



## North Central Texas Emergency Communications District Board of Managers Meeting

March 5, 2020

12:30 PM

NCT9-1-1 Offices

600 Six Flags Drive

Arlington, Texas

Centerpoint III, 2<sup>nd</sup> Floor, 9-1-1 Training Room A

### REGULAR SESSION

- Call to order time: \_\_\_\_\_
- Pledge to the United States and Texas Flags
- Welcome and Introductions

### PUBLIC COMMENT

Individuals may provide oral and/or written comments on any agenda item.

### ACTION ITEMS

1. Election of NCT9-1-1 Board of Managers Officers – President, Stephen Terrell
2. Resolution Acknowledging Receipt of the Annual Financial Report for the 10 Months Ending September 30, 2019 – Randy Richardson
3. Approval of September 5, 2019, Minutes – President, Stephen Terrell
4. Resolution Endorsing an Interlocal Agreement with North Texas SHARE for Access to Cooperative Purchasing Contracts – Jessie Shadowens-James
5. Resolution Adopting the NCT9-1-1 Policy for Public Safety Answering Point (PSAP) Logging Reimbursement – Jessie Shadowens-James
6. Resolution Adopting the NCT9-1-1 Policy for Public Safety Answering Point (PSAP) Monitoring and Compliance – Jessie Shadowens-James

### INFORMATIONAL ITEMS

7. Unmanned Aircraft Systems (UAS) Flying Consent Process – David Dean
8. Quarterly Financial Report – Norman Marquart
9. Director's Report – Christy Williams



Next Meeting: June 4, 2020

A closed executive session may be held on any of the above agenda items when legally justified pursuant to Subchapter D of the Texas Open Meetings Act (Texas Government Code Chapter 551).



**North Central Texas Emergency Communications District**

**Item # 2020-03-01**

Meeting Date: March 5, 2020

Submitted By: Stephen Terrell  
NCT9-1-1 President

Item Title: Election of NCT9-1-1 Board of Managers Officers

In accordance with Section 2.6 of the North Central Texas Emergency Communications District (NCT9-1-1) Bylaws, the officers of the Board shall be President, Vice-President, and Secretary, who shall be elected by the Board at the first meeting of each calendar year. Elected officers shall hold office for one (1) year, said term to begin immediately following the aforementioned meeting and continuing until the next election or until such time a replacement has been elected. If both President and Vice-President are absent at any meeting, Board members in attendance shall designate a presiding officer pro tem. A summary of officer duties includes:

**President**

- Attend all Board of Managers meetings
- Oversee Board of Managers meetings
- Call special meetings as necessary

**Vice-President**

- Attend all Board of Managers meetings
- Understand the responsibilities of the Board President and be able to perform these duties in the President's absence

**Secretary**

- Attend all Board of Managers meetings
- Perform roll call and confirm the presence of a quorum at meetings
- Review Board of Managers minutes

The following individuals have expressed interest in being considered for election to serve as officers for the June 2020- March 2021 year.

President- Sheriff Roger Deeds, Hood County  
Vice-President- Councilmember Jeff Hodges, City of Prosper  
Secretary- Judge Hal Richards, Kaufman County



**North Central Texas Emergency Communications District**

**Item # 2020-03-02**

Meeting Date: March 5, 2020

Submitted By: Randy Richardson  
Sr. Fiscal Manager

Item Title: Resolution Acknowledging Receipt of the Annual Financial Report for the 10 Months Ending September 30, 2019

NCT9-1-1, in accordance with requirements outlined in Chapter 772 of the Texas Health and Safety Code, is responsible for administering 9-1-1 service within its service area. Section 772.610 requires an annual report to include amount and source of receipts, expenditures and the results of an audit prepared by an independent certified public accountant. The North Central Texas Council of Governments (NCTCOG), acting as fiscal and administrative agent of the District, procured financial audit services to be completed regarding the District's FY 2019 fiscal transactions.

NCT9-1-1's Annual Financial Report, and the accompanying independent auditor's report for the 10 months ending September 30, 2019, are presented for acknowledgment by the District's Board of Managers. Representatives from NCTCOG's independent auditing firm, Whitley Penn, will be available to review the reports with Board members.

I will provide a brief presentation and be available to answer any questions at the Board meeting.



Item # 2020-03-02

**RESOLUTION ACKNOWLEDGING RECEIPT OF THE ANNUAL FINANCIAL REPORT FOR THE  
10 MONTHS ENDING SEPTEMBER 30, 2019**

**WHEREAS**, the North Central Texas Emergency Communications District (NCT9-1-1) was created pursuant to Chapter 772, Subchapter H, of the Texas Health and Safety Code as amended by the 84th Legislature, through the passage of resolutions by County Commissioners Courts and City Councils within the NCT9-1-1 service area; and,

**WHEREAS**, the NCT9-1-1 service area consists of Collin, Ellis, Erath, Hood, Hunt, Johnson, Kaufman, Navarro, Palo Pinto, Parker, Rockwall, Somervell, and Wise counties, as well as the Dallas County cities of Balch Springs, Cockrell Hill, Sachse, Seagoville, and Wilmer; and,

**WHEREAS**, NCT9-1-1 is a political subdivision of the State and carries out essential governmental functions related to the provisioning of emergency communications services; and,

**WHEREAS**, NCT9-1-1 is engaged in the planning, implementation, and maintenance of an emergency 9-1-1 system for more than 40 Public Safety Answering Points within its 9-1-1 service area; and,

**WHEREAS**, the North Central Texas Council of Governments (NCTCOG), in its capacity as fiscal and administrative agent of NCT9-1-1, prepared an annual report in accordance with Texas Health and Safety Code Chapter 772.610 and procured financial audit services; and,

**WHEREAS**, the NCT9-1-1 Annual Financial Report for fiscal year ended September 30, 2019, is hereby submitted as audited by independent auditing firm Whitley Penn.

**NOW, THEREFORE, BE IT HEREBY RESOLVED THAT:**

**Section 1.** The NCT9-1-1 Board of Managers acknowledges receipt of the Annual Financial Report for 10 months ending September 30, 2019.

**Section 2.** This resolution shall be in effect immediately upon its adoption.

---

Stephen Terrell  
North Central Texas Emergency Communications District  
Mayor, City of Allen

I hereby certify that this Resolution was adopted by the Board of Managers of the North Central Texas Emergency Communications District on March 5, 2020.

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Jerry Stringer  
North Central Texas Emergency Communications District  
Commissioner, Johnson County

# North Central Texas Emergency Communications District

## Annual Financial Report



For the Ten Months  
Ending  
September 30, 2019

**NORTH CENTRAL TEXAS EMERGENCY COMMUNICATIONS  
DISTRICT  
ANNUAL FINANCIAL REPORT  
FOR THE TEN MONTHS ENDING SEPTEMBER 30, 2019**

**Executive Director**  
Mike Eastland



**Deputy Executive Director**  
Monte Mercer, CPA  
**9-1-1 Program Director**  
Christy Williams

***PREPARED BY  
NORTH CENTRAL TEXAS COUNCIL OF GOVERNMENTS  
DEPARTMENT OF ADMINISTRATION***

Molly Rendon, Director of Administration  
Randy Richardson, CPA, Sr. Fiscal Manager  
Norman Marquart, Fiscal Manager

## NORTH CENTRAL TEXAS EMERGENCY COMMUNICATIONS DISTRICT

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**Introductory  
Section**





The Board of Managers  
North Central Texas Emergency Communications District  
Arlington, Texas

February 21, 2020

Members of the Board of Managers:

The Annual Financial Report of the North Central Texas Emergency Communications District (NCT9-1-1, ‘the District’) for the ten (10) month period ended September 30, 2019, is hereby submitted. This report was prepared for the District by the North Central Texas Council of Governments (the NCTCOG) Department of Administration as Fiscal Agent for the District. The District is presented as a discrete component unit of the NCTCOG Consolidated Annual Financial Report (CAFR). Responsibility for both the accuracy of the data and the completeness and fairness of the presentation, including all disclosures, rests with the NCTCOG’s Administration management. To the best of our knowledge and belief, the enclosed data is accurate in all material respects and is organized in a manner designed to fairly present the financial position and results of operations of the District as measured by the financial activity of its General Fund. We believe that all disclosures necessary to enable the reader to gain the maximum understanding of the District’s financial affairs have been included.

The Annual Financial Report includes the Management Discussion and Analysis (MD&A) within the financial section immediately following the independent auditor’s report. The MD&A is a narrative introduction, overview and analysis to accompany the basic financial statements. This letter of transmittal is designed to complement the MD&A and should be read in conjunction with it.

The Financial Section described above is prepared in accordance with Generally Accepted Accounting Principles (GAAP) for governments as prescribed by the Governmental Accounting Standards Board (GASB) and other professional associations as applicable.

### **Organizational Profile**

The District was created pursuant to Chapter 772, Subchapter H, of the Texas Health and Safety Code as amended by the 84<sup>th</sup> Legislature, through passage of resolutions by County Commissioners Courts and City Councils within the District service area. The District began operations on December 3, 2018.

Texas Health and Safety Code Sec. 772.609 established that the North Central Texas Council of Governments (NCTCOG, COG or Agency) shall be the fiscal and administrative agent on behalf of the District. District bylaws Article IV Administration 4.1 states the Executive Director of the North Central Texas Council of Governments (NCTCOG) shall serve as the Executive Director of the District and be empowered to employ and compensate professional staff to perform duties of the District, which shall remain employees of the North Central Texas Council of Governments for all purposes.

The District is a political subdivision of the State of Texas. Its purpose is to carry out essential governmental functions related to the provisioning of emergency communications services. The District is engaged in the

planning, implementation, and maintenance of an emergency 9-1-1 system for more than 40 Public Safety Answering Points within its 9-1-1 service area.

The District service area consists of Collin, Ellis, Erath, Hood, Hunt, Johnson, Kaufman, Navarro, Palo Pinto, Parker, Rockwall, Somervell, and Wise counties, as well as the Dallas County cities of Balch Springs, Cockrell Hill, Sachse, Seagoville, and Wilmer.

The District is governed by a Board of Managers (Board), consisting of elected officials. Each member county may have one Board member, with the exception of the largest county by population. The Board may be comprised of a maximum of 19 members.

The County Judge of each member county has responsibility to notify the District of their Board member appointment, except that each member city in Collin County with a PSAP shall be responsible for notifying of its Board member's appointment and the member cities in Dallas County shall be responsible for mutually agreeing to and notifying of their Board member's appointment. Each Board member's term of office is two years. Terms are staggered with half of the initial Board serving a one-year initial term.

### **Economic Condition and Outlook**

The District's regional population increased by approximately 53,760 persons during 2019 (3.17%) for a January 1, 2020 total estimated population of 1.75 million.

The overall State population increased by 1.32%.

### **District Current Year Accomplishments and Next Years Outlook**

December 3<sup>rd</sup> marked the first anniversary of the North Central Texas Emergency Communications District (The District). During our first year as a district, a Board of Managers was created, a Strategic Advisory Committee was appointed, and the District joined and participated in the Texas 9-1-1 Alliance. The District hosted Regional Telecommunicator Academy classes 007 and 008, added Lifecare EMS in Parker County as a secondary PSAP and completed implementation of a SD WAN solution for network diversity and dynamic routing.

The GIS team completed the multi-year transition from Enterprise Geospatial Data Management System (EGDMS) to the newly created Regional GIS Data Quality Control process at a cost of \$115,000 and implemented a new county disbursement model. The new disbursement model resulted in \$326,000 in GIS reimbursements to the Counties.

The Technology team completed multiple projects within fiscal year 2019 including replacing Uninterrupted Power Sources (UPS) at thirty-five (35) sites at a cost of \$939,000, the multi-year microwave network project costing \$518,000 and the replacement of call handling equipment at PSAPs costing \$243,000.

The Strategic Services team executed new Interlocal Agreements for all PSAPs. The Operations team completed a Quality Assurance resource document and the Data team conducted Real Time Text (RTT) research, testing, outreach and training. The Support team worked behind the scenes and assisted in many of the completed projects.

The District focused on PSAP engagement this year. Regular efforts ensured PSAPs have greater awareness and more communications. The staff brought in companies to talk about new technologies, hosted PSAP focus groups on relevant issues, and included PSAP feedback in product development and implementation. A "Generational Advisory Board" was created this year in an effort to create a culture that

will attract and retain Millennials and Gen Z to our workforce and assist in retaining current employees. This concept has been well-received, and we hope to expand the scope to PSAPs in the coming years.

The District introduced optional services for the PSAPs this year with Waze and flood warning sensors. In addition, the District entered into a contract for Data Analytics with a company that is revolutionizing the way the District has historically provided call statistics through reporting. Phase I has been completed utilizing \$1,250,000 in final State funding from the Commission on State Emergency Communications (CSEC) in fiscal year 2019 and the PSAPs now have improved reporting with a user-friendly platform to run reports and access a dashboard of near real time information. The next phase will allow the District to review the health of all our systems. Future phases of this project will utilize District funding.

The FCC adopted rules that will help first responders locate people who call 911 from wireless phones in multi-story buildings, such as apartments and offices. The new rules will help emergency responders determine the floor level of a 911 caller. Specifically, wireless providers must transmit the caller's vertical location, within three meters above or below the phone, to the 911 call center. This requirement will help emergency responders more accurately identify the floor level for most 911 calls. However, this is only the beginning. To make the data actionable, local 9-1-1 entities will need to enhance their GIS offerings and begin to implement floor plans and/or 3D mapping. The District, as an early adopter, has begun planning for these new rules.

As the District's focus in fiscal year 2020, will be resiliency. The District's goal for resiliency will be achieved by being reflective, resourceful, robust, and redundant. Systems and processes will be examined in order to be efficient, inclusive, and interoperable; while continuing to mitigate risks. This requires the willingness and ability to adopt alternative strategies in response to changing circumstances. The District will measure success as the capacity of the District to survive, adapt and grow; regardless of the chronic stress of the industry and the acute shocks of service interruptions and temporary financial limitations.

### **Factors Affecting Financial Condition**

NCTCOG is the fiscal and administrative agent for the District, in accordance with Sec. 772.609 of the Health and Safety Code. As the Fiscal Agent, the District utilizes NCTCOG financial systems. As a recipient of federal, state, and local government financial assistance, NCTCOG is responsible for ensuring that adequate internal controls are in place to ensure compliance with applicable laws and regulations related to those programs. Internal controls are subject to periodic evaluation by management. NCTCOG staff continues to evaluate internal controls and implement recommendations to strengthen controls and minimize risk.

In developing and evaluating the Council's accounting system, consideration is given to the adequacy of internal control. Internal control is designed to provide reasonable, but not absolute, assurance regarding: (1) the safeguarding of assets against loss from unauthorized use or disposition; and (2) the reliability of financial records for preparing financial statements and maintaining accountability or assets. The concept of reasonable assurance recognized that (1) the cost of a control should not exceed the benefits likely to be derived; and (2) the evaluation of costs and benefits requires estimates and judgments by management. All internal control evaluations occur within the above framework. It is believed that NCTCOG's internal controls adequately safeguard assets and provide reasonable assurance of proper recording of financial transactions.

The District's annual budget is a management tool that assists in analyzing financial activities during the fiscal year. The annual budget is reviewed and adopted by the Board of Managers prior to the beginning of the fiscal year. The approved annual budget is used as a control device for the General Fund. The District's fiscal year 2020 budget is funded with expected collections from Wireless and Landline emergency

communications fees collected from telephone providers in the District's operating area. Opportunities for any new funding will be presented to the Board of Managers for consideration.

### **Other Information**

#### ***Independent Audit***

NCTCOG, as fiscal and administrative agent for the District, is responsible for the arrangement of an independent audit of the District's financial records as part of the NCTCOG audit in accordance with generally accepted auditing standards. NCTCOG is required by its bylaws to have an annual audit comprised of the fiscal records, and all transactions by a certified public accountant selected by and responsible to NCTCOG's Executive Board. In conjunction with the NCTCOG annual independent audit, a separate and distinct audit report is completed by the selected NCTCOG audit firm for the District financial transactions. Whitley Penn was selected and awarded a five (5) year contract to perform the NCTCOG financial audits beginning in Fiscal Year 2018.

#### ***Acknowledgments***

The preparation of this report could not have been accomplished without the efficient and dedicated services of the District staff. Appreciation is expressed to those who assisted and contributed to its preparation. The Board of Managers is also commended for their interest and support in planning and conducting the financial operations of the District in a responsible and progressive manner.

Acknowledgment is also given to the representatives of Whitley Penn LLP for their invaluable assistance in producing the final document.

Mike Eastland  
Executive Director

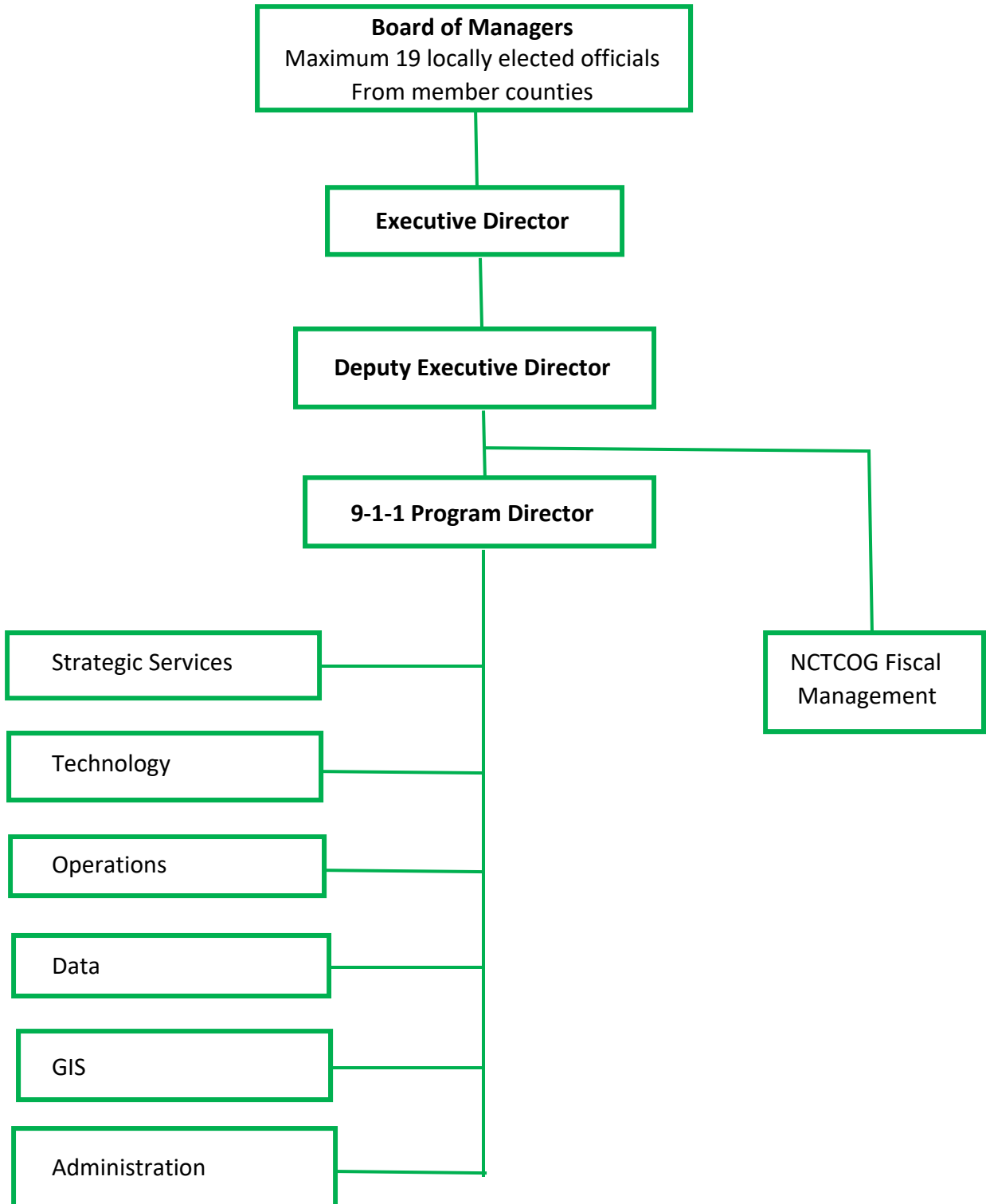
Monte Mercer, CPA  
Deputy Executive Director

Christy Williams  
9-1-1 Program Director

Molly Rendon  
NCTCOG Director of Administration

# Organizational Chart

## North Central Texas Emergency Communications District



## NORTH CENTRAL TEXAS EMERGENCY COMMUNICATIONS DISTRICT

### 2019 – 2020 BOARD OF MANAGERS

<b><u>Board President</u></b> Mayor Stephen Terrell City of Allen	
<b><u>Board Vice-President</u></b> Commissioner Jerry Stringer Johnson County	<b><u>Board Secretary</u></b> Sheriff Roger Deeds Hood County

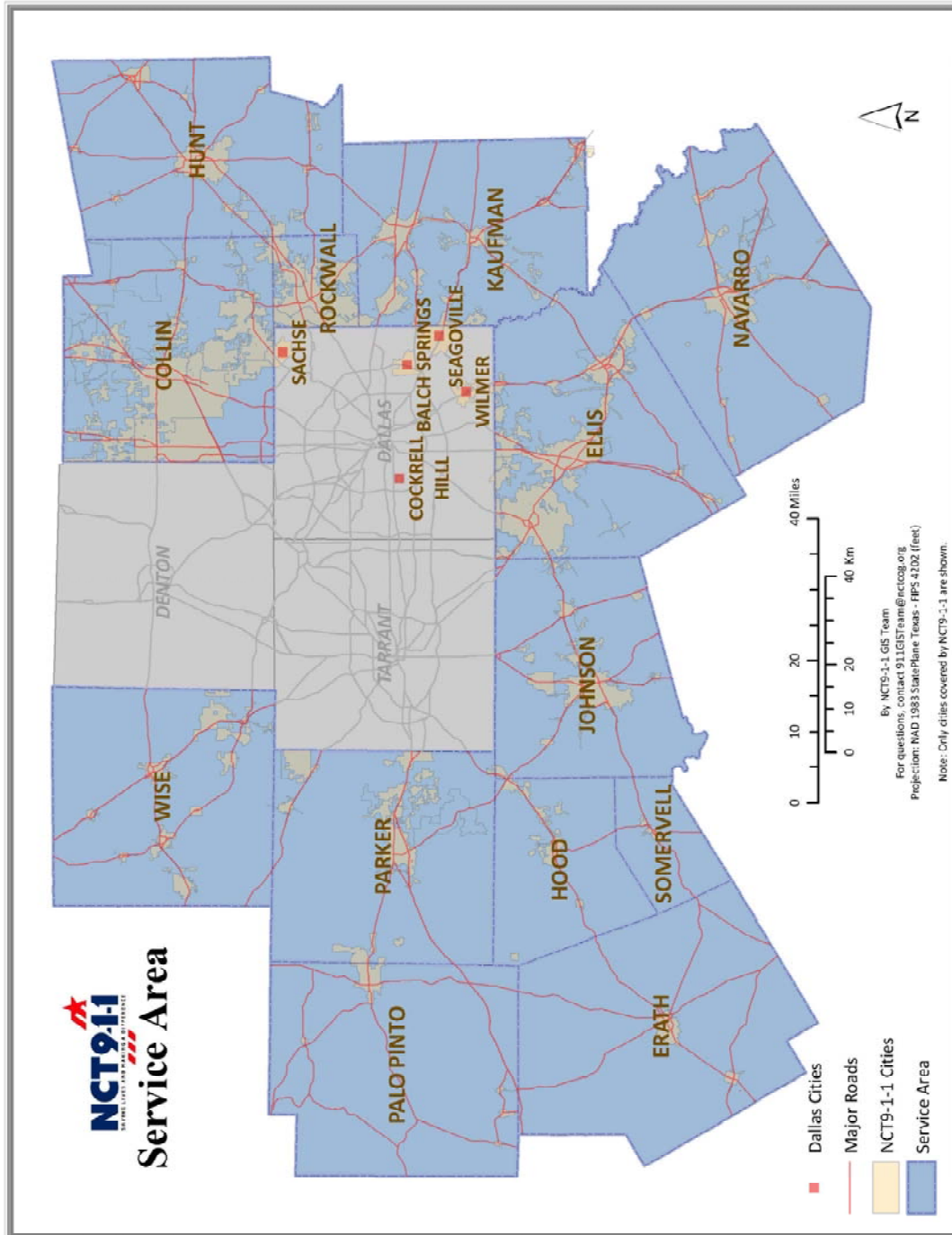
#### Members

Sheriff N. Lane Akin Wise County	Mayor Pro Tem Jennifer Berthiaume City of Murphy
Judge Danny Chambers Somervell County	Sheriff Matt Coates Erath County
Judge Kerry Crews Hunt County	Judge Pat Deen Parker County
Sheriff Harold Eavenson Rockwall County	Mayor Steven Gorwood City of Balch Springs (Represents Cities of Balch Springs, Cockrell Hill, Sachse, Seagoville, & Wilmer)
Councilmember Jeff Hodges City of Prosper	Judge Shane Long Palo Pinto County
Judge Hal Richards Kaufman County	Councilmember La’Shadion Shemwell City of McKinney
Sheriff Jim Skinner Collin County	Councilmember Will Sowell City of Frisco
Commissioner Randy Stinson Ellis County	Navarro County

#### District Management Staff

Executive Director R. Michael Eastland	Deputy Executive Director Monte Mercer	9-1-1 Program Director Christy Williams
Strategic Services Jessie Shadowens-James	Technology Clay Dilday	Operations Sherry Decker
Data LeAnna Russell	GIS Rodger Mann	Administration Hilaria Perez
NCTCOG Director of Administration Molly Rendon	NCTCOG Fiscal Management Norman Marquart	











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## REPORT OF INDEPENDENT AUDITORS

To the Board of Managers  
North Central Texas Emergency Communications District  
Arlington, Texas

### **Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities and the major fund information of North Central Texas Emergency Communications District (the “District”), a component unit of North Central Texas Council of Governments (the “Council”) as of and for the ten months ended September 30, 2019, and the related notes to the financial statements, which collectively comprise the District’s basic financial statements as listed in the table of contents.

### ***Management’s Responsibility for the Financial Statements***

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### ***Auditor’s Responsibility***

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor’s judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the District’s preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District’s internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

To the Board of Managers  
North Central Texas Emergency Communications District

***Opinions***

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the major fund information of the District, as of September 30, 2019, and the respective changes in financial position and cash flows thereof for the ten months ended in accordance with accounting principles generally accepted in the United States of America.

***Other Matters***

***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis on pages 3-8 and budgetary comparison information on pages 28-30 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

***Other Information***

The introductory section has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on them.

***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated February 21, 2020 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering District's internal control over financial reporting and compliance.



Fort Worth, Texas  
February 21, 2020

**MANAGEMENT'S DISCUSSION AND ANALYSIS**

## NORTH CENTRAL TEXAS EMERGENCY COMMUNICATIONS DISTRICT MANAGEMENT'S DISCUSSION AND ANALYSIS

As management of the North Central Texas Emergency Communications District (District), we offer readers of the District's financial statements this narrative overview and analysis of the financial activities of the District for the Ten (10) months ending September 30, 2019. This is the 1<sup>st</sup> year of operations for the District therefore there is no comparison to prior years activity in this report. This first year is comprised of only ten (10) months instead of twelve (12) due to the District being formed in December 2018. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal, which can be found on pages i - iv of this report.

### Financial Highlights

- District's assets exceeded liabilities at the close of the most recent fiscal year by \$6,511,262 (*net position*). Of this amount \$710,574 (unrestricted net position) may be used to meet the government's ongoing obligations to creditors and service implementation.
- The portion of net position invested in capital assets total \$5,698,577 and is primarily due to transfer of assets from NCTCOG to the District at creation in accordance with Texas Health and Safety Code 772.622. The transfer totaled \$8,145,429 less accumulated depreciation totaling \$3,222,555, resulting in net capital assets totaling \$4,922,874.
- The District's General Fund reported ending fund balances of \$812,685. A portion of these funds totaling \$710,574 are available for spending at the government's discretion.

### Overview of the Financial Statements

This discussion and analysis are intended to serve as an introduction to the District's basic financial statements. The District's basic financial statements include two components: 1) government-wide financial statements, which include the fund financial statements, and 2) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

**Government-wide Financial Statements.** *The government-wide financial statements* are designed to provide readers with a broad overview of the District's finances, in a manner similar to a private-sector business.

The *statement of net position* presents information on all of the District's assets and liabilities, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator regarding whether the financial position of the District is improving or deteriorating.

The *statement of activities* presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of related cash flows*. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., earned but unused vacation leave).

**Fund Financial Statements.** A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The District currently only utilize a General Fund.

**NORTH CENTRAL TEXAS EMERGENCY COMMUNICATIONS DISTRICT**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (continued)**

**Governmental Funds.** *Governmental funds* are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on *near-term inflows and outflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

The District maintains one governmental fund (General Fund). Information is presented as one fund in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances.

The District adopts an annual appropriated budget for its General Fund. A budgetary comparison schedule has been provided for the General Fund to demonstrate compliance with this budget.

The basic governmental fund financial statements can be found on pages 13 and 14 of this report.

**Notes to the Financial Statements.** The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 12-27 of this report.

**Other Information.** In addition to the basic financial statements and accompanying notes, this report also presents certain *required supplemental information*. Required supplemental information can be found on pages 28-30 of this report.

**Government-wide Overall Financial Analysis**

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the NCT9-1-1, total assets exceeded liabilities by \$6,511,262 at the close of the most recent fiscal year. Because this is the first year of operations, the District is only presenting current year condensed financial statements. Following is a summary of the Government-wide Statement of Net Position:

**NORTH CENTRAL TEXAS EMERGENCY COMMUNICATIONS DISTRICT**  
*MANAGEMENT'S DISCUSSION AND ANALYSIS (continued)*

**CONDENSED SCHEDULE OF NET POSITION**

**Governmental Activities**

**September 30, 2019**

	<u>2019</u>
Current and other assets	\$ 1,984,127
Capital assets, net of accumulated depreciation	<u>5,698,577</u>
<b>Total Assets</b>	<b>7,682,704</b>
Other liabilities	1,171,442
<b>Total Liabilities</b>	<u>1,171,442</u>
<b>Net Position</b>	
Net investment in capital assets	5,698,577
Unrestricted	<u>812,685</u>
<b>Total Net Position</b>	<u><u>\$ 6,511,262</u></u>

A significant portion of the District's net position, \$5,698,577, (88%), reflects its investment in capital assets (e.g., equipment).

Unrestricted net position of \$812,685 (12%) may be used to meet the government's ongoing obligations to creditors and for service implementation.

**NORTH CENTRAL TEXAS EMERGENCY COMMUNICATIONS DISTRICT**  
*MANAGEMENT'S DISCUSSION AND ANALYSIS (continued)*

**CONDENSED SCHEDULE OF CHANGES IN NET POSITION**

**Governmental Activities**

**For the Ten Months Ending September 30, 2019**

	<u>2019</u>
<b>Revenues</b>	
9-1-1 Service Fees	\$ 8,090,403
Local Contributions	<u>8,145</u>
<b>Total Revenue</b>	8,098,548
<b>Expenses</b>	
Labor & Labor Related	3,249,767
NCTCOG Fiscal Agent Costs	267,157
Cost of Operations	2,561,359
Local Government Reimbursements	334,011
Depreciation	<u>3,320,421</u>
<b>Total Expenses</b>	9,732,715
Increase (decrease) in net position	(1,634,167)
Special Items	
Transfer of Assets from NCTCOG	8,145,429
Net position - beginning	0
<b>Net position - ending</b>	<u><u>\$ 6,511,262</u></u>

Significant components of the net position activity are as follows:

Governmental activities total revenues are comprised of the following components:

- 9-1-1 service fees are collected from emergency communications fees imposed on telephone service providers. This is the primary revenue for the District's operation. There are two (2) separate type of fees collected:
  - Wireless – These are collected on wireless phones and prepaid phones. The telephone providers submit the fees to the Texas Comptroller. The fees are distributed to the separate 9-1-1 districts within Texas based on the relative percentage of the population of each District compared to the entire state. Current year revenue totaled \$6,771,651 or 84% of total service fees collected.
  - Landline – These fees are sent directly to NCT9-1-1 by the telephone providers located within our region. The current year revenue totaled \$1,318,752 or 16% of total service fees collected.
- Local contributions are funds collected by various sources for special events or projects. This is not a significant portion of the District's revenue.



**NORTH CENTRAL TEXAS EMERGENCY COMMUNICATIONS DISTRICT**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (continued)**

Governmental activities total expenses include operating expenses totaling \$6,412,293 and depreciation expense totaling \$3,320,421. Key elements of the operating expenses are as follows:

- Labor and labor related costs includes salaries, fringe benefits, NCTCOG indirect costs, rent and facility charges, NCTCOG network services allocation and travel. These costs are for the District direct staff totaled \$3,249,767 for Fiscal Year 2019.
- NCTCOG was established as the fiscal agent for the District in December 2018 (See Note E on page 24 of this report). These costs include accounting, legal and marketing costs for the District. NCTCOG fiscal agent costs for the year totaled \$267,157.
- Cost of operations are direct operating costs for the District totaling \$2,561,359. Key elements of this category include:
  - 9-1-1 Network \$1,202,972 – costs include software maintenance, data and phone connections, security elements for the network, and fleet management.
  - Contract services \$586,138 – Consultants utilized for their expertise.
  - Equipment maintenance \$350,634 – Software and equipment maintenance agreements.
  - Data center leases \$123,865 – lease and utilities for two (2) off-site data centers.

**Financial Analysis of the Government's Funds**

As noted earlier, the District uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

**Governmental funds.** The focus of the District's *governmental funds* is to provide information on near-term inflows, outflows, and balances of *spendable* resources. Such information is useful in assessing the District's financial requirements. In particular, *unassigned fund balance* may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year. As of the end of the current fiscal year, the District's governmental funds reported combined ending fund balances of \$812,685. This total amount includes an unassigned fund balance totaling \$710,574, which is available for spending at the government's discretion. The General Fund is the chief operating fund of the District. As a measure of the General Fund's liquidity, it may be useful to compare both the unassigned fund balance and the total fund balance to total fund expenditures. Unassigned and total fund balance represents approximately 11% of total governmental fund expenditures.

**General Fund.** The fund balance of the District's General Fund was \$812,685 during the current fiscal year.

**General Fund Budgetary Highlights**

The Fiscal Year 2019 budget was based on the twelve (12) month NCTCOG budget as it related to the Commission on State Emergency Communications (CSEC) State program. The District budget was 10/12 of the NCTCOG budget. The budget did not reflect any fund balance at the end of the current fiscal year. The actual fund balance totaled \$812,685. The District transitioned from the CSEC program in Fiscal Year 2019, to a funding model that allowed for a fund balance.

### **Capital Asset and Long-Term Liability Administration**

**Capital assets.** The District's investment in capital assets as of September 30, 2019 totaled \$5,698,577 (net of accumulated depreciation). This investment in capital assets includes equipment and leasehold improvements. Net capital assets totaling \$4,922,874 is reflected of transferred assets from NCTCOG. The remaining capital assets totaling \$775,703 was accumulated by the District in Fiscal Year 2019.

Detailed information on the District's capital assets can be found in Note F on page 25 of this report.

### **Economic Factors and Next Year's Budgets and Rates**

The District is primarily funded with emergency service fees collected by telephone providers in our region. Fiscal Year 2020 is the District's first budget outside of the CSEC State program. Revenues for fiscal year 2020 are projected to total \$10,500,000 as follows:

- \$8,300,000 or (79%) projected from wireless providers. These revenues are first sent to the Texas Comptroller then distributed to the regions according to the relative percentage of their individual populations compared to the State total population.
- \$2,200,000 or (21%) projected from landline providers. Landline revenue is sent directly to the District from the telephone providers.

The District continues to ensure that the telephone provider fees are collected as accurately as possible.

Service fee rates for wireless providers is set by the Texas Legislature. Current rate is \$.50 per line. Landline rates are set by each District with a State legislative maximum of \$.50 per line. The District's rate has been approved by the Board at the maximum of \$.50 per line.

District expenses are projected to total \$10,459,266 for Fiscal Year 2020 resulting in a projected increase to fund balance of \$40,734. Salaries and fringe benefits totaling \$3,227,654 (31%) account for the largest portion of the operating budget followed by network costs totaling \$1,988,790 (20%).

### **Requests for Information**

This financial report is designed to provide a general overview of the District's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Department of Administration, North Central Texas Council of Government, P.O. Box 5888, Arlington, Texas, 76005-5888. This report is also available on the District website, <https://www.nct911.org> and NCTCOG website, <https://www.nctcog.org>.

**BASIC FINANCIAL STATEMENTS**

NORTH CENTRAL TEXAS EMERGENCY COMMUNICATIONS DISTRICT  
STATEMENT OF NET POSITION AND GOVERNMENTAL FUND BALANCE SHEET  
SEPTEMBER 30, 2019

	General Fund	Adjustments	Government-Wide Net Position
<b>Assets:</b>			
Cash and Cash Equivalents	\$ 356,162		\$ 356,162
Receivables	1,525,854		1,525,854
Prepays and Other Assets	102,111		102,111
Capital Assets, net of accumulated depreciation		5,698,577	5,698,577
			-
<b>Total Assets</b>	<b>1,984,127</b>	<b>5,698,577</b>	<b>7,682,704</b>
<b>Liabilities:</b>			
Payable to NCTCOG	816,984		816,984
Accrued Expenses	34,535		34,535
Unearned Revenue	129,048		129,048
Deferred Inflow of Resources	190,875		190,875
<b>Total Liabilities</b>	<b>1,171,442</b>	-	<b>1,171,442</b>
<b>Fund Balance / Net Position:</b>			
<b>Fund Balance</b>			
Nonspendable	102,111	(102,111)	-
Unassigned	710,574	(710,574)	-
Subtotal Fund Balance	<b>812,685.00</b>	<b>(812,685.00)</b>	-
<b>Net Position</b>			
Net Investment in Capital Assets		5,698,577	5,698,577
Unrestricted		812,685	812,685
Subtotal Net Position	-	<b>6,511,262</b>	<b>6,511,262</b>
<b>Total Fund Balance / Net Position</b>	<b>\$ 812,685</b>	<b>\$ 5,698,577</b>	<b>\$ 6,511,262</b>

Adjustments are for capital assets. Capital assets used in governmental activities are not financial resources and therefore, are not reported in the General Fund.

See accompanying notes to the basic financial statements.

NORTH CENTRAL TEXAS EMERGENCY COMMUNICATIONS DISTRICT  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
FOR THE TEN (10) MONTHS ENDING SEPTEMBER 30, 2019

	General Fund	Adjustments	Statement of Activities
<b>Revenues</b>			
Wireless Service Fees	\$ 6,771,651		\$ 6,771,651
Landline Service Fees	1,318,752		1,318,752
Local Contributions	8,145		8,145
Total Revenues	<u>8,098,548</u>	-	<u>8,098,548</u>
<b>Expenditures / Expenses</b>			
Labor & Labor Related	3,249,767		3,249,767
NCTCOG Fiscal Agent Costs	267,157		267,157
Cost of Operations	2,561,359		2,561,359
Capital Outlay	873,569	(873,569)	-
Local Government Reimbursements	334,011		334,011
Depreciation		3,320,421	3,320,421
Total Expenditures / Expenses	<u>7,285,863</u>	<u>2,446,852</u>	<u>9,732,715</u>
Change in Net Position	812,685	(2,446,852)	(1,634,167)
<b>Fund Balance / Net Position</b>			
Special Item (Transfer of Assets from NCTCOG)	-	8,145,429	8,145,429
Beginning	-		-
Ending	<u>\$ 812,685</u>	<u>\$ 5,698,577</u>	<u>\$ 6,511,262</u>

**Adjustments:**

General Fund reports capital outlays as expenditures. However, in the statement of activities, the cost of these assets is allocated over their estimated useful lives and reported as depreciation expense.

See accompanying notes to the basic financial statements.

NOTES TO BASIC FINANCIAL STATEMENTS

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## **NORTH CENTRAL TEXAS EMERGENCY COMMUNICATIONS DISTRICT**

### **NOTES TO FINANCIAL STATEMENTS**

*For the 10 Months Ending September 30, 2019*

## **NOTE A - GENERAL STATEMENT AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

### **General Statement**

The North Central Texas Emergency Communications District (District) was created pursuant to Chapter 772, Subchapter H, of the Texas Health and Safety Code as amended by the 84<sup>th</sup> Legislature, through passage of resolutions by County Commissioners Courts and City Councils within the District's service area. The District began operations on December 3, 2018. The District is a political subdivision of the State.

### **Summary of Significant Accounting Policies**

Texas Health and Safety Code Sec. 772.609 established that the North Central Texas Council of Governments (NCTCOG) shall be the fiscal and administrative agent on behalf of the District. District bylaws Article IV Administration 4.1 states the Executive Director of the NCTCOG shall serve as the Executive Director of the District and be empowered to employ and compensate professional staff to perform NCT9-1-1 duties, which shall remain employees of the NCTCOG for all purposes. The accounting and reporting policies of NCTCOG relating to the funds included within the accompanying basic financial statements conform in all material respects to accounting principles generally accepted in the United States of America and applicable to state and local governments.

The following significant accounting policies were applied in the preparation of the accompanying basic financial statements:

### **Reporting Entity**

#### ***Primary Government***

The District is a political subdivision of the State. Its purpose is to carry out essential governmental functions related to the provisioning of emergency communications services. The District is engaged in the planning, implementation, and maintenance of an emergency 9-1-1 system for more than forty (40) Public Safety Answering Points (PSAPs) within its 9-1-1 service area. The District service area consists of Collin, Ellis, Hood, Hunt, Johnson, Kaufman, Navarro, Palo Pinto, Parker, Rockwall, Somerville, and Wise Counties, as well as the Dallas County cities of Balch Springs, Cockrell Hill, Sachse, Seagoville, and Wilmer.

The District is governed by a Board of Managers (Board), consisting of elected officials. Each member county may have one Board member, with the exception of the largest county by population, which may have up to six (6) Board members. In addition, one Board member represents an entity that serves as a PSAP. The Board is comprised of a maximum of nineteen (19) members.

The County Judge of each member county has responsibility to notify the District of their Board member appointment. An exception to this is regarding Collin and Dallas counties. Regarding Collin County, each member city in Collin County with a PSAP is responsible for notifying the District its Board members appointment. Regarding Dallas County, the member cities in Dallas County will be responsible for mutually agreeing to and notifying their Board members appointment to the District. Each Board member's term of office is two years. Terms are staggered with half of the initial Board serving a one-year initial term.

**NORTH CENTRAL TEXAS EMERGENCY COMMUNICATIONS DISTRICT**

*NOTES TO FINANCIAL STATEMENTS (continued)*

*For the 10 Months Ending September 30, 2019*

**NOTE A - GENERAL STATEMENT AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Reporting Entity (continued)**

The financial reporting entity is determined in accordance with GASB No. 14 "The Financial Reporting Entity", as amended by GASB No. 39, "Determining Whether Certain Organizations are Component Units".

The District is a discreet component unit of the NCTCOG. As a discreet component unit, the accompanying financial statements are presented as a stand-alone entity from the NCTCOG.

**Basis of Presentation**

The government-wide financial statements (the statement of net position and the statement of activities) are reported using the economic resources measurement focus and the accrual basis of accounting. Revenue is recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of the related cash flows. Emergency communication fees are recognized as revenue in the year for which they are billed.

**Fund Financial Statements:**

The District segregates transactions related to certain functions or activities in separate funds in order to aid financial management and to demonstrate legal compliance. Separate statements are presented for governmental funds and proprietary funds. The District currently reports only one major fund (General Fund). The Special Revenue fund is not material to report as a major fund. There are no proprietary funds held by the District.

Governmental funds are those funds through which most governmental functions typically are financed. The measurement focus of governmental funds is on the sources, uses and balances of current financial resources. The District has presented the following major governmental funds:

**General Fund**

The General Fund is the main operating fund of the District. This fund is used to account for all financial resources not accounted for in other funds. All general revenues and other receipts that are not restricted by law or contractual agreement to some other fund are accounted for in this fund. General operating expenditures, fixed charges and capital improvement costs that are not paid through other funds are paid from the General Fund.

**Measurement Focus and Basis of Accounting**

Measurement focus refers to what is being measured; basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurement made, regardless of the measurement focus applied.



**NORTH CENTRAL TEXAS EMERGENCY COMMUNICATIONS DISTRICT**

*NOTES TO FINANCIAL STATEMENTS (continued)*

*For the 10 Months Ending September 30, 2019*

**NOTE A - GENERAL STATEMENT AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**Measurement Focus and Basis of Accounting (continued)**

The government-wide statements are reported using the economic resources measurement focus and the accrual basis of accounting. The economic resources measurement focus means all assets and liabilities (whether current or non-current) are included on the statement of net position and the operating statements present increases (revenues) and decreases (expenses) in net total assets. Under the accrual basis of accounting, revenues are recognized when earned. Expenses are recognized at the time the liability is incurred. Prepaid items are accounted for under the consumption method.

The governmental fund type (General Fund) uses a current financial resources measurement focus and are accounted for using the modified accrual basis of accounting. Their revenues are recognized when susceptible to accrual, i.e., when they become measurable and available. "Measurable" means the amount of the transactions can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. For this purpose, revenues are considered available if they are collected within 60 days of the end of the current fiscal period. Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred, if measurable.

The major sources of revenue are emergency 9-1-1 fees collected from telephone providers in the District's service area according to Texas Health and Safety Code.

**9-1-1 Service Fees Collected**

Service fee revenue is recognized in the year for which they are billed. Service fee rates for wireless providers are determined according to the state of Texas Health and Safety Code Sec 771.0711. The current rate is \$0.50 per line. Local exchange access line (landline) rates are set by the District. Texas Health and Safety Code Sec. 772.615.(d) sets the maximum fee at \$.50 per line. The District Board of Managers have set the District landline rate at \$0.50 per line.

Unearned revenue arises when potential revenue does not meet both the "measurable" and "available" criteria for recognition in the current period. Unearned revenue also arises when resources are received by the District, before it has a legal claim to them, as when donations for specific activities are received before the qualifying event. In subsequent periods, when both revenue recognition criteria are met or when the District has a legal claim to the resources, the liability for the unearned revenue is removed from the balance sheet and revenue is recognized.

**Local Contributed Cash**

Contributions to special event programs from local participants and contributors are recognized as revenue when the event occurs, or expenditures are recognized for the event.

**NOTE A - GENERAL STATEMENT AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**Fiscal Agent Support**

Texas Health and Safety Code Sec. 772.609 established that the NCTCOG shall be the fiscal and administrative agent on behalf of the District. NCTCOG, acting as fiscal and administrative agent, provides the following services: accounting and reporting, procurement, accounts payable/receivable, human resources, payroll functions, coordination of annual independent audit, facilities coordination, provision of a depository, and investment functions.

NCTCOG policies and procedures are followed by the District for the fiscal and administrative agent functions provided by NCTCOG.

District bylaws Article IV Administration 4.1 states the Executive Director of the North Central Texas Council of Governments (NCTCOG) will serve as the Executive Director of the District and be empowered to employ and compensate professional staff to perform NCT9-1-1 duties, which will remain employees of the North Central Texas Council of Governments for all purposes. District staff are employees of the NCTCOG and are subject to NCTCOG employee policies.

**Leave Policies**

Employees eligible for leave include (1) full-time employees and (2) part-time employees that work a minimum of 20 hours per week.

Based on full time or part time accrual rates employees may accrue, during the first five years of employment, up to ten (10) days of vacation leave per year. During the second five years of employment, an employee accrues up to fifteen (15) days per year, and after ten years of employment, up to twenty (20) days per year. The maximum of unused vacation leave a full-time and eligible part-time employee may accumulate is the number of days, which the employee would accumulate in three (3) years at their current accrual rate. Upon termination of employment from the NCTCOG, an employee will be paid for unused vacation leave not to exceed the maximum amount normally accrued based on hire date. Specific information related to vacation accrual is available for reviewing the NCTCOG personnel manual. No provision has been made in the financial statements for accrued vacation. The vacation liability is reflected the NCTCOG Consolidated Annual Financial Report.

NCTCOG's sick leave policy permits the accumulation of ten (10) sick days per year up to a maximum of ninety (90) days. Employees are not paid for unused sick days upon termination of employment. Accordingly, sick pay is charged to expenditures when taken. No provision has been made in the financial statements for unused sick leave. NCTCOG's General Fund is typically used to liquidate the liability for governmental activities' compensated absences. Long-term accrued compensated absences are not expected to be liquidated with expendable available financial resources and are not reported in the governmental fund financial statements.

**Investments**

During fiscal year 2019, the Board authorized NCTCOG to invest available District funds on behalf of the District according to the NCTCOG's investment policies and procedures.

**NORTH CENTRAL TEXAS EMERGENCY COMMUNICATIONS DISTRICT**

*NOTES TO FINANCIAL STATEMENTS (continued)*

*For the 10 Months Ending September 30, 2019*

**NOTE A - GENERAL STATEMENT AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**Investments (continued)**

During this first year of operations, the District did not have any investments primarily due to generated revenues received totaling amounts only sufficient for payment of current obligations. The District fund balance goals as reflected within District policy FIN3.1 (Use of Funds).

NCTCOG invests in authorized investment pools and funds according to the Public Funds Investment Act as follows:

The Public Funds Investment Act (Government Code Chapter 2256) contains specific provisions in the areas of investment practices, management reports and establishment of appropriate policies. Among other things, it requires NCTCOG to adopt, implement and publicize an investment policy. That policy must address the following areas: (1) safety of principal and liquidity, (2) portfolio diversification, (3) allowable investments, (4) acceptable risk levels, (5) expected rates of return, (6) maximum allowable stated maturity of portfolio investments, (7) maximum average dollar-weighted maturity allowed based on the stated maturity date for the portfolio, (8) investment staff quality and capabilities, and (9) bid solicitation preferences for certificates of deposit. Statutes authorize NCTCOG to invest in (1) obligations of the U. S. Treasury, certain U. S. agencies and the State of Texas, (2) certificates of deposit, (3) certain municipal securities, (4) money market savings accounts, (5) repurchase agreements, (6) bankers acceptances, (7) Mutual Funds, (8) investment pools, (9) guaranteed investment contracts and (10) common trust funds. The Act also requires NCTCOG to have independent auditors perform test procedures related to investment practices as provided by the Act. NCTCOG is in substantial compliance with the requirements of the Act and with local policies.

In accordance with GASB Statement No. 79, Certain External Investment Pools and Pool Participants, the Local Government Investment Pools do not have any limitations and restrictions on withdrawals such as notice periods or maximum transaction amounts. These pools do not impose any liquidity fees or redemption gates reporting under GASB Statement No. 72.

**Prepaid Items**

Prepaid balances are for payments made by the District for which benefits extend beyond September 30, 2019. The cost of the General Fund prepaid balances is recorded as an expenditure when consumed rather than when purchased.

**Allocation of Employee Benefits and Indirect Costs**

NCTCOG Employee Benefits and Indirect Costs are allocated based upon actual expenditures to all grants and programs in accordance with Title 2 U.S. Code of Federal Regulations Part 200 (2CFR200). NCTCOG employee benefits are allocated to projects based on a relative percentage of the direct labor costs charged to the individual project as compared to the total NCTCOG direct labor costs. Indirect costs necessary to sustain overall operations are allocated to individual projects based on the relative percentage of total direct labor costs and employee benefits charged to the particular project compared to the NCTCOG total direct labor and employee benefits. Contributions to Indirect Costs represent revenues that offset certain costs included in the Indirect Cost Pool. As employees of NCTCOG and as NCTCOG functioning as fiscal

**NORTH CENTRAL TEXAS EMERGENCY COMMUNICATIONS DISTRICT**

*NOTES TO FINANCIAL STATEMENTS (continued)*

*For the 10 Months Ending September 30, 2019*

**NOTE A - GENERAL STATEMENT AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**Allocation of Employee Benefits and Indirect Costs (continued)**

agent, the District participates in the same allocations as other NCTCOG activities.

General and administrative costs are recorded in the NCTCOG General Fund as indirect costs in the accounting system and allocated to programs based upon a negotiated indirect cost rate. Indirect costs are defined by Title 2 U.S. Code of Federal Regulations Part 200 (2CFR200) as costs “(a) incurred for a common or joint purpose benefiting more than one cost objective, and (b) not readily assignable to the cost objective specifically benefited, without effort disproportionate to the results achieved.” NCTCOG’s indirect cost rate is based upon prior cost experience, documented by a cost allocation plan, and is approved by its cognizant agency. It is NCTCOG’s policy to negotiate with the cognizant agency a provisional rate which is used for billing purposes during NCTCOG’s fiscal year. Upon the completion of an independent audit at the end of each fiscal year, the indirect cost rate is finalized by the cognizant agency.

**Capital Assets**

Capital assets, which include equipment, furniture and leasehold improvements, are reported in the General Fund column in the government-wide financial statements. All capital assets are valued at historical cost or estimated historical cost if actual historical cost is not available. Donated assets are reported at their acquisition value on the date donated. Repairs and maintenance are recorded as expenses. Renewals and betterments are capitalized. See Note F for details on capital assets.

**Risk Management**

The District is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters. NCTCOG maintains workers' compensation insurance for staff, The District maintains insurance for other risks of loss coverage through commercial insurance carriers. NCTCOG’s and the District’s management believes such coverage is sufficient to preclude any significant uninsured losses. There were no significant reductions in insurance coverage from coverage in the prior year. There were no insurance settlements which exceeded insurance coverage in any of the past three years.

The District and NCTCOG participates in the Texas Municipal League Intergovernmental Risk Pool (TML-IRP) to provide workers' compensation coverage and general liability and property insurance. The District, along with other participating entities, contributes annual amounts determined by TML-IRP management.

As claims arise they are submitted to and paid by TML-IRP. There were no significant reductions in insurance coverage from the prior year. Settlement amounts have not exceeded insurance coverage for the year ended September 30, 2019.

**NORTH CENTRAL TEXAS EMERGENCY COMMUNICATIONS DISTRICT**

**NOTES TO FINANCIAL STATEMENTS (continued)**

*For the 10 Months Ending September 30, 2019*

**NOTE A - GENERAL STATEMENT AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**Cash and Cash Equivalents**

Cash of all funds is pooled into a common bank account in order to maximize investment opportunities. The external investment pools satisfy the definition of cash equivalents; however, it is the NCTCOG's policy to treat these as investments rather than cash equivalents. NCTCOG elects to exclude investments with an original maturity of one year or less from the date of purchase from fair value reporting. These investments are reported at amortized cost.

**Nature and Purpose of Restrictions and Assignment of Fund Equity**

In the government-wide financial statements, net position is reported in three categories: net position invested in capital assets; restricted net position; and unrestricted net position. Net position invested in capital assets represent capital assets less accumulated depreciation. Restricted net position represents net position restricted by parties outside of the District. All other net positions are considered unrestricted.

In accordance with Governmental Accounting Standards Board Statement 54, Fund Balance Reporting and Governmental Fund Type Definitions, the District classifies governmental fund balances as follows.

*Restricted fund balance* – includes amounts that can be spent only for the specific purposes stipulated by external resource providers either through laws and regulations, constitutionally or through enabling legislation.

*Committed fund balance* – includes fund balance amounts that are constrained for specific purposes that are internally imposed by the District through formal action of the highest level of decision-making authority. Committed fund balance is reported pursuant to resolution passed by the District's Board of Managers. It also includes amounts that can be used only for the specific purposes determined by the Board of Managers. Commitments may be changed or lifted only by the Board of Managers.

*Assigned fund balance* – includes fund balance amounts that are self-imposed by the District to be used for a particular purpose and comprises amounts intended to be used by the District for specific purposes and is authorized by the Board of Managers or by the Executive Director. In governmental funds other than the general fund, assigned fund balance represents the amount that is not restricted or committed.

*Unrestricted fund balance* - total of committed fund balance, assigned fund balance, and unassigned fund balance. In an effort to ensure the continuance of sound financial management of public resources, the District's unrestricted fund balance will be maintained in the General Fund. This will provide the District with sufficient funds to address emergencies, sudden loss of revenue or operating needs, and unexpected downturns without borrowing.

This policy establishes the amounts the District will strive to maintain in its General Fund balance, the conditions under which fund balance may be spent, and the method by which fund balances will be restored. These amounts are expressed as goals, recognizing that fund balance levels can fluctuate from year to year in the normal course of operations for any government.

*Minimum Unassigned/Unrestricted Fund Balance* - It is the intent of the District to limit use of unassigned/unrestricted fund balances to address unanticipated, non-recurring needs or known and planned

**NORTH CENTRAL TEXAS EMERGENCY COMMUNICATIONS DISTRICT**

*NOTES TO FINANCIAL STATEMENTS (continued)*

*For the 10 Months Ending September 30, 2019*

**NOTE A - GENERAL STATEMENT AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**Nature and Purpose of Restrictions and Assignment of Fund Equity (continued)**

future obligations. Fund balances shall not normally be applied to recurring annual operating expenditures. Unassigned fund balances may, however, be used to allow time for the District to restructure its operations in a deliberate manner, but such use will only take place in the context of long-term financial planning.

The District's unassigned/unrestricted fund balance in the General Fund should represent no less than three months or 25% of operating expenditures. The District considers a fund balance of less than three months of operating expenditures to be cause for concern, barring unusual or deliberate circumstances.

If unassigned fund balance falls below the targeted minimum level or has a deficiency, the District will evaluate the shortage and a plan of action will be created to re-establish the target levels.

Regarding expenditures for which more than one category of fund balance could be utilized, it is the policy of the District that the order of use is: Restricted Fund Balance, Committed Fund Balance, Assigned Fund Balance, and Unassigned Fund Balance. A schedule of NCT9-1-1 fund balances is provided in Note I.



**NORTH CENTRAL TEXAS EMERGENCY COMMUNICATIONS DISTRICT**

**NOTES TO FINANCIAL STATEMENTS (continued)**

*For the 10 Months Ending September 30, 2019*

**NOTE B - CASH AND INVESTMENTS**

**Legal and Contractual Provisions Governing Deposits and Investments**

The Public Funds Act contains specific provisions in the areas of investment practices, management reports, and establishment of appropriate policies. Among other things it requires the NCTCOG, as fiscal agent for the District, to adopt, implement and publicize an investment policy. That policy must address the following areas:

(1) safety of principal and liquidity, (2) portfolio diversification, (3) allowable investments, (4) acceptable risk levels, (5) expected rates of return, (6) maximum allowable stated maturity of portfolio investments, (7) maximum average dollar weighted maturity, allowed based on the stated maturity date for the portfolio, (8) investment staff quality and capabilities, (9) and bid solicitation preferences for certificates of deposit. Statutes and the NCTCOG’s investment policy authorized the NCTCOG to invest in the following investments as summarized in the table below:

<u>Authorized Investment Type</u>	<u>Maximum Maturity</u>	<u>Maximum Percentage of Portfolio</u>	<u>Maximum Investment in One Issuer</u>
US Treasury Securities	< 2 years	100%	none
US Agencies and Instrumentalities	< 2 years	85%	none
Certificates of Deposit	< 2 years	100%	none
Repurchase Agreements	< 120 days	20%	none
Money Market Mutual Funds	< 2 years	50%	none
Local Government Investment Pools	< 2 years	100%	none

The Act also requires the NCTCOG to have independent auditors perform test procedures related to investment practices as provided by the Act. The NCTCOG is in substantial compliance with the requirements of the Act and with local policies.

The District’s cash and investments as of September 30, 2019 are classified in the accompanying financial statements as follows:

Deposits with Financial Institutions	\$356,162
--------------------------------------	-----------

**Disclosures Relating to Interest Rate Risk**

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment the greater the sensitivity of its fair value to changes in market interest rates. One of the ways that the NCTCOG manages its exposure to risk is to invest in local government investment pools because all invested funds are intended to cover expenditures that are expected to occur within the next twelve months.

As of September 30, 2019, the NCTCOG was not investing any funds on behalf of the District.

**NORTH CENTRAL TEXAS EMERGENCY COMMUNICATIONS DISTRICT**

*NOTES TO FINANCIAL STATEMENTS (continued)*

*For the 10 Months Ending September 30, 2019*

**NOTE B - CASH AND INVESTMENTS (continued)**

**Disclosures Relating to Credit Risk**

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization.

**Custodial Credit Risk**

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. The Public Funds Investment Act and NCTCOG's investment policy do not contain legal policy requirements that would limit the exposure to custodial credit risk for deposits or investment other than the following provision for deposits:

- The Public Funds Investment Act requires that a financial institution secure deposits made by state or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under state law (unless so waived by the governmental unit). The market value of the pledged securities in the collateral pool must always equal at least the bank balance less the FDIC insurance.

At September 30, 2019, the District's deposits were entirely covered by collateral and FDIC insurance.

*Interest Rate Risk.* In accordance with its investment policy, NCTCOG manages its exposure to declines in fair values by limiting the maximum allowable stated maturity of any individual investment to one year, unless otherwise provided in a specific investment strategy that complies with current law.

*Credit Risk.* It is NCTCOG's policy to limit its investments to investment types with an investment quality rating not less than A or its equivalent by a nationally recognized statistical rating organization. NCTCOG's investment pool was rated AAAM by Standard and Poor's Investors Service.

*Concentration of Credit Risk.* NCTCOG's policy is to diversify its portfolio to eliminate the risk of loss resulting from overconcentration of assets in a specific maturity, a specific issuer or a specific class of investments.

NCTCOG, as fiscal agent for the District, is a voluntary participant in various investment pools organized in conformity with the Interlocal Cooperation Act, Chapter 791 of the Texas Government Code, and the Public Funds Investment Act, Chapter 2256 of the Texas Government Code. The Public Funds Investment Act allows eligible entities of the State of Texas to jointly invest their funds in permitted investments. The District has authorized NCTCOG to invest District funds in the following funds:



**NORTH CENTRAL TEXAS EMERGENCY COMMUNICATIONS DISTRICT**

*NOTES TO FINANCIAL STATEMENTS (continued)*

*For the 10 Months Ending September 30, 2019*

**NOTE B - CASH AND INVESTMENTS (continued)**

**Investment in Local Government Pools**

**TexPool:** The Texas Comptroller of Public Accounts (the Comptroller) is the sole officer, director and shareholder of the Texas Treasury Safekeeping Trust Company, which is authorized to operate TexPool. Administrative and investment services to TexPool are provided by Federated Investors, Inc., under an agreement with the Comptroller, acting on behalf of the Texas Treasury Safekeeping Trust Company. The Comptroller maintains oversight of the services provided to TexPool by Federated Investors, Inc. In addition, the TexPool Advisory Board advises on the Investment Policies for TexPool and approves any fee increases. As required by the Public Funds Investment Act, the Advisory Board is composed equally of participants in TexPool and other persons who do not have a business relationship with TexPool who are qualified to advise TexPool.

**TEXSTAR:** J.P. Morgan Investment Management Inc. and First Southwest Company serve as co-administrators for TexSTAR under an agreement with the TexSTAR board of directors. JPMIM provides investment management services, and First Southwest Company provides participant services and marketing. Custodial, fund accounting and depository services are provided by JPMorgan Chase Bank, N.A. and/or its subsidiary J.P. Morgan Investor Services Co. Transfer agency services are provided by Boston Financial Data Services, Inc. TexSTAR 's advisory board is composed of Participants in TexSTAR and other persons who do not have a business relationship with TexSTAR. Members are appointed and serve at the will of the Board.

**NOTE C – DEFERRED COMPENSATION PLAN**

NCTCOG offers its employees (District staff are employees of NCTCOG) a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The International City Management Association Retirement Corporation (ICMARC) administers the plan. The plan, available to all NCTCOG employees, permits them to defer a portion of their salary until future years. All amounts of compensation deferred, all property and rights purchased, and all income, property, or rights are (until paid or made available to the employee or other beneficiary) held in trust for the exclusive benefit of the participants and their beneficiaries. NCTCOG has no fiduciary responsibility for the plan and the amounts are not accessible by the NCTCOG or its creditors. Therefore, the plan assets are not reported in the financial statements.

The NCTCOG also contributes to a Section 457 deferred compensation plan for part-time employees. This plan is also administered by ICMARC. Part-time employees working less than 30 hours per week participate in the 457-retirement plan offered through ICMA. The employee contributes 3.75% of tax deferred gross pay and NCTCOG contributes 3.75%. All contributions are vested 100% immediately.

**NOTE D – RECEIVABLES**

The District is primarily funded by emergency communications fees collected from telephone providers per the Texas Health and Safety Code. The fees are due from the telephone providers 30 days after the month end in which the fees are collected.

Before the creation of the District, telephone providers submitted all fees the Texas Comptroller. The Comptroller ceased accepting fees for the District at the end of the February 2019 collections. The District has been working with the telephone providers in an effort to collect the fees that were originally sent to the Texas Comptroller for the months of December 2018 through February 2019. Most of these submissions

**NORTH CENTRAL TEXAS EMERGENCY COMMUNICATIONS DISTRICT**

**NOTES TO FINANCIAL STATEMENTS (continued)**

*For the 10 Months Ending September 30, 2019*

**NOTE D – RECEIVABLES (continued)**

have been redirected to the District. As of September 30, 2019, there are still approximately \$190,875 of fees from these months remaining to be collect by the District.

9-1-1 Service Fees Collected October - November 2019

Wireless Fees	\$	1,034,787
Landline Fees		<u>300,192</u>
Total Service Fees Due September 30, 2019		1,334,979

Landline Receivables outstanding / Deferred Inflows 190,875

Total Receivables as of September 30, 2019 \$ 1,525,854

**NOTE E – PRIMARY GOVERNMENT TRANSACTIONS**

Texas Health and Safety Code Sec. 772.609 established that the NCTCOG shall be the fiscal and administrative agent on behalf of the District. NCTCOG, acting as fiscal and administrative agent, provides the following services: accounting and reporting, procurement, accounts payable\receivable, human resources, payroll functions, coordination of annual independent audit, facilities coordination, information technology support, provision of a depository, and investment functions.

As of September 30, 2019, there were payables due from the District to the NCTCOG (as fiscal agent for the District) totaling \$816,984.

The outstanding balances between the District and the NCTCOG result primarily from the time lag between dates that goods and services are provided, or reimbursable expenditures occur and/or payments are made. As Fiscal Agent for the District, the NCTCOG receives and makes payments on behalf of the District.

**Allocation of Employee Benefits and Indirect Costs**

NCTCOG Employee Benefits and Indirect Costs are allocated based upon actual expenditures to all grants and programs in accordance with Title 2 U.S. Code of Federal Regulations Part 200 (2CFR200). NCTCOG employee benefits are allocated to projects as a percentage of NCTCOG direct labor costs. Indirect costs necessary to sustain overall operations are allocated as a percentage of total direct labor costs and employee benefits charged to projects. Contributions to Indirect Costs represent revenues that offset certain costs included in the Indirect Cost Pool. As employees of NCTCOG and as NCTCOG functioning as fiscal agent, the District participates in the same allocations as other NCTCOG activities.

General and administrative costs are recorded in the NCTCOG General Fund as indirect costs in the accounting system and allocated to programs based upon a negotiated indirect cost rate. Indirect costs are

**NORTH CENTRAL TEXAS EMERGENCY COMMUNICATIONS DISTRICT**

*NOTES TO FINANCIAL STATEMENTS (continued)*

*For the 10 Months Ending September 30, 2019*

**NOTE E – PRIMARY GOVERNMENT TRANSACTIONS (continued)**

**Allocation of Employee Benefits and Indirect Costs (continued)**

defined by Title 2 U.S. Code of Federal Regulations Part 200 (2CFR200) as costs “(a) incurred for a common or joint purpose benefiting more than one cost objective, and (b) not readily assignable to the cost objective specifically benefited, without effort disproportionate to the results achieved.” NCTCOG’s indirect cost rate is based upon prior cost experience, documented by a cost allocation plan, and is approved by its cognizant agency. It is NCTCOG’s policy to negotiate with the cognizant agency a provisional rate which is used for billing purposes during NCTCOG’s fiscal year. Upon the completion of an independent audit at the end of each fiscal year, the indirect cost rate is finalized with the cognizant agency.

The NCTCOG provides the following benefits to employees:

- Medical Insurance
- Medicare Insurance
- Workers Compensation
- Flexible Benefit Plan
- Life & Disability Insurance
- Unemployment Insurance
- Retirement
- Vacation
- Sick Leave
- Holiday Leave
- Other Leave

The District allocated costs for NCTCOG indirect costs totaled \$410,276 for District staff and \$36,710 for NCTCOG staff charged to the District resulting in an overall indirect cost of \$446,986 for Fiscal Year 2019. The District allocated costs for NCTCOG benefits were \$714,721 for District staff and \$63,981 for NCTCOG staff charged to the District resulting in an overall benefit cost of \$778,702 for Fiscal Year 2019.

NCTCOG Schedule of Indirect Costs, Indirect Cost Limitations Test, and Schedule of Employee Benefits can be found on the NCTCOG website at <https://www.nctcog.org>.

**Information Technology Support**

The NCTCOG provides information technology support to the District. As employees of the NCTCOG, District staff are provided with computers and other technologies available to all NCTCOG staff. The NCTCOG provides technology infrastructure to the District. NCTCOG technology support costs are allocated to departments primarily on type of equipment supported and services provided.

Fiscal Year 2019 network service costs totaled \$150,516 for the District. The District reimbursed NCTCOG an additional \$14,046 of network service cost for NCTCOG staff providing fiscal agent support.

**NORTH CENTRAL TEXAS EMERGENCY COMMUNICATIONS DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS (continued)**  
**For the 10 Months Ending September 30, 2019**

**NOTE F – CAPITAL ASSETS**

A summary of changes in the General Funds' capital assets for the ten months ended September 30, 2019, follows:

	Special Item Transfer at December 03			Balance at September 30
	2018	Increases	Decreases	2019
General Fund Capital Assets				
Capital Assets being Depreciated				
Equipment	\$ 14,766,883	\$ 873,569		\$ 15,640,452
Leasehold Improvements	854,251			854,251
Total capital assets being depreciated	15,621,134	873,569	-	16,494,703
Accumulated Depreciation				
Equipment	7,082,748	3,264,321		10,347,069
Leasehold Improvements	392,957	56,100		449,057
Total accumulated depreciation	7,475,705	3,320,421	-	10,796,126
General Fund activities capital assets, net	8,145,429	(2,446,852)	-	5,698,577

Assets capitalized have an original cost of \$5,000 or more per unit and over three (3) years of useful life. Depreciation has been calculated on each class of depreciable property using the straight-line method. Estimated useful lives are as follows:

Equipment	3 years
Furniture	5 years
Leasehold Improvements	Length of remaining lease

Depreciation expense was charged as direct expense to programs of the primary government as follows:

Equipment	\$ 3,264,321
Leasehold Improvements	56,100
Total depreciation expense	<u>\$ 3,320,421</u>

**NOTE G – RETIREMENT PLAN**

District staff are employees of the NCTCOG and participates in the NCTCOG's retirement plan. International City Management Association Retirement Corporation (ICMARC) administers the NCTCOG's 401(a) retirement plan. It is a defined contribution retirement plan, which provides retirement benefits for all full-time permanent employees. The NCTCOG contributed an amount of \$194,096 during fiscal year 2019 equal to twelve percent (12%) of the permanent full-time employees' gross salaries for District staff. District full-time employees also contributed an amount of \$97,048 during 2019 equal to six percent (6%) of gross salaries. Total District payroll for the year totaled \$1,908,611 including \$1,617,467 payroll covered by the plan. Employees become forty percent (40%) vested in the NCTCOG's contributions

**NORTH CENTRAL TEXAS EMERGENCY COMMUNICATIONS DISTRICT**

*NOTES TO FINANCIAL STATEMENTS (continued)*

*For the 10 Months Ending September 30, 2019*

**NOTE G – RETIREMENT PLAN (continued)**

after three (3) full years of employment. An additional fifteen percent (15%) vesting occurs for each additional full year of employment over the next four (4) years. An employee becomes fully vested after seven (7) years of employment. The NCTCOG’s retirement plan was formed under the authority of the NCTCOG’s Executive Board and the Executive Board has the authority to amend/or terminate the retirement plan and/or contribution requirements at any time.

**NOTE H – COMMITMENTS**

The NCTCOG entered into an agreement with ViaWest during Fiscal Year 2015 for the lease of two (2) commercial data centers. The contract is for two (2) years plus six (6) optional one-year terms. The maximum amount authorized for the contract was an amount not to exceed \$2,935,977. The District’s rental expenditures under this lease agreement totaled \$122,235 for Fiscal Year 2019. An additional \$242,795 was paid on this agreement in Fiscal Year 2019 utilizing State funding.

Future minimum rental payments required under this lease are as follows:

Year Ending September 30	Amount
2020	\$ 366,900
2021	366,900
2022	366,900
2023	366,900
	<u>\$ 1,467,600</u>

The NCTCOG leases office space for the NCTCOG in its entirety. The District staff utilizes a portion of that space and reimburses NCTCOG for the facilities costs based on square footage used by the District. Fiscal Year 2019 facilities costs totaled \$300,074 for the District. The District reimbursed NCTCOG an additional \$6,031 of facilities cost for NCTCOG staff providing fiscal agent support.

**NOTE I – UNEARNED REVENUE**

The General Fund uses a current financial resources measurement focus and are accounted for using the modified accrual basis of accounting. Their revenues are recognized when susceptible to accrual, i.e., when they become measurable and available. "Measurable" means the amount of the transactions can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. For this purpose, revenues are considered available if they are collected within 60 days of the end of the current fiscal period. Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred, if measurable. (See Note A)

Contributions to special event programs from local participants and contributors are recognized as revenue when the event occurs, or expenditures are recognized for the event. The District had unearned revenue from special event contributions totaling \$129,048 as of September 30, 2019.

**NORTH CENTRAL TEXAS EMERGENCY COMMUNICATIONS DISTRICT**

*NOTES TO FINANCIAL STATEMENTS (continued)*

*For the 10 Months Ending September 30, 2019*

**NOTE J – FUND BALANCE**

Since becoming an independent District, an accumulation of a fund balance (greater revenue than expenditures) is a foreseen occurrence. District policy allows for the establishment of multiple funds for tracking and management of long-term planning. The District will use the General Fund to account for routine business of the District including reimbursements to NCTCOG. The fund balance goal for the General Fund is to accumulate a ninety (90) day or 25% “reserve”. The priority use of Fund Balance after the reserve is met is as follows:

1. Contributions designated for capital funding and replacement
2. Contributions designated for special projects
3. Contributions designated for local government reimbursements.

Primarily due to Fiscal Year 2019 being a transition year, the fund balance goal of twenty-five percent (25%) reserve in the General Fund has not been obtained. Management recognizes this may take one (1) or two (2) years for the reserve to be achieved.

In accordance with GASB 54 the District classifies governmental fund balances as follows:

	<b>General Fund</b>
<b>FUND BALANCES:</b>	
Non-Spendable:	
Prepaid	\$ 102,111
Unrestricted:	
Unassigned	710,574
<b>Total Fund Balances</b>	<b>\$ 812,685</b>

**NOTE K – SPECIAL ITEM**

Texas Health and Safety Code 772.622 allows the NCTCOG to transfer to the District assets related to the provision of 9-1-1 service. The NCTCOG executive board authorized this transfer in January 2019.

The NCTCOG transferred \$15,621,134 of equipment and leasehold improvements and \$7,475,705 of accumulated depreciation (related to those assets) to the District resulting in a net transfer totaling \$8,145,429. (See Note F)

**REQUIRED SUPPLEMENTAL SCHEDULES**

NORTH CENTRAL TEXAS EMERGENCY COMMUNICATIONS DISTRICT  
BUDGETARY COMPARISON  
GENERAL FUND  
YEAR ENDED SEPTEMBER 30, 2019

	Budgeted Amount		Budget Basis Actual	Variance With Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Wireless	\$ 6,904,945	\$ 6,904,945	\$ 6,771,651	\$ (133,294)
Landline	2,301,648	2,301,648	1,318,752	(982,896)
Total Revenues	9,206,593	9,206,593	8,090,403	(1,116,190)
<b>EXPENDITURES</b>				
Labor & Labor Related	3,933,460	3,933,460	3,248,757	(684,703)
Fiscal Agent Support	170,830	170,830	267,157	96,327
Cost of Operations	3,536,913	3,536,913	3,427,793	(109,120)
Local Government Reimbursements	1,565,390	1,565,390	334,011	(1,231,379)
Total Expenditures	9,206,593	9,206,593	7,277,718	(1,928,875)
<b>EXCES (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	-	-	812,685	812,685
Fund Balance - Beginning				
Fund Balance - Ending	\$ -	\$ -	\$ 812,685	\$ 812,685

**Note A: Financial Statement Presentation – Budget Basis**

It is the District's policy to prepare the annual budget on a near-term governmental fund basis. This basis includes current year purchase costs of capitalized items. The budget basis does not include depreciation of capital expenses or long-term liabilities. Accordingly, the Budgetary Comparison Schedule - General Fund is prepared on the basis utilized in preparing the budget.



**Note A: Financial Statement Presentation – Budget Basis (continued)**

General Fund

Total Net Expenditures	\$ 7,285,863
Less Cost of Designated Funds	(8,145)
	<hr/>
Total Budgetary Expenses	<u>\$ 7,277,718</u>

**Note B: Budgetary Controls**

The District follows these procedures in establishing the General Fund budgetary data reflected in the basic financial statements:

- a. Prior to October 1, the Executive Director submits to the Board of Managers a proposed operating budget for the fiscal year commencing October 1. The operating budget includes proposed expenditures and the means of financing them.
- b. Prior to October 1, the Board of Managers formally approves the budget document following a public hearing.
- c. The approved annual budget is used as a control device for the General Fund.
- d. The budget for the General Fund is adopted on a basis consistent with generally accepted accounting principles (GAAP). Budgetary comparisons presented for the General Fund in this report are on this GAAP budgetary basis.
- e. Appropriations for the General Fund lapse at the end of the fiscal year.
- f. Expenditures cannot legally exceed appropriations at the fund level. Expenditures are monitored by the NCTCOG's Administration Department. When expenditures are required for functions that have not been budgeted, authorization to incur the expenditures is requested from the Districts's Board of Managers by resolution during its regular quarterly meetings.
- g. The Executive Director is authorized to transfer budgeted amounts between programs; however, the District's Board of Managers would approve any revisions, which would increase total expenditures.



**NORTH CENTRAL TEXAS EMERGENCY COMMUNICATIONS DISTRICT**

**9-1-1 BOARD OF MANAGERS MEETING**

Minutes – September 5, 2019

9-1-1 Training Center Room A

600 Six Flags Drive

Arlington, Texas

President Stephen Terrell called the meeting of the NCT9-1-1 Board of Managers to order at 12:30 PM on September 5, 2019.

**Members of the Board Present:**

1. Stephen Terrell – President, Mayor, City of Allen
2. Jerry Stringer – Vice-President, Commissioner, Johnson County
3. Roger Deeds – Secretary, Sheriff, Hood County
4. Jennifer Berthiaume – Mayor Pro Tem, City of Murphy
5. Matt Coates – Sheriff, Erath County
6. Harold Eavenson – Sheriff, Rockwall County
7. Jeff Hodges – Councilmember, City of Prosper
8. La’Shadion Shemwell – Councilmember, City of McKinney
9. Jim Skinner – Sheriff, Collin County
10. Randy Stinson – Commissioner, Ellis County

**Members of the Board Absent:**

11. N. Lane Akin – Sheriff, Wise County
12. Danny Chambers – County Judge, Somervell County
13. Kerry Crews – Justice of the Peace #2, Hunt County
14. Pat Deen – County Judge, Parker County
15. Steven Gorwood – Mayor, City of Balch Springs
16. Shane Long – County Judge, Palo Pinto County
17. Hal Richards – County Judge, Kaufman County
18. Will Sowell – Councilmember, City of Frisco

**Members of the Staff Present:**

19. Mike Eastland – Executive Director of NCT9-1-1
20. Christy Williams – Director of NCT9-1-1
21. Joe Brawner – 9-1-1 GIS Specialist III
22. Kasey Cox – 9-1-1 GIS Data Administrator
23. Sherry Decker – 9-1-1 Operations Manager
24. Clay Dilday – 9-1-1 Technology Manager
25. Steven Gorena – 9-1-1 Field Support Supervisor

26. Ken Kirkpatrick – Counsel for NCT9-1-1
27. Norman Marquart – NCTCOG Fiscal Manager
28. Monte Mercer – NCTCOG Deputy Executive Director
29. Amelia Mueller – 9-1-1 Communications Coordinator
30. Hilaria Perez – 9-1-1 Administrative Program Coordinator
31. James Powell – Deputy Counsel for NCT9-1-1
32. Josh Rawls – 9-1-1 Strategic Services Coordinator
33. Molly Rendon – NCTCOG Director of Administration
34. Randy Richardson – NCTCOG Senior Fiscal Manager
35. LeAnna Russell – 9-1-1 Database Supervisor
36. Jessie Shadowens-James – 9-1-1 Strategic Services Manager
37. Tommy Tran – 9-1-1 Solutions Architect

**Visitors Present:**

38. Kelley Chastain – GIS Analyst, Kauffman County
39. Rebecca Charles – GIS Specialist/9-1-1 Addressing Coordinator, Ellis County
40. Sherri Griffith-Powell – Mission Critical Partners
41. Kim Johnson – Dispatcher, Erath County
42. David Jones – Mission Critical Partners
43. Barbara Neville – Emergency Management Coordinator, Rockwall County
44. Jarod Rosson – Deputy Emergency Management Coordinator, Rockwall County
45. Angela Williams – Dispatch Supervisor, Erath County

**PUBLIC COMMENT**

Sheriff Harold Eavenson introduced the Emergency Management Coordinators from Rockwall County.

**REGULAR SESSION**

**Action:**

**Item 1 Approval of June 6, 2019, Minutes**

President Stephen Terrell stated the first item on the agenda was approval of the minutes from the June 6, 2019, Board meeting.

Attachment A

Upon a motion from Mayor Pro Tem Jennifer Berthiaume (seconded by Councilmember Jeff Hodges), and by unanimous vote of all members present, the Board approved the minutes of the June Board of Managers meeting.

**Item 2 Resolution Approving the NCT9-1-1 FY 2020 Strategic Plan**

Christy Williams requested approval of the FY 2020 Strategic Plan. According to NCT9-1-1's bylaws and guiding statutes, staff will request Board approval for the upcoming fiscal year's strategic plan. The plan outlines the projects that coincide with the budget. It further explains the budget line items. Christy Williams outlined the categories in the plan which cover what staff accomplished during the previous year,

what staff plans to accomplish during the upcoming fiscal year, and what projects are on the horizon for the subsequent four fiscal years.

The proposed strategic plan begins October 1, 2019. The projects outlined for fiscal year 2020 include an overview of the existing problem and project overview and are broken down by team.

For fiscal years 2021-2024, a roadmap has been outlined that includes high level project overviews, as well as cost estimates. These are projects staff are already researching and have identified as being beneficial for the region. There are pilots and proofs of concept that may occur at any time. Several of these projects will also be reviewed with the Strategic Advisory Committee (SAC) which meets prior to each Board meeting. Projects for future years may be eliminated, escalated, delayed, and costs may change.

Christy Williams opened the floor for questions. Councilmember La'Shadion Shemwell asked for clarification of how many staff the program currently has. Staff clarified NCT9-1-1 has 30 staff members presently with 33 staff positions authorized.

NCT9-1-1 does not chase technology and does not need to be first, the goal is to improve 9-1-1 service in the region. Several of the upcoming fiscal year projects are zero cost projects because of current budget constraints. In addition, staff learned a valuable lesson last year and have made a conscious effort to improve Public Safety Answering Point (PSAP) engagement to make sure money and time are not wasted.

Attachment B

Upon a motion from Sheriff Harold Eavenson (seconded by Mayor Pro Tem Jennifer Berthiaume), and by unanimous vote of all members present, the Board approved the resolution as presented.

### **Item 3 Resolution Approving the NCT9-1-1 FY 2020 Budget and Service Fee**

Randy Richardson asked for approval of the FY 2020 Budget. He made a presentation outlining information provided in the Board packet including historical Commission on State Emergency Communications (CSEC) information and steps made since becoming a district. At the initial meeting, the Board approved a 10-month budget to cover the period between district creation through fiscal year end totally \$9.2 million.

He explained the CSEC biennium model in which things were allocated in one fiscal year and expended in a different fiscal year. Prior to district creation, projected revenue came from CSEC. Funds went to CSEC, who retained a portion, and then a portion was sent to the program. Now, wireless funds come from the Comptroller and landline funds are remitted directly to NCT9-1-1 from the service providers. The total projected revenue for fiscal year 2020 is \$10.5 million. These revenue estimates are based on the past six months as a district. Projecting revenue is difficult because revenue collection can be challenging as service providers previously sent the payments to the state.

Total expenditures for fiscal year 2020 total \$10.5 million, which is a decrease of 5.4% from previous years. A PowerPoint presentation was given which reviewed line items. Some line items increased, some decreased, but the net change is 5.4%. Further explanation was provided on the anomalies of comparing budget year to budget year versus program years.

The goal of the district is to maintain an operating budget contingency of 25%, as well as a capital replacement fund for equipment equaling \$1.5 million annually. The priorities of the District were previously outlined in a Use of Funds policy which was approved by the Board. With the transition to a district, there is currently no funding for capital replacement reserves.

Randy Richardson opened the floor for questions. Councilmember Jeff Hodges asked for further explanation on what was included in fringe benefits. Monte Mercer, Deputy Executive Director of NCTCOG, explained that items in that category includes items such as insurance, vacation, sick leave, and retirement.

Attachment C

Upon a motion from Councilmember Jeff Hodges (and seconded by Mayor Pro Tem Jennifer Berthiaume) and by unanimous vote of all members present, the Board approved the resolution as presented.

**Item 4 Resolution Authorizing Contracts with Federal Engineering and Mission Critical Partners, Inc. for Public Safety Strategic Consulting Services**

Jessie Shadowens-James requested approval of contracts with Federal Engineering and Mission Critical Partners, Inc. for public safety consulting services. For the last several years, NCT9-1-1 has utilized the service of strategic consultants to supplement in-house expertise and third-party contractors. These services were previously accessed via cooperative purchasing mechanisms; however, staff committed to completing a procurement upon completion of the current contract. During Spring 2019, staff worked with NCTCOG's cooperative purchasing program, North Texas SHARE, to complete a procurement for public safety strategic consulting services. NCT9-1-1 staff served as programmatic experts and functioned as the scoring committee. The request is to enter into one-year agreements with both vendors for an amount not to exceed \$500,000, collectively.

Upon a motion from Mayor Pro Tem Jennifer Berthiaume (and seconded by Sheriff Jim Skinner) and by unanimous vote of all members present, the Board approved the resolution as presented.

**INFORMATIONAL ITEMS**

**Item 5 Mitigation Report**

Sherri Griffith-Powell from NCT9-1-1's strategic consulting vendor, Mission Critical Partners, LLC (MCP) presented the findings of the mitigation report. MCP was engaged to help create a mitigation report based on the service interruptions in the fourth quarter of 2018. MCP collaborated with staff to pull all findings and steps into one place to create resiliency within the system. The report includes information including root cause, staff response, items to track, and improvements going forward. By and large, NCT9-1-1 has an amazingly competent technical program and the few minor recommendations centered around change management and formalizing processes.

After the very first service interruption, Christy Williams had the team look at creating a formal crisis communications plan. Staff is finalizing the plan that defines internal and external messaging, grab and go binders, chain of command for public information, etc. In addition, bi-lingual staff members have been identified to assist with the translation of messages in real time.

Beginning in 2015, NCT9-1-1 has had a continuity of operations plan which now includes the crisis communications plan. This year the desktop exercise was a weather event to test staff's ability to respond during the service interruption.

**Item 6 Legislative Update**

James Powell, Legal Counsel for NCT9-1-1, presented updates resulting from the most recent legislative session. He highlighted the addition of public comment to the September agenda based on HB 2840. The option was given to add public comment at the beginning of the meeting or for each agenda item. Members of the public will be able to provide public comment on September's agenda or any subsequent agenda.

**Item 7 Director's Report**

Accomplishments that are generally included are in the strategic plan. Board packets are posted on the website, but some items may be redacted for security purposes. At the request of the Board, NCT9-1-1 will email final versions of the mitigation report and crisis communication plan.

**Item 8 Quarterly Financial Report**

Randy Richardson presented the quarterly financial report through the month of July 2019. The report included eight months, which was about 80% of the total budget for this condensed fiscal year.

Attachment D

**OTHER BUSINESS**

**Item 9 Other Business**

Councilmember La'Shadion Shemwell requested information be included in future strategic plans regarding ways the program promotes diversity considering the use of public funds. NCT9-1-1 committed to providing information in future strategic plans.

Announcement of First Responder Commencement Ceremony beginning at 2:00 PM.

A motion to adjourn was made by Councilmember Jeff Hodges (and seconded by Councilmember La'Shadion Shemwell). There being no other business, President Stephen Terrell adjourned the meeting at 1:20 PM.

Approved by:

Reviewed by:

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Stephen Terrell  
President, NCT9-1-1 Board of Managers  
Mayor, City of Allen

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Roger Deeds  
Secretary, NCT9-1-1 Board of Managers  
Sheriff, Hood County



**North Central Texas Emergency Communications District**

**Item # 2020-03-04**

Meeting Date: March 5, 2020

Submitted By: Jessie Shadowens-James  
NCT9-1-1 Strategic Services Manager

Item Title: Resolution Endorsing an Interlocal Agreement (ILA) with North Texas SHARE for Access to Cooperative Purchasing Contracts

In September, the Board of Managers authorized NCT9-1-1 to enter into contracts with Federal Engineering, Inc. and Mission Critical Partners, LLC for public safety consulting services (Item #2019-09-04). These contracts were accessed using North Texas SHARE. North Texas SHARE is the North Central Texas Council of Governments' (NCTCOG) cooperative purchasing program designed to deliver a customer-focused marketplace and meet the needs of public sector entities. Although NCTCOG acts as the fiscal and administrative agent for NCT9-1-1, it is a separate legal entity. Therefore, in order to access the cooperative contracts, the Executive Director of NCT9-1-1 executed an (ILA) with NCTCOG joining the North Texas SHARE program.

The execution of the North Texas SHARE ILA provides access not only to the public safety consulting services, but other contract opportunities for goods and services available through the cooperative purchasing program. Individual contracts accessed via the SHARE program will be presented to the Board for approval consistent with the Annual Budget Resolution.

A draft resolution endorsing the North Texas SHARE Interlocal Agreement (ILA) with NCTCOG for access to cooperative purchasing contracts is attached for Board consideration.

I will be available to answer any questions at the Board meeting.





Item # 2020-03-04

**RESOLUTION ENDORSING AN INTERLOCAL AGREEMENT (ILA) WITH NORTH TEXAS SHARE FOR ACCESS TO COOPERATIVE PURCHASING CONTRACTS**

**WHEREAS**, the North Central Texas Emergency Communications District (NCT9-1-1) was created pursuant to Chapter 772, Subchapter H, of the Texas Health and Safety Code as amended by the 84th Legislature, through the passage of resolutions by County Commissioners Courts and City Councils within the NCT9-1-1 service area; and,

**WHEREAS**, the NCT9-1-1 service area consists of Collin, Ellis, Erath, Hood, Hunt, Johnson, Kaufman, Navarro, Palo Pinto, Parker, Rockwall, Somervell, and Wise counties, as well as the Dallas County cities of Balch Springs, Cockrell Hill, Sachse, Seagoville, and Wilmer; and,

**WHEREAS**, NCT9-1-1 is a political subdivision of the State and carries out essential governmental functions related to the provisioning of emergency communications services; and,

**WHEREAS**, NCT9-1-1 is engaged in the planning, implementation, and maintenance of an emergency 9-1-1 system for more than 40 Public Safety Answering Points within its 9-1-1 service area; and,

**WHEREAS**, NCT9-1-1 was required to execute an Interlocal Agreement with North Texas SHARE, the North Central Texas Council of Governments' cooperative purchasing program, in order to access the public safety consulting services contracts approved by the Board of Managers in September 2019; and,

**WHEREAS**, the Executive Director of NCT9-1-1 signed the North Texas SHARE ILA and recommends its endorsement.

**NOW, THEREFORE, BE IT HEREBY RESOLVED THAT:**

**Section 1.** The NCT9-1-1 Board of Managers endorses the North Texas SHARE Interlocal Agreement.

**Section 2.** This resolution shall be in effect immediately upon its adoption.

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Stephen Terrell  
North Central Texas Emergency Communications District  
Mayor, City of Allen

I hereby certify that this Resolution was adopted by the Board of Managers of the North Central Texas Emergency Communications District on March 5, 2020.

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Jerry Stringer  
North Central Texas Emergency Communications District  
Commissioner, Johnson County



**North Central Texas Emergency Communications District**

**Item # 2020-03-05**

Meeting Date: May 5, 2020

Submitted By: Jessie Shadowens-James  
NCT9-1-1 Strategic Services Manager

Item Title: Resolution Adopting the NCT9-1-1 Policy for Public Safety Answering Point (PSAP) Logging Reimbursement

NCT9-1-1's PSAPs may be eligible for reimbursement following the upgrade or purchase of a new logging function. A logging recorder is a device used by PSAPs to record, store, and is capable of playing back all communication media within the domain to which it is assigned. Media can include, but is not limited to: voice, radio, text, and network elements involved with routing a 9-1-1 call. Logging recorders should have the capability to simultaneously record from several sources. An established five-year schedule identifies PSAPs who are eligible for reimbursement based on the age of the current logging function, reimbursement amount, and availability of funds. This current schedule is provided attached for reference. The number of current 9-1-1 positions within a PSAP determines the reimbursement amount and ranges from \$15,000 to \$25,000. A PSAP may submit for reimbursement regardless of purchase year, as long as the purchase was made during the period since its last scheduled reimbursement year.

The Strategic Advisory Committee reviewed the policy at its November meeting and recommends it for adoption.

The draft NCT9-1-1 Public Safety Answering Point (PSAP) Logging Reimbursement policy is attached for your consideration (Attachment D).

Future changes to the above policy will require Board approval. In addition, procedures and guidelines will be maintained internally to guide staff on the details of program operation.

I will provide a brief presentation and be available to answer any questions at the Board meeting.



Item # 2020-03-05

**RESOLUTION ADOPTING THE NCT9-1-1 POLICY FOR PUBLIC SAFETY ANSWERING POINT (PSAP)  
LOGGING REIMBURSEMENT**

**WHEREAS**, the North Central Texas Emergency Communications District (NCT9-1-1) was created pursuant to Chapter 772, Subchapter H, of the Texas Health and Safety Code as amended by the 84th Legislature, through the passage of resolutions by County Commissioners Courts and City Councils within the NCT9-1-1 service area; and,

**WHEREAS**, the NCT9-1-1 service area consists of Collin, Ellis, Erath, Hood, Hunt, Johnson, Kaufman, Navarro, Palo Pinto, Parker, Rockwall, Somervell, and Wise counties, as well as the Dallas County cities of Balch Springs, Cockrell Hill, Sachse, Seagoville, and Wilmer; and,

**WHEREAS**, NCT9-1-1 is a political subdivision of the State and carries out essential governmental functions related to the provisioning of emergency communications services; and,

**WHEREAS**, NCT9-1-1 is engaged in the planning, implementation, and maintenance of an emergency 9-1-1 system for more than 40 Public Safety Answering Points within its 9-1-1 service area; and,

**WHEREAS**, PSAPs may be eligible for reimbursement following the upgrade or purchase of a new logging function; and,

**WHEREAS**, staff recommends the adoption of certain polices to promote effective and efficient operations to carry out NCT9-1-1's mission; and,

**WHEREAS**, any subsequent changes to the approved policies will require Board approval.

**NOW, THEREFORE, BE IT HEREBY RESOLVED THAT:**

**Section 1.** The NCT9-1-1 Board of Managers hereby adopts the NCT9-1-1 Policy on Public Safety Answering Point (PSAP) Logging Reimbursement contained in Attachment B.

**Section 2.** This resolution shall be in effect immediately upon its adoption.

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Stephen Terrell  
North Central Texas Emergency Communications District  
Mayor, City of Allen

I hereby certify that this Resolution was adopted by the Board of Managers of the North Central Texas Emergency Communications District on March 5, 2020.

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Jerry Stringer  
North Central Texas Emergency Communications District  
Commissioner, Johnson County

**POLICY NUMBER:**  
**ADM 2.5**

<b>Policy Name:</b> Public Safety Answering Point (PSAP) Logging Reimbursement	<b>Description:</b> The policy outlines logging reimbursement opportunities for PSAPs.
<b>Date of Approval:</b>	<b>Revision History:</b> v.1.0 10/25/2019
<b>Effective Date:</b>	<b>Scheduled for Review:</b>
<b>Policy Topic:</b> Logging Reimbursement	<b>Administering Department:</b> North Central Texas Emergency Communications District

**POLICY STATEMENTS:** PSAPs may be eligible for reimbursement following the upgrade or purchasing of a new logging function. An established five-year schedule identifies PSAPs who could receive reimbursement based on the age of the current logging function, reimbursement amount, and available funds. The number of current 9-1-1 positions determines the reimbursement amount:

- Two positions- \$15,000
- Three positions or more- \$25,000

**ACTIONS REQUIRED:**

When an PSAP becomes eligible for reimbursement:

- I. The 9-1-1 Quality Assurance Coordinator (QAC) provides notification to PSAP Managers/Supervisors and is responsible for collecting all documentation including:
  - Vendor quote
  - Invoices
  - Purchase orders
  - Canceled checks
- II. The QAC forwards supporting documents to the appropriate accounting staff for verification and approval.
- III. The QAC then notifies the PSAP once reimbursement has been approved and payment has been sent.

**DEFINITIONS AND AUTHORIZATIONS:**

**RELATED POLICIES/RESOURCES:**

**INQUIRIES:** Direct questions regarding this policy to [911OpsTeam@NCT911.org](mailto:911OpsTeam@NCT911.org).

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**Approved**  
Executive Director  
North Central Texas Emergency Communications District

Sample: PSAP Logging Reimbursement Schedule

PSAP	Scheduled Maximum Amt.	Last Year Reimbursed	Proposed Reimbursement Date	Did PSAP Choose to Participate?	Amount Reimbursed
Cockrell Hill	\$ 15,000.00	2007	2019	No	0
Dublin	\$ 15,000.00	2007	2019	No	0
Hood County	\$ 25,000.00	2019	2019	Yes	\$ 25,000.00
Johnson County	\$ 25,000.00	2007	2019	No	0
Midlothian (NEEDS Center)	\$ 25,000.00	2019	2019	Yes	\$ 12,775.00
Navarro County	\$ 25,000.00	2019	2019	Yes	\$ 5,122.00
Rockwall County	\$ 25,000.00	2019	2019	Yes	\$ 25,000.00
Springtown	\$ 15,000.00	2007	2019	No	0
Wise County	\$ 25,000.00	2019	2019	Yes	\$ 25,000.00
Balch Springs	\$ 25,000.00	1999	2020		
Commerce	\$ 15,000.00	2008	2020		
Kaufman County (KCRCC)	\$ 25,000.00	2007	2020		
Mineral Wells	\$ 15,000.00	2006	2020		
Parker County	\$ 25,000.00	2006	2020		
Seagoville	\$ 15,000.00	2006	2020		
Waxahachie	\$ 25,000.00	2006	2020		
Weatherford	\$ 25,000.00	2006	2020		
Cleburne	\$ 25,000.00	2016	2021		
Corsicana	\$ 25,000.00	2016	2021		
Decatur	\$ 15,000.00	2016	2021		
Ellis County	\$ 25,000.00	2016	2021		
Erath County	\$ 25,000.00	2016	2021		
Forney	\$ 15,000.00	2016	2021		
Frisco	\$ 25,000.00	2017	2021		
Somervell County	\$ 25,000.00	2016	2021		
Wilmer	\$ 15,000.00	2016	2021		
Bridgeport	\$ 15,000.00	2017	2022		
Greenville	\$ 25,000.00	2017	2022		
Hunt County	\$ 25,000.00	2017	2022		
McKinney	\$ 25,000.00	2017	2022		
Murphy	\$ 15,000.00	2017	2022		
Palo Pinto County	\$ 15,000.00	2017	2022		
Stephenville	\$ 25,000.00	2017	2022		
Terrell	\$ 25,000.00	2017	2022		
Allen	\$ 25,000.00	2018	2023		
Collin County	\$ 25,000.00	2018	2023		
Johnson County ESD	\$ 15,000.00		2023		
Prosper	\$ 15,000.00	2018	2023		
Rockwall PD	\$ 25,000.00	2018	2023		
Sachse	\$ 15,000.00	2018	2023		
LifeCare EMS	\$ 15,000.00		2023		
Keene	\$ 15,000.00	2007	2023		
	<b>\$ 880,000.00</b>				

**Estimated PSAP Logging Reimbursement Budget**

	<b># of PSAPs</b>	<b>Estimated Budget</b>
2019	9	\$ 195,000.00
2020	8	\$ 170,000.00
2021	9	\$ 195,000.00
2022	8	\$ 170,000.00
2023	8	\$ 150,000.00
		<b>\$ 880,000.00</b>



**North Central Texas Emergency Communications District**

**Item # 2020-03-06**

Meeting Date: March 5, 2020

Submitted By: Jessie Shadowens-James  
NCT9-1-1 Strategic Services Manager

Item Title: Resolution Adopting the NCT9-1-1 Policy for Public Safety Answering Point (PSAP)  
Monitoring and Compliance

The North Central Texas Emergency Communications District (“NCT9-1-1”) requires its Public Safety Answering Points to meet and maintain certain standards as part of the NCT9-1-1 PSAP Interlocal Agreement for 9-1-1 Service. NCT9-1-1’s conducts quarterly monitoring site visits for each of its more than forty (40) PSAPs to ensure compliance, as well as address PSAP questions, issues, and/or onsite training needs. The NCT9-1-1 Quality Assurance Coordinator serves as the primary point of contact for the PSAPs and is generally responsible for conducting monitoring. Site visits are documented using a monitoring checklist and will be provided as part of the quarterly reporting to the Board of Managers.

The Strategic Advisory Committee reviewed the policy at its November meeting and recommends it for adoption.

The draft NCT9-1-1 Public Safety Answering Point (PSAP) Monitoring and Compliance policy is attached for your consideration (Attachment C).

Future changes to the above policy will require Board approval. In addition, procedures and guidelines will be maintained internally to guide staff on the details of program operation.

I will provide a brief presentation and be available to answer any questions at the Board meeting.



Item # 2020-03-06

**RESOLUTION ADOPTING THE NCT9-1-1 POLICY FOR PUBLIC SAFETY ANSWERING POINT (PSAP)  
MONITORING AND COMPLIANCE**

**WHEREAS**, the North Central Texas Emergency Communications District (NCT9-1-1) was created pursuant to Chapter 772, Subchapter H, of the Texas Health and Safety Code as amended by the 84th Legislature, through the passage of resolutions by County Commissioners Courts and City Councils within the NCT9-1-1 service area; and,

**WHEREAS**, the NCT9-1-1 service area consists of Collin, Ellis, Erath, Hood, Hunt, Johnson, Kaufman, Navarro, Palo Pinto, Parker, Rockwall, Somervell, and Wise counties, as well as the Dallas County cities of Balch Springs, Cockrell Hill, Sachse, Seagoville, and Wilmer; and,

**WHEREAS**, NCT9-1-1 is a political subdivision of the State and carries out essential governmental functions related to the provisioning of emergency communications services; and,

**WHEREAS**, NCT9-1-1 is engaged in the planning, implementation, and maintenance of an emergency 9-1-1 system for more than 40 Public Safety Answering Points within its 9-1-1 service area; and,

**WHEREAS**, PSAPs are required to maintain certain standards to remain in compliance with the NCT9-1-1 Interlocal Agreement for 9-1-1 Service; and,

**WHEREAS**, NCT9-1-1 staff will complete quarterly site visits with each PSAP to ensure compliance, as well as address PSAP questions, issues, and/or onsite training needs; and,

**WHEREAS**, PSAP monitoring visits will be documented using a monitoring checklist and provided to the Board of Managers quarterly at Board meetings; and,

**WHEREAS**, staff recommends the adoption of certain polices to promote effective and efficient operations to carry out NCT9-1-1's mission; and,

**WHEREAS**, any subsequent changes to the approved policies will require Board approval.

**NOW, THEREFORE, BE IT HEREBY RESOLVED THAT:**

**Section 1.** The NCT9-1-1 Board of Managers hereby adopts the NCT9-1-1 Policy on Public Safety Answering Point (PSAP) Monitoring and Compliance contained in Attachment C.

**Section 2.** This resolution shall be in effect immediately upon its adoption.

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Stephen Terrell  
North Central Texas Emergency Communications District  
Mayor, City of Allen

I hereby certify that this Resolution was adopted by the Board of Managers of the North Central Texas Emergency Communications District on March 5, 2020.

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Jerry Stringer  
North Central Texas Emergency Communications District  
Commissioner, Johnson County



**POLICY NUMBER:**  
**ADM 2.6**

<b>Policy Name:</b> Public Safety Answering Point (PSAP) Monitoring and Compliance	<b>Description:</b> The policy outlines the efforts to ensure PSAP compliance, as well as correct infractions and findings discovered during PSAP monitoring site visits.
<b>Date of Approval:</b>	<b>Revision History:</b> v.1.0 09/10/2019
<b>Effective Date:</b>	<b>Scheduled for Review:</b>
<b>Policy Topic:</b> Administration, PSAP	<b>Administering Department:</b> North Central Texas Emergency Communications District

**POLICY STATEMENTS:** PSAPs are required to meet and maintain certain standards as part of the NCT9-1-1 PSAP Interlocal Agreement for 9-1-1 Service. NCT9-1-1’s conducts quarterly monitoring visits for each of its 40 plus PSAPs to ensure compliance, as well as address PSAP questions, issues, and/or onsite training needs. The NCT9-1-1 Quality Assurance Coordinator serves as the primary point of contact for the PSAPs and is generally responsible for conducting monitoring. Site visits are documented using a monitoring checklist and will be provided as part of the quarterly reporting to the Board of Managers.

**ACTIONS REQUIRED:**

The NCT9-1-1 Quality Assurance Coordinator (or designee) completes the following steps as part of NCT9-1-1’s monitoring and compliance efforts:

- I. Complete the PSAP Monitoring Checklist and address non-compliance findings with the PSAP Communications Manager or Supervisor.
  - i) Non-compliance findings are associated with violations of local, state, or national mandates, and/or the NCT9-1-1 PSAP Interlocal Agreement for Regional 9-1-1 Service.
- II. Report initial findings to the PSAP Communications Manager or Supervisor and NCT9-1-1 Operations Supervisor. The PSAP Communications Manager or Supervisor (or designee) has 30 calendar days to correct the finding(s).
- III. If not corrected, escalate the non-compliance findings to the PSAP Administration (i.e. Police Chief or Sheriff).
- IV. If the matter remains unresolved after an additional 30 calendar days, the non-compliance notification escalates to the Director of NCT9-1-1, NCT9-1-1 Executive Director, and the PSAP’s City Manager or County Judge with the request to have the issue resolved within 14 calendar days.
- V. Following the 74-day non-compliance period, report the failure to remedy to the Board of Managers immediately.
  - i) Non-compliance may result in the closure of a PSAP. Completed PSAP Monitoring Checklists are available for review at any time.

**DEFINITIONS AND AUTHORIZATIONS:**

Public Safety Answering Point (PSAP) – An entity responsible for receiving 9-1-1 calls and processing those calls according to a specific operational policy.

PSAP Monitoring Checklist – A formal checklist with established guidelines identified in the NCT9-1-1 Interlocal Agreement.

**RELATED POLICIES/RESOURCES:**

- NCT9-1-1 Interlocal Agreement for Regional 9-1-1 Service
- PSAP Monitoring Checklist

**INQUIRIES:** Direct questions regarding this policy to [911OpsTeam@NCT911.org](mailto:911OpsTeam@NCT911.org).

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**Approved**

Executive Director

North Central Texas Emergency Communications District



**FINANCIAL STATUS REPORT**  
FOR FOUR MONTHS ENDING: JANUARY 31, 2020

<b>REVENUES: (1)</b>					
Revenue Category	Revenue Budget	4 Mo. Target	Actual Revenue	Amount Remaining	% of Target Earned
Wireless	8,300,000	2,766,668	2,647,850	5,652,150	95.71%
Landline	2,200,000	733,332	651,541	1,548,459	88.85%
<b>Total Revenue</b>	<b>10,500,000</b>	<b>3,500,000</b>	<b>3,299,391</b>	<b>7,200,609</b>	<b>94.27%</b>
<b>EXPENDITURES:</b>					
<b>NCT9-1-1 STAFF COSTS (2)</b>					
Category	Budget	4 Mo. Target	Actual Expenditures	Amount Remaining	% of Target Expended
Salaries	2,192,700	730,900	655,856	1,536,844	89.73%
Fringe Benefits	1,034,954	344,984	308,233	726,721	89.35%
NCTCOG Indirect Costs	571,295	190,432	170,644	400,651	89.61%
Occupancy	394,867	131,624	129,834	265,033	98.64%
NCTCOG Information Technology	196,300	65,432	64,744	131,556	98.95%
Travel	73,000	24,332	9,032	63,968	37.12%
Other Staff Costs	333,540	111,180	55,725	277,815	50.12%
<b>Total NCT9-1-1 Staff Costs</b>	<b>4,796,656</b>	<b>1,598,884</b>	<b>1,394,067</b>	<b>3,402,589</b>	<b>87.19%</b>
<b>FISCAL AGENT SUPPORT (3)</b>					
Category	Budget	4 Mo. Target	Actual Expenditures	Amount Remaining	% of Target Expended
Administrative, Legal Support	343,930	114,644	86,113	257,817	75.11%
<b>COST OF OPERATIONS (4)</b>					
Categories	Budget	4 Mo. Target	Actual Expenditures	Amount Remaining	% of Target Expended
9-1-1 Network	1,988,790	662,932	842,454	1,146,336	127.08%
Equipment and Software Supp & Maint	802,970	267,656	430,880	372,090	160.98%
Contract Services	971,300	323,768	91,464	879,836	28.25%
Security	149,270	49,756	2,238	147,032	4.50%
Communicaitons (Public Education)	65,000	21,668	2,860	62,140	13.20%
PSAP Training	40,950	13,652	5,590	35,360	40.95%
Telecom	655,400	218,468	172,517	482,883	78.97%
County Reimbursements	645,000	215,000	105,212	539,788	48.94%
<b>Total Cost of Operations</b>	<b>5,318,680</b>	<b>1,772,900</b>	<b>1,653,216</b>	<b>3,665,464</b>	<b>93.25%</b>
<b>CAPITAL EXPENDITURES</b>					
Category	Budget	4 Mo. Target	Actual Expenditures	Amount Remaining	% of Target Expended
Capital Expenditures	0	0	0	0	100.00%
<b>TOTAL EXPENDITURES</b>					
Category	Budget	4 Mo. Target	Actual Expenditures	Amount Remaining	% of Target Expended
<b>Totals</b>	<b>10,459,266</b>	<b>3,486,428</b>	<b>3,133,396</b>	<b>7,325,870</b>	<b>89.87%</b>

<b>NOTES</b>		
Reference No.	Category	Description
1	Wireless / Landline Revenue	<p>Total Revenues are 94% of 4 month target. Budget was completed in spring of 2019 with limited collection information.</p> <p>a. Wireless revenue -(96% of target)</p> <ul style="list-style-type: none"> <li>-Wireless budget was developed based on a monthly average of \$692,000. Actual for FY2020 has averaged \$662,000.</li> <li>-The District receives wireless fees from the Comptroller based on the District's area population percentage as compared to the entire state. Beginning in February, the District rate will increase from 5.94% to 6.05% of all wireless fees collected by the State. This is an automatic increase and does not require Board action. This should increase the District's wireless receipts by approximately \$150,000 per year.</li> </ul> <p>b. Landline revenue - (89% of target)</p> <ul style="list-style-type: none"> <li>-Landline budget was developed based on a monthly average totaling \$183,000 per month. Actual receipts have totaled between \$145,000 and \$160,000 per month.</li> </ul>
2	NCT9-1-1 Staff Costs	<p>Costs total 88% of 4 month budget target.</p> <p>a. Salaries, fringe benefits and indirect costs-(89% of target)- below budget primarily due to:</p> <ul style="list-style-type: none"> <li>- 2 (two) FTE unfilled positions.</li> <li>- Holidays occurring during the first quarter, less labor hours were charged to salaries.</li> </ul> <p>b. Travel-( 37% of target)- Expect more travel during balance of the fiscal year if received revenue is sufficient.</p> <p>c. Other staff costs-( 50% of target)</p> <ul style="list-style-type: none"> <li>- Texas 9-1-1 Alliance primary cause of the variance. Variance is due to timing. This is an annual payment. Payment is expected to be made later in the fiscal year.</li> <li>-Less training and development than planned. Projected more occurring later in the fiscal year if received revenue is sufficient.</li> </ul>
3	Fiscal Agent Support	<p>Costs total 75% of 4 month target. Includes costs for NCTCOG administration support (accounting) and legal services.</p> <ul style="list-style-type: none"> <li>- The budget included approximately 2.16 FTEs. Actual FTE charges have been 1.67. There are fewer legal hours charged than planned at this point in the this fiscal year.</li> <li>-The budget included approximately \$42,000 for marketing salaries for the fiscal year. It is not anticipated that this position will be filled during FY 2020.</li> </ul>

<b>NOTES (Continued)</b>		
Reference No.	Category	Description
4	Cost of Operations	<p>Costs total 93% of target</p> <ul style="list-style-type: none"> <li>a. 9-1-1 Network-(127% of target) - Primarily due to annual (one time) payments occurring during first part of the fiscal year. Expenditures should approach closer to targets for the balance of the fiscal year. The following are the largest payments: <ul style="list-style-type: none"> <li>- AT&amp;T annual wireless tariff paid in October -\$26,000.</li> <li>- Comtech core services and MPLS paid through March- \$120,000</li> <li>- Microwave towers from JTS and GDT expected to be completed last fiscal year totaled \$42,000. They were instead completed this fiscal year without an associated FY 2020 budget.</li> </ul> </li> <li>b. Equip &amp; Software Maint-(161% of target)- Primarily due to software annual (one time) maintenance agreements paid in the first part of the fiscal year. Expenditures expected to approach closer to targets for the balance of the fiscal year. Primary one time annual payments were as follows: <ul style="list-style-type: none"> <li>- 911 Datamaster \$116,000</li> <li>- GDT Software Support \$52,000</li> <li>-Solacom \$85,000</li> </ul> </li> <li>c. Contract Services-(28% of target) - Annual payment for Texas 9-1-1 membership and services has not been paid.</li> <li>d. County reimbursements- (49% of target) <ul style="list-style-type: none"> <li>- County reimbursements 49% of target - There were not any recorder reimbursements. Expenditures are expected to approach closer to target as reimbursements are made during the year.</li> </ul> </li> </ul>



Item #  
2020-03-09  
Attachment F

## North Central Texas Emergency Communications District

October/November 2019

### Accomplishments

1. Executed all PSAP and GIS ILAs
2. Esri International article concerning NCT9-1-1's work on UAS and imagery published.
3. Completed successful negotiations between Mabank, Kaufman, and Henderson County 9-1-1
4. GIS completed regional meetings: County Coordinator quarterly visits and database replication negotiations between Midlothian and Corsicana
5. Submitted 2018-2019 Governor's Goals Attainment report
6. Carbyne presented NCT9-1-1's first "lunch and learn" for the PSAPs in a series of educational awareness sessions for new technology coming to the 9-1-1 space. MCP is presenting a session today (10/30) on cybersecurity.
7. Helped member PSAP temporarily relocate into another PSAP center following the recent storms.
8. Completed current phase of the clean-up of network monitoring tool that will aid in getting info about the health of our network faster.
9. Added Stephenville ISD as a private switch ALI account
10. Hosted a SAC subcommittee to update the PSAP management policy.
11. Presented a session on Real Time Text (RTT) at the Texas Public Safety Fall Symposium
12. Staff attended the Next Generation Public Safety Technology Summit.
13. Staff attended the NENA Joint Committee meetings.
14. Data Team completed milestone testing for Phase III for the data analytics project.
15. Staff hosted the 9-1-1 First Responder Ceremony.
16. Operations Team hosted the September PSAP Supervisor meeting.
17. Operations Team hosted the TCOLE Basic Instructor Proficiency course.
18. Operations Team hosted two TERT courses at Williamson County Emergency Communications Center.
19. Operations Team hosted the Generational Advisory Board meeting.
20. Operations Team attended and hosted a booth at the Deaf Expo.
21. Staff presented at a public safety conference on digital media strategies.
22. Operations staff attended the TCOLE conference and presented on the new Basic Telecommunicator Licensing Course.



**North Central Texas Emergency Communications District**  
**December/January/February 2020**  
**Accomplishments**

1. Staff hosted the third annual Early Adopter Summit in Charleston, South Carolina.
2. Two NCT9-1-1 teams received PRIDE awards
  - a. 9-1-1 Rapid SOS Team (Service)
  - b. 9-1-1 District Initiative (Governance)
3. Christy presented at County Judge and Commissioners Conference
4. NCT9-1-1 program highlighted in video for RapidDeploy based on our implementation of analytics product (telecommunicators and staff)
5. Successfully recruited a Training Coordinator, Bret Bachelor, whose first day was 12/9
6. The Operations Team successfully hosted RTA #9 and graduated 16 new 9-1-1 Telecommunicators.
7. Completed units 1-9 lesson plans associated with the new Basic Telecommunicator Licensing Course
8. UAS Rio Vista ISD 3D drone project completed and received positive PR coverage on Fox 4 DFW
9. UAS consent forms were adopted into the addressing workflows for the following: Corsicana, Midlothian, Seogoville, Terrell, Collin County, Ellis County, Hood County, Kaufman County, and Navarro County.
10. PUC Annual CLEC report submitted
11. Seven staff attended the 2020 SGR Servant Leadership Conference.
12. Rodger (GIS) successfully completed acceptance testing for the ECRF upgrade.
13. Joe (GIS), Aaron (Tech), and Josh (Strategic Services) completed their FAA107 certification to be an unmanned aircraft pilot.
14. David L. (GIS) created a special tool for analyzing database transactions and GIS edits which saved NCT9-1-1 several thousand dollars that would have otherwise been spent on a third party.
15. The GIS Team built an ETL workflow for Weatherford that created a monthly push of data rather than an annual push of data.
16. The GIS Team migrated the production database environment to a new schema future-proofing the database for NCT9-1-1 elements.
17. Christy was nominated for the National IWCE 2020 Leader of the Year Award for outstanding critical communications leadership
18. Volunteered to be the permanent host for the North Texas Interoperability meetings held quarterly
19. Conducted Accountability Audits (one-on-one meetings) with entire staff
20. Deployed Eve-NG a new tool allowing the network team to create virtual network proof of concepts and test changes before implementation. This tool can also be utilized in training environments for continued education.
21. Completed the Validation of Cable Wiring at the datacenter in preparation of our move.
22. Successfully tested our ability to lose a datacenter in an emergency and continue to functional normally. This includes such achievements as a new management network design and management servers. This is beneficial for disaster preparedness and redundancy.
23. Completed the setup and first round of RTT (Real-time Texting) testing with Telco and Vendors.



Performance Report

**Training**

Number of Agencies: 14

Total Number of Attendees:

8

Date	Course Name	Course Description	Number of Attendees	Agencies
11/5/2019	Solacom Guardian CHE training	Call Handling Equipment and TDD/TTY for new telecommunicators	4	Rockwall PD Prosper PD Allen PD Balch Springs PD Cleburne PD Dallas ISD PD Ellis County SO Forney PD Greenville PD Hunt County SO McKinney PD Mineral Wells PD Seagoville PD Waxahachie PD
01/06/2020 - 01/31/2020	Regional Telecommunicator Academy	Telecommunicator Academy and State Licensing	4	

**Quality Assurance / Monitoring**

Number of Monitoring Visits

32

Number of Findings:

0

Date	PSAP	Findings
11/6/2019	Frisco Police Department	None
11/6/2019	Prosper Police Department	None
11/6/2019	McKinney Police Department	None
11/6/2019	Allen Police Department	None
11/6/2019	Murphy Police Department	None
11/6/2019	Sachse Police Department	None
11/7/2019	Palo Pinto County Sheriff's Office	None
11/7/2019	Mineral Wells Police Department	None
11/7/2019	Weatherford Police Department	None
11/7/2019	LifeCare EMS	None
11/7/2019	Parker County Sheriff's Office	None
11/21/2019	Forney Police Department	None
11/21/2019	Terrell Police Department	None
11/21/2019	Kaufman County Regional Communications Center	None
11/21/2019	Wilmer Police Department	None
11/21/2019	Seagoville Police Department	None
11/21/2019	Balch Springs Police Department	None
11/21/2019	Cockrell Hill Police Department	None
11/26/2019	Commerce Police Department	None
11/26/2019	Greenville Police Department	None
11/26/2019	Hunt County Sheriff's Office	None
11/26/2019	Rockwall County Sheriff's Office	None
11/26/2019	Rockwall Police Department	None
1/22/2020	Corsicana Police Department	None
1/22/2020	Navarro County Sheriff's Office	None
1/22/2020	Ellis County Sheriff's Office	None
1/22/2020	Waxahachie Police Department	None
1/22/2020	North Ellis Emergency Dispatch	None
1/28/2020	Somervell County Sheriff's Office	None
1/28/2020	Cleburne Police Department	None
1/28/2020	Johnson County Sheriff's Office	None
1/28/2020	Johnson County Emergency Service District	None

**Communication**

**Facebook**

Dates	Total Reach	Total Impression	Engaged Users	Negative Feedback
Nov-19	14323	14809	1782	31
Dec-19	29385	30105	2101	43
Jan-20	34213	34974	2941	46

**Twitter**

Date	Impressions	Engagements	Retweets	Likes	Clicks	Expands	Followers
Nov-19	26837	513	76	85	102	69	2
Dec-19	21,451	458	57	78	177	85	0
Jan-20	32,904	418	62	42	74	84	

**Website**

**Home Page Views**

Date	Unique View	Users	Bounce Rate	Time on Page
Nov-19	3900	3400	1	0:50
Dec-19	2900	3300	1	1:08
Jan-20	4000	3500	1	1:08

**Sources Overview**

Date	Direct Traffic	Referrals	Social Media	Search	Email	Paid
Nov-19	598	112	49	335	13	0
Dec-19	712	166	257	1700	83	0
Jan-20	698	147	794	1682	253	0

**Public Education Supplies**

Date	Total Supplies Disbursed
Nov-19	1401
Dec-19	22902
Jan-20	0





Performance Report

Public Education Events

Date	Name of Event	Agency
11/14/2019	Cleburne Police Department	Cleburne Police Department
11/4/2019	Red Ribbon Week	Ennis ISD Police Department
12/7/2019	Prosper Christmas Festival	Prosper Police Department
12/7/2019	Hometown Christmas	Rockwall Police Department
12/7/2019	Merry Main Street	Frisco Police Department

Service Interruptions

Number of Outages: 0

GIS Errors

County	Nov-19	Dec-19	Jan-20
Collin	2,129	1,872	1,872
Dallas	477	452	452
Ellis	68	69	69
Erath	117	33	33
Hood	26	10	3
Hunt	0	0	0
Johnson	487	415	145
Kaufman	473	298	298
Navarro	320	92	92
Palo Pinto	44	9	9
Parker	207	134	134
Rockwall	110	100	100
Somervell	3	0	0
Wise	103	118	109

Database

ALI Bids with Location

	Total ALI Bids	Total No Record Found	% of Calls without Location Information	% of Calls with Location Information
Nov-19	27,447	559	2.04%	97.96%
Dec-19	29,507	454	1.54%	98.46%
Jan-20	28,604	607	2.12%	97.88%

PSAP Call Volume Statistics

COUNTY	PSAP	WIRELINE	VOIP	WIRELESS	TEXT	TELEMATICS	TOTAL	NON INITIALIZED	ABANDONED
COLLIN	ALLEN POLICE DEPARTMENT	147	109	2643	47	6	2952	170	279
DALLAS	BALCH SPRINGS POLICE DEPARTMENT	63	43	2143	8	5	2262	169	127
WISE	BRIDGEPORT POLICE DEPARTMENT	83	7	83	0	0	173	4	4
JOHNSON	CLEBURNE POLICE DEPARTMENT	139	41	1123	2	1	1306	118	80
DALLAS	COCKRELL HILL POLICE DEPARTMENT	8	9	34	0	2	53	0	1
COLLIN	COLLIN COUNTY SHERIFF'S DEPARTMENT	189	79	4644	20	9	4941	340	479
HUNT	COMMERCE POLICE DEPARTMENT	18	10	230	5	0	263	12	23
NAVARRO	CORSICANA POLICE DEPARTMENT	111	69	1044	16	0	1240	70	100
WISE	DECATUR POLICE DEPARTMENT	37	41	309	1	3	391	15	34
ERATH	DUBLIN POLICE DEPARTMENT	13	2	65	0	0	80	5	0
ELLIS	ELLIS COUNTY SHERIFF'S DEPARTMENT	73	25	2747	6	1	2852	215	275
ERATH	ERATH COUNTY SHERIFF'S DEPARTMENT	31	3	754	3	1	792	109	152
KAUFMAN	FORNEY POLICE DEPARTMENT	66	19	764	5	2	856	36	77
COLLIN	FRISCO POLICE DEPARTMENT	284	160	5575	19	25	6063	460	773
HUNT	GREENVILLE POLICE DEPARTMENT	128	68	1434	10	2	1642	144	169
HOOD	HOOD COUNTY SHERIFF'S DEPARTMENT	258	55	1878	6	6	2203	154	215
HUNT	HUNT COUNTY SHERIFF'S DEPARTMENT	133	21	2316	7	5	2482	173	236
JOHNSON	JOHNSON COUNTY ESD	157	53	847	0	0	1057	20	5
JOHNSON	JOHNSON COUNTY SHERIFF'S OFFICE	183	61	3344	8	0	3596	216	322
KAUFMAN	KAUFMAN COUNTY REGIONAL COMMUNICATION CENTER	227	29	4033	23	5	4317	278	353
PARKER	LIFECARE EMS	81	51	507	0	2	641	10	0
COLLIN	MCKINNEY POLICE DEPARTMENT	318	262	4693	42	13	5328	308	534
PALO PINTO	MINERAL WELLS POLICE DEPARTMENT	47	41	619	2	2	711	61	78
COLLIN	MURPHY POLICE DEPARTMENT	27	18	187	3	1	236	6	17
NAVARRO	NAVARRO COUNTY SHERIFF'S DEPARTMENT	124	70	1605	3	2	1804	75	135
ELLIS	NORTH ELLIS EMERGENCY DISPATCH	89	8	1701	14	3	1815	208	139
PALO PINTO	PALO PINTO COUNTY SHERIFFS DEPARTMENT	107	5	659	1	6	778	48	84
PARKER	PARKER COUNTY SHERIFF'S DEPARTMENT	117	39	3312	1	4	3473	222	331
COLLIN	PROSPER POLICE DEPARTMENT	36	19	605	2	4	666	23	68
ROCKWALL	ROCKWALL COUNTY SHERIFF'S DEPARTMENT	37	10	1416	29	1	1493	100	145
ROCKWALL	ROCKWALL POLICE DEPARTMENT	203	63	1925	6	5	2202	89	236
DALLAS	SACHSE POLICE DEPARTMENT	30	51	473	3	1	558	17	49
DALLAS	SEAGOVILLE POLICE DEPARTMENT	53	16	953	12	2	1036	93	100
SOMERVELL	SOMERVELL COUNTY SHERIFF'S DEPARTMENT	96	10	282	15	2	405	27	55
PARKER	SPRINGTOWN POLICE DEPARTMENT	50	19	498	0	3	570	0	0
ERATH	STEPHENVILLE POLICE DEPARTMENT	19	4	109	0	0	132	2	4
KAUFMAN	TERRELL POLICE DEPARTMENT	224	54	1029	3	1	1311	72	163
ELLIS	WAXAHACHIE POLICE DEPARTMENT	150	68	1691	2	4	1915	101	194
PARKER	WEATHERFORD POLICE DEPARTMENT	102	56	1017	1	2	1178	49	92
DALLAS	WILMER POLICE DEPARTMENT	1	19	341	4	0	365	55	55
WISE	WISE COUNTY SHERIFF'S DEPARTMENT	66	14	1703	4	8	1795	158	157



Performance Report

Dec-19

County	PSAP	WIRELINE	VOIP	WIRELESS	TEXT	TELEMATICS	TOTAL	NON INITIALIZED	ABANDON
COLLIN	ALLEN POLICE DEPARTMENT	159	80	2,838	39	9	3,125	144	291
DALLAS	BALCH SPRINGS POLICE DEPARTMENT	64	57	2,332	4	3	2,460	167	184
WISE	BRIDGEPORT POLICE DEPARTMENT	71	6	97	0	0	174	3	3
JOHNSON	CLEBURNE POLICE DEPARTMENT	134	41	1,148	1	2	1,326	111	100
DALLAS	COCKRELL HILL POLICE DEPARTMENT	9	6	53	0	0	68	2	2
COLLIN	COLLIN COUNTY SHERIFF'S DEPARTMENT	171	73	4,845	29	12	5,130	365	519
HUNT	COMMERCE POLICE DEPARTMENT	15	17	235	5	0	272	19	17
NAVARRO	CORSICANA POLICE DEPARTMENT	121	63	1,182	17	2	1,385	72	100
WISE	DECATUR POLICE DEPARTMENT	59	46	327	6	2	440	13	31
ERATH	DUBLIN POLICE DEPARTMENT	21	1	56	0	1	79	4	1
ELLIS	ELLIS COUNTY SHERIFF'S DEPARTMENT	25	20	3,650	5	4	3,704	978	285
ERATH	ERATH COUNTY SHERIFF'S DEPARTMENT	28	3	680	0	0	711	119	123
KAUFMAN	FORNEY POLICE DEPARTMENT	72	19	851	5	1	948	47	78
COLLIN	FRISCO POLICE DEPARTMENT	342	192	5,976	21	30	6,561	624	872
HUNT	GREENVILLE POLICE DEPARTMENT	190	89	1,540	8	1	1,828	144	138
HOOD	HOOD COUNTY SHERIFF'S DEPARTMENT	305	34	1,805	0	3	2,147	92	200
HUNT	HUNT COUNTY SHERIFF'S DEPARTMENT	176	17	2,633	8	5	2,839	213	270
JOHNSON	JOHNSON COUNTY ESD	160	43	833	0	0	1,036	19	2
JOHNSON	JOHNSON COUNTY SHERIFF'S OFFICE	167	63	3,843	7	2	4,082	302	365
KAUFMAN	KAUFMAN COUNTY REGIONAL COMMUNICATION CENTER	214	35	4,186	27	8	4,470	331	390
PARKER	LIFECARE EMS	86	35	506	0	0	627	8	0
COLLIN	MCKINNEY POLICE DEPARTMENT	286	254	4,949	46	10	5,545	353	547
PALO PINTO	MINERAL WELLS POLICE DEPARTMENT	45	39	621	2	1	708	65	83
COLLIN	MURPHY POLICE DEPARTMENT	33	19	209	0	1	262	4	18
NAVARRO	NAVARRO COUNTY SHERIFF'S DEPARTMENT	128	54	1,624	4	5	1,815	85	108
ELLIS	NORTH ELLIS EMERGENCY DISPATCH	89	5	1,641	14	6	1,755	195	168
PALO PINTO	PALO PINTO COUNTY SHERIFFS DEPARTMENT	51	7	662	3	2	725	42	89
PARKER	PARKER COUNTY SHERIFF'S DEPARTMENT	117	22	3,363	0	7	3,509	222	344
COLLIN	PROSPER POLICE DEPARTMENT	103	15	590	7	1	716	38	77
ROCKWALL	ROCKWALL COUNTY SHERIFF'S DEPARTMENT	42	14	1,447	32	4	1,539	84	148
ROCKWALL	ROCKWALL POLICE DEPARTMENT	191	68	1,909	10	5	2,183	48	228
DALLAS	SACHSE POLICE DEPARTMENT	23	50	463	0	0	536	11	47
DALLAS	SEAGOVILLE POLICE DEPARTMENT	40	15	879	12	2	948	62	89
SOMERVELL	SOMERVELL COUNTY SHERIFF'S DEPARTMENT	57	3	258	13	1	332	39	36
PARKER	SPRINGTOWN POLICE DEPARTMENT	86	45	496	2	1	630	0	0
ERATH	STEPHENVILLE POLICE DEPARTMENT	19	1	98	0	2	120	2	3
KAUFMAN	TERRELL POLICE DEPARTMENT	277	86	1,023	4	0	1,390	74	175
ELLIS	WAXAHACHIE POLICE DEPARTMENT	175	48	1,866	4	3	2,096	95	173
PARKER	WEATHERFORD POLICE DEPARTMENT	130	46	1,072	6	3	1,257	63	103
DALLAS	WILMER POLICE DEPARTMENT	6	20	396	1	1	424	53	40
WISE	WISE COUNTY SHERIFF'S DEPARTMENT	66	11	1,760	5	1	1,843	146	177

Jan-20

County	PSAP	WIRELINE	VOIP	WIRELESS	TEXT	TELEMATICS	TOTAL	NON INITIALIZED	ABANDON
COLLIN	ALLEN POLICE DEPARTMENT	147	87	2608	28	7	2877	53	295
DALLAS	BALCH SPRINGS POLICE DEPARTMENT	71	53	2172	11	5	2312	69	185
WISE	BRIDGEPORT POLICE DEPARTMENT	86	0	88	0	1	175	0	6
JOHNSON	CLEBURNE POLICE DEPARTMENT	151	52	982	3	2	1190	37	85
DALLAS	COCKRELL HILL POLICE DEPARTMENT	2	9	37	0	0	48	0	0
COLLIN	COLLIN COUNTY SHERIFF'S DEPARTMENT	140	82	4466	26	5	4719	90	532
HUNT	COMMERCE POLICE DEPARTMENT	38	16	222	0	0	276	12	30
NAVARRO	CORSICANA POLICE DEPARTMENT	138	69	1121	19	4	1351	38	125
WISE	DECATUR POLICE DEPARTMENT	55	40	305	2	2	404	4	44
ERATH	DUBLIN POLICE DEPARTMENT	13	0	54	0	0	67	0	2
ELLIS	ELLIS COUNTY SHERIFF'S DEPARTMENT	82	25	2538	4	14	2663	69	255
ERATH	ERATH COUNTY SHERIFF'S DEPARTMENT	84	25	1088	1	2	1200	33	91
KAUFMAN	FORNEY POLICE DEPARTMENT	74	25	775	4	7	885	17	81
COLLIN	FRISCO POLICE DEPARTMENT	299	178	5367	22	15	5881	126	835
HUNT	GREENVILLE POLICE DEPARTMENT	227	69	1525	7	0	1828	46	166
HOOD	HOOD COUNTY SHERIFF'S DEPARTMENT	326	51	1620	5	7	2009	48	221
HUNT	HUNT COUNTY SHERIFF'S DEPARTMENT	169	17	2451	7	2	2646	118	289
JOHNSON	JOHNSON COUNTY ESD	170	46	795	0	0	1011	8	5
JOHNSON	JOHNSON COUNTY SHERIFF'S OFFICE	177	48	3598	7	1	3831	118	344
KAUFMAN	KAUFMAN COUNTY REGIONAL COMMUNICATION CENTER	225	35	3745	23	7	4035	87	392
PARKER	LIFECARE EMS	104	52	478	0	0	634	0	0
COLLIN	MCKINNEY POLICE DEPARTMENT	343	238	4577	34	15	5207	90	574
PALO PINTO	MINERAL WELLS POLICE DEPARTMENT	53	59	570	2	1	685	29	75
COLLIN	MURPHY POLICE DEPARTMENT	31	16	201	1	1	250	1	14
NAVARRO	NAVARRO COUNTY SHERIFF'S DEPARTMENT	134	53	1492	1	4	1684	20	119
ELLIS	NORTH ELLIS EMERGENCY DISPATCH	76	4	1711	17	3	1811	86	148
PALO PINTO	PALO PINTO COUNTY SHERIFFS DEPARTMENT	28	9	635	2	3	677	16	69
PARKER	PARKER COUNTY SHERIFF'S DEPARTMENT	145	30	3113	0	7	3295	83	314
COLLIN	PROSPER POLICE DEPARTMENT	56	9	516	5	1	587	7	64
ROCKWALL	ROCKWALL COUNTY SHERIFF'S DEPARTMENT	37	12	1446	37	1	1533	43	135
ROCKWALL	ROCKWALL POLICE DEPARTMENT	223	62	1759	7	6	2057	17	209
DALLAS	SACHSE POLICE DEPARTMENT	26	47	472	2	0	547	3	62
DALLAS	SEAGOVILLE POLICE DEPARTMENT	42	17	903	11	1	974	21	114
SOMERVELL	SOMERVELL COUNTY SHERIFF'S DEPARTMENT	56	4	228	13	0	301	4	48
PARKER	SPRINGTOWN POLICE DEPARTMENT	0	0	0	2	0	2	0	0
ERATH	STEPHENVILLE POLICE DEPARTMENT	14	1	81	0	0	96	0	5
KAUFMAN	TERRELL POLICE DEPARTMENT	239	80	939	4	2	1264	16	185
ELLIS	WAXAHACHIE POLICE DEPARTMENT	126	57	1704	7	5	1899	26	146
PARKER	WEATHERFORD POLICE DEPARTMENT	124	65	982	6	2	1179	24	102
DALLAS	WILMER POLICE DEPARTMENT	5	16	301	0	1	323	6	27
WISE	WISE COUNTY SHERIFF'S DEPARTMENT	77	10	1760	5	5	1857	49	148



### Board of Managers Attendance

Last Name	Fist Name	Entity	Appointee Title	3/7/2019	6/6/2019	9/5/2019	12/8/2019
Terrell	Steve	City of Allen	Mayor	P	P	P	P
Deeds	Roger	Hood County	Sheriff	P	P	P	A
Stringer	Jerry	Johnson County	Commissioner	P	P	P	P
Akin	N. Lane	Wise County	Sheriff	A	P	A	A
Berthiaume	Jennifer	City of Murphy	Mayor Pro Tem	P	P	P	A
Chambers	Danny	Somervell County	Judge	P	P	A	P
Coates	Matt	Erath County	Sheriff	A	A	P	A
Crews	Kerry	Hunt County	Judge (JOP)	P	P	A	P
Deen	Pat	Parker County	Judge	P	P	A	A
Eavenson	Harold	Rockwall County	Sheriff	P	P	P	A
Gorwood	Steven	Balch Springs, Cockrell Hill, Sachse, Seagoville & Wilmer	Mayor of Balch Springs	A	A	A	A
Hodges	Jeff	City of Prosper	Councilmember	P	P	P	P
Long	Shane	Palo Pinto County	Judge	P	P	A	A
Perry	Eddie	Navarro County		n/a	n/a	n/a	n/a
Richards	Hal	Kaufman County	Judge	A	P	A	P
Shemwell	La'Shadion	City of McKinney	Councilmember	P	P	P	P
Skinner	Jim	Collin County	Sheriff	A	P	P	A
Sowell	Will	City of Frisco	Councilmember	A	P	A	A
Stinson	Randy	Ellis County	Commissioner	P	P	P	P
Total Present							
Attendance Code: P= Present; A=Absent; NM= No Meeting							