,808	52.2%
260 - Emergency Management	220,661	147,741	67.0%
280 - Public Health	1,219,000	770,462	63.2%
300 - Fair	372,371	215,314	57.8%
310- Parks and Recreation	296,645	193,342	65.2%
320 - Information Technology	541,950	334,773	61.8%
Current Expense Expenditure Totals	15,054,558	9,059,361	60.2%

NON-CURRENT EXPENSE
SALARIES AND BENEFITS BY FUND
As of 08/31/2024 (66.7%)

	Budget	Actual	% of Budget
102 - Building and Development	143,150	93,265	65.2%
103 - Countywide Planning	259,300	169,979	65.6%
104 - Developmental Services	163,580	108,667	66.4%
108-Veterans Relief	36,856	25,362	68.8%
110 - County Road	6,196,700	3,461,013	55.9%
117 - Boating Safety	64,000	43,039	67.2%
122 - Sheriff K-9 Unit	1,000	-	0.0%
123 - Paths and Trails	49,559	26,644	53.8%
126 - Treasurer M&O	5,150	-	0.0%
127 - Quad-City Task Force	78,900	59,818	75.8%
128 - Crime Victims/Witness	178,299	120,320	67.5%
132-Auditor's Document Preservation	-	-	0.0%
134 - Elections Reserve	39,355	27,650	70.3%
135 - Prosecutor STOP Grant	16,119	10,369	64.3%
138 - Federal Equitable Sharing	5,000	-	0.0%
143 - Trial Court Improvement	5,054	5,296	104.8%
144 - Emergency Communication	394,642	279,162	70.7%
146-ARPA	36,953	25,362	68.6%
400 - Solid Waste	1,297,750	668,710	51.5%
410 - Solid Waste Reserve	22,500	-	0.0%
501 - Equipment Rental & Revolving	1,139,100	547,631	48.1%
511 - Unemployment Insurance	10,000	6,148	61.5%
Non-CE Expenditure Totals	10,142,967	5,678,435	56.0%

Cash & Investment Trends - August					
	August 2024	August 2023	August 2022	August 2021	August 2020
001 Current Expense	13,970,911	12,777,781	10,346,210	12,026,453	11,518,000
102 Building & Development	49,793	77,537	88,200	110,845	50,362
103 CW Planning	120,394	176,907	54,333	116,873	93,647
110 County Road	4,744,390	5,262,123	6,071,218	4,736,697	4,019,311
112 Public Facilities	3,083,370	2,295,905	1,835,916	2,382,879	3,817,198
133 Commissioners Special Revenue	285,064	285,064	285,064	342,608	609,664
144 Emergency Communications	1,988,407	1,353,101	944,373	693,804	495,789
146 American Rescue Plan Act	1,386,693	1,924,787	3,025,468	4,866,058	-
100 Special Revenue Other	4,420,143	4,447,781	4,062,305	3,620,236	3,205,899
200 Debt Service	83,536	83,446	83,445	112,364	322,700
300 Capital Projects	1,608,528	1,333,108	977,561	2,377,610	1,739,661
400 Solid Waste	2,141,181	3,324,455	3,990,361	2,971,701	3,154,443
410 Solid Waste Reserve	2,525,634	2,309,378	2,102,224	1,965,015	1,782,775
501 ER&R	2,346,249	2,272,608	2,451,934	2,878,357	1,986,561
511 Unemployment	139,804	151,935	153,274	153,568	168,297
515 IT - dissolved 2019	-	-	-	-	-
TOTAL	38,894,097	38,075,916	36,471,886	39,355,068	32,964,307

Current Expense Financial Trends

