

EMERGENCY COMMUNICATIONS OF SOUTHERN OREGON



ANNUAL BUDGET

FY 2023/2024



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2023/2024 FISCAL YEAR ANNUAL BUDGET



Serving the citizens of Jackson County, Oregon

Emergency Communications of Southern Oregon

400 Pech Road, Central Point, OR 97502

541-776-7206

www.ecso911.com

Presented to Intergovernmental Council

April 26, 2023

Presented to Board of Directors

May 23, 2023

Adopted May 23, 2023



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INTRODUCTION



2023/2024 Fiscal Year Budget

Board of Directors and Intergovernmental Council Members

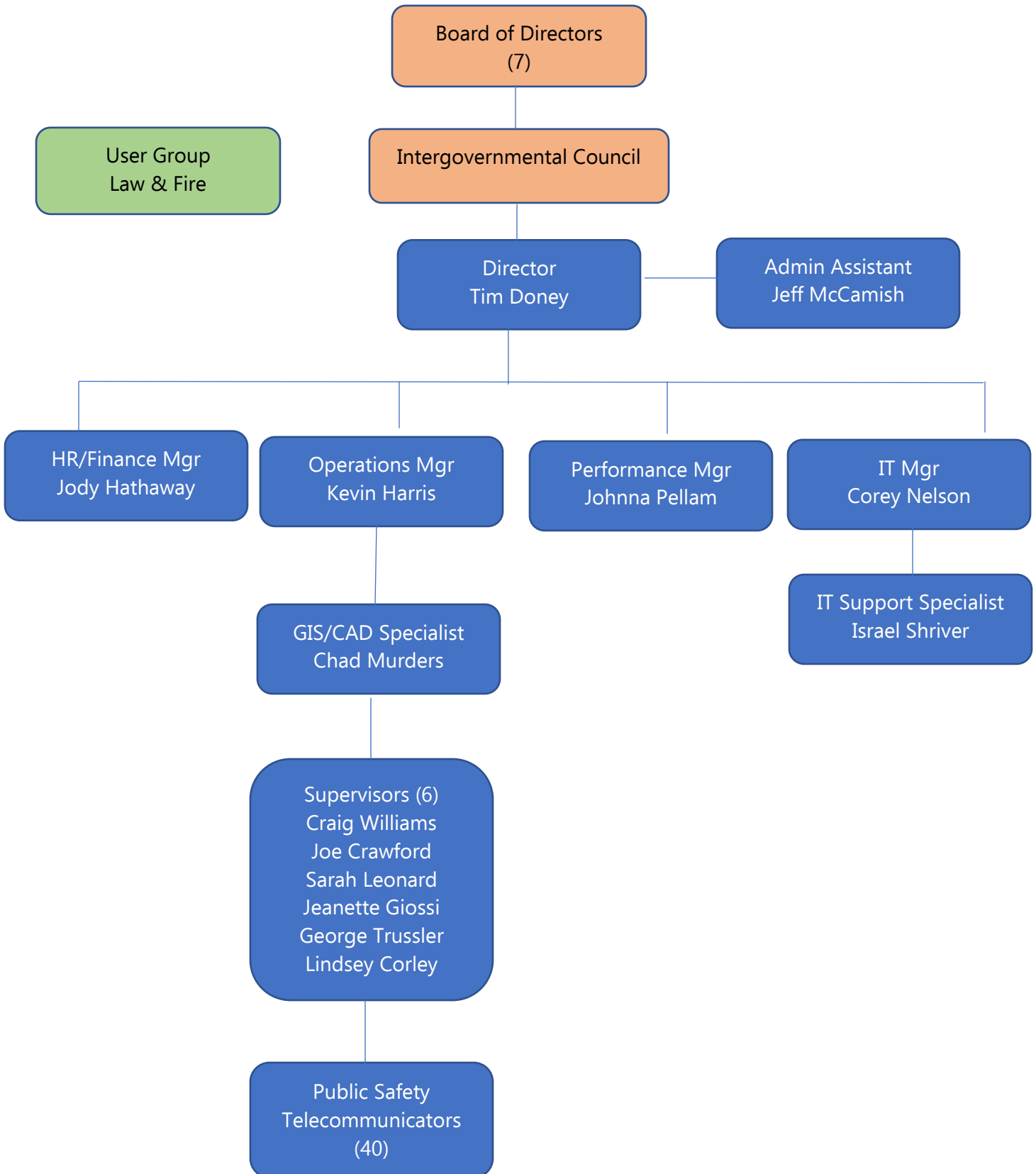
Board of Director Members as of July 2022

<i>City of Phoenix</i>	Chief Derek Bowker
<i>Medford Police</i>	Chief Justin Ivens
<i>Medford Fire</i>	Chief Eric Thompson
<i>Jackson County</i>	Sheriff Nate Sickler
<i>Jackson County Fire District #3</i>	Chief Robert Horton
<i>Ashland Police</i>	Chief Tighe O'Meara
<i>Jackson County Fire District #4</i>	Chief Greg Winfrey

Intergovernmental Council Members As of July 2022

<i>City of Talent</i>	Lt. Jennifer Snook
<i>Jackson County</i>	Captain Tim Snaith
<i>City of Medford</i>	Chief Justin Ivens
<i>City of Ashland</i>	Chief Tighe O'Meara
<i>City of Central Point</i>	Chief Kris Allison
<i>City of Phoenix</i>	Chief Derek Bowker
<i>City of Eagle Point</i>	Chief Darin May
<i>City of Jacksonville</i>	Councilman Jim Lewis
<i>City of Rogue River</i>	Councilman Bob Catherwood
<i>Town of Butte Falls</i>	Councilwoman Sherill Boots
<i>Fire District #3</i>	Chief Robert Horton
<i>Fire District #4</i>	Pat Keene
<i>Jackson County Fire District #5</i>	Councilman Cary Halligan
<i>Evans Valley Fire District #6</i>	Unfilled
<i>Applegate Fire District #9</i>	Chief Chris Wolfard
<i>Rogue River Rural Fire District</i>	Chief Jim Price
<i>Lake Creek Rural Fire District</i>	Councilman Tony Paxton
<i>Prospect Rural Fire Protection District</i>	Chief Greg Shaeffer
<i>Greensprings Fire District</i>	Chief Gene Davies
<i>Medford Rural Fire Protection District</i>	Chief Eric Thompson
<i>Southern Oregon University</i>	Chief Frederick Creek

Organizational Chart



Governance

ECSCO is an Intergovernmental Agency under ORS 190.010 and is governed by a Board of Directors (Board) and an Intergovernmental Council (Council).

The Board consists of seven Directors positions; three (3) permanent Board members are a representative of: Jackson County Sheriff's Office, City of Medford Police Department, and City of Medford Fire Department. Non-Permanent Board members shall be appointed by the governing bodies of the largest police agency and the largest fire agency (as determined by the jurisdiction's User Fee contribution) who do not have representatives serving as Permanent Board Members. The remaining two (2) Non-Permanent Board positions are reserved solely for one police representative and one fire representative and shall be filled by a vote of all Member Agencies. The Board is responsible for:

- Adopting and amending from time to time the Board Rules;
- Approval and adoption of the Agency Strategic Plan;
- Adoption of personnel policies and performance standards for Agency service levels, as recommended by the Agency Director;
- Ratification or remand of the Agency's annual budget as recommended by the Intergovernmental Council;
- Approval of all contracts over \$50,000.00;
- Serving as the body to hear the final step of any union grievance procedure for unclassified employees;
- Selecting and supervising the Agency Director and approving the contract, employment terms, and conditions of employment for the Agency Director;
- Establishing subcommittees or advisory committees as needed;
- Discussing and acting upon items placed on the Board's agenda by the Council or Agency Director;
- Performing other duties in conformance with the Agency's authority as the Board sees fit to accomplish.

The Intergovernmental Council is made up of a representative each of the Agency's participating jurisdiction. The Intergovernmental Council duties are:

- Recommend amendments to the Board Rules;
- Meet at least three times per year as further specific in the Board Rules;
- In coordination with the Agency Director, prepare, discuss, and adopt an annual budget for presentation to the Board of Directors for Board ratification or remand;
- Every five years, recommend a Strategic Plan for Board adoption;
- Annually review and recommend revisions to the User Fee formula for Board adoption;
- Provide discussion items for the Board of Director's agenda as desired;
- Make recommendations to the Board of Directors as desired.

Mission Statement and Core Values

Mission Statement

We contribute to the safety of the Citizens of Southern Oregon and our subscriber agencies by providing public safety communications with industry best standards, procedures, and practices.

Core Values

Safety: The safety of our citizens and subscribers are our top priority. We look for ways to minimize risk and meet the safety expectations of those we serve.

Professionalism: We adhere to the Conducts, Ethics, and Behavior Expectations as defined in ECSO policies.

Customer Service: We are dedicated to providing confident, compassionate, personalized service to our citizens and subscribers, and honoring commitments we have made to them.

History of ECSO

9-1-1 and emergency dispatching services has a rich history in Jackson County. Prior to July 1, 2010, there had been more than one 9-1-1 PSAP in the county, and at one point, there were four. These included North Valley Communications Center (NVCC), dispatching for the cities of Central Point, Eagle Point, and Shady Cove; the City of Ashland 9-1-1, answering calls and dispatching for all units within the city limits of Ashland; the City of Medford, which later became Rogue Valley Consolidated Communications (RVCCOM), dispatching and answering calls for the largest city in Jackson County; and Southern Oregon Regional Communications (SORC), which started initially as a Fire Communications Center in 1973 and ultimately culminated in the drafting of an agreement allowed under O.R.S. 190.010, which, in turn, established (SORC) as a stand-alone public entity. In essence, this agreement enabled the user agencies of the Center to come together as one organizational public body providing its own control and direction of emergency communications services.

SORC Dispatch Center



In 1994, NVCC dissolved, and the cities of Shady Cove and Eagle Point joined SORC, while the city of Central Point joined RVCCOM. In 2003, after legislators indicated they may force a single PSAP in each county in Oregon, the City of Ashland gave up their dispatch center and joined RVCCOM.



In 2008 the County broke ground on a new building, designed to house both of the remaining PSAP's in Jackson County, whether as a consolidated single center, or co-located centers.



In November of 2009, with consolidation talks well under way, SORC moved into a brand new, state of the art 16,468 sq. foot facility located at 400 Pech Road, Central Point, OR. In February, 2010, the City of Medford's 911/dispatch center moved into the facility as a co-located agency while consolidation of the two agencies was finalized.

On July 1, 2010 the City of Medford and SORC consolidated and became known as Emergency Communications of Southern Oregon (ECSO).



History of 9-1-1

The 9-1-1 Program was established by the 1981 Oregon Legislature. The Program is funded through Emergency Communications Tax. At that time, this Tax imposed \$0.75 on any circuit or device capable of accessing the 9-1-1 network and was collected by communications providers offering such services. In October of 2015, a \$0.75 cent tax was applied to the sale of prepaid minutes at the retail level. Communication providers submit the tax to the Department of Revenue on a quarterly basis, and in turn the Department of Revenue may keep up to one percent (1%) of the amount to pay for collections costs, up to four percent (4%) is used to administer the State 9-1-1 Program, and 35% is put into a sub account designed to pay for equipment needs in the 9-1-1 centers. The remainder of the tax (60%) is distributed to the governing authorities of the State's 9-1-1 centers. The 9-1-1 tax money that is distributed can only be used towards operating the 9-1-1 center.

After numerous failed attempts, the Oregon State Senate passed House Bill 2449 which increased the tax to \$1 beginning in January 2020. In January 2021, the tax was increased another 25 cents. This was the first increase in funds in twenty-four years

The 9-1-1 tax money placed in the 9-1-1 subaccount is used to pay for the infrastructure or network of the 9-1-1 system in the state and is administered by the State 9-1-1 Program. It provides funds to pay for equipment and circuiting to get the 9-1-1 call from the citizen to the correct 9-1-1 center.

In 1999 The State of Oregon deployed border to border Enhanced 9-1-1. Enhanced 9-1-1 provides 9-1-1 dispatchers with additional relevant information regarding wireless calls. Phase I required wireless carriers to submit the originating telephone number of a wireless 9-1-1 call to the Public Safety Answering Point (PSAP), as well as, to submit the location of the cell site or base station transmitting the call. Phase II required carriers to submit to the PSAP more precise latitude and longitude coordinates. As of December 31, 2005, each PSAP was capable of receiving wireless Phase II location information.

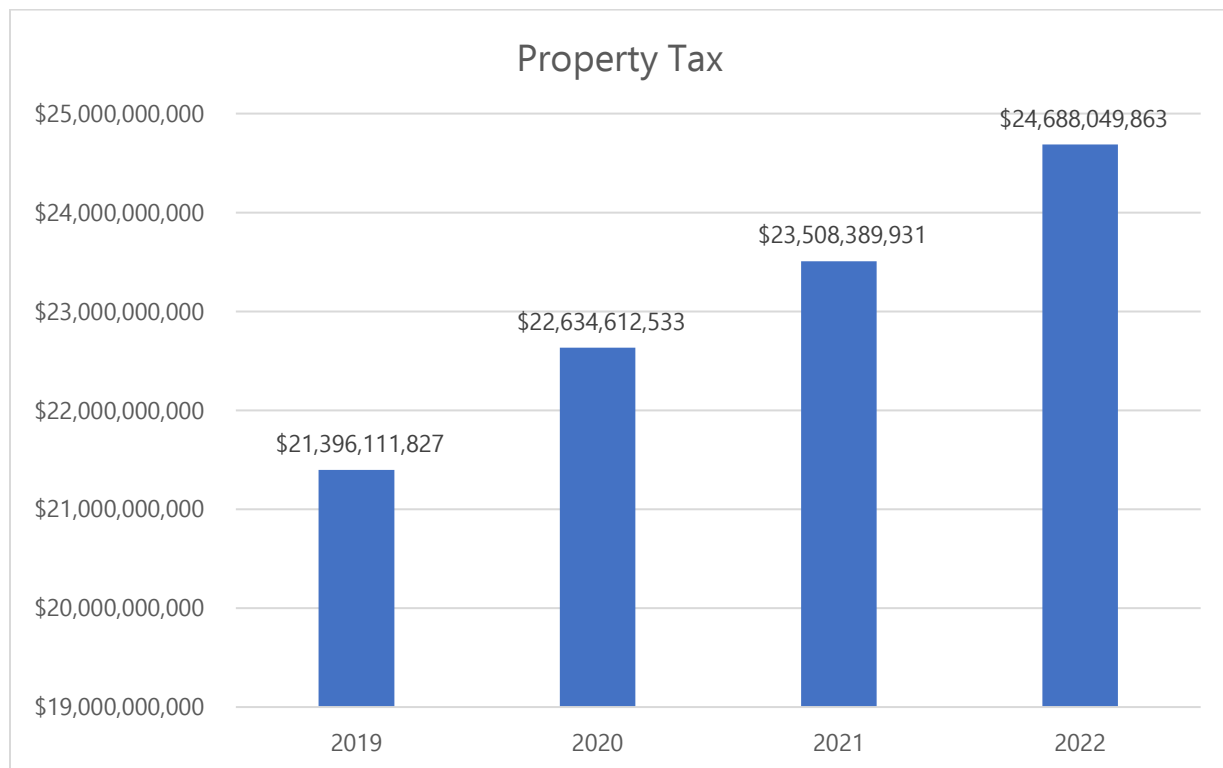
In 2017, ECSO began accepting Text to 9-1-1 messages in response to emergencies. Text to 9-1-1 is intended to benefit people who may not be able to speak due to an emergency such as a home invasion or abusive partner; as well as individuals that are deaf, hard of hearing, or have speech difficulties.

Next Generation 9-1-1 (NG9-1-1) is an initiative aimed at updating the 9-1-1 service infrastructure to improve public emergency communication services in a growing wireless mobile society. In addition to calling 9-1-1 from a phone, NG9-1-1 intends to enable the public to transmit text, images, video and data to the PSAP.

Funding

ECISO is an intergovernmental agency formed under ORS 190.010 to provide services as a public safety answering point. As an ORS 190.010, ECISO is unable to levy taxes or issue general obligation bonds or incur debt. ECISO is primarily supported by our User Agencies through User fees. User fees are based upon the County Tax Assessor's certified rates, as determined in October of the previous year, and can increase or decrease based upon their agency's assessed valuation. During fiscal year 2018/2019, it was determined the need for a maximum cap. Many of the user agencies' fees increased in excess of 5%, i.e. the City of Medford had a 7.65% increase. The Board of Directors established a minimum of one (1%) and maximum increase of three (3%) percent.

The User fees, 911 fund revenue, miscellaneous income, interest and beginning fund balance make up the total operating budget.



Agency Overview

ECSO serves as Jackson County's public safety answering point for fire, rescue and police incidents, using the Enhanced 9-1-1 (E-9-1-1) system. The Center provides 24-hour service in the answering of all emergency and non-emergency police, fire, and medical calls. The Center is staffed by a team of 40 full-time Public Safety Telecommunication Specialists, and 6 supervisors each of whom are committed to providing exceptional service to the public. They are certified in incident command, CPR, Emergency Medical pre-arrival instruction, in addition to being certified by the State of Oregon Department of Public Safety Standards and Training. The Center is also staffed by a Director, Operations Manager, HR/Finance Manager, Performance Manager, IT Manager, GIS/CAD Specialist, IT Support Specialist and Administrative Assistant who all support the Center's mission statement and core values.

The Center uses state-of-art technology to provide fast and effective emergency communication services. Using radio communication, mobile data computers and a Computer Aided Dispatch and Records Management System, Center personnel are able to process requests and expedite the dispatching of police and fire personnel in an emergency. In addition to providing useful management statistical information, our computer systems enable us to track hazardous locations and special information about a residence, which may pose a threat to the safety of the public and/or public safety personnel.

Our Team combines decades of dispatching experience with a commitment to customer service. Our goal is to coordinate the county's resources to best address the needs of the citizens of the Jackson County. We are the first point of contact whether reporting an abandoned vehicle or a medical emergency.

It is the responsibility of the Public Safety Telecommunication Specialists to answer and prioritize all in-coming 911 calls, police calls, and fire calls. They are also responsible for sending appropriate assistance to the citizens and tracking the activity of the field units. It can reasonably be anticipated that the number of calls received in the Dispatch Communications Center will increase during the coming years.

TDD/TTY communication for the hearing impaired is available in our communications center at each of our consoles, as well as the ability to Text to 9-1-1. Translation for non-English speaking callers is also available through a translation service.

Jackson County Oregon

Jackson County Oregon is one of 36 counties in Oregon and borders California to the south and is nestled between the majestic Cascade and Siskiyou Mountain ranges. Approximately 69 percent of Jackson County residents live in the 11 incorporated cities which include Ashland, Butte Falls, Central Point, Eagle Point, Gold Hill, Jacksonville, Medford, Phoenix, Rogue River, Shady Cove and Talent. The remainder live in the unincorporated areas of the County.



Once known for its timber, the economy of Jackson County has diversified. Health care, including Asante Health System and Providence Medical Center, is the largest employment group in the County. Second largest group is retail/manufacturing, including Harry & David and Amy's Kitchen. Government is the third largest employment group; this reflects the fact that the Federal government owns 53 percent of the land within the County's boundaries. Industries that show as steady growth in Jackson County include wine, film and farming.



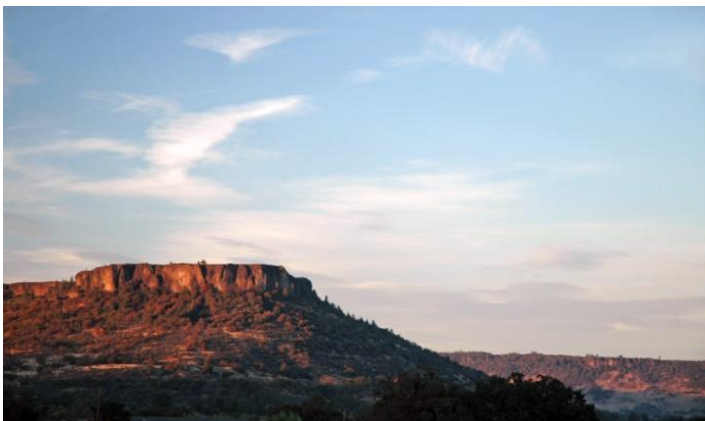
Jackson County is home to the Britt Musical and Arts Festival. The Britt presents dozens of summer concerts in a naturally formed amphitheater set among majestic ponderosa pines and native madrones. Annual attendance averages above 60,000.



The Rogue Valley is also home to the Oregon Shakespeare Festival. The Festival presents 750 to 850 performances from February through late October or early November, to a total audience of about 410,000.



Upper Table Rock and Lower Table Rock are two prominent volcanic plateaus located just north of the Rogue River. The Table Rocks are one of the most popular hiking locations in the Rogue Valley, with over 45,000 visitors annually.



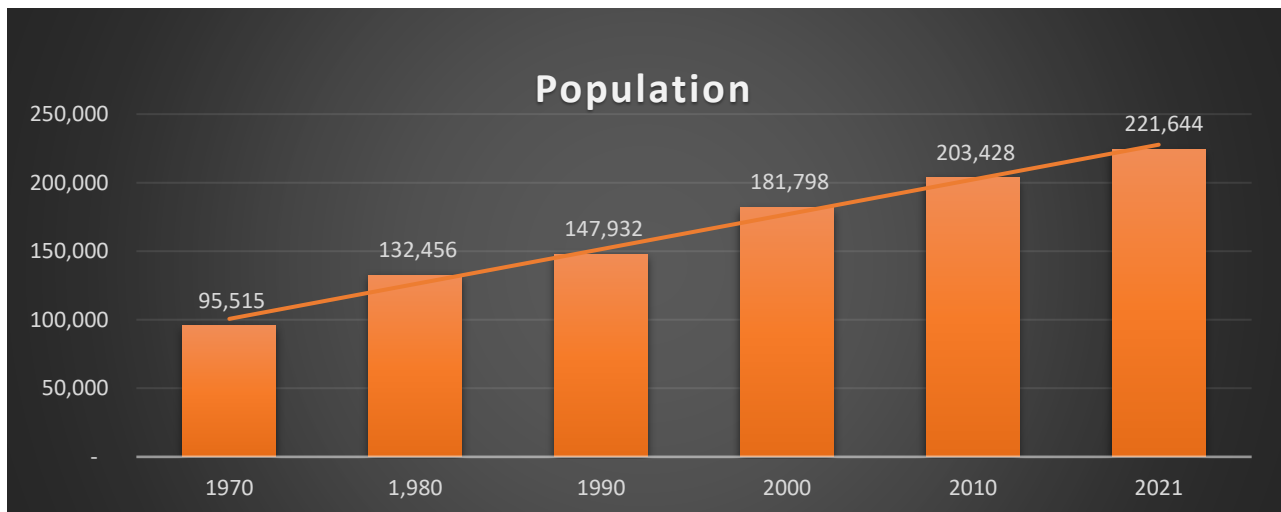
Southern Oregon University is located in Ashland and is a public liberal arts college. Approximately 6,500 students enroll annually and are not included in the total population count.



Jackson County is home to the infamous Rogue River, known for Salmon Runs, whitewater rafting and rugged scenery.



The population in Jackson County, as of 2022, is 221,644 and is the 6th most populated county in the State. The median age for Jackson County residents is 42.4. The median household income is \$61,020; however, 8.4% of Jackson County families live in poverty.



RADIO INFRASTRUCTURE



2023/2024 Fiscal Year Budget

Radio Infrastructure Project



Emergency Communications of Southern Oregon (ECSO) currently operates a series of disparate radio systems that provide voice communications for police, fire and emergency medical services (EMS) agencies. Although not designed as a countywide or regional system, the current system has evolved into a countywide system. Based on feedback from the users, the evolution has led to capacity, interoperability, performance and some sustainability issues.

In 2016 we contracted with Federal Engineering to develop and recommend a conceptual system design. Federal Engineering recommended and ECSO elected to go with a hybrid VHF/700 MHz simulcast, trunked radio system. The estimated cost of the system was 28 million.

ECSO, as an ORS 190, is unable to incur debt or issue general obligation bonds. Jackson County agreed to carry the bond and put it on the ballot in November 2019. The voters agreed to a 28 million-dollar, twenty-year bond. ECSO and Jackson County entered into a master lease agreement wherein Jackson County will own the radio infrastructure that is paid for by bond proceeds until the bond is repaid. At that time, Jackson County will transfer ownership to ECSO at no additional cost. In the meantime, ECSO is responsible for the costs of maintenance, liability insurance, lease payments and costs not covered by bond proceeds.

In November of 2020, ECSO negotiated a contract with Motorola Solutions, Inc. for the system and services of the new radio system. Since January of 2021, ECSO and Motorola have been in the design review phase. ECSO has purchased, shelters, towers and generators through Invitations to Bid; and has issued two separate Invitations to Bid for Public Construction on 7 sites and will publish another Invitation to Bid in the fall of 2023, for three remaining sites.

Radio Sites

Site Name	New/Existing	700 MHz VHF	Equipment	Lease or MOU	Construction (Begin Approx.)
Ashland Acres	New	700 MHz	Shelter, Tower, Generator	MOU	August 2023
Baldy	Existing	700 MHz	Motorola Equip	Lease	Summer/Fall 2024
Capitol Hill	Existing	700 MHz	Motorola Equip	Lease	Summer/Fall 2024
ECSO	Existing	Main Hub	Motorola Equip	N/A	Summer/Fall 2024
Elk Mtn.	Existing	VHF	Motorola Equip	Owned	Summer 2024
Fire Station 4	New	VHF	Tower and Generator	MOU	June 2023
Flounce Rock	New	VHF	Shelter and Generator	Lease	July 2023
Gold Hill	New	VHF	Tower (Day Wireless Site)	Lease	Spring 2024
Health and Human Services	Existing	700 MHz	Motorola Equip	MOU	Summer/Fall 2024
John's Peak	Existing	700MHz and VHF	Tower and Generator	Lease	August 2023
Lake Creek	Existing	VHF	Motorola Equip	MOU	Summer/Fall 2024
Mt. Ashland	Existing	VHF	Tower (Day Wireless Site)	Lease	Spring 2024
Mt. Isabel	New	VHF	Shelter, Tower, Generator	MOU	Spring 2024
Roxy Ann	Existing	700 MHz	Motorola Equip	MOU	Summer/Fall 2024
Rustler Peak	Existing	VHF	Tower and Generator	MOU	Spring 2024
Shady Cove	Existing	VHF	Shelter	Lease	August 2024
Smith	New	VHF	Shelter, Tower, Generator	Lease	July 2023
Soda Mtn	Existing	VHF	Shelter, Tower, Generator	MOU	Summer of 2024 or Spring 2025
Table Mtn	Existing	VHF	Shelter	MOU	Spring 2024
Tallowbox	Existing	VHF	Shelter and Generator	MOU	August 2023

ECSO believes there will be cost overruns due to equipment delays, the cost of material increases as well as labor. ECSO has applied for a Homeland Security Grant and is looking for other funding opportunities.

BUDGET MESSAGE, POLICIES & PROCEDURES



2023/2024 Fiscal Year Budget

Budget Message

ECISO is pleased to present the 2023/2024 Annual Budget. This budget has been prepared after a careful analysis of the present and future needs of staff, agencies and communities. It is consistent with the Agency's Mission Statement and Core Values.

Achieving a financially sound budget that sustains the important values and visions of our Agency, partners and the public we serve is necessary for our community's safety and well-being. Criteria used to help guide budgeting decisions were:

- Projects and expenses that, if not done, could negatively impact our ability to provide service to our user agencies and community;
- Mandated requirements we must respond to;
- Timeliness of what we could practically achieve in this budget cycle.

Some of the Key Accomplishments of FY 2022/2023:

- Issued Invitations to Bid for:
 - Shelters
 - Towers
 - Generators
- Issued two Invitations to Bid for Public Construction
- Negotiated Contracts with:
 - Sabre for the Shelters
 - Western Utilities/Telecom for the Towers
 - Pacific Electrical for the Generators
 - Day Wireless for Public Construction of three sites
 - Summit Solutions for Public Construction for five sites
- Negotiated Leases with Jackson County Airport Authority for land and warehouse storage for the new radio equipment.
- Negotiated a one-year extension of the Collective Bargaining Agreement
- Purchased three shelters, four towers and ten generators.

The following is a consolidated picture of all Agency funds with a three-year comparative view.

All Funds Consolidated	FY 20/21 Actual	FY 21/22 Actual	FY 22/23 Adopted	FY 23/24 Adopted	% of change FY 22/23 Over FY 23/24
Beginning Fund Balance	1,880,151	2,337,031	2,931,279	3,899,742	28.35%
User Fees	5,800,254	5,957,753	6,080,232	6,262,639	3%
9-1-1 Taxes	1,554,955	1,998,372	2,000,000	2,000,020	0%
Partnership Fee	29,060	27,948	28,875	29,649	2.7%
Interest	17,676	18,584	15,700	88,866	466%
All Other Resources	333,462	491,088	448,000	300,000	-33%
Total Resources	9,615,558	10,830,776	11,504,086	12,580,916	9.3%
Expenditure/Appropriation					
Personnel Services	5,915,534	5,801,348	7,060,636	7,373,486	4.5%
Materials & Services	888,629	963,358	1,241,550	1,652,562	33%
Capital Outlay	195,405	350,157	120,000	260,000	119%
Contingency & Reserves	278,959	260,000	398,000	300,000	-28.%
Total Requirements	7,278,527	7,374,863	8,820,186	9,586,048	8.7%
Unappropriated Ending Fund Bal.	2,337,031	3,455,913	2,683,900	2,994,868	11.5%

The General Fund is divided into three main functions: Personnel, Materials & Services, and Capital Expenditures. It is the sole operating fund for the Agency and accounts for all personnel, materials & services, and capital outlay in support of the Agency.

The 9-1-1 excise tax and User fees are the major source of funding the General Fund. For FY 2023/2024, the Agency anticipates receiving \$2,000,020 in 9-1-1 Funds which will fund 21.3% of our budget. User fees will fund 65% of our budget.

Significant Budget Changes

Personnel Services – 4.5% Increase

- ❖ Salary and wages are increasing by \$508,238. This includes a six percent (6%) CPI-W increase.
- ❖ Begin budgeting for Oregon Paid Leave
- ❖ Increase on overtime budget by \$142,015 due to short staffing

Materials and Services – 33% increase

- ❖ IT Minor Equipment increase of \$57,495
- ❖ Technical Assistance - \$120,000 increase. The Agency has contracted with an organization for project support during the radio infrastructure upgrade. These fees are not paid from the Bond proceeds.
- ❖ Site Leases have increased by \$145,2000 due to the Agency beginning to pay rent on sites that are now part of the radio infrastructure

Capital Expenditures – 119% increase

- ❖ The IT Department will be adding 4 additional host servers, doubling our current infrastructure.

Intra-fund Transfers – decrease by 32.6%

- ❖ The Transfer to Equipment replacement has decreased by \$50,000
- ❖ The transfer to the Contingency Fund has decreased by \$48,000

Financial Policies

While local budget laws do not generally have to be followed, ECSO benefits from a transparent budget system and endeavors to match the processes of its partners by following State of Oregon Budget Law to the greatest extent possible. The Agency fully complies with the Council of Governments budget law which is required of it as an organization formed under Oregon Revised Statutes (ORS), Chapter 190. The Agency follows Generally Accepted Accounting Principles (GAAP) as prescribed by the Oregon Revised Statutes. This Approved Budget is structured on a fund basis which the Governmental Accounting Standards requires.

Financial policies establish goals and targets for the Agency's financial operations, so that the Agency and Council/Board of Directors can monitor how well the Agency is performing. Financial policies provide for a consistent approach to fiscal strategies and set forth guidelines to measure financial performance and future budgetary programs.

ECSO reviews and amends, as needed, on an annual basis. All financial policies are also reviewed by ECSO's independent auditor during their annual audit.

The following pages contain policy frameworks in the following areas:

1. General Financial Goals
2. Operating Management
3. Revenues
4. Budget and Expenditures
5. Capital Management
6. Reserves
7. Financial Reporting

General Financial Goals

- To ensure delivery of an adequate level of services by assuring reliance on ongoing resources and by maintaining an adequate financial base.
- To ensure the Agency is in a position to respond to changes in the economy or new service requirements without an undue amount of financial stress.
- To assure the User agencies and taxpayers that the Agency is well managed financially and maintained in a sound fiscal condition.
- To adhere to the highest accounting and management policies as set by the Government Finance Officers' Association, the Governmental Accounting Standards Board, and other professional standards for financial reporting and budgeting.

Operating Management Policies

- Long term financial health – All departments will participate in the responsibility of meeting policy goals and ensuring long-term financial health. Future service plans and program initiatives are developed to support our strategic plan, reflect current policy directives, projected resources, and future service requirements.
- Forecasts – Balanced revenue and expenditure forecasts will be prepared to examine the Agency's ability to absorb operating costs due to changes in the economy, service demands, and capital improvements.
- Cash and Investments – Cash and investment programs are maintained in accordance with the Agency's policies and will ensure that proper controls and safeguards are maintained. The Agency's funds are managed in a prudent and diligent manner.

Capital Management Policies

- A five-year Capital Improvement Plan (CIP) will be developed and updated annually, including anticipated funding sources. Capital improvement projects are defined as infrastructure or equipment purchases that results in a capitalized asset costing more than \$7,500.00 and having useful (depreciable life) of two years or more.
- The CIP will include, in addition to current operating maintenance expenditures, adequate funding to support repair and replacement of deteriorating infrastructure and avoidance of significant unfunded liability.
- Proposed capital projects are reviewed and prioritized by a team regarding accurate cost (design, capital and operating) and overall consistency with the Agency's goals and objectives. Financing sources will then be identified for the highest-ranking projects.
- Future operating, maintenance and replacement costs associated with new capital improvements will be forecasted, matched to available revenue sources, and included in the operating Budget. Capital project contract awards will include a fiscal impact statement disclosing the expected operating impact of the project and when such cost is expected to occur.
- Capital expenditures impacting the operating budget are considered as either routine or non-routine. Routine expenditures are typically scheduled out and depicted on the Capital Replacement Schedule. These items are usually between the \$7,500 and \$150,000 range and are usually replacement IT items such as servers. Non-routine capital projects are typically one-time projects such as a new software program.

Reserve Policies

- Undesignated and Designated Fund Balance – All fund designations and reserves will be evaluated annually for long-term adequacy and use requirements in conjunction with development of the Agency's five-year forecast.

Financial Reporting Policies

- Accounting and Reporting Methods – The Agency's accounting and financial reporting systems will be maintained in conformance with all state and federal laws, generally accepted accounting principles (GAAP) and standards of the Governmental Accounting Standards Board (GASB) and the Government Finance Officers Association (GFOA).
- Internal Controls – Financial systems will maintain internal controls to monitor revenues, expenditures and program performance on an ongoing basis.
- Fiscal Monitoring – Monthly financial reports will present actual expenditures vs budget on a monthly and cumulative basis. Major revenue sources are monitored on a quarterly basis, noting the revenue source as compared to budget.

Budget Management and Process

Budgetary Accounting Basis

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

The following is a list of ECSO funds with major revenue sources and major services provided:

Fund Title	Description
General Fund	This is the general operating fund of ECSO and is used to record financial transactions relating to all activities for which specific types of funds are not required. The General Fund generates the majority of its revenue from User fees, beginning fund balance and 911 funds.
Equipment Replacement Fund	The purpose is to accumulate needed funds for communications equipment system replacement and/or upgrades
Contingency Fund	The purpose of this fund is to accumulate funds to offset expenses when revenue is lost by the deferral or elimination of 911 Funds, the loss of a user agency or other revenue fluctuation causes
911 Reserve Fund	The Fund accounts for the emergency telephone tax funds collected for supporting the 911 system. These funds are transferred to the General Fund to cover 911 operating expenditures

The budget is prepared with all governmental funds accounted for and budgeted for, using the cash basis of accounting. Cash basis accounting records revenue and expenses when cash related to those transactions actually is received or dispensed.

Benefits of Budgeting Process

Provides standards against which actual performance can be measured. Budgets are a quantifiable plan, which allows management to more objectively measure and control performance. If, for instance, a manager knows the budget amount of training is \$30,000 per

fiscal year, the manager is then in a position to monitor and control the expenses for training and/or training materials.

Provides managers with additional insight in actual Agency goals. Monetary allocation of funds is often the true test of the Agency's commitment to a particular goal. By providing managers with detailed line item information, the budget process assists team leaders and managers by allowing the flexibility necessary to accomplish Agency goals.

Tends to be a positive influence on the motivation of personnel. People typically like to know what is expected of them and budgets clarify performance standards. As an example, if \$5,000 is budgeted for use in a Wellness Program, the Wellness Committee can develop programs around the available funds.

Causes Managers to divert some of their attention from current to future operations. To some extent, a budget forces managers to anticipate and forecast changes in the external environment. For example, a change in service expectations by a user agency may mean more intensive training.

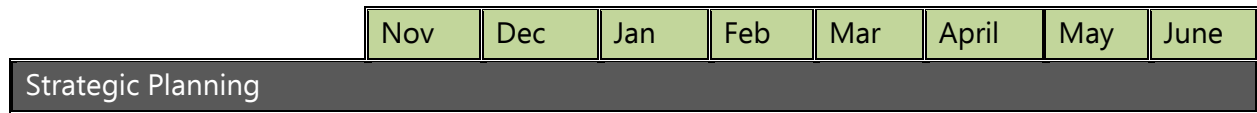
Improves top management's ability to coordinate the overall operation of the organization. Budgets are "blueprints" of the organization's plans for the coming year and greatly aid top management in coordinating the operations and activities of each section.

Enables management to recognize problems in time to take necessary corrective action. For example, if expenses are substantially ahead of the budgeted amount, management will be alerted to make changes that may realign actual costs with the budget.

Facilitates communication throughout the organization. The budget improves management's ability to communicate objectives, plans and standards of performance. Budgets are helpful to managers by letting them know how their operations relate to other sections within the Agency. Also, budgets tend to indicate an individual manager's responsibility and improve his/her understanding of the Agency's goals.

Helps managers recognize when change is needed. The budgeting process requires managers to carefully and critically review the Agency's operations to determine if its resources are being allocated to the right activities and programs.

Budget Timeline



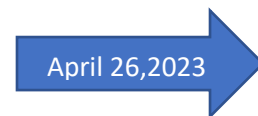
Strategic Planning Meetings



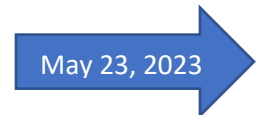
Budget Prep;
Estimating revenue and expenditures;
setting priorities



Budget presentation to Budget Committee;
Public Hearing;



2nd Budget presentation; Public Hearing;



Adoption of Budget



GENERAL FUND



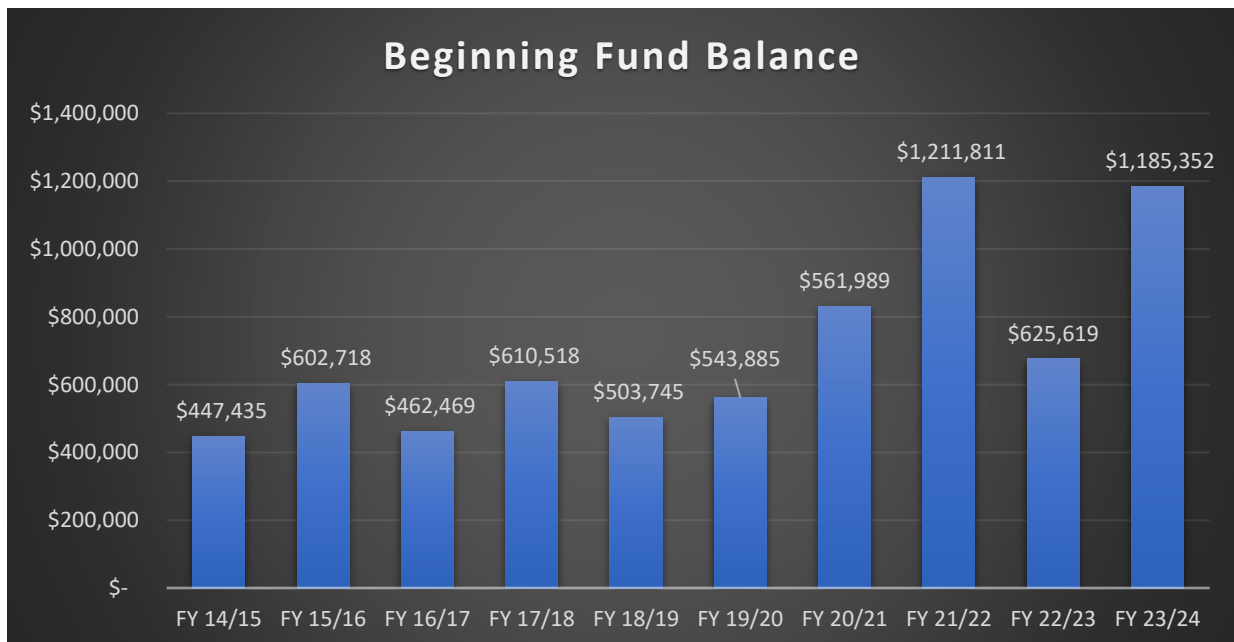
2023/2024 Fiscal Year Budget

Description and Summary

The General Fund is the sole operating fund for ECSO and accounts for all revenues not restricted for other purposes, and all expenditures related to the operation of the Agency. The fund is accounted for using the modified accrual basis of accounting. Within the General Fund we show recommended appropriations in categories as required by Oregon Budget Law: Personnel Services, Materials and Services, Capital Outlay, Fund Transfers and Contingency.

Government fund reports the difference between their assets and liabilities as fund balance. Designing the use of the fund balance is a powerful tool in prudent fiscal planning, allowing governments to manager their future fiscal health. Governments schedule this amount as beginning fund balance as a resource in their budgets to start each new fiscal year.

Eight years of Beginning Fund Balance are shown below. The amounts for FY 22/23 are estimated and not audited, and for FY 23/24 estimated and budgeted. All other years are actual and audited.



General Fund Revenue

Other resources for the General Fund include beginning fund balance, user fees, partnership fees, interest and public information requests. The estimated beginning fund balance of \$1,185,852 is an increase of 75.5%. Staff expects to receive from the State 9-1-1 program \$2,000,020 and will transfer those funds to the General Fund specifically to support the 9-1-1 portion of the Agency's operations. The 9-1-1 taxes fund approximately 21.3% of the operating budget.

Revenues	FY 22/23 Adopted	FY 23/24 Adopted	% Increase (Decrease)
Beginning Fund Balance	\$ 625,619	\$ 1,185,852	61.9%
9-1-1 Funds	2,000,000	2,000,020	0%
User Fees	6,080,232	6,262,639	3%
Partnership Fees	28,835	29,649	2.7%
MSAG Reimbursement	80,000	80,000	0
Interest	5,500	27,888	407%
Total Revenue	\$ 8,820,186	9,586,048	8.3%

- ❖ It is anticipated the Beginning Fund balance will increase by 61.9%. This is due in large part not being able to fill empty Telecommunicator positions.
- ❖ User fees will increase by 3%
- ❖ Interest will increase by 407%. Interest rates are higher and the Agency is leaving money in the State's Local Government Investment Pool.

General Fund Expenditures

The following table outlines the General Fund Expenditures for FY 2023/2024:

Expenditures	FY 22/23 Adopted	FY 23/24 Adopted	% Increase (Decrease)
Personal Services	\$ 7,060,636	\$ 7,373,486	4.5%
Materials & Services	1,241,550	1,652,562	33%
Contingency Line Item	148,000	100,000	(39%)
Transfer to Equipment Fund	250,000	200,000	(22%)
Capital IT Expenditures	60,000	200,000	108%
Capital Building Expenditures	60,000	60,000	0
Capital Operation Expenditures	0	0	0
Total Expenditures	\$ 8,820,186	\$ 9,586,048	8.7%

Personnel Services

ECISO is a labor-intensive organization and personnel costs continue to be the largest expenditure. All of the Agency's personnel are accounted for in the General Fund. Personnel costs are approximately 77% of this fiscal year budget.

Compared to last fiscal year, personnel services are budgeted to increase by 4.5%. Wages are increasing 6% per the CPI-W, Overtime is budgeted to increase 36% as a result of being short staffed. Union overall wages are decreasing by \$122,574 as we have gone from 41 Telecommunicator positions to 40.

ECISO is not a Public Employee Retirement System employer. The Agency's retirement benefit is a 457(c) deferred compensation plan. The Agency contributes 10% of Union's base wages and 12% for non-represented employees' base wages. Retirement is fully funded.

Materials and Services

Materials and Services are budgeted to increase by almost 33%. The Agency is in the midst of site acquisition for the radio infrastructure and incurring consulting and technical expenses, as well as, lease expenses for newly acquired sites.

Capital IT Expenditures

The IT Manager will be adding 4 host servers to the IT infrastructure. The host have redundant storage which allows operations to continue in the event of a hardware failure.

Capital Building Expenditures

ECSO occupies a 15,800 square foot building built by Jackson County specifically for dispatch in 2010. The building remains the property of Jackson County, and the County does not charge the Agency rent. ECSO has a fifty-year lease with the County. ECSO is responsible, under the lease agreement, for all maintenance, replacement and improvement costs. The County has a 5-year capital replacement plan. ECSO has budgeted \$60,000 to replace a portion of the roof during FY 2023/2024

Relationship of Capital Expenditure Budget to Annual Operating Budget

When planning for the Agency's capital replacement, an evaluation is also made on how certain expenditures will impact the annual operations in the General Fund. The new operating expenses and/or maintenance costs associated with the capital expenditure are determined and how this would impact the operating budget. This is important because the majority of the resources for the capital expenditures come from the General Fund. If the General Fund is not able to sustain capital expenditures, such as a shortfall in user fees or 9-1-1 funds, then transfers may need to come from other funding sources.

General Fund Financial Forecast

General Fund Operating Revenue	FY 23/24 Adopted	FY 24/25 Projected	FY 25/26 Projected	FY 26/27 Projected	FY 27/28 Projected	FY 28/29 Projected
User Fees	\$ 6,262,639	6,450,518	6,644,034	6,843,355	7,048,655	7,260,115
9-1-1 Funds	2,000,020	2,030,020	2,060,471	2,091,377	2,122,748	2,154,589
All other Income	137,537	143,038	148,760	154,710	160,899	163,312
Total Operating Revenue	\$8,400,196	\$8,786,888	\$8,853,265	\$9,089,442	\$9,332,302	\$9,578,016

General Fund Operating Expenditures	FY 23/24 Adopted	FY 24/25 Projected	FY 25/26 Projected	FY 26/27 Projected	FY 27/28 Projected	FY 28/29 Projected
Personnel Services	\$7,373,486	7,594,691	7,822,531	8,057,207	8,298,923	8,547,891
Materials & Services	1,652,562	1,718,664	1,787,411	1,858,907	1,933,263	2,010,594
Total Operating Expenditures	\$9,026,048	\$9,313,355	\$9,609,942	\$9,916,114	\$10,232,186	\$10,558,485

The above table depicts the Agency's Financial Forecast for FY 2023/2024 through FY 2028/2029. Currently user fees are capped at 3%. Personnel Services was increased by 3% annually and materials and services are increased by 4% annually. This financial forecast allows the Agency to prepare for the future by monitoring and projecting impacts and making prudent decisions in the current period to ward off future deficits.

Budget Detail by Line Item

Line #	Description	FY 20-21	FY 21-22	FY 22-23	FY 23-24
		Actual	Actual	Adopted	Adopted
5011	Non-Union Wages	\$ 1,313,349	\$ 1,364,400	\$ 1,578,588	\$ 1,749,812
5014	Vacation Payout - Non-Union	\$ 26,275	\$ 59,038	\$ 68,305	\$ 75,714
5015	Supervisor OT	\$ -	\$ -	\$ -	\$ 65,000
5021	Union Wages	\$ 2,199,962	\$ 2,457,862	\$ 2,668,253	\$ 2,545,679
5022	Overtime	\$ 411,863	\$ 387,985	\$ 387,985	\$ 465,000
5023	Holiday Overtime	\$ 128,986	\$ 132,950	\$ 138,950	\$ 142,950
5024	Vacation Payout - Union	\$ 16,833	\$ 106,891	\$ 115,456	\$ 110,152
5025	Lead Pay - Union	\$ 3,224	\$ 3,281	\$ 15,126	\$ 15,126
5026	CTO Pay - Union	\$ 14,304	\$ 16,500	\$ 20,000	\$ 23,500
5027	DPSST Certification Pay	\$ 121,740	\$ 118,133	\$ 98,685	\$ 85,837
5121	FICA	\$ 342,442	\$ 332,098	\$ 375,630	\$ 437,765
5122	State Unemployment Tax	\$ 39,000	\$ 37,142	\$ 38,544	\$ 55,606
5123	Worker's Comp Insurance	\$ 4,976	\$ 8,000	\$ 8,000	\$ 8,000
5125	Worker's Benefit Fund Assessment	\$ 2,916	\$ 5,200	\$ 5,500	\$ 5,500
5126	Oregon Paid Leave - Employer	\$ -	\$ -	\$ -	\$ 21,500
5141	Deferred Compensation	\$ 322,724	\$ 405,839	\$ 457,814	\$ 464,545
5142	Medical Insurance	\$ 763,092	\$ 933,552	\$ 968,660	\$ 986,660
5143	Life Insurance & Long Term Disability	\$ 5,270	\$ 7,000	\$ 7,200	\$ 23,400
5144	Long Term Disability Insurance	\$ 14,355	\$ 16,000	\$ 16,200	Combined
5145	VEBA Account	\$ 80,510	\$ 88,260	\$ 91,740	\$ 91,740
	Total Personnel Costs	\$ 5,811,821	\$ 6,480,131	\$ 7,060,636	\$ 7,373,486
5146	Wellness Program - Guy Perrin	\$ 18,278	\$ 18,500	\$ 20,000	\$ 20,000
5211	Dispatch Training	\$ 16,897	\$ 23,500	\$ 23,500	\$ 26,000
5212	Admin/Management Training	\$ 767	\$ 20,000	\$ 20,000	\$ 26,000
5216	Memberships and Dues	\$ 7,999	\$ 10,500	\$ 10,500	\$ 10,500
5321	Advertising & Promotion	\$ 4,817	\$ 5,500	\$ 5,500	\$ 5,500
5322	Copier Rental & Supplies	\$ 3,111	\$ 3,500	\$ 3,500	\$ 3,500
5323	Postage	\$ 260	\$ 450	\$ 450	\$ 450
5324	Office Supplies	\$ 6,358	\$ 10,000	\$ 10,000	\$ 13,500
5325	Printing	\$ -	\$ 1,000	\$ 1,000	\$ 1,000
5326	Minor Equipment	\$ 28,402	\$ 35,000	\$ 35,000	\$ 38,000
5327	Hiring Expenses	\$ 7,345	\$ 12,500	\$ 12,500	\$ 12,500
5328	IT Minor Equipment	\$ 104,996	\$ 150,000	\$ 171,630	\$ 229,215

5334	Phone -All Lines	\$ 34,570	\$ 40,460	\$ 40,460	\$ 43,035
5341	Insurance - Special Districts	\$ 49,788	\$ 58,000	\$ 61,480	\$ 70,989
5342	Cyber Insurance - Traveler's	\$ 4,950	\$ 5,500	\$ 8,250	\$ 8,500
5402	CAD Operations	\$ 120,859	\$ 160,804	\$ 152,000	\$ 164,500
5404	CAD Supplies/Equipment	\$ -	\$ 2,000	\$ 2,000	\$ 2,000
5421	Property Maintenance Jackson County	\$ 21,348	\$ 25,000	\$ 30,000	\$ 40,000
5422	Janitorial Pathways & Supplies	\$ 36,757	\$ 42,500	\$ 42,500	\$ 69,899
5423	Rental/Lease - Mtn Tops	\$ 3,127	\$ 173,000	\$ 100,000	\$ 245,200
5424	Propane - Center and Mtn Tops	\$ 9,642	\$ 15,500	\$ 16,500	\$ 16,500
5425	Electricity - Mtn Tops	\$ 4,412	\$ 7,000	\$ 7,000	\$ 7,000
		FY 20-21	FY 21-22	FY 22-23	FY 22-23
		Actual	Adopted	Adopted	Adopted
5426	Pacific Power - Center	\$ 47,835	\$ 59,000	\$ 59,000	\$ 59,000
5427	Center - Lease with Jackson County	\$ 38,699	\$ 40,500	\$ 40,500	\$ 48,564
5428	Avista - Center	\$ 5,015	\$ 7,500	\$ 7,500	\$ 22,098
5429	Water, Sewer, Street Fees	\$ 9,030	\$ 10,200	\$ 10,200	\$ 13,456
5430	Rogue Disposal	\$ 2,809	\$ 6,200	\$ 6,200	\$ 6,200
5431	Janitorial Supplies - Aramark, etc	\$ 22,685	\$ 25,750	\$ 25,750	Combined
5432	Center Inspections/Testing	\$ 14,923	\$ 15,000	\$ 15,000	\$ 15,000
5433	Center Supplies - Lights, batteries	\$ 7,206	\$ 9,500	\$ 9,807	\$ 9,807
5434	Landscaping - ProScapes	\$ 8,000	\$ 7,200	\$ 7,200	\$ 7,200
5521	Equipment Maintenance Contracts	\$ 37,073	\$ 81,500	\$ 81,500	\$ 8,500
5522	Radio Repair/Maintenance - Day	\$ 117,130	\$ 110,000	\$ 110,000	\$ 125,789
5611	Legal	\$ 17,188	\$ 20,000	\$ 20,000	\$ 20,000
5612	Auditing	\$ 12,300	\$ 13,000	\$ 13,400	\$ 15,200
5613	Technical Assistance	\$ -	\$ 37,000	\$ 30,000	\$ 150,000
5614	Licensing Fees	\$ 4,923	\$ 15,000	\$ 15,000	\$ 76,460
5615	Consulting	\$ 1,090	\$ 17,500	\$ 10,000	\$ 15,000
5701	Public Education	\$ -	\$ 5,000	\$ 5,000	\$ 5,000
6999	Bank Fees	\$ 746	\$ 1,723	\$ 1,723	\$ 1,500
	Total Materials and Services	\$ 831,335	\$ 1,301,787	\$ 1,241,550	\$ 1,652,562

	Fund Transfers				
5671	Transfer to Equipment Replacement	\$ 150,000	\$ 150,000	\$ 250,000	\$ 200,000
5841	Contingency	\$ 61,236	\$ 110,000	\$ 148,000	\$ 100,000
	Total Fund Transfers	\$ 211,236	\$ 260,000	\$ 398,000	\$ 300,000
	Request for Proposals				
	RFP - Radio Study - Phase 3	\$ -	\$ -	\$ -	\$ -
	Total Request for Proposals	\$ -	\$ -	\$ -	\$ -
	Capital Projects				
5672	Capital Expenditure (IT)	\$ 107,558	\$ 166,000	\$ 60,000	\$ 200,000
5673	Capital Projects Building	\$ 24,704	\$ 60,000	\$ 60,000	\$ 60,000
5674	Capital Projects Operations	\$ 163,548	\$ 30,000	\$ -	\$ -
	Total Capital Projects	\$ 295,810	\$ 256,000	\$ 120,000	\$ 260,000
	Total Budget	\$ 7,150,202	\$ 8,297,918	\$ 8,820,186	\$ 9,586,048

9-1-1 FUND



2023/2024 Fiscal Year Budget

9-1-1 Fund

The 9-1-1 Reserve Fund accounts for the telephone tax or surcharge revenues that are received from the participating cities and unincorporated areas of Jackson County served by ECSO. These revenues are derived from a \$1.25 surcharge on each circuit (wire line, wireless, and voice over internet protocol, or VoIP, capable of accessing the 9-1-1 system. Sixty percent (or approximately 60-cents) of these collections are distributed quarterly to ECSO on behalf of cities and the County based on State DOR funding formula related to a population census by Portland State University. The 9-1-1 taxes received by the Center are subject to variations. It is proposed that \$2,000,020 be transferred to the General Fund to support the 911 costs in the Center. Staff proposes that any monies received in excess of \$2,000,020 be transferred to the Contingency Fund.

	FY 19/20 Actual	FY 20/21 Actual	FY 21/22 Actual	FY 22/23 Actual	FY 23/24 Adopted
Resources					
9-1-1 Funds	\$1,108,037	1,148,030	1,998,372	2,024,059	2,000,020
Expenditures					
Trsf General	1,108,037	1,148,030	1,800,500	2,000,000	2,000,020
Trsf Contingency			197,872	24,059	
Total Expenditures	\$1,108,037	\$1,148,030	\$1,998,372	\$2,024,059	\$2,000,020

EQUIPMENT REPLACEMENT FUND



2023/2024 Fiscal Year Budget

Equipment Replacement Fund

This fund supports the replacement and upgrade of ECSO equipment. It allows the Agency to replace significant capital without increasing User fees during the fiscal year. Primary revenue sources are transfers from the General Fund.

	FY 19/20 Actual	FY 20/21 Actual	FY 21/22 Actual	FY 22/23 Adopted	FY 23/24 Adopted
Resources					
Beginning Fund	\$ 758,596	924,213	1,082,179	1,248,655	1,528,664
Transfer General Fund	150,000	150,000	150,000	250,000	200,000
Interest	15,617	7,966	6,497.05	6,500	33,044
Total Resources	\$ 924,213	1,082,179	1,238,676	1,505,155	1,761,708
Expenditures					
Transfer to General Fund	0				
Reserved for Future Expenditures	924,213	1,082,179	1,238,676	1,505,155	1,761,708
Total Expenditures	\$ 924,213	1,082,179	\$1,238,676	\$1,505,155	\$1,761,708

In determining whether assets should be capitalized, the following items should be considered: cost, estimated cost or market value (when acquired by a gift).

Land assets will be capitalized without regard to cost; and will not be depreciated.

Infrastructure will be capitalized if it has a life expectancy of five (5) years or greater and a designated value of exceeding \$250,000.

Assets other than land or infrastructure will be capitalized if the asset has a useful life of two (2) years or more and a designated value exceeding \$7,500. Assets which are acquired with grant funding or other committed revenues, and which do not meet the criteria for capitalization, will nonetheless be capitalized whenever the Finance Manager deems it necessary or advisable.

CONTINGENCY FUND

The Contingency Fund was established for the purpose of accumulating funds to offset expenses when revenue is lost by deferral or elimination of 911 funds, the loss of a user agency or to provide additional resources in the event of a shortfall. Operating expenses are defined as those amounts required to conduct operations and do not include such as expenses as capital requests or transfers to other funds.

	FY 20/21 Actual	FY 21/22 Actual	FY 22/23 Adopted	FY 23/24 Adopted
Resources				
Beginning Fund	558,183	693,933	1,006,246	1,185,726
General Fund Transfer	60,000	110,000	148,000	100,000
911 Fund Transfer	69,023	197,872	0	0
Interest	4,409	4,441	3,700	27,934
FSA Leftover	2,318			0
Total Resources	\$ 693,933	1,006,246	1,157,946	1,313,660
Expenditures				
Transfer to General Fund				
Transfer to Equipment				
Reserved for Future Expenditure	693,933	1,006,246	1,157,946	1,313,660
Total Expenditures	\$ 693,933	1,006,246	1,157,946	1,313,660

MEMBER USER FEES

User Agency	FY 21/22	FY 22/23	FY 23/24
BLM	7,117.00	7,330.51	7,550.43
BLM - Law	7,117.00	7,330.51	7,550.43
Butte Falls - Fire	3,549.17	3,655.65	3,765.32
Butte Falls - Police	7,117.00	7,330.51	7,550.43
Crater Lake National Park	14,765.26	15,208.19	15,664.44
Greensprings Fire	7,117.00	7,330.51	7,550.43
Jackson County Airport	14,765.26	15,208.19	15,664.44
Jackson County Roads & Parks	7,117.00	7,330.51	7,550.43
Jackson County Services	7,117.00	7,330.51	7,550.43
Jackson County Community Justice	7,117.00	7,330.51	7,550.43
Prospect Fire	7,117.00	7,330.51	7,550.43
Southern Oregon University	14,765.26	15,208.19	15,664.44
US Forest Service	7,117.00	7,330.51	7,550.43
Oregon Department of Forestry	7,117.00	7,330.51	7,550.43
Lake Creek Fire	7,117.00	7,330.51	7,550.43
Ashland Fire	211,386.71	217,728.31	224,260.16
Ashland Police	477,425.49	491,478.25	506,500.70
Central Point Police	295,568.73	304,435.79	313,568.66
Eagle Point Police	153,435.23	158,038.29	162,779.44
Evans Valley Fire District 6	24,520.21	25,255.82	26,013.49
Jackson County Sheriff	1,401,103.72	1,429,125.79	1,471,999.56
Jacksonville Fire	29,703.32	30,594.42	31,512.25
Jacksonville Police	69,684.21	71,774.74	73,927.98
Rogue River Fire	70,484.64	72,599.18	74,777.16
Fire District 3	434,480.77	447,515.19	460,940.65
Fire District 4	48,982.63	50,452.11	51,965.67
Fire District 5	164,987.67	166,637.55	171,636.68
Fire District 9	49,068.55	50,540.61	52,056.83
Medford Fire	718,112.90	725,294.03	747,052.85
Medford Police	1,484,727.27	1,499,574.54	1,544,561.78
Phoenix Police	75,837.21	76,595.58	78,893.45
Rogue River Police	38,288.03	38,670.91	39,831.04
Talent Police	92,807.40	93,735.47	96,547.53

GLOSSARY

Account

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

Accrual

An accounting method where revenue or expenses are recorded when a transaction occurs rather than when payment is received or made.

APCO

Association of Public-Safety Communications Officials

Appropriation

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

Assessed Valuation

The taxable value placed on real estate and other property as a basis for levying taxes.

Audit

An official inspection of an individual's or organization's accounts typically by an independent body.

Balanced Budget

Where total expected revenues are equal to total planned spending.

Beginning Fund Balance

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

Budget

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

Budget Message

An overview and discussion of the budget as presented by or at the direction of the executive officer of the agency. State of Oregon Local Budget Law (ORS 294.391 requires that the budget message shall:

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

CAD

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

Capital Expenditures

Expenditures for items considered to have a life of more than one year, an original cost in excess of \$7,500, which are of a durable nature and used in the operations of the entity (e.g., buildings, land, equipment, furnishings, communications equipment, radio infrastructure).

Capital Projects

A fund used to account for resources to be used for major capital purchase or construction.

CEO Board

For Emergency Communications of Southern Oregon: the Chief Executive Officers Board with specific delegated authority of the Board.

Debt

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

ECSO

An acronym for Emergency Communications of Southern Oregon

Ending Fund Balance

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

Expenditures

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

Families First Corona Response Act

The requirement that employers provide paid sick leave and expanded family and medical leave

Fiscal Year

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

FTE

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

Fund

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

Fund Balance

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

GASB

Acronym for Government Accounting Standards Board

Generally Accepted Accounting Principles (GAAP)

The conventions, rules and procedures that serve as the norm for the fair presentation of financial statements

General Fund

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

GIS/MSAG Coordinator

Oversees the Geographic Information Systems (GIS) database and creates the Master Street Address Guide (MSAG)

Government Finance Officers Association (GFOA)

Organization offering support and high-level training opportunities for government finance officers.

Governmental Funds

"The funds through which most governmental functions are typically financed"², including the General Fund, Special Revenue Funds, Debt Service Funds, Capital

IGA

Intergovernmental Agreement –a written contract among governmental entities.

Interfund Transfers

Transfers of resources between funds.

Intergovernmental Agreement

An agreement that involves or is made between two or more governments to cooperate in some specific way.

Intergovernmental Council

The participating jurisdictions of ECSO.

Line Item

An account used for budget and accounting purposes.

Long Term Capital Plan:

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

Materials and Services

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

NAWAS

An acronym for National Warning System. An automated telephone system used to convey warnings to the United States based federal, state and local governments.

NENA

Acronym for National Emergency Number Association

911 Taxes

Telephone tax or surcharge revenues that are received from the participating cities and unincorporated areas of Jackson County served by ECSO. These revenues are derived from a 75-cent surcharge on each circuit (wire line, wireless, and voice over internet protocol, or VoIP, capable of accessing the 9-1-1 system.

ORS

Oregon Revised Statutes adopted by the State of Oregon Legislature.

ORS Chapter 190

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

Personnel Services

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

Performance Management

Ongoing process of communication between a supervisor/manager and an employee that occurs throughout the year, in support of accomplishing the strategic objectives of the organization.

PSAP

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

Radio Infrastructure

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

Requirements

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

Resources

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

Revenue

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

Special District

An independent governmental unit that exists separately from, and with substantial administrative and fiscal independence from, general purpose local governments such as county, municipal and township governments.

Special Revenue Fund

An account established by a government to collect money that must be used for a specific project.

Telecommunications Specialist

Communications personnel responsible for receiving and transmitting messages, takes incoming emergency calls, send emergency personnel as needed.

Unappropriated Ending Fund Balance

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

Users

Refers to any of the agencies that are members of the intergovernmental partnership forming the Agency, or by other contract.