

**Joint Legislative Committee on Performance
Evaluation and Expenditure Review (PEER)**

Report to
the Mississippi Legislature



A Review of the Funding and Expenditures of Emergency Communications Districts of Selected Mississippi Counties

In Mississippi, each county's board of supervisors has the authority to create an emergency communications district (ECD). ECDs receive funding through service charges on commercial mobile radio services, prepaid wireless telecommunication services, Voice over Internet Protocol subscriber accounts, and residential and commercial telephone subscriber lines. Once 911 service charges are assessed, they are distributed to counties or ECDs based on requirements in Mississippi law and on the type of telecommunication service.

Expenditure of emergency communications funds must relate to emergency communications and must comply with the purposes stated in MISS. CODE ANN. § 19-5-301 (1972). However, PEER believes that the statute does not provide sufficient direction to the counties and emergency communications districts for determining whether expenditures are acceptable. Further, no provision specifically requires periodic auditing of emergency communications districts.

Also, state law does not define how counties should account for emergency communications revenues or detail how each county should organize daily operations of its ECD. Each county PEER selected for review had developed its own framework to provide accountability for its emergency communications expenditures. In its review of seven counties' reported financial detail, PEER noted that, in PEER's opinion, this information reflected reasonable use of emergency communications funds when compared to the purposes outlined in law, with a few specific exceptions.

In all of the counties selected for review, PEER noted operational deficits when the total cost of emergency communications is considered. Total cost factors in both the revenues and expenditures from an ECD's operation and additional county and municipal support for emergency communications. In all cases for the reviewed counties, additional costs of the ECDs were passed on to the counties and municipalities, which are prohibited from levying taxes or other fees to raise funds specifically for the costs incurred to provide emergency communications services. However, counties and ECDs should increase efficiency and accountability, using opportunities such as those PEER proposes, prior to the Legislature considering any options to generate additional funding for emergency communications services.

PEER: The Mississippi Legislature's Oversight Agency

The Mississippi Legislature created the Joint Legislative Committee on Performance Evaluation and Expenditure Review (PEER Committee) by statute in 1973. A joint committee, the PEER Committee is composed of seven members of the House of Representatives appointed by the Speaker and seven members of the Senate appointed by the Lieutenant Governor. Appointments are made for four-year terms, with one Senator and one Representative appointed from each of the U. S. Congressional Districts and three at-large members appointed from each house. Committee officers are elected by the membership, with officers alternating annually between the two houses. All Committee actions by statute require a majority vote of four Representatives and four Senators voting in the affirmative.

Mississippi's constitution gives the Legislature broad power to conduct examinations and investigations. PEER is authorized by law to review any public entity, including contractors supported in whole or in part by public funds, and to address any issues that may require legislative action. PEER has statutory access to all state and local records and has subpoena power to compel testimony or the production of documents.

PEER provides a variety of services to the Legislature, including program evaluations, economy and efficiency reviews, financial audits, limited scope evaluations, fiscal notes, special investigations, briefings to individual legislators, testimony, and other governmental research and assistance. The Committee identifies inefficiency or ineffectiveness or a failure to accomplish legislative objectives, and makes recommendations for redefinition, redirection, redistribution and/or restructuring of Mississippi government. As directed by and subject to the prior approval of the PEER Committee, the Committee's professional staff executes audit and evaluation projects obtaining information and developing options for consideration by the Committee. The PEER Committee releases reports to the Legislature, Governor, Lieutenant Governor, and the agency examined.

The Committee assigns top priority to written requests from individual legislators and legislative committees. The Committee also considers PEER staff proposals and written requests from state officials and others.

PEER Committee
Post Office Box 1204
Jackson, MS 39215-1204

(Tel.) 601-359-1226
(Fax) 601-359-1420
(Website) <http://www.peer.state.ms.us>

The Mississippi Legislature

Joint Committee on Performance Evaluation and Expenditure Review

PEER Committee

SENATORS
NANCY ADAMS COLLINS
Vice Chair
KELVIN E. BUTLER
Secretary
VIDET CARMICHAEL
THOMAS GOLLOTT
GARY JACKSON
SAMPSON JACKSON II
PERRY LEE



REPRESENTATIVES
RAY ROGERS
Chair
RICHARD BENNETT
KIMBERLY CAMPBELL BUCK
BECKY CURRIE
STEVE HORNE
MARGARET ELLIS ROGERS
PERCY W. WATSON

TELEPHONE:
(601) 359-1226

FAX:
(601) 359-1420

Post Office Box 1204
Jackson, Mississippi 39215-1204

Max K. Arinder, Ph. D.
Executive Director

www.peer.state.ms.us

OFFICES:
Woolfolk Building, Suite 301-A
501 North West Street
Jackson, Mississippi 39201

December 11, 2013

Honorable Phil Bryant, Governor
Honorable Tate Reeves, Lieutenant Governor
Honorable Philip Gunn, Speaker of the House
Members of the Mississippi State Legislature

On December 11, 2013, the PEER Committee authorized release of the report entitled **A Review of the Funding and Expenditures of Emergency Communications Districts of Selected Mississippi Counties.**

A handwritten signature in cursive script that reads "Ray Rogers".

Representative Ray Rogers, Chair

This report does not recommend increased funding or additional staff.

Table of Contents

Letter of Transmittal	i
Executive Summary	vii
Introduction	1
Authority	1
Problem Statement	1
Scope and Purpose	1
Scope Limitations	2
Method	3
Background	5
What is the purpose of the 911 system in Mississippi?	5
What are the types of 911 systems?	6
What are the federal and state requirements for implementation of E911?	8
What is the status of 911 systems in the state, by emergency communications district?	9
The 911 Delivery System in Mississippi and Its Current Funding.....	10
Who are the participants in the state’s 911 delivery system and what are their roles?	10
What are the primary sources of funding for the 911 system?	16
How are the assessed 911 service charges distributed based on the type of telecommunication service?	19
Case Studies of Emergency Communications Districts’ Expenditures	24
What are acceptable expenditures for emergency communications districts?	25
How are the emergency communications districts in the selected counties spending their funds?	26
What accountability systems are in place for emergency communications expenditures?	29
Did the selected emergency communications districts’ expenditures comply with the purposes outlined in state law?	30
What factors could contribute to potentially noncompliant expenditures of emergency communications funds?	32
Is the current level of emergency communications funding adequate to provide for the selected counties’ emergency communications operations?	35
Are there potential future costs that could be incurred by the emergency communications districts?	37

Table of Contents (continued)

Options for Improving the Efficiency of Emergency Communications Districts 40

 What models do surrounding states utilize to operate emergency communications districts efficiently?..... 40

 What are some of the best practice standards for structuring emergency communications districts in order to improve efficiency?..... 42

Next Steps and Potential Funding Options..... 48

 What legislative action could be taken to improve Mississippi emergency communications districts’ efficiency and minimize potentially noncompliant expenditures?..... 48

 What options could be implemented to generate additional funding for emergency communications districts?..... 51

Recommendations 55

Appendix A: 911 Phase Status of Emergency Communications Districts in Mississippi, as of October 1, 2013 57

Appendix B: Limited Profile of County and Emergency Communications Districts and Operations 59

Appendix C: Examples of Attorney General Opinions Regarding 911 Expenditures 66

Appendix D: Selected Counties’ Expenditures for Emergency Communications Operations, Fiscal Years 2011 through 2013 68

Appendix E: Issues and Challenges in Funding 911 and Next Generation 911..... 77

Appendix F: 911 Surcharge-User Fees by State, as of November 2013..... 81

List of Exhibits

1.	Key Participants in the State’s 911 System and Their Roles	12
2.	Collection and Distribution of CMRS Service Charges (Billed Wireless Devices).....	20
3.	Collection and Distribution of Prepaid Wireless Telecommunication Service Charges	21
4.	Collection and Distribution of Emergency Telephone Service Charges (VoIP and Wireline)	22
5.	Selected Counties’ Average Emergency Communications Expenditures, by Category, as a Percentage of Average Total Expenditures for Fiscal Years 2011 through 2013	27
6.	DeSoto County: County’s and Municipalities’ Emergency Communications Operations Financial Results for Fiscal Years 2011 through 2013	37
7.	National Emergency Number Association Recommended Staffing Guidelines for Public Safety Answering Points	45

A Review of the Funding and Expenditures of Emergency Communications Districts of Selected Mississippi Counties

Executive Summary

Introduction

In response to a legislative inquiry, the PEER Committee reviewed the funding and expenditures of emergency communications districts of selected counties in Mississippi.

PEER selected nine counties as case studies for a review of emergency communications district expenditures from Fiscal Year 2011 through Fiscal Year 2013: DeSoto, Franklin, Jackson, Jasper, Kemper, Madison, Newton, Panola, and Warren.* PEER chose counties based on two selection criteria:

- *phase capability* (see footnote on page viii of this executive summary)--PEER selected counties for review in an effort to approximate most closely the existing distribution of county phase capability in the state; and,
- *population size and geographic location*--counties selected represented the north, south, east, west, and central areas of the state.

Background

What is the purpose of the 911 system in Mississippi?

The Legislature facilitated implementation of the 911 system in Mississippi per MISS. CODE ANN. § 19-5-301 (1972) with the purposes that 911 services are intended to help save lives and property, bring about quicker apprehension of criminals, and ultimately, reduce costs.

What are the types of 911 systems?

There are two primary types of 911 systems: Basic 911 and Enhanced 911. These systems are distinguished by both the technology infrastructure in place and the level of

*Due to time constraints of the project, PEER was unable to incorporate the statements received from Warren County and Franklin County into the financial analysis.

information obtained by the public safety answering point (PSAP) when a 911 call is received. In a Basic 911 system, the caller dials 911 and the dispatcher receives no information until callers give their identity, the number from which they are calling, and the location where emergency services are needed. In an Enhanced 911 (E911) system, the E911 call-taker receives the callback number, location information, and who are the appropriate emergency responders for that location through the supporting technology.

What are the federal and state requirements for implementation of E911?

Neither the Federal Communications Commission nor the Mississippi Legislature has placed any timeline requirements on public safety answering points (or emergency communications districts) to upgrade to Phase 1 or Phase 2 E911 capability.

What is the status of 911 systems in the state, by emergency communications district?

Currently sixty-three counties (77%) in Mississippi are Phase 2 capable. Thirteen counties (16%) are Phase 1 capable and six counties (7%) are Phase 0 capable. While the ideal goal would be that all eighty-two counties are Phase 2 capable, neither the Federal Communications Commission nor the Legislature has placed any time requirements for upgrading to this capability.

The 911 Delivery System in Mississippi and Current Funding

Who are the participants in the state's 911 delivery system and what are their roles?

Key participants in the state's 911 system are the Federal Communications Commission, the Commercial Mobile Radio Service Board, the Board of Emergency Telecommunications Standards and Training, the counties, the emergency communications districts, the public safety answering points, the service suppliers, and the consumers (see Exhibit 1, page 12, of the report).

Phase capability refers to a public safety answering point's ability to capture data at the time a call is received. A Phase 0 PSAP can receive voice calls only, with no data associated with the call. A Phase 1 PSAP can see data associated with a voice call, such as the caller's phone number. A Phase 2 PSAP can receive both the data associated with a voice call and the coordinates of the 911 caller's actual location.

While the Legislature established a funding mechanism for the implementation of 911 services through MISS. CODE ANN. § 19-5-301 (1972), it did not specify any standards or recommendations for implementation at the county level, aside from minimum training standards for 911 dispatchers. Each county's board of supervisors has the authority to create an emergency communications district (ECD). Furthermore, this emergency communications district has the discretion to structure the emergency dispatching operations as it deems necessary, including the determination of the number of PSAPs to establish and operate within the district. Thus local 911 service is delivered through a variety of mechanisms.

What are the primary sources of funding for the 911 system?

Emergency communications districts receive funding through service charges collected on commercial mobile radio services, prepaid wireless telecommunication services, Voice over Internet Protocol subscriber accounts, and residential and commercial telephone subscriber lines to implement the 911 system. Counties and municipalities may also contribute direct or indirect support for the financial operations of the emergency communications districts and PSAPs, including paying salaries and benefits for dispatchers to answer 911 calls and dispatch the necessary emergency response.

How are the assessed 911 service charges distributed based on the type of telecommunication service?

Once the 911 service charges are assessed, they are distributed to the counties or the emergency communications districts based on specific requirements in Mississippi law and on the type of telecommunication service. Ultimately, the county board of supervisors and/or the emergency communications districts have discretion on how 911 funding is spent in regard to local operations.

Case Studies of Emergency Communications Districts' Expenditures

What are acceptable expenditures for emergency communications funds?

Expenditure of emergency communications funds must relate to emergency communications and must comply with the purposes stated in MISS. CODE ANN. § 19-5-301 (1972). However, PEER believes that the statute does not provide sufficient direction to the counties and emergency communications districts for determining whether expenditures are acceptable. The Attorney General has

issued several opinions to clarify requirements of the statute.

How are the emergency communications districts in the selected counties spending their funds?

From fiscal years 2011 through 2013, the selected counties' emergency communications districts spent an average of 96% of total expenditures on the following four categories: Salaries and Benefits; Capital Expenditures; Rent and Utilities; and Repairs, Maintenance and Materials.

What accountability systems are in place for emergency communications expenditures?

State law does not define how counties should account for emergency communications revenues or detail how each county should organize the daily operations of its emergency communications district. Each county PEER selected for review had developed its own framework to provide accountability for its emergency communications expenditures.

Did the selected emergency communications districts' expenditures comply with the purposes outlined in state law?

In its review of seven of the selected counties' reported financial detail, PEER noted that, in PEER's opinion, most counties' financial detail reflected reasonable use of emergency communications funds when compared to the purposes outlined in MISS. CODE ANN. § 19-5-301 (1972). However, PEER did find some expenditures made by the Madison County Emergency Communications District in FY 2011 (\$54,594) and FY 2012 (\$43,924) that, in PEER's opinion, did not conform to the purposes outlined in law.

What factors could contribute to potentially noncompliant expenditures of emergency communications funds?

While several sections of the MISSISSIPPI CODE set out the legislative purpose for E911 and 911 services, no provisions set out clear guidelines for ECDs to follow when determining the ends to which they may direct their 911 funds. Further, no provision specifically requires the periodic auditing of emergency communications districts, thereby making it unlikely that any actions would be taken against districts for misspent funds.

⁹Due to time constraints of the project, PEER was unable to incorporate the statements received from Warren County and Franklin County into the financial analysis.

Is the current level of emergency communications funding adequate to provide for the selected counties' emergency communications operations?

In all of the counties selected for review, PEER noted operational deficits when the total cost of emergency communications is considered. Total cost factors in both the revenues and expenditures from an emergency communications district's operation and additional county and municipal support for emergency communications. In all cases for the reviewed counties, additional costs of the emergency communications district were passed on to the counties and municipalities, which are prohibited from levying taxes or other fees to raise funds specifically for the costs incurred to provide emergency communications services.

Are there potential future costs that could be incurred by the emergency communications districts?

With the advancements in technology, many communication devices can now transmit new forms of data to 911 call centers that could potentially introduce fundamental changes to the way the current 911 system could be operated and funded. This enhanced technology capability is referred to as Next Generation 911 (NG911). Regarding the potential future costs of NG911, the Blue Ribbon Panel on 911 Funding determined that while there are many different mechanisms currently in place to fund 911, there does not currently exist any accurate and sufficiently detailed estimate of the funds needed to transition to NG911 or to operate a NG911 system.

Options for Improving the Efficiency of Emergency Communications Districts

What models do surrounding states utilize to operate emergency communications districts efficiently?

PEER reviewed the emergency communications district state laws and structures for both Alabama and Tennessee. Each state structure operated through a more standardized and rigorous approach than the current system in Mississippi. In Alabama, general expenditure guidelines are established by the state regarding 911

^vThe Blue Ribbon Panel on 911 Funding provides specific expertise in economics and applies that expertise to develop models for funding and oversight of 911 systems that could be applied at local, and/or state levels of government. The panel includes academic economists, representatives of private equity companies, and people with experience with funding large infrastructure projects.

service delivery operations. In Tennessee, a statewide 911 system with formal policies and procedures oversees emergency communications district operations and expenditures.

What are some of the best practice standards for structuring emergency communications districts in order to improve efficiency?

Best practices provide options for improving efficiency, where applicable and feasible, by consolidating the 911 telecommunicator and dispatching operations of each county into one centralized PSAP; by consolidating emergency communications districts; and, by controlling staffing levels by following the National Emergency Number Association's staffing guidelines for a PSAP, based on the population the emergency communications district serves.

Next Steps and Potential Funding Options

What legislative action could be taken to improve Mississippi emergency communications districts' efficiency and minimize potentially noncompliant expenditures?

The Legislature could enact legislation that would provide specific guidance in regard to how emergency communications districts may expend funding, similar to the structure of the Alabama 911 system. Furthermore, the Legislature could enact legislation that requires the periodic audit of 911 funds and expands the authority of the CMRS Board to establish a centralized entity to oversee aspects of the implementation of the 911 service delivery system in Mississippi.

What options could be implemented to generate additional funding for emergency communications districts?

While PEER acknowledges that the need for additional funding for emergency communications districts may exist, this additional funding should be contingent on having an accountability system in place to ensure that ECDs are expending existing 911 funds efficiently. Additional funding for emergency communications districts could be raised from several sources, including increasing emergency service charges, redirecting the thirty percent reserve in the CMRS Fund for provider reimbursement, or allowing counties and local governments to charge fees or assessments to help defray the cost of providing emergency communications services.

Recommendations

1. To control expenditures and improve efficiency, emergency communications districts should consider the following:
 - where applicable, emergency communications districts with more than one PSAP operation should consider consolidating into one central PSAP operation;
 - where applicable, emergency communications districts should consider consolidating with neighboring emergency communications districts or entering into interlocal service agreements (e.g., a Phase 2 emergency communications district providing Phase 2 services for a Phase 0 county in return for a fee).
 - where applicable, follow the National Emergency Number Administration's PSAP staffing guidelines (see Exhibit 7, page 45, of the report).
2. To improve expenditure controls and improve the accountability of the 911 service delivery system, the Legislature should consider the following:
 - Amend MISS. CODE ANN. § 19-5-307 to provide specific statutory guidance in regard to how emergency communications districts may expend funds. Mississippi could adopt language similar to that in Alabama's law to govern how emergency communications districts may spend 911 service charges (see page 40 of report).
 - Require emergency communications districts operated by a board of supervisors to be included in the county audit conducted by the Office of the State Auditor (MISS. CODE ANN. § 7-7-211 [3] [1972]). If the emergency communications district is established as a separate fund entity with a board of commissioners separate from the county audit, the emergency communications district should contract for an audit.
 - Expand the authority of the CMRS Board to establish a centralized entity to oversee aspects of the implementation of the 911 service delivery system in Mississippi. Examples of this expanded authority could include the power to recommend efficiency standards for ECDs, the power to audit an ECD, and the power to establish equipment procurement guidelines.

3. Contingent on ECDs implementing efficiency improvements, and should the Legislature consider additional funding for emergency communications districts, the Legislature could consider the following options to reduce the disparity between revenues and expenditures:
- Option One: Increase the current 911 and E911 service charges for residential and commercial telephone subscriber lines (CODE § 19-5-313), Voice over Internet Protocol subscriber accounts (CODE § 19-5-313), commercial mobile radio services (CODE § 19-5-333), and prepaid wireless telecommunication services (CODE § 19-5-343);
 - Option Two: Amend MISS. CODE ANN. § 19-5-335 (1972) to redirect the portion of future CMRS service charges currently allocated for the reimbursement of actual cost incurred by the providers. Such funds could instead be reallocated to increase the 70% disbursement of CMRS service charges to emergency communications districts or to create a fund under the management of the Commercial Mobile Radio Service Board to provide grants to more sparsely populated counties.
 - Option Three: Amend MISS. CODE ANN. § 19-5-301 (1972) to permit counties and local governments to generate fees for the purpose of funding the E911 system.

For More Information or Clarification, Contact:

PEER Committee
P.O. Box 1204
Jackson, MS 39215-1204
(601) 359-1226
<http://www.peer.state.ms.us>

Representative Ray Rogers, Chair
Pearl, MS

Senator Nancy Collins, Vice Chair
Tupelo, MS

Senator Kelvin Butler, Secretary
McComb, MS

A Review of the Funding and Expenditures of Emergency Communications Districts of Selected Mississippi Counties

Introduction

Authority

The Committee acted in accordance with MISS. CODE ANN. Section 5-3-51 et seq.

Problem Statement

In response to a legislative inquiry, the PEER Committee reviewed the funding and expenditures of emergency communications districts of selected counties in Mississippi.

This review was prompted by a legislative request to determine whether some emergency communications districts might be spending 911 emergency service funds in a manner that is not compliant with state law. PEER notes an increasing focus at the local level regarding whether current funding generated from 911 service charges for emergency communications districts is adequate. Also, MISS. CODE ANN. §19-5-301 et seq. (1972), which authorizes the collection of service charges for 911, is set to repeal on July 1, 2014.

Scope and Purpose

Based on the request, PEER sought to address the following objectives:

- describe the purpose of the 911 delivery system in Mississippi and the status of 911 systems, by emergency communications districts;
- describe the system in place for 911 emergency service, including identification of key stakeholders, their respective roles, and how the emergency communications districts are governed;

- describe the funding system in place for 911 services and identify the process for the flow of revenue after the 911 service charge is assessed;
- identify statutory requirements regarding the receipt and expenditure of 911 funds by emergency communications districts;
- determine whether emergency communications districts have an accountability system in place (i. e., expenditure controls and oversight measures) to assure that 911 service charges are expended in compliance with state law;
- identify causes or potential causes for any noncompliant expenditures of 911 funding;
- identify major expenditures and determine whether the current 911 funding structure is adequate for the operations of the counties' emergency communications services as a whole;
- identify efficiency models or best practice standards for structuring emergency communications districts; and,
- determine whether any legislative action is needed to restructure emergency communications districts, improve system efficiency for distribution and expenditure of 911 funds, or make clarifications to reduce confusion over the types of acceptable 911 expenditures.

Scope Limitations

PEER notes the following scope limitations for this review:

- PEER applied a purposive sample for selecting emergency communications districts and the data analyzed only represents the selected counties. This information should not be applied to draw conclusions for the other emergency communications districts not included within the sample of case studies. (See "Method," page 3, for additional information.)
- PEER only reviewed emergency communications districts' financial statements based on the reasonableness of the type of expenditure by budgeted category (see discussion on page 30). Because the financial information obtained from the counties was self-reported, PEER could not provide

any assurances on the financial statements provided by the emergency communications districts and only contacted the districts for clarification on expenditures noted by PEER as questionable in nature.

Method

During the course of this review, PEER:

- reviewed relevant sections of Title 19, Chapter 5, MISSISSIPPI CODE ANNOTATED (1972);
- reviewed Attorney General's opinions pertaining to the authority of E911 commissions and acceptable uses of E911 funds;
- interviewed Commercial Mobile Radio Service Board members;
- interviewed the Office of the State Auditor's staff to determine to what extent, if any, county audits include a review of financial information of emergency communications districts;
- reviewed 911 emergency communications district governance in Tennessee and Alabama; and,
- reviewed the federal role in 911 emergency services, led by the Federal Communications Commission and the U. S. Department of Transportation.

In order to sample emergency communications districts for a case study review, PEER chose counties based on two selection criteria:

- phase capability (see page 57 for an explanation of an emergency communications district's capability)--PEER selected counties for review in an effort to approximate most closely the existing distribution of county phase capability in the state; and,
- population size and geographic location--counties selected represented the north, south, east, west, and central areas of the state.

The following nine counties were selected as case studies for a review of emergency communications district expenditures from Fiscal Year 2011 through Fiscal Year 2013:

- DeSoto;
- Franklin;
- Jackson;
- Jasper;

- Kemper;
- Madison;
- Newton;
- Panola; and,
- Warren.

Background

This chapter seeks to address the following objective:

- Describe the purpose of the 911 delivery system in Mississippi and the status of 911 systems, by emergency communications districts.

To address this objective, PEER answered the following questions:

- What is the purpose of the 911 system in Mississippi?
- What are the types of 911 systems?
- What are the federal and state requirements for implementation of E911?
- What is the status of 911 systems in the state, by emergency communications district?

What is the purpose of the 911 system in Mississippi?

The Legislature facilitated implementation of the 911 system in Mississippi per MISS. CODE ANN. § 19-5-301 (1972) with the purposes that 911 services are intended to help save lives and property, bring about quicker apprehension of criminals, and ultimately, reduce costs.

In the 1960s, Congress determined that the public should have one uniform nationwide telephone number for reporting emergencies involving fire, police, and/or ambulance services to speed response and dispatch time and the 911 system was launched.

In order to facilitate the 911 delivery system in Mississippi, the Legislature, per MISS. CODE ANN. § 19-5-301 (1972), declared the following:

(1) The Legislature finds and declares it to be in the public interest to reduce the time required for a citizen to request and receive emergency aid, and to raise the level of competence of local public safety and 911 telecommunicators by establishing a minimum standard of training and certification for personnel involved in the answering and dispatching of calls to law enforcement, fire and emergency medical services. The provision of a single, primary three-digit emergency number through which emergency services can be quickly and efficiently obtained will provide a

significant contribution to law enforcement and other public service efforts by simplifying the notification of public service personnel. Such a simplified means of procuring emergency services will result in the saving of life, a reduction in the destruction of property, quicker apprehension of criminals and, ultimately, the saving of monies. Establishment of a uniform emergency number is a matter of concern and interest to all citizens of the state.

(2) The Legislature also finds and declares it to be in the public interest to reduce the time required for a citizen to request and receive emergency aid, by requiring all owners and renters of residences, buildings and structures to obtain a 911 address from the county.

These provisions make clear that 911 services are intended to help save lives and property, bring about quicker apprehension of criminals, and ultimately, reduce costs. Presumably these are costs not only of government, but those borne by individual citizens and property owners, who will be better protected as a result of the development of 911 services.

What are the types of 911 systems?

There are two primary types of 911 systems: Basic 911 and Enhanced 911. These systems are distinguished by both the technology infrastructure in place and the level of information obtained by the public safety answering point when a 911 call is received.

At the time the 911 system began, most telephones were traditional wireline phones—i. e., phones connected physically by wire access or cable. These phone systems convey voice and other information through wired networks. Many of the telephones now in use are wireless, including cellular telephones. Cellular phones are dependent on a network of radio towers and base stations that send and receive radio signals. In addition, Voice over Internet Protocol (VoIP), utilizing broadband technology, is being used to access the telephone networks and 911 bureaus. Both wireless and wireline networks have built-in exchanges that allow users of one system to connect with users of the other.

There are two primary types of 911 systems, basic and enhanced, based on the technology infrastructure in place and the level of information obtained by the public safety answering point (PSAP) when a 911 call is received.

Basic 911

In a Basic 911 system, the caller dials 911 and the dispatcher receives no information until callers give their identity, the number from which they are calling, and the location where emergency services are needed.

Basic 911 is defined as a telephone service terminated in designated public safety answering points accessible to the public by dialing 911. Basic 911 is further defined as a voice-only service that does not display the caller's address or telephone number information.

In a Basic 911 system, the caller dials 911 and the dispatcher receives no information until callers give their identity, the number from which they are calling, and the location where emergency services are needed. The answering dispatcher may be nearby, such as at the local police or sheriff's office, or hundreds of miles away at an emergency operations facility established to serve a variety of emergency responders, depending on how the call is routed.

Enhanced 911

In an Enhanced 911 (E911) system, the E911 call-taker receives the callback number, location information, and the appropriate emergency responder for that location through the supporting technology.

Enhanced 911 is defined as a telephone exchange communication service whereby a public safety answering point designated by the county or local emergency communications district may receive 911 calls. Enhanced 911 includes lines and equipment necessary for the answering, transferring, and dispatching of public emergency telephone calls originated by persons within the serving area who dial 911. Unlike Basic 911, Enhanced 911 is defined to include the displaying of the name, address, and other pertinent caller information as may be supplied by the caller's service supplier (i. e., phone provider such as AT&T or C-Spire). In an Enhanced 911 (E911) system, the E911 call-taker receives the callback number, location information, and who are the appropriate emergency responders for that location through the supporting technology. This enables police, fire departments, and ambulances to find callers who cannot provide their precise location.

What are the federal and state requirements for implementation of E911?

Neither the FCC nor the Mississippi Legislature has placed any timeline requirements on PSAPs (or emergency communications districts) to upgrade to Phase 1 or Phase 2 E911 capability.¹

In creating the Commercial Mobile Radio Service Board and the \$1 CMRS service charge under MISS. CODE ANN. § 19-5-333 (1972) (see page 17 for an explanation of charges), the Mississippi Legislature noted that Mississippi wireless service providers should be Phase 1 capable by July 1, 2005. However the Legislature does not require emergency communications districts or PSAPs to upgrade to Phase 1 capability.

The FCC also does not require the PSAPs (or emergency communications districts) to upgrade to Phase 1 or Phase 2 capability. In 1996, the Federal Communications Commission mandated a five-year plan aimed at providing wireless telephone users with access to the same Enhanced 911 features furnished to wireline subscribers. The plan called for implementation of wireless E911 in two major phases:

- Phase I: By April 1, 1998, the FCC required providers to have in place a system to deliver to the PSAP the 911 caller's mobile telephone number, as well as the location of the cell tower from which the call originated.
- Phase II: By October 1, 2001, or within six months of a PSAP's request for wireless E911 service, the FCC required providers to begin delivering to the PSAP not only the number of the wireless telephone making the 911 call, but also the longitude and latitude of the origin of the call.

In addition to the above-stated timelines regarding phase implementation, the CODE OF FEDERAL REGULATIONS §20.18 has established additional timelines for minimum infrastructure and handset standards for wireless service providers in reference to the capability of Phase 2 E911 service. These regulations include infrastructure installation targets that continue until January 2019.

However, these timeline requirements were placed only on the wireless service providers to ensure that the equipment and technology were available for use by a PSAP capable of providing Phase 1 or Phase 2 911 service. In addition, the emergency communications district must meet the following conditions:

¹*Phase capability* refers to a PSAP's ability to capture data at the time a call is received. A Phase 0 PSAP can receive voice calls only with no data associated with the call. A Phase 1 PSAP can see data associated with a voice call, such as the caller's phone number. A Phase 2 PSAP can receive both the data associated with a voice call and the coordinates of the 911 caller's actual location.

- request in writing that each wireless provider implement the E911 service; and,
- have in place some method whereby the PSAP could recover some of its costs in upgrading to wireless E911 capacity.

What is the status of 911 systems in the state, by emergency communications district?

Currently sixty-three counties (77%) in Mississippi are Phase 2 capable. Thirteen counties (16%) are Phase 1 capable and six counties (7%) are Phase 0 capable. While the ideal goal would be that all eighty-two counties (emergency communications districts) are Phase 2 capable, neither the Federal Communications Commission nor the Legislature has placed any time requirements to upgrade to this capability.

All counties in Mississippi can provide at least minimal Basic 911 access for wireline phones. As the population has shifted and more constituents have purchased wireless phones in the last twenty years, there has been a growing need for 911 access for wireless phones. Also, with the growth of 911 capabilities with Phase 1 and Phase 2 Enhanced 911 versus Phase 0 Basic 911 (see Appendix A on page 57 for a definition of Phases 0, 1, and 2), there has been federal and state support for expanding Enhanced 911's current geographic outreach.

While all counties in Mississippi are Phase 0 capable, currently sixty-three counties (77%) in Mississippi are Phase 2 capable. Of the remaining nineteen counties, thirteen counties (16%) are Phase 1 capable and six counties are Phase 0 capable. (See Appendix A on page 57 for a map of counties by phase.)

Two counties PEER selected for review are actively upgrading to Phase 2 capability. Franklin County is currently in the process of upgrading from Phase 0 to Phase 2 and also will have the capability of receiving text to 911, a NextGen 911 feature (discussed in more detail on page 37). Panola County is in the process of upgrading from Phase 1 to Phase 2. Additionally, Kemper County, which is currently Phase 0, is pursuing an interlocal services agreement with Neshoba County, a Phase 2 county, whereby Kemper County would pay Neshoba County a yearly fee in return for utilizing Neshoba County's Phase 2 911 capabilities.

The 911 Delivery System in Mississippi and Its Current Funding

This chapter seeks to address the following objectives:

- Describe the system in place for 911, including identification of key stakeholders, their respective roles, and how the emergency communications districts are governed.
- Describe the funding system in place for 911 services and identify the process for the flow of revenue from when the 911 service charge is assessed.

To address this objective, PEER answered the following questions:

- Who are the participants in the state's 911 delivery system and what are their roles?
- What are the primary sources of funding for the 911 system?
- How are the assessed 911 service charges distributed based on the type of telecommunication service?

Who are the participants in the state's 911 delivery system and what are their roles?

While the Legislature established a funding mechanism for the implementation of 911 services through MISS. CODE ANN. § 19-5-301 (1972), it did not specify any standards or recommendations for implementation at the county level, aside from minimum training standards for 911 dispatchers. Each county's board of supervisors has the authority to create an emergency communications district (ECD). Furthermore, this emergency communications district has the discretion to structure the emergency dispatching operations as it deems necessary, including the determination of the number of public safety answering points to establish and operate within the district. Thus local 911 service is delivered through a variety of mechanisms.

At the national level, the 911 system is guided by recommendations and guidelines issued by the Federal Communications Commission (FCC).

At the state level, MISS. CODE ANN. § 19-5-301 et seq. (1972) establishes purposes for what emergency communications services should achieve based on FCC recommendations to promote the counties' implementation and operation of these emergency communications services. These statutes establish the

amount of the 911 user service charges for wireline service and Voice over Internet Protocol service. Additionally, MISS. CODE ANN. §19-5-331 et seq. (1972) created the Commercial Mobile Radio Service Board to collect and distribute 911 service charges generated from commercial mobile radio service users, which includes both billed and prepaid wireless services.² While the Legislature established a funding mechanism for the implementation of 911 services at the county level, the discretion on how these 911 services are provided remains at the county level.

The state's 911 system is directly governed at the county level through the emergency communications districts. Per MISS. CODE ANN. § 19-5-305 (1972), each county's board of supervisors may create, by order duly adopted and entered on its minutes, an emergency communications district composed of all of the territory within the county. Furthermore, MISS. CODE ANN. § 19-5-307 (1972) authorizes a county's board of supervisors to appoint itself as the district's governing body or to appoint a separate seven-member commission. The emergency communications district's board of commissioners oversees that county's provision of emergency dispatching services. This commission also has the discretion to establish, with consideration from the municipalities, the number of public safety answering points (PSAPs) within the emergency communications district.

Thus local 911 service is delivered through a variety of mechanisms. (For a list of various ECD operations, see Appendix B on page 59). In addition, currently no one central entity is charged with oversight of emergency communications districts to determine whether implementation of 911 service delivery systems is accountable or to establish standards for consistency in regard to implementation.

Exhibit 1 on page 12 provides a breakout of the key stakeholders and their respective roles in regard to the 911 delivery system within the state.

²Per MISS. CODE ANN. § 19-5-331 (c) (1972), *commercial mobile radio service* includes the term "wireless" and service provided by any wireless real-time two-way voice communication device, including radio-telephone communications used in cellular telephone service, personal communication service, or the functional or competitive equivalent of a radio-telephone communications line used in cellular telephone service, a personal communication service, specialized mobile radio service, or a network radio access line. Commercial mobile radio service does not include service whose customers do not have access to 911 or to a 911-like service, to a communication channel suitable only for data transmission, to a wireless roaming service or other nonlocal radio access line service, or to a private telecommunications system.

Exhibit 1: Key Participants in the State's 911 System and Their Roles

Key Player	Role
<p>Federal Communications Commission (FCC)</p>	<p>FCC is the primary federal agency responsible for developing and implementing regulations for emergency services.</p> <p>Under the Wireless Communications and Public Safety Act of 1999, the FCC is required to:</p> <ul style="list-style-type: none"> • "encourage and support efforts by States to deploy comprehensive, end-to-end emergency communications infrastructure and programs, based on coordinated statewide plans, including seamless, ubiquitous, reliable wireless telecommunications networks and enhanced wireless 911 service;" and, • "encourage each state to develop and implement coordinated statewide deployment plans through an entity designated by the governor." <p>The FCC requires wireless telephone carriers to provide 911 and E911 capability when a Public Safety Answering Point (PSAP) requests it.</p>
<p>Commercial Mobile Radio Service Board (CMRS Board)</p>	<p>MISS. CODE ANN. § 19-5-333 (1972) created the CMRS Board, including providing for its powers and duties.</p> <p>The CMRS Board does not have any full-time staff, instead contracting out for services.</p> <p>The CMRS Board collects and distributes the CMRS service charge and prepaid telecommunication service charge to emergency communication districts, as dictated by statute (MISS. CODE ANN. § 19-5-333, 19-5-335, and 19-5-343). (Providers distribute the emergency telephone service charges directly to the ECDs.)</p>

Key Player	Role
<p>Commercial Mobile Radio Service Board (CMRS Board) (continued)</p>	<p>The CMRS Board establishes and maintains the Commercial Mobile Radio Service Fund to repay the providers for the costs of meeting wireless E911 requirements. (MISS. CODE ANN. § 19-5-333)</p> <p>Per MISS. CODE ANN. § 19-5-333 (2) (f), the CMRS Board retains an independent, third-party accountant to audit CMRS providers at the discretion of the CMRS Board to verify the accuracy of each commercial mobile radio service provider's service charge collection.</p> <p>Per the CMRS Board's contract accounting firm, the CMRS Board receives audits on each provider every year, but no additional monies have been obtained as a result of those audits.</p>
<p>Board of Emergency Telecommunications Standards and Training</p>	<p>Created in MISS. CODE ANN. § 19-5-351 through MISS. CODE ANN. § 19-5-357</p> <p>Develops and implements Mississippi's minimum training standards program for public safety telecommunications</p> <p>Reimburses local government entities or emergency service providers the full salary and benefits of the telecommunications completing the training, plus the costs of obtaining such training, upon successful completion of the training course.</p> <p>Funded by an additional five-cent service charge on each private and business wireless and wireline subscriber service line within Mississippi (MISS. CODE ANN. § 19-5-357[1])</p>
<p>Counties</p>	<p>MISS. CODE ANN. § 19-5-305 authorizes each county's board of supervisors to create an ECD.</p> <p>Per MISS. CODE ANN. § 19-5-307, the county board of supervisors may appoint itself as the ECD's governing body or appoint a separate seven-member commission.</p> <p>Counties may also provide additional funding beyond the legislatively established service charges to subsidize the funding of the operations of the emergency communications district or to operate PSAPs.</p>

Key Player	Role
<p>Emergency Communications District (ECD)</p>	<p>ECDs are governed by MISS. CODE ANN. § 19-5-307. An ECD must be composed of all the territory within a county (MISS. CODE ANN. § 19-5-305).</p> <p>ECDs collect and expend 911 service charges for the purpose of providing 911 services.</p> <p>An ECD may employ employees, experts, and consultants as necessary to discharge the ECD’s responsibilities.</p> <p>ECDs purchase, lease, or lease-purchase equipment used to comply with the FCC order.</p> <p>Each of the counties currently has its own ECD. However, MISS. CODE ANN. § 19-5-315 (3) does permit two or more counties to establish a single emergency communications district.</p>
<p>Public Safety Answering Point (PSAP)</p>	<p>PSAPs receive 911 calls from a defined geographic area, operate under common management, and process 911 calls according to a specific operational policy.</p> <p>911 telecommunicators¹ answer and dispatch or transfer emergency² and non-emergency calls³ to the appropriate responders (e. g., police, ambulance, fire).</p> <p>ECDs may have one PSAP or may choose to have multiple PSAPs.</p> <p>The ECDs, the county sheriff’s departments, or municipal police departments or some combination thereof may operate PSAPs within each ECD.</p>

¹ Person employed by a PSAP and/or an Emergency Medical Dispatch (EMD) service provider qualified to answer incoming emergency telephone calls and provide for the appropriate emergency response either directly or through communication with the appropriate PSAP.

² The National Emergency Number Association (NENA) defines an *emergency call* as a telephone request for public safety agency emergency services that requires immediate action to save a life, to report a fire, or to stop a crime and may include other situations as determined locally.

³ Examples of non-emergency calls include requests from local law enforcement for license plate checks and warrant searches.

Key Player	Role
Service Suppliers	
Commercial Mobile Radio Service Provider	<p>Provides commercial mobile radio services subject to the CMRS service charge of \$1 per month per commercial mobile radio service connection.</p> <p>Charges and collects service charges on commercial mobile radio services and submits them to ECDs pursuant to MISS. CODE ANN. § 19-5-333</p>
Wireline Telephone Service Supplier	<p>Provides residential and commercial telephone subscriber lines subject to the emergency telephone service charge of \$1 per residential telephone subscriber line per month and \$2 per commercial telephone subscriber line per month</p> <p>Charges and collects service charges on wirelines and submits them to ECDs pursuant to MISS. CODE ANN. § 19-5-313</p>
Voice over Internet Protocol Service (VoIP) Supplier	<p>Provides VoIP services subject to the emergency telephone service charge of \$1 per VoIP subscriber account per month</p> <p>Charges and collects service charges on VoIP subscriber accounts and submits pursuant to MISS. CODE ANN. § 19-5-313</p>
Consumers	
Service Users	<p>Users of commercial mobile radio services, wireline service, and VoIP service must pay 911 service charges as part of their monthly bills or when purchasing prepaid telecommunication devices to support the 911 system</p>
911 System Callers	<p>911 callers are emergency users of the 911 system and access the system by dialing "911" from a pay phone, home phone, wireless phone, VoIP, etc.</p> <p>A 911 emergency caller makes telephone requests for public safety agency emergency services that require immediate action to save a life, to report a fire, or to stop a crime and may include other situations as determined locally.</p> <p>Non-emergency callers include requests from local law enforcement for license plate checks and warrant searches.</p>

SOURCE: PEER analysis of relevant sections of MISSISSIPPI CODE ANNOTATED.

What are the primary sources of funding for the 911 system?

Emergency communications districts receive funding through service charges collected on commercial mobile radio services, prepaid wireless telecommunication services, Voice over Internet Protocol subscriber accounts, and residential and commercial telephone subscriber lines to implement the 911 system. Counties and municipalities may also contribute direct or indirect support for the financial operations of the emergency communications and PSAPs, including paying salaries and benefits for dispatchers to answer 911 calls and dispatch the necessary emergency response.

The state's 911 system is funded through two major categories:

- legislatively created service charges on commercial mobile radio services, prepaid wireless telecommunications services, Voice over Internet Protocol subscriber accounts, and residential and commercial telephone subscriber lines; and,
- local support for 911 operations, either directly or indirectly, including financial support of PSAP operations.

In addition, emergency communications districts may generate revenue from other funding sources such as interest on checking accounts, renting out the emergency communications district's radio towers to other users, and charging fees for services, including mapping, warrant checks, and license checks. However, emergency communications districts are prohibited from levying taxes or other fees to raise funds under what is known as the "home rule" statute unless specifically authorized by state law (e. g., MISS. CODE ANN. § 19-5-313 [1972], as discussed in the following section). Specifically, MISS. CODE ANN. § 19-3-40, which the Attorney General in 1991 concluded extends to emergency communications districts (*Opinion to Hall*, October 23, 1991, WL 578036), prohibits a county board of supervisors from levying taxes other than those authorized by statute or increasing the levy of any authorized tax beyond statutorily established limits.

The following sections briefly describe the legislatively created service charges and local funding support for 911 operations.

Legislatively Created Service Charges on Devices Used to Call 911

To fund the 911 system in Mississippi, the Legislature created service charges on commercial mobile radio services, prepaid wireless telecommunications services, and emergency telephone service charges on residential telephone subscriber lines, commercial telephone subscriber lines, and Voice over Internet Protocol subscriber accounts.

To fund the 911 system in Mississippi, the Legislature created service charges on:

- commercial mobile radio services;
- prepaid wireless telecommunications services; and,
- residential telephone subscriber lines, commercial telephone subscriber lines, and Voice over Internet Protocol subscriber accounts.

In accordance with MISS. CODE ANN. § 19-5-333 (1972), all commercial mobile radio service users (e. g., cell phone users) whose place of primary use is within Mississippi are billed up to a maximum of a \$1 service charge by their service provider to support the operations of 911 in their emergency communications district.

According to MISS. CODE ANN. § 19-5-343 (1972), when a consumer purchases prepaid wireless telecommunications service in Mississippi, the consumer is charged a \$1 E911 service charge per retail transaction at the point of sale. MISS. CODE ANN. § 19-5-343 (d) (1972) defines prepaid wireless telecommunications service as a service that allows a caller to dial 911 to access the 911 system, which service must be paid for in advance and is sold in predetermined units or dollars of which the number declines with use in a known amount.

MISS. CODE ANN. § 19-5-313 (1972) authorized county boards of supervisors to levy an emergency telephone service charge of up to one dollar per month per phone line to residential customers, two dollars per month per phone line for commercial customers, and one dollar per month per Voice over Internet Protocol subscriber account. However, per MISS. CODE ANN. § 19-5-313 (3) (1972), emergency telephone service charges are capped at twenty-five exchange access facilities or VoIP lines per person per location. Further, no service charges should be levied against trunk or service lines used to supply service to commercial mobile radio service providers.

Local Financial Support for 911 Operations

Emergency communications districts may receive additional funding either directly or indirectly from the counties and/or municipalities to support the

operations of the 911 system. For those county emergency communications districts that PEER reviewed, although the way in which districts received local support varied, each district received local financial support when local funding for 911 dispatchers was included.

Emergency communications districts may receive additional funding either directly or indirectly from the counties and/or municipalities to support the operations of their 911 systems. Means of providing additional local financial support include:

- formal or informal agreements with the county and/or municipalities within the emergency communications district;
- direct subsidization of the emergency communications district by the county board of supervisors; and,
- counties and municipalities may directly fund or operate a portion of the 911 operations of an emergency communications district instead.

For the counties that PEER reviewed, although the way in which emergency communications districts received local support varied, each received local financial support when local funding for 911 dispatchers was included.

Emergency communications districts may enter into formal or informal agreements with the county and/or municipalities in the emergency communications district's territory. For example, as of January 13, 2012, municipalities covered by the Lee County E911 communication service operated under a "gentleman's agreement" to each pay, based on its percentage of the county's overall population, a percentage of the \$500,000 local supplement to the Lee County E911 budget. With Lee County E911 operating with one consolidated PSAP for the county operated by the emergency communications district, Lee County E911 receives the local municipal subsidy to subsidize the service charges and cover the difference between the service charges and the cost to operate the Lee County E911 emergency communications district. Another example is that the Warren County Board of Supervisors has an agreement with Vicksburg to pay for the Vicksburg/Warren County 911 PSAP dispatcher personnel expenses and then bill Vicksburg for 65% of the PSAP dispatcher personnel expenses.

In cases in which the county's board of supervisors is the governing body of the emergency communications district, the board of supervisors may opt to subsidize the emergency communications district's funding. For example, Newton County provides funding for the Newton County emergency communications district, including 911 telecommunication dispatchers, as well as other reported shortfalls in the emergency communications district budget not covered by the service charges.

Municipalities and counties may also provide support for 911 operations by funding the PSAP and other operations operated by the municipality or county instead of the emergency communications district. For example, in Jackson County, the Jackson County Emergency Communications District operates the district and purchases the equipment, including the 911 system, the radio communication system, and the radio towers necessary to operate the 911 system. However, the Jackson County Sheriff's Department (two PSAP locations) and other municipality police departments (six PSAP locations) fund, operate, and staff their own PSAPs, including the 911 dispatchers.

How are the assessed 911 service charges distributed based on the type of telecommunication service?

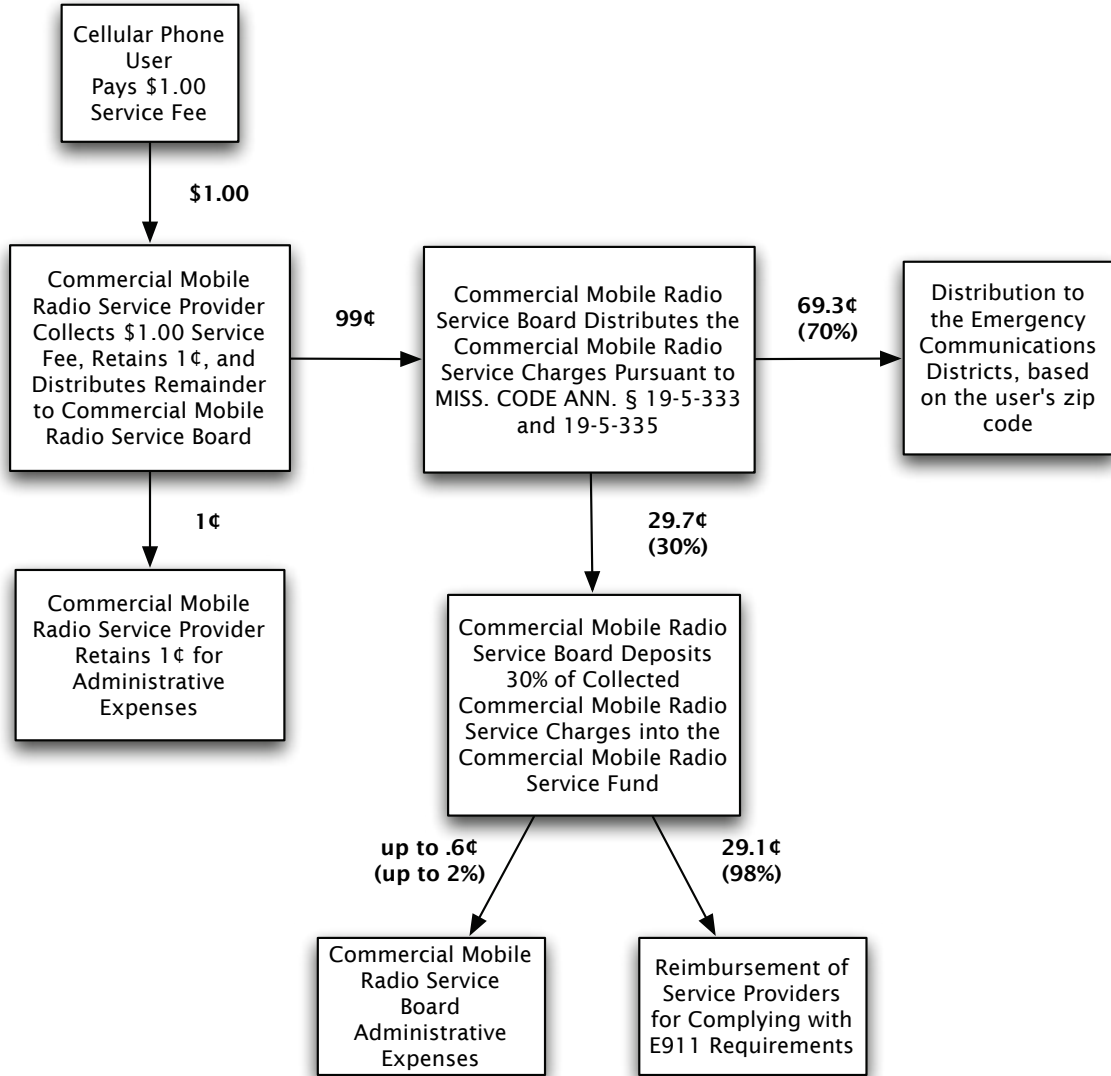
Once the 911 service charges are assessed, they are distributed to the counties or the emergency communications districts based on requirements in Mississippi law and on the type of telecommunication service. Ultimately, the county board of supervisors and/or the emergency communications districts have discretion on how 911 funding is spent in regard to local operations.

Mississippi law establishes the amount of the maximum 911 service charge and establishes how this service charge should be distributed based on the type of telecommunication service. While the law specifies the funding streams and how they are to be distributed, the county board of supervisors and/or the emergency communications districts have discretion on how to disburse and utilize these revenue streams for local 911 service delivery. The following sections briefly discuss the distribution by telecommunication service type.

Exhibit 2, page 20, depicts the distribution of the one-dollar CMRS service charge assessed to the user.

Once the service charge is remitted by the user, MISS. CODE ANN. § 19-5-335 (2) (1972) allows each service provider to retain one percent of the one-dollar service charge to cover administrative costs. In accordance with MISS. CODE ANN. § 19-5-333 (2) (a) and (b) (1972), the remitted service charges (ninety-nine cents of every dollar charge) must be submitted to the Commercial Mobile Radio Service Board.

Exhibit 2: Collection and Distribution of CMRS Service Charges (Billed Wireless Devices)



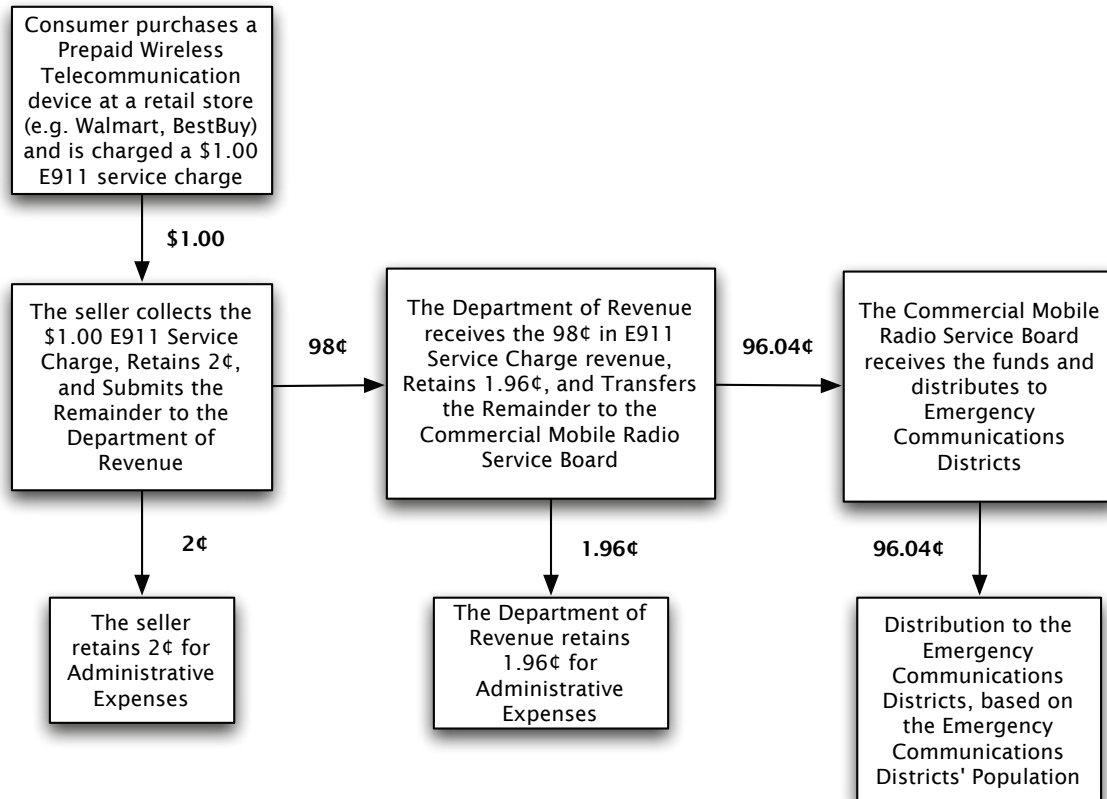
SOURCE: Compiled by PEER.

Following the distribution formula outlined in MISS. CODE ANN. § 19-5-333 (2) (c) (1972), the Commercial Mobile Radio Service Board allocates and distributes the Commercial Mobile Radio Services Fund as follows: no less than seventy percent is distributed to the emergency communications districts and thirty percent is deposited into the CMRS Fund. Out of the money deposited into the CMRS Fund, no more than two percent (i. e., up to two percent) of the money allocated to the CMRS Fund is allowed for administrative expenses of the CMRS Board and the remaining money shall be identified for use to

reimburse commercial mobile radio service providers for actual costs incurred in complying with the E911 service requirements established by the FCC regulations.

Exhibit 3, below, depicts the distribution of the 911 prepaid wireless telecommunication service charge assessed to the user.

Exhibit 3: Collection and Distribution of Prepaid Wireless Telecommunication Service Charges



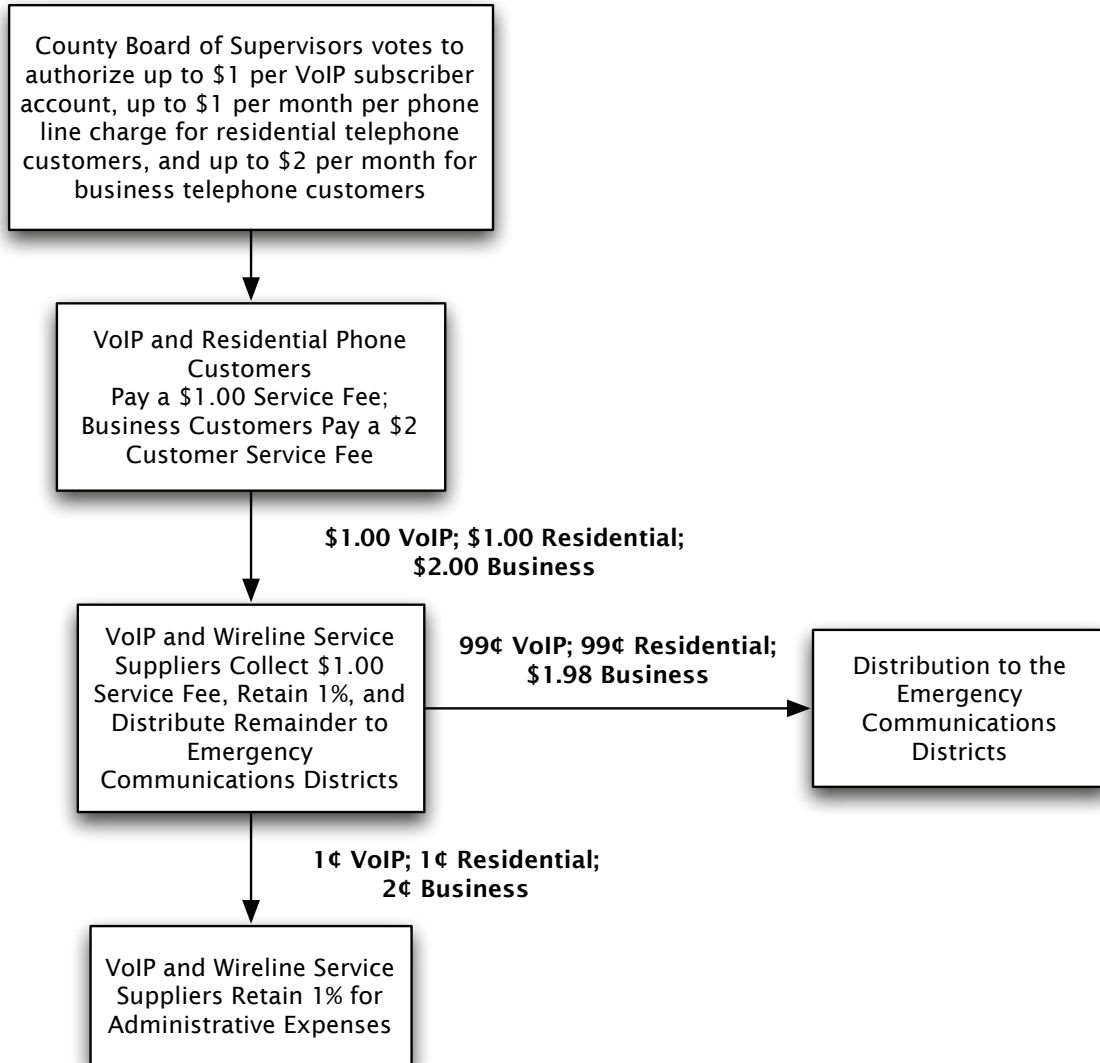
SOURCE: Compiled by PEER.

Once the 911 service charge is remitted by the user at the point of sale, the seller is entitled to deduct and retain up to two percent of the collected service charges to defray collection and administration costs. MISS. CODE ANN. § 27-65-33 (1) (b) (1972) requires the seller to remit the service charges to the Mississippi Department of Revenue (DOR). The Department of Revenue then remits the service charges to the CMRS Board within thirty days of receipt. The DOR is entitled to retain up to two percent of the collected service charges remitted by the sellers to reimburse costs associated with the collection and remittance of the service charges.

Per MISS. CODE ANN. § 19-5-343 (3) (e) (1972), the CMRS Board then distributes the remaining ninety-six percent of

prepaid wireless telecommunication service charge collections (total receipts, less collection allowances outlined above) to the ECDs. Each ECD's distribution is based on its population. Exhibit 4, below, depicts the distribution of the emergency telephone service charges assessed to the users of VoIP or traditional wireline telephones.

Exhibit 4: Collection and Distribution of Emergency Telephone Service Charges (VoIP and Wireline)



SOURCE: Compiled by PEER.

Unlike CMRS service charges and prepaid telecommunication service charges, there is not a central distribution agency for emergency telephone service charges. Instead, emergency telephone service charges are collected by the respective wireline or VoIP service

supplier and distributed directly to the county boards of supervisors (or emergency communications districts).

MISS. CODE ANN. § 19-5-313 (5) (1972) directs wireline and VoIP service suppliers to remit all collected emergency telephone service charges to the counties no later than sixty days after the close of each month, minus one percent of gross collected service fees as reimbursement for the suppliers' administrative costs to collect the fees. In addition, wireline and VoIP service suppliers must provide the county board of supervisors and the county board of commissioners, if applicable, with an annual audit of the service supplier's books and records with respect to the collection and remittance of the emergency telephone service charges. Service suppliers must also notify the counties, as directed by MISS. CODE ANN. § 19-5-313 (4) (1972), of any service users who have not paid their emergency telephone service charges. However, the service suppliers have no legal obligation to force consumers to pay the emergency telephone service charge.

Case Studies of Emergency Communications Districts' Expenditures

This chapter seeks to address the following objectives:

- Identify statutory requirements regarding the receipt and expenditure of 911 funds by emergency communications districts.
- Identify the major expenditures and determine whether the 911 funding structure is adequate for the operations of the counties' emergency communications services as a whole.
- Determine whether emergency communications districts have an accountability system in place (i. e., expenditure controls and oversight measures) to assure that 911 service charges are expended in compliance with state law.
- Identify causes or potential causes for noncompliant expenditures of 911 funding.

To address these objectives, PEER answered the following questions:

- What are acceptable expenditures for emergency communications funds?
- How are the emergency communications districts in the selected counties spending their funds?
- What accountability systems are in place regarding emergency communications expenditures?
- Did the selected emergency communications districts' expenditures comply with the purposes outlined in state law?
- What factors could contribute to potentially noncompliant expenditures of emergency communications funds?
- Is the current level of emergency communications funding adequate to provide for the selected counties' emergency communications operations?
- Are there potential future costs that could be incurred by the emergency communications districts?

What are acceptable expenditures for emergency communications funds?

Expenditure of emergency communications funds must comply with the purposes stated in MISS. CODE ANN. § 19-5-301 (1972). However, PEER believes that the statute does not provide sufficient direction to the counties and emergency communications districts for determining whether expenditures are acceptable. The Attorney General has issued several opinions to clarify requirements of the statute.

As previously in this report, local emergency communications districts receive money from providers and the CMRS Board. These funds help defray the costs of the districts' operations. While provisions of Chapter 5, Title 19, MISSISSIPPI CODE OF 1972, do not set out a specific list of permissible items of expenditure or set out broad categories of permissible items of expenditure, a reading of the CODE sections authorizing the creation and funding of 911 and E911 services together shows that spending must be for purposes related to emergency communications.

Several districts have requested opinions from the Attorney General seeking guidance on prospective purchases. Several opinions rely on the general legislative purpose section (CODE Section 19-5-301). These provisions make clear that 911 services are intended to help save lives and property, bring about quicker apprehension of criminals, and ultimately, reduce costs. Presumably these are costs not only of government, but those borne by individual citizens and property owners, who would be better protected as a result of the development of 911 services.

Further, CODE Section 19-5-303 (f), which defines Enhanced 911 services, and Section 19-5-333 (2) (c) (ii) bring some guidance to the question of how E911 funds should be expended, as these define Enhanced 911 and discuss the distribution of E911 funds to local emergency communications districts.

While not exhaustive, Appendix C, page 66, shows examples of Attorney General's opinions that have addressed ECDs' questions on which types of purchases are permissible with E911 or 911 funds and which are not. In general, those purchases that are supportive of acquiring necessary 911 and E911 equipment are permissible, as well as those for supporting services such as staff and facilities.

How are the emergency communications districts in the selected counties spending their funds?

From fiscal years 2011 through 2013, the selected counties' emergency communications districts spent an average of 96% of total expenditures on the following four categories: Salaries and Benefits; Capital Expenditures; Rent and Utilities; and Repairs, Maintenance and Materials.

PEER sought to gain an understanding of how emergency communications districts in the selected counties are spending their emergency communications funds. Because each of the selected counties' emergency communications districts was asked to provide detail of its last three years of fiscal data, PEER was able to analyze and report on the expenditures of the selected counties' emergency communications districts.

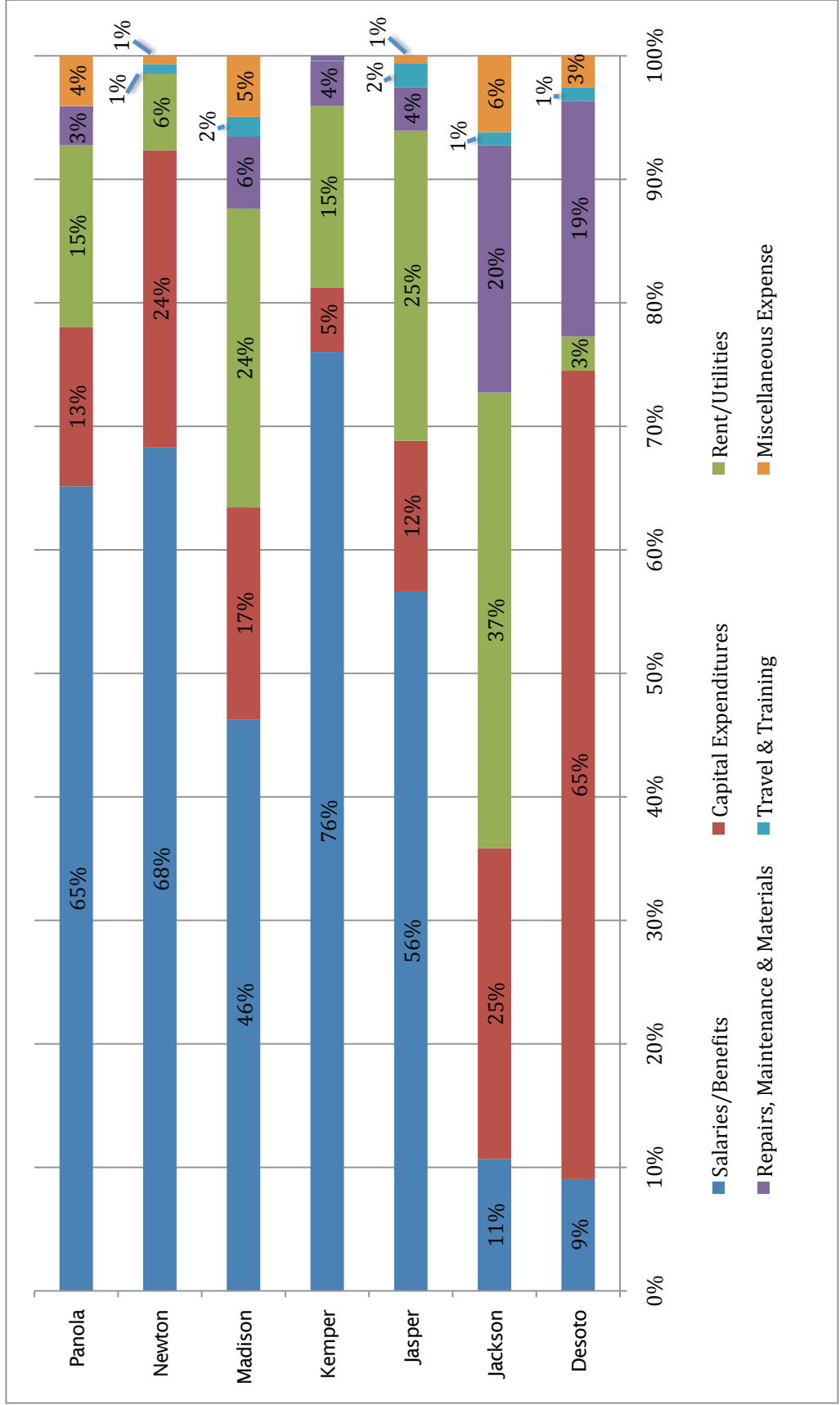
While the selected counties' emergency communications districts use the chart of accounts outlined in the Mississippi County Financial Accounting Manual, this system still allows for variability in how expenditures are classified. In an effort to provide more consistency in the presentation of the financial data received, PEER consolidated the financial information provided by each of the selected counties into a standard list of major categories. The categories used in this review were:

- Salaries/Benefits;
- Rent/Utilities;
- Capital Expenditures;
- Repairs/Maintenance/Materials;
- Travel/Training; and,
- Miscellaneous Expenditures.

The full results of PEER's analysis of the emergency communications districts' information and examples of the types of expenditures included in the above categories are included in Appendix D on page 68.

To help draw comparisons between emergency communications districts of different sizes and phase capabilities, PEER included a table in Exhibit 5 on page 27 showing an average of each county's emergency communications district's spending in the major categories compared to the average total spending for the three fiscal years selected.

Exhibit 5: Selected Counties' Average Emergency Communications Expenditures, by Category, as a Percentage of Average Total Expenditures for Fiscal Years 2011 through 2013^{1,2,3}



¹See Appendix D on page 68 for examples of expenditures within each category.

²Only seven of the selected counties were able to provide financial information in time to be included in the review.

³County results totaling less than 0.5% of average total expenditures were not reported in this chart.

SOURCE: PEER analysis of counties' financial detail.

From Exhibit 5, from Fiscal Year 2011 through Fiscal Year 2013, it can be concluded that the selected counties' emergency communications districts spent a majority of their emergency communications funds in the following four categories:

- Salaries and Benefits 47.40%
- Capital Expenditures 22.89%
- Rent and Utilities 17.79%
- Repairs, Maintenance and Materials 8.00%

These categories represent 96.08% of the tested emergency communications districts' total expenditures. The variability of each district's expenditure percentages can be attributed to several factors, including the model they have implemented to provide emergency communications services, the phase status of the county's equipment, population density within the county, and the short time frame used in reviewing the county expenditure data.

For example, DeSoto and Jackson counties' payroll average is well below the average for all the selected counties because of the shift of the payment of dispatchers' salaries and benefits to other county operations or to the municipalities. Additionally, DeSoto and Jackson counties' average repairs, maintenance, and materials expenses are greater than those of the other selected counties because their districts have more PSAPs and thus more equipment to maintain than the other districts selected.

Finally, the chart shows higher than average capital expenditure costs for DeSoto County relative to the other selected counties. This is due to the construction of a new office building for the DeSoto County emergency communications district during Fiscal Year 2011. These construction costs were included in the financial information provided by the localities and created the large difference between DeSoto County's capital expenditures and those of the other selected counties because of their size and the infrequent nature of these costs that occurred during the fiscal years PEER selected for this review.

What accountability systems are in place for emergency communications expenditures?

State law does not define how counties should account for emergency communications revenues or detail how each county should organize the daily operations of its emergency communications district. Each county PEER selected for review had developed its own framework to provide accountability for its emergency communications expenditures

State law does not define how counties should account for emergency communications revenues or detail how each county should organize the daily operations of its emergency communications district. Therefore, PEER conducted interviews with employees of the nine selected counties to gain a better understanding of the accountability systems that counties/emergency communications districts have implemented regarding the receipt and expenditure of emergency communications funds.

The interview questions covered the following topics:

- county emergency communications organization and governance;
- structure and arrangement of county emergency communications funding;
- equipment maintenance and procurement policies; and,
- county emergency communications staffing methods and expense distribution.

From these interviews, PEER was able to obtain a general understanding of the operations of the nine selected counties. In summary:

- All but one of the selected counties account for all emergency communications revenues and expenditures in a separate fund within the county's ledger system. Newton County accounts for its emergency communications activity within the general fund.
- Expenditures from the counties' emergency communications funds are primarily requested and directed by the county's E911 coordinator/director.
- Expenditure requests are processed in accordance with state procurement policies, including having all expenditures ultimately approved in a meeting of the county/emergency communications district's regulating board.

- None of the counties tested have an official procurement policy check-off in place to assure that all expenditures from emergency communications funds are in line with the criteria defined in MISS. CODE ANN. Section 19-5-301 et seq. (1972). Assurance of the appropriateness of the expenditure is left up to the best judgment of county personnel or in some cases the attorney for the emergency communications district's governing board.
- Only Madison County affirmed that it documents all emergency communications expenditures in the board minutes as recommended by the Attorney General's opinions.
- Three of the counties (DeSoto, Jackson, and Panola) have a separately appointed board of commissioners in charge of their emergency communications operations.

Based on the interview results, PEER concluded that each of the selected counties had developed its own framework to provide accountability for its emergency communications expenditures.

Did the selected emergency communications districts' expenditures comply with the purposes outlined in state law?

In its review of seven³ of the selected counties' reported financial detail, PEER noted that, in PEER's opinion, most counties' financial detail reflected reasonable use of emergency communications funds when compared to the purposes outlined in MISS. CODE ANN. § 19-5-301 (1972). However, PEER did find some expenditures made by the Madison County Emergency Communications District in FY 2011 (\$54,594) and FY 2012 (\$43,924) that, in PEER's opinion, did not conform to the purposes outlined in law.

To further understand how the selected counties were expending emergency communications funds, PEER reviewed selected counties' emergency communications district expenditures and assessed them for reasonableness.

To determine reasonableness, PEER first requested the revenue and expenditure detail for all activity involving emergency communications funds for fiscal years 2011 through 2013 for the selected counties. The statements received listed each amount that was deposited into or expended out of emergency communications funds. Due to time constraints of the project, PEER was unable to incorporate the statements received from Warren County and Franklin County into the financial analysis.

³Due to time constraints of the project, PEER was unable to incorporate the statements received from Warren County and Franklin County into the financial analysis.

Next, PEER examined the requested financial data, noting the general financial situation of each county/emergency communications district (i. e., whether each county was operating from surplus revenues or a deficit) and evaluating the overall classification of income and expenditure categories for conformity of purpose to the uses detailed in MISS. CODE ANN. Section 19-5-301 (1972).

Finally, PEER reviewed the expenditures in each category looking for consistency of the detailed expenditures with the purpose its category implied. Any expenditure that did not, in PEER's opinion, maintain the consistency within each category was noted and discussed with county personnel to help PEER evaluate its true purpose.

The review PEER conducted into the accountability system in place regarding emergency communications expenditures was limited in nature to the procedures described previously. PEER did not conduct any procedures that examined the detail behind the transactions included in the detailed statements of revenues and expenditures provided by the selected counties or verify any explanations given by county personnel.

In its review of the seven selected counties' reported financial detail, PEER noted that most counties were spending emergency service funds in accordance with the purposes outlined in MISS. CODE ANN. Section 19-5-301 (1972) for acceptable use of emergency communications funds. However, PEER did notice expenditures in Madison County that, in PEER's opinion, did not conform to the purposes outlined in MISS. CODE ANN. Section 19-5-301 (1972) for acceptable use of emergency communications funds.

For the fiscal year ended September 30, 2011, PEER noted \$54,594 in expenditures of the Madison County ECD that it believes do not conform to the guidelines in the law:

- \$18,240 on pallets of bottled water;
- \$34,988 on mosquito spray;
- \$718 on a bulletproof vest; and,
- \$648 on a full-face respirator.

For the fiscal year ended September 30, 2012, PEER noted \$43,924 in expenditures that it believes do not conform with the guidelines in the law:

- \$38,706 on mosquito spray and mosquito spray equipment;
- \$383 on poly sand bags;
- \$2,340 on bottled water;
- \$1,195 on scuba gear; and,

- \$1,300 on raincoats.

PEER did not note any expenditures for the fiscal year ended September 30, 2013, that it believes fall outside the guidelines in the law.

The expenditures highlighted above reiterate the close relationship between emergency communications services and emergency management services. While these expenditures could result in the reduction of the amount of time required for a citizen to receive emergency aid, result in the saving of life, and potentially reduce the destruction of property, they do not facilitate the answering, transferring, and dispatching of public emergency telephone calls. Thus, they may not be an acceptable expenditure of emergency communications funds as discussed in more detail on page 25.

When PEER staff contacted the Madison County Administrator in regard to the expenditures in question, his response was, "After review of these expenditures, it appears that payment from another source would have been most appropriate."

In reviewing the financial records of the seven selected districts, PEER noted the following two situations where additional caution should be applied when expending emergency communications funds:

- If emergency communications personnel are engaged in multiple roles within the county's operations, then care should be taken to allocate their salaries between the budgets of each operation based on the amount of time spent fulfilling each role.
- Emergency communications funds are to be segregated and held for use as prescribed in MISS. CODE ANN. Section 19-5-301 (1972) and should not be used as a rainy day fund that can be spent and reimbursed as the county elects.

What factors could contribute to potentially noncompliant expenditures of emergency communications funds?

While several sections of the MISSISSIPPI CODE set out the legislative purpose for E911 and 911 services, no provisions set out clear guidelines for ECDs to follow when determining the ends to which they may direct their 911 funds. Further, no provision specifically requires the periodic auditing of emergency communications districts, thereby making it unlikely that any actions would be taken against districts for misspent funds.

PEER identified the primary factors that could contribute to inappropriate expenditure of funds by emergency communications funds. These are:

- the lack of specific statutory guidance on how funds may be expended; and,
- the lack of a statutory requirement for the periodic auditing of emergency communications districts.

The following sections briefly discuss each of these factors.

Lack of Specific Statutory Guidance on Expenditure of Funds

MISS. CODE ANN. § 19-5-301 et seq. (1972) outlines the general purposes that emergency communications districts' services should achieve, but provides no specific statutory guidance on how funds may be expended. Without specific formal guidance, the potential exists for the inappropriate expenditure of emergency communications funds.

As noted on page 25, MISS. CODE ANN. § 19-5-301 (1972) outlines the general purposes that emergency communications districts' services should achieve. However, the lack of specific statutory guidance on how funds may be expended within the CODE sections could contribute to the expenditure of emergency communications funds for county operations that are closely related to the general purposes outlined in the statute but not for the purposes of telecommunications expenditures.

For example, while a defibrillator would result in the saving of lives as outlined within the purposes of the statute, because it does not facilitate the answering, transferring, and dispatching of public emergency telephone calls (as noted in Appendix C on page 66) it would not be an acceptable expenditure of emergency communications funds.

Lack of a Statutory Requirement for the Periodic Auditing of Emergency Communications Districts' Funds

MISS. CODE ANN. § 19-5-301 et seq. (1972) does not include any provisions for the assurance of the appropriateness of emergency communications expenditures. In addition, due to the level of activity in the emergency communications fund relative to the activity of the county as a whole, conventional county audits do not provide oversight and assurance of emergency communications expenditures, except for the assurance provided by possible selection of these expenditures in the aggregate testing of all the minor functional areas.

Emergency communications funds are distributed to the counties and administered by the counties. Therefore assurance of the compliance of the expenditure of emergency communications funds is a function of county government.

Because MISS. CODE ANN. § 19-5-301 et seq. (1972) does not include provisions for assurance of the

appropriateness of emergency communications expenditures, the only measure of assurance provided for these expenditures falls under the general county audit provisions for the Mississippi State Auditor's office. MISS. CODE ANN. § 7-7-211 (e) (1972) states that one of the powers and duties of the department of audit is:

. . .to postaudit and, when deemed necessary, preaudit and investigate separately the financial affairs of (i) the offices, boards and commissions of county government. . . .

Each year, the counties in Mississippi receive a financial and compliance audit by the staff of the State Auditor's office or a private accounting firm contracted with the State Auditor's office. These audits are conducted in accordance with American Institute of Certified Public Accountants (AICPA) Standards, Generally Accepted Auditing Standards (GAAS), and the Office of Management and Budget (OMB) Circular A-133 standards, if applicable.

These audits are designed to test compliance in a majority of the county's activity. This is accomplished by testing all of the county's major functional areas first. These major functional areas, such as public safety, education, and public works, involve large amounts of county resources, and as such, a larger portion of the expenditures for any given year. Functional areas that contain smaller amounts of revenues and expenditures, such as emergency communications, emergency management, and public library funds, are classified as minor functional areas and do not receive the same level of scrutiny. All minor functional areas are aggregated and the group is sample tested for compliance with state guidelines.

No matter the size of the fund, these audit procedures are designed to test for compliance with state guidelines in areas such as state procurement policy, contracting, and travel and training. These audit programs do not include any testing for the additional requirements set forth in MISS. CODE ANN. § 19-5-301 et seq. (1972).

Due to the level of activity in emergency communications funds relative to the activity of the counties as a whole, conventional county audits do not provide oversight and assurance of emergency communications expenditures, except for assurance provided by the possible selection of these expenditures in the aggregate testing of the minor functional areas.

Noncompliant spending of emergency communications funds can be considered misappropriation of funds and would fall under the provision provided in MISS. CODE ANN. § 7-7-221 (g) (1972) for the misappropriation of funds. In cases in which a misappropriation of emergency communications funds has been discovered, the State

Auditor can send a letter to the offending county demanding reimbursement of the noncompliant expenditure or expenditures back into the funds reserved for emergency communications expenditures.

However, due to the level of activity in emergency communications funds relative to the activity of the counties as a whole, it is unlikely that any noncompliant expenditures would be identified and repaid to the appropriate county funds.

Is the current level of emergency communications funding adequate to provide for the selected counties' emergency communications operations?

In all of the counties selected for review, PEER noted operational deficits when the total cost of emergency communications is considered. Total cost factors in both the revenues and expenditures from emergency communications districts' operations and additional county and municipal support for emergency communications. In all cases for the reviewed counties, additional costs of the emergency communications district were passed on to the counties and municipalities, which are prohibited from levying taxes or other fees to raise funds specifically for the costs incurred to provide emergency communications services.

Because the funding mechanism for emergency communications service charges provides funds on the county level, PEER tried to compile an accurate picture of the cost incurred by each of the selected counties for emergency communications operations. This picture also helps to provide some understanding of the variability in the financial results of each selected county's emergency communications district's operations.

Of the nine counties selected for testing, seven counties responded in enough time to have their financial information included in PEER's review. Warren County and Franklin County did provide the requested financial data but were unable to provide it within the limited time window provided for this review.

The information provided by the selected counties' emergency communications districts is presented in the first column of the tables in Appendix D on pages 68 through 76. These columns show a summary of the revenues and expenditures for each selected county's emergency communications district's operations. The reported financial records of the selected emergency communications districts show a wide range of operational results, with some emergency communications districts such as Jasper, DeSoto, and Jackson counties having operating surpluses in two of the three fiscal years reviewed. Other districts, like the ones in Kemper and Newton counties, report operational deficits in at least two of the three fiscal years reviewed.

However, in almost all of the reviewed districts, the information provided in the first column of Appendix D only represents a portion of the total costs associated with the selected counties' emergency communications operations. Total cost factors in both the revenues and expenditures from emergency communications district operations and additional county and municipal support for emergency communications.

PEER then requested information from the selected counties, and municipalities within the selected counties, in regard to additional support contributed to the counties' emergency communications operations. Information received in regard to the additional county and municipal support provided for emergency communications operations is detailed in the second column of the charts included in Appendix D on pages 68 through 76.

In almost all cases for the counties selected, the additional support consisted of salaries and benefits expense for dispatchers and other PSAP personnel. One municipality in DeSoto County, Southaven Police Department, reported additional training and maintenance expenditures.

The only county that deviated from the observed pattern is Newton County. As shown in the Newton County table in Appendix D, on page 75, there was no additional county and municipal support reported for its emergency communications district operations. Due to deficits in its emergency communications fund in previous fiscal years, Newton County consolidated its emergency communications fund into the county general fund during Fiscal Year 2012, thus the information initially provided by Newton County (the first column of Appendix D) reflected the true cost of its operations.

The third set of columns in Appendix D, on pages 68 through 76, shows the total county and municipal support provided for the operation of each selected county's emergency communications district. This column is the sum of the information in columns one and two.

Operational Deficits in the Selected Counties' Emergency Communications Operations

In all of the counties selected for review, PEER noted operational deficits when the total cost of emergency communications is considered. In all of the reviewed counties, additional costs of operating the emergency communications district were passed on to the counties and municipalities, which are prohibited from levying taxes or other fees to raise funds specifically for the costs incurred to provide emergency communications services.

Some of the counties' emergency communications districts, as in Jasper and Kemper counties, operate only

one PSAP for the entire county. Other models, as in DeSoto and Jackson counties, operate four or more PSAPs, including a PSAP at the county sheriff's headquarters and at a municipality's police headquarters.

In all of the counties selected for review, PEER noted operational deficits when the total cost of emergency communications is considered. Total cost factors in both the revenues and expenditures from the emergency communications district's operation and additional county and municipal support for emergency communications.

Exhibit 6, below, shows an example of the operational deficits in the DeSoto County emergency communications district.

Exhibit 6: DeSoto County: County's and Municipalities' Emergency Communications Operations Financial Results for Fiscal Years 2011 through 2013

	FY 2011	FY 2012	FY 2013
ECD Revenues	\$1,674,391	\$1,714,675	\$1,716,339
ECD Expenditures	<u>(1,899,232)</u>	<u>(1,014,207)</u>	<u>(1,220,626)</u>
ECD Operational Surplus (Deficit)	\$(224,841)	\$700,468	\$495,713
Additional County and Municipal Support	<u>(3,542,686)</u>	<u>(3,675,014)</u>	<u>(4,041,860)</u>
Total County and Municipal Deficit	<u>\$(3,767,527)</u>	<u>\$(2,974,546)</u>	<u>\$(3,546,147)</u>

SOURCE: PEER analysis of reviewed counties' financial detail.

These operational deficits have been passed on to the counties and municipalities. As noted on page 35, counties and municipalities are prohibited from levying taxes or other fees to raise funds specifically for the costs incurred to provide emergency communications services under what is known as the "home rule" statute (MISS. CODE ANN. § 19-3-40 [1972]).

Are there potential future costs that could be incurred by the emergency communications districts?

With the advancements in technology, many communication devices can now transmit new forms of data to 911 call centers that could potentially introduce fundamental changes to the way the current 911 system could be operated and funded. This enhanced technology capability is referred to as Next Generation 911 (NG911). Regarding the potential future costs of NG911, the Blue Ribbon Panel on 911 Funding determined that while there are many different mechanisms currently in place to fund 911 today, there does not currently exist any accurate and

sufficiently detailed estimate of the funds needed to transition to NG911 or to operate a NG911 system.

As technology continues to shift, the funding model for 911 needs to be continually reexamined. Up until approximately ten years ago, most people used landline telephones to reach 911, but with the advent of new technology, people are now using a multitude of devices to reach 911. These forms of technology include smartphones; VoIP, which includes devices such as tablets and laptops; automatic collision notification systems; and, text-to-911. In December 2012, CTIA, The Wireless Association (formerly known as the Cellular Telecommunications and Internet Association) reported that thirty-six percent of all U. S. households had only wireless communication devices, more than double the reported number in December 2007 (sixteen percent). In the same period, the number of wireless E911 calls increased from 260,000 to more than 400,000 (up from 55,000 in December 1997).

With the advancements in technology, many communication devices can now transmit new forms of data to 911 call centers and potentially introduce fundamental changes to the way the 911 system could be operated and funded. Next Generation 911 (NG911) is an Internet Protocol (IP)-based system comprised of managed Emergency Services IP networks (ESInets), functional elements (applications), and databases that replicate traditional E911 features and functions and provide additional capabilities. NG911 is designed to provide access to emergency services from all connected communications sources and provide multimedia data capabilities for PSAPs and other emergency service organizations.

While there have been advancements in 911, the overall system architecture has essentially not changed. The current 911 system is designed around telephone technology and cannot handle the text, data, images, and video that are both increasingly common in personal communication devices (such as laptops, internet protocol phones, and third-party call centers like General Motors' OnStar service). Being able to receive these new technology capabilities could significantly enhance the decision-making ability, response, and quality of service provided to emergency callers.

Regarding the potential future costs of NG911, the Blue Ribbon Panel on 911 Funding⁴ determined that while there

⁴Procured by the National 911 Program (housed within the Office of Emergency Medical Services at the National Highway Traffic Safety Administration, part of the U.S. Department of Transportation), the Blue Ribbon Panel on 911 Funding was contracted to provide specific expertise in economics and apply that expertise to develop models for funding and oversight of

are many different mechanisms currently in place to fund 911, there does not currently exist any accurate and sufficiently detailed estimate of the funds needed to transition to NG911 or to operate a NG911 system. Some states have pilot systems in place or are in the process of implementing NG911 components, but it is uncertain whether the costs incurred by these states will be replicated in other states, including Mississippi.

Appendix E on page 77 identifies potential funding methods identified by the Blue Ribbon Panel on 911 Funding, issues with each of the potential funding methods, future challenges for each funding method, and the status of each funding method as used for 911 in Mississippi.

911 systems that could be applied at local and/or state levels of government. The Blue Ribbon Panel includes academic economists, representatives of private equity companies, and people with experience with funding large infrastructure projects.

Options for Improving the Efficiency of Emergency Communications Districts

This chapter seeks to address the following objective:

- Identify efficiency models or best practice standards for structuring emergency communications districts.

To address this objective, PEER answered the following questions:

- What models do surrounding states utilize to operate emergency communications districts efficiently?
- What are some of the best practice standards for structuring emergency communications districts in order to improve efficiency?

What models do surrounding states utilize to operate emergency communications districts efficiently?

PEER reviewed the emergency communications district state laws and structure for both Alabama and Tennessee. Each state structure operated through a more standardized and rigorous approach than the current system in Mississippi. In Alabama, general expenditure guidelines are established by the state regarding 911 service delivery operations. In Tennessee, a statewide 911 system with formal policies and procedures oversees emergency communications district operations and expenditures.

To develop options for better defining the criteria for acceptable expenditures for emergency communications districts in Mississippi and the structure for 911 in Mississippi, PEER reviewed the financial expenditure requirements and 911 structures of neighboring states Alabama and Tennessee, both of which had been suggested as potential model states during the course of the review.

Alabama's 911 System

Alabama has clearly defined in law how emergency communications districts may spend 911 service charges to establish, operate, maintain, and replace an emergency communications system. Also, Alabama has defined in law the procedures for setting a statewide emergency service charge and procedures for periodically adjusting the amount of the statewide emergency service charge.

In 2012, the Alabama Legislature amended the CODE OF ALABAMA OF 1975 to make systemic changes to its 911 system. Alabama has a single statewide emergency service charge of \$1.60 for VoIP, wireline, prepaid, and commercial mobile radio services. Also, Alabama went from a Commercial Mobile Radio Service Board similar to that of Mississippi to having a single statewide 911 Board. The Alabama 911 Board establishes the statewide emergency service charge, based on the procedures in the CODE OF ALABAMA OF 1975, in conjunction with the separate Permanent Oversight Commission (a maximum rate is not set, but the rate is based on a baseline rate). There are also procedures for periodically adjusting the amount of the statewide emergency service charge. Also, the Alabama 911 Board collects and distributes all 911 service charges, not just CMRS service charges and prepaid wireless service charges. Also, as discussed in more detail on page 49, Alabama has clearly defined in law how emergency communications districts may spend 911 service charges revenue to establish, operate, maintain, and replace an emergency communications system.

Tennessee's 911 System

Tennessee's emergency communications districts are under the oversight of the Tennessee Emergency Communications Board, which develops policies and procedures to oversee emergency communications districts' operations and expenditures. Also, recognizing that small, rural emergency communications districts receive less funding due to their smaller population, the Tennessee Emergency Communications Board adopted a formula to provide \$80,000 to each ECD for essential expenditures.

Tennessee emergency communications districts are under the oversight of the Tennessee Emergency Communications Board with a full-time staff. Also, all Tennessee emergency communications districts must be governed by boards of directors, not by the respective counties or municipalities. The county's mayor must appoint the emergency communications district's board of directors in Tennessee (the board of supervisors may not appoint itself).

Recognizing that small rural emergency communications districts received less funding due to their small populations, the Tennessee Emergency Communications Board developed the Recurring Operational Funding Program to provide funding annually to all emergency communications districts for essential expenditures of PSAPs. The board adopted a formula that recognizes that all PSAPS have essential expenditures and provides \$80,000 to each of the ECDs. Further, the formula divides the ECDs into seven population-based categories based on average audited costs, excluding personnel costs, since not all ECDs have personnel.

The Tennessee Emergency Communications Board also develops policies and procedures to oversee emergency communications districts' operations and expenditures. Tennessee Emergency Communications Board Policy No. 25 requires that all agreements or arrangements between an ECD and another governmental entity in which facilities, resources and/or income of any kind are shared, contributed, or obtained be memorialized in writing and adopted by the ECD Board. The Tennessee Legislature directs the Tennessee Emergency Communications Board to "establish operating standards concerning acceptable uses of revenue for emergency communications districts." The Tennessee Emergency Communications Board specifically outlines seven required uses of 911 revenue, thirty permissible uses of 911 revenue, and eight prohibited uses of 911 revenue in the *911 Revenue Standards* manual. TENN. CODE ANN. § 7-86-102 (d) further requires emergency communications districts to expend funds received by emergency communications "from all sources [including 911 revenue]. . .exclusively in the operation of the emergency communication districts."

To ensure compliance with the expenditure requirements, the Alabama Legislature requires the Alabama Department of Examiners of Public Accounts to audit each emergency communications district's revenue and expenditures on a biennial basis. The Tennessee Emergency Communications Board requires each Tennessee emergency communications district to spend 911 revenue to contract for an annual audit. However, the Tennessee Comptroller of the Treasury may modify the requirements for an audit for any districts whose activity, in the comptroller of the treasury's judgment, is not sufficient to justify the expenses.

What are some of the best practice standards for structuring emergency communications districts in order to improve efficiency?

Best practices provide options for improving efficiency, where applicable and feasible, by consolidating the 911 telecommunicator and dispatching operations of each county into one centralized PSAP; by consolidating emergency communications districts; and, by controlling staffing levels by following the National Emergency Number Association's staffing guidelines for a PSAP, based on the population the emergency communications district serves.

Best practices provide several options to gain economies to control the costs of staffing and equipment to provide 911 services, yet still provide an effective level of 911 services to the population.

Consolidate Telecommunicator and Dispatching Operations from Multiple PSAPs into a Centralized PSAP

Consolidating multiple PSAP operations into a centralized PSAP operation would potentially reduce excess personnel and equipment costs associated with operating multiple systems providing like services.

One option for improving efficiency is to consolidate the 911 telecommunicator and dispatching operations of each county into one centralized PSAP. For example, Jackson County currently has six PSAPs staffed and operated by the Jackson County Sheriff's Department and the local municipalities and Hinds County has four primary PSAPs and three backup-up secondary PSAPs. In contrast, Alcorn County ECD and Lee County ECD each operate one centralized PSAP branch.

By reducing the number of PSAPs within the district, capital expenditures for new equipment and repairs, maintenance, and materials costs could be reduced. Additionally, consolidated operations would facilitate assessment of the overall call volume and staffing needs of the district as a whole and create opportunities to eliminate excess capacity, if present. For example, Jackson County could operate one primary PSAP dispatching from a central location and one back-up, secondary PSAP in the case of a hurricane or flood instead of six fully-staffed, 24/7, operational PSAPs each dispatching their own local fire and law enforcement for the county and respective municipalities. However, the medical director for emergency medical responders could still provide field direction for emergency medical services personnel, not the dispatchers, thus not reducing the medical response capability.

Consolidate Emergency Communications Districts

Consolidating emergency communications districts would potentially reduce duplication of 911 system equipment purchases, allow for shared facilities and resources pool, thus creating the potential for greater economies of scale, especially for emergency communications districts with smaller populations that generate less revenue from 911 service charges. Consolidation also could create greater potential for emergency communications districts to upgrade to the next phase (e. g., Phase 2 or NG911) by spreading the costs to upgrade across multiple emergency communications districts instead of each buying their own 911 system.

A second option for improving efficiency is to consolidate emergency communications districts, particularly for less populated counties that do not generate sufficient revenues due to a smaller consumer base. Although MISS. CODE ANN. § 19-5-315 (3) (1972) permits two or more counties to establish a single emergency communications district, all eighty-two counties currently operate their own separate emergency communications districts.

For example, George County reported receiving an average of seven calls per day, yet still operates independently. In comparison, Alcorn County reported receiving 100 911 calls per day, 250 emergency calls per day, and 150 administrative calls per day.⁵ (For a list of the current number of PSAPs, dispatchers, and average calls received by emergency communications districts, see Appendix B on page 59.) Hence, George County ECD could potentially be consolidated with neighboring Stone County, Perry County, and/or Greene County.

Emergency communications districts currently operating a single PSAP may also consider consolidating or entering into interlocal services agreements with neighboring emergency communications districts to create similar economies of scale as the multi-PSAP districts discussed previously. Currently, Phase 0 Kemper County is pursuing an interlocal agreement with neighboring Phase 2 Neshoba County to utilize Neshoba County's 911 system equipment and PSAP operation, since Kemper County does not generate 911 service charges sufficient to support a 911 system.

Consolidating emergency communications districts would potentially reduce duplication of 911 system equipment purchase and allow for shared facilities and resources pool through a consolidated PSAP. As a result, consolidated emergency communications districts have the potential for greater economies of scale, especially for emergency communications districts with smaller populations who generate less revenue from 911 service charges. Consolidation also creates greater potential for emergency communications districts to upgrade to the next phase (e.g., Phase 2 or NG911) by spreading the costs to upgrade across multiple emergency communications districts instead of each buying their own 911 system. However, 911 addressing and mapping would still need to be maintained in both emergency communications districts (Warren County currently does it through the chancery clerk's office as a part of current employee's job tasks).

Utilize Staffing Guidelines of the National Emergency Number Association

Following NENA's staffing guidelines would provide guidance to emergency communications districts for efficient staffing to meet call volume without overstaffing.

A third option for improving efficiency is to follow NENA's staffing guidelines for a PSAP based on the population

⁵911 call volume, emergency call volume, administrative call volume, and total call volume reporting capabilities vary by emergency communications district. Average call volume reported by the emergency communications districts surveyed ranged from 25 per day to over 200.

served. NENA provides staffing formula guidelines for PSAPs with small populations (less than 19,000); medium populations (19,000 to 100,000); and large populations (100,000 to 140,000), as depicted in Exhibit 7, below. Following NENA’s staffing guidelines would provide guidance to emergency communications districts for efficient staffing to meet call volume without overstaffing. NENA also provides guidance for adjusting 911 and other emergency call volume, as well as potential options for efficiency for answering non-emergency calls such as water and street maintenance, or 311⁶ calls, that could be answered at a consolidated PSAP answering center performing multiple county functions in addition to 911. However, in Mississippi, the non-911 roles performed by staff must be paid for with funding other than 911 service charges funds.

Exhibit 7: National Emergency Number Association Recommended Staffing Guidelines for Public Safety Answering Points

	Small PSAP	Medium PSAP	Large PSAP
Population	< 19,000	19,000 to 100,000	100,000 to 140,000
Telecommunicators	7	12	19
Operations Supervisor	1	2	4
Support Staff	1	2.6	3.2
Total Unadjusted Staff (1)	9	16.6	26.2
Database Administrator Adjustment			
Stable community (2)	0	0	0
Dynamic community (3)	0.4	0.8	1
New mapping and addressing in progress	1.5	3	4
Calls Adjustment			

⁶311 is a FCC-designated number reserved nationwide to field non-emergency calls or city service calls such as potholes or fallen trees.

911, 7-/10- digit emergency calls, and other emergency calls only (4)	0	0	0
Municipal Utilities (5)	1	1	2
Jurisdiction official (6)	2	4	6
Total Staff	9 + Adjustment	16.6 + Adjustment	26.2 + Adjustment

- (1) Total PSAP staffing need based on PSAP coverage area, before adjusting for staffing for data base administration and call volume.
- (2) Defined by little growth with no to few new subdivisions. Person-hours required for addressing and mapping a stable jurisdiction will be minimal.
- (3) Defined by a growing population with much new development and/or a highly mobile population, creating a frequent number of address updates for the database administrator to update.
- (4) 7-/10-digit emergency calls and other emergency calls may include emergency calls where 911 is not available; burglary and fire alarm security calls; out-of-state 911 transfer calls; and, dispatch calls from law enforcement, fire, emergency medical services, and other responders in the district.
- (5) Includes PSAP telecommunicators and operators answering calls for departments such as water or street maintenance.
- (6) Includes PSAP telecommunicators and operators answering calls to answer questions on any local question, as in the case of 311.

SOURCE: "PSAP Staffing Guidelines Worksheet," National Emergency Number Association, October 2003.

In reviewing the options for each emergency communications district and its PSAPs, it is critical to understand and measure fully the costs of the services provided by the current PSAP staff, including any non-911 services provided by each PSAP and its respective staff that would still need to be performed if consolidation were to occur. Further, while Working Group 1A of The Communications Security, Reliability and Interoperability Council reported to the FCC's Public Safety and Homeland Security Bureau "there are clear benefits to consolidation," emergency communications districts and PSAPs "should be aware that although consolidation can produce long-term cost efficiencies by reducing operations and technology duplication, not all consolidations result in cost savings. Also, savings may not be realized for several years due to capital and other start-up costs."

Whether consolidating within an existing district or between two or more existing districts, care should be taken to make sure all parties involved are in agreement about jurisdictional responsibilities and have a clear

picture of respective responsibilities for the operation and financing of the consolidated district.

Next Steps and Potential Funding Options

This chapter seeks to address the following objectives:

- Determine whether legislative action is needed to restructure emergency communications districts and improve system efficiency for distribution and expenditure of 911 funds, as well as minimizing any noncompliant expenditures (i. e., legal changes or clarification/focusing of existing requirements).

To address these objectives, PEER answered the following questions:

- What legislative action could be taken to improve Mississippi emergency communications districts' efficiency and minimize potentially noncompliant expenditures?
- What options could be implemented to generate additional funding for emergency communications districts?

What legislative action could be taken to improve Mississippi emergency communications districts' efficiency and minimize potentially noncompliant expenditures?

The Legislature could enact legislation that would provide specific guidance in regard to how emergency communications districts may expend funding, similar to the structure of the Alabama 911 system. Furthermore, the Legislature could enact legislation that requires the periodic audit of 911 funds and expands the authority of the CMRS Board to establish a centralized entity to oversee aspects of the implementation of the 911 service delivery system in Mississippi.

Three primary methods are available for the Legislature to implement to improve emergency communications districts' efficiency and minimize the potential for noncompliant expenditure of 911 funds:

- provide specific guidance in state law on how emergency communications districts may expend 911 funds;
- require periodic audits of 911 funds; and,
- expand the authority of the CMRS Board.

The following sections briefly discuss each of the above methods.

Option for Legislative Action: Provide Specific Guidance in State Law on How Emergency Communications Districts May Expend 911 Funds

The Legislature could provide more specific statutory guidance in regard to how emergency communications districts may expend funds. While existing law establishes the general purposes that emergency communications service should achieve, additional specificity regarding how 911 funds may be expended could minimize potentially noncompliant expenditures.

The Mississippi Legislature could follow the Alabama Legislature's lead by defining in law how emergency communications districts may spend 911 service charges. Alabama specifies that emergency communications districts may, without limitation, spend 911 emergency service charges to establish, operate, maintain, and replace an emergency communications system for the following:

- telephone communications equipment to be used in answering, transferring, and dispatching public emergency telephone calls originated by persons within the service area who dial 911;
- emergency radio communications equipment and facilities necessary to transmit and receive dispatch calls;
- the engineering, installation, and recurring costs necessary to implement operate and maintain an emergency communications system;
- facilities to house 911 operators and related services, with the approval of the creating authority, and for necessary emergency and uninterruptible power supplies for the systems; and,
- administrative and other costs related to the above expenditures.

In Alabama, subject to the rules adopted by the 911 Board, an emergency communications district may expend available funds to establish a common address and location identification program and to establish the emergency service number database to facilitate efficient operations of the 911 system. Also, the county and the emergency communications district are jointly responsible for purchasing and installing signs to identify all roads and streets in the emergency communications district.

By defining what are acceptable expenditure categories, the Mississippi Legislature could alleviate the current ambiguity in the law as previously discussed on page 25 and provide better direction for emergency communications districts' expenditures.

Option for Legislative Action: Require Periodic Audits of 911 Funds

The Legislature could require periodic audits of emergency communications districts' expenditures of 911 funds to help ensure that they are in compliance with requirements established in state law.

The Legislature may also consider mandating audit requirements for the emergency communications districts to help ensure that emergency communications districts' expenditures comply with state law, which is a requirement in the accountability systems in both Alabama and Tennessee. Options range from annual audits to audits every three years, with audits being conducted by a central governing body such as the State Auditor or by contracting for private audits.

Option for Legislative Action: Expand the Authority of the CMRS Board

The Legislature could expand the authority and responsibilities of the CMRS Board in order to establish a centralized entity to oversee aspects of the implementation of the 911 service delivery system in Mississippi and hold the ECDs accountable for efficient use of 911 funding.

The Legislature could expand the authority and responsibilities of the CMRS Board. Examples of an enlarged subject matter jurisdiction of the board might include the following:

- the power to hire staff;
- the power to recommend efficiency standards for ECDs, including the limitation of the number of PSAPs the state will support;
- the power to establish equipment procurement guidelines for items that may be purchased with state funds;
- the authority to receive Basic 911 and to deduct service charges from all 911 fund sources for the operation of the board;
- the authority to pay the board per diem and travel;
- the duty to report to the Legislature on current and future environments for emergency communications and to recommend legislation to ensure that Mississippi directs its resources to accomplish state and federal goals for emergency communications; and,
- the authority to audit, if necessary, any provider or ECD.

Expanding the authority of the CMRS Board would establish a centralized entity to oversee aspects of the implementation of the 911 service delivery system in

Mississippi and hold the ECDs accountable for efficient use of any current and future 911 funding.

What options could be implemented to generate additional funding for emergency communications districts?

While PEER acknowledges that the need for additional funding for emergency communications districts may exist, this additional funding should be contingent on having an accountability system in place to ensure that ECDs are expending existing 911 funds efficiently. Additional funding for emergency communications districts could be raised from several sources, including increasing emergency service charges, redirecting the thirty percent reserve in the CMRS Fund for provider reimbursement, or allowing counties and local governments to charge fees or assessments to help defray the cost of providing emergency communications services.

As previously noted, PEER discovered operational deficits in all of the selected counties' emergency communications operations when both 911 service fee revenue and local support from the counties were taken into consideration (see page 35). While PEER notes that the need for additional funding may exist, the Legislature should consider options to generate additional funding for 911 service delivery systems after the emergency communications districts have an accountability system in place that would help to ensure that existing 911 funds are expended efficiently.

One of the ways that operational deficits could be closed is by implementing options that would generate additional funding for counties' emergency service operations. In the course of its review, PEER noted the following options for generating additional revenues for emergency communications districts:

- increase emergency service charges;
- redirect the thirty percent reserve in the CMRS Fund for provider reimbursement; or,
- allow counties and local governments to charge fees or assessments to help defray costs.

Funding Option: Increase Emergency Service Charges

One option to consider for increasing revenues would be to increase the current 911 and E911 service charges for residential and commercial telephone subscriber lines, Voice over Internet Protocol subscriber accounts, commercial mobile radio services, and prepaid wireless telecommunication services. The increases could take the form of a blanket increase to the rate limit or indexing of the current service charge rate to an economic indicator.

One option to consider for increasing revenues would be to increase the current 911 and E911 service charges for

residential and commercial telephone subscriber lines (CODE §19-5-313), Voice over Internet Protocol subscriber accounts (CODE §19-5-313), commercial mobile radio services (CODE §19-5-333), and prepaid wireless telecommunication services (CODE §19-5-343). To provide direction on these possible increases, see how Mississippi's service charge structure compares to other states in Appendix F on page 81.

This method would raise additional funds for emergency service operations using established collection and distribution channels and allow the burden of additional service charges to be passed on to current and future users of the system.

If a blanket increase in the rate limit is considered too drastic, then the rate structure currently in place could be tied to the consumer price index or some other economic indicator to allow the service charges to keep pace with rising costs. The current rate structures for emergency service charges were enacted in 1998 for wireline and billed wireless lines and 2010 for VoIP accounts and prepaid wireless lines. Tying the rates to an economic index would allow the rates to increase gradually as costs increase due to the economy. However, this method of rate increase could create confusion, as rates could potentially change every year.

Funding Option: Redirect the Portion of Future CMRS Service Charges Currently Allocated for Provider Reimbursement

Another option for increasing revenues could be to redirect the portion of future CMRS service charges currently allocated for provider reimbursement. For the three fiscal years PEER reviewed (FY 2011 through FY 2013), this change would have generated average additional revenues of approximately \$6,449,474 per year.

Another option for increasing revenues could be to redirect the portion of future CMRS service charges included in the Commercial Mobile Radio Services Fund that are allocated for provider reimbursement. MISS. CODE ANN. Section 19-5-333 (1972) requires that thirty percent of all emergency telephone service charges collected by the Commercial Mobile Radio Service Board be deposited into the CMRS Fund and used to repay the approved actual costs incurred by service providers and to defray administrative costs of the CMRS Board.

At the time this law was enacted, the Federal Communications Commission had not completed writing the orders governing providers' responsibility for implementation of new emergency service infrastructure. Early drafts included a provision requiring states to pay the actual cost of service providers, but this provision was not included in the final order. Mississippi has no federal obligation to reimburse service providers. Therefore, state

law created this obligation and can eliminate this obligation.

Redirecting the portion of the CMRS service charge currently allocated for provider reimbursement frees an additional 29.1 cents of every emergency service charge dollar to be used for other purposes. For additional clarification on the division and allocation of wireless service charges, see Exhibit 2 on page 20. For the three fiscal years PEER reviewed (FY 2011 through FY 2013), this change would have generated average additional revenues of approximately \$6,449,474 per year. These revenues could be directly given to the counties in accordance with the distribution provisions laid out in state law. Alternatively, these additional funds could be repurposed to create a fund under the management of the CMRS Board that could provide infrastructure and equipment grants to sparsely populated counties.

As stated on page 8, the CODE OF FEDERAL REGULATIONS §20.18 established additional timelines for minimum infrastructure and handset standards for wireless service providers. These regulations include infrastructure installation targets until January 2019. Mississippi is not obligated by federal statute to reimburse providers for cost incurred in the implementation of the Enhanced 911 emergency system. However, if the provision that allocates money for the reimbursement of providers' costs is removed, it might discourage wireless providers from providing coverage to sparsely populated areas until mandated by federal law.

Funding Option: Allow Counties and Local Governments to Charge Fees or Assessments to Help Defray Costs

Another option for generating additional revenues would be to permit counties and local governments to generate fees for the purpose of funding the E911 system. These fees and assessments defray actual costs incurred and allow localities the ability to generate funds through a mechanism such as a user fee rather than adjusting the service charge fee structure statewide.

Another option for generating additional revenues would be to permit counties and local governments to generate local fees for the purpose of funding the E911 system. These local fees could take the form of user hook-up fees or assessing fees for address changes. This option would assign the increased expense to localities and individuals without having to raise the service charge fee structure statewide. The local fees would also generate revenues to defray actual costs created, such as payroll for individuals who must change and update address databases when people move or build a building. However, having a local emergency service fees creates an additional source of revenue for the counties and municipalities that might not

receive oversight. For a list of states that allow localities to assess fees or taxes for emergency communications, see Appendix F on page 81.

Recommendations

1. To control expenditures and improve efficiency, emergency communications districts should consider the following:
 - where applicable, emergency communications districts with more than one PSAP operation should consider consolidating into one central PSAP operation;
 - where applicable, emergency communications districts should consider consolidating with neighboring emergency communications districts or entering into interlocal service agreements (e.g., a Phase 2 emergency communications district providing Phase 2 services for a Phase 0 county in return for a fee);
 - where applicable, follow the National Emergency Number Administration's PSAP staffing guidelines.
2. To improve expenditure controls and improve the accountability of the 911 service delivery system, the Legislature should consider the following:
 - Amend MISS. CODE ANN. § 19-5-307 (1972) to provide specific statutory guidance in regard to how emergency communications districts may expend funds. Mississippi could adopt language similar to that in Alabama's law to govern how emergency communications districts may spend 911 service charges (see page 49).
 - Require emergency communications districts operated by a board of supervisors to be included in the county audit conducted by the Office of the State Auditor (MISS. CODE ANN. § 7-7-211 [3] [1972]). If the emergency communications district is established as a separate fund entity with a board of commissioners separate from the county audit, the emergency communications district should contract for an audit.
 - Expand the authority of the CMRS Board to establish a centralized entity to oversee aspects of the implementation of the 911 service delivery system in Mississippi. Examples of this expanded

authority could include the power to recommend efficiency standards for ECDs, the power to audit an ECD, and the power to establish equipment procurement guidelines.

3. Contingent on ECDs implementing efficiency improvements, and should the Legislature consider additional funding for ECDs, the Legislature could consider the following options to reduce the disparity between revenues and expenditures:
 - Option One: Increase the current 911 and E911 service charges for residential and commercial telephone subscriber lines (CODE § 19-5-313), Voice over Internet Protocol subscriber accounts (CODE § 19-5-313), commercial mobile radio services (CODE § 19-5-333), and prepaid wireless telecommunication services (CODE § 19-5-343);
 - Option Two: Amend MISS. CODE ANN. § 19-5-335 to redirect the portion of future CMRS service charges currently allocated for the reimbursement of actual cost incurred by the providers. Such funds could instead be reallocated to increase the 70% disbursement of CMRS service charges to emergency communications districts or to create a fund under the management of the Commercial Mobile Radio Service Board to provide grants to sparsely populated counties.
 - Option Three: Amend MISS. CODE ANN. § 19-5-301 (1972) to permit counties and local governments to generate fees for the purpose of funding the E911 system.

Appendix A: 911 Phase Status of Emergency Communications Districts in Mississippi, as of October 1, 2013

Currently, sixty-three counties (77%) in Mississippi are Phase 2 capable, thirteen counties (16%) are Phase 1 capable, and six counties (7%) are Phase 0 capable.

- *Phase 0:* 911 telecommunicators at Phase 0 PSAPs can answer voice only calls, but cannot see the data associated with the call. If the Phase 0 PSAP has caller ID, the 911 telecommunicator can see the caller's phone number. Beyond that, the 911 telecommunicator will have to query the caller to obtain additional information about the location of the caller, name of the caller, etc. Further, because Phase 0 PSAPs are considered Basic 911, 911 calls made to a Phase 0 PSAP can only be made through an analog telephone line, as opposed to dedicated 911 trunks.
- *Phase 1:* Upgrading from Phase 0 to Phase 1 911 status enhances the 911 capabilities of PSAPs in two ways. First, unlike Phase 0 PSAPs, 911 telecommunicators at Phase 1 PSAPs can see the data associated with the voice call. As a result, Phase 1 911 telecommunicators receive the caller's phone number, the address of the macro cell (i. e., cell phone tower) through which the call is processed, and in some instances, the coordinates of the cellular phone. Second, unlike 911 calls to Phase 0 PSAPs, the 911 calls are delivered to the Phase 1 PSAP via dedicated 911 trunks.
- *Phase 2:* Phase 2 PSAPs have the same Phase 1 systems in place, with some specific upgrades that enable them to receive the coordinates of the 911 caller's actual location as opposed to the coordinates of the macro cell through which the call is processed. Also, unlike Phase 0 or Phase 1 PSAPs, Phase 2 PSAPs often have their phone and computer-aided dispatch systems linked to a mapping system that pinpoints the caller's location on the map, providing the 911 telecommunicator with more access to information about the location to provide to emergency responders.

SOURCE: Commercial Mobile Radio Service Board.

Appendix B: Limited Profile of County Emergency Communications Districts and Operations

PEER contacted the 911 coordinators or 911 directors for the county emergency communications districts in order to obtain general information based on the district infrastructure and general operations, including the number of public safety answering points (PSAPs) in the county, the number of staff and dispatchers involved in emergency communications, the average number of calls received by the PSAPs per day, how the emergency communications districts are governed, how the 911 service charge revenue is accounted for regarding the overall county budget, and whether any local county or municipal financial support is provided to help fund the emergency communications operations.

PEER notes that this appendix does not include all counties and only represents the information provided by those emergency communications districts PEER contacted successfully. The table on the following pages lists the information obtained from the emergency communications districts surveyed.

The purpose of this information is to provide a general comparison of how each emergency communications district is set up and operated. Such information could be useful in establishing the number of necessary PSAPs and determining staffing needs based on population and average call volume using standards established by the National Emergency Number Association (NENA) as shown in Exhibit 7, page 45.

Counties have established their respective emergency communications districts in a variety of ways. The least tracked or least readily available information of the survey questions administered by PEER pertained to the average number of calls received by the PSAPs per day. While some personnel were able to provide an average estimate quickly, several respondents noted that the average number of calls was either not tracked or that the information was kept outside of the main office at the actual call centers for each respective PSAP. PEER also notes that the majority of emergency communications operations are subsidized by county and municipal financial support. This was most often noted for dispatcher salaries.

SOURCE: PEER survey of counties' emergency communications districts.

Limited Profile of County Emergency Communications Districts and Operations,* as of November 2013

County Name	Population'	Number of PSAPs	Number of Staff/ Dispatchers ²	Number of Average Calls per Day ³	Governance Status ⁴	Funding Status ⁵	Local Funding	Phase
Adams	32,297	2 (only the 1 at Natchez Police Department handles 911 calls)	9 FT (including 911 Administrator) (Sheriff's Dept. does not answer 911 calls)		Appointed Board of Commissioners	Separate fund	Subsidizes facility costs and dispatcher salaries	2
Alcorn	37,057	1	11 FT; 2 PT (and 2 emergency call ins)	911 calls = 100 All emergency related calls = 250 Administrative calls = 150	Board of Supervisors (Also has a 911 advisory committee)	Separate fund	Subsidizes all operational costs (effective 2 years ago)	2
Amite	13,131	2 (1 is a backup)	4 FT; 4 PT		Board of Supervisors	Separate fund	Subsidizes dispatcher salaries	2
Attala	19,564	1	8 FT; 1 PT (and 1 Director)	50	Appointed Board of Commissioners	Separate fund	Subsidizes dispatcher salaries	2
Benton	8,729	1	4 FT		Board of Supervisors	Separate fund	Subsidizes dispatcher salaries	2
Carroll	10,597	1	4 FT; 1 PT currently vacant		Board of Supervisors	Separate fund	Subsidizes all operational costs at the emergency operations center	2
Chickasaw	17,392	2	6 FT; 6 PT		Board of Supervisors	Separate fund	Subsidizes all operational costs	1
Copiah	29,449	5 (2 county, 1 sheriff's, 2 at police stations)	3 FT; 7 PT at 2 county PSAPs 3 FT; 2 PT at sheriff's	75-125	Board of Supervisors	Separate fund	Subsidizes dispatcher salaries at non-county PSAPs	2

*PEER was not able to contact all counties successfully. The information provided by this exhibit was self-reported by the respective 911 coordinators or 911 directors. Any field shaded in gray represents a question for which the answer was unknown or the information was not readily available.

Limited Profile of County Emergency Communications Districts and Operations,* as of November 2013

County Name	Population ¹	Number of PSAPs	Number of Staff/ Dispatchers ²	Number of Average Calls per Day ³	Governance Status ⁴	Funding Status ⁵	Local Funding	Phase
DeSoto	161,252	5	2 FT staff (Dispatchers are the responsibility of county and municipal PSAPs)	409	Appointed Board of Commissioners	Separate fund	Subsidizes all dispatcher salaries	2
Forrest	74,934	5 (Hattiesburg PD, Petal PD, USM PD, Forrest Sheriff's Dept., 1 backup at ECD Office)	66 FT; 1 PT (total)	167	Appointed Board of Commissioners	Separate fund	Subsidizes dispatcher salaries	2 (Also noted as NG911 capable)
Franklin	8,118	1	5 FT; 2 PT	911 = 2 All services = 5-6	Board of Supervisors (Also has a 911 advisory committee)	Separate Fund	Subsidizes dispatcher salaries	0 (In process of upgrading to Phase 2 with some NG911 features)
George	22,578	1	7 FT; 4 PT	4-5	Board of Supervisors		Subsidizes all operational costs when necessary	1
Hinds	245,285	7 (4 primary and 3 secondary)			Board of Supervisors	Separate fund	911 funded only	2

Limited Profile of County Emergency Communications Districts and Operations,* as of November 2013

County Name	Population ¹	Number of PSAPs	Number of Staff/ Dispatchers ²	Number of Average Calls per Day ³	Governance Status ⁴	Funding Status ⁵	Local Funding	Phase
Jackson	139,668	6 (2 Sheriff's Dept.; Gautier PD, Moss Point PD, Pascagoula PD, and Ocean Springs PD)	55 FT; 3 PT (total)		Appointed Board of Commissioners	Separate Fund	Subsidizes dispatcher salaries	2
Jasper	17,062	1 (with backup equipment)	3 FT staff 4 FT; 1 PT dispatchers	All emergency related calls = 25 -30	Board of Supervisors	Separate Fund	Subsidizes PT staff salaries and 7/8 dispatcher salaries	1
Jefferson	7,726	2	7 FT; 1 PT		Appointed Board of Commissioners	County general fund	Subsidizes dispatcher salaries (2 FT)	1
Jefferson Davis	12,487	1			Board of Supervisors			1
Jones	67,761	1	16 FT; 4 PT	620	Appointed Board of Commissioners	Separate fund	Subsidizes all operational costs (45% Jones County; 45% Laurel, MS; 10% Ellisville, MS)	2
Kemper	10,456	1	1 PT staff 5 FT dispatchers	All emergency related calls = 6-7	Board of Supervisors	Separate Fund	Subsidizes 60% of dispatcher salaries	0
Lafayette	47,351	4	8 FT; 5 PT	75	Board of Supervisors	County general fund	Subsidizes all operational costs (including grants)	2
Lamar	55,658	1	10 FT; 1 Director	77	Board of Supervisors	Separate fund	Subsidizes all operational costs	2
Lawrence	12,929	2	5 FT; 1 PT	30-40	Board of Supervisors	Separate fund	911 funded only	1
Leake	23,805	2	4 FT; 3 PT	25-30	Board of Supervisors	Separate fund	Subsidizes dispatcher salaries	2

Limited Profile of County Emergency Communications Districts and Operations,* as of November 2013

County Name	Population ¹	Number of PSAPs	Number of Staff/ Dispatchers ²	Number of Average Calls per Day ³	Governance Status ⁴	Funding Status ⁵	Local Funding	Phase
Lee	82,910	1	18 FT; 5 PT (and 2 call ins)	911 calls = 250 All emergency related calls = 467	Appointed Board of Commissioners	Separate fund	Subsidizes all operational costs through municipalities	2
Madison	95,203	5 (1 is a backup)	4 FT Staff (Dispatchers are the responsibility of county and municipal PSAPs)	All emergency related calls = 263	Board of Supervisors	Separate fund	Subsidizes all dispatcher salaries	2
Marion	27,088	2	4 FT; 2 PT		Board of Supervisors	Separate fund	911 funded only	2
Marshall	37,144	1	11 FT	600	Appointed Board of Commissioners	County general fund	Subsidizes all operational costs	2
Newton	21,720	2 (1 is a backup)	2 PT staff 10 FT; 3 PT dispatchers	All emergency related calls = 33	Board of Supervisors	County general fund	Subsidizes all operational costs	2
Panola	34,707	3 (1 is a backup)	3 FT staff 10 FT; 6 PT dispatchers (Dispatchers at the second PSAP are the municipal responsibility)	157	Appointed Board of Commissioners	Separate fund	Subsidizes dispatcher salaries	1
Pearl River	55,834	2	8 FT	600-800	Board of Supervisors	Separate fund		2
Pike	40,404	2 (1 is a backup)	14 FT	301	Appointed Board of Commissioners	Separate fund	Subsidizes 75% of dispatcher salaries	2

Limited Profile of County Emergency Communications Districts and Operations,* as of November 2013

County Name	Population ¹	Number of PSAPs	Number of Staff/ Dispatchers ²	Number of Average Calls per Day ³	Governance Status ⁴	Funding Status ⁵	Local Funding	Phase
Pontotoc	29,957	1	8 FT; 3PT		Appointed Board of Commissioners	Separate fund	Subsidizes dispatcher salaries	2
Prentiss	25,276	1	13 FT; 9 PT	37-43	Board of Supervisors	Separate fund	911 funded only	2
Union	27,134	1	8 FT; 4 PT	50	Board of Supervisors	Separate fund	911 funded only	2
Warren	48,773	1	17 FT; 4 PT	All emergency related calls = 300 (does not include administrative calls)	Appointed Board of Commissioners	Separate fund	Subsidizes dispatcher salaries	2
Wayne	20,747	4	6-8 FT	75	Board of Supervisors	Separate fund	Subsidizes all operational costs	2
Webster	10,253	4 (only 1 is active)	3 FT; 3 PT (and 1 Director)	30-40	Board of Supervisors	Separate fund	911 funded only	2
Wilkinson	9,878	1	3 FT	30-40	Board of Supervisors	Separate fund	Subsidizes dispatcher salaries and road signs	1
Winston	19,198	1	6 FT (including 1 Director)	10	Appointed Board of Commissioners	Separate fund	Subsidizes all operational costs	2
Yazoo	28,065	2	8 FT (including 1 Supervisor)	150-200	Board of Supervisors	County general fund	911 funded only	2

Limited Profile of County Emergency Communications Districts and Operations,* as of November 2013

NOTES:

¹Population numbers are based on U.S. Census Bureau Data (2010).

²Staffing is based on full-time (FT) or part-time (PT) status. PEER assumed any single staffing number provided by a survey respondent was in reference to full-time status.

³Unless specified otherwise, the average number of calls per day could include non-911 services (e. g., administrative calls, ambulatory calls, fire calls, police calls). Not all survey respondents reported the average number of calls in the same format (e. g., per day, per week, per month, or per year). For information provided in any other format, PEER converted the information into an approximate number of calls per day.

⁴Governance status refers to whether the county board of supervisors elected itself to serve as the ECD Commission or appointed a separate ECD Board of Commissioners to oversee the emergency communications operations.

⁵Funding status refers to whether the county holds the revenues collected from 911 service charges in a separate fund account specific to 911 or holds the revenues within the larger county general fund.

SOURCE: PEER compilation of information from county emergency communications districts and operations as reported by the respective 911 coordinators or 911 directors.

Appendix C: Examples of Attorney General Opinions Regarding 911 Expenditures

PEER searched the Mississippi Attorney General’s website for opinions regarding 911 and E911. From the search results, PEER noted that, while an Attorney General’s opinion cannot determine compliance regarding the purchase of an individual piece of equipment, it can provide determinations on the acceptableness of certain types of expenditures. The following table lists examples of Attorney General’s opinions regarding these expenditures and types of expenditures deemed as either acceptable or not acceptable.

Examples of Attorney General’s Opinions Regarding the Acceptableness of Emergency Communications Fund Expenditures

Acceptableness of the Potential Expenditure	Expenditure or Expenditure Type
Acceptable	Employing emergency communications district personnel, including salaries and benefits, and utilizing a pro rata share based on duties performed if the employee is also engaged in other areas of county operations
Acceptable	Facility and infrastructure costs associated with operation of the emergency communications district, based on a pro rata share if the facility is jointly used with another entity
Acceptable	Equipment for the 911 system, such as radio equipment, cellular phones, personal computers for dispatchers, and mapping software
Acceptable	Renaming and renumbering of streets, including repair and installation of street signs

Unacceptable	Equipment that does not facilitate the answering, transferring, and dispatching of public emergency telephone calls, such as defibrillators and outdoor warning sirens
Unacceptable	County activities that are not related to emergency communications services, such as counting the number of waste dispensers or fire hydrants
Unacceptable	A stipend for an emergency communications district chairman

SOURCE: Mississippi Attorney General's website.

While the above table lists only a few examples, these inquiries further demonstrate the breadth of the purposes listed within the law regarding expenditure of funds for emergency communications services. This is compounded by the close relationship between emergency communications services and emergency management services. It is often difficult to distinguish between appropriate expenditures for each respective service. For example, while a defibrillator would result in the saving of lives as outlined within the purposes of statute, because it does not facilitate the answering, transferring, and dispatching of public emergency telephone calls, it is not an acceptable expenditure of emergency communications funds.

SOURCE: PEER analysis of relevant Attorney General's opinions.

Appendix D: Selected Counties' Expenditures for Emergency Communications Operations, Fiscal Years 2011 through 2013

While the selected counties use the chart of accounts outlined in the Mississippi County Financial Accounting Manual, this system still allows for variability in how revenues and expenditures are classified. In an effort to provide more consistency in the presentation of the financial data received, PEER consolidated the financial information provided by each of the selected counties into a standard list of major categories. Below is a list of the categories used in this review and examples of the types of expenditures each category could contain:

- Salaries/Benefits
 - salaries and wages for all personnel paid by the emergency communications district. This could include director, assistant directors, administrative assistants, dispatchers, and GIS/database personnel
 - employer matches on FICA taxes and unemployment tax
 - any amounts paid for insurance coverage offered to employees
- Rent/Utilities
 - emergency communications operations facilities rent
 - tower/repeater rents
 - power, water, gas, sewer, internet, and cable
 - telephone lines and interchanges
- Capital Expenditures
 - principal/interest payments on all financed equipment purchases
 - payments on leased equipment
 - facilities and other real property
 - service/maintenance contracts on all equipment
- Repairs/Maintenance/Materials
 - repair of equipment and facilities owned by the emergency communications district

- maintenance of equipment and facilities (other than vehicles) owned by the emergency communications district
- materials used in the repair and maintenance of emergency communications assets
- Travel/Training
 - seminars and professional training
 - all travel to training
 - reimbursement for use of personal vehicle
 - gasoline and fuel for emergency communications vehicles
 - expenses for maintenance of vehicles (oil changes and tires)
 - professional dues
- Miscellaneous Expenditures
 - insurance
 - office supplies
 - professional services

SOURCE: PEER analysis of selected counties' self-reported financial statements, Fiscal Year 2011 through Fiscal Year 2013.

DeSoto County Emergency Communications District
Reported Financial Data for Fiscal Years Ended September 30, 2011, 2012, and 2013

Description	Emergency Communications District Support for Emergency Communications			Additional County and Municipal Support for Emergency Communications			Total County and Municipal Support for Emergency Communications		
	Fiscal Years Ended ¹	Fiscal Years Ended ²	Fiscal Year Ended	Fiscal Years Ended ²	Fiscal Year Ended	Fiscal Year Ended	Fiscal Year Ended	Fiscal Year Ended	Fiscal Year Ended
	9/30/2011	9/30/2012	9/30/2013	9/30/2011	9/30/2012	9/30/2013	9/30/2011	9/30/2012	9/30/2013
<i>Emergency Communications Revenues</i>									
911 Emergency Service Fees	\$ 1,666,980	\$ 1,701,672	\$ 1,692,567	\$ -	\$ -	\$ -	\$ 1,666,980	\$ 1,701,672	\$ 1,692,567
Grants	-	-	-	-	-	-	-	-	-
Local Support Agreements	-	-	-	-	-	-	-	-	-
Other Revenues	7,411	13,003	23,772	-	-	-	7,411	13,003	23,772
Total Emergency Communications Revenues	\$ 1,674,391	\$ 1,714,675	\$ 1,716,339	\$ -	\$ -	\$ -	\$ 1,674,391	\$ 1,714,675	\$ 1,716,339
<i>Emergency Communications Expenditures</i>									
Salaries/Benefits ³	\$ 151,252	\$ 81,194	\$ 141,759	\$ 3,522,686	\$ 3,655,014	\$ 4,021,860	\$ 3,673,938	\$ 3,736,208	\$ 4,163,619
Rent/Utilities ⁴	38,269	38,266	37,916	-	-	-	38,269	38,266	37,916
Capital Expenditures ⁵	1,379,285	546,394	780,166	-	-	-	1,379,285	546,394	780,166
Repairs, Maintenance & Materials ⁶	257,614	303,780	226,835	5,000	5,000	5,000	262,614	308,780	231,835
Travel and Training ⁷	13,369	18,595	13,951	15,000	15,000	15,000	28,369	33,595	28,951
Miscellaneous Expense ⁸	59,443	25,978	19,999	-	-	-	59,443	25,978	19,999
Total Emergency Communications Expenditures	\$ 1,899,232	\$ 1,014,207	\$ 1,220,626	\$ 3,542,686	\$ 3,675,014	\$ 4,041,860	\$ 5,441,918	\$ 4,689,221	\$ 5,262,486
Operating Surplus (Deficit)	\$ (224,841)	\$ 700,468	\$ 495,713	\$ (3,542,686)	\$ (3,675,014)	\$ (4,041,860)	\$ (3,767,527)	\$ (2,974,546)	\$ (3,546,147)

¹Information in these columns was provided by the county to report all activity for the county's emergency communications funds

²Information in these columns was provided by additional entities within the county (ex. sheriff's departments and municipal police departments)

³Salaries/Benefits includes wages, taxes, and insurance for all emergency communications district employees

⁴Rent/Utilities includes facility and tower rents, phone lines and interchanges, and all other utilities

⁵Capital Expenditures includes principal and interest payments, lease payments, and service/maintenance contracts on emergency communications equipment

⁶Repairs/Maintenance/Materials includes all material, parts, and labor for repairs and maintenance of all emergency communications property and equipment

⁷Travel and Training includes training and seminar costs, travel to training, personal vehicle reimbursement, fuel for emergency communications district vehicles, and professional dues

⁸Miscellaneous expenditures includes insurance, office supplies, professional services and other ancillary expenses

Jackson County Emergency Communications District
Reported Financial Data for Fiscal Years Ended September 30, 2011, 2012, and 2013

Description	Emergency Communications District Support for Emergency Communications		Additional County and Municipal Support for Emergency Communications		Total County and Municipal Support for Emergency Communications	
	Fiscal Years Ended 9/30/2011	9/30/2012	9/30/2011	9/30/2012	9/30/2011	9/30/2012
<i>Emergency Communications Revenues</i>						
911 Emergency Service Fees	\$ 1,671,259	\$ 1,653,037	\$ -	\$ -	\$ 1,671,259	\$ 1,653,037
Grants	-	-	-	-	-	-
Local Support Agreements	-	-	-	-	-	-
Other Revenues	42,013	8,516	-	-	42,013	8,516
Total Emergency Communications Revenues	\$ 1,713,272	\$ 1,661,553	\$ -	\$ -	\$ 1,713,272	\$ 1,661,553
<i>Emergency Communications Expenditures</i>						
Salaries/Benefits ³	\$ 132,238	\$ 147,488	\$ 2,167,712	\$ 2,167,712	\$ 2,299,950	\$ 2,315,200
Rent/Utilities ⁴	506,256	503,043	-	-	506,256	503,043
Capital Expenditures ⁵	140,416	88,354	-	-	140,416	88,354
Repairs, Maintenance & Materials ⁶	277,815	256,135	-	-	277,815	256,135
Travel and Training ⁷	11,996	16,559	-	-	11,996	16,559
Miscellaneous Expense ⁸	81,966	60,997	-	-	81,966	60,997
Total Emergency Communications Expenditures	\$ 1,150,687	\$ 1,072,576	\$ 2,167,712	\$ 2,167,712	\$ 3,318,399	\$ 3,240,288
Operating Surplus (Deficit)	\$ 562,585	\$ 588,977	\$ (62,240)	\$ (2,167,712)	\$ (1,605,127)	\$ (2,229,952)

¹Information in these columns was provided by the county to report all activity for the county's emergency communications funds

²Information in these columns was provided by additional entities within the county (ex. sheriff's departments and municipal police departments)

³Salaries/Benefits includes wages, taxes, and insurance for all emergency communications district employees

⁴Rent/Utilities includes facility and tower rents, phone lines and interchanges, and all other utilities

⁵Capital Expenditures includes principal and interest payments, lease payments, and service/maintenance contracts on emergency communications equipment

⁶Repairs/Maintenance/Materials includes all material, parts, and labor for repairs and maintenance of all emergency communications property and equipment

⁷Travel and Training includes training and seminar costs, travel to training, personal vehicle reimbursement, fuel for emergency communications district vehicles, and professional dues

⁸Miscellaneous expenditures includes insurance, office supplies, professional services and other ancillary expenses

Jasper County Emergency Communications District
Reported Financial Data for Fiscal Years Ended September 30, 2011, 2012, and 2013

Description	Fiscal Years Ended ¹		Fiscal Years Ended ²		Fiscal Year Ended	
	9/30/2011	9/30/2012	9/30/2011	9/30/2012	9/30/2011	9/30/2012
<i>Emergency Communications Revenues</i>						
911 Emergency Service Fees	\$ 183,000	\$ 173,164	\$ 175,238	\$ -	\$ 183,000	\$ 173,164
Grants	-	-	-	-	-	-
Local Support Agreements	-	-	-	-	-	-
Other Revenues	56	170	-	-	56	170
Total Emergency Communications Revenues	\$ 183,056	\$ 173,334	\$ 175,238	\$ -	\$ 183,056	\$ 173,334
<i>Emergency Communications Expenditures</i>						
Salaries/Benefits ³	\$ 78,821	\$ 80,805	\$ 87,976	\$ 172,637	\$ 251,458	\$ 254,853
Rent/Utilities ⁴	36,832	37,077	35,874	-	36,832	37,077
Capital Expenditures ⁵	10,147	540	40,523	-	10,147	540
Repairs, Maintenance & Materials ⁶	6,946	2,159	6,285	-	6,946	2,159
Travel and Training ⁷	2,990	2,933	2,585	-	2,990	2,933
Miscellaneous Expense ⁸	1,729	2,280	2,984	-	1,729	2,280
Total Emergency Communications Expenditures	\$ 137,465	\$ 125,794	\$ 176,227	\$ 172,637	\$ 310,102	\$ 299,842
Operating Surplus (Deficit)	\$ 45,591	\$ 47,540	\$ (989)	\$ (174,048)	\$ (127,046)	\$ (178,966)

¹Information in these columns was provided by the county to report all activity for the county's emergency communications funds

²Information in these columns was provided by additional entities within the county (ex. sheriff's departments and municipal police departments)

³Salaries/Benefits includes wages, taxes, and insurance for all emergency communications district employees

⁴Rent/Utilities includes facility and tower rents, phone lines and interchanges, and all other utilities

⁵Capital Expenditures includes principal and interest payments, lease payments, and service/maintenance contracts on emergency communications equipment

⁶Repairs/Maintenance/Materials includes all material, parts, and labor for repairs and maintenance of all emergency communications property and equipment

⁷Travel and Training includes training and seminar costs, travel to training, personal vehicle reimbursement, fuel for emergency communications district vehicles, and professional dues

⁸Miscellaneous expenditures includes insurance, office supplies, professional services and other ancillary expenses

Kemper County Emergency Communications District
Reported Financial Data for Fiscal Years Ended September 30, 2011, 2012, and 2013

Description	Fiscal Years Ended ¹		Fiscal Years Ended ²		Fiscal Year Ended	
	9/30/2011	9/30/2012	9/30/2011	9/30/2012	9/30/2011	9/30/2012
<i>Emergency Communications Revenues</i>						
911 Emergency Service Fees	\$ 84,234	\$ 83,904	\$ -	\$ -	\$ 84,234	\$ 83,904
Grants	-	-	-	-	-	-
Local Support Agreements	-	-	-	-	-	-
Other Revenues	-	-	-	-	-	-
Total Emergency Communications Revenues	\$ 84,234	\$ 83,904	\$ -	\$ -	\$ 84,234	\$ 83,904
<i>Emergency Communications Expenditures</i>						
Salaries/Benefits ³	\$ 45,611	\$ 75,414	\$ 109,623	\$ 67,628	\$ 155,234	\$ 143,042
Rent/Utilities ⁴	13,165	13,312	-	-	13,165	13,312
Capital Expenditures ⁵	11,250	-	-	-	11,250	-
Repairs, Maintenance & Materials ⁶	1,567	7,719	-	-	1,567	7,719
Travel and Training ⁷	-	-	-	-	-	106
Miscellaneous Expense ⁸	554	-	-	-	554	-
Total Emergency Communications Expenditures	\$ 72,147	\$ 96,445	\$ 109,623	\$ 67,628	\$ 181,770	\$ 164,073
Operating Surplus (Deficit)	\$ 12,087	\$ (12,541)	\$ (109,623)	\$ (67,628)	\$ (97,536)	\$ (72,533)

¹Information in these columns was provided by the county to report all activity for the county's emergency communications funds

²Information in these columns was provided by additional entities within the county (ex. sheriff's departments and municipal police departments)

³Salaries/Benefits includes wages, taxes, and insurance for all emergency communications district employees

⁴Rent/Utilities includes facility and tower rents, phone lines and interchanges, and all other utilities

⁵Capital Expenditures includes principal and interest payments, lease payments, and service/maintenance contracts on emergency communications equipment

⁶Repairs/Maintenance/Materials includes all material, parts, and labor for repairs and maintenance of all emergency communications property and equipment

⁷Travel and Training includes training and seminar costs, travel to training, personal vehicle reimbursement, fuel for emergency communications district vehicles, and professional dues

⁸Miscellaneous expenditures includes insurance, office supplies, professional services and other ancillary expenses

Madison County Emergency Communications District
Reported Financial Data for Fiscal Years Ended September 30, 2011, 2012, and 2013

Description	Emergency Communications District Support for Emergency Communications			Additional County and Municipal Support for Emergency Communications			Total County and Municipal Support for Emergency Communications		
	Fiscal Years Ended ¹	Fiscal Years Ended ²	Fiscal Year Ended	Fiscal Years Ended ²	Fiscal Year Ended	Fiscal Year Ended	Fiscal Year Ended	Fiscal Year Ended	
	9/30/2011	9/30/2012	9/30/2013	9/30/2011	9/30/2012	9/30/2013	9/30/2011	9/30/2012	9/30/2013
<i>Emergency Communications Revenues</i>									
911 Emergency Service Fees	\$ 1,156,342	\$ 1,198,748	\$ 1,298,085	\$ -	\$ -	\$ -	\$ 1,156,342	\$ 1,198,748	\$ 1,298,085
Grants	179,505	76,259	-	-	-	-	179,505	76,259	-
Local Support Agreements	-	-	-	-	-	-	-	-	-
Other Revenues	6,417	150	2,156	-	-	-	6,417	150	2,156
Total Emergency Communications Revenues	\$ 1,342,264	\$ 1,275,157	\$ 1,300,241	\$ -	\$ -	\$ -	\$ 1,342,264	\$ 1,275,157	\$ 1,300,241
<i>Emergency Communications Expenditures</i>									
Salaries/Benefits ³	\$ 430,169	\$ 725,106	\$ 484,410	\$ 952,442	\$ 1,001,915	\$ 1,212,123	\$ 1,382,611	\$ 1,727,021	\$ 1,696,533
Rent/Utilities ⁴	270,829	281,570	295,988	-	-	-	270,829	281,570	295,988
Capital Expenditures ⁵	386,342	124,481	91,077	-	-	-	386,342	124,481	91,077
Repairs, Maintenance & Materials ⁶	76,755	81,550	45,702	-	-	-	76,755	81,550	45,702
Travel and Training ⁷	26,537	29,335	478	-	-	-	26,537	29,335	478
Miscellaneous Expense ⁸	52,325	117,937	2,874	-	-	-	52,325	117,937	2,874
Total Emergency Communications Expenditures	\$ 1,242,957	\$ 1,359,979	\$ 920,529	\$ 952,442	\$ 1,001,915	\$ 1,212,123	\$ 2,195,399	\$ 2,361,894	\$ 2,132,652
Operating Surplus (Deficit)	\$ 99,307	\$ (84,822)	\$ 379,712	\$ (952,442)	\$ (1,001,915)	\$ (1,212,123)	\$ (853,135)	\$ (1,086,737)	\$ (832,411)

¹Information in these columns was provided by the county to report all activity for the county's emergency communications funds

²Information in these columns was provided by additional entities within the county (ex. sheriff's departments and municipal police departments)

³Salaries/Benefits includes wages, taxes, and insurance for all emergency communications district employees

⁴Rent/Utilities includes facility and tower rents, phone lines and interchanges, and all other utilities

⁵Capital Expenditures includes principal and interest payments, lease payments, and service/maintenance contracts on emergency communications equipment

⁶Repairs/Maintenance/Materials includes all material, parts, and labor for repairs and maintenance of all emergency communications property and equipment

⁷Travel and Training includes training and seminar costs, travel to training, personal vehicle reimbursement, fuel for emergency communications district vehicles, and professional dues

⁸Miscellaneous expenditures includes insurance, office supplies, professional services and other ancillary expenses

Newton County Emergency Communications District
Reported Financial Data for Fiscal Years Ended September 30, 2011, 2012, and 2013

Description	Fiscal Years Ended ¹		Fiscal Years Ended ²		Fiscal Year Ended	
	9/30/2011	9/30/2012	9/30/2011	9/30/2012	9/30/2011	9/30/2012
<i>Emergency Communications Revenues</i>						
911 Emergency Service Fees	\$ 239,260	\$ 221,384	\$ 233,246	\$ -	\$ 239,260	\$ 221,384
Grants	-	-	-	-	-	-
Local Support Agreements	-	-	-	-	-	-
Other Revenues	-	-	-	-	-	-
Total Emergency Communications Revenues	\$ 239,260	\$ 221,384	\$ 233,246	\$ -	\$ 239,260	\$ 221,384
<i>Emergency Communications Expenditures</i>						
Salaries/Benefits ³	\$ 285,853	\$ 282,037	\$ 279,718	\$ -	\$ 285,853	\$ 282,037
Rent/Utilities ⁴	23,666	25,262	26,781	-	23,666	25,262
Capital Expenditures ⁵	67,342	65,751	165,466	-	67,342	65,751
Repairs, Maintenance & Materials ⁶	236	551	509	-	236	551
Travel and Training ⁷	4,759	4,272	619	-	4,759	4,272
Miscellaneous Expense ⁸	4,118	2,534	1,656	-	4,118	2,534
Total Emergency Communications Expenditures	\$ 385,974	\$ 380,407	\$ 474,749	\$ -	\$ 385,974	\$ 380,407
Operating Surplus (Deficit)	\$ (146,714)	\$ (159,023)	\$ (241,503)	\$ -	\$ (146,714)	\$ (241,503)

¹Information in these columns was provided by the county to report all activity for the county's emergency communications funds

²Information in these columns was provided by additional entities within the county (ex. sheriff's departments and municipal police departments). Due to shortfalls in emergency communications funding, Newton County moved its emergency communications funding into the general fund during Fiscal Year 2012. As such, Newton County's emergency communications operations are run on a consolidated basis and all support for emergency communications operations comes from one source.

³Salaries/Benefits includes wages, taxes, and insurance for all emergency communications district employees

⁴Rent/Utilities includes facility and tower rents, phone lines and interchanges, and all other utilities

⁵Capital Expenditures includes principal and interest payments, lease payments, and service/maintenance contracts on emergency communications equipment

⁶Repairs/Maintenance/Materials includes all material, parts, and labor for repairs and maintenance of all emergency communications property and equipment

⁷Travel and Training includes training and seminar costs, travel to training, personal vehicle reimbursement, fuel for emergency communications district vehicles, and professional dues

⁸Miscellaneous expenditures includes insurance, office supplies, professional services and other ancillary expenses

Panola County Emergency Communications District
Reported Financial Data for Fiscal Years Ended September 30, 2011, 2012, and 2013

Description	Fiscal Years Ended ¹		Fiscal Years Ended ²		Fiscal Year Ended	
	9/30/2011	9/30/2012	9/30/2011	9/30/2012	9/30/2011	9/30/2012
<i>Emergency Communications Revenues</i>						
911 Emergency Service Fees	\$ 356,393	\$ 341,337	\$ 350,923	\$ -	\$ 356,393	\$ 341,337
Grants	-	-	30,329	-	-	-
Local Support Agreements	-	8,200	267,613	-	-	8,200
Other Revenues	5,187	876	2,051	-	5,187	876
Total Emergency Communications Revenues	\$ 361,580	\$ 350,413	\$ 650,916	\$ -	\$ 361,580	\$ 350,413
<i>Emergency Communications Expenditures</i>						
Salaries/Benefits ³	\$ 213,442	\$ 189,229	\$ 477,548	\$ 612,331	\$ 825,773	\$ 832,394
Rent/Utilities ⁴	71,940	65,071	61,772	-	71,940	65,071
Capital Expenditures ⁵	65,530	61,885	46,920	-	65,530	61,885
Repairs, Maintenance & Materials ⁶	17,827	10,458	8,540	-	17,827	10,458
Travel and Training ⁷	2,077	2,240	1,651	-	2,077	2,240
Miscellaneous Expense ⁸	14,664	23,496	16,843	-	14,664	23,496
Total Emergency Communications Expenditures	\$ 385,480	\$ 352,379	\$ 613,274	\$ 612,331	\$ 997,811	\$ 995,544
Operating Surplus (Deficit)	\$ (23,900)	\$ (1,966)	\$ 37,642	\$ (612,331)	\$ (636,231)	\$ (645,131)

¹Information in these columns was provided by the county to report all activity for the county's emergency communications funds

²Information in these columns was provided by additional entities within the county (ex. sheriff's departments and municipal police departments)

³Salaries/Benefits includes wages, taxes, and insurance for all emergency communications district employees

⁴Rent/Utilities includes facility and tower rents, phone lines and interchanges, and all other utilities

⁵Capital Expenditures includes principal and interest payments, lease payments, and service/maintenance contracts on emergency communications equipment

⁶Repairs/Maintenance/Materials includes all material, parts, and labor for repairs and maintenance of all emergency communications property and equipment

⁷Travel and Training includes training and seminar costs, travel to training, personal vehicle reimbursement, fuel for emergency communications district vehicles, and professional dues

⁸Miscellaneous expenditures includes insurance, office supplies, professional services and other ancillary expenses

Appendix E: Issues and Challenges in Funding 911 and Next Generation 911

Funding Method	Today's Funding Issues	Future NG911 Funding Challenges	Mississippi Status
Surcharge on Wireline Telephone Subscribers	<p>The number of wireline subscribers continues to decline.</p> <p>Funds are insufficient in most cases to fund necessary system improvements.</p>	<p>Subscribership is predicted to continue to erode.</p> <p>Funds will continue to be insufficient for operations, the investment required to implement NG911, and the system transition period.</p>	<p>\$1 per residential telephone subscriber line per month, minus a 1% administrative fee</p> <p>\$2 per commercial telephone subscriber line per month, minus a 1% administrative fee. Cap of no more than twenty-five exchange access facilities or VoIP lines service charges per person per location</p>
Surcharge on Wireless Telephone Subscribers	<p>Funds may not be sufficient in some applications.</p> <p>Cost recovery (if applicable) to carriers decreases available funding.</p> <p>Audit process for carriers is not universally defined or performed.</p>	<p>The number of subscribers may continue to increase for a period of time and then plateau or decrease over time.</p> <p>Subscribers are shifting service from wireless to VoIP or prepaid cellular.</p> <p>Long-term funding outlook may not be sufficient. Good fund maintenance and fiscal responsibility will be key.</p>	<p>\$1 per month per commercial mobile radio service connection (including wireless telephone)</p> <p>Only 70% of collections are distributed to emergency communication districts</p>

Funding Method	Today's Funding Issues	Future NG911 Funding Challenges	Mississippi Status
Surcharge on Voice over Internet Protocol (VoIP) Subscribers	<p>Surcharge reporting and remitting is voluntary in most states.</p> <p>Even with legislation, methods to collect are inconsistent.</p> <p>Audit process of service providers is not universally defined or performed.</p>	<p>Collections methods will continue to be a challenge and are complicated further by non-U.S.-based providers. In states where legislation has been adopted to equalize collections on VoIP 911 access (as with wireline and wireless), this fund will continue to grow.</p> <p>As the number of VoIP subscribers is currently small, it is not known whether funds will be sufficient.</p>	<p>\$1 per Voice over Internet Protocol subscriber account per month, minus a 1% administrative fee</p> <p>Cap of no more than twenty-five exchange access facilities or VoIP lines service charges per person per location</p>
Prepaid Cellular Point-of-Sale Charge	<p>According to the Chairman of T-Mobile, more than 25 states have laws similar to Mississippi's prepaid telecommunication service charge laws.</p> <p>However, states not collecting prepaid 911 service charges from the seller have trouble collecting 911 service charges on the growing prepaid wireless device market, since they are not billed like other wireless subscribers above.</p>	<p>No monthly billing/contract exists as a mechanism for collections.</p> <p>Eighty percent of prepaid services are sold by third parties who do not have a relationship with the customer. The number of point-of-sale transactions continues to increase.</p> <p>Retail point-of-sale legislation is needed to ensure collections.</p> <p>It is unknown whether funds will be sufficient for NG911.</p>	<p>\$1 per prepaid wireless retail transaction minus 2% deducted by the seller for administrative costs and 2% deducted by the Department of Revenue for collection costs</p>
General Fund Tax	<p>In the current economic environment, increases in taxes are politically unpopular.</p> <p>Sometimes levy limits prohibit additional taxing for public safety application.</p> <p>Taxing mechanism is not consistent with costs.</p>	<p>Already stressed funding mechanism will likely not be able to provide all necessary additional funding needed for NG911.</p>	<p>Not currently a source of funding</p>

Funding Method	Today's Funding Issues	Future NG911 Funding Challenges	Mississippi
State "Universal Service" Fee (USF)	<p>Thirteen states have their own state Universal Service Fee-type collection mechanism, but none, other than Vermont, can use it for 911.</p> <p>In all cases, state USF-type mechanisms must be coordinated with Federal USF.</p>	<p>In Vermont, funds are collected to pay for 911 at the point of billing—not the point of sale. Before widespread cellular and VoIP usage, these two points were the same, but this is not true today. Out-of-state visitors call 911; out-of-state college students use cellular telephones billed to their home area; in-state residents have out-of-state service (either cellular or VoIP). In all of these cases, a local agency provides 911 service but sees no 911 revenue. This is complicated by competition in the telecommunications marketplace driving down the amount subscribers pay and thus the percentage-based 911 funding collected from Universal Service Fees.</p> <p>It is unclear whether a state Universal Service Fee would be sufficient to fund NG911.</p>	Not currently a source of funding
Percentage of Local Service Revenue	<p>This mechanism is applicable to wireline only.</p> <p>It does not take into account most of the calling methods employed today.</p> <p>This is an inconsistent and declining source of funds.</p>	<p>With the number of wireline subscribers decreasing, this mechanism does not provide sufficient funding for NG911 needs.</p>	Not currently a source of funding

Funding Method	Today's Funding Issues	Future NG911 Funding Challenges	Mississippi
Percentage of Toll Revenue	<p>In Texas and California, legacy 911 is funded, in part, with explicit assessments against intrastate (predominantly wireline) toll revenue.</p> <p>The Federal Telecommunications Act of 1996 opened all communications markets to competition, thus continuation/expansion of such legacy methodology is neither competitively nor technologically neutral.</p>	<p>Owing to wireless and VoIP substitution, toll is a seriously declining revenue source for service providers. As such, it is an unsustainable source of funding.</p> <p>Assessment and collection methodologies should be equitable among all communications service providers that have an obligation to provide subscribers with access to 911.</p>	Not currently a source of funding
State and Federal Grants	<p>This mechanism is often one-time and limited in scope.</p> <p>Ongoing operations and maintenance uses are rarely eligible for funding.</p>	This funding source is unreliable and limited in scope.	Only two of the seven selected counties in Appendix D reported receiving grant funds in any of the three fiscal years reviewed
Public-Private Partnerships	<p>Private sector participation is common in design, building, finance, operations, and maintenance of next generation technology of core social infrastructure assets.</p> <p>The goal of such procurement methods is to take advantage of market efficiencies while reducing public sector exposure to risk.</p>	<p>Difficulty in developing a commercial valuation of 911 call centers for private investment and operation interest.</p> <p>Difficulty in developing an attractive partnership agreement with the private sector that meets operational expectations for the public sector and investment return expectations for the private investor.</p>	Not currently a source of funding

SOURCE: PEER analysis of *Current State of 911 Funding and Oversight*. National 911 Program and the Blue Ribbon Panel on 911 Funding. March 20, 2013. Pages 2-5.

Appendix F: 911 Surcharge-User Fees by State, as of November 2013

State	Wireline	Wireless	VoIP
Alabama	\$1.60	\$1.60 \$1.60 Prepaid	\$1.60
Alaska	\$0.00 - \$2.00	\$0.00 - \$2.00	Not Reported
Arizona	\$0.20	\$0.20	\$0.20
Arkansas	5% - 12% of Tariff Rates	\$0.65 \$0.65 Prepaid	\$0.65
California	.50% of intrastate calls	.50% of intrastate calls	.50% of intrastate calls
Colorado	\$0.43 - \$1.50 (max)	\$0.43 - \$1.50 (max) 1.4% of Sale - Prepaid	\$0.43 - \$1.50 (max)
Connecticut	\$0.67	\$0.67 \$0.67 Point of Sale - Prepaid	\$0.67
Delaware	\$0.60	\$0.60	\$0.60
District of Columbia	\$0.76 Wireline \$0.62 Centrex \$4.96 PBX Trunk	\$0.76 2.0% Point of Sale - Prepaid	\$0.76
Florida	\$0.50 (max)	\$0.50	\$0.50
Georgia	\$1.50	\$1.00 - \$1.50 \$0.75 Prepaid	\$1.50
Hawaii	\$0.27	\$0.66	\$0.66
Idaho	\$1.00 (max)	\$1.00 (max)	\$1.00 (max)
Illinois	\$0.25 - \$5.00	\$0.73 \$2.50 City of Chicago 7.0% of Sale City of Chicago - Prepaid 1.5% of Sale - Prepaid	\$0.25 - \$5.00
Indiana	\$0.90	\$0.90 \$0.50 of Sale - Prepaid	\$0.90

State	Wireline	Wireless	VoIP
Iowa	\$1.00 max	\$0.65 \$0.33 Point of Sale - Prepaid	\$0.65
Kansas	\$0.53	\$0.53 1.06% of Retail Sale - Prepaid	\$0.53
Kentucky	\$0.36 - \$4.50	\$0.70 \$0.70 Prepaid	\$0.36 - \$4.50
Louisiana	\$0.62 - \$1.00 Residential \$1.30 - \$2.00 Business	\$0.85 - \$1.50 (max) 2% of Retail Sale - Prepaid	\$1.00
Maine	\$0.45	\$0.45 \$0.45 Point of Sale - Prepaid	\$0.45
Maryland	\$1.00	\$1.00	\$1.00
Massachusetts	\$0.75	\$0.75 \$0.75 Prepaid	\$0.75
Michigan	\$0.19 State Fee \$0.00 - \$3.00 by County	\$0.19 State Fee \$0.00 - \$3.00 by County 1.92% Point of Sale - Prepaid	\$0.19 State Fee \$0.00 - \$3.00 by County
Minnesota	\$0.80	\$0.80	\$0.80
Mississippi	\$1.00 Residential; \$2.00 Commercial	\$1.00 \$1.00 Prepaid	\$1.00
Missouri	2% - 15% of Base Rate (52 Counties) 1/8% - 3/4% of Sales Tax (44 Counties) General Revenue (2 Counties) Unfunded (16 Counties)	None	Not Reported
Montana	\$1.00	\$1.00	\$1.00

State	Wireline	Wireless	VoIP
Nebraska	\$0.50 - \$1.00	\$0.45 - \$0.70 (max) 1.1% of Retail Sale - Prepaid	Not Reported
Nevada	Varies by Jurisdiction - Property tax and/or Surcharge	Must be equal to wireline Surcharge	Not Reported
New Hampshire	\$0.57	\$0.57	\$0.57
New Jersey	\$0.90	\$0.90	\$0.90
New Mexico	\$0.51	\$0.51	Not Reported
New York	\$0.35 - \$1.00	\$1.20	\$0.35
North Carolina	\$0.60	\$0.60 \$0.60 Point of Sale - Prepaid	\$0.60
North Dakota	\$1.00 - \$1.50 (max)	\$1.00 - \$1.50 (max) \$1.00 - \$1.50 (max) - Prepaid	\$1.00 - 1.50 (max)
Ohio	\$0.50 (max) (Legally limited to a few counties; no general surcharge)	\$0.25 0.2% Point of Sale - Prepaid	Not Reported
Oklahoma	3-15% of Base Rate	\$0.50 (Approximately 42 Counties) \$0.50 Prepaid	\$0.50
Oregon	\$0.75	\$0.75	\$0.75
Pennsylvania	\$1.00 - \$1.50	\$1.00 \$1.00 Point of Sale - Prepaid	\$1.00
Rhode Island	\$1.00	\$1.26	\$1.26
South Carolina	\$0.30 - \$1.00	\$0.61 \$0.61 Prepaid	\$0.30 - \$1.00
South Dakota	\$1.25	\$1.25 2% Point of Sale - Prepaid	\$1.25

State	Wireline	Wireless	VoIP
Tennessee	\$0.45 - \$1.50 Res./ \$1.52 - \$3 Bus.	\$1.00 \$0.53 Point of Sale - Prepaid	\$1.00
Texas	\$0.50 State Program Fees Vary by District	\$0.50 2% of Sale - Prepaid	\$0.50
Utah	\$0.61 Local Fee plus \$0.08 State Fee	\$0.61 Local Fee plus \$0.08 State Fee 1.9% Point of Sale - Prepaid	\$0.61 Local Fee plus \$0.08 State Fee
Vermont	Universal Service Funding	Universal Service Funding	Not Reported
Virginia	\$0.75	\$0.75 \$0.50 Prepaid	\$0.75
Washington	\$0.25 Statewide \$0.70 by Counties	\$0.25 Statewide \$0.70 by Counties	\$0.25 Statewide \$0.70 by Counties
West Virginia	\$0.98 - \$6.40 by County	\$3.00 6% Point of Sale - Prepaid	\$0.98 - \$6.40 by County
Wisconsin	\$0.40 - \$1.00	None	Not Reported
Wyoming	\$0.25 - \$0.75	\$0.25 - \$0.75	\$0.25-\$0.75

NOTE: Exact amounts may be adjusted locally.

SOURCE: National Emergency Number Association, as of November 2013.

PEER Committee Staff

Max Arinder, Executive Director
James Barber, Deputy Director
Ted Booth, General Counsel

Administration

Tracy Bobo
Larry Landrum
Rosana Slawson
Gale Taylor

Corrections Audit

Lou Davis

Reapportionment

Ben Collins

Evaluation

Kim Cummins
Matthew Dry
Lonnie Edgar
Barbara Hamilton
Matthew Holmes
Kevin Mayes
Angela Norwood
Jennifer Sebren
Jenell Ward
Ava Welborn
Sarah Williamson
Julie Winkeljohn
Ray Wright

Performance Budgeting

Brian Dickerson
Linda Triplett