

**Washington County Consolidated
Communications Agency**
Budgeted Line Items
Fiscal Year 2021-22



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June 18, 2021



Washington County Consolidated Communications Agency

RESOLUTION 21-02

RESOLUTION TO ADOPT THE FISCAL YEAR 2021-2022 BUDGET

WHEREAS, the Fiscal Year 2021-22 Budget has been reviewed and approved by the Agency’s Budget committee and revised and recommended by the Agency’s Chief Executive Officers Board for adoption, and

WHEREAS, a Public Hearing on the approved budget was held before the Board of Commissioners on this date 17 June 2021,

THEREFORE BE IT RESOLVED that the Board of Commissioners hereby adopts the budget for the fiscal year ending June 30, 2022 in the total amount of \$20,640,149 in expenditure authority for the Agency’s General Fund and \$12,000,000 in expenditure authority for the Agency’s Capital Projects Fund, and authorizes the appropriates as follows:

| | |
|------------------------------|---------------|
| General Fund | |
| Personnel Services | \$ 15,610,801 |
| Materials and Services | 3,670,348 |
| Capital Outlay | 1,359,000 |
| Contingency | 3,465,533 |
| Total Appropriations | 24,105,682 |
| Unappr. Ending Fund Balance | 307,429 |
| Budget | \$ 24,413,111 |
| | |
| Capital Projects Fund | |
| Capital Outlay | \$ 12,000,000 |
| Contingency | 1,000,000 |
| Total Appropriations | 13,000,000 |
| Unappr. Ending Fund Balance | 170,065 |
| Budget | \$ 13,170,065 |

APPROVED AND ADOPTED this 17th day of June, 2021.



 Chair, Board of Commissioners

General Fund

| | Actual FY20 | FY21 Adopted Budget | FY21 Amended Budget | FY21 Estimated to June 30 | Approved Budget FY22 |
|------------------------------|----------------|---------------------------|---------------------------|---------------------------------|----------------------------|
| RESOURCES | | | | | |
| Beginning Working Capital | 6,065,392 | 7,922,756 | 7,922,756 | 7,691,881 | 7,260,649 |
| Revenues | | | | | |
| 9-1-1 Telephone Tax | 3,364,648 | 3,600,000 | 3,600,000 | 4,307,186 | 5,200,000 |
| Interest Income | 144,831 | 100,000 | 100,000 | 57,672 | 50,000 |
| Member & Associate User Fees | 10,678,512 | 10,384,550 | 10,384,550 | 10,375,000 | 10,701,023 |
| C800 Contract Revenue | 889,024 | 785,217 | 785,217 | 758,219 | 888,651 |
| Non-member Contract Revenue | 240,825 | 121,442 | 121,442 | 157,096 | 134,546 |
| Contract Svcs. & Maintenance | 16,840 | 13,000 | 13,000 | 27,602 | 23,000 |
| Rental Revenue | 143,544 | 93,863 | 93,863 | 130,544 | 105,242 |
| Miscellaneous | 101,009 | 100,000 | 100,000 | 159,973 | 50,000 |
| Intergovt. Contract Revenue | | 784,324 | 784,324 | | |
| Total Revenues | 15,579,233 | 15,982,396 | 15,982,396 | 15,973,292 | 17,152,462 |
| TOTAL RESOURCES | 21,644,625 | 23,905,152 | 23,905,152 | 23,665,173 | 24,413,111 |
| REQUIREMENTS | | | | | |
| Personnel Services | 12,267,738 | 14,516,046 | 13,516,046 | 12,701,422 | 15,610,801 |
| Materials & Services | 1,594,395 | 4,360,532 | 3,760,532 | 2,591,136 | 3,670,348 |
| Capital Outlay | 90,611 | 533,000 | 2,133,000 | 1,111,966 | 1,359,000 |
| Contingency | | 2,329,149 | 2,329,149 | | 3,465,533 |
| TOTAL REQUIREMENTS | 13,952,744 | 21,738,727 | 21,738,727 | 16,404,524 | 24,105,682 |
| Fund Balance (UEFB) | | 2,166,425 | 2,166,425 | | 307,429 |
| Fiscal Year End Fund Balance | 7,691,881 | | | 7,260,649 | |
| TOTAL BUDGET | 21,644,625 | 23,905,152 | 23,905,152 | 23,665,173 | 24,413,111 |

GENERAL FUND REVENUE

| <u>Object</u> | <u>Account Name</u> | <u>FY18 Actuals</u> | <u>FY19 Actuals</u> | <u>FY20 Actuals</u> | <u>FY21 Budget</u> | <u>FY22 Budget</u> |
|----------------------|----------------------------------|--------------------------------|--------------------------------|--------------------------------|-------------------------------|-------------------------------|
| 4011 | 911 TELEPHONE TAX | 2,995,198 | 3,092,690 | 3,691,750 | 3,600,000 | 5,200,000 |
| 4050 | INTEREST INCOME | 82,985 | 148,726 | 144,831 | 100,000 | 50,000 |
| 4200 | MEMBER & ASSOCIATE USER FEES | 10,031,653 | 10,216,618 | 10,678,512 | 10,384,550 | 10,701,023 |
| 4201 | C 800 CONTRACT REVENUE | 695,404 | 746,600 | 889,024 | 785,217 | 888,651 |
| 4203 | NON-MEMBER CONTRACT REVENUE | 233,323 | 259,183 | 240,825 | 121,442 | 134,546 |
| 4205 | MAINTENANCE - MEMBERS | 32,773 | 8,203 | 8,966 | 8,000 | 7,000 |
| 4206 | MAINTENANCE - C 800 | 10,626 | 4,298 | 3,282 | - | 8,000 |
| 4206 | Maintenance - C800 | - | - | - | - | - |
| 4207 | MAINTENANCE - NON-MEMBERS | 11,833 | 4,594 | 4,592 | 5,000 | 8,000 |
| 4304 | TOWER SITE RENT REVENUE | 134,418 | 109,490 | 143,544 | 93,863 | 105,242 |
| 4450 | MISCELLANEOUS | 199,820 | 96,082 | 108,304 | 100,000 | 50,000 |
| 4455 | WCCCA Partner Pass-Thru Billings | (0) | (2,286) | (7,295) | 784,324 | - |
| Total Revenue | | 14,428,034 | 14,684,197 | 15,906,335 | 15,982,396 | 17,152,462 |

GENERAL FUND EXPENDITURES

| <u>Object</u> | <u>Account Name</u> | <u>FY18</u> <u>Actuals</u> | <u>FY19</u> <u>Actuals</u> | <u>FY20</u> <u>Actuals</u> | <u>FY21</u> <u>Budget</u> | <u>FY22</u> <u>Budget</u> |
|---------------------------------|--------------------------------|-------------------------------|-------------------------------|-------------------------------|------------------------------|------------------------------|
| Personnel Services | | | | | | |
| 5001 | ADMIN-SALARIES & WAGES | 2,673,368 | 2,629,488 | 2,605,225 | 3,272,901 | 3,643,471 |
| 5002 | UNION-SALARIES & WAGES | 4,084,075 | 4,148,246 | 4,241,336 | 5,122,938 | 5,156,148 |
| 5015 | VACATION PAYOUT | 115,435 | 59,014 | 72,878 | 10,000 | - |
| 5120 | OVERTIME PAY | 526,261 | 574,645 | 789,724 | 603,300 | 785,128 |
| 5121 | COMP TIME | 66,415 | 104,912 | 95,374 | 8,700 | 117,500 |
| 5201 | PERS CONTRIBUTION | 1,633,028 | 1,702,012 | 2,021,462 | 2,406,648 | 2,568,150 |
| 5203 | FICA/MEDICARE | 555,664 | 558,522 | 579,923 | 671,705 | 729,246 |
| 5206 | WORKERS COMP | 43,254 | 29,806 | 27,522 | 79,374 | 144,250 |
| 5207 | TRIMET TAX | 41,122 | 42,013 | 44,582 | 54,385 | 58,533 |
| 5210 | HEALTH INSURANCES | 1,695,698 | 1,437,663 | 1,636,426 | 2,103,383 | 2,220,182 |
| 5230 | DEFERRED COMPENSATION MATCH | 63,679 | 66,726 | 71,076 | 85,904 | 93,808 |
| 5240 | LIFE/DISABILITY/VEBA | 40,229 | 68,068 | 70,963 | 87,208 | 81,904 |
| 5250 | State Unemployment | - | - | - | - | - |
| 5250 | UNEMPLOYMENT INSURANCE | 10,508 | 182 | 1,420 | - | 10,081 |
| 5295 | VEHICLE ALLOWANCE | 12,000 | 10,100 | 9,829 | 9,600 | 2,400 |
| Total Personnel Services | | 11,560,737 | 11,431,395 | 12,267,740 | 14,516,047 | 15,610,801 |
| Materials and Services | | | | | | |
| 5300 | OFFICE SUPPLIES | 23,420 | 19,015 | 21,429 | 22,480 | 32,860 |
| 5301 | RADIO SUPPLIES | 11,595 | 11,411 | 14,508 | 12,500 | 12,000 |
| 5302 | TRAINING SUPPLIES | - | 1,249 | 2,997 | - | - |
| 5303 | UNIFORMS | 25,383 | 25,383 | 25,429 | 29,000 | 34,800 |
| 5310 | BACKGROUND INVESTIGATIONS | 840 | 633 | 178 | 1,350 | 1,350 |
| 5313 | EMPLOYMENT TESTING | 8,702 | 9,258 | 10,512 | 10,000 | 10,000 |
| 5315 | TUITION REIMBURSEMENT | 1,000 | 1,000 | - | 1,000 | 1,000 |
| 5323 | FOOD/REFRESHMENTS | 4,616 | 1,444 | 3,622 | 5,861 | 4,895 |
| 5330 | NONCAPITAL FURNITURE & EQUIP | 15,539 | 39,412 | 10,744 | 37,650 | 38,450 |
| 5332 | OFFSITE STORAGE | - | 6,180 | 7,170 | 8,640 | 10,370 |
| 5335 | COMPUTER HARDWARE & SUPPLIES | - | 20,490 | 37,580 | 15,500 | 33,250 |
| 5336 | MAJCS CAD Technology | - | 5,627 | 35,533 | 1,241,166 | 502,324 |
| 5340 | SOFTWARE UPGRADES | 642 | 34,611 | 1,194 | 4,400 | 5,600 |
| 5350 | FUEL | 23,577 | 17,664 | 22,070 | 24,250 | 24,700 |
| 5360 | RADIO INFRASTRUCTURE MATERIALS | 27,455 | 61,475 | 39,781 | 68,850 | 69,000 |
| 5361 | M & R BUILDING | 80,212 | 31,018 | 45,302 | 776,300 | 840,800 |
| 5362 | M & R TOWER SITE FACILITIES | 14,832 | 47,833 | 16,527 | 12,800 | 12,700 |
| 5363 | M & R VEHICLES | 6,328 | 11,344 | 7,359 | 9,600 | 8,600 |
| 5364 | M & R COMMUNICATIONS | 2,115 | 1,676 | 2,353 | 5,000 | 2,500 |
| 5367 | LEASED/RENTED EQUIPMENT | 21,120 | 25,202 | 24,637 | 28,173 | 9,500 |
| 5368 | MAINTENANCE AGREEMENTS | 722,860 | 299,623 | 478,796 | 303,435 | 591,979 |

GENERAL FUND EXPENDITURES

| <u>Object</u> | <u>Account Name</u> | <u>FY18 Actuals</u> | <u>FY19 Actuals</u> | <u>FY20 Actuals</u> | <u>FY21 Budget</u> | <u>FY22 Budget</u> |
|-------------------------------------|------------------------------|-------------------------|-------------------------|-------------------------|------------------------|------------------------|
| Materials and Services | | | | | | |
| 5400 | INSURANCE | 84,050 | 92,391 | 95,053 | 110,000 | 140,000 |
| 5410 | LEGAL SERVICES | 55,883 | 62,359 | 80,459 | 65,000 | 120,000 |
| 5412 | AUDIT FEES | 27,775 | 20,391 | 46,828 | 32,000 | 32,000 |
| 5413 | CONTRACTED SERVICES | 175,031 | 76,475 | 70,238 | 239,200 | 114,800 |
| 5414 | PROFESSIONAL SVC CONTRACTS | - | 54,984 | 51,232 | 567,270 | 318,841 |
| 5416 | BUILDING MAINTENANCE | 41,104 | 41,902 | 35,094 | 45,000 | 25,000 |
| 5430 | TELEPHONE | 91,977 | 88,452 | 83,907 | 110,603 | 138,047 |
| 5431 | ADMIN. TELEPHONE | 13,585 | 13,200 | 13,195 | 13,110 | 16,060 |
| 5432 | HEAT/ENERGY | 4,327 | 4,148 | 4,389 | 5,000 | 5,000 |
| 5433 | ELECTRICITY | 130,819 | 133,641 | 139,734 | 228,000 | 239,000 |
| 5434 | WATER/SEWER | 11,468 | 13,403 | 9,452 | 24,000 | 23,000 |
| 5436 | GARBAGE | 2,450 | 2,842 | 2,787 | 4,600 | 2,900 |
| 5445 | RENT FOR SITE LEASES | 68,169 | 64,428 | 89,566 | 93,863 | 95,000 |
| 5461 | TRAINING | 16,555 | 19,295 | 12,471 | 30,523 | 32,916 |
| 5462 | TRAVEL EXPENSE | 32,941 | 36,549 | 13,516 | 51,111 | 51,230 |
| 5472 | EMPLOYEE RECOGNITION/AWARDS | 11,736 | 8,427 | 11,103 | 13,000 | 14,000 |
| 5481 | COMMUNITY EDUCATION | 1,870 | 1,501 | 1,418 | 3,500 | 3,000 |
| 5500 | SUBSCRIPTIONS | 14,041 | 15,744 | 6,942 | 19,500 | 28,000 |
| 5505 | MEMBERSHIP DUES | - | - | 3,897 | 9,623 | 10,641 |
| 5510 | SHIPPING & POSTAGE | - | 2,070 | 1,633 | 2,300 | 2,500 |
| 5515 | FEES & SVC CHARGES | - | 5,624 | 5,191 | 6,100 | 6,500 |
| 5569 | Bad Debt Expense | - | - | 945 | - | 1,000 |
| 5570 | MISC BUSINESS EXPENSE | - | - | - | 5,300 | - |
| 5570 | MISC BUSINESS EXPENSE | 3,805 | 365 | 5,000 | - | - |
| 5571 | RETREAT EXPENSE | 175 | 216 | 233 | 1,000 | - |
| 5572 | ADVERTISING/PUBLIC NOTICES | 2,900 | 2,444 | 2,391 | 4,235 | 4,235 |
| Total Materials and Services | | 1,780,898 | 1,432,396 | 1,594,395 | 4,301,793 | 3,670,348 |
| 5615 | VEHICLES | - | 31,954 | 77,058 | - | - |
| 5630 | OFFICE FURNITURE & EQUIPMENT | - | 80,521 | - | 63,500 | - |
| 5650 | COMMUNICATIONS EQUIPMENT | - | - | - | - | - |
| 5660 | COMPUTER EQUIPMENT | 245,784 | 59,830 | 13,553 | - | - |
| 5700 | Capital Outlay | - | - | - | 533,000 | 1,359,000 |
| 5800 | TRANSFERS OUT TO OTHER FUNDS | 150,000 | 150,000 | - | - | - |
| Total Materials and Services | | 395,784 | 322,304 | 90,611 | 596,500 | 1,359,000 |
| Total General Fund | | 13,737,419 | 13,186,095 | 13,952,746 | 19,414,340 | 20,640,149 |

ADMINISTRATION

| Object | Account Name | FY18 Actuals | FY19 Actuals | FY20 Actuals | FY21 Budget | FY22 Budget |
|---------------------------------|------------------------------|-------------------------|-------------------------|-------------------------|------------------------|------------------------|
| Personnel Services | | | | | | |
| 5001 | ADMIN-SALARIES & WAGES | 510,642 | 525,734 | 533,867 | 822,305 | 830,110 |
| 5015 | VACATION PAYOUT | 9,979 | | 8,126 | | |
| 5120 | OVERTIME PAY | 250 | | | 2,000 | 2,000 |
| 5121 | COMP TIME | 2,032 | 1,295 | 3,344 | 1,200 | 8,000 |
| 5201 | PERS CONTRIBUTION | 125,211 | 131,585 | 151,946 | 243,524 | 235,231 |
| 5203 | FICA/MEDICARE | 38,370 | 38,250 | 38,972 | 60,592 | 62,168 |
| 5206 | WORKERS COMP | 1,514 | 1,063 | 700 | 2,807 | 2,940 |
| 5207 | TRIMET TAX | 2,201 | 2,792 | 2,872 | 4,375 | 4,453 |
| 5210 | HEALTH INSURANCES | 71,241 | 57,641 | 77,371 | 115,571 | 134,418 |
| 5230 | DEFERRED COMPENSATION MATCH | 5,495 | 6,567 | 7,492 | 13,208 | 13,442 |
| 5240 | LIFE/DISABILITY/VEBA | 2,356 | 4,139 | 4,355 | 7,264 | 7,141 |
| 5250 | UNEMPLOYMENT INSURANCE | 10,508 | 182 | 1,420 | | 10,081 |
| 5295 | VEHICLE ALLOWANCE | 7,200 | 7,200 | 7,359 | 7,200 | |
| Total Personnel Services | | 786,999 | 776,448 | 837,824 | 1,280,046 | 1,309,983 |
| Materials and Services | | | | | | |
| 5300 | OFFICE SUPPLIES | 10,319 | 8,425 | 5,375 | 10,000 | 10,000 |
| 5303 | UNIFORMS | 787 | (13) | 2,200 | 750 | 3,000 |
| 5323 | FOOD/REFRESHMENTS | 2,608 | 66 | 488 | 1,500 | 1,500 |
| 5330 | NONCAPITAL FURNITURE & EQUIP | 395 | 698 | 200 | 2,000 | 2,000 |
| 5367 | LEASED/RENTED EQUIPMENT | 21,120 | 8,772 | 8,207 | 9,000 | 9,500 |
| 5368 | MAINTENANCE AGREEMENTS | 7,140 | 7,760 | 7,611 | 8,000 | 8,500 |
| 5400 | INSURANCE | 84,050 | 92,391 | 95,053 | 110,000 | 140,000 |
| 5410 | LEGAL SERVICES | 55,883 | 62,359 | 80,459 | 65,000 | 120,000 |
| 5412 | AUDIT FEES | 27,775 | 20,391 | 46,828 | 32,000 | 32,000 |
| 5413 | CONTRACTED SERVICES | 73,955 | 20,613 | 24,883 | | |
| 5414 | PROFESSIONAL SVC CONTRACTS | | 29,269 | 22,175 | 216,000 | 97,600 |
| 5430 | TELEPHONE | 10,702 | 6,910 | 7,426 | 6,550 | 8,000 |
| 5431 | ADMIN. TELEPHONE | 2,706 | 2,400 | 1,600 | 2,400 | 3,000 |
| 5461 | TRAINING | 4,488 | 5,957 | 3,165 | 7,420 | 8,715 |
| 5462 | TRAVEL EXPENSE | 12,486 | 15,723 | 4,439 | 18,950 | 19,020 |
| 5472 | EMPLOYEE RECOGNITION/AWARDS | 10,387 | 8,263 | 10,936 | 10,500 | 11,500 |
| 5481 | COMMUNITY EDUCATION | 1,870 | | 1,418 | 3,500 | 3,000 |

ADMINISTRATION

| Object | Account Name | FY18 Actuals | FY19 Actuals | FY20 Actuals | FY21 Budget | FY22 Budget |
|-------------------------------------|------------------------------|-------------------------|-------------------------|-------------------------|------------------------|------------------------|
| Materials and Services | | | | | | |
| 5500 | SUBSCRIPTIONS | 11,917 | 10,742 | 3,481 | 800 | 2,300 |
| 5505 | MEMBERSHIP DUES | | | 3,662 | 7,433 | 9,681 |
| 5510 | SHIPPING & POSTAGE | | 1,275 | 895 | 1,600 | 2,000 |
| 5515 | FEES & SVC CHARGES | | 5,599 | 5,171 | 6,000 | 6,500 |
| 5569 | BAD DEBT EXPENSE | | | 945 | | 1,000 |
| 5570 | BUSINESS EXPENSE | 3,805 | 365 | 5,300 | 5,300 | |
| 5572 | ADVERTISING/PUBLIC NOTICES | 2,306 | 2,130 | 1,829 | 2,700 | 2,700 |
| Total Materials and Services | | 344,701 | 310,096 | 343,746 | 527,403 | 501,516 |
| 5800 | TRANSFERS OUT TO OTHER FUNDS | 150,000 | 150,000 | | | |
| Total Materials and Services | | 150,000 | 150,000 | - | - | - |
| Total Administration | | 1,281,699 | 1,236,543 | 1,181,570 | 1,807,449 | 1,811,499 |

HUMAN RESOURCES

| <u>Object</u> | <u>Account Name</u> | <u>FY18</u> <u>Actuals</u> | <u>F&19</u> <u>Actuals</u> | <u>FY20</u> <u>Actuals</u> | <u>FY21</u> <u>Budget</u> | <u>FY22</u> <u>Budget</u> |
|-------------------------------------|-----------------------------|-------------------------------|-----------------------------------|-------------------------------|------------------------------|------------------------------|
| Personnel Services | | | | | | |
| 5001 | ADMIN-SALARIES & WAGES | | | 109,105 | 127,000 | 128,927 |
| 5120 | OVERTIME PAY | | | 731 | - | |
| 5121 | COMP TIME | | | 1116 | | |
| 5201 | PERS CONTRIBUTION | | | 26489 | 31,750 | 32,232 |
| 5203 | FICA/MEDICARE | | | 8294 | 9,715 | 9,927 |
| 5206 | WORKERS COMP | | | 97 | 381 | 387 |
| 5207 | TRIMET TAX | | | 834 | 1,016 | 1,031 |
| 5210 | HEALTH INSURANCES | | | 25551 | 29,845 | 28,364 |
| 5230 | DEFERRED COMPENSATION MATCH | | | 1043 | 1,270 | 1,289 |
| 5240 | LIFE/DISABILITY/VEBA | | | 869 | 800 | 813 |
| 5296 | CELL PHONE STIPEND | | | | 600 | |
| Total Personnel Services | | | | 174,129 | 202,377 | 202,970 |
| Materials and Services | | | | | | |
| 5300 | OFFICE SUPPLIES | | | 411 | 200 | 200 |
| 5303 | UNIFORMS | | | 300 | 300 | 300 |
| 5310 | BACKGROUND INVESTIGATIONS | | | 178 | 1,350 | 1,350 |
| 5313 | EMPLOYMENT TESTING | | | 10512 | 14,521 | 10,000 |
| 5323 | FOOD/REFRESHMENTS | | | 713 | 636 | 1,000 |
| 5368 | MAINTENANCE AGREEMENTS | | | 3249 | 2,700 | |
| 5413 | CONTRACTED SERVICES | | | | 1,968 | |
| 5414 | PROFESSIONAL SVC CONTRACTS | | | 5262 | 9,000 | 24,500 |
| 5461 | TRAINING | | | 225 | 3,245 | 700 |
| 5462 | TRAVEL EXPENSE | | | 76 | 750 | 750 |
| 5472 | EMPLOYEE RECOGNITION/AWARDS | | | | 600 | 1,100 |
| 5505 | MEMBERSHIP DUES | | | | 200 | 250 |
| 5572 | ADVERTISING/PUBLIC NOTICES | | | 562 | 885 | 885 |
| Total Materials and Services | | | | 21,488 | 36,355 | 41,035 |
| Total Human Resources | | | | 195,617 | 238,732 | 244,005 |

OPERATIONS

| Object Account Name | FY18 Actuals | FY19 Actuals | FY20 Actuals | FY21 Budget | FY22 Budget |
|-------------------------------------|-------------------------|-------------------------|-------------------------|------------------------|------------------------|
| Personnel Services | | | | | |
| 5001 ADMIN-SALARIES & WAGES | 707,863 | 663,046 | 695,826 | 1,120,374 | 1,283,547 |
| 5002 UNION-SALARIES & WAGES | 4,084,075 | 4,148,246 | 4,241,336 | 5,122,938 | 5,156,148 |
| 5015 VACATION PAYOUT | 103,629 | 42,589 | 51,514 | | |
| 5120 OVERTIME PAY | 440,472 | 495,688 | 702,914 | 500,000 | 675,000 |
| 5121 COMP TIME | 61,162 | 95,363 | 81,793 | | 100,000 |
| 5201 PERS CONTRIBUTION | 1,191,944 | 1,241,497 | 1,497,344 | 1,777,537 | 1,904,679 |
| 5203 FICA/MEDICARE | 401,882 | 406,270 | 430,892 | 502,377 | 542,545 |
| 5206 WORKERS COMP | 17,275 | 12,069 | 6,758 | 20,230 | 64,932 |
| 5207 TRIMET TAX | 30,053 | 29,799 | 32,720 | 40,460 | 43,288 |
| 5210 HEALTH INSURANCES | 1,347,772 | 1,135,881 | 1,272,330 | 1,685,828 | 1,731,527 |
| 5230 DEFERRED COMP MATCH | 45,881 | 45,875 | 49,585 | 58,667 | 64,932 |
| 5240 LIFE/DISABILITY/VEBA | 30,349 | 50,952 | 53,759 | 67,433 | 61,325 |
| 5295 VEHICLE ALLOWANCE | 2,400 | 2,400 | 2,400 | 2,400 | 2,400 |
| Total Personnel Services | 8,464,757 | 8,369,675 | 9,119,171 | 10,898,244 | 11,630,324 |
| Materials and Services | | | | | |
| 5300 OFFICE SUPPLIES | 8,746 | 6,057 | 7,455 | 11,000 | 16,000 |
| 5303 UNIFORMS | 20,084 | 21,833 | 17,163 | 23,600 | 25,500 |
| 5315 TUITION REIMBURSEMENT | 1,000 | 1,000 | | 1,000 | 1,000 |
| 5323 FOOD/REFRESHMENTS | 871 | 326 | 919 | 1,875 | 2,075 |
| 5330 NONCAPFURNITURE & EQUIP | 3,906 | 10,567 | 8,469 | 17,650 | 17,650 |
| 5332 OFFSITE STORAGE | | 6,180 | 7,170 | 8,640 | 10,370 |
| 5364 M & R COMMUNICATIONS | 2,115 | 1,676 | 2,353 | 5,000 | 2,500 |
| 5368 MAINTENANCE AGREEMENTS | 10,750 | 10,523 | | - | |
| 5413 CONTRACTED SERVICES | 630 | 6,600 | | | |
| 5414 PROF SVC CONTRACTS | | 3,341 | 11,157 | 51,500 | 61,500 |
| 5430 TELEPHONE | 81,180 | 81,450 | 75,263 | 103,957 | 129,947 |
| 5431 ADMIN. TELEPHONE | 4,247 | 4,200 | 4,275 | 4,410 | 6,000 |
| 5461 TRAINING | 2,127 | 4,967 | 3,499 | 9,958 | 15,526 |
| 5462 TRAVEL EXPENSE | 6,482 | 4,462 | 2,909 | 15,951 | 14,660 |
| 5472 EMPLOYEE RECOG/AWARDS | 668 | 37 | 138 | 800 | 800 |
| 5500 SUBSCRIPTIONS | 480 | 360 | 943 | | 2,000 |
| 5505 MEMBERSHIP DUES | | | | 1,280 | |
| 5571 RETREAT EXPENSE | 175 | 216 | 233 | 1,000 | |
| 5630 OFFICE FURN & EQUIP | | | | 53,500 | |
| Total Materials and Services | 143,462 | 163,794 | 141,946 | 311,121 | 305,528 |
| Capital Outlay | | | | | |
| 5700 CAPITAL OUTLAY | | 80,521 | | | |
| Total Capital Outlay | - | 80,521 | - | - | - |
| Total Operations | 8,608,219 | 8,613,990 | 9,261,117 | 11,209,365 | 11,935,852 |

DATA SERVICES

| <u>Object</u> | <u>Account Name</u> | <u>FY18</u> <u>Actuals</u> | <u>FY19</u> <u>Actuals</u> | <u>FY20</u> <u>Actuals</u> | <u>FY21</u> <u>Budget</u> | <u>FY22</u> <u>Budget</u> |
|-------------------------------------|------------------------------|-------------------------------|-------------------------------|-------------------------------|------------------------------|------------------------------|
| Personnel Services | | | | | | |
| 5001 | ADMIN-SALARIES & WAGES | 431,059 | 330,706 | 273,236 | 379,253 | 461,006 |
| 5015 | VACATION PAYOUT | | 5,096 | 8,964 | 10,000 | |
| 5120 | OVERTIME PAY | 12,443 | 2,751 | 9,444 | 18,963 | 14,140 |
| 5121 | COMP TIME | 577 | 3,164 | 932 | 2,500 | 2,500 |
| 5201 | PERS CONTRIBUTION | 98,063 | 77,991 | 70,640 | 117,054 | 125,382 |
| 5203 | FICA/MEDICARE | 33,542 | 25,718 | 21,927 | 31,173 | 36,540 |
| 5206 | WORKERS COMP | 1,326 | 890 | 454 | 1,314 | 5,732 |
| 5207 | TRIMET TAX | 1,855 | 1,847 | 1,502 | 2,341 | 2,579 |
| 5210 | HEALTH INSURANCES | 89,502 | 55,757 | 78,267 | 99,106 | 138,517 |
| 5230 | DEFERRED COMPENSATION MATCH | 2,514 | 3,360 | 2,595 | 4,107 | 4,776 |
| 5240 | LIFE/DISABILITY/VEBA | 2,213 | 3,290 | 2,625 | 3,696 | 4,299 |
| Total Personnel Services | | 673,094 | 510,570 | 470,586 | 669,508 | 795,472 |
| Materials and Services | | | | | | |
| 5300 | OFFICE SUPPLIES | 488 | 71 | 283 | | 1,860 |
| 5303 | UNIFORMS | 1,094 | 921 | 1,137 | 1,200 | 2,000 |
| 5323 | FOOD/REFRESHMENTS | 256 | | 26 | 250 | |
| 5330 | NONCAPITAL FURNITURE & EQUIP | 6,903 | 26,829 | 123 | | |
| 5335 | COMPUTER HARDWARE & SUPPLIES | | 20,490 | 37,580 | 15,500 | 33,250 |
| 5336 | MAJCS CAD Technology | | 5,627 | 35,533 | 1,241,166 | 502,324 |
| 5340 | SOFTWARE UPGRADES | 642 | 32,265 | - | 1,200 | 2,400 |
| 5367 | LEASED/RENTED EQUIPMENT | | 16,430 | 16,430 | 19,173 | - |
| 5368 | MAINTENANCE AGREEMENTS | 627,907 | 169,782 | 345,163 | 193,185 | 355,429 |
| 5413 | CONTRACTED SERVICES | 52,230 | 36,678 | 30,447 | 78,000 | 113,000 |
| 5414 | PROFESSIONAL SVC CONTRACTS | | | - | 290,770 | 135,241 |
| 5431 | ADMIN. TELEPHONE | 1,800 | 1,200 | 1,320 | 1,500 | 1,760 |
| 5461 | TRAINING | 723 | 2,602 | 988 | 7,300 | 4,800 |
| 5462 | TRAVEL EXPENSE | 5,170 | 6,290 | 571 | 12,300 | 13,300 |
| 5472 | EMPLOYEE RECOGNITION/AWARDS | | | | 300 | 300 |
| 5500 | SUBSCRIPTIONS | 707 | 2,753 | 1,660 | 18,700 | 23,400 |
| 5505 | MEMBERSHIP DUES | | | | 120 | 120 |
| 5515 | FEES & SVC CHARGES | | 8 | | | |
| Total Materials and Services | | 697,921 | 321,945 | 471,261 | 1,880,664 | 1,189,184 |
| Capital Outlay | | | | | | |
| 5660 | COMPUTER EQUIPMENT | 245,784 | 59,830 | 13,553 | | |
| 5700 | CAPITAL OUTLAY | | | | 439,000 | 759,000 |
| Total Capital Outlay | | 245,784 | 59,830 | 13,553 | 439,000 | 759,000 |
| Total Data Services | | 1,616,799 | 892,345 | 955,400 | 2,989,172 | 2,743,656 |

RADIO SERVICES

| <u>Object Account Name</u> | <u>FY18</u> <u>Actuals</u> | <u>FY19</u> <u>Actuals</u> | <u>FY20</u> <u>Actuals</u> | <u>FY21</u> <u>Budget</u> | <u>FY22</u> <u>Budget</u> |
|-------------------------------------|-------------------------------|-------------------------------|-------------------------------|------------------------------|------------------------------|
| Personnel Services | | | | | |
| 5001 ADMIN-SALARIES & WAGES | 643,793 | 724,096 | 763,736 | 823,369 | 939,881 |
| 5015 VACATION PAYOUT | 1,826 | 2,245 | 4,274 | | |
| 5120 OVERTIME PAY | 73,066 | 73,235 | 74,713 | 82,337 | 93,988 |
| 5121 COMP TIME | 2,358 | 2,698 | 5,412 | 5,000 | 7,000 |
| 5201 PERS CONTRIBUTION | 146,495 | 172,499 | 215,522 | 236,784 | 270,626 |
| 5203 FICA/MEDICARE | 53,200 | 59,817 | 62,377 | 67,848 | 78,065 |
| 5206 WORKERS COMP | 22,038 | 15,029 | 19,163 | 54,642 | 70,259 |
| 5207 TRIMET TAX | 4,743 | 5,336 | 5,710 | 6,193 | 7,182 |
| 5210 HEALTH INSURANCES | 126,369 | 125,313 | 141,150 | 173,034 | 187,356 |
| 5230 DEFERRED COMPENSATION MATCH | 6,003 | 7,630 | 8,019 | 8,652 | 9,368 |
| 5240 LIFE/DISABILITY/VEBA | 3,185 | 6,488 | 7,044 | 8,014 | 8,327 |
| Total Personnel Services | 1,083,077 | 1,194,387 | 1,307,120 | 1,465,872 | 1,672,052 |
| Materials and Services | | | | | |
| 5300 OFFICE SUPPLIES | 1,760 | 1,171 | 1,115 | 1,280 | 1,300 |
| 5301 RADIO SUPPLIES | 11,595 | 11,411 | 14,508 | 12,500 | 12,000 |
| 5303 UNIFORMS | 2,793 | 2,293 | 3,415 | 3,150 | 4,000 |
| 5323 FOOD/REFRESHMENTS | 519 | 258 | 822 | 600 | 320 |
| 5330 NONCAPITAL FURNITURE & EQUIP | 2,904 | | 120 | | 800 |
| 5340 SOFTWARE UPGRADES | | 1,345 | 294 | 3,200 | 3,200 |
| 5350 FUEL | 8,521 | 8,130 | 7,080 | 9,300 | 10,000 |
| 5360 RADIO INFRASTRUCTURE MATERIALS | 27,455 | 61,475 | 39,781 | 68,850 | 69,000 |
| 5363 M & R VEHICLES | 6,328 | 11,344 | 7,359 | 9,600 | 8,600 |
| 5368 MAINTENANCE AGREEMENTS | 75,785 | 100,543 | 116,637 | 85,250 | 45,550 |
| 5430 TELEPHONE | 95 | 92 | 1,218 | 96 | 100 |
| 5431 ADMIN. TELEPHONE | 3,631 | 4,800 | 4,800 | 4,800 | 5,300 |
| 5461 TRAINING | 513 | 410 | 410 | 2,600 | 3,175 |
| 5462 TRAVEL EXPENSE | 3,404 | 6,615 | 5,118 | 3,160 | 3,500 |
| 5472 EMPLOYEE RECOGNITION/AWARDS | | | | 300 | 300 |
| 5500 SUBSCRIPTIONS | 440 | 568 | 24 | - | 300 |
| 5505 MEMBERSHIP DUES | | | 235 | 590 | 590 |
| 5510 SHIPPING & POSTAGE | | 688 | 503 | 500 | 500 |
| 5515 FEES & SVC CHARGES | | 9 | 20 | 100 | |
| 5572 ADVERTISING/PUBLIC NOTICES | | | | 650 | 650 |
| 5615 VEHICLES | | 31,954 | 77,058 | | |
| 5630 OFFICE FURNITURE & EQUIPMENT | | - | | 10,000 | |
| Total Materials and Services | 145,743 | 243,106 | 280,517 | 216,526 | 169,185 |
| Capital Outlay | | | | | |
| 5700 CAPTIAL OUTLAY | | | | 74,000 | 38,000 |
| Total Capital Outlay | - | - | - | 74,000 | 38,000 |
| Total Radio Services | 1,228,820 | 1,437,493 | 1,587,637 | 1,756,398 | 1,879,237 |

FACILITIES

| <u>Object Account Name</u> | <u>FY18</u> <u>Actuals</u> | <u>FY19</u> <u>Actuals</u> | <u>FY20</u> <u>Actuals</u> | <u>FY21</u> <u>Budget</u> | <u>FY22</u> <u>Budget</u> |
|-------------------------------------|---|---|---|--|--|
| Materials and Services | | | | | |
| 5300 OFFICE SUPPLIES | 414 | 550 | 5,637 | | 3,500 |
| 5330 NONCAPITAL FURNITURE & EQUIP | 1,431 | 1,269 | 1,832 | 18,000 | 18,000 |
| 5350 FUEL | 15,056 | 9,534 | 14,990 | 14,950 | 14,700 |
| 5361 M & R BUILDING | 80,212 | 31,018 | 45,302 | 776,300 | 840,800 |
| 5362 M & R TOWER SITE FACILITIES | 14,832 | 47,833 | 16,527 | 12,800 | 12,700 |
| 5368 MAINTENANCE AGREEMENTS | | 8,717 | 5,837 | - | 182,500 |
| 5413 CONTRACTED SERVICES | 38,318 | 11,781 | 14,908 | 161,200 | 1,800 |
| 5416 BUILDING MAINTENANCE | 41,104 | 41,902 | 35,094 | 45,000 | 25,000 |
| 5432 HEAT/ENERGY | 4,327 | 4,148 | 4,389 | 5,000 | 5,000 |
| 5433 ELECTRICITY | 130,819 | 133,641 | 139,734 | 228,000 | 239,000 |
| 5434 WATER/SEWER | 11,468 | 13,403 | 9,452 | 24,000 | 23,000 |
| 5436 GARBAGE | 2,450 | 2,842 | 2,787 | 4,600 | 2,900 |
| 5445 RENT FOR SITE LEASES | 68,169 | 64,428 | 89,566 | 93,863 | 95,000 |
| 5510 SHIPPING & POSTAGE | | | | 200 | |
| 5515 FEES & SVC CHARGES | | 8 | | - | |
| Total Materials and Services | 408,600 | 371,074 | 386,055 | 1,383,913 | 1,463,900 |
| Capital Outlay | | | | | |
| 5610 Facilities Improvements | | | | 20,000 | - |
| 5700 Capital Outlay | | | | | 562,000 |
| Total Capital Outlay | - | - | - | 20,000 | 562,000 |
| Total Facilities | 408,600 | 371,074 | 386,055 | 1,403,913 | 2,025,900 |

Capital Projects Fund

| | Actual FY20 | FY21 Adopted Budget | FY21 Estimated to June 30 | Approved Budget FY22 |
|------------------------------|-------------------|---------------------------|---------------------------------|----------------------------|
| RESOURCES | | | | |
| Beginning Working Capital | 928,538 | 948,538 | 740,090 | 1,170,065 |
| Revenues | | | | |
| Interest Income | 16,205 | | 5,939 | |
| Wash. Co. Bond Distribution | 8,954,174 | 13,600,000 | 6,588,660 | 12,000,000 |
| Intergovernmental Revenue | 175,000 | | | |
| Total Revenues | 9,145,379 | 13,600,000 | 6,594,599 | 12,000,000 |
| TOTAL RESOURCES | 10,073,917 | 14,548,538 | 7,334,689 | 13,170,065 |
| REQUIREMENTS | | | | |
| Capital Outlay | 9,333,827 | 13,600,000 | 6,164,624 | 12,000,000 |
| Contingency | | | | 1,000,000 |
| TOTAL REQUIREMENTS | 9,333,827 | 13,600,000 | 6,164,624 | 13,000,000 |
| Fund Balance (UEFB) | | 948,538 | | 170,065 |
| Fiscal Year End Fund Balance | 740,090 | | 1,170,065 | |
| TOTAL BUDGET | 10,073,917 | 14,548,538 | 7,334,689 | 13,170,065 |