

Minutes for December 27, 2011

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072556 THE BOARD OF WHITMAN COUNTY COMMISSIONERS met in their Chambers in the Whitman County Courthouse, Colfax, Washington for **Tuesday, December 27, 2011** at **9:00 a.m.** Chairman Greg Partch, Patrick J. O'Neill, Commissioners and Maribeth Becker, CMC, Clerk of the Board attended. Commissioner Largent was unavailable.

9:00 a.m. - Call to Order/Board Business/Workshop.

Present: Gary Petrovich and Joe Smillie.

072557 1. Items discussed included liability insurance journal entry, criminal justice billings, CDBG-PS grant extended, year-end reporting and 2012 budget. No action taken.

9:15 a.m. - Board Business/Executive Session.

Present: Kelli Campbell (9:15 a.m.) and Gary and Valerie Hunt (conference call).

072557A 2. Commissioner O'Neill **moved** Commissioner Partch **seconded** the motion and it **carried** to go into executive session with the above individuals until 9:50 a.m. in accordance with RCW 42.30.140(4)(a) for matters related to negotiations.

9:50 a.m. - Return to Open Session/Board Business Continued/Pledge of Allegiance.

Present: Joe Smillie and Kelli Hadley.

D072557B 3. Motion by Commissioner O'Neill to accept the consent agenda. Motion **seconded** by Commissioner Partch and **carried**.

072588 4. Claims/Payroll warrants numbered **260398** and **260604** for **\$252189.50** approved.

072559 5. December 19, 2011 minutes approved.

072560-072562 6. Personnel change orders approved.

D072562A 7. The FRP professional services agreement was tabled to January 3, 2012.

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072563 8. Commissioner O'Neill **moved** Commissioner Partch **seconded** the motion and it **carried** to approve a resolution establishing county fund classifications in compliance with Government Accounting Standards Board (GASB) Statement 54 requirements.

BOARD OF COUNTY COMMISSIONERS
WHITMAN COUNTY WASHINGTON

IN THE MATTER OF ESTABLISHING COUNTY) RESOLUTION NO. 072563
FUND CLASSIFICATIONS AND A POLICY)
FOR FUND EXPENDITURE ORDER,)
PURSUANT TO GOVERNMENTAL)
ACCOUNTING STANDARDS BOARD)
STATEMENT 54, FOR AUDITING AND)
ACCOUNTING PURPOSES)

WHEREAS, Whitman County is a local governmental entity of the state of Washington; and,

WHEREAS, the Washington State Auditor's Office (SAO) is responsible for auditing the financial statements and programs of local governmental entities, utilizing the budgeting, accounting and reporting system (BARS), which system includes the prescribed uniform charts of accounts, accounting and budgeting policies, guidance for preparing financial statements and instructions for preparing supplemental schedules the SAO requires; and,

WHEREAS, Government Accounting Standards Board (GASB) is the accepted standard-setting body for establishing generally accepted accounting principles (GAAP) for state and local governmental accounting and financial reporting, and further prescribes the standards and requirements under which the SAO performs auditing and accounting of all state and local governmental entities; and,

WHEREAS, GASB Statement 54 has been issued to, in general, enhance the usefulness of fund balance information by providing clearer fund balance classifications that can be more consistently applied, and by clarifying the existing governmental fund type definitions, and establishes fund balance classifications reflecting primarily the extent to which a government is bound to observe constraints imposed upon the use of resources reported in governmental funds; and,

WHEREAS, GASB Statement 54 and/or BARS provides for fund classifications/definitions for cash reporting entities as follows: reserved and unreserved; and,

WHEREAS, GASB Statement 54 will be utilized during the audit of the county's 2011 financial statements, which will be conducted by the SAO during year 2012; and,

WHEREAS, GASB Statement 54 as well as BARS regarding cash reporting entities will be utilized in the county's 2012 adopted budget; and,

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WHEREAS, the Whitman County Finance Committee reviewed the list of county funds and fund classifications, and the order of expenditures from said county funds, all as recommended by David Ledbetter, Finance Administrator, Whitman County Auditor's office; and,

BE IT HEREBY RESOLVED by this Board of Whitman County Commissioners that they do hereby approve and adopt, for compliance with Government Accounting Standards (GASB) Statement 54 and BARS cash reporting, the attached list of county funds and classifications, further identified as Exhibit A, which is by this reference made a part hereof.

BE IT FURTHER RESOLVED that the county shall adopt the following fund expenditure policy: When expenditures are incurred that could be paid from either reserved or unreserved resources, the county uses reserved resources first and unreserved resources thereafter.

Done this 27th day of December, 2011.

BOARD OF COUNTY COMMISSIONERS
OF WHITMAN COUNTY, WASHINGTON

Greg Partch, Chairman

Patrick J. O'Neill, Commiss.

ATTEST:

Maribeth Becker, CMC
Clerk of the Board

Michael Largent, Commissioner

EXHIBIT A

WHITMAN COUNTY FUND CLASSIFICATIONS AS ESTABLISHED PURSUANT TO GOVERNMENT ACCOUNTING STANDARDS BOARD (GASB) STATEMENT 54

<u>Fund</u>	<u>Description</u>
001.000.000	Current Expense
101.012.000	Self Insurance
102.400.000	Building and Development
103.400.000	Countywide Planning
104.340.000	Developmental Services
106.240.000	Extension Publications
108.010.000	Veterans Relief
109.010.000	Homeless Housing Plan
110.400.000	County Roads
111.280.000	Community Education and Training Center

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112.012.000 Public Facilities Improvement
114.320.002 County Bulk Purchasing
115.300.000 Hotel Motel Tax
116.010.000 Dom Violence
117.140.000 Boating Safety
118.140.000 Inmate Welfare
120.010.000 Historical Preservation Programs
121.360.000 Bulk Purchase-Finance
122.140.000 Sheriff K-9 Unit
123.310.000 Paths and Trails
123.310.001 Paths and Trails-Bill Chipman Trail
124.050.000 REET Technology
125.300.000 Donations and Planned Giving Fair
125.310.000 Donations and Planned Giving Parks
126.050.000 Treasurers O&M
127.140.000 Drug Enforcement
128.100.000 Crime Victims
128.100.001 CTED Crime Victims/Awareness
129.170.001 Juvenile House Bill 39
129.170.002 Juvenile CASA
130.140.000 Interlocal Drug Fund
132.060.000 Auditors Document Preservation
133.010.000 Commissioners Special Revenue
133.010.001 Commissioners Special Revenue
133.010.002 Commissioners Special Revenue
134.060.000 Elections
134.060.001 Special Elections Reserve
135.100.000 Prosecutor's STOP Grant
136.030.001 Electronic Monitoring
136.030.003 Public Defense Improvement
137.330.000 Web Site Development
138.140.000 Federal Equitable Sharing
141.010.000 Washington Housing SHB 2060
143.030.000 Trial Court Improvement
144.260.001 Emergency Communication System
200.010.001 Martin Hall
200.010.002 Limited Tax Go Bond 2002
300.010.000 Capital Projects Generals
300.010.001 Asset Acquisition
300.010.002 Capital Projects Infrastructure
300.010.003 Computer System
300.010.005 Capital Improvement Projects
300.010.006 Document Management

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300.310.001 Capital Projects Klemgard Park
300.400.001 Capital Projects Ewan Water
300.400.002 Capital Projects Airport
310.300.001 Museum Construction
320.010.001 GO Bond 2002 Project
400.400.000 Solid Waste
410.400.000 Solid Waste Reserve
501.400.000 Equipment Rental & Revolving
510.320.000 Photocopier Revolving
511.012.000 Unemployment Insurance Revolving
513.320.000 Communication Revolving
515.320.000 IT Operations
515.320.001 IT Operations Photocopier
515.320.002 IT Operations Postage
515.320.003 IT Operations Bulk Paper
690.001.000 Clearing and Suspense TRS
690.002.000 Clearing and Suspense Claims
690.003.000 Clearing and Suspense Property Tax
690.004.000 Clearing and Suspense Industrial Ins
690.005.000 Clearing and Suspense Medical
690.006.000 Clearing and Suspense Payroll
690.006.001 Clearing and Suspense Payroll
690.007.000 Clearing and Suspense Liberty Bell
690.050.001 Clearing and Suspense Aflac Flexible Spending
690.300.001 Clearing and Suspense Ernie Dipple Memorial
690.300.002 Clearing and Suspense Zaidee Parvin Memorial
690.300.005 Clearing and Suspense Palouse Empire Fair Building

10:15 a.m. - Gary Petrovich.

072564 9. Commissioner O'Neill **moved** Commissioner Partch **seconded** the motion and it **carried** to approve the 2012 mileage reimbursement resolution for use of personal vehicles.

RESOLUTION NO. 072564
BEFORE THE BOARD OF WHITMAN COUNTY COMMISSIONERS

WHEREAS, the Board of Whitman County Commissioners met in regular session on Tuesday, December 27, 2011; and,

WHEREAS the Board recognizes the need to reimburse county employees who use their personal automobiles for official business at a specified rate per mile for actual mileage used; and,

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WHEREAS, Whitman County Code, Chapter 2.39.010(E)(2) specifies that the actual rate per mile be set by the Board of County Commissioners.

NOW, THEREFORE, BE IT HEREBY RESOLVED that the 2012 rate of reimbursement for business use of personal automobiles is \$.555 per mile.

PASSED, APPROVED AND ADOPTED this 27th day of December 2011 and effective as of January 1, 2012.

BOARD OF COUNTY COMMISSIONERS
OF WHITMAN COUNTY, WASHINGTON

Greg Partch, Chairman

Patrick J. O'Neill, Commiss.

ATTEST:

Maribeth Becker, CMC
Clerk of the Board

Michael Largent, Commissioner

072565 10. Commissioner O'Neill **moved** Commissioner Partch **seconded** the motion and it **carried** to authorize the Chairman to sign a letter of intent to withdraw from the Washington Rural Counties Insurance Fund (WRCIP).

072566 11. Commissioner O'Neill **moved** Commissioner Partch **seconded** the motion and it **carried** to authorize annual leave carry-over to 2012 for Glenda Scheideman.

072567 12. Commissioner O'Neill **moved** Commissioner Partch **seconded** the motion and it **carried** to reappoint Robert Rembert to his second 4-year term on the Citizens' Commission on Salary for Elected Officials. Mr. Rembert's term will expire 12/31/15.

072568 13. Commissioner O'Neill **moved** Commissioner Partch **seconded** the motion and it **carried** to reappoint Devon Felsted to a 3-year term on the Solid Waste Advisory Committee. Mr. Felsted's term will expire 12/31/14.

072569 14. The 2012 annual report of the Whitman County land use hearing examiner was received.

072570 15. At the request of the Commissioners, the Veterans Advisory Board reviewed the email from the Selective Service System and recommended Whitman County establish its own Local Board. Commissioner O'Neill **moved** Commissioner Partch **seconded** the motion and it **carried** to accept the recommendation of the Veterans Advisory Board.

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16. Executed copies of the following contracts/agreements received:

- 072571 Holland B. Ford, Trustee for William R. Kale access and utility easement agreement for the Tekoa tower site,
- 072572 Spokane County private road use agreement for Tekoa tower site,
- 072573 Addie Mae Sienknecht private road use agreement for Tekoa tower Site, and
- 072574 Priority Support Group maintenance agreement for HP 3000 (10/31/12)

072575 17. Commissioners' pending list reviewed.

10:25 a.m. - Recess.

10:30 a.m. - 2012 Whitman County Tax Levies/Budget.

Present: Joe Reynolds, Eunice Coker, Gary Petrovich, Joe Smillie and Kelli Hadley.

072576 18. Assessor Reynolds reviewed the proposed tax levies including the state permitted 1% increase as well as bank capacity, the highest lawful levy calculation.

- Current Expense - \$4,365,564.78 w/1%
- Current Expense - \$4,365,755.88 w/1% and bank capacity
- Road - \$2,070,216.67 w/1%
- Road - \$2,073,141.27 w/1% and bank capacity
- Mental Health - \$ 36,003.34
- Developmental Services - \$36,003.34
- Veterans Relief - \$ 32,403.01

The Assessor recommended the Board accept both the Current Expense and Road levy with the 1% increase.

072577 Commissioner O'Neill **moved** Commissioner Partch **seconded** the motion and it **carried** to adopt the 2012 Whitman County tax levies as recommended.

RESOLUTION NO. 072577

In the Matter of Setting the 2012 Taxes for Whitman County

WHEREAS, the Board of County Commissioners for Whitman County, State of Washington, met on Monday, December 5th and 19th, 2011, and held the budget hearing for the budget for fiscal year 2012, for the County Current Expense Fund, Special Revenue Funds, annually appropriated Capital Projects Funds, Enterprise Funds, Debt Service Funds, and Internal Service Funds; and,

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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, there is a substantial need due to overall operating costs increasing, Federal and State funding decreasing along with interest revenue, and the general state of the macro economy due to the recession; and,

WHEREAS, Whitman County ranks 5th in the State of Washington with 1914 miles of County Roads with continued need for construction, maintenance and repair; and,

NOW, THEREFORE, BE IT HEREBY RESOLVED by the Board of Whitman County Commissioners that the:

\$4,335,818.95 from the previous years' actual Taxing District levy, and the
\$ 42,928.90 increase in the one percent (1%) regular property tax levy, and the
\$ 12,163.43 increase in new construction/property improvements, and a
\$ 17,582.40 increase in the value of state-assessed property totaling
\$4,365,564.78 is authorized for the 2012 Taxing District levy; and,

BE IT FURTHER RESOLVED that the:

\$2,049,789.84 from the previous years' actual Road levy, and the
\$ 2,530.83 increase in new construction/property improvements and the
\$ 17,896.01 increase in the one percent (1%) regular property tax levy totaling
\$2,070,216.67 is authorized for the 2012 County Road levy; and,

BE IT FURTHER RESOLVED that the total 2012 property tax levies of **\$6,435,781.45** for Whitman County is hereby authorized.

APPROVED AND ADOPTED this 27th day of December, 2011.

BOARD OF COUNTY COMMISSIONERS
OF WHITMAN COUNTY, WASHINGTON

Greg Partch, Chairman

Patrick J. O'Neill, Commiss.

ATTEST:

Maribeth Becker, CMC
Clerk of the Board

Michael Largent, Commissioner

072578 19. Gary Petrovich summarized the 2012 proposed budget as follows:

Current Expense - \$12,896,617
Other Funds - \$44,226,407
Total Budget - \$57,123,024

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It was noted that no concerns have been expressed with respect to the proposed budget.

Auditor Coker expressed her appreciation to David Ledbetter and Gary Petrovich who have been incredible in this process and worked well with the department heads/elected officials.

Commissioner O'Neill **moved** Commissioner Partch **seconded** the motion and it **carried** to adopt the 2012 budget for Whitman County. The commissioners also expressed their appreciation to David Ledbetter and Gary Petrovich.

**RESOLUTION NO. 072578
Adopting the 2012 Budget for Whitman County, Washington**

WHEREAS, the Board of County Commissioners for Whitman County, State of Washington, met on Monday, December 5th and 19th, 2011, and held the budget hearings for the Budget for fiscal year 2012 for the County Current Expense Fund, Special Revenue Funds, Debt Service Funds, annually appropriated Capital Projects Funds, Enterprise Funds and Internal Service 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 be levied on property within Whitman County, for the County Current Expense Fund, Developmental Services Fund, and County Road Fund; and the minimum tax allowable by law for the Indigent Soldier Fund; and,

WHEREAS, the final taxable evaluations for Current Expense are **\$2,880,267,159**; and,

WHEREAS, the estimated expenditures set forth in this budget being necessary to carry on the operations of the government of Whitman County, State of Washington, for fiscal year 2012 and being sufficient to meet the various needs of Whitman County during said fiscal period; and,

WHEREAS, it was determined to be in the best interest of the county to establish a new fund #009 to be known as Commissioners Department (Comm. Dept.);

WHEREAS, the final budgets for the various departments of the County Current Expense fund and the various Special Revenue Funds, Debt Service Funds, annually appropriated Capital Projects Funds, Enterprise Funds and Internal Services Funds of Whitman County are listed as attached.

NOW, THEREFORE BE IT RESOLVE that the final budgeted expenditures for the several offices, departments, and funds of said Whitman County fiscal year 2012 will be set forth as attached and the amounts are appropriated for the indicated funds; 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

BOCC MINUTES-12/27/11

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, 2011.

BOARD OF COUNTY COMMISSIONERS
OF WHITMAN COUNTY, WASHINGTON

Greg Partch, Chairman

ATTEST:

Patrick J. O'Neill, Commiss.

Maribeth Becker, CMC
Clerk of the Board

Michael Largent, Commissioner

Whitman County, Washington

2012 Whitman County Budget2012 Adopted
Budget**Fund Name: 001 Current Expense****Revenue**

001.000.000 - Current Expense,Not Designated,General Fund \$12,896,617.00

Expenditures

001.009 - Current Expense,Commissioners-Department	\$303,862.00
001.010 - Current Expense,Commissioners-General Govt	\$1,794,840.00
001.012 - Current Expense,Administrative Services	\$79,648.00
001.013 - Current Expense,Human Resources Dept	\$169,595.00
001.020 - Current Expense,Superior Court	\$172,193.00
001.030 - Current Expense,District Court	\$1,063,451.00
001.040 - Current Expense,Clerk	\$197,559.00
001.050 - Current Expense,Treasurer	\$330,432.00
001.060 - Current Expense,Auditor	\$743,025.00
001.080 - Current Expense,Assessor	\$337,662.00
001.100 - Current Expense,Prosecuting Attorney	\$568,526.00
001.105 - Current Expense,Child Support Enforcement	\$128,858.00
001.120 - Current Expense,Facilities Management	\$536,191.00
001.140 - Current Expense,Sheriff	\$3,245,509.00
001.170 - Current Expense,Juvenile Services	\$644,721.00
001.200 - Current Expense,Weed Control	\$87,236.00
001.220 - Current Expense,Coroner	\$113,296.00
001.240 - Current Expense,County Extension	\$119,918.00
001.260 - Current Expense,Emergency Management	\$296,756.00
001.280 - Current Expense,Public Health	\$1,177,151.00
001.300 - Current Expense,Fair	\$246,156.00
001.310 - Current Expense,Parks & Recreation	\$275,997.00
001.320 - Current Expense,Information Technology	\$264,035.00

Expenditure Grand Totals: \$12,896,617.00**Non Current Expense Funds****Fund Name: 101 Self Insurance****Revenue**

101.012 - Self Insurance,Administrative Services \$70,000.00

Revenue Totals \$70,000.00**Expenditures**

101.012 - Self Insurance,Administrative Services \$70,000.00

Revenue Totals: \$70,000.00**Expenditure Totals** \$70,000.00**Fund Name Total: Self Insurance** \$0.00**Fund Name: 102 Building And Development****Revenue**

102.400 - Building And Development,Public Works Dept. \$265,675.00

Revenue Totals \$265,675.00**Expenditures**

102.400 - Building And Development,Public Works Dept. \$265,675.00

Revenue Totals: \$265,675.00**Expenditure Totals** \$265,675.00**Fund Name Total: Building And Development** \$0.00

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Fund Name: 103 Countywide Planning

Revenue

103.400 - Countywide Planning,Public Works Dept. \$258,075.00

Revenue Totals \$258,075.00

Expenditures

103.400 - Countywide Planning,Public Works Dept. \$258,075.00

Revenue Totals: \$258,075.00

Expenditure Totals \$258,075.00

Fund Name Total: Countywide Planning \$0.00

Fund Name: 104 Developmental Services

Revenue

104.310 - Developmental Services,Parks & Recreation \$0.00

104.340 - Developmental Services,Parks & Recreation - Director \$726,463.00

Revenue Totals \$726,463.00

Expenditures

104.310 - Developmental Services,Parks & Recreation \$0.00

104.340 - Developmental Services,Parks & Recreation - Director \$726,463.00

Revenue Totals: \$726,463.00

Expenditure Totals \$726,463.00

Fund Name Total: Developmental Services \$0.00

Fund Name: 106 Extension Publications

Revenue

106.240 - Extension Publications,County Extension \$480.00

Revenue Totals \$480.00

Expenditures

106.240 - Extension Publications,County Extension \$480.00

Revenue Totals: \$480.00

Expenditure Totals \$480.00

Fund Name Total: Extension Publications \$0.00

Fund Name: 108 Veterans Relief

Revenue

108.010 - Veterans Relief,Commissioners-General Govt \$35,000.00

Revenue Totals \$35,000.00

Expenditures

108.010 - Veterans Relief,Commissioners-General Govt \$35,000.00

Revenue Totals: \$35,000.00

Expenditure Totals \$35,000.00

Fund Name Total: Veterans Relief \$0.00

Fund Name: 109 Homeless Housing Plan

Revenue

109.010 - Homeless Housing Plan,Commissioners-General Govt \$165,000.00

Revenue Totals \$165,000.00

Expenditures

109.010 - Homeless Housing Plan,Commissioners-General Govt \$165,000.00

Revenue Totals: \$165,000.00

Expenditure Totals \$165,000.00

Fund Name Total: Homeless Housing Plan \$0.00

Fund Name: 110 County Road-PW

Revenue

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110.400 - County Road-PW,Public Works Dept.	\$17,671,500.00
Revenue Totals	\$17,671,500.00
Expenditures	
110.400 - County Road-PW,Public Works Dept.	\$17,671,500.00
Revenue Totals:	\$17,671,500.00
Expenditure Totals	\$17,671,500.00
Fund Name Total: County Road-PW	\$0.00
Fund Name: 111 CETC	
Revenue	
111.280 - CETC,Public Health	\$14,800.00
Revenue Totals	\$14,800.00
Expenditures	
111.280 - CETC,Public Health	\$14,800.00
Revenue Totals:	\$14,800.00
Expenditure Totals	\$14,800.00
Fund Name Total: CETC	\$0.00
Fund Name: 112 Public Facilities Improvement	
Revenue	
112.012 - Public Facilities Improvement,Administrative Services	\$1,159,000.00
Revenue Totals	\$1,159,000.00
Expenditures	
112.012 - Public Facilities Improvement,Administrative Services	\$1,159,000.00
Revenue Totals:	\$1,159,000.00
Expenditure Totals	\$1,159,000.00
Fund Name Total: Public Facilities Improvement	\$0.00
Fund Name: 115 Hotel/Motel Tax	
Revenue	
115.300 - Hotel/Motel Tax,Fair	\$24,105.00
Revenue Totals	\$24,105.00
Expenditures	
115.300 - Hotel/Motel Tax,Fair	\$24,105.00
Revenue Totals:	\$24,105.00
Expenditure Totals	\$24,105.00
Fund Name Total: Hotel/Motel Tax	\$0.00
Fund Name: 116 Domestic Violence Services	
Revenue	
116.010 - Domestic Violence Services,Commissioners-General Govt	\$2,500.00
Revenue Totals	\$2,500.00
Expenditures	
116.010 - Domestic Violence Services,Commissioners-General Govt	\$2,500.00
Revenue Totals:	\$2,500.00
Expenditure Totals	\$2,500.00
Fund Name Total: Domestic Violence Services	\$0.00
Fund Name: 117 Boating Safety	
Revenue	
117.140 - Boating Safety,Sheriff	\$58,600.00
Revenue Totals	\$58,600.00
Expenditures	
117.140 - Boating Safety,Sheriff	\$58,600.00

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Revenue Totals:	\$58,600.00
Expenditure Totals	\$58,600.00
Fund Name Total: Boating Safety	\$0.00
Fund Name: 118 Inmate Welfare	
Revenue	
118.140 - Inmate Welfare,Sheriff	\$30,000.00
Revenue Totals	\$30,000.00
Expenditures	
118.140 - Inmate Welfare,Sheriff	\$30,000.00
Revenue Totals:	\$30,000.00
Expenditure Totals	\$30,000.00
Fund Name Total: Inmate Welfare	\$0.00
Fund Name: 120 Historical Preservation/Programs	
Revenue	
120.010 - Historical Preservation/Programs,Commissioners-General Govt	\$20,900.00
Revenue Totals	\$20,900.00
Expenditures	
120.010 - Historical Preservation/Programs,Commissioners-General Govt	\$20,900.00
Revenue Totals:	\$20,900.00
Expenditure Totals	\$20,900.00
Fund Name Total: Historical Preservation/Programs	\$0.00
Fund Name: 122 Sheriff's K-9 Unit	
Revenue	
122.140 - Sheriff's K-9 Unit,Sheriff	\$8,500.00
Revenue Totals	\$8,500.00
Expenditures	
122.140 - Sheriff's K-9 Unit,Sheriff	\$8,500.00
Revenue Totals:	\$8,500.00
Expenditure Totals	\$8,500.00
Fund Name Total: Sheriff's K-9 Unit	\$0.00
Fund Name: 123 Paths & Trails	
Revenue	
123.310 - Paths & Trails,Parks & Recreation	\$298,458.00
Revenue Totals	\$298,458.00
Expenditures	
123.310 - Paths & Trails,Parks & Recreation	\$298,458.00
Revenue Totals:	\$298,458.00
Expenditure Totals	\$298,458.00
Fund Name Total: Paths & Trails	\$0.00
Fund Name: 124 REET Technology	
Revenue	
124.050 - REET Technology,Treasurer	\$83,000.00
Revenue Totals	\$83,000.00
Expenditures	
124.050 - REET Technology,Treasurer	\$83,000.00
Revenue Totals:	\$83,000.00
Expenditure Totals	\$83,000.00
Fund Name Total: REET Technology	\$0.00
Fund Name: 125 Donations & Planned Giving	
Revenue	

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125.300 - Donations & Planned Giving,Fair	\$1,878.00
125.310 - Donations & Planned Giving,Parks & Recreation	\$90,100.00
Revenue Totals	\$91,978.00
Expenditures	
125.300 - Donations & Planned Giving,Fair	\$1,878.00
125.310 - Donations & Planned Giving,Parks & Recreation	\$90,100.00
Revenue Totals:	\$91,978.00
Expenditure Totals	\$91,978.00
Fund Name Total: Donations & Planned Giving	\$0.00
Fund Name: 126 Treasurer's M&O	
Revenue	
126.050 - Treasurer's M&O,Treasurer	\$25,000.00
Revenue Totals	\$25,000.00
Expenditures	
126.050 - Treasurer's M&O,Treasurer	\$25,000.00
Revenue Totals:	\$25,000.00
Expenditure Totals	\$25,000.00
Fund Name Total: Treasurer's M&O	\$0.00
Fund Name: 127 Quad-City Task Force-Drug Enforc	
Revenue	
127.140 - Quad-City Task Force-Drug Enforc,Sheriff	\$341,100.00
Revenue Totals	\$341,100.00
Expenditures	
127.140 - Quad-City Task Force-Drug Enforc,Sheriff	\$341,100.00
Revenue Totals:	\$341,100.00
Expenditure Totals	\$341,100.00
Fund Name Total: Quad-City Task Force-Drug Enforc	\$0.00
Fund Name: 128 Crime Victims/Witness	
Revenue	
128.100 - Crime Victims/Witness,Prosecuting Attorney	\$96,725.00
Revenue Totals	\$96,725.00
Expenditures	
128.100 - Crime Victims/Witness,Prosecuting Attorney	\$96,725.00
Revenue Totals:	\$96,725.00
Expenditure Totals	\$96,725.00
Fund Name Total: Crime Victims/Witness	\$0.00
Fund Name: 129 Juvenile Special Revenue Funds	
Revenue	
129.170 - Juvenile Special Revenue Funds,Juvenile Services	\$62,602.00
Revenue Totals	\$62,602.00
Expenditures	
129.170 - Juvenile Special Revenue Funds,Juvenile Services	\$62,602.00
Revenue Totals:	\$62,602.00
Expenditure Totals	\$62,602.00
Fund Name Total: Juvenile Special Revenue Funds	\$0.00
Fund Name: 130 Inter-Local Drug Fund	
Revenue	
130.140 - Inter-Local Drug Fund,Sheriff	\$17,000.00
Revenue Totals	\$17,000.00
Expenditures	

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130.140 - Inter-Local Drug Fund,Sheriff	\$17,000.00
Revenue Totals:	\$17,000.00
Expenditure Totals	\$17,000.00
Fund Name Total: Inter-Local Drug Fund	\$0.00
Fund Name: 132 Auditors Document Preservation F	
Revenue	
132.060 - Auditors Document Preservation F,Auditor	\$322,700.00
Revenue Totals	\$322,700.00
Expenditures	
132.060 - Auditors Document Preservation F,Auditor	\$322,700.00
Revenue Totals:	\$322,700.00
Expenditure Totals	\$322,700.00
Fund Name Total: Auditors Document Preservation F	\$0.00
Fund Name: 133 Commissioners Special Revenue	
Revenue	
133.010 - Commissioners Special Revenue,Commissioners-General Govt	\$491,921.00
Revenue Totals	\$491,921.00
Expenditures	
133.010 - Commissioners Special Revenue,Commissioners-General Govt	\$491,921.00
Revenue Totals:	\$491,921.00
Expenditure Totals	\$491,921.00
Fund Name Total: Commissioners Special Revenue	\$0.00
Fund Name: 134 Elections	
Revenue	
134.060 - Elections,Auditor	\$257,300.00
Revenue Totals	\$257,300.00
Expenditures	
134.060 - Elections,Auditor	\$257,300.00
Revenue Totals:	\$257,300.00
Expenditure Totals	\$257,300.00
Fund Name Total: Elections	\$0.00
Fund Name: 135 Prosecutor's STOP Grant	
Revenue	
135.100 - Prosecutor's STOP Grant,Prosecuting Attorney	\$32,486.00
Revenue Totals	\$32,486.00
Expenditures	
135.100 - Prosecutor's STOP Grant,Prosecuting Attorney	\$32,486.00
Revenue Totals:	\$32,486.00
Expenditure Totals	\$32,486.00
Fund Name Total: Prosecutor's STOP Grant	\$0.00
Fund Name: 136 District Court Funds	
Revenue	
136.030 - District Court Funds,District Court	\$51,000.00
Revenue Totals	\$51,000.00
Expenditures	
136.030 - District Court Funds,District Court	\$51,000.00
Revenue Totals:	\$51,000.00
Expenditure Totals	\$51,000.00
Fund Name Total: District Court Funds	\$0.00
Fund Name: 137 Web Site Development	

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Revenue	
137.330 - Web Site Development,Website Development	\$2,400.00
Revenue Totals	\$2,400.00
Expenditures	
137.330 - Web Site Development,Website Development	\$2,400.00
Revenue Totals:	\$2,400.00
Expenditure Totals	\$2,400.00
Fund Name Total: Web Site Development	\$0.00
Fund Name: 138 Federal Equitable Sharing	
Revenue	
138.140 - Federal Equitable Sharing,Sheriff	\$250,500.00
Revenue Totals	\$250,500.00
Expenditures	
138.140 - Federal Equitable Sharing,Sheriff	\$250,500.00
Revenue Totals:	\$250,500.00
Expenditure Totals	\$250,500.00
Fund Name Total: Federal Equitable Sharing	\$0.00
Fund Name: 141 Washington Housing SHB 2060	
Revenue	
141.010 - Washington Housing SHB 2060,Commissioners-General Govt	\$66,700.00
Revenue Totals	\$66,700.00
Expenditures	
141.010 - Washington Housing SHB 2060,Commissioners-General Govt	\$66,700.00
Revenue Totals:	\$66,700.00
Expenditure Totals	\$66,700.00
Fund Name Total: Washington Housing SHB 2060	\$0.00
Fund Name: 143 Trial Court Improvement	
Revenue	
143.030 - Trial Court Improvement,District Court	\$71,200.00
Revenue Totals	\$71,200.00
Expenditures	
143.030 - Trial Court Improvement,District Court	\$71,200.00
Revenue Totals:	\$71,200.00
Expenditure Totals	\$71,200.00
Fund Name Total: Trial Court Improvement	\$0.00
Fund Name: 144 Emergency Communication System	
Revenue	
144.260 - Emergency Communication System,Emergency Management	\$692,560.00
Revenue Totals	\$692,560.00
Expenditures	
144.260 - Emergency Communication System,Emergency Management	\$692,560.00
Revenue Totals:	\$692,560.00
Expenditure Totals	\$692,560.00
Fund Name Total: Emergency Communication System	\$0.00
Fund Name: 200 Debt Service-External	
Revenue	
200.010 - Debt Service-External,Commissioners-General Govt	\$213,686.00

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Revenue Totals	\$213,686.00
Expenditures	
200.010 - Debt Service-External,Commissioners-General Govt	\$213,686.00
Revenue Totals:	\$213,686.00
Expenditure Totals	\$213,686.00
Fund Name Total: Debt Service-External	\$0.00
Fund Name: 300 Capital Projects	
Revenue	
300.010 - Capital Projects,Commissioners-General Govt	\$220,234.00
300.310 - Capital Projects,Parks & Recreation	\$0.00
300.400 - Capital Projects,Public Works Dept.	\$0.00
Revenue Totals	\$220,234.00
Expenditures	
300.010 - Capital Projects,Commissioners-General Govt	\$220,234.00
300.310 - Capital Projects,Parks & Recreation	\$0.00
300.400 - Capital Projects,Public Works Dept.	\$0.00
Revenue Totals:	\$220,234.00
Expenditure Totals	\$220,234.00
Fund Name Total: Capital Projects	\$0.00
Fund Name: 310 Capital Projects	
Revenue	
310.300 - Capital Projects,Fair	\$20,813.00
Revenue Totals	\$20,813.00
Expenditures	
310.300 - Capital Projects,Fair	\$20,813.00
Revenue Totals:	\$20,813.00
Expenditure Totals	\$20,813.00
Fund Name Total: Capital Projects	\$0.00
Fund Name: 320 Capital Projects-Outside Sources	
Revenue	
320.010 - Capital Projects-Outside Sources,Commissioners-General Govt	\$575,500.00
Revenue Totals	\$575,500.00
Expenditures	
320.010 - Capital Projects-Outside Sources,Commissioners-General Govt	\$575,500.00
Revenue Totals:	\$575,500.00
Expenditure Totals	\$575,500.00
Fund Name Total: Capital Projects-Outside Sources	\$0.00
Fund Name: 400 Solid Waste-PW	
Revenue	
400.400 - Solid Waste-PW,Public Works Dept.	\$6,711,200.00
Revenue Totals	\$6,711,200.00
Expenditures	
400.400 - Solid Waste-PW,Public Works Dept.	\$6,711,200.00
Revenue Totals:	\$6,711,200.00
Expenditure Totals	\$6,711,200.00
Fund Name Total: Solid Waste-PW	\$0.00
Fund Name: 410 Solid Waste Reserve	
Revenue	
410.400 - Solid Waste Reserve,Public Works Dept.	\$1,011,550.00

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Revenue Totals	\$1,011,550.00
Expenditures	
410.400 - Solid Waste Reserve,Public Works Dept.	\$1,011,550.00
Revenue Totals:	\$1,011,550.00
Expenditure Totals	\$1,011,550.00
Fund Name Total: Solid Waste Reserve	\$0.00
Fund Name: 501 Equipment Rental & Revolving	
Revenue	
501.400 - Equipment Rental & Revolving,Public Works Dept.	\$6,944,350.00
Revenue Totals	\$6,944,350.00
Expenditures	
501.400 - Equipment Rental & Revolving,Public Works Dept.	\$6,944,350.00
Revenue Totals:	\$6,944,350.00
Expenditure Totals	\$6,944,350.00
Fund Name Total: Equipment Rental & Revolving	\$0.00
Fund Name: 511 Unemployment Insurance Revolving	
Revenue	
511.012 - Unemployment Insurance Revolving,Administrative Services	\$370,000.00
Revenue Totals	\$370,000.00
Expenditures	
511.012 - Unemployment Insurance Revolving,Administrative Services	\$370,000.00
Revenue Totals:	\$370,000.00
Expenditure Totals	\$370,000.00
Fund Name Total: Unemployment Insurance Revolving	\$0.00
Fund Name: 513 Communications Revolving	
Fund Name: 515 Information Technology Operation	
Revenue	
515.320 - Information Technology Operation,Information Technology	\$785,369.00
Revenue Totals	\$785,369.00
Expenditures	
515.320 - Information Technology Operation,Information Technology	\$785,369.00
Revenue Totals:	\$785,369.00
Expenditure Totals	\$785,369.00
Fund Name Total: Information Technology Operation	\$0.00
Fund Name: 660 Agencies	
Revenue	
660.911 - Agencies,Whitcom "E911"	\$3,608,477.00
Revenue Totals	\$3,608,477.00
Expenditures	
660.911 - Agencies,Whitcom "E911"	\$3,608,477.00
Revenue Totals:	\$3,608,477.00
Expenditure Totals	\$3,608,477.00

2012 Whitman County Budget

	Revenue	Expense
Current Expense	\$12,896,617.00	\$12,896,617.00
Non-Current Expense	\$44,226,407.00	\$44,226,407.00
	\$57,123,024.00	\$57,123,024.00

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072579-072580 20. The Current Expense and Road levy certifications were signed by the Chairman.

10:45 a.m. - Recess.

11:10 a.m. - Reconvene/Board Business Continued/BOCC Workshop.

Present: Joe Smillie and Kelli Hadley.

Commissioner Largent joined the meeting.

072581 21. Items discussed included Columbia River, WRCIP letter, Selective Service System local board, Quarterly regional meeting and possible Hawkins Development financing. No action taken.

11:30 a.m. - Recess.

1:00 p.m. - Reconvene/Board Business Continued/Executive Session.

Present: Gary Petrovich, Denis Tracy and Bob Lothspeich (1:00 p.m.) and Mark Storey (2:00 p.m.-phone).

072582 22. Commissioner O'Neill **moved** Commissioner Largent **seconded** the motion and it **carried** to go into executive session with the above individuals until 2:40 p.m. in accordance with RCW 42.30.110(1)(b) for matters related to real estate acquisition.

2:40 p.m. - Return to Open Session/Adjournment.

D072582A Commissioner O'Neill **moved** to adjourn the **December 27, 2011** meeting. Motion **seconded** by Commissioner Largent and **carried**. The Board will meet in regular session, in their Chambers', in the Whitman County Courthouse, Colfax, Washington, on **January 3, 2012**. The foregoing action made this **27th** day of **December 2011**.

ss/ PATRICK J. O'NEILL, COMMISSIONER
ss/ MICHAEL LARGENT, COMMISSIONER

MARIBETH BECKER, CMC
Clerk of the Board

GREG PARTCH, CHAIRMAN
Board of County Commissioners