

Resolution No. _____
Adopting the 2026 Budget for Whitman County, Washington

WHEREAS, the Board of County Commissioners for Whitman County, State of Washington, met on Monday, October 6 2025, and held the budget hearings for the 2026 fiscal budget for all County Funds as detailed below; and,

WHEREAS, any and all taxpayers appearing at the hearing to be heard for or against any part of the budget have been given the opportunity to be heard; and,

WHEREAS, it is estimated that the total of all revenues from all sources other than taxation will require the maximum taxes allowable by law to be levied on property within Whitman County for the County Current Expense, Mental Health, Developmental Services and County Road Funds and the minimum tax allowable by law for the Indigent Soldier Fund; and,

WHEREAS, the estimated expenditures set forth in this budget are necessary, sufficient and needed to carry on the operations of the government of Whitman County, State of Washington, for fiscal year 2026; and,

WHEREAS, the final budgets for County Current Expense departments, Special Revenue, Debt Service, Capital Projects, Enterprise and Internal Services funds of Whitman County are attached.

BE IT FURTHER RESOLVED that the Whitman County Assessor shall set the levies for the County Current Expense Fund, Developmental Services Fund, Mental Health and County Road Fund at the maximum allowed by law and the Indigent Soldier Fund at the minimum allowed by law.

PASSED, APPROVED AND ADOPTED this 22nd day of December, 2025.

BOARD OF COUNTY COMMISSIONERS
OF WHITMAN COUNTY, WASHINGTON

ATTEST:


Corey Mitzimberg
Clerk of the Board



Tom Handy, Chairman



Arthur D Swannack, Commissioner



Chad Whetzel, Commissioner

**2026 General Fund Revenue
Budget to be adopted 12/22/2025**

Revenue	2026 Budget
Beginning Fund Balance	\$ 13,308,251.00
Property Taxes	\$ 7,410,962.00
Other Taxes	\$ 4,715,500.00
Licenses & Permits	\$ 184,000.00
Payment in Lieu of Taxes/Federal Lease	\$ 82,025.00
Federal Grants	\$ 534,693.00
State Grants	\$ 1,594,705.00
State-Shared Revenues, Entitlements	\$ 2,925,048.00
Charges for Services	\$ 2,786,885.00
Fines/Penalties	\$ 1,258,800.00
Interest Earnings	\$ 1,712,600.00
Rents/Leases	\$ 102,000.00
Miscellaneous Revenues	\$ 105,200.00
Interfund Loan Repayment	\$ -
Transfers In	\$ 906,229.00
Insurance Recoveries	0
	<u>\$ 37,626,898</u>

**2026 General Fund Revenue by Department
Budget to be adopted 12/22/2025**

Department	Department Name	2026 Budget
000	General Fund-Beg. Fund Bal.	\$ 13,308,251
009	Commissioners	\$ -
010	General Government	\$ 2,382,229
012	Administrative Services	\$ 1,000,000
013	Human Resources	\$ -
020	Superior Court	\$ 14,208
030	District Court	\$ 858,650
031	Probation	\$ 287,250
040	Clerk	\$ 137,948
050	Treasurer	\$ 14,511,787
060	Auditor	\$ 1,108,350
080	Assessor	\$ 300
100	Prosecuting Attorney	\$ 137,900
105	Child Support Enforcement	\$ -
120	Facilities Management	\$ -
140	Sheriff	\$ 733,800
170	Juvenile Services	\$ 149,047
200	Weed Control	\$ 1,485
220	Coroner	\$ 24,450
240	County Extension	\$ 400
260	Emergency Management	\$ 70,000
280	Public Health	\$ 2,632,443
300	Fair	\$ 248,400
310	Parks and Recreation	\$ 20,000
320	IT	\$ -
		\$ 37,626,898

2026 General Fund Expenditures
Budget to be adopted 12/22/2025

Dept #	Department	Personnel Expenditures	Operating Expenditures	2026 Total
000	General Government-Est. End. Bal.		\$ 10,362,863.00	\$ 10,362,863
009	Commissioners-Dept.	\$ 488,790	\$ 14,400	\$ 503,190
010	General Government	\$ 104,150	\$ 5,239,691	\$ 5,343,841
012	Administrative Services	\$ 572,124	\$ 433,850	\$ 1,005,974
013	Human Resources	\$ 409,155	\$ 7,915	\$ 417,070
020	Superior Court	\$ 254,614	\$ 165,000	\$ 419,614
030	District Court	\$ 859,846	\$ 63,500	\$ 923,346
031	Probation	\$ 398,622	\$ 70,450	\$ 469,072
040	Clerk	\$ 498,108	\$ 26,750	\$ 524,858
050	Treasurer	\$ 461,678	\$ 58,250	\$ 519,928
060	Auditor	\$ 837,619	\$ 278,219	\$ 1,115,838
080	Assessor	\$ 603,909	\$ 43,500	\$ 647,409
100	Prosecuting Attorney	\$ 1,256,800	\$ 63,430	\$ 1,320,230
120	Facilities Management	\$ 397,345	\$ 456,300	\$ 853,645
140	Sheriff	\$ 4,739,256	\$ 1,223,500	\$ 5,962,756
170	Juvenile Services	\$ 494,268	\$ 283,106	\$ 777,374
200	Weed Control	\$ 104,571	\$ 19,850	\$ 124,421
220	Coroner	\$ 275,900	\$ 121,450	\$ 397,350
240	County Extension	\$ 99,995	\$ 73,927	\$ 173,922
260	Emergency Management	\$ 226,661	\$ 117,000	\$ 343,661
280	Public Health	\$ 1,398,871	\$ 1,174,840	\$ 2,573,711
300	Fair	\$ 454,905	\$ 269,600	\$ 724,505
310	Parks and Recreation	\$ 425,411	\$ 129,000	\$ 554,411
320	Information Technology	\$ 442,885	\$ 1,125,024	\$ 1,567,909
		\$ 15,805,483	\$ 21,821,415	\$ 37,626,898

2026 Budget--All Funds
Budget to be adopted 12/22/2025

Fund #	Description	Revenue	Pers. Exp.	Operating Exp.	2026 Total Exp
001	Gen. Gov.-Current Expense*	\$ 37,626,898	\$ 15,805,483	\$ 21,821,415	\$ 37,626,898
102	Building & Development	\$ 255,250	\$ 157,250	\$ 98,000	\$ 255,250
103	County Wide Planning	\$ 900,250	\$ 281,450	\$ 618,800	\$ 900,250
104	Developmental Services	\$ 976,407	\$ 210,876	\$ 765,531	\$ 976,407
108	Veterans Relief	\$ 210,500	\$ 44,604	\$ 165,896	\$ 210,500
109	Homeless Housing Plan	\$ 656,000	\$ -	\$ 656,000	\$ 656,000
110	County Road--PW	\$ 21,658,524	\$ 6,289,800	\$ 15,368,724	\$ 21,658,524
112	Public Facilities Improvment	\$ 2,900,000	\$ -	\$ 2,900,000	\$ 2,900,000
115	Hotel/Motel Tax	\$ 95,000	\$ -	\$ 95,000	\$ 95,000
116	Domestic Violence Services	\$ 500	\$ -	\$ 500	\$ 500
117	Boating Safety	\$ 147,000	\$ 67,000	\$ 80,000	\$ 147,000
118	Inmate Welfare	\$ 60,000	\$ -	\$ 60,000	\$ 60,000
120	Historical Preservation/Program	\$ 87,450	\$ -	\$ 87,450	\$ 87,450
122	Sheriff K-9 Unit	\$ 13,500	\$ 1,000	\$ 12,500	\$ 13,500
123	Paths & Trails	\$ 479,000	\$ 58,543	\$ 420,457	\$ 479,000
124	REET Technology	\$ 221,000	\$ -	\$ 221,000	\$ 221,000
125	Donations & Planned Giving	\$ 408,800	\$ -	\$ 408,800	\$ 408,800
126	Treasurer M&O	\$ 270,000	\$ 5,150	\$ 264,850	\$ 270,000
127	Quad City Drug Task Force	\$ -	\$ -	\$ -	\$ -
128	Crime Victims/Witness	\$ 226,029	\$ 136,774	\$ 89,255	\$ 226,029
129	Juvenile Special Revenue Funds	\$ 3,014	\$ -	\$ 3,014	\$ 3,014
130	Inter-Local Drug Fund	\$ 18,500	\$ -	\$ 18,500	\$ 18,500
132	Auditor's Document Preservation	\$ 316,000	\$ -	\$ 316,000	\$ 316,000
133	Commissioners Special Revenue	\$ 285,000	\$ -	\$ 285,000	\$ 285,000
134	Elections Reserve	\$ 222,750	\$ -	\$ 222,750	\$ 222,750
135	Prosecutor STOP Grant	\$ 25,554	\$ 16,310	\$ 9,244	\$ 25,554
136	District Court Funds	\$ -	\$ -	\$ -	\$ -
138	Federal Equitable Sharing	\$ 221,000	\$ 5,000	\$ 216,000	\$ 221,000
141	Washington Housing SHB 2060	\$ 115,000	\$ -	\$ 115,000	\$ 115,000
143	Trial Court Improvement	\$ 124,638	\$ 5,430	\$ 119,208	\$ 124,638

144 Emergency Communication Syst	\$ 3,260,000	\$ 522,681	\$ 2,737,319	\$ 3,260,000
145 Affordable and Supporting Housi	\$ 505,000	\$ -	\$ 505,000	\$ 505,000
146 ARPA	\$ 150,000	\$ 39,522	\$ 110,478	\$ 150,000
148 Law Library	\$ 24,000	\$ -	\$ 24,000	\$ 24,000
149 Whitcom Property (Hopkins Crt)	\$ 616,000	\$ -	\$ 616,000	\$ 616,000
150 Fair Special Revenue	\$ 28,000	\$ -	\$ 28,000	\$ 28,000
200 Debt Service-External	\$ 166,892	\$ -	\$ 166,892	\$ 166,892
210 Debt Service-Internal	\$ -	\$ -	\$ -	\$ -
300 Capital Projects	\$ 1,185,460	\$ -	\$ 1,185,460	\$ 1,185,460
310 Capital Projects-Outside Resourc	\$ -	\$ -	\$ -	\$ -
320 Capital Projects-Inside Resourc	\$ -	\$ -	\$ -	\$ -
400 Solid Waste--PW	\$ 7,635,500	\$ 1,506,450	\$ 6,129,050	\$ 7,635,500
410 Solid Waste Reserve	\$ 2,660,000	\$ 22,500	\$ 2,637,500	\$ 2,660,000
501 Equipment Rental & Revolving	\$ 8,468,000	\$ 1,217,500	\$ 7,250,500	\$ 8,468,000
511 Unemployment Insurance-Revolt	\$ 100,000	\$ 20,000	\$ 80,000	\$ 100,000
	\$ 93,322,416	\$ 26,413,323	\$ 66,909,093	\$ 93,322,416