

WHITMAN COUNTY MONTHLY FINANCIAL REPORT

January 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 01/31/2025 (8.3%)								
	<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	47,309	476,816	9.03%
General Government	2,642,749	183,443	2,459,306	6.94%	5,541,641	1,802,003	3,739,638	32.52%
Administrative Services	1,182,450	123,961	1,058,489	10.48%	1,234,850	45,437	1,189,413	3.68%
Human Resources	-	-	-	0.00%	405,005	63,635	341,370	15.71%
Superior Court	38,400	4,915	33,485	12.80%	355,865	38,767	317,098	10.89%
District Court	814,500	56,250	758,250	6.91%	1,049,795	81,038	968,757	7.72%
Probation	266,000	7,981	258,019	3.00%	479,103	32,368	446,735	6.76%
Clerk	132,748	6,169	126,579	4.65%	455,035	43,340	411,695	9.52%
Treasurer	13,558,723	501,522	13,057,201	3.70%	631,112	37,668	593,444	5.97%
Auditor	912,500	65,433	847,067	7.17%	1,122,362	96,571	1,025,791	8.60%
Assessor	-	-	-	-	642,822	48,889	593,933	7.61%
Prosecuting Attorney	121,131	9,961	111,170	8.22%	1,254,830	97,787	1,157,043	7.79%
Facilities Management	-	-	-	0.00%	914,178	81,264	832,914	8.89%
Sheriff	658,000	39,161	618,839	5.95%	5,823,000	430,955	5,392,045	7.40%
Juvenile	150,193	14,181	136,012	9.44%	801,127	63,136	737,991	7.88%
Weed		-	-	0.00%	127,196	9,278	117,918	7.29%
Coroner	13,200	-	13,200	0.00%	402,730	30,563	372,167	7.59%
Extension	1,400	166	1,234	11.86%	191,171	11,183	179,988	5.85%
Emergency Management	133,000	13,624	119,376	10.24%	447,900	23,607	424,293	5.27%
Health	2,789,320	224,123	2,565,197	8.04%	2,761,597	216,867	2,544,730	7.85%
Fair	290,900	5,957	284,943	2.05%	741,350	37,660	703,690	5.08%
Parks & Rec	20,000	380	19,620	1.90%	571,857	29,030	542,827	5.08%
IT	-	-	-	0.00%	1,430,035	79,151	834,517	5.53%
Ending Fund Balance	-	-	-	0.00%	10,800,557	-	10,800,557	0.00%
TOTALS	38,709,243	1,257,227	37,452,016	3.25%	38,709,243	3,448,332	35,260,911	8.91%
TOTALS w/o Budget Balance	23,725,214	19,352,780	37,452,016	5%	27,908,686	3,448,332	24,460,354	12.36%

**CURRENT EXPENSE & COUNTY-WIDE
CASH AND DEBT
AS OF 01/31/2025**

CASH/INVESTMENTS

Current Expense/General Fund

	January 2025	January 2024	January 2023	January 2022	January 2021
Cash	8,643,423	9,039,512	9,302,422	9,555,686	8,050,344
Reserve (Investment)	3,484,029	2,819,029	2,819,029	2,819,029	2,819,029
Total Current Expense Cash & Investments	12,127,452	11,858,541	12,121,451	12,374,715	10,869,373

County-Wide

	January 2025	January 2024	January 2023	January 2022	January 2021
Cash	24,921,663	26,260,028	29,536,818	30,264,709	26,799,253
Investments	11,981,653	11,507,631	8,279,175	7,751,738	7,125,453
Total County-Wide Cash & Investments	36,903,316	37,767,659	37,815,993	38,016,447	33,924,706

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
Holman Capital

Revenue Obligations

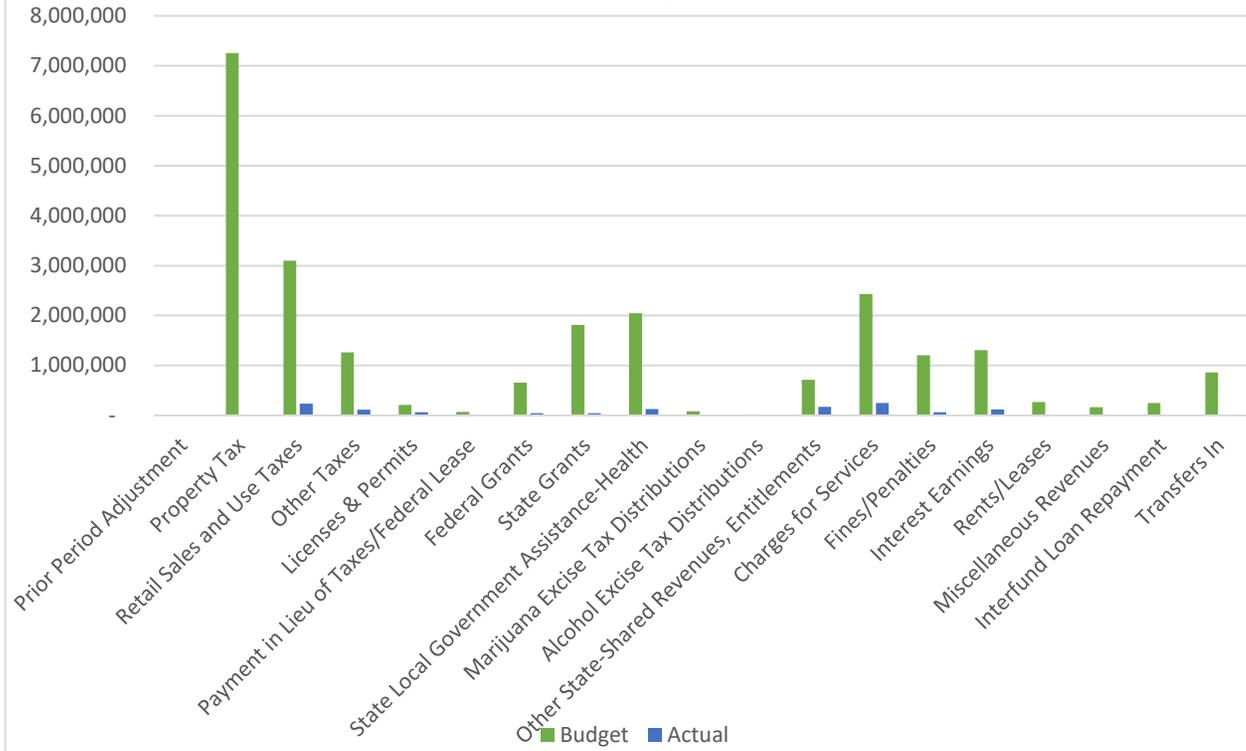
Compensated Balances-County-Wide \$ 1,116,301 as of 01/31/2025
Landfill Closure and Post Closure \$ 1,986,323
Emergency Comm Capital Lease \$ 200,566 7/20/2025

Total County-Wide Debt \$ **4,524,521**

**CURRENT EXPENSE/GENERAL FUND
REVENUES BY CATEGORY
AS OF 01/31/2025 (8.3%)**

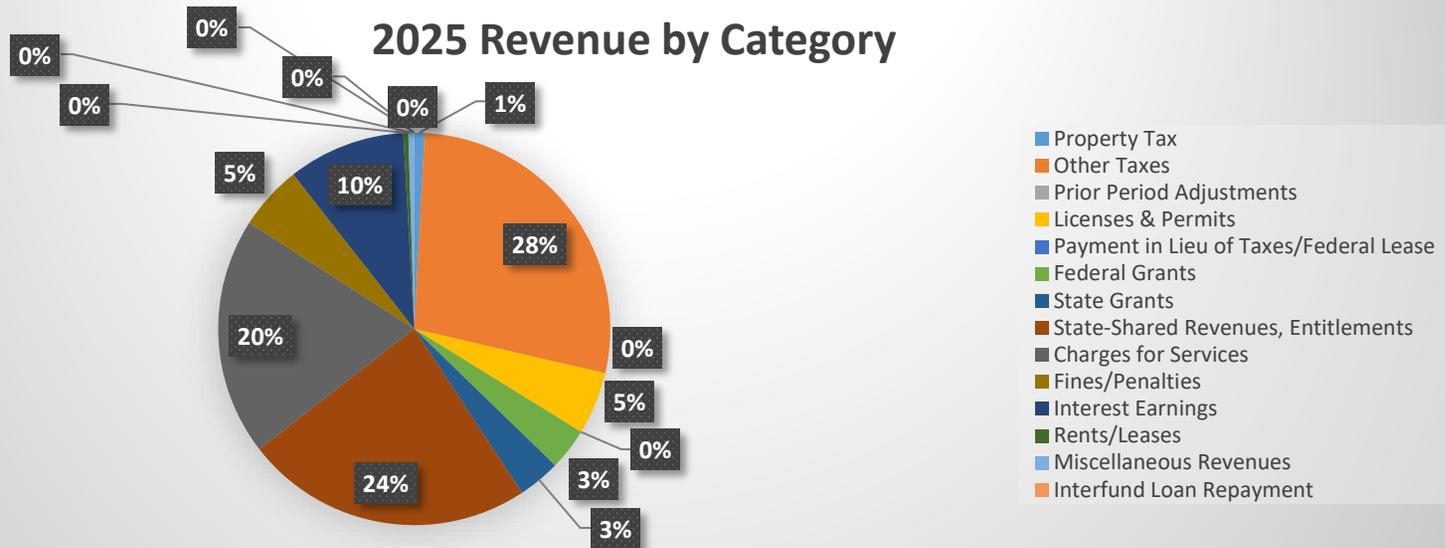
Revenue	Budget	Actual	% received
Beginning Fund Balance	14,984,029	-	0.00%
Prior Period Adjustment	-	-	0.00%
Property Tax	7,255,848	10,582	0.15%
Retail Sales and Use Taxes	3,100,000	237,515	7.66%
Other Taxes	1,265,000	111,886	8.84%
Licenses & Permits	212,400	65,014	30.61%
Payment in Lieu of Taxes/Federal Lease	72,025	-	0.00%
Federal Grants	655,285	43,265	6.60%
State Grants	1,811,824	43,923	2.42%
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	170,170	23.73%
Charges for Services	2,430,450	246,330	10.14%
Fines/Penalties	1,206,900	66,986	5.55%
Interest Earnings	1,306,351	121,780	9.32%
Rents/Leases	266,000	5,159	1.94%
Miscellaneous Revenues	166,150	6,028	3.63%
Interfund Loan Repayment	251,000	-	0.00%
Transfers In	862,398	-	0.00%
Insurance Recoveries	-	-	-
Total CE/General Fund Revenue	38,709,243	1,257,227	3.25%
TOTALS LESS BEG. FUND BALANCE	23,725,214	1,257,227	5%

2024 REVENUE - Budget to Actual



**CURRENT EXPENSE/GENERAL FUND
REVENUES BY CATEGORY
AS OF 01/31/2025 (8.3%)**

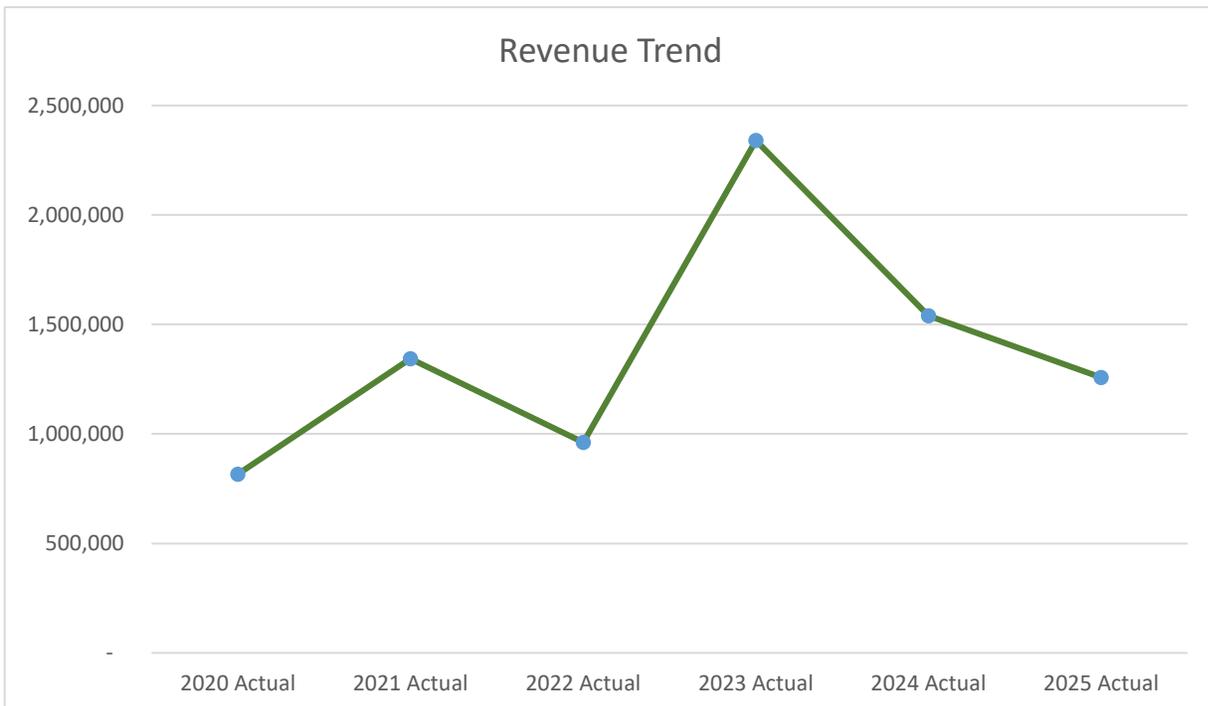
	2025 Actual	2024 Actual	2025 % of 2025 Total	2025 vs 2024 Difference
Property Tax	10,582	10,648	0.84%	(66)
Other Taxes	349,401	380,006	27.79%	(30,605)
Prior Period Adjustments	-	-	0.00%	-
Licenses & Permits	65,014	7,223	5.17%	57,791
Payment in Lieu of Taxes/Federal Lease	-	-	0.00%	-
Federal Grants	43,265	181,039	3.44%	(137,774)
State Grants	43,923	133,721	3.49%	(89,798)
State-Shared Revenues, Entitlements	298,758	241,219	23.76%	57,539
Charges for Services	246,330	266,937	19.59%	(20,607)
Fines/Penalties	66,986	84,072	5.33%	(17,086)
Interest Earnings	121,780	197,004	9.69%	(75,224)
Rents/Leases	5,159	20,891	0.41%	(15,732)
Miscellaneous Revenues	6,028	16,789	0.48%	(10,761)
Interfund Loan Repayment	-	-	0.00%	-
Transfers In	-	(219)	0.00%	219
Insurance Recoveries	-	-	0.00%	-
Total CE/General Fund Revenue	1,257,227	1,539,329	100.00%	(282,102)



Current Expense

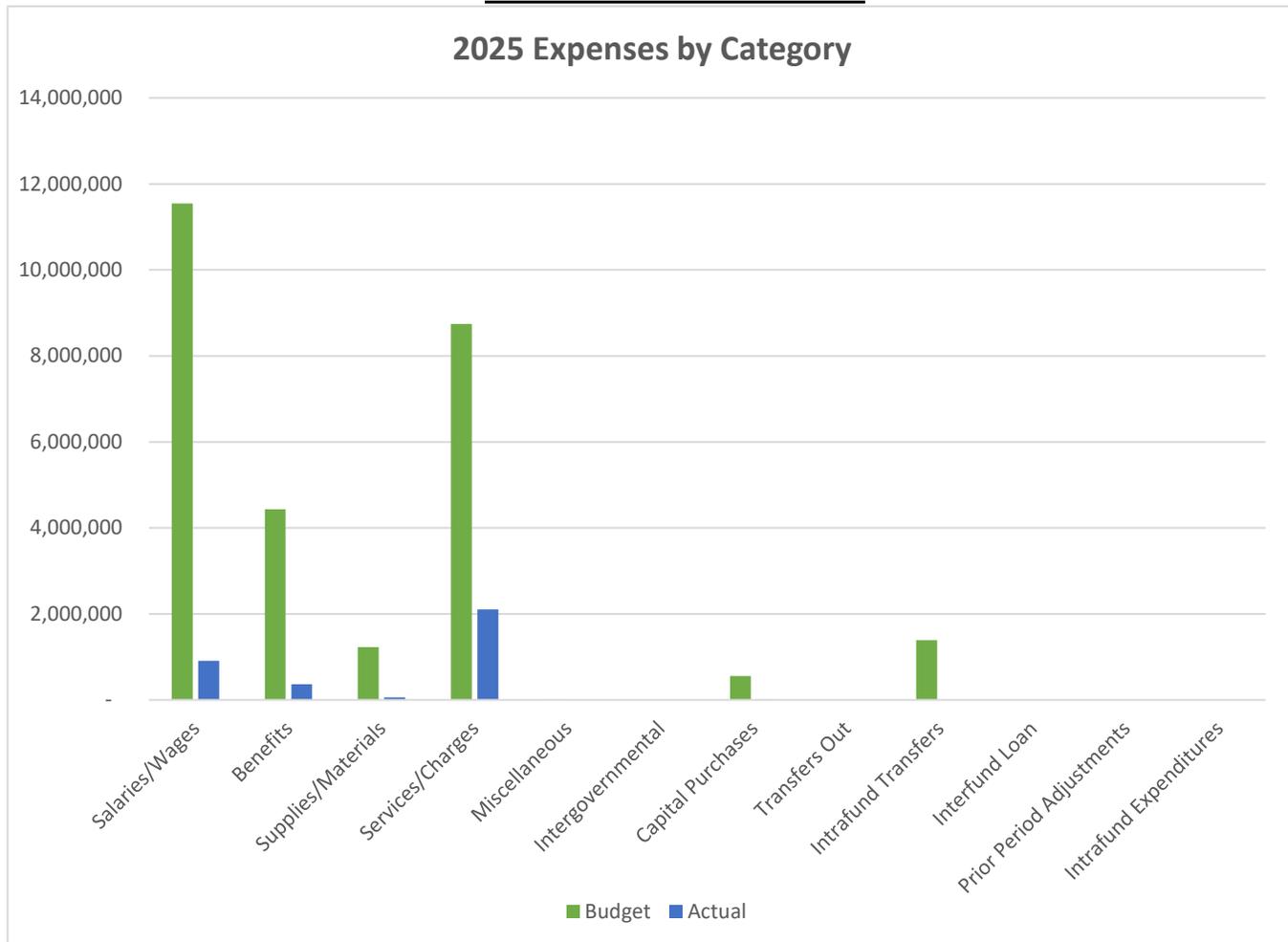
Revenue Trend as of 01/31/25

	2020	2021	2022	2023	2024	2025
	Actual	Actual	Actual	Actual	Actual	Actual
Prior Period Adjust	-	34	-	-	-	-
Property Tax	15,812	18,362	23,970	52,462	10,648	10,582
Retail Sales and U	185,529	187,715	221,705	265,967	262,079	237,515
Other Taxes	99,045	81,006	96,638	110,784	117,927	111,886
Licenses & Permit	51,040	43,304	40,409	15,031	7,223	65,014
Payment in Lieu o	-	-	-	52,116	-	-
Federal Grants	24,045	251,655	111,404	270,835	181,039	43,265
State Grants	32,293	161,848	28,230	278,746	133,721	43,923
State Local Gover	105,177	144,678	-	615,678	94,678	124,678
Marijuana Excise	-	-	-	-	-	-
Alcohol Excise Tax	3,514	4,533	4,247	4,239	4,106	3,910
Other State-Share	125,853	127,207	119,703	130,424	142,435	170,170
Charges for Servic	54,896	146,250	202,380	280,071	266,937	246,330
Fines/Penalties	82,627	81,955	64,955	58,914	84,072	66,986
Interest Earnings	65,262	92,912	7,542	157,511	197,004	121,780
Rents/Leases	2,531	1,237	10,318	4,882	20,891	5,159
Miscellaneous Re	14,662	260	30,043	42,386	16,789	6,028
Interfund Loan Re	-	-	-	-	-	-
Transfers In	(45,709)	-	-	-	(219)	-
Insurance Recove	-	-	-	-	-	-
Total General Fur	816,577	1,342,956	961,544	2,340,046	1,539,329	1,257,227



**CURRENT EXPENSE/GENERAL FUND
EXPENSES BY CATEGORY
AS OF 01/31/2025 (8.3%)**

Expenses	Budget	Actual	% spent
Salaries/Wages	11,547,963	907,389	7.86%
Benefits	4,433,107	363,283	8.19%
Supplies/Materials	1,229,070	61,398	5.00%
Services/Charges	8,744,047	2,104,696	24.07%
Miscellaneous	9,300	40	0.43%
Intergovernmental	600	-	0.00%
Capital Purchases	555,000	10,698	1.93%
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	3,448,332	8.91%
TOTAL less End. Fund Balance	27,908,686	3,448,332	12.36%

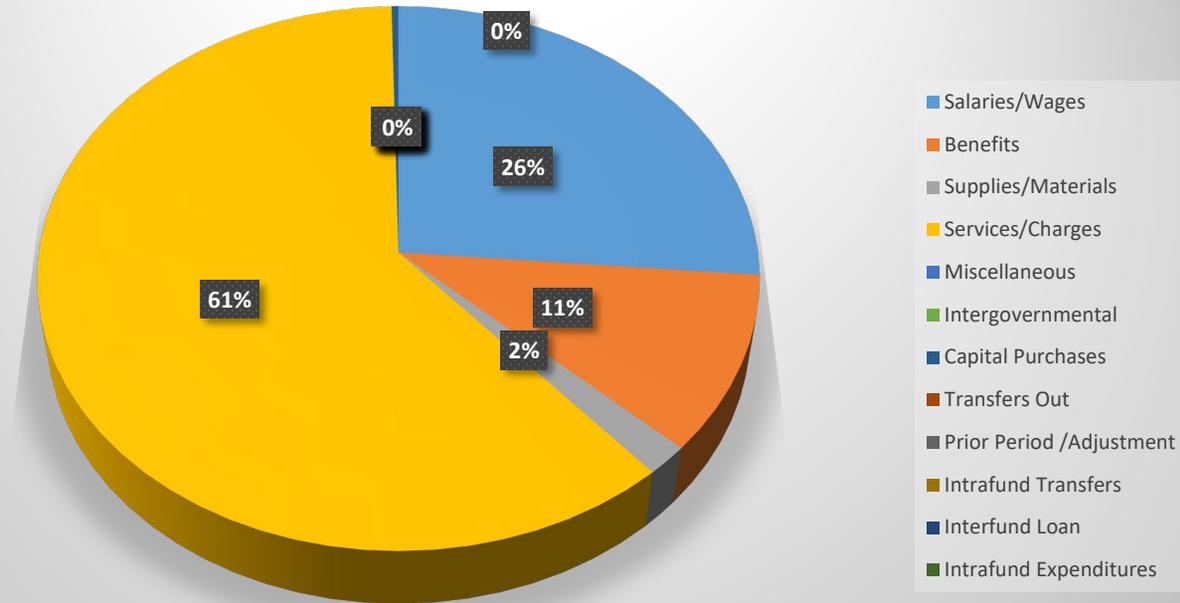


CURRENT EXPENSE/GENERAL FUND

EXPENSES BY OBJECT CODE AS OF 01/31/2025 (8.3%)

Expenses	2025 Actual	2024 Actual	2025 % of 2025 Total	2025 vs 2024 Difference	2025 vs 2024 % increase/decrease
Salaries/Wages	907,389	766,075	26.31%	141,314	18%
Benefits	363,283	287,852	10.54%	75,431	26%
Supplies/Materials	61,398	123,271	1.78%	(61,873)	-50%
Services/Charges	2,104,696	2,111,841	61.04%	(7,145)	0%
Miscellaneous	40	16	0.00%	24	147%
Intergovernmental	-	-	0.00%	-	0%
Capital Purchases	10,698	-	0.31%	10,698	0%
Transfers Out	-	-	0.00%	-	0%
Prior Period /Adjustment	828	-	0.02%	828	0%
Intrafund Transfers	-	-	0.00%	-	0%
Interfund Loan	-	-	0.00%	-	0%
Intrafund Expenditures	-	-	0.00%	-	0%
Total CE/General Fund Expenses	3,448,332	3,289,055	100%	159,277	5%

2025 Expenses by Object Code

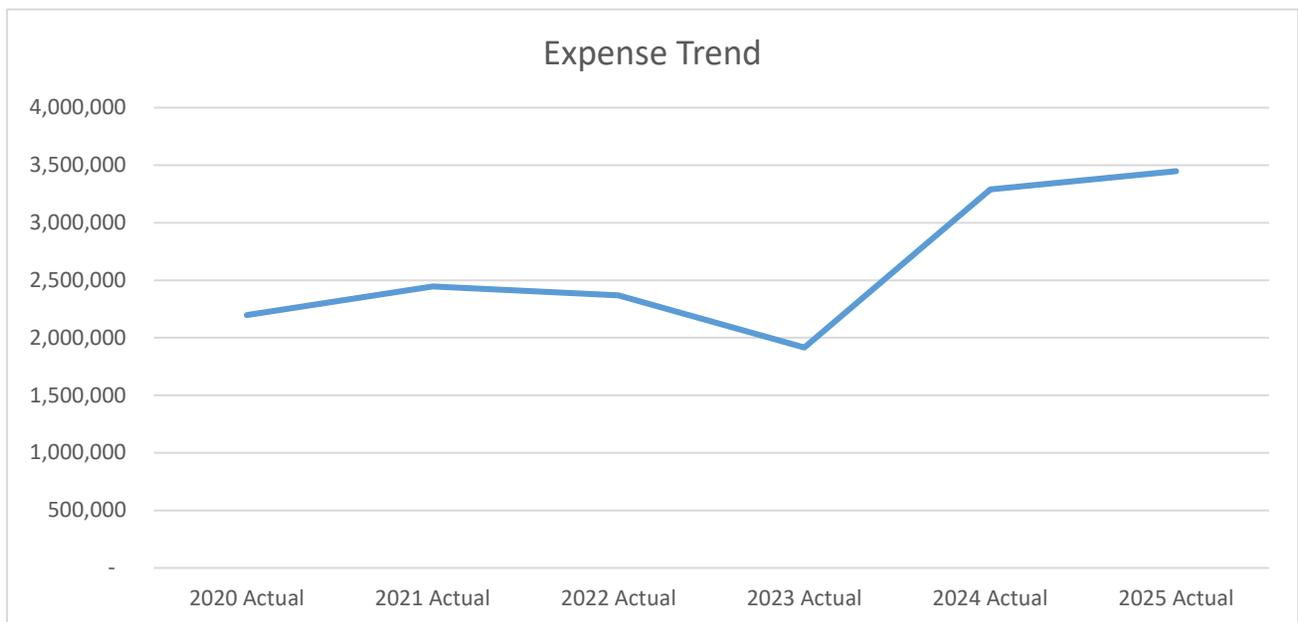


**CURRENT EXPENSE/GENERAL FUND
EXPENSES BY OBJECT CODE DETAIL
AS OF 01/31/2025 (8.3%)**

	Budget	Actual	% of Budget	% of Total Actual
Salaries/Wages	11,200,655	874,679	8%	25.37%
Salaries /Wages- Overtime	347,308	32,711	9%	0.95%
Benefits	4,433,107	363,283	8%	10.54%
Operating Supplies/Materials	685,960	44,066	6%	1.28%
Fuel	215,080	8,850	4%	0.26%
Items Purchased for Inventory or Resale	17,880	1,078	6%	0.03%
Small Tools & Equipment	310,150	7,404	2%	0.21%
Services/Professional Services	5,261,512	349,548	7%	10.14%
Communications	252,595	17,984	7%	0.52%
Travel	151,350	4,986	3%	0.14%
Advertising	33,640	11,664	35%	0.34%
Rentals & Leases	370,040	17	0%	0.00%
Insurance/Bonds	2,040,225	1,677,486	82%	48.65%
Public Utilities	368,185	30,671	8%	0.89%
Repairs & Maintenance	266,500	12,340	5%	0.36%
Miscellaneous	9,300	40	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	10,698	2%	0.31%
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	3,448,333	9%	100.00%
Current Expense Less End. Fund Bal.	27,908,686	3,448,333	12%	

Current Expense Expense Trend as of 01/31/2025

	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual
Salaries/Wages	575,976	581,421	602,859	669,822	750,315	874,679
Salaries /Wages- OT	14,113	19,934	20,964	19,637	15,760	32,711
Benefits	227,162	231,932	234,610	277,431	287,852	363,283
Operating Sup./Mat.	36,109	17,024	19,601	61,334	39,020	44,066
Fuel	4,977	5,907	6,544	8,699	9,654	8,850
Items for Inv. or Resale	2,307	2,077	1,015	1,215	1,057	1,078
Small Tools & Equip.	16,044	16,130	4,085	31,917	73,540	7,404
Services/Prof. Srv.	126,618	563,752	415,219	280,106	559,802	349,548
Communications	8,078	10,423	16,690	11,149	11,306	17,984
Travel	2,208	785	1,575	927	4,313	4,986
Advertising	1,150	1,698	918	526	973	11,664
Rentals & Leases	345	50	17,956	50	-	17
Insurance/Bonds	622,819	699,595	847,761	2,008	1,496,074	1,677,486
Public Utilities	20,348	20,698	19,245	30,044	28,993	30,671
Repairs & Maint.	5,828	5,731	6,483	33,978	10,380	12,340
Miscellaneous	2	79	51,994	1,705	16	40
Intergov. Services	11,295	-	-	-	-	-
Interfund Transfers	521,889	270,000	100,000	-	-	-
Intrafund Transfers	-	-	-	485,000	-	-
Interfund Loan	-	-	-	-	-	-
Capital Outlay	-	-	2,603	-	-	10,698
Prior Period Adj.	-	(136)	-	-	-	828
Intrafund Payments	-	-	-	-	-	-
Current Expense Totals	2,197,268	2,447,100	2,370,122	1,915,548	3,289,055	3,448,333



**CURRENT EXPENSE/GENERAL FUND
SALARIES AND BENEFITS BY DEPARTMENT
AS OF 01/31/2025 (8.3%)**

	Budget	Actual	% of Budget
009 - Commissioners	511,575	45,675	9%
010 - General Government	95,742	10,586	11%
012 - Admin Services	552,650	40,999	7%
013- Human Resources	397,805	31,305	8%
020 - Superior Court	230,165	24,679	11%
030- District Court	968,795	77,180	8%
031-Probation	392,603	28,599	7%
040- Clerk	426,035	34,177	8%
050 - Treasurer	569,862	37,241	7%
060 - Auditor	862,750	61,658	7%
080 - Assessor	611,222	48,889	8%
100 - Prosecuting Attorney	1,191,700	95,118	8%
120 - Facilities Management	409,778	34,618	8%
140 - Sheriff	4,599,700	383,813	8%
170 - Juvenile Services	529,767	43,920	8%
200 - Weed Control	107,086	8,984	8%
220 - Coroner	289,030	20,211	7%
240 - County Extension	99,966	8,586	9%
260 - Emergency Management	258,900	21,790	8%
280 - Public Health	1,474,247	110,696	8%
300 - Fair	421,150	31,236	7%
310- Parks and Recreation	443,857	24,418	6%
320 - Information Technology	536,685	46,294	9%
Current Expense Expenditure Totals	15,981,070	1,270,672	8%

**NON-CURRENT EXPENSE
SALARIES AND BENEFITS BY FUND
AS OF 01/31/2025 (8.3%)**

	Budget	Actual	% of Budget
102 - Building and Development	151,450	12,322	8%
103 - Countywide Planning	272,900	22,127	8%
104 - Developmental Services	168,414	16,125	10%
108-Veterans Relief	38,444	3,716	10%
110 - County Road	6,384,100	443,404	7%
117 - Boating Safety	67,000	-	0%
122 - Sheriff K-9 Unit	1,000	-	0%
123 - Paths and Trails	58,660	4,029	7%
126 - Treasurer M&O	5,150	-	0%
127 - Quad-City Task Force	85,700	7,403	9%
128 - Crime Victims/Witness	176,875	18,254	10%
132-Auditor's Document Preservation	-	-	0%
134 - Elections Reserve	40,649	3,544	9%
135 - Prosecutor STOP Grant	16,277	684	4%
138 - Federal Equitable Sharing	5,000	-	0%
143 - Trial Court Improvement	5,535	-	0%
144 - Emergency Communication	531,350	29,437	6%
146-ARPA	38,830	3,717	10%
400 - Solid Waste	1,359,750	85,595	6%
410 - Solid Waste Reserve	22,500	-	0%
501 - Equipment Rental & Revolving	1,241,300	72,965	6%
511 - Unemployment Insurance	15,000	3,759	25%
Non-CE Expenditure Totals	10,685,884	727,081	7%

Cash & Investment Trends - January					
	January 2025	January 2024	January 2023	January 2022	January 2021
001 Current Expense	12,127,452	11,858,541	12,121,451	12,374,715	10,869,373
102 Building & Development	83,418	57,618	71,887	92,487	137,199
103 CW Planning	79,426	60,191	172,803	86,938	139,311
110 County Road	5,537,160	6,156,684	6,056,497	5,084,979	4,168,290
112 Public Facilities	2,109,786	2,559,676	1,733,659	1,631,037	4,179,569
133 Commissioners Special Revenue	285,064	285,064	285,064	342,608	500,000
144 Emergency Communications	2,509,905	2,082,410	1,323,626	974,998	692,429
146 American Rescue Plan Act	951,610	1,688,500	1,936,222	3,774,122	-
100 Special Revenue Other	4,801,068	4,479,413	4,129,289	3,744,441	3,406,187
200 Debt Service	91	1	1	28,918	195,812
300 Capital Projects	1,556,781	1,465,286	1,344,813	1,026,140	1,825,018
400 Solid Waste	1,962,780	1,795,683	3,896,086	3,616,485	3,005,772
410 Solid Waste Reserve	2,600,043	2,411,382	2,173,938	2,029,444	1,866,472
501 ER&R	2,162,687	2,721,258	2,418,475	3,055,667	2,774,248
511 Unemployment	136,045	145,952	152,182	153,468	165,026
515 IT - dissolved 2019	-	-	-		-
TOTAL	36,903,316	37,767,659	37,815,993	38,016,447	33,924,706

Current Expense Financial Trends

