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# Columbia 9-1-1 Communications District

Adopted Budget - Fiscal Year 2023-2024



*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*

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# Columbia 9-1-1 Communications District 2023-2024 BUDGET DOCUMENT

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An Oregon Special District

58611 McNulty Way  
St. Helens, Oregon 97051  
Phone 503.397.7255 \* Fax 503.366.7196  
[www.columbia911.com](http://www.columbia911.com)

*Cover photo: New microwave dish (white) installed as part of the microwave upgrade between the District's dispatch center and the Bald Hill radio site*

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# BOARD OF DIRECTORS



**Jeff Flatt, Secretary**  
Zone 2 (Rainier)  
Term Expires 6/30/23



**Bruce Holsey, President**  
Zone 1 (Clatskanie)  
Term Expires 6/30/23



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



**Shelley Hennessy, Treasurer**  
Zone 4 (Vernonia)  
Term Expires 6/30/23



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

## **Appointed members of the Budget Committee:**

Vacant, Scappoose	6/30/23	Vacant, Rainier	6/30/21
Vacant, Clatskanie	6/30/23	Steve Reed, St. Helens	6/30/24
Randy Hansen, Mist-Birkenfeld	6/30/23		



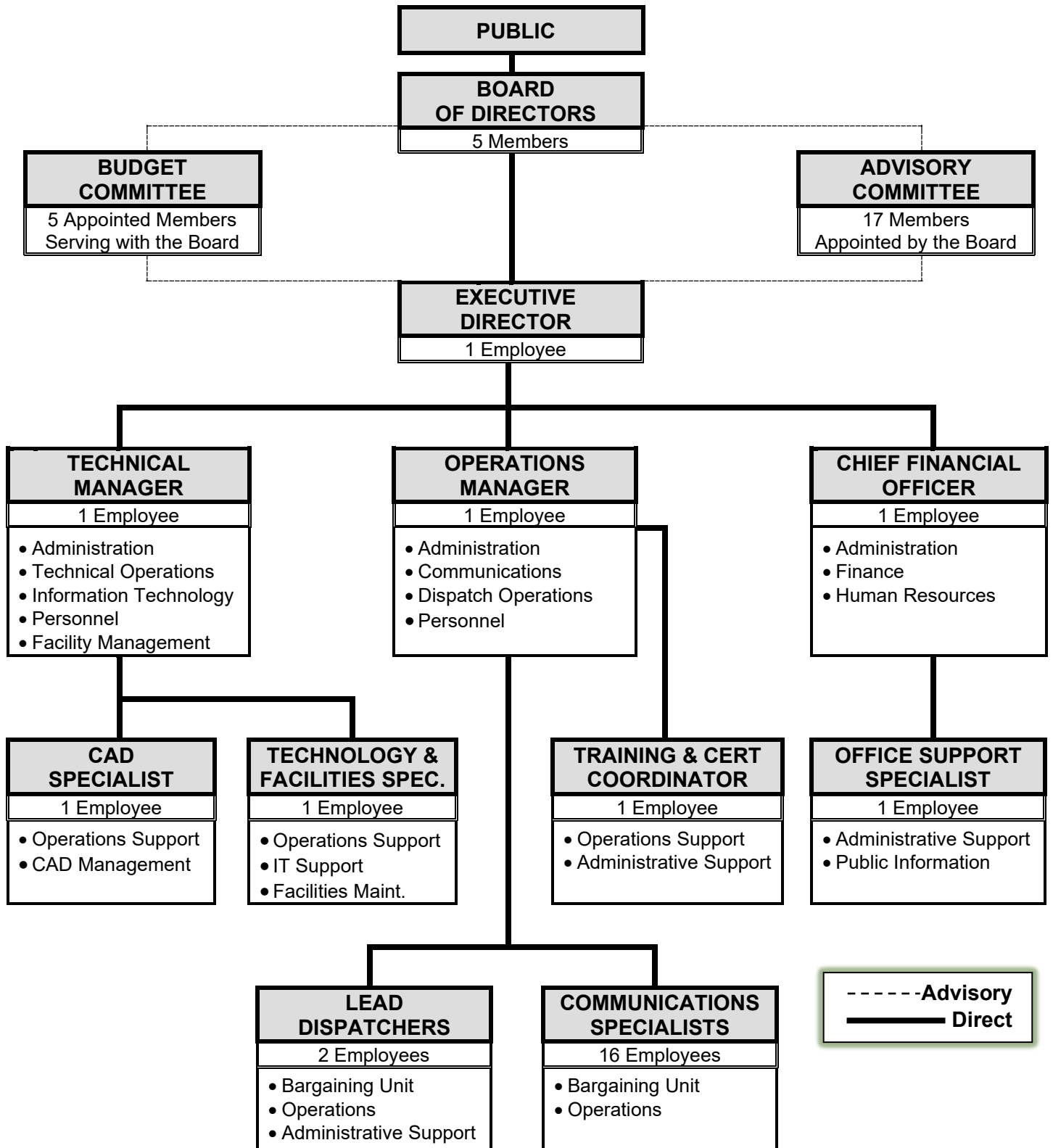
# ADVISORY COMMITTEE



**Mike Russell, Chairman  
Columbia Co. Public Works  
(AdHoc Member)**

Clatskanie RFPD .....	Chief Steve Sharek
Columbia City Police Dept .....	Sgt. Gerald Bartolomucci
Columbia County Emergency Management .....	Chris Carey, Director
Columbia County Sheriff's Office / Clatskanie Police Dept .....	Sheriff Brian Pixley
Columbia River Fire & Rescue .....	Chief Joel Medina
Metro West Ambulance – Vernonia Area Contract .....	Jennifer Nyberg
Mist-Birkenfeld RFPD .....	Chief Joe Kaczinski
Oregon State Forestry .....	Jasen McCoy, Unit Forester
Oregon State Police .....	Sgt. Luke Schwartz
Rainier Police Department .....	Chief Gregg Griffith
St. Helens Police Department .....	Chief Brian Greenway
Scappoose Police Dept. ....	Chief Steven Lougal
Scappoose RFPD .....	Chief Jeff Pricher
Vernonia Police Dept. ....	Sgt. Shawn Carnahan
Vernonia RFPD .....	Deputy Chief Rob Davis

# 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 seven 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 in 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. 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.

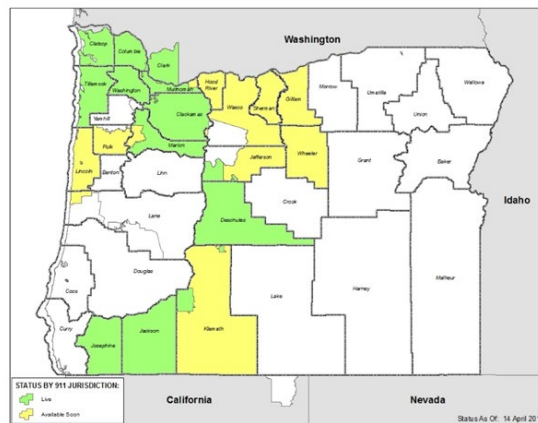
## **RADIO SYSTEM ENHANCEMENT: FREQUENCY ACQUISITION AND INTERFERENCE MITIGATION**

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 lost 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.

### **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 1<sup>st</sup> 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 RFP for the civil construction of this site. Construction began to take place during the late fall of 2022 with a target date of completion for late spring 2023.

## **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 27, 2023

## **INTRODUCTION:**

We are pleased to present to you our budget for fiscal year 2023-2024, the 34<sup>th</sup> year of operations for Columbia 9-1-1 Communications District. In preparing this budget, 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 is prepared utilizing funds received from the permanent property tax rate, 5-year local option levy and the State of Oregon 9-1-1 Excise tax funds. The District successfully passed its most recent renewal of its local option levy on May 21, 2019. This year's budget is the fifth and final year of receipt of that levy. The District will seek the renewal of a new 5-year levy during this coming fiscal year. 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, 2023 and ending June 30, 2024 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 2023-2024 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 adopted 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 adopted budget is prepared with all governmental funds accounted for and budgeted for using the modified accrual basis of accounting. When using this method of accounting, revenues are recorded when measurable and available, and expenditures are recorded when goods and services are received.

#### **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 adopted with corresponding differences are:

<b>Expenditures</b>	<b>2023-2024 Budget</b>	<b>2022-2023 Budget</b>	<b>Increase (Decrease)</b>	<b>Percent Change</b>
Personnel Service	\$3,174,200	\$ 3,077,600	\$ 96,600	3.14%
Materials & Services	1,294,500	965,200	329,300	34.12%
Capital Outlay	3,677,500	3,640,000	34,500	1.03%
Contingency	302,410	205,407	97,003	47.22%
Fund Transfers	1,100,000	1,200,000	(100,000)	(8.33)%
Debt Service	0	0	0	0%
Reserve for future expenditures	1,767,700	1,695,500	72,200	4.26%
Ending Fund Balance	850,000	850,000	0	0%
<b>Total Expenditures</b>	<b>\$12,166,310</b>	<b>\$11,633,707</b>	<b>\$ 532,603</b>	<b>4.58%</b>
	=====	=====	=====	=====

### Significant Changes from the Prior Fiscal Year

The adopted budget expenditures for fiscal year 2023-2024 for all funds total \$12,166,310. This represents an increase of \$532,603 or 4.58 percent increase from the current fiscal year all funds total of \$11,633,707. 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 costs associated with the planning of a potential 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***

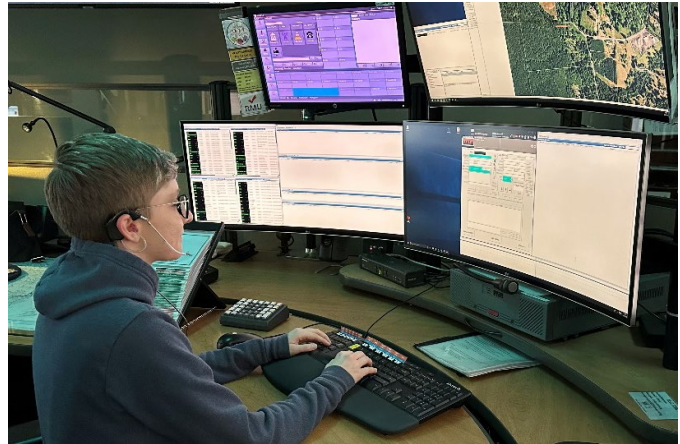
The total budget amount adopted for fiscal year 2023-2024 Personnel Services increased by \$96,600 or 3.14 percent from last year. Highlights of the significant changes from the prior year budget are discussed below.

### 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, two of which were lateral transfers from other 9-1-1 centers. Lateral hires generally have a much faster training window. One of the laterals has completed

training with the second soon to finish. In addition, we had one Comm Spec resign for personal reasons and another was promoted to a staff position within Administration. We currently have one Lead Dispatcher position filled and plan to recruit a second at a later date. The net of these changes brings the total of full-time Comm Specs to 13 of the 17 budgeted as well as two part-time Comm Spec positions.

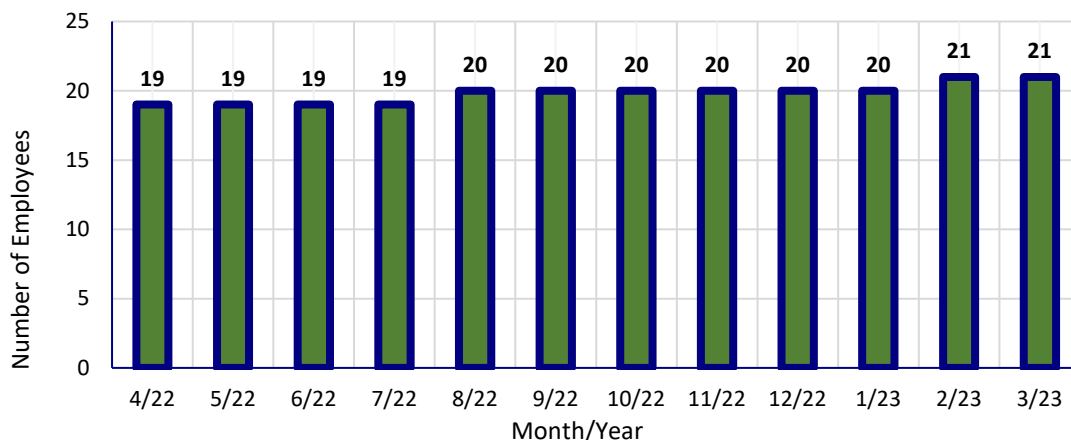
The District is currently conducting a recruitment process seeking qualified candidates for the Comm Spec positions. We have one applicant remaining from the prior recruitment process proceeding through backgrounds. This past year we have noticed an improvement in the quality of applications being submitted.



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. This level of staffing supports ongoing training requirements and offers more efficient coverage for earned leave requests, using less overtime assignments.

On the Administrative staff side, the District's Chief Financial Officer (CFO) retired during the fall of 2022. Despite the District's conducting multiple recruitment attempts, we were unsuccessful in finding a qualified candidate. The District chose to enlist the help of a national recruiting firm to assist. Applicant interviews were recently held, and a conditional offer was made. We hope to have a new CFO employed by mid-May. The duties of the GIS Specialist position were contracted out to one of our MAJCS partners. A Technology and Facilities Specialist position was created in place of the GIS Specialist. That position was filled internally with the promotion of a Comm Spec.

**FTE Changes Over 12 Month Period**



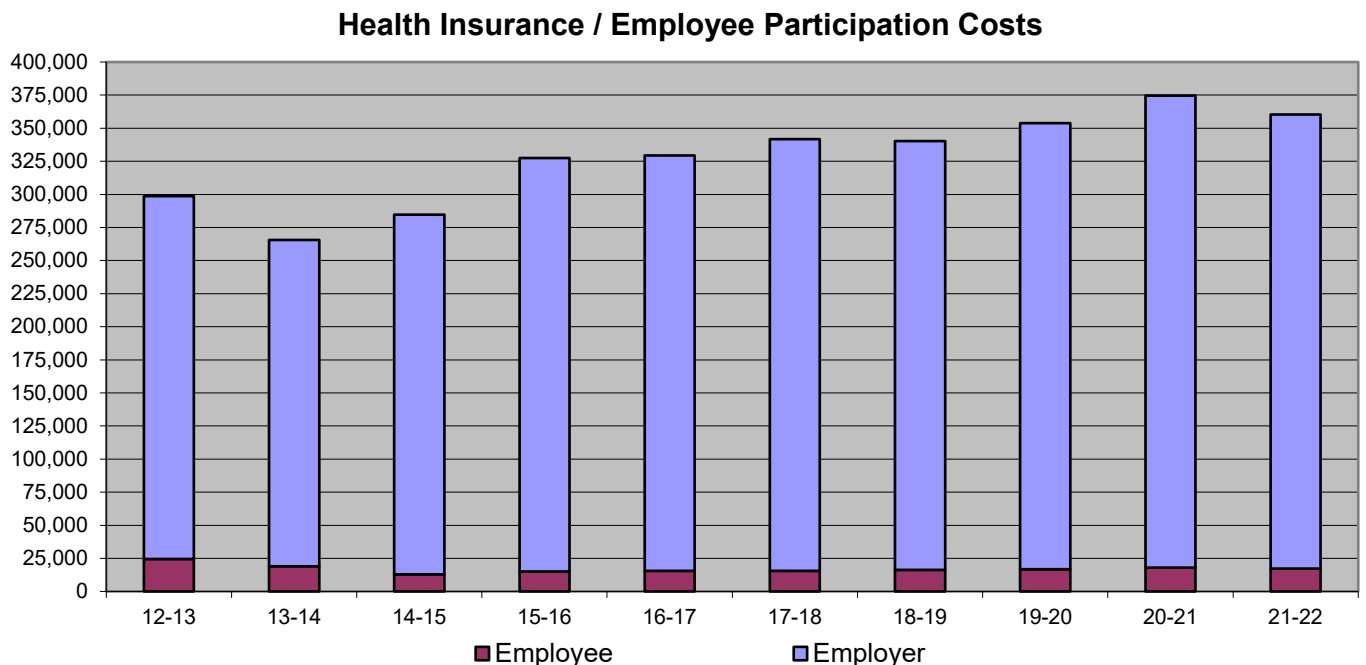
## Wages & Health Benefits

The District is currently in negotiations with Columbia 9-1-1 Dispatchers Association (the Association) for the contract beginning July 2023. The annual 2022 U.S. Cities average CPI-W was 8.2 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 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 2024 at their annual conference in February 2023. The maximum "not-to-exceed" rate for Kaiser medical insurance, which most employees and dependents are enrolled in, is 16.7 percent. There is a 5.0 percent increase projected for our Regence BlueCross BlueShield medical plan and the vision premium portion is projecting a 9.0 percent increase. Regence's Delta Dental plan, for the second year in a row, is projecting no increase and Kaiser Dental plan has projected a 1.0 percent 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 \$2,025 per year per employee.

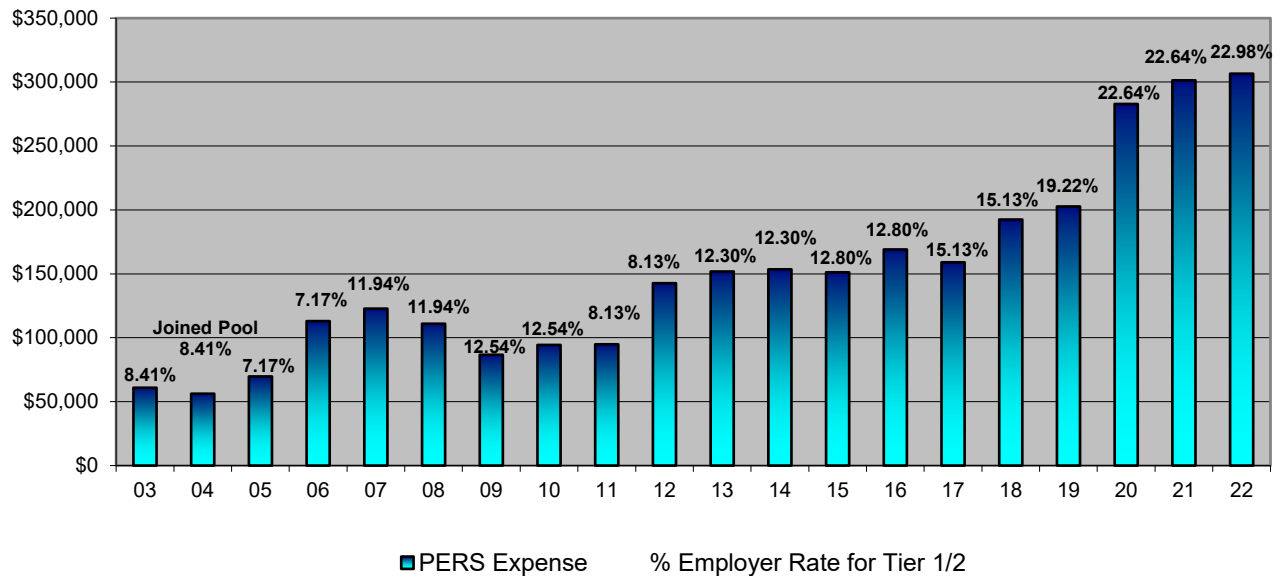
## Retirement Benefits

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 2.5 percent of their six percent contribution diverted to the EPSA and OPSRP have .75 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 2021 actuarial rates for Columbia 9-1-1, as a member of the local government employer group, that will go into effect on July 1, 2023 is 24.23 percent for Tier 1/Tier 2 employees (up from 22.98 percent) and 21.28 percent for OPSRP employees (up from 19.87 percent).

**C911CD PERS Expense & Employer Rate History**

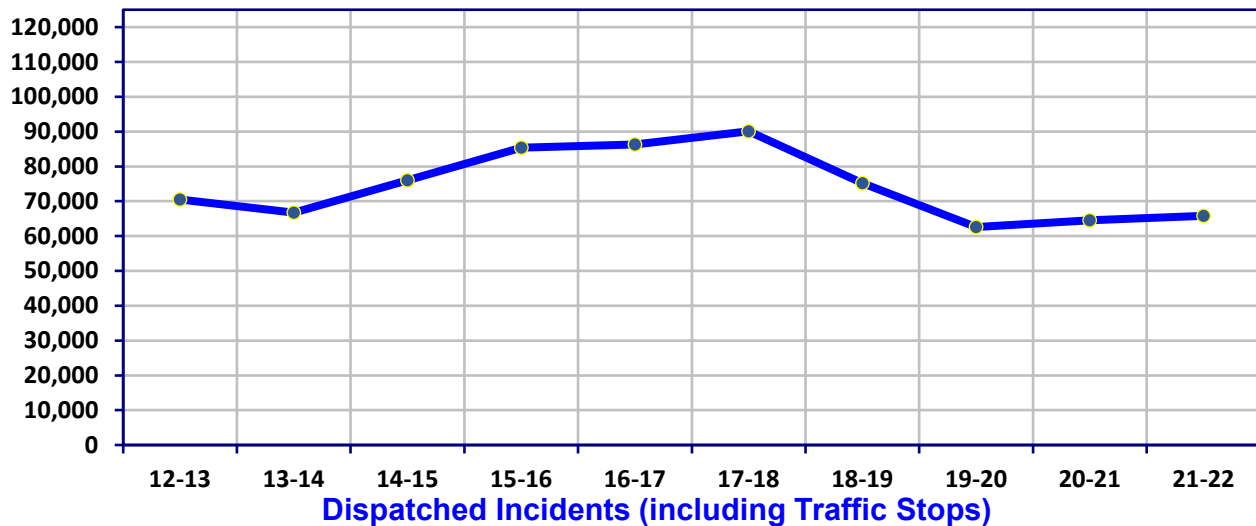


The graph above illustrates the increase in employer rates for Tier 1/Tier 2 employees, the District’s highest rate and the change in actual dollars expended. Fortunately, only 10 percent of current employees are Tier 1/Tier 2 employees. The difference in actual dollars spent between fiscal year ending 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 142 residents from July 1, 2021 to July 1, 2022. The July 1, 2021 estimate was 53,014 residents and the July 1, 2022 estimate was 53,156, for an increase of .27 percent. The District’s dispatch activity increased by 2.07 percent from 2020-2021. A total of 65,848 law enforcement, fire, emergency medical and other agency incidents were dispatched or supported by dispatch personnel in 2021-2022 (dispatch activity remains dependent on fluctuations in levels of funding of patrol personnel and field-initiated activities).



In fiscal year 2021-2022, staff answered 79,563 telephone calls (not including administrative office activity) to the dispatch center; this represents a 3.10 percent increase from last year's numbers. The average answer speed for 9-1-1 calls has been consistently maintained at 5.43 seconds, with over 75 percent of those calls coming from wireless/cellular telephones which has steadily increased over the last 10 years. The 5.43 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 fiscal year 2021-2022 was 99.26 percent, which we remain 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 endeavored to keep these costs as low as possible while still maintaining and protecting its facilities, equipment and systems.

The total budget amount for fiscal year 2023-2024 Materials and Services increased \$329,300 or 34.12 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. Remaining in this fiscal year is a site lease payment for the agreement made with the private property owners of the Dixie Mountain site. Additional funds are budgeted for the potential of adding additional sites in the development of our radio system upgrade.

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**

Our Voice Print logging recorder that was over seven years old and was no longer being supported by a maintenance contract was replaced. After researching various options, the Board of Directors approved staff recommendation to lease the next logging recorder purchase due to it being an integral part of the radio system replacement project. Included in this line-item is the annual lease payment.

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. They have 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**

There has been tremendous growth in technological resources and devices in the public safety field. To keep up with this growth and to maintain the stability and security of our systems, District staff recommended we subscribe to Microsoft365. This cloud-based service eliminates the need for on premise email and file hosting and provides increased security and reliability. This service also eliminated our reliance on a contracted vendor who provided a secure backup and remote monitoring service. 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. District staff has continued to research organizations that will help develop our QA/QI program by review of our operational policies and evaluating a percent of the District's 9-1-1 calls.

The District's payroll and accounting software programs need to be upgraded or replaced. For many years, District staff has used a DacEasy application for processing our bi-monthly payroll and monthly financial statements. It is the recommendation of staff to migrate towards Quickbooks and utilize a local CPA firm to help with the installation and set-up. Funds have been included to address this upgrade.

## **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. 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. This fiscal year those pass-through expenses continue to not be budgeted. This is a significant decrease from what has been reported in prior years.

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.

Last year, the State of Oregon recognized the need for a statewide community alert notification (CAN) system while the State was experiencing devastation by the late summer wildfires. 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. An agreement was reached with the State that allows the District to retain control of the operation of our own CAN system as well as share the State's database. In turn, the State will be allowed access to our database. The State assumed all the ongoing system maintenance fees and expenses that we have had to budget for in the past.

## **Elections**

The District's 5-year local option tax is set to expire on June 30, 2024. Historically, the Board has recommended that we seek voter approval of the levy renewal a year in advance of its expiration. This budget includes the option of going out for voter approval during the November 2023 general election and if needed, the May 2024 primary election.

Staff will continue to research how the District is going to fund a radio system replacement if a decision is made to upgrade to a 700 or 800 MHz system or make significant changes to our current VHF system. 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 election costs of putting a bond measure on the ballot of the November 2023 general election and/or May 2024 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 2023, the District received \$4,014 in best practice credits as well as a \$1,473 multi-line discount.

There has been a huge increase in the number and severity of cyber-attacks on public and private agencies. Last year, the District's insurance agent of record strongly recommended that the District add additional coverage to cover higher limits. Funds have been included to continue this coverage.

## **Professional Services**

Adequate funds have been retained for legal oversight of the negotiation of our collective bargaining agreement, radio site agreements, public purchasing rules, intergovernmental agreements, policy review and unforeseen labor issue advice. Additional funds have been set aside to address potential legal advice for the issuance of the District's GO bonds.

This budget funds the contracted services of a consultant 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.

Also included is the potential need for professional advice for the issuance of GO bonds.

## **Public Education and Information**

It has been the District's past practice to prepare and send out the District's newsletter twice during the year to all postal patrons within our service area. 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. The newsletter has been proven to be a popular 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 worked through the strategic planning process in 2014 finalizing a comprehensive five-year plan with short, medium and long-range goals. The plan, as it relates to capital outlay, focused on the following specific areas:

#### **Public Safety Radio Communications System**

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. The report from Pallans indicated that our system is appropriate for our service area for the technology that the District could afford. The report also indicates that various factors have developed in the last 19 years that now impact our system and its performance. The District will continue with the following items in the next year:

**Interference Mitigation:** Interference from co-channel users licensed on the same VHF frequency continues to impact operations. Previous efforts to mitigate interference alleviated much of the issues that the District had been experiencing. This does not preclude any new interference that may occur from a new source such as a private entity, company or any other public agency. This is one of the disadvantages of the current radio system the District uses that is found within the radio spectrum bandwidth that we operate on. The “management” of the VHF spectrum is very loosely controlled with little enforcement or recourse for an entity, such as the District, should new interference occur. The District will continue to monitor any further reports of interference and will mitigate solutions for the remaining time that we are on the VHF system.

**Site Development:** The audit report confirmed geographical areas where performance improvement is needed. The District has been working on the following solutions during this fiscal year in order to improve radio quality:

Pisgah Home Site: Until the District decides on the recommendations received from Federal Engineering 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.

Dixie Mountain: This is a shared site with the FAA. During 2020, the District received approval for this site, since then the District has worked with our radio vendor and our consultants as well as the District has monitored what various radio vendors have suggested as new radio site for any new system. The Dixie site has not been recommended in any site development plans. The lease that the District has had with the FAA was due for renewal during this current fiscal year. The District has chosen to abandon this site and did not renew the lease.

Meissner: 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 will oversee the construction of this site. Staff and the engineering firm have 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 several months. The District received approval from the Planning department in January 2021 and the permits were filed with the Building

department in April 2021. A civil construction RFP was published during April 2022 with actual construction commenced during this past winter. We project that construction and completion of this project will take place at the end of the current fiscal year.

Future Site Development: The District has previously engaged in talks with WCCCA to request to co-locate at a new radio site that they are building at a Tualatin Valley Fire & Rescue station located at Northwest Skyline Boulevard and Northwest Cornelius Pass Road. This site was completed this last fiscal year. Depending on the direction of the radio system upgrade, this site may or may not be utilized.

During the stakeholder interviews on the expectations and desires of the new radio system, conversations took place about the need for additional radio site locations regardless of which type of system is selected (VHF, UHF, 700 or 800MHz). Preliminary verbal agreements have been established to construct new District towers at multiple locations around the county. Some of these potential property locations are currently owned by partner fire districts, private parties, or other governmental entities. Staff continues to explore other opportunities as they arise.

**Equipment / System Upgrades:** In 2017, a RFI was released to gather the necessary information and cost estimates that will aid staff and the Board of Directors in deciding the best and most efficient way to upgrade the radio system. The District received information from three vendors offering solutions to upgrade the District's radio system. All three respondents presented their RFI submissions at a presentation given to District staff, board members, law, fire and EMS agencies along with members of the public. Solutions presented included a complete 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. Also presented was a solution that recommended partnering with a neighboring agency that operates an 800MHz system and contract with them to build out their system into Columbia County.

The District entered into a contract for Phase 1 of the radio system replacement with Federal Engineering to conduct a total review of the existing VHF radio system, review the responses we received from the RFI, establish an unbiased cost estimate and consult the Board on the best solution for our District. A final report was presented to the Board at the end of July 2021.

With a high level of uncertainty remaining among the Board of Directors regarding the final report, the District further contracted with Federal Engineering to present their findings on-site in a question and answer format so that the Board and users may better understand the advantages and disadvantages between the four alternatives presented. This presentation was made on February 1, 2022. The meeting was very well attended, and all parties engaged in conversation.

At the start of the current fiscal year, an opportunity was presented to the District by the Clackamas County 800 Radio Group (C800). C800 is the owner and operator of a new 800 MHz Phase II land mobile radio system. Due to some cost overruns of their build out of their system, they chose not to finish construction of three mountain top radio sites. C800 has offered to sell this radio site equipment to the District at the contracted price that they purchased the equipment for in 2017 and added a 40% discount on top of the already discounted price.

After receiving Board approval to officially engage with the manufacturer of this equipment (Motorola), the District learned that the three sites being offered could be broken down into two sites for every one being offered. Thus, the results would be that C911CD could build six new sites for the cost of the three at 2017 pricing and an additional 40% discount.



At the time of creating this budget, the District has been negotiating with Federal Engineering to develop a Phase II contract that will include the development of a county-wide communications plan and assisting with contract negotiations with the selected vendor. Should the Board approve the final system design and recommendations of the consultant, a move to Phase III could commence. Phase III would include contracting with a consulting firm to act on our behalf for procurement and project management of the build out of the new radio system.

The current radio system is a “system of systems”, meaning it is one made up of two separate parts. The primary component is Land Mobile Radio (LMR) and, a sub-system made up of microwave dishes, antennas, microwave transmitters and receivers. These two separate systems ensure that the LMR portion of the system stays in synchrony and that transmissions are sent from tower to tower and from tower to mobile and portable radios on the ground.

The District’s microwave system is also obsolete and 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 Corey Hill and a replacement from Dispatch to Bald Hill.

It is our continued belief that monies spent now on needed upgrades at known sites while we have resources on hand, is a wise investment. The District could experience inflated costs by waiting the one or two years to include these site upgrades as part of the new radio system.

### **Computer Aided Dispatch (CAD) System**

For several years, WCCCA had been planning to relocate to a new facility. Their building is now complete and they moved into their new facility as of March 2023. 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, in partnership with our regional partners, worked to provide new alternate pathways that bring redundant connection between the centers.

### **Back-up Center**

With the potential of purchasing the surplus C800 equipment, the District has an opportunity to join the regional radio system that is operated by Clackamas County 800 Radio Group (C800), The City of Newberg and Washington County Consolidated Communications Agency (WCCCA) that is formally known as WCN.

If there is a need to evacuate our main facility, we could relocate all of our operational staff to any one of three other 9-1-1 centers (Clackamas County 9-1-1, Lake Oswego 9-1-1 and or WCCCA. Again, all three of these 911 centers operate on the same radio network, all three operate the same CAD system as the District and all three centers operate the same 9-1-1 telephone systems. This opportunity contrasts to what C911CD has in place today which is an agreement in

place with Columbia River Fire & Rescue to share office space at their Deer Island station. The equipment that is in the fire facility is very minimal and would not sustain operation for any length of time beyond an initial emergency evacuation of the District facility.

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. However, with the potential upgrade of the District's microwave backbone and possible link into WCCCA's system, this could be part of the solution for a back-up dispatch site.

9-1-1 centers are unique, and it is difficult to just pick up and go and resume service at some other physical location. Our equipment and technology are tied to the buildings that we occupy. The physical distancing requirements that were being mandated by state and federal authorities because of the COVID-19 pandemic are almost impossible to implement within the environment of the 9-1-1 dispatch center.

In 2020, the District was fortunate to have requested and received three surplus fully functional dispatch consoles from LOCOM. They have been reassembled in the facility's extension area as an auxiliary dispatch center. These three positions allow us the ability to have a separate fully functioning training environment and it also allows us to relocate dispatch staff in the event of a need to leave our primary dispatch floor due to environmental or health reasons (COVID).



Fiscal year 2023-2024 budget allows for the continued build out of the three new CAD positions, installation and programming of dual band radios and all other associated equipment to make this auxiliary workspace operational.

## **Facility**

Upgrades to the facility access control system (key cards) as well as the camera surveillance system were completed this past fiscal year as well as modifications to the front entry and lobby doors to make them ADA compliant. The completion of the security fencing that encompasses the entire campus of the District is continuing to be explored. Quotes are being obtained that will finish the fencing along the fire district property line and establish a barrier along the creek that will prevent trespassing on the back side of our facility.

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

## ***Capital Outlay Impact on Operating Budgets***

The most significantly anticipated capital projects for fiscal year 2023-2024 will be continued enhancements and upgrades to our radio and microwave systems. The 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 a considerable 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 type of system and number of sites, maintenance of them will be hard to predict.

### **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 5.37 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 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 for all funds for the current budgeted year and the ensuing fiscal year are:

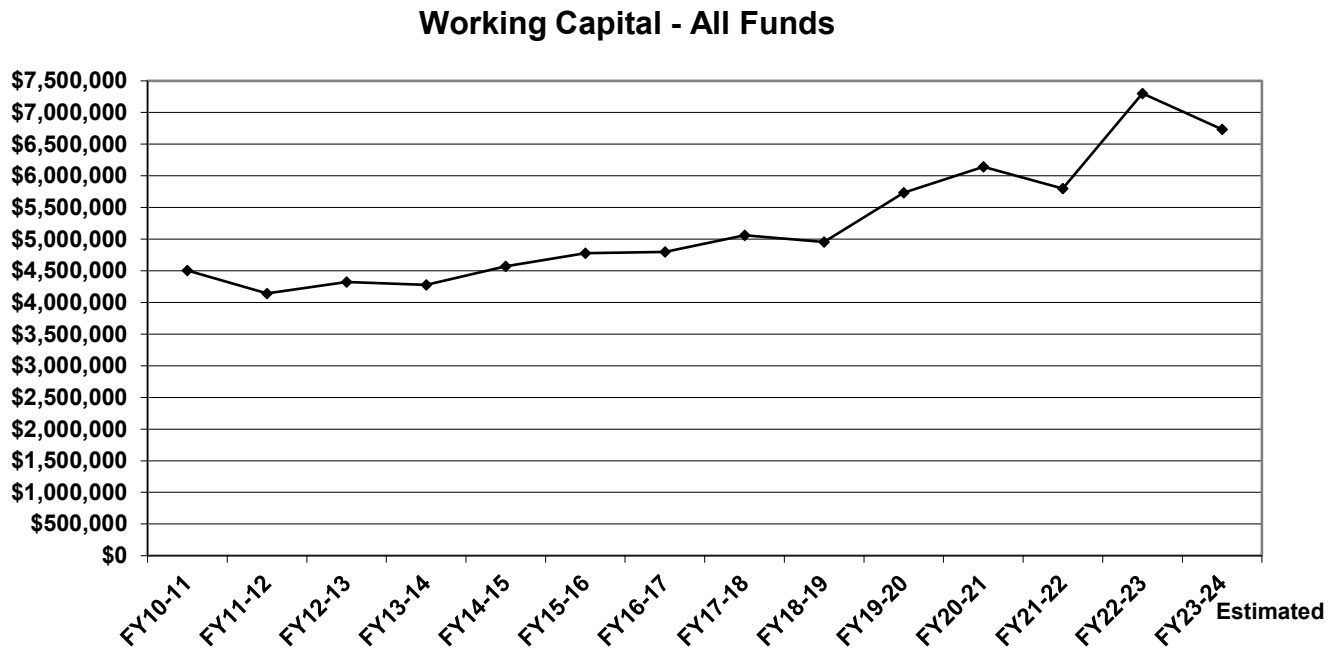
<b>Revenues</b>	<b>2023-2024 Budget</b>	<b>2022-2023 Budget</b>	<b>Increase (Decrease)</b>	<b>Percent Change</b>
Net Working Capital	\$6,723,200	\$6,441,700	\$ 281,500	4.37%
Current Year Taxes	3,302,810	3,078,407	224,403	7.29%
Previously Levied Taxes	56,300	66,100	(9,800)	-14.83%
Interest on Investments	167,700	37,300	130,400	349.59%
9-1-1 Excise Tax	740,000	720,000	20,000	2.78%
Communications Fees	20,100	19,800	300	1.52%
Rents/Royalties	1,000	12,300	(11,300)	-91.87%
SIP Revenue – PGE	43,800	44,400	(600)	-1.35%
OEM Reimbursements	0	0	0	0.00%
Transfers from General Fund	1,100,000	1,200,000	(100,000)	8.33%
Tower Site Lease Revenue	8,700	11,600	(2,900)	25.00%
Miscellaneous	2,700	2,100	600	28.57%
<b>Total Revenues</b>	<b>\$12,166,310</b>	<b>\$11,633,707</b>	<b>\$ 532,603</b>	<b>4.58%</b>
	=====	=====	=====	=====

## Significant Changes from the Prior Fiscal Year

The adopted budget revenue for fiscal year 2023-2024 for all funds totals \$12,166,310. This represents an increase of \$532,603 or a 4.58 percent increase from the current fiscal year all funds total of \$11,633,707 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 and an increase in 9-1-1 Excise tax revenue.

### Net Working Capital, All Funds

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



The District's net working capital has fluctuated over the years. For fiscal year 2023-2024, it is projected to increase over what was budgeted for the beginning of 2022-2023. 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.

Above is a graph depicting the fiscal year 2023-2024 projected working capital in comparison to historical working capital. Working capital is budgeted lower than the prior years ending fund balance to establish reserves.

### 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 \$1,563,366, up \$113,373 from the prior year. This will be the final year of receipt for the District's fifth 5-year Local Option Levy which was approved by the voters in the May 2019 election. The Local Option Levy tax rate is 29 cents per \$1,000 of assessed value and is projected to generate \$1,739,444, up \$111,030 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 \$683,500 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 \$3,302,810 in collectable tax revenues.

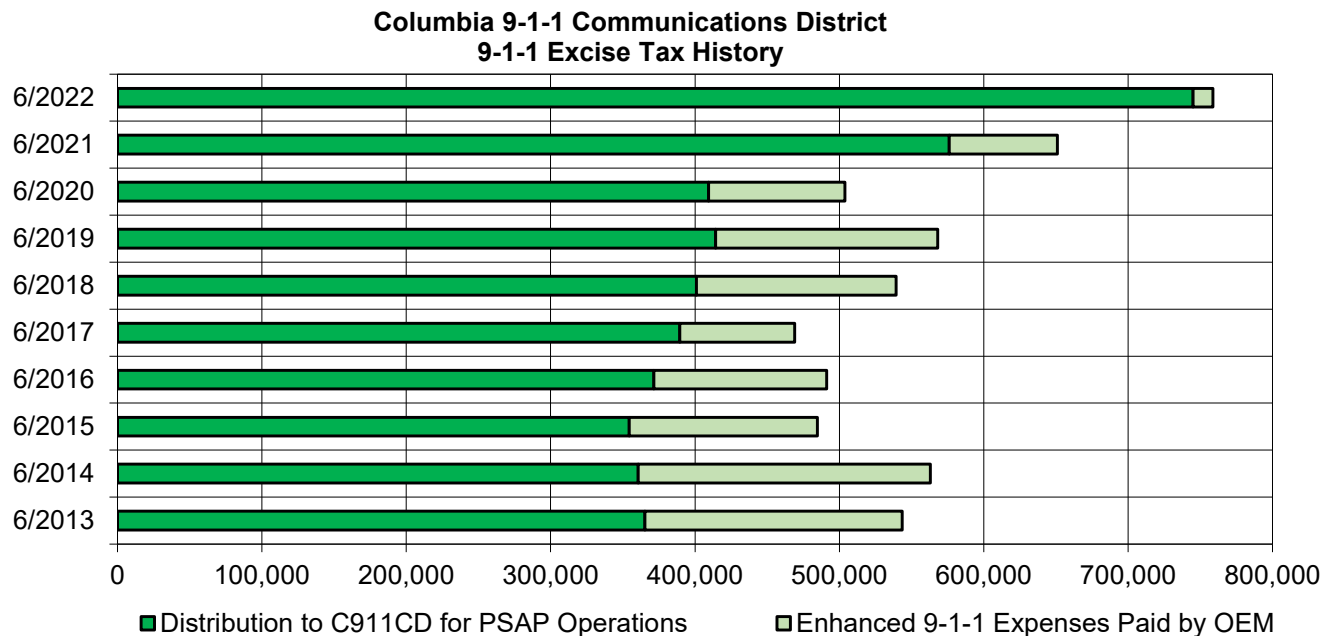
## **9-1-1 Excise Tax**

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.



## **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.

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 begin the planning of the radio system replacement. There will 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 2023-2024 is the ninth 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. This fiscal year there will be a \$800,000 transfer to the Equipment Reserve Fund and a \$300,000 transfer to the Facilities Reserve fund.

## **SUMMARY:**

The adopted budget for the fiscal year 2023-2024 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.

We are pleased to advise you that the District received the Government Finance Officers Association Distinguished Budget Presentation Award for the 21<sup>st</sup> year in a row for its fiscal year 2022-2023 submission. The award is the highest form of recognition in governmental budgeting and represents a significant achievement by our District.

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. Please be assured that the same degree of effort will be devoted to the effective administration of the 2023-2024 budget.

## Critical Issues & Budget Development Guidelines

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The District Administration working with the Board of Directors is beginning 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 2023-2024.

### **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, one of which is a Lead position, and two part-time Comm Specs. It is our goal to bring operations staffing level to three full-time Comm Specs on duty nearly 24 hours a day by hiring four more Comm Specs, bringing operations to 18 employees. A recruitment process has recently started 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**

A Request for Information (RFI) was released to gather necessary information and cost estimates that will aid the Board of Directors in making a decision on the most efficient and cost-effective way to upgrade the current very high frequency (VHF) radio system.

A contract was entered into with an engineering firm for the completion of Phase I of the project which included a review of the RFI responses, a list of system replacement alternatives and established unbiased cost estimates of the various solutions. Phase II and III will include the development of a plan, contract negotiations with selected vendor, procurement and project management. The project will be potentially funded through a GO Bond process or with an increase of our local option tax when it goes before voters to be renewed in May 2024.

### **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 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**

The completion of the security fencing that encompasses the entire campus of C911CD is being proposed. Upgrades to the facility access control system (key cards) as well as the camera surveillance system were installed. Security measures at the District's radio sites needs to be evaluated and 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 provides educational material to schools, publishes print ads, runs radio spots and sends periodic newsletters 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**

Columbia County Emergency Management (CCEM) has begun a planning process for continuity of operations (COP) and continuity of government (COG). This process is made available to District staff to use in developing our own plan that can be coordinated with the plans of our partner agencies. Staff continue to review and update the District's current COP and COG plans as well as further identifying solutions for operational capabilities during catastrophic events.

## **MAXIMIZE INTEROPERABILITYPROJECTS 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.

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 22-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.

A five-year revenue forecast will be prepared annually by staff for the Board of Directors consideration. The forecast will give the District time to react to revenue short-falls or to more intelligently manage estimated revenue surges.

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 will develop an annual 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 Directors 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.

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."

Before any surplus funds may be invested, a competitive bid process shall be conducted.

### **ACCOUNTING, AUDITING AND FINANCIAL REPORTING POLICIES**

The governmental fund types are budgeted and accounted for on the modified accrual 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).



GOVERNMENT FINANCE OFFICERS ASSOCIATION

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Budget Presentation  
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**Columbia 911 Communications District  
Oregon**

For the Fiscal Year Beginning

**July 01, 2022**

*Christopher P. Morill*

Executive Director

*The Government Finance Officers Association of the United States and Canada (GFOA) presented an award to Columbia 9-1-1 Communications District, St. Helens, Oregon for its annual budget for the fiscal year beginning July 1, 2022. This is the twenty-first consecutive year the District has received the award. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan and as a communications medium. The award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we will be submitting it to GFOA to determine its eligibility for another award.*

# 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.

# Budget Calendar for 2023-2024

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## FISCAL YEAR JULY 1, 2023 – JUNE 30, 2024

<i>Appointment of Budget Officer</i>	February 23, 2023
<i>Board of Directors Review of Critical Issues Advisory Committee Member's Input Preparation of Proposed Budget</i>	February 1, 2023 – April 27, 2023
<i>Submit Budget Meeting Notice to paper Post Budget Meeting Notice on District Website</i>	March 31, 2023
<i>Publish Budget Meeting Notice</i>	April 7 / 14, 2023
<i>Meeting of the District Budget Committee</i>	April 27, 2023*
<i>2<sup>nd</sup> Meeting of the District Budget Committee</i>	May 5, 2023*
<i>Deadline Proposed Budget to be Approved</i>	May 5, 2023
<i>Publish Budget Hearing Notice &amp; Summary</i>	May 12, 2023
<i>Hold Budget Hearing &amp; take Public Testimony</i>	May 25, 2023*
<i>Adopt Budget &amp; Make Appropriations</i>	June 15, 2023
<i>Submit Levy, Appropriation Resolution &amp; Budget to Assessor by</i>	July 15, 2023
<i>Submit Levy, Appropriation Resolution &amp; Budget to County Clerk by</i>	September 30, 2023

The highlighted date is the public's opportunity to provide feedback and comments on the District's financial plans for fiscal year 2023-2024.

\*All public meetings were available via Zoom by following instructions on District website.

# TAX RATE AND COLLECTIONS

## TAX AUTHORITY

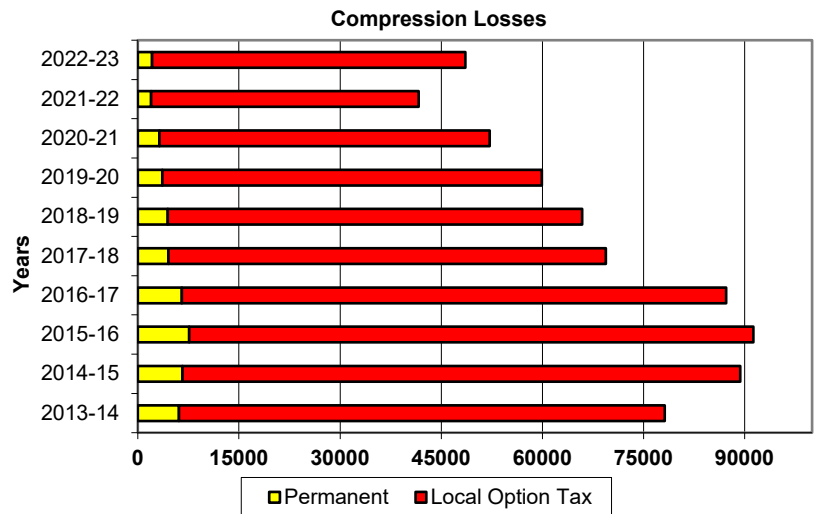
Columbia 9-1-1 Communications District may impose the taxes provided for in the adopted budget at the permanent tax rate of 25.54 cents per \$1,000 of assessed value for operations. The renewal of the District's five-year local option levy at the rate of 29 cents per \$1,000 of assessed value was approved by voters in the May 2019 election. The local option levy is scheduled to expire at the end of fiscal year 2023-2024.

## 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 \$683,500.

Compression, however, has steadily decreased an average of 12 percent over the last five years as property values in Columbia County steadily increased.



## COLLECTION RATE

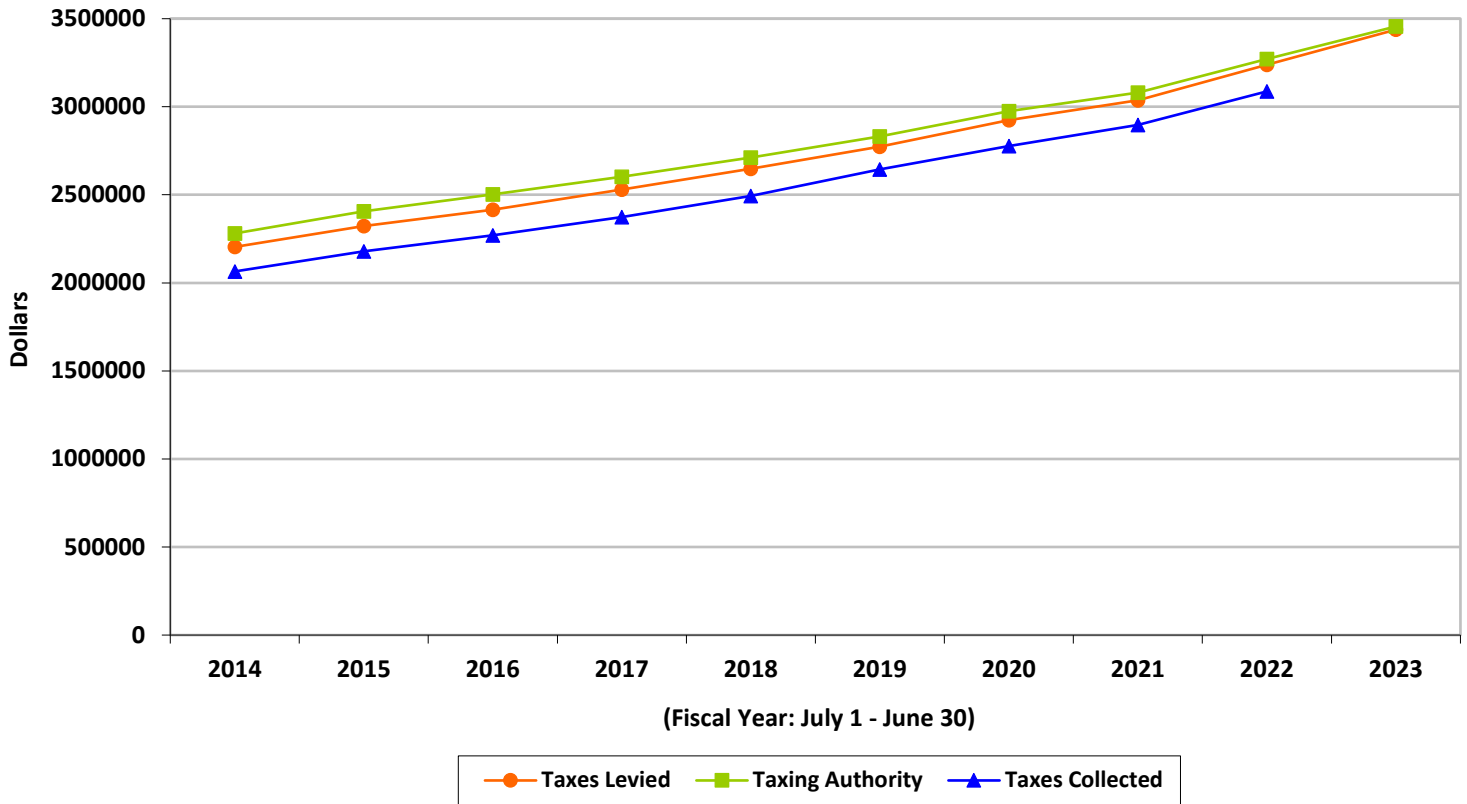
The collection rate for Columbia County for fiscal year 2021-2022 was 95.2 percent, with an average of 94.7 percent over the past five years. In preparing this budget proposal, a collection rate of 95.0 percent was used to adjust tax revenue collections for future property devaluations, compression, discounts and uncollectibles.

## TAX COLLECTION CALCULATION

Estimated Net Assessed Valuation:	\$6,451,706,533
Expected Collection Rate:	95.0 percent
Projected Collections:	
Permanent Tax Rate	\$1,563,366
Local Option Levy	1,739,444
	<u>\$3,302,810</u>



# Taxing Authority, Taxes Levied and Taxes Collected



	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Taxes Levied	2,204,121	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
Taxing Authority	2,280,662	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
Taxes Collected	2,064,901	2,179,124	2,270,480	2,374,444	2,493,739	2,643,591	2,776,967	2,897,200	3,087,235	
Compression Loss	78,123	89,366	91,267	80,702	69,410	65,887	59,912	52,165	41,636	48,557

	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Property Taxes Collected, by Columbia County	92.9%	94.1%	94.0%	94.2%	94.2%	94.1%	94.5%	94.8%	95.1%	95.2%

# BUDGET SUMMARY – ALL FUNDS

Fund	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budgeted	2023-24 Budgeted
<b>REVENUE</b>					
Current Tax	2,776,968	2,897,200	3,087,235	3,078,407	3,302,810
9-1-1 Excise Tax	409,514	576,036	745,043	720,000	740,000
OEM Reimbursements	94,223	74,918	34,381	0	0
SIP Revenue – PGE	52,651	52,796	51,915	44,400	43,800
Communications Fees	2,614	31,896	19,252	19,800	20,100
Interest Income	132,520	50,707	39,623	37,300	167,700
Other Income	136,429	142,619	131,831	92,100	68,700
<b>Total Revenue</b>	<b>\$3,604,919</b>	<b>\$3,826,172</b>	<b>\$4,109,280</b>	<b>\$3,992,007</b>	<b>\$4,343,110</b>
<b>EXPENDITURES</b>					
Personnel services	\$2,317,208	\$2,460,774	\$2,399,251	\$3,077,600	\$3,174,200
Materials and services	563,964	611,460	564,852	965,200	1,294,500
Capital outlay	314,523	450,338	289,442	3,640,000	3,677,500
Contingency	0	0	0	205,407	302,410
Reserve for Future Expenditures	0	0	0	1,695,500	1,767,700
Debt payments	0	0	0	0	0
<b>Total Expenditures</b>	<b>\$3,195,695</b>	<b>\$3,522,572</b>	<b>\$3,253,545</b>	<b>\$9,583,707</b>	<b>\$10,216,310</b>
Change in fund balance	409,224	303,600	855,735	(5,591,700)	(5,873,200)
Beginning funds balance	5,733,204	6,142,428	6,446,028	6,441,700	6,723,200
Ending Fund Balance	6,142,428	6,446,028	7,301,763	850,000	850,000

## **CHANGE IN FUNDS BALANCE**

In fiscal year 2019-2020, the equipment for replacing the microwave link between Clatskanie and Green mountain was purchased and the tower analysis was completed on Green which allowed for our equipment to be installed. Due to the State of Washington's COVID-19 restrictions, construction in the state at that site was halted causing a delay. The pandemic also affected the progress of the upgrade of the Meissner radio site upgrade.

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.

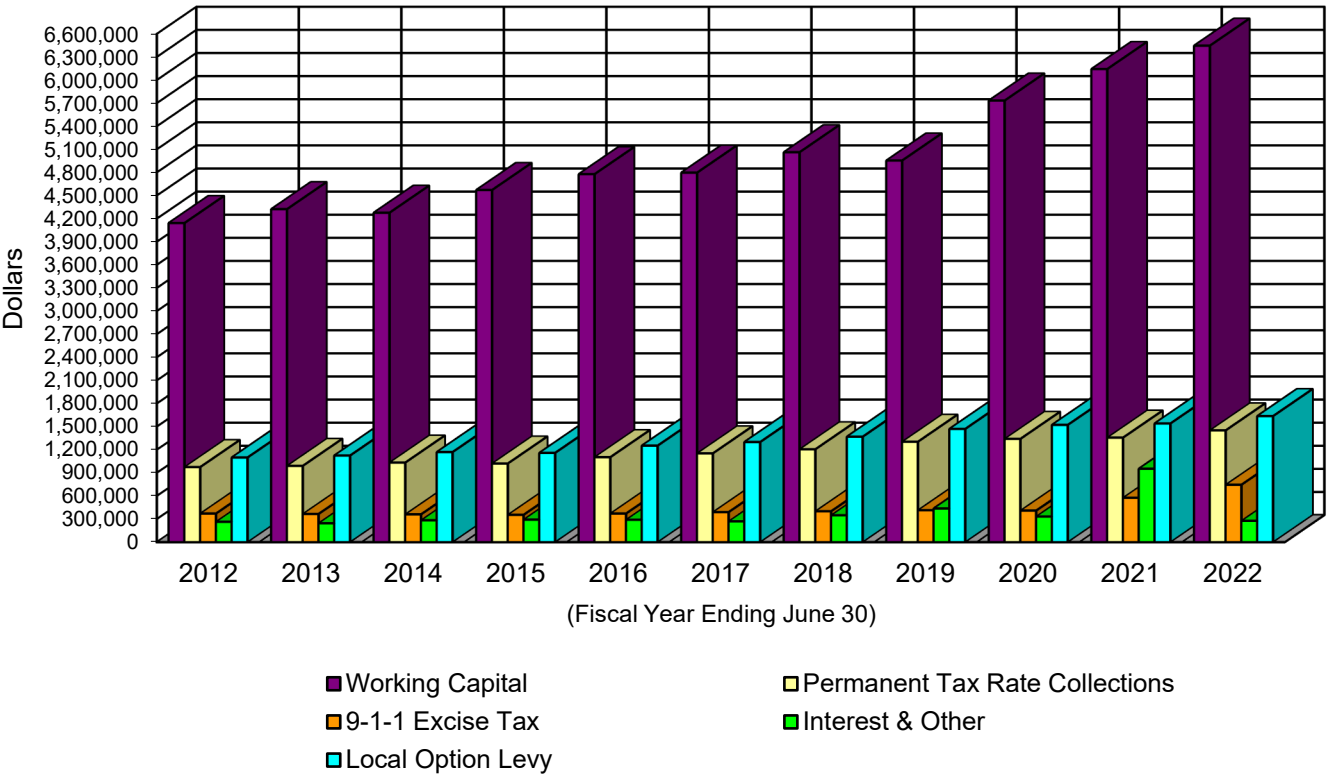
In fiscal year 2022-23, a construction contract for the Meissner site improvements was approved and work began with anticipated completion in early summer 2023. Three additional microwave paths were approved to be upgraded. These upgrades are scheduled to be completed by the end of this fiscal year.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

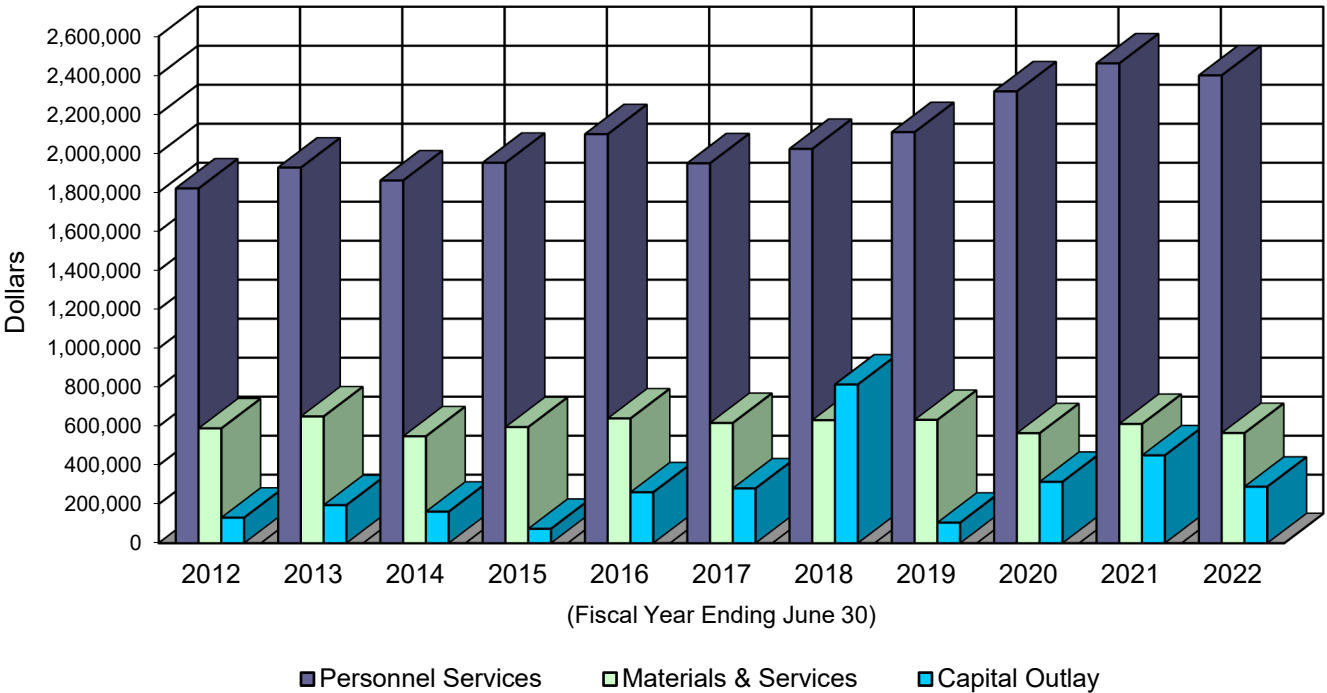
# Funds Budget Summary

Fund	General Fund	Facilities Reserve Fund	Equipment Reserve Fund	Revenue Loss Reserve Fund	Total Budget All Funds	% of Total Budget
<b>REVENUE</b>						
Current Tax	\$3,302,810	\$0	\$0	\$0	\$3,302,810	27.15%
9-1-1 Excise Tax	740,000				740,000	6.08
SIP Revenues – PGE	43,800				43,800	.36
Communications Fees	20,100				20,100	.17
Interest Income	65,200	7,400	59,700	35,400	167,700	1.38
Other Income	68,700				68,700	.56
<b>Total Revenue</b>	<b>4,240,610</b>	<b>\$7,400</b>	<b>\$59,700</b>	<b>\$35,400</b>	<b>\$4,343,110</b>	<b>35.70%</b>
<b>EXPENDITURES</b>						
Personnel Services	\$3,174,200	\$0	\$0	\$0	\$3,174,200	26.09%
Materials and Services	1,295,500				1,294,500	10.64
Capital Outlay	60,000	602,200	3,015,300	0	3,677,500	30.23
Contingency	301,410				302,410	2.49
Reserve for Future Expenditures	0			1,767,700	1,767,700	14.53
<b>Total Expenditures</b>	<b>\$4,831,110</b>	<b>\$602,200</b>	<b>\$3,015,300</b>	<b>\$1,767,700</b>	<b>\$10,216,310</b>	<b>83.97%</b>
Revenue less expenditures	(\$590,500)	(\$594,800)	(\$2,955,600)	(\$1,732,300)	(\$5,873,200)	
Fund transfers	(1,100,000)	300,000	800,000	0	0	
Change in fund balance	(\$1,690,500)	(\$294,800)	(\$2,155,600)	(\$1,732,300)	(\$5,873,200)	
Beginning fund balance	2,540,500	294,800	2,155,600	1,732,300	6,723,200	55.26%
Ending Fund Balance	850,000	0	0	0	850,000	6.99%
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	
Total Budget for the year ending 6/30/2022	\$5,752,122	\$352,900	\$2,583,900	\$1,589,300	\$10,278,222	

Revenues by Major Source - All Funds



Expenditures by Major Source - All Funds



## COLUMBIA 9-1-1 COMMUNICATIONS DISTRICT

In the Matter of; Adopting the Budget, )  
Making Appropriations, Declaring a Levy and )  
Categorizing the Taxes Provided for in the )  
2023-2024 Adopted Budget )

### Resolution 23-02

**WHEREAS**, the Board of Directors of the Columbia 9-1-1 Communications District, having developed a budget, caused a review of said budget by the District's Budget Committee, held a public hearing on the approved budget, and otherwise conducted its budget deliberations in conformance with "Local Budget Law" pursuant to ORS 294.305 - 294.565, and;

**WHEREAS**, it is now the desire of the Board to adopt a budget for the fiscal year beginning July 1, 2023, now therefore;

Be it **RESOLVED**; that the Board of Directors of the Columbia 9-1-1 Communications District adopts a budget for the 2023-2024 fiscal year in the aggregate amount of **\$11,316,310**. A copy of said budget is now on file at the District business office.

### Resolution 23-03

Be it **RESOLVED**; that the appropriations for the 2023-2024 fiscal year be in the following amounts:

#### GENERAL FUND

Personal Services	\$ 3,174,200
Materials & Services	\$ 1,294,500
Capital Outlay	\$ 60,000
Fund Transfers	\$ 1,100,000
Operating Contingency	\$ <u>302,410</u>
<b>Total General Fund Appropriations</b>	<b>\$ 5,931,110</b>

#### EQUIPMENT RESERVE FUND

Communications Equipment	\$ <u>3,015,300</u>
<b>Total Equipment Reserve Fund Appropriations</b>	<b>\$ 3,015,300</b>

#### FACILITIES RESERVE FUND

Facilities	\$ <u>602,200</u>
<b>Total Facilities Reserve Fund Appropriations</b>	<b>\$ 602,200</b>

**REVENUE LOSS RESERVE FUND**

Transfer to General Fund/Revenue Loss Recovery	\$ 1,767,700
<b>Total Revenue Loss Reserve Fund Appropriations</b>	<b>\$ 1,767,700</b>

**TOTAL REQUIREMENTS, ALL FUNDS: \$11,316,310**

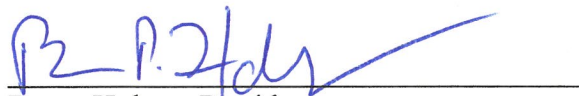
**Resolution 23-04**

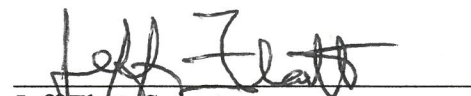
Be it **RESOLVED**; that the Columbia 9-1-1 Communications District hereby imposes the taxes provided for in the adopted budget at the rate of .2554 per \$1000 of assessed value for the permanent tax rate and in the amount of .29 per \$1000 of assessed value for the local option levy rate; and that these taxes are hereby imposed and categorized for the tax year 2023-2024 upon the assessed value of all taxable property within the district.


**General Government Limitations**


<b>Permanent Tax Rate</b>	<b>\$ .2554/\$1000</b>
<b>Local Option Levy Rate</b>	<b>\$ .2900/\$1000</b>

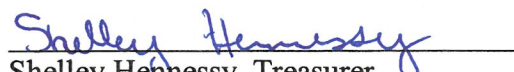
**BE IT FINALLY RESOLVED**; that the Columbia 9-1-1 Communications District files these resolutions with the Columbia County Clerk and County Assessor on or before July 17, 2023. These Matters having come before the Board at their meeting on June 15, 2023, and members present voted as indicated below:

  
\_\_\_\_\_  
Bruce Holsey, President  
(aye) (nay)

  
\_\_\_\_\_  
Jeff Flatt, Secretary  
(aye) (nay)

  
\_\_\_\_\_  
Henry Heimuller, Vice President  
(aye) (nay)

  
\_\_\_\_\_  
Robert Anderson, Member  
(aye) (nay)

  
\_\_\_\_\_  
Shelley Hennessy, Treasurer  
(aye) (nay)

ATTEST:   
\_\_\_\_\_  
Michael J. Fletcher, Executive Director



**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 using the modified accrual 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**

	<b>2019-20</b>	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>
<b>Revenues</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>
Net Working Capital	2,503,729	2,527,454	2,615,181	2,390,400	2,540,500
Previously Levied Taxes	85,981	78,037	61,977	66,100	56,300
Interest	57,366	20,732	16,108	13,100	65,200
9-1-1 Excise Tax	409,514	576,036	745,043	720,000	740,000
OEM Reimbursements	94,223	74,918	34,381	0	0
Communications Fees	2,614	31,869	19,252	19,800	20,100
Tower Site Lease Revenue	10,112	14,526	8,227	11,600	8,700
Rents/Royalties	18,824	37,359	0	12,300	1,000
Miscellaneous	3,575	2,813	2,689	2,100	2,700
Forest Trust Funds	17,937	9,911	58,938	0	0
SIP Revenue – PGE	52,651	52,796	51,915	44,400	43,800
Taxes Collected/Levied	<u>2,776,968</u>	<u>2,897,200</u>	<u>3,087,235</u>	<u>3,078,407</u>	<u>3,302,810</u>
<b>Total</b>	<b>6,033,494</b>	<b>6,323,651</b>	<b>6,700,946</b>	<b>6,358,207</b>	<b>6,781,110</b>

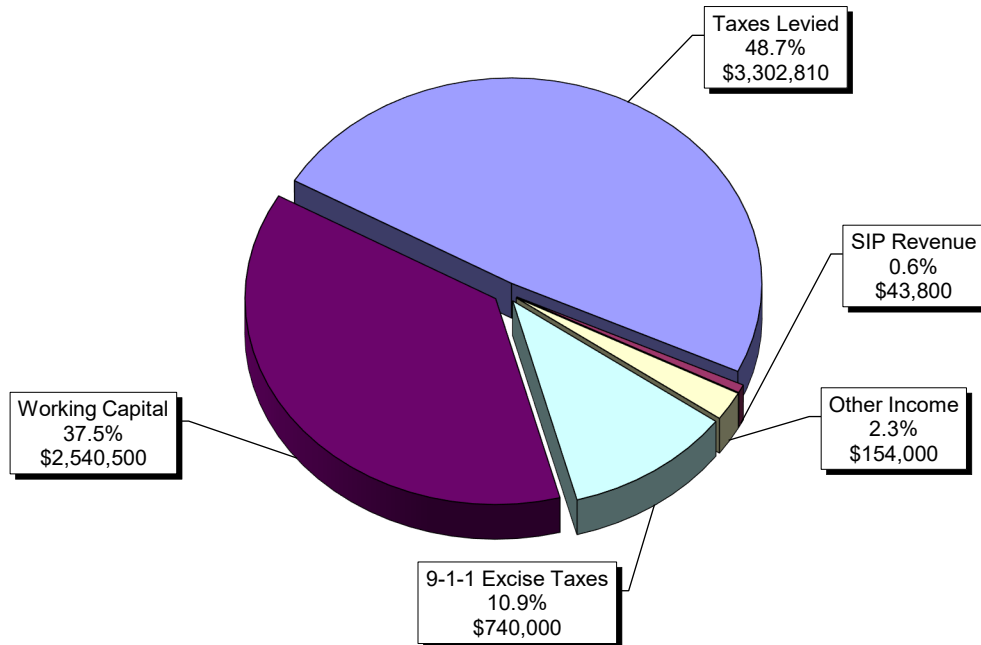
	<b>2019-20</b>	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>
<b>Expenditures</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>
<b>Appropriations</b>					
Personnel Services	2,317,208	2,460,774	2,399,251	3,077,600	3,174,200
Materials & Services	563,964	611,460	564,852	965,200	1,294,500
Capital Outlay	24,868	36,236	31,201	60,000	60,000
Fund Transfers	600,000	600,000	800,000	1,200,000	1,100,000
Contingency	0	0	0	205,407	302,410
<b>Total Expenditures</b>	<b>3,506,040</b>	<b>3,708,470</b>	<b>3,795,304</b>	<b>5,508,207</b>	<b>5,931,110</b>
Ending Fund Balance	<u>2,727,454</u>	<u>2,615,181</u>	<u>2,905,642</u>	<u>850,000</u>	<u>850,000</u>
<b>Total</b>	<b>6,033,494</b>	<b>6,323,651</b>	<b>6,700,946</b>	<b>6,358,207</b>	<b>6,781,110</b>

# General Fund Projected Expenditures and Revenues

**Fiscal Year 2023-2024**

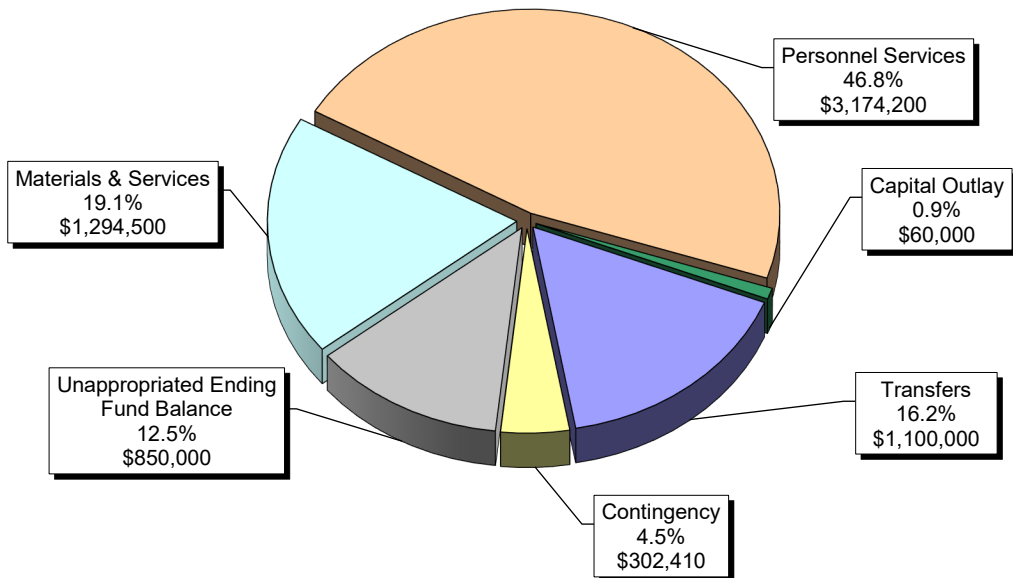
## Where Does the Money Come From?

**Total General Fund Revenues \$6,781,110**



## Where Does the Money Go?

**Total General Fund Expenditures \$6,781,110**



<b>EXPENDITURE SUMMARY</b>	Actual Prior Year 2020-21	Actual Prior Year 2021-22	Budget Current Year 2022-23	Proposed Future Year 2023-24	Approved by Budget Committee 2023-24	Adopted By Governing Board 2023-24
<b>GENERAL FUND-- PERSONNEL SERVICES</b>						
Executive Director	\$ 117,966	\$ 120,277	\$ 132,700	\$ 137,200	\$ 137,200	\$ 137,200
Chief Financial Officer	100,407	98,431	159,900	98,000	98,000	98,000
Office Support Specialist	57,274	58,334	64,300	69,700	69,700	69,700
Operations Manager	93,381	91,636	92,800	109,600	109,600	109,600
Technical Manager	84,900	86,604	99,200	103,900	103,900	103,900
Training & Certification Coordinator	73,835	53,610	81,100	92,600	92,600	92,600
CAD Specialist	87,928	87,006	91,400	97,000	97,000	97,000
Technology & Facilities Specialist	75,006	49,903	78,400	78,500	78,500	78,500
Lead Dispatchers	150,546	131,599	142,800	113,600	113,600	113,600
Full-time Comm. Specialists	590,272	572,612	779,200	852,400	852,400	852,400
Part-time Comm. Specialists	33,853	50,762	67,900	77,200	77,200	77,200
Overtime Wages	124,409	141,423	130,700	137,300	137,300	137,300
Holiday Premium Pay	10,879	10,850	19,500	20,900	20,900	20,900
FICA	121,419	117,931	148,400	152,100	152,100	152,100
PERS	301,326	306,548	420,400	426,800	426,800	426,800
Workers Compensation Insurance	2,136	2,353	3,400	3,400	3,400	3,400
Oregon Work Hrs Assessment	321	718	1,100	1,100	1,100	1,100
Unemployment Insurance	12,225	13,888	19,400	18,300	18,300	18,300
Medical,Rx, Dental, Vision Insurance	338,574	325,883	427,600	470,600	470,600	470,600
LTD,Life, AD&D Insurance	15,517	13,288	17,700	17,600	17,600	17,600
Employee Assistance Program	431	0	3,000	3,000	3,000	3,000
Flexible Spending Plan Admin.	1,117	1,548	1,500	1,600	1,600	1,600
Deferred Compensation/VEBA	61,238	52,957	79,600	75,900	75,900	75,900
Other Personnel Services	5,814	11,090	15,600	15,900	15,900	15,900
<b>TOTAL PERSONNEL SERVICES</b>	<b>\$2,460,774</b>	<b>\$2,399,251</b>	<b>\$3,077,600</b>	<b>\$3,174,200</b>	<b>\$3,174,200</b>	<b>\$3,174,200</b>

<b>PERSONNEL SUMMARY</b>	Actual Prior Year 2019-20	Actual Prior Year 2020-21	Actual Prior Year 2021-22	Budget Current Year 2022-23	Actual Current Year 2022-23	Proposed Future Year 2023-24
Executive Director	1.00	1.00	1.00	1.00	1.00	1.00
Chief Financial Officer	1.00	1.00	1.00	1.00	0.50	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	1.00	0.00	1.00	1.00	1.00
Lead Dispatchers	2.00	2.00	2.00	2.00	1.00	2.00
* Full-time Communications Specialists	9.00	9.00	8.00	9.00	9.00	11.00
* Full-time Communications Specialists-Trainees	1.00	1.00	1.00	6.00	2.00	4.00
* Part-time Communications Specialists	0.75	0.50	1.00	1.00	1.00	1.00
<b>TOTAL PERSONNEL (FTE)</b>	<b>20.75</b>	<b>20.50</b>	<b>19.00</b>	<b>26.00</b>	<b>20.50</b>	<b>26.00</b>

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

### **2023-2024 Budget Highlights:**

The fiscal year 2023-2024 budget allows for a staffing allotment of 15 full-time Communications Specialists (Comm Specs), two part-time Comm Specs, and two Lead Dispatchers. 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 did develop a continuous recruitment process for lateral applicants and currently have one applicant proceeding through our background process.

It is the continued goal to reach a staff minimum of three Comm Specs 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 2023-2024 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 \$1,987,900 Calculated at Current Wage Scales)**

FICA (6.2% Social Security tax, 1.45% Medicare tax) Tax imposed on both employees and employers to fund Social Security and Medicare.	\$152,100
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.	426,800
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.	3,400
Oregon State Workers Comp. Assessment (Est. 57,000 hrs x 1.10 cents/hrs) The Department of Consumer & Business Services sets the work hours assessment rate that is applied to each hour worked by each paid employee.	1,100
Oregon State Unemployment tax (1.2% of \$50,900 or \$615 per employee) Employer pays premiums on employee's behalf for state unemployment insurance when an employee becomes unemployed through no fault of their own.	18,300
CCIS Trust, health insurance (See supplemental worksheet)	470,600
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.	17,600
Employee Assistance Program (EAP) Provides employees and their family with confidential counseling services to help deal with personal and family issues.	3,000
Pacific Source Administrators: Flexible Spending Plan Fees paid to the administer of employee flexible spending accounts.	1,600
Deferred Compensation/VEBA Match of 2% of salary made to employee's 457(b) savings account to help fund retirement. VEBA accounts are employer paid tax free contributions made to special trust accounts on behalf of employees. Funds can be used for eligible healthcare costs.	75,900
Other Personnel Services (Fitness center, applicant physicals, drug testing, etc.)	<u>15,900</u>
<b>TOTAL BENEFITS AND PAYROLL TAXES</b>	<b><u>\$1,186,300</u></b>

## Medical/Vision/Dental Insurance Benefits

<b>Regence BCBS Copay Plan B</b>	<b>EE</b>	<b>EE + Child</b>	<b>EE + Children</b>	<b>EE + Spouse</b>	<b>EE + Family</b>
<b>2023 Premium Rates:</b>					
Medical	\$ 684	\$ 1,274	\$ 1,696	\$ 1,457	\$ 1,956
Vision	9	11	20	13	23
Dental	<u>50</u>	<u>78</u>	<u>145</u>	<u>89</u>	<u>168</u>
1 month Premium	743	1,363	1,861	1,559	2,147
2023 for 5 months	3,715	6,815	9,305	7,795	10,735
2024 (projected ↑ 7 months) 5.0% Medical / 9.0 Vision / 0.0 Dental	<u>5,446</u>	<u>9,996</u>	<u>13,636</u>	<u>11,431</u>	<u>15,729</u>
<b>2023-2024 Projected Annual Total</b>	\$ 9,161	\$16,811	\$22,941	\$19,226	\$26,464

<b>KAISER Deductible A</b>	<b>EE</b>	<b>EE + Child</b>	<b>EE + Children</b>	<b>EE + Spouse</b>	<b>EE + Family</b>
<b>2023 Premium Rates:</b>					
Medical	\$ 690	\$ 1,266	\$ 1,707	\$ 1,446	\$ 1,968
Vision	7	13	17	14	20
Dental	<u>77</u>	<u>118</u>	<u>223</u>	<u>135</u>	<u>257</u>
1 month Premium	774	1,397	1,947	1,595	2,245
2023 for 5 months	3,870	6,985	9,735	7,975	11,225
2024 (projected ↑ 7 months) 16.7% Medical / 16.7 Vision / 1.0 Dental	<u>6,237</u>	<u>11,277</u>	<u>15,659</u>	<u>12,880</u>	<u>18,060</u>
<b>2023-2024 Projected Annual Total</b>	\$10,107	\$18,262	\$25,394	\$20,855	\$29,285

<b>Employee Participation (#)</b>	<b>EE</b>	<b>EE + Child</b>	<b>EE + Children</b>	<b>EE + Spouse</b>	<b>EE + Family</b>
Regence BCBS	\$18,322 (2)	\$ 0 (0)	\$ 0 (0)	\$38,452 (2)	\$ 79,392 (3)
Kaiser	\$30,321 (3)	\$ 0 (0)	\$25,394 (1)	\$41,710 (2)	\$ 175,710 (6)

Health Insurance premium cost, current employees	\$409,301
New hires, partial year cost at Kaiser Employee + Family	<u>86,027</u> (5)
Total Health Insurance Premium Cost	495,328
Less 5% Employee cost share	<u>(24,766)</u>
<b>Total Projected Fiscal Year 2022-2023 Premium Cost</b>	<b>\$470,562</b>



<b>EXPENDITURE SUMMARY</b>	Actual Prior Year 2020-21	Actual Prior Year 2021-22	Budget Current Year 2022-23	Proposed Future Year 2023-24	Approved by Budget Committee 2023-24	Adopted By Governing Board 2023-24
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**GENERAL FUND--  
MATERIAL & SERVICES**

Tower Site Lease/Rent	\$ 14,432	\$ 42,804	\$ 49,900	\$ 56,900	\$ 56,900	\$ 56,900
Tower Site & Facility Maintenance	3,916	6,087	12,400	12,400	12,400	12,400
Tower Site Power & Backup Power	12,343	12,005	18,200	18,400	18,400	18,400
Tower Site Equipment R&M	58,189	61,909	74,600	75,700	75,700	75,700
On-Site Backup Power, R&M, Fuel	7,136	2,090	10,100	10,100	10,100	10,100
On-Site Radio & Audio Recording Equip. R&M	15,787	8,224	19,200	22,100	22,100	22,100
CAD/GIS/Operations Systems R&M	111,678	90,006	198,900	212,300	212,300	212,300
Administrative Data Systems R&M	27,549	24,775	65,400	74,400	74,400	74,400
Operations Supplies, Repairs & Maintenance	4,571	2,104	5,600	5,600	5,600	5,600
Facility Utilities	40,011	37,843	46,200	45,900	45,900	45,900
Facility Maintenance	45,108	52,383	46,800	62,100	62,100	62,100
Telecommunications/Emergency	69,796	7,912	8,900	8,900	8,900	8,900
Telecommunications/Radio	4,134	3,535	7,500	7,500	7,500	7,500
Telecommunications/Data Base Access	7,640	1,525	3,900	3,900	3,900	3,900
Telecommunications/Business	21,672	20,593	23,300	23,300	23,300	23,300
Office Equipment Lease R&M	6,703	6,237	9,300	9,300	9,300	9,300
Office Supplies & Expense	9,579	9,865	10,500	10,500	10,500	10,500
Dues & Subscriptions	3,568	4,348	5,600	6,200	6,200	6,200
Business Insurance	37,797	37,038	50,700	60,500	60,500	60,500
Vehicle Expense	475	730	3,400	3,400	3,400	3,400
Staff Training & Meeting Fees	8,350	18,668	27,000	27,000	27,000	27,000
Staff Mileage & Transportation	1,292	4,622	10,000	18,000	18,000	18,000
Staff Lodging & Meals	2,874	13,044	21,500	23,000	23,000	23,000
Reference & Training Manuals	0	122	1,500	1,500	1,500	1,500
Board Training & Meeting Fees	0	745	3,500	3,500	3,500	3,500
Board Mileage & Transportation	289	-	3,000	4,500	4,500	4,500
Board Lodging & Meals	227	364	6,500	6,500	6,500	6,500
Notices & Publications	5,554	3,371	5,000	5,000	5,000	5,000
Elections	1,607	-	13,000	15,000	15,000	15,000
Legal Service	24,505	28,356	58,000	175,000	175,000	175,000
Audit Service	10,350	7,250	13,300	14,600	14,600	14,600
Debt Service	0	0	10,000	10,000	10,000	10,000
Contract Labor services	3,473	8,217	15,000	24,000	24,000	24,000
Professional Services	37,935	39,440	45,000	150,000	150,000	150,000
Public Education & Publishing	6,254	3,228	40,000	65,000	65,000	65,000
Recognition, Events & Awards	6,666	5,412	7,500	7,500	7,500	7,500
Disaster & Event Preparedness	0	0	14,000	14,000	14,000	14,000
Miscellaneous	0	0	1,000	1,000	1,000	1,000
<b>TOTAL MATERIAL &amp; SERVICES</b>	<b>\$ 611,460</b>	<b>\$ 564,852</b>	<b>\$ 965,200</b>	<b>\$ 1,294,500</b>	<b>\$ 1,294,500</b>	<b>\$ 1,294,500</b>

## Expenditures Description

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

Columbia Heights	27,800	
Clatskanie Mountain	11,600	
Pisgah Homes	4,570	
Green Mountain	500	
Future site development	<u>12,400</u>	
	56,870	56,900

**Tower site & facility maintenance** - radio site brush control, fence, road & gate maintenance, building & HVAC maintenance 12,400

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

Corey Hill	4,220	
Meissner	2,000	
Clatskanie Mountain	8,400	
Columbia Heights	300	
Pisgah Homes/Dixie Mountain	1,940	
Misc. emergency power	<u>1,500</u>	
	18,360	18,400

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

Day Wireless maintenance agreement	57,200	
Generator maintenance	7,500	
Security cameras repair and maintenance	3,500	
Miscellaneous and non-covered equipment	<u>7,500</u>	
	75,700	75,700

### **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, Voice Print logging recorder and other communications equipment

Day Wireless maintenance agreement	8,660	
Logging recorder lease	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	
GIS maintenance	2,500	
Smart Horizons/EMD maintenance	5,000	
Other miscellaneous equipment	<u>5,000</u>	
	212,290	212,300

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

Microsoft Office 365 cloud system	22,000	
Email/Data Archiving system	8,880	
Quality Assurance program	9,000	
Criticalll maintenance	1,600	
Web hosting	3,260	
Records request software	1,920	
Password maintenance software	1,650	
Scheduling software	4,360	
Anitvirus/Device monitoring software	3,500	
Accounting/Payroll software	13,600	
Electronic – DORS	1,100	
Miscellaneous	<u>3,500</u>	
	74,370	74,400

**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	19,200	
Water/sewer	2,520	
Internet/Cable with redundancy connection	<u>24,120</u>	
	45,840	45,900

**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)	140	1,680	
Emergency cell phones	(2)	50	600	
Interpreter services		115	1,380	
Phones in MICC	(6)	270	3,240	
First Net Hotspots	(4)	165	<u>1,980</u>	
			8,880	8,900

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

**Telecommunications/Data Base Access** – CenturyLink database extractions 3,900

**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)	6,780	
Plotter supplies		500	
Miscellaneous equipment		<u>2,000</u>	
		9,280	9,300

**Office supplies expense** - includes supplies for office machines, water service, shredding service, postage and other expendable supplies 10,500

**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. 22-23**

Liability	17,601	
Property	19,128	
Earthquake	5,797	
Flood	2,738	
Crime Coverage	1,152	
Auto	675	
Cyber Liability	<u>5,500</u>	
	52,591 + 15% = 60,480	60,500

**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 1,500

**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

<b>Board Mileage &amp; Transportation</b> - 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
<b>Board Lodging &amp; Meals</b> - lodging and meal costs incurred by Board members on District business or attending training and meetings	6,500
<b>Notices &amp; Publications</b> - publications costs for official notices, employment recruiting announcements and publishing of requests for proposals and bids	5,000
<b>Elections</b> - costs for District elections charged by the County elections division	15,000
<b>Legal Service</b> - fees for legal advice concerning employment issues, collective bargaining, intergovernmental agreements, elections, public contracting, etc.	175,000
<b>Audit Service</b> - fees for interim and annual audit services, including state filing fee	14,600
<b>Debt Service</b> - 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
<b>Contract Services</b> – services contracted with another agency, organization or individual.	24,000
<b>Professional Services</b> - consultant, physician advisor, GASB compliance project management, other specialized services not budgeted in reserve funds	150,000
<b>Public Education &amp; Publishing</b> - 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	65,000
<b>Recognition Events &amp; Awards</b> - 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
<b>Disaster &amp; Event Preparedness</b> – used to enhance disaster & major event readiness, may be used for preparedness drills, exercises, planning, supplies & contract services	14,000
<b>Miscellaneous</b> - unpredictable expenses which do not fit into any other category	<u>1,000</u>
<b>TOTAL MATERIALS AND SERVICES</b>	<b><u>\$1,294,500</u></b>



<b>EXPENDITURE SUMMARY</b>	Actual Prior Year 2020-21	Actual Prior Year 2021-22	Budget Current Year 2022-23	Proposed Future Year 2023-24	Approved by Budget Committee 2023-24	Adopted By Governing Board 2023-24
<b>GENERAL FUND-- CAPITAL OUTLAY</b>						
System Equipment - On-Site	0	0	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
System Equipment - Off-Site	6,372	1,656	10,000	10,000	10,000	10,000
Office & Facility Equipment	29,864	29,545	35,000	35,000	35,000	35,000
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$ 36,236</b>	<b>\$ 31,201</b>	<b>\$ 60,000</b>	<b>\$ 60,000</b>	<b>\$ 60,000</b>	<b>\$ 60,000</b>

#### 2023-2024 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.

<b>EXPENDITURE SUMMARY</b>	Actual Prior Year 2020-21	Actual Prior Year 2021-22	Budget Current Year 2022-23	Proposed Future Year 2023-24	Approved by Budget Committee 2023-24	Adopted By Governing Board 2023-24
<b>GENERAL FUND-- FUND TRANSFERS</b>						
To Equipment Reserve Fund	\$ 600,000	\$ 600,000	\$1,100,000	\$ 800,000	\$ 800,000	\$ 800,000
To Facilities Reserve Fund	0	200,000	0	300,000	300,000	300,000
To Revenue Loss Reserve Fund	0	0	100,000	0	0	0
<b>TOTAL FUND TRANSFERS</b>	<b>\$ 600,000</b>	<b>\$ 800,000</b>	<b>\$1,200,000</b>	<b>\$1,100,000</b>	<b>\$1,100,000</b>	<b>\$1,100,000</b>

<b>REVENUE SUMMARY</b>	Actual Prior Year 2020-21	Actual Prior Year 2021-22	Budget Current Year 2022-23	Proposed Future Year 2023-24	Approved by Budget Committee 2023-24	Adopted By Governing Board 2023-24
<b>GENERAL FUND-- REVENUES</b>						
Net Working Capital	\$ 2,527,454	\$ 2,615,181	\$ 2,390,400	\$ 2,540,500	\$ 2,540,500	\$ 2,540,500
Previously Levied Taxes	78,037	61,977	66,100	56,300	56,300	56,300
Interest	20,732	16,108	13,100	65,200	65,200	65,200
9-1-1 Excise Tax	576,036	745,043	720,000	740,000	740,000	740,000
OEM Personal Svcs Reimburse.	12,000	34,381	0	0	0	0
OEM Reimbursements	62,918	0	0	0	0	0
Communications Service Fees	31,869	19,252	19,800	20,100	20,100	20,100
Tower Site Lease Revenue	14,526	8,227	11,600	8,700	8,700	8,700
Rents/Royalties, County	37,359	0	12,300	1,000	1,000	1,000
Miscellaneous	2,813	2,689	2,100	2,700	2,700	2,700
Forest Trust Fund	9,911	58,938	0	0	0	0
SIP Revenue - PGE	52,796	51,915	44,400	43,800	43,800	43,800
Taxes Collected in Year Levied	2,897,200	3,087,235	3,078,407	3,302,810	3,302,810	3,302,810
<b>TOTAL REVENUE</b>	<b>\$ 6,323,651</b>	<b>\$ 6,700,946</b>	<b>\$ 6,358,207</b>	<b>\$ 6,781,110</b>	<b>\$ 6,781,110</b>	<b>\$ 6,781,110</b>

## Revenue Description

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### Beginning Fund Balance, Net Working Capital

3/31 estimated balance	\$3,140,200	
Revenues to receive		
9-1-1 distribution	190,000	
Property taxes	121,000	
Interest income	21,000	
3 months estimated expenses	<u>(931,700)</u>	\$2,540,500

**Previously Levied Taxes Estimated to be Received** 56,300

**Interest** - Estimate of General Fund interest earnings on investments held in the local government investment pool, interest bearing checking account, CD's, etc. 65,200

**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 740,000

**OEM Personal Services Reimbursement** - Reimbursement of costs incurred by the District in maintaining the Master Street Address Guide (MSAG). Funds are from the Enhanced 9-1-1 account managed by OEM and currently is established at \$12,000 per calendar quarter 0

**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	16,500	
Scappoose Fire District		
ASA agreement	125	
Out of district	1,800	
Westport Fire District	<u>1,700</u>	
	\$20,125	20,100

**Tower Site Lease Revenue**  
Revenue received from lease of space on District's radio towers. 8,700

**Rents/Royalties** 1,000

<b>Miscellaneous Receipts</b> - Public record tape and copying cost reimbursements, claim awards, etc.	2,700
<b>Forest Trust Funds</b> - Unpredictable disbursement revenue	0
<b>SIP Revenue</b> - Distribution received from Columbia County for Columbia County Community Service fee payments and negotiated payments received from Portland General Electric.	43,800
	<hr/>
<b>Total Revenues, Except Taxes to be Levied</b>	\$3,478,300
<b>Taxes Necessary to Balance Budget</b>	<u>3,302,810</u>
<b>TOTAL GENERAL FUND REVENUES</b>	<b>\$6,781,110</b> =====

## 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 using the modified accrual basis of accounting.

## FUND SUMMARY

	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
<b>Revenues</b>					
Net Working Capital	439,157	496,204	222,744	320,800	294,800
Trans. from General Fund	50,000	0	200,000	0	300,000
Interest	10,239	3,292	1,605	1,600	7,400
<b>Total</b>	<b>499,936</b>	<b>499,496</b>	<b>424,349</b>	<b>322,400</b>	<b>602,200</b>
<b>Expenditures</b>					
Facilities	3,192	276,752	93,034	322,400	602,200
<b>Total Expenditures</b>	<b>3,192</b>	<b>276,752</b>	<b>93,034</b>	<b>322,400</b>	<b>602,200</b>
Ending Fund Balance	496,204	222,744	331,315	0	0
<b>Total</b>	<b>499,936</b>	<b>499,496</b>	<b>424,349</b>	<b>322,400</b>	<b>602,200</b>

## 2023-2024 BUDGET HIGHLIGHTS:

The upgrade of the District facility's access control system (key cards) and the camera security system were completed last fiscal year along with modifications to the front entrance to make it ADA compliant. District staff has begun researching security fencing that will encompass the entire District property as well as upgrading the current gate opener and controller. Funds have been included to address this important security issue.

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.

# 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 using the modified accrual basis of accounting.

## FUND SUMMARY

	2019-20	2020-21	2021-22	2022-23	2023-24
Revenues	Actual	Actual	Actual	Budget	Budget
Net Working Capital	1,259,399	1,259,399	2,030,659	2,145,300	2,155,600
Trans. from General Fund	550,000	550,000	600,000	1,100,000	800,000
Interest	30,947	30,947	12,945	12,300	59,700
<b>Total</b>	<b>1,840,346</b>	<b>1,840,346</b>	<b>2,643,604</b>	<b>3,257,600</b>	<b>3,015,300</b>
Expenditures	2019-20	2019-20	2021-22	2022-23	2023-24
	Actual	Actual	Actual	Budget	Budget
Equipment	286,462	286,462	165,207	3,257,600	3,015,300
<b>Total Expenditures</b>	<b>286,462</b>	<b>286,462</b>	<b>165,207</b>	<b>3,257,600</b>	<b>3,015,300</b>
Ending Fund Balance	1,553,884	1,553,884	2,478,397	0	0
<b>Total</b>	<b>1,840,346</b>	<b>1,840,346</b>	<b>2,643,604</b>	<b>3,257,600</b>	<b>3,015,300</b>

## 2023-2024 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 has been 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 have been 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 RFP was published in April 2022 with construction commencing during this past winter. 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.



# 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 using the modified accrual basis of accounting.

## FUND SUMMARY

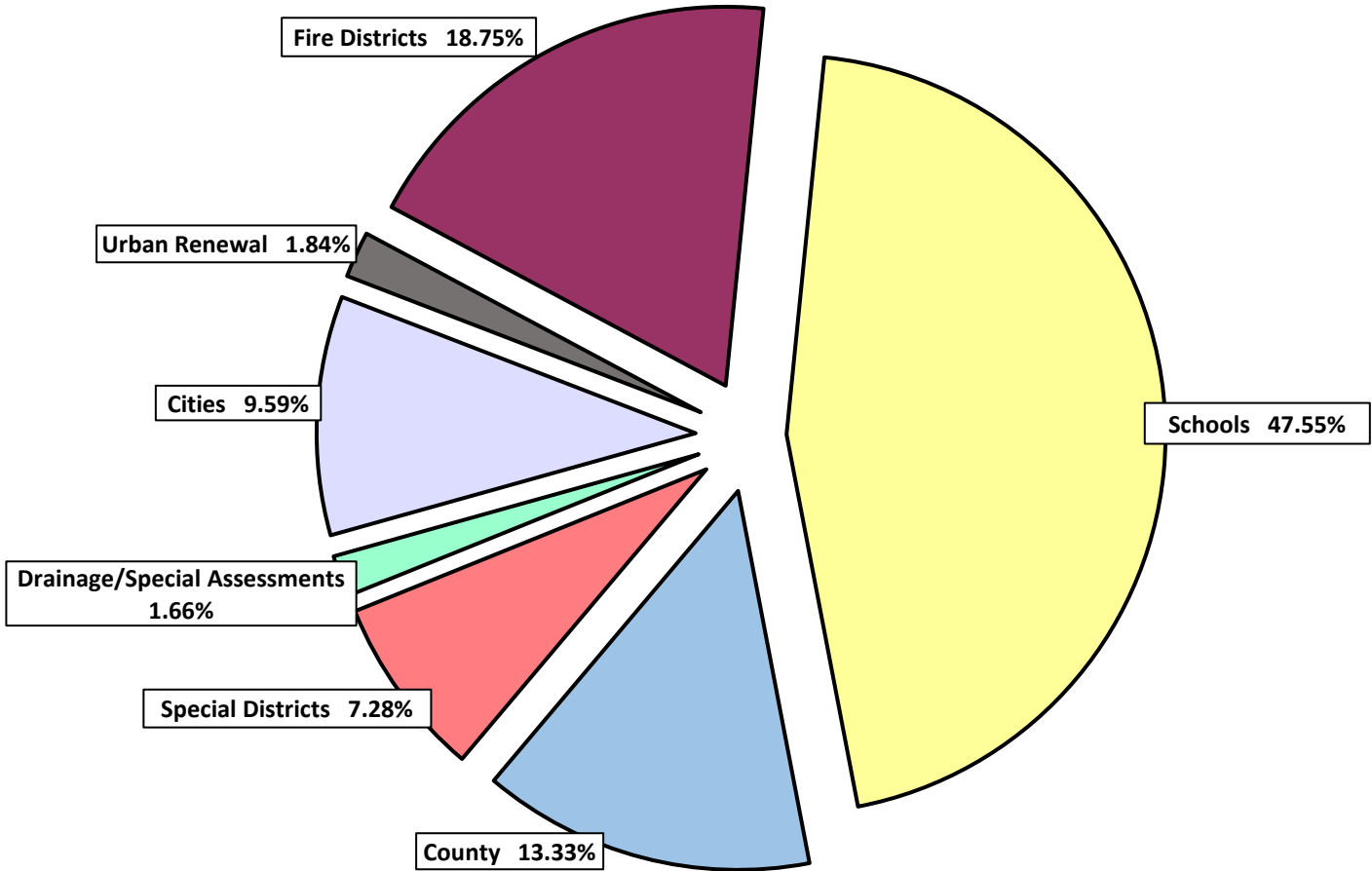
	2019-20	2020-21	2021-22	2022-23	2023-24
Revenues	Actual	Actual	Actual	Budget	Budget
Net Working Capital	1,530,918	1,564,886	1,577,444	1,585,200	1,732,300
Trans. from General Fund	0	0	0	100,000	0
Interest	33,968	12,558	8,965	10,300	35,400
<b>Total</b>	<b>1,564,886</b>	<b>1,577,444</b>	<b>1,586,409</b>	<b>1,695,500</b>	<b>1,767,700</b>
Expenditures	2019-20	2020-21	2021-22	2022-23	2023-24
	Actual	Actual	Actual	Budget	Budget
Transfer to General Fund	0	0	0	1,695,500	1,767,700
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,695,500</b>	<b>1,767,700</b>
Ending Fund Balance	1,564,886	1,577,444	1,586,409	0	0
<b>Total</b>	<b>1,564,886</b>	<b>1,577,444</b>	<b>1,586,409</b>	<b>1,695,500</b>	<b>1,767,700</b>

## 2023-2024 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**  
2022-2023 Fiscal Year



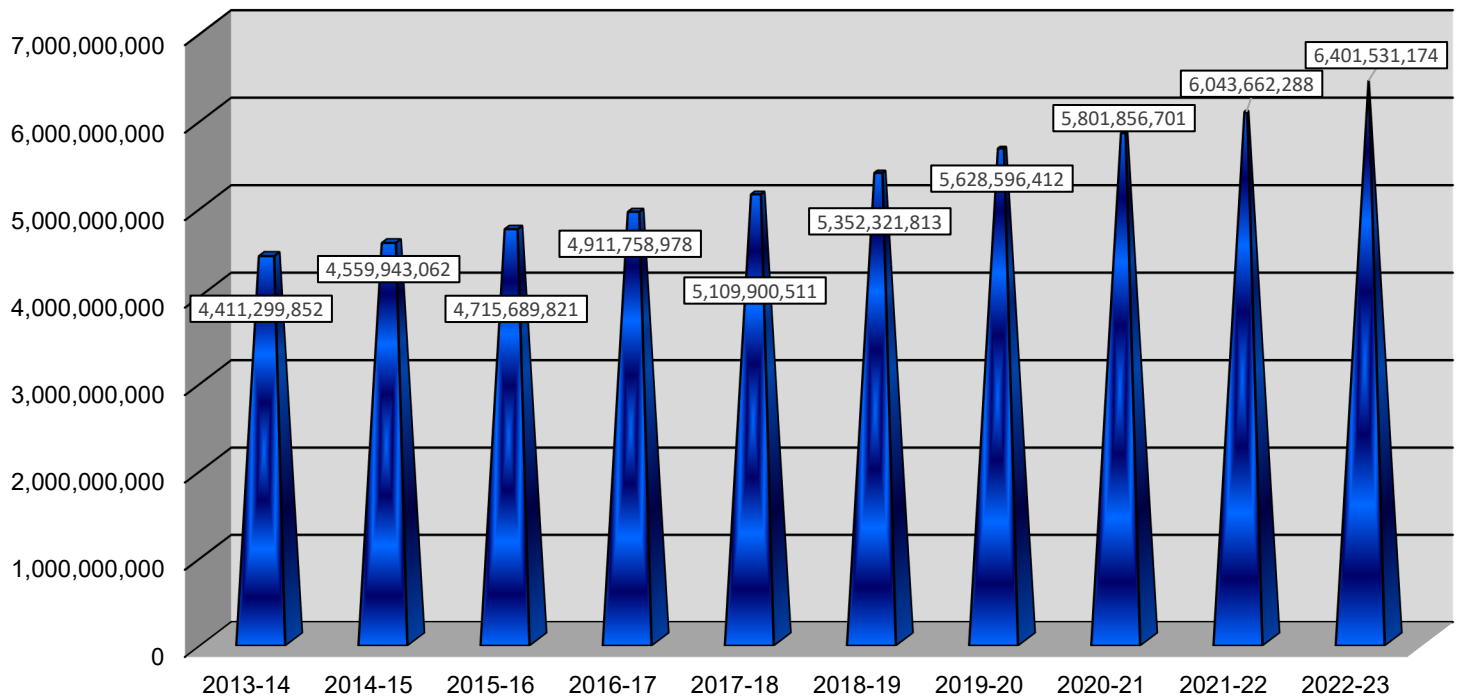
Cities	\$ 9,001,087
County	12,509,900
Drainage/SA	1,562,306
Fire Districts	17,594,630
Schools	44,623,284
Special Districts	6,831,596
Urban Renewal	<u>1,729,950</u>
TOTAL	\$93,852,753

# Columbia County Valuation and Total Taxes

## Last Ten Fiscal Years

Year	Real Property	Personal Property	Utility Property	Total Assessed Value	Taxes
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
2013-14	3,692,215,297	93,364,415	619,720,140	4,411,299,852	60,281,265

Columbia County Valuation Growth Chart



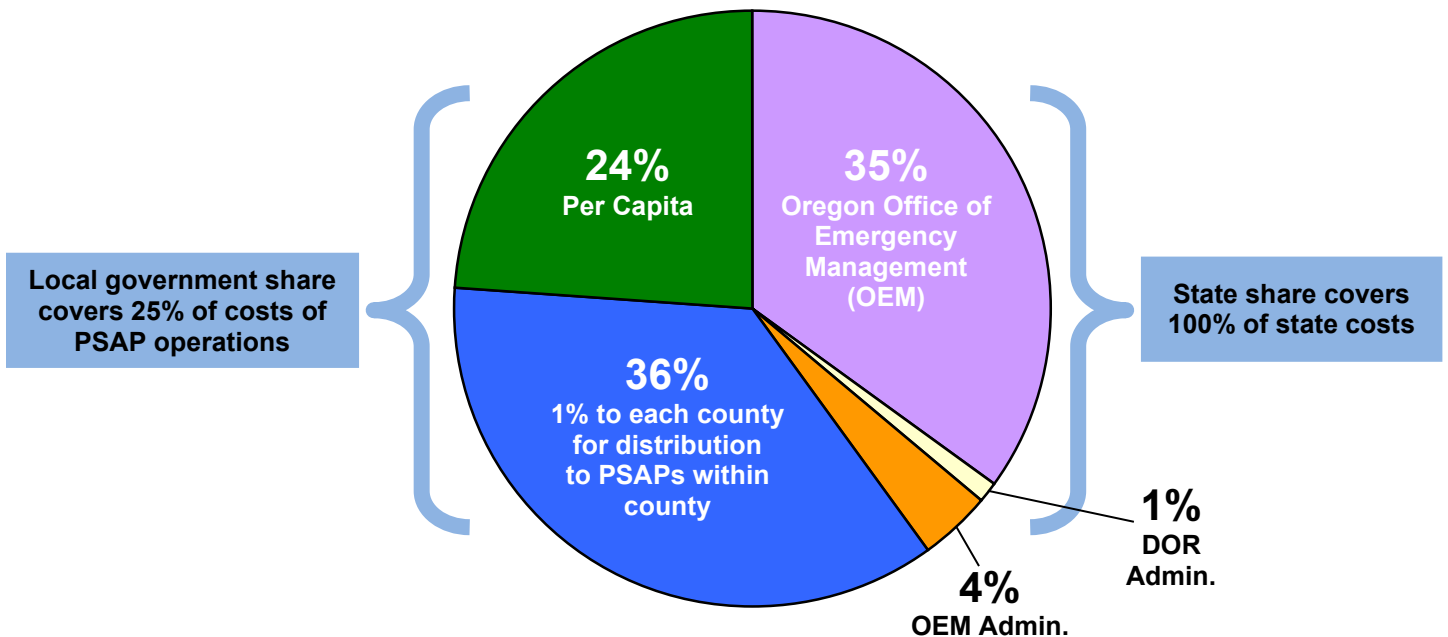
# Principal Taxpayers

## FISCAL YEAR 2021-2022

Taxpayer	Real Market Value	Assessed Value	Total Taxes	% of Total Taxes
Portland Gen Elec Co	670,063,000	670,063,000	4,986,024	5.31
Northwest Natural Gas	309,986,700	309,986,700	3,727,485	3.97
United States Gypsum	80,744,590	80,744,590	1,296,779	1.38
Airpark Development LLC	47,577,701	30,641,655	1,248,123	1.33
Weyerhaeuser Timber Holdings	129,775,463	81,484,652	1,041,058	1.11
Dyno Nobel Inc	64,334,776	64,318,465	879,094	.94
Cascades Tissue Group Oregon	57,508,980	57,508,980	853,895	.91
Columbia River PUD	49,737,500	49,737,500	673,637	.72
Northwest Aggregates Inc	34,807,490	34,807,490	456,209	.49
Clatskanie PUD	33,955,000	33,955,000	448,449	.48
St. Helens Place Apartments LLC	31,573,320	24,915,680	399,969	.43
Cascades Kelly Holdings Inc	31,320,810	31,145,590	371,487	.40
CenturyLink/Lumen	17,736,000	17,736,000	271,042	.29
Fred Meyer Stores Inc	18,406,460	16,256,980	269,606	.29
Shaver Transportation Co	12,948,000	12,948,000	217,072	.23
Port of St. Helens	14,130,217	11,320,323	194,778	.21
Cascades Holding US Inc	79,841,530	78,272,760	189,902	.20
NWM Properties LLC	12,037,670	11,622,950	186,178	.20
Comcast Corporation	11,900,000	11,900,000	182,558	.19
Pacific Stainless Products Inc	12,102,720	11,372,320	182,131	.19
All other taxpayers	<u>11,761,814,284</u>	<u>4,760,792,539</u>	<u>75,777,277</u>	80.73
<b>TOTAL</b>	<b>13,482,302,211</b>	<b>6,401,531,174</b>	<b>93,852,753</b>	<b>100.00%</b>

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 First Quarter 2022



# 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 16<sup>th</sup> county and is third smallest in square miles after Multnomah and Hood River counties.

## Columbia County Key Facts:

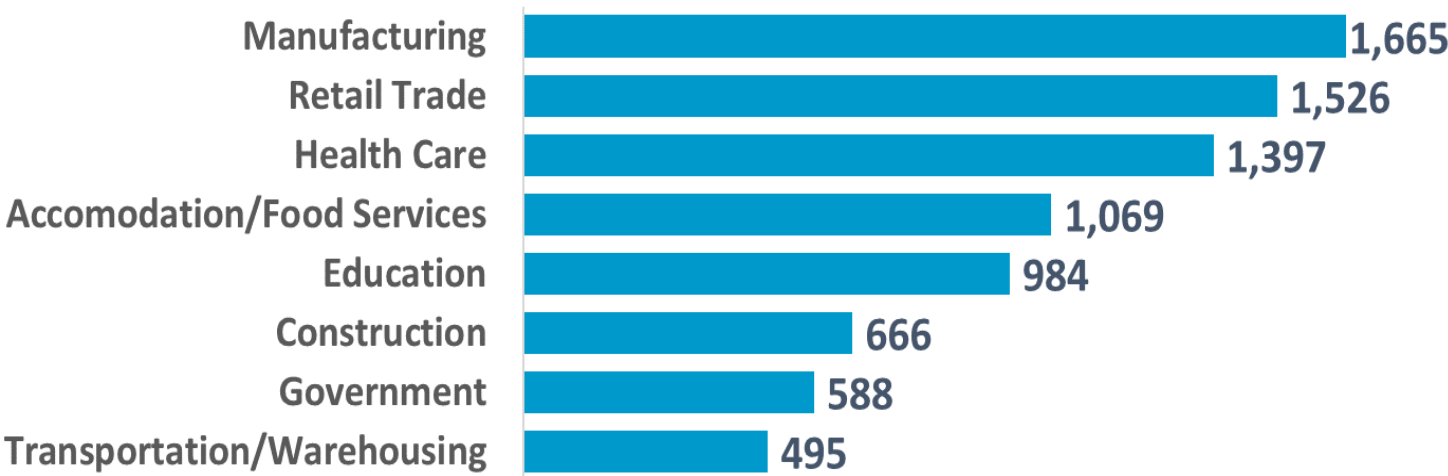
<b>Established:</b>	January 16, 1854
<b>Elevation at St. Helens:</b>	42 feet above sea level
<b>Area:</b>	657 square miles
<b>Population:</b>	53,156 (2022 estimate)
<b>Median Age:</b>	43.3 (2019)
<b>Median Income:</b>	\$62,257 (2019)
<b>Average Temperature:</b>	January 39.0 degrees / July 68.4 degrees

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 14,371. Clatskanie, a city of about 1,762 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 8,046. Scappoose is also host to the County's only airport, the Scappoose Industrial Airpark. Vernonia, with about 2,412 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 1,912 and 1,950 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 84 making it Oregon's sixth smallest city.

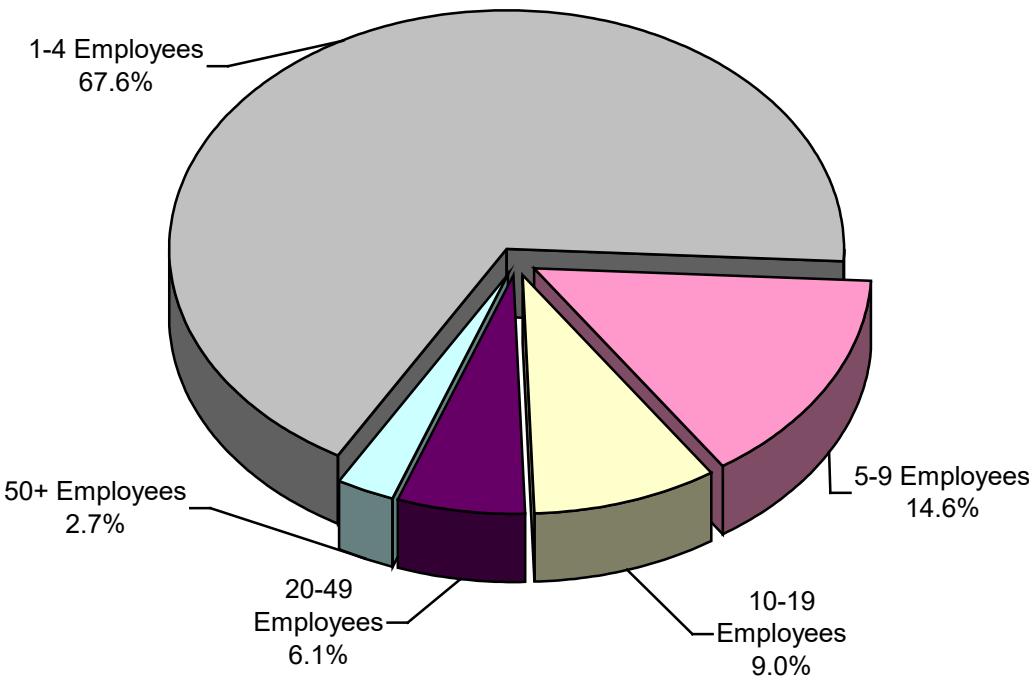


## Employment by Industry (2020)

Manufacturing is the largest industry by employment size in Columbia County. However, service industries such as Retail, Health Care, Accommodation/Food, and Education comprise the next largest sectors.



## Business Establishments by Number of Employees

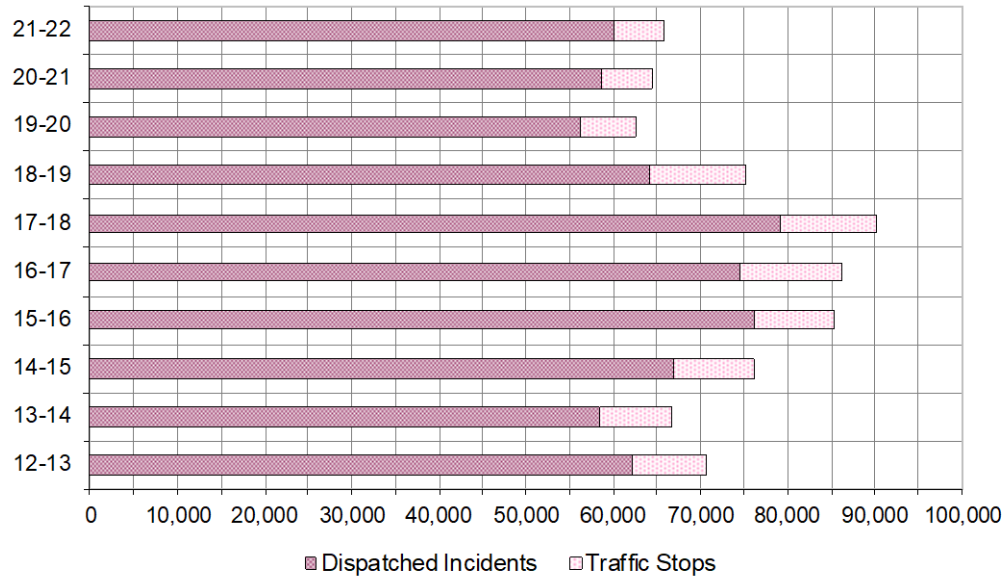


Source: Oregon Employment Department, QCEW.  
Analysis by Greater Portland Inc

<b><u>AGENCIES SERVED:</u></b>	<b><u>YEAR 2022 CITY POPULATION</u></b>
Clatskanie Fire & Medical Clatskanie Police (Columbia County Sheriff)	1,762
Columbia River Fire & Rescue Columbia City Police	1,950
Mist-Birkenfeld Fire & Medical	
Columbia River Fire & Rescue Rainier Police	1,912
Columbia River Fire & Rescue St. Helens Police	14,371
Scappoose Fire & Medical Scappoose Police	8,046
Metro West Ambulance (Vernonia ASA) Vernonia Fire & Medical Vernonia Police	2,412
<b>COUNTY AGENCIES:</b>	<b>UNINCORPORATED POPULATION</b>
Columbia County Sheriff	22,703
Columbia County Emergency Services	
Columbia County Juvenile Department	
Columbia County Road Department	
Columbia County Mental Health	
Columbia County Animal Control	
Columbia County Community Corrections	
<b>STATE AGENCIES:</b>	<b>TOTAL COUNTY POPULATION</b>
Oregon State Police	53,156
Oregon State Forestry, Columbia Unit	
<b>OTHER AGENCIES:</b>	
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

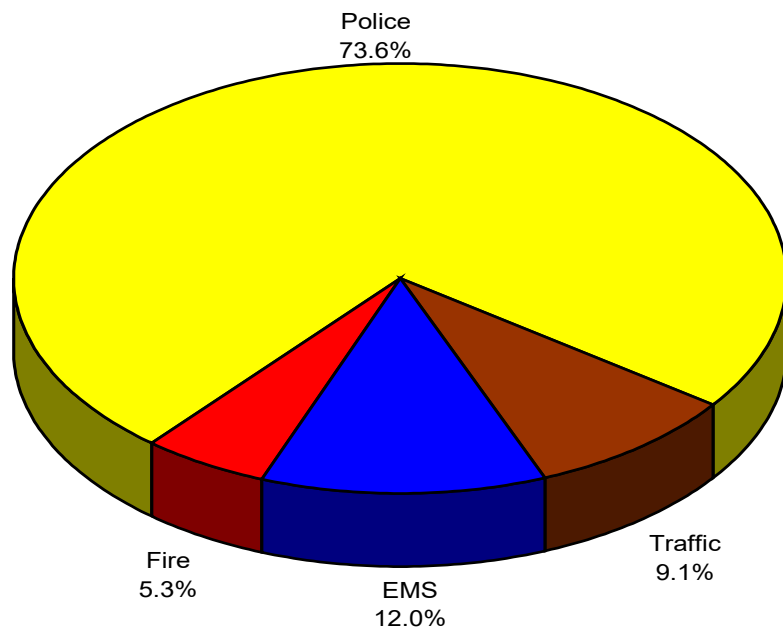
## Dispatched Incidents Activity



	12-13	13-14	14-15	15-16	16-17	17-18	18-19	19-20	20-21	21-22
Dispatched Incidents	62,106	58,476	67,028	76,054	74,483	79,220	64,238	56,087	58,615	60,040
Traffic Stops	8,419	8,269	9,010	9,351	11,799	10,873	10,909	6,506	5,899	5,808

### DISPATCH INCIDENT ACTIVITY 2021-22 FISCAL YEAR

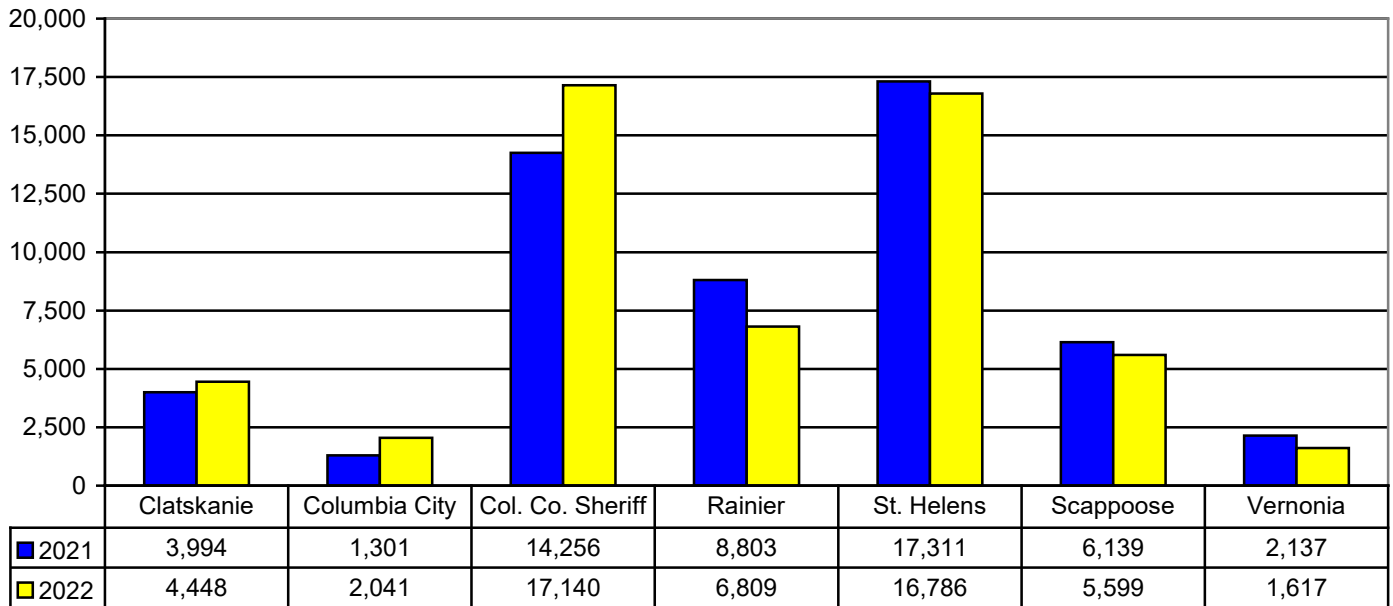
Police	48,632
Traffic	5,808
EMS	7,919
Fire	3,489



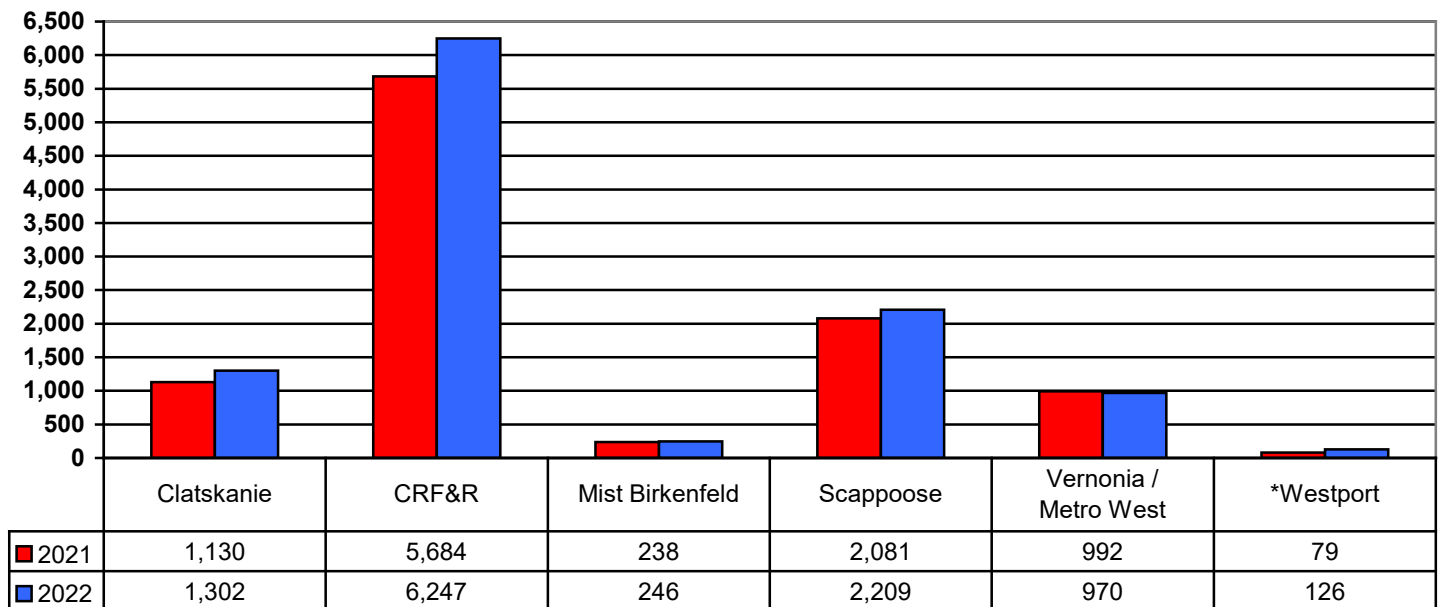
# Graph of Dispatched Incidents Activity

The graphs below further illustrate the change in dispatch activities for user agencies from 2021-2022.

## Police Calls for All Service



## Fire/EMS Calls for Service



\*Began tracking November 2021

## Detail of Dispatched Incidents Activity

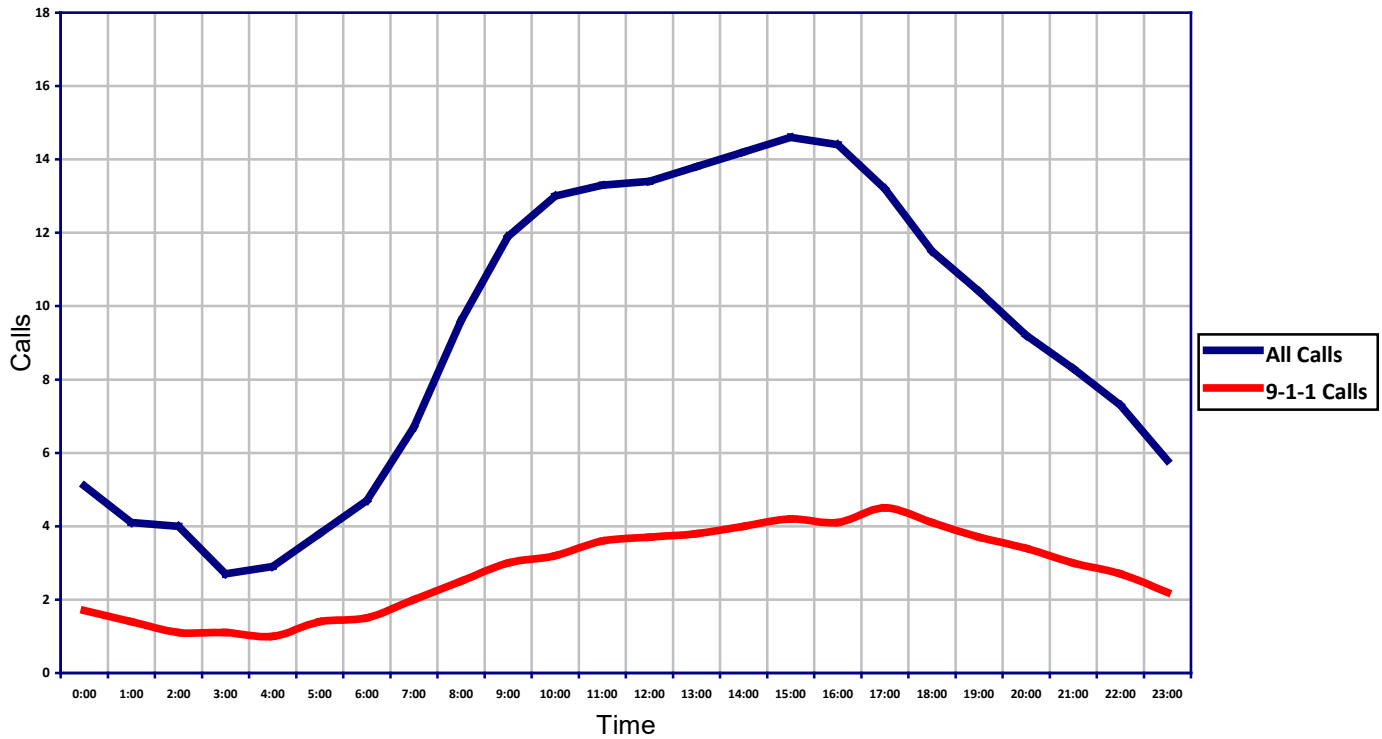
Total percentage change for all user agencies for FY 2021 to 2022 is an increase of two percent. The table below details the change in dispatch activities from 2021 to 2022 by user agency.

AGENCY	2021	2022	Change	% Change	2021	2022	Change	% Change
<b>Law Enforcement</b>	<b>Dispatch Activity</b>				<b>Traffic Stops</b>			
Clatskanie Police	3,468	3,777	309	9%	526	671	145	28%
Columbia City Police	1,183	1,882	699	60%	118	159	41	35%
Columbia County Sheriff	12,738	15,705	2,967	23%	1,518	1,435	(83)	-5%
Rainier Police	8,267	6,458	(1,809)	-22%	536	351	(185)	-35%
St. Helens Police	15,185	14,463	(722)	-5%	2,126	2,323	197	9%
Scappoose Police	5,186	4,848	(338)	-7%	953	751	(202)	-21%
Vernonia Police	2,015	1,499	(516)	-26%	122	118	(4)	-3%
<b>Total Law Enf.</b>	<b>48,042</b>	<b>48,632</b>	<b>590</b>	<b>1%</b>	<b>5,899</b>	<b>5,808</b>	<b>(91)</b>	<b>-2%</b>

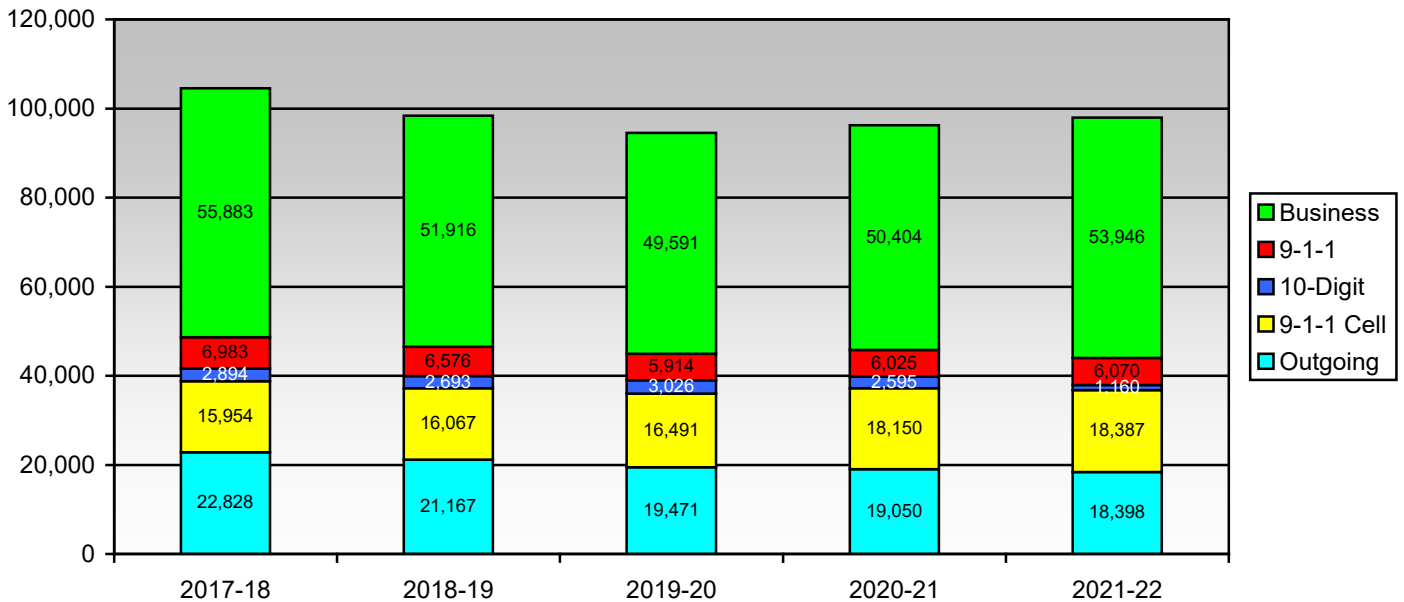
<b>Fire/EMS</b>	<b>Fire/Other</b>				<b>EMS</b>			
Clatskanie Fire	288	325	37	13%	842	977	135	16%
Columbia River F&R	1,674	1,692	18	1%	4,010	4,555	545	14%
Mist Birkenfeld Fire	127	137	10	8%	111	109	(2)	-2%
Scappoose Fire	584	521	(63)	-11%	1,497	1,688	191	13%
Vernonia Fire	525	461	(64)	-12%				
Metro West Ambulance					467	509	42	9%
Oregon Dept of Forestry	367	305	(62)	-17%				
*Westport Fire	22	45	23	105%	57	81	24	42%
<b>Total Fire/EMS</b>	<b>3,587</b>	<b>3,486</b>	<b>(101)</b>	<b>-3%</b>	<b>6,984</b>	<b>7,919</b>	<b>935</b>	<b>13%</b>

\*Began tracking November 2021

## Daily Average Incoming Telephone Calls – 7/1/21 – 6/30/22

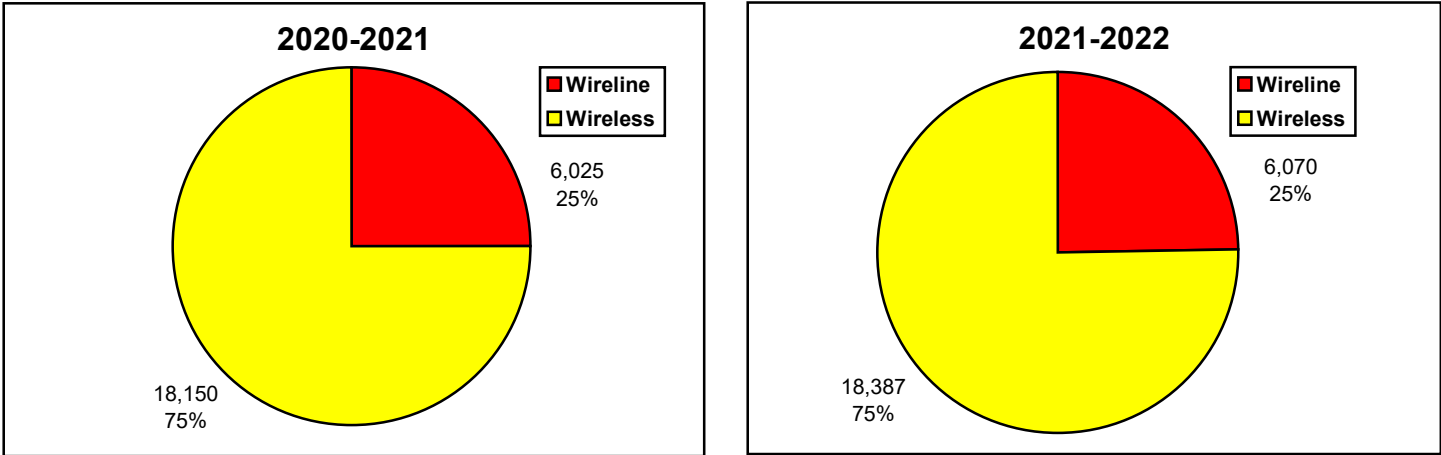


## Total Number of Telephone Calls Five Year History Fiscal Year Ending June 30



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, 2021 through June 30, 2022.

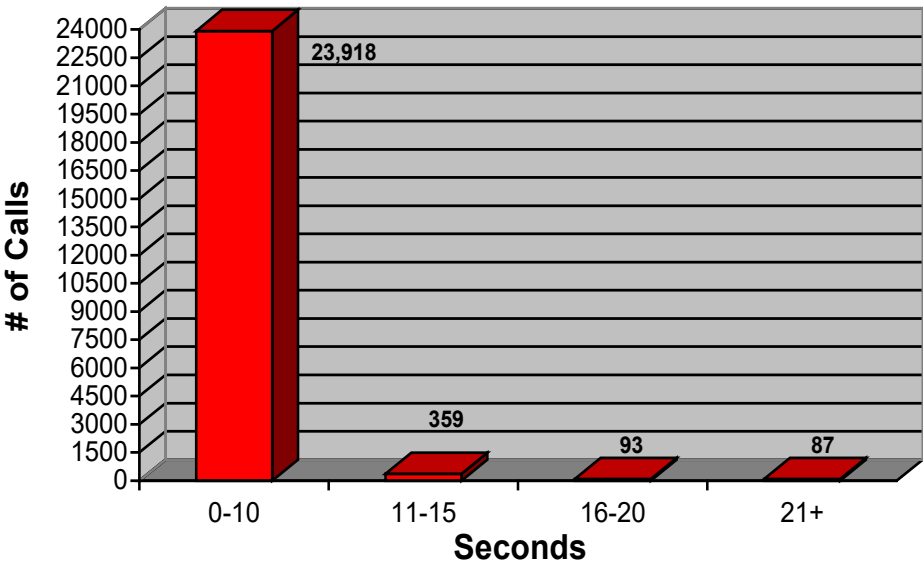
Total Wireless vs. Wireline 9-1-1 Calls



The overall percentage of 9-1-1 calls answered in 10 seconds or less for 2021-2022 was 97.80%. The chart below shows the number of calls answered in each time bracket measured.

Note: As of November 2014 the District was required to update to a new Emergency Call Tracking System (ECaTS) that measures the NENA standard that constitutes that PSAPs answer 90% of their calls within 10 seconds. (Historically, Columbia 9-1-1's average speed for answering all 9-1-1 calls has been within 3 seconds)

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





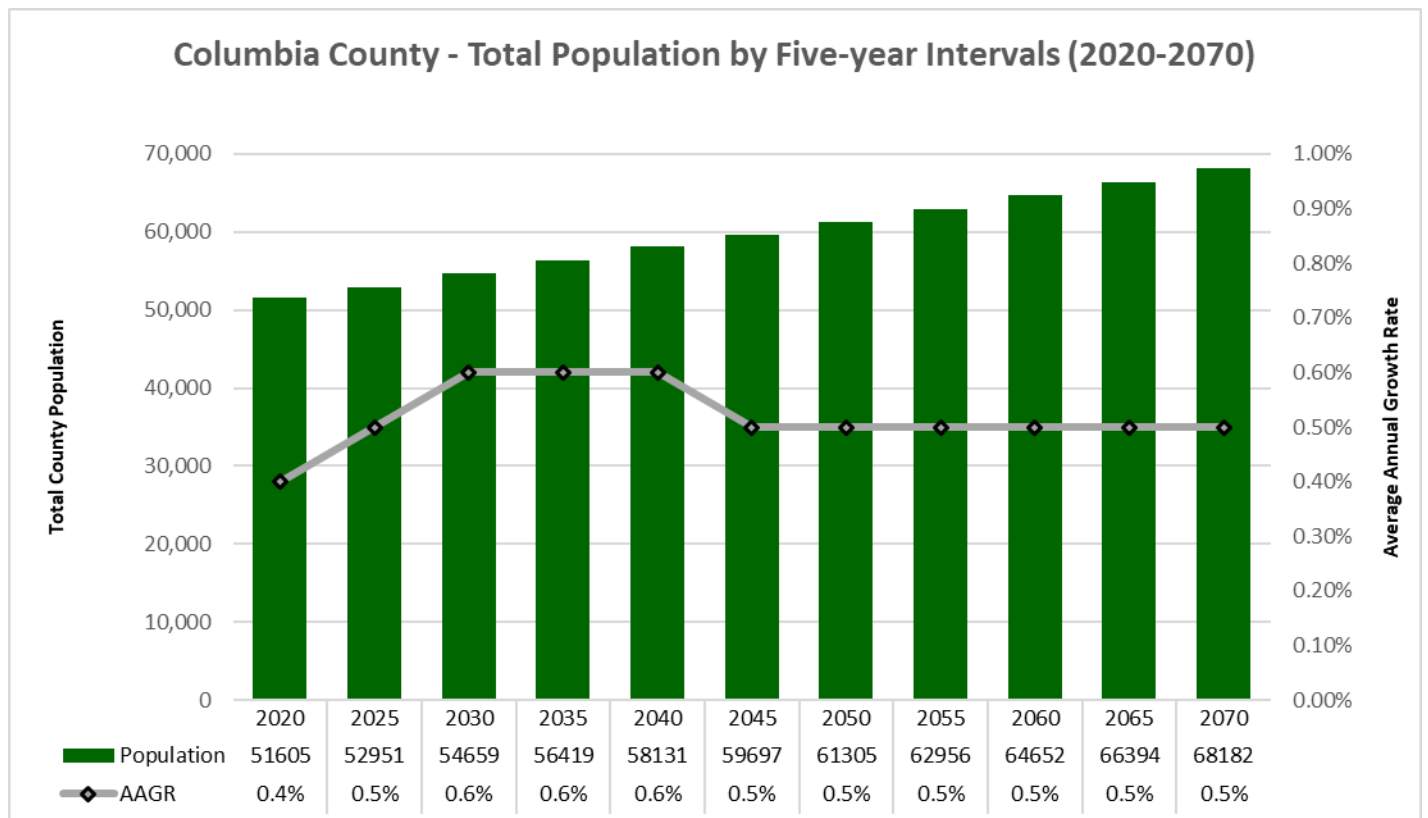
## Last Ten Fiscal Years

Year	Columbia Co. Population	Population % Increase	Unemployment Rate (%)	US City Average CPI-W*
2022	53,156	0.3	5.1	8.5
2021	52,980	0.0	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
2012	49,286	-0.4	9.9	2.0

Source: Portland State University Population Research Center

\*2008-2017 is Portland Salem CPI (W), which is no longer being produced

County population increased 7.9 percent in the last ten years.



Source: Forecast by Population Research Center (PRC).

## **A**

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**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**

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**BC/BS**

Blue Cross Blue Shield

**BOEC**

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

**BOLI**

Bureau of Labor Industries

## **C**

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**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**

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**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**

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**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**

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**HAZMAT**  
Hazardous Material

**HSEMC**  
Homeland Security and Emergency Management Commission

**HSA**  
Homeland Security Administration

## **I**

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**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**

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**JIC**  
Joint Information Center

## **L**

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**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**

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### **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**

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### **QA/QI**

Quality Assurance / Quality Improvement

## **R**

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### **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**

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### **Account**

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

### **Accrual Basis of Accounting**

The method of accounting under which revenues are recorded when they are earned (whether or not cash is received at the time) and expenditures are recorded when goods and services are received (whether cash disbursements are made at the time or not).

### **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**

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### **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**

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**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.

**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 debt 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**

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**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**

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**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 earmarked 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**

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### **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**

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### **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**

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### **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**

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### **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**

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### **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**

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### **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**

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### **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)].