

Fund	Fund Description	Dept	Dept Description	Account	Account Description	BARS	BARS Description	2023 Actuals	2024 Actuals	2025 Approved Revenues	2025 Collected Thru June	2026 OFM Estimated	2027 OFM Estimated
50101	Equipment Rental Anc	485100	Equip Rental & Revolving	3081000	Beg Unreserved Fund Balance	3081000	Beg Fund Balance Unreserved			3,440,493	-907.75	5,250,000	5,096,961
50101	Equipment Rental Anc	485100	Equip Rental & Revolving	3417000	Sale of Merchandise	3085300	Intergovernmental Store Sales	2,358.37	3,211.72				
50101	Equipment Rental Anc	485100	Equip Rental & Revolving	3480000	Internal Service Funds Sales	3033800	Interfund Store Sales	1,079,765.46	1,204,355.76	1,400,000	321,501.32	1,400,000	1,400,000
50101	Equipment Rental Anc	485100	Equip Rental & Revolving	3480000	Internal Service Funds Sales	8010800	Interfund Equipment Rental	2,127,128.63	2,226,646.02	2,250,000	589,369.49	2,250,000	2,250,000
50101	Equipment Rental Anc	485100	Equip Rental & Revolving	3611000	Investment Earnings	3007800	Interest Earned on Investments	198,998.86	223,188.81	140,000	82,272.07	140,000	140,000
50101	Equipment Rental Anc	485100	Equip Rental & Revolving	3699100	Other Misc Revenue	3024900	Miscellaneous Revenue	6,452.91	14,346.37		2,393.12		
50101	Equipment Rental Anc	485100	Equip Rental & Revolving	3730000	Gain/Loss Cap Asst Proprietary	3047600	Sale of Capital Equipment		78,067.85	30,000		50,000	50,000
50201	Information Technolo	490100	Information Technology	3081000	Beg Unreserved Fund Balance	3081000	Beg Fund Balance Unreserved			1,275,500		1,792,037	1,290,471
50201	Information Technolo	490100	Information Technology	3340690	SG Other State Agencies	4300400	State Grants	80,000.00	80,000.00		0.00		
50201	Information Technolo	490100	Information Technology	3480000	Internal Service Funds Sales	3034300	Data Processing Service	4,493,637.00	4,481,603.00	5,185,697	5,185,701.00	3,583,547	5,787,362
50201	Information Technolo	490100	Information Technology	3611000	Investment Earnings	3007800	Interest Earned on Investments	172,929.55	145,706.84	110,137	48,166.12	98,500	93,500
50201	Information Technolo	490100	Information Technology	3699100	Other Misc Revenue	3024900	Miscellaneous Revenue	10,165.83	2,676.72	1,073	1,044.03		
50201	Information Technolo	490100	Information Technology	3970001	Operating Transfers In	3048100	Operating Transfers In		254,537.00	0		1,617,310	
50201	Information Technolo	490100	Information Technology	3970001	Operating Transfers In	3048200	Contributions from Active Fund	1,117,202.30	337,320.63	40,000		16,500	16,500
50202	Technology Reserve A	490100	Information Technology	3081000	Beg Unreserved Fund Balance	3081000	Beg Fund Balance Unreserved			5,479,780		4,433,295	2,326,652
50202	Technology Reserve A	490100	Information Technology	3611000	Investment Earnings	3007800	Interest Earned on Investments	69,068.10	164,584.58	200,000	94,282.40	175,000	170,000
50202	Technology Reserve A	490100	Information Technology	3970002	Transfers In-Intrafund	3048200	Contributions from Active Fund	2,000,000.00	2,035,866.00				
50202	Technology Reserve A	490100	Information Technology	3970002	Transfers In-Intrafund	3970020	Transfers In Intra Fund	71,000.00		402,311	402,311.00		
50203	Sheriff Technology Re	105100	Sheriff	3081000	Beg Unreserved Fund Balance	3081000	Beg Fund Balance Unreserved					932,410	1,204,910
50203	Sheriff Technology Re	105100	Sheriff	3311100	FDG Department of Commerce	4302000	LE Vehicle Pursuit Tech Grant			0		100	100
50203	Sheriff Technology Re	105100	Sheriff	3332000	FIG Dept of Transportation	4500600	Traffic Safety Grant			0		100	100
50203	Sheriff Technology Re	105100	Sheriff	3340110	SG Criminal Justice Training	4300400	State Grants			0		100	100
50203	Sheriff Technology Re	105100	Sheriff	3611000	Investment Earnings	3007800	Interest Earned on Investments			0		12,000	12,000
50203	Sheriff Technology Re	105100	Sheriff	3670000	Contributions and Donations	3043210	B5NF Safety Grant			0		100	100
50203	Sheriff Technology Re	105100	Sheriff	3670000	Contributions and Donations	8105900	Private Donations-Weyerhaeuser			0		100	100
50203	Sheriff Technology Re	105100	Sheriff	3970001	Operating Transfers In	3048100	Operating Transfers In			0			
50203	Sheriff Technology Re	105100	Sheriff	3970001	Operating Transfers In	3048200	Contributions from Active Fund			932,931			
50203	Sheriff Technology Re	105100	Sheriff	3970002	Transfers In-Intrafund	3048200	Contributions from Active Fund			0		273,900	330,000
50301	Risk Management	495100	Risk Management	3081000	Beg Unreserved Fund Balance	3081000	Beg Fund Balance Unreserved			506,000		1,708,450	1,437,237
50301	Risk Management	495100	Risk Management	3480000	Internal Service Funds Sales	8010900	Reimbursement for Insurance	2,316,861.00	2,910,462.00	3,368,200	3,077,314.00	3,964,671	4,547,467
50301	Risk Management	495100	Risk Management	3480000	Internal Service Funds Sales	8011000	Reimbursement for Claims		0.00				
50301	Risk Management	495100	Risk Management	3480000	Internal Service Funds Sales	8011100	Alternative Services	5,340.00	5,070.00		2,050.00		
50301	Risk Management	495100	Risk Management	3611000	Investment Earnings	3007800	Interest Earned on Investments	48,950.00	77,620.34	50,000	25,034.72	45,000	45,000
50301	Risk Management	495100	Risk Management	3699100	Other Misc Revenue	3024900	Miscellaneous Revenue		3,000.00				
50301	Risk Management	495100	Risk Management	3970001	Operating Transfers In	3048100	Operating Transfers In	800,000.00					
50301	Risk Management	495100	Risk Management	3970002	Transfers In-Intrafund	3048200	Contributions from Active Fund		570,355.00				
50401	Industrial Accident Ins	75100	OAS - Finance	3081000	Beg Unreserved Fund Balance	3081000	Beg Fund Balance Unreserved						
50401	Industrial Accident Ins	75100	OAS - Finance	3480000	Internal Service Funds Sales	8011200	Interfund Insurance Premiums	591,826.00	515,098.00				
50401	Industrial Accident Ins	75100	OAS - Finance	3611000	Investment Earnings	3007800	Interest Earned on Investments	27,208.57	24,385.50				
50401	Industrial Accident Ins	495100	Risk Management	3081000	Beg Unreserved Fund Balance	3081000	Beg Fund Balance Unreserved			285,000		301,200	16,201
50401	Industrial Accident Ins	495100	Risk Management	3480000	Internal Service Funds Sales	8011200	Interfund Insurance Premiums			796,800	613,407.00	486,801	786,802
50401	Industrial Accident Ins	495100	Risk Management	3611000	Investment Earnings	3007800	Interest Earned on Investments			15,000	10,863.54	15,000	15,000
50401	Industrial Accident Ins	495100	Risk Management	3699100	Other Misc Revenue	3024900	Miscellaneous Revenue			6,097	7,424.89	0	0
50501	Motor Pool	505100	Motor Pool	3081000	Beg Unreserved Fund Balance	3081000	Beg Fund Balance Unreserved			3,900,000		4,554,035	5,352,011
50501	Motor Pool	505100	Motor Pool	3480000	Internal Service Funds Sales	8010700	Intfnd Equip & Vehicle Rent-Mo	1,240,907.72	1,472,613.00	1,481,350		1,668,366	1,718,417
50501	Motor Pool	505100	Motor Pool	3480000	Internal Service Funds Sales	8011300	Other Interfund Misc Revenue	0.00	68.92			0	0
50501	Motor Pool	505100	Motor Pool	3611000	Investment Earnings	3007800	Interest Earned on Investments	188,658.10	223,732.08	125,000	95,286.80	150,000	150,000
50501	Motor Pool	505100	Motor Pool	3699100	Other Misc Revenue	3024900	Miscellaneous Revenue	1,401.23	5,058.65	1,000	-3,565.44	1,000	1,000
50501	Motor Pool	505100	Motor Pool	3720000	Insurance Recovery Proprietary	3999900	See Account for Description		21,705.75			0	0
50601	Unemployment Comp	75100	OAS - Finance	3081000	Beg Unreserved Fund Balance	3081000	Beg Fund Balance Unreserved			200,000		256,000	215,075
50601	Unemployment Comp	75100	OAS - Finance	3480000	Internal Service Funds Sales	3077600	Other Internal Services Reimb	23,041.07	153,195.00	83,265	83,265.00	71,075	71,075
50601	Unemployment Comp	75100	OAS - Finance	3611000	Investment Earnings	3007800	Interest Earned on Investments	9,577.27	8,069.56	8,000	4,822.33	8,000	8,000
50701	Liability Claims	495100	Risk Management	3081000	Beg Unreserved Fund Balance	3081000	Beg Fund Balance Unreserved			0		74,000	74,116
50701	Liability Claims	495100	Risk Management	3480000	Internal Service Funds Sales	8010900	Reimbursement for Insurance					1,000	1,000
50701	Liability Claims	495100	Risk Management	3699100	Other Misc Revenue	3024900	Miscellaneous Revenue		103,389.03				
50701	Liability Claims	495100	Risk Management	3720000	Insurance Recovery Proprietary	8010900	Reimbursement for Insurance			153,351			
50701	Liability Claims	495100	Risk Management	3970001	Operating Transfers In	3048200	Contributions from Active Fund	50,000.00	30,000.00				

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50701	Liability Claims	495100	Risk Management	3970002	Transfers In-Intrafund	3970020	Transfers In Intra Fund		182,000.00	300,000	300,000.00	300,000	300,000
51001	Election Reserve	520100	Elections	3081000	Beg Unreserved Fund Balance	3081000	Beg Fund Balance Unreserved			437,321		342,934	213,157
51001	Election Reserve	520100	Elections	3340030	SG Secretary of State	4300810	Elections Voter Educ & Outrch		6,500.00		6,500.00		
51001	Election Reserve	520100	Elections	3414500	Election Services	3038400	State of Washington	0.00	500,744.75	60,000	0.00	120,000	160,000
51001	Election Reserve	520100	Elections	3414500	Election Services	3043800	Share of Expense - Elections	492,309.85	215,684.43	221,000	0.00	280,000	350,000
51001	Election Reserve	520100	Elections	3414500	Election Services	3043900	Voter File Maint.	155,497.25	161,956.53	170,000	0.00	170,000	180,000
51001	Election Reserve	520100	Elections	3418100	Data Process, Print, Duplicate	8000000	Revenue Summary		0.15				
51001	Election Reserve	520100	Elections	3419100	Election Candidate Filing	3053200	Declaration of Candidacy	205.32	22,725.48	3,500	2,492.28	10,000	300
51001	Election Reserve	520100	Elections	3611000	Investment Earnings	3007800	Interest Earned on Investments	9.75	10.47	200	0.95	20	20
51001	Election Reserve	520100	Elections	3699100	Other Misc Revenue	3024900	Miscellaneous Revenue	33.85	1.20	50	234.58	5	5
51001	Election Reserve	520100	Elections	3970001	Operating Transfers In	3048200	Contributions from Active Fund	350,000.00	486,879.00	450,000		520,000	530,000
51001	Election Reserve	525100	Elections CARES	3331900	FIG Department of State	4300700	CARES Act Funding						
51001	Election Reserve	526100	Elections HAVA	3339040	FIG U.S. Election Assistance	4300800	HAVA Elections Security						
51001	Election Reserve	526100	Elections HAVA	3340030	SG Secretary of State	4300800	HAVA Elections Security			427,022		488,176	555,176
51002	Election Cap Reserve	520100	Elections	3081000	Beg Unreserved Fund Balance	3081000	Beg Fund Balance Unreserved						
51002	Election Cap Reserve	520100	Elections	3414500	Election Services	3038800	Share of Expense - Capital Imp	86,878.22	126,428.69	57,750	0.00	52,000	68,500
51002	Election Cap Reserve	520100	Elections	3414500	Election Services	3043900	Voter File Maint.	27,440.70	28,580.54	30,000	-0.01	30,000	30,000
51002	Election Cap Reserve	520100	Elections	3611000	Investment Earnings	3007800	Interest Earned on Investments	6,812.49	17,602.84	5,000	7,958.09	5,000	5,000
51002	Election Cap Reserve	520100	Elections	3081000	Beg Unreserved Fund Balance	3081000	Beg Fund Balance Unreserved			728,735		665,353	504,609
51301	Law Enforcement Rec	545100	Law Enforce Records	3081000	Beg Unreserved Fund Balance	3067100	Law Enforcement - Cowlitz	764,010.13	960,005.77	960,006	480,003.10	833,171	1,029,881
51301	Law Enforcement Rec	545100	Law Enforce Records	3421000	Law Enforcement Services	8007100	Law Enforcement - Longview	157,417.50	146,157.26	150,954	75,476.72	157,259	161,505
51301	Law Enforcement Rec	545100	Law Enforce Records	3421000	Law Enforcement Services	8007200	Law Enforcement - Kelso	38,236.49	47,075.31	48,621	24,310.06	50,651	52,019
51301	Law Enforcement Rec	545100	Law Enforce Records	3421000	Law Enforcement Services	8007300	Law Enforcement - Law/Justice		84,614.01	84,615	42,307.56	73,435	90,773
51301	Law Enforcement Rec	545100	Law Enforce Records	3421000	Law Enforcement Services	8007400	Law Enforcement - Kalama	9,033.40	11,659.12	12,009	6,004.06	12,510	12,848
51301	Law Enforcement Rec	545100	Law Enforce Records	3421000	Law Enforcement Services	8007500	Law Enforcement - Castle Rock	6,631.37	8,665.17	8,816	4,407.54	9,184	9,432
51301	Law Enforcement Rec	545100	Law Enforce Records	3421000	Law Enforcement Services	8007600	Law Enforcement - Woodland	18,980.45	24,429.09	25,231	12,615.36	26,285	26,995
51301	Law Enforcement Rec	545100	Law Enforce Records	3421000	Law Enforcement Services	3007800	Interest Earned on Investments	12,837.95	23,175.40	13,000	12,622.89	34,000	34,000
51301	Law Enforcement Rec	545100	Law Enforce Records	3699100	Other Misc Revenue	3024900	Miscellaneous Revenue	273.19	1,299.23	500	1,012.25	2,000	2,000
51301	Law Enforcement Rec	545100	Law Enforce Records	3699200	Other Misc Nonoperating	8106400	Misc Other Nonoperating						
51301	Law Enforcement Rec	545100	Law Enforce Records	3970001	Operating Transfers In	3048100	Operating Transfers In						
51301	Law Enforcement Rec	545100	Law Enforce Records	3970001	Operating Transfers In	3048200	Contributions from Active Fund			123,691		106,702	105,303
51302	LE Rcd Equip Rplcmnt	545100	Law Enforce Records	3081000	Beg Unreserved Fund Balance	3081000	Beg Fund Balance Unreserved						
51302	LE Rcd Equip Rplcmnt	545100	Law Enforce Records	3421000	Law Enforcement Services	3067100	Law Enforcement - Cowlitz	51,110.00	51,098.52	52,450	52,449.00	54,697	57,358
51302	LE Rcd Equip Rplcmnt	545100	Law Enforce Records	3421000	Law Enforcement Services	8007100	Law Enforcement - Longview	61,169.00	60,944.00	62,627	46,970.25	59,368	62,268
51302	LE Rcd Equip Rplcmnt	545100	Law Enforce Records	3421000	Law Enforcement Services	8007200	Law Enforcement - Kelso	24,593.00	27,261.00	28,020	21,015.00	23,298	24,432
51302	LE Rcd Equip Rplcmnt	545100	Law Enforce Records	3421000	Law Enforcement Services	8007300	Law Enforcement - Law/Justice		4,503.79	4,623	4,623.00	4,821	5,056
51302	LE Rcd Equip Rplcmnt	545100	Law Enforce Records	3421000	Law Enforcement Services	8007400	Law Enforcement - Kalama	5,264.00	5,181.00	5,318	2,659.00	5,190	5,430
51302	LE Rcd Equip Rplcmnt	545100	Law Enforce Records	3421000	Law Enforcement Services	8007500	Law Enforcement - Castle Rock	8,634.00	7,094.00	7,277	3,638.50	9,732	10,180
51302	LE Rcd Equip Rplcmnt	545100	Law Enforce Records	3421000	Law Enforcement Services	8007600	Law Enforcement - Woodland	11,739.00	13,589.00	13,941	10,455.75	12,327	12,895
51302	LE Rcd Equip Rplcmnt	545100	Law Enforce Records	3611000	Investment Earnings	3007800	Interest Earned on Investments	1,389.54	2,760.18	1,500	917.84	1,600	1,600
51302	LE Rcd Equip Rplcmnt	545100	Law Enforce Records	3970001	Operating Transfers In	3048200	Contributions from Active Fund						

Fund	Fund Description	Dept	Dept Description	BARS	BARS Description	Account	Account Description	2023 Actuals	2024 Actuals	2025 Approved	2025 Actuals	2026	2027
										Budget	Thru June	Recommended	Recommended
						5081000	Ending Fund Balance			3,161,079		5,152,290	4,966,587
50101	Equipment Rental A	485100	Equip Rental & Revolving	5081000	Ending Fund Balance					666,687	235,965.12	670,800	698,974
50101	Equipment Rental A	485100	Equip Rental & Revolving	5486100	Administration	5100100	Direct Labor	432,924.16	451,935.74				
50101	Equipment Rental A	485100	Equip Rental & Revolving	5486100	Administration	5100200	Vacation	38,719.11	36,846.08	33,000	15,816.41	33,000	34,386
50101	Equipment Rental A	485100	Equip Rental & Revolving	5486100	Administration	5100300	Sick Leave	21,219.84	19,612.44	22,000	12,183.15	22,000	22,924
50101	Equipment Rental A	485100	Equip Rental & Revolving	5486100	Administration	5100400	Holidays	30,742.02	32,938.28	0	15,989.15		
50101	Equipment Rental A	485100	Equip Rental & Revolving	5486100	Administration	5100500	Other Leave W/Pay	1,829.10	1,302.97	0	1,113.90		
50101	Equipment Rental A	485100	Equip Rental & Revolving	5486100	Administration	5101000	Overtime	8,655.64	7,674.04	20,000	4,354.44	20,000	20,840
50101	Equipment Rental A	485100	Equip Rental & Revolving	5486100	Administration	5108000	Extra Help Payroll	5,168.00	6,903.90	7,000	1,480.00	7,000	7,294
50101	Equipment Rental A	485100	Equip Rental & Revolving	5486100	Administration	5109100	Out of Class Pay	6,857.66	4,895.54	4,500	1,751.17	4,500	4,689
50101	Equipment Rental A	485100	Equip Rental & Revolving	5486100	Administration	5200200	Medical Insurance	116,089.68	142,431.68	205,200	85,388.10	200,850	205,871
50101	Equipment Rental A	485100	Equip Rental & Revolving	5486100	Administration	5200300	Social Security	40,706.80	43,546.88	57,619	21,293.44	57,940	60,367
50101	Equipment Rental A	485100	Equip Rental & Revolving	5486100	Administration	5200400	Retirement	53,143.34	53,900.03	67,978	26,161.42	41,870	44,032
50101	Equipment Rental A	485100	Equip Rental & Revolving	5486100	Administration	5200600	Paid Family & Medical Leave	1,420.94	1,253.49	2,062	756.28	2,580	2,686
50101	Equipment Rental A	485100	Equip Rental & Revolving	5486100	Administration	5310100	Office Supplies	608.23	83.93	1,600	415.35	1,600	1,600
50101	Equipment Rental A	485100	Equip Rental & Revolving	5486100	Administration	5314000	Misc. O&M Supplies	31,137.36	36,116.47	55,000	4,684.19	55,000	55,000
50101	Equipment Rental A	485100	Equip Rental & Revolving	5486100	Administration	5314009	InternalServiceFdMiscSupplies			2,000		2,000	2,000
50101	Equipment Rental A	485100	Equip Rental & Revolving	5486100	Administration	5315500	Computer Software	11,935.09	31,218.81	13,500	1,945.80	13,500	13,500
50101	Equipment Rental A	485100	Equip Rental & Revolving	5486100	Administration	5350100	Small Tools & Minor Equipment	155.03		0		0	0
50101	Equipment Rental A	485100	Equip Rental & Revolving	5486100	Administration	5410100	Professional & Contract Svc	2,609.73	11,557.49	3,000	628.00	3,000	3,000
50101	Equipment Rental A	485100	Equip Rental & Revolving	5486100	Administration	5415000	Intergovernmental Services	10.50		2,000	63.60	2,000	2,000
50101	Equipment Rental A	485100	Equip Rental & Revolving	5486100	Administration	5420400	Telephone	2,364.36	2,785.36	4,500	1,135.55	4,500	4,500
50101	Equipment Rental A	485100	Equip Rental & Revolving	5486100	Administration	5420409	InternalServiceFund Telephone	977.09	983.56	1,600		1,600	1,600
50101	Equipment Rental A	485100	Equip Rental & Revolving	5486100	Administration	5430100	Meals & Lodging	839.18	1,940.95	6,500	470.68	6,500	6,500
50101	Equipment Rental A	485100	Equip Rental & Revolving	5486100	Administration	5430200	Mileage			870		870	870
50101	Equipment Rental A	485100	Equip Rental & Revolving	5486100	Administration	5430400	Other	172.29	90.00	350		350	350
50101	Equipment Rental A	485100	Equip Rental & Revolving	5486100	Administration	5430700	Tuition & Registration	1,076.59	1,491.80	9,000	1,183.70	9,000	9,000
50101	Equipment Rental A	485100	Equip Rental & Revolving	5486100	Administration	5431000	Airfare			1,300	445.68	1,300	1,300
50101	Equipment Rental A	485100	Equip Rental & Revolving	5486100	Administration	5440100	Advertising	508.75	581.33	10,000		10,000	10,000
50101	Equipment Rental A	485100	Equip Rental & Revolving	5486100	Administration	5450200	Equipment Rent - Outside			1,000		1,000	1,000
50101	Equipment Rental A	485100	Equip Rental & Revolving	5486100	Administration	5460109	InternalServFdInsuranceCharges	31,350.00	27,888.00	36,507	36,507.00	44,183	51,071
50101	Equipment Rental A	485100	Equip Rental & Revolving	5486100	Administration	5470100	PUD	13,044.91	11,747.20	19,000	6,282.20	15,000	15,000
50101	Equipment Rental A	485100	Equip Rental & Revolving	5486100	Administration	5470300	Kelso Utilities	16,453.67	15,414.40	15,000	5,298.12	15,000	15,000
50101	Equipment Rental A	485100	Equip Rental & Revolving	5486100	Administration	5470500	Gas-Utilities	7,502.66	8,472.12	9,000	4,926.48	9,000	9,000
50101	Equipment Rental A	485100	Equip Rental & Revolving	5486100	Administration	5470600	Other Utilities	749.69	758.32	1,000	353.60	1,000	1,000
50101	Equipment Rental A	485100	Equip Rental & Revolving	5486100	Administration	5480109	InternalServFdRepairs&Maint			1,000		1,000	1,000
50101	Equipment Rental A	485100	Equip Rental & Revolving	5486100	Administration	5490309	InternalServFdProfessionalSvcs	66,698.80	50,655.47	72,000	9,748.26	72,000	72,000
50101	Equipment Rental A	485100	Equip Rental & Revolving	5486100	Administration	5490400	Dues & Subscriptions	7,020.05	8,975.63	8,000	5,926.41	8,000	8,000
50101	Equipment Rental A	485100	Equip Rental & Revolving	5486100	Administration	5490700	Taxes	33.12	535.91	0	108.19	0	0
50101	Equipment Rental A	485100	Equip Rental & Revolving	5486100	Administration	5490800	Laundry	6,165.28	4,874.45	4,700	2,293.84	4,700	4,700
50101	Equipment Rental A	485100	Equip Rental & Revolving	5486100	Administration	5490900	Industrial Acc. Lost Time	16,068.00	10,094.00	14,810	14,810.00	9,470	15,306
50101	Equipment Rental A	485100	Equip Rental & Revolving	5486100	Administration	5492000	Other	506.61	862.22	3,250	581.43	3,250	3,250
50101	Equipment Rental A	485100	Equip Rental & Revolving	5486100	Administration	5493100	Auditor Services	15,978.00	19,440.00	20,270	19,201.00	21,576	22,008
50101	Equipment Rental A	485100	Equip Rental & Revolving	5486100	Administration	5493209	Internal Serv Fund IT Charges	51,754.00	57,665.00	63,111	63,111.00	44,271	71,936
50101	Equipment Rental A	485100	Equip Rental & Revolving	5486100	Administration	5493509	InternalServFdOtherSvc&Charge:	15.00		0			
50101	Equipment Rental A	485100	Equip Rental & Revolving	5486800	Equipment Rental Operations	5311500	Oil & Lubricants	33,249.21	19,535.25	45,000	4,325.80	45,000	45,000
50101	Equipment Rental A	485100	Equip Rental & Revolving	5486800	Equipment Rental Operations	5314000	Misc. O&M Supplies	473,776.39	658,749.81	750,000	388,536.14	750,000	750,000
50101	Equipment Rental A	485100	Equip Rental & Revolving	5486800	Equipment Rental Operations	5320100	Gas	407,438.22	412,206.08	380,000	173,837.48	380,000	380,000
50101	Equipment Rental A	485100	Equip Rental & Revolving	5486800	Equipment Rental Operations	5320200	Propane-Fuel Consumed	172.85	315.85	500	110.71	500	500
50101	Equipment Rental A	485100	Equip Rental & Revolving	5486800	Equipment Rental Operations	5320300	Diesel Fuel	221,342.64	205,020.27	350,000	104,690.46	350,000	350,000
50101	Equipment Rental A	485100	Equip Rental & Revolving	5486800	Equipment Rental Operations	5350100	Small Tools & Minor Equipment	15,523.43	16,480.73	85,000	36,263.76	85,000	85,000
50101	Equipment Rental A	485100	Equip Rental & Revolving	5486800	Equipment Rental Operations	5410100	Professional & Contract Svc			3,000		3,000	3,000
50101	Equipment Rental A	485100	Equip Rental & Revolving	5486800	Equipment Rental Operations	5450200	Equipment Rent - Outside			1,000		1,000	1,000
50101	Equipment Rental A	485100	Equip Rental & Revolving	5486800	Equipment Rental Operations	5480100	Repairs & Maintenance	166,555.27	190,154.96	500,000	126,631.97	500,000	500,000

Fund	Fund Description	Dept	Dept Description	BARS	BARS Description	Account	Account Description	2023 Actuals	2024 Actuals	2025 Approved Budget	2025 Actuals Thru June	2026 Recommended	2027 Recommended
50101	Equipment Rental A	485100	Equip Rental & Revolving	5486800	Equipment Rental Operations	5491100	Freight		657.50	2,000			
50101	Equipment Rental A	485100	Equip Rental & Revolving	5486800	Equipment Rental Operations	5492000	Other		11.00	2,000	234.71	2,000	2,000
50101	Equipment Rental A	485100	Equip Rental & Revolving	5944810	Capital Expense-PW Cent Serv	5640100	Machinery & Equipment	0.00	0.00	515,000	273,199.77	400,000	350,320
50201	Information Techno	490100	Information Technology	5081000	Ending Fund Balance	5081000	Ending Fund Balance			1,127,804		1,292,550	1,236,677
50201	Information Techno	490100	Information Technology	5188000	Data Processing/Info Tech	5100100	Direct Labor	1,165,086.95	1,055,172.52	1,552,948	628,688.56	1,709,100	1,725,980
50201	Information Techno	490100	Information Technology	5188000	Data Processing/Info Tech	5100200	Vacation	22,831.99	33,741.89	0	8,001.56		
50201	Information Techno	490100	Information Technology	5188000	Data Processing/Info Tech	5100300	Sick Leave	17,579.19	33,484.53	0	3,767.58		
50201	Information Techno	490100	Information Technology	5188000	Data Processing/Info Tech	5100700	Severance		38,000.00				
50201	Information Techno	490100	Information Technology	5188000	Data Processing/Info Tech	5101000	Overtime	27,919.01	38,959.67	35,000	25,519.11	35,000	35,000
50201	Information Techno	490100	Information Technology	5188000	Data Processing/Info Tech	5108000	Extra Help Payroll	127.50	7,560.00	30,000	14,111.25	10,000	10,000
50201	Information Techno	490100	Information Technology	5188000	Data Processing/Info Tech	5109100	Out of Class Pay	13,237.12	11,299.92	0	4,946.53	15,000	15,000
50201	Information Techno	490100	Information Technology	5188000	Data Processing/Info Tech	5109600	Standby Time	10,926.04	8,332.31	14,280	4,333.65	10,000	10,000
50201	Information Techno	490100	Information Technology	5188000	Data Processing/Info Tech	5109700	Call Back	174.90	97.09				
50201	Information Techno	490100	Information Technology	5188000	Data Processing/Info Tech	5200200	Medical Insurance	233,442.25	228,957.79	324,900	137,600.65	340,650	349,166
50201	Information Techno	490100	Information Technology	5188000	Data Processing/Info Tech	5200300	Social Security	92,049.10	91,485.29	124,871	51,258.86	136,100	137,392
50201	Information Techno	490100	Information Technology	5188000	Data Processing/Info Tech	5200400	Retirement	120,176.53	103,601.87	145,963	60,383.41	97,880	99,658
50201	Information Techno	490100	Information Technology	5188000	Data Processing/Info Tech	5200500	Unemployment Comp.			1,472	1,472.00	18,043	18,043
50201	Information Techno	490100	Information Technology	5188000	Data Processing/Info Tech	5200600	Paid Family & Medical Leave	3,215.96	2,616.66	5,556	1,806.05	6,060	6,114
50201	Information Techno	490100	Information Technology	5188000	Data Processing/Info Tech	5200700	Severance						
50201	Information Techno	490100	Information Technology	5188000	Data Processing/Info Tech	5310100	Office Supplies	3,625.88	5,562.37	8,000	321.77	8,000	8,000
50201	Information Techno	490100	Information Technology	5188000	Data Processing/Info Tech	5312200	Plumbing/Electrical	2,028.75	1,758.25	5,000		10,000	5,000
50201	Information Techno	490100	Information Technology	5188000	Data Processing/Info Tech	5314000	Misc. O&M Supplies	57,145.01	54,190.82	60,000	20,526.75	60,000	60,000
50201	Information Techno	490100	Information Technology	5188000	Data Processing/Info Tech	5314100	Uniforms	2,104.87	2,220.63	2,500		2,500	2,500
50201	Information Techno	490100	Information Technology	5188000	Data Processing/Info Tech	5315500	Computer Software	710,446.22	588,063.81	1,789,263	926,388.17	2,107,794	2,252,847
50201	Information Techno	490100	Information Technology	5188000	Data Processing/Info Tech	5315600	Software Maintenance	399,286.51	183,244.25	32,100		59,052	61,051
50201	Information Techno	490100	Information Technology	5188000	Data Processing/Info Tech	5320100	Gas	208.98	38.26	150	57.95	150	150
50201	Information Techno	490100	Information Technology	5188000	Data Processing/Info Tech	5320109	InternalServiceFund Gas Fuel	84.31	120.21	600	39.96	600	600
50201	Information Techno	490100	Information Technology	5188000	Data Processing/Info Tech	5350100	Small Tools & Minor Equipment	3,509.05	3,606.99	5,000	536.97	5,000	5,000
50201	Information Techno	490100	Information Technology	5188000	Data Processing/Info Tech	5350300	Minor Equipment	324,545.14	555,367.07	374,845	17,051.51	450,000	450,000
50201	Information Techno	490100	Information Technology	5188000	Data Processing/Info Tech	5410100	Professional & Contract Svc	177,396.69	208,305.32	280,000	107,999.16	464,000	414,000
50201	Information Techno	490100	Information Technology	5188000	Data Processing/Info Tech	5413700	Internal Facilities Chrg/Serv					0	0
50201	Information Techno	490100	Information Technology	5188000	Data Processing/Info Tech	5420300	Postage	8.10	130.45	200		200	200
50201	Information Techno	490100	Information Technology	5188000	Data Processing/Info Tech	5420400	Telephone	1,258.48	1,006.79	60,993	14,658.43	53,087	53,087
50201	Information Techno	490100	Information Technology	5188000	Data Processing/Info Tech	5420600	Cellular Phone Charges	8,222.71	9,939.06	11,000	5,182.77	11,000	11,000
50201	Information Techno	490100	Information Technology	5188000	Data Processing/Info Tech	5420800	Internet	27,181.51	29,691.06	35,000	9,732.84	35,000	35,000
50201	Information Techno	490100	Information Technology	5188000	Data Processing/Info Tech	5430100	Meals & Lodging	950.27	1,335.37	4,500	91.00	4,500	4,500
50201	Information Techno	490100	Information Technology	5188000	Data Processing/Info Tech	5430200	Mileage		155.44	900	816.00	900	900
50201	Information Techno	490100	Information Technology	5188000	Data Processing/Info Tech	5430400	Other			2,939	64.85	1,500	1,500
50201	Information Techno	490100	Information Technology	5188000	Data Processing/Info Tech	5430700	Tuition & Registration	571.64	9,440.49	30,000	450.00	30,000	30,000
50201	Information Techno	490100	Information Technology	5188000	Data Processing/Info Tech	5431000	Airfare	526.40	268.95	6,000		6,000	6,000
50201	Information Techno	490100	Information Technology	5188000	Data Processing/Info Tech	5440100	Advertising		4,296.62	1,000	1,108.83	1,000	1,000
50201	Information Techno	490100	Information Technology	5188000	Data Processing/Info Tech	5450200	Equipment Rent - Outside	2,157.93	719.31	1,500		1,500	1,500
50201	Information Techno	490100	Information Technology	5188000	Data Processing/Info Tech	5450609	InternalServFd-MP Rent-Monthly	10,600.00	11,130.00	10,161		14,880	15,326
50201	Information Techno	490100	Information Technology	5188000	Data Processing/Info Tech	5450800	Lease/Rental-Equipment	2,507.29	4,635.03	3,004	1,366.70	3,000	3,000
50201	Information Techno	490100	Information Technology	5188000	Data Processing/Info Tech	5460109	InternalServFdInsuranceCharges	51,041.00	60,428.00	72,257	72,257.00	78,655	90,917
50201	Information Techno	490100	Information Technology	5188000	Data Processing/Info Tech	5480100	Repairs & Maintenance	14,702.58					
50201	Information Techno	490100	Information Technology	5188000	Data Processing/Info Tech	5490200	Photocopies	399.22	564.38	996	186.07	1,000	1,000
50201	Information Techno	490100	Information Technology	5188000	Data Processing/Info Tech	5490400	Dues & Subscriptions	4,318.35	362.41	2,000	281.20	2,000	2,000
50201	Information Techno	490100	Information Technology	5188000	Data Processing/Info Tech	5490600	Printing & Binding	133.05	48.65	150		150	150
50201	Information Techno	490100	Information Technology	5188000	Data Processing/Info Tech	5490900	Industrial Acc. Lost Time	3,616.00	2,952.00	4,242	4,242.00	3,373	5,452
50201	Information Techno	490100	Information Technology	5188000	Data Processing/Info Tech	5493100	Auditor Services	14,651.00	17,147.00	17,847	18,201.00	22,670	23,123
50201	Information Techno	490100	Information Technology	5188000	Data Processing/Info Tech	5640400	Computer Software/Hardware	-0.03		0.00	25,155		
50201	Information Techno	490100	Information Technology	5970010	Transfers Out	5090100	Transfers Out		50,000.00				

Fund	Fund Description	Dept	Dept Description	BARS	BARS Description	Account	Account Description	2023 Actuals	2024 Actuals	2025 Approved	2025 Actuals	2026	2027	
										Budget	Thru June	Recommended	Recommended	
50201	Information Techno	490100	Information Technology	5970020	Transfers Out Intra Fund	5090200	Transfers Out Intrafund	2,071,000.00	2,035,866.00		402,311			
50202	Technology Reserve	490100	Information Technology	5081000	Ending Fund Balance	5081000	Ending Fund Balance				4,362,295		2,326,652	
50202	Technology Reserve	490100	Information Technology	5188000	Data Processing/Info Tech	5315600	Software Maintenance		125,506.26		150,859			
50202	Technology Reserve	490100	Information Technology	5188000	Data Processing/Info Tech	5350100	Small Tools & Minor Equipment				25,000	7,154.51	59,333	47,667
50202	Technology Reserve	490100	Information Technology	5188000	Data Processing/Info Tech	5410100	Professional & Contract Svc				300,000	20,000.00		
50202	Technology Reserve	490100	Information Technology	5188000	Data Processing/Info Tech	5492000	Other				0			
50202	Technology Reserve	490100	Information Technology	5188000	Data Processing/Info Tech	5640400	Computer Software/Hardware				832,286		605,000	345,000
50202	Technology Reserve	490100	Information Technology	5970010	Transfers Out	5090100	Transfers Out				411,651			
50202	Technology Reserve	490100	Information Technology	5970020	Transfers Out Intra Fund	5090200	Transfers Out Intrafund	810,275.00	254,537.00				1,617,310	
50203	Sheriff Technology F	105100	Sheriff	5081000	Ending Fund Balance	5081000	Ending Fund Balance				532,931		1,148,810	1,414,410
50203	Sheriff Technology F	105100	Sheriff	5211000	Law Enforcement	5315600	Software Maintenance						40,000	103,000
50203	Sheriff Technology F	105100	Sheriff	5211000	Law Enforcement	5350100	Small Tools & Minor Equipment				50,000		10,000	10,000
50203	Sheriff Technology F	105100	Sheriff	5211000	Law Enforcement	5350300	Minor Equipment				300,000		15,000	15,000
50203	Sheriff Technology F	105100	Sheriff	5211000	Law Enforcement	5480100	Repairs & Maintenance				50,000		5,000	5,000
50301	Risk Management	495100	Risk Management	5081000	Ending Fund Balance	5081000	Ending Fund Balance						1,437,237	1,478,624
50301	Risk Management	495100	Risk Management	5191000	Risk Management Services	5090200	Transfers Out Intrafund		182,000.00		300,000	300,000.00	300,000	300,000
50301	Risk Management	495100	Risk Management	5191000	Risk Management Services	5100100	Direct Labor	68,502.50	149,690.34		180,710	93,980.00	197,500	205,795
50301	Risk Management	495100	Risk Management	5191000	Risk Management Services	5100200	Vacation	2,474.58	670.85		0			
50301	Risk Management	495100	Risk Management	5191000	Risk Management Services	5100300	Sick Leave	1,567.24	410.82		0			
50301	Risk Management	495100	Risk Management	5191000	Risk Management Services	5101000	Overtime							
50301	Risk Management	495100	Risk Management	5191000	Risk Management Services	5108000	Extra Help Payroll		6,800.40		7,000	2,886.00	10,000	10,420
50301	Risk Management	495100	Risk Management	5191000	Risk Management Services	5200200	Medical Insurance	13,369.24	27,543.81		36,390	19,735.80	34,200	35,055
50301	Risk Management	495100	Risk Management	5191000	Risk Management Services	5200300	Social Security	5,306.77	11,665.68		15,070	6,946.84	15,880	16,540
50301	Risk Management	495100	Risk Management	5191000	Risk Management Services	5200400	Retirement	6,869.42	13,868.57		17,300	8,561.60	11,030	11,483
50301	Risk Management	495100	Risk Management	5191000	Risk Management Services	5200600	Paid Family & Medical Leave	192.82	336.93		680	253.79	710	736
50301	Risk Management	495100	Risk Management	5191000	Risk Management Services	5310100	Office Supplies	1,326.19	5,060.01		4,000	567.91	4,300	4,300
50301	Risk Management	495100	Risk Management	5191000	Risk Management Services	5314100	Uniforms				220		220	220
50301	Risk Management	495100	Risk Management	5191000	Risk Management Services	5315800	Training Materials				500	215.00	500	500
50301	Risk Management	495100	Risk Management	5191000	Risk Management Services	5410100	Professional & Contract Svc	53,887.66	66,610.06		78,824	46,989.82	95,000	96,000
50301	Risk Management	495100	Risk Management	5191000	Risk Management Services	5413700	Internal Facilities Chrg/Serv						0	0
50301	Risk Management	495100	Risk Management	5191000	Risk Management Services	5420300	Postage	7.65	40.76		50	21.65	50	50
50301	Risk Management	495100	Risk Management	5191000	Risk Management Services	5420400	Telephone	166.13	147.98					
50301	Risk Management	495100	Risk Management	5191000	Risk Management Services	5420600	Cellular Phone Charges	1,430.43	1,371.36		1,250	647.60	1,300	1,300
50301	Risk Management	495100	Risk Management	5191000	Risk Management Services	5430100	Meals & Lodging	0.00	1,238.79		2,000		2,000	2,100
50301	Risk Management	495100	Risk Management	5191000	Risk Management Services	5430200	Mileage		176.39		200	18.97	200	250
50301	Risk Management	495100	Risk Management	5191000	Risk Management Services	5430400	Other	566.78	9,418.12		9,550		9,500	10,000
50301	Risk Management	495100	Risk Management	5191000	Risk Management Services	5430700	Tuition & Registration		795.00		2,000	725.00	2,000	2,000
50301	Risk Management	495100	Risk Management	5191000	Risk Management Services	5431000	Airfare		463.95		1,000		1,000	1,000
50301	Risk Management	495100	Risk Management	5191000	Risk Management Services	5440100	Advertising							
50301	Risk Management	495100	Risk Management	5191000	Risk Management Services	5460100	Insurance/Premiums	1,996,581.78	2,559,582.88		2,685,519	2,683,015.64	3,570,833	3,821,047
50301	Risk Management	495100	Risk Management	5191000	Risk Management Services	5460109	InternalServFdInsuranceCharges	52,581.83	598,086.53					
50301	Risk Management	495100	Risk Management	5191000	Risk Management Services	5490200	Photocopies				500		500	500
50301	Risk Management	495100	Risk Management	5191000	Risk Management Services	5490400	Dues & Subscriptions	22.98	425.00		500	425.00	500	500
50301	Risk Management	495100	Risk Management	5191000	Risk Management Services	5490600	Printing & Binding		56.21		200		200	200
50301	Risk Management	495100	Risk Management	5191000	Risk Management Services	5490900	Industrial Acc. Lost Time	338.00	293.00		420	420.00	292	473
50301	Risk Management	495100	Risk Management	5191000	Risk Management Services	5492000	Other	203.18	4,829.35		3,171	1,977.16	3,000	3,000
50301	Risk Management	495100	Risk Management	5191000	Risk Management Services	5493100	Auditor Services	4,445.00	5,860.00		7,489	7,489.00	8,389	8,557
50301	Risk Management	495100	Risk Management	5191000	Risk Management Services	5493209	Internal Serv Fund IT Charges	14,115.00	15,281.00		16,665	16,665.00	11,780	19,054
50301	Risk Management	495100	Risk Management	5970010	Transfers Out	5090100	Transfers Out				550,000	550,000.00		
50401	Industrial Accident I	75100	OAS - Finance	5081000	Ending Fund Balance	5081000	Ending Fund Balance							
50401	Industrial Accident I	75100	OAS - Finance	5176100	Worker's Comp Admin	5410100	Professional & Contract Svc	29,575.08	31,615.76					
50401	Industrial Accident I	75100	OAS - Finance	5176100	Worker's Comp Admin	5460100	Insurance/Premiums		153,322.00					

Fund	Fund Description	Dept	Dept Description	BARS	BARS Description	Account	Account Description	2023 Actuals	2024 Actuals	2025 Approved Budget	2025 Actuals Thru June	2026 Recommended	2027 Recommended
50401	Industrial Accident I	75100	OAS - Finance	5176100	Worker's Comp Admin	5460200	Labor & Industry Assessments						
50401	Industrial Accident I	75100	OAS - Finance	5176100	Worker's Comp Admin	5490400	Dues & Subscriptions						
50401	Industrial Accident I	75100	OAS - Finance	5176600	Risk Transfer Payments	5460200	Labor & Industry Assessments	106,685.63	120,026.11				
50401	Industrial Accident I	75100	OAS - Finance	5176600	Risk Transfer Payments	5493100	Auditor Services	2,073.00					
50401	Industrial Accident I	75100	OAS - Finance	5176800	Pmts to Claimant&Beneficiarie	5499800	Active Claims	183,054.04	304,795.30				
50401	Industrial Accident I	495100	Risk Management	5081000	Ending Fund Balance	5081000	Ending Fund Balance			306,097			
50401	Industrial Accident I	495100	Risk Management	5176100	Worker's Comp Admin	5410100	Professional & Contract Svc			36,000	16,756.34	36,000	36,000
50401	Industrial Accident I	495100	Risk Management	5176100	Worker's Comp Admin	5460100	Insurance/Premiums			141,000	130,828.00	141,000	141,000
50401	Industrial Accident I	495100	Risk Management	5176100	Worker's Comp Admin	5490400	Dues & Subscriptions			2,135		2,098	2,044
50401	Industrial Accident I	495100	Risk Management	5176600	Risk Transfer Payments	5460200	Labor & Industry Assessments			165,000	23,357.14	130,000	130,000
50401	Industrial Accident I	495100	Risk Management	5176600	Risk Transfer Payments	5493100	Auditor Services			2,665	2,617.00	2,702	2,756
50401	Industrial Accident I	495100	Risk Management	5176800	Pmts to Claimant&Beneficiarie	5499800	Active Claims			450,000	196,493.58	475,000	475,000
50501	Motor Pool	505100	Motor Pool	5081000	Ending Fund Balance	5081000	Ending Fund Balance			3,724,200		5,352,011	5,674,992
50501	Motor Pool	505100	Motor Pool	5176600	Risk Transfer Payments	5493100	Auditor Services						
50501	Motor Pool	505100	Motor Pool	5487800	Motor Pool Operations	5314009	InternalServiceFdMiscSupplies	34,933.10	1,603.72	2,500		2,500	2,500
50501	Motor Pool	505100	Motor Pool	5487800	Motor Pool Operations	5320109	InternalServiceFund Gas Fuel	263,335.84	267,709.31	300,000	67,575.40	300,000	300,000
50501	Motor Pool	505100	Motor Pool	5487800	Motor Pool Operations	5460109	InternalServFdInsuranceCharges	1,679.00		0		0	0
50501	Motor Pool	505100	Motor Pool	5487800	Motor Pool Operations	5480100	Repairs & Maintenance	437.49	-24.11	0	-369.45	0	0
50501	Motor Pool	505100	Motor Pool	5487800	Motor Pool Operations	5480109	InternalServFdRepairs&Maint	296,570.42	432,489.61	500,000	119,429.03	500,000	500,000
50501	Motor Pool	505100	Motor Pool	5487800	Motor Pool Operations	5492000	Other	324.31		1,000	52.95	1,000	1,000
50501	Motor Pool	505100	Motor Pool	5487800	Motor Pool Operations	5493100	Auditor Services	1,940.00	2,599.00	2,718	2,079.00	2,150	2,193
50501	Motor Pool	505100	Motor Pool	5487800	Motor Pool Operations	5493209	Internal Serv Fund IT Charges			652	652.00	740	743
50501	Motor Pool	505100	Motor Pool	5487800	Motor Pool Operations	5493509	InternalServFdOtherSvc&Charge:	1,790.70		5,000		5,000	5,000
50501	Motor Pool	505100	Motor Pool	5944800	Capital Expense-PW Cntrl MP	5640100	Machinery & Equipment	0.00		600,000	327,471.34	210,000	735,000
50501	Motor Pool	505100	Motor Pool	5970010	Transfers Out	5090100	Transfers Out		0.00	371,280			
50601	Unemployment Con	75100	OAS - Finance	5081000	Ending Fund Balance	5081000	Ending Fund Balance			171,265		215,075	174,150
50601	Unemployment Con	75100	OAS - Finance	5177000	Unemployment Comp Services	5492000	Other	98,720.68	98,721.20	120,000	19,000.69	120,000	120,000
50601	Unemployment Con	75100	OAS - Finance	5177000	Unemployment Comp Services	5493100	Auditor Services			326.00			
50701	Liability Claims	495100	Risk Management	5081000	Ending Fund Balance	5081000	Ending Fund Balance			0		74,116	74,214
50701	Liability Claims	495100	Risk Management	5191000	Risk Management Services	5492000	Other	288,700.12	286,164.04	452,705	176,128.69	300,000	300,000
50701	Liability Claims	495100	Risk Management	5191000	Risk Management Services	5493100	Auditor Services	440.00	618.00	646	856.00	884	902
51001	Election Reserve	520100	Elections	5081000	Ending Fund Balance	5081000	Ending Fund Balance			128,107		213,157	140,105
51001	Election Reserve	520100	Elections	5144000	Election Services	5100100	Direct Labor	242,492.64	256,160.44	365,800	181,436.71	385,800	402,004
51001	Election Reserve	520100	Elections	5144000	Election Services	5100200	Vacation			2,865.94			
51001	Election Reserve	520100	Elections	5144000	Election Services	5100300	Sick Leave			795.23			
51001	Election Reserve	520100	Elections	5144000	Election Services	5101000	Overtime	428.14	5,806.34	1,530	14.39	1,530	1,594
51001	Election Reserve	520100	Elections	5144000	Election Services	5108000	Extra Help Payroll			5,100		5,100	5,314
51001	Election Reserve	520100	Elections	5144000	Election Services	5109100	Out of Class Pay	52.20	58.38	204		204	213
51001	Election Reserve	520100	Elections	5144000	Election Services	5109100	Out of Class Pay	52.20	58.38	204		204	213
51001	Election Reserve	520100	Elections	5144000	Election Services	5109100	Out of Class Pay	52.20	58.38	204		204	213
51001	Election Reserve	520100	Elections	5144000	Election Services	5109100	Out of Class Pay	52.20	58.38	204		204	213
51001	Election Reserve	520100	Elections	5144000	Election Services	5109100	Out of Class Pay	52.20	58.38	204		204	213
51001	Election Reserve	520100	Elections	5144000	Election Services	5109100	Out of Class Pay	52.20	58.38	204		204	213
51001	Election Reserve	520100	Elections	5144000	Election Services	5109100	Out of Class Pay	52.20	58.38	204		204	213
51001	Election Reserve	520100	Elections	5144000	Election Services	5109100	Out of Class Pay	52.20	58.38	204		204	213
51001	Election Reserve	520100	Elections	5144000	Election Services	5109100	Out of Class Pay	52.20	58.38	204		204	213
51001	Election Reserve	520100	Elections	5144000	Election Services	5109100	Out of Class Pay	52.20	58.38	204		204	213
51001	Election Reserve	520100	Elections	5144000	Election Services	5109100	Out of Class Pay	52.20	58.38	204		204	213
51001	Election Reserve	520100	Elections	5144000	Election Services	5109100	Out of Class Pay	52.20	58.38	204		204	213
51001	Election Reserve	520100	Elections	5144000	Election Services	5109100	Out of Class Pay	52.20	58.38	204		204	213
51001	Election Reserve	520100	Elections	5144000	Election Services	5109100	Out of Class Pay	52.20	58.38	204		204	213
51001	Election Reserve	520100	Elections	5144000	Election Services	5109100	Out of Class Pay	52.20	58.38	204		204	213
51001	Election Reserve	520100	Elections	5144000	Election Services	5109100	Out of Class Pay	52.20	58.38	204		204	213
51001	Election Reserve	520100	Elections	5144000	Election Services	5109100	Out of Class Pay	52.20	58.38	204		204	213
51001	Election Reserve	520100	Elections	5144000	Election Services	5109100	Out of Class Pay	52.20	58.38	204		204	213
51001	Election Reserve	520100	Elections	5144000	Election Services	5109100	Out of Class Pay	52.20	58.38	204		204	213
51001	Election Reserve	520100	Elections	5144000	Election Services	5109100	Out of Class Pay	52.20	58.38	204		204	213
51001	Election Reserve	520100	Elections	5144000	Election Services	5109100	Out of Class Pay	52.20	58.38	204		204	213
51001	Election Reserve	520100	Elections	5144000	Election Services	5109100	Out of Class Pay	52.20	58.38	204		204	213
51001	Election Reserve	520100	Elections	5144000	Election Services	5109100	Out of Class Pay	52.20	58.38	204		204	213
51001	Election Reserve	520100	Elections	5144000	Election Services	5109100	Out of Class Pay	52.20	58.38	204		204	213
51001	Election Reserve	520100	Elections	5144000	Election Services	5109100	Out of Class Pay	52.20	58.38	204		204	213
51001	Election Reserve	520100	Elections	5144000	Election Services	5109100	Out of Class Pay	52.20	58.38	204		204	213
51001	Election Reserve	520100	Elections	5144000	Election Services	5109100	Out of Class Pay	52.20	58.38	204		204	213
51001	Election Reserve	520100	Elections	5144000	Election Services	5109100	Out of Class Pay	52.20	58.38	204		204	213
51001	Election Reserve	520100	Elections	5144000	Election Services	5109100	Out of Class Pay	52.20	58.38	204		204	213
51001	Election Reserve	520100	Elections	5144000	Election Services	5109100	Out of Class Pay	52.20	58.38	204		204	213
51001	Election Reserve	520100	Elections	5144000	Election Services	5109100	Out of Class Pay	52.20	58.38	204		204	213
51001	Election Reserve	520100	Elections	5144000	Election Services	5109100	Out of Class Pay	52.20	58.38	204		204	213
51001	Election Reserve	520100	Elections	5144000	Election Services	5109100	Out of Class Pay	52.20	58.38	204		204	213
51001	Election Reserve	520100	Elections	5144000	Election Services	5109100	Out of Class Pay	52.20	58.38	204		204	213
51001	Election Reserve	520100	Elections	5144000	Election Services	5109100	Out of Class Pay	52.20	58.38	204		204	213
51001	Election Reserve	520100	Elections	5144000	Election Services	5109100	Out of Class Pay	52.20	58.38	204		204	213
51001	Election Reserve	520100	Elections	5144000	Election Services	5109100	Out of Class Pay	52.20	58.38	204		204	213
51001	Election Reserve	520100	Elections	5144000	Election Services	5109100	Out of Class Pay	52.20	58.38	204		204	213
51001	Election Reserve	520100	Elections	5144000	Election Services	5109100	Out of Class Pay	52.20	58.38	204		204	213
51001	Election Reserve	520100	Elections	5144000	Election Services	5109100	Out of Class Pay	52.20	58.38	204		204	213
51001	Election Reserve	520100	Elections	5144000	Election Services	5109100	Out of Class Pay	52.20	58.38	204		204	213
51001	Election Reserve	520100	Elections	5144000	Election Services	5109100	Out of Class Pay	52.20	58.38	204		204	213
51001	Election Reserve	520100	Elections	5144000	Election Services	5109100	Out of Class Pay	52.20	58.38	204		204	213
51001	Election Reserve	520100	Elections	5144000	Election Services	5109100	Out of Class Pay	52.20	58.38	204		204	213
51001	Election Reserve	520100	Elections	5144000	Election Services	5109100	Out of Class Pay	52.20	58.38	204		204	213
51001	Election Reserve	520100	Elections	5144000	Election Services	5109100	Out of Class Pay	52.20	58.38	204		204	213
51001	Election Reserve	520100	Elections	5144000	Election Services	5109100	Out of Class Pay	52.20	58.38	204		204	

Fund	Fund Description	Dept	Dept Description	BARS	BARS Description	Account	Account Description	2023 Actuals	2024 Actuals	2025 Approved	2025 Actuals	2026	2027
										Budget	Thru June	Recommended	Recommended
						5430400	Other	320.20	1,446.36	1,000	54.38	500	500
51001	Election Reserve	520100	Elections	5144000	Election Services	5430700	Tuition & Registration	3,313.00	3,015.00	5,000	2,910.00	3,500	3,500
51001	Election Reserve	520100	Elections	5144000	Election Services	5431000	Airfare	2,056.70	0.00	4,000	1,726.60	2,500	3,000
51001	Election Reserve	520100	Elections	5144000	Election Services	5440100	Advertising	1,133.50	7,887.85	5,000	342.98	5,000	6,000
51001	Election Reserve	520100	Elections	5144000	Election Services	5440400	Voter Outreach	115.46		5,000	135.12	1,000	1,200
51001	Election Reserve	520100	Elections	5144000	Election Services	5450200	Equipment Rent - Outside	5,979.63	6,720.74	8,000	1,483.71	6,500	7,000
51001	Election Reserve	520100	Elections	5144000	Election Services	5450400	Building Rentals	1,605.00	2,350.00	4,000	950.00	3,500	3,500
51001	Election Reserve	520100	Elections	5144000	Election Services	5450800	Lease/Rental-Equipment	1,626.92	2,396.49	4,500	1,226.97	4,000	4,000
51001	Election Reserve	520100	Elections	5144000	Election Services	5460109	InternalServFdInsuranceCharges	9,176.00	12,855.00	19,542	19,542.00	22,710	26,251
51001	Election Reserve	520100	Elections	5144000	Election Services	5480100	Repairs & Maintenance			2,000		1,000	1,200
51001	Election Reserve	520100	Elections	5144000	Election Services	5482100	Equipment Mtnc Agreements			500		500	500
51001	Election Reserve	520100	Elections	5144000	Election Services	5490200	Photocopies	1,084.27	1,780.14	1,000	146.67	1,800	1,800
51001	Election Reserve	520100	Elections	5144000	Election Services	5490400	Dues & Subscriptions	980.47	925.81	3,500	691.75	1,000	1,000
51001	Election Reserve	520100	Elections	5144000	Election Services	5490600	Printing & Binding	142,266.66	258,059.75	220,000	7,267.81	265,000	270,000
51001	Election Reserve	520100	Elections	5144000	Election Services	5490900	Industrial Acc. Lost Time	652.00	628.00	903	903.00	619	1,000
51001	Election Reserve	520100	Elections	5144000	Election Services	5492000	Other	17.90	600.00	3,000			
51001	Election Reserve	520100	Elections	5144000	Election Services	5492900	Credit Card Fees			500			
51001	Election Reserve	520100	Elections	5144000	Election Services	5493100	Auditor Services	7,912.00	10,262.00	11,343	11,342.00	12,805	13,061
51001	Election Reserve	520100	Elections	5144000	Election Services	5493209	Internal Serv Fund IT Charges	42,344.00	45,360.00	44,942	44,942.00	34,944	56,506
51001	Election Reserve	520100	Elections	5149000	Voter Registration Services	5315600	Software Maintenance	5,662.64	5,681.80	11,000		11,000	11,000
51001	Election Reserve	520100	Elections	5149000	Voter Registration Services	5410100	Professional & Contract Svc	447.59		2,000		2,000	2,000
51001	Election Reserve	520100	Elections	5149000	Voter Registration Services	5420300	Postage	12,591.20	32,622.54	30,000	15,000.00	18,000	22,000
51002	Election Cap Reserv	520100	Elections	5081000	Ending Fund Balance	5081000	Ending Fund Balance			439,772		555,176	638,676
51002	Election Cap Reserv	520100	Elections	5117000	Election Costs	5310100	Office Supplies	4,486.13	2,273.85	80,000		20,000	20,000
51002	Election Cap Reserv	520100	Elections	5941400	Capital Expense-Fin,Rcdg&Elctn	5620100	Improvement To Buildings			619,959		504,609	493,519
51301	Law Enforcement Re	545100	Law Enforce Records	5081000	Ending Fund Balance	5081000	Ending Fund Balance			678,030	342,866.16	671,500	685,300
51301	Law Enforcement Re	545100	Law Enforce Records	5211000	Law Enforcement	5100100	Direct Labor	516,443.59	613,895.52	11,000	5,625.68	5,000	5,000
51301	Law Enforcement Re	545100	Law Enforce Records	5211000	Law Enforcement	5100200	Vacation	4,704.15	481.43	11,000	913.53	5,000	5,000
51301	Law Enforcement Re	545100	Law Enforce Records	5211000	Law Enforcement	5100300	Sick Leave	2,513.58	158.31	34,763	11,334.64	34,763	34,763
51301	Law Enforcement Re	545100	Law Enforce Records	5211000	Law Enforcement	5100400	Holidays	13,190.15	18,753.73				
51301	Law Enforcement Re	545100	Law Enforce Records	5211000	Law Enforcement	5100700	Severance			37,500	6,215.25	37,500	37,500
51301	Law Enforcement Re	545100	Law Enforce Records	5211000	Law Enforcement	5101000	Overtime	33,146.22	21,399.89	3,200	1,465.78	3,200	3,200
51301	Law Enforcement Re	545100	Law Enforce Records	5211000	Law Enforcement	5108800	Training Pay		10,621.38	1,600	57.21	1,600	1,600
51301	Law Enforcement Re	545100	Law Enforce Records	5211000	Law Enforcement	5108900	Training Pay - OT			300		300	300
51301	Law Enforcement Re	545100	Law Enforce Records	5211000	Law Enforcement	5109700	Call Back			260,300	123,888.07	257,400	258,000
51301	Law Enforcement Re	545100	Law Enforce Records	5211000	Law Enforcement	5200200	Medical Insurance	171,928.05	198,337.16	59,348	27,352.76	58,060	59,110
51301	Law Enforcement Re	545100	Law Enforce Records	5211000	Law Enforcement	5200300	Social Security	41,790.88	49,440.69	70,675	32,910.11	42,350	43,120
51301	Law Enforcement Re	545100	Law Enforce Records	5211000	Law Enforcement	5200400	Retirement	55,864.45	61,862.01	2,641	965.32	2,590	2,640
51301	Law Enforcement Re	545100	Law Enforce Records	5211000	Law Enforcement	5200600	Paid Family & Medical Leave	1,478.79	1,420.91	17,000	1,377.06	15,000	15,000
51301	Law Enforcement Re	545100	Law Enforce Records	5211000	Law Enforcement	5310100	Office Supplies	10,318.15	10,876.20	5,000		5,000	5,000
51301	Law Enforcement Re	545100	Law Enforce Records	5211000	Law Enforcement	5315600	Software Maintenance	1,763.76		5,500	324.24	5,000	5,000
51301	Law Enforcement Re	545100	Law Enforce Records	5211000	Law Enforcement	5350100	Small Tools & Minor Equipment	2,988.32	3,633.24	3,500	1,265.69	3,500	3,500
51301	Law Enforcement Re	545100	Law Enforce Records	5211000	Law Enforcement	5410100	Professional & Contract Svc	6,943.94	2,513.14	26,455		31,738	36,000
51301	Law Enforcement Re	545100	Law Enforce Records	5211000	Law Enforcement	5413700	Internal Facilities Chrg/Serv	19,664.70	20,815.66	300	53.68	295	300
51301	Law Enforcement Re	545100	Law Enforce Records	5211000	Law Enforcement	5420300	Postage	110.08	59.12				
51301	Law Enforcement Re	545100	Law Enforce Records	5211000	Law Enforcement	5420400	Telephone	864.05	786.93	10,000	909.96	10,000	10,000
51301	Law Enforcement Re	545100	Law Enforce Records	5211000	Law Enforcement	5430100	Meals & Lodging	5,340.49	2,134.72	3,000		1,500	1,500
51301	Law Enforcement Re	545100	Law Enforce Records	5211000	Law Enforcement	5430200	Mileage	917.05	843.52	7,000	1,530.00	7,000	7,000
51301	Law Enforcement Re	545100	Law Enforce Records	5211000	Law Enforcement	5430700	Tuition & Registration	4,589.00	1,275.00	3,000	529.60	1,500	1,500
51301	Law Enforcement Re	545100	Law Enforce Records	5211000	Law Enforcement	5431000	Airfare	955.80	1,127.18	2,000	564.21	1,500	1,500
51301	Law Enforcement Re	545100	Law Enforce Records	5211000	Law Enforcement	5450200	Equipment Rent - Outside			3,300	1,734.70	3,300	3,300
51301	Law Enforcement Re	545100	Law Enforce Records	5211000	Law Enforcement	5450800	Lease/Rental-Equipment	3,057.84	3,056.40	47,925	47,925.00	70,165	81,104
51301	Law Enforcement Re	545100	Law Enforce Records	5211000	Law Enforcement	5460109	InternalServFdInsuranceCharges	39,759.00	40,277.00				

Fund	Fund Description	Dept	Dept Description	BARS	BARS Description	Account	Account Description	2023 Actuals	2024 Actuals	2025 Approved	2025 Actuals	2026	2027	
										Budget	Thru June	Recommended	Recommended	
								28.09	30.54		100	16.57	100	100
51301	Law Enforcement Re	545100	Law Enforce Records	5211000	Law Enforcement	5470600	Other Utilities				1,500		1,500	1,500
51301	Law Enforcement Re	545100	Law Enforce Records	5211000	Law Enforcement	5480100	Repairs & Maintenance				1,500		1,500	1,500
51301	Law Enforcement Re	545100	Law Enforce Records	5211000	Law Enforcement	5490200	Photocopies	1,065.72	906.77	1,000		225.46	1,000	1,000
51301	Law Enforcement Re	545100	Law Enforce Records	5211000	Law Enforcement	5490400	Dues & Subscriptions	-436.88	1,632.86	1,500		800.00	1,500	1,500
51301	Law Enforcement Re	545100	Law Enforce Records	5211000	Law Enforcement	5490600	Printing & Binding				200		150	150
51301	Law Enforcement Re	545100	Law Enforce Records	5211000	Law Enforcement	5490900	Industrial Acc. Lost Time	2,823.00	1,968.00	2,828		2,828.00	1,912	3,091
51301	Law Enforcement Re	545100	Law Enforce Records	5211000	Law Enforcement	5493100	Auditor Services	10,411.00	12,724.00	13,319		13,319.00	16,374	16,701
51301	Law Enforcement Re	545100	Law Enforce Records	5211000	Law Enforcement	5493209	Internal Serv Fund IT Charges	65,869.00	65,305.00	87,744		87,744.00	61,942	100,264
51301	Law Enforcement Re	545100	Law Enforce Records	5211000	Law Enforcement	5081000	Ending Fund Balance			119,347			105,303	103,902
51302	LE Rcd Equip Rplcmi	545100	Law Enforce Records	5211000	Law Enforcement	5315600	Software Maintenance				1,500			
51302	LE Rcd Equip Rplcmi	545100	Law Enforce Records	5211000	Law Enforcement	5410100	Professional & Contract Svc	42,900.00	49,500.00	52,500		24,750.00	55,500	55,500
51302	LE Rcd Equip Rplcmi	545100	Law Enforce Records	5211000	Law Enforcement	5482100	Equipment Mtn Agreements	116,822.86	114,114.24	125,000		120,952.30	116,932	125,120
51302	LE Rcd Equip Rplcmi	545100	Law Enforce Records	5211000	Law Enforcement	5490400	Dues & Subscriptions				1,100			

2026 - 2027
Revenue Recommendations



50101 Equipment Rental And Reve			485100 Equip Rental & Revolving					
Account	BARS	2024 Actuals	2025 Approved Revenues	2025 Collected Thru June	2026 Anticipated	2027 Anticipated	2026 OFM Estimated	2027 OFM Estimated
3081000 Beg Unreserved Fund Balance	3081000 Beg Fund Balance Unreserved		\$3,440,493		\$5,250,000	\$5,096,961	\$5,250,000	\$5,096,961
3417000 Sale of Merchandise	3085300 Intergovernmental Store Sales	\$3,211.72		\$-907.75				
3480000 Internal Service Funds Sales	3033800 Interfund Store Sales	\$1,204,355.76	\$1,400,000	\$321,501.32	\$1,400,000	\$1,400,000	\$1,400,000	\$1,400,000
3480000 Internal Service Funds Sales	8010800 Interfund Equipment Rental	\$2,226,646.02	\$2,250,000	\$589,369.49	\$2,250,000	\$2,250,000	\$2,250,000	\$2,250,000
3611000 Investment Earnings	3007800 Interest Earned on Investments	\$223,188.81	\$140,000	\$82,272.07	\$140,000	\$140,000	\$140,000	\$140,000
3699100 Other Misc Revenue	3024900 Miscellaneous Revenue	\$14,346.37		\$2,393.12				
3730000 Gain/Loss Cap Asst Proprietary	3047600 Sale of Capital Equipment	\$78,067.85	\$30,000		\$50,000	\$50,000	\$50,000	\$50,000
485100 Equip Rental & Revolving		\$3,749,816.53	\$7,260,493	\$994,628.25	\$9,090,000	\$8,936,961	\$9,090,000	\$8,936,961
50101 Equipment Rental And Reve		\$3,749,816.53	\$7,260,493	\$994,628.25	\$9,090,000	\$8,936,961	\$9,090,000	\$8,936,961

2026 - 2027
OFM Recommendation



50101 Equipment Rental And Reve		485100 Equip Rental & Revolving						
BARS	Account	2024 Actuals	2025 Approved Budget	2025 Actuals Thru June	2026 Requests	2027 Requests	2026 Recommended	2027 Recommended
5081000 Ending Fund Balance	5081000 Ending Fund Balance		\$3,161,079		\$5,127,601	\$4,966,587	\$5,152,290	\$4,966,587
5081000 Ending Fund Balance			\$3,161,079		\$5,127,601	\$4,966,587	\$5,152,290	\$4,966,587
5486100 Administration	5100100 Direct Labor	\$451,935.74	\$666,687	\$235,965.12	\$670,800	\$698,974	\$670,800	\$698,974
5486100 Administration	5100200 Vacation	\$36,846.08	\$33,000	\$15,816.41	\$33,000	\$34,386	\$33,000	\$34,386
5486100 Administration	5100300 Sick Leave	\$19,612.44	\$22,000	\$12,183.15	\$22,000	\$22,924	\$22,000	\$22,924
5486100 Administration	5100400 Holidays	\$32,938.28	\$0	\$15,989.15				
5486100 Administration	5100500 Other Leave W/Pay	\$1,302.97	\$0	\$1,113.90				
5486100 Administration	5101000 Overtime	\$7,674.04	\$20,000	\$4,354.44	\$20,000	\$20,840	\$20,000	\$20,840
5486100 Administration	5108000 Extra Help Payroll	\$6,903.90	\$7,000	\$1,480.00	\$7,000	\$7,294	\$7,000	\$7,294
5486100 Administration	5109100 Out of Class Pay	\$4,895.54	\$4,500	\$1,751.17	\$4,500	\$4,689	\$4,500	\$4,689
5486100 Administration	5200200 Medical Insurance	\$142,431.68	\$205,200	\$85,388.10	\$200,850	\$205,871	\$200,850	\$205,871
5486100 Administration	5200300 Social Security	\$43,546.88	\$57,619	\$21,293.44	\$57,940	\$60,367	\$57,940	\$60,367
5486100 Administration	5200400 Retirement	\$53,900.03	\$67,978	\$26,161.42	\$41,870	\$44,032	\$41,870	\$44,032
5486100 Administration	5200600 Paid Family & Medical Leave	\$1,253.49	\$2,062	\$756.28	\$2,580	\$2,686	\$2,580	\$2,686
5486100 Salaries & Benefits		\$803,241.07	\$1,086,046	\$422,252.58	\$1,060,540	\$1,102,063	\$1,060,540	\$1,102,063
5486100 Administration	5310100 Office Supplies	\$83.93	\$1,600	\$415.35	\$1,600	\$1,600	\$1,600	\$1,600
5486100 Administration	5314000 Misc. O&M Supplies	\$36,116.47	\$55,000	\$4,684.19	\$55,000	\$55,000	\$55,000	\$55,000
5486100 Administration	5314009 InternalServiceFdMiscSupplies		\$2,000		\$2,000	\$2,000	\$2,000	\$2,000
5486100 Administration	5315500 Computer Software	\$31,218.81	\$13,500	\$1,945.80	\$13,500	\$13,500	\$13,500	\$13,500
5486100 Administration	5350100 Small Tools & Minor Equipment		\$0		\$0	\$0	\$0	\$0

5486100 Supplies		\$67,419.21	\$72,100	\$7,045.34	\$72,100	\$72,100	\$72,100	\$72,100
5486100 Administration	5410100 Professional & Contract Svc	\$11,557.49	\$3,000	\$628.00	\$3,000	\$3,000	\$3,000	\$3,000
5486100 Administration	5415000 Intergovernmental Services		\$2,000	\$63.60	\$2,000	\$2,000	\$2,000	\$2,000
5486100 Administration	5420400 Telephone	\$2,785.36	\$4,500	\$1,135.55	\$4,500	\$4,500	\$4,500	\$4,500
5486100 Administration	5420409 InternalServiceFund Telephone	\$983.56	\$1,600		\$1,600	\$1,600	\$1,600	\$1,600
5486100 Administration	5430100 Meals & Lodging	\$1,940.95	\$6,500	\$470.68	\$6,500	\$6,500	\$6,500	\$6,500
5486100 Administration	5430200 Mileage		\$870		\$870	\$870	\$870	\$870
5486100 Administration	5430400 Other	\$90.00	\$350		\$350	\$350	\$350	\$350
5486100 Administration	5430700 Tuition & Registration	\$1,491.80	\$9,000	\$1,183.70	\$9,000	\$9,000	\$9,000	\$9,000
5486100 Administration	5431000 Airfare		\$1,300	\$445.68	\$1,300	\$1,300	\$1,300	\$1,300
5486100 Administration	5440100 Advertising	\$581.33	\$10,000		\$10,000	\$10,000	\$10,000	\$10,000
5486100 Administration	5450200 Equipment Rent - Outside		\$1,000		\$1,000	\$1,000	\$1,000	\$1,000
5486100 Administration	5460109 InternalServFdInsuranceCharges	\$27,888.00	\$36,507	\$36,507.00	\$44,183	\$51,071	\$44,183	\$51,071
5486100 Administration	5470100 PUD	\$11,747.20	\$19,000	\$6,282.20	\$15,000	\$15,000	\$15,000	\$15,000
5486100 Administration	5470300 Kelso Utilities	\$15,414.40	\$15,000	\$5,298.12	\$15,000	\$15,000	\$15,000	\$15,000
5486100 Administration	5470500 Gas-Utilities	\$8,472.12	\$9,000	\$4,926.48	\$9,000	\$9,000	\$9,000	\$9,000
5486100 Administration	5470600 Other Utilities	\$758.32	\$1,000	\$353.60	\$1,000	\$1,000	\$1,000	\$1,000
5486100 Administration	5480109 InternalServFdRepairs&Maint		\$1,000		\$1,000	\$1,000	\$1,000	\$1,000
5486100 Administration	5490309 InternalServFdProfessionalSvcs	\$50,655.47	\$72,000	\$9,748.26	\$72,000	\$72,000	\$72,000	\$72,000
5486100 Administration	5490400 Dues & Subscriptions	\$8,975.63	\$8,000	\$5,926.41	\$8,000	\$8,000	\$8,000	\$8,000
5486100 Administration	5490700 Taxes	\$535.91	\$0	\$108.19	\$0	\$0	\$0	\$0
5486100 Administration	5490800 Laundry	\$4,874.45	\$4,700	\$2,293.84	\$4,700	\$4,700	\$4,700	\$4,700
5486100 Administration	5490900 Industrial Acc. Lost Time	\$10,094.00	\$14,810	\$14,810.00	\$15,306	\$15,306	\$9,470	\$15,306
5486100 Administration	5492000 Other	\$862.22	\$3,250	\$581.43	\$3,250	\$3,250	\$3,250	\$3,250
5486100 Administration	5493100 Auditor Services	\$19,440.00	\$20,270	\$19,201.00	\$21,576	\$22,008	\$21,576	\$22,008
5486100 Administration	5493209 Internal Serv Fund IT Charges	\$57,665.00	\$63,111	\$63,111.00	\$63,124	\$71,936	\$44,271	\$71,936
5486100 Administration	5493509 InternalServFdOtherSvc&Charges		\$0					
5486100 Other Services & Charges		\$236,813.21	\$307,768	\$173,074.74	\$313,259	\$329,391	\$288,570	\$329,391
5486800 Equipment Rental Operations	5311500 Oil & Lubricants	\$19,535.25	\$45,000	\$4,325.80	\$45,000	\$45,000	\$45,000	\$45,000
5486800 Equipment Rental Operations	5314000 Misc. O&M Supplies	\$658,749.81	\$750,000	\$388,536.14	\$750,000	\$750,000	\$750,000	\$750,000
5486800 Equipment Rental Operations	5320100 Gas	\$412,206.08	\$380,000	\$173,837.48	\$380,000	\$380,000	\$380,000	\$380,000
5486800 Equipment Rental Operations	5320200 Propane-Fuel Consumed	\$315.85	\$500	\$110.71	\$500	\$500	\$500	\$500

5486800 Equipment Rental Operations	5320300 Diesel Fuel	\$205,020.27	\$350,000	\$104,690.46	\$350,000	\$350,000	\$350,000	\$350,000
5486800 Equipment Rental Operations	5350100 Small Tools & Minor Equipment	\$16,480.73	\$85,000	\$36,263.76	\$85,000	\$85,000	\$85,000	\$85,000
5486800 Supplies		\$1,312,307.99	\$1,610,500	\$707,764.35	\$1,610,500	\$1,610,500	\$1,610,500	\$1,610,500
5486800 Equipment Rental Operations	5410100 Professional & Contract Svc		\$3,000		\$3,000	\$3,000	\$3,000	\$3,000
5486800 Equipment Rental Operations	5450200 Equipment Rent - Outside		\$1,000		\$1,000	\$1,000	\$1,000	\$1,000
5486800 Equipment Rental Operations	5480100 Repairs & Maintenance	\$190,154.96	\$500,000	\$126,631.97	\$500,000	\$500,000	\$500,000	\$500,000
5486800 Equipment Rental Operations	5491100 Freight	\$657.50	\$2,000					
5486800 Equipment Rental Operations	5492000 Other	\$11.00	\$2,000	\$234.71	\$2,000	\$2,000	\$2,000	\$2,000
5486800 Other Services & Charges		\$190,823.46	\$508,000	\$126,866.68	\$506,000	\$506,000	\$506,000	\$506,000
5944810 Capital Expense-PW Cent Serv	5640100 Machinery & Equipment	\$0.00	\$515,000	\$273,199.77	\$400,000	\$350,320	\$400,000	\$350,320
5944810 Capital Outlays		\$0.00	\$515,000	\$273,199.77	\$400,000	\$350,320	\$400,000	\$350,320
485100 Equip Rental & Revolving		\$2,610,604.94	\$7,260,493	\$1,710,203.46	\$9,090,000	\$8,936,961	\$9,090,000	\$8,936,961
50101 Equipment Rental And Reve		\$2,610,604.94	\$7,260,493	\$1,710,203.46	\$9,090,000	\$8,936,961	\$9,090,000	\$8,936,961

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Revenue Recommendations



50201 Information Technology		490100 Information Technology						
Account	BARS	2024 Actuals	2025 Approved Revenues	2025 Collected Thru June	2026 Anticipated	2027 Anticipated	2026 OFM Estimated	2027 OFM Estimated
3081000 Beg Unreserved Fund Balance	3081000 Beg Fund Balance Unreserved		\$1,275,500		\$1,810,080	\$1,268,514	\$1,792,037	\$1,290,471
3340690 SG Other State Agencies	4300400 State Grants	\$80,000.00		\$0.00				
3480000 Internal Service Funds Sales	3034300 Data Processing Service	\$4,481,603.00	\$5,185,697	\$5,185,701.00	\$5,083,547	\$5,787,362	\$3,583,547	\$5,787,362
3611000 Investment Earnings	3007800 Interest Earned on Investments	\$145,706.84	\$110,137	\$48,166.12	\$75,000	\$70,000	\$98,500	\$93,500
3699100 Other Misc Revenue	3024900 Miscellaneous Revenue	\$2,676.72	\$1,073	\$1,044.03				
3970001 Operating Transfers In	3048100 Operating Transfers In	\$254,537.00	\$0				\$1,617,310	
3970001 Operating Transfers In	3048200 Contributions from Active Fund	\$337,320.63	\$40,000				\$16,500	\$16,500
490100 Information Technology		\$5,301,844.19	\$6,612,407	\$5,234,911.15	\$6,968,627	\$7,125,876	\$7,107,894	\$7,187,833
50201 Information Technology		\$5,301,844.19	\$6,612,407	\$5,234,911.15	\$6,968,627	\$7,125,876	\$7,107,894	\$7,187,833

2026 - 2027
OFM Recommendation



50201 Information Technology		490100 Information Technology						
BARS	Account	2024 Actuals	2025 Approved Budget	2025 Actuals Thru June	2026 Requests	2027 Requests	2026 Recommended	2027 Recommended
5081000 Ending Fund Balance	5081000 Ending Fund Balance		\$1,127,804		\$1,268,514	\$1,309,260	\$1,292,550	\$1,236,677
5081000 Ending Fund Balance			\$1,127,804		\$1,268,514	\$1,309,260	\$1,292,550	\$1,236,677
5188000 Data Processing/Info Tech	5100100 Direct Labor	\$1,055,172.52	\$1,552,948	\$628,688.56	\$1,626,400	\$1,638,200	\$1,709,100	\$1,725,980
5188000 Data Processing/Info Tech	5100200 Vacation	\$33,741.89	\$0	\$8,001.56				
5188000 Data Processing/Info Tech	5100300 Sick Leave	\$33,484.53	\$0	\$3,767.58				
5188000 Data Processing/Info Tech	5100700 Severance	\$38,000.00						
5188000 Data Processing/Info Tech	5101000 Overtime	\$38,959.67	\$35,000	\$25,519.11	\$35,000	\$35,000	\$35,000	\$35,000
5188000 Data Processing/Info Tech	5108000 Extra Help Payroll	\$7,560.00	\$30,000	\$14,111.25	\$10,000	\$10,000	\$10,000	\$10,000
5188000 Data Processing/Info Tech	5109100 Out of Class Pay	\$11,299.92	\$0	\$4,946.53	\$15,000	\$15,000	\$15,000	\$15,000
5188000 Data Processing/Info Tech	5109600 Standby Time	\$8,332.31	\$14,280	\$4,333.65	\$10,000	\$10,000	\$10,000	\$10,000
5188000 Data Processing/Info Tech	5109700 Call Back	\$97.09						
5188000 Data Processing/Info Tech	5200200 Medical Insurance	\$228,957.79	\$324,900	\$137,600.65	\$317,250	\$315,150	\$340,650	\$349,166
5188000 Data Processing/Info Tech	5200300 Social Security	\$91,485.29	\$124,871	\$51,258.86	\$129,780	\$130,680	\$136,100	\$137,392
5188000 Data Processing/Info Tech	5200400 Retirement	\$103,601.87	\$145,963	\$60,383.41	\$93,270	\$93,920	\$97,880	\$99,658
5188000 Data Processing/Info Tech	5200500 Unemployment Comp.		\$1,472	\$1,472.00	\$18,043	\$18,043	\$18,043	\$18,043
5188000 Data Processing/Info Tech	5200600 Paid Family & Medical Leave	\$2,616.66	\$5,556	\$1,806.05	\$5,780	\$5,820	\$6,060	\$6,114
5188000 Data Processing/Info Tech	5200700 Severance							
5188000 Salaries & Benefits		\$1,653,309.54	\$2,234,990	\$941,889.21	\$2,260,523	\$2,271,813	\$2,377,833	\$2,406,353
5188000 Data Processing/Info Tech	5310100 Office Supplies	\$5,562.37	\$8,000	\$321.77	\$8,000	\$8,000	\$8,000	\$8,000
5188000 Data Processing/Info Tech	5312200 Plumbing/Electrical	\$1,758.25	\$5,000		\$10,000	\$5,000	\$10,000	\$5,000
5188000 Data Processing/Info Tech	5314000 Misc. O&M Supplies	\$54,190.82	\$60,000	\$20,526.75	\$60,000	\$60,000	\$60,000	\$60,000

5188000 Data Processing/Info Tech	5314100 Uniforms	\$2,220.63	\$2,500		\$2,500	\$2,500	\$2,500	\$2,500
5188000 Data Processing/Info Tech	5315500 Computer Software	\$588,063.81	\$1,789,263	\$926,388.17	\$2,107,794	\$2,252,847	\$2,107,794	\$2,252,847
5188000 Data Processing/Info Tech	5315600 Software Maintenance	\$183,244.25	\$32,100		\$59,052	\$61,051	\$59,052	\$61,051
5188000 Data Processing/Info Tech	5320100 Gas	\$38.26	\$150	\$57.95	\$150	\$150	\$150	\$150
5188000 Data Processing/Info Tech	5320109 InternalServiceFund Gas Fuel	\$120.21	\$600	\$39.96	\$600	\$600	\$600	\$600
5188000 Data Processing/Info Tech	5350100 Small Tools & Minor Equipment	\$3,606.99	\$5,000	\$536.97	\$5,000	\$5,000	\$5,000	\$5,000
5188000 Data Processing/Info Tech	5350300 Minor Equipment	\$555,367.07	\$374,845	\$17,051.51	\$450,000	\$450,000	\$450,000	\$450,000
5188000 Supplies		\$1,394,172.66	\$2,277,458	\$964,923.08	\$2,703,096	\$2,845,148	\$2,703,096	\$2,845,148
5188000 Data Processing/Info Tech	5410100 Professional & Contract Svc	\$208,305.32	\$280,000	\$107,999.16	\$464,000	\$414,000	\$464,000	\$414,000
5188000 Data Processing/Info Tech	5413700 Internal Facilities Chrg/Serv				\$0	\$0	\$0	\$0
5188000 Data Processing/Info Tech	5420300 Postage	\$130.45	\$200		\$200	\$200	\$200	\$200
5188000 Data Processing/Info Tech	5420400 Telephone	\$1,006.79	\$60,993	\$14,658.43	\$53,087	\$53,087	\$53,087	\$53,087
5188000 Data Processing/Info Tech	5420600 Cellular Phone Charges	\$9,939.06	\$11,000	\$5,182.77	\$11,000	\$11,000	\$11,000	\$11,000
5188000 Data Processing/Info Tech	5420800 Internet	\$29,691.06	\$35,000	\$9,732.84	\$35,000	\$35,000	\$35,000	\$35,000
5188000 Data Processing/Info Tech	5430100 Meals & Lodging	\$1,335.37	\$4,500	\$91.00	\$4,500	\$4,500	\$4,500	\$4,500
5188000 Data Processing/Info Tech	5430200 Mileage	\$155.44	\$900	\$816.00	\$900	\$900	\$900	\$900
5188000 Data Processing/Info Tech	5430400 Other		\$2,939	\$64.85	\$1,500	\$1,500	\$1,500	\$1,500
5188000 Data Processing/Info Tech	5430700 Tuition & Registration	\$9,440.49	\$30,000	\$450.00	\$30,000	\$30,000	\$30,000	\$30,000
5188000 Data Processing/Info Tech	5431000 Airfare	\$268.95	\$6,000		\$6,000	\$6,000	\$6,000	\$6,000
5188000 Data Processing/Info Tech	5440100 Advertising	\$4,296.62	\$1,000	\$1,108.83	\$1,000	\$1,000	\$1,000	\$1,000
5188000 Data Processing/Info Tech	5450200 Equipment Rent - Outside	\$719.31	\$1,500		\$1,500	\$1,500	\$1,500	\$1,500
5188000 Data Processing/Info Tech	5450609 InternalServFd-MP Rent-Monthly	\$11,130.00	\$10,161		\$14,880	\$15,326	\$14,880	\$15,326
5188000 Data Processing/Info Tech	5450800 Lease/Rental-Equipment	\$4,635.03	\$3,004	\$1,366.70	\$3,000	\$3,000	\$3,000	\$3,000
5188000 Data Processing/Info Tech	5460109 InternalServFdInsuranceCharges	\$60,428.00	\$72,257	\$72,257.00	\$78,655	\$90,917	\$78,655	\$90,917
5188000 Data Processing/Info Tech	5480100 Repairs & Maintenance							
5188000 Data Processing/Info Tech	5490200 Photocopies	\$564.38	\$996	\$186.07	\$1,000	\$1,000	\$1,000	\$1,000
5188000 Data Processing/Info Tech	5490400 Dues & Subscriptions	\$362.41	\$2,000	\$281.20	\$2,000	\$2,000	\$2,000	\$2,000
5188000 Data Processing/Info Tech	5490600 Printing & Binding	\$48.65	\$150		\$150	\$150	\$150	\$150
5188000 Data Processing/Info Tech	5490900 Industrial Acc. Lost Time	\$2,952.00	\$4,242	\$4,242.00	\$5,452	\$5,452	\$3,373	\$5,452
5188000 Data Processing/Info Tech	5493100 Auditor Services	\$17,147.00	\$17,847	\$18,201.00	\$22,670	\$23,123	\$22,670	\$23,123
5188000 Other Services & Charges		\$362,556.33	\$544,689	\$236,637.85	\$736,494	\$699,655	\$734,415	\$699,655
5188000 Data Processing/Info Tech	5640400 Computer Software/Hardware	\$0.00	\$25,155					

5188000 Capital Outlays		\$0.00	\$25,155					
5970010 Transfers Out	5090100 Transfers Out	\$50,000.00						
5970010 Intergovernmental Svcs/Transfers Out		\$50,000.00						
5970020 Transfers Out Intra Fund	5090200 Transfers Out Intrafund	\$2,035,866.00	\$402,311	\$402,311.00				
5970020 Intergovernmental Svcs/Transfers Out		\$2,035,866.00	\$402,311	\$402,311.00				
490100 Information Technology		\$5,495,904.53	\$6,612,407	\$2,545,761.14	\$6,968,627	\$7,125,876	\$7,107,894	\$7,187,833
50201 Information Technology		\$5,495,904.53	\$6,612,407	\$2,545,761.14	\$6,968,627	\$7,125,876	\$7,107,894	\$7,187,833

2026 - 2027
Revenue Recommendations



50202 Technology Reserve Acct		490100 Information Technology						
Account	BARS	2024 Actuals	2025 Approved Revenues	2025 Collected Thru June	2026 Anticipated	2027 Anticipated	2026 OFM Estimated	2027 OFM Estimated
3081000 Beg Unreserved Fund Balance	3081000 Beg Fund Balance Unreserved		\$5,479,780		\$4,387,490	\$3,898,157	\$4,433,295	\$2,326,652
3611000 Investment Earnings	3007800 Interest Earned on Investments	\$164,584.58	\$200,000	\$94,282.40	\$175,000	\$170,000	\$175,000	\$170,000
3970002 Transfers In-Intrafund	3048200 Contributions from Active Fund	\$2,035,866.00						
3970002 Transfers In-Intrafund	3970020 Transfers In Intra Fund		\$402,311	\$402,311.00				
490100 Information Technology		\$2,200,450.58	\$6,082,091	\$496,593.40	\$4,562,490	\$4,068,157	\$4,608,295	\$2,496,652
50202 Technology Reserve Acct		\$2,200,450.58	\$6,082,091	\$496,593.40	\$4,562,490	\$4,068,157	\$4,608,295	\$2,496,652

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OFM Recommendation



50202 Technology Reserve Acct		490100 Information Technology						
BARS	Account	2024 Actuals	2025 Approved Budget	2025 Actuals Thru June	2026 Requests	2027 Requests	2026 Recommended	2027 Recommended
5081000 Ending Fund Balance	5081000 Ending Fund Balance		\$4,362,295		\$3,898,157	\$3,675,490	\$2,326,652	\$2,103,985
5081000 Ending Fund Balance			\$4,362,295		\$3,898,157	\$3,675,490	\$2,326,652	\$2,103,985
5188000 Data Processing/Info Tech	5315600 Software Maintenance							
5188000 Data Processing/Info Tech	5350100 Small Tools & Minor Equipment	\$125,506.26	\$150,859					
5188000 Data Processing/Info Tech	5350300 Minor Equipment		\$25,000	\$7,154.51	\$59,333	\$47,667	\$59,333	\$47,667
5188000 Supplies		\$125,506.26	\$175,859	\$7,154.51	\$59,333	\$47,667	\$59,333	\$47,667
5188000 Data Processing/Info Tech	5410100 Professional & Contract Svc		\$300,000	\$20,000.00				
5188000 Data Processing/Info Tech	5492000 Other		\$0					
5188000 Other Services & Charges			\$300,000	\$20,000.00				
5188000 Data Processing/Info Tech	5640400 Computer Software/Hardware		\$832,286		\$605,000	\$345,000	\$605,000	\$345,000
5188000 Capital Outlays			\$832,286		\$605,000	\$345,000	\$605,000	\$345,000
5970010 Transfers Out	5090100 Transfers Out		\$411,651					
5970010 Intergovernmental Srvs/Transfers Out			\$411,651					
5970020 Transfers Out Intra Fund	5090200 Transfers Out Intrafund	\$254,537.00					\$1,617,310	
5970020 Intergovernmental Srvs/Transfers Out		\$254,537.00					\$1,617,310	
490100 Information Technology		\$380,043.26	\$6,082,091	\$27,154.51	\$4,562,490	\$4,068,157	\$4,608,295	\$2,496,652
50202 Technology Reserve Acct		\$380,043.26	\$6,082,091	\$27,154.51	\$4,562,490	\$4,068,157	\$4,608,295	\$2,496,652

2026 - 2027
Revenue Recommendations



50203 Sheriff Technology Reserve		105100 Sheriff						
Account	BARS	2024 Actuals	2025 Approved Revenues	2025 Collected Thru June	2026 Anticipated	2027 Anticipated	2026 OFM Estimated	2027 OFM Estimated
3081000 Beg Unreserved Fund Balance	3081000 Beg Fund Balance Unreserved				\$932,410	\$1,204,910	\$932,410	\$1,204,910
3311100 FDG Department of Commerce	4302000 LE Vehicle Pursuit Tech Grant				\$100	\$100	\$100	\$100
3332000 FIG Dept of Transportation	4500600 Traffic Safety Grant				\$100	\$100	\$100	\$100
3340110 SG Criminal Justice Training	4300400 State Grants				\$100	\$100	\$100	\$100
3611000 Investment Earnings	3007800 Interest Earned on Investments				\$12,000	\$12,000	\$12,000	\$12,000
3670000 Contributions and Donations	3043210 BSNF Safety Grant				\$100	\$100	\$100	\$100
3670000 Contributions and Donations	8105900 Private Donations-Weyerhaeuser				\$100	\$100	\$100	\$100
3970001 Operating Transfers In	3048100 Operating Transfers In							
3970002 Transfers In-Intrafund	3048200 Contributions from Active Fund				\$330,000	\$330,000	\$273,900	\$330,000
105100 Sheriff					\$1,274,910	\$1,547,410	\$1,218,810	\$1,547,410
50203 Sheriff Technology Reserve					\$1,274,910	\$1,547,410	\$1,218,810	\$1,547,410

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OFM Recommendation



50203 Sheriff Technology Reserve		105100 Sheriff						
BARS	Account	2024 Actuals	2025 Approved Budget	2025 Actuals Thru June	2026 Requests	2027 Requests	2026 Recommended	2027 Recommended
5081000 Ending Fund Balance	5081000 Ending Fund Balance		\$532,931		\$1,204,910	\$1,414,410	\$1,148,810	\$1,414,410
5081000 Ending Fund Balance			\$532,931		\$1,204,910	\$1,414,410	\$1,148,810	\$1,414,410
5211000 Law Enforcement	5315600 Software Maintenance				\$40,000	\$103,000	\$40,000	\$103,000
5211000 Law Enforcement	5350100 Small Tools & Minor Equipment		\$50,000		\$10,000	\$10,000	\$10,000	\$10,000
5211000 Law Enforcement	5350300 Minor Equipment		\$300,000		\$15,000	\$15,000	\$15,000	\$15,000
5211000 Supplies			\$350,000		\$65,000	\$128,000	\$65,000	\$128,000
5211000 Law Enforcement	5480100 Repairs & Maintenance		\$50,000		\$5,000	\$5,000	\$5,000	\$5,000
5211000 Other Services & Charges			\$50,000		\$5,000	\$5,000	\$5,000	\$5,000
105100 Sheriff			\$932,931		\$1,274,910	\$1,547,410	\$1,218,810	\$1,547,410
50203 Sheriff Technology Reserve			\$932,931		\$1,274,910	\$1,547,410	\$1,218,810	\$1,547,410

2026 - 2027
Revenue Recommendations



50301 Risk Management		495100 Risk Management						
Account	BARS	2024 Actuals	2025 Approved Revenues	2025 Collected Thru June	2026 Anticipated	2027 Anticipated	2026 OFM Estimated	2027 OFM Estimated
3081000 Beg Unreserved Fund Balance	3081000 Beg Fund Balance Unreserved		\$506,000		\$1,708,450	\$1,750,744	\$1,708,450	\$1,437,237
3480000 Internal Service Funds Sales	8010900 Reimbursement for Insurance	\$2,910,462.00	\$3,368,200	\$3,077,314.00	\$3,964,671	\$4,547,467	\$3,964,671	\$4,547,467
3480000 Internal Service Funds Sales	8011000 Reimbursement for Claims	\$0.00						
3480000 Internal Service Funds Sales	8011100 Alternative Services	\$5,070.00		\$2,050.00				
3611000 Investment Earnings	3007800 Interest Earned on Investments	\$77,620.34	\$50,000	\$25,034.72	\$45,000	\$45,000	\$45,000	\$45,000
3699100 Other Misc Revenue	3024900 Miscellaneous Revenue	\$3,000.00						
3970001 Operating Transfers In	3048100 Operating Transfers In							
3970002 Transfers In-Intrafund	3048200 Contributions from Active Fund	\$570,355.00						
495100 Risk Management		\$3,566,507.34	\$3,924,200	\$3,104,398.72	\$5,718,121	\$6,343,211	\$5,718,121	\$6,029,704
50301 Risk Management		\$3,566,507.34	\$3,924,200	\$3,104,398.72	\$5,718,121	\$6,343,211	\$5,718,121	\$6,029,704

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OFM Recommendation



50301 Risk Management		495100 Risk Management						
BARS	Account	2024 Actuals	2025 Approved Budget	2025 Actuals Thru June	2026 Requests	2027 Requests	2026 Recommended	2027 Recommended
5081000 Ending Fund Balance	5081000 Ending Fund Balance		\$2,992		\$1,750,744	\$1,790,237	\$1,437,237	\$1,478,624
5081000 Ending Fund Balance			\$2,992		\$1,750,744	\$1,790,237	\$1,437,237	\$1,478,624
5191000 Risk Management Services	5100100 Direct Labor	\$149,690.34	\$180,710	\$93,980.00	\$199,100	\$207,462	\$197,500	\$205,795
5191000 Risk Management Services	5100200 Vacation	\$670.85	\$0					
5191000 Risk Management Services	5100300 Sick Leave	\$410.82	\$0					
5191000 Risk Management Services	5101000 Overtime							
5191000 Risk Management Services	5108000 Extra Help Payroll	\$6,800.40	\$7,000	\$2,886.00	\$10,000	\$10,420	\$10,000	\$10,420
5191000 Risk Management Services	5200200 Medical Insurance	\$27,543.81	\$36,390	\$19,735.80	\$34,200	\$35,055	\$34,200	\$35,055
5191000 Risk Management Services	5200300 Social Security	\$11,665.68	\$15,070	\$6,946.84	\$16,000	\$16,668	\$15,880	\$16,540
5191000 Risk Management Services	5200400 Retirement	\$13,868.57	\$17,300	\$8,561.60	\$11,110	\$11,576	\$11,030	\$11,483
5191000 Risk Management Services	5200600 Paid Family & Medical Leave	\$336.93	\$680	\$253.79	\$720	\$742	\$710	\$736
5191000 Salaries & Benefits		\$210,987.40	\$257,150	\$132,364.03	\$271,130	\$281,923	\$269,320	\$280,029
5191000 Risk Management Services	5310100 Office Supplies	\$5,060.01	\$4,000	\$567.91	\$4,300	\$4,300	\$4,300	\$4,300
5191000 Risk Management Services	5314100 Uniforms		\$220		\$220	\$220	\$220	\$220
5191000 Risk Management Services	5315800 Training Materials		\$500	\$215.00	\$500	\$500	\$500	\$500
5191000 Supplies		\$5,060.01	\$4,720	\$782.91	\$5,020	\$5,020	\$5,020	\$5,020
5191000 Risk Management Services	5410100 Professional & Contract Svc	\$66,610.06	\$78,824	\$46,989.82	\$95,000	\$96,000	\$95,000	\$96,000
5191000 Risk Management Services	5413700 Internal Facilities Chrg/Serv				\$0	\$0	\$0	\$0
5191000 Risk Management Services	5420300 Postage	\$40.76	\$50	\$21.65	\$50	\$50	\$50	\$50
5191000 Risk Management Services	5420400 Telephone	\$147.98						

5191000 Risk Management Services	5420600 Cellular Phone Charges	\$1,371.36	\$1,250	\$647.60	\$1,300	\$1,300	\$1,300	\$1,300
5191000 Risk Management Services	5430100 Meals & Lodging	\$1,238.79	\$2,000		\$2,000	\$2,100	\$2,000	\$2,100
5191000 Risk Management Services	5430200 Mileage	\$176.39	\$200	\$18.97	\$200	\$250	\$200	\$250
5191000 Risk Management Services	5430400 Other	\$9,418.12	\$9,550		\$9,500	\$10,000	\$9,500	\$10,000
5191000 Risk Management Services	5430700 Tuition & Registration	\$795.00	\$2,000	\$725.00	\$2,000	\$2,000	\$2,000	\$2,000
5191000 Risk Management Services	5431000 Airfare	\$463.95	\$1,000		\$1,000	\$1,000	\$1,000	\$1,000
5191000 Risk Management Services	5440100 Advertising							
5191000 Risk Management Services	5460100 Insurance/Premiums	\$2,559,582.88	\$2,685,519	\$2,683,015.64	\$3,250,380	\$3,821,047	\$3,570,833	\$3,821,047
5191000 Risk Management Services	5460109 InternalServFdInsuranceCharges	\$598,086.53						
5191000 Risk Management Services	5490200 Photocopies		\$500		\$500	\$500	\$500	\$500
5191000 Risk Management Services	5490400 Dues & Subscriptions	\$425.00	\$500	\$425.00	\$500	\$500	\$500	\$500
5191000 Risk Management Services	5490600 Printing & Binding	\$56.21	\$200		\$200	\$200	\$200	\$200
5191000 Risk Management Services	5490900 Industrial Acc. Lost Time	\$293.00	\$420	\$420.00	\$473	\$473	\$292	\$473
5191000 Risk Management Services	5492000 Other	\$4,829.35	\$3,171	\$1,977.16	\$3,000	\$3,000	\$3,000	\$3,000
5191000 Risk Management Services	5493100 Auditor Services	\$5,860.00	\$7,489	\$7,489.00	\$8,389	\$8,557	\$8,389	\$8,557
5191000 Risk Management Services	5493209 Internal Serv Fund IT Charges	\$15,281.00	\$16,665	\$16,665.00	\$16,735	\$19,054	\$11,780	\$19,054
5191000 Other Services & Charges		\$3,264,676.38	\$2,809,338	\$2,758,394.84	\$3,391,227	\$3,966,031	\$3,706,544	\$3,966,031
5191000 Risk Management Services	5090200 Transfers Out Intrafund	\$182,000.00	\$300,000	\$300,000.00	\$300,000	\$300,000	\$300,000	\$300,000
5191000 Intergovernmental Srvs/Transfers Out		\$182,000.00	\$300,000	\$300,000.00	\$300,000	\$300,000	\$300,000	\$300,000
5970010 Transfers Out	5090100 Transfers Out		\$550,000	\$550,000.00				
5970010 Intergovernmental Srvs/Transfers Out			\$550,000	\$550,000.00				
495100 Risk Management		\$3,662,723.79	\$3,924,200	\$3,741,541.78	\$5,718,121	\$6,343,211	\$5,718,121	\$6,029,704
50301 Risk Management		\$3,662,723.79	\$3,924,200	\$3,741,541.78	\$5,718,121	\$6,343,211	\$5,718,121	\$6,029,704

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Revenue Recommendations



50401 Industrial Accident Insu		075100 OAS - Finance						
Account	BARS	2024 Actuals	2025 Approved Revenues	2025 Collected Thru June	2026 Anticipated	2027 Anticipated	2026 OFM Estimated	2027 OFM Estimated
3081000 Beg Unreserved Fund Balance	3081000 Beg Fund Balance Unreserved							
3480000 Internal Service Funds Sales	8011200 Interfund Insurance Premiums	\$515,098.00						
3611000 Investment Earnings	3007800 Interest Earned on Investments	\$24,385.50						
075100 OAS - Finance		\$539,483.50						

50401 Industrial Accident Insu		495100 Risk Management						
Account	BARS	2024 Actuals	2025 Approved Revenues	2025 Collected Thru June	2026 Anticipated	2027 Anticipated	2026 OFM Estimated	2027 OFM Estimated
3081000 Beg Unreserved Fund Balance	3081000 Beg Fund Balance Unreserved		\$285,000		\$301,200	\$316,202	\$301,200	\$16,201
3480000 Internal Service Funds Sales	8011200 Interfund Insurance Premiums		\$796,800	\$613,407.00	\$786,802	\$786,802	\$486,801	\$786,802
3611000 Investment Earnings	3007800 Interest Earned on Investments		\$15,000	\$10,863.54	\$15,000	\$15,000	\$15,000	\$15,000
3699100 Other Misc Revenue	3024900 Miscellaneous Revenue		\$6,097	\$7,424.89	\$0	\$0	\$0	\$0
495100 Risk Management			\$1,102,897	\$631,695.43	\$1,103,002	\$1,118,004	\$803,001	\$818,003
50401 Industrial Accident Insu		\$539,483.50	\$1,102,897	\$631,695.43	\$1,103,002	\$1,118,004	\$803,001	\$818,003

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OFM Recommendation



50401 Industrial Accident Insu		075100 OAS - Finance						
BARS	Account	2024 Actuals	2025 Approved Budget	2025 Actuals Thru June	2026 Requests	2027 Requests	2026 Recommended	2027 Recommended
5081000 Ending Fund Balance	5081000 Ending Fund Balance							
5081000 Ending Fund Balance								
5176100 Worker's Comp Admin	5410100 Professional & Contract Svc	\$31,615.76						
5176100 Worker's Comp Admin	5460100 Insurance/Premiums	\$153,322.00						
5176100 Worker's Comp Admin	5460200 Labor & Industry Assessments							
5176100 Worker's Comp Admin	5490400 Dues & Subscriptions							
5176100 Other Services & Charges		\$184,937.76						
5176600 Risk Transfer Payments	5460200 Labor & Industry Assessments	\$120,026.11						
5176600 Risk Transfer Payments	5493100 Auditor Services	\$2,549.00						
5176600 Other Services & Charges		\$122,575.11						
5176800 Pmts to Claimant&Beneficiarie	5499800 Active Claims	\$304,795.30						
5176800 Other Services & Charges		\$304,795.30						
075100 OAS - Finance		\$612,308.17						

50401 Industrial Accident Insu		495100 Risk Management						
BARS	Account	2024 Actuals	2025 Approved Budget	2025 Actuals Thru June	2026 Requests	2027 Requests	2026 Recommended	2027 Recommended
5081000 Ending Fund Balance	5081000 Ending Fund Balance		\$306,097		\$316,202	\$331,204	\$16,201	\$31,203
5081000 Ending Fund Balance			\$306,097		\$316,202	\$331,204	\$16,201	\$31,203
5176100 Worker's Comp Admin	5410100 Professional & Contract Svc		\$36,000	\$16,756.34	\$36,000	\$36,000	\$36,000	\$36,000
5176100 Worker's Comp Admin	5460100 Insurance/Premiums		\$141,000	\$130,828.00	\$141,000	\$141,000	\$141,000	\$141,000
5176100 Worker's Comp Admin	5490400 Dues & Subscriptions		\$2,135		\$2,098	\$2,044	\$2,098	\$2,044
5176100 Other Services & Charges			\$179,135	\$147,584.34	\$179,098	\$179,044	\$179,098	\$179,044
5176600 Risk Transfer Payments	5460200 Labor & Industry Assessments		\$165,000	\$23,357.14	\$130,000	\$130,000	\$130,000	\$130,000
5176600 Risk Transfer Payments	5493100 Auditor Services		\$2,665	\$2,617.00	\$2,702	\$2,756	\$2,702	\$2,756
5176600 Other Services & Charges			\$167,665	\$25,974.14	\$132,702	\$132,756	\$132,702	\$132,756
5176800 Pmts to Claimant&Beneficiarie	5499800 Active Claims		\$450,000	\$196,493.58	\$475,000	\$475,000	\$475,000	\$475,000
5176800 Other Services & Charges			\$450,000	\$196,493.58	\$475,000	\$475,000	\$475,000	\$475,000
495100 Risk Management			\$1,102,897	\$370,052.06	\$1,103,002	\$1,118,004	\$803,001	\$818,003
50401 Industrial Accident Insu		\$612,308.17	\$1,102,897	\$370,052.06	\$1,103,002	\$1,118,004	\$803,001	\$818,003

2026 - 2027
Revenue Recommendations



50501 Motor Pool		505100 Motor Pool						
Account	BARS	2024 Actuals	2025 Approved Revenues	2025 Collected Thru June	2026 Anticipated	2027 Anticipated	2026 OFM Estimated	2027 OFM Estimated
3081000 Beg Unreserved Fund Balance	3081000 Beg Fund Balance Unreserved		\$3,900,000		\$4,554,035	\$5,352,011	\$4,554,035	\$5,352,011
3480000 Internal Service Funds Sales	8010700 Intfnd Equip & Vehicle Rent-Mo	\$1,472,613.00	\$1,481,350		\$1,668,366	\$1,718,417	\$1,668,366	\$1,718,417
3480000 Internal Service Funds Sales	8011300 Other Interfund Misc Revenue	\$68.92			\$0	\$0	\$0	\$0
3611000 Investment Earnings	3007800 Interest Earned on Investments	\$223,732.08	\$125,000	\$95,286.80	\$150,000	\$150,000	\$150,000	\$150,000
3699100 Other Misc Revenue	3024900 Miscellaneous Revenue	\$5,058.65	\$1,000	\$-3,565.44	\$1,000	\$1,000	\$1,000	\$1,000
3720000 Insurance Recovery Proprietary	3999900 See Account for Description	\$21,705.75			\$0	\$0	\$0	\$0
505100 Motor Pool		\$1,723,178.40	\$5,507,350	\$91,721.36	\$6,373,401	\$7,221,428	\$6,373,401	\$7,221,428
50501 Motor Pool		\$1,723,178.40	\$5,507,350	\$91,721.36	\$6,373,401	\$7,221,428	\$6,373,401	\$7,221,428

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OFM Recommendation



50501 Motor Pool		505100 Motor Pool						
BARS	Account	2024 Actuals	2025 Approved Budget	2025 Actuals Thru June	2026 Requests	2027 Requests	2026 Recommended	2027 Recommended
5081000 Ending Fund Balance	5081000 Ending Fund Balance		\$3,724,200		\$5,352,011	\$5,674,992	\$5,352,011	\$5,674,992
5081000 Ending Fund Balance			\$3,724,200		\$5,352,011	\$5,674,992	\$5,352,011	\$5,674,992
5176600 Risk Transfer Payments	5493100 Auditor Services							
5176600 Other Services & Charges								
5487800 Motor Pool Operations	5314009 InternalServiceFdMiscSupplies	\$1,603.72	\$2,500		\$2,500	\$2,500	\$2,500	\$2,500
5487800 Motor Pool Operations	5320109 InternalServiceFund Gas Fuel	\$267,709.31	\$300,000	\$67,575.40	\$300,000	\$300,000	\$300,000	\$300,000
5487800 Supplies		\$269,313.03	\$302,500	\$67,575.40	\$302,500	\$302,500	\$302,500	\$302,500
5487800 Motor Pool Operations	5460109 InternalServFdInsuranceCharges		\$0		\$0	\$0	\$0	\$0
5487800 Motor Pool Operations	5480100 Repairs & Maintenance	\$-24.11	\$0	\$-369.45	\$0	\$0	\$0	\$0
5487800 Motor Pool Operations	5480109 InternalServFdRepairs&Maint	\$432,489.61	\$500,000	\$119,429.03	\$500,000	\$500,000	\$500,000	\$500,000
5487800 Motor Pool Operations	5492000 Other		\$1,000	\$52.95	\$1,000	\$1,000	\$1,000	\$1,000
5487800 Motor Pool Operations	5493100 Auditor Services	\$2,599.00	\$2,718	\$2,079.00	\$2,150	\$2,193	\$2,150	\$2,193
5487800 Motor Pool Operations	5493209 Internal Serv Fund IT Charges		\$652	\$652.00	\$740	\$743	\$740	\$743
5487800 Motor Pool Operations	5493509 InternalServFdOtherSvc&Charges		\$5,000		\$5,000	\$5,000	\$5,000	\$5,000
5487800 Other Services & Charges		\$435,064.50	\$509,370	\$121,843.53	\$508,890	\$508,936	\$508,890	\$508,936
5944800 Capital Expense-PW Cntrl MP	5640100 Machinery & Equipment	\$0.00	\$600,000	\$327,471.34	\$210,000	\$735,000	\$210,000	\$735,000
5944800 Capital Outlays		\$0.00	\$600,000	\$327,471.34	\$210,000	\$735,000	\$210,000	\$735,000
505100 Motor Pool		\$704,377.53	\$5,136,070	\$516,890.27	\$6,373,401	\$7,221,428	\$6,373,401	\$7,221,428
50501 Motor Pool		\$704,377.53	\$5,136,070	\$516,890.27	\$6,373,401	\$7,221,428	\$6,373,401	\$7,221,428

2026 - 2027
Revenue Recommendations



50601 Unemployment Compensation		075100 OAS - Finance						
Account	BARS	2024 Actuals	2025 Approved Revenues	2025 Collected Thru June	2026 Anticipated	2027 Anticipated	2026 OFM Estimated	2027 OFM Estimated
3081000 Beg Unreserved Fund Balance	3081000 Beg Fund Balance Unreserved		\$200,000		\$256,000	\$215,075	\$256,000	\$215,075
3480000 Internal Service Funds Sales	3077600 Other Internal Services Reimb	\$153,195.00	\$83,265	\$83,265.00	\$71,075	\$71,075	\$71,075	\$71,075
3611000 Investment Earnings	3007800 Interest Earned on Investments	\$8,069.56	\$8,000	\$4,822.33	\$8,000	\$8,000	\$8,000	\$8,000
075100 OAS - Finance		\$161,264.56	\$291,265	\$88,087.33	\$335,075	\$294,150	\$335,075	\$294,150
50601 Unemployment Compensation		\$161,264.56	\$291,265	\$88,087.33	\$335,075	\$294,150	\$335,075	\$294,150

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OFM Recommendation



50601 Unemployment Compensation		075100 OAS - Finance						
BARS	Account	2024 Actuals	2025 Approved Budget	2025 Actuals Thru June	2026 Requests	2027 Requests	2026 Recommended	2027 Recommended
5081000 Ending Fund Balance	5081000 Ending Fund Balance		\$171,265		\$215,075	\$174,150	\$215,075	\$174,150
5081000 Ending Fund Balance			\$171,265		\$215,075	\$174,150	\$215,075	\$174,150
5177000 Unemployment Comp Services	5492000 Other	\$98,721.20	\$120,000	\$19,000.69	\$120,000	\$120,000	\$120,000	\$120,000
5177000 Unemployment Comp Services	5493100 Auditor Services	\$326.00						
5177000 Other Services & Charges		\$99,047.20	\$120,000	\$19,000.69	\$120,000	\$120,000	\$120,000	\$120,000
075100 OAS - Finance		\$99,047.20	\$291,265	\$19,000.69	\$335,075	\$294,150	\$335,075	\$294,150
50601 Unemployment Compensation		\$99,047.20	\$291,265	\$19,000.69	\$335,075	\$294,150	\$335,075	\$294,150

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Revenue Recommendations



50701 Liability Claims		495100 Risk Management						
Account	BARS	2024 Actuals	2025 Approved Revenues	2025 Collected Thru June	2026 Anticipated	2027 Anticipated	2026 OFM Estimated	2027 OFM Estimated
3081000 Beg Unreserved Fund Balance	3081000 Beg Fund Balance Unreserved		\$0		\$74,000	\$74,116	\$74,000	\$74,116
3480000 Internal Service Funds Sales	8010900 Reimbursement for Insurance				\$1,000	\$1,000	\$1,000	\$1,000
3699100 Other Misc Revenue	3024900 Miscellaneous Revenue	\$103,389.03						
3970001 Operating Transfers In	3048200 Contributions from Active Fund	\$30,000.00						
3970002 Transfers In-Intrafund	3970020 Transfers In Intra Fund	\$182,000.00	\$300,000	\$300,000.00	\$300,000	\$300,000	\$300,000	\$300,000
495100 Risk Management		\$315,389.03	\$300,000	\$300,000.00	\$375,000	\$375,116	\$375,000	\$375,116
50701 Liability Claims		\$315,389.03	\$300,000	\$300,000.00	\$375,000	\$375,116	\$375,000	\$375,116

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OFM Recommendation



50701 Liability Claims		495100 Risk Management						
BARS	Account	2024 Actuals	2025 Approved Budget	2025 Actuals Thru June	2026 Requests	2027 Requests	2026 Recommended	2027 Recommended
5081000 Ending Fund Balance	5081000 Ending Fund Balance		\$0		\$74,116	\$74,214	\$74,116	\$74,214
5081000 Ending Fund Balance			\$0		\$74,116	\$74,214	\$74,116	\$74,214
5191000 Risk Management Services	5492000 Other	\$286,164.04	\$452,705	\$176,128.69	\$300,000	\$300,000	\$300,000	\$300,000
5191000 Risk Management Services	5493100 Auditor Services	\$618.00	\$646	\$856.00	\$884	\$902	\$884	\$902
5191000 Other Services & Charges		\$286,782.04	\$453,351	\$176,984.69	\$300,884	\$300,902	\$300,884	\$300,902
495100 Risk Management		\$286,782.04	\$453,351	\$176,984.69	\$375,000	\$375,116	\$375,000	\$375,116
50701 Liability Claims		\$286,782.04	\$453,351	\$176,984.69	\$375,000	\$375,116	\$375,000	\$375,116

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Revenue Recommendations



51001 Election Reserve			520100 Elections					
Account	BARS	2024 Actuals	2025 Approved Revenues	2025 Collected Thru June	2026 Anticipated	2027 Anticipated	2026 OFM Estimated	2027 OFM Estimated
3081000 Beg Unreserved Fund Balance	3081000 Beg Fund Balance Unreserved		\$437,321		\$342,934	\$198,091	\$342,934	\$213,157
3340030 SG Secretary of State	4300810 Elections Voter Educ & Outrch	\$6,500.00		\$6,500.00				
3414500 Election Services	3038400 State of Washington	\$500,744.75	\$60,000	\$0.00	\$120,000	\$160,000	\$120,000	\$160,000
3414500 Election Services	3043800 Share of Expense - Elections	\$215,684.43	\$221,000	\$0.00	\$280,000	\$350,000	\$280,000	\$350,000
3414500 Election Services	3043900 Voter File Maint.	\$161,956.53	\$170,000	\$0.00	\$170,000	\$180,000	\$170,000	\$180,000
3418100 Data Process, Print, Duplicate	8000000 Revenue Summary							
3419100 Election Candidate Filing	3053200 Declaration of Candidacy	\$22,725.48	\$3,500	\$2,492.28	\$10,000	\$300	\$10,000	\$300
3611000 Investment Earnings	3007800 Interest Earned on Investments	\$10.47	\$200	\$0.95	\$20	\$20	\$20	\$20
3699100 Other Misc Revenue	3024900 Miscellaneous Revenue	\$1.20	\$50	\$234.58	\$5	\$5	\$5	\$5
3970001 Operating Transfers In	3048200 Contributions from Active Fund	\$486,879.00	\$450,000		\$520,000	\$530,000	\$520,000	\$530,000
520100 Elections		\$1,394,501.86	\$1,342,071	\$9,227.81	\$1,442,959	\$1,418,416	\$1,442,959	\$1,433,482

51001 Election Reserve		525100 Elections CARES						
Account	BARS	2024 Actuals	2025 Approved Revenues	2025 Collected Thru June	2026 Anticipated	2027 Anticipated	2026 OFM Estimated	2027 OFM Estimated
3331900 FIG Department of State	4300700 CARES Act Funding							
525100 Elections CARES								

51001 Election Reserve		526100 Elections HAVA						
Account	BARS	2024 Actuals	2025 Approved Revenues	2025 Collected Thru June	2026 Anticipated	2027 Anticipated	2026 OFM Estimated	2027 OFM Estimated
3339040 FIG U.S. Election Assistance	4300800 HAVA Elections Security							
3340030 SG Secretary of State	4300800 HAVA Elections Security							
526100 Elections HAVA								
51001 Election Reserve		\$1,394,501.86	\$1,342,071	\$9,227.81	\$1,442,959	\$1,418,416	\$1,442,959	\$1,433,482

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51001 Election Reserve		520100 Elections						
BARS	Account	2024 Actuals	2025 Approved Budget	2025 Actuals Thru June	2026 Requests	2027 Requests	2026 Recommended	2027 Recommended
5081000 Ending Fund Balance	5081000 Ending Fund Balance		\$128,107		\$198,091	\$125,039	\$213,157	\$140,105
5081000 Ending Fund Balance			\$128,107		\$198,091	\$125,039	\$213,157	\$140,105
5144000 Election Services	5100100 Direct Labor	\$256,160.44	\$365,800	\$181,436.71	\$385,800	\$402,004	\$385,800	\$402,004
5144000 Election Services	5100200 Vacation	\$2,865.94						
5144000 Election Services	5100300 Sick Leave	\$795.23						
5144000 Election Services	5101000 Overtime	\$5,806.34	\$1,530	\$14.39	\$1,530	\$1,594	\$1,530	\$1,594
5144000 Election Services	5108000 Extra Help Payroll		\$5,100		\$5,100	\$5,314	\$5,100	\$5,314
5144000 Election Services	5109100 Out of Class Pay	\$58.38	\$204		\$204	\$213	\$204	\$213
5144000 Election Services	5200200 Medical Insurance	\$76,578.59	\$113,000	\$59,312.54	\$104,400	\$107,010	\$104,400	\$107,010
5144000 Election Services	5200300 Social Security	\$19,481.61	\$28,260	\$13,321.18	\$30,030	\$31,298	\$30,030	\$31,298
5144000 Election Services	5200400 Retirement	\$24,219.48	\$33,180	\$16,530.16	\$21,620	\$22,533	\$21,620	\$22,533
5144000 Election Services	5200600 Paid Family & Medical Leave	\$568.66	\$1,260	\$475.36	\$1,340	\$1,393	\$1,340	\$1,393
5144000 Salaries & Benefits		\$386,534.67	\$548,334	\$271,090.34	\$550,024	\$571,359	\$550,024	\$571,359
5144000 Election Services	5310100 Office Supplies	\$28,996.36	\$35,000	\$11,337.38	\$27,000	\$28,000	\$27,000	\$28,000
5144000 Election Services	5315600 Software Maintenance	\$71,955.90	\$65,000	\$39,995.47	\$78,000	\$80,000	\$78,000	\$80,000
5144000 Election Services	5320100 Gas	\$1,080.15	\$2,000	\$172.30	\$1,000	\$1,000	\$1,000	\$1,000
5144000 Supplies		\$102,032.41	\$102,000	\$51,505.15	\$106,000	\$109,000	\$106,000	\$109,000
5144000 Election Services	5410100 Professional & Contract Svc	\$47,931.86	\$30,000	\$7,906.72	\$30,000	\$32,000	\$30,000	\$32,000
5144000 Election Services	5413500 Temp Services	\$182,163.83	\$65,000	\$7,407.04	\$60,000	\$60,000	\$60,000	\$60,000
5144000 Election Services	5413700 Internal Facilities Chrg/Serv				\$0	\$0	\$0	\$0

5144000 Election Services	5420300 Postage	\$104,094.26	\$70,000	\$8,455.86	\$75,000	\$75,000	\$75,000	\$75,000
5144000 Election Services	5420400 Telephone	\$1,878.13						
5144000 Election Services	5420600 Cellular Phone Charges		\$3,400	\$1,322.89	\$3,000	\$3,000	\$3,000	\$3,000
5144000 Election Services	5430100 Meals & Lodging	\$3,835.60	\$7,500	\$3,851.81	\$7,000	\$7,000	\$7,000	\$7,000
5144000 Election Services	5430200 Mileage	\$442.80	\$1,000	\$501.48	\$900	\$1,000	\$900	\$1,000
5144000 Election Services	5430400 Other	\$1,446.36	\$1,000	\$54.38	\$500	\$500	\$500	\$500
5144000 Election Services	5430700 Tuition & Registration	\$3,015.00	\$5,000	\$2,910.00	\$3,500	\$3,500	\$3,500	\$3,500
5144000 Election Services	5431000 Airfare	\$0.00	\$4,000	\$1,726.60	\$2,500	\$3,000	\$2,500	\$3,000
5144000 Election Services	5440100 Advertising	\$7,887.85	\$5,000	\$342.98	\$5,000	\$6,000	\$5,000	\$6,000
5144000 Election Services	5440400 Voter Outreach		\$5,000	\$135.12	\$1,000	\$1,200	\$1,000	\$1,200
5144000 Election Services	5450200 Equipment Rent - Outside	\$6,720.74	\$8,000	\$1,483.71	\$6,500	\$7,000	\$6,500	\$7,000
5144000 Election Services	5450400 Building Rentals	\$2,350.00	\$4,000	\$950.00	\$3,500	\$3,500	\$3,500	\$3,500
5144000 Election Services	5450800 Lease/Rental-Equipment	\$2,396.49	\$4,500	\$1,226.97	\$4,000	\$4,000	\$4,000	\$4,000
5144000 Election Services	5460109 InternalServFdInsuranceCharges	\$12,855.00	\$19,542	\$19,542.00	\$22,710	\$26,251	\$22,710	\$26,251
5144000 Election Services	5480100 Repairs & Maintenance		\$2,000		\$1,000	\$1,200	\$1,000	\$1,200
5144000 Election Services	5482100 Equipment Mtnc Agreements		\$500		\$500	\$500	\$500	\$500
5144000 Election Services	5490200 Photocopies	\$1,780.14	\$1,000	\$146.67	\$1,800	\$1,800	\$1,800	\$1,800
5144000 Election Services	5490400 Dues & Subscriptions	\$925.81	\$3,500	\$691.75	\$1,000	\$1,000	\$1,000	\$1,000
5144000 Election Services	5490600 Printing & Binding	\$258,059.75	\$220,000	\$7,267.81	\$265,000	\$270,000	\$265,000	\$270,000
5144000 Election Services	5490900 Industrial Acc. Lost Time	\$628.00	\$903	\$903.00	\$1,000	\$1,000	\$619	\$1,000
5144000 Election Services	5492000 Other	\$600.00	\$3,000					
5144000 Election Services	5492900 Credit Card Fees		\$500					
5144000 Election Services	5493100 Auditor Services	\$10,262.00	\$11,343	\$11,342.00	\$12,805	\$13,061	\$12,805	\$13,061
5144000 Election Services	5493209 Internal Serv Fund IT Charges	\$45,360.00	\$44,942	\$44,942.00	\$49,629	\$56,506	\$34,944	\$56,506
5144000 Other Services & Charges		\$694,633.62	\$520,630	\$123,110.79	\$557,844	\$578,018	\$542,778	\$578,018
5149000 Voter Registration Services	5315600 Software Maintenance	\$5,681.80	\$11,000		\$11,000	\$11,000	\$11,000	\$11,000
5149000 Supplies		\$5,681.80	\$11,000		\$11,000	\$11,000	\$11,000	\$11,000
5149000 Voter Registration Services	5410100 Professional & Contract Svc		\$2,000		\$2,000	\$2,000	\$2,000	\$2,000
5149000 Voter Registration Services	5420300 Postage	\$32,622.54	\$30,000	\$15,000.00	\$18,000	\$22,000	\$18,000	\$22,000
5149000 Other Services & Charges		\$32,622.54	\$32,000	\$15,000.00	\$20,000	\$24,000	\$20,000	\$24,000
520100 Elections		\$1,221,505.04	\$1,342,071	\$460,706.28	\$1,442,959	\$1,418,416	\$1,442,959	\$1,433,482

51001 Election Reserve	\$1,221,595.04	\$1,342,071	\$460,706.28	\$1,442,959	\$1,418,416	\$1,442,959	\$1,493,482
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Revenue Recommendations



51002 Election Cap Reserve		520100 Elections						
Account	BARS	2024 Actuals	2025 Approved Revenues	2025 Collected Thru June	2026 Anticipated	2027 Anticipated	2026 OFM Estimated	2027 OFM Estimated
3081000 Beg Unreserved Fund Balance	3081000 Beg Fund Balance Unreserved		\$427,022		\$488,176	\$555,176	\$488,176	\$555,176
3414500 Election Services	3038800 Share of Expense - Capital Imp	\$126,428.69	\$57,750	\$0.00	\$52,000	\$68,500	\$52,000	\$68,500
3414500 Election Services	3043900 Voter File Maint.	\$28,580.54	\$30,000	\$-0.01	\$30,000	\$30,000	\$30,000	\$30,000
3611000 Investment Earnings	3007800 Interest Earned on Investments	\$17,602.84	\$5,000	\$7,958.09	\$5,000	\$5,000	\$5,000	\$5,000
520100 Elections		\$172,612.07	\$519,772	\$7,958.08	\$575,176	\$658,676	\$575,176	\$658,676
51002 Election Cap Reserve		\$172,612.07	\$519,772	\$7,958.08	\$575,176	\$658,676	\$575,176	\$658,676

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OFM Recommendation



51002 Election Cap Reserve		520100 Elections						
BARS	Account	2024 Actuals	2025 Approved Budget	2025 Actuals Thru June	2026 Requests	2027 Requests	2026 Recommended	2027 Recommended
5081000 Ending Fund Balance	5081000 Ending Fund Balance		\$439,772		\$555,176	\$638,676	\$555,176	\$638,676
5081000 Ending Fund Balance			\$439,772		\$555,176	\$638,676	\$555,176	\$638,676
5117000 Election Costs	5310100 Office Supplies	\$2,273.85	\$80,000		\$20,000	\$20,000	\$20,000	\$20,000
5117000 Supplles		\$2,273.85	\$80,000		\$20,000	\$20,000	\$20,000	\$20,000
5941400 Capital Expense-Fin,Rcdg&Elctn	5620100 Improvement To Buildings							
5941400 Capital Outlays								
520100 Elections		\$2,273.85	\$519,772		\$575,176	\$658,676	\$575,176	\$658,676
51002 Election Cap Reserve		\$2,273.85	\$519,772		\$575,176	\$658,676	\$575,176	\$658,676

2026 - 2027
Revenue Recommendations



51301 Law Enforcement Records		545100 Law Enforce Records						
Account	BARS	2024 Actuals	2025 Approved Revenues	2025 Collected Thru June	2026 Anticipated	2027 Anticipated	2026 OFM Estimated	2027 OFM Estimated
3081000 Beg Unreserved Fund Balance	3081000 Beg Fund Balance Unreserved		\$728,735		\$665,353	\$657,620	\$665,353	\$504,609
3421000 Law Enforcement Services	3067100 Law Enforcement - Cowlitz	\$960,005.77	\$960,006	\$480,003.10	\$998,863	\$1,029,881	\$833,171	\$1,029,881
3421000 Law Enforcement Services	8007100 Law Enforcement - Longview	\$146,157.26	\$150,954	\$75,476.72	\$157,259	\$161,505	\$157,259	\$161,505
3421000 Law Enforcement Services	8007200 Law Enforcement - Kelso	\$47,075.31	\$48,621	\$24,310.06	\$50,651	\$52,019	\$50,651	\$52,019
3421000 Law Enforcement Services	8007300 Law Enforcement - Law/Justice	\$84,614.01	\$84,615	\$42,307.56	\$88,039	\$90,773	\$73,435	\$90,773
3421000 Law Enforcement Services	8007400 Law Enforcement - Kalama	\$11,659.12	\$12,009	\$6,004.06	\$12,510	\$12,848	\$12,510	\$12,848
3421000 Law Enforcement Services	8007500 Law Enforcement - Castle Rock	\$8,665.17	\$8,816	\$4,407.54	\$9,184	\$9,432	\$9,184	\$9,432
3421000 Law Enforcement Services	8007600 Law Enforcement - Woodland	\$24,429.09	\$25,231	\$12,615.36	\$26,285	\$26,995	\$26,285	\$26,995
3611000 Investment Earnings	3007800 Interest Earned on Investments	\$23,175.40	\$13,000	\$12,622.89	\$34,000	\$34,000	\$34,000	\$34,000
3699100 Other Misc Revenue	3024900 Miscellaneous Revenue	\$1,299.23	\$500	\$1,012.25	\$2,000	\$2,000	\$2,000	\$2,000
3699200 Other Misc Nonoperating	8106400 Misc Other Nonoperating							
3970001 Operating Transfers In	3048100 Operating Transfers In							
3970001 Operating Transfers In	3048200 Contributions from Active Fund							
545100 Law Enforce Records		\$1,307,080.36	\$2,032,487	\$658,759.54	\$2,044,144	\$2,077,073	\$1,863,848	\$1,924,062
51301 Law Enforcement Records		\$1,307,080.36	\$2,032,487	\$658,759.54	\$2,044,144	\$2,077,073	\$1,863,848	\$1,924,062

2026 - 2027
OFM Recommendation



51301 Law Enforcement Records		545100 Law Enforce Records						
BARS	Account	2024 Actuals	2025 Approved Budget	2025 Actuals Thru June	2026 Requests	2027 Requests	2026 Recommended	2027 Recommended
5081000 Ending Fund Balance	5081000 Ending Fund Balance		\$619,959		\$657,620	\$646,530	\$504,609	\$493,519
5081000 Ending Fund Balance			\$619,959		\$657,620	\$646,530	\$504,609	\$493,519
5211000 Law Enforcement	5100100 Direct Labor	\$613,895.52	\$678,030	\$342,866.16	\$671,500	\$685,300	\$671,500	\$685,300
5211000 Law Enforcement	5100200 Vacation	\$481.43	\$11,000	\$5,625.68	\$5,000	\$5,000	\$5,000	\$5,000
5211000 Law Enforcement	5100300 Sick Leave	\$158.31	\$11,000	\$913.53	\$5,000	\$5,000	\$5,000	\$5,000
5211000 Law Enforcement	5100400 Holidays	\$18,753.73	\$34,763	\$11,334.64	\$34,763	\$34,763	\$34,763	\$34,763
5211000 Law Enforcement	5100700 Severence							
5211000 Law Enforcement	5101000 Overtime	\$21,399.89	\$37,500	\$6,215.25	\$37,500	\$37,500	\$37,500	\$37,500
5211000 Law Enforcement	5108800 Training Pay	\$10,621.38	\$3,200	\$1,465.78	\$3,200	\$3,200	\$3,200	\$3,200
5211000 Law Enforcement	5108900 Training Pay - OT		\$1,600	\$57.21	\$1,600	\$1,600	\$1,600	\$1,600
5211000 Law Enforcement	5109700 Call Back		\$300		\$300	\$300	\$300	\$300
5211000 Law Enforcement	5200200 Medical Insurance	\$198,337.16	\$260,300	\$123,888.07	\$257,400	\$258,000	\$257,400	\$258,000
5211000 Law Enforcement	5200300 Social Security	\$49,440.69	\$59,348	\$27,352.76	\$58,060	\$59,110	\$58,060	\$59,110
5211000 Law Enforcement	5200400 Retirement	\$61,862.01	\$70,675	\$32,910.11	\$42,350	\$43,120	\$42,350	\$43,120
5211000 Law Enforcement	5200600 Paid Family & Medical Leave	\$1,420.91	\$2,641	\$965.32	\$2,590	\$2,640	\$2,590	\$2,640
5211000 Salaries & Benefits		\$976,371.03	\$1,170,357	\$553,594.51	\$1,119,263	\$1,135,533	\$1,119,263	\$1,135,533
5211000 Law Enforcement	5310100 Office Supplies	\$10,876.20	\$17,000	\$1,377.06	\$15,000	\$15,000	\$15,000	\$15,000
5211000 Law Enforcement	5315600 Software Maintenance		\$5,000		\$5,000	\$5,000	\$5,000	\$5,000
5211000 Law Enforcement	5350100 Small Tools & Minor Equipment	\$3,633.24	\$5,500	\$324.24	\$5,000	\$5,000	\$5,000	\$5,000
5211000 Supplies		\$14,509.44	\$27,500	\$1,701.30	\$25,000	\$25,000	\$25,000	\$25,000

5211000 Law Enforcement	5410100 Professional & Contract Svc	\$2,513.14	\$3,500	\$1,265.69	\$3,500	\$3,500	\$3,500	\$3,500
5211000 Law Enforcement	5413700 Internal Facilities Chrg/Serv	\$20,815.66	\$26,455		\$31,738	\$36,000	\$31,738	\$36,000
5211000 Law Enforcement	5420300 Postage	\$59.12	\$300	\$53.68	\$300	\$300	\$295	\$300
5211000 Law Enforcement	5420400 Telephone	\$786.93						
5211000 Law Enforcement	5430100 Meals & Lodging	\$2,134.72	\$10,000	\$909.96	\$10,000	\$10,000	\$10,000	\$10,000
5211000 Law Enforcement	5430200 Mileage	\$843.52	\$3,000		\$1,500	\$1,500	\$1,500	\$1,500
5211000 Law Enforcement	5430700 Tuition & Registration	\$1,275.00	\$7,000	\$1,530.00	\$7,000	\$7,000	\$7,000	\$7,000
5211000 Law Enforcement	5431000 Airfare	\$1,127.18	\$3,000	\$529.60	\$1,500	\$1,500	\$1,500	\$1,500
5211000 Law Enforcement	5450200 Equipment Rent - Outside		\$2,000	\$564.21	\$1,500	\$1,500	\$1,500	\$1,500
5211000 Law Enforcement	5450800 Lease/Rental-Equipment	\$3,056.40	\$3,300	\$1,734.70	\$3,300	\$3,300	\$3,300	\$3,300
5211000 Law Enforcement	5460109 InternalServFdInsuranceCharges	\$40,277.00	\$47,925	\$47,925.00	\$70,165	\$81,104	\$70,165	\$81,104
5211000 Law Enforcement	5470600 Other Utilities	\$30.54	\$100	\$16.57	\$100	\$100	\$100	\$100
5211000 Law Enforcement	5480100 Repairs & Maintenance		\$1,500		\$1,500	\$1,500	\$1,500	\$1,500
5211000 Law Enforcement	5490200 Photocopies	\$906.77	\$1,000	\$225.46	\$1,000	\$1,000	\$1,000	\$1,000
5211000 Law Enforcement	5490400 Dues & Subscriptions	\$1,632.86	\$1,500	\$800.00	\$1,500	\$1,500	\$1,500	\$1,500
5211000 Law Enforcement	5490600 Printing & Binding		\$200		\$150	\$150	\$150	\$150
5211000 Law Enforcement	5490900 Industrial Acc. Lost Time	\$1,968.00	\$2,828	\$2,828.00	\$3,091	\$3,091	\$1,912	\$3,091
5211000 Law Enforcement	5493100 Auditor Services	\$12,724.00	\$13,319	\$13,319.00	\$16,374	\$16,701	\$16,374	\$16,701
5211000 Law Enforcement	5493209 Internal Serv Fund IT Charges	\$65,305.00	\$87,744	\$87,744.00	\$88,048	\$100,264	\$61,942	\$100,264
5211000 Other Services & Charges		\$155,455.84	\$214,671	\$159,445.87	\$242,266	\$270,010	\$214,976	\$270,010
545100 Law Enforce Records		\$1,146,336.31	\$2,032,487	\$714,741.68	\$2,044,149	\$2,077,073	\$1,863,848	\$1,924,062
51301 Law Enforcement Records		\$1,146,336.31	\$2,032,487	\$714,741.68	\$2,044,149	\$2,077,073	\$1,863,848	\$1,924,062

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Revenue Recommendations



51302 LE Rcd Equip Rplcmnt Resv			545100 Law Enforce Records					
Account	BARS	2024 Actuals	2025 Approved Revenues	2025 Collected Thru June	2026 Anticipated	2027 Anticipated	2026 OFM Estimated	2027 OFM Estimated
3081000 Beg Unreserved Fund Balance	3081000 Beg Fund Balance Unreserved		\$123,691		\$106,702	\$105,303	\$106,702	\$105,303
3421000 Law Enforcement Services	3067100 Law Enforcement - Cowlitz	\$51,098.52	\$52,450	\$52,449.00	\$54,697	\$57,358	\$54,697	\$57,358
3421000 Law Enforcement Services	8007100 Law Enforcement - Longview	\$60,944.00	\$62,627	\$46,970.25	\$59,368	\$62,268	\$59,368	\$62,268
3421000 Law Enforcement Services	8007200 Law Enforcement - Kelso	\$27,261.00	\$28,020	\$21,015.00	\$23,298	\$24,432	\$23,298	\$24,432
3421000 Law Enforcement Services	8007300 Law Enforcement - Law/Justice	\$4,503.79	\$4,623	\$4,623.00	\$4,821	\$5,056	\$4,821	\$5,056
3421000 Law Enforcement Services	8007400 Law Enforcement - Kalama	\$5,181.00	\$5,318	\$2,659.00	\$5,190	\$5,430	\$5,190	\$5,430
3421000 Law Enforcement Services	8007500 Law Enforcement - Castle Rock	\$7,094.00	\$7,277	\$3,638.50	\$9,732	\$10,180	\$9,732	\$10,180
3421000 Law Enforcement Services	8007600 Law Enforcement - Woodland	\$13,589.00	\$13,941	\$10,455.75	\$12,327	\$12,895	\$12,327	\$12,895
3611000 Investment Earnings	3007800 Interest Earned on Investments	\$2,760.18	\$1,500	\$917.84	\$1,600	\$1,600	\$1,600	\$1,600
3970001 Operating Transfers In	3048200 Contributions from Active Fund							
545100 Law Enforce Records		\$172,431.49	\$299,447	\$142,728.34	\$277,735	\$284,522	\$277,735	\$284,522
51302 LE Rcd Equip Rplcmnt Resv		\$172,431.49	\$299,447	\$142,728.34	\$277,735	\$284,522	\$277,735	\$284,522

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OFM Recommendation



51302 LE Rcd Equip Rplcmnt Resv		545100 Law Enforce Records						
BARS	Account	2024 Actuals	2025 Approved Budget	2025 Actuals Thru June	2026 Requests	2027 Requests	2026 Recommended	2027 Recommended
5081000 Ending Fund Balance	5081000 Ending Fund Balance		\$119,347		\$105,303	\$103,902	\$105,303	\$103,902
5081000 Ending Fund Balance			\$119,347		\$105,303	\$103,902	\$105,303	\$103,902
5211000 Law Enforcement	5315600 Software Maintenance		\$1,500					
5211000 Supplies			\$1,500					
5211000 Law Enforcement	5410100 Professional & Contract Svc	\$49,500.00	\$52,500	\$24,750.00	\$55,500	\$55,500	\$55,500	\$55,500
5211000 Law Enforcement	5482100 Equipment Mtrc Agreements	\$114,114.24	\$125,000	\$120,952.30	\$116,932	\$125,120	\$116,932	\$125,120
5211000 Law Enforcement	5490400 Dues & Subscriptions		\$1,100					
5211000 Other Services & Charges		\$163,614.24	\$178,600	\$145,702.30	\$172,432	\$180,620	\$172,432	\$180,620
545100 Law Enforce Records		\$163,614.24	\$299,447	\$145,702.30	\$277,735	\$284,522	\$277,735	\$284,522
51302 LE Rcd Equip Rplcmnt Resv		\$163,614.24	\$299,447	\$145,702.30	\$277,735	\$284,522	\$277,735	\$284,522