
Columbia 9-1-1 Communications District

Proposed Budget - Fiscal Year 2024-2025



Proudly serving the State of Oregon, Columbia County and the communities of Clatskanie, Chapman, Columbia City, Fishhawk, Mist-Birkenfeld, Prescott, Rainier, St. Helens, Scappoose, Vernonia, and portions of Multnomah and Clatsop Counties

Columbia 9-1-1 Communications District 2024-2025 BUDGET DOCUMENT



An Oregon Special District

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Cover photo: New Meissner radio site

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BOARD OF DIRECTORS



Shelley Hennessy, Secretary
Zone 4 (Vernonia)
Term Expires 6/30/27



Rob Anderson, President
Zone 5 (Scappoose)
Term Expires 6/30/25



Jeromy Hasenkamp, V. President
Zone 2 (Rainier)
Term Expires 6/30/27



Henry Heimuller, Treasurer
Zone 3 (St. Helens)
Term Expires 6/30/25



Bruce Holsey, Member
Zone 1 (Clatskanie)
Term Expires 6/30/27

Appointed members of the Budget Committee:

Mike Greisen, Scappoose	6/30/26	Vacant, Rainier	
Dee Wooley, Clatskanie	6/30/26	Steve Reed, St. Helens	6/30/24
Randy Hansen, Mist-Birkenfeld	6/30/26		

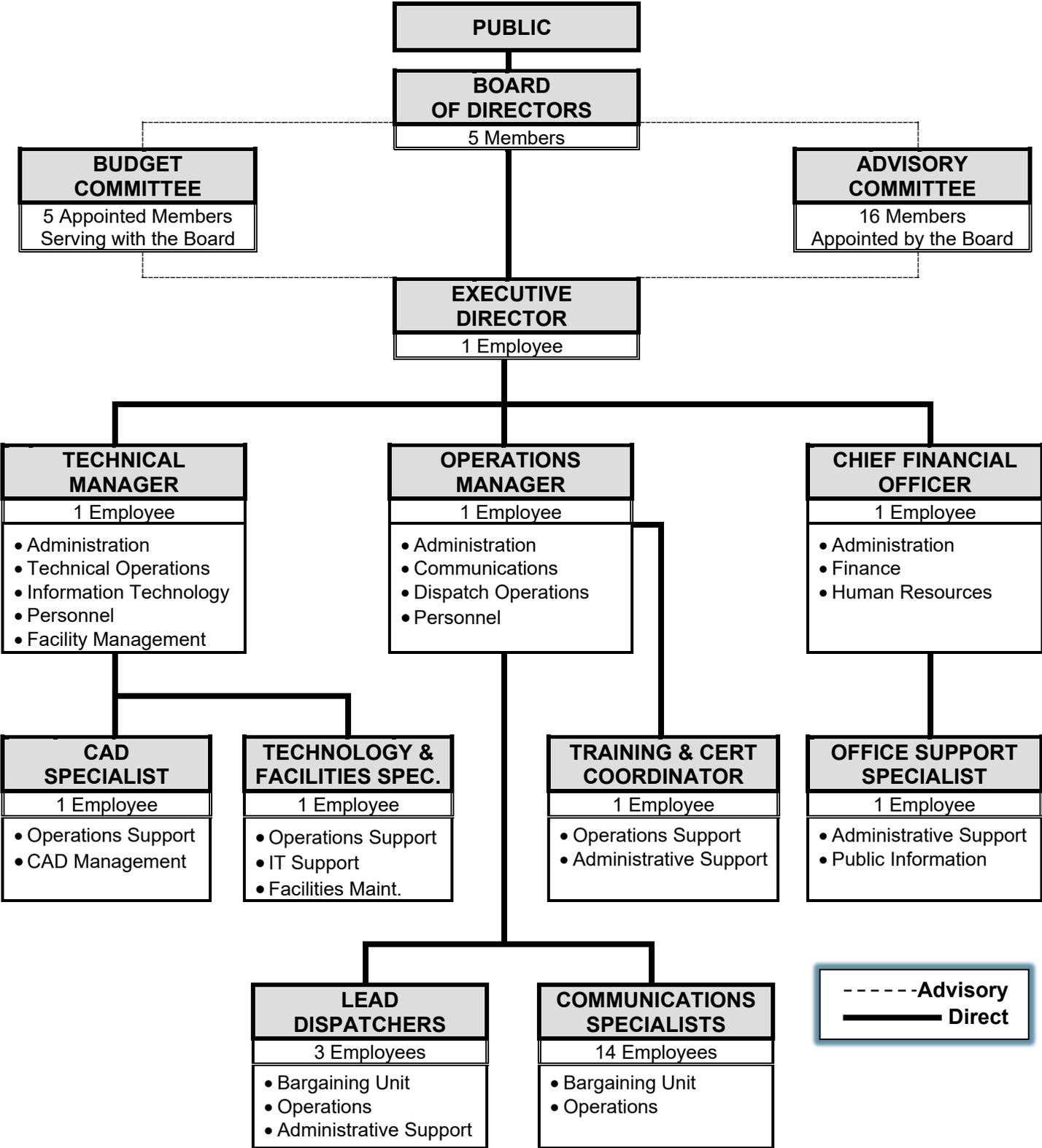
ADVISORY COMMITTEE



**Sheriff Brian Pixley, Chairman
Columbia Co. Sheriff's Office**

Clatskanie RFPD	Chief Steve Sharek
Columbia City Police Dept.....	Sgt. Gerald Bartolomucci
Columbia County Emergency Management.....	Corey Padrón, Director
Columbia County Public Works (AdHoc Member)	Grant DeJongh
Columbia County Sheriff's Office / Clatskanie Police Dept	Sheriff Brian Pixley
Columbia River Fire & Rescue	Interim Chief Eric Smythe
Metro West Ambulance – Vernonia Area Contract	Larry Boxman
Mist-Birkenfeld RFPD	Div. Chief Will Steinweg
Oregon State Forestry	Jasen McCoy, Unit Forester
Oregon State Police	Vacant
Rainier Police Department.....	Chief Gregg Griffith
St. Helens Police Department	Sgt. Jose Castilleja
Scappoose Police Dept.	Sgt. Ron Larson
Scappoose RFPD.....	Chief Jeff Pricher
Vernonia Police Dept.....	Sgt. Shawn Carnahan
Vernonia RFPD	Lt. Kendrick Leverton

ORGANIZATIONAL CHART



MISSION STATEMENT

Provide quality emergency communications service to the public and emergency service providers in Columbia County.

To achieve the District mission, the following key elements govern the active goals of the District:

- *Development of an effective, professional staff*
Recruit, train and retain administrative staff and line staff who are knowledgeable, efficient and professional in the performance of their duties.
- *Establishment, maintenance, expansion as needed, of fiscal resources*
Establish a secure funding source to assure continuity of a reasonable level of service and seek new and innovative fiscal resources to expand services.
- *Acquisition, maintenance, use of updated equipment and systems*
Acquire, maintain and update equipment consistent with the quality of service objectives and fiscal capabilities of the District.
- *Continually improve basic services and maintain quality*
Develop a system which will encourage full participation by all emergency service providers in the District.
- *Research needed services for the public and public safety agencies*
Constantly seek improved methods of providing basic services and explore needed services and their relationship to the District as a possible provider.
- *Ensure ongoing evaluations of operations to assure accountability*
Establish ongoing evaluation methods which will assure accountability to the participating agencies and the public through the Board of Directors and their designees.

DISTRICT OVERVIEW

WHAT IS THE COLUMBIA 9-1-1 COMMUNICATIONS DISTRICT?

C911CD is the sole public safety 9-1-1 answering point and dispatch center for all public safety agencies based in Columbia County, Oregon. The District also serves small adjacent portions of Clatsop and Multnomah Counties. The District is an Oregon special district formed under Oregon Revised Statutes Chapters 198 and 403. The District is governed by a Board of Directors elected from five geographic zones within Columbia County each serving staggered four-year terms. The Directors serve at large and select their President, Vice President, Secretary and Treasurer. The Board governs with the participation of a statutory Advisory Committee consisting of appointed executives from each law enforcement, emergency medical, emergency planning and fire service based in the county. The Board appoints five citizen members each serving three-year terms to the Budget Committee.



The Columbia 9-1-1 Communications District provides 9-1-1 call-taking, dispatching and nonemergency communications services for six law enforcement agencies and six fire districts – including emergency medical dispatch for four fire district owned ambulance services and one private ambulance. In addition, the District provides a variety of communications support activities for several other public and private entities such as OSP, PGE and others within the county. The District owns and maintains the dispatch center facilities and the county-wide public safety communications system, including the narrowband VHF 8 channel simulcast voice radio system, the microwave backbone and associated remote facilities.

THE FIRST TWENTY YEARS OF THE DISTRICT:

In 1989, Columbia 9-1-1 Communications District was the second emergency communications district formed in the State of Oregon, originally named Columbia County Emergency Communications District. This formation allowed for the consolidation of all emergency communications under one Special District, that had previously been done by individual agencies or Central Dispatch that had operated out of St. Helens Police Department. The District's first operating levy was passed in 1990, providing one year of operating funds. The District operated for the next ten years utilizing carryover funds from the previous organizations, the 9-1-1 excise tax, and a permanent property tax which was passed by the voters at \$0.010 per \$1000 assessed value in 1992, plus small user fees for specific services. In 1992, radio antenna sites began to be established across the county to enhance emergency communications for first responders.

NEED FOR NEW FACILITY AND ESSENTIAL UPGRADE TO EQUIPMENT:

The District, faced with inadequate operational space, rising activity levels and ineffective equipment, sought a five-year local option levy to fund a new facility and an upgrade to equipment, which the voters supported in November 1998. The District designed a functional prefabricated modular facility which it began using in November 1999. The new facility not only offered adequate workspace but allowed for expansion if the District had a future need for additional space.

In 2000, the District implemented CAD, which interfaces with the 9-1-1 phone system, provides responder recommendation and offers mapping for locations where emergency services are requested. Although completely new technology, the staff learned quickly and realized a new level of proficiency in dispatching first responders.

CONGRESSIONAL EARMARK SECURED FOR NEW COUNTYWIDE PUBLIC SAFETY RADIO SYSTEM AND MICROWAVE BACKBONE:

The public safety agencies the District serves and other partners, including the Chambers of Commerce and CEPA, teamed up with Congressman David Wu, Senator Gordon Smith and Senator Ron Wyden to seek federal funding for replacement of the public safety radio system.

The District was awarded \$1.4 million dollars in grant funds to replace our county-wide public safety radio system in 2001 and the long process of radio upgrade began, finally becoming operational in 2004.



MOBILE DATA BACKBONE MADE POSSIBLE WITH HOMELAND SECURITY GRANT:



The District applied for and received a grant of \$94,154 in fiscal year 2003-2004 to assist in the installation of a mobile data backbone, a \$200,000 project that went online in February 2005. The mobile data system provides a means of exchanging secure (nonaudible) information between dispatcher and field units and maximizes radio channel efficiency by reducing audible transmission congestion as activity levels grow.

Individual departments are responsible for purchase and maintenance of mobile units on the system, while the District maintains the backbone and data hardware and software. St. Helens Police Department, on behalf of all county agencies, plus several individual departments, applied for and received grants for equipment needed in patrol and fire apparatus to use the system. In 2006, the District added the capability for police vehicles to get driver's license photos over this system. Mapping was implemented in 2007 and automatic vehicle location (AVL) in 2008.

The District completed an intergovernmental agreement to share mobile data backbone use with public safety providers based in Cowlitz County, Washington for the purpose of promoting interoperability, maximizing use and sharing in maintenance and future upgrade costs. This agreement ended in 2013 as most agencies in Cowlitz County moved away from a private network and began using tablet style devices on cellular networks.

CONTINUED VOTER SUPPORT:

The District, although being extremely conservative spending tax dollars, continued to need the local option levy for operations and growth. The District has listened to the needs of the citizens and first responders as our message was shared throughout the County, and the District was pleased to see the renewal of our operating levies meet with a 70.3 percent voter approval in 2004, a 70.0 percent voter approval in 2008, an 85 percent voter approval in 2013 and a 73.9 percent voter approval in 2019.

FACILITY SECURITY ENHANCEMENTS:

The District was awarded grant funds in 2005 from the federal Homeland Security Critical Infrastructure Protection Program to upgrade facility security. As the sole answering and dispatch point for all emergency services in Columbia County, the Columbia 9-1-1 facility is designated as an essential facility. In 2013 Oregon State Police (OSP) operating as the inspecting agency for the Federal Bureau of Investigation (FBI), began to enforce new CJIS Security Policy. This new enforcement has placed new security access requirement on the District including upgrading door lock access, training and who is allowed access into the District facilities.

RADIO SYTEM ENHANCEMENT: CLATSKANIE MOUNTAIN

The District was awarded \$510,826 in grant funding through the Public Safety Interoperable Communications (PSIC) Grant program in May 2008 for the development of this site in partnership with the SRP formerly Oregon Wireless Interoperability Network (OWIN). The site, which was fully operational on August 18, 2010, replaced the Benson Point site, providing much better county saturation and coverage. The site consists of a used radio building the District purchased in 2007, a new tower and a generator. It has full microwave, voice and data radio capabilities, has been equipped with a video security system and has become a vital part of the District's radio system.



FACILITY EXPANSIONS:



In 2004, the Major Incident Control Center (MICC) module was added to the District facility, this was the second phase of the 9-1-1 facility upgrade authorized by voters in 1998. The center is a multi-purpose meeting space equipped with up to 20 telephone extensions, 5 outside phone lines, data ports, audio-visual equipment and other tools to allow it to function in a variety of capacities to support operations and public information during major incidents when multiple agencies must coordinate effective response.

During 2010-2011, in order to better meet the needs of the users, the District funded an Information Services Technician position and brought the mapping function, that had previously been contracted, in-house. Faced with limited office and work space, the District completed the third phase to the facility, which consisted of three additional modules. The addition accommodates workspace for geographic information and facilities systems personnel, meeting space for staff, as well



as storage and provides space, at current construction costs, for future needs. The modular unit was funded through diligent multi-year savings that allowed us to make improvements without obtaining debt.

RADIO SYTEM ENHANCEMENT: GREEN MOUNTAIN



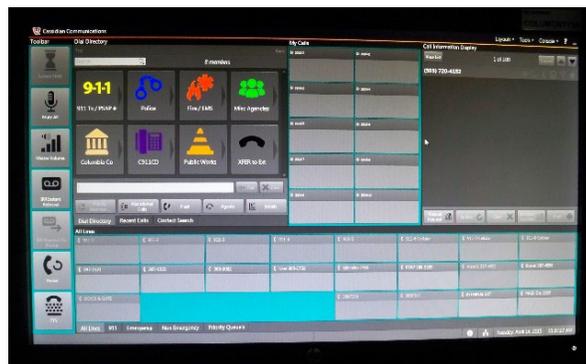
In early 2013, the State of Oregon finished construction of a brand-new site at Green Mountain in Kalama, Washington. This site, and the resulting relationship with the State, is another strong indicator of the value of partnerships.

Columbia 9-1-1 was allowed access to the site for location of critical communications equipment for voice and data. Location of equipment at Green Mountain is part of a reciprocal agreement that allows the State of Oregon to place equipment at our radio site at Clatskanie Mountain. The move to Green Mountain provides much better radio and data coverage for the St. Helens area up to Rainier with improvement on Highway 30. It also made vast improvements to the areas around Deer Island, Goble and Fernhill. This move also allowed the District to move away from an expensive lease agreement with Clark County 9-1-1 at the Goose Hill site in Woodland.

TELEPHONE SYTEM REPLACEMENT:

The District tracks our mission critical and support equipment for effectiveness, efficiency and life span capabilities. During the 2014-2015 fiscal year, the District budgeted for the replacement of two major systems. In each case, the District has carefully evaluated the useful life of each system and has maximized the investment to its greatest potential. All available uses of each system were recognized prior to replacement.

The District's 9-1-1 phone system was last replaced in 2006. Most hardware components were no longer in production and the software could not be updated. The system was truly long past its recommended life cycle. The State Office of Emergency Management (OEM) provides this equipment by way of the 9-1-1 excise tax. The District entered into an agreement with OEM to install a new 9-1-1 telephone system in November of 2014. Much like other technology systems found within a 9-1-1 center, these systems all have life cycles. The District's 9-1-1 phone system was upgraded again in the fall of 2023. This new system offers many of the same basic features as the previous system along with some improvements and upgrades. Our new system is considered to be "NG Ready" which will require some software upgrades to adapt to the next generation of 9-1-1 contact options. This replacement also allowed the District to make changes to the 9-1-1 telephone circuits in response to the growing number of wireless calls coming into 9-1-1. The District receives about 70 percent of all 9-1-1 calls from wireless devices. By making changes to the telephone circuits, we reduce the likelihood of a busy signal when multiple 9-1-1 calls are received at the same time.



Due to a change in the way that the OEM interprets equipment purchases, the District was required to purchase its first administrative phone system. These systems had previously been purchased by OEM as part of, or connected to, the 9-1-1 phone system. The administrative phone system includes all office and conference areas and allows for increased productivity due to its interaction with the District's computer network and email systems. The new system also integrates to the 9-1-1 phone system for the ability to talk to the operations floor and for call transferring.

RECORDING SYSTEM REPLACEMENT:

The District operates and maintains a system of recording radio channels, emergency telephone circuits and some administrative telephone circuits. Oregon archive and retention rules require that the District maintain these recordings for a minimum of 7 months. The last upgrade of this system was in 2009 and like many systems; operates every day, 24 hours per day. The District completed a competitive purchasing process in 2014 and selected the system offered by our current vendor, Voiceprint International. The new system was installed in February of 2015. This system is used almost every day by administrative staff to produce records for the District Attorney in case preparation, for officers to use to complete reports, records requests by the public and for use as a performance tool.

RADIO SYSTEM EVALUATION:

A final report was presented to the District in May of 2015 providing an overview of the Districts' county-wide radio communications system. Mark Pallans of Pallans & Associates responded to a District issued RFP for a comprehensive audit of our radio communications system. The proposal was accepted, and work was completed over a four-month time frame. The information from the report guides the District as work starts on system improvements and adjustments. The report provides a basic analysis of the communications system and recommends any improvements. The report is not intended to be a technical guide as those details will be vetted out in-depth on a case-by-case basis. The critical issue facing our system is the ability for field users to have consistent and clear communication when using a portable radio in the field. The report confirmed our understanding and belief of this limitation. Since late summer of 2015 the District team has been working on site analysis, frequency search, equipment research and planning efforts on three sites under consideration to improve performance in the south county region.

RADIO SYSTEM ENHANCEMENT: HAVEN ACRES

The evaluation by Pallans & Associates identified some areas of the county where portable radio operation could be improved. The Haven Acres project was in process prior to the start of the evaluation however, it was noted and included in the report. The site at Haven Acres is a receive site that enhances the reception of portable radio users. These radios are lower powered than a radio mounted in a vehicle. They have shorter antennas and are impacted by multiple factors. The addition of a low elevation receive site is intended to capture that portable radio signal and then broadcast it back through the system to dispatch and other users. Noticeable improvement has been obtained in the area around Haven Acres.

VIDEO SECURITY UPGRADE:

In 2016, the District completed a comprehensive replacement of most security camera equipment at the District office. Older aging analog cameras were replaced with newer IP based cameras. This enhancement provided additional coverage in areas that were not previously monitored. Servers were added for storage of the data along with network adjustments to allow for viewing of cameras internally on multiple networks. The District maintains strict adherence to our safety concerns.

COLUMBIA ALERT NETWORK (CAN):

In 2000, the Columbia Emergency Planning Association (CEPA), made up of local industries, public safety agencies and other local government and community members, partnered with the District to contract with a high-speed emergency landline based outcall system to use in notification of the public in case of need to evacuate or shelter in place due to chemical accident or other emergency situation.

In 2016, Columbia 9-1-1 has assumed management of this service. The District continued with cost sharing agreements with various businesses and agencies as well as Columbia County. C911CD initiates the notifications and pays for the enhanced 9-1-1 data base, which includes nonpublished landline telephone numbers used for call notifications.

The State of Oregon recognized the need for a statewide CAN system while the State was experiencing devastation by the wildfires during the summer of 2020. Many of the affected PSAPs operate on different CAN systems, which made notifying citizens convoluted and difficult. After a multi-month study and negotiations, the State purchased an Enterprise system with the Everbridge corporation. This is the system the District currently uses but has additional features and functions that were not available to us. The agreement reached with the State will allow the District to retain control of the operation of the CAN system while being able to share the State's large database. In turn, the State will be allowed access to our database and will assume all the ongoing system maintenance fees and expenses, saving the District approximately \$15,000 annually.

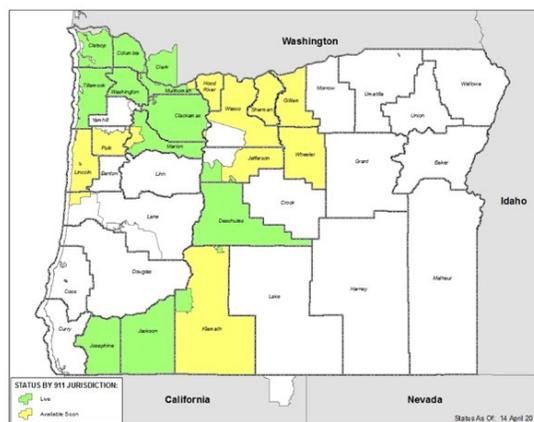
RADIO SYSTEM ENHANCEMENT: FREQUENCY ACQUISITION AND INTERFERENCE MITIGATION

As the next step in the work to improve the Districts Radio and communications system, Pallans and Associates was commissioned to work on two key areas that were outlined in the report from 2015. Our communications system is heavily dependent on the use of frequencies that are managed by the FCC. In our county, we use frequencies that are part of the VHF band. We use this frequency because of the very diverse terrain in our county and the relatively low cost of operation when compared to other technologies.

One of the obstacles that we face is the availability of individual frequencies. Pallans and Associates completed exhaustive searches with Federal, State and Tribal agencies to find frequencies that were compatible for our use. The purpose of this work was to find frequencies that reduce interference from outside sources. This segment of work was completed in March of 2017 with the acquisition of 8 new frequencies, that combined with our existing frequencies will allow us to use the frequencies more efficiently.

TEXT TO 9-1-1:

In response to developing concerns around the region and our nation, C911CD implemented technology that allows for the receipt of text messages for 9-1-1 requests. The implementation of this technology was part of a pilot project that was funded by the 9-1-1 Program from the Office of Emergency Management. The funds were provided from the account that collects the .75 cent tax on all phones in Oregon that are capable of dialing 9-1-1. The project was in direct response to the advancing implementation in Washington State of a Next Generation 9-1-1 network. In Washington State, Clark County in particular, callers will soon be able to send texts, photos and videos to 9-1-1 by means of a new statewide network. Oregon will have the same network but is several years away. With Clark County being part of the Regional Disaster Preparedness Organization and a long-standing partner with the 9-1-1 centers in the greater metro area, it was important to the Oregon agencies to develop technology that would complement what was happening in Clark County. The regional 9-1-1 centers are very concerned about disparate service offerings since many citizens are served by multiple 9-1-1 agencies.



The pilot project includes the 9-1-1 centers in the Oregon counties of Washington, Multnomah, Clackamas, Columbia and Clatsop. The City of Lake Oswego 9-1-1 center is also included. Due to the overwhelming success of the pilot project, many other areas of the state are implementing the same technology. The attached map shows the capability across Oregon as of March 29, 2017. Green counties are live, the yellow counties are in progress of implementation and the white counties do not currently offer Text to 9-1-1 service.

REGIONAL PARTNERSHIP FOR COMPUTER AIDED DISPATCH (CAD):

In 1999, the District purchased the first CAD system. The CAD system is a software solution that is used for the fundamental purposes of entering data from callers who are requesting services and to track the resources that respond to those requests. This system is the primary tool used by our staff to complete many of their job tasks. A CAD system is a very complex system that has many features available to our staff and to field users. In addition to the tracking of calls and resources, the CAD system provides report and data collection, allows for remote connections for other users to access the data and incorporates connections from other systems which allow the dispatcher to have a broad range of features available to them to complete their jobs.

Increasing frustration from rising maintenance costs and change of our current vendor's vision resulted in C911CD's desire to explore options for our CAD system. In April of 2014, WCCCA, CCOM and LOCOM entered into an intergovernmental agreement (IGA) to form the Metropolitan Area Joint CAD System (MAJCS) partnership. It established the common purpose of the partnership, the funding model, the governance structure, and the acquisition and billing processes for replacement of each of their current CAD systems. After a lengthy delay in their project, C911CD was approached with information and an offer to join the regional project. In June of 2016, after careful research and deliberation, C911CD decided to join the partnership and become the fourth 9-1-1 center on the project. This project allows the District to utilize the newest computer technology and the latest industry standards for this type of system at a much-reduced cost and creates a vast network of support that could not be afforded without the regional partnerships.

C911CD staff members were active for nearly two years in preparation to switch to the new system with the three other 9-1-1 centers. "Go Live" on the new CAD system for our District took place at 0641 on March 6, 2018. Other than a few early glitches within the system, staff is growing more comfortable with the functioning of the software. Fine-tuning of user agencies response plans and location and premise data is modified continually by staff.

BUSINESS FACILITY IMPROVEMENTS

Improvements to the District's aging business facility were identified during the strategic planning process of 2014. In 2016, the kitchen and breakroom that the Communications staff primarily use was reconfigured and remodeled. The project included new flooring, new cabinets with countertops and new appliances. A hallway was added in the original training room which created a space for a quiet room that can be utilized by staff who have handled traumatic calls or events. There was also an addition of a shower stall to one of the existing bathrooms which will enable District staff to remain on premise during a catastrophic event. In 2020, the strategic plan of 2014 was finished with the replacement of flooring for most of the business facility.

RADIO SYSTEM ENHANCEMENT: PISGAH HOME

With the ongoing research to improve our radio system, we identified that certain physical location changes may be needed. As part of our effort to improve coverage in the Scappoose area, we identified the site at Pisgah Home Road to be a critical need. This is a site that C911CD previously used prior to the new radio system in 2004. Extensive testing of portable reception in the Scappoose area proved that this site should be used once again. This property is owned by Weyerhaeuser and C911CD successfully negotiated a long-term lease for the property.

The existing site equipment was purchased from Day Wireless and required considerable renovation to bring the site up to industry standards. C911CD selected M&A Contracting to compete Phase 1 of the project which included the demolition of the towers,



removal of one of the shelters, tearing down the existing fence, taking all the debris away and installing a new fence for security. After Phase 1 was completed, the District published a RFP for Phase 1A which included trenching power conduit to the site and installing electrical vaults. The next phase will be the build out of the site to include renovating the remaining building, installing a tower and equipment and purchasing a generator. Further development of this site will depend on the future upgrade of the District's radio system.



RADIO SYSTEM ENHANCEMENT: COUNTY COURTHOUSE/DIXIE MOUNTAIN RECEIVER SITES

In researching solutions to improve our system in parts of St. Helens and Scappoose it was identified that radio quality could be improved by adding receiver sites at the Columbia County courthouse and Dixie Mountain. The first receiver site was installed at the courthouse in February 2018 and improvements have been noticed in areas that were problematic in the past.

The Dixie Mountain site will be a shared site with the FAA. We have temporarily postponed further development of this site until a decision is made on the upgrade of the current radio system. Equipment will eventually be moved from the Scappoose Police station to the Dixie Mountain. The lease agreement with the property owners needs to be finalized. Preliminary cost calculations have been prepared.



RADIO SYSTEM ENHANCEMENTS: REQUEST OF INFORMATION (RFI)

The District's radio system and microwave backbone was built in 2004 and needs major component replacements. In 2017, a RFI was released for the purpose of gathering the necessary information and cost estimates that will aid staff and the Board of Directors in making a decision on the best and most efficient way to upgrade the radio system. The District received proposals from three vendors offering multiple solutions to upgrade the District's radio system. A presentation was held where District staff, law, fire and EMS agencies participated along with members of the public. All three respondents presented their RFI submissions and explained their reasons for the solutions they proposed. The

solutions they presented included a complete re-refresh of the current VHF technology, building out a new system and infrastructure that would operate in the 700MHz frequency range or an 800MHz frequency range. There also was a solution presented that recommended partnering with a neighboring agency that operate an 800MHz system and contract with them to build out their system into Columbia County.

The Executive Director conducted one on one interviews with current radio system users as well as with new potential users to document the features, functionality and operational expectations for coverage of both portable and mobile radios. The results of these interviews were presented to the Board and a decision to abandon our current VHF system and move to a 700/800MHz system was made.

The District entered a contract for Phase 1 of the radio system replacement project with an engineering firm to evaluate our current system, review the responses we received from the RFI, establish an unbiased cost estimate and consult the Board on the best solution. In February 2022, as an addition to the contract, the engineering firm presented their findings to the Board and users, where questions were asked, and answers were provided. Phase II would include the actual writing of the communications plan and assisting with contract negotiations with the selected vendor. Phase III would have an engineering firm act on our behalf for procurement and project management.

Over this past year the District continued the work needed to develop a robust set of system requirements, expectations and performance standards and seek qualified vendors who can offer a new radio system solution that meets those standards at an affordable cost.

MOBILE DATA COMPUTER ENHANCEMENT: NETMOTION

In past years, the District utilized a UHF radio modem (VRM's) to transport electronic data from our CAD system to the mobile data computers (MDC) operating in patrol cars, fire apparatus and ambulances. This old technology was out of date with no manufacture support or replacement options.

In 2020-2021, the District upgraded this communication system to a state of the art and industry standard product called NetMotion. This new system utilizes commercial cellular services to transport the electronic data from CAD to field computers while maintaining all Criminal Justice Information System (CJIS) requirements for security, including data encryption. The server for the product will reside at the District's facility, which the District will maintain. Each of the user agencies will be financially responsible for the annual software licenses needed to operate their agency owned computers in their vehicles.

RADIO SYSTEM ENHANCEMENTS: MICROWAVE REPLACEMENT

The District's microwave system is also obsolete and in need of being upgraded. The District has postponed replacing large portions of the microwave system until a final determination has been made on the new radio system type and needed site locations. However, there are some sites that we know are going to be used and will be kept regardless of what new radio system is purchased. The Board of Directors approved the building of a new diversified microwave pathway from the Green Mountain site location to the Clatskanie Mountain site. This new build resulted in a decrease in instances of radio signal disruptions or degradation of the signal strength and clarity caused by environmental conditions. Cutover took place on February 1st with no issues and the decommissioning of the old equipment was completed.

The microwave backbone between the Clatskanie Mountain site and Columbia Heights began failing in November 2021. The Columbia Heights site is an important site that will also be used in the development of the new radio system. Board members approved the emergency microwave upgrade and all the equipment has been ordered, installed and tested. We are still waiting for the new antennas and wave guides to be shipped.

MEISSNER SITE REBUILD

At the start of the COVID pandemic, the District had started the process of contracting with an engineering firm to conduct design and planning for the total rebuild of the Meissner site. After COVID restrictions began to be lifted, work resumed. In April of 2022, the District released an ITB (Invitation To Bid) for the civil construction of this site. Construction began to take place during the late fall of 2022. As of fall of 2023, the Meissner site construction has been completed.

NEW PARTNERSHIP: WESTPORT FIRE AND RESCUE

In February of 2020, the Westport Fire District of Clatsop County approached the District regarding the possibility of our District providing call taking and dispatch services for their district. After presenting the request to the Board of Directors, staff was authorized to conduct a feasibility study.

It was found that the District has a long history of requesting service from Westport Fire as a mutual aid provider for Clatskanie Fire and the Wauna Mill facility. Westport Fire would enjoy better radio reception and performance using the District's radio system over the one they use in Clatsop County. Westport Fire's apparatus and response plans are already built into our CAD system and their district is integrated into our radio system; using all our frequencies for operations.

Westport Fire's 2019 annual call volume would add only a 0.0961649% increase to our call volume and there would be no impact to staff or training required. The Board approved an agreement with Westport Fire as a contracted user agency who will pay the District for services on an annual basis using the preexisting formula used by other fire agencies who operate outside the boundaries of Columbia County.

BUSINESS FACILITY UPGRADE: ELECTRICAL/LIGHTING/NETWORK/SECURITY

The District's facility was constructed in 1999, since that time we have expanded to the point that an upgrade of electrical, lighting and data services equipment was needed. A project was approved in June 2020 that included converting the entire facility's interior and exterior lighting to LED, which are energy efficient and will reduce our electricity costs. The new dimmer switches allow employees to adjust lighting in their workspace, providing a comfortable working environment. They also have automatic shut offs after 30 minutes if no motion is detected; further reducing our electrical consumption.

When the building was originally wired for data services, each office had one network port and the MICC was never connected to the network. Currently, we have staff members who operate three computers as well as having a network printer. This upgrade included rewiring the facility with new CAT6 cabling, which allows for much faster access to the network drives and the internet; improving our employees work performance. Each office's network connections were increased from one port to six and the MICC has been connected to the network to allow for expanded use.

The increased number of network ports in the building also meant that the server room and its networking needed to be upgraded. A new rack was installed in the server room, which now holds all new layer three switches. The switches and firewalls are networked together using fiber optic cables with multiple paths to reduce the impact of hardware failures and has greatly increased the bandwidth across the switches. This upgrade reduces the risk of a physical attack on our network and provides a much higher level of security.

There have been changes to the public safety facility security standards and requirements over the past several years. This past year, the District undertook a total system upgrade of its security systems and access control that now meets all national standards including dual factor authorization to gain access to the building and to certain work areas.

BUDGET MESSAGE

TO: *Citizens of Columbia County and Members of the Budget Committee of the Columbia 9-1-1 Communications District*

FROM: Michael J. Fletcher, Executive Director

DATE: April 25, 2024

INTRODUCTION:

We are pleased to present to you our budget proposal for fiscal year 2024-2025, the 35th year of operations for Columbia 9-1-1 Communications District. In preparing this proposal, consideration was given to the expressed wishes of the public, user agencies, other public service organizations the District serves; staff recommendations, auditor comments, prior year budget reviewers' suggestions and governing board members' representation of their individual and collective constituencies.

This budget proposal is prepared utilizing funds received from the permanent property tax rate, five-year Local Option Levy and the State of Oregon 9-1-1 Excise tax funds. A measure renewing the five-year Local Option tax is being submitted to the electors of the District this May. This is the first year of receipt of that levy if it is approved by voters. Columbia County voters have approved five consecutive levies, each for a period of five years.

In compliance with the State of Oregon local budget law, this annual budget for the Columbia 9-1-1 Communications District for the fiscal year beginning July 1, 2024 and ending June 30, 2025 is presented for your consideration, approval and adoption in a public meeting and is balanced between total projected resources and requirements. As prepared and submitted the annual budget is intended to serve as:

1. A financial plan for the next fiscal year outlining forecasted expenditure requirements and proposed means for financing these requirements.
2. An operational plan for the use and deployment of personnel, materials and services and other resources during the 2024-2025 fiscal year.
3. An active financial guide to implement District goals and objectives.
4. A communications device.

BUDGETARY ACCOUNTING BASIS:

The budgetary and accounting policies contained in the proposed budget conform to generally accepted accounting principles as established by the Governmental Accounting Standards Board. The accounts of the District are organized based on funds and account groups, each of which is considered a separate budgetary and accounting entity.

Within the annual budget, the District funds are grouped as follows:

1. **General Fund:** purpose is to record financial transactions relating to all activities of the District for which specific types of funds are not required;
2. **Facilities Reserve Fund:** purpose is to record financial transactions relating to the building, remodeling or relocating of 9-1-1 operations;
3. **Equipment Reserve Fund:** purpose is to accumulate needed funds for communications equipment system replacement or upgrade;
4. **Revenue Loss Reserve Fund:** purpose is to accumulate funds to offset expenses when revenue is lost by property devaluation; due to expiration and nonrenewal of local option levy funding; sunset, reduction, deferral or elimination of 9-1-1 excise tax funds; restriction of revenues; appellate decisions or other revenue fluctuation causes.

The proposed budget is prepared with all governmental funds accounted for and budgeted for by using the cash basis of accounting. When using this method of accounting, revenues are recorded when they are received, and expenditures are recorded when goods and services are paid for.

BUDGET MANAGEMENT:

The Board of Directors' resolution authorizing appropriations for each fund at the end of the budget process sets the level by which expenditures cannot exceed appropriations. Total personnel services, materials and services, capital outlay, fund transfers and contingency are the levels of control for each fund established by resolution. Appropriations lapse at fiscal year-end.

Additional resources not anticipated in the original budget may be expended using a supplemental budget process. The District Board of Directors may adopt a supplemental budget, not exceeding 10.0 percent of the original fund appropriation, at a regular Board meeting. Supplemental budgets in excess of 10.0 percent of original fund appropriations require published notices, hearings before the public and approval by the Board of Directors. Original and supplemental budgets may be modified using appropriation transfers between the expenditure categories; such transfers require approval by the Board of Directors.

Budgetary control is maintained at the appropriation levels through monitoring of the expenses for each of the following categories:

Personnel Services - includes the wages and benefits of full-time and part-time employees;

Materials and Services - includes supplies, maintenance and repair, rents/leases, utilities, staff and board training and contracts for professional services such as legal counsel, audits and insurance as well as temporary hire personnel services;

Capital Outlay - includes the costs of buildings and improvements, communications equipment at remote sites, equipment and systems at the 9-1-1 center, back-up center, furniture and fixtures;

Other Expenditures - includes special appropriations not included in the above categories such as fund transfers and contingency funds.

BUDGET SUMMARY FOR EXPENDITURES:

When considering the total budget amount, it is important to understand how the total budget figure is calculated. The District can transfer money from the General Fund to three special purpose reserve funds - Facility, Equipment and Revenue Loss. The amount of the transfers must be included when calculating the total expenditures and resources for the General Fund. The transferred amounts received by the reserve funds also must be included when calculating total expenditures and revenues for each of the reserve funds. As a result, when all four funds are added together to report the total expenditures and revenues for the fiscal year, the final figure is inflated by having to count the transferred amounts twice.

All Fund Expenditures, both current and proposed with corresponding differences are:

Expenditures	2024-2025 Budget	2023-2024 Budget	Increase (Decrease)	Percent Change
Personnel Service	\$3,197,910	\$ 3,174,200	\$ 23,710	.75%
Materials & Services	1,321,500	1,294,500	27,000	2.09%
Capital Outlay	5,574,025	3,677,500	1,896,525	51.57%
Contingency	340,883	302,410	38,473	12.72%
Fund Transfers	1,700,000	1,100,000	600,000	54.55%
Debt Service	0	0	0	0%
Reserve for future expenditures	1,858,520	1,767,700	90,820	5.14%
Ending Fund Balance	850,000	850,000	0	0%
Total Expenditures	\$14,842,838	\$12,166,310	\$2,676,528	22.00%
	=====	=====	=====	=====

Significant Changes from the Prior Fiscal Year

The proposed budget expenditures for fiscal year 2024-2025 for all funds total \$14,842,838. This represents an increase of \$2,676,528 or 22 percent from the current fiscal year all funds total of \$12,166,310. This increase is primarily due to anticipated wage adjustments, the projected increase in health insurance premium rates, the increase in the District’s PERS rates, the increase in CAD maintenance expenses, and legal costs associated with the planning of a potential new radio system and GO bond election.

Personnel Services, General Fund

The Critical Issues and Budget Development Guideline approved by the Board of Directors relative to this budget category is:

ENSURE ADEQUATE STAFFING TO PROVIDE QUALITY SERVICE DELIVERY THROUGH EFFECTIVE RECRUITMENT, SELECTION, TRAINING, COMPETITIVE COMPENSATION AND RETENTION OF EMPLOYEES

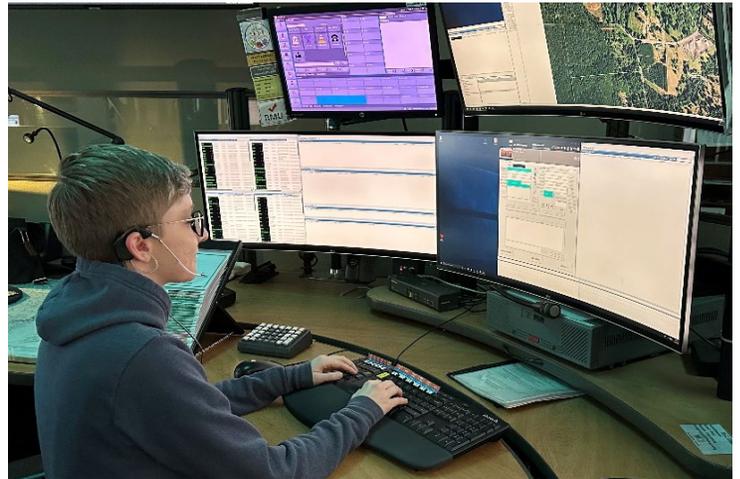
The total budget amount proposed for fiscal year 2024-2025 Personnel Services increased by \$23,710 or .75 percent from last year. Highlights of the significant changes from the prior year budget are discussed below.

Staffing

On average, the District sees an annual turnover rate of two operational staff employees; typically, they are trainee positions who were not successful in our training program. In the past 12 months, the District hired three Comm Specs, one of which is a lateral transfer from another 9-1-1 center. Lateral hires generally have a much faster training window. The lateral has completed training,

and the other two hires are projected to complete training by Fall. We had two Comm Specs that resigned to work at neighboring dispatch centers and one that was terminated. We currently have three Lead Dispatcher positions filled. The net of these changes brings the total of full-time Comm Specs to 11 of the 17 budgeted, as well as two part-time Comm Spec positions.

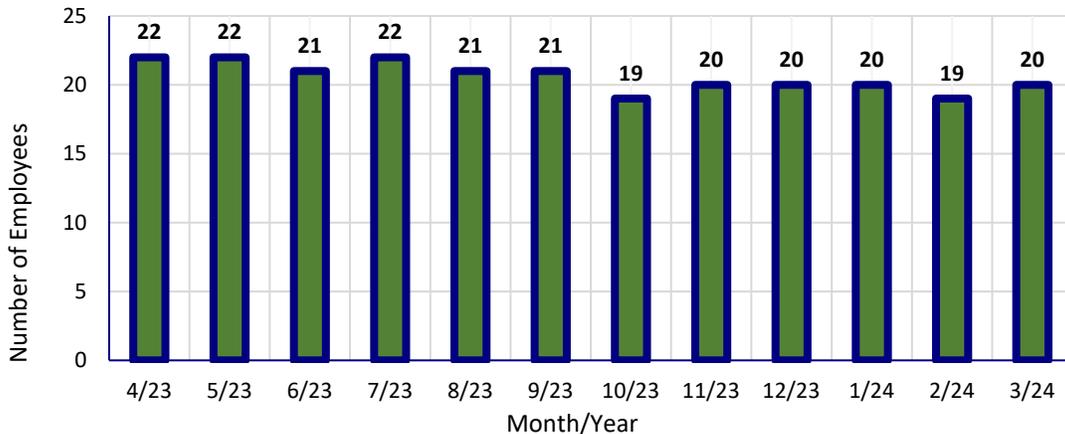
The District is currently conducting a recruitment process seeking qualified candidates for the Comm Spec positions. We have one applicant remaining from the prior recruitment process proceeding through the final stages of hiring and one who will start in early July. This past year we have noticed an improvement in the quality of applications being submitted.



It remains the continued goal of the District to reach a staff minimum of three Comm Specs nearly 24-hours a day with a fourth during busier hours. Lead Dispatchers continue to provide support to the operations floor and assist the Operations Manager with various tasks.

On the Administrative staff side, this past year saw the hiring of a new CFO as well as an internal promotion of a part-time Com Spec to a full-time Training Coordinator.

FTE Changes Over 12 Month Period



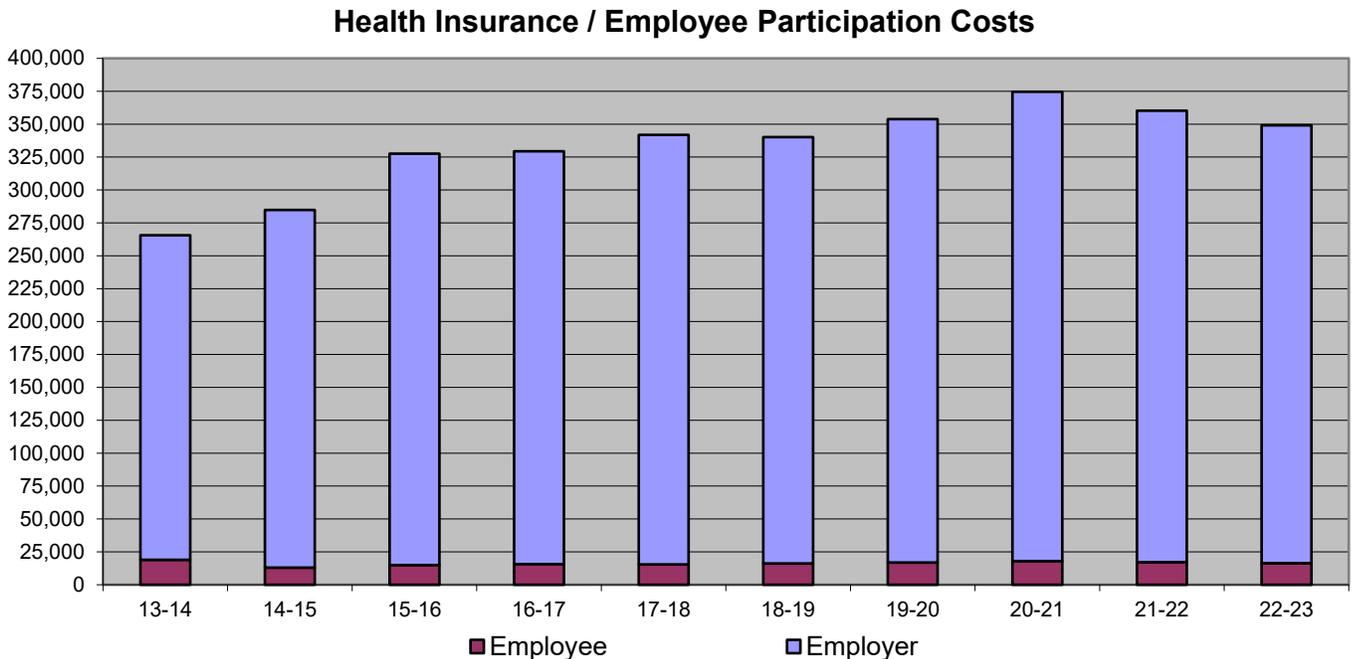
Wages & Health Benefits

The District concluded negotiations with Columbia 9-1-1 Dispatchers Association (the Association) on a three-year contract beginning July 2023. The annual 2023 U.S. Cities average CPI-W was 3.8 percent. Anticipated wage increases, as a result of bargaining, have been considered in the development of this budget. It is the Board’s practice to consider administrative staff compensation adjustments in conjunction with collective bargaining impacts following contract settlement. This budget has been prepared with that historical practice.

This budget accounts for anticipated merit-based step increases for employees who are not at the top of their wage scale, certifications projected to be finished and longevity milestones that will be reached. Currently only thirty-nine percent of the District’s employees are at the top of their wage scales.

The District’s health insurance administrator, City County Insurance Services (CCIS) announced its “not-to-exceed” rate adjustments beginning January 2025 at their annual conference in February 2024. The maximum “not-to-exceed” rate for Kaiser medical/vision insurance, which about half of employees and dependents are enrolled in, is 10.0 percent. There is a 5.0 percent increase projected for our Regence BlueCross BlueShield medical plan and the vision premium portion is projecting a 6.0 percent increase. Regence’s Delta Dental plan is projecting a 5.0 percent increase and Kaiser Dental plan has projected no increase for the next renewal period. The CCIS Board of Trustees will adopt the final rate changes in late April.

This graph illustrates the changes in employee participation in health insurance premium payments, as well as the fluctuations in health benefit cost to the District over the years.



To help offset the out-of-pocket expenses that employees incur for medical expenses, the District continues to contribute to a Voluntary Employee Benefit Account (VEBA). This benefit begins for employees on their one-year anniversary and the monthly contribution for all employees is currently 2.5 percent plus \$20 of the Communications Specialist top step which will be approximately \$2,112 per year per employee.

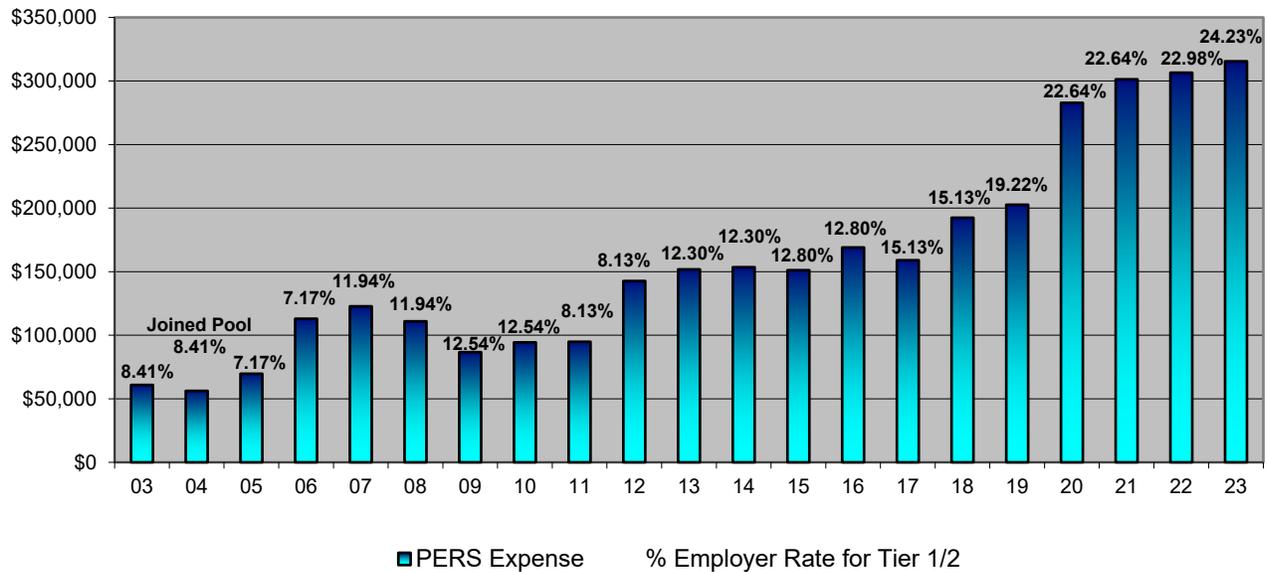
Retirement Benefits

The District has employees that qualify for Tier One (hired before December 31, 1995), Tier Two (hired before August 29, 2003) and Oregon Public Service Retirement Plan (OPSRP - hired after August 29, 2003) retirement plans through the Oregon PERS. All Tier One, Tier Two, and OPSRP members also participate in the Individual Account Program (IAP). District staff members contribute 6.0 percent of their wages to their employee IAP account, the District does not “pickup” that contribution for its employees.

Senate Bill 1049 went into effect on July 1, 2020 and “re-directs” a portion of the six percent contribution into the Employee Stability Account (EPSA) which is used to pay future pension benefits. Tier One, Tier Two have 2.4 percent of their six percent contribution diverted to the EPSA and OPSRP have .65 percent diverted. These changes will end once the pension is 90 percent funded, which experts believe to be 11 years away.

The PERS Board conducts actuarial valuations every year to give employers an indication of future rates. The December 2022 actuarial rates for Columbia 9-1-1, as a member of the local government employer group, that went into effect on July 1, 2023 is 25.50 percent for Tier 1/Tier 2 employees (up from 24.23 percent) and 23.64 percent for OPSRP employees (up from 21.28 percent).

C911CD PERS Expense & Employer Rate History



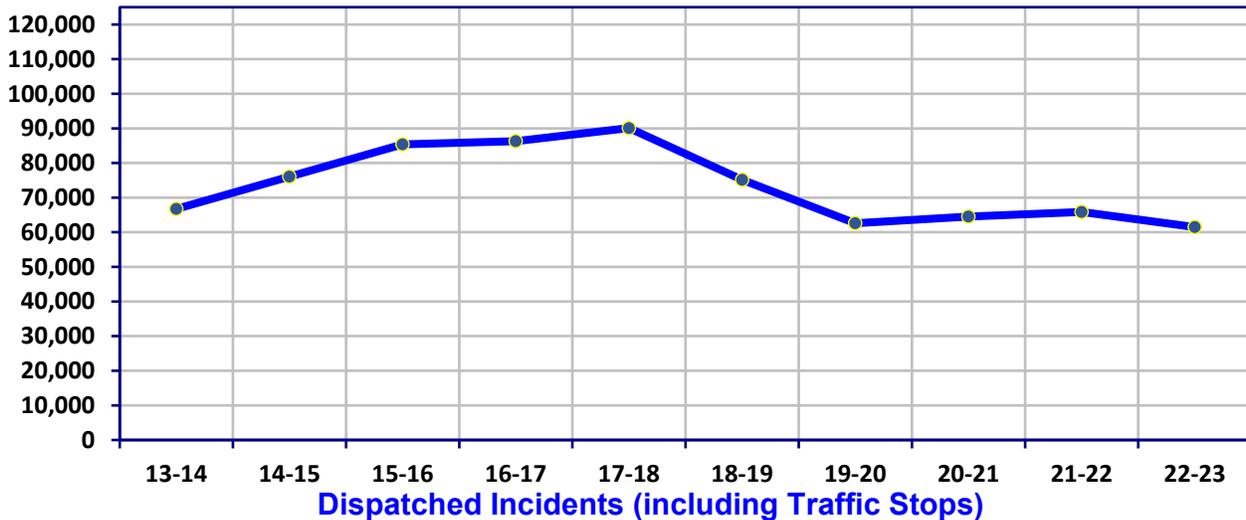
The graph above illustrates the increase in employer rates for Tier 1/Tier 2 employees, the District’s highest rate and the change in actual dollars expended. Fortunately, only 10 percent of current employees are Tier 1/Tier 2 employees. The difference in actual dollars spent between fiscal year ending 2019 and 2020, when the District had its last rate increase, was over \$80,000.

To further enhance our retirement benefit, the District continues to match up to two percent of monthly base wage plus incentive contributions by employees to District approved deferred compensation programs. Most of our employees contribute to our deferred compensation program in order to get the benefit of the District’s match.

Service Demand

According to the Portland State University Population Research Center, Columbia County’s population increased by 543 residents from July 1, 2022 to July 1, 2023. The July 1, 2022 estimate was 52,600 residents and the July 1, 2023 estimate was 53,143, for an increase of 1.03 percent.

The District’s dispatch activity decreased by 6.60 percent from 2021-2022. A total of 61,498 law enforcement, fire, emergency medical and other agency incidents were dispatched or supported by dispatch personnel in 2022-2023 (dispatch activity remains dependent on fluctuations in levels of funding of patrol personnel and field-initiated activities).



In the calendar year 2023, staff answered 82,389 telephone calls (not including administrative office activity) to the dispatch center; this represents a 3.55 percent increase from last year's numbers. The average answer speed for 9-1-1 calls has been consistently maintained at 5.38 seconds, with over 78 percent of those calls coming from wireless/cellular telephones, which has steadily increased over the last 10 years. The 5.38 second answer time is well within nationally accepted standards. NENA (National Emergency Number Association) standards state that 90 percent of all 9-1-1 calls shall be answered within 15 seconds. The District's performance for calendar year 2023 was 99.31, a number we are very proud of.

Materials and Services, General Fund

The Critical Issues and Budget Development Guidelines approved by the Board of Directors relative to this budget category are:

ENSURE OPTIMALLY FUNCTIONING EQUIPMENT TO ALLOW FOR EFFECTIVE SERVICE DELIVERY

ENSURE CONTINUED EMERGENCY COMMUNICATIONS IN THE EVENT OF DISASTER BY SECURING A VIABLE BACK-UP COMMUNICATIONS ENVIRONMENT

ENSURE APPROPRIATE AND EFFECTIVE USE OF SERVICES THROUGH PUBLIC AWARENESS, EDUCATION AND THE DISSEMINATION OF PUBLIC INFORMATION

In addition to critical issues, the primary purposes for the amounts in the Materials and Services line items for this year include maintaining current levels of services, maintaining buildings and grounds, funding utility costs, funding maintenance on voice and data radio system infrastructure, funding maintenance for the computer aided dispatch system, maintaining business machine and computer system networks, facility security, public record recording and copying, and the community outcall notification system. Over time, the District has continued to keep these costs as low as possible while still maintaining and protecting its facilities, equipment and systems.

The total budget amount proposed for fiscal year 2024-2025 Materials and Services increased \$27,000 or 2.09 percent from last year. Line items have been increased or decreased based on fluctuations projected by our vendors, projected needs and/or historical usage. Line-item estimate breakdowns are detailed in the Materials and Services, Expenditures Description section of this budget document. Highlights of the significant changes from the prior year budget are discussed below.

Tower Site Lease/ Repairs & Maintenance

Funds are included for our annual lease payments to Weyerhaeuser for our Clatskanie Mountain and Pisgah Home sites, to Oregon Department of Transportation for the site we occupy at Green Mountain and to Day Wireless Systems for our Columbia Heights radio site.

Improvements continue to be made to our radio system to bring radio equipment and sites up to industry standards. Funds are being budgeted to address potential repairs at sites as well as to include the items not covered under the maintenance agreement.

On-Site Radio & Audio Recording Equipment Repairs & Maintenance

Included in this line-item is the annual lease payment of our Equature (DSS) voice recording platform.

The preventative maintenance agreement for our radio system also includes the maintenance of our Motorola Gold Elite console equipment in the dispatch center. Monies continue to be included to fund that portion of the agreement and to cover items that it does not include.

CAD/GIS/Operations Systems Repair & Maintenance

CAD is an integral tool for service delivery and is a cost we continue to monitor carefully. The culmination of the multi-year CAD system replacement project for the District was completed in fiscal year 2018-2019. Included in this line item is the District's portion of the annual maintenance, our share of the expense of the MAJCS manager, CAD networking costs and the station alert interface. Also included is the expense of the fiber optic connection to WCCCA as well as the cost of several backup connections.

The Oregon 9-1-1 Program maintains two accounts from the 9-1-1 excise taxes they receive that fund equipment and services for all the State of Oregon 9-1-1 centers. Over the past several years the State has put in place several cost cutting measures to help maintain these two accounts. These cost reductions have been passed on to each 9-1-1 center. In the past, OEM has paid to maintain all five of our emergency call-taking positions. The District has become responsible for the maintenance of one of our five positions as well as associated costs to maintain the 9-1-1 phone system analytics software. Maintaining the fifth position and the analytic system to measure our performance is critical to our operations. The estimated funds to maintain these items continue to be included in this line item.

Administrative Data System Repair & Maintenance

This past year, the District staff recommended and we moved to Microsoft365. This cloud-based service eliminates the need for on premise email and file hosting and provides increased security and reliability. Funds have been included for the continued subscription of this service.

Quality Assurance / Quality Improvement (QA/QI) programs are vital in assuring that core functions are compliant to District, state and national standards. These programs are focused on processes and systems that are developed through uniform standardized training. Logistically, they are very challenging to set up and administer within the staffing limitations of an organization. With the Columbia County Ambulance Service Area (ASA) being approved by the Commissioners this year, District staff will begin the process to develop our QA/QI program in partnership with our medical advisor and our EMS partners to review our operational policies and evaluate a percent of the District's 9-1-1 medical calls.

The District's payroll and accounting software programs needed to be upgraded and replaced. With the arrival of our new CFO, the District undertook the total replacement of our accounting software. Funds have been included to continue this upgrade and annual subscription.

Telecommunications

Oregon Emergency Management continues to pay for the District's eight (8) Enhanced 9-1-1 trunks as well as for statewide wireless network costs. In the past we have recorded these expenditures as a revenue and expense to fully capture the true expense as a cost of operations. This year the Oregon Emergency Management / 9-1-1 Program did fund the replacement of four of our five, 9-1-1 telephone workstations (Customer Premise Equipment – CPE). The District was responsible to pay for the fifth work station.

Over the last few years, the State has been unreliable in accounting to the PSAPs the expenses that are being paid and we have had to rely on averages from prior years to report these expenses. The District is seeing signs of improvement in reporting from the State, and we have documented the revenue from the state's 9-1-1 tax in this proposal.

We continue to fund the six lines in the MICC that are used when there is an activation of the Public Information Center (PIC) for emergencies within the county (i.e., flooding, windstorms, etc.). Other options for handling these situations are continuing to be explored that won't require funding of phone lines that are rarely used, but important in managing a county-wide event.

Elections

A measure renewing the five-year local option tax is being submitted to the electors of the District in May. Columbia County voters have approved five consecutive levies, each for a period of five years. We are confident that the levy will garner voter approval, but if the levy fails, the District will need to put an identical measure on the November 2024 ballot.

Staff will continue to research how the District is going to fund a radio system replacement during this next year. Special Districts Association of Oregon (SDAO) is recommending that the District seek voter approval of a GO Bond issuance. Funds have been included for the potential of a bond measure on the ballot of the November 2024 general election and/or the May 2025 primary election.

Business Insurance

Through the Special Districts Insurance Services (SDIS) Best Practices Program, the District identifies risk prevention and healthy business practices in use by the District that are recommended as best practices by SDIS. For each year that the District adds best practices and/or maintains best practices, credits are given against the insurance premiums. For the calendar year of 2024, the District received \$4,851 in best practice credits as well as a \$1,949 multi-line discount.

As a follow up from last year's discussion the District has taken steps to help protect our data assets from a cyber-attacks that are happening at an alarming rate across the country. Last year, the District's insurance agent of record strongly recommended that the District add additional coverage to cover higher limits. This has been accomplished and funds have been included to continue this coverage.

Professional Services

Significant adjustments have been made to fund the district's increasing need for legal oversight of the collective bargaining agreement, radio site agreements, public purchasing rules, intergovernmental agreements, policy review and unforeseen labor issue advice and litigation. Additional funds have been set aside to address potential legal advice for the issuance of GO bonds.

This proposal funds the contracted services of a consultant(s) that staff may use for communications, training, and strategy building. This consultant may also assist staff in reviewing our mission statement and identifying goals that will help in the development of a new five-year strategic plan.

Public Education and Information

It is the intent of the District to engage with a public relations firm to assist in the development of informational pamphlets during this next year. The District is anticipating to increase the publications in order to help educate the citizens of the county regarding our radio project plans. These informational mailings should help as a public education tool to promote appropriate use of 9-1-1 and to spread public safety messages on behalf of our public safety partners in Columbia County. The District takes every opportunity to attend community events to foster public education and awareness throughout the year. The District continues to use social media options as well as the District's website to keep public education costs contained.

Capital Outlay, All Funds

The Critical Issues and Budget Development Guidelines approved by the Board of Directors relative to this budget category are:

ENSURE OPTIMALLY FUNCTIONING EQUIPMENT TO ALLOW FOR EFFECTIVE SERVICE DELIVERY

ENSURE CONTINUED EMERGENCY COMMUNICATIONS IN THE EVENT OF DISASTER BY SECURING A VIABLE BACK-UP COMMUNICATIONS ENVIRONMENT

ENSURE FACILITY SECURITY AND PROPER STATE OF MAINTENANCE

MAXIMIZE INTEROPERABILITY PROJECTS THROUGH PARTNERSHIPS WITH OTHER NEIGHBORING JURISDICTIONS

SHORT AND LONG-RANGE PLANNING:

The District staff and Board of Directors last worked through the strategic planning process in 2014 finalizing a comprehensive five-year plan with short, medium and long-range goals. This former plan, as it relates to capital outlay, focused on the following specific areas listed below. This year, the Board and agency staff will reengage to develop a new five-year strategic plan.

Public Safety Radio Communications System

Starting in 2015, the District contracted with communications experts, Pallans and Associates of Las Vegas, Nevada to evaluate the emergency communication radio and paging system and make recommendations to the District on equipment functionality. Over the following years, the District has accomplished many of the recommended upgrades and system adjustments as funds

allowed. This past year the completion of two major investments was realized. The completion of the microwave (backhaul) upgrades and the total rebuild of our Meissner radio site.

As of the writing of this budget message, the District has developed an Invitation To Bid (ITB) that has been sent to the major national providers of P25 (digital) Trunked 700/800 MHz radio systems.

It is the intent of the District to identify a single provider and enter into contract negotiations during this next year while simultaneously developing a funding model with assistance from SDAO.

Site Development: The audit report confirmed geographical areas where performance improvement is needed.

Pisgah Home Site: Until the District decides on the recommendations received from a final radio system vendor who has designed a coverage profile for Columbia County, regarding the proper radio system infrastructure needed including radio site locations, tower height needs and microwave alignments, no further improvements will take place at this site. The final phase of development for this site will include the development of the supportive infrastructure, tower installation, purchase and placement of the radio equipment and refurbishment of the existing shelter if needed.

Meissner: As mentioned above, included in the report the District received from Pallans was the recommendation to make improvements to our Meissner receiver site. In 2020, the Board approved a contract for an engineering firm that would oversee the construction of this site. Staff and the engineering firm finished site drawings, and plans were submitted and approved by the Columbia County Planning department. The State of Oregon shutdowns, due to the COVID-19 pandemic, delayed the process by many months. We project that construction and completion of this project will take place at the end of the current fiscal year.

Microwave Upgrades:

The District's microwave system is also obsolete and has been in need of upgrading. During the past three years the District has continued to replace large portions of the microwave system until a final determination has been made on the new radio system type and needed site locations. Some sites that we know are going to be used and will be kept regardless of what new radio system is purchased were targeted and have been undergoing replacement.

In 2020, a new diversified microwave pathway from the Green Mountain site to the Clatskanie Mountain site was completed and has significantly reduced instances of radio signal disruptions and degradation. Late 2021, the Board approved the replacement of the pathway between Clatskanie and Columbia Heights and finally in 2022, the Board approved Phase III which will see a new microwave pathway from Dispatch to Green Mountain as well as the Meissner site to Clatskanie, Clatskanie to Core Hill and a replacement from Dispatch to Bald Hill.

Phase III is in the final few weeks of deployment. We expect to be complete by the end of this fiscal year.

Computer Aided Dispatch (CAD) System

The District does not house the servers used for the CAD system. We rely on a single fiber optic line connection to WCCCA that runs underground between the two centers and is at risk of being severed unintentionally by highway construction crews or natural disasters. District staff, has developed other ways to connect to the mirrored CAD HUB which is located at Clackamas County 9-1-1's center as a secondary route to maintain CAD connectivity.

In addition, staff has also put in place multiple redundant connections using cellular technology and even satellite pathways to ensure CAD connectivity.

The physical CAD workstations (high powered computers) have reached the end of their lifecycle. Funds have been allocated for the replacement of these workstations within this proposed budget.

Back-up Center

If there is a need to evacuate our main facility, we are currently challenged by technology. This year, the District received a new CPE (Customer Premise Equipment), our 9-1-1 telephone system refresh funded by the Oregon 9-1-1 tax. With this new version of 9-1-1 telephone technology, it allows us to purchase separate “mobile 9-1-1 telephone laptops. As of the writing of this budget message, the District is seeking UASI grant funds to purchase two of these pieces of equipment that we could use to relocate somewhere locally.

Currently, the District can operate CAD remotely either locally or by leveraging our partnership of the MAJCS regional CAD consortium. If needed, District staff could relocate all our operational staff to any one of three other 9-1-1 centers (Clackamas County 9-1-1, Lake Oswego 9-1-1 or WCCCA).

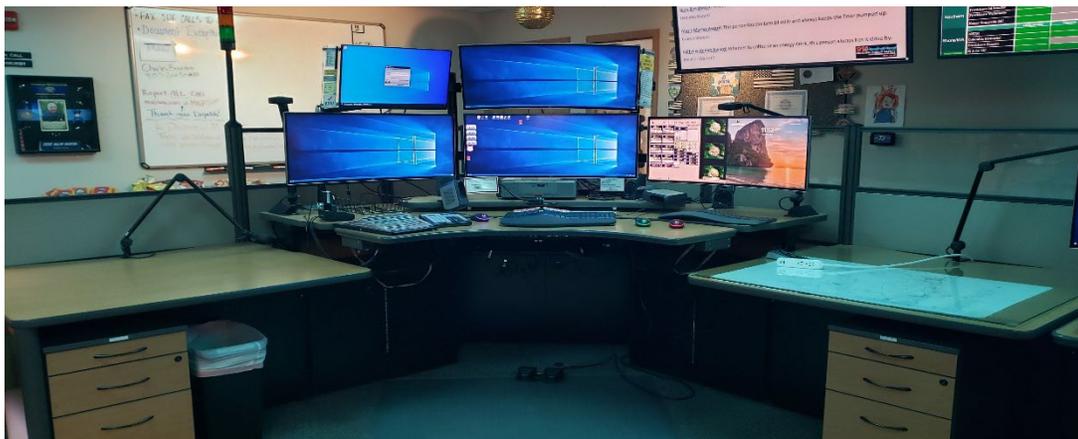
Again, all three of these 9-1-1 centers operate on the same CAD system as the District and all three centers operate the same 9-1-1 telephone systems. This continues to contrast to what C911CD has in place today, which is an agreement with Columbia River Fire & Rescue to share office space at their Deer Island station. The equipment that is in the fire facility is not capable of sustaining operations.

With the implementation of the new regional CAD system, one component of what is needed for a redundant back-up location has been addressed. The other remaining components needed are the ability to transfer emergency telephone lines, which is relatively easy to do, and the ability to send and receive radio transmissions to and from the public safety end users within the county.

The most complex and fiscally challenging is the radio system. The District is waiting to see what final decision is made for a new public safety radio system and how best to leverage this new system in order to develop a true, viable backup center.

Facility

As part of the five-year strategic plan, this new fiscal year will see the replacement of our dispatch console furniture. Dispatch console furniture is specifically designed and engineered for the 9-1-1 industry in that they are built for 24/7 operations and can accommodate offices like ours where our Comm Specs use multiple mice, keyboards and have five computer monitors.



Each 9-1-1 center has unique requirements based on its location, size, and the nature of emergencies it handles. As such, each dispatch center is tailor designed to align with our specific needs. We expect customizable layouts, modular furniture, and adaptable technology infrastructure to ensure that our dispatch environment is optimized for peak performance.

Our goal is to provide solutions to enhance the functionality of our dispatch center by creating an environment that fosters efficiency and collaboration.

Capital Outlay Impact on Operating Budgets

The most significantly anticipated capital projects for fiscal year 2024-2025 will be continued enhancements and upgrades to our radio and microwave systems. Any enhancements to the current radio system will have an impact on the maintenance agreements in place by adding additional equipment. Depending on what system replaces the current radio system we will face an increase in costs to maintain that system.

Also, if the District finds additional sites to locate radio equipment there will be additional expenses for site lease costs, site lease power consumption and maintenance of the facilities as well as for legal oversight of the site lease agreements. Until we know the design of the system and number of sites, maintenance of them will be hard to predict.

As mentioned earlier in this document, this next fiscal year will see the planned replacement of the operational dispatch center furniture.

Contingency, General Fund

Oregon Budget Law allows a maximum contingency spending level of 15.0 percent of the appropriated budget to be spent in case of unforeseen situations. This budget utilizes a contingency for the General Fund of 4.56 percent which is expected to be sufficient to meet any unanticipated requirements.

Fund Transfers, General Fund to Reserve Funds

The amounts to be transferred from the General Fund to the Reserve Funds are for capital outlay plans related to the purpose of the reserve funds.

This fiscal year transfers are being proposed to be made to the Equipment Reserve Fund and the Facilities Reserve Fund to support the District's five-year capital plan as detailed further in their respective sections.

Ending Fund Balance, All Funds

These funds are not appropriated to be spent in this budget cycle; rather they are intended to carry over into the next cycle to help avoid interruption in services until tax turnovers are received in November. The amount is projected to cover operational costs until taxes are received.

BUDGET SUMMARY FOR REVENUES:

Total revenues proposed for all funds for the current budgeted year and the ensuing fiscal year are:

Revenues	2024-2025 Budget	2023-2024 Budget	Increase (Decrease)	Percent Change
Net Working Capital	\$8,602,000	\$6,723,200	\$1,878,800	27.95%
Current Year Taxes	3,452,483	3,302,810	149,673	4.53%
Previously Levied Taxes	60,000	56,300	3,700	6.57%
Interest on Investments	192,855	167,700	25,155	15.00%
9-1-1 Excise Tax	760,000	740,000	20,000	2.70%
Communications Fees	20,000	20,100	(100)	-.50%
Rents/Royalties	1,000	1,000	0	0%
SIP Revenue – PGE	43,500	43,800	(300)	-.68%
OEM Reimbursements	0	0	0	0.00%
Transfers from General Fund	1,700,000	1,100,000	600,000	54.55%
Tower Site Lease Revenue	8,500	8,700	(200)	-2.30%
Miscellaneous	2,500	2,700	(200)	-7.41%
Total Revenues	\$14,842,838	\$12,166,310	\$ 2,676,528	22.00%

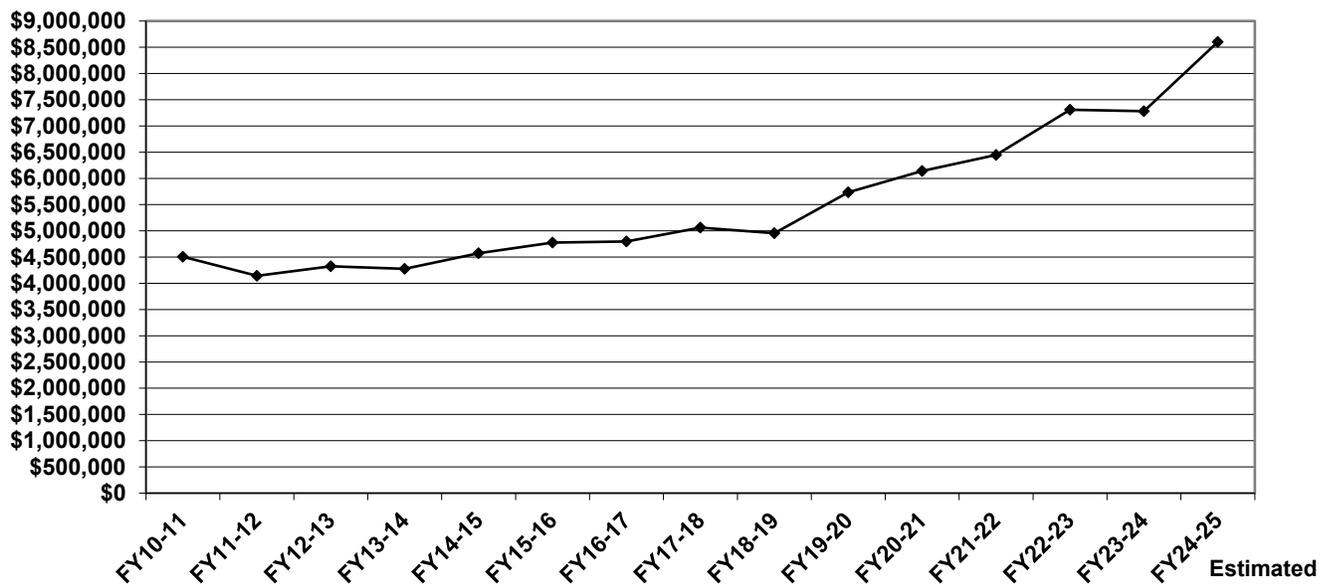
Significant Changes from the Prior Fiscal Year

The proposed budget revenue for fiscal year 2024-2025 for all funds totals \$14,842,838. This represents an increase of \$2,676,528 or a 22 percent increase from the current fiscal year all funds total of \$12,166,310 due primarily to an increase in net working capital which was the result of capital projects not being completed the past fiscal year, an increase in projected property tax collections, an increase in 9-1-1 Excise Tax revenue and an increase in interest.

Net Working Capital, All Funds

The working capital budgeted is the projected beginning fund balance for all funds.

Working Capital - All Funds



The District's net working capital has fluctuated over the years. For fiscal year 2024-2025, it is projected to increase over what was budgeted for the beginning of 2023-2024. The primary reasons for this are that capital projects, which are funded out of our reserve funds, have not been completed as planned and property tax revenue collections are much higher than anticipated.

The graph on the previous page depicts the fiscal year 2024-2025 projected working capital in comparison to historical working capital.

Current Year Property Taxes

This budget utilizes the full taxing authority of the District's permanent tax rate of 25.54 cents per \$1,000 of assessed value applied against the property within Columbia County. The permanent tax rate is projected to generate \$1,609,849, up \$46,483 from the prior year. This will be the first year of receipt for the District's sixth five-year Local Option Levy if approved by the voters in the May 2024 election. The Local Option Levy tax rate is 29 cents per \$1,000 of assessed value and is projected to generate \$1,842,634, up \$103,190 from the prior year. In the past ten years we have noticed a steady increase in tax revenues lost to compression within the County. Although the last couple of years it has begun to level off as real market values around the county have been increasing. The District has levied approximately \$552,739 less over the last ten years than our authorized taxing authority, due to compression. The collectible rate of 95 percent is applied to the District taxing authority to reach an estimate of \$3,452,483 in collectable tax revenues.

9-1-1 Excise Tax

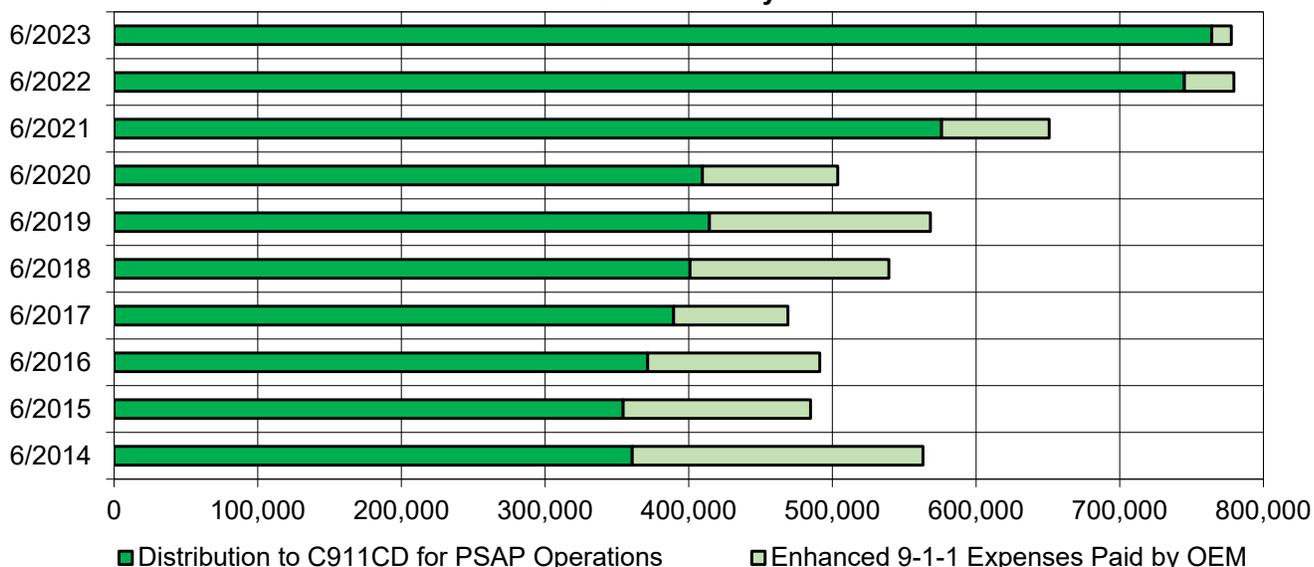
Under the 9-1-1 excise tax funding mechanism, a monthly \$1.25 per phone line is charged to consumers, including pre-paid wireless users, and collected by phone service providers for the State Revenue Division, which then turns it over to the OEM 9-1-1 Program for management. This tax was changed, effective January 1, 2021, with the passage of HB2449 which increased the tax 25-cents. The tax had been at 75-cent per line since 1995 until it was changed in January 2020 from \$1.00 per line.

A portion of all the funds, 35 percent of the 9-1-1 excise tax collected, are used by the OEM 9-1-1 Program to pay for the purchase, installation, maintenance, upgrading and data base maintenance for Oregon's Enhanced 9-1-1 (E911) call reporting system in which each PSAP in Oregon participates. Items paid for include emergency call delivery infrastructure and databases, call taking equipment and system maintenance, GIS management, UPS (power) system replacement and maintenance, and Text-to-911 technology.

The program also funds the training and certification program for emergency medical dispatchers and emergency telecommunicators under the Department of Public Safety Standards and Training (DPSST). Newly hired Comm Specs, in order to become certified, are required to attend a three-week academy at the DPSST facility located in Salem, Oregon.

The remainder of the revenue is then distributed to local jurisdictions. Counties of a certain minimum unincorporated population receive a minimum of 1.0 percent of the distribution. The rest is distributed to counties by unincorporated population and to cities by incorporated population. These jurisdictions must use the funds for 9-1-1 call taking and related dispatch costs. In our jurisdiction, the total distribution comes directly to our PSAP. Columbia County qualifies for the 1.0 percent minimum distribution.

**Columbia 9-1-1 Communications District
9-1-1 Excise Tax History**



OEM Reimbursements and Direct Payments

OEM pays for the District’s 9-1-1 lines and equipment maintenance, repair, upgrade and data base maintenance costs, as they do for all PSAPs in Oregon. PSAP managers have directed the state 9-1-1 program to pay these costs in full prior to disbursing operating revenues to the PSAP jurisdictions. The line and equipment maintenance costs are paid directly by OEM and in the past were recorded here to reflect revenues contributed toward the cost of our system. Due to the unreliability of the information that was being reported by the State, the District has decided not to budget for this pass-through revenue beginning in fiscal year 2021-2022 and continuing for this year’s budget proposal.

The State’s GIS/MSAG funding model is calculated using a formula based on population served in a defined geographic jurisdiction or in our case, county boundaries. PSAPs are required to report their actual MSAG maintenance activity in order to receive the distribution. The District is currently contracting the maintenance of our MSAG to one of our MAJCS partners, and in exchange, they collect the distribution from the State.

Grant Funds/Partnerships/Potential Cost Offsets

The Critical Issues and Budget Development Guidelines approved by the Board of Directors relative to this budget category are:

MAXIMIZE INTEROPERABILITY PROJECTS THROUGH PARTNERSHIPS WITH OTHER NEIGHBORING JURISDICTIONS

ENSURE FINANCIAL STABILITY AND MAXIMIZE COST EFFICIENCY BY SEEKING NEW SOURCES OF REVENUE AND/OR COST OFFSETS

The CAD replacement project involved a partnership with three other 9-1-1 centers and created a new form of interoperability for our District. This regional effort allows the District to improve service delivery, improve the products in use by our staff and retain local control to a large extent. It also makes available to us the technical expertise that we would otherwise have to contract out for and provides many more opportunities that will begin to be explored.

We will continue to look for partnerships as we continue the planning of the radio system replacement. There may be opportunities to co-locate at existing radio sites as well as the potential to partner with other agencies in developing future sites. The District has been approached by several entities with interest in co-locating at some of our existing sites. Many of these discussions are preliminary with cost offsets or revenue to be generated unknown at this time.

Strategic Investment Program (SIP) Revenue-Portland General Electric (PGE)

The SIP established by Oregon Law exempts a portion of large capital investment from property taxes. The program is available statewide for projects developed by “traded-sector” businesses. The County negotiated a SIP agreement with PGE when it built its latest “peaker plant” in Port Westward, which is in the Clatskanie area. An IGA was established between the County and other districts collecting property tax revenues from that tax code area to collect the revenue and distribute it to the parties of the agreement. PGE agreed to annually pay the county a Community Service Fee and a negotiated payment. Fiscal year 2024-2025 is the tenth year of the 15-year agreement. The revenue will diminish slightly from year to year due to the agreement.

Transfers from General Fund

The primary funding resource for the Reserve Funds is by transfer from the General Fund. Transfer amounts are used to allow the District to complete upgrade projects, set aside match funds for grant partnership projects and to set aside funds for future needs. Proposed this fiscal year is a \$1,400,000 transfer to the Equipment Reserve Fund and a \$300,000 transfer to the Facilities Reserve fund.

SUMMARY:

The proposed budget for the fiscal year 2024-2025 will continue to afford the District a high level of service to our communities while meeting our cost containment goals, along with meeting our commitment to maximize the efficiency of our facilities, the effectiveness of technology and partnerships we have established.

The District will continue to recruit, train and retain up to our authorized staffing numbers during this fiscal year. Although staff will be challenged with planning the replacement and funding of our county wide radio system, we feel confident in the outcome of the hard work by District staff members who have proven their dedication to ensuring Columbia 9-1-1’s exceptional level of service.

Sincere appreciation and recognition are extended to all staff members, Board and Budget Committee members and Advisory Committee members who have devoted their time and energy toward the development of this fiscal year budget proposal. Please be assured that the same degree of effort will be devoted to the effective administration of the 2024-2025 budget.

Critical Issues & Budget Development Guidelines

The District Administration working with the Board of Directors will begin the process of developing a new 5-year plan that will allow the District to address personnel, equipment and facility concerns. The following Critical Issues and Budget Development Guidelines will help develop that plan for fiscal years beginning 2024-2025.

ENSURE ADEQUATE STAFFING TO PROVIDE QUALITY SERVICE DELIVERY THROUGH EFFECTIVE RECRUITMENT SELECTION, TRAINING, COMPETITIVE COMPENSATION AND RETENTION OF EMPLOYEES

The District strives to provide the highest level of service to our constituents and users through a quality recruitment, training and retention program. Currently, the District is staffed with 12 full-time Comm Specs, three of which are in a Lead position. It is our goal to bring the operations staffing level to three full-time Comm Specs on duty nearly 24 hours a day. Bringing operations to 17 employees – 15 full-time (including the three leads) and two part-time. A recruitment process is a continual action, and applicants are proceeding through pre-employment testing. We will continue to hire and train until full staffing is reached.

The District supports a compensation and benefit package to attract and retain qualified and motivated staff. Initial and ongoing training and quality assurance programs are kept at the highest level of priority.

ENSURE OPTIMALLY FUNCTIONING EQUIPMENT TO ALLOW FOR EFFECTIVE SERVICE DELIVERY

During fiscal year 2023-2024, the Board of Directors passed resolution 23-01 upon the recommendation of the Advisory Committee. The resolution authorized District staff and legal counsel to attempt to investigate a potential direct procurement of a new radio system and to further investigate the feasibility of joining the Washington, Clackamas County and Newberg radio consortium.

This work continues. Contracting negotiations with the selected vendor, procurement and project management will follow. The project will be potentially funded through a combination of a GO Bond process and potentially proportional funding from the District's equipment reserve fund.

ENSURE CONTINUED EMERGENCY COMMUNICATIONS IN THE EVENT OF DISASTER BY SECURING A VIABLE BACK-UP COMMUNICATIONS ENVIRONMENT

The implementation of the Regional CentralSquare CAD system for C911CD, Washington County Consolidated Communications Agency (WCCCA), Clackamas County Communications (CCOM) and Lake Oswego Communications (LOCOM), gives us the ability to operate our CAD system at a partner's center. CAD connectivity is only one component needed for a redundant system. The remaining components needed are the ability to transfer emergency phone lines and the ability to send and receive radio transmissions to and from public safety end users within the county. 9-1-1 telephone routing is controlled and coordinated through a partnership of the local telephone provider and the State of Oregon Office of Emergency Management. An agreement can be established with one of our partners to reroute the District's 9-1-1 telephone trunks to one of their locations.

The most complex and fiscally challenging is the radio system. Currently there is still no radio interface built that would connect our District's radio system to other neighboring systems. The potential upgrade of the District's radio system from VHF to a 700/800 MHz system could allow the District to form partnerships with regional neighbors who operate similar radio systems.

ENSURE FACILITY SECURITY AND PROPER STATE OF MAINTENANCE

Security measures at the District's radio sites needs to be improved to include intrusion and back-up power alerts that are monitored by the dispatch center or remotely by designated District staff. As the District continues to develop the plan for the new radio system, these needs will be considered as part of the system upgrade package.

ENSURE APPROPRIATE AND EFFECTIVE USE OF SERVICES THROUGH PUBLIC AWARENESS, EDUCATION AND THE DISSEMINATION OF PUBLIC INFORMATION

Public education is an effective tool in assuring appropriate use of public safety resources and helping to reduce the number of inappropriate 9-1-1 calls. The District continues to provide educational material to schools, publishes print ads, runs radio spots to all postal customers highlighting public safety and citizen preparedness issues and best practices. The District's website and social media outlets will provide additional resources of information. Community outreach efforts will need to be sustained for public awareness and education of future system upgrade needs and the continuation of funding for operations.

ENSURE PREPAREDNESS FOR CATASTROPHIC EVENTS THROUGH THE DEVELOPMENT AND PROMULGATION OF BUSINESS AND OPERATIONS CONTINUITY PLANNING AND PRACTICE

Continuity of Operations Planning (COOP) is the effort within an agency to ensure they can continue to perform their mission essential functions during a wide range of emergencies. District staff in cooperation with Columbia County Emergency Management will be completely revamping and upgrading our COOP to meet requirements. This process will be made available to District staff to use and can be coordinated with the plans of our partner agencies.

MAXIMIZE INTEROPERABILITY PROJECTS THROUGH PARTNERSHIPS WITH OTHER NEIGHBORING JURISDICTIONS

The District remains deeply involved in interoperability projects. The District is fully engaged with the 9-1-1 community and will work closely with all stakeholders to move forward with thoughtful planning and decision making. C911CD staff has served on the Portland Dispatch Center Consortium (PDCC) group since 2003. The PDCC serves as the regional planning source for a variety of projects. Along with the upgrade to the new regional CAD system in 2018, was the replacement of the antiquated CAD to CAD interface that ties together ten dispatch centers within the Urban Area Security Initiative (UASI) region. This interface is continually being expanded to include connections to multiple public safety agencies including METCOM, Newberg 9-1-1, Oregon State Police, and Oregon Department of Transportation (ODOT) as well as public utility providers, such as Portland General Electric (PGE), NW Natural Gas and Portland Power and Light. Several 9-1-1 centers in central Oregon are also expected to be joining soon.

In 2024, the PDCC is in the process of development of a new upgraded IGA among all CAD-to-CAD partners.

Columbia 9-1-1 Communications District financial policies, summarized below, set forth the basic framework for the overall fiscal management of the District. Operating independently of changing circumstances and conditions, these policies assist the decision-making process of the Board of Directors and Administration. These policies provide guidelines for evaluation of both current activities and proposals for future expenditures. Policies are reviewed annually and revised as needed.

The District adopted its first formal fiscal policies in 1993. In March 2005, the Board adopted the current policies. Most of the policies represent long-standing principles, traditions and practices which have guided the District in the past and have helped maintain financial stability in its 35-year history. They represent the current practices and procedures of the District.

OPERATING BUDGET POLICIES

The District will comply with Oregon's Local Budget law prior to the expenditure of any monies or the levy of any tax upon property located within the District's boundaries.

The Board of Directors shall designate a Budget Officer to prepare or supervise the preparation of the District's budget. The Budget Officer shall act under the direction of the Executive Director.

The District shall establish a Budget Committee consisting of the members of the Board and an equal number of qualified electors of the District. The appointive members shall not be officers, agents, or employees of the District.

The District shall annually adopt a balanced budget that is in compliance with the Local Budget Law. The preparation of the annual budget is not a periodic activity but is an on-going process involving the District personnel at all levels, the concerns and input of the citizens of the District, and the input from the District Board and Advisory Committee. It will include a review of both operational and financial planning. All budgetary procedures will conform to state regulations and generally accepted accounting principles.

The General Fund is allowed one appropriation for general operating contingency. The purpose of the contingency is to handle unforeseen expenses that may become necessary in the operating fund. The contingency amount must be reasonable based on past experience. There is no statutory limit to the amount which may be appropriated for the general operating contingency but the amount which may be transferred

for contingency is limited to 15.0 percent of the total appropriations authorized in the fund.

REVENUE AND EXPENDITURE POLICIES

The District will work to diversify and stabilize the supporting revenue base in the General Fund to shelter it from short-run fluctuations in any one revenue source. With limited control on property tax revenues due to the significant constraints on rate movements, the District will support policies that promote economic growth within the County.

The District will seek additional revenue sources as a way of ensuring a balanced budget.

Use of one-time revenues will be limited to the purpose for which they are intended, or for a capital expenditure. One-time revenues will not be used to fund operating expenses.

Due to the success of property tax appeals, property tax revenues have become unstable. The District must use conservative estimates in projecting revenue. Staff will estimate annual revenues by utilizing past trends, conferring with County and State agencies and by using judgment and statistical analysis as appropriate.

The District will establish all user charges and fees at a level related to the direct operating cost of providing the service.

The District will continually seek operating efficiencies to reduce the burden on the taxpayer.

The District will seek to develop and internally use technology and productivity advancements that will help reduce or avoid increasing personnel costs. The intent is to control personnel costs as a proportion of the total budget, to more productively and creatively use available resources and to avoid duplication of effort and resources.

The District will maintain a level of expenditures, which will provide for the safety and welfare of the constituents within the District.

UNRESERVED AND RESERVE FUNDS POLICIES

The General Fund Unreserved Fund Balance (net working capital) will be established and maintained to (1) fund operations and maintenance expenses for the first four months of the fiscal year prior to the receipt of property taxes, (2) provide for nonrecurring, unanticipated expenditures, and (3) stabilize fluctuations in cash-flow requirements. The level of this fund balance will be the sum of an amount equal to or

greater than four months of the total District's operating cost and 10.0 percent of the District's general fund operating revenue.

The Revenue Loss Reserve fund balance will be maintained at a level to fund operating expenses currently funded with the local option tax, the estimated amount of loss due to property tax compression or value appeals and a portion of the annual amount received from the 9-1-1 excise taxes. Included in this balance will be the sum of (1) annual amount received from the local option tax, (2) 10.0 percent of the permanent property tax revenues, and (3) one quarter's distribution of the 9-1-1 excise taxes.

CAPITAL IMPROVEMENT PROGRAM

The District is in the process of developing a five-year plan for capital improvements, including design, development, and operating and maintenance costs. The Capital Improvements Program will directly relate to the long-range goals and policies of the District. Operating funds to maintain capital improvements and to fund additional staff and service needs will be estimated and identified prior to submitting it to the Board of Directors for approval.

All capital projects presented in the operating budget process are approved within the budgeted amounts through the completion of the project. The Board of Directors approves both the individual project totals and the projected cash expenditures for all capital improvement projects for the current fiscal year.

Highest priority shall be placed on replacement of capital equipment or improvements when such equipment or improvements have deteriorated to the point of becoming hazardous, incur high maintenance costs, and are no longer functionally serving their intended purpose.

The District will maintain its physical assets at a level adequate to protect the District's capital investment, to minimize future maintenance and replacement costs and to continue service levels. The budget will provide for adequate maintenance and orderly replacement of capital assets from current revenues where possible.

DEBT MANAGEMENT POLICIES

A lease purchase shall be considered only when the useful life of the item is equal to or greater than the length of the lease.

The District may use short-term debt, debt that will be retired in less than one year, to cover temporary or

emergency cash flow shortages. All short-term borrowing will be subject to the Board of Director's approval and will require a Board approved resolution.

The District shall only use long-term debt for capital projects that cannot be financed out of current revenues. Long-term debt may also be used when specific situations dictate that it is financially in the best interest of the District.

Long-term debt will be limited to one-time capital improvement projects and only when the projects useful life will exceed the term of the financing, when the project revenue will be sufficient to service the debt and when the project will benefit the constituents at large.

Proceeds from long-term debt will not be used for current on-going operation.

INVESTMENT POLICIES

The amount expected to be available for investment normally does not exceed \$2,000,000, exclusive of borrowed funds.

The primary objectives of the District's investment activities, in order of priority, are legality, safety, liquidity and yield. The District invests in Local Government Investment Pools (LGIP).

Investments shall be made under the prudent investor rule which states, "Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion, and intelligence exercise in the management of their own affairs, not for speculation but for investment considering the probable safety of their capital as well as the probable income to be derived."

ACCOUNTING, AUDITING AND FINANCIAL REPORTING POLICIES

The governmental fund types are budgeted and accounted for on a cash accounting basis.

A fixed asset system will be maintained to identify all District assets, their condition, historical cost, replacement value and useful life.

An independent audit will be performed annually.

The District will prepare financial reports that are in accordance with generally accepted accounting principles (GAAP) as outlined in the Governmental Accounting, Auditing and Financial Reporting (GAAFR).

BUDGET PROCESS

BUDGET DEVELOPMENT

The District budget process begins in January with official appointments, the development of proposed improvement projects and the identification of key service delivery issues. Early each year, the Board assesses critical issues and guidelines for budget development. The Advisory Committee, the Board of Directors and staff are offered opportunity to provide input into the budget process.

In March, the Chief Financial Officer prepares cost and revenue projections. All administrative staff meet to discuss operational and capital priorities. The Executive Director prepares the executive summary, budget message and updates the District overview. The Chief Financial Officer completes documents based on input provided by staff and the GFOA budget award reviewer's suggestions.

Prior to the first budget committee meeting, two notices are published in two County newspapers and it is posted on the District's website. The budget message is presented to the Budget Committee at the April meeting, along with the proposed budget document and public comment is taken.

Important dates in the development of the budget are given below:

January	Appointment of committee members and budget officer
February	Revenue forecasting, cost projections and capital planning
March	Critical issues identified and budget preparation begins
April	Meeting notices published and budget committee meeting held
May	Public hearing on budget where public testimony is received
June	Adopt budget, make appropriations, and levy taxes
July	Tax levy certified by county assessor of Columbia County

BUDGET ADOPTION

The Columbia 9-1-1 Communications District's budget is adopted by resolution in accordance with state statute which requires that estimated resources be equal to appropriations and provides the authority to spend public money and incur obligations for specific purposes. The budget is developed using expenditures and revenues expected to be realized during the fiscal year. All operating funds reasonably expected to be received are included in the budget resolution and are expended in accordance with the adopted resolution. State statute sets the fiscal year as beginning July 1 and ending June 30 and allows for annual or biennial budgeting. The District uses single fiscal year budgeting. The Board of Directors must adopt the budget by June 30 of each year.

BUDGET AMENDMENTS

The Board of Directors are permitted by state statute to amend the budget appropriations at anytime during the fiscal year. These amendments must continue to adhere to the balanced budget statutory requirements and cannot change the property tax levy or in any manner alter a taxpayer's liability. The District's budget is adopted by appropriations within each fund. Resolutions approved by the Board of Directors are required to increase or decrease appropriations in any fund. Budget adjustments or transfers from one line item to another within the same fund, must be approved by the Board of Directors.

Proposed Budget Calendar

FISCAL YEAR JULY 1, 2024 – JUNE 30, 2025

<i>Appointment of Budget Officer</i>	January 25, 2024
<i>Board of Director's Input Advisory Committee Member's Input Preparation of Proposed Budget</i>	February 1, 2024 – April 25, 2024
<i>Submit Budget Meeting Notice to paper Post Budget Meeting Notice on District Website</i>	March 28, 2024
<i>Publish Budget Meeting Notice</i>	April 3/10 & 5/12, 2024
<i>Meeting of the District Budget Committee</i>	April 25, 2024
<i>2nd Meeting of the District Budget Committee</i>	TBD
<i>Deadline Proposed Budget to be Approved</i>	May 3, 2024
<i>Publish Budget Hearing Notice & Summary</i>	May 10, 2024
<i>Hold Budget Hearing & take Public Testimony</i>	May 23, 2024
<i>Adopt Budget & Make Appropriations</i>	June 27, 2024
<i>Submit Levy, Appropriation Resolution & Budget to Assessor by</i>	July 15, 2024
<i>Submit Levy, Appropriation Resolution & Budget to County Clerk by</i>	September 30, 2024

The highlighted date is the public's opportunity to provide feedback and comments on the District's financial plans for fiscal year 2024-2025.

TAX RATE AND COLLECTIONS

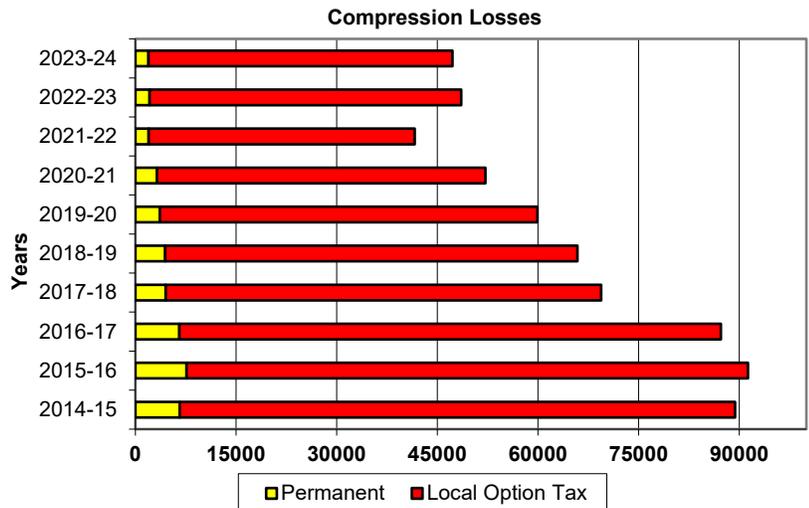
TAX AUTHORITY

Columbia 9-1-1 Communications District may impose the taxes provided for in the proposed budget at the permanent tax rate of 25.54 cents per \$1,000 of assessed value for operations. The renewal of the District's five-year local option levy at the rate of 29 cents per \$1,000 of assessed value was approved by voters in the May 2019 election. The local option levy is scheduled to expire on June 30, 2024. A measure renewing the five-year local option tax is being submitted to the electors of the District on May 21, 2024.

PROPERTY VALUATIONS

In 1990, Measure 5 was passed that restricted the amount of taxes levied per \$1,000 of a property's real market value (RMV). For all general governments, the limitation is \$10 per \$1,000 of RMV. The limitation is \$5 per 1,000 for schools. Measure 50, passed in 1997, rolled back property values for taxation purposes, leading to the creation of two different property values. Real market value (RMV), which theoretically reflects a property's likely sales price, is used to calculate tax caps. Assessed value (AV), normally the lower of the two, is used to calculate taxes.

If the full consolidated rate applied to the AV of a property is more than the consolidated rate limit applied to the RMV, each district's tax in that category is reduced, or compressed, proportionately so that it does not exceed the rate limits. However, if a district also has a local option levy, that levy is compressed first before the permanent operating taxes. The graph to the right shows the District's revenue losses due to compression over the last 10 years, which totals approximately \$652,733.



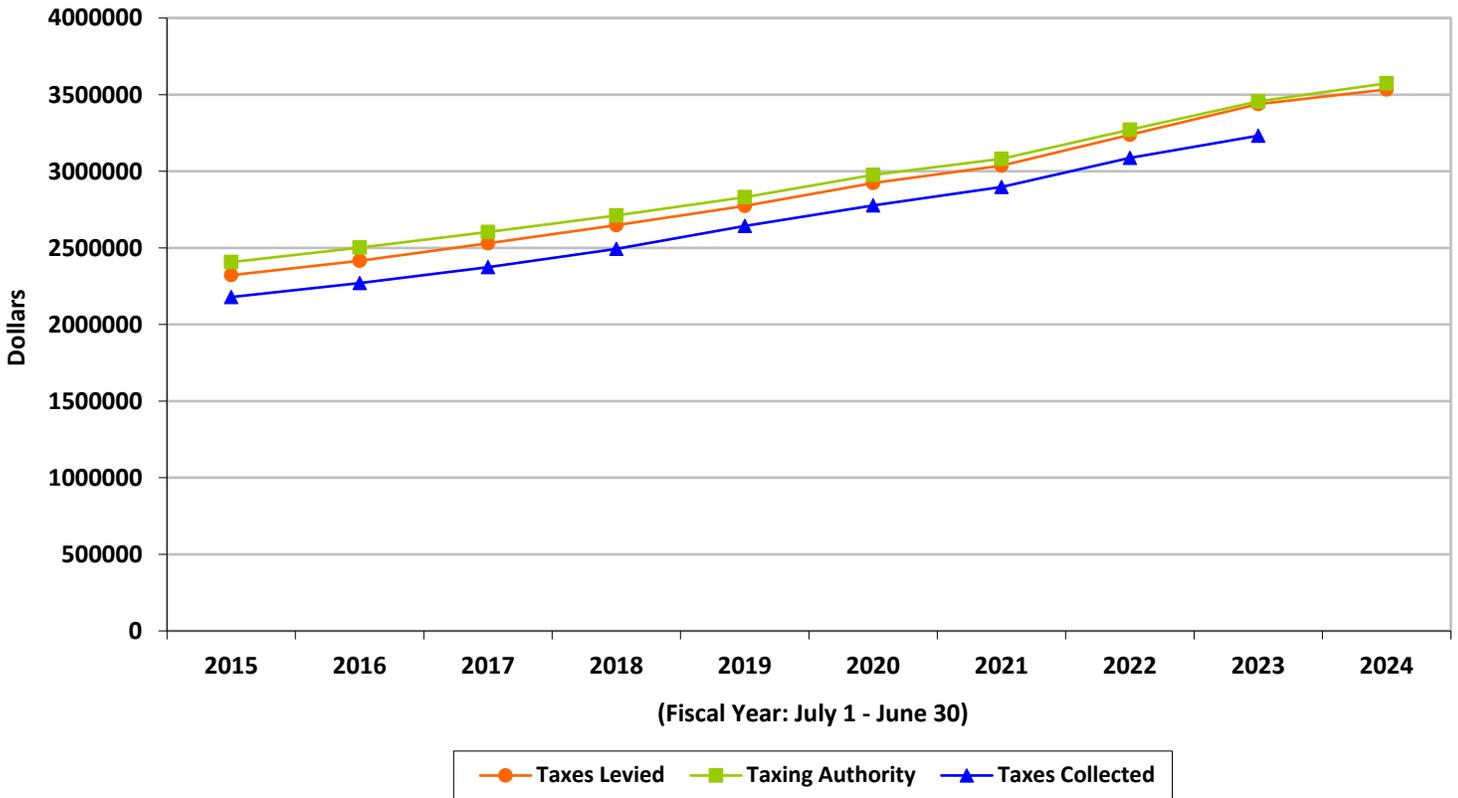
COLLECTION RATE

The collection rate for Columbia County for fiscal year 2022-2023 was 95.2 percent, with an average of 94.9 percent over the past five years. In preparing this budget proposal, a collection rate of 95.0 percent was used to adjust tax revenue collections for future property devaluations, compression, discounts and uncollectibles.

TAX COLLECTION CALCULATION

Estimated Assessed Valuation – Permanent:	\$6,642,637,223
Estimated Assessed Valuation – Local Option:	\$6,844,566,007
Expected Collection Rate:	95.0 percent
Projected Collections: Permanent Tax Rate	\$1,609,849
Local Option Levy	<u>1,842,634</u>
	\$3,452,483

Taxing Authority, Taxes Levied and Taxes Collected



	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Taxes Levied	2,321,966	2,416,095	2,530,399	2,648,341	2,774,127	2,923,527	3,036,740	3,238,232	3,438,036	3,534,251
Taxing Authority	2,407,013	2,502,153	2,603,355	2,711,630	2,831,517	2,975,894	3,080,866	3,271,665	3,456,006	3,574,354
Taxes Collected	2,179,124	2,270,480	2,374,444	2,493,739	2,643,591	2,776,967	2,897,200	3,087,235	3,232,228	
Compression Loss	89,366	91,267	80,702	69,410	65,887	59,912	52,165	41,636	48,557	47,261

	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
Property Taxes Collected, by Columbia County	94.1%	94.0%	94.2%	94.2%	94.1%	94.5%	94.8%	95.1%	95.2%	95.2%

BUDGET SUMMARY – ALL FUNDS

Fund	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Budgeted	2024-25 Budgeted
REVENUE					
Current Tax	2,897,200	3,087,235	3,232,228	3,302,810	3,452,483
9-1-1 Excise Tax	576,036	745,043	764,017	740,000	760,000
OEM Reimbursements	74,918	34,381	0	0	0
SIP Revenue – PGE	52,796	51,915	49,576	43,800	43,500
Communications Fees	31,896	19,252	6,625	20,100	20,000
Interest Income	50,707	39,623	230,342	167,700	192,855
Other Income	142,619	131,831	68,817	68,700	72,000
Total Revenue	\$3,826,172	\$4,109,280	\$4,351,605	\$4,343,110	\$4,540,838
EXPENDITURES					
Personnel services	\$2,460,774	\$2,399,251	\$2,521,972	\$3,174,200	\$3,197,910
Materials and services	611,460	564,852	839,310	1,294,500	1,321,500
Capital outlay	450,338	289,442	977,954	3,677,500	5,574,025
Contingency	0	0	0	302,410	340,883
Reserve for Future Expenditures	0	0	0	1,767,700	1,858,520
Debt payments	0	0	0	0	0
Total Expenditures	\$3,522,572	\$3,253,545	\$4,339,236	\$10,216,310	\$12,292,838
Change in fund balance	303,600	855,735	12,369	(5,873,200)	(7,752,000)
Beginning funds balance	6,142,428	6,446,028	\$7,301,763	6,723,200	8,602,000
Ending Fund Balance	6,446,028	7,301,763	7,281,222	850,000	850,000

CHANGE IN FUNDS BALANCE

In fiscal year 2020-2021, the microwave link between Clatskanie and Green Mountain was completed. The Meissner site has received approval for our site plans and the engineering firm is working on the building permits. The District's business facility electrical, data services and security control equipment were upgraded which included upgrading the lighting with LED fixtures and replacement of the access control system. Monies transferred to reserve funds are being set aside to address the radio system replacement project. Tax revenues continue to grow as real market values increase across the county.

During fiscal year 2021-2022, an engineering firm, contracted to consult the District in the radio system replacement project, made a presentation to the Board and users detailing solutions for the upgrade. Two microwave paths between three of the District's radio towers were upgraded. The Meissner radio site is in the beginning stages of being upgraded with a new shelter, replacing the current pole with a much taller tower and encompassing the site with security fencing and security cameras.

In fiscal year 2022-23, a construction contract for the Meissner site improvements was approved and work began with anticipated completion in early summer 2023. Three additional microwave paths were approved to be upgraded. These upgrades are scheduled to be completed by the end of this fiscal year. In addition, improvements to the Bald Hill site will be completed. Monies continue to be transferred to reserve funds for radio system improvements.

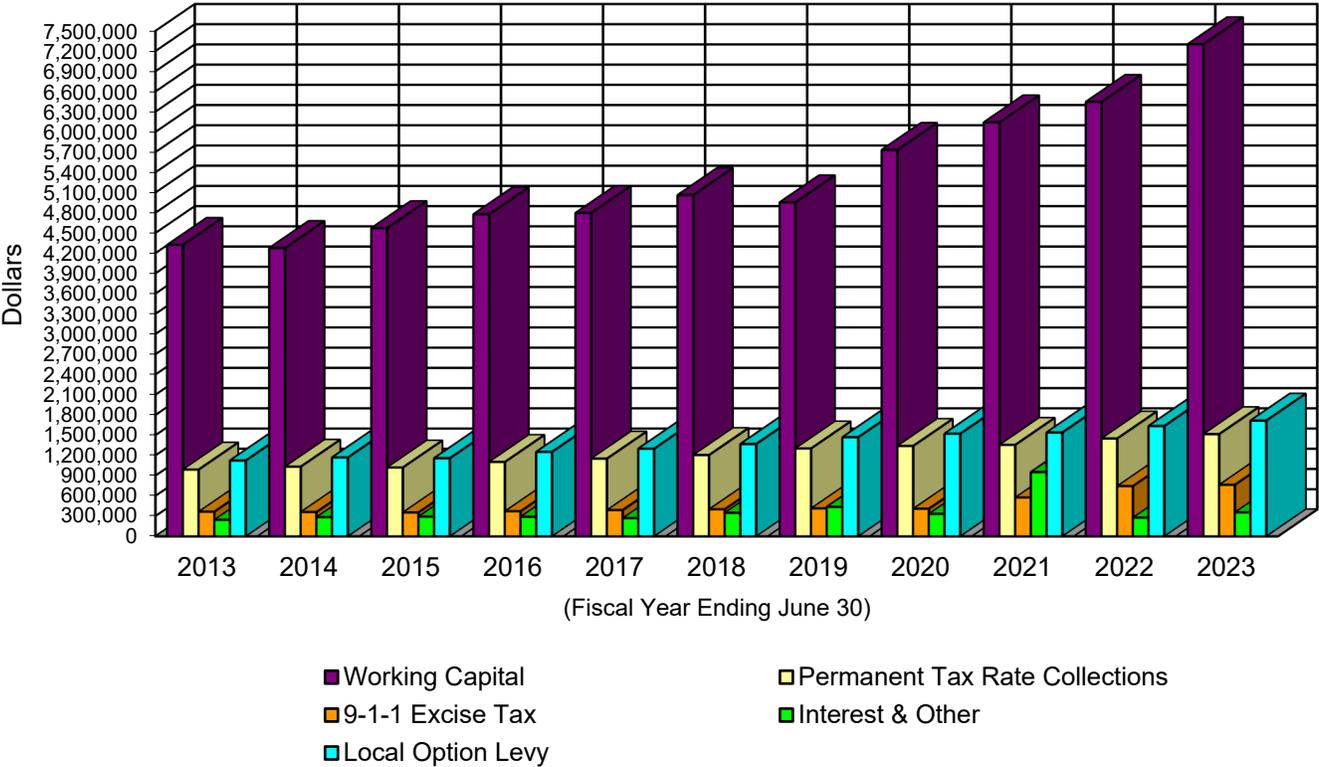
In fiscal year 2023-24, a plan for the radio system will be in place and will likely include the need to go to the voters for a GO Bond issuance or an increase in the local option tax. The Meissner site and the microwave upgrade projects will be completed. Plans for the expansion of the dispatch center will be completed. Monies will be set aside in reserve funds to address this project.

Fiscal year 2024-25, the District will be focused on the next generation public safety radio system replacement. It is the desire of the District to seek approval from the voters to pass a general obligation bond to fund the project. In an effort to decrease the total amount of the bond, the District has, over the past several years, been directing funds to our Equipment Reserve fund to help offset the "ask" of the voters. Additionally, the District will be replacing the Operation Dispatch floor console furniture and updating the flooring of the room as part of our ongoing five-year strategic plan.

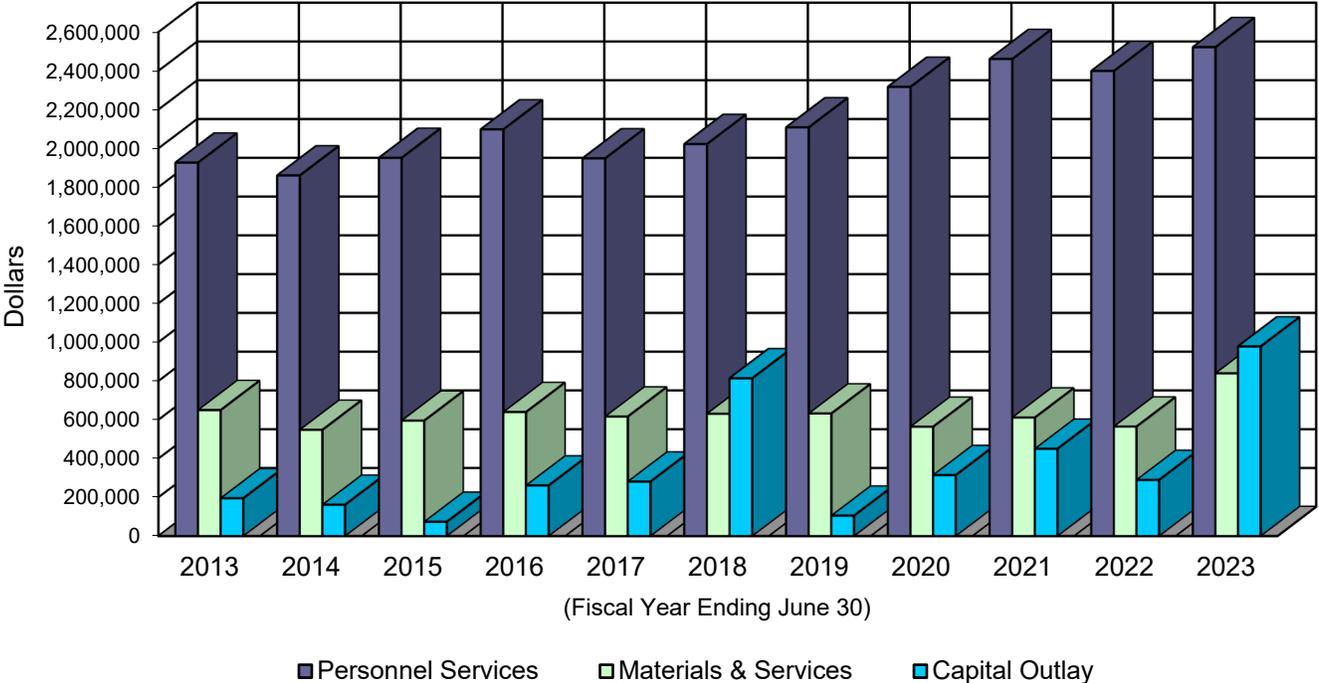
Funds Budget Summary

Fund	General Fund	Facilities Reserve Fund	Equipment Reserve Fund	Revenue Loss Reserve Fund	Total Budget All Funds	% of Total Budget
REVENUE						
Current Tax	\$3,452,483	\$0	\$0	\$0	\$3,452,483	23.26%
9-1-1 Excise Tax	760,000				760,000	5.12
SIP Revenues – PGE	43,500				43,500	.29
Communications Fees	20,000				20,000	.13
Interest Income	74,980	8,510	68,655	40,710	192,855	1.30
Other Income	72,000				72,000	.49
Total Revenue	4,422,963	\$8,510	\$68,655	\$40,710	\$4,540,838	30.59%
EXPENDITURES						
Personnel Services	\$3,197,910	\$0	\$0	\$0	\$3,197,910	21.55%
Materials and Services	1,321,500				1,321,500	8.90
Capital Outlay	60,000	943,330	4,570,695	0	5,574,025	37.55
Contingency	340,883				340,883	2.30
Reserve for Future Expenditures	0			1,858,520	1,858,520	12.52
Total Expenditures	\$4,920,293	\$943,330	\$4,570,695	\$1,858,520	\$12,292,838	82.82%
Revenue less expenditures	(\$497,330)	(\$934,820)	(\$4,502,040)	(\$1,817,810)	(\$7,752,000)	
Fund transfers	(1,700,000)	300,000	1,400,000	0	0	
Change in fund balance	(\$2,197,330)	(\$634,820)	(\$3,102,040)	(\$1,817,810)	(\$7,752,000)	
Beginning fund balance	3,047,330	634,820	3,102,040	1,817,810	8,602,000	57.95%
Ending Fund Balance	850,000	0	0	0	850,000	5.73%
Total Budget for the year ending 6/30/2025	\$7,470,293	\$943,330	\$4,570,695	\$1,858,520	\$14,842,838	
Total Budget for the year ending 6/30/2024	\$6,781,110	\$602,200	\$3,015,300	\$1,767,700	\$12,166,310	
Total Budget for the year ending 6/30/2023	\$6,358,207	\$322,400	\$3,257,600	\$1,695,500	\$11,633,707	

Revenues by Major Source - All Funds



Expenditures by Major Source - All Funds



FUND DESCRIPTION

The general fund budget is the chief operating budget for Columbia 9-1-1 Communications District. It is used to account for all financial expenditures and revenues for daily operation of the 9-1-1 District. The fund is accounted for by using the cash basis of accounting. Other funds are designated for special purposes. Within the general fund we show recommended appropriations in categories required by Oregon Budget Law: Personnel Services, Materials and Services, Capital Outlay, Fund Transfers and Contingency. The expenditures and revenues for the general fund are detailed below.

FUND SUMMARY

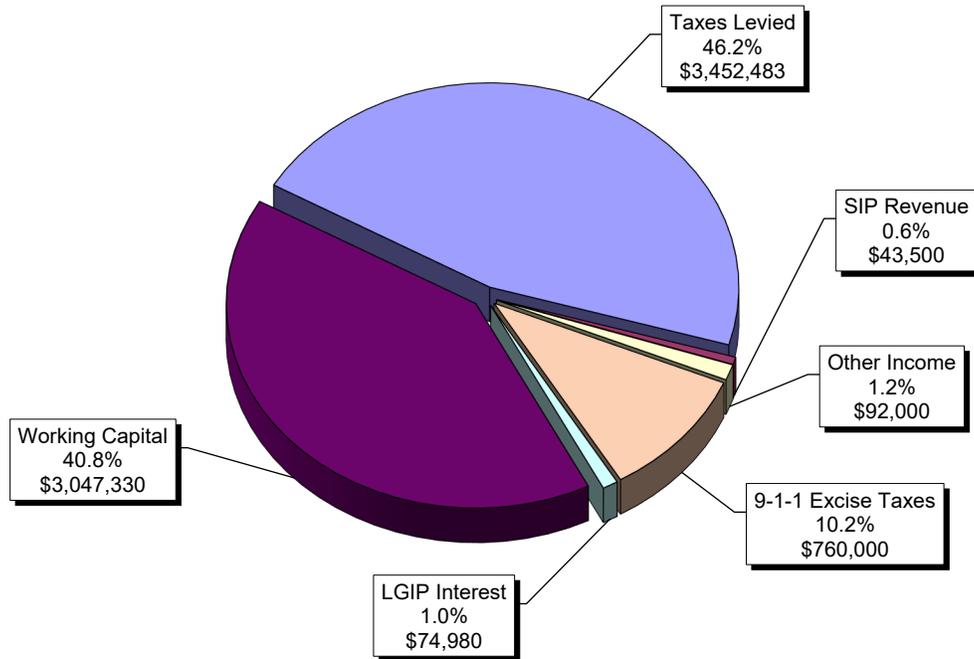
Revenues	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
Net Working Capital	2,527,454	2,615,181	2,911,306	2,540,500	3,047,330
Previously Levied Taxes	78,037	61,977	54,882	56,300	60,000
Interest	20,732	16,108	91,711	65,200	74,980
9-1-1 Excise Tax	576,036	745,043	764,017	740,000	760,000
OEM Reimbursements	74,918	34,381	0	0	0
Communications Fees	31,869	19,252	2,109	20,100	20,000
Tower Site Lease Revenue	14,526	8,227	10,082	8,700	8,500
Rents/Royalties	37,359	0	4,516	1,000	1,000
Miscellaneous	2,813	2,689	3,854	2,700	2,500
Forest Trust Funds	9,911	58,938	0	0	0
SIP Revenue - PGE	52,796	51,915	49,576	43,800	43,500
Taxes Collected/Levied	<u>2,897,200</u>	<u>3,087,235</u>	<u>3,232,228</u>	<u>3,302,810</u>	<u>3,452,483</u>
Total	6,323,651	6,700,946	7,124,281	6,781,110	7,470,293
<hr/>					
Expenditures Appropriations	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
Personnel Services	2,460,774	2,399,251	2,521,972	3,174,200	3,197,910
Materials & Services	611,460	564,852	839,310	1,294,500	1,321,500
Capital Outlay	36,236	31,201	13,404	60,000	60,000
Fund Transfers	600,000	800,000	1,200,000	1,100,000	1,700,000
Contingency	0	0	0	302,410	340,883
Total Expenditures	3,708,470	3,795,304	4,574,686	5,931,110	6,620,293
Ending Fund Balance	<u>2,615,181</u>	<u>2,905,642</u>	<u>2,549,595</u>	<u>850,000</u>	<u>850,000</u>
Total	6,323,651	6,700,946	7,124,281	6,781,110	7,470,293

General Fund Projected Expenditures and Revenues

Fiscal Year 2024-2025

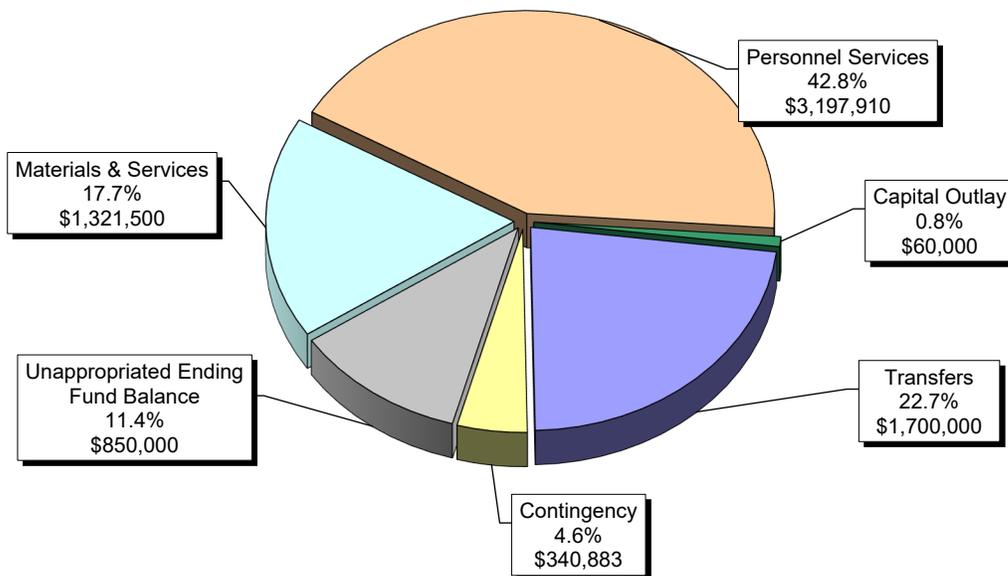
Where Does the Money Come From?

Total General Fund Revenues \$7,470,293



Where Does the Money Go?

Total General Fund Expenditures \$7,470,293



EXPENDITURE SUMMARY	Actual Prior Year 2021-22	Actual Prior Year 2022-23	Budget Current Year 2023-24	Proposed Future Year 2024-25	Approved by Budget Committee 2024-25	Adopted By Governing Board 2024-25
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**GENERAL FUND--
PERSONNEL SERVICES**

Executive Director	\$ 120,277	\$ 120,277	\$ 137,200	\$ 145,200		
Chief Financial Officer	98,431	130,167	98,000	106,850		
Office Support Specialist	58,334	69,130	69,700	76,180		
Operations Manager	91,636	100,803	109,600	116,530		
Technical Manager	86,604	106,730	103,900	114,480		
Training & Certification Coordinator	53,610	83,763	92,600	86,420		
CAD Specialist	87,006	91,362	97,000	99,960		
Technology & Facilities Specialist	49,903	43,656	78,500	88,890		
Lead Dispatchers	131,599	89,782	113,600	221,133		
Full-time Comm. Specialists	572,612	624,461	852,400	726,327		
Part-time Comm. Specialists	50,762	53,783	77,200	61,960		
Overtime Wages	141,423	133,809	137,300	145,540		
Holiday Premium Pay	10,850	10,922	20,900	45,000		
FICA	117,931	128,738	152,100	152,100		
PERS	306,548	315,493	426,800	426,800		
Workers Compensation Insurance	2,353	2,053	3,400	3,600		
Oregon Work Hrs Assessment	718	300	1,100	1,200		
Unemployment Insurance	13,888	14,108	18,300	19,200		
Medical,Rx, Dental, Vision Insurance	325,883	316,212	470,600	470,600		
LTD,Life, AD&D Insurance	13,288	14,542	17,600	17,640		
Employee Assistance Program	0	487	3,000	3,000		
Flexible Spending Plan Admin.	1,548	1,270	1,600	1,600		
Deferred Compensation/VEBA	52,957	57,727	75,900	43,440		
Other Personnel Services	11,090	12,014	15,900	16,700		
Fitness/Wellness	0	384	0	7,560		

TOTAL PERSONNEL SERVICES	\$ 2,399,251	\$ 2,521,973	\$ 3,174,200	\$ 3,197,910	\$ -	\$ -
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PERSONNEL SUMMARY	Actual Prior Year 2020-21	Actual Prior Year 2021-22	Actual Prior Year 2022-23	Budget Current Year 2023-24	Actual Current Year 2023-24	Proposed Future Year 2024-25
Executive Director	1.00	1.00	1.00	1.00	1.00	1.00
Chief Financial Officer	1.00	1.00	0.50	1.00	1.00	1.00
Office Support Specialist	1.00	1.00	1.00	1.00	1.00	1.00
Operations Manager	1.00	1.00	1.00	1.00	1.00	1.00
Technical Manager	1.00	1.00	1.00	1.00	1.00	1.00
Training & Certification Coordinator	1.00	1.00	1.00	1.00	1.00	1.00
CAD Specialist	1.00	1.00	1.00	1.00	1.00	1.00
GIS Specialist/Technology & Facilities Specialist	1.00	0.00	1.00	1.00	1.00	1.00
Lead Dispatchers	2.00	2.00	1.00	2.00	3.00	3.00
* Full-time Communications Specialists	9.00	8.00	9.00	11.00	7.00	10.00
* Full-time Communications Specialists-Trainees	1.00	1.00	2.00	4.00	1.00	4.00
* Part-time Communications Specialists	0.50	1.00	1.00	1.00	0.00	1.00
TOTAL PERSONNEL (FTE)	20.50	19.00	20.50	26.00	19.00	26.00

*Employee numbers reflect employee count at budget preparation time or April of each year
Numbers in table are in full-time equivalents.*

2024-2025 Budget Highlights:

The fiscal year 2024-2025 budget allows for a staffing allotment of 15 full-time Communications Specialists (Comm Specs), including three Lead Dispatchers, plus two part-time Comm Specs. The District recently opened a recruitment process seeking qualified Comm Specs. Applicants will then be screened for qualifications and aptitude. The number of applications received over the years has dropped dramatically; a problem that is being noticed industry wide. The District has developed a continuous recruitment process for lateral applicants.

It is the continued goal to reach a staff minimum of three Communications Specialists nearly 24 hours a day with a fourth scheduled during busier hours. Lead Dispatchers continue to provide support to Comm Specs and assist the Operations Manager with various tasks. This level of staffing supports ongoing training requirements and is a more efficient coverage of earned leave requests using less overtime mandates.

Maintained in the personnel strength for the fiscal year 2024-2025 budget is a full-time Executive Director who oversees all facets of District services and facilities administration, a full-time Chief Financial Officer responsible for managing the activities of the financial and administrative services of the District, a full-time Operations Manager with direct oversight of the dispatch center, a full-time Technical Manager who is responsible for technical, facilities and security systems, a full-time Training & Certification Coordinator who is responsible for quality assurance and training, a full-time CAD Specialist who is responsible for the creation and maintenance of a variety of integrated computerized data bases related to operations, a full-time Technology and Facilities Specialist who is responsible for assisting the Technical Manager with various capital projects and a full-time Office Support Specialist who provides support to all District personnel.

Personnel Benefits and Payroll Taxes

(Based on Wage/Salary total of \$1,989,420 Calculated at Current Wage Scales)

<p>Deferred Compensation – 457(b) and 457(b) Roth Match of 2% of wages made to participating employee’s account. The 2% match is considered wages and is calculated above as such.</p>	\$152,100
<p>FICA (6.2% Social Security tax, 1.45% Medicare tax) Tax imposed on both employees and employers to fund Social Security and Medicare.</p>	426,800
<p>PERS (OPSRP – 21.28%, Tier1/Tier 2 – 24.23%) State of Oregon defined benefit pension plan to which both the employee and employer contribute to.</p>	3,600
<p>SAIF Workers Compensation Insurance State of Oregon requires employers to carry insurance on their employees to help cover lost wages in the event of a job-related illness or accident.</p>	1,200
<p>Oregon State Workers Comp. Assessment The Department of Consumer & Business Services sets the work hours assessment rate that is applied to each hour worked by each paid employee.</p>	19,200
<p>Oregon State Unemployment tax (1.5% of \$52,800) Employer pays premiums on employee’s behalf for state unemployment insurance when an employee becomes unemployed through no fault of their own.</p>	470,600
<p>CCIS Trust, health insurance</p>	17,640
<p>Standard Insurance LTD, Life, AD&D Long term disability (LTD) insurance and Accidental Death & Dismemberment (AD&D) is to help protect employees and their family from the financial impact of missing work due to an accident, sickness, death or dismemberment.</p>	3,000
<p>Employee Assistance Program (EAP) Provides employees and their family with confidential counseling services to help deal with personal and family issues.</p>	1,600
<p>Pacific Source Administrators: Flexible Spending Plan Fees paid to the administer of employee flexible spending accounts.</p>	43,440
<p>HRA/VEBA HRA/VEBA accounts are employer paid tax free contributions made to special trust accounts on behalf of employees. Funds can only be used for eligible healthcare costs.</p>	7,560
<p>Fitness/Wellness Employer pays half of membership for employee.</p>	16,700
<p>Other Personnel Services (Applicant physicals, drug testing, etc.)</p>	<u>16,700</u>
TOTAL BENEFITS AND PAYROLL TAXES	<u>\$1,163,440</u>

Medical/Vision/Dental Insurance Benefits

Regence BCBS Copay Plan B	EE	EE + Child	EE + Children	EE + Spouse	EE + Family
2024 Premium Rates:					
Medical	\$ 715	\$ 1,333	\$ 1,773	\$ 1,523	\$ 2,046
Vision	10	12	22	14	25
Dental	<u>50</u>	<u>78</u>	<u>145</u>	<u>89</u>	<u>168</u>
1 month Premium	775	1,423	1,940	1,626	2,239
2024 for 5 months	3,875	7,115	9,700	8,130	11,195
2025 (projected ↑ 7 months)	<u>5,700</u>	<u>10,457</u>	<u>14,263</u>	<u>11,952</u>	<u>16,451</u>
5.0% Medical / 6.0% Vision					
5.0% Dental					
2024-2025 Projected Annual					
Total	\$ 9,575	\$17,572	\$23,963	\$20,082	\$27,646

KAISER Deductible A	EE	EE + Child	EE + Children	EE + Spouse	EE + Family
2024 Premium Rates:					
Medical	\$ 765	\$ 1,403	\$ 1,892	\$ 1,603	\$ 2,181
Vision	7	12	16	14	19
Dental	<u>77</u>	<u>118</u>	<u>223</u>	<u>135</u>	<u>257</u>
1 month Premium	849	1,533	2,131	1,752	2,457
2024 for 5 months	4,245	7,665	10,655	8,760	12,285
2025 (projected ↑ 7 months)	<u>6,478</u>	<u>11,722</u>	<u>16,252</u>	<u>13,392</u>	<u>18,737</u>
10% Medical / 10% Vision					
0% Dental					
2024-2025 Projected Annual					
Total	\$10,723	\$19,387	\$26,907	\$22,152	\$31,022

Employee Participation (#)	EE	EE + Child	EE + Children	EE + Spouse	EE + Family
Regence BCBS	\$28,725 (3)	\$17,572 (1)	\$23,963 (1)	\$60,246 (3)	\$ 27,646 (1)
Kaiser	\$42,892 (4)	\$19,387 (1)	\$ 0 (0)	\$44,304 (2)	\$ 93,066 (3)

Health Insurance premium cost, current employees	\$ 357,801
New hires, full year cost at Kaiser Employee + Family	<u>108,577</u> (3.5)
Total Health Insurance Premium Cost	466,378
Less 5% Employee cost share	<u>(23,319)</u>
Total Projected Fiscal Year 2024-2025 Premium Cost	\$443,059

EXPENDITURE SUMMARY	Actual Prior Year 2021-22	Actual Prior Year 2022-23	Budget Current Year 2023-24	Proposed Future Year 2024-25	Approved by Budget Committee 2024-25	Adopted By Governing Board 2024-25
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**GENERAL FUND--
MATERIAL & SERVICES**

Tower Site Lease/Rent	\$ 42,804	\$ 30,673	\$ 56,900	\$ 58,000		
Tower Site & Facility Maintenance	6,087	2,889	12,400	4,000		
Tower Site Power & Backup Power	12,005	11,246	18,400	25,000		
Tower Site Equipment R&M	61,909	65,560	75,700	85,000		
On-Site Backup Power, R&M, Fuel	2,090	801	10,100	10,100		
On-Site Radio & Audio Recording Equip. R&M	8,224	18,133	22,100	22,100		
CAD/GIS/Operations Systems R&M	90,006	190,081	212,300	209,800		
Administrative Data Systems R&M	24,775	53,602	74,400	70,000		
Operations Supplies, Repairs & Maintenance	2,104	3,853	5,600	5,600		
Facility Utilities	37,843	40,749	45,900	49,700		
Facility Maintenance	52,383	41,046	62,100	62,100		
Telecommunications/Emergency	7,912	11,104	8,900	15,000		
Telecommunications/Radio	3,535	4,005	7,500	7,500		
Telecommunications/Data Base Access	1,525	650	3,900	1,000		
Telecommunications/Business	20,593	21,181	23,300	23,300		
Office Equipment Lease R&M	6,237	7,437	9,300	6,000		
Office Supplies & Expense	9,865	9,127	10,500	15,000		
Dues & Subscriptions	4,348	5,403	6,200	6,200		
Business Insurance	37,038	47,979	60,500	70,400		
Vehicle Expense	730	773	3,400	3,400		
Staff Training & Meeting Fees	18,668	18,224	27,000	27,000		
Staff Mileage & Transportation	4,622	7,168	18,000	18,000		
Staff Lodging & Meals	13,044	15,658	23,000	23,000		
Reference & Training Manuals	122	400	1,500	2,500		
Board Training & Meeting Fees	745	1,705	3,500	3,500		
Board Mileage & Transportation	0	1,788	4,500	4,500		
Board Lodging & Meals	364	3,227	6,500	6,500		
Notices & Publications	3,371	5,129	5,000	5,000		
Elections	0	0	15,000	15,000		
Legal Service	28,356	158,801	175,000	300,000		
Audit Service	7,250	0	14,600	14,600		
Debt Service	0	0	10,000	10,000		
Contract Labor services	8,217	11,550	24,000	2,000		
Professional Services	39,440	34,041	150,000	95,000		
Public Education & Publishing	3,228	1,267	65,000	25,000		
Recognition, Events & Awards	5,412	4,215	7,500	7,500		
Disaster & Event Preparedness	0	9,845	14,000	12,000		
Miscellaneous	0	0	1,000	1,200		

TOTAL MATERIAL & SERVICES	\$ 564,852	\$ 839,310	\$ 1,294,500	\$ 1,321,500		
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Expenditures Description

Tower site lease/rent - radio site lease/rental costs for radio sites

Columbia Heights	28,920	
Clatskanie Mountain	11,600	
Pisgah Homes	4,570	
Green Mountain	500	
Future site development	<u>12,400</u>	
	57,990	58,000

Tower site & facility maintenance - radio site brush control, fence, road & gate maintenance, building & HVAC maintenance 4,000

Tower site power & back up - fuel and power generation costs to radio sites

Corey Hill	5,750	
Meissner	2,720	
Clatskanie Mountain	11,440	
Columbia Heights	410	
Pisgah Homes	2,640	
Misc. emergency power	<u>2,040</u>	
	25,000	25,000

Tower site equipment repair & maintenance - off site radio and security equipment repair, maintenance and maintenance agreements

Day Wireless maintenance agreement	62,500	
Generator maintenance	9,000	
Security cameras repair and maintenance	4,500	
Miscellaneous and non-covered equipment	<u>9,000</u>	
	85,000	85,000

On-site back-up power, repair & maintenance, fuel

Generator fuel	500	
Generator maintenance	3,600	
UPS maintenance/repairs	4,000	
Miscellaneous equipment	<u>2,000</u>	
	10,100	10,100

On-site radio & audio recording equipment repair & maintenance:

Software/hardware maintenance and repair of Motorola Gold Elite console equipment, Equature logging recorder and other communications equipment

Day Wireless maintenance agreement	8,660	
Equature	8,500	
Net Motion licenses	3,400	
Miscellaneous & non-covered equipment	<u>1,500</u>	
	22,060	22,100

CAD/GIS/Operations systems repair & maintenance - projected cost of maintaining computer hardware and software for dispatch data bases, CAD functions, geographic info and mapping, enhanced 9-1-1 maintenance and other operations related to 9-1-1 call taking and dispatching

CentralSquare annual maintenance	97,400	
MAJCS manager	9,800	
CAD network costs	11,500	
Fiber optic connection	32,640	
Satellite internet service	1,450	
Station alert interface	16,000	
CAD to CAD/Fusion	23,000	
Analytical Reporting	4,200	
CPE call taking position	3,800	
Smart Horizons/EMD maintenance	5,000	
Other miscellaneous equipment	<u>5,000</u>	
	209,790	209,800

Administrative Data systems repair & maintenance - projected cost of maintaining computer hardware and software for administrative office functions

Microsoft Office 365 cloud system	22,400	
Email/Data Archiving system	9,080	
Criticall maintenance	2,000	
Web hosting	3,660	
Records request software	2,270	
Password maintenance software	2,100	
Scheduling software	4,560	
Anitvirus/Device monitoring software	3,850	
Accounting/Payroll software	8,000	
Electronic – DORS	8,100	
Miscellaneous	<u>3,900</u>	
	69,920	70,000

Operations supplies & expense - costs for headset repair/replacement, printer supplies, and other communications supplies 5,600

Facility Utilities - projected cost of electricity, water, sewer, internet and cable connections

Electricity	23,040	
Water/sewer	2,520	
Internet/Cable with redundancy connection	<u>24,120</u>	
	49,680	49,700

Facility Maintenance - maintenance cost for facility including janitorial services, landscape and parking lot maintenance, pest control, HVAC maintenance and miscellaneous repairs necessary to maintain building and grounds

HVAC maintenance	7,460	
Landscape maintenance	7,000	
Building maintenance	20,000	
Pest control	740	
Garbage	1,140	
Parking lot maintenance	800	
Alarm/Security/Fire	5,600	
Janitorial & supplies	14,800	
Miscellaneous repair & maintenance	<u>4,500</u>	
	62,040	62,100

Telecommunications/Emergency - Enhanced 9-1-1 trunks serving 15 jurisdictions, wireless number identification, 7 phone prefixes monthly line charge paid by OEM, Language line, 9-1-1 Backup, PSAP to PSAP, nonpublished user number

<u>Item</u>	<u># of lines</u>	<u>Avg./Mo.</u>	<u>Annual</u>	
9-1-1 Backup lines	(3)	182	2,180	
Emergency cell phones	(2)	50	600	
Interpreter services		239	2,870	
Phones in MICC	(6)	314	3,770	
First Net Hotspots	(4)	200	2,400	
Starlink		265	<u>3,180</u>	
			15,000	15,000

Telecommunications/Radio – Telephone circuit lines (T1) for connection to Scappoose Police Department 7,500

Telecommunications/Data Base Access – CenturyLink database extractions 1,000

Telecommunications/Business – local lines, long distance, cellular air time, internet access, remote CAD connectivity, equipment and maintenance charges

<u>Item</u>	<u># of lines</u>	<u>Avg./Mo.</u>	<u>Annual</u>	
<u>Administrative Lines:</u>				
Business lines	PRI Bundle	460	5,520	
Fax line	(1)	165	1,980	
First Net hotspots	(4)	200	2,400	
Long distance		60	720	
Video conferencing		100	<u>1,200</u>	
			11,820	
<u>Operation lines</u>				
Business lines	(5)	300	3,600	
CenturyLink, "0" Line	(1)	60	720	
Centurylink, Alarm Line	(2)	120	1,440	
CAD Dial In/Fax	(1)	65	780	
Lead cell phones	(2)	140	1,680	
PSAP to PSAP	(1)	60	720	
Nonpublished number	(2)	100	1,200	
Day Wireless Dial In	(1)	50	600	
Long distance		60	<u>720</u>	
			11,460	23,300

Office equipment lease, repairs & maintenance - annual lease and maintenance agreements, supplies and miscellaneous repairs to office equipment

Copy machines	(3)	6,000	6,000
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Office supplies expense - includes supplies for office machines, copies and plotter supplies, water service, shredding service, postage and other expendable supplies 15,000

Dues & Subscriptions - professional organization membership fees (i.e., SDAO, LOC, APCO, NENA, Chambers of Commerce) and publications (i.e., newspapers, 9-1-1 Magazine, training bulletins) 6,200

Business Insurance – liability coverage provided by SDIS, including property, equipment and auto. Property coverage contains flood and earthquake endorsements. A comprehensive crime policy is included for elected board members and employees. Cyber liability coverage has been recommended to be added. Projected increase of 15% for 2023.

Jan.-Jan. 23-24

Liability	22,981	
Property	21,400	
Earthquake	8,241	
Flood	3,887	
Crime Coverage	1,023	
Auto	699	
Cyber Liability	<u>2,951</u>	
	61,182 + 15% = 70,360	70,400

Vehicle Expense - fuel and maintenance cost for District owned vehicle 3,400

Staff Training & Meeting Fees - registration and tuition fees for training and meeting attendance by staff. 27,000

Staff Mileage & Transportation - mileage, parking and transportation cost reimbursement to staff for attendance at business meetings and training. The District Board sets mileage reimbursement at the current U.S. General Services Administration (GSA) authorized rate and at actual cost for other transportation and parking. 18,000

Staff Lodging & Meals - expense for meals and lodging incurred by staff for attendance at business and training, per diem for meals and lodging will be at the U.S. GSA authorized rates 23,000

Reference & Training Materials - video tapes, audio tapes, books, reference manuals, reports, and other publications and supplies for training and reference 2,500

Board Training & Meeting Expense - registration, tuition, site rental and other fees associated with board meetings or attendance by Board members at training, training for new Board member or meetings 3,500

Board Mileage & Transportation - mileage and transportation costs incurred by Board members on District business and attendance at training, conferences or meetings at the U.S. GSA authorized rate	4,500
Board Lodging & Meals - lodging and meal costs incurred by Board members on District business or attending training and meetings	6,500
Notices & Publications - publications costs for official notices, employment recruiting announcements and publishing of requests for proposals and bids	5,000
Elections - costs for District elections charged by the County elections division	15,000
Legal Service - fees for legal advice concerning employment issues, collective bargaining, intergovernmental agreements, elections, public contracting, litigation, etc.	300,000
Audit Service - fees for interim and annual audit services, including state filing fee	14,600
Debt Service - payment of debt set-up fees and interest for tax anticipation or other general fund debt required. As of this fiscal year, the District has not needed to use debt financing for operation, however, this line item allows for such financing if necessary.	10,000
Contract Services – services contracted with another agency, organization or individual.	2,000
Professional Services - consultant, physician advisor, other specialized services not budgeted in reserve funds	95,000
Public Education & Publishing - multi-media development and production costs for public education materials includes school education programs, participation in annual community fairs, educational materials outlining 9-1-1 services and issues	25,000
Recognition Events & Awards - District employees, Board member, Advisory Committee member and public recognition awards and event expenses. Allows for annual awards and recognition events, bi-annual purchase of District logo shirts for each employee and other recognition of contributions to the District's mission.	7,500
Disaster & Event Preparedness – used to enhance disaster & major event readiness, may be used for preparedness drills, exercises, planning, supplies & contract services	12,000
Miscellaneous - unpredictable expenses which do not fit into any other category	<u>1,200</u>
TOTAL MATERIALS AND SERVICES	<u>\$1,321,500</u>

EXPENDITURE SUMMARY	Actual Prior Year 2021-22	Actual Prior Year 2022-23	Budget Current Year 2023-24	Proposed Future Year 2024-25	Approved by Budget Committee 2024-25	Adopted By Governing Board 2024-25
GENERAL FUND-- CAPITAL OUTLAY						
System Equipment - On-Site	0	0	\$ 15,000	\$ 15,000		
System Equipment - Off-Site	1,656	4,299	10,000	10,000		
Office & Facility Equipment	29,545	9,105	35,000	35,000		
TOTAL CAPITAL OUTLAY	\$ 31,201	\$ 13,404	\$ 60,000	\$ 60,000		

2024-2025 BUDGET HIGHLIGHTS:

The amount proposed allows for office equipment capital outlay which included the annual allowance for dispatch chair replacements, administrative software upgrades, computer peripherals and replacing aging office equipment. The outlay for systems equipment consists of possible hardware replacement and the potential replacement of cable, antennas and radios at remote sites, security system equipment replacement and other miscellaneous equipment. The budget amount also allows for minor radio system enhancements that improve the interoperability with our neighboring counties. All major radio system component replacements are funded out of the Equipment Reserve Fund.

EXPENDITURE SUMMARY	Actual Prior Year 2021-22	Actual Prior Year 2022-23	Budget Current Year 2023-24	Proposed Future Year 2024-25	Approved by Budget Committee 2024-25	Adopted By Governing Board 2024-25
GENERAL FUND-- FUND TRANSFERS						
To Equipment Reserve Fund	\$ 600,000	\$1,100,000	\$800,000	\$1,400,000		
To Facilities Reserve Fund	200,000	0	300,000	300,000		
To Revenue Loss Reserve Fund	0	100,000	0	0		
TOTAL FUND TRANSFERS	\$ 800,000	\$1,200,000	\$1,100,000	\$1,700,000		

REVENUE SUMMARY	Actual Prior Year 2021-22	Actual Prior Year 2022-23	Budget Current Year 2023-24	Proposed Future Year 2024-25	Approved by Budget Committee 2024-25	Adopted By Governing Board 2024-25
GENERAL FUND-- REVENUES						
Net Working Capital	\$ 2,615,181	\$ 2,905,642	\$ 2,540,500	\$ 3,047,330	\$	\$
Previously Levied Taxes	61,977	54,882	56,300	60,000		
Interest	16,108	91,711	65,200	74,980		
9-1-1 Excise Tax	745,043	764,017	740,000	760,000		
OEM Personal Svcs Reimburse.	34,381	0	0	0		
OEM Reimbursements	0	0	0	0		
Communications Service Fees	19,252	2,109	20,100	20,000		
Tower Site Lease Revenue	8,227	10,082	8,700	8,500		
Rents/Royalties, County	0	4,516	1,000	1,000		
Miscellaneous	2,689	3,854	2,700	2,500		
Forest Trust Fund	58,938	0	0	0		
SIP Revenue - PGE	51,915	49,576	43,800	43,500		
Taxes Collected in Year Levied	3,087,235	3,232,228	3,302,810	3,452,483		
TOTAL REVENUE	\$ 6,700,946	\$ 7,118,617	\$ 6,781,110	\$ 7,470,293	\$ -	\$ -

Revenue Description

Beginning Fund Balance, Net Working Capital

3/31 estimated balance	\$3,842,330	
Revenues to receive		
9-1-1 distribution	150,000	
Property taxes	72,300	
Interest income	17,700	
3 months estimated expenses	<u>(1,035,000)</u>	\$3,047,330

Previously Levied Taxes Estimated to be Received 60,000

Interest - Estimate of General Fund interest earnings on investments held in the local government investment pool, interest bearing checking account, etc. 74,980

9-1-1 Excise tax - Funds collected and disbursed by Oregon Emergency Management (OEM) designated for 9-1-1 PSAP telephone reporting system operations expense. Tax amount increased from 75 cents to \$1.00 beginning January 2020 and to \$1.25 on January 2021 and has not changed. 760,000

Communication Service Fees - Fees collected for providing dispatching, on-call paging, disaster preparedness, nonemergency radio monitoring out-of-district service fees and other community and user support services.

Tow companies	\$ 0	
Trojan/PGE	15,600	
Scappoose Fire District	2,100	
Westport Fire District	1,800	
Others	<u>500</u>	
	\$20,000	20,000

Tower Site Lease Revenue 8,500
 Revenue received from lease of space on District's radio towers.

Rents/Royalties 1,000

Miscellaneous Receipts - Public record tape and copying cost reimbursements, claim awards, etc.	2,500
Forest Trust Funds - Unpredictable disbursement revenue	0
SIP Revenue - Distribution received from Columbia County for Columbia County Community Service fee payments and negotiated payments received from Portland General Electric.	43,500

Total Revenues, Except Taxes to be Levied	\$4,017,810
Taxes Necessary to Balance Budget	<u>3,452,483</u>
TOTAL GENERAL FUND REVENUES	<u>\$7,470,293</u> =====

Facilities Reserve Fund

FUND DESCRIPTION

The Facilities Reserve Fund was established in 1991 for the purpose of 9-1-1 center expansion, remodeling, building or relocation, planning and completion. The Board of Directors took formal action in 2020 to extend this fund 10 years. The last year for this fund is 2030. Revenue is by transfer from the General Fund, interest earnings, and direct receipt of grant or loan proceeds. The fund is accounted for by using the cash basis of accounting.

FUND SUMMARY

Revenues	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
Net Working Capital	496,204	222,744	331,315	294,800	634,820
Trans. From General Fund	0	200,000	0	300,000	300,000
Interest	3,292	1,605	9,480	7,400	8,510
Total	499,496	424,349	340,795	602,200	943,330

Expenditures	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
Facilities	276,752	93,034	24,728	602,200	943,330
Total Expenditures	276,752	93,034	24,728	602,200	943,330
Ending Fund Balance	222,744	331,315	316,067	0	0
Total	499,496	424,349	340,795	602,200	943,330

2024-2025 BUDGET HIGHLIGHTS:

The District's fire alarm and sprinkler system is the original one constructed with the modular facility in 1999. It was built out with the additions of the radio room, MICC and the Extension. Funds have been included to replace the major components of this system.

Funds have also been set aside for implementation of the continuity of operations and continuity of government plan as it relates to solutions for a backup facility. Solutions could include the purchase of a mobile modular facility or the leasing and remodeling of existing property.

As the District awaits the recommendations and requirements from whomever is the successful vendor for the next generation radio replacement project, we expect that some of our existing radio site building structures will need to be updated or expanded, funds are being directed to the Facilities Reserve fund to help offset these costs and not include them in an ask of the voters for a General Obligation bond.

Equipment Reserve Fund

FUND DESCRIPTION

The Equipment Reserve Fund was established in 1991 for the purpose of accumulating needed funds for the replacement or purchase of communications equipment. The Board of Directors took formal action in 2020 to extend this fund 10 years. The last year for this fund is 2030. Revenue is by transfer from the General Fund, interest earnings and direct receipt of grant or loan proceeds. The fund is accounted for by using the cash basis of accounting.

FUND SUMMARY

Revenues	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
Net Working Capital	1,259,399	2,030,659	2,478,397	2,155,600	3,102,040
Trans. From General Fund	550,000	600,000	1,100,000	800,000	1,400,000
Interest	30,947	12,945	80,787	59,700	68,655
Total	1,840,346	2,643,604	3,659,184	3,015,300	4,570,695

Expenditures	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
Equipment	286,462	165,207	939,822	3,015,300	4,570,695
Total Expenditures	286,462	165,207	939,822	3,015,300	4,570,695
Ending Fund Balance	1,553,884	2,478,397	2,719,362	0	0
Total	1,840,346	2,643,604	3,659,184	3,015,300	4,570,695

2024-2025 BUDGET HIGHLIGHTS:

The District's radio system and microwave backbone was built in 2004 and needs major component replacements. A RFI was issued in 2017 with the goal of gathering necessary information and cost estimates that will aid the Board in making a decision on the most efficient and cost-effective way to upgrade the current VHF system. A contract for Phase I of the project was entered into with an engineering firm who evaluated our current system, reviewed the RFI responses, established an unbiased cost estimate and consulted the Board on the best solution. Funds were included for Phase II and III which will include the development of a plan, contract negotiations, procurement and project management.

The Board approved a contract last fiscal year for an engineering firm to oversee the construction of the upgrade of the Meissner radio site. Construction was delayed because of the COVID-19 pandemic. A civil construction Invitation To Bid (ITB) was published in April 2022 with construction commencing during 2022 - 2023. The upgrade includes a new shelter, replacing the current pole with a tower, replacing the diesel generator with one that operates on propane, a new security system that includes monitoring and parameter fencing.

For fiscal year 2024-2025, the District continues to direct funds to the Equipment Reserve fund to help offset any future request of the voters to approve a General Obligation bond.

Revenue Loss Reserve Fund

FUND DESCRIPTION

The Revenue Loss Reserve Fund was established in April 2002. The purpose of the fund is to accumulate funds to offset expenses when revenue is lost by county property devaluation and compression, losses due to the expiration of the local option levy, losses due to 9-1-1 excise tax limitations or sunsets or other revenue fluctuations. The Board of Directors took formal action in 2023 to extend this fund 10 years. The last year for this fund is 2033. Revenue is by transfer from the General Fund and interest earnings. The fund is accounted for by using the cash basis of accounting.

FUND SUMMARY

Revenues	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
Net Working Capital	1,564,886	1,577,444	1,586,409	1,732,300	1,817,810
Trans. From General Fund	0	0	100,000	0	0
Interest	12,558	8,965	48,364	35,400	40,710
Total	1,577,444	1,586,409	1,734,773	1,767,700	1,858,520

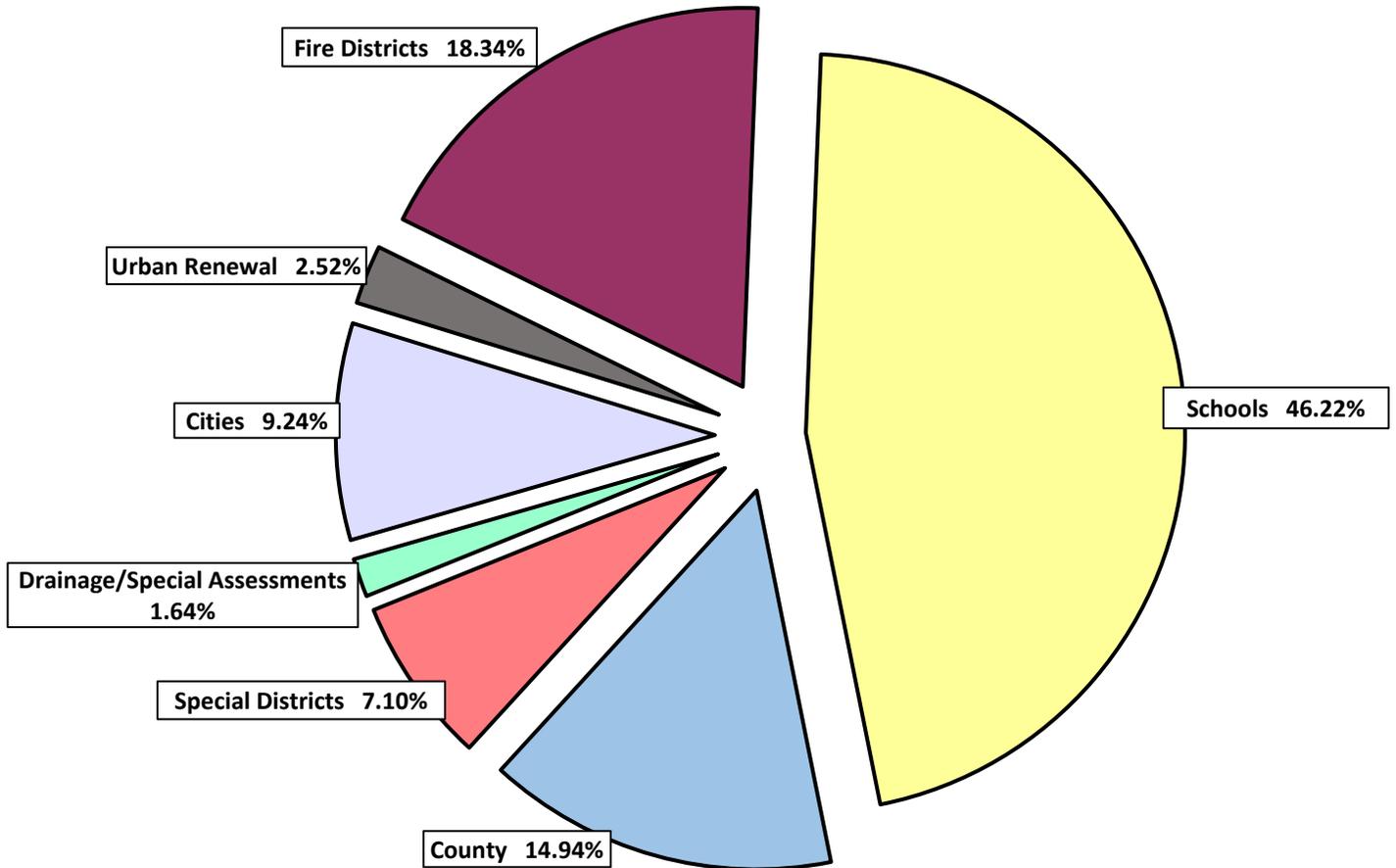
Expenditures	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Budget	2024-25 Budget
Transfer to General Fund	0	0	0	1,767,700	1,858,520
Total Expenditures	0	0	0	1,767,700	1,858,520
Ending Fund Balance	1,577,444	1,586,409	1,734,773	0	0
Total	1,577,444	1,586,409	1,734,773	1,767,700	1,858,520

2024-2025 BUDGET HIGHLIGHTS:

The reserve fund budget proposes funds to be set aside for the potential loss in revenue from the devaluation of property within the District's boundaries, the loss of revenue due to urban renewal districts and enterprise zone deferrals, to prepare for the possibility that the county voters could reject the next local option tax renewal, and for other revenue fluctuations such as the limitation of 9-1-1 excise tax distributions. These monies will help the District better absorb the losses and maintain critical operations without service interruption.

Per policy, this funds balance needs to be maintained at a level that will fund operating expenses currently funded with the local option tax, the estimated amount of loss due to property tax compression or value appeals and one quarter's distribution of the 9-1-1 excise taxes. Included in this balance will be (1) annual amount received from the local option tax, (2) 10.0 percent of the permanent property tax revenues and (3) one quarter's distribution of the 9-1-1 excise taxes.

Where Your Columbia County Property Tax Dollars Go 2023-2024 Fiscal Year



Cities	\$ 9,087,775
County	14,686,189
Drainage/SA	1,613,898
Fire Districts	18,038,421
Schools	45,448,307
Special Districts	6,982,100
Urban Renewal	<u>2,474,502</u>
TOTAL	\$98,331,192

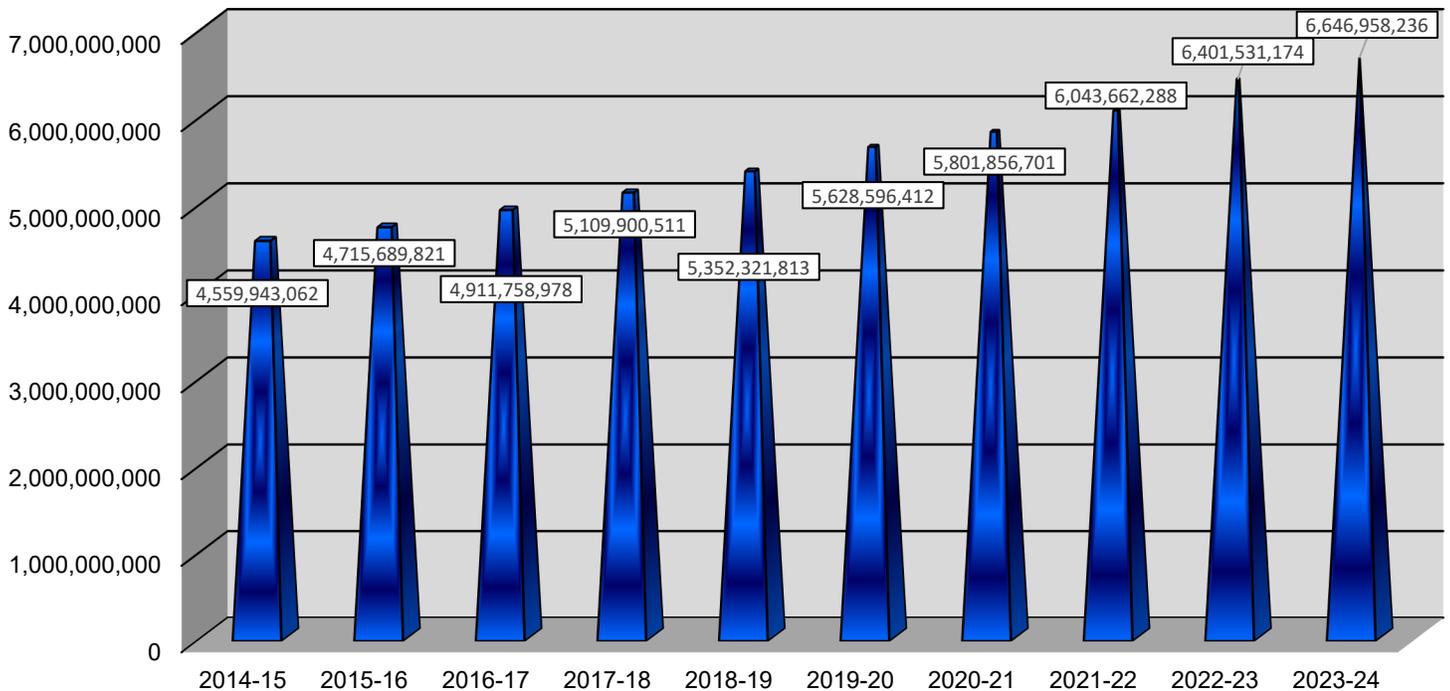
Source: Columbia County Tax Assessor, Summary of Assessment and Tax Roll

Columbia County Valuation and Total Taxes

Last Ten Fiscal Years

Year	Real Property	Personal Property	Utility Property	Total Assessed Value	Taxes
2023-24	5,600,375,996	95,170,636	900,409,167	6,646,958,236	98,331,192
2022-23	5,319,223,935	113,136,889	920,927,047	6,401,531,174	93,852,753
2021-22	5,062,132,174	110,798,015	824,575,387	6,043,662,288	86,053,943
2020-21	4,825,639,283	104,178,367	833,022,670	5,801,856,701	81,297,596
2019-20	4,641,683,566	96,940,940	855,181,700	5,628,596,412	78,991,571
2018-19	4,473,965,759	92,297,545	746,443,720	5,352,321,813	75,340,099
2017-18	4,295,809,019	87,573,170	688,809,560	5,109,900,511	72,769,548
2016-17	4,111,802,008	116,683,380	683,273,590	4,911,758,978	70,272,829
2015-16	3,973,171,766	105,855,955	636,662,100	4,715,689,821	66,417,585
2014-15	3,754,796,301	100,747,292	704,399,469	4,559,943,062	64,770,613

Columbia County Valuation Growth Chart



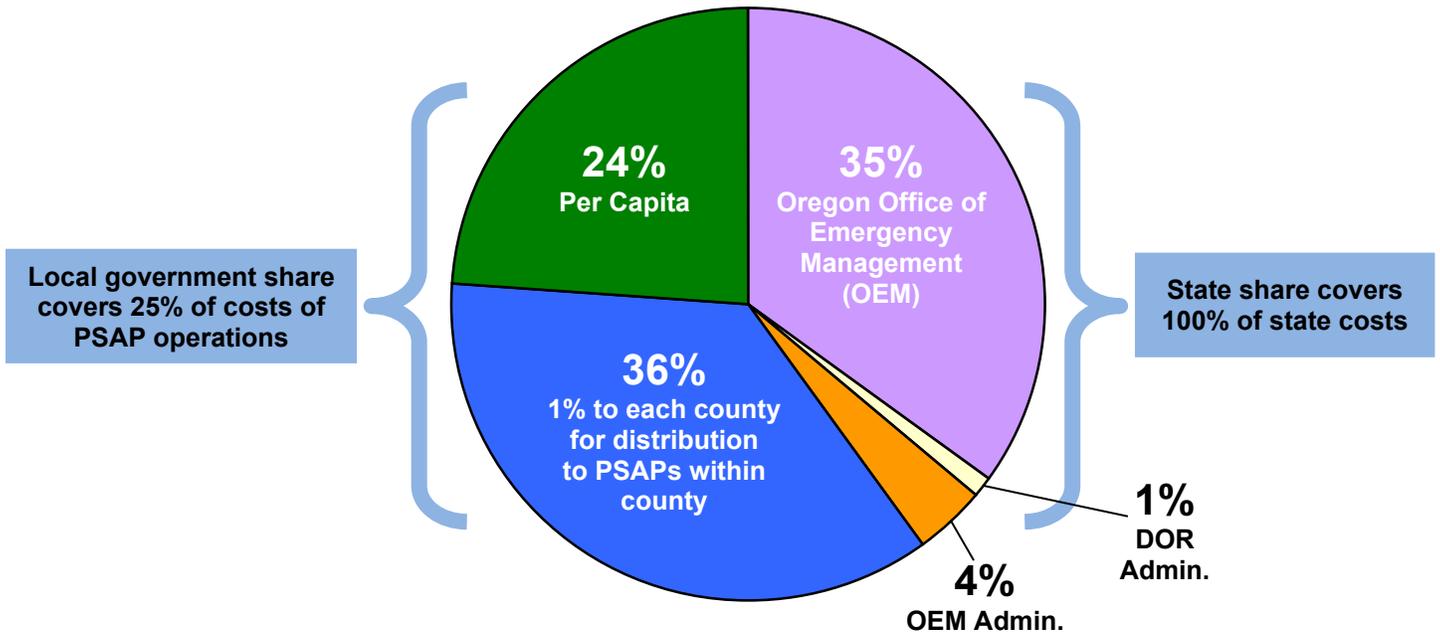
Principal Taxpayers

FISCAL YEAR 2022-2023

Taxpayer	Real Market Value	Assessed Value	Total Taxes	% of Total Taxes
Portland Gen Elec Co	608,351,000	608,351,000	4,664,267	4.74
Northwest Natural Gas	323,275,700	323,275,700	3,979,908	4.05
United States Gypsum	83,436,260	83,436,260	1,345,817	1.37
Weyerhaeuser Timber Holdings	150,490,243	84,199,902	1,119,079	1.14
Cascades Holding US Inc	77,592,100	77,592,100	1,028,295	1.05
Cascades Tissue Group Oregon	57,256,340	57,256,340	928,606	.94
Dyno Nobel Inc	66,549,685	66,527,143	922,330	.94
Columbia River PUD	55,631,500	55,631,500	766,300	.78
Airpark Development LLC	45,276,357	29,949,022	516,470	.52
Clatskanie PUD	34,629,138	34,629,138	462,456	.47
Northwest Aggregates Inc	35,042,760	35,042,760	462,168	.47
St. Helens Place Apartments LLC	31,308,690	25,663,140	416,998	.42
Cascade Kelly Holdings LLC	31,825,550	31,657,350	382,787	.39
Fred Meyer Stores Inc	18,262,510	16,711,420	281,026	.29
Comcast Corporation	22,666,581	15,904,144	252,419	.26
Port of St. Helens	14,826,817	11,854,929	205,477	.21
CenturyLink/Lumen	13,036,246	13,036,246	202,555	.21
NWM Properties LLC	12,473,270	12,385,160	201,049	.20
Letica Corporation	11,732,620	11,652,870	189,010	.19
Pacific Stainless Products Inc	12,842,220	11,606,740	188,405	.19
All other taxpayers	<u>12,228,280,910</u>	<u>5,039,703,562</u>	<u>79,815,770</u>	81.17
TOTAL	13,934,786,497	6,646,066,426	98,331,192	100.00%

Source: Columbia County Tax Assessor

Distribution of 9-1-1 Tax Revenues

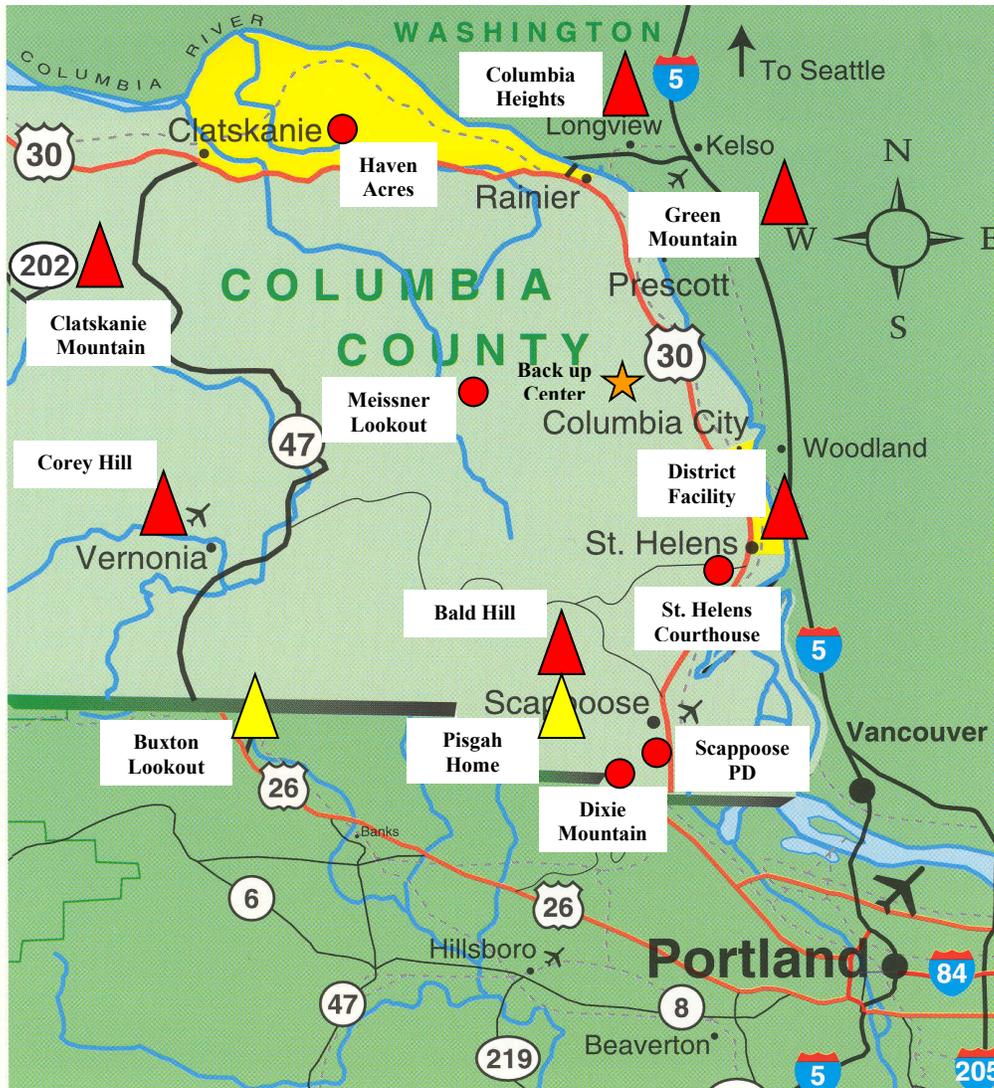


Oregon’s 9-1-1 tax was increased to \$1.00 per line or prepaid transaction effective January 1, 2020, and further increased to \$1.25 effective January 1, 2021. Before this change in 2019’s HB 2449, the rate had been 75 cents since 1995. Most cities will not directly receive this state shared revenue, as the city share is directed to the public safety answering point (PSAP) provider connected to the statewide network. Less than 20 of the 45 PSAPs in Oregon are operated by cities; most are managed by counties or a regional entity.

The PSAPs are only partially funded through the state’s Emergency Communications Tax, with the balance of operating costs coming primarily from property taxes. Local governments receive approximately 60% of 9-1-1 taxes, but the taxes generally covered less than 25% of the costs of total PSAP operations before the recent rate increases. Ratios of individual PSAP costs to taxes received vary. The local government share of the state tax is distributed 1% to each county, with the remainder distributed per capita.

Source: League of Oregon Cities, Local Focus

Columbia County Map



The Columbia 9-1-1 Communications District taxing authority boundaries match those of Columbia County, located in northwest Oregon. The Columbia River forms the county's east and north border, with Clatsop County to the west; Multnomah County to the southeast, and Washington County to the southwest. The Lewis & Clark Bridge, located near Rainier in north Columbia County, bridges the Columbia River to the cities of Longview and Kelso in Cowlitz County, Washington. The primary transportation routes serving the jurisdiction are Highway 30, Highway 47 and Highway 202. The Pacific & Western Railroad runs along the Columbia River the length of the county. Columbia County has the longest exposure to the Columbia River of any county in Oregon.

The Columbia 9-1-1 public safety radio and data communications system is supported by six communication sites (specified by the ▲ symbol in the map above); four in Columbia County, two in Cowlitz County, Washington and five voting receiver sites in Columbia County (specified by the ● symbol on the map). The District also has sites that are under various stages of development or implementation (specified by the ▲ symbol in the map above). The voice radio system is a countywide narrowband VHF 8-channel simulcast system that has established interoperability disciplines among all agencies and flexible uses according to activity level and severity. The UHF mobile data backbone is supported by the microwave system and has the capacity to serve all of Columbia County public safety agencies. The microwave system also supports mobile access to computer-aided dispatch records and has the capacity to support remote video arraignment and supports Columbia County Road and Parks and CCRider county public transportation radio system. Both the voice radio and data systems were made possible by federal funds. The District's back up center is shown by the ★ symbol.

About Columbia County

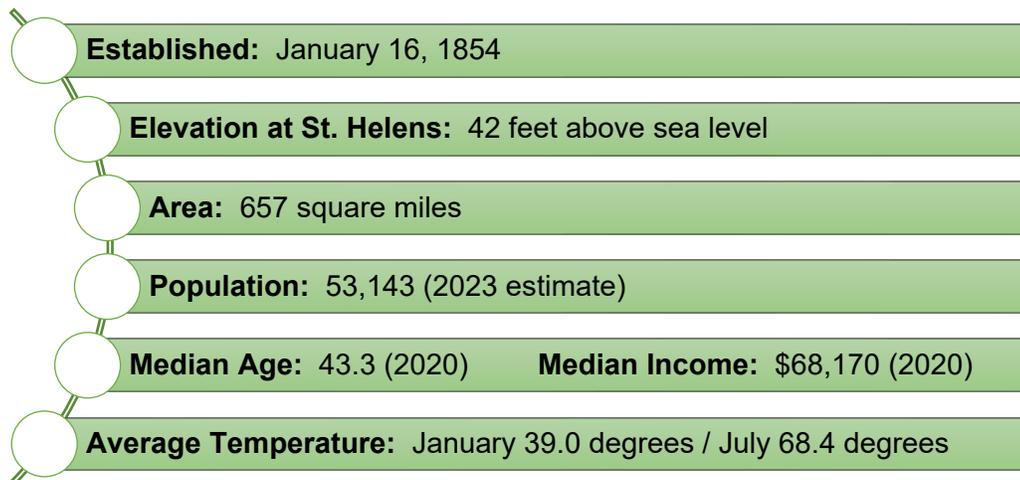
Columbia County, named for the nation's second largest river system, covers 657 square miles of forests, farms, streams, lakes and wetlands in northwestern Oregon. With a population over 53,000, the county enjoys a growing economy and a healthy environment. Primary industries in the county are wood and paper products, mining, trade, construction, horticulture and manufacturing operations. The county is included in the Portland Metropolitan Labor Pool. Nearly 62 miles of the Columbia River, which form its eastern and northern borders, offer a multitude of economic and recreational opportunities for residents and visitors alike. Other significant waterways in the county include the Nehalem and Clatskanie Rivers.



The southern county line is approximately 30 minutes from Portland, the largest metropolitan area in Oregon, and the western county line is approximately 30 minutes from the Pacific Coast. Bounded on the north and east by the Columbia River, on the west by Clatsop County and on the south by Washington and Multnomah counties, it enjoys the longest stretch of the Columbia River in the State of Oregon.

The county is governed by nine elected officials including an Assessor, Clerk, District Attorney, Justice Court, Sheriff, Treasurer, and a three-member Board of County Commissioners. The county is Oregon's 16th county and is third smallest in square miles after Multnomah and Hood River counties.

Columbia County Key Facts:



Several cities lie within the county's borders. The City of St. Helens, the county seat, is the largest city in the county with population of approximately 15,009. Clatskanie, a city of about 1,767 in situated in a timber-cover valley in the northern end of the County. Scappoose is the fastest growing city in the southern end of the county, with a population of 8,254. Scappoose is also host to the County's only airport, the Scappoose Industrial Airpark. Vernonia, with about 2,426 residents, sits in the heart of the most important timber-producing area of the state, where logging has played an important role in its history. The City of Rainier and Columbia City have populations of 1,933 and 1,935 respectively, and both are located along the banks of the Columbia River. Prescott is one of Oregon's smallest cities. Lying south of Rainier, the population is just 82 making it Oregon's sixth smallest city.

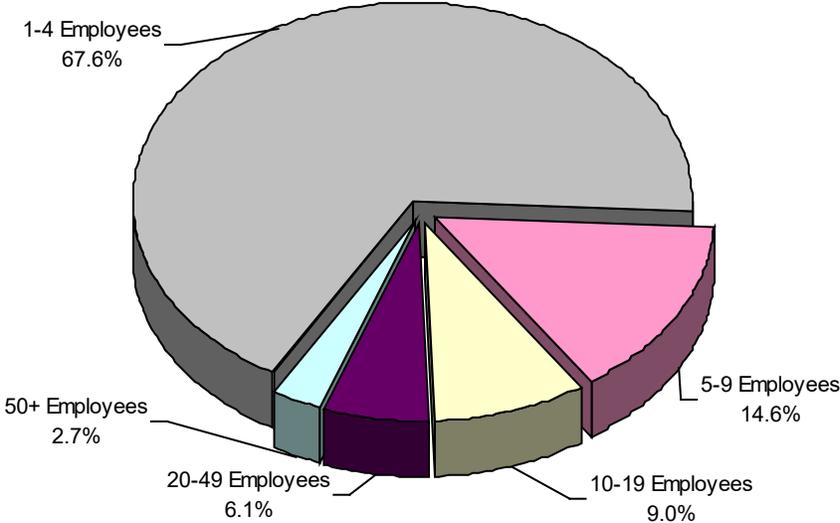
Columbia County Employment

Employment by Industry (2023)

Government (including Public Education) is the largest industry by employment size in Columbia County. However, service industries such as Health Care, Retail Trade, Manufacturing, Accommodation/Food, and Professional/Business Services comprise the next largest sectors.



Business Establishments by Number of Employees

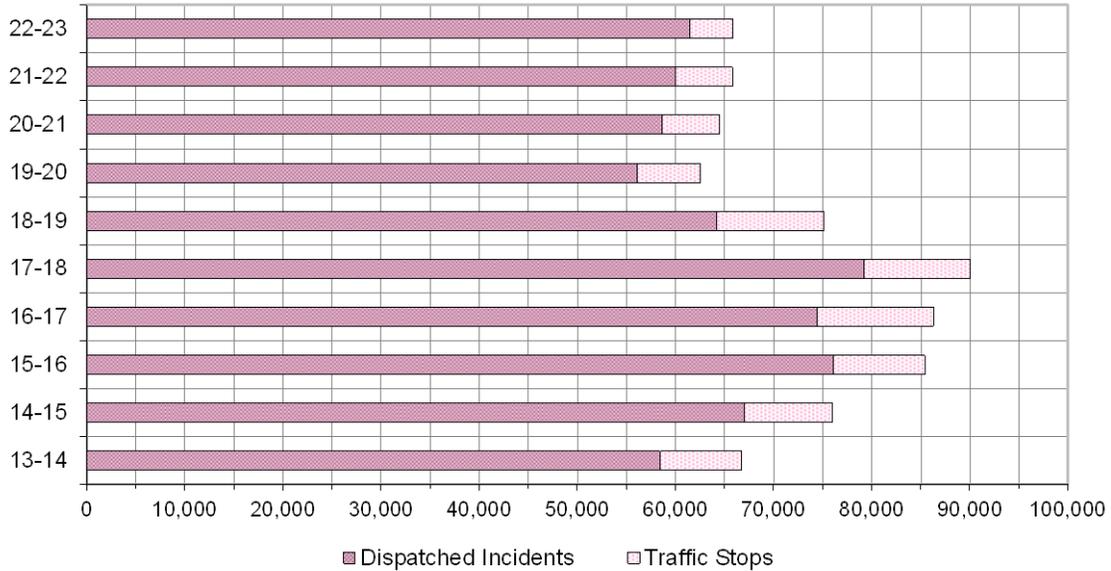


Source: Oregon Employment Department, QCEW.
Analysis by Greater Portland Inc

<u>AGENCIES SERVED:</u>	<u>YEAR 2023 CITY POPULATION</u>
Clatskanie Fire & Medical Clatskanie Police (Columbia County Sheriff)	1,767
Columbia River Fire & Rescue Columbia City Police	1,935
Mist-Birkenfeld Fire & Medical	
Columbia River Fire & Rescue Rainier Police	1,933
Columbia River Fire & Rescue St. Helens Police	15,009
Scappoose Fire & Medical Scappoose Police	8,254
Metro West Ambulance (Vernonia ASA) Vernonia Fire & Medical Vernonia Police	2,426
COUNTY AGENCIES:	UNINCORPORATED POPULATION
Columbia County Sheriff	21,819
Columbia County Emergency Services	
Columbia County Juvenile Department	
Columbia County Road Department	
Columbia County Mental Health	
Columbia County Animal Control	
Columbia County Community Corrections	
STATE AGENCIES:	TOTAL COUNTY POPULATION
Oregon State Police	53,143
Oregon State Forestry, Columbia Unit	
OTHER AGENCIES:	
Portland General Electric Trojan Plant	
CAN – Columbia Alert Network	
ARES – Amateur Radio Emergency Services	
CCMH – Columbia Community Mental Health	
HSEMC – Homeland Security and Emergency Management Commission	
LEPC – Local Emergency Planning Committee	

Source: Portland State University Population Research Center

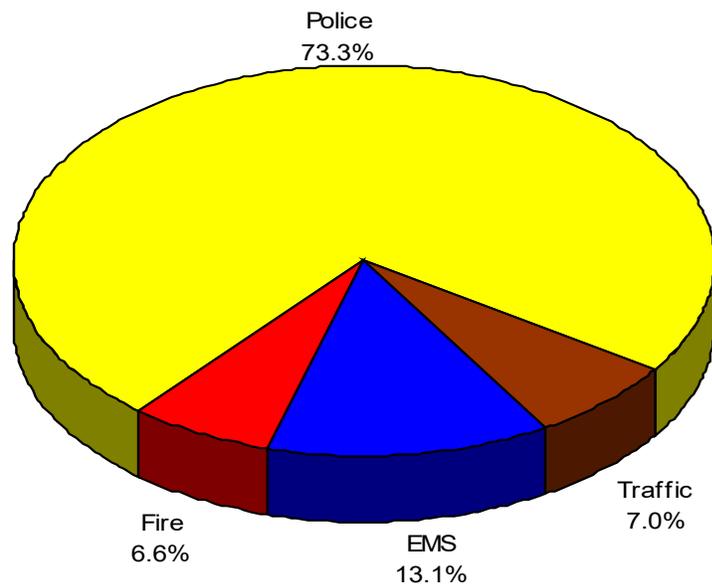
Dispatched Incidents Activity



	13-14	14-15	15-16	16-17	17-18	18-19	19-20	20-21	21-22	22-23
Dispatched Incidents	58,476	67,028	76,054	74,483	79,220	64,238	56,087	58,615	60,040	61,498
Traffic Stops	8,269	9,010	9,351	11,799	10,873	10,909	6,506	5,899	5,808	4,321

DISPATCH INCIDENT ACTIVITY 2022-23 FISCAL YEAR

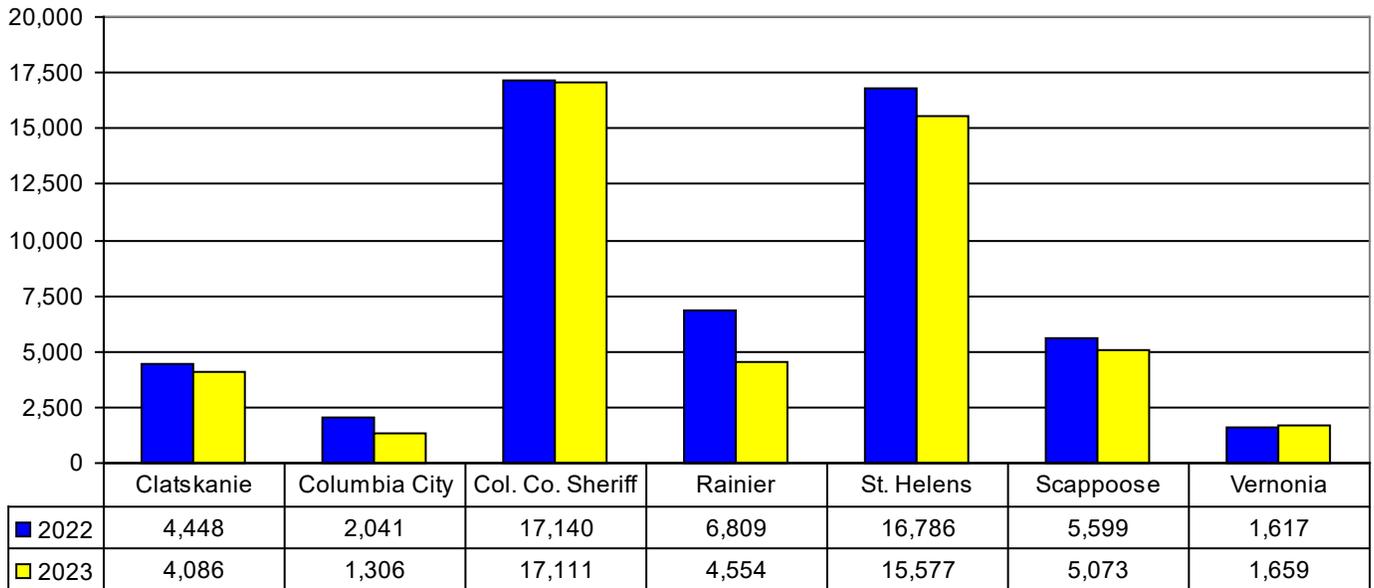
Police	45,045
Traffic	4,321
EMS	8,081
Fire	4,051



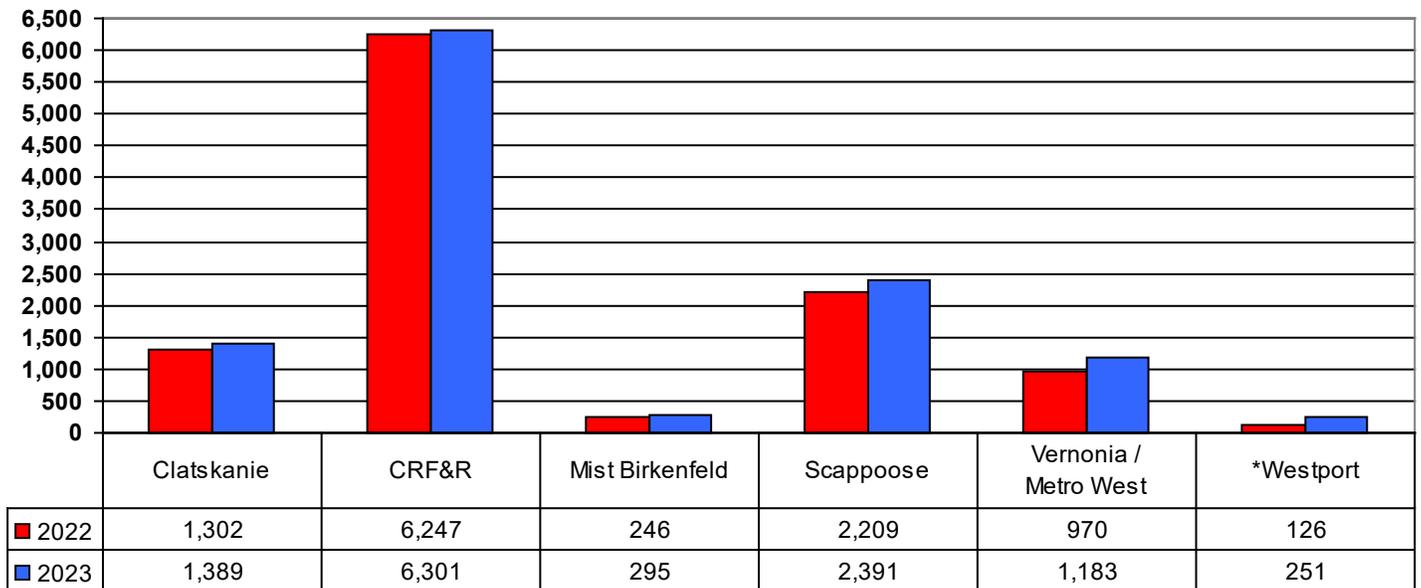
Graph of Dispatched Incidents Activity

The graphs below further illustrate the change in dispatch activities for user agencies from 2022-2023.

Police Calls for All Service



Fire/EMS Calls for Service



*Began tracking November 2021

Detail of Dispatched Incidents Activity

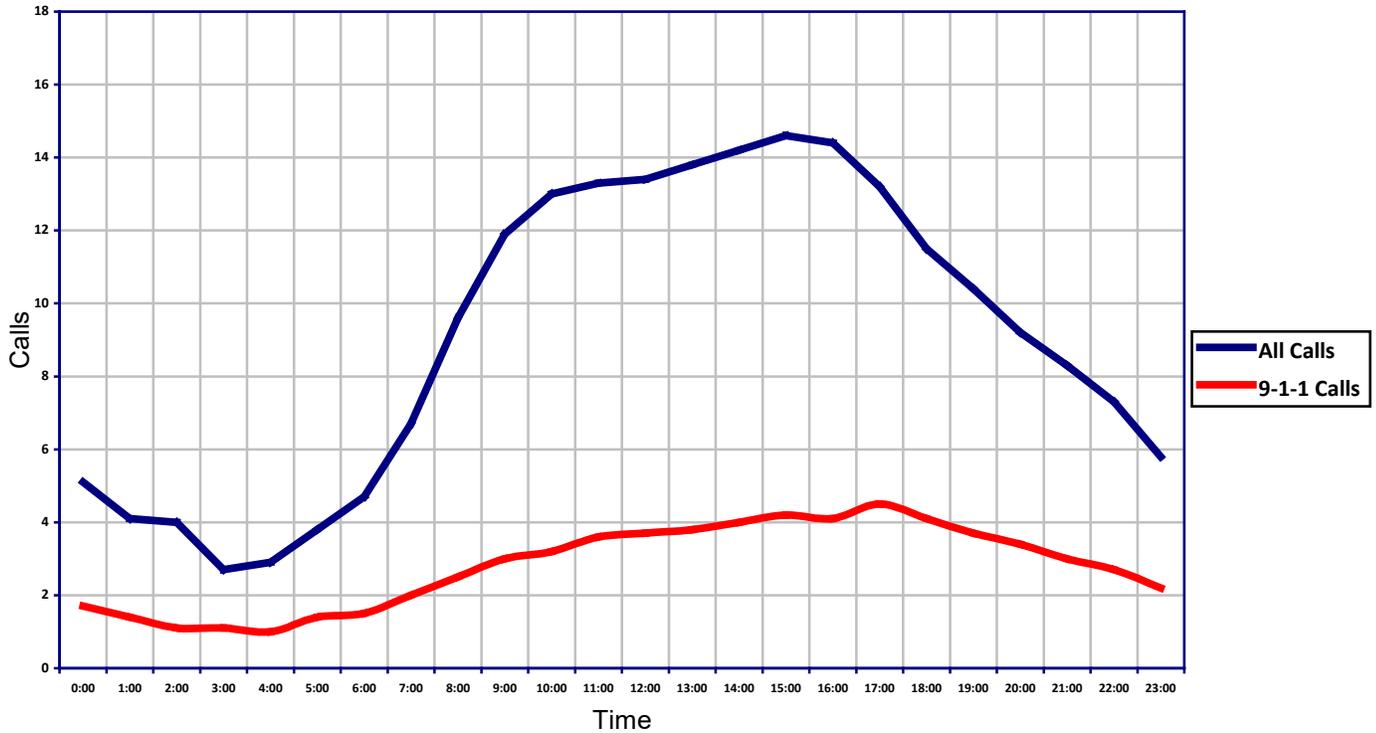
Total percentage change for all user agencies for FY 2022 to 2023 is a decrease of 6.60 percent. The table below details the change in dispatch activities from 2022 to 2023 by user agency.

AGENCY	2022	2023	Change	% Change	2022	2023	Change	% Change
Law Enforcement	Dispatch Activity				Traffic Stops			
Clatskanie Police	3,777	3,625	(152)	-4%	671	461	(210)	-31%
Columbia City Police	1,882	1,160	(722)	-38%	159	146	(13)	-8%
Columbia County Sheriff	15,705	16,092	387	2%	1,435	1,019	(416)	-29%
Rainier Police	6,458	3,938	(2,520)	-39%	351	616	265	75%
St. Helens Police	14,463	14,157	(306)	-2%	2,323	1,420	(903)	-39%
Scappoose Police	4,848	4,505	(343)	-7%	751	568	(183)	-24%
Vernonia Police	1,499	1,568	69	5%	118	91	(27)	-23%
Total Law Enf.	48,632	45,045	(3,587)	-7%	5,808	4,321	(1,487)	-26%

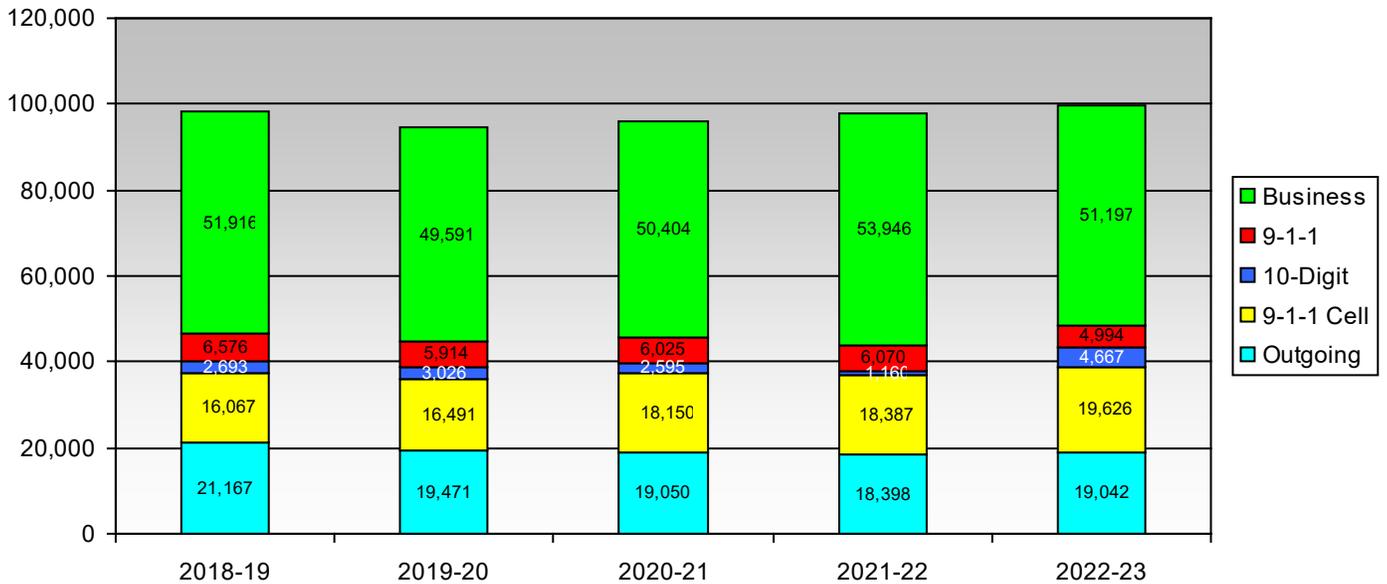
Fire/EMS	Fire/Other				EMS			
Clatskanie Fire	325	317	(8)	-2%	977	1,072	95	10%
Columbia River F&R	1,692	1,735	43	3%	4,555	4,566	11	0.2%
Mist Birkenfeld Fire	137	185	48	35%	109	110	1	0.9%
Scappoose Fire	521	554	33	6%	1,688	1,837	149	9%
Vernonia Fire	461	494	33	7%				
Metro West Ambulance					509	689	180	35%
Oregon Dept of Forestry	305	321	16	5%				
*Westport Fire	45	61	16	36%	81	190	109	135%
Total Fire/EMS	3,486	3,667	181	5%	7,919	8,465	546	7%

*Began tracking November 2021

Daily Average Incoming Telephone Calls – 7/1/22 – 6/30/23

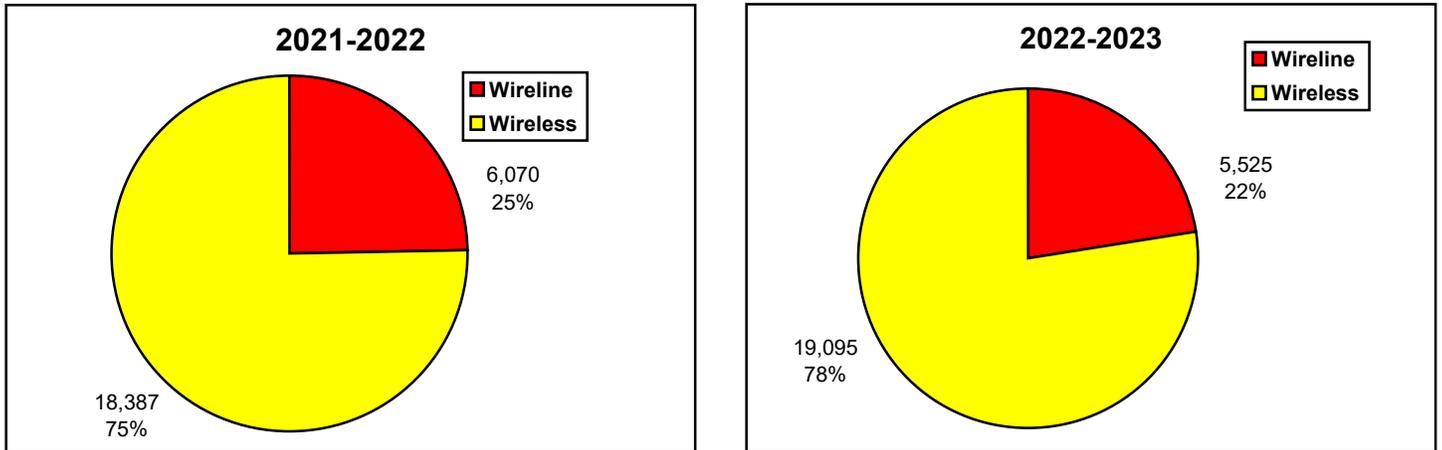


Total Number of Telephone Calls Five Year History Fiscal Year Ending June 30



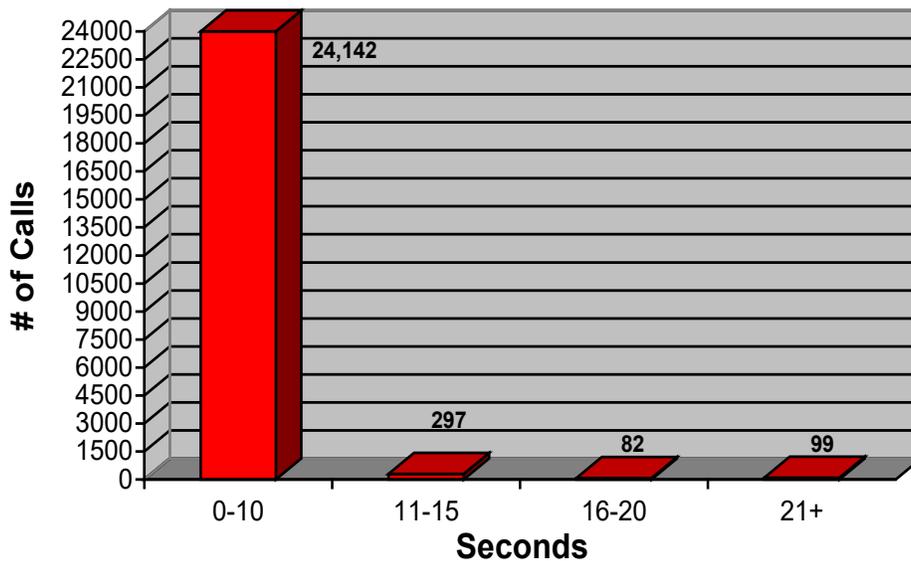
Columbia 9-1-1 Communications District tracks 9-1-1 call answering performance on a monthly basis. Calls are tracked according to wireline and wireless (cellular) origination. The graph below shows the type of 9-1-1 call for the period of July 1, 2022 through June 30, 2023.

Total Wireless vs. Wireline 9-1-1 Calls



The overall percentage of 9-1-1 calls answered in 15 seconds or less for 2022-2023 was 99.31%. The chart below shows the number of calls answered in each time bracket measured.

Answer Time for 9-1-1 Wireless and Wireline Calls

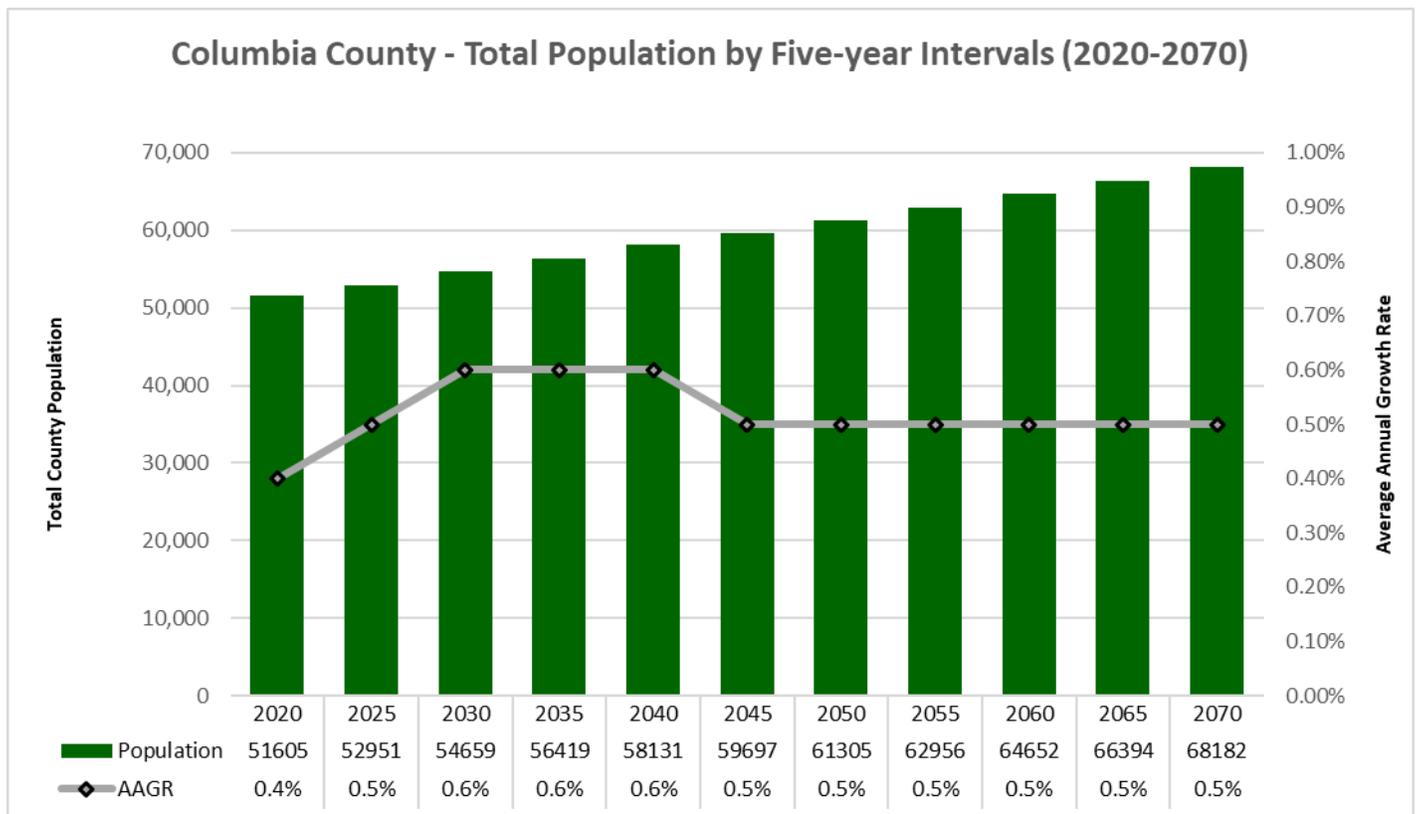


Last Ten Fiscal Years

Year	Columbia Co. Population	Population % Increase	Unemployment Rate (%)	US City Average CPI-W*
2023	53,143	1.0	4.6	3.8
2022	52,600	-0.7	5.1	8.5
2021	52,980	0.4	4.7	5.3
2020	52,748	-0.0	6.7	1.2
2019	52,750	1.6	4.6	1.7
2018	51,900	1.1	5.2	2.5
2017	51,345	1.1	5.1	3.9
2016	50,795	0.8	5.8	1.7
2015	50,390	0.6	6.8	0.4
2014	50,075	0.4	7.8	2.3
2013	49,850	1.1	7.5	2.3

Source: Portland State University Population Research Center
 *2008-2017 is Portland Salem CPI (W), which is no longer being produced

County population increased 6.6 percent in the last ten years.



Source: Forecast by Population Research Center (PRC).

A

ACA

Affordable Care Act (also known as Obamacare)

ANI / ALI

Automatic Number Identification / Automatic Location Identification
(displays generated by enhanced 9-1-1 systems)

AOC

Association of Oregon Counties

APCO

Association of Public-Safety Communications Officials-International
(professional organization of emergency telecommunicators, technicians & management)

ARES

Amateur Radio Emergency Services

ASAAC

Ambulance Service Area Advisory Committee

AV

Assessed Value

AVL

Automatic Vehicle Location

B

BC/BS

Blue Cross Blue Shield

BOEC

Bureau of Emergency Communications (Portland & Multnomah County 9-1-1 Center)

BOLI

Bureau of Labor Industries

C

C800

Clackamas County 800 Radio Group

C911CD

Columbia 9-1-1 Communications District

CAD

Computer-aided dispatch

- CAN**
Community Alert Network
- CBRNE**
Chemical, Biological, Radiological, Nuclear, Explosive
- CCEM**
Columbia County Emergency Management
- CCFDB**
Columbia County Fire Defense Board
- CCFIT**
Columbia County Fire Investigation Team
- CCIS**
City-County Insurance Services (Oregon local government health benefits pool)
- CCOM**
Clackamas County Communications
- CEPA**
Columbia Emergency Planning Association (disaster and hazmat spill prevention and preparedness organization consisting of public and private sector representatives)
- CENT**
Columbia Enforcement Narcotics Team
- CERT**
Community Emergency Response Team
- CIRT**
Columbia Incident Response Team
- CISD**
Critical Incident Stress Debriefing
- CJIS**
Criminal Justice Information System
- COLA**
Cost of Living Adjustment
- COMM SPEC**
Communications Specialist
- COOP / COG**
Continuity of Operations / Continuity of Government
- COPS**
Community Oriented Policing Services (grant program through the U.S. Dept. of Justice)

- CPI**
Consumer Price Index
- CPR**
Cardio-pulmonary Resuscitation
- CRESA**
Clark Regional Emergency Services Agency
- CRF&R**
Columbia River Fire & Rescue
- CRPUD**
Columbia River Public Utility District

D

- DHS**
Department of Homeland Security
- DME**
Deputy Medical Examiner
- DMV, MVD**
Department of Motor Vehicles, Motor Vehicle Department
- DOJ / DOD**
Department of Justice / Department of Defense
- DOR**
Daily Observation Report
- DPSST**
Department of Public Safety Standards and Training, (Oregon agency for training and certification of police, fire and telecommunicators)

E

- E911**
Enhanced 9-1-1 (a call answering system in which the caller's address, phone number and response area are immediately and automatically identified to the call taker)
- E911phII**
Enhanced 9-1-1 Phase II
- EAP**
Employee Assistance Program (employer paid personal and professional counseling and referral assistance program)

EBS TRUST

Employee Benefits Services Trust

EMD

Emergency Medical Dispatch (emergency medical prearrival instruction system)

EMS

Emergency Medical System

EMT

Emergency Medical Technician

EOC

Emergency Operations Center (disaster and major incident planning, preparedness and response coordination center)

EPSA

Employee Pension Stability Account

ESB

Enterprise Service Bus

F

FAA

Federal Aviation Administration

FBI

Federal Bureau of Investigation

FCC

Federal Communications Commission

FEMA

Federal Emergency Management Agency

FLSA

Fair Labor Standards Act

FSAB

Fire Standards & Accreditation Board

FTE

Full Time Equivalent

G

GAAFR

Governmental Accounting, Auditing and Financial Reporting

GAAP
Generally Accepted Accounting Principles

GFOA
Government Finance Officers Association

GO
General Obligation bond

GSA
General Services Administration

H

HAZMAT
Hazardous Material

HSEMC
Homeland Security and Emergency Management Commission

HSA
Homeland Security Administration

I

IAP
Individual Account Plan (plan established by the PERS board in 2003 to receive employee contribution amounts)

ICS
Incident Command System

IGA
Intergovernmental Agreement or Agency

J

JIC
Joint Information Center

L

LEDS
Law Enforcement Data System (statewide computerized criminal, property and driving information network)

LEPC
Local Emergency Planning Committee

LETPP

Law Enforcement Terrorism Protection Program (grant administration for federal Homeland Security Department)

LGIP

Local Government Investment Pool

LMR

Land Mobile Radio

LOC

League of Oregon Cities

LOCOM

Lake Oswego Communications

LOMR

Letter of Map Revision

M**MAJCS**

Metro Area Joint CAD System

MCI

Multiple Casualty Incident

MDT

Mobile Data Terminal

MICC

Major Incident Control Center located in the C911CD facility

MSAG

Master Street Address Guide

N**NCIC**

National Crime Information Center (national equivalent to LEDS)

NENA

National Emergency Number Association (9-1-1 center specific professional organization)

NG911

Next Generation 911

NIMS

National Incident Management System (major incident management system recommended by the Federal Department of Homeland Security)

NPSTC

National Public Safety Telecommunications Council

O**OAR**

Oregon Administrative Rules

ODF

Oregon Department of Forestry

ODOT

Oregon Department of Transportation

OEM

Oregon Office of Emergency Management (state level management of 9-1-1 systems and issues)

OERS

Oregon Emergency Response System

OGFOA

Oregon Government Finance Officers Association

OPSRP

Oregon Public Service Retirement Plan (successor retirement benefit plan to PERS begun in 2003)

ORS

Oregon Revised Statutes

OSHA

Occupational Safety and Health Administration

OSHD

Oregon State Health Division

OSFM

Oregon State Fire Marshall

OSP

Oregon State Police

OWIN

Oregon Wireless Interoperability Network (state radio system supported by local partnerships designed to promote communications interoperability)

P

P25/LTE

Project 25/Long Term Evolution

PDCC

Portland Dispatch Communications Consortium

PERS

Public Employee Retirement System

PGE

Portland General Electric

PIC

Public Information Center

PRI

Primary Rate Interface

PSAP

Public Safety Answering Point (9-1-1 center)

PSIC

Public Safety Interoperable Communications

PSWBB

Public Safety Wireless Broadband

PUA

Portland Urban Area

Q

QA/QI

Quality Assurance / Quality Improvement

R

RDPO

Regional Disaster Preparedness Organization

RFI

Request for Information

RFP

Request for Proposal

RFQ

Request for Quote

- RMV**
Real Market Value
- RNC**
Radio Network Controller
- RoIP**
Radio Over Internet Protocol
- RQI**
Resuscitation Quality Improvement Program

S

- SDAO**
Special Districts Association of Oregon
- SDIS**
Special Districts Insurance Services (property, liability, workers compensation insurance pool for special districts)
- SHSP**
State Homeland Security Program (grant administration of federal Homeland Security Department)
- SIEC**
State Interoperable Executive Council
- SIP**
Strategic Investment Program
- SOP**
Standard Operation Procedure
- SPD**
Scappoose Police Department
- SRP**
State Radio Project

T

- TDD / TDY**
Telephone Device for the Hearing or Speech Impaired (typing display device for call and 9-1-1 call takers)
- TDF**
Target Data Fund

TICP
Tactical Interoperable Communications Planning

TOPOFF
Top Officials (US Department of Homeland Security National Exercise Program)

TSP
Telephone Service Priority (phone line restoral and provisioning priority system mandated by FEMA)

U

UASI
Urban Area Security Initiative (a federally funded security grant program designated to specific urban areas and administered at the state level)

UHF
Ultra High Frequency

UPS
Uninterruptable Power Supply

V

VEBA
Voluntary Employee Beneficiary Association

VHF
Very High Frequency

VoIP
Voice Over Internet Protocol

VRM
Vehicle Radio Modem

W

WCCCA
Washington County Consolidated Communications Agency

WMD
Weapons of Mass Destruction

A

Account

A term used to identify an individual asset, liability, expenditure control, revenue control, or fund balance.

Ad Valorem

In proportion to value. A basis for levy tax upon property.

Appropriation

A legal authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. An appropriation usually is limited in amount and time it may be expended.

Assess

To establish an official property value for taxation.

Assessed Valuation

The total taxable value placed on real estate and other property as a basis for levying taxes. Rolled back by constitutional amendment (Measure 47/50) in 1997-8 from real market value to 1995-6 valuation and limited thereafter to 3.0 percent annual increase based on property value growth, with exemptions for new construction.

Assets

Property owned by a government, which has monetary value.

Audit

An official inspection of an organizations accounts typically by an independent body.

B

Balanced Budget

A budget in which planned funds available equal planned expenditures, and operating revenues are equal to, or exceed, operating expenditures.

Beginning Fund Balance

The amount of unexpended funds carried forward from one fiscal year to another.

Bond

A written promise to pay a specific sum of money (called principal or face value) at a specified future date (called maturity date) along with periodic interest paid at a specified percentage. The difference between a note and a bond is the latter usually runs for a longer period of time and requires greater legal formality.

Bonded Debt

The portion of indebtedness represented by outstanding bonds.

Budget

A plan of financial operation embodying an estimate of proposed expenditures for a given period (typically a fiscal year) and the proposed means of financing them (revenue

estimates). Used without any modifier, the term usually indicates a financial plan for a single fiscal year. The term “budget” is used in two senses in practice. Sometimes it designates the financial plan presented to the appropriating body for adoption and sometimes the plan finally approved by that body. It is usually necessary to specify whether the budget under consideration is preliminary and tentative or whether the appropriating body has approved it.

Budget Document

The instrument used by the budget-making authority to present a comprehensive financial program to the appropriating body. The budget document usually consists of three parts. The first part contains a message from the budget-making authority, together with a summary of the proposed expenditures and the means of financing them. The second consists of schedules supporting the summary. These schedules show in detail the information as to the past years’ actual revenues, expenditures and other data used in making the estimates. The third part is composed of drafts of the appropriation, revenue and borrowing measures necessary to put the budget into effect.

Budget Message

A general discussion of the proposed budget as presented in writing by the budget-making authority to the legislative body. The budget message should contain an explanation of the principal budget items, an outline of the governmental unit’s experience during the past period and its financial status at the time of the message, and recommendations regarding the financial policy for the coming period.

Budgetary Control

The control or management of a governmental unit or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitation of available appropriations and available revenues.

C

CAD Incident

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

Call for Service

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

Capital Assets

Assets of significant value and having a useful life of several years. Capital assets are also called fixed assets.

Capital Budget

A plan of proposed capital outlays and the means of financing them for the current fiscal period. It is usually a part of the current budget. A Capital Program is sometimes referred to as a Capital Budget.

Capital Outlay

Expenditures for the acquisition of capital assets.

Capital Projects

Projects which purchase or construct capital assets.

Capital Projects Fund

A fund created to account for financial revenues to be used for the acquisition or construction of major capital facilities and/or designated fixed assets.

Capital Program

A plan for capital expenditures to be incurred each year over a fixed period of years to meet capital needs arising from the long-term work program or otherwise. It sets forth each project or other contemplated expenditure in which the government is to have a part and specifies the full revenues estimated to be available to finance the projected expenditures.

Cash Basis Accounting

The method of accounting under which revenues and expenses are recognized at the time cash is received or paid out.

Certificates of Participation

Certificates of Participation (COP) are methods of financing large equipment and other capital expenditures. They are technically lease-purchase securities. The payment of the debit is made to an escrow agent (typically a bank) and is called a lease payment. The escrow agent acts as a lessor of the property to be acquired or constructed with the proceeds of the certificate of participation. The owners of the certificates do not have an ownership interest in the property financed with the proceeds of the certificates.

Chart of Accounts

The classification system used by a governmental agency to organize the accounting for various funds.

Columbia 9-1-1 Dispatchers Association

Bargaining unit for represented employees.

Compression

Phenomenon created by Ballot Measure 5 due to limitation of \$5.00 per \$1,000 of real market property value to be collected for schools and \$10.00 per \$1,000 of real market value to be collected for general government. Taxes collected, if the combined authorities of the taxing entities exceed the limitation, are equally reduced or “compressed” in order to stay within the constitutional limitation.

Contingency

An appropriation of funds to cover unforeseen events which occur during the budget year. The Board of Directors must approve all contingency expenditures.

Current Funds

Funds the revenues which are expended for operating purposes during the current fiscal period. In its usual application in plural form, it refers to General, Special Revenue, Debt Service, and Enterprise Funds of a governmental unit. In the singular form, the current funds are synonymous with General Fund. *See also General Fund.*

Current Liabilities

Liabilities which are payable within a relatively short period of time, usually no longer than a year.

Current Taxes

Taxes levied and becoming due during the current fiscal period, from the time the amount of the tax levy is first established to the date on which a penalty for nonpayment is attached.

D**Debt**

An obligation resulting from the borrowing of money or from the purchase of goods and services. Debts of governmental units include bonds, time warrants, notes, and floating debt. *See also Bond, Certificates of Participation and General Long-Term Debt.*

Debt Limit

The maximum amount of gross or net debt which is legally permitted.

Debt Service Fund

A fund established to finance and account for the payment of interest and principal on all general obligation debt, serial and term, other than that payable exclusively from special assessments and revenue debt issued for and serviced by a governmental enterprise. Formally called a Sinking Fund.

Delinquent Taxes

Taxes remaining unpaid on and after the date on which a penalty for nonpayment is attached. Even though the penalty may be subsequently waived and a portion of the taxes may be abated or canceled, the unpaid balances continue to be delinquent taxes until abated, canceled, paid, or converted into tax liens. Note: The term is sometimes limited to taxes levied for the fiscal period or periods preceding the current one, but such usage is not entirely correct. *See also Current Taxes and Prior Years' Tax Levies.*

Depreciation

Expiration in service life of fixed assets, other than wasting assets, attributable to wear and tear through use and lapse of time, obsolescence, inadequacy, or other physical or functional cause. The portion of the cost of a fixed asset charged as an expense during a particular period. Note: The cost of a fixed asset is prorated over the estimated service life of such asset and each period is charged with part of such cost so that ultimately the entire cost of the asset is charged off as an expense. In governmental accounting, depreciation may be recorded in propriety funds and trust funds where expenses, net income, and/or capital maintenance are measured.

Dispatched Incident

An incident processed by the Dispatch Center, which directs or involves response(s) by police, fire, emergency medical personnel, or other public service.

E

Equipment

Tangible property of a more or less permanent nature (other than land, buildings, or improvements other than buildings) which is useful in carrying on operations. Examples are radio site equipment, generators, on site communications equipment, furniture and furnishings.

Expenditures

Where accounts are kept on the accrual or modified accrual basis of accounting, the cost of goods received or services rendered whether cash payments have been made or not. Where the accounts are kept on the cash basis the term designates only actual cash disbursements for these purposes.

Expenses

Charges incurred whether paid or unpaid, for operation, maintenance, and interest, and other charges, which are presumed to benefit the current fiscal period. Note: Legal provisions sometimes make it necessary to treat as current expenses those charges whose benefits extend over future periods. For example, purchase of materials and supplies which may be used over a period of more than one year and payments for insurance which are to be charged in their entirety to the appropriation of the year in which they are incurred and classified as expenses of that year, even though their benefits extend also to other periods.

F

Fair Market Value

See Real Market Value.

Fiscal Year

A twelve-month period of time to which the annual budget applies and at the end of which a governmental unit determines its financial position and the results of its operations.

Fixed Assets

Assets of a long-term character which are intended to continue to be held or used, such as land, buildings, machinery, furniture, and other equipment. Note: The term does not indicate the immobility of an asset, which is a distinctive character of "fixture".

Full Time Equivalent

Hours worked by one employee on a full-time basis. The concept is used to convert the hours worked by part time employees into the hours worked by full time employees.

Function

A group of related activities aimed at accomplishing a major service or regulatory program for which a governmental unit is responsible.

Fund

An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other revenues together with all related liabilities, obligations, reserves, and equities which are segregated for the purpose of carrying on specific activities of attaining certain objectives.

Fund Balance

The excess of the assets of a fund over its liabilities and reserves except in the case of funds subject to budgetary accounting where, prior to the end of a fiscal period, it represents the excess of the period over its liabilities, reserves, and appropriations for the period.

G

General Fixed Assets

Those fixed assets of a governmental unit.

General Fixed Assets Group of Accounts

A self-balancing group of accounts set up to account for the general fixed assets of a governmental unit. *See General Fixed Assets.*

General Fund

A fund used to account for all transactions of governmental unit which are not accounted for in another fund.

General Long-Term Debt

Long-term debt legally payable from general revenues and backed by the full faith and credit of a governmental unit.

General Obligation Bonds

Bonds for whose payment the full faith and credit of the issuing body are pledged.

Governmental Funds

Funds generally used to account for tax-supported activities. There are five different types of governmental funds: the general fund, special revenue funds, debt service funds, capital projects funds, and permanent funds.

Gross Bonded Debt

The total amount of direct debt of a governmental unit represented by outstanding bonds before deduction of any assets available and ear marked for their retirement.

H

Homeland Security Grant

A federal grant, dispersed by the state office of emergency management, intended to fund improvement of our ability to deter or respond to a terrorist event.

Hot-Swap

Equipment that is pre-programmed to replace inoperable components with minimal or no system down time.

I

Incidents

See Dispatched Incident.

Interest Income

Interest earned by investing District funds.

Internal Control

A plan of organization for purchasing, accounting, and other financial activities, which, among other things provide that:

- The duties of employees are subdivided so that no single employee handles a financial action from beginning to end.
- Proper authorizations from specific responsible official are obtained before key steps in the processing of a transaction are completed; and,
- Records and procedures are arranged appropriately to facilitate effective control.

Internet

An electronic communications network that connects computer networks and organizational computer facilities around the world.

Intranet

Internal communications network based upon Internet technology used for departmental exchanges of information.

L

Levy

(Verb) To impose taxes, special assessments, or service charges for the support of governmental activities. (Noun) The total amount of taxes, special assessments, or service charges imposed by a governmental unit.

Liabilities

Debts or other legal obligations arising out of transactions in the past which must be liquidated, renewed or refunded at some future date.

Local Option Levy:

Property tax funding mechanism created under Ballot Measure 50 which requires majority voter participation and approval except at the even numbered year November General Election. Funding must be designated for certain periods of time, not to exceed seven years, may be proposed by rate or by fixed amount and depending on the time length of the levy, may be used for capital and/or operating purposes. *See also Compression.*

M

Materials and Services:

Includes a wide range of operating expenditures such as property and liability insurance, utilities, building maintenance, supplies, vehicle maintenance, fuel, training and professional services contracts.

Measure 5

Citizen initiative passed in 1995 that compresses taxing authority for general governments to \$10.00 per \$1,000 real market value and school districts to \$5.00 per \$1,000 of real market value.

Measure 47/50

Citizen initiative and subsequent legislative referral passed in 1997-8 that changed the tax application to “assessed value” from “real market value”. “Assessed value” was established based on the real market value from three years prior and tax collection was limited to 3.0 percent annual growth beginning in 1998, with some allowances for new construction. Changed property tax bases (allowed to increase up to 6.0 percent without voter approval) to permanent nonchangeable tax rates calculated on the rate used three years prior to the passage of the measure. Eliminated voter authority to change tax base rate. Allowed for voter approval of one or multi year (max of seven years) local option levies for capital or operations. Local option levy approval requires majority approval and majority participation by registered voters in all but the even numbered year November General Election. *See also Assessed Valuation, Local Option Levy and Tax Rate.*

Miscellaneous Revenue

Revenues that do not fit within one of the other major categories.

Modified Accrual Basis

The basis of accounting under which expenditures other than accrued interest on general long-term debt are recorded at the time liabilities are incurred and revenues are recorded when received in cash except for material and/or available revenues which should be accrued to reflect properly the taxes levied and revenue earned.

Municipal Corporation

A body politic and corporate established pursuant to state authorization for the purpose of providing governmental services and regulations for its inhabitants. A municipal corporation has defined boundaries and a population, and is usually organized with the consent of its residents.

N**Net Bonded Debt**

Gross bonded debt less any cash or other assets available and earmarked for its retirement by the Federal Department of Homeland Security.

O**Operating Budget**

A budget, which applies to all outlays other than capital, outlays. *See Budget.*

Operating Expenses

Expenses for general governmental purposes.

Operating Statement

A statement summarizing the financial operations of a governmental unit for an accounting period as contrasted with a balance sheet, which shows financial position at a given moment in time.

P

Per Capita

Per person. Determined by dividing the total quantity by the total population.

Permanent Tax Rate Limit

The tax rate limit established as a result of Measure 47/50, which can be increased only with the approval of short-term local option levies.

Personnel Services/Costs

Employee wages, employer taxes, health insurance, workers' compensation, retirement and other employment benefits.

Prior Years Tax Levies

Taxes levied for fiscal periods preceding the current one.

Program

A group of related activities performed by one or more organizational units for the purpose of accomplishing a function for which the District is responsible.

Property Tax

A tax levied on the assessed value of real property. This tax is also known as ad valorem tax.

R

Real Market Value

Real estate property values based on current real estate sale comparisons of like properties.

Reserve Funds

Established to accumulate resources from one fiscal year to another for specific purpose.

Resources

The actual assets of a governmental unit, such as cash, taxes receivable, land, buildings, etc. Contingent assets such as estimated revenues applying to the current fiscal year not accrued or collected, and bonds authorized and unissued.

Revenue

The term designates an increase to a fund's assets which,

- Does not increase a liability (e.g., proceeds from a loan),
- Does not represent a repayment of an expenditure already made,
- Does not represent a cancellation of certain liabilities,
- Does not represent an increase in contributed capital.

S

Special Revenue Fund

A fund used to account for revenues from specific taxes or other earmarked revenue sources, which by law are designated to finance particular functions or activities of government. Includes intergovernmental revenue in the form of state and federal grant funds.

T

Tax Base

Prior to Measure 50, a designated amount of property taxes, which could be levied for operating expenses without annual voter approval. The voters at a general or primary election had to establish the original base, which could be increased without voter approval by 6 percent a year. This system has been replaced with a permanent rate system.

Tax Levy

The total amount of tax levied for each \$1,000 of assessed valuation.

Tax Rate

That rate applied against assessed value to produce property tax revenue.

Taxes

Compulsory charges levied by a governmental unit for the purpose of financing services performed for the common benefit. Note: The term does not include specific charges made against particular persons or property for current or permanent benefits such as special assessments. Neither does the term include charges for services rendered only to those paying such charges as, for example, plans review fees.

Transfers Out

Cash transfers to another reserve fund to pay for expenditures. Transfers are made by a motion of the Board.

U

Unappropriated Fund Balance

Where the fund balance at the close of the preceding year is not included in the annual budget, this term designates that portion of the current fiscal year's estimated revenues, which has not been appropriated. Where the fund balance of the preceding year is included, this term designates the estimated fund balance at the end of the current fiscal period.

W

Working Capital

The sum of the cash balance, accounts receivable expected to be realized during the ensuing year, inventories, supplies, prepaid expenses less current liabilities and, if encumbrance method of accounting is used, reserve for encumbrances [ORS 294.311(20)].