

WHITMAN COUNTY MONTHLY FINANCIAL REPORT

January 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 01/31/2024 (8.3%)								
	<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	13,319,029	-	13,319,029				-	0.00%
Prior Period Adjustment	-			0.00%				
BoCC	-	-	-	0.00%	506,025	43,809	462,216	8.66%
General Government	2,890,342	260,867	2,629,475	9.03%	4,462,684	1,650,365	2,812,319	36.98%
Administrative Services	859,878	164,069	695,809	19.08%	878,961	204,560	674,401	23.27%
Human Resources	-	-	-	0.00%	382,826	30,129	352,697	7.87%
Superior Court	17,119	-	17,119	0.00%	320,521	30,751	289,770	9.59%
District Court	610,400	72,847	537,553	11.93%	925,950	83,726	842,224	9.04%
Probation	403,268	14,098	389,170	3.50%	546,319	26,714	519,605	4.89%
Clerk	126,369	10,704	115,665	8.47%	393,707	40,053	353,654	10.17%
Treasurer	13,798,507	610,402	13,188,105	4.42%	689,244	37,493	651,751	5.44%
Auditor	974,560	185,280	789,280	19.01%	1,199,147	78,520	1,120,627	6.55%
Assessor	-	-	-	-	634,661	34,103	600,558	5.37%
Prosecuting Attorney	117,680	9,258	108,422	7.87%	1,191,030	93,252	1,097,778	7.83%
Facilities Management	-	-	-	0.00%	877,395	67,275	810,120	7.67%
Sheriff	644,250	67,195	577,055	10.43%	5,590,600	319,419	5,271,181	5.71%
Juvenile	148,787	8,760	140,027	5.89%	740,933	55,918	685,015	7.55%
Weed	1,485	-	1,485	0.00%	118,780	8,363	110,417	7.04%
Coroner	11,200	-	11,200	0.00%	319,405	18,190	301,215	5.69%
Extension	300	-	300	0.00%	187,966	10,551	177,415	5.61%
Emergency Management	162,500	13,544	148,956	8.33%	344,161	22,464	321,697	6.53%
Health	2,384,252	119,325	2,264,927	5.00%	2,258,000	150,526	2,107,474	6.67%
Fair	471,800	2,880	468,920	0.61%	838,691	27,649	811,042	3.30%
Parks & Rec	119,000	100	118,900	0.08%	501,145	26,605	474,540	5.31%
IT	-	-	-	0.00%	1,189,800	228,620	834,517	19.21%
Ending Fund Balance	-	-	-	0.00%	11,962,775	-	11,962,775	0.00%
TOTALS	37,060,726	1,539,329	35,521,397	4.15%	37,060,726	3,289,055	33,771,671	8.87%
TOTALS w/o Budget Balance	23,741,697	19,352,780	35,521,397	6%	25,097,951	3,289,055	21,808,896	13.10%

**CURRENT EXPENSE & COUNTY-WIDE
CASH AND DEBT
AS OF 01/31/2024**

CASH/INVESTMENTS

Current Expense/General Fund

	January 2024	January 2023	January 2022	January 2021	January 2020
Cash	9,039,512	9,302,422	9,555,686	8,050,344	9,092,007
Reserve (Investment)	2,819,029	2,819,029	2,819,029	2,819,029	1,619,029
Total Current Expense Cash & Investments	11,858,541	12,121,451	12,374,715	10,869,373	10,711,036

County-Wide

	January 2024	January 2023	January 2022	January 2021	January 2020
Cash	26,260,028	29,536,817	30,264,709	26,799,253	26,192,838
Investments	11,507,631	8,279,175	7,751,738	7,125,453	7,219,392
Total County-Wide Cash & Investments	37,767,659	37,815,992	38,016,447	33,924,706	33,412,230

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

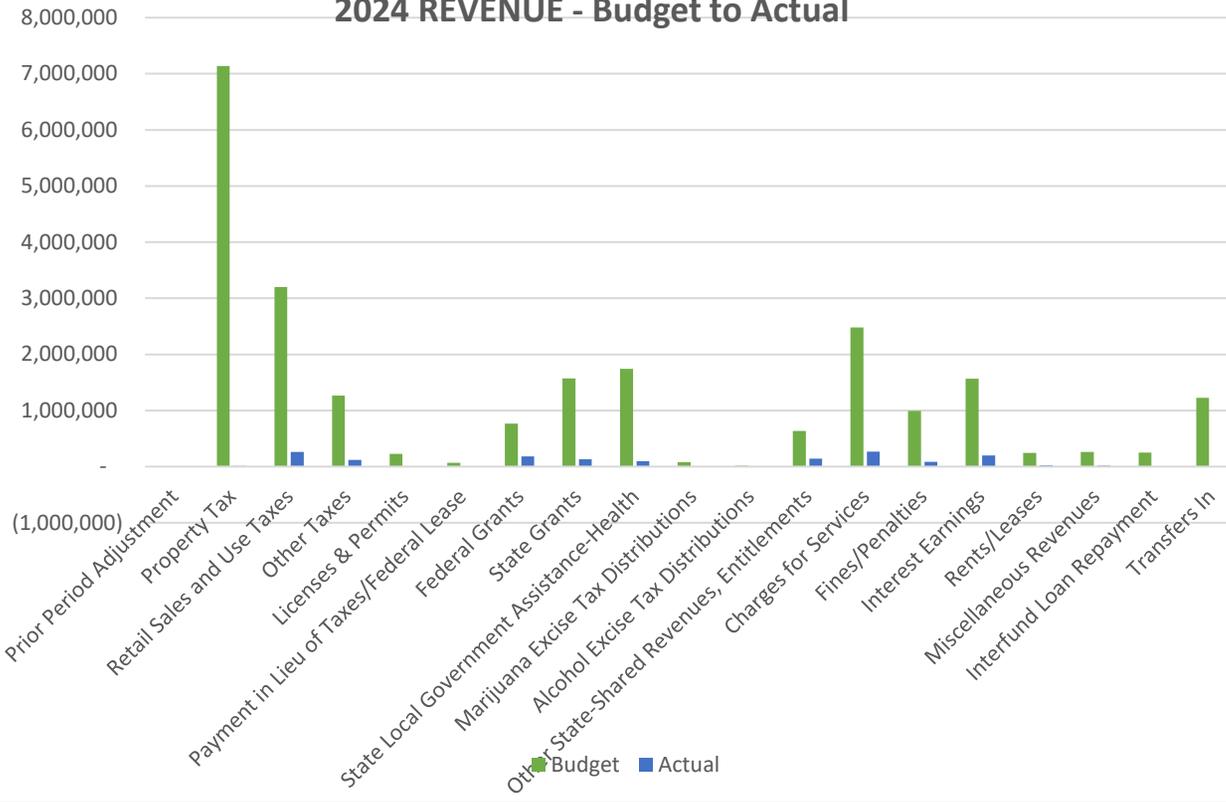
Compensated Balances-County-Wide \$ 1,050,422 as of 01/31/2024
Landfill Closure and Post Closure \$ 1,986,323
Emergency Comm Capital Lease \$ 394,134 7/20/2025

Total County-Wide Debt \$ 5,034,497

**CURRENT EXPENSE/GENERAL FUND
REVENUES BY CATEGORY
AS OF 01/31/2024 (8.3%)**

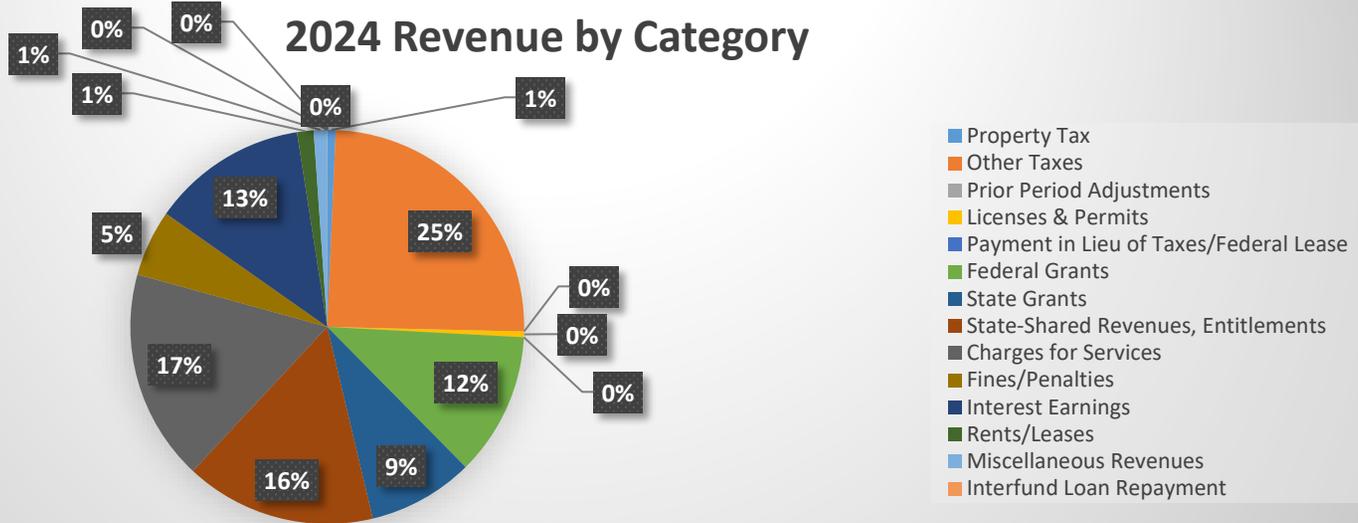
Revenue	Budget	Actual	% received
Beginning Fund Balance	13,319,029	-	0.00%
Prior Period Adjustment	-	-	0.00%
Property Tax	7,140,282	10,648	0.15%
Retail Sales and Use Taxes	3,200,000	262,079	8.19%
Other Taxes	1,265,000	117,927	9.32%
Licenses & Permits	227,500	7,223	3.17%
Payment in Lieu of Taxes/Federal Lease	68,025	-	0.00%
Federal Grants	765,867	181,039	23.64%
State Grants	1,570,314	133,721	8.52%
State Local Government Assistance-Health	1,743,335	94,678	5.43%
Marijuana Excise Tax Distributions	80,000	-	0.00%
Alcohol Excise Tax Distributions	20,000	4,106	20.53%
Other State-Shared Revenues, Entitlements	633,869	142,436	22.47%
Charges for Services	2,482,573	266,937	10.75%
Fines/Penalties	994,340	84,072	8.46%
Interest Earnings	1,566,701	197,002	12.57%
Rents/Leases	246,000	20,891	8.49%
Miscellaneous Revenues	263,250	16,789	6.38%
Interfund Loan Repayment	250,175	-	0.00%
Transfers In	1,224,466	(219)	-0.02%
Insurance Recoveries	-	-	-
Total CE/General Fund Revenue	37,060,726	1,539,329	4.15%
TOTALS LESS BEG. FUND BALANCE	23,741,697	1,539,329	6%

2024 REVENUE - Budget to Actual



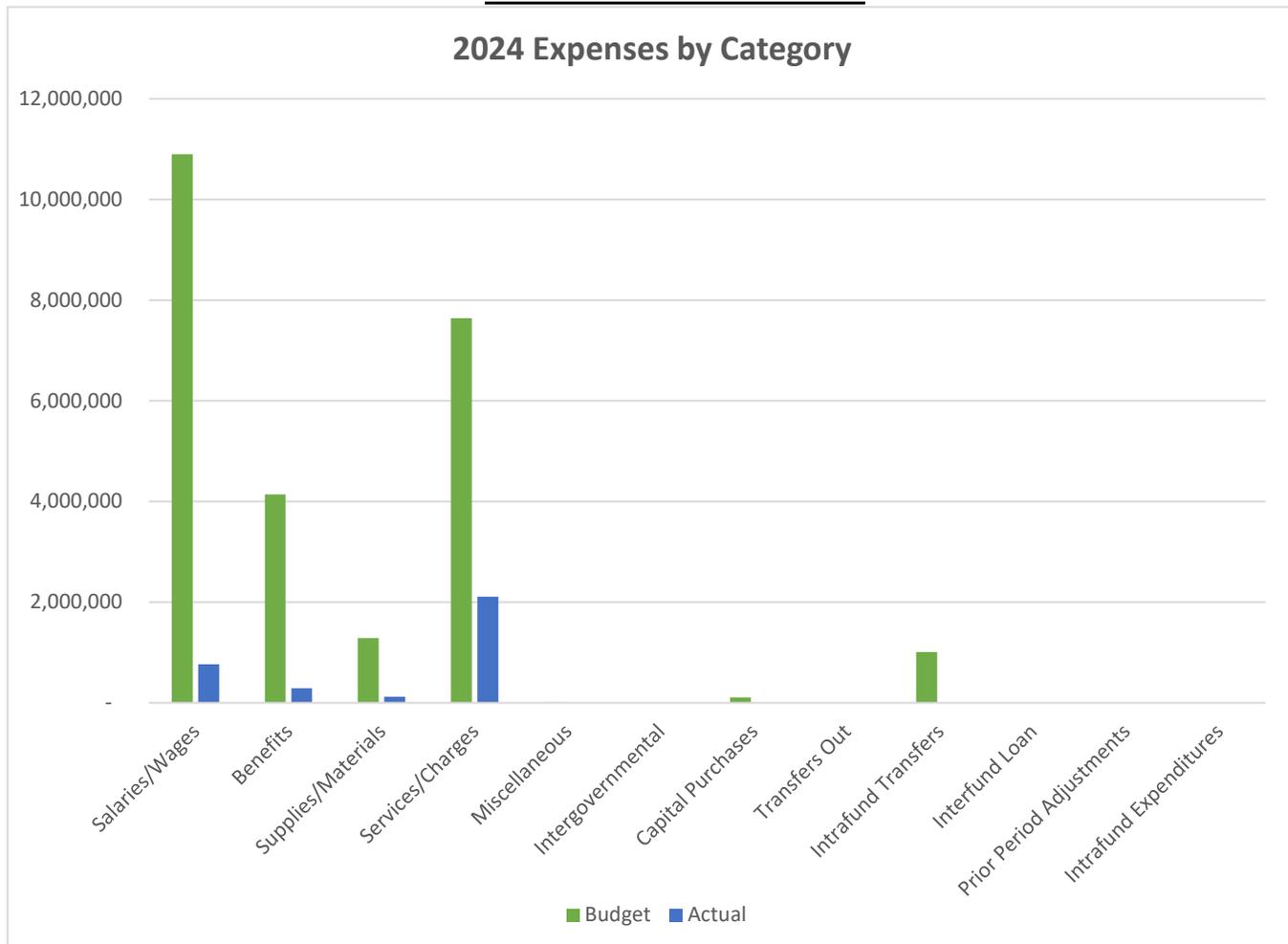
**CURRENT EXPENSE/GENERAL FUND
REVENUES BY CATEGORY
AS OF 01/31/2024 (8.3%)**

	2024 Actual	2023 Actual	2024 % of 2024 Total	2024 vs 2023 Difference
Property Tax	10,648	52,462	0.69%	(41,814)
Other Taxes	380,006	376,751	24.69%	3,255
Prior Period Adjustments	-	-	0.00%	-
Licenses & Permits	7,223	15,031	0.47%	(7,808)
Payment in Lieu of Taxes/Federal Lease	-	52,116	0.00%	(52,116)
Federal Grants	181,039	270,834	11.76%	(89,795)
State Grants	133,721	278,746	8.69%	(145,025)
State-Shared Revenues, Entitlements	241,220	750,343	15.67%	(509,123)
Charges for Services	266,937	280,071	17.34%	(13,134)
Fines/Penalties	84,072	58,914	5.46%	25,158
Interest Earnings	197,002	157,511	12.80%	39,491
Rents/Leases	20,891	4,882	1.36%	16,009
Miscellaneous Revenues	16,789	42,385	1.09%	(25,596)
Interfund Loan Repayment	-	-	0.00%	-
Transfers In	(219)	-	-0.01%	(219)
Insurance Recoveries	-	-	0.00%	-
Total CE/General Fund Revenue	1,539,329	2,340,046	100.00%	(800,717)



**CURRENT EXPENSE/GENERAL FUND
EXPENSES BY CATEGORY
AS OF 01/31/2024 (8.3%)**

Expenses	Budget	Actual	% spent
Salaries/Wages	10,897,169	766,077	7.03%
Benefits	4,143,592	287,852	6.95%
Supplies/Materials	1,284,675	123,270	9.60%
Services/Charges	7,640,473	2,111,840	27.64%
Miscellaneous	11,000	16	0.15%
Intergovernmental	600	-	0.00%
Capital Purchases	110,000	-	0.00%
Transfers Out	-	-	0.00%
Intrafund Transfers	1,009,942	-	0.00%
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	37,060,726	3,289,055	8.87%
TOTAL less End. Fund Balance	25,097,951	3,289,055	13.10%

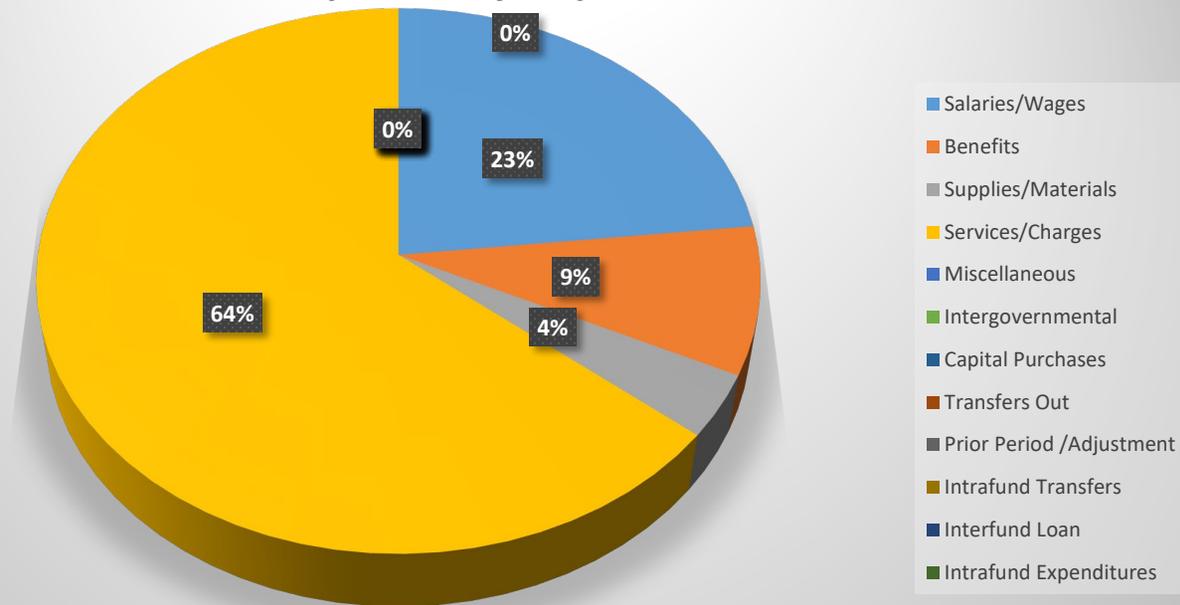


CURRENT EXPENSE/GENERAL FUND

EXPENSES BY OBJECT CODE AS OF 01/31/2024 (8.3%)

Expenses	2024 Actual	2023 Actual	2024 % of 2024 Total	2024 vs 2023 Difference	2024 vs 2023 % increase/decrease
Salaries/Wages	766,077	689,459	23.29%	76,618	11%
Benefits	287,852	277,431	8.75%	10,421	4%
Supplies/Materials	123,270	103,165	3.75%	20,105	19%
Services/Charges	2,111,840	358,789	64.21%	1,753,051	489%
Miscellaneous	16	1,704	0.00%	(1,688)	-99%
Intergovernmental	-	-	0.00%	-	0%
Capital Purchases	-	-	0.00%	-	0%
Transfers Out	-	-	0.00%	-	0%
Prior Period /Adjustment	-	-	0.00%	-	0%
Intrafund Transfers	-	485,000	0.00%	(485,000)	-100%
Interfund Loan	-	-	0.00%	-	0%
Intrafund Expenditures	-	-	0.00%	-	0%
Total CE/General Fund Expenses	3,289,055	1,915,548	100%	1,373,507	72%

2024 Expenses by Object Code



**CURRENT EXPENSE/GENERAL FUND
EXPENSES BY OBJECT CODE DETAIL
AS OF 01/31/2024 (8.3%)**

	Budget	Actual	% of Budget	% of Total Actual
Salaries/Wages	10,562,940	750,315	7%	22.81%
Salaries /Wages- Overtime	334,229	15,760	5%	0.48%
Benefits	4,143,592	287,852	7%	8.75%
Operating Supplies/Materials	674,225	39,020	6%	1.19%
Fuel	209,050	9,654	5%	0.29%
Items Purchased for Inventory or Resale	17,830	1,057	6%	0.03%
Small Tools & Equipment	383,570	73,540	19%	2.24%
Services/Professional Services	4,608,433	559,802	12%	17.02%
Communications	298,450	11,306	4%	0.34%
Travel	147,250	4,313	3%	0.13%
Advertising	40,335	973	2%	0.03%
Rentals & Leases	306,630	-	0%	0.00%
Insurance/Bonds	1,700,375	1,496,073	88%	45.49%
Public Utilities	308,000	28,994	9%	0.88%
Repairs & Maintenance	231,000	10,380	4%	0.32%
Miscellaneous	11,000	16	0%	0.00%
Intergovernmental Services/Payments	600	-	0%	0.00%
Interfund Transfers	-	-	0%	0.00%
Intrafund Transfers	12,972,717	-		0.00%
Interfund Loan	-	-	0%	0.00%
Capital Outlay	110,000	-	0%	0.00%
Prior Period Adjustments	-	-	0%	0.00%
Intrafund Payments	500	-	0%	0.00%
Ending Fund Balance	-	-	0%	0.00%
Current Expense Expenditure Totals	37,060,726	3,289,055	9%	100.00%
Current Expense Less End. Fund Bal.	37,060,726	3,289,055	9%	

**CURRENT EXPENSE/GENERAL FUND
SALARIES AND BENEFITS BY DEPARTMENT
AS OF 01/31/2024 (8.3%)**

	Budget	Actual	% of Budget
009 - Commissioners	491,325	42,295	9%
010 - General Government	95,742	13,756	14%
012 - Admin Services	489,461	36,205	7%
013- Human Resources	376,536	29,179	8%
020 - Superior Court	214,271	18,492	9%
030- District Court	842,950	65,149	8%
031-Probation	454,219	26,429	6%
040- Clerk	372,207	30,500	8%
050 - Treasurer	626,244	35,842	6%
060 - Auditor	830,857	62,945	8%
080 - Assessor	606,761	33,905	6%
100 - Prosecuting Attorney	1,128,900	88,408	8%
120 - Facilities Management	405,445	31,708	8%
140 - Sheriff	4,518,500	280,794	6%
170 - Juvenile Services	478,495	37,985	8%
200 - Weed Control	101,670	7,987	8%
220 - Coroner	233,505	13,335	6%
240 - County Extension	126,046	9,306	7%
260 - Emergency Management	220,661	18,862	9%
280 - Public Health	1,216,000	87,681	7%
300 - Fair	372,371	21,370	6%
310- Parks and Recreation	296,645	21,519	7%
320 - Information Technology	541,950	40,277	7%
Current Expense Expenditure Totals	15,040,761	1,053,929	7%

**NON-CURRENT EXPENSE
SALARIES AND BENEFITS BY FUND
AS OF 01/31/2024 (8.3%)**

	Budget	Actual	% of Budget
102 - Building and Development	143,150	11,361	8%
103 - Countywide Planning	259,300	20,891	8%
104 - Developmental Services	163,580	12,954	8%
108-Veterans Relief	36,856	2,951	8%
110 - County Road	6,196,700	415,940	7%
117 - Boating Safety	64,000	24	0%
122 - Sheriff K-9 Unit	1,000	-	0%
123 - Paths and Trails	49,559	3,081	6%
126 - Treasurer M&O	5,150	-	0%
127 - Quad-City Task Force	78,900	6,364	8%
128 - Crime Victims/Witness	178,299	15,546	9%
132-Auditor's Document Preservation	-	-	0%
134 - Elections Reserve	39,355	3,053	8%
135 - Prosecutor STOP Grant	16,119	659	4%
138 - Federal Equitable Sharing	5,000	-	0%
143 - Trial Court Improvement	5,054	-	0%
144 - Emergency Communication	394,642	31,057	8%
146-ARPA	36,953	2,951	8%
400 - Solid Waste	1,297,750	73,030	6%
410 - Solid Waste Reserve	22,500	-	0%
501 - Equipment Rental & Revolving	1,139,100	62,419	5%
511 - Unemployment Insurance	10,000	-	0%
Non-CE Expenditure Totals	10,142,967	662,281	7%

Cash & Investment Trends - January					
	January 2024	January 2023	January 2022	January 2021	January 2020
001 Current Expense	11,858,541	12,121,451	12,374,715	10,869,373	10,711,036
102 Building & Development	57,618	71,887	92,487	137,199	40,594
103 CW Planning	60,191	172,803	86,938	139,311	50,752
110 County Road	6,156,685	6,056,497	5,084,979	4,168,290	4,279,612
112 Public Facilities	2,559,676	1,733,659	1,631,037	4,179,569	3,528,406
133 Commissioners Special Revenue	285,064	285,064	342,608	500,000	609,664
144 Emergency Communications	2,082,410	1,323,626	974,998	692,429	713,526
146 American Rescue Plan Act	1,688,500	1,936,222	3,774,122	-	-
100 Special Revenue Other	4,479,413	4,129,288	3,744,441	3,406,188	2,880,454
200 Debt Service	1	1	28,918	195,812	449,591
300 Capital Projects	1,465,286	1,344,813	1,026,140	1,825,018	2,065,497
400 Solid Waste	1,795,683	3,896,086	3,616,485	3,005,772	3,043,327
410 Solid Waste Reserve	2,411,382	2,173,938	2,029,444	1,866,472	1,708,277
501 ER&R	2,721,256	2,418,475	3,055,667	2,774,248	3,156,213
511 Unemployment	145,953	152,182	153,468	165,025	175,281
515 IT - dissolved 2019	-	-	-		-
TOTAL	37,767,659	37,815,992	38,016,447	33,924,706	33,412,230