

WHITMAN COUNTY MONTHLY FINANCIAL REPORT

June 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.gov



CURRENT EXPENSE/GENERAL FUND								
REVENUES & EXPENDITURES BY DEPARTMENT								
AS OF 06/30/2025 (50%)								
	<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%		6,288		
BoCC	-	-	-	0.00%	524,125	239,406	284,719	45.68%
General Government	2,642,749	690,433	1,952,316	26.13%	5,541,641	2,963,749	2,577,892	53.48%
Administrative Services	1,182,450	561,947	620,503	47.52%	1,234,850	524,594	710,256	42.48%
Human Resources	-	-	-	0.00%	405,005	190,928	214,077	47.14%
Superior Court	38,400	13,685	24,715	35.64%	355,865	227,631	128,234	63.97%
District Court	814,500	433,465	381,035	53.22%	1,049,795	617,106	432,689	58.78%
Probation	266,000	129,112	136,888	48.54%	479,103	220,103	259,000	45.94%
Clerk	132,748	61,244	71,504	46.14%	455,035	256,215	198,820	56.31%
Treasurer	13,558,723	7,752,749	5,805,974	57.18%	631,112	242,099	389,013	38.36%
Auditor	912,500	612,404	300,096	67.11%	1,122,362	480,266	642,096	42.79%
Assessor	-	250	-	-	642,822	281,625	361,197	43.81%
Prosecuting Attorney	121,131	58,140	62,991	48.00%	1,254,830	629,200	625,630	50.14%
Facilities Management	-	690	(690)	0.00%	914,178	426,454	487,724	46.65%
Sheriff	658,000	374,963	283,037	56.99%	5,823,000	2,620,778	3,202,222	45.01%
Juvenile	150,193	75,352	74,841	50.17%	801,127	385,806	415,321	48.16%
Weed		-	-	0.00%	127,196	59,418	67,778	46.71%
Coroner	13,200	9,033	4,167	68.43%	402,730	163,763	238,967	40.66%
Extension	1,400	552	848	39.43%	191,171	66,406	124,765	34.74%
Emergency Management	133,000	69,204	63,796	52.03%	447,900	188,071	259,829	41.99%
Health	2,789,320	447,552	2,341,768	16.05%	2,761,597	1,488,663	1,272,934	53.91%
Fair	290,900	121,059	169,841	41.62%	741,350	292,447	448,903	39.45%
Parks & Rec	20,000	5,643	14,357	28.22%	571,857	235,678	336,179	41.21%
IT	-		-	0.00%	1,430,035	490,163	834,517	34.28%
Ending Fund Balance	-	-	-	0.00%	10,800,557	-	10,800,557	0.00%
TOTALS	38,709,243	11,268,114	27,292,016	29.11%	38,709,243	13,296,857	25,412,386	34.35%
TOTALS w/o Budget Balance	23,725,214	11,268,114	27,292,016	47%	27,908,686	13,296,857	14,611,829	47.64%

**CURRENT EXPENSE & COUNTY-WIDE
CASH AND DEBT
AS OF 06/30/2025**

CASH/INVESTMENTS

Current Expense/General Fund

	June 2025	June 2024	June 2023	June 2022	June 2021
Cash	8,805,005	10,566,073	9,831,664	8,653,589	9,664,112
Reserve (Investment)	3,484,029	3,484,029	2,819,029	2,819,029	2,819,029
Total Current Expense Cash & Investments	12,289,034	14,050,102	12,650,693	11,472,618	12,483,141

County-Wide

	June 2025	June 2024	June 2023	June 2022	June 2021
Cash	25,797,315	27,449,973	28,126,530	31,119,724	32,945,603
Investments	12,386,950	12,262,023	11,715,698	7,718,089	7,425,029
Total County-Wide Cash & Investments	38,184,265	39,711,996	39,842,228	38,837,813	40,370,632

DEBT - County-wide

Interfund loans

Borrowing Fund

Lending Fund

Emergency Communication, Principal Only	Current Expense	\$	-	Paid off 05/2025
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General Obligations

Public Service Building GO Bond, Principal Only Holman Capital	\$	903,136	3/31/2031
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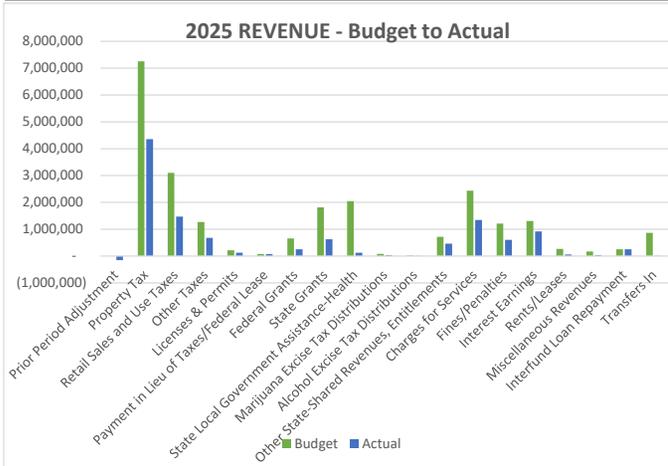
Revenue Obligations

Compensated Balances-County-Wide	\$	1,196,862	as of 06/30/2025
Landfill Closure and Post Closure	\$	2,209,548	
Emergency Comm Capital Lease	\$	200,566	7/20/2025

Total County-Wide Debt	\$	4,510,112	
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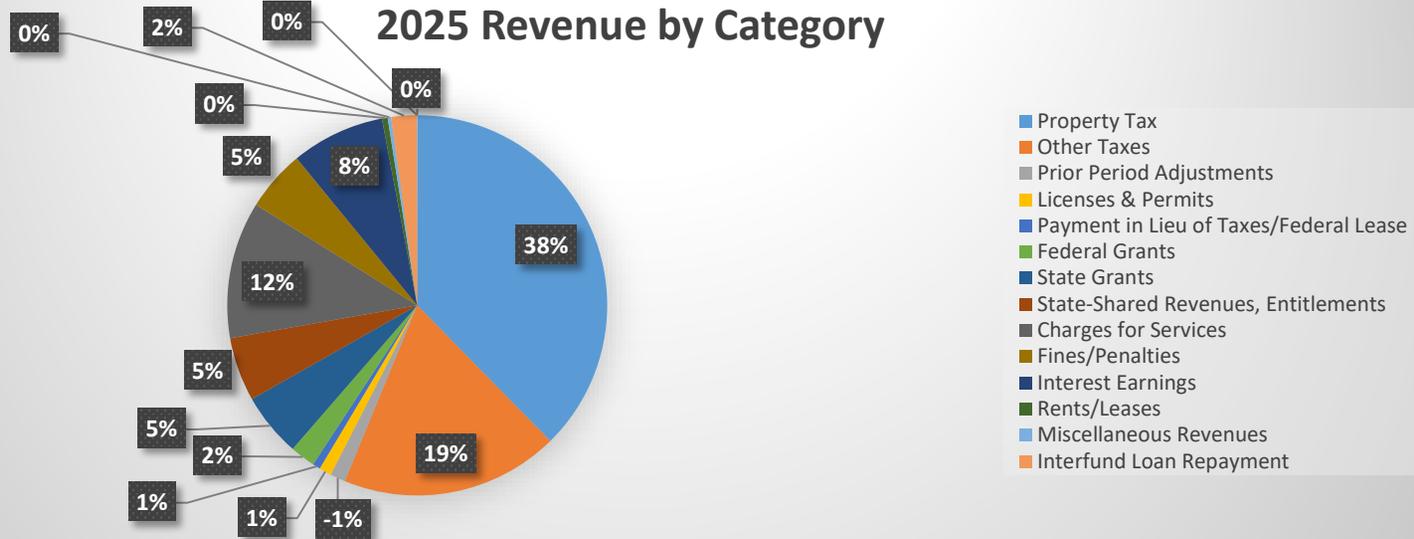
**CURRENT EXPENSE/GENERAL FUND
REVENUES BY CATEGORY
AS OF 06/30/2025 (50%)**

Revenue	Budget	Actual	% received
Beginning Fund Balance	14,984,029	-	0.00%
Prior Period Adjustment	-	(149,363)	0.00%
Property Tax	7,255,848	4,354,767	60.02%
Retail Sales and Use Taxes	3,100,000	1,469,565	47.41%
Other Taxes	1,265,000	679,125	53.69%
Licenses & Permits	212,400	123,344	58.07%
Payment in Lieu of Taxes/Federal Lease	72,025	75,159	104.35%
Federal Grants	655,285	248,283	37.89%
State Grants	1,811,824	626,070	34.55%
State Local Government Assistance-Health	2,046,335	124,678	6.09%
Marijuana Excise Tax Distributions	80,000	37,918	47.40%
Alcohol Excise Tax Distributions	20,000	6,973	34.87%
Other State-Shared Revenues, Entitlements	717,248	459,464	64.06%
Charges for Services	2,430,450	1,346,535	55.40%
Fines/Penalties	1,206,900	600,676	49.77%
Interest Earnings	1,306,351	920,090	70.43%
Rents/Leases	266,000	56,350	21.18%
Miscellaneous Revenues	166,150	33,875	20.39%
Interfund Loan Repayment	251,000	250,524	99.81%
Transfers In	862,398	4,081	0.00%
Insurance Recoveries	-	-	-
Total CE/General Fund Revenue	38,709,243	11,268,114	29.11%
TOTALS LESS BEG. FUND BALANCE	23,725,214	11,268,114	47%



CURRENT EXPENSE/GENERAL FUND REVENUES BY CATEGORY AS OF 06/30/2025 (50%)

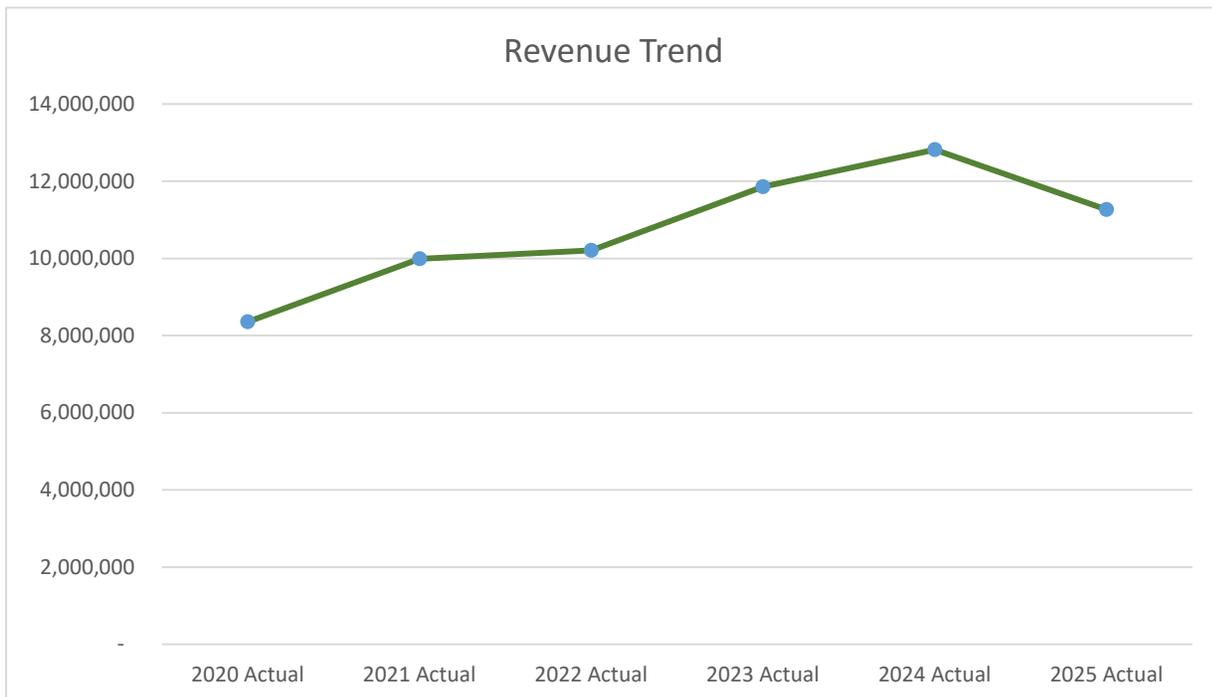
	2025 Actual	2024 Actual	2025 % of 2025 Total	2025 vs 2024 Difference
Property Tax	4,354,767	4,336,611	38.65%	18,156
Other Taxes	2,148,690	2,148,850	19.07%	(160)
Prior Period Adjustments	(149,363)	-	-1.33%	(149,363)
Licenses & Permits	123,344	118,049	1.09%	5,295
Payment in Lieu of Taxes/Federal Lease	75,159	71,919	0.67%	3,240
Federal Grants	248,283	375,834	2.20%	(127,551)
State Grants	626,070	496,375	5.56%	129,695
State-Shared Revenues, Entitlements	629,033	1,449,021	5.58%	(819,988)
Charges for Services	1,346,535	1,196,412	11.95%	150,123
Fines/Penalties	600,676	681,978	5.33%	(81,302)
Interest Earnings	920,090	1,261,095	8.17%	(341,005)
Rents/Leases	56,350	121,771	0.50%	(65,421)
Miscellaneous Revenues	33,875	294,655	0.30%	(260,780)
Interfund Loan Repayment	250,524	250,176	2.22%	348
Transfers In	4,081	13,719	0.04%	(9,638)
Insurance Recoveries	-	-	0.00%	-
Total CE/General Fund Revenue	11,268,114	12,816,465	100.00%	(1,548,351)



Current Expense

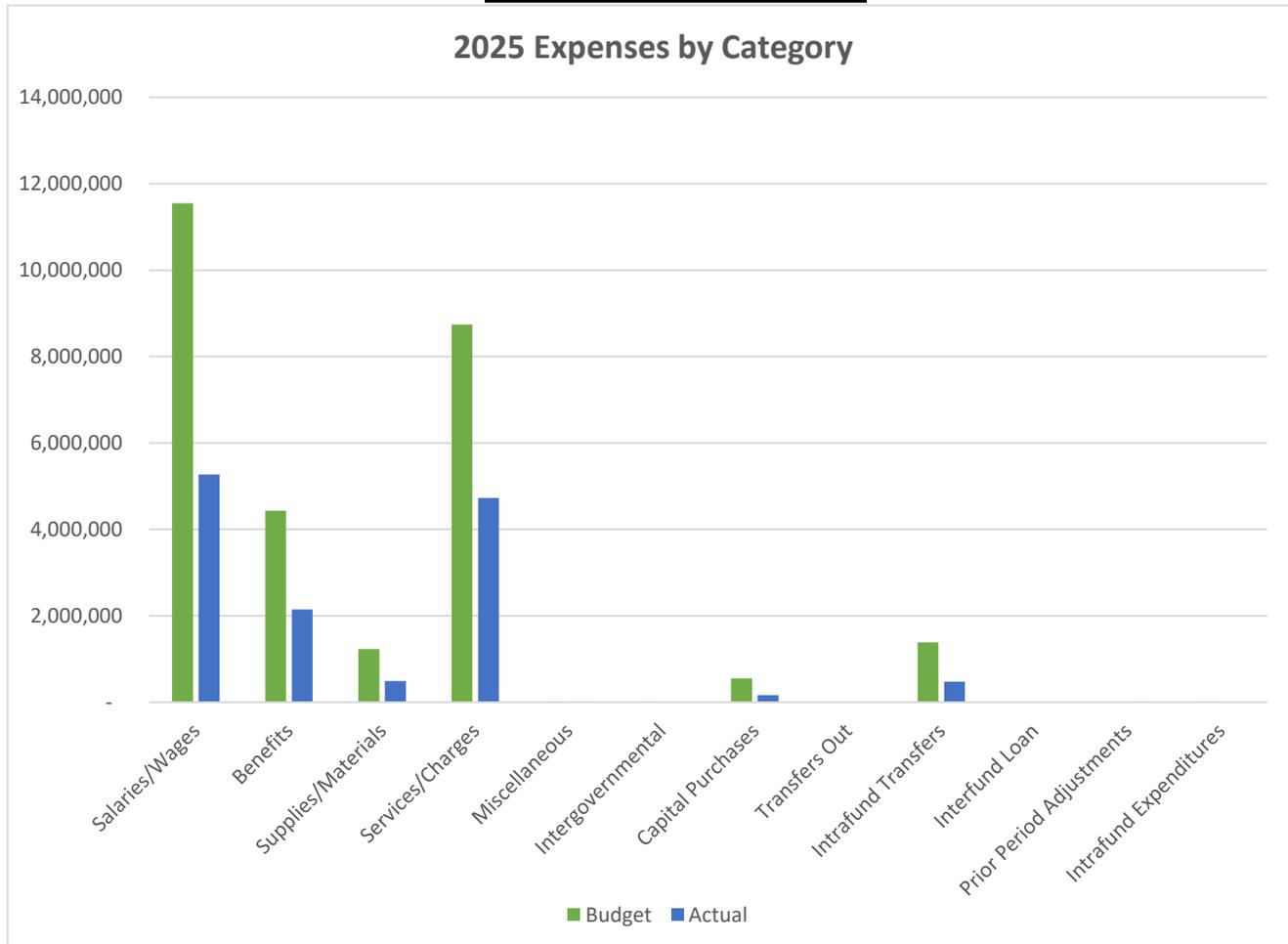
Revenue Trend as of 06/30/25

	2020	2021	2022	2023	2024	2025
	Actual	Actual	Actual	Actual	Actual	Actual
Prior Period Adjustn	-	3,464	-	-	-	(149,363)
Property Tax	3,752,995	4,033,161	4,317,618	4,111,960	4,336,611	4,354,767
Retail Sales and Use	1,047,927	1,089,082	1,309,635	1,485,655	1,460,050	1,469,565
Other Taxes	526,493	502,234	618,158	692,878	688,800	679,125
Licenses & Permits	106,080	104,182	105,815	114,302	118,049	123,344
Payment in Lieu of T	61,486	62,378	63,814	120,269	71,919	75,159
Federal Grants	246,416	1,575,781	377,562	462,520	375,834	248,283
State Grants	296,010	389,705	341,948	543,382	496,375	626,070
State Local Governr	173,678	144,678	405,678	865,678	1,023,196	124,678
Marijuana Excise Ta:	32,320	30,133	36,071	40,483	44,187	37,918
Alcohol Excise Tax	7,660	9,772	9,008	9,006	8,544	6,973
Other State-Shared	318,252	276,697	336,553	328,191	373,094	459,464
Charges for Services	955,054	890,074	1,026,874	1,046,035	1,196,412	1,346,535
Fines/Penalties	463,361	495,938	347,585	571,429	681,978	600,676
Interest Earnings	261,774	148,024	104,647	1,063,438	1,261,095	920,090
Rents/Leases	21,241	34,144	98,012	100,221	121,771	56,350
Miscellaneous Reve	21,089	22,020	301,192	39,344	294,655	33,875
Interfund Loan Repa	-	-	249,476	249,825	250,176	250,524
Transfers In	63,354	177,676	156,242	10,562	13,719	4,081
Insurance Recoverie	-	-	-	-	-	-
Total General Fund	8,355,190	9,989,143	10,205,888	11,855,178	12,816,465	11,268,114



**CURRENT EXPENSE/GENERAL FUND
EXPENSES BY CATEGORY
AS OF 06/30/2025 (50%)**

Expenses	Budget	Actual	% spent
Salaries/Wages	11,547,963	5,269,321	45.63%
Benefits	4,433,107	2,150,279	48.51%
Supplies/Materials	1,229,070	491,138	39.96%
Services/Charges	8,744,047	4,730,232	54.10%
Miscellaneous	9,300	3,879	41.71%
Intergovernmental	600	-	0.00%
Capital Purchases	555,000	168,921	30.44%
Transfers Out	-	-	0.00%
Intrafund Transfers	1,389,399	476,800	34.32%
Interfund Loan	-	-	0.00%
Prior Period Adjustments	-	6,287	0.00%
Intrafund Expenditures	200	-	0.00%
Ending Fund Balance	10,800,557	-	0.00%
Total CE/General Fund Expenses	38,709,243	13,296,857	34.35%
TOTAL less End. Fund Balance	27,908,686	13,296,857	47.64%

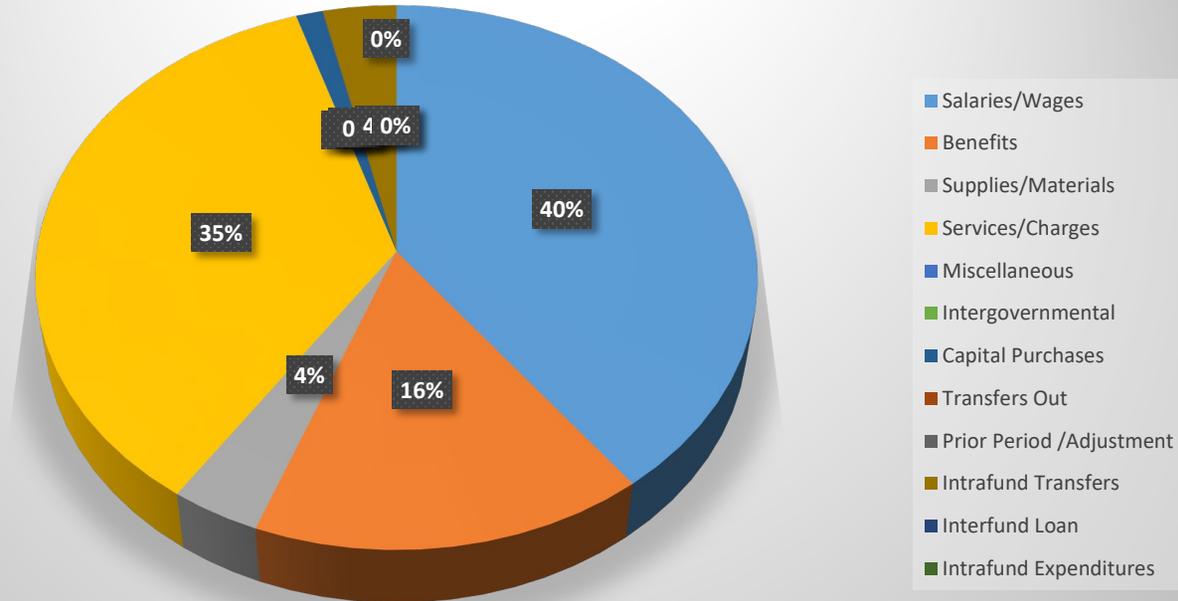


CURRENT EXPENSE/GENERAL FUND

EXPENSES BY OBJECT CODE AS OF 06/30/2025 (41.6%)

Expenses	2025 Actual	2024 Actual	2025 % of 2025 Total	2025 vs 2024 Difference	2025 vs 2024 % increase/decrease
Salaries/Wages	5,269,321	4,723,072	39.63%	546,249	12%
Benefits	2,150,279	1,961,493	16.17%	188,786	10%
Supplies/Materials	491,138	499,014	3.69%	(7,876)	-2%
Services/Charges	4,730,232	4,262,210	35.57%	468,022	11%
Miscellaneous	3,879	786	0.03%	3,093	394%
Intergovernmental	-	-	0.00%	-	0%
Capital Purchases	168,921	249,543	1.27%	(80,622)	0%
Transfers Out	-	-	0.00%	-	0%
Prior Period /Adjustment	6,287	-	0.05%	6,287	0%
Intrafund Transfers	476,800	646,981	3.59%	(170,181)	0%
Interfund Loan	-	-	0.00%	-	0%
Intrafund Expenditures	-	-	0.00%	-	0%
Total CE/General Fund Expenses	13,296,857	12,343,099	100%	953,758	8%

2025 Expenses by Object Code

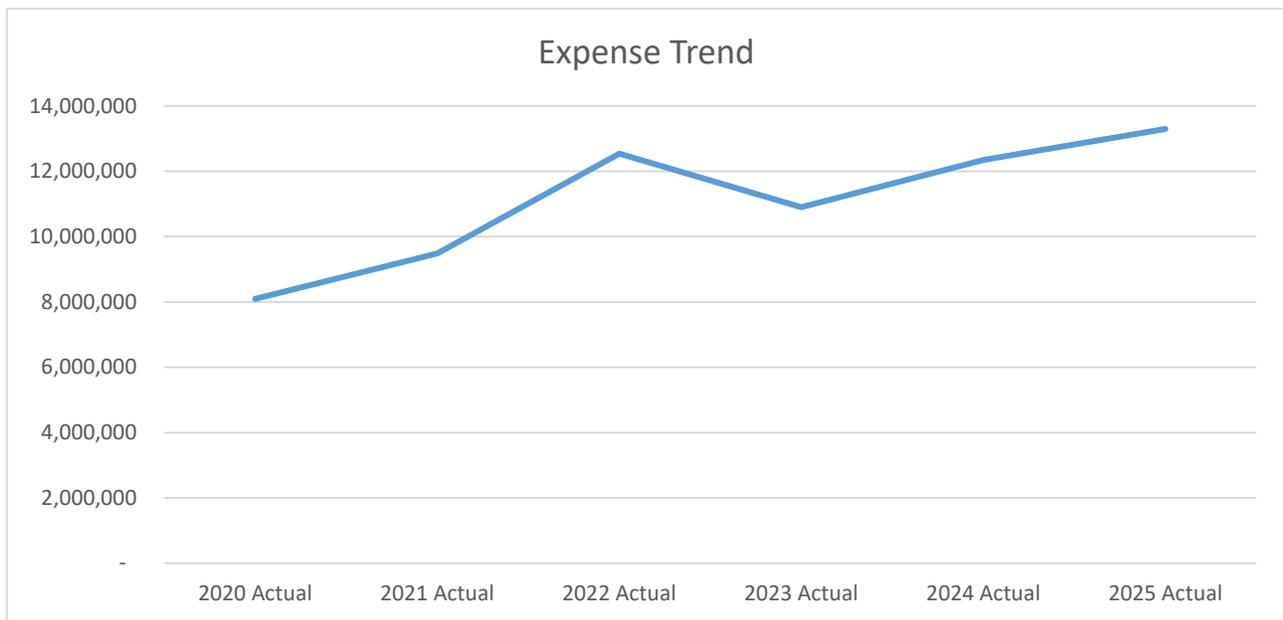


**CURRENT EXPENSE/GENERAL FUND
EXPENSES BY OBJECT CODE DETAIL
AS OF 06/30/2025 (50%)**

	Budget	Actual	% of Budget	% of Total Actual
Salaries/Wages	11,200,655	5,113,699	46%	38.46%
Salaries /Wages- Overtime	347,308	155,622	45%	1.17%
Benefits	4,433,107	2,150,279	49%	16.17%
Operating Supplies/Materials	685,960	320,636	47%	2.41%
Fuel	215,080	59,727	28%	0.45%
Items Purchased for Inventory or Resale	17,880	7,182	40%	0.05%
Small Tools & Equipment	310,150	103,594	33%	0.78%
Services/Professional Services	5,261,512	2,361,778	45%	17.76%
Communications	252,595	119,657	47%	0.90%
Travel	151,350	56,231	37%	0.42%
Advertising	33,640	23,020	68%	0.17%
Rentals & Leases	370,040	203,919	55%	1.53%
Insurance/Bonds	2,040,225	1,695,731	83%	12.75%
Public Utilities	368,185	173,902	47%	1.31%
Repairs & Maintenance	266,500	95,993	36%	0.72%
Miscellaneous	9,300	3,879	42%	0.03%
Intergovernmental Services/Payments	600	-	0%	0.00%
Interfund Transfers	-	-	0%	0.00%
Intrafund Transfers	1,389,399	476,800		3.59%
Interfund Loan	-	-	0%	0.00%
Capital Outlay	555,000	168,921	30%	1.27%
Prior Period Adjustments	-	6,287	0%	0.05%
Intrafund Payments	200	-	0%	0.00%
Ending Fund Balance	10,800,557	-	0%	0.00%
Current Expense Expenditure Totals	38,709,243	13,296,857	34%	100.00%
Current Expense Less End. Fund Bal.	27,908,686	13,296,857	48%	

Current Expense Expense Trend as of 06/30/2025

	2020	2021	2022	2023	2024	2025
	Actual	Actual	Actual	Actual	Actual	Actual
Salaries/Wages	3,520,497	3,490,076	3,715,849	4,313,454	4,595,334	5,113,699
Salaries /Wages- OT	53,624	96,932	111,292	94,969	127,738	155,622
Benefits	1,420,964	1,413,391	1,462,214	1,751,849	1,961,493	2,150,279
Operating Sup./Mat.	215,538	124,378	192,490	278,312	291,751	320,636
Fuel	34,980	38,278	53,597	57,836	61,541	59,727
Items for Inv. or Resale	10,647	2,710	5,296	7,050	6,952	7,182
Small Tools & Equip.	89,939	127,259	99,286	148,185	138,769	103,594
Services/Prof. Srv.	1,003,177	1,519,940	1,558,809	1,826,297	2,087,819	2,361,778
Communications	81,369	62,820	88,255	114,313	118,471	119,657
Travel	16,207	6,255	24,738	35,211	47,163	56,231
Advertising	4,427	23,639	12,110	7,212	10,512	23,020
Rentals & Leases	129,728	132,864	199,116	132,416	161,905	203,919
Insurance/Bonds	632,114	711,991	854,707	1,013,895	1,518,858	1,695,731
Public Utilities	114,745	118,016	119,747	150,461	166,300	173,902
Repairs & Maint.	108,036	134,789	81,138	208,469	151,183	95,993
Miscellaneous	953	1,187	228,284	12,572	786	3,879
Intergov. Services	47,482	-	-	-	-	-
Interfund Transfers	603,889	1,470,000	200,000	10,000	-	-
Intrafund Transfers	-	5,182	3,527,473	651,891	646,981	476,800
Interfund Loan	-	-	-	-	-	-
Capital Outlay	5,967	-	2,601	87,047	249,543	168,921
Prior Period Adj.	-	-	-	-	-	6,287
Intrafund Payments	-	80	-	-	-	-
Current Expense Totals	8,094,283	9,479,787	12,537,002	10,901,439	12,343,099	13,296,857



**CURRENT EXPENSE/GENERAL FUND
SALARIES AND BENEFITS BY DEPARTMENT
AS OF 06/30/2025 (50%)**

	Budget	Actual	% of Budget
009 - Commissioners	511,575	231,274	45%
010 - General Government	95,742	39,607	41%
012 - Admin Services	552,650	246,417	45%
013- Human Resources	397,805	186,752	47%
020 - Superior Court	230,165	123,991	54%
030- District Court	968,795	446,620	46%
031-Probation	392,603	184,575	47%
040- Clerk	426,035	211,630	50%
050 - Treasurer	569,862	220,042	39%
060 - Auditor	862,750	359,385	42%
080 - Assessor	611,222	268,065	44%
100 - Prosecuting Attorney	1,191,700	582,335	49%
120 - Facilities Management	409,778	199,343	49%
140 - Sheriff	4,599,700	2,183,696	47%
170 - Juvenile Services	529,767	260,813	49%
200 - Weed Control	107,086	50,977	48%
220 - Coroner	289,030	129,745	45%
240 - County Extension	99,966	50,120	50%
260 - Emergency Management	258,900	127,767	49%
280 - Public Health	1,474,247	704,559	48%
300 - Fair	421,150	174,407	41%
310- Parks and Recreation	443,857	182,636	41%
320 - Information Technology	536,685	254,844	47%
Current Expense Expenditure Totals	15,981,070	7,419,600	46%

**NON-CURRENT EXPENSE
SALARIES AND BENEFITS BY FUND
AS OF 06/30/2025 (50%)**

	Budget	Actual	% of Budget
102 - Building and Development	151,450	71,636	47%
103 - Countywide Planning	272,900	132,341	48%
104 - Developmental Services	168,414	102,722	61%
108-Veterans Relief	38,444	20,147	52%
110 - County Road	6,384,100	2,646,591	41%
117 - Boating Safety	67,000	13,848	21%
122 - Sheriff K-9 Unit	1,000	-	0%
123 - Paths and Trails	58,660	30,351	52%
126 - Treasurer M&O	5,150	-	0%
127 - Quad-City Task Force	85,700	44,087	51%
128 - Crime Victims/Witness	176,875	90,199	51%
132-Auditor's Document Preservation	-	-	0%
134 - Elections Reserve	40,649	20,494	50%
135 - Prosecutor STOP Grant	16,277	7,968	49%
138 - Federal Equitable Sharing	5,000	-	0%
143 - Trial Court Improvement	5,535	2,837	51%
144 - Emergency Communication	531,350	207,224	39%
146-ARPA	38,830	20,146	52%
400 - Solid Waste	1,359,750	482,440	35%
410 - Solid Waste Reserve	22,500	-	0%
501 - Equipment Rental & Revolving	1,241,300	426,336	34%
511 - Unemployment Insurance	15,000	13,658	91%
Non-CE Expenditure Totals	10,685,884	4,333,025	41%

Cash & Investment Trends - June					
	June 2025	June 2024	June 2023	June 2022	June 2021
001 Current Expense	12,289,034	14,050,102	12,650,693	11,472,618	12,483,141
102 Building & Development	92,464	59,842	77,544	77,805	117,963
103 CW Planning	267,569	161,579	65,876	125,341	158,159
110 County Road	6,081,055	6,131,607	7,442,946	6,383,451	5,494,132
112 Public Facilities	2,310,459	2,952,907	2,125,149	1,670,760	2,273,856
133 Commissioners Special Revenue	285,064	285,064	285,011	285,064	342,608
144 Emergency Communications	2,726,379	1,954,218	1,688,141	1,059,315	826,727
146 American Rescue Plan Act	657,160	1,470,724	1,931,320	3,573,073	4,866,057
100 Special Revenue Other	4,952,203	4,364,438	4,405,390	3,988,418	3,486,108
200 Debt Service	83,446	83,536	83,446	83,445	112,363
300 Capital Projects	1,187,183	1,616,679	1,401,129	1,565,463	2,456,988
400 Solid Waste	2,030,620	2,111,725	3,335,618	4,060,982	2,839,956
410 Solid Waste Reserve	2,686,043	2,492,919	2,277,267	2,078,770	1,913,376
501 ER&R	2,409,439	1,836,853	1,920,762	2,260,021	2,845,127
511 Unemployment	126,147	139,803	151,936	153,287	154,071
515 IT - dissolved 2019	-	-	-		-
TOTAL	38,184,265	39,711,996	39,842,228	38,837,813	40,370,632

Current Expense Financial Trends

