

WHITMAN COUNTY MONTHLY FINANCIAL REPORT

JULY 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 07/31/2024 (58.33%)								
	<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	13,054,986	-	13,054,986				-	0.00%
Prior Period Adjustment	-			0.00%				
BoCC	-	-	-	0.00%	506,025	283,958	222,067	56.12%
General Government	2,890,342	1,179,125	1,711,217	40.80%	4,537,684	3,004,921	1,532,763	66.22%
Administrative Services	859,878	481,636	378,242	56.01%	878,961	518,587	360,374	59.00%
Human Resources	-	-	-	0.00%	382,826	217,462	165,364	56.80%
Superior Court	17,119	20,758	(3,639)	121.26%	375,521	290,970	84,551	77.48%
District Court	610,400	529,634	80,766	86.77%	925,950	528,427	397,523	57.07%
Probation	403,268	178,432	224,836	44.25%	546,319	242,689	303,630	44.42%
Clerk	128,369	82,924	45,445	64.60%	442,291	250,805	191,486	56.71%
Treasurer	13,798,507	8,750,404	5,048,103	63.42%	689,244	300,494	388,750	43.60%
Auditor	1,136,900	796,329	340,571	70.04%	1,203,560	588,536	615,024	48.90%
Assessor	-	500	-	-	634,661	270,750	363,911	42.66%
Prosecuting Attorney	117,680	65,059	52,621	55.28%	1,191,030	694,581	496,449	58.32%
Facilities Management	-	-	-	0.00%	877,395	490,959	386,436	55.96%
Sheriff	644,250	301,666	342,584	46.82%	5,590,600	2,752,048	2,838,552	49.23%
Juvenile	148,787	98,309	50,478	66.07%	740,933	412,349	328,584	55.65%
Weed	1,485	-	1,485	0.00%	118,780	64,489	54,291	54.29%
Coroner	11,200	12,373	(1,173)	110.47%	319,405	141,085	178,320	44.17%
Extension	300	1,134	(834)	378.00%	187,966	87,518	100,448	46.56%
Emergency Management	162,500	91,178	71,322	56.11%	344,161	208,848	135,313	60.68%
Health	3,187,752	2,332,126	855,626	73.16%	2,778,800	1,495,049	1,283,751	53.80%
Fair	486,924	199,339	287,585	40.94%	853,815	408,309	445,506	47.82%
Parks & Rec	119,000	13,055	105,945	10.97%	501,145	215,269	285,876	42.96%
IT	-	-	-	0.00%	1,189,800	652,201	834,517	54.82%
Ending Fund Balance	-	-	-	0.00%	11,962,775	-	11,962,775	0.00%
TOTALS	37,779,647	15,133,981	22,646,166	40.06%	37,779,647	14,120,304	23,659,343	37.38%
TOTALS w/o Budget Balance	24,724,661	15,133,981	22,646,166	61%	25,816,872	14,120,304	11,696,568	54.69%

**CURRENT EXPENSE & COUNTY-WIDE
CASH AND DEBT
AS OF 07/31/2024 (58.33%)**

CASH/INVESTMENTS

Current Expense/General Fund

	July 2024	July 2023	July 2022	July 2021	July 2020
Cash	11,133,883	9,406,655	7,645,996	9,723,895	9,154,101
Reserve (Investment)	3,484,029	2,819,029	2,819,029	2,819,029	2,819,029
Total Current Expense Cash & Investments	14,617,912	12,225,684	10,465,025	12,542,924	11,973,130

County-Wide

	July 2024	July 2023	July 2022	July 2021	July 2020
Cash	27,394,105	24,392,458	29,235,568	32,839,935	26,022,457
Investments	12,311,651	10,666,595	7,638,436	7,444,868	8,212,436
Total County-Wide Cash & Investments	39,705,756	35,059,053	36,874,004	40,284,803	34,234,893

DEBT - County-wide

Interfund loans

Borrowing Fund

Lending Fund

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

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

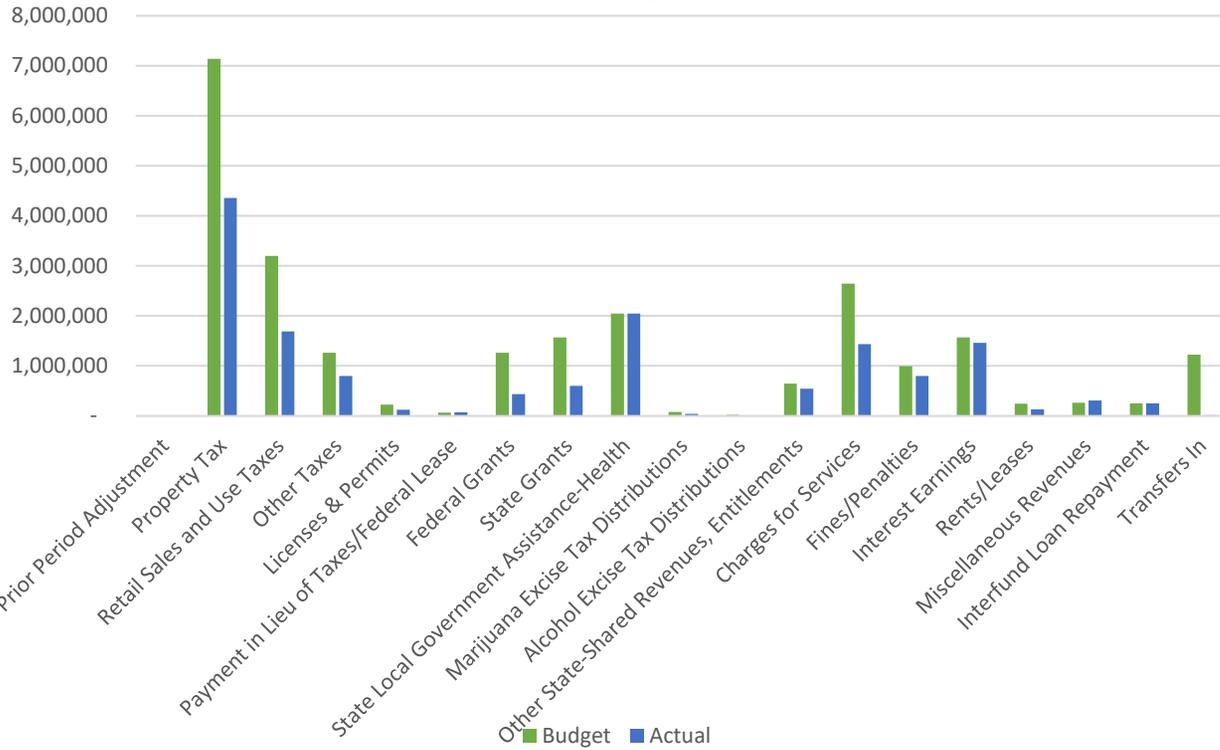
Compensated Balances-County-Wide	\$ 1,175,903	as of 06/30/2024
Landfill Closure and Post Closure	\$ 2,094,801	
Emergency Comm Capital Lease	\$ 394,134	7/20/2025

Total County-Wide Debt	\$ 4,952,757	
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**CURRENT EXPENSE/GENERAL FUND
REVENUES BY CATEGORY
AS OF 07/31/2024 (58.33%)**

Revenue	Budget	Actual	% received
Beginning Fund Balance	13,054,986	-	0.00%
Prior Period Adjustment	-	-	0.00%
Property Tax	7,140,282	4,359,892	61.06%
Retail Sales and Use Taxes	3,200,000	1,692,852	52.90%
Other Taxes	1,265,000	799,639	63.21%
Licenses & Permits	227,500	122,870	54.01%
Payment in Lieu of Taxes/Federal Lease	68,025	71,919	105.72%
Federal Grants	1,265,867	434,901	34.36%
State Grants	1,570,314	602,050	38.34%
State Local Government Assistance-Health	2,046,835	2,046,374	99.98%
Marijuana Excise Tax Distributions	80,000	44,187	55.23%
Alcohol Excise Tax Distributions	20,000	12,461	62.31%
Other State-Shared Revenues, Entitlements	648,993	543,162	83.69%
Charges for Services	2,644,913	1,437,943	54.37%
Fines/Penalties	994,340	797,054	80.16%
Interest Earnings	1,566,701	1,464,174	93.46%
Rents/Leases	246,000	134,055	54.49%
Miscellaneous Revenues	263,250	306,552	116.45%
Interfund Loan Repayment	250,175	250,175	100.00%
Transfers In	1,226,466	13,721	1.12%
Insurance Recoveries	-	-	-
Total CE/General Fund Revenue	37,779,647	15,133,981	40.06%
TOTALS LESS BEG. FUND BALANCE	24,724,661	15,133,981	61%

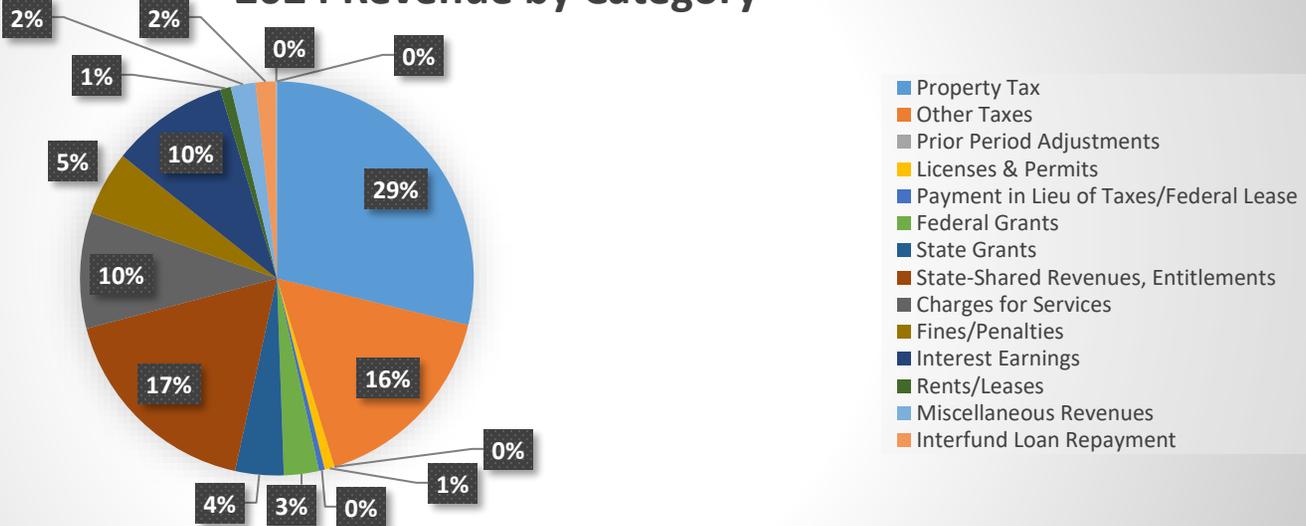
2024 REVENUE - Budget to Actual



**CURRENT EXPENSE/GENERAL FUND
REVENUES BY CATEGORY
AS OF 07/31/2024 (58.33%)**

	2024 Actual	2023 Actual	2024 % of 2024 Total	2024 vs 2023 Difference
Property Tax	4,359,892	4,132,067	28.81%	227,825
Other Taxes	2,492,491	2,571,446	16.47%	(78,955)
Prior Period Adjustments	-	(85,809)	0.00%	85,809
Licenses & Permits	122,870	123,278	0.81%	(408)
Payment in Lieu of Taxes/Federal Lease	71,919	120,269	0.48%	(48,350)
Federal Grants	434,901	524,206	2.87%	(89,305)
State Grants	602,050	522,743	3.98%	79,307
State-Shared Revenues, Entitlements	2,646,184	1,484,782	17.49%	1,161,402
Charges for Services	1,437,943	1,355,673	9.50%	82,270
Fines/Penalties	797,054	635,944	5.27%	161,110
Interest Earnings	1,464,174	1,232,131	9.67%	232,043
Rents/Leases	134,055	113,926	0.89%	20,129
Miscellaneous Revenues	306,552	41,393	2.03%	265,159
Interfund Loan Repayment	250,175	249,825	1.65%	350
Transfers In	13,721	44,205	0.09%	(30,484)
Insurance Recoveries	-	-	0.00%	-
Total CE/General Fund Revenue	15,133,981	13,066,079	100.00%	2,067,902

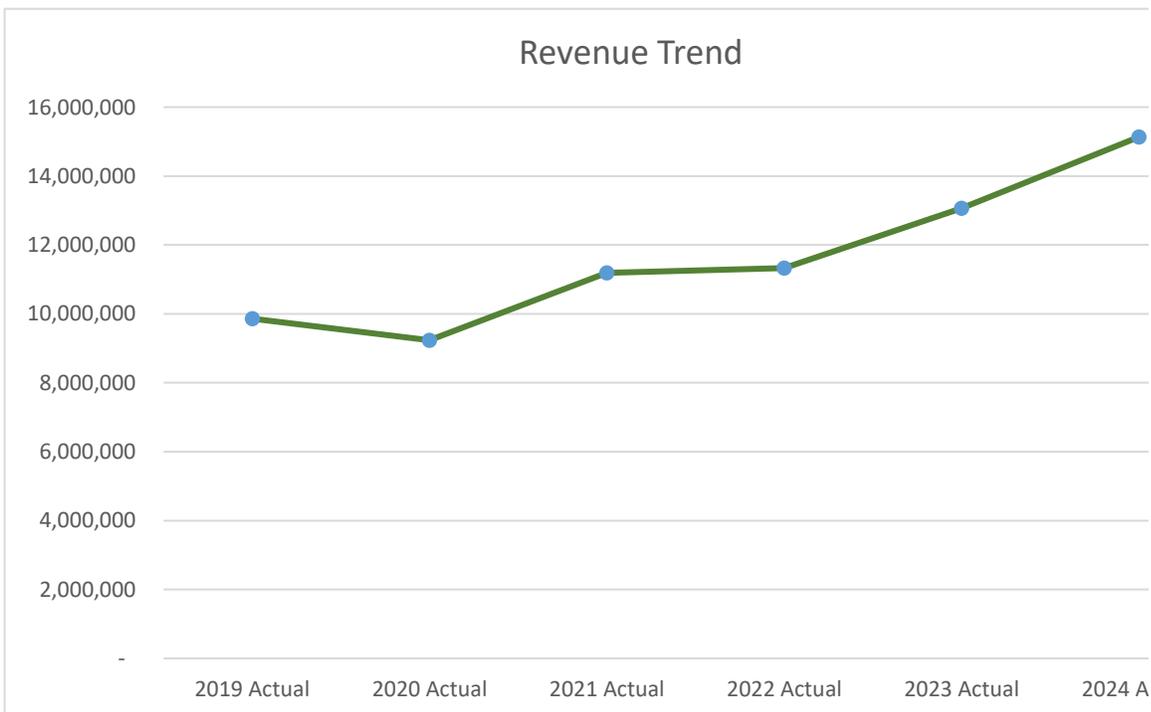
2024 Revenue by Category



Current Expense

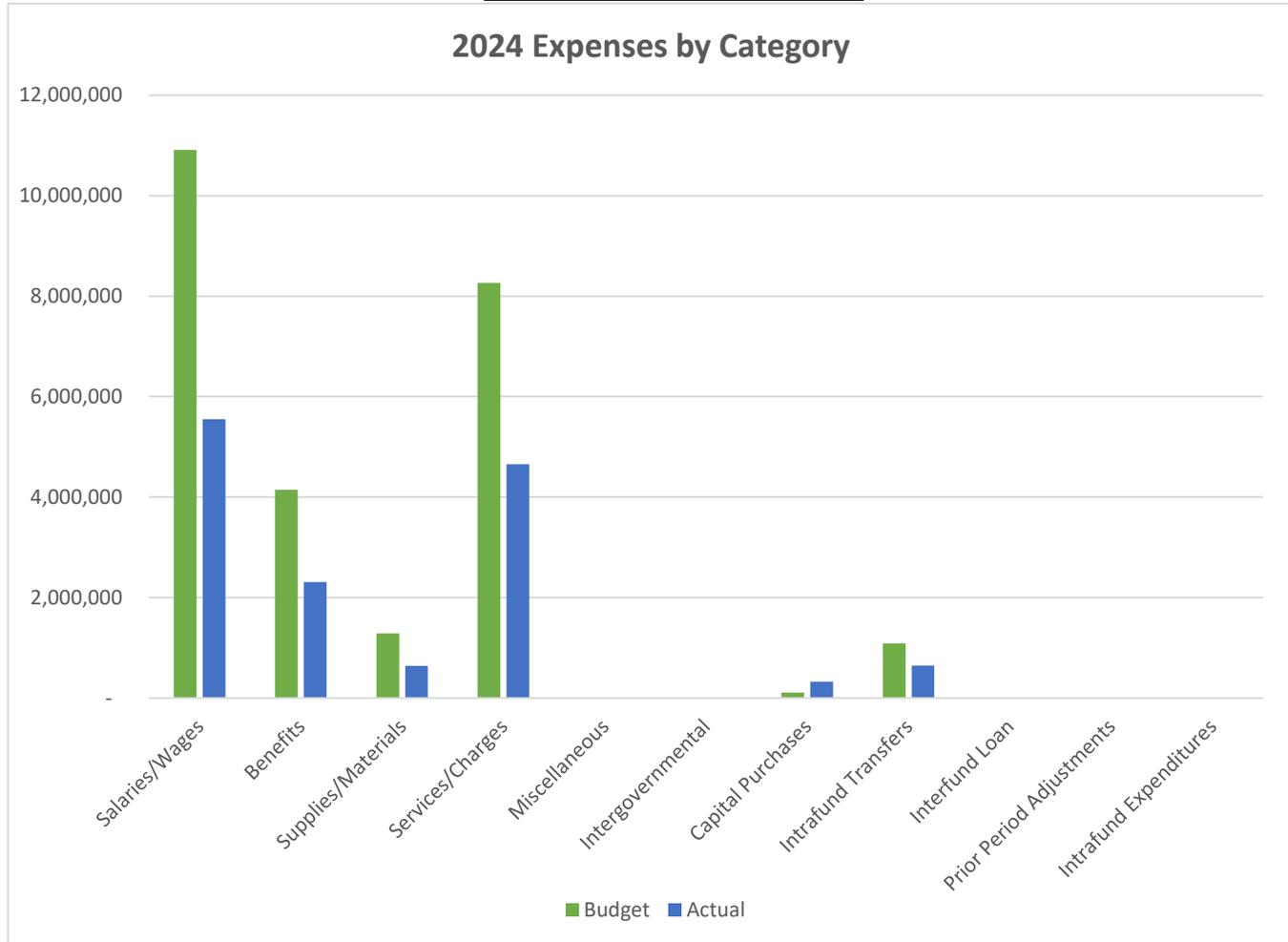
Revenue Trend as of 7/31/24

	2019	2020	2021	2022	2023
	Actual	Actual	Actual	Actual	Actual
Prior Period Adjustment	184,172	-	3,464	-	(85,809)
Property Tax	3,860,885	3,786,314	4,056,460	4,351,825	4,132,067
Retail Sales and Use Tax	1,147,458	1,238,355	1,273,536	1,527,382	1,753,869
Other Taxes	567,474	617,876	587,502	719,925	817,577
Licenses & Permits	114,268	111,142	112,788	111,979	123,276
Payment in Lieu of Taxes	1,120	61,486	62,378	63,814	120,269
Federal Grants	217,484	267,963	1,648,481	383,607	524,206
State Grants	229,590	326,384	426,850	370,298	522,743
State Local Government	189,355	318,355	239,355	500,355	960,355
Marijuana Excise Tax	31,845	32,320	30,133	36,071	40,483
Alcohol Excise Tax	10,665	12,333	14,196	13,077	13,525
Other State-Shared Rev.	431,080	448,963	586,211	466,706	470,419
Charges for Services	883,293	1,063,445	1,193,553	1,312,787	1,355,673
Fines/Penalties	723,234	536,800	575,106	445,838	635,944
Interest Earnings	740,869	297,164	134,361	154,362	1,232,131
Rents/Leases	37,145	22,749	43,711	120,113	113,926
Miscellaneous Revenues	27,825	21,893	22,071	309,073	41,395
Interfund Loan Repayme	40,625	8,125	-	249,476	249,825
Transfers In	422,275	63,355	177,677	190,426	44,205
Insurance Recoveries					-
Total General Fund Rev.	9,860,662	9,235,022	11,187,833	11,327,114	13,066,079



**CURRENT EXPENSE/GENERAL FUND
EXPENSES BY CATEGORY
AS OF 07/31/2024 (58.33%)**

Expenses	Budget	Actual	% spent
Salaries/Wages	10,910,641	5,549,773	50.87%
Benefits	4,143,917	2,306,283	55.65%
Supplies/Materials	1,289,975	639,431	49.57%
Services/Charges	8,265,297	4,653,730	56.30%
Miscellaneous	11,000	846	7.69%
Intergovernmental	600	-	0.00%
Capital Purchases	110,000	323,260	293.87%
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	14,120,304	37.38%
TOTAL less End. Fund Balance	25,816,872	14,120,304	54.69%



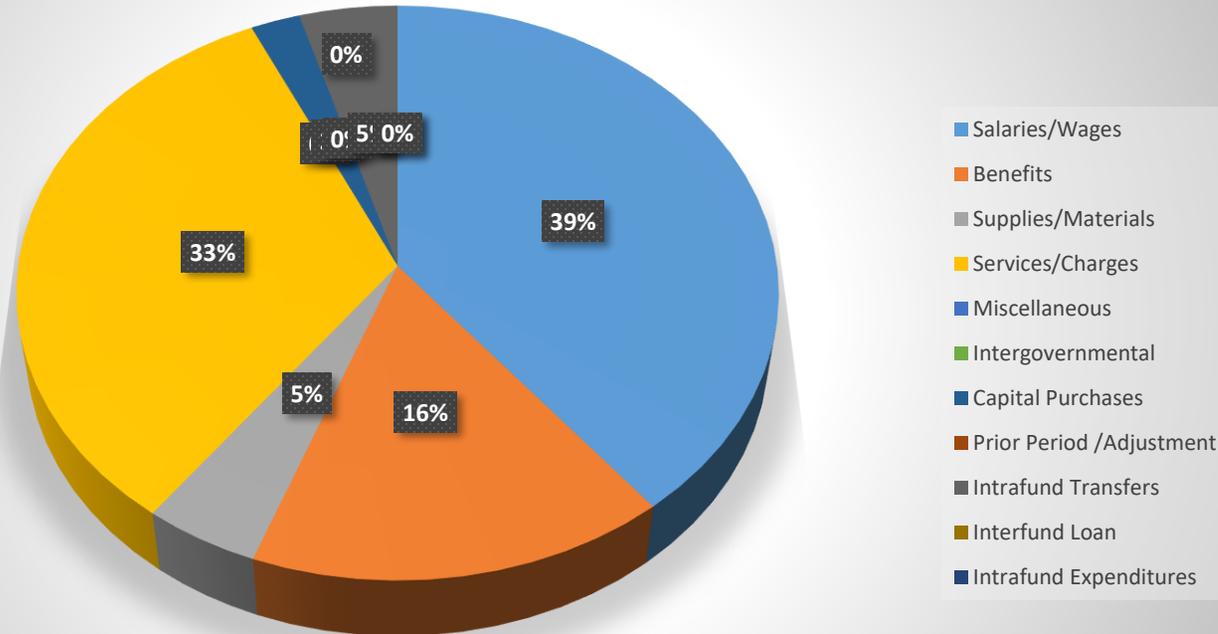
CURRENT EXPENSE/GENERAL FUND

EXPENSES BY OBJECT CODE

AS OF 07/31/2024 (58.33%)

Expenses	2024 Actual	2023 Actual	2024 % of 2024 Total	2024 vs 2023 Difference	2024 vs 2023 % increase/decrease
Salaries/Wages	5,549,773	4,408,423	39.30%	1,141,350	26%
Benefits	2,306,283	1,751,849	16.33%	554,434	32%
Supplies/Materials	639,431	491,382	4.53%	148,049	30%
Services/Charges	4,653,730	3,488,274	32.96%	1,165,456	33%
Miscellaneous	846	12,572	0.01%	(11,726)	-93%
Intergovernmental	-	10,000	0.00%	(10,000)	0%
Capital Purchases	323,260	87,048	2.29%	236,212	0%
Prior Period /Adjustment	-	-	0.00%	-	0%
Intrafund Transfers	646,981	651,891	4.58%	(4,910)	-1%
Interfund Loan	-	-	0.00%	-	0%
Intrafund Expenditures	-	-	0.00%	-	0%
Total CE/General Fund Expenses	14,120,304	10,901,439	100%	3,218,865	30%

2024 Expenses by Object Code

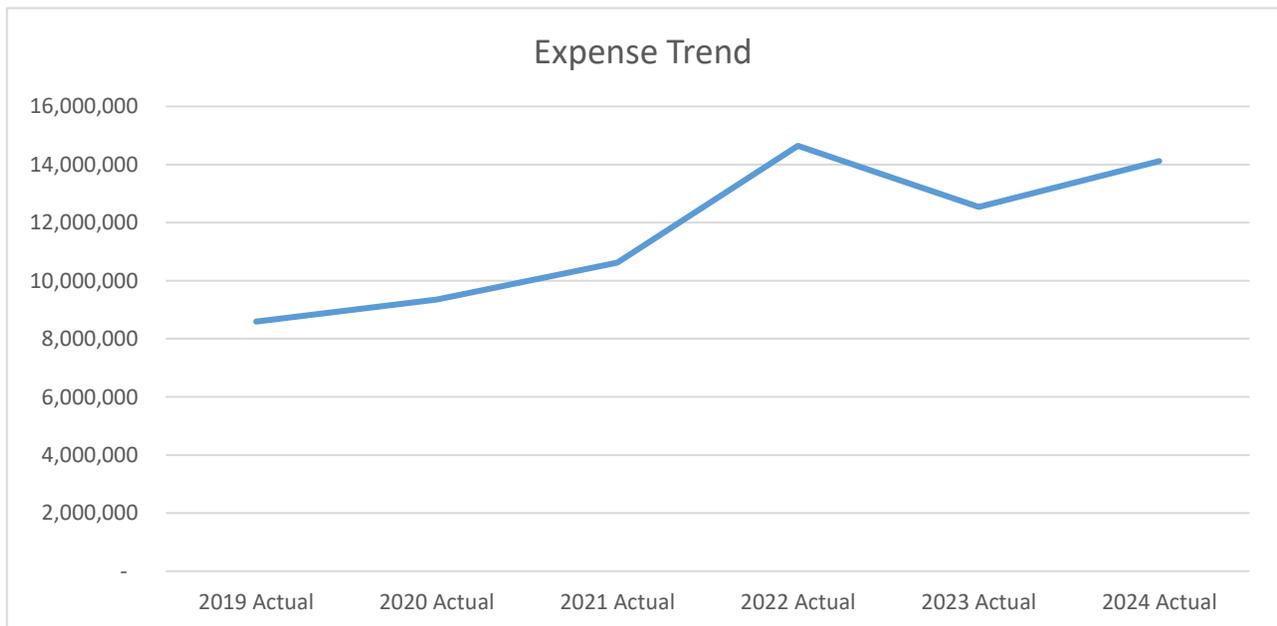


**CURRENT EXPENSE/GENERAL FUND
EXPENSES BY OBJECT CODE DETAIL
AS OF 07/31/2024 (58.33%)**

	Budget	Actual	% of Budget	% of Total Actual
Salaries/Wages	10,571,612	5,403,852	51%	38.27%
Salaries /Wages- Overtime	339,029	145,921	43%	1.03%
Benefits	4,143,917	2,306,283	56%	16.33%
Operating Supplies/Materials	676,525	409,233	60%	2.90%
Fuel	209,050	73,714	35%	0.52%
Items Purchased for Inventory or Resale	17,830	8,067	45%	0.06%
Small Tools & Equipment	386,570	148,418	38%	1.05%
Services/Professional Services	5,196,933	2,324,352	45%	16.46%
Communications	298,450	112,458	38%	0.80%
Travel	167,250	58,297	35%	0.41%
Advertising	40,335	12,018	30%	0.09%
Rentals & Leases	307,830	190,271	62%	1.35%
Insurance/Bonds	1,700,375	1,518,857	89%	10.76%
Public Utilities	308,000	188,691	61%	1.34%
Repairs & Maintenance	246,124	248,785	101%	1.76%
Miscellaneous	11,000	846	8%	0.01%
Intergovernmental Services/Payments	600	-	0%	0.00%
Intrafund Transfers	1,084,942	646,981		4.58%
Interfund Loan	-	-	0%	0.00%
Capital Outlay	110,000	323,260	294%	2.29%
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	14,120,304	37%	100.00%
Current Expense Less End. Fund Bal.	25,816,872	14,120,304	55%	

Current Expense Expense Trend as of 07/31/24

	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual
Salaries/Wages	3,816,008	4,103,064	4,071,130	4,335,022	5,059,307	5,403,852
Salaries /Wages- OT	75,185	58,867	109,422	131,085	112,082	145,921
Benefits	1,506,789	1,653,196	1,639,891	1,705,619	2,055,445	2,306,283
Operating Sup./Mat.	257,550	233,480	148,937	235,678	334,643	409,233
Fuel	52,520	40,961	46,738	66,555	71,765	73,714
Items for Inv. or Resale	10,281	12,090	2,743	6,527	8,144	8,067
Small Tools & Equip.	88,793	181,073	149,944	114,421	171,339	148,418
Services/Prof. Srv.	960,343	1,166,081	1,696,165	1,697,579	2,062,889	2,324,352
Communications	118,821	88,806	70,712	99,939	124,918	112,458
Travel	66,079	15,834	9,936	33,154	53,078	58,297
Advertising	14,132	4,701	25,679	17,393	9,109	12,018
Rentals & Leases	154,593	130,188	154,642	227,780	154,856	190,271
Insurance/Bonds	547,791	632,114	712,140	856,541	1,019,849	1,518,857
Public Utilities	130,656	130,326	135,762	135,157	172,474	188,691
Repairs & Maint.	115,915	116,577	167,239	95,263	250,513	248,785
Miscellaneous	298	1,161	2,553	228,894	12,500	846
Intergov. Services	85,089	75,124	-	-	-	-
Interfund Transfers	446,889	703,889	1,470,000	200,000	-	-
Intrafund Transfers	-	-	-	4,430,847	777,290	646,981
Interfund Loan	125,000	-	-	-	-	-
Capital Outlay	19,958	5,967	-	21,132	87,047	323,260
Prior Period Adj.	516	-	5,181	6,626	-	-
Intrafund Payments	265	-	80	-	-	-
Current Expense Totals	8,593,471	9,353,499	10,618,894	14,645,212	12,537,248	14,120,304



**CURRENT EXPENSE/GENERAL FUND
SALARIES AND BENEFITS BY DEPARTMENT
AS OF 07/31/2024 (58.33%)**

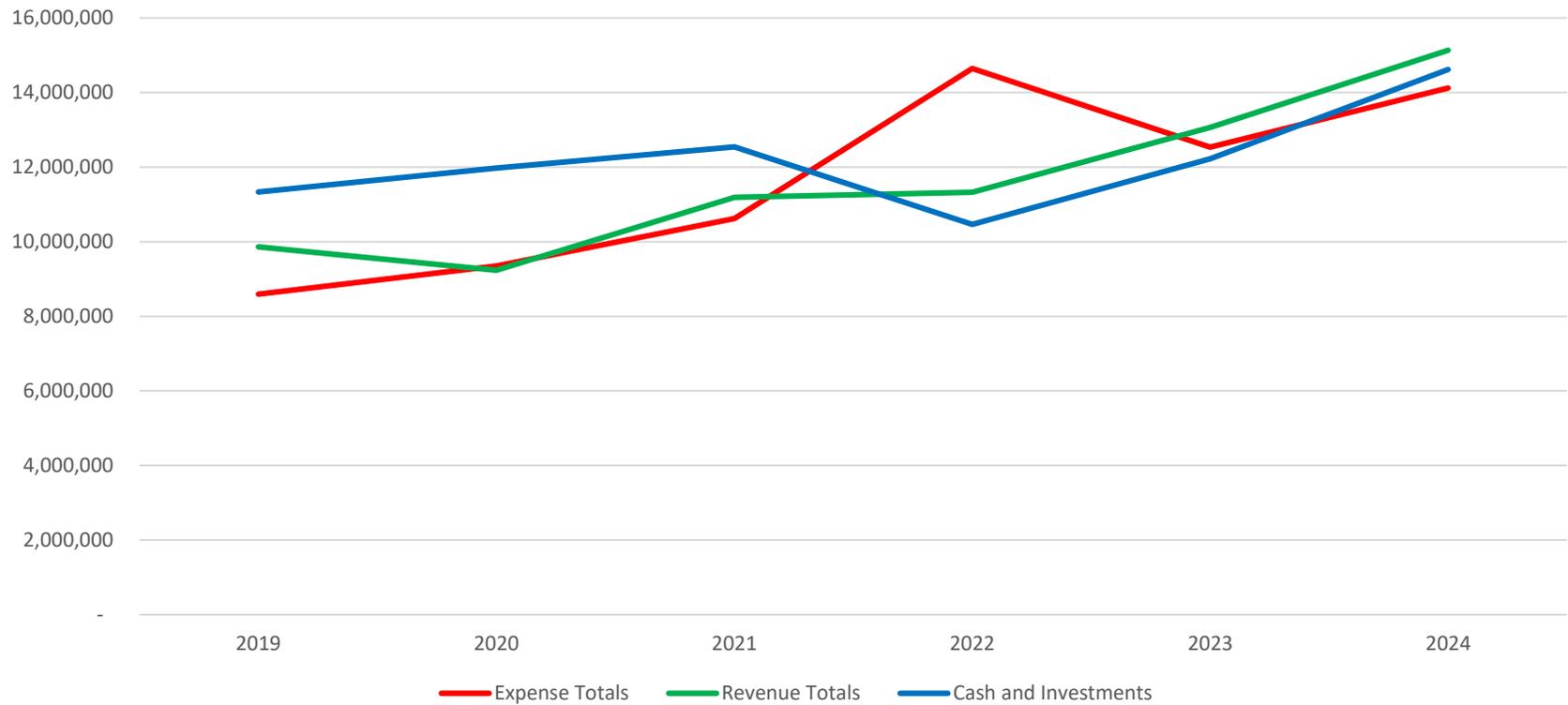
	Budget	Actual	% of Budget
009 - Commissioners	491,325	278,144	56.6%
010 - General Government	95,742	42,358	44.2%
012 - Admin Services	489,461	279,334	57.1%
013- Human Resources	376,536	211,646	56.2%
020 - Superior Court	219,271	129,073	58.9%
030- District Court	842,950	471,750	56.0%
031-Probation	454,219	202,021	44.5%
040- Clerk	374,791	216,811	57.8%
050 - Treasurer	626,244	279,437	44.6%
060 - Auditor	835,270	431,115	51.6%
080 - Assessor	606,761	256,883	42.3%
100 - Prosecuting Attorney	1,128,900	642,210	56.9%
120 - Facilities Management	405,445	223,800	55.2%
140 - Sheriff	4,518,500	2,276,420	50.4%
170 - Juvenile Services	478,495	276,405	57.8%
200 - Weed Control	100,470	56,654	56.4%
220 - Coroner	233,505	91,939	39.4%
240 - County Extension	126,046	57,409	45.5%
260 - Emergency Management	220,661	128,893	58.4%
280 - Public Health	1,219,000	666,714	54.7%
300 - Fair	372,371	183,491	49.3%
310- Parks and Recreation	296,645	161,773	54.5%
320 - Information Technology	541,950	291,776	53.8%
Current Expense Expenditure Totals	15,054,558	7,856,056	52.2%

NON-CURRENT EXPENSE
SALARIES AND BENEFITS BY FUND
As of 07/31/2024 (58.33%)

	Budget	Actual	% of Budget
102 - Building and Development	143,150	81,067	56.6%
103 - Countywide Planning	259,300	147,318	56.8%
104 - Developmental Services	163,580	94,838	58.0%
108-Veterans Relief	36,856	22,036	59.8%
110 - County Road	6,196,700	3,009,622	48.6%
117 - Boating Safety	64,000	26,763	41.8%
122 - Sheriff K-9 Unit	1,000	-	0.0%
123 - Paths and Trails	49,559	22,648	45.7%
126 - Treasurer M&O	5,150	-	0.0%
127 - Quad-City Task Force	78,900	51,788	65.6%
128 - Crime Victims/Witness	178,299	104,797	58.8%
132-Auditor's Document Preservation	-	-	0.0%
134 - Elections Reserve	39,355	23,872	60.7%
135 - Prosecutor STOP Grant	16,119	9,025	56.0%
138 - Federal Equitable Sharing	5,000	-	0.0%
143 - Trial Court Improvement	5,054	3,230	63.9%
144 - Emergency Communication	394,642	243,379	61.7%
146-ARPA	36,953	22,036	59.6%
400 - Solid Waste	1,297,750	559,091	43.1%
410 - Solid Waste Reserve	22,500	-	0.0%
501 - Equipment Rental & Revolving	1,139,100	473,893	41.6%
511 - Unemployment Insurance	10,000	6,148	61.5%
Non-CE Expenditure Totals	10,142,967	4,901,551	48.3%

Cash & Investment Trends - July					
	July 2024	July 2023	July 2022	July 2021	July 2020
001 Current Expense	14,617,912	12,225,684	10,465,025	12,542,924	11,973,130
102 Building & Development	58,430	81,803	84,799	112,275	51,307
103 CW Planning	142,750	154,340	84,886	132,637	110,270
110 County Road	5,303,436	3,264,217	6,148,146	5,004,624	4,307,376
112 Public Facilities	3,033,238	2,196,967	1,745,469	2,327,173	3,828,471
133 Commissioners Special Revenue	285,064	285,064	285,064	342,608	609,664
144 Emergency Communications	1,846,072	1,242,378	865,463	674,557	453,351
146 American Rescue Plan Act	1,440,019	1,928,603	3,041,280	4,866,058	-
100 Special Revenue Other	4,425,435	4,382,495	4,061,340	3,631,347	3,208,413
200 Debt Service	83,536	83,446	83,445	112,364	322,700
300 Capital Projects	1,608,302	1,360,487	1,495,972	2,441,920	1,970,712
400 Solid Waste	2,138,664	3,306,849	3,822,244	2,969,998	3,047,892
410 Solid Waste Reserve	2,505,816	2,290,724	2,095,644	1,932,250	1,771,751
501 ER&R	2,077,277	2,104,061	2,441,953	3,039,997	2,408,360
511 Unemployment	139,805	151,935	153,274	154,071	171,496
515 IT - dissolved 2019	-	-	-	-	-
TOTAL	39,705,756	35,059,053	36,874,004	40,284,803	34,234,893

Current Expense Financial Trends

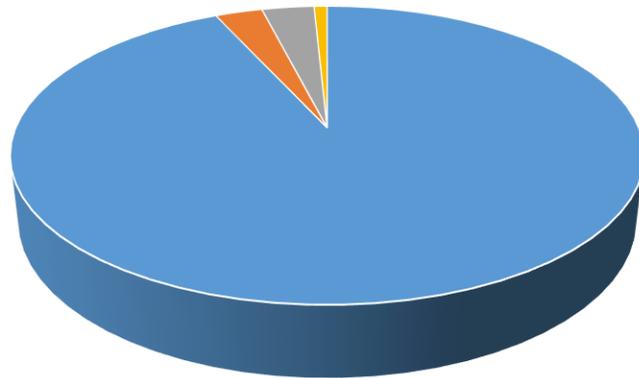


CURRENT EXPENSE/GENERAL FUND
Detail of Grant and Non-Grant Revenue/Expenses
AS OF 09/30/2023 (75%)

Revenue	Actual
Revenue w/o Grants	14,097,030
Federal Grants	434,901
State Grants	481,304
COVID-19 State Grant-Health Dept	120,746
COVID-19 Federal Public Assist Grant-EM	
COVID-19 Federal CARES Grant	
COVID-19 Federal CDBG CARES Grant-Adm Svc	-
Total Revenue	<u><u>15,133,981</u></u>

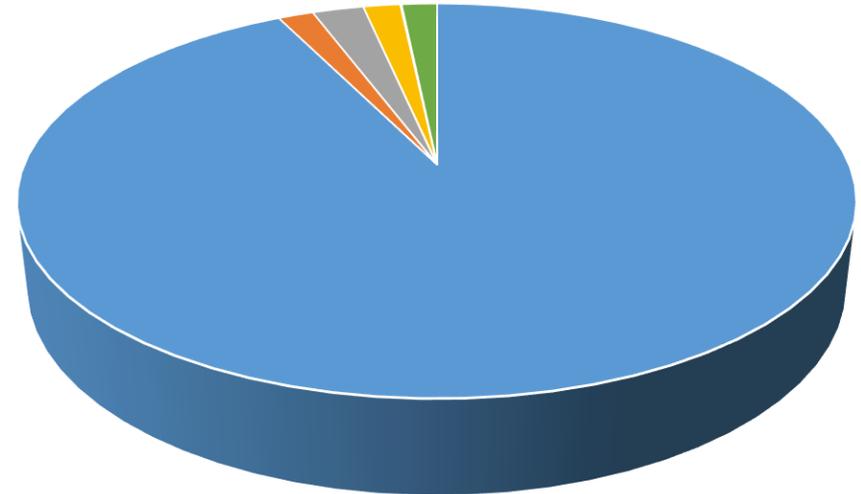
Expenses	Actual	Net Effect
Expenses w/o Grants	13,079,676	1,017,354
Federal Grants	229,218	205,683
State Grants	332,403	148,901
COVID-19 State Grant-Health Dept	240,663	(119,917)
COVID-19 Federal Public Assist Grant-EM	8,385	(8,385)
COVID-19 Federal CARES Grant	229,959	(229,959)
COVID-19 Federal CDBG Grant-Adm Svc	-	-
Total Expenses	<u><u>14,120,304</u></u>	1,013,677

CE Revenue July 2020



- Revenue w/o Grants
- Federal Grants
- State Grants
- COVID-19 State Grant-Health Dept
- COVID-19 Federal Public Assist Grant-EM
- COVID-19 Federal CARES Grant
- COVID-19 Federal CDBG CARES Grant-Adm Svc

CE Expenses July 2020



- Expenses w/o Grants
- Federal Grants
- State Grants
- COVID-19 State Grant-Health Dept
- COVID-19 Federal Public Assist Grant-EM
- COVID-19 Federal CARES Grant
- COVID-19 Federal CDBG Grant-Adm Svc