

WHITMAN COUNTY MONTHLY FINANCIAL REPORT

August 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 08/31/2025 (66.6%)								
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	322,341	184,509	63.60%
General Government	2,467,749	961,495	1,506,254	38.96%	5,541,641	3,235,048	2,306,593	58.38%
Administrative Services	1,182,450	889,126	293,324	75.19%	1,234,850	873,669	361,181	70.75%
Human Resources	-	-	-	0.00%	405,005	240,579	164,426	59.40%
Superior Court	38,400	19,979	18,421	52.03%	411,476	294,674	116,802	71.61%
District Court	998,229	688,661	309,568	68.99%	1,190,524	765,433	425,091	64.29%
Probation	266,000	177,770	88,230	66.83%	479,103	281,562	197,541	58.77%
Clerk	132,748	82,676	50,072	62.28%	504,735	330,710	174,025	65.52%
Treasurer	13,558,723	9,055,100	4,503,623	66.78%	631,112	318,789	312,323	50.51%
Auditor	994,121	735,516	258,605	73.99%	1,054,307	658,883	395,424	62.49%
Assessor	-	250	-	-	642,822	398,608	244,214	62.01%
Prosecuting Attorney	121,131	82,525	38,606	68.13%	1,254,830	854,730	400,100	68.12%
Facilities Management	-	690	(690)	0.00%	935,678	564,418	371,260	60.32%
Sheriff	658,000	507,048	150,952	77.06%	5,823,000	3,483,462	2,339,538	59.82%
Juvenile	150,193	116,770	33,423	77.75%	801,127	518,007	283,120	64.66%
Weed		-	-	0.00%	127,196	79,142	48,054	62.22%
Coroner	13,200	14,382	(1,182)	108.95%	402,730	225,802	176,928	56.07%
Extension	1,400	1,430	(30)	102.14%	191,171	90,989	100,182	47.60%
Emergency Management	137,443	78,924	58,519	57.42%	447,900	262,607	185,293	58.63%
Health	3,040,298	599,129	2,441,169	19.71%	2,898,283	1,928,398	969,885	66.54%
Fair	365,168	242,451	122,717	66.39%	815,618	433,978	381,640	53.21%
Parks & Rec	20,000	13,431	6,569	67.16%	571,857	323,710	248,147	56.61%
IT	-		-	0.00%	1,430,035	647,724	834,517	45.29%
Ending Fund Balance	-	-	-	0.00%	10,800,557	-	10,800,557	0.00%
TOTALS	39,102,407	14,117,990	24,835,304	36.11%	39,102,407	17,139,551	21,962,856	43.83%
TOTALS w/o Budget Balance	24,145,253	14,117,990	24,835,304	58%	28,301,850	17,139,551	11,162,299	60.56%

**CURRENT EXPENSE & COUNTY-WIDE
CASH AND DEBT
AS OF 08/31/2025**

CASH/INVESTMENTS

Current Expense/General Fund

	August 2025	August 2024	August 2023	August 2022	August 2021
Cash	7,812,186	10,486,882	9,958,752	7,527,181	9,207,424
Reserve (Investment)	3,484,029	3,484,029	2,819,029	2,819,029	2,819,029
Total Current Expense Cash & Investments	11,296,215	13,970,911	12,777,781	10,346,210	12,026,453

County-Wide

	August 2025	August 2024	August 2023	August 2022	August 2021
Cash	23,663,390	26,543,454	27,363,174	28,812,761	31,876,223
Investments	12,439,421	12,362,386	10,712,742	7,659,125	7,478,844
Total County-Wide Cash & Investments	36,102,811	38,905,840	38,075,916	36,471,886	39,355,067

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 \$ 1,146,419 as of 08/31/2025
Landfill Closure and Post Closure \$ 2,209,548
Emergency Comm Capital Lease \$ - 7/31/2025

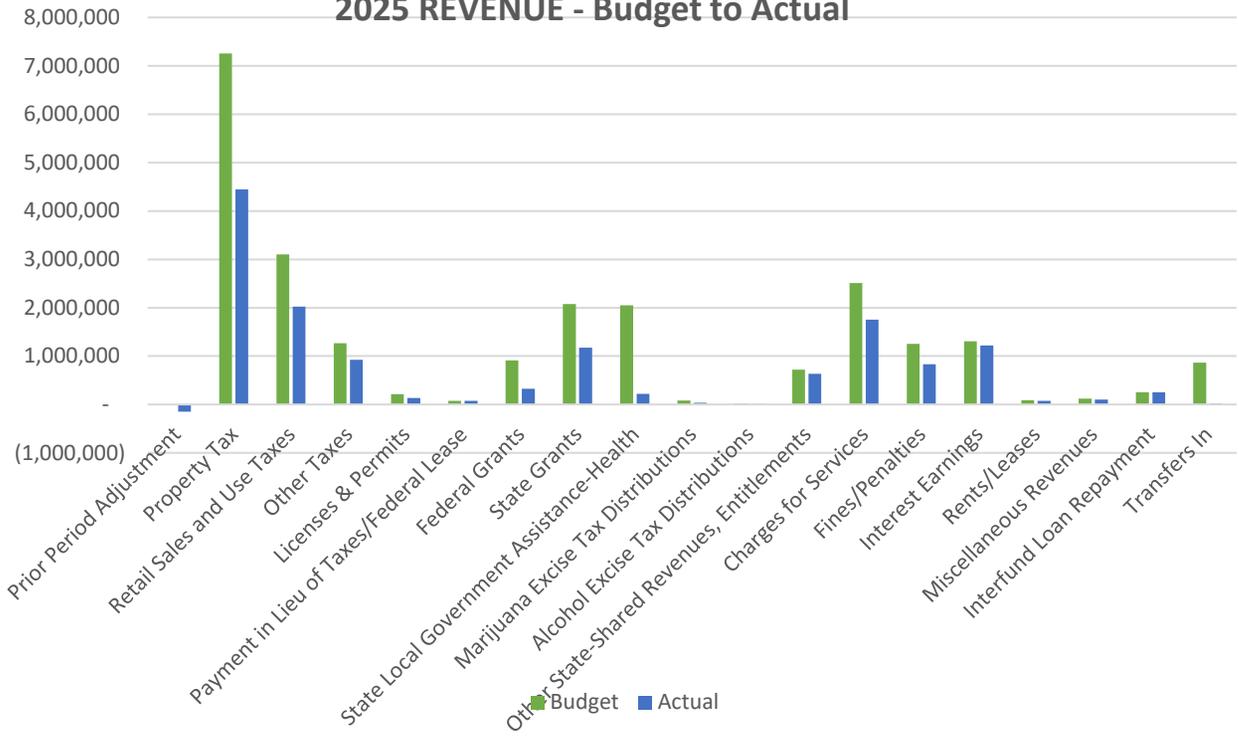
Total County-Wide Debt \$ **4,259,103**

**CURRENT EXPENSE/GENERAL FUND
REVENUES BY CATEGORY
AS OF 08/31/2025 (66.6%)**

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	4,444,168	61.25%
Retail Sales and Use Taxes	3,100,000	2,025,149	65.33%
Other Taxes	1,265,000	926,201	73.22%
Licenses & Permits	212,400	135,902	63.98%
Payment in Lieu of Taxes/Federal Lease	72,025	75,159	104.35%
Federal Grants	910,282	325,263	35.73%
State Grants	2,074,245	1,174,594	56.63%
State Local Government Assistance-Health	2,046,335	219,355	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	632,563	88.19%
Charges for Services	2,512,071	1,756,536	69.92%
Fines/Penalties	1,249,900	833,921	66.72%
Interest Earnings	1,306,351	1,220,168	93.40%
Rents/Leases	91,000	74,784	82.18%
Miscellaneous Revenues	119,150	100,649	84.47%
Interfund Loan Repayment	251,000	250,524	99.81%
Transfers In	862,398	22,824	0.00%
Insurance Recoveries	-	-	-
Total CE/General Fund Revenue	39,102,407	14,117,990	36.11%
TOTALS LESS BEG. FUND BALANCE	24,145,253	14,117,990	58%

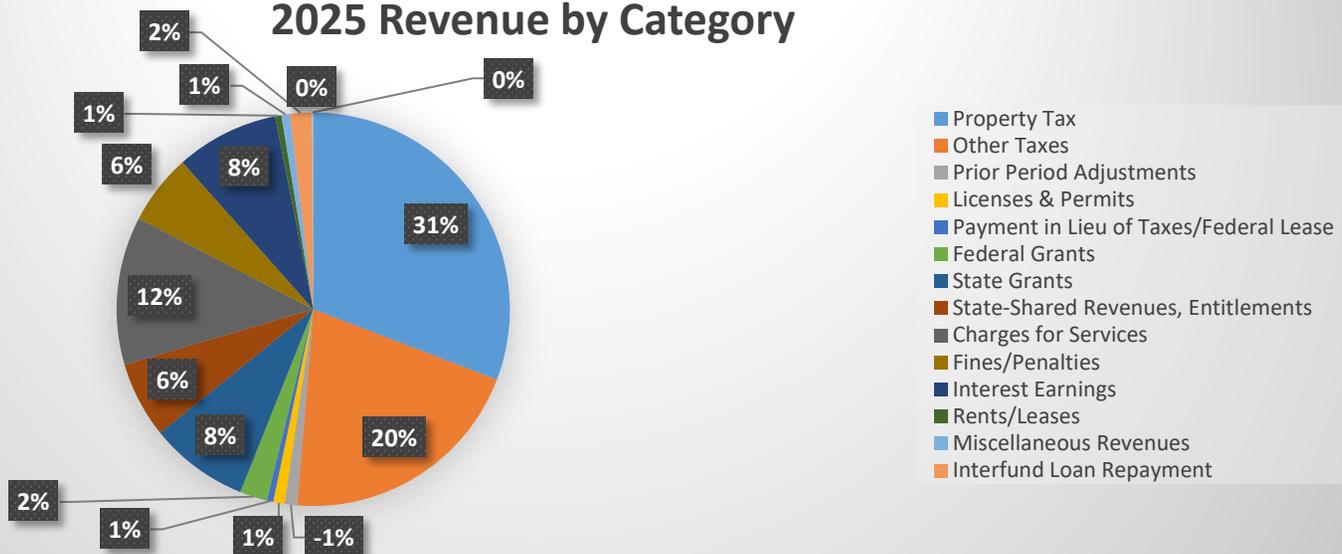
2025 REVENUE - Budget to Actual



CURRENT EXPENSE/GENERAL FUND REVENUES BY CATEGORY AS OF 08/31/2025 (66.6%)

	2025 Actual	2024 Actual	2025 % of 2025 Total	2025 vs 2024 Difference
Property Tax	4,444,168	4,376,961	31.48%	67,207
Other Taxes	2,951,350	2,891,700	20.90%	59,650
Prior Period Adjustments	(149,363)	-	-1.06%	(149,363)
Licenses & Permits	135,902	134,789	0.96%	1,113
Payment in Lieu of Taxes/Federal Lease	75,159	71,919	0.53%	3,240
Federal Grants	325,263	476,290	2.30%	(151,027)
State Grants	1,174,594	743,422	8.32%	431,172
State-Shared Revenues, Entitlements	901,511	2,655,260	6.39%	(1,753,749)
Charges for Services	1,756,536	1,539,406	12.44%	217,130
Fines/Penalties	833,921	894,945	5.91%	(61,024)
Interest Earnings	1,220,168	1,654,298	8.64%	(434,130)
Rents/Leases	74,784	153,778	0.53%	(78,994)
Miscellaneous Revenues	100,649	361,029	0.71%	(260,380)
Interfund Loan Repayment	250,524	250,175	1.77%	349
Transfers In	22,824	22,855	0.16%	(31)
Insurance Recoveries	-	-	0.00%	-
Total CE/General Fund Revenue	14,117,990	16,226,827	100.00%	(2,108,837)

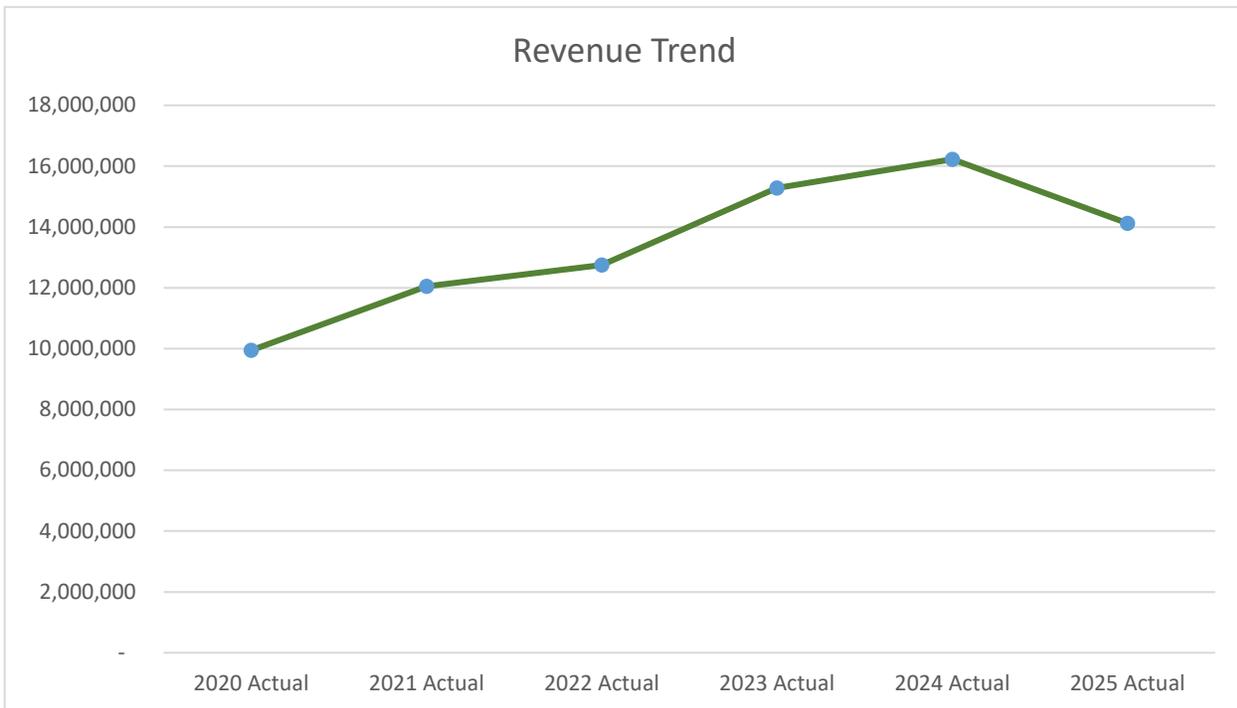
2025 Revenue by Category



Current Expense

Revenue Trend as of 08/31/25

	2020	2021	2022	2023	2024	2025
	Actual	Actual	Actual	Actual	Actual	Actual
Prior Period Adjustn	-	3,464	-	(85,809)	-	(149,363)
Property Tax	3,812,344	4,086,115	4,387,180	4,182,304	4,376,961	4,444,168
Retail Sales and Use	1,439,472	1,465,958	1,823,848	2,082,442	1,967,378	2,025,149
Other Taxes	724,532	672,985	849,387	956,085	924,322	926,201
Licenses & Permits	115,130	116,748	116,317	125,321	134,789	135,902
Payment in Lieu of T	61,486	62,378	63,814	120,269	71,919	75,159
Federal Grants	304,140	1,666,210	512,821	607,466	476,290	325,263
State Grants	411,925	577,810	443,542	771,687	743,422	1,174,594
State Local Governn	318,355	289,355	925,129	1,888,855	2,046,374	219,355
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	453,532	588,533	470,868	560,411	552,238	632,563
Charges for Services	1,189,182	1,310,195	1,417,947	1,421,863	1,539,406	1,756,536
Fines/Penalties	628,387	651,331	569,436	675,869	894,945	833,921
Interest Earnings	316,128	143,613	226,342	1,384,959	1,654,298	1,220,168
Rents/Leases	26,788	91,206	142,777	140,856	153,778	74,784
Miscellaneous Reve	22,607	24,265	310,789	100,950	361,029	100,649
Interfund Loan Repa	8,125	50,000	249,475	249,825	250,175	250,524
Transfers In	68,218	201,050	192,190	44,235	22,855	22,824
Insurance Recoverie	-	-	-	-	-	-
Total General Fund	9,945,004	12,045,545	12,751,010	15,281,596	16,226,827	14,117,990

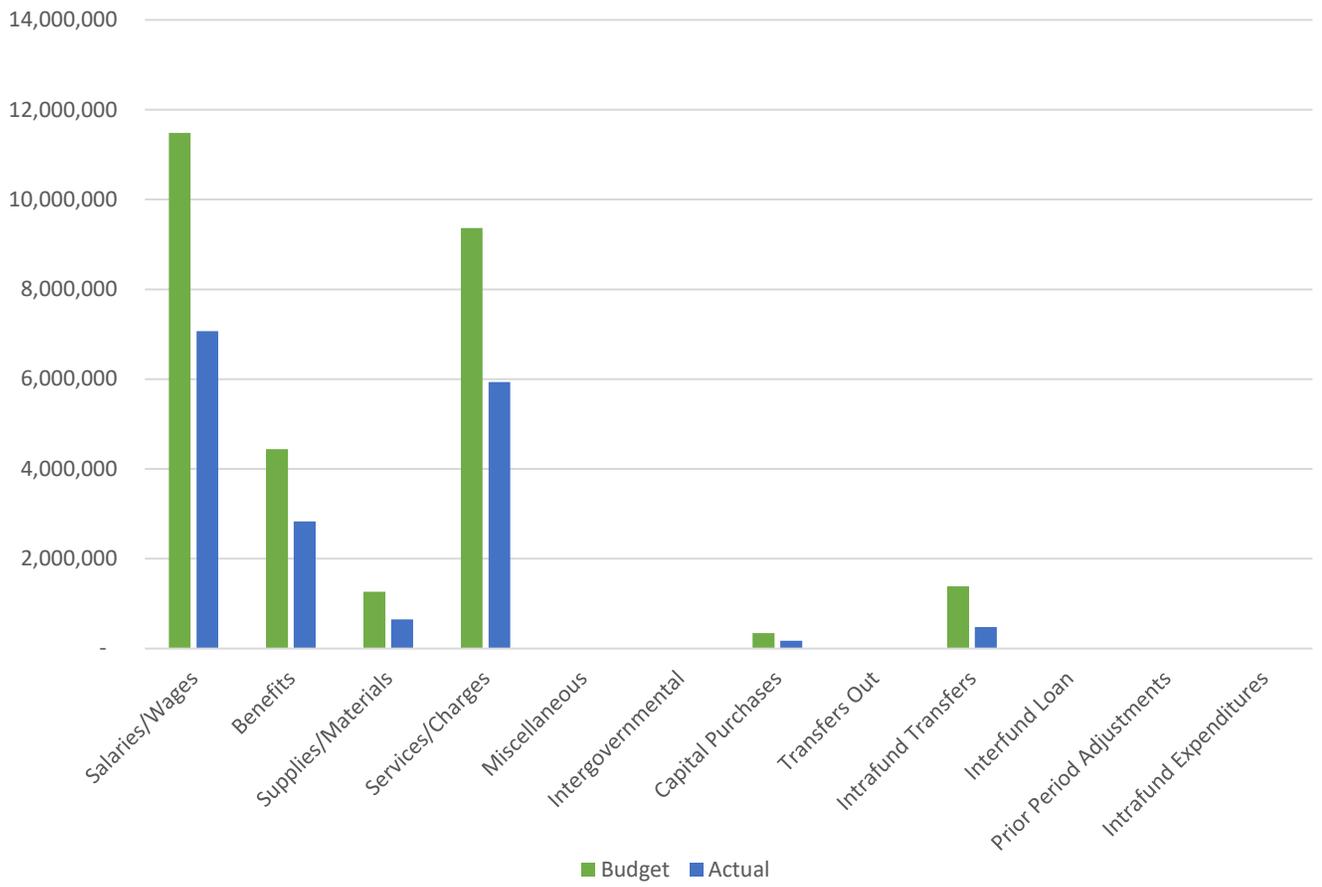


**CURRENT EXPENSE/GENERAL FUND
EXPENSES BY CATEGORY
AS OF 08/31/2025 (66.6%)**

Includes Budget Amendment #1

Expenses	Budget	Actual	% spent
Salaries/Wages	11,481,740	7,065,474	61.54%
Benefits	4,442,011	2,833,789	63.80%
Supplies/Materials	1,267,070	646,021	50.99%
Services/Charges	9,367,145	5,933,192	63.34%
Miscellaneous	9,300	3,920	42.15%
Intergovernmental	600	-	0.00%
Capital Purchases	344,385	174,066	50.54%
Transfers Out	-	-	0.00%
Intrafund Transfers	1,389,399	476,800	34.32%
Interfund Loan	-	-	0.00%
Prior Period Adjustments	-	6,289	0.00%
Intrafund Expenditures	200	-	0.00%
Ending Fund Balance	10,800,557	-	0.00%
Total CE/General Fund Expenses	39,102,407	17,139,551	43.83%
TOTAL less End. Fund Balance	28,301,850	17,139,551	60.56%

2025 Expenses by Category

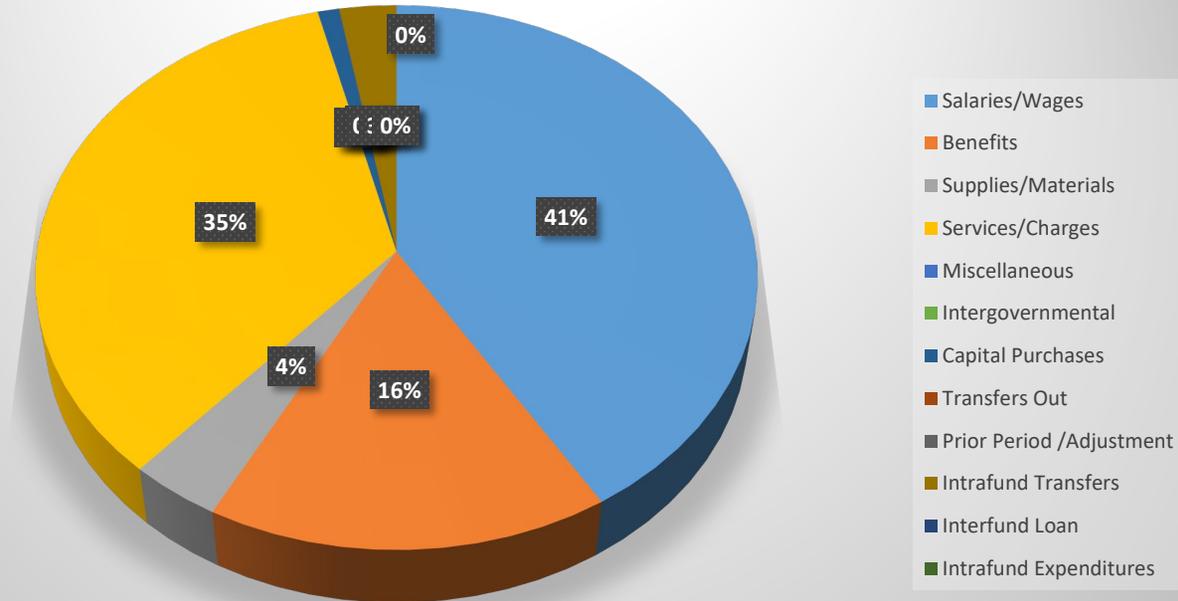


CURRENT EXPENSE/GENERAL FUND

EXPENSES BY OBJECT CODE AS OF 08/31/2025 (66.6%)

Expenses	2025 Actual	2024 Actual	2025 % of 2025 Total	2025 vs 2024 Difference	2025 vs 2024 % increase/decrease
Salaries/Wages	7,065,474	6,410,363	41.22%	655,111	10%
Benefits	2,833,789	2,648,998	16.53%	184,791	7%
Supplies/Materials	646,021	717,251	3.77%	(71,230)	-10%
Services/Charges	5,933,192	5,084,931	34.62%	848,261	17%
Miscellaneous	3,920	867	0.02%	3,053	352%
Intergovernmental	-	-	0.00%	-	0%
Capital Purchases	174,066	323,261	1.02%	(149,195)	0%
Transfers Out	-	-	0.00%	-	0%
Prior Period /Adjustment	6,289	-	0.04%	6,289	0%
Intrafund Transfers	476,800	646,981	2.78%	(170,181)	0%
Interfund Loan	-	-	0.00%	-	0%
Intrafund Expenditures	-	-	0.00%	-	0%
Total CE/General Fund Expenses	17,139,551	15,832,652	100%	1,306,899	8%

2025 Expenses by Object Code



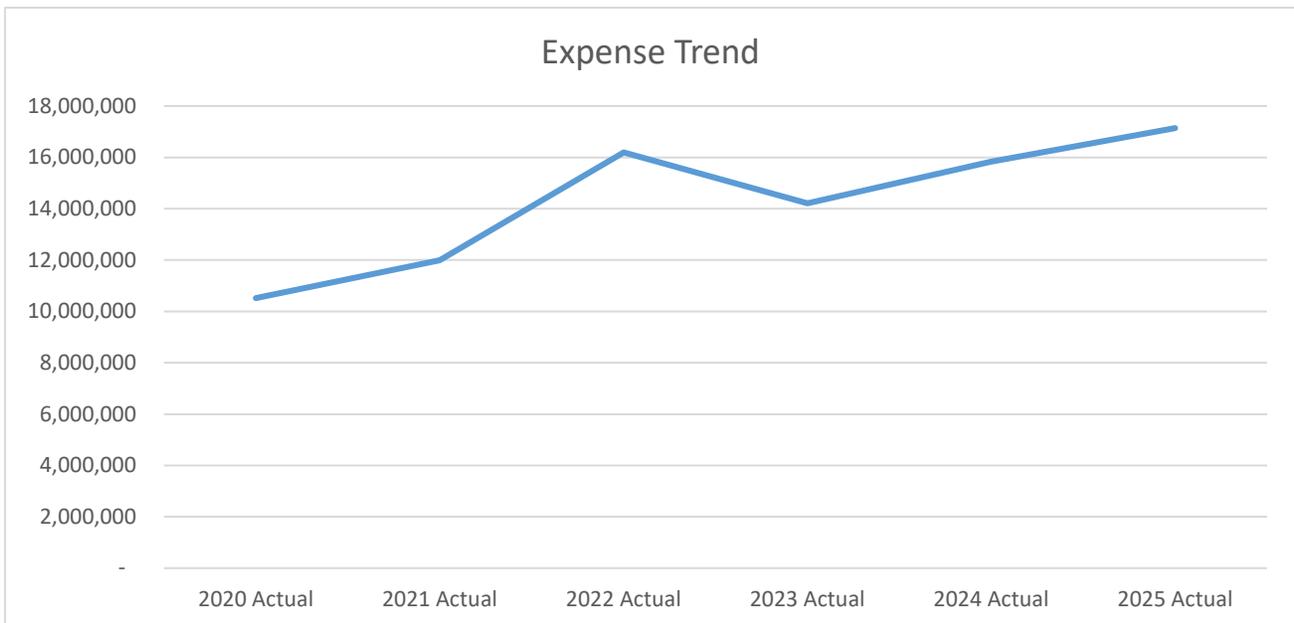
**CURRENT EXPENSE/GENERAL FUND
EXPENSES BY OBJECT CODE DETAIL
AS OF 08/31/2025 (66.6%)**

Includes Budget Amendment #1

	Budget	Actual	% of Budget	% of Total Actual
Salaries/Wages	11,126,732	6,865,980	62%	40.06%
Salaries /Wages- Overtime	355,008	199,494	56%	1.16%
Benefits	4,442,011	2,833,789	64%	16.53%
Operating Supplies/Materials	698,960	436,904	63%	2.55%
Fuel	215,080	82,224	38%	0.48%
Items Purchased for Inventory or Resale	17,880	9,420	53%	0.05%
Small Tools & Equipment	335,150	117,473	35%	0.69%
Services/Professional Services	5,768,542	3,320,609	58%	19.37%
Communications	239,795	175,287	73%	1.02%
Travel	170,450	72,551	43%	0.42%
Advertising	54,640	24,042	44%	0.14%
Rentals & Leases	368,040	274,362	75%	1.60%
Insurance/Bonds	2,040,225	1,696,014	83%	9.90%
Public Utilities	368,185	222,029	60%	1.30%
Repairs & Maintenance	357,268	148,299	42%	0.87%
Miscellaneous	9,300	3,919	42%	0.02%
Intergovernmental Services/Payments	600	-	0%	0.00%
Interfund Transfers	-	-	0%	0.00%
Intrafund Transfers	1,389,399	476,800		2.78%
Interfund Loan	-	-	0%	0.00%
Capital Outlay	344,385	174,066	51%	1.02%
Prior Period Adjustments	-	6,289	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	17,139,551	44%	100.00%
Current Expense Less End. Fund Bal.	28,301,850	17,139,551	61%	

Current Expense Expense Trend as of 08/31/2025

	2020	2021	2022	2023	2024	2025
	Actual	Actual	Actual	Actual	Actual	Actual
Salaries/Wages	4,685,257	4,650,094	4,966,684	5,802,867	6,236,779	6,865,980
Salaries /Wages- OT	75,386	128,640	148,969	123,067	173,584	199,494
Benefits	1,887,804	1,858,624	1,950,181	2,344,499	2,648,998	2,833,789
Operating Sup./Mat.	269,139	186,000	282,691	390,757	468,740	436,904
Fuel	47,535	56,400	81,634	87,008	86,275	82,224
Items for Inv. or Resale	14,538	2,942	7,598	9,200	9,145	9,420
Small Tools & Equip.	213,751	174,623	169,029	211,201	153,091	117,473
Services/Prof. Srv.	1,314,175	2,099,541	2,133,961	2,401,329	2,623,608	3,320,609
Communications	113,498	82,356	114,582	132,837	152,022	175,287
Travel	16,640	11,419	38,133	62,896	62,786	72,551
Advertising	5,381	30,459	20,509	13,216	13,880	24,042
Rentals & Leases	151,092	176,282	260,877	177,851	217,445	274,362
Insurance/Bonds	632,114	712,533	856,541	1,026,925	1,523,434	1,696,014
Public Utilities	157,224	157,004	153,455	193,858	212,526	222,029
Repairs & Maint.	126,639	181,164	106,931	324,398	279,230	148,299
Miscellaneous	1,229	2,615	237,467	14,793	867	3,919
Intergov. Services	92,199	-	-	-	-	-
Interfund Transfers	703,889	1,470,000	200,000	-	-	-
Intrafund Transfers	-	5,182	4,430,848	777,291	646,981	476,800
Interfund Loan	-	-	-	-	-	-
Capital Outlay	11,123	6,645	21,132	121,527	323,261	174,066
Prior Period Adj.	-	-	6,625	-	-	6,289
Intrafund Payments	-	355	-	-	-	-
Current Expense Totals	10,518,613	11,992,878	16,187,847	14,215,520	15,832,652	17,139,551



**CURRENT EXPENSE/GENERAL FUND
SALARIES AND BENEFITS BY DEPARTMENT
AS OF 08/31/2025 (66.6%)**

Includes Budget Amendment #1

	Budget	Actual	% of Budget
009 - Commissioners	492,000	311,722	63%
010 - General Government	95,742	53,897	56%
012 - Admin Services	552,650	339,562	61%
013- Human Resources	397,805	236,125	59%
020 - Superior Court	240,776	164,601	68%
030- District Court	968,795	597,595	62%
031-Probation	392,603	236,971	60%
040- Clerk	445,735	281,968	63%
050 - Treasurer	569,862	296,409	52%
060 - Auditor	794,695	490,430	62%
080 - Assessor	611,222	365,379	60%
100 - Prosecuting Attorney	1,191,700	783,991	66%
120 - Facilities Management	409,778	266,128	65%
140 - Sheriff	4,599,700	2,895,968	63%
170 - Juvenile Services	529,767	348,622	66%
200 - Weed Control	107,086	68,100	64%
220 - Coroner	289,030	173,351	60%
240 - County Extension	99,966	67,054	67%
260 - Emergency Management	258,900	169,644	66%
280 - Public Health	1,474,247	933,526	63%
300 - Fair	421,150	235,160	56%
310- Parks and Recreation	443,857	252,659	57%
320 - Information Technology	536,685	330,401	62%
Current Expense Expenditure Totals	15,923,751	9,899,263	62%

**NON-CURRENT EXPENSE
SALARIES AND BENEFITS BY FUND
AS OF 08 /31/2025 (66.6%)**

Includes Budget Amendment #1

	Budget	Actual	% of Budget
102 - Building and Development	151,450	95,819	63%
103 - Countywide Planning	272,900	176,526	65%
104 - Developmental Services	209,645	137,337	66%
108-Veterans Relief	43,847	26,846	61%
110 - County Road	6,384,100	3,561,105	56%
117 - Boating Safety	67,000	49,821	74%
122 - Sheriff K-9 Unit	1,000	-	0%
123 - Paths and Trails	58,660	43,430	74%
126 - Treasurer M&O	5,150	-	0%
127 - Quad-City Task Force	85,700	58,845	69%
128 - Crime Victims/Witness	176,875	119,164	67%
132-Auditor's Document Preservation	-	-	0%
134 - Elections Reserve	36,516	24,296	67%
135 - Prosecutor STOP Grant	16,277	11,688	72%
138 - Federal Equitable Sharing	5,000	-	0%
143 - Trial Court Improvement	5,618	5,986	107%
144 - Emergency Communication	531,350	292,178	55%
146-ARPA	38,830	26,845	69%
400 - Solid Waste	1,359,750	682,514	50%
410 - Solid Waste Reserve	22,500	-	0%
501 - Equipment Rental & Revolving	1,241,300	561,752	45%
511 - Unemployment Insurance	15,000	16,481	110%
Non-CE Expenditure Totals	10,728,468	5,890,633	55%

Cash & Investment Trends - August					
	August 2025	August 2024	August 2023	August 2022	August 2021
001 Current Expense	11,296,215	13,970,911	12,777,781	10,346,210	12,026,453
102 Building & Development	88,295	49,793	77,537	88,200	110,844
103 CW Planning	228,630	120,394	176,907	54,333	116,873
110 County Road	4,706,305	4,744,390	5,262,124	6,071,218	4,736,697
112 Public Facilities	2,427,400	3,083,370	2,295,905	1,835,916	2,382,879
133 Commissioners Special Revenue	285,064	285,064	285,064	285,064	342,608
144 Emergency Communications	2,654,787	1,988,407	1,353,101	944,373	693,804
146 American Rescue Plan Act	343,072	1,386,693	1,924,787	3,025,468	4,866,058
100 Special Revenue Other	4,981,156	4,431,886	4,447,781	4,062,305	3,620,236
200 Debt Service	83,446	83,536	83,446	83,445	112,363
300 Capital Projects	1,203,374	1,608,528	1,333,108	977,561	2,377,610
400 Solid Waste	2,272,927	2,141,181	3,324,455	3,990,361	2,971,701
410 Solid Waste Reserve	2,718,423	2,525,634	2,309,378	2,102,224	1,965,015
501 ER&R	2,690,395	2,346,249	2,272,607	2,451,934	2,878,358
511 Unemployment	123,322	139,804	151,935	153,274	153,568
515 IT - dissolved 2019	-	-	-		-
TOTAL	36,102,811	38,905,840	38,075,916	36,471,886	39,355,067

Current Expense Financial Trends

