

GENERAL FUND

911 Services

RESOURCES & REQUIREMENTS

	2023-2024	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027
	ACTUAL	ACTUAL	ADOPTED	PROPOSED	APPROVED	ADOPTED
RESOURCES						
Telephone Tax	\$ 611,653	\$ 593,615	\$ 575,000	\$ 575,000	\$ 575,000	
Timber & County Land Sales	271,091	199,991	120,000	175,000	175,000	
Earnings on Investments	204,050	221,463	50,000	50,000	50,000	
Beg Fund Balance/Net Working Capital	2,628,476	2,742,299	2,082,780	2,093,347	2,093,347	
Taxes - Prior Years	-	-	25,000	25,000	25,000	
Taxes - Current Year	1,139,953	1,183,706	1,157,091	1,198,179	1,198,179	
New World Maintenance Reimbursement	77,842	77,545	82,010	86,111	86,111	
Miscellaneous Income	36,036	43,997	10,000	10,000	10,000	
Grant Income	-	49,644	35,000	8,000	8,000	
Total Resources	\$ 4,969,101	\$ 5,112,260	\$ 4,136,881	\$ 4,220,637	\$ 4,220,637	\$ -

TAX LEVY INFORMATION						
Estimate of Taxes Not to be Received/Discounted	\$ -	\$ -	\$ 60,900	\$ 63,062	\$ 63,062	
Tax to be Levied	-	-	1,217,991	1,261,241	1,261,241	
Total Estimated Taxes to be Received	\$ -	\$ -	\$ 1,157,091	\$ 1,198,179	\$ 1,198,179	\$ -

REQUIREMENTS						
Personnel Services	\$ 1,322,118	\$ 1,474,539	\$ 2,119,390	\$ 2,143,037	\$ 2,143,037	
Materials and Services	372,986	389,613	717,491	702,600	702,600	
Capital Outlay	31,698	122,510	250,000	325,000	325,000	
Transfer to Other Funds	500,000	500,000	-	-	-	
Contingency	-	-	300,000	300,000	300,000	
Unappropriated Ending Fund Balance	2,742,299	2,625,598	750,000	750,000	750,000	
Total Requirements	\$ 4,969,101	\$ 5,112,260	\$ 4,136,881	\$ 4,220,637	\$ 4,220,637	\$ -

PERSONNEL SERVICES

ACCOUNT	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 ADOPTED	2026-2027 PROPOSED	2026-2027 APPROVED	2026-2027 ADOPTED
WAGES & SALARY						
Salary (13.5 FTE)	\$ 836,408	\$ 868,997	\$ 1,219,766	\$ 1,235,828	\$ 1,235,828	
Overtime	-	43,367	50,000	60,000	60,000	
Subtotal: Wages & Salary	\$ 836,408	\$ 912,365	\$ 1,269,766	\$ 1,295,828	\$ 1,295,828	
PAYROLL EXPENSE						
PERS Employer Contribution (22.08/22.37%)	\$ 111,991	\$ 145,421	\$ 245,773	\$ 259,375	\$ 259,375	
PERS (6% PickUp)	41,191	52,116	76,486	78,050	78,050	
Worker's Compensation	(580)	509	5,000	5,000	5,000	
Health Insurance (13)	253,653	264,152	377,121	339,617	339,617	
Life Insurance	356	438	600	600	600	
Long Term Disability	3,409	3,793	6,000	6,000	6,000	
Employee Benefits (EAP & VEBA)	230	14,835	20,000	35,000	35,000	
Deferred Comp / Retirement	3,578	4,013	5,000	5,000	5,000	
Payroll Taxes	71,881	76,898	113,644	118,568	118,568	
Subtotal: Payroll Expense	\$ 485,710	\$ 562,174	\$ 849,624	\$ 847,209	\$ 847,209	\$ -
TOTAL PERSONNEL SERVICES	\$ 1,322,118	\$ 1,474,539	\$ 2,119,390	\$ 2,143,037	\$ 2,143,037	\$ -

MATERIALS & SERVICES

ACCOUNT	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 ADOPTED	2026-2027 PROPOSED	2026-2027 APPROVED	2026-2027 ADOPTED
MAINTENANCE & REPAIRS						
Radio Equipment Repair & Maintenance	\$ 5,825	\$ 11,389	\$ 30,000	\$ 30,000	\$ 30,000	
Computer Equip. Repair & Maintenance	17,454	9,621	20,000	20,000	20,000	
Building Repair & Maintenance	11,531	1,796	75,000	50,000	50,000	
Grounds Repair & Maintenance	2,187	3,946	6,000	6,000	6,000	
Miscellaneous Maintenance	2,643	2,193	10,000	10,000	10,000	
Generator Repair & Maintenance	3,399	4,775	7,000	7,000	7,000	
Subtotal: Maintenance Repairs	\$ 43,039	\$ 33,720	\$ 148,000	\$ 123,000	\$ 123,000	\$ -

OPERATING EXPENSE						
Cleaning Services	\$ 3,915	\$ 8,160	\$ 10,000	\$ 10,000	\$ 10,000	
Food	5,024	5,523	8,000	8,000	8,000	
Reference Materials	50	113	1,500	1,500	1,500	
Promotional/Public Education Materials	1,920	2,962	5,000	5,000	5,000	
Computer Software	25,732	36,122	65,000	65,000	65,000	
Dues & Fees	2,749	5,323	6,000	6,000	6,000	
Travel	7,219	7,508	12,000	12,000	12,000	
Training	6,269	12,850	20,000	20,000	20,000	
Uniform Allowance	-	1,191	2,000	2,000	2,000	
Lease Payments	14,958	15,376	20,000	20,000	20,000	
Subtotal: Operating Expense	\$ 67,836	\$ 95,128	\$ 149,500	\$ 149,500	\$ 149,500	\$ -

MATERIALS & SERVICES

ACCOUNT	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 ADOPTED	2026-2027 PROPOSED	2026-2027 APPROVED	2026-2027 ADOPTED
OFFICE OPERATIONS & SUPPLIES						
Postage	\$ 572	\$ 585	\$ 800	\$ 800	\$ 800	
Advertising	676	873	2,000	2,000	2,000	
Supplies & Materials	7,252	4,180	20,000	20,000	20,000	
Misc. Equipment & Tools	3,795	1,525	15,000	15,000	15,000	
Subtotal: Office Operations & Supplies	\$ 12,295	\$ 7,162	\$ 37,800	\$ 37,800	\$ 37,800	\$ -

UTILITIES

Utilities - Telecommunications						
Telecommunications - 7 Digit Circuits	\$ 13,139	\$ 13,293	\$ 16,000	\$ 16,000	\$ 16,000	
Telecommunications - Long Distance	256	247	1,000	1,000	1,000	
Telecommunications - Toll-Free Access	260	266	500	500	500	
Electricity	7,483	8,556	14,000	14,000	14,000	
Fuel	2,287	3,099	6,000	6,000	6,000	
Water & Sewage	480	552	1,000	1,000	1,000	
Garbage	3,388	3,663	5,000	5,000	5,000	
Miscellaneous Utilities	2,104	2,399	8,000	9,000	9,000	
Translation Services	423	686	1,500	1,500	1,500	
Subtotal: Utilities	\$ 29,820	\$ 32,760	\$ 53,000	\$ 54,000	\$ 54,000	\$ -

MATERIALS & SERVICES

ACCOUNT	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 ADOPTED	2026-2027 PROPOSED	2026-2027 APPROVED	2026-2027 ADOPTED
INSURANCE						
Liability Insurance	\$ 9,126	\$ 10,162	\$ 14,000	\$ 20,000	\$ 20,000	
Property Insurance Premiums	15,252	16,644	20,000	20,000	20,000	
Subtotal: Insurance	\$ 24,378	\$ 26,806	\$ 34,000	\$ 40,000	\$ 40,000	\$ -

OUTSIDE SERVICES

Audit Services	\$ 7,500	\$ 8,000	\$ 10,000	\$ 10,000	\$ 10,000	
Legal Services	9,598	6,053	20,000	20,000	20,000	
Negotiation Services	128	-	10,000	10,000	10,000	
Election Services	4,057	-	7,000	-	-	
Bookkeeping/Computer Assistance	31,453	25,225	40,000	40,000	40,000	
Miscellaneous Outside Services	22,026	23,573	70,000	70,000	70,000	
Subtotal: Outside Services	\$ 74,762	\$ 62,850	\$ 157,000	\$ 150,000	\$ 150,000	\$ -

MATERIALS & SERVICES

ACCOUNT	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 ADOPTED	2026-2027 PROPOSED	2026-2027 APPROVED	2026-2027 ADOPTED
MAINTENANCE AGREEMENTS						
CAD Software Maintenance	\$ 33,127	\$ 38,267	\$ 40,180	\$ 42,189	\$ 42,189	
RMS Software Maintenance	20,078	22,123	27,165	28,523	28,523	
Corrections Maintenance	14,253	15,109	15,864	16,657	16,657	
Mobile Maintenance	43,510	40,874	38,982	40,931	40,931	
ProQA	9,888	11,200	12,000	15,000	15,000	
Digital Logging Recorder Maintenance	-	3,615	4,000	5,000	5,000	
Subtotal: Maintenance Agreements	\$ 120,857	\$ 131,187	\$ 138,191	\$ 148,300	\$ 148,300	\$ -
TOTAL MATERIALS & SERVICES	\$ 372,986	\$ 389,613	\$ 717,491	\$ 702,600	\$ 702,600	\$ -

CAPITAL OUTLAY

ACCOUNT	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 ADOPTED	2026-2027 PROPOSED	2026-2027 APPROVED	2026-2027 ADOPTED
CAPITAL OUTLAY						
Capital - Computers	\$ -		\$ -	\$ -	\$ -	
Capital - Equipment	13,847	49,754	125,000	150,000	150,000	
Replace Equipment - Miscellaneous	17,851	72,756	125,000	175,000	175,000	
Total Capital Outlay	\$ 31,698	\$ 122,510	\$ 250,000	\$ 325,000	\$ 325,000	\$ -

FUND TRANSFERS, CONTINGENCY & UNAPPROPRIATED ENDING BALANCE

ACCOUNT	2023-2024	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027
	ACTUAL	ACTUAL	ADOPTED	PROPOSED	APPROVED	ADOPTED
FUND TRANSFERS						
General Fund Transfer	\$ 500,000	\$ 500,000	-	\$ -	\$ -	\$ -
Total Fund Transfers	\$ 500,000	\$ 500,000	\$ -	\$ -	\$ -	\$ -
CONTINGENCY						
Contingency	\$ -	\$ -	\$ 300,000	\$ 300,000	\$ 300,000	\$ -
Total Contingency	\$ -	\$ -	\$ 300,000	\$ 300,000	\$ 300,000	\$ -
UNAPPROPRIATED OR ENDING BALANCE						
Unappropriated or Ending Balance	\$ 2,742,299	\$ 2,625,598	\$ 750,000	\$ 750,000	\$ 750,000	\$ -
Total Unappropriated or Ending Balance	\$ 2,742,299	\$ 2,625,598	\$ 750,000	\$ 750,000	\$ 750,000	\$ -

TECHNOLOGY RESERVE FUND

ACCOUNT	2023-2024	2024-2025	2025-2026	2026-2027	2026-2027	2026-2027
TECHNOLOGY RESERVE FUND	ACTUAL	ACTUAL	ADOPTED	PROPOSED	APPROVED	ADOPTED
RESOURCES						
Beginning Working Capital	\$ 991,538	\$ 1,391,538	\$ 1,891,538	\$ 1,891,538	\$ 1,891,538	
Transfer in, from other funds	400,000	500,000	-	-	-	
Fund 3 - Total Resources	\$ 1,391,538	\$ 1,891,538	\$ 1,891,538	\$ 1,891,538	\$ 1,891,538	\$ -
REQUIREMENTS						
Technology Purchases	\$ -	\$ -	\$ 750,000	\$ 750,000	\$ 750,000	
Reserve for Future Expenditures	1,391,538	1,891,538	1,141,538	1,141,538	1,141,538	
Fund 3 - Total Requirements	\$ 1,391,538	\$ 1,891,538	\$ 1,891,538	\$ 1,891,538	\$ 1,891,538	\$ -

