

WHITMAN COUNTY MONTHLY FINANCIAL REPORT

September 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 09/30/2024 (75%)								
	<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	363,980	142,045	71.93%
General Government	2,890,342	1,961,392	928,950	67.86%	4,537,684	3,303,750	1,233,934	72.81%
Administrative Services	859,878	485,136	374,742	56.42%	878,961	596,271	282,690	67.84%
Human Resources	-	-	-	0.00%	382,826	280,120	102,706	73.17%
Superior Court	17,119	23,873	(6,754)	139.45%	375,521	357,826	17,695	95.29%
District Court	610,400	662,613	(52,213)	108.55%	925,950	670,659	255,291	72.43%
Probation	403,268	229,746	173,522	56.97%	546,319	305,070	241,249	55.84%
Clerk	128,369	106,258	22,111	82.78%	442,291	315,177	127,114	71.26%
Treasurer	13,798,507	10,134,078	3,664,429	73.44%	689,244	392,902	296,342	57.00%
Auditor	1,136,900	855,799	281,101	75.27%	1,203,560	759,673	443,887	63.12%
Assessor	-	500	-	-	634,661	354,706	279,955	55.89%
Prosecuting Attorney	117,680	84,480	33,200	71.79%	1,191,030	911,828	279,202	76.56%
Facilities Management	-	-	-	0.00%	877,395	624,172	253,223	71.14%
Sheriff	644,250	420,472	223,778	65.27%	5,590,600	3,657,119	1,933,481	65.42%
Juvenile	148,787	117,264	31,523	78.81%	740,933	532,695	208,238	71.90%
Weed	1,485	-	1,485	0.00%	118,780	83,342	35,438	70.17%
Coroner	11,200	21,173	(9,973)	189.04%	319,405	185,179	134,226	57.98%
Extension	300	1,359	(1,059)	453.00%	187,966	110,320	77,646	58.69%
Emergency Management	162,500	96,387	66,113	59.32%	344,161	279,702	64,459	81.27%
Health	3,187,752	3,355,204	(167,452)	105.25%	2,778,800	1,832,538	946,262	65.95%
Fair	486,924	415,126	71,798	85.25%	853,815	584,068	269,747	68.41%
Parks & Rec	119,000	15,965	103,035	13.42%	501,145	294,519	206,626	58.77%
IT	-	-	-	0.00%	1,189,800	929,820	834,517	78.15%
Ending Fund Balance	-	-	-	0.00%	11,962,775	-	11,962,775	0.00%
TOTALS	37,779,647	18,986,825	18,793,322	50.26%	37,779,647	17,725,436	20,054,211	46.92%
TOTALS w/o Budget Balance	24,724,661	18,986,825	18,793,322	77%	25,816,872	17,725,436	8,091,436	68.66%

**CURRENT EXPENSE & COUNTY-WIDE
CASH AND DEBT
AS OF 09/30/2024 (75%)**

CASH/INVESTMENTS

Current Expense/General Fund

	September 2024	September 2023	September 2022	September 2021	September 2020
Cash	11,354,186	9,553,499	7,285,442	8,933,211	7,612,697
Reserve (Investment)	3,484,029	2,819,029	2,819,029	2,819,029	2,819,029
Total Current Expense Cash & Investments	14,838,215	12,372,528	10,104,471	11,752,240	10,431,726

County-Wide

	September 2024	September 2023	September 2022	September 2021	September 2020
Cash	27,885,882	26,154,120	28,832,981	31,748,737	25,811,299
Investments	12,410,887	10,759,913	7,682,948	7,502,350	7,042,981
Total County-Wide Cash & Investments	40,296,769	36,914,033	36,515,929	39,251,087	32,854,280

DEBT - County-wide

Interfund loans

Borrowing Fund

Lending Fund

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

General Obligations

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

Revenue Obligations

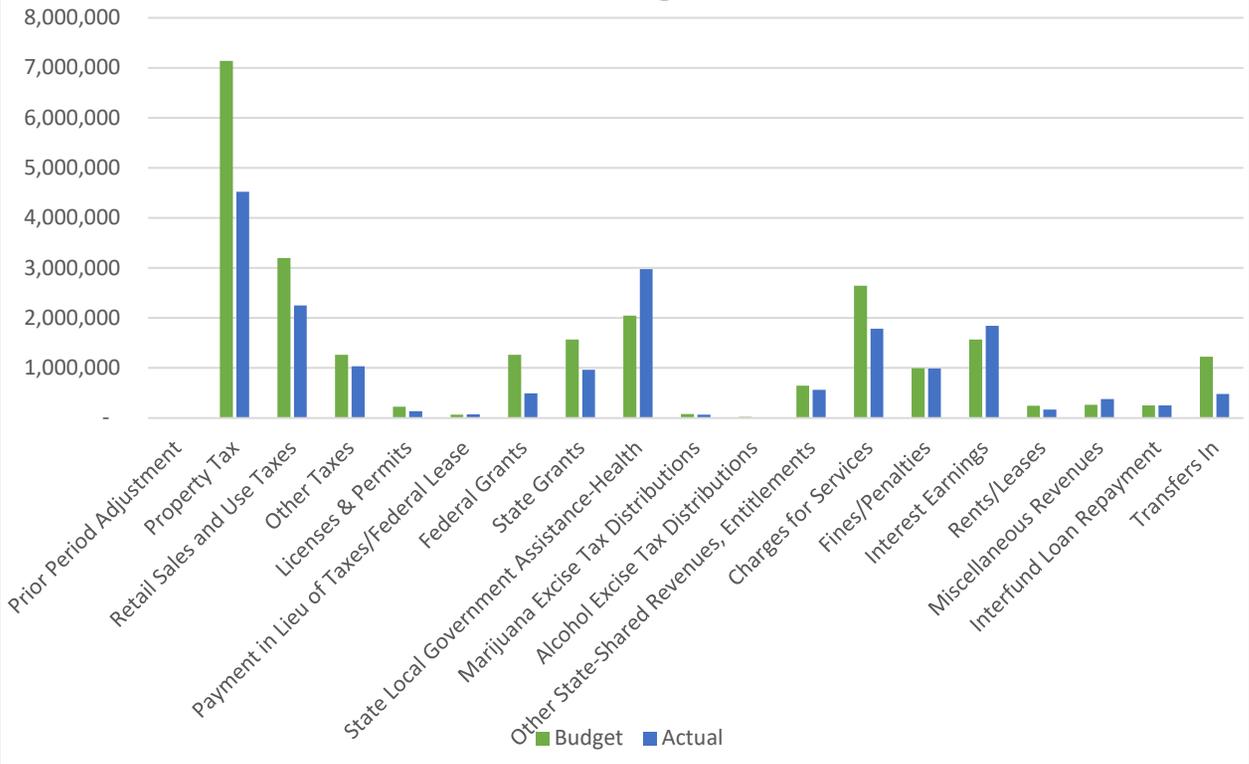
Compensated Balances-County-Wide \$ 1,117,285 as of 09/30/2024
Landfill Closure and Post Closure \$ 2,094,801
Emergency Comm Capital Lease \$ 200,566 7/20/2025

Total County-Wide Debt \$ 4,700,571

**CURRENT EXPENSE/GENERAL FUND
REVENUES BY CATEGORY
AS OF 09/30/2024 (75%)**

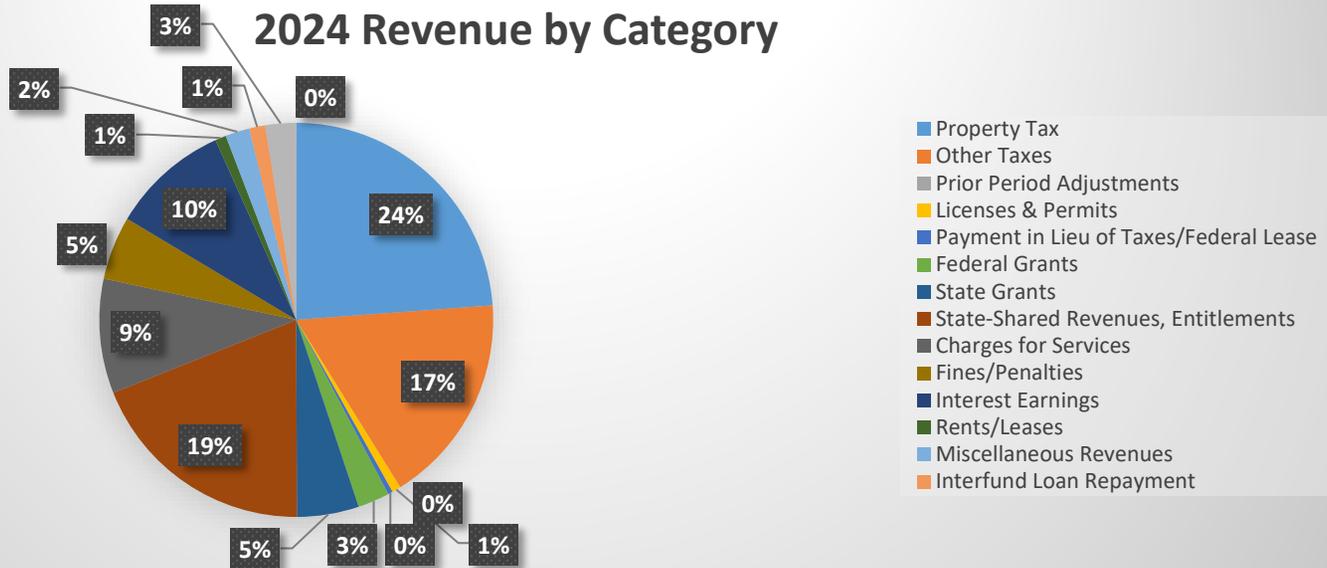
Revenue	Budget	Actual	% received
Beginning Fund Balance	13,054,986	-	0.00%
Prior Period Adjustment	-	-	0.00%
Property Tax	7,140,282	4,523,724	63.35%
Retail Sales and Use Taxes	3,200,000	2,250,365	70.32%
Other Taxes	1,265,000	1,037,506	82.02%
Licenses & Permits	227,500	139,117	61.15%
Payment in Lieu of Taxes/Federal Lease	68,025	72,995	107.31%
Federal Grants	1,265,867	494,777	39.09%
State Grants	1,570,314	963,699	61.37%
State Local Government Assistance-Health	2,046,835	2,974,874	145.34%
Marijuana Excise Tax Distributions	80,000	65,176	81.47%
Alcohol Excise Tax Distributions	20,000	12,461	62.31%
Other State-Shared Revenues, Entitlements	648,993	560,776	86.41%
Charges for Services	2,644,913	1,783,504	67.43%
Fines/Penalties	994,340	988,447	99.41%
Interest Earnings	1,566,701	1,842,103	117.58%
Rents/Leases	246,000	171,382	69.67%
Miscellaneous Revenues	263,250	377,045	143.23%
Interfund Loan Repayment	250,175	250,175	100.00%
Transfers In	1,226,466	478,699	39.03%
Insurance Recoveries	-	-	-
Total CE/General Fund Revenue	37,779,647	18,986,825	50.26%
TOTALS LESS BEG. FUND BALANCE	24,724,661	18,986,825	77%

2024 REVENUE - Budget to Actual



**CURRENT EXPENSE/GENERAL FUND
REVENUES BY CATEGORY
AS OF 09/30/2024 (75%)**

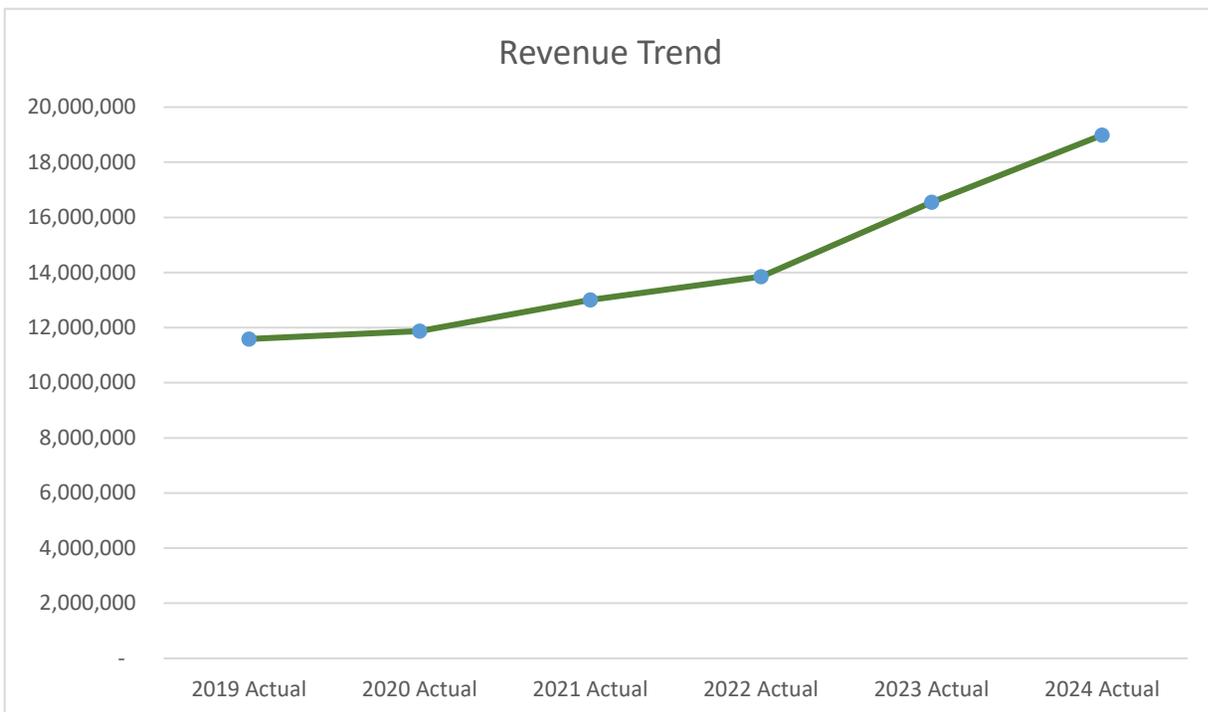
	2024 Actual	2023 Actual	2024 % of 2024 Total	2024 vs 2023 Difference
Property Tax	4,523,724	4,405,221	23.83%	118,503
Other Taxes	3,287,871	3,440,298	17.32%	(152,427)
Prior Period Adjustments	-	(85,809)	0.00%	85,809
Licenses & Permits	139,117	130,670	0.73%	8,447
Payment in Lieu of Taxes/Federal Lease	72,995	172,385	0.38%	(99,390)
Federal Grants	494,777	607,466	2.61%	(112,689)
State Grants	963,699	820,501	5.08%	143,198
State-Shared Revenues, Entitlements	3,613,287	2,533,981	19.03%	1,079,306
Charges for Services	1,783,504	1,614,388	9.39%	169,116
Fines/Penalties	988,447	822,356	5.21%	166,091
Interest Earnings	1,842,103	1,535,837	9.70%	306,266
Rents/Leases	171,382	158,078	0.90%	13,304
Miscellaneous Revenues	377,045	103,677	1.99%	273,368
Interfund Loan Repayment	250,175	249,825	1.32%	350
Transfers In	478,699	44,235	2.52%	434,464
Insurance Recoveries	-	-	0.00%	-
Total CE/General Fund Revenue	18,986,825	16,553,109	100.00%	2,433,716



Current Expense

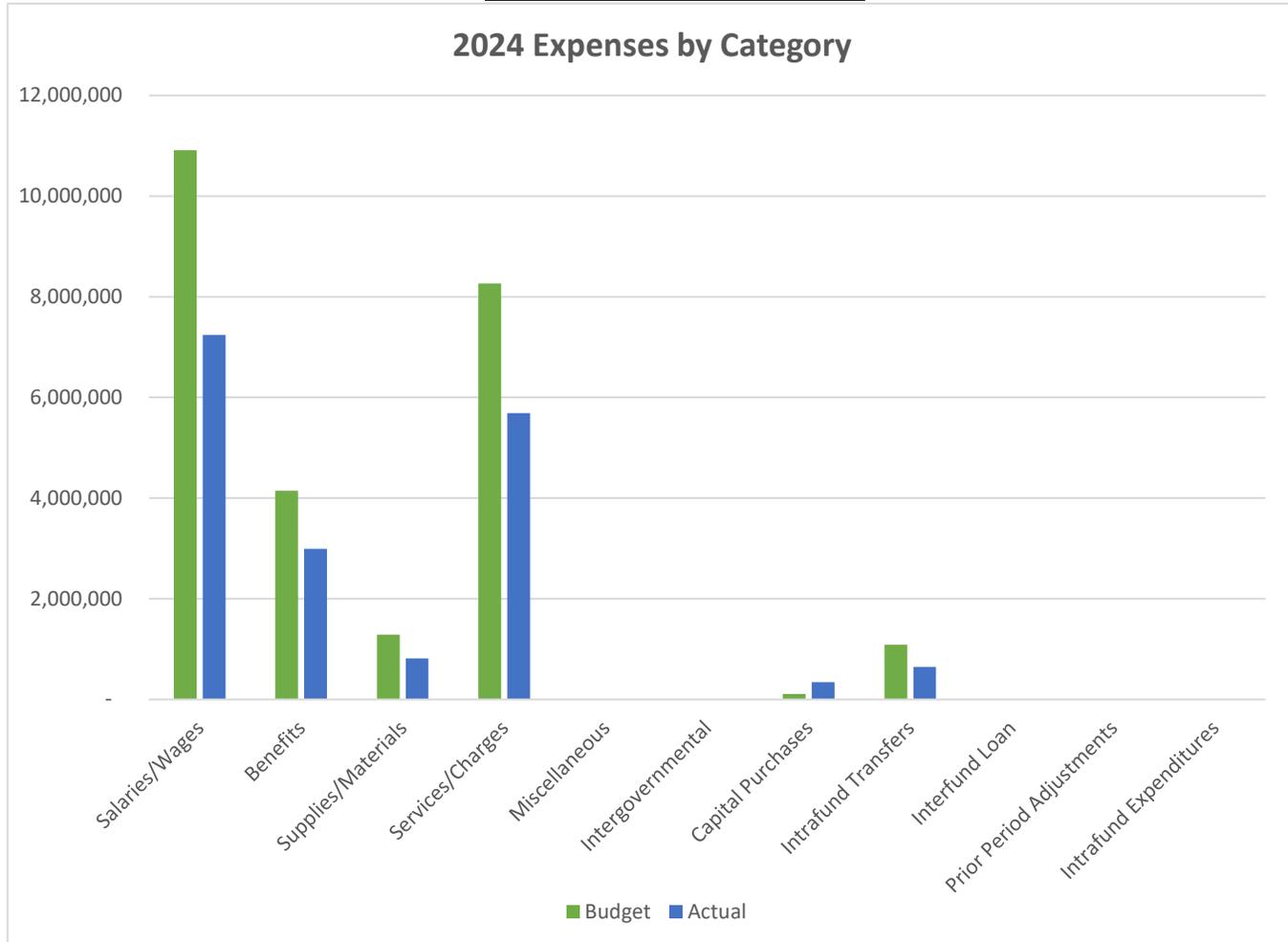
Revenue Trend as of 9/30/24

	2019	2020	2021	2022	2023	2024
	Actual	Actual	Actual	Actual	Actual	Actual
Prior Period Adjustments	184,172	275	3,464	-	(85,809)	-
Property Tax	4,075,554	4,019,757	4,310,506	4,581,977	4,405,221	4,523,724
Retail Sales and Use Taxes	1,508,465	1,713,725	1,671,422	2,099,842	2,364,684	2,250,365
Other Taxes	766,707	854,133	766,873	963,349	1,075,611	1,037,506
Licenses & Permits	122,137	119,609	118,963	120,628	130,670	139,117
Payment in Lieu of Taxes	59,853	61,486	62,378	63,814	172,385	72,995
Federal Grants	309,297	1,166,357	1,687,369	578,335	607,466	494,777
State Grants	323,176	556,198	748,421	546,142	820,501	963,699
State Local Government Grants	210,355	318,355	289,355	925,129	1,888,855	2,974,874
Marijuana Excise Tax	47,917	47,429	50,029	59,038	63,650	65,176
Alcohol Excise Tax	10,665	12,333	14,196	13,077	13,525	12,461
Other State-Share Taxes	443,184	465,066	596,731	479,458	567,952	560,776
Charges for Services	1,173,909	1,377,675	1,435,141	1,580,788	1,614,388	1,783,504
Fines/Penalties	883,199	698,761	705,187	622,562	822,356	988,447
Interest Earnings	918,789	326,897	151,340	308,766	1,535,837	1,842,103
Rents/Leases	50,528	28,790	114,805	153,566	158,078	171,382
Miscellaneous Revenues	36,306	24,650	25,357	312,207	103,677	377,045
Interfund Loan Repayments	40,625	8,125	50,000	249,476	249,825	250,175
Transfers In	423,998	71,182	207,995	192,191	44,235	478,699
Insurance Recoveries	-	-	-	-	-	-
Total General Fund Revenue	11,588,836	11,870,803	13,009,532	13,850,345	16,553,107	18,986,825



**CURRENT EXPENSE/GENERAL FUND
EXPENSES BY CATEGORY
AS OF 09/30/2024 (75%)**

Expenses	Budget	Actual	% spent
Salaries/Wages	10,910,641	7,241,869	66.37%
Benefits	4,143,917	2,989,711	72.15%
Supplies/Materials	1,289,975	815,903	63.25%
Services/Charges	8,265,297	5,686,049	68.79%
Miscellaneous	11,000	879	7.99%
Intergovernmental	600	-	0.00%
Capital Purchases	110,000	344,044	312.77%
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	17,725,436	46.92%
TOTAL less End. Fund Balance	25,816,872	17,725,436	68.66%

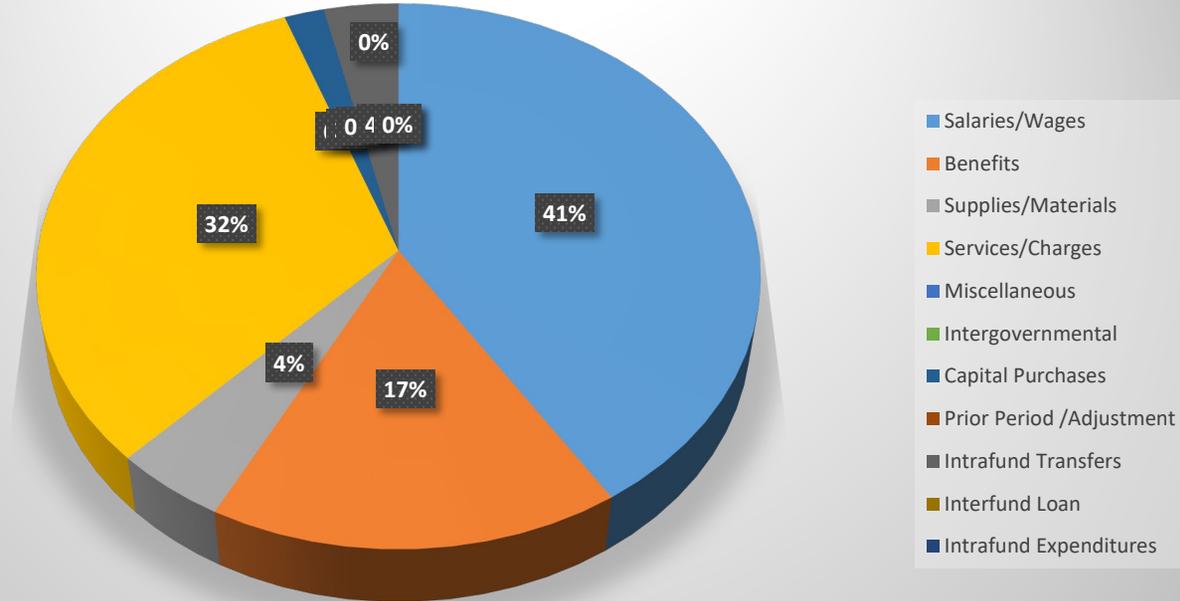


CURRENT EXPENSE/GENERAL FUND

EXPENSES BY OBJECT CODE AS OF 09/30/2024 (75%)

Expenses	2024 Actual	2023 Actual	2024 % of 2024 Total	2024 vs 2023 Difference	2024 vs 2023 % increase/decrease
Salaries/Wages	7,241,869	6,693,196	40.86%	548,673	8%
Benefits	2,989,711	2,635,980	16.87%	353,731	13%
Supplies/Materials	815,903	773,222	4.60%	42,681	6%
Services/Charges	5,686,049	4,861,611	32.08%	824,438	17%
Miscellaneous	879	14,604	0.00%	(13,725)	-94%
Intergovernmental	-	-	0.00%	-	0%
Capital Purchases	344,044	121,528	1.94%	222,516	0%
Prior Period /Adjustment	-	-	0.00%	-	0%
Intrafund Transfers	646,981	777,291	3.65%	(130,310)	-17%
Interfund Loan	-	-	0.00%	-	0%
Intrafund Expenditures	-	-	0.00%	-	0%
Total CE/General Fund Expenses	17,725,436	15,877,432	100%	1,848,004	12%

2024 Expenses by Object Code

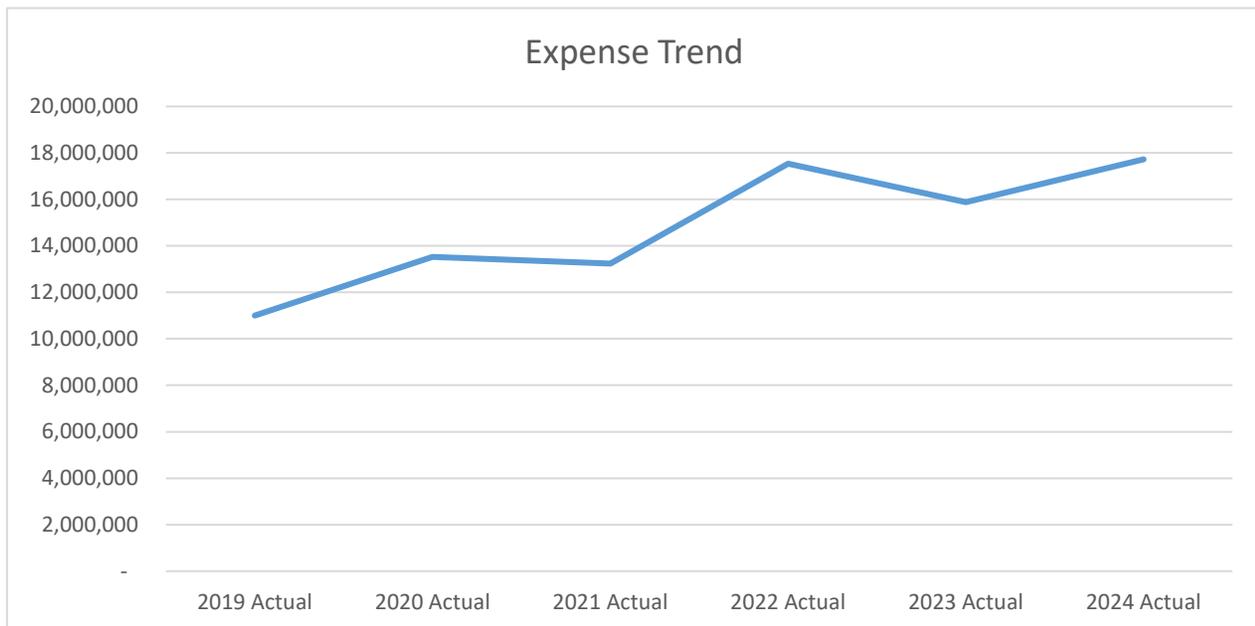


**CURRENT EXPENSE/GENERAL FUND
EXPENSES BY OBJECT CODE DETAIL
AS OF 09/30/2024 (75%)**

	Budget	Actual	% of Budget	% of Total Actual
Salaries/Wages	10,571,612	7,034,327	67%	39.68%
Salaries /Wages- Overtime	339,029	207,542	61%	1.17%
Benefits	4,143,917	2,989,711	72%	16.87%
Operating Supplies/Materials	676,525	537,007	79%	3.03%
Fuel	209,050	99,641	48%	0.56%
Items Purchased for Inventory or Resale	17,830	10,509	59%	0.06%
Small Tools & Equipment	386,570	168,746	44%	0.95%
Services/Professional Services	5,196,933	3,105,978	60%	17.52%
Communications	298,450	175,173	59%	0.99%
Travel	167,250	74,516	45%	0.42%
Advertising	40,335	15,787	39%	0.09%
Rentals & Leases	307,830	243,105	79%	1.37%
Insurance/Bonds	1,700,375	1,523,434	90%	8.59%
Public Utilities	308,000	238,031	77%	1.34%
Repairs & Maintenance	246,124	310,025	126%	1.75%
Miscellaneous	11,000	879	8%	0.00%
Intergovernmental Services/Payments	600	-	0%	0.00%
Intrafund Transfers	1,084,942	646,981		3.65%
Interfund Loan	-	-	0%	0.00%
Capital Outlay	110,000	344,044	313%	1.94%
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	17,725,436	47%	100.00%
Current Expense Less End. Fund Bal.	25,816,872	17,725,436	69%	

Current Expense Expense Trend as of 09/30/24

	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual
Salaries/Wages	4,944,063	5,267,027	5,225,205	5,582,701	6,550,096	7,034,327
Salaries /Wages- Benefits	109,393	95,571	149,828	179,465	143,101	207,542
Operating Sup./M	338,813	294,598	213,523	362,150	447,972	537,007
Fuel	70,440	54,329	65,996	96,134	102,559	99,641
Items for Inv. or I	12,123	15,379	2,977	8,918	10,294	10,509
Small Tools & Equi	144,872	259,767	197,099	222,328	212,398	168,746
Services/Prof. Srv	1,299,190	1,478,723	2,391,925	2,346,026	2,854,908	3,105,978
Communications	146,060	121,542	96,857	125,165	139,266	175,173
Travel	83,420	17,009	14,825	43,020	70,617	74,516
Advertising	16,987	5,942	31,198	21,520	13,586	15,787
Rentals & Leases	197,074	223,723	197,445	290,028	200,999	243,105
Insurance/Bonds	548,065	632,432	712,533	856,541	1,026,925	1,523,434
Public Utilities	169,395	175,289	176,598	168,368	213,876	238,031
Repairs & Maint.	172,620	141,952	189,844	135,953	341,433	310,025
Miscellaneous	1,627	1,331	2,626	240,336	14,604	879
Intergov. Service:	99,098	92,214	-	-	-	-
Interfund Transfe	446,889	2,327,986	1,470,000	200,000	-	-
Intrafund Transfe	-	-	-	4,430,849	777,290	646,981
Interfund Loan	125,000	-	-	-	-	-
Capital Outlay	130,846	204,365	6,645	21,132	121,528	344,044
Prior Period Adj.	516	556	5,181	6,626	-	-
Intrafund Payme	265	-	355	-	-	-
Current Expense	11,001,799	13,530,687	13,231,123	17,536,307	15,877,432	17,725,436



**CURRENT EXPENSE/GENERAL FUND
SALARIES AND BENEFITS BY DEPARTMENT
AS OF 09/30/2024 (75%)**

	Budget	Actual	% of Budget
009 - Commissioners	491,325	356,629	72.6%
010 - General Government	95,742	47,315	49.4%
012 - Admin Services	489,461	354,416	72.4%
013- Human Resources	376,536	274,304	72.8%
020 - Superior Court	219,271	165,385	75.4%
030- District Court	842,950	602,612	71.5%
031-Probation	454,219	255,326	56.2%
040- Clerk	374,791	275,621	73.5%
050 - Treasurer	626,244	367,235	58.6%
060 - Auditor	835,270	564,297	67.6%
080 - Assessor	606,761	337,246	55.6%
100 - Prosecuting Attorney	1,128,900	835,751	74.0%
120 - Facilities Management	405,445	289,805	71.5%
140 - Sheriff	4,518,500	2,988,968	66.1%
170 - Juvenile Services	478,495	359,641	75.2%
200 - Weed Control	100,470	73,345	73.0%
220 - Coroner	233,505	125,645	53.8%
240 - County Extension	126,046	73,600	58.4%
260 - Emergency Management	220,661	166,272	75.4%
280 - Public Health	1,219,000	872,174	71.5%
300 - Fair	372,371	246,905	66.3%
310- Parks and Recreation	296,645	222,900	75.1%
320 - Information Technology	541,950	376,188	69.4%
Current Expense Expenditure Totals	15,054,558	10,231,580	68.0%

**NON-CURRENT EXPENSE
SALARIES AND BENEFITS BY FUND
As of 09/30/2024 (75%)**

	Budget	Actual	% of Budget
102 - Building and Development	143,150	104,509	73.0%
103 - Countywide Planning	259,300	190,886	73.6%
104 - Developmental Services	163,580	122,447	74.9%
108-Veterans Relief	36,856	28,461	77.2%
110 - County Road	6,196,700	3,865,587	62.4%
117 - Boating Safety	64,000	53,328	83.3%
122 - Sheriff K-9 Unit	1,000	-	0.0%
123 - Paths and Trails	49,559	30,290	61.1%
126 - Treasurer M&O	5,150	-	0.0%
127 - Quad-City Task Force	78,900	66,780	84.6%
128 - Crime Victims/Witness	178,299	135,094	75.8%
132-Auditor's Document Preservation	-	-	0.0%
134 - Elections Reserve	39,355	30,880	78.5%
135 - Prosecutor STOP Grant	16,119	11,928	74.0%
138 - Federal Equitable Sharing	5,000	-	0.0%
143 - Trial Court Improvement	5,054	5,342	105.7%
144 - Emergency Communication	394,642	314,902	79.8%
146-ARPA	36,953	28,460	77.0%
400 - Solid Waste	1,297,750	750,050	57.8%
410 - Solid Waste Reserve	22,500	-	0.0%
501 - Equipment Rental & Revolving	1,139,100	607,227	53.3%
511 - Unemployment Insurance	10,000	6,147	61.5%
Non-CE Expenditure Totals	10,142,967	6,352,318	62.6%

Cash & Investment Trends - September					
	August 2024	August 2023	August 2022	August 2021	August 2020
001 Current Expense	14,838,215	12,372,528	10,104,471	11,752,240	10,431,726
102 Building & Development	127,623	85,607	93,548	113,771	109,341
103 CW Planning	93,154	150,903	50,155	102,470	80,998
110 County Road	5,989,093	4,958,187	6,218,664	4,826,334	2,658,474
112 Public Facilities	3,061,188	2,384,146	1,919,359	1,819,087	3,967,382
133 Commissioners Special Revenue	285,064	285,064	285,064	342,607	609,664
144 Emergency Communications	2,135,855	1,465,570	1,074,384	747,876	580,096
146 American Rescue Plan Act	1,358,616	1,922,086	2,556,781	4,857,865	-
100 Special Revenue Other	4,298,847	4,371,534	4,072,302	3,583,137	3,237,190
200 Debt Service	90	83,446	1	28,918	239,255
300 Capital Projects	1,550,492	1,093,974	1,383,898	2,389,727	3,208,787
400 Solid Waste	1,979,724	2,912,860	4,042,785	3,610,766	3,323,717
410 Solid Waste Reserve	2,541,323	2,332,028	2,119,624	1,987,954	1,797,249
501 ER&R	1,897,682	2,344,165	2,441,618	2,934,766	2,442,105
511 Unemployment	139,803	151,935	153,275	153,569	168,296
515 IT - dissolved 2019	-	-	-	-	-
TOTAL	40,296,769	36,914,033	36,515,929	39,251,087	32,854,280

Current Expense Financial Trends

