

WHITMAN COUNTY MONTHLY FINANCIAL REPORT

May 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 05/31/2025 (41.6%)								
	<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	198,287	325,838	37.83%
General Government	2,642,749	686,823	1,955,926	25.99%	5,541,641	2,608,320	2,933,321	47.07%
Administrative Services	1,182,450	512,896	669,554	43.38%	1,234,850	319,167	915,683	25.85%
Human Resources	-	-	-	0.00%	405,005	161,359	243,646	39.84%
Superior Court	38,400	11,848	26,552	30.85%	355,865	196,224	159,641	55.14%
District Court	814,500	341,905	472,595	41.98%	1,049,795	398,350	651,445	37.95%
Probation	266,000	85,627	180,373	32.19%	479,103	187,115	291,988	39.06%
Clerk	132,748	43,858	88,890	33.04%	455,035	201,296	253,739	44.24%
Treasurer	13,558,723	7,082,207	6,476,516	52.23%	631,112	202,795	428,317	32.13%
Auditor	912,500	543,072	369,428	59.51%	1,122,362	384,705	737,657	34.28%
Assessor	-	-	-	-	642,822	231,467	411,355	36.01%
Prosecuting Attorney	121,131	48,354	72,777	39.92%	1,254,830	516,285	738,545	41.14%
Facilities Management	-	690	(690)	0.00%	914,178	369,475	544,703	40.42%
Sheriff	658,000	329,400	328,600	50.06%	5,823,000	2,197,748	3,625,252	37.74%
Juvenile	150,193	69,845	80,348	46.50%	801,127	320,846	480,281	40.05%
Weed		-	-	0.00%	127,196	50,050	77,146	39.35%
Coroner	13,200	9,292	3,908	70.39%	402,730	138,278	264,452	34.34%
Extension	1,400	297	1,103	21.21%	191,171	55,879	135,292	29.23%
Emergency Management	133,000	47,834	85,166	35.97%	447,900	160,572	287,328	35.85%
Health	2,789,320	393,503	2,395,817	14.11%	2,761,597	1,180,913	1,580,684	42.76%
Fair	290,900	112,976	177,924	38.84%	741,350	230,667	510,683	31.11%
Parks & Rec	20,000	4,244	15,756	21.22%	571,857	193,456	378,401	33.83%
IT	-	-	-	0.00%	1,430,035	423,421	834,517	29.61%
Ending Fund Balance	-	-	-	0.00%	10,800,557	-	10,800,557	0.00%
TOTALS	38,709,243	10,175,308	28,384,572	26.29%	38,709,243	10,935,887	27,773,356	28.25%
TOTALS w/o Budget Balance	23,725,214	10,175,308	28,384,572	43%	27,908,686	10,935,887	16,972,799	39.18%

**CURRENT EXPENSE & COUNTY-WIDE
CASH AND DEBT
AS OF 05/31/2025**

CASH/INVESTMENTS

Current Expense/General Fund

	May 2025	May 2024	May 2023	May 2022	May 2021
Cash	10,073,169	11,202,212	10,415,365	9,121,831	10,005,010
Reserve (Investment)	3,484,029	3,484,029	2,819,029	2,819,029	2,819,029
Total Current Expense Cash & Investments	13,557,198	14,686,241	13,234,394	11,940,860	12,824,039

County-Wide

	May 2025	May 2024	May 2023	May 2022	May 2021
Cash	26,901,526	28,606,846	31,928,434	28,721,901	35,728,499
Investments	12,343,913	12,311,333	8,670,200	7,700,169	7,517,411
Total County-Wide Cash & Investments	39,245,439	40,918,179	40,598,634	36,422,070	43,245,910

DEBT - County-wide

Interfund loans

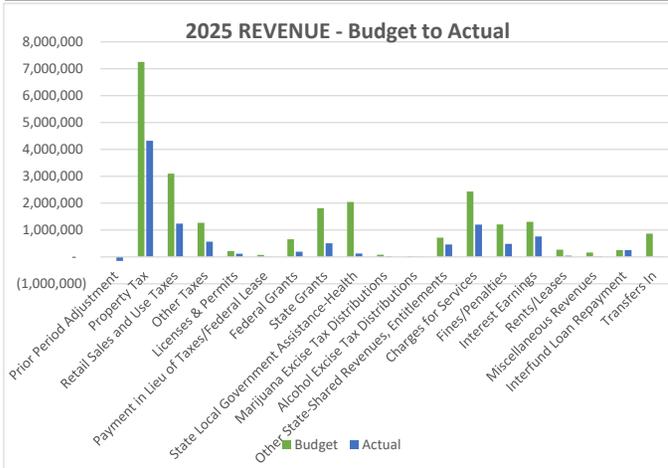
Borrowing Fund

Lending Fund

Emergency Communication, Principal Only	Current Expense	\$ -	Paid off 05/2025
General Obligations			
Public Service Building GO Bond, Principal Only		\$ 903,136	3/31/2031
Holman Capital			
Revenue Obligations			
Compensated Balances-County-Wide		\$ 1,234,132	as of 05/31/2025
Landfill Closure and Post Closure		\$ 2,209,548	
Emergency Comm Capital Lease		\$ 200,566	7/20/2025
Total County-Wide Debt		\$ 4,547,382	

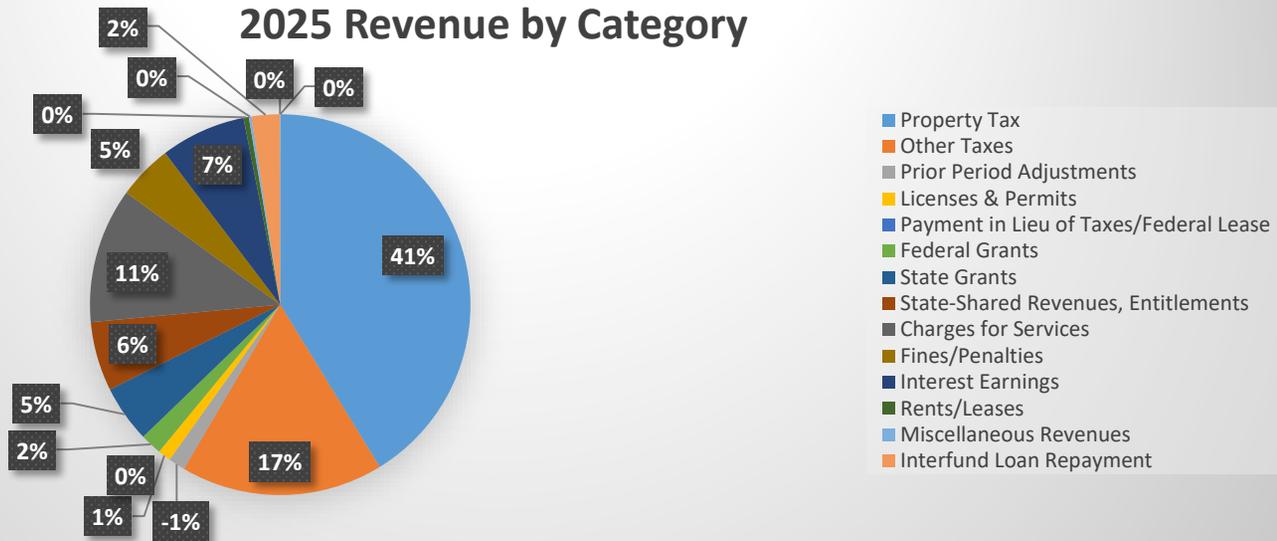
**CURRENT EXPENSE/GENERAL FUND
REVENUES BY CATEGORY
AS OF 05/31/2025 (41.6%)**

Revenue	Budget	Actual	% received
Beginning Fund Balance	14,984,029	-	0.00%
Prior Period Adjustment	-	(149,363)	0.00%
Property Tax	7,255,848	4,319,287	59.53%
Retail Sales and Use Taxes	3,100,000	1,234,997	39.84%
Other Taxes	1,265,000	567,470	44.86%
Licenses & Permits	212,400	116,384	54.79%
Payment in Lieu of Taxes/Federal Lease	72,025	18	0.02%
Federal Grants	655,285	190,260	29.03%
State Grants	1,811,824	507,920	28.03%
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	463,135	64.57%
Charges for Services	2,430,450	1,202,234	49.47%
Fines/Penalties	1,206,900	487,194	40.37%
Interest Earnings	1,306,351	758,310	58.05%
Rents/Leases	266,000	47,257	17.77%
Miscellaneous Revenues	166,150	22,640	13.63%
Interfund Loan Repayment	251,000	250,524	99.81%
Transfers In	862,398	4,080	0.00%
Insurance Recoveries	-	-	-
Total CE/General Fund Revenue	38,709,243	10,175,308	26.29%
TOTALS LESS BEG. FUND BALANCE	23,725,214	10,175,308	43%



**CURRENT EXPENSE/GENERAL FUND
REVENUES BY CATEGORY
AS OF 05/31/2025 (41.6%)**

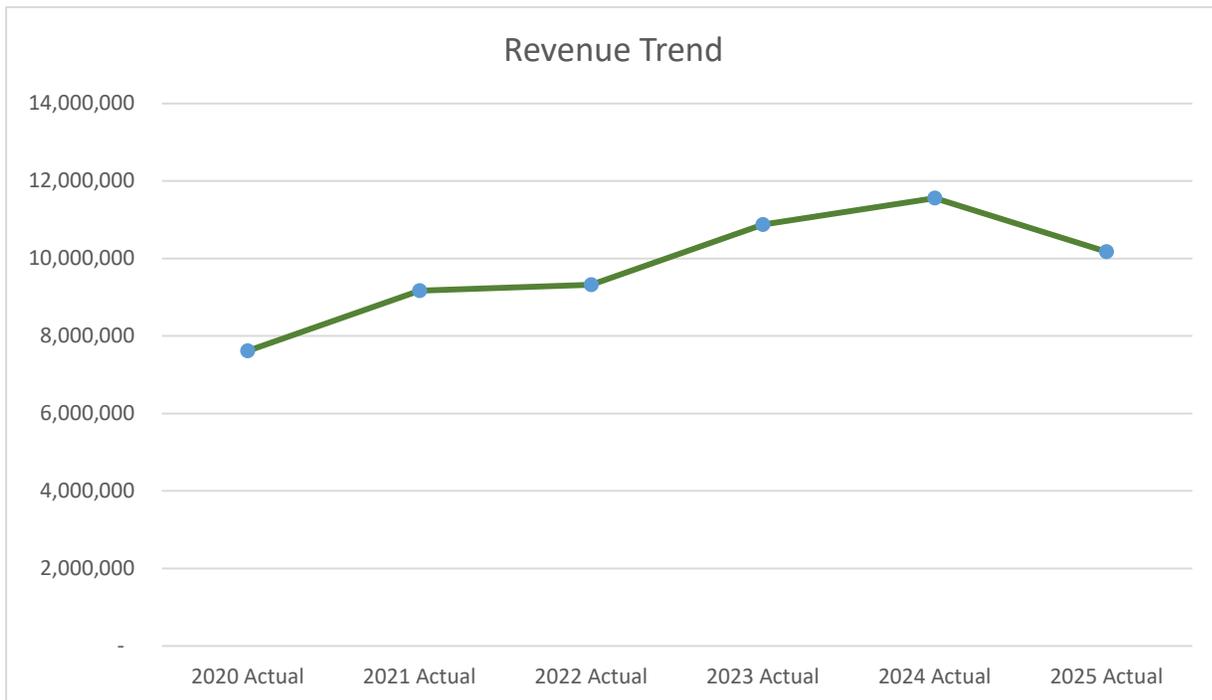
	2025 Actual	2024 Actual	2025 % of 2025 Total	2025 vs 2024 Difference
Property Tax	4,319,287	4,271,819	42.45%	47,468
Other Taxes	1,802,467	1,800,788	17.71%	1,679
Prior Period Adjustments	(149,363)	-	-1.47%	(149,363)
Licenses & Permits	116,384	109,370	1.14%	7,014
Payment in Lieu of Taxes/Federal Lease	18	18	0.00%	-
Federal Grants	190,260	340,968	1.87%	(150,708)
State Grants	507,920	409,090	4.99%	98,830
State-Shared Revenues, Entitlements	616,096	1,423,710	6.05%	(807,614)
Charges for Services	1,202,234	1,055,581	11.82%	146,653
Fines/Penalties	487,194	565,230	4.79%	(78,036)
Interest Earnings	758,310	1,058,201	7.45%	(299,891)
Rents/Leases	47,257	110,552	0.46%	(63,295)
Miscellaneous Revenues	22,640	149,671	0.22%	(127,031)
Interfund Loan Repayment	250,524	250,176	2.46%	348
Transfers In	4,080	12,694	0.04%	(8,614)
Insurance Recoveries	-	-	0.00%	-
Total CE/General Fund Revenue	10,175,308	11,557,868	100.00%	(1,382,560)



Current Expense

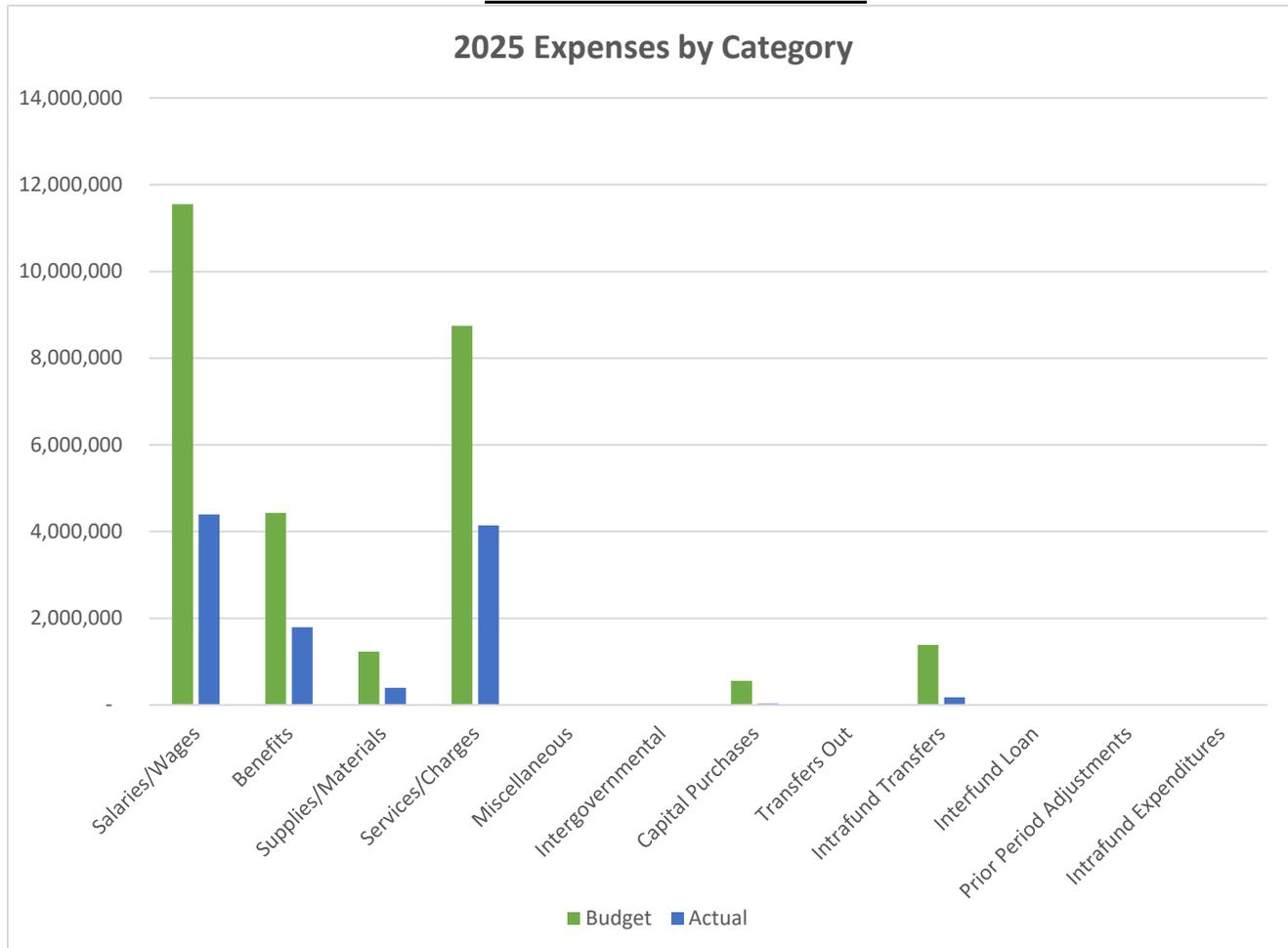
Revenue Trend as of 05/31/25

	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual
Prior Period Adjustn	-	3,464	-	-	-	(149,363)
Property Tax	3,697,838	3,990,557	4,275,028	4,034,026	4,271,819	4,319,287
Retail Sales and Use	905,988	901,694	1,101,152	1,268,717	1,224,475	1,234,997
Other Taxes	434,147	398,558	517,592	587,900	576,313	567,470
Licenses & Permits	100,590	89,652	97,656	98,154	109,370	116,384
Payment in Lieu of T	1,105	1,155	1,119	52,975	18	18
Federal Grants	189,327	1,518,833	320,947	436,324	340,968	190,260
State Grants	254,519	299,838	293,908	506,679	409,090	507,920
State Local Governr	173,678	144,678	405,678	865,678	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	312,014	267,602	331,042	322,669	367,601	463,135
Charges for Services	835,826	762,980	914,807	938,577	1,055,581	1,202,234
Fines/Penalties	357,031	416,605	292,958	459,726	565,230	487,194
Interest Earnings	234,947	137,079	69,914	877,915	1,058,201	758,310
Rents/Leases	16,756	23,509	78,610	81,074	110,552	47,257
Miscellaneous Revei	19,835	20,194	219,834	54,625	149,671	22,640
Interfund Loan Repa	-	-	249,476	249,825	250,176	250,524
Transfers In	58,911	169,106	128,007	10,562	12,694	4,080
Insurance Recoverie	-	-	-	-	-	-
Total General Fund	7,616,333	9,170,343	9,324,772	10,875,232	11,557,868	10,175,308



**CURRENT EXPENSE/GENERAL FUND
EXPENSES BY CATEGORY
AS OF 05/31/2025 (41.6%)**

Expenses	Budget	Actual	% spent
Salaries/Wages	11,547,963	4,392,441	38.04%
Benefits	4,433,107	1,796,269	40.52%
Supplies/Materials	1,229,070	392,921	31.97%
Services/Charges	8,744,047	4,139,371	47.34%
Miscellaneous	9,300	679	7.30%
Intergovernmental	600	-	0.00%
Capital Purchases	555,000	28,193	5.08%
Transfers Out	-	-	0.00%
Intrafund Transfers	1,389,399	176,801	12.72%
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	10,935,887	28.25%
TOTAL less End. Fund Balance	27,908,686	10,935,887	39.18%

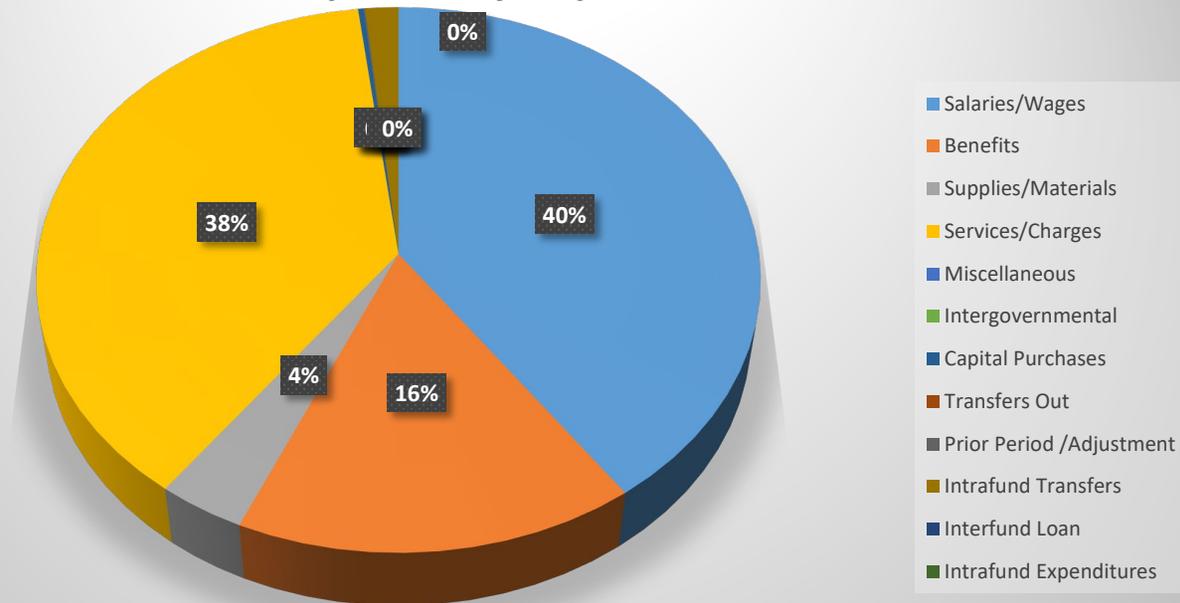


CURRENT EXPENSE/GENERAL FUND

EXPENSES BY OBJECT CODE AS OF 05/31/2025 (41.6%)

Expenses	2025 Actual	2024 Actual	2025 % of 2025 Total	2025 vs 2024 Difference	2025 vs 2024 % increase/decrease
Salaries/Wages	4,392,441	3,889,455	40.17%	502,986	13%
Benefits	1,796,269	1,620,718	16.43%	175,551	11%
Supplies/Materials	392,921	408,629	3.59%	(15,708)	-4%
Services/Charges	4,139,371	3,823,844	37.85%	315,527	8%
Miscellaneous	679	621	0.01%	58	9%
Intergovernmental	-	-	0.00%	-	0%
Capital Purchases	28,193	58,114	0.26%	(29,921)	0%
Transfers Out	-	-	0.00%	-	0%
Prior Period /Adjustment	9,212	-	0.08%	9,212	0%
Intrafund Transfers	176,801	646,982	1.62%	(470,181)	0%
Interfund Loan	-	-	0.00%	-	0%
Intrafund Expenditures	-	-	0.00%	-	0%
Total CE/General Fund Expenses	10,935,887	10,448,363	100%	487,524	5%

2025 Expenses by Object Code

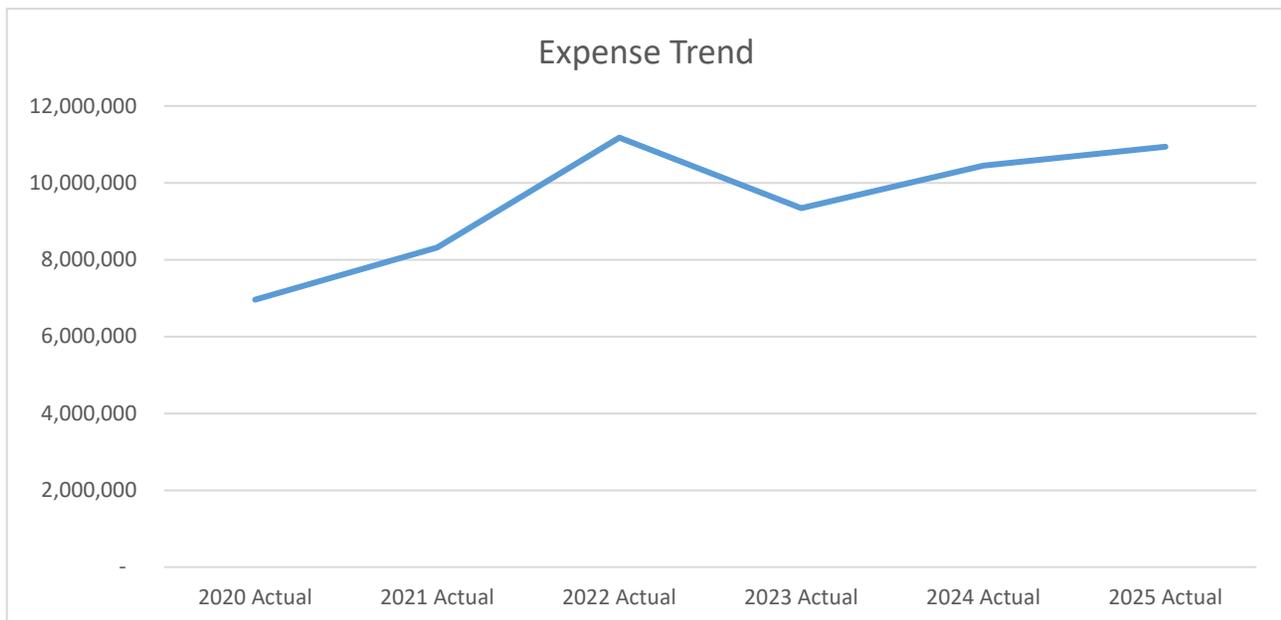


**CURRENT EXPENSE/GENERAL FUND
EXPENSES BY OBJECT CODE DETAIL
AS OF 05/31/2025 (41.6%)**

	Budget	Actual	% of Budget	% of Total Actual
Salaries/Wages	11,200,655	4,261,021	38%	38.96%
Salaries /Wages- Overtime	347,308	131,420	38%	1.20%
Benefits	4,433,107	1,796,269	41%	16.43%
Operating Supplies/Materials	685,960	242,351	35%	2.22%
Fuel	215,080	48,788	23%	0.45%
Items Purchased for Inventory or Resale	17,880	5,829	33%	0.05%
Small Tools & Equipment	310,150	95,953	31%	0.88%
Services/Professional Services	5,261,512	1,881,089	36%	17.20%
Communications	252,595	102,528	41%	0.94%
Travel	151,350	38,458	25%	0.35%
Advertising	33,640	18,038	54%	0.16%
Rentals & Leases	370,040	170,146	46%	1.56%
Insurance/Bonds	2,040,225	1,695,731	83%	15.51%
Public Utilities	368,185	149,311	41%	1.37%
Repairs & Maintenance	266,500	84,071	32%	0.77%
Miscellaneous	9,300	678	7%	0.01%
Intergovernmental Services/Payments	600	-	0%	0.00%
Interfund Transfers	-	-	0%	0.00%
Intrafund Transfers	1,389,399	176,801		1.62%
Interfund Loan	-	-	0%	0.00%
Capital Outlay	555,000	28,193	5%	0.26%
Prior Period Adjustments	-	9,212	0%	0.08%
Intrafund Payments	200	-	0%	0.00%
Ending Fund Balance	10,800,557	-	0%	0.00%
Current Expense Expenditure Totals	38,709,243	10,935,887	28%	100.00%
Current Expense Less End. Fund Bal.	27,908,686	10,935,887	39%	

Current Expense Expense Trend as of 05/31/2025

	2020	2021	2022	2023	2024	2025
	Actual	Actual	Actual	Actual	Actual	Actual
Salaries/Wages	2,930,117	2,914,924	3,088,503	3,573,263	3,782,710	4,261,021
Salaries /Wages- OT	46,172	83,205	91,509	77,011	106,745	131,420
Benefits	1,180,644	1,175,956	1,219,180	1,452,437	1,620,718	1,796,269
Operating Sup./Mat.	153,722	95,845	159,487	237,573	235,696	242,351
Fuel	29,111	30,541	41,531	46,215	48,863	48,788
Items for Inv. or Resale	9,476	2,358	4,225	5,758	3,486	5,829
Small Tools & Equip.	62,213	102,023	72,241	128,594	120,584	95,953
Services/Prof. Srv.	873,858	1,373,955	1,373,147	1,551,546	1,851,004	1,881,089
Communications	72,836	46,192	72,930	104,765	68,985	102,528
Travel	15,680	4,371	18,307	22,709	35,494	38,458
Advertising	4,253	21,359	10,118	6,138	9,434	18,038
Rentals & Leases	108,600	110,678	169,649	105,914	133,724	170,146
Insurance/Bonds	632,051	711,860	854,707	1,013,895	1,515,249	1,695,731
Public Utilities	97,296	100,020	103,750	130,825	142,468	149,311
Repairs & Maint.	92,374	70,553	69,259	159,766	67,486	84,071
Miscellaneous	642	988	220,685	12,605	621	678
Intergov. Services	40,665	-	-	-	-	-
Interfund Transfers	603,889	1,470,000	100,000	10,000	-	-
Intrafund Transfers	-	5,182	3,504,599	651,891	646,982	176,801
Interfund Loan	-	-	-	-	-	-
Capital Outlay	5,967	-	2,603	46,886	58,114	28,193
Prior Period Adj.	-	-	-	-	-	9,212
Intrafund Payments	-	80	-	-	-	-
Current Expense Totals	6,959,566	8,320,090	11,176,430	9,337,791	10,448,363	10,935,887



**CURRENT EXPENSE/GENERAL FUND
SALARIES AND BENEFITS BY DEPARTMENT
AS OF 05/31/2025 (41.6%)**

	Budget	Actual	% of Budget
009 - Commissioners	511,575	191,376	37%
010 - General Government	95,742	32,609	34%
012 - Admin Services	552,650	206,810	37%
013- Human Resources	397,805	157,421	40%
020 - Superior Court	230,165	103,372	45%
030- District Court	968,795	373,778	39%
031-Probation	392,603	157,445	40%
040- Clerk	426,035	171,174	40%
050 - Treasurer	569,862	182,904	32%
060 - Auditor	862,750	295,461	34%
080 - Assessor	611,222	220,964	36%
100 - Prosecuting Attorney	1,191,700	479,844	40%
120 - Facilities Management	409,778	166,917	41%
140 - Sheriff	4,599,700	1,831,770	40%
170 - Juvenile Services	529,767	218,236	41%
200 - Weed Control	107,086	42,970	40%
220 - Coroner	289,030	107,861	37%
240 - County Extension	99,966	41,893	42%
260 - Emergency Management	258,900	106,857	41%
280 - Public Health	1,474,247	587,004	40%
300 - Fair	421,150	146,181	35%
310- Parks and Recreation	443,857	148,142	33%
320 - Information Technology	536,685	217,721	41%
Current Expense Expenditure Totals	15,981,070	6,188,710	39%

**NON-CURRENT EXPENSE
SALARIES AND BENEFITS BY FUND
AS OF 05/31/2025 (41.6%)**

	Budget	Actual	% of Budget
102 - Building and Development	151,450	59,985	40%
103 - Countywide Planning	272,900	110,506	40%
104 - Developmental Services	168,414	85,559	51%
108-Veterans Relief	38,444	16,928	44%
110 - County Road	6,384,100	2,236,334	35%
117 - Boating Safety	67,000	1,527	2%
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	36,937	43%
128 - Crime Victims/Witness	176,875	76,164	43%
132-Auditor's Document Preservation	-	-	0%
134 - Elections Reserve	40,649	17,325	43%
135 - Prosecutor STOP Grant	16,277	6,471	40%
138 - Federal Equitable Sharing	5,000	-	0%
143 - Trial Court Improvement	5,535	964	17%
144 - Emergency Communication	531,350	164,101	31%
146-ARPA	38,830	16,927	44%
400 - Solid Waste	1,359,750	391,898	29%
410 - Solid Waste Reserve	22,500	-	0%
501 - Equipment Rental & Revolving	1,241,300	358,864	29%
511 - Unemployment Insurance	15,000	13,657	91%
Non-CE Expenditure Totals	10,685,884	3,611,872	34%

Cash & Investment Trends - May					
	May 2025	May 2024	May 2023	May 2022	May 2021
001 Current Expense	13,557,198	14,686,241	13,234,394	11,940,860	12,824,039
102 Building & Development	75,698	65,823	72,425	79,164	124,635
103 CW Planning	(11,679)	182,183	94,153	26,505	205,218
110 County Road	6,060,962	6,603,277	7,921,203	6,754,552	5,718,583
112 Public Facilities	2,324,931	2,871,370	2,048,920	1,597,848	2,222,605
133 Commissioners Special Revenue	285,064	285,064	285,011	285,064	342,608
144 Emergency Communications	2,630,848	1,957,201	1,569,944	1,035,878	786,824
146 American Rescue Plan Act	816,696	1,474,417	1,933,882	218,154	4,866,057
100 Special Revenue Other	4,971,100	4,443,183	4,302,822	3,963,373	3,504,289
200 Debt Service	83,446	83,536	83,446	83,445	112,363
300 Capital Projects	1,236,483	1,622,757	1,384,352	1,715,865	4,661,753
400 Solid Waste	2,185,685	2,226,511	3,524,729	3,897,563	2,942,346
410 Solid Waste Reserve	2,667,795	2,469,331	2,254,459	2,063,965	1,903,232
501 ER&R	2,235,064	1,807,482	1,736,958	2,606,546	2,877,287
511 Unemployment	126,148	139,803	151,936	153,288	154,071
515 IT - dissolved 2019	-	-	-		-
TOTAL	39,245,439	40,918,179	40,598,634	36,422,070	43,245,910

Current Expense Financial Trends

