Washington County Consolidated Communications Agency

Budgeted Line Items

Fiscal Year 2026-27

Michael Stout, CFO
5900 NE Pinefarm Court
Hillsboro, OR 97124
Phone: (503) 690-4911
www.wccca.com
June 18, 2026

9-1-1 WCCCA
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Washington County Consolidated Communications Agency

RESOLUTION 26-03

ADOPTION OF THE FISCAL YEAR 2026-2027 BUDGET

WHEREAS, the Fiscal Year 2026-2027 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 18, 2026

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 $31,914,590 for the Agency's General Fund and authorizes the appropriates as follows:

	FY27 Revised & Proposed for Adoption
General Fund	
Personal Services	$ 20,243,117
Materials & Services	4,898,323
Capital Outlay	1,298,700
Transfer (out)	1,000,000
Debt Service	173,438
Contingency	4,301,012
Total Appropriations	31,914,590
Unappr. Ending Fund Balance	234,699
Budget	$ 32,149,289

APPROVED AND ADOPTED this 18th day of June, 2026.

Chair, Board of Commissioners

General Fund

	Actual FY25	FY26 Adopted Budget	FY26 Estimated to June 30	Proposed Budget FY27
RESOURCES				
Beginning Working Capital	11,302,868	10,386,505	10,388,285	10,304,708
Revenues				
9-1-1 Telephone Tax	5,583,213	5,475,000	5,632,534	5,475,000
Interest Income	513,028	400,000	464,864	450,000
Member & Associate User Fees	11,651,561	12,571,204	12,571,215	13,260,543
C800 Contract Revenue	1,129,486	1,259,984	1,259,984	1,346,553
EMS Dispatch Fees	700,000	691,062	691,062	719,584
Non-member Contract Revenue	157,955	223,198	236,187	231,595
Contract Svcs. & Maintenance	117,700	34,000	29,297	36,000
Tower Site Rent	41,779	109,372	131,145	130,306
Miscellaneous	120,032	202,944	226,574	195,000
Total Revenues	20,014,754	20,966,764	21,242,862	21,844,581
TOTAL RESOURCES	$31,317,622	$31,353,269	$31,631,147	$32,149,289
REQUIREMENTS				
Personnel Services	15,915,524	19,280,412	16,931,264	20,243,117
Materials & Services	2,655,591	4,696,548	3,395,179	4,898,323
Capital Outlay	652,247	1,308,400	1,181,882	1,298,700
Transfers (out)	1,575,000	1,100,000	1,100,000	1,000,000
Debt Service	130,975	153,495	143,151	173,438
Contingency	-	4,437,176	-	4,301,012
TOTAL REQUIREMENTS	20,929,337	30,976,031	22,751,476	31,914,590
Fund Balance (UEFB)	-	452,237	-	234,699
Fiscal Year End Fund Balance	10,388,285	-	10,304,708	-
TOTAL BUDGET	$31,317,622	$31,428,268	$33,056,184	$32,149,289

Total FY27 Budget by Department

	Personnel Services	Materials & Services	Transfers	Capital Outlay	Debt Service	Total Requirements
Departmental						
Administration & Finance	2,032,488	1,265,395	1,000,000	-	33,000	4,330,883
Operations	14,267,450	718,676		-	11,000	14,997,126
Information Technology	1,429,387	640,157		301,000	-	2,370,544
MAJCS	-	700,855		-	-	700,855
PDCC	-	109,541		-	-	109,541
Radio Services	2,079,159	391,027		784,500	-	3,254,686
Facilities	434,633	1,072,672		213,200	129,438	1,849,943
Total Operational Expenditures	$20,243,117	$4,898,323	$1,000,000	$ 1,298,700	$ 173,438	$ 27,613,578
Non-Departmental						
Contingency						4,301,012
Unapp. Ending Fund Bal.						234,699
Total Budget						$ 32,149,289

GENERAL FUND REVENUE

Object	Account Name	FY22 Actuals	FY23 Actuals	FY24 Actuals	FY25 Actuals	FY26 Budget	FY27 Budget
4011	911 TELEPHONE TAX	5,545,499	5,570,657	5,691,157	5,583,213	5,475,000	5,475,000
4050	INTEREST INCOME	42,548	231,418	458,770	513,028	400,000	450,000
4200	MEMBER & ASSOCIATE USER FEES	10,704,561	11,112,024	11,528,515	11,651,561	12,571,204	13,260,543
4201	C 800 CONTRACT REVENUE	888,651	963,181	1,080,162	1,129,486	1,259,984	1,346,553
4202	EMS DISPATCH FEES	-	-	458,333	700,000	691,062	719,584
4203	NON-MEMBER CONTRACT REVENUE	147,346	133,999	117,987	157,955	223,198	231,595
4205	MAINTENANCE - MEMBERS	21,687	27,068	46,114	87,299	20,000	22,000
4206	MAINTENANCE - C 800	10,181	17,505	22,109	23,319	10,000	8,000
4207	MAINTENANCE - NON-MEMBERS	4,133	7,098	8,507	7,082	4,000	6,000
4304	TOWER SITE RENT REVENUE	153,726	111,710	167,156	41,779	109,372	130,306
4450	MISCELLANEOUS	171,678	192,669	131,540	148,613	202,944	195,000
4455	WCCCA Partner Pass-Thru Billings	(3,426)	(22,769)	26,799	(28,581)	-	-
					-		
Total Revenue		**17,686,584**	**18,344,560**	**19,737,149**	**20,014,754**	**20,966,764**	**21,844,581**

GENERAL FUND EXPENDITURES

Object	Account Name	FY22 Actuals	FY23 Actuals	FY24 Actuals	FY25 Actuals	FY26 Budget	FY27 Budget
Personnel Services							
5001	ADMIN-SALARIES & WAGES	3,070,665	3,260,222	3,506,618	3,738,634	4,922,475	5,290,978
5002	UNION-SALARIES & WAGES	4,896,924	4,712,707	4,733,160	4,933,235	6,241,692	6,540,835
5015	VACATION PAYOUT	121,506	104,775	220,050	142,287	37,994	40,000
5120	OVERTIME PAY	706,644	792,187	975,194	1,312,676	580,500	565,500
5121	COMP TIME	90,708	76,891	61,267	26,843	123,000	121,500
5130	CELL PHONE ALLOWANCE	-	-	16,000	9,400	17,000	17,000
5201	PERS CONTRIBUTION	2,353,120	2,425,351	2,663,261	2,826,741	3,506,364	3,783,182
5203	FICA/MEDICARE	663,043	667,580	710,137	760,310	897,689	944,538
5204	OREGON PAID LEAVE TAX	-	18,734	36,662	39,719	47,691	50,303
5206	WORKERS COMP	71,577	48,732	24,855	28,800	72,118	59,502
5207	TRIMET TAX	55,698	57,144	62,099	69,060	94,584	81,615
5210	HEALTH INSURANCES	1,871,547	1,782,181	1,787,723	1,856,471	2,496,832	2,505,077
5230	DEFERRED COMPENSATION MATCH	71,698	77,944	79,953	87,347	114,446	118,713
5240	LIFE/DISABILITY/VEBA	73,670	74,781	74,189	73,201	106,881	103,574
5250	UNEMPLOYMENT INSURANCE	-	-	-	-	10,000	10,000
5295	VEHICLE ALLOWANCE	10,800	10,800	10,800	10,800	11,150	10,800
Total Personnel Services		**14,057,600**	**14,110,029**	**14,961,967**	**15,915,524**	**19,280,416**	**20,243,117**

GENERAL FUND EXPENDITURES

Object	Account Name	FY22 Actuals	FY23 Actuals	FY24 Actuals	FY25 Actuals	FY26 Budget	FY27 Budget
Materials and Services							
5300	OFFICE SUPPLIES	20,833	26,198	66,264	44,923	41,000	53,000
5301	RADIO SUPPLIES	13,361	16,609	-	-	-	-
5302	TRAINING SUPPLIES	1,354	545	1,851	3,896	2,500	4,000
5303	UNIFORMS	37,248	26,933	33,067	32,871	41,250	41,475
5310	BACKGROUND INVESTIGATIONS	485	-	-	-	-	-
5313	EMPLOYMENT TESTING	11,939	6,807	12,246	18,377	21,500	30,100
5315	TUITION REIMBURSEMENT	-	-	-	-	-	-
5323	FOOD/REFRESHMENTS	1,140	4,333	6,659	9,164	13,150	14,250
5330	NONCAPITAL FURNITURE & EQUIP	12,609	13,180	39,193	15,692	45,935	66,835
5332	OFFSITE STORAGE	9,798	380	-	-	-	13,000
5335	COMPUTER HARDWARE & SUPPLIES	46,479	52,769	13,745	14,634	45,835	86,869
5336	MAJCS CAD Technology	225,382	165,675	329,315	207,579	104,300	120,450
5340	SOFTWARE UPGRADES	16,991	306,579	83,374	11,685	-	44,133
5350	FUEL	33,697	41,466	34,718	41,497	47,500	49,000
5360	RADIO INFRASTRUCTURE MATERIALS	47,756	59,687	82,731	90,283	54,000	59,000
5361	M & R BUILDING	84,780	539,460	332,396	258,087	196,480	128,900
5362	M & R TOWER SITE FACILITIES	163,744	155,494	195,289	110,565	378,250	275,000
5363	M & R VEHICLES	13,510	31,115	32,959	20,427	15,000	22,800
5364	M & R COMMUNICATIONS	-	-	-	-	-	-
5367	LEASED/RENTED EQUIPMENT	6,965	-	-	-	-	-
5368	MAINTENANCE AGREEMENTS	153,221	219,921	252,728	535,101	1,235,722	1,167,948
5400	INSURANCE	147,832	173,418	194,796	200,208	225,000	235,000
5410	LEGAL SERVICES	55,626	14,885	65,235	109,238	200,494	335,380
5412	AUDIT FEES	54,366	18,852	35,960	39,260	50,000	50,000
5414	PROFESSIONAL SVC CONTRACTS	303,177	261,025	340,936	339,517	1,077,263	1,133,854
5416	BUILDING MAINTENANCE	47,552	67,383	-	-	-	-
5430	TELEPHONE	105,641	190,956	155,947	157,789	162,906	168,464
5431	ADMIN. TELEPHONE	14,200	15,125	-	-	3,000	-
5432	HEAT/ENERGY	5,001	8,712	5,773	6,966	10,080	10,584
5433	ELECTRICITY	199,973	201,985	183,895	200,656	289,800	310,086
5434	WATER/SEWER	11,478	15,313	40,119	43,527	38,430	40,352
5436	GARBAGE	2,949	5,987	3,546	3,741	38,000	39,900
5445	RENT FOR SITE LEASES	125,843	-	-	-	-	-
5461	TRAINING	10,583	17,923	23,744	16,610	49,155	71,365
5462	TRAVEL EXPENSE	11,500	22,508	23,520	13,754	68,050	68,800
5472	EMPLOYEE RECOGNITION/AWARDS	8,266	7,410	5,705	2,410	21,900	24,400
5481	COMMUNITY EDUCATION	89	1,368	620	2,352	4,500	4,500
5500	SUBSCRIPTIONS	11,177	5,276	16,979	78,140	176,106	181,895
5505	MEMBERSHIP DUES	3,148	5,710	5,434	13,759	11,882	16,481
5510	SHIPPING & POSTAGE	4,668	5,988	4,525	5,016	6,500	8,000
5515	FEES & SVC CHARGES	7,749	4,324	0	1	8,000	8,000
5569	BAD DEBT EXPENSE	-	-	-	-	1,000	1,000
5570	MISC BUSINESS EXPENSE	7,357	5,778	5,000	5,000	10,000	10,000
5571	RETREAT EXPENSE	-	-	-	-	-	-
5572	ADVERTISING/PUBLIC NOTICES	2,382	1,081	2,589	2,866	2,060	3,502
Total Materials and Services		**2,041,848**	**2,718,158**	**2,630,860**	**2,655,591**	**4,696,548**	**4,898,323**

GENERAL FUND EXPENDITURES

Object	Account Name	FY22 Actuals	FY23 Actuals	FY24 Actuals	FY25 Actuals	FY26 Budget	FY27 Budget
Capital Outlay							
5610	BUILDING IMPROVEMENTS	-	37,631	185,817	139,678	308,700	121,200
5615	VEHICLES	38,460	73,247	38,799	107,924	75,000	113,000
5630	OFFICE FURNITURE & EQUIPMENT	230,330	-	4,246	19,871	15,000	17,500
5640	BUILDING EQUIPMENT	-	-	-	-	-	-
5645	SHOP EQUIPMENT	-	-	24,700	-	181,700	64,000
5650	COMMUNICATIONS EQUIPMENT	336,570	151,305	165,970	384,774	728,000	983,000
5660	COMPUTER EQUIPMENT						
5700	CAPITAL OUTLAY					-	-
Total Capital Outlay		**605,359**	**262,183**	**419,532**	**652,247**	**1,308,400**	**1,298,700**
Other							
5800	TRANSFERS OUT TO OTHER FUNDS				1,575,000	1,100,000	1,000,000
5850	DEBT SERVICE		113,678	155,875	130,975	153,495	173,438
Total Other		**-**	**113,678**	**155,875**	**1,705,975**	**1,253,495**	**1,173,438**
Total General Fund		**16,704,807**	**17,204,048**	**18,168,235**	**20,929,337**	**26,538,859**	**27,613,578**

ADMINISTRATION

Object	Account Name	FY22 Actuals	FY23 Actuals	FY24 Actuals	FY25 Actuals	FY26 Budget	FY27 Budget
Personnel Services							
5001	ADMIN-SALARIES & WAGES	792,589	980,832	993,458	1,039,467	1,195,068	1,303,358
5015	VACATION PAYOUT	4,022		7,647	30,831		
5120	OVERTIME PAY	-	51	4,802	5,871	3,500	7,500
5130	CELL PHONE ALLOWANCE	2,921	875	1,458	918	6,500	3,000
5121	COMP TIME	-		3,400	2,200	3,400	3,400
5201	PERS CONTRIBUTION	210,719	277,850	288,438	297,850	362,540	392,543
5203	FICA/MEDICARE	61,893	71,306	74,437	79,734	93,052	100,112
5204	OREGON PAID LEAVE TAX	-	2,094	3,623	4,135	4,834	5,269
5206	WORKERS COMP	3,487	2,145	559	1,232	3,625	2,635
5207	TRIMET TAX	5,462	6,950	7,079	7,704	9,668	10,538
5210	HEALTH INSURANCES	110,136	163,138	143,256	138,701	193,355	158,071
5230	DEFERRED COMPENSATION MATCH	8,771	11,529	11,127	12,742	15,710	17,124
5240	LIFE/DISABILITY/VEBA	6,516	7,347	7,205	7,551	8,943	10,538
5250	UNEMPLOYMENT INSURANCE	-		-	-	10,000	10,000
5295	VEHICLE ALLOWANCE	8,400	8,400	8,400	8,400	8,750	8,400
Total Personnel Services		**1,214,916**	**1,532,517**	**1,554,888**	**1,637,336**	**1,918,945**	**2,032,488**
Materials and Services							
5300	OFFICE SUPPLIES	4,839	6,981	7,340	19,673	11,000	18,000
5303	UNIFORMS	3,599	(509)	3,450	600	4,000	4,000
5310	BACKGROUND INVESTIGATIONS	-					-
5313	EMPLOYMENT TESTING	-	6,807	12,246	18,377	21,500	30,100
5323	FOOD/REFRESHMENTS	82	779	989	4,360	3,000	3,000
5330	NONCAPITAL FURNITURE & EQUIP	2,792	-	-	-	3,000	3,000
5367	LEASED/RENTED EQUIPMENT	6	7	10,041	4,516		-
5368	MAINTENANCE AGREEMENTS	6,965	-	-	-		-
5400	INSURANCE	5,572	12,929	13,728	14,571	22,000	23,000
5410	LEGAL SERVICES	147,832	173,418	194,796	200,208	225,000	235,000
5412	AUDIT FEES	55,626	14,885	64,565	108,705	200,000	335,000
5413	CONTRACTED SERVICES	54,366	18,852	35,960	39,260	50,000	50,000
5414	PROFESSIONAL SVC CONTRACTS	81,598	76,199	142,938	162,480	411,400	442,755
5430	TELEPHONE	6,032	11,833	5,480	7,651	15,000	15,000
5431	ADMIN. TELEPHONE	2,800	3,400	-	-		
5461	TRAINING	3,562	4,845	8,794	5,415	12,595	13,295
5462	TRAVEL EXPENSE	6,759	8,844	10,696	7,105	28,030	32,180
5472	EMPLOYEE RECOGNITION/AWARDS	7,587	7,168	2,099	1,818	17,000	17,500
5481	COMMUNITY EDUCATION	89	1,060	-	-	3,000	3,000
5500	SUBSCRIPTIONS	2,424	2,665	2,029	2,015	2,050	2,050
5505	MEMBERSHIP DUES	2,570	5,610	5,434	10,956	9,000	13,515
5510	SHIPPING & POSTAGE	1,449	2,047	205	1,010	3,000	3,000
5515	FEES & SVC CHARGES	7,749	4,324	0	1	8,000	8,000
5569	BAD DEBT EXPENSE	-	-	-	-	1,000	1,000
5570	BUSINESS EXPENSE	5,135	5,778	5,000	5,000	10,000	10,000
5572	ADVERTISING/PUBLIC NOTICES	2,382	1,081	2,589	2,866	1,500	3,000
Total Materials and Services		**411,815**	**369,003**	**528,378**	**616,587**	**1,061,075**	**1,265,395**
Other							
5800	TRANSFERS OUT TO OTHER FUNDS	-	-	-	1,575,000	1,100,000	1,000,000
5850	DEBT SERVICE	-	8,705	22,758	17,280	25,000	33,000
Total Other		**-**	**8,705**	**22,758**	**1,592,280**	**1,125,000**	**1,033,000**
Total Administration		**1,626,731**	**1,910,225**	**2,106,025**	**3,846,203**	**4,105,020**	**4,330,883**

HUMAN RESOURCES

Object	Account Name	FY22 Actuals	FY23 Actuals	FY24 Actuals	FY25 Actuals	FY26 Budget	FY27 Budget
Personnel Services							
5001	ADMIN-SALARIES & WAGES	127,146	-	-	-	-	-
5120	OVERTIME PAY	-	-	-	-	-	-
5121	COMP TIME	-	-	-	-	-	-
5201	PERS CONTRIBUTION	33,070	-	-	-	-	-
5203	FICA/MEDICARE	9,498	-	-	-	-	-
5206	WORKERS COMP	(108)	-	-	-	-	-
5207	TRIMET TAX	980	-	-	-	-	-
5210	HEALTH INSURANCES	26,568	-	-	-	-	-
5230	DEFERRED COMPENSATION MATCH	1,198	-	-	-	-	-
5240	LIFE/DISABILITY/VEBA	854	-	-	-	-	-
Total Personnel Services		**199,206**	**-**	**-**	**-**	**-**	**-**
Materials and Services							
5300	OFFICE SUPPLIES	300	-	-	-	-	-
5303	UNIFORMS	-	-	-	-	-	-
5310	BACKGROUND INVESTIGATIONS	485	-	-	-	-	-
5313	EMPLOYMENT TESTING	11,939	-	-	-	-	-
5323	FOOD/REFRESHMENTS	164	-	-	-	-	-
5368	MAINTENANCE AGREEMENTS	7,875	-	-	-	-	-
5413	CONTRACTED SERVICES	-	-	-	-	-	-
5414	PROFESSIONAL SVC CONTRACTS	4,081	-	-	-	-	-
5431	ADMIN TELEPHONE	307					
5461	TRAINING	585	-	-	-	-	-
5462	TRAVEL EXPENSE	-	-	-	-	-	-
5472	EMPLOYEE RECOGNITION/AWARDS	-	-	-	-	-	-
5505	MEMBERSHIP DUES	279	-	-	-	-	-
5572	ADVERTISING/PUBLIC NOTICES	-	-	-	-	-	-
Total Materials and Services		**26,015**	**-**	**-**	**-**	**-**	**-**
Total Human Resources		**225,221**	**-**	**-**	**-**	**-**	**-**

OPERATIONS

Object	Account Name	FY22 Actuals	FY23 Actuals	FY24 Actuals	FY25 Actuals	FY26 Budget	FY27 Budget
Personnel Services							
5001	ADMIN-SALARIES & WAGES	973,624	1,036,850	1,110,562	1,163,744	1,545,832	1,651,913
5002	UNION-SALARIES & WAGES	4,896,924	4,712,707	4,733,160	4,933,235	6,241,692	6,540,835
5015	VACATION PAYOUT	100,100	92,998	121,046	109,491	37,994	40,000
5120	OVERTIME PAY	655,397	736,986	889,552	1,240,801	475,000	475,000
5121	COMP TIME	81,384	68,256	49,652	12,414	100,000	100,000
5130	CELL PHONE ALLOWANCE	-		5,400	3,000	6,000	6,000
5201	PERS CONTRIBUTION	1,767,899	1,787,648	1,949,383	2,075,513	2,496,736	2,679,379
5203	FICA/MEDICARE	499,047	497,462	517,113	558,791	630,489	661,031
5204	OREGON PAID LEAVE TAX	-	13,754	26,964	29,216	33,626	35,255
5206	WORKERS COMP	24,612	19,909	10,464	8,566	25,220	22,034
5207	TRIMET TAX	40,747	40,815	43,199	49,218	67,252	52,882
5210	HEALTH INSURANCES	1,470,225	1,350,293	1,360,302	1,389,062	1,849,434	1,850,887
5230	DEFERRED COMP MATCH	51,416	55,767	55,925	62,006	75,659	79,324
5240	LIFE/DISABILITY/VEBA	55,784	57,441	55,921	50,725	75,659	70,510
5295	VEHICLE ALLOWANCE	2,400	2,400	2,400	2,400	2,400	2,400
Total Personnel Services		**10,619,559**	**10,473,286**	**10,931,042**	**11,688,182**	**13,662,991**	**14,267,450**
Materials and Services							
5300	OFFICE SUPPLIES	10,580	10,527	10,636	5,115	15,000	15,000
5302	TRAINING SUPPLIES	1,354	545	1,851	3,896	2,500	4,000
5303	UNIFORMS	26,949	22,095	23,617	23,382	28,500	28,500
5315	TUITION REIMBURSEMENT	-	-	-	-		
5323	FOOD/REFRESHMENTS	631	2,289	3,537	2,502	4,000	5,000
5330	NONCAPFURNITURE & EQUIP	8,966	528	-	3,657	16,435	16,435
5332	OFFSITE STORAGE	7,156	380	-	-		
5340	SOFTWARE UPGRADES	9,798	10,954	20,647	5,039		30,800
5350	FUEL	-	261	974	35	8,500	8,500
5364	M & R COMMUNICATIONS	6,416	1,810	-	-		
5367	LEASED/RENTED EQUIPMENT	-	-	-	-		
5368	MAINTENANCE AGREEMENTS	11,157	8,811	12,287	13,026	49,545	49,545
5413	CONTRACTED SERVICES	-	-	12,632	13,568	271,000	356,250
5414	PROF SVC CONTRACTS	32,790	19,820	124,592	129,446	130,756	135,756
5430	TELEPHONE	94,891	172,457	-	-	-	-
5431	ADMIN. TELEPHONE	5,100	4,800	13,628	9,140	23,860	43,070
5461	TRAINING	6,677	11,304	9,087	4,848	13,820	13,820
5462	TRAVEL EXPENSE	3,233	10,494	3,377	442	4,000	6,000
5472	EMPLOYEE RECOG/AWARDS	666	216	620	2,352	1,500	1,500
5481	COMMUNITY EDUCATION	-	308	2,324	1,622	2,500	2,500
5500	SUBSCRIPTIONS	1,588	1,440	-	1,846	2,000	2,000
5505	MEMBERSHIP DUES	150	-	-	-	-	
5571	RETREAT EXPENSE	-	-	-	-	-	
Total Materials and Services		**228,102**	**279,039**	**239,811**	**219,916**	**573,916**	**718,676**
Other							
5850	DEBT SERVICE	-	-	363	-	7,000	11,000
Total Other		**-**	**-**	**363**	**-**	**7,000**	**11,000**
Total Operations		**10,847,661**	**10,752,325**	**11,171,216**	**11,908,098**	**14,243,907**	**14,997,126**

INFORMATION TECHNOLOGY

Object	Account Name	FY22 Actuals	FY23 Actuals	FY24 Actuals	FY25 Actuals	FY26 Budget	FY27 Budget
Personnel Services							
5001	ADMIN-SALARIES & WAGES	387,202	412,877	473,868	527,292	767,854	862,820
5015	VACATION PAYOUT	13,875	3,027	36,543	-	-	-
5120	OVERTIME PAY	11,473	21,080	22,760	10,082	24,000	10,000
5121	COMP TIME	-	-	-	-	2,500	2,500
5130	CELL PHONE ALLOWANCE	-	-	2,040	600	3,600	3,600
5201	PERS CONTRIBUTION	103,794	119,946	141,945	145,364	215,448	263,676
5203	FICA/MEDICARE	29,242	32,478	38,814	39,916	60,645	65,040
5204	OREGON PAID LEAVE TAX	-	936	1,976	2,087	3,192	3,516
5206	WORKERS COMP	1,923	1,466	743	4,493	3,192	3,516
5207	TRIMET TAX	2,268	2,656	3,353	3,370	5,586	5,537
5210	HEALTH INSURANCES	100,033	97,991	100,873	119,366	183,529	193,362
5230	DEFERRED COMPENSATION MATCH	2,135	2,476	3,371	4,095	7,980	7,910
5240	LIFE/DISABILITY/VEBA	3,199	3,245	3,359	4,391	7,182	7,910
Total Personnel Services		**655,144**	**698,178**	**829,646**	**861,056**	**1,284,706**	**1,429,387**
					-		
Materials and Services							
5300	OFFICE SUPPLIES	1,457	1,167	6,158	827	-	
5303	UNIFORMS	2,000	137	-	2,479	3,200	3,200
5323	FOOD/REFRESHMENTS	24	1,689	1,772	166	150	150
5330	NONCAPITAL FURNITURE & EQUIP	569	220	9	-	5,000	5,000
5335	COMPUTER HARDWARE & SUPPLIES	46,479	5,389	3,180	136	18,900	32,600
5336	MAJCS CAD Technology	225,382	52,769	13,575	11,063	-	
5340	SOFTWARE UPGRADES	9,485	26,872	-	-	-	
5367	LEASED/RENTED EQUIPMENT	-	-	52,687	-	-	
5368	MAINTENANCE AGREEMENTS	124,714	143,581	-		289,881	273,996
5413	CONTRACTED SERVICES	-	-	114,980	213,519	126,415	160,500
5414	PROFESSIONAL SVC CONTRACTS	173,058	112,225	111,985	89,963	3,000	3,000
5431	ADMIN. TELEPHONE	977	1,000	5,925	2,380	-	
5461	TRAINING	1,740	2,040	-	-	9,300	6,000
5462	TRAVEL EXPENSE	(441)	141	-	1,510	9,500	5,500
5472	EMPLOYEE RECOGNITION/AWARDS	-	-	416	138	400	400
5500	SUBSCRIPTIONS	6,535	841	29	150	149,559	149,665
5505	MEMBERSHIP DUES	149	50	12,127	73,821	120	146
5515	FEES & SVC CHARGES	-	-	-		-	
Total Materials and Services		**592,128**	**348,121**	**322,843**	**396,152**	**615,425**	**640,157**
Capital Outlay							
5660	COMPUTER EQUIPMENT	305,024	118,710	67,186	100,593	566,000	301,000
Total Capital Outlay		**305,024**	**118,710**	**67,186**	**100,593**	**566,000**	**301,000**
Total Information Technology		**1,552,296**	**1,165,009**	**1,219,674**	**1,357,801**	**2,466,131**	**2,370,544**

PDCC

Object	Account Name	FY22 Actuals	FY23 Actuals	FY24 Actuals	FY25 Actuals	FY26 Budget	FY27 Budget
Materials and Services							
5335	COMPUTER HARDWARE & SUPPLIES	-	-	169	1,278	3,435	2,780
5340	SOFTWARE UPGRADES	-	-	-	-		13,333
5368	MAINTENANCE AGREEMENTS	-	18,660	20,888	12,749	28,771	41,758
5410	LEGAL SERVICES	-	-	670	533	494	380
5414	PROFESSIONAL SVC CONTRACTS	-	12,726	15,979	22,549	45,795	42,550
5430	TELEPHONE	-	624	5,624	9,409	8,150	8,558
5572	ADVERTISING/PUBLIC NOTICES	-	-	-		240	182
Total Materials and Services		**-**	**32,010**	**43,330**	**46,518**	**86,885**	**109,541**
Total PDCC		**-**	**32,010**	**43,330**	**46,518**	**86,885**	**109,541**

MAJCS

Object	Account Name	FY22 Actuals	FY23 Actuals	FY24 Actuals	FY25 Actuals	FY26 Budget	FY27 Budget
Materials and Services							
5301	RADIO SUPPLIES	-	137	-	-	-	
5335	COMPUTER HARDWARE & SUPPLIES	-	-	-	2,293	23,500	51,489
5336	MAJCS CAT TECHNOLOGY	-	165,675	329,315	207,579	104,300	120,450
5340	SOFTWARE UPGRADES	-	268,746	-	2,130		
5368	MAINTENANCE AGREEMENTS	-	7,385	8,453	144,604	361,900	401,917
5414	PROFESSIONAL SVC CONTRACTS	-	26,298	36,181	33,881	116,850	125,499
5430	TELEPHONE	-	1,391	11,828	2,930	1,500	1,500
Total Materials and Services		**-**	**469,495**	**385,777**	**393,417**	**608,050**	**700,855**
Total MAJCS		**-**	**469,495**	**385,777**	**393,417**	**608,050**	**700,855**

RADIO SERVICES

Object	Account Name	FY22 Actuals	FY23 Actuals	FY24 Actuals	FY25 Actuals	FY26 Budget	FY27 Budget
Personnel Services							
5001	ADMIN-SALARIES & WAGES	790,103	829,663	928,730	870,613	1,150,360	1,218,111
5015	VACATION PAYOUT	3,510	8,750	54,815	1,277		
5120	OVERTIME PAY	39,774	34,070	58,079	53,210	70,000	70,000
5130	CELL PHONE ALLOWANCE	-	7,760	10,157	11,757	12,000	13,000
5121	COMP TIME	6,403		5,160	3,180	3,500	3,500
5201	PERS CONTRIBUTION	237,637	239,907	283,495	270,858	352,220	371,814
5203	FICA/MEDICARE	63,363	66,334	79,772	71,033	92,690	98,629
5204	OREGON PAID LEAVE TAX	-	1,950	4,099	3,714	4,943	5,218
5206	WORKERS COMP	41,662	25,212	13,089	11,093	34,604	26,092
5207	TRIMET TAX	6,241	6,723	8,468	7,606	9,887	10,569
5210	HEALTH INSURANCES	164,586	170,759	183,291	178,567	221,219	238,744
5230	DEFERRED COMPENSATION MATCH	8,179	8,172	9,531	8,023	12,359	11,741
5240	LIFE/DISABILITY/VEBA	7,317	6,748	7,704	8,789	12,359	11,741
Total Personnel Services		**1,368,775**	**1,406,048**	**1,646,391**	**1,499,720**	**1,976,140**	**2,079,159**
Materials and Services							
5300	OFFICE SUPPLIES	1,059	2,670	30,966	12,022	10,500	11,000
5301	RADIO SUPPLIES	13,361	16,472	-		-	
5303	UNIFORMS	4,400	3,658	4,229	6,410	5,550	5,775
5323	FOOD/REFRESHMENTS	239	1,045	2,080	2,001	1,000	1,100
5330	NONCAPITAL FURNITURE & EQUIP	-	4,722	29,274	1,041	6,500	27,400
5340	SOFTWARE UPGRADES	344	-	-		-	13,000
5350	FUEL	15,433	17,101	21,850	18,046	18,500	20,000
5360	RADIO INFRASTRUCTURE MATERIALS	41,340	57,877	79,645	90,248	45,000	50,000
5363	M & R VEHICLES	13,510	31,115	32,959	20,427	15,000	22,800
5368	MAINTENANCE AGREEMENTS	(2,372)		-	-	233,500	177,682
5414	PROFESSIONAL SVC	2,060	28,555	79,235	122,299	99,803	
5430	TELEPHONE	3,741	7,575	14,795	17,076	4,500	4,650
5431	ADMIN. TELEPHONE	4,560	3,651	2,498	5,973	3,000	
5461	TRAINING	200	4,885	-	-	3,400	6,000
5462	TRAVEL EXPENSE	1,509	1,633	1,322	545	16,700	17,300
5472	EMPLOYEE RECOGNITION/AWARDS	13	3,170	3,321	1,663	500	500
5500	SUBSCRIPTIONS	629	26	200	-	21,997	27,680
5505	MEMBERSHIP DUES	-	330	320	682	762	820
5510	SHIPPING & POSTAGE	3,219	50	-	957	3,500	5,000
5515	FEES & SVC CHARGES	-	3,941	4,320	4,006	-	
5572	ADVERTISING/PUBLIC NOTICES	2,222				320	320
Total Materials and Services		**105,467**	**188,476**	**307,014**	**303,396**	**490,032**	**391,027**
Capital Outlay							
5610	BUILDING IMPROVEMENTS	-	-	10,600	34,412	5,000	5,000
5615	VEHICLES	38,460	73,247		34,986	75,000	63,000
5630	OFFICE FURNITURE AND EQUIPMENT	-	-			5,000	3,500
5645	SHOP EQUIPMENT	-	-			15,500	31,000
5650	COMMUNICATIONS EQUIPMENT	-	-	-	279,444	120,000	682,000
Total Capital Outlay		**38,460**	**73,247**	**10,600**	**348,842**	**220,500**	**784,500**
Total Radio Services		**1,512,702**	**1,667,771**	**1,964,005**	**2,151,958**	**2,686,672**	**3,254,686**

FACILITIES

Object	Account Name	FY22 Actuals	FY23 Actuals	FY24 Actuals	FY25 Actuals	FY26 Budget	FY27 Budget
Personnel Services							
5001	ADMIN-SALARIES & WAGES	-	-	-	137,518	263,361	254,776
5015	VACATION PAYOUT	-	-	-	688		
5120	OVERTIME PAY	-	-	-	2,712	8,000	3,000
5130	CELL PHONE ALLOWANCE	-	-	-	1,754	2,000	3,000
5121	COMP TIME	-	-	-	420	500	500
5201	PERS CONTRIBUTION	-	-	-	37,156	79,420	75,770
5203	FICA/MEDICARE	-	-	-	10,836	20,813	19,726
5204	OREGON PAID LEAVE TAX	-	-	-	567	1,095	1,045
5206	WORKERS COMP	-	-	-	3,416	5,477	5,226
5207	TRIMET TAX	-	-	-	1,162	2,191	2,090
5210	HEALTH INSURANCES	-	-	-	30,775	49,295	64,013
5230	DEFERRED COMPENSATION MATCH	-	-	-	481	2,739	2,613
5240	LIFE/DISABILITY/VEBA	-	-	-	1,745	2,739	2,874
Total Personnel Services		**-**	**-**	**-**	**229,230**	**437,630**	**434,633**
Materials and Services							
5300	OFFICE SUPPLIES	2,591	4,853	11,163	7,286	4,500	9,000
5330	NONCAPITAL FURNITURE & EQUIP	282	2,541	44	135	5,000	5,000
5332	OFFSITE STORAGE	-	-	6,739	10,858	15,000	15,000
5350	FUEL	18,264	24,365	12,868	23,451	29,000	29,000
5361	M & R BUILDING	84,780	539,199	2,112	-	500	500
5362	M & R TOWER SITE FACILITIES	163,744	155,494	332,396	258,087	196,480	128,900
5368	MAINTENANCE AGREEMENTS	6,275	-	195,289	110,565	378,250	275,000
5413	CONTRACTED SERVICES	9,591	6,182	3,157	14,333	250,125	200,050
5416	BUILDING MAINTENANCE	47,552	67,383	6,426	-	6,000	6,300
5432	HEAT/ENERGY	5,001	8,712	-	-	10,080	10,584
5433	ELECTRICITY	199,973	201,985	5,773	6,966	289,800	310,086
5434	WATER/SEWER	11,478	15,313	183,895	200,656	38,430	40,352
5436	GARBAGE	2,949	5,987	40,119	43,527	38,000	39,900
5445	RENT FOR SITE LEASES	125,843		3,546	3,741	-	-
5461	TRAINING	-	-	-	-	-	3,000
5500	SUBSCRIPTIONS	-	-	179	-	-	-
Total Materials and Services		**678,323**	**1,032,014**	**803,707**	**679,605**	**1,261,165**	**1,072,672**
Capital Outlay							
5610	BUILDING IMPROVEMENTS	-	37,631	175,217	105,266	303,700	116,200
5615	VEHICLES	-	-	38,799	72,938	-	50,000
5630	OFFICE FURNITURE & EQUIPMENT	230,330	-	4,246	19,871	10,000	14,000
5640	BUILDING EQUIPMENT	-	-	-		166,200	33,000
5645	SHOP EQUIPMENT	-	-	24,700	-	42,000	
5650	COMMUNICATIONS EQUIPMENT	31,546	32,595	98,784	4,737	-	
Total Capital Outlay		**261,876**	**70,226**	**341,746**	**202,812**	**521,900**	**213,200**
5850	DEBT SERVICE	-	104,973	132,754	113,695	121,495	129,438
Total Other		**-**	**104,973**	**132,754**	**113,695**	**121,495**	**129,438**
Total Facilities		**940,199**	**1,207,213**	**1,278,207**	**1,225,342**	**2,342,190**	**1,849,943**

Capital Projects Fund

	Actual FY25	FY26 Adopted Budget	FY26 Estimated to June 30	Proposed Budget FY27
RESOURCES				
Beginning Working Capital	920,639	1,007,600	2,528,900	3,658,442
Revenues				
Interest Income		-	29,542	-
Wash. Co. Bond Distribution		-	-	-
Transfers In		1,100,000	1,100,000	1,000,000
Total Revenues	1,608,261	1,100,000	1,129,542	1,000,000
TOTAL RESOURCES	2,528,900	2,107,600	3,658,442	4,658,442
REQUIREMENTS				
Capital Outlay	-	-	-	-
Contingency	-	1,000,000	-	1,000,000
TOTAL REQUIREMENTS	-	1,000,000	-	1,000,000
Fund Balance (UEFB)	-	1,107,600	-	3,658,442
Fiscal Year End Fund Balance	2,528,900	-	3,658,442	-
TOTAL BUDGET	2,528,900	2,107,600	3,658,442	4,658,442

CAPITAL PROJECTS FUND REVENUE

Object	Account Name	FY22 Actuals	FY23 Actuals	FY24 Actuals	FY25 Actuals	FY26 Budget	FY27 Budget
Revenue							
4050	INTEREST INCOME	5,843	32,870	37,525	33,261	-	-
4200	Intergovt'l Contracts	-	-	-	-	-	-
4300	Wash. Co. 2016 Bond Revenue	5,946,913	2,527,761	2,789,476	-	-	-
4600	Transfer In	-	-		1,575,000	1,100,000	1,000,000
Total Revenue		**5,952,756**	**2,560,631**	**2,827,001**	**1,608,261**	**1,100,000**	**1,000,000**

CAPITAL PROJECTS FUND EXPENSES

Object	Account Name	FY22 Actuals	FY23 Actuals	FY24 Actuals	FY25 Actuals	FY26 Budget	FY27 Budget
Capital Outlay							
56XX	CAPITAL FURNITURE	9,602	12,512	-	-	-	-
5640	BUILDING EQUIPMENT	-	-	-	-	-	-
5700	CAPITAL OUTLAY	6,056,187	2,843,736	2,612,384	-	-	-
Total Expense		**6,065,789**	**2,856,248**	**2,612,384**	**-**	**-**	**-**