

# WHITMAN COUNTY MONTHLY FINANCIAL REPORT

January 2026

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](mailto:jessica.jensema@whitmancounty.gov)



CURRENT EXPENSE/GENERAL FUND									
REVENUES & EXPENDITURES BY DEPARTMENT									
AS OF 1/31/2026 (8.33%)									
	<i>Revenue</i>					<i>Expenditures</i>			
<b>Department</b>	<b>2026 Budget</b>	<b>2026 Actual</b>	<b>Remaining</b>	<b>% Collected</b>	<b>2026 Budget</b>	<b>2026 Actual</b>	<b>Remaining</b>	<b>Expended</b>	
Beginning Fund Balance	13,308,251	-	13,308,251				-	0.00%	
Prior Period Adjustment	-	-	-	0.00%					
BoCC	-	-	-	0.00%	503,190	40,911	462,279	8.13%	
General Government	2,382,229	173,896	2,208,333	7.30%	5,343,841	2,200,712	3,143,129	41.18%	
Administrative Services	1,000,000	168,699	831,301	16.87%	1,005,974	114,178	891,796	11.35%	
Human Resources	-	-	-	0.00%	417,070	33,716	383,354	8.08%	
Superior Court	14,208	315	13,893	2.22%	419,614	30,712	388,902	7.32%	
District Court	858,650	71,893	786,757	8.37%	923,346	79,880	843,466	8.65%	
Probation	287,250	13,369	273,881	4.65%	469,072	41,246	427,826	8.79%	
Clerk	137,948	8,382	129,566	6.08%	524,858	41,638	483,220	7.93%	
Treasurer	14,511,787	509,577	14,002,210	3.51%	519,928	39,117	480,811	7.52%	
Auditor	1,108,350	152,471	955,879	13.76%	1,115,838	79,573	1,036,265	7.13%	
Assessor	300	-	300	0.00%	647,409	43,366	604,043	6.70%	
Prosecuting Attorney	137,900	11,831	126,069	8.58%	1,320,230	99,324	1,220,906	7.52%	
Facilities Management	-	-	-	0.00%	853,645	66,435	787,210	7.78%	
Sheriff	733,800	66,676	667,124	9.09%	5,962,756	412,571	5,550,185	6.92%	
Juvenile	149,047	17,263	131,784	11.58%	777,374	60,003	717,371	7.72%	
Weed	1,485	-	1,485	0.00%	124,421	9,142	115,279	7.35%	
Coroner	24,450	-	24,450	0.00%	397,350	25,913	371,437	6.52%	
Extension	400	-	400	0.00%	173,922	13,345	160,577	7.67%	
Emergency Management	70,000	-	70,000	0.00%	343,661	18,099	325,562	5.27%	
Health	2,632,443	120,972	2,511,471	4.60%	2,573,711	157,842	2,415,869	6.13%	
Fair	248,400	9,484	238,916	3.82%	724,505	40,452	684,053	5.58%	
Parks & Rec	20,000	964	19,036	4.82%	554,411	35,057	519,354	6.32%	
IT	-	-	-	0.00%	1,567,909	108,322	1,459,587	6.91%	
Ending Fund Balance	-	-	-	0.00%	10,362,863	-	10,362,863	0.00%	
<b>TOTALS</b>	<b>37,626,898</b>	<b>1,325,792</b>	<b>36,301,106</b>	<b>3.52%</b>	<b>37,626,898</b>	<b>3,791,554</b>	<b>33,835,344</b>	<b>10.08%</b>	
<b>TOTALS w/o Budget Balance</b>	<b>24,318,647</b>	<b>1,325,792</b>	<b>36,301,106</b>	<b>5%</b>	<b>27,264,035</b>	<b>3,791,554</b>	<b>23,472,481</b>	<b>13.91%</b>	

**CURRENT EXPENSE & COUNTY-WIDE  
CASH AND DEBT  
AS OF 1/31/2026**

**CASH/INVESTMENTS**

**Current Expense/General Fund**

	January 2026	January 2025	January 2024	January 2023	January 2022
Cash	7,632,248	8,642,645	9,039,512	9,302,422	9,555,686
Reserve (Investment)	3,484,029	3,484,029	2,819,029	2,819,029	2,819,029
<b>Total Current Expense Cash &amp; Investments</b>	<b>11,116,277</b>	<b>12,126,674</b>	<b>11,858,541</b>	<b>12,121,451</b>	<b>12,374,715</b>

**County-Wide**

	January 2026	January 2025	January 2024	January 2023	January 2022
Cash	21,783,341	24,921,852	26,260,028	29,536,818	30,264,709
Investments	12,706,545	11,981,653	11,507,631	8,279,175	7,751,738
<b>Total County-Wide Cash &amp; Investments</b>	<b>34,489,886</b>	<b>36,903,505</b>	<b>37,767,659</b>	<b>37,815,993</b>	<b>38,016,447</b>

**DEBT - County-wide**

*Interfund loans*

Borrowing Fund	Lending Fund
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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**

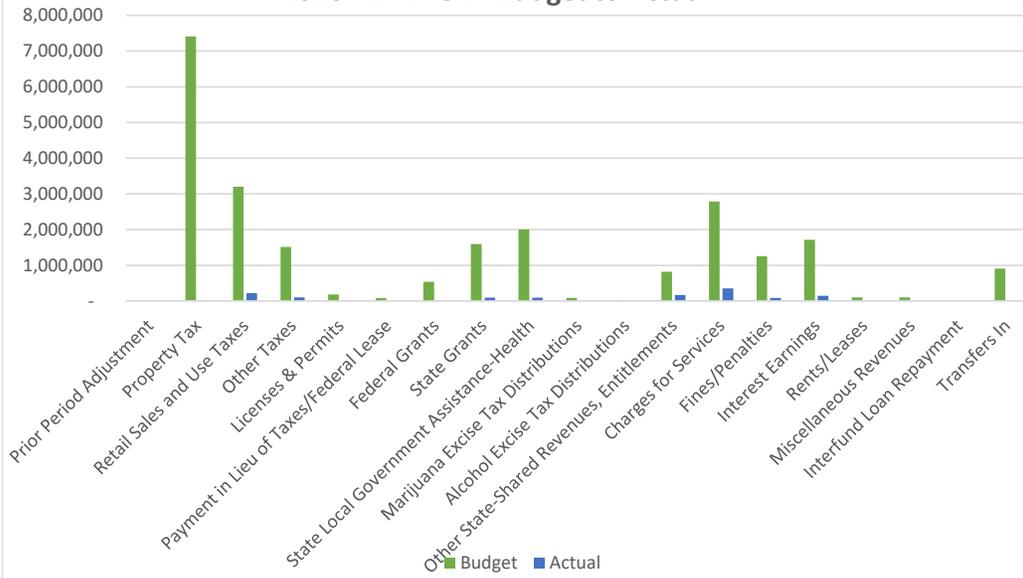
Compensated Balances-County-Wide	\$ 1,102,861	as of 1/31/2026
Landfill Closure and Post Closure	\$ 2,209,548	
Emergency Comm Capital Lease	\$ -	7/31/2025

<b>Total County-Wide Debt</b>	<b>\$ 4,146,776</b>	
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**CURRENT EXPENSE/GENERAL FUND  
REVENUES BY CATEGORY  
AS OF 1/31/2026 (8.33%)**

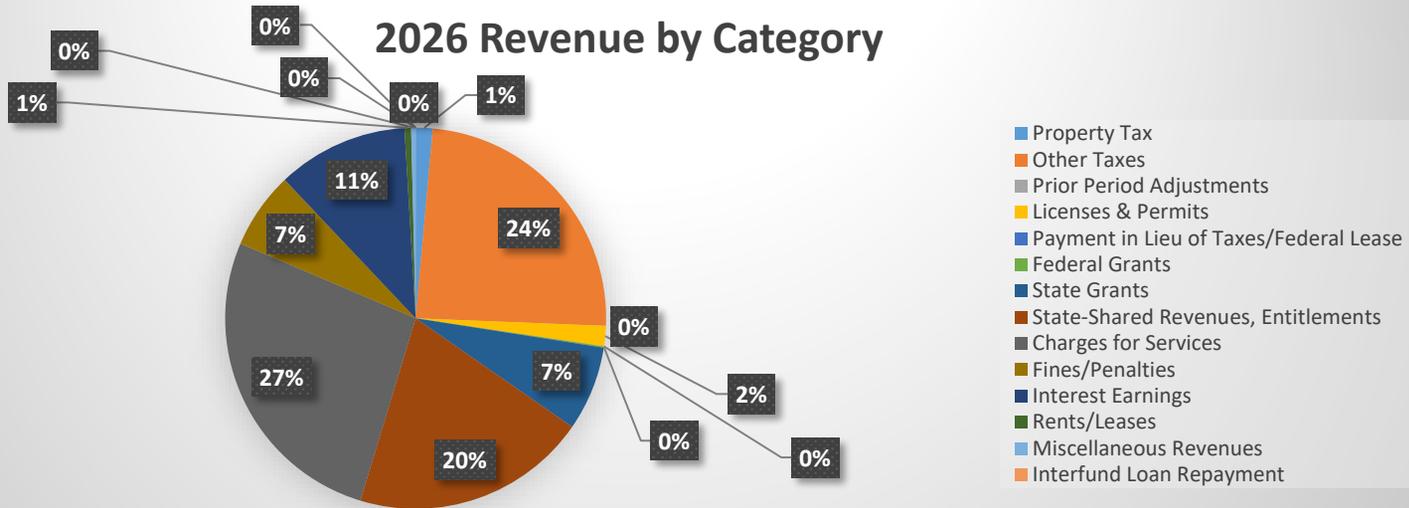
<b>Revenue</b>	<b>Budget</b>	<b>Actual</b>	<b>% received</b>
Beginning Fund Balance	13,308,251	-	0.00%
Prior Period Adjustment	-	-	0.00%
Property Tax	7,410,962	19,022	0.26%
Retail Sales and Use Taxes	3,200,000	220,076	6.88%
Other Taxes	1,515,500	100,738	6.65%
Licenses & Permits	184,000	22,853	12.42%
Payment in Lieu of Taxes/Federal Lease	82,025	18	0.02%
Federal Grants	534,693	1,500	0.28%
State Grants	1,594,705	95,212	5.97%
State Local Government Assistance-Health	2,001,000	94,678	4.73%
Marijuana Excise Tax Distributions	85,000	-	0.00%
Alcohol Excise Tax Distributions	20,000	3,656	18.28%
Other State-Shared Revenues, Entitlements	819,048	167,354	20.43%
Charges for Services	2,786,885	354,251	12.71%
Fines/Penalties	1,258,800	86,489	6.87%
Interest Earnings	1,712,600	147,492	8.61%
Rents/Leases	102,000	7,406	7.26%
Miscellaneous Revenues	105,200	5,047	4.80%
Interfund Loan Repayment	-	-	0.00%
Transfers In	906,229	-	0.00%
Insurance Recoveries	-	-	-
<b>Total CE/General Fund Revenue</b>	<b>37,626,898</b>	<b>1,325,792</b>	<b>3.52%</b>
<b>TOTALS LESS BEG. FUND BALANCE</b>	<b>24,318,647</b>	<b>1,325,792</b>	<b>5%</b>

**2026 REVENUE - Budget to Actual**



**CURRENT EXPENSE/GENERAL FUND  
REVENUES BY CATEGORY  
AS OF 1/31/2026 (8.33%)**

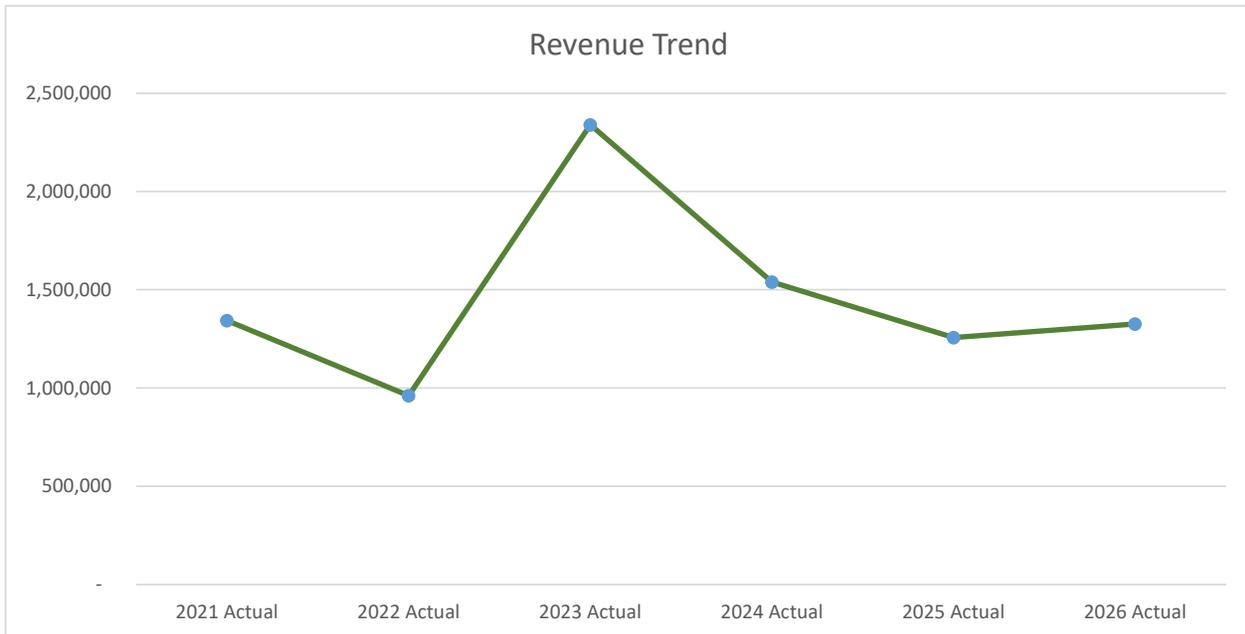
	2026 Actual	2025 Actual	2026 % of 2026 Total	2026 vs 2025 Difference
Property Tax	19,022	10,582	1.43%	8,440
Other Taxes	320,814	349,401	24.20%	(28,587)
Prior Period Adjustments	-	-	0.00%	-
Licenses & Permits	22,853	65,014	1.72%	(42,161)
Payment in Lieu of Taxes/Federal Lease	18	-	0.00%	18
Federal Grants	1,500	43,265	0.11%	(41,765)
State Grants	95,212	43,923	7.18%	51,289
State-Shared Revenues, Entitlements	265,688	298,758	20.04%	(33,070)
Charges for Services	354,251	246,299	26.72%	107,952
Fines/Penalties	86,489	66,986	6.52%	19,503
Interest Earnings	147,492	121,780	11.12%	25,712
Rents/Leases	7,406	5,244	0.56%	2,162
Miscellaneous Revenues	5,047	6,029	0.38%	(982)
Interfund Loan Repayment	-	-	0.00%	-
Transfers In	-	-	0.00%	-
Insurance Recoveries	-	-	0.00%	-
<b>Total CE/General Fund Revenue</b>	<b>1,325,792</b>	<b>1,257,281</b>	<b>100.00%</b>	<b>68,511</b>



# Current Expense

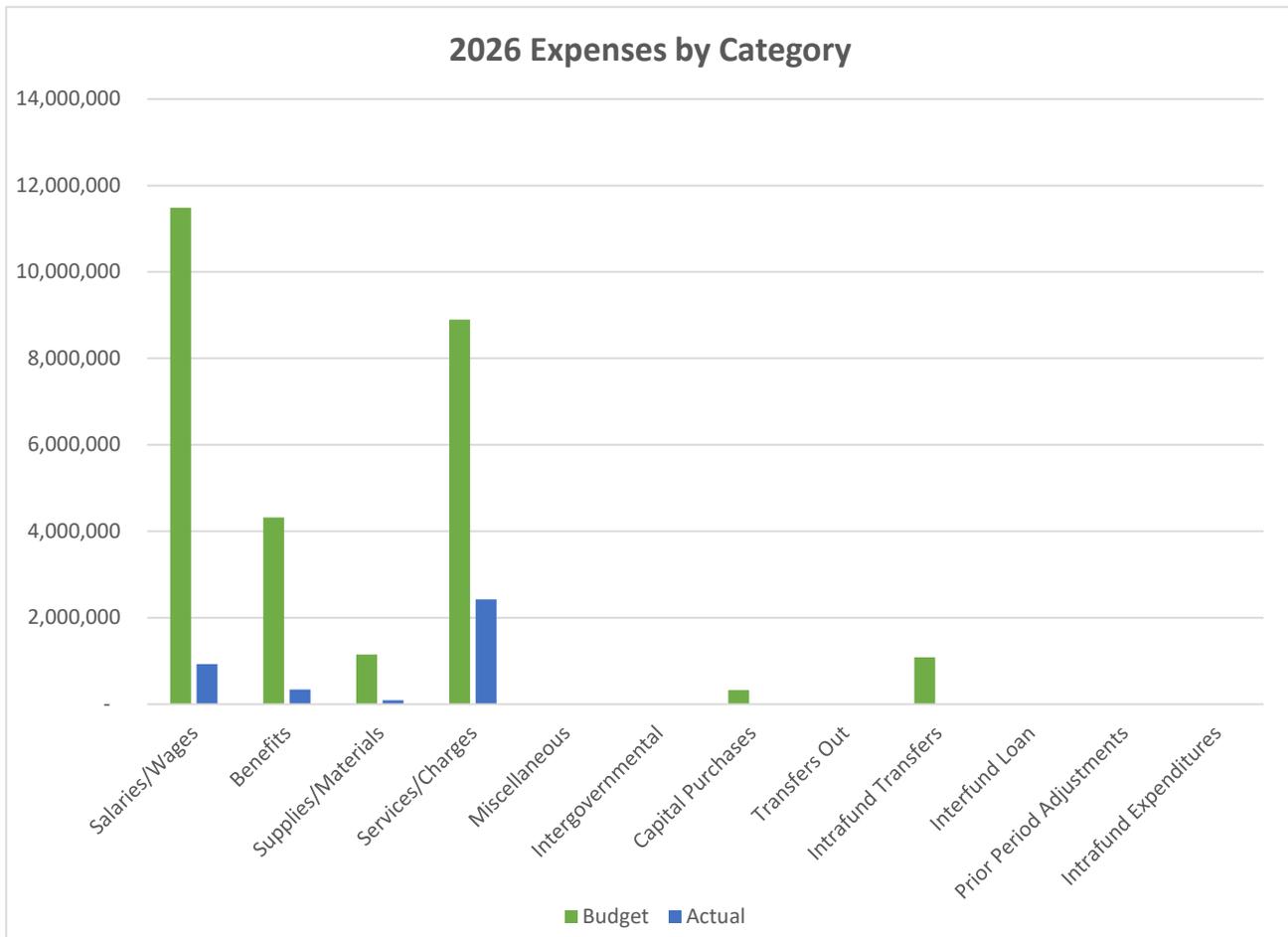
## Revenue Trend as of 1/31/26

	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>
	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>
Prior Period Adjustment	34	-	-	-	-	-
Property Tax	18,362	23,970	52,462	10,648	10,582	19,022
Retail Sales and Use Taxes	187,715	221,705	265,967	262,079	257,515	220,076
Other Taxes	81,006	96,638	110,784	117,927	91,886	100,738
Licenses & Permits	43,304	40,409	15,031	7,223	65,014	22,853
Payment in Lieu of Taxes	-	-	52,116	-	-	18
Federal Grants	251,655	111,404	270,835	181,039	43,265	1,500
State Grants	161,848	28,230	278,746	133,721	43,923	95,212
State Local Government Ast.	144,678	-	615,678	94,678	124,678	94,678
Marijuana Excise Tax	-	-	-	-	-	-
Alcohol Excise Tax	4,533	4,247	4,239	4,106	3,910	3,656
Other State-Shared Rev.	127,207	119,703	130,424	142,435	170,170	167,354
Charges for Services	146,250	202,380	280,071	266,937	246,299	354,251
Fines/Penalties	81,955	64,955	58,914	84,072	66,986	86,489
Interest Earnings	92,912	7,542	157,511	197,004	121,780	147,492
Rents/Leases	1,237	10,318	4,882	20,891	5,244	7,406
Miscellaneous Revenues	260	30,043	42,386	16,789	6,029	5,047
Interfund Loan Repayment	-	-	-	-	-	-
Transfers In	-	-	-	(219)	-	-
Insurance Recoveries	-	-	-	-	-	-
<b>Total General Fund Rev.</b>	<b>1,342,956</b>	<b>961,544</b>	<b>2,340,046</b>	<b>1,539,329</b>	<b>1,257,281</b>	<b>1,325,792</b>



**CURRENT EXPENSE/GENERAL FUND  
EXPENSES BY CATEGORY  
AS OF 1/31/2026 (8.33%)**

<b>Expenses</b>	<b>Budget</b>	<b>Actual</b>	<b>% spent</b>
Salaries/Wages	11,487,263	927,896	8.08%
Benefits	4,318,220	343,569	7.96%
Supplies/Materials	1,148,679	94,071	8.19%
Services/Charges	8,894,082	2,425,984	27.28%
Miscellaneous	2,300	34	1.48%
Intergovernmental	600	-	0.00%
Capital Purchases	330,000	-	0.00%
Transfers Out	-	-	0.00%
Intrafund Transfers	1,082,891	-	0.00%
Interfund Loan	-	-	0.00%
Prior Period Adjustments	-	-	0.00%
Intrafund Expenditures	-	-	0.00%
Ending Fund Balance	10,362,863	-	0.00%
<b>Total CE/General Fund Expenses</b>	<b>37,626,898</b>	<b>3,791,554</b>	<b>10.08%</b>
<b>TOTAL less End. Fund Balance</b>	<b>27,264,035</b>	<b>3,791,554</b>	<b>13.91%</b>



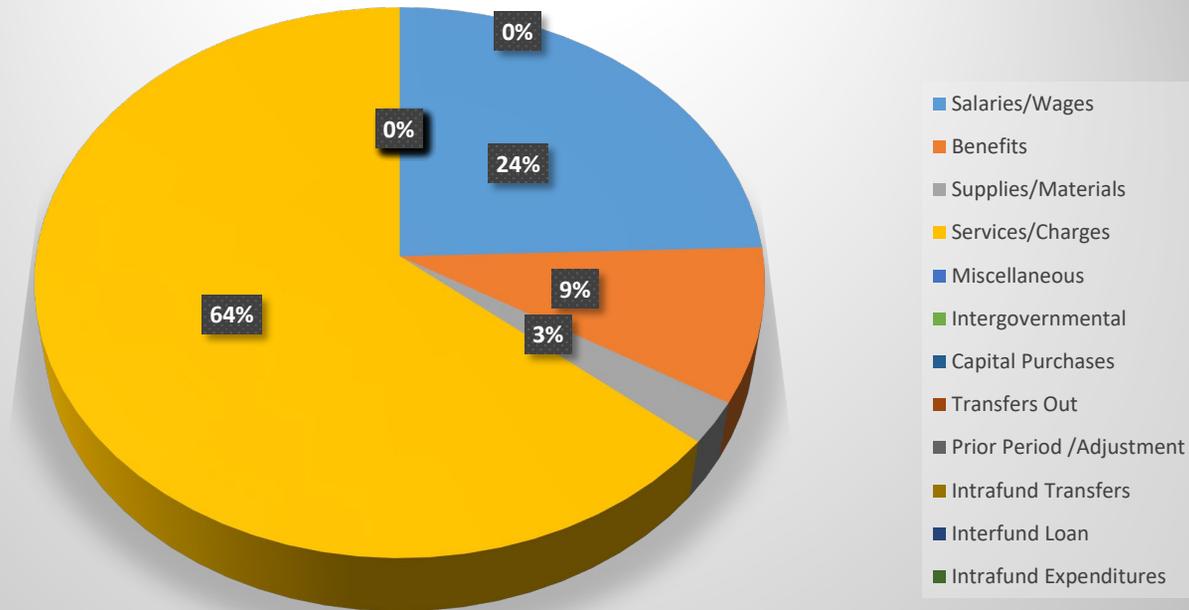
## CURRENT EXPENSE/GENERAL FUND

### EXPENSES BY OBJECT CODE

**AS OF 1/31/2026 (8.33%)**

Expenses	2026 Actual	2025 Actual	2026 % of 2026 Total	2026 vs 2025 Difference	2026 vs 2025 % increase/decrease
Salaries/Wages	927,896	<b>907,389</b>	24.47%	20,507	2%
Benefits	343,569	<b>363,283</b>	9.06%	(19,714)	-5%
Supplies/Materials	94,071	<b>61,398</b>	2.48%	32,673	53%
Services/Charges	2,425,984	<b>2,104,747</b>	63.98%	321,237	15%
Miscellaneous	34	<b>40</b>	0.00%	(6)	-15%
Intergovernmental	-	-	0.00%	-	0%
Capital Purchases	-	<b>10,698</b>	0.00%	(10,698)	-100%
Transfers Out	-	-	0.00%	-	0%
Prior Period /Adjustment	-	<b>828</b>	0.00%	(828)	-100%
Intrafund Transfers	-	-	0.00%	-	0%
Interfund Loan	-	-	0.00%	-	0%
Intrafund Expenditures	-	-	0.00%	-	0%
<b>Total CE/General Fund Expenses</b>	<b>3,791,554</b>	<b>3,448,383</b>	100%	343,171	10%

### 2026 Expenses by Object Code

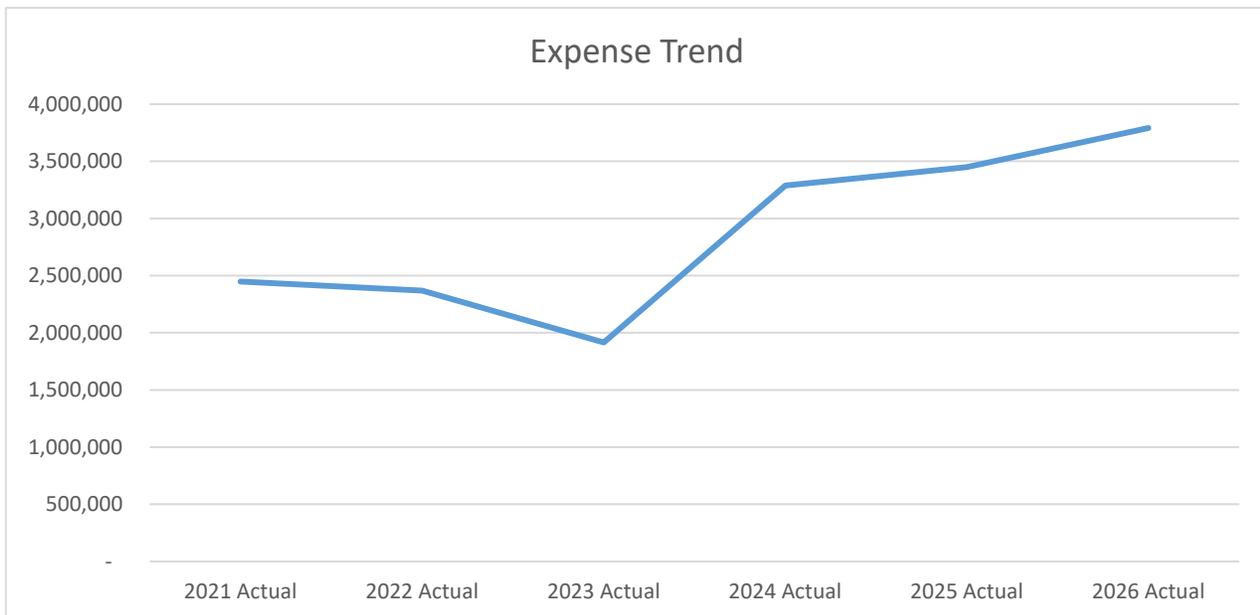


**CURRENT EXPENSE/GENERAL FUND  
EXPENSES BY OBJECT CODE DETAIL  
AS OF 1/31/2026 (8.33%)**

	<b>Budget</b>	<b>Actual</b>	<b>% of Budget</b>	<b>% of Total Actual</b>
Salaries/Wages	11,192,125	908,923	8%	23.97%
Salaries /Wages- Overtime	295,138	18,973	6%	0.50%
Benefits	4,318,220	343,569	8%	9.06%
Operating Supplies/Materials	658,595	29,784	5%	0.79%
Fuel	162,390	8,075	5%	0.21%
Items Purchased for Inventory or Resale	17,880	1,138	6%	0.03%
Small Tools & Equipment	309,814	55,074	18%	1.45%
Services/Professional Services	5,219,883	558,722	11%	14.74%
Communications	262,024	14,495	6%	0.38%
Travel	133,350	1,509	1%	0.04%
Advertising	35,960	1,126	3%	0.03%
Rentals & Leases	479,590	1,316	0%	0.03%
Insurance/Bonds	2,125,125	1,817,278	86%	47.93%
Public Utilities	364,300	28,908	8%	0.76%
Repairs & Maintenance	273,850	2,630	1%	0.07%
Miscellaneous	2,300	34	1%	0.00%
Intergovernmental Services/Payments	600	-	0%	0.00%
Interfund Transfers	-	-	0%	0.00%
Intrafund Transfers	1,082,891	-		0.00%
Interfund Loan	-	-	0%	0.00%
Capital Outlay	330,000	-	0%	0.00%
Prior Period Adjustments	-	-	0%	0.00%
Intrafund Payments	-	-	0%	0.00%
Ending Fund Balance	10,362,863	-	0%	0.00%
<b>Current Expense Expenditure Totals</b>	<b>37,626,898</b>	<b>3,791,554</b>	<b>10%</b>	<b>100.00%</b>
<b>Current Expense Less End. Fund Bal.</b>	<b>27,264,035</b>	<b>3,791,554</b>	<b>14%</b>	

## Current Expense Expense Trend as of 1/31/2026

	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Actual
Salaries/Wages	581,421	602,859	669,822	750,315	874,678	908,923
Salaries /Wages- OT	19,934	20,964	19,637	15,760	32,711	18,973
Benefits	231,932	234,610	277,431	287,852	363,283	343,569
Operating Sup./Mat.	17,024	19,601	61,334	39,020	44,066	29,784
Fuel	5,907	6,544	8,699	9,654	8,850	8,075
Items for Inv. or Resale	2,077	1,015	1,215	1,057	1,078	1,138
Small Tools & Equip.	16,130	4,085	31,917	73,540	7,404	55,074
Services/Prof. Srv.	563,752	415,219	280,106	559,802	349,598	558,722
Communications	10,423	16,690	11,149	11,306	17,984	14,495
Travel	785	1,575	927	4,313	4,987	1,509
Advertising	1,698	918	526	973	11,664	1,126
Rentals & Leases	50	17,956	50	-	17	1,316
Insurance/Bonds	699,595	847,761	2,008	1,496,074	1,677,486	1,817,278
Public Utilities	20,698	19,245	30,044	28,993	30,671	28,908
Repairs & Maint.	5,731	6,483	33,978	10,380	12,340	2,630
Miscellaneous	79	51,994	1,705	16	40	34
Intergov. Services	-	-	-	-	-	-
Interfund Transfers	270,000	100,000	-	-	-	-
Intrafund Transfers	-	-	485,000	-	-	-
Interfund Loan	-	-	-	-	-	-
Capital Outlay	-	2,603	-	-	10,698	-
Prior Period Adj.	(136)	-	-	-	828	-
Intrafund Payments	-	-	-	-	-	-
<b>Current Expense Totals</b>	<b>2,447,100</b>	<b>2,370,122</b>	<b>1,915,548</b>	<b>3,289,055</b>	<b>3,448,383</b>	<b>3,791,554</b>



**CURRENT EXPENSE/GENERAL FUND  
SALARIES AND BENEFITS BY DEPARTMENT  
AS OF 1/31/2026 (8.33%)**

	<b>Budget</b>	<b>Actual</b>	<b>% of Budget</b>
009 - Commissioners	488,790	40,580	8%
010 - General Government	104,150	24,198	23%
012 - Admin Services	572,124	39,988	7%
013- Human Resources	409,155	31,394	8%
020 - Superior Court	254,614	20,410	8%
030- District Court	859,846	75,771	9%
031-Probation	398,622	34,426	9%
040- Clerk	498,108	41,215	8%
050 - Treasurer	461,678	39,083	8%
060 - Auditor	837,619	68,224	8%
080 - Assessor	603,909	43,072	7%
100 - Prosecuting Attorney	1,256,800	93,267	7%
120 - Facilities Management	397,345	31,686	8%
140 - Sheriff	4,739,256	377,234	8%
170 - Juvenile Services	494,268	39,337	8%
200 - Weed Control	104,571	9,085	9%
220 - Coroner	275,900	22,884	8%
240 - County Extension	99,995	8,603	9%
260 - Emergency Management	226,661	16,243	7%
280 - Public Health	1,398,871	115,608	8%
300 - Fair	454,905	33,290	7%
310- Parks and Recreation	425,411	31,898	7%
320 - Information Technology	442,885	33,963	8%
<b>Current Expense Expenditure Totals</b>	<b>15,805,483</b>	<b>1,271,459</b>	<b>8%</b>

**NON-CURRENT EXPENSE  
SALARIES AND BENEFITS BY FUND  
AS OF 1/31/2026 (8.33%)**

	<b>Budget</b>	<b>Actual</b>	<b>% of Budget</b>
102 - Building and Development	157,250	12,420	8%
103 - Countywide Planning	281,450	22,468	8%
104 - Developmental Services	210,876	17,678	8%
108-Veterans Relief	44,604	3,476	8%
110 - County Road	6,289,800	452,282	7%
117 - Boating Safety	67,000	-	0%
122 - Sheriff K-9 Unit	1,000	-	0%
123 - Paths and Trails	58,543	3,955	7%
126 - Treasurer M&O	5,150	-	0%
127 - Quad-City Task Force	-	3,872	0%
128 - Crime Victims/Witness	136,774	15,119	11%
132-Auditor's Document Preservation	-	-	0%
134 - Elections Reserve	-	-	0%
135 - Prosecutor STOP Grant	16,310	724	4%
138 - Federal Equitable Sharing	5,000	-	0%
143 - Trial Court Improvement	5,430	-	0%
144 - Emergency Communication	522,681	38,902	7%
146-ARPA	39,522	3,476	9%
400 - Solid Waste	1,506,450	85,193	6%
410 - Solid Waste Reserve	22,500	-	0%
501 - Equipment Rental & Revolving	1,217,500	67,894	6%
511 - Unemployment Insurance	20,000	-	0%
<b>Non-CE Expenditure Totals</b>	<b>10,607,840</b>	<b>727,459</b>	<b>7%</b>

<b>Cash &amp; Investment Trends - January</b>					
	<b>January 2026</b>	<b>January 2025</b>	<b>January 2024</b>	<b>January 2023</b>	<b>January 2022</b>
001 Current Expense	11,116,277	12,126,674	11,858,541	12,121,451	12,374,715
102 Building & Development	67,286	83,418	57,618	71,887	92,487
103 CW Planning	133,402	79,426	60,191	172,803	86,938
110 County Road	4,230,294	5,537,160	6,156,684	6,056,497	5,084,979
112 Public Facilities	2,356,621	2,356,621	2,559,676	1,733,659	1,631,037
133 Commissioners Special Revenue	285,064	285,064	285,064	285,064	342,608
144 Emergency Communications	2,509,906	2,509,905	2,082,410	1,323,626	974,998
146 American Rescue Plan Act	951,610	951,610	1,688,500	1,936,222	3,774,122
100 Special Revenue Other	5,137,889	4,802,034	4,479,413	4,129,289	3,744,441
200 Debt Service	1	91	1	1	28,918
300 Capital Projects	810,387	1,309,947	1,465,286	1,344,813	1,026,140
400 Solid Waste	2,200,795	1,962,780	1,795,683	3,896,086	3,616,485
410 Solid Waste Reserve	2,803,993	2,600,043	2,411,382	2,173,938	2,029,444
501 ER&R	2,117,005	2,162,687	2,721,258	2,418,475	3,055,667
511 Unemployment	121,891	136,045	145,952	152,182	153,468
<b>TOTAL</b>	<b>34,842,421</b>	<b>36,903,505</b>	<b>37,767,659</b>	<b>37,815,993</b>	<b>38,016,447</b>

Current Expense Financial Trends

