



Kalamazoo County Consolidated Dispatch Authority



DATE: April 19, 2021

TO: Finance Committee Members and Board of Directors

FROM: Jeff Troyer
KCCDA Executive Director

SUBJECT: REVISION I – FY2021 Budget Amendment

I hereby present to the Finance Committee members and Board of Directors for consideration an amendment, Revision I, to the 2021 Budget. The proposed amendment reflects actual projections known to date for the remainder of the 2021 fiscal year. This amendment has many line-item changes (increases and decreases) which I will highlight and explain.

The key aspects of this amendment include:

- **Revenues modified based on Motorola Lease Purchase Agreement**
All proceeds from the Motorola Lease Purchase Agreement were accounted for in fiscal year 2020 (\$6,200,975). KCCDA also claimed 30% of the project was delivered 2020 totaling \$1,860,295. All loan proceeds for 2021 have been zeroed out and the use of fund balance increased to account for another 30% or \$1,860,295 of capital equipment that is anticipated to be delivered in 2021. In addition, debt service payments totaling \$1,333,546 account for the first principal and interest payment on the Motorola Lease Purchase Agreement.
- **Personnel Services & Benefits and Taxes Recalculated**
All costs associated to personnel services and benefits and taxes have been recalculated to reflect year-to-date actuals including active and unfulfilled positions and actual fringe benefit elections. These two categories combine for reduced expenditures totaling \$40,440.
- **Server Room Fire Suppression and Alarm System**
In 2020, KCCDA budgeted \$30,000 for a facility capital improvement project to install a fire suppression system in the server room. Due to the ongoing pandemic, administration did not get this project started until the latter part of 2020 and the project was not completed. In addition, KCCDA needs to invest additional monies into the existing fire alarm system to bring it up to code. The \$30,000 is being carried forward from 2020 and an additional \$8,000 is requested to complete the additional fire alarm work.

Attached to this memorandum are three reports to assist in the explanation of the budgetary revisions:



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- ✓ 2021 ORIGINAL Year-to-date Budget Performance Report
This report is on pages 6 thru 9 and illustrates the current adopted line-item budget and year to date actual amounts as of April 19, 2021.
- ✓ 2021 Position Budgeting – Compensation, Taxes & Benefits
Page 10 thru 12 is a spreadsheet with all budgeted positions and associated compensation, taxes and benefits based on 2021 actual elections (year-to-date).
- ✓ 2021 Budget Amendment – REVISION I Net Changes
This document, pages 13 thru 15, show the original adopted budget, net changes resulting from any line item transfers (year-to-date), the proposed net change per line item included in REVISION I and the overall Revised Budget.
- ✓ 2021 REVISION I – Budget Performance Report
Pages 16 thru 18 is a budget performance report showing the proposed budget amendment (if adopted) and the year-to-date actuals.

The following are line-item revenue and categorical expenditure changes contained in this budget amendment – REVISION I:

REVENUES

Business Unit 2911 – General Operations

400.000 – Use of Fund Balance

Increase \$3,085,323 to account for \$1,860,295 of loan proceed expenditures (Construction/Project Deposit – Equipment) and the principal and interest payment for the Motorola project.

691.000 – Other Financing – Loan Proceeds

Decrease \$2,893,789 because all proceeds from the Motorola Lease Purchase Agreement were accounted for in 2020.

Business Unit 2912– Training

615.010 – Surcharge – State 911

Increase State Surcharge Training funds by \$2,000 for a new total of \$44,000.



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EXPENDITURES

Business Unit 2911 – General Operations

700 – 718 PERSONNEL SERVICES

702.020 – Wages – Regular

This is a decrease of \$92,258 of regular wages based on vacant positions and projected hiring.

702.030 – Wages – Overtime

An increase of \$30,000 to account for the first two months of operating a 12-hour schedule with no department of labor 7b exemption.

706.000 – Wages – Holiday Premium

An increase of \$8,051 due to error in calculation of part-time staff holiday premiums.

712.00 – Payment in Lieu of Benefits

A decrease of \$7,825 to accurately reflect current elections by employees.

The above line items account for an overall decrease in Personnel Services expenditures totaling \$60,032; resulting in a REVISED total of \$1,188,143.

719 – 725 BENEFITS AND TAXES

719.000 – Workers Comp Insurance

Decrease of \$329 to account for unfulfilled/vacant positions.

720.010 – Medical/Health Insurance

Increase of 23,521 to account for actual benefit elections.

720.020 – Dental Insurance

Increase of \$2,863 to account actual benefit elections.

720.030 – Vision Insurance

Increase of \$550 to account for actual benefit elections.

720.060 – HSA Contributions

Decrease of \$2,450 to account for actual benefit elections.

721.000 – Social Security

Decrease of \$3,846 which is directly related to reduced regular wages based on vacant positions and projected hiring.



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722.000 – Medicare

Decrease of \$900 which is directly related to reduced regular wages based on vacant positions and projected hiring.

725.010 – Retirement – MERS DC

Decrease of \$3,483 which is directly related to reduced regular wages based on vacant positions and projected hiring.

725.030 – Retirement – MERS HCSP

Decrease of \$1,233 which is directly related to vacant positions and projected hiring.

The Benefits and Tax changes identified above result in an increase in expenditures totaling \$19,592 resulting in a REVISED categorical total of \$1,123,250.

800 – 969 SERVICES AND OTHER CHARGES

850.010 – Telephone Service

Decrease \$6,000 based on actual expenditures for first quarter 2021.

850.040 – Mailing

Decrease mailing fees by \$2,000.

958.010 – Insurance Premium

Increase by \$18,500 to account for the increased property and liability insurance due to additional tower sites and the public safety radio communications expansion project (equipment).

The Services and Other Charges line-item changes above result in an increase in categorical spending by \$10,500. This increases the REVISED categorical total from \$3,596,591 to \$3,607,091.

970 – 989 EQUIPMENT AND CAPITAL OUTLAY

980.000 – Equipment/Software – Capital

An overall decrease of \$1,033,494 because it is anticipated to receive equipment and services related to the Motorola Lease Purchase Agreement equal to \$1,860,295; or approximately 30% of the project.

980.020 – Facility – Capital

An increase of \$38,000 which accounts for \$30,000 towards a server room fire suppression system which was budgeted for in 2020 but was not completed. An additional \$8,000 is requested to be added to the project to allow for additional fire alarm system upgrades to meet local jurisdiction requirements.



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The Equipment and Capital Outlay changes above result in a decrease in expenditures totaling \$995,494 for a new REVISED categorical total of \$2,088,295.

990 – 994 DEBT SERVICE

991.010 – Loan/Lease – Principal

An increase of \$1,183,001 which accounts for the 2021 principal payment related to the Motorola Lease Purchase Agreement due on December 1st.

991.020 – Loan/lease – Interest

An increase of \$150,545 which accounts for the 2021 interest payment related to the Motorola Lease Purchase Agreement due on December 1st.

The Debt Service changes result in an increase totaling \$1,333,546.

Business Unit 2912 – Training

700 – 718 PERSONNEL SERVICES

702.020 – Wages – Regular

An increase of \$2,000 for State 911 Committee approved training.

Summary

This proposed budget amendment, Revision I, increases total expenditures by \$310,112; for a new total of \$11,416,325. This increase is primarily related to the accounting method KCCDA auditors requested be used to account for Motorola Lease Purchase Agreement proceeds and expenditures (delivery of equipment and services) and the additional debt service principal and interest payment connected to the Motorola Lease Purchase Agreement.

This budget amendment anticipates using \$3,893,775 of fund balance which is \$3,085,323 more than the original budget. The reason for this increase is due to loan proceeds of \$2,893,789 being zeroed out and KCCDA having to account for \$1,860,295 of capital expenditures for equipment and services being delivered from Motorola (coming from RESTRICTED funds in the Construction/Project Deposit – Equipment account) and debt service payments totaling \$1,333,546.

I recommend adoption of the proposed 2021 REVISION I budget amendment.



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2021 ORIGINAL Budget Performance Report

January - December 2021

	2911 - GENERAL OPERATIONS			2913 - TRAINING			TOTAL		
	ACTUAL	BUDGET	REMAINING	ACTUAL	BUDGET	REMAINING	ACTUAL	BUDGET	REMAINING
Income									
400.000 Use of Fund Balance		808,452	808,452				\$0	\$808,452	\$808,452
402.000 Property Taxes	1,475,275	5,901,100	4,425,825				\$1,475,275	\$5,901,100	\$4,425,825
615.010 Surcharge Revenue - State 911		484,000	484,000		42,000	42,000	\$0	\$526,000	\$526,000
615.020 Surcharge Revenue - Local 911		1,080,000	1,080,000				\$0	\$1,080,000	\$1,080,000
665.000 Interest Earned	879	6,000	5,121				\$879	\$6,000	\$5,121
667.000 Rent/Lease Revenue		7,200	7,200				\$0	\$7,200	\$7,200
671.000 Miscellaneous Revenue	16	250	234				\$16	\$250	\$234
691.000 Other Financing - Loan Proceeds		2,893,789	2,893,789				\$0	\$2,893,789	\$2,893,789
Total Income	\$1,476,170	\$11,180,791	\$9,704,621	\$0	\$42,000	\$42,000	\$1,476,170	\$11,222,791	\$9,746,621
GROSS PROFIT	\$1,476,170	\$11,180,791	\$9,704,621	\$0	\$42,000	\$42,000	\$1,476,170	\$11,222,791	\$9,746,621
Expenses									
700 thru 718 Personnel Services							\$0	\$0	\$0
702.010 Salaries - Administration	70,401	278,199	207,798				\$70,401	\$278,199	\$207,798
702.020 Wages - Regular					15,000	15,000	\$0	\$15,000	\$15,000
702.021 Administrative Support	25,877	111,179	85,303				\$25,877	\$111,179	\$85,303
702.022 Dispatch Supervisors	80,078	370,440	290,362				\$80,078	\$370,440	\$290,362
702.023 ECO II's	338,784	1,588,317	1,249,533				\$338,784	\$1,588,317	\$1,249,533
702.024 ECO I's	108,644	442,546	333,902				\$108,644	\$442,546	\$333,902
702.026 Bereavement	621		(621)				\$621	\$0	\$(621)
702.029 Healthy Wrkplc Leave	456		(456)				\$456	\$0	\$(456)
Total 702.020 Wages - Regular	554,459	2,512,482	1,958,023		15,000	15,000	\$554,459	\$2,527,482	\$1,973,023
702.030 Wages - Overtime		239,107	239,107				\$0	\$239,107	\$239,107
702.031 Administrative Support	693		(693)				\$693	\$0	\$(693)
702.032 Dispatch Supervisors	20,561		(20,561)				\$20,561	\$0	\$(20,561)
702.033 ECO II's	63,454		(63,454)				\$63,454	\$0	\$(63,454)
702.034 ECO I's	14,611		(14,611)				\$14,611	\$0	\$(14,611)
Total 702.030 Wages - Overtime	99,319	239,107	139,788				\$99,319	\$239,107	\$139,788
702.050 CTO Pay	5,816	18,000	12,184				\$5,816	\$18,000	\$12,184
706.000 Wages - Holiday Premium	32,075	132,354	100,279				\$32,075	\$132,354	\$100,279
712.000 Payment in Lieu of Benefits	14,250	59,350	45,100				\$14,250	\$59,350	\$45,100



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	ACTUAL	BUDGET	REMAINING	ACTUAL	BUDGET	REMAINING	ACTUAL	BUDGET	REMAINING
715.010 Auto Allowance	2,894	8,683	5,789				\$2,894	\$8,683	\$5,789
Total 700 thru 718 Personnel Services	779,213	3,248,175	2,468,962	15,000	15,000		\$779,213	\$3,263,175	\$2,483,962
719 thru 725 Benefits and Taxes							\$0	\$0	\$0
719.000 Workers Comp Insurance	5,866	11,400	5,534				\$5,866	\$11,400	\$5,534
720.010 Medical/Health Insurance	111,991	366,477	254,486				\$111,991	\$366,477	\$254,486
720.020 Dental Insurance	6,903	25,405	18,502				\$6,903	\$25,405	\$18,502
720.030 Vision Insurance	1,379	4,886	3,507				\$1,379	\$4,886	\$3,507
720.040 Life Insurance	5,564	9,195	3,631				\$5,564	\$9,195	\$3,631
720.050 Unemployment		9,000	9,000				\$0	\$9,000	\$9,000
720.060 HSA Contributions	70,700	77,350	6,650				\$70,700	\$77,350	\$6,650
720.070 Short-Term Disability Insurance	6,317	32,156	25,839				\$6,317	\$32,156	\$25,839
721.000 Social Security	47,430	200,271	152,841				\$47,430	\$200,271	\$152,841
722.000 Medicare	11,093	46,838	35,745				\$11,093	\$46,838	\$35,745
725.010 Retirement - MERS DC	50,201	258,109	207,908				\$50,201	\$258,109	\$207,908
725.020 Retirement - MERS 457	2,030	8,299	6,269				\$2,030	\$8,299	\$6,269
725.030 Retirement - MERS HCSP	33,903	54,272	20,369				\$33,903	\$54,272	\$20,369
Total 719 thru 725 Benefits and Taxes	353,376	1,103,658	750,282				\$353,376	\$1,103,658	\$750,282
726 thru 799 Supplies							\$0	\$0	\$0
727.000 Office Supplies	711	15,000	14,289				\$711	\$15,000	\$14,289
730.000 Maintenance Supplies	561	5,000	4,439				\$561	\$5,000	\$4,439
740.000 Uniform Supplies		8,000	8,000				\$0	\$8,000	\$8,000
760.000 Kitchen Supplies		2,000	2,000				\$0	\$2,000	\$2,000
764.000 Food Supplies		2,000	2,000				\$0	\$2,000	\$2,000
Total 726 thru 799 Supplies	1,271	32,000	30,729				\$1,271	\$32,000	\$30,729
800 thru 969 Services & Other Charges							\$0	\$0	\$0
801.010 Contractual Services	358,517	603,195	244,678				\$358,517	\$603,195	\$244,678
805.010 Professional Services - Audit	6,900	6,900	0				\$6,900	\$6,900	\$0
810.000 Administrative Fees		3,600	3,600				\$0	\$3,600	\$3,600
813.000 Legal Fees	2,622	22,000	19,378				\$2,622	\$22,000	\$19,378
820.010 Interpreter Fees	574	3,600	3,026				\$574	\$3,600	\$3,026
835.010 Medical Services - Physical Exams	459	2,500	2,041				\$459	\$2,500	\$2,041



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	ACTUAL	BUDGET	REMAINING	ACTUAL	BUDGET	REMAINING	ACTUAL	BUDGET	REMAINING
835.020 Medical Services - Drug Testing	150	1,500	1,350				\$150	\$1,500	\$1,350
850.010 Telephone Service	3,161	24,000	20,839				\$3,161	\$24,000	\$20,839
850.020 Internet Service	23,133	91,900	68,767				\$23,133	\$91,900	\$68,767
850.030 Copying	83	2,500	2,417				\$83	\$2,500	\$2,417
850.040 Mailing	135	6,000	5,865				\$135	\$6,000	\$5,865
870.010 Travel - Training/Registration	598	10,000	9,402	10,275	15,000	4,725	\$10,873	\$25,000	\$14,127
870.020 Travel - Lodging		8,000	8,000	917	3,500	2,583	\$917	\$11,500	\$10,583
870.030 Travel- Meals/Food	19	5,000	4,981	68	4,000	3,932	\$86	\$9,000	\$8,914
870.040 Travel - Mileage		4,000	4,000	49	4,000	3,951	\$49	\$8,000	\$7,951
870.050 Travel - Other		4,000	4,000		500	500	\$0	\$4,500	\$4,500
871.010 Education Expense		2,000	2,000				\$0	\$2,000	\$2,000
900.000 Printing		2,500	2,500				\$0	\$2,500	\$2,500
905.000 Advertising	0	3,000	3,000				\$0	\$3,000	\$3,000
915.000 Dues & Subscriptions	220	9,000	8,780				\$220	\$9,000	\$8,780
920.010 Utilities - Gas	910	5,000	4,090				\$910	\$5,000	\$4,090
920.020 Utilities - Electricity	8,739	42,000	33,261				\$8,739	\$42,000	\$33,261
920.030 Utilities - Water & Sewer	545	4,000	3,455				\$545	\$4,000	\$3,455
934.010 Repair & Maintenance - Equipment	3,128	25,000	21,872				\$3,128	\$25,000	\$21,872
955.000 Miscellaneous Operating	1,966	20,000	18,034				\$1,966	\$20,000	\$18,034
958.010 Insurance Premium	44,990	40,000	(4,990)				\$44,990	\$40,000	\$ (4,990)
964.010 Refunds and Rebates Expense		2,645,396	2,645,396				\$0	\$2,645,396	\$2,645,396
Total 800 thru 969 Services & Other Charges	456,849	3,596,591	3,139,742	11,308	27,000	15,692	\$468,157	\$3,623,591	\$3,155,434
970 thru 989 Equipment & Capital Outlay							\$0	\$0	\$0
976.000 Project Costs		150,000	150,000				\$0	\$150,000	\$150,000
980.000 Equipment/Software - Capital		2,893,789	2,893,789				\$0	\$2,893,789	\$2,893,789
980.010 Equipment/Software - Small	5,720	40,000	34,280				\$5,720	\$40,000	\$34,280
980.020 Facility - Capital	20,900		(20,900)				\$20,900	\$0	\$ (20,900)
Total 970 thru 989 Equipment & Capital Outlay	26,620	3,083,789	3,057,169				\$26,620	\$3,083,789	\$3,057,169
Total Expenses	\$1,617,329	\$11,064,213	\$9,446,884	\$11,308	\$42,000	\$30,692	\$1,628,637	\$11,106,213	\$9,477,576
NET OPERATING INCOME	\$ (141,159)	\$116,578	\$257,737	\$ (11,308)	\$0	\$11,308	\$ (152,467)	\$116,578	\$269,045



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2021 ORIGINAL Budget Performance Report

January - December 2021

	2911 - GENERAL OPERATIONS			2913 - TRAINING			TOTAL		
	ACTUAL	BUDGET	REMAINING	ACTUAL	BUDGET	REMAINING	ACTUAL	BUDGET	REMAINING
NET INCOME	\$ (141,159)	\$116,578	\$257,737	\$ (11,308)	\$0	\$11,308	\$ (152,467)	\$116,578	\$269,045

POSITION BUDGETING - Compensation, Taxes & Benefits

PSTN #	Position/Title	Wage Line Item	Emp. ID or Vacant (V)	Regular Wages	OT	Holiday Premium	Allow & Comps	Social Sec	Medi-care	MERS DC	MERS 457	MERS HCSP	Work Comp	Medical Ins.	HSA Contr.	Dental & Vision	Life Ins.	Disab. Ins.
01	ECO-I	702.024	037	\$45,802		\$2,863	\$4,550	\$3,299	\$772	\$4,257		\$916	\$190	OptOut		\$1,190	\$156	\$578
02	ECO-I	702.024	045	\$40,851		\$2,553	\$4,550	\$2,973	\$695	\$3,836		\$817	\$169	OptOut		\$1,190	\$156	\$578
03	ECO-I	702.024	052	\$40,851		\$2,553		\$2,691	\$629	\$3,472		\$817	\$169	\$5,358	\$1,400	\$318	\$156	\$578
04	ECO-I	702.024	059	\$39,208		\$2,451		\$2,583	\$604	\$3,333		\$784	\$162	\$5,358	\$1,400	\$318	\$156	\$578
05	ECO-I	702.024	060	\$39,208		\$2,451		\$2,583	\$604	\$3,333		\$784	\$162	\$5,358	\$1,400	\$318	\$156	\$578
06	ECO-I	702.024	061	\$39,208		\$2,451		\$2,583	\$604	\$3,333		\$784	\$162	\$12,743	\$2,800	\$636	\$156	\$578
07	ECO-I	702.024	068 (11mths)	\$37,378		\$2,142		\$2,450	\$573	\$3,162		\$748	\$154	\$5,358	\$1,400	\$318	\$156	\$578
08	ECO-I	702.024	069 (11mths)	\$33,065		\$2,142		\$2,183	\$510	\$2,817		\$748	\$137	\$5,358	\$1,400	\$318	\$156	\$578
09	ECO-I	702.024	070 (11mths)	\$34,264		\$2,142		\$2,257	\$528	\$2,912		\$748	\$142	\$5,358	\$1,400	\$318	\$156	\$578
10	ECO-I	702.024	V - 6mths	\$18,689		\$1,168		\$1,231	\$288	\$1,589		\$748	\$77	\$5,358	\$700	\$318	\$117	\$434
11	ECO-I	702.024	V - 6mths	\$18,689		\$1,168		\$1,231	\$288	\$1,589		\$748	\$77	\$12,743	\$1,400	\$636	\$117	\$434
12	ECO-I	702.024	V - 6mths	\$18,689		\$1,168		\$1,231	\$288	\$1,589		\$748	\$77	\$12,743	\$1,400	\$1,190	\$117	\$434
13	ECO-II	702.023	013	\$56,659		\$3,541		\$3,732	\$873	\$4,816		\$1,133	\$235	\$5,358	\$1,400	\$318	\$156	\$578
14	ECO-II	702.023	014	\$56,659		\$3,541		\$3,732	\$873	\$4,816		\$1,133	\$235	\$12,743	\$2,800	\$636	\$156	\$578
15	ECO-II	702.023	015	\$56,659		\$3,541		\$3,732	\$873	\$4,816		\$1,133	\$235	\$14,226	\$2,800	\$1,190	\$156	\$578
16	ECO-II	702.023	019	\$56,659		\$3,541		\$3,732	\$873	\$4,816		\$1,133	\$235	\$14,226	\$2,800	\$1,190	\$156	\$578
17	ECO-II	702.023	021	\$56,659		\$3,541	\$4,550	\$4,015	\$939	\$5,180		\$1,133	\$235	OptOut		\$636	\$156	\$578
18	ECO-II	702.023	022	\$56,659		\$3,541		\$3,732	\$873	\$4,816		\$1,133	\$235	\$12,743	\$1,400	\$636	\$156	\$578
19	ECO-II	702.023	023	\$56,659		\$3,541		\$3,732	\$873	\$4,816		\$1,133	\$235	\$14,226	\$1,400	\$636	\$156	\$578
20	ECO-II	702.023	024	\$56,659		\$3,541	\$4,550	\$4,015	\$939	\$5,180		\$1,133	\$235	OptOut		\$636	\$156	\$578
21	ECO-II	702.023	025	\$54,808		\$3,426		\$3,610	\$844	\$4,659		\$1,096	\$227	\$12,743	\$1,400	\$636	\$156	\$578
22	ECO-II	702.023	026	\$54,808		\$3,426		\$3,610	\$844	\$4,659		\$1,096	\$227	\$12,743	\$2,800	\$636	\$156	\$578
23	ECO-II	702.023	027	\$56,659		\$3,541		\$3,732	\$873	\$4,816		\$1,133	\$235	\$12,743	\$2,800	\$636	\$156	\$578
24	ECO-II	702.023	029	\$52,936		\$3,309		\$3,487	\$816	\$4,500		\$1,059	\$219	\$12,743	\$2,800	\$318	\$156	\$578
25	ECO-II	702.023	030	\$56,659		\$3,541		\$3,732	\$873	\$4,816		\$1,133	\$235	\$14,226	\$2,800	\$636	\$156	\$578
26	ECO-II	702.023	031	\$56,659		\$3,541		\$3,732	\$873	\$4,816		\$1,133	\$235	\$5,358	\$2,800	\$318	\$156	\$578
27	ECO-II	702.023	032	\$56,659		\$3,541		\$3,732	\$873	\$4,816		\$1,133	\$235	\$14,226	\$2,800	\$636	\$156	\$578
28	ECO-II	702.023	033	\$52,936		\$3,309		\$3,487	\$816	\$4,500		\$1,059	\$219	\$5,358	\$1,400	\$318	\$156	\$578
29	ECO-II	702.023	034	\$54,808		\$3,426		\$3,610	\$844	\$4,659		\$1,096	\$227	\$5,358	\$1,400	\$318	\$156	\$578
30	ECO-II	702.023	035	\$52,936		\$3,309	\$4,550	\$3,769	\$882	\$4,864		\$1,059	\$219	OptOut		\$1,190	\$156	\$578
31	ECO-II	702.023	041	\$45,469		\$2,842	\$3,250	\$3,197	\$748	\$4,125		\$909	\$188	OptOut		\$636	\$156	\$578
32	ECO-II	702.023	049	\$43,597		\$2,725	\$4,550	\$3,154	\$738	\$4,070		\$872	\$181	OptOut			\$156	\$578

POSITION BUDGETING - Compensation, Taxes & Benefits

PSTN #	Position/Title	Wage Line Item	Emp. ID or Vacant (V)	Regular Wages	OT (Reg Sched)	Holiday Premium	Allow & Comps	Social Sec	Medi-care	MERS DC	MERS 457	MERS HCSP	Work Comp	Medical Ins.	HSA Contr.	Dental & Vision	Life Ins.	Disab. Ins.
33	ECO-II	702.023	057	\$43,597		\$2,725	\$4,550	\$3,154	\$738	\$4,070		\$872	\$181	OptOut			\$156	\$578
34	ECO-II	702.023	062	\$43,597		\$2,725	\$4,550	\$3,154	\$738	\$4,070		\$872	\$181	OptOut		\$1,190	\$156	\$578
35	ECO-II	702.023	063	\$43,597		\$2,725	\$3,250	\$3,073	\$719	\$3,966		\$872	\$181	OptOut		\$636	\$156	\$578
36	ECO-II	702.023	067	\$41,725		\$2,608		\$2,749	\$643	\$3,547		\$834	\$173	\$14,226	\$2,800	\$1,190	\$156	\$578
37	ECO-II	702.023	051	\$41,725		\$2,608	\$1,950	\$2,870	\$671	\$3,547		\$834	\$173	OptOut			\$156	\$578
38	ECO-II	702.023	V-3mths	\$10,431		\$1,304		\$728	\$170	\$939		\$209	\$46	\$3,556	\$700	\$893	\$156	\$434
39	ECO-II	702.023	V-3mths	\$10,431		\$1,304	\$1,625	\$828	\$194	\$1,069		\$209	\$46			\$893	\$156	\$434
40	ECO-II	702.023	V-3mths	\$10,431		\$861	\$500	\$731	\$171	\$943		\$209	\$44			\$595	\$156	\$289
41	ECO-II	702.023	V-3mths	\$10,431		\$861		\$700	\$164	\$903		\$209	\$44			\$595	\$156	\$289
42	ECO-II	702.023	V-0mths	\$0		\$0		\$0	\$0	\$0			\$0					
43	ECO-II	702.023	V-0mths	\$0		\$0		\$0	\$0	\$0			\$0					
44	ECO-II	702.023	V-0mths	\$0		\$0		\$0	\$0	\$0			\$0					
45	ECO-II	702.023	V-0mths	\$0		\$0		\$0	\$0	\$0			\$0					
46	ECO-II (filled with PT'er)	702.023	054	\$18,936		\$728		\$1,219	\$285	\$1,573			\$77					
47	ECO-II (filled with PT'er)	702.023	055	\$18,936		\$728		\$1,219	\$285	\$1,573			\$77					
48	ECO-II (filled with PT'er)	702.023	056	\$18,936		\$728		\$1,219	\$285	\$1,573			\$77					
49	ECO - Part Time	702.023	020	\$39,661		\$1,416		\$2,547	\$596	\$3,286			\$160	\$2,679	\$1,400			
50	ECO - Part Time	702.023	040	\$31,828		\$1,137		\$2,044	\$478	\$2,637			\$129					
51	ECO - Part Time	702.023	043	\$34,434		\$1,230		\$2,211	\$517	\$2,853			\$139	\$2,679	\$1,400			
52	ECO - Part Time	702.023	053	\$19,677		\$757		\$1,267	\$296	\$1,635			\$80					
53	Dispatch Supv. - Shift	702.022	008	\$60,999	\$4,816	\$4,013		\$4,329	\$1,013	\$5,586		\$1,284	\$254	\$12,743	\$2,800	\$636	\$156	\$578
54	Dispatch Supv. - Shift	702.022	009	\$60,999	\$4,816	\$4,013		\$4,329	\$1,013	\$5,586		\$1,284	\$254	\$12,743	\$2,800	\$636	\$156	\$578
55	Dispatch Supv. - Shift	702.022	011	\$63,015	\$4,975	\$4,146		\$4,472	\$1,046	\$5,771		\$1,327	\$262	\$14,226	\$2,800	\$1,190	\$156	\$578
56	Dispatch Supv. - Shift	702.022	017	\$57,008	\$4,501	\$3,751		\$4,046	\$946	\$5,221		\$1,200	\$237	\$12,743	\$2,800	\$636	\$156	\$578
57	Dispatch Supv. - QA	702.022	010	\$66,331		\$3,317		\$4,318	\$1,010	\$5,572		\$1,327	\$272	\$14,226	\$2,800	\$1,190	\$156	\$578
58	Dispatch Supv. - Training	702.022	007	\$64,210		\$3,210	\$4,550	\$4,462	\$1,044	\$5,394		\$1,284	\$263	OptOut			\$156	\$578
59	Exec. Admin. Assistant	702.021	004	\$54,594				\$3,385	\$792	\$4,368		\$1,092	\$213	\$14,226	\$2,800	\$1,190	\$156	\$578
60	Systems Support Spec.	702.021	003	\$56,585				\$3,508	\$820	\$4,527		\$1,132	\$221	\$14,226	\$2,800	\$1,190	\$156	\$578
61	Network/Systems Admin	702.010	005	\$76,354				\$4,734	\$1,107	\$6,108	\$1,527	\$1,527	\$298	OptOut			\$156	\$578
62	Deputy Director	702.010	002	\$82,439				\$5,111	\$1,195	\$6,595	\$1,649	\$1,649	\$322	\$12,743	\$2,800	\$636	\$156	\$578
63	Executive Director	702.010	001	\$119,406			\$8,683	\$7,942	\$1,857	\$11,941	\$5,124	\$3,582	\$466	\$14,226	\$2,800	\$1,190	\$1,356	\$3,978
Varies	OVERTIME (Various)	702.030	X		\$250,000			\$15,500	\$3,625	\$20,000								

POSITION BUDGETING - Compensation, Taxes & Benefits

	Regular Wages	OT (Reg Sched)	Holiday Premium	Allow & Comps	Social Sec	Medi-care	MERS DC	MERS 457	MERS HCSP	Work Comp	Medical Ins.	HSA Contr.	Dental & Vision	Life Ins.	Disab. Ins.
TOTALS:	\$2,698,423	\$269,107	\$140,405	\$60,208	\$196,425	\$45,938	\$254,625	\$8,299	\$53,039	\$11,071	\$389,998	\$79,800	\$33,704	\$9,195	\$32,156
		702.030	706.000		721.000	722.000	725.010	725.020	725.030	719.000	720.010	720.060		720.040	720.070

Line Item Summary	
Salaries - Administration 702.010	\$278,199
Wages - Regular 702.020	\$2,420,224

Line Item Summary	
712.000	\$51,525
715.010	\$8,683

LINE ITEM SUMMARY	
720.020: Fringe - Dental	\$28,268
720.030: Fringe - Vision	\$5,436

Wages - Regular Subclassifications

Administrative Support - 702.021	\$111,179
Dispatch Supervisors - 702.022	\$372,561
ECO II's - 702.023	\$1,530,583
ECO I's - 702.024	\$405,901

Kalamazoo County Consolidated Dispatch Authority
2021 Budget Amendment - REVISION I Net Changes
 January - December 2021

	2911 - General Operations				2913 - Training				ALL BUSINESS UNITS			
	ORIGINAL Budget	YTD TXFRS	REV. I (net change)	REVISED BUDGET	ORIGINAL Budget	YTD TXFRS	REV. I (net change)	REVISED BUDGET	ORIGINAL Budget	YTD TXFRS	REV. I (net change)	REVISED BUDGET
REVENUES												
400.000 Use of Fund Balance	808,452		3,085,323	3,893,775				0	808,452	0	3,085,323	3,893,775
402.000 Property Taxes	5,901,100			5,901,100				0	5,901,100	0	0	5,901,100
615.010 Surcharge - State 911	484,000			484,000	42,000		2,000	44,000	526,000	0	2,000	528,000
615.020 Surcharge - Local 911	1,080,000			1,080,000				0	1,080,000	0	0	1,080,000
665.000 Interest Earned	6,000			6,000				0	6,000	0	0	6,000
667.000 Rent/Lease Revenue	7,200			7,200				0	7,200	0	0	7,200
671.000 Miscellaneous Revenue	250			250				0	250	0	0	250
691.000 Other Financing - Loan Proceeds	2,893,789		(2,893,789)	0				0	2,893,789	0	(2,893,789)	0
TOTAL REVENUES	\$ 11,180,791	\$ -	\$ 191,534	\$ 11,372,325	\$ 42,000	\$ -	\$ 2,000	\$ 44,000	\$ 11,222,791	\$ -	\$ 193,534	\$ 11,416,325
EXPENDITURES												
700-718 Personnel Services												
702.010 Salaries - Administration	278,199			278,199				0	278,199	0	0	278,199
702.020 Wages - Regular	2,512,482		(92,258)	2,420,224	15,000		2,000	17,000	2,527,482	0	(90,258)	2,437,224
702.030 Wages - Overtime	239,107		30,000	269,107				0	239,107	0	30,000	269,107
702.050 CTO Pay	18,000		2,000	20,000				0	18,000	0	2,000	20,000
706.000 Wages - Holiday Premium	132,354		8,051	140,405				0	132,354	0	8,051	140,405
712.000 Payment in Lieu of Benefits	59,350		(7,825)	51,525				0	59,350	0	(7,825)	51,525
715.010 Auto Allowance	8,683			8,683				0	8,683	0	0	8,683
Personnel Services Subtotal	3,248,175	0	(60,032)	3,188,143	15,000	0	2,000	17,000	3,263,175	0	(58,032)	3,205,143
719-725 Benefits and Taxes												
719.000 Workers Comp Insurance	11,400		(329)	11,071				0	11,400	0	(329)	11,071
720.010 Medical/Health Insurance	366,477		23,521	389,998				0	366,477	0	23,521	389,998
720.020 Dental Insurance	25,405		2,863	28,268				0	25,405	0	2,863	28,268
720.030 Vision Insurance	4,886		550	5,436				0	4,886	0	550	5,436
720.040 Life Insurance	9,195			9,195				0	9,195	0	0	9,195
720.050 Unemployment	9,000			9,000				0	9,000	0	0	9,000
720.060 HSA Contributions	77,350		2,450	79,800				0	77,350	0	2,450	79,800
720.070 Short-Term Disability	32,156			32,156				0	32,156	0	0	32,156
721.000 Social Security	200,271		(3,846)	196,425				0	200,271	0	(3,846)	196,425

	2011 - General Operations				2013 - Training				ALL BUSINESS UNITS			
	ORIGINAL Budget	TXFRS (net change)	REV. I (net change)	REVISED BUDGET	ORIGINAL Budget	TXFRS (net change)	REV. I (net change)	REVISED BUDGET	ORIGINAL Budget	TXFRS (net change)	REV. I (net change)	REVISED BUDGET
722.000 Medicare	46,838		(900)	45,938				0	46,838	0	(900)	45,938
725.010 Retirement - MERS DC	258,109		(3,484)	254,625				0	258,109	0	(3,484)	254,625
725.020 Retirement - MERS 457	8,299			8,299				0	8,299	0	0	8,299
725.030 Retirement - MERS HCSP	54,272		(1,233)	53,039				0	54,272	0	(1,233)	53,039
Benefits and Taxes Subtotal	1,103,658	0	19,592	1,123,250	0	0	0	0	1,103,658	0	19,592	1,123,250
726-799 Supplies												
727.000 Supplies - Office	15,000			15,000				0	15,000	0	0	15,000
730.000 Supplies - Maintenance	5,000			5,000				0	5,000	0	0	5,000
740.000 Supplies - Uniform	8,000			8,000				0	8,000	0	0	8,000
760.000 Supplies - Kitchen	2,000			2,000				0	2,000	0	0	2,000
764.000 Supplies - Food	2,000			2,000				0	2,000	0	0	2,000
Supplies Subtotal	32,000	0	0	32,000	0	0	0	0	32,000	0	0	32,000
800-969 Services and Other Charges												
801.010 Contractual Services	603,195			603,195				0	603,195		0	603,195
805.010 Prof Services - Audit	6,900			6,900				0	6,900		0	6,900
810.000 Administrative Fees	3,600			3,600				0	3,600		0	3,600
813.000 Legal Fees	22,000			22,000				0	22,000		0	22,000
820.010 Interpreter Fees	3,600			3,600				0	3,600		0	3,600
835.010 Medical - Physical Exams	2,500			2,500				0	2,500		0	2,500
835.020 Medical - Drug Testing	1,500			1,500				0	1,500		0	1,500
850.010 Telephone Service	24,000		(6,000)	18,000				0	24,000		(6,000)	18,000
850.020 Internet Service	91,900			91,900				0	91,900		0	91,900
850.030 Copying	2,500			2,500				0	2,500		0	2,500
850.040 Mailing	6,000		(2,000)	4,000				0	6,000		(2,000)	4,000
870.010 Travel - Training/Reg	10,000			10,000	15,000			15,000	25,000		0	25,000
870.020 Travel - Lodging	8,000			8,000	3,500			3,500	11,500		0	11,500
870.030 Travel- Meals/Food	5,000			5,000	4,000			4,000	9,000		0	9,000
870.040 Travel - Mileage	4,000			4,000	4,000			4,000	8,000		0	8,000
870.050 Travel - Other	4,000			4,000	500			500	4,500		0	4,500
871.010 Education Expense	2,000			2,000				0	2,000		0	2,000
900.000 Printing	2,500			2,500				0	2,500		0	2,500
905.000 Advertising	3,000			3,000				0	3,000		0	3,000
915.000 Dues & Subscriptions	9,000			9,000				0	9,000		0	9,000
920.010 Utilities - Gas	5,000			5,000				0	5,000		0	5,000
920.020 Utilities - Electricity	42,000			42,000				0	42,000		0	42,000
920.030 Utilities - Water & Sewer	4,000			4,000				0	4,000		0	4,000
934.010 Repair & Maintenance	25,000			25,000				0	25,000		0	25,000

955.000 Miscellaneous Operating	20,000		20,000			0		20,000	0	20,000		
958.010 Insurance Premium	40,000	18,500	58,500			0		40,000	18,500	58,500		
964.010 Refunds and Rebates Expense	2,645,396		2,645,396			0		2,645,396	0	2,645,396		
Services and Other Charges Subtotal	3,596,591	0	10,500	3,607,091	27,000	0	0	27,000	3,623,591	0	10,500	3,634,091
	2911 - General Operations				2913 - Training				ALL BUSINESS UNITS			
	ORIGINAL Budget	TXFRS (net change)	REV. I (net change)	REVISED BUDGET	ORIGINAL Budget	TXFRS (net change)	REV. I (net change)	REVISED BUDGET	ORIGINAL Budget	TXFRS (net change)	REV. I (net change)	REVISED BUDGET
970-989 Equipment & Capital Outlay												
976.000 Project Costs	150,000			150,000				0	150,000		0	150,000
980.000 Equip/Software - Capital	2,893,789		(1,033,494)	1,860,295				0	2,893,789		(1,033,494)	1,860,295
980.010 Equip/Software - Small	40,000			40,000				0	40,000		0	40,000
980.020 Facility - Capital	0		38,000	38,000				0	0		38,000	38,000
Equipment & Capital Outlay Subtotal	3,083,789	0	(995,494)	2,088,295	0	0	0	0	3,083,789	0	(995,494)	2,088,295
990-994 Debt Service												
991.010 Loan/Lease - Principal	0		1,183,001	1,183,001				0	0		1,183,001	1,183,001
991.020 Loan/Lease - Interest	0		150,545	150,545				0	0		150,545	150,545
Debt Service Subtotal	0	0	1,333,546	1,333,546	0	0	0	0	0	0	1,333,546	1,333,546
TOTAL EXPENDITURES	\$ 11,064,213	\$ -	\$ 308,112	\$ 11,372,325	\$ 42,000	\$ -	\$ 2,000	\$ 44,000	\$ 11,106,213	\$ -	\$ 310,112	\$ 11,416,325
Net Operating Income	\$ 116,578	\$ -	\$ (116,578)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 116,578	\$ -	\$ (116,578)	\$ -



Kalamazoo County Consolidated Dispatch Authority

2021 REVISION I Budget Performance Report

January - December 2021

	2911 - GENERAL OPERATIONS			2913 - TRAINING			TOTAL		
	ACTUAL	BUDGET	REMAINING	ACTUAL	BUDGET	REMAINING	ACTUAL	BUDGET	REMAINING
Income									
400.000 Use of Fund Balance		3,893,775	3,893,775				\$0	\$3,893,775	\$3,893,775
402.000 Property Taxes	1,475,275	5,901,100	4,425,825				\$1,475,275	\$5,901,100	\$4,425,825
615.010 Surcharge Revenue - State 911		484,000	484,000		44,000	44,000	\$0	\$528,000	\$528,000
615.020 Surcharge Revenue - Local 911		1,080,000	1,080,000				\$0	\$1,080,000	\$1,080,000
665.000 Interest Earned	879	6,000	5,121				\$879	\$6,000	\$5,121
667.000 Rent/Lease Revenue		7,200	7,200				\$0	\$7,200	\$7,200
671.000 Miscellaneous Revenue	16	250	234				\$16	\$250	\$234
Total Income	\$1,476,170	\$11,372,325	\$9,896,155	\$0	\$44,000	\$44,000	\$1,476,170	\$11,416,325	\$9,940,155
GROSS PROFIT	\$1,476,170	\$11,372,325	\$9,896,155	\$0	\$44,000	\$44,000	\$1,476,170	\$11,416,325	\$9,940,155
Expenses									
700 thru 718 Personnel Services							\$0	\$0	\$0
702.010 Salaries - Administration	70,401	278,199	207,798				\$70,401	\$278,199	\$207,798
702.020 Wages - Regular					17,000	17,000	\$0	\$17,000	\$17,000
702.021 Administrative Support	25,877	111,179	85,303				\$25,877	\$111,179	\$85,303
702.022 Dispatch Supervisors	80,078	372,561	292,483				\$80,078	\$372,561	\$292,483
702.023 ECO II's	338,784	1,530,583	1,191,799				\$338,784	\$1,530,583	\$1,191,799
702.024 ECO I's	108,644	405,901	297,257				\$108,644	\$405,901	\$297,257
702.026 Bereavement	621		(621)				\$621	\$0	\$(621)
702.029 Healthy Wrkplc Leave	456		(456)				\$456	\$0	\$(456)
Total 702.020 Wages - Regular	554,459	2,420,224	1,865,765		17,000	17,000	\$554,459	\$2,437,224	\$1,882,765
702.030 Wages - Overtime		269,107	269,107				\$0	\$269,107	\$269,107
702.031 Administrative Support	693		(693)				\$693	\$0	\$(693)
702.032 Dispatch Supervisors	20,561		(20,561)				\$20,561	\$0	\$(20,561)
702.033 ECO II's	63,454		(63,454)				\$63,454	\$0	\$(63,454)
702.034 ECO I's	14,611		(14,611)				\$14,611	\$0	\$(14,611)
Total 702.030 Wages - Overtime	99,319	269,107	169,788				\$99,319	\$269,107	\$169,788
702.050 CTO Pay	5,816	20,000	14,184				\$5,816	\$20,000	\$14,184
706.000 Wages - Holiday Premium	32,075	140,405	108,330				\$32,075	\$140,405	\$108,330
712.000 Payment in Lieu of Benefits	14,250	51,525	37,275				\$14,250	\$51,525	\$37,275
715.010 Auto Allowance	2,894	8,683	5,789				\$2,894	\$8,683	\$5,789
Total 700 thru 718 Personnel Services	779,213	3,188,143	2,408,930		17,000	17,000	\$779,213	\$3,205,143	\$2,425,930
719 thru 725 Benefits and Taxes							\$0	\$0	\$0
719.000 Workers Comp Insurance	5,866	11,071	5,205				\$5,866	\$11,071	\$5,205
720.010 Medical/Health Insurance	111,991	389,998	278,007				\$111,991	\$389,998	\$278,007



Kalamazoo County Consolidated Dispatch Authority

2021 REVISION I Budget Performance Report

January - December 2021

	2911 - GENERAL OPERATIONS			2913 - TRAINING			TOTAL		
	ACTUAL	BUDGET	REMAINING	ACTUAL	BUDGET	REMAINING	ACTUAL	BUDGET	REMAINING
720.020 Dental Insurance	6,903	28,268	21,365				\$6,903	\$28,268	\$21,365
720.030 Vision Insurance	1,379	5,436	4,057				\$1,379	\$5,436	\$4,057
720.040 Life Insurance	5,564	9,195	3,631				\$5,564	\$9,195	\$3,631
720.050 Unemployment		9,000	9,000				\$0	\$9,000	\$9,000
720.060 HSA Contributions	70,700	79,800	9,100				\$70,700	\$79,800	\$9,100
720.070 Short-Term Disability Insurance	6,317	32,156	25,839				\$6,317	\$32,156	\$25,839
721.000 Social Security	47,430	196,425	148,995				\$47,430	\$196,425	\$148,995
722.000 Medicare	11,093	45,938	34,845				\$11,093	\$45,938	\$34,845
725.010 Retirement - MERS DC	50,201	254,625	204,424				\$50,201	\$254,625	\$204,424
725.020 Retirement - MERS 457	2,030	8,299	6,269				\$2,030	\$8,299	\$6,269
725.030 Retirement - MERS HCSP	33,903	53,039	19,136				\$33,903	\$53,039	\$19,136
Total 719 thru 725 Benefits and Taxes	353,376	1,123,250	769,874				\$353,376	\$1,123,250	\$769,874
726 thru 799 Supplies							\$0	\$0	\$0
727.000 Office Supplies	711	15,000	14,289				\$711	\$15,000	\$14,289
730.000 Maintenance Supplies	561	5,000	4,439				\$561	\$5,000	\$4,439
740.000 Uniform Supplies		8,000	8,000				\$0	\$8,000	\$8,000
760.000 Kitchen Supplies		2,000	2,000				\$0	\$2,000	\$2,000
764.000 Food Supplies		2,000	2,000				\$0	\$2,000	\$2,000
Total 726 thru 799 Supplies	1,271	32,000	30,729				\$1,271	\$32,000	\$30,729
800 thru 969 Services & Other Charges							\$0	\$0	\$0
801.010 Contractual Services	358,517	603,195	244,678				\$358,517	\$603,195	\$244,678
805.010 Professional Services - Audit	6,900	6,900	0				\$6,900	\$6,900	\$0
810.000 Administrative Fees		3,600	3,600				\$0	\$3,600	\$3,600
813.000 Legal Fees	2,622	22,000	19,378				\$2,622	\$22,000	\$19,378
820.010 Interpreter Fees	574	3,600	3,026				\$574	\$3,600	\$3,026
835.010 Medical Services - Physical Exams	459	2,500	2,041				\$459	\$2,500	\$2,041
835.020 Medical Services - Drug Testing	150	1,500	1,350				\$150	\$1,500	\$1,350
850.010 Telephone Service	3,161	18,000	14,839				\$3,161	\$18,000	\$14,839
850.020 Internet Service	23,133	91,900	68,767				\$23,133	\$91,900	\$68,767
850.030 Copying	83	2,500	2,417				\$83	\$2,500	\$2,417
850.040 Mailing	135	4,000	3,865				\$135	\$4,000	\$3,865
870.010 Travel - Training/Registration	598	10,000	9,402	10,275	15,000	4,725	\$10,873	\$25,000	\$14,127
870.020 Travel - Lodging		8,000	8,000	917	3,500	2,583	\$917	\$11,500	\$10,583
870.030 Travel- Meals/Food	19	5,000	4,981	68	4,000	3,932	\$86	\$9,000	\$8,914
870.040 Travel - Mileage		4,000	4,000	49	4,000	3,951	\$49	\$8,000	\$7,951



Kalamazoo County Consolidated Dispatch Authority

2021 REVISION I Budget Performance Report

January - December 2021

	2911 - GENERAL OPERATIONS			2913 - TRAINING			TOTAL		
	ACTUAL	BUDGET	REMAINING	ACTUAL	BUDGET	REMAINING	ACTUAL	BUDGET	REMAINING
870.050 Travel - Other		4,000	4,000		500	500	\$0	\$4,500	\$4,500
871.010 Education Expense		2,000	2,000				\$0	\$2,000	\$2,000
900.000 Printing		2,500	2,500				\$0	\$2,500	\$2,500
905.000 Advertising	0	3,000	3,000				\$0	\$3,000	\$3,000
915.000 Dues & Subscriptions	220	9,000	8,780				\$220	\$9,000	\$8,780
920.010 Utilities - Gas	910	5,000	4,090				\$910	\$5,000	\$4,090
920.020 Utilities - Electricity	8,739	42,000	33,261				\$8,739	\$42,000	\$33,261
920.030 Utilities - Water & Sewer	545	4,000	3,455				\$545	\$4,000	\$3,455
934.010 Repair & Maintenance - Equipment	3,128	25,000	21,872				\$3,128	\$25,000	\$21,872
955.000 Miscellaneous Operating	1,966	20,000	18,034				\$1,966	\$20,000	\$18,034
958.010 Insurance Premium	44,990	58,500	13,511				\$44,990	\$58,500	\$13,511
964.010 Refunds and Rebates Expense		2,645,396	2,645,396				\$0	\$2,645,396	\$2,645,396
Total 800 thru 969 Services & Other Charges	456,849	3,607,091	3,150,242	11,308	27,000	15,692	\$468,157	\$3,634,091	\$3,165,934
970 thru 989 Equipment & Capital Outlay							\$0	\$0	\$0
976.000 Project Costs		150,000	150,000				\$0	\$150,000	\$150,000
980.000 Equipment/Software - Capital		1,860,295	1,860,295				\$0	\$1,860,295	\$1,860,295
980.010 Equipment/Software - Small	5,720	40,000	34,280				\$5,720	\$40,000	\$34,280
980.020 Facility - Capital	20,900	38,000	17,100				\$20,900	\$38,000	\$17,100
Total 970 thru 989 Equipment & Capital Outlay	26,620	2,088,295	2,061,675				\$26,620	\$2,088,295	\$2,061,675
990 thru 994 Debt Service							\$0	\$0	\$0
991.010 Loan/Lease - Principal		1,183,001	1,183,001				\$0	\$1,183,001	\$1,183,001
991.020 Loan/Lease - Interest		150,545	150,545				\$0	\$150,545	\$150,545
Total 990 thru 994 Debt Service		1,333,546	1,333,546				\$0	\$1,333,546	\$1,333,546
Total Expenses	\$1,617,329	\$11,372,325	\$9,754,996	\$11,308	\$44,000	\$32,692	\$1,628,637	\$11,416,325	\$9,787,688
NET OPERATING INCOME	\$(141,159)	\$0	\$141,159	\$(11,308)	\$0	\$11,308	\$(152,467)	\$0	\$152,467
NET INCOME	\$(141,159)	\$0	\$141,159	\$(11,308)	\$0	\$11,308	\$(152,467)	\$0	\$152,467