# Washington County Consolidated Communications Agency

## *Budgeted Line Items*

## Fiscal Year 2025-26

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**June 19, 2025**

9-1-1 WCCCA
POLICE · FIRE · MEDICAL

Washington County Consolidated Communications Agency

# RESOLUTION 25-01

## ADOPTION OF THE FISCAL YEAR 2025-2026 BUDGET

*WHEREAS,* the Fiscal Year 2025-2026 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 26, 2025

*LET IT THEREFORE BE RESOLVED,* that the Board of Commissioners adopts the following budget for the fiscal year ending June 30, 2026 in the total amount of $30,901,032 for the Agency's General Fund and authorizes the appropriates as follows:

| | | FY26 Revised & Proposed for Adoption |
|---|---|---|
| ***General Fund*** | | |
| Personal Services | $ | 19,280,413 |
| Materials & Services | | 4,696,548 |
| Capital Outlay | | 1,233,400 |
| Transfer (out) | | 1,100,000 |
| Debt Service | | 153,495 |
| Contingency | | 4,437,176 |
| **Total Appropriations** | | 30,901,032 |
| Unappr. Ending Fund Balance | | 452,237 |
| Budget | $ | 31,353,269 |

***APPROVED AND ADOPTED*** this 26th day of June, 2025.

Chair, Board of Commissioners

**General Fund**

| | Actual FY24 | FY25 Adopted Budget | FY25 Estimated to June 30 | Proposed Budget FY26 |
|---|---|---|---|---|
| RESOURCES | | | | |
| Beginning Working Capital | 9,778,146 | 10,519,535 | 11,347,062 | 10,386,505 |
| Revenues | | | | |
| 9-1-1 Telephone Tax | 5,691,157 | 5,450,000 | 5,528,384 | 5,475,000 |
| Interest Income | 458,770 | 100,000 | 499,700 | 400,000 |
| Member & Associate User Fees | 11,528,515 | 11,652,149 | 11,651,562 | 12,571,204 |
| C800 Contract Revenue | 1,080,162 | 1,109,792 | 1,128,495 | 1,259,984 |
| EMS Dispatch Fees | 458,333 | 700,000 | 700,000 | 691,062 |
| Non-member Contract Revenue | 117,987 | 118,003 | 156,547 | 223,198 |
| Contract Svcs. & Maintenance | 76,730 | 34,000 | 42,621 | 34,000 |
| Tower Site Rent | 167,156 | 105,672 | 93,005 | 109,372 |
| Miscellaneous | 158,339 | 143,000 | 129,486 | 202,944 |
| Total Revenues | 19,737,149 | 19,412,616 | 19,929,800 | 20,966,764 |
| TOTAL RESOURCES | $29,515,295 | $29,932,151 | $31,276,862 | $31,353,269 |
| REQUIREMENTS | | | | |
| Personnel Services | 14,961,967 | 17,443,379 | 16,398,690 | 19,280,412 |
| Materials & Services | 2,630,859 | 3,975,584 | 3,690,594 | 4,696,548 |
| Capital Outlay | 419,532 | 1,644,100 | 1,246,404 | 1,233,400 |
| Transfers (out) | - | 1,575,000 | 1,575,000 | 1,100,000 |
| Debt Service | 155,875 | 142,557 | 155,620 | 153,495 |
| Contingency | - | 4,207,047 | - | 4,437,176 |
| TOTAL REQUIREMENTS | 18,168,233 | 28,987,667 | 23,066,308 | 30,901,031 |
| Fund Balance (UEFB) | - | 1,123,520 | - | 452,238 |
| Fiscal Year End Fund Balance | 11,347,062 | - | 8,210,552 | - |
| TOTAL BUDGET | $29,515,295 | $30,111,187 | $31,276,860 | $31,353,269 |

**Total FY26 Budget by Department**

| | Personnel Services | Materials & Services | Transfers | Capital Outlay | Debt Service | Total Requirements |
|---|---|---|---|---|---|---|
| Departmental | | | | | | |
| Administration & Finance | 1,918,945 | 1,061,075 | 1,100,000 | - | 25,000 | 4,105,020 |
| Operations | 13,662,991 | 573,916 | | - | 7,000 | 14,243,907 |
| Data Services | 1,284,706 | 615,425 | | 566,000 | - | 2,466,131 |
| MAJCS | - | 608,050 | | - | - | 608,050 |
| PDCC | - | 86,885 | | - | - | 86,885 |
| Radio Services | 1,976,140 | 490,032 | | 145,500 | - | 2,611,672 |
| Facilities | 437,630 | 1,261,165 | | 521,900 | 121,495 | 2,342,190 |
| Total Operational Expenditures | $19,280,412 | $4,696,548 | $1,100,000 | $1,233,400 | $153,495 | $ 26,463,855 |
| Non-Departmental | | | | | | |
| Contingency | | | | | | 4,437,176 |
| Unapp. Ending Fund Bal. | | | | | | 452,238 |
| Total Budget | | | | | | $ 31,353,269 |

**GENERAL FUND REVENUE**

| Object | Account Name | FY21 Actuals | FY22 Actuals | FY23 Actuals | FY24 Actuals | FY25 Budget | FY26 Budget |
|---|---|---|---|---|---|---|---|
| 4011 | 911 TELEPHONE TAX | 4,546,269 | 5,545,499 | 5,570,657 | 5,691,157 | 5,450,000 | 5,475,000 |
| 4050 | INTEREST INCOME | 57,722 | 42,548 | 231,418 | 458,770 | 100,000 | 400,000 |
| 4200 | MEMBER & ASSOCIATE USER FEES | 10,375,852 | 10,704,561 | 11,112,024 | 11,528,515 | 11,652,149 | 12,571,204 |
| 4201 | C 800 CONTRACT REVENUE | 758,217 | 888,651 | 963,181 | 1,080,162 | 1,109,792 | 1,259,984 |
| 4202 | EMS DISPATCH FEES | - | - | - | 458,333 | 700,000 | 691,062 |
| 4203 | NON-MEMBER CONTRACT REVENUE | 143,469 | 147,346 | 133,999 | 117,987 | 118,003 | 223,198 |
| 4205 | MAINTENANCE - MEMBERS | 7,776 | 21,687 | 27,068 | 46,114 | 20,000 | 20,000 |
| 4206 | MAINTENANCE - C 800 | 9,546 | 10,181 | 17,505 | 22,109 | 10,000 | 10,000 |
| 4207 | MAINTENANCE - NON-MEMBERS | 9,672 | 4,133 | 7,098 | 8,507 | 4,000 | 4,000 |
| 4304 | TOWER SITE RENT REVENUE | 126,209 | 153,726 | 111,710 | 167,156 | 105,672 | 109,372 |
| 4450 | MISCELLANEOUS | 104,673 | 171,678 | 192,669 | 131,540 | 143,000 | 202,944 |
| 4455 | WCCCA Partner Pass-Thru Billings | (25,798) | (3,426) | (22,769) | 26,799 | - | - |
| **Total Revenue** | | **16,113,607** | **17,686,584** | **18,344,560** | **19,737,149** | **19,412,616** | **20,966,764** |

**GENERAL FUND EXPENDITURES**

| Object | Account Name | FY21 Actuals | FY22 Actuals | FY23 Actuals | FY24 Actuals | FY25 Budget | FY26 Budget |
|---|---|---|---|---|---|---|---|
| **Personnel Services** | | | | | | | |
| 5001 | ADMIN-SALARIES & WAGES | 2,852,665 | 3,070,665 | 3,260,222 | 3,506,618 | 4,258,351 | 4,922,475 |
| 5002 | UNION-SALARIES & WAGES | 4,394,500 | 4,896,924 | 4,712,707 | 4,733,160 | 5,839,953 | 6,241,692 |
| 5015 | VACATION PAYOUT | 167,269 | 121,506 | 104,775 | 220,050 | 78,000 | 37,994 |
| 5120 | OVERTIME PAY | 716,508 | 706,644 | 792,187 | 975,194 | 521,000 | 580,500 |
| 5121 | COMP TIME | 90,818 | 90,708 | 76,891 | 61,267 | 120,500 | 123,000 |
| 5130 | CELL PHONE ALLOWANCE | | | - | 16,000 | 18,600 | 17,000 |
| 5201 | PERS CONTRIBUTION | 2,110,050 | 2,353,120 | 2,425,351 | 2,663,261 | 3,056,079 | 3,506,364 |
| 5203 | FICA/MEDICARE | 607,609 | 663,043 | 667,580 | 710,137 | 815,846 | 897,688 |
| 5204 | OREGON PAID LEAVE TAX | | | 18,734 | 36,662 | 43,885 | 47,691 |
| 5206 | WORKERS COMP | 37,006 | 71,577 | 48,732 | 24,855 | 74,381 | 72,118 |
| 5207 | TRIMET TAX | 48,778 | 55,698 | 57,144 | 62,099 | 68,032 | 94,583 |
| 5210 | HEALTH INSURANCES | 1,739,270 | 1,871,547 | 1,782,181 | 1,787,723 | 2,321,645 | 2,496,832 |
| 5230 | DEFERRED COMPENSATION MATCH | 69,720 | 71,698 | 77,944 | 79,953 | 107,106 | 114,445 |
| 5240 | LIFE/DISABILITY/VEBA | 66,871 | 73,670 | 74,781 | 74,189 | 98,849 | 106,880 |
| 5250 | UNEMPLOYMENT INSURANCE | 19,015 | - | - | | 10,000 | 10,000 |
| 5295 | VEHICLE ALLOWANCE | 7,800 | 10,800 | 10,800 | 10,800 | 11,150 | 11,150 |
| **Total Personnel Services** | | **12,927,879** | **14,057,600** | **14,110,029** | **14,961,967** | **17,443,378** | **19,280,412** |

**GENERAL FUND EXPENDITURES**

| Object | Account Name | FY21 Actuals | FY22 Actuals | FY23 Actuals | FY24 Actuals | FY25 Budget | FY26 Budget |
|---|---|---|---|---|---|---|---|
| **Materials and Services** | | | | | | | |
| 5300 | OFFICE SUPPLIES | 35,988 | 20,833 | 26,198 | 66,264 | 39,300 | 41,000 |
| 5301 | RADIO SUPPLIES | 22,099 | 13,361 | 16,609 | - | - | - |
| 5302 | TRAINING SUPPLIES | 154 | 1,354 | 545 | 1,851 | 2,000 | 2,500 |
| 5303 | UNIFORMS | 18,004 | 37,248 | 26,933 | 33,067 | 40,025 | 41,250 |
| 5310 | BACKGROUND INVESTIGATIONS | 371 | 485 | - | - | - | - |
| 5313 | EMPLOYMENT TESTING | 12,045 | 11,939 | 6,807 | 12,246 | 12,000 | 21,500 |
| 5315 | TUITION REIMBURSEMENT | 1,330 | - | - | - | - | - |
| 5323 | FOOD/REFRESHMENTS | 2,854 | 1,140 | 4,333 | 6,659 | 5,500 | 13,150 |
| 5330 | NONCAPITAL FURNITURE & EQUIP | 9,290 | 12,609 | 13,180 | 39,193 | 34,950 | 45,935 |
| 5332 | OFFSITE STORAGE | 3,420 | 9,798 | 380 | - | 15,000 | - |
| 5335 | COMPUTER HARDWARE & SUPPLIES | 30,268 | 46,479 | 52,769 | 13,745 | 78,265 | 45,835 |
| 5336 | MAJCS CAD Technology | 209,563 | 225,382 | 165,675 | 329,315 | 65,954 | 104,300 |
| 5340 | SOFTWARE UPGRADES | 19,321 | 16,991 | 306,579 | 83,374 | 43,942 | - |
| 5350 | FUEL | 31,705 | 33,697 | 41,466 | 34,718 | 41,000 | 47,500 |
| 5360 | RADIO INFRASTRUCTURE MATERIALS | 36,770 | 41,340 | 57,877 | 82,731 | 62,350 | 54,000 |
| 5361 | M & R BUILDING | 60,395 | 84,780 | 539,460 | 332,396 | 137,000 | 196,480 |
| 5362 | M & R TOWER SITE FACILITIES | 54,536 | 163,744 | 155,494 | 195,289 | 118,700 | 378,250 |
| 5363 | M & R VEHICLES | 10,384 | 13,510 | 31,115 | 32,959 | 12,000 | 15,000 |
| 5364 | M & R COMMUNICATIONS | 4,592 | 6,416 | 1,810 | - | 8,500 | - |
| 5367 | LEASED/RENTED EQUIPMENT | 25,974 | 6,965 | - | - | - | - |
| 5368 | MAINTENANCE AGREEMENTS | 368,465 | 153,221 | 219,921 | 252,728 | 1,066,805 | 1,235,722 |
| 5400 | INSURANCE | 132,709 | 147,832 | 173,418 | 194,796 | 235,000 | 225,000 |
| 5410 | LEGAL SERVICES | 115,690 | 55,626 | 14,885 | 65,235 | 200,494 | 200,494 |
| 5412 | AUDIT FEES | 15,210 | 54,366 | 18,852 | 35,960 | 60,000 | 50,000 |
| 5413 | CONTRACTED SERVICES | - | 1,500 | - | - | 148,000 | 1,077,263 |
| 5414 | PROFESSIONAL SVC CONTRACTS | 343,283 | 301,677 | 261,025 | 340,936 | 746,353 | - |
| 5416 | BUILDING MAINTENANCE | 40,176 | 47,552 | 67,383 | - | 22,000 | 162,906 |
| 5430 | TELEPHONE | 84,697 | 105,641 | 190,956 | 155,947 | 120,500 | 3,000 |
| 5431 | ADMIN. TELEPHONE | 13,366 | 14,200 | 15,125 | - | 2,520 | 10,080 |
| 5432 | HEAT/ENERGY | 1,489 | 5,001 | 8,712 | 5,773 | 9,600 | 289,800 |
| 5433 | ELECTRICITY | 170,671 | 199,973 | 201,985 | 183,895 | 276,000 | 38,430 |
| 5434 | WATER/SEWER | 10,220 | 11,478 | 15,313 | 40,119 | 36,600 | 38,000 |
| 5436 | GARBAGE | 2,836 | 2,949 | 5,987 | 3,546 | 38,000 | - |
| 5445 | RENT FOR SITE LEASES | 99,632 | 125,843 | - | - | - | - |
| 5461 | TRAINING | 11,700 | 10,583 | 17,923 | 23,744 | 49,505 | 49,155 |
| 5462 | TRAVEL EXPENSE | 2,647 | 11,500 | 22,508 | 23,520 | 58,100 | 68,050 |
| 5472 | EMPLOYEE RECOGNITION/AWARDS | 14,671 | 8,266 | 7,410 | 5,705 | 15,100 | 21,900 |
| 5481 | COMMUNITY EDUCATION | 125 | 89 | 1,368 | 620 | 3,500 | 4,500 |
| 5500 | SUBSCRIPTIONS | 6,125 | 11,177 | 5,276 | 16,979 | 132,000 | 176,106 |
| 5505 | MEMBERSHIP DUES | 4,014 | 3,148 | 5,710 | 5,434 | 11,851 | 11,882 |
| 5510 | SHIPPING & POSTAGE | 3,225 | 4,668 | 5,988 | 4,525 | 6,000 | 6,500 |
| 5515 | FEES & SVC CHARGES | 8,758 | 7,749 | 4,324 | 0 | 8,350 | 8,000 |
| 5569 | BAD DEBT EXPENSE | - | - | - | - | 1,000 | 1,000 |
| 5570 | MISC BUSINESS EXPENSE | 5,000 | 7,357 | 5,778 | 5,000 | 10,000 | 10,000 |
| 5571 | RETREAT EXPENSE | - | - | - | - | - | - |
| 5572 | ADVERTISING/PUBLIC NOTICES | 5,275 | 2,382 | 1,081 | 2,589 | 1,820 | 2,060 |
| **Total Materials and Services** | | **2,049,047** | **2,041,848** | **2,718,158** | **2,630,860** | **3,975,584** | **4,696,548** |

| Object | Account Name | FY21 Actuals | FY22 Actuals | FY23 Actuals | FY24 Actuals | FY25 Budget | FY26 Budget |
|---|---|---|---|---|---|---|---|
| **Capital Outlay** | | | | | | | |
| 5610 | BUILDING IMPROVEMENTS | - | - | 37,631 | 185,817 | 543,500 | 308,700 |
| 5615 | VEHICLES | - | 38,460 | 73,247 | 38,799 | 177,000 | - |
| 5630 | OFFICE FURNITURE & EQUIPMENT | - | 230,330 | - | 4,246 | 15,000 | 15,000 |
| 5640 | BUILDING EQUIPMENT | - | - | - | 24,700 | 29,600 | 181,700 |
| 5645 | SHOP EQUIPMENT | - | - | 151,305 | 165,970 | 879,000 | 728,000 |
| 5650 | COMMUNICATIONS EQUIPMENT | - | - | - | - | - | - |
| 5660 | COMPUTER EQUIPMENT | 1,107,389 | 336,570 | - | - | - | - |
| 5700 | CAPITAL OUTLAY | 65,313 | | | | - | - |
| **Total Capital Outlay** | | **1,172,702** | **605,359** | **262,183** | **419,532** | **1,644,100** | **1,233,400** |
| | | | | | | | |
| **Other** | | | | | | | |
| 5800 | TRANSFERS OUT TO OTHER FUNDS | - | - | - | - | 1,575,000 | 1,100,000 |
| 5850 | DEBT SERVICE | - | - | 113,678 | 155,875 | 142,557 | 153,495 |
| **Total Other** | | **-** | **-** | **113,678** | **155,875** | **1,717,557** | **1,253,495** |
| | | | | | | | |
| **Total General Fund** | | **16,149,628** | **16,704,807** | **17,204,048** | **18,168,235** | **24,780,619** | **26,463,855** |

**ADMINISTRATION**

| Object | Account Name | FY21 Actuals | FY22 Actuals | FY23 Actuals | FY24 Actuals | FY25 Budget | FY26 Budget |
|---|---|---|---|---|---|---|---|
| **Personnel Services** | | | | | | | |
| 5001 | ADMIN-SALARIES & WAGES | 711,357 | 792,589 | 980,832 | 993,458 | 1,111,061 | 1,195,068 |
| 5015 | VACATION PAYOUT | 45,199 | 4,022 | | 7,647 | | |
| 5120 | OVERTIME PAY | 1,038 | - | 51 | 4,802 | 2,000 | 3,500 |
| 5130 | CELL PHONE ALLOWANCE | - | 2,921 | 875 | 1,458 | 8,000 | 6,500 |
| 5121 | COMP TIME | 8,724 | - | | 3,400 | 3,600 | 3,400 |
| 5201 | PERS CONTRIBUTION | 207,037 | 210,719 | 277,850 | 288,438 | 319,404 | 362,540 |
| 5203 | FICA/MEDICARE | 52,040 | 61,893 | 71,306 | 74,437 | 85,474 | 93,052 |
| 5204 | OREGON PAID LEAVE TAX | - | - | 2,094 | 3,623 | 4,499 | 4,834 |
| 5206 | WORKERS COMP | 1,605 | 3,487 | 2,145 | 559 | 4,499 | 3,625 |
| 5207 | TRIMET TAX | 3,880 | 5,462 | 6,950 | 7,079 | 7,873 | 9,668 |
| 5210 | HEALTH INSURANCES | 101,843 | 110,136 | 163,138 | 143,256 | 188,943 | 193,355 |
| 5230 | DEFERRED COMPENSATION MATCH | 6,983 | 8,771 | 11,529 | 11,127 | 14,621 | 15,710 |
| 5240 | LIFE/DISABILITY/VEBA | 5,536 | 6,516 | 7,347 | 7,205 | 8,997 | 8,943 |
| 5250 | UNEMPLOYMENT INSURANCE | 19,015 | - | | - | 10,000 | 10,000 |
| 5295 | VEHICLE ALLOWANCE | 6,400 | 8,400 | 8,400 | 8,400 | 8,750 | 8,750 |
| **Total Personnel Services** | | **1,170,657** | **1,214,916** | **1,532,517** | **1,554,888** | **1,777,720** | **1,918,945** |
| | | | | | | | |
| **Materials and Services** | | | | | | | |
| 5300 | OFFICE SUPPLIES | 7,273 | 4,839 | 6,981 | 7,340 | 10,200 | 11,000 |
| 5303 | UNIFORMS | 174 | 3,599 | (509) | 3,450 | 4,000 | 4,000 |
| 5310 | BACKGROUND INVESTIGATIONS | - | - | | | | |
| 5313 | EMPLOYMENT TESTING | - | - | 6,807 | 12,246 | 12,000 | 21,500 |
| 5323 | FOOD/REFRESHMENTS | 387 | 82 | 779 | 989 | 2,500 | 3,000 |
| 5330 | NONCAPITAL FURNITURE & EQUIP | - | 2,792 | - | - | 3,500 | 3,000 |
| 5367 | LEASED/RENTED EQUIPMENT | 8,544 | 6 | 7 | 10,041 | | |
| 5368 | MAINTENANCE AGREEMENTS | 8,777 | 6,965 | - | - | - | |
| 5400 | INSURANCE | 132,709 | 5,572 | 12,929 | 13,728 | 10,500 | 22,000 |
| 5410 | LEGAL SERVICES | 115,690 | 147,832 | 173,418 | 194,796 | 235,000 | 225,000 |
| 5412 | AUDIT FEES | 15,210 | 55,626 | 14,885 | 64,565 | 200,000 | 200,000 |
| 5413 | CONTRACTED SERVICES | - | 54,366 | 18,852 | 35,960 | 60,000 | 50,000 |
| 5414 | PROFESSIONAL SVC CONTRACTS | 100,839 | 81,598 | 76,199 | 142,938 | 379,220 | 411,400 |
| 5430 | TELEPHONE | 6,090 | 6,032 | 11,833 | 5,480 | 15,000 | 15,000 |
| 5431 | ADMIN. TELEPHONE | 2,800 | 2,800 | 3,400 | - | | |
| 5461 | TRAINING | 2,402 | 3,562 | 4,845 | 8,794 | 10,615 | 12,595 |
| 5462 | TRAVEL EXPENSE | (394) | 6,759 | 8,844 | 10,696 | 27,330 | 28,030 |
| 5472 | EMPLOYEE RECOGNITION/AWARDS | 12,314 | 7,587 | 7,168 | 2,099 | 13,500 | 17,000 |
| 5481 | COMMUNITY EDUCATION | 125 | 89 | 1,060 | - | 3,000 | 3,000 |
| 5500 | SUBSCRIPTIONS | 3,506 | 2,424 | 2,665 | 2,029 | 2,050 | 2,050 |
| 5505 | MEMBERSHIP DUES | 3,575 | 2,570 | 5,610 | 5,434 | 9,373 | 9,000 |
| 5510 | SHIPPING & POSTAGE | 2,582 | 1,449 | 2,047 | 205 | 3,000 | 3,000 |
| 5515 | FEES & SVC CHARGES | 8,758 | 7,749 | 4,324 | 0 | 8,000 | 8,000 |
| 5569 | BAD DEBT EXPENSE | - | - | - | - | 1,000 | 1,000 |
| 5570 | BUSINESS EXPENSE | 5,000 | 5,135 | 5,778 | 5,000 | 10,000 | 10,000 |
| 5572 | ADVERTISING/PUBLIC NOTICES | 2,934 | 2,382 | 1,081 | 2,589 | 1,500 | 1,500 |
| **Total Materials and Services** | | **439,295** | **411,815** | **369,003** | **528,378** | **1,021,288** | **1,061,075** |
| | | | | | | | |
| **Other** | | | | | | | |
| 5800 | TRANSFERS OUT TO OTHER FUNDS | - | - | - | - | 1,575,000 | 1,100,000 |
| 5850 | DEBT SERVICE | - | - | 8,705 | 22,758 | 16,500 | 25,000 |
| **Total Other** | | **-** | **-** | **8,705** | **22,758** | **1,591,500** | **1,125,000** |
| | | | | | | | |
| **Total Administration** | | **1,609,952** | **1,626,731** | **1,910,225** | **2,106,025** | **4,390,508** | **4,105,020** |

**HUMAN RESOURCES**

| Object | Account Name | FY21 Actuals | FY22 Actuals | FY23 Actuals | FY24 Actuals | FY25 Budget | FY26 Budget |
|---|---|---|---|---|---|---|---|
| **Personnel Services** | | | | | | | |
| 5001 | ADMIN-SALARIES & WAGES | 124,846 | 127,146 | - | - | - | - |
| 5120 | OVERTIME PAY | - | - | - | - | - | - |
| 5121 | COMP TIME | 225 | - | - | - | - | - |
| 5201 | PERS CONTRIBUTION | 29,982 | 33,070 | - | - | - | - |
| 5203 | FICA/MEDICARE | 9,440 | 9,498 | - | - | - | - |
| 5206 | WORKERS COMP | 20 | (108) | - | - | - | - |
| 5207 | TRIMET TAX | 960 | 980 | - | - | - | - |
| 5210 | HEALTH INSURANCES | 25,988 | 26,568 | - | - | - | - |
| 5230 | DEFERRED COMPENSATION MATCH | 1,180 | 1,198 | - | - | - | - |
| 5240 | LIFE/DISABILITY/VEBA | 812 | 854 | - | - | - | - |
| **Total Personnel Services** | | **193,453** | **199,206** | **-** | **-** | **-** | **-** |
| | | | | | | | |
| **Materials and Services** | | | | | | | |
| 5300 | OFFICE SUPPLIES | 195 | 300 | - | - | - | - |
| 5303 | UNIFORMS | - | - | - | - | - | - |
| 5310 | BACKGROUND INVESTIGATIONS | 371 | 485 | - | - | - | - |
| 5313 | EMPLOYMENT TESTING | 12,045 | 11,939 | - | - | - | - |
| 5323 | FOOD/REFRESHMENTS | 838 | 164 | - | - | - | - |
| 5368 | MAINTENANCE AGREEMENTS | 3,495 | 7,875 | - | - | - | - |
| 5413 | CONTRACTED SERVICES | - | - | - | - | - | - |
| 5414 | PROFESSIONAL SVC CONTRACTS | 21,502 | 4,081 | - | - | - | - |
| 5431 | ADMIN TELEPHONE | - | 307 | | | | |
| 5461 | TRAINING | 670 | 585 | - | - | - | - |
| 5462 | TRAVEL EXPENSE | 691 | - | - | - | - | - |
| 5472 | EMPLOYEE RECOGNITION/AWARDS | 125 | - | - | - | - | - |
| 5505 | MEMBERSHIP DUES | 219 | 279 | - | - | - | - |
| 5572 | ADVERTISING/PUBLIC NOTICES | 298 | - | - | - | - | - |
| **Total Materials and Services** | | **40,449** | **26,015** | **-** | **-** | **-** | **-** |
| | | | | | | | |
| **Total Human Resources** | | **233,902** | **225,221** | **-** | **-** | **-** | **-** |

**OPERATIONS**

| Object | Account Name | FY21 Actuals | FY22 Actuals | FY23 Actuals | FY24 Actuals | FY25 Budget | FY26 Budget |
|---|---|---|---|---|---|---|---|
| **Personnel Services** | | | | | | | |
| 5001 | ADMIN-SALARIES & WAGES | 895,869 | 973,624 | 1,036,850 | 1,110,562 | 1,324,334 | 1,545,832 |
| 5002 | UNION-SALARIES & WAGES | 4,394,500 | 4,896,924 | 4,712,707 | 4,733,160 | 5,839,953 | 6,241,692 |
| 5015 | VACATION PAYOUT | 107,789 | 100,100 | 92,998 | 121,046 | | 37,994 |
| 5120 | OVERTIME PAY | 669,192 | 655,397 | 736,986 | 889,552 | 450,000 | 475,000 |
| 5121 | COMP TIME | 70,898 | 81,384 | 68,256 | 49,652 | 100,000 | 100,000 |
| 5130 | CELL PHONE ALLOWANCE | - | - | | 5,400 | 6,000 | 6,000 |
| 5201 | PERS CONTRIBUTION | 1,568,632 | 1,767,899 | 1,787,648 | 1,949,383 | 2,192,562 | 2,496,736 |
| 5203 | FICA/MEDICARE | 458,071 | 499,047 | 497,462 | 517,113 | 579,022 | 630,489 |
| 5204 | OREGON PAID LEAVE TAX | - | - | 13,754 | 26,964 | 30,881 | 33,626 |
| 5206 | WORKERS COMP | 15,298 | 24,612 | 19,909 | 10,464 | 30,881 | 25,220 |
| 5207 | TRIMET TAX | 36,054 | 40,747 | 40,815 | 43,199 | 46,322 | 67,252 |
| 5210 | HEALTH INSURANCES | 1,367,239 | 1,470,225 | 1,350,293 | 1,360,302 | 1,737,065 | 1,849,434 |
| 5230 | DEFERRED COMP MATCH | 51,709 | 51,416 | 55,767 | 55,925 | 72,571 | 75,659 |
| 5240 | LIFE/DISABILITY/VEBA | 51,584 | 55,784 | 57,441 | 55,921 | 72,571 | 75,659 |
| 5295 | VEHICLE ALLOWANCE | 1,400 | 2,400 | 2,400 | 2,400 | 2,400 | 2,400 |
| **Total Personnel Services** | | **9,688,235** | **10,619,559** | **10,473,286** | **10,931,042** | **12,484,560** | **13,662,991** |
| | | | | | | | |
| **Materials and Services** | | | | | | | |
| 5300 | OFFICE SUPPLIES | 9,997 | 10,580 | 10,527 | 10,636 | 15,600 | 15,000 |
| 5302 | TRAINING SUPPLIES | 154 | 1,354 | 545 | 1,851 | 2,000 | 2,500 |
| 5303 | UNIFORMS | 14,716 | 26,949 | 22,095 | 23,617 | 27,600 | 28,500 |
| 5315 | TUITION REIMBURSEMENT | 1,330 | - | - | - | | |
| 5323 | FOOD/REFRESHMENTS | 1,524 | 631 | 2,289 | 3,537 | 2,100 | 4,000 |
| 5330 | NONCAPFURNITURE & EQUIP | 5,476 | 8,966 | 528 | - | 15,450 | 16,435 |
| 5332 | OFFSITE STORAGE | 3,420 | 7,156 | 380 | - | | |
| 5340 | SOFTWARE UPGRADES | 15,910 | 9,798 | 10,954 | 20,647 | 30,100 | |
| 5350 | FUEL | 168 | - | 261 | 974 | - | 8,500 |
| 5364 | M & R COMMUNICATIONS | 4,592 | 6,416 | 1,810 | - | 8,500 | |
| 5367 | LEASED/RENTED EQUIPMENT | - | - | - | - | | |
| 5368 | MAINTENANCE AGREEMENTS | 9,006 | 11,157 | 8,811 | 12,287 | 16,825 | 49,545 |
| 5413 | CONTRACTED SERVICES | - | - | - | 12,632 | - | 271,000 |
| 5414 | PROF SVC CONTRACTS | 16,918 | 32,790 | 19,820 | 124,592 | 180,500 | 130,756 |
| 5430 | TELEPHONE | 76,872 | 94,891 | 172,457 | - | 96,680 | |
| 5431 | ADMIN. TELEPHONE | 4,800 | 5,100 | 4,800 | 13,628 | 22,940 | 23,860 |
| 5461 | TRAINING | 7,125 | 6,677 | 11,304 | 9,087 | 13,820 | 13,820 |
| 5462 | TRAVEL EXPENSE | 2,350 | 3,233 | 10,494 | 3,377 | 800 | 4,000 |
| 5472 | EMPLOYEE RECOG/AWARDS | 2,232 | 666 | 216 | 620 | 500 | 1,500 |
| 5481 | COMMUNITY EDUCATION | - | - | 308 | 2,324 | 2,000 | 2,500 |
| 5500 | SUBSCRIPTIONS | 1,588 | 1,588 | 1,440 | - | 1,768 | 2,000 |
| 5505 | MEMBERSHIP DUES | - | 150 | - | | | |
| 5571 | RETREAT EXPENSE | - | - | - | | | |
| **Total Materials and Services** | | **178,178** | **228,102** | **279,039** | **239,811** | **437,183** | **573,916** |
| | | | | | | | |
| **Other** | | | | | | | |
| 5850 | DEBT SERVICE | - | - | - | 363 | 6,732 | 7,000 |
| **Total Other** | | **-** | **-** | **-** | **363** | **6,732** | **7,000** |
| | | | | | | | |
| **Total Operations** | | **9,866,413** | **10,847,661** | **10,752,325** | **11,171,216** | **12,928,475** | **14,243,907** |

**INFORMATION TECHNOLOGY**

| Object | Account Name | FY21 Actuals | FY22 Actuals | FY23 Actuals | FY24 Actuals | FY25 Budget | FY26 Budget |
|---|---|---|---|---|---|---|---|
| **Personnel Services** | | | | | | | |
| 5001 | ADMIN-SALARIES & WAGES | 296,282 | 387,202 | 412,877 | 473,868 | 581,571 | 767,854 |
| 5015 | VACATION PAYOUT | 2,305 | 13,875 | 3,027 | 36,543 | 31,000 | - |
| 5120 | OVERTIME PAY | 8,846 | 11,473 | 21,080 | 22,760 | 24,000 | 24,000 |
| 5121 | COMP TIME | - | - | - | - | 2,500 | 2,500 |
| 5130 | CELL PHONE ALLOWANCE | - | - | - | 2,040 | 3,000 | 3,600 |
| 5201 | PERS CONTRIBUTION | 75,823 | 103,794 | 119,946 | 141,945 | 179,780 | 215,448 |
| 5203 | FICA/MEDICARE | 22,861 | 29,242 | 32,478 | 38,814 | 48,797 | 60,645 |
| 5204 | OREGON PAID LEAVE TAX | - | - | 936 | 1,976 | 2,568 | 3,192 |
| 5206 | WORKERS COMP | 1,101 | 1,923 | 1,466 | 743 | 2,568 | 3,192 |
| 5207 | TRIMET TAX | 1,626 | 2,268 | 2,656 | 3,353 | 3,852 | 5,586 |
| 5210 | HEALTH INSURANCES | 77,093 | 100,033 | 97,991 | 100,873 | 154,097 | 183,529 |
| 5230 | DEFERRED COMPENSATION MATCH | 2,117 | 2,135 | 2,476 | 3,371 | 6,421 | 7,980 |
| 5240 | LIFE/DISABILITY/VEBA | 2,333 | 3,199 | 3,245 | 3,359 | 5,137 | 7,182 |
| **Total Personnel Services** | | **490,387** | **655,144** | **698,178** | **829,646** | **1,045,292** | **1,284,706** |
| | | | | | | | |
| **Materials and Services** | | | | | | | |
| 5300 | OFFICE SUPPLIES | 1,271 | 1,457 | 1,167 | 6,158 | - | |
| 5303 | UNIFORMS | 172 | 2,000 | 137 | - | 2,875 | 3,200 |
| 5323 | FOOD/REFRESHMENTS | - | 24 | 1,689 | 1,772 | 100 | 150 |
| 5330 | NONCAPITAL FURNITURE & EQUIP | - | 569 | 220 | 9 | 5,000 | 5,000 |
| 5335 | COMPUTER HARDWARE & SUPPLIES | 30,268 | 46,479 | 5,389 | 3,180 | 19,500 | 18,900 |
| 5336 | MAJCS CAD Technology | 209,563 | 225,382 | 52,769 | 13,575 | - | - |
| 5340 | SOFTWARE UPGRADES | 3,411 | 9,485 | 26,872 | - | - | - |
| 5367 | LEASED/RENTED EQUIPMENT | 17,430 | - | - | 52,687 | - | - |
| 5368 | MAINTENANCE AGREEMENTS | 245,353 | 124,714 | 143,581 | - | 310,837 | 289,881 |
| 5413 | CONTRACTED SERVICES | - | - | - | 114,980 | - | 126,415 |
| 5414 | PROFESSIONAL SVC CONTRACTS | 190,926 | 173,058 | 112,225 | 111,985 | 148,000 | 3,000 |
| 5431 | ADMIN. TELEPHONE | 966 | 977 | 1,000 | 5,925 | 3,000 | - |
| 5461 | TRAINING | 1,503 | 1,740 | 2,040 | - | 5,700 | 9,300 |
| 5462 | TRAVEL EXPENSE | - | (441) | 141 | - | 13,150 | 9,500 |
| 5472 | EMPLOYEE RECOGNITION/AWARDS | - | - | - | 416 | 300 | 400 |
| 5500 | SUBSCRIPTIONS | 882 | 6,535 | 841 | 29 | 106,700 | 149,559 |
| 5505 | MEMBERSHIP DUES | - | 149 | 50 | 12,127 | 120 | 120 |
| 5515 | FEES & SVC CHARGES | - | - | - | - | - | - |
| **Total Materials and Services** | | **701,745** | **592,128** | **348,121** | **322,843** | **615,282** | **615,425** |
| | | | | | | | |
| **Capital Outlay** | | | | | | | |
| 5660 | COMPUTER EQUIPMENT | 1,107,389 | 305,024 | 118,710 | 67,186 | 530,000 | 566,000 |
| **Total Capital Outlay** | | **1,107,389** | **305,024** | **118,710** | **67,186** | **530,000** | **566,000** |
| | | | | | | | |
| **Total Information Technology** | | **2,299,521** | **1,552,296** | **1,165,009** | **1,219,674** | **2,190,574** | **2,466,131** |

**PDCC**

| Object | Account Name | FY21 Actuals | FY22 Actuals | FY23 Actuals | FY24 Actuals | FY25 Budget | FY26 Budget |
|---|---|---|---|---|---|---|---|
| **Materials and Services** | | | | | | | |
| 5335 | COMPUTER HARDWARE & SUPPLIES | - | - | - | 169 | 2,595 | 3,435 |
| 5340 | SOFTWARE UPGRADES | - | - | - | - | 13,842 | |
| 5368 | MAINTENANCE AGREEMENTS | - | - | 18,660 | 20,888 | 26,296 | 28,771 |
| 5410 | LEGAL SERVICES | - | - | - | 670 | 494 | 494 |
| 5414 | PROFESSIONAL SVC CONTRACTS | - | - | 12,726 | 15,979 | 24,413 | 45,795 |
| 5430 | TELEPHONE | - | - | 624 | 5,624 | 820 | 8,150 |
| 5572 | ADVERTISING/PUBLIC NOTICES | - | - | - | - | - | 240 |
| **Total Materials and Services** | | **-** | **-** | **32,010** | **43,330** | **68,460** | **86,885** |
| **Total PDCC** | | **-** | **-** | **32,010** | **43,330** | **68,460** | **86,885** |

**MAJCS**

| Object | Account Name | FY21 Actuals | FY22 Actuals | FY23 Actuals | FY24 Actuals | FY25 Budget | FY26 Budget |
|---|---|---|---|---|---|---|---|
| **Materials and Services** | | | | | | | |
| 5301 | RADIO SUPPLIES | - | - | 137 | - | - | |
| 5335 | COMPUTER HARDWARE & SUPPLIES | - | - | - | - | 56,170 | 23,500 |
| 5336 | MAJCS CAT TECHNOLOGY | - | - | 165,675 | 329,315 | 65,954 | 104,300 |
| 5340 | SOFTWARE UPGRADES | - | - | 268,746 | - | - | |
| 5368 | MAINTENANCE AGREEMENTS | - | - | 7,385 | 8,453 | 324,847 | 361,900 |
| 5414 | PROFESSIONAL SVC CONTRACTS | - | - | 26,298 | 36,181 | 86,720 | 116,850 |
| 5430 | TELEPHONE | - | - | 1,391 | 11,828 | 1,000 | 1,500 |
| **Total Materials and Services** | | **-** | **-** | **469,495** | **385,777** | **534,691** | **608,050** |
| | | | | | | | |
| **Total MAJCS** | | **-** | **-** | **469,495** | **385,777** | **534,691** | **608,050** |

**RADIO SERVICES**

| Object | Account Name | FY21 Actuals | FY22 Actuals | FY23 Actuals | FY24 Actuals | FY25 Budget | FY26 Budget |
|---|---|---|---|---|---|---|---|
| **Personnel Services** | | | | | | | |
| 5001 | ADMIN-SALARIES & WAGES | 824,311 | 790,103 | 829,663 | 928,730 | 1,024,823 | 1,150,360 |
| 5015 | VACATION PAYOUT | 11,976 | 3,510 | 8,750 | 54,815 | 47,000 | |
| 5120 | OVERTIME PAY | 37,432 | 39,774 | 34,070 | 58,079 | 37,000 | 70,000 |
| 5130 | CELL PHONE ALLOWANCE | - | - | 7,760 | 10,157 | 8,000 | 12,000 |
| 5121 | COMP TIME | 10,971 | 6,403 | | 5,160 | 5,000 | 3,500 |
| 5201 | PERS CONTRIBUTION | 228,576 | 237,637 | 239,907 | 283,495 | 302,892 | 352,220 |
| 5203 | FICA/MEDICARE | 65,197 | 63,363 | 66,334 | 79,772 | 85,259 | 92,690 |
| 5204 | OREGON PAID LEAVE TAX | - | - | 1,950 | 4,099 | 4,936 | 4,943 |
| 5206 | WORKERS COMP | 18,982 | 41,662 | 25,212 | 13,089 | 30,289 | 34,604 |
| 5207 | TRIMET TAX | 6,258 | 6,241 | 6,723 | 8,468 | 8,301 | 9,887 |
| 5210 | HEALTH INSURANCES | 167,107 | 164,586 | 170,759 | 183,291 | 200,806 | 221,219 |
| 5230 | DEFERRED COMPENSATION MATCH | 7,731 | 8,179 | 8,172 | 9,531 | 11,218 | 12,359 |
| 5240 | LIFE/DISABILITY/VEBA | 6,606 | 7,317 | 6,748 | 7,704 | 10,096 | 12,359 |
| **Total Personnel Services** | | **1,385,147** | **1,368,775** | **1,406,048** | **1,646,391** | **1,775,621** | **1,976,140** |
| | | | | | | | |
| **Materials and Services** | | | | | | | |
| 5300 | OFFICE SUPPLIES | 1,586 | 1,059 | 2,670 | 30,966 | 10,000 | 10,500 |
| 5301 | RADIO SUPPLIES | 22,099 | 13,361 | 16,472 | - | - | - |
| 5303 | UNIFORMS | 2,942 | 4,400 | 3,658 | 4,229 | 5,550 | 5,550 |
| 5323 | FOOD/REFRESHMENTS | 105 | 239 | 1,045 | 2,080 | 800 | 1,000 |
| 5330 | NONCAPITAL FURNITURE & EQUIP | 3,744 | - | 4,722 | 29,274 | 6,000 | 6,500 |
| 5340 | SOFTWARE UPGRADES | - | 344 | - | - | - | - |
| 5350 | FUEL | 9,062 | 15,433 | 17,101 | 21,850 | 18,000 | 18,500 |
| 5360 | RADIO INFRASTRUCTURE MATERIALS | 36,770 | 41,340 | 57,877 | 79,645 | 62,000 | 45,000 |
| 5363 | M & R VEHICLES | 10,384 | 13,510 | 31,115 | 32,959 | 12,000 | 15,000 |
| 5368 | MAINTENANCE AGREEMENTS | 101,494 | (2,372) | | - | 147,000 | 233,500 |
| 5414 | PROFESSIONAL SVC | - | 2,060 | 28,555 | 79,235 | 73,000 | 99,803 |
| 5430 | TELEPHONE | 1,735 | 3,741 | 7,575 | 14,795 | 4,000 | 4,500 |
| 5431 | ADMIN. TELEPHONE | 4,800 | 4,560 | 3,651 | 2,498 | 2,520 | 3,000 |
| 5461 | TRAINING | - | 200 | 4,885 | - | 10,250 | 3,400 |
| 5462 | TRAVEL EXPENSE | - | 1,509 | 1,633 | 1,322 | 3,800 | 16,700 |
| 5472 | EMPLOYEE RECOGNITION/AWARDS | - | 13 | 3,170 | 3,321 | 500 | 500 |
| 5500 | SUBSCRIPTIONS | 149 | 629 | 26 | 200 | 21,600 | 21,997 |
| 5505 | MEMBERSHIP DUES | 220 | - | 330 | 320 | 590 | 762 |
| 5510 | SHIPPING & POSTAGE | 643 | 3,219 | 50 | - | 3,000 | 3,500 |
| 5515 | FEES & SVC CHARGES | - | - | 3,941 | 4,320 | - | - |
| 5572 | ADVERTISING/PUBLIC NOTICES | 2,043 | 2,222 | | | 320 | 320 |
| **Total Materials and Services** | | **197,776** | **105,467** | **188,476** | **307,014** | **380,930** | **490,032** |
| | | | | | | | |
| **Capital Outlay** | | | | | | | |
| 5610 | BUILDING IMPROVEMENTS | - | - | - | 10,600 | 382,500 | 5,000 |
| 5615 | VEHICLES | - | 38,460 | 73,247 | | 44,000 | - |
| 5630 | OFFICE FURNITURE AND EQUIPMENT | - | - | - | | 5,000 | 5,000 |
| 5645 | SHOP EQUIPMENT | 65,313 | - | - | | 19,600 | 15,500 |
| 5650 | COMMUNICATIONS EQUIPMENT | - | - | - | - | - | 120,000 |
| **Total Capital Outlay** | | **65,313** | **38,460** | **73,247** | **10,600** | **451,100** | **145,500** |
| | | | | | | | |
| **Total Radio Services** | | **1,648,236** | **1,512,702** | **1,667,771** | **1,964,005** | **2,607,651** | **2,611,672** |

**FACILITIES**

| Object | Account Name | FY21 Actuals | FY22 Actuals | FY23 Actuals | FY24 Actuals | FY25 Budget | FY26 Budget |
|---|---|---|---|---|---|---|---|
| **Personnel Services** | | | | | | | |
| 5001 | ADMIN-SALARIES & WAGES | - | - | - | - | 216,562 | 263,361 |
| 5015 | VACATION PAYOUT | - | - | - | - | - | |
| 5120 | OVERTIME PAY | - | - | - | - | 8,000 | 8,000 |
| 5130 | CELL PHONE ALLOWANCE | - | - | - | - | 2,000 | 2,000 |
| 5121 | COMP TIME | - | - | - | - | 1,000 | 500 |
| 5201 | PERS CONTRIBUTION | - | - | - | - | 61,442 | 79,420 |
| 5203 | FICA/MEDICARE | - | - | - | - | 17,295 | 20,813 |
| 5204 | OREGON PAID LEAVE TAX | - | - | - | - | 1,001 | 1,095 |
| 5206 | WORKERS COMP | - | - | - | - | 6,144 | 5,477 |
| 5207 | TRIMET TAX | - | - | - | - | 1,684 | 2,191 |
| 5210 | HEALTH INSURANCES | - | - | - | - | 40,734 | 49,295 |
| 5230 | DEFERRED COMPENSATION MATCH | - | - | - | - | 2,276 | 2,739 |
| 5240 | LIFE/DISABILITY/VEBA | - | - | - | - | 2,048 | 2,739 |
| **Total Personnel Services** | | **-** | **-** | **-** | **-** | **360,186** | **437,630** |
| | | | | | | | |
| **Materials and Services** | | | | | | | |
| 5300 | OFFICE SUPPLIES | 15,666 | 2,591 | 4,853 | 11,163 | 3,500 | 4,500 |
| 5330 | NONCAPITAL FURNITURE & EQUIP | 70 | 282 | 2,541 | 44 | 5,000 | 5,000 |
| 5332 | OFFSITE STORAGE | - | - | - | 6,739 | 15,000 | 15,000 |
| 5350 | FUEL | 22,475 | 18,264 | 24,365 | 12,868 | 23,350 | 29,000 |
| 5361 | M & R BUILDING | 60,395 | 84,780 | 539,199 | 2,112 | 137,000 | 500 |
| 5362 | M & R TOWER SITE FACILITIES | 54,536 | 163,744 | 155,494 | 332,396 | 118,700 | 196,480 |
| 5368 | MAINTENANCE AGREEMENTS | 340 | 6,275 | - | 195,289 | 230,500 | 378,250 |
| 5413 | CONTRACTED SERVICES | 13,098 | 9,591 | 6,182 | 3,157 | 2,500 | 250,125 |
| 5416 | BUILDING MAINTENANCE | 40,176 | 47,552 | 67,383 | 6,426 | 22,000 | 6,000 |
| 5432 | HEAT/ENERGY | 1,489 | 5,001 | 8,712 | - | 9,600 | 10,080 |
| 5433 | ELECTRICITY | 170,671 | 199,973 | 201,985 | 5,773 | 276,000 | 289,800 |
| 5434 | WATER/SEWER | 10,220 | 11,478 | 15,313 | 183,895 | 36,600 | 38,430 |
| 5436 | GARBAGE | 2,836 | 2,949 | 5,987 | 40,119 | 38,000 | 38,000 |
| 5445 | RENT FOR SITE LEASES | 99,632 | 125,843 | | 3,546 | - | - |
| 5500 | SUBSCRIPTIONS | - | - | - | 179 | - | - |
| **Total Materials and Services** | | **491,604** | **678,323** | **1,032,014** | **803,707** | **917,750** | **1,261,165** |
| | | | | | | | |
| **Capital Outlay** | | | | | | | |
| 5610 | BUILDING IMPROVEMENTS | - | - | 37,631 | 175,217 | 161,000 | 303,700 |
| 5615 | VEHICLES | - | - | - | 38,799 | 133,000 | - |
| 5630 | OFFICE FURNITURE & EQUIPMENT | - | 230,330 | - | 4,246 | 10,000 | 10,000 |
| 5640 | BUILDING EQUIPMENT | - | - | - | - | 10,000 | 166,200 |
| 5645 | SHOP EQUIPMENT | - | - | - | 24,700 | 349,000 | 42,000 |
| 5650 | COMMUNICATIONS EQUIPMENT | - | 31,546 | 32,595 | 98,784 | - | - |
| **Total Capital Outlay** | | **-** | **261,876** | **70,226** | **341,746** | **663,000** | **521,900** |
| | | | | | | | |
| 5850 | DEBT SERVICE | - | - | 104,973 | 132,754 | 119,325 | 121,495 |
| **Total Other** | | **-** | **-** | **104,973** | **132,754** | **119,325** | **121,495** |
| | | | | | | | |
| **Total Facilities** | | **491,604** | **940,199** | **1,207,213** | **1,278,207** | **2,060,261** | **2,342,190** |

## Capital Projects Fund

| | Actual FY24 | FY25 Adopted Budget | FY25 Estimated to June 30 | Proposed Budget FY26 |
|---|---|---|---|---|
| RESOURCES | | | | |
| Beginning Working Capital | 706,022 | 1,007,600 | 938,610 | 2,545,523 |
| Revenues | | | | |
| Interest Income | 37,525 | - | 31,913 | - |
| Wash. Co. Bond Distribution | 2,807,447 | - | - | - |
| Transfers In | - | 1,575,000 | 1,575,000 | 1,100,000 |
| Total Revenues | 2,844,972 | 1,575,000 | 1,606,913 | 1,100,000 |
| TOTAL RESOURCES | 3,550,994 | 2,582,600 | 2,545,523 | 3,645,523 |
| | | | | |
| REQUIREMENTS | | | | |
| Capital Outlay | 2,612,384 | - | - | - |
| Contingency | - | 1,000,000 | - | 1,000,000 |
| TOTAL REQUIREMENTS | 2,612,384 | 1,000,000 | - | 1,000,000 |
| | | | | |
| Fund Balance (UEFB) | - | 1,582,600 | - | 2,645,523 |
| Fiscal Year End Fund Balance | 938,610 | - | 2,545,523 | - |
| TOTAL BUDGET | 3,550,994 | 2,582,600 | 2,545,523 | 3,645,523 |

**CAPITAL PROJECTS FUND REVENUE**

| Object | Account Name | FY21 Actuals | FY22 Actuals | FY23 Actuals | FY24 Actuals | FY25 Budget | FY26 Budget |
|---|---|---|---|---|---|---|---|
| 4050 | INTEREST INCOME | 5,881 | 5,843 | 32,870 | 37,525 | - | - |
| 4200 | Intergovt'l Contracts | - | - | - | - | - | - |
| 4300 | Wash. Co. 2016 Bond Revenue | 6,693,335 | 5,946,913 | 2,527,761 | 2,807,447 | - | - |
| 4600 | Transfer In | - | - | - | | 1,575,000 | 1,100,000 |
| **Total Revenue** | | **6,699,216** | **5,952,756** | **2,560,631** | **2,844,972** | **1,575,000** | **1,100,000** |

**CAPITAL PROJECTS FUND EXPENSES**

| Object | Account Name | FY21 Actuals | FY22 Actuals | FY23 Actuals | FY24 Actuals | FY25 Budget | FY26 Budget |
|---|---|---|---|---|---|---|---|
| **Capital Outlay** | | | | | | | |
| 56XX | CAPITAL FURNITURE | - | 9,602 | 12,512 | - | - | - |
| 5640 | BUILDING EQUIPMENT | - | - | - | - | - | - |
| 5700 | CAPITAL OUTLAY | 6,324,635 | 6,056,187 | 2,843,736 | 2,612,384 | - | - |
| **Total Expense** | | **6,324,635** | **6,065,789** | **2,856,248** | **2,612,384** | **-** | **-** |