Washington County Consolidated Communications Agency

Approved Budget Document
Fiscal Year 2021-22

Approved June 17, 2021

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GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

Washington Co. Consolidated Communications Agency

Oregon

For the Fiscal Year Beginning

July 1, 2020

Christopher P. Morrill

Executive Director

TABLE OF CONTENTS

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INTRODUCTION

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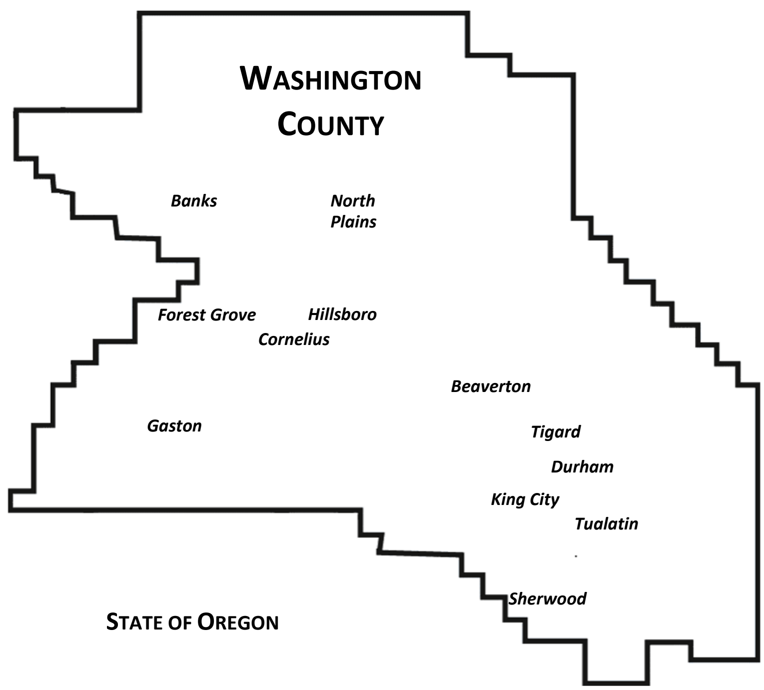
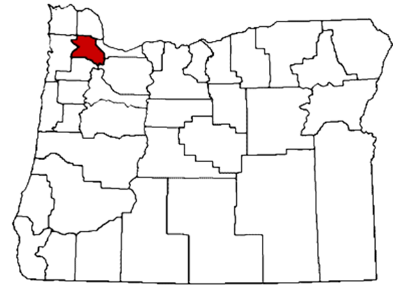
AGENCY OVERVIEW

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

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



The Agency serves an area of 798 square miles and a population of approximately 695,557. 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.

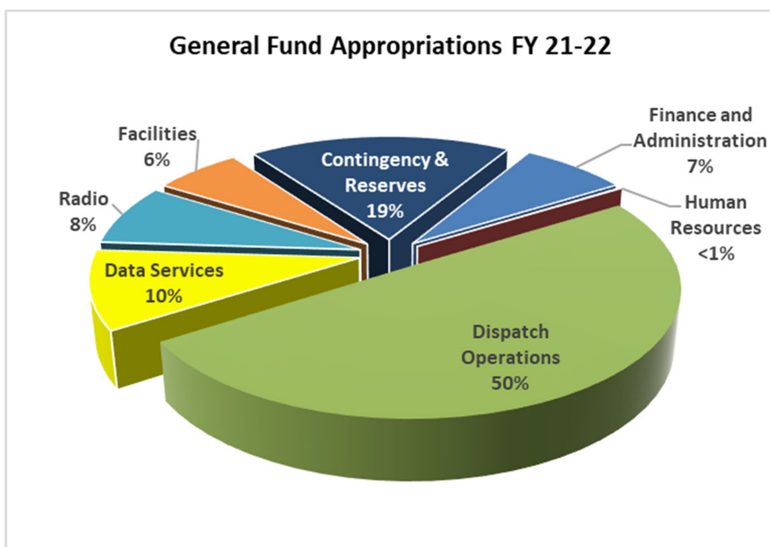
The Agency is funded by user fees from the participating jurisdictions, State 9-1-1 excise taxes, contract revenues from Clackamas County's C800 Radio Group (a governmental partnership formed under Oregon Revised Statutes Chapter 190), the City of Newberg, and other smaller contracts. The Agency provides radio, paging and data infrastructure maintenance and development services to Clackamas 800 Radio Group (C800) and currently shares a 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 102.45 full time equivalent positions; its budget is organized on a department basis, consisting of Administration & Finance, Dispatch Services, and Technical Services.

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

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

This chart represents the General Fund's proposed appropriations for Fiscal Year 2021-22.



Washington County Consolidated Communications Agency
Principal Taxpayers within the County
Most Recent Year and Nine Years Prior
(dollars in thousands)

	2020			2021		
	Rank	Assessed valuation	Percent of total	Rank	Assessed valuation	Percent of total
Private Enterprises						
Intel	1	$ 1,970,829	2.90 %	1	$ 1,053,478	2.32 %
Nike, Inc.	2	1,011,210	1.49	3	429,873	0.95
Pacific Realty Associates	4	405,106	0.60	6	294,193	0.65
Genentech	6	274,027	0.40	7	212,605	0.47
Comcast Corporation	7	254,049	0.37	2	436,478	0.96
Verizon Communications	8	241,357	0.35			
Nike IHM	9	216,673	0.32			
LAM Research Corporation	10	190,463	0.28			
Frontier Communications				8	155,112	0.34
Maxim Integrated Products				9	132,746	0.29
Tektronix				10	104,442	0.23
Utilities						
Portland General Electric	3	616,309	0.91	4	355,704	0.78
Northwest Natural Gas	5	368,707	0.54	5	300,944	0.66
All other taxpayers		62,483,626	91.84		41,923,908	92.35
Total		$ 68,032,356	100.00 %		$ 45,399,483	100.00 %

Source: Washington County Consolidated Annual Financial Report

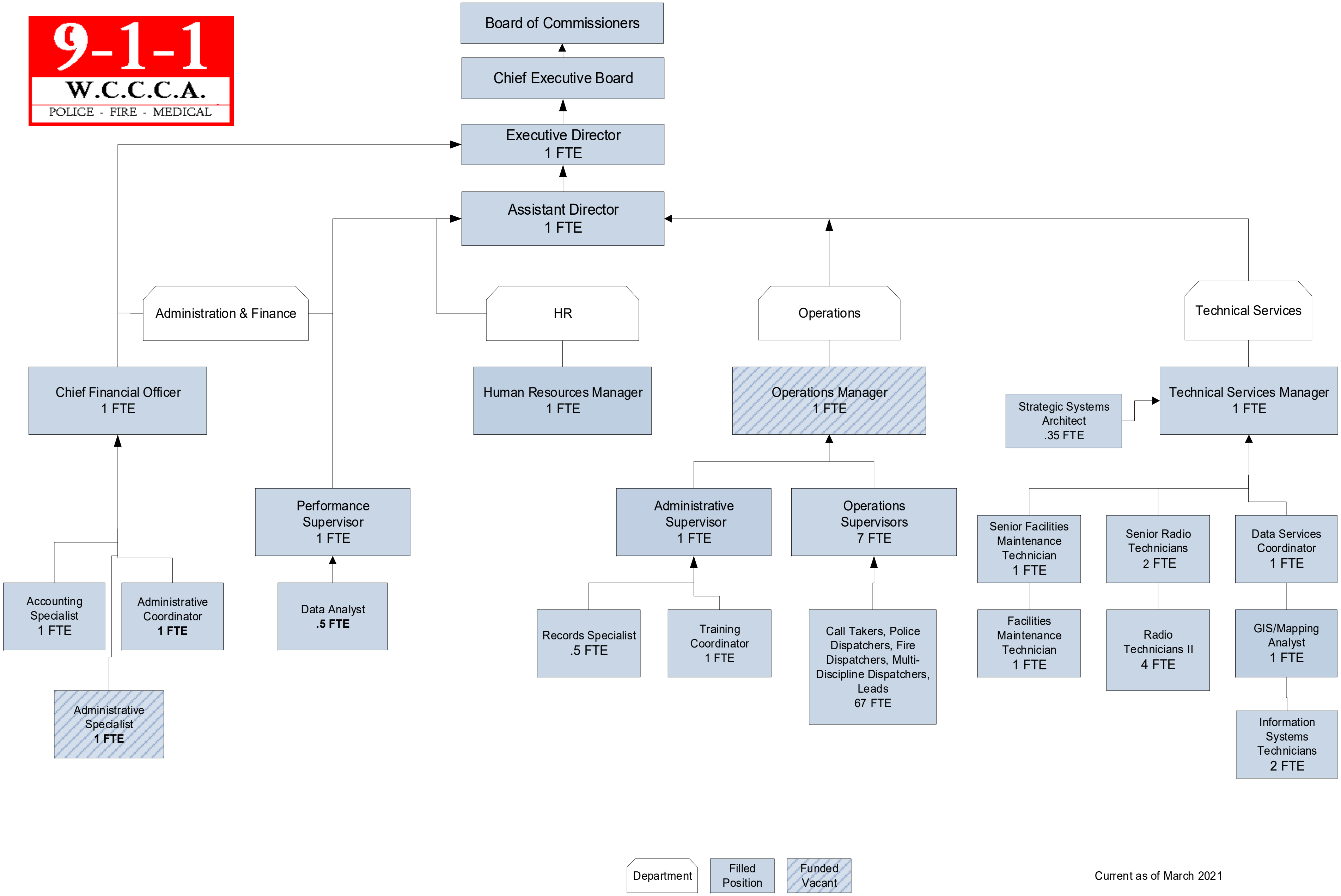
Washington County Consolidated Communications Agency
Major Employment Sectors
Most Recent Year and Nine Years Prior

For Washington County, Oregon	As of June, 2020 Sector Total	As of June, 2020 Pct. of Total	As of June, 2011 Sector Total	As of June, 2011 Pct. of Total
Private				
Natural resources and Mining	3,311	1.2 %	3,051	1.3 %
Construction	16,626	5.8	11,526	4.7
Manufacturing	50,964	17.8	43,135	17.7
Trade, transportation and utilities	50,306	17.6	48,042	19.8
Information	7,523	2.6	8,030	3.3
Financial activities	14,899	5.2	13,529	5.6
Professional and business services	53,588	18.7	36,586	15.0
Education and health services	36,754	12.9	29,583	12.2
Leisure and hospitality	21,180	7.4	20,059	8.2
Other services	8,861	3.1	7,468	3.1
Unclassified	414	0.1	69	0.0
Government				
Federal government	968	0.3	777	0.3
State government	2,140	0.7	2,627	1.1
Local government	18,290	6.4	18,713	7.7
Total non-farm employment	285,824	100.0 %	243,195	100.0 %

Source: State of Oregon Employment Department Employment and Wages by Industry (QCEW)

Fiscal Year 2021-22 Full Time Equivalent Positions

	FY18/19	FY19/20	FY20/21	FY21/22	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	1.00	2.00	2.00	2.00	-
Business Analyst	-	0.50	0.50	0.50	-
Performance Supervisor			1.00	1.00	-
Background Investigator	-				-
Total Administration	5.00	6.50	7.50	7.50	-
Human Resources					
Human Resources Manager	-	-	1.00	1.00	-
Sr. HR Analyst	-	1.00			-
Background Investigator	-	0.07	0.07	0.10	0.03
Total Human Resources	-	1.07	1.07	1.10	0.03
Performance Management					
Performance Manager	1.00	1.00	-	-	-
Program Coordinator	1.00	1.00	-	-	-
Human Resources Generalist	1.00	-	-	-	-
Training Coordinator	1.00	1.00	-	-	-
Audio Recording Specialist	0.50	0.50	-	-	-
Background Investigator	0.07	-	-	-	-
Total Performance	4.57	3.50	-	-	-
Operations					
Operations Manager	1.00	1.00	1.00	1.00	-
Assistant Operations Manager	-	-	1.00	-	(1.00)
Administrative Supervisor			1.00	1.00	-
Operations Supervisors	6.00	6.00	7.00	8.00	1.00
Dispatchers/MDDs/Call Takers (Rep)	64.00	67.00	67.00	67.00	-
Training Coordinator			1.00	1.00	-
Audio Recording Specialist			0.50	0.50	-
Total Operations	71.00	74.00	78.50	78.50	-
Radio Services					
Technical Services Manager	-	0.60	0.60	0.60	-
Strategic Systems Architect	0.35	0.35	0.35	0.35	-
Radio Systems Supervisor	1.00	-			-
Radio Technicians (I, II and Senior)	6.00	6.00	6.00	6.00	-
Senior Facilities Maintenance Tech	1.00	1.00	1.00	1.00	-
Facilities Maintenance Tech I	1.00	1.00	1.00	2.00	1.00
Total Radio Services	9.35	8.95	8.95	9.95	1.00
Data Services					
Techincal Services Manager	-	0.40	0.40	0.40	-
Data Services Supervisor/CAD Mgr	1.00	-	-	-	-
Data Services Coordinator	2.00	2.00	2.00	2.00	-
Info Systems Analyst	-	1.00	1.00	2.00	1.00
Info Systems Technician	1.00	-	-	-	-
GIS/Mapping Analyst	1.00	1.00	1.00	1.00	-
Total Data Services	5.00	4.40	4.40	5.40	1.00
Total FTE	**94.92**	**98.42**	**100.42**	**102.45**	**2.03**



Current as of March 2021

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 Cornelius	City Manager Rob Drake
City of Beaverton	Mayor Lacey Beaty
Washington County	Assistant County Administrator Sia Lindstrom
Tualatin Valley Fire & Rescue	Board of Directors Bob Wyffels
City of Hillsboro	Fire Chief David Downey
City of Tualatin	Councilor Maria Reyes
City of Tigard	Police Chief Kathy McAlpine
City of Sherwood	Captain Ty Hanlon
City of Forest Grove	Mayor Pete Truax
City of Gaston	Mayor Jerry Spaulding
City of King City	Police Chief Ernie Happala
City of North Plains	Councilor Robert Kindel, Jr.
City of Durham	Councilor Chuck Van Meter
City of Banks	Councilor Mark Gregg
Banks Fire Protect. Dist. #13	Fire Chief Rodney Linz
Cornelius Rural Fire District	Vacant
Gaston Rural Fire District	Vacant

Citizen Representatives

Appointed By	Representative	Terms
TVF&R	Don Haynes	2/2017 – 12/2019
City of Forest Grove	Cleo Howell	1/2016 – 12/2019
City of Sherwood	Keith Mays	1/2016 – 12/2019
City of Beaverton	Nadia Hasan	1/2021 – 12/2024
City of North Plains	Michele McCall Wallace	1/2019 – 12/2021
Banks Fire District	Tonya Witham	1/2019 – 12/2021
City of Cornelius	Ralph Brown	1/2019 – 12/2021

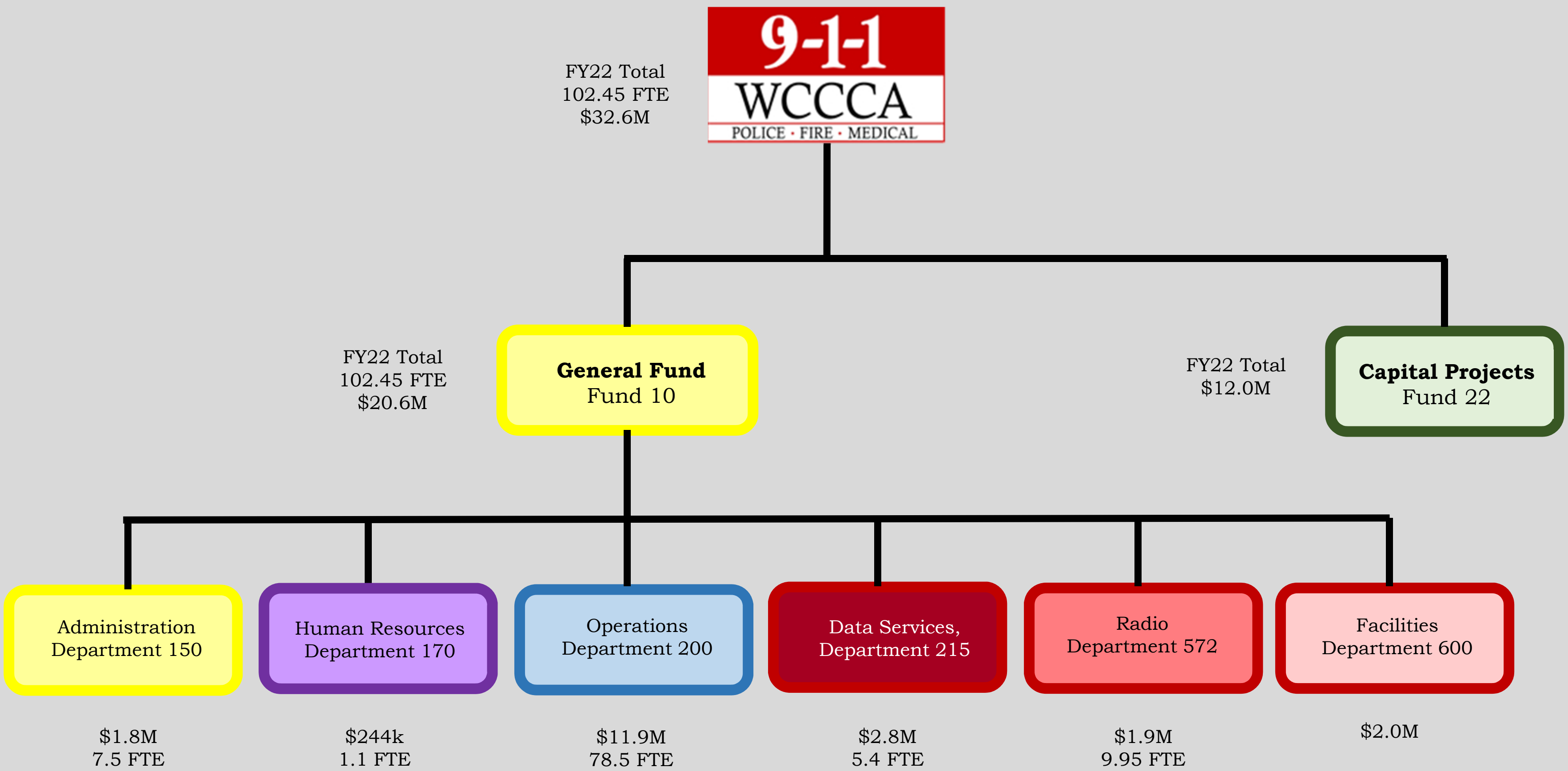
Chief Executive Officers Board

Participating Agency	Board Representative
City of Cornelius	City Manager Rob Drake
City of Tigard	Police Chief Kathy McAlpine
Washington County	Deputy County Administrator Erin Calvert
Tualatin Valley Fire & Rescue	Fire Chief Deric Weiss
TBD	TBD

Executive Management

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

Washington County Consolidated Communications Agency
Budget & Financial Structure



Note: Budget amounts do not include contingency or UEFB

POLICIES & PROCESS

- Budget Process
- Budget Calendar
- Financial Policies

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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.

BUDGET PROCESS

The accounting reflected in this Approved Budget for Fiscal Year 2021-22 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. A call for input to the budget goes out annually as the Agency ramps up its budget process in October or November of each year. Proposals for significant changes or expenditures generally must be vetted and approved by the executive staff by the end of the calendar year.

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 Contingency are the budgetary category levels for expenditure appropriations and budgetary control for each fund. Amounts are also scheduled for Unappropriated Ending Fund Balance. 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 Fiscal Year 2021-22 budget was reviewed by stakeholders on February 4, 2021. The Board of Commissioners met to review and deliberate upon the Proposed Budget on February 18, 2021, and then approved the proposed budget to move forward to the Budget Committee for consideration. The Budget Committee reviewed and approved the proposed budget on February 18, 2021. On June 17 of 2021, the Board of Commissioners reviewed a revised budget based on the budget approved by the Budget Committee and adopted it.

Calendar for the FY22 Budget Build

***November 19*:** Chief Executive Officer (CEO) Board reviews the budget calendar and financial policies

December 17: Board of Commissioners approves the budget calendar and financial policies. If necessary, new appointments to the Budget Committee are made.

January 21: CEO reviews draft budget, financial forecast and proposed user fees.

***January 28*:** Budget and fees presentation to users and users' finance departments

***February 18*:** CEO Board to consider any changes submitted to the proposed budget; recommends Proposed Budget to the Budget Committee; reviews user and non-member costs to recommend to Board of Commissioners.

Board of Commissioners meets to review and approve user and non-member costs.

The Budget Committee meets to review and recommend proposed budget to the Board of Commissioners.

March 18: Budget Committee meeting for budget approval, if necessary.

***June 17*:** CEO Board meeting and Board of Commissioners meeting to adopt the budget.

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

November, 2020						
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, 2020						
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, 2021						
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, 2021						
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						

June, 2021						
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			

BUDGET MESSAGE

- Budget Snapshot
- Financial Planning
- General Fund
- Capital Project Fund
- FY19 Accomplishments
- Initiatives
- Acknowledgements
- Budget Assumptions
- Forecasts
- Member User Fees

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May 31, 2021

TO: Budget Committee Members
Board of Commissioners
Chief Executive Officers Board Members
Sheriff, Chiefs and City Managers of WCCCA Participating Agencies
Citizens of Washington County

FROM: Michael Stout, Chief Financial Officer

Washington County Consolidated Communications Agency (WCCCA, Agency) is on the brink of some exciting and profound changes which will take place within the Fiscal Year 2021-22 budget, which I am delighted to present to you here. Despite the rapid evolution of the Agency, WCCCA will not lose sight of its commitment to providing timely, efficient and compassionate communication services to all citizens through innovation, employee excellence and partnerships with public safety providers.

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, strategic financial effort involving WCCCA staff and our members to address the Agency's financial challenges, identify cost saving measures and provide the resources necessary to ensure that WCCCA continues to provide excellence to a robust and reliable emergency communications radio system for all of our users and citizens.

Below is a consolidated picture of all Agency funds for a three-year comparative view. In consolidating, inter-fund transfers (an equal amount of revenue and expense) are eliminated. The percentage changes compare the Adopted Budget for Fiscal Year 2021-22 (FY 2020-21 or FY21) to the current year's budget.

All Funds Consolidated	FY 2019-20 Adopted Budget	FY2020-21 Approved Budget	FY2020-21 Amended Budget	FY 2021-22 Approved Budget	% Change FY22 vs. FY21 Amend
Beginning Working capital	$ 5,430,728	$ 8,871,294	$ 8,871,294	$ 8,430,714	-5.0 %
Revenues					
Wash. Co. Bond Distribution	17,000,000	13,600,000	13,600,000	12,000,000	-11.8
Member Contract Fees	10,667,325	10,384,550	10,384,550	10,701,023	3.0
911 Telephone Taxes	3,100,000	3,600,000	3,600,000	5,200,000	44.4
All other revenues	1,484,541	1,997,846	1,997,846	1,251,439	-37.4
TOTAL RESOURCES	37,682,594	38,453,690	38,453,690	37,583,176	-2.3
Expenditures/Appropriations					
Personnel Services	13,897,379	14,516,046	13,516,046	15,610,801	15.5
Materials & Services	2,124,559	4,360,532	3,760,532	3,670,348	-2.4
Capital Outlay	19,943,000	14,133,000	15,733,000	13,359,000	-15.1
Contingency & Reserves	3,311,657	2,329,149	2,329,149	4,465,533	91.7
TOTAL REQUIREMENTS	39,276,595	35,338,727	35,338,727	37,105,682	5.0
Unappropriated Ending Fund Bal.	6,000	3,114,963	3,114,963	477,494	-84.7
TOTAL BUDGET	$ 39,282,595	$ 38,453,690	$ 38,453,690	$ 37,583,176	-2.3 %

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 only includes the General Fund which encompasses all of the operations of the Agency. This annual financial forecasting provides the Boards and management with a long-term view of the financial health of the Agency, and offers strategic approaches to planning for service levels and predictability of the costs to the member governments that comprise the Agency.

The Agency 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 and consequently the structure of the FY22 budget remains largely unchanged from the previous year. With a new director in place, goals and objectives will likely evolve in FY23.

Call-Taking and Dispatching are at the heart of WCCCA. Nearly 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 new hires up the long training curve are key considerations in budgeting this large chunk of WCCCA's budget. The FY22 budget anticipates a labor settlement and the Operations Department will be staffed with an additional supervisor to assist with hiring bottlenecks and training challenges.

Technical Services refers mostly 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 communication.

Data Services budgets are built with not only technology maintenance costs, but also large CAD costs from a consortium of regional 9-1-1 centers to which WCCCA belongs. This budget ensures the connectivity for our users and members and considers technological challenges and innovations on the horizon. User expectations evolve with technology, making Data Services 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 pressures the Agency faces. The Data Services budget includes expenditures to address these challenges.

Fiscal Responsibility is the discipline in all budgets to act as worthy stewards of our members' contributions and other resources to 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. The Agency has also been challenged Administratively by population growth and internal service expectations. The filling of long vacant reception position budgeted in FY22 will go a long way to improving support for Finance and Human Resource functions.

The budget is based these priorities of the Agency, as guided by the needs of our public and our member agencies. For the FY22 budget, work began in October of 2020 and work was completed in February of the following year. Some adjustments related to capital will require reconsideration of appropriations in June. Trends and assumptions from the current year's financial forecast are used to establish anticipated costs. In February of 2021, 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 discuss the proposed member rate increases.

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

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

For FY22, the aggregate annual membership rate increased about 3.1% from the previous year's budgeted membership fees. The four-year average of aggregate member increases is less than 1.7%. The Agency is conscientious about the increase in member fees and strives to minimize the impact of fee increases on members. Because the Agency has a relatively small membership base, the gap between 9-1-1 tax funding and operational expenses exponentially effects the membership fees. The Agency partners strategize with us to determine fiscal directions and plans to maintain the Agency's 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 service levels are anticipated in FY22.

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 has increased the budgeted revenue for 9-1-1 taxes in FY22 by $1.6 million. The tax currently represents roughly a quarter of the operating revenue needed as illustrated in the shifting funding sources identified below:

General Fund Revenue

	FY 2018-19	FY 2019-20	FY 2020-21
Member Contract Fees	71%	70%	68%
911 Telephone Taxes	20%	20%	24%
All other revenues	9%	10%	8%
	$13,889,848	$14,299,744	$15,198,072

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.

Long range financial planning always considers call taking and dispatching activities first. Call taking and dispatching 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 personnel-driven, with appropriate care, focus and consideration.

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

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. Stakeholders have consistently expressed a preference for stability and predictability in billing. 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 FY22 budget contemplates no changes in service levels. Tax receipt changes and user fee increase are small and are outlined later in the budget document.

General Fund (Operating Fund)

The General Fund comprises 63.2% 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.

Overall, the operational expenses (the combined Personnel Services, Materials & Services and Capital Outlay categories) for the General Fund will increase 6.34% from the amended fiscal year's budget. Discretionary expenses are few and small, if any.

The following are the significant budget changes in this Fiscal Year 2021-22 Approved Budget for the General Fund, as compared to the current year's budget:

<u>Personnel Services (15.5% increase over prior year's budget):</u>

- Salaries and wages will increase by $1,294,408 in FY22 over the final budgeted expense. This increase reflects the re-appropriations the Agency requested in the spring of 2021 of the FY21 budget. In order to execute some capital projects associated with the new facility being built for WCCCA by Washington County, the Agency requested re-appropriation of FY21 budget. Budget capacity created by vacancy savings in personnel services was moved to capital outlay.

  Compared to the initial FY21 budget, the FY22 personnel services budget increase is 7.5%. The FY22 budget includes the addition of 2.0 FTE, a Facilities Technician and a Data Services Technician. In addition, Management has identified the need to add an additional Supervisor position and will reallocate the unfilled Assistant Operations Manager position to this end. The addition of the two new positions will bring the Agency to a total of 102.45 FTE.

- Salary and wage budgets are built with a projected cost of living increase of 2.5% for represented employees and 1.5% for non-represented employees. The current labor contract expired on June 30, 2020. Negotiations continue with WCCCA's labor group, under the umbrella of IAFF Local 1660.

- As indicated previously, the Agency continues to experience significant vacancy savings, but made progress toward hiring vacant positions in FY21 and will continue into the new budget year. The Agency is committed to filling vacant positions and retaining existing employees. Because of the learning curve associated with new hires in operations, the overtime expenses currently being experienced is anticipated to be maintained in FY22. In addition, the Agency intends to physically relocate in the second half of calendar 2021, which will drive overtime for the technical and facilities staff. Agency-wide the overtime budget will be increased to $785,128 for FY22, a 30.1% increase above the initial budget, FY22 budget, but more reflective of the Agency's actual expenses in the current year.

- Benefits are budgeted at an increase of just 15.7% over the ending FY21 budget. This is again the result the re-appropriation of funds done in FY21 to allow for more capital spending. Since the agency had sufficient budget capacity to execute projects, but not enough capital outlay appropriation, some budget capacity from benefits was re-allocated to capital outlay in FY21.

  In comparison to the original budget of FY21, the increase in benefits in FY22 is 7.5%. This is driven by the addition of two positions and increases in the two principal drivers of benefit costs to the agency outpacing inflation, namely health benefits and contributions to the Oregon Public Employee Retirement System

(PERS). Health costs are budgeted 5.6% higher over the initial FY21 budget and PERS costs are budgeted 6.7% higher.

Materials and Services:

The category of Materials and Services decreases in next year's proposed budget by $690,184, a 15.8% decrease over the prior year ending budget. The decrease is $90,184 or 2.4% when compared to the revised budget, again as a result of the re-appropriation previously discussed. The decrease is primarily due to two factors.

- $784,324 of pass through expense was budgeted in FY21, associated with costs shared with partners for technology. This expense, and its offset in revenue, are not budgeted in FY22.
- Certain professional services costs related to strategic planning were removed from the FY22 budget, which were budgeted in FY21. With the introduction of a new Executive director in 2021, these costs were thought more appropriate to defer until FY23 or further.

Capital Outlay:

Capital Outlay was initially budgeted at $533,000 for FY21. During the year, the Agency became aware of some significant costs it would need to bear in conjunction with the new facility under construction for the Agency by Washington County. The projects included assembly of infrastructure equipment at the new location, establishing fiber connectivity, furniture purchases, administrative telephone work and purchasing two call taking positions. The costs associated with these projects exceeded the capital outlay appropriation in the original FY21 budget. The Agency had experienced enough vacancy savings when these projects were recognized and in April of 2021, the Agency requested an amendment to the FY21 budget to reallocate appropriations, allowing for a total capital outlay spend of $2,133,000.

The FY22 Capital Outlay budget is $1,359,000, over half again as much as the original budget, but a decrease of 36.3% compared to the revised budget. The capital outlay budget is largely driven by the same projects identified in the FY21 budget amendment, but were unable to be completed by fiscal 2020-21 year-end.

Capital Projects Fund

The Capital Projects Fund currently functions as a pass-through for Washington County's Public Safety Bond for WCCCA, which funds the continued work toward implementation of a new digital emergency communications radio system and a new seismically structured 9-1-1 facility. Washington County is managing the construction of the new facility while on the emergency communications side, WCCCA manages and reviews expenses, provides that information to Washington County who transfers the funds from the bond to WCCCA for payment. This fund has budgeted $12,000,000 for the continued and final work on the emergency communications system. The work will conclude the construction of 9 communication shelters and towers throughout

Washington County, upgrade 13 existing radio tower sites, prepare the system to transfer from analog to digital around December, 2021, and finalize programming of radios for use by WCCCA's Users. The new facility construction is estimated to be completed by the fall of 2021.

Fiscal Year 2020-21 Accomplishments

FY21 Departmental Goals Summary

Department	Goals set/Achieved	Pct.
Administration	4/4	100%
Human Resources	1/2	50%
Operations	4/4	100%
Data Services	4/4	100%
Radio	2/3	67%
Facilities	3/3	100%

The Agency as a whole is a high-risk operation, and as such, continues its commitment to functioning as a high reliability organization in the context of a Just Culture, which is grounded in the core values of the Agency. We value our people who daily commit themselves to providing critically needed service to our citizens 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 into the challenges of staffing, implementation of new systems and plan for a full move from our current facility to another, we realize that change is continually upon us and we need to encourage resilience, exercise creativity in relieving the stress of our environment and try new things to achieve a healthy organization.

WCCCA is an accredited Agency through the Oregon Accreditation Alliance (OAA) and has been granted it's 4th re-accreditation based on an OAA site visit and review process in January, 2020. WCCCA's Performance Supervisor is responsible for accreditation management for the Agency and has been closely involved on the OAA Board and as the Board Chair, representing both WCCCA and the State Chapter of the Association of Public-Safety Communications Officials (APCO). In this capacity, she continues in assisting the OAA in their focus, research and further development of the accreditation standards for 9-1-1 dispatch centers.

Work continues on the implementation of the digital Emergency Communications System, which is expected to go live around December 2021. So much planning, work, coordination, expertise and skill has gone into every phase of this project, it's truly been a joint effort between WCCCA, Washington County and our system partners and demonstrates what working together can accomplish.

Additionally, the new WCCCA Facility in Hillsboro celebrated its groundbreaking in November, 2019 and work is in progress on foundational elements of the building and site at this time. With the impacts of COVID-19 creating some slight delays, it is anticipated that move-in will take place through the fall of 2021, after testing of all facility systems is complete.

During this past year, efforts have been made to study the immediate needs of the Agency and positions that would best serve those needs. It is Operations that is in most need of some assistance and to that end, staff has been engaged in several areas. HR conducts continuous recruitment to identify and hire successful dispatcher candidates regularly in an attempt to mitigate shortfalls in staffing.

The devasting 2020 wildfires in Oregon particularly strained Operations. In addition to driving overtime, the Agency hosted some resources from a neighboring agency whose facilities were temporarily threatened.

The Agency has managed the COVID crisis well, establishing safety policies and habits which had no impact on stakeholders and only negligible financial impact. Washington County recognized WCCCA amongst its first responders and partnered with the Agency to provide voluntary vaccinations to staff in February of 2021.

Initiatives for the Year and for the Future

Midway through my second year as CFO, I will be working with agency staff to enhance policies and procedures that speak to the future fiscal and capital planning of the Agency. With change in the governance of our County, the ever-evolving technological world around us, the as yet unknown financial impacts of the COVID-19 Pandemic, we will remain closely involved with our members and partners in rising to the challenges that we anticipate ahead. The future is exciting but potentially expensive.

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 as one of our Members recently observed, we may be an information center, or a crime information center or even something that resembles a fusion center. Those 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 citizens, our members and partner agencies.

Staffing our 9-1-1 Operations adequately remains a key focal point. Continuous recruitment and review of hiring processes is critical to identifying successful candidates who will be capable of learning and handling this specialized, difficult work. We are committed to hiring and retaining the best people to serve our communities. We are determined to achieve full staffing in the Center in the coming year and complete new and updated deployment plans to reflect current demands, service levels and effective responses to those calling us in need.

In 2021, we bade a very fond farewell our Director of nearly a decade, Kelly Dutra. In addition to other retirements of key people, the Agency is very much in a state of transition. Fortunately, we welcomed Mark Buchholz as our new director in March. Mark will begin the process of redefining and refocusing the Agency and building an strategy with his own fingerprints very soon. His arrival could not have been timed better, as the Agency will be relocated to a brand new facility just three miles from the current building. This will be the freshest of restarts and revitalization that could be possible for us.

The Budget Document

The Agency matches the processes of its partners by following State of Oregon Local Budget Law to a large extent. It fully 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.

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

Conclusion

The constraints of funding and demand for the services WCCCA provides, including 9-1-1 call taking, emergency dispatch services and radio technology support, demands that the Agency plan strategically. WCCCA continues to improve efficiency, minimize our burden upon our Members and Partners as well as prepare for the changes to the 9-1-1 services in store for the future. Our Members and Partners are firm supporters of WCCCA's mission.

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

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

Sincerely,

Michael Stout
Chief Financial Officer

FY 2021-2022 General Fund Budget Assumptions
Compared to the initially adopted FY 2020-2021 budget
With notable drivers mentioned

<u>Revenues: 7.3% increase</u>

9-1-1 Telephone Tax	44.4% increase for expected receipts
Member User Costs	3.1% increase due to additional labor
C800 Radio Contract	13.17% increase for additional share of radios
Maintenance Svc.	$10,000 increase reflecting new radio programming
Interest Income	50% decrease due to current experience
Misc. Revenue	50% decrease due to current experience
Pass Through	100% ($784,324) decrease to match accounting practice

<u>Expenses: 6.9% increase</u>

Staffing increase 2.0%
- Add 1.0 FTE Facilities Technician
- Add 1.0 FTE Data Services Technician

Salaries increase 7.6%
- Cost of living increase 2.5% - represented
- Cost of living increase 2.7% - non-represented
- Overtime increase 30.1%
- Staffing increase

Benefits increase 7.5%
- PERS increase 6.7%
- Health Insurance increase 5.6%

Materials decrease 2.3%
- MAJCS shared costs decrease 59.5%

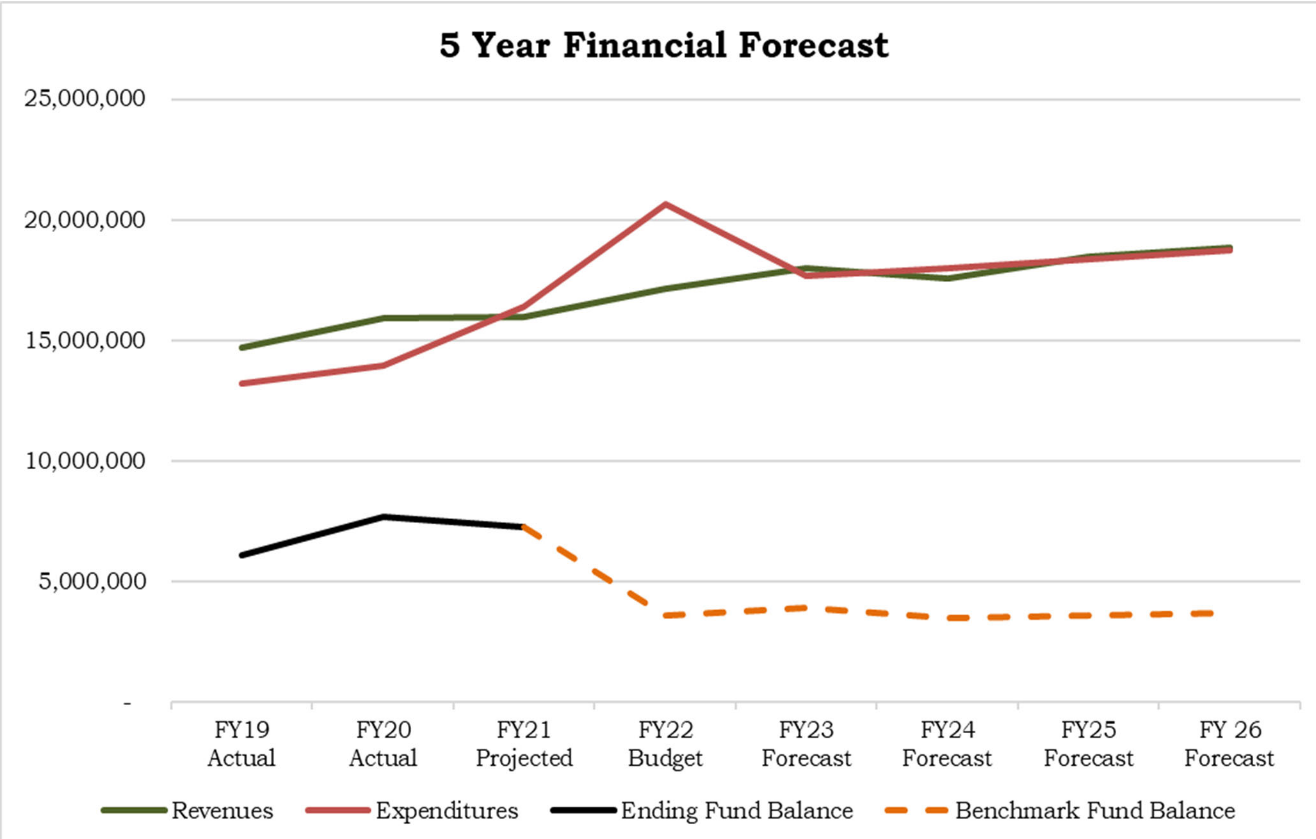
Services increase 2.9%
- $248,429 professional services decrease
- $288,544 maintenance agreement increase

Cap Outlay increase 826,000
- Completion of projects identified for new facility under construction

<u>Fund Balance</u>

Beginning fund balance increase 16.5% unspent cap. outlay
Projected FY22 spend down of existing fund balance $3,487,687
Projected ending fund balance increase 30.7% new fund balance policy

Financial Forecast



The above graph depicts the Agency's "Financial Forecast" for FY 2018-19 through FY 2025-26. 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 continued nominal inflation and a labor agreement that tracks inflation. Agency expenditures are routinely stable and are projected as such. The budget is generally able to absorb most unexpected adverse events such as the Oregon wildfires in 2020, an occurrence such as the destruction of a radio facility from a storm could require a sudden, significant expenditure.

Funding, too, is projected to increase at a manageable rate. This increase assumes the continued stability of excise tax on phone lines into the foreseeable future. Smaller fee-for-service revenues earned by the Agency are also assumed to be consistent.

BUDGET SUMMARY

- Consolidated Budget
- Working Capital
- Requirements
- Other

- Resources
- Revenue
- Significant Expenditures

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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. Both are Major Funds and both are appropriated. The Final Budget for FY21 reflects General Fund re-appropriation resolution adopted by the Board of Commissioners in April.

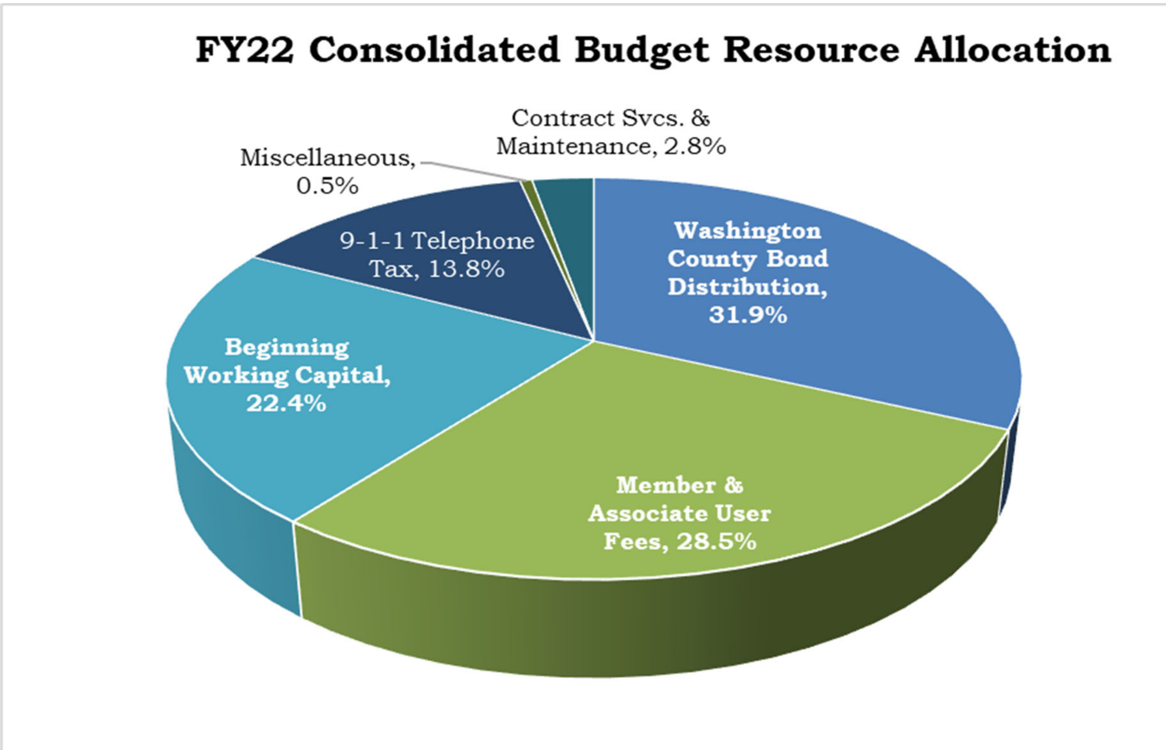
All Funds Combined

	Actual FY20	FY21 Adopted Budget	FY21 Amended Budget	FY21 Estimated to June 30	Approved Budget FY22
RESOURCES					
Beginning Working Capital	6,993,930	8,871,294	8,871,294	8,431,971	8,430,714
Revenues					
9-1-1 Telephone Tax	3,364,648	3,600,000	3,600,000	4,307,186	5,200,000
Interest Income	161,036	100,000	100,000	63,611	50,000
Member & Associate User Fees	10,678,512	10,384,550	10,384,550	10,375,000	10,701,023
Contract Svcs. & Maintenance	1,146,689	919,659	919,659	942,917	1,046,197
Rental Revenue	143,544	93,863	93,863	130,544	105,242
Miscellaneous	101,009	100,000	100,000	159,973	50,000
Wash. Co. Bond Distribution	8,954,174	13,600,000	13,600,000	6,588,660	12,000,000
Intergovt. Contract Revenue	175,000	784,324	784,324	-	-
Total Revenues	24,724,612	29,582,396	29,582,396	22,567,891	29,152,462
TOTAL RESOURCES	31,718,542	38,453,690	38,453,690	30,999,862	37,583,176
REQUIREMENTS					
Personnel Services	12,267,738	14,516,046	13,516,046	12,701,422	15,610,801
Materials & Services	1,594,395	4,360,532	3,760,532	2,591,136	3,670,348
Capital Outlay	9,424,438	14,133,000	15,733,000	7,276,590	13,359,000
Contingency		2,329,149	2,329,149		4,465,533
TOTAL REQUIREMENTS	23,286,571	35,338,727	35,338,727	22,569,148	37,105,682
Fund Balance (UEFB)		3,114,963	3,114,963		477,494
Fiscal Year End Fund Balance	8,431,971			8,430,714	
TOTAL BUDGET	31,718,542	38,453,690	38,453,690	30,999,862	37,583,176

FISCAL YEAR 2021-22 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 FY 2021-22 are as follows:



The following is a narrative regarding the major Resources budgeted for FY 2020-22, but first, the components of "Miscellaneous Income" are described.

Miscellaneous income as illustrated above totals $205,242 and is comprised of the following:

- $50,000 (24.4% of the total) is miscellaneous revenue. This includes fees for reproducing 9-1-1 call recordings and mapping time reimbursement provided by our GIS specialist.
- $50,000 (24.4% of the total) is an estimate of investment income.
- $105,242 (51.3% of the total) is from radio tower space which WCCCA rents to cell phone and internet companies.

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 2018-19	**Actual 2019-20**	**Estimate 2020-21**	**Budget 2021-22**
Beginning	4,567,180	6,065,392	7,691,881	7,260,649
Changes	1,498,212	1,626,489	(431,232)	(3,682,326)
Ending	6,065,392	7,691,881	7,260,649	3,578,323
% Change	32.8%	26.8%	-5.6%	-50.7%

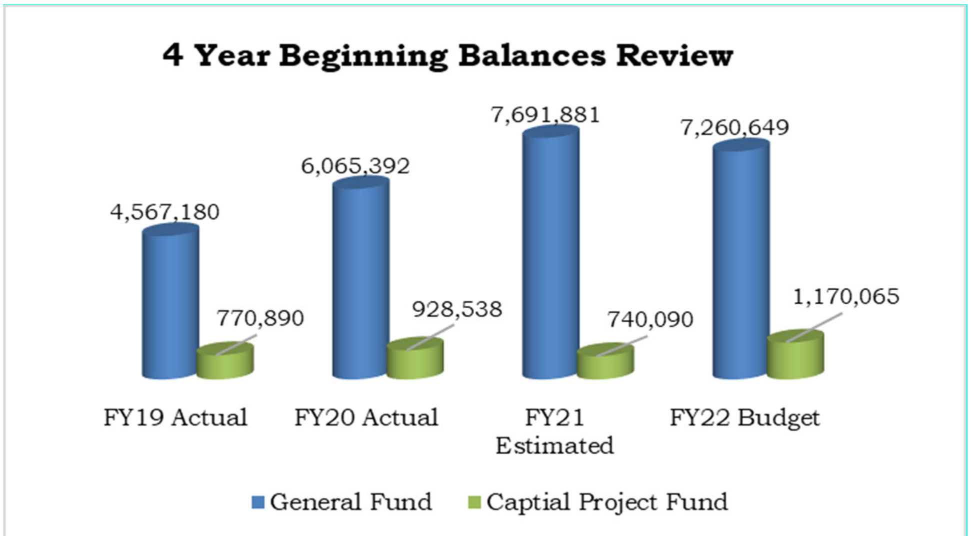
A new fund balance policy was introduced for the General Fund in FY21 which sets a fund balance target of 3 months operating costs. For FY22 this is around $3.5 million. Fiscal year 2021-22 General Fund ending balance is expected to reduce by 50.7%. The increasing fund balance in FY20 and relatively stable balance of FY21 is largely the result of savings the Agency experienced through vacant positions. The Agency intends to be fully staffed in FY22. The FY22 budget draws down excess fund balance, particularly with capital outlay expense.

Capital Projects Fund

Fund Balance

	Actual 2018-19	**Actual 2019-20**	**Estimate 2020-21**	**Budget 2021-22**
Beginning	770,890	928,538	740,090	1,170,065
Changes	157,648	(188,448)	429,975	-
Ending	928,538	740,090	1,170,065	1,170,065
% Change	20.5%	-20.3%	58.1%	0.0%

A new fund balance policy was also introduced for the Capital Projects Fund in FY21 which sets a floor fund balance of $1,000,000. The ending fund balance for the Capital Projects Fund is estimated to remain consistent as the Emergency Communications System project wraps up and no additional revenue or transfers are planned at this time.



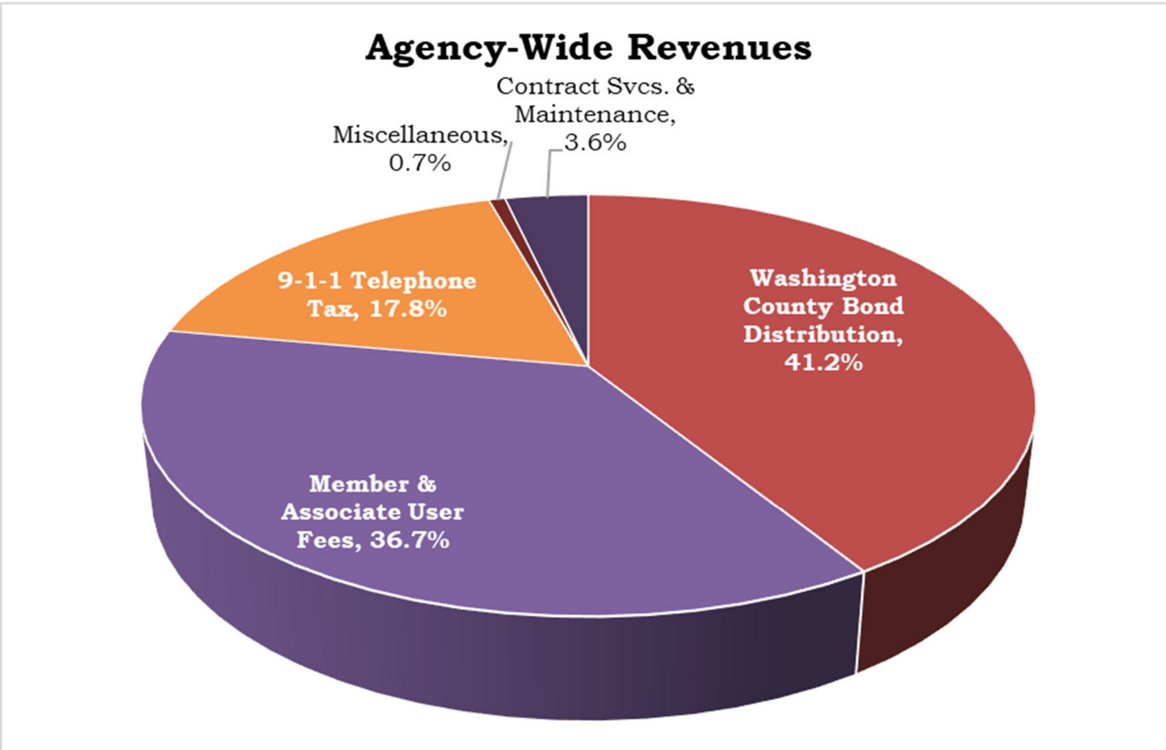
The beginning working capital for all funds combined increased between FY19 and FY21 due to staffing vacancies in the General Fund. FY22 reflects a spend down of some fund balance in relation to capital and will continue, in accordance with the Board of Commissioners' long-term financial planning. On an annual basis, the Agency's Board of Commissioners reviews its plans towards a financially sustainable future, which includes the General Fund's beginning working capital as level of reserves deemed prudent for operations.

- 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 Capital Projects Fund is used to fund radio equipment replacement in order to maintain the radio system's operating effectiveness. Transfers were made in years prior from the General Fund to help sustain the fund balance. No transfers are scheduled. The Agency continues to develop a life cycle replacement plan to forecast capital expenditures and ensure an adequate fund balance for the future.

REVENUE – ALL FUNDS

The following graph depicts Agency-wide revenues (General Fund and Capital Projects Fund combined) excluding Beginning Working Capital.



The Capital Project Fund revenues account for 41.2% of the Agency-wide operating revenues shown in the graph above. The Capital Projects Fund's revenue is almost exclusively funded from the Washington County bond to replace the Emergency Communication System. For FY22, this amount is $12,000,000. The funds will be used for new equipment as well as upgrading existing communication equipment and sites.

The General Fund revenue comprises the remainder (58.8%) of the above graph. A significant part of this remaining portion is member user fees for Dispatch and Radio System services. A discussion of the Agency's two primary sources of revenue for operations, Member Contract Fees and 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 account for 36.7% of the revenues of the Agency as a whole and 62.4% of the General Fund revenues. The 9-1-1 telephone tax is the only other significant source of operational revenue to the Agency, accounting for 17.8% of the total Agency revenues and 30.3% of the General Fund revenues. Please see the Budget Message for further discussion. Together, these two sources of revenue account for 54.5% of the Agency's estimated revenues in the FY 2021-22 Proposed Budget and 92.7% of the General Fund.

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, with WCCCA's responsibility amounting to $1,755,439 in FY22, 65.33% of the total cost of the program. This remaining amount is allocated to users based on the number of radios used.

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

Dispatch staffing is 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 creates a driver of member costs which are not directly visible nor controllable by members. The resulting cost split based on Agency dispatch staffing has proven to add an element of volatility to Agency user costs which has not been tolerable for some members. As a result, since the adoption of this operations fee model, the staffing allocation portion has been frozen, pending further review and discussion of the Agency's CEO Board.

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 partnership's experience with the 9-1-1 state telephone excise taxes revenue. This tax is described in the next section.

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	FY19 Actual	FY20 Actual	FY21 Actual	FY22 Budget
Washington County (Sheriff's Office)	2,600,358	2,653,102	2,609,443	2,742,193
Tualatin Valley Fire & Rescure	2,257,118	2,379,498	2,239,261	2,303,729
City of Hillsboro (Police & Fire)	1,848,603	1,914,016	1,866,105	1,919,350
City of Beaverton (Police)	1,382,501	1,488,897	1,455,831	1,465,707
City of Tigard (Police)	661,407	715,576	690,930	714,803
City of Forest Grove (Police & Fire)	490,145	511,123	506,225	535,711
City of Tualatin (Police)	370,828	378,512	361,368	365,835
City of Sherwood (Police)	207,175	218,390	219,075	213,158
City of Cornelius (Police & Fire)	196,942	200,761	191,185	186,501
Banks Fire District No. 13	32,205	33,171	33,171	34,166
City of King City (Police)	23,212	23,908	23,908	24,626
Gaston Rural Fire District	21,344	21,984	21,984	22,644
City of Durham (Police)	11,384	11,384	11,384	11,726
City of North Plains (Police)	13,980	14,399	14,399	14,831
City of Banks (Police)	8,067	8,309	8,309	8,558
City of Gaston (Police)	3,981	4,100	4,100	4,223
Public Safety Member Contract Fees	10,129,250	10,577,130	10,256,679	10,567,762
Member Government Radio (only) Fees	83,823	100,192	127,871	133,261
Total Member Contract Fees	10,213,073	10,677,322	10,384,550	10,701,023

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.

In prior years the Agency had charged a higher rate to non-members for radio system access. Due to declining non-member participation, radio fees for members and non-members are harmonized at $461.11 per radio.

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. Increased revenue from 9-1-1 tax will be subject to economic impacts and the challenges of collection. The agency takes a conservative approach in forecasting these revenues due to uncertain remittance times from the State of Oregon.

The 9-1-1 telephone excise tax revenue comprises 30.3% of the revenues budgeted in the Agency's General Fund for FY 2020-21. In the chart below, the tax amounts reported by the Agency for financial reporting purposes vary somewhat from amounts reported by the State of Oregon due to the need to estimate the final quarter of each fiscal year.

9-1-1 Tax Revenues

Fiscal Year	Amount		Pct. Change
2021-22	5,200,000	(A)	22.3%
2020-21	4,252,496	(B)	15.2%
2019-20	3,691,750		18.5%
2018-19	3,116,690		4.1%
2017-18	2,995,198		4.1%
2016-17	2,876,401		4.2%
2015-16	2,760,760		7.6%
2014-15	2,566,276		0.2%
2013-14	2,560,815		-1.0%
2012-13	2,585,911		-3.3%

(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.

Emergency Communications System Bond Measure

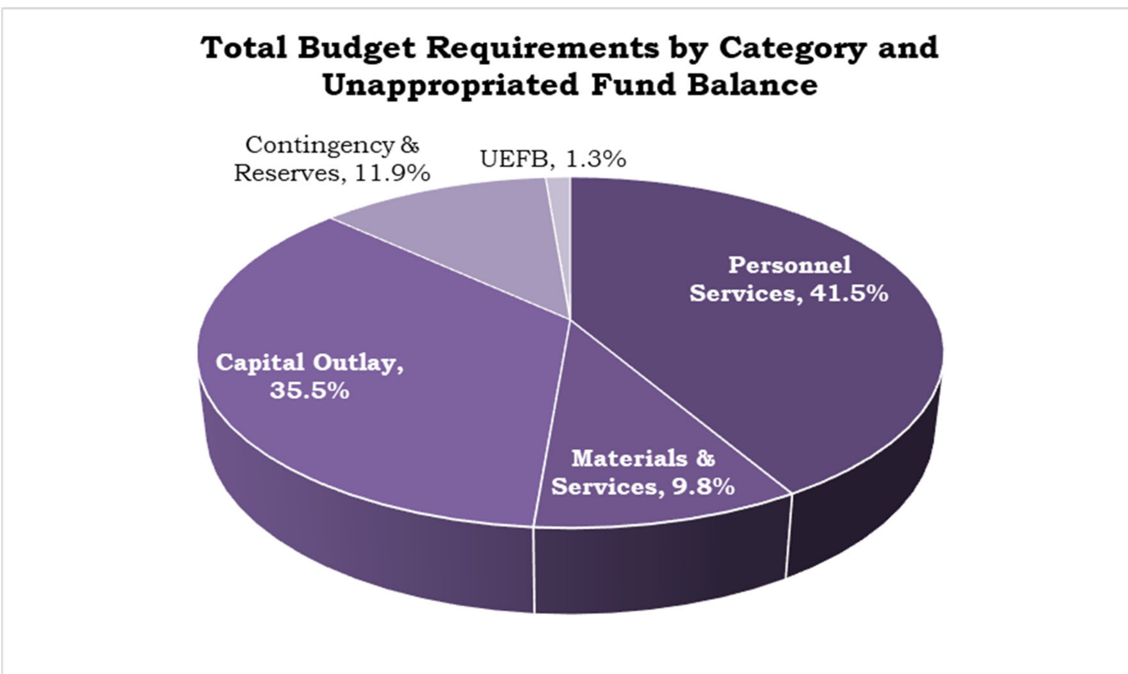
On May 17, 2016, Washington County went to the voters for funding replacement of the Emergency Communications System which WCCCA operates for its member agencies. Measure 34-243 was passed by the voters in Washington County to issue $77 million in general obligation bonds by Washington County to fund the replacement of the Emergency Communications System including capital equipment and facilities. The Emergency Communication System (ECS) upgrade and replacement project has a $60,548,870 budget. The difference in the balance to the bond amount relates to facilities replacement which falls under Washington County, who owns the building in which WCCCA operates. WCCCA estimates $12.0 million in expenditures for the fifth and final year of the ECS project.

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 "Budget Requirements" for the new fiscal year. Finally, 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.

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), and Capital Outlay (those purchases or projects that will become an asset to be used in future years of operations of the government). Other Requirements include Contingency, while Unappropriated Ending Fund Balance (UEFB) is a separate category.

Total Budget Requirements by budget category and Unappropriated Ending Fund Balance for both funds of the Agency for FY 2021-22 are shown as follows:



Contingency is presented in the graph above at 11.9% of the total. This is calculated as a percent of the total amounts scheduled in the FY22 Budget. The minimum level of Contingency is set at the Board 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 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 increased by $1,094,753 (7.5%), principally driven by cost of living increases and the addition of 2.0 FTE. Cost of living increases for represented employees is budgeted for a 2.5% increase, while non-represented is budgeted for a 1.5% increase. The two additional positions added to staff are in Tech Services, a Facilities Technician and a Data Services Technician.

Total salaries for FY22 will increase by $685,009 or 7.6% compared to FY21, however benefits are budgeted to increase $409,744 (7.5%), principally driven by cost increases in pension and health care expense. Benefits are largely budgeted as a percentage of department salary expense with consideration and adjustment for influencing factors.

Pension expense reflects the cost of Public Employees Retirement System (PERS) contributions estimated to be $2,568,150 (43.5% of all benefit costs) and health insurances at $2,220,182 (37.6% of all benefit costs) for FY22. Employees pay a share of their health insurance premiums and the Agency pays for the employees' 6.0% PERS contribution.

Materials and Services

After Personnel Services costs, the largest 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 decreased $590,184 in FY22 compared to FY21 This decrease is largely the result of the change in budgeting of pass through expense done to match current accounting practices. A budget of offsetting pass through revenue was also eliminated in FY22.

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 Comprehensive Annual Financial Report. Because the building that houses this Agency's operations is leased from Washington County (and given the terms of that lease) improvement projects to the building that would normally be considered Capital Outlay are expensed in the year acquired.

Most of the Agency's Capital Outlay budget for FY22 relates to the replacement of the Emergency Communication System (ECS). Capital outlay appropriation in the General Fund is work related to the relocation of the Agency to a new facility, expected to happen in the fall of 2021. The ECS replacement is funded by bond proceeds passed through to WCCCA from Washington County. The project is primarily related to acquiring and building new radio tower sites and upgrading existing sites as part of the conversion from analog technology to P25 digital technology and new radio equipment technology. The new radio tower sites will preserve and improve radio coverage for emergency personnel in Washington County. These capital expenditures are budgeted at $12 million for FY22 and do not impact the current operating budget.

The building which houses the Agency's operations is aged and at capacity and undersized for its operations, particularly if new partners or customers are added. In the coming year we will need space for new emergency communication equipment, and as a public safety essential facility we need to comply with current seismic upgrades. As part of the ECS bond, Washington County is working with WCCCA to replace the current dispatch facility. As the current building is owned by Washington County and leased to WCCCA for a nominal amount per year, Washington County plans to continue the relationship by using bond funds and proceeds from the sale of the current facility to construct a new facility to meet the Agency's future needs. The County is administering all financial oversight of the project.

In FY21, Washington County identified capital costs associated with the new facility which were not anticipated to be covered under the bond issued to pay for it. The Agency had sufficient budget capacity in the General Fund to cover these costs due largely to vacancy savings and Unapplied Ending Fund Balance, and requested an amendment to the FY21 adopted budget to re-appropriate funds to capital outlay. The Board of Commissioners approved the revised budget in April of 2021. By June of 2021, it was clear that some of these projects would not be completed in time for fiscal year end, so it was requested to carry over $835,000 for these projects as an adjustment to the capital outlay in the FY22 budget.

SIGNIFICANT EXPENDITURE APPROPRIATION CHANGES (CONTINUED)

INTERFUND TRANSFERS

Interfund transfers between funds over recent years are as follows:

INTERFUND TRANSFERS

	Actual FY19	Actual FY20	Actual FY21	Budget FY22
From				
General Fund	150,000	-	-	-
Total	**150,000**	**-**	**-**	**-**
To				
Capital Projects Fund	150,000	-	-	-
Total	**150,000**	**-**	**-**	**-**

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. There are no transfers scheduled in the current fiscal year and no transfer is budgeted for FY22. The Agency is currently developing an equipment life cycle replacement plan, identifying specific funding needs for future transfers.

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, 2021 is scheduled as a resource in the budget, the Ending Fund Balance (the amount anticipated at June 30, 2021) is scheduled as Contingency and Unappropriated Ending Fund Balance. Total Reserves for the Agency (both funds combined) for FY2021-22 is $4,943,027. Of this amount, $4,465,533 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.

BUDGET ADOPTION

In compliance with the State of Oregon Local Budget Law, the FY22 proposed budgets for the Agency were presented to the Budget Committee at its February 18, 2021 meeting, where the Budget Committee deliberated and approved the budget. On June 17, 2021, 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 the FY2021-22 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

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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, and
- operational capital needs

The General Fund is organized by departments correlating to the various functions provided by the Agency, as described earlier.

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, $3,465,533 is appropriated as contingency in FY 2021-22. The estimated ending fund balance, $307,429 is scheduled as Unappropriated Ending Fund Balance.

The General Fund of governmental entities is always disclosed as a major fund for the Comprehensive Annual Financial Report (CAFR).

General Fund

	Actual FY20	FY21 Adopted Budget	FY21 Amended Budget	FY21 Estimated to June 30	Approved Budget FY22
RESOURCES					
Beginning Working Capital	6,065,392	7,922,756	7,922,756	7,691,881	7,260,649
Revenues					
9-1-1 Telephone Tax	3,364,648	3,600,000	3,600,000	4,307,186	5,200,000
Interest Income	144,831	100,000	100,000	57,672	50,000
Member & Associate User Fees	10,678,512	10,384,550	10,384,550	10,375,000	10,701,023
C800 Contract Revenue	889,024	785,217	785,217	758,219	888,651
Non-member Contract Revenue	240,825	121,442	121,442	157,096	134,546
Contract Svcs. & Maintenance	16,840	13,000	13,000	27,602	23,000
Rental Revenue	143,544	93,863	93,863	130,544	105,242
Miscellaneous	101,009	100,000	100,000	159,973	50,000
Intergovt. Contract Revenue		784,324	784,324		
Total Revenues	15,579,233	15,982,396	15,982,396	15,973,292	17,152,462
TOTAL RESOURCES	21,644,625	23,905,152	23,905,152	23,665,173	24,413,111
REQUIREMENTS					
Personnel Services	12,267,738	14,516,046	13,516,046	12,701,422	15,610,801
Materials & Services	1,594,395	4,360,532	3,760,532	2,591,136	3,670,348
Capital Outlay	90,611	533,000	2,133,000	1,111,966	1,359,000
Contingency		2,329,149	2,329,149		3,465,533
TOTAL REQUIREMENTS	13,952,744	21,738,727	21,738,727	16,404,524	24,105,682
Fund Balance (UEFB)		2,166,425	2,166,425		307,429
Fiscal Year End Fund Balance	7,691,881			7,260,649	
TOTAL BUDGET	21,644,625	23,905,152	23,905,152	23,665,173	24,413,111

Total FY22 Budget by Department

	Personnel Services	Materials & Services	Capital Outlay	Total Requirements
Departmental				
Administration & Finance	1,309,984	501,516	-	1,811,500
Human Resources	202,970	41,035	-	244,005
Operations	11,630,324	305,528	-	11,935,852
Data Services	795,472	1,189,184	759,000	2,743,656
Radio Services	1,672,052	169,185	38,000	1,879,237
Facilities	-	1,463,900	562,000	2,025,900
Total Operational Expenditures	15,610,801	3,670,348	1,359,000	20,640,149
Non-Departmental				
Contingency				3,465,533
Unapp. Ending Fund Bal.				307,429
Total Budget				24,413,111

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, 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 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 (in total, 7.5 FTE), all of whom work with the other employees, departments, member agencies, and community to ensure that WCCCA's services meet the high professional standards of its Board and Members.

Department Goals:

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

- Accurate and timely financial reporting (*Agency Goal: Fiscal Responsibility*)
- Develop key data and trending reports (*Agency Goal: Fiscal Responsibility*)
- Prepare an annual budget document that complies with Oregon Budget Law and the Agency's internal policies (*Agency Goal: Fiscal Responsibility*)
- Prepare the Agency's Comprehensive Annual Financial Report (CAFR) in compliance with GASB and GAAP requirements (*Agency Goal: Fiscal Responsibility*)
- Maintaining and building state and regional relationships *(Agency Goal: Call-Taking Dispatching)*
- Support technology initiatives and projects *(Agency Goals: Technical Services, Data Services)*

Administation Benchmarks

FY22 Goal	Criteria	FY21 Achieved
Financial reporting	10 months of financial statements presented to the CEO Board	✓
Data reporting	12 months of operations data reports issued	✓
Annual budget preperation	GFOA Certificate of Achievement obtained for previous budget	✓
CAFR Preparation	GFOA Certificate of Achievement obtained for previous FY	tbd
Regional Relationships	Participation in PDCC and MAJCS groups for technology sharing	✓
Technology, project support	Participation in all Technical Advisory Committee meetings	✓

ADMINISTRATION

Object	Account Name	FY18 Actuals	FY19 Actuals	FY20 Actuals	FY21 Budget	FY22 Budget
Personnel Services						
5001	ADMIN-SALARIES & WAGES	510,642	525,734	533,867	822,305	830,110
5015	VACATION PAYOUT	9,979		8,126		
5120	OVERTIME PAY	250			2,000	2,000
5121	COMP TIME	2,032	1,295	3,344	1,200	8,000
5201	PERS CONTRIBUTION	125,211	131,585	151,946	243,524	235,231
5203	FICA/MEDICARE	38,370	38,250	38,972	60,592	62,168
5206	WORKERS COMP	1,514	1,063	700	2,807	2,940
5207	TRIMET TAX	2,201	2,792	2,872	4,375	4,453
5210	HEALTH INSURANCES	71,241	57,641	77,371	115,571	134,418
5230	DEFERRED COMPENSATION MATCH	5,495	6,567	7,492	13,208	13,442
5240	LIFE/DISABILITY/VEBA	2,356	4,139	4,355	7,264	7,141
5250	UNEMPLOYMENT INSURANCE	10,508	182	1,420		10,081
5295	VEHICLE ALLOWANCE	7,200	7,200	7,359	7,200	
Total Personnel Services		**786,999**	**776,448**	**837,824**	**1,280,046**	**1,309,983**
Materials and Services						
5300	OFFICE SUPPLIES	10,319	8,425	5,375	10,000	10,000
5303	UNIFORMS	787	(13)	2,200	750	3,000
5323	FOOD/REFRESHMENTS	2,608	66	488	1,500	1,500
5330	NONCAPITAL FURNITURE & EQUIP	395	698	200	2,000	2,000
5367	LEASED/RENTED EQUIPMENT	21,120	8,772	8,207	9,000	9,500
5368	MAINTENANCE AGREEMENTS	7,140	7,760	7,611	8,000	8,500
5400	INSURANCE	84,050	92,391	95,053	110,000	140,000
5410	LEGAL SERVICES	55,883	62,359	80,459	65,000	120,000
5412	AUDIT FEES	27,775	20,391	46,828	32,000	32,000
5413	CONTRACTED SERVICES	73,955	20,613	24,883		
5414	PROFESSIONAL SVC CONTRACTS		29,269	22,175	216,000	97,600
5430	TELEPHONE	10,702	6,910	7,426	6,550	8,000
5431	ADMIN. TELEPHONE	2,706	2,400	1,600	2,400	3,000
5461	TRAINING	4,488	5,957	3,165	7,420	8,715
5462	TRAVEL EXPENSE	12,486	15,723	4,439	18,950	19,020
5472	EMPLOYEE RECOGNITION/AWARDS	10,387	8,263	10,936	10,500	11,500
5481	COMMUNITY EDUCATION	1,870		1,418	3,500	3,000
5500	SUBSCRIPTIONS	11,917	10,742	3,481	800	2,300
5505	MEMBERSHIP DUES			3,662	7,433	9,681
5510	SHIPPING & POSTAGE		1,275	895	1,600	2,000
5515	FEES & SVC CHARGES		5,599	5,171	6,000	6,500
5569	BAD DEBT EXPENSE			945		1,000
5570	BUSINESS EXPENSE	3,805	365	5,300	5,300	
5572	ADVERTISING/PUBLIC NOTICES	2,306	2,130	1,829	2,700	2,700
Total Materials and Services		**344,701**	**310,096**	**343,746**	**527,403**	**501,516**
5800	TRANSFERS OUT TO OTHER FUNDS	150,000	150,000			
Total Materials and Services		**150,000**	**150,000**	**-**	**-**	**-**
Total Administration		**1,281,699**	**1,236,543**	**1,181,570**	**1,807,449**	**1,811,499**

HUMAN RESOURCES DEPARTMENT

Human Resources is staffed by a Human Resources Manager and Background Investigator (1.07 FTE). Human Resources was created as a carve out from the Administration budget beginning in FY20. The department is responsible for recruitment of personnel throughout the Agency, compliance with employment laws and human resources best practices and labor relations and negotiations. In addition, Human Resources administers the benefit programs WCCCA employees enjoy.

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

- Management and maintenance of dispatcher new hires *(Agency Goals: Call-Taking/Dispatching, Fiscal Responsibility)*
- Achieving fully authorized staffing in dispatch by end of fiscal year *(Agency Goals: Call-Taking/Dispatching)*
- Management of recruitment through NeoGov software *(Agency Goals: Fiscal Responsibility)*
- Participating and driving labor negotiations *(Agency Goals: Call-Taking/Dispatching)*

Human Resources Benchmarks

FY22 Goal	Criteria	FY21 Achieved
Dispatcher retention	Maintain new hire retention to at least 75%	✓
Full staffing in Operations	Fill all vacant dispatching positions	✗
Use NeoGov	All recruitments advertised and managed through NeoGov	N/A
Labor negotiations	Successful labor agreement achieved	tbd

✓ Goal achieved
✗ Goal not met

HUMAN RESOURCES

Object	Account Name	FY18 Actuals	F&19 Actuals	FY20 Actuals	FY21 Budget	FY22 Budget
Personnel Services						
5001	ADMIN-SALARIES & WAGES			109,105	127,000	128,927
5120	OVERTIME PAY			731	-	
5121	COMP TIME			1116		
5201	PERS CONTRIBUTION			26489	31,750	32,232
5203	FICA/MEDICARE			8294	9,715	9,927
5206	WORKERS COMP			97	381	387
5207	TRIMET TAX			834	1,016	1,031
5210	HEALTH INSURANCES			25551	29,845	28,364
5230	DEFERRED COMPENSATION MATCH			1043	1,270	1,289
5240	LIFE/DISABILITY/VEBA			869	800	813
5296	CELL PHONE STIPEND				600	
Total Personnel Services				**174,129**	**202,377**	**202,970**
Materials and Services						
5300	OFFICE SUPPLIES			411	200	200
5303	UNIFORMS			300	300	300
5310	BACKGROUND INVESTIGATIONS			178	1,350	1,350
5313	EMPLOYMENT TESTING			10512	14,521	10,000
5323	FOOD/REFRESHMENTS			713	636	1,000
5368	MAINTENANCE AGREEMENTS			3249	2,700	
5413	CONTRACTED SERVICES				1,968	
5414	PROFESSIONAL SVC CONTRACTS			5262	9,000	24,500
5461	TRAINING			225	3,245	700
5462	TRAVEL EXPENSE			76	750	750
5472	EMPLOYEE RECOGNITION/AWARDS				600	1,100
5505	MEMBERSHIP DUES				200	250
5572	ADVERTISING/PUBLIC NOTICES			562	885	885
Total Materials and Services				**21,488**	**36,355**	**41,035**
Total Human Resources				**195,617**	**238,732**	**244,005**

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, 7 Operations Supervisors and an Operations Manager, an Assistant Operations manager. Operations also oversees an Administrative Supervisor, a part time Audio Reproduction Specialist and a Training Coordinator. Dispatchers handle over 595,000 phone calls (emergency and non-emergency) and over 436,000 radio dispatch requests each year, and are the Agency's front-line service providers for citizens, police officers, firefighters and emergency medical responders alike. They continually strive to provide timely, efficient and compassionate communications services to all.

Starting in FY21, we will be transitioning the Assistant Operations Manager to an 8th Operations Supervisor. This deployment will allow for more depth in this team and will provide for additional coverage within the team on the operations floor.

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

- Answering 9-1-1 all wireless, landline and text calls in 15 seconds or less *(Agency Goals: Call-Taking/Dispatching)*

- Design a sustainable method to collect, analyze and act upon citizen and user feedback *(Agency Goals: Call-Taking/Dispatching)*

- Maintain operations staff certifications (*Agency Goals: Call-Taking/Dispatching)*

- Rapid call answering to dispatch of priority one police calls (*Agency Goals: Call-Taking/Dispatching)*

- Process Audio and CAD information requests in accordance with established guidelines (*Agency Goals: Call-Taking/Dispatching, Data Services)*

Operations Benchmarks

FY22 Goal	Criteria	FY21 Achieved
Answering calls	Answering all calls in 15 seconds or less	✓
Establish feedback mechanism	Creation and maintenance of a citizen survey program	N/A
Staff certification	All staff meet and maintain state certification requirements	✓
Priority one police calls	Dispatch all calls within 90 seconds	✓
Public records request	Acknowledgement receipt of all public records requests within 5 days	✓

✓ Goal achieved
× Goal not met

OPERATIONS

Object	Account Name	FY18 Actuals	FY19 Actuals	FY20 Actuals	FY21 Budget	FY22 Budget
Personnel Services						
5001	ADMIN-SALARIES & WAGES	707,863	663,046	695,826	1,120,374	1,283,547
5002	UNION-SALARIES & WAGES	4,084,075	4,148,246	4,241,336	5,122,938	5,156,148
5015	VACATION PAYOUT	103,629	42,589	51,514		
5120	OVERTIME PAY	440,472	495,688	702,914	500,000	675,000
5121	COMP TIME	61,162	95,363	81,793		100,000
5201	PERS CONTRIBUTION	1,191,944	1,241,497	1,497,344	1,777,537	1,904,679
5203	FICA/MEDICARE	401,882	406,270	430,892	502,377	542,545
5206	WORKERS COMP	17,275	12,069	6,758	20,230	64,932
5207	TRIMET TAX	30,053	29,799	32,720	40,460	43,288
5210	HEALTH INSURANCES	1,347,772	1,135,881	1,272,330	1,685,828	1,731,527
5230	DEFERRED COMP MATCH	45,881	45,875	49,585	58,667	64,932
5240	LIFE/DISABILITY/VEBA	30,349	50,952	53,759	67,433	61,325
5295	VEHICLE ALLOWANCE	2,400	2,400	2,400	2,400	2,400
Total Personnel Services		**8,464,757**	**8,369,675**	**9,119,171**	**10,898,244**	**11,630,324**
Materials and Services						
5300	OFFICE SUPPLIES	8,746	6,057	7,455	11,000	16,000
5303	UNIFORMS	20,084	21,833	17,163	23,600	25,500
5315	TUITION REIMBURSEMENT	1,000	1,000		1,000	1,000
5323	FOOD/REFRESHMENTS	871	326	919	1,875	2,075
5330	NONCAPFURNITURE & EQUIP	3,906	10,567	8,469	17,650	17,650
5332	OFFSITE STORAGE		6,180	7,170	8,640	10,370
5364	M & R COMMUNICATIONS	2,115	1,676	2,353	5,000	2,500
5368	MAINTENANCE AGREEMENTS	10,750	10,523		-	
5413	CONTRACTED SERVICES	630	6,600			
5414	PROF SVC CONTRACTS		3,341	11,157	51,500	61,500
5430	TELEPHONE	81,180	81,450	75,263	103,957	129,947
5431	ADMIN. TELEPHONE	4,247	4,200	4,275	4,410	6,000
5461	TRAINING	2,127	4,967	3,499	9,958	15,526
5462	TRAVEL EXPENSE	6,482	4,462	2,909	15,951	14,660
5472	EMPLOYEE RECOG/AWARDS	668	37	138	800	800
5500	SUBSCRIPTIONS	480	360	943		2,000
5505	MEMBERSHIP DUES				1,280	
5571	RETREAT EXPENSE	175	216	233	1,000	
5630	OFFICE FURN & EQUIP				53,500	
Total Materials and Services		**143,462**	**163,794**	**141,946**	**311,121**	**305,528**
Capital Outlay						
5700	CAPITAL OUTLAY		80,521			
Total Capital Outlay		-	**80,521**	-	-	-
Total Operations		**8,608,219**	**8,613,990**	**9,261,117**	**11,209,365**	**11,935,852**

Data Services Department

Data Services 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. There are three primary functional disciplines;

Computer Aided Dispatch (CAD) - One full time and one shared staff member are dedicated to the deployment, upgrades, maintenance and support of the WCCCA CAD systems that support the 9-1-1 Call Taking Systems and processes, Emergency Responder Dispatching Systems and processes as well the Police, Fire, and Medical mobile data systems.

Geographical Information Services (GIS) – One full time staff dedicated to the development, deployment, upgrades/updates, maintenance and support of critical mapping and geospatial information. This service is directly interfaced to the CAD systems and is necessary in order to provide accurate Geospatial information to Dispatchers but also accurately deploy/route emergency responders in real-time.

Information Technology (IT) – One full time and one shared staff member dedicated to the deployment of Computing and Networking services and equipment in support of 9-1-1 Call Taking, Emergency Responders Dispatch services, external network connectivity to partner agencies and systems, internal and external building systems, surveillance, telephony, monitoring of offsite infrastructure as well providing systems and support to WCCCA Technical and Administrative staff at WCCCA.

The Data Services Team work to provide WCCCA and its members the core services, as requested/directed by WCCCA management and members/users. The Data Services Team develop and maintain databases, develop and support the tools and systems to produce periodic reports and Key Performance Indicators (KPI's) on critical metrics for analysis and reporting to internal and external stake holders.

The Data Services Team develops and supports two primary WEB presences. One WEB site that is Public Facing and provides information and services for the general public as well as to the WCCCA user community. The second WEB site 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.

This division is staffed by a CAD Administrator, a GIS/Mapping Analyst, two Information Systems Technicians, and a shared Technical Services Manager. (4.4 FTE).

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

- Provide and maintain a robust and resilient CAD system in support of Dispatch Services and our public safety partners/users *(Agency Goal: Data Services)*

- Assist the larger Portland Dispatch Center Consortium (PDCC) in the support of the regional CAD to CAD system and related regional network. *(Agency Goal: Data Services)*

- 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 citizens we support *(Agency Goal: Data Services)*

- Upgrading the Agency's public facing and WCCCA/Staff facing web sites. *(Agency Goal: Data Services)*

Data Services Benchmarks

FY22 Goal	Criteria	FY21 Achieved
Internal CAD support	95% response for service requests within 1 business day	✓
Regional CAD Support	95% response for service requests within 1 business day	✓
GIS data bases	4 quarterly updates published	N/A
Web sties	Both public and internal website upgrades completed	N/A

✓ Goal achieved
× Goal not met

DATA SERVICES

Object	Account Name	FY18 Actuals	FY19 Actuals	FY20 Actuals	FY21 Budget	FY22 Budget
Personnel Services						
5001	ADMIN-SALARIES & WAGES	431,059	330,706	273,236	379,253	461,006
5015	VACATION PAYOUT		5,096	8,964	10,000	
5120	OVERTIME PAY	12,443	2,751	9,444	18,963	14,140
5121	COMP TIME	577	3,164	932	2,500	2,500
5201	PERS CONTRIBUTION	98,063	77,991	70,640	117,054	125,382
5203	FICA/MEDICARE	33,542	25,718	21,927	31,173	36,540
5206	WORKERS COMP	1,326	890	454	1,314	5,732
5207	TRIMET TAX	1,855	1,847	1,502	2,341	2,579
5210	HEALTH INSURANCES	89,502	55,757	78,267	99,106	138,517
5230	DEFERRED COMPENSATION MATCH	2,514	3,360	2,595	4,107	4,776
5240	LIFE/DISABILITY/VEBA	2,213	3,290	2,625	3,696	4,299
Total Personnel Services		**673,094**	**510,570**	**470,586**	**669,508**	**795,472**
Materials and Services						
5300	OFFICE SUPPLIES	488	71	283		1,860
5303	UNIFORMS	1,094	921	1,137	1,200	2,000
5323	FOOD/REFRESHMENTS	256		26	250	
5330	NONCAPITAL FURNITURE & EQUIP	6,903	26,829	123		
5335	COMPUTER HARDWARE & SUPPLIES		20,490	37,580	15,500	33,250
5336	MAJCS CAD Technology		5,627	35,533	1,241,166	502,324
5340	SOFTWARE UPGRADES	642	32,265	-	1,200	2,400
5367	LEASED/RENTED EQUIPMENT		16,430	16,430	19,173	-
5368	MAINTENANCE AGREEMENTS	627,907	169,782	345,163	193,185	355,429
5413	CONTRACTED SERVICES	52,230	36,678	30,447	78,000	113,000
5414	PROFESSIONAL SVC CONTRACTS			-	290,770	135,241
5431	ADMIN. TELEPHONE	1,800	1,200	1,320	1,500	1,760
5461	TRAINING	723	2,602	988	7,300	4,800
5462	TRAVEL EXPENSE	5,170	6,290	571	12,300	13,300
5472	EMPLOYEE RECOGNITION/AWARDS				300	300
5500	SUBSCRIPTIONS	707	2,753	1,660	18,700	23,400
5505	MEMBERSHIP DUES				120	120
5515	FEES & SVC CHARGES		8			
Total Materials and Services		**697,921**	**321,945**	**471,261**	**1,880,664**	**1,189,184**
Capital Outlay						
5660	COMPUTER EQUIPMENT	245,784	59,830	13,553		
5700	CAPITAL OUTLAY				439,000	759,000
Total Capital Outlay		**245,784**	**59,830**	**13,553**	**439,000**	**759,000**
Total Data Services		**1,616,799**	**892,345**	**955,400**	**2,989,172**	**2,743,656**

RADIO SERVICES

Since the fall of 2016 the Radio Services team has been engaged in the design and deployment of a replacement Emergency Communications System known as the WCN (WCCCA, C800, Newberg) Communications Network. This will be an ongoing task through the fall of 2021. This work is in addition to our team's regular responsibilities.

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. The Technical Services Division 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 a shared Manager and staffing for FY20-21 with six (6) Communications Technicians, .6 FTE Technical Services Manager, and a 0.35 FTE Systems and Architect (8.95 FTE).

The Radio Services Division utilizes a Work Order and Accounting mechanism that eases managerial oversight for all radio equipment, site maintenance and services delivered to Members and Non-Members on a direct bill basis. The Radio Services Division provides programming, preventative maintenance and repair services for all subscriber equipment, communications site preventative maintenance, infrastructure repair, communications design and upgrade services as well as other related services as required.

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

- Design, implementation and maintenance of the communications system *(Agency Goals: Technical Services)*
- 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)*
- Maintaining extremely reliable microwave transport systems *(Agency Goals: Technical Services)*
- Establishment of video surveillance *(Agency Goals: Technical Services)*
- Decommissioning of radios *(Agency Goals: Technical Services)*

Radio Services Benchmarks

FY22 Goal	Criteria	FY21 Achieved
Paging and notification systems	Reliability of 99.98% or better	✓
Microwave transport systems	Reliabilty of 99.999% or better	✓
Communication system	10 new towers built	N/A
Communication system	100% of all users trained	N/A
Radio decomissioning	All user radios removed from service	✗
Video surveillance	All communications sites to be under full video surveillance	N/A

✓ Goal achieved
✗ Goal not met

RADIO SERVICES

Object	Account Name	FY18 Actuals	FY19 Actuals	FY20 Actuals	FY21 Budget	FY22 Budget
Personnel Services						
5001	ADMIN-SALARIES & WAGES	643,793	724,096	763,736	823,369	939,881
5015	VACATION PAYOUT	1,826	2,245	4,274		
5120	OVERTIME PAY	73,066	73,235	74,713	82,337	93,988
5121	COMP TIME	2,358	2,698	5,412	5,000	7,000
5201	PERS CONTRIBUTION	146,495	172,499	215,522	236,784	270,626
5203	FICA/MEDICARE	53,200	59,817	62,377	67,848	78,065
5206	WORKERS COMP	22,038	15,029	19,163	54,642	70,259
5207	TRIMET TAX	4,743	5,336	5,710	6,193	7,182
5210	HEALTH INSURANCES	126,369	125,313	141,150	173,034	187,356
5230	DEFERRED COMPENSATION MATCH	6,003	7,630	8,019	8,652	9,368
5240	LIFE/DISABILITY/VEBA	3,185	6,488	7,044	8,014	8,327
Total Personnel Services		**1,083,077**	**1,194,387**	**1,307,120**	**1,465,872**	**1,672,052**
Materials and Services						
5300	OFFICE SUPPLIES	1,760	1,171	1,115	1,280	1,300
5301	RADIO SUPPLIES	11,595	11,411	14,508	12,500	12,000
5303	UNIFORMS	2,793	2,293	3,415	3,150	4,000
5323	FOOD/REFRESHMENTS	519	258	822	600	320
5330	NONCAPITAL FURNITURE & EQUIP	2,904		120		800
5340	SOFTWARE UPGRADES		1,345	294	3,200	3,200
5350	FUEL	8,521	8,130	7,080	9,300	10,000
5360	RADIO INFRASTRUCTURE MATERIALS	27,455	61,475	39,781	68,850	69,000
5363	M & R VEHICLES	6,328	11,344	7,359	9,600	8,600
5368	MAINTENANCE AGREEMENTS	75,785	100,543	116,637	85,250	45,550
5430	TELEPHONE	95	92	1,218	96	100
5431	ADMIN. TELEPHONE	3,631	4,800	4,800	4,800	5,300
5461	TRAINING	513	410	410	2,600	3,175
5462	TRAVEL EXPENSE	3,404	6,615	5,118	3,160	3,500
5472	EMPLOYEE RECOGNITION/AWARDS				300	300
5500	SUBSCRIPTIONS	440	568	24	-	300
5505	MEMBERSHIP DUES			235	590	590
5510	SHIPPING & POSTAGE		688	503	500	500
5515	FEES & SVC CHARGES		9	20	100	
5572	ADVERTISING/PUBLIC NOTICES				650	650
5615	VEHICLES		31,954	77,058		
5630	OFFICE FURNITURE & EQUIPMENT		-		10,000	
Total Materials and Services		**145,743**	**243,106**	**280,517**	**216,526**	**169,185**
Capital Outlay						
5700	CAPTIAL OUTLAY				74,000	38,000
Total Capital Outlay		**-**	**-**	**-**	**74,000**	**38,000**
Total Radio Services		**1,228,820**	**1,437,493**	**1,587,637**	**1,756,398**	**1,879,237**

FACILITIES DEPARTMENT

The Facilities Services 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 systems and related infrastructure, as well as its user radio equipment through an intergovernmental contractual arrangement.

The Facilities Services Division consists of a shared Manager and staffing for FY20-21- with two Facilities Technicians and .3 FTE Technical Services Manager. The Facilities Division utilizes a Work Order and Accounting mechanism that eases managerial oversight for WCCCA facilities and WCN communications sites.

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)*
- Performance of site inspections throughout the WCCCA network *(Agency Goals: Technical Services)*
- Maintain grounds, physical security, vehicle access, Fire breaks, pest control, generators, and fuel for all WCN communications sites *(Agency Goals: Technical Services)*
- Decommission current operations site and transition to new facility *(Agency Goals: Technical Services)*

Facilities Benchmarks

FY22 Goal	Criteria	Achieved
Communication sites maintenance	100% operational readiness (no site failures)	✓
Vehicle maintenace	100% operational readiness (no failures)	✓
Site inspections	Perform 26 individual site inspections throughout the year	✓
Operations facilities	No service interruptions in transition from old facility to new	N/A

✓ Goal achieved
✗ Goal not met

FACILITIES

Object	Account Name	FY18 Actuals	FY19 Actuals	FY20 Actuals	FY21 Budget	FY22 Budget
Materials and Services						
5300	OFFICE SUPPLIES	414	550	5,637		3,500
5330	NONCAPITAL FURNITURE & EQUIP	1,431	1,269	1,832	18,000	18,000
5350	FUEL	15,056	9,534	14,990	14,950	14,700
5361	M & R BUILDING	80,212	31,018	45,302	776,300	840,800
5362	M & R TOWER SITE FACILITIES	14,832	47,833	16,527	12,800	12,700
5368	MAINTENANCE AGREEMENTS		8,717	5,837	-	182,500
5413	CONTRACTED SERVICES	38,318	11,781	14,908	161,200	1,800
5416	BUILDING MAINTENANCE	41,104	41,902	35,094	45,000	25,000
5432	HEAT/ENERGY	4,327	4,148	4,389	5,000	5,000
5433	ELECTRICITY	130,819	133,641	139,734	228,000	239,000
5434	WATER/SEWER	11,468	13,403	9,452	24,000	23,000
5436	GARBAGE	2,450	2,842	2,787	4,600	2,900
5445	RENT FOR SITE LEASES	68,169	64,428	89,566	93,863	95,000
5510	SHIPPING & POSTAGE				200	
5515	FEES & SVC CHARGES		8		-	
Total Materials and Services		**408,600**	**371,074**	**386,055**	**1,383,913**	**1,463,900**
Capital Outlay						
5610	Facilities Improvements				20,000	-
5700	Capital Outlay					562,000
Total Capital Outlay		**-**	**-**	**-**	**20,000**	**562,000**
Total Facilities		**408,600**	**371,074**	**386,055**	**1,403,913**	**2,025,900**

GENERAL FUND CAPITAL OUTLAY

Capital Outlay expenditures can be identified in many ways. User groups such as our advisory committee can make technology recommendations. The CEO Board could also direct expenditures and our Members may have direct requests for the Agency. Recently, a great deal of capital outlay expenditure has been identified and proposed by management itself. Expenditures are built into the budget and follow the budget review and approval process.

For FY22 in the General Fund, $1.359.000 is budgeted for Capital Outlay. The largest single expense of this is $436,000 budgeted in Data Services for the new facility soft costs of implementation duplicating dispatch centers for parallel operations until the new center is fully operational.

The largest remaining amounts relate to projects identified late in FY21, some of which were not completed by fiscal year end. These projects were unexpected work relating to the new facility being built by Washington County for WCCCA. They include a fiber optics project at $284,000, new furniture for the facility at $278,000, admin phone work at $149,000, two additional phones at $100,000 and a small prepaid project for $65,000. These projects, while vital to the construction and operation of the new facility will have no impact to operations costs. No other capital outlay budgeted in FY22 will impact operations costs in any significant fashion. No costs are expected to carryover to future years and none of these projects are anticipated to impact future capital or operating expenditures.

GF Capital Outlay Summary

Project	FY22 Budget	Department	Description
New Facility Soft Costs	$ 436,000	Data Services	Projects/items related to the move to the new operations facility in FY22
Fiber optics	284,000	Facilities	Installation related to the new facility
Furniture	278,000	Facilities	New furniture for the new facility
Admin Phones	149,000	Data Services	Upgrade Administration phone system
Vesta phones	100,000	Data Services	Telecom upgrade
Juniper work	65,000	Data Services	Phone line work pre-paid in FY21
Vehicle	38,000	Radio	Replace end of life SUV
Barracude Email work	9,000	Data Services	Email gateway and archive project
Total	$ 1,359,000		

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 Computer Aided Dispatch (CAD) replacement projects.

The primary use of this fund, for three consecutive fiscal years, is the Emergency Communications System Upgrade project funded by the Washington County 2016 General Obligation Bond.

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.

Capital Projects Fund

	Actual FY20	FY21 Adopted Budget	FY21 Estimated to June 30	Approved Budget FY22
RESOURCES				
Beginning Working Capital	928,538	948,538	740,090	1,170,065
Revenues				
Interest Income	16,205		5,939	
Wash. Co. Bond Distribution	8,954,174	13,600,000	6,588,660	12,000,000
Intergovernmental Revenue	175,000			
Total Revenues	9,145,379	13,600,000	6,594,599	12,000,000
TOTAL RESOURCES	10,073,917	14,548,538	7,334,689	13,170,065
REQUIREMENTS				
Capital Outlay	9,333,827	13,600,000	6,164,624	12,000,000
Contingency				1,000,000
TOTAL REQUIREMENTS	9,333,827	13,600,000	6,164,624	13,000,000
Fund Balance (UEFB)		948,538		170,065
Fiscal Year End Fund Balance	740,090		1,170,065	
TOTAL BUDGET	10,073,917	14,548,538	7,334,689	13,170,065

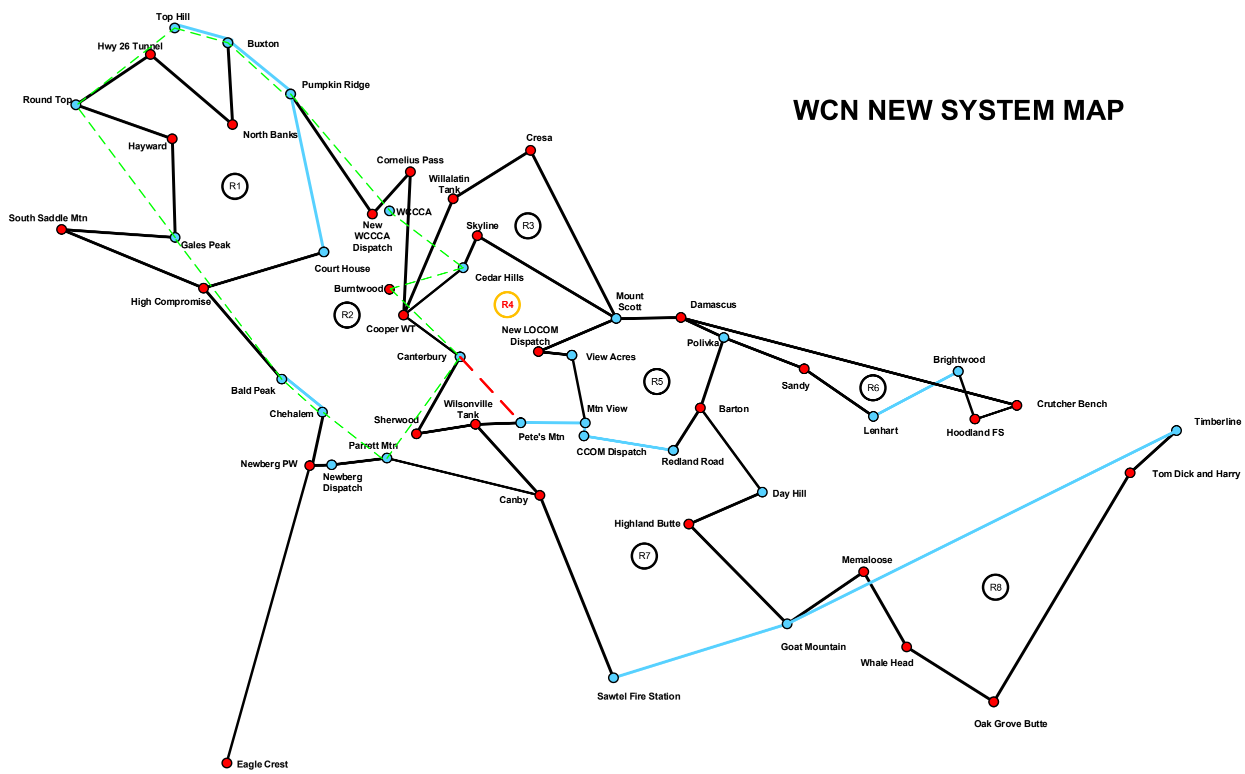
The remaining $13 million in expenditures from the Capital Projects fund are for the ECS project, reimbursed by the county bond. These expenditures continued construction and upgrades of tower sites plus the construction of a new facility which will be owned by Washington County and occupied by the Agency. The ECSU work continues through FY22. The project is expected to conclude by the end of FY22, with approximately $12 million expected to be spent on site construction and equipment in support of the overall project.

Significant Non-Recurring Capital Expenditures

The Capital Projects Fund includes funding from the $77 million Washington County Emergency Communications System Bond for the emergency communications system. This will be the fourth and final year of this project and anticipate $12 million to complete the building of the new towers and implementing the digital radio systems and processes. The County distributes the bond funds as the invoices for services and equipment are received and approved. There are no anticipated impacts from this large capital spend to the FY22 operations budget, nor to future budgets as this project concludes.

Below is a map of the emergency communication system tower layout. Existing towers are shown with a black dot and new digital towers with a red dot.

Radio Site Locations and Microwave Network Connections



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APPENDIX

❖Member Fees

❖Glossary

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Fiscal Year 2021-22 Member Fees

WASHINGTON COUNTY CONSOLIDATED COMMUNICATIONS AGENCY

FY 2021/22 WCCCA Member User Costs by Agency

Prior Year	Agency	Dispatch Services	Radio System	Subtotal Costs		3% Cap Adjustment	FY21 Approved	% Incr. after 3% Adj.
$ 2,609,443	Sheriff's Office	$ 2,237,850	$ 476,327	$ 2,714,177		$ 28,016	$ 2,742,193.12	5.1%
1,455,831	Beaverton Police	1,303,177	147,555	1,450,732		14,975	$ 1,465,707.11	0.7%
1,384,176	Hillsboro Police	1,238,135	148,477	1,386,612		14,313	$ 1,400,925.18	1.2%
690,930	Tigard Police	619,889	87,611	707,500		7,303	$ 714,802.69	3.5%
361,368	Tualatin Police	320,137	41,961	362,098		3,738	$ 365,835.26	1.2%
219,075	Sherwood Police	186,541	24,439	210,980		2,178	$ 213,157.70	-2.7%
322,758	Forest Grove Police	305,057	31,817	336,874		3,477	$ 340,351.31	5.5%
137,932	Cornelius Police	130,305	-	130,305		1,345	$ 131,650.40	-4.6%
23,908	King City Police	42,477	6,917	49,394	*	(24,768)	$ 24,625.61	3.0%
14,399	North Plains Police	18,603	-	18,603	*	(3,771)	$ 14,831.38	3.0%
11,384	City of Durham	10,836	-	10,836	*	350	$ 11,725.88	3.0%
8,309	Banks Police	11,860	-	11,860	*	(3,302)	$ 8,558.28	3.0%
4,100	Gaston Police	4,637	-	4,637	*	(413)	$ 4,223.44	3.0%
$ 7,243,613	**Total Police Costs**	$ 6,429,504	$ 965,103	$ 7,394,608		$ 43,440	**$ 7,438,587.36**	
$ 2,239,261	TVFR	$ 1,929,749	$ 350,444	$ 2,280,193		$ 23,537	$ 2,303,729.47	2.9%
481,929	Hillsboro Fire	437,506	75,622	513,128		5,297	$ 518,425.08	7.6%
183,468	Forest Grove Fire	147,713	45,650	193,363		1,996	$ 195,359.28	6.5%
53,253	Cornelius Fire	51,495	29,972	81,467	*	(26,617)	$ 54,850.65	3.0%
33,171	Banks Fire District #13	22,902	36,889	59,791	*	(25,624)	$ 34,166.28	3.0%
21,984	Gaston Fire	17,927	26,744	44,672	*	(22,028)	$ 22,643.85	3.0%
$ 3,013,066	**Total Fire Costs**	$ 2,607,294	$ 565,321	$ 3,172,615		$ (43,440)	**$ 3,129,174.61**	

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

	Combined Police & Fire member fees, above:				
10,256,679				**Agency Members**	**$ 10,567,762**
127,871	Member Dispatch	Member Radio	Total	**+Associate Members**	**133,261**
$ 10,384,550	$ 9,036,798	$ 1,663,685	$ 10,700,483	**Total**	**$ 10,701,023**
Prior year					

GLOSSARY OF TERMS

Account

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

Appropriation

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

Audit

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

Balanced Budget

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

Budget

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

Budget Message

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

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

Budgetary Control

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

CAD

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

CAD Incident

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

Call for Service

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

Capital Expenditures

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

Capital Projects Fund

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

Beginning Working Capital /Beginning Fund Balance

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

CEO Board

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

Contract Users

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

Debt

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

Ending Fund Balance

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

Expenditures

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

Fiscal Year

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

FTE

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

Fund

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

Fund Balance

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

General Fund

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

Governmental Funds

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

IGA

Intergovernmental Agreement –a written contract among governmental entities.

Interfund Transfers

Transfers of resources between funds.

Levy

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

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

Line Item:

An account used for budget and accounting purposes.

Long Term Capital Plan:

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

Major Fund

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

M&R:

Maintenance and Repair.

Materials and Services

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

Modified Accrual Basis

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

OPSRP

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

ORS:

Oregon Revised Statutes adopted by the State of Oregon Legislature.

ORS Chapter 190

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

PERS

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

Personnel Services

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

PSAP

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

Radio Infrastructure

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

Requirements

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

Resources

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

Revenue

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

Segment

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

Self-Initiated Activity

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

Tower Site

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

Unappropriated Ending Fund Balance

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

Users

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

WCCCA

An acronym for Washington County Consolidated Communications Agency.

WCDA

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

Sources cited:

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