

Tillamook County Emergency Communications District — 911 —



2024-2025 Budget

P.O. Box 911
Tillamook, OR 97141
503.842.3446

BOARD OF DIRECTORS

John Eckhardt, Chair	June 30, 2025
Jason Hopkins, Vice Chair	June 30, 2027
Matt Kelly, Director	June 30, 2025
Jackie Fox, Director	June 30, 2027
Paula Tucker, Secretary	June 30, 2025

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Todd Bush	June 30, 2025
Blake Paulsen	June 30, 2025
Janet Stahl	June 30, 2024
Linda Kjemperud	June 30, 2024

BUDGET SCHEDULE FOR FY 2024–2025 BUDGET PROCESS

April 2, 2024	Publish FIRST NOTICE OF BUDGET COMMITTEE MEETING
April 16, 2024	Publish SECOND NOTICE OF BUDGET COMMITTEE MEETING
May 1, 2024	Regular Board Meeting; First meeting of the Budget Committee.
May 21, 2024	Publication of the NOTICE OF BUDGET HEARING, FINANCIAL SUMMARY, AND FUND SUMMARIES
June 12, 2024	Regular Board Meeting; PUBLIC HEARING ON THE BUDGET.
July 15, 2024	Deadline to certify the tax levy to the County Assessor.
September 30, 2024	Deadline to send copy of complete budget document to County Clerk.

Budget Message

I am pleased to present the Fiscal Year 2024-2025 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.

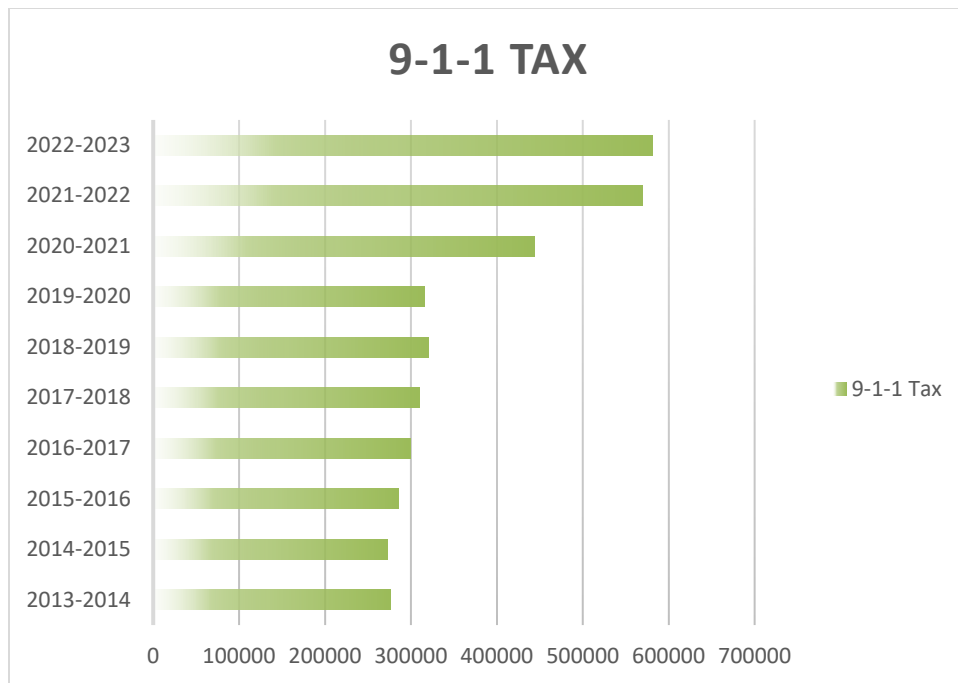
Technology Reserve Fund: This fund is set up to accumulate funds for the Microwave Radio System replacement or upgrade.

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 2024-2025 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. Tillamook County is expecting a large decrease in funding for 2024-2025 due to the Habitat Conservation Plan. The District projects revenue to be \$150,000 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.

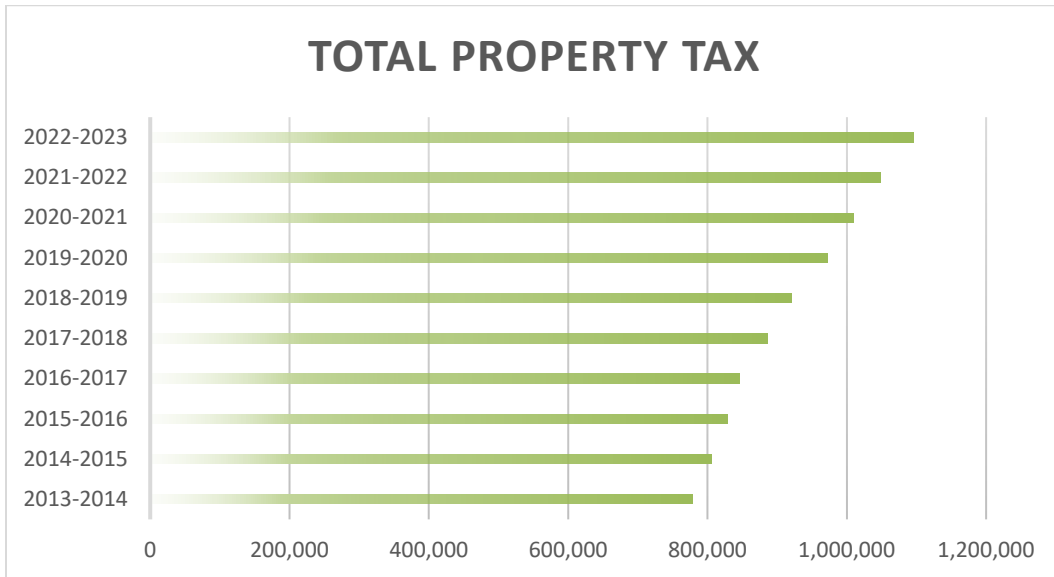


Earnings on Investments: This includes all interest earned in the Local Government Investment Pool (LGIP). Interest rates have continued to remain high this past year. Based on current interest rates and historical data, Earnings on Investments is budgeted at \$50,000.

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 \$2,129,337.

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 \$1,111,973. 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% of our revenue.

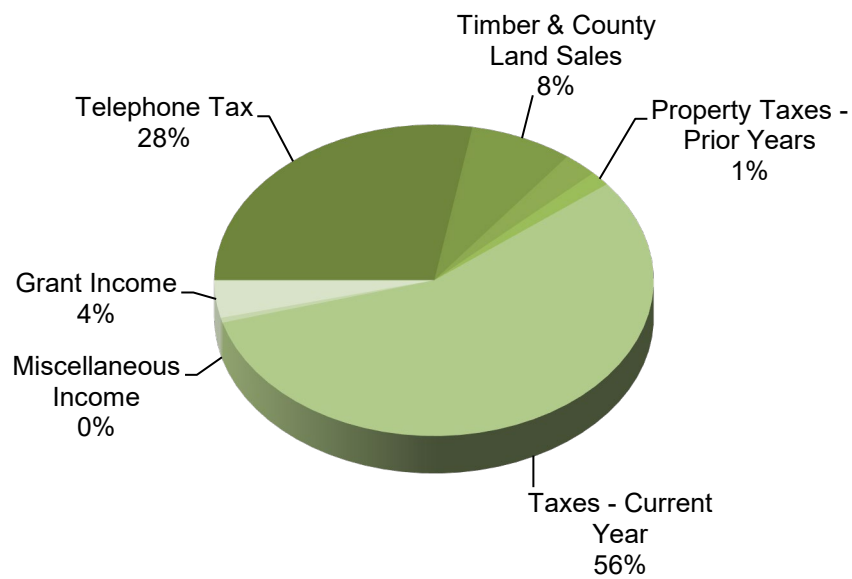


New World Reimbursement: The District hosts and manages the county wide records management system that is integrated with the Districts Computer Aided Dispatch (CAD) system without a cost to those agencies. The District pays the upfront cost of the software maintenance each year and is later reimbursed by each agency for their portion. Reimbursement projected to be received is \$82,512.

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.

Grant Income: This line item includes grant funds received from various sources. We were awarded a training grant from the Department of Public Safety Standards and Training (DPSST) that will not be received until September 2025. We are also anticipating a State Homeland Cyber Security Grant award. Grant income is budgeted at \$77,000.

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 (2018-2019 to 2022-2023) is 6.1%



General Fund Requirements

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

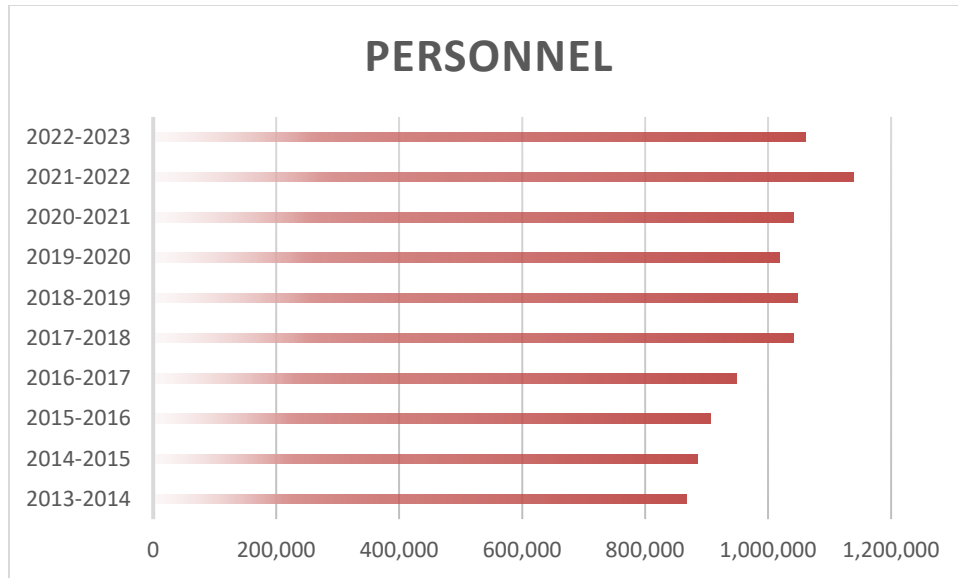
Personnel Services continues to be the District's largest area of expenditure. The District is budgeting for 15.3 full-time employees. The District continues to hire and train new 9-1-1 telecommunicators, train new Supervisory staff, and implemented a new Lead Dispatcher position. We continue recruiting to fill Dispatcher positions.

The Personnel Services figures proposed in the 2024 - 2025 fiscal year budget are based on estimates for the wage scale that is outlined in the Collective Bargaining Agreement between the District and Oregon Teamsters Local 223.

Health insurance costs increased by 31% for non-union employees, 8.9% for union employees, and we are projecting a conservative increase in January 2025. Additionally, the Public Employees Retirement System (PERS) increased for the 2023-2025 biennium. The rate effective July 1, 2023, was 16.02% of salary up from 13.76% for Tier One and Tier Two employees and OPSRP employees was 16.88% of salary up from 11.5%.

In 2024 we moved our payroll services over from Quickbooks to ADP. This moved caused our reports to look a bit different as it lumps all wages together as well as all payroll taxes into one lump sum. Therefore, you will see a large increase in payroll taxes and no budget for social security, medicare, unemployment insurance, or paid leave Oregon as these are all now lumped together. Wages also appear higher with no budget in the line items for technology allowance, certification pay, training pay, and the part-time dispatcher salary.

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.

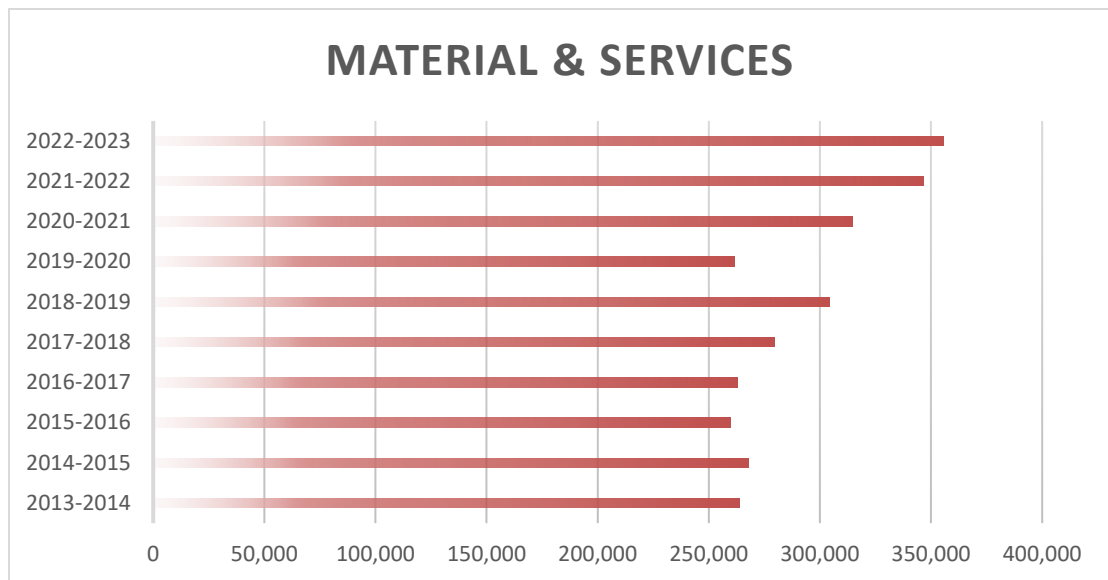
Under Operating Expenses, Computer Software has an additional increase compared to last year due to the addition of board tablets, multi-factor authentication, and cyber security programs requiring additional software and licensing. Dues and Fees has a slight increase since both the Oregon Government Ethics Commission and Special Districts Association of Oregon (SDAO) dues have more than doubled this last year. SDAO changed their calculation and will return to a budget-based dues formula in an effort to be more equitable for districts of all sizes. Travel and Training expenses have also been increased due to the rise in gas prices, lodging, and training fees. The increased training amount also covers the training being covered by the DPSST grant. 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 has been increased. We were informed to expect a 15-18% increase due to various factors like increased claims, inflation, cyber threats, and natural disasters.

Within our Outside Services, you will notice a decrease in Legal Services. Last year the District was researching the feasibility of taking over the Countywide Radio System. After the research was concluded it was decided that the County Wide Radio System would remain at the County, therefore we no longer need that amount of money to cover those costs. Negotiation Services have also decreased due to the contract being finalized this past year. This year is not an election year, so no money has been allocated for that line item.

Under Emergency Notification System no money has been allotted. Since the system was transferred over to the Emergency Manager the District has not been charged to utilize the system.

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 the replacement of our cameras, door locks, the data domains, and the administrative phone system.

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

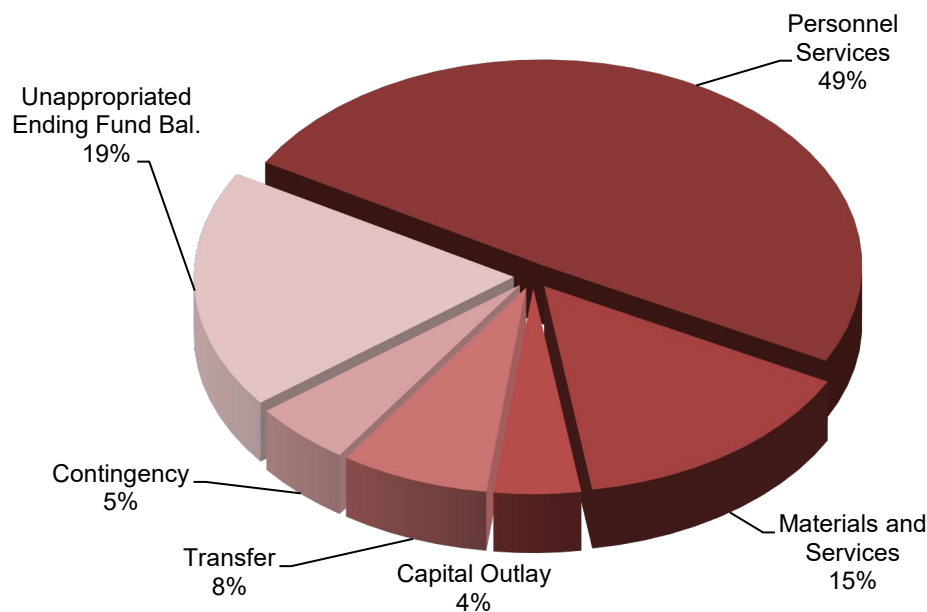
shows that expenditure as a requirement. In that case, the money may be said to be “counted twice” in the budget, once as the transfer out and once as the actual expenditure.

The amounts being transferred will be transferred into the 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 from any of the other major object classifications. This money must be transferred to another appropriation category before it can be expensed.

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.



GENERAL FUND
911 Services
RESOURCES & REQUIREMENTS

	2021-2022	2022-2023	2023-2024	2024-2025	2024-2025	2024-2025
	ACTUAL	ACTUAL	ADOPTED	PROPOSED	APPROVED	ADOPTED
RESOURCES						
Telephone Tax	\$ 570,045	\$ 580,617	\$ 550,000	\$ 550,000		
Timber & County Land Sales	240,321	214,381	200,000	150,000		
Earnings on Investments	16,528	103,476	30,000	50,000		
Beg Fund Balance/Net Working Capital	2,059,678	2,266,186	1,737,339	2,129,337		
Taxes - Prior Years	-	-	30,000	30,000		
Taxes - Current Year	1,048,012	1,096,112	1,065,967	1,111,973		
New World Maintenance Reimbursement	66,750	74,134	77,843	82,512		
Miscellaneous Income	10,586	9,347	10,000	10,000		
Grant Income	122,160	-	-	77,000		
Total Resources	\$ 4,134,080	\$ 4,344,253	\$ 3,701,149	\$ 4,190,822	\$ -	\$ -

TAX LEVY INFORMATION						
Estimate of Taxes Not to be Received/Discounted	\$ -	\$ -	\$ 56,104	\$ 58,525		
Tax to be Levied	-	-	1,122,071	1,170,498		
Total Estimated Taxes to be Received	\$ -	\$ -	\$ 1,065,967	\$ 1,111,973	\$ -	\$ -

REQUIREMENTS						
Personnel Services	\$ 1,138,738	\$ 1,060,186	\$ 1,793,558	\$ 1,968,191		
Materials and Services	346,459	355,591	607,591	597,631		
Capital Outlay	82,697	-	100,000	175,000		
Transfer to Other Funds	300,000	300,000	500,000	500,000		
Contingency	-	-	200,000	200,000		
Unappropriated Ending Fund Balance	2,266,186	2,628,476	500,000	750,000		
Total Requirements	\$ 4,134,080	\$ 4,344,253	\$ 3,701,149	\$ 4,190,822	\$ -	\$ -

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. The county has moved forward with a plan for a general obligation bond to support construction of a new system. Money is remaining in the fund in case the bond does not receive voter approval, or the microwave radio fails before it can be replaced. This budget transfers \$500,000 from the General Fund into the Technology Reserve Fund which brings the balance to \$1,891,538 of which \$1,391,538 will not be appropriated and reserved for future expenditures.

TECHNOLOGY RESERVE FUND						
ACCOUNT	2021-2022	2022-2023	2023-2024	2024-2025	2024-2025	2024-2025
	ACTUAL	ACTUAL	ADOPTED	PROPOSED	APPROVED	ADOPTED
TECHNOLOGY RESERVE FUND						
RESOURCES						
Beginning Working Capital	\$ 591,538	\$ 791,538	\$ 991,538	\$ 1,391,538		
Transfer in, from other funds	200,000	200,000	400,000	500,000		
Fund 3 - Total Resources	\$ 791,538	\$ 991,538	\$ 1,391,538	\$ 1,891,538	\$ -	\$ -
REQUIREMENTS						
Technology Purchases	\$ -	\$ -	\$ 500,000	\$ 500,000		
Reserve for Future Expenditures	791,538	991,538	891,538	1,391,538		
Fund 3 - Total Requirements	\$ 791,538	\$ 991,538	\$ 1,391,538	\$ 1,891,538	\$ -	\$ -

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 3rd Street for future development and/or expansion.

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

The Capital Improvement Fund is for the installation of security fencing and construction of a new parking lot.

CAPITAL IMPROVEMENT FUND						
ACCOUNT	2021-2022	2022-2023	2023-2024	2024-2025	2024-2025	2024-2025
	ACTUAL	ACTUAL	ADOPTED	PROPOSED	APPROVED	ADOPTED
CAPITAL IMPROVEMENT FUND						
RESOURCES						
Beginning Working Capital	\$ 26,315	\$ 111,225	\$ 211,225	\$ 311,225		
Transfer in, from other funds	\$ 100,000	\$ 100,000	100,000	-		
Fund 4 - Total Resources	\$ 126,315	\$ 211,225	\$ 311,225	\$ 311,225	\$ -	\$ -
REQUIREMENTS						
Capital Outlay - Real Property/Capital Improvements	\$ 15,090		\$ 211,225	\$ 200,000		
Reserve for Future Expenditures	111,225	211,225	100,000	111,225		
Fund 4 - Total Requirements	\$ 126,315	\$ 211,225	\$ 311,225	\$ 311,225	\$ -	\$ -

Conclusion

Some of the issues we need to keep in mind as we plan for the 2024-2025 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 2024-2025 another year of significant accomplishment.

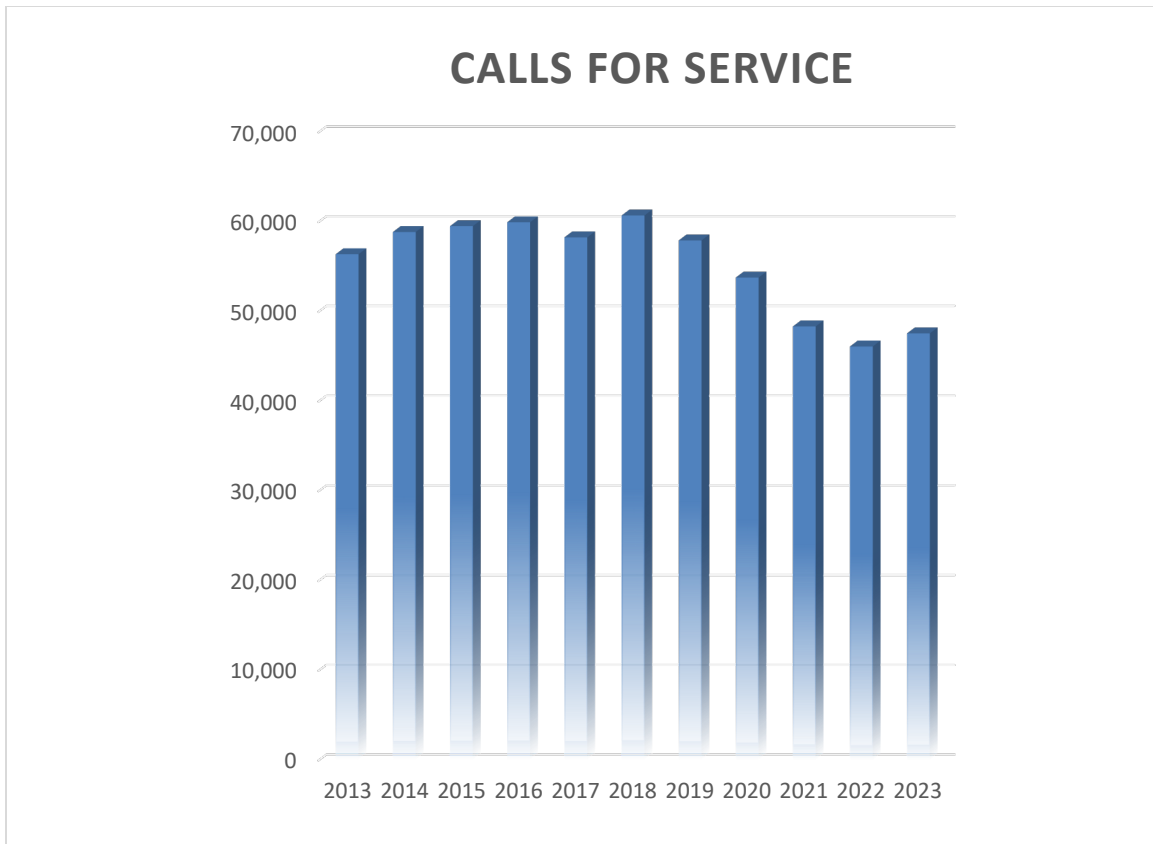
Yours in public service,

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.

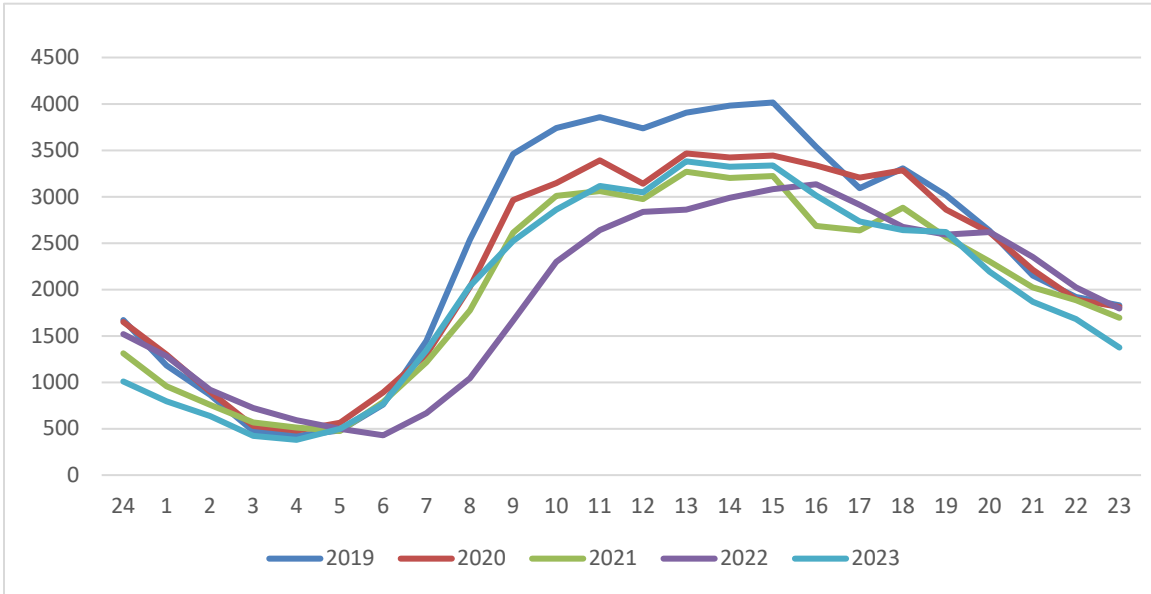
Calls for Service



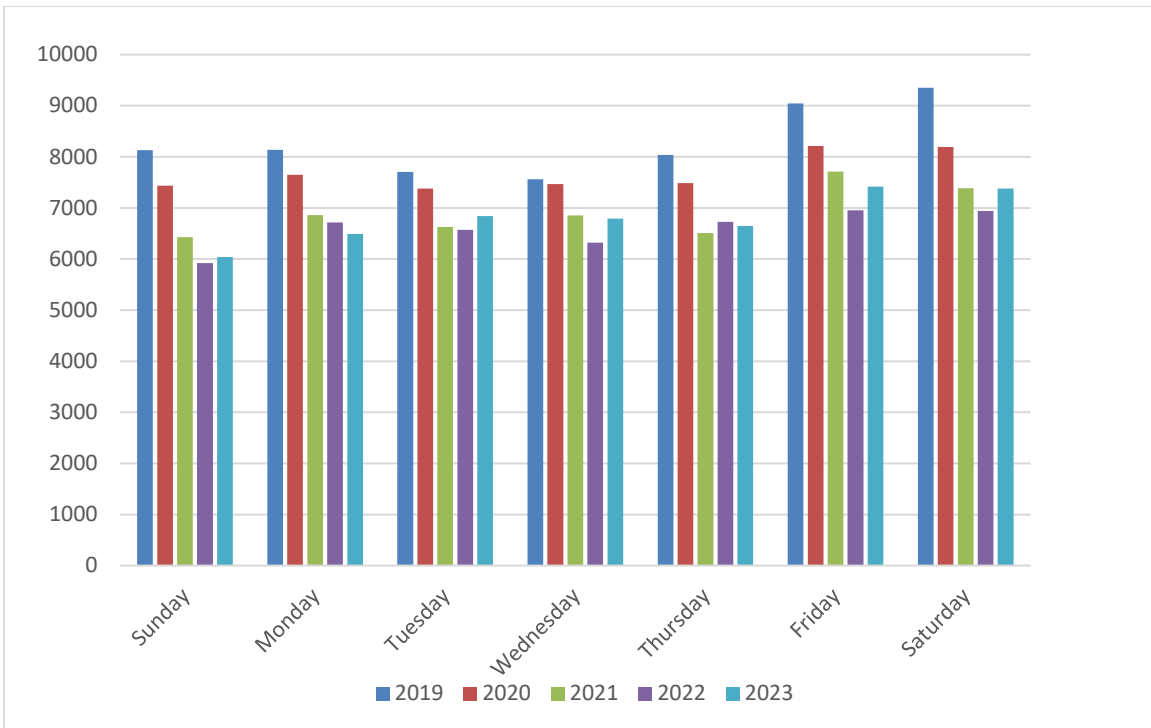
Tillamook County Emergency Communications District received 47,602 Calls for Service during the 2023 calendar year. It is hard to decipher in the data how much the volume really changed due to our new CAD system that went live in April 2021. Call for Service counts differently today than it did historically 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

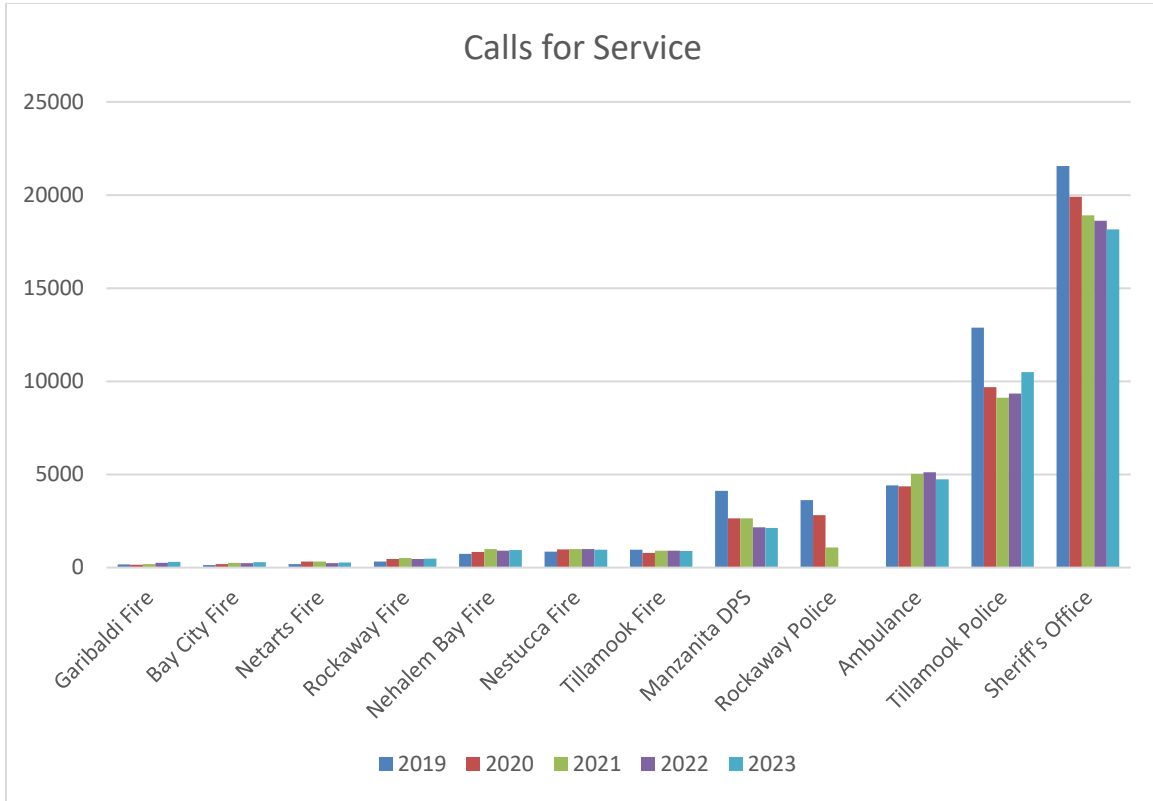


Calls for Service by Day



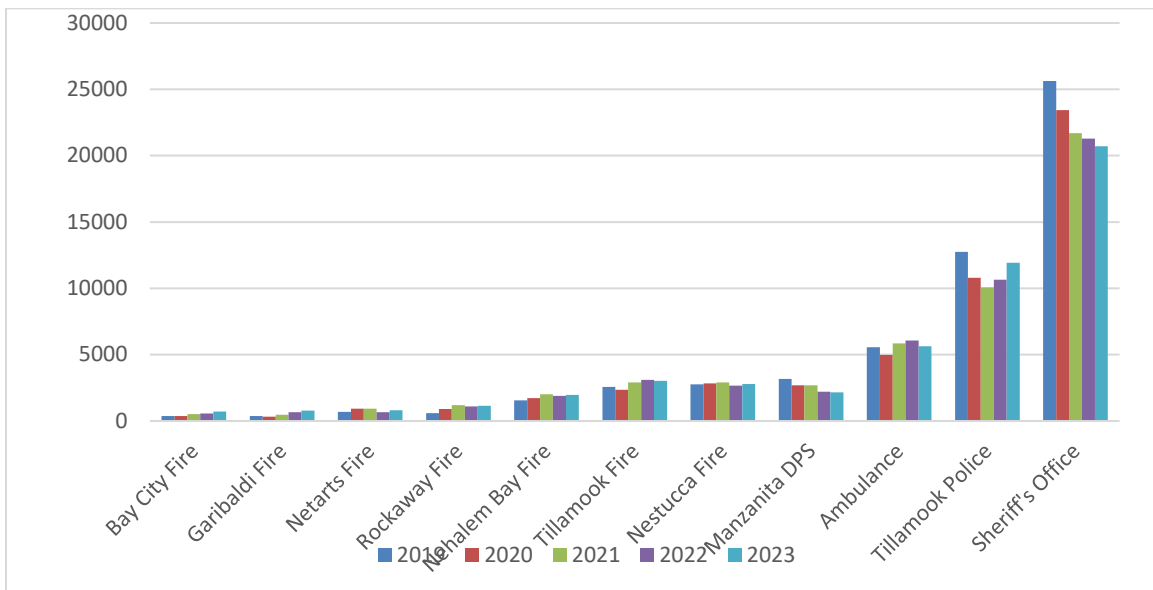
Calls for Service by Agency

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



Unit Dispatches

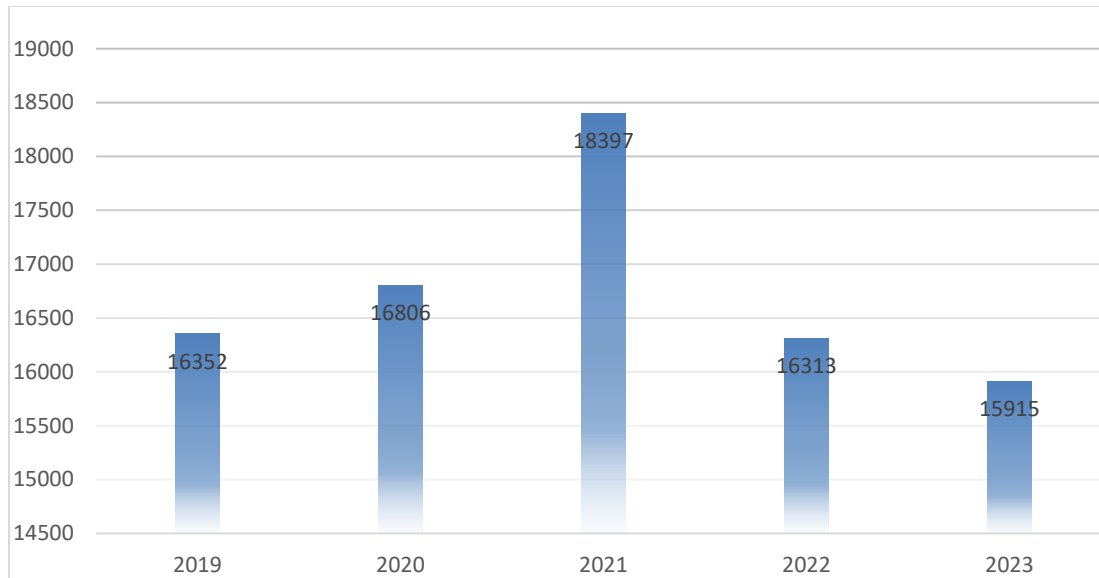
While Call for Service data presents one view of the activity for the District, another view that is available is the number of units the District dispatches. In a Call for Service we may send an ambulance, a police unit, and several fire units. Each of those units that are dispatched requires staff 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 2023 calendar year Tillamook County Emergency Communication District exceeded the NENA standard:

- 97.97% of all 9-1-1 call were answered within 15 seconds
- 98.92% of all 9-1-1 calls were answered within 20 seconds.

GENERAL FUND
911 Services
RESOURCES & REQUIREMENTS

	2021-2022	2022-2023	2023-2024	2024-2025	2024-2025	2024-2025
	ACTUAL	ACTUAL	ADOPTED	PROPOSED	APPROVED	ADOPTED
RESOURCES						
Telephone Tax	\$ 570,045	\$ 580,617	\$ 550,000	\$ 550,000	\$ 550,000	\$ 550,000
Timber & County Land Sales	240,321	214,381	200,000	150,000	150,000	150,000
Earnings on Investments	16,528	103,476	30,000	50,000	50,000	50,000
Beg Fund Balance/Net Working Capital	2,059,678	2,266,186	1,737,339	2,129,337	2,129,337	2,129,337
Taxes - Prior Years	-	-	30,000	30,000	30,000	30,000
Taxes - Current Year	1,048,012	1,096,112	1,065,967	1,111,973	1,111,973	1,111,973
New World Maintenance Reimbursement	66,750	74,134	77,843	82,512	82,512	82,512
Miscellaneous Income	10,586	9,347	10,000	10,000	10,000	10,000
Grant Income	122,160	-	-	77,000	77,000	77,000
Total Resources	\$ 4,134,080	\$ 4,344,253	\$ 3,701,149	\$ 4,190,822	\$ 4,190,822	\$ 4,190,822

TAX LEVY INFORMATION						
Estimate of Taxes Not to be Received/Discounted	\$ -	\$ -	\$ 56,104	\$ 58,525	\$ 58,525	\$ 58,525
Tax to be Levied	-	-	1,122,071	1,170,498	1,170,498	1,170,498
Total Estimated Taxes to be Received	\$ -	\$ -	\$ 1,065,967	\$ 1,111,973	\$ 1,111,973	\$ 1,111,973

REQUIREMENTS						
Personnel Services	\$ 1,138,738	\$ 1,060,186	\$ 1,793,558	\$ 1,968,191	\$ 1,968,191	\$ 1,968,191
Materials and Services	346,459	355,591	607,591	597,631	597,631	597,631
Capital Outlay	82,697	-	100,000	175,000	175,000	175,000
Transfer to Other Funds	300,000	300,000	500,000	500,000	500,000	500,000
Contingency	-	-	200,000	200,000	200,000	200,000
Unappropriated Ending Fund Balance	2,266,186	2,628,476	500,000	750,000	750,000	750,000
Total Requirements	\$ 4,134,080	\$ 4,344,253	\$ 3,701,149	\$ 4,190,822	\$ 4,190,822	\$ 4,190,822

PERSONNEL SERVICES

ACCOUNT	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ADOPTED	2024-2025 PROPOSED	2024-2025 APPROVED	2024-2025 ADOPTED
WAGES & SALARY						
Salary (15.3 FTE)	\$ 680,448	\$ 584,752	\$ 991,061	\$ 1,163,129	\$ 1,163,129	\$ 1,163,129
<i>Part-Time Dispatcher Salary</i>	6,141	16,294	30,000	-	-	-
Overtime	52,337	49,777	60,000	60,000	60,000	60,000
Subtotal: Wages & Salary	\$ 738,926	\$ 650,823	\$ 1,081,061	\$ 1,223,129	\$ 1,223,129	\$ 1,223,129
PAYROLL EXPENSE						
PERS Employer Contribution (16.02/16.88%)	\$ 76,993	\$ 82,080	\$ 173,739	\$ 173,668	\$ 173,668	\$ 173,668
PERS (6% PickUp)	37,204	41,242	66,528	73,628	73,628	73,628
<i>Social Security Tax (.062)</i>	42,985	38,382	67,026	-	-	-
<i>Medicare (.0145)</i>	10,053	8,976	15,675	-	-	-
Worker's Compensation	3,126	1,441	8,800	8,800	8,800	8,800
Health Insurance (15)	213,164	212,618	335,598	353,442	353,442	353,442
Life Insurance	329	299	1,000	1,000	1,000	1,000
<i>Unemployment Insurance (0.90%)</i>	5,142	3,962	7,567	-	-	-
Long Term Disability	2,762	2,816	3,500	3,500	3,500	3,500
Employee Benefits (EAP & VEBA)	-	2,089	1,000	20,000	20,000	20,000
<i>Technology Allowance</i>	2,900	2,780	6,240	-	-	-
<i>Certification Pay</i>	3,313	5,947	10,800	-	-	-
<i>Training Pay</i>	1,843	272	7,200	-	-	-
<i>Paid Leave Oregon (4%)</i>	-	-	4,324	-	-	-
Deferred Comp / Retirement	-	390	3,500	4,000	4,000	4,000
Payroll Taxes	-	6,068	-	107,024	107,024	107,024
Subtotal: Payroll Expense	\$ 399,812	\$ 409,362	\$ 712,497	\$ 745,062	\$ 745,062	\$ 745,062
TOTAL PERSONNEL SERVICES	\$ 1,138,738	\$ 1,060,186	\$ 1,793,558	\$ 1,968,191	\$ 1,968,191	\$ 1,968,191

MATERIALS & SERVICES

ACCOUNT	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ADOPTED	2024-2025 PROPOSED	2024-2025 APPROVED	2024-2025 ADOPTED
MAINTENANCE & REPAIRS						
Radio Equipment Repair & Maintenance	\$ 2,537	\$ 140	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
Computer Equip. Repair & Maintenance	7,740	11,177	20,000	20,000	20,000	20,000
Building Repair & Maintenance	17,193	4,028	30,000	30,000	30,000	30,000
Grounds Repair & Maintenance	5,285	1,997	6,000	6,000	6,000	6,000
Miscellaneous Maintenance	5,355	2,091	6,000	6,000	6,000	6,000
Generator Repair & Maintenance	5,211	1,910	7,000	7,000	7,000	7,000
Subtotal: Maintenance Repairs	\$ 43,319	\$ 21,343	\$ 99,000	\$ 99,000	\$ 99,000	\$ 99,000

OPERATING EXPENSE

Cleaning Services	\$ 4,680	\$ 6,525	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000
Food	3,079	3,610	6,000	6,000	6,000	6,000
Reference Materials	-	-	1,500	1,500	1,500	1,500
Promotional/Public Education Materials	1,314	2,394	3,000	3,000	3,000	3,000
Computer Software	16,130	19,111	50,000	60,000	60,000	60,000
Dues & Fees	2,369	2,329	4,500	6,000	6,000	6,000
Travel	1,574	2,767	10,000	12,000	12,000	12,000
Training	4,107	5,856	12,000	18,000	18,000	18,000
Uniform Allowance	723	-	1,000	1,500	1,500	1,500
Lease Payments	14,328	14,849	20,000	20,000	20,000	20,000
Subtotal: Operating Expense	\$ 48,304	\$ 57,441	\$ 116,000	\$ 136,000	\$ 136,000	\$ 136,000

MATERIALS & SERVICES

ACCOUNT	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ADOPTED	2024-2025 PROPOSED	2024-2025 APPROVED	2024-2025 ADOPTED
OFFICE OPERATIONS & SUPPLIES						
Postage	\$ 209	\$ 595	\$ 800	\$ 800	\$ 800	\$ 800
Advertising	751	380	3,500	3,500	3,500	3,500
Supplies & Materials	5,448	2,606	15,000	15,000	15,000	15,000
Misc. Equipment & Tools	5,208	209	12,000	12,000	12,000	12,000
Subtotal: Office Operations & Supplies	\$ 11,615	\$ 3,789	\$ 31,300	\$ 31,300	\$ 31,300	\$ 31,300

UTILITIES

Utilities - Telecommunications						
Telecommunications - 7 Digit Circuits	\$ 12,765	\$ 13,008	\$ 15,000	\$ 16,000	\$ 16,000	\$ 16,000
Telecommunications - Long Distance	456	301	1,000	1,000	1,000	1,000
Telecommunications - Toll-Free Access	262	260	500	500	500	500
Electricity	8,002	8,705	14,000	14,000	14,000	14,000
Fuel	2,740	3,602	6,000	6,000	6,000	6,000
Water & Sewage	560	468	1,000	1,000	1,000	1,000
Garbage	3,869	3,769	5,000	5,000	5,000	5,000
Miscellaneous Utilities	2,843	2,598	6,000	6,000	6,000	6,000
Translation Services	501	827	1,500	1,500	1,500	1,500
Subtotal: Utilities	\$ 31,998	\$ 33,538	\$ 50,000	\$ 51,000	\$ 51,000	\$ 51,000

MATERIALS & SERVICES

ACCOUNT	2021-2022	2022-2023	2023-2024	2024-2025	2024-2025	2024-2025
INSURANCE	ACTUAL	ACTUAL	ADOPTED	PROPOSED	APPROVED	ADOPTED
Liability Insurance	\$ 7,333	\$ 8,270	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000
Property Insurance Premiums	10,255	11,974	16,000	20,000	20,000	\$ 20,000
Subtotal: Insurance	\$ 17,588	\$ 20,244	\$ 28,000	\$ 32,000	\$ 32,000	\$ 32,000

OUTSIDE SERVICES

Audit Services	\$ 5,500	\$ 5,500	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000
Legal Services	2,503	14,913	50,000	20,000	20,000	\$ 20,000
Negotiation Services	84	7,807	10,000	5,000	5,000	\$ 5,000
Election Services	5,148	-	6,000	-	-	\$ -
Bookkeeping/Computer Assistance	13,245	17,446	40,000	40,000	40,000	\$ 40,000
Miscellaneous Outside Services	47,202	53,681	40,000	40,000	40,000	\$ 40,000
Subtotal: Outside Services	\$ 73,682	\$ 99,346	\$ 154,000	\$ 113,000	\$ 113,000	\$ 113,000

MATERIALS & SERVICES

ACCOUNT	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ADOPTED	2024-2025 PROPOSED	2024-2025 APPROVED	2024-2025 ADOPTED
EMERGENCY NOTIFICATION SYSTEM						
<i>Annual Maintenance</i>	\$ -	\$ -	\$ 600	\$ -	\$ -	\$ -
Subtotal: Emergency Notification System	\$ -	\$ -	\$ 600	\$ -	\$ -	\$ -
MAINTENANCE AGREEMENTS						
CAD Software Maintenance	\$ 29,793	\$ 31,283	\$ 32,848	\$ 34,818	\$ 34,818	\$ 34,818
RMS Software Maintenance	17,372	19,122	24,252	25,031	25,031	25,031
Corrections Maintenance	12,928	13,575	14,254	15,109	15,109	15,109
Mobile Maintenance	46,171	41,437	39,337	42,372	42,372	42,372
ProQA	9,888	9,888	12,000	12,000	12,000	12,000
Digital Logging Recorder Maintenance	3,801	4,585	6,000	6,000	6,000	6,000
Subtotal: Maintenance Agreements	\$ 119,953	\$ 119,890	\$ 128,691	\$ 135,331	\$ 135,331	\$ 135,331
TOTAL MATERIALS & SERVICES	\$ 346,459	\$ 355,591	\$ 607,591	\$ 597,631	\$ 597,631	\$ 597,631

CAPITAL OUTLAY

ACCOUNT	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ADOPTED	2024-2025 PROPOSED	2024-2025 APPROVED	2024-2025 ADOPTED
CAPITAL OUTLAY						
Capital - Computers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital - Equipment	-	-	30,000	120,000	120,000	120,000
Replace Equipment - Miscellaneous	82,697	-	70,000	55,000	55,000	55,000
Total Capital Outlay	\$ 82,697	\$ -	\$ 100,000	\$ 175,000	\$ 175,000	\$ 175,000

FUND TRANSFERS, CONTINGENCY & UNAPPROPRIATED ENDING BALANCE

ACCOUNT	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ADOPTED	2024-2025 PROPOSED	2024-2025 APPROVED	2024-2025 ADOPTED
FUND TRANSFERS						
General Fund Transfer	\$ 300,000	\$ 300,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000
Total Fund Transfers	\$ 300,000	\$ 300,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000

CONTINGENCY						
Contingency	\$ -	\$ -	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000
Total Contingency	\$ -	\$ -	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000

UNAPPROPRIATED OR ENDING BALANCE						
Unappropriated or Ending Balance	\$ 2,266,186	\$ 2,628,476	\$ 500,000	\$ 750,000	\$ 750,000	\$ 750,000
Total Unappropriated or Ending Balance	\$ 2,266,186	\$ 2,628,476	\$ 500,000	\$ 750,000	\$ 750,000	\$ 750,000

TECHNOLOGY RESERVE FUND

ACCOUNT	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ADOPTED	2024-2025 PROPOSED	2024-2025 APPROVED	2024-2025 ADOPTED
TECHNOLOGY RESERVE FUND						
RESOURCES						
Beginning Working Capital	\$ 591,538	\$ 791,538	\$ 991,538	\$ 1,391,538	\$ 1,391,538	\$ 1,391,538
Transfer in, from other funds	200,000	200,000	400,000	500,000	500,000	500,000
Fund 3 - Total Resources	\$ 791,538	\$ 991,538	\$ 1,391,538	\$ 1,891,538	\$ 1,891,538	\$ 1,891,538
REQUIREMENTS						
Technology Purchases	\$ -	\$ -	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000
Reserve for Future Expenditures	791,538	991,538	891,538	1,391,538	1,391,538	1,391,538
Fund 3 - Total Requirements	\$ 791,538	\$ 991,538	\$ 1,391,538	\$ 1,891,538	\$ 1,891,538	\$ 1,891,538

CAPITAL IMPROVEMENT FUND

ACCOUNT	2021-2022	2022-2023	2023-2024	2024-2025	2024-2025	2024-2025
CAPITAL IMPROVEMENT FUND	ACTUAL	ACTUAL	ADOPTED	PROPOSED	APPROVED	ADOPTED
RESOURCES						
Beginning Working Capital	\$ 26,315	\$ 111,225	\$ 211,225	\$ 311,225	\$ 311,225	\$ 311,225
Transfer in, from other funds	\$ 100,000	\$ 100,000	100,000	-	-	-
Fund 4 - Total Resources	\$ 126,315	\$ 211,225	\$ 311,225	\$ 311,225	\$ 311,225	\$ 311,225
REQUIREMENTS						
Capital Outlay - Real Property/Capital Improvements	\$ 15,090	\$ -	\$ 211,225	\$ 200,000	\$ 200,000	\$ 200,000
Reserve for Future Expenditures	111,225	211,225	100,000	111,225	111,225	111,225
Fund 4 - Total Requirements	\$ 126,315	\$ 211,225	\$ 311,225	\$ 311,225	\$ 311,225	\$ 311,225