

# WHITMAN COUNTY MONTHLY FINANCIAL REPORT

November 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](mailto:jessica.jensema@whitmancounty.gov)



CURRENT EXPENSE/GENERAL FUND								
REVENUES & EXPENDITURES BY DEPARTMENT								
AS OF 11/30/2025 (91.6%)								
Includes Budget Amendment #2								
	Revenue			%	Expenditures			%
Department	2025 Budget	2025 Actual	Remaining	Collected	2025 Budget	2025 Actual	Remaining	Expended
Beginning Fund Balance	14,845,985		14,957,154				-	0.00%
Prior Period Adjustment	-	(182,860)		0.00%		6,288		
BoCC	-	-	-	0.00%	498,911	441,318	57,593	88.46%
General Government	2,467,749	2,262,599	205,150	91.69%	5,616,641	4,131,079	1,485,562	73.55%
Administrative Services	1,182,450	1,063,043	119,407	89.90%	1,223,775	1,055,225	168,550	86.23%
Human Resources	-	-	-	0.00%	405,005	325,038	79,967	80.26%
Superior Court	38,400	32,162	6,238	83.76%	436,401	387,289	49,112	88.75%
District Court	1,011,409	947,615	63,794	93.69%	1,190,524	1,048,773	141,751	88.09%
Probation	266,000	238,607	27,393	89.70%	479,103	393,768	85,335	82.19%
Clerk	132,748	122,993	9,755	92.65%	515,835	452,202	63,633	87.66%
Treasurer	13,770,723	13,551,731	218,992	98.41%	631,112	433,792	197,320	68.73%
Auditor	994,121	954,527	39,594	96.02%	1,054,307	942,054	112,253	89.35%
Assessor	-	750	-	-	642,822	535,511	107,311	83.31%
Prosecuting Attorney	121,131	113,932	7,199	94.06%	1,279,830	1,142,720	137,110	89.29%
Facilities Management	-	1,242	(1,242)	0.00%	935,678	743,470	192,208	79.46%
Sheriff	658,000	686,281	(28,281)	104.30%	5,823,000	4,827,895	995,105	82.91%
Juvenile	150,193	139,628	10,565	92.97%	798,127	705,034	93,093	88.34%
Weed		1,485	(1,485)	0.00%	127,196	109,085	18,111	85.76%
Coroner	13,200	14,382	(1,182)	108.95%	402,730	325,025	77,705	80.71%
Extension	1,400	1,430	(30)	102.14%	191,171	130,030	61,141	68.02%
Emergency Management	137,443	88,044	49,399	64.06%	447,900	345,900	102,000	77.23%
Health	3,040,298	2,548,050	492,248	83.81%	2,898,283	2,529,172	369,111	87.26%
Fair	365,168	385,719	(20,551)	105.63%	815,618	641,698	173,920	78.68%
Parks & Rec	20,000	23,384	(3,384)	116.92%	571,857	461,164	110,693	80.64%
IT	-	-	-	0.00%	1,430,035	915,016	834,517	63.99%
Ending Fund Balance	-	-	-	0.00%	10,800,557	-	10,800,557	0.00%
<b>TOTALS</b>	<b>39,216,418</b>	<b>22,994,744</b>	<b>16,150,733</b>	<b>58.64%</b>	<b>39,216,418</b>	<b>23,028,546</b>	<b>16,187,872</b>	<b>58.72%</b>
<b>TOTALS w/o Budget Balance</b>	<b>24,370,433</b>	<b>22,994,744</b>	<b>16,150,733</b>	<b>94%</b>	<b>28,415,861</b>	<b>23,028,546</b>	<b>5,387,315</b>	<b>81.04%</b>

**CURRENT EXPENSE & COUNTY-WIDE  
CASH AND DEBT  
AS OF 11/30/2025**

**CASH/INVESTMENTS**

**Current Expense/General Fund**

	November 2025	November 2024	November 2023	November 2022	November 2021
Cash	10,799,945	11,671,413	11,026,557	9,552,550	11,087,344
Reserve (Investment)	3,484,029	3,484,029	2,819,029	2,819,029	2,819,029
<b>Total Current Expense Cash &amp; Investments</b>	<b>14,283,974</b>	<b>15,155,442</b>	<b>13,845,586</b>	<b>12,371,579</b>	<b>13,906,373</b>

**County-Wide**

	November 2025	November 2024	November 2023	November 2022	November 2021
Cash	26,036,873	27,708,452	28,871,171	31,273,343	34,640,857
Investments	12,636,139	11,698,969	10,854,741	7,720,718	7,528,141
<b>Total County-Wide Cash &amp; Investments</b>	<b>38,673,012</b>	<b>39,407,421</b>	<b>39,725,912</b>	<b>38,994,061</b>	<b>42,168,998</b>

**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      \$                      834,367      3/31/2031  
Holman Capital

*Revenue Obligations*

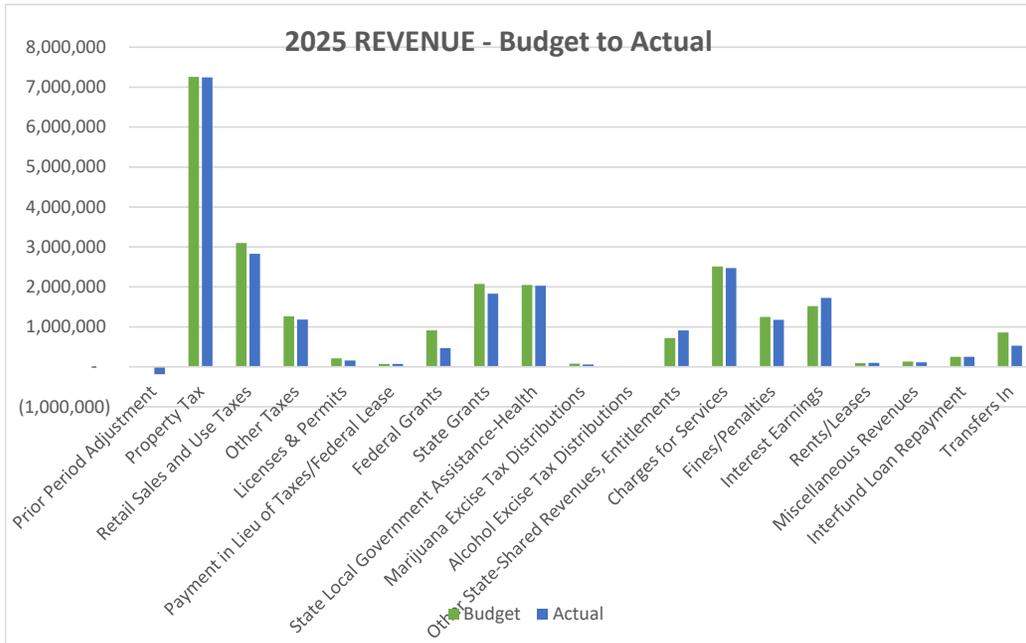
Compensated Balances-County-Wide      \$                      1,158,420      as of 11/30/2025  
Landfill Closure and Post Closure      \$                      2,209,548  
Emergency Comm Capital Lease      \$                      -      7/31/2025

**Total County-Wide Debt**      \$                      **4,202,335**

**CURRENT EXPENSE/GENERAL FUND  
REVENUES BY CATEGORY  
AS OF 11/30/2025 (96.1%)**

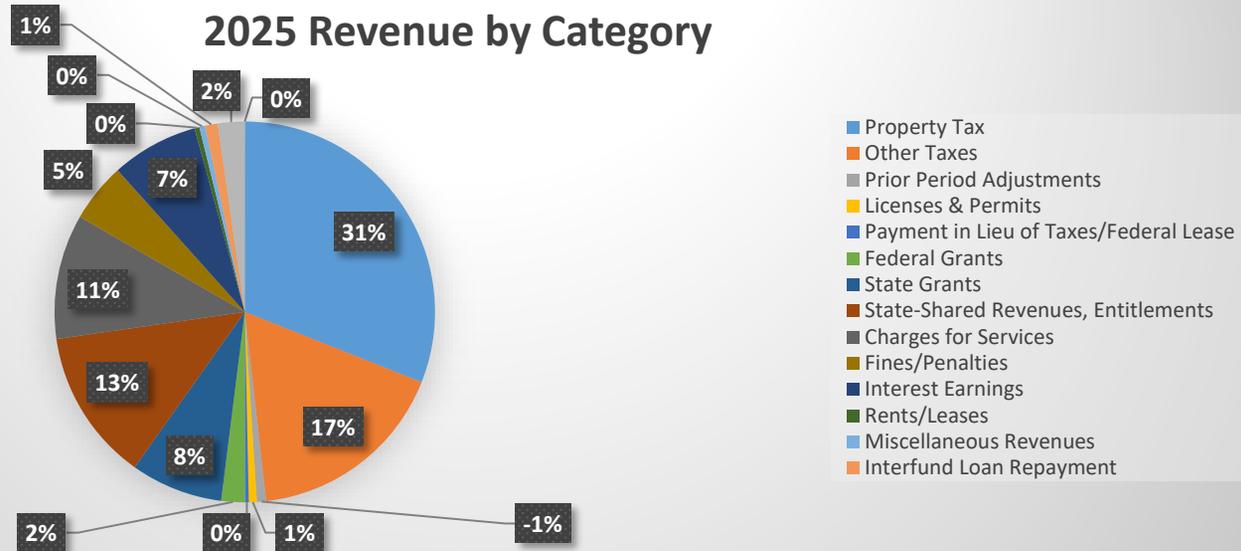
Includes Budget Amendment #2

<b>Revenue</b>	<b>Budget</b>	<b>Actual</b>	<b>% received</b>
Beginning Fund Balance	14,845,985	-	0.00%
Prior Period Adjustment	-	(182,860)	0.00%
Property Tax	7,255,848	7,247,008	99.88%
Retail Sales and Use Taxes	3,100,000	2,826,916	91.19%
Other Taxes	1,265,000	1,185,969	93.75%
Licenses & Permits	212,400	159,261	74.98%
Payment in Lieu of Taxes/Federal Lease	72,025	75,159	104.35%
Federal Grants	910,282	466,987	51.30%
State Grants	2,074,245	1,829,660	88.21%
State Local Government Assistance-Health	2,046,335	2,030,355	99.22%
Marijuana Excise Tax Distributions	80,000	57,944	72.43%
Alcohol Excise Tax Distributions	20,000	15,908	79.54%
Other State-Shared Revenues, Entitlements	717,248	911,054	127.02%
Charges for Services	2,512,071	2,474,931	98.52%
Fines/Penalties	1,249,900	1,176,857	94.16%
Interest Earnings	1,518,351	1,725,617	113.65%
Rents/Leases	91,000	97,117	106.72%
Miscellaneous Revenues	132,330	114,686	86.67%
Interfund Loan Repayment	251,000	250,525	99.81%
Transfers In	862,398	531,650	61.65%
Insurance Recoveries	-	-	-
<b>Total CE/General Fund Revenue</b>	<b>39,216,418</b>	<b>22,994,744</b>	<b>58.64%</b>
<b>TOTALS LESS BEG. FUND BALANCE</b>	<b>24,370,433</b>	<b>22,994,744</b>	<b>94%</b>



**CURRENT EXPENSE/GENERAL FUND  
REVENUES BY CATEGORY  
AS OF 11/30/2025 (96.1%)**

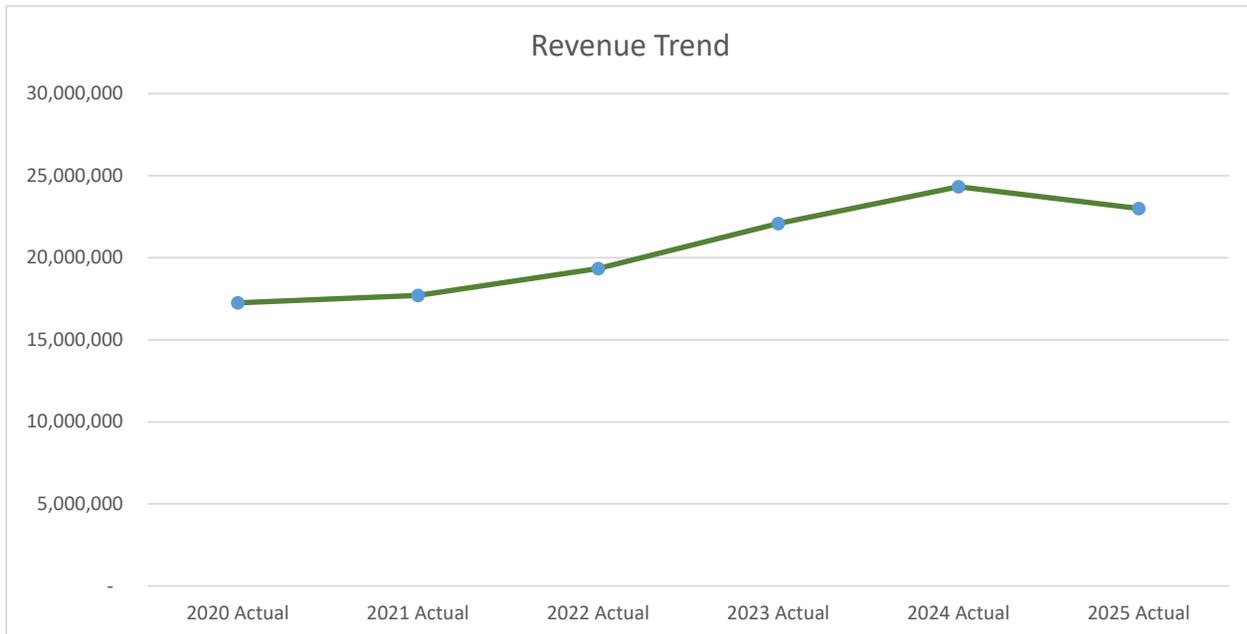
	2025 Actual	2024 Actual	2025 % of 2025 Total	2025 vs 2024 Difference
Property Tax	7,247,008	7,065,228	31.52%	181,780
Other Taxes	4,012,885	4,158,159	17.45%	(145,274)
Prior Period Adjustments	(182,860)	-	-0.80%	(182,860)
Licenses & Permits	159,261	154,600	0.69%	4,661
Payment in Lieu of Taxes/Federal Lease	75,159	72,995	0.33%	2,164
Federal Grants	466,987	564,953	2.03%	(97,966)
State Grants	1,829,660	1,473,530	7.96%	356,130
State-Shared Revenues, Entitlements	3,015,261	3,830,528	13.11%	(815,267)
Charges for Services	2,474,931	2,259,411	10.76%	215,520
Fines/Penalties	1,176,857	1,137,087	5.12%	39,770
Interest Earnings	1,725,617	2,279,914	7.50%	(554,297)
Rents/Leases	97,117	221,527	0.42%	(124,410)
Miscellaneous Revenues	114,686	380,181	0.50%	(265,495)
Interfund Loan Repayment	250,525	250,175	1.09%	350
Transfers In	531,650	478,699	2.31%	52,951
Insurance Recoveries	-	-	0.00%	-
<b>Total CE/General Fund Revenue</b>	<b>22,994,744</b>	<b>24,326,987</b>	<b>100.00%</b>	<b>(1,332,243)</b>



# Current Expense

## Revenue Trend as of 11/30//25

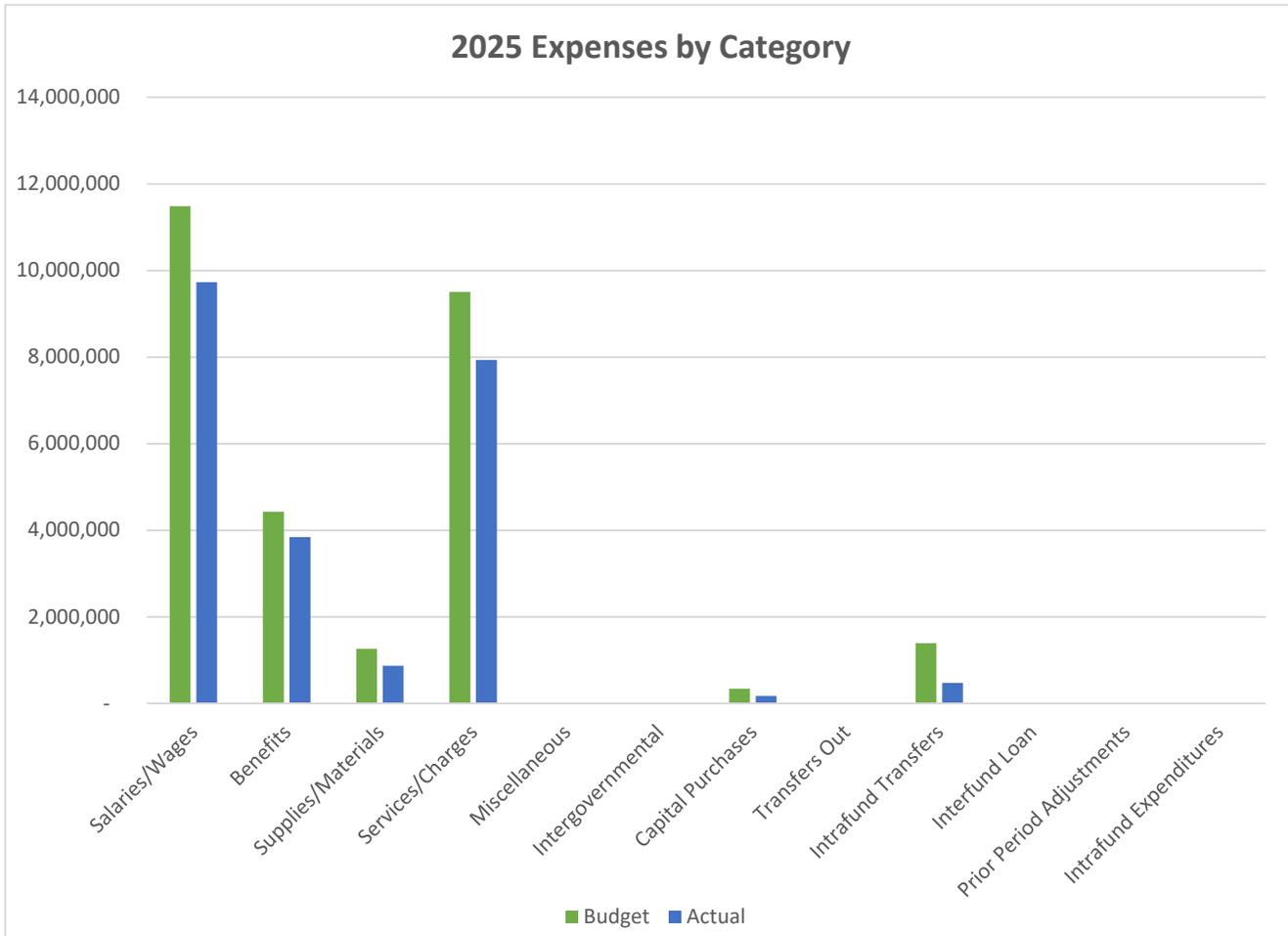
	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual
Prior Period Adjustment	275	8,377	-	(85,809)	-	(182,860)
Property Tax	6,373,695	6,639,666	7,067,179	6,793,586	7,065,228	7,247,008
Retail Sales and Use Taxes	2,216,136	2,121,408	2,742,395	2,973,473	2,853,623	2,826,916
Other Taxes	1,040,464	1,001,324	1,224,830	1,351,389	1,304,536	1,185,969
Licenses & Permits	129,083	133,073	132,820	146,026	154,600	159,261
Payment in Lieu of Taxes	61,486	62,378	63,814	172,385	72,995	75,159
Federal Grants	2,510,957	1,880,664	722,082	830,664	564,953	466,987
State Grants	786,344	990,667	877,619	1,236,220	1,473,530	1,829,660
State Local Government Ast.	318,355	550,355	918,128	1,888,855	2,974,873	2,030,355
Marijuana Excise Tax	47,429	50,029	59,038	63,650	65,176	57,944
Alcohol Excise Tax	17,253	19,300	17,902	17,479	16,862	15,908
Other State-Shared Rev.	588,755	723,314	623,826	710,575	773,617	911,054
Charges for Services	1,814,553	1,848,003	2,054,589	2,139,338	2,259,411	2,474,931
Fines/Penalties	855,999	801,465	741,557	1,275,961	1,137,087	1,176,857
Interest Earnings	345,890	182,233	589,454	1,960,164	2,279,914	1,725,617
Rents/Leases	36,122	146,171	192,087	183,933	221,527	97,117
Miscellaneous Revenues	26,504	28,186	318,418	122,667	380,181	114,686
Interfund Loan Repayment	8,125	50,000	249,476	249,825	250,175	250,525
Transfers In	76,092	470,506	757,566	55,794	478,699	531,650
Insurance Recoveries	-	-	-	-	-	-
<b>Total General Fund Rev.</b>	<b>17,253,517</b>	<b>17,707,119</b>	<b>19,352,780</b>	<b>22,086,175</b>	<b>24,326,987</b>	<b>22,994,744</b>



# CURRENT EXPENSE/GENERAL FUND EXPENSES BY CATEGORY AS OF 11/30/2025 (91.6%)

Includes Budget Amendment #1

Expenses	Budget	Actual	% spent
Salaries/Wages	11,481,315	9,728,376	84.73%
Benefits	4,426,436	3,839,869	86.75%
Supplies/Materials	1,263,870	866,960	68.60%
Services/Charges	9,500,356	7,930,775	83.48%
Miscellaneous	9,300	5,411	58.18%
Intergovernmental	600	-	0.00%
Capital Purchases	344,385	174,065	50.54%
Transfers Out	-	-	0.00%
Intrafund Transfers	1,389,399	476,801	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%
<b>Total CE/General Fund Expenses</b>	<b>39,216,418</b>	<b>23,028,546</b>	58.72%
<b>TOTAL less End. Fund Balance</b>	<b>28,415,861</b>	<b>23,028,546</b>	81.04%



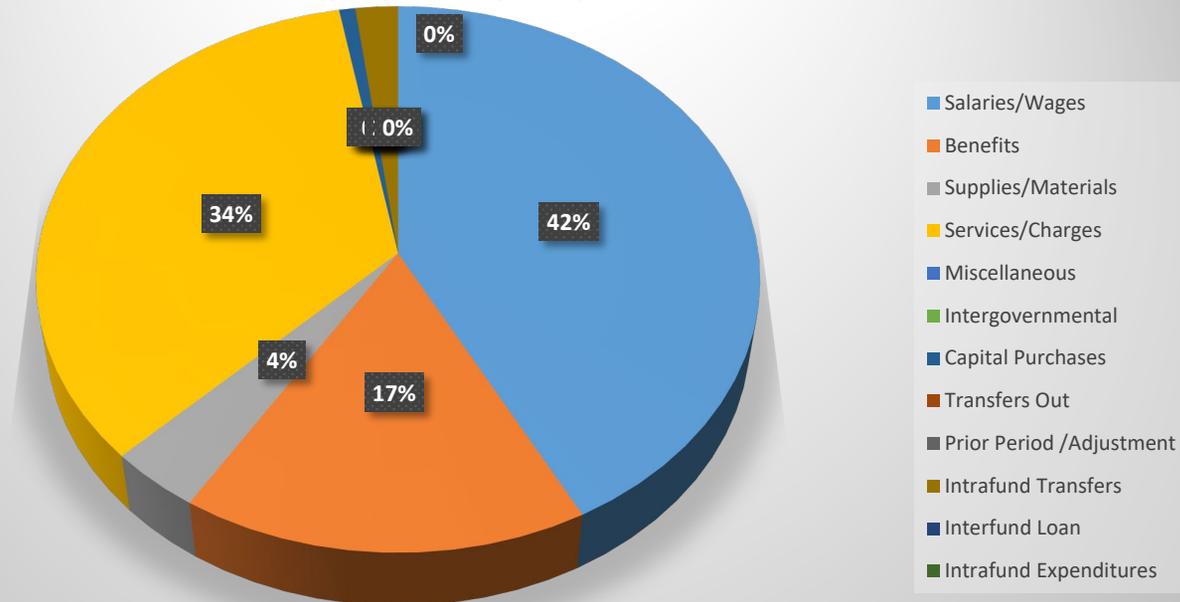
## CURRENT EXPENSE/GENERAL FUND

### EXPENSES BY OBJECT CODE

**AS OF 11/30/2025 (91.6%)**

Expenses	2025 Actual	2024 Actual	2025 % of 2025 Total	2025 vs 2024 Difference	2025 vs 2024 % increase/decrease
Salaries/Wages	9,728,376	8,959,618	42.24%	768,758	9%
Benefits	3,839,869	3,685,008	16.67%	154,861	4%
Supplies/Materials	866,960	1,019,736	3.76%	(152,776)	-15%
Services/Charges	7,930,775	7,801,470	34.44%	129,305	2%
Miscellaneous	5,411	9,775	0.02%	(4,364)	-45%
Intergovernmental	-	-	0.00%	-	0%
Capital Purchases	174,065	356,387	0.76%	(182,322)	0%
Transfers Out	-	-	0.00%	-	0%
Prior Period /Adjustment	6,289	-	0.03%	6,289	0%
Intrafund Transfers	476,801	916,287	2.07%	(439,486)	0%
Interfund Loan	-	-	0.00%	-	0%
Intrafund Expenditures	-	-	0.00%	-	0%
<b>Total CE/General Fund Expenses</b>	<b>23,028,546</b>	<b>22,748,281</b>	100%	280,265	1%

### 2025 Expenses by Object Code



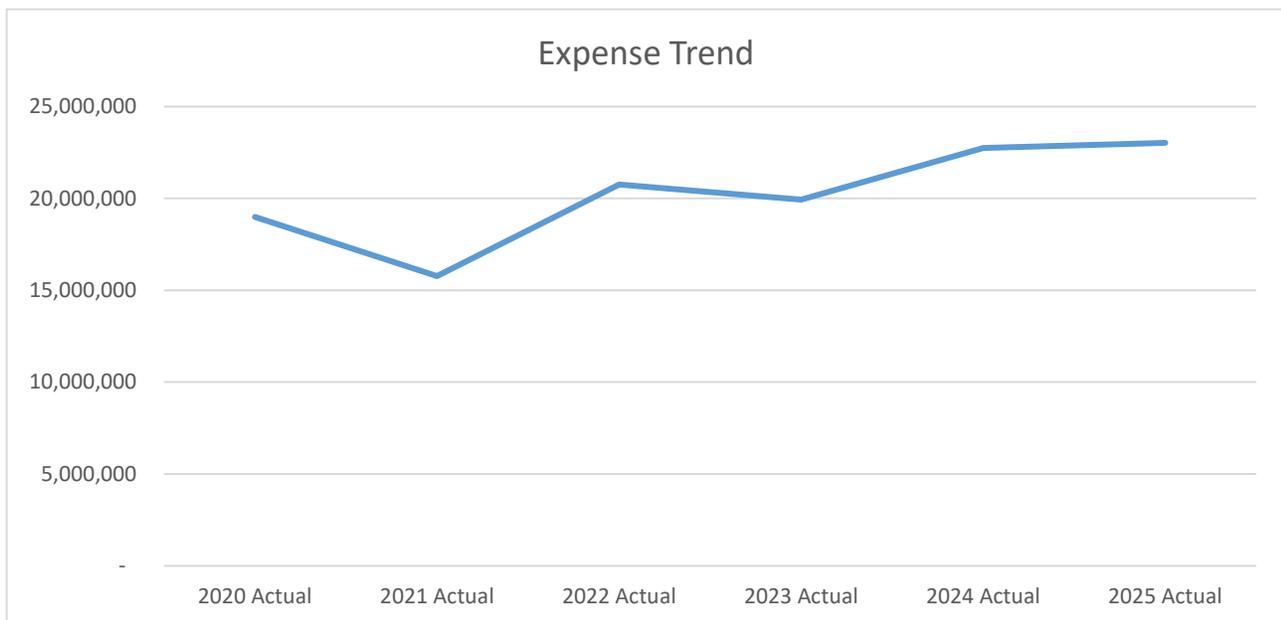
**CURRENT EXPENSE/GENERAL FUND  
EXPENSES BY OBJECT CODE DETAIL  
AS OF 11/30/2025 (91.6%)**

Includes Budget Amendment #1

	<b>Budget</b>	<b>Actual</b>	<b>% of Budget</b>	<b>% of Total Actual</b>
Salaries/Wages	11,126,307	9,460,821	85%	41.08%
Salaries /Wages- Overtime	355,008	267,555	75%	1.16%
Benefits	4,426,436	3,839,869	87%	16.67%
Operating Supplies/Materials	699,760	576,246	82%	2.50%
Fuel	215,080	118,011	55%	0.51%
Items Purchased for Inventory or Resale	17,880	13,006	73%	0.06%
Small Tools & Equipment	331,150	159,697	48%	0.69%
Services/Professional Services	6,026,903	4,749,976	79%	20.63%
Communications	240,745	247,644	103%	1.08%
Travel	165,850	102,222	62%	0.44%
Advertising	53,140	35,236	66%	0.15%
Rentals & Leases	368,040	380,035	103%	1.65%
Insurance/Bonds	1,920,225	1,902,912	99%	8.26%
Public Utilities	368,185	307,362	83%	1.33%
Repairs & Maintenance	357,268	205,388	57%	0.89%
Miscellaneous	9,300	5,411	58%	0.02%
Intergovernmental Services/Payments	600	-	0%	0.00%
Interfund Transfers	-	-	0%	0.00%
Intrafund Transfers	1,389,399	476,801		2.07%
Interfund Loan	-	-	0%	0.00%
Capital Outlay	344,385	174,065	51%	0.76%
Prior Period Adjustments	-	6,289	0%	0.03%
Intrafund Payments	200	-	0%	0.00%
Ending Fund Balance	10,800,557	-	0%	0.00%
<b>Current Expense Expenditure Totals</b>	<b>39,216,418</b>	<b>23,028,546</b>	<b>59%</b>	<b>100.00%</b>
<b>Current Expense Less End. Fund Bal.</b>	<b>28,415,861</b>	<b>23,028,546</b>	<b>81%</b>	

## Current Expense Expense Trend as of 11/30/2025

	2020	2021	2022	2023	2024	2025
	Actual	Actual	Actual	Actual	Actual	Actual
Salaries/Wages	6,429,323	6,345,356	6,812,155	8,026,246	8,688,399	9,460,821
Salaries /Wages- OT	134,072	184,248	221,610	187,311	271,219	267,555
Benefits	2,589,299	2,516,650	2,693,181	3,220,730	3,685,008	3,839,869
Operating Sup./Mat.	380,743	294,079	522,355	569,436	691,187	576,246
Fuel	68,124	82,532	116,888	128,179	121,731	118,011
Items for Inv. or Resale	22,679	12,939	11,026	12,656	12,799	13,006
Small Tools & Equip.	430,384	222,516	269,998	279,859	194,019	159,697
Services/Prof. Srv.	3,980,176	2,948,133	3,276,996	4,020,289	4,819,893	4,749,976
Communications	145,586	118,522	158,856	166,658	214,447	247,644
Travel	20,426	24,574	60,888	87,640	95,102	102,222
Advertising	7,743	39,522	33,063	18,905	26,981	35,236
Rentals & Leases	375,533	256,768	333,033	247,506	294,005	380,035
Insurance/Bonds	701,443	718,749	862,965	1,032,336	1,714,687	1,902,912
Public Utilities	209,982	218,966	220,904	269,233	298,670	307,362
Repairs & Maint.	282,841	235,531	204,036	376,406	337,685	205,388
Miscellaneous	1,862	33,255	241,821	15,233	9,775	5,411
Intergov. Services	483,318	-	-	-	-	-
Interfund Transfers	2,483,839	1,470,000	200,000	-	-	-
Intrafund Transfers	-	-	4,474,848	1,157,291	916,287	476,801
Interfund Loan	-	-	-	-	-	-
Capital Outlay	248,405	46,699	42,575	121,528	356,387	174,065
Prior Period Adj.	406	5,181	6,626	-	-	6,289
Intrafund Payments	-	355	-	-	-	-
<b>Current Expense Totals</b>	<b>18,996,184</b>	<b>15,774,575</b>	<b>20,763,824</b>	<b>19,937,442</b>	<b>22,748,281</b>	<b>23,028,546</b>



**CURRENT EXPENSE/GENERAL FUND  
SALARIES AND BENEFITS BY DEPARTMENT  
AS OF 11/30/2025 (91.6%)**

Includes Budget Amendment #1

	<b>Budget</b>	<b>Actual</b>	<b>% of Budget</b>
009 - Commissioners	483,200	429,951	89%
010 - General Government	95,742	65,382	68%
012 - Admin Services	539,425	474,358	88%
013- Human Resources	397,805	319,846	80%
020 - Superior Court	246,201	221,304	90%
030- District Court	968,795	856,961	88%
031-Probation	392,603	330,982	84%
040- Clerk	446,335	398,591	89%
050 - Treasurer	569,862	406,903	71%
060 - Auditor	794,695	685,196	86%
080 - Assessor	611,222	495,781	81%
100 - Prosecuting Attorney	1,191,700	1,047,502	88%
120 - Facilities Management	409,778	358,237	87%
140 - Sheriff	4,599,700	3,982,914	87%
170 - Juvenile Services	529,767	467,980	88%
200 - Weed Control	107,086	93,060	87%
220 - Coroner	289,030	239,198	83%
240 - County Extension	99,966	91,517	92%
260 - Emergency Management	258,900	231,038	89%
280 - Public Health	1,474,247	1,257,476	85%
300 - Fair	421,150	329,958	78%
310- Parks and Recreation	443,857	345,346	78%
320 - Information Technology	536,685	438,764	82%
<b>Current Expense Expenditure Totals</b>	<b>15,907,751</b>	<b>13,568,245</b>	<b>85%</b>

**NON-CURRENT EXPENSE  
SALARIES AND BENEFITS BY FUND  
AS OF 11/30/2025 (91.6%)**

Includes Budget Amendment #1

	Budget	Actual	% of Budget
102 - Building and Development	151,450	130,766	86%
103 - Countywide Planning	272,900	241,524	89%
104 - Developmental Services	209,645	188,275	90%
108-Veterans Relief	43,847	36,551	83%
110 - County Road	6,384,100	4,782,028	75%
117 - Boating Safety	67,000	68,214	102%
122 - Sheriff K-9 Unit	1,000	-	0%
123 - Paths and Trails	58,660	56,127	96%
126 - Treasurer M&O	5,150	-	0%
127 - Quad-City Task Force	85,700	80,178	94%
128 - Crime Victims/Witness	176,875	162,870	92%
132-Auditor's Document Preservation	-	-	0%
134 - Elections Reserve	36,516	24,296	67%
135 - Prosecutor STOP Grant	16,277	16,264	100%
138 - Federal Equitable Sharing	5,000	-	0%
143 - Trial Court Improvement	5,618	5,986	107%
144 - Emergency Communication	531,350	417,216	79%
146-ARPA	38,830	36,550	94%
400 - Solid Waste	1,359,750	940,020	69%
410 - Solid Waste Reserve	22,500	-	0%
501 - Equipment Rental & Revolving	1,241,300	736,991	59%
511 - Unemployment Insurance	15,000	17,913	119%
<b>Non-CE Expenditure Totals</b>	<b>10,728,468</b>	<b>7,941,769</b>	<b>74%</b>

<b>Cash &amp; Investment Trends - November</b>					
	<b>November 2025</b>	<b>November 2024</b>	<b>November 2023</b>	<b>November 2022</b>	<b>November 2021</b>
001 Current Expense	14,283,974	15,155,442	13,845,586	12,371,579	13,906,373
102 Building & Development	83,367	109,472	75,060	76,614	106,835
103 CW Planning	147,681	98,727	98,343	53,813	59,515
110 County Road	4,876,751	4,308,156	5,763,528	6,413,754	5,371,799
112 Public Facilities	2,577,901	2,715,566	2,568,423	1,993,466	1,524,948
133 Commissioners Special Revenue	285,064	285,064	285,064	285,064	342,607
144 Emergency Communications	2,501,939	2,255,133	1,810,626	1,353,890	874,105
146 American Rescue Plan Act	177,311	1,006,238	1,769,656	2,234,390	4,200,377
100 Special Revenue Other	5,037,930	4,352,595	4,372,498	4,099,063	3,709,309
200 Debt Service	1	91	1	1	28,918
300 Capital Projects	802,359	1,535,217	1,462,201	1,166,102	2,995,486
400 Solid Waste	2,194,046	2,072,955	2,423,901	4,103,800	3,748,102
410 Solid Waste Reserve	2,771,732	2,573,552	2,377,805	2,148,359	2,011,875
501 ER&R	2,811,065	2,799,409	2,727,268	2,540,891	3,135,280
511 Unemployment	121,891	139,804	145,952	153,275	153,469
515 IT - dissolved 2019	-	-	-		-
<b>TOTAL</b>	<b>38,673,012</b>	<b>39,407,421</b>	<b>39,725,912</b>	<b>38,994,061</b>	<b>42,168,998</b>

Current Expense Financial Trends

