

WHITMAN COUNTY MONTHLY FINANCIAL REPORT

March 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 03/31/2025 (25%)								
	<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	-	(149,363)		0.00%		828		
BoCC	-	-	-	0.00%	524,125	112,269	411,856	21.42%
General Government	2,642,749	252,842	2,389,907	9.57%	5,541,641	2,381,715	3,159,926	42.98%
Administrative Services	1,182,450	158,700	1,023,750	13.42%	1,234,850	164,766	1,070,084	13.34%
Human Resources	-	-	-	0.00%	405,005	126,717	278,288	31.29%
Superior Court	38,400	11,848	26,552	30.85%	355,865	123,767	232,098	34.78%
District Court	814,500	187,248	627,252	22.99%	1,049,795	236,594	813,201	22.54%
Probation	266,000	65,183	200,817	24.50%	479,103	105,384	373,719	22.00%
Clerk	132,748	26,976	105,772	20.32%	455,035	125,213	329,822	27.52%
Treasurer	13,558,723	2,593,607	10,965,116	19.13%	631,112	126,352	504,760	20.02%
Auditor	912,500	335,757	576,743	36.80%	1,122,362	256,887	865,475	22.89%
Assessor	-	-	-	-	642,822	139,764	503,058	21.74%
Prosecuting Attorney	121,131	29,183	91,948	24.09%	1,254,830	299,351	955,479	23.86%
Facilities Management	-	626	(626)	0.00%	914,178	227,144	687,034	24.85%
Sheriff	658,000	169,152	488,848	25.71%	5,823,000	1,343,396	4,479,604	23.07%
Juvenile	150,193	41,442	108,751	27.59%	801,127	189,970	611,157	23.71%
Weed	-	-	-	0.00%	127,196	29,471	97,725	23.17%
Coroner	13,200	9,292	3,908	70.39%	402,730	85,605	317,125	21.26%
Extension	1,400	297	1,103	21.21%	191,171	33,619	157,553	17.59%
Emergency Management	133,000	26,657	106,343	20.04%	447,900	96,257	351,643	21.49%
Health	2,789,320	319,266	2,470,054	11.45%	2,761,597	687,359	2,074,238	24.89%
Fair	290,900	18,005	272,895	6.19%	741,350	118,660	622,690	16.01%
Parks & Rec	20,000	1,009	18,991	5.05%	571,857	99,027	472,830	17.32%
IT	-	-	-	0.00%	1,430,035	257,906	834,517	18.03%
Ending Fund Balance	-	-	-	0.00%	10,800,557	-	10,800,557	0.00%
TOTALS	38,709,243	4,097,727	34,462,153	10.59%	38,709,243	7,368,020	31,341,223	19.03%
TOTALS w/o Budget Balance	23,725,214	4,097,727	34,462,153	17%	27,908,686	7,368,020	20,540,666	26.40%

**CURRENT EXPENSE & COUNTY-WIDE
CASH AND DEBT
AS OF 03/31/2025**

CASH/INVESTMENTS

Current Expense/General Fund

	March 2025	March 2024	March 2023	March 2022	March 2021
Cash	7,563,235	8,557,607	7,682,804	6,316,282	8,699,651
Reserve (Investment)	3,484,029	3,484,029	2,819,029	2,819,029	2,819,029
Total Current Expense Cash & Investments	11,047,264	12,041,636	10,501,833	9,135,311	11,518,680

County-Wide

	March 2025	March 2024	March 2023	March 2022	March 2021
Cash	23,450,474	26,267,938	28,588,648	26,338,630	26,493,013
Investments	12,258,661	12,266,829	8,340,849	7,671,765	7,494,289
Total County-Wide Cash & Investments	35,709,135	38,534,767	36,929,497	34,010,395	33,987,302

DEBT - County-wide

Interfund loans

Borrowing Fund

Lending Fund

Emergency Communication, Principal Only	Current Expense	\$ 250,525	5/31/2025
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General Obligations

Public Service Building GO Bond, Principal Only Holman Capital		\$ 903,136	3/31/2031
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Revenue Obligations

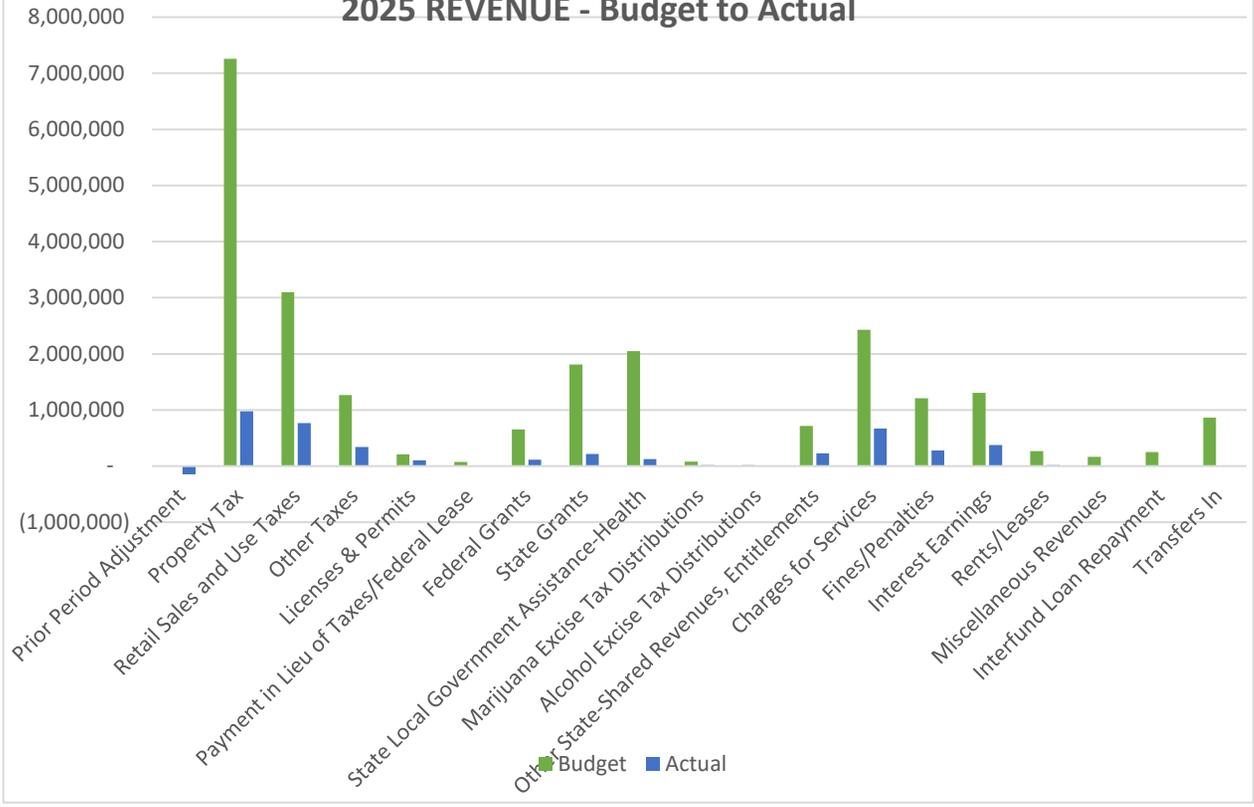
Compensated Balances-County-Wide	\$ 1,188,936	as of 03/31/2025
Landfill Closure and Post Closure	\$ 2,206,471	
Emergency Comm Capital Lease	\$ 200,566	7/20/2025

Total County-Wide Debt	\$ 4,749,634	
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**CURRENT EXPENSE/GENERAL FUND
REVENUES BY CATEGORY
AS OF 03/31/2025 (25%)**

Revenue	Budget	Actual	% received
Beginning Fund Balance	14,984,029	-	0.00%
Prior Period Adjustment	-	(149,363)	0.00%
Property Tax	7,255,848	975,801	13.45%
Retail Sales and Use Taxes	3,100,000	766,369	24.72%
Other Taxes	1,265,000	341,800	27.02%
Licenses & Permits	212,400	100,224	47.19%
Payment in Lieu of Taxes/Federal Lease	72,025	18	0.02%
Federal Grants	655,285	115,110	17.57%
State Grants	1,811,824	216,789	11.97%
State Local Government Assistance-Health	2,046,335	124,678	6.09%
Marijuana Excise Tax Distributions	80,000	20,164	25.21%
Alcohol Excise Tax Distributions	20,000	3,910	19.55%
Other State-Shared Revenues, Entitlements	717,248	226,555	31.59%
Charges for Services	2,430,450	672,805	27.68%
Fines/Penalties	1,206,900	278,328	23.06%
Interest Earnings	1,306,351	376,504	28.82%
Rents/Leases	266,000	16,240	6.11%
Miscellaneous Revenues	166,150	9,898	5.96%
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	4,097,727	10.59%
TOTALS LESS BEG. FUND BALANCE	23,725,214	4,097,727	17%

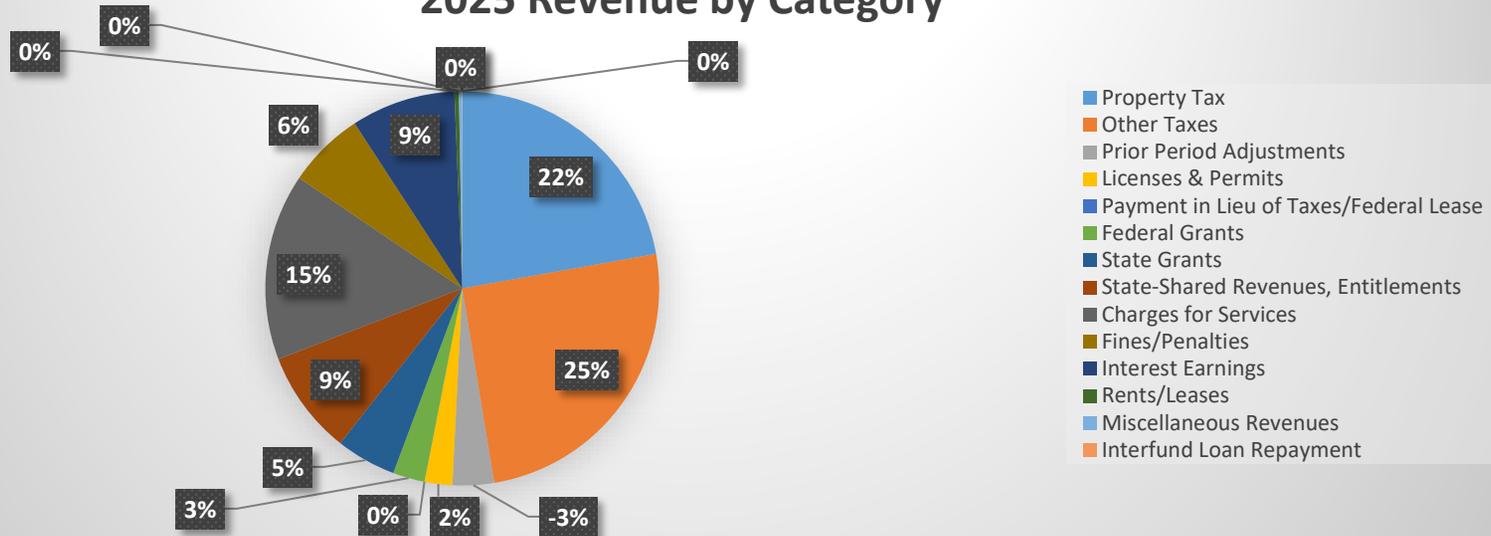
2025 REVENUE - Budget to Actual



CURRENT EXPENSE/GENERAL FUND REVENUES BY CATEGORY AS OF 03/31/2025 (25%)

	2025 Actual	2024 Actual	2025 % of 2025 Total	2025 vs 2024 Difference
Property Tax	975,801	814,467	23.81%	161,334
Other Taxes	1,108,169	1,109,131	27.04%	(962)
Prior Period Adjustments	(149,363)	-	-3.65%	(149,363)
Licenses & Permits	100,224	91,696	2.45%	8,528
Payment in Lieu of Taxes/Federal Lease	18	18	0.00%	-
Federal Grants	115,110	265,393	2.81%	(150,283)
State Grants	216,789	312,540	5.29%	(95,751)
State-Shared Revenues, Entitlements	375,306	1,212,216	9.16%	(836,910)
Charges for Services	672,805	569,596	16.42%	103,209
Fines/Penalties	278,328	276,754	6.79%	1,574
Interest Earnings	376,504	550,474	9.19%	(173,970)
Rents/Leases	16,240	62,970	0.40%	(46,730)
Miscellaneous Revenues	9,898	144,486	0.24%	(134,588)
Interfund Loan Repayment	-	-	0.00%	-
Transfers In	1,898	5,985	0.05%	(4,087)
Insurance Recoveries	-	-	0.00%	-
Total CE/General Fund Revenue	4,097,727	5,415,726	100.00%	(1,317,999)

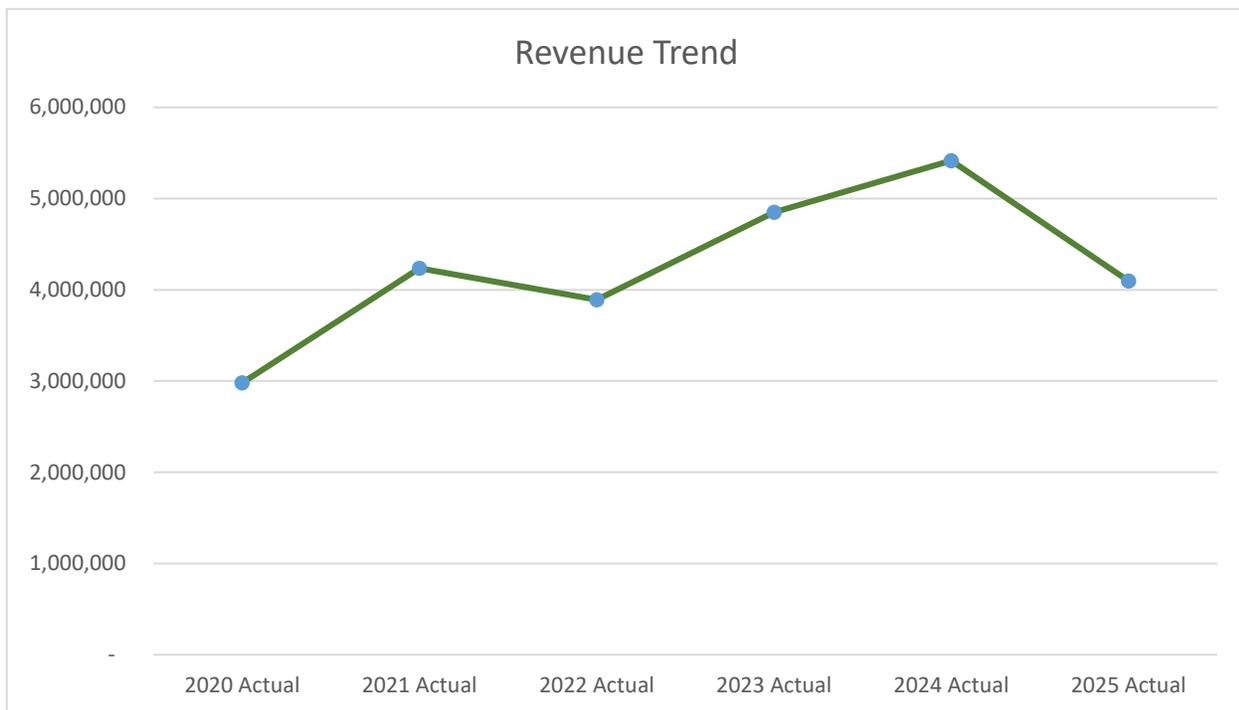
2025 Revenue by Category



Current Expense

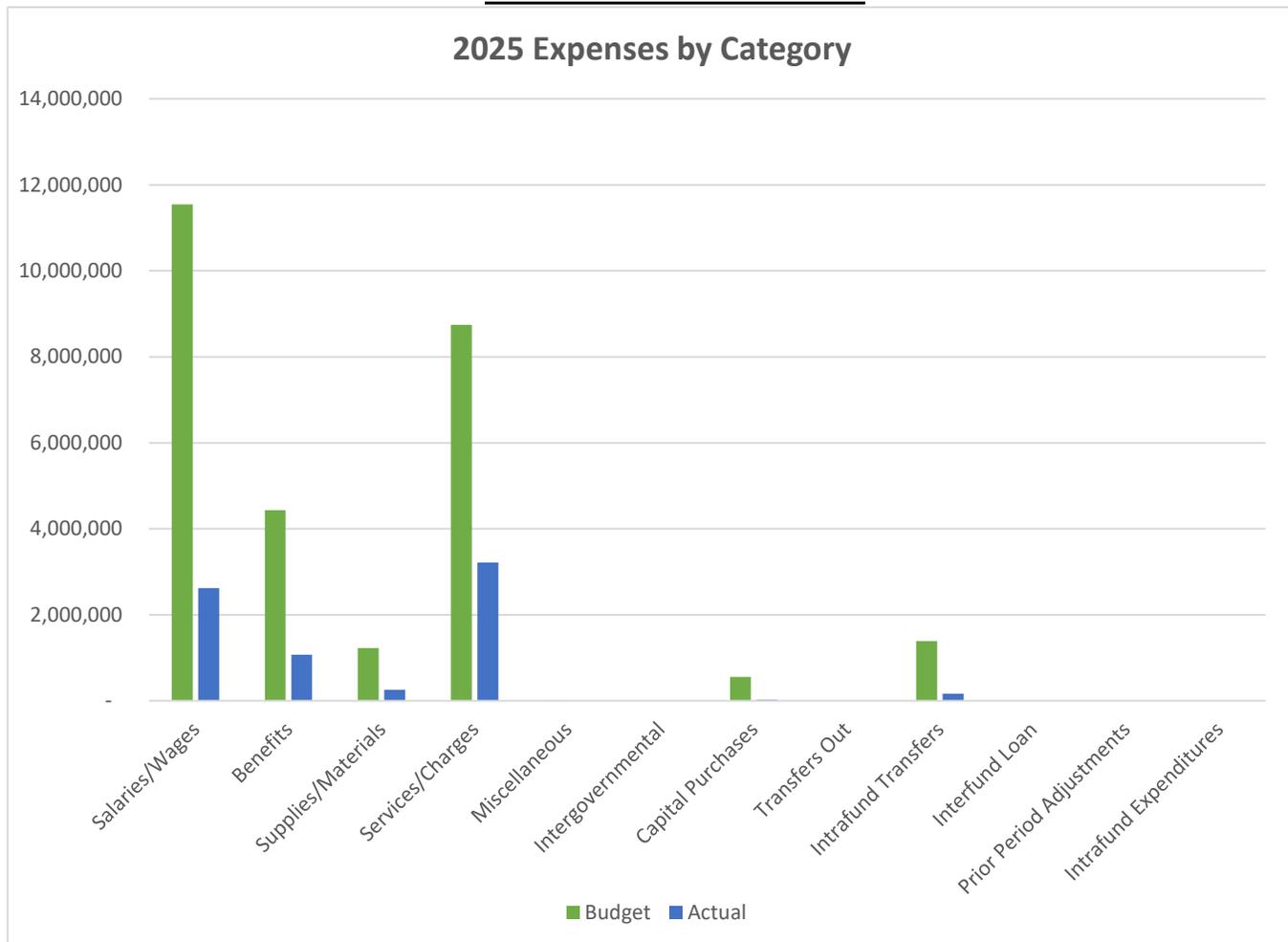
Revenue Trend as of 03/31/25

	2020	2021	2022	2023	2024	2025
	Actual	Actual	Actual	Actual	Actual	Actual
Prior Period Adjustn	-	34	-	-	-	(149,363)
Property Tax	700,098	968,042	890,435	768,043	814,467	975,801
Retail Sales and Use	566,119	560,840	661,316	758,029	756,015	766,369
Other Taxes	286,894	243,717	302,491	342,519	353,116	341,800
Licenses & Permits	86,779	77,774	72,680	60,328	91,696	100,224
Payment in Lieu of T	1,105	58	17	52,133	18	18
Federal Grants	118,946	945,077	237,433	363,634	265,393	115,110
State Grants	86,273	228,582	251,839	328,407	312,540	216,789
State Local Governn	105,178	144,678	405,678	615,678	1,023,196	124,678
Marijuana Excise Ta	16,161	15,067	18,036	20,800	24,369	20,164
Alcohol Excise Tax	3,514	4,533	4,247	4,239	4,106	3,910
Other State-Shared	136,752	137,682	211,110	141,322	160,545	226,555
Charges for Services	382,088	398,884	471,563	657,374	569,596	672,805
Fines/Penalties	243,557	226,617	163,096	196,419	276,754	278,328
Interest Earnings	162,880	106,714	21,860	430,396	550,474	376,504
Rents/Leases	12,881	4,403	43,007	42,940	62,970	16,240
Miscellaneous Reve	16,232	3,482	97,094	58,699	144,486	9,898
Interfund Loan Repa	-	-	-	-	-	-
Transfers In	53,996	169,105	37,468	10,563	5,985	1,898
Insurance Recoverie	-	-	-	-	-	-
Total General Fund	2,979,453	4,235,289	3,889,370	4,851,523	5,415,726	4,097,727



CURRENT EXPENSE/GENERAL FUND EXPENSES BY CATEGORY AS OF 03/31/2025 (25%)

Expenses	Budget	Actual	% spent
Salaries/Wages	11,547,963	2,621,131	22.70%
Benefits	4,433,107	1,075,826	24.27%
Supplies/Materials	1,229,070	256,338	20.86%
Services/Charges	8,744,047	3,218,684	36.81%
Miscellaneous	9,300	220	2.37%
Intergovernmental	600	-	0.00%
Capital Purchases	555,000	28,193	5.08%
Transfers Out	-	-	0.00%
Intrafund Transfers	1,389,399	166,800	12.01%
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	7,368,020	19.03%
TOTAL less End. Fund Balance	27,908,686	7,368,020	26.40%

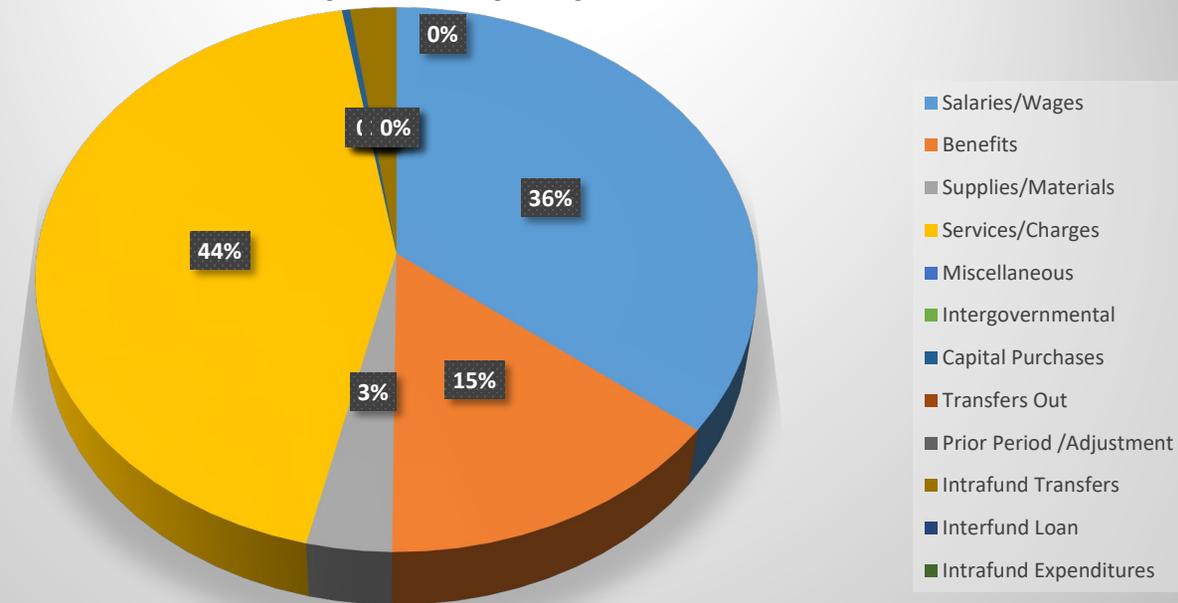


CURRENT EXPENSE/GENERAL FUND

EXPENSES BY OBJECT CODE AS OF 03/31/2025 (25%)

Expenses	2025 Actual	2024 Actual	2025 % of 2025 Total	2025 vs 2024 Difference	2025 vs 2024 % increase/decrease
Salaries/Wages	2,621,131	2,318,925	35.57%	302,206	13%
Benefits	1,075,826	955,308	14.60%	120,518	13%
Supplies/Materials	256,338	298,509	3.48%	(42,171)	-14%
Services/Charges	3,218,684	3,150,471	43.68%	68,213	2%
Miscellaneous	220	78	0.00%	142	182%
Intergovernmental	-	-	0.00%	-	0%
Capital Purchases	28,193	50,554	0.38%	(22,361)	0%
Transfers Out	-	-	0.00%	-	0%
Prior Period /Adjustment	828	-	0.01%	828	0%
Intrafund Transfers	166,800	176,981	2.26%	(10,181)	0%
Interfund Loan	-	-	0.00%	-	0%
Intrafund Expenditures	-	-	0.00%	-	0%
Total CE/General Fund Expenses	7,368,020	6,950,826	100%	417,194	6%

2025 Expenses by Object Code

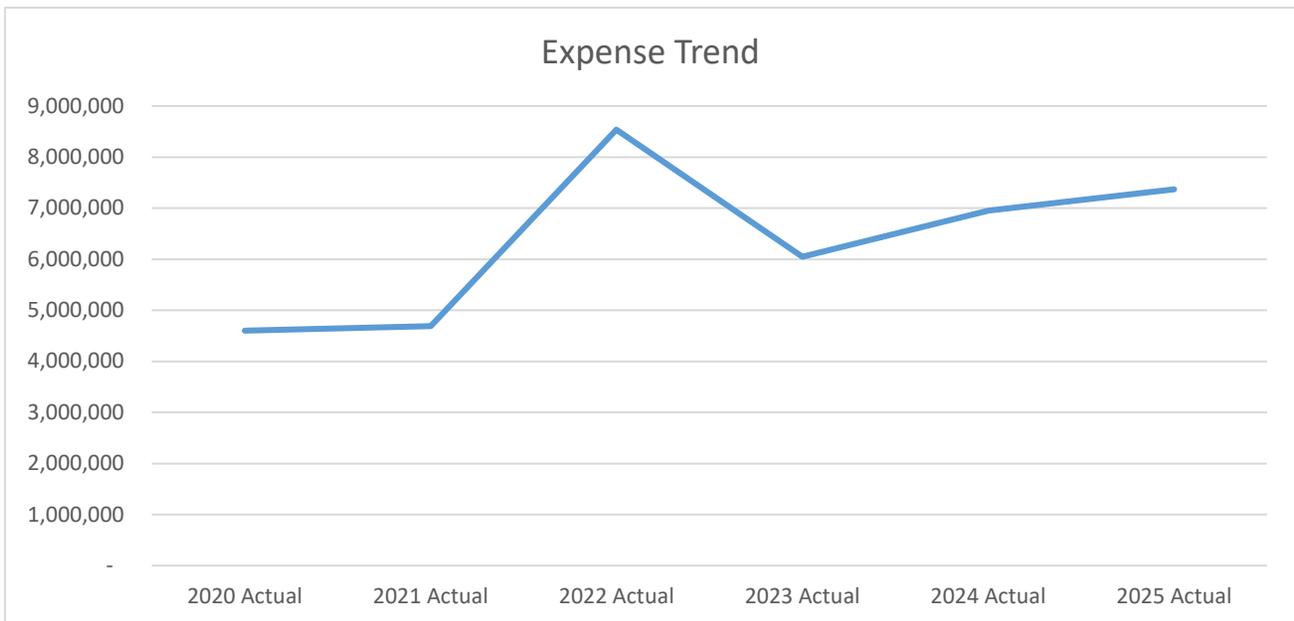


**CURRENT EXPENSE/GENERAL FUND
EXPENSES BY OBJECT CODE DETAIL
AS OF 03/31/2025 (25%)**

	Budget	Actual	% of Budget	% of Total Actual
Salaries/Wages	11,200,655	2,536,328	23%	34.42%
Salaries /Wages- Overtime	347,308	84,802	24%	1.15%
Benefits	4,433,107	1,075,826	24%	14.60%
Operating Supplies/Materials	685,960	163,361	24%	2.22%
Fuel	215,080	27,126	13%	0.37%
Items Purchased for Inventory or Resale	17,880	3,454	19%	0.05%
Small Tools & Equipment	310,150	62,397	20%	0.85%
Services/Professional Services	5,261,512	1,203,463	23%	16.33%
Communications	252,595	58,862	23%	0.80%
Travel	151,350	12,607	8%	0.17%
Advertising	33,640	14,247	42%	0.19%
Rentals & Leases	370,040	103,127	28%	1.40%
Insurance/Bonds	2,040,225	1,697,154	83%	23.03%
Public Utilities	368,185	97,272	26%	1.32%
Repairs & Maintenance	266,500	31,952	12%	0.43%
Miscellaneous	9,300	221	2%	0.00%
Intergovernmental Services/Payments	600	-	0%	0.00%
Interfund Transfers	-	-	0%	0.00%
Intrafund Transfers	1,389,399	166,800		2.26%
Interfund Loan	-	-	0%	0.00%
Capital Outlay	555,000	28,193	5%	0.38%
Prior Period Adjustments	-	828	0%	0.01%
Intrafund Payments	200	-	0%	0.00%
Ending Fund Balance	10,800,557	-	0%	0.00%
Current Expense Expenditure Totals	38,709,243	7,368,020	19%	100.00%
Current Expense Less End. Fund Bal.	27,908,686	7,368,020	26%	

Current Expense Expense Trend as of 03/31/2025

	2020	2021	2022	2023	2024	2025
	Actual	Actual	Actual	Actual	Actual	Actual
Salaries/Wages	1,747,715	1,729,925	1,856,481	2,105,156	2,257,620	2,536,328
Salaries /Wages- OT	37,951	51,602	58,441	50,527	61,305	84,802
Benefits	700,131	699,281	732,194	861,185	955,308	1,075,826
Operating Sup./Mat.	95,908	57,472	78,579	134,688	153,567	163,361
Fuel	18,468	17,014	22,916	27,215	28,822	27,126
Items for Inv. or Resale	5,906	2,185	2,118	3,573	3,306	3,454
Small Tools & Equip.	48,535	68,270	31,069	56,296	112,815	62,397
Services/Prof. Srv.	495,361	903,100	934,681	839,835	1,364,919	1,203,463
Communications	34,872	27,391	43,811	39,723	47,640	58,862
Travel	11,035	2,377	6,275	4,247	10,869	12,607
Advertising	2,725	9,563	4,379	4,070	5,793	14,247
Rentals & Leases	46,350	47,481	81,240	63,314	76,463	103,127
Insurance/Bonds	624,011	701,505	848,243	1,011,654	1,513,889	1,697,154
Public Utilities	60,369	61,054	67,670	85,509	88,956	97,272
Repairs & Maint.	38,928	41,843	45,942	89,862	41,941	31,952
Miscellaneous	(30)	199	122,638	8,010	78	221
Intergov. Services	29,129	-	-	-	-	-
Interfund Transfers	603,889	270,000	100,000	10,000	-	-
Intrafund Transfers	-	-	3,497,973	651,891	176,981	166,800
Interfund Loan	-	-	-	-	-	-
Capital Outlay	-	-	2,603	-	50,554	28,193
Prior Period Adj.	-	(136)	-	-	-	828
Intrafund Payments	-	-	-	-	-	-
Current Expense Totals	4,601,253	4,690,126	8,537,253	6,046,755	6,950,826	7,368,020



**CURRENT EXPENSE/GENERAL FUND
SALARIES AND BENEFITS BY DEPARTMENT
AS OF 03/31/2025 (25%)**

	Budget	Actual	% of Budget
009 - Commissioners	511,575	110,015	22%
010 - General Government	95,742	19,749	21%
012 - Admin Services	552,650	120,948	22%
013- Human Resources	397,805	93,981	24%
020 - Superior Court	230,165	63,022	27%
030- District Court	968,795	221,976	23%
031-Probation	392,603	92,523	24%
040- Clerk	426,035	102,085	24%
050 - Treasurer	569,862	107,287	19%
060 - Auditor	862,750	174,550	20%
080 - Assessor	611,222	133,501	22%
100 - Prosecuting Attorney	1,191,700	283,416	24%
120 - Facilities Management	409,778	100,953	25%
140 - Sheriff	4,599,700	1,117,126	24%
170 - Juvenile Services	529,767	129,965	25%
200 - Weed Control	107,086	25,273	24%
220 - Coroner	289,030	64,377	22%
240 - County Extension	99,966	24,948	25%
260 - Emergency Management	258,900	64,313	25%
280 - Public Health	1,474,247	343,286	23%
300 - Fair	421,150	88,108	21%
310- Parks and Recreation	443,857	83,183	19%
320 - Information Technology	536,685	132,372	25%
Current Expense Expenditure Totals	15,981,070	3,696,957	23%

**NON-CURRENT EXPENSE
SALARIES AND BENEFITS BY FUND
AS OF 03/31/2025 (25%)**

	Budget	Actual	% of Budget
102 - Building and Development	151,450	35,707	24%
103 - Countywide Planning	272,900	65,915	24%
104 - Developmental Services	168,414	50,534	30%
108-Veterans Relief	38,444	10,218	27%
110 - County Road	6,384,100	1,336,425	21%
117 - Boating Safety	67,000	180	0%
122 - Sheriff K-9 Unit	1,000	-	0%
123 - Paths and Trails	58,660	11,759	20%
126 - Treasurer M&O	5,150	-	0%
127 - Quad-City Task Force	85,700	21,820	25%
128 - Crime Victims/Witness	176,875	47,067	27%
132-Auditor's Document Preservation	-	-	0%
134 - Elections Reserve	40,649	10,316	25%
135 - Prosecutor STOP Grant	16,277	3,568	22%
138 - Federal Equitable Sharing	5,000	-	0%
143 - Trial Court Improvement	5,535	-	0%
144 - Emergency Communication	531,350	91,652	17%
146-ARPA	38,830	10,218	26%
400 - Solid Waste	1,359,750	232,267	17%
410 - Solid Waste Reserve	22,500	-	0%
501 - Equipment Rental & Revolving	1,241,300	212,741	17%
511 - Unemployment Insurance	15,000	3,758	25%
Non-CE Expenditure Totals	10,685,884	2,144,145	20%

Cash & Investment Trends - March					
	March 2025	March 2024	March 2023	March 2022	March 2021
001 Current Expense	11,047,264	12,041,636	10,501,833	9,135,311	11,518,680
102 Building & Development	75,492	54,177	73,336	87,350	127,362
103 CW Planning	30,032	11,644	144,723	59,588	83,202
110 County Road	5,446,002	6,714,033	6,651,962	5,337,682	4,743,980
112 Public Facilities	2,212,889	2,719,243	1,898,077	1,529,057	4,232,040
133 Commissioners Special Revenue	285,064	285,064	285,011	342,608	342,607
144 Emergency Communications	2,669,175	2,352,405	1,593,847	1,030,157	732,586
146 American Rescue Plan Act	894,464	1,584,108	1,933,883	833,155	-
100 Special Revenue Other	4,924,304	4,423,237	4,208,122	3,914,970	3,451,907
200 Debt Service	83,446	166,982	83,446	83,445	112,366
300 Capital Projects	1,298,405	1,400,437	1,355,396	3,236,079	1,646,523
400 Solid Waste	2,102,992	1,829,431	3,917,763	3,721,710	2,822,940
410 Solid Waste Reserve	2,634,121	2,438,223	2,212,443	2,044,905	1,881,243
501 ER&R	1,869,440	2,374,343	1,917,473	2,501,091	2,136,067
511 Unemployment	136,045	139,804	152,182	153,287	155,799
515 IT - dissolved 2019	-	-	-	-	-
TOTAL	35,709,135	38,534,767	36,929,497	34,010,395	33,987,302

Current Expense Financial Trends

