



**Budget Committee Meeting**  
**Thursday | February 19, 2026 | 3:00 PM**

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**Agenda**

- I. **Call to Order**
- II. **Roll Call**
- III. **Election of Budget Chair \***
- IV. **Approval of Prior Year's Budget Committee Minutes \***
- V. **Presentation of the WCCCA FY 2026-2027 Budget**  
Materials: FY27 Proposed Budget Package
- VI. **Public Comment**
- VII. **Deliberation of the Budget Committee for Recommendation to WCCCA Board of Commissioners \***

**Adjournment**

\* Requires Action

# Washington County Consolidated Communications Agency Budget Committee Meeting Minutes

February 20<sup>th</sup>, 2025  
Teams Video Call Meeting

Present: Keith Mays, Councilor, City of Sherwood  
James McDonald, Police Chief, City of Tigard  
Bob Wyffels, Board of Directors, Tualatin Valley Fire & Rescue  
Ernie Happala, Police Chief, City of King City  
Rodney Linz, Fire Chief, Banks Fire District

Community Reps: John Dugger, City of Beaverton  
Cleo Howell, City of Forest Grove  
Michelle Wareing, City of Hillsboro  
Eric Kang, City of Tigard  
Claire Havener, Tualatin Valley Fire & Rescue  
Tonya Witham, Banks Fire District  
John Koch, Washington County Sheriff's Office  
Erika Crenshaw, Washington County Sheriff's Office

Staff Present: Mark Buchholz, Executive Director  
Jennifer Reese, Assistant Director  
Michael Stout, Chief Financial Officer  
Jennifer Kilcoin, Human Resources Manager  
Kim Foster, Operations Manager  
Jennifer Cooper, Accounting Specialist  
Amanda Kasmeyer, Accounting Technician  
Barbi Denman, Administrative Specialist

## Call to Order

Stout called the meeting to order at 3:00p.m.

## Roll Call

Cooper called roll for Budget Members, Community Representatives and all in attendance. A quorum of members was met.

## Election of Budget Committee Chair

Stout called for nominations of the chairperson of the Budget Committee and nominated Keith Mays to serve as Chair of the Budget Committee. There were no other nominees. The motion carried unanimously.

Keith Mays - aye  
James McDonald - aye  
Bob Wyffels - aye  
Ernie Happala - aye  
John Dugger - aye  
Cleo Howell - aye  
Michelle Wareing - aye  
Eric Kang - aye  
Claire Havener - aye  
Tonya Witham - aye  
John Koch - aye  
Erika Crenshaw - aye

#### Approval of Prior Year's Budget Committee Minutes

Mays motioned to approve the February 15, 2024 minutes. Linz moved to approve the minutes as presented. The motion is seconded by Wareing. The motion carried unanimously.

Keith Mays - aye  
James McDonald - aye  
Bob Wyffels - aye  
Ernie Happala - aye  
John Dugger - aye  
Cleo Howell - aye  
Michelle Wareing - aye  
Eric Kang - aye  
Claire Havener - aye  
Tonya Witham - aye  
John Koch - aye  
Erika Crenshaw - aye

#### Presentation of WCCA FY 2025/26 Budget

Stout introduced himself and presented the budget proposal in the following sections:

##### WCCCA Overview

Stout welcomed all participants and noted that we are enjoying our new location and invited participants to reach out to him if they'd like to tour the new building. We are your communications consortium and do all of the 911 call taking and radio services for Washington County and beyond. In FY25, that meant a \$24.8 million general fund budget and 105.1 FTE.

##### Budget Timeline

The budget process starts with October actuals. The budgeting managers start putting things together in November and give it to finance in December, when the budget starts getting built. A preview is given to the CEO Board and stakeholders around mid-

January. In February, the budget comes before this group. In the Spring, we put together a budget document. Finally, we look for a formal approval from the Board in June.

### WCCCA Operational & Financial Structure

Stout went over cost allocations that member fees cover: radio services and agency operating costs. Included in operating costs are all of the WCCCA departmental costs. He explained that dispatch staffing drives member costs and are based on the proportionate share of call volume and population for both fire and law enforcement calls. He reminded members that small cities are limited to a 3% annual increase based on our intergovernmental agreement. Any amount over 3% is redistributed to larger members. Stout went on to present the organizational chart and described the functions of each department and the boards WCCCA reports to. He went over vacancies, recruitment struggles, and the creation of new positions.

### General Fund Budget

Stout presented several charts and graphs that include what drives General Fund revenues and expenses. Primary revenue sources are 911 telephone tax and member fees. For FY26, member and user fees account for 60% of the revenue while 911 telephone tax is 26%. He explained that the aggregate increase from FY19 to FY25 was 2.19% and he emphasized our efforts to be as reasonable as possible with proposed increases. Stout explained that there isn't any planned growth in the 911 telephone tax in the future but that increased interest rates allowed us to be more aggressive with our interest budget, relieving some pressure on member costs. Stout pointed out an increase in miscellaneous revenue reimbursement from our partners that will offset some of the cost for the new database administrator position.

Salaries and benefits account for 78.5% of the General Fund expenses while materials and services account for another 18.3%. Stout went over the current labor agreement with the union which expired June 2024. WCCCA made an offer to the union in December but it was not ratified. The original offer included an 8% COLA for year one with 5% increases in years two and three. Stout explained these increases are contemplated in the budget. He also mentioned that the addition of new FTEs contributes to the increased labor costs.

For FY26, the proposed overall increase is 7.89% which would have been more had there not been a reduction in capital outlay.

### Capital Projects Fund

Stout indicated that no appropriation was made for capital projects for FY26 because no capital projects are planned. He did explain a savings transfer from the General Fund for an upgrade to the Computer Aided Dispatch system planned for FY29 or FY30. The savings goal by FY29 is \$5 million.

### Key Assumptions for FY 25/26

- No changes to the methodology for how we determine member and user fees this year.

- Radio fees, another source of revenue, has no change in methodology this year.
- Cost of living increases are an estimation as the union is still in contract negotiations.

### FTE Changes

- Elimination of 1.0 FTE for a Performance Supervisor once the position was vacated due to a retirement.
- Increase HR Specialist from .50 FTE to 1.0 FTE. This position is intended to help with recruitment efforts for operations but the part time status made this position difficult to fill as well.
- Add 1.0 FTE for a Training Specialist to support the Training Coordinator with our in-house training program in hopes of alleviating some of the bottlenecks we face to get new call takers and dispatchers trained.
- Add 1.0 FTE for a Database Administrator who will focus specifically on our CAD system. The cost for this position is offset by our partners and the position.

### Radio Funding Model

The radio funding model takes costs from the Radio Department and allocates it to our users based on the number of radios used.

### Operations Funding Model

The operations funding model takes into consideration leftover fund balance and revenue sources and subtracts Agency department costs to establish a Net Operating Need. The need is divided between Fire and Law users based on how we are staffed in Operations. About a third of our dispatchers are dedicated to Fire and about two thirds are dedicated to Law, so our fees are divided accordingly. Law fees are then apportioned to individual users based on an equal split of calls for service, air time and population. Fire fees are apportioned similarly but are based on a 75/25 split between calls and population. After this, there is a cap of 3% for small agencies, so any increase above 3% is distributed to the larger payers.

### Member Fee Variables

Individual member fees can vary from year to year based on the existing costing model, and are not primarily driven by Agency expense increases. Member fees are dependent on usage, which fluctuates from year to year. In addition, because costs are apportioned, individual member fees can be influenced by the activity and uses of other users. One city's calls for service may decrease, causing the fees for another city to increase while their calls for service remain the same.

### Member User Costs

The aggregate increase for all users for FY25 is 7.89%, however it is apparent that most of this increase is borne by Fire Users. There are two reasons for this. The primary reason, as mentioned previously, is the second of two years correcting the fees between Law and Fire based on dispatch staffing allocation. Also, the Nurse Triage initiative is being billed exclusively to Fire Users.

## Projections

- This projection assumes at least 5% increase in member fees going year to year based on cost of living increases.
- Possible fund balance trouble down the road appears gloomier than it may actually be but the possibility of vacancy savings could defer some of this.

## Public Comment

None

## Member Discussion

Questions were posed by various attendees as follows:

1. Eric Kang (Tigard) clarified that admin salaries refer to non-represented staff and went on to ask how much of the roughly 10% increase in admin salaries represents the assumptions for COLAs and how much is attributed to reclassifications. Stout explained that COLAs for admin salary match the amount that represented employees receive, but non-rep received a COLA in the current year, so a smaller COLA is built into this proposal.
2. John Dugger (Beaverton) asked how our pay steps are setup and Stout confirmed we have annual step increases plus annual COLAs.

Dugger also asked when the 3% small city cap was created and believes the gap is getting bigger each year for large member fees. Per Stout, the cumulative subsidy is roughly \$160,000. Dugger inquired about the process to change the allocation and Stout advised that we would need to revise our IGA to do so. Dugger feels he cannot continue to support this methodology and Mays offered to bring the review of the IGA up at the next board meeting.

3. Michelle Wareing (Hillsboro) asked for clarification of the amounts budgeted for represented and non-represented salaries. Stout confirmed the COLAs were built on the union proposal and 4% for non-represented staff.

Wareing also inquired about forming a subgroup of finance staff from the various agencies to discuss revenue and the possibility of getting more funds from the state. Stout said he would be willing to facilitate this and will follow up.

4. Clarie Havener (TVF&R) asked about the software maintenance agreements and large increase in the software. Reese explained that it is for CAD, phone systems, and firewalls. Reese indicated that we're seeing increased costs in all these areas.
5. Eric Kang (Tigard) noted that we have several vacancies and asked how we factor vacancy savings into our budget. Stout emphasized that it is important to WCCCA to fill vacancies and reiterated that the addition of a full time HR

Specialist and a Training Specialist were part of the strategy to fill vacancies and improve our in-house training program. Stout said that budgeting for vacancy savings would have provided relief for this budget year but would further aggravate the increase for the next fiscal year in doing so. Mays acknowledged that filling vacancies will alleviate stress and improve working conditions for dispatch.

6. Bob Wyffels (TVF&R) asked how represented salaries compare to other dispatch facilities such as Portland (BOEC), Lake Oswego Communications (LOCOM), and Clackamas Communications (CCOM). Per Reese, we are under BOEC and CCOM but she noted we cannot compare directly with Clark County (CRESA) because they are out of state and don't have state income tax. She stated that we use BOEC, CCOM, and Salem for comparison. Reese noted we are not lower than Salem.

Wyffels asked if we see a lot of our dispatchers move from one organization to another and Reese said we do not with the exception of one dispatcher who recently moved to CRESA because they lived in Washington. Mays noted that if we lose dispatchers, they often change career paths.

Wyffels also asked how close we are to finalizing the union contract. Mays informed him that they have engaged a mediator since they could not reach an agreement. Wyffels wanted to note the importance of tabling any adjustments to admin salaries until the labor agreement is finalized.

Wyffels emphasized his concern about the impact this budget will have on smaller agencies who have much more conservative financial positions than larger agencies. Mays said they would discuss this with the board when the topic of revising the IGA is brought up.

Wyffels asked how much we receive from the state 911 tax annually and Stout confirmed it was approximately \$5.7 million in the current year. Wyffels asked if there are discussions at the state level to increase the 911 tax and Reese says the next review of the tax rate will be 2029.

7. Michelle Wareing (Hillsboro) asked how much the state collects in total for the 911 tax and how it is distributed across the state. Buchholz explained that 4% goes to OEM to support state level program, 1% to DAS to manage the money, and 95% is spent on all the 911 centers. Buchholz also explained that every county that has less than 1% of the population receives a guaranteed 1% of the total.
8. John Dugger (Beaverton) asked if the board ever considered hiring state lobbyists to help find additional state revenue streams. Mays advised that we're part of an association that provides lobbyists. Dugger said Beaverton had good

success hiring an independent lobbyist and that the money invested in the lobbyist was worthwhile. Mays said he would pass this along to the full board.

9. Eric Kang (Tigard) asked if community members get to vote. Per Mays, yes, they get to vote on the recommendation of the budget.

#### Deliberation of Budget Committee for Approval of a Budget

Dugger motioned for approval of the proposed budget for FY 25/26 as presented and recommends it be adopted by the Board of Commissioners.

Dugger noted that despite all of his questions during this process, he is continually impressed with the level of service he receives from WCCCA when he has called for emergency and non-emergency assistance. He encouraged the board to continue making innovative decisions and is happy to support this budget. He says this budget feels like an investment rather than an expense.

The motion was seconded by Linz. The motion carried unanimously with the following votes:

Keith Mays - aye  
James McDonald - aye  
Bob Wyffels - aye  
Ernie Happala - aye  
John Dugger - aye  
Cleo Howell - aye  
Michelle Wareing - aye  
Eric Kang - aye  
Claire Havener - aye  
Tonya Witham - aye  
John Koch - aye  
Erika Crenshaw - aye

#### Adjournment

Mays adjourned the meeting at 4:03 p.m.

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**WASHINGTON COUNTY CONSOLIDATED COMMUNICATIONS AGENCY**  
**FY 2026/27 WCCCA Member User Costs by Agency**

| Prior Year          | Agency                    | Dispatch Services   | Radio System        | Subtotal Costs      | Amount over Prior Year | % Increase % above capped fee* | 5% Cap Adjustment  | Total \$ Increase over prior year | Recommended Budget     | % Inc. after 3% Adj. |
|---------------------|---------------------------|---------------------|---------------------|---------------------|------------------------|--------------------------------|--------------------|-----------------------------------|------------------------|----------------------|
| \$ 2,975,019        | Sheriff's Office          | \$ 2,384,933        | \$ 678,161          | \$ 3,063,094        | \$ 88,075              | 3.0%                           | \$ 40,883          | \$ 128,958                        | \$ 3,103,977.01        | 4.3%                 |
| 1,595,549           | Beaverton Police          | 1,442,201           | 221,880             | 1,664,081           | 68,532                 | 4.3%                           | 22,210             | 90,743                            | \$ 1,686,291.69        | 5.7%                 |
| 1,706,487           | Hillsboro Police          | 1,491,244           | 243,443             | 1,734,686           | 28,199                 | 1.7%                           | 23,153             | 51,352                            | \$ 1,757,838.95        | 3.0%                 |
| 843,395             | Tigard Police             | 737,192             | 134,241             | 871,433             | 28,038                 | 3.3%                           | 11,631             | 39,669                            | \$ 883,063.60          | 4.7%                 |
| 377,586             | Tualatin Police           | 347,703             | 61,208              | 408,911             | 31,326                 | 8.3%                           | 5,458              | 36,783                            | \$ 414,369.01          | 9.7%                 |
| 268,427             | Sherwood Police           | 225,271             | 46,602              | 271,872             | 3,446                  | 1.3%                           | 3,629              | 7,074                             | \$ 275,501.07          | 2.6%                 |
| 376,306             | Forest Grove Police       | 340,762             | 47,993              | 388,755             | 12,449                 | 3.3%                           | 5,189              | 17,638                            | \$ 393,944.04          | 4.7%                 |
| 159,350             | Cornelius Police          | 172,322             | -                   | 172,322             | 12,973                 | 8.1%                           | 2,300              | 15,272                            | \$ 174,621.99          | 9.6%                 |
| 27,716              | King City Police          | 59,747              | 11,129              | 70,875              | 43,159                 | 155.7%*                        | (41,773)           | 1,386                             | \$ 29,102.16           | 5.0%                 |
| 16,693              | North Plains Police       | 26,570              | -                   | 26,570              | 9,877                  | 59.2%*                         | (9,043)            | 835                               | \$ 17,527.49           | 5.0%                 |
| 13,198              | City of Durham            | 12,358              | -                   | 12,358              | (840)                  | -6.4%*                         | 840                | -                                 | \$ 13,197.59           | 0.0%                 |
| 9,632               | Banks Police              | 12,200              | -                   | 12,200              | 2,568                  | 26.7%*                         | (2,086)            | 482                               | \$ 10,114.04           | 5.0%                 |
| 4,754               | Gaston Police             | 4,836               | -                   | 4,836               | 83                     | 1.7%*                          | 155                | 238                               | \$ 4,991.20            | 5.0%                 |
| <b>\$ 8,374,111</b> | <b>Total Police Costs</b> | <b>\$ 7,257,338</b> | <b>\$ 1,444,657</b> | <b>\$ 8,701,996</b> | <b>\$ 327,885</b>      |                                | <b>\$ 62,544</b>   | <b>\$ 390,429</b>                 | <b>\$ 8,764,539.85</b> |                      |
| \$ 2,930,550        | TVFR                      | \$ 2,522,787        | \$ 557,136          | \$ 3,079,922        | \$ 149,372             | 5.1%                           | \$ 41,107          | \$ 190,479                        | \$ 3,121,029.59        | 6.5%                 |
| 694,909             | Hillsboro Fire            | 606,048             | 137,719             | 743,767             | 48,859                 | 7.0%                           | 9,927              | 58,786                            | \$ 753,694.25          | 8.5%                 |
| 256,025             | Forest Grove Fire         | 186,043             | 75,815              | 261,858             | 5,833                  | 2.3%                           | 3,495              | 9,327                             | \$ 265,352.95          | 3.6%                 |
| 61,735              | Cornelius Fire            | 68,320              | 41,037              | 109,357             | 47,623                 | 77.1%*                         | (44,536)           | 3,087                             | \$ 64,821.63           | 5.0%                 |
| 38,454              | Banks Fire District #1    | 25,468              | 56,340              | 81,807              | 43,353                 | 112.7%*                        | (41,430)           | 1,923                             | \$ 40,377.17           | 5.0%                 |
| 25,486              | Gaston Fire               | 18,221              | 39,646              | 57,868              | 32,382                 | 127.1%*                        | (31,108)           | 1,274                             | \$ 26,760.15           | 5.0%                 |
| <b>\$ 4,007,159</b> | <b>Total Fire Costs</b>   | <b>\$ 3,426,887</b> | <b>\$ 907,693</b>   | <b>\$ 4,334,580</b> | <b>\$ 327,420</b>      |                                | <b>\$ (62,544)</b> | <b>\$ 264,875</b>                 | <b>\$ 4,272,035.75</b> |                      |

\* = subject to a cap of 5% increase

|                      |   |              |               |                           |                      |       |
|----------------------|---|--------------|---------------|---------------------------|----------------------|-------|
| 12,381,270           | <b>Combined Police &amp; Fire member fees, above:</b> |              |               | <b>Agency Members</b>     | <b>\$ 13,036,576</b> |       |
| 189,984              | Member Dispatch                                       | Member Radio | Total         | <b>+Associate Members</b> | <b>223,967</b>       |       |
| <b>\$ 12,571,254</b> | \$ 10,684,226   | \$ 2,576,317 | \$ 13,260,543 | <b>Total</b>              | <b>\$ 13,260,543</b> | 5.48% |
| Prior year           |   |              |               |                           |                      |       |

**WCCCA****Capital Projects Fund**

|                                  | K                | L                   | Z                 | AA               | AB               |
|----------------------------------|------------------|---------------------|-------------------|------------------|------------------|
| FY27 Budget                      | Actuals<br>FY24  | Preliminary<br>FY25 | Projected<br>FY26 | Budget<br>FY26   | Budget<br>FY27   |
| 1 Interest Income                | 37,525           | 33,261              | 31,843            | -                | -                |
| 2 Intergovt'l Contracts          | -                | -                   | -                 | -                | -                |
| 3 Wash. Cty. 2016 Bond Rev.      | 2,789,476        | -                   | -                 | -                | -                |
| 4 Transfer In                    | -                | 1,575,000           | 1,100,000         | 1,100,000        | 1,000,000        |
| <b>5 Total Revenue</b>           | <b>2,827,001</b> | <b>1,608,261</b>    | <b>1,131,843</b>  | <b>1,100,000</b> | <b>1,000,000</b> |
| 6 Materials and Services         | -                | -                   | -                 | -                | -                |
| 7 Capital Furniture              | -                | -                   | -                 | -                | -                |
| 8 Wash. Co. Bond Cap. Exp.       | 2,612,384        | -                   | -                 | -                | -                |
| 9 Building Equipment             | -                | -                   | -                 | -                | -                |
| <b>9 Total Operating Expense</b> | <b>2,612,384</b> | <b>-</b>            | <b>-</b>          | <b>-</b>         | <b>-</b>         |
| <b>NET GAIN (LOSS)</b>           |                  |                     |                   |                  |                  |
| 10 Beginning Fund Balance        | 706,022          | 920,639             | 2,528,900         | 2,528,900        | 3,660,743        |
| 11 Net Operating Gain (Loss)     | 214,617          | 1,608,261           | 1,131,843         | 1,100,000        | 1,000,000        |
| 12 Accounting Adjustment         |                  |                     |                   |                  |                  |
| <b>13 Ending Fund Balance</b>    | <b>920,639</b>   | <b>2,528,900</b>    | <b>3,660,743</b>  | <b>3,628,900</b> | <b>4,660,743</b> |

**WCCCA****General Fund**

|                                   | J                 | K                 | L                   | Z                 | AA                | AB                | AC             | AD          |
|-----------------------------------|-------------------|-------------------|---------------------|-------------------|-------------------|-------------------|----------------|-------------|
| FY27 Budget                       | Actuals<br>FY23   | Actuals<br>FY24   | Preliminary<br>FY25 | Projected<br>FY26 | Budget<br>FY26    | Budget<br>FY27    | Budget<br>△    | Pct.<br>△   |
| 5 911 Telephone Tax               | 5,570,657         | 5,691,157         | 5,583,213           | 5,514,597         | 5,475,000         | 5,475,000         | -              | 0.0%        |
| 6 Interest Income                 | 231,418           | 458,770           | 513,028             | 497,993           | 400,000           | 450,000           | 50,000         | 12.5%       |
| 7 Member & Associate User Fees    | 11,112,024        | 11,528,515        | 11,651,561          | 12,571,214        | 12,571,204        | 13,260,543        | 689,339        | 5.5%        |
| 8 C800 Contract Revenue           | 963,181           | 1,080,162         | 1,129,486           | 1,259,987         | 1,259,984         | 1,346,553         | 86,569         | 6.9%        |
| 9 EMS Dispatch Fees               |                   | 458,333           | 700,000             | 691,062           | 691,062           | 719,584           | 28,522         | 4.1%        |
| 10 Non-Member Contract Revenue    | 133,999           | 117,987           | 157,955             | 219,136           | 223,198           | 231,595           | 8,397          | 3.8%        |
| 11 Maintenance - Members          | 27,068            | 46,114            | 87,299              | 27,065            | 20,000            | 22,000            | 2,000          | 10.0%       |
| 12 Maintenance -C800              | 17,505            | 22,109            | 23,319              | 8,750             | 10,000            | 8,000             | (2,000)        | -20.0%      |
| 13 Maintenance - Non-Members      | 7,098             | 8,507             | 7,082               | 7,499             | 4,000             | 6,000             | 2,000          | 50.0%       |
| 14 Tower Site Rent                | 111,710           | 167,156           | 41,779              | 110,317           | 109,372           | 130,306           | 20,934         | 19.1%       |
| 15 Insurance Claims               | 40,935            | -                 | -                   | -                 | -                 | -                 | -              | -           |
| 16 Miscellaneous Revenue          | 151,734           | 131,540           | 148,613             | 138,991           | 202,944           | 195,000           | (7,944)        | -3.9%       |
| 17 Pass Through                   | (22,769)          | 26,799            | (28,581)            | -                 | -                 | -                 | -              | -           |
| <b>19 Total Revenue</b>           | <b>18,344,560</b> | <b>19,737,149</b> | <b>20,014,754</b>   | <b>21,046,609</b> | <b>20,966,764</b> | <b>21,844,581</b> | <b>877,817</b> | <b>4.2%</b> |
| 21 Salaries & Wages               | 8,946,782         | 9,512,289         | 10,307,970          | 10,918,960        | 11,922,661        | 12,575,813        | 653,152        | 5.5%        |
| 22 Benefits                       | 5,163,247         | 5,449,678         | 5,810,528           | 6,485,513         | 7,357,755         | 7,667,304         | 309,549        | 4.2%        |
| 23 Materials and Services         | 2,718,158         | 2,630,860         | 2,655,591           | 4,228,434         | 4,696,548         | 4,882,323         | 185,775        | 4.0%        |
| 24 Capital Outlay                 | 262,183           | 419,532           | 652,247             | 1,312,826         | 1,308,400         | 1,077,700         | (230,700)      | -17.6%      |
| 25 Other, incl. Transfers         | -                 | -                 | 1,575,000           | 1,100,000         | 1,100,000         | 1,000,000         | (100,000)      | -9.1%       |
| 26 Debt Service                   | 113,678           | 155,875           | 130,975             | 150,132           | 153,495           | 173,438           | 19,943         | 13.0%       |
| <b>27 Total Operating Expense</b> | <b>17,204,048</b> | <b>18,168,235</b> | <b>21,132,311</b>   | <b>24,195,865</b> | <b>26,538,859</b> | <b>27,376,578</b> | <b>837,719</b> | <b>3.2%</b> |
| <b>30 NET GAIN (LOSS)</b>         |                   |                   |                     |                   |                   |                   |                |             |
| 31 Beginning Fund Balance         | 8,637,634         | 9,778,146         | 11,347,060          | 10,229,503        | 10,229,503        | 8,750,000         |                |             |
| 32 Net Operating Gain (Loss)      | 1,140,512         | 1,568,914         | (1,117,557)         | (3,149,256)       | (5,572,095)       | (5,531,996)       |                |             |
| 33 Accounting Adjustment          |                   |                   |                     |                   | -                 | -                 |                |             |
| <b>34 Ending Fund Balance</b>     | <b>9,778,146</b>  | <b>11,347,060</b> | <b>10,229,503</b>   | <b>7,080,247</b>  | <b>4,657,407</b>  | <b>3,218,004</b>  |                |             |
| 36 Fund Balance Policy            | 4,176,202         | 4,301,012         | 4,542,059           | 4,693,522         | 4,301,012         | 4,301,012         |                |             |
| 37 Unassigned Fund Balance        | 5,601,944         | 7,046,048         | 5,687,444           | 2,386,725         | 356,395           | (1,083,008)       |                |             |
| <b>38 Ending Fund Balance</b>     | <b>9,778,146</b>  | <b>11,347,060</b> | <b>10,229,503</b>   | <b>7,080,247</b>  | <b>4,657,407</b>  | <b>3,218,004</b>  |                |             |
| <b>40 FTE</b>                     | <b>90.60</b>      | <b>87.40</b>      | <b>88.00</b>        |                   | 106.60            | 107.25            |                |             |

**WCCCA**  
**GF Roll Up**

FY27 Budget

|  | I         | J           | X         | Y         | A         | AA       | AB     |
|--|-----------|-------------|-----------|-----------|-----------|----------|--------|
|  | Actuals   | Preliminary | Projected | Budget    | Budget    | Budget   | Pct.   |
|  | FY24      | FY25        | FY26      | FY26      | FY27      | Δ        | Δ      |
| 5001 ADMIN-SALARIES & WAGES            | 3,506,618 | 3,763,611   | 4,639,993 | 4,922,475 | 5,290,978 | 368,503  | 7.5%   |
| 5002 UNION-SALARIES & WAGES            | 4,733,160 | 5,053,153   | 4,803,299 | 6,241,692 | 6,540,835 | 299,143  | 4.8%   |
| 5015 VACATION PAYOUT                   | 220,050   | 142,287     | 96,916    | 37,994    | 40,000    | 2,006    | 5.3%   |
| 5120 OVERTIME PAY                      | 975,194   | 1,312,676   | 1,281,948 | 580,500   | 565,500   | (15,000) | -2.6%  |
| 5121 COMP TIME                         | 61,267    | 26,843      | 86,704    | 123,000   | 121,500   | (1,500)  | -1.2%  |
| 5130 CELL PHONE ALLOWANCE              | 16,000    | 9,400       | 10,100    | 17,000    | 17,000    | 0        | 0.0%   |
| 5201 PERS CONTRIBUTION                 | 2,663,261 | 2,872,021   | 3,274,190 | 3,506,364 | 3,783,182 | 276,819  | 7.9%   |
| 5203 FICA/MEDICARE                     | 710,137   | 770,977     | 827,860   | 897,689   | 944,538   | 46,849   | 5.2%   |
| 5204 OREGON PAID LEAVE TAX             | 36,662    | 40,276      | 44,854    | 47,691    | 50,303    | 2,612    | 5.5%   |
| 5206 WORKERS COMP                      | 24,855    | 28,800      | 28,639    | 72,118    | 59,502    | (12,616) | -17.5% |
| 5207 TRIMET TAX                        | 62,099    | 69,284      | 70,831    | 94,584    | 81,615    | (12,968) | -13.7% |
| 5210 HEALTH INSURANCES                 | 1,787,723 | 1,856,471   | 2,044,789 | 2,496,832 | 2,505,077 | 8,245    | 0.3%   |
| 5230 DEFERRED COMPENSATION MATCH       | 79,953    | 88,697      | 103,010   | 114,446   | 118,713   | 4,266    | 3.7%   |
| 5240 LIFE/DISABILITY/VEBA              | 74,189    | 73,202      | 85,054    | 106,881   | 103,574   | (3,307)  | -3.1%  |
| 5250 UNEMPLOYMENT INSURANCE            | -         | -           | (4,414)   | 10,000    | 10,000    | 0        | 0.0%   |
| 5295 VEHICLE ALLOWANCE                 | 10,800    | 10,800      | 10,700    | 11,150    | 10,800    | (350)    | -3.1%  |
| 5300 DEPARTMENT SUPPLIES               | 66,264    | 44,923      | 48,178    | 41,000    | 53,000    | 12,000   | 29.3%  |
| 5301 RADIO SUPPLIES (no longer in use) | -         | -           | 0         | 0         | 0         | 0        |        |
| 5302 TRAINING SUPPLIES                 | 1,851     | 3,896       | 2,038     | 2,500     | 4,000     | 1,500    | 60.0%  |
| 5303 UNIFORMS                          | 33,067    | 32,871      | 37,983    | 41,250    | 41,475    | 225      | 0.5%   |
| 5310 BACKGROUND INVESTIGATIONS         | -         | -           | 0         | 0         | 0         | 0        |        |
| 5313 EMPLOYMENT TESTING                | 12,246    | 18,377      | 20,954    | 21,500    | 30,100    | 8,600    | 40.0%  |
| 5315 TUITION REIMBURSEMENT             | -         | -           | 0         | 0         | 0         | 0        |        |
| 5323 FOOD/REFRESHMENTS                 | 6,659     | 9,164       | 11,545    | 13,150    | 14,250    | 1,100    | 8.4%   |
| 5330 NONCAP FURNITURE, EQUIP & TOOL    | 39,193    | 15,692      | 31,043    | 45,935    | 66,835    | 20,900   | 45.5%  |
| 5332 OFFSITE STORAGE                   | -         | -           | 13,000    | 0         | 13,000    | 13,000   |        |
| 5335 COMPUTER HARDWARE & SUPPLIES      | 13,745    | 14,634      | 34,409    | 45,835    | 86,869    | 41,034   | 89.5%  |
| 5336 MAJCS CAD TECHNOLOGY              | 329,315   | 207,579     | 5,189     | 104,300   | 120,450   | 16,150   | 15.5%  |
| 5340 SOFTWARE UPGRADES                 | 83,374    | 11,685      | 9,238     | 0         | 44,133    | 44,133   |        |
| 5350 FUEL                              | 34,718    | 41,497      | 39,273    | 47,500    | 49,000    | 1,500    | 3.2%   |

**WCCCA**  
**GF Roll Up**

FY27 Budget

|                                  | I       | J           | X         | Y         | A         | AA        | AB      |
|----------------------------------|---------|-------------|-----------|-----------|-----------|-----------|---------|
|                                  | Actuals | Preliminary | Projected | Budget    | Budget    | Budget    | Pct.    |
|                                  | FY24    | FY25        | FY26      | FY26      | FY27      | Δ         | Δ       |
| 5360 M & R EQUIPMENT REPAIR      | 82,731  | 90,283      | 58,319    | 54,000    | 59,000    | 5,000     | 9.3%    |
| 5361 M & R WCCCA BUILDING        | 332,396 | 258,087     | 178,216   | 196,480   | 128,900   | (67,580)  | -34.4%  |
| 5362 M & R TOWER SITES           | 195,289 | 110,565     | 273,321   | 378,250   | 275,000   | (103,250) | -27.3%  |
| 5363 M & R VEHICLES              | 32,959  | 20,427      | 16,292    | 15,000    | 22,800    | 7,800     | 52.0%   |
| 5367 LEASED/RENTED EQUIPMENT     | -       | -           | 0         | 0         | 0         | 0         |         |
| 5368 SOFTWARE MAINT. AGREEMENTS  | 252,728 | 535,101     | 1,196,510 | 1,235,722 | 1,151,948 | (83,774)  | -6.8%   |
| 5400 INSURANCE                   | 194,796 | 200,208     | 209,357   | 225,000   | 235,000   | 10,000    | 4.4%    |
| 5410 LEGAL SERVICES              | 65,235  | 109,238     | 208,431   | 200,494   | 335,380   | 134,886   | 67.3%   |
| 5412 AUDIT FEES                  | 35,960  | 39,260      | 63,000    | 50,000    | 50,000    | 0         | 0.0%    |
| 5414 PROFESSIONAL SVC CONTRACTS  | 340,936 | 339,517     | 973,295   | 1,077,263 | 1,133,854 | 56,591    | 5.3%    |
| 5416 BUILDING MAINTENANCE        | -       | -           | 0         | 0         | 0         | 0         |         |
| 5430 TELEPHONE                   | 155,947 | 157,789     | 158,586   | 162,906   | 168,464   | 5,558     | 3.4%    |
| 5431 ADMIN. TELEPHONE            | -       | -           | 2,000     | 3,000     | 0         | (3,000)   | -100.0% |
| 5432 HEAT/ENERGY                 | 5,773   | 6,966       | 7,585     | 10,080    | 10,584    | 504       | 5.0%    |
| 5433 ELECTRICITY                 | 183,895 | 200,656     | 245,410   | 289,800   | 310,086   | 20,286    | 7.0%    |
| 5434 WATER/SEWER                 | 40,119  | 43,527      | 45,957    | 38,430    | 40,352    | 1,922     | 5.0%    |
| 5436 GARBAGE                     | 3,546   | 3,741       | 4,477     | 38,000    | 39,900    | 1,900     | 5.0%    |
| 5445 RENT FOR SITE LEASES        | -       | -           | 0         | 0         | 0         | 0         |         |
| 5461 TRAINING                    | 23,744  | 16,610      | 40,469    | 49,155    | 71,365    | 22,210    | 45.2%   |
| 5462 TRAVEL EXPENSE              | 23,520  | 13,754      | 56,095    | 68,050    | 68,800    | 750       | 1.1%    |
| 5472 EMPLOYEE RECOGNITION/AWARDS | 5,705   | 2,410       | 15,385    | 21,900    | 24,400    | 2,500     | 11.4%   |
| 5481 COMMUNITY EDUCATION         | 620     | 2,352       | 4,136     | 4,500     | 4,500     | 0         | 0.0%    |
| 5500 SUBSCRIPTIONS               | 16,979  | 78,140      | 179,624   | 176,106   | 181,895   | 5,789     | 3.3%    |
| 5505 MEMBERSHIP DUES             | 5,434   | 13,759      | 17,307    | 11,882    | 16,481    | 4,599     | 38.7%   |
| 5510 SHIPPING & POSTAGE          | 4,525   | 5,016       | 6,886     | 6,500     | 8,000     | 1,500     | 23.1%   |
| 5515 BANKING & LATE FEES         | 0       | 1           | 5,333     | 8,000     | 8,000     | 0         | 0.0%    |
| 5569 BAD DEBT EXPENSE            | -       | -           | 667       | 1,000     | 1,000     | 0         | 0.0%    |
| 5570 MISC BUSINESS EXPENSE       | 5,000   | 5,000       | 6,667     | 10,000    | 10,000    | 0         | 0.0%    |
| 5571 RETREAT EXPENSE             | -       | -           | 0         | 0         | 0         | 0         |         |

**WCCCA**  
**GF Roll Up**

FY27 Budget

|                                   | I                 | J                 | X                 | Y                 | A                 | AA             | AB          |
|-----------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|----------------|-------------|
|                                   | Actuals           | Preliminary       | Projected         | Budget            | Budget            | Budget         | Pct.        |
|                                   | FY24              | FY25              | FY26              | FY26              | FY27              | Δ              | Δ           |
| 5572 ADVERTISING/PUBLIC NOTICES   | 2,589             | 2,866             | 2,257             | 2,060             | 3,502             | 1,442          | 70.0%       |
| 5610 BUILDING IMPROVEMENTS        | 185,817           | 139,678           | 310,161           | 308,700           | 96,200            | (212,500)      | -68.8%      |
| 5615 VEHICLES                     | 38,799            | 107,924           | 56,250            | 75,000            | 113,000           | 38,000         | 50.7%       |
| 5630 OFFICE FURNITURE & EQUIPMENT | 4,246             | 19,871            | 13,333            | 15,000            | 17,500            | 2,500          | 16.7%       |
| 5645 SHOP EQUIPMENT               | 24,700            | -                 | 139,798           | 181,700           | 64,000            | (117,700)      | -64.8%      |
| 5650 COMMUNICATIONS EQUIPMENT     | 165,970           | 384,774           | 793,283           | 728,000           | 787,000           | 59,000         | 8.1%        |
| 5660 COMPUTER EQUIPMENT           |                   |                   | 0                 |                   |                   | 0              |             |
| 5800 TRANSFERS OUT TO OTHER FUNDS | -                 | 1,575,000         | 1,100,000         | 1,100,000         | 1,000,000         | (100,000)      | -9.1%       |
| 5850 DEBT SERVICE (LEASE EXPENSE) | 155,875           | 130,975           | 150,132           | 153,495           | 173,438           | 19,943         | 13.0%       |
| <b>Total GF Expense</b>           | <b>18,168,235</b> | <b>21,132,311</b> | <b>24,195,865</b> | <b>26,538,859</b> | <b>27,376,578</b> | <b>837,719</b> | <b>3.2%</b> |
| Salaries & Wages                  | 9,512,289         | 10,307,970        | 10,918,960        | 11,922,661        | 12,575,813        | 653,152        | 5.5%        |
| Benefits                          | 5,449,678         | 5,810,528         | 6,485,513         | 7,357,755         | 7,667,304         | 309,549        | 4.2%        |
| Materials and Services            | 2,630,860         | 2,655,591         | 4,228,434         | 4,696,548         | 4,882,323         | 185,775        | 4.0%        |
| Capital Outlay                    | 419,532           | 652,247           | 1,312,826         | 1,308,400         | 1,077,700         | (230,700)      | -17.6%      |
| Other, incl. Transfers            | -                 | 1,575,000         | 1,100,000         | 1,100,000         | 1,000,000         | (100,000)      | -9.1%       |
| Debt Service                      | 155,875           | 130,975           | 150,132           | 153,495           | 173,438           | 19,943         | 13.0%       |
| <b>Total GF Expense</b>           | <b>18,168,235</b> | <b>21,132,311</b> | <b>24,195,865</b> | <b>26,538,859</b> | <b>27,376,578</b> | <b>837,719</b> | <b>3.2%</b> |

A:\Finance\Budget\FY 26-27\

|                                      | <b>FY23/24</b> | <b>FY24/25</b> | <b>FY25/26</b> | <b>FY26/27</b> | <b>Change/<br/>prior FY</b> |
|--------------------------------------|----------------|----------------|----------------|----------------|-----------------------------|
| <b>Administration</b>                |                |                |                |                |                             |
| Director                             | 1.00           | 1.00           | 1.00           | 1.00           | -                           |
| Assistant Director                   | 1.00           | 1.00           | 1.00           | 1.00           | -                           |
| Chief Financial Officer              | 1.00           | 1.00           | 1.00           | 1.00           | -                           |
| Accounting Specialist                | 1.00           | 1.00           | 1.00           | 1.00           | -                           |
| Administrative Specialist            | 2.00           | 2.00           | 2.00           | 2.00           | -                           |
| Business Analyst                     | 0.50           | 0.50           | 0.50           | -              | (0.50)                      |
| Performance Supervisor               | 1.00           | 1.00           | -              | -              | -                           |
| Human Resources Manager              | 1.00           | 1.00           | 1.00           | 1.00           | -                           |
| HR Generalist                        | -              | 0.50           | 1.00           | 1.00           | -                           |
| Background Investigator              | 0.10           | 0.10           | 0.10           | 0.75           | 0.65                        |
| Total Administration                 | 8.60           | 9.10           | 8.60           | 8.75           | 0.15                        |
| <b>Operations</b>                    |                |                |                |                |                             |
| Operations Manager                   | 1.00           | 1.00           | 1.00           | 1.00           | -                           |
| Administrative Supervisor            | 1.00           | 1.00           | 1.00           | 1.00           | -                           |
| Operations Supervisors               | 7.50           | 7.00           | 7.00           | 7.00           | -                           |
| Dispatchers/MDDs/Call Takers (Rep)   | 67.00          | 67.00          | 67.00          | 67.00          | -                           |
| Training Coordinator                 | 1.00           | 1.00           | 1.00           | 1.00           | -                           |
| Training Specialist                  | -              | -              | 1.00           | 1.00           | -                           |
| Audio Recording Specialist           | 1.00           | 1.00           | 1.00           | 1.00           | -                           |
| Total Operations                     | 78.50          | 78.00          | 79.00          | 79.00          | -                           |
| <b>Data Services</b>                 |                |                |                |                |                             |
| Technical Services Manager           | 0.40           | 0.40           | 0.40           | 0.40           | -                           |
| IT Supervisor                        | 1.00           | 1.00           | 1.00           | 1.00           | -                           |
| Network Administrator III            | 1.00           | 1.00           | 1.00           | 1.00           | -                           |
| Systems Administrator II             | 1.00           | 1.00           | 1.00           | 1.00           | -                           |
| Database Administrator II            | 1.00           | 1.00           | 2.00           | 2.00           | -                           |
| Data Analyst                         | -              | -              | -              | 0.50           | 0.50                        |
| GIS/Mapping Analyst                  | 1.00           | 1.00           | 1.00           | 1.00           | -                           |
| Total Data Services                  | 5.40           | 5.40           | 6.40           | 6.90           | 0.50                        |
| <b>Radio Services</b>                |                |                |                |                |                             |
| Technical Services Manager           | 0.60           | 0.60           | 0.60           | 0.60           | -                           |
| Strategic Systems Architect          | 0.35           | -              | -              | -              | -                           |
| Radio Systems Supervisor             | -              | 1.00           | 1.00           | 1.00           | -                           |
| Radio Technicians (I, II and Senior) | 6.00           | 5.00           | 5.00           | 5.00           | -                           |
| Facilities Supervisor                | 1.00           | 0.65           | 0.65           | 0.65           | -                           |
| Facilities Maintenance Tech I        | 2.00           | 1.95           | 1.95           | 1.95           | -                           |
| Total Radio Services                 | 9.95           | 9.20           | 9.20           | 9.20           | -                           |
| <b>Facilities</b>                    |                |                |                |                |                             |
| Facilities Supervisor                | -              | 0.35           | 0.35           | 0.35           | -                           |
| Facilities Maintenance Tech I        | -              | 1.05           | 1.05           | 1.05           | -                           |
| Custodians                           | -              | 2.00           | 2.00           | 2.00           | -                           |
| Total Facilities                     | -              | 3.40           | 3.40           | 3.40           | -                           |
| <b>Total FTE</b>                     | <b>102.45</b>  | <b>105.10</b>  | <b>106.60</b>  | <b>107.25</b>  | <b>0.65</b>                 |