

YCOM FY26-27 Budget Scenarios

Account	Description	FTE	2025-2026	FTE	Change	2026-2027	3.00%	4.00%	6.00%	8.00%	10.00%	12.00%	14.00%	16.00%	18.00%	20.00%
985-9999014-30101	BEGINNING BALANCE		765,086		-119,707	-884,793	-884,793	-884,793	-884,793	-884,793	-884,793	-884,793	-884,793	-884,793	-884,793	-884,793
985-9999014-30105	BB RESERVED FOR RADIO		120,000		-20,000	-140,000	-140,000	-140,000	-140,000	-140,000	-140,000	-140,000	-140,000	-140,000	-140,000	-140,000
985-9999014-33518	911 Taxes		890,000		5,000	-885,000	-885,000	-885,000	-885,000	-885,000	-885,000	-885,000	-885,000	-885,000	-885,000	-885,000
985-9999014-33533	OEM REIMBURSEMENT		60,000		0	-60,000	-60,000	-60,000	-60,000	-60,000	-60,000	-60,000	-60,000	-60,000	-60,000	-60,000
985-9999014-33602	MC-YAMHILL COUNTY		666,266		0	-666,266	-686,254	-692,916	-706,242	-719,567	-732,892	-746,217	-759,543	-772,868	-786,193	-799,519
985-9999014-33622	MC-CITY OF AMITY		21,320		0	-21,320	-21,960	-22,173	-22,599	-23,026	-23,452	-23,879	-24,305	-24,731	-25,158	-25,584
985-9999014-33623	MC-CITY OF CARLTON		35,979		0	-35,979	-37,058	-37,418	-38,138	-38,857	-39,577	-40,296	-41,016	-41,735	-42,455	-43,175
985-9999014-33624	MC-CITY OF DAYTON		35,312		0	-35,312	-36,372	-36,725	-37,431	-38,137	-38,843	-39,550	-40,256	-40,962	-41,668	-42,375
985-9999014-33626	MC-CITY OF LAFAYETTE		58,631		0	-58,631	-60,390	-60,976	-62,149	-63,322	-64,494	-65,667	-66,839	-68,012	-69,185	-70,357
985-9999014-33627	MC-CITY OF MCMINNVILLE		666,266		0	-666,266	-686,254	-692,916	-706,242	-719,567	-732,892	-746,217	-759,543	-772,868	-786,193	-799,519
985-9999014-33629	MC-CITY OF SHERIDAN		71,957		1	-71,957	-74,115	-74,835	-76,274	-77,713	-79,152	-80,591	-82,030	-83,470	-84,909	-86,348
985-9999014-33630	MC-CITY OF WILLAMINA		25,984		0	-25,984	-26,764	-27,024	-27,543	-28,063	-28,583	-29,102	-29,622	-30,142	-30,661	-31,181
985-9999014-33631	MC-CITY OF YAMHILL		15,991		0	-15,991	-16,470	-16,630	-16,950	-17,270	-17,590	-17,910	-18,229	-18,549	-18,869	-19,189
985-9999014-33632	MC-AMITY FIRE DISTRI		19,988		0	-19,988	-20,588	-20,788	-21,187	-21,587	-21,987	-22,387	-22,786	-23,186	-23,586	-23,986
985-9999014-33633	MC-CARLTON FIRE DIST		18,655		0	-18,655	-19,215	-19,401	-19,774	-20,147	-20,520	-20,893	-21,267	-21,640	-22,013	-22,386
985-9999014-33634	MC-DAYTON FIRE DISTR		27,983		0	-27,983	-28,822	-29,102	-29,662	-30,222	-30,781	-31,341	-31,901	-32,460	-33,020	-33,579
985-9999014-33640	MC-LAFAYETTE FIRE DEPT		14,659		0	-14,659	-15,098	-15,245	-15,538	-15,831	-16,124	-16,418	-16,711	-17,004	-17,297	-17,590
985-9999014-33635	MC-MCMINN FIRE DISTR		209,208		0	-209,208	-215,484	-217,576	-221,760	-225,945	-230,129	-234,313	-238,497	-242,681	-246,865	-251,049
985-9999014-33636	MC-SHERIDAN FIRE DIS		38,643		0	-38,643	-39,802	-40,189	-40,962	-41,734	-42,507	-43,280	-44,053	-44,826	-45,599	-46,372
985-9999014-33637	MC-WEST VALLEY FIRE		19,988		0	-19,988	-20,588	-20,788	-21,187	-21,587	-21,987	-22,387	-22,786	-23,186	-23,586	-23,986
985-9999014-33638	MC-YAMHILL FIRE DIST		21,320		0	-21,320	-21,960	-22,173	-22,599	-23,026	-23,452	-23,879	-24,305	-24,731	-25,158	-25,584
985-9999014-33639	MC-CTGR FIRE		27,983		0	-27,983	-23,395	-23,622	-24,076	-30,222	-30,781	-31,341	-31,901	-32,460	-33,020	-33,579
985-9999014-34168	RMS PROJECT REIMBURSEMENT		228,250		0	-228,250	-228,250	-228,250	-228,250	-228,250	-228,250	-228,250	-228,250	-228,250	-228,250	-228,250
985-9999014-34167	TECH REIMBURSEMENT		30,000		-65,000	-95,000	-95,000	-95,000	-95,000	-95,000	-95,000	-95,000	-95,000	-95,000	-95,000	-95,000
985-9999014-34199	MISC		1,000		0	-1,000	-1,000	-1,000	-1,000	-1,000	-1,000	-1,000	-1,000	-1,000	-1,000	-1,000
985-9999014-36101	POOL INTEREST		20,000		0	-20,000	-20,000	-20,000	-20,000	-20,000	-20,000	-20,000	-20,000	-20,000	-20,000	-20,000
	TOTAL REVENUE		4,110,469		-199,706	-4,310,175	-4,364,631	-4,384,540	-4,424,357	-4,469,865	-4,509,788	-4,549,710	-4,589,633	-4,629,556	-4,669,478	-4,709,401
							-54,457	-74,365	-114,182	-159,691	-199,613	-239,536	-279,458	-319,381	-359,304	-399,226

YCOM FY26-27 Budget Scenarios

Account	Description	FTE	2025-2026	FTE	Change	2026-2027	3.00%	4.00%	6.00%	8.00%	10.00%	12.00%	14.00%	16.00%	18.00%	20.00%
985-9999014-42101	YCOM DIRECTOR	1	122,806	1	5,169	127,975	127,975	127,975	127,975	127,975	127,975	127,975	127,975	127,975	127,975	127,975
985-9999014-42107	OPERATIONS MANAGER	1	118,050	1	4,979	123,029	123,029	123,029	123,029	123,029	123,029	123,029	123,029	123,029	123,029	123,029
985-9999014-42140	COMM SUPERVISOR	1	123,679	2	47,034	170,713	170,713	170,713	170,713	170,713	170,713	170,713	170,713	170,713	170,713	170,713
985-9999014-42208	COMM SPECIALIST	11	669,434	13	127,994	797,428	797,428	797,428	797,428	797,428	797,428	797,428	797,428	797,428	797,428	797,428
985-9999014-42369	SYSTEM/GIS ADMIN	1	99,226	1	9,355	108,581	108,581	108,581	108,581	108,581	108,581	108,581	108,581	108,581	108,581	108,581
985-9999014-42352	IT MANAGER	1	113,075	1	4,769	117,844	117,844	117,844	117,844	117,844	117,844	117,844	117,844	117,844	117,844	117,844
985-9999014-47500	LONGEVITY PAY		12,480		3,720	16,200	16,200	16,200	16,200	16,200	16,200	16,200	16,200	16,200	16,200	16,200
985-9999014-47600	SICK LEAVE BONUS		4,000		0	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000
985-9999014-47800	TRAINING PAY		19,982		6,081	26,063	26,063	26,063	26,063	26,063	26,063	26,063	26,063	26,063	26,063	26,063
985-9999014-47900	OTHER EARNINGS		960		0	960	960	960	960	960	960	960	960	960	960	960
985-9999014-48000	EXTRA HOURS		0		0	0	0	0	0	0	0	0	0	0	0	0
985-9999014-48100	OVERTIME		100,000		20,000	120,000	120,000	120,000	120,000	120,000	120,000	120,000	120,000	120,000	120,000	120,000
985-9999014-48500	CERTIFICATION PAY		38,436		8,227	46,663	46,663	46,663	46,663	46,663	46,663	46,663	46,663	46,663	46,663	46,663
985-9999014-49001	MEDICARE TAX		20,379		3,646	24,025	24,025	24,025	24,025	24,025	24,025	24,025	24,025	24,025	24,025	24,025
985-9999014-49100	SOCIAL SECURITY		81,212		14,153	95,365	95,365	95,365	95,365	95,365	95,365	95,365	95,365	95,365	95,365	95,365
985-9999014-49210	RETIREMENT		434,753		76,772	511,525	511,525	511,525	511,525	511,525	511,525	511,525	511,525	511,525	511,525	511,525
985-9999014-49310	HEALTH INSURANCE		375,074		114,201	489,275	489,275	489,275	489,275	489,275	489,275	489,275	489,275	489,275	489,275	489,275
985-9999014-49312	EAP		0		251	251	251	251	251	251	251	251	251	251	251	251
985-9999014-49315	VEBA		16,320		2,460	18,780	18,780	18,780	18,780	18,780	18,780	18,780	18,780	18,780	18,780	18,780
985-9999014-49332	LONG-TERM DISABILITY		4,095		768	4,863	4,863	4,863	4,863	4,863	4,863	4,863	4,863	4,863	4,863	4,863
985-9999014-49500	UNEMPLOYMENT		13,319		2,282	15,601	15,601	15,601	15,601	15,601	15,601	15,601	15,601	15,601	15,601	15,601
985-9999014-49600	WORKERS COMP ASSESSM		500		0	500	500	500	500	500	500	500	500	500	500	500
985-9999014-49700	OTHER PAID LEAVE		0		0	0	0	0	0	0	0	0	0	0	0	0
985-9999014-49900	VACATION/COMP SOLD		85,000		0	85,000	85,000	85,000	85,000	85,000	85,000	85,000	85,000	85,000	85,000	85,000
	TOTAL FOR PERSONNEL	16	2,452,780	19	451,861	2,904,641	2,904,641	2,904,641	2,904,641	2,904,641	2,904,641	2,904,641	2,904,641	2,904,641	2,904,641	2,904,641

YCOM FY26-27 Budget Scenarios

Account	Description	FTE	2025-2026	FTE	Change	2026-2027	3.00%	4.00%	6.00%	8.00%	10.00%	12.00%	14.00%	16.00%	18.00%	20.00%
985-9999014-51001	CENTRAL SUPPLIES		6,000		0	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000
985-9999014-51306	SOFTWARE PURCHASES		10,000		0	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
985-9999014-51602	UNIFORMS		2,000		0	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000
985-9999014-54301	DEPT EQUIP		45,000		0	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000
985-9999014-54303	COMPUTER REPLACEMENT		20,000		2,000	22,000	22,000	22,000	22,000	22,000	22,000	22,000	22,000	22,000	22,000	22,000
985-9999014-61001	PROFESSIONAL SERVICE		45,000		35,000	80,000	80,000	80,000	80,000	80,000	80,000	80,000	80,000	80,000	80,000	80,000
985-9999014-61007	LIABILITY INSURANCE		12,190		1,310	13,500	13,500	13,500	13,500	13,500	13,500	13,500	13,500	13,500	13,500	13,500
985-9999014-61008	WORKERS COMP INSURAN		3,500		500	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000
985-9999014-61101	AUDIT		12,000		1,000	13,000	13,000	13,000	13,000	13,000	13,000	13,000	13,000	13,000	13,000	13,000
985-9999014-61102	CONTRACT SERVICES		100,000		0	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
985-9999014-61103	JANITORIAL CONTRACT		3,500		0	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500
985-9999014-61201	MISC TRAINING		10,000		0	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
985-9999014-61202	SCHOOLS & CONF		17,000		0	17,000	17,000	17,000	17,000	17,000	17,000	17,000	17,000	17,000	17,000	17,000
985-9999014-62001	TELEPHONE		22,000		2,000	24,000	24,000	24,000	24,000	24,000	24,000	24,000	24,000	24,000	24,000	24,000
985-9999014-62101	POSTAGE		900		0	900	900	900	900	900	900	900	900	900	900	900
985-9999014-63001	TRAVEL EXPENSE		2,000		0	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000
985-9999014-64001	ADVERTISING		5,000		-2,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000
985-9999014-65201	BUILDING RENT		33,957		678	34,635	34,635	34,635	34,635	34,635	34,635	34,635	34,635	34,635	34,635	34,635
985-9999014-68002	EQUIPMENT REPAIRS		2,500		0	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500
985-9999014-68008	EQUIP MAINTENANCE		35,000		0	35,000	35,000	35,000	35,000	35,000	35,000	35,000	35,000	35,000	35,000	35,000
985-9999014-68301	COPY MACHINES/MAINT		2,000		0	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000
985-9999014-68307	SW LICENSE/SUPPORT A		210,000		50,000	260,000	260,000	260,000	260,000	260,000	260,000	260,000	260,000	260,000	260,000	260,000
985-9999014-69299	HOSTED TECHNOLOGY		30,000		65,000	95,000	95,000	95,000	95,000	95,000	95,000	95,000	95,000	95,000	95,000	95,000
985-9999014-69599	LEGAL EXPENSES		30,000		0	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000
985-9999014-69901	OTHER EXPENSE		25,000		0	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000
985-9999014-69908	BANK SERVICE CHARGE		7,500		1,500	9,000	9,000	9,000	9,000	9,000	9,000	9,000	9,000	9,000	9,000	9,000
985-9999014-69918	EMPLOYEE RECOGNITION		2,500		0	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500
985-9999014-69996	TRANSFER TO YAMHILL		325,000		0	325,000	325,000	325,000	325,000	325,000	325,000	325,000	325,000	325,000	325,000	325,000
985-9999014-69997	PAYMENT TO CITY		8,000		0	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000
	TOTAL FOR MAT & SERV		1,027,547		156,988	1,184,535	1,184,535	1,184,535	1,184,535	1,184,535	1,184,535	1,184,535	1,184,535	1,184,535	1,184,535	1,184,535

YCOM FY26-27 Budget Scenarios

Account	Description	FTE	2025-2026	FTE	Change	2026-2027	3.00%	4.00%	6.00%	8.00%	10.00%	12.00%	14.00%	16.00%	18.00%	20.00%
985-9999014-80080	DEPT EQUIPMENT		80,000		140,000	220,000	220,000	220,000	220,000	220,000	220,000	220,000	220,000	220,000	220,000	220,000
985-9999014-800.85	RMS REPLACEMENT PROJECT		228,250		0	228,250	228,250	228,250	228,250	228,250	228,250	228,250	228,250	228,250	228,250	228,250
	TOTAL FOR CAPITAL		308,250		140,000	448,250	448,250	448,250	448,250	448,250	448,250	448,250	448,250	448,250	448,250	448,250
985-9999014-95001	CONTINGENCY		40,000			40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000
985-9999014-99001	ENDING BALANCE		141,891			-267,251	-212,795	-192,886	-153,069	-107,561	-67,638	-27,716	12,207	52,130	92,052	131,975
985-9999014-99014	RESERVE RADIO & PHONE		140,000			0	0	0	0	0	0	0	0	0	0	0
TOTAL FOR 900-999			321,891			-227,251	-172,795	-152,886	-113,069	-67,561	-27,638	12,284	52,207	92,130	132,052	171,975
					difference	549,142	494,686	474,777	434,960	389,452	349,529	309,607	269,684	229,761	189,839	149,916
													0			
	Total Revenue		4,110,469			-4,310,175	-4,364,631	-4,384,540	-4,424,357	-4,469,865	-4,509,788	-4,549,710	-4,589,633	-4,629,556	-4,669,478	-4,709,401
	Total Expense	16	4,110,468	19		4,310,175	4,364,631	4,384,540	4,424,357	4,469,865	4,509,788	4,549,710	4,589,633	4,629,556	4,669,478	4,709,401
	Balance		0			0	0	0	0	0	0	0	0	0	0	0

