

Adopting the 2024 Budget for Whitman County, Washington

WHEREAS, the Board of County Commissioners for Whitman County, State of Washington, met on Monday, October 21, 2024, and held the budget hearings for the 2025 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 2025; 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 16th day of December, 2024.

BOARD OF COUNTY COMMISSIONERS
OF WHITMAN COUNTY, WASHINGTON

Arthur D. Swannack
Arthur D Swannack, Chairman

Tom Handy
Tom Handy, Commissioner

Michael Largent
Michael Largent, Commissioner

ATTEST:

Corey Mitzimberg
Corey Mitzimberg
Clerk of the Board

**2025 General Fund Revenue
To be Adopted Budget as of 12/11/2024**

Revenue	2025 Budget
Beginning Fund Balance	\$ 14,984,029.00
Property Taxes	\$ 7,255,848.00
Other Taxes	\$ 4,365,000.00
Licenses & Permits	\$ 212,400.00
Payment in Lieu of Taxes/Federal Lease	\$ 72,025.00
Federal Grants	\$ 655,285.00
State Grants	\$ 1,811,824.00
State-Shared Revenues, Entitlements	\$ 2,863,583.00
Charges for Services	\$ 2,430,450.00
Fines/Penalties	\$ 1,206,900.00
Interest Earnings	\$ 1,306,351.00
Rents/Leases	\$ 266,000.00
Miscellaneous Revenues	\$ 166,150.00
Interfund Loan Repayment	\$ 251,000.00
Transfers In	\$ 862,398.00
Insurance Recoveries	
	<u>\$ 38,709,243</u>

**2025 General Fund Revenue by Department
To be Adopted Budget as of 12/11/2024**

Department	Department Name	2025 Budget
000	General Fund-Beg. Fund Bal.	\$ 14,984,029
009	Commissioners	\$ -
010	General Government	\$ 2,642,749
012	Administrative Services	\$ 1,182,450
013	Human Resources	\$ -
020	Superior Court	\$ 38,400
030	District Court	\$ 814,500
031	Probation	\$ 266,000
040	Clerk	\$ 132,748
050	Treasurer	\$ 13,558,723
060	Auditor	\$ 912,500
080	Assessor	\$ -
100	Prosecuting Attorney	\$ 121,131
105	Child Support Enforcement	\$ -
120	Facilities Management	\$ -
140	Sheriff	\$ 658,000
170	Juvenile Services	\$ 150,193
200	Weed Control	\$ -
220	Coroner	\$ 13,200
240	County Extension	\$ 1,400
260	Emergency Management	\$ 133,000
280	Public Health	\$ 2,789,320
300	Fair	\$ 290,900
310	Parks and Recreation	\$ 20,000
320	IT	\$ -
		<u>\$ 38,709,243</u>

**2025 General Fund Expense
To be Adopted Budget as of 12/11/2024**

Expense	2025 Budget
Salaries/Wages	\$ 11,547,963.00
Benefits	\$ 4,433,107.00
Supplies/Materials	\$ 1,229,070.00
Services/Charges	\$ 8,744,047.00
Miscellaneous	\$ 9,300.00
Intergovernmental	\$ 600.00
Capital Purchases	\$ 555,000.00
Intrafund Transfers	\$ 1,389,399.00
Intrafund Expenditures	\$ 200.00
Ending Fund Balance	\$ 10,800,557.00
	\$ 38,709,243

Projected Budget Deficit \$ (4,183,472)

**2025 General Fund Expenditures
To be Adopted Budget as of 12/11/2024**

Dept #	Department	Personnel Expenditures	Operating Expenditures	2025 Total
000	General Government-Est. End. Bal.			\$ 10,800,557
009	Commissioners-Dept.	\$ 511,575	\$ 12,550	\$ 524,125
010	General Government	\$ 95,742	\$ 5,445,899	\$ 5,541,641
012	Administrative Services	\$ 552,650	\$ 682,200	\$ 1,234,850
013	Human Resources	\$ 397,805	\$ 7,200	\$ 405,005
020	Superior Court	\$ 230,165	\$ 125,700	\$ 355,865
030	District Court	\$ 968,795	\$ 81,000	\$ 1,049,795
031	Probation	\$ 392,603	\$ 86,500	\$ 479,103
040	Clerk	\$ 426,035	\$ 29,000	\$ 455,035
050	Treasurer	\$ 569,862	\$ 61,250	\$ 631,112
060	Auditor	\$ 862,750	\$ 259,612	\$ 1,122,362
080	Assessor	\$ 611,222	\$ 31,600	\$ 642,822
100	Prosecuting Attorney	\$ 1,191,700	\$ 63,130	\$ 1,254,830
105	Child Support Enforcement	\$ -	\$ -	\$ -
120	Facilities Management	\$ 409,778	\$ 504,400	\$ 914,178
140	Sheriff	\$ 4,599,700	\$ 1,223,300	\$ 5,823,000
170	Juvenile Services	\$ 529,767	\$ 271,360	\$ 801,127
200	Weed Control	\$ 107,086	\$ 20,110	\$ 127,196
220	Coroner	\$ 289,030	\$ 113,700	\$ 402,730
240	County Extension	\$ 99,966	\$ 91,205	\$ 191,171
260	Emergency Management	\$ 258,900	\$ 189,000	\$ 447,900
280	Public Health	\$ 1,474,247	\$ 1,287,350	\$ 2,761,597
300	Fair	\$ 421,150	\$ 320,200	\$ 741,350
310	Parks and Recreation	\$ 443,857	\$ 128,000	\$ 571,857
320	Information Technology	\$ 536,685	\$ 893,350	\$ 1,430,035
		\$ 15,981,070	\$ 22,728,173	\$ 38,709,243

**2025 Budget--All Funds
To be Adopted Budget as of 12/11/2024**

Fund #	Description	Revenue	Pers. Exp.	Operating Exp.	2025 Total Exp
001	Gen. Gov.-Current Expense*	\$ 38,709,243	\$ 15,981,070	\$ 22,728,173	\$ 38,709,243
102	Building & Development	\$ 294,250	\$ 151,450	\$ 142,800	\$ 294,250
103	County Wide Planning	\$ 789,827	\$ 272,900	\$ 516,927	\$ 789,827
104	Developmental Services	\$ 1,060,646	\$ 168,414	\$ 892,232	\$ 1,060,646
108	Veterans Relief	\$ 210,500	\$ 38,444	\$ 172,056	\$ 210,500
109	Homeless Housing Plan	\$ 880,000	\$ -	\$ 880,000	\$ 880,000
110	County Road--PW	\$ 26,878,922	\$ 6,384,100	\$ 20,494,822	\$ 26,878,922
112	Public Facilities Improvement	\$ 2,400,000	\$ -	\$ 2,400,000	\$ 2,400,000
115	Hotel/Motel Tax	\$ 85,000	\$ -	\$ 85,000	\$ 85,000
116	Domestic Violence Services	\$ 700	\$ -	\$ 700	\$ 700
117	Boating Safety	\$ 147,000	\$ 67,000	\$ 80,000	\$ 147,000
118	Inmate Welfare	\$ 60,000	\$ -	\$ 60,000	\$ 60,000
120	Historical Preservation/Programs	\$ 89,600	\$ -	\$ 89,600	\$ 89,600
122	Sheriff K-9 Unit	\$ 13,500	\$ 1,000	\$ 12,500	\$ 13,500
123	Paths & Trails	\$ 273,000	\$ 58,660	\$ 214,340	\$ 273,000
124	REET Technology	\$ 295,717	\$ -	\$ 295,717	\$ 295,717
125	Donations & Planned Giving	\$ 385,300	\$ -	\$ 385,300	\$ 385,300
126	Treasurer M&O	\$ 240,000	\$ 5,150	\$ 234,850	\$ 240,000
127	Quad City Drug Task Force	\$ 473,400	\$ 85,700	\$ 387,700	\$ 473,400
128	Crime Victims/Witness	\$ 260,452	\$ 176,875	\$ 83,577	\$ 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	\$ 316,000	\$ -	\$ 316,000	\$ 316,000
133	Commissioners Special Revenue	\$ 285,000	\$ -	\$ 285,000	\$ 285,000
134	Elections Reserve	\$ 196,750	\$ 40,649	\$ 156,101	\$ 196,750
135	Prosecutor STOP Grant	\$ 26,455	\$ 16,277	\$ 10,178	\$ 26,455
136	District Court Funds	\$ -	\$ -	\$ -	\$ -
138	Federal Equitable Sharing	\$ 269,500	\$ 5,000	\$ 264,500	\$ 269,500
141	Washington Housing SHB 2060	\$ 155,000	\$ -	\$ 155,000	\$ 155,000
143	Trial Court Improvement	\$ 144,696	\$ 5,535	\$ 139,161	\$ 144,696

144 Emergency Communication System	\$ 3,750,000	\$ 531,350	\$ 3,218,650	\$ 3,750,000
145 Affordable and Supporting Housing	\$ 490,000	\$ -	\$ 490,000	\$ 490,000
146 ARPA	\$ 1,100,000	\$ 38,830	\$ 1,061,170	\$ 1,100,000
148 Law Library	\$ 20,000	\$ -	\$ -	\$ 20,000
200 Debt Service-External	\$ 417,768	\$ -	\$ 417,768	\$ 417,768
210 Debt Service-Internal	\$ -	\$ -	\$ -	\$ -
300 Capital Projects	\$ 2,039,680	\$ -	\$ 1,484,749	\$ 2,039,680
310 Capital Projects-Outside Resources	\$ 42,000	\$ -	\$ 69,500	\$ 42,000
320 Capital Projects-Inside Resources	\$ -	\$ -	\$ -	\$ -
400 Solid Waste--PW	\$ 7,400,500	\$ 1,359,750	\$ 6,040,750	\$ 7,400,500
410 Solid Waste Reserve	\$ 2,670,000	\$ 22,500	\$ 2,647,500	\$ 2,670,000
501 Equipment Rental & Revolving	\$ 7,525,200	\$ 1,241,300	\$ 6,283,900	\$ 7,525,200
511 Unemployment Insurance-Revolving	\$ 130,000	\$ 15,000	\$ 115,000	\$ 130,000
	\$ 100,547,120	\$ 26,666,954	\$ 73,332,735	\$ 100,547,120