

WHITMAN COUNTY MONTHLY FINANCIAL REPORT

April 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 04/30/2024 (33.33%)								
	<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	162,942	343,083	32.20%
General Government	2,890,342	576,786	2,313,556	19.96%	4,462,684	2,586,718	1,875,966	57.96%
Administrative Services	859,878	189,293	670,585	22.01%	878,961	325,587	553,374	37.04%
Human Resources	-	-	-	0.00%	382,826	122,959	259,867	32.12%
Superior Court	17,119	16,787	332	98.06%	320,521	128,334	192,187	40.04%
District Court	610,400	287,325	323,075	47.07%	925,950	298,544	627,406	32.24%
Probation	403,268	120,560	282,708	29.90%	546,319	133,151	413,168	24.37%
Clerk	126,369	44,850	81,519	35.49%	393,707	151,140	242,567	38.39%
Treasurer	13,798,507	6,133,896	7,664,611	44.45%	689,244	168,948	520,296	24.51%
Auditor	974,560	544,243	430,317	55.84%	1,199,147	359,729	839,418	30.00%
Assessor	-	-	-	-	634,661	140,895	493,766	22.20%
Prosecuting Attorney	117,680	37,132	80,548	31.55%	1,191,030	378,270	812,760	31.76%
Facilities Management	-	-	-	0.00%	877,395	280,136	597,259	31.93%
Sheriff	644,250	146,838	497,412	22.79%	5,590,600	1,511,556	4,079,044	27.04%
Juvenile	148,787	36,002	112,785	24.20%	740,933	229,511	511,422	30.98%
Weed	1,485	-	1,485	0.00%	118,780	36,776	82,004	30.96%
Coroner	11,200	12,373	(1,173)	110.47%	319,405	77,805	241,600	24.36%
Extension	300	132	168	44.00%	187,966	44,231	143,735	23.53%
Emergency Management	162,500	37,283	125,217	22.94%	344,161	105,877	238,284	30.76%
Health	2,384,252	1,207,173	1,177,079	50.63%	2,258,000	732,133	1,525,867	32.42%
Fair	471,800	96,016	375,784	20.35%	838,691	139,280	699,411	16.61%
Parks & Rec	119,000	2,773	116,227	2.33%	501,145	108,123	393,022	21.58%
IT	-	-	-	0.00%	1,189,800	416,652	834,517	35.02%
Ending Fund Balance	-	-	-	0.00%	11,962,775	-	11,962,775	0.00%
TOTALS	37,060,726	9,489,462	27,571,264	25.61%	37,060,726	8,639,297	28,421,429	23.31%
TOTALS w/o Budget Balance	23,741,697	9,489,462	27,571,264	40%	25,097,951	8,639,297	16,458,654	34.42%

**CURRENT EXPENSE & COUNTY-WIDE
CASH AND DEBT
AS OF 04/30/2024 (33.33%)**

CASH/INVESTMENTS

Current Expense/General Fund

	April 2024	April 2023	April 2022	April 2021	April 2020
Cash	10,942,871	9,801,018	8,602,350	10,221,036	10,057,352
Reserve (Investment)	3,484,029	2,819,029	2,819,029	2,819,029	2,819,029
Total Current Expense Cash & Investments	14,426,900	12,620,047	11,421,379	13,040,065	12,876,381

County-Wide

	April 2024	April 2023	April 2022	April 2021	April 2020
Cash	30,149,117	32,315,112	28,582,835	30,675,768	27,696,816
Investments	12,314,923	8,374,327	7,685,258	7,505,376	8,420,777
Total County-Wide Cash & Investments	42,464,040	40,689,439	36,268,093	38,181,144	36,117,593

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 \$ 1,037,394 3/31/2031
Holman Capital

Revenue Obligations

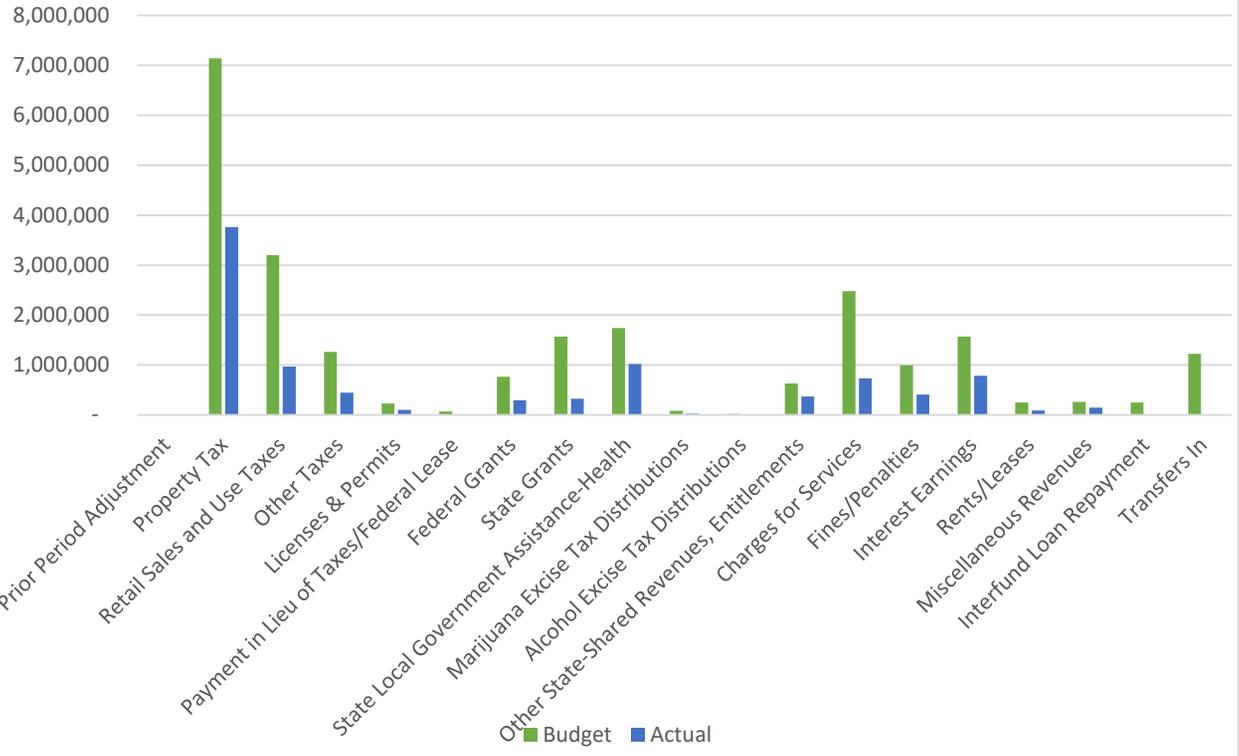
Compensated Balances-County-Wide \$ 1,150,775 as of 04/30/2024
Landfill Closure and Post Closure \$ 2,094,801
Emergency Comm Capital Lease \$ 394,134 7/20/2025

Total County-Wide Debt \$ 5,177,804

**CURRENT EXPENSE/GENERAL FUND
REVENUES BY CATEGORY
AS OF 04/30/2024 (33.33%)**

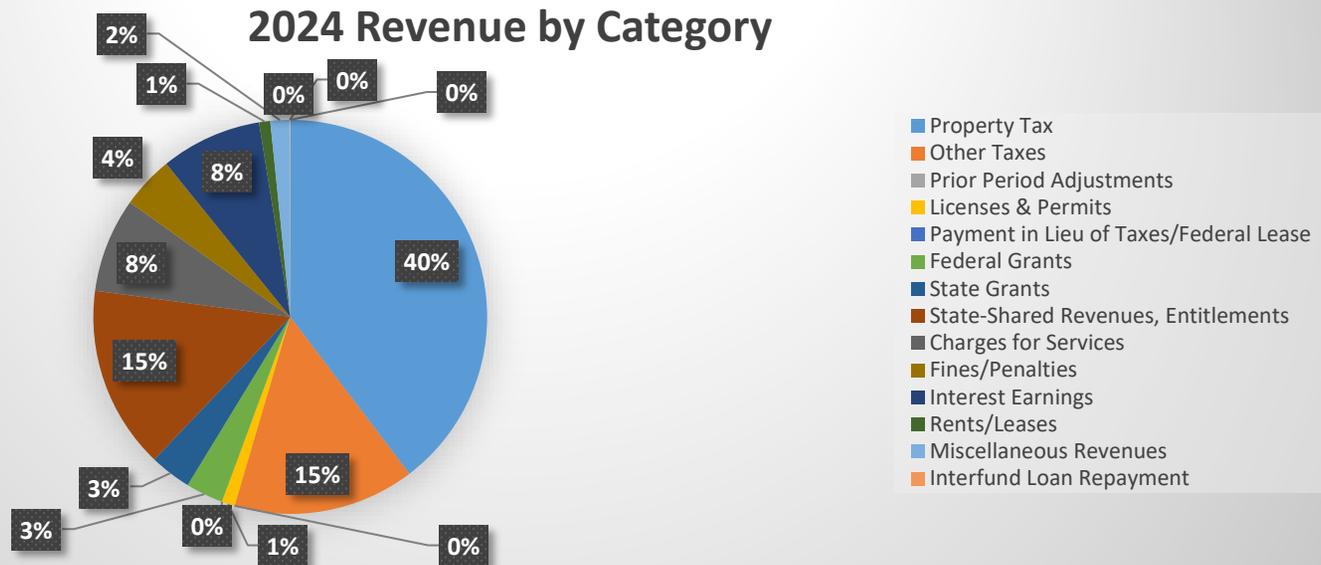
Revenue	Budget	Actual	% received
Beginning Fund Balance	13,319,029	-	0.00%
Prior Period Adjustment	-	-	0.00%
Property Tax	7,140,282	3,763,337	52.71%
Retail Sales and Use Taxes	3,200,000	966,913	30.22%
Other Taxes	1,265,000	447,511	35.38%
Licenses & Permits	227,500	102,850	45.21%
Payment in Lieu of Taxes/Federal Lease	68,025	18	0.03%
Federal Grants	765,867	292,093	38.14%
State Grants	1,570,314	322,299	20.52%
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	8,544	42.72%
Other State-Shared Revenues, Entitlements	633,869	367,356	57.95%
Charges for Services	2,482,573	734,915	29.60%
Fines/Penalties	994,340	407,694	41.00%
Interest Earnings	1,566,701	787,118	50.24%
Rents/Leases	246,000	87,114	35.41%
Miscellaneous Revenues	263,250	148,150	56.28%
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	9,489,462	25.61%
TOTALS LESS BEG. FUND BALANCE	23,741,697	9,489,462	40%

2024 REVENUE - Budget to Actual



**CURRENT EXPENSE/GENERAL FUND
REVENUES BY CATEGORY
AS OF 04/30/2024 (33.33%)**

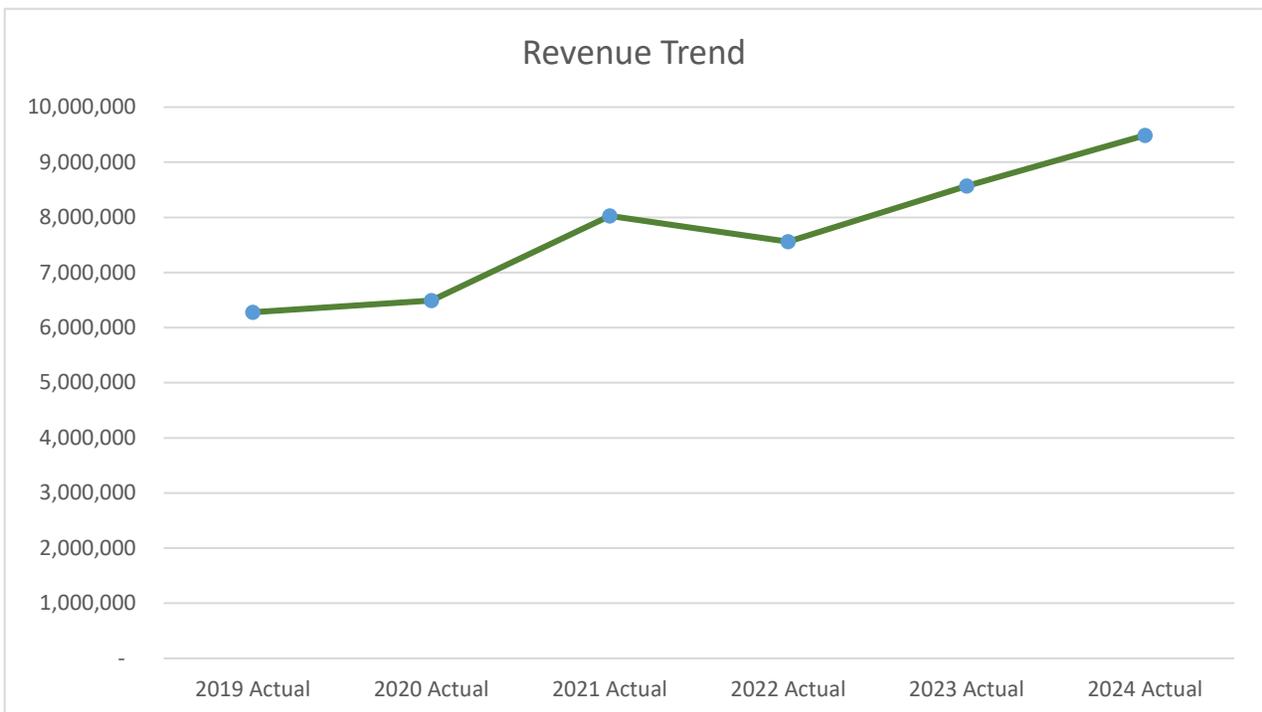
	2024 Actual	2023 Actual	2024 % of 2024 Total	2024 vs 2023 Difference
Property Tax	3,763,337	3,341,678	39.66%	421,659
Other Taxes	1,414,424	1,427,473	14.91%	(13,049)
Prior Period Adjustments	-	-	0.00%	-
Licenses & Permits	102,850	85,732	1.08%	17,118
Payment in Lieu of Taxes/Federal Lease	18	52,975	0.00%	(52,957)
Federal Grants	292,093	396,008	3.08%	(103,915)
State Grants	322,299	338,796	3.40%	(16,497)
State-Shared Revenues, Entitlements	1,423,465	967,911	15.00%	455,554
Charges for Services	734,915	871,484	7.74%	(136,569)
Fines/Penalties	407,694	320,514	4.30%	87,180
Interest Earnings	787,118	631,967	8.29%	155,151
Rents/Leases	87,114	65,982	0.92%	21,132
Miscellaneous Revenues	148,150	59,605	1.56%	88,545
Interfund Loan Repayment	-	-	0.00%	-
Transfers In	5,985	10,563	0.06%	(4,578)
Insurance Recoveries	-	-	0.00%	-
Total CE/General Fund Revenue	9,489,462	8,570,688	100.00%	918,774



Current Expense

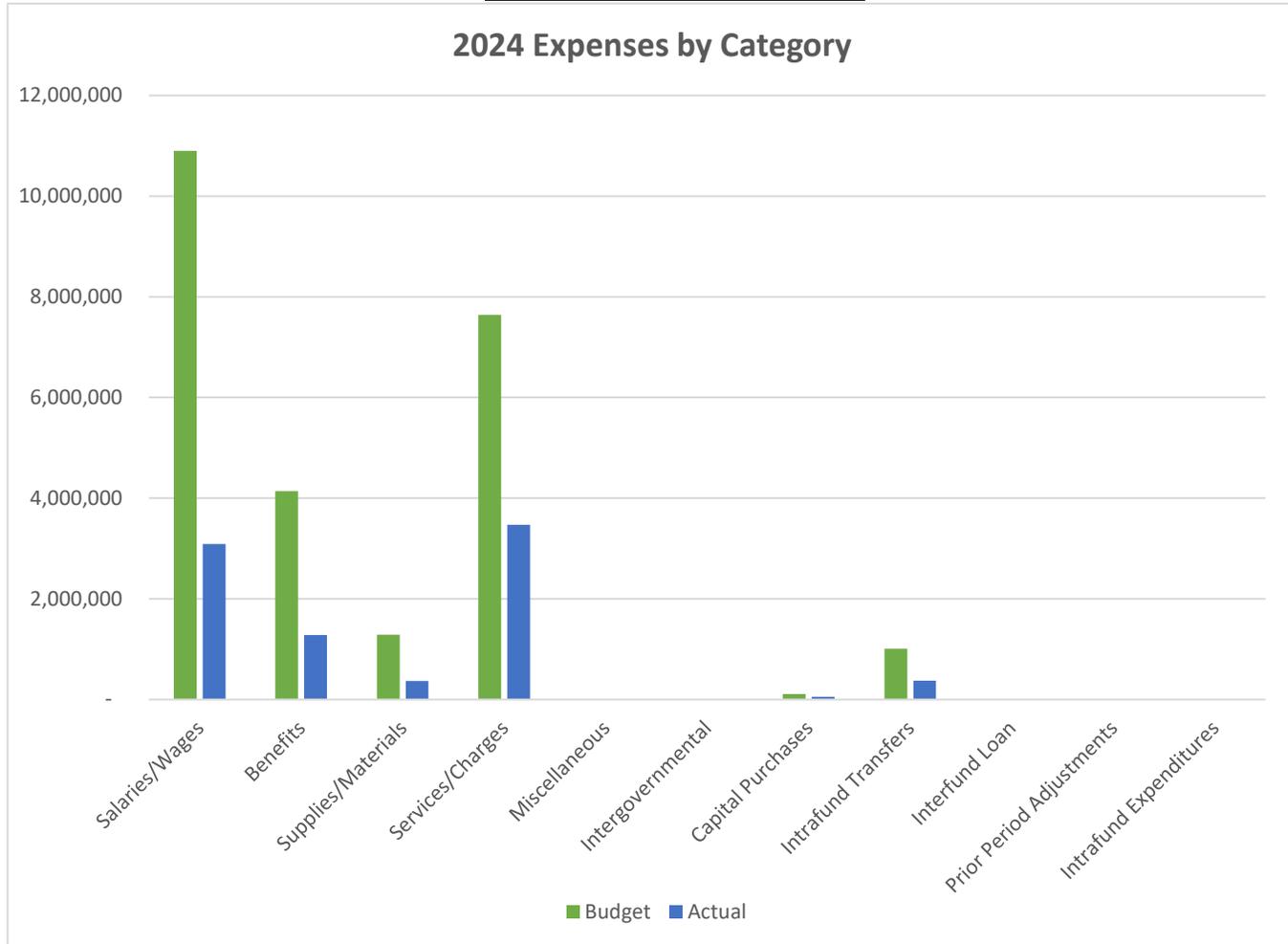
Revenue Trend as of 4/30/24

	2019	2020	2021	2022	2023	2024
	Actual	Actual	Actual	Actual	Actual	Actual
Prior Period Adjustment	-	-	450	-	-	-
Property Tax	3,208,664	3,122,542	3,537,630	3,640,568	3,341,678	3,763,337
Retail Sales and Use Taxes	667,679	709,714	691,651	865,261	982,940	966,913
Other Taxes	337,082	360,880	299,274	395,833	444,533	447,511
Licenses & Permits	89,344	95,487	81,823	82,531	85,732	102,850
Payment in Lieu of Taxes	-	1,105	1,154	17	52,975	18
Federal Grants	143,772	161,300	1,439,873	249,923	396,008	292,093
State Grants	122,786	229,817	242,165	265,223	338,796	322,299
State Local Government As	94,677	173,677	144,678	405,677	615,678	1,023,196
Marijuana Excise Tax	15,924	16,161	15,067	18,036	20,800	24,369
Alcohol Excise Tax	7,407	7,660	9,772	9,008	9,006	8,544
Other State-Shared Rev.	298,567	297,226	264,861	330,812	322,427	367,356
Charges for Services	470,412	729,248	659,021	755,600	871,484	734,915
Fines/Penalties	406,853	291,158	320,238	216,291	320,514	407,694
Interest Earnings	400,307	204,635	127,032	46,070	631,967	787,118
Rents/Leases	9,689	15,943	10,998	58,888	65,982	87,114
Miscellaneous Revenues	6,891	18,383	9,690	97,976	59,605	148,150
Interfund Loan Repayment	-	-	-	-	-	-
Transfers In	-	58,912	169,105	120,749	10,563	5,985
Insurance Recoveries	-	-	-	-	-	-
Total General Fund Rev.	6,280,054	6,493,848	8,024,482	7,558,463	8,570,688	9,489,462



**CURRENT EXPENSE/GENERAL FUND
EXPENSES BY CATEGORY
AS OF 04/30/2024 (33.33%)**

Expenses	Budget	Actual	% spent
Salaries/Wages	10,897,169	3,091,756	28.37%
Benefits	4,143,592	1,281,422	30.93%
Supplies/Materials	1,284,675	369,328	28.75%
Services/Charges	7,640,473	3,468,713	45.40%
Miscellaneous	11,000	125	1.14%
Intergovernmental	600	-	0.00%
Capital Purchases	110,000	50,972	46.34%
Intrafund Transfers	1,009,942	376,981	37.33%
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	8,639,297	23.31%
TOTAL less End. Fund Balance	25,097,951	8,639,297	34.42%

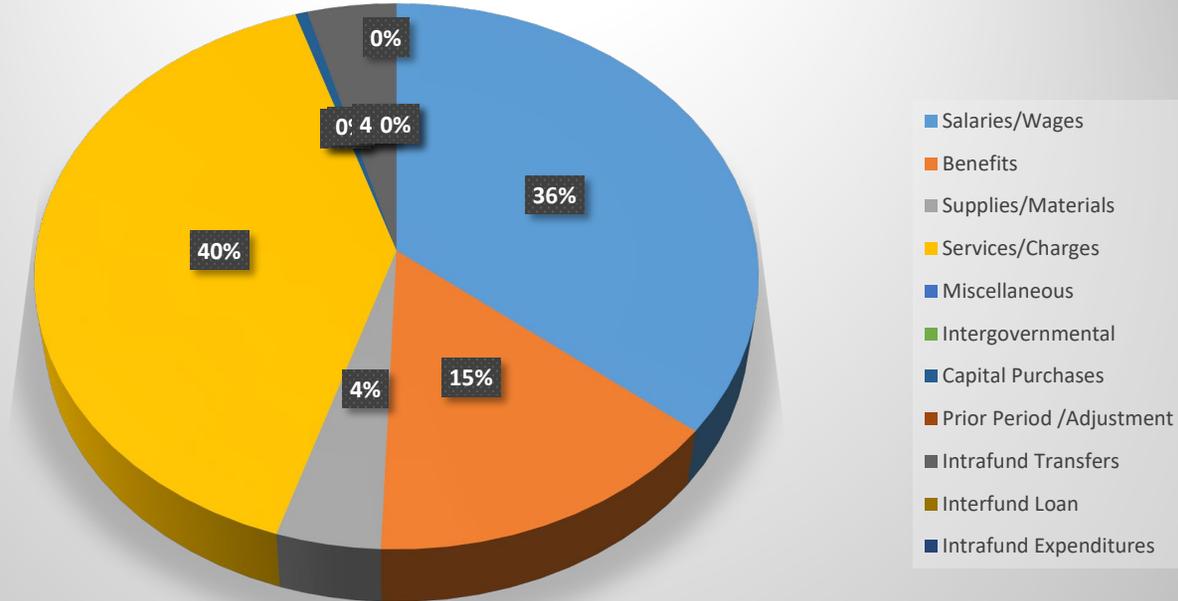


CURRENT EXPENSE/GENERAL FUND

EXPENSES BY OBJECT CODE AS OF 04/30/2024 (33.33%)

Expenses	2024 Actual	2023 Actual	2024 % of 2024 Total	2024 vs 2023 Difference	2024 vs 2023 % increase/decrease
Salaries/Wages	3,091,756	2,902,484	35.79%	189,272	7%
Benefits	1,281,422	1,154,674	14.83%	126,748	11%
Supplies/Materials	369,328	314,533	4.27%	54,795	17%
Services/Charges	3,468,713	2,565,819	40.15%	902,894	35%
Miscellaneous	125	10,085	0.00%	(9,960)	-99%
Intergovernmental	-	10,000	0.00%	(10,000)	0%
Capital Purchases	50,972	40,545	0.59%	10,427	0%
Prior Period /Adjustment	-	-	0.00%	-	0%
Intrafund Transfers	376,981	651,891	4.36%	(274,910)	-42%
Interfund Loan	-	-	0.00%	-	0%
Intrafund Expenditures	-	-	0.00%	-	0%
Total CE/General Fund Expenses	8,639,297	7,650,031	100%	989,266	13%

2024 Expenses by Object Code

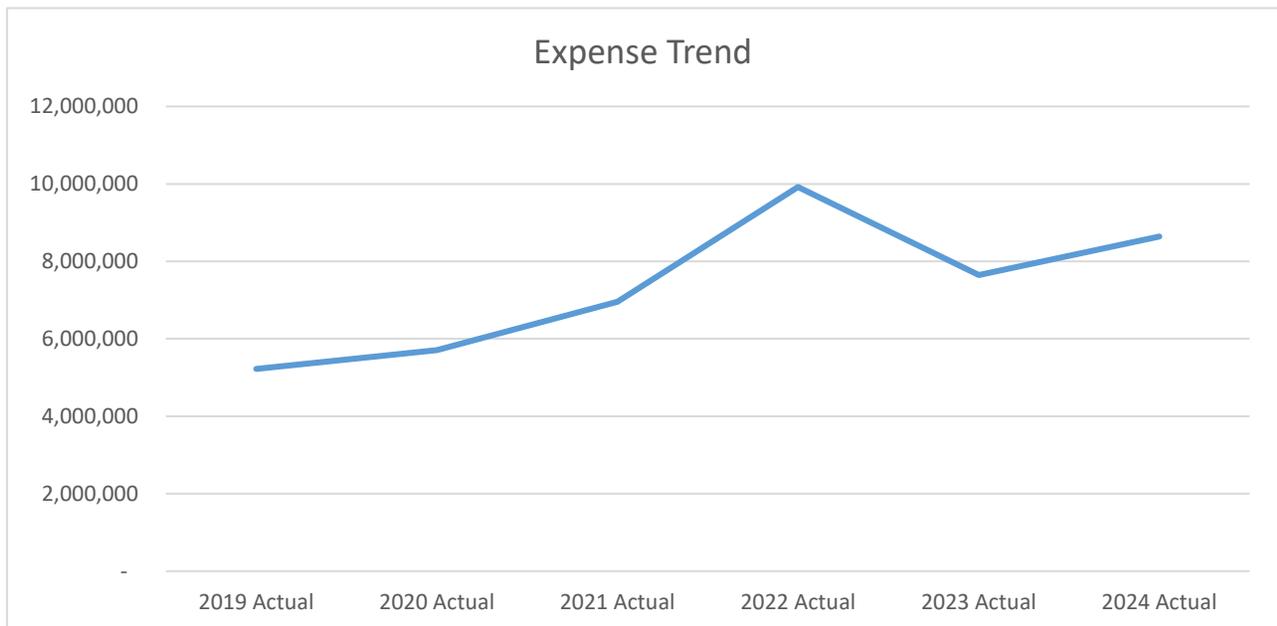


**CURRENT EXPENSE/GENERAL FUND
EXPENSES BY OBJECT CODE DETAIL
AS OF 04/30/2024 (33.33%)**

	Budget	Actual	% of Budget	% of Total Actual
Salaries/Wages	10,562,940	3,004,196	28%	34.77%
Salaries /Wages- Overtime	334,229	87,560	26%	1.01%
Benefits	4,143,592	1,281,422	31%	14.83%
Operating Supplies/Materials	674,225	207,072	31%	2.40%
Fuel	209,050	38,618	18%	0.45%
Items Purchased for Inventory or Resale	17,830	3,449	19%	0.04%
Small Tools & Equipment	383,570	120,189	31%	1.39%
Services/Professional Services	4,608,433	1,581,077	34%	18.30%
Communications	298,450	60,559	20%	0.70%
Travel	147,250	23,364	16%	0.27%
Advertising	40,335	8,313	21%	0.10%
Rentals & Leases	306,630	106,130	35%	1.23%
Insurance/Bonds	1,700,375	1,515,250	89%	17.54%
Public Utilities	308,000	117,123	38%	1.36%
Repairs & Maintenance	231,000	56,898	25%	0.66%
Miscellaneous	11,000	124	1%	0.00%
Intergovernmental Services/Payments	600	-	0%	0.00%
Intrafund Transfers	12,972,717	376,981		4.36%
Interfund Loan	-	-	0%	0.00%
Capital Outlay	110,000	50,972	46%	0.59%
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	8,639,297	23%	100.00%
Current Expense Less End. Fund Bal.	37,060,726	8,639,297	23%	

Current Expense Expense Trend as of 4/30/24

	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual
Salaries/Wages	2,142,969	2,336,362	2,329,356	2,472,792	2,837,042	3,004,196
Salaries /Wages- OT	38,653	42,909	70,562	79,525	65,442	87,560
Benefits	847,239	942,421	940,679	974,154	1,154,674	1,281,422
Operating Sup./Mat.	137,858	137,214	73,823	113,161	182,521	207,072
Fuel	25,055	24,347	24,465	32,452	36,409	38,618
Items for Inv. or Resale	8,008	7,098	2,348	2,118	4,665	3,449
Small Tools & Equip.	32,070	59,640	85,270	56,658	90,938	120,189
Services/Prof. Srv.	628,454	611,532	1,123,487	1,178,225	1,123,117	1,581,077
Communications	59,621	56,947	36,308	52,324	90,967	60,559
Travel	29,524	15,066	3,265	10,735	14,247	23,364
Advertising	9,011	3,928	13,962	7,299	5,033	8,313
Rentals & Leases	90,642	66,900	89,628	140,823	84,864	106,130
Insurance/Bonds	546,126	632,051	711,385	848,328	1,011,654	1,515,250
Public Utilities	78,115	79,877	79,500	86,614	93,081	117,123
Repairs & Maint.	36,044	53,186	53,713	54,094	142,856	56,898
Miscellaneous	73	116	319	210,399	10,085	124
Intergov. Services	65,976	29,626	-	-	-	-
Interfund Transfers	446,889	603,889	1,320,000	100,000	10,000	-
Intrafund Transfers	-	-	-	3,360,000	651,891	376,981
Interfund Loan	-	-	-	137,973	-	-
Capital Outlay	74	5,967	-	2,603	40,545	50,972
Prior Period Adj.	187	-	(136)	-	-	-
Intrafund Payments	50	-	-	-	-	-
Current Expense Totals	5,222,638	5,709,076	6,957,934	9,920,277	7,650,031	8,639,297



**CURRENT EXPENSE/GENERAL FUND
SALARIES AND BENEFITS BY DEPARTMENT
AS OF 04/30/2024 (33.33%)**

	Budget	Actual	% of Budget
009 - Commissioners	491,325	160,260	32.6%
010 - General Government	95,742	29,683	31.0%
012 - Admin Services	489,461	152,700	31.2%
013- Human Resources	376,536	119,337	31.7%
020 - Superior Court	214,271	74,957	35.0%
030- District Court	842,950	257,619	30.6%
031-Probation	454,219	110,016	24.2%
040- Clerk	372,207	125,019	33.6%
050 - Treasurer	626,244	149,692	23.9%
060 - Auditor	830,857	245,586	29.6%
080 - Assessor	606,761	134,087	22.1%
100 - Prosecuting Attorney	1,128,900	359,734	31.9%
120 - Facilities Management	405,445	120,342	29.7%
140 - Sheriff	4,518,500	1,272,084	28.2%
170 - Juvenile Services	478,495	151,418	31.6%
200 - Weed Control	101,670	32,485	32.0%
220 - Coroner	233,505	53,420	22.9%
240 - County Extension	126,046	33,364	26.5%
260 - Emergency Management	220,661	73,895	33.5%
280 - Public Health	1,216,000	366,622	30.1%
300 - Fair	372,371	96,852	26.0%
310- Parks and Recreation	296,645	88,002	29.7%
320 - Information Technology	541,950	166,004	30.6%
Current Expense Expenditure Totals	15,040,761	4,373,178	29.1%

NON-CURRENT EXPENSE
SALARIES AND BENEFITS BY FUND
As of 04/30/2024 (33.33%)

	Budget	Actual	% of Budget
102 - Building and Development	143,150	46,221	32.3%
103 - Countywide Planning	259,300	84,647	32.6%
104 - Developmental Services	163,580	53,910	33.0%
108-Veterans Relief	36,856	12,499	33.9%
110 - County Road	6,196,700	1,682,838	27.2%
117 - Boating Safety	64,000	127	0.2%
122 - Sheriff K-9 Unit	1,000	-	0.0%
123 - Paths and Trails	49,559	12,597	25.4%
126 - Treasurer M&O	5,150	-	0.0%
127 - Quad-City Task Force	78,900	28,587	36.2%
128 - Crime Victims/Witness	178,299	60,474	33.9%
132-Auditor's Document Preservation	-	-	0.0%
134 - Elections Reserve	39,355	13,787	35.0%
135 - Prosecutor STOP Grant	16,119	4,876	30.3%
138 - Federal Equitable Sharing	5,000	-	0.0%
143 - Trial Court Improvement	5,054	-	0.0%
144 - Emergency Communication	394,642	135,807	34.4%
146-ARPA	36,953	12,498	33.8%
400 - Solid Waste	1,297,750	302,556	23.3%
410 - Solid Waste Reserve	22,500	-	0.0%
501 - Equipment Rental & Revolving	1,139,100	267,603	23.5%
511 - Unemployment Insurance	10,000	6,148	61.5%
Non-CE Expenditure Totals	10,142,967	2,725,175	26.9%

Cash & Investment Trends - April					
	April 2024	April 2023	April 2022	April 2021	April 2020
001 Current Expense	14,426,900	12,620,047	11,421,379	13,040,065	12,876,381
102 Building & Development	62,763	70,059	78,268	126,077	57,487
103 CW Planning	190,246	120,210	42,908	59,327	59,585
110 County Road	7,638,576	7,816,992	6,749,767	5,844,914	5,198,705
112 Public Facilities	2,789,334	1,956,343	1,572,803	4,270,793	3,693,542
133 Commissioners Special Revenue	285,064	285,011	285,064	342,607	609,664
144 Emergency Communications	2,445,715	1,712,755	1,019,394	755,150	813,651
146 American Rescue Plan Act	1,581,004	1,933,882	480,654	-	-
100 Special Revenue Other	4,518,036	4,289,460	3,942,909	3,473,450	2,886,344
200 Debt Service	83,536	83,446	83,446	112,366	366,145
300 Capital Projects	1,394,455	1,356,120	2,011,397	2,620,195	1,963,337
400 Solid Waste	1,980,688	3,941,558	3,708,423	2,901,926	3,118,687
410 Solid Waste Reserve	2,452,368	2,233,084	2,053,205	1,891,972	1,742,285
501 ER&R	2,475,551	2,118,290	2,665,189	2,588,231	2,556,499
511 Unemployment	139,804	152,182	153,287	154,071	175,281
515 IT - dissolved 2019	-	-	-	-	-
TOTAL	42,464,040	40,689,439	36,268,093	38,181,144	36,117,593

Current Expense Financial Trends

