

911 ANNUAL PSAP EXPENDITURE DATA COLLECTION – INSTRUCTIONS

STATE FISCAL YEAR JULY 1, 2019 - JUNE 30, 2020

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 http://www.homelandsecurity.iowa.gov/programs/E_911.html. Send completed document as an attachment to 911@iowa.gov , **on or before January 1, 2021**.

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.

Prior to 2013, HSEMD only had access to financial data from the Wireless 911 Surcharge received and disbursed, and Wireline Surcharge as reported on the Department of Management 911 Budget sheets. This gives an incomplete picture of complete PSAP expenses and Next Generation Costs/Upgrades.

Source Categories include **From 911 Surcharge, From General, From Sheriff, and Other**. The **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 Carryover Grant. **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 K39) *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.

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 expenditures made for the PSAP for the reporting state fiscal year (SFY). The report should be filled out using the **accrual accounting basis**. 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. In the case where multiple agencies share a cost (Building Maintenance or Insurance), ensure that cost calculation is documented for future auditing and collecting purposes.

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. Cell C51 or A-C52)

DATA, REVENUES, AND ADMINISTRATIVE INFORMATION

At the top of the page, please fill out information on the submitting PSAP, the name of the individual who prepared the report, and the name of the individual submitting the report. Also, provide revenues from the wirelines surcharge, wireless surcharge, and any additional revenue source for the PSAP. Input fields are provided for the number of 911 call taking work stations as well as the number of authorized full time equivalent (FTE) telecommunicators. Include outstanding debt that has not been paid and is still owed. Any 911 Carryover Grants should be considered Wireless Surcharge. Also provide the number of land line calls received by the PSAP. This is used for additional 911 reporting to federal authorities.

ADMINISTRATION – PERSONNEL COSTS

This area is to include personnel costs. These costs are for personnel performing dispatching/telecommunicator, administrative or manager/supervisor duties for the dispatch center and database management. These costs are not allowed under Code of Iowa 34A for use in the 911 Surcharge Source Category

ADMINISTRATION – OTHER COSTS

All other administrative costs (not personnel related) for the day-to-day operation of a PSAP. Paper, ink cartridges, postage, training, promotion/advertising used for education of the public, flyers, etc. Only include new or replacement items (i.e., printers, copiers, fax machines) when those costs occur.

BUILDINGS AND GROUNDS – UTILITIES

A space may be shared with another agency. Consideration for operating 24/7 regarding gas, electric, water, etc may need the use of a formula. It may be based on square footage and/or percentage of time space is occupied compared to other agencies. Manpower hours for the time it takes for janitorial, moving, snow removal, etc. may also be needed to calculate these items.

BUILDINGS AND GROUNDS – INSURANCE

Anything the 911 Board is responsible for regarding the PSAP would need to be covered by insurance. What are amounts covered by the policy for equipment replacement, building, liability, rental space, etc.

GENERATOR

List all expenses related to the generator for the year including cost of any repairs, fuel, UPS, maintenance agreement, and any other expenses.

COMMUNICATIONS – 911 TELEPHONE SYSTEM

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

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.

COMMUNICATIONS – OTHER

Items used with communication systems such as any internet fees, the Iowa System/NCIC fees, etc.

OPERATIONS

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

DATABASE PROCESSING AND MANAGEMENT

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

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

RADIO INFRASTRUCTURE

For 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

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

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.

IOWA FINANCE AUTHORITY 911 FINANCE PROGRAM

The Iowa Finance Authority (IFA) has been authorized, under the provisions of chapter 34A, subchapter II, *Code of Iowa* to issue bonds or notes for the financing of 911 Systems. 911 Service Boards who partake of this program have special budgetary considerations.

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.

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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.
9/14/2018	20	<ul style="list-style-type: none"> • No Changes