

WHITMAN COUNTY MONTHLY FINANCIAL REPORT

October 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 10/31/2025 (83.3%)								
Includes Budget Amendment #1								
	<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	14,957,154		14,957,154				-	0.00%
Prior Period Adjustment	-	(182,860)		0.00%		6,288		
BoCC	-	-	-	0.00%	506,850	401,673	105,177	79.25%
General Government	2,467,749	1,462,783	1,004,966	59.28%	5,541,641	3,874,130	1,667,511	69.91%
Administrative Services	1,182,450	1,040,741	141,709	88.02%	1,234,850	1,011,470	223,380	81.91%
Human Resources	-	-	-	0.00%	405,005	294,359	110,646	72.68%
Superior Court	38,400	19,979	18,421	52.03%	411,476	356,217	55,259	86.57%
District Court	998,229	866,799	131,430	86.83%	1,190,524	956,743	233,781	80.36%
Probation	266,000	196,275	69,725	73.79%	479,103	354,902	124,201	74.08%
Clerk	132,748	117,515	15,233	88.52%	504,735	411,326	93,409	81.49%
Treasurer	13,558,723	12,581,074	977,649	92.79%	631,112	393,955	237,157	62.42%
Auditor	994,121	924,317	69,804	92.98%	1,054,307	837,237	217,070	79.41%
Assessor	-	750	-	-	642,822	489,208	153,614	76.10%
Prosecuting Attorney	121,131	103,688	17,443	85.60%	1,254,830	1,065,109	189,721	84.88%
Facilities Management	-	690	(690)	0.00%	935,678	687,084	248,594	73.43%
Sheriff	658,000	665,692	(7,692)	101.17%	5,823,000	4,348,588	1,474,412	74.68%
Juvenile	150,193	131,530	18,663	87.57%	801,127	644,630	156,497	80.47%
Weed		-	-	0.00%	127,196	98,717	28,479	77.61%
Coroner	13,200	14,382	(1,182)	108.95%	402,730	292,425	110,305	72.61%
Extension	1,400	1,430	(30)	102.14%	191,171	116,376	74,795	60.88%
Emergency Management	137,443	88,044	49,399	64.06%	447,900	318,629	129,271	71.14%
Health	3,040,298	2,505,122	535,176	82.40%	2,898,283	2,363,575	534,708	81.55%
Fair	365,168	384,303	(19,135)	105.24%	815,618	573,127	242,491	70.27%
Parks & Rec	20,000	22,943	(2,943)	114.72%	571,857	417,396	154,461	72.99%
IT	-	-	-	0.00%	1,430,035	789,308	834,517	55.20%
Ending Fund Balance	-	-	-	0.00%	10,800,557	-	10,800,557	0.00%
TOTALS	39,102,407	20,945,197	17,975,100	53.56%	39,102,407	21,102,472	17,999,935	53.97%
TOTALS w/o Budget Balance	24,145,253	20,945,197	17,975,100	87%	28,301,850	21,102,472	7,199,378	74.56%

**CURRENT EXPENSE & COUNTY-WIDE
CASH AND DEBT
AS OF 10/31/2025**

CASH/INVESTMENTS

Current Expense/General Fund

	October 2025	October 2024	October 2023	October 2022	October 2021
Cash	10,676,473	12,584,556	11,643,427	9,282,501	10,820,301
Reserve (Investment)	3,484,029	3,484,029	2,819,029	2,819,029	2,819,029
Total Current Expense Cash & Investments	14,160,502	16,068,585	14,462,456	12,101,530	13,639,330

County-Wide

	October 2025	October 2024	October 2023	October 2022	October 2021
Cash	26,479,455	28,684,365	29,099,187	31,538,914	34,747,133
Investments	12,595,092	11,456,366	10,807,516	7,707,355	7,515,448
Total County-Wide Cash & Investments	39,074,547	40,140,731	39,906,703	39,246,269	42,262,581

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

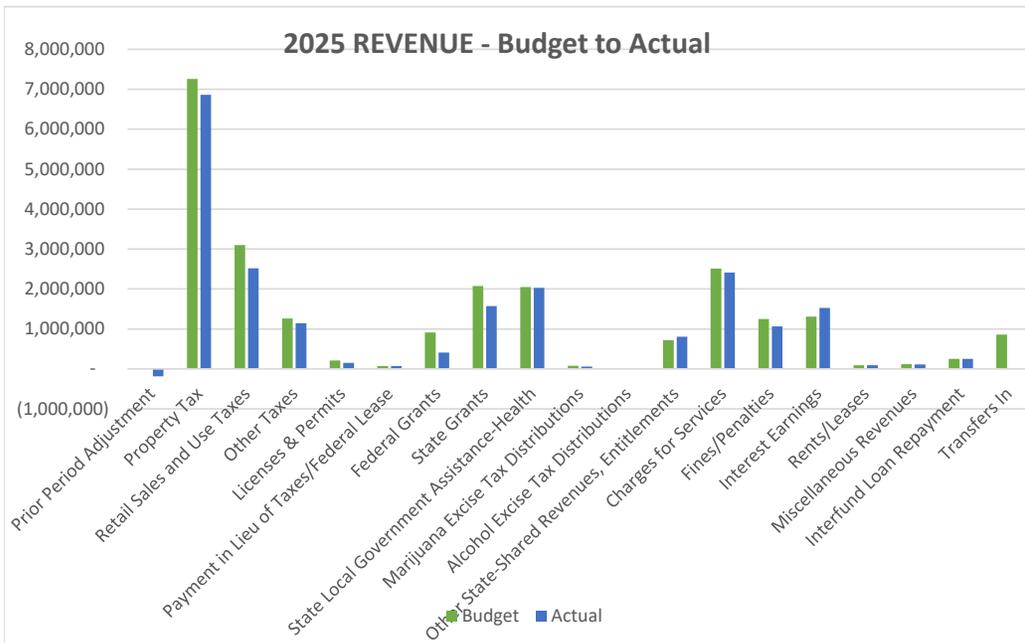
Compensated Balances-County-Wide \$ 1,165,295 as of 10/31/2025
Landfill Closure and Post Closure \$ 2,209,548
Emergency Comm Capital Lease \$ - 7/31/2025

Total County-Wide Debt \$ **4,209,210**

**CURRENT EXPENSE/GENERAL FUND
REVENUES BY CATEGORY
AS OF 10/31/2025 (83.3%)**

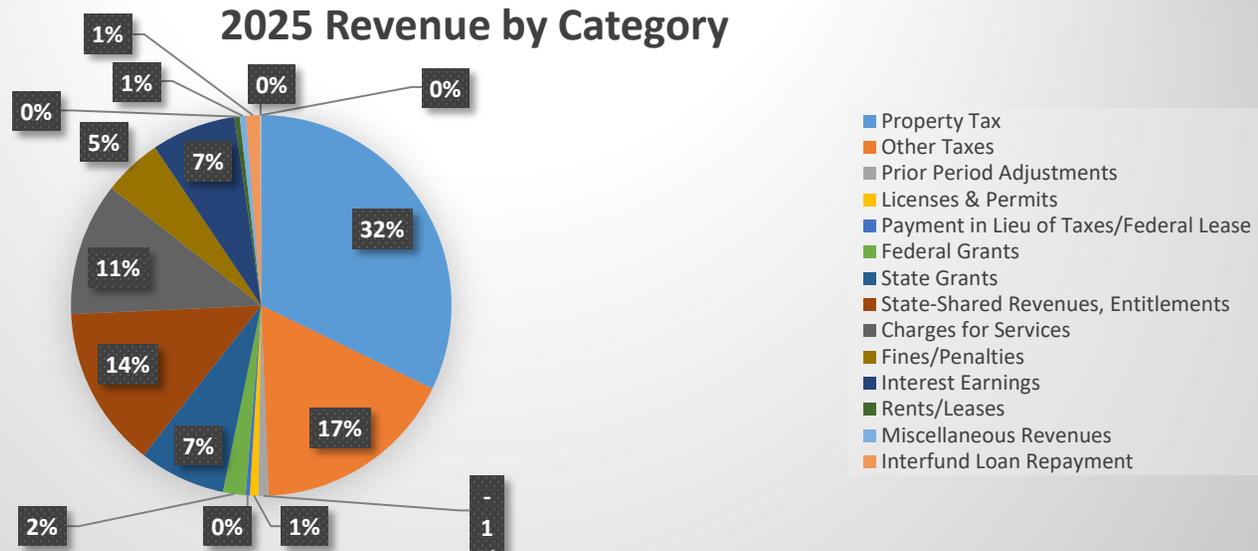
Includes Budget Amendment #1

Revenue	Budget	Actual	% received
Beginning Fund Balance	14,957,154	-	0.00%
Prior Period Adjustment	-	(182,860)	0.00%
Property Tax	7,255,848	6,861,765	94.57%
Retail Sales and Use Taxes	3,100,000	2,516,418	81.17%
Other Taxes	1,265,000	1,145,364	90.54%
Licenses & Permits	212,400	154,905	72.93%
Payment in Lieu of Taxes/Federal Lease	72,025	75,159	104.35%
Federal Grants	910,282	408,697	44.90%
State Grants	2,074,245	1,569,869	75.68%
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	809,123	112.81%
Charges for Services	2,512,071	2,409,175	95.90%
Fines/Penalties	1,249,900	1,062,478	85.01%
Interest Earnings	1,306,351	1,528,290	116.99%
Rents/Leases	91,000	95,729	105.20%
Miscellaneous Revenues	119,150	113,530	95.28%
Interfund Loan Repayment	251,000	250,525	99.81%
Transfers In	862,398	22,823	2.65%
Insurance Recoveries	-	-	-
Total CE/General Fund Revenue	39,102,407	20,945,197	53.56%
TOTALS LESS BEG. FUND BALANCE	24,145,253	20,945,197	87%



**CURRENT EXPENSE/GENERAL FUND
REVENUES BY CATEGORY
AS OF 10/1/2025 (83.3%)**

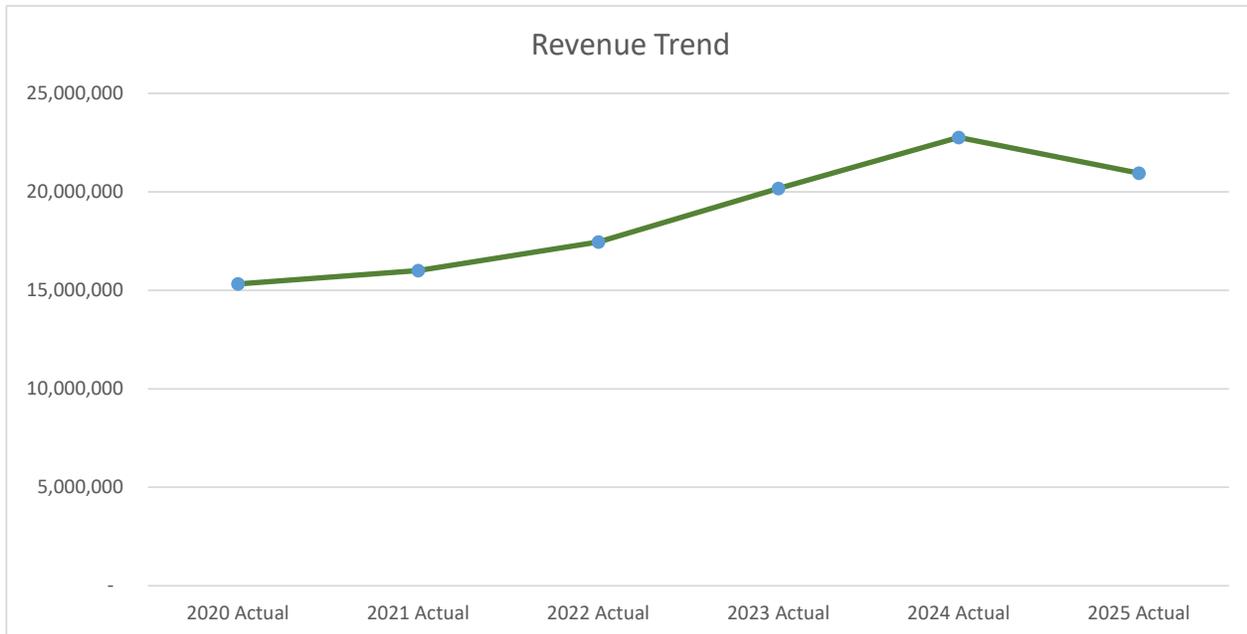
	2025 Actual	2024 Actual	2025 % of 2025 Total	2025 vs 2024 Difference
Property Tax	6,861,765	6,647,105	32.76%	214,660
Other Taxes	3,661,782	3,709,896	17.48%	(48,114)
Prior Period Adjustments	(182,860)	-	-0.87%	(182,860)
Licenses & Permits	154,905	148,382	0.74%	6,523
Payment in Lieu of Taxes/Federal Lease	75,159	72,995	0.36%	2,164
Federal Grants	408,697	501,222	1.95%	(92,525)
State Grants	1,569,869	1,210,624	7.50%	359,245
State-Shared Revenues, Entitlements	2,913,330	3,787,901	13.91%	(874,571)
Charges for Services	2,409,175	2,205,831	11.50%	203,344
Fines/Penalties	1,062,478	1,103,866	5.07%	(41,388)
Interest Earnings	1,528,290	2,051,865	7.30%	(523,575)
Rents/Leases	95,729	218,322	0.46%	(122,593)
Miscellaneous Revenues	113,530	379,325	0.54%	(265,795)
Interfund Loan Repayment	250,525	250,174	1.20%	351
Transfers In	22,823	478,699	0.11%	(455,876)
Insurance Recoveries	-	-	0.00%	-
Total CE/General Fund Revenue	20,945,197	22,766,207	100.00%	(1,821,010)



Current Expense

Revenue Trend as of 10/31/25

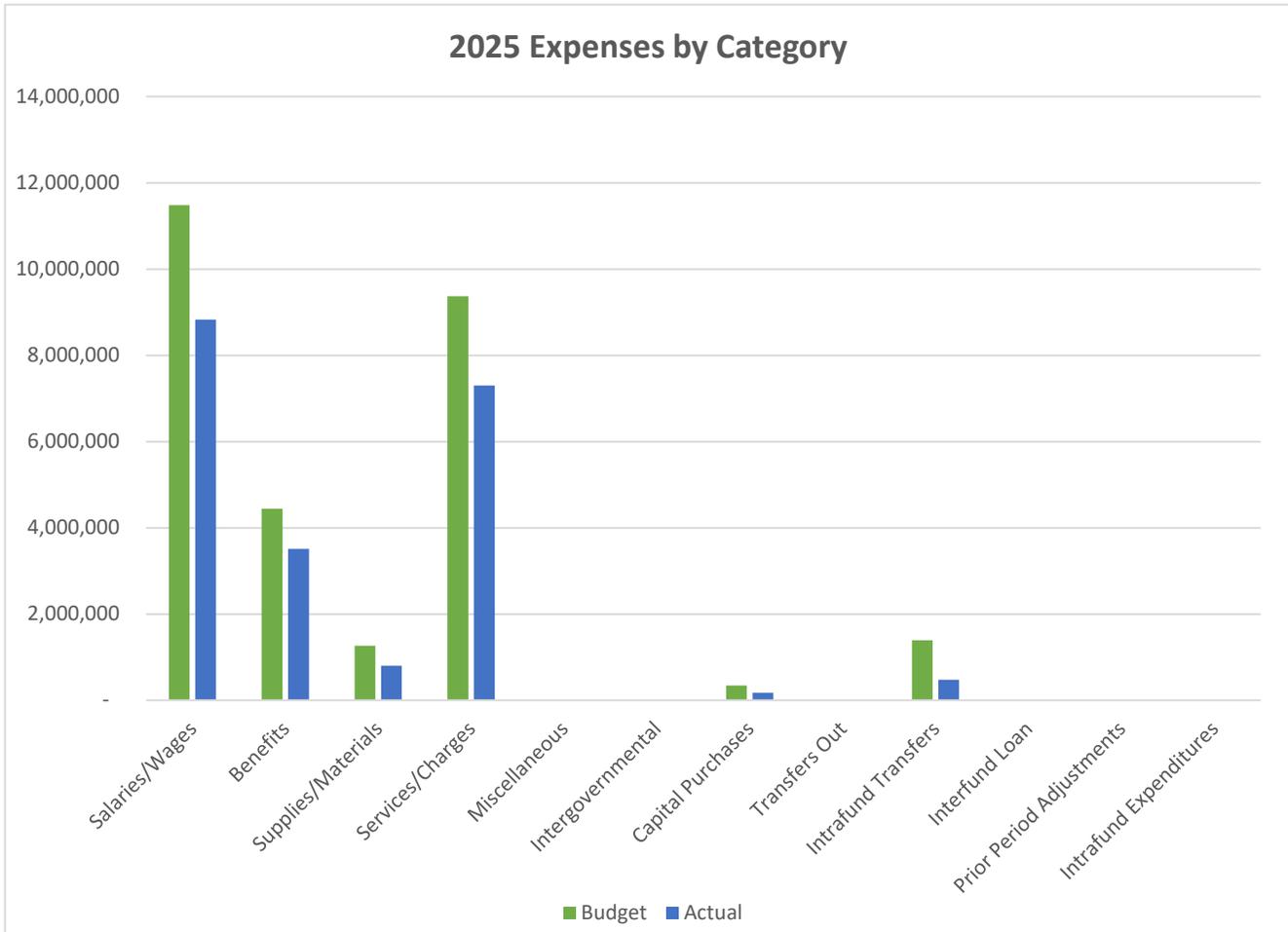
	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual
Prior Period Adjustment	275	3,464	-	(85,809)	-	(182,860)
Property Tax	5,983,743	6,134,054	6,690,282	6,374,023	6,647,105	6,861,765
Retail Sales and Use Taxes	1,967,785	1,877,130	2,456,386	2,655,028	2,542,996	2,516,418
Other Taxes	925,182	870,973	1,096,682	1,202,280	1,166,900	1,145,364
Licenses & Permits	126,296	129,712	125,329	143,740	148,382	154,905
Payment in Lieu of Taxes	61,486	62,378	63,814	172,385	72,995	75,159
Federal Grants	1,764,030	1,820,332	604,944	637,337	501,222	408,697
State Grants	754,595	963,255	860,399	1,006,302	1,210,624	1,569,869
State Local Government Ast.	318,355	289,355	918,128	1,888,855	2,974,874	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.	588,494	721,176	611,879	710,330	730,989	809,123
Charges for Services	1,517,021	1,725,520	1,919,397	1,961,716	2,205,831	2,409,175
Fines/Penalties	776,406	749,092	670,575	1,099,559	1,103,866	1,062,478
Interest Earnings	336,279	172,010	426,631	1,730,601	2,051,865	1,528,290
Rents/Leases	34,968	118,103	172,329	171,463	218,322	95,729
Miscellaneous Revenues	25,550	27,525	312,412	118,320	379,325	113,530
Interfund Loan Repayment	8,125	50,000	249,476	249,825	250,174	250,525
Transfers In	71,182	228,040	204,692	55,794	478,699	22,823
Insurance Recoveries	-	-	-	-	-	-
Total General Fund Rev.	15,324,454	16,011,448	17,460,295	20,172,878	22,766,207	20,945,197



**CURRENT EXPENSE/GENERAL FUND
EXPENSES BY CATEGORY
AS OF 10/31/2025 (83.3%)**

Includes Budget Amendment #1

Expenses	Budget	Actual	% spent
Salaries/Wages	11,481,740	8,824,074	76.85%
Benefits	4,442,011	3,511,716	79.06%
Supplies/Materials	1,267,070	802,291	63.32%
Services/Charges	9,367,145	7,302,756	77.96%
Miscellaneous	9,300	4,480	48.17%
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%
Total CE/General Fund Expenses	39,102,407	21,102,472	53.97%
TOTAL less End. Fund Balance	28,301,850	21,102,472	74.56%

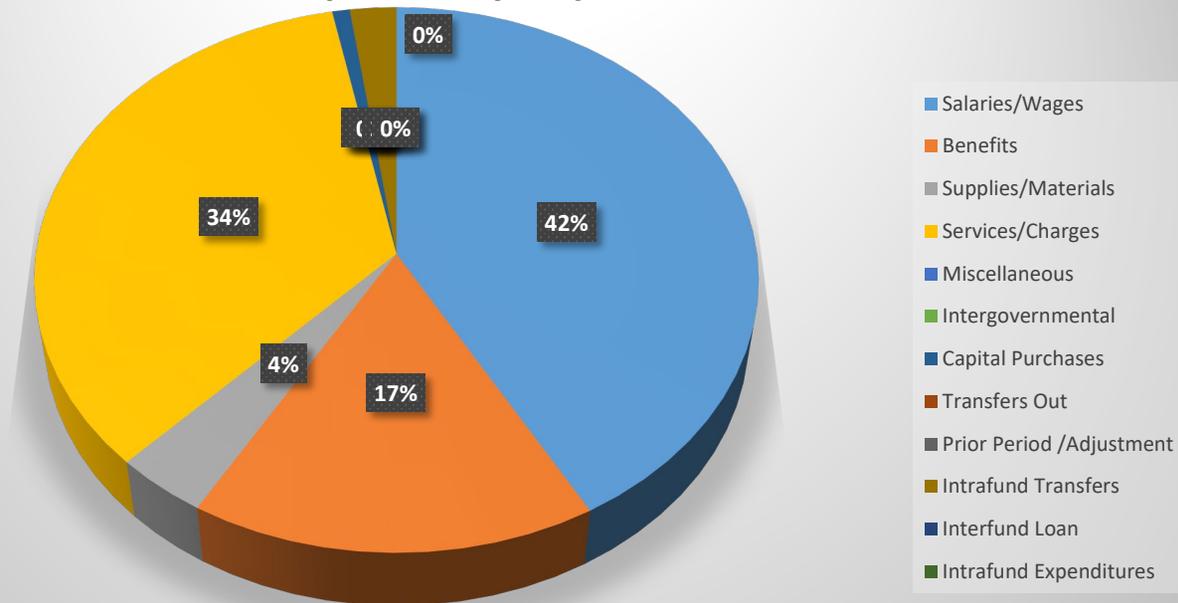


CURRENT EXPENSE/GENERAL FUND

EXPENSES BY OBJECT CODE AS OF 10/31/2025 (83.3%)

Expenses	2025 Actual	2024 Actual	2025 % of 2025 Total	2025 vs 2024 Difference	2025 vs 2024 % increase/decrease
Salaries/Wages	8,824,074	8,070,417	41.82%	753,657	9%
Benefits	3,511,716	3,332,244	16.64%	179,472	5%
Supplies/Materials	802,291	914,343	3.80%	(112,052)	-12%
Services/Charges	7,302,756	6,915,721	34.61%	387,035	6%
Miscellaneous	4,480	893	0.02%	3,587	402%
Intergovernmental	-	-	0.00%	-	0%
Capital Purchases	174,065	356,387	0.82%	(182,322)	0%
Transfers Out	-	-	0.00%	-	0%
Prior Period /Adjustment	6,289	45,408	0.03%	(39,119)	0%
Intrafund Transfers	476,801	646,981	2.26%	(170,180)	0%
Interfund Loan	-	-	0.00%	-	0%
Intrafund Expenditures	-	-	0.00%	-	0%
Total CE/General Fund Expenses	21,102,472	20,282,394	100%	820,078	4%

2025 Expenses by Object Code



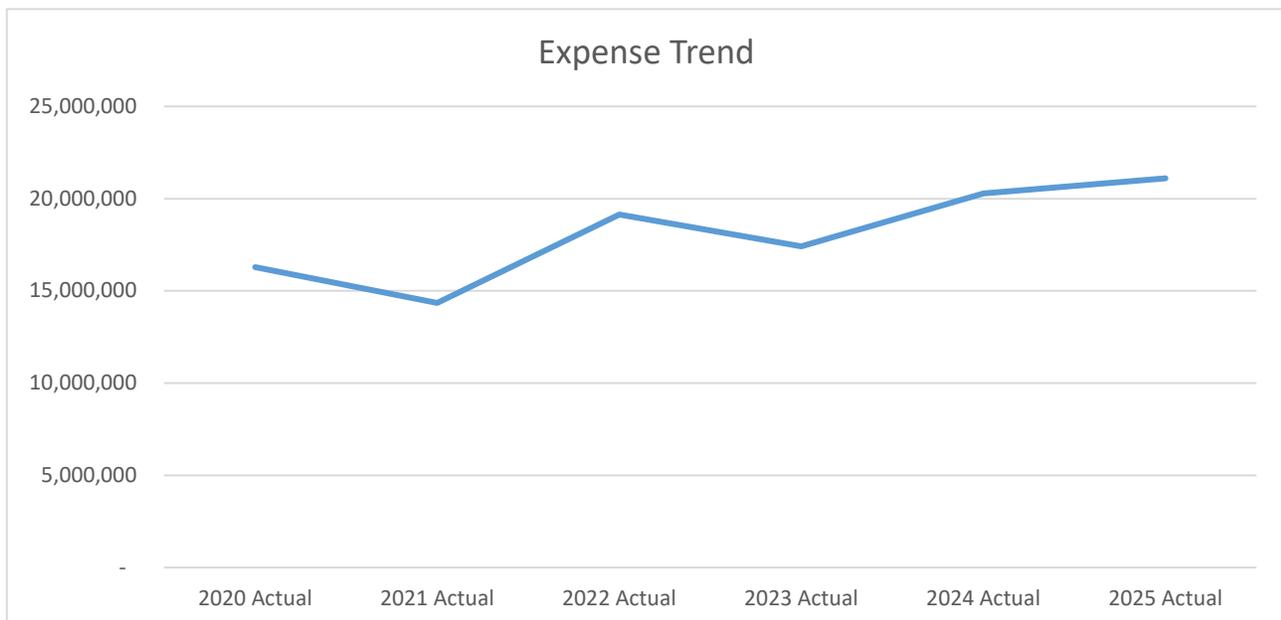
**CURRENT EXPENSE/GENERAL FUND
EXPENSES BY OBJECT CODE DETAIL
AS OF 10/31/2025 (83.3%)**

Includes Budget Amendment #1

	Budget	Actual	% of Budget	% of Total Actual
Salaries/Wages	11,126,732	8,584,699	77%	40.68%
Salaries /Wages- Overtime	355,008	239,375	67%	1.13%
Benefits	4,442,011	3,511,716	79%	16.64%
Operating Supplies/Materials	698,960	541,625	77%	2.57%
Fuel	215,080	107,166	50%	0.51%
Items Purchased for Inventory or Resale	17,880	11,906	67%	0.06%
Small Tools & Equipment	335,150	141,594	42%	0.67%
Services/Professional Services	5,768,542	4,434,727	77%	21.02%
Communications	239,795	225,058	94%	1.07%
Travel	170,450	89,666	53%	0.42%
Advertising	54,640	33,054	60%	0.16%
Rentals & Leases	368,040	345,166	94%	1.64%
Insurance/Bonds	2,040,225	1,701,436	83%	8.06%
Public Utilities	368,185	282,945	77%	1.34%
Repairs & Maintenance	357,268	190,704	53%	0.90%
Miscellaneous	9,300	4,480	48%	0.02%
Intergovernmental Services/Payments	600	-	0%	0.00%
Interfund Transfers	-	-	0%	0.00%
Intrafund Transfers	1,389,399	476,801		2.26%
Interfund Loan	-	-	0%	0.00%
Capital Outlay	344,385	174,065	51%	0.82%
Prior Period Adjustments	-	6,289	0%	0.03%
Intrafund Payments	200	-	0%	0.00%
Ending Fund Balance	10,800,557	-	0%	0.00%
Current Expense Expenditure Totals	39,102,407	21,102,472	54%	100.00%
Current Expense Less End. Fund Bal.	28,301,850	21,102,472	75%	

Current Expense Expense Trend as of 10/31/2025

	2020	2021	2022	2023	2024	2025
	Actual	Actual	Actual	Actual	Actual	Actual
Salaries/Wages	5,847,258	5,784,156	6,191,487	7,290,279	7,841,203	8,584,699
Salaries /Wages- OT	109,982	166,149	200,845	161,814	229,214	239,375
Benefits	2,352,421	2,300,929	2,446,517	2,930,561	3,332,244	3,511,716
Operating Sup./Mat.	341,224	251,748	477,185	537,968	608,622	541,625
Fuel	61,140	74,345	106,075	115,487	111,557	107,166
Items for Inv. or Resale	17,160	11,924	9,990	11,599	11,587	11,906
Small Tools & Equip.	300,704	208,758	257,641	251,174	182,577	141,594
Services/Prof. Srv.	2,662,519	2,538,072	2,747,215	3,079,220	4,222,077	4,434,727
Communications	134,030	110,471	146,708	152,271	197,898	225,058
Travel	18,460	21,271	54,728	80,884	84,314	89,666
Advertising	6,274	35,817	29,877	16,216	23,604	33,054
Rentals & Leases	271,883	228,368	310,596	224,506	268,705	345,166
Insurance/Bonds	637,843	718,748	862,965	1,026,925	1,523,434	1,701,436
Public Utilities	192,655	186,497	200,946	246,110	272,587	282,945
Repairs & Maint.	184,210	198,398	189,031	368,789	323,102	190,704
Miscellaneous	1,493	2,810	241,544	14,653	893	4,480
Intergov. Services	417,317	-	-	-	-	-
Interfund Transfers	2,483,839	1,470,000	200,000	-	-	-
Intrafund Transfers	-	-	4,430,846	777,291	646,981	476,801
Interfund Loan	-	-	-	-	-	-
Capital Outlay	238,676	32,026	31,065	121,528	356,387	174,065
Prior Period Adj.	406	5,181	6,626	-	45,408	6,289
Intrafund Payments	-	355	-	-	-	-
Current Expense Totals	16,279,494	14,346,023	19,141,887	17,407,275	20,282,394	21,102,472



**CURRENT EXPENSE/GENERAL FUND
SALARIES AND BENEFITS BY DEPARTMENT
AS OF 10/31/2025 (75%)**

Includes Budget Amendment #1

	Budget	Actual	% of Budget
009 - Commissioners	492,000	390,444	79%
010 - General Government	95,742	63,032	66%
012 - Admin Services	552,650	431,141	78%
013- Human Resources	397,805	289,167	73%
020 - Superior Court	240,776	202,252	84%
030- District Court	968,795	771,267	80%
031-Probation	392,603	298,127	76%
040- Clerk	445,735	357,949	80%
050 - Treasurer	569,862	369,468	65%
060 - Auditor	794,695	615,607	77%
080 - Assessor	611,222	451,506	74%
100 - Prosecuting Attorney	1,191,700	973,345	82%
120 - Facilities Management	409,778	326,343	80%
140 - Sheriff	4,599,700	3,605,892	78%
170 - Juvenile Services	529,767	430,426	81%
200 - Weed Control	107,086	84,943	79%
220 - Coroner	289,030	217,415	75%
240 - County Extension	99,966	83,396	83%
260 - Emergency Management	258,900	210,967	81%
280 - Public Health	1,474,247	1,146,778	78%
300 - Fair	421,150	298,426	71%
310- Parks and Recreation	443,857	315,234	71%
320 - Information Technology	536,685	402,665	75%
Current Expense Expenditure Totals	15,923,751	12,335,790	77%

**NON-CURRENT EXPENSE
SALARIES AND BENEFITS BY FUND
AS OF 10/31/2025 (83.3%)**

Includes Budget Amendment #1

	Budget	Actual	% of Budget
102 - Building and Development	151,450	119,029	79%
103 - Countywide Planning	272,900	219,592	80%
104 - Developmental Services	209,645	171,204	82%
108-Veterans Relief	43,847	33,281	76%
110 - County Road	6,384,100	4,372,279	68%
117 - Boating Safety	67,000	68,214	102%
122 - Sheriff K-9 Unit	1,000	-	0%
123 - Paths and Trails	58,660	52,410	89%
126 - Treasurer M&O	5,150	-	0%
127 - Quad-City Task Force	85,700	72,842	85%
128 - Crime Victims/Witness	176,875	148,198	84%
132-Auditor's Document Preservation	-	-	0%
134 - Elections Reserve	36,516	24,296	67%
135 - Prosecutor STOP Grant	16,277	14,759	91%
138 - Federal Equitable Sharing	5,000	-	0%
143 - Trial Court Improvement	5,618	5,986	107%
144 - Emergency Communication	531,350	375,733	71%
146-ARPA	38,830	33,280	86%
400 - Solid Waste	1,359,750	854,701	63%
410 - Solid Waste Reserve	22,500	-	0%
501 - Equipment Rental & Revolving	1,241,300	676,597	55%
511 - Unemployment Insurance	15,000	17,914	119%
Non-CE Expenditure Totals	10,728,468	7,260,315	68%

Cash & Investment Trends - October					
	October 2025	October 2024	October 2023	October 2022	October 2021
001 Current Expense	14,160,502	16,068,585	14,462,456	12,101,530	13,639,330
102 Building & Development	88,005	112,074	85,470	83,751	102,535
103 CW Planning	189,784	74,503	107,047	22,116	80,039
110 County Road	5,238,175	4,900,790	6,154,174	6,992,030	5,814,001
112 Public Facilities	2,562,583	2,924,064	2,477,874	2,016,374	1,441,417
133 Commissioners Special Revenue	285,064	285,064	285,064	285,064	342,607
144 Emergency Communications	2,410,966	2,159,056	1,637,400	1,223,020	806,457
146 American Rescue Plan Act	203,115	1,326,538	1,918,946	2,254,059	4,757,380
100 Special Revenue Other	5,058,850	4,303,828	4,360,777	4,135,311	3,621,073
200 Debt Service	1	91	1	1	28,918
300 Capital Projects	830,458	1,558,574	1,101,110	1,273,451	2,746,087
400 Solid Waste	2,262,270	2,016,889	2,645,817	3,996,688	3,764,516
410 Solid Waste Reserve	2,755,823	2,556,165	2,355,751	2,131,000	1,999,977
501 ER&R	2,907,060	1,714,706	2,162,881	2,578,602	2,964,776
511 Unemployment	121,891	139,804	151,935	153,272	153,468
515 IT - dissolved 2019	-	-	-		-
TOTAL	39,074,547	40,140,731	39,906,703	39,246,269	42,262,581

Current Expense Financial Trends

