

WHITMAN COUNTY MONTHLY FINANCIAL REPORT

December 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 12/31/2025 (100%)								
Includes Budget Amendment #2								
	<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	14,845,985		14,957,154				-	0.00%
Prior Period Adjustment	-	(182,860)		0.00%		6,288		
BoCC	-	-	-	0.00%	498,911	482,903	16,008	96.79%
General Government	2,467,749	2,651,813	(184,064)	107.46%	5,616,641	4,596,422	1,020,219	81.84%
Administrative Services	1,182,450	1,147,090	35,360	97.01%	1,223,775	1,121,443	102,332	91.64%
Human Resources	-	-	-	0.00%	405,005	355,898	49,107	87.87%
Superior Court	38,400	32,162	6,238	83.76%	436,401	425,303	11,098	97.46%
District Court	1,011,409	1,027,543	(16,134)	101.60%	1,190,524	1,135,583	54,941	95.39%
Probation	266,000	246,666	19,334	92.73%	479,103	429,073	50,030	89.56%
Clerk	132,748	135,734	(2,986)	102.25%	515,835	496,852	18,983	96.32%
Treasurer	13,770,723	14,238,095	(467,372)	103.39%	631,112	470,440	160,672	74.54%
Auditor	994,121	977,972	16,149	98.38%	1,054,307	1,010,828	43,479	95.88%
Assessor	-	750	-	-	642,822	582,239	60,583	90.58%
Prosecuting Attorney	121,131	131,557	(10,426)	108.61%	1,279,830	1,239,590	40,240	96.86%
Facilities Management	-	1,242	(1,242)	0.00%	935,678	807,528	128,150	86.30%
Sheriff	658,000	755,083	(97,083)	114.75%	5,823,000	5,302,425	520,575	91.06%
Juvenile	150,193	155,137	(4,944)	103.29%	798,127	762,474	35,653	95.53%
Weed		1,485	(1,485)	0.00%	127,196	120,505	6,691	94.74%
Coroner	13,200	14,382	(1,182)	108.95%	402,730	358,314	44,416	88.97%
Extension	1,400	1,430	(30)	102.14%	191,171	142,922	48,249	74.76%
Emergency Management	137,443	95,458	41,985	69.45%	447,900	404,802	43,098	90.38%
Health	3,040,298	2,582,074	458,224	84.93%	2,898,283	2,668,935	229,348	92.09%
Fair	365,168	386,755	(21,587)	105.91%	815,618	706,147	109,471	86.58%
Parks & Rec	20,000	23,572	(3,572)	117.86%	571,857	502,070	69,787	87.80%
IT	-	-	-	0.00%	1,430,035	1,137,866	834,517	79.57%
Ending Fund Balance	-	-	-	0.00%	10,800,557	-	10,800,557	0.00%
TOTALS	39,216,418	24,423,140	14,722,337	62.28%	39,216,418	25,266,850	13,949,568	64.43%
TOTALS w/o Budget Balance	24,370,433	24,423,140	14,722,337	100%	28,415,861	25,266,850	3,149,011	88.92%

**CURRENT EXPENSE & COUNTY-WIDE
CASH AND DEBT
AS OF 12/31/2025**

CASH/INVESTMENTS

Current Expense/General Fund

	December 2025	December 2024	December 2023	December 2022	December 2021
Cash	9,990,037	10,833,897	10,757,707	8,877,824	10,964,264
Reserve (Investment)	3,484,029	3,484,029	2,819,029	2,819,029	2,819,029
Total Current Expense Cash & Investments	13,474,066	14,317,926	13,576,736	11,696,853	13,783,293

County-Wide

	December 2025	December 2024	December 2023	December 2022	December 2021
Cash	24,575,916	25,729,917	28,145,100	29,582,498	31,988,025
Investments	12,674,760	11,941,031	11,404,788	7,750,023	7,541,502
Total County-Wide Cash & Investments	37,250,676	37,670,948	39,549,888	37,332,521	39,529,527

DEBT - County-wide

Interfund loans

Borrowing Fund

Emergency Communication, Principal Only	Lending Fund	Current Expense	\$ -	Paid off 05/2025
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General Obligations

Public Service Building GO Bond, Principal Only Holman Capital	\$	834,367	3/31/2031
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Revenue Obligations

Compensated Balances-County-Wide	\$	1,031,379	as of 12/31/2025
Landfill Closure and Post Closure	\$	2,209,548	
Emergency Comm Capital Lease	\$	-	7/31/2025

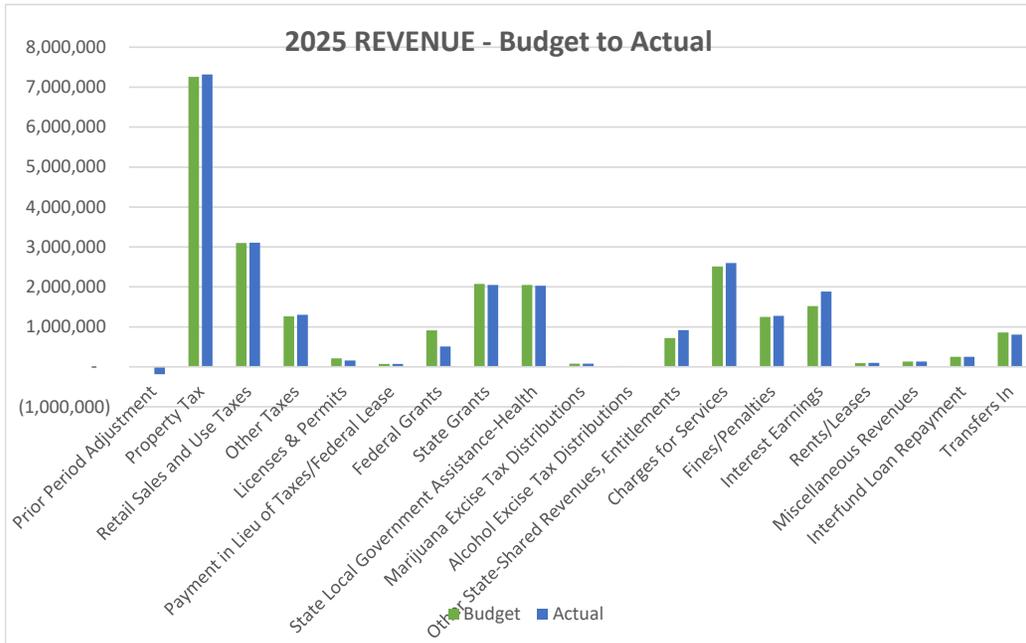
Total County-Wide Debt

\$ 4,075,294

**CURRENT EXPENSE/GENERAL FUND
REVENUES BY CATEGORY
AS OF 12/31/2025 (100%)**

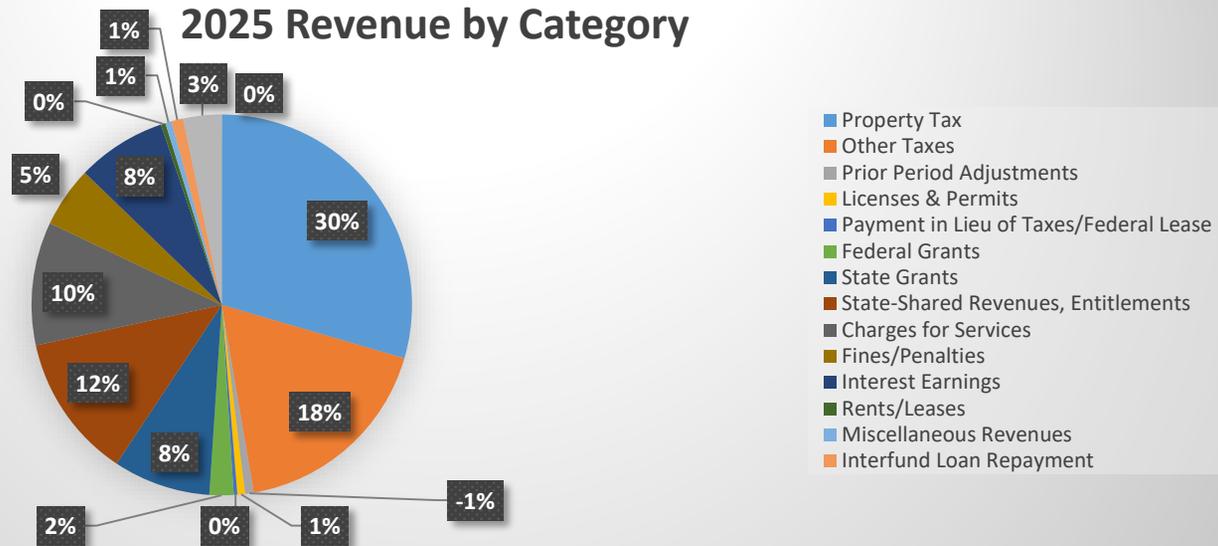
Includes Budget Amendment #2

Revenue	Budget	Actual	% received
Beginning Fund Balance	14,845,985	-	0.00%
Prior Period Adjustment	-	(182,860)	0.00%
Property Tax	7,255,848	7,318,861	100.87%
Retail Sales and Use Taxes	3,100,000	3,105,374	100.17%
Other Taxes	1,265,000	1,301,974	102.92%
Licenses & Permits	212,400	161,712	76.14%
Payment in Lieu of Taxes/Federal Lease	72,025	75,306	104.56%
Federal Grants	910,282	506,844	55.68%
State Grants	2,074,245	2,052,128	98.93%
State Local Government Assistance-Health	2,046,335	2,030,355	99.22%
Marijuana Excise Tax Distributions	80,000	77,400	96.75%
Alcohol Excise Tax Distributions	20,000	15,908	79.54%
Other State-Shared Revenues, Entitlements	717,248	916,513	127.78%
Charges for Services	2,512,071	2,596,277	103.35%
Fines/Penalties	1,249,900	1,277,725	102.23%
Interest Earnings	1,518,351	1,883,691	124.06%
Rents/Leases	91,000	98,265	107.98%
Miscellaneous Revenues	132,330	130,031	98.26%
Interfund Loan Repayment	251,000	250,525	99.81%
Transfers In	862,398	807,111	93.59%
Insurance Recoveries	-	-	-
Total CE/General Fund Revenue	39,216,418	24,423,140	62.28%
TOTALS LESS BEG. FUND BALANCE	24,370,433	24,423,140	100%



**CURRENT EXPENSE/GENERAL FUND
REVENUES BY CATEGORY
AS OF 12/31/2025 (100%)**

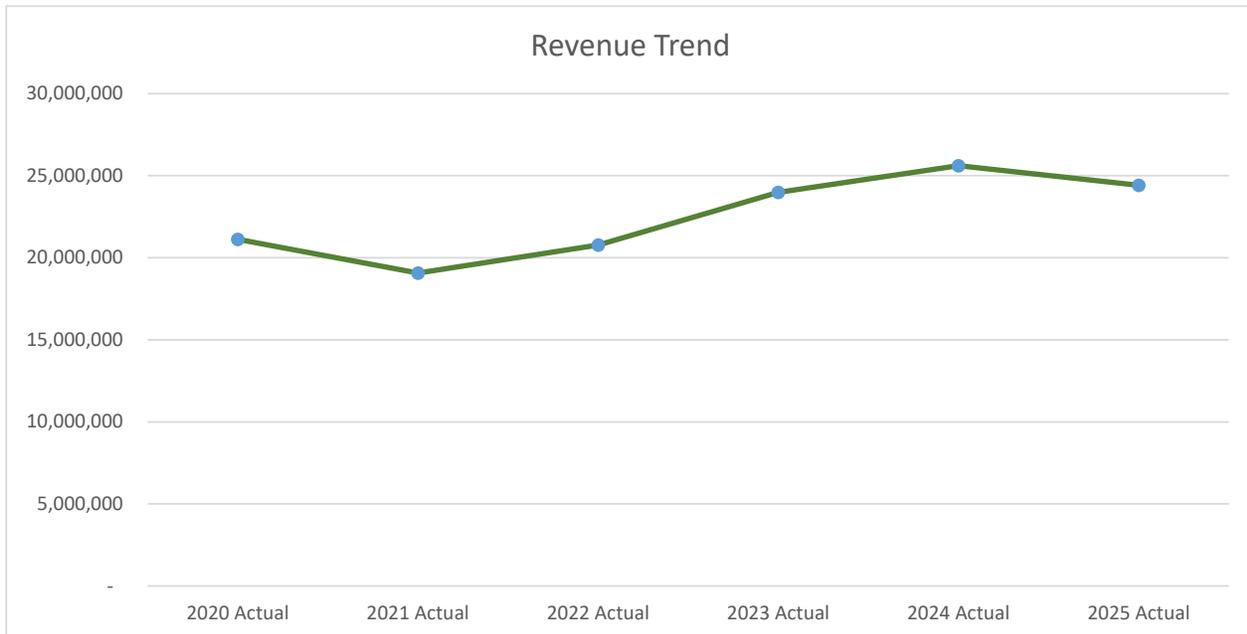
	2025 Actual	2024 Actual	2025 % of 2025 Total	2025 vs 2024 Difference
Property Tax	7,318,861	7,102,348	29.97%	216,513
Other Taxes	4,407,348	4,568,652	18.05%	(161,304)
Prior Period Adjustments	(182,860)	6,000	-0.75%	(188,860)
Licenses & Permits	161,712	158,415	0.66%	3,297
Payment in Lieu of Taxes/Federal Lease	75,306	73,145	0.31%	2,161
Federal Grants	506,844	587,171	2.08%	(80,327)
State Grants	2,052,128	1,516,040	8.40%	536,088
State-Shared Revenues, Entitlements	3,040,176	3,856,877	12.45%	(816,701)
Charges for Services	2,596,277	2,437,497	10.63%	158,780
Fines/Penalties	1,277,725	1,220,338	5.23%	57,387
Interest Earnings	1,883,691	2,448,869	7.71%	(565,178)
Rents/Leases	98,265	244,208	0.40%	(145,943)
Miscellaneous Revenues	130,031	382,726	0.53%	(252,695)
Interfund Loan Repayment	250,525	250,175	1.03%	350
Transfers In	807,111	758,320	3.30%	48,791
Insurance Recoveries	-	-	0.00%	-
Total CE/General Fund Revenue	24,423,140	25,610,781	100.00%	(1,187,641)



Current Expense

Revenue Trend as of 12/31//25

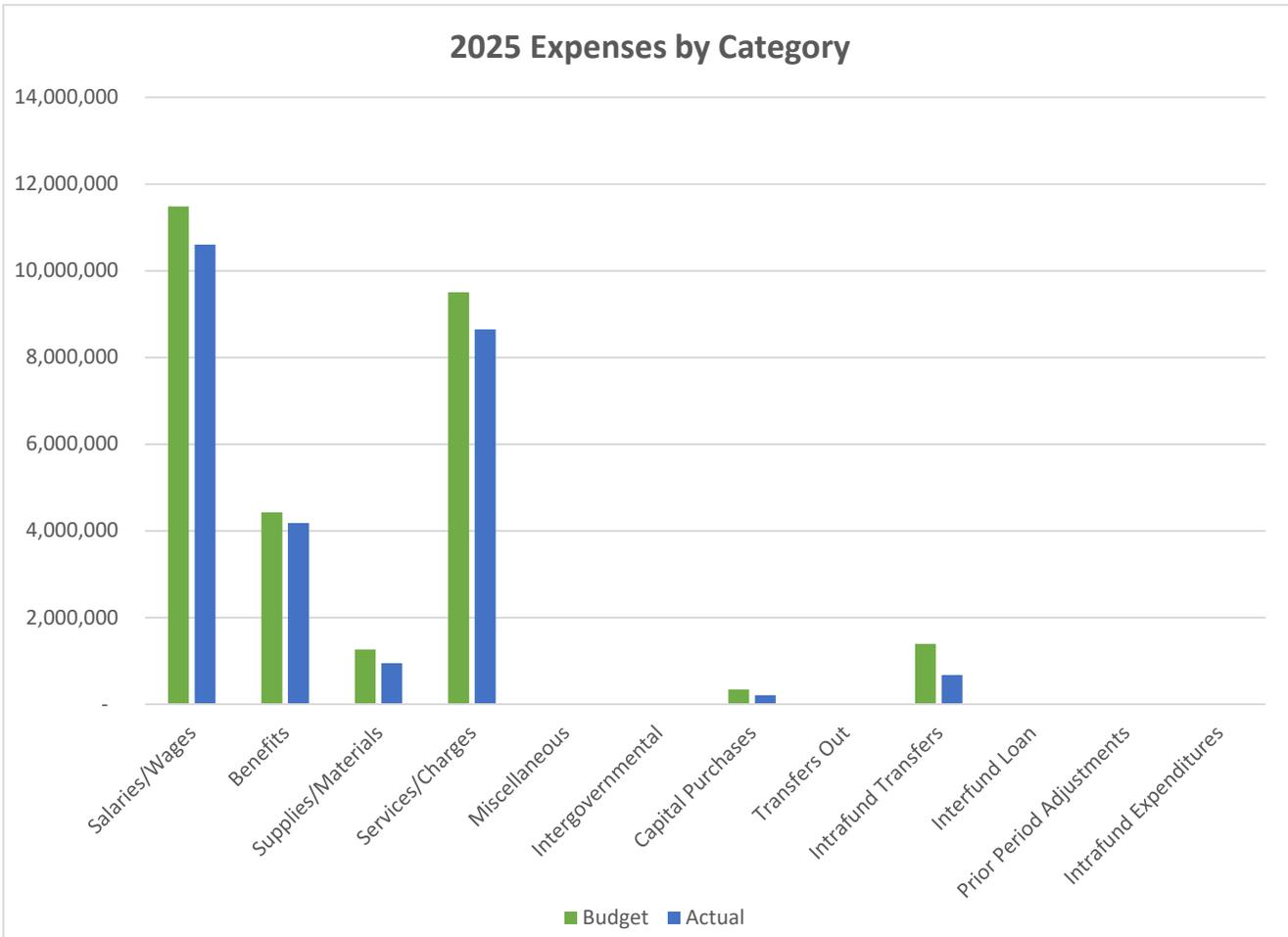
	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual
Prior Period Adjustment	1,878	11,013	43,767	(85,809)	6,000	(182,860)
Property Tax	6,474,844	6,681,285	7,125,878	6,904,631	7,102,348	7,318,861
Retail Sales and Use Taxes	2,443,727	2,345,159	3,018,441	3,301,256	3,139,371	3,105,374
Other Taxes	1,174,753	1,107,030	1,345,840	1,476,885	1,429,281	1,301,974
Licenses & Permits	132,357	139,245	134,929	147,745	158,415	161,712
Payment in Lieu of Taxes	61,486	62,378	63,967	172,536	73,145	75,306
Federal Grants	4,809,727	1,890,158	851,948	887,965	587,171	506,844
State Grants	990,815	1,253,940	1,210,880	1,302,783	1,516,040	2,052,128
State Local Government Ast.	318,355	550,355	918,128	1,888,855	2,974,873	2,030,355
Marijuana Excise Tax	62,538	69,801	80,897	86,314	86,013	77,400
Alcohol Excise Tax	17,253	19,300	17,902	17,479	16,862	15,908
Other State-Shared Rev.	580,251	737,797	617,642	716,068	779,129	916,513
Charges for Services	1,937,124	2,031,857	2,162,458	2,234,129	2,437,497	2,596,277
Fines/Penalties	989,046	873,058	834,833	1,440,036	1,220,338	1,277,725
Interest Earnings	360,538	198,260	741,732	2,208,414	2,448,869	1,883,691
Rents/Leases	37,739	147,330	204,753	197,189	244,208	98,265
Miscellaneous Revenues	36,872	30,582	319,204	123,945	382,726	130,031
Interfund Loan Repayment	-	125,000	249,476	249,825	250,175	250,525
Transfers In	697,171	795,812	828,714	710,588	758,320	807,111
Insurance Recoveries				-	-	-
Total General Fund Rev.	21,126,474	19,069,360	20,771,389	23,980,834	25,610,781	24,423,140



CURRENT EXPENSE/GENERAL FUND EXPENSES BY CATEGORY AS OF 12/31/2025 (100%)

Includes Budget Amendment #2

Expenses	Budget	Actual	% spent
Salaries/Wages	11,481,315	10,601,828	92.34%
Benefits	4,426,436	4,182,341	94.49%
Supplies/Materials	1,263,870	947,086	74.94%
Services/Charges	9,500,356	8,642,268	90.97%
Miscellaneous	9,300	5,446	58.56%
Intergovernmental	600	-	0.00%
Capital Purchases	344,385	206,562	59.98%
Transfers Out	-	-	0.00%
Intrafund Transfers	1,389,399	675,031	48.58%
Interfund Loan	-	-	0.00%
Prior Period Adjustments	-	6,288	0.00%
Intrafund Expenditures	200	-	0.00%
Ending Fund Balance	10,800,557	-	0.00%
Total CE/General Fund Expenses	39,216,418	25,266,850	64.43%
TOTAL less End. Fund Balance	28,415,861	25,266,850	88.92%

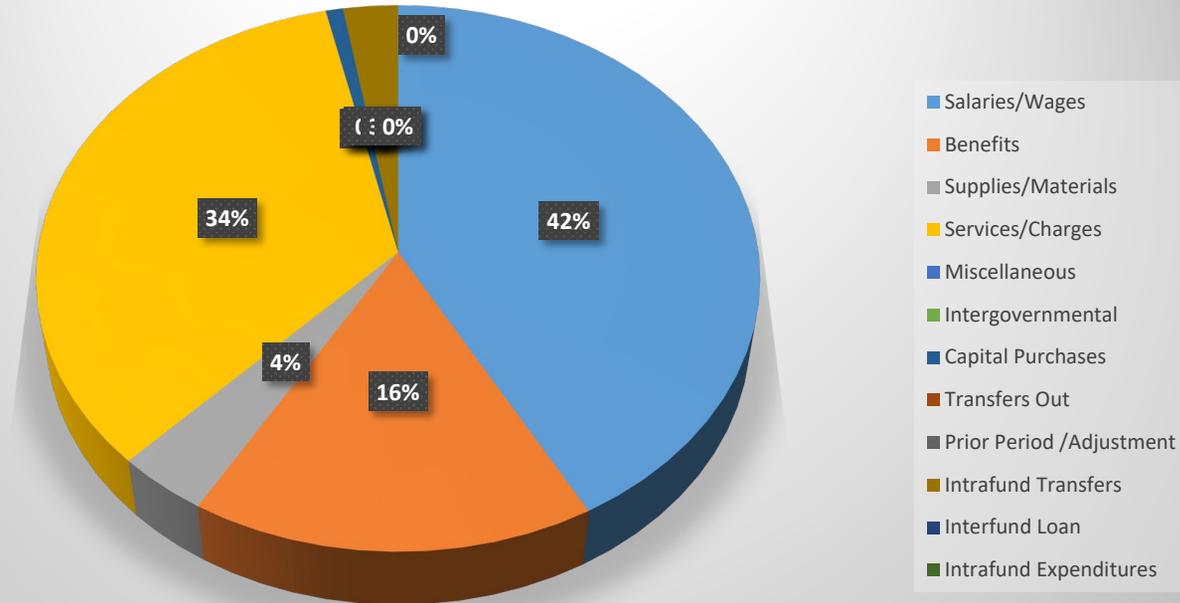


CURRENT EXPENSE/GENERAL FUND

EXPENSES BY OBJECT CODE AS OF 12/31/2025 (100%)

Expenses	2025 Actual	2024 Actual	2025 % of 2025 Total	2025 vs 2024 Difference	2025 vs 2024 % increase/decrease
Salaries/Wages	10,601,828	9,809,567	41.96%	792,261	8%
Benefits	4,182,341	4,037,939	16.55%	144,402	4%
Supplies/Materials	947,086	1,124,031	3.75%	(176,945)	-16%
Services/Charges	8,642,268	8,119,737	34.20%	522,531	6%
Miscellaneous	5,446	9,908	0.02%	(4,462)	-45%
Intergovernmental	-	-	0.00%	-	0%
Capital Purchases	206,562	374,591	0.82%	(168,029)	-45%
Transfers Out	-	-	0.00%	-	0%
Prior Period /Adjustment	6,288	357,224	0.02%	(350,936)	-98%
Intrafund Transfers	675,031	1,036,593	2.67%	(361,562)	-35%
Interfund Loan	-	-	0.00%	-	0%
Intrafund Expenditures	-	-	0.00%	-	0%
Total CE/General Fund Expenses	25,266,850	24,869,590	100%	397,260	2%

2025 Expenses by Object Code



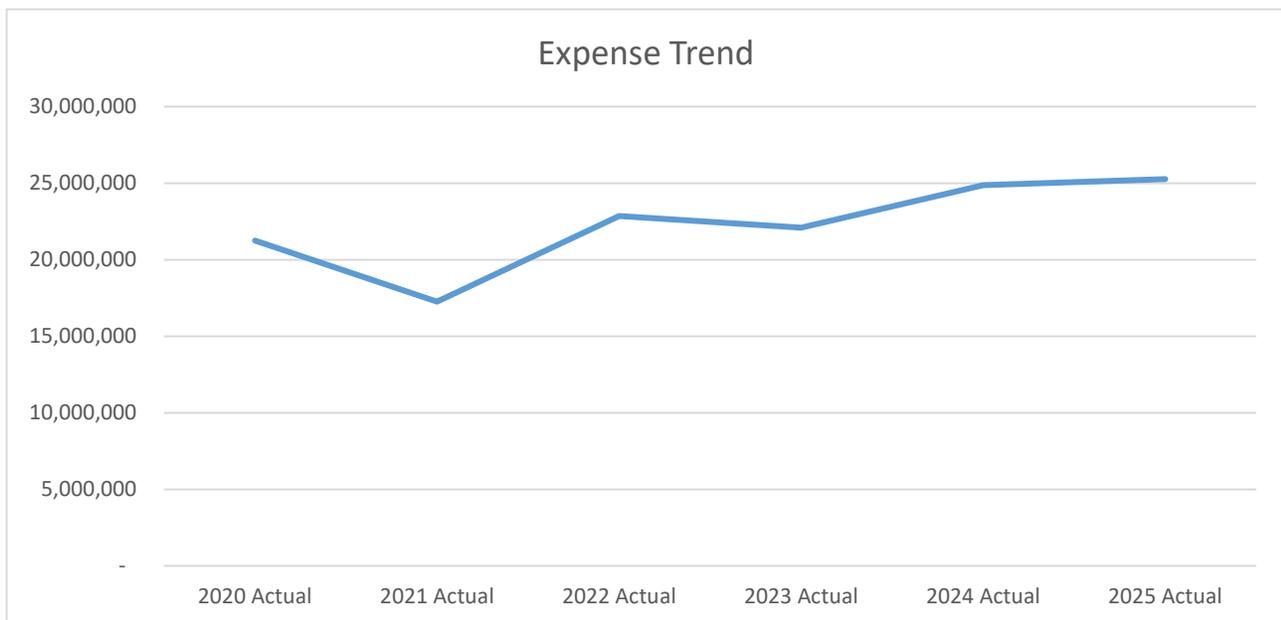
**CURRENT EXPENSE/GENERAL FUND
EXPENSES BY OBJECT CODE DETAIL
AS OF 12/31/2025 (100%)**

Includes Budget Amendment #2

	Budget	Actual	% of Budget	% of Total Actual
Salaries/Wages	11,126,307	10,319,298	93%	40.84%
Salaries /Wages- Overtime	355,008	282,529	80%	1.12%
Benefits	4,426,436	4,182,341	94%	16.55%
Operating Supplies/Materials	699,760	638,174	91%	2.53%
Fuel	215,080	127,168	59%	0.50%
Items Purchased for Inventory or Resale	17,880	14,105	79%	0.06%
Small Tools & Equipment	331,150	167,638	51%	0.66%
Services/Professional Services	6,026,903	5,358,829	89%	21.21%
Communications	240,745	260,737	108%	1.03%
Travel	165,850	115,735	70%	0.46%
Advertising	53,140	36,440	69%	0.14%
Rentals & Leases	368,040	416,469	113%	1.65%
Insurance/Bonds	1,920,225	1,902,913	99%	7.53%
Public Utilities	368,185	334,857	91%	1.33%
Repairs & Maintenance	357,268	216,290	61%	0.86%
Miscellaneous	9,300	5,446	59%	0.02%
Intergovernmental Services/Payments	600	-	0%	0.00%
Interfund Transfers	-	-	0%	0.00%
Intrafund Transfers	1,389,399	675,031		2.67%
Interfund Loan	-	-	0%	0.00%
Capital Outlay	344,385	206,562	60%	0.82%
Prior Period Adjustments	-	6,288	0%	0.02%
Intrafund Payments	200	-	0%	0.00%
Ending Fund Balance	10,800,557	-	0%	0.00%
Current Expense Expenditure Totals	39,216,418	25,266,850	64%	100.00%
Current Expense Less End. Fund Bal.	28,415,861	25,266,850	89%	

Current Expense Expense Trend as of 11/30/2025

	2020	2021	2022	2023	2024	2025
	Actual	Actual	Actual	Actual	Actual	Actual
Salaries/Wages	6,974,512	6,919,638	7,435,224	8,756,562	9,506,785	10,319,298
Salaries /Wages- OT	150,047	211,974	240,792	209,246	302,782	282,529
Benefits	2,818,162	2,745,336	2,939,925	3,513,812	4,037,939	4,182,341
Operating Sup./Mat.	518,213	345,390	583,019	615,513	742,943	638,174
Fuel	72,894	90,385	129,981	139,645	131,230	127,168
Items for Inv. or Resale	30,443	14,897	12,097	13,749	13,877	14,105
Small Tools & Equip.	507,501	245,013	334,057	308,331	235,981	167,638
Services/Prof. Srv.	5,046,181	3,292,921	4,115,239	4,672,291	5,064,704	5,358,829
Communications	256,674	160,904	187,518	220,972	234,772	260,737
Travel	21,584	31,057	71,431	97,303	93,436	115,735
Advertising	7,869	65,109	34,441	19,013	32,262	36,440
Rentals & Leases	402,697	285,647	356,257	270,736	319,850	416,469
Insurance/Bonds	703,410	725,289	865,655	1,194,050	1,682,715	1,902,913
Public Utilities	229,374	237,361	246,730	298,964	329,058	334,857
Repairs & Maint.	302,281	262,569	272,786	422,957	362,940	216,290
Miscellaneous	2,232	63,990	243,030	15,909	9,908	5,446
Intergov. Services	483,321	-	-	-	-	-
Interfund Transfers	2,483,839	1,470,000	200,000	-	-	-
Intrafund Transfers	-	-	4,539,675	1,198,291	1,036,593	675,031
Interfund Loan	-	-	-	-	-	-
Capital Outlay	222,606	86,881	42,575	121,528	374,591	206,562
Prior Period Adj.	406	5,181	6,626	12,080	357,224	6,288
Intrafund Payments	10,249	355	-	-	-	-
Current Expense Totals	21,244,495	17,259,897	22,857,058	22,100,952	24,869,590	25,266,850



**CURRENT EXPENSE/GENERAL FUND
SALARIES AND BENEFITS BY DEPARTMENT
AS OF 12/31/2025 (100%)**

Includes Budget Amendment #2

	Budget	Actual	% of Budget
009 - Commissioners	483,200	469,304	97%
010 - General Government	95,742	71,705	75%
012 - Admin Services	539,425	518,618	96%
013- Human Resources	397,805	350,705	88%
020 - Superior Court	246,201	240,433	98%
030- District Court	968,795	940,347	97%
031-Probation	392,603	362,547	92%
040- Clerk	446,335	437,994	98%
050 - Treasurer	569,862	443,516	78%
060 - Auditor	794,695	750,688	94%
080 - Assessor	611,222	539,241	88%
100 - Prosecuting Attorney	1,191,700	1,133,017	95%
120 - Facilities Management	409,778	389,478	95%
140 - Sheriff	4,599,700	4,341,186	94%
170 - Juvenile Services	529,767	504,749	95%
200 - Weed Control	107,086	101,304	95%
220 - Coroner	289,030	260,736	90%
240 - County Extension	99,966	99,483	100%
260 - Emergency Management	258,900	251,270	97%
280 - Public Health	1,474,247	1,365,337	93%
300 - Fair	421,150	363,210	86%
310- Parks and Recreation	443,857	374,597	84%
320 - Information Technology	536,685	474,704	88%
Current Expense Expenditure Totals	15,907,751	14,784,169	93%

**NON-CURRENT EXPENSE
SALARIES AND BENEFITS BY FUND
AS OF 12/31/2025 (100%)**

Includes Budget Amendment #2

	Budget	Actual	% of Budget
102 - Building and Development	151,450	142,096	94%
103 - Countywide Planning	272,900	262,970	96%
104 - Developmental Services	209,645	205,109	98%
108-Veterans Relief	43,847	39,719	91%
110 - County Road	6,384,100	5,189,312	81%
117 - Boating Safety	67,000	68,214	102%
122 - Sheriff K-9 Unit	1,000	-	0%
123 - Paths and Trails	58,660	59,714	102%
126 - Treasurer M&O	5,150	-	0%
127 - Quad-City Task Force	85,700	86,853	101%
128 - Crime Victims/Witness	176,875	177,073	100%
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	452,295	85%
146-ARPA	38,830	39,718	102%
400 - Solid Waste	1,359,750	1,031,549	76%
410 - Solid Waste Reserve	22,500	-	0%
501 - Equipment Rental & Revolving	1,241,300	797,764	64%
511 - Unemployment Insurance	15,000	17,913	119%
Non-CE Expenditure Totals	10,728,468	8,616,845	80%

Cash & Investment Trends - December					
	December 2025	December 2024	December 2023	December 2022	December 2021
001 Current Expense	13,474,066	14,317,926	13,576,736	11,696,953	13,783,293
102 Building & Development	73,701	93,215	56,736	71,240	101,078
103 CW Planning	153,973	100,578	70,242	4,215	10,145
110 County Road	4,896,298	3,728,857	6,251,871	5,736,018	4,606,049
112 Public Facilities	2,660,242	2,373,224	2,472,535	1,653,002	1,559,516
133 Commissioners Special Revenue	285,064	285,064	285,064	285,064	342,608
144 Emergency Communications	2,463,038	2,380,066	1,976,118	1,495,188	936,217
146 American Rescue Plan Act	170,500	956,603	1,691,451	2,219,381	3,781,996
100 Special Revenue Other	5,108,032	4,737,376	4,397,362	4,108,986	3,715,519
200 Debt Service	1	91	1	1	28,918
300 Capital Projects	792,040	1,276,977	1,459,582	1,146,018	1,646,081
400 Solid Waste	2,140,854	1,958,648	1,837,492	3,844,690	3,551,378
410 Solid Waste Reserve	2,787,994	2,587,286	2,394,738	2,155,960	2,021,921
501 ER&R	2,122,982	2,735,234	2,934,008	2,762,532	3,291,340
511 Unemployment	121,891	139,803	145,952	153,273	153,468
515 IT - dissolved 2019	-	-	-	-	-
TOTAL	37,250,676	37,670,948	39,549,888	37,332,521	39,529,527

Current Expense Financial Trends

