

Resolution No. 085166

Adopting the 2022 Budget for Whitman County, Washington

WHEREAS, the Board of County Commissioners for Whitman County, State of Washington, met on Monday, October 4 and 18, 2021, and held the budget hearings for the 2022 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 2022; 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.

NOW, THEREFORE BE IT RESOLVED that:

1. The final budgeted expenditures for the several offices, departments, and funds of said Whitman County fiscal year 2022 will be set forth as attached and the amounts are appropriated for the indicated funds; and,
2. The 2022 budget is being passed in two separate authorizations each with separate spending limitations:
  - wages & benefits and
  - all other expenses; and,
3. Pursuant to RCW 36.40.080 and 36.40.100 the Board of County Commissioners has the legal authority to take this approach and every county official shall be limited in the making of expenditures or the incurring of liabilities to the amount of the detailed appropriation items or classes respectively; and,
4. This provides better capacity to monitor budget spending under current revenue constraints; and,

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 13th day of December, 2021.

ATTEST:

  
Maribeth Becker, CMC  
Clerk of the Board  
BY: Corey Mitzimberg  
Deputy Clerk of the Board

BOARD OF COUNTY COMMISSIONERS  
OF WHITMAN COUNTY, WASHINGTON

  
Arthur D Swannack, Chairman

  
Tom Handy, Commissioner

  
Michael Largent, Commissioner

**General Fund Revenue Budget  
2022 Adopted Budget**

Revenue	2022 Budget
Beginning Fund Balance	\$ 13,319,029
Property Taxes	\$ 6,193,756
Other Taxes	\$ 3,155,000
Licenses & Permits	\$ 151,500
Payment in Lieu of Taxes/Federal Lease	\$ 64,100
Federal Grants	\$ 884,447
State Grants	\$ 1,226,924
State-Shared Revenues, Entitlements	\$ 657,700
Charges for Services	\$ 2,122,025
Fines/Penalties	\$ 919,450
Interest Earnings	\$ 317,400
Rents/Leases	\$ 230,735
Miscellaneous Revenues	\$ 170,000
Interfund Loan Repayment	\$ 249,475
Transfers In	\$ 942,511
Insurance Recoveries	\$ -
	<b><u>\$ 30,604,052</u></b>

**General Fund Revenue by Department  
2022 Adopted Budget**

Department	Department Name	2022 Budget
000	General Fund	\$ 13,319,029
010	General Government	\$ 2,181,850
012	Administrative Services	\$ 903,700
013	Human Resources	\$ 1,000
020	Superior Court	\$ 17,485
030	District Court	\$ 814,150
040	Clerk	\$ 357,390
050	Treasurer	\$ 10,211,056
060	Auditor	\$ 725,150
080	Assessor	\$ -
100	Prosecuting Attorney	\$ 122,711
105	Child Support Enforcement	\$ 116,918
120	Facilities Management	\$ -
140	Sheriff	\$ 611,600
170	Juvenile Services	\$ 140,645
200	Weed Control	\$ 1,350
220	Coroner	\$ 6,000
240	County Extension	\$ 400
260	Emergency Management	\$ 132,256
280	Public Health	\$ 598,762
300	Fair	\$ 197,100
310	Parks and Recreation	\$ 15,000
320	IT	\$ 130,500
		<b>\$ 30,604,052</b>

**General Fund Expenditures  
2022 Adopted Budget**

Dept #	Department	Personnel Expenditures	Operating Expenditures	Total
000	Ending Fund Balance	\$ -	\$ 8,069,910	\$ 8,069,910
009	Commissioners-Dept.	\$ 418,015	\$ 22,000	\$ 440,015
010	General Government	\$ 85,462	\$ 6,687,342	\$ 6,772,804
012	Administrative Services	\$ 92,725	\$ 422,000	\$ 514,725
013	Human Resources	\$ 311,778	\$ 6,001	\$ 317,779
020	Superior Court	\$ 177,687	\$ 76,900	\$ 254,587
030	District Court	\$ 917,940	\$ 166,750	\$ 1,084,690
040	Clerk	\$ 359,379	\$ 173,200	\$ 532,579
050	Treasurer	\$ 413,315	\$ 58,000	\$ 471,315
060	Auditor	\$ 1,008,023	\$ 282,600	\$ 1,290,623
080	Assessor	\$ 529,236	\$ 31,750	\$ 560,986
100	Prosecuting Attorney	\$ 807,476	\$ 63,130	\$ 870,606
105	Child Support Enforcement	\$ 105,283	\$ 11,635	\$ 116,918
120	Facilities Management	\$ 430,267	\$ 380,229	\$ 810,496
140	Sheriff	\$ 3,529,387	\$ 1,001,000	\$ 4,530,387
170	Juvenile Services	\$ 414,944	\$ 195,775	\$ 610,719
200	Weed Control	\$ 82,356	\$ 16,975	\$ 99,331
220	Coroner	\$ 151,580	\$ 73,700	\$ 225,280
240	County Extension	\$ 95,137	\$ 61,960	\$ 157,097
260	Emergency Management	\$ 228,926	\$ 144,608	\$ 373,534
280	Public Health	\$ 680,298	\$ 96,725	\$ 777,023
300	Fair	\$ 230,832	\$ 226,400	\$ 457,232
310	Parks and Recreation	\$ 197,242	\$ 70,122	\$ 267,364
320	Information Technology	\$ 478,802	\$ 519,250	\$ 998,052
		<b>\$ 11,746,090</b>	<b>\$ 18,857,962</b>	<b>\$ 30,604,052</b>

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**All Whitman County Funds  
2022 Adopted Budget**

Fund #	Description	Revenue	Pers. Exp.	Operating Exp.	Total Exp.
001	Gen. Gov.-Current Expense	\$ 30,604,052	\$ 11,746,090	\$ 18,857,962	\$ 30,604,052
102	Building & Development	\$ 252,700	\$ 134,150	\$ 118,550	\$ 252,700
103	County Wide Planning	\$ 813,100	\$ 236,250	\$ 576,850	\$ 813,100
104	Developmental Services	\$ 934,000	\$ 101,562	\$ 832,438	\$ 934,000
108	Veterans Relief	\$ 170,400	\$ -	\$ 170,400	\$ 170,400
109	Homeless Housing Plan	\$ 375,000	\$ -	\$ 375,000	\$ 375,000
110	County Road--PW	\$ 19,652,764	\$ 5,506,200	\$ 14,146,564	\$ 19,652,764
112	Public Facilities Improvment	\$ 1,800,000	\$ -	\$ 1,800,000	\$ 1,800,000
115	Hotel/Motel Tax	\$ 48,000	\$ -	\$ 48,000	\$ 48,000
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/Program:	\$ 73,120	\$ -	\$ 73,120	\$ 73,120
122	Sheriff K-9 Unit	\$ 13,500	\$ 1,000	\$ 12,500	\$ 13,500
123	Paths & Trails	\$ 214,500	\$ 40,902	\$ 173,598	\$ 214,500
124	REET Technology	\$ 257,500	\$ -	\$ 257,500	\$ 257,500
125	Donations & Planned Giving	\$ 344,960	\$ -	\$ 344,960	\$ 344,960
126	Treasurer M&O	\$ 180,000	\$ 12,600	\$ 167,400	\$ 180,000
127	Quad City Druf Task Force	\$ 413,939	\$ 68,439	\$ 345,500	\$ 413,939
128	Crime Victims/Witness	\$ 120,452	\$ 103,269	\$ 17,183	\$ 120,452
129	Juvenile Special Revenue Funds	\$ 22,194	\$ -	\$ 22,194	\$ 22,194
130	Inter-Local Drug Fund	\$ 18,500	\$ -	\$ 18,500	\$ 18,500
132	Auditor's Document Preservation	\$ 315,000	\$ -	\$ 315,000	\$ 315,000
133	Commissioners Special Revenue	\$ 342,608	\$ -	\$ 342,608	\$ 342,608
134	Elections Reserve	\$ 148,670	\$ 30,000	\$ 118,670	\$ 148,670
135	Prosecutor STOP Grant	\$ 32,238	\$ 16,119	\$ 16,119	\$ 32,238
136	District Court Funds	\$ 45,000	\$ -	\$ 45,000	\$ 45,000
138	Federal Equitable Sharing	\$ 250,500	\$ 5,000	\$ 245,500	\$ 250,500
141	Washington Housing SHB 2060	\$ 100,000	\$ -	\$ 100,000	\$ 100,000
143	Trial Court Improvement	\$ 172,536	\$ 3,860	\$ 168,676	\$ 172,536
144	Emergency Communication Syst	\$ 2,000,000	\$ 249,280	\$ 1,750,720	\$ 2,000,000
145	Affordable and Supporting Housi	\$ 125,000	\$ -	\$ 125,000	\$ 125,000
146	ARPA	\$ 7,866,058	\$ -	\$ 7,866,058	\$ 7,866,058
200	Debt Service-External	\$ 417,768	\$ -	\$ 417,768	\$ 417,768
210	Debt Service-Internal	\$ -	\$ -	\$ -	\$ -
300	Capital Projects	\$ 9,841,845	\$ -	\$ 9,841,845	\$ 9,841,845
310	Capital Projects-Outside Resourc	\$ 161,418	\$ -	\$ 161,418	\$ 161,418
320	Capital Projects-Inside Resources	\$ -	\$ -	\$ -	\$ -
400	Solid Waste--PW	\$ 7,132,500	\$ 1,098,150	\$ 6,034,350	\$ 7,132,500
410	Solid Waste Reserve	\$ 2,032,000	\$ 15,000	\$ 2,017,000	\$ 2,032,000
501	Equipment Rental & Revolving	\$ 6,989,000	\$ 995,650	\$ 5,993,350	\$ 6,989,000
511	Unemployment Insurance-Revolt	\$ 130,000	\$ 25,000	\$ 105,000	\$ 130,000
		<b>\$ 94,597,622</b>	<b>\$ 20,452,521</b>	<b>\$ 74,145,101</b>	<b>\$ 94,597,622</b>

DEPARTMENT	2021 Adopted Expenditure Budget	BA #1 Revenue	BA #1 Expenditures	2021 Amended Expenditure Budget after BA #1	BA #2 Revenue	BA #2 Expenditures	2021 Amended Expenditure Budget after BA #2	BA #3 Revenue	BA #3 Expenditures	2021 Amended Expenditure Budget after BA #3	BA #4 Revenue	BA #4 Expenditures	2021 Amended Expenditure Budget after BA #4
009 Commissioners	429,181	-	68,300	497,481	-	-	497,481	-	5,636	503,117	-	5,500	508,617
010 General Government	3,095,844	-	1,060,000	4,155,844	-	-	4,155,844	275,560	94,870	4,250,714	92,725	-	4,250,714
012 Administrative Services	209,543	300,000	300,155	509,698	3,800	630	510,328	-	(8,620)	501,708	(208,000)	(194,000)	307,708
013 Human Resources	247,785	-	1,857	244,642	-	-	244,642	-	-	244,642	-	-	244,642
020 Superior Court	250,931	-	618	251,549	-	-	251,549	10,973	8,972	260,521	-	-	260,521
030 District Court	912,613	-	-	912,613	-	-	912,613	-	-	912,613	90,450	90,450	1,003,063
040 Clerk	296,222	-	-	296,222	-	26,502	322,724	23,779	56,723	379,447	30,000	20,000	399,447
050 Treasurer	476,776	-	-	476,776	-	-	476,776	(300,000)	-	176,776	-	-	176,776
060 Auditor	1,218,072	-	-	1,218,072	-	-	1,218,072	50,350	-	1,218,072	-	-	1,218,072
080 Assessor	464,932	-	-	464,932	-	-	464,932	-	-	464,932	-	-	464,932
100 Prosecuting Attorney	811,700	-	-	811,700	-	-	811,700	-	-	811,700	-	-	811,700
105 Child Support Enf.	111,350	-	-	111,350	-	-	111,350	-	-	111,350	-	-	111,350
120 Facilities Management	745,902	-	-	745,902	-	-	745,902	-	-	745,902	-	-	745,902
140 Sheriff	4,174,226	-	-	4,174,226	-	-	4,174,226	-	-	4,174,226	-	-	4,174,226
170 Juvenile	583,442	-	-	583,442	-	-	583,442	-	-	583,442	-	-	583,442
200 Weed Control	92,985	-	-	92,985	-	-	92,985	-	-	92,985	-	-	92,985
220 Coroner	195,135	-	-	195,135	-	-	195,135	-	-	195,135	-	-	195,135
240 Extension	144,114	-	-	144,114	-	1,114	145,228	-	-	145,228	-	-	145,228
260 Emergency Mng.	284,545	5,646	63,979	347,524	-	-	347,524	-	-	347,524	-	-	347,524
280 Health	731,660	330,871	300,000	1,031,660	1,118,100	155,793	1,187,453	-	(72,000)	1,115,453	-	-	1,115,453
300 Fair	434,878	-	-	434,878	-	2,988	437,866	198,412	230,550	668,416	-	-	668,416
310 Parks and Rec	261,134	-	-	261,134	-	-	261,134	-	-	261,134	-	-	261,134
320 IT	860,890	-	-	860,890	-	-	860,890	43,500	43,500	904,390	-	-	904,390
Fund Balance Adjustment	17,028,860	1,793,909	1,793,909	18,822,769	187,027	187,027	19,009,796	359,631	359,631	19,369,427	(78,050)	(78,050)	19,291,377

Note 2

Note 1, Note 3, Note 4

Note 1 - Budget Amendment #1--Expense adjustments result in a zero net effect  
 Note 2 - Budget Amendment #2--Expense adjustments result in a zero net effect  
 Note 3 - Budget Amendment #3--Expense adjustments result in a zero net effect  
 Note 4 - Budget Amendment #4--Expense adjustments result in a zero net effect

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DEPARTMENT	2021 Adopted Budget	BA #1 2021 Revenues & Expenditures	2021 Amended Budget BA #1	BA #2 2021 Revenues & Expenditures	2021 Amended Budget BA #2	BA #3 2021 Revenues & Expenditures	2021 Amended Budget BA #3	BA #4 2021 Revenues & Expenditures	2021 Amended Budget BA #4
Building & Development-PW	233,561		233,561		233,561		233,561		233,561
Countywide Planning-PW	531,421		531,421		531,421		531,421		531,421
Developmental Services	924,481		924,481		924,481		924,481		924,481
Veterans Relief	145,500		145,500		145,500		145,500		145,500
Homeless Housing Plan	340,000		340,000		340,000		340,000		340,000
County Road-PW	13,557,898		13,557,898		13,557,898		13,557,898		13,557,898
Public Facilities Improvement	4,254,573		4,254,573		4,254,573		4,254,573		4,254,573
Hotel/Motel Tax	33,000		33,000		33,000		33,000		33,000
Domestic Violence Services	1,200		1,200		1,200		1,200		1,200
Boating Safety	125,000		125,000		125,000		125,000		125,000
Inmate Welfare	53,000		53,000		53,000		53,000		53,000
Historic Preservation/Program	64,000		64,000	2,000	66,000		66,000		66,000
Sheriff K-9 Unit	13,500		13,500		13,500		13,500		13,500
Paths & Trails-General	233,500		233,500		233,500		233,500	10,000	243,500
REET Technology	223,600		223,600		223,600		223,600		223,600
Donations & Planned Giving-Fair	8,000		8,000		8,000		8,000		8,000
Donations & Planned Giving-Parks	348,500		348,500		348,500		348,500		348,500
Treasurer M&O	175,000		175,000		175,000		175,000		175,000
Quad-City	401,000		401,000		401,000		401,000		401,000
Crime Victims/Witness	142,452		142,452		142,452		142,452		142,452
Juvenile Special Revenue Funds	53,126		53,126		53,126		53,126		53,126
Inter-Local Drug Fund	18,500		18,500		18,500		18,500		18,500
Auditor's Document Preservation	264,000		264,000		264,000		264,000		264,000
Commissioners Special Revenue	500,000		500,000		500,000		500,000		500,000
Elections Reserve	188,000	27,000	215,000	600	215,600	13,500	229,100		229,100
Prosecutor Stop Grant	32,238	509	32,747		32,747		32,747		32,747
District Court-Elec Monitoring	45,000		45,000		45,000		45,000		45,000
Federal Equitable Sharing	250,500		250,500		250,500		250,500		250,500
Washington Housing-SHB 2060	40,000		40,000		40,000		40,000		40,000
Trial Court Improvement-Superior	47,000		47,000		47,000		47,000		47,000
Trial Court Improvement-District	115,800		115,800		115,800		115,800		115,800
Emergency Communications	1,110,000		1,110,000		1,110,000		1,110,000		1,110,000
Affordable \$ Supportive Housing	130,000		130,000		130,000		130,000		130,000
American Rescue Plan Act				4,866,058	4,866,058		4,866,058		4,866,058
Debt Service External-PSB Bond	166,892		166,892		166,892		166,892		166,892
Capital Projects	1,592,886	50,000	1,642,886	2,115,000	3,757,886	(57,673)	3,700,213	800,000	4,500,213
Capital Projects--E.C.		1,000,000	1,000,000		1,000,000		1,000,000		1,000,000
Capital Projects-Fair	13,586		13,586		13,586		13,586		13,586
Solid Waste - PW	6,612,500		6,612,500		6,612,500		6,612,500		6,612,500
Solid Waste Reserve - PW	1,917,000		1,917,000		1,917,000		1,917,000		1,917,000
Equipment Rental & Revolv	6,896,000		6,896,000		6,896,000		6,896,000		6,896,000
Unemployment	158,000		158,000		158,000		158,000		158,000
	<b>41,960,214</b>	<b>1,077,509</b>	<b>43,037,723</b>	<b>6,981,658</b>	<b>50,019,381</b>	<b>(42,173)</b>	<b>49,977,208</b>	<b>1,336,000</b>	<b>51,313,208</b>

Note 1: Budget Amendment #1--Zero net effect

Note 2: Budget Amendment #1--Zero net effect for 300,010,005

Note 3: Budget Amendment #2--An error in the adopted budget total on this document was discovered after BA #1 was adopted. The adopted budget should have been 215,000 instead of 242,600. The adopted total was corrected in New World prior to the amendments. The clerical error has been corrected on this document.

Note 4: Budget Amendment #2--Zero net effects; adjusts both 123.310.000 and 123.310.001

Note 5: Budget Amendment #2--Zero net effect

Note 6: Budget Amendment #3--Zero net effect

Note 7: Budget Amendment #3--Zero net effect

Note 8: Budget Amendment #3--Zero net effect

Note 9: Budget Amendment #3--Zero net effect

Note 10: Budget Amendment #4--Zero net effect

Note 11: Budget Amendment #4--Zero net effect

Note 5, Note 6, Note 11

Note 4

Note 9

Note 8

Note 3

Note 7, Note 10

Note 1

Note 2

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