

WHITMAN COUNTY MONTHLY FINANCIAL REPORT

March 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 03/31/2024 (25%)								
	<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	123,447	382,578	24.40%
General Government	2,890,342	424,064	2,466,278	14.67%	4,462,684	2,348,098	2,114,586	52.62%
Administrative Services	859,878	164,069	695,809	19.08%	878,961	283,149	595,812	32.21%
Human Resources	-	-	-	0.00%	382,826	91,421	291,405	23.88%
Superior Court	17,119	16,787	332	98.06%	320,521	85,865	234,656	26.79%
District Court	610,400	217,249	393,151	35.59%	925,950	226,858	699,092	24.50%
Probation	403,268	118,112	285,156	29.29%	546,319	97,836	448,483	17.91%
Clerk	126,369	32,207	94,162	25.49%	393,707	107,409	286,298	27.28%
Treasurer	13,798,507	2,573,210	11,225,297	18.65%	689,244	122,980	566,264	17.84%
Auditor	974,560	423,406	551,154	43.45%	1,199,147	292,705	906,442	24.41%
Assessor	-	-	-	-	634,661	103,919	530,742	16.37%
Prosecuting Attorney	117,680	27,874	89,806	23.69%	1,191,030	280,971	910,059	23.59%
Facilities Management	-	-	-	0.00%	877,395	209,128	668,267	23.84%
Sheriff	644,250	121,468	522,782	18.85%	5,590,600	1,108,896	4,481,704	19.84%
Juvenile	148,787	36,002	112,785	24.20%	740,933	186,507	554,426	25.17%
Weed	1,485	-	1,485	0.00%	118,780	27,748	91,032	23.36%
Coroner	11,200	12,373	(1,173)	110.47%	319,405	57,807	261,598	18.10%
Extension	300	58	242	19.33%	187,966	33,224	154,742	17.68%
Emergency Management	162,500	37,283	125,217	22.94%	344,161	81,704	262,457	23.74%
Health	2,384,252	1,193,133	1,191,119	50.04%	2,258,000	527,630	1,730,370	23.37%
Fair	471,800	16,811	454,989	3.56%	838,691	102,135	736,556	12.18%
Parks & Rec	119,000	1,621	117,379	1.36%	501,145	79,460	421,685	15.86%
IT	-	-	-	0.00%	1,189,800	360,679	834,517	30.31%
Ending Fund Balance	-	-	-	0.00%	11,962,775	-	11,962,775	0.00%
TOTALS	37,060,726	5,415,727	31,644,999	14.61%	37,060,726	6,939,576	30,121,150	18.72%
TOTALS w/o Budget Balance	23,741,697	5,415,727	31,644,999	23%	25,097,951	6,939,576	18,158,375	27.65%

**CURRENT EXPENSE & COUNTY-WIDE
CASH AND DEBT
AS OF 03/31/2024**

CASH/INVESTMENTS

Current Expense/General Fund

	March 2024	March 2023	March 2022	March 2021	March 2020
Cash	8,568,858	7,682,804	6,316,282	8,699,651	7,650,780
Reserve (Investment)	3,484,029	2,819,029	2,819,029	2,819,029	2,819,029
Total Current Expense Cash & Investments	12,052,887	10,501,833	9,135,311	11,518,680	10,469,809

County-Wide

	March 2024	March 2023	March 2022	March 2021	March 2020
Cash	26,277,746	28,588,648	26,338,630	26,493,013	24,767,134
Investments	12,266,829	8,340,849	7,671,765	7,494,289	8,402,771
Total County-Wide Cash & Investments	38,544,575	36,929,497	34,010,395	33,987,302	33,169,905

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 \$ 1,135,075 3/31/2031
Holman Capital

Revenue Obligations

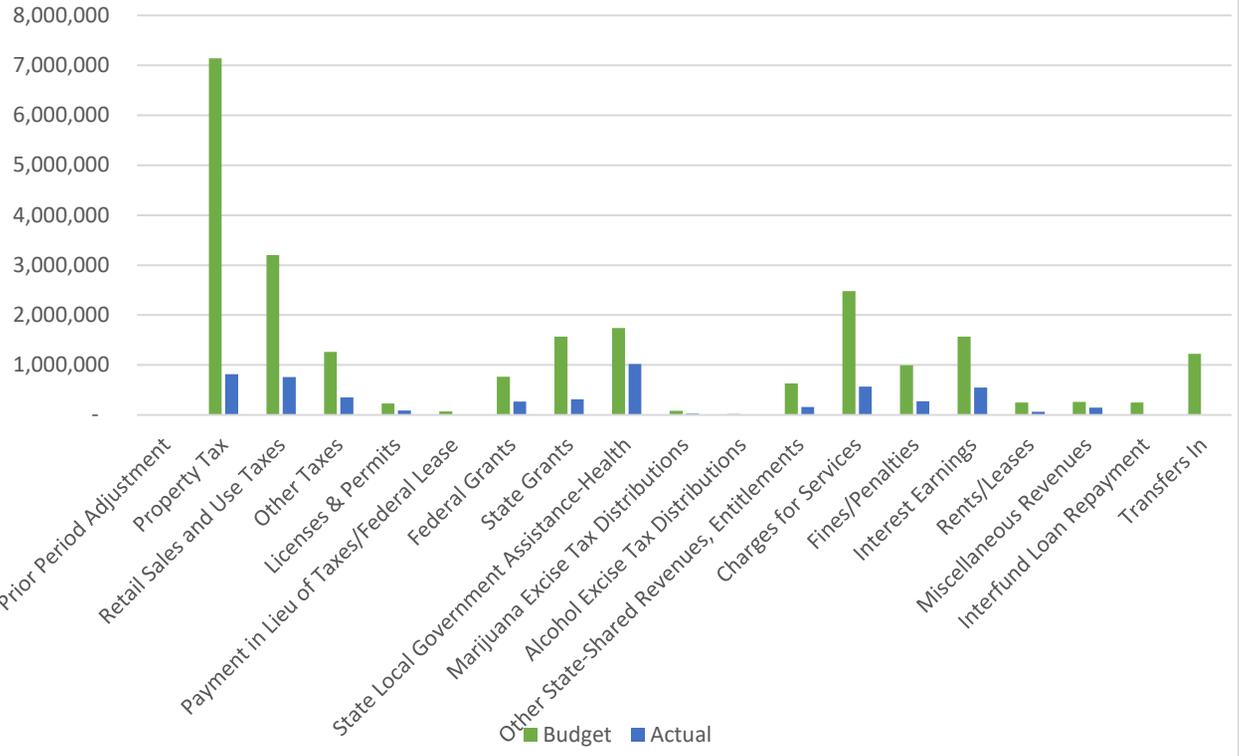
Compensated Balances-County-Wide \$ 1,113,198 as of 03/31/2024
Landfill Closure and Post Closure \$ 2,094,801
Emergency Comm Capital Lease \$ 394,134 7/20/2025

Total County-Wide Debt \$ 5,237,908

**CURRENT EXPENSE/GENERAL FUND
REVENUES BY CATEGORY
AS OF 03/31/2024 (25%)**

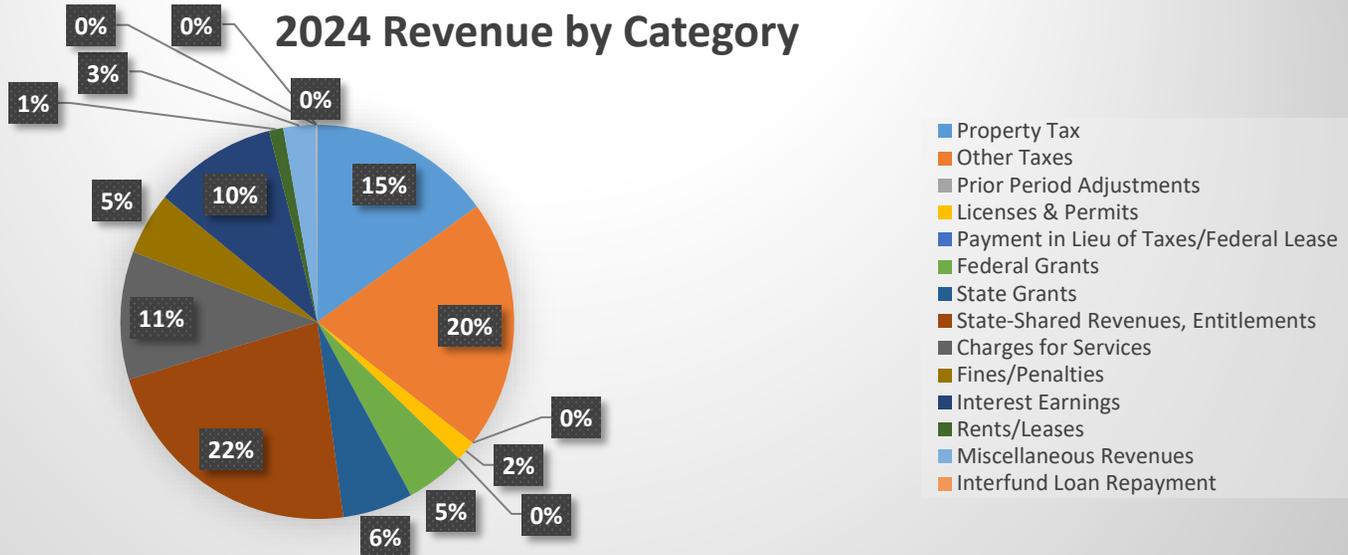
Revenue	Budget	Actual	% received
Beginning Fund Balance	13,319,029	-	0.00%
Prior Period Adjustment	-	-	0.00%
Property Tax	7,140,282	814,467	11.41%
Retail Sales and Use Taxes	3,200,000	756,015	23.63%
Other Taxes	1,265,000	353,116	27.91%
Licenses & Permits	227,500	91,696	40.31%
Payment in Lieu of Taxes/Federal Lease	68,025	18	0.03%
Federal Grants	765,867	265,393	34.65%
State Grants	1,570,314	312,540	19.90%
State Local Government Assistance-Health	1,743,335	1,023,196	58.69%
Marijuana Excise Tax Distributions	80,000	24,369	30.46%
Alcohol Excise Tax Distributions	20,000	4,106	20.53%
Other State-Shared Revenues, Entitlements	633,869	160,545	25.33%
Charges for Services	2,482,573	569,596	22.94%
Fines/Penalties	994,340	276,754	27.83%
Interest Earnings	1,566,701	550,474	35.14%
Rents/Leases	246,000	62,970	25.60%
Miscellaneous Revenues	263,250	144,487	54.89%
Interfund Loan Repayment	250,175	-	0.00%
Transfers In	1,224,466	5,985	0.49%
Insurance Recoveries	-	-	-
Total CE/General Fund Revenue	37,060,726	5,415,727	14.61%
TOTALS LESS BEG. FUND BALANCE	23,741,697	5,415,727	23%

2024 REVENUE - Budget to Actual



**CURRENT EXPENSE/GENERAL FUND
REVENUES BY CATEGORY
AS OF 03/31/2024 (25%)**

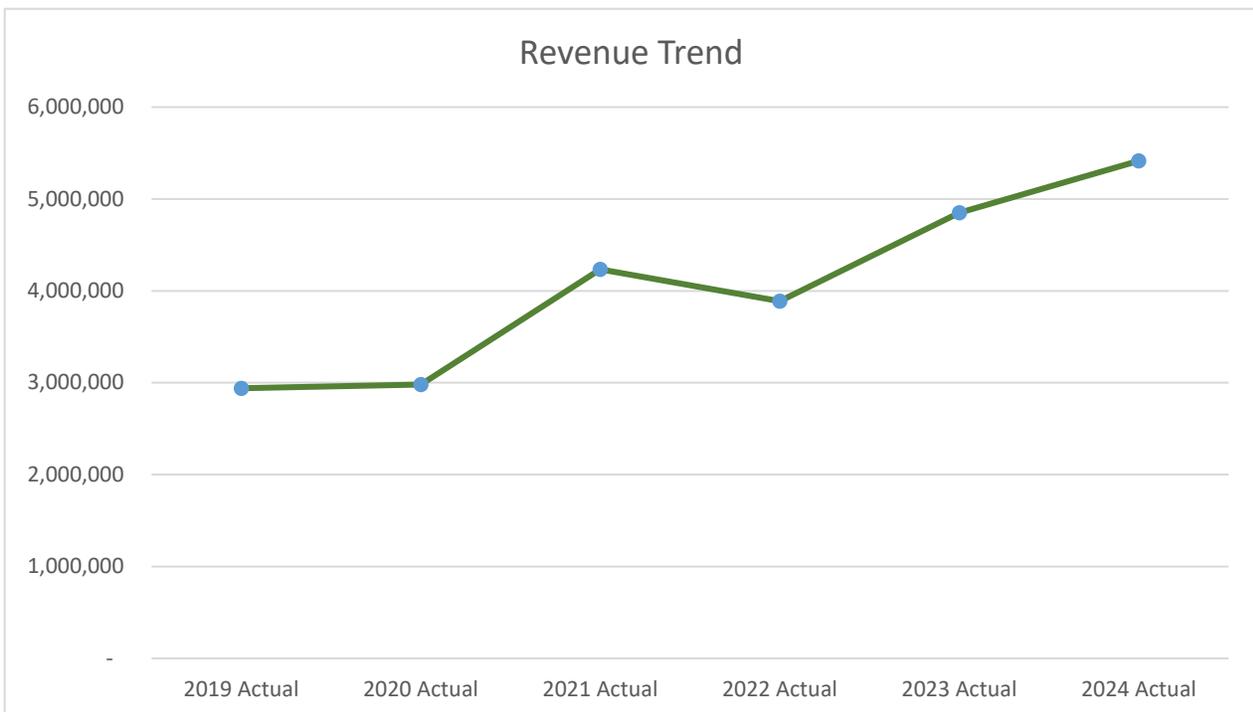
	2024 Actual	2023 Actual	2024 % of 2024 Total	2024 vs 2023 Difference
Property Tax	814,467	768,043	15.04%	46,424
Other Taxes	1,109,131	1,100,548	20.48%	8,583
Prior Period Adjustments	-	-	0.00%	-
Licenses & Permits	91,696	60,328	1.69%	31,368
Payment in Lieu of Taxes/Federal Lease	18	52,133	0.00%	(52,115)
Federal Grants	265,393	363,634	4.90%	(98,241)
State Grants	312,540	328,407	5.77%	(15,867)
State-Shared Revenues, Entitlements	1,212,216	782,039	22.38%	430,177
Charges for Services	569,596	657,374	10.52%	(87,778)
Fines/Penalties	276,754	196,418	5.11%	80,336
Interest Earnings	550,474	430,396	10.16%	120,078
Rents/Leases	62,970	42,942	1.16%	20,028
Miscellaneous Revenues	144,487	58,699	2.67%	85,788
Interfund Loan Repayment	-	-	0.00%	-
Transfers In	5,985	10,563	0.11%	(4,578)
Insurance Recoveries	-	-	0.00%	-
Total CE/General Fund Revenue	5,415,727	4,851,524	100.00%	564,203



Current Expense

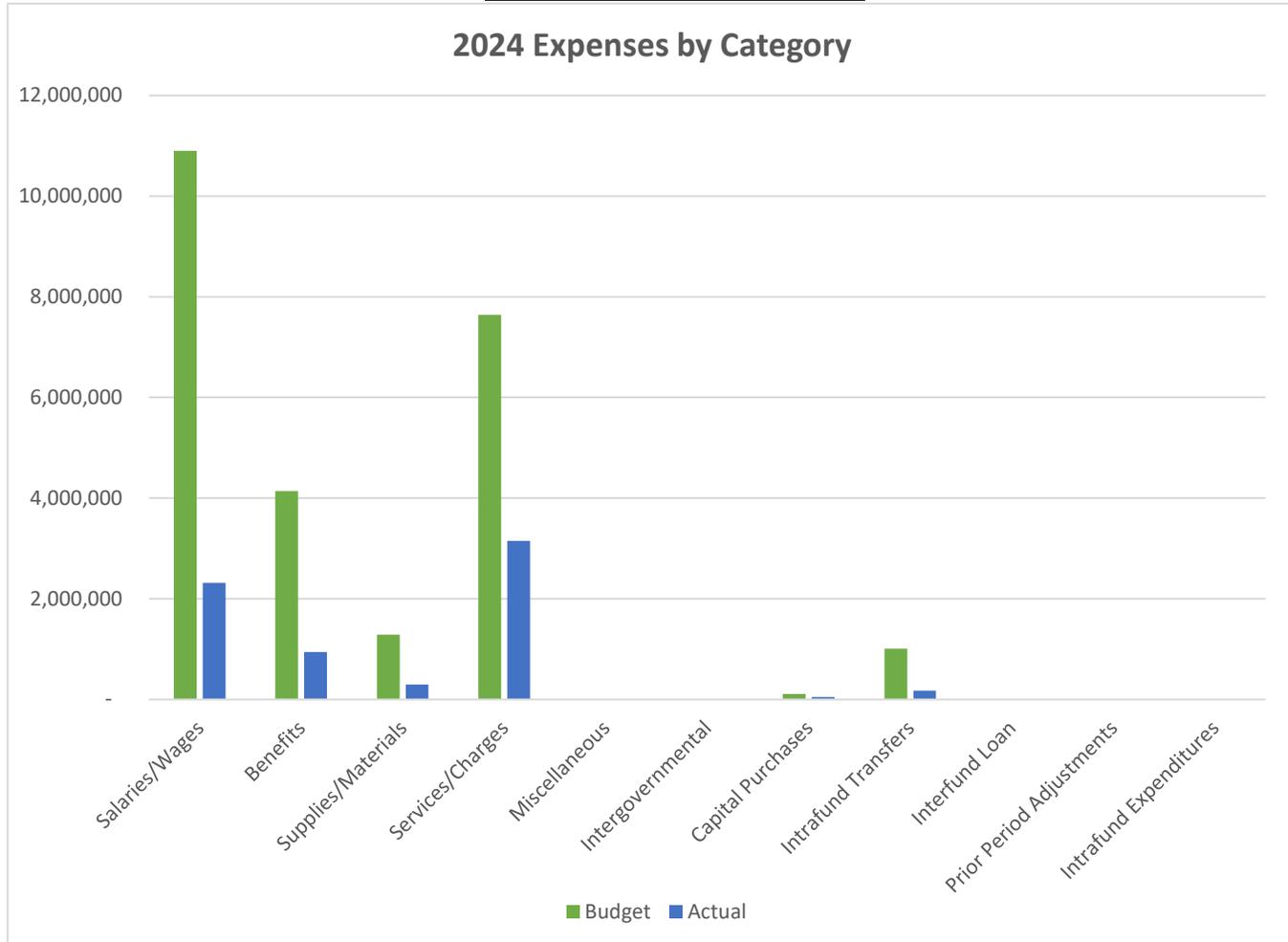
Revenue Trend as of 3/31/24

	2019	2020	2021	2022	2023	2024
	Actual	Actual	Actual	Actual	Actual	Actual
Prior Period Adjustment	-	-	34	-	-	-
Property Tax	709,664	700,098	968,042	890,435	768,043	814,467
Retail Sales and Use Taxes	550,663	566,119	560,840	661,316	758,029	756,015
Other Taxes	274,201	286,894	243,716	302,491	342,519	353,116
Licenses & Permits	83,969	86,779	77,774	72,980	60,328	91,696
Payment in Lieu of Taxes	-	1,105	58	17	52,133	18
Federal Grants	116,007	118,946	945,076	237,434	363,634	265,393
State Grants	109,585	86,273	228,582	251,539	328,407	312,540
State Local Government Ast.	94,678	105,178	144,678	405,678	615,678	1,023,196
Marijuana Excise Tax	15,924	16,161	15,067	18,036	20,800	24,369
Alcohol Excise Tax	3,313	3,514	4,533	4,247	4,239	4,106
Other State-Shared Rev.	137,074	136,751	137,681	211,109	141,322	160,545
Charges for Services	277,980	382,088	398,884	471,563	657,374	569,596
Fines/Penalties	283,318	243,557	226,617	163,096	196,418	276,754
Interest Earnings	273,420	162,880	106,717	21,860	430,396	550,474
Rents/Leases	6,421	12,881	4,403	43,007	42,942	62,970
Miscellaneous Revenues	4,347	16,232	3,482	97,093	58,699	144,487
Interfund Loan Repayment	-	-	-	-	-	-
Transfers In	-	53,997	169,105	37,469	10,563	5,985
Insurance Recoveries	-	-	-	-	-	-
Total General Fund Rev.	2,940,564	2,979,453	4,235,289	3,889,370	4,851,524	5,415,727



**CURRENT EXPENSE/GENERAL FUND
EXPENSES BY CATEGORY
AS OF 03/31/2024 (25%)**

Expenses	Budget	Actual	% spent
Salaries/Wages	10,897,169	2,317,566	21.27%
Benefits	4,143,592	945,416	22.82%
Supplies/Materials	1,284,675	298,509	23.24%
Services/Charges	7,640,473	3,150,473	41.23%
Miscellaneous	11,000	78	0.71%
Intergovernmental	600	-	0.00%
Capital Purchases	110,000	50,553	45.96%
Intrafund Transfers	1,009,942	176,981	17.52%
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	6,939,576	18.72%
TOTAL less End. Fund Balance	25,097,951	6,939,576	27.65%

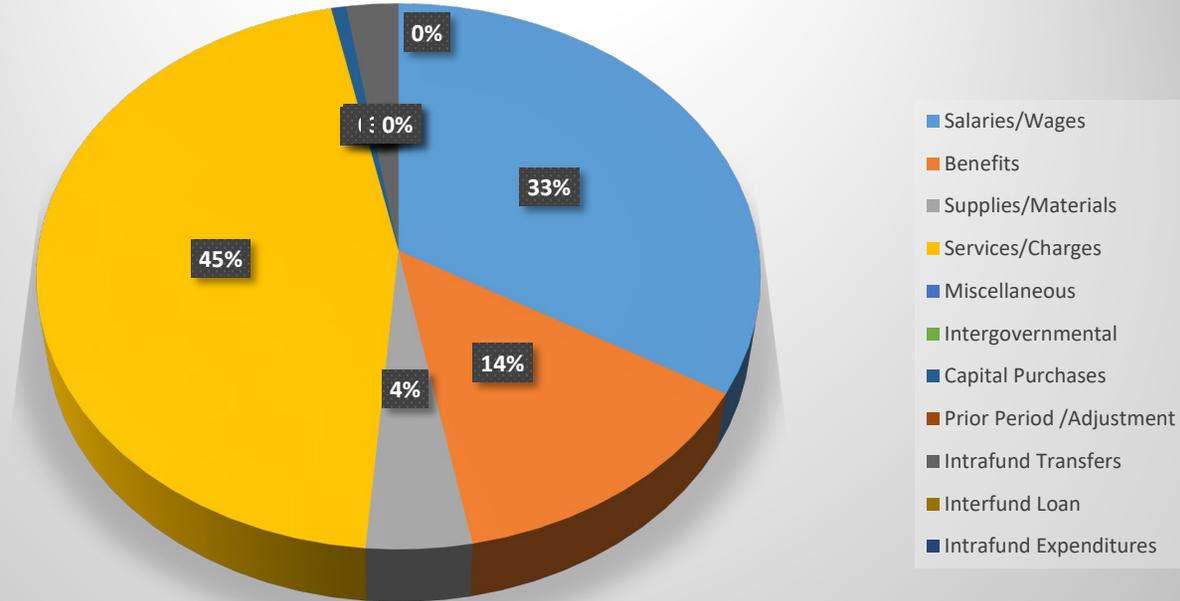


CURRENT EXPENSE/GENERAL FUND

EXPENSES BY OBJECT CODE AS OF 03/31/2024 (25%)

Expenses	2024 Actual	2023 Actual	2024 % of 2024 Total	2024 vs 2023 Difference	2024 vs 2023 % increase/decrease
Salaries/Wages	2,317,566	2,155,683	33.40%	161,883	8%
Benefits	945,416	861,185	13.62%	84,231	10%
Supplies/Materials	298,509	221,773	4.30%	76,736	35%
Services/Charges	3,150,473	2,138,214	45.40%	1,012,259	47%
Miscellaneous	78	8,009	0.00%	(7,931)	-99%
Intergovernmental	-	10,000	0.00%	(10,000)	0%
Capital Purchases	50,553	-	0.73%	50,553	0%
Prior Period /Adjustment	-	-	0.00%	-	0%
Intrafund Transfers	176,981	651,891	2.55%	(474,910)	-73%
Interfund Loan	-	-	0.00%	-	0%
Intrafund Expenditures	-	-	0.00%	-	0%
Total CE/General Fund Expenses	6,939,576	6,046,755	100%	892,821	15%

2024 Expenses by Object Code

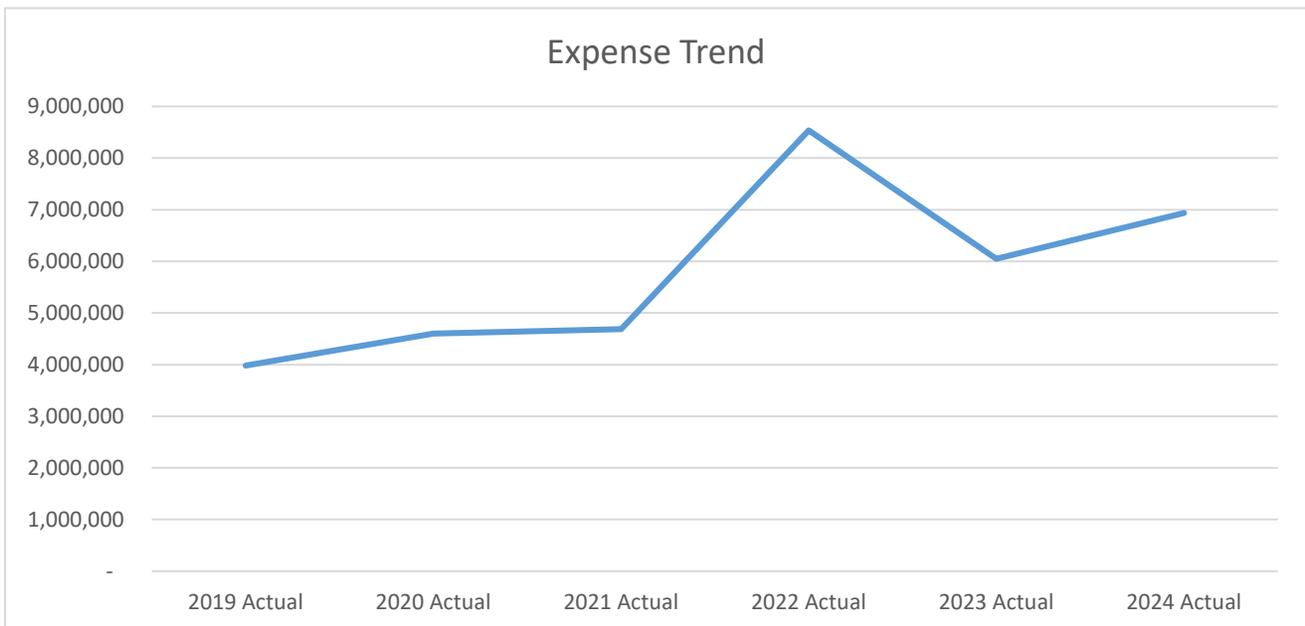


**CURRENT EXPENSE/GENERAL FUND
EXPENSES BY OBJECT CODE DETAIL
AS OF 03/31/2024 (25%)**

	Budget	Actual	% of Budget	% of Total Actual
Salaries/Wages	10,562,940	2,256,260	21%	32.51%
Salaries /Wages- Overtime	334,229	61,305	18%	0.88%
Benefits	4,143,592	945,416	23%	13.62%
Operating Supplies/Materials	674,225	153,567	23%	2.21%
Fuel	209,050	28,822	14%	0.42%
Items Purchased for Inventory or Resale	17,830	3,306	19%	0.05%
Small Tools & Equipment	383,570	112,815	29%	1.63%
Services/Professional Services	4,608,433	1,364,919	30%	19.67%
Communications	298,450	47,640	16%	0.69%
Travel	147,250	10,869	7%	0.16%
Advertising	40,335	5,793	14%	0.08%
Rentals & Leases	306,630	76,463	25%	1.10%
Insurance/Bonds	1,700,375	1,513,889	89%	21.82%
Public Utilities	308,000	88,958	29%	1.28%
Repairs & Maintenance	231,000	41,942	18%	0.60%
Miscellaneous	11,000	78	1%	0.00%
Intergovernmental Services/Payments	600	-	0%	0.00%
Intrafund Transfers	12,972,717	176,981		2.55%
Interfund Loan	-	-	0%	0.00%
Capital Outlay	110,000	50,553	46%	0.73%
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	6,939,576	19%	100.00%
Current Expense Less End. Fund Bal.	37,060,726	6,939,576	19%	

Current Expense Expense Trend as of 3/31/24

	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual
Salaries/Wages	1,605,998	1,747,715	1,729,925	1,856,481	2,105,156	2,256,260
Salaries /Wages- Overtime	29,333	37,951	51,602	58,441	50,527	61,305
Benefits	628,803	700,132	699,281	732,194	861,185	945,416
Operating Supplies/Materials	103,212	95,908	57,472	78,579	138,688	153,567
Fuel	18,581	18,468	17,014	22,916	27,216	28,822
Items Purchased for Inventory	5,779	5,906	2,185	2,118	3,573	3,306
Small Tools & Equipment	10,284	48,535	68,270	31,069	52,296	112,815
Services/Professional Services	346,448	495,361	903,100	934,680	839,835	1,364,919
Communications	28,340	34,872	27,391	43,811	39,723	47,640
Travel	18,169	11,035	2,377	6,275	4,247	10,869
Advertising	6,323	2,725	9,563	4,379	4,070	5,793
Rentals & Leases	69,792	46,350	47,481	81,240	63,314	76,463
Insurance/Bonds	539,122	624,011	701,505	848,243	1,011,654	1,513,889
Public Utilities	58,754	60,369	61,054	67,670	85,509	88,958
Repairs & Maintenance	18,547	38,927	41,842	45,942	89,862	41,942
Miscellaneous	17	(30)	200	122,639	8,009	78
Intergovernmental Services	47,268	29,129	-	-	-	-
Interfund Transfers	446,889	603,889	270,000	100,000	10,000	-
Intrafund Transfers	-	-	-	3,360,000	651,891	176,981
Interfund Loan	-	-	-	137,973	-	-
Capital Outlay	-	-	-	2,603	-	50,553
Prior Period Adjustments	187	-	(136)	-	-	-
Intrafund Payments	50	-	-	-	-	-
Current Expense Totals	3,981,896	4,601,253	4,690,126	8,537,253	6,046,755	6,939,576



**CURRENT EXPENSE/GENERAL FUND
SALARIES AND BENEFITS BY DEPARTMENT
AS OF 03/31/2024 (25%)**

	Budget	Actual	% of Budget
009 - Commissioners	491,325	121,160	24.7%
010 - General Government	95,742	26,699	27.9%
012 - Admin Services	489,461	110,938	22.7%
013- Human Resources	376,536	89,533	23.8%
020 - Superior Court	214,271	54,719	25.5%
030- District Court	842,950	194,222	23.0%
031-Probation	454,219	80,243	17.7%
040- Clerk	372,207	94,291	25.3%
050 - Treasurer	626,244	110,076	17.6%
060 - Auditor	830,857	188,707	22.7%
080 - Assessor	606,761	99,534	16.4%
100 - Prosecuting Attorney	1,128,900	266,690	23.6%
120 - Facilities Management	405,445	89,391	22.0%
140 - Sheriff	4,518,500	943,981	20.9%
170 - Juvenile Services	478,495	113,121	23.6%
200 - Weed Control	101,670	24,471	24.1%
220 - Coroner	233,505	40,869	17.5%
240 - County Extension	126,046	25,551	20.3%
260 - Emergency Management	220,661	55,677	25.2%
280 - Public Health	1,216,000	273,658	22.5%
300 - Fair	372,371	69,087	18.6%
310- Parks and Recreation	296,645	66,119	22.3%
320 - Information Technology	541,950	124,245	22.9%
Current Expense Expenditure Totals	15,040,761	3,262,982	21.7%

**NON-CURRENT EXPENSE
SALARIES AND BENEFITS BY FUND
AS OF 03/31/2024 (25%)**

	Budget	Actual	% of Budget
102 - Building and Development	143,150	34,908	24.4%
103 - Countywide Planning	259,300	63,640	24.5%
104 - Developmental Services	163,580	40,356	24.7%
108-Veterans Relief	36,856	9,395	25.5%
110 - County Road	6,196,700	1,272,053	20.5%
117 - Boating Safety	64,000	95	0.1%
122 - Sheriff K-9 Unit	1,000	-	0.0%
123 - Paths and Trails	49,559	9,451	19.1%
126 - Treasurer M&O	5,150	-	0.0%
127 - Quad-City Task Force	78,900	21,754	27.6%
128 - Crime Victims/Witness	178,299	48,507	27.2%
132-Auditor's Document Preservation	-	-	0.0%
134 - Elections Reserve	39,355	10,549	26.8%
135 - Prosecutor STOP Grant	16,119	2,789	17.3%
138 - Federal Equitable Sharing	5,000	-	0.0%
143 - Trial Court Improvement	5,054	-	0.0%
144 - Emergency Communication	394,642	99,937	25.3%
146-ARPA	36,953	9,395	25.4%
400 - Solid Waste	1,297,750	227,300	17.5%
410 - Solid Waste Reserve	22,500	-	0.0%
501 - Equipment Rental & Revolving	1,139,100	199,124	17.5%
511 - Unemployment Insurance	10,000	6,148	61.5%
Non-CE Expenditure Totals	10,142,967	2,055,401	20.3%

Cash & Investment Trends - March					
	March 2024	March 2023	March 2022	March 2021	March 2020
001 Current Expense	12,052,887	10,501,833	9,135,311	11,518,680	10,469,809
102 Building & Development	54,177	73,336	87,350	127,362	56,834
103 CW Planning	11,644	144,723	59,588	83,202	76,871
110 County Road	6,854,817	6,651,962	5,337,682	4,743,980	5,008,466
112 Public Facilities	2,719,243	1,898,077	1,529,057	4,232,040	3,642,427
133 Commissioners Special Revenue	285,064	285,011	342,608	342,608	609,664
144 Emergency Communications	2,352,405	1,593,847	1,030,157	732,587	802,012
146 American Rescue Plan Act	1,584,108	1,933,882	833,154	-	-
100 Special Revenue Other	4,421,463	4,208,122	3,914,970	3,451,907	2,860,350
200 Debt Service	166,982	83,446	83,446	112,366	366,145
300 Capital Projects	1,400,437	1,355,397	3,236,079	1,646,523	1,973,707
400 Solid Waste	1,829,430	3,917,763	3,721,710	2,822,940	2,950,952
410 Solid Waste Reserve	2,438,223	2,212,443	2,044,905	1,881,243	1,729,742
501 ER&R	2,233,891	1,917,473	2,501,091	2,136,066	2,447,646
511 Unemployment	139,804	152,182	153,287	155,798	175,280
515 IT - dissolved 2019	-	-	-	-	-
TOTAL	38,544,575	36,929,497	34,010,395	33,987,302	33,169,905

Current Expense Financial Trends

