

# WHITMAN COUNTY MONTHLY FINANCIAL REPORT

October 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](mailto:jessica.jensema@whitmancounty.net)



CURRENT EXPENSE/GENERAL FUND								
REVENUES & EXPENDITURES BY DEPARTMENT								
AS OF 10/31/2024 (83%)								
	<i>Revenue</i>			<i>%</i>	<i>Expenditures</i>			<i>%</i>
<b>Department</b>	<b>2024 Budget</b>	<b>2024 Actual</b>	<b>Remaining</b>	<b>Collected</b>	<b>2024 Budget</b>	<b>2024 Actual</b>	<b>Remaining</b>	<b>Expended</b>
Beginning Fund Balance	13,054,986	-	13,054,986				-	0.00%
Prior Period Adjustment	-			0.00%				
BoCC	-	1,663	(1,663)	0.00%	506,025	403,375	102,650	79.71%
General Government	2,890,342	2,355,481	534,861	81.49%	4,537,684	3,939,251	598,433	86.81%
Administrative Services	1,399,878	609,097	790,781	43.51%	1,412,822	655,976	756,846	46.43%
Human Resources	-	-	-	0.00%	382,826	311,180	71,646	81.28%
Superior Court	33,119	23,873	9,246	72.08%	404,716	393,934	10,782	97.34%
District Court	810,400	745,027	65,373	91.93%	925,950	758,172	167,778	81.88%
Probation	285,268	233,606	51,662	81.89%	555,319	338,679	216,640	60.99%
Clerk	134,906	116,009	18,897	85.99%	438,727	346,678	92,049	79.02%
Treasurer	14,048,507	12,935,722	1,112,785	92.08%	689,244	433,356	255,888	62.87%
Auditor	1,136,900	1,014,967	121,933	89.27%	1,203,560	877,960	325,600	72.95%
Assessor	-	500	-	-	634,661	392,127	242,534	61.79%
Prosecuting Attorney	117,680	94,091	23,589	79.95%	1,209,030	1,020,156	188,874	84.38%
Facilities Management	-	-	-	0.00%	877,395	685,971	191,424	78.18%
Sheriff	644,250	535,936	108,314	83.19%	5,590,600	4,081,971	1,508,629	73.01%
Juvenile	148,787	122,806	25,981	82.54%	742,068	592,280	149,788	79.81%
Weed	1,485	1,485	-	100.00%	118,780	92,914	25,866	78.22%
Coroner	11,200	21,173	(9,973)	189.04%	319,405	208,050	111,355	65.14%
Extension	300	1,359	(1,059)	453.00%	187,966	120,712	67,254	64.22%
Emergency Management	192,500	126,926	65,574	65.94%	449,161	334,505	114,656	74.47%
Health	3,187,752	3,373,329	(185,577)	105.82%	2,778,800	2,047,377	731,423	73.68%
Fair	495,424	436,163	59,261	88.04%	872,125	681,861	190,264	78.18%
Parks & Rec	119,000	16,996	102,004	14.28%	513,245	334,969	178,276	65.26%
IT	-	-	-	0.00%	1,399,800	1,185,531	834,517	84.69%
Ending Fund Balance	-	-	-	0.00%	11,962,775	-	11,962,775	0.00%
<b>TOTALS</b>	<b>38,712,684</b>	<b>22,766,207</b>	<b>15,946,975</b>	<b>58.81%</b>	<b>38,712,684</b>	<b>20,282,394</b>	<b>18,430,290</b>	<b>52.39%</b>
<b>TOTALS w/o Budget Balance</b>	<b>25,657,698</b>	<b>22,766,207</b>	<b>15,946,975</b>	<b>89%</b>	<b>26,749,909</b>	<b>20,282,394</b>	<b>6,467,515</b>	<b>75.82%</b>

**CURRENT EXPENSE & COUNTY-WIDE  
CASH AND DEBT  
AS OF 10/31/2024 (83%)**

**CASH/INVESTMENTS**

**Current Expense/General Fund**

	October 2024	October 2023	October 2022	October 2021	October 2020
Cash	12,584,556	11,643,427	9,282,501	10,820,301	8,317,521
Reserve (Investment)	3,484,029	2,819,029	2,819,029	2,819,029	2,819,029
<b>Total Current Expense Cash &amp; Investments</b>	<b>16,068,585</b>	<b>14,462,456</b>	<b>12,101,530</b>	<b>13,639,330</b>	<b>11,136,550</b>

**County-Wide**

	October 2024	October 2023	October 2022	October 2021	October 2020
Cash	28,684,365	29,099,187	31,538,914	34,747,133	27,602,737
Investments	11,456,366	10,807,516	7,707,355	7,515,448	7,056,848
<b>Total County-Wide Cash &amp; Investments</b>	<b>40,140,731</b>	<b>39,906,703</b>	<b>39,246,269</b>	<b>42,262,581</b>	<b>34,659,585</b>

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

**Revenue Obligations**

Compensated Balances-County-Wide      \$      1,016,973      as of 10/31/2024

Landfill Closure and Post Closure      \$      2,094,801

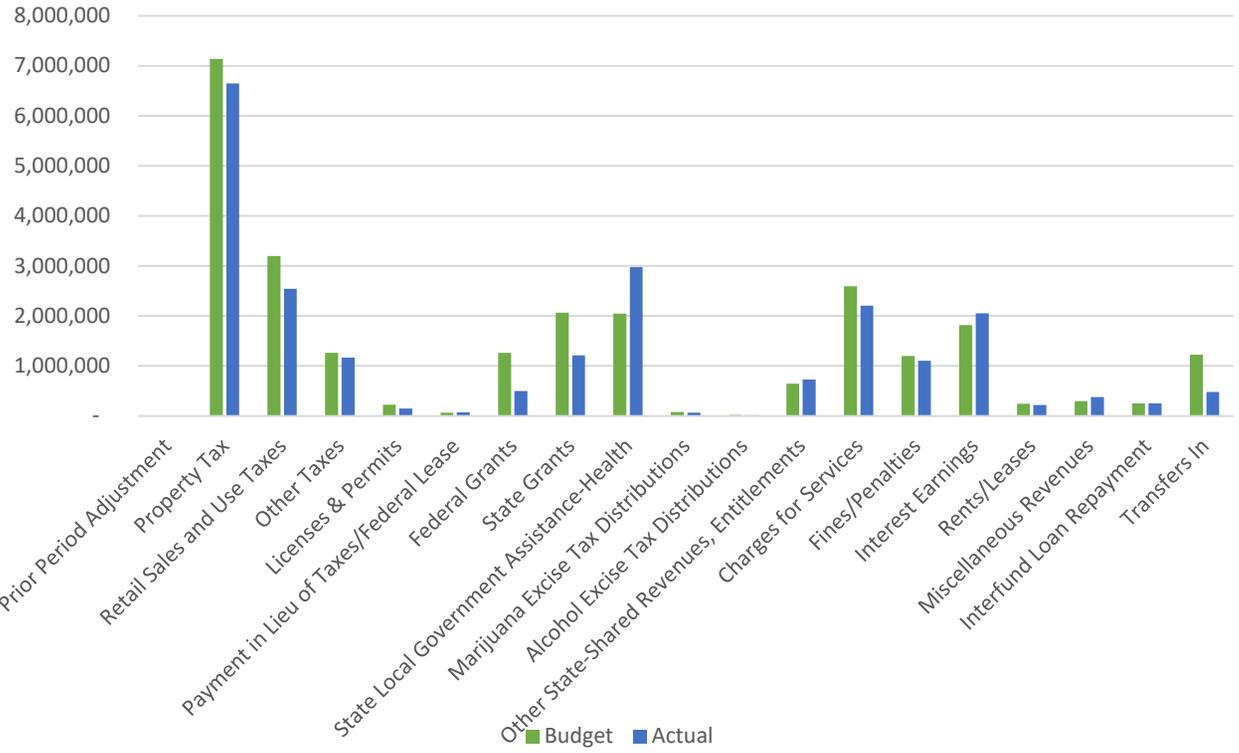
Emergency Comm Capital Lease      \$      200,566      7/20/2025

**Total County-Wide Debt**      \$      **4,600,259**

**CURRENT EXPENSE/GENERAL FUND  
REVENUES BY CATEGORY  
AS OF 10/31/2024 (83%)**

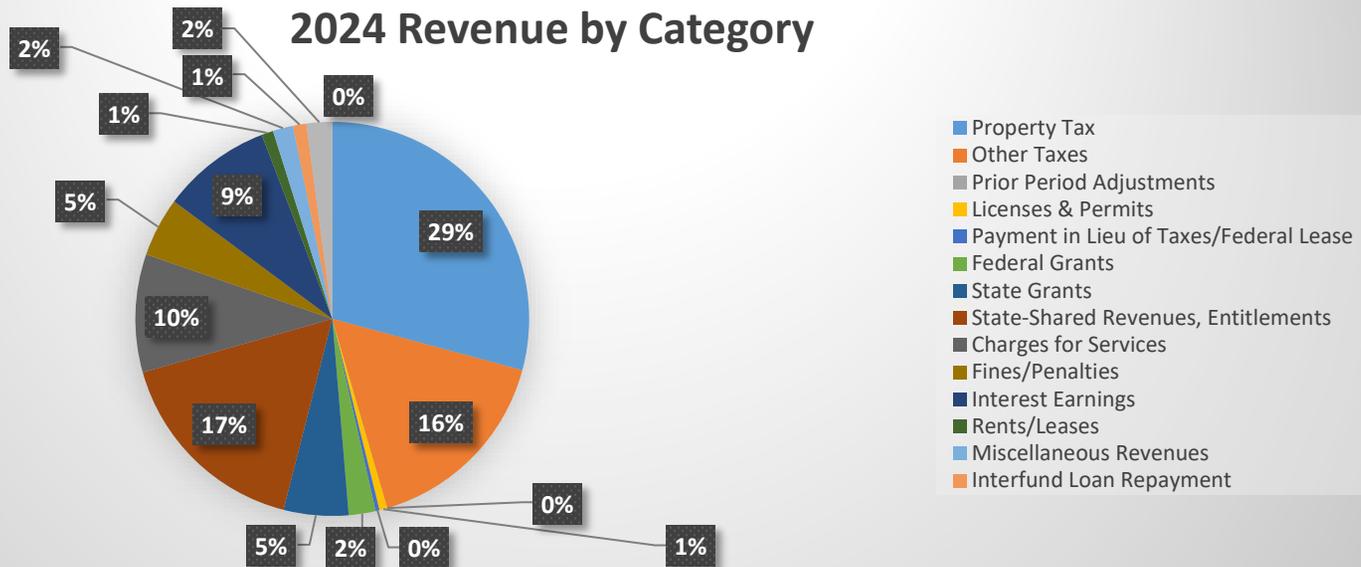
<b>Revenue</b>	<b>Budget</b>	<b>Actual</b>	<b>% received</b>
Beginning Fund Balance	13,054,986	-	0.00%
Prior Period Adjustment	-	-	0.00%
Property Tax	7,140,282	6,647,105	93.09%
Retail Sales and Use Taxes	3,200,000	2,542,996	79.47%
Other Taxes	1,265,000	1,166,900	92.25%
Licenses & Permits	227,500	148,382	65.22%
Payment in Lieu of Taxes/Federal Lease	68,025	72,995	107.31%
Federal Grants	1,267,157	501,222	39.55%
State Grants	2,063,814	1,210,624	58.66%
State Local Government Assistance-Health	2,046,835	2,974,874	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	730,989	112.63%
Charges for Services	2,592,913	2,205,831	85.07%
Fines/Penalties	1,202,840	1,103,866	91.77%
Interest Earnings	1,816,701	2,051,863	112.94%
Rents/Leases	246,000	218,322	88.75%
Miscellaneous Revenues	295,750	379,325	128.26%
Interfund Loan Repayment	250,175	250,175	100.00%
Transfers In	1,225,713	478,700	39.05%
Insurance Recoveries	-	-	-
<b>Total CE/General Fund Revenue</b>	<b>38,712,684</b>	<b>22,766,207</b>	<b>58.81%</b>
<b>TOTALS LESS BEG. FUND BALANCE</b>	<b>25,657,698</b>	<b>22,766,207</b>	<b>89%</b>

## 2024 REVENUE - Budget to Actual



## CURRENT EXPENSE/GENERAL FUND REVENUES BY CATEGORY AS OF 10/31/2024 (83%)

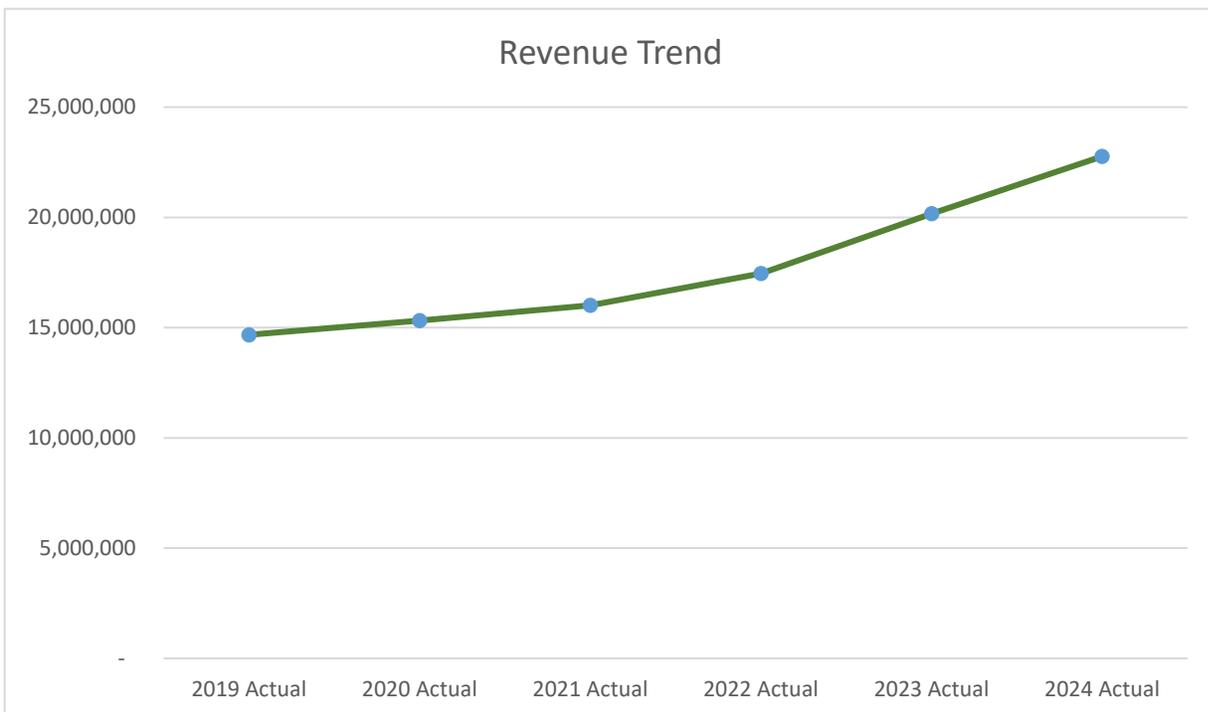
	2024 Actual	2023 Actual	2024 % of 2024 Total	2024 vs 2023 Difference
Property Tax	6,647,105	6,374,023	29.20%	273,082
Other Taxes	3,709,896	3,857,308	16.30%	(147,412)
Prior Period Adjustments	-	(85,809)	0.00%	85,809
Licenses & Permits	148,382	143,740	0.65%	4,642
Payment in Lieu of Taxes/Federal Lease	72,995	172,385	0.32%	(99,390)
Federal Grants	501,222	637,337	2.20%	(136,115)
State Grants	1,210,624	1,006,302	5.32%	204,322
State-Shared Revenues, Entitlements	3,787,901	2,680,315	16.64%	1,107,586
Charges for Services	2,205,831	1,961,715	9.69%	244,116
Fines/Penalties	1,103,866	1,099,559	4.85%	4,307
Interest Earnings	2,051,863	1,730,601	9.01%	321,262
Rents/Leases	218,322	171,463	0.96%	46,859
Miscellaneous Revenues	379,325	118,320	1.67%	261,005
Interfund Loan Repayment	250,175	249,825	1.10%	350
Transfers In	478,700	55,794	2.10%	422,906
Insurance Recoveries	-	-	0.00%	-
<b>Total CE/General Fund Revenue</b>	<b>22,766,207</b>	<b>20,172,878</b>	<b>100.00%</b>	<b>2,593,329</b>



# Current Expense

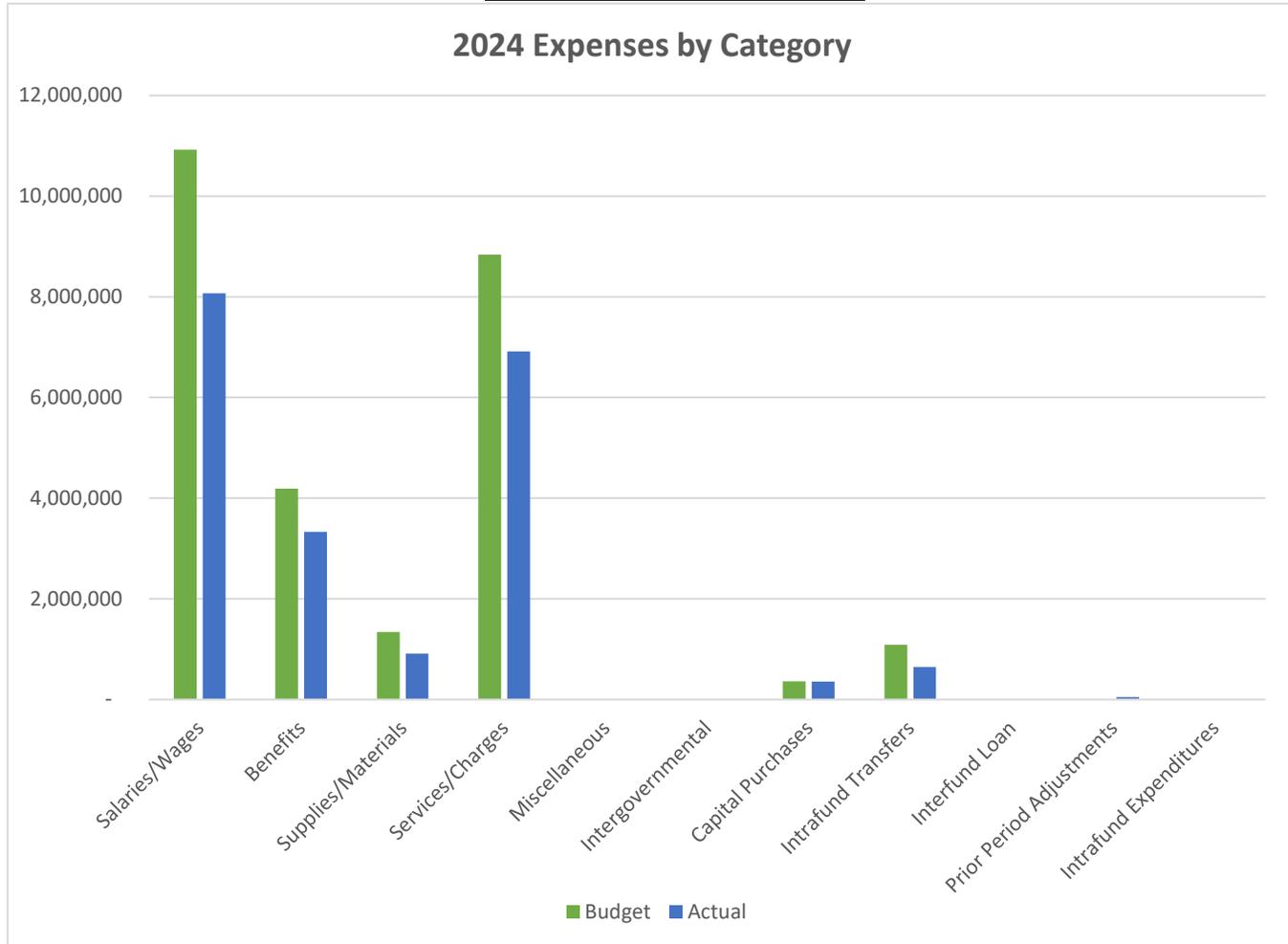
## Revenue Trend as of 10/31/24

	2019	2020	2021	2022	2023	2024
	Actual	Actual	Actual	Actual	Actual	Actual
Prior Period Adjust	184,172	275	3,464	-	(85,809)	-
Property Tax	6,047,609	5,983,743	6,134,054	6,690,282	6,374,023	6,647,105
Retail Sales and U	1,724,690	1,967,785	1,877,130	2,456,386	2,655,028	2,542,996
Other Taxes	869,901	925,182	870,973	1,096,682	1,202,280	1,166,900
Licenses & Permit	129,726	126,296	129,712	125,329	143,740	148,382
Payment in Lieu o	61,334	61,486	62,378	63,814	172,385	72,995
Federal Grants	359,311	1,764,030	1,820,332	604,944	637,337	501,222
State Grants	501,070	754,595	963,255	860,399	1,006,302	1,210,624
State Local Gover	210,355	318,355	289,355	918,128	1,888,855	2,974,874
Marijuana Excise	47,917	47,429	50,029	59,038	63,650	65,176
Alcohol Excise Tax	14,532	17,253	19,300	17,902	17,479	16,862
Other State-Share	569,058	588,494	721,176	611,879	710,331	730,989
Charges for Servic	1,427,181	1,517,021	1,725,520	1,919,397	1,961,715	2,205,831
Fines/Penalties	961,603	776,406	749,092	670,575	1,099,559	1,103,866
Interest Earnings	998,995	336,279	172,010	426,631	1,730,601	2,051,863
Rents/Leases	62,112	34,968	118,103	172,329	171,463	218,322
Miscellaneous Re	38,813	25,550	27,525	312,412	118,320	379,325
Interfund Loan Re	40,625	8,125	50,000	249,476	249,825	250,175
Transfers In	427,512	71,182	228,040	204,692	55,794	478,700
Insurance Recove	-	-	-	-	-	-
<b>Total General Fur</b>	<b>14,676,516</b>	<b>15,324,454</b>	<b>16,011,448</b>	<b>17,460,295</b>	<b>20,172,878</b>	<b>22,766,207</b>



**CURRENT EXPENSE/GENERAL FUND  
EXPENSES BY CATEGORY  
AS OF 10/31/2024 (83%)**

<b>Expenses</b>	<b>Budget</b>	<b>Actual</b>	<b>% spent</b>
Salaries/Wages	10,923,131	8,070,417	73.88%
Benefits	4,189,829	3,332,244	79.53%
Supplies/Materials	1,340,975	914,343	68.18%
Services/Charges	8,838,932	6,915,721	78.24%
Miscellaneous	11,000	893	8.12%
Intergovernmental	600	-	0.00%
Capital Purchases	360,000	356,387	99.00%
Intrafund Transfers	1,084,942	646,981	59.63%
Interfund Loan	-	-	0.00%
Prior Period Adjustments	-	45,408	0.00%
Intrafund Expenditures	500	-	0.00%
Ending Fund Balance	11,962,775	-	0.00%
<b>Total CE/General Fund Expenses</b>	<b>38,712,684</b>	<b>20,282,394</b>	<b>52.39%</b>
<b>TOTAL less End. Fund Balance</b>	<b>26,749,909</b>	<b>20,282,394</b>	<b>75.82%</b>

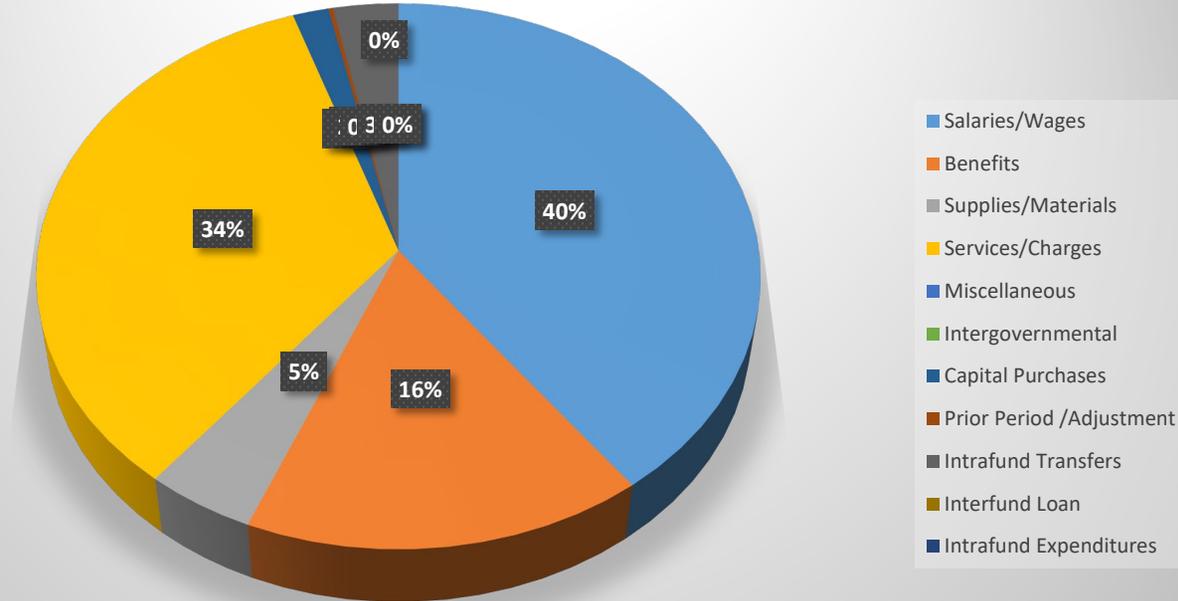


## CURRENT EXPENSE/GENERAL FUND

### EXPENSES BY OBJECT CODE AS OF 10/31/2024 (83%)

Expenses	2024 Actual	2023 Actual	2024 % of 2024 Total	2024 vs 2023 Difference	2024 vs 2023 % increase/decrease
Salaries/Wages	8,070,417	7,452,093	39.79%	618,324	8%
Benefits	3,332,244	2,930,561	16.43%	401,683	14%
Supplies/Materials	914,343	916,229	4.51%	(1,886)	0%
Services/Charges	6,915,721	5,194,920	34.10%	1,720,801	33%
Miscellaneous	893	14,653	0.00%	(13,760)	-94%
Intergovernmental	-	-	0.00%	-	0%
Capital Purchases	356,387	121,528	1.76%	234,859	0%
Prior Period /Adjustment	45,408	-	0.22%	45,408	0%
Intrafund Transfers	646,981	777,291	3.19%	(130,310)	-17%
Interfund Loan	-	-	0.00%	-	0%
Intrafund Expenditures	-	-	0.00%	-	0%
<b>Total CE/General Fund Expenses</b>	<b>20,282,394</b>	<b>17,407,275</b>	<b>100%</b>	<b>2,875,119</b>	<b>17%</b>

### 2024 Expenses by Object Code

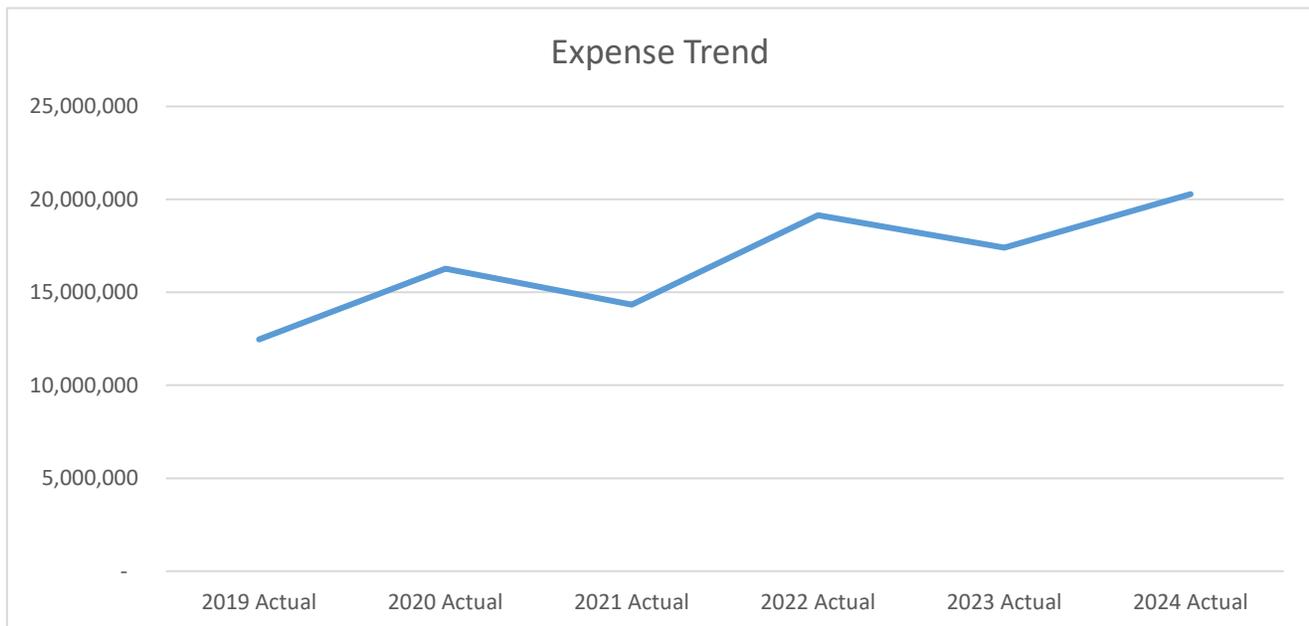


**CURRENT EXPENSE/GENERAL FUND  
EXPENSES BY OBJECT CODE DETAIL  
AS OF 10/31/2024 (83%)**

	<b>Budget</b>	<b>Actual</b>	<b>% of Budget</b>	<b>% of Total Actual</b>
Salaries/Wages	10,573,602	7,841,203	74%	38.66%
Salaries /Wages- Overtime	349,529	229,214	66%	1.13%
Benefits	4,189,829	3,332,244	80%	16.43%
Operating Supplies/Materials	742,525	608,622	82%	3.00%
Fuel	209,050	111,557	53%	0.55%
Items Purchased for Inventory or Resale	17,830	11,587	65%	0.06%
Small Tools & Equipment	371,570	182,577	49%	0.90%
Services/Professional Services	5,798,933	4,222,077	73%	20.82%
Communications	299,450	197,898	66%	0.98%
Travel	149,050	84,314	57%	0.42%
Advertising	34,470	23,604	68%	0.12%
Rentals & Leases	307,530	268,705	87%	1.32%
Insurance/Bonds	1,700,375	1,523,434	90%	7.51%
Public Utilities	308,000	272,587	89%	1.34%
Repairs & Maintenance	241,124	323,102	134%	1.59%
Miscellaneous	11,000	893	8%	0.00%
Intergovernmental Services/Payments	600	-	0%	0.00%
Intrafund Transfers	1,084,942	646,981		3.19%
Interfund Loan	-	-	0%	0.00%
Capital Outlay	360,000	356,387	99%	1.76%
Prior Period Adjustments	-	45,408	0%	0.22%
Intrafund Payments	500	-	0%	0.00%
Ending Fund Balance	11,962,775	-	0%	0.00%
<b>Current Expense Expenditure Totals</b>	<b>38,712,684</b>	<b>20,282,394</b>	<b>52%</b>	<b>100.00%</b>
<b>Current Expense Less End. Fund Bal.</b>	<b>26,749,909</b>	<b>20,282,394</b>	<b>76%</b>	

## Current Expense Expense Trend as of 10/31/24

	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual
Salaries/Wages	5,498,701	5,847,258	5,784,156	6,191,487	7,290,279	7,841,203
Salaries /Wages- OT	126,699	109,982	166,149	200,845	161,814	229,214
Benefits	2,166,849	2,352,421	2,300,929	2,446,517	2,930,561	3,332,244
Operating Sup./Mat	391,534	341,224	251,748	477,185	537,968	608,622
Fuel	77,277	61,140	74,345	106,075	115,487	111,557
Items for Inv. or Res	12,154	17,160	11,924	9,990	11,599	11,587
Small Tools & Equip.	204,628	300,704	208,758	257,641	251,174	182,577
Services/Prof. Srv.	1,430,650	2,662,519	2,538,072	2,747,215	3,079,220	4,222,077
Communications	157,443	134,030	110,471	146,708	152,271	197,898
Travel	99,295	18,460	21,271	54,728	80,884	84,314
Advertising	17,587	6,274	35,817	29,877	16,216	23,604
Rentals & Leases	217,684	271,883	228,368	310,596	224,506	268,705
Insurance/Bonds	548,065	637,843	718,748	862,965	1,026,925	1,523,434
Public Utilities	193,294	192,655	186,497	200,946	246,110	272,587
Repairs & Maint.	193,927	184,210	198,398	189,031	368,789	323,102
Miscellaneous	1,941	1,493	2,810	241,544	14,653	893
Intergov. Services	302,647	417,317	-	-	-	-
Interfund Transfers	546,889	2,483,839	1,470,000	200,000	-	-
Intrafund Transfers	-	-	-	4,430,846	777,291	646,981
Interfund Loan	125,000	-	-	-	-	-
Capital Outlay	155,279	238,676	32,026	31,065	121,528	356,387
Prior Period Adj.	516	406	5,181	6,626	-	45,408
Intrafund Payments	265	-	355	-	-	-
<b>Current Expense To</b>	<b>12,468,324</b>	<b>16,279,494</b>	<b>14,346,023</b>	<b>19,141,887</b>	<b>17,407,275</b>	<b>20,282,394</b>



**CURRENT EXPENSE/GENERAL FUND  
SALARIES AND BENEFITS BY DEPARTMENT  
AS OF 10/31/2024 (83%)**

	<b>Budget</b>	<b>Actual</b>	<b>% of Budget</b>
009 - Commissioners	491,325	395,940	80.6%
010 - General Government	95,742	51,905	54.2%
012 - Admin Services	488,322	393,480	80.6%
013- Human Resources	376,536	304,659	80.9%
020 - Superior Court	226,466	184,365	81.4%
030- District Court	842,950	677,468	80.4%
031-Probation	438,219	284,219	64.9%
040- Clerk	371,227	306,212	82.5%
050 - Treasurer	626,244	407,208	65.0%
060 - Auditor	835,270	625,411	74.9%
080 - Assessor	606,761	373,253	61.5%
100 - Prosecuting Attorney	1,128,900	929,482	82.3%
120 - Facilities Management	405,445	322,296	79.5%
140 - Sheriff	4,518,500	3,335,496	73.8%
170 - Juvenile Services	478,495	400,815	83.8%
200 - Weed Control	100,470	81,749	81.4%
220 - Coroner	233,505	141,613	60.6%
240 - County Extension	126,046	81,702	64.8%
260 - Emergency Management	220,661	184,785	83.7%
280 - Public Health	1,269,000	976,479	76.9%
300 - Fair	382,181	274,681	71.9%
310- Parks and Recreation	308,745	252,462	81.8%
320 - Information Technology	541,950	416,981	76.9%
<b>Current Expense Expenditure Totals</b>	<b>15,112,960</b>	<b>11,402,661</b>	<b>75.4%</b>

**NON-CURRENT EXPENSE**  
**SALARIES AND BENEFITS BY FUND**  
**As of 10/31/2024 (83%)**

	<b>Budget</b>	<b>Actual</b>	<b>% of Budget</b>
102 - Building and Development	143,150	116,229	81.2%
103 - Countywide Planning	259,300	212,243	81.9%
104 - Developmental Services	163,580	136,107	83.2%
108-Veterans Relief	36,856	31,673	85.9%
110 - County Road	6,196,700	4,304,219	69.5%
117 - Boating Safety	64,000	56,974	89.0%
122 - Sheriff K-9 Unit	1,000	-	0.0%
123 - Paths and Trails	58,359	34,009	58.3%
126 - Treasurer M&O	5,150	-	0.0%
127 - Quad-City Task Force	78,900	73,751	93.5%
128 - Crime Victims/Witness	178,299	147,880	82.9%
132-Auditor's Document Preservation	-	-	0.0%
134 - Elections Reserve	39,355	34,170	86.8%
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	350,680	88.9%
146-ARPA	36,953	31,672	85.7%
400 - Solid Waste	1,297,750	829,554	63.9%
410 - Solid Waste Reserve	22,500	-	0.0%
501 - Equipment Rental & Revolving	1,139,100	671,728	59.0%
511 - Unemployment Insurance	10,000	6,148	61.5%
<b>Non-CE Expenditure Totals</b>	<b>10,151,767</b>	<b>7,058,199</b>	<b>69.5%</b>

<b>Cash &amp; Investment Trends - October</b>					
	<b>October 2024</b>	<b>October 2023</b>	<b>October 2022</b>	<b>October 2021</b>	<b>October 2020</b>
001 Current Expense	16,068,585	14,462,456	12,101,530	13,639,330	11,136,550
102 Building & Development	112,074	85,470	83,751	102,535	100,570
103 CW Planning	74,503	107,047	22,116	80,039	213,407
110 County Road	4,900,790	6,154,174	6,992,030	5,814,001	3,917,996
112 Public Facilities	2,924,064	2,477,874	2,016,374	1,441,417	4,052,383
133 Commissioners Special Revenue	285,064	285,064	285,064	342,607	609,664
144 Emergency Communications	2,159,056	1,637,400	1,223,020	806,457	594,437
146 American Rescue Plan Act	1,326,538	1,918,946	2,254,059	4,757,380	-
100 Special Revenue Other	4,303,828	4,360,777	4,135,311	3,621,073	3,309,071
200 Debt Service	91	1	1	28,918	239,255
300 Capital Projects	1,558,574	1,101,110	1,273,451	2,746,087	3,177,108
400 Solid Waste	2,016,889	2,645,817	3,996,688	3,764,516	3,015,697
410 Solid Waste Reserve	2,556,165	2,355,751	2,131,000	1,999,977	1,808,263
501 ER&R	1,714,706	2,162,881	2,578,602	2,964,776	2,320,159
511 Unemployment	139,804	151,935	153,272	153,468	165,025
515 IT - dissolved 2019	-	-	-	-	-
<b>TOTAL</b>	<b>40,140,731</b>	<b>39,906,703</b>	<b>39,246,269</b>	<b>42,262,581</b>	<b>34,659,585</b>

### Current Expense Financial Trends

