

WHITMAN COUNTY MONTHLY FINANCIAL REPORT

June 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 06/30/2024 (50%)								
	<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	244,247	261,778	48.27%
General Government	2,890,342	1,005,496	1,884,846	34.79%	4,537,684	2,925,189	1,612,495	64.46%
Administrative Services	859,878	340,360	519,518	39.58%	878,961	460,435	418,526	52.38%
Human Resources	-	-	-	0.00%	382,826	185,863	196,963	48.55%
Superior Court	17,119	17,837	(718)	104.19%	375,521	204,503	171,018	54.46%
District Court	610,400	448,028	162,372	73.40%	925,950	443,957	481,993	47.95%
Probation	403,268	170,103	233,165	42.18%	546,319	213,274	333,045	39.04%
Clerk	128,369	68,028	60,341	52.99%	442,291	219,863	222,428	49.71%
Treasurer	13,798,507	8,135,100	5,663,407	58.96%	689,244	257,983	431,261	37.43%
Auditor	1,136,900	722,590	414,310	63.56%	1,203,560	489,495	714,065	40.67%
Assessor	-	-	-	-	634,661	227,057	407,604	35.78%
Prosecuting Attorney	117,680	55,548	62,132	47.20%	1,191,030	588,507	602,523	49.41%
Facilities Management	-	-	-	0.00%	877,395	413,009	464,386	47.07%
Sheriff	644,250	280,273	363,977	43.50%	5,590,600	2,329,130	3,261,470	41.66%
Juvenile	148,787	84,118	64,669	56.54%	740,933	352,054	388,879	47.51%
Weed	1,485	-	1,485	0.00%	118,780	55,641	63,139	46.84%
Coroner	11,200	12,373	(1,173)	110.47%	319,405	120,914	198,491	37.86%
Extension	300	429	(129)	143.00%	187,966	74,216	113,750	39.48%
Emergency Management	162,500	76,104	86,396	46.83%	344,161	182,970	161,191	53.16%
Health	3,187,752	1,277,785	1,909,967	40.08%	2,778,800	1,276,417	1,502,383	45.93%
Fair	486,924	112,566	374,358	23.12%	853,815	295,438	558,377	34.60%
Parks & Rec	119,000	9,727	109,273	8.17%	501,145	173,976	327,169	34.72%
IT	-	-	-	0.00%	1,189,800	588,911	834,517	49.50%
Ending Fund Balance	-	-	-	0.00%	11,962,775	-	11,962,775	0.00%
TOTALS	37,779,647	12,816,465	24,963,182	33.92%	37,779,647	12,323,049	25,456,598	32.62%
TOTALS w/o Budget Balance	24,724,661	12,816,465	24,963,182	52%	25,816,872	12,323,049	13,493,823	47.73%

**CURRENT EXPENSE & COUNTY-WIDE
CASH AND DEBT
AS OF 06/30/2024 (50%)**

CASH/INVESTMENTS

Current Expense/General Fund

	June 2024	June 2023	June 2022	June 2021	June 2020
Cash	10,586,123	9,831,664	8,653,589	9,664,112	9,533,487
Reserve (Investment)	3,484,029	2,819,029	2,819,029	2,819,029	2,819,029
Total Current Expense Cash & Investments	14,070,152	12,650,693	11,472,618	12,483,141	12,352,516

County-Wide

	June 2024	June 2023	June 2022	June 2021	June 2020
Cash	27,470,023	28,126,530	31,119,724	32,945,603	26,814,056
Investments	12,262,023	11,715,698	7,718,089	7,425,029	8,196,071
Total County-Wide Cash & Investments	39,732,046	39,842,228	38,837,813	40,370,632	35,010,127

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

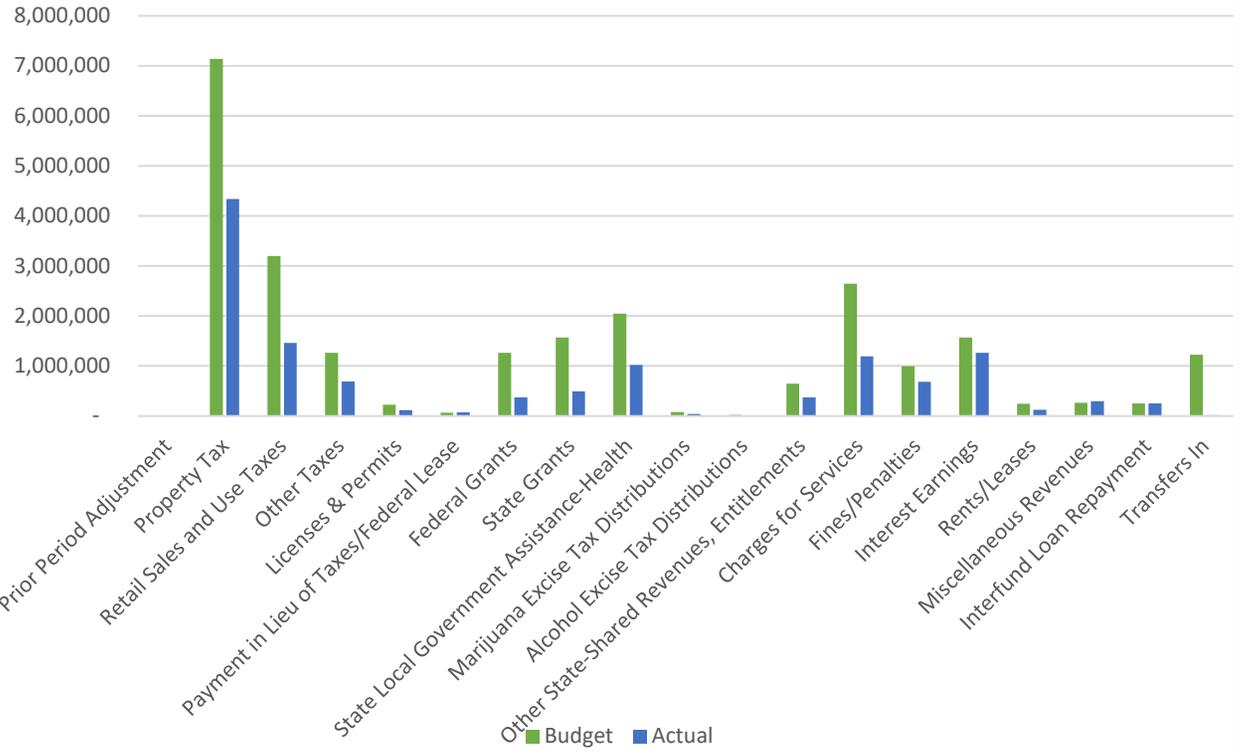
Compensated Balances-County-Wide	\$ 1,175,903	as of 06/30/2024
Landfill Closure and Post Closure	\$ 2,094,801	
Emergency Comm Capital Lease	\$ 394,134	7/20/2025

Total County-Wide Debt	\$ 4,952,757	
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**CURRENT EXPENSE/GENERAL FUND
REVENUES BY CATEGORY
AS OF 06/30/2024 (50%)**

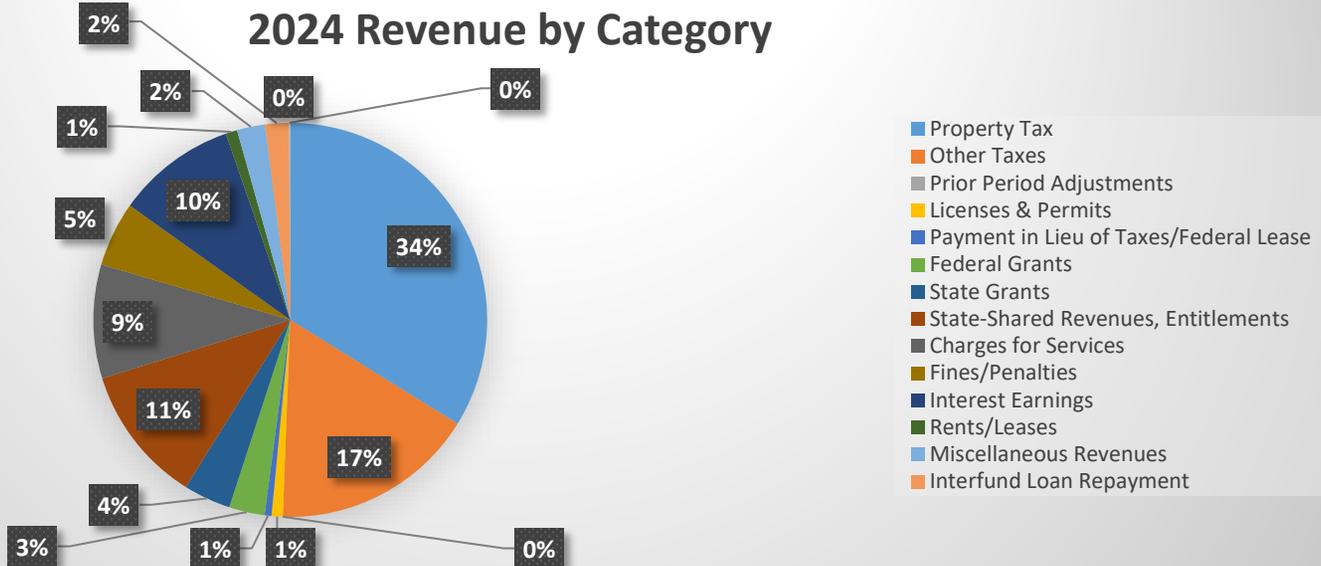
Revenue	Budget	Actual	% received
Beginning Fund Balance	13,054,986	-	0.00%
Prior Period Adjustment	-	-	0.00%
Property Tax	7,140,282	4,336,611	60.73%
Retail Sales and Use Taxes	3,200,000	1,460,050	45.63%
Other Taxes	1,265,000	688,800	54.45%
Licenses & Permits	227,500	118,049	51.89%
Payment in Lieu of Taxes/Federal Lease	68,025	71,919	105.72%
Federal Grants	1,265,867	375,834	29.69%
State Grants	1,570,314	496,375	31.61%
State Local Government Assistance-Health	2,046,835	1,023,196	49.99%
Marijuana Excise Tax Distributions	80,000	44,187	55.23%
Alcohol Excise Tax Distributions	20,000	8,544	42.72%
Other State-Shared Revenues, Entitlements	648,993	373,093	57.49%
Charges for Services	2,644,913	1,196,412	45.23%
Fines/Penalties	994,340	681,978	68.59%
Interest Earnings	1,566,701	1,261,095	80.49%
Rents/Leases	246,000	121,771	49.50%
Miscellaneous Revenues	263,250	294,655	111.93%
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	12,816,465	33.92%
TOTALS LESS BEG. FUND BALANCE	24,724,661	12,816,465	52%

2024 REVENUE - Budget to Actual



**CURRENT EXPENSE/GENERAL FUND
REVENUES BY CATEGORY
AS OF 06/30/2024 (50%)**

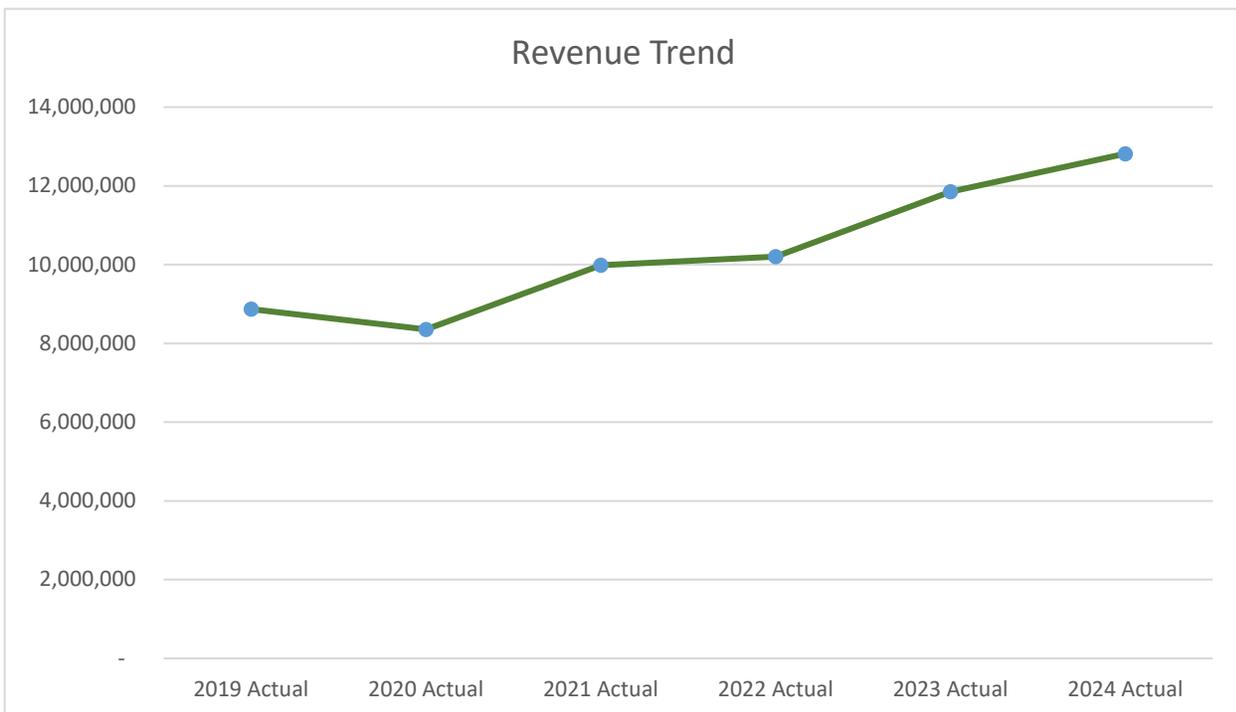
	2024 Actual	2023 Actual	2024 % of 2024 Total	2024 vs 2023 Difference
Property Tax	4,336,611	4,111,960	33.84%	224,651
Other Taxes	2,148,850	2,178,534	16.77%	(29,684)
Prior Period Adjustments	-	-	0.00%	-
Licenses & Permits	118,049	114,302	0.92%	3,747
Payment in Lieu of Taxes/Federal Lease	71,919	120,269	0.56%	(48,350)
Federal Grants	375,834	462,521	2.93%	(86,687)
State Grants	496,375	543,382	3.87%	(47,007)
State-Shared Revenues, Entitlements	1,449,020	1,243,357	11.31%	205,663
Charges for Services	1,196,412	1,046,034	9.33%	150,378
Fines/Penalties	681,978	571,428	5.32%	110,550
Interest Earnings	1,261,095	1,063,438	9.84%	197,657
Rents/Leases	121,771	100,221	0.95%	21,550
Miscellaneous Revenues	294,655	39,344	2.30%	255,311
Interfund Loan Repayment	250,175	249,825	1.95%	350
Transfers In	13,721	10,563	0.11%	3,158
Insurance Recoveries	-	-	0.00%	-
Total CE/General Fund Revenue	12,816,465	11,855,178	100.00%	961,287



Current Expense

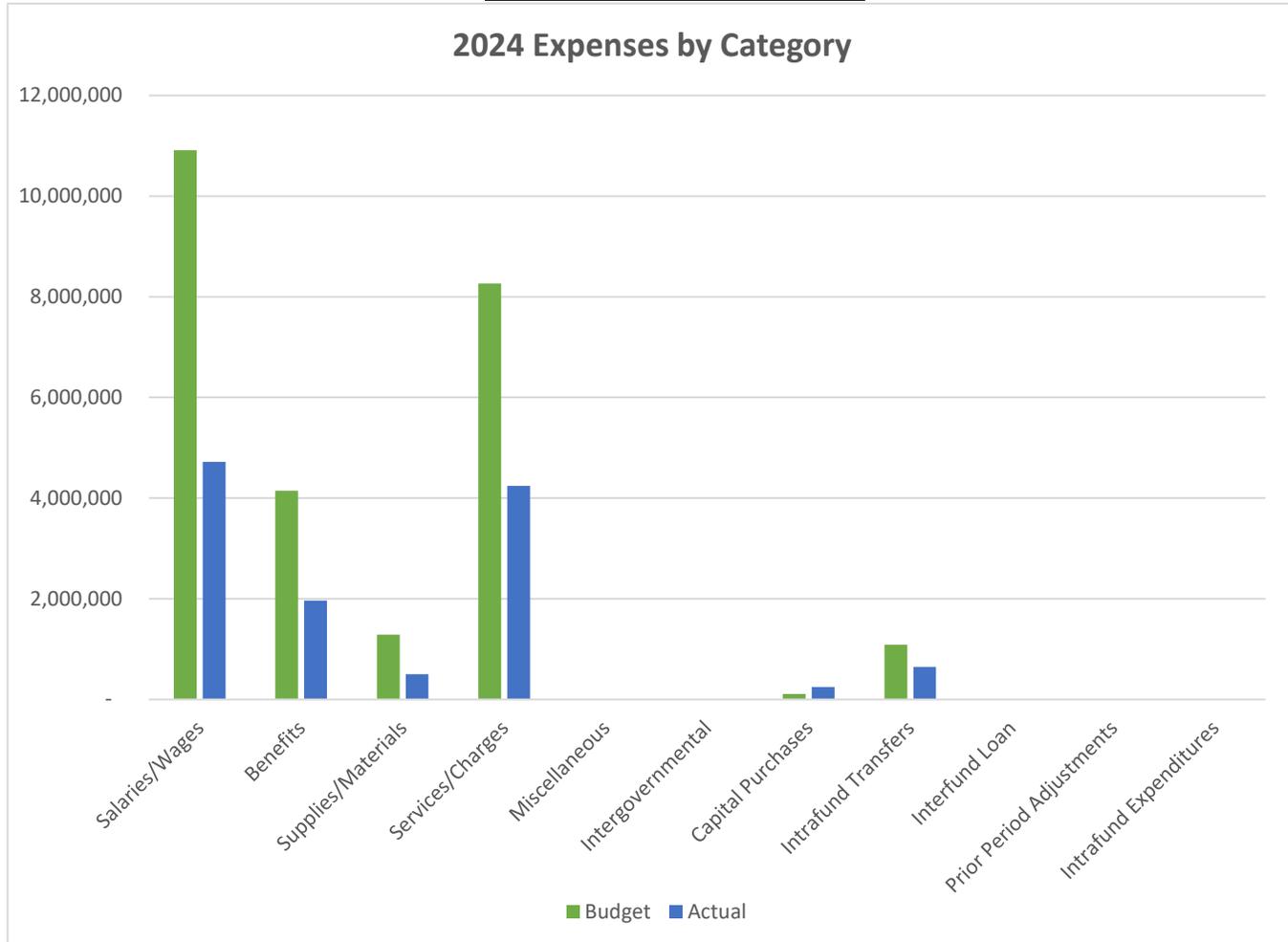
Revenue Trend as of 6/30/24

	2019	2020	2021	2022	2023	2024
	Actual	Actual	Actual	Actual	Actual	Actual
Prior Period Adjustment	184,172	-	3,464	-	-	-
Property Tax	3,838,226	3,752,995	4,033,161	4,317,618	4,111,960	4,336,611
Retail Sales and Use Tax	984,723	1,047,927	1,089,082	1,309,635	1,485,655	1,460,050
Other Taxes	488,608	526,493	502,234	618,158	692,879	688,800
Licenses & Permits	106,283	106,080	104,182	105,815	114,302	118,049
Payment in Lieu of Taxes	1,120	61,486	62,378	63,814	120,269	71,919
Federal Grants	182,316	246,416	1,575,781	377,563	462,521	375,834
State Grants	197,254	296,010	389,705	341,948	543,382	496,375
State Local Government	94,678	173,677	144,678	405,677	865,678	1,023,196
Marijuana Excise Tax	31,845	32,320	30,133	36,071	40,483	44,187
Alcohol Excise Tax	7,407	7,660	9,772	9,008	9,006	8,544
Other State-Shared Rev.	305,224	318,253	276,697	336,553	328,190	373,093
Charges for Services	702,765	955,054	890,074	1,026,874	1,046,034	1,196,412
Fines/Penalties	635,189	463,361	495,938	347,585	571,428	681,978
Interest Earnings	632,572	261,774	148,024	104,647	1,063,438	1,261,095
Rents/Leases	28,416	21,241	34,143	98,012	100,221	121,771
Miscellaneous Revenues	25,583	21,089	22,020	301,193	39,344	294,655
Interfund Loan Repayme	-	-	-	249,476	249,825	250,175
Transfers In	422,275	63,354	177,677	156,242	10,563	13,721
Insurance Recoveries					-	-
Total General Fund Rev.	8,868,656	8,355,190	9,989,143	10,205,889	11,855,178	12,816,465



**CURRENT EXPENSE/GENERAL FUND
EXPENSES BY CATEGORY
AS OF 06/30/2024 (50%)**

Expenses	Budget	Actual	% spent
Salaries/Wages	10,910,641	4,723,072	43.29%
Benefits	4,143,917	1,961,493	47.33%
Supplies/Materials	1,289,975	499,014	38.68%
Services/Charges	8,265,297	4,242,160	51.32%
Miscellaneous	11,000	786	7.15%
Intergovernmental	600	-	0.00%
Capital Purchases	110,000	249,543	226.86%
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	12,323,049	32.62%
TOTAL less End. Fund Balance	25,816,872	12,323,049	47.73%

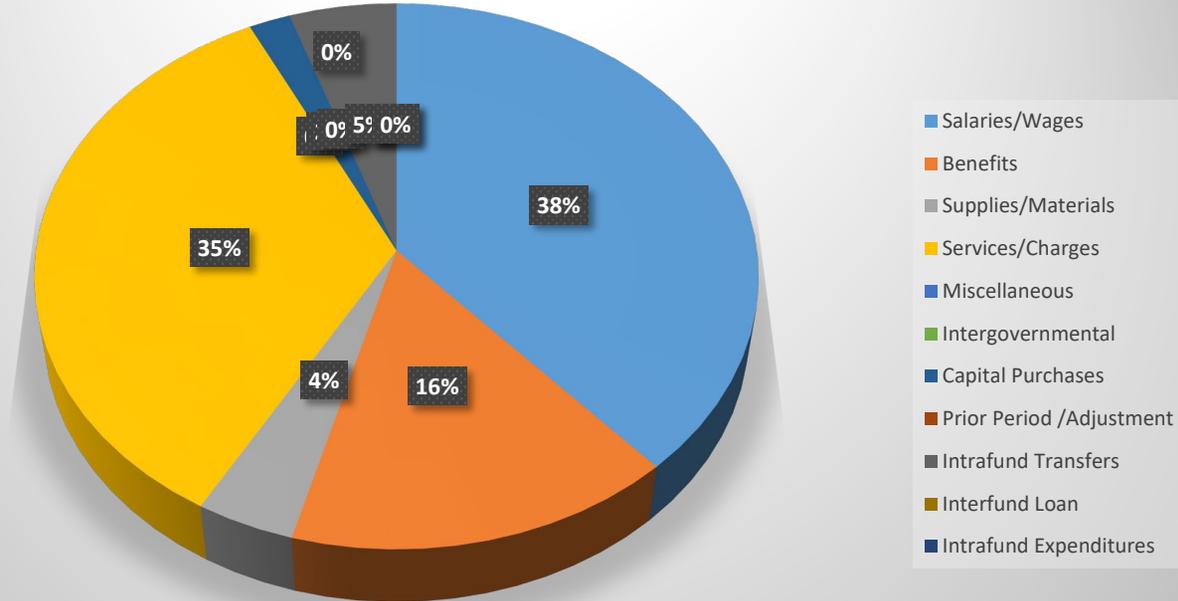


CURRENT EXPENSE/GENERAL FUND

EXPENSES BY OBJECT CODE AS OF 06/30/2024 (50%)

Expenses	2024 Actual	2023 Actual	2024 % of 2024 Total	2024 vs 2023 Difference	2024 vs 2023 % increase/decrease
Salaries/Wages	4,723,072	4,408,423	38.33%	314,649	7%
Benefits	1,961,493	1,751,849	15.92%	209,644	12%
Supplies/Materials	499,014	491,382	4.05%	7,632	2%
Services/Charges	4,242,160	3,488,274	34.42%	753,886	22%
Miscellaneous	786	12,572	0.01%	(11,786)	-94%
Intergovernmental	-	10,000	0.00%	(10,000)	0%
Capital Purchases	249,543	87,048	2.03%	162,495	0%
Prior Period /Adjustment	-	-	0.00%	-	0%
Intrafund Transfers	646,981	651,891	5.25%	(4,910)	-1%
Interfund Loan	-	-	0.00%	-	0%
Intrafund Expenditures	-	-	0.00%	-	0%
Total CE/General Fund Expenses	12,323,049	10,901,439	100%	1,421,610	13%

2024 Expenses by Object Code

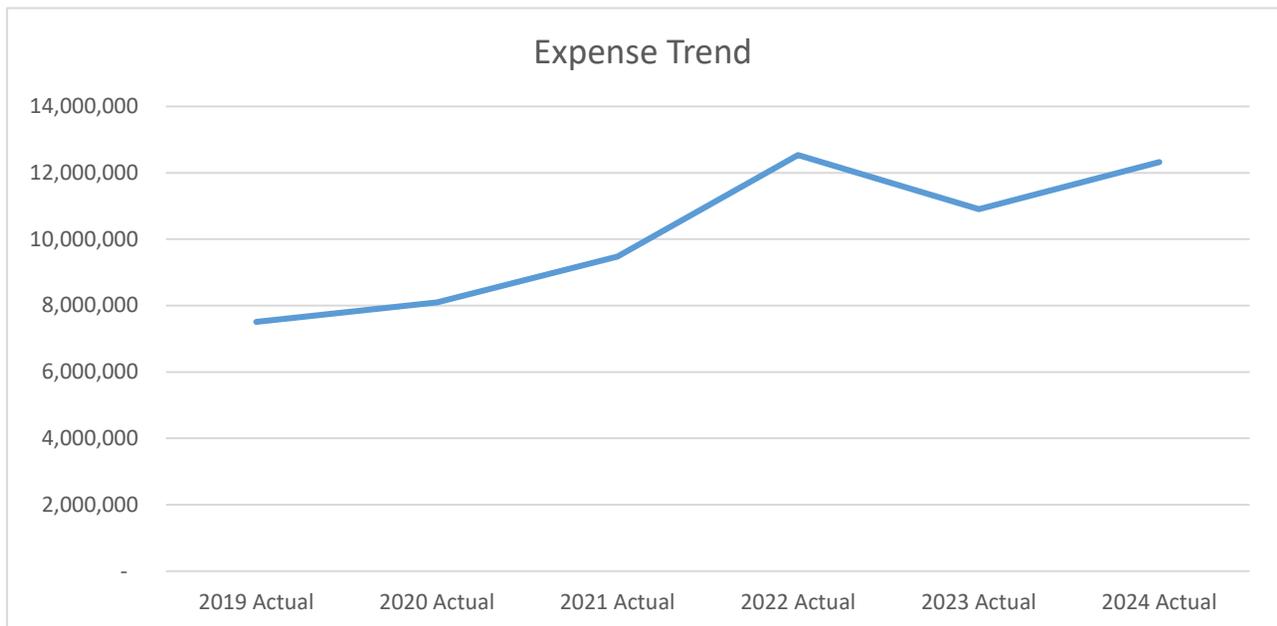


**CURRENT EXPENSE/GENERAL FUND
EXPENSES BY OBJECT CODE DETAIL
AS OF 06/30/2024 (50%)**

	Budget	Actual	% of Budget	% of Total Actual
Salaries/Wages	10,571,612	4,595,334	43%	37.29%
Salaries /Wages- Overtime	339,029	127,738	38%	1.04%
Benefits	4,143,917	1,961,493	47%	15.92%
Operating Supplies/Materials	676,525	291,753	43%	2.37%
Fuel	209,050	61,541	29%	0.50%
Items Purchased for Inventory or Resale	17,830	6,952	39%	0.06%
Small Tools & Equipment	386,570	138,769	36%	1.13%
Services/Professional Services	5,196,933	2,087,819	40%	16.94%
Communications	298,450	98,421	33%	0.80%
Travel	167,250	47,163	28%	0.38%
Advertising	40,335	10,512	26%	0.09%
Rentals & Leases	307,830	161,905	53%	1.31%
Insurance/Bonds	1,700,375	1,518,857	89%	12.33%
Public Utilities	308,000	166,300	54%	1.35%
Repairs & Maintenance	246,124	151,182	61%	1.23%
Miscellaneous	11,000	786	7%	0.01%
Intergovernmental Services/Payments	600	-	0%	0.00%
Intrafund Transfers	1,084,942	646,981		5.25%
Interfund Loan	-	-	0%	0.00%
Capital Outlay	110,000	249,543	227%	2.03%
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	12,323,049	33%	100.00%
Current Expense Less End. Fund Bal.	25,816,872	12,323,049	48%	

Current Expense Expense Trend as of 6/30/24

	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual
Salaries/Wages	3,259,813	3,520,497	3,490,075	3,715,848	4,313,454	4,595,334
Salaries /Wages- OT	62,074	53,624	96,932	111,292	94,969	127,738
Benefits	1,287,687	1,420,964	1,413,391	1,462,214	1,751,849	1,961,493
Operating Sup./Mat.	190,752	215,268	124,378	192,490	279,833	291,753
Fuel	44,466	34,980	38,278	53,597	57,836	61,541
Items for Inv. or Resale	9,634	10,647	2,710	5,296	7,050	6,952
Small Tools & Equip.	54,492	89,939	127,259	99,286	146,663	138,769
Services/Prof. Srv.	886,667	1,003,177	1,519,940	1,558,809	1,826,297	2,087,819
Communications	95,911	81,639	62,820	88,255	114,313	98,421
Travel	55,936	16,207	6,255	24,738	35,211	47,163
Advertising	12,366	4,427	23,639	12,110	7,212	10,512
Rentals & Leases	133,743	129,728	132,864	199,116	132,416	161,905
Insurance/Bonds	547,489	632,114	711,991	854,707	1,013,895	1,518,857
Public Utilities	112,436	114,745	118,016	119,747	150,461	166,300
Repairs & Maint.	105,810	108,036	134,789	81,138	208,469	151,182
Miscellaneous	248	953	1,189	228,283	12,572	786
Intergov. Services	78,498	47,483	-	-	-	-
Interfund Transfers	446,889	603,889	1,470,000	200,000	10,000	-
Intrafund Transfers	-	-	-	3,382,874	651,891	646,981
Interfund Loan	125,000	-	-	137,973	-	-
Capital Outlay	74	5,967	-	2,603	87,048	249,543
Prior Period Adj.	516	-	5,181	6,626	-	-
Intrafund Payments	50	-	80	-	-	-
Current Expense Totals	7,510,551	8,094,284	9,479,787	12,537,002	10,901,439	12,323,049



**CURRENT EXPENSE/GENERAL FUND
SALARIES AND BENEFITS BY DEPARTMENT
AS OF 06/30/2024 (50%)**

	Budget	Actual	% of Budget
009 - Commissioners	491,325	239,072	48.7%
010 - General Government	95,742	34,342	35.9%
012 - Admin Services	489,461	238,552	48.7%
013- Human Resources	376,536	180,736	48.0%
020 - Superior Court	219,271	111,660	50.9%
030- District Court	842,950	394,066	46.7%
031-Probation	454,219	176,835	38.9%
040- Clerk	374,791	187,308	50.0%
050 - Treasurer	626,244	236,970	37.8%
060 - Auditor	835,270	368,310	44.1%
080 - Assessor	606,761	215,472	35.5%
100 - Prosecuting Attorney	1,128,900	547,538	48.5%
120 - Facilities Management	405,445	191,515	47.2%
140 - Sheriff	4,518,500	1,932,447	42.8%
170 - Juvenile Services	478,495	235,987	49.3%
200 - Weed Control	100,470	49,063	48.8%
220 - Coroner	233,505	78,567	33.6%
240 - County Extension	126,046	49,609	39.4%
260 - Emergency Management	220,661	110,707	50.2%
280 - Public Health	1,219,000	566,776	46.5%
300 - Fair	372,371	154,543	41.5%
310- Parks and Recreation	296,645	134,216	45.2%
320 - Information Technology	541,950	250,274	46.2%
Current Expense Expenditure Totals	15,054,558	6,684,565	44.4%

**NON-CURRENT EXPENSE
SALARIES AND BENEFITS BY FUND
As of 06/30/2024 (50%)**

	Budget	Actual	% of Budget
102 - Building and Development	143,150	69,799	48.8%
103 - Countywide Planning	259,300	127,401	49.1%
104 - Developmental Services	163,580	81,310	49.7%
108-Veterans Relief	36,856	18,938	51.4%
110 - County Road	6,196,700	2,551,161	41.2%
117 - Boating Safety	64,000	10,802	16.9%
122 - Sheriff K-9 Unit	1,000	-	0.0%
123 - Paths and Trails	49,559	19,047	38.4%
126 - Treasurer M&O	5,150	-	0.0%
127 - Quad-City Task Force	78,900	45,134	57.2%
128 - Crime Victims/Witness	178,299	90,098	50.5%
132-Auditor's Document Preservation	-	-	0.0%
134 - Elections Reserve	39,355	20,654	52.5%
135 - Prosecutor STOP Grant	16,119	7,625	47.3%
138 - Federal Equitable Sharing	5,000	-	0.0%
143 - Trial Court Improvement	5,054	1,184	23.4%
144 - Emergency Communication	394,642	207,585	52.6%
146-ARPA	36,953	18,938	51.2%
400 - Solid Waste	1,297,750	465,776	35.9%
410 - Solid Waste Reserve	22,500	-	0.0%
501 - Equipment Rental & Revolving	1,139,100	404,934	35.5%
511 - Unemployment Insurance	10,000	6,148	61.5%
Non-CE Expenditure Totals	10,142,967	4,146,534	40.9%

Cash & Investment Trends - June					
	June 2024	June 2023	June 2022	June 2021	June 2020
001 Current Expense	14,070,152	12,650,693	11,472,618	12,483,141	12,352,516
102 Building & Development	59,842	77,544	77,805	117,963	55,638
103 CW Planning	161,579	65,876	125,341	158,159	26,944
110 County Road	6,131,607	7,442,946	6,383,451	5,494,132	4,616,175
112 Public Facilities	2,952,907	2,125,149	1,670,760	2,273,856	3,764,613
133 Commissioners Special Revenue	285,064	285,011	285,064	342,608	609,664
144 Emergency Communications	1,954,218	1,688,141	1,059,315	826,727	877,871
146 American Rescue Plan Act	1,470,724	1,931,320	3,573,073	4,866,058	-
100 Special Revenue Other	4,364,438	4,405,390	3,988,418	3,486,108	3,074,090
200 Debt Service	83,536	83,446	83,445	112,364	322,700
300 Capital Projects	1,616,678	1,401,130	1,565,463	2,456,988	1,744,470
400 Solid Waste	2,111,725	3,335,618	4,060,982	2,839,955	3,191,456
410 Solid Waste Reserve	2,492,919	2,277,267	2,078,770	1,913,376	1,759,632
501 ER&R	1,836,853	1,920,762	2,260,021	2,845,126	2,442,862
511 Unemployment	139,804	151,935	153,287	154,071	171,496
515 IT - dissolved 2019	-	-	-	-	-
TOTAL	39,732,046	39,842,228	38,837,813	40,370,632	35,010,127

Current Expense Financial Trends

