

WHITMAN COUNTY MONTHLY FINANCIAL REPORT

May 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 05/31/2024 (41.6%)								
	<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	204,383	301,642	40.39%
General Government	2,890,342	842,702	2,047,640	29.16%	4,462,684	2,859,500	1,603,184	64.08%
Administrative Services	859,878	337,250	522,628	39.22%	878,961	416,857	462,104	47.43%
Human Resources	-	-	-	0.00%	382,826	153,877	228,949	40.20%
Superior Court	17,119	17,837	(718)	104.19%	320,521	174,073	146,448	54.31%
District Court	610,400	380,050	230,350	62.26%	925,950	365,354	560,596	39.46%
Probation	403,268	165,023	238,245	40.92%	546,319	172,345	373,974	31.55%
Clerk	126,369	60,196	66,173	47.64%	393,707	188,480	205,227	47.87%
Treasurer	13,798,507	7,368,364	6,430,143	53.40%	689,244	213,265	475,979	30.94%
Auditor	974,560	678,855	295,705	69.66%	1,199,147	422,874	776,273	35.26%
Assessor	-	-	-	-	634,661	180,740	453,921	28.48%
Prosecuting Attorney	117,680	46,190	71,490	39.25%	1,191,030	474,317	716,713	39.82%
Facilities Management	-	-	-	0.00%	877,395	347,102	530,293	39.56%
Sheriff	644,250	212,389	431,861	32.97%	5,590,600	1,889,401	3,701,199	33.80%
Juvenile	148,787	53,102	95,685	35.69%	740,933	291,936	448,997	39.40%
Weed	1,485	-	1,485	0.00%	118,780	46,417	72,363	39.08%
Coroner	11,200	12,373	(1,173)	110.47%	319,405	103,249	216,156	32.33%
Extension	300	133	167	44.33%	187,966	55,667	132,299	29.62%
Emergency Management	162,500	37,282	125,218	22.94%	344,161	159,064	185,097	46.22%
Health	2,384,252	1,233,843	1,150,409	51.75%	2,258,000	929,470	1,328,530	41.16%
Fair	471,800	105,403	366,397	22.34%	838,691	176,204	662,487	21.01%
Parks & Rec	119,000	6,875	112,125	5.78%	501,145	141,087	360,058	28.15%
IT	-	-	-	0.00%	1,189,800	482,700	834,517	40.57%
Ending Fund Balance	-	-	-	0.00%	11,962,775	-	11,962,775	0.00%
TOTALS	37,060,726	11,557,867	25,502,859	31.19%	37,060,726	10,448,362	26,612,364	28.19%
TOTALS w/o Budget Balance	23,741,697	11,557,867	25,502,859	49%	25,097,951	10,448,362	14,649,589	41.63%

**CURRENT EXPENSE & COUNTY-WIDE
CASH AND DEBT
AS OF 05/31/2024 (41.6%)**

CASH/INVESTMENTS

Current Expense/General Fund

	May 2024	May 2023	May 2022	May 2021	May 2020
Cash	11,202,212	10,415,365	9,121,831	10,005,010	9,929,348
Reserve (Investment)	3,484,029	2,819,029	2,819,029	2,819,029	2,819,029
Total Current Expense Cash & Investments	14,686,241	13,234,394	11,940,860	12,824,039	12,748,377

County-Wide

	May 2024	May 2023	May 2022	May 2021	May 2020
Cash	28,606,846	31,928,434	28,721,901	35,728,499	26,811,133
Investments	12,311,333	8,670,200	7,700,169	7,517,411	8,433,282
Total County-Wide Cash & Investments	40,918,179	40,598,634	36,422,070	43,245,910	35,244,415

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

Revenue Obligations

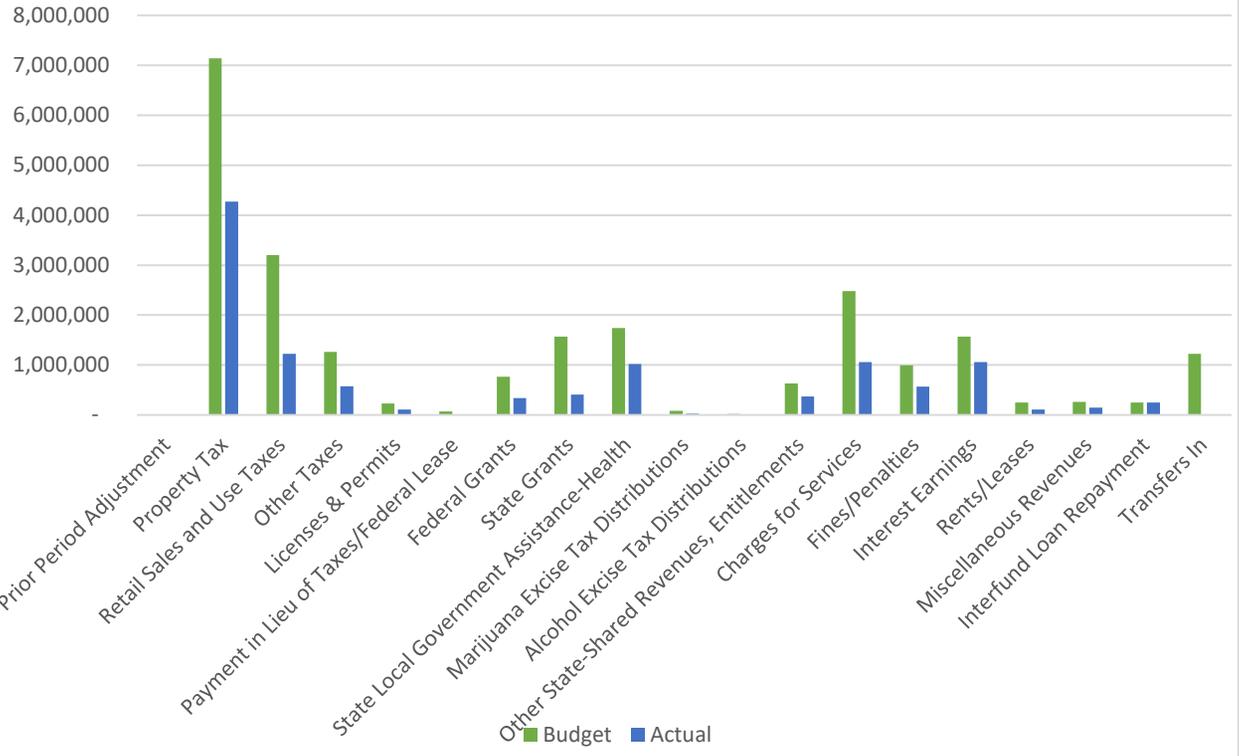
Compensated Balances-County-Wide	\$ 1,181,670	as of 05/31/2024
Landfill Closure and Post Closure	\$ 2,094,801	
Emergency Comm Capital Lease	\$ 394,134	7/20/2025

Total County-Wide Debt	\$ 4,958,524	
-------------------------------	---------------------	--

**CURRENT EXPENSE/GENERAL FUND
REVENUES BY CATEGORY
AS OF 05/31/2024 (41.6%)**

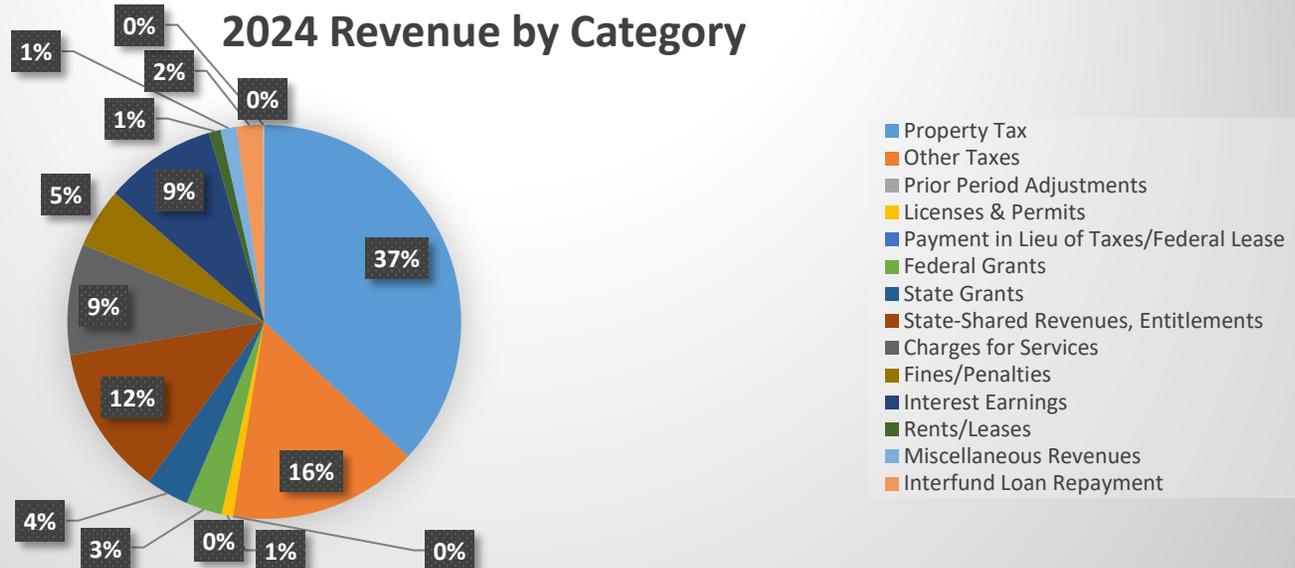
Revenue	Budget	Actual	% received
Beginning Fund Balance	13,319,029	-	0.00%
Prior Period Adjustment	-	-	0.00%
Property Tax	7,140,282	4,271,819	59.83%
Retail Sales and Use Taxes	3,200,000	1,224,475	38.26%
Other Taxes	1,265,000	576,313	45.56%
Licenses & Permits	227,500	109,370	48.07%
Payment in Lieu of Taxes/Federal Lease	68,025	18	0.03%
Federal Grants	765,867	340,968	44.52%
State Grants	1,570,314	409,090	26.05%
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	367,601	57.99%
Charges for Services	2,482,573	1,055,581	42.52%
Fines/Penalties	994,340	565,230	56.84%
Interest Earnings	1,566,701	1,058,201	67.54%
Rents/Leases	246,000	110,552	44.94%
Miscellaneous Revenues	263,250	149,671	56.86%
Interfund Loan Repayment	250,175	250,175	100.00%
Transfers In	1,224,466	12,694	1.04%
Insurance Recoveries	-	-	-
Total CE/General Fund Revenue	37,060,726	11,557,867	31.19%
TOTALS LESS BEG. FUND BALANCE	23,741,697	11,557,867	49%

2024 REVENUE - Budget to Actual



**CURRENT EXPENSE/GENERAL FUND
REVENUES BY CATEGORY
AS OF 05/31/2024 (41.6%)**

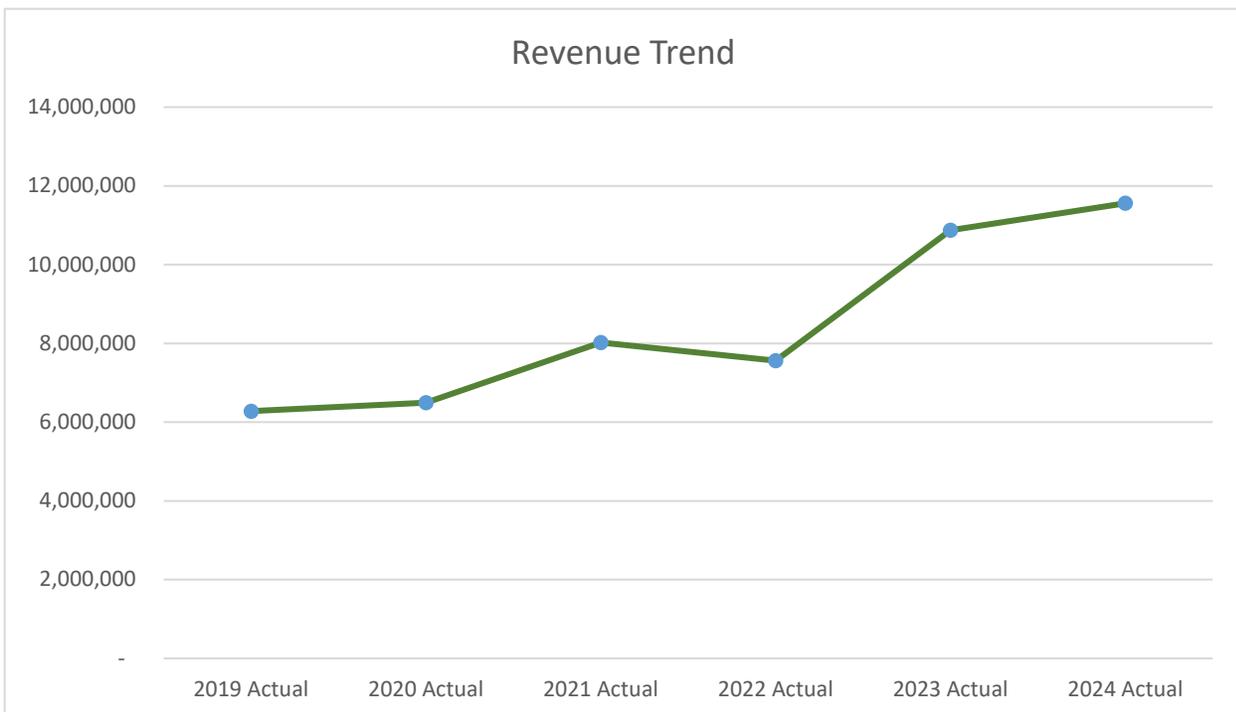
	2024 Actual	2023 Actual	2024 % of 2024 Total	2024 vs 2023 Difference
Property Tax	4,271,819	4,034,026	36.96%	237,793
Other Taxes	1,800,788	1,856,617	15.58%	(55,829)
Prior Period Adjustments	-	-	0.00%	-
Licenses & Permits	109,370	98,154	0.95%	11,216
Payment in Lieu of Taxes/Federal Lease	18	52,975	0.00%	(52,957)
Federal Grants	340,968	436,324	2.95%	(95,356)
State Grants	409,090	506,679	3.54%	(97,589)
State-Shared Revenues, Entitlements	1,423,710	1,218,152	12.32%	205,558
Charges for Services	1,055,581	938,577	9.13%	117,004
Fines/Penalties	565,230	459,726	4.89%	105,504
Interest Earnings	1,058,201	877,915	9.16%	180,286
Rents/Leases	110,552	81,074	0.96%	29,478
Miscellaneous Revenues	149,671	54,625	1.29%	95,046
Interfund Loan Repayment	250,175	249,825	2.16%	350
Transfers In	12,694	10,563	0.11%	2,131
Insurance Recoveries	-	-	0.00%	-
Total CE/General Fund Revenue	11,557,867	10,875,232	100.00%	682,635



Current Expense

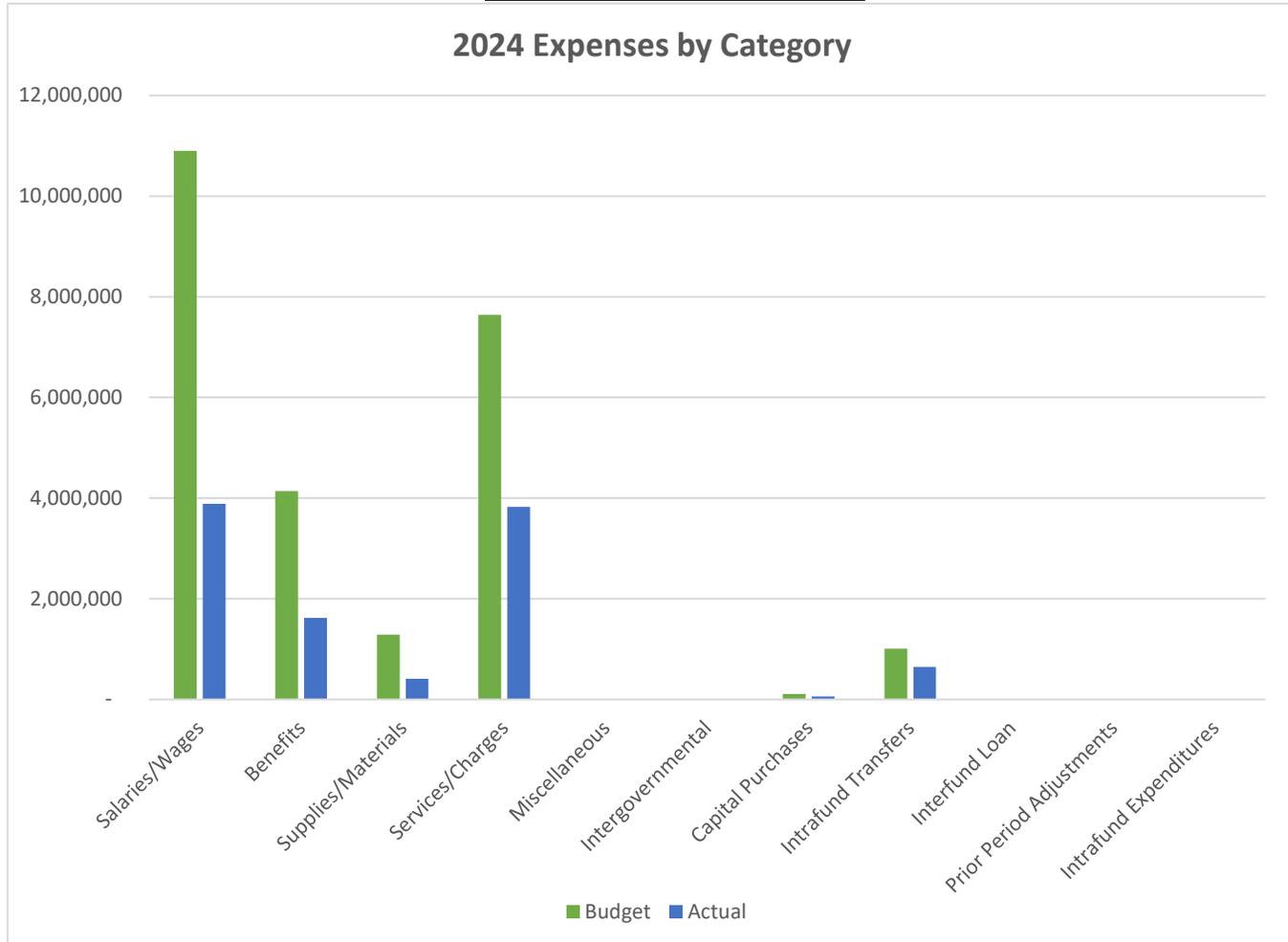
Revenue Trend as of 5/31/24

	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	4,034,026	4,271,819
Retail Sales and Use Tax	667,679	709,714	691,651	865,261	1,268,717	1,224,475
Other Taxes	337,082	360,880	299,274	395,833	587,900	576,313
Licenses & Permits	89,344	95,487	81,823	82,531	98,154	109,370
Payment in Lieu of Taxes	-	1,105	1,154	17	52,975	18
Federal Grants	143,772	161,300	1,439,873	249,923	436,324	340,968
State Grants	122,786	229,817	242,165	265,223	506,679	409,090
State Local Government	94,677	173,677	144,678	405,677	865,678	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	322,668	367,601
Charges for Services	470,412	729,248	659,021	755,600	938,577	1,055,581
Fines/Penalties	406,853	291,158	320,238	216,291	459,726	565,230
Interest Earnings	400,307	204,635	127,032	46,070	877,915	1,058,201
Rents/Leases	9,689	15,943	10,998	58,888	81,074	110,552
Miscellaneous Revenues	6,891	18,383	9,690	97,976	54,625	149,671
Interfund Loan Repayme	-	-	-	-	249,825	250,175
Transfers In	-	58,912	169,105	120,749	10,563	12,694
Insurance Recoveries	-	-	-	-	-	-
Total General Fund Rev.	6,280,054	6,493,848	8,024,482	7,558,463	10,875,232	11,557,867



CURRENT EXPENSE/GENERAL FUND EXPENSES BY CATEGORY AS OF 05/31/2024 (41.6%)

Expenses	Budget	Actual	% spent
Salaries/Wages	10,897,169	3,889,455	35.69%
Benefits	4,143,592	1,620,718	39.11%
Supplies/Materials	1,284,675	408,629	31.81%
Services/Charges	7,640,473	3,823,844	50.05%
Miscellaneous	11,000	621	5.65%
Intergovernmental	600	-	0.00%
Capital Purchases	110,000	58,114	52.83%
Intrafund Transfers	1,009,942	646,981	64.06%
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	10,448,362	28.19%
TOTAL less End. Fund Balance	25,097,951	10,448,362	41.63%

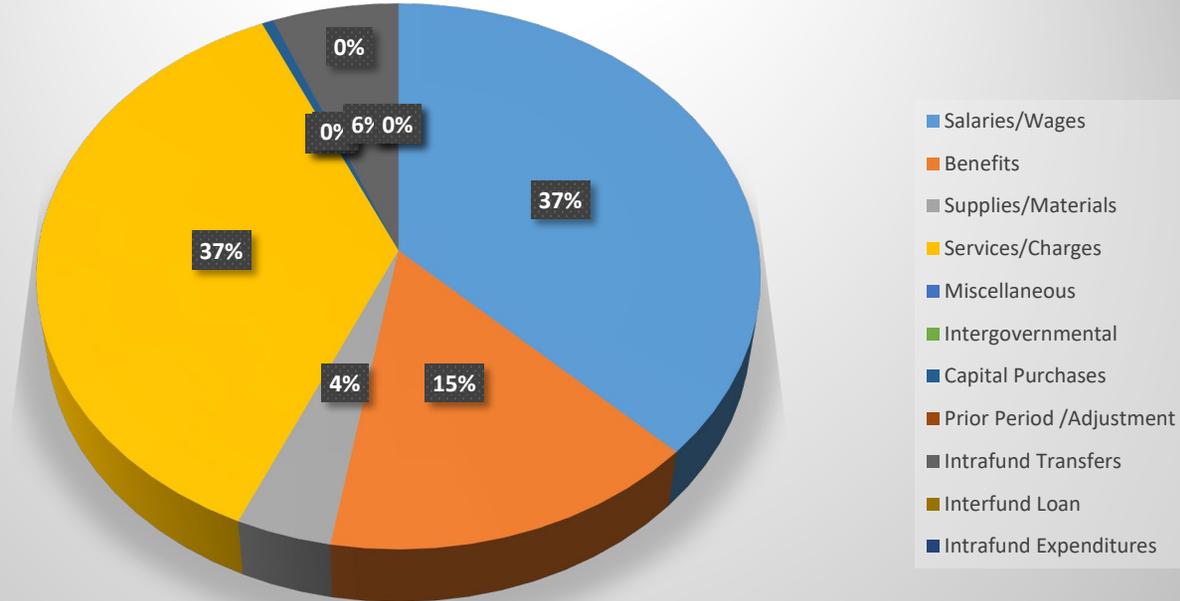


CURRENT EXPENSE/GENERAL FUND

EXPENSES BY OBJECT CODE AS OF 05/31/2024 (41.6%)

Expenses	2024 Actual	2023 Actual	2024 % of 2024 Total	2024 vs 2023 Difference	2024 vs 2023 % increase/decrease
Salaries/Wages	3,889,455	3,650,274	37.23%	239,181	7%
Benefits	1,620,718	1,452,437	15.51%	168,281	12%
Supplies/Materials	408,629	418,140	3.91%	(9,511)	-2%
Services/Charges	3,823,844	3,095,557	36.60%	728,287	24%
Miscellaneous	621	12,605	0.01%	(11,984)	-95%
Intergovernmental	-	10,000	0.00%	(10,000)	0%
Capital Purchases	58,114	46,887	0.56%	11,227	0%
Prior Period /Adjustment	-	-	0.00%	-	0%
Intrafund Transfers	646,981	651,891	6.19%	(4,910)	-1%
Interfund Loan	-	-	0.00%	-	0%
Intrafund Expenditures	-	-	0.00%	-	0%
Total CE/General Fund Expenses	10,448,362	9,337,791	100%	1,110,571	12%

2024 Expenses by Object Code

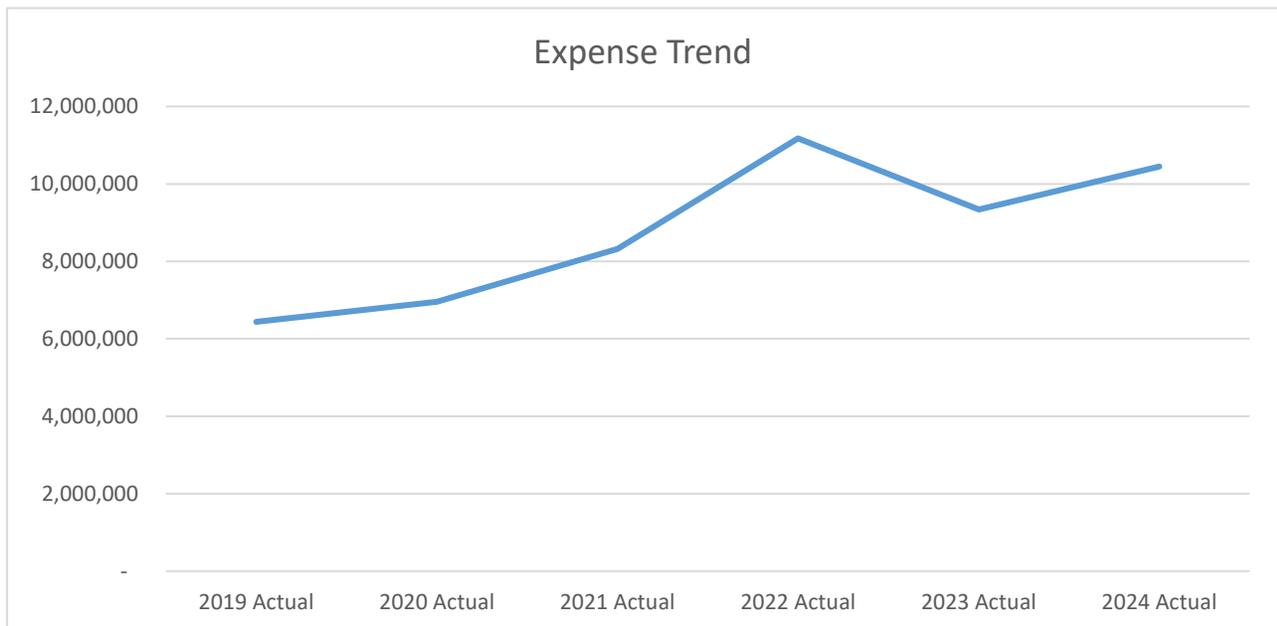


**CURRENT EXPENSE/GENERAL FUND
EXPENSES BY OBJECT CODE DETAIL
AS OF 05/31/2024 (41.6%)**

	Budget	Actual	% of Budget	% of Total Actual
Salaries/Wages	10,562,940	3,782,710	36%	36.20%
Salaries /Wages- Overtime	334,229	106,745	32%	1.02%
Benefits	4,143,592	1,620,718	39%	15.51%
Operating Supplies/Materials	674,225	235,696	35%	2.26%
Fuel	209,050	48,863	23%	0.47%
Items Purchased for Inventory or Resale	17,830	3,485	20%	0.03%
Small Tools & Equipment	383,570	120,584	31%	1.15%
Services/Professional Services	4,608,433	1,851,004	40%	17.72%
Communications	298,450	68,985	23%	0.66%
Travel	147,250	35,494	24%	0.34%
Advertising	40,335	9,434	23%	0.09%
Rentals & Leases	306,630	133,724	44%	1.28%
Insurance/Bonds	1,700,375	1,515,250	89%	14.50%
Public Utilities	308,000	142,468	46%	1.36%
Repairs & Maintenance	231,000	67,486	29%	0.65%
Miscellaneous	11,000	621	6%	0.01%
Intergovernmental Services/Payments	600	-	0%	0.00%
Intrafund Transfers	12,972,717	646,981		6.19%
Interfund Loan	-	-	0%	0.00%
Capital Outlay	110,000	58,114	53%	0.56%
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	10,448,362	28%	100.00%
Current Expense Less End. Fund Bal.	37,060,726	10,448,362	28%	

Current Expense Expense Trend as of 5/31/24

	2019	2020	2021	2022	2023	2024
	Actual	Actual	Actual	Actual	Actual	Actual
Salaries/Wages	2,693,162	2,930,117	2,914,924	3,088,503	3,573,263	3,782,710
Salaries /Wages- OT	49,965	46,172	83,205	91,509	77,011	106,745
Benefits	1,065,733	1,180,644	1,175,956	1,219,180	1,452,437	1,620,718
Operating Sup./Mat.	161,571	153,722	95,845	159,487	237,573	235,696
Fuel	35,044	29,111	30,541	41,531	46,215	48,863
Items for Inv. or Resale	8,144	9,476	2,358	4,225	5,758	3,485
Small Tools & Equip.	41,651	62,213	102,023	72,241	128,594	120,584
Services/Prof. Srv.	808,457	873,858	1,373,955	1,373,147	1,551,546	1,851,004
Communications	70,530	72,836	46,192	72,930	104,765	68,985
Travel	44,902	15,680	4,371	18,307	22,709	35,494
Advertising	10,308	4,253	21,359	10,119	6,137	9,434
Rentals & Leases	112,651	108,600	110,678	169,649	105,914	133,724
Insurance/Bonds	547,489	632,051	711,860	854,707	1,013,895	1,515,250
Public Utilities	95,972	97,296	100,020	103,750	130,825	142,468
Repairs & Maint.	45,251	92,373	70,553	69,259	159,766	67,486
Miscellaneous	192	643	989	220,685	12,605	621
Intergov. Services	75,882	40,665	-	-	-	-
Interfund Transfers	446,889	603,889	1,470,000	100,000	10,000	-
Intrafund Transfers	-	-	-	3,360,000	485,000	646,981
Interfund Loan	125,000	-	-	137,973	166,891	-
Capital Outlay	74	5,967	-	2,603	46,887	58,114
Prior Period Adj.	187	-	5,181	6,625	-	-
Intrafund Payments	50	-	80	-	-	-
Current Expense Totals	6,439,104	6,959,566	8,320,090	11,176,430	9,337,791	10,448,362



**CURRENT EXPENSE/GENERAL FUND
SALARIES AND BENEFITS BY DEPARTMENT
AS OF 05/31/2024 (41.6%)**

	Budget	Actual	% of Budget
009 - Commissioners	491,325	199,714	40.6%
010 - General Government	95,742	30,177	31.5%
012 - Admin Services	489,461	195,439	39.9%
013- Human Resources	376,536	149,478	39.7%
020 - Superior Court	214,271	93,894	43.8%
030- District Court	842,950	321,211	38.1%
031-Probation	454,219	142,980	31.5%
040- Clerk	372,207	156,444	42.0%
050 - Treasurer	626,244	193,497	30.9%
060 - Auditor	830,857	305,875	36.8%
080 - Assessor	606,761	172,213	28.4%
100 - Prosecuting Attorney	1,128,900	452,313	40.1%
120 - Facilities Management	405,445	158,122	39.0%
140 - Sheriff	4,518,500	1,592,280	35.2%
170 - Juvenile Services	478,495	194,267	40.6%
200 - Weed Control	101,670	41,012	40.3%
220 - Coroner	233,505	66,246	28.4%
240 - County Extension	126,046	41,489	32.9%
260 - Emergency Management	220,661	92,461	41.9%
280 - Public Health	1,216,000	466,284	38.3%
300 - Fair	372,371	126,098	33.9%
310- Parks and Recreation	296,645	110,322	37.2%
320 - Information Technology	541,950	208,357	38.4%
Current Expense Expenditure Totals	15,040,761	5,510,173	36.6%

NON-CURRENT EXPENSE
SALARIES AND BENEFITS BY FUND
As of 05/31/2024 (41.6%)

	Budget	Actual	% of Budget
102 - Building and Development	143,150	58,009	40.5%
103 - Countywide Planning	259,300	106,084	40.9%
104 - Developmental Services	163,580	67,611	41.3%
108-Veterans Relief	36,856	15,724	42.7%
110 - County Road	6,196,700	2,107,499	34.0%
117 - Boating Safety	64,000	127	0.2%
122 - Sheriff K-9 Unit	1,000	-	0.0%
123 - Paths and Trails	49,559	15,787	31.9%
126 - Treasurer M&O	5,150	-	0.0%
127 - Quad-City Task Force	78,900	37,790	47.9%
128 - Crime Victims/Witness	178,299	75,307	42.2%
132-Auditor's Document Preservation	-	-	0.0%
134 - Elections Reserve	39,355	17,182	43.7%
135 - Prosecutor STOP Grant	16,119	6,246	38.7%
138 - Federal Equitable Sharing	5,000	-	0.0%
143 - Trial Court Improvement	5,054	-	0.0%
144 - Emergency Communication	394,642	171,697	43.5%
146-ARPA	36,953	15,723	42.5%
400 - Solid Waste	1,297,750	381,897	29.4%
410 - Solid Waste Reserve	22,500	-	0.0%
501 - Equipment Rental & Revolving	1,139,100	337,967	29.7%
511 - Unemployment Insurance	10,000	6,148	61.5%
Non-CE Expenditure Totals	10,142,967	3,420,798	33.7%

Cash & Investment Trends - May					
	May 2024	May 2023	May 2022	May 2021	May 2020
001 Current Expense	14,686,241	13,234,394	11,940,860	12,824,039	12,748,377
102 Building & Development	65,821	72,425	79,164	124,635	62,945
103 CW Planning	182,183	94,153	26,505	205,218	43,821
110 County Road	6,903,458	7,921,203	6,754,552	5,718,583	4,920,036
112 Public Facilities	2,871,370	2,048,920	1,597,848	2,222,605	3,717,721
133 Commissioners Special Revenue	285,064	285,011	285,064	342,608	609,664
144 Emergency Communications	1,957,201	1,569,944	1,035,878	786,824	850,037
146 American Rescue Plan Act	1,474,416	1,933,882	218,154	4,866,058	-
100 Special Revenue Other	4,443,182	4,302,822	3,963,373	3,504,290	2,954,130
200 Debt Service	83,536	83,446	83,445	112,364	366,145
300 Capital Projects	1,622,758	1,384,352	1,715,865	4,661,753	1,810,180
400 Solid Waste	2,228,932	3,524,729	3,897,563	2,942,345	3,060,942
410 Solid Waste Reserve	2,469,411	2,254,460	2,063,965	1,903,231	1,748,633
501 ER&R	1,504,801	1,736,958	2,606,546	2,877,286	2,180,288
511 Unemployment	139,805	151,935	153,288	154,071	171,496
515 IT - dissolved 2019	-	-	-	-	-
TOTAL	40,918,179	40,598,634	36,422,070	43,245,910	35,244,415

Current Expense Financial Trends

