

WHITMAN COUNTY MONTHLY FINANCIAL REPORT

September 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 09/30/2025 (75%)								
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	361,936	144,914	71.41%
General Government	2,467,749	961,748	1,506,001	38.97%	5,541,641	3,298,414	2,243,227	59.52%
Administrative Services	1,182,450	889,126	293,324	75.19%	1,234,850	919,120	315,730	74.43%
Human Resources	-	-	-	0.00%	405,005	264,772	140,233	65.38%
Superior Court	38,400	19,979	18,421	52.03%	411,476	320,565	90,911	77.91%
District Court	998,229	770,146	228,083	77.15%	1,190,524	866,792	323,732	72.81%
Probation	266,000	188,357	77,643	70.81%	479,103	315,957	163,146	65.95%
Clerk	132,748	106,474	26,274	80.21%	504,735	371,449	133,286	73.59%
Treasurer	13,558,723	9,749,282	3,809,441	71.90%	631,112	355,925	275,187	56.40%
Auditor	994,121	760,368	233,753	76.49%	1,054,307	739,805	314,502	70.17%
Assessor	-	750	-	-	642,822	443,065	199,757	68.93%
Prosecuting Attorney	121,131	92,994	28,137	76.77%	1,254,830	961,239	293,591	76.60%
Facilities Management	-	690	(690)	0.00%	935,678	621,936	313,742	66.47%
Sheriff	658,000	551,932	106,068	83.88%	5,823,000	3,927,754	1,895,246	67.45%
Juvenile	150,193	127,956	22,237	85.19%	801,127	581,948	219,179	72.64%
Weed	-	-	-	0.00%	127,196	88,406	38,790	69.50%
Coroner	13,200	14,382	(1,182)	108.95%	402,730	263,158	139,572	65.34%
Extension	1,400	1,430	(30)	102.14%	191,171	101,607	89,564	53.15%
Emergency Management	137,443	88,044	49,399	64.06%	447,900	290,241	157,659	64.80%
Health	3,040,298	2,472,775	567,523	81.33%	2,898,283	2,100,475	797,808	72.47%
Fair	365,168	374,290	(9,122)	102.50%	815,618	511,036	304,582	62.66%
Parks & Rec	20,000	16,550	3,450	82.75%	571,857	372,597	199,260	65.16%
IT	-	-	-	0.00%	1,430,035	714,289	834,517	49.95%
Ending Fund Balance	-	-	-	0.00%	10,800,557	-	10,800,557	0.00%
TOTALS	39,102,407	17,004,414	21,915,883	43.49%	39,102,407	18,798,775	20,303,632	48.08%
TOTALS w/o Budget Balance	24,145,253	17,004,414	21,915,883	70%	28,301,850	18,798,775	9,503,075	66.42%

**CURRENT EXPENSE & COUNTY-WIDE
CASH AND DEBT
AS OF 09/30/2025**

CASH/INVESTMENTS

Current Expense/General Fund

	September 2025	September 2024	September 2023	September 2022	September 2021
Cash	9,039,387	11,354,692	9,553,499	7,285,442	8,933,211
Reserve (Investment)	3,484,029	3,484,029	2,819,029	2,819,029	2,819,029
Total Current Expense Cash & Investments	12,523,416	14,838,721	12,372,528	10,104,471	11,752,240

County-Wide

	September 2025	September 2024	September 2023	September 2022	September 2021
Cash	24,559,004	27,886,389	26,154,120	28,832,981	31,748,737
Investments	12,480,391	12,410,874	10,759,913	7,682,948	7,502,350
Total County-Wide Cash & Investments	37,039,395	40,297,263	36,914,033	36,515,929	39,251,087

DEBT - County-wide

Interfund loans

Borrowing Fund

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	\$	1,161,667	as of 9/30/2025
Landfill Closure and Post Closure	\$	2,209,548	
Emergency Comm Capital Lease	\$	-	7/31/2025

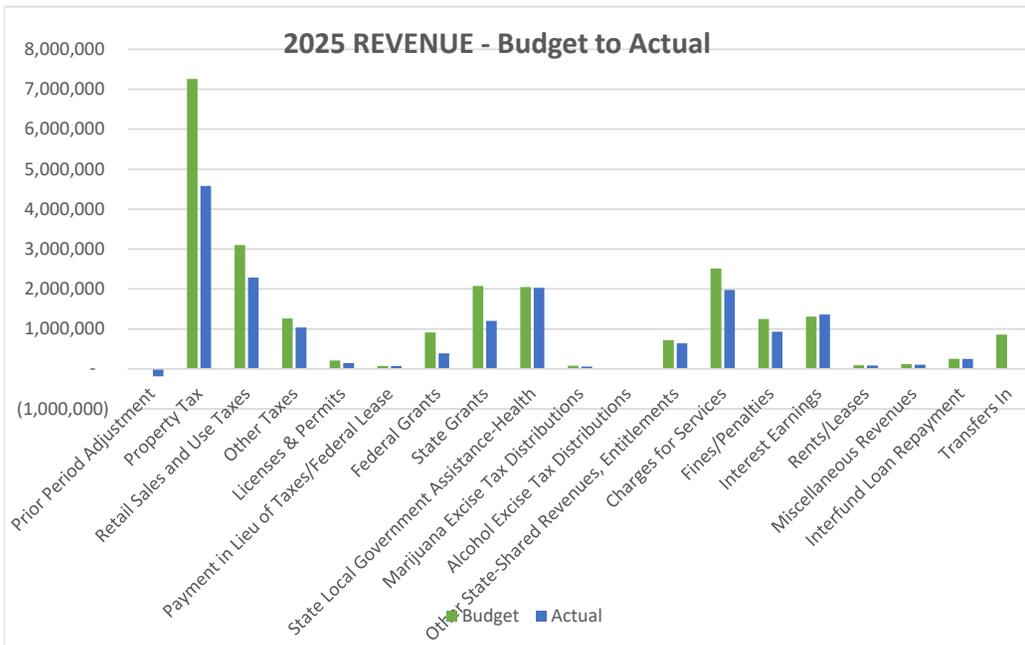
Total County-Wide Debt

\$ 4,205,582

**CURRENT EXPENSE/GENERAL FUND
REVENUES BY CATEGORY
AS OF 09/30/2025 (75%)**

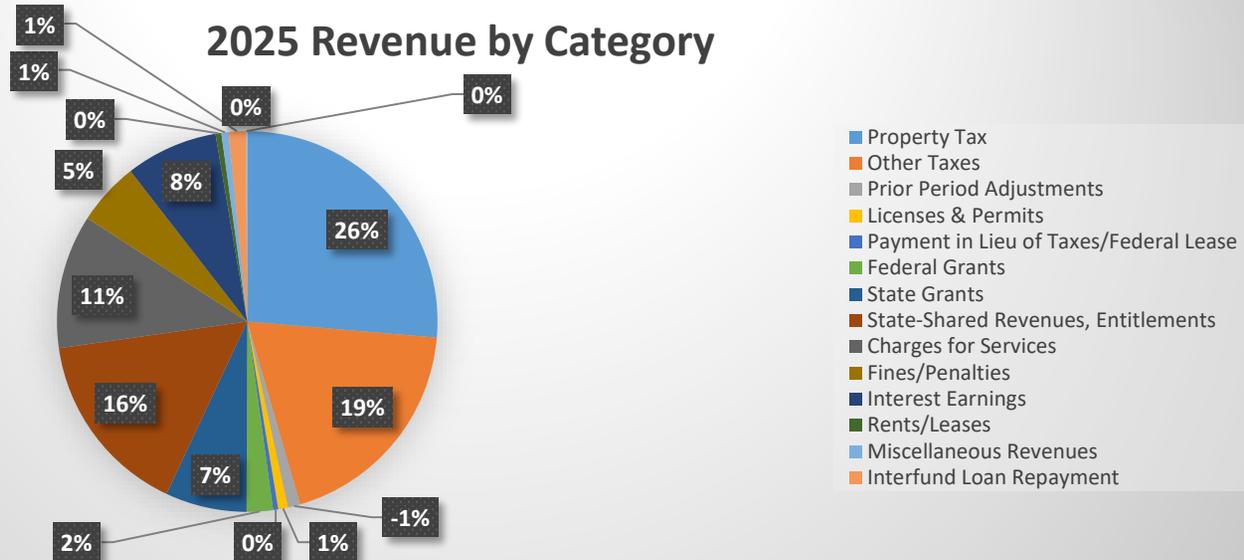
Includes Budget Amendment #1

Revenue	Budget	Actual	% received
Beginning Fund Balance	14,957,154	-	0.00%
Prior Period Adjustment	-	(182,860)	0.00%
Property Tax	7,255,848	4,577,732	63.09%
Retail Sales and Use Taxes	3,100,000	2,288,864	73.83%
Other Taxes	1,265,000	1,038,815	82.12%
Licenses & Permits	212,400	143,845	67.72%
Payment in Lieu of Taxes/Federal Lease	72,025	75,159	104.35%
Federal Grants	910,282	387,032	42.52%
State Grants	2,074,245	1,201,822	57.94%
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	11,675	58.38%
Other State-Shared Revenues, Entitlements	717,248	641,808	89.48%
Charges for Services	2,512,071	1,974,122	78.59%
Fines/Penalties	1,249,900	931,529	74.53%
Interest Earnings	1,306,351	1,361,971	104.26%
Rents/Leases	91,000	86,558	95.12%
Miscellaneous Revenues	119,150	104,694	87.87%
Interfund Loan Repayment	251,000	250,525	99.81%
Transfers In	862,398	22,824	2.65%
Insurance Recoveries	-	-	-
Total CE/General Fund Revenue	39,102,407	17,004,414	43.49%
TOTALS LESS BEG. FUND BALANCE	24,145,253	17,004,414	70%



CURRENT EXPENSE/GENERAL FUND REVENUES BY CATEGORY AS OF 09/30/2025 (75%)

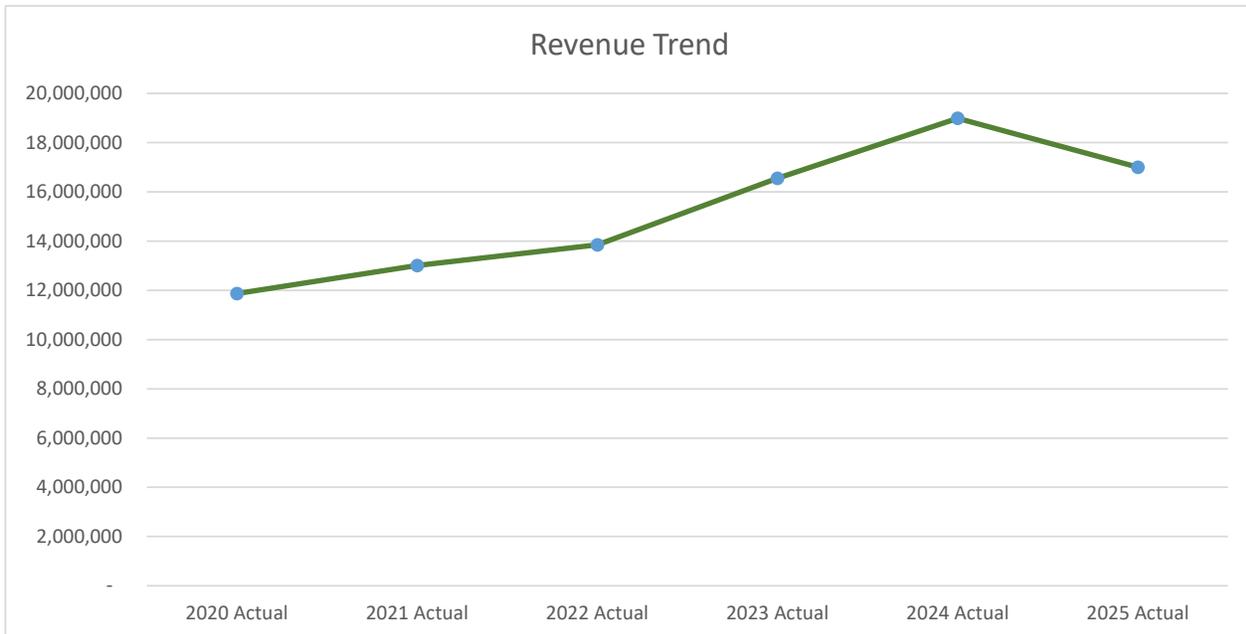
	2025 Actual	2024 Actual	2025 % of 2025 Total	2025 vs 2024 Difference
Property Tax	4,577,732	4,523,724	26.92%	54,008
Other Taxes	3,327,679	3,287,872	19.57%	39,807
Prior Period Adjustments	(182,860)	-	-1.08%	(182,860)
Licenses & Permits	143,845	139,117	0.85%	4,728
Payment in Lieu of Taxes/Federal Lease	75,159	72,995	0.44%	2,164
Federal Grants	387,032	494,778	2.28%	(107,746)
State Grants	1,201,822	963,699	7.07%	238,123
State-Shared Revenues, Entitlements	2,741,782	3,613,288	16.12%	(871,506)
Charges for Services	1,974,122	1,783,504	11.61%	190,618
Fines/Penalties	931,529	988,447	5.48%	(56,918)
Interest Earnings	1,361,971	1,842,609	8.01%	(480,638)
Rents/Leases	86,558	171,382	0.51%	(84,824)
Miscellaneous Revenues	104,694	377,045	0.62%	(272,351)
Interfund Loan Repayment	250,525	250,173	1.47%	352
Transfers In	22,824	478,699	0.13%	(455,875)
Insurance Recoveries	-	-	0.00%	-
Total CE/General Fund Revenue	17,004,414	18,987,332	100.00%	(1,982,918)



Current Expense

Revenue Trend as of 09/30/25

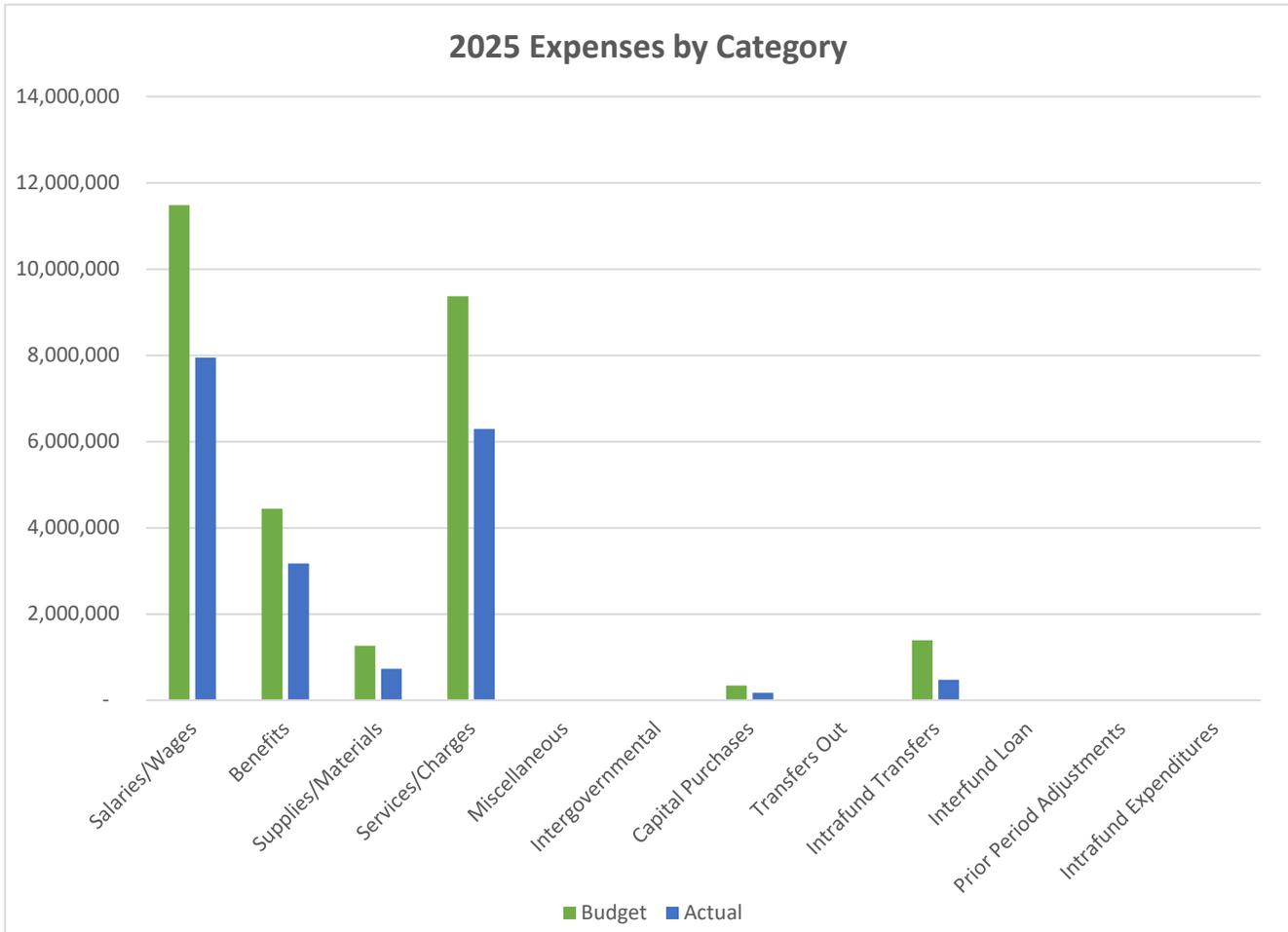
	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual
Prior Period Adjustment	275	3,464	-	(85,809)	-	(182,860)
Property Tax	4,019,757	4,310,506	4,581,977	4,405,221	4,523,724	4,577,732
Retail Sales and Use Taxes	1,713,725	1,671,422	2,099,842	2,364,684	2,250,365	2,288,864
Other Taxes	854,133	766,873	963,349	1,075,611	1,037,507	1,038,815
Licenses & Permits	119,609	118,963	120,628	130,670	139,117	143,845
Payment in Lieu of Taxes	61,486	62,378	63,814	172,385	72,995	75,159
Federal Grants	1,166,357	1,687,369	578,335	607,466	494,778	387,032
State Grants	556,198	748,421	546,142	820,501	963,699	1,201,822
State Local Government Ast.	318,355	289,355	925,129	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	12,333	14,196	13,077	13,525	12,461	11,675
Other State-Shared Rev.	465,066	596,731	479,458	567,952	560,777	641,808
Charges for Services	1,377,675	1,435,141	1,580,788	1,614,388	1,783,504	1,974,122
Fines/Penalties	698,761	705,187	622,562	822,356	988,447	931,529
Interest Earnings	326,897	151,340	308,766	1,535,837	1,842,609	1,361,971
Rents/Leases	28,790	114,805	153,566	158,078	171,382	86,558
Miscellaneous Revenues	24,650	25,357	312,207	103,677	377,045	104,694
Interfund Loan Repayment	8,125	50,000	249,476	249,825	250,173	250,525
Transfers In	71,182	207,996	192,191	44,235	478,699	22,824
Insurance Recoveries	-	-	-	-	-	-
Total General Fund Rev.	11,870,803	13,009,533	13,850,345	16,553,107	18,987,332	17,004,414



CURRENT EXPENSE/GENERAL FUND EXPENSES BY CATEGORY AS OF 09/30/2025 (75%)

Includes Budget Amendment #1

Expenses	Budget	Actual	% spent
Salaries/Wages	11,481,740	7,946,245	69.21%
Benefits	4,442,011	3,170,170	71.37%
Supplies/Materials	1,267,070	728,335	57.48%
Services/Charges	9,367,145	6,292,425	67.18%
Miscellaneous	9,300	4,446	47.81%
Intergovernmental	600	-	0.00%
Capital Purchases	344,385	174,064	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	18,798,775	48.08%
TOTAL less End. Fund Balance	28,301,850	18,798,775	66.42%

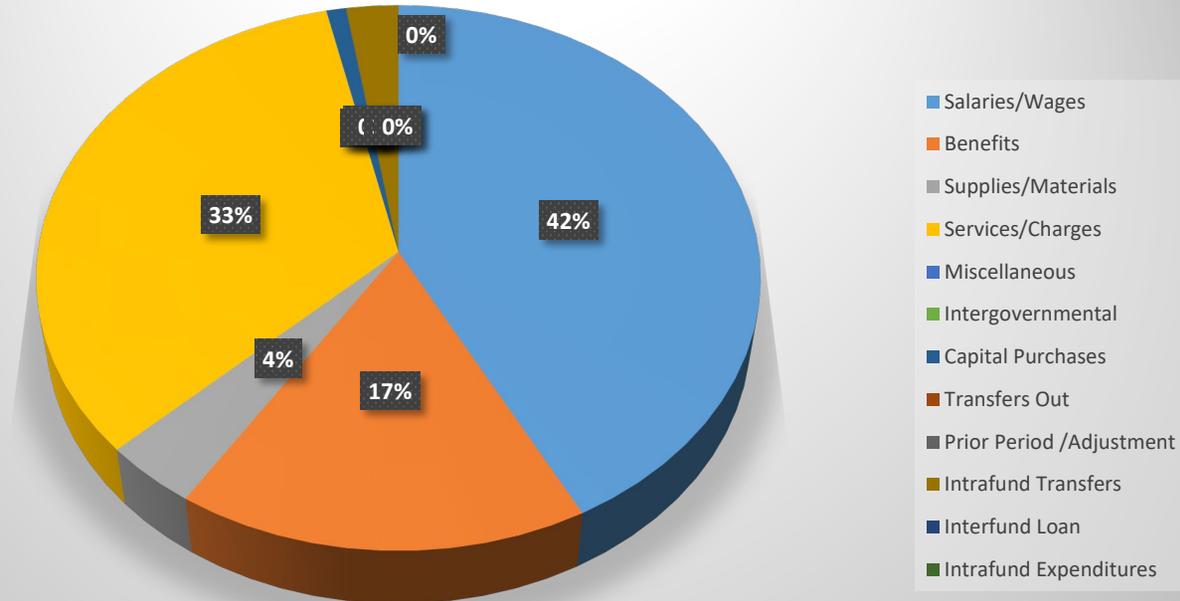


CURRENT EXPENSE/GENERAL FUND

EXPENSES BY OBJECT CODE AS OF 09/30/2025 (75%)

Expenses	2025 Actual	2024 Actual	2025 % of 2025 Total	2025 vs 2024 Difference	2025 vs 2024 % increase/decrease
Salaries/Wages	7,946,245	7,241,869	42.27%	704,376	10%
Benefits	3,170,170	2,989,711	16.86%	180,459	6%
Supplies/Materials	728,335	815,903	3.87%	(87,568)	-11%
Services/Charges	6,292,425	5,686,049	33.47%	606,376	11%
Miscellaneous	4,446	879	0.02%	3,567	406%
Intergovernmental	-	-	0.00%	-	0%
Capital Purchases	174,064	344,044	0.93%	(169,980)	0%
Transfers Out	-	-	0.00%	-	0%
Prior Period /Adjustment	6,289	-	0.03%	6,289	0%
Intrafund Transfers	476,801	646,981	2.54%	(170,180)	0%
Interfund Loan	-	-	0.00%	-	0%
Intrafund Expenditures	-	-	0.00%	-	0%
Total CE/General Fund Expenses	18,798,775	17,725,436	100%	1,073,339	6%

2025 Expenses by Object Code



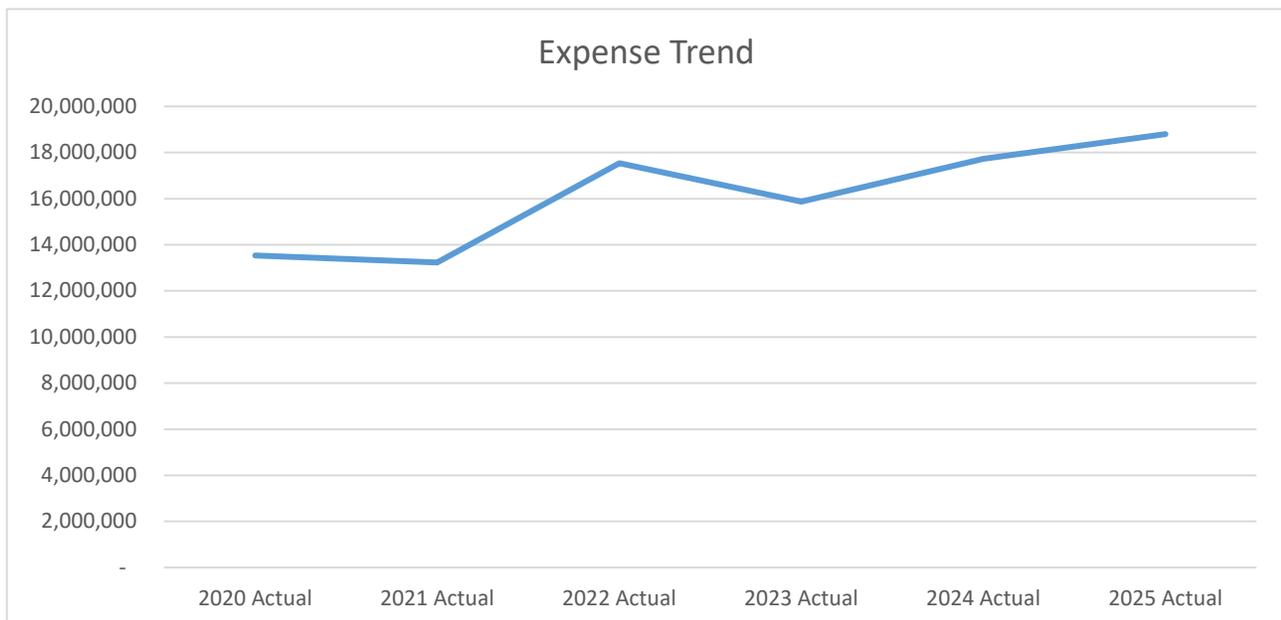
**CURRENT EXPENSE/GENERAL FUND
EXPENSES BY OBJECT CODE DETAIL
AS OF 09/30/2025 (66.6%)**

Includes Budget Amendment #1

	Budget	Actual	% of Budget	% of Total Actual
Salaries/Wages	11,126,732	7,722,427	69%	41.08%
Salaries /Wages- Overtime	355,008	223,817	63%	1.19%
Benefits	4,442,011	3,170,170	71%	16.86%
Operating Supplies/Materials	698,960	497,430	71%	2.65%
Fuel	215,080	95,588	44%	0.51%
Items Purchased for Inventory or Resale	17,880	10,520	59%	0.06%
Small Tools & Equipment	335,150	124,797	37%	0.66%
Services/Professional Services	5,768,542	3,566,359	62%	18.97%
Communications	239,795	188,637	79%	1.00%
Travel	170,450	81,751	48%	0.43%
Advertising	54,640	26,563	49%	0.14%
Rentals & Leases	368,040	309,563	84%	1.65%
Insurance/Bonds	2,040,225	1,696,014	83%	9.02%
Public Utilities	368,185	250,506	68%	1.33%
Repairs & Maintenance	357,268	173,032	48%	0.92%
Miscellaneous	9,300	4,447	48%	0.02%
Intergovernmental Services/Payments	600	-	0%	0.00%
Interfund Transfers	-	-	0%	0.00%
Intrafund Transfers	1,389,399	476,801		2.54%
Interfund Loan	-	-	0%	0.00%
Capital Outlay	344,385	174,064	51%	0.93%
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	18,798,775	48%	100.00%
Current Expense Less End. Fund Bal.	28,301,850	18,798,775	66%	

Current Expense Expense Trend as of 09/30/2025

	2020	2021	2022	2023	2024	2025
	Actual	Actual	Actual	Actual	Actual	Actual
Salaries/Wages	5,267,027	5,225,205	5,582,701	6,550,096	7,034,327	7,722,427
Salaries /Wages- OT	95,571	149,828	179,465	143,101	207,542	223,817
Benefits	2,120,950	2,080,463	2,199,047	2,635,980	2,989,711	3,170,170
Operating Sup./Mat.	294,598	213,523	362,150	447,972	537,007	497,430
Fuel	54,329	65,996	96,134	102,559	99,641	95,588
Items for Inv. or Resale	15,379	2,976	8,918	10,294	10,509	10,520
Small Tools & Equip.	259,767	197,099	222,328	212,398	168,746	124,797
Services/Prof. Srv.	1,478,723	2,391,925	2,346,026	2,854,908	3,105,978	3,566,359
Communications	121,542	96,857	125,166	139,266	175,173	188,637
Travel	17,009	14,825	43,020	70,617	74,516	81,751
Advertising	5,942	31,198	21,521	13,587	15,787	26,563
Rentals & Leases	223,723	197,445	290,028	200,999	243,105	309,563
Insurance/Bonds	632,432	712,533	856,541	1,026,925	1,523,434	1,696,014
Public Utilities	175,289	176,598	168,369	213,876	238,031	250,506
Repairs & Maint.	141,952	189,844	135,952	341,433	310,025	173,032
Miscellaneous	1,333	2,626	240,335	14,603	879	4,447
Intergov. Services	92,214	-	-	-	-	-
Interfund Transfers	2,327,986	1,470,000	200,000	-	-	-
Intrafund Transfers	-	5,181	4,430,848	777,291	646,981	476,801
Interfund Loan	-	-	-	-	-	-
Capital Outlay	204,365	6,645	21,132	121,527	344,044	174,064
Prior Period Adj.	556	-	6,626	-	-	6,289
Intrafund Payments	-	355	-	-	-	-
Current Expense Totals	13,530,687	13,231,122	17,536,307	15,877,432	17,725,436	18,798,775



**CURRENT EXPENSE/GENERAL FUND
SALARIES AND BENEFITS BY DEPARTMENT
AS OF 09/30/2025 (75%)**

Includes Budget Amendment #1

	Budget	Actual	% of Budget
009 - Commissioners	492,000	350,979	71%
010 - General Government	95,742	56,957	59%
012 - Admin Services	552,650	384,715	70%
013- Human Resources	397,805	260,097	65%
020 - Superior Court	240,776	182,986	76%
030- District Court	968,795	685,349	71%
031-Probation	392,603	265,204	68%
040- Clerk	445,735	318,328	71%
050 - Treasurer	569,862	332,772	58%
060 - Auditor	794,695	550,915	69%
080 - Assessor	611,222	407,863	67%
100 - Prosecuting Attorney	1,191,700	879,755	74%
120 - Facilities Management	409,778	297,661	73%
140 - Sheriff	4,599,700	3,260,760	71%
170 - Juvenile Services	529,767	390,276	74%
200 - Weed Control	107,086	76,246	71%
220 - Coroner	289,030	195,766	68%
240 - County Extension	99,966	75,001	75%
260 - Emergency Management	258,900	190,426	74%
280 - Public Health	1,474,247	1,037,357	70%
300 - Fair	421,150	266,623	63%
310- Parks and Recreation	443,857	284,126	64%
320 - Information Technology	536,685	366,253	68%
Current Expense Expenditure Totals	15,923,751	11,116,415	70%

**NON-CURRENT EXPENSE
SALARIES AND BENEFITS BY FUND
AS OF 09 /30/2025 (75%)**

Includes Budget Amendment #1

	Budget	Actual	% of Budget
102 - Building and Development	151,450	107,184	71%
103 - Countywide Planning	272,900	197,769	72%
104 - Developmental Services	209,645	154,134	74%
108-Veterans Relief	43,847	30,004	68%
110 - County Road	6,384,100	3,953,647	62%
117 - Boating Safety	67,000	65,344	98%
122 - Sheriff K-9 Unit	1,000	-	0%
123 - Paths and Trails	58,660	48,524	83%
126 - Treasurer M&O	5,150	-	0%
127 - Quad-City Task Force	85,700	65,504	76%
128 - Crime Victims/Witness	176,875	133,501	75%
132-Auditor's Document Preservation	-	-	0%
134 - Elections Reserve	36,516	24,296	67%
135 - Prosecutor STOP Grant	16,277	13,303	82%
138 - Federal Equitable Sharing	5,000	-	0%
143 - Trial Court Improvement	5,618	5,986	107%
144 - Emergency Communication	531,350	333,801	63%
146-ARPA	38,830	30,004	77%
400 - Solid Waste	1,359,750	768,576	57%
410 - Solid Waste Reserve	22,500	-	0%
501 - Equipment Rental & Revolving	1,241,300	618,828	50%
511 - Unemployment Insurance	15,000	16,480	110%
Non-CE Expenditure Totals	10,728,468	6,566,885	61%

Cash & Investment Trends - September					
	September 2025	September 2024	September 2023	September 2022	September 2021
001 Current Expense	12,523,416	14,838,721	12,372,528	10,104,471	11,752,240
102 Building & Development	98,595	127,623	85,607	93,548	113,771
103 CW Planning	210,454	93,154	150,903	50,155	102,470
110 County Road	4,503,517	5,989,089	4,958,187	6,218,664	4,826,334
112 Public Facilities	2,484,324	3,061,188	2,384,146	1,919,359	1,819,087
133 Commissioners Special Revenue	285,064	285,064	285,064	285,064	342,608
144 Emergency Communications	2,703,398	2,135,852	1,465,570	1,074,384	747,876
146 American Rescue Plan Act	213,473	1,358,616	1,922,086	2,556,781	4,857,865
100 Special Revenue Other	4,965,464	4,298,846	4,371,534	4,072,302	3,583,137
200 Debt Service	83,446	83,536	83,446	83,445	28,918
300 Capital Projects	1,134,491	1,467,047	1,093,974	1,300,453	2,389,727
400 Solid Waste	2,199,295	1,979,724	2,912,860	4,042,785	3,610,766
410 Solid Waste Reserve	2,738,242	2,541,319	2,332,028	2,119,624	1,987,954
501 ER&R	2,772,892	1,897,681	2,344,165	2,441,619	2,934,765
511 Unemployment	123,324	139,803	151,935	153,275	153,569
515 IT - dissolved 2019	-	-	-		-
TOTAL	37,039,395	40,297,263	36,914,033	36,515,929	39,251,087

Current Expense Financial Trends

