

WHITMAN COUNTY MONTHLY FINANCIAL REPORT

April 2025

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 04/30/2025 (33.3%)								
	<i>Revenue</i>			<i>%</i>	<i>Expenditures</i>			<i>%</i>
Department	2025 Budget	2025 Actual	Remaining	Collected	2025 Budget	2025 Actual	Remaining	Expended
Beginning Fund Balance	14,984,029	-	14,984,029				-	0.00%
Prior Period Adjustment	-	(149,363)		0.00%		9,212		
BoCC	-	-	-	0.00%	524,125	154,556	369,569	29.49%
General Government	2,642,749	431,533	2,211,216	16.33%	5,541,641	2,601,697	2,939,944	46.95%
Administrative Services	1,182,450	302,673	879,777	25.60%	1,234,850	226,927	1,007,923	18.38%
Human Resources	-	-	-	0.00%	405,005	128,344	276,661	31.69%
Superior Court	38,400	11,848	26,552	30.85%	355,865	168,379	187,486	47.32%
District Court	814,500	255,731	558,769	31.40%	1,049,795	317,378	732,417	30.23%
Probation	266,000	77,125	188,875	28.99%	479,103	154,660	324,443	32.28%
Clerk	132,748	35,779	96,969	26.95%	455,035	158,075	296,960	34.74%
Treasurer	13,558,723	6,019,575	7,539,148	44.40%	631,112	163,837	467,275	25.96%
Auditor	912,500	489,496	423,004	53.64%	1,122,362	316,771	805,591	28.22%
Assessor	-	-	-	-	642,822	186,031	456,791	28.94%
Prosecuting Attorney	121,131	38,844	82,287	32.07%	1,254,830	404,402	850,428	32.23%
Facilities Management	-	690	(690)	0.00%	914,178	311,738	602,440	34.10%
Sheriff	658,000	210,503	447,497	31.99%	5,823,000	1,787,009	4,035,991	30.69%
Juvenile	150,193	54,880	95,313	36.54%	801,127	255,088	546,039	31.84%
Weed	-	-	-	0.00%	127,196	39,741	87,455	31.24%
Coroner	13,200	9,292	3,908	70.39%	402,730	113,044	289,686	28.07%
Extension	1,400	297	1,103	21.21%	191,171	44,944	146,227	23.51%
Emergency Management	133,000	26,657	106,343	20.04%	447,900	121,676	326,224	27.17%
Health	2,789,320	350,725	2,438,595	12.57%	2,761,597	912,695	1,848,902	33.05%
Fair	290,900	102,281	188,619	35.16%	741,350	155,203	586,147	20.94%
Parks & Rec	20,000	3,239	16,761	16.20%	571,857	144,986	426,871	25.35%
IT	-	-	-	0.00%	1,430,035	348,354	834,517	24.36%
Ending Fund Balance	-	-	-	0.00%	10,800,557	-	10,800,557	0.00%
TOTALS	38,709,243	8,271,805	30,288,075	21.37%	38,709,243	9,224,747	29,484,496	23.83%
TOTALS w/o Budget Balance	23,725,214	8,271,805	30,288,075	35%	27,908,686	9,224,747	18,683,939	33.05%

**CURRENT EXPENSE & COUNTY-WIDE
CASH AND DEBT
AS OF 04/30/2025**

CASH/INVESTMENTS

Current Expense/General Fund

	April 2025	April 2024	April 2023	April 2022	April 2021
Cash	9,880,806	10,942,871	9,801,018	8,602,350	10,221,036
Reserve (Investment)	3,484,029	3,484,029	2,819,029	2,819,029	2,819,029
Total Current Expense Cash & Investments	13,364,835	14,426,900	12,620,047	11,421,379	13,040,065

County-Wide

	April 2025	April 2024	April 2023	April 2022	April 2021
Cash	26,990,227	30,149,117	32,315,112	28,582,835	30,675,768
Investments	12,299,841	12,314,923	8,374,327	7,685,258	7,505,376
Total County-Wide Cash & Investments	39,290,068	42,464,040	40,689,439	36,268,093	38,181,144

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	\$ 903,136	3/31/2031
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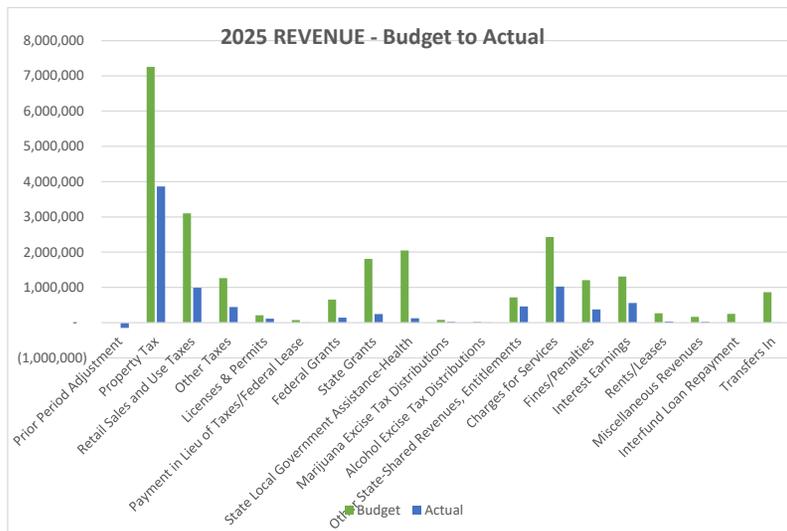
Revenue Obligations

Compensated Balances-County-Wide	\$ 1,195,179	as of 04/30/2025
Landfill Closure and Post Closure	\$ 2,209,548	
Emergency Comm Capital Lease	\$ 200,566	7/20/2025

Total County-Wide Debt	\$ 4,758,954	
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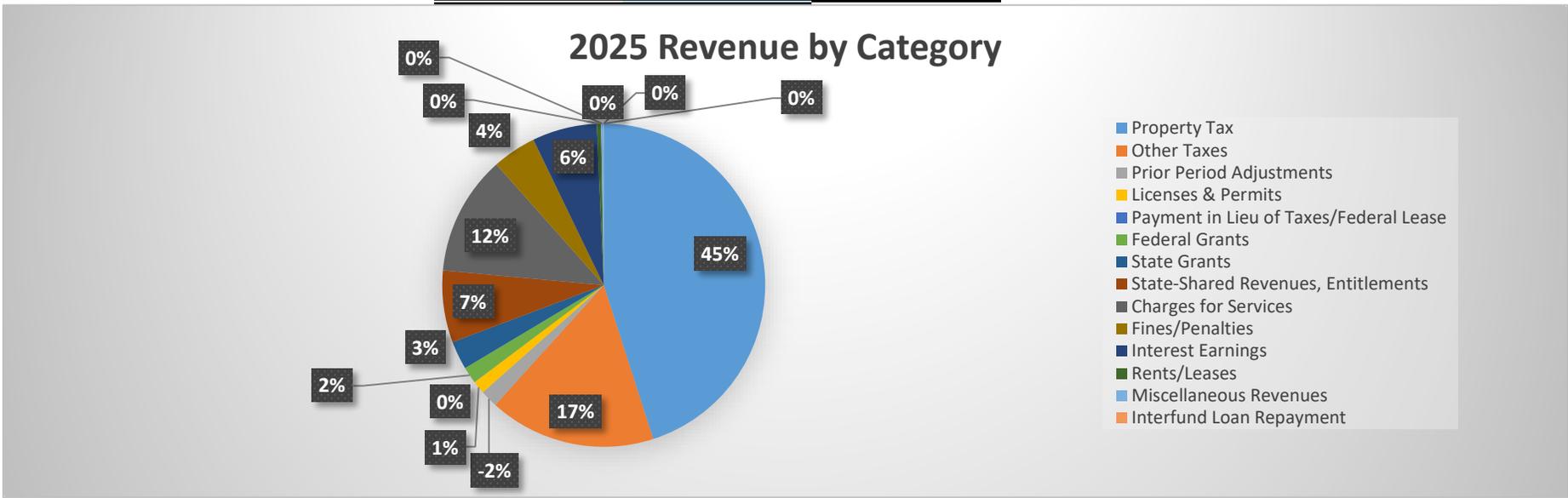
**CURRENT EXPENSE/GENERAL FUND
REVENUES BY CATEGORY
AS OF 04/30/2025 (33.3%)**

Revenue	Budget	Actual	% received
Beginning Fund Balance	14,984,029	-	0.00%
Prior Period Adjustment	-	(149,363)	0.00%
Property Tax	7,255,848	3,860,502	53.21%
Retail Sales and Use Taxes	3,100,000	988,368	31.88%
Other Taxes	1,265,000	440,974	34.86%
Licenses & Permits	212,400	110,853	52.19%
Payment in Lieu of Taxes/Federal Lease	72,025	18	0.02%
Federal Grants	655,285	143,325	21.87%
State Grants	1,811,824	243,650	13.45%
State Local Government Assistance-Health	2,046,335	124,678	6.09%
Marijuana Excise Tax Distributions	80,000	20,164	25.21%
Alcohol Excise Tax Distributions	20,000	8,119	40.60%
Other State-Shared Revenues, Entitlements	717,248	462,860	64.53%
Charges for Services	2,430,450	1,025,957	42.21%
Fines/Penalties	1,206,900	376,943	31.23%
Interest Earnings	1,306,351	555,761	42.54%
Rents/Leases	266,000	36,179	13.60%
Miscellaneous Revenues	166,150	20,919	12.59%
Interfund Loan Repayment	251,000	-	0.00%
Transfers In	862,398	1,898	0.00%
Insurance Recoveries	-	-	-
Total CE/General Fund Revenue	38,709,243	8,271,805	21.37%
TOTALS LESS BEG. FUND BALANCE	23,725,214	8,271,805	35%



**CURRENT EXPENSE/GENERAL FUND
REVENUES BY CATEGORY
AS OF 04/30/2025 (33.3%)**

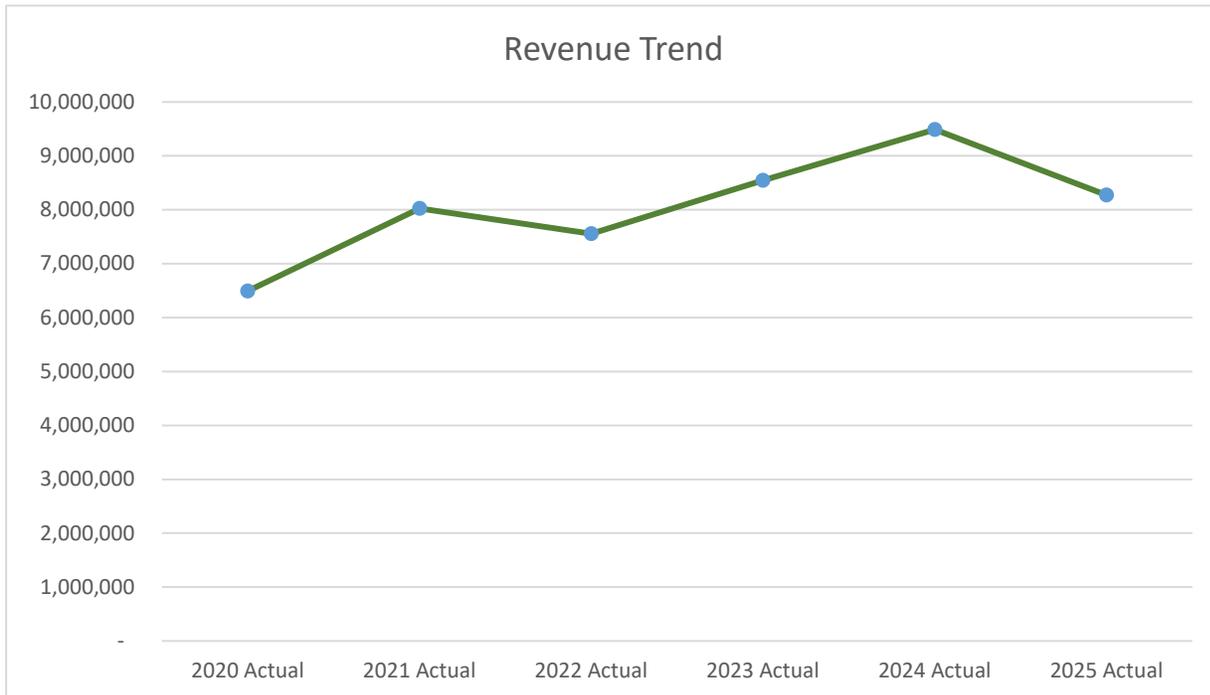
	2025 Actual	2024 Actual	2025 % of 2025 Total	2025 vs 2024 Difference
Property Tax	3,860,502	3,763,337	46.67%	97,165
Other Taxes	1,429,342	1,414,424	17.28%	14,918
Prior Period Adjustments	(149,363)	-	-1.81%	(149,363)
Licenses & Permits	110,853	102,850	1.34%	8,003
Payment in Lieu of Taxes/Federal Lease	18	18	0.00%	-
Federal Grants	143,325	292,093	1.73%	(148,768)
State Grants	243,650	322,298	2.95%	(78,648)
State-Shared Revenues, Entitlements	615,821	1,423,466	7.44%	(807,645)
Charges for Services	1,025,957	734,915	12.40%	291,042
Fines/Penalties	376,943	407,694	4.56%	(30,751)
Interest Earnings	555,761	787,118	6.72%	(231,357)
Rents/Leases	36,179	87,114	0.44%	(50,935)
Miscellaneous Revenues	20,919	148,150	0.25%	(127,231)
Interfund Loan Repayment	-	-	0.00%	-
Transfers In	1,898	5,985	0.02%	(4,087)
Insurance Recoveries	-	-	0.00%	-
Total CE/General Fund Revenue	8,271,805	9,489,462	100.00%	(1,217,657)



Current Expense

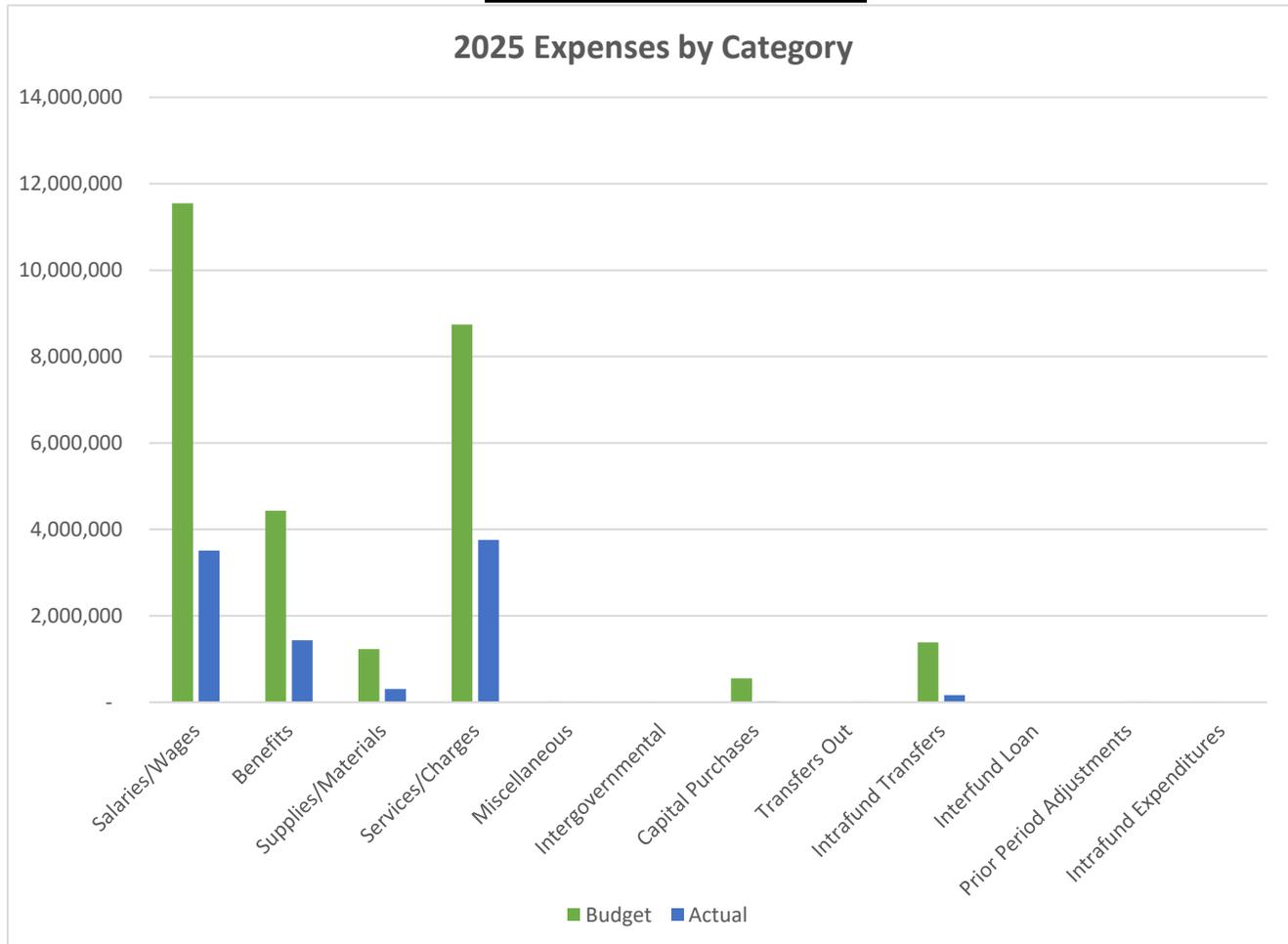
Revenue Trend as of 04/30/25

	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual
Prior Period Adjustn	-	450	-	-	-	(149,363)
Property Tax	3,122,541	3,537,630	3,640,567	3,341,678	3,763,337	3,860,502
Retail Sales and Use	709,714	691,651	865,261	982,940	966,913	988,368
Other Taxes	360,880	299,274	395,833	444,533	447,511	440,974
Licenses & Permits	95,487	81,823	82,531	85,732	102,850	110,853
Payment in Lieu of T	1,105	1,155	17	52,975	18	18
Federal Grants	161,300	1,439,872	249,923	369,008	292,093	143,325
State Grants	229,817	242,165	265,223	338,796	322,298	243,650
State Local Governr	173,678	144,678	405,678	615,678	1,023,196	124,678
Marijuana Excise Ta:	16,161	15,067	18,036	20,800	24,369	20,164
Alcohol Excise Tax	7,660	9,772	9,008	9,006	8,544	8,119
Other State-Shared	297,226	264,861	330,812	322,427	367,357	462,860
Charges for Services	729,249	659,021	755,600	871,484	734,915	1,025,957
Fines/Penalties	291,158	320,238	216,291	320,514	407,694	376,943
Interest Earnings	204,635	127,032	46,070	631,967	787,118	555,761
Rents/Leases	15,943	10,998	58,889	65,982	87,114	36,179
Miscellaneous Reve	18,383	9,690	97,976	59,605	148,150	20,919
Interfund Loan Repa	-	-	-	-	-	-
Transfers In	58,911	169,105	120,748	10,563	5,985	1,898
Insurance Recoverie	-	-	-	-	-	-
Total General Fund	6,493,848	8,024,482	7,558,463	8,543,688	9,489,462	8,271,805



**CURRENT EXPENSE/GENERAL FUND
EXPENSES BY CATEGORY
AS OF 04/30/2025 (33.3%)**

Expenses	Budget	Actual	% spent
Salaries/Wages	11,547,963	3,511,297	30.41%
Benefits	4,433,107	1,434,181	32.35%
Supplies/Materials	1,229,070	310,941	25.30%
Services/Charges	8,744,047	3,753,815	42.93%
Miscellaneous	9,300	307	3.30%
Intergovernmental	600	-	0.00%
Capital Purchases	555,000	28,193	5.08%
Transfers Out	-	10,000	0.00%
Intrafund Transfers	1,389,399	166,801	12.01%
Interfund Loan	-	-	0.00%
Prior Period Adjustments	-	9,212	0.00%
Intrafund Expenditures	200	-	0.00%
Ending Fund Balance	10,800,557	-	0.00%
Total CE/General Fund Expenses	38,709,243	9,224,747	23.83%
TOTAL less End. Fund Balance	27,908,686	9,224,747	33.05%

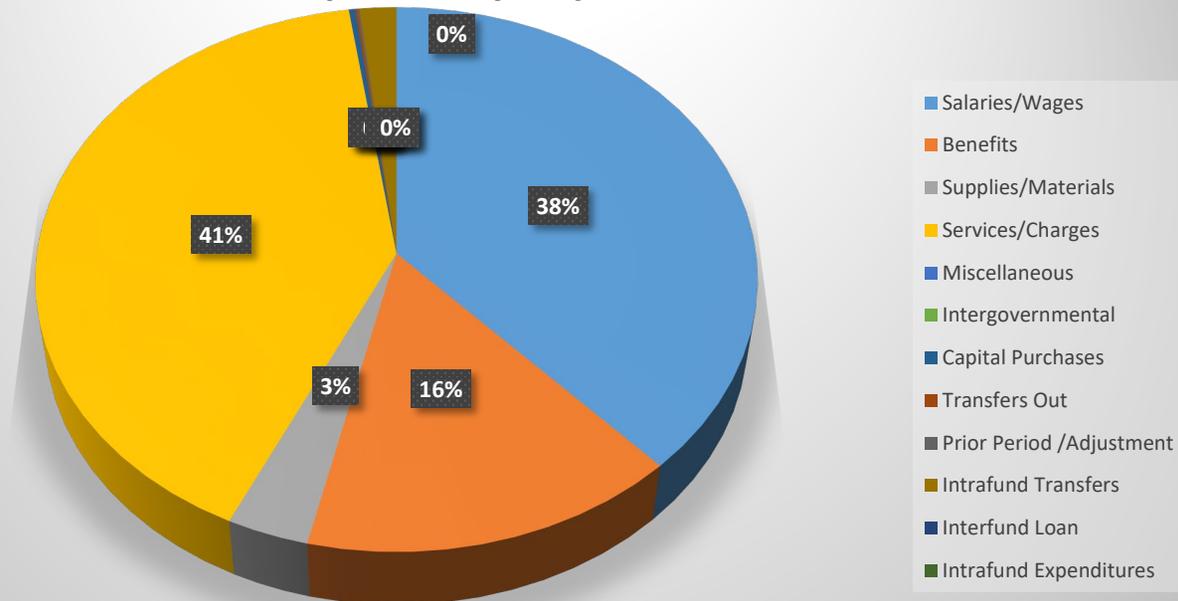


CURRENT EXPENSE/GENERAL FUND

EXPENSES BY OBJECT CODE AS OF 04/30/2025 (33.3%)

Expenses	2025 Actual	2024 Actual	2025 % of 2025 Total	2025 vs 2024 Difference	2025 vs 2024 % increase/decrease
Salaries/Wages	3,511,297	3,091,756	38.06%	419,541	14%
Benefits	1,434,181	1,281,422	15.55%	152,759	12%
Supplies/Materials	310,941	369,328	3.37%	(58,387)	-16%
Services/Charges	3,753,815	3,468,713	40.69%	285,102	8%
Miscellaneous	307	124	0.00%	183	148%
Intergovernmental	-	-	0.00%	-	0%
Capital Purchases	28,193	50,972	0.31%	(22,779)	0%
Transfers Out	10,000	-	0.11%	10,000	0%
Prior Period /Adjustment	9,212	-	0.10%	9,212	0%
Intrafund Transfers	166,801	376,981	1.81%	(210,180)	0%
Interfund Loan	-	-	0.00%	-	0%
Intrafund Expenditures	-	-	0.00%	-	0%
Total CE/General Fund Expenses	9,224,747	8,639,296	100%	585,451	7%

2025 Expenses by Object Code

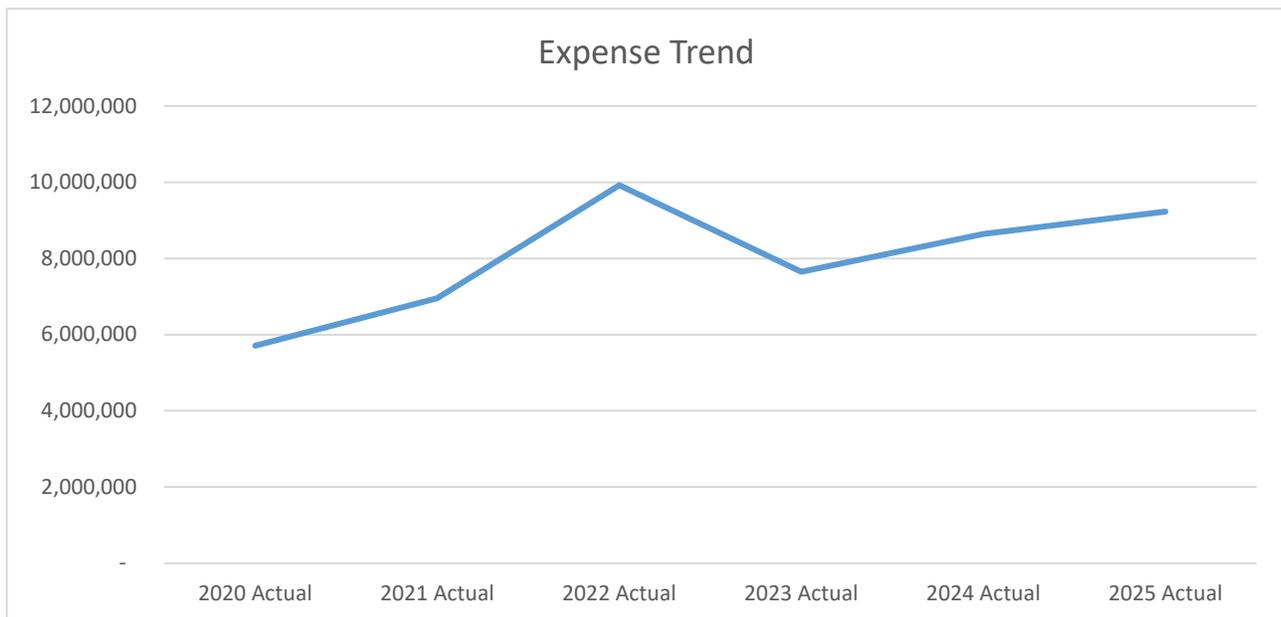


**CURRENT EXPENSE/GENERAL FUND
EXPENSES BY OBJECT CODE DETAIL
AS OF 04/30/2025 (33.3%)**

	Budget	Actual	% of Budget	% of Total Actual
Salaries/Wages	11,200,655	3,401,109	30%	36.87%
Salaries /Wages- Overtime	347,308	110,188	32%	1.19%
Benefits	4,433,107	1,434,181	32%	15.55%
Operating Supplies/Materials	685,960	196,712	29%	2.13%
Fuel	215,080	38,159	18%	0.41%
Items Purchased for Inventory or Resale	17,880	4,692	26%	0.05%
Small Tools & Equipment	310,150	71,378	23%	0.77%
Services/Professional Services	5,261,512	1,602,278	30%	17.37%
Communications	252,595	88,972	35%	0.96%
Travel	151,350	23,907	16%	0.26%
Advertising	33,640	16,324	49%	0.18%
Rentals & Leases	370,040	136,550	37%	1.48%
Insurance/Bonds	2,040,225	1,695,633	83%	18.38%
Public Utilities	368,185	123,431	34%	1.34%
Repairs & Maintenance	266,500	66,720	25%	0.72%
Miscellaneous	9,300	307	3%	0.00%
Intergovernmental Services/Payments	600	-	0%	0.00%
Interfund Transfers	-	10,000	0%	0.11%
Intrafund Transfers	1,389,399	166,801		1.81%
Interfund Loan	-	-	0%	0.00%
Capital Outlay	555,000	28,193	5%	0.31%
Prior Period Adjustments	-	9,212	0%	0.10%
Intrafund Payments	200	-	0%	0.00%
Ending Fund Balance	10,800,557	-	0%	0.00%
Current Expense Expenditure Totals	38,709,243	9,224,747	24%	100.00%
Current Expense Less End. Fund Bal.	27,908,686	9,224,747	33%	

Current Expense Expense Trend as of 04/30/2025

	2020	2021	2022	2023	2024	2025
	Actual	Actual	Actual	Actual	Actual	Actual
Salaries/Wages	2,336,362	2,329,356	2,472,792	2,837,042	3,004,196	3,401,109
Salaries /Wages- OT	42,909	70,562	79,525	65,442	87,560	110,188
Benefits	942,421	940,679	974,154	1,154,674	1,281,422	1,434,181
Operating Sup./Mat.	137,214	73,823	113,161	182,521	207,072	196,712
Fuel	24,347	24,466	32,452	36,409	38,618	38,159
Items for Inv. or Resale	7,098	2,348	2,118	4,665	3,449	4,692
Small Tools & Equip.	59,640	85,270	56,658	90,938	120,189	71,378
Services/Prof. Srv.	611,532	1,123,487	1,178,225	1,123,117	1,581,077	1,602,278
Communications	56,947	36,308	52,324	90,967	60,559	88,972
Travel	15,066	3,265	10,735	14,247	23,364	23,907
Advertising	3,928	13,962	7,299	5,033	8,313	16,324
Rentals & Leases	66,900	89,628	140,823	84,864	106,130	136,550
Insurance/Bonds	632,051	711,385	848,328	1,011,654	1,515,249	1,695,633
Public Utilities	79,877	79,500	86,614	93,081	117,123	123,431
Repairs & Maint.	53,186	53,712	54,094	142,856	56,898	66,720
Miscellaneous	116	319	210,399	10,085	124	307
Intergov. Services	29,626	-	-	-	-	-
Interfund Transfers	603,889	1,320,000	100,000	10,000	-	10,000
Intrafund Transfers	-	-	3,497,973	651,891	376,981	166,801
Interfund Loan	-	-	-	-	-	-
Capital Outlay	5,967	-	2,603	40,545	50,972	28,193
Prior Period Adj.	-	(136)	-	-	-	9,212
Intrafund Payments	-	-	-	-	-	-
Current Expense Totals	5,709,076	6,957,934	9,920,277	7,650,031	8,639,296	9,224,747



**CURRENT EXPENSE/GENERAL FUND
SALARIES AND BENEFITS BY DEPARTMENT
AS OF 04/30/2025 (33.3%)**

	Budget	Actual	% of Budget
009 - Commissioners	511,575	150,631	29%
010 - General Government	95,742	30,578	32%
012 - Admin Services	552,650	161,883	29%
013- Human Resources	397,805	125,154	31%
020 - Superior Court	230,165	82,391	36%
030- District Court	968,795	297,764	31%
031-Probation	392,603	125,556	32%
040- Clerk	426,035	133,827	31%
050 - Treasurer	569,862	144,545	25%
060 - Auditor	862,750	232,502	27%
080 - Assessor	611,222	177,388	29%
100 - Prosecuting Attorney	1,191,700	381,758	32%
120 - Facilities Management	409,778	133,944	33%
140 - Sheriff	4,599,700	1,484,143	32%
170 - Juvenile Services	529,767	173,913	33%
200 - Weed Control	107,086	34,092	32%
220 - Coroner	289,030	85,815	30%
240 - County Extension	99,966	33,539	34%
260 - Emergency Management	258,900	84,961	33%
280 - Public Health	1,474,247	465,759	32%
300 - Fair	421,150	117,175	28%
310- Parks and Recreation	443,857	113,856	26%
320 - Information Technology	536,685	174,304	32%
Current Expense Expenditure Totals	15,981,070	4,945,478	31%

**NON-CURRENT EXPENSE
SALARIES AND BENEFITS BY FUND
AS OF 04/30/2025 (33.3%)**

	Budget	Actual	% of Budget
102 - Building and Development	151,450	47,843	32%
103 - Countywide Planning	272,900	88,104	32%
104 - Developmental Services	168,414	68,048	40%
108-Veterans Relief	38,444	13,573	35%
110 - County Road	6,384,100	1,788,633	28%
117 - Boating Safety	67,000	704	1%
122 - Sheriff K-9 Unit	1,000	-	0%
123 - Paths and Trails	58,660	17,725	30%
126 - Treasurer M&O	5,150	-	0%
127 - Quad-City Task Force	85,700	29,412	34%
128 - Crime Victims/Witness	176,875	61,634	35%
132-Auditor's Document Preservation	-	-	0%
134 - Elections Reserve	40,649	13,818	34%
135 - Prosecutor STOP Grant	16,277	4,999	31%
138 - Federal Equitable Sharing	5,000	-	0%
143 - Trial Court Improvement	5,535	-	0%
144 - Emergency Communication	531,350	119,534	22%
146-ARPA	38,830	13,573	35%
400 - Solid Waste	1,359,750	307,352	23%
410 - Solid Waste Reserve	22,500	-	0%
501 - Equipment Rental & Revolving	1,241,300	286,280	23%
511 - Unemployment Insurance	15,000	13,657	91%
Non-CE Expenditure Totals	10,685,884	2,874,889	27%

Cash & Investment Trends - April					
	April 2025	April 2024	April 2023	April 2022	April 2021
001 Current Expense	13,364,835	14,426,900	12,620,047	11,421,379	13,040,065
102 Building & Development	85,528	62,763	70,059	78,268	126,077
103 CW Planning	9,188	190,246	120,210	42,908	59,327
110 County Road	6,368,201	7,638,576	7,816,992	6,749,767	5,844,914
112 Public Facilities	2,246,805	2,789,335	1,956,343	1,572,803	4,270,793
133 Commissioners Special Revenue	285,064	285,064	285,011	285,064	342,608
144 Emergency Communications	2,783,519	2,445,715	1,712,756	1,019,394	755,151
146 American Rescue Plan Act	827,491	1,581,004	1,933,882	480,654	-
100 Special Revenue Other	4,983,306	4,518,036	4,289,460	3,942,909	3,473,450
200 Debt Service	83,446	83,536	83,446	83,445	112,366
300 Capital Projects	1,336,482	1,394,455	1,356,120	2,011,397	2,620,194
400 Solid Waste	2,160,132	1,980,688	3,941,559	3,708,423	2,901,926
410 Solid Waste Reserve	2,649,598	2,452,369	2,233,083	2,053,205	1,891,971
501 ER&R	1,980,327	2,475,550	2,118,290	2,665,189	2,588,231
511 Unemployment	126,146	139,803	152,181	153,288	154,071
515 IT - dissolved 2019	-	-	-		-
TOTAL	39,290,068	42,464,040	40,689,439	36,268,093	38,181,144

Current Expense Financial Trends

