

Resolution No. _____
Adopting the 2024 Budget for Whitman County, Washington

WHEREAS, the Board of County Commissioners for Whitman County, State of Washington, met on Monday, October 8, 2023, and held the budget hearings for the 2024 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,

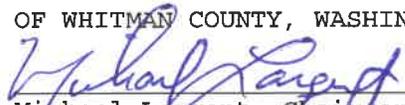
WHEREAS, the estimated expenditures set forth in this budget are necessary, sufficient and needed to carry on the operations of the government of Whitman County, State of Washington, for fiscal year 2024; and,

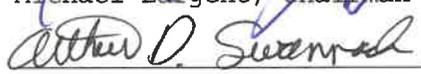
WHEREAS, the final budgets for County Current Expense departments, Special Revenue, Debt Service, Capital Projects, Enterprise and Internal Services funds of Whitman County are attached.

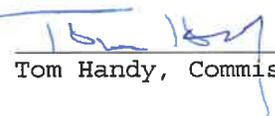
BE IT FURTHER RESOLVED that the Whitman County Assessor shall set the levies for the County Current Expense Fund, Developmental Services Fund, Mental Health and County Road Fund at the maximum allowed by law and the Indigent Soldier Fund at the minimum allowed by law.

PASSED, APPROVED AND ADOPTED this 11th day of December, 2023.

BOARD OF COUNTY COMMISSIONERS
OF WHITMAN COUNTY, WASHINGTON


Michael Largent, Chairman


Arthur D Swannack, Commissioner


Tom Handy, Commissioner

ATTEST:


Corey Mitzimberg
Clerk of the Board

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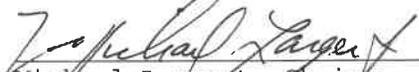
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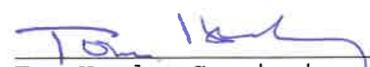
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**2024 General Fund Revenue
Budget to be adopted 12/11/2023**

Revenue	2024 Budget
Beginning Fund Balance	\$ 13,319,029.00
Property Taxes	\$ 7,140,282.00
Other Taxes	\$ 4,465,000.00
Licenses & Permits	\$ 227,500.00
Payment in Lieu of Taxes/Federal Lease	\$ 68,025.00
Federal Grants	\$ 765,867.00
State Grants	\$ 1,570,314.00
State-Shared Revenues, Entitlements	\$ 2,477,204.00
Charges for Services	\$ 2,482,573.00
Fines/Penalties	\$ 994,340.00
Interest Earnings	\$ 1,566,701.00
Rents/Leases	\$ 246,000.00
Miscellaneous Revenues	\$ 263,250.00
Interfund Loan Repayment	\$ 250,175.00
Transfers In	\$ 1,224,466.00
Insurance Recoveries	\$ 37,060,726

Projected Budget Deficit \$ 1,356,254

**2024 General Fund Revenue by Department
Budget to be adopted 12/11/2023**

Department	Department Name	2024 Budget
000	General Fund-Beg. Fund Bal.	\$ 13,319,029
009	Commissioners	\$ -
010	General Government	\$ 2,890,342
012	Administrative Services	\$ 859,878
013	Human Resources	\$ -
020	Superior Court	\$ 17,119
030	District Court	\$ 610,400
031	Probation	\$ 403,268
040	Clerk	\$ 126,369
050	Treasurer	\$ 13,798,507
060	Auditor	\$ 974,560
080	Assessor	\$ -
100	Prosecuting Attorney	\$ 117,680
105	Child Support Enforcement	\$ -
120	Facilities Management	\$ -
140	Sheriff	\$ 644,250
170	Juvenile Services	\$ 148,787
200	Weed Control	\$ 1,485
220	Coroner	\$ 11,200
240	County Extension	\$ 300
260	Emergency Management	\$ 162,500
280	Public Health	\$ 2,384,252
300	Fair	\$ 471,800
310	Parks and Recreation	\$ 119,000
320	IT	\$ -
		\$ 37,060,726

Projected Budget Deficit \$ 1,356,254

**2024 General Fund Expense
Budget to be adopted 12/11/2023**

Expense	2024 Budget
Salaries/Wages	\$ 10,897,169.00
Benefits	\$ 4,143,592.00
Supplies/Materials	\$ 1,284,675.00
Services/Charges	\$ 7,640,473.00
Miscellaneous	\$ 11,000.00
Intergovernmental	\$ 600.00
Capital Purchases	\$ 110,000.00
Transfers Out	\$ -
Intrafund Transfers	\$ 1,009,942.00
Intrafund Expenditures	\$ 500.00
Ending Fund Balance	\$ 11,962,775.00
	\$ 37,060,726

Projected Budget Deficit

\$ 1,356,254

**2024 General Fund Expenditures
Budget to be adopted 12/11/2023**

Dept #	Department	Personnel Expenditures	Operating Expenditures	2024 Total
000	General Government-Est. End. Bal.			\$ 11,962,775
009	Commissioners-Dept.	\$ 491,325	\$ 14,700	\$ 506,025
010	General Government	\$ 95,742	\$ 4,366,942	\$ 4,462,684
012	Administrative Services	\$ 489,461	\$ 389,500	\$ 878,961
013	Human Resources	\$ 376,536	\$ 6,290	\$ 382,826
020	Superior Court	\$ 214,271	\$ 106,250	\$ 320,521
030	District Court	\$ 842,950	\$ 83,000	\$ 925,950
031	Probation	\$ 454,219	\$ 92,100	\$ 546,319
040	Clerk	\$ 372,207	\$ 21,500	\$ 393,707
050	Treasurer	\$ 626,244	\$ 63,000	\$ 689,244
060	Auditor	\$ 830,857	\$ 368,290	\$ 1,199,147
080	Assessor	\$ 606,761	\$ 27,900	\$ 634,661
100	Prosecuting Attorney	\$ 1,128,900	\$ 62,130	\$ 1,191,030
105	Child Support Enforcement	\$ -	\$ -	\$ -
120	Facilities Management	\$ 405,445	\$ 471,950	\$ 877,395
140	Sheriff	\$ 4,518,500	\$ 1,072,100	\$ 5,590,600
170	Juvenile Services	\$ 478,495	\$ 262,438	\$ 740,933
200	Weed Control	\$ 101,670	\$ 17,110	\$ 118,780
220	Coroner	\$ 233,505	\$ 85,900	\$ 319,405
240	County Extension	\$ 126,046	\$ 61,920	\$ 187,966
260	Emergency Management	\$ 220,661	\$ 123,500	\$ 344,161
280	Public Health	\$ 1,216,000	\$ 1,042,000	\$ 2,258,000
300	Fair	\$ 372,371	\$ 466,320	\$ 838,691
310	Parks and Recreation	\$ 296,645	\$ 204,500	\$ 501,145
320	Information Technology	\$ 541,950	\$ 647,850	\$ 1,189,800
		\$ 15,040,761	\$ 22,019,965	\$ 37,060,726

Projected Budget Deficit \$ 1,356,254

**2024 Budget--All Funds
Budget to be adopted 12/11/2023**

Fund #	Description	Revenue	Personnel Exp.	Operating Exp.	2024 Total Exp
001	Gen. Gov.-Current Expense*	\$ 37,060,726	\$ 15,040,761	\$ 22,019,965	\$ 37,060,726
102	Building & Development	\$ 272,200	\$ 143,150	\$ 129,050	\$ 272,200
103	County Wide Planning	\$ 631,650	\$ 259,300	\$ 372,350	\$ 631,650
104	Developmental Services	\$ 1,025,584	\$ 163,580	\$ 862,004	\$ 1,025,584
108	Veterans Relief	\$ 160,500	\$ 36,856	\$ 123,644	\$ 160,500
109	Homeless Housing Plan	\$ 950,000	\$ -	\$ 950,000	\$ 950,000
110	County Road--PW	\$ 22,611,350	\$ 6,196,700	\$ 16,414,650	\$ 22,611,350
112	Public Facilities Improvement	\$ 2,100,000	\$ -	\$ 2,100,000	\$ 2,100,000
115	Hotel/Motel Tax	\$ 70,000	\$ -	\$ 70,000	\$ 70,000
116	Domestic Violence Services	\$ 1,000	\$ -	\$ 1,000	\$ 1,000
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	\$ 293,164	\$ 49,559	\$ 243,605	\$ 293,164
124	REET Technology	\$ 288,000	\$ -	\$ 288,000	\$ 288,000
125	Donations & Planned Giving	\$ 370,950	\$ -	\$ 370,950	\$ 370,950
126	Treasurer M&O	\$ 200,000	\$ 5,150	\$ 194,850	\$ 200,000
127	Quad City Drug Task Force	\$ 473,400	\$ 78,900	\$ 394,500	\$ 473,400
128	Crime Victims/Witness	\$ 260,452	\$ 178,299	\$ 82,153	\$ 260,452
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	\$ 315,000	\$ -	\$ 315,000	\$ 315,000
133	Commissioners Special Revenue	\$ 200,000	\$ -	\$ 200,000	\$ 200,000
134	Elections Reserve	\$ 135,000	\$ 39,355	\$ 95,645	\$ 135,000
135	Prosecutor STOP Grant	\$ 32,238	\$ 16,119	\$ 16,119	\$ 32,238
136	District Court Funds	\$ 42,353	\$ -	\$ 42,353	\$ 42,353
138	Federal Equitable Sharing	\$ 260,000	\$ 5,000	\$ 255,000	\$ 260,000
141	Washington Housing SHB 2060	\$ 182,000	\$ -	\$ 182,000	\$ 182,000
143	Trial Court Improvement	\$ 190,352	\$ 5,054	\$ 185,298	\$ 190,352
144	Emergency Communication Syst	\$ 2,659,574	\$ 394,642	\$ 2,264,932	\$ 2,659,574
145	Affordable and Supporting Housi	\$ 352,000	\$ -	\$ 352,000	\$ 352,000
146	ARPA	\$ 1,275,000	\$ 36,953	\$ 1,238,047	\$ 1,275,000
148	Law Library	\$ 12,287	\$ -	\$ 12,287	\$ 12,287
200	Debt Service-External	\$ 417,768	\$ -	\$ 417,768	\$ 417,768
210	Debt Service-Internal	\$ -	\$ -	\$ -	\$ -
300	Capital Projects	\$ 1,484,749	\$ -	\$ 1,484,749	\$ 1,484,749
310	Capital Projects-Outside Resourc	\$ 41,750	\$ -	\$ 41,750	\$ 41,750
320	Capital Projects-Inside Resources	\$ -	\$ -	\$ -	\$ -
400	Solid Waste--PW	\$ 7,420,500	\$ 1,297,750	\$ 6,122,750	\$ 7,420,500
410	Solid Waste Reserve	\$ 2,530,000	\$ 22,500	\$ 2,507,500	\$ 2,530,000
501	Equipment Rental & Revolving	\$ 7,621,200	\$ 1,139,100	\$ 6,482,100	\$ 7,621,200
511	Unemployment Insurance-Revoh	\$ 147,000	\$ 10,000	\$ 137,000	\$ 147,000
		\$ 92,383,381	\$ 25,183,728	\$ 67,187,366	\$ 92,383,381