

**Washington County Consolidated
Communications Agency
Approved Budget Document
Fiscal Year 2024-25**

Approved June 20, 2024

**5900 NE Pinefarm Court
Hillsboro, OR 97124
Phone: (503) 690-4911
www.wcca.com**

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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

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**Washington Co. Consolidated Communications
Agency
Oregon**

For the Fiscal Year Beginning

7/1/2023

Christopher P. Morill

Executive Director

BUDGET MESSAGE

- ❖ **Budget Snapshot**
- ❖ **Financial Planning**
- ❖ **General Fund**
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Budget Message

June 20, 2024

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

FROM: Michael Stout, Chief Financial Officer

Washington County Consolidated Communications Agency (WCCCA, Agency) continues to evolve with exciting changes reflected within the Fiscal Year 2024-25 budget. I am delighted to present that budget to you here. Despite the rapid evolution of the Agency, WCCCA will not lose sight of its commitment to providing our community and affiliated agencies with excellent, courteous and equitable emergency communications services.

WCCCA's commitment to its core services of emergency call taking, dispatching, radio services and data services while exercising fiscal responsibility, will also remain steadfast. The proposed budget into which those core services fit is a collaborative, strategic financial effort. The effort involves 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 community members.

Below is a consolidated picture of all Agency funds for a three-year comparative view. Interfund transfers (an equal amount of revenue and expense) are shown for the sake of completeness. The percentage changes compare the Adopted Budget for Fiscal Year 2023-2024 (FY 2023-24 or FY24) to the FY25 budget.

All Funds Consolidated	FY 2022-23 Adopted <u>Budget</u>	FY 2023-24 Adopted <u>Budget</u>	FY 2024-25 Proposed <u>Budget</u>	% Change FY23 vs. <u>FY24</u>
Beginning Working capital	\$ 9,091,510	\$ 10,785,746	\$ 11,527,135	6.9 %
Revenues				
Wash. Co. Bond Distribution	4,200,000	4,200,000	-	
Member Contract Fees	11,107,826	11,529,501	11,652,149	1.1
911 Telephone Taxes	5,400,000	5,450,000	5,450,000	0.0
Transfers (in)	-	-	1,575,000	
All other revenues	1,383,579	1,515,979	2,310,467	52.4
TOTAL RESOURCES	31,182,915	33,481,226	32,514,751	-2.9 %
Expenditures/Appropriations				
Personnel Services	15,772,849	16,329,280	17,443,378	6.8
Materials & Services	3,511,751	3,223,415	3,975,584	23.3
Capital Outlay	4,689,000	5,703,000	1,644,100	-71.2
Transfers (out)	-	-	1,575,000	
Debt Service	-	122,473	142,557	16.4
Contingency & Reserves	4,744,233	6,176,203	5,207,047	-15.7
TOTAL REQUIREMENTS	28,717,833	31,554,371	29,987,666	-5.0 %
Unappropriated Ending Fund Bal.	2,465,082	1,926,855	2,527,085	31.2
TOTAL BUDGET	\$ 31,182,915	\$ 33,481,226	\$ 32,514,751	-2.9 %

Financial & Strategic Planning

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

The Agency plans strategically and maintains a mission statement to guide decisions, goals and planning. Long range planning is important to ensure the 24/7/365 service our member agencies and users depend on us to provide. The Agency previously established four goals reflecting core functions in a collaborative fashion with the boards, staff, management and stakeholders. This year, as with past years, these goals have not changed. The goals may evolve in the future to adapt to changing demands and environments. Each department sets its own goals and objectives in line with the Agency goals. A summary of FY24 performance is included at the bottom of this section.

The Agency goals are:

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

Technical Services in this context refers largely 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.

The *Information Technology* budget is built with not only technology maintenance costs, but also large computer automated dispatch (CAD) costs involving a consortium of regional 9-1-1 centers to which WCCCA belongs. Traditionally, most technology expenses of the agency have been captured in the Information Technology's departmental budget. In FY23, the Agency began budgeting consortium costs in the separate MAJCS and PDCC budgets. These budgets ensure the connectivity for our users and members and considers technological challenges and innovations on the horizon. User expectations evolve with technology, making 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 with which we are entrusted. To that point, the agency continues to develop its planning process and evaluate its strategy and goals. As previously noted, the Agency has found it challenging to hire dispatchers and call takers. The Agency has also been challenged administratively by population growth and demands by itself upon its own internal service functions.

FY24 Departmental Goals Summary

Department	FY24 Goals set/Achieved	FY24 Pct.	FY23 Pct.	FY22 Pct.	FY21 Pct.
Administration	7/10	70%	80%	80%	80%
Operations	3/5	60%	80%	80%	80%
Information Technology	3/3	100%	100%	100%	100%
MAJCS	2/3	67%	67%	67%	67%
PDCC	2/2	100%	100%	100%	100%
Radio	5/6	83%	83%	83%	83%
Facilities	3/3	100%	100%	100%	100%

The Budgets and the Budget Process

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

The total Agency budget is based on the priorities of the Agency mentioned above, as guided by the needs of our member agencies and stakeholders, including the public. The Agency generally begins its budgeting process earlier than most of its members, in order to share costs that need to be included in their own budget processes. For the FY25 budget, work began in October of 2023 and work was completed in January of the following year. Trends and assumptions from the current year's financial forecast are used to establish anticipated costs. In January of 2024, this forecast and budget work was presented to the financial staff and public safety users of each member government to provide understanding of WCCCA's needs, elicit feedback and discussion of proposed member rate increases.

Following this presentation to the membership and allowing time for questions and follow up, the budget is presented to the Chief Executive Officers (CEO) Board and Budget Committee (which includes WCCCA's Board of Commissioners as well as appointed representatives from member jurisdictions) in February of 2024 for review and discussion. It was determined at this year's Budget Committee meeting that the budget was complete, addressing capital and operational needs. The Budget Committee chose to approve the budget as presented at that meeting and recommend it to the Board of Commissioners for adoption for their meeting the following June.

The WCCCA Board of Commissioners can and recently does amend the budget approved by the Budget Committee before adoption. Most typically the Agency can recalibrate

projections and appropriation requests for the June board meeting to better reflect year end expectations. This involves budgeted work not likely to complete in the current fiscal year, for which appropriation will be needed in the budget proposed. Effort not to change member fees previously vetted and reviewed in the budget process is prioritized.

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

For FY25, the aggregate annual membership costs increased about 1.1% from the previous year's budgeted membership fees. The four-year average of aggregate member increases is less than 2%. Total Agency costs continue to rise much faster than membership costs, however the Agency continues to experience significant vacancy savings, particularly in its Operations Department. This continues to add to fund balance and offset member fees.

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

Because the Agency has a relatively small membership base, the gap between 9-1-1 tax funding and the Agency's operational expenses exponentially effects member fees. The Agency Partners strategize with us to determine fiscal directions and plans to maintain services to the public and our members, keeping in mind the potential for funding fluctuations that may impact service levels. The Agency strives to maintain service levels for our crucial services. No changes in key service levels are anticipated in FY25.

In 2023 the government of Washington County, which is among WCCCA's largest stakeholders, completed a bidding process for ambulance services. Amongst the stipulations of the bidding process was a provision for payment to WCCCA for dispatch services. The previous incumbent had never been requested to contribute for these services and WCCCA had not considered them a revenue source. After the contract was awarded, WCCCA reached a service agreement with the successful franchisee for dispatch services and this revenue will offset member fees permanently going forward, beginning with this FY25.

Traditionally 9-1-1 tax revenue received by the Agency has remained consistent, with a slight increase each year over the previous year. This revenue is generated from landline, wireless and pre-paid devices which can access the 9-1-1 system. As a result of a legislative increase in the excise tax assessment for FY21 and FY22, the Agency experienced something of a windfall, providing some fee relief to our members. Beginning in FY23 and going forward, tax receipts will increase at a much more modest pace and the burden of cost increases will shift back to members. The tax currently represents about 30% of the operating revenue needed as illustrated in the shifting funding sources identified below:

General Fund Revenue

	<u>FY23</u>	<u>FY24</u>	<u>FY25</u>
Member Contract Fees	62%	62%	60%
911 Telephone Taxes	30%	30%	28%
All other revenues	8%	8%	12%
 Total Revenues	 \$14,299,744	 \$15,198,072	 \$17,891,405

The above chart excludes one-time revenues such as transfers and pass through revenue, which can be highly variable. Its purpose is to show the changing trends in the stable revenues that are relied upon to fund Agency operations. The FY25 revenue change is largely due to the introduction of the aforementioned EMS ambulance fees being introduced.

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

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

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

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

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

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 FY25 budget contemplates no changes in service levels. Tax receipt changes and user fee increases are outlined in more detail later in the budget document.

The Agency again received the GFOA's annual Distinguished Budget Presentation Award for its FY24 budget document, as it has for several years. The Agency receives valuable insight and criticism regarding the presentation of the budget and this document each year from this process.

General Fund

For FY25, the General Fund will comprise all of the Agency's expenditures and as the sole operating fund for the Agency accounts for all personnel, materials and services expenses in support of Agency operations. Discretionary expenses are few and small, if any. Overall, the operational expenses for the General Fund will increase 9.6% from the prior fiscal year's budget, without considering the transfer from the General Fund to the Capital Projects Fund for the aforementioned CAD upgrade. The drivers are addressed in greater detail at several points, later in this document.

The following are the significant budget changes in this Fiscal Year 2023-24 proposed budget for the General Fund, as compared to the current year's budget:

Personnel Services (6.8% increase over prior year's budget):

- The Agency's represented employees are dispatchers and call takers located exclusively within the Operations Department and are 67.0 FTE in total. The non-represented employees include Operations administration (7.0 FTE), IT/Facilities/Radio Technicians (18.0 FTE) and Agency Administration (9.1 FTE).
- Total salaries, wages and benefits will increase by \$1,114,098 in FY25 over the final budgeted expense of FY24. This increase reflects a number of adjustments, including the addition of two custodial positions in FY25 in an attempt to in-house custodial services and an additional facilities technician position, now that the bulk of the radio system upgrade is complete.
- The Agency budgeted a COLA of 5% for FY25. The current labor agreement with represented employees, representing roughly two-thirds of the Agency's full-time equivalent position (FTE) count, expires at the end of FY24. The Agency has attempted to budget for FY25 Personnel Services costs conservatively and may

settle negotiations higher or lower than the budgeted amount. Negotiations may extend beyond FY25. The COLA for FY25 is designed to reduce the impact of an agreement on Member Fees for FY26.

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

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

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

- Overtime is a large expense for the Agency. Overtime is largely driven by the persistent vacancies in Operations. As such, budgeting for overtime in consideration of vacancy savings can be a delicate balance. However, overtime was underbudgeted for non-operations staff in FY24 and increased overtime is expected in Operations as result of anticipated new hires. Accordingly, the budget for overtime increased 16.0% in FY25 compared to FY24.
- Benefits are budgeted at an increase of 6.7% over the ending FY24 budget. The two largest drivers of benefits expense are contributions to the Oregon Public Employees Retirement System (PERS) and Agency contributions for healthcare. Benefits, like salaries, are budgeted assuming the Agency will meet its staffing goals

Materials and Services:

- The category of Materials and Services (M&S) increases \$752,169 in next year's budget, an increase of 23.3% over the FY24 budget. A large portion of this increase is due to the inflationary environment of the economy and the increase for materials and services costs the Agency has experienced in FY24.
- Software maintenance agreements are budgeted at an increase of \$203,539 or a 23.6% increase, reflecting a number of agreements that are being renewed in

FY25. The largest of these are network and security monitoring support and cyber security tools.

- Professional services were budgeted \$172,916 or 30.2% higher than FY24 in largely due to anticipation of an initiative to triage some 9-1-1 calls with the participation of medical professionals, which would be outsourced work.
- Legal costs were budgeted to increase by \$105,091 or 110.2%, reflecting the ramp up labor negotiations and possible legal action regarding the Agency's service portfolio and allocation.

Capital Outlay:

The budget for Capital Outlay in the General Fund has increased for FY25 by slightly more than \$141,000 thousand, or 9.4%. The total Capital Outlay budget for FY25 is \$1,644,100. The Agency is completing the Emergency Communications Systems upgrade (ECS or ECSU), a major capital project done in conjunction with Washington County. \$665,000 is budgeted to finish the project. A telephone system upgrade budgeted for \$350,000 was budgeted for FY24 but did not complete and will carry over into FY25. There are several smaller projects under \$100,000 in Information Technology, such as PC refreshes, which make up the remainder of the projects for FY25.

Transfers:

As mentioned previously, the Agency is sensitive towards maintaining the stability of the fees which members pay. Accordingly, the Agency is beginning in FY25 to save for a CAD upgrade scheduled at this point in 2029 for \$4.8 million. In FY25 the Agency will transfer \$1.3 million for this from its General Fund to its Capital Projects Fund for this eventual large expense. The Agency is also transferring \$275,000 from the General Fund to the Capital Projects Fund to shore up the fund balance in the Capital Projects Fund, in accordance with the Agency's fund balance policy.

Debt Service:

By long tradition, WCCCA does not borrow or retain debt. However, GASB 87 now requires the Agency to reflect expenses from long term leases as debt service. Therefore, in FY25 the Agency has budgeted \$142,557 for leased office equipment and site leases for radio towers.

Capital Projects Fund

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

Principal work and the final milestone payment for the project was completed in FY24. WCCCA agreed with its boards and county to shoulder any residual costs associated with closing out the project. Funds for closeout are budgeted in FY25 in the General Fund.

For FY25, no appropriation for expenditures is requested for the Capital Projects Fund. As noted above, however, the fund will be the recipient of two transfers from the General Fund in FY25. There will be one transfer of \$1.3 million for the expected upgrade of the CAD system, currently scheduled for FY29 and \$275,000 intended to bring the Capital Projects Fund up to the standards of the Agency's fund balance policy.

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 community members and our members. Caring for so many in a high-risk realm creates challenges in the human side of such an operation as ours and we recognize the need for the Agency to strive for excellence, not only in the emergency communications services that we provide, but also in the recognition of the impacts that this work can exact upon our employees. As we face the challenges of staffing, we realize that change is continually upon us and we need to encourage resilience, exercise creativity in relieving the stress of our environment and try new things to achieve a healthy organization.

WCCCA is an accredited Agency through the Oregon Accreditation Alliance (OAA) and has been granted its 4th re-accreditation based on an OAA site visit and review process. 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.

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

Initiatives for the Year and for the Future

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

The FY25 budget is principally different from the FY24 budget because of the increase in Materials and Services expenditures, which was in part driven by the Agency's experience in the current economic climate that we all negotiate. The Agency is, as

mentioned previously, hiring dispatchers aggressively to minimize overtime and will continue to do so.

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

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

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

The Budget Document

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

Conclusion

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

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

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

Sincerely,



Michael Stout
Chief Financial Officer

**FY 2024-2025 GENERAL FUND BUDGET ASSUMPTIONS
COMPARED TO THE INITIALLY ADOPTED FY 2023-2024 BUDGET
WITH NOTABLE DRIVERS MENTIONED**

Revenues: 5.0% increase

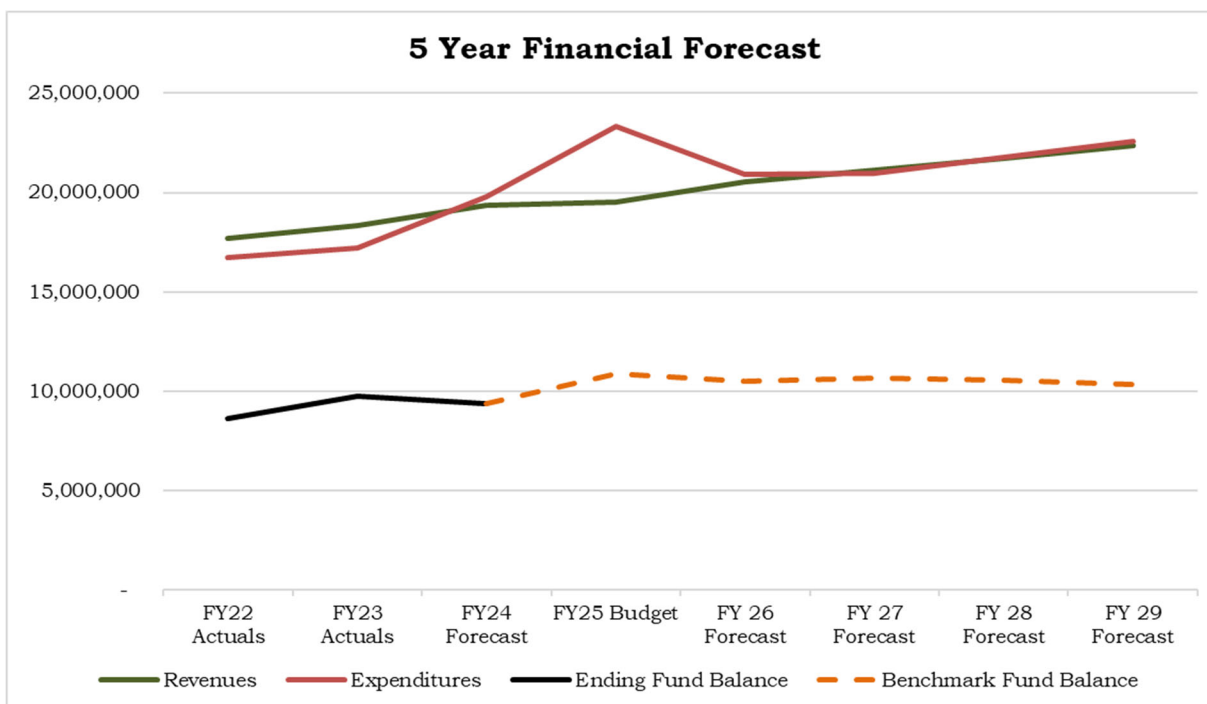
Member User Costs	1.1% increase
EMS Dispatch Fees	\$700,000 increase
C800 Radio Contract	3.0% increase for additional share of radios
Interest Income	100.0% increase based on FY24 experience
Tower Site Rent	22.6% increase due to built-in
Misc. Revenue	\$12,000 increase due to current experience

Expenses: 17.0% increase

Staffing	Increase Agency FTE to 105.10 Add net 2.65 FTE
Salaries	Net increase 6.9% Cost of living increase 4.0% - represented Cost of living increase 4.0% - non-represented Overtime increased 16.0%
Benefits	Net increase 6.7% PERS increase 8.0% Health insurance increase 4.3% Worker's comp increase 18.1%
Materials & Services	Net increase 23.3% or \$752,169 Software maintenance agreements increase 23.6% Professional services agreements increase 30.2% Legal services increase 110.2%
Cap Outlay	Increase of 9.4% or \$141,100 ECS closeout \$665,000 Phone system upgrade \$350,000
Transfers	Total transfers from General to Capital Projects \$1,575,000
Debt Svc	Increase of \$20,084 or 16.4%

Fund Balance

Beginning General Fund fund balance decrease of 4.3%
Projected FY25 spend-down of existing General Fund fund balance \$5,368,003
Projected ending General Fund fund balance decrease to \$3,987,138

FINANCIAL FORECAST

The above graph depicts the Agency’s “Financial Forecast” for FY22 through FY29. The Agency customarily uses the terminology “Forecast” because of the dynamic nature of this planning, particularly for the second and ensuing years. The first year of each forecast, however, is used to develop the upcoming year’s budget, and the member agencies place some reliance upon the ensuing years unfolding as planned.

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

The expenditures for FY25 shows a spike, reflecting the conservative philosophy of fully budgeting payroll. Agency salaries, benefits, materials and services expenditures are routinely stable and are projected as such. The budget is generally able to absorb most unexpected adverse events such as the Oregon wildfires in 2020 or an occurrence such as the destruction of a radio facility from a severe weather event, which could require a sudden, significant activity.

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

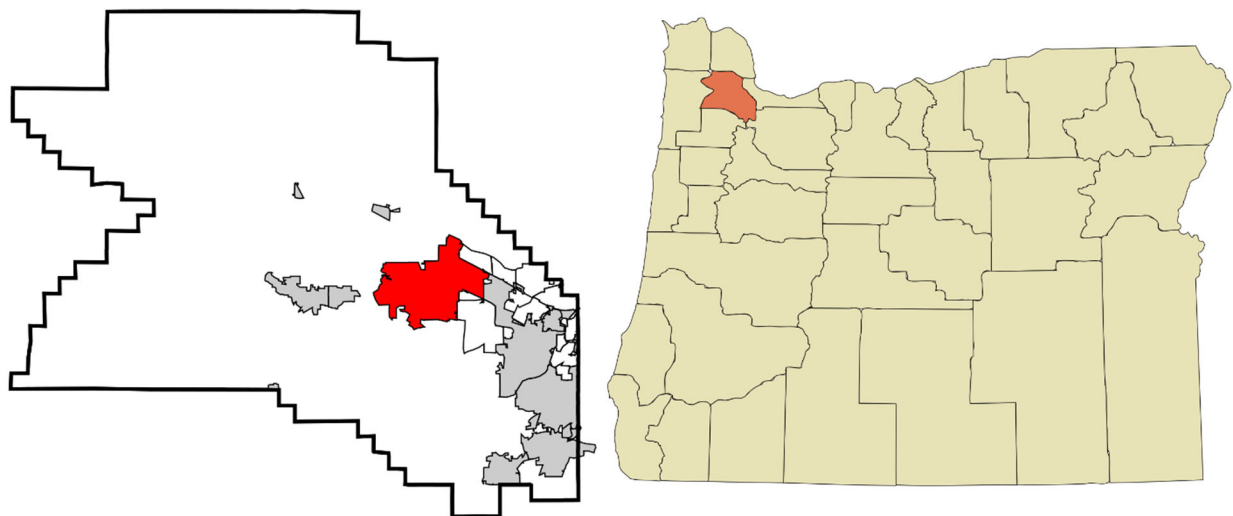
INTRODUCTION

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AGENCY OVERVIEW

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

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



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

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



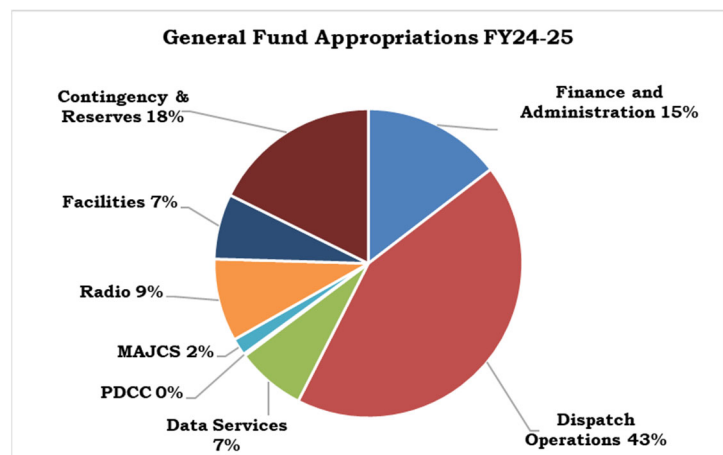
The Agency is funded by user fees from the participating jurisdictions, State 9-1-1 excise taxes, contract revenues from Washington County's ambulance service provider, Clackamas County's C800 Radio Group (a governmental partnership formed under Oregon Revised Statutes Chapter 190), the City of Newberg,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

The Agency is operated by a dedicated staff of 105.1 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 2024-25.



Washington County Consolidated Communications Agency

Principal Taxpayers Within the County Current Year and Nine Years Ago

	For year ended June 30, 2023			For year ended June 30, 2014		
	Rank	Assessed Value (thousands)	% of Total	Rank	Assessed Value (thousands)	% of Total
Intel	1	\$ 1,895,003	27.8%	1	\$ 1,269,465	33.4%
Nike, Inc.	2	1,464,501	21.5%	2	566,111	14.9%
Portland General Electric	3	1,124,598	16.5%	3	412,348	10.9%
Northwest Natural Gas Co	4	468,313	6.9%	5	299,588	7.9%
Pacific Realty Associates	5	440,232	6.5%	4	308,313	8.1%
Verizon Communications	6	360,262	5.3%			
Genentech Inc	7	328,239	4.8%			
Comcast Corporation	8	274,530	4.0%	6	267,863	7.0%
Lam Research Corporation	9	230,443	3.4%			
Northwest Fiber	10	223,357	3.3%			
Frontier Communications				7	249,585	6.6%
Fred Meyer Stores, Inc.				8	149,478	3.9%
Maxim Integrated Products Ltd				9	142,394	3.7%
PPR Washington Square LLC				10	134,846	3.5%
Total		<u>\$ 6,809,477</u>	<u>100.0%</u>		<u>\$ 3,799,991</u>	<u>100.0%</u>

Source: Washington County, Oregon

Washington County Consolidated Communications Agency
**Major Employment Sectors
Current Year and Nine Years Ago**

	<u>June 2023</u>	<u>% of total</u>	<u>June 2014</u>	<u>% of total</u>
For Washington County, Oregon:				
Total nonfarm employment	309,398		264,934	
Total private	284,482		243,146	
Natural resources and mining	3,166	1%	3,148	1%
Agriculture, Forestry, Fishing and Hunting	3,008		2,924	
Mining, Quarrying and Oil and Gas Extraction	158		224	
Construction	18,955	6%	13,322	5%
Manufacturing	53,543	17%	45,162	17%
Trade, transportation and utilities	54,053	17%	47,145	18%
Wholesale trade	14,515		12,758	
Retail trade	2,925		30,172	
Transportation, warehousing and utilities	7,065		4,215	
Information	7,095	2%	7,470	3%
Financial activities	14,137	5%	14,104	5%
Professional and business services	56,227	18%	50,007	19%
Professional and technical services	16,744		13,682	
Management of companies and enterp.	17,688		12,828	
Administration and support services	21,796		22,906	
Waste management	1,020		591	
Education and health services	39,665	13%	31,712	12%
Leisure and hospitality	26,696	9%	22,499	9%
Other services	10,085	3%	8,568	3%
Unclassified	859	0%		0%
Government	24,916	9%	21,789	8%
Federal government	960		709	
State government	2,848		2,965	
Local government	21,108		18,114	

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

The Agency is making several changes to staffing in FY25, for a net increase of 2.65 FTE. This increase is necessary to maintain current operations and operational efficiency. The Agency has not increased its FTE count in several years.

In FY24 half of a perpetually unfilled Operations Supervisor position was used to create an additional half-time Audio Recording Specialist position. Because it is unlikely that a half-time Operations Supervisor position will be filled, Operations has relinquished the remaining .5 FTE to add an HR Generalist in FY25. The HR Generalist will help fill persistent vacancies in the Operations department and reduce the lead time for onboarding applicants.

A Systems Architect budgeted in Radio Services to assist with the design and implementation of the ECS upgrade project is no longer needed now that the project is concluding. The .35 FTE position has been vacated and is being eliminated for FY25.

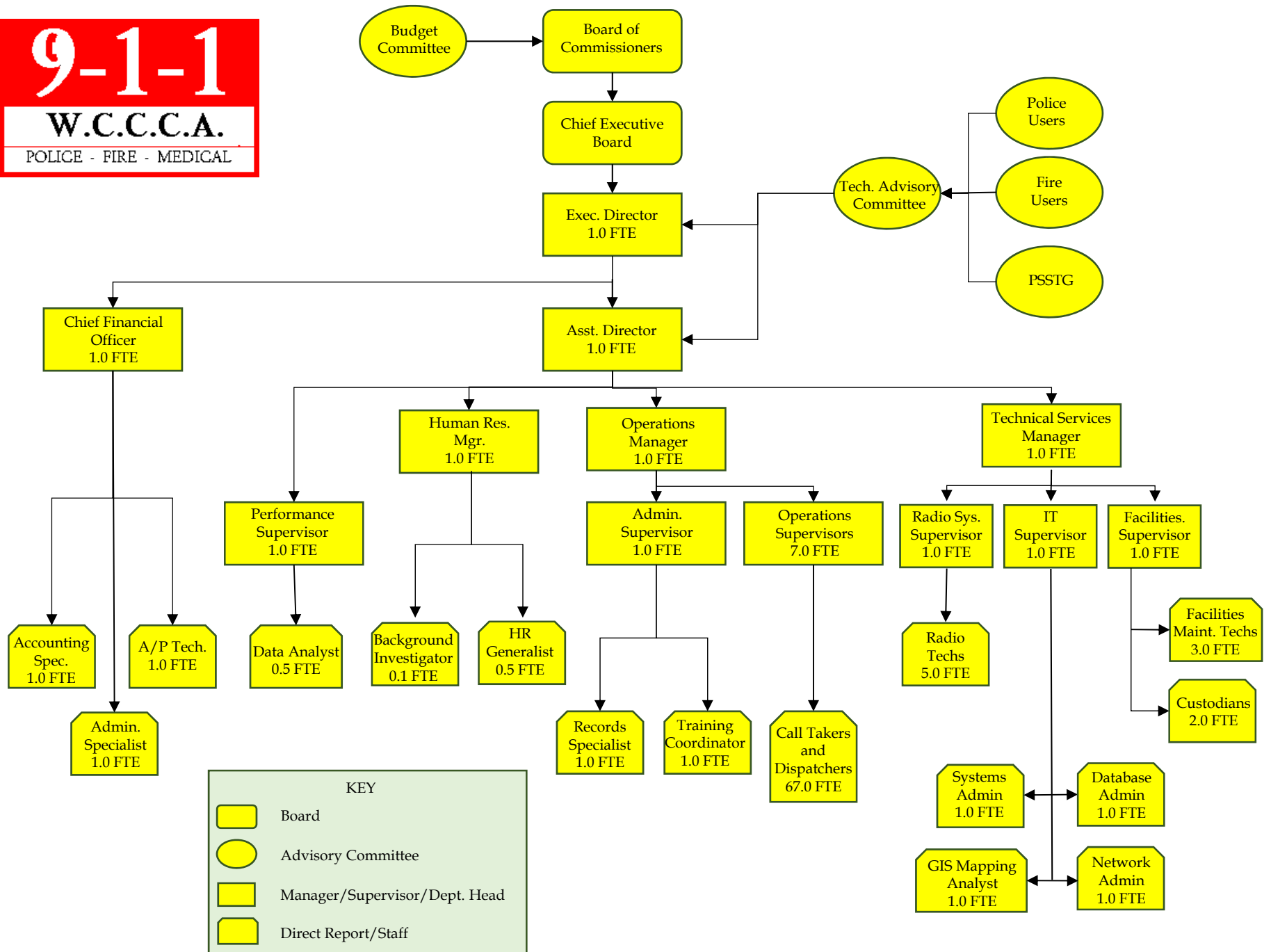
The Agency has reconsidered its internal staffing allocations and recognizes that some portions, or portions of positions, should be allocated across the Facilities department. This action does not impact total Agency FTE, but is reflected in the preceding chart as a shift between Radio Services and Facilities of some FTE.

A Senior Radio Technician position has been reclassified as a Radio System Supervisor. This does not change FTE count, but as the position is re-classed does impact the total Agency labor budget.

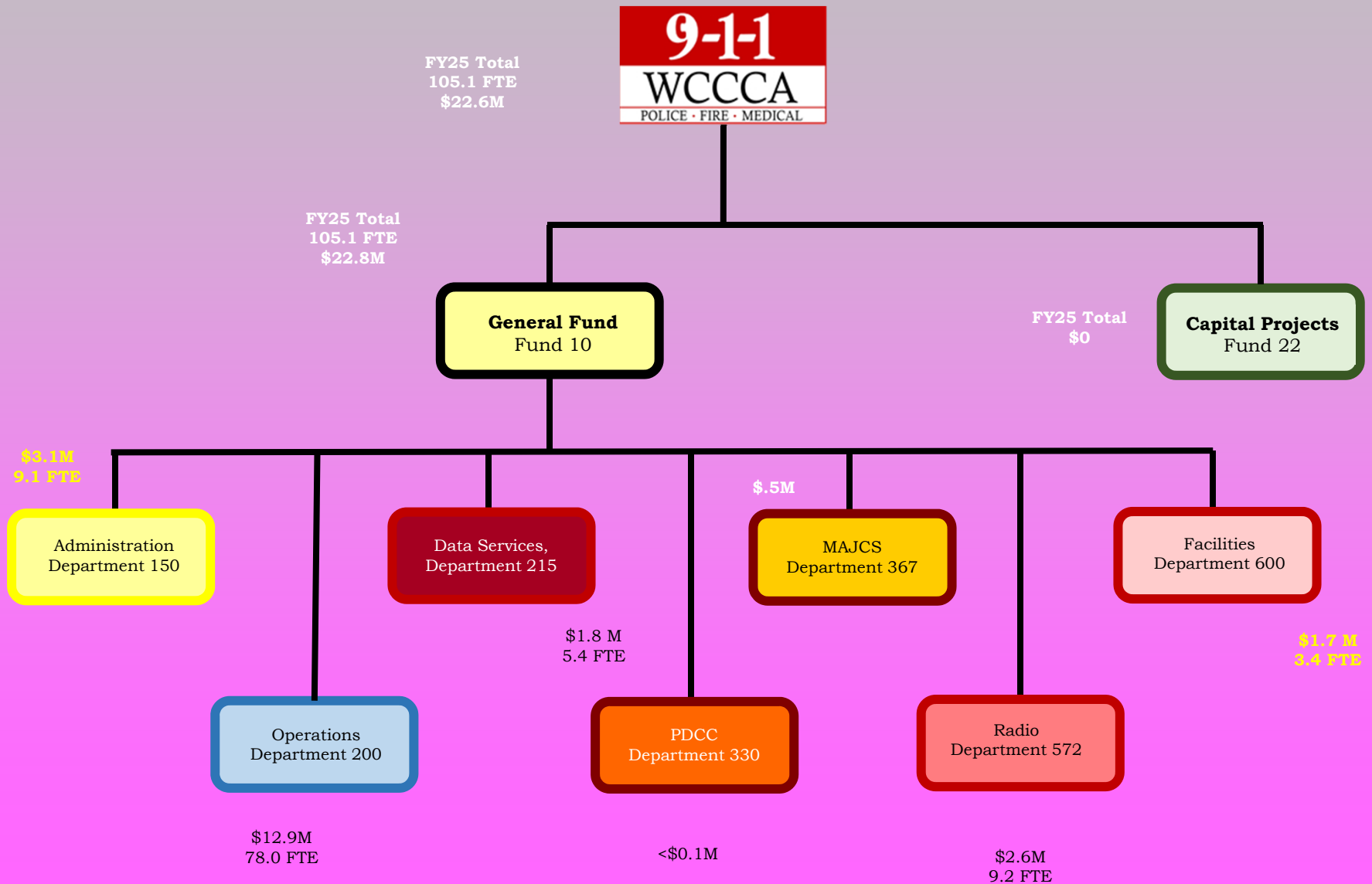
An additional Facilities Maintenance Tech I position is being added. This 1.0 FTE add will assist in the management of new radio sites and the new WCCCA facility.

Two custodial positions have been added to the FY25 budget. The 2.0 FTE will replace the existing outsourced contract the Agency has used to maintain its operational premises. The new WCCCA facility requires a service level the current provider is able to provide to mutual satisfaction. With the knowledge that no other qualifying bids were received when WCCCA put the contract up for care of the new facility, WCCCA has chosen to insource the work.

Full Time Equivalent Positions					
	FY21/22	FY22/23	FY23/24	FY24/25	Change / prior FY
Administration					
Director	1.00	1.00	1.00	1.00	-
Assistant Director	1.00	1.00	1.00	1.00	-
Chief Financial Officer	1.00	1.00	1.00	1.00	-
Accounting Specialist	1.00	1.00	1.00	1.00	-
A/P Technician	1.00	1.00	1.00	1.00	-
Administrative Specialist	1.00	1.00	1.00	1.00	-
Business Analyst	0.50	0.50	0.50	0.50	-
Performance Supervisor	1.00	1.00	1.00	1.00	-
Human Resources Manager	-	1.00	1.00	1.00	-
HR Generalist	-	-	-	0.50	0.50
Background Investigator	-	0.10	0.10	0.10	-
Total Administration	7.50	8.60	8.60	9.10	0.50
Human Resources					
Sr. HR Analyst	1.00	-	-	-	-
Background Investigator	0.10	-	-	-	-
Total Human Resources	1.10	-	-	-	-
Operations					
Operations Manager	1.00	1.00	1.00	1.00	-
Assistant Operations Manager	-	-	-	-	-
Administrative Supervisor	1.00	1.00	1.00	1.00	-
Operations Supervisors	8.00	8.00	7.50	7.00	(0.50)
Dispatchers/MDDs/Call Takers (Rep)	67.00	67.00	67.00	67.00	-
Training Coordinator	1.00	1.00	1.00	1.00	-
Audio Recording Specialist	0.50	0.50	1.00	1.00	-
Total Operations	78.50	78.50	78.50	78.00	(0.50)
Information Technology					
Technical Services Manager	0.40	0.40	0.40	0.40	-
IT Supervisor	1.00	1.00	1.00	1.00	-
Network Administrator III	1.00	1.00	1.00	1.00	-
Systems Administrator II	1.00	1.00	1.00	1.00	-
Database Administrator II	1.00	1.00	1.00	1.00	-
GIS Specialist	1.00	1.00	1.00	1.00	-
Total Data Services	5.40	5.40	5.40	5.40	-
Radio Services					
Technical Services Manager	0.60	0.60	0.60	0.60	-
Strategic Systems Architect	0.35	0.35	0.35	-	(0.35)
Radio Services Supervisor	-	-	-	1.00	1.00
Radio Technicians (I, II and III)	6.00	6.00	6.00	5.00	(1.00)
Facilities Supervisor	1.00	1.00	1.00	0.65	(0.35)
Facilities Maintenance Tech II	2.00	2.00	2.00	1.95	(0.05)
Total Radio Services	9.95	9.95	9.95	9.20	(0.75)
Facilities					
Facilities Supervisor	-	-	-	0.35	0.35
Facilities Maintenance Tech II	-	-	-	1.05	1.05
Custodians	-	-	-	2.00	2.00
Total Facilities	-	-	-	3.40	3.40
Total FTE	102.45	102.45	102.45	105.10	2.65



**Washington County
Consolidated Communications
Agency
FY25 Budget & Financial Structure**



MISSION STATEMENT

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

CORE SERVICES

Emergency Call-Taking and Dispatching

Radio Services

Data Services

Fiscal Responsibility

~Excellence in Emergency Communications~

GOALS

Call-Taking/Dispatching

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

Technical Services

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

Data Services

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

Fiscal Responsibility

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

Board of CommissionersParticipating Agency

City of Cornelius
 City of Beaverton
 Washington County
 Tualatin Valley Fire & Rescue
 City of Hillsboro
 City of Tualatin
 City of Tigard
 City of Sherwood
 City of Forest Grove
 City of Gaston
 King City
 City of North Plains
 City of Durham
 City of Banks
 Banks Fire Protect. Dist. #13
 Cornelius Rural Fire District
 Gaston Rural Fire District

Board Representative

Angeles Godinez, City Councilor
 Alan Juilfs, Deputy Chief
 Erin Calvert, Assistant County Administrator
 Vice Chair Bob Wyffels, Board of Directors
 David Downey, Fire Chief
 Cyndy Hillier, Councilor
 James McDonald, Police Chief
 Chair Keith Mays, City Councilor
 Michael Marshall, Councilor
 Bill Martin, Mayor
 Shawna Thompson, Councilor
 Robert Kindel, jr., Councilor
 Chuck Van Meter, Councilor
 Niki Walters, Councilor
 Rodney Linz, Fire Chief
 Aubrey Harris, Board President
 David Morris, Fire Chief

Community Members on the Agency's Budget CommitteeAppointed By

City of Beaverton
 Tualatin Valley Fire & Rescue
 City of Forest Grove
 City of Tigard
 City of Hillsboro
 Banks Fire District

Representative

John Dugger
 Claire Havener
 Cleo Howell
 Lisa Shaw
 Michelle Wareing
 Tonya Witham

Chief Executive Officers BoardParticipating Agency

City of Sherwood
 City of Tigard
 Washington County
 Tualatin Valley Fire & Rescue
 King City

Board Representative

Chair Keith Mays, Councilor
 James Coleman, Police Chief
 Erin Calvert, Deputy Co. Administrator
 Vice Chair Deric Weiss, Fire Chief
 Ernie Happala, Fire Chief

Executive Management

Mark Buchholz
 Jennifer Reese
 Michael Stout
 Ron Polluconi
 Kimberli Foster
 Jennifer Kilcoin

Executive Director
 Assistant Director
 Chief Financial Officer, Budget Officer
 Technical Services Manager
 Operations Manager
 Human Resources Manager

POLICIES & PROCESS

- ❖ **Financial Policies**
- ❖ **Strategic Process**

- ❖ **Budget Process**
- ❖ **Budget Calendar**

FINANCIAL POLICIES

- I. **Balanced Budget:** The budget shall be presented in balance as to total projected resources and requirements, and shall operate as such throughout the fiscal year. The levels of expenditure control for each fund shall be established as Personnel Services, Materials and Services, Capital Outlay and Fund Transfers. No expenditures are allowed directly from Contingency. In anticipation of deviations from the adopted budget at these levels, or in total resources, staff shall make recommendations to the Board of Commissioners to bring the budget back into balance.
- II. **Implementation of Service Levels:** The budget process will aim ultimately for the implementation of the coordinated directives of its contracting entities in fulfilling service priorities and service levels. Ideally, these service priorities and service levels should be identified and agreed upon well in advance of the release of the Proposed Budget Document. A gap between the current services levels/corresponding funding levels and new demands/corresponding funding from the users should be clearly identified along with the full cost impacts and options associated with filling those gaps.
- III. **Budget Emphasis:** In accordance with the service level discussion above, the budget will identify the resources needed to meet current service priorities and levels identified by its users. The budget will attempt to balance the need to minimize user fee increases with the need to fulfill current service priorities, maintain quality of services and meet demands identified by its users. If there is a need to move beyond current service levels because of a user-identified demand or a public demand (e.g. population increase), options for responding to those demands will be presented. Examples of potential options include: a) creative approaches to service delivery to increase efficiency and maintain quality; b) the erosion of the existing service level, or c) user-approved funding of the new service demand.
- IV. **Staffing Levels:** Staff will continue to assess staffing levels to ensure the necessary number of employees to meet the service standards established by user agencies. New staff will be considered at the request of users, and in accordance with goals established by the Board, and in the context of the processes outlined in II and III above.
- V. **Materials and Services:** Staff will develop a budget that will allow for adequate maintenance and growth, while striving for efficiencies and cost-reduction measures. Actual expenditures shall be compared to budget periodically, and any significant variations justified. If necessary, staff shall recommend a course of action to bring the budget back into balance along with the implications to the long-term financial plan.
- VI. **Unpredictable Revenues:** The budget shall avoid the use of one-time revenues to fund ongoing expenditures. Any new programs/projects that will have ongoing expenditures shall be established in accordance with II and III above. Regarding unpredictable revenues, staff shall conservatively estimate revenues, using historical collection trends and advance knowledge of future changes. If during the adopted budget cycle, it becomes apparent that estimated revenues will be

significantly less than budgeted, staff shall recommend a course of action to the Board of Commissioners.

- VII. **Financial Planning:** Staff will present annually for Board consideration an updated five-year financial forecast using current economic indicators and projections of growth (or decline) to maintain a long term perspective of the financial health of the Agency and predicted impacts upon user fee rates.
- VIII. **Pursuit of New Revenues:** Staff shall continue to pursue new revenues from contract users and other revenue sources wherever and whenever possible as long as new users are assigned a fair portion for infrastructure and overhead development costs of the 9-1-1 system where applicable. New users should not be allowed onto the system if long-term capacity for current members under contract is impacted, or if system depreciation or inefficiency is accelerated.
- IX. **Strategic Investments:** Staff will continue to identify for Board consideration, opportunities to make strategic investments in training, technology, and other infrastructure aimed at modernizing or enhancing the efficiency of the Agency.
- X. **Reserves and Contingencies:** The General Fund shall maintain a minimum fund balance equal to an average quarter's operations expenses from the previous fiscal year, in order to ensure continued operations in times of crisis and emergency. Additional amounts may be reserved, committed or assigned beyond this policy.

The Capital Projects Fund shall maintain a minimum fund balance of \$1 million dollars in order to cover unexpected or emergency projects. The governing board may assign additional amounts for future projects, according to the Capital Plan.
- XI. **Purchasing:** The Agency shall maintain a Purchasing Manual that complies with State Law, including ethics and fair and full competition in the expenditure of public funds, and which delineates the dollar amount thresholds of authorities for purchasing and contracting, and defines procedures for complying with state statutes, federal regulations and Agency policy.
- XII. **Capital Projects Fund:** The Agency shall maintain a separate fund to account for the restricted revenue of shared Local Option Levy tax funds from Washington County, together with other revenue associated with large capital funding, interest and Board authorized expenditures. This fund is considered a major fund for financial reporting purposes for qualitative reasons.

STRATEGIC PROCESS

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

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

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

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

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

BUDGET PROCESS

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

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

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

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

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

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

Calendar for the FY25 Budget Build

December, 2023							January, 2024							February, 2024						
S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S
					1	2		1	2	3	4	5	6					1	2	3
3	4	5	6	7	8	9	7	8	9	10	11	12	13	4	5	6	7	8	9	10
10	11	12	13	14	15	16	14	15	16	17	18	19	20	11	12	13	14	15	16	17
17	18	19	20	21	22	23	21	22	23	24	25	26	27	18	19	20	21	22	23	24
24	25	26	27	28	29	30	28	29	30	31				25	26	27	28	29		
31																				

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

December 21: The Chief Executive Officer (CEO) Board reviews the budget calendar and financial policies and recommends them to the Board of Commissioners (BOC). The BOC approves the budget calendar and financial policies.

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

January 25: The budget and fees presentation to users and users' finance departments takes place ("Stakeholders Meeting").

February 15: The CEO Board considers any changes submitted to the proposed budget and recommends the proposed budget to the Budget Committee as appropriate. The Budget Committee reviews and approves a recommendation, referring the budget to the Board of Commissioners as appropriate.

March 21: Target date for an additional meeting, as necessary, of the Budget Committee, should the committee request changes or follow up to the budget, as proposed in the February meeting.

June 20: CEO Board meeting and meeting of the Board of Commissioners. The Board of Commissioners approves a resolution to adopt the proposed budget.

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

BUDGET SUMMARY

- ❖ Consolidated Budget
- ❖ Working Capital
- ❖ Requirements
- ❖ Other

- ❖ Resources
- ❖ Revenue
- ❖ Significant Expenditures

INTRODUCTION

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

Below is the consolidated view of the Agency budget for the Agency's two funds. (A "fund" is an accounting entity which has its own set of revenues, expenditures and balance sheet accounts.) The Agency uses the modified accrual basis of accounting for budgeting purposes and for the Agency's audited financial statements for all funds. In the presentation below, the combined funds include the General Fund and the Capital Projects Fund. Both are major funds and both are appropriated.

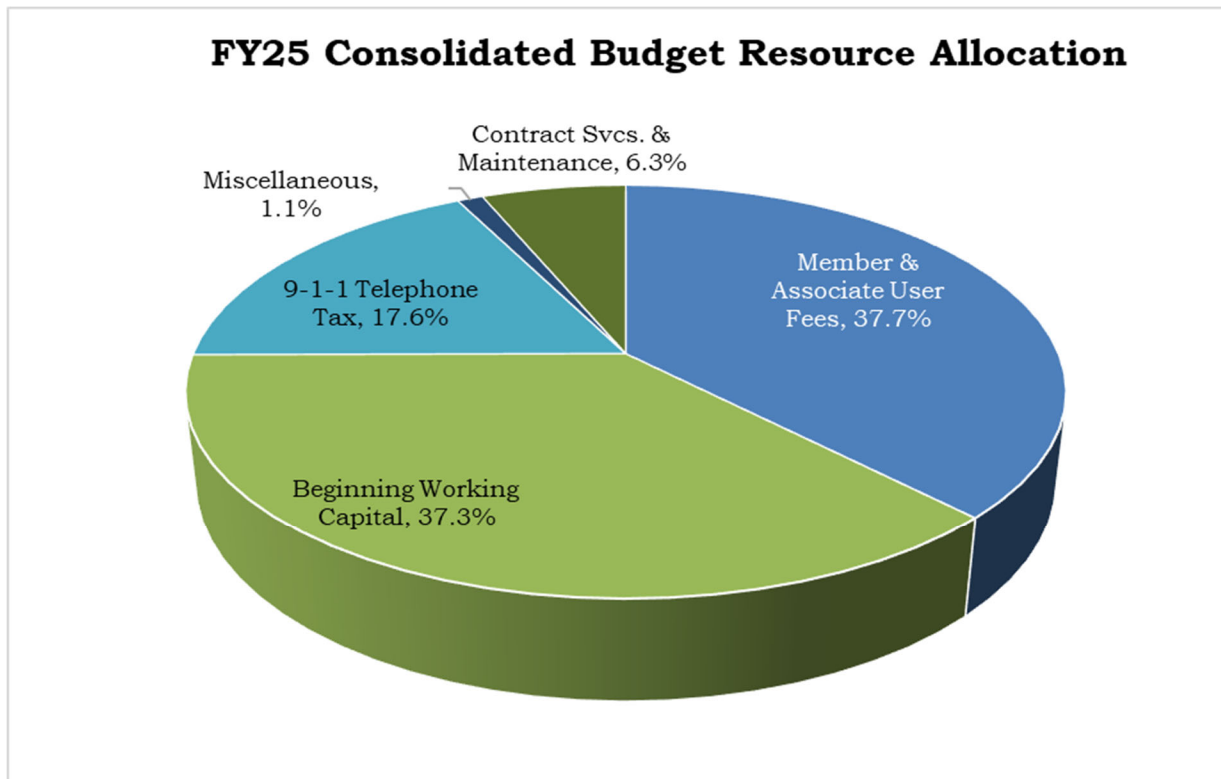
All Funds Combined

	Actual FY23	FY24 Adopted Budget	FY24 Estimated to June 30	Proposed Budget FY25
RESOURCES				
Beginning Working Capital	9,639,273	10,785,746	10,484,168	11,527,135
Revenues				
9-1-1 Telephone Tax	5,570,657	5,450,000	5,765,259	5,450,000
Interest Income	264,288	50,000	493,492	100,000
Member & Associate User Fees	11,112,024	11,529,501	11,528,597	11,652,149
Contract Svcs. & Maintenance	1,148,851	1,248,764	1,734,606	1,961,795
Rental Revenue	111,710	86,215	169,020	105,672
Miscellaneous	169,900	131,000	126,537	143,000
Wash. Co. Bond Distribution	2,527,761	4,200,000	3,059,967	-
Transfers (in)	-	-	-	1,575,000
Total Revenues	20,905,191	22,695,480	22,877,478	20,987,616
TOTAL RESOURCES	\$ 30,544,464	\$ 33,481,226	\$ 33,361,646	\$ 32,514,751
REQUIREMENTS				
Personnel Services	14,110,029	16,329,280	14,899,305	17,443,378
Materials & Services	2,718,158	3,223,415	2,956,089	3,975,584
Capital Outlay	3,118,431	5,703,000	3,521,357	1,644,100
Transfers (out)	-	-	-	1,575,000
Debt Service	113,678	122,473	130,006	142,557
Contingency		6,176,203		5,207,047
TOTAL REQUIREMENTS	20,060,296	31,554,371	21,506,757	29,987,666
Fund Balance (UEFB)		1,926,855		2,527,085
Fiscal Year End Fund Balance	10,484,168		11,854,889	
TOTAL BUDGET	\$ 30,544,464	\$ 33,481,226	\$ 33,361,646	\$ 32,514,751

FISCAL YEAR 2024-25 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 FY25 are as follows:



The following is a narrative regarding the major resources budgeted for FY25, but first, the components of “Miscellaneous Income” are described.

Miscellaneous income, as illustrated above, totals \$348,672 for FY25 and is comprised of the following:

- \$108,000 (31.0% of the total) reflects grants related to GIS work the agency does.
- \$105,672 (30.3% of the total) is from radio tower space which WCCCA rents to cell phone and internet companies.
- \$100,000 (28.7% of the total) is an estimate of investment income
- \$35,000 (10.0% of the total) is miscellaneous revenue. This is mostly fees received for reproducing 9-1-1 call recordings.

BEGINNING WORKING CAPITAL AS A BUDGET RESOURCE – ALL FUNDS

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

General Fund

Fund Balance

	Actual 2021-22	Actual 2022-23	Estimate 2023-24	Budget 2024-25
Beginning	\$7,655,856	\$8,637,634	\$ 9,778,146	\$10,698,570
Changes	981,778	1,140,512	920,424	(6,711,432)
Ending	8,637,634	9,778,146	10,698,570	3,987,138
% Change		13.2%	9.4%	-62.7%

A fund balance policy was introduced for the General Fund in FY21 which sets a fund balance target of 3 months operating costs. For FY25 this will be around \$4 million. Fiscal year 2024-25 General Fund ending balance is budgeted to reduce by 62.7%. The fund balance in excess of the fund balance policy is largely the result of savings the Agency experienced through vacant positions. The Agency's costing model is designed to offset unused funds above the fund balance policy against the upcoming year's budget to minimize cost fluctuations for members and use funds efficiently.

Capital Projects Fund

Fund Balance

	Actual 2021-22	Actual 2022-23	Estimate 2023-24	Budget 2024-25
Beginning	\$1,114,671	\$1,001,639	\$ 706,022	\$ 828,565
Changes	(113,032)	(295,617)	122,543	1,575,000
Ending	1,001,639	706,022	828,565	2,403,565
% Change		-29.5%	17.4%	190.1%

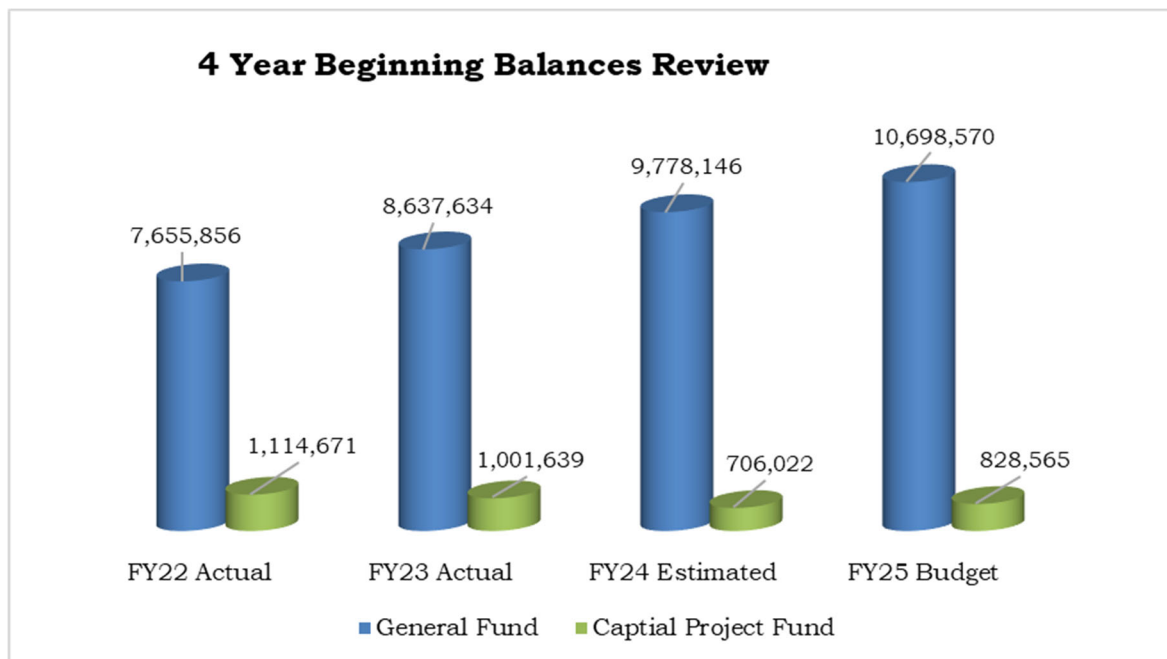
From about FY17 forward, the Capital Projects Fund has been used exclusively to account for ECS, the emergency communications systems upgrade to the radio side of WCCCA business. However, the fund balance policy for the Capital Projects Fund sets a floor fund balance of \$1,000,000 to cover for unplanned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

Towards the end of FY23 the Agency recognized an unbudgeted project related to its new facility on Pinefarm Court in Hillsboro which would require significant capital dollars. In discussions with its boards, the Agency spent approximately \$275,000 of

the fund balance in the Capital Projects Fund to complete this project, with a plan to replenish fund balance in the FY25 budget. The FY25 budget includes this transfer from the General Fund.

In FY24 the Agency recognized a need to begin saving for an upgrade of its critical Computer Automated Dispatch system (CAD), currently due in FY29. The Agency plans to transfer from the General Fund to the Capital Projects Fund to save for the project. Both of the Agencies boards approved the following plan for transfers, now estimated at \$4.8 million. The FY25 budget reflects the amount shown in the table below.

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



The beginning working capital for all funds combined increased between FY22 and FY24 due to staffing vacancies in the General Fund. The General Fund accounts for all

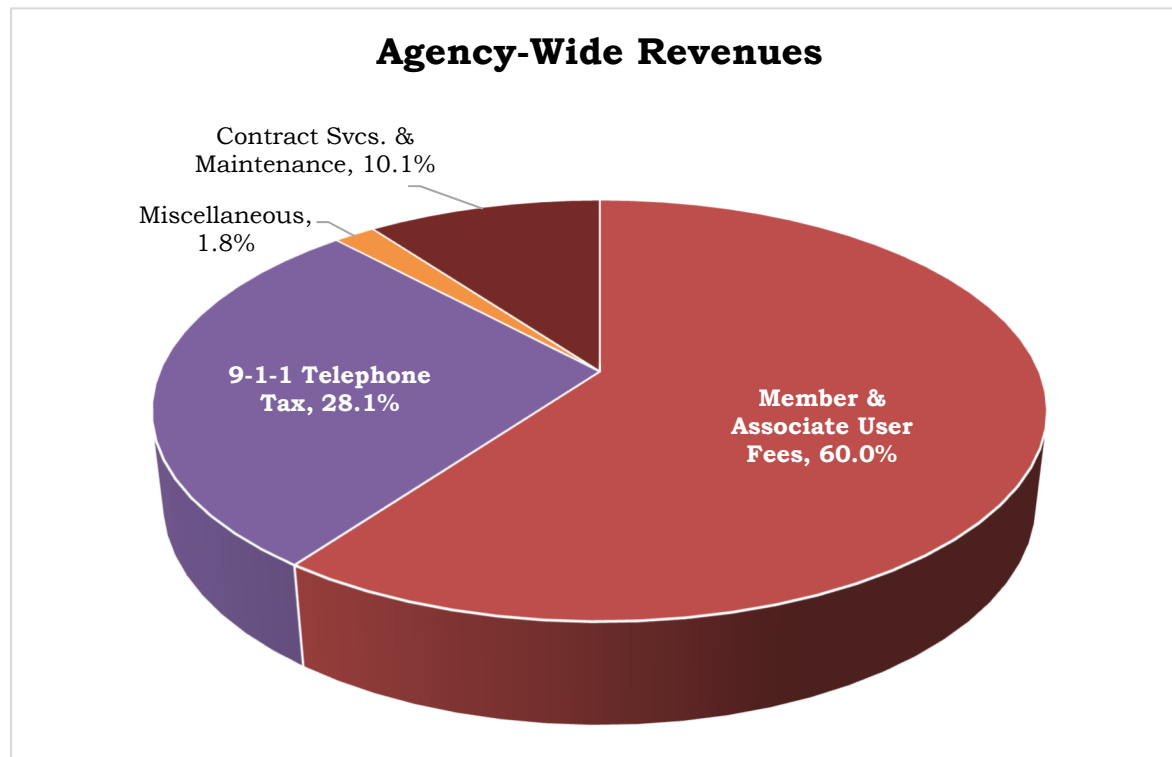
Agency operations. While this fund is experiencing increasing salary and benefit expenses for personnel, the cost increases have not outpaced staffing vacancies created by a tight labor market, retirements and a long training curve for operations personnel. The increase in General Fund balance will not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

The decrease in the Capital Project Fund is due to the use of fund balance in that fund for an unbudgeted project in FY24, discussed in the paragraphs above in this section. Fund balance for the Capital Project Fund will increase with transfers beginning in FY25 for the CAD upgrade project and the replenishment of funds in FY25 for the work done in FY23.

The Capital Projects Fund is used to fund radio equipment replacement in order to maintain the radio system's operating effectiveness. 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 FY25 Agency-wide revenues (General Fund and Capital Projects Fund combined) excluding beginning working capital and transfers.



As mentioned previously, for several years the Capital Projects Fund had been used exclusively for the ECS project, aside from a recent emergency expense. With the winding down of the ECS project, no appropriations are requested for the FY25 budget and no revenue is anticipated for the fund. As a result, for this year the graph above reflects only General Fund revenues.

60.0% of General Fund revenue is member user fees for Dispatch and Radio Services in FY25. A discussion of the Agency's two primary sources of revenue for operations, these member contract fees plus the 9-1-1 Telephone Tax, follows.

Member user fees are the primary source of operational revenue to the Agency established under an intergovernmental agreement (IGA). These annual fees are paid by the governmental partners that formed the Agency. These fees have traditionally funded most of the Agency over the years. The 9-1-1 telephone tax is the only other significant source of operational revenue to the Agency, accounting for 28.1% of the total Agency revenues in the upcoming budget. Together, these two sources of revenue account for 78.1% of the Agency's estimated total revenues in the FY25 proposed budget and are both critical to the Agency.

Intergovernmental Agreement and Fee Methodology

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

The Agency uses two different fee models. Fees for radio usage are developed based on the Radio department budget and an allocation of administrative expenses. These expenses are divided between WCCCA and its radio partners, Clackamas 800 and the City of Newberg. WCCCA's members responsibility amounts to \$2,483,957 in FY25, 68.0% of the total cost of the program. This amount is allocated to each user based on the number of radios used.

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

Dispatch staffing is an allocation driver entirely within Agency management's control and judgement for safe and efficient operational needs. As a result, the use of staffing as an allocation base drives member costs which are not directly visible nor controllable by members. This has proven to add an element of volatility to Agency user costs which was not tolerable for some members. As a result, this allocation driver was frozen for a number of years. Freezing this driver lead to an imbalance between the Agency's Fire and Law users. Beginning in FY24 with the approval of its boards, the Agency began a process to correct the imbalance and draw user costs closer to the intention of the original cost model design. This correction completes in the FY25 budget.

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

In calendar 2022, the government of Washington County began the process of reviewing its franchise agreement for ambulance services. The current provider had traditionally not contributed to the operation of the Agency. In the RFP for services beginning in FY24, the County included graduated costs associated with dispatch services. Consequently, the Agency has budgeted \$700,000 for FY25 in anticipation of the new from the emergency medical service provider to Washington County residents.

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	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Budget
Washington County (Sheriff's Office)	2,609,443	2,769,339	2,816,229	2,776,693
Tualatin Valley Fire & Rescue	2,239,261	2,423,019	2,636,567	2,721,200
City of Hillsboro (Police & Fire)	1,866,105	2,011,209	2,059,013	2,135,996
City of Beaverton (Police)	1,455,831	1,519,294	1,549,106	1,507,970
City of Tigard (Police)	690,930	759,522	786,649	777,987
City of Forest Grove (Police & Fire)	506,225	551,246	583,403	606,778
City of Tualatin (Police)	361,368	391,835	375,409	359,178
City of Sherwood (Police)	219,075	229,087	234,959	246,164
City of Cornelius (Police & Fire)	191,185	194,182	210,665	208,960
Banks Fire District No. 13	33,171	35,191	36,247	37,334
City of King City (Police)	23,908	25,364	26,125	26,909
Gaston Rural Fire District	21,984	23,323	24,023	24,744
City of Durham (Police)	11,384	12,078	12,440	12,813
City of North Plains (Police)	14,399	15,276	15,735	16,207
City of Banks (Police)	8,309	8,815	9,079	9,352
City of Gaston (Police)	4,100	4,350	4,481	4,615
Public Safety Member Contract Fees	10,256,678	10,973,130	11,380,129	11,472,900
Member Government Radio (only) Fees	127,871	134,694	148,862	179,249
Total Member Contract Fees	\$10,384,549	\$11,107,824	\$11,528,991	\$11,652,149

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

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

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 were recently harmonized. In FY25 the Radio department budget includes capital costs associated with the closeout of the ECS project. These capital costs are paid by members are not by non-members. It is anticipated that members and non-members will pay the same radio costs again beginning with the FY26 budget.

When a revenue source other than membership fees does not rise as fast as the increase in annual operating expenses of the Agency, the burden of making up the difference

falls to the member governments via Member user fees. Conversely, any windfall in other revenue sources can offset member user fees. This has been the experience with the 9-1-1 state telephone excise taxes revenue. This tax is described in the next section.

9-1-1 Telephone Excise Taxes

The State of Oregon levies and collects 9-1-1 telephone excise taxes for land lines, cell phones and voice over internet protocol in accordance with authorizing Oregon Revised Statutes (403.200 - 403.250). The Oregon legislative session of 2019 passed HB2449 to increase the tax by 25 cents beginning January 1, 2020 and then again by an additional 25 cents on January 1, 2021, for a total increase of 50 cents over 2 years, bringing the total to \$1.25 per phone line with access to 9-1-1 services. Revenue is subject to economic variables and the challenges of collection. The agency takes a conservative approach in forecasting these revenues due to the potential volatility of remittances from the State of Oregon. Revenue from this source has leveled after the increase and is expected to remain flat in future years. There was no increase in the budget of this item for FY25.

As mentioned previously, the 9-1-1 telephone excise tax revenue comprises 28.1% of the revenues budgeted in the Agency's General Fund for FY25. 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

<u>Fiscal Year</u>	<u>Amount</u>	<u>Pct. Change</u>
2024-25	\$ 5,450,000 (A)	-5.5%
2023-24	5,765,259 (B)	3.5%
2022-23	5,570,657	0.5%
2021-22	5,545,499	22.0%
2020-21	4,546,269	23.1%
2019-20	3,691,750	18.5%
2018-19	3,116,690	4.1%
2017-18	2,995,198	4.1%
2016-17	2,876,401	4.2%
2015-16	2,760,760	7.6%

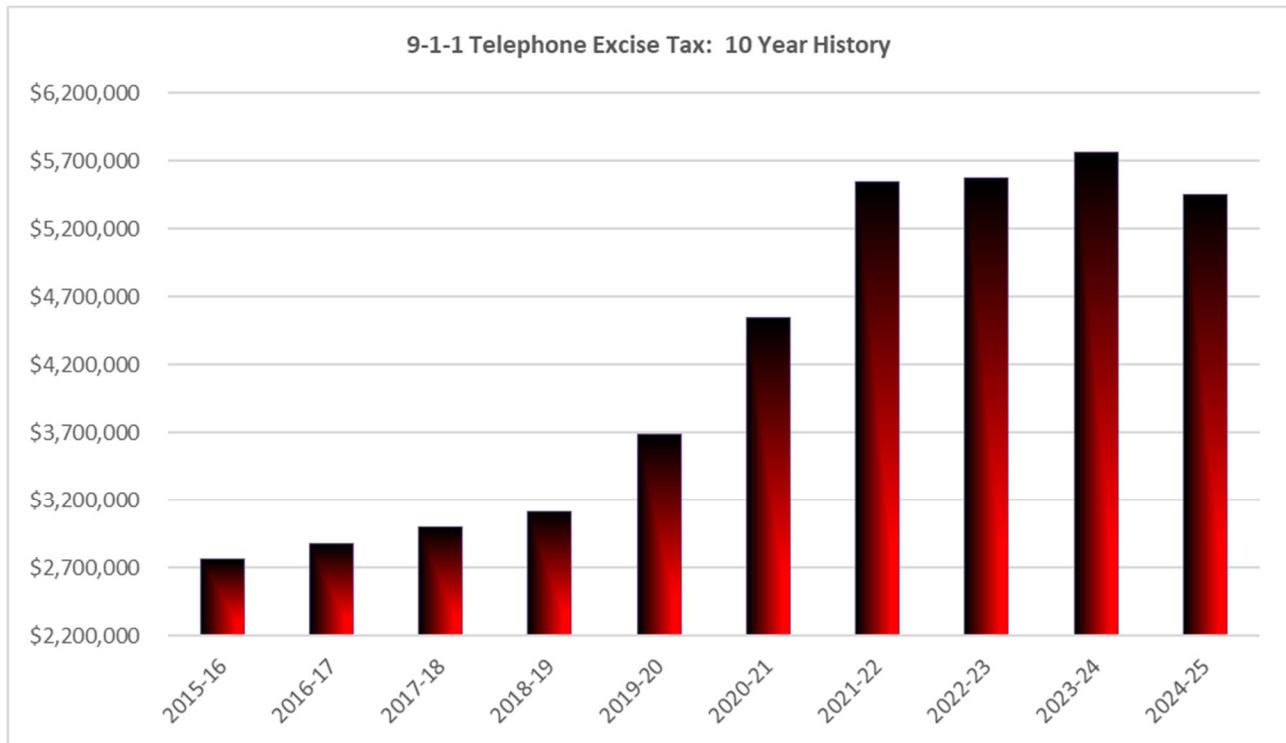
(A) Budgeted amount

(B) Projected amount

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

9-1-1 Telephone Excise Taxes (continued)

The following graph shows the trend over a ten-year period for the 9-1-1 telephone taxes.



EMERGENCY COMMUNICATIONS SYSTEM BOND MEASURE

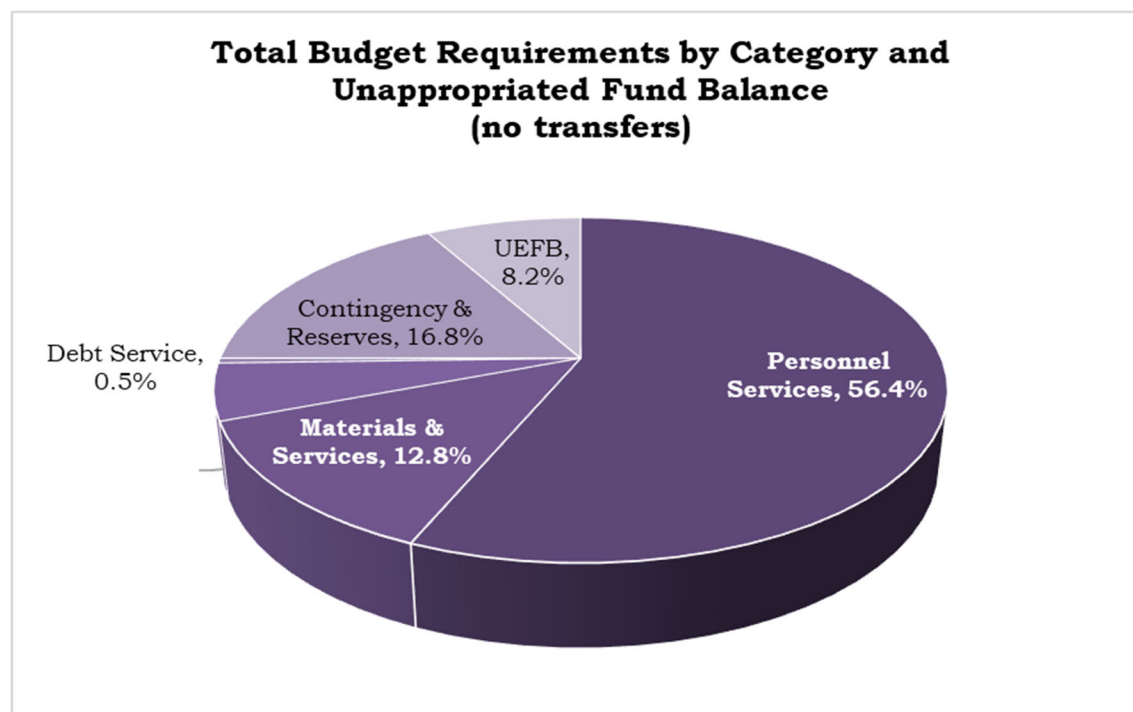
On May 17, 2016, Washington County went to the voters for funding replacement of the Emergency Communications System which WCCCA operates for its member agencies. Measure 34-243 was passed by the voters in Washington County to issue \$77 million in general obligation bonds by Washington County to fund 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 only residual capital costs to its General Fund as it closes out the project in FY25.

BUDGET REQUIREMENTS AND UNAPPROPRIATED ENDING FUND BALANCE – ALL FUNDS

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

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

Total budget requirements by budget category and unappropriated ending fund balance for the all funds of the Agency for FY 2024-25 are shown below, without transfers:



Contingency is presented in the graph above at 16.8% of the total. This is calculated as a percent of the total amounts scheduled in the FY25 budget. The minimum level of contingency is set by policy of a 3 months typical operating expenditures for the General Fund and \$1.0 million for the Capital Projects Fund.

SIGNIFICANT EXPENDITURE APPROPRIATION CHANGES**Personnel Services**

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

Compared to the prior year's initial budget, total personnel services will increase by \$1,114,098 (6.8%). This increase is driven by a budgeted cost of living increase of 5.0% which is pending a negotiated labor agreement. The WCCCA board directed the Agency to increase non-represented salaries at the same rate.

Overtime in our Operations Department has been driven by short staffing, however the Agency has become much more aggressive about hiring Operations position and overtime is eventually anticipated to decrease as more dispatchers are hired and complete the training process, which can take up to a year. The Agency tries to balance overtime budgeting with vacancy savings to remain somewhat conservative. For FY25 the Agency's overtime budget is \$521,000, an increase of 16.0% over FY24's budget.

Total salaries for FY25 will increase by \$373,326 or 6.9% compared to FY24, due to the COLA. Benefits are budgeted to increase \$412,113 (6.7%), driven mostly by the additional positions added for FY25, discussed previously. Benefits are largely budgeted as a percentage of department salary expense with consideration and adjustment for influencing factors. The two largest drivers of benefits expense are health insurance and pension expense.

Pension expense reflects the cost of Public Employees Retirement System (PERS) contributions estimated to be \$3,056,079 (46.3% of all benefit costs, up from 44.6% in the previous budget) and health insurances at \$2,321,645 (35.1% of all benefit costs, down from 35.9% in the previous budget) for FY25. Employees pay a share of their health insurance premiums and the Agency pays for the employees' 6.0% PERS contribution.

Materials and Services

After Personnel Services, the largest consistent cost drivers for the Agency relates to technology. Some of these costs fall into the Materials and Services appropriation while other technology costs are capital outlay. Total Materials and Services (M&S) in the General Fund will increase \$752,169 for FY25 compared to FY24. The largest single line item dollar increase is Software Maintenance Agreements, \$203,539 or 23.6% driven by cybersecurity and other technology licensing. Professional Services is budgeted to increase \$172,916 or 30.2% to support an operations initiative related to call volume and fire station alerting work. Legal fees are budgeted for a \$105,000 or 110.5% increase for FY25.

Capital Outlay

The Agency's capitalization policy requires items or projects of less than \$5,000 in value and having a serviceable life of less than one year to be expensed in the year acquired (charged to Materials and Services). Capital Outlay items costing more than \$5,000 include durable fixed equipment, such as vehicles and communications equipment are

accounted for as fixed assets at the close of the fiscal year, becoming long term assets in the Agency's Annual Comprehensive Financial Report. The new building that houses this Agency's operations is leased from Washington County for a nominal some and improvements to the building done by the Agency can be capitalized.

Much of the Agency's Capital Outlay budget for FY25 relates to the closeout of the ECS upgrade project. The ECS replacement was funded by bond proceeds passed through to WCCCA's Capital Project Fund from Washington County. The project was 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 preserve and improve radio coverage for emergency personnel in Washington County. The County's bond proceeds were exhausted in FY24 and the Agency has budgeted \$665,000 in Capital Outlay of the General Fund

The Agency has budgeted \$350,000 in Capital Outlay for a telephone system upgrade and set aside \$100,000 for leasehold improvements related to the new building built by bond funds by Washington County, for which the Agency pays the County \$1 per year to lease. The Agency also has budgeted \$80,000 for a PC and laptop refresh project in the Agency and \$56,000 for a new vehicle for the new position being added in Radio and Facilities. All together the FY25 Capital Outlay budget is an increase of \$141,000 or 9.4% over FY24.

INTERFUND TRANSFERS

The Agency has in years past, with Board approval, transferred from the General Fund to the Capital Projects Fund to maintain a sufficient reserve for capital projects. Prior to FY25 there were since FY19. For FY25 there are two transfers scheduled from the General Fund to the Capital Projects Fund.

\$275,000 will transfer to bring the Capital Projects Fund up to the level of the \$1,000,000 fund balance policy. This policy was set as a reserve in case of emergencies of a capital nature. It was recognized in FY23 that a fiber optics project related to the new facility built by the County for the Agency was unfunded. The Board of Commissioners approved WCCCA's use of fund balance from the Capital Projects Fund to complete this work, along with a proposal to restore fund balance in the FY25 budget.

The Agency maintains a long-term plan with expected projects. One project on the horizon is the replacement of the Computer Automated Dispatch (CAD) system used in operations. The project is currently expected to cost \$4.8 million and is slated for FY29. Recognizing that this expense could prove impactful to member fees, the Agency has received permission to begin saving for this expense and will transfer \$1.3 million from the General Fund to the Capital Projects fund in FY25.

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, 2024 is scheduled as a resource in the budget, the ending fund balance (the amount anticipated at June 30, 2024) is scheduled

as contingency and unappropriated ending fund balance. Total reserves for the Agency (both funds combined) for FY25 is \$7,734,132. Of this amount, \$5,207,047 is contingency.

OTHER**Grant Revenues**

No Grants have been applied to support any project funding.

Debt

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

With the introduction of GASB 87, the Agency is required to account for lease payments as Debt Service. Previously, lease expenses have been accounted for in Materials & Services. Beginning in FY24, the Agency began budgeting lease expense as Debt Service, which for FY25 is \$142,557.

BUDGET ADOPTION

In compliance with the State of Oregon Local Budget Law, the FY25 proposed budgets for the Agency were presented to the Budget Committee at its February 15, 2024 meeting, where the Budget Committee deliberated and approved the budget. On June 20, 2024, the approved budget will be presented to the Board of Commissioners for its consideration and adoption. A public hearing on the approved budget will be held by the Board. The Board adopts budgets by resolution. These annual budgets are intended to serve as a financial and operational plan to achieve the Agency's goals and objectives.

INDIVIDUAL FUNDS

❖ General Fund
❖ Radio Sites Map

❖ Capital Projects Fund

THE GENERAL FUND

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

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

The General Fund is organized by departments correlating to the various functions provided by the Agency, as described earlier. In FY 2024-25, the Agency has maintained its budgeting units without change. In previous years the Human Resources budget was a stand-alone, but has now been combined with the Administration budget. Several years ago, Performance Management was a separate budget but has been combined into Administration for many years. In FY23, two new budgets for two joint ventures with other local emergency services jurisdictions were created, one for the Metro Area Joint CAD System ("MAJCS") and one for the Portland Dispatch Center Consortium ("PDCC").

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

The Board approved the current fund balance policy for the amount of contingency in the General Fund to be a target of three months' typical operating expenditures. This contingency is for unforeseen events of significant cost and operational emergencies. contingency is an operational reserve and is not intended as a reserve for large capital needs. In accordance with Board policy, \$4,207,047 is appropriated as contingency in FY 2024-25. The estimated ending fund balance, \$1,123,520 is scheduled as unappropriated ending fund balance.

The General Fund of governmental entities is always disclosed as a major fund for the Annual Comprehensive Financial Report (ACFR). On the following page is a chart comparing the current proposed budget, the current year's activity and associated budget along with FY23 actuals. This is followed by a breakdown of the General Fund budget for FY25 by department.

Individual Funds

General Fund

General Fund

	Actual FY23	FY24 Adopted Budget	FY24 Estimated to June 30	Proposed Budget FY25
RESOURCES				
Beginning Working Capital	8,637,634	9,778,146	9,778,146	10,698,570
Revenues				
9-1-1 Telephone Tax	5,570,657	5,450,000	5,765,259	5,450,000
Interest Income	231,418	50,000	455,821	100,000
Member & Associate User Fees	11,112,024	11,529,501	11,528,597	11,652,149
C800 Contract Revenue	963,181	1,077,203	1,080,163	1,109,792
EMS Dispatch Fees	-	-	458,334	700,000
Non-member Contract Revenue	133,999	143,561	120,218	118,003
Contract Svcs. & Maintenance	51,671	28,000	75,891	34,000
Rental Revenue	111,710	86,215	169,020	105,672
Miscellaneous	169,900	131,000	126,537	143,000
Total Revenues	18,344,560	18,495,480	19,779,840	19,412,616
TOTAL RESOURCES	\$26,982,194	\$28,273,626	\$29,557,986	\$30,111,186
REQUIREMENTS				
Personnel Services	14,110,029	16,329,280	14,899,305	17,443,378
Materials & Services	2,718,158	3,223,415	2,956,089	3,975,584
Capital Outlay	262,183	1,503,000	546,262	1,644,100
Transfers (out)	-	-	-	1,575,000
Debt Service	113,678	122,473	130,006	142,557
Contingency	-	5,176,203	-	4,207,047
TOTAL REQUIREMENTS	17,204,048	26,354,371	18,531,662	28,987,666
Fund Balance (UEFB)	-	257,229	-	1,123,520
Fiscal Year End Fund Balance	9,778,146	-	10,698,570	-
TOTAL BUDGET	\$26,982,194	\$26,611,600	\$29,230,232	\$30,111,186

Total FY25 Budget by Department

	Personnel Services	Materials & Services	Transfers	Capital Outlay	Debt Service	Total Requirements
Departmental						
Administration & Finance	1,777,720	1,021,288	1,575,000	-	16,500	4,390,508
Operations	12,484,560	437,183		-	6,732	12,928,475
Data Services	1,045,292	615,282		530,000	-	2,190,574
MAJCS	-	534,691		-	-	534,691
PDCC	-	68,460		-	-	68,460
Radio Services	1,775,621	380,930		451,100	-	2,607,651
Facilities	360,185	917,750		663,000	119,325	2,060,260
Total Operational Expenditures	\$17,443,378	\$3,975,584	\$1,575,000	\$1,644,100	\$142,557	\$24,780,619
Non-Departmental						
Contingency						4,207,047
Unapp. Ending Fund Bal.						1,123,520
Total Budget						\$30,111,186

ADMINISTRATION & FINANCE DEPARTMENT

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

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

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

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

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

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

- Preparation of the Agency's Comprehensive Annual Financial Report (CAFR) in compliance with GASB and GAAP requirements (*Agency Goal: Fiscal Responsibility*)
- Support technology initiatives and projects (*Agency Goals: Technical Services, Data Services*)
- Retaining dispatchers (*Agency Goal: Call Taking, Dispatching*)
- Maintaining an open recruitment (*Agency Goal: Call Taking, Dispatching*)
- Achievement of full staffing in operations (*Agency Goal: Call Taking, Dispatching*)
- Use of NeoGov for recruitments (*Agency Goal: Call Taking, Dispatching*)
- Finalize a labor contract (*Agency Goal: Call Taking, Dispatching*).

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

✓ Goal achieved
 ✗ Goal not met

ADMINISTRATION

Object	Account Name	FY20 Actuals	FY21 Actuals	FY22 Actuals	FY23 Actuals	FY24 Budget	FY25 Budget
Personnel Services							
5001	ADMIN-SALARIES & WAGES	533,867	711,357	792,589	980,832	1,026,550	1,111,061
5015	VACATION PAYOUT	8,126	45,199	4,022			
5120	OVERTIME PAY	-	1,038	-	51	2,000	2,000
5130	CELL PHONE ALLOWANCE	-	-	2,921	875	8,000	8,000
5121	COMP TIME	3,344	8,724	-		3,600	3,600
5201	PERS CONTRIBUTION	151,946	207,037	210,719	277,850	291,242	319,404
5203	FICA/MEDICARE	38,972	52,040	61,893	71,306	78,531	85,474
5204	OREGON PAID LEAVE TAX	-	-	-	2,094	4,161	4,499
5206	WORKERS COMP	700	1,605	3,487	2,145	4,681	4,499
5207	TRIMET TAX	2,872	3,880	5,462	6,950	7,593	7,873
5210	HEALTH INSURANCES	77,371	101,843	110,136	163,138	179,946	188,943
5230	DEFERRED COMPENSATION MATCH	7,492	6,983	8,771	11,529	13,002	14,621
5240	LIFE/DISABILITY/VEBA	4,355	5,536	6,516	7,347	8,841	8,997
5250	UNEMPLOYMENT INSURANCE	1,420	19,015	-		10,000	10,000
5295	VEHICLE ALLOWANCE	7,359	6,400	8,400	8,400	8,500	8,750
Total Personnel Services		837,824	1,170,657	1,214,916	1,532,517	1,646,647	1,777,720
Materials and Services							
5300	OFFICE SUPPLIES	5,375	7,273	4,839	6,981	10,200	10,200
5303	UNIFORMS	2,200	174	3,599	(509)	4,000	4,000
5310	BACKGROUND INVESTIGATIONS	-	-	-		-	
5313	EMPLOYMENT TESTING	-	-	-	6,807	12,000	12,000
5323	FOOD/REFRESHMENTS	488	387	82	779	2,500	2,500
5330	NONCAPITAL FURNITURE & EQUIP	200	-	2,792	-	3,500	3,500
5367	LEASED/RENTED EQUIPMENT	8,207	8,544	6	7	-	
5368	MAINTENANCE AGREEMENTS	7,611	8,777	6,965	-	-	-
5400	INSURANCE	95,053	132,709	5,572	12,929	11,500	10,500
5410	LEGAL SERVICES	80,459	115,690	147,832	173,418	238,324	235,000
5412	AUDIT FEES	46,828	15,210	55,626	14,885	95,000	200,000
5413	CONTRACTED SERVICES	24,883	-	54,366	18,852	60,000	60,000
5414	PROFESSIONAL SVC CONTRACTS	22,175	100,839	81,598	76,199	360,100	379,220
5430	TELEPHONE	7,426	6,090	6,032	11,833	15,000	15,000
5431	ADMIN. TELEPHONE	1,600	2,800	2,800	3,400	-	
5461	TRAINING	3,165	2,402	3,562	4,845	11,045	10,615
5462	TRAVEL EXPENSE	4,439	(394)	6,759	8,844	24,680	27,330
5472	EMPLOYEE RECOGNITION/AWARDS	10,936	12,314	7,587	7,168	13,500	13,500
5481	COMMUNITY EDUCATION	1,418	125	89	1,060	3,000	3,000
5500	SUBSCRIPTIONS	3,481	3,506	2,424	2,665	2,050	2,050
5505	MEMBERSHIP DUES	3,662	3,575	2,570	5,610	13,258	9,373
5510	SHIPPING & POSTAGE	895	2,582	1,449	2,047	3,000	3,000
5515	FEES & SVC CHARGES	5,171	8,758	7,749	4,324	8,000	8,000
5569	BAD DEBT EXPENSE	945	-	-	-	1,000	1,000
5570	BUSINESS EXPENSE	5,000	5,000	5,135	5,778	10,000	10,000
5572	ADVERTISING/PUBLIC NOTICES	1,829	2,934	2,382	1,081	4,000	1,500
Total Materials and Services		343,446	439,295	411,815	369,003	905,657	1,021,288
Other							
5800	TRANSFERS OUT TO OTHER FUNDS	-	-	-	-	-	1,575,000
5850	DEBT SERVICE	-	-	-	8,705	11,500	16,500
Total Other		-	-	-	8,705	11,500	16,500
Total Administration		1,181,270	1,609,952	1,626,731	1,910,225	2,563,804	2,815,508

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, 8 Operations Supervisors, and an Operations Manager. Operations also oversees an Administrative Supervisor, two half-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 community members, police officers, firefighters and emergency medical responders alike. They continually strive to provide timely, efficient and compassionate communications services to all.

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

The FY25 budget is essentially unchanged from the previous year, excepting for inflation of certain items and typical increases in payroll.

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

- Answering 9-1-1 90% of wireless, landline and text calls in 15 seconds or less (*Agency Goals: Call-Taking/Dispatching*)
- Maintain, analyze and act upon community member and user feedback (*Agency Goals: Call-Taking/Dispatching*)
- Establish and maintain a social media presence (*Agency Goals: Call-Taking/Dispatching*)
- Achieve and sustain a count of at least 58 of 67 budgeted FTE in the department (*Agency Goals: Call-Taking/Dispatching*)
- Answer to dispatch 90% of police priority one calls in 105 seconds or less (*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

<u>Current Goal</u>	<u>Criteria</u>	<u>FY24 Achieved</u>	<u>FY23 Achieved</u>	<u>FY22 Achieved</u>	<u>FY21 Achieved</u>
Answering calls	Answering 90% of calls in 15 seconds or less	✓	✓	✓	✓
Public feedback tool	Maintain and respond to the citizen survey program	✗	✓	✓	new
Public outreach	Establish & maintain a social media presence	new			
Staff certification	All staff meet and maintain state certification requirements	✓	✓	✓	✓
Priority one police calls	Dispatch 90% of calls within 105 seconds	✗	✗	✗	✓
Public records request	Acknowledgement receipt of all public records requests within 5 days	✓	✓	✓	✓
✓ Goal achieved ✗ Goal not met					

OPERATIONS

Object Account Name	FY20 Actuals	FY21 Actuals	FY22 Actuals	FY23 Actuals	FY24 Budget	FY25 Budget
Personnel Services						
5001 ADMIN-SALARIES & WAGES	695,826	895,869	973,624	1,036,850	1,305,054	1,324,334
5002 UNION-SALARIES & WAGES	4,241,336	4,394,500	4,896,924	4,712,707	5,591,177	5,839,953
5015 VACATION PAYOUT	51,514	107,789	100,100	92,998		
5120 OVERTIME PAY	702,914	669,192	655,397	736,986	400,000	450,000
5121 COMP TIME	81,793	70,898	81,384	68,256	100,000	100,000
5130 CELL PHONE ALLOWANCE	-	-	-		6,000	6,000
5201 PERS CONTRIBUTION	1,497,344	1,568,632	1,767,899	1,787,648	2,080,027	2,192,562
5203 FICA/MEDICARE	430,892	458,071	499,047	497,462	556,648	579,022
5204 OREGON PAID LEAVE TAX	-	-	-	13,754	29,609	30,881
5206 WORKERS COMP	6,758	15,298	24,612	19,909	25,168	30,881
5207 TRIMET TAX	32,720	36,054	40,747	40,815	45,894	46,322
5210 HEALTH INSURANCES	1,272,330	1,367,239	1,470,225	1,350,293	1,702,513	1,737,065
5230 DEFERRED COMP MATCH	49,585	51,709	51,416	55,767	65,880	72,571
5240 LIFE/DISABILITY/VEBA	53,759	51,584	55,784	57,441	65,880	72,571
5295 VEHICLE ALLOWANCE	2,400	1,400	2,400	2,400	2,400	2,400
Total Personnel Services	9,119,171	9,688,235	10,619,559	10,473,286	11,976,250	12,484,560
Materials and Services						
5300 OFFICE SUPPLIES	7,455	9,997	10,580	10,527	16,100	15,600
5302 TRAINING SUPPLIES	-	154	1,354	545	1,700	2,000
5303 UNIFORMS	17,163	14,716	26,949	22,095	28,500	27,600
5315 TUITION REIMBURSEMENT	-	1,330	-	-		
5323 FOOD/REFRESHMENTS	919	1,524	631	2,289	2,100	2,100
5330 NONCAPFURNITURE & EQUIP	8,469	5,476	8,966	528	11,650	15,450
5332 OFFSITE STORAGE	7,170	3,420	7,156	380		
5340 SOFTWARE UPGRADES	-	15,910	9,798	10,954	27,777	30,100
5350 FUEL	-	168	-	261	-	-
5364 M & R COMMUNICATIONS	2,353	4,592	6,416	1,810	8,500	8,500
5367 LEASED/RENTED EQUIPMENT	-	-	-	-	2,400	
5368 MAINTENANCE AGREEMENTS	-	9,006	11,157	8,811	16,595	16,825
5413 CONTRACTED SERVICES	-	-	-	-	-	-
5414 PROF SVC CONTRACTS	11,157	16,918	32,790	19,820	31,500	180,500
5430 TELEPHONE	75,263	76,872	94,891	172,457	93,680	96,680
5431 ADMIN. TELEPHONE	4,275	4,800	5,100	4,800	20,733	22,940
5461 TRAINING	3,499	7,125	6,677	11,304	10,600	13,820
5462 TRAVEL EXPENSE	2,909	2,350	3,233	10,494	800	800
5472 EMPLOYEE RECOG/AWARDS	138	2,232	666	216		500
5481 COMMUNITY EDUCATION	-	-	-	308	2,000	2,000
5500 SUBSCRIPTIONS	943	1,588	1,588	1,440	1,441	1,768
5505 MEMBERSHIP DUES	-	-	150	-		
5571 RETREAT EXPENSE	233	-	-	-		
Total Materials and Services	141,946	178,178	228,102	279,039	276,076	437,183
Other						
5850 DEBT SERVICE	-	-	-	-	-	6,732
Total Other	-	-	-	-	-	6,732
Total Operations	9,261,117	9,866,413	10,847,661	10,752,325	12,252,326	12,928,475

INFORMATION TECHNOLOGY DEPARTMENT

Information Technology is critical to the successful business and operations within WCCCA. This specialized team provides a wide variety of technological needs for the Agency and for our members and partners. This division is staffed by an Information Technology Supervisor, Database Administrator, a GIS/Mapping Analyst, three Information Technology technicians, and a shared Technical Services Manager. (5.4 FTE). There are three primary functional disciplines;

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

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

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

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

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

peripherals. Ensure the successful installation and configuration of CAD, applications, and operating systems.

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

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

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

The FY25 budget is largely consistent with the previous year's budget. Some additional funds have been allocated to the function of department lead, which is not a new cost, but has been absorbed in prior years because of vacancy savings. Also additional money is allocated to new computer equipment in FY25.

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

- Providing and maintaining a robust and resilient CAD system in support of dispatch services and our public safety partners/users (*Agency Goal: Information Technology*)
- Manage and support of WCCCA Information Technology network equipment and services, including the installation, configuration, maintenance, diagnosis, repair or replacement of multi-platform computer, networking, security, and control systems. Insuring the overall performance and health of the Agencies network infrastructure, servers, computer systems, and related peripherals. (*Agency Goal: Information Technology*)
- Database management of WCCCA information, improving and expanding internal knowledge and support. (*Agency Goal: Information Technology*)

- Update and expand Geographical Information System (GIS), Master Street Address Guide (MSAG), and aerial pictography databases for efficient operation of the dispatch center and assurances of quick responses for first responders and the community members we support *(Agency Goal: Information Technology)*
- Supporting, updating, and managing the Agency's public facing and WCCCA/staff facing web sites. *(Agency Goal: Information Technology)*

Information Technology Benchmarks

<u>Current Goal</u>	<u>Criteria</u>	<u>FY24 Achieved</u>	<u>FY23 Achieved</u>	<u>FY22 Achieved</u>	<u>FY21 Achieved</u>
Internal CAD support	95% response for service requests within 1 business day	✓	✓	✓	✓
Regional CAD Support	95% response for service requests within 1 business day	✓	✓	✓	✓
Database Management	Establish and expand internal database support knowledge	new			
GIS data bases	4 quarterly updates published	✓	✓	✓	new
Web sties	Both public and internal website upgrades completed	N/A	✓	✗	new
✓ Goal achieved ✗ Goal not met					

INFORMATION TECHNOLOGY

Object	Account Name	FY20 Actuals	FY21 Actuals	FY22 Actuals	FY23 Actuals	FY24 Budget	FY25 Budget
Personnel Services							
5001	ADMIN-SALARIES & WAGES	273,236	296,282	387,202	412,877	504,800	581,571
5015	VACATION PAYOUT	8,964	2,305	13,875	3,027	30,946	31,000
5120	OVERTIME PAY	9,444	8,846	11,473	21,080	12,000	24,000
5121	COMP TIME	932	-	-	-	2,500	2,500
5130	CELL PHONE ALLOWANCE	-	-	-	-	3,000	3,000
5201	PERS CONTRIBUTION	70,640	75,823	103,794	119,946	153,802	179,780
5203	FICA/MEDICARE	21,927	22,861	29,242	32,478	42,323	48,797
5204	OREGON PAID LEAVE TAX	-	-	-	936	2,213	2,568
5206	WORKERS COMP	454	1,101	1,923	1,466	2,047	2,568
5207	TRIMET TAX	1,502	1,626	2,268	2,656	3,430	3,852
5210	HEALTH INSURANCES	78,267	77,093	100,033	97,991	138,311	154,097
5230	DEFERRED COMPENSATION MATCH	2,595	2,117	2,135	2,476	5,532	6,421
5240	LIFE/DISABILITY/VEBA	2,625	2,333	3,199	3,245	4,537	5,137
Total Personnel Services		470,586	490,387	655,144	698,178	905,441	1,045,292
Materials and Services							
5300	OFFICE SUPPLIES	283	1,271	1,457	1,167	2,000	-
5303	UNIFORMS	1,137	172	2,000	137	2,300	2,875
5323	FOOD/REFRESHMENTS	26	-	24	1,689	100	100
5330	NONCAPITAL FURNITURE & EQUIP	123	-	569	220	10,000	5,000
5335	COMPUTER HARDWARE & SUPPLIES	37,580	30,268	46,479	5,389	53,500	19,500
5336	MAJCS CAD Technology	35,533	209,563	225,382	52,769	-	-
5340	SOFTWARE UPGRADES	-	3,411	9,485	26,872	2,500	-
5367	LEASED/RENTED EQUIPMENT	16,430	17,430	-	-	-	-
5368	MAINTENANCE AGREEMENTS	345,163	245,353	124,714	143,581	143,574	310,837
5413	CONTRACTED SERVICES	30,447	-	-	-	-	-
5414	PROFESSIONAL SVC CONTRACTS	-	190,926	173,058	112,225	87,403	148,000
5431	ADMIN. TELEPHONE	1,320	966	977	1,000	-	3,000
5461	TRAINING	988	1,503	1,740	2,040	3,700	5,700
5462	TRAVEL EXPENSE	571	-	(441)	141	6,500	13,150
5472	EMPLOYEE RECOGNITION/AWARDS	-	-	-	-	300	300
5500	SUBSCRIPTIONS	1,660	882	6,535	841	80,427	106,700
5505	MEMBERSHIP DUES	-	-	149	50	320	120
5515	FEES & SVC CHARGES	-	-	-	-	-	-
Total Materials and Services		471,261	701,745	592,128	348,121	392,624	615,282
Capital Outlay							
5660	COMPUTER EQUIPMENT	13,553	1,107,389	305,024	118,710	710,000	530,000
Total Capital Outlay		13,553	1,107,389	305,024	118,710	710,000	530,000
Total Information Technology		955,400	2,299,521	1,552,296	1,165,009	2,008,065	2,190,574

PDCC

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

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

PDCC has one half-time project manager that manages all projects which arise from the grant programs. This position is employed by CCOM, though all consortium members split the cost of the position through a cost sharing model.

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

For FY25, the PDCC budget is nearly identical to the previous fiscal year.

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

- Ensuring CAD to CAD projects are operational and maintained (*Agency Goal: Data Services*)
- Ensuring fiscal responsibility for funds passing through WCCCA (*Agency Goal: Fiscal Responsibility*)

PDCC

<u>Current Goal</u>	<u>Criteria</u>	<u>FY24 Achieved</u>	<u>FY23 Achieved</u>	<u>FY22 Achieved</u>	<u>FY21 Achieved</u>
CAD to CAD projects	All projects are operational and maintained	✓	✓	new	N/A
Fiscal responsibility	All transactions are documented, properly vetted and approved.	✓	✓	new	N/A
✓ Goal achieved ✗ Goal not met					

PDCC

<u>Object Account Name</u>	<u>FY20 Actuals</u>	<u>FY21 Actuals</u>	<u>FY22 Actuals</u>	<u>FY23 Actuals</u>	<u>FY24 Budget</u>	<u>FY25 Budget</u>
Materials and Services						
5335 COMPUTER HARDWARE & SUPPLIES	-	-	-	-	2,721	2,595
5340 SOFTWARE UPGRADES	-	-	-	-	5,855	13,842
5368 MAINTENANCE AGREEMENTS	-	-	-	18,660	29,856	26,296
5410 LEGAL SERVICES	-	-	-	-	403	494
5414 PROFESSIONAL SVC CONTRACTS	-	-	-	12,726	25,548	24,413
5430 TELEPHONE	-	-	-	624	500	820
5572 ADVERTISING/PUBLIC NOTICES	-	-	-	-	193	-
Total Materials and Services	-	-	-	32,010	65,076	68,460
Total PDCC	-	-	-	32,010	65,076	68,460

MAJCS

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

MAJCS has one half-time project manager that manages all projects which arise from the program. This position is employed by CCOM, though all consortium members split the cost of the position through a cost sharing model.

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

The FY25 budget established for MAJCS is very similar to the previous year’s budget. It reflects a reduction of anticipated expense in contracted maintenance and better allocates the budget to match the accounting.

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

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

MAJCS

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

✓ Goal achieved
✗ Goal not met

MAJCS

<u>Object</u>	<u>Account Name</u>	<u>FY20</u>	<u>FY21</u>	<u>FY22</u>	<u>FY23</u>	<u>FY24</u>	<u>FY25</u>
		<u>Actuals</u>	<u>Actuals</u>	<u>Actuals</u>	<u>Actuals</u>	<u>Budget</u>	<u>Budget</u>
Materials and Services							
5301	RADIO SUPPLIES	-	-	-	137	-	-
5335	COMPUTER HARDWARE & SUPPLIES	-	-	-	-	-	56,170
5336	MAJCS CAT TECHNOLOGY	-	-	-	165,675	56,935	65,954
5340	SOFTWARE UPGRADES	-	-	-	268,746	41,192	-
5368	MAINTENANCE AGREEMENTS	-	-	-	7,385	314,537	324,847
5414	PROFESSIONAL SVC CONTRACTS	-	-	-	26,298	83,789	86,720
5430	TELEPHONE	-	-	-	1,391	1,000	1,000
Total Materials and Services		-	-	-	469,495	497,453	534,691
Total MAJCS		-	-	-	469,495	497,453	534,691

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 project wrapped up in 2025 and has profoundly improved the radio system in Washington County both in terms of user technology and radio infrastructure.

The Radio Services Department is responsible for designing, implementing and maintaining the Agency's communications systems infrastructure and microwave backbone, as well as communications equipment for user agencies and Agency facilities. Radio Services is also responsible for designing, implementing, and maintaining Clackamas County (C800 Group) and the City of Newberg's communications systems and related infrastructure, as well as its user radio equipment through an intergovernmental contractual arrangement. The Radio Services Division consists of 9.0 FTE technicians. The Technical Services manager is split 60/40 with Information Technology, giving Radio Services a budgeted total of 9.6 FTE.

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

The FY25 budget is similar to the previous year's budget, but features some reallocation of staff with the Facilities Department and an add of an additional technician. The FY25 budget also features an increase of capital outlay, which in addition to a new vehicle purchase is largely driven by closeout costs anticipated for the closure of the radio systems upgrade.

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

- Maintain voice and data communication systems to achieve 99.98% or better overall reliability (*Agency Goals: Technical Services*)
- Maintaining highly reliable paging and notification systems (*Agency Goals: Technical Services*)
- Maintaining extremely reliable microwave transport systems (*Agency Goals: Technical Services*)
- Establishment of video surveillance (*Agency Goals: Technical Services*)
- Establishment of a preventive maintenance program for user radios (*Agency Goals: Technical Services*)

Radio Services Benchmarks

<u>Current Goal</u>	<u>Criteria</u>	<u>FY24 Achieved</u>	<u>FY23 Achieved</u>	<u>FY22 Achieved</u>	<u>FY21 Achieved</u>
Paging and notification systems	Reliability of 99.98% or better	✓	✓	✓	✓
Voice and data communications systems	Reliability of 99.98% or better	✓	✓	✓	✓
Communications system	10 new towers built	N/A	N/A	✓	new
Communications system	100% of all users trained for radio usage	N/A	✓	✓	new
Microwave transport systems	Reliability of 99.999% or better	✓	✓	✓	✓
Radio decommissioning	All old user radios removed from service	N/A	N/A	✓	✗
Establish preventive maintenance program	Produce and maintain a schedule of radio servicing	✗	✗	new	N/A
Video surveillance	All communications sites to be under full video surveillance	N/A	✓	✗	new

✓ Goal achieved
✗ Goal not met

RADIO SERVICES

Object Account Name	FY20 Actuals	FY21 Actuals	FY22 Actuals	FY23 Actuals	FY24 Budget	FY25 Budget
Personnel Services						
5001 ADMIN-SALARIES & WAGES	763,736	824,311	790,103	829,663	1,044,374	1,024,823
5015 VACATION PAYOUT	4,274	11,976	3,510	8,750	46,418	47,000
5120 OVERTIME PAY	74,713	37,432	39,774	34,070	35,000	37,000
5130 CELL PHONE ALLOWANCE	-	-	-	7,760	7,000	8,000
5121 COMP TIME	5,412	10,971	6,403		6,000	5,000
5201 PERS CONTRIBUTION	215,522	228,576	237,637	239,907	304,000	302,892
5203 FICA/MEDICARE	62,377	65,197	63,363	66,334	87,687	85,259
5204 OREGON PAID LEAVE TAX	-	-	-	1,950	4,555	4,936
5206 WORKERS COMP	19,163	18,982	41,662	25,212	31,089	30,289
5207 TRIMET TAX	5,710	6,258	6,241	6,723	8,427	8,301
5210 HEALTH INSURANCES	141,150	167,107	164,586	170,759	204,983	200,806
5230 DEFERRED COMPENSATION MATCH	8,019	7,731	8,179	8,172	11,160	11,218
5240 LIFE/DISABILITY/VEBA	7,044	6,606	7,317	6,748	10,249	10,096
Total Personnel Services	1,307,120	1,385,147	1,368,775	1,406,048	1,800,942	1,775,621
Materials and Services						
5300 OFFICE SUPPLIES	1,115	1,586	1,059	2,670	1,200	10,000
5301 RADIO SUPPLIES	14,508	22,099	13,361	16,472	15,000	
5303 UNIFORMS	3,415	2,942	4,400	3,658	4,500	5,550
5323 FOOD/REFRESHMENTS	822	105	239	1,045	320	800
5330 NONCAPITAL FURNITURE & EQUIP	120	3,744	-	4,722	600	6,000
5340 SOFTWARE UPGRADES	294	-	344	-	-	
5350 FUEL	7,080	9,062	15,433	17,101	15,500	18,000
5360 RADIO INFRASTRUCTURE MATERIALS	39,781	36,770	41,340	57,877	50,000	62,000
5363 M & R VEHICLES	7,359	10,384	13,510	31,115	12,000	12,000
5368 MAINTENANCE AGREEMENTS	116,637	101,494	(2,372)		132,204	147,000
5414 PROFESSIONAL SVC	-	-	2,060	28,555	70,000	73,000
5430 TELEPHONE	1,218	1,735	3,741	7,575	4,000	4,000
5431 ADMIN. TELEPHONE	4,800	4,800	4,560	3,651	-	2,520
5461 TRAINING	410	-	200	4,885	2,645	10,250
5462 TRAVEL EXPENSE	5,118	-	1,509	1,633	3,500	3,800
5472 EMPLOYEE RECOGNITION/AWARDS	-	-	13	3,170	500	500
5500 SUBSCRIPTIONS	24	149	629	26	21,900	21,600
5505 MEMBERSHIP DUES	235	220	-	330	590	590
5510 SHIPPING & POSTAGE	503	643	3,219	50	3,000	3,000
5515 FEES & SVC CHARGES	20	-	-	3,941	-	-
5572 ADVERTISING/PUBLIC NOTICES	-	2,043	2,222		320	320
Total Materials and Services	203,459	197,776	105,467	188,476	337,779	380,930
Capital Outlay						
5610 BUILDING IMPROVEMENTS	-	-	-	-	40,000	382,500
5615 VEHICLES	77,058	-	38,460	73,247	-	44,000
5630 OFFICE FURNITURE AND EQUIPMENT	-	-	-	-	-	5,000
5645 SHOP EQUIPMENT	-	65,313	-	-	-	19,600
Total Capital Outlay	77,058	65,313	38,460	73,247	40,000	451,100
Total Radio Services	1,587,637	1,648,236	1,512,702	1,667,771	2,178,721	2,607,651

FACILITIES DEPARTMENT

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

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

New costs introduced to the FY25 budget included an additional Facilities Technician position which is partially budgeted in Facilities and partially in Radio. Two full time custodial positions are also added into the Facilities Department. Nearly all of the increase in cost in the FY25 budget for Facilities is associated with the positions added to this department.

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

- Maintenance of all existing communications sites for operational readiness
(Agency Goals: Technical Services)
- Maintenance of WCCCA vehicle fleet (Agency Goals: Technical Services)
- Establish and maintain custodial services for the new WCCCA Facilities (Agency Goals: Technical Services)
- Performance of site inspections throughout the WCCCA network (Agency Goals: Technical Services)

Facilities Benchmarks

<u>Current Goal</u>	<u>Criteria</u>	<u>FY24 Achieved</u>	<u>FY23 Achieved</u>	<u>FY22 Achieved</u>	<u>FY21 Achieved</u>
Communication sites maintenance	100% operational readiness (no site failures)	✓	✓	✓	✓
Vehicle maintenance	100% operational readiness (no failures)	✓	✓	✓	✓
Custodial service	In house and maintain Pinefarm facility to management standards	new			
Site inspections	Perform 26 individual site inspections throughout the year	✓	✓	✓	✓
Operations facilities	No service interruptions in transition from old facility to new	N/A	✓	✗	new

✓ Goal achieved
✗ Goal not met

FACILITIES

Object Account Name	FY20 Actuals	FY21 Actuals	FY22 Actuals	FY23 Actuals	FY24 Budget	FY25 Budget
Personnel Services						
5001 ADMIN-SALARIES & WAGES	-	-	-	-	-	216,562
5015 VACATION PAYOUT	-	-	-	-	-	-
5120 OVERTIME PAY	-	-	-	-	-	8,000
5130 CELL PHONE ALLOWANCE	-	-	-	-	-	2,000
5121 COMP TIME	-	-	-	-	-	1,000
5201 PERS CONTRIBUTION	-	-	-	-	-	61,442
5203 FICA/MEDICARE	-	-	-	-	-	17,295
5204 OREGON PAID LEAVE TAX	-	-	-	-	-	1,001
5206 WORKERS COMP	-	-	-	-	-	6,144
5207 TRIMET TAX	-	-	-	-	-	1,684
5210 HEALTH INSURANCES	-	-	-	-	-	40,734
5230 DEFERRED COMPENSATION MATCH	-	-	-	-	-	2,276
5240 LIFE/DISABILITY/VEBA	-	-	-	-	-	2,048
Total Personnel Services	-	-	-	-	-	360,186
Materials and Services						
5300 OFFICE SUPPLIES	5,637	15,666	2,591	4,853	1,800	3,500
5330 NONCAPITAL FURNITURE & EQUIP	1,832	70	282	2,541	5,000	5,000
5332 OFFSITE STORAGE	-	-	-	-	-	15,000
5350 FUEL	14,990	22,475	18,264	24,365	27,600	23,350
5361 M & R BUILDING	45,302	60,395	84,780	539,199	92,700	137,000
5362 M & R TOWER SITE FACILITIES	16,527	54,536	163,744	155,494	49,650	118,700
5368 MAINTENANCE AGREEMENTS	5,837	340	6,275	-	215,000	230,500
5413 CONTRACTED SERVICES	14,908	13,098	9,591	6,182	2,500	2,500
5416 BUILDING MAINTENANCE	35,094	40,176	47,552	67,383	56,000	22,000
5432 HEAT/ENERGY	4,389	1,489	5,001	8,712	5,000	9,600
5433 ELECTRICITY	139,734	170,671	199,973	201,985	265,000	276,000
5434 WATER/SEWER	9,452	10,220	11,478	15,313	25,000	36,600
5436 GARBAGE	2,787	2,836	2,949	5,987	3,500	38,000
5445 RENT FOR SITE LEASES	89,566	99,632	125,843	-	-	-
5515 FEES & SVC CHARGES	-	-	-	-	-	-
Total Materials and Services	386,055	491,604	678,323	1,032,014	748,750	917,750
Capital Outlay						
5610 BUILDING IMPROVEMENTS	-	-	-	37,631	213,000	161,000
5615 VEHICLES	-	-	-	-	80,000	133,000
5630 OFFICE FURNITURE & EQUIPMENT	-	-	230,330	-	60,000	10,000
5640 BUILDING EQUIPMENT	-	-	-	-	200,000	10,000
5645 SHOP EQUIPMENT	-	-	-	-	200,000	349,000
5650 COMMUNICATIONS EQUIPMENT	-	-	31,546	32,595	-	-
Total Capital Outlay	-	-	261,876	70,226	753,000	663,000
5850 DEBT SERVICE	-	-	-	104,973	110,973	119,325
Total Other	-	-	-	104,973	110,973	119,325
Total Facilities	386,055	491,604	940,199	1,207,213	1,612,723	2,060,261

GENERAL FUND CAPITAL OUTLAY

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

For FY25 in the General Fund, \$1,644,100 will be the budget for Capital Outlay. The largest single expense of this is \$650,000 budgeted in Facilities and Radio for the final costs of the ECS radio systems upgrade. The bond which paid for the upgrade, established through Washington County is exhausted and the Agency is picking up the residual costs. There is a large expense in Information Technology department for the upgrade of the VESTA 9-1-1 Call Taking system and related positions. There are several large expenditures related to improvements/modifications to the new building/property across the Radio, Facilities and Information Technology departments identified to maintain and support the facilities and internal infrastructure.

All projects for FY25 are one-time projects with the exception of the Admin Phone project, which is a recurring upgrade approximately every seven years. All projects relate to the functionality of operations or facilities, but no project in FY25 has associated operating costs. Future cost savings associated with all projects are indefinite or incalculable. A chart summarizing the largest projects for the upcoming budget is provided below.

GF Capital Outlay Summary

<u>Project</u>	<u>FY25 Budget</u>	<u>Department</u>	<u>Description</u>
ECS wrap up	\$ 650,000	Facilities & Radio	Projects related to the closure of the radio systems upgrade.
Admin Phones	350,000	Information Technology	Upgrade Administration phone system
IT soft costs	100,000	Information Technology	Costs related to the establishment and maintenance of the new WCCCA facility
Vehicles	97,000	Radio	A new vehicle for the additional technician position starting in FY25, plus one replacement vehicle
IT technology refresh	80,000	Information Technology	Replacing and/or updating PCs, laptops and other technology.
Building Improvements	51,000	Facilities	Storage shed onsite
Grounds improvements	46,000	Facilities	Grading, drainage and compacted gravel around parking
Communications Equipment	44,000	Radio	Service monitor for site PM's
Grounds improvements	42,000	Facilities	Construct slab and purchase a weather resistant cover
other	184,100	various	small projects less than \$40k
Total	\$ 1,644,100		

CAPITAL PROJECTS FUND

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

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

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

The primary use of the Capital Projects Fund for the last for the last eight consecutive fiscal years, was to account for the Emergency Communications System upgrade project funded by the Washington County 2016 General Obligation Bond. This project upgraded existing radio site facilities and enhances radio communications for members and system users. Costs were expended by WCCCA and immediately reimbursed by Washington County through bond funds. For FY25, the bond is exhausted and the project is winding down. WCCCA will account for closeout costs associated with the project using capital outlay in its General Fund.

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

In FY23 the Agency recognized the need for fiber optic work associated with its new facility in Hillsboro, Oregon. This work had been budgeted for several consecutive years but delayed due to construction delays of the new building and finally the pandemic. The project was left out of the FY23 budget and the Agency's boards approved use of fund balance in the Capital Projects Fund to execute the project. The Agency presented the boards with a plan to bring the Capital Projects Fund's fund balance up to its fund balance project target in FY25 with a transfer from the general fund. The FY25 budget reflects this transfer also.

Aside from the transfers, no appropriations have been requested by the Agency for FY25 in the Capital Projects Fund. There is, therefore, no expected spending from this fund.

Capital Projects Fund

	Actual FY23	FY24 Adopted Budget	FY24 Estimated to June 30	Approved Budget FY25
RESOURCES				
Beginning Working Capital	1,001,639	1,007,600	706,022	828,565
Revenues				
Interest Income	32,870	-	37,671	-
Wash. Co. Bond Distribution	2,527,761	4,200,000	3,059,967	-
Transfers In	-	-	-	1,575,000
Total Revenues	2,560,631	4,200,000	3,097,638	1,575,000
TOTAL RESOURCES	3,562,270	5,207,600	3,803,660	2,403,565
REQUIREMENTS				
Capital Outlay	2,856,248	4,200,000	2,975,095	-
Contingency	-	1,000,000	-	1,000,000
TOTAL REQUIREMENTS	2,856,248	5,200,000	2,975,095	1,000,000
Fund Balance (UEFB)	-	7,600	-	1,403,565
Fiscal Year End Fund Balance	706,022	-	828,565	-
TOTAL BUDGET	3,562,270	5,207,600	3,803,660	2,403,565

SIGNIFICANT FORECASTED CAPITAL EXPENDITURES

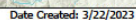
Below is a list of foreseen capital projects and the year that they are presently expected. All projects are currently under review and analysis are likely to be revised for cost and timelines. A savings plan is in place to pay for the CAD uplift when it becomes executable, however management feels that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

Capital Projects Forecast

<u>Project</u>	Est. Cost <u>Inflated*</u>	Year <u>Due</u>
Vehicle Replacements	\$ 42,000	various
UPS Battery Replacements	54,000	2026
UPS Battery Replacements Ph. 2	76,000	2031
NG911 Telephone System Upgrade	650,000	tbd
CAD System Upgrade	1,235,000	2028
Regional KMF Connectivity	36,000	2023
911 Image and Video	165,000	2026
Replace dispatch equipment	355,000	2026
Expand dispatch center (3 positions)	300,000	2026
Major CAD Uplift	4,800,000	2029

* = inflation currently estimated at 5%

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



APPENDIX

FISCAL YEAR 2024-25 MEMBER FEES**WASHINGTON COUNTY CONSOLIDATED COMMUNICATIONS AGENCY****FY 2024/25 WCCCA Member User Costs by Agency**

Prior Year	Agency	Dispatch Services	Radio System	Subtotal Costs	Amount over Prior Year	Increase % above capped fee*	3% Cap Adjustment	Total \$ Increase over prior year	Recommended Budget	% Inc. after 3% Adj.
\$ 2,816,229	Sheriff's Office	\$ 2,160,661	\$ 580,482	\$ 2,741,143	\$ (75,085)	-2.7%	\$ 35,550	\$ (39,535)	\$ 2,776,693.26	-1.4%
1,549,106	Beaverton Police	1,302,885	185,778	1,488,663	(60,443)	-3.9%	19,306	(41,136)	\$ 1,507,969.89	-2.7%
1,477,007	Hillsboro Police	1,297,355	198,242	1,495,597	18,590	1.3%	19,396	37,986	\$ 1,514,993.57	2.6%
786,649	Tigard Police	655,254	112,773	768,027	(18,622)	-2.4%	9,961	(8,662)	\$ 777,987.40	-1.1%
375,409	Tualatin Police	302,348	52,232	354,580	(20,830)	-5.5%	4,599	(16,231)	\$ 359,178.17	-4.3%
234,959	Sherwood Police	209,774	33,238	243,012	8,053	3.4%	3,152	11,205	\$ 246,163.50	4.8%
365,936	Forest Grove Police	325,042	40,954	365,996	59	0.0%	4,747	4,806	\$ 370,742.47	1.3%
152,474	Cornelius Police	147,115	-	147,115	(5,359)	-3.5%	1,908	(3,451)	\$ 149,022.86	-2.3%
26,125	King City Police	40,776	8,903	49,679	23,554	90.2%*	(22,770)	784	\$ 26,909.07	3.0%
15,735	North Plains Police	34,890	-	34,890	19,156	121.7%*	(18,684)	472	\$ 16,206.65	3.0%
12,440	City of Durham	11,372	-	11,372	(1,068)	-8.6%*	350	(718)	\$ 12,813.19	3.0%
9,079	Banks Police	11,266	-	11,266	2,186	24.1%*	(1,914)	272	\$ 9,351.86	3.0%
4,481	Gaston Police	4,631	-	4,631	151	3.4%*	(16)	134	\$ 4,615.07	3.0%
\$ 7,825,629	Total Police Costs	\$ 6,503,370	\$ 1,212,602	\$ 7,715,972	\$ (109,657)		\$ 55,584	\$ (54,073)	\$ 7,772,646.96	
\$ 2,636,567	TVFR	\$ 2,216,277	\$ 470,084	\$ 2,686,360	\$ 49,794	1.9%	\$ 34,839	\$ 84,633	\$ 2,721,199.90	3.2%
582,006	Hillsboro Fire	505,028	108,024	613,052	31,046	5.3%	7,951	38,997	\$ 621,002.89	6.7%
217,466	Forest Grove Fire	173,660	59,354	233,014	15,547	7.1%	3,022	18,568	\$ 236,035.69	8.5%
58,191	Cornelius Fire	57,765	38,580	96,346	38,154	65.6%*	(36,409)	1,746	\$ 59,936.79	3.0%
36,247	Banks Fire District #	25,736	48,077	73,813	37,566	103.6%*	(36,479)	1,087	\$ 37,334.42	3.0%
24,023	Gaston Fire	18,827	34,425	53,252	29,229	121.7%*	(28,509)	721	\$ 24,743.55	3.0%
\$ 3,554,500	Total Fire Costs	\$ 2,997,293	\$ 758,544	\$ 3,755,837	\$ 201,337		\$ (55,584)	\$ 145,752	\$ 3,700,253.22	

* = subject to a cap of 3% increase

11,380,129	Combined Police & Fire member fees, above:			Agency Members		\$ 11,472,900	
148,862	Member Dispatch	Member Radio	Total	+Associate Members		179,249	
\$ 11,528,991	\$ 9,500,663	\$ 2,150,395	\$ 11,651,058	Total		\$ 11,652,149	1.07%
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 OPSRP 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.