

WHITMAN COUNTY MONTHLY FINANCIAL REPORT

November 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 11/30/2024 (91.6%)								
	<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	13,054,986	-	13,054,986				-	0.00%
Prior Period Adjustment	-			0.00%		66,306		
BoCC	-	1,663	(1,663)	0.00%	506,025	444,267	61,758	87.80%
General Government	2,890,342	2,540,074	350,268	87.88%	4,537,684	4,602,311	(64,627)	101.42%
Administrative Services	1,399,878	632,846	767,032	45.21%	1,412,822	707,900	704,922	50.11%
Human Resources	-	-	-	0.00%	382,826	343,141	39,685	89.63%
Superior Court	33,119	23,873	9,246	72.08%	404,716	422,118	(17,402)	104.30%
District Court	810,400	787,380	23,020	97.16%	925,950	842,806	83,144	91.02%
Probation	285,268	271,155	14,113	95.05%	555,319	384,739	170,580	69.28%
Clerk	134,906	126,559	8,347	93.81%	438,727	381,570	57,157	86.97%
Treasurer	14,048,507	14,066,753	(18,246)	100.13%	689,244	472,889	216,355	68.61%
Auditor	1,136,900	1,037,087	99,813	91.22%	1,203,560	958,155	245,405	79.61%
Assessor	-	500	-	-	634,661	437,532	197,129	68.94%
Prosecuting Attorney	117,680	103,752	13,928	88.16%	1,209,030	1,120,633	88,397	92.69%
Facilities Management	-	-	-	0.00%	877,395	745,884	131,511	85.01%
Sheriff	644,250	572,433	71,817	88.85%	5,590,600	4,551,755	1,038,845	81.42%
Juvenile	148,787	132,609	16,178	89.13%	742,068	653,725	88,343	88.10%
Weed	1,485	1,485	-	100.00%	118,780	104,115	14,665	87.65%
Coroner	11,200	21,173	(9,973)	189.04%	319,405	231,144	88,261	72.37%
Extension	300	1,359	(1,059)	453.00%	187,966	129,569	58,397	68.93%
Emergency Management	192,500	147,424	45,076	76.58%	449,161	359,450	89,711	80.03%
Health	3,187,752	3,404,007	(216,255)	106.78%	2,778,800	2,294,056	484,744	82.56%
Fair	495,424	437,794	57,630	88.37%	872,125	735,658	136,467	84.35%
Parks & Rec	119,000	17,061	101,939	14.34%	513,245	369,229	144,016	71.94%
IT	-	-	-	0.00%	1,399,800	1,389,329	834,517	99.25%
Ending Fund Balance	-	-	-	0.00%	11,962,775	-	11,962,775	0.00%
TOTALS	38,712,684	24,326,987	14,386,197	62.84%	38,712,684	22,748,281	15,964,403	58.76%
TOTALS w/o Budget Balance	25,657,698	24,326,987	14,386,197	95%	26,749,909	22,748,281	4,001,628	85.04%

**CURRENT EXPENSE & COUNTY-WIDE
CASH AND DEBT
AS OF 11/30/2024 (96.1%)**

CASH/INVESTMENTS

Current Expense/General Fund

	November 2024	November 2023	November 2022	November 2021	November 2020
Cash	11,671,413	11,026,557	9,552,550	11,087,344	7,529,892
Reserve (Investment)	3,484,029	2,819,029	2,819,029	2,819,029	2,819,029
Total Current Expense Cash & Investments	15,155,442	13,845,586	12,371,579	13,906,373	10,348,921

County-Wide

	November 2024	November 2023	November 2022	November 2021	November 2020
Cash	27,708,452	28,871,171	31,273,343	34,640,857	27,098,328
Investments	11,698,969	10,854,741	7,720,718	7,528,141	7,069,742
Total County-Wide Cash & Investments	39,407,421	39,725,912	38,994,061	42,168,998	34,168,070

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 \$ 970,806 3/31/2031
Holman Capital

Revenue Obligations

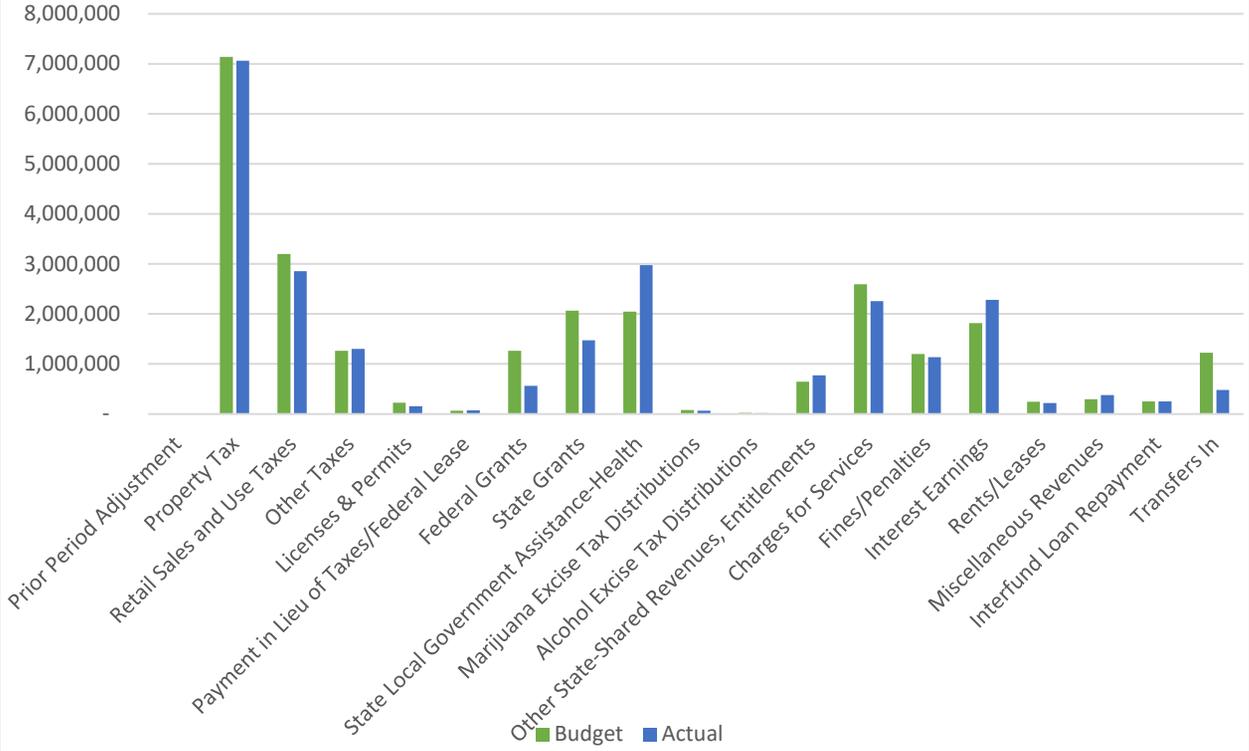
Compensated Balances-County-Wide \$ 1,125,326 as of 11/30/2024
Landfill Closure and Post Closure \$ 2,094,801
Emergency Comm Capital Lease \$ 200,566 7/20/2025

Total County-Wide Debt \$ 4,642,024

**CURRENT EXPENSE/GENERAL FUND
REVENUES BY CATEGORY
AS OF 11/30/2024 (91.6%)**

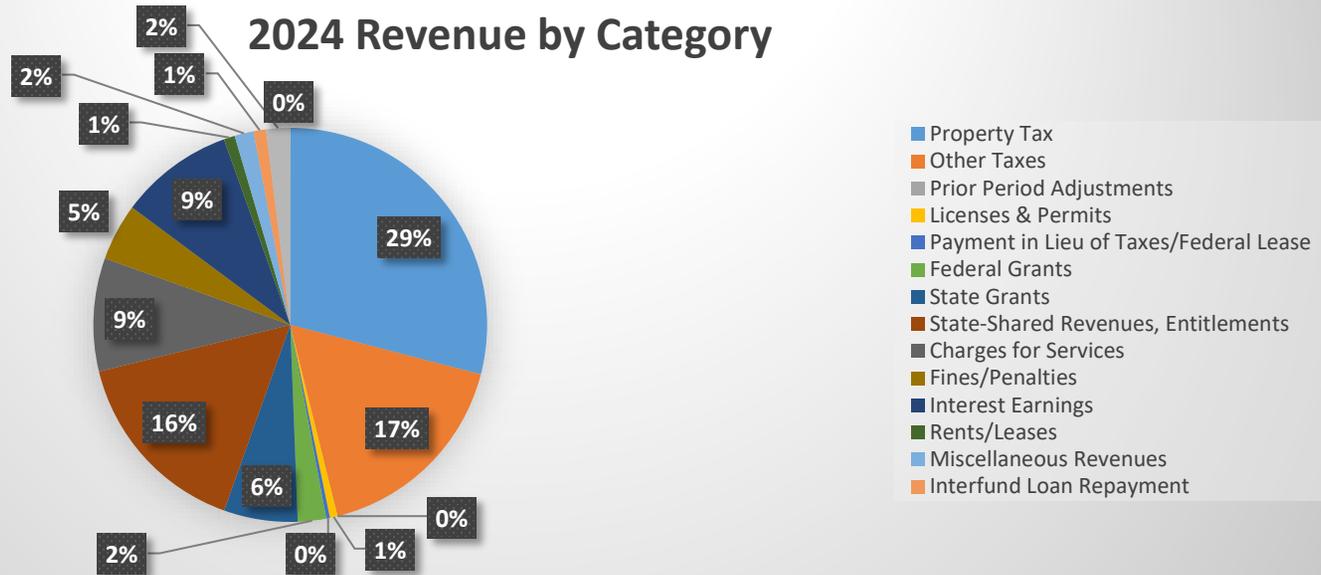
Revenue	Budget	Actual	% received
Beginning Fund Balance	13,054,986	-	0.00%
Prior Period Adjustment	-	-	0.00%
Property Tax	7,140,282	7,065,228	98.95%
Retail Sales and Use Taxes	3,200,000	2,853,623	89.18%
Other Taxes	1,265,000	1,304,536	103.13%
Licenses & Permits	227,500	154,600	67.96%
Payment in Lieu of Taxes/Federal Lease	68,025	72,995	107.31%
Federal Grants	1,267,157	564,953	44.58%
State Grants	2,063,814	1,473,530	71.40%
State Local Government Assistance-Health	2,046,835	2,974,873	145.34%
Marijuana Excise Tax Distributions	80,000	65,176	81.47%
Alcohol Excise Tax Distributions	20,000	16,862	84.31%
Other State-Shared Revenues, Entitlements	648,993	773,617	119.20%
Charges for Services	2,592,913	2,259,411	87.14%
Fines/Penalties	1,202,840	1,137,087	94.53%
Interest Earnings	1,816,701	2,279,914	125.50%
Rents/Leases	246,000	221,527	90.05%
Miscellaneous Revenues	295,750	380,181	128.55%
Interfund Loan Repayment	250,175	250,175	100.00%
Transfers In	1,225,713	478,699	39.05%
Insurance Recoveries	-	-	-
Total CE/General Fund Revenue	38,712,684	24,326,987	62.84%
TOTALS LESS BEG. FUND BALANCE	25,657,698	24,326,987	95%

2024 REVENUE - Budget to Actual



**CURRENT EXPENSE/GENERAL FUND
REVENUES BY CATEGORY
AS OF 11/30/2024 (91.6%)**

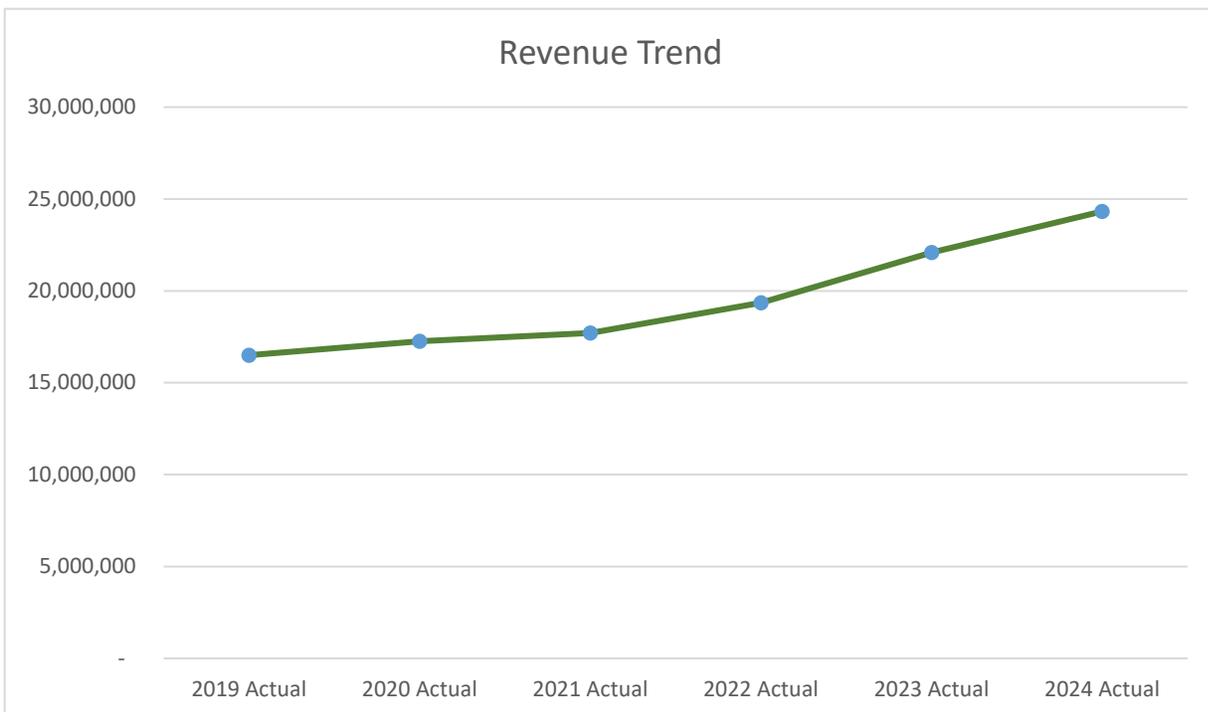
	2024 Actual	2023 Actual	2024 % of 2024 Total	2024 vs 2023 Difference
Property Tax	7,065,228	6,793,586	29.04%	271,642
Other Taxes	4,158,159	4,324,862	17.09%	(166,703)
Prior Period Adjustments	-	(85,809)	0.00%	85,809
Licenses & Permits	154,600	146,026	0.64%	8,574
Payment in Lieu of Taxes/Federal Lease	72,995	172,385	0.30%	(99,390)
Federal Grants	564,953	830,664	2.32%	(265,711)
State Grants	1,473,530	1,236,220	6.06%	237,310
State-Shared Revenues, Entitlements	3,830,528	2,680,559	15.75%	1,149,969
Charges for Services	2,259,411	2,139,338	9.29%	120,073
Fines/Penalties	1,137,087	1,275,961	4.67%	(138,874)
Interest Earnings	2,279,914	1,960,164	9.37%	319,750
Rents/Leases	221,527	183,933	0.91%	37,594
Miscellaneous Revenues	380,181	122,667	1.56%	257,514
Interfund Loan Repayment	250,175	249,825	1.03%	350
Transfers In	478,699	55,794	1.97%	422,905
Insurance Recoveries	-	-	0.00%	-
Total CE/General Fund Revenue	24,326,987	22,086,175	100.00%	2,240,812



Current Expense

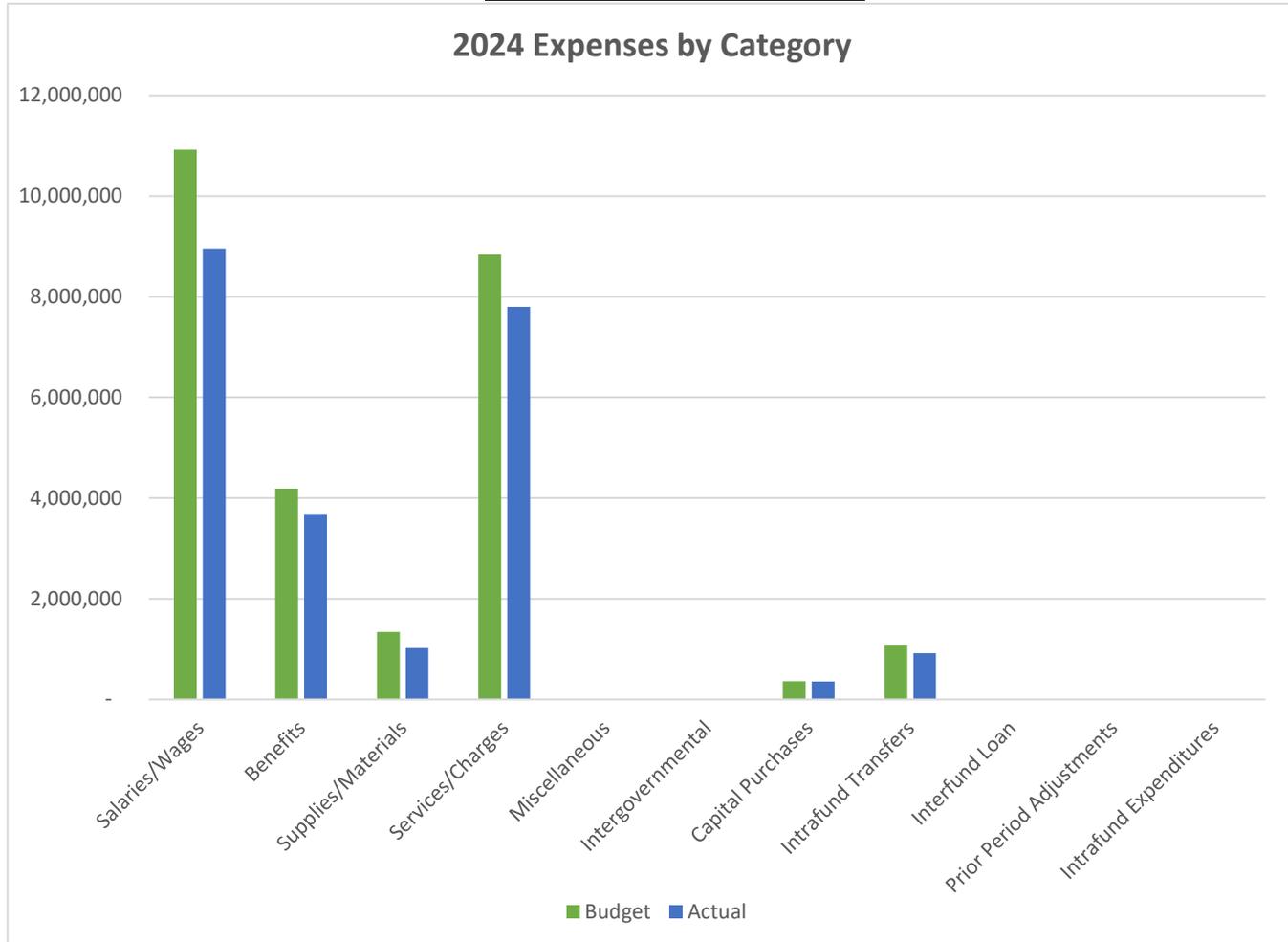
Revenue Trend as of 11/30/24

	2019	2020	2021	2022	2023	2024
	Actual	Actual	Actual	Actual	Actual	Actual
Prior Period Adjustments	184,172	275	8,377	-	(85,809)	-
Property Tax	6,428,902	6,373,695	6,639,666	7,067,179	6,793,586	7,065,228
Retail Sales and Use Taxes	1,926,086	2,216,136	2,121,408	2,742,395	2,973,473	2,853,623
Other Taxes	974,391	1,040,464	1,001,324	1,224,830	1,351,389	1,304,536
Licenses & Permits	135,288	129,083	133,073	132,820	146,026	154,600
Payment in Lieu of Taxes	61,334	61,486	62,378	63,814	172,385	72,995
Federal Grants	408,410	2,510,957	1,880,664	722,082	830,664	564,953
State Grants	826,677	786,344	990,667	877,619	1,236,220	1,473,530
State Local Government Grants	210,355	318,355	550,355	918,128	1,888,855	2,974,873
Marijuana Excise Tax	47,917	47,429	50,029	59,038	63,650	65,176
Alcohol Excise Tax	14,352	17,253	19,300	17,902	17,479	16,862
Other State-Share	569,332	588,755	723,314	623,826	710,575	773,617
Charges for Services	1,535,025	1,814,553	1,848,003	2,054,589	2,139,338	2,259,411
Fines/Penalties	1,036,459	855,999	801,465	741,557	1,275,961	1,137,087
Interest Earnings	1,064,135	345,890	182,233	589,454	1,960,164	2,279,914
Rents/Leases	66,123	36,122	146,171	192,087	183,933	221,527
Miscellaneous Revenue	40,132	26,504	28,186	318,418	122,667	380,181
Interfund Loan Repayments	40,625	8,125	50,000	249,476	249,825	250,175
Transfers In	931,632	76,092	470,506	757,566	55,794	478,699
Insurance Recoveries	-	-	-	-	-	-
Total General Fund Revenue	16,501,347	17,253,517	17,707,119	19,352,780	22,086,175	24,326,987



CURRENT EXPENSE/GENERAL FUND EXPENSES BY CATEGORY AS OF 11/30/2024 (91.6%)

Expenses	Budget	Actual	% spent
Salaries/Wages	10,923,131	8,959,618	82.02%
Benefits	4,189,829	3,685,008	87.95%
Supplies/Materials	1,340,975	1,019,736	76.04%
Services/Charges	8,838,932	7,801,470	88.26%
Miscellaneous	11,000	9,775	88.86%
Intergovernmental	600	-	0.00%
Capital Purchases	360,000	356,387	99.00%
Intrafund Transfers	1,084,942	916,287	84.45%
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	38,712,684	22,748,281	58.76%
TOTAL less End. Fund Balance	26,749,909	22,748,281	85.04%

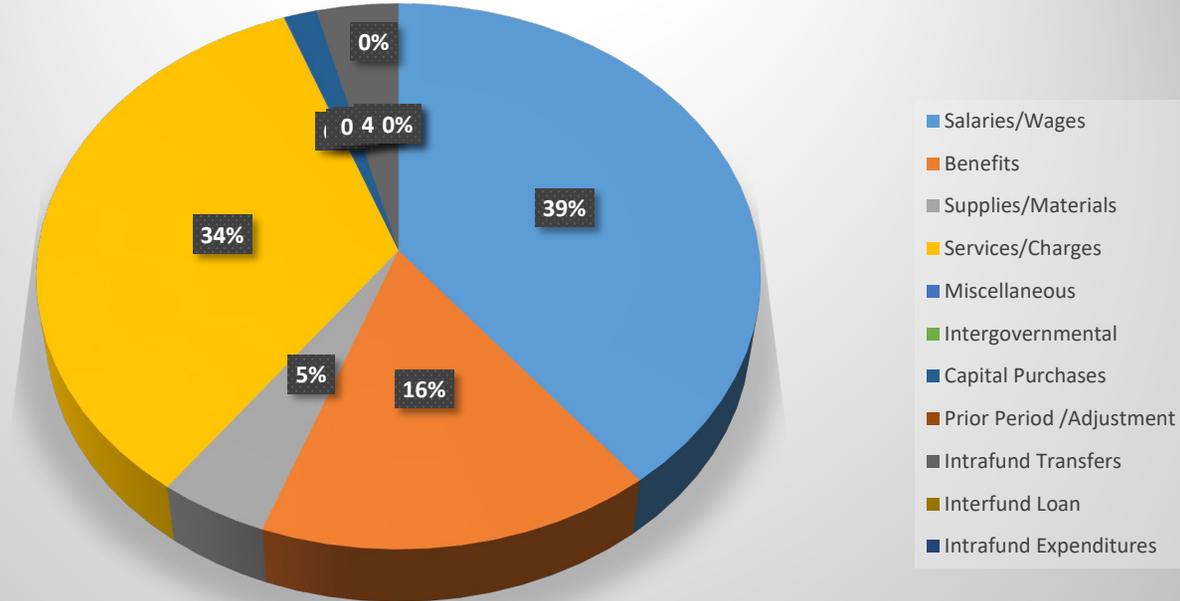


CURRENT EXPENSE/GENERAL FUND

EXPENSES BY OBJECT CODE AS OF 11/30/2024 (91.6%)

Expenses	2024 Actual	2023 Actual	2024 % of 2024 Total	2024 vs 2023 Difference	2024 vs 2023 % increase/decrease
Salaries/Wages	8,959,618	8,213,557	39.39%	746,061	9%
Benefits	3,685,008	3,220,730	16.20%	464,278	14%
Supplies/Materials	1,019,736	990,131	4.48%	29,605	3%
Services/Charges	7,801,470	6,218,972	34.29%	1,582,498	25%
Miscellaneous	9,775	15,233	0.04%	(5,458)	-36%
Intergovernmental	-	-	0.00%	-	0%
Capital Purchases	356,387	121,528	1.57%	234,859	0%
Prior Period /Adjustment	-	-	0.00%	-	0%
Intrafund Transfers	916,287	1,157,291	4.03%	(241,004)	-21%
Interfund Loan	-	-	0.00%	-	0%
Intrafund Expenditures	-	-	0.00%	-	0%
Total CE/General Fund Expenses	22,748,281	19,937,442	100%	2,810,839	14%

2024 Expenses by Object Code

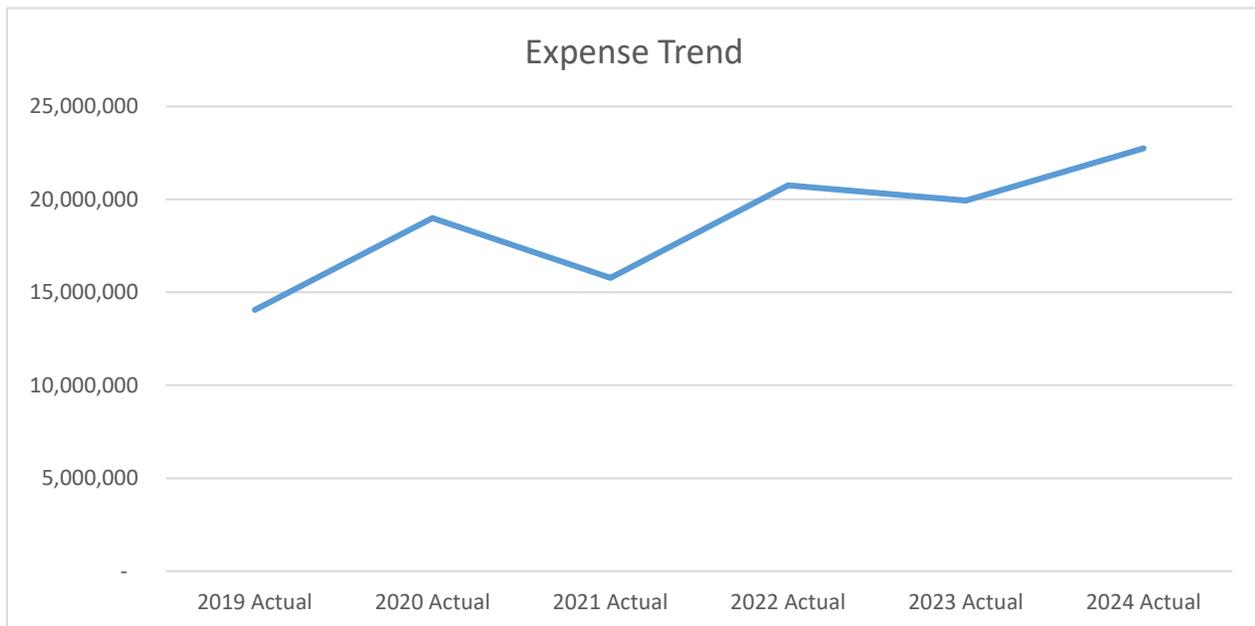


**CURRENT EXPENSE/GENERAL FUND
EXPENSES BY OBJECT CODE DETAIL
AS OF 11/30/2024 (91.6%)**

	Budget	Actual	% of Budget	% of Total Actual
Salaries/Wages	10,573,602	8,688,399	82%	38.19%
Salaries /Wages- Overtime	349,529	271,219	78%	1.19%
Benefits	4,189,829	3,685,008	88%	16.20%
Operating Supplies/Materials	742,525	691,187	93%	3.04%
Fuel	209,050	121,731	58%	0.54%
Items Purchased for Inventory or Resale	17,830	12,799	72%	0.06%
Small Tools & Equipment	371,570	194,019	52%	0.85%
Services/Professional Services	5,798,933	4,819,893	83%	21.19%
Communications	299,450	214,447	72%	0.94%
Travel	149,050	95,102	64%	0.42%
Advertising	34,470	26,981	78%	0.12%
Rentals & Leases	307,530	294,005	96%	1.29%
Insurance/Bonds	1,700,375	1,714,687	101%	7.54%
Public Utilities	308,000	298,670	97%	1.31%
Repairs & Maintenance	241,124	337,685	140%	1.48%
Miscellaneous	11,000	9,775	89%	0.04%
Intergovernmental Services/Payments	600	-	0%	0.00%
Intrafund Transfers	1,084,942	916,287		4.03%
Interfund Loan	-	-	0%	0.00%
Capital Outlay	360,000	356,387	99%	1.57%
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	38,712,684	22,748,281	59%	100.00%
Current Expense Less End. Fund Bal.	26,749,909	22,748,281	85%	

Current Expense Expense Trend as of 11/30/24

	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual
Salaries/Wages	6,049,227	6,429,323	6,345,356	6,812,155	8,026,246	8,688,399
Salaries /Wages- Benefits	145,752	134,072	184,248	221,610	187,311	271,219
Operating Sup./M Fuel	2,386,468	2,589,299	2,516,650	2,693,181	3,220,730	3,685,008
Items for Inv. or I Small Tools & Equi	429,308	380,743	294,079	522,355	569,436	691,187
Services/Prof. Srv Communications	85,672	68,124	82,532	116,888	128,179	121,731
Travel	13,062	22,679	12,939	11,026	12,656	12,799
Advertising	219,979	430,384	222,516	269,998	279,859	194,019
Rentals & Leases	1,697,657	3,980,176	2,948,133	3,276,996	4,020,289	4,819,893
Insurance/Bonds	165,235	145,586	118,522	158,856	166,658	214,447
Public Utilities	110,093	20,426	24,574	60,888	87,640	95,102
Repairs & Maint. Miscellaneous	18,595	7,743	39,522	33,063	18,905	26,981
Intergov. Service	238,293	375,533	256,768	333,033	247,506	294,005
Interfund Transfe	608,170	701,443	718,749	862,965	1,032,336	1,714,687
Intrafund Transfe	211,577	209,982	218,966	220,904	269,233	298,670
Interfund Loan	204,996	282,841	235,531	204,036	376,406	337,685
Capital Outlay	1,672	1,862	33,255	241,821	15,233	9,775
Prior Period Adj.	615,852	483,318	-	-	-	-
Intrafund Payme	546,889	2,483,839	1,470,000	200,000	-	-
Current Expense	14,054,584	18,996,184	15,774,575	20,763,824	19,937,442	22,748,281



**CURRENT EXPENSE/GENERAL FUND
SALARIES AND BENEFITS BY DEPARTMENT
AS OF 11/30/2024 (91.6%)**

	Budget	Actual	% of Budget
009 - Commissioners	491,325	435,494	88.6%
010 - General Government	95,742	62,694	65.5%
012 - Admin Services	488,322	436,030	89.3%
013- Human Resources	376,536	336,620	89.4%
020 - Superior Court	226,466	203,784	90.0%
030- District Court	842,950	754,838	89.5%
031-Probation	438,219	318,297	72.6%
040- Clerk	371,227	340,590	91.7%
050 - Treasurer	626,244	445,060	71.1%
060 - Auditor	835,270	699,775	83.8%
080 - Assessor	606,761	416,505	68.6%
100 - Prosecuting Attorney	1,128,900	1,024,663	90.8%
120 - Facilities Management	405,445	353,750	87.2%
140 - Sheriff	4,518,500	3,710,959	82.1%
170 - Juvenile Services	478,495	442,956	92.6%
200 - Weed Control	100,470	90,176	89.8%
220 - Coroner	233,505	157,381	67.4%
240 - County Extension	126,046	90,107	71.5%
260 - Emergency Management	220,661	203,317	92.1%
280 - Public Health	1,269,000	1,080,311	85.1%
300 - Fair	382,181	306,999	80.3%
310- Parks and Recreation	308,745	277,173	89.8%
320 - Information Technology	541,950	457,147	84.4%
Current Expense Expenditure Totals	15,112,960	12,644,626	83.7%

NON-CURRENT EXPENSE
SALARIES AND BENEFITS BY FUND
As of 11/30/2024 (91.6%)

	Budget	Actual	% of Budget
102 - Building and Development	143,150	128,381	89.7%
103 - Countywide Planning	259,300	233,937	90.2%
104 - Developmental Services	163,580	149,913	91.6%
108-Veterans Relief	36,856	35,000	95.0%
110 - County Road	6,196,700	4,742,745	76.5%
117 - Boating Safety	64,000	57,669	90.1%
122 - Sheriff K-9 Unit	1,000	-	0.0%
123 - Paths and Trails	58,359	38,047	65.2%
126 - Treasurer M&O	5,150	-	0.0%
127 - Quad-City Task Force	78,900	81,402	103.2%
128 - Crime Victims/Witness	178,299	164,751	92.4%
132-Auditor's Document Preservation	-	-	0.0%
134 - Elections Reserve	39,355	39,232	99.7%
135 - Prosecutor STOP Grant	16,119	15,820	98.1%
138 - Federal Equitable Sharing	5,000	-	0.0%
143 - Trial Court Improvement	5,054	5,342	105.7%
144 - Emergency Communication	394,642	386,485	97.9%
146-ARPA	36,953	34,999	94.7%
400 - Solid Waste	1,297,750	911,024	70.2%
410 - Solid Waste Reserve	22,500	-	0.0%
501 - Equipment Rental & Revolving	1,139,100	739,698	64.9%
511 - Unemployment Insurance	10,000	6,148	61.5%
Non-CE Expenditure Totals	10,151,767	7,770,593	76.5%

Cash & Investment Trends - November					
	November 2024	November 2023	November 2022	November 2021	November 2020
001 Current Expense	15,155,442	13,845,586	12,371,579	13,906,373	10,348,921
102 Building & Development	109,472	75,060	76,614	106,835	98,242
103 CW Planning	98,727	98,343	53,813	59,515	202,195
110 County Road	4,308,156	5,763,528	6,413,754	5,371,799	4,657,271
112 Public Facilities	2,715,566	2,568,423	1,993,466	1,524,948	4,091,243
133 Commissioners Special Revenue	285,064	285,064	285,064	342,608	609,664
144 Emergency Communications	2,255,133	1,810,626	1,353,890	874,105	644,819
146 American Rescue Plan Act	1,006,238	1,769,656	2,234,390	4,200,377	-
100 Special Revenue Other	4,352,595	4,372,498	4,099,063	3,709,309	3,291,803
200 Debt Service	91	1	1	28,918	239,254
300 Capital Projects	1,535,217	1,462,201	1,166,102	2,995,486	2,126,776
400 Solid Waste	2,072,955	2,423,901	4,103,800	3,748,102	2,870,656
410 Solid Waste Reserve	2,573,552	2,377,805	2,148,359	2,011,875	1,820,771
501 ER&R	2,799,409	2,727,268	2,540,891	3,135,280	3,001,430
511 Unemployment	139,804	145,952	153,275	153,468	165,025
515 IT - dissolved 2019	-	-	-	-	-
TOTAL	39,407,421	39,725,912	38,994,061	42,168,998	34,168,070

Current Expense Financial Trends

