



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

March 9, 2022  
12:30 PM

NCT9-1-1 Offices  
600 Six Flags Drive  
Arlington, Texas  
Centerpoint III, 2nd Floor, 9-1-1 Training Room A

REGULAR SESSION

- Call to order time: \_\_\_\_\_
- 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 – Vice-President, Jeff Hodges
2. Approval of December 2, 2021, Minutes – Vice-President, Jeff Hodges
3. Resolution to Accept and Acknowledge Receipt of the Annual Financial Report for the Fiscal Year Ending September 30, 2021– Norman Marquart
4. Resolution Authorizing a Contract with AT&T for FirstNet Hardware and Services– Clay Dilday
5. Resolution Authorizing a Grant Agreement with Commission on State Emergency Communications (CSEC) for Next Generation 9-1-1 – Christy Williams

INFORMATIONAL ITEMS

6. Quarterly Financial Report – Norman Marquart
7. Director’s Report – Christy Williams

OTHER BUSINESS

8. Other Business
9. Adjourn

Next Meeting: June 8, 2022

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 # 2022-03-01**

Meeting Date: March 9, 2022

Submitted By: Jeff Hodges  
NCT9-1-1 Vice-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 2022- March 2023 year.

President- Judge Hal Richards, Kaufman County

Vice-President- Councilmember Jennifer Berthiune, City of Murphy

Secretary- Sheriff N. Lane Akin, Wise County



**NORTH CENTRAL TEXAS EMERGENCY COMMUNICATIONS DISTRICT  
9-1-1 BOARD OF MANAGERS MEETING**

Minutes – December 2, 2021  
9-1-1 Training Center Room A  
600 Six Flags Drive  
Arlington, Texas

President, Roger Deeds called the meeting of the NCT9-1-1 Board of Managers to order at 12:32 PM on December 2, 2021.

**Members of the Board Present:**

1. Roger Deeds – President, Sheriff, Hood County
2. Jeff Hodges – Vice-President - Councilmember, City of Prosper
3. N. Lane Akin – Sheriff, Wise County
4. Jennifer Berthiaume – Councilmember, City of Murphy
5. Danny Chambers – County Judge, Somervell County
6. Terry Garrett – Sheriff, Rockwall County
7. Darrell Hale - Commissioner, Collin County
8. Chris Schulmeister – Councilmember, City of Allen
9. Randy Stinson – Commissioner, Ellis County
10. Mike White – Commissioner, Johnson County

**Members of the Board Absent:**

1. Hal Richards – Secretary, County Judge, Kaufman County
2. Jeff Bickerstaff – Mayor Pro Tem, City of Sachse
3. Matt Coates – Sheriff, Erath County
4. Kerry Crews – Judge (JOP), Hunt County
5. Pat Deen – County Judge, Parker County
6. Frederick Frazier – Councilmember, City of McKinney
7. Shane Long – County Judge, Palo Pinto County
8. Eddie Perry – Commissioner, Navarro County

**Members of the Staff Present:**

1. Mike Eastland – NCTCOG Executive Director
2. Christy Williams – Director of NCT9-1-1
3. Brittney Burross – 9-1-1 Quality Assurance Coordinator
4. Kari Gamez – 9-1-1 Sr. Administrative Assistant
5. Ken Kirkpatrick – Counsel for NCT9-1-1
6. Norman Marquart – NCTCOG Fiscal Manager
7. Kristin McKinney – 9-1-1 Visual Media Coordinator
8. Monte Mercer – NCTCOG Deputy Executive Director
9. Amelia Mueller – 9-1-1 Communications Coordinator
10. Hilaria Perez – 9-1-1 Administrative Program Coordinator
11. James Powell – Deputy Counsel for NCT9-1-1
12. Molly Rendon – NCTCOG Director of Administration
13. Randy Richardson – NCTCOG Fiscal Manager

- 14. LeAnna Russell – 9-1-1 Database Manager
- 15. Jessie Shadowens-James – 9-1-1 Strategic Services Manager
- 16. Jason Smith – 9-1-1 Operations Manager

**REGULAR SESSION**

**Action:**

**Item 1 Approval of September 2, 2021, Minutes**

President Roger Deeds stated that the minutes to be approved were from the September 2, 2021, Board meeting.

Attachment A

Upon a motion by Sheriff Lane Akin (seconded by Councilmember Chris Schulmeister) and by unanimous vote of all members present, the Board approved the minutes of the September 2, 2021, Board of Managers meeting.

**Item 2 Resolution Approving the Continuation of the North Central Texas Emergency Communications District and the 9-1-1 Emergency Service Fee**

The North Central Texas Emergency Communications District (NCT9-1-1) was created on December 5, 2018, pursuant to Chapter 772, Subchapter H, of the Texas Health and Safety Code. As outlined in Section 772.620 of the Code, “periodically, the board shall solicit public comments and hold a public review hearing on the continuation of the district and the 9-1-1 emergency service fee. The first hearing shall be held on or before the third anniversary of the date of the District's creation. Subsequent hearings shall be held on or before the third anniversary of the date each resolution required by Subsection (c) is adopted.” Notice of the hearing was provided in accordance with the statute and the public was encouraged to submit comments in writing or attend in person to provide feedback. The hearing took place immediately prior this Board meeting. There were no written comments received prior to the meeting nor were any comments made in person during the hearing. The Board was asked to adopt a resolution to continue the District and the 9-1-1 emergency service fee in accordance with Section 772.620(c).

Upon a motion by Councilmember Jennifer Berthiaume (seconded by Sheriff Terry Garrett) and by unanimous vote of all members present, the Board approved the resolution as presented.

**Item 3 Resolution Authorizing a Contract with GeoComm, Inc. for Annual Software Support and Maintenance Renewal**

The North Central Texas Emergency Communications District (NCT9-1-1) requested authorization to contract with GeoComm, Inc. for Software Support and Maintenance for mission critical public safety Geographic Information Systems (GIS) software, for a period of twelve months concluding November 30, 2022. NCT9-1-1 renews software services with GeoComm on an annual recurring basis and GeoComm included software and services as part of the 2020 North Texas SHARE contract.

Upon a motion by Commissioner Darrell Hale (seconded by Commissioner Randy Stinson) and by unanimous vote of all members present, the Board approved the resolution as presented.

**Item 4 Resolution Amending the NCT9-1-1 Policy for Emergency Communications Center (ECC)**

Adding an ECC, closing an ECC, consolidating ECCs with another agency, adding call-taking positions, or reducing the number of call-taking positions impact the NCT9-1-1 operational budget. Therefore, a policy was previously established and approved by the Board of Managers during the June 2020 Board meeting outlining the criteria that must be met to make a change, as well as the information required for a request to be considered.

The Strategic Advisory Committee (SAC) worked extensively with staff to refine the policy which included discussions at several quarterly meetings, creation of a subcommittee, and a specially called meeting to finalize the recommendations. Following the original Board approval, it was determined that an appeal/escalation process should be included for ECCs. NCT9-1-1 staff has again worked with the SAC to develop amended language. In addition to the appeal/escalation process, the term Public Safety Answering Point (PSAP) has now been replaced with the new industry-preferred terminology, Emergency Communications Center (ECC).

Attachment B

Upon a motion by Councilmember Jennifer Berthiaume (seconded by Judge Danny Chambers) and by unanimous vote of all members present, the Board approved the resolution as presented.

**Item 5 Resolution Adopting the NCT9-1-1 Policy for Boundary Changes and Annexations**

NCT9-1-1 is responsible for maintaining 9-1-1 systems in its service area. Boundary accuracy is essential for routing of 9-1-1 calls (voice) and requests for service (data). In response to recent disputes over county boundaries and the potential for future service area changes due to annexation, staff recommended adoption of a policy to outline how boundary changes within the 9-1-1 systems will be made.

NCT9-1-1 staff developed and sought feedback from the Strategic Advisory Committee (SAC) on a draft policy, which it subsequently approved. The draft Boundary Changes and Annexations policy was attached for Board consideration.

Attachment C

Upon a motion by Sheriff Lane Akin (seconded by Councilmember Jeff Hodges) and by unanimous vote of all members present, the Board approved the resolution as presented.

**INFORMATIONAL ITEMS**

**Item 6 Quarterly Financial Report**

Norman Marquart presented the Quarterly Financial Report for the period ending September 30, 2021.

Attachment D

**Item 7 Director’s Report**

Accomplishments and Achievements – NCT9-1-1 accomplishments were reviewed for the period September 2021- November 2021.

Attachment F

2022 Meeting Dates – Staff proposed changing the 2022 meetings from the first Thursday of March, June, September, and December to the second Wednesday of those months.

Board Appointments – One half of the Board positions are up for appointment/reappointment. Emails will be sent in December and appointments/reappointments must be made prior to the March 2022 meeting.

Culture Champion – Brittney Burross was chosen as the Culture Champion for NCT9-1-1 for the fourth quarter of 2021. Brittney exhibited the NCT9-1-1 values of heart, commitment, and collaboration.

Attachment E

Next Generation Funding Update – \$150,000,000 has been allocated to the Texas state NG911 account. It has not yet been distributed but funding must be dispersed to the Districts by December 2022 and spent by December 2024.

Attendance – Attendance from the previous Board meetings was included for review.

Attachment H

**OTHER BUSINESS**

Upon a motion by Councilmember Jennifer Berthiaume (seconded by Councilmember Jeff Hodges) and by unanimous vote of all members present, the meeting was adjourned at 1:11 PM.



**North Central Texas Emergency Communications District**

**Item # 2022-03-03**

Meeting Date: March 9, 2022

Submitted By: Norman Marquart  
Sr. Fiscal Manager

Item Title: Resolution to Accept and Acknowledge Receipt of the Annual Financial Report for the Fiscal Year Ending September 30, 2021

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 2021 fiscal transactions.

NCT9-1-1's Annual Financial Report, and the accompanying independent auditor's report for the fiscal year ended September 30, 2021, are presented for acceptance and 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 # 2022-03-03

**RESOLUTION TO ACCEPT AND ACKNOWLEDGE RECEIPT OF THE ANNUAL FINANCIAL REPORT FOR THE FISCAL YEAR ENDING SEPTEMBER 30, 2021**

**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 Emergency Communication Centers (ECC) 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, 2021, 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 accepts and acknowledges receipt of the Annual Financial Report for the fiscal year ending September 30, 2021.

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

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Jeff Hodges  
North Central Texas Emergency Communications District  
Councilmember, City of Prosper

I hereby certify that this Resolution was adopted by the Board of Managers of the North Central Texas Emergency Communications District on March 9, 2022.

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Hal Richards  
North Central Texas Emergency Communications District  
Judge, Kaufman County





**NORTH CENTRAL TEXAS EMERGENCY COMMUNICATIONS  
DISTRICT  
ANNUAL FINANCIAL REPORT  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021**

**Executive Director**  
Mike Eastland



**Deputy Executive Director**  
Monte Mercer, CPA  
**NCT 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, Assistant Director of Finance  
Norman Marquart, Fiscal Manager

NORTH CENTRAL TEXAS EMERGENCY COMMUNICATIONS DISTRICT **Continued****TABLE OF CONTENTS**

September 30, 2021

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## INTRODUCTORY SECTION



North Central Texas Emergency Communications District



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

March 9, 2022

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 fiscal year ended September 30, 2021, 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 discretely presented component unit of the NCTCOG Annual Financial Report (AFR). 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 61,739 (3.55%) persons during 2021 for a July 2021 total estimated population of 1.8 million.

The overall State population increased by 1.31%.

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

The primary focus for the North Central Texas Emergency Communications District (NCT9-1-1 or the District) during 2021 was maintaining a consistent level of service for our customers while continuing to operate in a hybrid office environment. To increase transparency between teams during this time, the program implemented measures that will continue after the pandemic is over. One of these is bi-weekly technology project update meetings. These allow members from all teams to be briefed on the latest technology projects, as well as initiatives on the horizon. The Leadership Team also began including team updates in the weekly electronic newsletter. This serves to help staff feel more connected. The updates serve a practical purpose as well. It allows staff to speak up if they have a special interest in a topic, a skillset that may benefit a project, or another project that needs to be considered when planning.

While continuing to work within a limited projects budget, NCT9-1-1 undertook several initiatives during the year to improve services for the population we serve:

Staff collaborated on the deployment of the District's first cloud-based dispatch mapping solution which was procured during the previous year. The implementation was completed virtually which presented staff with several obstacles as they worked through isolation and lack of face-to-face meetings. This phase cost \$126,000, during the fiscal year and is in the process of being finalized.

Staff coordinated another successful annual 9-1-1 Early Adopter Summit which invites 9-1-1 visionaries around the country to collaborate, share ideas, and hear the latest innovations in the industry. However,

despite the reinstatement of travel restrictions for several of our attendees, the planning committee was able to transition to a virtual event with less than six weeks to plan and execute.

The Data Team continues to lead the initiative to implement Real Time Text (RTT) in the region. Following the pilot during FY2020, staff worked with vendors and wireless providers to continue towards full implementation, making many modifications along the way. The team had to walk a largely unknown path as they sent requests to each of the wireless carriers to implement the service.

NCT9-1-1 recognizes that good mental health is vital to our telecommunicators, and the Operations Team rebranded our training to be centered around the wellness of our people. While not easy or fast, the team also hosted hybrid Regional Telecommunicator Academies (RTA #10 and RTA #11), which graduated a total of 28 new telecommunicators. These academies included necessary safety precautions and persevered through several COVID-related interruptions.

In addition, the Operations Team worked for several months to overcome roadblocks from multiple avenues to become a FEMA-certified IPAWS Alerting Agency in order to inform the public of 9-1-1 service interruptions.

The GIS Team completed a 3D mapping pilot with a local university. While many in our industry focus on problems with federal Z-axis requirements and telecommunicators receiving actionable data, this team worked to identify and test potential solutions.

The Technology Team executed renewals to extend our current Next Generation Core Services provider at a cost of \$820,000. The team also made several upgrades/replacements to improve the experience for our telecommunicators. These include replacing one-third of the existing genovation keypads for \$15,000, with new stream deck devices which act as a shortcut, or speed dial, for the telecommunicator. They also replaced one-third of the ECC position monitors for \$46,500. The team will continue to replace an additional third over the next two years. An end-of-life SD-WAN, which is a virtualized service that connects and extends our network over the large geographical distance covered by our region, was replaced for \$119,000.

Our focus extends beyond service to our constituents via 9-1-1 call delivery. Staff responded to victims of Hurricane Ida by sending a TERT team and adopting ECCs and sending care packages. The NCT9-1-1 staff also worked with Tarrant County 9-1-1 to collect over 2,700 items for those in need in our communities this holiday season and many of them volunteered at the local food bank.

Over the previous year, several potential opportunities for funding developed. NCT9-1-1 has been funded solely through the 9-1-1 service fee in the past and the grant world is largely new to our program. A Next Generation NG9-1-1 Fund which includes \$150,000,000 has been allocated to Texas. These funds are in a state NG911 account and must be fully dispersed to the districts, municipalities and regional planning commissions by December 2022 and spent by December 2024. NCT9-1-1 is working through the Texas 9-1-1 Alliance to apply for an allocation from this funding.

The district continues to make enhancements to our planning processes which allows us to better project financial needs over the next several years. We improve this process each year and this past year revealed true value to this practice. Our strategic plan has a “roadmap” outlining projects for the next five

years. Having this in place allowed us to quickly pull needed information to submit for the grant funding. It also assured that all the projects we requested were well thought out and necessary for the implementation of Next Generation 9-1-1. We have project plans available that will allow us to move through planning and procurement at a rapid pace to meet the grant timeline requirements.

### **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 2021 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.





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North Central Texas Emergency Communications District  
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despite the reinstatement of travel restrictions for several of our attendees, the planning committee was able to transition to a virtual event with less than six weeks to plan and execute.

The Data Team continues to lead the initiative to implement Real Time Text (RTT) in the region. Following the pilot during FY2020, staff worked with vendors and wireless providers to continue towards full implementation, making many modifications along the way. The team had to walk a largely unknown path as they sent requests to each of the wireless carriers to implement the service.

NCT9-1-1 recognizes that good mental health is vital to our telecommunicators, and the Operations Team rebranded our training to be centered around the wellness of our people. While not easy or fast, the team also hosted hybrid Regional Telecommunicator Academies (RTA #10 and RTA #11), which graduated a total of 28 new telecommunicators. These academies included necessary safety precautions and persevered through several COVID-related interruptions.

In addition, the Operations Team worked for several months to overcome roadblocks from multiple avenues to become a FEMA-certified IPAWS Alerting Agency in order to inform the public of 9-1-1 service interruptions.

The GIS Team completed a 3D mapping pilot with a local university. While many in our industry focus on problems with federal Z-axis requirements and telecommunicators receiving actionable data, this team worked to identify and test potential solutions.

The Technology Team executed renewals to extend our current Next Generation Core Services provider at a cost of \$820,000. The team also made several upgrades/replacements to improve the experience for our telecommunicators. These include replacing one-third of the existing genovation keypads for \$15,000, with new stream deck devices which act as a shortcut, or speed dial, for the telecommunicator. They also replaced one-third of the ECC position monitors for \$46,500. The team will continue to replace an additional third over the next two years. An end-of-life SD-WAN, which is a virtualized service that connects and extends our network over the large geographical distance covered by our region, was replaced for \$119,000.

Our focus extends beyond service to our constituents via 9-1-1 call delivery. Staff responded to victims of Hurricane Ida by sending a TERT team and adopting ECCs and sending care packages. The NCT9-1-1 staff also worked with Tarrant County 9-1-1 to collect over 2,700 items for those in need in our communities this holiday season and many of them volunteered at the local food bank.

Over the previous year, several potential opportunities for funding developed. NCT9-1-1 has been funded solely through the 9-1-1 service fee in the past and the grant world is largely new to our program. A Next Generation NG9-1-1 Fund which includes \$150,000,000 has been allocated to Texas. These funds are in a state NG911 account and must be fully dispersed to the districts, municipalities and regional planning commissions by December 2022 and spent by December 2024. NCT9-1-1 is working through the Texas 9-1-1 Alliance to apply for an allocation from this funding.

The district continues to make enhancements to our planning processes which allows us to better project financial needs over the next several years. We improve this process each year and this past year revealed true value to this practice. Our strategic plan has a "roadmap" outlining projects for the next five

years. Having this in place allowed us to quickly pull needed information to submit for the grant funding. It also assured that all the projects we requested were well thought out and necessary for the implementation of Next Generation 9-1-1. We have project plans available that will allow us to move through planning and procurement at a rapid pace to meet the grant timeline requirements.

### **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 2021 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.

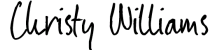
***Acknowledgments***

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.

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Mike Eastland  
Executive Director

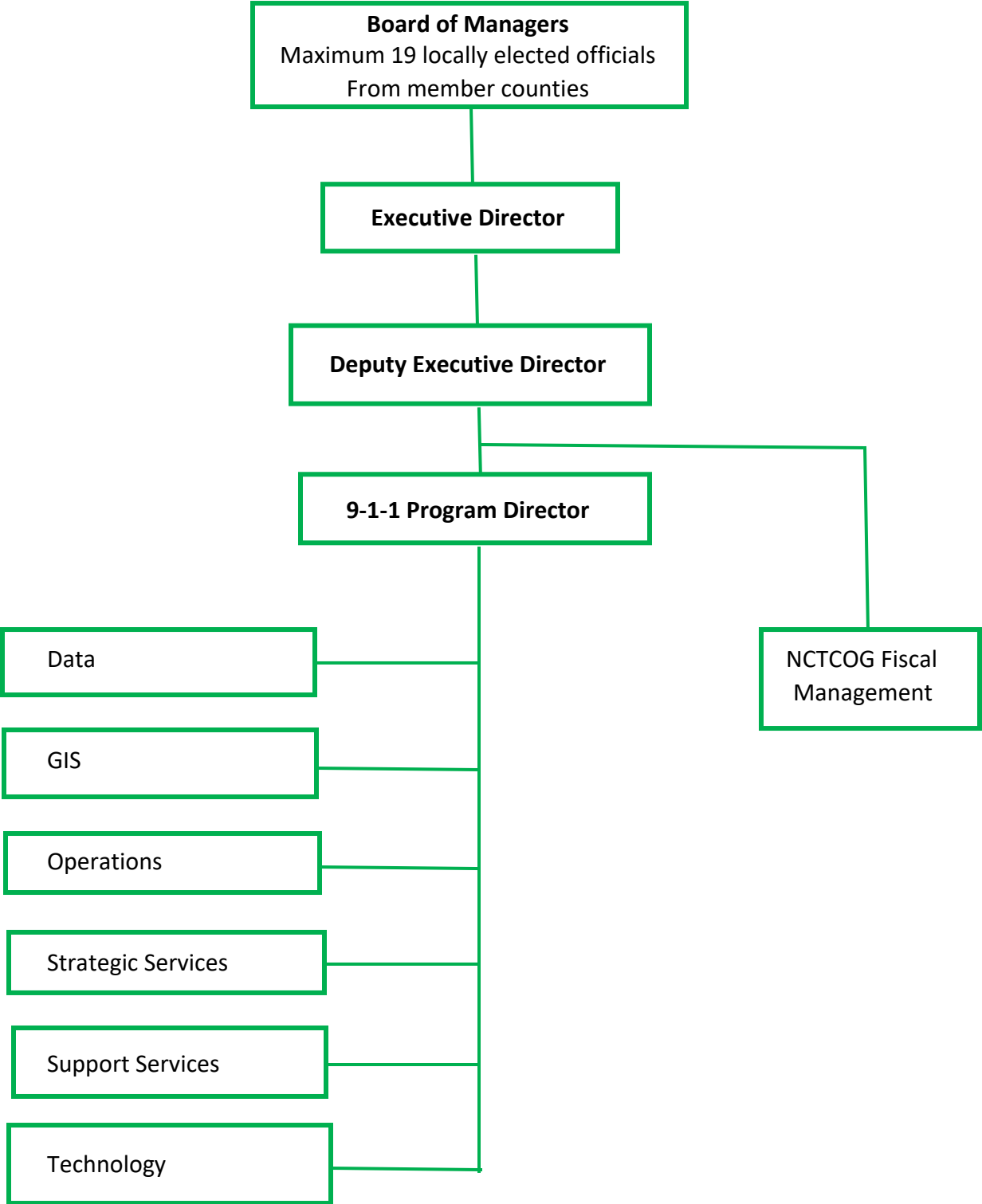
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Monte Mercer, CPA  
Deputy Executive Director

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Christy Williams  
NCT 9-1-1 Program Director

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Molly Rendon  
Director of Administration

# Organizational Chart

## North Central Texas Emergency Communications District



## NORTH CENTRAL TEXAS EMERGENCY COMMUNICATIONS DISTRICT

## 2021 – 2022 BOARD OF MANAGERS

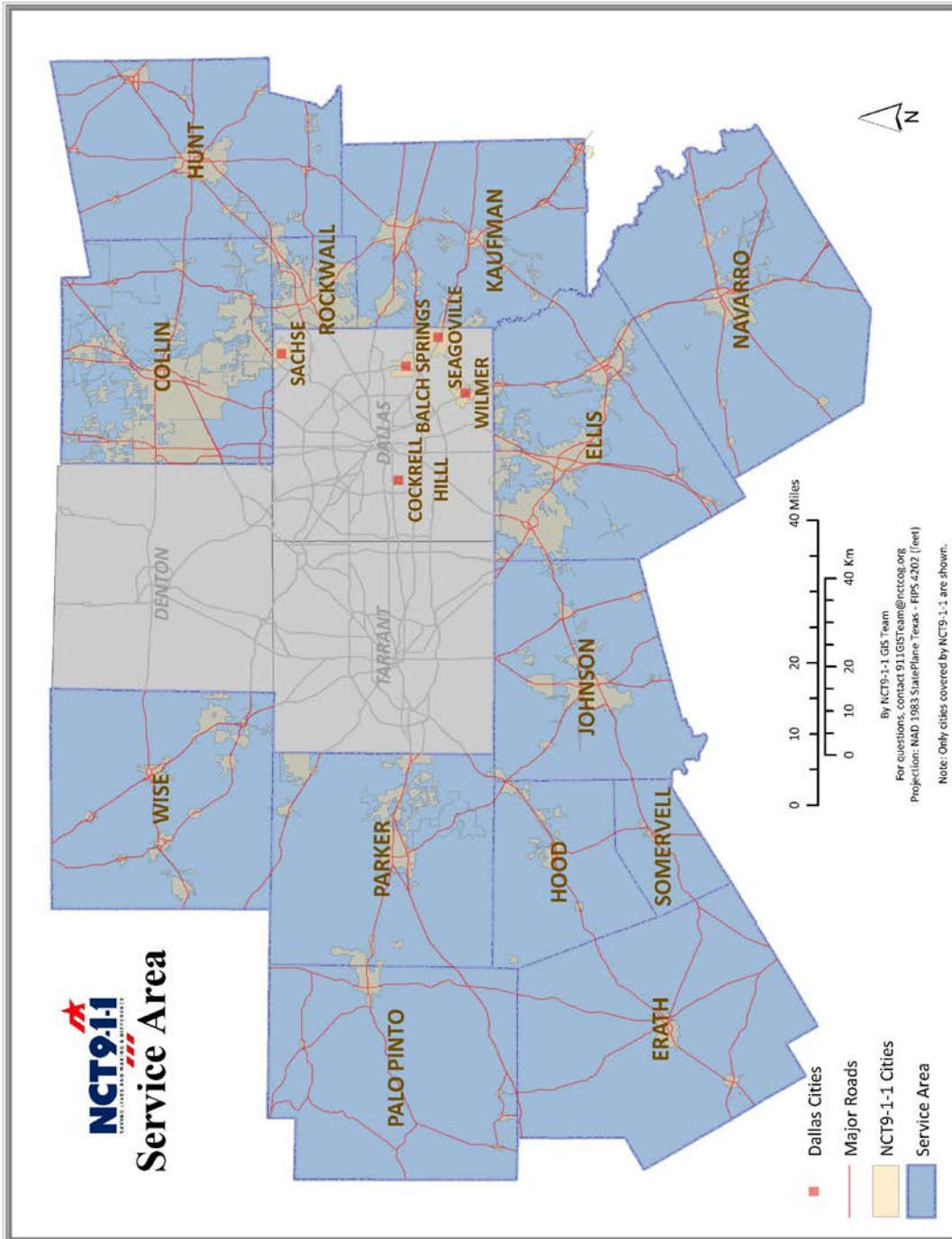
<b><u>Board President</u></b> Sheriff Roger Deeds Hood County	
<b><u>Board Vice-President</u></b> Councilmember Jeff Hodges City of Prosper	<b><u>Board Secretary</u></b> Judge Hal Richards Kaufman County

Members

Sheriff N. Lane Akin Wise County	Mayor Pro Tem Jennfer Berthiaume City of Murphy
Councilmember Chris Schulmeister City of Allen	Judge Danny Chambers Somervell County
Sheriff Matt Coates Erath County	Judge Kerry Crews Hunt County
Sheriff Terry Garrett Rockwall County	Judge Shane Long Palo Pinto County
Commissioner Eddie Perry Navarro County	Councilmember Frederick Frazier City of McKinney
Commissioner Darrell Hale Collin County	Vacant City of Frisco
Commissioner Randy Stinson Ellis County	Commissioner Mike White Johnson County
Mayor Pro Tem Jeff Bickerstaff Dallas County Cities	Judge Pat Deen Parker 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 Jason Smith
Data LeAnna Russell	GIS Rodger Mann	Support Services Hilaria Perez
NCTCOG Director of Administration Molly Rendon	NCTCOG Fiscal Management Norman Marquart	









Fort Worth Office  
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Fort Worth, Texas 76102  
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## INDEPENDENT AUDITOR'S REPORT

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 year ended September 30, 2021, 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*

The District's 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.



***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, 2021, and the respective changes in financial position and cash flows thereof for the year then 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 4 to 10 and budgetary comparison information on pages 36 to 38 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***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Council's basic financial statements. The introductory section is presented for purposes of additional analysis and is not a required part of the basic financial statements.

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 24, 2022 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.

*Whitley Penn LLP*

Fort Worth, Texas  
February 24, 2022

**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 fiscal year ended September 30, 2021. This is the 3rd year of operations for the District. 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 - v of this report.

### **Financial Highlights**

- District's assets exceeded liabilities at the close of the most recent fiscal year by \$5,287,707 (*net position*). Of this amount of \$4,398,461 (unrestricted net position) may be used to meet the District's ongoing obligations to creditors and service implementation, of which \$3,071,918 is assigned for capital replacement.
- The District's total net position increased \$146,532 primarily due to revenues exceeding expenditures by \$2,016,124 for the fiscal year. This increase was offset by depreciation expense on assets totaling \$1,869,593 for the current fiscal year.
- The portion of net position invested in capital assets total \$889,246 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. (See note K).
- The District's General Fund reported an ending fund balance of \$4,398,461, an increase of \$2,016,124 in comparison with the prior year. A portion of these funds totaling \$4,101,918 are available for spending at the District's discretion. \$3,071,918 is assigned for capital replacement. The remaining \$296,543 of fund balance is committed for current obligations.

### **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 the District's assets, liabilities, and deferred inflows of resources 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 utilizes a General Fund.

**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 12 and 13 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 14-33 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 34-38 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 District, total assets exceeded liabilities by \$5,287,707 at the close of the most recent fiscal year. This is the third year of operations for the District. Following is a summary of the Government-wide Statement of Net Position:

**COMPARATIVE SCHEDULE OF NET POSITION**

*Governmental Activities*

*September 30, 2021 and 2020*

	2021	2020
Current and other assets	\$ 4,807,562	\$ 3,775,337
Capital assets	889,246	2,758,838
<b>Total Assets</b>	<b>5,696,808</b>	<b>6,534,175</b>
Other liabilities	367,501	1,326,967
Deferred inflows of resources	41,600	66,033
<b>Net Position</b>		
Investment in capital assets	889,246	2,758,838
Unrestricted		
Committed	296,543	380,617
Assigned - capital replacement	3,071,918	951,720
Unassigned	1,030,000	1,050,000
<b>Total Unrestricted</b>	<b>4,398,461</b>	<b>2,382,337</b>
<b>Total Net Position</b>	<b>\$ 5,287,707</b>	<b>\$ 5,141,175</b>

A portion of the District's net position, 889,246, (17%), reflects its investment in capital assets (e.g., equipment).

Unrestricted net position of \$4,398,461 (83%) may be used to meet the District's ongoing obligations to creditors and for service implementation. Unrestricted net position increased \$2,016,124(85%) from prior year. This unrestricted net position will provide the District operating and capital replacement reserves.

**COMPARATIVE SCHEDULE OF CHANGES IN NET POSITION**

*Governmental Activities*

*For the Years Ended September 30, 2021 and 2020*

	2021	2020
<b>Revenues</b>		
9-1-1 Service Fees	\$ 10,853,085	\$ 10,424,891
Local Contributions & Other Income	12,032	29,286
<b>Total Revenue</b>	10,865,117	10,454,176
<b>Expenses</b>		
Staff Costs	4,222,034	4,329,247
NCTCOG Fiscal Agent Costs	279,349	277,132
Cost of Operations	3,836,119	3,664,384
Local Government Reimbursements	511,491	545,531
Depreciation	1,869,593	3,007,970
<b>Total Expenses</b>	10,718,586	11,824,264
Increase (decrease) in net position	146,531	(1,370,088)
Net position - beginning	5,141,176	6,511,263
<b>Net position - ending</b>	\$ 5,287,707	\$ 5,141,175

Significant components of the net position activity are as follows:

Governmental activities total revenues are comprised of the following components:

- Emergency communication service fees are collected from fees imposed on telephone service providers. Service fee revenue increased \$428,195 or 4% from fiscal year 2020. 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. The District's percentage of total State population increased in fiscal year 2021. State population increased 1.31% in fiscal year 2021. Current year revenue totaled \$9,152,824 or 84% of total service fees collected. This is an increase of \$581,303 from fiscal year 2020. The change is due to a 3% increase in wireless receipts to the State. The District's population percentage of the State increased 3% in the fiscal year.
  - Landline – These fees are sent directly to the District by the telephone providers located within our region. The current year revenue totaled \$1,700,261 or 16% of total service fees collected. This is a decrease of \$153,109 from fiscal year 2020. Use of landline phones continue to decrease. This trend should continue. There was \$26,000 of fiscal year 2019 assessments collected in fiscal year 2021. These receipts were from the first months of



operation for the District. The telephone providers originally remitted the funds to the Comptroller.

- Local contributions are funds collected by various sources for special events or projects. This is not a significant portion of the District's revenue.

Governmental activities total expenses include operating expenses totaling \$8,848,993 and depreciation expense totaling \$1,869,593. Operating expenses increased \$32,699 from fiscal year 2020. Key elements of the operating expenses are as follows:

- Staff costs which primarily include salaries and fringe benefits and other costs to provide programmatic support totaled \$4,222,034 in fiscal year 2021. This was a decrease of \$107,213 or 2.5% as compared to fiscal year 2020 primarily due to less cost reimbursement to Texas 9-1-1 Alliance in fiscal year 2021 totaling \$58,437. Additionally travel and employee development was less in fiscal year 2021 due to COVID travel restriction.
- NCTCOG was established as the fiscal agent for the District in December 2018 (See Note E on pages 28-29 of this report). These costs include accounting, legal and marketing costs for the District. NCTCOG fiscal agent costs for the year totaled \$279,349. This is an increase of \$2,217 or 1% as compared to fiscal year 2020.
- Cost of operations are direct operating costs for the District totaling \$3,836,119. These costs primarily include data network, equipment and software support and maintenance, and contract services. This is an increase of \$171,735 or 5% as compared to fiscal year 2020. Key elements of this category include:
  - Network security upgrades
  - Decrease in contract services costs for strategic services in fiscal year 2021.

### **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 District'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 \$4,398,461, an increase of \$2,016,124 or 85% as compared with the prior year. Approximately 96% of this total (\$4,101,918) is available for spending at the District'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. Assigned and unassigned fund balance (\$4,101,918) represents approximately 46% of total governmental fund expenditures of \$8,843,172. The remainder of fund balance (\$296,543) is reserved to indicate that it is not available for use because it has already been committed to liquidate contracts and purchase orders of the prior period along with future project obligations.

### **General Fund Budgetary Highlights**

During the year there was no need for any amendments to increase either the original estimated revenues or original budgeted expenditures. The District budget provided for a fund balance increase totaling \$100,630, actual fund balance increase for the year totaled \$2,016,124 (see supplementary information). This increase is due to higher wireless revenue than expected and lower expenditures than planned primarily due to the following:

- Total staff costs were below end of year targets by \$566,887 or 12% due to the following:
  - Two (2) positions unfilled during the year.
  - Training and travel restrictions due the COVID pandemic.
  - Less fleet costs than planned due to COVID restrictions.
  - Texas 911 Alliance reimbursement was less than planned.
- Cost of operations expenditures were below end of year targets by \$777,466 or 17%. This was primarily due to lower contract services costs. The District made a concerted effort to keep these costs low to develop a fund balance for operating and capital expenditure reserves.

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

**Capital assets.** The District's investment in capital assets as of September 30, 2021, totaled \$889,246 (net of accumulated depreciation). This investment in capital assets includes equipment and leasehold improvements. This investment also includes capital assets transferred from NCTCOG at District formation. Detailed information on the District's capital assets can be found in Note F.

### **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. Revenues for fiscal year 2022 are projected to total \$10,617,000 as follows:

- \$9,060,000 or (85%) 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.
- \$1,550,000 or (15%) projected from landline providers. Landline revenue is sent directly to the District from the telephone providers.
- \$7,000 is projected from other local sources. This includes microwave tower space rental and interest earned on investments.

The District is planning on utilizing \$597,250 of accumulated fund balance in fiscal year 2022 for new capital expenditures.

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

Service fee rates for wireless providers is set by the Texas Legislature. The 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 \$11,214,2500 for Fiscal Year 2022 resulting in a balanced budget. Salaries and fringe benefits totaling \$3,480,400 (31%) account for the largest portion of the operating budget followed by network cost totaling \$2,661,650 (24%).

### **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, 2021

Item # 2022-03-03  
 Attachment B  
 Continued

	General Fund	Adjustments	Government- Wide Net Position
<b>Assets:</b>			
Cash and Cash Equivalents	\$ 3,777,999	\$ -	\$ 3,777,999
Receivables	733,020	-	733,020
Prepays and Other Assets	296,543	-	296,543
Capital Assets, net of accumulated depreciation	-	889,246	889,246
<b>Total Assets</b>	<u>4,807,562</u>	<u>889,246</u>	<u>5,696,808</u>
<b>Liabilities:</b>			
Payable to NCTCOG	238,436	-	238,436
Unearned Revenue	129,065	-	129,065
<b>Total Liabilities</b>	<u>367,501</u>	<u>-</u>	<u>367,501</u>
<b>Deferred Inflow of Resources</b>	41,600	-	41,600
<b>Fund Balance / Net Position:</b>			
<b>Fund Balance</b>			
Unrestricted			
Committed	296,543	(296,543)	-
Assigned - Capital Replacement	3,071,918	(3,071,918)	-
Unassigned	1,030,000	(1,030,000)	-
<b>Total Unrestricted</b>	<u>4,398,461</u>	<u>(4,398,461)</u>	<u>-</u>
<b>Subtotal Fund Balance</b>	<u>4,398,461</u>	<u>(4,398,461)</u>	<u>-</u>
<b>Net Position</b>			
Investment in Capital Assets	-	889,246	889,246
Unrestricted	-	4,398,461	4,398,461
<b>Subtotal Net Position</b>	<u>-</u>	<u>5,287,707</u>	<u>5,287,707</u>
<b>Total Fund Balance / Net Position</b>	<u>\$ 4,398,461</u>	<u>\$ 889,246</u>	<u>\$ 5,287,707</u>

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 ACTIVITIES AND GOVERNMENTAL FUND  
 REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
 FOR THE YEAR ENDED SEPTEMBER 30, 2021

Item # 2022-03-03  
 Attachment B  
 Continued

	General Fund	Adjustments	Statement of Activities
<b>Revenues</b>			
Wireless Service Fees	\$ 9,152,824	\$ -	\$ 9,152,824
Landline Service Fees	1,700,261	-	1,700,261
Local Contributions & Other Income	12,032	-	12,032
Total Revenues	<u>10,865,117</u>	<u>-</u>	<u>10,865,117</u>
<b>Expenditures / Expenses</b>			
Staff Costs	4,222,034	-	4,222,034
NCTCOG Fiscal Agent Costs	279,349	-	279,349
Cost of Operations	3,836,119	-	3,836,119
Local Government Reimbursements	511,491	-	511,491
Depreciation	-	1,869,593	1,869,593
Total Expenditures / Expenses	<u>8,848,993</u>	<u>1,869,593</u>	<u>10,718,586</u>
Change in Fund Balance / Net Position	2,016,124	(1,869,593)	146,531
<b>Fund Balance / Net Position</b>			
Beginning	<u>2,382,337</u>	<u>2,758,839</u>	<u>5,141,176</u>
Ending	<u>\$ 4,398,461</u>	<u>\$ 889,246</u>	<u>\$ 5,287,707</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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**NOTE A - GENERAL STATEMENT AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**General Statement**

The North Central Texas Emergency Communications District (NCT9-1-1 or 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'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 North Central Texas Emergency Communications District was created on December 5, 2018. As a political subdivision of the State, NCT9-1-1 provides 9-1-1 service to more than 40 Emergency Communications Centers (ECC) across North Central Texas. The District's 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. 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 with the exception of Collin County and the cities within Dallas County. The mayor of each Collin County member city makes its Board appointment and the member cities in Dallas County are responsible for mutually agreeing and making notification of Board appointment. Each Board member's term of office is two years, and the terms are staggered so that half of the Board is up for appointment each year.



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

**Reporting Entity (continued)**

NCTCOG serves as the fiscal and administrative agent of the District and provides staff. All expenses for these services are reimbursed by the District.

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 discretely presented component unit of the NCTCOG. As a discretely presented 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 District has presented the General Fund as a major fund.

**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.

**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.

Deferred inflows arise from long term receivables created during the startup of the District. The amounts are recognized in the periods that they are collected.

**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 Annual Comprehensive 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.

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

**Investments**

The Board authorized NCTCOG to invest available District funds on behalf of the District according to the NCTCOG's investment policies and procedures.

See note B for details of the District investments. 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, 2021. 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

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

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

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 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, 2021.

**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.

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

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

*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 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 ten (10) percent of the annual revenue budget at the end of the fiscal year. The District considers a fund balance of less than ten percent of budgeted revenues 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 J.

**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, 2021, are classified in the accompanying financial statements as follows:



**NOTE B - CASH AND INVESTMENTS (continued)  
 Legal and Contractual Provisions Governing Deposits and Investments (continued)**

Statement of net position:

Primary Government:	
Total Cash and Investments	<u>\$ 3,777,999</u>

Cash and investments as of September 30, 2021 consist of the following:

Deposits with financial institutions	\$ 1,627,712
TxPool Governmental Investment Fund	<u>2,150,287</u>
Total Cash and Investments	<u>\$ 3,777,999</u>

**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, 2021, all the District's investments of \$2,150,287 was invested in the TexPool Local Government Investment Funds. NCTCOG did not invest in any securities on behalf of the District which are highly sensitive to interest rate fluctuations.

**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:

**NOTE B - CASH AND INVESTMENTS (continued)  
Custodial Credit Risk (continued)**

- The Public Funds Investment Act requires that a financial institution secure deposit 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, 2021, 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:

**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

**NORTH CENTRAL TEXAS EMERGENCY COMMUNICATIONS DISTRICT  
 NOTES TO FINANCIAL STATEMENTS (continued)  
 For the Fiscal Year Ended September 30, 2021**

**Item # 2022-03-03  
 Attachment B  
 Continued**

**NOTE B - CASH AND INVESTMENTS (continued)  
 Investment in Local Government Pools (continued)**

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 to 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 have been redirected to the District. As of September 30, 2021, there are still approximately \$41,600 of fees from these months remaining to be collect by the District.

9-1-1 Service Fees Due as of September 30, 2021:

Wireless Fees	\$	455,699
Landline Fees		235,721
Total Service Fees Due September 30, 2021		<u>691,420</u>

Deferred Inflows

Uncollected Receivables from FY2019		41,600
Total Deferred Inflows		<u>41,600</u>

Total Receivables as of September 30, 2021	\$	<u><u>733,020</u></u>
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**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, 2021, there were payables due from the District to the NCTCOG (as fiscal agent for the District) totaling \$238,436.

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 defined by 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.

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

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

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 \$464,231 for District staff and \$32,514 for NCTCOG staff charged to the District resulting in an overall indirect cost of \$496,745 for Fiscal Year 2021. The District allocated costs for NCTCOG benefits were \$956,268 for District staff and \$66,975 for NCTCOG staff charged to the District resulting in an overall benefit cost of \$1,023,243 for Fiscal Year 2021.

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. NCTCOG technology support costs are allocated to departments primarily on type of equipment supported and services provided.

Fiscal Year 2021 network service costs totaled \$196,573 for the District. The District reimbursed NCTCOG an additional \$13,764 of network service cost for NCTCOG staff providing fiscal agent support resulting in an overall cost of \$210,336 for fiscal year 2021.

**NORTH CENTRAL TEXAS EMERGENCY COMMUNICATIONS DISTRICT  
NOTES TO FINANCIAL STAMTENTS (continued)  
For the Fiscal Year Ended September 30, 2021**

**Item # 2022-03-03  
Attachment B  
Continued**

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

**Payable to NCTCOG**

As of September 30, 2021, the District has a payable to NCTCOG totaling \$238,436. These amounts are for year-end transactions in process. A summary of the amounts due to NCTCOG are as follows:

	<u>General Fund</u>	<u>Speical Revenue Fund</u>	<u>Total</u>
<b>Due To NCTCOG</b>			
Accounts Payable	\$ 141,262	\$ -	\$ 141,262
Salaries & Wages Payable	196,182	-	196,182
Other Payables	12,316	-	12,316
Unearned Local Revenue Transferred at District Creation		(111,323)	(111,323)
<b>Total Due to NCTCOG</b>	<u>\$ 349,760</u>	<u>\$ (111,323)</u>	<u>\$ 238,436</u>

**NORTH CENTRAL TEXAS EMERGENCY COMMUNICATIONS DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS (continued)**  
**For the Fiscal Year Ended September 30, 2021**

**Item # 2022-03-03**  
**Attachment B**  
**Continued**

**NOTE F – CAPITAL ASSETS**

A summary of changes in the capital assets for the fiscal year ended September 30, 2021, follows:

	Balance at September 30 2020	Increases	Decreases	Balance at September 30 2021
<b>General Fund Capital Assets</b>				
<u>Assets transferred from NCTCOG</u>				
Capital Assets being Depreciated				
Equipment and Furniture	\$ 14,766,883	\$ -	\$ (774,336)	\$ 13,992,547
Leasehold Improvements	854,251	-	-	854,251
Total Assets Transferred	<u>\$ 15,621,134.39</u>	<u>\$ -</u>	<u>\$ (774,335.97)</u>	<u>\$ 14,846,798.42</u>
Accumulated Depreciation				
Equipment and Furniture	12,908,507	1,505,668	(774,336)	13,639,840
Leasehold Improvements	503,154	49,991	-	553,145
Total Accumulated Depreciation	<u>13,411,661</u>	<u>1,555,660</u>	<u>(774,336)</u>	<u>14,192,985</u>
Total Assets Transferred from NCTCOG, net	2,209,473	(1,555,660)	-	653,814
<u>Assets acquired by the District</u>				
Equipment and Furniture	941,800	1	-	941,801
Total Assets Acquired	<u>941,800</u>	<u>1</u>	<u>-</u>	<u>941,801</u>
Accumulated Depreciation				
Equipment and Furniture	392,435	313,934	-	706,369
Total Accumulated Depreciation	<u>392,435</u>	<u>313,934</u>	<u>-</u>	<u>706,369</u>
Total Assets Acquired, net	<u>549,365</u>	<u>(313,933)</u>	<u>-</u>	<u>235,432</u>
Capital assets, net	<u>\$ 2,758,838</u>	<u>\$ (1,869,593)</u>	<u>\$ -</u>	<u>\$ 889,246</u>

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 the primary government as follows:

Equipment	\$ 1,819,602
Leasehold Improvements	49,991
Total depreciation expense	<u>\$ 1,869,593</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 \$242,707 during fiscal year 2021 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 \$121,353 during 2021 equal to six percent (6%) of gross salaries. Total District payroll for the year totaled \$2,022,555 including \$2,022,555 payroll covered by the plan. Employees become forty percent (40%) vested in the NCTCOG's contributions 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 Flexential during Fiscal Year 2015 for the lease of two (2) commercial data centers. The contract was amended on April 1, 2020 for thirty-six (36) months. The maximum amount authorized for the amended contract is an amount not to exceed \$2,935,977. The District’s rental expenditures under this service agreement totaled \$301,749 for Fiscal Year 2021.

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

<u>Year Ending September 30</u>	<u>Amount</u>
2022	\$ 282,410
2023	<u>140,818</u>
	<u>\$ 423,228</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 2021 facilities costs totaled \$405,557 for the District. The District reimbursed NCTCOG an additional \$7,996 of facilities cost for NCTCOG staff providing fiscal agent support for a total facilities cost of \$413,553.



**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 \$129,065 as of September 30, 2021.

**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 “reserve” totaling ten percent (10%) of annual revenue budget. 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.

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

		<u>General Fund</u>
<b>FUND BALANCES:</b>		
Restricted		\$ -
Unrestricted:		
Committed		296,543
Assigned - Capital Replacement	\$ 3,071,918	
Unassigned	<u>1,030,000</u>	
Total Assigned / Unassigned		<u>4,101,918</u>
Total Unrestricted		<u>4,398,461</u>
 <b>Total Fund Balances</b>		 <u><u>\$ 4,398,461</u></u>

**REQUIRED SUPPLEMENTAL SCHEDULES**

NORTH CENTRAL TEXAS EMERGENCY COMMUNICATIONS DISTRICT  
BUDGETARY COMPARISON  
GENERAL FUND  
YEAR ENDED SEPTEMBER 30, 2021

	Budgeted Amount		Budget Basis Actual	Variance With Final Budget Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Wireless	\$ 8,500,000	\$ 8,500,000	\$ 9,152,824	\$ 652,824
Landline	1,800,000	1,800,000	1,700,261	(99,739)
Other Revenue	-	-	6,211	6,211
Total Revenues	10,300,000	10,300,000	10,859,296	559,296
<b>EXPENDITURES</b>				
Staff Costs	4,783,100	4,783,100	4,216,213	(566,887)
Fiscal Agent Support	315,550	315,550	279,349	(36,201)
Cost of Operations	4,510,720	4,510,720	3,733,254	(777,466)
Local Government Reimbursements	590,000	590,000	614,356	24,356
Total Expenditures	10,199,370	10,199,370	8,843,172	(1,356,198)
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>100,630</u>	<u>100,630</u>	<u>2,016,124</u>	<u>1,915,494</u>
Fund Balance - Beginning	<u>2,016,124</u>	<u>2,016,124</u>	<u>2,382,337</u>	<u>366,213</u>
Fund Balance - Ending	<u>\$ 2,116,754</u>	<u>\$ 2,116,754</u>	<u>\$ 4,398,461</u>	<u>\$ 2,281,707</u>

**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 assets or long-term liabilities. Accordingly, the Budgetary Comparison Schedule - General Fund is prepared on the basis utilized in preparing the budget.

NORTH CENTRAL TEXAS EMERGENCY COMMUNICATIONS DISTRICT  
*NOTES TO REQUIRED SUPPLEMENTAL INFORMATION*  
*SEPTEMBER 30, 2021*

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

General Fund

Total Net Expenditures	\$ 8,848,993
Less Cost of Designated Funds	<u>(5,821)</u>
Total Budgetary Expenses	<u>\$ 8,843,172</u>

NORTH CENTRAL TEXAS EMERGENCY COMMUNICATIONS DISTRICT  
*NOTES TO REQUIRED SUPPLEMENTAL INFORMATION (continued)*  
SEPTEMBER 30, 2021

**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 District's Board of Managers by resolution during its regular quarterly meetings.
- g. The Program Director is authorized to transfer budgeted amounts between programs up to 10% of annual expenditure budget. 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**

**Item # 2022-03-04**

Meeting Date: March 9, 2022

Submitted By: Clay Dilday  
9-1-1 Technology Manager

Item Title: Resolution Authorizing a Contract with AT&T for FirstNet Hardware and Services

The North Central Texas Emergency Communications District (NCT9-1-1) is requesting authorization to contract with AT&T FirstNet for staff cell phones, Emergency Communications Center (ECC) Long-term Evolution (LTE) wireless routers, and data connections for a period of eight years. This term is based on the expiration date of the current DIR contract DIR-TELE-CTSA-002 that is being utilized for this procurement.

FirstNet is the nationwide public safety broadband network with services and solutions that are dedicated to first responders and those who support them. FirstNet is a government-contracted network that is held accountable to high standards of service including coverage buildout and network reliability.

A draft resolution authorizing a contract with AT&T FirstNet in an amount not to exceed \$400,000, is attached for Board consideration.

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



**RESOLUTION AUTHORIZING A CONTRACT WITH AT&T FOR FIRSTNET HARDWARE AND SERVICES**

**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 Emergency Communications Centers (ECC) within its 9-1-1 service area; and,

**WHEREAS**, NCT9-1-1 desires to enter into a contract with AT&T FirstNet for staff cell phones, ECC LTE routers, and data connections for eight years; and,

**WHEREAS**, NCT9-1-1 has complied with State regulations regarding contract and procurement proceedings.

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

**Section 1.** A contract between NCT9-1-1 and AT&T FirstNet, for a maximum eight (8) year term and in a total amount not to exceed \$400,000, be and is hereby approved.

**Section 2.** The Executive Director or designee is authorized execute agreements necessary to carry out this program, in the name of the North Central Texas Emergency Communications District.

**Section 3.** This resolution shall be in effect immediately upon adoption.

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Jeff Hodges  
North Central Texas Emergency Communications District  
Councilmember, City of Prosper

I hereby certify that this Resolution was adopted by the Board of Managers of the North Central Texas Emergency Communications District on March 9, 2022.

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Hal Richards  
North Central Texas Emergency Communications District  
Judge, Kaufman County



**North Central Texas Emergency Communications District**

**Item # 2022-03-05**

Meeting Date: March 9, 2022

Submitted By: Christy Williams  
Director of NCT9-1-1

Item Title: Resolution Authorizing a Grant Agreement with Commission on State Emergency Communications (CSEC) for Next Generation 9-1-1

Last summer, the Texas Legislature appropriated nearly \$150 million statewide in federal stimulus dollars to be utilized for next generation 9-1-1 services. The Commission on State Emergency Communications (CSEC) is responsible for the award and administration of these funds to eligible 9-1-1 entities. Currently, it is anticipated that NCT9-1-1 will receive approximately \$9 million as part of its grant request.

The source of these grant funds is federal, which NCT9-1-1 has not previously utilized. As required under 2 C.F.R. 200.318, a non-federal government entity that receives federal funds is required to have and use documented procedures that conform to the standards in 200.317 to 200.327. Fortunately, the North Central Texas Council of Governments (NCTCOG) serves as NCT9-1-1's fiscal and administrative agent, and NCTCOG is experienced in federal grant requirements and compliance. However, for the sake of clarity and to ensure grant eligibility, staff recommends NCT9-1-1 adopt NCTCOG's Purchasing Policies and Procedures.

A draft resolution authorizing a grant agreement with the Commission on State Emergency Communications (CSEC) for Next Generation 9-1-1, which includes adopting NCTCOG's Purchasing Policies and Procedures, is attached for Board consideration.

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





**RESOLUTION AUTHORIZING A GRANT AGREEMENT WITH COMMISSION ON STATE EMERGENCY COMMUNICATIONS (CSEC) FOR NEXT GENERATION 9-1-1**

**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 Emergency Communications Centers within its 9-1-1 service area; and,

**WHEREAS**, the Commission on State Emergency Communications (CSEC) has grant funds available for next generation 9-1-1 services and NCT9-1-1 is eligible to apply for and receive such funds; and,

**WHEREAS**, the source of funds is federal and therefore has specific purchasing and compliance requirements; and,

**WHEREAS**, staff recommends authorizing a grant agreement with CSEC for these funds, as well as adopting NCTCOG's Purchasing Policies and Procedures.

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

- Section 1.** A grant agreement between NCT9-1-1 and the Commission on State Emergency Communications (CSEC) for Next Generation 9-1-1, in an amount not to exceed \$10 million, be and is hereby approved.
- Section 2.** The NCT9-1-1 Board of Managers hereby adopts the North Central Texas Council of Governments Purchasing Policies and Procedures, as in effect at any given time.
- Section 3.** If awarded, grant funds will be incorporated into the appropriate fiscal year budget.
- Section 4.** The NCT9-1-1 Executive Director or designee is authorized to enter into agreements necessary to carry out the initiatives described herein, in the name of the North Central Texas Emergency Communications District.
- Section 5.** This resolution shall be in effect immediately upon its adoption.

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Jeff Hodges  
North Central Texas Emergency Communications District  
Councilmember, City of Prosper

I hereby certify that this Resolution was adopted by the Board of Managers of the North Central Texas Emergency Communications District on March 9, 2022.

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Hal Richards  
North Central Texas Emergency Communications District  
Judge, Kaufman County



**FINANCIAL STATUS REPORT**  
FOR THREE MONTHS ENDING: DECEMBER 31, 2021

<b>TOTAL RESOURCES AVAILABLE:</b>					
Resources Category	Revenue Budget	3 Mo Target	Actual Revenue	Amount Remaining	% of Target Earned
<b>Revenue (1)</b>					
Wireless	9,060,000	2,265,000	2,339,055	(74,055)	103.27%
Landline	1,550,000	387,500	413,918	(26,418)	106.82%
Other Revenue	7,000	1,750	6,381	(4,631)	364.61%
<b>Subtotal Revenue</b>	<b>10,617,000</b>	<b>2,654,250</b>	<b>2,759,354</b>	<b>(105,104)</b>	<b>103.96%</b>
Capital Replacement Fund Balance	597,250	149,313	0	149,313	0.00%
<b>Total Resources Available</b>	<b>11,214,250</b>	<b>2,803,563</b>	<b>2,759,354.28</b>	<b>44,209</b>	<b>98.42%</b>
<b>EXPENDITURES:</b>					
<b>NCT9-1-1 STAFF COSTS (2)</b>					
Category	Budget	3 Mo Target	Actual Expenditures	Amount Remaining	% of Target Expended
Salaries	2,338,980	584,745	470,320	114,425	80.43%
Fringe Benefits	1,141,420	285,355	229,536	55,819	80.44%
NCTCOG Indirect Costs	616,030	154,008	123,875	30,133	80.43%
Occupancy	417,000	104,250	104,239	12	99.99%
NCTCOG Information Technology	176,000	44,000	43,878	122	99.72%
Travel	56,300	14,075	2,934	11,141	20.84%
Other Staff Costs	311,040	77,760	52,443	25,317	67.44%
<b>Total NCT9-1-1 Staff Costs</b>	<b>5,056,770</b>	<b>1,264,193</b>	<b>1,027,224</b>	<b>236,969</b>	<b>81.26%</b>
<b>FISCAL AGENT SUPPORT</b>					
Category	Budget	3 Mo Target	Actual Expenditures	Amount Remaining	% of Target Expended
Administrative, Legal Support	329,830	82,458	82,000	458	99.44%
<b>COST OF OPERATIONS (3)</b>					
Categories	Budget	3 Mo Target	Actual Expenditures	Amount Remaining	% of Target Expended
9-1-1 Network	2,661,650	665,413	711,203	(45,790)	106.88%
Equipment and Software Supp & Maint	948,830	237,208	496,231	(259,023)	209.20%
Contract Services	317,990	79,498	72,414	7,084	91.09%
Communications (Public Education)	70,000	17,500	4,800	12,700	27.43%
PSAP Training	58,050	14,513	3,150	11,363	21.70%
Telecom	583,880	145,970	160,022	(14,052)	109.63%
County Reimbursements	590,000	147,500	105,003	42,498	71.19%
<b>Total Cost of Operations</b>	<b>5,230,400</b>	<b>1,307,602</b>	<b>1,552,822</b>	<b>(245,220)</b>	<b>118.75%</b>
<b>CAPITAL EXPENDITURES</b>					
Category	Budget	3 Mo Target	Actual Expenditures	Amount Remaining	% of Target Expended
Capital Expenditures	597,250	149,313	0	149,313	0.00%
<b>TOTAL EXPENDITURES</b>					
Category	Budget	3 Mo Target	Actual Expenditures	Amount Remaining	% of Target Expended
Totals	11,214,250	2,803,566	2,662,046.06	141,520	94.95%

NOTES		
Reference No.	Category	Description
1	Wireless / Landline Revenue	<p>Total Revenues are 104% of the 3 month target</p> <p>A. Wireless revenue -(103% of target)</p> <p>1. Wireless receipts to the Comptroller has increased 4% in calendar year 2021 from calendar year 2020.</p> <p>2. NCT9-1-1 percentage of state wireless revenue increased 3% beginning in January 2021</p> <p>B. Landline revenue - (107% of budget)</p> <p>Landline budget was set at 6% less than a projected final of fiscal year 2021. Actual revenue was only 1% less than fiscal year 2021 quarterly average.</p> <p>C. Local revenue - (365% of target). Microwave tower rental earned in the first quarter. This will approach target towards the end of the fiscal year.</p>
2	NCT9-1-1 Staff Costs	<p>Costs total 81% of the 3 month target</p> <p>A. Salaries, fringe benefits and indirect costs-(80% of target)- below target primarily due to equivalent of two (2) unfilled full-time positions and three (3) part-time intern positions.</p> <p>B. Travel-(21% of target)- Travel should increase in future quarters.</p> <p>C. Other staff costs-(67% of target) - Primarily due to annual payment to reimburse 9-1-1 Alliance is not paid until the end of the fiscal year. On a straight-line target this accounts for \$22,000 of the variance.</p>

**NOTES (Continued)**

Reference No.	Category	Description
3	Cost of Operations	<p>Costs total 119% of the 3 month target.</p> <p>A. Network-(106% of 3 month target)</p> <p>Over target due to the following:</p> <p>Annual software renewals and licenses paid in the first quarter:</p> <p>a. GDT software renewals account for \$67,000 of the target variance.</p> <p>b. Microsoft annual licenses account for \$76,000 of the target variance.</p> <p>c. AT&amp;T wireless tariff accounts for \$30,000 of the target variance.</p> <p>These were offset by the following annual fees not paid as of the end of the first quarter:</p> <p>a. Solacom maintenance for call handling equipment annual fee usually paid in January accounts for \$72,000 of the target variance.</p> <p>b. CenturyLink backhaul circuits account for \$28,000 of the target variance. Currently waiting on a new contract signed with CenturyLink</p> <p>These items should approach closer to target by the end of the fiscal year.</p> <p>B. Equipment and Software Support and Maintenance-(209% of 3 month target)</p> <p>Over target due to the following annual software renewals paid in the first quarter:</p> <p>1. 911 Datamaster accounts for \$127,000 of the target variance</p> <p>2. ESRI software support and maintenance accounts for \$63,000 of the 3 month target variance.</p> <p>3. GeoComm payments account for \$61,000 of the 3 month target.</p> <p>These items should approach closer to target by the end of the fiscal year.</p> <p>C. Telecom-(110% of 3 month target)</p> <p>Over target due to higher AT&amp;T costs for legacy connections.</p> <p>This will continue during the fiscal year. Last year AT&amp;T discovered they were not invoicing all connections.</p>

**Attachment D**  
**Culture Champion**  
**1<sup>st</sup> Quarter 2022**

**Kasey Cox**

Values Exhibited:

Commitment, Collaboration, & Public Service

Kasey demonstrated **commitment** as she worked diligently to create three basemaps for NCT9-1-1's dispatch map during the implementation of the solution.

Over the past year, she exhibited **collaboration** as she worked with the GIS specialists and ECC personnel to make enhancements to the system. No matter how small, if the change would improve the current solution for the ECCs, Kasey made them. These changes included quality of life improvements for the telecommunicators that have grown to rely on NCT9-1-1's maps. Kasey is always open to feedback and brainstorming changes. She has a heart for **public service** and is receptive to change in order to provide the best product NCT9-1-1 can deliver to our telecommunicators and has spent countless hours testing new fixes in order to continuously provide the best solution NCT9-1-1 can offer.





## Accomplishments

### December 2021- February 2022

1. NCT9-1-1's Annual Report was completed and released.
2. Staff worked to collect all ECC ILAs for the 2021-2023 fiscal years.
3. Staff helped coordinate and host the virtual Early Adopter Summit with over 130 attendees.
4. The Operations Team hosted Dr. Lilly's "9-1-1 Recovers" course. The course focused on resiliency, stress management, and PTSD. Fifteen 9-1-1 telecommunicators from eight ECCs participated.
5. The Operations Team hosted an in-person ECC Supervisors meeting. Fifty-eight representatives from 33 ECCs attended.
6. Members of the GIS Team presented at the Alliance meeting about imagery for dispatch mapping.
7. Bret Batchelor and Brittney Burross (Operations) presented with Christy Williams at the RapidSOS User Conference about mental health.
8. The UAS Team provided oversight support for the Cleburne Police Department during the Christmas parade.
9. The Data Team completed the annual Intrado VoIP/wireless ECC verification.
10. The Data and Operations Teams completed the RapidDeploy Eclipse cutover.
11. RadiusPlus v4 cutover was completed which included mapping updates.
12. Members of the Leadership Team attended a half day educational session hosted by MCP related to data integration and cyber security.
13. Staff won several NCTCOG P.R.I.D.E. awards:
  - a. Individual: Bret Batchelor (Regionalism), Kasey Cox (Innovation), and Employees (Jessie Shadowens-James)
  - b. Team: 9-1-1 Field Support Team (Service)
14. Bruno Blanco (GIS) was selected as the winner of the TX NENA Technical Professional of the Year.
15. Members of staff attended the 2022 Strategic Government Resources annual conference (virtual).
16. The Data Team submitted the annual PUC report.
17. The Data Team renewed certification of critical load public safety designation with Oncor.
18. Christy Williams reviewed and made comments on proposed new coloring book for McGruff with his 9-1-1 message which had not been updated in 20 plus years.
19. Christy Williams completed accountability audits with all NCT9-1-1 staff.
20. Staff completed strategic analysis of cloud solutions and the impact to our ECCs.
21. The Operations Team launched the "Recharge with Bret" video training series.
22. Jason Smith (Operations Team) participated in the TDEM Communications Coordinator Group (CCG) meeting on behalf of TX TERT. The purpose of this meeting was to reintroduce the vision, purpose, and future of the CCG.
23. The Technology Team added additional mitigation efforts because of the recent AT&T interruption.
24. The Bridgeport microwave tower has been completed.
25. The GIS Team coordinated Maxar satellite updates which updated regional imagery service with data from the November, December, and January flights. The entire district has new imagery.
26. The GIS Team refined a process to speed up data delivery and transformation for the following cities: Allen, McKinney, Frisco, and Weatherford.

**Training**

**Number of Agencies: 8**

**Total Number of Attendees:**

**15**

<u>Date</u>	<u>Course Name</u>	<u>Course Description</u>	<u>Number of Attendees</u>	<u>Agencies</u>
11/11/2021	911 Recovers #3871	A 1 Day/8 hour course provides an overview of the mental health and wellness stressors for 911 telecommunicators, while providing tools to build resilient mindsets in order to excel in this career field.	15	Allen Police Department Collin County Sheriff's Office Corsicana Police Department Kaufman County Sheriff's Office Texas A&M Comm Police Department Erath County Sheriff's Office Mineral Wells Police Department Palo Pinto County Sheriff's Office

**Quality Assurance / Monitoring**

**Number of Monitoring Visits: 34**

**Number of Findings: 0**

Palo Pinto County Sheriff's Office	Commerce Police Department
Mineral Wells Police Department	Hunt County Sheriff's Office
Weatherford Police Department	Johnson County ESD
Parker County Sheriffs Office	Greenville Police Department
LifeCare EMS	Terrell Police Department
Springtown Police Department	Wise County Sheriff's Office
Bridgeport Police Department	Forney Police Department
Decatur Police Department	Kaufman County Sheriff's Office
Weatherford Police Department	Palo Pinto County Sheriff's Office
McKinney Police Department	Collin County Sheriff's Office
Frisco Police Department	Waxahachie Police Department
Erath County Sheriff's Office	Mineral Wells Police Department
Stephenville Police Department	Hood County Sheriff's Office
Balch Springs Police Department	Northern Ellis Emergency Dispatch
Allen Police Department	Somervell County Sheriff's Office
Seagoville Police Department	
Johnson County Sheriff's Office	
Springtown Police Department	
Rockwall County Sheriff's Office	

**Communication**  
**Facebook**

<u>Dates</u>	<u>Total Reach</u>	<u>Total Impression</u>	<u>Engaged Users</u>	<u>Negative Feedback</u>
Nov-21	10590	2355	3268	0
Dec-21	56440	5724	3289	0
Jan-22	13335	6874	153	0

**Twitter**

<u>Date</u>	<u>Impressions</u>	<u>Engagements</u>	<u>Retweets</u>	<u>Likes</u>	<u>Clicks</u>	<u>Expands</u>	<u>Followers</u>
Nov-21	3622	117	19	27	22	26	2
Dec-21	7091	339	31	62	43	122	1
Jan-22	7168	61	7	22	4	16	2

**Website**

**Home Page Views**

<u>Date</u>	<u>Unique View</u>	<u>Users</u>	<u>Bounce Rate</u>	<u>Time on Page</u>
Nov-21	5017	4905	1	0:33
Dec-21	5705	5578	1	1:01
Jan-22	4653	4523	1	0:38

**Sources Overview**

<u>Date</u>	<u>Direct Traffic</u>	<u>Referrals</u>	<u>Social Media</u>	<u>Search</u>	<u>Email</u>	<u>Paid</u>
Nov-21	835	142	535	3487	37	2
Dec-21	1752	133	325	3441	100	3
Jan-22	720	107	522	3233	73	3



**Public Education Supplies**

<u>Date</u>	<u>Total Supplies Disbursed</u>
Nov-21	0
Dec-21	0
Jan-22	0

**Public Education Events**

<u>Name of Event</u>	<u>Agency</u>
(several events coming up)	City of Allen Fire Dept.
Shannon Morel	Hunt County Sheriff's Office
Fall Fest	Decatur Police Department Hunt County Sheriff's Office
Torque - Tire Throwdown	Association
Career and College Day	Terrell Police Department
West Tawakoni Market Days-fingerprinting booth	Hunt County Sheriff's Office

**Service Interruptions**

**Number of Outages: 1**

<u>Agency</u>	<u>Date</u>	<u>Hours</u>	<u>Type of Outage</u>	<u>How were calls handled</u>	<u>Responsible Party</u>
1/2/2022	AT&T Connected PSAP		Network Issue	Calls for affected PSAP were transf	NCT9-1-1

**GIS Errors**

<u>County</u>	<u>Nov-21</u>	<u>Dec-21</u>	<u>Jan-22</u>
Collin	39	104	118
Ellis	6	83	246
Erath	24	15	26
Hood	41	54	41
Hunt	5	5	5
Johnson	35	23	14
Kaufman	46	101	64
Navarro	30	39	26
Palo Pinto	28	23	54
Parker	112	117	130
Rockwall	22	7	7
Somervell	0	3	1
Wise	125	16	35

PSAP Call Volume Statistics  
Nov-21

PSAP	WIRELINE	VOIP	WIRELESS	TEXT	TELEMATICS	TOTAL	NON	
							INITIALIZED	NOT ANSWERED
ALLEN POLICE DEPARTMENT	70	143	3,282	46	10	3,551	178	396
BALCH SPRINGS POLICE DEPARTMENT	46	32	2,476	1	5	2,560	147	159
BRIDGEPORT POLICE DEPARTMENT	153	2	103	1	0	259	1	5
CLEBURNE POLICE DEPARTMENT	104	45	1,196	4	2	1,351	79	119
COCKRELL HILL POLICE DEPARTMENT	70	10	53	0	0	133	0	3
COLLIN COUNTY SHERIFF'S DEPARTMENT	220	144	5,742	18	27	6,151	357	732
COMMERCE POLICE DEPARTMENT	13	16	229	1	0	259	2	15
CORSICANA POLICE DEPARTMENT	86	73	1,152	5	4	1,320	62	92
DECATUR POLICE DEPARTMENT	50	39	328	2	2	421	4	40
ELLIS COUNTY SHERIFF'S DEPARTMENT	61	25	2,920	2	5	3,013	144	311
ERATH COUNTY SHERIFF'S DEPARTMENT	22	4	870	1	2	899	70	108
FORNEY POLICE DEPARTMENT	29	27	1,067	10	9	1,142	24	124
FRISCO POLICE DEPARTMENT	155	336	6,322	16	22	6,851	469	1,006
GREENVILLE POLICE DEPARTMENT	132	84	1,643	17	3	1,879	86	184
HOOD COUNTY SHERIFF'S DEPARTMENT	178	59	1,925	6	6	2,174	116	232
HUNT COUNTY SHERIFF'S DEPARTMENT	143	21	3,137	9	5	3,315	244	355
JOHNSON COUNTY ESD	127	56	955	0	0	1,138	0	0
JOHNSON COUNTY SHERIFF'S OFFICE	119	53	3,772	12	7	3,963	233	400
KAUFMAN COUNTY REGIONAL COMMUNICATION CENTER	154	72	5,097	22	10	5,355	486	513
LIFECARE EMS	81	48	685	0	0	814	0	0
MCKINNEY POLICE DEPARTMENT	170	279	5,543	47	12	6,051	337	695
MINERAL WELLS POLICE DEPARTMENT	43	68	670	23	0	804	72	76
MURPHY POLICE DEPARTMENT	23	15	291	0	0	329	7	26
NAVARRO COUNTY SHERIFF'S DEPARTMENT	123	70	1,807	3	6	2,009	83	183
NORTH ELLIS EMERGENCY DISPATCH	45	8	1,911	15	6	1,985	138	157
PALO PINTO COUNTY SHERIFFS DEPARTMENT	11	5	754	8	3	781	65	98
PARKER COUNTY SHERIFF'S DEPARTMENT	103	28	3,731	10	7	3,879	185	403
PROSPER POLICE DEPARTMENT	21	43	1,007	5	3	1,079	60	110
ROCKWALL COUNTY SHERIFF'S DEPARTMENT	45	23	1,696	30	7	1,801	61	178
ROCKWALL POLICE DEPARTMENT	132	63	2,087	19	15	2,316	85	291
SACHSE POLICE DEPARTMENT	18	69	546	19	0	652	20	61
SEAGOVILLE POLICE DEPARTMENT	33	40	1,529	3	2	1,607	49	154
SOMERVELL COUNTY SHERIFF'S DEPARTMENT	40	45	20	12	5	122	15	50
SPRINGTOWN POLICE DEPARTMENT	46	29	638	1	2	716	32	73
STEPHENVILLE POLICE DEPARTMENT	7	7	108	0	0	122	1	4
TERRELL POLICE DEPARTMENT	161	81	1,030	10	3	1,285	61	185
WAXAHACHIE POLICE DEPARTMENT	163	41	1,808	6	3	2,021	91	206
WEATHERFORD POLICE DEPARTMENT	111	58	1,274	9	4	1,456	40	104
WILMER POLICE DEPARTMENT	7	19	380	0	0	406	28	60
WISE COUNTY SHERIFF'S DEPARTMENT	46	17	1,987	4	8	2,062	108	174

Dec-21

PSAP	WIRELINE	VOIP	WIRELESS	TEXT	TELEMATICS	TOTAL	NON	
							INITIALIZED	NOT ANSWERED
ALLEN POLICE DEPARTMENT	85	152	3,494	75	15	3,821	254	380
BALCH SPRINGS POLICE DEPARTMENT	68	71	2,888	7	2	3,036	222	263
BRIDGEPORT POLICE DEPARTMENT	164	3	108	7	0	282	0	6
CLEBURNE POLICE DEPARTMENT	144	51	1,313	10	2	1,520	97	135
COCKRELL HILL POLICE DEPARTMENT	53	3	43	0	0	99	4	2
COLLIN COUNTY SHERIFF'S DEPARTMENT	98	149	6,105	27	19	6,398	456	788
COMMERCE POLICE DEPARTMENT	20	17	213	3	0	253	9	27
CORSICANA POLICE DEPARTMENT	114	81	1,144	6	2	1,347	49	27
DECATUR POLICE DEPARTMENT	46	41	317	2	0	406	11	44
ELLIS COUNTY SHERIFF'S DEPARTMENT	79	22	3,399	15	2	3,517	206	398
ERATH COUNTY SHERIFF'S DEPARTMENT	21	5	867	0	1	894	46	95
FORNEY POLICE DEPARTMENT	43	35	1,106	8	3	1,195	69	112
FRISCO POLICE DEPARTMENT	187	448	6,807	21	22	7,485	574	1,129
GREENVILLE POLICE DEPARTMENT	123	122	1,716	7	5	1,973	108	180
HOOD COUNTY SHERIFF'S DEPARTMENT	183	59	2,152	4	3	2,401	148	267
HUNT COUNTY SHERIFF'S DEPARTMENT	105	26	2,990	8	3	3,132	237	315
JOHNSON COUNTY ESD	140	81	1,102	0	0	1,323	0	8
JOHNSON COUNTY SHERIFF'S OFFICE	118	76	4,147	12	0	4,353	282	451
KAUFMAN COUNTY REGIONAL COMMUNICATION CENTER	159	86	5,287	46	10	5,588	416	585
LIFECARE EMS	78	41	798	0	1	918	0	1
MCKINNEY POLICE DEPARTMENT	157	323	5,578	43	13	6,114	330	705
MINERAL WELLS POLICE DEPARTMENT	46	66	597	23	0	732	32	70
MURPHY POLICE DEPARTMENT	28	20	316	0	1	365	12	31
NAVARRO COUNTY SHERIFF'S DEPARTMENT	99	71	1,952	9	7	2,138	79	197
NORTH ELLIS EMERGENCY DISPATCH	46	6	1,819	20	4	1,895	178	144
PALO PINTO COUNTY SHERIFFS DEPARTMENT	39	10	782	9	1	841	48	116
PARKER COUNTY SHERIFF'S DEPARTMENT	116	20	4,035	11	8	4,190	192	446
PROSPER POLICE DEPARTMENT	32	34	1,065	3	0	1,134	56	147
ROCKWALL COUNTY SHERIFF'S DEPARTMENT	58	13	1,818	33	2	1,924	69	194
ROCKWALL POLICE DEPARTMENT	152	87	2,296	15	9	2,559	72	272
SACHSE POLICE DEPARTMENT	26	57	612	26	4	725	33	71
SEAGOVILLE POLICE DEPARTMENT	35	48	1,508	8	2	1,601	68	151
SOMERVELL COUNTY SHERIFF'S DEPARTMENT	45	45	24	11	0	125	10	51
SPRINGTOWN POLICE DEPARTMENT	47	27	544	2	2	622	17	52
STEPHENVILLE POLICE DEPARTMENT	3	7	113	0	2	125	8	7
TERRELL POLICE DEPARTMENT	107	92	1,047	4	3	1,253	39	145
WAXAHACHIE POLICE DEPARTMENT	118	49	2,039	9	3	2,218	91	216
WEATHERFORD POLICE DEPARTMENT	96	60	1,379	15	7	1,557	32	127
WILMER POLICE DEPARTMENT	5	19	324	1	0	349	17	39
WISE COUNTY SHERIFF'S DEPARTMENT	58	16	2,041	7	3	2,125	110	189

Oct-21

PSAP	WIRELINE	VOIP	WIRELESS	TEXT	TELEMATICS	TOTAL	NON INITIALIZED	ABANDON
ALLEN POLICE DEPARTMENT	93	134	3,098	43	4	3,372	218	382
BALCH SPRINGS POLICE DEPARTMENT	60	40	2,269	4	6	2,379	203	204
BRIDGEPORT POLICE DEPARTMENT	173	5	108	2	1	289	0	10
CLEBURNE POLICE DEPARTMENT	109	84	1,175	4	2	1,374	91	137
COCKRELL HILL POLICE DEPARTMENT	53	13	34	0	0	100	0	3
COLLIN COUNTY SHERIFF'S DEPARTMENT	104	138	5,577	35	31	5,885	415	638
COMMERCE POLICE DEPARTMENT	19	11	198	2	0	230	13	18
CORSICANA POLICE DEPARTMENT	99	86	1,066	14	2	1,267	56	18
DECATUR POLICE DEPARTMENT	34	51	345	3	1	434	10	41
ELLIS COUNTY SHERIFF'S DEPARTMENT	65	38	3,260	6	17	3,386	155	323
ERATH COUNTY SHERIFF'S DEPARTMENT	29	4	773	4	1	811	53	74
FORNEY POLICE DEPARTMENT	46	33	1,076	11	3	1,169	38	117
FRISCO POLICE DEPARTMENT	198	372	5,996	30	20	6,616	576	923
GREENVILLE POLICE DEPARTMENT	107	120	1,563	6	1	1,797	122	157
HOOD COUNTY SHERIFF'S DEPARTMENT	135	125	2,016	17	0	2,293	140	245
HUNT COUNTY SHERIFF'S DEPARTMENT	127	20	2,912	10	6	3,075	195	311
JOHNSON COUNTY ESD	123	86	1,392	0	0	1,601	0	9
JOHNSON COUNTY SHERIFF'S OFFICE	154	69	4,193	4	0	4,420	266	430
KAUFMAN COUNTY REGIONAL COMMUNICATION CENTER	122	89	4,902	42	25	5,180	274	459
LIFECARE EMS	89	82	851	0	0	1,022	0	0
MCKINNEY POLICE DEPARTMENT	265	346	5,200	68	27	5,906	422	635
MINERAL WELLS POLICE DEPARTMENT	43	56	618	18	0	735	52	67
MURPHY POLICE DEPARTMENT	14	24	265	1	0	304	9	31
NAVARRO COUNTY SHERIFF'S DEPARTMENT	112	83	1,906	2	5	2,108	81	175
NORTH ELLIS EMERGENCY DISPATCH	50	6	1,926	16	5	2,003	196	184
PALO PINTO COUNTY SHERIFFS DEPARTMENT	31	9	789	10	0	839	45	85
PARKER COUNTY SHERIFF'S DEPARTMENT	112	35	3,711	13	7	3,878	189	367
PROSPER POLICE DEPARTMENT	32	20	931	7	3	993	64	108
ROCKWALL COUNTY SHERIFF'S DEPARTMENT	38	17	1,601	26	4	1,686	74	162
ROCKWALL POLICE DEPARTMENT	143	100	2,029	4	15	2,291	61	243
SACHSE POLICE DEPARTMENT	16	74	542	25	1	658	26	69
SEAGOVILLE POLICE DEPARTMENT	29	59	1,413	18	2	1,521	92	135
SOMERVELL COUNTY SHERIFF'S DEPARTMENT	36	37	30	12	1	116	9	45
SPRINGTOWN POLICE DEPARTMENT	62	31	557	2	0	652	15	51
STEPHENVILLE POLICE DEPARTMENT	12	7	115	0	2	136	4	11
TERRELL POLICE DEPARTMENT	103	109	1,022	14	6	1,254	35	166
WAXAHACHIE POLICE DEPARTMENT	93	82	1,780	5	2	1,962	78	201
WEATHERFORD POLICE DEPARTMENT	58	91	1,297	16	2	1,464	72	105
WILMER POLICE DEPARTMENT	6	22	369	1	1	399	24	56
WISE COUNTY SHERIFF'S DEPARTMENT	49	25	2,072	10	4	2,160	74	167

Item # 2022-03-07  
Attachment G

Officer	Last Name	First Name	Entity	Term	Appointee Title	3/4/2021	6/3/2021	9/2/2021	12/2/2021
President	Deeds	Roger	Hood County	03/22-12/23	Sheriff	P	P	P	P
VP	Hodges	Jeff	City of Prosper	03/22-12/23	Councilmember	P	P	A	P
Secretary	Richards	Hal	Kaufman County	3/21-12/22	Judge	A	P	P	A
	Akin	N. Lane	Wise County	3/21-12/22	Sheriff	P	P	P	P
	Berthiaume	Jennifer	City of Murphy	03/22-12/23	Mayor Pro Tem	P	P	P	P
	VACANT	VACANT	Dallas Co. Cities	03/22-12/23		Vacant	Vacant	Vacant	Vacant
	Chambers	Danny	Somervell County	3/21-12/22	Judge	P	P	P	P
	Coates	Matt	Erath County	3/21-12/22	Sheriff	P	A	A	A
	Crews	Kerry	Hunt County	3/22-12/23	Judge (JOP)	A	A	A	A
	VACANT	VACANT	Parker County	03/22-12/23		Vacant	Vacant	Vacant	Vacant
	Feltus	Gere	City of McKinney	03/22-12/23	Councilmember	A	P	A	A
	Garrett	Terry	Rockwall County	3/21-12/22	Sheriff	P	P	A	P
	Hale	Darrell	Collin County	3/21-12/22	Commissioner	P	P	A	P
	Long	Shane	Palo Pinto County	3/21-12/22	Judge	P	A	A	A
	Perry	Eddie	Navarro County	03/22-12/23	Commissioner	A	A	A	A
	Schulmeister	Chris	City of Allen	3/21-12/22	Councilmember	P	P	P	P
	VACANT	VACANT	City of Frisco	3/21-12/22		Vacant	Vacant	Vacant	Vacant
	VACANT	VACANT	Ellis County	03/22-12/23		Vacant	Vacant	Vacant	Vacant
	White	Mike	Johnson County	3/21-12/22	Commissioner	P	P	P	P