

086384

Resolution No. _____

Adopting the 2023 Budget for Whitman County, Washington

WHEREAS, the Board of County Commissioners for Whitman County, State of Washington, met on Monday, December 5 and 19, 2022, and held the budget hearings for the 2023 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 2023; 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.

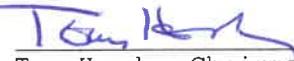
BE IT FURTHER RESOLVED that the Whitman County Assessor shall set the levies for the County Current Expense Fund, Developmental Services Fund, Mental Health and County Road Fund at the maximum allowed by law and the Indigent Soldier Fund at the minimum allowed by law.

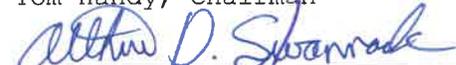
PASSED, APPROVED AND ADOPTED this 27th day of December, 2022.

BOARD OF COUNTY COMMISSIONERS
OF WHITMAN COUNTY, WASHINGTON

ATTEST:


Corey Mitzimberg
Clerk of the Board


Tom Handy, Chairman


Arthur D. Swannack, Commissioner


Michael Largent, Commissioner

**2023 Budget--All Funds
Preliminary Budget as of 12/27/2022**

| Fund # | Description | Revenue | Personnel Exp. | Operating Exp. | Total Expense |
|--------|-----------------------------------|----------------------|----------------------|----------------------|----------------------|
| 001 | Gen. Gov.-Current Expense* | \$ 31,668,125 | \$ 14,162,814 | \$ 17,505,311 | \$ 31,668,125 |
| 102 | Building & Development | \$ 259,550 | \$ 141,750 | \$ 117,800 | \$ 259,550 |
| 103 | County Wide Planning | \$ 798,150 | \$ 257,800 | \$ 540,350 | \$ 798,150 |
| 104 | Developmental Services | \$ 924,320 | \$ 151,503 | \$ 772,817 | \$ 924,320 |
| 108 | Veterans Relief | \$ 145,500 | \$ 36,986 | \$ 108,514 | \$ 145,500 |
| 109 | Homeless Housing Plan | \$ 775,000 | \$ - | \$ 775,000 | \$ 775,000 |
| 110 | County Road--PW | \$ 20,909,664 | \$ 5,995,500 | \$ 14,914,164 | \$ 20,909,664 |
| 112 | Public Facilities Improvment | \$ 2,100,000 | \$ - | \$ 2,100,000 | \$ 2,100,000 |
| 115 | Hotel/Motel Tax | \$ 59,000 | \$ - | \$ 59,000 | \$ 59,000 |
| 116 | Domestic Violence Services | \$ 800 | \$ - | \$ 800 | \$ 800 |
| 117 | Boating Safety | \$ 133,000 | \$ 64,000 | \$ 69,000 | \$ 133,000 |
| 118 | Inmate Welfare | \$ 53,000 | \$ - | \$ 53,000 | \$ 53,000 |
| 120 | Historical Preservation/Programs | \$ 74,620 | \$ - | \$ 74,620 | \$ 74,620 |
| 122 | Sheriff K-9 Unit | \$ 13,500 | \$ 1,000 | \$ 12,500 | \$ 13,500 |
| 123 | Paths & Trails | \$ 298,000 | \$ 46,282 | \$ 251,718 | \$ 298,000 |
| 124 | REET Technology | \$ 275,000 | \$ - | \$ 275,000 | \$ 275,000 |
| 125 | Donations & Planned Giving | \$ 335,599 | \$ - | \$ 335,599 | \$ 335,599 |
| 126 | Treasurer M&O | \$ 150,000 | \$ 12,600 | \$ 137,400 | \$ 150,000 |
| 127 | Quad City Drug Task Force | \$ 499,463 | \$ 75,500 | \$ 423,963 | \$ 499,463 |
| 128 | Crime Victims/Witness | \$ 216,452 | \$ 156,192 | \$ 60,260 | \$ 216,452 |
| 129 | Juvenile Special Revenue Funds | \$ 18,970 | \$ - | \$ 18,970 | \$ 18,970 |
| 130 | Inter-Local Drug Fund | \$ 18,500 | \$ - | \$ 18,500 | \$ 18,500 |
| 132 | Auditor's Document Preservator | \$ 345,000 | \$ 2,000 | \$ 343,000 | \$ 345,000 |
| 133 | Commissioners Special Revenue | \$ 250,000 | \$ - | \$ 250,000 | \$ 250,000 |
| 134 | Elections Reserve | \$ 122,628 | \$ 68,022 | \$ 54,606 | \$ 122,628 |
| 135 | Prosecutor STOP Grant | \$ 32,238 | \$ 16,119 | \$ 16,119 | \$ 32,238 |
| 136 | District Court Funds | \$ 39,672 | \$ - | \$ 39,672 | \$ 39,672 |
| 138 | Federal Equitable Sharing | \$ 250,000 | \$ 5,000 | \$ 245,000 | \$ 250,000 |
| 141 | Washington Housing SHB 2060 | \$ 165,000 | \$ - | \$ 165,000 | \$ 165,000 |
| 143 | Trial Court Improvement | \$ 180,342 | \$ 5,000 | \$ 175,342 | \$ 180,342 |
| 144 | Emergency Communication Syst | \$ 2,602,000 | \$ 350,956 | \$ 2,251,044 | \$ 2,602,000 |
| 145 | Affordable and Supporting Housi | \$ 310,000 | \$ - | \$ 310,000 | \$ 310,000 |
| 146 | ARPA | \$ 1,950,000 | \$ 37,150 | \$ 1,912,850 | \$ 1,950,000 |
| 200 | Debt Service-External | \$ 417,768 | \$ - | \$ 417,768 | \$ 417,768 |
| 210 | Debt Service-Internal | \$ - | \$ - | \$ - | \$ - |
| 300 | Capital Projects | \$ 1,878,188 | \$ - | \$ 1,878,188 | \$ 1,878,188 |
| 310 | Capital Projects-Outside Resourc | \$ 11,538 | \$ - | \$ 11,538 | \$ 11,538 |
| 320 | Capital Projects-Inside Resources | \$ - | \$ - | \$ - | \$ - |
| 400 | Solid Waste--PW | \$ 7,841,500 | \$ 1,167,750 | \$ 6,673,750 | \$ 7,841,500 |
| 410 | Solid Waste Reserve | \$ 2,055,000 | \$ 22,500 | \$ 2,032,500 | \$ 2,055,000 |
| 501 | Equipment Rental & Revolving | \$ 7,265,000 | \$ 1,056,100 | \$ 6,208,900 | \$ 7,265,000 |
| 511 | Unemployment Insurance-Revoh | \$ 145,000 | \$ 10,000 | \$ 135,000 | \$ 145,000 |
| | | \$ 85,587,087 | \$ 23,842,524 | \$ 61,744,563 | \$ 85,587,087 |

* Includes beginning and ending balance estimate

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**2023 General Fund Revenue
Preliminary Budget as of 12/27/2022**

| Revenue | 2023 Budget |
|--|------------------|
| Beginning Fund Balance (estimate) | \$ 11,519,000.00 |
| Property Taxes | \$ 7,048,343.00 |
| Other Taxes | \$ 3,545,000.00 |
| Licenses & Permits | \$ 156,100.00 |
| Payment in Lieu of Taxes/Federal Lease | \$ 64,000.00 |
| Federal Grants | \$ 644,882.00 |
| State Grants | \$ 1,457,085.00 |
| State-Shared Revenues, Entitlements | \$ 1,887,236.00 |
| Charges for Services | \$ 2,365,156.00 |
| Fines/Penalties | \$ 866,500.00 |
| Interest Earnings | \$ 427,051.00 |
| Rents/Leases | \$ 238,735.00 |
| Miscellaneous Revenues | \$ 237,400.00 |
| Interfund Loan Repayment | \$ 249,825.00 |
| Transfers In | \$ 961,812.00 |
| Insurance Recoveries | \$ 31,668,125 |

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**2023 General Fund Revenue by Department
Preliminary Budget as of 12/27/2022**

| Department | Department Name | 2023 Budget |
|------------|---------------------------|----------------------|
| 000 | General Fund* | \$ 11,519,000 |
| 009 | Commissioners | |
| 010 | General Government | \$ 2,541,751 |
| 012 | Administrative Services | \$ 823,821 |
| 013 | Human Resources | - |
| 020 | Superior Court | \$ 73,256 |
| 030 | District Court | \$ 546,672 |
| 031 | Probation | \$ 492,000 |
| 040 | Clerk | \$ 163,638 |
| 050 | Treasurer | \$ 11,601,843 |
| 060 | Auditor | \$ 929,200 |
| 080 | Assessor | - |
| 100 | Prosecuting Attorney | \$ 113,585 |
| 105 | Child Support Enforcement | - |
| 120 | Facilities Management | - |
| 140 | Sheriff | \$ 630,000 |
| 170 | Juvenile Services | \$ 137,487 |
| 200 | Weed Control | \$ 1,485 |
| 220 | Coroner | \$ 5,600 |
| 240 | County Extension | \$ 400 |
| 260 | Emergency Management | \$ 77,000 |
| 280 | Public Health | \$ 1,596,587 |
| 300 | Fair | \$ 234,800 |
| 310 | Parks and Recreation | \$ 180,000 |
| 320 | IT | \$ - |
| | | \$ 31,668,125 |

* Includes beginning balance estimate

2023 General Fund Expenditures
Preliminary Budget as of 12/27/2022

| Dept # | Department | Pers. Expenditures | Op. Expenditures | 2023 Total |
|--------|--------------------------|----------------------|----------------------|----------------------|
| 009 | Commissioners-Dept. | \$ 452,620 | \$ 19,700 | \$ 472,320 |
| 010 | General Government | \$ 93,467 | \$ 4,027,692 | \$ 4,121,159 |
| 012 | Administrative Services | \$ 489,592 | \$ 359,000 | \$ 848,592 |
| 013 | Human Resources | \$ 383,350 | \$ 6,070 | \$ 389,420 |
| 020 | Superior Court | \$ 204,989 | \$ 117,270 | \$ 322,259 |
| 030 | District Court | \$ 966,507 | \$ 74,800 | \$ 1,041,307 |
| 031 | Probation | \$ 457,381 | \$ 318,989 | \$ 776,370 |
| 040 | Clerk | \$ 361,771 | \$ 62,500 | \$ 424,271 |
| 050 | Treasurer | \$ 504,751 | \$ 58,000 | \$ 562,751 |
| 060 | Auditor | \$ 774,964 | \$ 289,750 | \$ 1,064,714 |
| 080 | Assessor | \$ 583,608 | \$ 33,700 | \$ 617,308 |
| 100 | Prosecuting Attorney | \$ 1,064,500 | \$ 62,130 | \$ 1,126,630 |
| 105 | Child Support Enforceme | \$ - | \$ - | \$ - |
| 120 | Facilities Management | \$ 447,619 | \$ 401,200 | \$ 848,819 |
| 140 | Sheriff | \$ 4,126,500 | \$ 1,051,500 | \$ 5,178,000 |
| 170 | Juvenile Services | \$ 503,725 | \$ 227,923 | \$ 731,648 |
| 200 | Weed Control | \$ 97,419 | \$ 17,110 | \$ 114,529 |
| 220 | Coroner | \$ 165,300 | \$ 73,680 | \$ 238,980 |
| 240 | County Extension | \$ 120,538 | \$ 63,166 | \$ 183,704 |
| 260 | Emergency Management | \$ 239,073 | \$ 128,000 | \$ 367,073 |
| 280 | Public Health | \$ 1,056,233 | \$ 466,271 | \$ 1,522,504 |
| 300 | Fair | \$ 312,677 | \$ 196,300 | \$ 508,977 |
| 310 | Parks and Recreation | \$ 279,930 | \$ 177,350 | \$ 457,280 |
| 320 | Information Technology | \$ 476,300 | \$ 581,000 | \$ 1,057,300 |
| 000 | Estimated Ending Balance | \$ - | \$ 8,692,210 | \$ 8,692,210 |
| | | \$ 14,162,814 | \$ 17,505,311 | \$ 31,668,125 |

Projected General Fund Deficit: \$ 2,826,790.00