Fiscal Year 2026 Budget

Pacific County Communications (PACCOM)

Fiscal Year 2026 Budget Overview

Special Revenue Fund No. 160

Pacific County Communications (PACCOM)

(Department Managing This Budget: PACCOM;
Responsible Elected Officials: County Commissioners)

Fund No. 160 was established by Pacific County Communications (PACCOM) Interlocal Agreement in accordance with Chapter 39.34 RCW.

The purpose of this Special Revenue Fund is to provide a consolidated communications system with 911 telephone service for the members and their agencies, contracting non-member agencies, as well as the residents of (and visitors to) Pacific County. The cost of this service is equitably distributed amongst the various agencies.

PACCOM provides 24/7 call receiving with a 911 telephone service and call dispatching for all public safety (law enforcement, fire, and emergency medical) services, or any related service recommended by the operations board, approved by the administration board, and confirmed by the county.

FY 2026 Grand Total Budgeted Expenditures in Fund #160:	**$2,683,447.00**
FY 2026 Grand Total Budgeted Full-Time Equivalent (FTE) Positions in Fund #160:	**16.00**
FY 2026 Grand Total Budgeted Revenue in Fund #160:	**$2,436,472.00**

Fiscal Year 2026 Budget: Expenditures
Special Revenue Fund No. 160
Pacific County Communications (PACCOM)

Expenditure BARS Code		Historical Data: Actual Expenditures				FY 2025 Year-to-Date: Budget vs. Actuals					FY 2026	
Listed by Subobject (160.300.5**.**.**)		FY 2021 01-01-2021 through 12-31-2021	FY 2022 01-01-2022 through 12-31-2022	FY 2023 01-01-2023 through 12-31-2023	FY 2024 01-01-2024 through 12-31-2024	Original Budget as adopted by the BOCC on 12-26-2024	Supplements/ Amendments approved via BOCC Resolution	Total Budget including all supplements & amendments	YTD Actual 01-01-2025 through 06-30-2025	% Spent *50% of year complete*	Dept. Estimate submitted in accordance with RCW 36.40.010	FINAL BUDGET adopted in accordance with RCW 36.40.080
#	Description											
10	Salaries & Wages *(sans Overtime)*	$587,675.52	$590,127.20	$637,172.04	$770,230.77	$955,774.00	$80,600.00	$1,036,374.00	$389,432.05	*37.6%*	$1,025,899.00	$1,056,852.00
12	Overtime	$77,449.65	$158,831.05	$186,050.94	$231,090.50	$120,000.00	-	$120,000.00	$81,935.88	*68.3%*	$120,000.00	$120,000.00
20	Personnel Benefits	$312,169.82	$318,191.65	$344,927.20	$400,549.92	$468,371.00	-	$468,371.00	$198,662.07	*42.4%*	$509,999.00	$442,845.00
	Total Personnel Expenses	**$977,294.99**	**$1,067,149.90**	**$1,168,150.18**	**$1,401,871.19**	**$1,544,145.00**	**$80,600.00**	**$1,624,745.00**	**$670,030.00**	***41.2%***	**$1,655,898.00**	**$1,619,697.00**
31	Supplies for Consumption	$10,376.17	$4,188.56	$7,451.67	$10,849.00	$15,000.00	-	$15,000.00	$8,477.24	*56.5%*	$15,000.00	$15,000.00
32	Fuel	$124.36	$878.75	$1,552.67	$833.72	$5,000.00	-	$5,000.00	$89.78	*1.8%*	$2,500.00	$2,500.00
	Total Supplies	**$10,500.53**	**$5,067.31**	**$9,004.34**	**$11,682.72**	**$20,000.00**	**-**	**$20,000.00**	**$8,567.02**	***42.8%***	**$17,500.00**	**$17,500.00**
41	Professional Services	$104,163.99	$89,509.46	$95,547.87	$39,451.02	$94,925.00	-	$94,925.00	$11,867.57	*12.5%*	$100,000.00	$100,000.00
42	Communication	$4,511.08	$4,985.14	$6,362.96	$9,438.65	$5,760.00	-	$5,760.00	$3,857.68	*67.0%*	$15,000.00	$15,000.00
43	Travel	$1,601.15	$8,235.67	$18,831.72	$15,091.74	$27,000.00	-	$27,000.00	$831.31	*3.1%*	$27,000.00	$27,000.00
45	Operating Rentals & Leases	$103,798.81	$133,585.64	$49,082.81	$70,905.36	$106,891.00	-	$106,891.00	$11,123.52	*10.4%*	$95,000.00	$95,000.00
46	Insurance	$49,992.12	$58,721.49	$79,148.45	$106,586.26	$135,000.00	-	$135,000.00	-	*0.0%*	$135,000.00	$168,750.00
47	Utility Services	-	-	-	-	$500.00	-	$500.00	-	*0.0%*	$500.00	$500.00
48	Repairs & Maintenance	$80,616.63	$91,327.62	$90,823.20	$67,056.62	$100,000.00	-	$100,000.00	$8,186.28	*8.2%*	$150,000.00	$150,000.00
49	Other Services	$12,227.71	$10,677.94	$23,408.77	$9,798.91	$25,000.00	-	$25,000.00	$4,494.89	*18.0%*	$25,000.00	$25,000.00
	Total Services	**$356,911.49**	**$397,042.96**	**$363,205.78**	**$318,328.56**	**$495,076.00**	**-**	**$495,076.00**	**$40,361.25**	***8.2%***	**$547,500.00**	**$581,250.00**
60	**Capital Outlays**	**-**	**$157,854.28**	**-**	**-**	**-**	**-**	**-**	**-**	-	**-**	**-**
70	Debt Service – Principal	-	$5,790.07	$1,899.40	$9,896.00	-	-	-	$3,897.40	-	$465,000.00	$465,000.00
	Total Debt Service	**-**	**$5,790.07**	**$1,899.40**	**$9,896.00**	**-**	**-**	**-**	**$3,897.40**	-	**$465,000.00**	**$465,000.00**
Grand Total Expenditures		**$1,344,707.01**	**$1,632,904.52**	**$1,542,259.70**	**$1,741,778.47**	**$2,059,221.00**	**$80,600.00**	**$2,139,821.00**	**$722,855.67**	***33.8%***	**$2,685,898.00**	**$2,683,447.00**

Fiscal Year 2026 Budget: Revenue
Special Revenue Fund No. 160
Pacific County Communications (PACCOM)

Revenue BARS Code		Historical Data: Actual Revenue				FY 2025 Year-to-Date: Budget vs. Actuals					FY 2026	
Listed by Source/Type (160.300.3**.**.**)		FY 2021 01-01-2021 through 12-31-2021	FY 2022 01-01-2022 through 12-31-2022	FY 2023 01-01-2023 through 12-31-2023	FY 2024 01-01-2024 through 12-31-2024	Original Budget as adopted by the BOCC on 12-26-2024	Supplements/ Amendments approved via BOCC Resolution	Total Budget including all supplements & amendments	YTD Actual 01-01-2025 through 06-30-2025	% Received 50% of year complete	Dept. Estimate submitted in accordance with RCW 36.40.010	FINAL BUDGET adopted in accordance with RCW 36.40.080
#	Description											
313	Retail Sales & Use Taxes	$225,979.48	$227,841.10	$229,347.95	$231,797.60	$200,000.00	-	$200,000.00	$115,960.16	58.0%	$211,950.00	$211,950.00
334	State Grants	$421,041.49	$464,817.82	$398,061.53	$395,963.70	$561,319.00	-	$561,319.00	$17,909.57	3.2%	$473,356.00	$473,356.00
342	Local Support Payments											
	City of Ilwaco	$15,483.28	$9,371.79	$7,794.39	$10,331.81	$16,792.54	-	$16,792.54	$8,396.28	50.0%	$40,292.00	$40,292.00
	Long Beach Police Dept.	$33,658.36	$32,061.41	$17,664.42	$22,186.11	$34,489.07	-	$34,489.07	$17,244.54	50.0%	$67,323.00	$67,323.00
	City of Raymond	$50,015.40	$42,748.56	$24,943.19	$32,127.22	$53,659.23	-	$53,659.23	$26,339.63	49.1%	$104,124.00	$104,124.00
	City of South Bend	$30,435.32	$24,333.76	$14,068.33	$14,475.86	$33,328.11	-	$33,328.11	$4,825.29	14.5%	$70,335.00	$70,335.00
	Fire District #1	$33,752.48	$31,125.92	$19,768.08	$28,673.42	$49,052.73	-	$49,052.73	$24,526.37	50.0%	$85,972.00	$85,972.00
	Fire District #2	$2,190.74	$2,207.96	$953.92	$2,548.13	$3,229.87	-	$3,229.87	$1,614.94	50.0%	$4,825.00	$4,825.00
	Fire District #3	$600.00	$600.00	$300.00	$600.00	$1,085.11	-	$1,085.11	$300.00	27.6%	$2,711.00	$2,711.00
	Fire District #4	$600.00	$600.00	$600.00	$150.00	$2,213.15	-	$2,213.15	$450.00	20.3%	$4,157.00	$4,157.00
	Fire District #6	$600.00	$600.00	$300.00	$750.00	$600.00	-	$600.00	$450.00	75.0%	$2,172.00	$2,172.00
	Fire District #7	$600.00	$450.00	$450.00	$900.00	$600.00	-	$600.00	$300.00	50.0%	$600.00	$600.00
	Fire District #8	$450.00	$600.00	$300.00	$1,350.00	$600.00	-	$600.00	$150.00	25.0%	$600.00	$600.00
	North Pacific County EMS	$18,950.68	$17,689.40	$11,236.08	$15,394.48	$26,695.78	-	$26,695.78	$13,347.89	50.0%	$61,563.00	$61,563.00
	Ilwaco Fire Dept.	$2,693.24	$2,552.64	$1,560.29	$2,200.18	$3,777.43	-	$3,777.43	$1,888.70	50.0%	$6,936.00	$6,936.00
	Long Beach Fire Dept.	$6,937.80	$6,415.72	$2,877.72	$5,644.42	$9,354.05	-	$9,354.05	$4,677.03	50.0%	$13,680.00	$13,680.00
	Raymond Fire Dept.	$352.36	$546.28	$363.39	$531.53	$992.15	-	$992.15	$496.08	50.0%	$1,817.00	$1,817.00
	South Bend Fire Dept.	$306.96	$898.16	$160.26	$211.54	$515.53	-	$515.53	$70.49	13.7%	$1,399.00	$1,399.00
	Dept. of Public Works	$2,500.00	$1,250.00	$3,125.00	$2,500.00	$2,500.00	-	$2,500.00	-	0.0%	$2,500.00	$2,500.00
	Shoalwater Tribe	$35,000.00	$35,000.00	$35,000.00	$35,000.00	$35,000.00	-	$35,000.00	-	0.0%	$35,000.00	$35,000.00
	Willapa Harbor Hospital	$600.00	$600.00	$600.00	$600.00	-	-	-	-	-	-	-
	Raymond Federal Bank	$600.00	$600.00	$300.00	-	-	-	-	-	-	-	-
	Great NW Credit Union	$150.00	-	-	-	-	-	-	-	-	-	-
	Dispatch Services	$600.00	$600.00	$600.00	$600.00	$600.00	-	$600.00	-	0.0%	$600.00	$600.00
	Dept. of Corrections/Jail Services	-	-	-	-	-	-	-	-	-	$2,500.00	$2,500.00
342	Total Local Support Payments	$237,076.62	$210,851.60	$142,965.07	$176,774.70	$275,084.74	-	$275,084.74	$105,077.24	38.2%	$509,106.00	$506,606.00
361	Interest & Other Earnings	$128.88	$212.47	$693.30	$862.65	-	-	-	$408.14	-	-	-
369	Other Misc. Revenue	-	$636.91	$50.00	$432.99	-	-	-	$5,894.70	-	-	-
397	Support from Fund #001 (Current Expense)	$210,509.00	$355,000.00	$152,288.00	$244,044.00	$244,044.00	-	$244,044.00	-	0.0%	$494,560.00	$494,560.00
397	Support from Fund #161 (0.01% tax)	$350,000.00	$430,000.00	$650,000.00	$750,000.00	$750,000.00	-	$750,000.00	-	0.0%	$750,000.00	$750,000.00
	Grand Total Revenue	$1,444,735.47	$1,689,359.90	$1,573,405.85	$1,799,875.64	$2,030,447.74	-	$2,030,447.74	$245,249.81	12.1%	$2,438,972.00	$2,436,472.00

Fiscal Year 2026 Budget: Fund Balance
Special Revenue Fund No. 160
Pacific County Communications (PACCOM)

	FY 2021 Actuals 01-01-2021 through 12-31-2021	FY 2022 Actuals 01-01-2022 through 12-31-2022	FY 2023 Actuals 01-01-2023 through 12-31-2023	FY 2024 Actuals 01-01-2024 through 12-31-2024	FY 2025 Budget as adopted by the BOCC on 12-26-2024	Supplements/ Amendments as approved by the BOCC via Resolution(s)	FY 2025 Total Budget including all supplements & amendments	FY 2025 Actuals 01-01-2025 through 06-30-2025	*% of Budget* *50% of year complete*	FY 2026 Dept. Estimate submitted in accordance with RCW 36.40.010	FY 2026 FINAL BUDGET adopted in accordance with RCW 36.40.080
BEGINNING CASH *(italicized figures are estimated)*	**$775,901.80**	**$875,930.26**	**$932,385.64**	**$963,531.79**	**$1,021,628.96**	-	**$1,021,628.96**	**$1,021,628.96**		***$912,255.70***	***$912,255.70***
Plus All Revenue	$1,444,735.47	$1,689,359.90	$1,573,405.85	$1,799,875.64	$2,030,447.74	-	$2,030,447.74	$245,249.81	*12.1%*	$2,438,972.00	$2,436,472.00
Minus All Expenditures	($1,344,707.01)	($1,632,904.52)	($1,542,259.70)	($1,741,778.47)	($2,059,221.00)	($80,600.00)	($2,139,821.00)	($722,855.67)	*33.8%*	($2,685,898.00)	($2,683,447.00)
ENDING CASH *(italicized figures are estimated)*	**$875,930.26**	**$932,385.64**	**$963,531.79**	**$1,021,628.96**	***$992,855.70***	-	***$912,255.70***	**$544,023.10**		***$665,329.70***	***$665,280.70***
Difference between beginning & ending cash:	12.9% $100,028.46	6.4% $56,455.38	3.3% $31,146.15	6.0% $58,097.17	*-2.8%* *($28,773.26)*	*($80,600.00)*	*-10.7%* *($109,373.26)*	*-46.7%* *($477,605.86)*		*-27.1%* *($246,926.00)*	*-27.1%* *($246,975.00)*

Fiscal Year 2026 Budget Overview
Special Revenue Fund No. 161
PACCOM Special Account

(Department Managing This Budget: PACCOM;
Responsible Elected Officials: County Commissioners)

During the general election held on November 3, 2015, voters of Pacific County approved a one-tenth of one percent (0.1%) increase in sales and use tax to be used solely for costs associated with the financing, design, acquisition, construction, equipping, operating, maintaining, remodeling, repairing, reequipping, and improvement of emergency communication systems and facilities. This 0.1% tax increase took effect on April 1, 2016.

On December 22, 2015, the Board of County Commissioners adopted Resolution No. 2015-061 in the matter of creating Pacific County Communications (PACCOM) Special Account Fund No. 161 in order to allow for better accountability and transparency related to the expenditure of this tax revenue.

FY 2026 Grand Total Budgeted Expenditures in Fund #161:	**$750,000.00**
FY 2026 Grand Total Budgeted Full-Time Equivalent (FTE) Positions in Fund #161:	**-**
FY 2026 Grand Total Budgeted Revenue in Fund #161:	**$520,000.00**

Fiscal Year 2026 Budget: Expenditures
Special Revenue Fund No. 161
PACCOM Special Account

Expenditure BARS Code	Historical Data: Actual Expenditures				FY 2025 Year-to-Date: Budget vs. Actuals					FY 2026	
Listed by Subobject (161.300.5**.**.**) # Description	**FY 2021** 01-01-2021 through 12-31-2021	**FY 2022** 01-01-2022 through 12-31-2022	**FY 2023** 01-01-2023 through 12-31-2023	**FY 2024** 01-01-2024 through 12-31-2024	**Original Budget** as adopted by the BOCC on 12-26-2024	**Supplements/ Amendments** approved via BOCC Resolution	**Total Budget** including all supplements & amendments	**YTD Actual** 01-01-2025 through 06-30-2025	*% Spent 50% of year complete*	**Dept. Estimate** submitted in accordance with RCW 36.40.010	**FINAL BUDGET** adopted in accordance with RCW 36.40.080
00 Transfers out to Fund #160	$350,000.00	$430,000.00	$650,000.00	$750,000.00	$750,000.00	-	$750,000.00	-	*0.0%*	*$750,000.00*	$750,000.00
Grand Total Expenditures	**$350,000.00**	**$430,000.00**	**$650,000.00**	**$750,000.00**	**$750,000.00**	**-**	**$750,000.00**	**-**	***0.0%***	**$750,000.00**	**$750,000.00**

Fiscal Year 2026 Budget: Revenue
Special Revenue Fund No. 161
PACCOM Special Account

Revenue BARS Code	Historical Data: Actual Revenue				FY 2025 Year-to-Date: Budget vs. Actuals					FY 2026	
Listed by Source/Type (161.300.3**.**.**) # Description	**FY 2021** 01-01-2021 through 12-31-2021	**FY 2022** 01-01-2022 through 12-31-2022	**FY 2023** 01-01-2023 through 12-31-2023	**FY 2024** 01-01-2024 through 12-31-2024	**Original Budget** as adopted by the BOCC on 12-26-2024	**Supplements/ Amendments** approved via BOCC Resolution	**Total Budget** including all supplements & amendments	**YTD Actual** 01-01-2025 through 06-30-2025	*% Received* *50% of year complete*	**Dept. Estimate** submitted in accordance with RCW 36.40.010	**FINAL BUDGET** adopted in accordance with RCW 36.40.080
313 Retail Sales & Use Taxes	$460,489.50	$517,293.03	$497,576.59	$522,693.64	$520,000.00	-	$520,000.00	$235,475.31	*45.3%*	$520,000.00	$520,000.00
Grand Total Revenue	**$460,489.50**	**$517,293.03**	**$497,576.59**	**$522,693.64**	**$520,000.00**	**-**	**$520,000.00**	**$235,475.31**	***45.3%***	**$520,000.00**	**$520,000.00**

Fiscal Year 2026 Budget: Fund Balance
Special Revenue Fund No. 161
PACCOM Special Account

	FY 2021 Actuals 01-01-2021 through 12-31-2021	FY 2022 Actuals 01-01-2022 through 12-31-2022	FY 2023 Actuals 01-01-2023 through 12-31-2023	FY 2024 Actuals 01-01-2024 through 12-31-2024	FY 2025 Budget as adopted by the BOCC on 12-26-2024	Supplements/ Amendments as approved by the BOCC via Resolution(s)	FY 2025 Total Budget including all supplements & amendments	FY 2025 Actuals 01-01-2025 through 06-30-2025	*% of Budget* *50% of year complete*	FY 2026 Dept. Estimate submitted in accordance with RCW 36.40.010	FY 2026 FINAL BUDGET adopted in accordance with RCW 36.40.080
BEGINNING CASH *(italicized figures are estimated)*	**$660,808.11**	**$771,297.61**	**$858,590.64**	**$706,167.23**	**$478,860.87**	-	**$478,860.87**	**$478,860.87**		***$248,860.87***	***$248,860.87***
Plus All Revenue	$460,489.50	$517,293.03	$497,576.59	$522,693.64	$520,000.00	-	$520,000.00	$235,475.31	*45.3%*	$520,000.00	$520,000.00
Minus All Expenditures	($350,000.00)	($430,000.00)	($650,000.00)	($750,000.00)	($750,000.00)	-	($750,000.00)	-	*0.0%*	($750,000.00)	($750,000.00)
ENDING CASH *(italicized figures are estimated)*	**$771,297.61**	**$858,590.64**	**$706,167.23**	**$478,860.87**	***$248,860.87***	-	***$248,860.87***	**$714,336.18**		***$18,860.87***	***$18,860.87***
Difference between beginning & ending cash:	16.7% $110,489.50	11.3% $87,293.03	*-17.8%* *($152,423.41)*	*-32.2%* *($227,306.36)*	*-48.0%* *($230,000.00)*	-	*-48.0%* *($230,000.00)*	49.2% $235,475.31		*-92.4%* *($230,000.00)*	*-92.4%* *($230,000.00)*

Fiscal Year 2026 Budget: Aggregate Fund Balance
Special Revenue Fund Nos. 160 + 161
PACCOM + PACCOM Special Account

	FY 2021 Actuals 01-01-2021 through 12-31-2021	**FY 2022 Actuals** 01-01-2022 through 12-31-2022	**FY 2023 Actuals** 01-01-2023 through 12-31-2023	**FY 2024 Actuals** 01-01-2024 through 12-31-2024	**FY 2025 Budget** as adopted by the BOCC on 12-26-2024	**Supplements/ Amendments** as approved by the BOCC via Resolution(s)	**FY 2025 Total Budget** including all supplements & amendments	**FY 2025 Actuals** 01-01-2025 through 06-30-2025	*% of Budget* *50% of year complete*	**FY 2026 Dept. Estimate** submitted in accordance with RCW 36.40.010	**FY 2026 FINAL BUDGET** adopted in accordance with RCW 36.40.080
BEGINNING CASH (160 + 161) *(FY2022 totals are estimated)*	**$1,436,709.91**	**$1,647,227.87**	**$1,790,976.28**	**$1,669,699.02**	**$1,500,489.83**	-	**$1,500,489.83**	**$1,500,489.83**	-	***$1,161,116.57***	***$1,161,116.57***
Plus All Revenue (160 + 161)	$1,905,224.97	$2,206,652.93	$2,070,982.44	$2,322,569.28	$2,550,447.74	-	$2,550,447.74	$480,725.12	*18.8%*	$2,958,972.00	$2,956,472.00
Minus All Expenditures (160 + 161)	($1,694,707.01)	($2,062,904.52)	($2,192,259.70)	($2,491,778.47)	($2,809,221.00)	($80,600.00)	($2,889,821.00)	($722,855.67)	*25.0%*	($3,435,898.00)	($3,433,447.00)
ENDING CASH (160 + 161) *(FY2021 & FY2022 totals are estimated)*	**$1,647,227.87**	**$1,790,976.28**	**$1,669,699.02**	**$1,500,489.83**	***$1,241,716.57***	-	***$1,161,116.57***	**$1,258,359.28**	-	***$684,190.57***	***$684,141.57***
Difference between beginning & ending cash:	14.7% $210,517.96	8.7% $143,748.41	*-6.8%* *($121,277.26)*	*-10.1%* *($169,209.19)*	*-17.2%* *($258,773.26)*	*($80,600.00)*	*-22.6%* *($339,373.26)*	*-16.1%* *($242,130.55)*		*-41.1%* *($476,926.00)*	*-41.1%* *($476,975.00)*