

WHITMAN COUNTY MONTHLY FINANCIAL REPORT

February 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 02/28/2025 (16.7%)								
	<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	-			0.00%		828		
BoCC	-	-	-	0.00%	524,125	82,911	441,214	15.82%
General Government	2,642,749	205,449	2,437,300	7.77%	5,541,641	2,120,795	3,420,846	38.27%
Administrative Services	1,182,450	151,095	1,031,355	12.78%	1,234,850	113,195	1,121,655	9.17%
Human Resources	-	-	-	0.00%	405,005	96,382	308,623	23.80%
Superior Court	38,400	9,001	29,399	23.44%	355,865	80,409	275,456	22.60%
District Court	814,500	113,891	700,609	13.98%	1,049,795	162,853	886,942	15.51%
Probation	266,000	54,328	211,672	20.42%	479,103	69,840	409,263	14.58%
Clerk	132,748	15,400	117,348	11.60%	455,035	87,859	367,176	19.31%
Treasurer	13,558,723	1,212,450	12,346,273	8.94%	631,112	85,603	545,509	13.56%
Auditor	912,500	267,819	644,681	29.35%	1,122,362	164,092	958,270	14.62%
Assessor	-	-	-	-	642,822	96,681	546,141	15.04%
Prosecuting Attorney	121,131	19,572	101,559	16.16%	1,254,830	195,381	1,059,449	15.57%
Facilities Management	-	626	(626)	0.00%	914,178	159,968	754,210	17.50%
Sheriff	658,000	107,587	550,413	16.35%	5,823,000	907,987	4,915,013	15.59%
Juvenile	150,193	25,252	124,941	16.81%	801,127	129,464	671,663	16.16%
Weed		-	-	0.00%	127,196	19,800	107,396	15.57%
Coroner	13,200	9,293	3,908	70.40%	402,730	61,133	341,597	15.18%
Extension	1,400	212	1,188	15.14%	191,171	23,452	167,719	12.27%
Emergency Management	133,000	13,624	119,376	10.24%	447,900	56,649	391,251	12.65%
Health	2,789,320	310,610	2,478,710	11.14%	2,761,597	442,227	2,319,370	16.01%
Fair	290,900	8,521	282,379	2.93%	741,350	79,764	661,586	10.76%
Parks & Rec	20,000	380	19,620	1.90%	571,857	63,421	508,436	11.09%
IT	-	-	-	0.00%	1,430,035	182,859	834,517	12.79%
Ending Fund Balance	-	-	-	0.00%	10,800,557	-	10,800,557	0.00%
TOTALS	38,709,243	2,525,109	36,184,134	6.52%	38,709,243	5,483,553	33,225,690	14.17%
TOTALS w/o Budget Balance	23,725,214	19,352,780	36,184,134	11%	27,908,686	5,483,553	22,425,133	19.65%

**CURRENT EXPENSE & COUNTY-WIDE
CASH AND DEBT
AS OF 02/28/2025**

CASH/INVESTMENTS

Current Expense/General Fund

	February 2025	February 2024	February 2023	February 2022	February 2021
Cash	7,876,084	8,924,003	7,680,001	6,067,554	7,596,107
Reserve (Investment)	3,484,029	2,819,029	2,819,029	2,819,029	2,819,029
Total Current Expense Cash & Investments	11,360,113	11,743,032	10,499,030	8,886,583	10,415,136

County-Wide

	February 2025	February 2024	February 2023	February 2022	February 2021
Cash	23,772,520	26,263,420	27,830,081	25,825,378	25,403,333
Investments	12,019,546	11,553,504	8,309,000	7,661,623	7,486,027
Total County-Wide Cash & Investments	35,792,066	37,816,924	36,139,081	33,487,001	32,889,360

DEBT - County-wide

Interfund loans

Borrowing Fund

	Lending Fund		
Emergency Communication, Principal Only	Current Expense	\$ 250,525	5/31/2025

General Obligations

Public Service Building GO Bond, Principal Only	\$ 970,806	3/31/2031
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Holman Capital

Revenue Obligations

Compensated Balances-County-Wide	\$ 1,159,146	as of 02/28/2025
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Landfill Closure and Post Closure	\$ 1,986,323	
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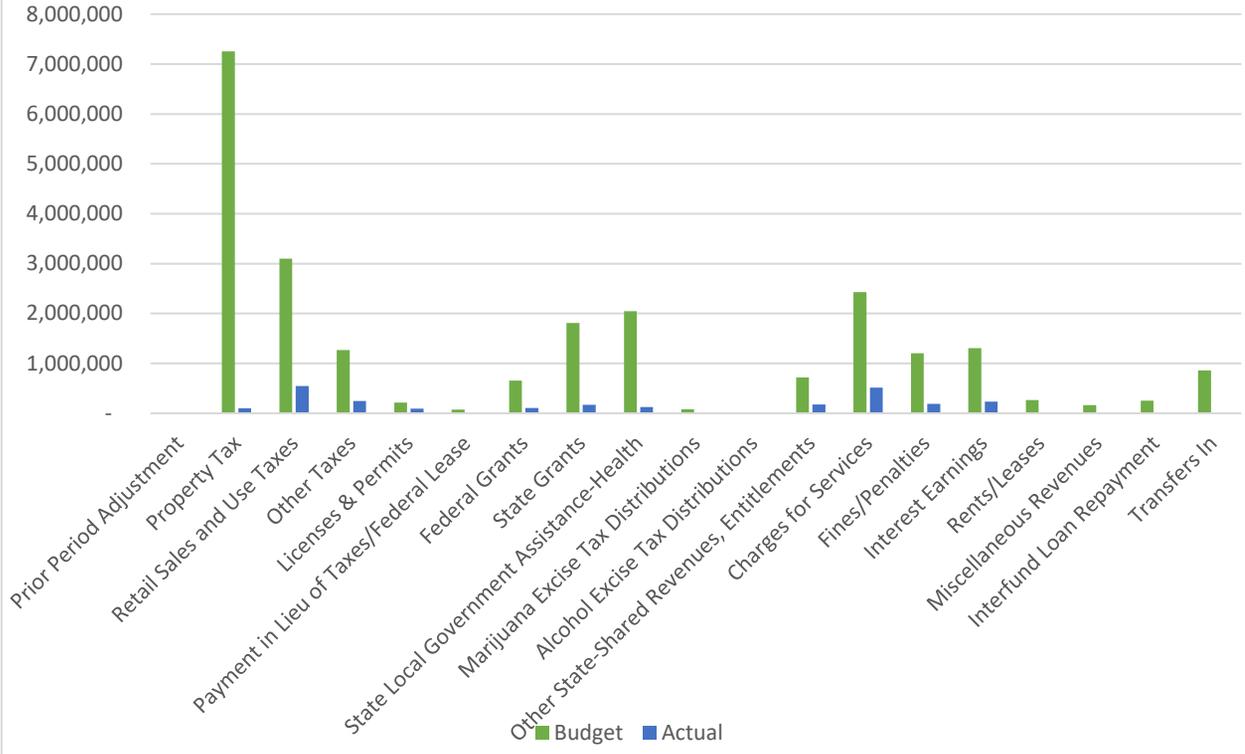
Emergency Comm Capital Lease	\$ 200,566	7/20/2025
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Total County-Wide Debt	\$ 4,567,366	
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**CURRENT EXPENSE/GENERAL FUND
REVENUES BY CATEGORY
AS OF 02/28/2025 (16.7%)**

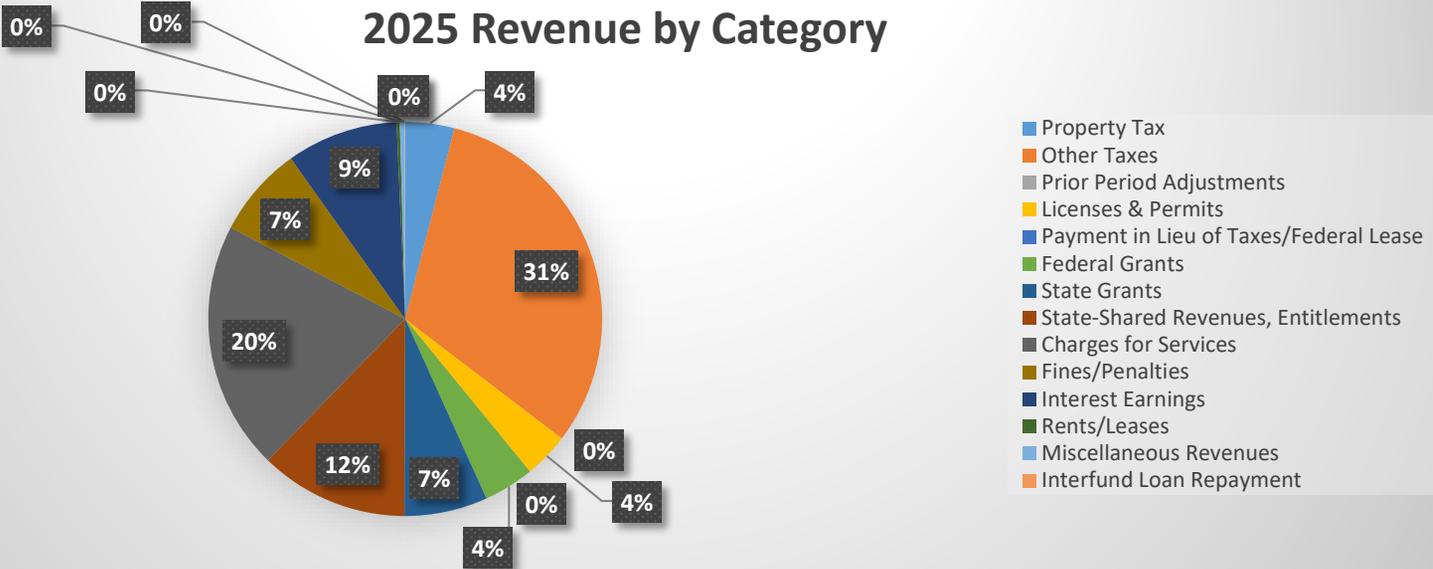
Revenue	Budget	Actual	% received
Beginning Fund Balance	14,984,029	-	0.00%
Prior Period Adjustment	-	-	0.00%
Property Tax	7,255,848	101,808	1.40%
Retail Sales and Use Taxes	3,100,000	546,720	17.64%
Other Taxes	1,265,000	244,443	19.32%
Licenses & Permits	212,400	94,027	44.27%
Payment in Lieu of Taxes/Federal Lease	72,025	18	0.02%
Federal Grants	655,285	104,613	15.96%
State Grants	1,811,824	172,443	9.52%
State Local Government Assistance-Health	2,046,335	124,678	6.09%
Marijuana Excise Tax Distributions	80,000	-	0.00%
Alcohol Excise Tax Distributions	20,000	3,910	19.55%
Other State-Shared Revenues, Entitlements	717,248	179,738	25.06%
Charges for Services	2,430,450	515,360	21.20%
Fines/Penalties	1,206,900	188,461	15.62%
Interest Earnings	1,306,351	231,244	17.70%
Rents/Leases	266,000	6,679	2.51%
Miscellaneous Revenues	166,150	9,070	5.46%
Interfund Loan Repayment	251,000	-	0.00%
Transfers In	862,398	1,898	0.00%
Insurance Recoveries	-	-	-
Total CE/General Fund Revenue	38,709,243	2,525,109	6.52%
TOTALS LESS BEG. FUND BALANCE	23,725,214	2,525,109	11%

2025 REVENUE - Budget to Actual



**CURRENT EXPENSE/GENERAL FUND
REVENUES BY CATEGORY
AS OF 02/28/2025 (16.7%)**

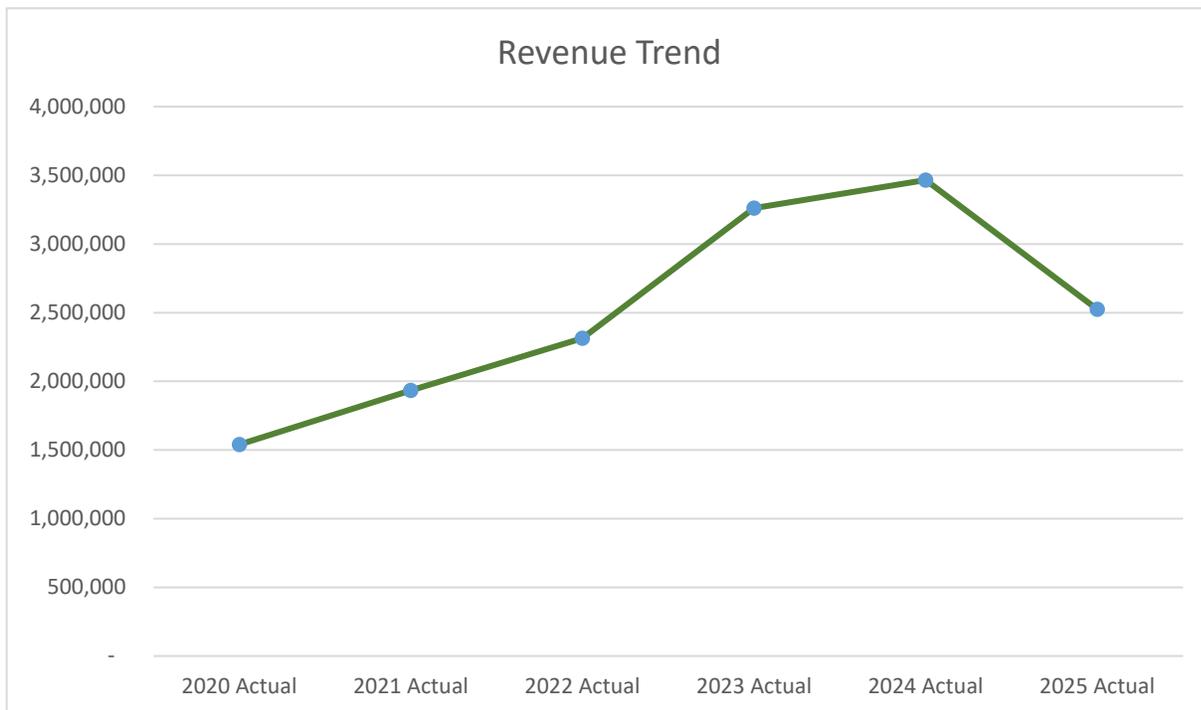
	2025 Actual	2024 Actual	2025 % of 2025 Total	2025 vs 2024 Difference
Property Tax	101,808	35,283	4.03%	66,525
Other Taxes	791,163	781,000	31.33%	10,163
Prior Period Adjustments	-	-	0.00%	-
Licenses & Permits	94,027	54,609	3.72%	39,418
Payment in Lieu of Taxes/Federal Lease	18	-	0.00%	18
Federal Grants	104,613	208,017	4.14%	(103,404)
State Grants	172,443	197,188	6.83%	(24,745)
State-Shared Revenues, Entitlements	308,325	1,182,335	12.21%	(874,010)
Charges for Services	515,360	399,290	20.41%	116,070
Fines/Penalties	188,461	174,298	7.46%	14,163
Interest Earnings	231,244	363,592	9.16%	(132,348)
Rents/Leases	6,679	44,454	0.26%	(37,775)
Miscellaneous Revenues	9,070	19,884	0.36%	(10,814)
Interfund Loan Repayment	-	-	0.00%	-
Transfers In	1,898	5,547	0.08%	(3,649)
Insurance Recoveries	-	-	0.00%	-
Total CE/General Fund Revenue	2,525,109	3,465,497	100.00%	(940,388)



Current Expense

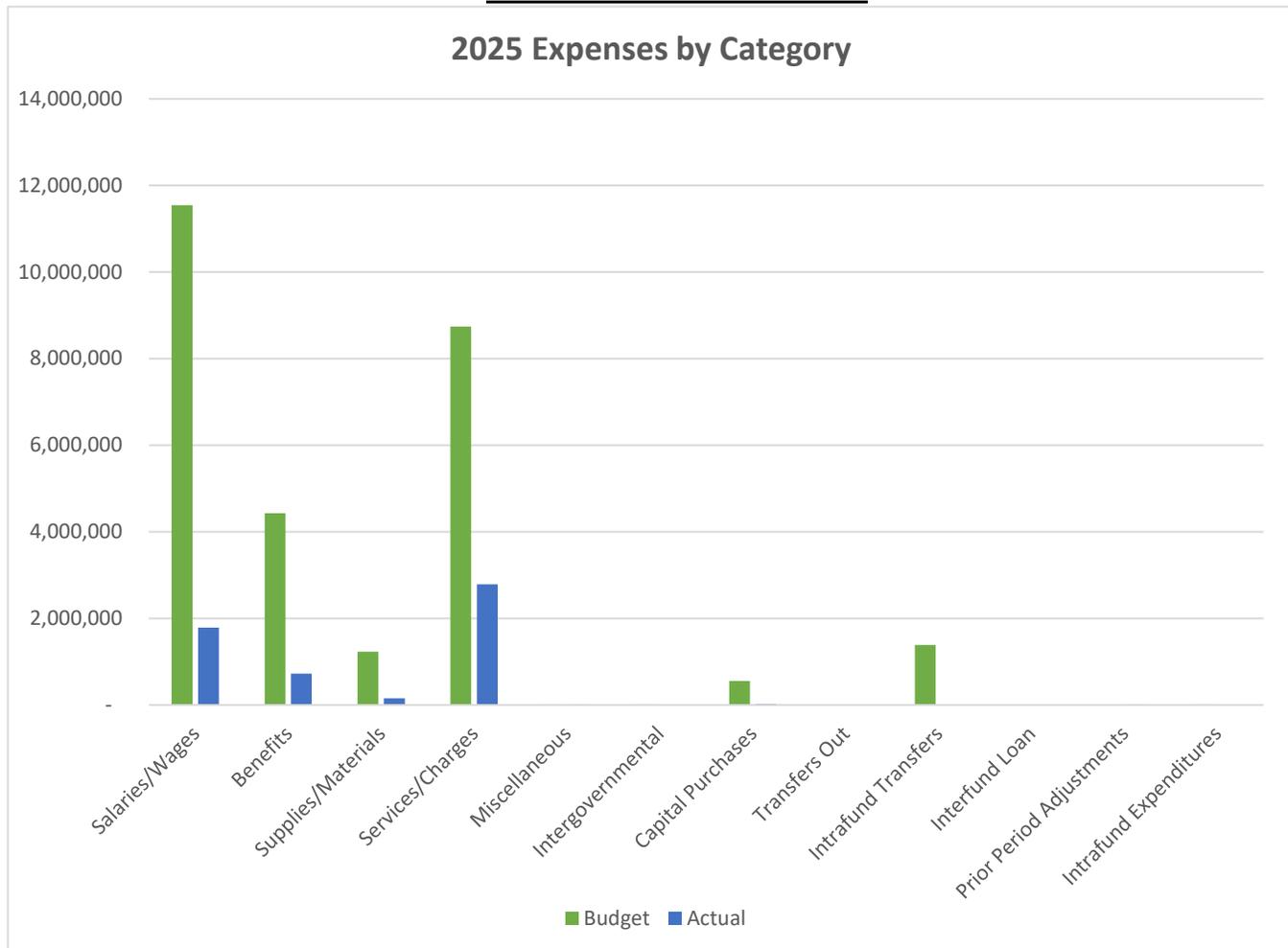
Revenue Trend as of 02/28/25

	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual
Prior Period Adjust	-	34	-	-	-	-
Property Tax	35,863	37,369	49,338	64,414	35,283	101,808
Retail Sales and U	373,932	409,494	467,889	543,955	526,628	546,720
Other Taxes	198,817	170,392	208,867	239,437	254,372	244,443
Licenses & Permit	79,108	63,885	57,974	39,033	54,609	94,027
Payment in Lieu o	-	58	17	52,133	-	18
Federal Grants	48,288	289,335	207,839	317,770	208,017	104,613
State Grants	56,359	198,940	190,097	302,828	197,188	172,443
State Local Gover	105,178	144,678	405,678	615,676	1,023,178	124,678
Marijuana Excise	-	-	-	-	-	-
Alcohol Excise Tax	3,514	4,533	4,247	4,240	4,106	3,910
Other State-Share	130,599	131,587	126,054	135,800	155,051	179,738
Charges for Servic	251,097	235,771	381,367	449,926	399,290	515,360
Fines/Penalties	163,793	145,028	101,246	112,829	174,298	188,461
Interest Earnings	109,421	99,672	14,074	285,563	363,592	231,244
Rents/Leases	7,653	2,065	31,191	29,492	44,454	6,679
Miscellaneous Re	15,015	1,354	30,661	56,612	19,884	9,070
Interfund Loan Re	-	-	-	-	-	-
Transfers In	(39,091)	-	37,468	10,563	5,547	1,898
Insurance Recove	-	-	-	-	-	-
Total General Fur	1,539,546	1,934,195	2,314,007	3,260,271	3,465,497	2,525,109



CURRENT EXPENSE/GENERAL FUND EXPENSES BY CATEGORY AS OF 02/28/2025 (16.7%)

Expenses	Budget	Actual	% spent
Salaries/Wages	11,547,963	1,791,617	15.51%
Benefits	4,433,107	723,609	16.32%
Supplies/Materials	1,229,070	151,096	12.29%
Services/Charges	8,744,047	2,788,166	31.89%
Miscellaneous	9,300	44	0.47%
Intergovernmental	600	-	0.00%
Capital Purchases	555,000	28,193	5.08%
Transfers Out	-	-	0.00%
Intrafund Transfers	1,389,399	-	0.00%
Interfund Loan	-	-	0.00%
Prior Period Adjustments	-	828	0.00%
Intrafund Expenditures	200	-	0.00%
Ending Fund Balance	10,800,557	-	0.00%
Total CE/General Fund Expenses	38,709,243	5,483,553	14.17%
TOTAL less End. Fund Balance	27,908,686	5,483,553	19.65%



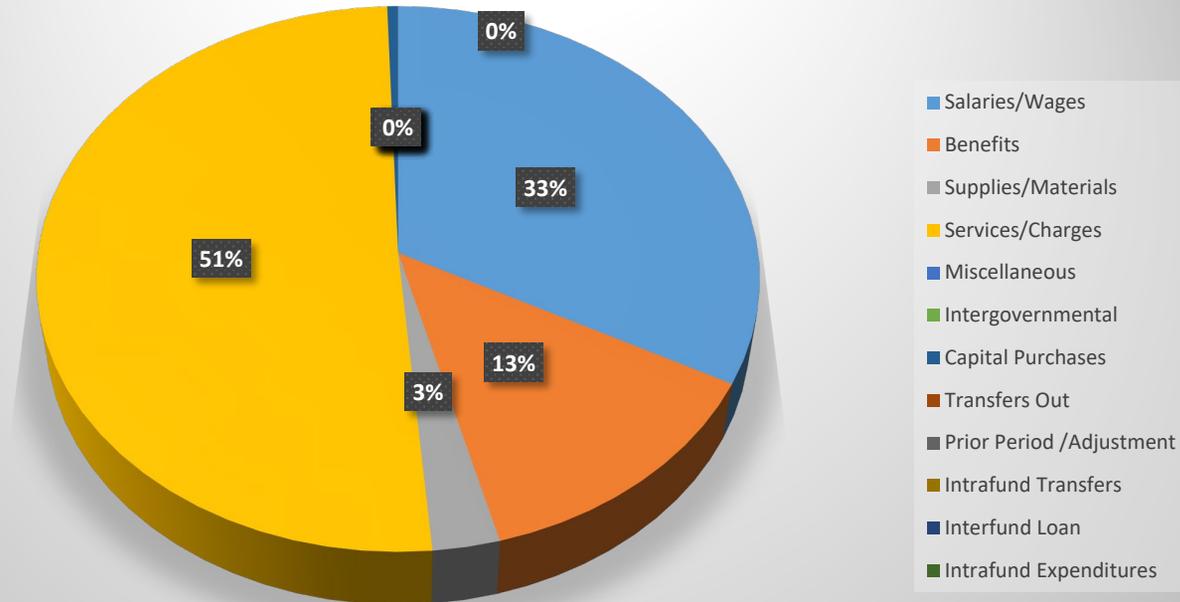
CURRENT EXPENSE/GENERAL FUND

EXPENSES BY OBJECT CODE

AS OF 02/28/2025 (16.7%)

Expenses	2025 Actual	2024 Actual	2025 % of 2025 Total	2025 vs 2024 Difference	2025 vs 2024 % increase/decrease
Salaries/Wages	1,791,617	1,561,371	32.67%	230,246	15%
Benefits	723,609	625,686	13.20%	97,923	16%
Supplies/Materials	151,096	236,605	2.76%	(85,509)	-36%
Services/Charges	2,788,166	2,845,507	50.85%	(57,341)	-2%
Miscellaneous	44	53	0.00%	(9)	-17%
Intergovernmental	-	-	0.00%	-	0%
Capital Purchases	28,193	20,177	0.51%	8,016	0%
Transfers Out	-	-	0.00%	-	0%
Prior Period /Adjustment	828	-	0.02%	828	0%
Intrafund Transfers	-	10,000	0.00%	(10,000)	0%
Interfund Loan	-	-	0.00%	-	0%
Intrafund Expenditures	-	-	0.00%	-	0%
Total CE/General Fund Expenses	5,483,553	5,299,399	100%	184,154	3%

2025 Expenses by Object Code



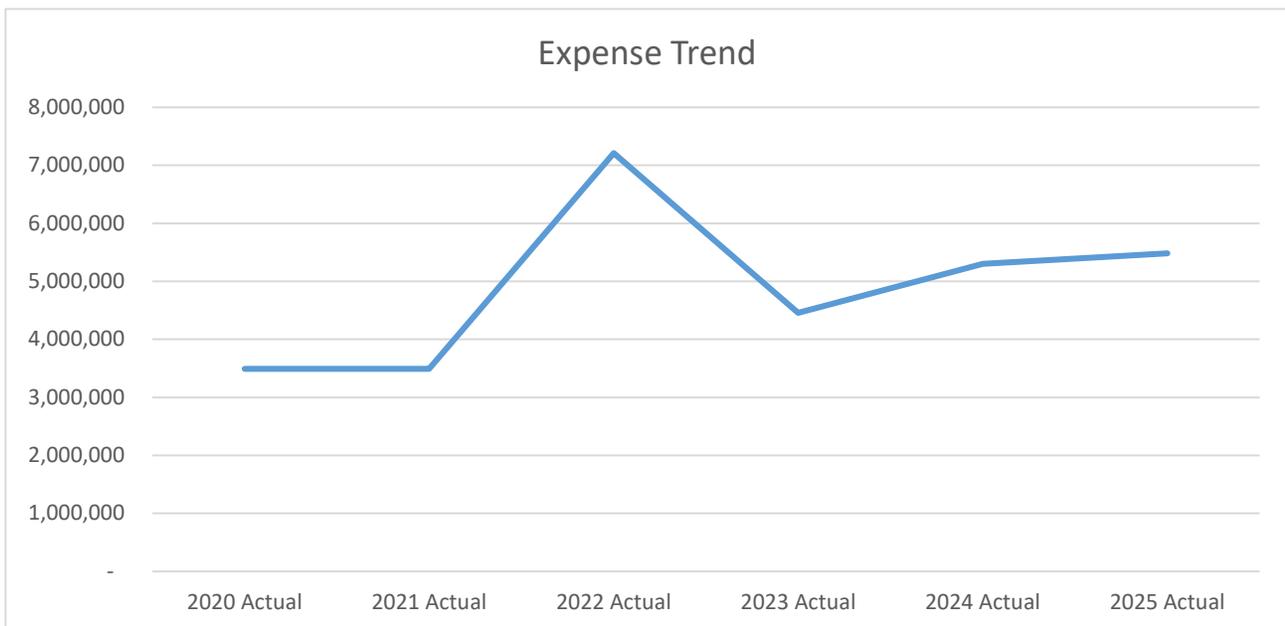
**CURRENT EXPENSE/GENERAL FUND
EXPENSES BY OBJECT CODE DETAIL
AS OF 02/28/2025 (16.7%)**

	Budget	Actual	% of Budget	% of Total Actual
Salaries/Wages	11,200,655	1,728,420	15%	31.52%
Salaries /Wages- Overtime	347,308	63,197	18%	1.15%
Benefits	4,433,107	723,609	16%	13.20%
Operating Supplies/Materials	685,960	78,993	12%	1.44%
Fuel	215,080	18,306	9%	0.33%
Items Purchased for Inventory or Resale	17,880	2,318	13%	0.04%
Small Tools & Equipment	310,150	51,479	17%	0.94%
Services/Professional Services	5,261,512	880,081	17%	16.05%
Communications	252,595	33,028	13%	0.60%
Travel	151,350	8,565	6%	0.16%
Advertising	33,640	13,677	41%	0.25%
Rentals & Leases	370,040	70,227	19%	1.28%
Insurance/Bonds	2,040,225	1,697,154	83%	30.95%
Public Utilities	368,185	65,875	18%	1.20%
Repairs & Maintenance	266,500	19,559	7%	0.36%
Miscellaneous	9,300	44	0%	0.00%
Intergovernmental Services/Payments	600	-	0%	0.00%
Interfund Transfers	-	-	0%	0.00%
Intrafund Transfers	1,389,399	-		0.00%
Interfund Loan	-	-	0%	0.00%
Capital Outlay	555,000	28,193	5%	0.51%
Prior Period Adjustments	-	828	0%	0.02%
Intrafund Payments	200	-	0%	0.00%
Ending Fund Balance	10,800,557	-	0%	0.00%
Current Expense Expenditure Totals	38,709,243	5,483,553	14%	100.00%
Current Expense Less End. Fund Bal.	27,908,686	5,483,553	20%	

Current Expense

Expense Trend as of 02/28/2025

	2020	2021	2022	2023	2024	2025
	Actual	Actual	Actual	Actual	Actual	Actual
Salaries/Wages	1,159,669	1,159,276	1,229,156	1,395,925	1,524,684	1,728,420
Salaries /Wages- OT	25,676	36,122	39,136	36,811	36,687	63,197
Benefits	460,650	465,597	483,594	573,950	625,686	723,609
Operating Sup./Mat.	62,115	37,622	58,666	104,418	105,970	78,993
Fuel	12,091	12,130	15,379	18,448	18,910	18,306
Items for Inv. or Resale	3,121	2,185	1,049	2,313	2,191	2,318
Small Tools & Equip.	26,904	37,676	11,146	43,477	109,534	51,479
Services/Prof. Srv.	406,216	688,895	695,739	587,854	1,178,522	880,081
Communications	17,149	16,617	34,890	18,604	32,252	33,028
Travel	6,464	879	2,858	2,254	7,224	8,565
Advertising	1,965	5,041	3,384	3,999	4,871	13,677
Rentals & Leases	345	304	29,501	42,150	50,600	70,227
Insurance/Bonds	623,981	699,595	848,243	1,011,653	1,496,073	1,697,154
Public Utilities	40,083	40,775	47,071	57,733	61,605	65,875
Repairs & Maint.	23,957	19,848	20,284	70,822	14,360	19,559
Miscellaneous	25	150	89,945	2,891	53	44
Intergov. Services	17,758	-	-	-	-	-
Interfund Transfers	603,889	270,000	100,000	-	-	-
Intrafund Transfers	-	-	3,497,973	485,000	10,000	-
Interfund Loan	-	-	-	-	-	-
Capital Outlay	-	-	2,603	-	20,177	28,193
Prior Period Adj.	-	(136)	-	-	-	828
Intrafund Payments	-	-	-	-	-	-
Current Expense Totals	3,492,058	3,492,576	7,210,617	4,458,302	5,299,399	5,483,553



**CURRENT EXPENSE/GENERAL FUND
SALARIES AND BENEFITS BY DEPARTMENT
AS OF 02/28/2025 (16.7%)**

	Budget	Actual	% of Budget
009 - Commissioners	511,575	80,821	16%
010 - General Government	95,742	13,997	15%
012 - Admin Services	552,650	81,971	15%
013- Human Resources	397,805	64,051	16%
020 - Superior Court	230,165	44,438	19%
030- District Court	968,795	152,257	16%
031-Probation	392,603	60,109	15%
040- Clerk	426,035	68,556	16%
050 - Treasurer	569,862	72,574	13%
060 - Auditor	862,750	118,729	14%
080 - Assessor	611,222	92,291	15%
100 - Prosecuting Attorney	1,191,700	186,222	16%
120 - Facilities Management	409,778	69,490	17%
140 - Sheriff	4,599,700	766,989	17%
170 - Juvenile Services	529,767	88,488	17%
200 - Weed Control	107,086	17,259	16%
220 - Coroner	289,030	42,293	15%
240 - County Extension	99,966	17,121	17%
260 - Emergency Management	258,900	43,369	17%
280 - Public Health	1,474,247	229,780	16%
300 - Fair	421,150	60,425	14%
310- Parks and Recreation	443,857	52,822	12%
320 - Information Technology	536,685	91,174	17%
Current Expense Expenditure Totals	15,981,070	2,515,226	16%

**NON-CURRENT EXPENSE
SALARIES AND BENEFITS BY FUND
AS OF 02/28/2025 (16.7%)**

	Budget	Actual	% of Budget
102 - Building and Development	151,450	24,509	16%
103 - Countywide Planning	272,900	44,387	16%
104 - Developmental Services	168,414	33,581	20%
108-Veterans Relief	38,444	7,104	18%
110 - County Road	6,384,100	890,518	14%
117 - Boating Safety	67,000	180	0%
122 - Sheriff K-9 Unit	1,000	-	0%
123 - Paths and Trails	58,660	8,010	14%
126 - Treasurer M&O	5,150	-	0%
127 - Quad-City Task Force	85,700	14,976	17%
128 - Crime Victims/Witness	176,875	33,205	19%
132-Auditor's Document Preservation	-	-	0%
134 - Elections Reserve	40,649	7,074	17%
135 - Prosecutor STOP Grant	16,277	2,169	13%
138 - Federal Equitable Sharing	5,000	-	0%
143 - Trial Court Improvement	5,535	-	0%
144 - Emergency Communication	531,350	60,797	11%
146-ARPA	38,830	7,104	18%
400 - Solid Waste	1,359,750	164,196	12%
410 - Solid Waste Reserve	22,500	-	0%
501 - Equipment Rental & Revolving	1,241,300	145,763	12%
511 - Unemployment Insurance	15,000	3,758	25%
Non-CE Expenditure Totals	10,685,884	1,447,331	14%

Cash & Investment Trends - February					
	February 2025	February 2024	February 2023	February 2022	February 2021
001 Current Expense	11,360,113	11,743,032	10,499,030	8,886,583	10,415,136
102 Building & Development	75,382	50,923	64,441	85,929	131,615
103 CW Planning	58,791	52,658	155,387	71,495	116,485
110 County Road	5,532,629	6,309,872	5,983,162	5,145,684	4,230,851
112 Public Facilities	2,202,670	2,655,807	1,821,347	1,459,513	4,207,345
133 Commissioners Special Revenue	285,064	285,064	285,064	342,608	500,000
144 Emergency Communications	2,578,594	2,248,131	1,467,496	1,026,137	766,963
146 American Rescue Plan Act	945,716	1,658,718	1,934,199	997,448	-
100 Special Revenue Other	4,751,615	4,458,222	4,163,189	3,826,951	3,458,121
200 Debt Service	91	1	1	166,891	195,812
300 Capital Projects	1,577,786	1,457,571	1,346,804	3,298,439	1,826,018
400 Solid Waste	2,048,106	1,840,217	3,791,920	3,531,731	2,758,599
410 Solid Waste Reserve	2,618,608	2,424,667	2,192,984	2,037,143	1,876,675
501 ER&R	1,620,856	2,492,237	2,281,876	2,457,162	2,246,515
511 Unemployment	136,045	139,804	152,181	153,287	159,225
515 IT - dissolved 2019	-	-	-	-	-
TOTAL	35,792,066	37,816,924	36,139,081	33,487,001	32,889,360

Current Expense Financial Trends

