

WHITMAN COUNTY MONTHLY FINANCIAL REPORT

February 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 02/29/2024 (16.7%)								
	<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	13,319,029	-	13,319,029				-	0.00%
Prior Period Adjustment	-			0.00%				
BoCC	-	-	-	0.00%	506,025	84,028	421,997	16.61%
General Government	2,890,342	287,707	2,602,635	9.95%	4,462,684	2,114,360	2,348,324	47.38%
Administrative Services	859,878	164,069	695,809	19.08%	878,961	243,572	635,389	27.71%
Human Resources	-	-	-	0.00%	382,826	62,048	320,778	16.21%
Superior Court	17,119	2,972	14,147	17.36%	320,521	66,117	254,404	20.63%
District Court	610,400	141,071	469,329	23.11%	925,950	156,980	768,970	16.95%
Probation	403,268	22,019	381,249	5.46%	546,319	61,783	484,536	11.31%
Clerk	126,369	23,145	103,224	18.32%	393,707	76,120	317,587	19.33%
Treasurer	13,798,507	1,222,503	12,576,004	8.86%	689,244	86,130	603,114	12.50%
Auditor	974,560	278,977	695,583	28.63%	1,199,147	211,749	987,398	17.66%
Assessor	-	-	-	-	634,661	69,223	565,438	10.91%
Prosecuting Attorney	117,680	18,366	99,314	15.61%	1,191,030	191,758	999,272	16.10%
Facilities Management	-	-	-	0.00%	877,395	133,297	744,098	15.19%
Sheriff	644,250	112,244	532,006	17.42%	5,590,600	726,210	4,864,390	12.99%
Juvenile	148,787	36,002	112,785	24.20%	740,933	115,697	625,236	15.62%
Weed	1,485	-	1,485	0.00%	118,780	18,960	99,820	15.96%
Coroner	11,200	12,372	(1,172)	110.46%	319,405	43,082	276,323	13.49%
Extension	300	58	242	19.33%	187,966	21,150	166,816	11.25%
Emergency Management	162,500	37,283	125,217	22.94%	344,161	58,834	285,327	17.09%
Health	2,384,252	1,097,161	1,287,091	46.02%	2,258,000	329,847	1,928,153	14.61%
Fair	471,800	9,198	462,602	1.95%	838,691	64,289	774,402	7.67%
Parks & Rec	119,000	350	118,650	0.29%	501,145	53,861	447,284	10.75%
IT	-	-	-	0.00%	1,189,800	310,304	834,517	26.08%
Ending Fund Balance	-	-	-	0.00%	11,962,775	-	11,962,775	0.00%
TOTALS	37,060,726	3,465,497	33,595,229	9.35%	37,060,726	5,299,399	31,761,327	14.30%
TOTALS w/o Budget Balance	23,741,697	19,352,780	33,595,229	15%	25,097,951	5,299,399	19,798,552	21.11%

**CURRENT EXPENSE & COUNTY-WIDE
CASH AND DEBT
AS OF 02/29/2024**

CASH/INVESTMENTS

Current Expense/General Fund

	February 2024	February 2023	February 2022	February 2021	February 2020
Cash	8,924,003	7,680,001	6,067,554	7,596,107	8,533,844
Reserve (Investment)	2,819,029	2,819,029	2,819,029	2,819,029	1,619,029
Total Current Expense Cash & Investments	11,743,032	10,499,030	8,886,583	10,415,136	10,152,873

County-Wide

	February 2024	February 2023	February 2022	February 2021	February 2020
Cash	26,263,420	27,830,081	25,825,378	25,403,333	25,284,472
Investments	11,553,504	8,309,000	7,661,623	7,486,027	7,186,510
Total County-Wide Cash & Investments	37,816,924	36,139,081	33,487,001	32,889,360	32,470,982

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

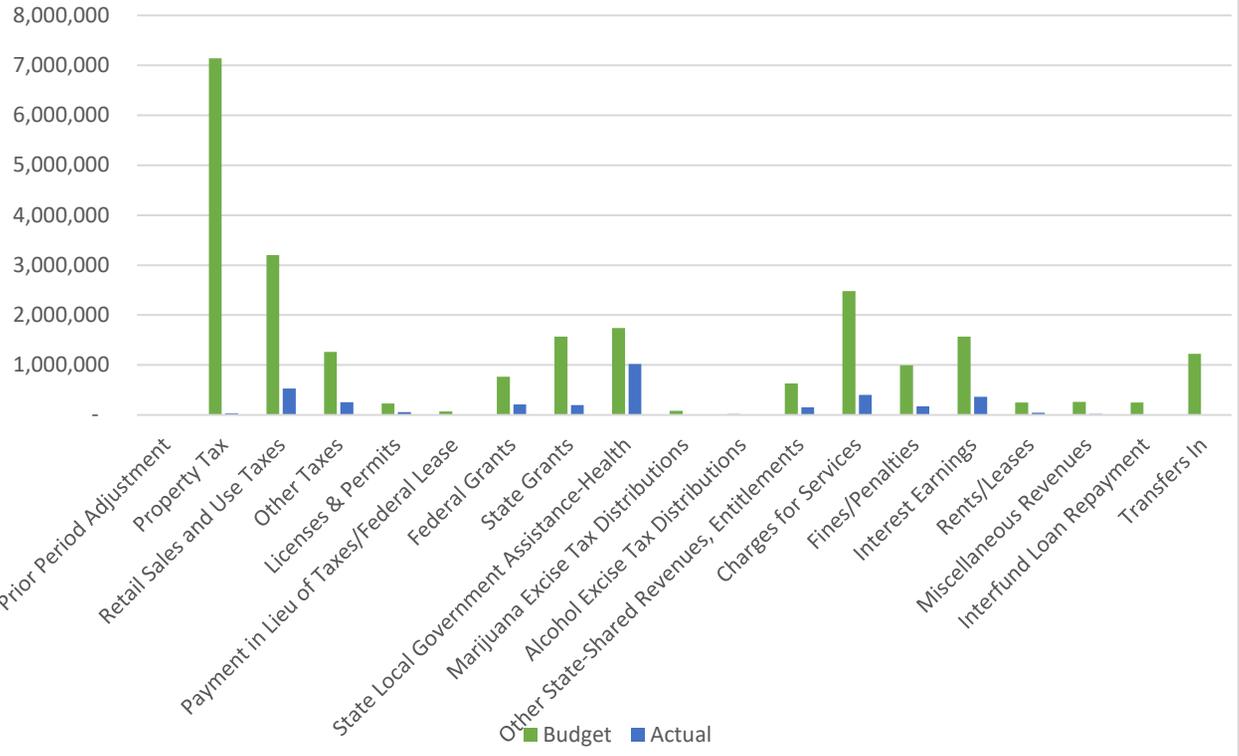
Compensated Balances-County-Wide \$ 1,113,198 as of 02/29/2024
Landfill Closure and Post Closure \$ 1,986,323
Emergency Comm Capital Lease \$ 394,134 7/20/2025

Total County-Wide Debt \$ 5,097,273

**CURRENT EXPENSE/GENERAL FUND
REVENUES BY CATEGORY
AS OF 02/29/2024 (16.7%)**

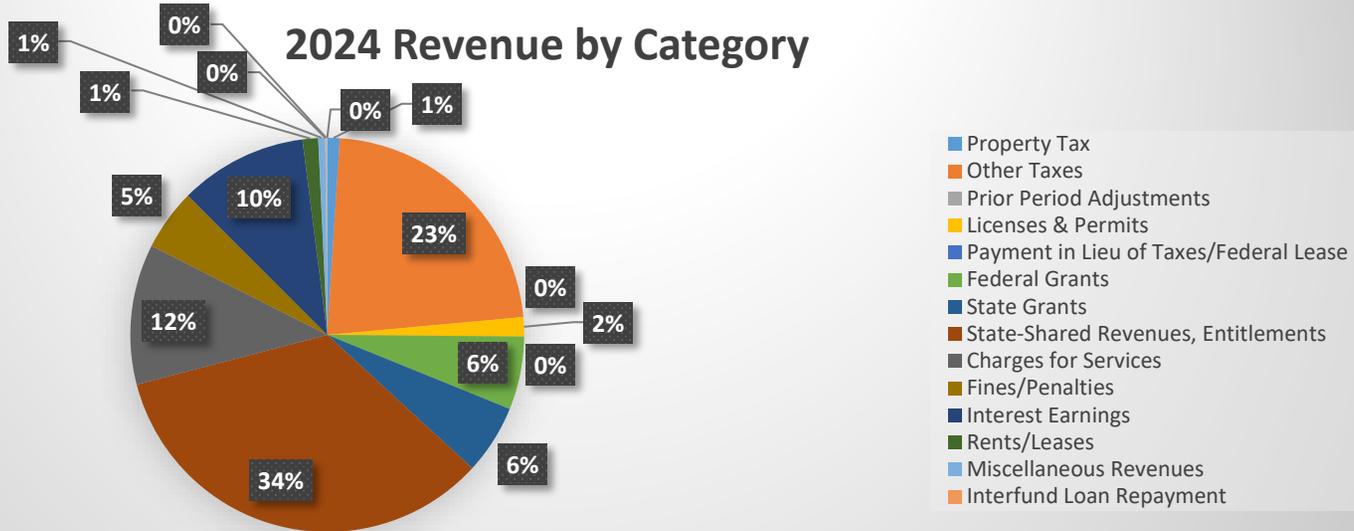
Revenue	Budget	Actual	% received
Beginning Fund Balance	13,319,029	-	0.00%
Prior Period Adjustment	-	-	0.00%
Property Tax	7,140,282	35,283	0.49%
Retail Sales and Use Taxes	3,200,000	526,628	16.46%
Other Taxes	1,265,000	254,372	20.11%
Licenses & Permits	227,500	54,609	24.00%
Payment in Lieu of Taxes/Federal Lease	68,025	-	0.00%
Federal Grants	765,867	208,017	27.16%
State Grants	1,570,314	197,188	12.56%
State Local Government Assistance-Health	1,743,335	1,023,178	58.69%
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	155,052	24.46%
Charges for Services	2,482,573	399,290	16.08%
Fines/Penalties	994,340	174,298	17.53%
Interest Earnings	1,566,701	363,592	23.21%
Rents/Leases	246,000	44,454	18.07%
Miscellaneous Revenues	263,250	19,883	7.55%
Interfund Loan Repayment	250,175	-	0.00%
Transfers In	1,224,466	5,547	0.45%
Insurance Recoveries	-	-	-
Total CE/General Fund Revenue	37,060,726	3,465,497	9.35%
TOTALS LESS BEG. FUND BALANCE	23,741,697	3,465,497	15%

2024 REVENUE - Budget to Actual



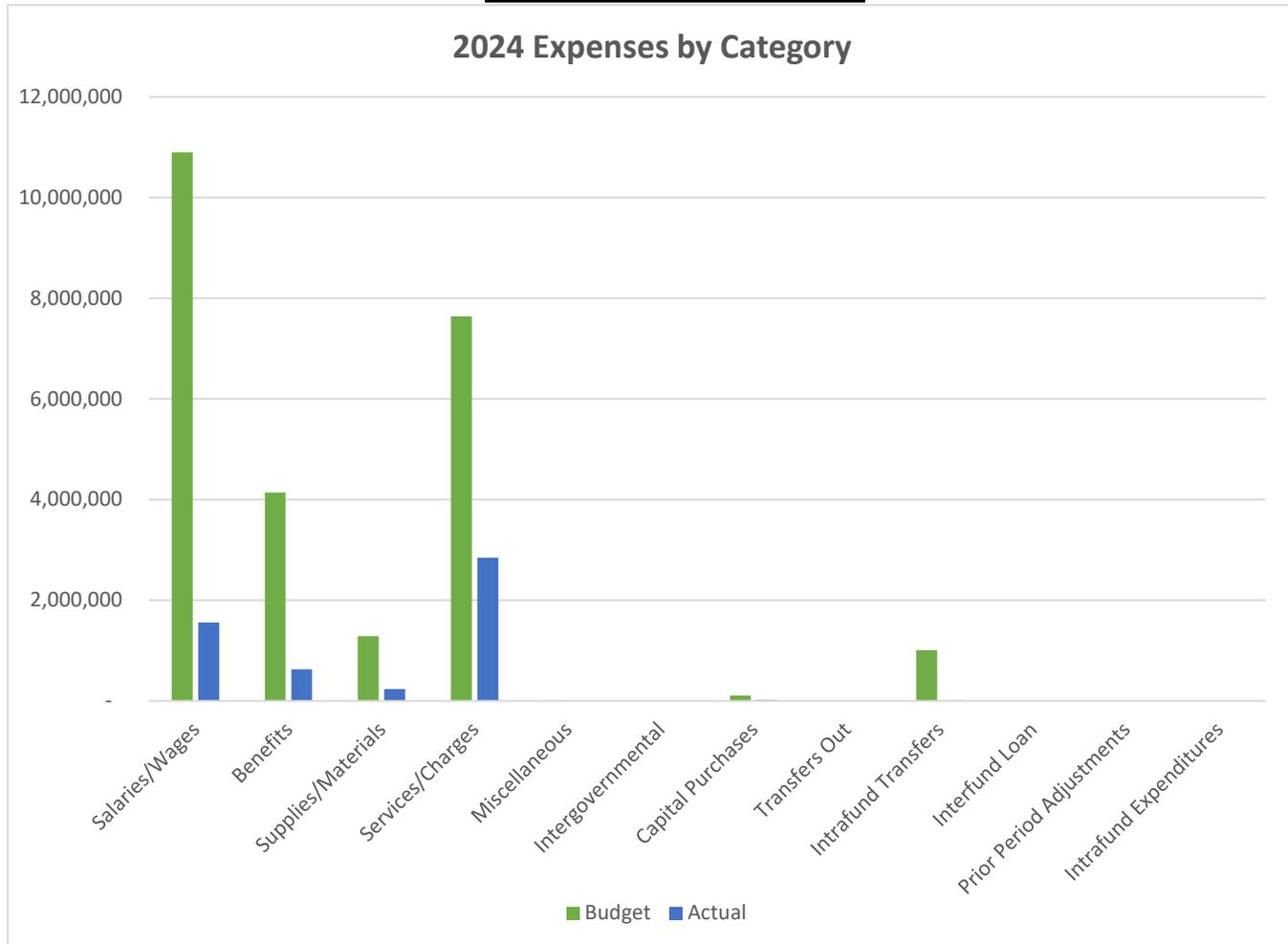
**CURRENT EXPENSE/GENERAL FUND
REVENUES BY CATEGORY
AS OF 02/29/2024 (16.7%)**

	2024 Actual	2023 Actual	2024 % of 2024 Total	2024 vs 2023 Difference
Property Tax	35,283	64,414	1.02%	(29,131)
Other Taxes	781,000	783,392	22.54%	(2,392)
Prior Period Adjustments	-	-	0.00%	-
Licenses & Permits	54,609	39,033	1.58%	15,576
Payment in Lieu of Taxes/Federal Lease	-	52,133	0.00%	(52,133)
Federal Grants	208,017	317,770	6.00%	(109,753)
State Grants	197,188	302,828	5.69%	(105,640)
State-Shared Revenues, Entitlements	1,182,336	755,717	34.12%	426,619
Charges for Services	399,290	449,926	11.52%	(50,636)
Fines/Penalties	174,298	112,828	5.03%	61,470
Interest Earnings	363,592	285,563	10.49%	78,029
Rents/Leases	44,454	29,492	1.28%	14,962
Miscellaneous Revenues	19,883	56,612	0.57%	(36,729)
Interfund Loan Repayment	-	-	0.00%	-
Transfers In	5,547	10,563	0.16%	(5,016)
Insurance Recoveries	-	-	0.00%	-
Total CE/General Fund Revenue	3,465,497	3,260,271	100.00%	205,226



**CURRENT EXPENSE/GENERAL FUND
EXPENSES BY CATEGORY
AS OF 02/29/2024 (16.7%)**

Expenses	Budget	Actual	% spent
Salaries/Wages	10,897,169	1,561,371	14.33%
Benefits	4,143,592	625,686	15.10%
Supplies/Materials	1,284,675	236,605	18.42%
Services/Charges	7,640,473	2,845,507	37.24%
Miscellaneous	11,000	53	0.48%
Intergovernmental	600	-	0.00%
Capital Purchases	110,000	20,177	18.34%
Transfers Out	-	-	0.00%
Intrafund Transfers	1,009,942	10,000	0.99%
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	5,299,399	14.30%
TOTAL less End. Fund Balance	25,097,951	5,299,399	21.11%

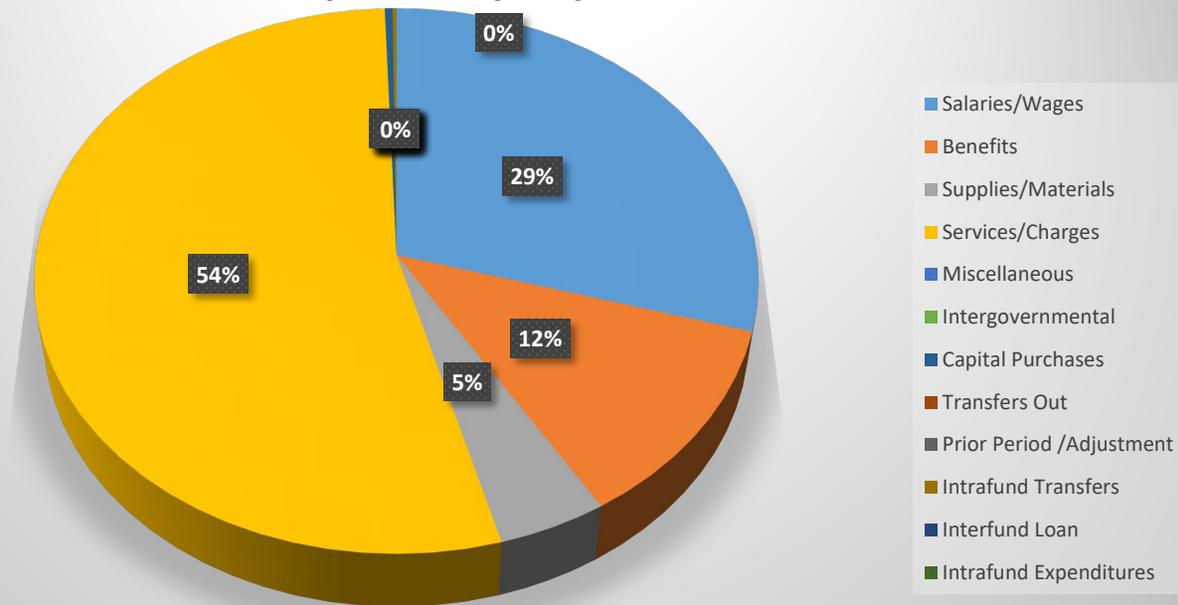


CURRENT EXPENSE/GENERAL FUND

EXPENSES BY OBJECT CODE AS OF 02/29/2024 (16.7%)

Expenses	2024 Actual	2023 Actual	2024 % of 2024 Total	2024 vs 2023 Difference	2024 vs 2023 % increase/decrease
Salaries/Wages	1,561,371	1,432,736	29.46%	128,635	9%
Benefits	625,686	573,950	11.81%	51,736	9%
Supplies/Materials	236,605	168,655	4.46%	67,950	40%
Services/Charges	2,845,507	1,795,070	53.69%	1,050,437	59%
Miscellaneous	53	2,891	0.00%	(2,838)	-98%
Intergovernmental	-	-	0.00%	-	0%
Capital Purchases	20,177	-	0.38%	20,177	0%
Transfers Out	-	-	0.00%	-	0%
Prior Period /Adjustment	-	-	0.00%	-	0%
Intrafund Transfers	10,000	485,000	0.19%	(475,000)	-98%
Interfund Loan	-	-	0.00%	-	0%
Intrafund Expenditures	-	-	0.00%	-	0%
Total CE/General Fund Expenses	5,299,399	4,458,302	100%	841,097	19%

2024 Expenses by Object Code



**CURRENT EXPENSE/GENERAL FUND
EXPENSES BY OBJECT CODE DETAIL
AS OF 02/29/2024 (16.7%)**

	Budget	Actual	% of Budget	% of Total Actual
Salaries/Wages	10,562,940	1,524,684	14%	28.77%
Salaries /Wages- Overtime	334,229	36,687	11%	0.69%
Benefits	4,143,592	625,686	15%	11.81%
Operating Supplies/Materials	674,225	105,970	16%	2.00%
Fuel	209,050	18,910	9%	0.36%
Items Purchased for Inventory or Resale	17,830	2,191	12%	0.04%
Small Tools & Equipment	383,570	109,534	29%	2.07%
Services/Professional Services	4,608,433	1,178,522	26%	22.24%
Communications	298,450	32,252	11%	0.61%
Travel	147,250	7,224	5%	0.14%
Advertising	40,335	4,871	12%	0.09%
Rentals & Leases	306,630	50,600	17%	0.95%
Insurance/Bonds	1,700,375	1,496,073	88%	28.23%
Public Utilities	308,000	61,605	20%	1.16%
Repairs & Maintenance	231,000	14,360	6%	0.27%
Miscellaneous	11,000	53	0%	0.00%
Intergovernmental Services/Payments	600	-	0%	0.00%
Interfund Transfers	-	-	0%	0.00%
Intrafund Transfers	12,972,717	10,000		0.19%
Interfund Loan	-	-	0%	0.00%
Capital Outlay	110,000	20,177	18%	0.38%
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	5,299,399	14%	100.00%
Current Expense Less End. Fund Bal.	37,060,726	5,299,399	14%	

**CURRENT EXPENSE/GENERAL FUND
SALARIES AND BENEFITS BY DEPARTMENT
AS OF 02/29/2024 (16.7%)**

	Budget	Actual	% of Budget
009 - Commissioners	491,325	82,145	16.7%
010 - General Government	95,742	18,120	18.9%
012 - Admin Services	489,461	74,226	15.2%
013- Human Resources	376,536	60,250	16.0%
020 - Superior Court	214,271	37,411	17.5%
030- District Court	842,950	133,336	15.8%
031-Probation	454,219	51,370	11.3%
040- Clerk	372,207	63,453	17.0%
050 - Treasurer	626,244	73,881	11.8%
060 - Auditor	830,857	126,609	15.2%
080 - Assessor	606,761	66,157	10.9%
100 - Prosecuting Attorney	1,128,900	181,182	16.0%
120 - Facilities Management	405,445	58,494	14.4%
140 - Sheriff	4,518,500	623,970	13.8%
170 - Juvenile Services	478,495	77,932	16.3%
200 - Weed Control	101,670	16,792	16.5%
220 - Coroner	233,505	29,336	12.6%
240 - County Extension	126,046	17,738	14.1%
260 - Emergency Management	220,661	37,777	17.1%
280 - Public Health	1,216,000	183,090	15.1%
300 - Fair	372,371	46,328	12.4%
310- Parks and Recreation	296,645	44,508	15.0%
320 - Information Technology	541,950	82,952	15.3%
Current Expense Expenditure Totals	15,040,761	2,187,057	14.5%

**NON-CURRENT EXPENSE
SALARIES AND BENEFITS BY FUND
AS OF 02/29/2024 (16.7%)**

	Budget	Actual	% of Budget
102 - Building and Development	143,150	23,593	16.5%
103 - Countywide Planning	259,300	42,640	16.4%
104 - Developmental Services	163,580	26,802	16.4%
108-Veterans Relief	36,856	6,290	17.1%
110 - County Road	6,196,700	859,543	13.9%
117 - Boating Safety	64,000	61	0.1%
122 - Sheriff K-9 Unit	1,000	-	0.0%
123 - Paths and Trails	49,559	6,335	12.8%
126 - Treasurer M&O	5,150	-	0.0%
127 - Quad-City Task Force	78,900	14,767	18.7%
128 - Crime Victims/Witness	178,299	31,138	17.5%
132-Auditor's Document Preservation	-	-	0.0%
134 - Elections Reserve	39,355	6,790	17.3%
135 - Prosecutor STOP Grant	16,119	2,033	12.6%
138 - Federal Equitable Sharing	5,000	-	0.0%
143 - Trial Court Improvement	5,054	-	0.0%
144 - Emergency Communication	394,642	64,076	16.2%
146-ARPA	36,953	6,290	17.0%
400 - Solid Waste	1,297,750	152,606	11.8%
410 - Solid Waste Reserve	22,500	-	0.0%
501 - Equipment Rental & Revolving	1,139,100	132,765	11.7%
511 - Unemployment Insurance	10,000	6,148	61.5%
Non-CE Expenditure Totals	10,142,967	1,381,877	13.6%

Cash & Investment Trends - February					
	February 2024	February 2023	February 2022	February 2021	February 2020
001 Current Expense	11,743,032	10,499,030	8,886,583	10,415,136	10,152,873
102 Building & Development	50,923	64,441	85,929	131,615	65,511
103 CW Planning	52,658	155,387	71,495	116,485	81,928
110 County Road	6,309,872	5,983,162	5,145,684	4,230,851	4,343,642
112 Public Facilities	2,655,807	1,821,347	1,459,513	4,207,345	3,591,274
133 Commissioners Special Revenue	285,064	285,064	342,608	500,000	609,664
144 Emergency Communications	2,248,131	1,467,496	1,026,138	766,963	757,273
146 American Rescue Plan Act	1,658,718	1,934,199	997,448	-	-
100 Special Revenue Other	4,458,222	4,163,189	3,826,951	3,458,121	2,926,608
200 Debt Service	1	1	166,891	195,812	449,591
300 Capital Projects	1,457,571	1,346,803	3,298,439	1,826,018	1,972,690
400 Solid Waste	1,840,217	3,791,920	3,531,730	2,758,599	3,066,513
410 Solid Waste Reserve	2,424,666	2,192,984	2,037,142	1,876,675	1,717,544
501 ER&R	2,492,238	2,281,876	2,457,163	2,246,515	2,560,590
511 Unemployment	139,804	152,182	153,287	159,225	175,281
515 IT - dissolved 2019	-	-	-	-	-
TOTAL	37,816,924	36,139,081	33,487,001	32,889,360	32,470,982