

WHITMAN COUNTY MONTHLY FINANCIAL REPORT

July 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 07/31/2025 (58.3%)								
	Includes Budget Amendment #1								
	Revenue				%	Expenditures			
Department	2025 Budget	2025 Actual	Remaining	Collected	2025 Budget	2025 Actual	Remaining	Expended	
Beginning Fund Balance	14,957,154		14,957,154				-	0.00%	
Prior Period Adjustment	-	(149,363)		0.00%		6,288			
BoCC	-	-	-	0.00%	506,850	280,855	225,995	55.41%	
General Government	2,467,749	904,766	1,562,983	36.66%	5,541,641	3,029,839	2,511,802	54.67%	
Administrative Services	1,182,450	757,876	424,574	64.09%	1,234,850	820,595	414,255	66.45%	
Human Resources	-	-	-	0.00%	405,005	216,824	188,181	53.54%	
Superior Court	38,400	14,779	23,621	38.49%	411,476	262,771	148,705	63.86%	
District Court	998,229	617,748	380,481	61.88%	1,190,524	703,730	486,794	59.11%	
Probation	266,000	171,018	94,982	64.29%	479,103	249,874	229,229	52.15%	
Clerk	132,748	75,433	57,315	56.82%	504,735	295,638	209,097	58.57%	
Treasurer	13,558,723	8,456,840	5,101,883	62.37%	631,112	280,114	350,998	44.38%	
Auditor	994,121	700,311	293,810	70.45%	1,054,307	582,947	471,360	55.29%	
Assessor	-	250	-	-	642,822	331,731	311,091	51.61%	
Prosecuting Attorney	121,131	72,331	48,800	59.71%	1,254,830	739,927	514,903	58.97%	
Facilities Management	-	690	(690)	0.00%	935,678	502,048	433,630	53.66%	
Sheriff	658,000	435,791	222,209	66.23%	5,823,000	3,038,843	2,784,157	52.19%	
Juvenile	150,193	93,549	56,644	62.29%	801,127	452,442	348,685	56.48%	
Weed		-	-	0.00%	127,196	69,505	57,691	54.64%	
Coroner	13,200	9,033	4,167	68.43%	402,730	193,998	208,732	48.17%	
Extension	1,400	1,430	(30)	102.14%	191,171	79,990	111,181	41.84%	
Emergency Management	137,443	69,204	68,239	50.35%	447,900	231,278	216,622	51.64%	
Health	3,040,298	591,436	2,448,862	19.45%	2,898,283	1,737,369	1,160,914	59.94%	
Fair	365,168	233,265	131,903	63.88%	815,618	344,055	471,563	42.18%	
Parks & Rec	20,000	10,087	9,913	50.44%	571,857	281,124	290,733	49.16%	
IT	-	-	-	0.00%	1,430,035	554,713	834,517	38.79%	
Ending Fund Balance	-	-	-	0.00%	10,800,557	-	10,800,557	0.00%	
TOTALS	39,102,407	13,066,474	25,886,820	33.42%	39,102,407	15,286,498	23,815,909	39.09%	
TOTALS w/o Budget Balance	24,145,253	13,066,474	25,886,820	54%	28,301,850	15,286,498	13,015,352	54.01%	

**CURRENT EXPENSE & COUNTY-WIDE
CASH AND DEBT
AS OF 07/31/2025**

CASH/INVESTMENTS

Current Expense/General Fund

	July 2025	July 2024	July 2023	July 2022	July 2021
Cash	8,613,723	11,113,833	9,406,655	7,645,996	9,723,895
Reserve (Investment)	3,484,029	3,484,029	2,819,029	2,819,029	2,819,029
Total Current Expense Cash & Investments	12,097,752	14,597,862	12,225,684	10,465,025	12,542,924

County-Wide

	July 2025	July 2024	July 2023	July 2022	July 2021
Cash	24,870,760	27,374,054	24,392,458	29,235,568	32,839,935
Investments	12,394,216	12,311,651	10,666,595	7,638,436	7,444,868
Total County-Wide Cash & Investments	37,264,976	39,685,705	35,059,053	36,874,004	40,284,803

DEBT - County-wide

Interfund loans

Borrowing Fund

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	\$	1,170,540	as of 07/31/2025
Landfill Closure and Post Closure	\$	2,209,548	
Emergency Comm Capital Lease	\$	-	7/31/2025

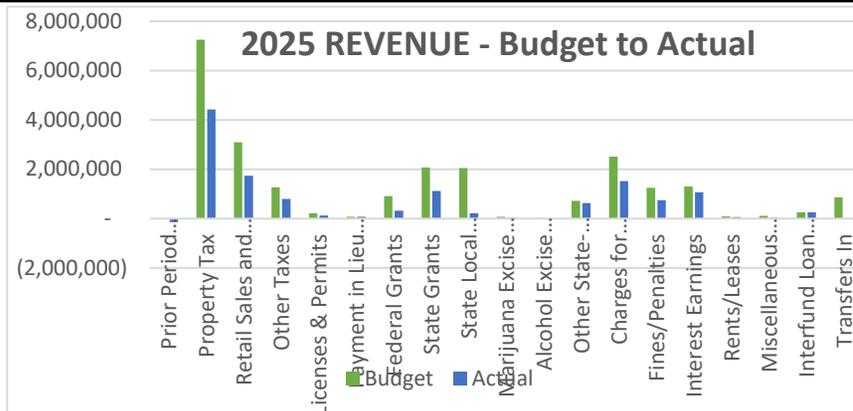
Total County-Wide Debt

\$ 4,283,224

**CURRENT EXPENSE/GENERAL FUND
REVENUES BY CATEGORY
AS OF 07/31/2025 (58.3%)**

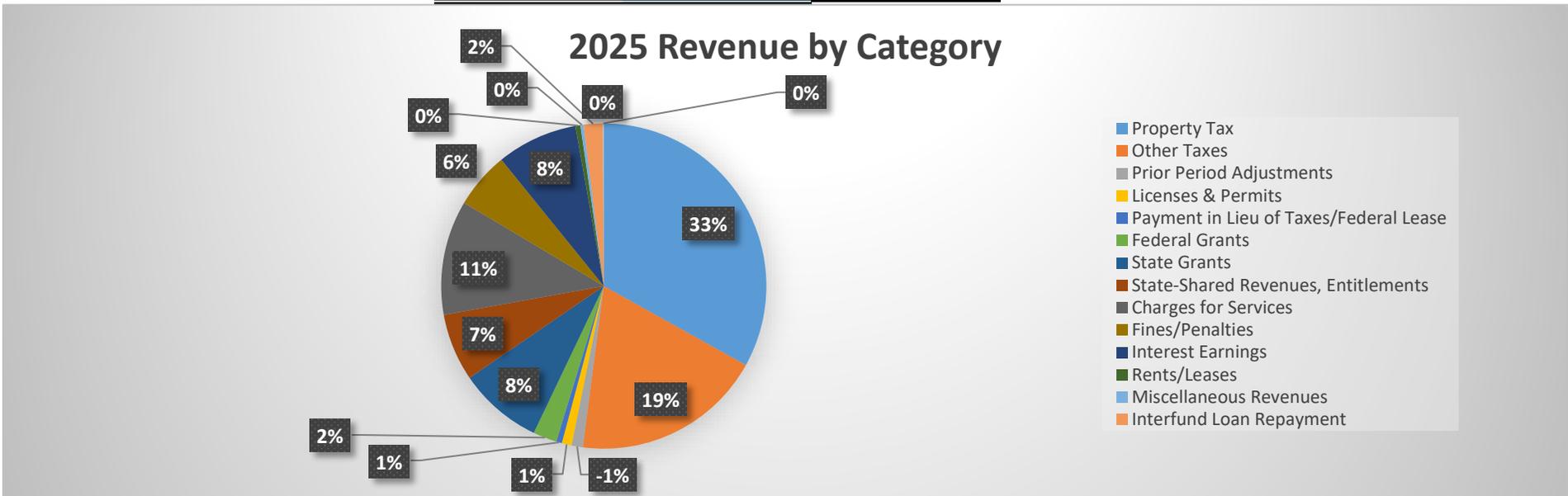
Includes Budget Amendment #1

Revenue	Budget	Actual	% received
Beginning Fund Balance	14,957,154	-	0.00%
Prior Period Adjustment	-	(149,363)	0.00%
Property Tax	7,255,848	4,421,908	60.94%
Retail Sales and Use Taxes	3,100,000	1,734,511	55.95%
Other Taxes	1,265,000	801,986	63.40%
Licenses & Permits	212,400	131,054	61.70%
Payment in Lieu of Taxes/Federal Lease	72,025	75,159	104.35%
Federal Grants	910,282	315,543	34.66%
State Grants	2,074,245	1,118,779	53.94%
State Local Government Assistance-Health	2,046,335	219,356	10.72%
Marijuana Excise Tax Distributions	80,000	37,918	47.40%
Alcohol Excise Tax Distributions	20,000	11,675	58.38%
Other State-Shared Revenues, Entitlements	717,248	626,962	87.41%
Charges for Services	2,512,071	1,521,700	60.58%
Fines/Penalties	1,249,900	750,218	60.02%
Interest Earnings	1,306,351	1,074,620	82.26%
Rents/Leases	91,000	66,590	73.18%
Miscellaneous Revenues	119,150	41,825	35.10%
Interfund Loan Repayment	251,000	250,524	99.81%
Transfers In	862,398	15,509	0.00%
Insurance Recoveries	-	-	-
Total CE/General Fund Revenue	39,102,407	13,066,474	33.42%
TOTALS LESS BEG. FUND BALANCE	24,145,253	13,066,474	54%



CURRENT EXPENSE/GENERAL FUND REVENUES BY CATEGORY AS OF 07/31/2025 (58.3%)

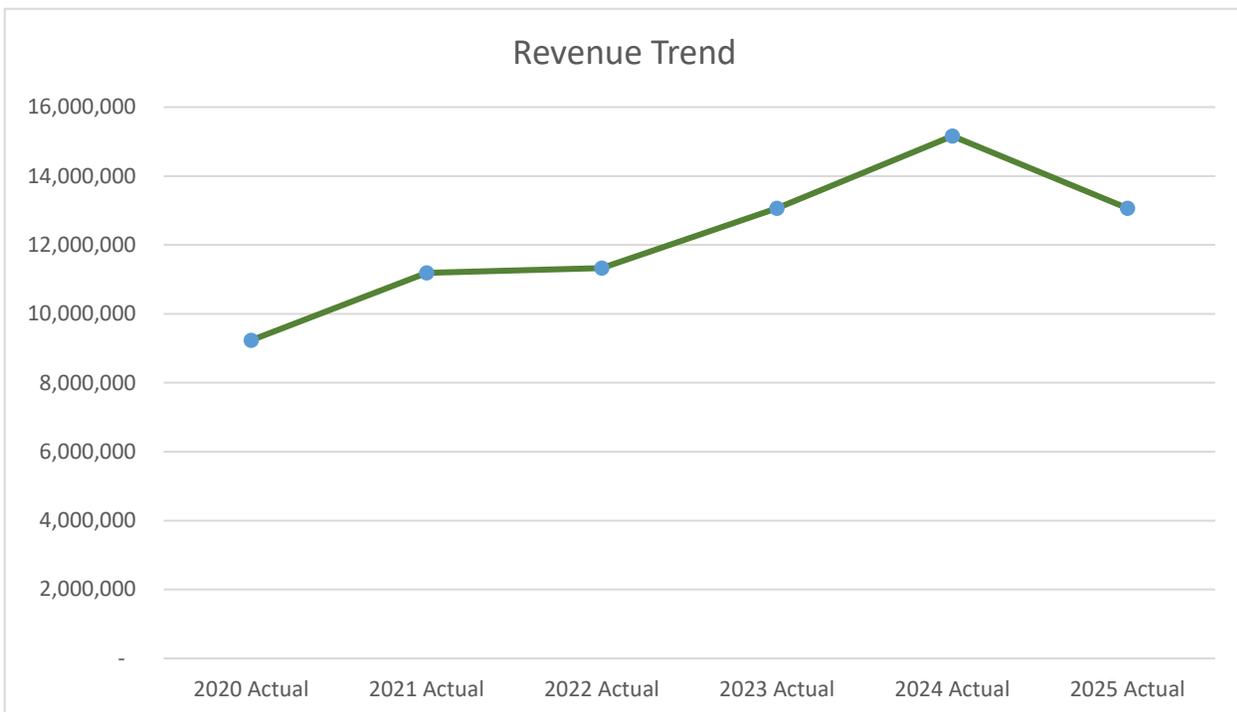
	2025 Actual	2024 Actual	2025 % of 2025 Total	2025 vs 2024 Difference
Property Tax	4,421,908	4,359,892	33.84%	62,016
Other Taxes	2,536,497	2,492,491	19.41%	44,006
Prior Period Adjustments	(149,363)	-	-1.14%	(149,363)
Licenses & Permits	131,054	122,870	1.00%	8,184
Payment in Lieu of Taxes/Federal Lease	75,159	71,919	0.58%	3,240
Federal Grants	315,543	434,901	2.41%	(119,358)
State Grants	1,118,779	602,050	8.56%	516,729
State-Shared Revenues, Entitlements	895,911	2,646,184	6.86%	(1,750,273)
Charges for Services	1,521,700	1,465,443	11.65%	56,257
Fines/Penalties	750,218	797,054	5.74%	(46,836)
Interest Earnings	1,074,620	1,464,174	8.22%	(389,554)
Rents/Leases	66,590	134,055	0.51%	(67,465)
Miscellaneous Revenues	41,825	306,552	0.32%	(264,727)
Interfund Loan Repayment	250,524	250,175	1.92%	349
Transfers In	15,509	13,721	0.12%	1,788
Insurance Recoveries	-	-	0.00%	-
Total CE/General Fund Revenue	13,066,474	15,161,481	100.00%	(2,095,007)



Current Expense

Revenue Trend as of 07/31/25

	2020	2021	2022	2023	2024	2025
	Actual	Actual	Actual	Actual	Actual	Actual
Prior Period Adjustn	-	3,464	-	(85,809)	-	(149,363)
Property Tax	3,786,314	4,056,460	4,351,825	4,132,037	4,359,892	4,421,908
Retail Sales and Use	1,238,355	1,273,536	1,527,382	1,753,869	1,692,852	1,734,511
Other Taxes	617,876	587,502	719,925	817,577	799,639	801,986
Licenses & Permits	111,142	112,788	111,979	123,275	122,870	131,054
Payment in Lieu of T	61,486	62,378	63,814	120,269	71,919	75,159
Federal Grants	267,963	1,648,481	383,607	524,206	434,901	315,543
State Grants	326,384	426,850	370,298	522,743	602,050	1,118,779
State Local Governn	318,355	239,355	500,355	960,355	2,046,374	219,356
Marijuana Excise Ta	32,320	30,133	36,071	40,483	44,187	37,918
Alcohol Excise Tax	12,333	14,196	13,077	13,525	12,461	11,675
Other State-Shared	448,963	586,211	466,706	470,420	543,162	626,962
Charges for Services	1,063,445	1,193,553	1,312,787	1,355,673	1,465,443	1,521,700
Fines/Penalties	536,800	575,106	445,838	635,944	797,054	750,218
Interest Earnings	297,164	134,361	154,362	1,232,132	1,464,174	1,074,620
Rents/Leases	22,749	43,711	120,113	113,926	134,055	66,590
Miscellaneous Reve	21,893	22,271	309,073	41,394	306,552	41,825
Interfund Loan Repa	8,125	-	249,476	249,825	250,175	250,524
Transfers In	63,353	177,677	190,426	44,235	13,721	15,509
Insurance Recoverie	-	-	-	-	-	-
Total General Fund	9,235,020	11,188,033	11,327,114	13,066,079	15,161,481	13,066,474

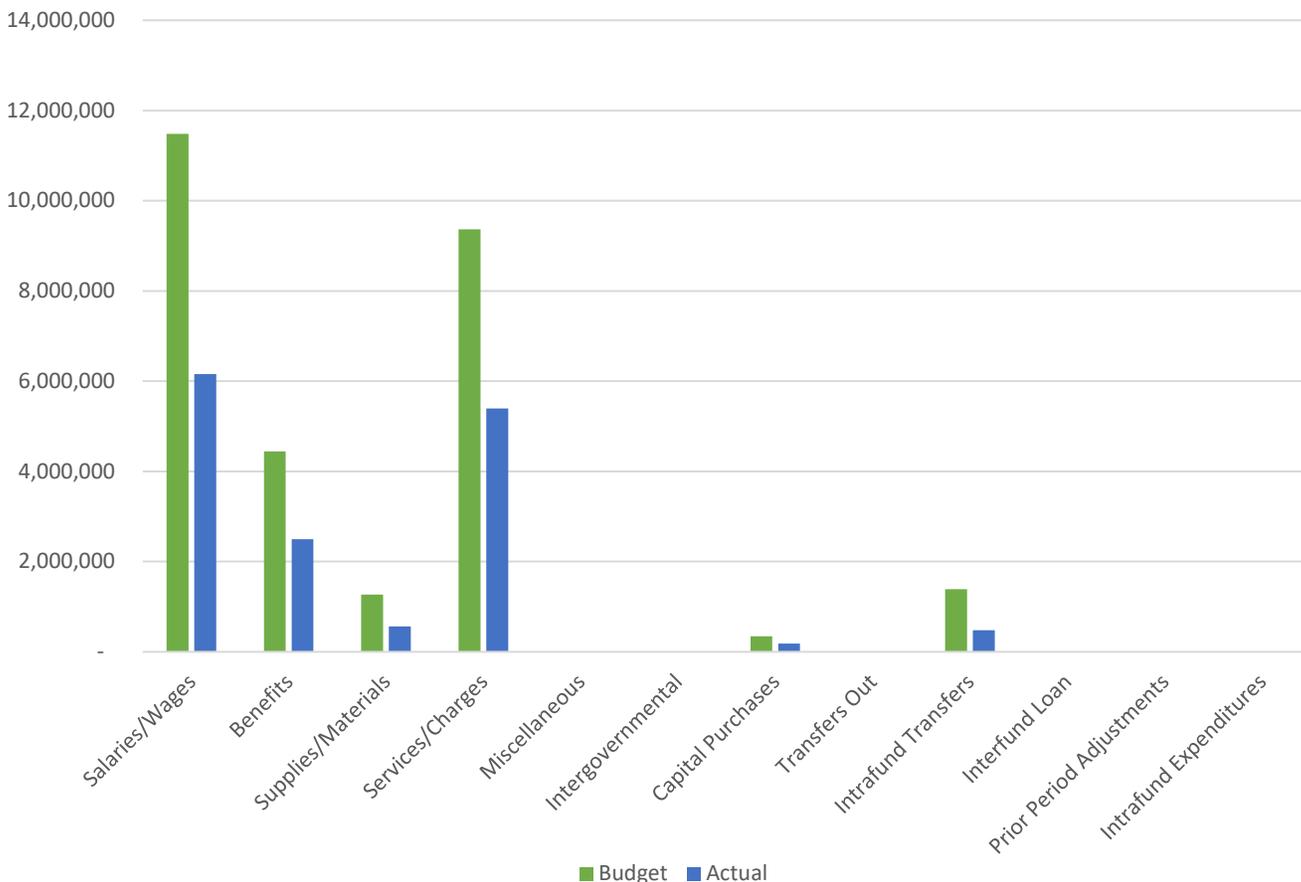


CURRENT EXPENSE/GENERAL FUND EXPENSES BY CATEGORY AS OF 07/31/2025 (58.3%)

Includes Budget Amendment #1

Expenses	Budget	Actual	% spent
Salaries/Wages	11,481,740	6,158,819	53.64%
Benefits	4,442,011	2,497,458	56.22%
Supplies/Materials	1,267,070	564,981	44.59%
Services/Charges	9,367,145	5,392,103	57.56%
Miscellaneous	9,300	3,913	42.08%
Intergovernmental	600	-	0.00%
Capital Purchases	344,385	186,136	54.05%
Transfers Out	-	-	0.00%
Intrafund Transfers	1,389,399	476,800	34.32%
Interfund Loan	-	-	0.00%
Prior Period Adjustments	-	6,288	0.00%
Intrafund Expenditures	200	-	0.00%
Ending Fund Balance	10,800,557	-	0.00%
Total CE/General Fund Expenses	39,102,407	15,286,498	39.09%
TOTAL less End. Fund Balance	28,301,850	15,286,498	54.01%

2025 Expenses by Category

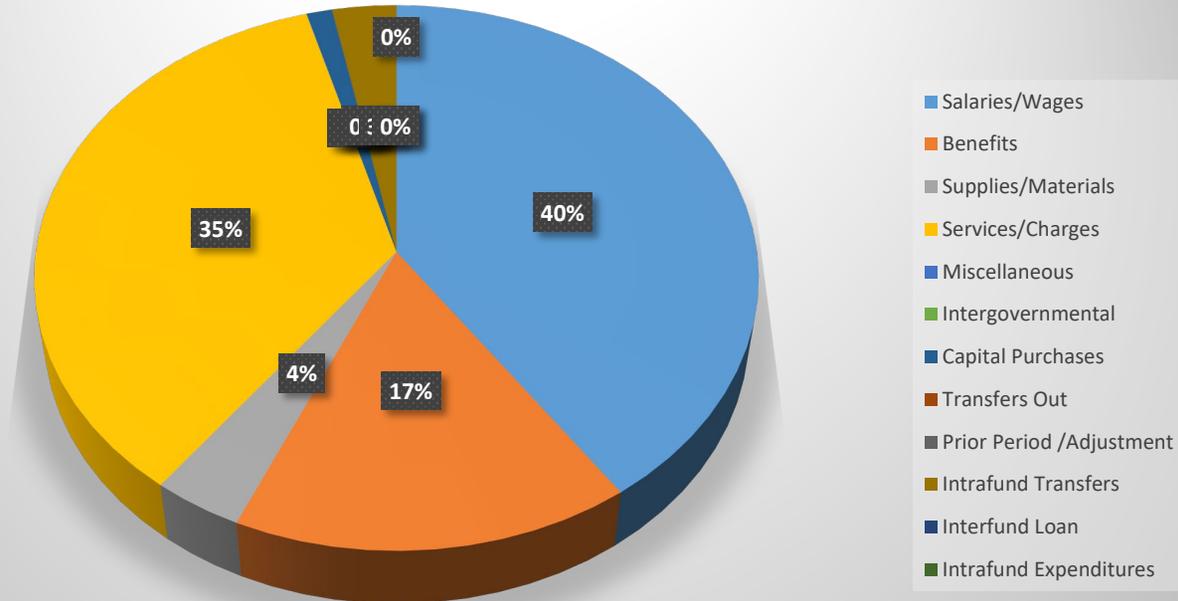


CURRENT EXPENSE/GENERAL FUND

EXPENSES BY OBJECT CODE AS OF 07/31/2025 (58.3%)

Expenses	2025 Actual	2024 Actual	2025 % of 2025 Total	2025 vs 2024 Difference	2025 vs 2024 % increase/decrease
Salaries/Wages	6,158,819	5,549,773	40.29%	609,046	11%
Benefits	2,497,458	2,306,283	16.34%	191,175	8%
Supplies/Materials	564,981	639,431	3.70%	(74,450)	-12%
Services/Charges	5,392,103	4,673,780	35.27%	718,323	15%
Miscellaneous	3,913	846	0.03%	3,067	363%
Intergovernmental	-	-	0.00%	-	0%
Capital Purchases	186,136	323,260	1.22%	(137,124)	0%
Transfers Out	-	-	0.00%	-	0%
Prior Period /Adjustment	6,288	-	0.04%	6,288	0%
Intrafund Transfers	476,800	646,981	3.12%	(170,181)	0%
Interfund Loan	-	-	0.00%	-	0%
Intrafund Expenditures	-	-	0.00%	-	0%
Total CE/General Fund Expenses	15,286,498	14,140,354	100%	1,146,144	8%

2025 Expenses by Object Code



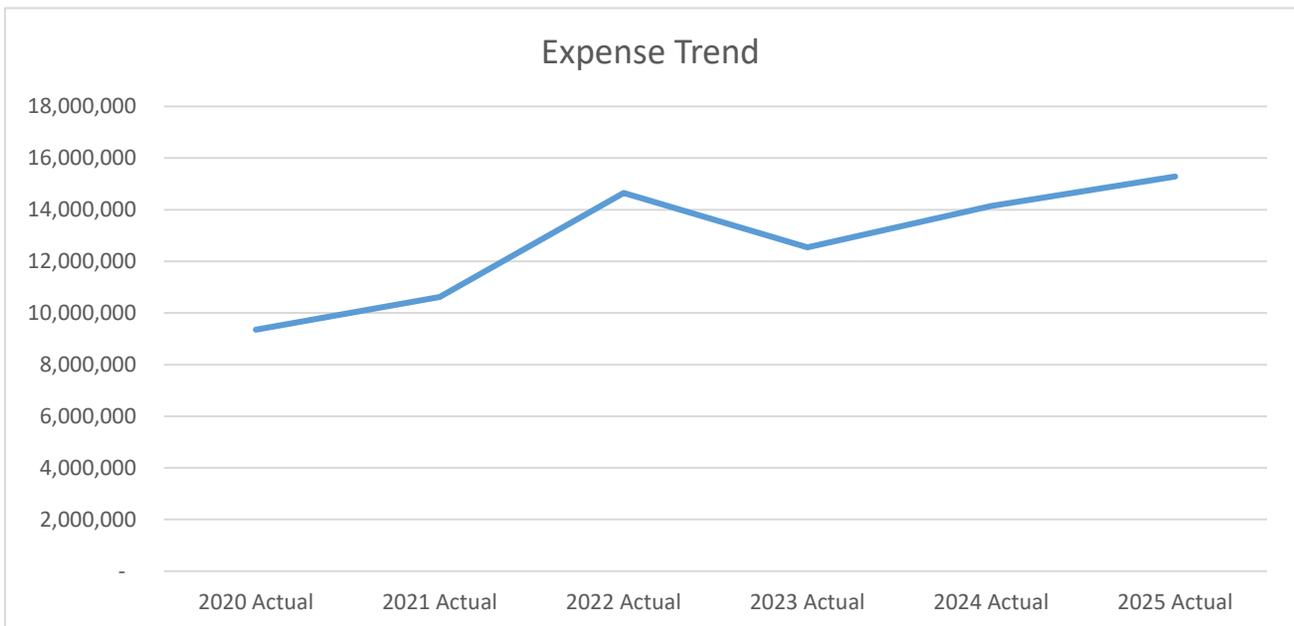
**CURRENT EXPENSE/GENERAL FUND
EXPENSES BY OBJECT CODE DETAIL
AS OF 07/31/2025 (58.3%)**

Includes Budget Amendment #1

	Budget	Actual	% of Budget	% of Total Actual
Salaries/Wages	11,126,732	5,978,070	54%	39.11%
Salaries /Wages- Overtime	355,008	180,749	51%	1.18%
Benefits	4,442,011	2,497,458	56%	16.34%
Operating Supplies/Materials	698,960	380,311	54%	2.49%
Fuel	215,080	70,482	33%	0.46%
Items Purchased for Inventory or Resale	17,880	8,281	46%	0.05%
Small Tools & Equipment	335,150	105,907	32%	0.69%
Services/Professional Services	5,768,542	2,898,323	50%	18.96%
Communications	239,795	142,044	59%	0.93%
Travel	170,450	66,237	39%	0.43%
Advertising	54,640	23,153	42%	0.15%
Rentals & Leases	368,040	239,696	65%	1.57%
Insurance/Bonds	2,040,225	1,695,821	83%	11.09%
Public Utilities	368,185	195,023	53%	1.28%
Repairs & Maintenance	357,268	131,805	37%	0.86%
Miscellaneous	9,300	3,914	42%	0.03%
Intergovernmental Services/Payments	600	-	0%	0.00%
Interfund Transfers	-	-	0%	0.00%
Intrafund Transfers	1,389,399	476,800		3.12%
Interfund Loan	-	-	0%	0.00%
Capital Outlay	344,385	186,136	54%	1.22%
Prior Period Adjustments	-	6,288	0%	0.04%
Intrafund Payments	200	-	0%	0.00%
Ending Fund Balance	10,800,557	-	0%	0.00%
Current Expense Expenditure Totals	39,102,407	15,286,498	39%	100.00%
Current Expense Less End. Fund Bal.	28,301,850	15,286,498	54%	

Current Expense Expense Trend as of 07/31/2025

	2020	2021	2022	2023	2024	2025
	Actual	Actual	Actual	Actual	Actual	Actual
Salaries/Wages	4,103,064	4,071,130	4,335,022	5,059,307	5,403,852	5,978,070
Salaries /Wages- OT	58,867	109,422	131,085	112,082	145,921	180,749
Benefits	1,653,196	1,639,891	1,705,619	2,055,445	2,306,283	2,497,458
Operating Sup./Mat.	233,480	148,937	235,678	334,643	409,233	380,311
Fuel	40,961	46,738	66,555	71,765	73,714	70,482
Items for Inv. or Resale	12,090	2,743	6,527	8,144	8,067	8,281
Small Tools & Equip.	181,073	149,944	114,421	171,339	148,418	105,907
Services/Prof. Srv.	1,166,081	1,696,165	1,697,579	2,062,889	2,324,352	2,898,323
Communications	88,806	70,712	99,939	124,918	132,508	142,044
Travel	15,834	9,936	33,154	53,078	58,297	66,237
Advertising	4,701	25,679	17,393	9,109	12,018	23,153
Rentals & Leases	130,188	154,642	227,780	154,856	190,271	239,696
Insurance/Bonds	632,114	712,140	856,541	1,019,849	1,518,857	1,695,821
Public Utilities	130,326	135,762	135,157	172,474	188,691	195,023
Repairs & Maint.	116,577	167,239	95,264	250,513	248,785	131,805
Miscellaneous	1,161	2,553	228,895	12,500	846	3,914
Intergov. Services	75,124	-	-	-	-	-
Interfund Transfers	703,889	1,470,000	200,000	-	-	-
Intrafund Transfers	-	5,182	4,430,846	777,290	646,981	476,800
Interfund Loan	-	-	-	-	-	-
Capital Outlay	5,967	-	21,132	87,047	323,260	186,136
Prior Period Adj.	-	-	6,625	-	-	6,288
Intrafund Payments	-	80	-	-	-	-
Current Expense Totals	9,353,499	10,618,895	14,645,212	12,537,248	14,140,354	15,286,498



**CURRENT EXPENSE/GENERAL FUND
SALARIES AND BENEFITS BY DEPARTMENT
AS OF 07/31/2025 (58.3%)**

Includes Budget Amendment #1

	Budget	Actual	% of Budget
009 - Commissioners	492,000	271,956	55%
010 - General Government	95,742	49,620	52%
012 - Admin Services	552,650	292,167	53%
013- Human Resources	397,805	212,370	53%
020 - Superior Court	240,776	144,351	60%
030- District Court	968,795	519,383	54%
031-Probation	392,603	209,753	53%
040- Clerk	445,735	246,336	55%
050 - Treasurer	569,862	257,879	45%
060 - Auditor	794,695	423,981	53%
080 - Assessor	611,222	316,033	52%
100 - Prosecuting Attorney	1,191,700	683,910	57%
120 - Facilities Management	409,778	232,190	57%
140 - Sheriff	4,599,700	2,537,747	55%
170 - Juvenile Services	529,767	304,525	57%
200 - Weed Control	107,086	59,616	56%
220 - Coroner	289,030	152,184	53%
240 - County Extension	99,966	58,482	59%
260 - Emergency Management	258,900	149,088	58%
280 - Public Health	1,474,247	819,961	56%
300 - Fair	421,150	202,872	48%
310- Parks and Recreation	443,857	218,474	49%
320 - Information Technology	536,685	293,399	55%
Current Expense Expenditure Totals	15,923,751	8,656,277	54%

**NON-CURRENT EXPENSE
SALARIES AND BENEFITS BY FUND
AS OF 07/31/2025 (58.3%)**

Includes Budget Amendment #1

	Budget	Actual	% of Budget
102 - Building and Development	151,450	83,573	55%
103 - Countywide Planning	272,900	154,554	57%
104 - Developmental Services	209,645	120,000	57%
108-Veterans Relief	43,847	23,457	53%
110 - County Road	6,384,100	3,120,044	49%
117 - Boating Safety	67,000	33,233	50%
122 - Sheriff K-9 Unit	1,000	-	0%
123 - Paths and Trails	58,660	36,897	63%
126 - Treasurer M&O	5,150	-	0%
127 - Quad-City Task Force	85,700	51,167	60%
128 - Crime Victims/Witness	176,875	104,097	59%
132-Auditor's Document Preservation	-	-	0%
134 - Elections Reserve	36,516	22,806	62%
135 - Prosecutor STOP Grant	16,277	10,223	63%
138 - Federal Equitable Sharing	5,000	-	0%
143 - Trial Court Improvement	5,618	5,002	89%
144 - Emergency Communication	531,350	250,234	47%
146-ARPA	38,830	23,457	60%
400 - Solid Waste	1,359,750	581,250	43%
410 - Solid Waste Reserve	22,500	-	0%
501 - Equipment Rental & Revolving	1,241,300	498,722	40%
511 - Unemployment Insurance	15,000	13,657	91%
Non-CE Expenditure Totals	10,728,468	5,132,373	48%

Cash & Investment Trends - July					
	July 2025	July 2024	July 2023	July 2022	July 2021
001 Current Expense	12,097,752	14,597,862	12,225,684	10,465,025	12,542,924
102 Building & Development	88,375	58,430	81,803	84,799	112,276
103 CW Planning	324,132	142,750	154,340	84,886	132,637
110 County Road	4,864,670	5,303,436	3,264,217	6,148,146	5,004,624
112 Public Facilities	2,365,577	3,033,238	2,196,967	1,745,469	2,327,173
133 Commissioners Special Revenue	285,064	285,064	285,064	285,064	342,608
144 Emergency Communications	2,564,244	1,846,072	1,242,378	865,463	674,557
146 American Rescue Plan Act	470,201	1,440,019	1,928,603	3,041,280	4,866,058
100 Special Revenue Other	5,036,733	4,425,435	4,382,495	4,061,340	3,631,347
200 Debt Service	83,446	83,536	83,446	83,445	112,363
300 Capital Projects	1,194,746	1,608,303	1,360,486	1,495,973	2,441,920
400 Solid Waste	2,436,745	2,138,664	3,306,849	3,822,244	2,969,998
410 Solid Waste Reserve	2,706,527	2,505,816	2,290,724	2,095,644	1,932,250
501 ER&R	2,620,618	2,077,277	2,104,061	2,441,953	3,039,997
511 Unemployment	126,146	139,803	151,936	153,273	154,071
515 IT - dissolved 2019	-	-	-		-
TOTAL	37,264,976	39,685,705	35,059,053	36,874,004	40,284,803

Current Expense Financial Trends

