



# Adopted Budget Fiscal Year 2015-16

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*Draft Budget Approved by Chief Executive Officers Board  
February 19, 2015*

*Proposed Budget Submitted to the Budget Committee  
March 19, 2015*

*Approved Budget Adopted by the Board of Commissioners  
June 18, 2015*

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# BUDGET COMMITTEE

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## BOARD OF COMMISSIONERS

<u>Participating Agency</u>	<u>Board Representative</u>
<i>City of Beaverton</i>	Mayor Dennis Doyle, <i>Chair</i>
<i>City of Cornelius</i>	Fire Chief Michael Kinkade
<i>Washington County</i>	Don Bohn, Assistant County Administrator
<i>Tualatin Valley Fire &amp; Rescue</i>	Bob Wyffels, Board of Directors
<i>City of Hillsboro</i>	Michael Brown, City Manager
<i>City of Tualatin</i>	Councilor Joelle Davis
<i>City of Tigard</i>	Police Chief Alan Orr
<i>City of Sherwood</i>	Police Captain Mark Daniel
<i>City of Banks</i>	Councilor Mark Gregg
<i>City of Forest Grove</i>	Councilor Tom Johnston
<i>City of Gaston</i>	Mayor Rick Lorenz
<i>City of King City</i>	Police Chief Chuck Fessler
<i>City of North Plains</i>	Councilor Robert Kindel, Jr.
<i>City of Durham</i>	Councilor Chuck Van Meter
<i>Gaston Rural Fire District</i>	Phil Dey
<i>Banks Fire Protection District # 13</i>	Fire Chief Rodney Linz
<i>Washington County Fire District #2</i>	Fire Chief Jim Stearns
<i>Cornelius Rural Fire District</i>	Vacant

## CITIZEN REPRESENTATIVES

<u>Representative</u>	<u>Appointed by:</u>	<u>Terms</u>
<i>Chair of the Budget</i>		
<i>Committee, Cleo Howell</i>	<i>City of Forest Grove</i>	<i>1/2013 - 12/2015</i>
<i>Michael Riedel</i>	<i>City of Beaverton</i>	<i>1/2015 - 12/2017</i>
<i>Vacant</i>	<i>City of Tigard</i>	<i>1/2015 - 12/2017</i>
<i>Michael Mudrow</i>	<i>Tualatin Valley Fire &amp; Rescue</i>	<i>1/2013 - 12/2015</i>
<i>Monte Akers</i>	<i>City of Hillsboro</i>	<i>1/2013 - 12/2015</i>
<i>Robert Kellogg</i>	<i>City of Tualatin</i>	<i>2/2013 - 12/2015</i>
<i>Donald Allen</i>	<i>Gaston Rural Fire</i>	<i>1/2013 - 12/2015</i>

# MEMBERS OF BOARDS

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## BOARD OF COMMISSIONERS

<i>City of Beaverton</i>	Mayor Dennis Doyle, <i>Chair</i>
<i>City of Cornelius</i>	Fire Chief Michael Kinkade
<i>City of Hillsboro</i>	Michael Brown, City Manager
<i>Tualatin Valley Fire &amp; Rescue</i>	Bob Wyffels, Board of Directors
<i>Washington County</i>	Don Bohn, Assistant County Administrator
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<i>City of Forest Grove</i>	Councilor Tom Johnston
<i>City of Sherwood</i>	Police Captain Mark Daniel
<i>City of Gaston</i>	Mayor Rick Lorenz
<i>City of Banks</i>	Councilor Mark Gregg
<i>City of King City</i>	Police Chief Chuck Fessler
<i>City of North Plains</i>	Councilor Robert Kindel, Jr.
<i>City of Durham</i>	Councilor Chuck Van Meter
<i>Gaston Rural Fire District</i>	Phil Dey
<i>Banks Fire District # 13</i>	Fire Chief Rodney Linz
<i>Washington Co. Fire District #2</i>	Fire Chief Jim Stearns
<i>Cornelius Rural Fire District</i>	Vacant

## CHIEF EXECUTIVE OFFICERS BOARD

<i>City of Beaverton</i>	Mayor Dennis Doyle, <i>Board Chair</i>
<i>City of North Plains</i>	Police Chief Bill Snyder
<i>Washington County</i>	Don Bohn, Assistant County Administrator
<i>Tualatin Valley Fire &amp; Rescue</i>	Fire Chief Mike Duyck
<i>City of Forest Grove</i>	Fire Chief Michael Kinkade



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**Washington Co. Consolidated Communications Agency**

**Oregon**

For the Fiscal Year Beginning

**July 1, 2014**

Executive Director

*The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to Washington County Consolidated Communications Agency, Oregon for its annual budget for the fiscal year beginning July 1, 2014.*

*In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.*

*This award is valid for a period of one year only. The Agency believes this current budget continues to conform to the program requirements, and will be submitting it to the GFOA to determine its eligibility for another award.*

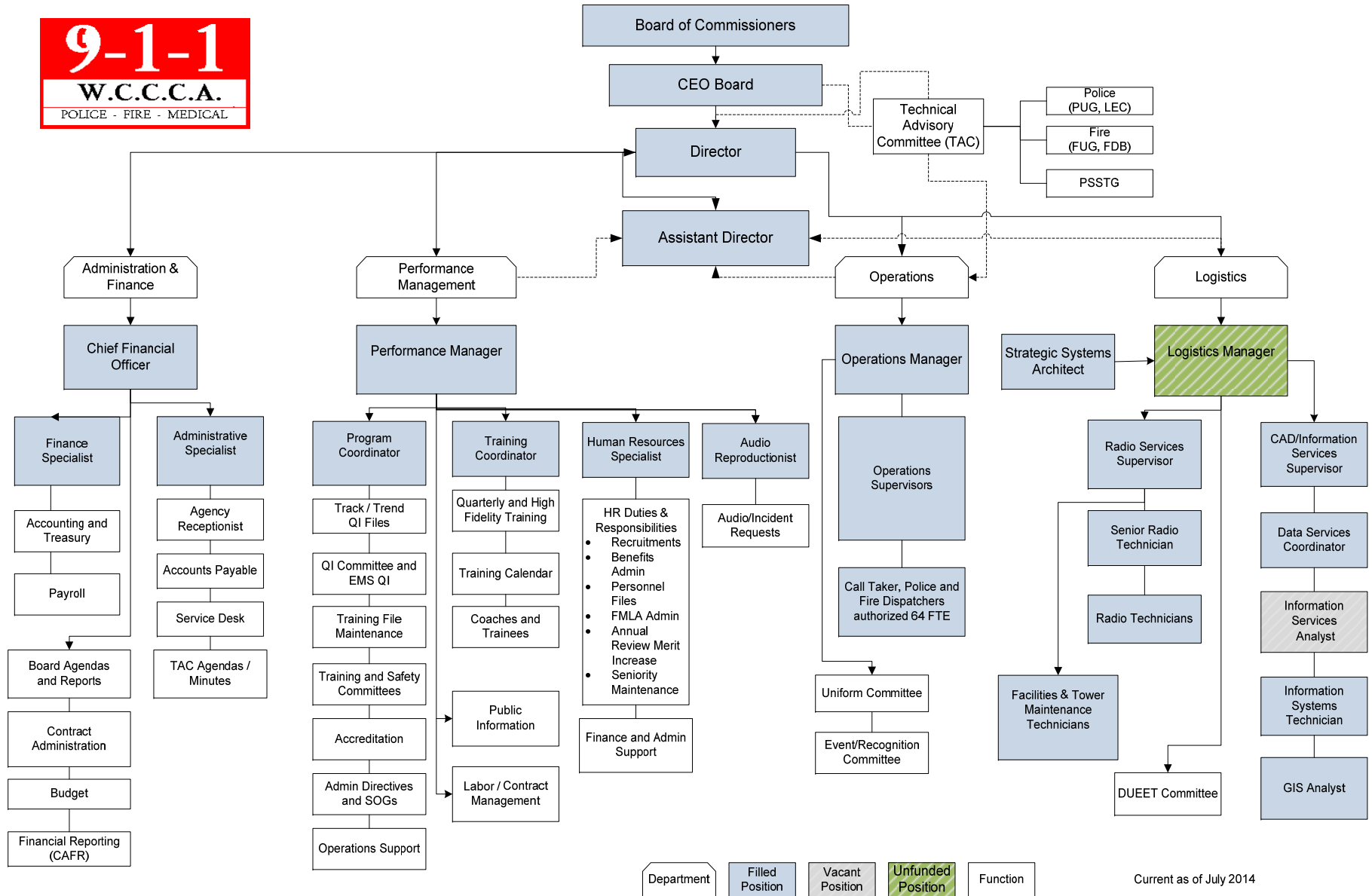
*Adopted Budget*  
*Fiscal Year 2015-2016*

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# AGENCY OVERVIEW

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# ORGANIZATIONAL CHART



Current as of July 2014



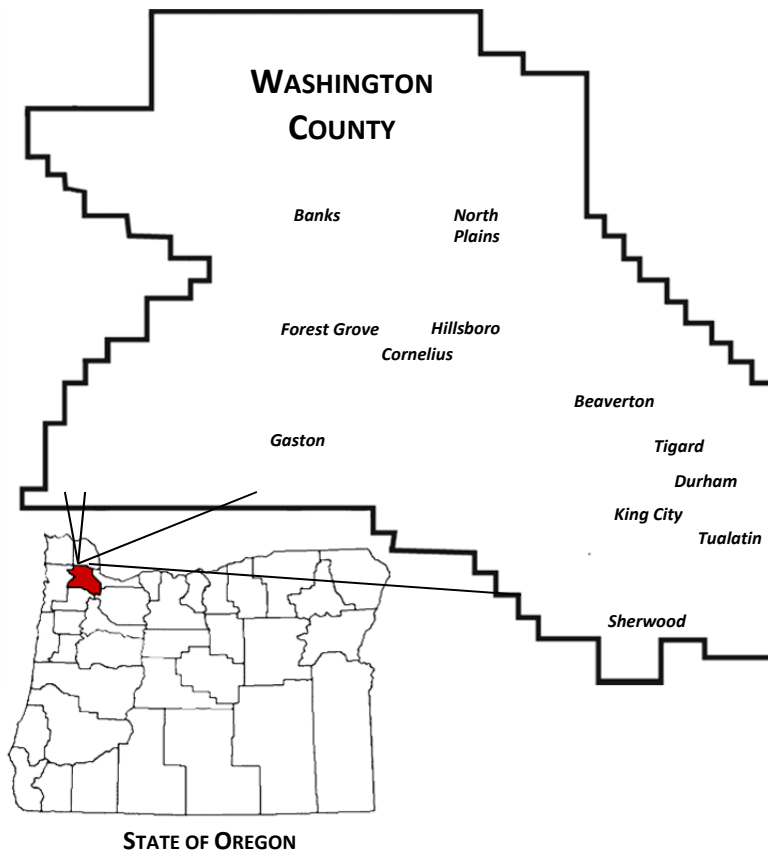
## AGENCY OVERVIEW

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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. 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 727 square miles and a population of approximately 560,000.



Through its broad geographic footprint, the Agency serves a rapidly developing and growing part of Oregon's economic base. The Agency's service population has experienced considerable growth over the past 10 years with slower growth expected to continue over the next 20 years.

## AGENCY OVERVIEW

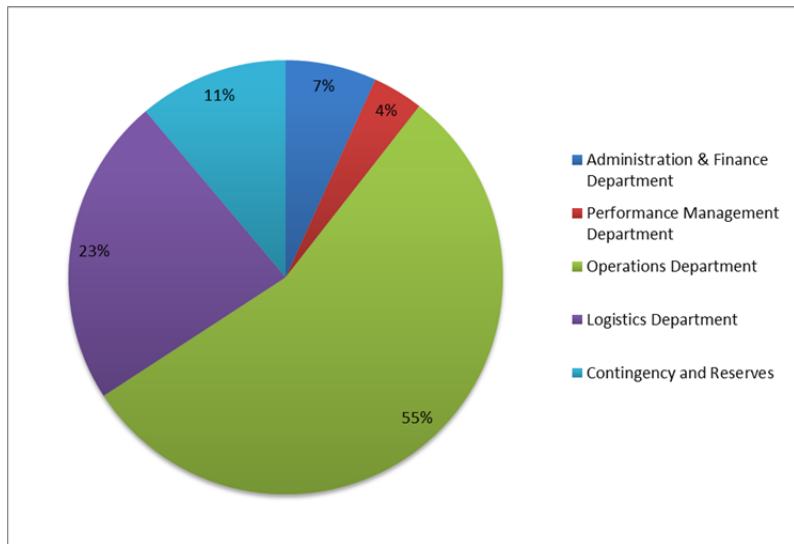
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The Agency is funded by user fees from the participating jurisdictions, State 9-1-1 excise taxes, contract revenues from Clackamas County’s C800 Radio Group (a governmental partnership formed under Oregon Revised Statutes Chapter 190), the City of Newberg, and other smaller contracts. The Agency provides radio, paging and data infrastructure maintenance and development services to C800 and shares a CAD system (both hardware and software) with Clackamas County. This CAD is essentially one interoperable system providing redundancy for disaster recovery. These unique arrangements comprise the partnership with Clackamas County by contract.

The Agency is operated by a dedicated staff of 93.52 full time equivalent positions; its budget is organized on a department basis, consisting of Administration & Finance, Performance Management, Operations, and Logistics.

The Agency’s organizational units are departments that provide different functions in support of the Agency’s mission and goals.

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 2015-16.



## AGENCY OVERVIEW

On an ongoing basis, 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.

### Proposed Fiscal Year 2015-16 Full Time Equivalent Positions

	Adopted FY11/12	Adopted FY12/13	Adopted FY13/14	Adopted FY14/15	Proposed FY15/16	Change from prior FY
<b>NON-REPRESENTED POSITIONS</b>						
Director	1.00	1.00	1.00	1.00	1.00	-
Assistant Director	1.00	1.00	1.00	1.00	1.00	-
Performance Manager	1.00	1.00	1.00	1.00	1.00	-
Chief Financial Officer	1.00	1.00	1.00	1.00	1.00	-
Senior Administrative Specialist	3.00	3.00	3.00	-	-	-
Human Resources Specialist	-	-	-	1.00	1.00	-
Finance Specialist	-	-	-	1.00	1.00	-
Program Coordinator	-	-	-	1.00	1.00	-
Administrative Specialist	1.00	1.00	1.00	1.00	1.00	-
Operations Manager	1.00	1.00	1.00	1.00	1.00	-
Operations Supervisors	6.00	6.00	6.00	6.00	6.00	-
Training Coordinator	1.00	1.00	1.00	1.00	1.00	-
Strategic Systems Architect	0.35	0.35	0.35	0.35	0.35	-
Radio Systems Supervisor	1.00	1.00	1.00	1.00	1.00	-
Radio Technicians (I, II and Senior)	4.00	4.00	4.00	4.00	5.00	1.00
Facilities Maintenance Tech's I & II	1.50	1.50	1.50	1.60	1.60	-
CAD Supervisor	1.00	1.00	1.00	1.00	1.00	-
Data Services Coordinator	1.00	1.00	1.00	1.00	1.00	-
Info Systems Analyst	1.00	1.00	1.00	1.00	1.00	-
Info Systems Technician	1.00	1.00	1.00	1.00	1.00	-
GIS/Mapping Analyst	1.00	1.00	1.00	1.00	1.00	-
Audio Recording Specialist	0.40	0.50	0.50	0.50	0.50	-
Background Investigator	-	0.07	0.07	0.07	0.07	-
<b>REPRESENTED POSITIONS</b>						
Dispatchers (incl. MDDs & Call Takers)	66.50	64.00	64.00	64.00	64.00	-
<b>TOTAL FTE</b>	<b>94.75</b>	<b>92.42</b>	<b>92.42</b>	<b>92.52</b>	<b>93.52</b>	<b>1.00</b>

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*Adopted Budget*  
*Fiscal Year 2015-2016*

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# BUDGET MESSAGE

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**BUDGET MESSAGE**

March 19, 2015

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



FROM: Kelly Dutra, Director/Budget Officer

I am pleased to present the Fiscal Year 2015-16 Proposed Annual Budget to the Budget Committee of the Washington County Consolidated Communications Agency (the Agency). Members of the Budget Committee, which includes the Board of Commissioners, know the continued financial challenges facing this Agency and the governments each of them represents. The Agency continues to look for cost saving measures to ensure that 9-1-1 call-taking, emergency services dispatching and maintenance of the radio system to public safety system standards are maintained.

The following is a consolidated picture of all Agency funds for a three year comparative view. In consolidating, inter-fund transfers (an equal amount of revenue and expense) are eliminated. The percentage changes compare the Proposed Budget for Fiscal Year 2015-16 (FY 2015-16) to the current year's budget.

<b>All Funds Consolidated</b>	FY 2013-14 Actual at June 30	FY 2014-15 Adopted Budget	FY 2015-16 Proposed Budget	% Change FY 16 over FY 15
<b>Beginning Working Capital</b>	4,346,150	4,289,517	4,135,500	-3.6%
<b>Revenues</b>				
Member Contract Fees	8,076,706	8,493,984	8,833,742	4.0%
911 Telephone Taxes	2,560,815	2,530,000	2,590,000	2.4%
All other revenues	1,421,729	1,334,693	1,375,501	3.1%
<b>TOTAL RESOURCES</b>	<b>16,405,400</b>	<b>16,648,194</b>	<b>16,934,744</b>	<b>1.7%</b>
<b>Expenditures/Appropriations</b>				
Personnel Services	9,602,241	10,898,282	11,522,455	5.7%
Materials & Services	2,270,494	2,392,162	2,358,109	-1.4%
Capital Outlay	37,059	277,034	1,008,060	263.9%
Contingency & Reserves	4,495,606	3,080,716	2,046,120	-33.6%
<b>TOTAL REQUIREMENTS</b>	<b>16,405,400</b>	<b>16,648,194</b>	<b>16,934,744</b>	<b>1.7%</b>

# BUDGET MESSAGE

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## **Financial Planning**

Each year the Agency develops a long range financial forecast which is considered for adoption by the Board of Commissioners at the September Board retreat. The forecast only includes the General Fund which encompasses all of the operations of the Agency. The first year of the adopted forecast provides a plan for the Agency to use in developing the next year's budget. 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 cost to the member governments that own the Agency.

The major issues considered in the Board's September, 2014 retreat were:

- Addressing the question: "What does it cost to run WCCCA?"
- The Five Year Forecast, Member fees and Agency costs, and appropriate level of reserves;
- Request to change Member fee allocation formula;
- Long Term Capital planning for the Agency:
  - Progress on Computer Aided Dispatch system ("CAD")
  - Focus on communication system replacement project and funding
  - Facility needs

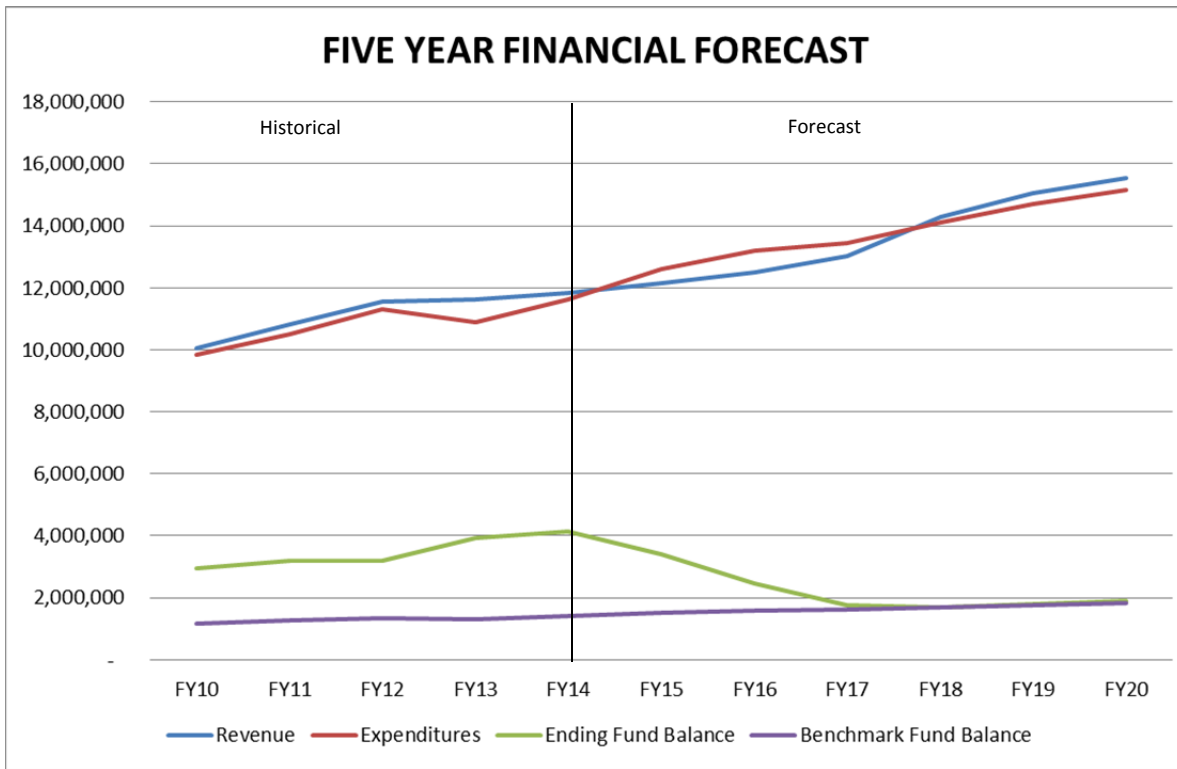
Annual membership rate increase predicted in the Board's adopted financial forecast is 4.0%. Because the Agency has a relatively small membership base, the growing gap between 9-1-1 tax funding and operational expenses exponentially affects the membership fees, particularly impacting certain individual government members beyond the average rate of fee increases of 4.0% used in the forecast. For FY 2015-16, the calculations used to allocate member government's fees were revised to use data sets that more accurately reflect the use and impact on WCCCA and the services it provides.

9-1-1 taxes received by the Agency have been on the decline over the past several years, and the Agency forecasts them to hopefully flatten in the future with the addition of the tax on prepaid wireless devices. While this major source of revenue has declined, Agency partners have continued their commitment to this Agency's services and one another, and increased their funding levels. The chart below show the shift in the funding sources of the Agency:

	<u>FY 2013-14</u>	<u>FY 2014-15</u>	<u>FY 2015-16</u>
Member Contract Fees	69%	70%	71%
911 Telephone Taxes	22%	21%	20%
All other revenues	9%	9%	9%

(This chart excludes one time revenues such as transfers from closing funds and all miscellaneous revenue, which includes highly variable one time revenues. Its purpose is to show the changing trends in the stable revenues that are relied upon to fund Agency operations.)

# BUDGET MESSAGE



As discussed before the Budget Committee at its February 19, 2015 meeting, the approach to forecasting going forward is “What does it cost to run WCCCA?” The graph above shows the impact on revenues, expenditures and ending fund balance for the Agency by using the Agency’s fund balance to acquire a new CAD system. The multi-year forecast will continue to be discussed by the Boards of the Agency for financial strategic planning.

The Proposed Budget for the General Fund was developed considering the financial forecast adopted by the Board. The Proposed Budget meets the parameters and the target of that plan. The following is a comparison of the FY 2015-16 Proposed Budget to the updated Financial Forecast:



**BUDGET MESSAGE**

	<b>Fiscal Year 2015-16</b>			
	Financial Forecast	Proposed Budget	Difference	% Change
<b>Resources</b>				
Beginning Working Capital	3,398,676	3,500,863	102,187	3.0%
Member Contract Fees	8,833,743	8,833,742	(1)	0.0%
911 Telephone Taxes	2,504,700	2,590,000	85,300	3.4%
All other revenues	1,163,686	1,155,311	(8,375)	-0.7%
<b>TOTAL RESOURCES</b>	<b>15,900,805</b>	<b>16,079,916</b>	<b>179,111</b>	<b>1.1%</b>
<b>Expenditures/Appropriations</b>				
Personnel Services	11,156,074	11,522,455	366,381	3.3%
Materials & Services	1,924,326	1,932,555	8,229	0.4%
Capital Outlay	102,220	608,060	505,840	494.9%
Transfers	250,000	250,000	-	0.0%
<b>TOTAL REQUIREMENTS</b>	<b>13,432,620</b>	<b>14,313,070</b>	<b>880,450</b>	<b>6.6%</b>
<b>ENDING FUND BALANCE</b>	<b>2,468,185</b>	<b>1,766,846</b>	<b>(701,339)</b>	<b>-28.4%</b>

As presented, if all of the appropriations in the Proposed Budget were completely spent, the financial plan would not be met. However, because a budget is a legal limitation on spending, the Agency ensures management of expenses to amount to less than budget. Given a realistic ~3% budget savings, this one year financial plan (the budget) meets the targets for the Agency's multi-year Financial Forecast except for capital outlay which is significantly higher than forecasted. The increase in capital outlay is necessitated by the age and condition of equipment in the facility. Major systems such as the emergency power generator, security and fire alarm systems date back to the early 1990's. These systems have been maintained but have reached the end of their useful lives and require replacement.

Agency management is very much aware and continually mindful of the financial constraints all government partners continue to face. Staff has scrutinized expenses through budget development and financial forecast monitoring and continues to encourage the talents of staff in exploring efficiencies and cost savings. Even with the 9-1-1 tax on prepaid wireless communication devices enacted by the legislature, revenue levels from this source are uncertain with only minimal expected amounts included in the proposed budget.

Discretionary expenses are few and small, if any. At this point, reducing operating expenses sufficient to reduce membership fees can only be achieved through a reduction in personnel which will impact service levels, unless significant efficiencies or bolstered revenues are realized.

# BUDGET MESSAGE

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## **General Fund (Operating Fund)**

The General Fund comprises 93.6% of the Agency's finances shown in the chart on page 11, and as the sole operating fund for the Agency accounts for all personnel and material and services expenses in support of Agency operations.

Overall, the operational expenses (the combined Personnel Services, Materials & Services and Capital Outlay categories) for the General Fund increased 7.0% from the prior fiscal year's budget.

The revenues of the General Fund include 9-1-1 taxes, the only major source of funding other than member fees. 9-1-1 taxes have trended downward for the past several years which appear to be stabilizing with the estimated collections from prepaid wireless communication devices. The Agency will continue to monitor this legislation and its impact on the Agency and its Members.

The following are the significant budget changes in this Fiscal Year 2015-16 Proposed Budget for the General Fund, as compared to the current year budget:

### Personnel Services (5.5% increase over prior year's budget):

- Salaries and wages will increase by \$360,929, a 5.5% increase (see the Line Item Budget, page 2, line 18). This is due to a 3.0% cost of living increase per the union contract and employees earning merit increases within their salary range or promoting upward during the year.
- Health insurance premiums are budgeted for an average increase of 5.5% for the second half of the fiscal year on the Agency's two medical plans, a \$46,175 increase (page 2, line 20). The amount budgeted reflects an increase of 2.8% over the prior year's budgeted amount. This increase is calculated using the actual expense for each employee and their specific coverage, rather than using an overall average rate.
- Public Employees Retirement System (PERS) contributions are budgeted to increase \$167,633, which is a 12.2% increase over the prior year budget (page 2, line 21). The blended PERS rate, which includes the 6% employer portion, is 20.66%. The amount budgeted appears high as compared to the prior year's budgeted amount due to newly hired employees becoming eligible for PERS for the full year.

### Materials and Services:

The budget category of Materials and Services decreased in next year's Proposed Budget by \$34,053, a 1.7% decrease (see page 2, line 26). This is primarily due to the Agency's continued to focus on efficiencies and savings in Material and Services expense.

# BUDGET MESSAGE

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## Capital Outlay:

Capital Outlay increased \$331,026, a 119.5% increase (see page 2, line 28). This is largely due to needs related to the facility including the emergency power generator, security and fire alarm systems, and partial replacement of dispatch workstation furniture.

## **Capital Projects Fund**

The Capital Projects Fund is continuing to receive \$125,000 per year from Washington County's Public Safety Local Option Tax Levy. The levy was renewed by the voters in November, 2010, so this fund will continue to receive \$125,000 through Fiscal Year 2015-16.

This fund has amounts budgeted for:

- The fourth of seven annual \$275,554 payments to Washington County for the lease of the radio system zone controller. The C800 Radio Group of Clackamas County is participating in this payment at a rate of 34.0% which correlates to its use of the radio system's zone controller. \$93,688 is shown as revenue in this fund.
- \$150,000 to fund the efforts to implement the Capital Plan.
- \$400,000 to fund WCCCA's net portion of a microwave system replacement pending grant approval.

## **Fiscal Year 2014-15 Accomplishments**

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. Ongoing attention to its Quality Improvement processes is at the foundation of learning, improving and ultimately succeeding in carrying out the Agency's goal of "Excellence in Emergency Communications." To that end, WCCCA involves dispatch personnel as well as representatives from the police and fire services with whom it works to analyze root causes, pursue answers to the issues raised and ultimately advance training recommendations and tools from the results learned through these processes.

WCCCA is an accredited Agency through the Oregon Accreditation Alliance (OAA). In addition, WCCCA's Program Coordinator works to manage WCCCA's accreditation and holds a position on the OAA Board, representing both WCCCA and the State Chapter of the Association of Public-Safety Communications Officials (APCO). In this capacity, she is assisting the OAA in their focus, research and further development of the accreditation standards for 9-1-1 dispatch centers.

With the wave of technology and technological advancements moving toward WCCCA in every facet of our business, we are looking out toward the horizon and bringing our stakeholders together to strategize through our current and future capital needs,

# BUDGET MESSAGE

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including the associated funding of capital projects. There are inevitable changes that will take place with the advent of Next Generation 9-1-1 and the related capabilities that the future of the 9-1-1 system will provide, with a variety of potential impacts that are likely to occur within the 9-1-1 center. These impacts on 9-1-1 centers will need to be studied locally, statewide and nationally. Another technological advancement impacting the Agency is the implementation of a new Computer Aided Dispatch (CAD) system.

We are currently assessing reasonable options in addressing numerous issues with our current, aging facility and its infrastructure. Most notable, as we consider capital needs, is the replacement of our radio communications system. This change in technology from analog to digital also envisions a lifecycle plan that will be comprised of ongoing updates that keep the system up to date with current technology. Given the technical work ahead, we anticipate growth in the demands upon WCCCA's Radio Services and Data Services Departments, in addition to the myriad changes that will take place within the 9-1-1 center.

#### Additional accomplishments:

- Ongoing process to update administrative directives and standard operating guidelines
- Strategic focus on call-taking function including adjustment of minimum staffing to provide peak time coverage as well as the analysis of existing systems and processes to identify efficiencies and enhance quality of service
- Employee driven efforts to define WCCCA's internal culture and identify actionable goals in enhancing and maintaining an attractive work environment for all
- Received both the Government Finance Officers Association Distinguished Budget Presentation Award and the Certificate of Achievement for Excellence in Financial Reporting
- Introduction of Mindfulness Based Resilience Training based on yoga principles and the need for wellness in public safety environments
- Implementation of a treadmill program at the dispatch work stations to promote physical and mental well-being, including work with OHSU researchers to study the effects of the program to develop a white paper and resulting in local, statewide and national news coverage promoting the program
- Thirty-one known CPR saves in Calendar year 2014
- One Dispatcher recipient of the State APCO Impact Award
- Two Dispatcher recipients of the State APCO Stork Award

## BUDGET MESSAGE

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- Handled 493, 688 various phone calls; involved in 533,587 CAD incidents and worked 128 hours at community events, including public education opportunities, created a successful campaign to educate callers on the appropriate use of 9-1-1 which resulted in local to global media attention
- Tracked and solved eight radio interference signals in Washington, Clackamas, Multnomah and Yamhill Counties
- Identified multiple replacement/upgrade strategies to address key “out of support” backhaul equipment failures with the intent to see a combination of grant and Agency funding to address the problem
- Rebuilt both generators, the primary power source, at the Round Top radio site as well as replacement of the 48 VDC power and battery system with related design changes that resulted in reduced generator and related fuel demand by 60%
- Performed 144 monthly radio site preventative maintenance inspections in the fiscal year
- Formation of the Metro Area Joint CAD System (MAJCS) Executive Team between WCCCA, CCOM and LOCOM as well as joint operational and technical teams consisting of 45 participants from these PSAPs and their member agencies

### **Initiatives For the Year and For the Future**

The Agency capital planning process has been underway and will continue into the foreseeable future. This planning process will clear the path for WCCCA’s future, particularly in the areas of Agency operational issues, emerging technologies, equipment life cycles and capital needs.

WCCCA remains committed to the pursuit of efficiency and innovation. With many of the technical changes in our future there may be a variety of opportunities for collaboration and partnering with other public and private entities. With the support and involvement of our members and partners, WCCCA will continue to prepare for what’s ahead.

### **The Budget Document**

The Agency matches the processes of its partners by following State of Oregon Local Budget Law to a large extent. It fully complies with the Council of Governments budget law which is required of it as an organization formed under Oregon Revised Statutes (ORS), Chapter 190. The Agency follows generally accepted accounting principles (GAAP) as prescribed by the Oregon Revised Statutes (ORS). This Proposed Budget is structured on a fund basis, which the Governmental Accounting Standards Board (the promulgating authority for GAAP for governments) requires.

# BUDGET MESSAGE

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

## **Conclusion**

The partnership that owns WCCCA continues to demonstrate remarkable commitment to this Agency and to each other. It is with sincere appreciation that we acknowledge their commitment to provide the ongoing leadership and resources necessary for this Agency to conduct its emergency 9-1-1 call taking and dispatching services.

WCCCA's success stems from the cohesive teams that make up the Agency. We are truly blessed to have such a talented and dedicated group of people who are committed to the achievement of excellence in everything they do.

I would especially like to recognize our team of highly skilled, dedicated dispatchers who serve the citizens and public safety community of Washington County with ongoing commitment to excellence in public service.

Respectfully submitted,

Kelly Dutra, Director  
Budget Officer

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*Adopted Budget  
Fiscal Year 2015-2016*

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**MISSION STATEMENT  
& GOALS**

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# MISSION STATEMENT & GOALS

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## 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**

# MISSION STATEMENT & GOALS

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## GOALS

### **Call-Taking/Dispatching**

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

### **Radio 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 financial plans and forecast to provide decision makers and Members the necessary information to make successful business decisions.”

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*Adopted Budget*  
*Fiscal Year 2015-2016*

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# FINANCIAL SUMMARY

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# CONSOLIDATED BUDGET SUMMARY

## 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 for reproducing 9-1-1 calls and related information) 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 for all funds.

All Funds Combined	Actual FY 2013-14	Fiscal Year 2014-15		Adopted Budget FY2015-16
		Adopted Budget	Estimated To June 30	
<b>RESOURCES</b>				
Beginning Working Capital	4,346,150	4,289,517	4,495,607	4,426,236
Revenues				
Interest	27,074	18,500	26,695	21,500
9-1-1 Telephone Tax	2,560,815	2,530,000	2,550,680	2,590,000
Member & Associate User Fees	8,076,706	8,493,984	8,491,934	8,833,742
C800 Contract Revenue	469,609	480,108	482,108	530,134
Non-Member Contract Revenue	245,262	280,000	278,376	294,000
Maintenance Services	256,451	125,000	192,959	125,000
Rental Revenue	107,762	113,395	113,395	116,800
Intergovernmental Revenues	218,688	218,690	218,688	598,795
Grant Revenue	-	-	194,400	350,000
Miscellaneous Income	96,883	99,000	185,665	105,000
Interfund Transfers	-	250,000	250,000	250,000
Total Revenues	12,059,250	12,608,677	12,984,901	13,814,971
<b>TOTAL RESOURCES</b>	<b>16,405,400</b>	<b>16,898,194</b>	<b>17,480,508</b>	<b>18,241,207</b>
<b>REQUIREMENTS</b>				
By Category				
Personnel Services	9,602,241	10,898,282	10,330,653	11,522,455
Materials & Services	2,270,494	2,392,162	2,198,951	2,216,509
Capital Outlay	37,059	277,034	274,668	1,776,560
Interfund Transfers	-	250,000	250,000	250,000
Contingency	-	1,958,126	-	2,019,641
<b>TOTAL REQUIREMENTS</b>	<b>11,909,794</b>	<b>15,775,604</b>	<b>13,054,272</b>	<b>17,785,165</b>
Unappropriated Ending				
Fund Balance (UEFB)		1,122,590		456,042
Fiscal Year End Fund Balance	4,495,606		4,426,236	
<b>TOTAL BUDGET</b>	<b>16,405,400</b>	<b>16,898,194</b>	<b>17,480,508</b>	<b>18,241,207</b>

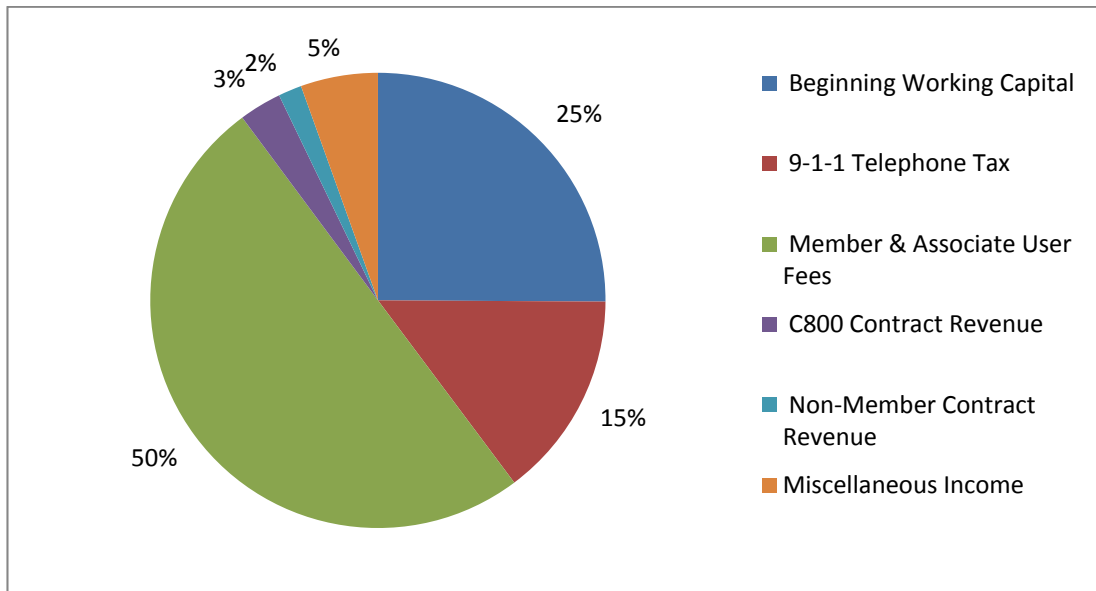
In the presentation above, the combined funds include the General Fund and the Capital Projects Fund.

# CONSOLIDATED BUDGET SUMMARY

## FISCAL YEAR 2015-16 BUDGETED RESOURCES – ALL FUNDS

Governments distinguish between “Resources” and “Revenues”. “Resources” include Beginning Working Capital plus all new incoming revenues for the year; “Revenues” exclude Beginning Working Capital. These terms are used to differentiate between the two presentations.

Total budgeted Resources for all funds for FY 2015-16 are as follows:



The following is a narrative regarding the major Resources budgeted for FY 2015-16, but first, the components of “Miscellaneous Income” are described.

Miscellaneous Income totals \$967,095 and is comprised of the following:

- \$126,500 (13.1% of the total) is miscellaneous revenue; contracting out an employee; fees for reproducing 9-1-1 call recordings, and interest.
- \$473,795 (49.0% of the total) is from the C800 Radio Group for its participation in the microwave radio replacement project as well as the lease expense and other project expenses of a new Zone Controller for the radio system.
- \$125,000 (12.9% of the total) is for radio, data and paging maintenance and management services provided to the C800 Radio Group and maintenance services on radio communication devices provided to governmental agencies.
- \$125,000 (12.9% of the total) is the Washington County Public Safety Local Option Levy funds. The Capital Projects Fund receives these property tax revenues under a contract with Washington County.
- \$116,800 (12.1% of the total) is from radio tower space which WCCCA rents to cell phone and internet companies.

# CONSOLIDATED BUDGET SUMMARY

## 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.

Five years of Beginning Working Capital are shown below. The amounts for FY 2014-15 and FY 2015-16 are as estimated and budgeted; all prior year numbers are actual and audited.

**All funds  
combined:**

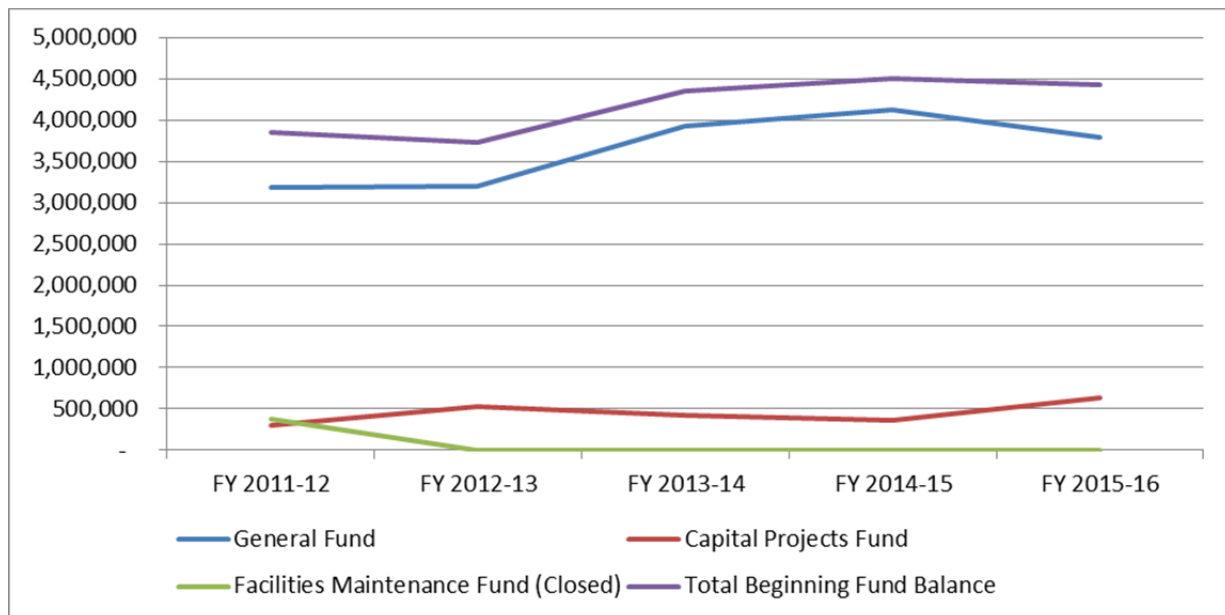
**\$3.9M**

**\$3.7M**

**\$4.3M**

**\$4.5M**

**\$4.4M**



The Beginning Working Capital for all funds combined has increased over the past few years due primarily to staffing levels and is projected to decline in future years, in accordance with the Board of Commissioners' long term financial planning.

The General Fund accounts for all Agency operations. This fund is experiencing increasing expenses for personnel, primarily for health insurance premiums and required PERS contributions. On the revenue side, while member fees are set annually to slowly draw down working capital in subsequent years, this draw down has not been consistent because of one-time revenues and an extraordinary number of vacancies in operations during 2013. Additionally, the Board of Commissioners has approved non-member radio contract and other fee increases.

On an annual basis, the Agency's Board of Commissioners reviews its plans towards a financially sustainable future, which includes drawing down the General Fund's Beginning Working Capital to the level of reserves deemed prudent for operations.

# CONSOLIDATED BUDGET SUMMARY

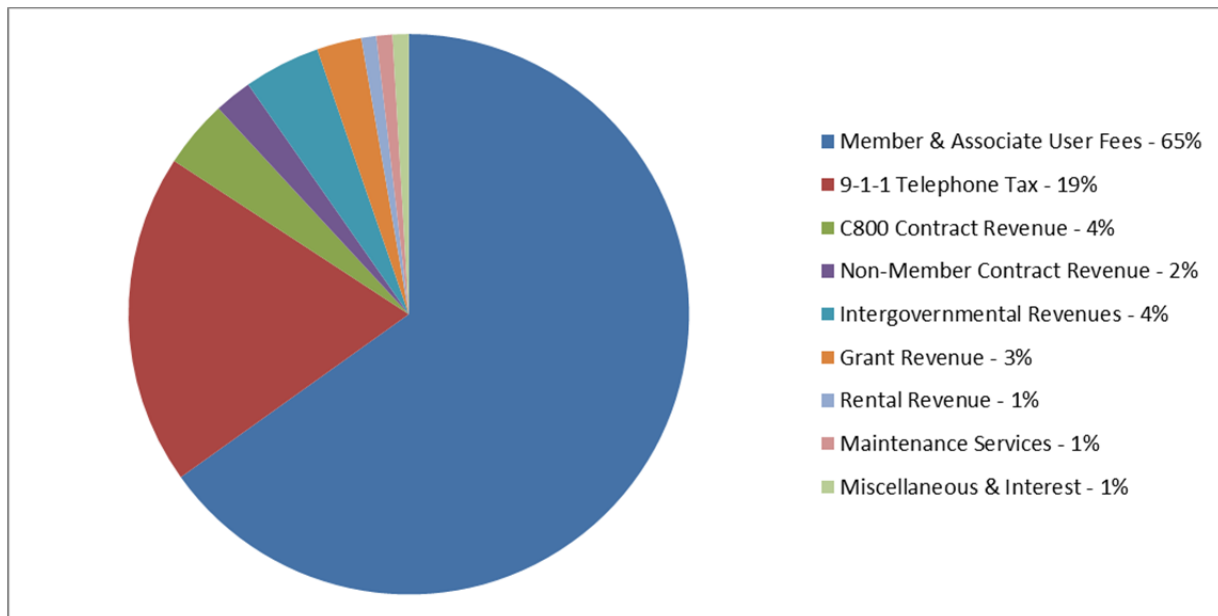
## BEGINNING WORKING CAPITAL AS A BUDGET RESOURCE – ALL FUNDS (CONTINUED)

In regards to other funds shown in the graph on the prior page:

- A General Fund transfer into this fund in FY 2011-12 increased Beginning Working Capital for FY 2012-13. Going forward the Capital Projects Fund will be used to fund radio equipment replacement in order to maintain the radio system’s operating effectiveness. A transfer of \$250k was made in FY 2014-15 and an additional transfer is budgeted in order to pay for the replacement of the radio equipment which in the near term is primarily comprised of the microwave network which connects all of the Agency’s tower sites and WCCCA.
- The Facilities Maintenance Fund no longer meets the definition of a special revenue fund under GASB 54 - *Fund Balance Reporting and Governmental Fund Type Definitions* and was closed in FY 2011-12. Its remaining fund balance was transferred to the General Fund.

## REVENUE – ALL FUNDS

The following graph depicts Agency-wide revenues (General Fund and Capital Projects Fund combined) excluding Beginning Working Capital. In the consolidation of funds, the activity of transfers between funds is typically eliminated.



It should be noted that the General Fund’s revenues account for 94% of the Agency-wide revenues shown in the graph above. The Capital Projects Fund’s revenue comprises the remainder.

A discussion of the Agency’s two primary sources of revenue, Member Contract Fees and 9-1-1 Telephone Tax, follows.



# CONSOLIDATED BUDGET SUMMARY

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## REVENUE – ALL FUNDS (CONTINUED)

The primary source of revenue to the Agency is the member intergovernmental agreement (IGA) user fees. These annual member fees are paid by the governmental partners that formed the Agency. These fees account for 64% of the revenues of the Agency as a whole and 70% of the General Fund revenues. The 9-1-1 telephone tax is the only other significant source of revenue to the Agency, accounting for 19% of the total Agency revenues and 21% of the General Fund revenues. With the decline in 9-1-1 tax revenue over the past several years and increasing membership fees, the Agency has been undergoing a shift in its funding sources for operations. Please see the Budget Message for further discussion. Together, these two sources of revenue account for 83% of the Agency's estimated revenues in the FY 2015-16 Proposed Budget and 91% of the General Fund.

## Intergovernmental Agreement and Fees

The member governments that formed the Agency signed an intergovernmental agreement 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.

When any 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. This has been the partnership's experience as the 9-1-1 state telephone excise taxes have declined. Additionally, the rate of increase to make up for these revenues is exacerbated by the limited number of partners funding the Agency's operations.

In 2013, under the direction of the CEO Board, the Agency organized a group to study alternatives to this distribution mechanism. The group put forth a cost distribution model that includes population, airtime and public calls for service for police and population and calls for service for fire. In 2014, a revised IGA was adopted to incorporate these changes and allow changes to the fee formula without the need to amend or modify the IGA. The FY 2015-16 budget is the first year of the "new" member fee formula, where membership fees are no longer set by console but based on relevant inputs that impact WCCCA. During this conversion away from the console based fee formula to a strictly input based allocation, one of the uncapped agencies' experienced a very large increase in their net fee for police and fire service. This significant change was due to the agency being grouped with a very large agency on a console which made their portion of the console cost under the old formula relatively small as compared to similarly sized agencies on other consoles. This caused a significant amount of discussion but it was ultimately determined to move forward with the new fee formula as proposed for FY 2015-16.

According to the Board of Commissioners' financial plan, the Fund Balance of the General Fund will be consumed down to the established policy level of reserves over the next few years. At its September, 2014 Retreat, the Board of Commissioners adopted a 4.0% membership fee increase for FY 2015-16. Throughout these

## CONSOLIDATED BUDGET SUMMARY

### Intergovernmental Agreement and Fees (continued)

processes, it was understood that member rates would continue to significantly increase unless the manner of doing business changed.

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:	FY 12-13 Actual	FY 13-14 Actual	FY 14-15 Actual	FY 15-16 Budget
Washington County (Sheriff's Office)	1,911,820	1,978,146	2,086,956	2,266,353
Tualatin Valley Fire & Rescue	1,555,067	1,586,956	1,664,264	1,772,440
City of Hillsboro (Police & Fire)	1,499,095	1,550,239	1,642,972	1,614,167
City of Beaverton (Police)	1,102,843	1,139,911	1,199,416	1,252,225
City of Tigard (Police)	557,754	569,245	600,057	578,949
City of Forest Grove (Police & Fire)	336,037	355,666	370,718	428,847
City of Tualatin (Police)	301,142	311,603	326,281	328,121
City of Sherwood (Police)	206,116	213,020	223,437	186,122
City of Cornelius (Police & Fire)	148,115	152,003	155,692	152,160
Washington Co. Fire Dist. No. 2	58,860	60,628	62,445	64,318
Banks Fire District No. 13	26,972	27,780	28,614	29,472
City of King City (Police)	19,440	20,024	20,624	21,243
Gaston Rural Fire District	18,412	18,412	18,963	19,532
City of Durham (Police)	12,412	12,784	13,168	13,563
City of North Plains (Police)	11,708	12,060	12,421	12,794
City of Banks (Police)	6,756	6,960	7,168	7,383
City of Gaston (Police)	5,612	5,780	5,953	6,132
Public Safety Member Contract Fees	7,778,161	8,021,217	8,439,149	8,753,821
Member Government Radio (only) Fees	54,789	55,594	54,835	79,921
Total Member Contract Fees	7,832,950	8,076,811	8,493,984	8,833,742

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

In regards to a separate source of revenue (not listed above): Non-member Contract Fees for radio system access are set 87% higher than the radio access fees for members (\$496 vs. \$265). This is due to "external" radio contract fees including recovery of a portion of the cost of the radio system assets (depreciation) in their rates, the assets of which member governments have funded. Fees for members' use of the radio system are based upon annual operational expense, excluding depreciation expense.

# CONSOLIDATED BUDGET SUMMARY

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## 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 at a rate of \$0.75 per communication device per month in accordance with authorizing Oregon Revised Statutes (403.200 - 403.250).

The 9-1-1 taxes received by the Agency are subject to variation and have declined over recent years. Annual tax revenues for the FY 2014-15 and budgeted for FY 2015-16 are anticipated to increase slightly as compared to revenues over the prior five years. 9-1-1 tax collections are subject to economic effects and challenges in collection. During the 2009 State Legislature, a portion of the 9-1-1 funds retained by the State were legislatively absorbed into the State's General Fund due to a serious budget shortfall. Additionally, interest earnings on funds held before distributions are no longer credited to the fund for distribution with the tax turnovers. Although the legislature enacted a 9-1-1 tax on prepaid wireless devices, the Agency does not expect a significant impact on revenues going forward.

The 9-1-1 telephone excise tax revenue comprises 20% of the revenues budgeted in the Agency's General Fund for FY 2015-16 (~21% in the prior years). 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.

The budgeted amount for FY 2015-16 is estimated from historical experience and considers an increase due to collection of the tax from prepaid wireless services and challenges with collection. A slight increased amount in 9-1-1 tax revenue is anticipated in next year's Proposed Budget.

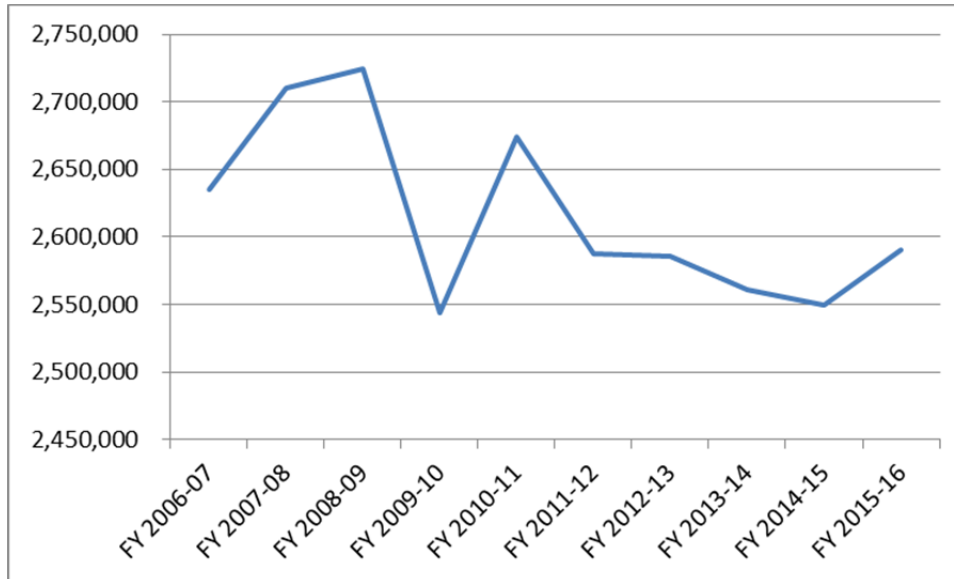
### 9-1-1 Tax Revenues

<u>Fiscal Year</u>	<u>Annual \$</u>	<u>% Change</u>	Chart Notes:
FY 2015-16	2,590,000 (A)	1.5%	(A) Budgeted amount
FY 2014-15	2,550,680 (B)	-0.4%	(B) Projected amount
FY 2013-14	2,560,815	-1.0%	All other amounts shown are actual, per the Statement of Activities in the Comprehensive Annual Financial Report, which accounts for tax revenue on a full accrual basis of accounting (most nearly matching state reports).
FY 2012-13	2,585,911	0.0%	
FY 2011-12	2,587,085	-3.3%	
FY 2010-11	2,674,076	5.1%	
FY 2009-10	2,543,855	-6.6%	
FY 2008-09	2,724,400	0.5%	
FY 2007-08	2,710,321	2.9%	
FY 2006-07	2,634,950	6.7%	

# CONSOLIDATED BUDGET SUMMARY

## 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.



Effective January, 2013, the State began forwarding 9-1-1 taxes to Public Safety Answering Points (PSAPs) directly due to legislative changes in 2012.

## BUDGET REQUIREMENTS AND UNAPPROPRIATED ENDING FUND BALANCE – ALL FUNDS

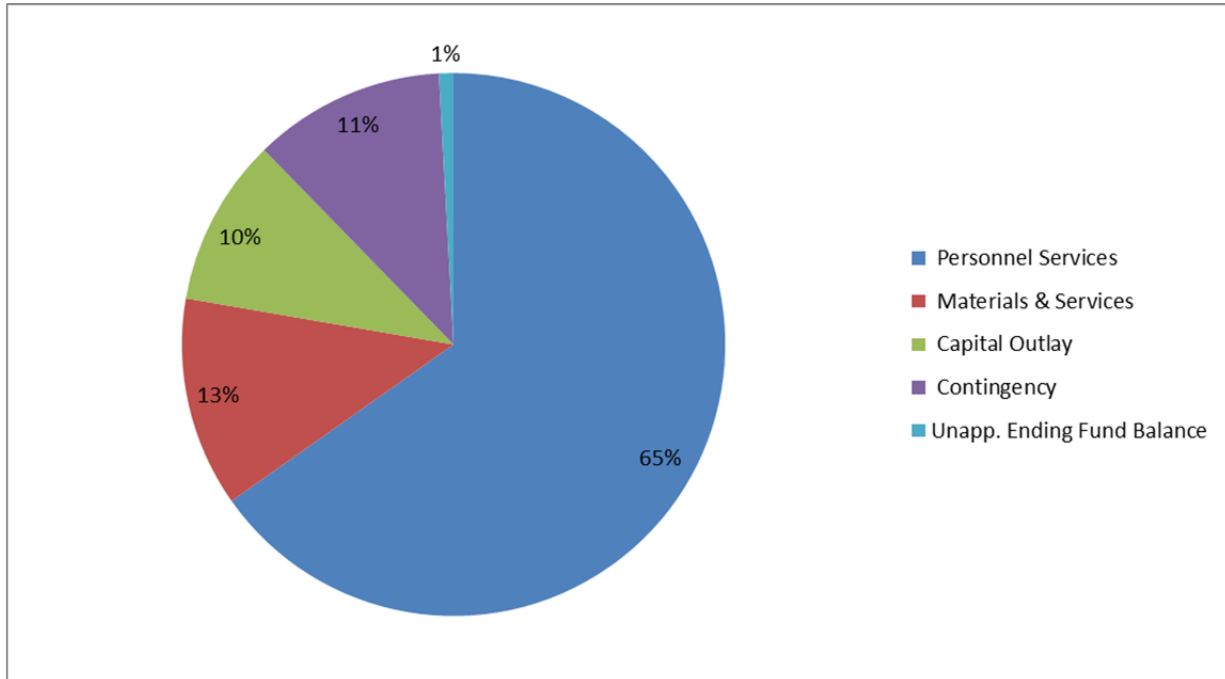
Under State of Oregon Local Budget Law, governments are required to present budgets showing all expenditures authorized to be spent (appropriated) along with any amounts estimated to be reserved for emergency or unforeseen appropriations needs during the year (Contingency). Expenditure appropriations plus Contingency are the “Budget Requirements” for the new fiscal year. Finally, governments may also estimate an amount to be formally reserved for use in future years, which is scheduled as “Unappropriated Ending Fund Balance”. Unappropriated Ending Fund Balance may not be spent except by official resolution of the Board of Commissioners.

Oregon State Law defines the expenditure categories to be presented in a government’s budget: Personnel Services (accounting for salaries, wages, overtime and all payroll expenses); Materials and Services (accounting for supplies, operational materials, small equipment and fixtures, contracted services, utilities and repairs), and Capital Outlay (accounting for those purchases or projects that will become an asset to be used in future years of operations of the government). Other Requirements include Contingency while Unappropriated Ending Fund Balance is a separate category.

# CONSOLIDATED BUDGET SUMMARY

## BUDGET REQUIREMENTS AND UNAPPROPRIATED ENDING FUND BALANCE – ALL FUNDS (CONTINUED)

Total Budget Requirements by budget category and Unappropriated Ending Fund Balance for both funds of the Agency for FY 2015-16 are shown as follows:



Contingency is presented in the graph above at 11% of the total. This is calculated as a percent of the total amounts scheduled in the FY 2015-16 Budget (including Contingency itself and Unappropriated Ending Fund Balance). The level of Contingency is set at the Board policy of 12%, but is calculated on total operating appropriations (excluding Contingency and Unappropriated Ending Fund Balance).

### SIGNIFICANT EXPENDITURE APPROPRIATION CHANGES

#### Personnel Services

As a labor intensive organization, the Personnel Services budget category continues to be the largest expenditure category. All of the Agency’s personnel are accounted for in the General Fund.

Compared to the prior year budget, total Personnel Services increased by \$624,173 (5.7%). A cost of living increase of 3.0% is budgeted for most employees, as are 5% merit increases for approximately 30% of the employees who are expected to continue to advance through their salary ranges. Health insurance premiums are budgeted to increase by \$46,175, a 2.8% increase. The percent rate increase of health insurance premiums is lower than the average increase as the Agency calculates health insurance premiums specifically by each employee’s coverage for next year’s budget rather than using historical averages in an effort to create a more accurate budget.

# CONSOLIDATED BUDGET SUMMARY

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## SIGNIFICANT EXPENDITURE APPROPRIATION CHANGES (CONTINUED)

### Personnel Services (continued)

Of the \$11,522,455 total Personnel Services in the FY 2015-16 Adopted Budget, \$7,477,700 (64.9%) is for salaries, wages and overtime. \$4,044,755 (35.1%) is budgeted for benefits and payroll expenses. The largest portion of these benefits is comprised of Public Employees Retirement System (PERS) required contributions of \$1,536,254 (13.3%) and health insurances at \$1,694,740 (14.7% of total Personnel Services). Employees pay a share of their health insurance premiums and the Agency pays for the employees' 6.0% PERS contribution.

### Materials and Services

Total Materials and Services (M&S) for both funds of the Agency decreases by \$175,653 (7.3%) as compared to the prior year's budget.

### Capital Outlay

Capital Outlay for all funds combined in the FY 2015-16 Adopted Budget will increase by \$1,499,526 (up 541.3%) from the prior year's budget, amounting to \$1,776,560. The reason for this increase is primarily due to the Agency's need to replace aging equipment and components of the facility.

The near term future provides a different perspective: the radio system infrastructure (mostly comprised of electronic equipment) is approaching end of life and the conversion to digital technologies will require a greater number of radio transmission towers, and the building which houses the Agency's operations is aged and may soon be undersized for its operations, particularly if new partners or customers are added. Please see the Budget Message for discussion of capital planning.

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, communications equipment and computers, and are accounted for as fixed assets at the close of the fiscal year, becoming long term assets in the Agency's Comprehensive Annual Financial Report. Because the building that houses this Agency's operations is leased from Washington County (and given the terms of that lease) improvement projects to the building that would normally be considered Capital Outlay are expensed in the year acquired.

# CONSOLIDATED BUDGET SUMMARY

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## Interfund Transfers

Interfund transfers between funds over recent years are as follows:

	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Actual FY 14-15	Budget FY 15-16
<u>From:</u>					
General Fund	220,500	-	-	250,000	250,000
Facilities Maintenance Fund	378,593	-	-	-	-
Total	<u>599,093</u>	<u>-</u>	<u>-</u>	<u>250,000</u>	<u>250,000</u>
<u>To:</u>					
General Fund	378,593	-	-	-	-
Capital Projects Fund	220,500	-	-	250,000	250,000
Total	<u>599,093</u>	<u>-</u>	<u>-</u>	<u>250,000</u>	<u>250,000</u>

## 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 amount of Fund Balance at July 1, 2014, is scheduled as a resource in the budget, the Ending Fund Balance (the amount anticipated at June 30, 2015) is scheduled as Contingency and Unappropriated Ending Fund Balance.

Total Reserves budgeted for the Agency (both funds combined) for FY 2015-16 is \$2,475,683 (\$2,019,641 in Contingency and \$456,042 in Unappropriated Ending Fund Balance). This is a decline from prior years. Please see the Budget Message – Financial Planning, for further discussion.

## OTHER

### Grant Revenues

For the FY 2015-16 Adopted Budget, the Agency received notice that it was to receive a grant award for \$350,000 to assist in funding the microwave radio network replacement. This equipment has reached the end of its useful life and must be replaced as failures have already occurred and replacement parts are not available.

### 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 authorized 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.

# CONSOLIDATED BUDGET SUMMARY

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## **Budget Adoption**

In compliance with the State of Oregon Local Budget Law, the FY 2015-16 Proposed budgets for the Agency were presented to the Budget Committee at its March 19, 2015 meeting, where the Budget Committee deliberated and approved the budget. On June 18, 2015, the Approved budget was presented to the Board of Commissioners for its consideration. A public hearing on the Approved budget was held and changes were considered by the Board. The Board then adopted the FY 2015-16 budgets by resolution.

These annual budgets are intended to serve as a financial and operational plan to achieve the Agency's goals and objectives.



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*Adopted Budget  
Fiscal Year 2015-2016*

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# INDIVIDUAL FUNDS

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## **BUDGET SUMMARIES – INDIVIDUAL FUNDS**

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### **THE GENERAL FUND**

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

- personnel expenses,
- materials and services in support of operations,
- maintenance and utilities for the office building, radio towers and communications equipment, and
- operational capital needs.

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

The Board-approved policy for the amount of Contingency in the General Fund is for it to be no less than 12% of 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, \$1,615,609 is appropriated as Contingency in FY 2015-16. The remainder of the estimated ending fund balance (\$456,042) is scheduled as Unappropriated Ending Fund Balance, reserving it for a future year.

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

### **CAPITAL PROJECTS FUND**

The Capital Projects Fund is designated for large capital replacement needs, and in past years has provided radio system equipment, major office computer equipment and the Computer Aided Dispatch (CAD) replacement project. This fund continues to receive \$125,000 per year from the Washington County Public Safety Local Option Tax Levy, approval for which was renewed by the voters to extend through FY 2015-16. This fund's Contingency of \$404,032 is reserved for future large capital needs.

The Agency, with the assistance of its largest partner, Washington County, arranged for the purchase of a \$2.3 million Zone Controller for the radio system, for which \$630,000 in grant funds was secured in FY 2011-12 (\$130,000 of these grant funds were received in FY 2012-13). \$1.8 million of the purchase has been financed through Washington County, with the Agency funding the \$500,000 down payment and the annual \$275,554 lease payment. The Local Option Levy tax funds from Washington County will be used to pay a portion of this annual expense, as will the C800 Radio Group's 34% share of the annual payment. The financial arrangement with Washington County resulted in no asset and no indebtedness on the Agency's books.

The Capital Projects Fund is reported as a major fund by the Agency as a matter of policy, for qualitative reasons.

# BUDGET SUMMARIES – INDIVIDUAL FUNDS

General Fund	Actual FY 2013-14	Fiscal Year 2014-15		Adopted
		Adopted Budget	Estimated To June 30	Budget FY2015-16
<b>RESOURCES</b>				
Beginning Working Capital	3,920,958	3,919,814	4,125,388	3,790,445
Revenues				
Interest	25,182	17,000	24,002	20,000
9-1-1 Telephone Tax	2,560,815	2,530,000	2,550,680	2,590,000
Member & Associate User Fees	8,076,706	8,493,984	8,491,934	8,833,742
C800 Contract Revenue	469,609	480,108	482,108	530,134
Non-Member Contract Revenue	245,262	280,000	278,376	294,000
Maintenance Services	256,451	125,000	192,959	125,000
Rental Revenue	107,762	113,395	113,395	116,800
Grant Revenue	-	-	194,400	-
Miscellaneous Income	96,883	99,000	115,921	105,000
Interfund Transfers	-	-	-	-
Total Revenues	11,838,670	12,138,487	12,443,775	12,614,676
<b>TOTAL RESOURCES</b>	<b>15,759,628</b>	<b>16,058,301</b>	<b>16,569,163</b>	<b>16,405,121</b>
<b>REQUIREMENTS</b>				
By Category				
Personnel Services	9,602,241	10,898,282	10,330,653	11,522,455
Materials & Services	1,994,940	1,966,608	1,923,397	1,940,955
Capital Outlay	37,059	277,034	274,668	620,060
Interfund Transfers	-	250,000	250,000	250,000
Contingency	-	1,543,787	-	1,615,609
<b>TOTAL REQUIREMENTS</b>	<b>11,634,240</b>	<b>14,935,711</b>	<b>12,778,718</b>	<b>15,949,079</b>
Unappropriated Ending Fund Balance (UEFB)		1,122,590		456,042
Fiscal Year End Fund Balance	4,125,388		3,790,445	
<b>TOTAL BUDGET</b>	<b>15,759,628</b>	<b>16,058,301</b>	<b>16,569,163</b>	<b>16,405,121</b>

## TOTAL FY2015-16 BUDGET BY DEPARTMENT:

	Personnel Services	Materials & Services	Capital Outlay	Total Requirements
<b>By Department:</b>				
Administration & Finance	734,119	341,315	-	1,075,434
Performance Management	542,288	54,515	-	596,803
Operations	8,522,959	149,675	75,000	8,747,634
Logistics:				
Data Services Division	655,183	500,854	36,000	1,192,037
Radio Services Division	1,067,906	262,450	113,000	1,443,356
Facilities Maintenance Division	-	494,646	396,060	890,706
Direct Bill Services Division	-	137,500	-	137,500
Total Operational Expenditures	11,522,455	1,940,955	620,060	14,083,470
<b>Nondepartmental:</b>				
Transfer to Other Funds				250,000
Contingency				1,615,609
Unapprop. Ending Fund Balance				456,042
<b>TOTAL BUDGET</b>				<b>16,405,121</b>

# BUDGET SUMMARIES – INDIVIDUAL FUNDS

## Capital Projects Fund

	Actual FY 2013-14	Fiscal Year 2014-15		Adopted Budget FY2015-16
		Adopted Budget	Estimated To June 30	
<b>RESOURCES</b>				
Beginning Working Capital	425,192	369,703	370,219	635,791
<b>Revenues</b>				
Interest	1,892	1,500	2,693	1,500
Grant Revenue	-	-	-	350,000
Misc. Revenue	-	-	69,744	-
Intergovernmental Revenue	218,688	218,690	218,688	598,795
Interfund Transfers	-	250,000	250,000	250,000
Total Revenues	220,580	470,190	541,126	1,200,295
<b>TOTAL RESOURCES</b>	<b>645,772</b>	<b>839,893</b>	<b>911,345</b>	<b>1,836,086</b>
<b>REQUIREMENTS</b>				
By Category				
Materials & Services	275,554	425,554	275,554	275,554
Capital Outlay	-	-	-	1,156,500
Contingency	-	414,339	-	404,032
<b>TOTAL REQUIREMENTS</b>	<b>275,554</b>	<b>839,893</b>	<b>275,554</b>	<b>1,836,086</b>
Unappropriated Ending Fund Balance (UEFB)	-	-	-	-
Fiscal Year End Fund Balance	370,218	-	635,791	-
<b>TOTAL BUDGET</b>	<b>645,772</b>	<b>839,893</b>	<b>911,345</b>	<b>1,836,086</b>

# BUDGET SUMMARIES – INDIVIDUAL FUNDS

## ADMINISTRATION & FINANCE DEPARTMENT

### Department Goals:

- Administration will maintain the Agency’s health and sustainability through:
  - Financial Planning
  - Ensuring that the necessary staff, equipment, and maintenance are available.
  - Analysis of “data driven” staff deployment plans
  - Continued recruitment and training to ensure talent resources are available to cover attrition and retirements
- Prepare an annual budget document that complies with Oregon Budget Law and the Agency’s internal policies.
- Prepare the Agency’s Comprehensive Annual Financial Report (CAFR) in compliance with GASB and GAAP requirements.
- Prepare and distribute monthly budget to actual financial reports by the 10<sup>th</sup> business day of the month.

### Accomplishments and Performance Measures:

- Received the GFOA Budget Award for Fiscal Year FY2014/ 15
- Received the GFOA Certificate of Achievement for Excellence in Financial Reporting for the FY2013/ 14 CAFR
- Continually met the goal of budget to actual financial report distribution by the 10<sup>th</sup> business day of the month.

### Departmental Budget:

	<b>FY13/14</b>	<b>FY14/15</b>	<b>FY15/16</b>
<b>General Fund</b>	<b>FY13/14</b>	<b>Estimated</b>	<b>Adopted</b>
<b>Administration &amp; Finance Department</b>	<b>Actual</b>	<b>to June 30</b>	<b>Budget</b>
Personnel Services	508,888	770,355	734,119
Materials & Services	296,178	271,883	341,315
<b>Total Expenditures / Appropriations</b>	<b>805,066</b>	<b>1,042,238</b>	<b>1,075,434</b>
<b>Non-Departmental</b>			
Contingency			1,615,609
Unappropriated Ending Fund Balance			456,042
Fiscal Year Ending Fund Balance	4,125,388	3,790,445	
<b>Total</b>	<b>4,125,388</b>	<b>3,790,445</b>	<b>2,071,651</b>

The Administration and Finance Department has the management responsibility over the “Non-Departmental” appropriations and reserves of the Agency, as shown above.

The Administration and Finance Department is responsible for ensuring that the Agency’s goals and objectives, as defined by the Boards, are fulfilled. To ensure the

## BUDGET SUMMARIES – INDIVIDUAL FUNDS

long term overall health and financial sustainability of the Agency, current objectives include completing the strategic plan and a long term capital plan with funding alternatives; seeking efficiencies through cooperative initiatives, and a studied approach to reducing membership fees. Ongoing efforts are towards providing the leadership within the Agency by guiding, supporting and assisting departments in fulfilling Agency-wide goals; maximizing the utilization of existing resources; ensuring financial stability through financial planning and budget management, and ensuring emergency preparedness through business continuity planning. Other administrative business and internal services of the Agency include a service desk for internal and external customers, Agency reception, accounting, financial reporting, treasury and payroll.

This department is staffed with an Administrative Specialist, a Finance Specialist, part-time Background Investigator, Chief Financial Officer, Assistant Director/Logistics Manager and the Director of the Agency (5.07 FTE), all of whom work with the other employees, Departments, member agencies, and community to ensure that WCCCA's services meet the high professional standards of its many partners and users.

### PERFORMANCE MANAGEMENT

#### *Department Goals:*

- *Maintain Agency Accreditation*
- *Human Resources: Maintain a two year dispatcher new hire retention rate of 75% or greater.*
- *Public Education: Host or attend 25 events/classroom sessions per year.*

#### *Accomplishments and Performance Measures:*

- *Agency was re-accredited in 2014 and will be used as a model for other Agencies to achieve accreditation.*
- *Maintained a dispatcher new hire retention rate of above 80% for the past two years.*
- *Public Education participated in 33 events (~128 hours) in 2014*

#### *Departmental Budget:*

		<b>FY14/15</b>	<b>FY15/16</b>
<b>General Fund</b>	<b>FY13/14</b>	<b>Estimated</b>	<b>Adopted</b>
<b><i>Performance Management Department</i></b>	<b>Actual</b>	<b>to June 30</b>	<b>Budget</b>
Personnel Services	509,540	423,512	542,288
Materials & Services	34,019	43,425	54,515
<b>Total Expenditures / Appropriations</b>	<b>543,559</b>	<b>466,937</b>	<b>596,803</b>

## BUDGET SUMMARIES – INDIVIDUAL FUNDS

The Performance Management Department is responsible for:

- Developing, implementing and maintaining quality training programs that enhance the knowledge base and skills of the Agency's dispatch and supervisory personnel;
- Managing the human resources function of the Agency;
- Managing the ongoing administrative policy and standard operating guidelines updates;
- Managing the Agency's role in EMS;
- Maintaining all Agency records in accordance with State law, including training and certification records, and
- Implementing the Quality Improvement processes, conducting systemic cause analyses and providing recommendations for training, equipment changes and system improvements.
- Public information and education, including information dissemination.
- Maintaining Agency accreditation.

Performance Management is staffed by an on-call, part time Audio Reproduction Specialist, Human Resources Specialist, Program Coordinator, Training Coordinator and the Performance Manager (4.7 FTE).

### OPERATIONS DEPARTMENT

*Department Goals:*

- *Answer 90% of all 9-1-1 calls in 20 seconds or less*
- *Provide professional, prompt and accurately detailed services to our police, fire and emergency medical services field users.*

*Accomplishments and Performance Measures:*

- *Achieved an average calendar year 2013 9-1-1 call answer time of 8 seconds for wireline calls and 32 seconds for wireless calls.*
- *Received 1 APCO State "Impact Award"*
- *Received 2 APCO "Stork Awards" for delivery of a child prior to EMS arrival*
- *31 known CPR Saves in calendar year 2014 (9 more than 2013)*

*Departmental Budget:*

<b>General Fund</b>	<b>FY13/14</b>	<b>FY14/15</b>	<b>FY15/16</b>
<b><i>Operations Department</i></b>	<b>Actual</b>	<b>Estimated to June 30</b>	<b>Adopted Budget</b>
Personnel Services	7,091,881	7,757,040	8,522,959
Materials & Services	136,017	128,457	149,675
Capital Outlay	-	-	75,000
<b>Total Expenditures / Appropriations</b>	<b>7,227,898</b>	<b>7,885,497</b>	<b>8,747,634</b>



## BUDGET SUMMARIES – INDIVIDUAL FUNDS

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The primary function of the Operations Department is to provide 24 hours per day, 7 days per week, 9-1-1 and 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 64 Dispatchers, 6 Operations Supervisors and an Operations Manager (71 FTE). Dispatchers handle over 493,000 calls and over 533,000 radio dispatch requests each year, and are the Agency's front-line service providers for citizens, police officers, firefighters and emergency medical responders alike. They continually strive to accomplish the mission to provide timely, efficient and compassionate communications services to all.

### **LOGISTICS DEPARTMENT**

The Logistics Department is subdivided into the following divisions:

- Radio Services Division
- Data Services Division
- Facilities Division
- Direct Bill Services Division

### **Radio Services Division**

*Department Goals:*

- Maintain voice and data communication systems to achieve 99.98% or better reliability
- Ensure paging and notification systems achieve 98.00% or better reliability
- Maintain microwave transport systems to achieve 99.99% reliability
- Maintain, calibrate and repair member and non-member communications equipment

## BUDGET SUMMARIES – INDIVIDUAL FUNDS

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### Accomplishments and Performance Measures:

- *Performed preventative maintenance services on 25 user agencies' communications equipment*
- *Upgraded the 48VDC battery backup system at two tower sites to avoid potential outages*

### Departmental Budget:

<b>General Fund</b>		<b>FY14/15</b>	<b>FY15/16</b>
<b>Logistics Department</b>	<b>FY13/14</b>	<b>Estimated</b>	<b>Adopted</b>
<b>Radio Services Division</b>	<b>Actual</b>	<b>to June 30</b>	<b>Budget</b>
Personnel Services	1,021,192	925,770	1,067,907
Materials & Services	261,170	430,113	262,450
Capital Outlay	37,059	69,584	113,000
<b>Total Expenditures / Appropriations</b>	<b>1,319,421</b>	<b>1,425,467</b>	<b>1,443,357</b>

The Radio Services Division is responsible for maintaining the Agency's communications systems infrastructure and microwave backbone, as well as communications equipment for user agencies and Agency facilities. The Radio Services Division is also responsible for maintaining Clackamas County's communications system and related infrastructure, as well as its user radio equipment through an intergovernmental contractual arrangement. This Division is staffed for FY15-16 by five Technicians (+1 Technician in preparation for a retirement), Facilities Maintenance Technicians (II and I, 1.0 & 0.6 FTE, respectively), one Radio Services Supervisor, and a 0.35 FTE Systems and Architecture (7.95 FTE).

### Data Services Division

#### Goals:

- *Manage the Agency's portion of the CAD system to ensure it meets operational needs;*
- *Maintain necessary GIS and MSAG databases for efficient operation of the dispatch center, and*
- *Maintain the Agency's public and private web presence.*

### Accomplishments and Performance Measures:

- *Maintenance of the CAD system resulted in no unplanned outages*
- *Agreement reached with Tiburon to migrate to the new CAD platform*
- *Metropolitan Area Joint CAD System (MAJCS) was formed (including WCCCA, CCOM and LOCOM)*
- *New CAD hardware and networking equipment was acquired*
- *Formation of Map User Group (MUG)*

## BUDGET SUMMARIES – INDIVIDUAL FUNDS

### *Departmental Budget:*

<b>General Fund</b>		<b>FY14/15</b>	<b>FY15/16</b>
<b>Logistics Department</b>	<b>FY13/14</b>	<b>Estimated</b>	<b>Adopted</b>
<b><i>Data Services Division</i></b>	<b>Actual</b>	<b>to June 30</b>	<b>Budget</b>
Personnel Services	470,740	453,974	655,183
Materials & Services	557,658	440,085	500,854
Capital Outlay	-	205,085	36,000
<b>Total Expenditures / Appropriations</b>	<b>1,028,398</b>	<b>1,099,144</b>	<b>1,192,037</b>

The Data Services Division maintains the software and programs that enable computer aided dispatching (CAD) services and information services to the Agency departments. Additionally, Data Services provides information to users and the public upon request. This division is staffed by a GIS Analyst, an Information Systems Technician, an Information Systems Analyst II, a Data Services Coordinator, and one CAD/ IT Services Supervisor (5 FTE).

### **Facilities Division**

The Facilities Division of the Logistics Department is a separately budgeted division within the General Fund for appropriations made for major facilities repair and maintenance projects. This division has no personnel.

### *Departmental Budget:*

<b>General Fund</b>		<b>FY14/15</b>	<b>FY15/16</b>
<b>Logistics Department</b>	<b>FY13/14</b>	<b>Estimated</b>	<b>Adopted</b>
<b><i>Facilities Division</i></b>	<b>Actual</b>	<b>to June 30</b>	<b>Budget</b>
Materials & Services	487,094	417,416	494,646
Capital Outlay	-	-	396,060
<b>Total Expenditures / Appropriations</b>	<b>487,094</b>	<b>417,416</b>	<b>890,706</b>

### **Direct Bill Services Division**

This “division” provides an accounting mechanism and ease of managerial oversight for all technical radio services delivered to Members and Non-Members on a direct bill basis. The Radio Services Division provides radio and mobile data computer repair services, radio tower communications equipment repair and upgrade services, and other related services.

### *Departmental Budget:*

<b>General Fund</b>		<b>FY14/15</b>	<b>FY15/16</b>
<b>Logistics Department</b>	<b>FY13/14</b>	<b>Estimated</b>	<b>Adopted</b>
<b><i>Direct Bill Services Division</i></b>	<b>Actual</b>	<b>to June 30</b>	<b>Budget</b>
Materials & Services	222,804	192,020	137,500

## BUDGET SUMMARIES – INDIVIDUAL FUNDS

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### SIGNIFICANT NON-RECURRING CAPITAL EXPENDITURES

Over the past few years, the Agency has been in a period of time where capital expenditures were set to a level that maintained operational effectiveness but did not prepare the Agency for the known end of life issues with some of its radio infrastructure and facilities equipment. With restrictions on funding, capital expenditures were budgeted to meet the minimal annual operational needs. Capital expenditures currently budgeted for FY 2015-16 are primarily related to radio infrastructure and facilities.

#### **General Fund**

In the Operations department, \$75,000 is budgeted to begin the replacement of the consoles (dispatch workstation furniture for call takers and dispatchers). The existing consoles were purchased and installed in and around 2002 and are now to the point where mechanical parts are beginning to fail and replacement parts are not available to make repairs.

In the Radio Services Division of the Logistics Department, a total of \$113,000 is budgeted as capital expenditures. \$98,000 of this amount is to replace the 48 VDC battery systems at two tower sites and \$15,000 for a replacement network analyzer which is no longer reliable.

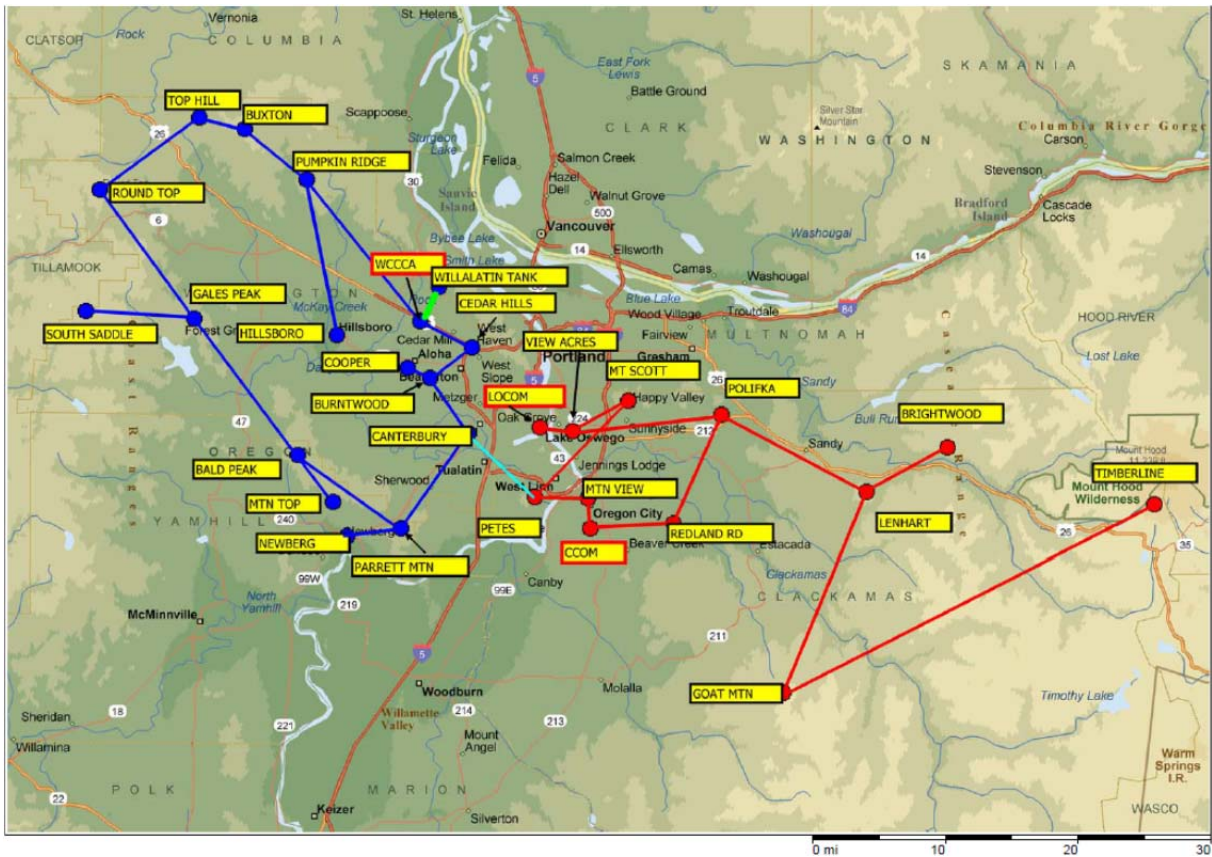
In the Facilities Division of the Logistics Department, a total of \$396,060 is budgeted as capital expenditures. \$215,000 is budgeted to replace the main generator at WCCCA. The generator was installed in the early 1990's and is well beyond its expected life. While it has been well maintained, it is unclear how it would perform under full load for a sustained period of time such as a 3 to 4 day power outage. Also, if a significant component would fail it is uncertain how long it might take to locate and procure the required part to return it to service. \$87,500 is budgeted to replace the building access control and security system which was installed in 1991 and upgraded in 2000. It is two generations behind current designs and parts are no longer available from the manufacturer or from the secondary market. \$73,560 is budgeted for the replacement of the building fire alarm system which was installed in 1991 and is no longer supported. Both the security and fire alarm systems have performed well over their respective service lives but have reached the point where replacement is necessary. \$20,000 is budgeted to replace the handicap elevator for which parts are no longer available. The Agency has been advised that a failure of any part in the lift mechanism will result in a full replacement. The delays in the procurement and replacement process would likely leave us non-compliant to ADA requirements for a substantial period of time.

In the Data Services Division of the Logistics Department, a total of \$36,000 is budgeted as capital expenditures. Of this total amount, \$30,000 is to replace F-5 and web servers and \$6,000 to reconfigure the upper training room to allow for new data connections and electrical requirements for training on the new CAD system.

# BUDGET SUMMARIES – INDIVIDUAL FUNDS

## Capital Projects Fund

The Capital projects fund is used to budget for large capital expenditures. For FY 2015-16, \$1,156,500 is budgeted for the microwave radio replacement project which has been driven by an increased failure rate of this equipment. This microwave system connects WCCCA and C800 tower sites (see map below) to each other as well as WCCCA’s zone controller, creating a network ring that allows communication across the two-plus county wide system. The Agency submitted a grant application to assist in procurement for both agencies as a two county interoperable upgrade. The budgeted amount for the grant award is \$350,000.



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*Adopted Budget  
Fiscal Year 2015-2016*

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# BUDGET POLICIES & PROCESS

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## BUDGET & FINANCIAL POLICIES

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- 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. Gaps between the current service 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 #2 and #3 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.



## BUDGET & FINANCIAL POLICIES

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- 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 #2 and #3 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 Agency will continue to maintain a contingency fund for unforeseen expenditures. The goal for the General Fund contingency is for it to be maintained at not less than 12% of operating expenditures. Additionally, WCCCA shall maintain a prudent level of financial reserves to protect against the need to reduce service levels and/or raise fees due to temporary revenue shortfalls or unpredicted one-time expenditures.
- XI. **Purchasing:** The Agency shall maintain a Purchasing Manual that complies with State Law, including ethics and fair and full competition in the expenditure of public funds, and which delineates the dollar amount thresholds of authorities for purchasing and contracting, and defines procedures for complying with state statutes, federal regulations and Agency policy.
- XII. **Capital Projects Fund:** The Agency shall maintain a separate fund to account for the restricted revenue of shared Local Option Levy tax funds from Washington County, together with other revenue associated with large capital funding, interest and Board authorized expenditures. This fund is considered a major fund for financial reporting purposes for qualitative reasons.

## **BUDGET PROCESS AND CALENDAR**

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The accounting reflected in this Proposed Budget for Fiscal Year 2015-16 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.

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 and Inter-fund Transfers are the budgetary category levels for expenditure appropriations and budgetary control for each fund. Amounts are also scheduled for Contingency and Unappropriated Ending Fund Balance. Appropriations lapse at fiscal year-end.

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

A draft Fiscal Year 2015-16 budget was reviewed by the CEO Board on February 19, 2015 and recommended to the Budget Committee as the Proposed Budget. The Budget Committee met to review and deliberate upon the Proposed Budget on March 19, 2015. On June 18, 2015, the Board of Commissioners held a public hearing regarding the Approved Budget and adopted the budget. The Adopted Budget included changes as allowable under state Budget Law.

# BUDGET PROCESS AND CALENDAR

**November 20:** Chief Executive Officer (CEO) Board reviews FY 2015/16 budget policies, budget calendar and preliminary calculation of member fees by Agency.

November, 2014						
S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30						

**December 18:** Board of Commissioners approves FY 2015/16 fees, budget policies and calendar. Any further appointments to the Budget Committee to be considered.

December, 2014						
S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

**February 12:** CEO Board packets issued with draft budget document. Budget Committee packets issued with Board of Commissioners' September, 2014 Financial Forecast and CEO Board's draft budget.

February, 2015						
S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28

**February 19:** *CEO Board* to consider FY 2015/16 draft line item Budget; recommends Proposed Budget to the Budget Committee; consider any FY 2015/16 Budget adjustments for recommendation to Board of Commissioners.

**Budget Committee Work Session:** Orientation and overview; financial forecast; member fees; major issues (911 taxes; fees).

March, 2015						
S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

**March 19:** CEO Board, Board of Commissioners and Budget Committee meetings. Budget Committee deliberates towards an Approved Budget.

**June 18:** Board of Commissioners adopts FY 2015/16 Budget.

June, 2015						
S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				

Calendar Color Key Code
CEO Board meeting
CEO & Board of Comm. Meeting
Both Boards & Budget Committee

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*Adopted Budget*  
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# MEMBER FEES

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# MEMBER FEES

## WASHINGTON COUNTY CONSOLIDATED COMMUNICATIONS AGENCY

### FY 2015/16 WCCCA Member User Fees by Agency - *New Member Fee Allocation Formula*

FY 14/15 Fees by Agency	Agency	Member Fees	800 System Radio Fees	Subtotal Costs	Amount over Prior Year Fee	% Increase % above capped fee*	3% Cap Adjustment	Total \$ Increase over prior year	FY 15/16 TOTAL	% Inc. after 3% Adj.
\$2,086,956	Sheriff's Office	\$2,013,085	\$ 228,081	\$ 2,241,165	\$154,209	7.4%	\$ 25,188	\$ 179,397	\$ 2,266,353	8.6%
1,185,796	Beaverton Police	1,148,828	89,480	1,238,308	52,512	4.4%	13,917	66,429	1,252,225	5.6%
1,199,416	Hillsboro Police	1,068,513	81,780	1,150,293	(49,123)	-4.1%	12,928	(36,195)	1,163,221	-3.0%
600,057	Tigard Police	517,287	55,228	572,515	(27,542)	-4.6%	6,434	(21,108)	578,949	-3.5%
326,281	Tualatin Police	288,895	35,580	324,474	(1,807)	-0.6%	3,647	1,840	328,121	0.6%
223,437	Sherwood Police	165,467	18,586	184,053	(39,384)	-17.6%	2,068	(37,315)	186,122	-16.7%
200,214	Forest Grove Police	239,668	21,773	261,440	61,226	30.6%	2,938	64,164	264,378	32.0%
109,755	Cornelius Police	98,635	5,045	103,680	(6,075)	-5.5%	1,165	(4,910)	104,845	-4.5%
20,624	King City Police	38,515	5,841	44,357	23,733	115.1%*	(23,114)	619	21,243	3.0%
12,421	North Plains Police	23,314	7,966	31,279	18,858	151.8%*	(18,486)	373	12,794	3.0%
13,168	City of Durham	6,529		6,529	(6,639)	-50.4%*	7,034	395	13,563	3.0%
7,168	Banks Police	6,223		6,223	(945)	-13.2%*	1,160	215	7,383	3.0%
5,953	Gaston Police	2,233	2,390	4,623	(1,330)	-22.3%*	1,509	179	6,132	3.0%
\$5,991,246	<b>Total Police Costs</b>	\$5,617,192	\$ 551,748	\$ 6,168,940	\$177,694		\$ 36,388	\$ 214,082	\$ 6,205,328	3.6%
	<i>Cost per Console</i>	\$ 1,123,438								
\$1,664,264	TVFR	\$ 1,582,255	\$ 170,486	\$ 1,752,741	\$ 88,477	5.3%	\$ 19,698	\$ 108,176	\$ 1,772,440	6.5%
457,175	Hillsboro Fire	397,918	48,017	445,935	(11,240)	-2.5%	5,012	(6,228)	450,947	-1.4%
170,504	Forest Grove Fire	131,890	30,752	162,642	(7,862)	-4.6%	1,828	(6,035)	164,469	-3.5%
62,445	WCFD #2	53,239	27,245	80,485	18,040	28.9%*	(16,166)	1,873	64,318	3.0%
45,937	Cornelius Fire	47,281	20,502	67,783	21,846	47.6%*	(20,468)	1,378	47,315	3.0%
28,614	Banks Fire #13	20,577	21,850	42,427	13,813	48.3%*	(12,955)	858	29,472	3.0%
18,963	Gaston Fire	13,717	19,153	32,870	13,907	73.3%*	(13,338)	569	19,532	3.0%
\$2,447,902	<b>Total Fire Costs</b>	\$2,246,877	\$ 338,005	\$ 2,584,882	\$136,980		\$ (36,388)	\$ 100,591	\$ 2,548,493	4.1%
	<i>Cost per Console</i>	\$ 1,123,438								

\* = subject to a cap of 3% increase

Combined Police & Fire member fees, above:	\$ 8,753,821
Associate members (Wash Co Depts.; Hillsboro & Sherwood PWks):	79,921
<b>Total</b>	<b>\$ 8,833,742</b>

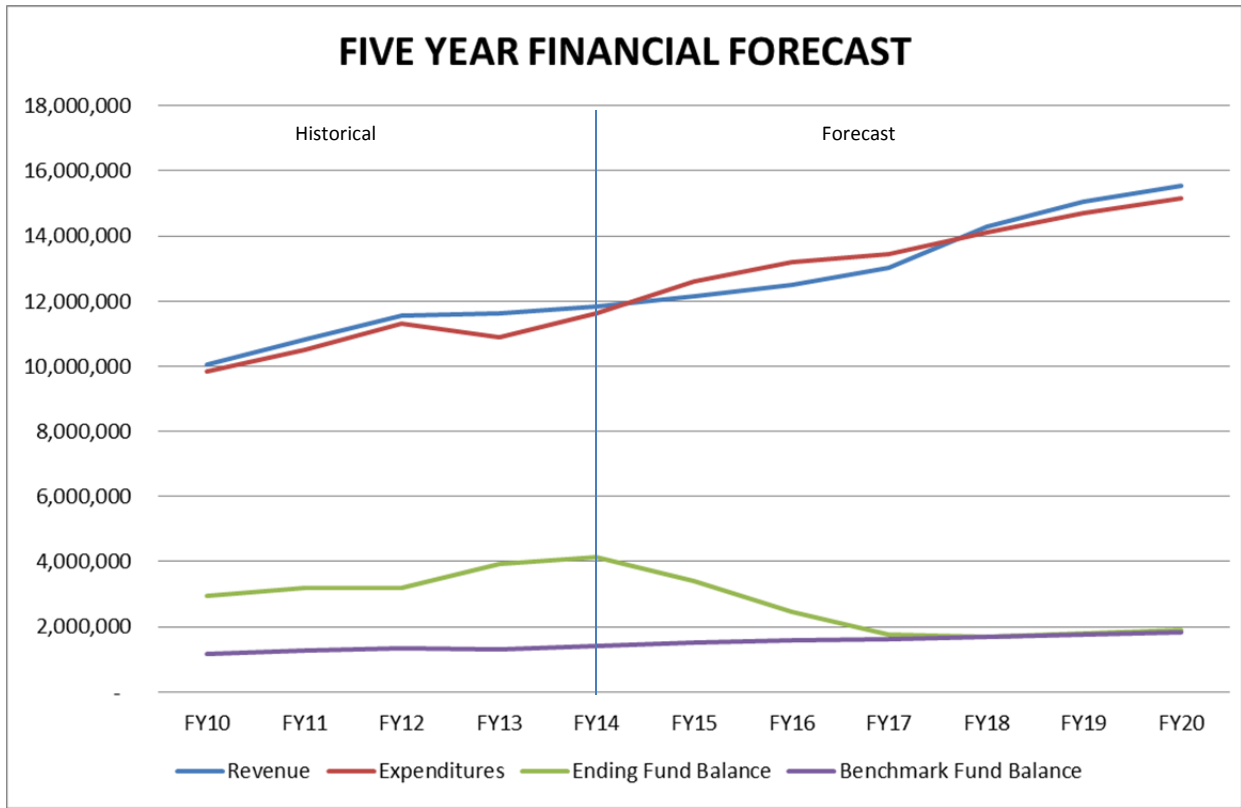
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**GENERAL FUND**  
**5 YEAR FINANCIAL PLAN**

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# GENERAL FUND – FIVE YEAR FINANCIAL PLAN



The above graph depicts the Agency’s “Financial Forecast” for FY 2015 through FY 2020. 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 Board of Commissioners adopts a financial forecast as part of the Board Retreat each year. The following February, management’s financial performance measured against the financial forecast of the current year is formally presented to the Chief Executive Officers Board, and the draft budget for the ensuing fiscal year must be demonstrated to comply with the financial plan. Financial performance against the forecast for the current year is then also reported to both Boards in June. Effectively, this Agency manages and reports its finances from two perspectives and separate processes – the long term, based upon the forecast, and the near term, based upon the annual budget.



# GENERAL FUND – FIVE YEAR FINANCIAL PLAN

	FY11-12 Actual	FY12-13 Actual	FY13-14 Actual	FY14-15 Budget/ Forecast	FY15-16 Forecast	FY16-17 Forecast	FY17-18 Forecast	FY18-19 Forecast	FY19-20 Forecast
<b>RESOURCES</b>									
Beginning Working Capital	3,177,191	3,200,219	3,920,958	4,125,388	3,398,676	2,468,185	1,775,427	1,703,943	1,785,310
<b>Revenues</b>									
Interest	19,125	22,215	25,182	17,000	20,392	14,809	10,653	10,224	10,712
911 Excise Tax	2,605,085	2,591,910	2,560,815	2,530,000	2,504,700	2,479,653	2,454,856	2,430,308	2,406,005
IGA User Fees / Member & Associate Fees	7,625,138	7,832,815	8,076,706	8,493,984	8,833,743	9,319,599	10,298,157	11,019,028	11,459,789
System User Contracts (C800 only)	437,743	431,715	469,609	480,108	494,511	509,347	786,627	810,226	834,533
Non-Member Contracts	184,595	224,804	245,262	280,000	305,200	332,668	362,608	395,243	430,815
Tower Site Rent Revenue	92,963	97,622	107,762	113,395	119,395	125,395	131,395	137,395	143,395
Maintenance Services	109,313	148,415	256,450	125,000	132,188	139,788	147,826	156,326	165,315
Miscellaneous Income	463,039	273,667	96,884	99,000	92,000	92,000	92,000	92,000	92,000
<b>Total Current Revenues</b>	<b>11,537,001</b>	<b>11,623,163</b>	<b>11,838,670</b>	<b>12,138,487</b>	<b>12,502,129</b>	<b>13,013,259</b>	<b>14,284,122</b>	<b>15,050,749</b>	<b>15,542,563</b>
<b>Total Resources</b>	<b>14,714,192</b>	<b>14,823,382</b>	<b>15,759,628</b>	<b>16,263,875</b>	<b>15,900,805</b>	<b>15,481,444</b>	<b>16,059,550</b>	<b>16,754,693</b>	<b>17,327,874</b>
<b>EXPENDITURES</b>									
<b>Personnel Services</b>									
Salaries & Wages & Overtime	6,331,522	6,320,174	6,364,303	6,904,775	7,281,377	7,411,442	7,588,928	7,902,824	8,085,523
Medical Insurance	1,345,550	1,341,437	1,430,304	1,568,133	1,621,119	1,661,675	1,793,272	1,927,723	2,074,077
PERS	1,176,523	1,187,673	1,179,734	1,259,340	1,472,148	1,498,385	1,534,346	1,597,889	1,634,831
Social Security	469,925	470,278	472,622	528,004	555,050	563,887	577,215	600,754	614,300
Other Payroll Costs & Benefits	177,984	151,441	155,278	209,637	226,381	226,572	232,629	239,730	244,514
<b>Total Personnel Services</b>	<b>9,501,504</b>	<b>9,471,003</b>	<b>9,602,241</b>	<b>10,469,888</b>	<b>11,156,074</b>	<b>11,361,961</b>	<b>11,726,389</b>	<b>12,268,919</b>	<b>12,653,245</b>
<b>Materials &amp; Services</b>	<b>1,593,772</b>	<b>1,361,570</b>	<b>1,994,940</b>	<b>1,868,278</b>	<b>1,924,326</b>	<b>1,982,056</b>	<b>2,241,517</b>	<b>2,308,763</b>	<b>2,378,026</b>
<b>Capital Outlay</b>	<b>198,197</b>	<b>69,851</b>	<b>37,059</b>	<b>277,034</b>	<b>102,220</b>	<b>105,300</b>	<b>131,000</b>	<b>135,000</b>	<b>139,000</b>
<b>Subtotal Operating Expenditures</b>	<b>11,293,473</b>	<b>10,902,424</b>	<b>11,634,240</b>	<b>12,615,199</b>	<b>13,182,620</b>	<b>13,449,316</b>	<b>14,098,907</b>	<b>14,712,682</b>	<b>15,170,270</b>
<b>Operating Revenue Over (Under) Oper. Exp.</b>	<b>243,528</b>	<b>720,739</b>	<b>204,430</b>	<b>(476,712)</b>	<b>(680,491)</b>	<b>(436,057)</b>	<b>185,216</b>	<b>338,067</b>	<b>372,293</b>
<b>Transfers - Capital Projects Fund</b>	<b>220,500</b>	<b>-</b>	<b>-</b>	<b>250,000</b>	<b>250,000</b>	<b>256,700</b>	<b>256,700</b>	<b>256,700</b>	<b>256,700</b>
<b>Total Expenditures</b>	<b>11,513,973</b>	<b>10,902,424</b>	<b>11,634,240</b>	<b>12,865,199</b>	<b>13,432,620</b>	<b>13,706,016</b>	<b>14,355,607</b>	<b>14,969,382</b>	<b>15,426,970</b>
<b>Increase (Decrease) in Fund Balance</b>	<b>23,028</b>	<b>720,739</b>	<b>204,430</b>	<b>(726,712)</b>	<b>(930,491)</b>	<b>(692,757)</b>	<b>(71,484)</b>	<b>81,367</b>	<b>115,593</b>
<b>ENDING FUND BALANCE</b>									
	<b>3,200,219</b>	<b>3,920,958</b>	<b>4,125,388</b>	<b>3,398,676</b>	<b>2,468,185</b>	<b>1,775,427</b>	<b>1,703,943</b>	<b>1,785,310</b>	<b>1,900,903</b>
<i>Benchmark: Ending Fund Balance @ 12%</i>	27.8%	36.0%	35.5%	26.9%	18.7%	13.2%	12.1%	12.1%	12.5%
	1,355,217	1,308,291	1,396,109	1,513,824	1,581,914	1,613,918	1,691,869	1,765,522	1,820,432
	11.8%	12.0%	12.0%	12.0%	12.0%	12.0%	12.0%	12.0%	12.0%
<b>% User Fee Increase</b>	<b>9.9%</b>	<b>3.0%</b>	<b>3.0%</b>	<b>5.0%</b>	<b>4.0%</b>	<b>5.5%</b>	<b>10.5%</b>	<b>7.0%</b>	<b>4.0%</b>

The above chart is the basis of the preceding graph. Its assumptions are as follows:

1. No new partners or contracted members (no new significant sources of revenue);
2. 9-1-1 taxes will continue to decline;
3. Non-member radio fees and contracted radio fees will continue to increase;
4. Inflation and interest earnings will remain moderate;
5. Member fees are set to maintain an ending fund balance at a minimum of 12%;
6. Consumption of Working Capital/Fund Balance down to the policy level of 12%;
7. Inclusive of all operational expenses, including the Zone Controller annual maintenance expense;
8. Use of fund balance to acquire a new CAD system;
9. Capital funding to be included in the Long Term Capital Plan, with funding options;
10. Performance against the forecast will be monitored and reported regularly;
11. Adjustable annually and not to be considered set for the full forecasted period.

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# GLOSSARY

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# GLOSSARY

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## **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."<sup>1</sup> Appropriations limit the amount that may be legally expended and lapse at the end of the budget time frame.

## **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 294.391 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.

# GLOSSARY

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## **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, 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.

# GLOSSARY

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**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"<sup>2</sup>, 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.

**M&R:** Maintenance and Repair.

# GLOSSARY

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## **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).”<sup>2</sup>

## **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 communications (or 9-1-1) 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.

# GLOSSARY

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## **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.

## **Self-Initiated Activity**

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

## **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

## 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.



