

**GENERAL FUND**  
**911 Services**  
**RESOURCES & REQUIREMENTS**

	2022-2023	2023-2024	2024-2025	2025-2026	2025-2026	2025-2026
	ACTUAL	ACTUAL	ADOPTED	PROPOSED	APPROVED	ADOPTED
<b>RESOURCES</b>						
Telephone Tax	\$ 580,617	\$ 611,653	\$ 550,000	\$ 575,000	\$ 575,000	\$ 575,000
Timber & County Land Sales	214,381	271,091	150,000	120,000	120,000	120,000
Earnings on Investments	103,476	204,050	50,000	50,000	50,000	50,000
Beg Fund Balance/Net Working Capital	2,266,186	2,628,476	2,129,337	2,082,780	2,082,780	2,082,780
Taxes - Prior Years	-	-	30,000	25,000	25,000	25,000
Taxes - Current Year	1,096,112	1,139,953	1,111,973	1,157,091	1,157,091	1,157,091
New World Maintenance Reimbursement	74,134	77,842	82,512	82,010	82,010	82,010
Miscellaneous Income	9,347	36,036	10,000	10,000	10,000	10,000
Grant Income	-	-	77,000	35,000	35,000	35,000
<b>Total Resources</b>	<b>\$ 4,344,253</b>	<b>\$ 4,969,101</b>	<b>\$ 4,190,822</b>	<b>\$ 4,136,881</b>	<b>\$ 4,136,881</b>	<b>\$ 4,136,881</b>

<b>TAX LEVY INFORMATION</b>						
Estimate of Taxes Not to be Received/Discounted	\$ -	\$ -	\$ 58,525	\$ 60,900	\$ 60,900	\$ 60,900
Tax to be Levied	-	-	1,170,498	1,217,991	1,217,991	1,217,991
<b>Total Estimated Taxes to be Received</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,111,973</b>	<b>\$ 1,157,091</b>	<b>\$ 1,157,091</b>	<b>\$ 1,157,091</b>

<b>REQUIREMENTS</b>						
Personnel Services	\$ 1,060,186	\$ 1,322,118	\$ 1,968,191	\$ 2,119,390	\$ 2,119,390	\$ 2,119,390
Materials and Services	355,591	372,986	597,631	717,491	717,491	717,491
Capital Outlay	-	31,698	175,000	250,000	250,000	250,000
Transfer to Other Funds	300,000	500,000	500,000	-	-	-
Contingency	-	-	200,000	300,000	300,000	300,000
Unappropriated Ending Fund Balance	2,628,476	2,742,299	750,000	750,000	750,000	750,000
<b>Total Requirements</b>	<b>\$ 4,344,253</b>	<b>\$ 4,969,101</b>	<b>\$ 4,190,822</b>	<b>\$ 4,136,881</b>	<b>\$ 4,136,881</b>	<b>\$ 4,136,881</b>

## PERSONNEL SERVICES

ACCOUNT	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ADOPTED	2025-2026 PROPOSED	2025-2026 APPROVED	2025-2026 ADOPTED
<b>WAGES &amp; SALARY</b>						
Salary (15.5 FTE)	\$ 584,752	\$ 836,408	\$ 1,163,129	\$ 1,219,766	\$ 1,219,766	\$ 1,219,766
<i>Part-Time Dispatcher Salary</i>	16,294	-	-	-	-	-
Overtime	49,777	-	60,000	50,000	50,000	50,000
<b>Subtotal: Wages &amp; Salary</b>	<b>\$ 650,823</b>	<b>\$ 836,408</b>	<b>\$ 1,223,129</b>	<b>\$ 1,269,766</b>	<b>\$ 1,269,766</b>	<b>\$ 1,269,766</b>
<b>PAYROLL EXPENSE</b>						
PERS Employer Contribution (22.08/22.37%)	\$ 82,080	\$ 111,991	\$ 173,668	\$ 245,773	\$ 245,773	\$ 245,773
PERS (6% PickUp)	41,242	41,191	73,628	76,486	76,486	76,486
<i>Social Security Tax (.062)</i>	38,382	-	-	-	-	-
<i>Medicare (.0145)</i>	8,976	-	-	-	-	-
Worker's Compensation	1,441	(580)	8,800	5,000	5,000	5,000
Health Insurance (15)	212,618	253,653	353,442	377,121	377,121	377,121
Life Insurance	299	356	1,000	600	600	600
<i>Unemployment Insurance (0.90%)</i>	3,962	-	-	-	-	-
Long Term Disability	2,816	3,409	3,500	6,000	6,000	6,000
Employee Benefits (EAP & VEBA)	2,089	230	20,000	20,000	20,000	20,000
<i>Technology Allowance</i>	2,780	-	-	-	-	-
<i>Certification Pay</i>	5,947	-	-	-	-	-
<i>Training Pay</i>	272	-	-	-	-	-
Deferred Comp / Retirement	390	3,578	4,000	5,000	5,000	5,000
Payroll Taxes	6,068	71,881	107,024	113,644	113,644	113,644
<b>Subtotal: Payroll Expense</b>	<b>\$ 409,362</b>	<b>\$ 485,710</b>	<b>\$ 745,062</b>	<b>\$ 849,624</b>	<b>\$ 849,624</b>	<b>\$ 849,624</b>
<b>TOTAL PERSONNEL SERVICES</b>	<b>\$ 1,060,186</b>	<b>\$ 1,322,118</b>	<b>\$ 1,968,191</b>	<b>\$ 2,119,390</b>	<b>\$ 2,119,390</b>	<b>\$ 2,119,390</b>

## MATERIALS & SERVICES

ACCOUNT	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ADOPTED	2025-2026 PROPOSED	2025-2026 APPROVED	2025-2026 ADOPTED
<b>MAINTENANCE &amp; REPAIRS</b>						
Radio Equipment Repair & Maintenance	\$ 140	\$ 5,825	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
Computer Equip. Repair & Maintenance	11,177	17,454	20,000	20,000	20,000	20,000
Building Repair & Maintenance	4,028	11,531	30,000	75,000	75,000	75,000
Grounds Repair & Maintenance	1,997	2,187	6,000	6,000	6,000	6,000
Miscellaneous Maintenance	2,091	2,643	6,000	10,000	10,000	10,000
Generator Repair & Maintenance	1,910	3,399	7,000	7,000	7,000	7,000
<b>Subtotal: Maintenance Repairs</b>	<b>\$ 21,343</b>	<b>\$ 43,039</b>	<b>\$ 99,000</b>	<b>\$ 148,000</b>	<b>\$ 148,000</b>	<b>\$ 148,000</b>

## OPERATING EXPENSE

Cleaning Services	\$ 6,525	\$ 3,915	\$ 8,000	\$ 10,000	\$ 10,000	\$ 10,000
Food	3,610	5,024	6,000	8,000	8,000	8,000
Reference Materials	-	50	1,500	1,500	1,500	1,500
Promotional/Public Education Materials	2,394	1,920	3,000	5,000	5,000	5,000
Computer Software	19,111	25,732	60,000	65,000	65,000	65,000
Dues & Fees	2,329	2,749	6,000	6,000	6,000	6,000
Travel	2,767	7,219	12,000	12,000	12,000	12,000
Training	5,856	6,269	18,000	20,000	20,000	20,000
Uniform Allowance	-	-	1,500	2,000	2,000	2,000
Lease Payments	14,849	14,958	20,000	20,000	20,000	20,000
<b>Subtotal: Operating Expense</b>	<b>\$ 57,441</b>	<b>\$ 67,836</b>	<b>\$ 136,000</b>	<b>\$ 149,500</b>	<b>\$ 149,500</b>	<b>\$ 149,500</b>

## MATERIALS & SERVICES

ACCOUNT	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ADOPTED	2025-2026 PROPOSED	2025-2026 APPROVED	2025-2026 ADOPTED
<b>OFFICE OPERATIONS &amp; SUPPLIES</b>						
Postage	\$ 595	\$ 572	\$ 800	\$ 800	\$ 800	\$ 800
Advertising	380	676	3,500	2,000	2,000	2,000
Supplies & Materials	2,606	7,252	15,000	20,000	20,000	20,000
Misc. Equipment & Tools	209	3,795	12,000	15,000	15,000	15,000
<b>Subtotal: Office Operations &amp; Supplies</b>	<b>\$ 3,789</b>	<b>\$ 12,295</b>	<b>\$ 31,300</b>	<b>\$ 37,800</b>	<b>\$ 37,800</b>	<b>\$ 37,800</b>

## UTILITIES

Utilities - Telecommunications						
Telecommunications - 7 Digit Circuits	\$ 13,008	\$ 13,139	\$ 16,000	\$ 16,000	\$ 16,000	\$ 16,000
Telecommunications - Long Distance	301	256	1,000	1,000	1,000	1,000
Telecommunications - Toll-Free Access	260	260	500	500	500	500
Electricity	8,705	7,483	14,000	14,000	14,000	14,000
Fuel	3,602	2,287	6,000	6,000	6,000	6,000
Water & Sewage	468	480	1,000	1,000	1,000	1,000
Garbage	3,769	3,388	5,000	5,000	5,000	5,000
Miscellaneous Utilities	2,598	2,104	6,000	8,000	8,000	8,000
Translation Services	827	423	1,500	1,500	1,500	1,500
<b>Subtotal: Utilities</b>	<b>\$ 33,538</b>	<b>\$ 29,820</b>	<b>\$ 51,000</b>	<b>\$ 53,000</b>	<b>\$ 53,000</b>	<b>\$ 53,000</b>

## MATERIALS & SERVICES

ACCOUNT	2022-2023	2023-2024	2024-2025	2025-2026	2025-2026	2025-2026
INSURANCE	ACTUAL	ACTUAL	ADOPTED	PROPOSED	APPROVED	ADOPTED
Liability Insurance	\$ 8,270	\$ 9,126	\$ 12,000	\$ 14,000	\$ 14,000	\$ 14,000
Property Insurance Premiums	11,974	15,252	20,000	20,000	20,000	20,000
<b>Subtotal: Insurance</b>	<b>\$ 20,244</b>	<b>\$ 24,378</b>	<b>\$ 32,000</b>	<b>\$ 34,000</b>	<b>\$ 34,000</b>	<b>\$ 34,000</b>

ACCOUNT	2022-2023	2023-2024	2024-2025	2025-2026	2025-2026	2025-2026
OUTSIDE SERVICES	ACTUAL	ACTUAL	ADOPTED	PROPOSED	APPROVED	ADOPTED
Audit Services	\$ 5,500	\$ 7,500	\$ 8,000	\$ 10,000	\$ 10,000	\$ 10,000
Legal Services	14,913	9,598	20,000	20,000	20,000	20,000
Negotiation Services	7,807	128	5,000	10,000	10,000	10,000
Election Services	-	4,057	-	7,000	7,000	7,000
Bookkeeping/Computer Assistance	17,446	31,453	40,000	40,000	40,000	40,000
Miscellaneous Outside Services	53,681	22,026	40,000	70,000	70,000	70,000
<b>Subtotal: Outside Services</b>	<b>\$ 99,346</b>	<b>\$ 74,762</b>	<b>\$ 113,000</b>	<b>\$ 157,000</b>	<b>\$ 157,000</b>	<b>\$ 157,000</b>

## MATERIALS & SERVICES

ACCOUNT	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ADOPTED	2025-2026 PROPOSED	2025-2026 APPROVED	2025-2026 ADOPTED
<b>MAINTENANCE AGREEMENTS</b>						
CAD Software Maintenance	\$ 31,283	\$ 33,127	\$ 34,818	\$ 40,180	\$ 40,180	\$ 40,180
RMS Software Maintenance	19,122	20,078	25,031	27,165	27,165	27,165
Corrections Maintenance	13,575	14,253	15,109	15,864	15,864	15,864
Mobile Maintenance	41,437	43,510	42,372	38,982	38,982	38,982
ProQA	9,888	9,888	12,000	12,000	12,000	12,000
Digital Logging Recorder Maintenance	4,585	-	6,000	4,000	4,000	4,000
<b>Subtotal: Maintenance Agreements</b>	<b>\$ 119,890</b>	<b>\$ 120,857</b>	<b>\$ 135,331</b>	<b>\$ 138,191</b>	<b>\$ 138,191</b>	<b>\$ 138,191</b>
<b>TOTAL MATERIALS &amp; SERVICES</b>	<b>\$ 355,591</b>	<b>\$ 372,986</b>	<b>\$ 597,631</b>	<b>\$ 717,491</b>	<b>\$ 717,491</b>	<b>\$ 717,491</b>

## CAPITAL OUTLAY

ACCOUNT	2022-2023	2023-2024	2024-2025	2025-2026	2025-2026	2025-2026
CAPITAL OUTLAY	ACTUAL	ACTUAL	ADOPTED	PROPOSED	APPROVED	ADOPTED
Capital - Computers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital - Equipment	-	13,847	120,000	125,000	125,000	125,000
Replace Equipment - Miscellaneous		17,851	55,000	125,000	125,000	125,000
<b>Total Capital Outlay</b>	<b>\$ -</b>	<b>\$ 31,698</b>	<b>\$ 175,000</b>	<b>\$ 250,000</b>	<b>\$ 250,000</b>	<b>\$ 250,000</b>

## FUND TRANSFERS, CONTINGENCY & UNAPPROPRIATED ENDING BALANCE

ACCOUNT	2022-2023	2023-2024	2024-2025	2025-2026	2025-2026	2025-2026
	ACTUAL	ACTUAL	ADOPTED	PROPOSED	APPROVED	ADOPTED
<b>FUND TRANSFERS</b>						
General Fund Transfer	\$ 300,000	\$ 500,000	\$ 500,000	\$ -	\$ -	\$ -
<b>Total Fund Transfers</b>	<b>\$ 300,000</b>	<b>\$ 500,000</b>	<b>\$ 500,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>CONTINGENCY</b>						
Contingency	\$ -	\$ -	\$ 200,000	\$ 300,000	\$ 300,000	\$ 300,000
<b>Total Contingency</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 200,000</b>	<b>\$ 300,000</b>	<b>\$ 300,000</b>	<b>\$ 300,000</b>
<b>UNAPPROPRIATED OR ENDING BALANCE</b>						
Unappropriated or Ending Balance	\$ 2,628,476	\$ 2,742,299	\$ 750,000	\$ 750,000	\$ 750,000	\$ 750,000
<b>Total Unappropriated or Ending Balance</b>	<b>\$ 2,628,476</b>	<b>\$ 2,742,299</b>	<b>\$ 750,000</b>	<b>\$ 750,000</b>	<b>\$ 750,000</b>	<b>\$ 750,000</b>

## TECHNOLOGY RESERVE FUND

ACCOUNT	2022-2023	2023-2024	2024-2025	2025-2026	2025-2026	2025-2026
TECHNOLOGY RESERVE FUND	ACTUAL	ACTUAL	ADOPTED	PROPOSED	APPROVED	ADOPTED
<b>RESOURCES</b>						
Beginning Working Capital	\$ 791,538	\$ 991,538	\$ 1,391,538	\$ 1,891,538	\$ 1,891,538	\$ 1,891,538
Transfer in, from other funds	200,000	400,000	500,000	-	-	
<b>Fund 3 - Total Resources</b>	<b>\$ 991,538</b>	<b>\$ 1,391,538</b>	<b>\$ 1,891,538</b>	<b>\$ 1,891,538</b>	<b>\$ 1,891,538</b>	<b>\$ 1,891,538</b>
<b>REQUIREMENTS</b>						
Technology Purchases	\$ -	\$ -	\$ 500,000	\$ 750,000	\$ 750,000	\$ 750,000
Reserve for Future Expenditures	991,538	1,391,538	1,391,538	1,141,538	1,141,538	1,141,538
<b>Fund 3 - Total Requirements</b>	<b>\$ 991,538</b>	<b>\$ 1,391,538</b>	<b>\$ 1,891,538</b>	<b>\$ 1,891,538</b>	<b>\$ 1,891,538</b>	<b>\$ 1,891,538</b>

## CAPITAL IMPROVEMENT FUND

ACCOUNT	2022-2023	2023-2024	2024-2025	2025-2026	2025-2026	2025-2026
CAPITAL IMPROVEMENT FUND	ACTUAL	ACTUAL	ADOPTED	PROPOSED	APPROVED	ADOPTED
<b>RESOURCES</b>						
Beginning Working Capital	\$ 111,225	\$ 211,225	\$ 311,225	\$ 311,225	\$ 311,225	\$ 311,225
Transfer in, from other funds	\$ 100,000	\$ 100,000	-	-	-	-
<b>Fund 4 - Total Resources</b>	<b>\$ 211,225</b>	<b>\$ 311,225</b>	<b>\$ 311,225</b>	<b>\$ 311,225</b>	<b>\$ 311,225</b>	<b>\$ 311,225</b>
<b>REQUIREMENTS</b>						
Capital Outlay - Real Property/Capital Improvements	\$ -	\$ -	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000
Reserve for Future Expenditures	211,225	311,225	111,225	111,225	111,225	111,225
<b>Fund 4 - Total Requirements</b>	<b>\$ 211,225</b>	<b>\$ 311,225</b>	<b>\$ 311,225</b>	<b>\$ 311,225</b>	<b>\$ 311,225</b>	<b>\$ 311,225</b>