Washington County Consolidated Communications Agency

Approved Budget Document
Fiscal Year 2025-26

Approved June 19, 2025

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GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

Washington County
Consolidated Communications Agency
Oregon

For the Fiscal Year Beginning

July 01, 2024

Christopher P. Morrill

Executive Director

BUDGET MESSAGE

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June 26, 2025

TO: Budget Committee Members
Board of Commissioners
Chief Executive Officers Board Members
WCCCA Stakeholders
Community Members of Washington County

FROM: Michael Stout, Chief Financial Officer, Budget Officer

Washington County Consolidated Communications Agency (WCCCA, Agency) continues to evolve reflected within the Fiscal Year 2025-26 budget. I am delighted to present that budget to you here. Despite the continuing evolution of the Agency, WCCCA will not lose sight of its commitment to providing our community and affiliated agencies with excellent, courteous and equitable emergency communications services.

WCCCA's commitment to its core services of emergency call taking, dispatching, radio services and data services while exercising fiscal responsibility, will also remain steadfast. The proposed budget into which those core services fit is a collaborative and strategic financial effort. The effort involves WCCCA staff and our members addressing the Agency's financial challenges, identifying cost saving measures and providing the resources necessary to ensure that WCCCA continues to provide excellence to a robust and reliable emergency communications radio system. Our focus is for all of our users and community members.

Below is a consolidated picture of all Agency funds for a three-year comparative view. Interfund transfers (an equal amount of revenue and expense) are shown for the sake of completeness. The percentage changes compare the Adopted Budget for Fiscal Year 2024-2025 (FY 2024-25 or FY25) to the FY26 budget.

All Funds Consolidated	FY 2023-24 Adopted Budget	FY 2024-25 Adopted Budget	FY 2025-26 Proposed Budget	% Change FY23 vs. FY24
Beginning Working capital	$ 10,785,746	$ 11,527,135	$ 12,932,028	12.2 %
Revenues				
Wash. Co. Bond Distribution	4,200,000	-	-	
Member Contract Fees	11,529,501	11,652,149	12,571,204	7.9
911 Telephone Taxes	5,450,000	5,450,000	5,475,000	0.5
Transfers (in)	-	1,575,000	1,100,000	
All other revenues	1,515,979	2,310,467	2,920,560	26.4
TOTAL RESOURCES	33,481,226	32,514,751	34,998,792	7.6 %
Expenditures/Appropriations				
Personnel Services	16,329,280	17,443,379	19,280,412	10.5
Materials & Services	3,223,415	3,975,584	4,696,548	18.1
Capital Outlay	5,703,000	1,644,100	1,233,400	-25.0
Transfers (out)	-	1,575,000	1,100,000	
Debt Service	122,473	142,557	153,495	7.7
Contingency & Reserves	6,176,203	5,207,047	5,437,176	4.4
TOTAL REQUIREMENTS	31,554,371	29,987,667	31,901,031	6.4 %
Unappropriated Ending Fund Bal.	1,926,855	2,527,084	3,097,761	22.6
TOTAL BUDGET	$ 33,481,226	$ 32,514,751	$ 34,998,792	7.6 %

Financial & Strategic Planning

Each year the Agency develops a 5-year financial forecast to guide the budget plan for the coming fiscal year. The forecast typically only includes the General Fund which encompasses all of the operations of the Agency. This annual financial forecasting provides the Boards and management with a long-term view of the financial health of the Agency, and offers strategic approaches to planning for service levels and predictability of the costs to the member governments that comprise the Agency. The Agency is presently in compliance with its own financial policies, outlined later in this document.

The Agency plans strategically and maintains a mission statement to guide decisions, goals and planning. Long range planning is important to ensure the 24/7/365 service our member agencies and users depend on us to provide. The Agency previously established four goals reflecting core functions in a collaborative fashion with the boards, staff, management and stakeholders. This year, as with past years, these goals have not changed. The goals may evolve in the future to adapt to changing demands and environments. Each department sets its own goals and objectives in line with the Agency goals. Department goals evolve and change more frequently than the Agency's goals to best match strategic planning and the current industry and economic environments. A summary of FY25 performance is included at the bottom of this section.

The Agency goals are as follows:

Call-Taking and Dispatching are at the heart of WCCCA. Around 80% of ongoing, General Fund expenditures are salary and wage expenses and roughly two-thirds of those expenses originate in our Operations Department. Filling vacant positions, compensating our employees appropriately and getting newly hired call takers up the very long training curve to dispatchers are key considerations in the Agency's budget process. The Operations Department constantly addresses hiring bottlenecks and training challenges in conjunction with Administration staff.

Technical Services is our management of radio equipment. Radio site management and maintenance is critical to our user agencies and other stakeholders. Budgeting for Tech Services, which includes our Facilities and Radio budgets, emphasizes the critical nature of these services. The budget focuses on providing key services and materials in the name of effective communication.

The *Information Technology* budget is built with not only technology maintenance costs, but also large computer automated dispatch (CAD) costs involving a consortium of regional 9-1-1 centers to which WCCCA belongs. Traditionally, most technology expenses of the agency have been captured in the Information Technology's departmental budget. In FY23, the Agency began budgeting consortium costs in the separate MAJCS and PDCC budgets. These budgets ensure the connectivity for our users and members and considers technological challenges and innovations on the horizon. User expectations evolve with technology, making Information Technology a particular challenge. Isolating a caller's location using cell phone information, texting to 9-1-1 and 'pocket dialing' when 9-1-1 is inadvertently called are examples of the technological challenges the Agency faces. The Data Services budget includes expenditures to address these challenges.

Fiscal Responsibility is the discipline in all budgets to act as worthy stewards of our members' contributions and other resources with which we are entrusted. To that point, the agency continues to develop its planning process and evaluate its strategy and goals. As previously noted, the Agency has found it challenging to hire dispatchers and call takers. The Agency has also been challenged administratively by population growth and demands by itself upon its own internal service functions.

FY25 Departmental Goals Summary

Department	FY25 Goals set/Achieved	FY25 Pct.	FY24 Pct.	FY23 Pct.	FY22 Pct.	FY21 Pct.
Administration	3/3	100%	70%	80%	80%	80%
Operations	3/6	50%	60%	80%	80%	80%
Information Technology	5/5	100%	100%	100%	100%	100%
MAJCS	2/3	67%	67%	67%	67%	67%
PDCC	2/2	100%	100%	100%	100%	100%
Radio	3/3	100%	83%	83%	83%	83%
Facilities	4/4	100%	100%	100%	100%	100%

The Budgets and the Budget Process

The General Fund accounts for all operations of the Agency; a Capital Projects Fund is maintained as a matter of Board policy and is considered a major fund for qualitative reasons. The Agency accounts for these funds using the modified accrual basis of accounting.

The total Agency budget is based on the priorities of the Agency mentioned above, as guided by the needs of our member agencies and stakeholders, including the public. The Agency generally begins its budgeting process earlier than most of its members, in order to share costs that need to be included in their own budget processes. For the FY26 budget, work began in October of 2024 and work was completed in January of the following year. Trends and assumptions from the current year's financial forecast are used to establish anticipated costs. In January of 2025, this forecast and budget work was presented to the financial staff and public safety users of each member government to provide understanding of WCCCA's needs, elicit feedback and discussion of proposed member rate increases.

Following this presentation to the membership and allowing time for questions and follow up, the budget is presented to the Chief Executive Officers (CEO) Board and Budget Committee (which includes WCCCA's Board of Commissioners as well as appointed representatives from member jurisdictions) in February of 2025 for review and discussion. It was determined at this year's Budget Committee meeting that the budget was complete, addressing capital and operational needs. The Budget Committee chose to approve the budget as presented at that meeting and recommend it to the Board of Commissioners for adoption for their meeting the following June.

The WCCCA Board of Commissioners can and recently does amend the budget approved by the Budget Committee before adoption. Most typically, the Agency can recalibrate projections and appropriation requests for the June board meeting to better reflect year end expectations. This involves budgeted work not likely to complete in the current fiscal year, for which appropriation will be needed in the budget proposed. Effort not to change member fees previously vetted and reviewed in the budget process is prioritized.

After adoption, the budget can be amended under 10% with a supplemental budget and adopted by resolution by the Board of Commissioners. A change of over 10% requires changes being published and a including a notice for a public hearing.

For FY26, the aggregate annual membership costs increased about 7.89% from the previous year's budgeted membership fees. This is driven by anticipated labor cost increases.

The Agency signed a labor agreement with its represented employees in December of 2021, with cost of living increases ranging from 3.0% to 3.5%. The timing of the agreement was fortuitous for the Agency, as the Agency was able to defer many of the labor related cost increases associated with the post-pandemic economic environment. This agreement expired at the end of June of 2024 and negotiations for a new agreement have been ongoing.

The last offer made by management and authorized by the board featured an 8% cost of living increase in the first year, followed by 5% increases the following two years of the agreement. This offer was authorized by the board and based on comparable agreements in the region, but it was not ratified by the union membership. When an agreement is finally reached, management feels it is reasonable to expect similar cost of living increases. This expectation for increased cost of labor is built into the FY26 budget.

In discussion with the board, the Agency recognizes that the pending labor cost increase is permanent. While the Agency may have one time costs it could use to defer the impact of cost increases, deferring the costs while maintaining service levels would serve only a temporary reprieve to members. Deferring permanent costs in FY26 would lead to an even more severe cost increase facing members in FY27 and beyond, without offsetting permanent cost reductions and probable service impacts.

The Agency is conscientious about increases in member fees and strives to minimize the impact increases on members. Agency management is very much aware and continually mindful of the financial constraints all government partners face. Staff has scrutinized expenses through budget development and financial forecast monitoring and continues to encourage the exploration of further efficiencies and cost savings. Fiscal responsibility in the long-term is key to the agency's success.

Because the Agency has a relatively small membership base, the gap between 9-1-1 tax funding and the Agency's operational expenses exponentially effects member fees. The Agency Partners strategize with us to determine fiscal directions and plans to maintain services to the public and our members, keeping in mind the potential for funding fluctuations that may impact service levels. The Agency strives to maintain service levels for our crucial services. No changes in key service levels are anticipated in FY26.

In 2023 the government of Washington County, which is among WCCCA's largest stakeholders, completed a bidding process for ambulance services. Amongst the stipulations of the bidding process was a provision for payment to WCCCA for dispatch services. The previous incumbent had never been requested to contribute for these services and WCCCA had not considered them a revenue source. After the contract was awarded, WCCCA reached a service agreement with the successful franchisee for dispatch services and this revenue will offset member fees permanently going forward.

Traditionally 9-1-1 tax revenue received by the Agency has remained consistent, with a slight increase each year over the previous year. This revenue is generated from landline, wireless and pre-paid devices which can access the 9-1-1 system. As a result of a legislative increase in the excise tax assessment for FY21 and FY22, the Agency experienced something of a windfall, providing some fee relief to our members. Beginning in FY23 and going forward, tax receipts will increase at a much more modest pace and the burden of cost increases will shift back to members. In FY26 the tax represents about 26% of the operating revenue needed as illustrated in the shifting funding sources identified below:

General Fund Budgeted Revenue

	FY24	FY25	FY26
Member Contract Fees	62%	60%	60%
911 Telephone Taxes	30%	28%	26%
All other revenues	8%	12%	14%
Total Budgeted Revenues	$18,495,480	$19,431,319	$20,966,764

The above chart excludes one-time revenues such as transfers and pass through revenue, which can be highly variable. Its purpose is to show the changing trends in the stable revenues that are relied upon to fund Agency operations. The FY26 revenue change is largely due to the increased budget for interest revenue.

Long range financial planning for the Agency always considers call taking and dispatching activities as a priority. Call taking and dispatching along with radio services are the very heart of WCCCA. WCCCA staff, its boards and its stakeholders recognize the position of call taking and dispatching in the first response chain of events. Accordingly, long range plans consider our largest cost drivers, which are generally Operations department personnel-driven, with appropriate care, focus and consideration.

9-1-1 services are, by nature, technology-heavy. Our long-range plans take technology trends, upgrades in communications infrastructure and data services very seriously. Technology costs can be high and volatile. Timeframes for upgrades and improvements are sometimes very narrow. This environment, coupled with evolving stakeholders' expectations make long-range planning for data and technology changes exceedingly difficult. The Agency constantly updates, adjusts and recalculates long-range tech and data plans.

The Agency recognizes that an upgrade to its computer automated dispatch (CAD) system is on the horizon. The upgrade, currently scheduled for FY29, is forecasted to be $4.8 million. Recognizing that such an expense would cause a painful spike in member fees, the Agency presented a plan to begin saving for the inevitable capital expense, beginning in the FY25 budget. The plan was reviewed and approved by both boards in the spring of 2024 and provides for transfers listed on the chart below from the General Fund to the Capital Projects Fund to save for the project. Amounts may change according to projections or other circumstances.

Year	Transfer Amt.
FY25	$ 1,300,000
FY26	1,100,000
FY27	1,000,000
FY28	800,000
FY29	600,000
Total	**$ 4,800,000**

Financial representatives of Agency stakeholders have expressed a preference for stability and predictability in billing. This presents something of a dilemma for the Agency, because the Agency's board-approved costing models are weighted towards equity of costs: Generally speaking, the more WCCCA services a member uses, the larger the member's share of Agency costs. Despite the Agency controlling costs and keeping total fees relatively reasonable, member use of WCCCA services can vary greatly from year to year, causing individual member costs to fluctuate markedly.

The Agency will continue to be an excellent steward of public funds into the future through wise fiscal management and planning. As previously stated, the FY26 budget contemplates no changes in service levels. Tax receipt changes and user fee increases are outlined in more detail later in the budget document.

The Agency again received the GFOA's annual Distinguished Budget Presentation Award for its FY25 budget document, as it has for several years. The Agency receives valuable insight and criticism regarding the presentation of the budget and this document each year from this process.

General Fund

For FY26, the General Fund will comprise all of the Agency's expenditures and as the sole operating fund for the Agency accounts for all personnel, materials and services expenses in support of Agency operations. Discretionary expenses are few and small, if any. Overall, the operational expenses for the General Fund will increase 6.8% from the prior fiscal year's budget. The drivers are addressed in greater detail at several points, later in this document.

The following are the significant budget changes in this Fiscal Year 2025-26 proposed budget for the General Fund, as compared to the prior year's budget:

Personnel Services (10.5% increase over prior year's budget):

- The Agency's represented employees are dispatchers and call takers located exclusively within the Operations Department and are 67.0 FTE in total. The non-represented employees include Operations administration (12.0 FTE), IT/Facilities/Radio Technicians (19.0 FTE) and Agency Administration 8.6 FTE).

- Total salaries, wages and benefits will increase by $1,837,032 in FY26 over the final budgeted expense of FY25. This increase is driven primarily by the aforementioned pending labor agreement, but also includes an increase of 1.5 FTE.

  1.0 FTE is for an additional Database Administrator in FY26. This position will be shared with other systems in our regional consortium, so roughly 2/3rds of the cost of the position will be reimbursed to the Agency.

  0.5 FTE represents the increase of the HR Generalist position from part time to full time. The Executive Director has made recruitment of vacant Operations positions a priority and this change is anticipated to help alleviate the bottlenecks in the recruitment process.

- The Agency budgeted a COLA of 5% for FY26 for non-represented employees. For several years until FY23, the Agency had budgeted the November CPI-West inflation factor to its non-represented employees. The factor stood at 7.2% at the time of the FY23 budget build, however an increase of this magnitude was deemed intolerable by some stakeholders at that time. Management later expressed concerned to its boards about increases for represented employees out-pacing non-represented increases by a cumulative 4.1% since fiscal 2018-19 and asked for direction. Both of the Agency's boards passed agenda bills instructing management to match budgeted COLAs for represented and non-represented employees going forward.

- The Agency experiences significant vacancy savings in its Operations Department, home to the largest portion of FTEs. Traditionally, the Agency budgets for full staffing with the expectation that not all positions in Dispatch will be filled, and offsets this by underbudgeting overtime.

  Staffing in the Operations Department continues to be problematic. The Agency has received approval from the CEO board to over hire in anticipation of new Operations vacancies and the long training curve associated with dispatcher positions. Once a position in the Operations Department is filled, the training process can take up to a year, causing significant strain on staff assigned to train new positions.

  Initiatives for recruitment continue to be undertaken. Amongst the most notable reflected in the FY26 budget is $200,000 budgeted in professional services for an AI solution to non-emergency call taking. It is hoped that this will relieve pressure on call-takers before the end of calendar 2025.Overtime is a large expense for the Agency. Overtime is largely driven by the persistent vacancies in Operations. As such, budgeting for overtime in consideration of vacancy savings can be a delicate balance. The overtime budget in FY26 has increased nearly $60,000 or 11.4% to better match Agency needs and activity, including paying double time for dispatchers in certain circumstances.

- Benefits are budgeted at an increase of 11.4% over the ending FY25 budget. The two largest drivers of benefits expense are contributions to the Oregon Public Employees Retirement System (PERS) and Agency contributions for employee healthcare. Benefits, like salaries, are budgeted assuming the Agency will meet its staffing goals.

Materials and Services:

- The category of Materials and Services (M&S) increases $720,964 in next year's budget, an increase of 18.1% over the FY25 budget. A large portion of this increase is due to the inflationary environment of the economy and the increase for materials and services costs the Agency has experienced since FY23.

- The budget for maintenance and repair of tower sites is increasing $259,550 or 218.7% for FY26. This is the result of significant deferred maintenance projects at remote radio sites, including mold and wall repairs, necessary site landscaping, and base caulking and sealing.

- Professional services are budgeted to increase $182,910 or 20.5%. This is almost entirely driven by the AI technology for non-emergency call taking mentioned above, which management expects to provide relief to call takers after implementation.

- Software maintenance agreements also reflect a notable increase of $168,917 or 15.8% in FY26 compared to the FY25 budget. This includes vendor cost increases and new technology maintenance needs, both in IT and in our Radio and Facilities departments. Amongst these are a backhaul support contract, firewall maintenance and HVAC preventive maintenance.

Capital Outlay:

The budget for Capital Outlay in the General Fund has decreased for FY26 by 25.0% or $410,700. The total Capital Outlay budget for FY26 is $1,233,400. The Agency completed the Emergency Communications Systems upgrade (ECS or ECSU), a major capital project done in conjunction with Washington County. The absence of this closeout budget is driving the decrease, as well as fewer projects in general for FY26.

Transfers:

As mentioned previously, the Agency is sensitive towards maintaining the stability of the fees which members pay. Accordingly, the Agency began in FY25 to save for a CAD upgrade scheduled at this point in 2029 for $4.8 million. In FY26 the Agency will transfer $1.1 million for this from its General Fund to its Capital Projects Fund for this large expense. When the expense is incurred it is hoped it will have no impact on member fees.

Debt Service:

By long tradition, WCCCA does not borrow or retain debt. However, the Government Accounting and Standards Board now requires the Agency to reflect expenses from long term leases and technology agreements as debt service. Therefore, in FY26 the Agency has budgeted $153,495 for leased office equipment and site leases for radio towers. This in an increase of $10,938 or 7.7% over last year's budgeted lease expenses.

Capital Projects Fund

Between fiscal 2016-2017 and fiscal 2023-24 the Agency's Capital Projects Fund functioned as a pass-through for Washington County's Public Safety Bond for WCCCA. This reflected the Agency's accounting for the implementation of a new digital emergency communications radio system (ECS). WCCCA managed the project and paid expenses, passing them along to the County, who refunded the Agency from the proceeds of the bond. All of this was done through the Capital Projects Fund, to segregated from the normal operations of the Agency in the General Fund.

Principal work and the final milestone payment for the project was completed in FY24. WCCCA shouldered residual costs associated with closing out the project in its FY25 General Fund budget, as mentioned above.

For FY26, no appropriation for expenditures is requested for the Capital Projects Fund. As noted above, however, the fund will be the recipient of a transfer from the General Fund. There will be one transfer of $1.1 million for the expected upgrade of the CAD system, currently scheduled for FY29.

Culture and Accreditation

The Agency, as a whole, is a high-risk operation, and as such, continues its commitment to functioning with high reliability organization in the context of a Just Culture, which is grounded in the core values of the Agency. We value our people who commit themselves to providing critically needed service to our community and our members. Caring for so many in a high-risk realm creates challenges in the human side of such an operation as ours and we recognize the need for the Agency to strive for excellence, not only in the emergency communications services that we provide, but also in the recognition of the impacts that this work can exact upon our employees. As we face the challenges of staffing, we realize that change is continually upon us and we need to encourage resilience, exercise creativity in relieving the stress of our environment and try new things to achieve a healthy organization.

WCCCA is an accredited Agency through the Oregon Accreditation Alliance (OAA) and has been granted it's 4th re-accreditation based on an OAA site visit and review process. WCCCA has been closely involved with the OAA Board and served as the Board Chair, representing both WCCCA and the State Chapter of the Association of Public-Safety Communications Officials (APCO). In this capacity, the Agency continues in assisting the OAA in their focus, research and further development of the accreditation standards for 9-1-1 dispatch centers.

WCCCA is firmly in place and functioning comfortably in its new state-of-the-art facility, also funded by the previously mentioned county bond. While some work continues to improve the property and finish the building, it is indeed a pleasure to be in such a fine building.

Initiatives for the Year and for the Future

I continue to work with agency staff to enhance policies and procedures that speak to the future fiscal and capital planning of the Agency. With change in the ever-evolving technological world around us and the challenges created by inflation and the labor market, WCCCA will remain vigilant for the economic future. That future is exciting but potentially expensive.

The FY26 budget is principally different from the FY25 budget because of the increase in labor expenditures, which was in part driven by the Agency's experience in the current economic climate that we all negotiate. The Agency is, as mentioned previously, hiring dispatchers aggressively to minimize overtime and will continue to do so.

WCCCA remains committed to the pursuit of efficiency and innovation, exploring possibilities of system sharing with our member agencies and with other partners within Washington County and beyond. The current technologically-driven environment suggests a variety of opportunities for collaboration and partnering with a variety of public and private entities.

As the state of Oregon works toward funding and building Next Generation 9-1-1 infrastructure to which we will connect, we are looking forward to the changes that will be upon us in the Next Generation 9-1-1 Center. It's likely that in the next few years 9-1-1 dispatching will look different than it does today. Data will become a focal element of the 9-1-1 function and our services will develop to best serve our members.

Changes could bring about a work force that is comprised of new skill sets, necessitating reorganization, strategizing in new ways and opening new avenues of partnership with our public safety neighbors. Through networking locally, at the state level and nationally as well, we strive to educate ourselves and prepare for the capabilities that will be made possible to us in voice and data transmissions. Information transfer and dissemination is going to become a "larger than ever" portion of what we do at WCCCA and we'll be ready, providing excellence in emergency communications to our community members, our members and partner agencies.

The Budget Document

While it is not legally required to do so, the Agency endeavors to match the processes of its members by following State of Oregon Local Budget Law to the greatest extent possible. The Agency complies with the Council of Governments budget law which is required of it as an organization formed under Oregon Revised Statutes (ORS), Chapter 190. The Agency follows Generally Accepted Accounting Principles (GAAP) as prescribed by the Oregon Revised Statutes (ORS). This Approved Budget is structured on a fund basis, which the Governmental Accounting Standards Board (the promulgating authority for GAAP for governments) requires.

Conclusion

The constraints of funding and demand for the services WCCCA provides, including 9-1-1 call taking, emergency dispatch services and radio technology support, demands that the Agency plan strategically. Our members and partners are firm supporters of WCCCA's mission.

WCCCA's success in service to others is manifested in the talented, committed, cohesive teams that work together each day to get the job done regardless of what it takes. These people understand what it is to sacrifice for the sake of duty to others. Every role on the WCCCA team is necessary for the health and excellence of the Agency. We are truly blessed with this special group of people who bring their hearts to their work and their desire to care for the needs of others in all they do. WCCCA is WCCCA because of them. I thank each of them for bringing their strength, spirit and commitment to each day.

The roots of WCCCA's successes, be those successes in life-saving call taking, superior radio services or financial prudence or any number of other areas, extend from the dedicated, skilled and determined people who work at the Agency. I feel confident that every individual at WCCCA finds satisfaction adding their own expertise in pursuit of the Agency's mission. This budget reflects their dedication to their mission, and the important job that we all undertake.

Sincerely,

Michael Stout

Michael Stout
Chief Financial Officer

FY 2025-2026 General Fund Budget Assumptions
Compared to the Initially Adopted FY 2024-2025 Budget
With Notable Drivers Mentioned

<u>Revenues: 7.9% increase</u>

Member User Costs	7.9% increase
EMS Dispatch Fees	$8,938 decrease based on reclassification of radio fees
C800 Radio Contract	11.7% increase for additional share of radios, capital costs
Interest Income	300.0% increase based on FY25 experience
Non-Member Revenue	89.1% increase based on incr. radios and capital costs
Misc. Revenue	$59,944 increase due to cost sharing increase

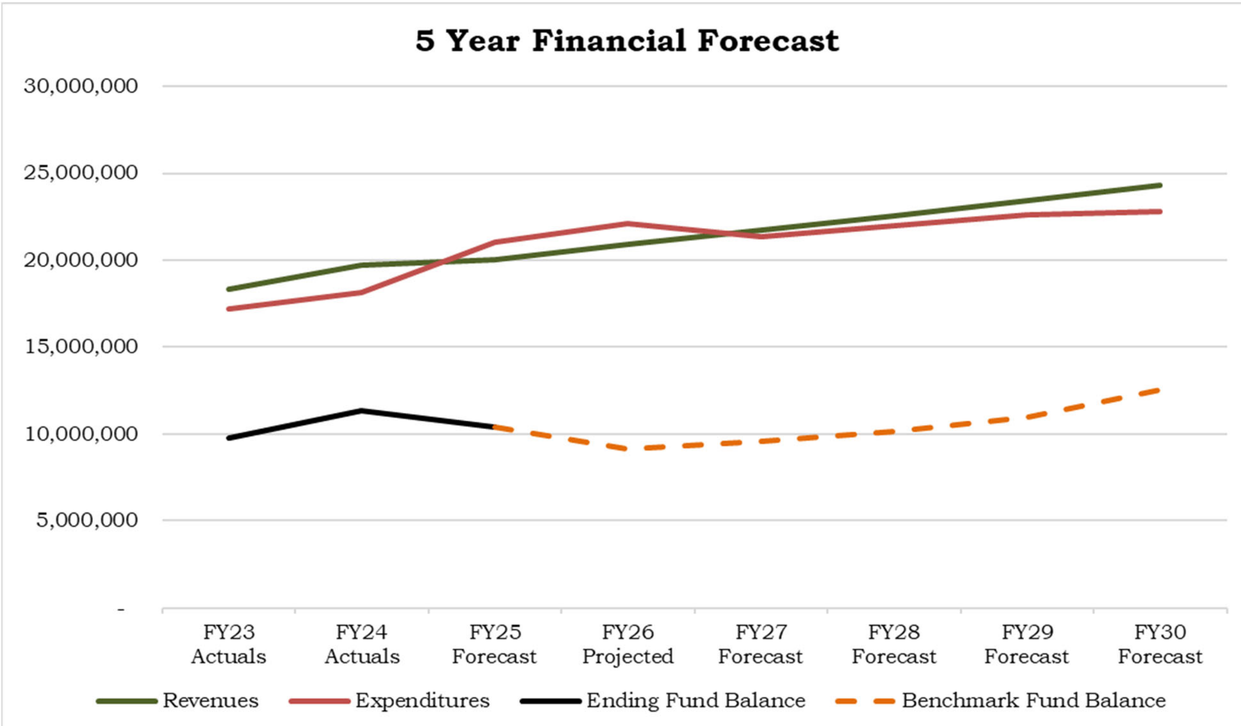
<u>Expenses: 6.8% increase</u>

Staffing	Increase Agency FTE to 106.6 Add net 1.5 FTE
Salaries	Net increase 10.0% Cost of living increase 8.0% - represented Cost of living increase 5.0% - non-represented Overtime increased 11.4%
Benefits	Net increase 11.4% PERS increase 14.7% Health insurance increase 7.5% Worker's comp decrease 3.0%
Materials & Services	Net increase 18.1% or $720,964 Software maintenance agreements increase 15.8% Professional services agreements increase 20.5% Maintenance & Repair Tower Sites increase $259,550
Cap Outlay	Decrease of $410,700 or 25.0% Building Improvements decrease of $234,800 Vehicle outlay decrease of $177,000
Transfers	Total transfers from General to Capital Projects $1,100,000
Debt Svc	Increase of $10,938 or 7.7%

<u>Fund Balance</u>

Beginning General Fund fund balance decrease of 1.3%
Projected FY26 spend-down of existing General Fund fund balance $5,497,092
Projected ending General Fund fund balance decrease to $2,713,460

Financial Forecast



The above graph depicts the Agency's "Financial Forecast" for FY23 through FY30. The Agency customarily uses the terminology "Forecast" because of the dynamic nature of this planning, particularly for the second and ensuing years. The first year of each forecast, however, is used to develop the upcoming year's budget, and the member agencies place some reliance upon the ensuing years unfolding as planned.

The forecast above assumes nominal inflation, stable operations and a labor agreement that is currently pending. The Agency performs key services to the community and are a critical link in the life/health/safety chains of services provided by Members. Agency funding, therefore, is a priority for Members and is designed for stability. This is generally reflected in the forecast.

Revenues are forecasted to track expenditure growth. Growth in fund balance is generally sourced from increased member fees.

The expenditures for FY26 shows a spike, reflecting the conservative philosophy of fully budgeting payroll. Agency salaries, benefits, materials and services expenditures are routinely stable and are projected as such. The budget is generally able to absorb most unexpected adverse events such as the Oregon wildfires in 2020 or an occurrence such as the destruction of a radio facility from a severe weather event, which could require a sudden, significant activity.

This forecast assumes the continued stability of excise tax on phone lines into the foreseeable future. Smaller fee-for-service revenues earned by the Agency are also assumed to be consistent.

INTRODUCTION

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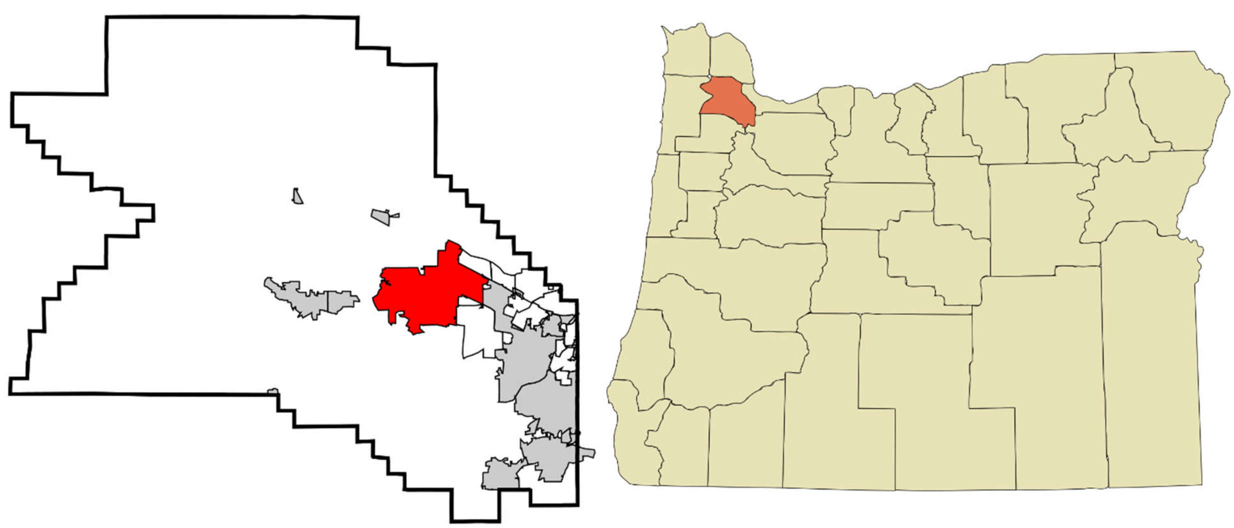
AGENCY OVERVIEW

Washington County Consolidated Communications Agency ("WCCCA" or the "Agency") was formed in 1985, under the authority of Oregon Revised Statutes (ORS) Chapter 190 by the execution of an Intergovernmental Agreement between Washington County and the cities of Beaverton, Hillsboro, Cornelius, North Plains, and Washington County Rural Fire Protection Districts No.1 (now Tualatin Valley Fire & Rescue) and No. 2 (now also Tualatin Valley Fire & Rescue). The Agency has subsequently entered into intergovernmental agreements with the cities of Durham, King City, Sherwood, Tigard, Gaston, Tualatin, Forest Grove, Banks and the fire districts of Forest Grove, Banks, Gaston and Cornelius. User agencies currently total 18. The Agency was established to provide 9-1-1 call answering service and public safety dispatch communications for police, fire, and emergency medical service for the participating jurisdictions and for other governments under contract. The Agency also provides the radio and microwave communications system, a series of towers across a two county region that offers high quality radio communications, for public safety responders.

WCCCA is governed by a Board of Commissioners consisting of one appointed official from each participating jurisdiction. The Board is responsible for appointing the Agency Director, establishing Agency service levels, adopting the annual budget, reviewing financial information, and approving personnel rules. A Chief Executive Officers Board consisting of the Chair of the Board of Commissioners, the representatives of the two largest participating agencies and two at-large members appointed by the Board meet monthly to address more timely issues, including contracting, policy changes, audit and financial reports and labor negotiations.



The Agency serves an area of 798 square miles and a population of approximately 716,457. This includes the areas of Newberg and Dundee in Yamhill County and other areas served by Tualatin Valley Fire and Rescue in Multnomah and Clackamas Counties.

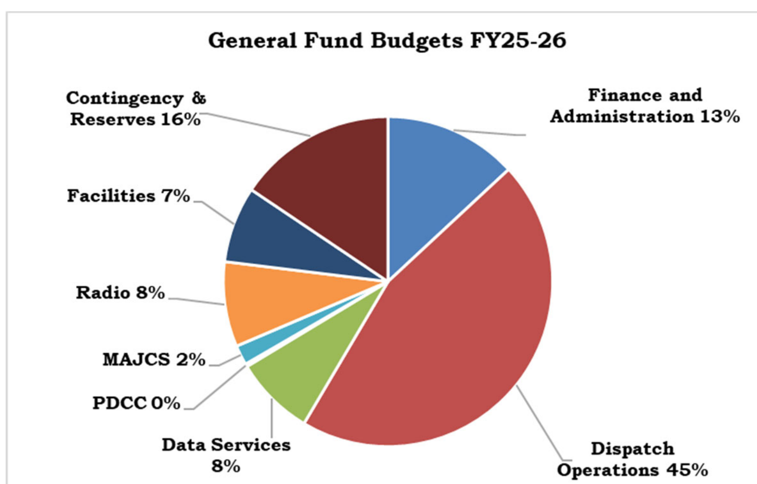
Through its broad geographic footprint, the Agency serves a rapidly developing and growing part of Oregon's economic base. The population serviced by the Agency has experienced considerable growth over the past 25 years and is expected to continue to grow over the next 20 years.

The Agency is funded by user fees from the participating jurisdictions, State 9-1-1 excise taxes, contract revenues from Washington County's ambulance service provider, Clackamas County's C800 Radio Group (a governmental partnership formed under Oregon Revised Statutes Chapter 190), the City of Newberg, and other smaller contracts. The Agency provides radio and data infrastructure maintenance and development services to Clackamas 800 Radio Group ("C800") and currently shares a computer aided dispatch ("CAD") system (both hardware and software) with Clackamas County, Lake Oswego Communications ("LOCOM") and Columbia County 911 District. These unique arrangements comprise the partnership by agreement of Metropolitan Area Joint CAD System ("MAJCS").

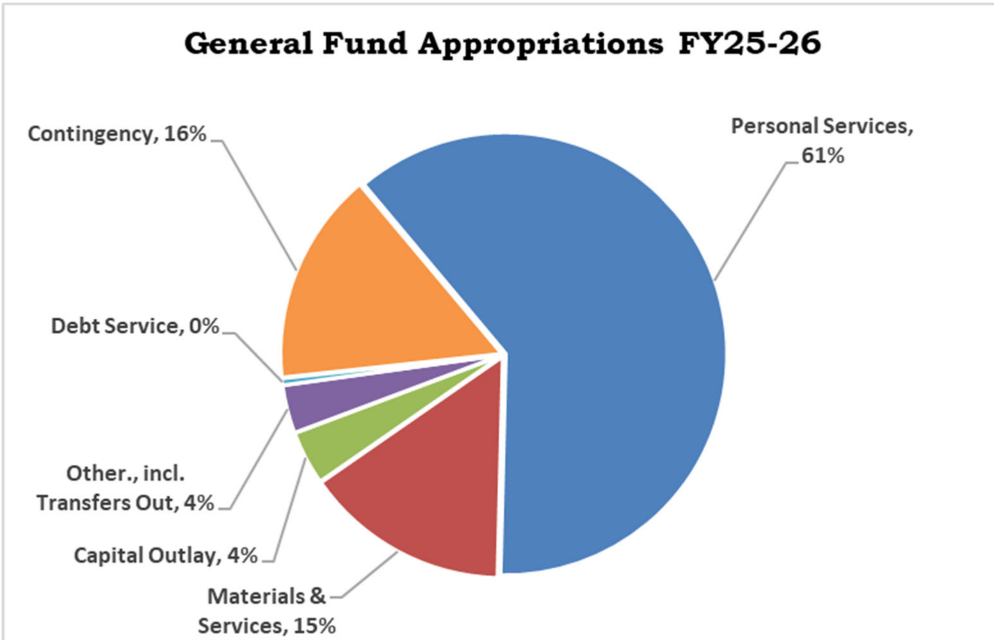
The Agency is operated by a dedicated staff of 106.6 full time equivalent positions; its budget is organized on a department basis, consisting of Administration & Finance, Dispatch Services, and Technical Services.

Continually, but especially during the budget process, the Agency evaluates staffing, the structure of the organization and the feasibility of changes. At adoption of each year's budget, staffing levels are formally authorized by the Board.

The Agency's functions are organized by departments, as depicted in this pie chart, along with non-departmental appropriations for Contingency and Reserves.



This chart represents the General Fund's proposed appropriations for Fiscal Year 2025-26.



Washington County Consolidated Communications Agency

Principal Taxpayers Within the County
Current Year and Nine Years Ago

	For year ended June 30, 2024			For year ended June 30, 2015		
	Rank	Assessed Value (thousands)	% of Total	Rank	Assessed Value (thousands)	% of Total
Intel	1	$ 1,943,426	26.7%	1	$ 1,268,747	32.3%
Nike, Inc.	2	1,493,386	20.5%	2	588,017	15.0%
Portland General Electric	3	1,224,054	16.8%	3	438,566	11.2%
Northwest Natural Gas Co	4	486,389	6.7%	5	313,709	8.0%
Pacific Realty Associates	5	452,136	6.2%	4	323,846	8.3%
Comcast Corporation	6	413,757	5.7%	6	305,717	7.8%
Genentech Inc	7	388,963	5.3%	8	156,284	4.0%
Maxim Integrated Products	8	348,935	4.8%			
Verizon Communications	9	296,776	4.1%	9	147,694	3.8%
Northwest Fiber	10	223,356	3.1%			
Frontier Communications				7	242,410	6.2%
PPR Washington Square LLC				10	138,610	3.5%
Total		$ 7,271,178	100.0%		$ 3,923,600	100.0%

Source: Washington County, Oregon

Washington County Consolidated Communications Agency

Major Employment Sectors
Current Year and Nine Years Ago

	June 2024	% of total	June 2015	% of total
For Washington County, Oregon:				
Total nonfarm employment	310,349		274,855	
Total private	284,816		252,256	
Natural resources and mining	2,954	1%	3,153	1%
Agriculture, forestry, fishing and hunting	2,841		2,912	
Mining, quarrying and oil and gas extraction	113		241	
Construction	19,075	6%	13,164	5%
Manufacturing	52,313	17%	47,176	17%
Trade, transportation and utilities	53,640	17%	48,086	17%
Wholesale trade	14,750		12,817	
Retail trade	31,708		30,928	
Transportation, warehousing and utilities	7,183		4,341	
Information	6,900	2%	7,400	3%
Financial activities	13,962	4%	14,016	5%
Profesional and business services	55,142	18%	52,911	19%
Professional and technical services	16,827		14,244	
Management of companies and enterp.	17,277		13,921	
Administration and support services	19,965		24,129	
Waste management	1,073		618	
Education and health services	42,370	14%	33,016	12%
Leisure and hospitality	27,567	9%	24,006	9%
Other services	10,525	3%	9,296	3%
Unclassified	366	0%		0%
Government	25,533	9%	22,600	8%
Federal government	989		759	
State government	2,726		3,248	
Local government	21,818		18,593	

Source: State of Oregon Employment Department, Oregon Labor Market Information System

The Agency is making a few changes to staffing for FY26, for a net increase of 1.60 FTE. This increase is necessary to maintain current operations and operational efficiency.

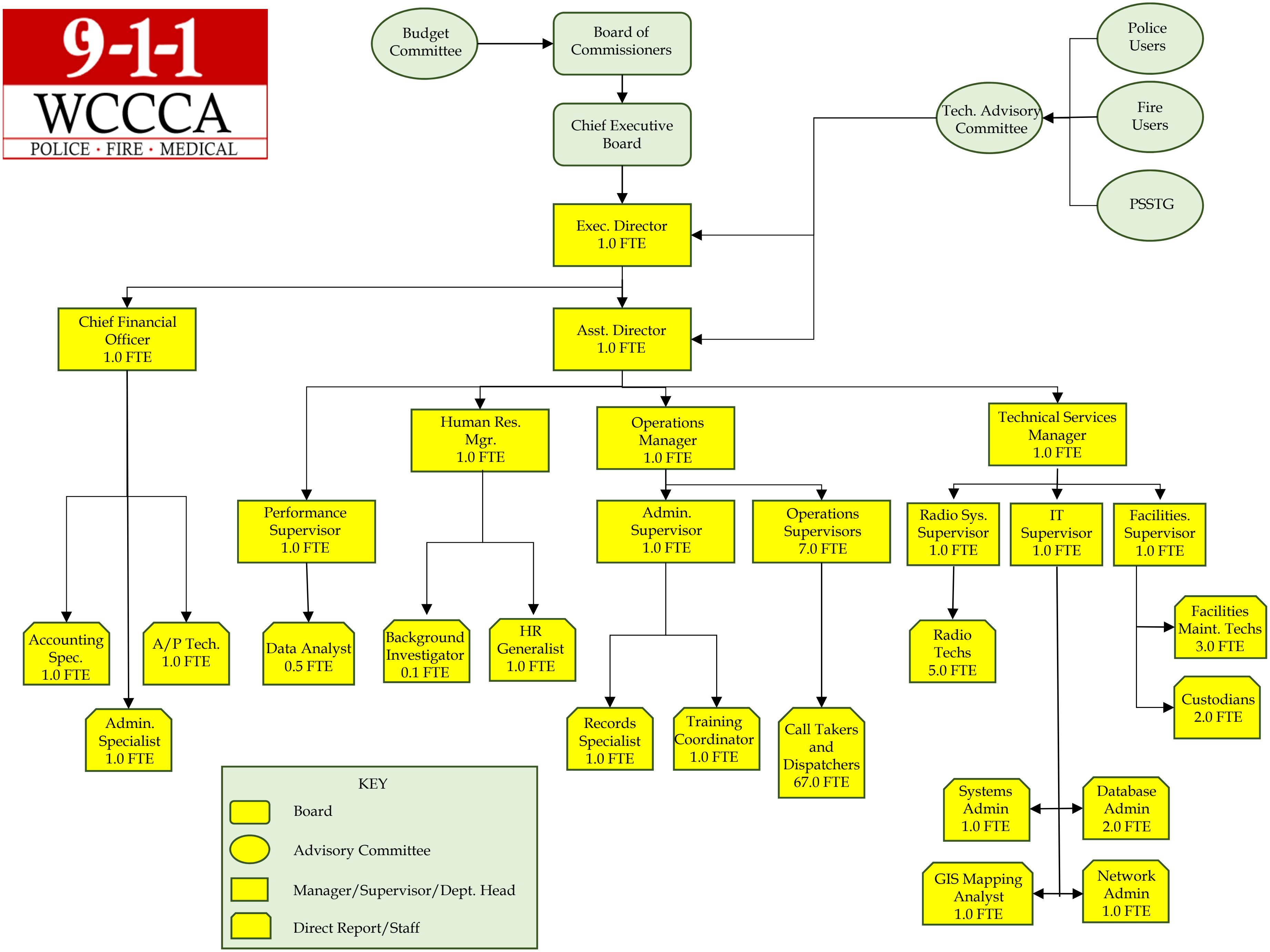
In FY24 half of a perpetually unfilled Operations Supervisor position was used to create an additional half-time Audio Recording Specialist position. Because it is unlikely that a half-time Operations Supervisor position will be filled, Operations has relinquished the remaining .5 FTE to add an HR Generalist in FY25. Because of the difficult hiring a part time position and the Agency's significant need to streamline recruitment, the position will be increased an additional .5 FTE to become one full time position. The HR Generalist will help fill persistent vacancies in the Operations department and reduce the lead time for onboarding applicants.

The Agency's Performance Supervisor resigned in September of 2024. Rather than fill the position, the Agency has elected to disburse the duties of the Performance Supervisor and use the position to create a Training Specialist for the Operations Department. As previously noted, the Agency has been focused on recruitment for dispatch positions, but getting new recruits up the training curve has also been a focus. This new Training Specialist will work with the Training Coordinator to ensure adequate and consistent training for new hires. There is no net increase in Agency FTE as a result of this change.

A computer automated dispatch system (CAD) is shared throughout the region and managed through a consortium in which the Agency participates. The Agency also participates in a smaller, more focused consortium which also exercises joint management of some technologies and shared initiatives. For FY26 the Agency is adding 1.0 FTE to assist in the management of these technologies in the form of a Database Administrator II position. The cost of this position will be shared with other participants in the consortiums. The Agency expects to have two thirds of the cost of this position offset in this way.

Full Time Equivalent Positions

	FY22/23	FY23/24	FY24/25	FY25/26	Change/ prior FY
Administration					
Director	1.00	1.00	1.00	1.00	-
Assistant Director	1.00	1.00	1.00	1.00	-
Chief Financial Officer	1.00	1.00	1.00	1.00	-
Accounting Specialist	1.00	1.00	1.00	1.00	-
A/P Technician	1.00	1.00	1.00	1.00	-
Administrative Specialist	1.00	1.00	1.00	1.00	-
Business Analyst	0.50	0.50	0.50	0.50	-
Performance Supervisor	1.00	1.00	1.00	-	(1.00)
Human Resources Manager	1.00	1.00	1.00	1.00	-
HR Generalist	-	-	0.50	1.00	0.50
Background Investigator	0.10	0.10	0.10	0.10	-
Total Administration	8.60	8.60	9.10	8.60	(0.50)
Operations					
Operations Manager	1.00	1.00	1.00	1.00	-
Administrative Supervisor	1.00	1.00	1.00	1.00	-
Operations Supervisors	8.00	7.50	7.00	7.00	-
Dispatchers/MDDs/Call Takers (Rep)	67.00	67.00	67.00	67.00	-
Training Coordinator	1.00	1.00	1.00	1.00	-
Training Specialist	-	-	-	1.00	1.00
Audio Recording Specialist	0.50	1.00	1.00	1.00	-
Total Operations	78.50	78.50	78.00	79.00	1.00
Information Technology					
Techincal Services Manager	0.40	0.40	0.40	0.40	-
IT Supervisor	1.00	1.00	1.00	1.00	-
Network Administrator III	1.00	1.00	1.00	1.00	-
Systems Administrator II	1.00	1.00	1.00	1.00	-
Database Administrator II	1.00	1.00	1.00	2.00	1.00
GIS Specialist	1.00	1.00	1.00	1.00	-
Total Data Services	5.40	5.40	5.40	6.40	1.00
Radio Services					
Technical Services Manager	0.60	0.60	0.60	0.60	-
Strategic Systems Architect	0.35	0.35	-	-	-
Radio Services Supervisor	-	-	1.00	1.00	-
Radio Technicians (I, II and III)	6.00	6.00	5.00	5.00	-
Facilities Supervisor	1.00	1.00	0.65	0.65	-
Facilities Maintenance Tech II	2.00	2.00	1.95	1.95	-
Total Radio Services	9.95	9.95	9.20	9.20	-
Facilities					
Facilities Supervisor	-	-	0.35	0.35	-
Facilities Maintenance Tech II	-	-	1.05	1.05	-
Custodians	-	-	2.00	2.00	-
Total Facilities	-	-	3.40	3.40	-
Total FTE	**102.45**	**102.45**	**105.10**	**106.60**	**1.50**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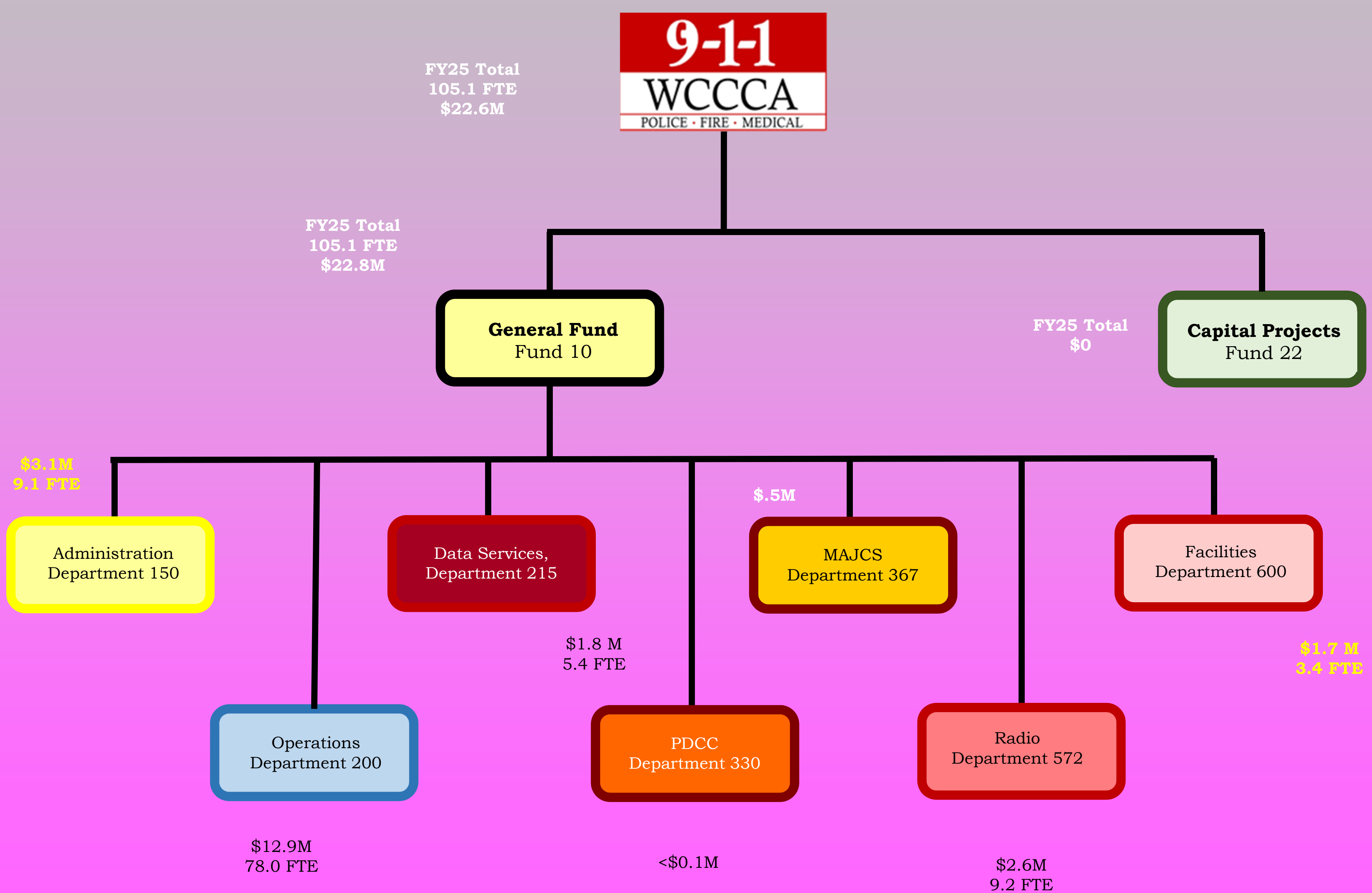
WCCCA
POLICE · FIRE · MEDICAL
Budget Committee
Board of Commissioners
Chief Executive Board
Police Users
Fire Users
PSSTG
Tech. Advisory Committee
Exec. Director 1.0 FTE
Chief Financial Officer 1.0 FTE
Asst. Director 1.0 FTE
Human Res. Mgr. 1.0 FTE
Operations Manager 1.0 FTE
Technical Services Manager 1.0 FTE
Performance Supervisor 1.0 FTE
Admin. Supervisor 1.0 FTE
Operations Supervisors 7.0 FTE
Radio Sys. Supervisor 1.0 FTE
IT Supervisor 1.0 FTE
Facilities. Supervisor 1.0 FTE
Accounting Spec. 1.0 FTE
A/P Tech. 1.0 FTE
Data Analyst 0.5 FTE
Background Investigator 0.1 FTE
HR Generalist 1.0 FTE
Radio Techs 5.0 FTE
Facilities Maint. Techs 3.0 FTE
Admin. Specialist 1.0 FTE
Records Specialist 1.0 FTE
Training Coordinator 1.0 FTE
Call Takers and Dispatchers 67.0 FTE
Custodians 2.0 FTE
Systems Admin 1.0 FTE
Database Admin 2.0 FTE
GIS Mapping Analyst 1.0 FTE
Network Admin 1.0 FTE
KEY
Board
Advisory Committee
Manager/Supervisor/Dept. Head
Direct Report/Staff

Washington County
Consolidated Communications
Agency
FY25 Budget & Financial Structure



Mission Statement

WCCCA is committed to providing timely, efficient and compassionate communication services to all citizens through innovation, employee excellence and partnerships with public safety providers.

Core Services

Emergency Call-Taking and Dispatching

Radio Services

Data Services

Fiscal Responsibility

~Excellence in Emergency Communications~

GOALS

Call-Taking/Dispatching

"WCCCA will provide timely and compassionate service to assure that the necessary response is initiated."

Technical Services

"WCCCA will design, implement, and maintain the communications infrastructure and field equipment to provide effective radio communications for system users."

Data Services

"WCCCA will provide the necessary assistance with technology to ensure system connectivity and data availability to Users and Member Agencies."

Fiscal Responsibility

"WCCCA will provide accurate and timely financials, fiscal discipline and efficiency, and fiscal stewardship for our citizens to create useful financial plans for decision-makers and Members to make successful business decisions."

Board of Commissioners

Participating Agency	Board Representative
City of Beaverton	Police Captain, Alan Juilfs
City of Cornelius	Councilor Angeles Godinez
City of Forest Grove	Council Member Donna Gustafson
City of Hillsboro	Fire Chief, David Downey
City of Sherwood	Keith Mays, Chair
City of Tigard	Police Chief, James McDonald
City of Tualatin	Councilor, Cyndy Hillier
Tualatin Valley Fire & Rescue	Board of Directors, Bob Wyffels
Washington County	Assistant County Administrator, Erin Calvert
City of Banks	Councilor, Don Giannetti
City of Durham	Leslie Gifford, Counci President
City of Gaston	Mayor, Bill Martin
City of King City	Police Chief Ernie Happala
City of North Plains	Councilor, Robert Kindel, Jr.
Banks Fire Protect. Dist. #13	Fire Chief, Rodney Linz
Cornelius Rural Fire District	Aubrey Harris, Board President
Gaston Rural Fire District	Fire Chief, David Morris

Community Members on the Agency's Budget Committee

Appointed By	Representative
City of Beaverton	John Dugger
City of Hillsboro	Michelle Wareing
City of Tigard	Eric Kang
TVF&R	Claire Havener
Washington County	John Styer
Banks Fire District	Tonya Witham

Chief Executive Officers Board

CEO Positions	Representative
BOC Chair	Keith Mays, Sherwood Council President
Washington County	Erin Calvert, Assistant County Administrator
Tualatin Valley Fire & Rescue	Deric Weiss, Fire Chief
At-Large #1 Representative	Ernie Happala, King City Police Chief
At-Large #2 Representative	Jim Coleman, Hillsboro Police Chief

Executive Management

Mark Buchholz	Executive Director
Jennifer Reese	Assistant Director
Michael Stout	Chief Financial Officer, Budget Officer
vacant	Technical Services Manager
Kimberli Foster	Operations Manager
Jennifer Kilcoin	Human Resources Manager

POLICIES & PROCESS

- Financial Policies
- Strategic Process
- Budget Process
- Budget Calendar

FINANCIAL POLICIES

I. **Balanced Budget**: The budget shall be presented in balance as to total projected resources and requirements, and shall operate as such throughout the fiscal year. The levels of expenditure control for each fund shall be established as Personnel Services, Materials and Services, Capital Outlay and Fund Transfers. No expenditures are allowed directly from Contingency. In anticipation of deviations from the adopted budget at these levels, or in total resources, staff shall make recommendations to the Board of Commissioners to bring the budget back into balance.

II. **Implementation of Service Levels**: The budget process will aim ultimately for the implementation of the coordinated directives of its contracting entities in fulfilling service priorities and service levels. Ideally, these service priorities and service levels should be identified and agreed upon well in advance of the release of the Proposed Budget Document. A gap between the current services levels/corresponding funding levels and new demands/corresponding funding from the users should be clearly identified along with the full cost impacts and options associated with filling those gaps.

III. **Budget Emphasis**: In accordance with the service level discussion above, the budget will identify the resources needed to meet current service priorities and levels identified by its users. The budget will attempt to balance the need to minimize user fee increases with the need to fulfill current service priorities, maintain quality of services and meet demands identified by its users. If there is a need to move beyond current service levels because of a user-identified demand or a public demand (e.g. population increase), options for responding to those demands will be presented. Examples of potential options include: a) creative approaches to service delivery to increase efficiency and maintain quality; b) the erosion of the existing service level, or c) user-approved funding of the new service demand.

IV. **Staffing Levels**: Staff will continue to assess staffing levels to ensure the necessary number of employees to meet the service standards established by user agencies. New staff will be considered at the request of users, and in accordance with goals established by the Board, and in the context of the processes outlined in II and III above.

V. **Materials and Services**: Staff will develop a budget that will allow for adequate maintenance and growth, while striving for efficiencies and cost-reduction measures. Actual expenditures shall be compared to budget periodically, and any significant variations justified. If necessary, staff shall recommend a course of action to bring the budget back into balance along with the implications to the long-term financial plan.

VI. **Unpredictable Revenues**: The budget shall avoid the use of one-time revenues to fund ongoing expenditures. Any new programs/projects that will have ongoing expenditures shall be established in accordance with II and III above. Regarding unpredictable revenues, staff shall conservatively estimate revenues, using historical collection trends and advance knowledge of future changes. If during the adopted budget cycle, it becomes apparent that estimated revenues will be significantly less than budgeted, staff shall recommend a course of action to the Board of Commissioners.

VII. **Financial Planning**: Staff will present annually for Board consideration an updated five-year financial forecast using current economic indicators and projections of growth (or decline) to maintain a long term perspective of the financial health of the Agency and predicted impacts upon user fee rates.

VIII. **Pursuit of New Revenues**: Staff shall continue to pursue new revenues from contract users and other revenue sources wherever and whenever possible as long as new users are assigned a fair portion for infrastructure and overhead development costs of the 9-1-1 system where applicable. New users should not be allowed onto the system if long-term capacity for current members under contract is impacted, or if system depreciation or inefficiency is accelerated.

IX. **Strategic Investments**: Staff will continue to identify for Board consideration, opportunities to make strategic investments in training, technology, and other infrastructure aimed at modernizing or enhancing the efficiency of the Agency.

X. **Reserves and Contingencies**: The General Fund shall maintain a minimum fund balance equal to an average quarter's operations expenses from the previous fiscal year, in order to ensure continued operations in times of crisis and emergency. Additional amounts may be reserved, committed or assigned beyond this policy.

The Capital Projects Fund shall maintain a minimum fund balance of $1 million dollars in order to cover unexpected or emergency projects. The governing board may assign additional amounts for future projects, according to the Capital Plan.

XI. **Purchasing**: The Agency shall maintain a Purchasing Manual that complies with State Law, including ethics and fair and full competition in the expenditure of public funds, and which delineates the dollar amount thresholds of authorities for purchasing and contracting, and defines procedures for complying with state statutes, federal regulations and Agency policy.

XII. **Capital Projects Fund:** The Agency shall maintain a separate fund to account for the restricted revenue of shared Local Option Levy tax funds from Washington County, together with other revenue associated with large capital funding, interest and Board authorized expenditures. This fund is considered a major fund for financial reporting purposes for qualitative reasons.

STRATEGIC PROCESS

Washington County Consolidated Communications Agency plans and budgets strategically. It begins its process by conducting an environmental scan and doing an assessment of economic, social, technological and political trends. Political trends would include a review of recent legislation or area policies and initiatives. A general assessment of stakeholder needs and expectations is assessed. An internal analysis then takes place to evaluate the Agency's strengths, weaknesses and ability to respond to the environmental scan. A review of past performance and consideration of resource opportunities takes place.

The Agency engages its partners, members and stakeholders throughout the process, but early on there are consultations concerning specific initiatives and direction. These discussions can happen in several venues, including in one of the Agency's user groups, its technical advisory board, the budget committee or either of the two governance boards. The mission and broad goals of the Agency are often considered and sometimes debated in these processes, but are seldom changed. However, depending on conditions, goals in particular can be re-examined, reframed or restated at any time.

Goals are designed to be clear, measurable and achievable towards the long-term objective of the Agency. They can, must and do align with the Agency's stated mission as well as the vision of its management.

Benchmarks and key performance indicators towards each goal are used by management and are communicated within the Agency and sometimes with stakeholders. Action plans for specific targets, difficult goals or other challenges are established when necessary, assigning resources and identifying budget needs in conjunction with the finance department.

Major initiatives requiring significant changes in budgeting are reviewed internally and presented to the Agency's boards for consideration, feedback and approval. Implemented projects are rolled out across the agency and are tracked and periodically reviewed in conjunction with the strategic plan and any changes in goals.

BUDGET PROCESS

The accounting reflected in this Approved Budget conforms to generally accepted accounting principles (GAAP) as established by the Governmental Accounting Standards Board. The Agency's finances are organized on a fund basis, each of which is considered a separate budgetary and accounting entity. The Agency uses the modified accrual basis of accounting for budgeting as well as for accounting as all funds are governmental fund types, which require the modified accrual basis of accounting under GAAP. Information is presented as such in the Consolidated Annual Financial Report.

Managers develop their own expense budgets with their own suggestions, which are reviewed and revised as necessary by management, in accordance with stated goals and objectives. Revenue budgets are managed by the Budget Director in conjunction with the managers of revenue streams, when applicable. Revenue streams like the 911 phone tax are planned and managed by executive staff.

By tradition, any staff member or Agency stakeholder can propose changes or initiatives for the budget. Proposals for significant changes or expenditures generally must be vetted and approved by the executive staff by the end of the calendar year and would typically be reviewed by the Agency's CEO Board.

The Board of Commissioners' resolution authorizing appropriations for each fund at the end of the budget process sets the legal level limitations on authorized expenditures. Total Personnel Services, Materials and Services, Capital Outlay, Inter-fund Transfers and Debt Service are the budgetary category levels for expenditure appropriations and budgetary control for each fund. Amounts are also scheduled for Unappropriated Ending Fund Balance and Contingency. Appropriations lapse at fiscal year-end.

Original budgets may be modified by the use of appropriation transfers between the budgetary categories only upon adoption of a resolution by the Board of Commissioners. If it becomes necessary to amend the budget during the fiscal year to increase a fund by more than 10%, a supplemental budget is prepared and published pursuant to state law. Staff presents the supplemental budget to the CEO Board, who makes a recommendation to the Board of Commissioners regarding adoption. A public hearing is held, and the supplemental budget is considered for adoption.

A draft budget is reviewed by stakeholders on the fourth Thursday in January in advance of the beginning of the new budget year. Feedback from this meeting is incorporated and the budget is revised and presented to the Budget Committee for consideration on the third Thursday of the following February. The Budget Committee reviews and recommends the budget to the Board of Commissioners for adoption, or requests changes, which are the re-reviewed in a meeting scheduled for the third Thursday of March. On the third Thursday of the following June, the Board of Commissioners reviews the proposed budget based on the approval by the Budget Committee and adopts it in the form of a resolution.

Calendar for the FY26 Budget Build

December, 2024						
S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

January, 2025						
S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

February, 2025						
S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	

March, 2025						
S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

June, 2025						
S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					

December 19: The Chief Executive Officer (CEO) Board reviews the budget calendar and financial policies and recommends them to the Board of Commissioners (BOC). The BOC approves the budget calendar and financial policies.

January 16: The CEO Board reviews draft budget, financial forecast and preliminary user fees.

January 23: The budget and fees presentation to users and users' finance departments takes place ("Stakeholders Meeting").

February 20: The CEO Board considers any changes submitted to the proposed budget and recommends the proposed budget to the Budget Committee as appropriate. The Budget Committee reviews and approves a recommendation, referring the budget to the Board of Commissioners as appropriate.

March 20: Target date for an additional meeting, as necessary, of the Budget Committee, should the committee request changes or follow up to the budget, as proposed in the February meeting.

June 19: CEO Board meeting and meeting of the Board of Commissioners. The Board of Commissioners approves a resolution to adopt the proposed budget.

Calendar Color Key Code
CEO Board meeting
CEO & Board of Comm. meeting
CEO Board & Budget Committee
Budget Presentation to Members

BUDGET SUMMARY

- Consolidated Budget
- Working Capital
- Requirements
- Other
- Resources
- Revenue
- Significant Expenditures

INTRODUCTION

The Agency is a partnership formed by an intergovernmental agreement under State of Oregon law, and as such, it is a unique government: It levies no property taxes, charges no fees to the public (except small amounts related to public information requests) and issues no debt.

Below is the consolidated view of the Agency budget for the Agency's two funds. (A "fund" is an accounting entity which has its own set of revenues, expenditures and balance sheet accounts.) The Agency uses the modified accrual basis of accounting for budgeting purposes and for the Agency's audited financial statements for all funds. In the presentation below, the combined funds include the General Fund and the Capital Projects Fund. The Capital Projects Fund is used for special projects and has no appropriations request for FY26.

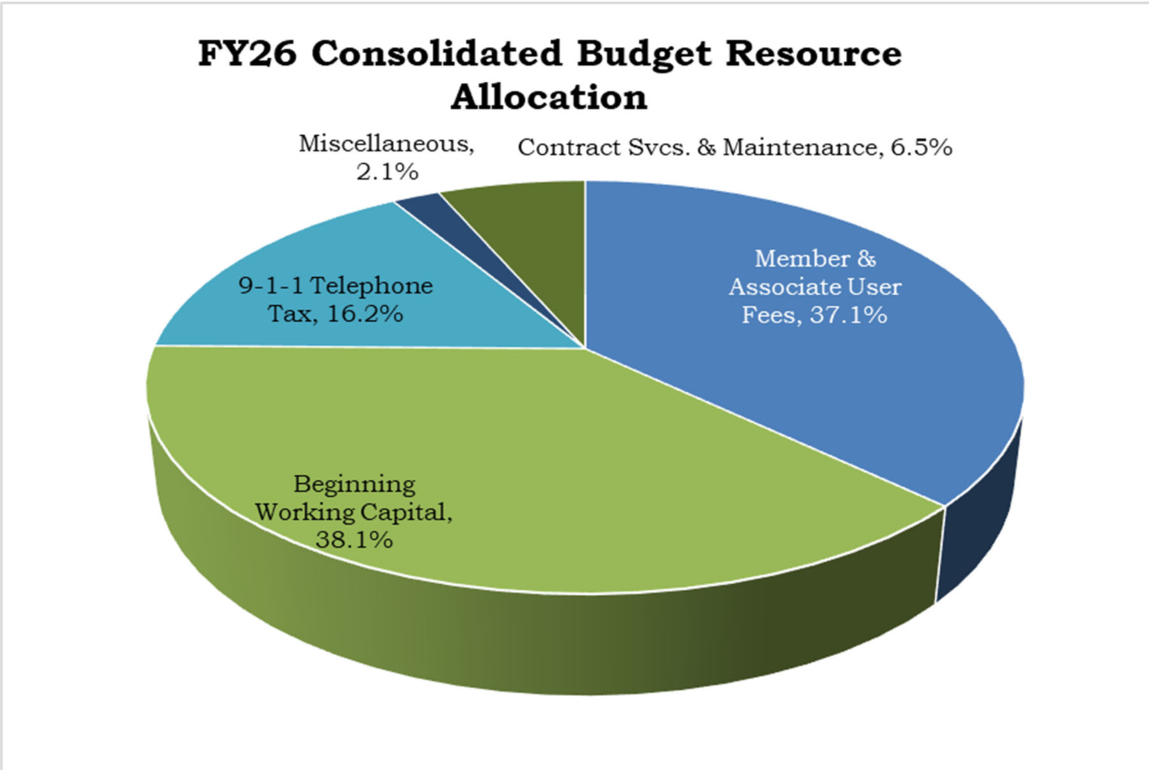
All Funds Combined

	Actual FY24	FY25 Adopted Budget	FY25 Estimated to June 30	Proposed Budget FY26
RESOURCES				
Beginning Working Capital	10,484,168	11,527,135	12,285,672	12,932,028
Revenues				
9-1-1 Telephone Tax	5,691,157	5,450,000	5,528,384	5,475,000
Interest Income	496,295	100,000	531,613	400,000
Member & Associate User Fees	11,528,515	11,652,149	11,651,562	12,571,204
Contract Svcs. & Maintenance	1,733,212	1,961,795	2,027,663	2,208,244
Rental Revenue	167,156	105,672	93,005	109,372
Miscellaneous	158,339	143,000	129,486	202,944
Wash. Co. Bond Distribution	2,807,447	-	-	-
Transfers (in)	-	1,575,000	1,575,000	1,100,000
Total Revenues	22,582,121	20,987,616	21,536,713	22,066,764
TOTAL RESOURCES	$ 33,066,289	$ 32,514,751	$ 33,822,385	$ 34,998,792
REQUIREMENTS				
Personnel Services	14,961,967	17,443,379	16,398,690	19,280,412
Materials & Services	2,630,859	3,975,584	3,690,594	4,696,548
Capital Outlay	3,031,916	1,644,100	1,246,404	1,233,400
Transfers (out)	-	1,575,000	1,575,000	1,100,000
Debt Service	155,875	142,557	155,620	153,495
Contingency		5,207,047		5,437,176
TOTAL REQUIREMENTS	20,780,617	29,987,667	23,066,308	31,901,031
Fund Balance (UEFB)		2,527,084		3,097,761
Fiscal Year End Fund Balance	12,285,672		10,756,077	
TOTAL BUDGET	$ 33,066,289	$ 32,514,751	$ 33,822,385	$ 34,998,792

FISCAL YEAR 2025-26 BUDGETED RESOURCES – ALL FUNDS

Governments distinguish between "Resources" and "Revenues". "Resources" include beginning working capital plus all new incoming revenues for the year; "Revenues" exclude beginning working capital. These terms are used to differentiate between the two presentations.

Total budgeted resources for all funds for FY26 are as follows:



The following is a narrative regarding the major resources budgeted for FY26, but first, the components of "Miscellaneous Income" are described.

Miscellaneous income, as illustrated above, totals $712,316 for FY26 and is comprised of the following:

- $400,000 (56.2% of the total) is an estimate of investment income
- $109,372 (15.4% of the total) is from radio tower space which WCCCA rents to cell phone and internet companies.
- $108,000 (15.2% of the total) reflects grants related to GIS work the agency does.
- $94,944 (13.3% of the total) is miscellaneous revenue. This is mostly reimbursement of work performed and fees received for reproducing 9-1-1 call recordings.

BEGINNING WORKING CAPITAL AS A BUDGET RESOURCE – ALL FUNDS

All funds of the Agency are governmental type funds, which by definition use the modified accrual basis of accounting. Long term liabilities and fixed assets are excluded from the accounting for governmental funds. The difference between the short term assets and short term liabilities results in an amount that will be realized in cash in the near term and is therefore available to fund operations. Governments schedule this amount as Beginning Working Capital (also known as Beginning Fund Balance) as a resource in their budgets to start each new fiscal year.

General Fund

Fund Balance

	Actual 2022-23	Actual 2023-24	Estimate 2024-25	Budget 2025-26
Beginning	$ 8,637,634	$ 9,778,146	$ 11,347,062	$10,386,505
Changes	1,140,512	1,568,916	(3,136,510)	(6,873,345)
Ending	9,778,146	11,347,062	8,210,552	3,513,160
% Change		16.0%	-27.6%	-66.2%

A fund balance policy was introduced for the General Fund in FY21 which sets a fund balance target of 3 months operating costs. For FY26 this will be slightly more than $4 million. Fiscal year 2025-26 General Fund ending balance is budgeted to reduce by 66.2%. The fund balance in excess of the fund balance policy is largely the result of savings the Agency experienced through vacant positions. The Agency's costing model is designed to offset unused funds above the fund balance policy against the upcoming year's budget to minimize cost fluctuations for members and use funds efficiently.

Capital Projects Fund

Fund Balance

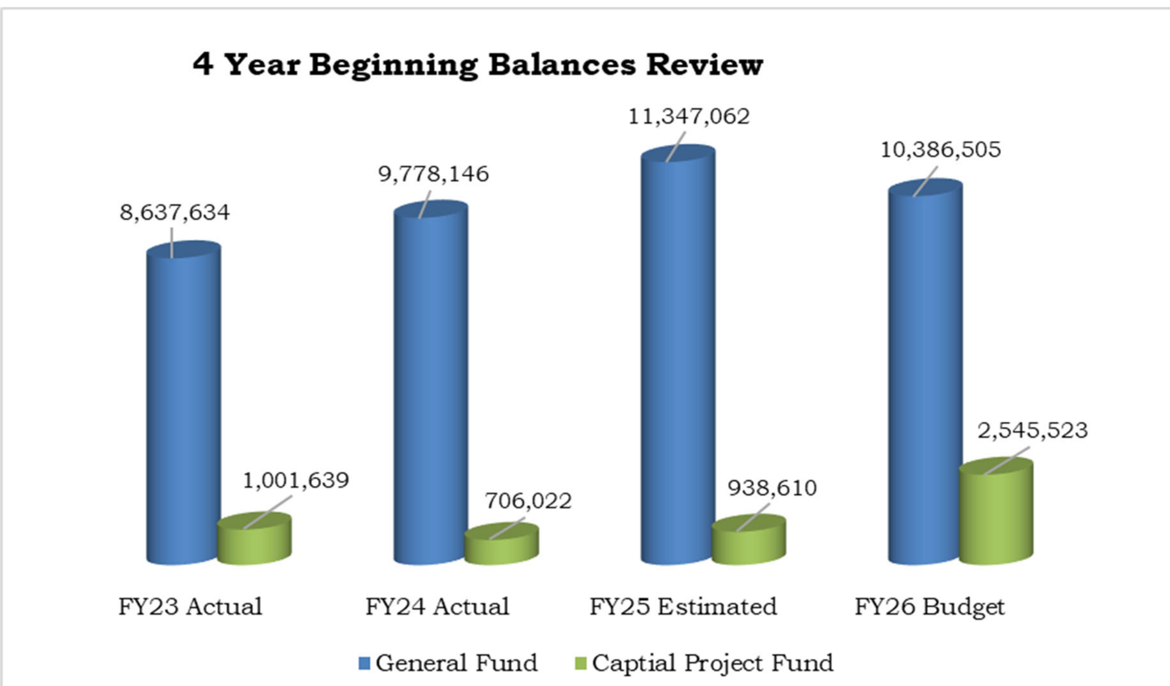
	Actual 2022-23	Actual 2023-24	Estimate 2024-25	Budget 2025-26
Beginning	$ 1,001,639	$ 706,022	$ 938,610	$ 2,545,523
Changes	(295,617)	232,588	1,606,913	1,100,000
Ending	706,022	938,610	2,545,523	3,645,523
% Change		32.9%	171.2%	43.2%

From about FY17 forward, the Capital Projects Fund had been used exclusively to account for ECS, the emergency communications systems upgrade to the radio side of WCCCA business. However, the fund balance policy for the Capital Projects Fund sets a floor fund balance of $1,000,000 to cover for unplanned or emergency expenditures of a capital nature, regardless of the scope or project.

The ECS project concluded at the end of FY24. Beginning in FY25 and continuing in FY26, the Agency has not requested a spending appropriation from this fund.

In FY24 the Agency recognized a need to begin saving for an upgrade of its critical Computer Automated Dispatch system (CAD), currently due in FY29. The Agency plans to transfer from the General Fund to the Capital Projects Fund to save for the project. Both of the Agencies boards approved the following plan for transfers, now estimated at $4.8 million. The FY26 budget reflects the amount shown in the table below.

Fiscal Year	Transfer Amount
FY25	$ 1,300,000
FY26	1,100,000
FY27	1,000,000
FY28	800,000
FY29	600,000
Total	**$ 4,800,000**



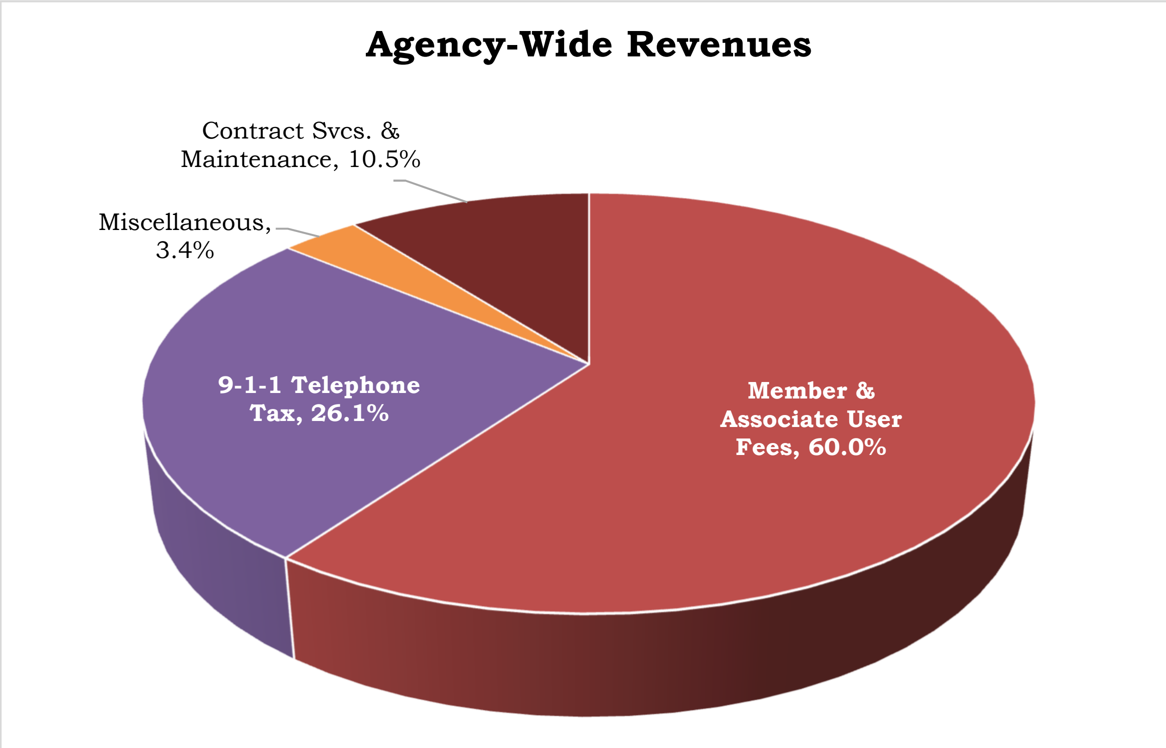
The beginning working capital for all funds combined increased between FY23 and FY25 due to staffing vacancies in the General Fund. The apparent leveling of the beginning balance in the FY26 from the chart above can be attributed to the transfer of funds from the General Fund to the Capital Projects Fund for the CAD savings initiative. The increase in the Capital Projects Fund is an offset to the decrease, illustrated above.

The General Fund accounts for all Agency operations. While this fund is experiencing increasing salary and benefit expenses for personnel, the cost increases have not outpaced staffing vacancies created by a tight labor market, retirements and a long training curve for operations personnel. The increase in General Fund balance will not continue indefinitely.

The Agency continues to develop a life cycle replacement plan to forecast capital expenditures and ensure an adequate fund balance for the future. The use and the scope of the Capital Projects fund may change and evolve with this plan in the future, to meet business needs.

Revenue – All Funds

The following graph depicts FY26 Agency-wide revenues (General Fund and Capital Projects Fund combined) excluding beginning working capital and transfers.



As mentioned previously, for several years the Capital Projects Fund had been used exclusively for the ECS project. With the winding down of the ECS project, no appropriations are requested for the FY26 budget and no revenue is anticipated for the fund. As a result, for this year the graph above reflects only General Fund revenues.

60.0% of General Fund revenue is member user fees for Dispatch and Radio Services in FY26. A discussion of the Agency's two primary sources of revenue for operations, these member contract fees plus the 9-1-1 Telephone Tax, follows.

Member user fees are the primary source of operational revenue to the Agency established under an intergovernmental agreement (IGA). These annual fees are paid by the governmental partners that formed the Agency. These fees have traditionally funded most of the Agency over the years. The 9-1-1 telephone tax is the only other significant source of operational revenue to the Agency, accounting for 26.1% of the total Agency revenues in the upcoming budget. Together, these two sources of revenue account for 76.1% of the Agency's estimated total revenues in the FY26 proposed budget and are both critical to the Agency.

Of the two revenue principal revenue sources, member fees are the only variable source of revenue for the Agency, according to business needs. This dependency could potentially put pressure on members for amounts to vary significantly from year to year, unless the Agency establishes and maintains a smoothing reserve to avoid dramatic fee fluctuations.

Intergovernmental Agreement and Fee Methodology

The member governments that formed the Agency signed an intergovernmental agreement (IGA) to share in funding the Agency's operations: 9-1-1 and non-emergency call answering service, emergency services dispatching and communications, and management and maintenance of the communications system infrastructure and the users' subscriber devices. The intergovernmental agreement included a prescribed mathematical mechanism to use in distributing the needed funding amongst all participating entities.

The Agency uses two different fee models. Fees for radio usage are developed based on the Radio department budget and an allocation of administrative expenses. These expenses are divided between WCCCA and its radio partners, Clackamas 800 and the City of Newberg. WCCCA's members responsibility amounts to $2,532,624 in FY26, 66.0% of the total cost of the program. This amount is allocated to each user based on the number of radios used.

The second of the fee models used by the Agency apportions the cost of operations. Agency requirements, less its non-member revenue sources, yield the Agency's net operations needs. These needs are split based between fire and policer users based upon the Agency dispatch staffing between police and fire calls in Dispatch. Fire costs are split to the individual user agency level using population and call volume. Police costs are split amongst the individual user agencies using population, call volume and airtime.

Dispatch staffing is an allocation driver entirely within Agency management's control and judgement, for safe and efficient operational needs. As a result, the use of staffing as an allocation base drives member costs which are not directly visible nor controllable by members. This has proven to add an element of volatility to Agency member costs which could challenge the fee tolerance for some members. Depending on Agency needs, this challenge could arise again in the future.

Other allocation drivers, population, call volume and airtime are completely beyond the Agency's control and practically beyond member control. These drivers can and do fluctuate from year to year, resulting in unexpected and difficult to manage increases and decreases of WCCCA's annual fees for individual members. The tradeoff for this volatility is a fairer allocation where members who use more of WCCCA services pay more. Each year, this topic is a reviewed and discussed with a degree of intensity by the Agency's key stakeholders while reviewing the budget and member fees.

In calendar 2022, the government of Washington County began the process of reviewing its franchise agreement for ambulance services. The previous provider did not contribute to the operation of the Agency, however this was corrected in the new agreement made by Washington County. Beginning in FY26, the fees received from the franchisee are split between non-member radio fees and EMS dispatch fees in the budget.

The following chart is a listing of the member governments of the Agency and their intergovernmental agreement fees. The fees represent the amounts to be paid for dispatch services, emergency communications, radio system usage and management and maintenance of the radio communications system, but it excludes maintenance service repair fees (which the Agency provides on a direct bill basis).

Member Governments	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Budget
Washington County (Sheriff's Office)	2,769,339	2,816,229	2,776,693	2,975,019
Tualatin Valley Fire & Rescure	2,423,019	2,636,567	2,721,200	2,930,500
City of Hillsboro (Police & Fire)	2,011,209	2,059,013	2,135,996	2,401,396
City of Beaverton (Police)	1,519,294	1,549,106	1,507,970	1,595,549
City of Tigard (Police)	759,522	786,649	777,987	843,395
City of Forest Grove (Police & Fire)	551,246	583,403	606,778	632,331
City of Tualatin (Police)	391,835	375,409	359,178	377,586
City of Sherwood (Police)	229,087	234,959	246,164	268,427
City of Cornelius (Police & Fire)	194,182	210,665	208,960	221,084
Banks Fire District No. 13	35,191	36,247	37,334	38,454
City of King City (Police)	25,364	26,125	26,909	27,716
Gaston Rural Fire District	23,323	24,023	24,744	25,486
City of Durham (Police)	12,078	12,440	12,813	13,198
City of North Plains (Police)	15,276	15,735	16,207	16,693
City of Banks (Police)	8,815	9,079	9,352	9,632
City of Gaston (Police)	4,350	4,481	4,615	4,754
Public Safety Member Contract Fees	10,973,130	11,380,129	11,472,900	12,381,220
Member Government Radio (only) Fees	138,894	148,386	179,249	189,984
Total Member Contract Fees	$11,112,024	$11,528,515	$11,652,149	$12,571,204

Smaller members whose fees do not exceed a threshold set by the Board of Directors do not see their WCCCA fees increase by more than 3% each year. The burden of this subsidy is shared amongst paying members based on their share of total costs.

Intergovernmental contract fees are billed quarterly to member governments, and are due and payable the 10th day of each new quarter in accordance with the underlying intergovernmental agreement. There is a 100% collection rate for the Agency from member governments.

The Agency provides radios to non-members. Non-members typically pay the aggregate rate per radio that members pay, as their contribution is recognized as offsetting member costs for the radio system.

When a revenue source other than membership fees does not rise as fast as the increase in annual operating expenses of the Agency, the burden of making up the difference falls to the member governments via Member user fees. Conversely, any windfall in other revenue sources can offset member user fees. This has been the experience with the 9-1-1 state telephone excise taxes revenue. This tax is described in the next section.

9-1-1 Telephone Excise Taxes

The State of Oregon levies and collects 9-1-1 telephone excise taxes for land lines, cell phones and voice over internet protocol in accordance with authorizing Oregon Revised Statutes (403.200 - 403.250). The Oregon legislative session of 2019 passed HB2449 to increase the tax by 25 cents beginning January 1, 2020 and then again by an additional 25 cents on January 1, 2021, for a total increase of 50 cents over 2 years, bringing the total to $1.25 per phone line with access to 9-1-1 services. Revenue is subject to economic variables and the challenges of collection. The agency takes a conservative approach in forecasting these revenues due to the potential volatility of remittances from the State of Oregon. Revenue from this source has leveled after the increase and is expected to remain flat in future years. There was but a modest increase in the budget of this item for FY26.

As mentioned previously, the 9-1-1 telephone excise tax revenue comprises 26.1% of the revenues budgeted in the Agency's General Fund for FY26. In the chart below, the tax amounts reported by the Agency for financial reporting purposes vary somewhat from amounts reported by the State of Oregon due to the need to estimate the final quarter of each fiscal year.

9-1-1 Tax Revenues

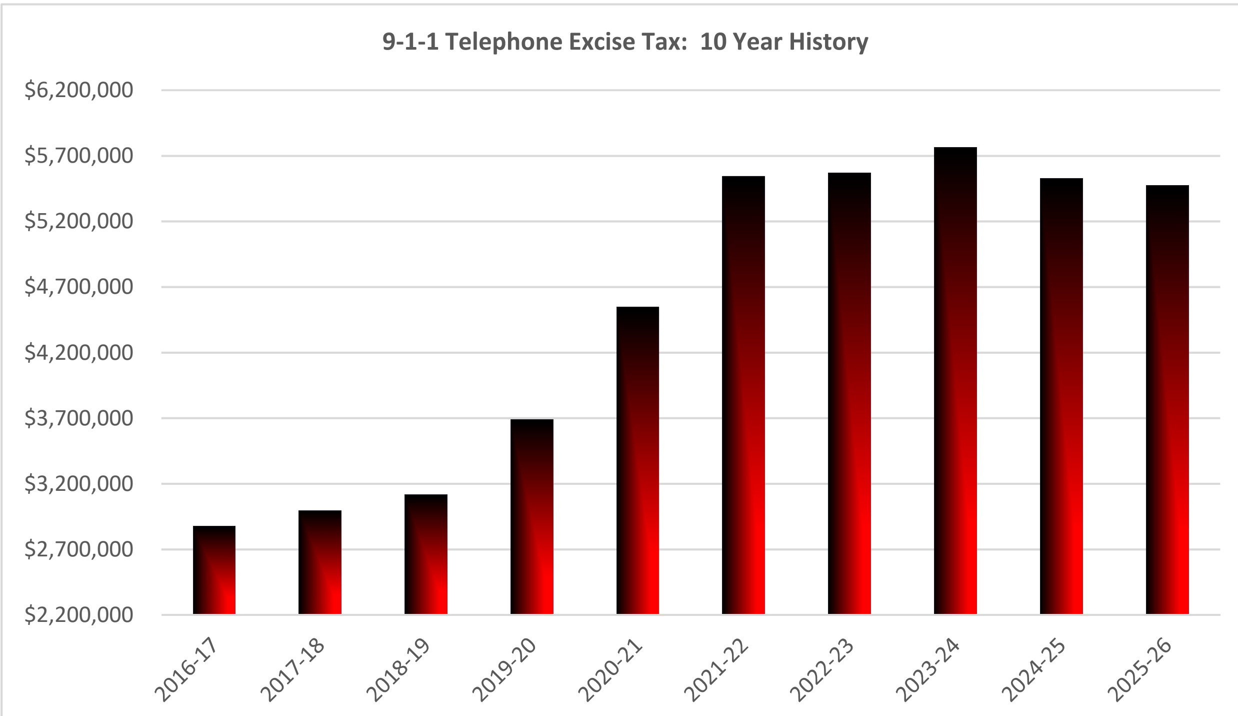
Fiscal Year	Amount		Pct. Change
2025-26	$ 5,475,000	(A)	-1.0%
2024-25	5,528,384	(B)	-4.1%
2023-24	5,765,259		3.5%
2022-23	5,570,657		0.5%
2021-22	5,545,499		22.0%
2020-21	4,546,269		23.1%
2019-20	3,691,750		18.5%
2018-19	3,116,690		4.1%
2017-18	2,995,198		4.1%
2016-17	2,876,401		7.6%

(A) Budgeted amount
(B) Projected amount

All other amounts shown are actual per the Statement of Activities in the Comprehensive Annual Financial Report, which accounts for the tax revenues on a full accrual basis of accounting (most nearly matching state reports).

9-1-1 Telephone Excise Taxes (continued)

The following graph shows the trend over a ten-year period for the 9-1-1 telephone taxes. Note again that the amount for 2024-25 is estimated and the amount for 2025-26 is budgeted.

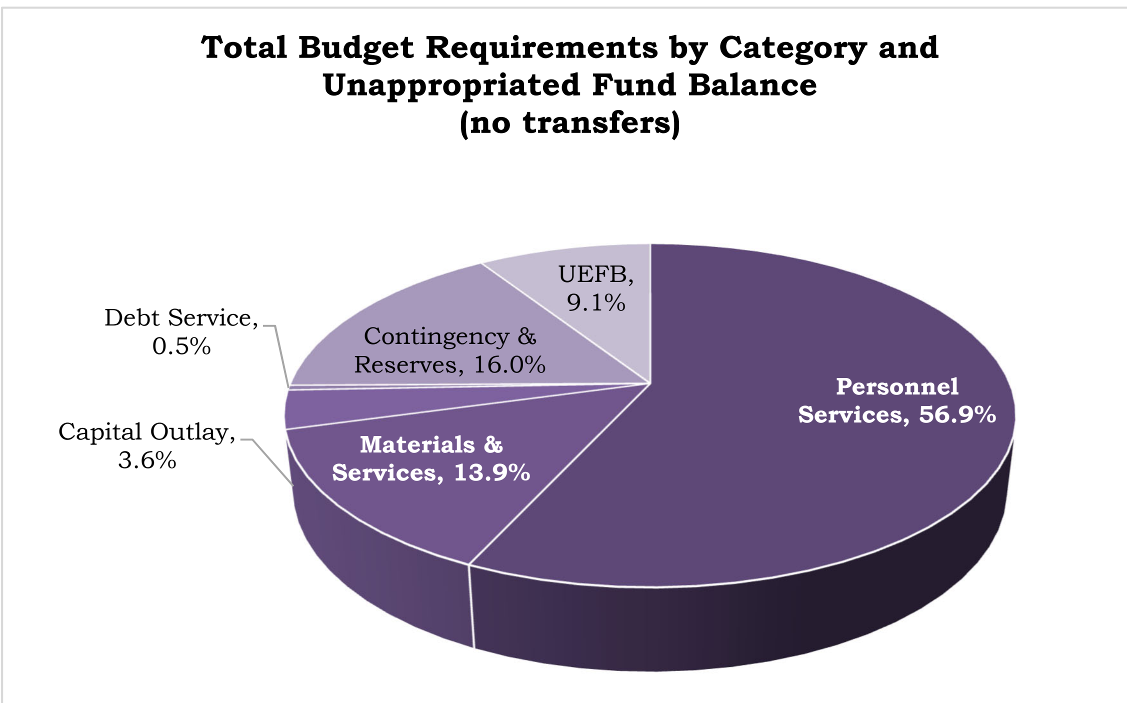


BUDGET REQUIREMENTS AND UNAPPROPRIATED ENDING FUND BALANCE – ALL FUNDS

Under State of Oregon Local Budget Law, governments are required to present budgets showing all expenditures authorized to be spent (appropriated) along with any amounts estimated to be reserved for emergency or unforeseen appropriations needs during the year (contingency). Expenditure appropriations plus contingency are the requirements for the new fiscal year. Governments may also estimate an amount to be formally reserved for use in future years, which is scheduled as unappropriated ending fund balance. Unappropriated Ending Fund Balance may not be spent without a budget adjustment authorized by the governing body.

Oregon State Law defines the expenditure categories to be presented in a government's budget: Personnel services (salaries, wages, overtime and all payroll expenses), materials and services (supplies, operational materials, small equipment and fixtures, contracted services, utilities and repairs), capital outlay (those purchases or projects that will become an asset to be used in future years of operations of the government) and debt service (including lease payments). Other requirements include transfers, contingency, while unappropriated ending fund balance (UEFB) is a separate category.

Total budget requirements by budget category and unappropriated ending fund balance for the all funds of the Agency for FY 2025-26 are shown below, without transfers:



Contingency is presented in the graph above at 16.0% of the total. This is calculated as a percent of the total amounts scheduled in the FY26 budget. The minimum level of contingency is set by policy of a 3 months typical operating expenditures for the General Fund and $1.0 million for the Capital Projects Fund.

SIGNIFICANT EXPENDITURE APPROPRIATION CHANGES

Personnel Services

As a labor-intensive organization, the personnel services budget category continues to be the largest single expenditure category. All of the Agency's personnel are accounted for in the General Fund.

Compared to the prior year's initial budget, total personnel services will increase by $1,837,033 (10.5%). This increase is driven by a pending agreement with represented employees, about two-thirds of WCCCA staff. The previous labor agreement was signed in December of 2021 and featured modest cost of living adjustments. Comparable labor costs in other agencies increased significantly during the time of the WCCCA contract. As a result, when an agreement is reached with the represented employees, the Agency expects a significant labor cost increase. This is reflected in the FY26 budget and drives most of the 10.5% increase.

Overtime in our Operations Department has been driven by short staffing, however the Agency has become much more aggressive about hiring Operations positions and overtime is eventually anticipated to decrease as more dispatchers are hired and complete the training process, which can take up to a year. The Agency tries to balance overtime budgeting with vacancy savings to remain somewhat conservative. For FY26 the Agency's overtime budget is $580500, an increase of 11.4% over FY25's budget.

Pension expense reflects the cost of Public Employees Retirement System (PERS) contributions estimated to be $3,506,364 (47.6% of all benefit costs, up from 46.3% in the previous budget) and health insurances at $2,496,832 (34.9% of all benefit costs, down from 35.1% in the previous budget) for FY26. Employees pay a share of their health insurance premiums and the Agency pays for the employees' 6.0% PERS contribution.

Materials and Services

After Personnel Services, the largest consistent cost drivers for the Agency relate to technology. Some of these costs fall into the Materials and Services appropriation while other technology costs are capital outlay. Total Materials and Services (M&S) in the General Fund will increase $720,964 for FY26 compared to FY25. The largest single line item dollar increase is maintenance and repair at tower sites for $203,539 or 218.7% driven by projects at radio sites less than $30k each. Professional Services is budgeted to increase $182,910 or 20.5% largely due to the AI initiative to assist non-emergency call taking. Software maintenance agreements are up $168,917 or 15.8%. Among the largest drivers are cyber security and backhaul support contracts.

Capital Outlay

The Agency's capitalization policy requires items or projects of less than $5,000 in value and having a serviceable life of less than one year to be expensed in the year acquired (charged to Materials and Services). Capital Outlay items costing more than $5,000 include durable fixed equipment, such as vehicles and communications equipment are accounted for as fixed assets at the close of the fiscal year, becoming long term assets in the Agency's Annual Comprehensive Financial Report. The new building that houses this Agency's operations is leased from Washington County for a nominal some and improvements to the building done by the Agency can be capitalized.

The Agency has budgeted $350,000 in Capital Outlay for a telephone system upgrade. This project has been ongoing since FY25, but will complete in FY26. $125,000 is budgeted for a new skid steer and $111,000 is budgeted for a reconfiguration of the technology in meeting rooms of the new facility WCCCA is occupying. All together the FY26 Capital Outlay budget is decreasing $410,700 or 25.0% compared to FY25. The decrease is attributable to the completion of the ECS radio upgrade completed in FY25.

Interfund Transfers

The Agency has in years past, with Board approval, transferred from the General Fund to the Capital Projects Fund to maintain a sufficient reserve for capital projects. Prior to FY25 there were no interfund transfers since FY19.

The Agency maintains a long-term plan with expected projects. One project on the horizon is the replacement of the Computer Automated Dispatch (CAD) system used in operations. The project is currently expected to cost $4.8 million and is slated for FY29. Recognizing that this expense could prove impactful to member fees, the Agency has received permission to begin saving for this expense and will transfer $1.1 million from the General Fund to the Capital Projects fund in FY26.

Contingency and Unappropriated Ending Fund Balance

Reserves of the Agency are comprised of the total amount of fund balance (which can also be called Working Capital) that the Agency holds. While Beginning working capital, the estimated amount of fund balance at July 1, 2026 is scheduled as a resource in the budget, the ending fund balance (the amount anticipated at June 30, 2025) is scheduled as contingency and unappropriated ending fund balance. Total reserves for the Agency (both funds combined) for FY26 is $4,889,413 Of this amount, $4,437,176 is contingency.

Other

Grant Revenues

No Grants have been applied to support any project funding.

Debt

The Agency is a Chapter 190 organization under Oregon Revised Statutes. Under the current state statutes, bonded indebtedness and other debt is allowable, if the formation agreement authorizes debt. However, the Chapter 190 law in effect when this Agency's partnership was formed did not include the authority to issue debt. Therefore, the Agency's formation papers could not authorize it to indebt itself. The Agency has issued no debt and has no debt service requirements.

With the introduction of GASB 87, the Agency is required to account for certain lease payments and technology agreements as Debt Service. Previously, these expenses were accounted for in Materials & Services. The budget for Debt Service in FY26 is $153,495, a 7.7% increase over FY25's budgeted amount.

Budget Adoption

In compliance with the State of Oregon Local Budget Law, the FY26 proposed budgets for the Agency were presented to the Budget Committee at its February 20, 2025 meeting, where the Budget Committee deliberated and approved the budget. On June 26, 2025, the approved budget will be presented to the Board of Commissioners for its consideration and adoption. A public hearing on the approved budget will be held by the Board. The Board adopts budgets by resolution. These annual budgets are intended to serve as a financial and operational plan to achieve the Agency's goals and objectives.

INDIVIDUAL FUNDS

- General Fund
- Capital Projects Fund
- Radio Sites Map

THE GENERAL FUND

The General Fund is the Agency's sole operating fund, accounting for all revenues not restricted for other purposes, and all expenditures related to operations such as:

- personnel expenses,
- materials and services in support of operations,
- maintenance and utilities for the office building, radio towers and communications equipment,
- lease payments accounted for as debt service and
- operational capital needs

The General Fund is organized by departments correlating to the various functions provided by the Agency, as described earlier. In FY 2025-26, the Agency has maintained its budgeting units without change. In previous years the Human Resources budget was a stand-alone, but has now been combined with the Administration budget. Several years ago, Performance Management was a separate budget but has been combined into Administration for many years. In FY23, two new budgets for two joint ventures with other local emergency services jurisdictions were created, one for the Metro Area Joint CAD System ("MAJCS") and one for the Portland Dispatch Center Consortium ("PDCC").

In FY25, the Agency began allocating some positions to its Facilities budget. Previously, no payroll costs were charged to this budget. With the end of the ECS project and the new facility, the Agency feels it more appropriate to segregate and track costs this way.

The Board approved the current fund balance policy for the amount of contingency in the General Fund to be a target of three months' typical operating expenditures. This contingency is for unforeseen events of significant cost and operational emergencies. contingency is an operational reserve and is not intended as a reserve for large capital needs. In accordance with Board policy, $4,437,176 is appropriated as contingency in FY26. The estimated ending fund balance, $452,237 is scheduled as unappropriated ending fund balance.

The General Fund of governmental entities is always disclosed as a major fund for the Annual Comprehensive Financial Report (ACFR). On the following page is a chart comparing the current proposed budget, the current year's activity and associated budget along with FY24 actuals. This is followed by a breakdown of the General Fund budget for FY26 by department.

General Fund

	Actual FY24	FY25 Adopted Budget	FY25 Estimated to June 30	Proposed Budget FY26
RESOURCES				
Beginning Working Capital	9,778,146	10,519,535	11,347,062	10,386,505
Revenues				
9-1-1 Telephone Tax	5,691,157	5,450,000	5,528,384	5,475,000
Interest Income	458,770	100,000	499,700	400,000
Member & Associate User Fees	11,528,515	11,652,149	11,651,562	12,571,204
C800 Contract Revenue	1,080,162	1,109,792	1,128,495	1,259,984
EMS Dispatch Fees	458,333	700,000	700,000	691,062
Non-member Contract Revenue	117,987	118,003	156,547	223,198
Contract Svcs. & Maintenance	76,730	34,000	42,621	34,000
Tower Site Rent	167,156	105,672	93,005	109,372
Miscellaneous	158,339	143,000	129,486	202,944
Total Revenues	19,737,149	19,412,616	19,929,800	20,966,764
TOTAL RESOURCES	$29,515,295	$29,932,151	$31,276,862	$31,353,269
REQUIREMENTS				
Personnel Services	14,961,967	17,443,379	16,398,690	19,280,412
Materials & Services	2,630,859	3,975,584	3,690,594	4,696,548
Capital Outlay	419,532	1,644,100	1,246,404	1,233,400
Transfers (out)	-	1,575,000	1,575,000	1,100,000
Debt Service	155,875	142,557	155,620	153,495
Contingency	-	4,207,047	-	4,437,176
TOTAL REQUIREMENTS	18,168,233	28,987,667	23,066,308	30,901,031
Fund Balance (UEFB)	-	1,123,520	-	452,238
Fiscal Year End Fund Balance	11,347,062	-	8,210,552	-
TOTAL BUDGET	$29,515,295	$30,111,187	$31,276,860	$31,353,269

Total FY26 Budget by Department

	Personnel Services	Materials & Services	Transfers	Capital Outlay	Debt Service	Total Requirements
Departmental						
Administration & Finance	1,918,945	1,061,075	1,100,000	-	25,000	4,105,020
Operations	13,662,991	573,916		-	7,000	14,243,907
Data Services	1,284,706	615,425		566,000	-	2,466,131
MAJCS	-	608,050		-	-	608,050
PDCC	-	86,885		-	-	86,885
Radio Services	1,976,140	490,032		145,500	-	2,611,672
Facilities	437,630	1,261,165		521,900	121,495	2,342,190
Total Operational Expenditures	$19,280,412	$4,696,548	$1,100,000	$ 1,233,400	$ 153,495	$ 26,463,855
Non-Departmental						
Contingency						4,437,176
Unapp. Ending Fund Bal.						452,238
Total Budget						$ 31,353,269

ADMINISTRATION & FINANCE DEPARTMENT

The Administration and Finance Department handles the business of WCCCA which includes financial planning, budget creation, purchasing, receivables and payables, contract management, and payroll. We work with our boards, Technical Advisory Committee (TAC) and stakeholders to monitor agency health and risks as well as business continuity planning. We provide management of a service desk which serves internal and external customers, management of work orders, contracts and procurement and provide leadership within the Agency, among our members and in the partnerships we share with 9-1-1 Centers and public safety agencies in this region.

This department is responsible for ensuring that the Agency's goals and objectives, as defined by the Boards, are fulfilled. These objectives include capital planning, the quality assurance processes used within WCCCA, the long-term health and financial sustainability of the Agency, long range plans from which to guide the Agency through future challenges and which contemplate the impacts of annual WCCCA fees on our members.

The WCCCA administration is responsible for setting the tone for a culture that is built on the foundation of shared respect, understanding, trust and commitment to "excellence in emergency communications." Our culture is founded on the "Just Culture" model; non-punitive in nature, focusing on quality improvement, which fosters an environment where people can feel safe offering input, reporting operational difficulties, and expressing ideas and opinions, which drives training and system changes. We understand that errors can occur and we take the opportunity to learn from them in an honest, open-minded, respectful and fair environment which results in Agency accountability to our members and our public.

This department is staffed with an administrative coordinator, an accounting specialist, a chief financial officer, a receptionist, part-time data analyst, a performance supervisor, an assistant director and the executive director of the Agency. The addition in FY23 of the HR budget to Administration brings with it the human resources manager, a .5 TE HR assistant and a part-time investigator for a total, 9.1 FTE. The FY25 budget for Administration is increasing 71.2% in FY25 due to the transfers taking place out of this department and into the Capital Projects Fund. Without the transfers, the budget increases 9.8% mostly due to the addition of the HR assistant position and legal expense.

Administration will maintain the Agency's health, accountability and sustainability through:

- Accurate and timely financial reporting (*Agency Goal: Fiscal Responsibility*)
- Developing key data and trending reports (*Agency Goal: Fiscal Responsibility*)
- Creation of an updated strategic plan (*Agency Goal: Fiscal Responsibility*)
- Preparation of an annual budget document that complies with Oregon Budget Law and the Agency's internal policies (*Agency Goal: Fiscal Responsibility*)

- Preparation of the Agency's Annual Comprehensive Financial Report (ACFR) in compliance with GASB and GAAP requirements (*Agency Goal: Fiscal Responsibility*)
- Support technology initiatives and projects *(Agency Goals: Technical Services, Data Services)*
- Retaining dispatchers (*Agency Goal: Call Taking, Dispatching*)
- Maintaining an open recruitment (*Agency Goal: Call Taking, Dispatching*)
- Manage employee retention successfully (*Agency Goal: Call Taking, Dispatching*)
- Maintain staffing levels in Operations (*Agency Goal: Call Taking, Dispatching*)
- Establish new recruitment avenues (*Agency Goal: Call Taking, Dispatching*)
- Finalize a labor contract (*Agency Goal: Call Taking, Dispatching*).

Administration Benchmarks

Current Goal	Criteria	FY25 Achieved	FY24 Achieved	FY23 Achieved	FY22 Achieved	FY21 Achieved
Financial reporting	10 months of financial statements presented to the CEO Board	✓	✓	✓	✓	✓
Data reporting	12 months of operations data reports issued	✓	✓	✓	✓	✓
Strategic Plan	Develop a new strategic plan	✗	✗	✗	new	N/A
Annual budget preperation	GFOA Certificate of Achievement obtained for previous budget	✓	✓	✓	✓	✓
ACFR preparation	GFOA Certificate of Achievement obtained for previous FY	✓	✓	✓	✓	✓
Technology, project support	Participation in all Technical Advisory Committee meetings	✓	✓	✓	✓	✓
Dispatcher retention	Maintain new hire retention to at least 75%	✓	✗	✓	✓	✓
Hiring cycle	Maintain 90 day cycle open recruitment for dispatchers	✓	✓	✓	new	N/A
Staffing	Fill all vacant dispatching positions	✗	✗	✗	✗	✗
Staffing	Achieve and maintaine 55.0 FTE in Dispatch Operations	new				
Use NeoGov	All recruitments advertised and managed through NeoGov	✓	✓	✓	✓	new
Recruitment	Establish at least one new viable and repeatable avenue of	new				
Labor negotiations	Successful labor agreement achieved	✗	new	N/A	✓	new

ADMINISTRATION

Object	Account Name	FY21 Actuals	FY22 Actuals	FY23 Actuals	FY24 Actuals	FY25 Budget	FY26 Budget
Personnel Services							
5001	ADMIN-SALARIES & WAGES	711,357	792,589	980,832	993,458	1,111,061	1,195,068
5015	VACATION PAYOUT	45,199	4,022		7,647		
5120	OVERTIME PAY	1,038	-	51	4,802	2,000	3,500
5130	CELL PHONE ALLOWANCE	-	2,921	875	1,458	8,000	6,500
5121	COMP TIME	8,724	-		3,400	3,600	3,400
5201	PERS CONTRIBUTION	207,037	210,719	277,850	288,438	319,404	362,540
5203	FICA/MEDICARE	52,040	61,893	71,306	74,437	85,474	93,052
5204	OREGON PAID LEAVE TAX	-	-	2,094	3,623	4,499	4,834
5206	WORKERS COMP	1,605	3,487	2,145	559	4,499	3,625
5207	TRIMET TAX	3,880	5,462	6,950	7,079	7,873	9,668
5210	HEALTH INSURANCES	101,843	110,136	163,138	143,256	188,943	193,355
5230	DEFERRED COMPENSATION MATCH	6,983	8,771	11,529	11,127	14,621	15,710
5240	LIFE/DISABILITY/VEBA	5,536	6,516	7,347	7,205	8,997	8,943
5250	UNEMPLOYMENT INSURANCE	19,015	-		-	10,000	10,000
5295	VEHICLE ALLOWANCE	6,400	8,400	8,400	8,400	8,750	8,750
Total Personnel Services		**1,170,657**	**1,214,916**	**1,532,517**	**1,554,888**	**1,777,720**	**1,918,945**
Materials and Services							
5300	OFFICE SUPPLIES	7,273	4,839	6,981	7,340	10,200	11,000
5303	UNIFORMS	174	3,599	(509)	3,450	4,000	4,000
5310	BACKGROUND INVESTIGATIONS	-	-				
5313	EMPLOYMENT TESTING	-	-	6,807	12,246	12,000	21,500
5323	FOOD/REFRESHMENTS	387	82	779	989	2,500	3,000
5330	NONCAPITAL FURNITURE & EQUIP	-	2,792	-	-	3,500	3,000
5367	LEASED/RENTED EQUIPMENT	8,544	6	7	10,041		
5368	MAINTENANCE AGREEMENTS	8,777	6,965	-	-	-	
5400	INSURANCE	132,709	5,572	12,929	13,728	10,500	22,000
5410	LEGAL SERVICES	115,690	147,832	173,418	194,796	235,000	225,000
5412	AUDIT FEES	15,210	55,626	14,885	64,565	200,000	200,000
5413	CONTRACTED SERVICES	-	54,366	18,852	35,960	60,000	50,000
5414	PROFESSIONAL SVC CONTRACTS	100,839	81,598	76,199	142,938	379,220	411,400
5430	TELEPHONE	6,090	6,032	11,833	5,480	15,000	15,000
5431	ADMIN. TELEPHONE	2,800	2,800	3,400	-		
5461	TRAINING	2,402	3,562	4,845	8,794	10,615	12,595
5462	TRAVEL EXPENSE	(394)	6,759	8,844	10,696	27,330	28,030
5472	EMPLOYEE RECOGNITION/AWARDS	12,314	7,587	7,168	2,099	13,500	17,000
5481	COMMUNITY EDUCATION	125	89	1,060	-	3,000	3,000
5500	SUBSCRIPTIONS	3,506	2,424	2,665	2,029	2,050	2,050
5505	MEMBERSHIP DUES	3,575	2,570	5,610	5,434	9,373	9,000
5510	SHIPPING & POSTAGE	2,582	1,449	2,047	205	3,000	3,000
5515	FEES & SVC CHARGES	8,758	7,749	4,324	0	8,000	8,000
5569	BAD DEBT EXPENSE	-	-	-	-	1,000	1,000
5570	BUSINESS EXPENSE	5,000	5,135	5,778	5,000	10,000	10,000
5572	ADVERTISING/PUBLIC NOTICES	2,934	2,382	1,081	2,589	1,500	1,500
Total Materials and Services		**439,295**	**411,815**	**369,003**	**528,378**	**1,021,288**	**1,061,075**
Other							
5800	TRANSFERS OUT TO OTHER FUNDS	-	-	-	-	1,575,000	1,100,000
5850	DEBT SERVICE	-	-	8,705	22,758	16,500	25,000
Total Other		**-**	**-**	**8,705**	**22,758**	**1,591,500**	**1,125,000**
Total Administration		**1,609,952**	**1,626,731**	**1,910,225**	**2,106,025**	**4,390,508**	**4,105,020**

OPERATIONS DEPARTMENT

The primary function of the Operations Department is to provide 24 hours per day, 7 days per week, 9-1-1, non-emergency call answering and radio dispatching services for 18 of the Agency's Member governments, which include both Police and Fire services.

The Operations Department is authorized for 67.0 FTE Dispatchers and Call Takers, 7.0 FTE Operations Supervisors, and an Operations Manager. Operations also oversees an Administrative Supervisor, two half-time Audio Reproduction Specialist, a Training Coordinator and a Training Specialist. Dispatchers handle over 600,000 phone calls (emergency and non-emergency) and over 450,000 radio dispatch requests each year, and are the Agency's front-line service providers for community members, police officers, firefighters and emergency medical responders alike. They continually strive to provide timely, efficient and compassionate communications services to all.

Staffing in Operations not only drives the Operations Department budget, it is also the prime expense in the General Fund. The absence of appropriate staffing drives overtime in the department and would ultimately restrains Operations from reaching the stated goals below.

The FY26 budget is very similar from the previous year. Aside from previously discussed increases in salaries and benefits, notable increases are a budget for the Nurse Navigator program, which budgets professional services to triage some calls to reduce the burden on other first responders and an increase in software maintenance costs related to system-critical software.

Appropriate staffing for Operations is key to maintain the Agency's health, accountability and sustainability through

- Answering 9-1-1 90% of wireless, landline and text calls in 15 seconds or less *(Agency Goals: Call-Taking/Dispatching)*
- Maintain, analyze and act upon community member and user feedback *(Agency Goals: Call-Taking/Dispatching)*
- Establish and maintain a social media presence *(Agency Goals: Call-Taking/Dispatching)*
- Maintain state certification requirements for all staff *(Agency Goals: Call-Taking/Dispatching)*
- Answer to dispatch 90% of police priority one calls in 105 seconds or less (*Agency Goals: Call-Taking/Dispatching)*

➢ Acknowledgement of all public records requests (*Agency Goals: Call-Taking/Dispatching, Data Services)*

Operations Benchmarks

Current Goal	Criteria	FY25 Achieved	FY24 Achieved	FY23 Achieved	FY22 Achieved	FY21 Achieved
Answering calls	Answering 90% of calls in 15 seconds or less	✗	✓	✓	✓	✓
Public feedback tool	Maintain and respond to the citizen survey program	✗	✗	✓	✓	new
Public outreach	Establish & maintain a social media presence	✓	new			
Staff certification	All staff meet and maintain state certification requirements	✓	✓	✓	✓	✓
Priority one police calls	Dispatch 90% of calls within 105 seconds	✗	✗	✗	✗	✓
Public records request	Acknowledgement receipt of all public records requests within 5 days	✓	✓	✓	✓	✓

✓ Goal achieved
✗ Goal not met

OPERATIONS

Object	Account Name	FY21 Actuals	FY22 Actuals	FY23 Actuals	FY24 Actuals	FY25 Budget	FY26 Budget
Personnel Services							
5001	ADMIN-SALARIES & WAGES	895,869	973,624	1,036,850	1,110,562	1,324,334	1,545,832
5002	UNION-SALARIES & WAGES	4,394,500	4,896,924	4,712,707	4,733,160	5,839,953	6,241,692
5015	VACATION PAYOUT	107,789	100,100	92,998	121,046		37,994
5120	OVERTIME PAY	669,192	655,397	736,986	889,552	450,000	475,000
5121	COMP TIME	70,898	81,384	68,256	49,652	100,000	100,000
5130	CELL PHONE ALLOWANCE	-	-		5,400	6,000	6,000
5201	PERS CONTRIBUTION	1,568,632	1,767,899	1,787,648	1,949,383	2,192,562	2,496,736
5203	FICA/MEDICARE	458,071	499,047	497,462	517,113	579,022	630,489
5204	OREGON PAID LEAVE TAX	-	-	13,754	26,964	30,881	33,626
5206	WORKERS COMP	15,298	24,612	19,909	10,464	30,881	25,220
5207	TRIMET TAX	36,054	40,747	40,815	43,199	46,322	67,252
5210	HEALTH INSURANCES	1,367,239	1,470,225	1,350,293	1,360,302	1,737,065	1,849,434
5230	DEFERRED COMP MATCH	51,709	51,416	55,767	55,925	72,571	75,659
5240	LIFE/DISABILITY/VEBA	51,584	55,784	57,441	55,921	72,571	75,659
5295	VEHICLE ALLOWANCE	1,400	2,400	2,400	2,400	2,400	2,400
Total Personnel Services		**9,688,235**	**10,619,559**	**10,473,286**	**10,931,042**	**12,484,560**	**13,662,991**
Materials and Services							
5300	OFFICE SUPPLIES	9,997	10,580	10,527	10,636	15,600	15,000
5302	TRAINING SUPPLIES	154	1,354	545	1,851	2,000	2,500
5303	UNIFORMS	14,716	26,949	22,095	23,617	27,600	28,500
5315	TUITION REIMBURSEMENT	1,330	-	-	-		
5323	FOOD/REFRESHMENTS	1,524	631	2,289	3,537	2,100	4,000
5330	NONCAPFURNITURE & EQUIP	5,476	8,966	528	-	15,450	16,435
5332	OFFSITE STORAGE	3,420	7,156	380	-		
5340	SOFTWARE UPGRADES	15,910	9,798	10,954	20,647	30,100	
5350	FUEL	168	-	261	974	-	8,500
5364	M & R COMMUNICATIONS	4,592	6,416	1,810	-	8,500	
5367	LEASED/RENTED EQUIPMENT	-	-	-	-		
5368	MAINTENANCE AGREEMENTS	9,006	11,157	8,811	12,287	16,825	49,545
5413	CONTRACTED SERVICES	-	-	-	12,632	-	271,000
5414	PROF SVC CONTRACTS	16,918	32,790	19,820	124,592	180,500	130,756
5430	TELEPHONE	76,872	94,891	172,457	-	96,680	
5431	ADMIN. TELEPHONE	4,800	5,100	4,800	13,628	22,940	23,860
5461	TRAINING	7,125	6,677	11,304	9,087	13,820	13,820
5462	TRAVEL EXPENSE	2,350	3,233	10,494	3,377	800	4,000
5472	EMPLOYEE RECOG/AWARDS	2,232	666	216	620	500	1,500
5481	COMMUNITY EDUCATION	-	-	308	2,324	2,000	2,500
5500	SUBSCRIPTIONS	1,588	1,588	1,440	-	1,768	2,000
5505	MEMBERSHIP DUES	-	150	-			
5571	RETREAT EXPENSE	-	-	-			
Total Materials and Services		**178,178**	**228,102**	**279,039**	**239,811**	**437,183**	**573,916**
Other							
5850	DEBT SERVICE	-	-	-	363	6,732	7,000
Total Other		**-**	**-**	**-**	**363**	**6,732**	**7,000**
Total Operations		**9,866,413**	**10,847,661**	**10,752,325**	**11,171,216**	**12,928,475**	**14,243,907**

INFORMATION TECHNOLOGY DEPARTMENT

Information Technology is critical to the successful business and operations within WCCCA. This specialized team provides a wide variety of technological needs for the Agency and for our members and partners. This division is staffed by an Information Technology Supervisor, two Database Administrators, a GIS/Mapping Analyst, three Information Technology technicians, and a shared Technical Services Manager. (6.4 FTE). There are three primary functional disciplines;

Information Technology Supervisor - One full time position that plans, organizes, directs and supervises the Information Technology personnel, equipment and processes that are within the Information Technology Division which includes but is not limited to LAN/WAN/MAN networks, Computer Aided Dispatch system, paging systems, data and telemetry infrastructure, IP telephony systems, user/customer technical support and training; plan for and apply technical solutions to accomplish WCCCA's business needs; to advise and assist the Technical Services Manager; and to perform a variety of administrative, financial, managerial and technical tasks as may be assigned.

Geographical Information Services (GIS) – One full time staff member that possesses and broad understanding of GIS principles and supports the agency's GIS needs with a specific focus on Public Safety dispatch operations. This work involves manipulating large and complex datasets and ensuring data quality in regard to accuracy, currency and completeness. This position coordinates multiple GIS projects and is responsible to guide or train others in the development, management and operation of GIS.

Database Administrator (DBA) – Two full time staff members that are responsible for overseeing and managing the implementation of the agencies databases, and Computer Aided Dispatch (CAD) systems. An individual in this role shall provide expert level design, installation, maintenance, and administration of the agencies databases and application systems. These positions also provide direct leadership, administration and support of the agencies CAD system.

Systems Administrator – One full time position responsible for leading the implementation and support of WCCCA Information Technology computer and server systems. An individual in this role shall oversee the installation, configuration, maintenance, diagnosis, repair, or replacement of multi-platform computer, security, and control systems. Provide advanced Computer Aided Dispatch (CAD) support and maintenance, monitor the overall performance and health of the Agencies servers, computer systems and related peripherals. Lead the installation and configuration of CAD and other applications and operating systems as required.

Network Administrator – One full time position responsible for overseeing and managing the implementation and support of WCCCA Information Technology network equipment and services. This position shall provide expert level installation, configuration, maintenance, diagnosis, repair or replacement of multi-platform computer, networking, security, and control systems. Lead the provision of Computer Aided Dispatch (CAD) support and maintenance, monitor the overall performance and health of the Agencies network infrastructure, servers, computer systems, and related peripherals. Ensure the successful installation and configuration of CAD, applications, and operating systems.

The Information Technology team work to provide WCCCA and its members the core services, as requested/directed by WCCCA management and members/users. The Information Technology team develop and maintain databases, develop and support the tools and systems that support staff engaged in the production of periodic reports and Key Performance Indicators (KPI's) on critical metrics for analysis and reporting to internal and external stake holders.

The Information Technology team develops and supports two primary web presences. One website that is public facing and provides information and services for the general public as well as to the WCCCA user community. The second website is to provide WCCCA staff access to internal systems, processes, and information specific to the sharing of information and to meet the operational needs of the overall organization.

After salaries and wages, technology is the largest cost driver for the Agency, and most of this cost is captured in the Information Technology budget. In addition to providing sufficient labor to meet Agency technology demands, this budget includes critical materials and services that enable the Agency to meet its Information Technology goals. This budget includes crucial CAD technology costs, software and hardware updates as well as one-time computer equipment capital outlay costs related to the transition to the new facility.

The FY26 budget is largely consistent with the previous year's budget, with notable increases for the additional position, as previously discussed, in the budget. Additional cost increases for Microsoft 365 licenses are also reflective of M&S cost increases.

Information Technology will maintain the Agency's health, accountability and sustainability through

- Providing and maintaining a robust and resilient CAD system in support of dispatch services and our public safety partners/users *(Agency Goal: Information Technology)*

- Manage and support of WCCCA Information Technology network equipment and services, including the installation, configuration, maintenance, diagnosis, repair or replacement of multi-platform computer, networking, security, and control systems. Insuring the overall performance and health of the Agencies network infrastructure, servers, computer systems, and related peripherals. *(Agency Goal: Information Technology)*

- Database management of WCCCA information, improving and expanding internal knowledge and support. *(Agency Goal: Information Technology)*

- Update and expand Geographical Information System (GIS), Master Street Address Guide (MSAG), and aerial pictography databases for efficient operation of the dispatch center and assurances of quick responses for first responders and the community members we support *(Agency Goal: Information Technology)*

- Development of the internal and external website *(Agency Goal: Information Technology)*

- Supporting, updating, and managing the Agency's public facing and WCCCA/staff facing web sites. *(Agency Goal: Information Technology)*

Information Technology Benchmarks

Current Goal	Criteria	FY25 Achieved	FY24 Achieved	FY23 Achieved	FY22 Achieved	FY21 Achieved
Internal CAD support	95% response for service requests within 1 business day	✓	✓	✓	✓	✓
Regional CAD Support	95% response for service requests within 1 business day	✓	✓	✓	✓	✓
Database Management	Establish and expand internal database support knowledge	✓	new			
GIS data bases	4 quarterly updates published	✓	✓	✓	✓	new
Web site	Enhance website to include micromain links, ultimately for work order	new				
Web sties	Both public and internal website upgrades completed	✓	N/A	✓	✗	new

✓ Goal achieved
✗ Goal not met

INFORMATION TECHNOLOGY

Object	Account Name	FY21 Actuals	FY22 Actuals	FY23 Actuals	FY24 Actuals	FY25 Budget	FY26 Budget
Personnel Services							
5001	ADMIN-SALARIES & WAGES	296,282	387,202	412,877	473,868	581,571	767,854
5015	VACATION PAYOUT	2,305	13,875	3,027	36,543	31,000	-
5120	OVERTIME PAY	8,846	11,473	21,080	22,760	24,000	24,000
5121	COMP TIME	-	-	-	-	2,500	2,500
5130	CELL PHONE ALLOWANCE	-	-	-	2,040	3,000	3,600
5201	PERS CONTRIBUTION	75,823	103,794	119,946	141,945	179,780	215,448
5203	FICA/MEDICARE	22,861	29,242	32,478	38,814	48,797	60,645
5204	OREGON PAID LEAVE TAX	-	-	936	1,976	2,568	3,192
5206	WORKERS COMP	1,101	1,923	1,466	743	2,568	3,192
5207	TRIMET TAX	1,626	2,268	2,656	3,353	3,852	5,586
5210	HEALTH INSURANCES	77,093	100,033	97,991	100,873	154,097	183,529
5230	DEFERRED COMPENSATION MATCH	2,117	2,135	2,476	3,371	6,421	7,980
5240	LIFE/DISABILITY/VEBA	2,333	3,199	3,245	3,359	5,137	7,182
Total Personnel Services		**490,387**	**655,144**	**698,178**	**829,646**	**1,045,292**	**1,284,706**
Materials and Services							
5300	OFFICE SUPPLIES	1,271	1,457	1,167	6,158	-	
5303	UNIFORMS	172	2,000	137	-	2,875	3,200
5323	FOOD/REFRESHMENTS	-	24	1,689	1,772	100	150
5330	NONCAPITAL FURNITURE & EQUIP	-	569	220	9	5,000	5,000
5335	COMPUTER HARDWARE & SUPPLIES	30,268	46,479	5,389	3,180	19,500	18,900
5336	MAJCS CAD Technology	209,563	225,382	52,769	13,575	-	-
5340	SOFTWARE UPGRADES	3,411	9,485	26,872	-	-	-
5367	LEASED/RENTED EQUIPMENT	17,430	-	-	52,687	-	-
5368	MAINTENANCE AGREEMENTS	245,353	124,714	143,581	-	310,837	289,881
5413	CONTRACTED SERVICES	-	-	-	114,980	-	126,415
5414	PROFESSIONAL SVC CONTRACTS	190,926	173,058	112,225	111,985	148,000	3,000
5431	ADMIN. TELEPHONE	966	977	1,000	5,925	3,000	-
5461	TRAINING	1,503	1,740	2,040	-	5,700	9,300
5462	TRAVEL EXPENSE	-	(441)	141	-	13,150	9,500
5472	EMPLOYEE RECOGNITION/AWARDS	-	-	-	416	300	400
5500	SUBSCRIPTIONS	882	6,535	841	29	106,700	149,559
5505	MEMBERSHIP DUES	-	149	50	12,127	120	120
5515	FEES & SVC CHARGES	-	-	-	-	-	-
Total Materials and Services		**701,745**	**592,128**	**348,121**	**322,843**	**615,282**	**615,425**
Capital Outlay							
5660	COMPUTER EQUIPMENT	1,107,389	305,024	118,710	67,186	530,000	566,000
Total Capital Outlay		**1,107,389**	**305,024**	**118,710**	**67,186**	**530,000**	**566,000**
Total Information Technology		**2,299,521**	**1,552,296**	**1,165,009**	**1,219,674**	**2,190,574**	**2,466,131**

PDCC

The Portland Dispatch Center Consortium ("PDCC") is a consortium of Dispatch Centers in the Portland Metro Urban Area Securities Initiative (UASI) footprint. The members of the consortium are: WCCCA, Bureau of Emergency Communications (Portland 9-1-1), Port of Portland, Clark Regional Emergency Services Area (CRESA), Clackamas County Communications (CCOM), Lake Oswego Communications (LOCOM), and Columbia 911 Communications District (C911CD).

PDCC was founded to provide a vehicle for communications centers to apply for grants and funding through the UASI grant program. The grants are physically applied for and managed through Clackamas County. WCCCA is the fiscal agent for PDCC, however this budget represents only WCCCA's PDCC-related costs, not the total cost of the consortium.

PDCC has one half-time project manager that manages all projects which arise from the grant programs. This position is employed by CCOM, though all consortium members split the cost of the position through a cost sharing model. Beginning in FY26, WCCCA will host a Database Administrator for which PDCC will share the costs with MAJCS.

The amounts budgeted for the PDCC are generally technology related or technology driven expenses which reduce costs WCCCA would absorb if it were not to participate in the consortium.

For FY26, the PDCC budget is similar to the previous fiscal year with an increase for professional services. This increase is reflective of the new position mentioned above.

PDCC will maintain the Agency's health, accountability and sustainability through

- Ensuring CAD to CAD projects are operational and maintained *(Agency Goal: Data Services)*

- Ensuring fiscal responsibility for funds passing through WCCCA (*Agency Goal: Fiscal Responsibility*)

PDCC

Current Goal	Criteria	FY25 Achieved	FY24 Achieved	FY23 Achieved	FY22 Achieved	FY21 Achieved
CAD to CAD projects	All projects are operational and maintained	✓	✓	✓	new	N/A
Fiscal responsibility	All transactions are documented, properly vetted and approved.	✓	✓	✓	new	N/A

✓ Goal achieved
✗ Goal not met

PDCC

Object	Account Name	FY21 Actuals	FY22 Actuals	FY23 Actuals	FY24 Actuals	FY25 Budget	FY26 Budget
Materials and Services							
5335	COMPUTER HARDWARE & SUPPLIES	-	-	-	169	2,595	3,435
5340	SOFTWARE UPGRADES	-	-	-	-	13,842	
5368	MAINTENANCE AGREEMENTS	-	-	18,660	20,888	26,296	28,771
5410	LEGAL SERVICES	-	-	-	670	494	494
5414	PROFESSIONAL SVC CONTRACTS	-	-	12,726	15,979	24,413	45,795
5430	TELEPHONE	-	-	624	5,624	820	8,150
5572	ADVERTISING/PUBLIC NOTICES	-	-	-	-	-	240
Total Materials and Services		**-**	**-**	**32,010**	**43,330**	**68,460**	**86,885**
Total PDCC		**-**	**-**	**32,010**	**43,330**	**68,460**	**86,885**

MAJCS

The Metro Area Joint CAD (Computer Aided Dispatch) System ("MAJCS") is a consortium that was established by IGA in 2014 to establish a regional CAD system. The members of the consortium are WCCCA, Clackamas County Communications (CCOM), Lake Oswego Communications (LOCOM), and Columbia County 911 Communications District (C911CD). WCCCA is the fiscal agent and contract holder for the Central Square CAD System. Each member pays fees associated with the maintenance of the system based on dispatcher seat counts, to determine their costing shares.

MAJCS has one half-time project manager that manages all projects which arise from the program. This position is employed by CCOM, though all consortium members split the cost of the position through a cost sharing model. In FY26 the consortium is adding a database administrator position, housed at WCCCA. The costs for this position will be shared amongst MAJCS members, as well as PDCC members.

The amounts budgeted for MAJCS are generally technology related or technology driven expenses which reduce costs WCCCA would absorb if it were not to participate in the consortium.

The FY26 budget established for MAJCS is very similar to the previous year's budget. It reflects an increase in professional services reflective of the new position added, which is discussed above.

MAJCS will maintain the Agency's health, accountability and sustainability through

- Ensuring the CAD remains current and accessible to MAJCS member agencies *(Agency Goal: Data Services)*
- Ensuring the Mobile Data System is available for MAJCS member agencies *(Agency Goal: Data Services)*
- Maintaining fiscal responsibility for funds passing through WCCCA (*Agency Goal: Fiscal Responsibility*)

MAJCS

Current Goal	Criteria	FY25 Achieved	FY24 Achieved	FY23 Achieved	FY22 Achieved	FY21 Achieved
CAD to CAD projects	All projects are operational and maintained	✓	✓	✓	new	N/A
Fiscal responsibility	All transactions are documented, properly vetted and approved.	✓	✓	✓	new	N/A
Mobile Data System	No downtime to Mobile Data System	✗	✗	✗	new	N/A

✓ Goal achieved
✗ Goal not met

MAJCS

Object	Account Name	FY21 Actuals	FY22 Actuals	FY23 Actuals	FY24 Actuals	FY25 Budget	FY26 Budget
Materials and Services							
5301	RADIO SUPPLIES	-	-	137	-	-	
5335	COMPUTER HARDWARE & SUPPLIES	-	-	-	-	56,170	23,500
5336	MAJCS CAT TECHNOLOGY	-	-	165,675	329,315	65,954	104,300
5340	SOFTWARE UPGRADES	-	-	268,746	-	-	
5368	MAINTENANCE AGREEMENTS	-	-	7,385	8,453	324,847	361,900
5414	PROFESSIONAL SVC CONTRACTS	-	-	26,298	36,181	86,720	116,850
5430	TELEPHONE	-	-	1,391	11,828	1,000	1,500
Total Materials and Services		**-**	**-**	**469,495**	**385,777**	**534,691**	**608,050**
Total MAJCS		**-**	**-**	**469,495**	**385,777**	**534,691**	**608,050**

RADIO SERVICES

In the fall of 2016 the Radio Services team became engaged in the design and deployment of a replacement Emergency Communications System known as the WCN (WCCCA, C800, Newberg) Communications Network. This project wrapped up in 2025 and has profoundly improved the radio system in Washington County both in terms of user technology and radio infrastructure.

The Radio Services Department is responsible for designing, implementing and maintaining the Agency's communications systems infrastructure and microwave backbone, as well as communications equipment for user agencies and Agency facilities. Radio Services is also responsible for designing, implementing, and maintaining Clackamas County (C800 Group) and the City of Newberg's communications systems and related infrastructure, as well as its user radio equipment through an intergovernmental contractual arrangement. The Radio Services Division consists of 9 technicians. The Technical Services manager is split 60/40 with Information Technology, giving Radio Services a budgeted total of 9.6 FTE.

The Radio Services budget, particularly due to the positions budgeted within, is key to providing programming, preventative maintenance and repair services for all subscriber equipment. The budget provides for communications site preventative maintenance, infrastructure repair, communications design and upgrade services as well as other related services as required.

The FY26 budget is similar to the previous year's budget in total, but features far less capital outlay and more personnel costs and materials and services expense. Aside from steps and cost of living increases for FY26 budgeted personnel, there are a number of maintenance agreements which drive this budget and the materials and services costs for FY26.

Radio Services will maintain the Agency's health, accountability and sustainability through

- Maintain voice and data communication systems to achieve 99.98% or better overall reliability *(Agency Goals: Technical Services)*
- Maintaining highly reliable paging and notification systems *(Agency Goals: Technical Services)*
- Complete preventive maintenance work scheduled *(Agency Goals: Technical Services)*
- Complete all permitting requests *(Agency Goals: Technical Services)*
- Maintaining extremely reliable microwave transport systems *(Agency Goals: Technical Services)*

Radio Services Benchmarks

Current Goal	Criteria	FY25 Achieved	FY24 Achieved	FY23 Achieved	FY22 Achieved	FY21 Achieved
Paging and notification systems	Reliability of 99.98% or better	✓	✓	✓	✓	✓
Voice and data communications systems	Reliability of 99.98% or better	✓	✓	✓	✓	✓
Communications system	Complete PM work for ten users	new				
Communications system	Complete 100% of BDA/DAS permitting requests	new				
Microwave transport systems	Reliabilty of 99.999% or better	✓	✓	✓	✓	✓

✓ Goal achieved
× Goal not met

RADIO SERVICES

Object	Account Name	FY21 Actuals	FY22 Actuals	FY23 Actuals	FY24 Actuals	FY25 Budget	FY26 Budget
Personnel Services							
5001	ADMIN-SALARIES & WAGES	824,311	790,103	829,663	928,730	1,024,823	1,150,360
5015	VACATION PAYOUT	11,976	3,510	8,750	54,815	47,000	
5120	OVERTIME PAY	37,432	39,774	34,070	58,079	37,000	70,000
5130	CELL PHONE ALLOWANCE	-	-	7,760	10,157	8,000	12,000
5121	COMP TIME	10,971	6,403		5,160	5,000	3,500
5201	PERS CONTRIBUTION	228,576	237,637	239,907	283,495	302,892	352,220
5203	FICA/MEDICARE	65,197	63,363	66,334	79,772	85,259	92,690
5204	OREGON PAID LEAVE TAX	-	-	1,950	4,099	4,936	4,943
5206	WORKERS COMP	18,982	41,662	25,212	13,089	30,289	34,604
5207	TRIMET TAX	6,258	6,241	6,723	8,468	8,301	9,887
5210	HEALTH INSURANCES	167,107	164,586	170,759	183,291	200,806	221,219
5230	DEFERRED COMPENSATION MATCH	7,731	8,179	8,172	9,531	11,218	12,359
5240	LIFE/DISABILITY/VEBA	6,606	7,317	6,748	7,704	10,096	12,359
Total Personnel Services		**1,385,147**	**1,368,775**	**1,406,048**	**1,646,391**	**1,775,621**	**1,976,140**
Materials and Services							
5300	OFFICE SUPPLIES	1,586	1,059	2,670	30,966	10,000	10,500
5301	RADIO SUPPLIES	22,099	13,361	16,472	-	-	-
5303	UNIFORMS	2,942	4,400	3,658	4,229	5,550	5,550
5323	FOOD/REFRESHMENTS	105	239	1,045	2,080	800	1,000
5330	NONCAPITAL FURNITURE & EQUIP	3,744	-	4,722	29,274	6,000	6,500
5340	SOFTWARE UPGRADES	-	344	-	-	-	-
5350	FUEL	9,062	15,433	17,101	21,850	18,000	18,500
5360	RADIO INFRASTRUCTURE MATERIALS	36,770	41,340	57,877	79,645	62,000	45,000
5363	M & R VEHICLES	10,384	13,510	31,115	32,959	12,000	15,000
5368	MAINTENANCE AGREEMENTS	101,494	(2,372)		-	147,000	233,500
5414	PROFESSIONAL SVC	-	2,060	28,555	79,235	73,000	99,803
5430	TELEPHONE	1,735	3,741	7,575	14,795	4,000	4,500
5431	ADMIN. TELEPHONE	4,800	4,560	3,651	2,498	2,520	3,000
5461	TRAINING	-	200	4,885	-	10,250	3,400
5462	TRAVEL EXPENSE	-	1,509	1,633	1,322	3,800	16,700
5472	EMPLOYEE RECOGNITION/AWARDS	-	13	3,170	3,321	500	500
5500	SUBSCRIPTIONS	149	629	26	200	21,600	21,997
5505	MEMBERSHIP DUES	220	-	330	320	590	762
5510	SHIPPING & POSTAGE	643	3,219	50	-	3,000	3,500
5515	FEES & SVC CHARGES	-	-	3,941	4,320	-	-
5572	ADVERTISING/PUBLIC NOTICES	2,043	2,222			320	320
Total Materials and Services		**197,776**	**105,467**	**188,476**	**307,014**	**380,930**	**490,032**
Capital Outlay							
5610	BUILDING IMPROVEMENTS	-	-	-	10,600	382,500	5,000
5615	VEHICLES	-	38,460	73,247		44,000	-
5630	OFFICE FURNITURE AND EQUIPMENT	-	-	-		5,000	5,000
5645	SHOP EQUIPMENT	65,313	-	-		19,600	15,500
5650	COMMUNICATIONS EQUIPMENT	-	-	-	-	-	120,000
Total Capital Outlay		**65,313**	**38,460**	**73,247**	**10,600**	**451,100**	**145,500**
Total Radio Services		**1,648,236**	**1,512,702**	**1,667,771**	**1,964,005**	**2,607,651**	**2,611,672**

FACILITIES DEPARTMENT

The Facilities Department is responsible for administration, maintenance, contractor management, and repairs of WCN communication sites, WCCCA Facilities, and WCCCA vehicle fleet implementing and maintaining the Agency's communications sites infrastructure, emergency power systems, security, grounds and access. Facilities is also responsible for designing, implementing, and maintaining Clackamas County (C800 Group) and the City of Newberg's communications sites and related infrastructure and equipment through an intergovernmental contractual arrangement.

Beginning in FY25, some positions previously budgeted in the Radio Department began to be expensed in the Facilities Department. The budget reflects the cost of these positions which spend time on the existing WCCCA building, as opposed to radio facilities out in the field.

Increased personnel costs in Facilities reflects a combination of COLAs and reclasses of positions for FY26. Materials and Services as well as Capital Outlay in the FY26 budget features several one time spend projects and one-time purchases. These include, for example, roof replacement for radio sites and the purchase of a new skid steer.

Facilities will maintain the Agency's health, accountability and sustainability through

- Maintenance of all existing communications sites for operational readiness *(Agency Goals: Technical Services)*
- Maintenance of WCCCA vehicle fleet *(Agency Goals: Technical Services)*
- Establish and maintain custodial services for the new WCCCA Facilities *(Agency Goals: Technical Services)*
- Eliminate safety incidents related to custodial *(Agency Goals: Technical Services)*
- Receive minimal custodial quality of service complaints *(Agency Goals: Technical Services)*
- Performance of site inspections throughout the WCCCA network *(Agency Goals: Technical Services)*

Facilities Benchmarks

Current Goal	Criteria	FY25 Achieved	FY24 Achieved	FY23 Achieved	FY22 Achieved	FY21 Achieved
Communication sites maintenance	100% operational readiness (no site failures)	✓	✓	✓	✓	✓
Vehicle maintenace	100% operational readiness (no failures)	✓	✓	✓	✓	✓
Custodial service	In house and maintain Pinefarm facility to management standards	✓	new	N/A	N/A	N/A
Custodial service	Zero custodial related safety incidents	new				
Custodial service	Less than five quality service complaints.	new				
Site inspections	Perform 26 individual site inspections throughout the year	✓	✓	✓	✓	✓

✓ Goal achieved
✗ Goal not met

FACILITIES

Object	Account Name	FY21 Actuals	FY22 Actuals	FY23 Actuals	FY24 Actuals	FY25 Budget	FY26 Budget
Personnel Services							
5001	ADMIN-SALARIES & WAGES	-	-	-	-	216,562	263,361
5015	VACATION PAYOUT	-	-	-	-	-	
5120	OVERTIME PAY	-	-	-	-	8,000	8,000
5130	CELL PHONE ALLOWANCE	-	-	-	-	2,000	2,000
5121	COMP TIME	-	-	-	-	1,000	500
5201	PERS CONTRIBUTION	-	-	-	-	61,442	79,420
5203	FICA/MEDICARE	-	-	-	-	17,295	20,813
5204	OREGON PAID LEAVE TAX	-	-	-	-	1,001	1,095
5206	WORKERS COMP	-	-	-	-	6,144	5,477
5207	TRIMET TAX	-	-	-	-	1,684	2,191
5210	HEALTH INSURANCES	-	-	-	-	40,734	49,295
5230	DEFERRED COMPENSATION MATCH	-	-	-	-	2,276	2,739
5240	LIFE/DISABILITY/VEBA	-	-	-	-	2,048	2,739
Total Personnel Services		**-**	**-**	**-**	**-**	**360,186**	**437,630**
Materials and Services							
5300	OFFICE SUPPLIES	15,666	2,591	4,853	11,163	3,500	4,500
5330	NONCAPITAL FURNITURE & EQUIP	70	282	2,541	44	5,000	5,000
5332	OFFSITE STORAGE	-	-	-	6,739	15,000	15,000
5350	FUEL	22,475	18,264	24,365	12,868	23,350	29,000
5361	M & R BUILDING	60,395	84,780	539,199	2,112	137,000	500
5362	M & R TOWER SITE FACILITIES	54,536	163,744	155,494	332,396	118,700	196,480
5368	MAINTENANCE AGREEMENTS	340	6,275	-	195,289	230,500	378,250
5413	CONTRACTED SERVICES	13,098	9,591	6,182	3,157	2,500	250,125
5416	BUILDING MAINTENANCE	40,176	47,552	67,383	6,426	22,000	6,000
5432	HEAT/ENERGY	1,489	5,001	8,712	-	9,600	10,080
5433	ELECTRICITY	170,671	199,973	201,985	5,773	276,000	289,800
5434	WATER/SEWER	10,220	11,478	15,313	183,895	36,600	38,430
5436	GARBAGE	2,836	2,949	5,987	40,119	38,000	38,000
5445	RENT FOR SITE LEASES	99,632	125,843		3,546	-	-
5500	SUBSCRIPTIONS	-	-	-	179	-	-
Total Materials and Services		**491,604**	**678,323**	**1,032,014**	**803,707**	**917,750**	**1,261,165**
Capital Outlay							
5610	BUILDING IMPROVEMENTS	-	-	37,631	175,217	161,000	303,700
5615	VEHICLES	-	-	-	38,799	133,000	-
5630	OFFICE FURNITURE & EQUIPMENT	-	230,330	-	4,246	10,000	10,000
5640	BUILDING EQUIPMENT	-	-	-	-	10,000	166,200
5645	SHOP EQUIPMENT	-	-	-	24,700	349,000	42,000
5650	COMMUNICATIONS EQUIPMENT	-	31,546	32,595	98,784	-	-
Total Capital Outlay		**-**	**261,876**	**70,226**	**341,746**	**663,000**	**521,900**
5850	DEBT SERVICE	-	-	104,973	132,754	119,325	121,495
Total Other		**-**	**-**	**104,973**	**132,754**	**119,325**	**121,495**
Total Facilities		**491,604**	**940,199**	**1,207,213**	**1,278,207**	**2,060,261**	**2,342,190**

GENERAL FUND CAPITAL OUTLAY

Capital Outlay expenditures can be identified in many ways. Aside from the Agency identifying projects, user groups such as the WCCCA advisory committees can make technology recommendations. The CEO Board could also direct expenditures and our members may have direct requests for the Agency which could result in new projects. Expenditures are built into the budget and follow the budget review and approval process.

For FY26 in the General Fund, $1,233,400 will be the budget for Capital Outlay. The largest single expense of this is $350,000 in Information Technology department for the upgrade of the VESTA 9-1-1 Call Taking system and related positions. This project was ongoing through much of FY25 and is expected to wrap in FY26.

A piece of equipment called a skid steer which will be critical for winter access is budgeted in Facilities for $125,000. There is also a reconfiguration of the audio visual components in the WCCCA meeting rooms in the new WCCCA facility. During the construction of the building, several cost re-engineering exercises rendered some designed meeting spaces less than fully functional. The $111,000 project for the multipurpose room will bring it up to spec.

All projects for FY26 are one-time projects or expenditures with the exception of the Admin Phone project, which is a recurring upgrade approximately every seven years. All projects relate to the functionality of operations or facilities, but no project in FY26 has associated operating costs. Future cost savings associated with all projects are indefinite or incalculable. A chart summarizing the largest projects for the upcoming budget is provided below.

GF Capital Outlay Summary

Project	FY26 Budget	Department	Description
Phone System Upgrade	$ 350,000	Information Technology	Will allow for clearing of snow in parking lot and radio sites
Skid Steer and equipment	125,000	Facilities	Will allow for clearing of snow in parking lot and radio sites
Multipurpose Reconfig	111,000	Information Technology	Reconfigure and finish meeting technologies in the Forest Room
Vesta Map Local Implementation	96,000	Information Technology	Phone system technology
Asphalt Roofing	85,000	Facilities	Install roofing for 10 buildings at radio sites
Site Repairs	62,000	Facilities	Siding and other improvements at Round Top and Ice Bridge radio sites
Electric work	50,000	Facilities	Removal of outlets and conduits for planned wall work
Freedom Service Montior	48,000	Facilities	Additional equipment for new technician position
Gate Access Project on WCCCA grounds	45,700	Facilities	Improve and comply with regulations regarding access.
UPS Battery Replacement	42,000	Radio	Back up emergency power for radio sites
Canopy	33,000	Facilities	Cover for diesel storage tank
other	185,700	various	small projects less than $30k
Total	$ 1,233,400		

CAPITAL PROJECTS FUND

The Capital Projects Fund is designated to account for large capital replacement needs, and in past years has tracked radio system equipment, major office computer equipment and the transition into and fit up of the new facility. Projects are identified based on a schedule, proposed to the CEO board and reviewed and approved by the Agency's Board of Commissioners, as appropriate.

Since the Agency does not assume debt, projects must either be funded through savings in the capital fund, use of the fund balance or through a surcharge to its members. The only other option open to the Agency for large capital spending is a bond measure done on behalf of the Agency by Washington County, such as the 2016 bond for the radio systems upgrade and new building. The funding for all projects is currently done by the Board of Commissioners on a case by case basis.

The Capital Projects Fund is reported as a major fund by the Agency as a matter of policy, for qualitative reasons. This fund's contingency of $1,000,000 is reserved for future capital needs, including a future life cycle replacement plan, and is separate from the Emergency Communications System upgrade.

The Capital Projects Fund will resume its traditional position as a savings account for upcoming scheduled projects or emergency capital needs. The next project on the horizon is a replacement of the Agency's CAD system currently scheduled for FY29 and estimated to cost $4.8 million. The Agency began saving for this project starting with a transfer from the General Fund in FY25 and has budgeted a transfer of $1,100,000 in FY26.

Aside from the transfer, no appropriations have been requested by the Agency for FY26 in the Capital Projects Fund. There is, therefore, no expected spending from this fund.

Capital Projects Fund

	Actual FY24	FY25 Adopted Budget	FY25 Estimated to June 30	Proposed Budget FY26
RESOURCES				
Beginning Working Capital	706,022	1,007,600	938,610	2,545,523
Revenues				
Interest Income	37,525	-	31,913	-
Wash. Co. Bond Distribution	2,807,447	-	-	-
Transfers In	-	1,575,000	1,575,000	1,100,000
Total Revenues	2,844,972	1,575,000	1,606,913	1,100,000
TOTAL RESOURCES	3,550,994	2,582,600	2,545,523	3,645,523
REQUIREMENTS				
Capital Outlay	2,612,384	-	-	-
Contingency	-	1,000,000	-	1,000,000
TOTAL REQUIREMENTS	2,612,384	1,000,000	-	1,000,000
Fund Balance (UEFB)	-	1,582,600	-	2,645,523
Fiscal Year End Fund Balance	938,610	-	2,545,523	-
TOTAL BUDGET	3,550,994	2,582,600	2,545,523	3,645,523

CAPITAL PROJECTS FUND REVENUE

Object	Account Name	FY21 Actuals	FY22 Actuals	FY23 Actuals	FY24 Actuals	FY25 Budget	FY26 Budget
4050	INTEREST INCOME	5,881	5,843	32,870	37,525	-	-
4200	Intergovt'l Contracts	-	-	-	-	-	-
4300	Wash. Co. 2016 Bond Revenue	6,693,335	5,946,913	2,527,761	2,807,447	-	-
4600	Transfer In	-	-	-		1,575,000	1,100,000
Total Revenue		**6,699,216**	**5,952,756**	**2,560,631**	**2,844,972**	**1,575,000**	**1,100,000**

CAPITAL PROJECTS FUND EXPENSES

Object	Account Name	FY21 Actuals	FY22 Actuals	FY23 Actuals	FY24 Actuals	FY25 Budget	FY26 Budget
Capital Outlay							
56XX	CAPITAL FURNITURE	-	9,602	12,512	-	-	-
5640	BUILDING EQUIPMENT	-	-	-	-	-	-
5700	CAPITAL OUTLAY	6,324,635	6,056,187	2,843,736	2,612,384	-	-
Total Expense		**6,324,635**	**6,065,789**	**2,856,248**	**2,612,384**	**-**	**-**

SIGNIFICANT FORECASTED CAPITAL EXPENDITURES

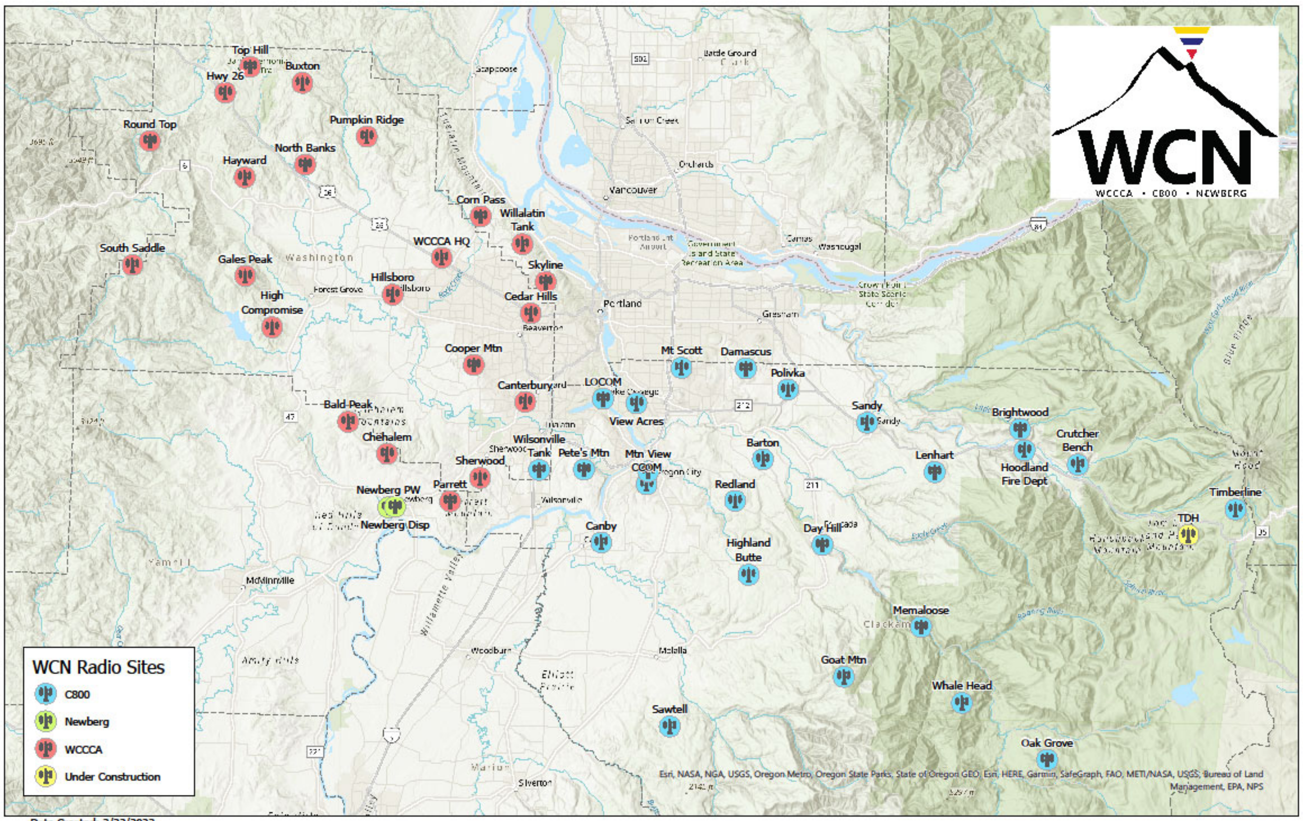
Below is a list of foreseen capital projects and the year that they are presently expected. All projects are currently under review and analysis are likely to be revised for cost and timelines. A savings plan is in place to pay for the CAD uplift when it becomes executable, however management feels that most projects are absorbable within the General Fund and annual budgeting process. Some projects have not yet been fully developed.

Capital Projects Forecast

Project	Est. Cost Inflated*	Fiscal Year Due
Expand dispatch center (3 positions)	$ 256,000	2027
MPLS Replacement	1,650,000	2028
Major CAD Uplift	4,800,000	2030
CAD System Upgrade	1,162,177	2030
UPS Battery Replacement	60,091	2031
UPS Battery Replacement	60,091	2032
Regional KMF Connectivity	36,000	2032

Radio Site Locations and Microwave Network Connections

Much of what the Agency spends for Capital Outlay has been related to its radio system. Below is a map of the emergency communication system tower layout. Existing towers and new towers are show and related site owners identified. WCCCA tower denoted in **RED**.



Date Created: 3/22/2023

APPENDIX

❖ Member Fees

❖ Glossary

Fiscal Year 2025-26 Member Fees

WASHINGTON COUNTY CONSOLIDATED COMMUNICATIONS AGENCY

FY 2025/26 WCCCA Member User Costs by Agency

Prior Year	Agency	Dispatch Services	Radio System	Subtotal Costs	Amount over Prior Year	% Increase % above capped fee*		3% Cap Adjustment	Total $ Increase over prior year	Recommended Budget	% Inc. after 3% Adj.
$ 2,776,693	Sheriff's Office	$ 2,331,148	$ 604,607	$ 2,935,755	$ 159,061	5.7%		$ 39,265	$ 198,326	$ 2,975,019.40	7.1%
1,507,970	Beaverton Police	1,379,556	194,935	1,574,491	66,521	4.4%		21,058	87,579	$ 1,595,548.96	5.8%
1,514,994	Hillsboro Police	1,473,559	210,406	1,683,965	168,971	11.2%		22,522	191,493	$ 1,706,487.02	12.6%
777,987	Tigard Police	712,827	119,436	832,263	54,276	7.0%		11,131	65,407	$ 843,394.60	8.4%
359,178	Tualatin Police	318,144	54,458	372,602	13,424	3.7%		4,983	18,408	$ 377,585.76	5.1%
246,164	Sherwood Police	224,659	40,225	264,884	18,721	7.6%		3,543	22,263	$ 268,426.84	9.0%
370,742	Forest Grove Police	328,640	42,700	371,340	597	0.2%		4,967	5,564	$ 376,306.17	1.5%
149,023	Cornelius Police	157,246	-	157,246	8,224	5.5%		2,103	10,327	$ 159,349.52	6.9%
26,909	King City Police	51,590	9,283	60,873	33,964	126.2%	*	(33,157)	807	$ 27,716.34	3.0%
16,207	North Plains Police	34,512	-	34,512	18,306	113.0%	*	(17,820)	486	$ 16,692.85	3.0%
12,813	City of Durham	12,034	-	12,034	(779)	-6.1%	*	350	(429)	$ 13,197.59	3.0%
9,352	Banks Police	12,204	-	12,204	2,852	30.5%	*	(2,571)	281	$ 9,632.42	3.0%
4,615	Gaston Police	4,899	-	4,899	284	6.1%	*	(145)	138	$ 4,753.52	3.0%
$ 7,772,647	**Total Police Costs**	$ 7,041,019	$ 1,276,048	$ 8,317,067	$ 544,420			$ 56,230	$ 600,650	**$ 8,374,110.98**	
$ 2,721,200	TVFR	$ 2,399,227	$ 492,597	$ 2,891,823	$ 170,623	6.3%		$ 38,677	$ 209,301	$ 2,930,500.41	7.7%
621,003	Hillsboro Fire	573,108	112,629	685,737	64,734	10.4%		9,172	73,906	$ 694,908.67	11.9%
236,036	Forest Grove Fire	185,811	66,835	252,646	16,610	7.0%		3,379	19,988	$ 256,025.17	8.5%
59,937	Cornelius Fire	64,246	36,512	100,757	40,821	68.1%	*	(39,022)	1,798	$ 61,734.89	3.0%
37,334	Banks Fire District #13	26,266	50,126	76,392	39,057	104.6%	*	(37,937)	1,120	$ 38,454.45	3.0%
24,744	Gaston Fire	20,091	35,893	55,984	31,240	126.3%	*	(30,498)	742	$ 25,485.86	3.0%
$ 3,700,253	**Total Fire Costs**	$ 3,268,749	$ 794,591	$ 4,063,339	$ 363,086			$ (56,230)	$ 306,855	**$ 4,007,109.45**	

* *= subject to a cap of 3% increase*

11,472,900	**Combined Police & Fire member fees, above:**			**Agency Members**	**$ 12,381,220**	
179,249	Member Dispatch	Member Radio	Total	**+Associate Members**	**189,984**	
$ 11,652,149	$ 10,309,768	$ 2,260,623	$ 12,570,391	**Total**	**$ 12,571,204**	7.89%
Prior year						

Glossary of Terms

Account

A record collecting related debits or credits of like expenditures or revenues. Example: "Office Supplies" is a record of expenditure charges or debits called an account.

Appropriation

"An authorization granted by the governing body to make expenditures and to incur obligations for specific purposes. An appropriation is limited to a single fiscal year for municipal corporations preparing annual budgets or to the budget period for municipal corporations preparing biennial budgets."[1] Appropriations limit the amount that may be legally expended and lapse at the end of the budget time frame.

Audit

An audit is an independent examination of financial information of any entity, with a view to express an opinion on the information.

Balanced Budget

A budget is considered balanced when the fund's total resources of beginning fund balance or working capital, revenues and other financing sources is equal to the total of the expenditures, other financing uses and ending fund balance, contingency or working capital.

Budget

A financial plan for operational and capital purposes embodying an estimate of expenditures for a given period (e.g., fiscal year), and the means of financing them (estimates of resources, revenues and debt).

Budget Message

An overview and discussion of the budget as presented by or at the direction of the executive officer of the agency. State of Oregon Local Budget Law (ORS 294.403 requires that the budget message shall:

(1) Explain the budget document;
(2) Contain a brief description of the proposed financial policies of the municipal corporation for the ensuing year or ensuing budget period;
(3) Describe in connection with the financial policies of the municipal corporation, the important features of the budget document;
(4) Set forth the reason for salient changes from the previous year or budget period in appropriation and revenue items; and
(5) Explain the major changes in financial policy.

Budgetary Control

The established system and efforts of management (at an administrative level) and governing bodies (at a legal level) to maintain expenditures within the limitation of authorized appropriations and available resources in accordance with an adopted budget.

CAD

Computer Aided Dispatch - The computer system used by dispatchers to enter calls for service and dispatch to field units. CAD is also used to track officer activity, such as traffic stops.

CAD Incident

Every call for service or officer activity entered into the CAD system is a separate incident and is assigned an incident number.

Call for Service

An incident which is reported to, or called in to, the dispatch center and is then sent to the appropriate user agency for action.

Capital Expenditures

Expenditures for items considered to have a life of more than one year, an original cost in excess of $5,000, which are of a durable nature and used in the operations of the entity (e.g., buildings, land, equipment, furnishings, vehicles, communications equipment, and radio infrastructure).

Capital Projects Fund

A fund used to account for resources, such as a property tax levy, to be used for major capital purchase or construction.

Beginning Working Capital /Beginning Fund Balance

The excess of a government's current assets over its current liabilities at the start of a new fiscal year.

CEO Board

For Washington County Consolidated Communications Agency: the Chief Executive Officers Board with specific delegated authority of the Board.

Contract Users

As used in this document: entities using the Washington County Consolidated Communications Agency radio infrastructure system through a negotiated contract.

Debt

An obligation resulting from the borrowing of money or from the purchase of goods and services on credit. WCCCA does not incur debt due to its formation under a former version of ORS Chapter 190.

Ending Fund Balance

The excess of a government's current assets over its current liabilities at the end of a fiscal year.

Expenditures

The incurrence of an outflow of financial resources for goods, services or other (interest; penalties) by a government. "Expenditure" correlates with "expenses" of private enterprise but can be measured differently.

Fiscal Year

A twelve-month period of time in which revenues and expenditures are allocated and reported for budget and financial reporting purposes.

FTE

Full Time Equivalent – the number of positions calculated on the basis that one FTE equates to a 40-hour work week for twelve months. For example, two part-time positions working 20 hours per week for twelve months equals one FTE.

Fund

A distinct financial accounting entity with a self-balancing set of accounts for resources set aside for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations. A fund's accounts include revenues, expenditures and "equity" accounts, the latter of which is referred to as "fund balance".

Fund Balance

The amount of total assets in excess of total liabilities in a governmental financial entity.

General Fund

The general operating fund which is used to account for all transactions of a government not accounted for in another fund.

Governmental Funds

"The funds through which most governmental functions are typically financed,"[2] including the General Fund, Special Revenue Funds, Debt Service Funds, Capital Project Funds and Permanent Funds. The Agency has only two funds, both of which are Governmental Funds.

IGA

Intergovernmental Agreement –a written contract among governmental entities.

Interfund Transfers

Transfers of resources between funds.

Levy

(Verb) To impose taxes, special assessments, or service charges for the support of governmental activities.

(Noun) An amount of taxes imposed by a governmental unit.

Line Item:

An account used for budget and accounting purposes.

Long Term Capital Plan:

An operational and financial plan that looks at the future capital needs of the Agency, typically 3-5 years in the future.

Major Fund

Governmental fund or enterprise fund reported as a separate column in the basic fund financial statements and subject to a separate opinion in the independent auditor's report.

M&R:

Maintenance and Repair.

Materials and Services

A category of budgeted expenditures comprised of general expenses in support of operations, such as supplies, utilities, travel and training, contractual services, maintenance, etc.

Modified Accrual Basis

"The basis of accounting used in conjunction with the current financial resources measurement focus that modifies the accrual basis of accounting in two important ways: 1) revenues are not recognized until they are measureable and available and 2) expenditures are recognized in the period in which governments in general normally liquidate the related liability rather than when that liability is first incurred (if earlier)."[2]

OPSRP

Oregon Public Service Retirement Plan. A State of Oregon defined contribution/defined benefit pension plan to which members make contributions; employers may or may not also make contributions. OPSRP members are employees hired by a public employer participating in the OSPRP Pension Plan into a qualifying position on or after August 29, 2003.

ORS:

Oregon Revised Statutes adopted by the State of Oregon Legislature.

ORS Chapter 190

An Oregon Revised Statute which states that a unit of local government may enter into a written agreement with any other unit or units of local government for the performance of any or all functions and activities that a party to the agreement, its officers or agencies, have authority to perform. The agreement may provide for the performance of a function or activity. The resulting “Chapter 190” organization is a governmental entity under law.

PERS

The Public Employees Retirement System. A State of Oregon defined benefit pension plan to which both employee and employer have defined contribution rates.

Personnel Services

A category of budgeted expenditures comprised of salaries, wages, payroll expenses and benefits for all budgeted staff positions.

PSAP

Public Safety Answering Point – an industry term for an emergency (or 9-1-1) communications center.

Radio Infrastructure

The facilities and networks employed to transmit and receive information by electronic, microwave and radio means. This includes, but is not limited to, point-to-point microwave radio, data base stations, voice radio repeaters, and metallic cables.

Requirements

The set of appropriation categories that comprise the budget and define the level of funding required to support operations.

Resources

Current revenues plus the Beginning Fund Balance of a governmental unit.

Revenue

An amount of inflow resulting from a financial transaction within a fiscal year.

Segment

An accounting group for an identified expense category within a department.

Self-Initiated Activity

Activity initiated by a field unit and reported to dispatch from a field unit and entered into CAD as an incident.

Tower Site

Land with space for one of a large variety of tower styles in our system. The towers range from Free Standing Monopoles to 3 or 4 legged self-supporting lattice and guyed lattice towers and 150- 275 feet tall. They are situated in the counties where best to send and receive radio signal in the communication system to complete the transmission of signals to serve the User’s radio. (Reference map on page 78)

Unappropriated Ending Fund Balance

An estimated amount of a fund's budgeted resources that is established to be available to the ensuing year's budget and specifically reserved as such. This amount can be transferred to expenditure appropriations only by resolution of the governing body.

Users

Refers to any of the 18 police or fire emergency response agencies that are members of the intergovernmental partnership forming the Agency, or by other contract.

WCCCA

An acronym for Washington County Consolidated Communications Agency.

WCDA

Washington County Dispatchers Association – refers to the collective bargaining unit for union representation at WCCCA, affiliated with IAFF Local 1660.

Sources cited:

1. Oregon Revised Statutes, Chapter 294.311, Salem: State of Oregon, 2013.
2. Gauthier, Stephen J., Governmental Accounting Auditing and Financial Reporting, Chicago: Government Finance Officers Association, 2012.