Washington County Consolidated Communications Agency

Approved Budget Document
Fiscal Year 2026-27

Approved June 18, 2026

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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, 2025

Executive Director

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June 22, 2026

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, the Agency) continues to evolve, and that evolution is reflected within the Fiscal Year 2026-27 (FY27) budget, beginning July 1, 2026. I am delighted to present that budget to you here. Despite the continuing change of the Agency and the environment surrounding it, WCCCA will not lose sight of its commitment to providing our community and affiliated agencies with excellent, courteous and dependable 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 for a robust and reliable emergency communications radio system.

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 2025-2026 (FY 2025-26 or FY26) to the FY27 budget.

All Funds Consolidated	FY25 Adopted Budget	FY26 Adopted Budget	FY27 Proposed Budget	% Change Proposed vs. Prior Year
Beginning Working capital	$ 11,527,135	$ 11,394,105	$ 13,963,150	22.5 %
Revenues				
Member Contract Fees	11,652,149	12,571,204	13,260,543	5.5
911 Telephone Taxes	5,450,000	5,475,000	5,475,000	0.0
Transfers (in)	1,575,000	1,100,000	1,000,000	
All other revenues	2,310,467	2,920,560	3,109,038	6.5
TOTAL RESOURCES	32,514,751	33,460,869	36,807,731	10.0 %
Expenditures/Appropriations				
Personnel Services	17,443,379	19,280,412	20,243,117	5.0
Materials & Services	3,975,584	4,696,548	4,898,323	4.3
Capital Outlay	1,644,100	1,308,400	1,298,700	-0.7
Transfers (out)	1,575,000	1,100,000	1,000,000	
Debt Service	142,557	153,495	173,438	13.0
Contingency & Reserves	5,207,047	5,437,176	5,301,012	-2.5
TOTAL REQUIREMENTS	29,987,667	31,976,031	32,914,590	2.9 %
Unappropriated Ending Fund Bal.	2,527,084	1,484,838	3,893,141	162.2
TOTAL BUDGET	$ 32,514,751	$ 33,460,869	$ 36,807,731	10.0 %

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 focuses on the General Fund which encompasses the principal operations of the Agency, but also considers future capital needs which may or may not be executed in the General Fund. 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 FY26 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.

Technical Services refers to 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 radio 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 Information Technology 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.

FY26 Departmental Goals Summary

Department	FY26 Goals set/Achieved	FY26 Pct.	FY25 Pct.	FY24 Pct.	FY23 Pct.	FY22 Pct.
Administration	9/11	82%	100%	70%	80%	80%
Operations	3/6	50%	50%	60%	80%	80%
Information Technology	5/6	83%	100%	100%	100%	100%
MAJCS	2/3	67%	67%	67%	67%	67%
PDCC	2/2	100%	100%	100%	100%	100%
Radio	4/5	80%	100%	83%	83%	83%
Facilities	5/6	83%	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 when in use 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 FY27 budget, work began in October of 2025 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 2026, 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 2026 allowing an opportunity for review and discussion. It was determined at this year's Budget Committee meeting that the budget was complete, addressing capital and operational needs of the Agency. 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 does amend the budget approved by the Budget Committee before adoption. Most typically, the Agency recalibrates projections and appropriation requests for the June board meeting to better reflect year end expectations. Normally this involves budgeted work not likely to complete in the current fiscal year, for which appropriation will be needed in the budget proposed. Significant effort is made not to change member fees previously vetted and reviewed in the budget process.

The Agency is not required to follow Oregon Budget Law, but strives to do so in accordance with Agency Members. Therefore, 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 publicly noticed for a hearing.

For FY27, the aggregate annual membership costs increased about 5.48% from the previous year's budgeted membership fees. This is driven by labor cost increases in the final year of the labor contract.

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.

Non-represented labor cost increases has been something of a conundrum for the Agency. The Agency wants to remain competitive in the labor market and compensate its non-represented employees well, however Members are particularly sensitive to Agency cost increases when non-rep increases outpace the increases of their own non-represented employees. This is particularly challenging for the Agency because Members go in diverse directions each year with their non-represented labor cost increases.

In FY17 a compromise to address this difficulty was informally agreed upon, which would have non-represented labor increases follow CPI-West inflation and compensation studies done on a regular basis to ensure the Agency remains about in the middle of the market with positions. This solution worked until pandemic inflation drove the CPI-West index above 7% at the time of budgeting. Some members felt they could not support such an increase in advance of their own budget processes. A formal agenda bill was passed for non-represented labor to track represented labor agreement increases from that point forward. Periodic compensation studies will continue to ensure non-represented positions remain within market.

A new labor agreement was reached in the fall of 2024 featuring 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.

This increased and sustained increase in the cost of labor has been recognized and noted by Members. The Agency has tried to temper rising operations costs and its impact on Member's fees by judiciously spending down accumulated General Fund fund balance.

The Agency is conscientious about increases in 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.

The Agency has two principal sources of revenue, Member Fees and 9-1-1 telephone taxes collected by carriers and remitted through the state. Because the Agency has a relatively small membership base, the gap between the relatively flat 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 FY27.

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 FY27 the tax represents about 25% of the operating revenue needed as illustrated in the shifting funding sources identified below:

General Fund Budgeted Revenue

	FY25	FY26	FY27
Member Contract Fees	60%	60%	61%
911 Telephone Taxes	28%	26%	25%
All other revenues	12%	14%	14%
Total Budgeted Revenues	$19,431,319	$20,966,764	$21,844,581

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 FY27 revenue change is largely due to the leveling out of subscriber lines, resulting in a flat budget for 9-1-1 tax receipts.

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. At the end of FY26, the Agency began implementing some AI solutions for call taking and training. This volatile tech 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 technology 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. Technical and operational representatives of the Agency much prefer minimal fees. This dilemma is complicated by the Agency's board approved costing models, because the 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 FY26 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 FY27, 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 4.0% 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 2026-27 proposed budget for the General Fund, as compared to the prior year's budget:

Personnel Services (5.0% 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 (19.5 FTE) and Agency Administration 8.75 FTE).

- Total salaries, wages and benefits will increase by $962,701 in FY27 over the final budgeted expense of FY26. This increase is driven primarily by the aforementioned labor agreement, but also includes an increase of 0.65 FTE.

  0.65 FTE is for the increase of the Agency's background investigator. In building the budget, it was discovered that in the process of executing the Agency's initiative to hire dispatchers, the background investigator was working closer to three quarters full time rather than the 0.1 FTE budgeted. When or if the Agency approaches full staffing, this position will return to less than half time status.

- The Agency budgeted a COLA of 5% for FY27 for non-represented employees. As previously noted, this increase applies to non-represented labor as well. FY27 is the last year of the current labor agreement.

- 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 FY27 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 2026.

- Overtime is a large expense for the Agency. Overtime is largely driven by Operations because of the persistent vacancies in dispatching positions. Budgeting for overtime in consideration of vacancy savings can be a delicate balance. The overtime budget for FY27 is $565,500, 2.6% less than what was budgeted for FY26. FY26 overtime actual expenditures are on track to be more than $1.3 million.

- Benefits are budgeted at an increase of 4.2% over the ending FY26 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 $201,775 in next year's budget, an increase of 4.3% over the FY26 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 legal services has increased in FY27 by $134,886 or 67.3%. Labor negotiations for a new contract will begin in the fiscal year, resulting in higher legal fees. The Agency also is a co-defendant along with Washington County concerning the dispatching of emergency services.

- Professional services are budgeted to increase $56,591 or 5.3%. This is driven by contracted costs in our Operations Department, such as the use of AI in answering non-emergency call taking.

Capital Outlay:

The budget for Capital Outlay in the General Fund has decreased for FY27 by 0.7% or $9,700. The total Capital Outlay budget for FY27 is $1,298,700. The principal projects scheduled for FY27 include phase one of the Juniper Replacement Project, replacing relays at radio sites budgeted for $450,000 and specific server upgrades for $205,000.

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 2030 for $4.8 million. In FY27 the Agency will transfer $1 million for this from its General Fund to its Capital Projects Fund for this large expense. When the expense for the project is incurred, it is hoped it will have no impact on member fees.

Debt Service:

By tradition, WCCCA does not borrow or retain debt. As an ORS 190 organization it does not have property tax levying authority. 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 FY27 the Agency has budgeted $173,438 for leased office equipment and site leases for radio towers. This in an increase of $19,943 or 13.0% over last year's budgeted lease expenses. It is reflective of one new lease but also the recognition that leases were underbudgeted in FY26.

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, and served to segregate project work from normal operations of the Agency in the General Fund.

Principal work and the final milestone payment for the project was completed in FY24. For FY27, 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 million for the expected upgrade of the CAD system, currently scheduled for 2030.

Culture and Accreditation

The Agency, as a whole, is a high-risk operation, and as such, continues its commitment to functioning with high reliability 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 6th 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. It is a pleasure to be in such a fine, new 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 the economic environment, WCCCA will remain vigilant for the financial future. That future is exciting but potentially expensive.

The FY27 budget is not structurally different from the FY26 budget. A significant decrease in capital outlay year over year, and the reduced transfer amount of the CAD savings masks significant labor cost increase. Capital needs will not decrease forever, and labor costs will be the future driver for cost increases for our Members. As mentioned previously, the Agency is attempting to hire dispatchers aggressively to improve services and minimize overtime on existing staff. Should the Agency make headway in hiring dispatchers, cost pressures will also increase for Members.

The Agency is technically a servant of its members, the cities and fire districts in Washington County and beyond. As such, it is not directly accountable to the public as most public agencies are accountable. However, the Agency keeps the public welfare foremost in ever day operations. Therefore, the Agency is by design somewhat insulated from the environmental, legislative and political factors that more directly impact its members. In times of tightening budgets or budget reductions, reductions at the Agency are driven by a consensus of its members, rather than fluctuations of tax inflows, changes in grant funding or economic recession.

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, requires 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 put their hearts into 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 undertake.

Sincerely,

Michael Stout

Michael Stout
Chief Financial Officer

FY 2026-2027 General Fund Budget Assumptions
compared to the initially adopted FY 2024-2025 budget
with notable drivers mentioned

Revenues: 4.2% increase

Member User Costs	5.5% increase
C800 Radio Contract	6.9% increase for additional share of radios, capital costs
Interest Income	12.5% increase based on FY26 experience
EMS Revenue	4.1% increase based on incr. radios and contract fees
Tower Revenue	$20,934 increase due to rent increases

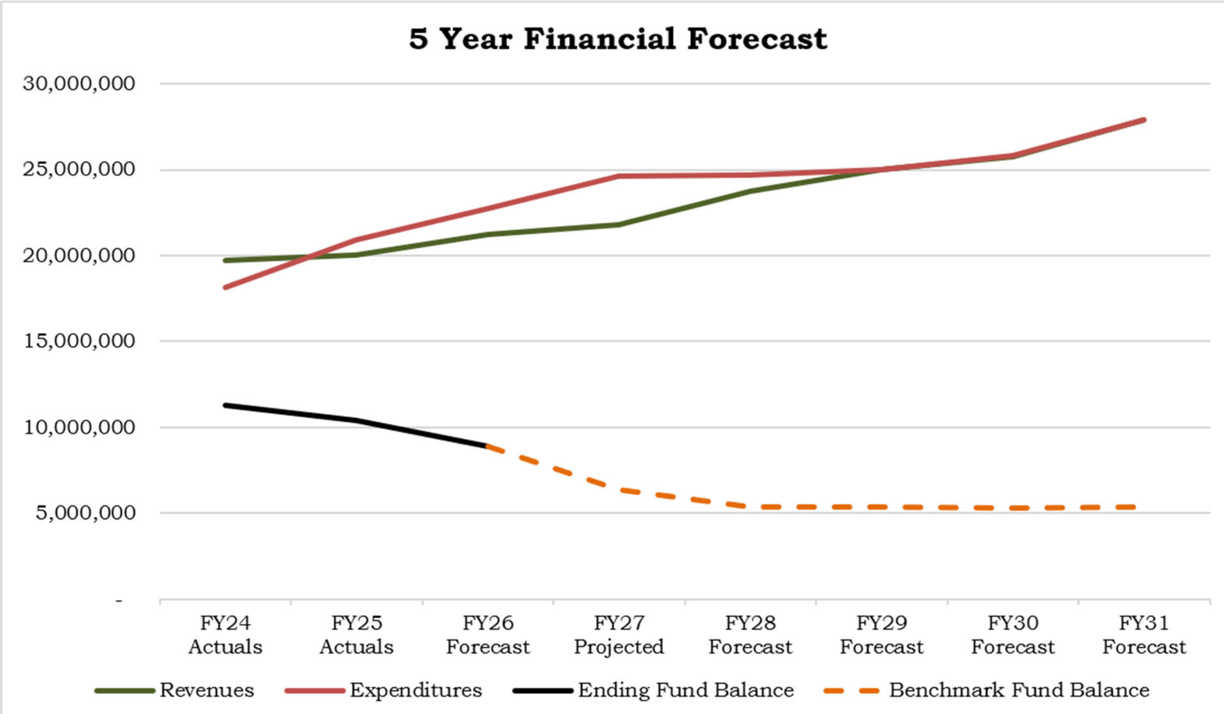
Expenses: 4.0% increase

Staffing	Increase Agency FTE to 107.25 Add net 0.65 FTE
Salaries	Net increase 5.5% Cost of living increase 5.0% - represented Cost of living increase 5.0% - non-represented Overtime decreased $15,000
Benefits	Net increase 4.2% PERS increase 7.9% Health insurance increase 0.3% Worker's comp decrease 17.5%
Materials & Services	Net increase 4.3% or $201,775 Legal fees increase 67.3% Professional services agreements increase 5.3% Maintenance & Repair Tower Sites decrease $103,250
Cap Outlay	Decrease of $9,700 or 0.7% Building Improvements decrease of $187,500 Vehicle outlay increase of $38,000
Transfers	Total transfers from General to Capital Projects $1,000,000
Debt Svc	Increase of $19,943 or 13.0%

Fund Balance

Beginning General Fund fund balance increase of 22.5%
Projected FY27 spend-down of existing General Fund fund balance $5,768,996
Projected ending General Fund fund balance decrease to $2,981,004

Financial Forecast



The above graph depicts the Agency's "Financial Forecast" for FY24 through FY31. 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 nominal increase to the labor agreement that is not yet negotiated. 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.

Generally speaking, the Agency expects only incremental changes in operational costs in the long-term. Because Agency expenses are 75-80% salary and wage driven, the increases seen here are really a function of future labor agreements. The only certain, large capital expense in the future is currently the CAD upgrade project. The costs for this project are being set aside in the current budget up to FY29 or FY30. Should another project be defined, beyond the horizon of this forecast, it is likely the Agency will begin saving for it similarly. In the foreseeable future member costs and expenses should track with inflation.

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

The expenditures for FY27 shows a spike, reflecting the conservative philosophy of fully budgeting payroll. Agency salaries, benefits, materials and services expenditures are

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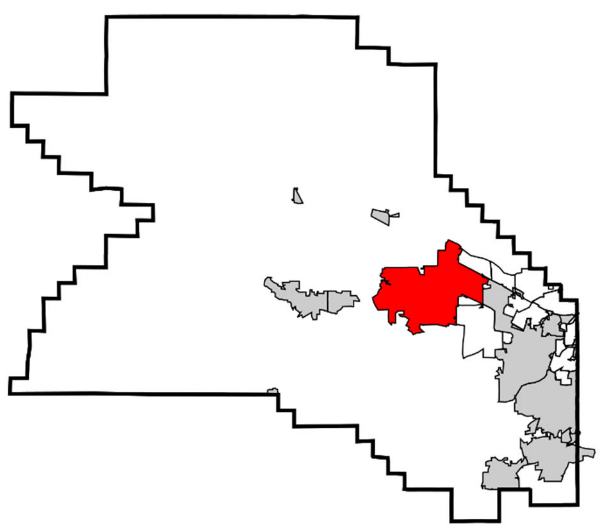
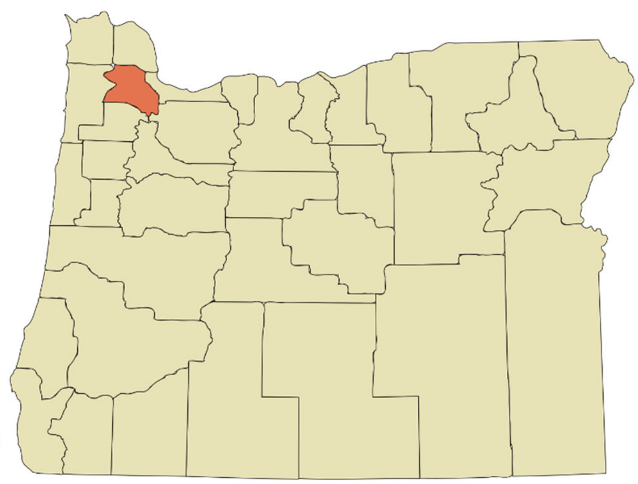
AGENCY OVERVIEW

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.

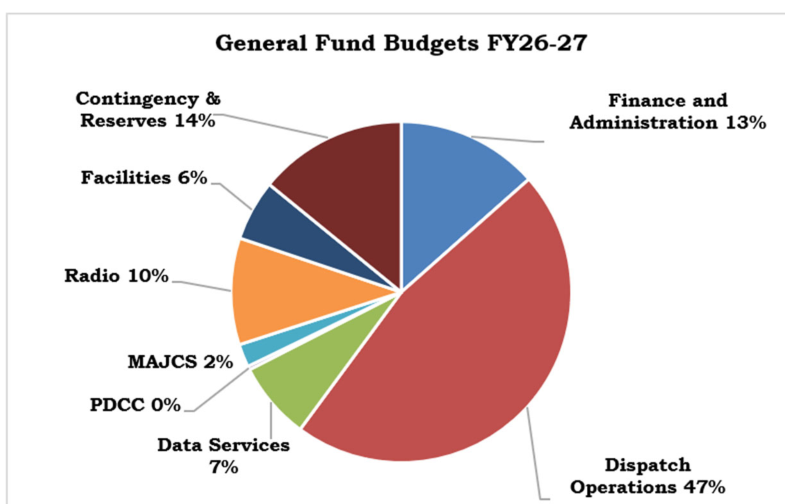
Through its broad geographic footprint, the Agency serves a rapidly developing and growing part of Oregon's economic base. The population serviced by the Agency has experienced considerable growth over the past 25 years and is expected to continue to grow over the next 20 years.

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").

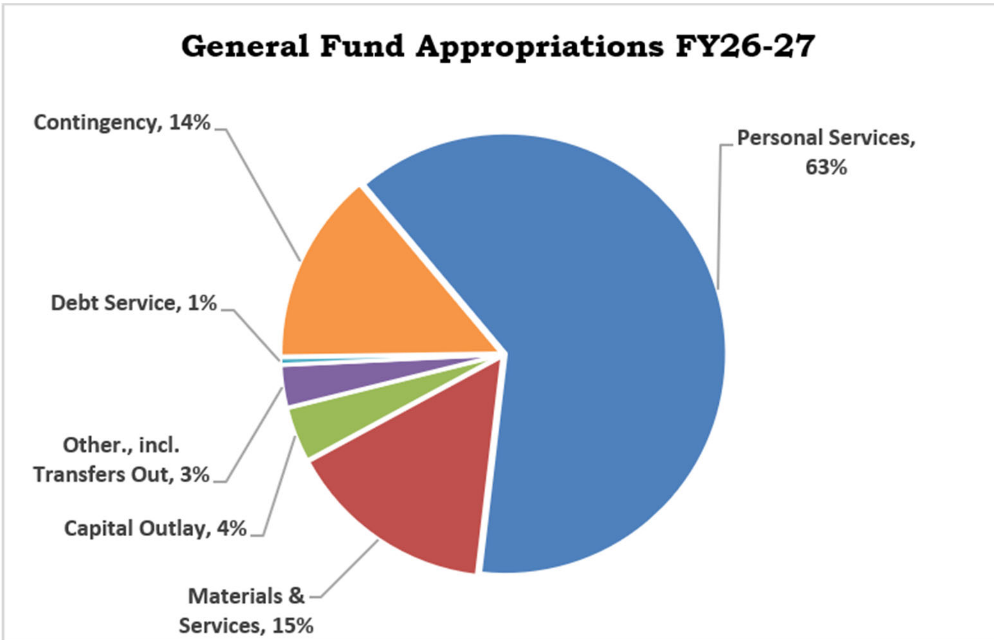
The Agency is operated by a dedicated staff of 107.25 full time equivalent positions; its budget is organized on a department basis, consisting of Administration & Finance, Dispatch Services, and Technical Services.

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 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 2026-27.



Washington County Consolidated Communications Agency

Principal Taxpayers Within the County
Current Year and Nine Years Ago

	For year ended June 30, 2025			For year ended June 30, 2016		
	Rank	Assessed Value (thousands)	% of Total	Rank	Assessed Value (thousands)	% of Total
Intel	1	$ 1,894,826	25.0%	1	$ 2,185,035	41.0%
Nike, Inc.	2	1,545,143	20.4%	2	771,795	14.5%
Portland General Electric	3	1,425,868	18.8%	3	512,980	9.6%
Northwest Natural Gas	4	501,532	6.6%	6	329,744	6.2%
Comcast Corporation	5	463,267	6.1%	4	417,022	7.8%
Pacific Realty Associates	6	461,565	6.1%	5	352,596	6.6%
Maxim Integrated Products	7	360,971	4.8%			
Genentech Inc.	8	347,907	4.6%	10	179,135	3.4%
Li Cortez LLC	9	306,800	4.0%			
Verizon Communications Inc.	10	282,941	3.7%	9	187,423	3.5%
Solarworld Industries				7	208,615	3.9%
Frontier Communications				8	190,901	3.6%
Total		$ 7,590,820	100.0%		$ 5,335,246	100.0%

Source: Washington County, Oregon

Washington County Consolidated Communications Agency

Major Employment Sectors
Current Year and Nine Years Ago

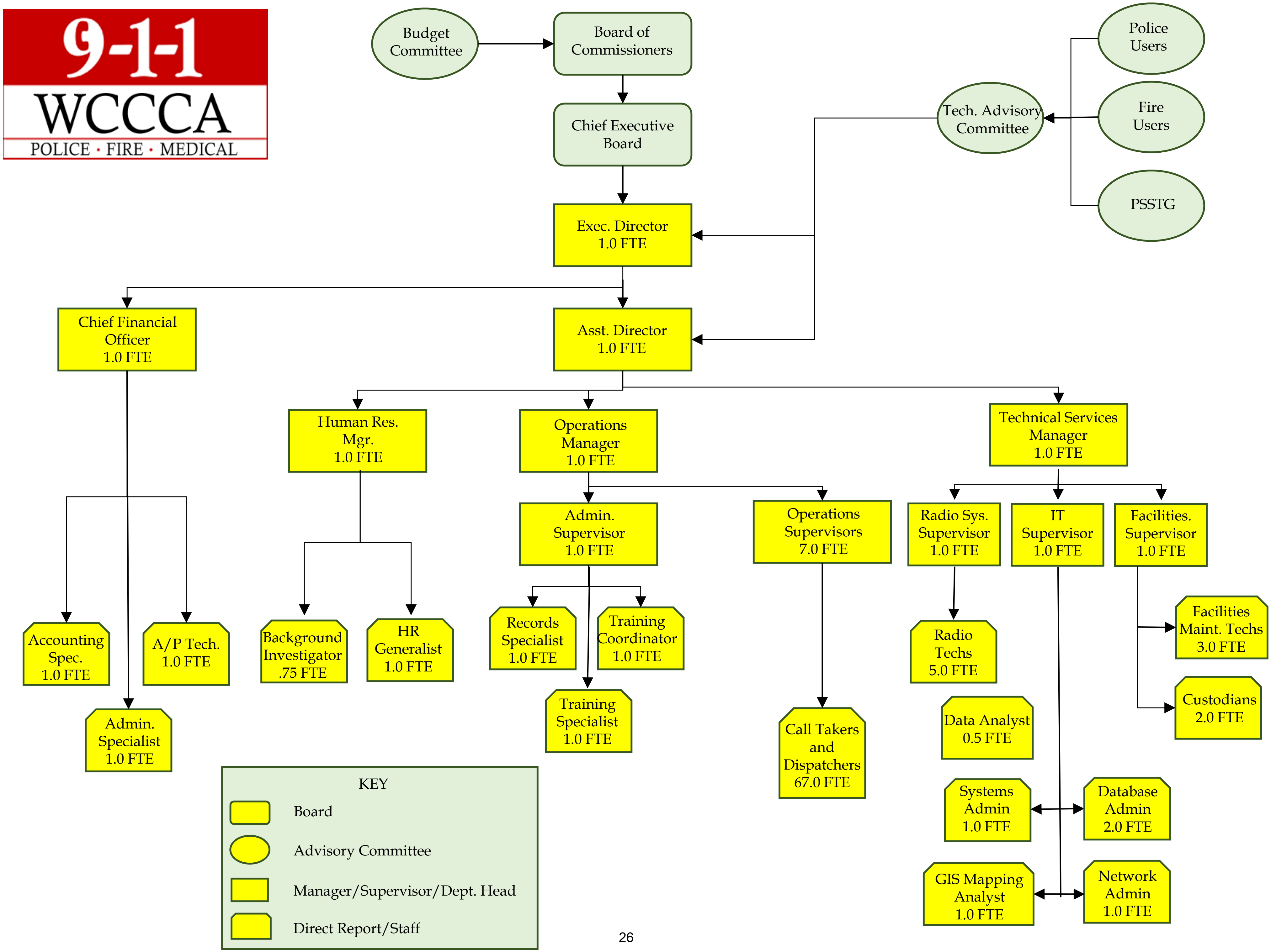
	June 2025	% of total	June 2016	% of total
For Washington County, Oregon:				
Total nonfarm employment	304,947		282,940	
Total private	278,973		259,991	
Natural resources and mining	3,055	1%	3,237	1%
Agriculture, forestry, fishing and hunting	2,893		2,995	
Mining, quarrying and oil and gas extraction	162		242	
Construction	18,428	6%	14,877	5%
Manufacturing	48,168	16%	48,503	17%
Trade, transportation and utilities	52,431	17%	49,063	17%
Wholesale trade	14,546		13,362	
Retail trade	31,542		31,134	
Transportation, warehousing and utilities	6,343		4,567	
Information	6,635	2%	7,439	3%
Financial activities	14,056	5%	14,397	5%
Profesional and business services	53,299	17%	53,768	19%
Professional and technical services	16,279		14,888	
Management of companies and enterp.	16,412		15,313	
Administration and support services	19,530		22,886	
Waste management	1,079		681	
Education and health services	44,373	15%	33,178	12%
Leisure and hospitality	27,864	9%	25,538	9%
Other services	10,516	3%	9,947	4%
Unclassified	148	0%	45	0%
Government	25,973	9%	22,949	8%
Federal government	981		807	
State government	2,859		3,267	
Local government	22,134		18,875	

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

The Agency is making only one change to staffing for FY27, for a net increase of 0.65 FTE. This increase reflects the actual amount our investigator is working to increase the number of dispatchers on staff.

The reporting structure for the existing 0.5 FTE Data Analyst has been revised. Beginning in FY27 this position will be budgeted and will report to the Information Technology group to better match the responsibilities of the job. Previously the position was reporting to and budgeted in Administration.

	FY23/24	FY24/25	FY25/26	FY26/27	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	-
Administrative Specialist	2.00	2.00	2.00	2.00	-
Business Analyst	0.50	0.50	0.50	-	(0.50)
Performance Supervisor	1.00	1.00	-	-	-
Human Resources Manager	1.00	1.00	1.00	1.00	-
HR Generalist	-	0.50	1.00	1.00	-
Background Investigator	0.10	0.10	0.10	0.75	0.65
Total Administration	8.60	9.10	8.60	8.75	0.15
Operations					
Operations Manager	1.00	1.00	1.00	1.00	-
Administrative Supervisor	1.00	1.00	1.00	1.00	-
Operations Supervisors	7.50	7.00	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	1.00	1.00	1.00	1.00	-
Total Operations	78.50	78.00	79.00	79.00	-
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	2.00	2.00	-
Data Analyst	-	-	-	0.50	0.50
GIS/Mapping Analyst	1.00	1.00	1.00	1.00	-
Total Data Services	5.40	5.40	6.40	6.90	0.50
Radio Services					
Technical Services Manager	0.60	0.60	0.60	0.60	-
Strategic Systems Architect	0.35	-	-	-	-
Radio Systems Supervisor	-	1.00	1.00	1.00	-
Radio Technicians (I, II and Senior)	6.00	5.00	5.00	5.00	-
Facilities Supervisor	1.00	0.65	0.65	0.65	-
Facilities Maintenance Tech I	2.00	1.95	1.95	1.95	-
Total Radio Services	9.95	9.20	9.20	9.20	-
Facilities					
Facilities Supervisor	-	0.35	0.35	0.35	-
Facilities Maintenance Tech I	-	1.05	1.05	1.05	-
Custodians	-	2.00	2.00	2.00	-
Total Facilities	-	3.40	3.40	3.40	-
Total FTE	**102.45**	**105.10**	**106.60**	**107.25**	**0.65**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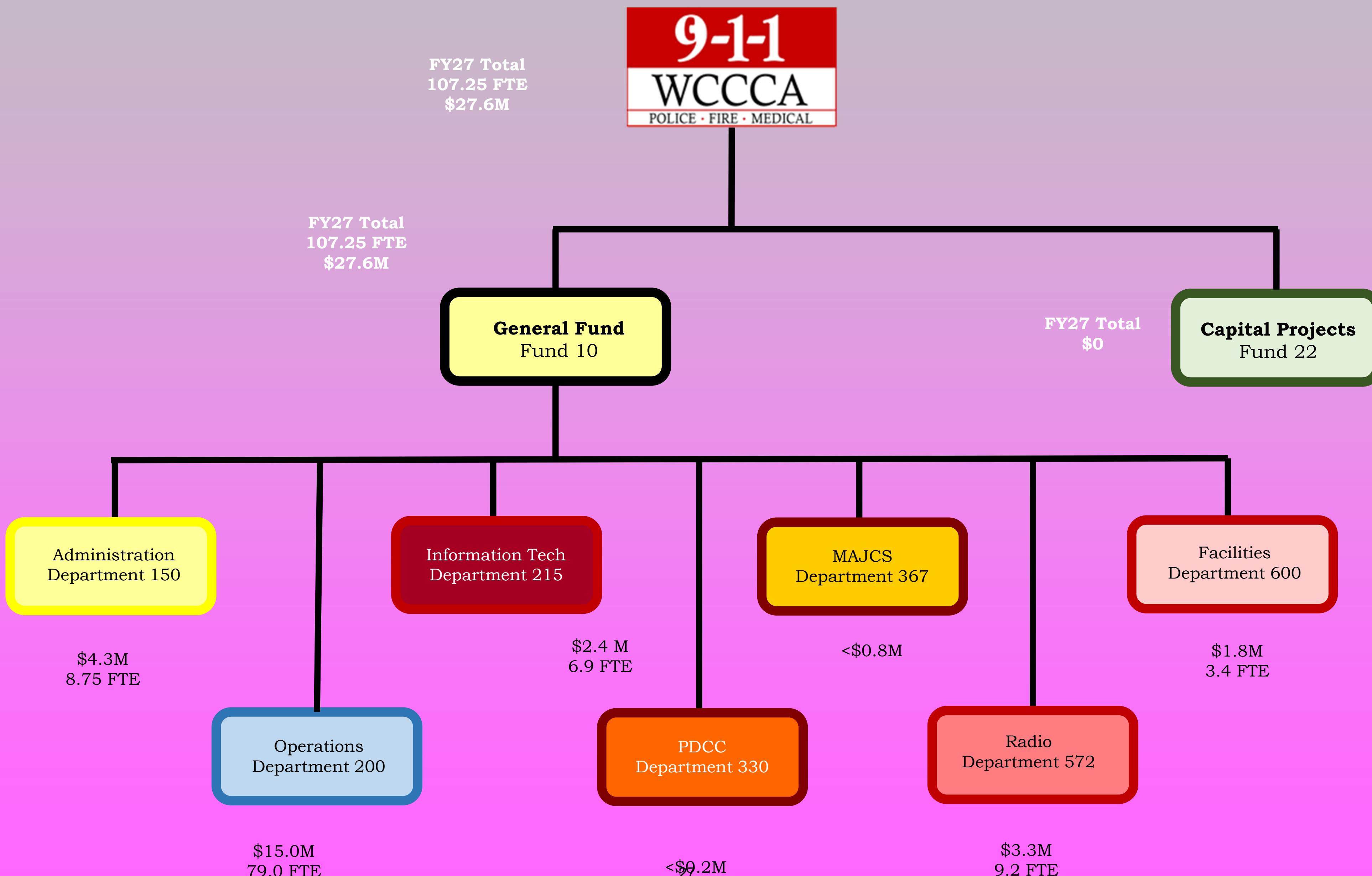
WCCCA
POLICE · FIRE · MEDICAL
Budget Committee
Board of Commissioners
Police Users
Fire Users
PSSTG
Tech. Advisory Committee
Chief Executive Board
Exec. Director 1.0 FTE
Chief Financial Officer 1.0 FTE
Asst. Director 1.0 FTE
Human Res. Mgr. 1.0 FTE
Operations Manager 1.0 FTE
Technical Services Manager 1.0 FTE
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
Admin. Specialist 1.0 FTE
Background Investigator .75 FTE
HR Generalist 1.0 FTE
Records Specialist 1.0 FTE
Training Coordinator 1.0 FTE
Training Specialist 1.0 FTE
Call Takers and Dispatchers 67.0 FTE
Radio Techs 5.0 FTE
Data Analyst 0.5 FTE
Systems Admin 1.0 FTE
Database Admin 2.0 FTE
GIS Mapping Analyst 1.0 FTE
Network Admin 1.0 FTE
Facilities Maint. Techs 3.0 FTE
Custodians 2.0 FTE
KEY
Board
Advisory Committee
Manager/Supervisor/Dept. Head
Direct Report/Staff

Washington County Consolidated Communications Agency
FY27 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	Mayor, Marsha Kirk
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 Mandy Hagedorn
Banks Fire Protect. Dist. #13	Fire Chief, Rodney Linz
Cornelius Rural Fire District	Aubrey Harris, Board President
Gaston Rural Fire District	Fire Chief, Dave Halley

Community Members on the Agency's Budget Committee

Appointed By	Representative
City of Beaverton	John Dugger
City of Cornelius	Ellie Jones
City of Hillsboro	Michelle Wareing
City of Tigard	Eric Kang
TVF&R	Claire Havener
Washington County	John Styer
City of North Plains	Bill Reid
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 FY27 Budget Build

December, 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			

January, 2026						
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, 2026						
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, 2026						
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, 2026						
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 18: 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 15: The CEO Board reviews draft budget, financial forecast and preliminary user fees.

January 22: The budget and fees presentation to users and users' finance departments takes place ("Stakeholders Meeting").

February 19: 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 19: 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 18: 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 FY27. The difference between the estimated ending fund balance and the proposed budget's beginning working capital reflect an estimate used when building the FY27 budget and a revision of that estimate when presented to the Board of Commissioners for approval for adoption (proposed budget).

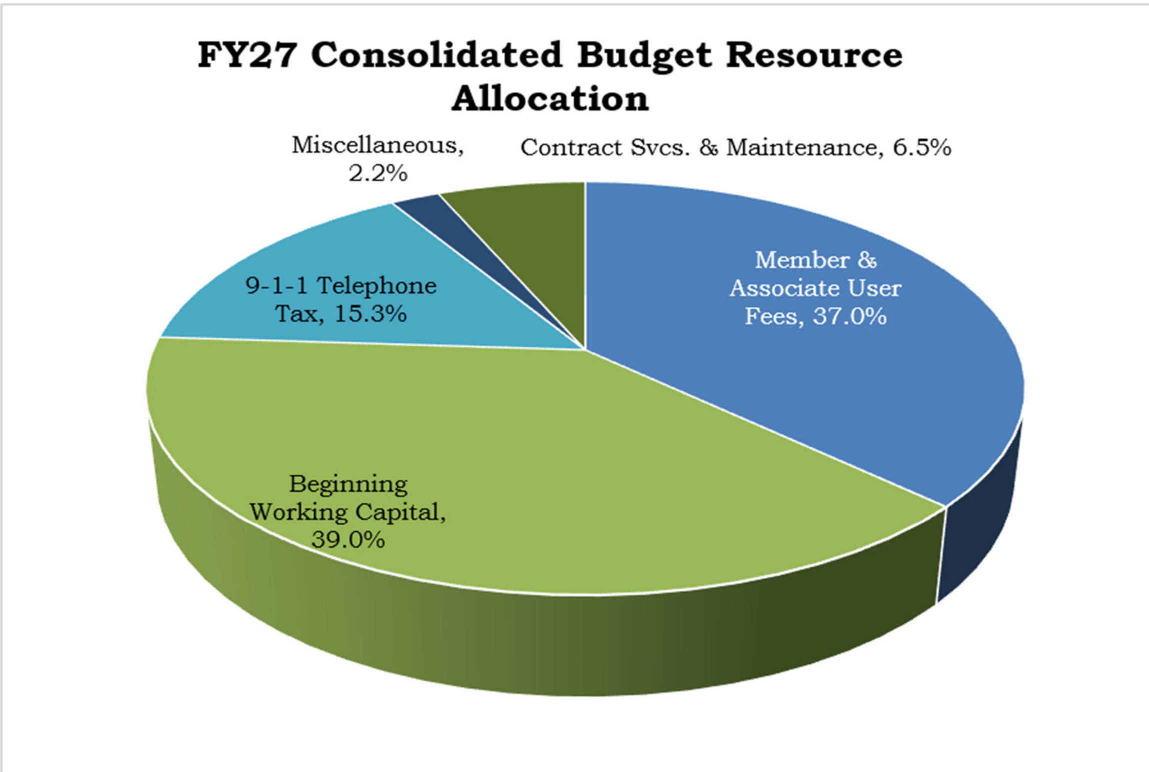
All Funds Combined

	Actual FY25	FY26 Adopted Budget	FY26 Estimated to June 30	Proposed Budget FY27
RESOURCES				
Beginning Working Capital	12,223,507	11,394,105	12,917,185	13,963,150
Revenues				
9-1-1 Telephone Tax	5,583,213	5,475,000	5,632,534	5,475,000
Interest Income	546,289	400,000	494,406	450,000
Member & Associate User Fees	11,651,561	12,571,204	12,571,215	13,260,543
Contract Svcs. & Maintenance	2,105,141	2,208,244	2,216,530	2,333,732
Rental Revenue	41,779	109,372	131,145	130,306
Miscellaneous	120,032	202,944	226,574	195,000
Wash. Co. Bond Distribution	-	-	-	-
Transfers (in)	1,575,000	1,100,000	1,100,000	1,000,000
Total Revenues	21,623,015	22,066,764	22,372,404	22,844,581
TOTAL RESOURCES	$ 33,846,522	$ 33,460,869	$ 35,289,589	$ 36,807,731
REQUIREMENTS				
Personnel Services	15,915,524	19,280,412	16,931,264	20,243,117
Materials & Services	2,655,591	4,696,548	3,395,179	4,898,323
Capital Outlay	652,247	1,308,400	1,181,882	1,298,700
Transfers (out)	1,575,000	1,100,000	1,100,000	1,000,000
Debt Service	130,975	153,495	143,151	173,438
Contingency		5,437,176		5,301,012
TOTAL REQUIREMENTS	20,929,337	31,976,031	22,751,476	32,914,590
Fund Balance (UEFB)		1,484,838		3,893,141
Fiscal Year End Fund Balance	12,917,185		12,538,113	
TOTAL BUDGET	$ 33,846,522	$ 33,460,869	$ 35,289,589	$ 36,807,731

FISCAL YEAR 2026-27 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 FY27 are as follows:



The following is a narrative regarding the major resources budgeted for FY27, but first, the components of “Miscellaneous Income” are described.

Miscellaneous income, as illustrated above, totals $775,306 for FY27 and is comprised of the following:

- $450,000 (58.0% of the total) is an estimate of investment income
- $130,306 (16.8% of the total) is from radio tower space, which WCCCA rents to telecommunications firms.
- $100,000 (12.9% of the total) reflects grants related to GIS work the agency does.
- $95,000 (12.3% 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 2023-24	Actual 2024-25	Estimate 2025-26	Budget 2026-27
Beginning	$ 9,733,955	$ 11,302,868	$ 10,388,285	$10,304,708
Changes	1,568,913	(914,583)	(83,577)	(7,086,704)
Ending	11,302,868	10,388,285	10,304,708	3,218,004
% Change		-8.1%	-0.8%	-68.8%

A fund balance policy was introduced for the General Fund in FY21 which sets a fund balance target of 3 months operating costs. For FY27 this will be slightly more than $4 million. Fiscal year 2026-27 General Fund ending balance is budgeted to reduce by 68.8%. 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

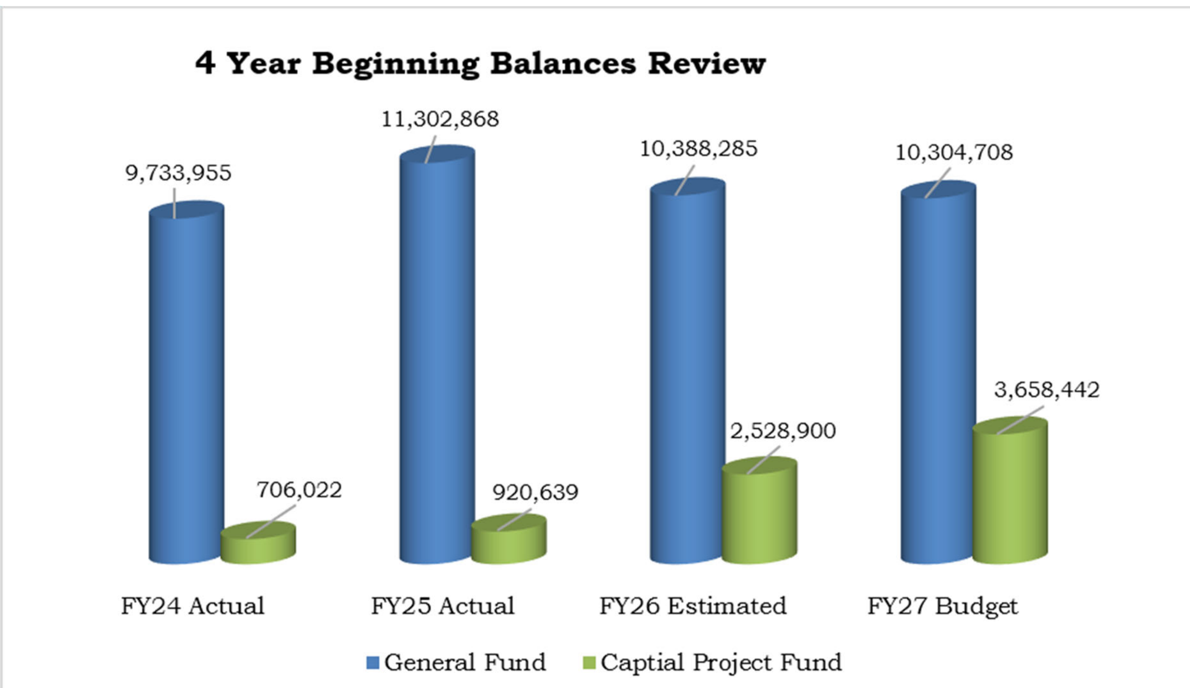
	Actual 2023-24	Actual 2024-25	Estimate 2025-26	Budget 2026-27
Beginning	$ 706,022	$ 920,639	$ 2,528,900	$ 3,658,442
Changes	214,617	1,608,261	1,129,542	1,000,000
Ending	920,639	2,528,900	3,658,442	4,658,442
% Change		174.7%	44.7%	27.3%

From about FY17 forward, the Capital Projects Fund was 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 forward, 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 2030. 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 FY27 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 General Fund balance will eventually come under pressure.

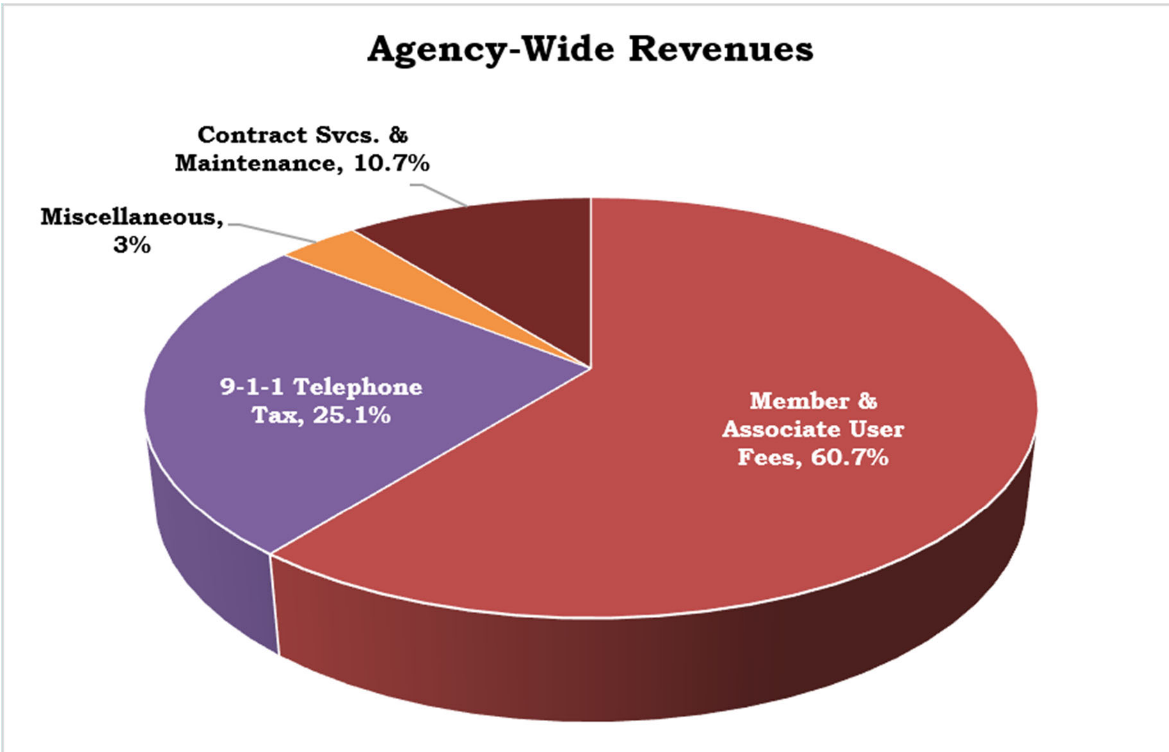
The Agency has developed a life cycle replacement plan to forecast capital costs and ensure an adequate fund balance for the future. The use and the scope of the Capital Projects fund may change and evolve with this plan in the future, to meet business needs. The current plan extends out twelve years. Below is a five-year presentation of the existing plan.

Capital Forecast

	Projected FY28	Projected FY29	Projected FY30	Projected FY31	Projected FY32
Projects					
Vehicle Replacemnts (Radio)	105,000	55,000	57,500	60,000	125,000
Vehicle Upfits (Radio)	6,180	3,180	3,270	3,360	6,900
UPS Battery Replacements		48,760			
RM Server Upgrades					205,000
NG911 Telephone System Upgrades				728,000	
CAD Systems Upgrade			1,037,120		
Server Stack		79,500			
Network Infrastructure Switch		424,000			
Major CAD Uplift			4,816,000		
Radio Site Battery Replacement				1,725,000	
MPLS Replacement labor [Juniper]	309,000				
Motorola SUA-Plus Exp(Or Capital Purchase)					5,750,000
Admin PC Refresh			87,200		
CAD PC Refresh	72,100				
Admin Phone Refresh	154,500				
Unidentified Building Improvements (Facilities	20,600	21,200	21,800	22,400	23,000
Unidentified Communications Equipment	20,600	21,200	21,800	22,400	23,000
Unidentified Shop Equipment (Facilities)	15,450	15,900	16,350	16,800	17,250
Unidentified Shop Equipment (Radio)	15,450	15,900	16,350	16,800	17,250
Unidentified Capital Furniture	10,300	10,600	10,900	11,200	11,500
	729,180	**695,240**	**6,088,290**	**2,605,960**	**6,178,900**

Revenue – All Funds

The following graph depicts FY27 Agency-wide revenues (General Fund and Capital Projects Fund combined) excluding beginning working capital and transfers.



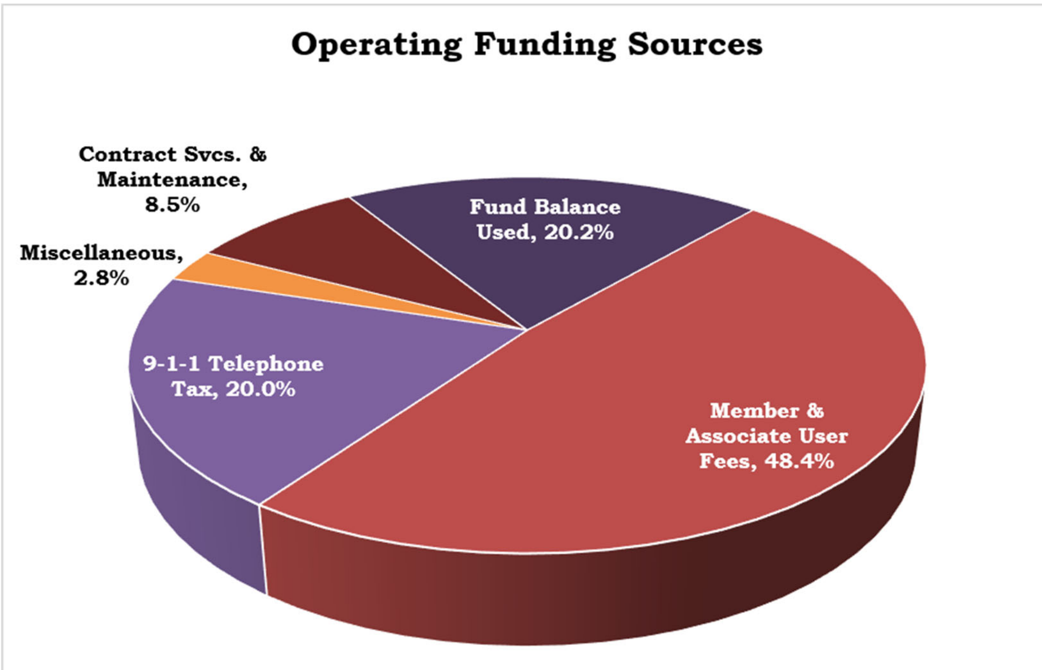
As mentioned previously, for several years the Capital Projects Fund had been used exclusively for the ECS project. With the winding down of the ECS project, no appropriations are requested for the FY26 budget and no revenue is anticipated for the fund. As a result, for this year the graph above reflects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

60.7% of General Fund revenue is member user fees for Dispatch and Radio Services in FY27. 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 25.1% of the total Agency revenues in the upcoming budget. Together, these two sources of revenue account for 85.8% 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.

As mentioned previously, the Agency experiences large vacancy savings and the vacancy savings flows through to fund balance, eventually to offset future member fees. In FY27, over 20% of the cost to run the Agency will be funded by fund balance. Should the Agency experience a bonanza in hiring dispatchers, the offset will shrink or evaporate and drive a permanent increase in member fees beyond what is typical.



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 $3,103,548 in FY27, 69.0% 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 between fire and policer users based upon the Agency dispatch staffing between police and fire calls in the Operations department. 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 financially contribute to the operation of the Agency, however this was corrected in the new agreement made between the new franchisee and 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	FY24 Actual	FY25 Actual	FY26 Actual	FY27 Budget
Washington County (Sheriff's Office)	2,816,229	2,776,693	2,975,019	3,103,977
Tualatin Valley Fire & Rescure	2,636,567	2,721,200	2,930,550	3,121,030
City of Hillsboro (Police & Fire)	2,059,013	2,135,996	2,401,396	2,511,533
City of Beaverton (Police)	1,549,106	1,507,970	1,595,549	1,686,292
City of Tigard (Police)	786,649	777,987	843,395	883,064
City of Forest Grove (Police & Fire)	583,403	606,778	632,331	659,297
City of Tualatin (Police)	375,409	359,178	377,586	414,369
City of Sherwood (Police)	234,959	246,164	268,427	275,501
City of Cornelius (Police & Fire)	210,665	208,960	221,084	239,444
Banks Fire District No. 13	36,247	37,334	38,454	40,377
City of King City (Police)	26,125	26,909	27,716	29,102
Gaston Rural Fire District	24,023	24,744	25,486	26,760
City of Durham (Police)	12,440	12,813	13,198	13,198
City of North Plains (Police)	15,735	16,207	16,693	17,527
City of Banks (Police)	9,079	9,352	9,632	10,114
City of Gaston (Police)	4,481	4,615	4,754	4,991
Public Safety Member Contract Fees	11,380,129	11,472,900	12,381,270	13,036,576
Member Government Radio (only) Fees	148,386	179,249	189,984	223,967
Total Member Contract Fees	$11,528,515	$11,652,149	$12,571,254	$13,260,543

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 5% 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.

In the chart below, the 9-1-1 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

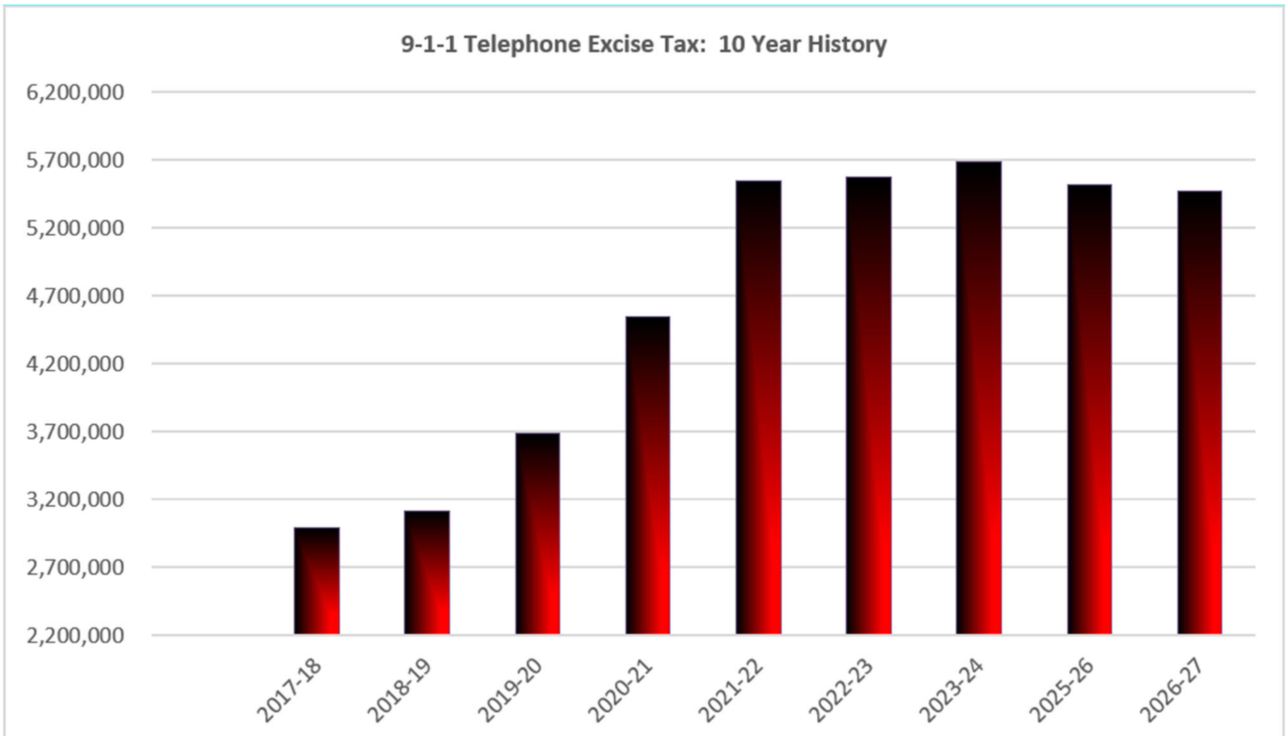
Fiscal Year	Amount		Pct. Change
2026-27	$ 5,475,000	(A)	-0.7%
2025-26	5,514,597	(B)	-1.2%
2024-25	5,583,213		-1.9%
2023-24	5,691,157		2.2%
2022-23	5,570,657		0.5%
2021-22	5,545,499		22.0%
2020-21	4,546,269		23.1%
2019-20	3,691,750		18.5%
2018-19	3,116,690		4.1%
2017-18	2,995,198		4.1%

(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 2025-26 is estimated and the amount for 2026-27 is budgeted.

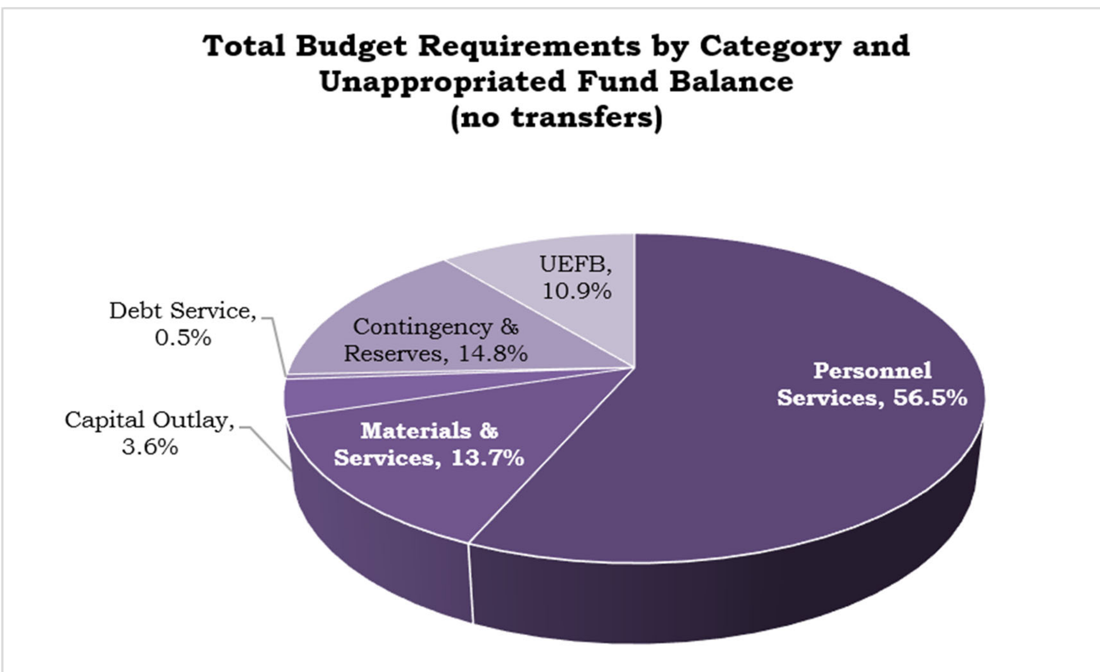


BUDGET REQUIREMENTS AND UNAPPROPRIATED ENDING FUND BALANCE – ALL FUNDS

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 all funds of the Agency for FY 2026-27 are shown below, without transfers:



Contingency is presented in the graph above at 14.8% of the total. This is calculated as a percent of the total amounts scheduled in the FY27 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 $962,701 (nearly 5.0%). This increase is driven by the labor 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 a new agreement was reached with the represented employees, the Agency experienced a significant labor cost increase. This is reflected in the FY27 budget.

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 FY27 the Agency's overtime budget is $565,500, a slight decrease of 1.2% over FY26's budget.

Pension expense reflects the cost of Public Employees Retirement System (PERS) contributions estimated to be $3,783,182 and health insurances at $2,505,077 for FY27. Together, PERS and healthcare make up 82.0% of the total benefits budget for FY27. Employees pay a share of their health insurance premiums and the Agency pays for the employees' 6.0% PERS contribution as well as its own 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 $201,775 for FY27 compared to FY26. The largest single line item dollar increase in M&S are legal fees for $134,886 or 67.3% driven by expected legal fees in relation to an action in which the Agency is a co-defendant with Washington County. Professional Services is budgeted to increase $56,591 or 5.3%, mostly due to the AI initiative to assist non-emergency call taking. Training costs are budgeted to increase $22,210 or 45.2%, largely due to one-time dispatcher training.

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 amount. Improvements to the building done by the Agency can be capitalized.

The Agency has budgeted $450,000 for Phase I of a two-phase project to replace relays at radio sites. The second phase is expected to be budgeted in FY28. The Agency expects to spend $205,000 on RM server upgrades, also related to our radio services. A further enhancement of phones in the dispatch training lab will also happen in FY27, costing $105,000. The Agency has several smaller capital purchases under $50,000 for the balance of the year. All together the FY27 Capital Outlay is $1,298,700, a $9,700 or 0.7% decrease compared to FY26.

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 for several years.

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 2030. Recognizing that this expense could prove impactful to member fees, the Agency has received permission to begin saving for this expense and will transfer $1.0 million from the General Fund to the Capital Projects fund in FY27.

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, 2027 is scheduled as a resource in the budget, the ending fund balance (the amount anticipated at June 30, 2026) is scheduled as contingency and unappropriated ending fund balance. Total reserves for the Agency (both funds combined) for FY27 is $9,194,153 Of this amount, $5,301,012 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 FY27 is $173,438, a 13.0% increase over FY26's budgeted amount.

Budget Adoption

In compliance with the State of Oregon Local Budget Law, the FY27 proposed budgets for the Agency were presented to the Budget Committee at its February 19, 2026 meeting, where the Budget Committee deliberated and approved the budget. On June 18, 2026, 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
- Radio Sites Map
- Capital Projects Fund

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 2026-27, the Agency has maintained its budgeting units without change. 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, $4,301,012 is appropriated as contingency in FY27. The estimated ending fund balance, $234.699 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 FY25 actuals. This is followed by a breakdown of the General Fund budget for FY27 by department.

General Fund

	Actual FY25	FY26 Adopted Budget	FY26 Estimated to June 30	Proposed Budget FY27
RESOURCES				
Beginning Working Capital	11,302,868	10,386,505	10,388,285	10,304,708
Revenues				
9-1-1 Telephone Tax	5,583,213	5,475,000	5,632,534	5,475,000
Interest Income	513,028	400,000	464,864	450,000
Member & Associate User Fees	11,651,561	12,571,204	12,571,215	13,260,543
C800 Contract Revenue	1,129,486	1,259,984	1,259,984	1,346,553
EMS Dispatch Fees	700,000	691,062	691,062	719,584
Non-member Contract Revenue	157,955	223,198	236,187	231,595
Contract Svcs. & Maintenance	117,700	34,000	29,297	36,000
Tower Site Rent	41,779	109,372	131,145	130,306
Miscellaneous	120,032	202,944	226,574	195,000
Total Revenues	20,014,754	20,966,764	21,242,862	21,844,581
TOTAL RESOURCES	$31,317,622	$31,353,269	$31,631,147	$32,149,289
REQUIREMENTS				
Personnel Services	15,915,524	19,280,412	16,931,264	20,243,117
Materials & Services	2,655,591	4,696,548	3,395,179	4,898,323
Capital Outlay	652,247	1,308,400	1,181,882	1,298,700
Transfers (out)	1,575,000	1,100,000	1,100,000	1,000,000
Debt Service	130,975	153,495	143,151	173,438
Contingency	-	4,437,176	-	4,301,012
TOTAL REQUIREMENTS	20,929,337	30,976,031	22,751,476	31,914,590
Fund Balance (UEFB)	-	452,237	-	234,699
Fiscal Year End Fund Balance	10,388,285	-	10,304,708	-
TOTAL BUDGET	$31,317,622	$31,428,268	$33,056,184	$32,149,289

Total FY27 Budget by Department

	Personnel Services	Materials & Services	Transfers	Capital Outlay	Debt Service	Total Requirements
Departmental						
Administration & Finance	2,032,488	1,265,395	1,000,000	-	33,000	4,330,883
Operations	14,267,450	718,676		-	11,000	14,997,126
Information Technology	1,429,387	640,157		301,000	-	2,370,544
MAJCS	-	700,855		-	-	700,855
PDCC	-	109,541		-	-	109,541
Radio Services	2,079,159	391,027		784,500	-	3,254,686
Facilities	434,633	1,072,672		213,200	129,438	1,849,943
Total Operational Expenditure:	$20,243,117	$4,898,323	$1,000,000	$ 1,298,700	$ 173,438	$ 27,613,578
Non-Departmental						
Contingency						4,301,012
Unapp. Ending Fund Bal.						234,699
Total Budget						$ 32,149,289

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	FY26 Achieved	FY25 Achieved	FY24 Achieved	FY23 Achieved	FY22 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
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
Staffing	Achieve and maintain 55.0 FTE in Dispatch Operations	✓	new			
Recruitment	Establish at least one new viable and repeatable avenue of	✓	new			
Labor negotiations	Successful labor agreement achieved	✓	✗	new	N/A	✓

✓ Goal achieved
✗ Goal not met

ADMINISTRATION

Object	Account Name	FY22 Actuals	FY23 Actuals	FY24 Actuals	FY25 Actuals	FY26 Budget	FY27 Budget
Personnel Services							
5001	ADMIN-SALARIES & WAGES	792,589	980,832	993,458	1,039,467	1,195,068	1,303,358
5015	VACATION PAYOUT	4,022		7,647	30,831		
5120	OVERTIME PAY	-	51	4,802	5,871	3,500	7,500
5130	CELL PHONE ALLOWANCE	2,921	875	1,458	918	6,500	3,000
5121	COMP TIME	-		3,400	2,200	3,400	3,400
5201	PERS CONTRIBUTION	210,719	277,850	288,438	297,850	362,540	392,543
5203	FICA/MEDICARE	61,893	71,306	74,437	79,734	93,052	100,112
5204	OREGON PAID LEAVE TAX	-	2,094	3,623	4,135	4,834	5,269
5206	WORKERS COMP	3,487	2,145	559	1,232	3,625	2,635
5207	TRIMET TAX	5,462	6,950	7,079	7,704	9,668	10,538
5210	HEALTH INSURANCES	110,136	163,138	143,256	138,701	193,355	158,071
5230	DEFERRED COMPENSATION MATCH	8,771	11,529	11,127	12,742	15,710	17,124
5240	LIFE/DISABILITY/VEBA	6,516	7,347	7,205	7,551	8,943	10,538
5250	UNEMPLOYMENT INSURANCE	-		-	-	10,000	10,000
5295	VEHICLE ALLOWANCE	8,400	8,400	8,400	8,400	8,750	8,400
Total Personnel Services		**1,214,916**	**1,532,517**	**1,554,888**	**1,637,336**	**1,918,945**	**2,032,488**
Materials and Services							
5300	OFFICE SUPPLIES	4,839	6,981	7,340	19,673	11,000	18,000
5303	UNIFORMS	3,599	(509)	3,450	600	4,000	4,000
5310	BACKGROUND INVESTIGATIONS	-					-
5313	EMPLOYMENT TESTING	-	6,807	12,246	18,377	21,500	30,100
5323	FOOD/REFRESHMENTS	82	779	989	4,360	3,000	3,000
5330	NONCAPITAL FURNITURE & EQUIP	2,792	-	-	-	3,000	3,000
5367	LEASED/RENTED EQUIPMENT	6	7	10,041	4,516		-
5368	MAINTENANCE AGREEMENTS	6,965	-	-	-		-
5400	INSURANCE	5,572	12,929	13,728	14,571	22,000	23,000
5410	LEGAL SERVICES	147,832	173,418	194,796	200,208	225,000	235,000
5412	AUDIT FEES	55,626	14,885	64,565	108,705	200,000	335,000
5413	CONTRACTED SERVICES	54,366	18,852	35,960	39,260	50,000	50,000
5414	PROFESSIONAL SVC CONTRACTS	81,598	76,199	142,938	162,480	411,400	442,755
5430	TELEPHONE	6,032	11,833	5,480	7,651	15,000	15,000
5431	ADMIN. TELEPHONE	2,800	3,400	-	-		
5461	TRAINING	3,562	4,845	8,794	5,415	12,595	13,295
5462	TRAVEL EXPENSE	6,759	8,844	10,696	7,105	28,030	32,180
5472	EMPLOYEE RECOGNITION/AWARDS	7,587	7,168	2,099	1,818	17,000	17,500
5481	COMMUNITY EDUCATION	89	1,060	-	-	3,000	3,000
5500	SUBSCRIPTIONS	2,424	2,665	2,029	2,015	2,050	2,050
5505	MEMBERSHIP DUES	2,570	5,610	5,434	10,956	9,000	13,515
5510	SHIPPING & POSTAGE	1,449	2,047	205	1,010	3,000	3,000
5515	FEES & SVC CHARGES	7,749	4,324	0	1	8,000	8,000
5569	BAD DEBT EXPENSE	-	-	-	-	1,000	1,000
5570	BUSINESS EXPENSE	5,135	5,778	5,000	5,000	10,000	10,000
5572	ADVERTISING/PUBLIC NOTICES	2,382	1,081	2,589	2,866	1,500	3,000
Total Materials and Services		**411,815**	**369,003**	**528,378**	**616,587**	**1,061,075**	**1,265,395**
Other							
5800	TRANSFERS OUT TO OTHER FUNDS	-	-	-	1,575,000	1,100,000	1,000,000
5850	DEBT SERVICE	-	8,705	22,758	17,280	25,000	33,000
Total Other		**-**	**8,705**	**22,758**	**1,592,280**	**1,125,000**	**1,033,000**
Total Administration		**1,626,731**	**1,910,225**	**2,106,025**	**3,846,203**	**4,105,020**	**4,330,883**

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 FY27 budget is very similar from the previous year. Aside from previously discussed increases in salaries and benefits, notable increases are a budget for the an AI program to assist with non-emergency calls.

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)*
- AI tool answering 60% of all non-emergency calls *(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	FY26 Achieved	FY25 Achieved	FY24 Achieved	FY23 Achieved	FY22 Achieved
Answering calls	Answering 90% of calls in 15 seconds or less	✗	✗	✓	✓	✓
Answering calls	AI tool answers 60% of all non-emercency calls	new				
Public feedback tool	Maintain and respond to the citizen survey program	✗	✗	✗	✓	✓
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	FY22 Actuals	FY23 Actuals	FY24 Actuals	FY25 Actuals	FY26 Budget	FY27 Budget
Personnel Services							
5001	ADMIN-SALARIES & WAGES	973,624	1,036,850	1,110,562	1,163,744	1,545,832	1,651,913
5002	UNION-SALARIES & WAGES	4,896,924	4,712,707	4,733,160	4,933,235	6,241,692	6,540,835
5015	VACATION PAYOUT	100,100	92,998	121,046	109,491	37,994	40,000
5120	OVERTIME PAY	655,397	736,986	889,552	1,240,801	475,000	475,000
5121	COMP TIME	81,384	68,256	49,652	12,414	100,000	100,000
5130	CELL PHONE ALLOWANCE	-		5,400	3,000	6,000	6,000
5201	PERS CONTRIBUTION	1,767,899	1,787,648	1,949,383	2,075,513	2,496,736	2,679,379
5203	FICA/MEDICARE	499,047	497,462	517,113	558,791	630,489	661,031
5204	OREGON PAID LEAVE TAX	-	13,754	26,964	29,216	33,626	35,255
5206	WORKERS COMP	24,612	19,909	10,464	8,566	25,220	22,034
5207	TRIMET TAX	40,747	40,815	43,199	49,218	67,252	52,882
5210	HEALTH INSURANCES	1,470,225	1,350,293	1,360,302	1,389,062	1,849,434	1,850,887
5230	DEFERRED COMP MATCH	51,416	55,767	55,925	62,006	75,659	79,324
5240	LIFE/DISABILITY/VEBA	55,784	57,441	55,921	50,725	75,659	70,510
5295	VEHICLE ALLOWANCE	2,400	2,400	2,400	2,400	2,400	2,400
Total Personnel Services		**10,619,559**	**10,473,286**	**10,931,042**	**11,688,182**	**13,662,991**	**14,267,450**
Materials and Services							
5300	OFFICE SUPPLIES	10,580	10,527	10,636	5,115	15,000	15,000
5302	TRAINING SUPPLIES	1,354	545	1,851	3,896	2,500	4,000
5303	UNIFORMS	26,949	22,095	23,617	23,382	28,500	28,500
5315	TUITION REIMBURSEMENT	-	-	-	-		
5323	FOOD/REFRESHMENTS	631	2,289	3,537	2,502	4,000	5,000
5330	NONCAPFURNITURE & EQUIP	8,966	528	-	3,657	16,435	16,435
5332	OFFSITE STORAGE	7,156	380	-	-		
5340	SOFTWARE UPGRADES	9,798	10,954	20,647	5,039		30,800
5350	FUEL	-	261	974	35	8,500	8,500
5364	M & R COMMUNICATIONS	6,416	1,810	-	-		
5367	LEASED/RENTED EQUIPMENT	-	-	-	-		
5368	MAINTENANCE AGREEMENTS	11,157	8,811	12,287	13,026	49,545	49,545
5413	CONTRACTED SERVICES	-	-	12,632	13,568	271,000	356,250
5414	PROF SVC CONTRACTS	32,790	19,820	124,592	129,446	130,756	135,756
5430	TELEPHONE	94,891	172,457	-	-	-	-
5431	ADMIN. TELEPHONE	5,100	4,800	13,628	9,140	23,860	43,070
5461	TRAINING	6,677	11,304	9,087	4,848	13,820	13,820
5462	TRAVEL EXPENSE	3,233	10,494	3,377	442	4,000	6,000
5472	EMPLOYEE RECOG/AWARDS	666	216	620	2,352	1,500	1,500
5481	COMMUNITY EDUCATION	-	308	2,324	1,622	2,500	2,500
5500	SUBSCRIPTIONS	1,588	1,440	-	1,846	2,000	2,000
5505	MEMBERSHIP DUES	150	-	-	-	-	
5571	RETREAT EXPENSE	-	-	-	-	-	
Total Materials and Services		**228,102**	**279,039**	**239,811**	**219,916**	**573,916**	**718,676**
Other							
5850	DEBT SERVICE	-	-	363	-	7,000	11,000
Total Other		**-**	**-**	**363**	**-**	**7,000**	**11,000**
Total Operations		**10,847,661**	**10,752,325**	**11,171,216**	**11,908,098**	**14,243,907**	**14,997,126**

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 – Two full time positions 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 FY27 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	FY26 Achieved	FY25 Achieved	FY24 Achieved	FY23 Achieved	FY22 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	✓	✓	✓	✓	✓
Web site	Enhance website to include micromain links, ultimately for work order	✗	new			
Web sties	Both public and internal website upgrades completed	✓	✓	N/A	✓	✗

✓ Goal achieved
✗ Goal not met

INFORMATION TECHNOLOGY

Object	Account Name	FY22 Actuals	FY23 Actuals	FY24 Actuals	FY25 Actuals	FY26 Budget	FY27 Budget
Personnel Services							
5001	ADMIN-SALARIES & WAGES	387,202	412,877	473,868	527,292	767,854	862,820
5015	VACATION PAYOUT	13,875	3,027	36,543	-	-	-
5120	OVERTIME PAY	11,473	21,080	22,760	10,082	24,000	10,000
5121	COMP TIME	-	-	-	-	2,500	2,500
5130	CELL PHONE ALLOWANCE	-	-	2,040	600	3,600	3,600
5201	PERS CONTRIBUTION	103,794	119,946	141,945	145,364	215,448	263,676
5203	FICA/MEDICARE	29,242	32,478	38,814	39,916	60,645	65,040
5204	OREGON PAID LEAVE TAX	-	936	1,976	2,087	3,192	3,516
5206	WORKERS COMP	1,923	1,466	743	4,493	3,192	3,516
5207	TRIMET TAX	2,268	2,656	3,353	3,370	5,586	5,537
5210	HEALTH INSURANCES	100,033	97,991	100,873	119,366	183,529	193,362
5230	DEFERRED COMPENSATION MATCH	2,135	2,476	3,371	4,095	7,980	7,910
5240	LIFE/DISABILITY/VEBA	3,199	3,245	3,359	4,391	7,182	7,910
Total Personnel Services		**655,144**	**698,178**	**829,646**	**861,056**	**1,284,706**	**1,429,387**
					-		
Materials and Services							
5300	OFFICE SUPPLIES	1,457	1,167	6,158	827	-	
5303	UNIFORMS	2,000	137	-	2,479	3,200	3,200
5323	FOOD/REFRESHMENTS	24	1,689	1,772	166	150	150
5330	NONCAPITAL FURNITURE & EQUIP	569	220	9	-	5,000	5,000
5335	COMPUTER HARDWARE & SUPPLIES	46,479	5,389	3,180	136	18,900	32,600
5336	MAJCS CAD Technology	225,382	52,769	13,575	11,063	-	
5340	SOFTWARE UPGRADES	9,485	26,872	-	-	-	
5367	LEASED/RENTED EQUIPMENT	-	-	52,687	-	-	
5368	MAINTENANCE AGREEMENTS	124,714	143,581	-		289,881	273,996
5413	CONTRACTED SERVICES	-	-	114,980	213,519	126,415	160,500
5414	PROFESSIONAL SVC CONTRACTS	173,058	112,225	111,985	89,963	3,000	3,000
5431	ADMIN. TELEPHONE	977	1,000	5,925	2,380	-	
5461	TRAINING	1,740	2,040	-	-	9,300	6,000
5462	TRAVEL EXPENSE	(441)	141	-	1,510	9,500	5,500
5472	EMPLOYEE RECOGNITION/AWARDS	-	-	416	138	400	400
5500	SUBSCRIPTIONS	6,535	841	29	150	149,559	149,665
5505	MEMBERSHIP DUES	149	50	12,127	73,821	120	146
5515	FEES & SVC CHARGES	-	-	-		-	
Total Materials and Services		**592,128**	**348,121**	**322,843**	**396,152**	**615,425**	**640,157**
Capital Outlay							
5660	COMPUTER EQUIPMENT	305,024	118,710	67,186	100,593	566,000	301,000
Total Capital Outlay		**305,024**	**118,710**	**67,186**	**100,593**	**566,000**	**301,000**
Total Information Technology		**1,552,296**	**1,165,009**	**1,219,674**	**1,357,801**	**2,466,131**	**2,370,544**

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.

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 FY27, the PDCC budget is similar to the previous fiscal year with an increase for software services and maintenance agreements.

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	FY26 Achieved	FY25 Achieved	FY24 Achieved	FY23 Achieved	FY22 Achieved
CAD to CAD projects	All projects are operational and maintained	✓	✓	✓	✓	new
Fiscal responsibility	All transactions are documented, properly vetted and approved.	✓	✓	✓	✓	new

✓ Goal achieved
× Goal not met

PDCC

Object	Account Name	FY22 Actuals	FY23 Actuals	FY24 Actuals	FY25 Actuals	FY26 Budget	FY27 Budget
Materials and Services							
5335	COMPUTER HARDWARE & SUPPLIES	-	-	169	1,278	3,435	2,780
5340	SOFTWARE UPGRADES	-	-	-	-		13,333
5368	MAINTENANCE AGREEMENTS	-	18,660	20,888	12,749	28,771	41,758
5410	LEGAL SERVICES	-	-	670	533	494	380
5414	PROFESSIONAL SVC CONTRACTS	-	12,726	15,979	22,549	45,795	42,550
5430	TELEPHONE	-	624	5,624	9,409	8,150	8,558
5572	ADVERTISING/PUBLIC NOTICES	-	-	-		240	182
Total Materials and Services		**-**	**32,010**	**43,330**	**46,518**	**86,885**	**109,541**
Total PDCC		**-**	**32,010**	**43,330**	**46,518**	**86,885**	**109,541**

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 full time database administrator that manages all projects which arise from the program. This position is employed by WCCCA, though all consortium members split the cost of the position through a cost sharing model.

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 FY27 budget established for MAJCS is very similar to the previous year's budget. It reflects an increase software maintenance agreements to maintain the CAD system.

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	FY26 Achieved	FY25 Achieved	FY24 Achieved	FY23 Achieved	FY22 Achieved
CAD to CAD projects	All projects are operational and maintained	✓	✓	✓	✓	new
Fiscal responsibility	All transactions are documented, properly vetted and approved.	✓	✓	✓	✓	new
Mobile Data System	No downtime to Mobile Data System	✗	✗	✗	✗	new

✓ Goal achieved
✗ Goal not met

MAJCS

Object	Account Name	FY22 Actuals	FY23 Actuals	FY24 Actuals	FY25 Actuals	FY26 Budget	FY27 Budget
Materials and Services							
5301	RADIO SUPPLIES	-	137	-	-	-	
5335	COMPUTER HARDWARE & SUPPLIES	-	-	-	2,293	23,500	51,489
5336	MAJCS CAT TECHNOLOGY	-	165,675	329,315	207,579	104,300	120,450
5340	SOFTWARE UPGRADES	-	268,746	-	2,130		
5368	MAINTENANCE AGREEMENTS	-	7,385	8,453	144,604	361,900	401,917
5414	PROFESSIONAL SVC CONTRACTS	-	26,298	36,181	33,881	116,850	125,499
5430	TELEPHONE	-	1,391	11,828	2,930	1,500	1,500
Total Materials and Services		**-**	**469,495**	**385,777**	**393,417**	**608,050**	**700,855**
Total MAJCS		**-**	**469,495**	**385,777**	**393,417**	**608,050**	**700,855**

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 radio and maintenance technicians. The Technical Services manager is split 60/40 with Information Technology, giving Radio Services a budgeted total of 9.2 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 FY27 budget is similar to the previous year's budget, but differs most significantly in capital outlay. The largest project onboard for FY27 is the first phase of the Juniper replacement project, budgeted at $450,000. A server upgrade is budgeted for $205,000.

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	FY26 Achieved	FY25 Achieved	FY24 Achieved	FY23 Achieved	FY22 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	FY22 Actuals	FY23 Actuals	FY24 Actuals	FY25 Actuals	FY26 Budget	FY27 Budget
Personnel Services							
5001	ADMIN-SALARIES & WAGES	790,103	829,663	928,730	870,613	1,150,360	1,218,111
5015	VACATION PAYOUT	3,510	8,750	54,815	1,277		
5120	OVERTIME PAY	39,774	34,070	58,079	53,210	70,000	70,000
5130	CELL PHONE ALLOWANCE	-	7,760	10,157	11,757	12,000	13,000
5121	COMP TIME	6,403		5,160	3,180	3,500	3,500
5201	PERS CONTRIBUTION	237,637	239,907	283,495	270,858	352,220	371,814
5203	FICA/MEDICARE	63,363	66,334	79,772	71,033	92,690	98,629
5204	OREGON PAID LEAVE TAX	-	1,950	4,099	3,714	4,943	5,218
5206	WORKERS COMP	41,662	25,212	13,089	11,093	34,604	26,092
5207	TRIMET TAX	6,241	6,723	8,468	7,606	9,887	10,569
5210	HEALTH INSURANCES	164,586	170,759	183,291	178,567	221,219	238,744
5230	DEFERRED COMPENSATION MATCH	8,179	8,172	9,531	8,023	12,359	11,741
5240	LIFE/DISABILITY/VEBA	7,317	6,748	7,704	8,789	12,359	11,741
Total Personnel Services		**1,368,775**	**1,406,048**	**1,646,391**	**1,499,720**	**1,976,140**	**2,079,159**
Materials and Services							
5300	OFFICE SUPPLIES	1,059	2,670	30,966	12,022	10,500	11,000
5301	RADIO SUPPLIES	13,361	16,472	-		-	
5303	UNIFORMS	4,400	3,658	4,229	6,410	5,550	5,775
5323	FOOD/REFRESHMENTS	239	1,045	2,080	2,001	1,000	1,100
5330	NONCAPITAL FURNITURE & EQUIP	-	4,722	29,274	1,041	6,500	27,400
5340	SOFTWARE UPGRADES	344	-	-		-	13,000
5350	FUEL	15,433	17,101	21,850	18,046	18,500	20,000
5360	RADIO INFRASTRUCTURE MATERIALS	41,340	57,877	79,645	90,248	45,000	50,000
5363	M & R VEHICLES	13,510	31,115	32,959	20,427	15,000	22,800
5368	MAINTENANCE AGREEMENTS	(2,372)		-	-	233,500	177,682
5414	PROFESSIONAL SVC	2,060	28,555	79,235	122,299	99,803	
5430	TELEPHONE	3,741	7,575	14,795	17,076	4,500	4,650
5431	ADMIN. TELEPHONE	4,560	3,651	2,498	5,973	3,000	
5461	TRAINING	200	4,885	-	-	3,400	6,000
5462	TRAVEL EXPENSE	1,509	1,633	1,322	545	16,700	17,300
5472	EMPLOYEE RECOGNITION/AWARDS	13	3,170	3,321	1,663	500	500
5500	SUBSCRIPTIONS	629	26	200	-	21,997	27,680
5505	MEMBERSHIP DUES	-	330	320	682	762	820
5510	SHIPPING & POSTAGE	3,219	50	-	957	3,500	5,000
5515	FEES & SVC CHARGES	-	3,941	4,320	4,006	-	
5572	ADVERTISING/PUBLIC NOTICES	2,222				320	320
Total Materials and Services		**105,467**	**188,476**	**307,014**	**303,396**	**490,032**	**391,027**
Capital Outlay							
5610	BUILDING IMPROVEMENTS	-	-	10,600	34,412	5,000	5,000
5615	VEHICLES	38,460	73,247		34,986	75,000	63,000
5630	OFFICE FURNITURE AND EQUIPMENT	-	-			5,000	3,500
5645	SHOP EQUIPMENT	-	-			15,500	31,000
5650	COMMUNICATIONS EQUIPMENT	-	-	-	279,444	120,000	682,000
Total Capital Outlay		**38,460**	**73,247**	**10,600**	**348,842**	**220,500**	**784,500**
Total Radio Services		**1,512,702**	**1,667,771**	**1,964,005**	**2,151,958**	**2,686,672**	**3,254,686**

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.

The FY27 Facilities budget is reduced from FY26 based on fewer one time capital projects and a reduction in some maintenance expenses.

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	FY26 Achieved	FY25 Achieved	FY24 Achieved	FY23 Achieved	FY22 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
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	FY22 Actuals	FY23 Actuals	FY24 Actuals	FY25 Actuals	FY26 Budget	FY27 Budget
Personnel Services							
5001	ADMIN-SALARIES & WAGES	-	-	-	137,518	263,361	254,776
5015	VACATION PAYOUT	-	-	-	688		
5120	OVERTIME PAY	-	-	-	2,712	8,000	3,000
5130	CELL PHONE ALLOWANCE	-	-	-	1,754	2,000	3,000
5121	COMP TIME	-	-	-	420	500	500
5201	PERS CONTRIBUTION	-	-	-	37,156	79,420	75,770
5203	FICA/MEDICARE	-	-	-	10,836	20,813	19,726
5204	OREGON PAID LEAVE TAX	-	-	-	567	1,095	1,045
5206	WORKERS COMP	-	-	-	3,416	5,477	5,226
5207	TRIMET TAX	-	-	-	1,162	2,191	2,090
5210	HEALTH INSURANCES	-	-	-	30,775	49,295	64,013
5230	DEFERRED COMPENSATION MATCH	-	-	-	481	2,739	2,613
5240	LIFE/DISABILITY/VEBA	-	-	-	1,745	2,739	2,874
Total Personnel Services		**-**	**-**	**-**	**229,230**	**437,630**	**434,633**
Materials and Services							
5300	OFFICE SUPPLIES	2,591	4,853	11,163	7,286	4,500	9,000
5330	NONCAPITAL FURNITURE & EQUIP	282	2,541	44	135	5,000	5,000
5332	OFFSITE STORAGE	-	-	6,739	10,858	15,000	15,000
5350	FUEL	18,264	24,365	12,868	23,451	29,000	29,000
5361	M & R BUILDING	84,780	539,199	2,112	-	500	500
5362	M & R TOWER SITE FACILITIES	163,744	155,494	332,396	258,087	196,480	128,900
5368	MAINTENANCE AGREEMENTS	6,275	-	195,289	110,565	378,250	275,000
5413	CONTRACTED SERVICES	9,591	6,182	3,157	14,333	250,125	200,050
5416	BUILDING MAINTENANCE	47,552	67,383	6,426	-	6,000	6,300
5432	HEAT/ENERGY	5,001	8,712	-	-	10,080	10,584
5433	ELECTRICITY	199,973	201,985	5,773	6,966	289,800	310,086
5434	WATER/SEWER	11,478	15,313	183,895	200,656	38,430	40,352
5436	GARBAGE	2,949	5,987	40,119	43,527	38,000	39,900
5445	RENT FOR SITE LEASES	125,843		3,546	3,741	-	-
5461	TRAINING	-	-	-	-	-	3,000
5500	SUBSCRIPTIONS	-	-	179	-	-	-
Total Materials and Services		**678,323**	**1,032,014**	**803,707**	**679,605**	**1,261,165**	**1,072,672**
Capital Outlay							
5610	BUILDING IMPROVEMENTS	-	37,631	175,217	105,266	303,700	116,200
5615	VEHICLES	-	-	38,799	72,938	-	50,000
5630	OFFICE FURNITURE & EQUIPMENT	230,330	-	4,246	19,871	10,000	14,000
5640	BUILDING EQUIPMENT	-	-	-		166,200	33,000
5645	SHOP EQUIPMENT	-	-	24,700	-	42,000	
5650	COMMUNICATIONS EQUIPMENT	31,546	32,595	98,784	4,737	-	
Total Capital Outlay		**261,876**	**70,226**	**341,746**	**202,812**	**521,900**	**213,200**
5850	DEBT SERVICE	-	104,973	132,754	113,695	121,495	129,438
Total Other		**-**	**104,973**	**132,754**	**113,695**	**121,495**	**129,438**
Total Facilities		**940,199**	**1,207,213**	**1,278,207**	**1,225,342**	**2,342,190**	**1,849,943**

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. All of the projects mentioned here are budgeted in various General Fund departments described and detailed above this section.

For FY27 in the General Fund, $1,077,700 will be the budget for Capital Outlay. The largest single expense of this is $450,000 in the Radio Services department for the upgrade of the Juniper relay system. This project is scheduled to continue through FY28, with a total cost of $800,000. Radio will also replace some servers for a cost of $205,000 in FY27.

Dispatchers at WCCCA have a long training process which can take up to and more than one year. WCCCA has a well developed training lab to support this cycle. In FY27 the Vesta phones in the training lab are scheduled to be replaced with phones that are identical to those on the dispatch floor. The cost of this project is $105,000.

In addition, WCCCA has a couple of vehicle replacements at $50,000 scheduled and projects around the WCCCA building site and radio sites for $70,000 in the plans for FY27. There is $147,700 worth of small projects and capital equipment purchases for FY27.

GF Capital Outlay Summary

Project	FY27 Budget	Department	Description
Juniper Replacement	$ 450,000	Radio	Phase I of replacement of relays at radio sites
RM Server Upgrade	205,000	Radio	Replace servers for radio system
Vesta Phones	105,000	Information Technology	Replace Vesta phones in training lab
Vehicles	50,000	Facilities	Mini van for Administration
Vehicles	50,000	Radio	Replace 3/4 ton pickup
WCCCA building repairs	25,000	Facilities	Gate/sidwalk repairs for pedestrian egress
WCCCA building repairs	25,000	Facilities	Asphals roofing for ThermoBond buildings
WCCCA building repairs	20,000	Facilities	Walkoff mats for WCCCA roof
other	147,700	various	small projects less than $20k
Total	$ 1,077,700		

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 2030 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 $1,000,000 in FY27.

Aside from the transfer, no appropriations have been requested by the Agency for FY27 in the Capital Projects Fund. There is, therefore, no expected spending from this fund.

Capital Projects Fund

	Actual FY25	FY26 Adopted Budget	FY26 Estimated to June 30	Proposed Budget FY27
RESOURCES				
Beginning Working Capital	920,639	1,007,600	2,528,900	3,658,442
Revenues				
Interest Income		-	29,542	-
Wash. Co. Bond Distribution		-	-	-
Transfers In		1,100,000	1,100,000	1,000,000
Total Revenues	1,608,261	1,100,000	1,129,542	1,000,000
TOTAL RESOURCES	2,528,900	2,107,600	3,658,442	4,658,442
REQUIREMENTS				
Capital Outlay	-	-	-	-
Contingency	-	1,000,000	-	1,000,000
TOTAL REQUIREMENTS	-	1,000,000	-	1,000,000
Fund Balance (UEFB)	-	1,107,600	-	3,658,442
Fiscal Year End Fund Balance	2,528,900	-	3,658,442	-
TOTAL BUDGET	2,528,900	2,107,600	3,658,442	4,658,442

CAPITAL PROJECTS FUND REVENUE

Object	Account Name	FY22 Actuals	FY23 Actuals	FY24 Actuals	FY25 Actuals	FY26 Budget	FY27 Budget
Revenue							
4050	INTEREST INCOME	5,843	32,870	37,525	33,261	-	-
4200	Intergovt'l Contracts	-	-	-	-	-	-
4300	Wash. Co. 2016 Bond Revenue	5,946,913	2,527,761	2,789,476	-	-	-
4600	Transfer In	-	-		1,575,000	1,100,000	1,000,000
Total Revenue		**5,952,756**	**2,560,631**	**2,827,001**	**1,608,261**	**1,100,000**	**1,000,000**

CAPITAL PROJECTS FUND EXPENSES

Object	Account Name	FY22 Actuals	FY23 Actuals	FY24 Actuals	FY25 Actuals	FY26 Budget	FY27 Budget
Capital Outlay							
56XX	CAPITAL FURNITURE	9,602	12,512	-	-	-	-
5640	BUILDING EQUIPMENT	-	-	-	-	-	-
5700	CAPITAL OUTLAY	6,056,187	2,843,736	2,612,384	-	-	-
Total Expense		**6,065,789**	**2,856,248**	**2,612,384**	**-**	**-**	**-**

SIGNIFICANT FORECASTED CAPITAL EXPENDITURES

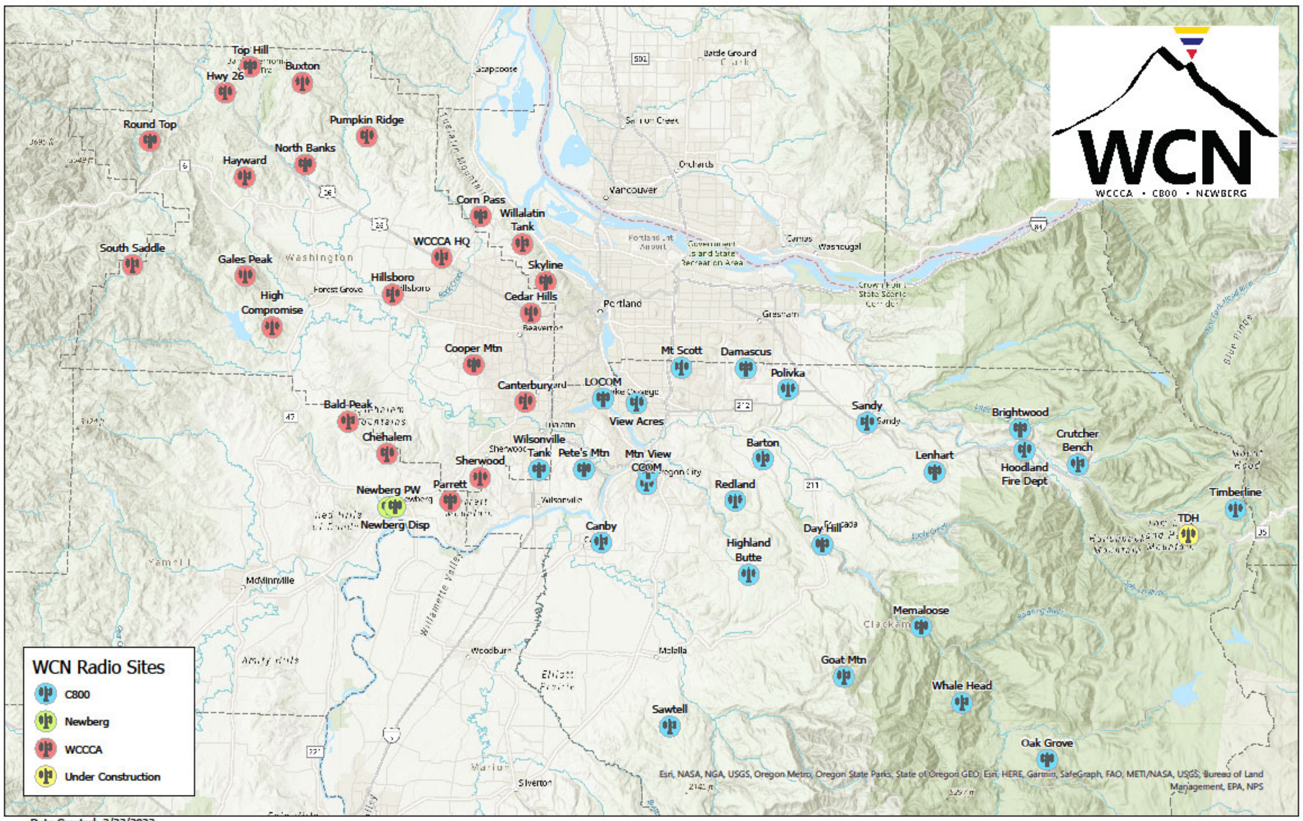
Below is a list of foreseen capital projects and the year that they are presently expected. All projects are currently under review and analysis are likely to be revised for cost and timelines. A savings plan is in place to pay for the CAD ugrade when it becomes executable, however management feels that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

Capital Projects Forecast

Project	Est. Inflated Cost	Year Due
MPLS Replacement (Juniper ph. 2)	400,000	2028
Network Infrastructure Switches	424,000	2030
CAD Upgrade	4,816,000	2030
Next Gen 911 Telephone Upgrade	728,000	2030
RM Server Upgrade	205,000	2031
Motorola SUA	5,750,000	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
- ❖Leases Payable
- ❖Glossary

Fiscal Year 2025-26 Member Fees

WASHINGTON COUNTY CONSOLIDATED COMMUNICATIONS AGENCY

FY 2026/27 WCCCA Member User Costs by Agency

Prior Year	Agency	Dispatch Services	Radio System	Subtotal Costs	Amount over Prior Year	% Increase % above capped fee*		5% Cap Adjustment	Total $ Increase over prior year	Recommended Budget	% Inc. after 3% Adj.
$ 2,975,019	Sheriff's Office	$ 2,384,933	$ 678,161	$ 3,063,094	$ 88,075	3.0%		$ 40,883	$ 128,958	$ 3,103,977.01	4.3%
1,595,549	Beaverton Police	1,442,201	221,880	1,664,081	68,532	4.3%		22,210	90,743	$ 1,686,291.69	5.7%
1,706,487	Hillsboro Police	1,491,244	243,443	1,734,686	28,199	1.7%		23,153	51,352	$ 1,757,838.95	3.0%
843,395	Tigard Police	737,192	134,241	871,433	28,038	3.3%		11,631	39,669	$ 883,063.60	4.7%
377,586	Tualatin Police	347,703	61,208	408,911	31,326	8.3%		5,458	36,783	$ 414,369.01	9.7%
268,427	Sherwood Police	225,271	46,602	271,872	3,446	1.3%		3,629	7,074	$ 275,501.07	2.6%
376,306	Forest Grove Police	340,762	47,993	388,755	12,449	3.3%		5,189	17,638	$ 393,944.04	4.7%
159,350	Cornelius Police	172,322	-	172,322	12,973	8.1%		2,300	15,272	$ 174,621.99	9.6%
27,716	King City Police	59,747	11,129	70,875	43,159	155.7%	*	(41,773)	1,386	$ 29,102.16	5.0%
16,693	North Plains Police	26,570	-	26,570	9,877	59.2%	*	(9,043)	835	$ 17,527.49	5.0%
13,198	City of Durham	12,358	-	12,358	(840)	-6.4%	*	840	-	$ 13,197.59	0.0%
9,632	Banks Police	12,200	-	12,200	2,568	26.7%	*	(2,086)	482	$ 10,114.04	5.0%
4,754	Gaston Police	4,836	-	4,836	83	1.7%	*	155	238	$ 4,991.20	5.0%
$ 8,374,111	**Total Police Costs**	$ 7,257,338	$ 1,444,657	$ 8,701,996	$ 327,885			$ 62,544	$ 390,429	**$ 8,764,539.85**	
$ 2,930,550	TVFR	$ 2,522,787	$ 557,136	$ 3,079,922	$ 149,372	5.1%		$ 41,107	$ 190,479	$ 3,121,029.59	6.5%
694,909	Hillsboro Fire	606,048	137,719	743,767	48,859	7.0%		9,927	58,786	$ 753,694.25	8.5%
256,025	Forest Grove Fire	186,043	75,815	261,858	5,833	2.3%		3,495	9,327	$ 265,352.95	3.6%
61,735	Cornelius Fire	68,320	41,037	109,357	47,623	77.1%	*	(44,536)	3,087	$ 64,821.63	5.0%
38,454	Banks Fire District #13	25,468	56,340	81,807	43,353	112.7%	*	(41,430)	1,923	$ 40,377.17	5.0%
25,486	Gaston Fire	18,221	39,646	57,868	32,382	127.1%	*	(31,108)	1,274	$ 26,760.15	5.0%
$ 4,007,159	**Total Fire Costs**	$ 3,426,887	$ 907,693	$ 4,334,580	$ 327,420			$ (62,544)	$ 264,875	**$ 4,272,035.75**	

* *= subject to a cap of 5% increase*

12,381,270	**Combined Police & Fire member fees, above:**			**Agency Members**	**$ 13,036,576**	
189,984	Member Dispatch	Member Radio	Total	**+Associate Members**	**223,967**	
$ 12,571,254	$ 10,684,226	$ 2,576,317	$ 13,260,543	**Total**	**$ 13,260,543**	5.48%
Prior year						

Leases Payable

	Principal	Interest	Total Requirements
2026	$ 93,355	$ 42,939	$ 136,294
2027	91,203	41,032	132,235
2028	89,515	39,180	128,695
2029	89,428	37,577	127,005
2030	94,203	36,012	130,215
2031-2035	549,153	153,547	702,700
2036-2040	543,080	104,626	647,706
2041-2045	640,785	54,818	695,603
2046-2048	230,593	6,352	236,945
	$ 2,421,315	$ 516,083	$ 2,937,398

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.

PSSTG

Also known as DPPST, this is the Oregon Department of Public Safety Standards and Training. PSSTG is the authoritative source for training law enforcement, fire and others, including dispatch services.

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.