

911 ANNUAL PSAP EXPENDITURE DATA COLLECTION – INSTRUCTIONS

STATE FISCAL YEAR JULY 1, 2023 - JUNE 30, 2024

The Iowa Department of Homeland Security and Emergency Management is tasked with the continuous requirement of collecting data as initially requested during the 2013 legislative session. The form to be used for the collection of that data can be found at <https://homelandsecurity.iowa.gov/programs/911-program/>. Send completed document as an attachment to 911@iowa.gov , **on or before January 1, 2025**.

At the heart of the data collection is the question, “what is the cost to operate a PSAP, from any and all possible funding sources.” This includes money used from both wire line and wireless surcharge revenues, the general fund, sheriff’s fund, property tax and any other funds will help in giving justification to the surcharge amounts, as it will capture the yearly costs for running a PSAP as well as what it might take to replace a PSAP. Beginning with the 2022 Collection, the General Assembly of Iowa modified the scope of the report, eliminating the requirement to collect “all” expenses in a “comprehensive” report, and instead, only sought, “Direct Costs” associated with operating a PSAP. Direct Costs have been defined as, “those costs that can be easily identified with a high degree of accuracy and assigned to the cost of operating the PSAP.” It is important to review these instructions and the form carefully, as some of the categories previously requested have been moved or eliminated completely. In all cases, if you are unable to provide a defined cost due to it being considered an “indirect cost” locally, please provide that information in the Notes section on the last page of the form.

Source Categories for funding can include the following: **From 911 Surcharge, From General, From Sheriff, and Other.**

- **911 Surcharge Fund** expenses are derived from both wireline and wireless 911 surcharge collection and any interest those funds may receive. Expenditures from the 911 Surcharge Fund reflect only expenditures allowable under the provisions of *Code of Iowa*, Chapter 34A, and include any use of the end of year pass-through remittance and GIS grants.
- **General Funds** are costs directly attributable from the County General Fund.
- **Sheriff Funds**, may ultimately be out of the General Fund coffer, but are filtered through the Sheriff’s Office first. Salaries, building maintenance, and insurance could be examples of this situation.
- **Other funds** used should reflect revenues from any other sources, such as city contributions into 911, grant funding, EMA funding. That column should be updated to actually list the source of the “Other” funds (this can be done by clicking on the cell that contains the word “Source (Specify)” e.g. cell K43) *In all categories other than the 911 Surcharge*, expenditures should reflect those made for 911 purposes and may be for purposes in excess or exception to those allowed under the provisions of Chapter 34A, *Code of Iowa*. (i.e. building and personnel expenses).

To ensure accurate, and timely data, Code of Iowa Section 34A.7A, was amended in 2013 to add that “A county joint 911 service board which fails to submit the costs expenditure sheet, by March 31 of each year shall be allocated sixty-five cents out of the one dollar emergency communications service surcharge until March 31 of the following year. Remaining funds shall be held in the carryover operating surplus fund until the expenses and cost report is submitted by the county joint 911 service board. If the county joint 911 service board submits the expense and cost report before March 30 of the following year, the set aside funds shall be provided to the county joint 911 service board. If the county joint 911 service board fails to submit the expense and cost report within one year, funds shall revert to the carryover operating surplus fund”. *A portion of the data collection is also to work in conjunction with the auditor’s office, both for establishing a data collection methodology and to assure accuracy of the data gathered, collected, submitted, and compiled.*

Remember to save your work often and maintain your documentation and calculations for consistent future use and for auditing purposes. Call or email with any questions: 911@iowa.gov or 515-323-4232.

Expenditure Form Data Collection

Throughout the year you can take steps to make the completion of your form easier. To begin your data collection plan ahead. The data requested is a significant amount of work and time. Personnel from other agencies may need to be consulted.

Gather all invoices/billings for any direct costs made for the PSAP for the reporting state fiscal year (SFY). The report should be filled out using the **accrual accounting basis**. This is defined as: *The accrual basis of accounting is effected by accounts receivable and accounts payable. All of the current year's revenues and expenses are taken into account, regardless of when the cash is received or paid. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of the related cash flows.*

Separate into the reporting categories and begin tabulation for entry into appropriate areas. This information is required annually, so only include what costs were for the SFY requested.

Maintain your records and how your figures were arrived at. They are auditable. This helps provides source documentation of your figures, as well as assists your office in providing the report in the future

While the DOM budget sheet may be a good document to consult, it should not be the sole source of documentation.

If additional rows are needed to fully provide expenses within the funding categories, click on the cell to the right or below of the "Other" cell and input the expense (e.g. Cells A-C 48-50)

Expenditure Form Sections and Instructions

To assist you in filling out your form the following instructions have been provided for each section. Read them fully before you begin working on your form.

DATA, REVENUES, AND ADMINISTRATIVE INFORMATION

The first section asks you to fill out information about the PSAP you are submitting for form on. Include the name of the individual who prepared the report, and the name of the individual submitting the report.

Under the Administrative data sub-section you will provide revenues from the wirelines surcharge, wireless surcharge, and any additional revenue source for the PSAP. There are Input fields where you will also provided for the number of 911 call taking work stations as well as the number of authorized full time equivalent (FTE) telecommunicators. Also provide the requested administrative data regarding use of Emergency Medical Dispatch or Language Translation Services. This is used for additional 911 reporting to federal authorities.

Reminder that you should include outstanding debt that has not been paid and is still owed. Any 911 Carryover Grants should be considered Wireless Surcharge.

ADMINISTRATION – PERSONNEL COSTS

In this section you will include personnel costs. Costs for personnel can include; personnel performing dispatching/telecommunicator duties, administrative or manager/supervisor duties for the dispatch center, and database management. Note: The only personnel costs allowable under Code of Iowa 34A for use under the 911 Surcharge Source Category are addressing, database management and GIS personnel costs. Personnel "Benefits" has been combined into one line item. Please provide all costs associated with personnel benefits into that row.

BUILDINGS AND GROUNDS – INSURANCE

In this section include anything the 911 Board is responsible for regarding the PSAP that would need to be covered by insurance. Examples of what to include are the amounts covered by the policy for equipment replacement, building, liability, rental space, etc.

COMMUNICATIONS – 911 TELEPHONE SYSTEM

In this section include the costs incurred for annual and regular 911 phone system and customer premise equipment (CPE) such as circuits, equipment maintenance agreements, repairs, hardware, software, upgrades, etc. If you purchased a CPE, that expense should be listed as a capital expense. Only annual costs should be captured here.

COMMUNICATIONS – ADMINISTRATIVE TELEPHONE SYSTEM

In this section include the costs incurred for administrative phone system such as circuits, equipment maintenance agreements, repairs, hardware, software, upgrades, etc. This area may need to be broken down if equipment is shared with another agency.

OPERATIONS

In this section include annual operating expenses for items needed inside the PSAP to operate and function. This may include items such as CAD system, mapping/GIS, logging recorder, dispatch work stations, generator, software, upgrades, maintenance agreements, repairs, Cybersecurity, etc. If you purchased these items, that expense should be listed as a capital expense. Only annual costs should be captured here.

DATABASE PROCESSING

In this section include 911 database management and MSAG information from the telephone company or other sources and any other necessary data processing costs, and GIS (mapping), etc.

ADDRESSING

Include Items not covered in the Database Processing and Management segment such as intersection signage, resident markers, contracted services,

RADIO INFRASTRUCTURE

This section is where you should include all costs whether equipment is leased or owned to include, radio base, mobile, portable, handheld, pagers, repeaters, remote transmitters, towers, maintenance agreements, repairs, monthly leasing fees, etc.

CAPITAL EXPENDITURES

Include Major expenses purchased for the PSAP during the corresponding reporting year as it relates to hardware, software, CAD system, mapping, radio, logging recorder, work stations, etc. These major expense items should be documented here as a capital expense, rather than in their individual and specific category elsewhere.

DEBT SERVICES

Include loans from banks, bonds (see IFA info below) or repayable grants or other sources. This is debt that was paid during the reporting year. Any outstanding debt still remaining should be reported in the Data and revenues section at the top of the form.

MISCELLANEOUS

Other items not previously covered by the collection sheet that are related to costs at the PSAP.

SET ASIDE FUNDS

Funds set aside for future purchases for items or items and equipment needing to be replaced.

Note: This field is not part of the overall calculations for PSAP Expenditures

NOTES/COMMENTS

Any other information not covered elsewhere in document or information you wish to clarify and/or address. Any calculations used, explanations of large changes from last year, or other information that supports the information submitted in the form should be included here. This is also where documentation should be provided regarding the inability to provide expense data because it is considered an "indirect cost" by the PSAP.

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Record of Changes

The below chart tracks significant changes to the form, instructions, and overall data collection process.

Date Released	FY	Change
Jan 2014	13 & 14	<ul style="list-style-type: none"> • Initial Form Development and Release
11/30/2015	15	<ul style="list-style-type: none"> • Clarified instructions regarding source of funding (From Sherriff/From General Fund) • Clarified instructions regarding the differences between Capital Expenditures and Operations or 911 Telephone System • Modified Due Date of report from March 31st to January 31st • Included Prepared By, Submitted By, and PSAP Name/County fields • Provided guidance on maintaining documentation and splitting costs amongst agencies or attributing partial expenses
10/30/2016	16	<ul style="list-style-type: none"> • Added additional instructions inside the form to further clarify differences between Capital Expenditures and other categories • Added a section for Data and Revenues which incorporated the Prepared by, Submitted By, and PSAP Name/County fields • Moved Set Aside Funds to the end of the form and changed the total PSAP expenditures to not include that subtotal in the Grand Total • Provided instructions that the form should be filled out using the accrual accounting method. • Modified due date to Jan 1st
9/1/2017	17	<ul style="list-style-type: none"> • Added Number of Admin Calls to administrative data • Added a row for EMD costs within Operations • Removed E from E911 • Added instruction that hand written forms will not be accepted • Highlighted use of the Accrual Accounting Basis throughout the Form • Updated the instructions to assist in the inclusion of pertinent “Other” information as requested on the form.
9/10/2018	18	<ul style="list-style-type: none"> • No Changes
7/31/2019	19	<ul style="list-style-type: none"> • Modified and combined certain areas of the PSAP Administrative Data • Added fields for call taker workstations and authorized Telecommunicator FTE's.
9/14/2020	20	<ul style="list-style-type: none"> • No Changes
7/1/2021	21	<ul style="list-style-type: none"> • Updated Data, Revenues, and Administrative instructions to provide indication that this is the last report year where call count data will be requested. • Updated program website
7/1/2022	22	<ul style="list-style-type: none"> • Major updates to the form and instructions stemming from HF 2436 changing the scope of the report from “all,

		<p>comprehensive” costs to “direct” costs. Many sections removed or combined.</p> <ul style="list-style-type: none">• Instructions added to help determine the difference between a direct and indirect cost.
8/1/2023	23	<ul style="list-style-type: none">• Minor formatting adjustments
8/1/2024	24	<ul style="list-style-type: none">• Added line item for Cybersecurity as part of Operations expenses.