

**Washington County Consolidated
Communications Agency**
Budgeted Line Items
Fiscal Year 2023-24

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June 15, 2023



Washington County Consolidated Communications Agency

RESOLUTION 23-02

RESOLUTION TO ADOPT THE FISCAL YEAR 2023-2024 BUDGET

WHEREAS, the Fiscal Year 2023-2024 Budget has been reviewed by the Agency's Budget Committee and recommended to the Board of Commissioners by the Agency's Chief Executive Officers Board, and

WHEREAS, a Public Hearing on the approved budget by the Budget Committee was held before the Board of Commissioners on this date, 6/15/23,

NOW THEREFORE BE IT RESOLVED that the Board of Commissioners hereby adopts the following budget for the fiscal year ending June 30, 2024 in the total amount of \$21,178,168 in expenditure authority for the Agency's General Fund and \$2,750,000 in expense authority for the Agency's Capital Projects Fund, and authorizes the appropriates as follows:

General Fund

Personal Services	16,329,280
Materials & Services	3,223,415
Capital Outlay	1,503,000
Debt Service	122,473
Contingency	4,176,203
Total Appropriations	25,354,371
Unappr. Ending Fund Balance	2,932,317

Budget \$ 28,286,688

Capital Projects Fund

Capital Outlay	2,750,000
Contingency	1,000,000
Total Appropriations	3,750,000
Unappr. Ending Fund Balance	7,600

Budget \$ 3,757,600

APPROVED AND ADOPTED this 15^h day of June, 2023.

Chair, Board of Commissioners

General Fund

	Actual FY22	FY23 Adopted Budget	FY23 Estimated to June 30	Proposed Budget FY24
RESOURCES				
Beginning Working Capital	7,655,856	7,821,355	8,637,633	7,108,520
Revenues				
9-1-1 Telephone Tax	5,545,499	5,400,000	5,422,878	5,450,000
Interest Income	42,548	30,000	141,950	50,000
Member & Associate User Fees	10,704,561	11,107,826	11,109,459	11,529,501
C800 Contract Revenue	888,651	963,181	963,181	1,077,203
Non-member Contract Revenue	147,346	133,880	133,648	143,561
Contract Svcs. & Maintenance	36,001	17,000	28,832	28,000
Rental Revenue	153,726	83,518	83,518	86,215
Miscellaneous	168,252	156,000	101,739	131,000
Total Revenues	17,686,584	17,891,405	17,985,205	18,495,480
TOTAL RESOURCES	\$25,342,440	\$25,712,760	\$26,622,838	\$25,604,000
REQUIREMENTS				
Personnel Services	14,057,600	15,772,849	14,731,195	16,329,280
Materials & Services	2,041,848	3,511,751	3,322,462	3,223,415
Capital Outlay	605,359	489,000	478,889	1,503,000
Debt Service	-	-	-	122,473
Contingency	-	3,744,233	-	4,176,203
TOTAL REQUIREMENTS	16,704,807	23,517,833	18,532,546	25,354,371
Fund Balance (UEFB)	-	2,098,926	-	249,629
Fiscal Year End Fund Balance	8,637,633	-	7,108,520	-
TOTAL BUDGET	\$25,342,440	\$25,616,759	\$25,641,066	\$25,604,000

Total FY24 Budget by Department

	Personnel <u>Services</u>	Materials & <u>Services</u>	Capital <u>Outlay</u>	Debt <u>Service</u>	Total <u>Requirements</u>
Departmental					
Administration & Finance	1,646,647	905,657	-	11,500	2,563,804
Operations	11,976,249	276,076	-	-	12,252,325
Data Services	905,442	392,624	710,000	-	2,008,066
MAJCS	-	497,453	-	-	497,453
PDCC	-	65,076	-	-	65,076
Radio Services	1,800,943	337,779	40,000	-	2,178,722
Facilities	-	748,750	753,000	110,973	1,612,723
Total Operational Expenditures	\$ 16,329,280	\$ 3,223,415	\$ 1,503,000	\$ 122,473	\$ 21,178,168
Non-Departmental					
Contingency					4,176,203
Unapp. Ending Fund Bal.					249,629
Total Budget					<u>\$ 25,604,000</u>

GENERAL FUND REVENUE

Object	Account Name	FY19 Actuals	FY20 Actuals	FY21 Actuals	FY22 Actuals	FY23 Budget	FY24 Budget
4011	911 TELEPHONE TAX	3,116,690	3,691,750	4,546,269	5,545,499	5,400,000	5,450,000
4050	INTEREST INCOME	148,726	144,831	57,722	42,548	30,000	50,000
4200	MEMBER & ASSOCIATE USER FEES	10,216,618	10,678,512	10,375,852	10,704,561	11,107,826	11,529,501
4201	C 800 CONTRACT REVENUE	746,600	889,024	758,217	888,651	963,181	1,077,203
4203	NON-MEMBER CONTRACT REVENUE	259,183	240,825	143,469	147,346	133,880	143,561
4205	MAINTENANCE - MEMBERS	8,203	8,966	7,776	21,687	9,000	12,000
4206	MAINTENANCE - C 800	4,298	3,282	9,546	10,181	8,000	12,000
4207	MAINTENANCE - NON-MEMBERS	4,594	4,592	9,672	4,133	-	4,000
4304	TOWER SITE RENT REVENUE	109,490	143,544	126,209	153,726	83,518	86,215
4450	MISCELLANEOUS	96,082	108,304	104,673	171,678	156,000	131,000
4455	WCCCA Partner Pass-Thru Billings	(2,286)	(7,295)	(25,798)	(3,426)	-	-
Total Revenue		14,708,197	15,906,335	16,113,607	17,686,584	17,891,405	18,495,480

GENERAL FUND EXPENDITURES

Object	Account Name	FY19 Actuals	FY20 Actuals	FY21 Actuals	FY22 Actuals	FY23 Budget	FY24 Budget
Personnel Services							
5001	ADMIN-SALARIES & WAGES	2,629,488	2,605,225	2,852,665	3,070,665	3,682,547	3,880,778
5002	UNION-SALARIES & WAGES	4,148,246	4,241,336	4,394,500	4,896,924	5,473,250	5,591,177
5015	VACATION PAYOUT	59,014	72,878	167,269	121,506	-	77,364
5120	OVERTIME PAY	574,645	789,724	716,508	706,644	487,796	449,000
5121	COMP TIME	104,912	95,374	90,818	90,708	117,500	117,500
5130	CELL PHONE ALLOWANCE						18,600
5201	PERS CONTRIBUTION	1,702,012	2,021,462	2,110,050	2,353,120	2,678,846	2,829,071
5203	FICA/MEDICARE	558,522	579,923	607,609	663,043	736,396	765,189
5204	OREGON PAID LEAVE TAX						40,538
5206	WORKERS COMP	29,806	27,522	37,006	71,577	64,506	62,984
5207	TRIMET TAX	42,013	44,582	48,778	55,698	62,508	65,344
5210	HEALTH INSURANCES	1,437,663	1,636,426	1,739,270	1,871,547	2,269,588	2,225,753
5230	DEFERRED COMPENSATION MATCH	66,726	71,076	69,720	71,698	88,214	95,574
5240	LIFE/DISABILITY/VEBA	68,068	70,963	66,871	73,670	88,911	89,507
5250	UNEMPLOYMENT INSURANCE	182	1,420	19,015	-	11,889	10,000
5295	VEHICLE ALLOWANCE	10,100	9,829	7,800	10,800	10,900	10,900
Total Personnel Services		11,431,395	12,267,740	12,927,879	14,057,600	15,772,850	16,329,280

GENERAL FUND EXPENDITURES

Materials and Services

5300	OFFICE SUPPLIES	19,015	21,429	35,988	20,833	32,500	31,300
5301	RADIO SUPPLIES	11,411	14,508	22,099	13,361	12,000	15,000
5302	TRAINING SUPPLIES	1,249	2,997	154	1,354	600	1,700
5303	UNIFORMS	25,383	25,429	18,004	37,248	35,400	39,300
5310	BACKGROUND INVESTIGATIONS	633	178	371	485	1,350	-
5313	EMPLOYMENT TESTING	9,258	10,512	12,045	11,939	12,000	12,000
5315	TUITION REIMBURSEMENT	1,000	-	1,330	-	1,000	-
5323	FOOD/REFRESHMENTS	1,444	3,622	2,854	1,140	4,920	5,020
5330	NONCAPITAL FURNITURE & EQUIP	39,412	10,744	9,290	12,609	16,700	30,750
5332	OFFSITE STORAGE	6,180	7,170	3,420	9,798	5,000	-
5335	COMPUTER HARDWARE & SUPPLIES	20,490	37,580	30,268	46,479	51,107	56,221
5336	MAJCS CAD Technology	5,627	35,533	209,563	225,382	508,401	56,935
5340	SOFTWARE UPGRADES	34,611	1,194	19,321	16,991	27,592	77,324
5350	FUEL	17,664	22,070	31,705	33,697	28,250	43,100
5360	RADIO INFRASTRUCTURE MATERIALS	61,475	39,781	36,770	41,340	45,000	50,000
5361	M & R BUILDING	31,018	45,302	60,395	84,780	639,400	92,700
5362	M & R TOWER SITE FACILITIES	47,833	16,527	54,536	163,744	14,550	49,650
5363	M & R VEHICLES	11,344	7,359	10,384	13,510	9,600	12,000
5364	M & R COMMUNICATIONS	1,676	2,353	4,592	6,416	8,500	8,500
5367	LEASED/RENTED EQUIPMENT	25,202	24,637	25,974	6,965	11,500	2,400
5368	MAINTENANCE AGREEMENTS	299,623	478,796	368,465	153,221	447,432	863,266
5400	INSURANCE	92,391	95,053	132,709	147,832	165,000	238,324
5410	LEGAL SERVICES	62,359	80,459	115,690	55,626	70,516	95,403
5412	AUDIT FEES	20,391	46,828	15,210	54,366	40,000	60,000
5413	CONTRACTED SERVICES	76,475	70,238	-	1,500	-	-
5414	PROFESSIONAL SVC CONTRACTS	54,984	51,232	343,283	301,677	599,038	660,840
5416	BUILDING MAINTENANCE	41,902	35,094	40,176	47,552	30,000	56,000
5430	TELEPHONE	88,452	83,907	84,697	105,641	96,700	114,180
5431	ADMIN. TELEPHONE	13,200	13,195	13,366	14,200	19,200	-
5432	HEAT/ENERGY	4,148	4,389	1,489	5,001	5,000	5,000
5433	ELECTRICITY	133,641	139,734	170,671	199,973	239,000	265,000
5434	WATER/SEWER	13,403	9,452	10,220	11,478	23,000	25,000
5436	GARBAGE	2,842	2,787	2,836	2,949	2,900	3,500
5445	RENT FOR SITE LEASES	64,428	89,566	99,632	125,843	107,883	-
5461	TRAINING	19,295	12,471	11,700	10,583	38,138	38,123
5462	TRAVEL EXPENSE	36,549	13,516	2,647	11,500	47,430	45,280
5472	EMPLOYEE RECOGNITION /AWARDS	8,427	11,103	14,671	8,266	12,900	15,100
5481	COMMUNITY EDUCATION	1,501	1,418	125	89	3,000	3,000
5500	SUBSCRIPTIONS	15,744	6,942	6,125	11,177	68,110	106,377
5505	MEMBERSHIP DUES	-	3,897	4,014	3,148	14,831	15,609
5510	SHIPPING & POSTAGE	2,070	1,633	3,225	4,668	2,550	6,000
5515	FEES & SVC CHARGES	5,624	5,191	8,758	7,749	8,000	8,000
5569	BAD DEBT EXPENSE	-	945	-	-	1,000	1,000
5570	MISC BUSINESS EXPENSE	365	5,000	5,000	7,357		10,000
5571	RETREAT EXPENSE	216	233	-	-		-
5572	ADVERTISING/PUBLIC NOTICES	2,444	2,391	5,275	2,382	4,753	4,513
Total Materials and Services		1,432,396	1,594,395	2,049,047	2,041,848	3,511,751	3,223,415

Capital Outlay

5610	BUILDING IMPROVEMENTS	-	-	-	-	-	213,000
5615	VEHICLES	31,954	77,058	-	38,460	109,000	80,000
5630	OFFICE FURNITURE & EQUIPMENT	80,521	-	-	230,330	-	60,000
5640	BUILDING EQUIPMENT	-	-	-	-	-	200,000
5645	SHOP EQUIPMENT	-	-	-	-	-	200,000
5650	COMMUNICATIONS EQUIPMENT	-	-	-	-	-	-
5660	COMPUTER EQUIPMENT	59,830	13,553	1,107,389	336,570	380,000	710,000
5700	CAPITAL OUTLAY	-	-	65,313	-	-	40,000
Total Capital Outlay		172,304	90,611	1,172,702	605,359	489,000	1,503,000

Other

5800	TRANSFERS OUT TO OTHER FUNDS	150,000	-	-	-	-	-
5850	DEBT SERVICE	-	-	-	-	-	122,473
Total Other		150,000	-	-	-	-	122,473

Total General Fund		13,186,095	13,952,746	16,149,628	16,704,807	19,773,601	21,178,168
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ADMINISTRATION

Object/Account Name	FY19 Actuals	FY20 Actuals	FY21 Actuals	FY22 Actuals	FY23 Budget	FY24 Budget
Personnel Services						
5001 ADMIN-SALARIES & WAGES	525,734	533,867	711,357	792,589	980,775	1,026,550
5015 VACATION PAYOUT	-	8,126	45,199	4,022	-	
5120 OVERTIME PAY	-	-	1,038	-	2,000	2,000
5130 CELL PHONE ALLOWANCE	-	-	-	2,921	-	8,000
5121 COMP TIME	1,295	3,344	8,724	-	8,000	3,600
5201 PERS CONTRIBUTION	131,585	151,946	207,037	210,719	287,325	291,242
5203 FICA/MEDICARE	38,250	38,972	52,040	61,893	74,308	78,531
5204 OREGON PAID LEAVE TAX	-	-	-	-	-	4,161
5206 WORKERS COMP	1,063	700	1,605	3,487	5,449	4,681
5207 TRIMET TAX	2,792	2,872	3,880	5,462	7,765	7,593
5210 HEALTH INSURANCES	57,641	77,371	101,843	110,136	153,570	179,946
5230 DEFERRED COMPENSATION MATCH	6,567	7,492	6,983	8,771	12,385	13,002
5240 LIFE/DISABILITY/VEBA	4,139	4,355	5,536	6,516	8,917	8,841
5250 UNEMPLOYMENT INSURANCE	182	1,420	19,015	-	11,889	10,000
5295 VEHICLE ALLOWANCE	7,200	7,359	6,400	8,400	8,500	8,500
Total Personnel Services	776,448	837,824	1,170,657	1,214,916	1,560,883	1,646,647
Materials and Services						
5300 OFFICE SUPPLIES	8,425	5,375	7,273	4,839	10,200	10,200
5303 UNIFORMS	(13)	2,200	174	3,599	3,300	4,000
5310 BACKGROUND INVESTIGATIONS	-	-	-	-	1,350	-
5313 EMPLOYMENT TESTING	-	-	-	-	12,000	12,000
5323 FOOD/REFRESHMENTS	66	488	387	82	2,500	2,500
5330 NONCAPITAL FURNITURE & EQUIP	698	200	-	2,792	2,000	3,500
5367 LEASED/RENTED EQUIPMENT	8,772	8,207	8,544	6	11,500	-
5368 MAINTENANCE AGREEMENTS	7,760	7,611	8,777	6,965	11,500	-
5400 INSURANCE	92,391	95,053	132,709	5,572	165,000	11,500
5410 LEGAL SERVICES	62,359	80,459	115,690	147,832	70,000	238,324
5412 AUDIT FEES	20,391	46,828	15,210	55,626	40,000	95,000
5413 CONTRACTED SERVICES	20,613	24,883	-	54,366	-	60,000
5414 PROFESSIONAL SVC CONTRACTS	29,269	22,175	100,839	81,598	348,100	360,100
5430 TELEPHONE	6,910	7,426	6,090	6,032	12,000	15,000
5431 ADMIN. TELEPHONE	2,400	1,600	2,800	2,800	3,600	-
5461 TRAINING	5,957	3,165	2,402	3,562	9,130	11,045
5462 TRAVEL EXPENSE	15,723	4,439	(394)	6,759	21,270	24,680
5472 EMPLOYEE RECOGNITION/AWARDS	8,263	10,936	12,314	7,587	11,500	13,500
5481 COMMUNITY EDUCATION	-	1,418	125	89	3,000	3,000
5500 SUBSCRIPTIONS	10,742	3,481	3,506	2,424	2,800	2,050
5505 MEMBERSHIP DUES	-	3,662	3,575	2,570	11,540	13,258
5510 SHIPPING & POSTAGE	1,275	895	2,582	1,449	2,000	3,000
5515 FEES & SVC CHARGES	5,599	5,171	8,758	7,749	8,000	8,000
5569 BAD DEBT EXPENSE	-	945	-	-	1,000	1,000
5570 BUSINESS EXPENSE	365	5,000	5,000	5,135	-	10,000
5572 ADVERTISING/PUBLIC NOTICES	2,130	1,829	2,934	2,382	4,385	4,000
Total Materials and Services	310,096	343,446	439,295	411,815	767,675	905,657
5800 TRANSFERS OUT TO OTHER FUNDS	150,000	-	-	-	-	-
Total Other	150,000	-	-	-	-	-
Total Administration	1,236,543	1,181,270	1,609,952	1,626,731	2,328,558	2,552,304

PERFORMANCE MANAGEMENT

Object	Account Name	FY19 Actuals	FY20 Actuals	FY21 Actuals	FY22 Actuals	FY23 Budget	FY24 Budget
Personnel Services							
5001	ADMIN-SALARIES & WAGES	385,907	229,455	-	-	-	-
5015	VACATION PAYOUT	9,084	-	-	-	-	-
5120	OVERTIME PAY	2,971	1,922	-	-	-	-
5121	COMP TIME	2,391	2,777	-	-	-	-
5201	PERS CONTRIBUTION	78,439	59,521	-	-	-	-
5203	FICA/MEDICARE	28,466	17,461	-	-	-	-
5206	WORKERS COMP	755	350	-	-	-	-
5207	TRIMET TAX	2,239	944	-	-	-	-
5210	HEALTH INSURANCES	63,071	41,757	-	-	-	-
5230	DEFERRED COMPENSATION MATCH	3,294	2,342	-	-	-	-
5240	LIFE/DISABILITY/VEBA	3,198	2,311	-	-	-	-
5295	VEHICLE ALLOWANCE	500	70	-	-	-	-
Total Personnel Services		580,315	358,910	-	-	-	-
Materials and Services							
5300	OFFICE SUPPLIES	2,740	1,153	-	-	-	-
5302	TRAINING SUPPLIES	1,249	2,997	-	-	-	-
5303	UNIFORMS	349	1,214	-	-	-	-
5310	BACKGROUND INVESTIGATIONS	633	-	-	-	-	-
5313	EMPLOYMENT TESTING	9,258	-	-	-	-	-
5323	FOOD/REFRESHMENTS	795	654	-	-	-	-
5330	NONCAPITAL FURNITURE & EQUIP	48	-	-	-	-	-
5340	SOFTWARE UPGRADES	1,000	900	-	-	-	-
5368	MAINTENANCE AGREEMENTS	2,298	299	-	-	-	-
5414	PROFESSIONAL SVC CONTRACTS	23,177	12,638	-	-	-	-
5431	ADMIN. TELEPHONE	600	1,200	-	-	-	-
5461	TRAINING	5,359	4,184	-	-	-	-
5462	TRAVEL EXPENSE	3,459	403	-	-	-	-
5472	EMPLOYEE RECOGNITION /AWARDS	127	29	-	-	-	-
5481	COMMUNITY EDUCATION	1,501	-	-	-	-	-
5500	SUBSCRIPTIONS	1,321	834	-	-	-	-
5505	MEMBERSHIP DUES	-	-	-	-	-	-
5510	SHIPPING & POSTAGE	108	235	-	-	-	-
5572	ADVERTISING/PUBLIC NOTICES	314	-	-	-	-	-
Total Materials and Services		54,334	26,740	-	-	-	-
Total Performance Management		634,649	385,650	-	-	-	-

HUMAN RESOURCES

Object	Account Name	FY19 Actuals	FY20 Actuals	FY21 Actuals	FY22 Actuals	FY23 Budget	FY24 Budget
Personnel Services							
5001	ADMIN-SALARIES & WAGES	-	109,105	124,846	127,146	-	-
5120	OVERTIME PAY	-	731	-	-	-	-
5121	COMP TIME	-	1116	225	-	-	-
5201	PERS CONTRIBUTION	-	26489	29,982	33,070	-	-
5203	FICA/MEDICARE	-	8294	9,440	9,498	-	-
5206	WORKERS COMP	-	97	20	(108)	-	-
5207	TRIMET TAX	-	834	960	980	-	-
5210	HEALTH INSURANCES	-	25551	25,988	26,568	-	-
5230	DEFERRED COMPENSATION MATCH	-	1043	1,180	1,198	-	-
5240	LIFE/DISABILITY/VEBA	-	869	812	854	-	-
Total Personnel Services		-	174,129	193,453	199,206	-	-
Materials and Services							
5300	OFFICE SUPPLIES	-	411	195	300	-	-
5303	UNIFORMS	-	300	-	-	-	-
5310	BACKGROUND INVESTIGATIONS	-	178	371	485	-	-
5313	EMPLOYMENT TESTING	-	10512	12,045	11,939	-	-
5323	FOOD/REFRESHMENTS	-	713	838	164	-	-
5368	MAINTENANCE AGREEMENTS	-	3249	3,495	7,875	-	-
5413	CONTRACTED SERVICES	-	-	-	-	-	-
5414	PROFESSIONAL SVC CONTRACTS	-	5262	21,502	4,081	-	-
5431	ADMIN TELEPHONE	-	0	-	307	-	-
5461	TRAINING	-	225	670	585	-	-
5462	TRAVEL EXPENSE	-	76	691	-	-	-
5472	EMPLOYEE RECOGNITION/AWARDS	-	-	125	-	-	-
5505	MEMBERSHIP DUES	-	-	219	279	-	-
5572	ADVERTISING/PUBLIC NOTICES	-	562	298	-	-	-
Total Materials and Services		-	21,488	40,449	26,015	-	-
Total Human Resources		-	195,617	233,902	225,221	-	-

OPERATIONS

Object Account Name	FY19 Actuals	FY20 Actuals	FY21 Actuals	FY22 Actuals	FY23 Budget	FY24 Budget
Personnel Services						
5001 ADMIN-SALARIES & WAGES	663,046	695,826	895,869	973,624	1,260,525	1,305,054
5002 UNION-SALARIES & WAGES	4,148,246	4,241,336	4,394,500	4,896,924	5,473,250	5,591,177
5015 VACATION PAYOUT	42,589	51,514	107,789	100,100	-	-
5120 OVERTIME PAY	495,688	702,914	669,192	655,397	375,000	400,000
5121 COMP TIME	95,363	81,793	70,898	81,384	100,000	100,000
5130 CELL PHONE ALLOWANCE	-	-	-	-	-	6,000
5201 PERS CONTRIBUTION	1,241,497	1,497,344	1,568,632	1,767,899	1,964,391	2,080,027
5203 FICA/MEDICARE	406,270	430,892	458,071	499,047	542,100	556,648
5204 OREGON PAID LEAVE TAX	-	-	-	-	-	29,609
5206 WORKERS COMP	12,069	6,758	15,298	24,612	25,231	25,168
5207 TRIMET TAX	29,799	32,720	36,054	40,747	43,253	45,894
5210 HEALTH INSURANCES	1,135,881	1,272,330	1,367,239	1,470,225	1,766,150	1,702,513
5230 DEFERRED COMP MATCH	45,875	49,585	51,709	51,416	61,275	65,880
5240 LIFE/DISABILITY/VEBA	50,952	53,759	51,584	55,784	64,879	65,880
5295 VEHICLE ALLOWANCE	2,400	2,400	1,400	2,400	2,400	2,400
Total Personnel Services	8,369,675	9,119,171	9,688,235	10,619,559	11,678,453	11,976,250
Materials and Services						
5300 OFFICE SUPPLIES	6,057	7,455	9,997	10,580	16,000	16,100
5302 TRAINING SUPPLIES	-	-	154	1,354	600	1,700
5303 UNIFORMS	21,833	17,163	14,716	26,949	26,100	28,500
5315 TUITION REIMBURSEMENT	1,000	-	1,330	-	1,000	-
5323 FOOD/REFRESHMENTS	326	919	1,524	631	2,100	2,100
5330 NONCAPFURNITURE & EQUIP	10,567	8,469	5,476	8,966	9,200	11,650
5332 OFFSITE STORAGE	6,180	7,170	3,420	7,156	5,000	-
5340 SOFTWARE UPGRADES	-	-	15,910	9,798	17,000	27,777
5350 FUEL	-	-	168	-	-	-
5364 M & R COMMUNICATIONS	1,676	2,353	4,592	6,416	8,500	8,500
5367 LEASED/RENTED EQUIPMENT	-	-	-	-	-	2,400
5368 MAINTENANCE AGREEMENTS	10,523	-	9,006	11,157	9,500	16,595
5413 CONTRACTED SERVICES	6,600	-	-	-	-	-
5414 PROF SVC CONTRACTS	3,341	11,157	16,918	32,790	46,500	31,500
5430 TELEPHONE	81,450	75,263	76,872	94,891	83,500	93,680
5431 ADMIN. TELEPHONE	4,200	4,275	4,800	5,100	6,600	-
5461 TRAINING	4,967	3,499	7,125	6,677	21,233	20,733
5462 TRAVEL EXPENSE	4,462	2,909	2,350	3,233	13,660	10,600
5472 EMPLOYEE RECOG/AWARDS	37	138	2,232	666	800	800
5500 SUBSCRIPTIONS	360	943	1,588	1,588	2,000	2,000
5505 MEMBERSHIP DUES	-	-	-	150	2,381	1,441
5571 RETREAT EXPENSE	216	233	-	-	-	-
Total Materials and Services	163,794	141,946	178,178	228,102	271,674	276,076
Capital Outlay						
5630 OFFICE FURN & EQUIP	80,521	-	-	-	-	-
Total Capital Outlay	80,521	-	-	-	-	-
Total Operations	8,613,990	9,261,117	9,866,413	10,847,661	11,950,127	12,252,326

INFORMATION TECHNOLOGY

Object	Account Name	FY19 Actuals	FY20 Actuals	FY21 Actuals	FY22 Actuals	FY23 Budget	FY24 Budget
Personnel Services							
5001	ADMIN-SALARIES & WAGES	330,706	273,236	296,282	387,202	483,290	504,800
5015	VACATION PAYOUT	5,096	8,964	2,305	13,875	-	30,946
5120	OVERTIME PAY	2,751	9,444	8,846	11,473	15,000	12,000
5121	COMP TIME	3,164	932	-	-	2,500	2,500
5130	CELL PHONE ALLOWANCE	-	-	-	-	-	3,000
5201	PERS CONTRIBUTION	77,991	70,640	75,823	103,794	122,694	153,802
5203	FICA/MEDICARE	25,718	21,927	22,861	29,242	38,310	42,323
5204	OREGON PAID LEAVE TAX	-	-	-	-	-	2,213
5206	WORKERS COMP	890	454	1,101	1,923	2,003	2,047
5207	TRIMET TAX	1,847	1,502	1,626	2,268	3,005	3,430
5210	HEALTH INSURANCES	55,757	78,267	77,093	100,033	137,717	138,311
5230	DEFERRED COMPENSATION MATCH	3,360	2,595	2,117	2,135	5,008	5,532
5240	LIFE/DISABILITY/VEBA	3,290	2,625	2,333	3,199	4,507	4,537
Total Personnel Services		510,570	470,586	490,387	655,144	814,034	905,441
Materials and Services							
5300	OFFICE SUPPLIES	71	283	1,271	1,457	1,800	2,000
5303	UNIFORMS	921	1,137	172	2,000	2,000	2,300
5323	FOOD/REFRESHMENTS	-	26	-	24	-	100
5330	NONCAPITAL FURNITURE & EQUIP	26,829	123	-	569	-	10,000
5335	COMPUTER HARDWARE & SUPPLIES	20,490	37,580	30,268	46,479	34,200	53,500
5336	MAJCS CAD Technology	5,627	35,533	209,563	225,382	-	-
5340	SOFTWARE UPGRADES	32,265	-	3,411	9,485	2,000	2,500
5367	LEASED/RENTED EQUIPMENT	16,430	16,430	17,430	-	-	-
5368	MAINTENANCE AGREEMENTS	169,782	345,163	245,353	124,714	129,511	143,574
5413	CONTRACTED SERVICES	36,678	30,447	-	-	-	-
5414	PROFESSIONAL SVC CONTRACTS	-	-	190,926	173,058	93,000	87,403
5431	ADMIN. TELEPHONE	1,200	1,320	966	977	3,000	-
5461	TRAINING	2,602	988	1,503	1,740	5,300	3,700
5462	TRAVEL EXPENSE	6,290	571	-	(441)	9,000	6,500
5472	EMPLOYEE RECOGNITION/AWARDS	-	-	-	-	300	300
5500	SUBSCRIPTIONS	2,753	1,660	882	6,535	47,710	80,427
5505	MEMBERSHIP DUES	-	-	-	149	320	320
5515	FEES & SVC CHARGES	8	-	-	-	-	-
Total Materials and Services		321,945	471,261	701,745	592,128	328,141	392,624
Capital Outlay							
5660	COMPUTER EQUIPMENT	59,830	13,553	1,107,389	305,024	380,000	710,000
5700	CAPITAL OUTLAY	-	-	-	-	-	-
Total Capital Outlay		59,830	13,553	1,107,389	305,024	380,000	710,000
Total Information Technology		892,345	955,400	2,299,521	1,552,296	1,522,175	2,008,065

MAJCS

<u>Object</u>	<u>Account Name</u>	FY19 <u>Actuals</u>	FY20 <u>Actuals</u>	FY21 <u>Actuals</u>	FY22 <u>Actuals</u>	FY23 <u>Budget</u>	FY24 <u>Budget</u>
Materials and Services							
5335	COMPUTER HARDWARE & SUPPLIES	-	-	-	-	14,843	
5336	MAJCS CAT TECHNOLOGY	-	-	-	-	150,000	56,935
5340	SOFTWARE UPGRADES	-	-	-	-	358,401	41,192
5368	MAINTENANCE AGREEMENTS	-	-	-	-	-	314,537
5414	PROFESSIONAL SVC CONTRACTS	-	-	-	-	77,846	83,789
5430	TELEPHONE	-	-	-	-	-	1,000
Total Materials and Services		-	-	-	-	601,090	497,453
Total MAJCS		-	-	-	-	601,090	497,453

PDCC

<u>Object</u>	<u>Account Name</u>	FY19 <u>Actuals</u>	FY20 <u>Actuals</u>	FY21 <u>Actuals</u>	FY22 <u>Actuals</u>	FY23 <u>Budget</u>	FY24 <u>Budget</u>
Materials and Services							
5335	COMPUTER HARDWARE & SUPPLIES	-	-	-	-	2,064	2,721
5340	SOFTWARE UPGRADES	-	-	-	-	5,992	5,855
5368	MAINTENANCE AGREEMENTS	-	-	-	-	25,748	29,856
5410	LEGAL SERVICES	-	-	-	-	516	403
5414	PROFESSIONAL SVC CONTRACTS	-	-	-	-	31,792	25,548
5430	TELEPHONE	-	-	-	-	-	500
5572	ADVERTISING/PUBLIC NOTICES	-	-	-	-	248	193
Total Materials and Services		-	-	-	-	66,360	65,076
Total PDCC		-	-	-	-	66,360	65,076

RADIO SERVICES

Object Account Name	FY19 Actuals	FY20 Actuals	FY21 Actuals	FY22 Actuals	FY23 Budget	FY24 Budget
Personnel Services						
5001 ADMIN-SALARIES & WAGES	724,096	763,736	824,311	790,103	957,957	1,044,374
5015 VACATION PAYOUT	2,245	4,274	11,976	3,510	-	46,418
5120 OVERTIME PAY	73,235	74,713	37,432	39,774	95,796	35,000
5130 CELL PHONE ALLOWANCE	-	-	-	-	-	7,000
5121 COMP TIME	2,698	5,412	10,971	6,403	7,000	6,000
5201 PERS CONTRIBUTION	172,499	215,522	228,576	237,637	304,436	304,000
5203 FICA/MEDICARE	59,817	62,377	65,197	63,363	81,678	87,687
5204 OREGON PAID LEAVE TAX	-	-	-	-	-	4,555
5206 WORKERS COMP	15,029	19,163	18,982	41,662	31,823	31,089
5207 TRIMET TAX	5,336	5,710	6,258	6,241	8,486	8,427
5210 HEALTH INSURANCES	125,313	141,150	167,107	164,586	212,151	204,983
5230 DEFERRED COMPENSATION MATCH	7,630	8,019	7,731	8,179	9,547	11,160
5240 LIFE/DISABILITY/VEBA	6,488	7,044	6,606	7,317	10,608	10,249
Total Personnel Services	1,194,387	1,307,120	1,385,147	1,368,775	1,719,480	1,800,942
Materials and Services						
5300 OFFICE SUPPLIES	1,171	1,115	1,586	1,059	1,000	1,200
5301 RADIO SUPPLIES	11,411	14,508	22,099	13,361	12,000	15,000
5303 UNIFORMS	2,293	3,415	2,942	4,400	4,000	4,500
5323 FOOD/REFRESHMENTS	258	822	105	239	320	320
5330 NONCAPITAL FURNITURE & EQUIP	-	120	3,744	-	500	600
5340 SOFTWARE UPGRADES	1,345	294	-	344	2,600	-
5350 FUEL	8,130	7,080	9,062	15,433	11,000	15,500
5360 RADIO INFRASTRUCTURE MATERIALS	61,475	39,781	36,770	41,340	45,000	50,000
5363 M & R VEHICLES	11,344	7,359	10,384	13,510	9,600	12,000
5368 MAINTENANCE AGREEMENTS	100,543	116,637	101,494	(2,372)	82,173	132,204
5414 PROFESSIONAL SVC	-	-	-	2,060	-	70,000
5430 TELEPHONE	92	1,218	1,735	3,741	1,200	4,000
5431 ADMIN. TELEPHONE	4,800	4,800	4,800	4,560	6,000	-
5461 TRAINING	410	410	-	200	2,475	2,645
5462 TRAVEL EXPENSE	6,615	5,118	-	1,509	3,500	3,500
5472 EMPLOYEE RECOGNITION/AWARDS	-	-	-	13	300	500
5500 SUBSCRIPTIONS	568	24	149	629	15,600	21,900
5505 MEMBERSHIP DUES	-	235	220	-	590	590
5510 SHIPPING & POSTAGE	688	503	643	3,219	550	3,000
5515 FEES & SVC CHARGES	9	20	-	-	-	-
5572 ADVERTISING/PUBLIC NOTICES	-	-	2,043	2,222	120	320
Total Materials and Services	211,152	203,459	197,776	105,467	198,528	337,779
Capital Outlay						
5610 BUILDING IMPROVEMENTS	-	-	-	-	-	40,000
5615 VEHICLES	31,954	77,058	-	38,460	109,000	-
5700 CAPTIAL OUTLAY	-	-	65,313	-	-	-
Total Capital Outlay	31,954	77,058	65,313	38,460	109,000	40,000
Total Radio Services	1,437,493	1,587,637	1,648,236	1,512,702	2,027,008	2,178,721

FACILITIES

<u>Object Account Name</u>	<u>FY19 Actuals</u>	<u>FY20 Actuals</u>	<u>FY21 Actuals</u>	<u>FY22 Actuals</u>	<u>FY23 Budget</u>	<u>FY24 Budget</u>
Materials and Services						
5300 OFFICE SUPPLIES	550	5,637	15,666	2,591	3,500	1,800
5330 NONCAPITAL FURNITURE & EQUIP	1,269	1,832	70	282	5,000	5,000
5350 FUEL	9,534	14,990	22,475	18,264	17,250	27,600
5361 M & R BUILDING	31,018	45,302	60,395	84,780	639,400	92,700
5362 M & R TOWER SITE FACILITIES	47,833	16,527	54,536	163,744	14,550	49,650
5368 MAINTENANCE AGREEMENTS	8,717	5,837	340	6,275	189,000	215,000
5413 CONTRACTED SERVICES	11,781	14,908	13,098	9,591	1,800	2,500
5416 BUILDING MAINTENANCE	41,902	35,094	40,176	47,552	30,000	56,000
5432 HEAT/ENERGY	4,148	4,389	1,489	5,001	5,000	5,000
5433 ELECTRICITY	133,641	139,734	170,671	199,973	239,000	265,000
5434 WATER/SEWER	13,403	9,452	10,220	11,478	23,000	25,000
5436 GARBAGE	2,842	2,787	2,836	2,949	2,900	3,500
5445 RENT FOR SITE LEASES	64,428	89,566	99,632	125,843	107,883	-
5515 FEES & SVC CHARGES	8	-	-	-	-	-
Total Materials and Services	371,074	386,055	491,604	678,323	1,278,283	748,750
Capital Outlay						
5610 BUILDING IMPROVEMENTS	-	-	-	-	-	213,000
5615 VEHICLES	-	-	-	-	-	80,000
5630 OFFICE FURNITURE & EQUIPMENT	-	-	-	230,330	-	60,000
5640 BUILDING EQUIPMENT	-	-	-	-	-	200,000
5645 SHOP EQUIPMENT	-	-	-	-	-	200,000
5650 COMMUNICATIONS EQUIPMENT	-	-	-	31,546	-	-
Total Capital Outlay	-	-	-	261,876	-	753,000
5850 DEBT SERVICE	-	-	-	-	-	110,973
Total Other	-	-	-	-	-	110,973
Total Facilities	371,074	386,055	491,604	940,199	1,278,283	1,612,723

Capital Projects Fund

	Actual FY22	FY23 Adopted Budget	FY23 Estimated to June 30	Approved Budget FY24
RESOURCES				
Beginning Working Capital	1,114,671	1,270,155	1,001,638	1,007,600
Revenues				
Interest Income	5,843	-	5,962	-
Wash. Co. Bond Distribution	5,946,913	4,200,000	4,200,000	2,750,000
Total Revenues	5,952,756	4,200,000	4,205,962	2,750,000
TOTAL RESOURCES	7,067,427	5,470,155	5,207,600	3,757,600
REQUIREMENTS				
Capital Outlay	6,065,789	4,200,000	4,200,000	2,750,000
Contingency	-	1,000,000	-	1,000,000
TOTAL REQUIREMENTS	6,065,789	5,200,000	4,200,000	3,750,000
Fund Balance (UEFB)	-	270,155	-	7,600
Fiscal Year End Fund Balance	1,001,638	-	1,007,600	-
TOTAL BUDGET	7,067,427	5,470,155	5,207,600	3,757,600

CAPITAL PROJECTS FUND REVENUE

<u>Object</u>	<u>Account Name</u>	<u>FY19 Actuals</u>	<u>FY20 Actuals</u>	<u>FY21 Actuals</u>	<u>FY22 Actuals</u>	<u>FY23 Budget</u>	<u>FY24 Budget</u>
4050	INTEREST INCOME	16,424	16,205	5,881	5,843		
4200	Intergovt'l Contracts	268,688	175,000	-			
4300	Wash. Co. 2016 Bond Revenue	13,955,265	8,954,174	6,693,335	5,946,913	4,200,000	2,750,000
4600	Transfer In	150,000	-	-			
Total Revenue		14,390,377	9,145,379	6,699,216	5,952,756	4,200,000	2,750,000

CAPITAL PROJECTS FUND EXPENSES

<u>Object</u>	<u>Account Name</u>	<u>FY19 Actuals</u>	<u>FY20 Actuals</u>	<u>FY21 Actuals</u>	<u>FY22 Actuals</u>	<u>FY23 Budget</u>	<u>FY24 Budget</u>
Capital Outlay							
53XX	MATERIALS AND SERVICES	275,554			9,602		
5700	CAPITAL OUTLAY	13,956,835	9,334,167	6,324,635	6,056,187	4,200,000	2,750,000
Total Expense		14,232,389	9,334,167	6,324,635	6,065,789	4,200,000	2,750,000