

**Washington County Consolidated
Communications Agency**
Budgeted Line Items
Fiscal Year 2024-25

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June 20, 2024



Washington County Consolidated Communications Agency

RESOLUTION 24-01

ADOPTION OF THE FISCAL YEAR 2024-2025 BUDGET

WHEREAS, the Fiscal Year 2024-2025 Budget has been reviewed by the Agency's Budget Committee and recommended to the Board of Commissioners by the Agency's CEO Board, and

WHEREAS, a public hearing on the budget approved by the Budget Committee has been called before the Board of Commissioners on this date, June 20, 2024

LET IT THEREFORE BE RESOLVED, that the Board of Commissioners adopts the following budget for the fiscal year ending June 30, 2025 in the total amount of \$28,987,666 for the Agency's General Fund and authorizes the appropriates as follows:

	FY25 Revised & Proposed for Adoption
General Fund	
Personal Services	\$ 17,443,378
Materials & Services	3,975,584
Capital Outlay	1,644,100
Transfers (out)	1,575,000
Debt Service	142,557
Contingency	4,207,047
Total Appropriations	<u>28,987,666</u>
Unappr. Ending Fund Balance	1,123,520
	<u><u>Budget \$ 30,111,186.0</u></u>

APPROVED AND ADOPTED this 20th day of June, 2024.


Chair, Board of Commissioners

General Fund

	Actual FY23	FY24 Adopted Budget	FY24 Estimated to June 30	Proposed Budget FY25
RESOURCES				
Beginning Working Capital	8,637,634	9,778,146	9,778,146	10,698,570
Revenues				
9-1-1 Telephone Tax	5,570,657	5,450,000	5,765,259	5,450,000
Interest Income	231,418	50,000	455,821	100,000
Member & Associate User Fees	11,112,024	11,529,501	11,528,597	11,652,149
C800 Contract Revenue	963,181	1,077,203	1,080,163	1,109,792
EMS Dispatch Fees	-	-	458,334	700,000
Non-member Contract Revenue	133,999	143,561	120,218	118,003
Contract Svcs. & Maintenance	51,671	28,000	75,891	34,000
Rental Revenue	111,710	86,215	169,020	105,672
Miscellaneous	169,900	131,000	126,537	143,000
Total Revenues	18,344,560	18,495,480	19,779,840	19,412,616
TOTAL RESOURCES	\$26,982,194	\$28,273,626	\$29,557,986	\$30,111,186
REQUIREMENTS				
Personnel Services	14,110,029	16,329,280	14,899,305	17,443,378
Materials & Services	2,718,158	3,223,415	2,956,089	3,975,584
Capital Outlay	262,183	1,503,000	546,262	1,644,100
Transfers (out)	-	-	-	1,575,000
Debt Service	113,678	122,473	130,006	142,557
Contingency	-	5,176,203	-	4,207,047
TOTAL REQUIREMENTS	17,204,048	26,354,371	18,531,662	28,987,666
Fund Balance (UEFB)	-	257,229	-	1,123,520
Fiscal Year End Fund Balance	9,778,146	-	10,698,570	-
TOTAL BUDGET	\$26,982,194	\$26,611,600	\$29,230,232	\$30,111,186

Total FY25 Budget by Department

	Personnel Services	Materials & Services	Transfers	Capital Outlay	Debt Service	Total Requirements
Departmental						
Administration & Finance	1,777,720	1,021,288	1,575,000	-	16,500	4,390,508
Operations	12,484,560	437,183		-	6,732	12,928,475
Data Services	1,045,292	615,282		530,000	-	2,190,574
MAJCS	-	534,691		-	-	534,691
PDCC	-	68,460		-	-	68,460
Radio Services	1,775,621	380,930		451,100	-	2,607,651
Facilities	360,185	917,750		663,000	119,325	2,060,260
Total Operational Expenditure:	\$17,443,378	\$3,975,584	\$1,575,000	\$1,644,100	\$142,557	\$24,780,619
Non-Departmental						
Contingency						4,207,047
Unapp. Ending Fund Bal.						1,123,520
Total Budget						\$30,111,186

GENERAL FUND REVENUE

Object	Account Name	FY20 Actuals	FY21 Actuals	FY22 Actuals	FY23 Actuals	FY24 Budget	FY25 Budget
4011	911 TELEPHONE TAX	3,691,750	4,546,269	5,545,499	5,570,657	5,450,000	5,450,000
4050	INTEREST INCOME	144,831	57,722	42,548	231,418	50,000	100,000
4200	MEMBER & ASSOCIATE USER FEES	10,678,512	10,375,852	10,704,561	11,112,024	11,529,501	11,652,149
4201	C 800 CONTRACT REVENUE	889,024	758,217	888,651	963,181	1,077,203	1,109,792
4202	EMS DISPATCH FEES	-	-	-	-	-	700,000
4203	NON-MEMBER CONTRACT REVENUE	240,825	143,469	147,346	133,999	143,561	118,003
4205	MAINTENANCE - MEMBERS	8,966	7,776	21,687	27,068	12,000	20,000
4206	MAINTENANCE - C 800	3,282	9,546	10,181	17,505	12,000	10,000
4207	MAINTENANCE - NON-MEMBERS	4,592	9,672	4,133	7,098	4,000	4,000
4304	TOWER SITE RENT REVENUE	143,544	126,209	153,726	111,710	86,215	105,672
4450	MISCELLANEOUS	108,304	104,673	171,678	192,669	131,000	143,000
4455	WCCCA Partner Pass-Thru Billings	(7,295)	(25,798)	(3,426)	(22,769)	-	-
Total Revenue		15,906,335	16,113,607	17,686,584	18,344,560	18,495,480	19,412,616

GENERAL FUND EXPENDITURES

Object	Account Name	FY20 Actuals	FY21 Actuals	FY22 Actuals	FY23 Actuals	FY24 Budget	FY25 Budget
Personnel Services							
5001	ADMIN-SALARIES & WAGES	2,605,225	2,852,665	3,070,665	3,260,222	3,880,778	4,258,351
5002	UNION-SALARIES & WAGES	4,241,336	4,394,500	4,896,924	4,712,707	5,591,177	5,839,953
5015	VACATION PAYOUT	72,878	167,269	121,506	104,775	77,364	78,000
5120	OVERTIME PAY	789,724	716,508	706,644	792,187	449,000	521,000
5121	COMP TIME	95,374	90,818	90,708	76,891	117,500	120,500
5130	CELL PHONE ALLOWANCE				-	18,600	18,600
5201	PERS CONTRIBUTION	2,021,462	2,110,050	2,353,120	2,425,351	2,829,071	3,056,079
5203	FICA/MEDICARE	579,923	607,609	663,043	667,580	765,189	815,846
5204	OREGON PAID LEAVE TAX				18,734	40,538	43,885
5206	WORKERS COMP	27,522	37,006	71,577	48,732	62,984	74,381
5207	TRIMET TAX	44,582	48,778	55,698	57,144	65,344	68,032
5210	HEALTH INSURANCES	1,636,426	1,739,270	1,871,547	1,782,181	2,225,753	2,321,645
5230	DEFERRED COMPENSATION MATCH	71,076	69,720	71,698	77,944	95,574	107,106
5240	LIFE/DISABILITY/VEBA	70,963	66,871	73,670	74,781	89,507	98,849
5250	UNEMPLOYMENT INSURANCE	1,420	19,015	-	-	10,000	10,000
5295	VEHICLE ALLOWANCE	9,829	7,800	10,800	10,800	10,900	11,150
Total Personnel Services		12,267,740	12,927,879	14,057,600	14,110,029	16,329,280	17,443,378

GENERAL FUND EXPENDITURES

Object Account Name	FY20 Actuals	FY21 Actuals	FY22 Actuals	FY23 Actuals	FY24 Budget	FY25 Budget
Materials and Services						
5300 OFFICE SUPPLIES	21,429	35,988	20,833	26,198	31,300	39,300
5301 RADIO SUPPLIES	14,508	22,099	13,361	16,609	15,000	-
5302 TRAINING SUPPLIES	2,997	154	1,354	545	1,700	2,000
5303 UNIFORMS	25,429	18,004	37,248	26,933	39,300	40,025
5310 BACKGROUND INVESTIGATIONS	178	371	485	-	-	-
5313 EMPLOYMENT TESTING	10,512	12,045	11,939	6,807	12,000	12,000
5315 TUITION REIMBURSEMENT	-	1,330	-	-	-	-
5323 FOOD/REFRESHMENTS	3,622	2,854	1,140	4,333	5,020	5,500
5330 NONCAPITAL FURNITURE & EQUIP	10,744	9,290	12,609	13,180	30,750	34,950
5332 OFFSITE STORAGE	7,170	3,420	9,798	380	-	15,000
5335 COMPUTER HARDWARE & SUPPLIES	37,580	30,268	46,479	52,769	56,221	78,265
5336 MAJCS CAD Technology	35,533	209,563	225,382	165,675	56,935	65,954
5340 SOFTWARE UPGRADES	1,194	19,321	16,991	306,579	77,324	43,942
5350 FUEL	22,070	31,705	33,697	41,466	43,100	41,000
5360 RADIO INFRASTRUCTURE MATERIALS	39,781	36,770	41,340	57,877	50,000	62,350
5361 M & R BUILDING	45,302	60,395	84,780	539,460	92,700	137,000
5362 M & R TOWER SITE FACILITIES	16,527	54,536	163,744	155,494	49,650	118,700
5363 M & R VEHICLES	7,359	10,384	13,510	31,115	12,000	12,000
5364 M & R COMMUNICATIONS	2,353	4,592	6,416	1,810	8,500	8,500
5367 LEASED/RENTED EQUIPMENT	24,637	25,974	6,965	-	2,400	-
5368 MAINTENANCE AGREEMENTS	478,796	368,465	153,221	219,921	863,266	1,066,805
5400 INSURANCE	95,053	132,709	147,832	173,418	238,324	235,000
5410 LEGAL SERVICES	80,459	115,690	55,626	14,885	95,403	200,494
5412 AUDIT FEES	46,828	15,210	54,366	18,852	60,000	60,000
5413 CONTRACTED SERVICES	70,238	-	1,500	-	-	148,000
5414 PROFESSIONAL SVC CONTRACTS	51,232	343,283	301,677	261,025	660,840	746,353
5416 BUILDING MAINTENANCE	35,094	40,176	47,552	67,383	56,000	22,000
5430 TELEPHONE	83,907	84,697	105,641	190,956	114,180	120,500
5431 ADMIN. TELEPHONE	13,195	13,366	14,200	15,125	-	2,520
5432 HEAT/ENERGY	4,389	1,489	5,001	8,712	5,000	9,600
5433 ELECTRICITY	139,734	170,671	199,973	201,985	265,000	276,000
5434 WATER/SEWER	9,452	10,220	11,478	15,313	25,000	36,600
5436 GARBAGE	2,787	2,836	2,949	5,987	3,500	38,000
5445 RENT FOR SITE LEASES	89,566	99,632	125,843	-	-	-
5461 TRAINING	12,471	11,700	10,583	17,923	38,123	49,505
5462 TRAVEL EXPENSE	13,516	2,647	11,500	22,508	45,280	58,100
5472 EMPLOYEE RECOGNITION /AWARDS	11,103	14,671	8,266	7,410	15,100	15,100
5481 COMMUNITY EDUCATION	1,418	125	89	1,368	3,000	3,500
5500 SUBSCRIPTIONS	6,942	6,125	11,177	5,276	106,377	132,000
5505 MEMBERSHIP DUES	3,897	4,014	3,148	5,710	15,609	11,851
5510 SHIPPING & POSTAGE	1,633	3,225	4,668	5,988	6,000	6,000
5515 FEES & SVC CHARGES	5,191	8,758	7,749	4,324	8,000	8,350
5569 BAD DEBT EXPENSE	945	-	-	-	1,000	1,000
5570 MISC BUSINESS EXPENSE	5,000	5,000	7,357	5,778	10,000	10,000
5571 RETREAT EXPENSE	233	-	-	-	-	-
5572 ADVERTISING/PUBLIC NOTICES	2,391	5,275	2,382	1,081	4,513	1,820
Total Materials and Services	1,594,395	2,049,047	2,041,848	2,718,158	3,223,415	3,975,584

GENERAL FUND EXPENDITURES

Object Account Name	FY20 Actuals	FY21 Actuals	FY22 Actuals	FY23 Actuals	FY24 Budget	FY25 Budget
Capital Outlay						
5610 BUILDING IMPROVEMENTS	-	-	-	37,631	213,000	543,500
5615 VEHICLES	77,058	-	38,460	73,247	80,000	177,000
5630 OFFICE FURNITURE & EQUIPMENT	-	-	230,330	-	60,000	15,000
5640 BUILDING EQUIPMENT	-	-	-	-	200,000	29,600
5645 SHOP EQUIPMENT	-	-	-	151,305	200,000	879,000
5650 COMMUNICATIONS EQUIPMENT	-	-	-	-	-	-
5660 COMPUTER EQUIPMENT	13,553	1,107,389	336,570	-	710,000	-
5700 CAPITAL OUTLAY	-	65,313	-	-	40,000	-
Total Capital Outlay	90,611	1,172,702	605,359	262,183	1,503,000	1,644,100
Other						
5800 TRANSFERS OUT TO OTHER FUNDS	-	-	-	-	-	1,575,000
5850 DEBT SERVICE	-	-	-	113,678	122,473	142,557
Total Other	-	-	-	113,678	122,473	1,717,557
Total General Fund	13,952,746	16,149,628	16,704,807	17,204,048	21,178,168	24,780,619

ADMINISTRATION

Object/Account Name	FY20 Actuals	FY21 Actuals	FY22 Actuals	FY23 Actuals	FY24 Budget	FY25 Budget
Personnel Services						
5001 ADMIN-SALARIES & WAGES	533,867	711,357	792,589	980,832	1,026,550	1,111,061
5015 VACATION PAYOUT	8,126	45,199	4,022			
5120 OVERTIME PAY	-	1,038	-	51	2,000	2,000
5130 CELL PHONE ALLOWANCE	-	-	2,921	875	8,000	8,000
5121 COMP TIME	3,344	8,724	-		3,600	3,600
5201 PERS CONTRIBUTION	151,946	207,037	210,719	277,850	291,242	319,404
5203 FICA/MEDICARE	38,972	52,040	61,893	71,306	78,531	85,474
5204 OREGON PAID LEAVE TAX	-	-	-	2,094	4,161	4,499
5206 WORKERS COMP	700	1,605	3,487	2,145	4,681	4,499
5207 TRIMET TAX	2,872	3,880	5,462	6,950	7,593	7,873
5210 HEALTH INSURANCES	77,371	101,843	110,136	163,138	179,946	188,943
5230 DEFERRED COMPENSATION MATCH	7,492	6,983	8,771	11,529	13,002	14,621
5240 LIFE/DISABILITY/VEBA	4,355	5,536	6,516	7,347	8,841	8,997
5250 UNEMPLOYMENT INSURANCE	1,420	19,015	-		10,000	10,000
5295 VEHICLE ALLOWANCE	7,359	6,400	8,400	8,400	8,500	8,750
Total Personnel Services	837,824	1,170,657	1,214,916	1,532,517	1,646,647	1,777,720
Materials and Services						
5300 OFFICE SUPPLIES	5,375	7,273	4,839	6,981	10,200	10,200
5303 UNIFORMS	2,200	174	3,599	(509)	4,000	4,000
5310 BACKGROUND INVESTIGATIONS	-	-	-		-	
5313 EMPLOYMENT TESTING	-	-	-	6,807	12,000	12,000
5323 FOOD/REFRESHMENTS	488	387	82	779	2,500	2,500
5330 NONCAPITAL FURNITURE & EQUIP	200	-	2,792	-	3,500	3,500
5367 LEASED/RENTED EQUIPMENT	8,207	8,544	6	7	-	
5368 MAINTENANCE AGREEMENTS	7,611	8,777	6,965	-	-	-
5400 INSURANCE	95,053	132,709	5,572	12,929	11,500	10,500
5410 LEGAL SERVICES	80,459	115,690	147,832	173,418	238,324	235,000
5412 AUDIT FEES	46,828	15,210	55,626	14,885	95,000	200,000
5413 CONTRACTED SERVICES	24,883	-	54,366	18,852	60,000	60,000
5414 PROFESSIONAL SVC CONTRACTS	22,175	100,839	81,598	76,199	360,100	379,220
5430 TELEPHONE	7,426	6,090	6,032	11,833	15,000	15,000
5431 ADMIN. TELEPHONE	1,600	2,800	2,800	3,400	-	
5461 TRAINING	3,165	2,402	3,562	4,845	11,045	10,615
5462 TRAVEL EXPENSE	4,439	(394)	6,759	8,844	24,680	27,330
5472 EMPLOYEE RECOGNITION/AWARDS	10,936	12,314	7,587	7,168	13,500	13,500
5481 COMMUNITY EDUCATION	1,418	125	89	1,060	3,000	3,000
5500 SUBSCRIPTIONS	3,481	3,506	2,424	2,665	2,050	2,050
5505 MEMBERSHIP DUES	3,662	3,575	2,570	5,610	13,258	9,373
5510 SHIPPING & POSTAGE	895	2,582	1,449	2,047	3,000	3,000
5515 FEES & SVC CHARGES	5,171	8,758	7,749	4,324	8,000	8,000
5569 BAD DEBT EXPENSE	945	-	-	-	1,000	1,000
5570 BUSINESS EXPENSE	5,000	5,000	5,135	5,778	10,000	10,000
5572 ADVERTISING/PUBLIC NOTICES	1,829	2,934	2,382	1,081	4,000	1,500
Total Materials and Services	343,446	439,295	411,815	369,003	905,657	1,021,288
Other						
5800 TRANSFERS OUT TO OTHER FUNDS	-	-	-	-	-	1,575,000
5850 DEBT SERVICE	-	-	-	8,705	11,500	16,500
Total Other	-	-	-	8,705	11,500	16,500
Total Administration	1,181,270	1,609,952	1,626,731	1,910,225	2,563,804	2,815,508

PERFORMANCE MANAGEMENT

<u>Object</u>	<u>Account Name</u>	<u>FY20 Actuals</u>	<u>FY21 Actuals</u>	<u>FY22 Actuals</u>	<u>FY23 Actuals</u>	<u>FY24 Budget</u>	<u>FY25 Budget</u>
Personnel Services							
5001	ADMIN-SALARIES & WAGES	229,455	-	-	-	-	-
5015	VACATION PAYOUT	-	-	-	-	-	-
5120	OVERTIME PAY	1,922	-	-	-	-	-
5121	COMP TIME	2,777	-	-	-	-	-
5201	PERS CONTRIBUTION	59,521	-	-	-	-	-
5203	FICA/MEDICARE	17,461	-	-	-	-	-
5206	WORKERS COMP	350	-	-	-	-	-
5207	TRIMET TAX	944	-	-	-	-	-
5210	HEALTH INSURANCES	41,757	-	-	-	-	-
5230	DEFERRED COMPENSATION MATCH	2,342	-	-	-	-	-
5240	LIFE/DISABILITY/VEBA	2,311	-	-	-	-	-
5295	VEHICLE ALLOWANCE	70	-	-	-	-	-
Total Personnel Services		358,910	-	-	-	-	-
Materials and Services							
5300	OFFICE SUPPLIES	1,153	-	-	-	-	-
5302	TRAINING SUPPLIES	2,997	-	-	-	-	-
5303	UNIFORMS	1,214	-	-	-	-	-
5310	BACKGROUND INVESTIGATIONS	-	-	-	-	-	-
5313	EMPLOYMENT TESTING	-	-	-	-	-	-
5323	FOOD/REFRESHMENTS	654	-	-	-	-	-
5330	NONCAPITAL FURNITURE & EQUIP	-	-	-	-	-	-
5340	SOFTWARE UPGRADES	900	-	-	-	-	-
5368	MAINTENANCE AGREEMENTS	299	-	-	-	-	-
5414	PROFESSIONAL SVC CONTRACTS	12,638	-	-	-	-	-
5431	ADMIN. TELEPHONE	1,200	-	-	-	-	-
5461	TRAINING	4,184	-	-	-	-	-
5462	TRAVEL EXPENSE	403	-	-	-	-	-
5472	EMPLOYEE RECOGNITION/AWARDS	29	-	-	-	-	-
5481	COMMUNITY EDUCATION	-	-	-	-	-	-
5500	SUBSCRIPTIONS	834	-	-	-	-	-
5505	MEMBERSHIP DUES	-	-	-	-	-	-
5510	SHIPPING & POSTAGE	235	-	-	-	-	-
5572	ADVERTISING/PUBLIC NOTICES	-	-	-	-	-	-
Total Materials and Services		26,740	-	-	-	-	-
Total Performance Management		385,650	-	-	-	-	-

HUMAN RESOURCES

<u>Object</u>	<u>Account Name</u>	<u>FY20</u> <u>Actuals</u>	<u>FY21</u> <u>Actuals</u>	<u>FY22</u> <u>Actuals</u>	<u>FY23</u> <u>Actuals</u>	<u>FY24</u> <u>Budget</u>	<u>FY25</u> <u>Budget</u>
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

<u>Object Account Name</u>	<u>FY20 Actuals</u>	<u>FY21 Actuals</u>	<u>FY22 Actuals</u>	<u>FY23 Actuals</u>	<u>FY24 Budget</u>	<u>FY25 Budget</u>
Personnel Services						
5001 ADMIN-SALARIES & WAGES	695,826	895,869	973,624	1,036,850	1,305,054	1,324,334
5002 UNION-SALARIES & WAGES	4,241,336	4,394,500	4,896,924	4,712,707	5,591,177	5,839,953
5015 VACATION PAYOUT	51,514	107,789	100,100	92,998		
5120 OVERTIME PAY	702,914	669,192	655,397	736,986	400,000	450,000
5121 COMP TIME	81,793	70,898	81,384	68,256	100,000	100,000
5130 CELL PHONE ALLOWANCE	-	-	-		6,000	6,000
5201 PERS CONTRIBUTION	1,497,344	1,568,632	1,767,899	1,787,648	2,080,027	2,192,562
5203 FICA/MEDICARE	430,892	458,071	499,047	497,462	556,648	579,022
5204 OREGON PAID LEAVE TAX	-	-	-	13,754	29,609	30,881
5206 WORKERS COMP	6,758	15,298	24,612	19,909	25,168	30,881
5207 TRIMET TAX	32,720	36,054	40,747	40,815	45,894	46,322
5210 HEALTH INSURANCES	1,272,330	1,367,239	1,470,225	1,350,293	1,702,513	1,737,065
5230 DEFERRED COMP MATCH	49,585	51,709	51,416	55,767	65,880	72,571
5240 LIFE/DISABILITY/VEBA	53,759	51,584	55,784	57,441	65,880	72,571
5295 VEHICLE ALLOWANCE	2,400	1,400	2,400	2,400	2,400	2,400
Total Personnel Services	9,119,171	9,688,235	10,619,559	10,473,286	11,976,250	12,484,560
Materials and Services						
5300 OFFICE SUPPLIES	7,455	9,997	10,580	10,527	16,100	15,600
5302 TRAINING SUPPLIES	-	154	1,354	545	1,700	2,000
5303 UNIFORMS	17,163	14,716	26,949	22,095	28,500	27,600
5315 TUITION REIMBURSEMENT	-	1,330	-	-		
5323 FOOD/REFRESHMENTS	919	1,524	631	2,289	2,100	2,100
5330 NONCAPFURNITURE & EQUIP	8,469	5,476	8,966	528	11,650	15,450
5332 OFFSITE STORAGE	7,170	3,420	7,156	380		
5340 SOFTWARE UPGRADES	-	15,910	9,798	10,954	27,777	30,100
5350 FUEL	-	168	-	261	-	-
5364 M & R COMMUNICATIONS	2,353	4,592	6,416	1,810	8,500	8,500
5367 LEASED/RENTED EQUIPMENT	-	-	-	-	2,400	
5368 MAINTENANCE AGREEMENTS	-	9,006	11,157	8,811	16,595	16,825
5413 CONTRACTED SERVICES	-	-	-	-	-	-
5414 PROF SVC CONTRACTS	11,157	16,918	32,790	19,820	31,500	180,500
5430 TELEPHONE	75,263	76,872	94,891	172,457	93,680	96,680
5431 ADMIN. TELEPHONE	4,275	4,800	5,100	4,800	20,733	22,940
5461 TRAINING	3,499	7,125	6,677	11,304	10,600	13,820
5462 TRAVEL EXPENSE	2,909	2,350	3,233	10,494	800	800
5472 EMPLOYEE RECOG/AWARDS	138	2,232	666	216		500
5481 COMMUNITY EDUCATION	-	-	-	308	2,000	2,000
5500 SUBSCRIPTIONS	943	1,588	1,588	1,440	1,441	1,768
5505 MEMBERSHIP DUES	-	-	150	-		
5571 RETREAT EXPENSE	233	-	-	-		
Total Materials and Services	141,946	178,178	228,102	279,039	276,076	437,183
Other						
5850 DEBT SERVICE	-	-	-	-	-	6,732
Total Other	-	-	-	-	-	6,732
Total Operations	9,261,117	9,866,413	10,847,661	10,752,325	12,252,326	12,928,475

INFORMATION TECHNOLOGY

Object	Account Name	FY20 Actuals	FY21 Actuals	FY22 Actuals	FY23 Actuals	FY24 Budget	FY25 Budget
Personnel Services							
5001	ADMIN-SALARIES & WAGES	273,236	296,282	387,202	412,877	504,800	581,571
5015	VACATION PAYOUT	8,964	2,305	13,875	3,027	30,946	31,000
5120	OVERTIME PAY	9,444	8,846	11,473	21,080	12,000	24,000
5121	COMP TIME	932	-	-	-	2,500	2,500
5130	CELL PHONE ALLOWANCE	-	-	-	-	3,000	3,000
5201	PERS CONTRIBUTION	70,640	75,823	103,794	119,946	153,802	179,780
5203	FICA/MEDICARE	21,927	22,861	29,242	32,478	42,323	48,797
5204	OREGON PAID LEAVE TAX	-	-	-	936	2,213	2,568
5206	WORKERS COMP	454	1,101	1,923	1,466	2,047	2,568
5207	TRIMET TAX	1,502	1,626	2,268	2,656	3,430	3,852
5210	HEALTH INSURANCES	78,267	77,093	100,033	97,991	138,311	154,097
5230	DEFERRED COMPENSATION MATCH	2,595	2,117	2,135	2,476	5,532	6,421
5240	LIFE/DISABILITY/VEBA	2,625	2,333	3,199	3,245	4,537	5,137
Total Personnel Services		470,586	490,387	655,144	698,178	905,441	1,045,292
Materials and Services							
5300	OFFICE SUPPLIES	283	1,271	1,457	1,167	2,000	-
5303	UNIFORMS	1,137	172	2,000	137	2,300	2,875
5323	FOOD/REFRESHMENTS	26	-	24	1,689	100	100
5330	NONCAPITAL FURNITURE & EQUIP	123	-	569	220	10,000	5,000
5335	COMPUTER HARDWARE & SUPPLIES	37,580	30,268	46,479	5,389	53,500	19,500
5336	MAJCS CAD Technology	35,533	209,563	225,382	52,769	-	-
5340	SOFTWARE UPGRADES	-	3,411	9,485	26,872	2,500	-
5367	LEASED/RENTED EQUIPMENT	16,430	17,430	-	-	-	-
5368	MAINTENANCE AGREEMENTS	345,163	245,353	124,714	143,581	143,574	310,837
5413	CONTRACTED SERVICES	30,447	-	-	-	-	-
5414	PROFESSIONAL SVC CONTRACTS	-	190,926	173,058	112,225	87,403	148,000
5431	ADMIN. TELEPHONE	1,320	966	977	1,000	-	3,000
5461	TRAINING	988	1,503	1,740	2,040	3,700	5,700
5462	TRAVEL EXPENSE	571	-	(441)	141	6,500	13,150
5472	EMPLOYEE RECOGNITION/AWARDS	-	-	-	-	300	300
5500	SUBSCRIPTIONS	1,660	882	6,535	841	80,427	106,700
5505	MEMBERSHIP DUES	-	-	149	50	320	120
5515	FEES & SVC CHARGES	-	-	-	-	-	-
Total Materials and Services		471,261	701,745	592,128	348,121	392,624	615,282
Capital Outlay							
5660	COMPUTER EQUIPMENT	13,553	1,107,389	305,024	118,710	710,000	530,000
Total Capital Outlay		13,553	1,107,389	305,024	118,710	710,000	530,000
Total Information Technology		955,400	2,299,521	1,552,296	1,165,009	2,008,065	2,190,574

PDCC

		FY20	FY21	FY22	FY23	FY24	FY25
<u>Object Account Name</u>		<u>Actuals</u>	<u>Actuals</u>	<u>Actuals</u>	<u>Actuals</u>	<u>Budget</u>	<u>Budget</u>
Materials and Services							
5335	COMPUTER HARDWARE & SUPPLIES	-	-	-	-	2,721	2,595
5340	SOFTWARE UPGRADES	-	-	-	-	5,855	13,842
5368	MAINTENANCE AGREEMENTS	-	-	-	18,660	29,856	26,296
5410	LEGAL SERVICES	-	-	-	-	403	494
5414	PROFESSIONAL SVC CONTRACTS	-	-	-	12,726	25,548	24,413
5430	TELEPHONE	-	-	-	624	500	820
5572	ADVERTISING/PUBLIC NOTICES	-	-	-	-	193	-
Total Materials and Services		-	-	-	32,010	65,076	68,460
Total PDCC		-	-	-	32,010	65,076	68,460

MAJCS

<u>Object</u>	<u>Account Name</u>	<u>FY20</u> <u>Actuals</u>	<u>FY21</u> <u>Actuals</u>	<u>FY22</u> <u>Actuals</u>	<u>FY23</u> <u>Actuals</u>	<u>FY24</u> <u>Budget</u>	<u>FY25</u> <u>Budget</u>
Materials and Services							
5301	RADIO SUPPLIES	-	-	-	137	-	-
5335	COMPUTER HARDWARE & SUPPLIES	-	-	-	-	-	56,170
5336	MAJCS CAT TECHNOLOGY	-	-	-	165,675	56,935	65,954
5340	SOFTWARE UPGRADES	-	-	-	268,746	41,192	-
5368	MAINTENANCE AGREEMENTS	-	-	-	7,385	314,537	324,847
5414	PROFESSIONAL SVC CONTRACTS	-	-	-	26,298	83,789	86,720
5430	TELEPHONE	-	-	-	1,391	1,000	1,000
Total Materials and Services		-	-	-	469,495	497,453	534,691
Total MAJCS		-	-	-	469,495	497,453	534,691

RADIO SERVICES

Object Account Name	FY20 Actuals	FY21 Actuals	FY22 Actuals	FY23 Actuals	FY24 Budget	FY25 Budget
Personnel Services						
5001 ADMIN-SALARIES & WAGES	763,736	824,311	790,103	829,663	1,044,374	1,024,823
5015 VACATION PAYOUT	4,274	11,976	3,510	8,750	46,418	47,000
5120 OVERTIME PAY	74,713	37,432	39,774	34,070	35,000	37,000
5130 CELL PHONE ALLOWANCE	-	-	-	7,760	7,000	8,000
5121 COMP TIME	5,412	10,971	6,403		6,000	5,000
5201 PERS CONTRIBUTION	215,522	228,576	237,637	239,907	304,000	302,892
5203 FICA/MEDICARE	62,377	65,197	63,363	66,334	87,687	85,259
5204 OREGON PAID LEAVE TAX	-	-	-	1,950	4,555	4,936
5206 WORKERS COMP	19,163	18,982	41,662	25,212	31,089	30,289
5207 TRIMET TAX	5,710	6,258	6,241	6,723	8,427	8,301
5210 HEALTH INSURANCES	141,150	167,107	164,586	170,759	204,983	200,806
5230 DEFERRED COMPENSATION MATCH	8,019	7,731	8,179	8,172	11,160	11,218
5240 LIFE/DISABILITY/VEBA	7,044	6,606	7,317	6,748	10,249	10,096
Total Personnel Services	1,307,120	1,385,147	1,368,775	1,406,048	1,800,942	1,775,621
Materials and Services						
5300 OFFICE SUPPLIES	1,115	1,586	1,059	2,670	1,200	10,000
5301 RADIO SUPPLIES	14,508	22,099	13,361	16,472	15,000	
5303 UNIFORMS	3,415	2,942	4,400	3,658	4,500	5,550
5323 FOOD/REFRESHMENTS	822	105	239	1,045	320	800
5330 NONCAPITAL FURNITURE & EQUIP	120	3,744	-	4,722	600	6,000
5340 SOFTWARE UPGRADES	294	-	344	-	-	
5350 FUEL	7,080	9,062	15,433	17,101	15,500	18,000
5360 RADIO INFRASTRUCTURE MATERIALS	39,781	36,770	41,340	57,877	50,000	62,000
5363 M & R VEHICLES	7,359	10,384	13,510	31,115	12,000	12,000
5368 MAINTENANCE AGREEMENTS	116,637	101,494	(2,372)		132,204	147,000
5414 PROFESSIONAL SVC	-	-	2,060	28,555	70,000	73,000
5430 TELEPHONE	1,218	1,735	3,741	7,575	4,000	4,000
5431 ADMIN. TELEPHONE	4,800	4,800	4,560	3,651	-	2,520
5461 TRAINING	410	-	200	4,885	2,645	10,250
5462 TRAVEL EXPENSE	5,118	-	1,509	1,633	3,500	3,800
5472 EMPLOYEE RECOGNITION/AWARDS	-	-	13	3,170	500	500
5500 SUBSCRIPTIONS	24	149	629	26	21,900	21,600
5505 MEMBERSHIP DUES	235	220	-	330	590	590
5510 SHIPPING & POSTAGE	503	643	3,219	50	3,000	3,000
5515 FEES & SVC CHARGES	20	-	-	3,941	-	-
5572 ADVERTISING/PUBLIC NOTICES	-	2,043	2,222		320	320
Total Materials and Services	203,459	197,776	105,467	188,476	337,779	380,930
Capital Outlay						
5610 BUILDING IMPROVEMENTS	-	-	-	-	40,000	382,500
5615 VEHICLES	77,058	-	38,460	73,247	-	44,000
5630 OFFICE FURNITURE AND EQUIPMENT	-	-	-	-	-	5,000
5645 SHOP EQUIPMENT	-	65,313	-	-	-	19,600
Total Capital Outlay	77,058	65,313	38,460	73,247	40,000	451,100
Total Radio Services	1,587,637	1,648,236	1,512,702	1,667,771	2,178,721	2,607,651

FACILITIES

Object Account Name	FY20 Actuals	FY21 Actuals	FY22 Actuals	FY23 Actuals	FY24 Budget	FY25 Budget
Personnel Services						
5001 ADMIN-SALARIES & WAGES	-	-	-	-	-	216,562
5015 VACATION PAYOUT	-	-	-	-	-	-
5120 OVERTIME PAY	-	-	-	-	-	8,000
5130 CELL PHONE ALLOWANCE	-	-	-	-	-	2,000
5121 COMP TIME	-	-	-	-	-	1,000
5201 PERS CONTRIBUTION	-	-	-	-	-	61,442
5203 FICA/MEDICARE	-	-	-	-	-	17,295
5204 OREGON PAID LEAVE TAX	-	-	-	-	-	1,001
5206 WORKERS COMP	-	-	-	-	-	6,144
5207 TRIMET TAX	-	-	-	-	-	1,684
5210 HEALTH INSURANCES	-	-	-	-	-	40,734
5230 DEFERRED COMPENSATION MATCH	-	-	-	-	-	2,276
5240 LIFE/DISABILITY/VEBA	-	-	-	-	-	2,048
Total Personnel Services	-	-	-	-	-	360,186
Materials and Services						
5300 OFFICE SUPPLIES	5,637	15,666	2,591	4,853	1,800	3,500
5330 NONCAPITAL FURNITURE & EQUIP	1,832	70	282	2,541	5,000	5,000
5332 OFFSITE STORAGE	-	-	-	-	-	15,000
5350 FUEL	14,990	22,475	18,264	24,365	27,600	23,350
5361 M & R BUILDING	45,302	60,395	84,780	539,199	92,700	137,000
5362 M & R TOWER SITE FACILITIES	16,527	54,536	163,744	155,494	49,650	118,700
5368 MAINTENANCE AGREEMENTS	5,837	340	6,275	-	215,000	230,500
5413 CONTRACTED SERVICES	14,908	13,098	9,591	6,182	2,500	2,500
5416 BUILDING MAINTENANCE	35,094	40,176	47,552	67,383	56,000	22,000
5432 HEAT/ENERGY	4,389	1,489	5,001	8,712	5,000	9,600
5433 ELECTRICITY	139,734	170,671	199,973	201,985	265,000	276,000
5434 WATER/SEWER	9,452	10,220	11,478	15,313	25,000	36,600
5436 GARBAGE	2,787	2,836	2,949	5,987	3,500	38,000
5445 RENT FOR SITE LEASES	89,566	99,632	125,843	-	-	-
5515 FEES & SVC CHARGES	-	-	-	-	-	-
Total Materials and Services	386,055	491,604	678,323	1,032,014	748,750	917,750
Capital Outlay						
5610 BUILDING IMPROVEMENTS	-	-	-	37,631	213,000	161,000
5615 VEHICLES	-	-	-	-	80,000	133,000
5630 OFFICE FURNITURE & EQUIPMENT	-	-	230,330	-	60,000	10,000
5640 BUILDING EQUIPMENT	-	-	-	-	200,000	10,000
5645 SHOP EQUIPMENT	-	-	-	-	200,000	349,000
5650 COMMUNICATIONS EQUIPMENT	-	-	31,546	32,595	-	-
Total Capital Outlay	-	-	261,876	70,226	753,000	663,000
5850 DEBT SERVICE	-	-	-	104,973	110,973	119,325
Total Other	-	-	-	104,973	110,973	119,325
Total Facilities	386,055	491,604	940,199	1,207,213	1,612,723	2,060,261

Capital Projects Fund

	Actual FY23	FY24 Adopted Budget	FY24 Estimated to June 30	Approved Budget FY25
RESOURCES				
Beginning Working Capital	1,001,639	1,007,600	706,022	828,565
Revenues				
Interest Income	32,870	-	37,671	-
Wash. Co. Bond Distribution	2,527,761	4,200,000	3,059,967	-
Transfers In	-	-	-	1,575,000
Total Revenues	2,560,631	4,200,000	3,097,638	1,575,000
TOTAL RESOURCES	3,562,270	5,207,600	3,803,660	2,403,565
REQUIREMENTS				
Capital Outlay	2,856,248	4,200,000	2,975,095	-
Contingency	-	1,000,000	-	1,000,000
TOTAL REQUIREMENTS	2,856,248	5,200,000	2,975,095	1,000,000
Fund Balance (UEFB)	-	7,600	-	1,403,565
Fiscal Year End Fund Balance	706,022	-	828,565	-
TOTAL BUDGET	3,562,270	5,207,600	3,803,660	2,403,565

CAPITAL PROJECTS FUND REVENUE

<u>Object</u>	<u>Account Name</u>	<u>FY20 Actuals</u>	<u>FY21 Actuals</u>	<u>FY22 Actuals</u>	<u>FY23 Actuals</u>	<u>FY24 Budget</u>	<u>FY25 Budget</u>
4050	INTEREST INCOME	16,205	5,881	5,843	32,870	-	-
4200	Intergov't'l Contracts	175,000	-	-	-	-	-
4300	Wash. Co. 2016 Bond Revenue	8,954,174	6,693,335	5,946,913	2,527,761	4,200,000	-
4600	Transfer In	-	-	-	-	-	1,575,000
Total Revenue		9,145,379	6,699,216	5,952,756	2,560,631	4,200,000	1,575,000

CAPITAL PROJECTS FUND EXPENSES

<u>Object</u>	<u>Account Name</u>	<u>FY20 Actuals</u>	<u>FY21 Actuals</u>	<u>FY22 Actuals</u>	<u>FY23 Actuals</u>	<u>FY24 Budget</u>	<u>FY25 Budget</u>
Capital Outlay							
53XX	MATERIALS AND SERVICES	-	-	9,602	9,602	-	-
5640	BUILDING EQUIPMENT	-	-	-	-	-	-
5700	CAPITAL OUTLAY	9,334,167	6,324,635	6,056,187	6,056,187	4,200,000	-
Total Expense		9,334,167	6,324,635	6,065,789	6,065,789	4,200,000	-