

# Tillamook County Emergency Communications District — 911 —



## 2023-2024 Budget

P.O. Box 911  
Tillamook, OR 97141  
503.842.3446

## **BOARD OF DIRECTORS**

|                         |               |
|-------------------------|---------------|
| John Eckhardt, Chair    | June 30, 2025 |
| Matt Kelly, Vice Chair  | June 30, 2025 |
| Mike Sheldon, Director  | June 30, 2023 |
| Jackie Fox, Director    | June 30, 2023 |
| Paula Tucker, Secretary | June 30, 2025 |

## **BUDGET COMMITTEE**

|                 |               |
|-----------------|---------------|
| Jason Hopkins   | June 30, 2024 |
| Todd Bush       | June 30, 2025 |
| Dan Arthur      | June 30, 2025 |
| Janet Stahl     | June 30, 2024 |
| Linda Kjemperud | June 30, 2024 |

## **BUDGET SCHEDULE FOR FY 2023–2024 BUDGET PROCESS**

|                           |  |
|---------------------------|--|
| <b>April 11, 2023</b>     | Publish FIRST NOTICE OF BUDGET COMMITTEE MEETING                                   |
| <b>April 25, 2023</b>     | Publish SECOND NOTICE OF BUDGET COMMITTEE MEETING                                  |
| <b>May 10, 2023</b>       | Regular Board Meeting; First meeting of the Budget Committee.                      |
| <b>May 23, 2023</b>       | Publication of the NOTICE OF BUDGET HEARING, FINANCIAL SUMMARY, AND FUND SUMMARIES |
| <b>June 14, 2023</b>      | Regular Board Meeting; PUBLIC HEARING ON THE BUDGET.                               |
| <b>July 15, 2023</b>      | Deadline to certify the tax levy to the County Assessor.                           |
| <b>September 30, 2023</b> | Deadline to send copy of complete budget document to County Clerk.                 |

## Budget Message

I am pleased to present the Fiscal Year 2023-2024 proposed budget for Tillamook County Emergency Communications District. This budget is prepared in accordance with the State of Oregon local budget law (ORS 294.305-294.565) and serves as a guideline for spending for the ensuing year. The proposed budget with projected revenue and appropriations provides stable operations for the upcoming fiscal year.

Within the budget, three types of funds are being used:

**General Fund:** The purpose of the general fund is to record financial transactions relating to all activities for which specific types of funds are not required.

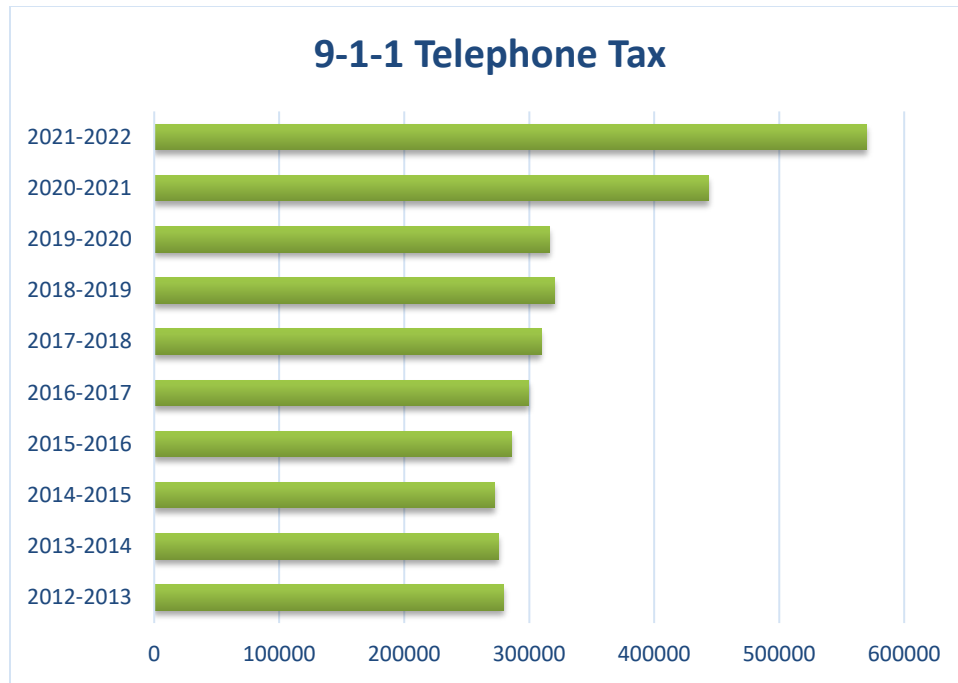
**Technology Reserve Fund:** This fund is set up to accumulate funds for the Microwave Radio System replacement or upgrade.

**Capital Improvement Fund:** The purpose of this fund is to record financial transactions related to building, remodeling, and improving the 9-1-1 Districts facility.

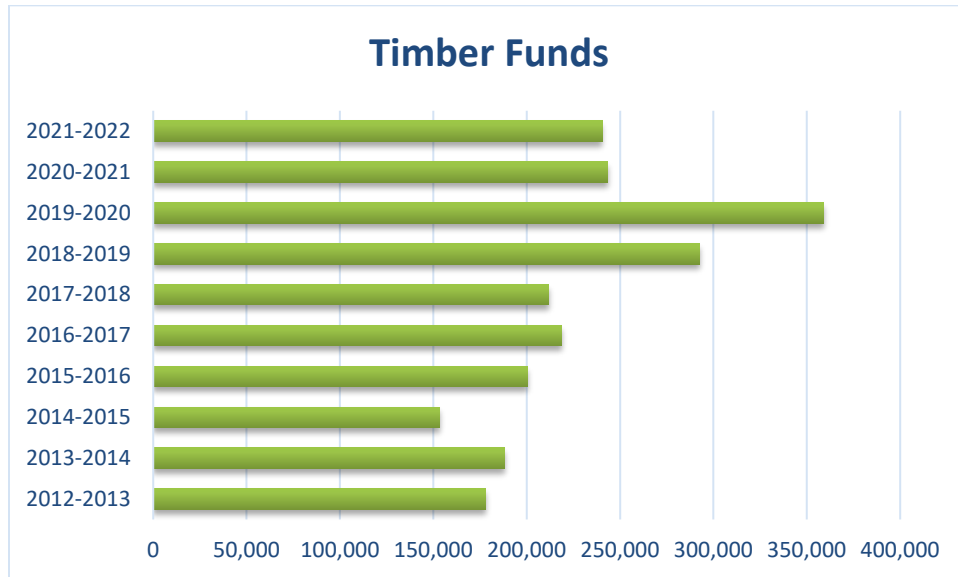
## General Fund Resources

**9-1-1 Telephone Tax:** The telephone tax is charged at \$1.25 per phone line per month to include pre-paid wireless phones. The tax is collected and turned over to the State of Oregon. 35% of the funds collected are kept by Oregon Emergency Management 9-1-1 program to fund training, equipment, mapping, etc. The remaining funds are then distributed amongst all Primary Safety Answering Points in Oregon based on population. For the fiscal year 2023-2024 the 9-1-1 Telephone Tax is budgeted at \$550,000.

The chart below represents actual past revenue received from the 9-1-1 Telephone Tax.



**Timber and County Land Sales:** Timber Fund estimates are based on the State Timber Revenue Projection from the State Forester and Tillamook County. The District projects revenue to be \$200,000 which is a very conservative estimate and was generated by reviewing actual past revenue. As you can see in the graph below, revenue is continuing to decrease.

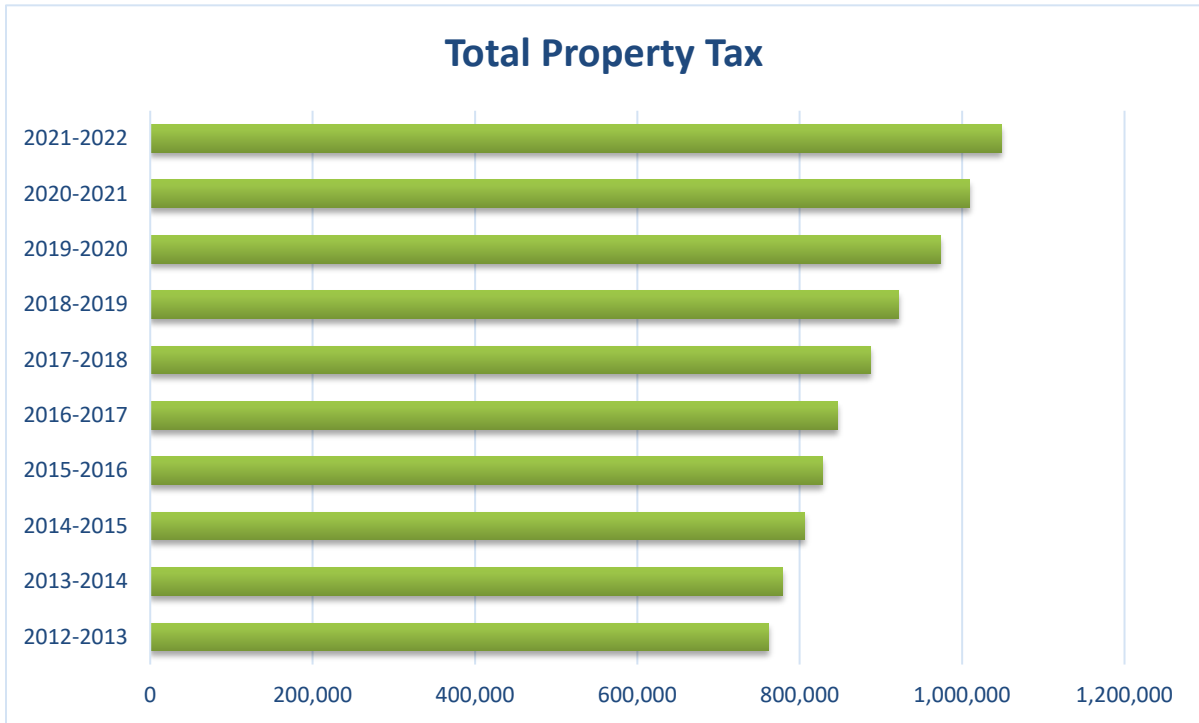


**Earnings on Investments:** This includes all interest earned in the Local Government Investment Pool (LGIP). Interest rates have continued to increase this past year. Based on current interest rates and historical data, Earnings on Investments is budgeted at \$30,000.

**Networking Capital:** The working capital budgeted is the projected beginning fund balance. The projected increase is in part due to projects that have not yet been completed and salary savings due to low staffing. The projected beginning fund balance is \$1,737,339.

**Prior Year Taxes:** This is revenue received from the collection of delinquent taxes that were imposed in previous years. Based on historical data, prior years taxes are budgeted at \$30,000.

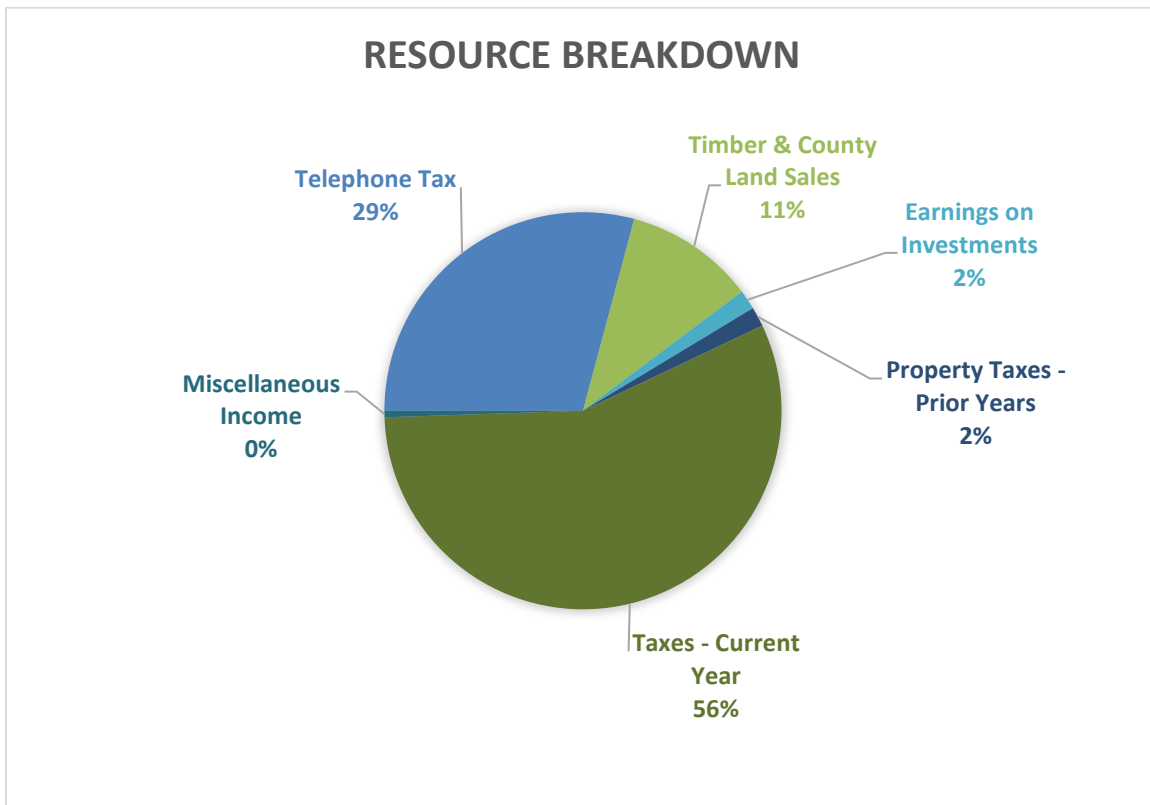
**Current Year Taxes:** The District is funded by a property tax levy that was established by voters in 1988. The District’s permanent rate of \$0.1883/\$1,000 of assessed value is anticipated to generate \$1,065,967. This is based on the Summary of Assessment for Tillamook County. This amount reflects a conservative 5% estimate of taxes not to be collected. This total anticipated tax represents 56.5% of our revenue.



**New World Reimbursement:** The District hosts and manages the county wide records management system that is integrated with the Districts Computer Aided Dispatch (CAD) system without a cost to those agencies. The District pays the upfront cost of the software maintenance each year and is later reimbursed by each agency for their portion. Reimbursement projected to be received is \$77,843.

**Miscellaneous Income:** This line item includes funds received from public records requests and annual fees billed to other agencies for siren testing and use of our microwave links. Miscellaneous income is budgeted at \$10,000.

The District's three major revenue sources are property taxes, 9-1-1 telephone tax, and timber funds. When combined, the average percent changes in revenue between the last five complete fiscal years (2016-2017 to 2021-2022) is 6.4%





## General Fund Requirements

**Personnel Services:** Includes salaries, benefits, workers compensation insurance, social security taxes, and other costs associated with having employees.

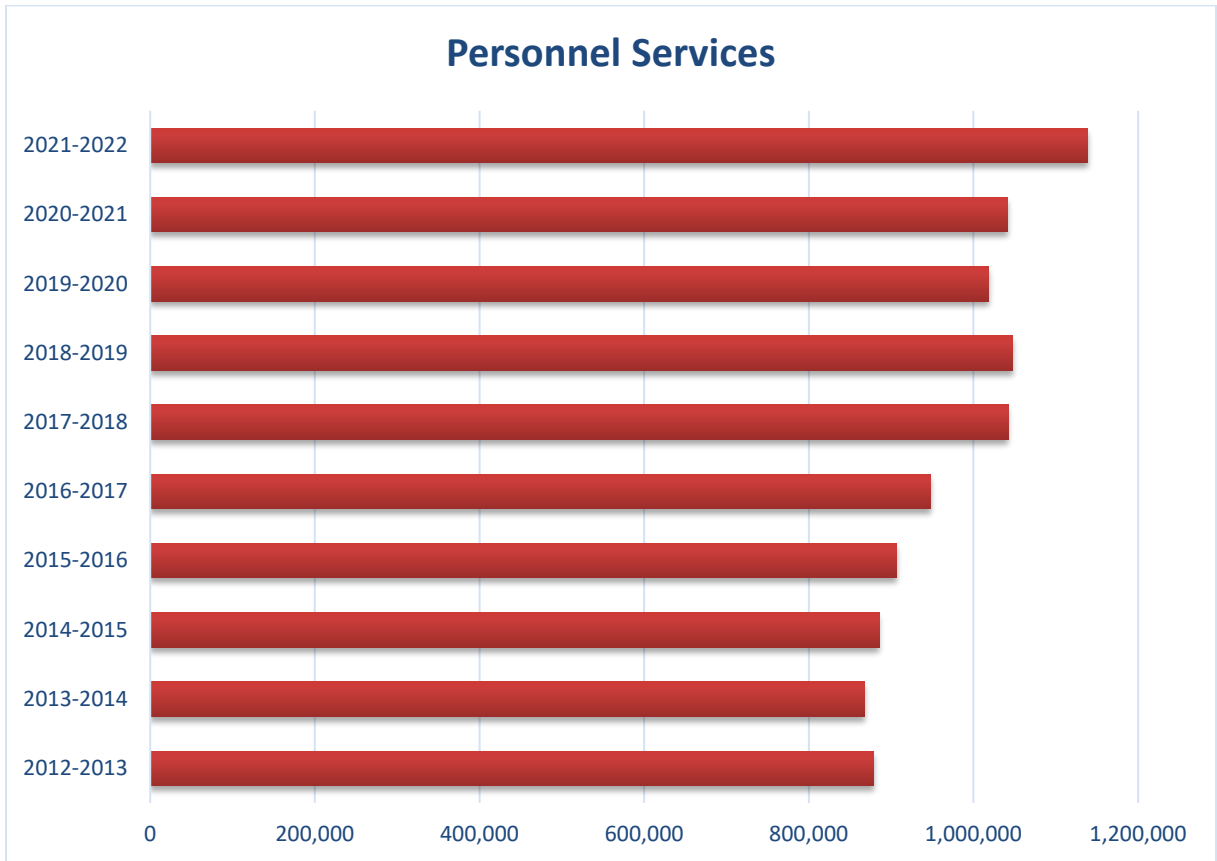
Personnel Services continues to be the District's largest area of expenditure. The District is budgeting for 14.8 full-time employees. The District continues to hire and train new 9-1-1 telecommunicators, train new Supervisory staff, and implement a new Lead Dispatcher position. The Lead Dispatcher position was created to build leadership and supervisory skills for potential future promotion. Additionally, the Board approved a new Technical Manager position in April 2023. The Technical Manager will be in charge of projects and maintenance for the District. We are currently recruiting for several positions that are vacant.

The Personnel Services figures proposed in the 2023 - 2024 fiscal year budget are based on estimates for the wage scale that will be outlined in the Collective Bargaining Agreement between the District and Oregon Teamsters Local 223. The Collective Bargaining Agreement expires June 30, 2023, and negotiations are currently taking place.

Health insurance costs increased for all non-union employees by 31% this past year, and we are projecting a conservative increase in January 2024. Additionally, the Public Employees Retirement System (PERS) increased for the 2023-2025 biennium. The rate effective July 1, 2023 will be 16.02% of salary up from 13.76% for Tier One and Tier Two employees and OPSRP employees will be 16.88% of salary up from 11.5%.

Personnel Services includes two new line items this year. Paid Leave Oregon is a new program that provides paid time off to employees, which costs the District 40% of 1% of gross wages. Deferred Comp was a negotiated benefit that began November of 2022.

The figure below represents a historical picture of Personnel Services. Many factors can affect actual Personnel costs from year to year such as staffing fluctuations, Public Employee Retirement System cost changes, annual step increases, cost of living adjustments, health insurance costs, and negotiated salary increases to name a few.



**Materials and Services:** This includes contractual services (such as attorney or accountant fees), materials (such as office supplies, fuel, or repair parts), and operating expenses (such as utilities, lease payments, insurance or travel).

This allows the District to maintain levels of service, buildings, equipment, and the overall facility.

The District is experiencing price increases in almost all areas. Most line items have increased to account for inflation in those areas.

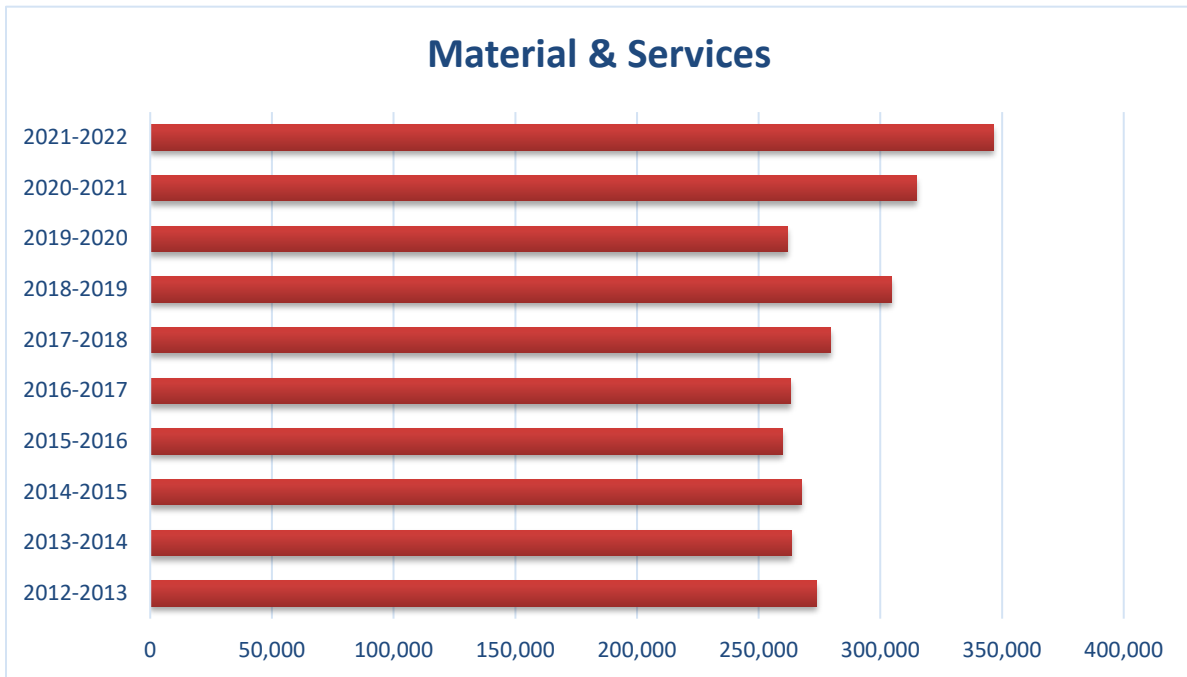
Under Operating Expenses, Computer Software has a large increase as I have moved several expenses to that line where I felt it was better categorized. This line item includes the new agreement for the District's website that was in need of upgrading. The new website went live in October 2022. Travel and Training expenses have also been increased due to the rise in gas prices, lodging, and training fees. Now that we are out of covid, and with several new positions, District employees need to attend and receive additional training in their perspective positions.

Under Insurance, the cost for both Liability and Property Premiums have gone up. The increase in insurance costs was due to trending property values. Our last appraisal was done in 2017 which caused our rates to go up 8.5%.

Within our Outside Services, Audit costs also increased due to costs of labor and their software tools. You will notice a very large increase in Legal Services. The District is currently researching the feasibility of taking over the Countywide Radio System. If the District were to move forward, this is budgeted to cover those costs associated with any Attorney Fee's. There is also an increase in Negotiation Services due to the contract currently being bargained. This is budgeted if negotiations are not completed in time and go into this fiscal year. Since this year is an election year, money has been allocated for that line item. Bookkeeping Services/Computer Assistance has increased to house the new payroll system, our IT expenses, which were moved from Miscellaneous Expenses, as well as our bookkeeper until we are able to get fully transitioned. The budgeted amount for Miscellaneous Services has decreased due to the movement of expenses to better suited categories. This line item will still cover our outside Quality Assurance Reviewer and Background Investigator.

Projects that were originally budgeted for in 2022-2023 were not completed and will be re-budgeted to transition our back patio door into an entry door to gain access into the new parking lot.

The chart below shows the historical costs of Materials and Services for the District.



**Capital Outlay:** This is defined as expenditures that result in the acquisition of, or addition to, fixed assets. Fixed assets are defined as assets of a long-term character that are intended to continue to be held or used, such as land, buildings, machinery, furniture, and other equipment.

Funds have been budgeted for purchasing of any equipment or supplies needed for maintenance of the county radio system in the event the District moves forward with ownership. Currently District employees utilize their personal vehicles for any travel which proves to be difficult and challenging when required to access certain radio sites, additional funds have been set aside if it is found a vehicle will be needed.

**Debt Service:** This is used for the repayment of any loan, bond, or borrowing. This line item has been removed as there are no past funds spent and the District does not have any outstanding debt.

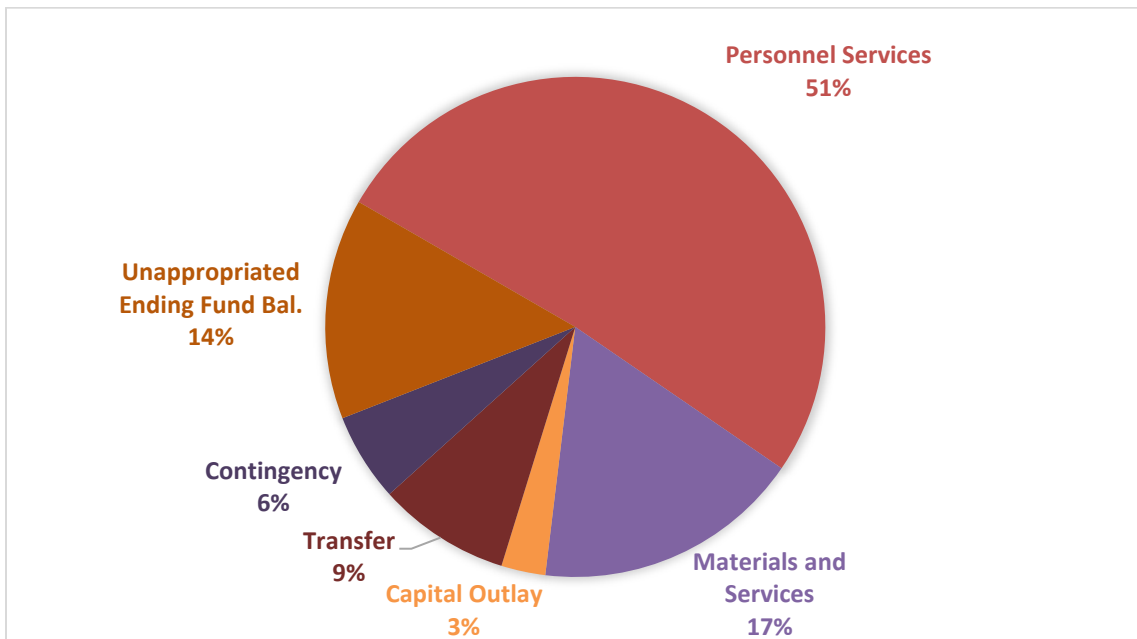
**Transfer to other Funds:** These are budgeted transfers of resources from one fund to another. The fund making the transfer shows the amount transferred as a budget requirement. The fund receiving the transfer shows it as a fund resource. If the money is to be expended, the fund receiving the transfer also shows that expenditure as a requirement. In that case, the money may be said to be “counted twice” in the budget, once as the transfer out and once as the actual expenditure.

The amounts being transferred will be transferred into the Capital Improvement Fund and Technology Reserve Fund.

**Contingency:** This is based on the assumption that operations may necessitate spending during the year on items that cannot be specifically identified at the time the budget is being prepared. This is a separate line item separate from any of the other major object classifications. This money must be transferred to another appropriation category before it can be expended.

**Unappropriated ending fund balance:** This provides the District with cash or a working capital balance with which to begin the fiscal year following the one for which this budget is being prepared until the time sufficient revenues will become available from other sources to meet cash flow needs.

The chart below is a visual representation of District budgeted expenditures.



**RESOURCES & REQUIREMENTS**

|                                      | 2020-2021           | 2021-2022           | 2022-2023           | 2023-2024           | 2023-2024   | 2023-2024   |
|--------------------------------------|---------------------|---------------------|---------------------|---------------------|-------------|-------------|
|                                      | ACTUAL              | ACTUAL              | ADOPTED             | PROPOSED            | APPROVED    | ADOPTED     |
| <b>RESOURCES</b>                     |                     |                     |                     |                     |             |             |
| Grant Income                         | \$ -                | \$ 122,160          | \$ -                | \$ -                |             |             |
| Telephone Tax                        | 443,475             | 570,045             | 500,000             | 550,000             |             |             |
| Timber & County Land Sales           | 243,285             | 240,321             | 260,000             | 200,000             |             |             |
| Earnings on Investments              | 19,599              | 16,528              | 10,000              | 30,000              |             |             |
| Beg Fund Balance/Net Working Capital | 1,880,565           | 2,059,678           | 1,032,795           | 1,737,339           |             |             |
| Taxes - Prior Years                  | -                   | -                   | 30,000              | 30,000              |             |             |
| Taxes - Current Year                 | 1,009,115           | 1,048,012           | 1,011,273           | 1,065,967           |             |             |
| New World Maintenance Reimbursement  | 56,267              | 66,750              | 72,690              | 77,843              |             |             |
| Miscellaneous Income                 | 14,222              | 10,586              | 15,000              | 10,000              |             |             |
| <b>Total Resources</b>               | <b>\$ 3,666,528</b> | <b>\$ 4,134,080</b> | <b>\$ 2,931,758</b> | <b>\$ 3,701,149</b> | <b>\$ -</b> | <b>\$ -</b> |

**TAX LEVY INFORMATION**

|   |             |             |                     |                     |             |             |
|---|-------------|-------------|---------------------|---------------------|-------------|-------------|
| Estimate of Taxes Not to be Received/Discounted | \$ -        | \$ -        | \$ 53,225           | \$ 56,104           |             |             |
| Tax to be Levied                                | -           | -           | 1,064,498           | 1,122,071           |             |             |
| <b>Total Estimated Taxes to be Received</b>     | <b>\$ -</b> | <b>\$ -</b> | <b>\$ 1,011,273</b> | <b>\$ 1,065,967</b> | <b>\$ -</b> | <b>\$ -</b> |

**REQUIREMENTS**

|                           |                     |                     |                     |                     |             |             |
|---------------------------|---------------------|---------------------|---------------------|---------------------|-------------|-------------|
| Personnel Services        | \$ 1,041,700        | \$ 1,138,738        | \$ 1,454,885        | \$ 1,793,558        |             |             |
| Materials and Services    | 314,815             | 346,459             | 461,873             | 607,591             |             |             |
| Capital Outlay            | 100,335             | 82,697              | 90,000              | 100,000             |             |             |
| Transfer to Other Funds   | 150,000             | 300,000             | 300,000             | 500,000             |             |             |
| Contingency               | -                   | -                   | 125,000             | 200,000             |             |             |
| Ending Fund Balance       | 2,059,678           | 2,266,186           | -                   | -                   |             |             |
| Unappropriated Funds      |                     |                     | 500,000             | 500,000             |             |             |
| <b>Total Requirements</b> | <b>\$ 3,666,528</b> | <b>\$ 4,134,080</b> | <b>\$ 2,931,758</b> | <b>\$ 3,701,149</b> | <b>\$ -</b> | <b>\$ -</b> |

## Technology Reserve Fund

The District maintains a Technology Reserve Fund for purpose of repair and replacement of the District’s technology to include our radio, computer, and network infrastructure. The technology used to maintain the services provided by the District has a limited lifespan and must be replaced as technology changes and improves. The area of greatest concern is our microwave radio backhaul. This system has reached end of support.

The District continues to participate in the county wide radio user group working to assess, plan, and implement an improved radio network for responder communications and improved safety. When a direction is determined, we will need to look to update this system to match that direction. This budget transfers \$400,000 from the General Fund into the Technology Reserve Fund which brings the balance to \$1,391,538 of which \$891,538 will not be appropriated and reserved for futures expenditures.

| <b>TECHNOLOGY RESERVE FUND</b>     |                   |                   |                   |                     |                  |                  |
|------------------------------------|-------------------|-------------------|-------------------|---------------------|------------------|------------------|
| <b>ACCOUNT</b>                     | <b>2020-2021</b>  | <b>2021-2022</b>  | <b>2022-2023</b>  | <b>2023-2024</b>    | <b>2023-2024</b> | <b>2023-2024</b> |
|                                    | <b>ACTUAL</b>     | <b>ACTUAL</b>     | <b>ADOPTED</b>    | <b>PROPOSED</b>     | <b>APPROVED</b>  | <b>ADOPTED</b>   |
| <b>TECHNOLOGY RESERVE FUND</b>     |                   |                   |                   |                     |                  |                  |
| <b>RESOURCES</b>                   |                   |                   |                   |                     |                  |                  |
| Beginning Working Capital          | \$ 441,538        | \$ 591,538        | \$ 791,538        | \$ 991,538          |                  |                  |
| Transfer in, from other funds      | 150,000           | 200,000           | 200,000           | 400,000             |                  |                  |
| <b>Fund 3 - Total Resources</b>    | <b>\$ 591,538</b> | <b>\$ 791,538</b> | <b>\$ 991,538</b> | <b>\$ 1,391,538</b> | <b>\$ -</b>      | <b>\$ -</b>      |
| <b>REQUIREMENTS</b>                |                   |                   |                   |                     |                  |                  |
| Technology Purchases               | \$ -              | \$ -              | \$ 150,000        | \$ 500,000          |                  |                  |
| Reserve for Future Expenditures    | 591,538           | 791,538           | 841,538           | 891,538             |                  |                  |
| <b>Fund 3 - Total Requirements</b> | <b>\$ 591,538</b> | <b>\$ 791,538</b> | <b>\$ 991,538</b> | <b>\$ 1,391,538</b> | <b>\$ -</b>      | <b>\$ -</b>      |

## Capital Improvement Fund

The District maintains a Capital Improvement Fund for capital improvements or purchases. During the 2018-2019 fiscal year, the District purchased the neighboring property at 2307/2309 3<sup>rd</sup> Street for future development and/or expansion.

The District demolished the adjacent structure and installed a temporary parking lot.

This budget transfers \$100,000 into the Capital Improvement Fund for the replacement of the administrative phone system, updating and replacing of security cameras, and updating or replacement of the door lock system. This will also allow us to continue work on the property next door, to include a permanent parking lot, fencing, gated entry, etc.

| <b>CAPITAL IMPROVEMENT FUND</b>                     |                  |                   |                   |                   |                  |                  |
|---|------------------|-------------------|-------------------|-------------------|------------------|------------------|
| <b>ACCOUNT</b>                                      | <b>2020-2021</b> | <b>2021-2022</b>  | <b>2022-2023</b>  | <b>2023-2024</b>  | <b>2023-2024</b> | <b>2023-2024</b> |
|   | <b>ACTUAL</b>    | <b>ACTUAL</b>     | <b>ADOPTED</b>    | <b>PROPOSED</b>   | <b>APPROVED</b>  | <b>ADOPTED</b>   |
| <b>CAPITAL IMPROVEMENT FUND</b>                     |                  |                   |                   |                   |                  |                  |
| <b>RESOURCES</b>                                    |                  |                   |                   |                   |                  |                  |
| Beginning Working Capital                           | \$ 26,315        | \$ 26,315         | \$ 88,068         | \$ 211,225        |                  |                  |
| Transfer in, from other funds                       | -                | 100,000           | 100,000           | 100,000           |                  |                  |
| <b>Fund 4 - Total Resources</b>                     | <b>\$ 26,315</b> | <b>\$ 126,315</b> | <b>\$ 188,068</b> | <b>\$ 311,225</b> | <b>\$ -</b>      | <b>\$ -</b>      |
| <b>REQUIREMENTS</b>                                 |                  |                   |                   |                   |                  |                  |
| Capital Outlay - Real Property/Capital Improvements | \$ -             | \$ 15,090         | \$ 88,068         | \$ 211,225        |                  |                  |
| Reserve for Future Expenditures                     | 26,315           | 111,225           | 100,000           | 100,000           |                  |                  |
| <b>Fund 4 - Total Requirements</b>                  | <b>\$ 26,315</b> | <b>\$ 126,315</b> | <b>\$ 188,068</b> | <b>\$ 311,225</b> | <b>\$ -</b>      | <b>\$ -</b>      |



## Conclusion

Some of the issues we need to keep in mind as we plan for the 2023-2024 fiscal year and beyond are unknown healthcare insurance costs, increased Public Employee Retirement System costs, interoperability with our user agencies as well as our regional partners, and providing our employees with training opportunities to improve their skills so we continue to provide a high level of service to our community. We also need to prepare for the costs for maintenance of the ever-growing technical infrastructure.

This budget represents the District taking the next step forward in extending our accomplishments and maintaining our quality of service.

I look forward to working with you to make 2023-2024 another year of significant accomplishment.

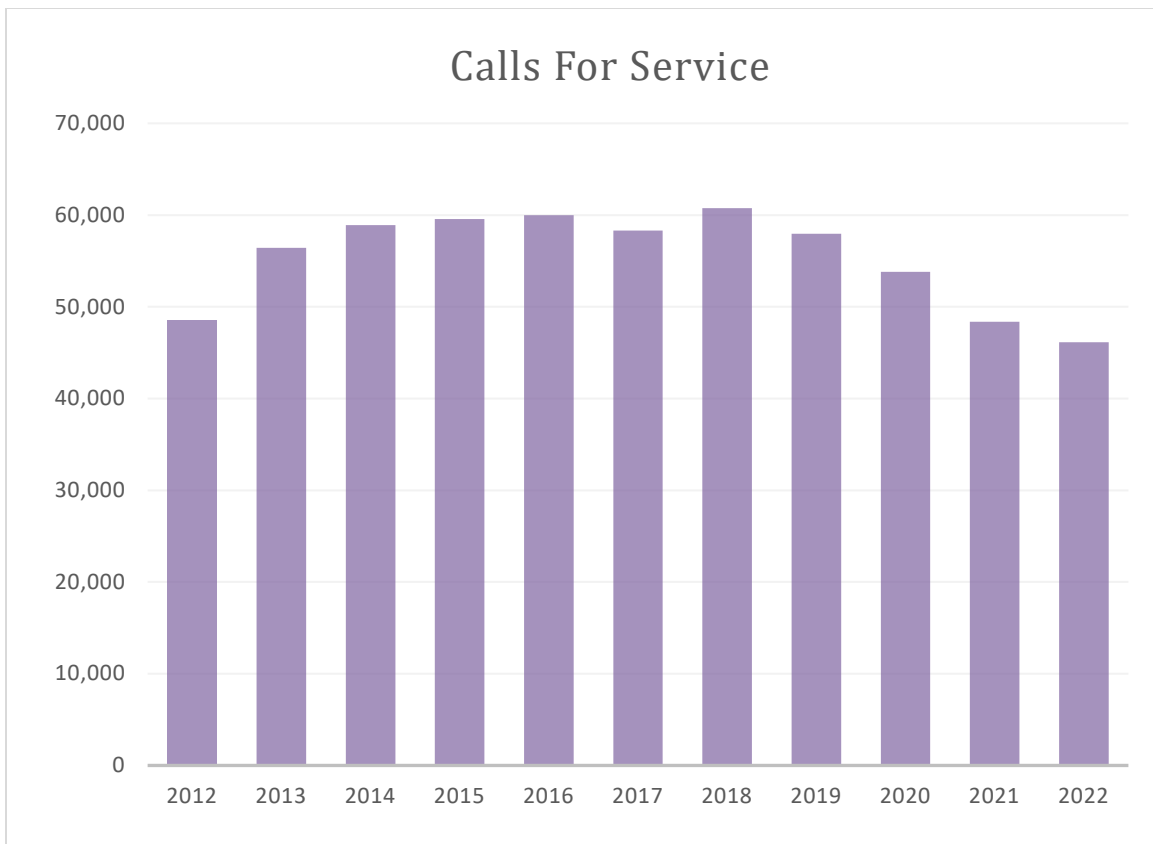
Yours in public service,

Tiffany Miller  
Administrator

## Annual Calls for Service

The District utilizes data generated by the Computer Aided Dispatch (CAD) system to determine a variety of staffing and resource allocation issues. The reports generated by CAD permit the District to analyze call patterns by day of week and/or by hour of day.

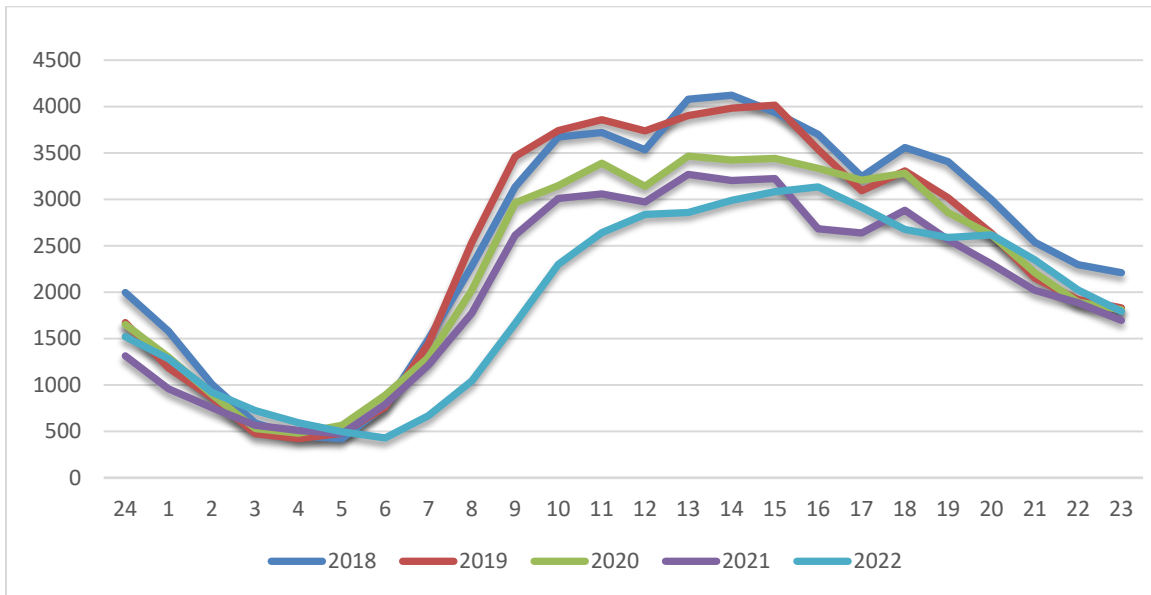
### Calls for Service



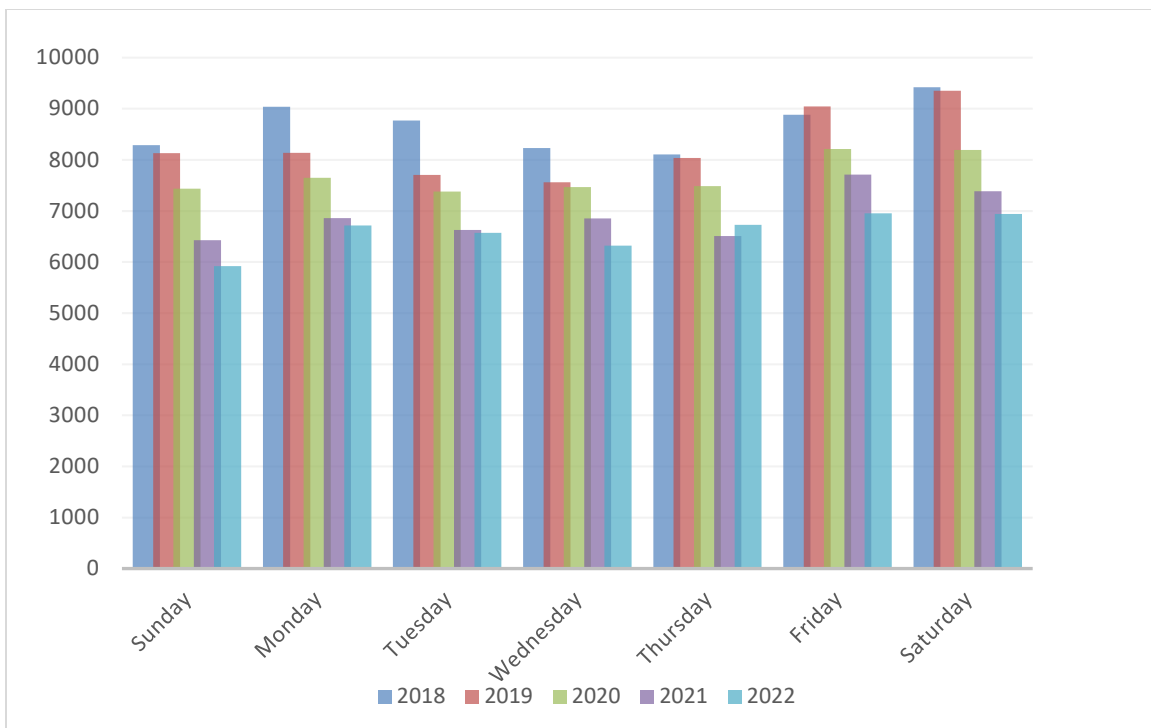
Tillamook County Emergency Communications District received 46,144 Calls for Service during the 2022 calendar year. It is hard to decipher in the data how much the volume really changed due to our new CAD system that went live in April 2021. The Call for Service counts differently today than it did historically by combining all duplicate phone numbers together into one Call For Service.

The next couple of charts are additional representations of Call for Service volumes.

### Calls for Service by Hour

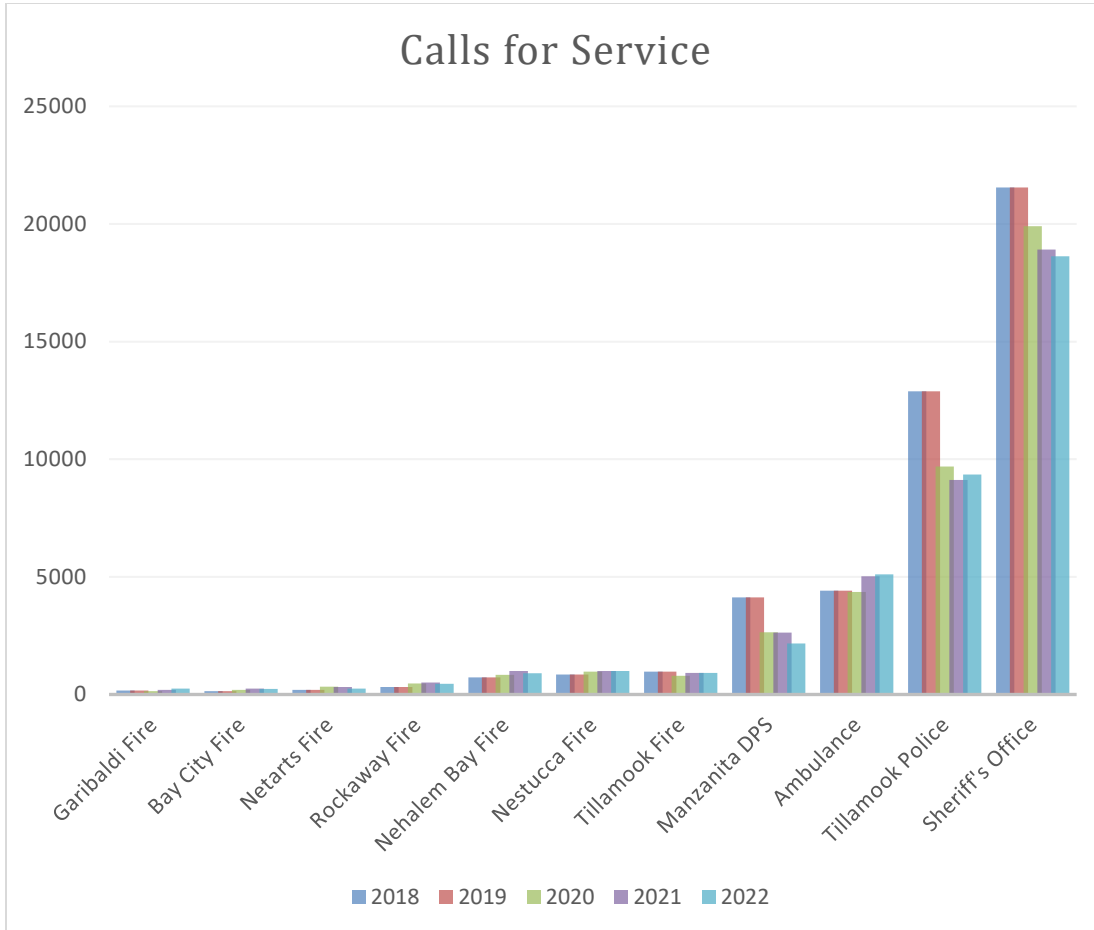


### Calls for Service by Day



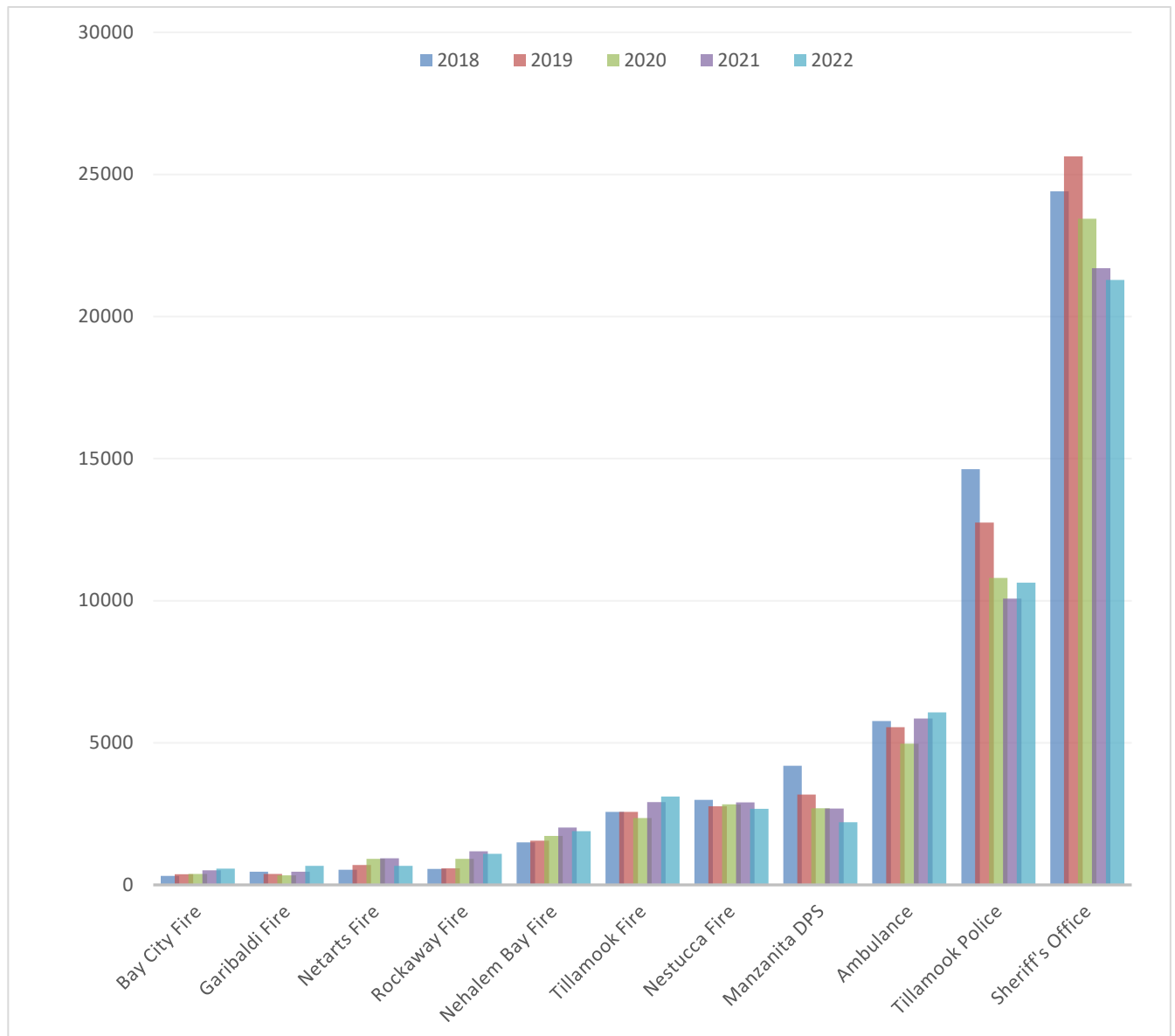
## Calls for Service by Agency

The below chart outlines the Calls for Service for each agency.



## Unit Dispatches

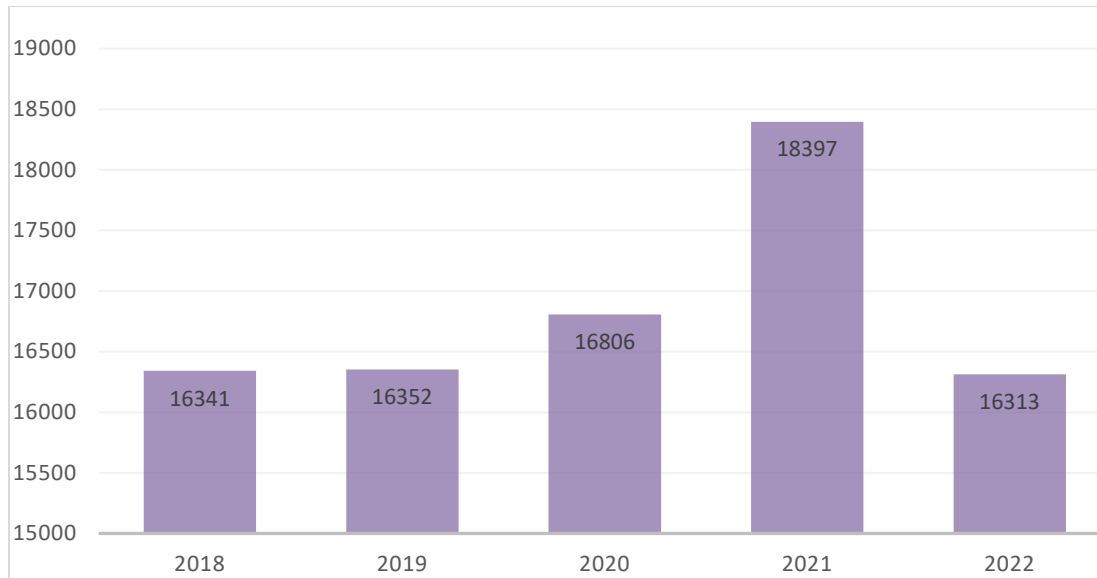
While Call for Service data presents one view of the activity for the District, another view that is available is the number of units the District dispatches. In a Call for Service we may send an ambulance, a police unit, and several fire units. Each of those units that are dispatched requires staff time to monitor. As you can see, when looking at units dispatched by agency below, some of the impact on the District changes.



## Annual Phone Calls

The District utilizes data generated by the Emergency Call Tracking System (ECaTS), which is the data collection tool implemented by the State of Oregon, Office of Emergency Management, to monitor 9-1-1 phone activity. The reports generated by ECaTS permit the District to analyze patterns and 9-1-1 call times.

9-1-1 calls show a large decrease over last year coming out of the pandemic.



National Emergency Number Association (NENA) publishes standards for Public Safety Answering Points (PSAP). One of the published standards is 9-1-1 call answering times. NENA Standard 2.2.1 states:

- 90% of all 9-1-1 calls arriving at the PSAP shall be answered within 15 seconds.
- 95% of all 9-1-1 calls should be answered within 20 seconds.

Especially considering our recent low staffing levels, the District is happy to report that during the 2022 calendar year Tillamook County Emergency Communication District exceeded the NENA standard:

- 97.84% of all 9-1-1 call were answered within 15 seconds
- 98.86% of all 9-1-1 calls were answered within 20 seconds.

## RESOURCES & REQUIREMENTS

|                                      | 2020-2021           | 2021-2022           | 2022-2023           | 2023-2024           | 2023-2024           | 2023-2024           |
|--------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
|                                      | ACTUAL              | ACTUAL              | ADOPTED             | PROPOSED            | APPROVED            | ADOPTED             |
| <b>RESOURCES</b>                     |                     |                     |                     |                     |                     |                     |
| Grant Income                         | \$ -                | \$ 122,160          | \$ -                | \$ -                | \$ -                | \$ -                |
| Telephone Tax                        | 443,475             | 570,045             | 500,000             | 550,000             | 550,000             | 550,000             |
| Timber & County Land Sales           | 243,285             | 240,321             | 260,000             | 200,000             | 200,000             | 200,000             |
| Earnings on Investments              | 19,599              | 16,528              | 10,000              | 30,000              | 30,000              | 30,000              |
| Beg Fund Balance/Net Working Capital | 1,880,565           | 2,059,678           | 1,032,795           | 1,737,339           | 1,737,339           | 1,737,339           |
| Taxes - Prior Years                  | -                   | -                   | 30,000              | 30,000              | 30,000              | 30,000              |
| Taxes - Current Year                 | 1,009,115           | 1,048,012           | 1,011,273           | 1,065,967           | 1,065,967           | 1,065,967           |
| New World Maintenance Reimbursement  | 56,267              | 66,750              | 72,690              | 77,843              | 77,843              | 77,843              |
| Miscellaneous Income                 | 14,222              | 10,586              | 15,000              | 10,000              | 10,000              | 10,000              |
| <b>Total Resources</b>               | <b>\$ 3,666,528</b> | <b>\$ 4,134,080</b> | <b>\$ 2,931,758</b> | <b>\$ 3,701,149</b> | <b>\$ 3,701,149</b> | <b>\$ 3,701,149</b> |

|   |             |             |                     |                     |                     |                     |
|---|-------------|-------------|---------------------|---------------------|---------------------|---------------------|
| <b>TAX LEVY INFORMATION</b>                     |             |             |                     |                     |                     |                     |
| Estimate of Taxes Not to be Received/Discounted | \$ -        | \$ -        | \$ 53,225           | \$ 56,104           | \$ 56,104           | \$ 56,104           |
| Tax to be Levied                                | -           | -           | 1,064,498           | 1,122,071           | 1,122,071           | 1,122,071           |
| <b>Total Estimated Taxes to be Received</b>     | <b>\$ -</b> | <b>\$ -</b> | <b>\$ 1,011,273</b> | <b>\$ 1,065,967</b> | <b>\$ 1,065,967</b> | <b>\$ 1,065,967</b> |

|                           |                     |                     |                     |                     |                     |                     |
|---------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| <b>REQUIREMENTS</b>       |                     |                     |                     |                     |                     |                     |
| Personnel Services        | \$ 1,041,700        | \$ 1,138,738        | \$ 1,454,885        | \$ 1,793,558        | \$ 1,793,558        | \$ 1,793,558        |
| Materials and Services    | 314,815             | 346,459             | 461,873             | 607,591             | 607,591             | 607,591             |
| Capital Outlay            | 100,335             | 82,697              | 90,000              | 100,000             | 100,000             | 100,000             |
| Transfer to Other Funds   | 150,000             | 300,000             | 300,000             | 500,000             | 500,000             | 500,000             |
| Contingency               | -                   | -                   | 125,000             | 200,000             | 200,000             | 200,000             |
| Ending Fund Balance       | <b>2,059,678</b>    | <b>2,266,186</b>    | -                   | -                   | -                   | -                   |
| Unappropriated Funds      |                     |                     | 500,000             | 500,000             | 500,000             | 500,000             |
| <b>Total Requirements</b> | <b>\$ 3,666,528</b> | <b>\$ 4,134,080</b> | <b>\$ 2,931,758</b> | <b>\$ 3,701,149</b> | <b>\$ 3,701,149</b> | <b>\$ 3,701,149</b> |

## PERSONNEL SERVICES

| ACCOUNT                                   | 2020-2021<br>ACTUAL | 2021-2022<br>ACTUAL | 2022-2023<br>ADOPTED | 2023-2024<br>PROPOSED | 2023-2024<br>APPROVED | 2023-2024<br>ADOPTED |
|---|---------------------|---------------------|----------------------|-----------------------|-----------------------|----------------------|
| <b>WAGES &amp; SALARY</b>                 |                     |                     |                      |                       |                       |                      |
| Salary (14.8 FTE)                         | \$ 592,844          | \$ 680,448          | \$ 815,486           | \$ 991,061            | \$ 991,061            | \$ 991,061           |
| Part-Time Dispatcher Salary               | 42,025              | 6,141               | 30,000               | 30,000                | \$ 30,000             | \$ 30,000            |
| Overtime                                  | 51,620              | 52,337              | 50,000               | 60,000                | \$ 60,000             | \$ 60,000            |
| <b>Subtotal: Wages &amp; Salary</b>       | <b>\$ 686,489</b>   | <b>\$ 738,926</b>   | <b>\$ 895,486</b>    | <b>\$ 1,081,061</b>   | <b>\$ 1,081,061</b>   | <b>\$ 1,081,061</b>  |
| <b>PAYROLL EXPENSE</b>                    |                     |                     |                      |                       |                       |                      |
| PERS Employer Contribution (16.02/16.88%) | \$ 62,012           | \$ 76,993           | \$ 105,220           | \$ 173,739            | \$ 173,739            | \$ 173,739           |
| PERS (6% PickUp)                          | 32,802              | 37,204              | 53,729               | 66,528                | \$ 66,528             | \$ 66,528            |
| Social Security Tax (.062)                | 42,583              | 42,985              | 55,520               | 67,026                | \$ 67,026             | \$ 67,026            |
| Medicare (.0145)                          | 10,190              | 10,053              | 12,985               | 15,675                | \$ 15,675             | \$ 15,675            |
| Worker's Compensation                     | (1,737)             | 3,126               | 8,800                | 8,800                 | \$ 8,800              | \$ 8,800             |
| Health Insurance (15)                     | 191,409             | 213,164             | 290,206              | 335,598               | \$ 335,598            | \$ 335,598           |
| Life Insurance                            | 310                 | 329                 | 1,000                | 1,000                 | \$ 1,000              | \$ 1,000             |
| Unemployment Insurance (0.70%)            | 5,396               | 5,142               | 8,059                | 7,567                 | \$ 7,567              | \$ 7,567             |
| Long Term Disability                      | 2,690               | 2,762               | 3,500                | 3,500                 | \$ 3,500              | \$ 3,500             |
| Employee Benefits (EAP)                   | 262                 | -                   | 1,000                | 1,000                 | \$ 1,000              | \$ 1,000             |
| Technology Allowance                      | 2,990               | 2,900               | 4,680                | 6,240                 | \$ 6,240              | \$ 6,240             |
| Certification Pay                         | 3,501               | 3,313               | 9,600                | 10,800                | \$ 10,800             | \$ 10,800            |
| Training Pay                              | 2,802               | 1,843               | 5,100                | 7,200                 | \$ 7,200              | \$ 7,200             |
| Paid Leave Oregon (4%)                    | -                   | -                   | -                    | 4,324                 | \$ 4,324              | \$ 4,324             |
| Deferred Comp                             | -                   | -                   | -                    | 3,500                 | \$ 3,500              | \$ 3,500             |
| <b>Subtotal: Payroll Expense</b>          | <b>\$ 355,211</b>   | <b>\$ 399,812</b>   | <b>\$ 559,399</b>    | <b>\$ 712,497</b>     | <b>\$ 712,497</b>     | <b>\$ 712,497</b>    |
| <b>TOTAL PERSONNEL SERVICES</b>           | <b>\$ 1,041,700</b> | <b>\$ 1,138,738</b> | <b>\$ 1,454,885</b>  | <b>\$ 1,793,558</b>   | <b>\$ 1,793,558</b>   | <b>\$ 1,793,558</b>  |



## MATERIALS & SERVICES

| ACCOUNT                              | 2020-2021<br>ACTUAL | 2021-2022<br>ACTUAL | 2022-2023<br>ADOPTED | 2023-2024<br>PROPOSED | 2023-2024<br>APPROVED | 2023-2024<br>ADOPTED |
|--------------------------------------|---------------------|---------------------|----------------------|-----------------------|-----------------------|----------------------|
| <b>MAINTENANCE &amp; REPAIRS</b>     |                     |                     |                      |                       |                       |                      |
| Radio Equipment Repair & Maintenance | \$ 2,512            | \$ 2,537            | \$ 20,000            | \$ 30,000             | \$ 30,000             | \$ 30,000            |
| Computer Equip. Repair & Maintenance | 8,844               | 7,740               | 20,000               | 20,000                | \$ 20,000             | \$ 20,000            |
| Building Repair & Maintenance        | 11,480              | 17,193              | 30,000               | 30,000                | \$ 30,000             | \$ 30,000            |
| Grounds Repair & Maintenance         | 2,586               | 5,285               | 5,000                | 6,000                 | \$ 6,000              | \$ 6,000             |
| Miscellaneous Maintenance            | 1,931               | 5,355               | 4,000                | 6,000                 | \$ 6,000              | \$ 6,000             |
| Generator Repair & Maintenance       | 3,372               | 5,211               | 5,500                | 7,000                 | \$ 7,000              | \$ 7,000             |
| <b>Subtotal: Maintenance Repairs</b> | <b>\$ 30,726</b>    | <b>\$ 43,319</b>    | <b>\$ 84,500</b>     | <b>\$ 99,000</b>      | <b>\$ 99,000</b>      | <b>\$ 99,000</b>     |

## OPERATING EXPENSE

|  |                  |                  |                  |                   |                   |                   |
|--|------------------|------------------|------------------|-------------------|-------------------|-------------------|
| Cleaning Services                      | \$ 3,180         | \$ 4,680         | \$ 7,000         | \$ 8,000          | \$ 8,000          | \$ 8,000          |
| Food                                   | 3,202            | 3,079            | 6,000            | 6,000             | \$ 6,000          | \$ 6,000          |
| Reference Materials                    | 1,410            | -                | 1,500            | 1,500             | \$ 1,500          | \$ 1,500          |
| Promotional/Public Education Materials | 1,173            | 1,314            | 2,000            | 3,000             | \$ 3,000          | \$ 3,000          |
| Computer Software                      | 62,244           | 16,130           | 20,000           | 50,000            | \$ 50,000         | \$ 50,000         |
| Dues & Fees                            | 2,391            | 2,369            | 4,500            | 4,500             | \$ 4,500          | \$ 4,500          |
| Travel                                 | 1,489            | 1,574            | 9,700            | 10,000            | \$ 10,000         | \$ 10,000         |
| Training                               | 5,650            | 4,107            | 9,000            | 12,000            | \$ 12,000         | \$ 12,000         |
| Uniform Allowance                      | -                | 723              | 1,000            | 1,000             | \$ 1,000          | \$ 1,000          |
| Lease Payments                         | 13,826           | 14,328           | 16,000           | 20,000            | \$ 20,000         | \$ 20,000         |
| <b>Subtotal: Operating Expense</b>     | <b>\$ 94,565</b> | <b>\$ 48,304</b> | <b>\$ 76,700</b> | <b>\$ 116,000</b> | <b>\$ 116,000</b> | <b>\$ 116,000</b> |

## MATERIALS & SERVICES

| ACCOUNT   | 2020-2021<br>ACTUAL | 2021-2022<br>ACTUAL | 2022-2023<br>ADOPTED | 2023-2024<br>PROPOSED | 2023-2024<br>APPROVED | 2023-2024<br>ADOPTED |
|---|---------------------|---------------------|----------------------|-----------------------|-----------------------|----------------------|
| <b>OFFICE OPERATIONS &amp; SUPPLIES</b>           |                     |                     |                      |                       |                       |                      |
| Postage   | \$ 537              | \$ 209              | \$ 800               | \$ 800                | \$ 800                | \$ 800               |
| Advertising                                       | 181                 | 751                 | 3,500                | 3,500                 | \$ 3,500              | \$ 3,500             |
| Supplies & Materials                              | 5,348               | 5,448               | 12,000               | 15,000                | \$ 15,000             | \$ 15,000            |
| Misc. Equipment & Tools                           | 4,910               | 5,208               | 9,000                | 12,000                | \$ 12,000             | \$ 12,000            |
| <b>Subtotal: Office Operations &amp; Supplies</b> | <b>\$ 10,976</b>    | <b>\$ 11,615</b>    | <b>\$ 25,300</b>     | <b>\$ 31,300</b>      | <b>\$ 31,300</b>      | <b>\$ 31,300</b>     |

## UTILITIES

|                                       |                  |                  |                  |                  |                  |                  |
|---------------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| Utilities - Telecommunications        |                  |                  |                  |                  |                  |                  |
| Telecommunications - 7 Digit Circuits | \$ 12,760        | \$ 12,765        | \$ 13,000        | \$ 15,000        | \$ 15,000        | \$ 15,000        |
| Telecommunications - Long Distance    | 390              | 456              | 1,000            | 1,000            | \$ 1,000         | \$ 1,000         |
| Telecommunications - Toll-Free Access | 270              | 262              | 500              | 500              | \$ 500           | \$ 500           |
| Electricity                           | 9,002            | 8,002            | 14,000           | 14,000           | \$ 14,000        | \$ 14,000        |
| Fuel                                  | 2,949            | 2,740            | 4,000            | 6,000            | \$ 6,000         | \$ 6,000         |
| Water & Sewage                        | 651              | 560              | 1,000            | 1,000            | \$ 1,000         | \$ 1,000         |
| Garbage                               | 3,271            | 3,869            | 4,000            | 5,000            | \$ 5,000         | \$ 5,000         |
| Miscellaneous Utilities               | 2,323            | 2,843            | 5,000            | 6,000            | \$ 6,000         | \$ 6,000         |
| Translation Services                  | 472              | 501              | 1,500            | 1,500            | \$ 1,500         | \$ 1,500         |
| <b>Subtotal: Utilities</b>            | <b>\$ 32,087</b> | <b>\$ 31,998</b> | <b>\$ 44,000</b> | <b>\$ 50,000</b> | <b>\$ 50,000</b> | <b>\$ 50,000</b> |

## MATERIALS & SERVICES

| ACCOUNT                     | 2020-2021        | 2021-2022        | 2022-2023        | 2023-2024        | 2023-2024        | 2023-2024        |
|-----------------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| INSURANCE                   | ACTUAL           | ACTUAL           | ADOPTED          | PROPOSED         | APPROVED         | ADOPTED          |
| Liability Insurance         | \$ 6,917         | \$ 7,333         | \$ 7,500         | \$ 12,000        | \$ 12,000        | \$ 12,000        |
| Property Insurance Premiums | 9,524            | 10,255           | 10,500           | 16,000           | \$ 16,000        | \$ 16,000        |
| <b>Subtotal: Insurance</b>  | <b>\$ 16,441</b> | <b>\$ 17,588</b> | <b>\$ 18,000</b> | <b>\$ 28,000</b> | <b>\$ 28,000</b> | <b>\$ 28,000</b> |

### OUTSIDE SERVICES

|                                   |                  |                  |                  |                   |                   |                   |
|-----------------------------------|------------------|------------------|------------------|-------------------|-------------------|-------------------|
| Audit Services                    | \$ 5,350         | \$ 5,500         | \$ 6,000         | \$ 8,000          | \$ 8,000          | \$ 8,000          |
| Legal Services                    | 945              | 2,503            | 8,000            | 50,000            | \$ 50,000         | \$ 50,000         |
| Negotiation Services              | 2,106            | 84               | 5,000            | 10,000            | \$ 10,000         | \$ 10,000         |
| Election Services                 | -                | 5,148            | -                | 6,000             | \$ 6,000          | \$ 6,000          |
| Bookkeeping/Computer Assistance   | 14,438           | 13,245           | 15,000           | 40,000            | \$ 40,000         | \$ 40,000         |
| Miscellaneous Outside Services    | 8,474            | 47,202           | 60,000           | 40,000            | \$ 40,000         | \$ 40,000         |
| <b>Subtotal: Outside Services</b> | <b>\$ 31,313</b> | <b>\$ 73,682</b> | <b>\$ 94,000</b> | <b>\$ 154,000</b> | <b>\$ 154,000</b> | <b>\$ 154,000</b> |

## MATERIALS & SERVICES

| ACCOUNT  | 2020-2021<br>ACTUAL | 2021-2022<br>ACTUAL | 2022-2023<br>ADOPTED | 2023-2024<br>PROPOSED | 2023-2024<br>APPROVED | 2023-2024<br>ADOPTED |
|--|---------------------|---------------------|----------------------|-----------------------|-----------------------|----------------------|
| <b>EMERGENCY NOTIFICATION SYSTEM</b>           |                     |                     |                      |                       |                       |                      |
| Annual Maintenance                             | \$ 9,000            | \$ -                | \$ 600               | \$ 600                | \$ 600                | \$ 600               |
| <b>Subtotal: Emergency Notification System</b> | <b>\$ 9,000</b>     | <b>\$ -</b>         | <b>\$ 600</b>        | <b>\$ 600</b>         | <b>\$ 600</b>         | <b>\$ 600</b>        |
| <b>MAINTENANCE AGREEMENTS</b>                  |                     |                     |                      |                       |                       |                      |
| CAD Software Maintenance                       | \$ 26,932           | \$ 29,793           | \$ 31,283            | \$ 32,848             | \$ 32,848             | \$ 32,848            |
| RMS Software Maintenance                       | 16,284              | 17,372              | 22,490               | 24,252                | \$ 24,252             | \$ 24,252            |
| Corrections Maintenance                        | 13,253              | 12,928              | 13,575               | 14,254                | \$ 14,254             | \$ 14,254            |
| Mobile Maintenance                             | 19,816              | 46,171              | 36,625               | 39,337                | \$ 39,337             | \$ 39,337            |
| ProQA  | 9,888               | 9,888               | 11,000               | 12,000                | \$ 12,000             | \$ 12,000            |
| Digital Logging Recorder Maintenance           | 3,536               | 3,801               | 3,800                | 6,000                 | \$ 6,000              | \$ 6,000             |
| <b>Subtotal: Maintenance Agreements</b>        | <b>\$ 89,709</b>    | <b>\$ 119,953</b>   | <b>\$ 118,773</b>    | <b>\$ 128,691</b>     | <b>\$ 128,691</b>     | <b>\$ 128,691</b>    |
| <b>TOTAL MATERIALS &amp; SERVICES</b>          | <b>\$ 314,815</b>   | <b>\$ 346,459</b>   | <b>\$ 461,873</b>    | <b>\$ 607,591</b>     | <b>\$ 607,591</b>     | <b>\$ 607,591</b>    |

## CAPITAL OUTLAY

| ACCOUNT                           | 2020-2021<br>ACTUAL | 2021-2022<br>ACTUAL | 2022-2023<br>ADOPTED | 2023-2024<br>PROPOSED | 2023-2024<br>APPROVED | 2023-2024<br>ADOPTED |
|-----------------------------------|---------------------|---------------------|----------------------|-----------------------|-----------------------|----------------------|
| <b>CAPITAL OUTLAY</b>             |                     |                     |                      |                       |                       |                      |
| Capital - Computers               | \$ -                | \$ -                | \$ -                 | \$ -                  | \$ -                  | \$ -                 |
| Capital - Equipment               | 45,517              | -                   | 40,000               | 30,000                | \$ 30,000             | \$ 30,000            |
| Replace Equipment - Miscellaneous | 54,818              | 82,697              | 50,000               | 70,000                | \$ 70,000             | \$ 70,000            |
| <b>Total Capital Outlay</b>       | <b>\$ 100,335</b>   | <b>\$ 82,697</b>    | <b>\$ 90,000</b>     | <b>\$ 100,000</b>     | <b>\$ 100,000</b>     | <b>\$ 100,000</b>    |

## FUND TRANSFERS, CONTINGENCY & UNAPPROPRIATED ENDING BALANCE

| ACCOUNT                     | 2020-2021<br>ACTUAL | 2021-2022<br>ACTUAL | 2022-2023<br>ADOPTED | 2023-2024<br>PROPOSED | 2023-2024<br>APPROVED | 2023-2024<br>ADOPTED |
|-----------------------------|---------------------|---------------------|----------------------|-----------------------|-----------------------|----------------------|
| <b>FUND TRANSFERS</b>       |                     |                     |                      |                       |                       |                      |
| General Fund Transfer       | \$ 150,000          | \$ 300,000          | \$ 300,000           | \$ 500,000            | \$ 500,000            | \$ 500,000           |
| <b>Total Fund Transfers</b> | <b>\$ 150,000</b>   | <b>\$ 300,000</b>   | <b>\$ 300,000</b>    | <b>\$ 500,000</b>     | <b>\$ 500,000</b>     | <b>\$ 500,000</b>    |

|                          |             |             |                   |                   |                   |                   |
|--------------------------|-------------|-------------|-------------------|-------------------|-------------------|-------------------|
| <b>CONTINGENCY</b>       |             |             |                   |                   |                   |                   |
| Contingency              | \$ -        | \$ -        | \$ 125,000        | \$ 200,000        | \$ 200,000        | \$ 200,000        |
| <b>Total Contingency</b> | <b>\$ -</b> | <b>\$ -</b> | <b>\$ 125,000</b> | <b>\$ 200,000</b> | <b>\$ 200,000</b> | <b>\$ 200,000</b> |

|   |                     |                     |                   |                   |                   |                   |
|---|---------------------|---------------------|-------------------|-------------------|-------------------|-------------------|
| <b>UNAPPROPRIATED OR ENDING BALANCE</b>       |                     |                     |                   |                   |                   |                   |
| Unappropriated or Ending Balance              | \$ 2,059,678        | \$ 2,266,186        | \$ 500,000        | \$ 500,000        | \$ 500,000        | \$ 500,000        |
| <b>Total Unappropriated or Ending Balance</b> | <b>\$ 2,059,678</b> | <b>\$ 2,266,186</b> | <b>\$ 500,000</b> | <b>\$ 500,000</b> | <b>\$ 500,000</b> | <b>\$ 500,000</b> |

## TECHNOLOGY RESERVE FUND

| ACCOUNT                            | 2020-2021<br>ACTUAL | 2021-2022<br>ACTUAL | 2022-2023<br>ADOPTED | 2023-2024<br>PROPOSED | 2023-2024<br>APPROVED | 2023-2024<br>ADOPTED |
|------------------------------------|---------------------|---------------------|----------------------|-----------------------|-----------------------|----------------------|
| <b>TECHNOLOGY RESERVE FUND</b>     |                     |                     |                      |                       |                       |                      |
| <b>RESOURCES</b>                   |                     |                     |                      |                       |                       |                      |
| Beginning Working Capital          | \$ 441,538          | \$ 591,538          | \$ 791,538           | \$ 991,538            | \$ 991,538            | \$ 991,538           |
| Transfer in, from other funds      | 150,000             | 200,000             | 200,000              | 400,000               | 400,000               | 400,000              |
| <b>Fund 3 - Total Resources</b>    | <b>\$ 591,538</b>   | <b>\$ 791,538</b>   | <b>\$ 991,538</b>    | <b>\$ 1,391,538</b>   | <b>\$ 1,391,538</b>   | <b>\$ 1,391,538</b>  |
| <b>REQUIREMENTS</b>                |                     |                     |                      |                       |                       |                      |
| Technology Purchases               | \$ -                | \$ -                | \$ 150,000           | \$ 500,000            | \$ 500,000            | \$ 500,000           |
| Reserve for Future Expenditures    | 591,538             | 791,538             | 841,538              | 891,538               | 891,538               | 891,538              |
| <b>Fund 3 - Total Requirements</b> | <b>\$ 591,538</b>   | <b>\$ 791,538</b>   | <b>\$ 991,538</b>    | <b>\$ 1,391,538</b>   | <b>\$ 1,391,538</b>   | <b>\$ 1,391,538</b>  |

## CAPITAL IMPROVEMENT FUND

| ACCOUNT   | 2020-2021<br>ACTUAL | 2021-2022<br>ACTUAL | 2022-2023<br>ADOPTED | 2023-2024<br>PROPOSED | 2023-2024<br>APPROVED | 2023-2024<br>ADOPTED |
|---|---------------------|---------------------|----------------------|-----------------------|-----------------------|----------------------|
| <b>CAPITAL IMPROVEMENT FUND</b>                     |                     |                     |                      |                       |                       |                      |
| <b>RESOURCES</b>                                    |                     |                     |                      |                       |                       |                      |
| Beginning Working Capital                           | \$ 26,315           | \$ 26,315           | \$ 88,068            | \$ 211,225            | \$ 211,225            | \$ 211,225           |
| Transfer in, from other funds                       | -                   | 100,000             | 100,000              | 100,000               | 100,000               | 100,000              |
| <b>Fund 4 - Total Resources</b>                     | <b>\$ 26,315</b>    | <b>\$ 126,315</b>   | <b>\$ 188,068</b>    | <b>\$ 311,225</b>     | <b>\$ 311,225</b>     | <b>\$ 311,225</b>    |
| <b>REQUIREMENTS</b>                                 |                     |                     |                      |                       |                       |                      |
| Capital Outlay - Real Property/Capital Improvements | \$ -                | \$ 15,090           | \$ 88,068            | \$ 211,225            | \$ 211,225            | \$ 211,225           |
| Reserve for Future Expenditures                     | 26,315              | 111,225             | 100,000              | 100,000               | 100,000               | 100,000              |
| <b>Fund 4 - Total Requirements</b>                  | <b>\$ 26,315</b>    | <b>\$ 126,315</b>   | <b>\$ 188,068</b>    | <b>\$ 311,225</b>     | <b>\$ 311,225</b>     | <b>\$ 311,225</b>    |