

**NOTICE and AGENDA for**  
**Kalamazoo County Consolidated Dispatch Authority**  
**BOARD OF DIRECTORS**  
**May 9, 2024 – Regular Meeting**

**PLEASE TAKE NOTICE** that a REGULAR Meeting of the Kalamazoo County Consolidated Dispatch Authority (KCCDA) Board of Directors will be held in the Chief Switalski Meeting Room at KCCDA, 7040 Stadium Drive, Kalamazoo, Michigan on **Thursday, May 9<sup>th</sup>, 2024** at 3:30 p.m. for consideration of items, namely, on this Agenda.

**ITEM 1 – CALL TO ORDER**

**ITEM 2 – ROLL CALL**

<b>Western Michigan University</b> <i>Jan VanDerKley, Chairperson</i> (Alt. T. Moored)	<b>City of Kalamazoo</b> <i>Jim Ritsema, Vice-Chairperson</i> (Alt. J. Chamberlain)
<b>Western Michigan University</b> <i>Scott Merlo</i> (Alt. T. Unangst)	<b>City of Kalamazoo</b> <i>Matt Huber</i> (Alt. D. Boysen)
<b>City of Portage</b> <i>Pat McGinnis</i> (Alt. A. Herringa)	<b>Township of Kalamazoo</b> <i>Don Martin, Treasurer</i> (Alt. Undesignated)
<b>City of Portage</b> <i>Victor Ledbetter</i> (Alt. P. Randall)	<b>Township of Kalamazoo</b> <i>Steven Leuty</i> (Alt. Undesignated)
<b>Kalamazoo County Board of Commissioners</b> <i>Dale Deleeuw</i> (Alt. J. Heppler)	<b>Kalamazoo County Fire Chiefs Association</b> <i>Greg McComb</i> (Alt. C. Tackett)
<b>Kalamazoo County Sheriff</b> <i>Richard Fuller, Secretary</i> (Alt. J. VanDyken)	<b>Michigan State Police</b> <i>Scott Ernstes</i> (Alt. C. McRae)
<b>Kalamazoo County Medical Control Authority</b> <i>William Fales</i> (Alt. C. Dieringer)	

**ITEM 3 – APPROVAL OF MEETING MINUTES**

- A. March 14<sup>th</sup> – Regular Meeting

**ITEM 4 – CITIZENS’ TIME**

The Board welcomes members of the public to express their ideas or concerns about issues affecting Kalamazoo County Consolidated Dispatch Authority. Members of the public wishing to speak are requested to stand and state their full name and address for the record. Each member of the public is limited to four minutes or less.

**ITEM 5 – FOR CONSIDERATION**

- A. Executive Director Report
  - 1. Administrative Monthly Report
  - 2. March and April Reconciliation Reports
  - 3. Year-to-Date Budget Performance Report:
    - a. 2024 – General Fund
    - b. 2024 – Capital Projects Fund
  - 4. Correspondence
- B. Committee Reports
  - 1. Executive Committee – Jan Van Der Kley
    - a. Meeting Minutes from March 5<sup>th</sup>, 2024 (Informational only)
  - 2. Personnel Committee – Pat McGinnis
  - 3. Technical Advisory Committee – Scott Merlo
    - a. Meeting Minutes from March 6<sup>th</sup>, 2024 (Informational only)
    - b. CAD and Mobile System Proposals – Administration’s Recommendation

- c. Prepared Live (short demonstration)
- 4. Finance Committee – Don Martin
  - a. Meeting Minutes from April 30<sup>th</sup>, 2024 (Informational only)
  - b. 2024 General Fund Budget Amendment – REVISION I (Roll Call Vote)
  - c. 2024 Capital Projects Fund Budget Amendment – REVISION I (Roll Call Vote)
- C. Old Business
- D. New Business
  - 1. Fiscal Year 2023 Financial Audit Presentation

#### **ITEM 6 – OTHER ITEMS**

- A. Announcements and Member Comments
- B. Next regular scheduled meeting – July 11<sup>th</sup>, 2024 (Chief Switalski Meeting Room)

#### **ITEM 7 – ADJOURNMENT**

KCCDA meetings are open to all without regard to religion, race, color, national origin, sex, sexual orientation, gender identity or expression, height, weight, familial status, marital status, disability, or any other legally protected class. The KCCDA will provide special aid or assistance to attend a KCCDA meeting and will provide necessary reasonable auxiliary aids and services, such as signers for the hearing impaired and audio tapes of printed materials being considered at the meeting/hearing, to individuals with disabilities, upon four (4) business days' notice to the KCCDA. Individuals with disabilities requiring auxiliary aids or services should contact KCCDA by emailing [admin@kccda911.org](mailto:admin@kccda911.org) or calling (269) 488-8911.



MINUTES

REGULAR MEETING

March 14, 2024

ITEM 1 – CALL TO ORDER

The Regular Meeting of the Kalamazoo County Consolidated Dispatch Authority Board was called to order by Chairperson Jan VanDerKley at 3:30 p.m. in the Chief Switalski Meeting Room, Kalamazoo County Consolidated Dispatch Authority, 7040 Stadium Drive, Kalamazoo, Michigan on Thursday, March 14, 2024.

ITEM 2 – ROLL CALL

Members Present: Jim Ritsema, Matt Huber, Dale Deleeuw, William Fales, Don Martin, Steven Leuty, Jan VanDerKley, Scott Merlo, Greg McComb, Pat McGinnis (arrived at 3:35)

Others Present: Kevin Catlin, Jeff Heppler, Jeff Troyer, Victoria Rose, Jon Moored, Chris McComb

ITEM 3 – APPROVAL OF MEETING MINUTES

A. Minutes of the January 11, 2024, Regular Meeting

“Motion by Mr. Martin, second by Mr. Merlo to approve the minutes of the January 11, 2024, Regular Meeting as presented.”

On a voice vote, MOTION CARRIED.

ITEM 5 – CITIZENS’ TIME

There was none.

ITEM 6 - FOR CONSIDERATION

A. Executive Director Report

1. Administrative Monthly Report

Mr. Troyer stated the monthly reports were all included in the packet and presented a review of the material.

He noted that Telecommunicator Week will be before the next meeting and a full week of events are planned for staff.

2. January and February Reconciliation Report

Mr. Troyer stated the January and February Reconciliation Reports were included in the packet and there were no anomalies.

3. Year-to-Date Budget Performance Report

- a. Fiscal Year 2023

Mr. Troyer stated the last performance report of Fiscal Year 2023 was included. The Auditors were on site Monday and everything went well. The audit will be presented to the Finance Committee on April 30 and to the Board in May.

- b. Fiscal Year 2024 – General Fund & Capital Projects Fund

Mr. Troyer stated the General and Capital Projects Fund performance reports are provided.

4. Correspondence

Mr. Troyer stated a memo from the county regarding the over capture of RAI Jets Summer and Winter 2022 TIR Return of Local Taxes is included.

## B. Committee Reports

1. Executive Committee – Jan VanDerKley

- a. Meeting Minutes from January 9, 2024, Regular Meeting

Ms. VanDerKley stated the Executive Committee met to prepare for this meeting. The minutes from the previous meeting are included.

2. Personnel Committee – Pat McGinnis

- a. Meeting minutes from February 16, 2024

- b. NEW Personnel Policy 3.18 – Dependent Care Assistance Program

- c. MI Tri-Share Memorandum of Understanding with Southwest ChildCare Resources

- d. Dependent Care Assistance Program Administrative Guidelines

- e. Letter of Understanding with the UAW – Dependent Care Assistance Program

Mr. McGinnis stated many organizations are looking at the TriShare program, which is state assistance for daycare fees. The program offers employee reimbursements of 1/3 from employer and 1/3 from state. If employees do not qualify for the TriShare program, the Authority will still offer 1/3 reimbursement. The attachments are the required steps, policies and Letter of Understanding with the UAW.

“Motion by Mr. McComb, second by Mr. Merlo to approve the NEW Personnel Policy 3.18 – Dependent Care Assistance Program, MI Tri-Share Memorandum of Understanding with Southwest ChildCare Resources, Dependent Care Assistance Program Administrative Guidelines, and the Letter of Understanding with the UAW – Dependent Care Assistance Program as presented.

On a roll call vote, Yes – 10, No – 0. **MOTION CARRIED.**

f. Executive Director 2023 Performance Appraisal

Mr. McGinnis stated the Committee had 100% participation and Mr. Troyer received ratings between exceeding and far exceeding. The Committee recommended the Board accept and approve the appraisal.

Ms. VanDerKley thanked the Committee for doing the review and conducting a fair and transparent process. On behalf of the Board, she thanked Mr. Troyer and complimented him on his work. She stated the Authority was fortunate to have him.

“Motion by Mr. McGinnis, second by Mr. Huber to accept and approve the Executive Director’s 2023 Performance Appraisal as presented.”

On a voice vote, **MOTION CARRIED.**

g. 2024 Executive Director Performance Objectives

Mr. McGinnis stated the performance objectives are to remain vigilant in recruitment and retention as well as daycare. The CAD system is on the front burner to make sure it’s a seamless and well-integrated transition.

“Motion by Mr. McGinnis, second by Mr. Martin to accept and approve the 2024 Executive Director’s Performance Objectives as presented.”

On a voice vote, **MOTION CARRIED.**

3. Technical Advisory Committee – Scott Merlo

a. Meeting minutes from January 10, 2024

Mr. Merlo stated the Committee met; however, they had nothing to bring forward to the Board.

4. Finance Committee – Don Martin

Mr. Martin stated the Finance Committee will be meeting in April.

C. Old Business

There was none.

D. New Business

There was none.

ITEM 7 – OTHER ITEMS

A. Announcements and Member Comments

Dr. Fales stated West Michigan AirCare will be ceasing operations in April. He stated the service has been used twice in Kalamazoo County in the last five years. The county doesn't use the service much and over time it has become fiscally unsustainable. There are helicopters in the region for emergency transport but not as close as AirCare. We are also losing the MedComm which was a valuable resource to link field units to doctors.

Mr. Martin said it's a sad day to see it go, it's a huge loss of resources.

B. Next regular scheduled meeting – May 9, 2024 (Chief Switalski Meeting Room)

ITEM 8 - ADJOURNMENT

The meeting was adjourned at 4:00 p.m.

---

Chris McComb  
Deputy Clerk of KCCDA Board of Directors

# **KCCDA Administrative Report**

April 2024

(Completed May 6, 2024)

## **Meetings, Discussions, Conference Calls, & Events**

The following is a summary of meetings/conference calls, events, and presentations attended by KCCDA's Administrative Team during the timeframe indicated above:

- 62 – Meetings, Video/Telephone Conferences, and Presentations

## **Tasks and/or Projects**

The following are tasks worked on by the KCCDA Administration during this period.

- **2024 CAPITAL IMPROVEMENT PROJECTS**

The following is a list of Capital Improvement Projects approved for 2024:

- **#1 – Primary PSAP UPS Battery Replacement (Budget: \$60,000)**  
An updated quote was received, and a purchase order has been issued for the replacement of 80 VRLA sealed batteries in the Eaton Uninterruptible Power Supply (UPS). Project Total Cost - \$57,907.80.
- **#2 – CAD and Mobile Computing System (Budget: Software-\$1,250,000 & Servers-\$500,000)**  
Administration presented to the Technical Advisory Committee recommendation as to the next steps at the May 1<sup>st</sup> meeting. The recommendation: *After considering all factors, including the time and resources it takes to build and train all staff on a new CAD and Mobile System, administration does not believe it is in KCCDA's best interest to proceed any further with any of the vendor proposals and instead will continue to utilize the Tyler System.* The recommendation was approved unanimously by the Committee.
- **#3 – Multi-Factor Authentication (Budget: \$20,000)**  
IT and Administration are still evaluating options as to the best approach to complete the multi-factor authentication project. There are significant cost differences among solutions. One-time implementation and services ranging from \$10,000 - \$40,000 and annual costs going forward of \$5,000 - \$10,000. Administration has requested an additional \$20,000 be allocated to this project as part of the 2024 Budget Amendment – Revision I.
- **#4 – Dispatch Console Monitor Replacement (Budget: \$30,000)**  
COMPLETE - All dispatch console monitors were replaced in February. Project total - \$17,253.

- *#5 – Top of Rack and Network Switches (Budget: \$75,000)*  
Trace3 was selected as the vendor for the Top of Rack and Network switches project totaling \$41,899. All switches have arrived on site and Network and Systems Administrator Moored had a project kick-off meeting with Trace3. KCCDA IT and Trace3 have completed the switch configurations but have not implemented them due to an unrelated outstanding issue with one of KCCDA’s two firewalls.
- *#6 – Back-up Center Improvements (Budget: Arch/Reno-\$250,000 & Equip/Software-\$75,000)*  
On February 22<sup>nd</sup>, Adam Herringa with the City Portage advised they finished their square footage assessment, and it looked good for a backup dispatch center to be located at the facility. Two meetings were held in March to discuss needs including a site visit/walkthrough at the facility on March 18<sup>th</sup>. The city and administration continue to negotiate the specified and common spaces. Administration was able to confirm from its 911 Service Provider that if KCCDA occupies the facility, they will have to run two separate carrier fibers to the building which will be covered under the State of Michigan’s 911 technical fee/surcharge.
- *#7 – Primary PSAP Electric/Lighting Upgrades (Budget: \$30,000)*  
Hi-Tech electricians were on site and completed the lighting upgrades the week of March 11<sup>th</sup>. Hi-Tech returned in mid-April and was able to move one of the two GFCI outlets in the lower-level kitchen/break room area. This project is complete.

- **PREPARED LIVE**

KCCDA went live with Prepared at 9:00 a.m. on Tuesday, April 15<sup>th</sup>. Staff are still getting used to the new system but the new features of video/media, and translation of over 120 languages have been used on multiple occasions. A brief demo of the system was provided to TAC at the May 1<sup>st</sup> meeting and will be provided to the Board of Directors on May 9<sup>th</sup>.

- **MASS CASUALTY INCIDENT NATURE CODE**

The MCI nature code response plans have been built on the EMS side and KCCDA IT continues to build out fire response plans as the information is received back from the departments. At the time of this report, all fire agencies (except KDPS) have been contacted about the run cards and the following are complete: Alamo, Climax, Comstock, Cooper, Oshtemo, and Texas.

- **KCCDA STAFFING**

The following is a snapshot of KCCDA staffing levels as of April 2, 2024:

<b>POSITION/TITLE</b>	<b>POSITIONS Budgeted</b>	<b>POSITIONS Filled</b>	<b>NOTES</b>
ECO – I	12	9	
ECO – II	36	24	
PT ECO’s	7	8	



Dispatch Supervisor	6	6	
TOTAL:	<b>61</b>	<b>47</b>	

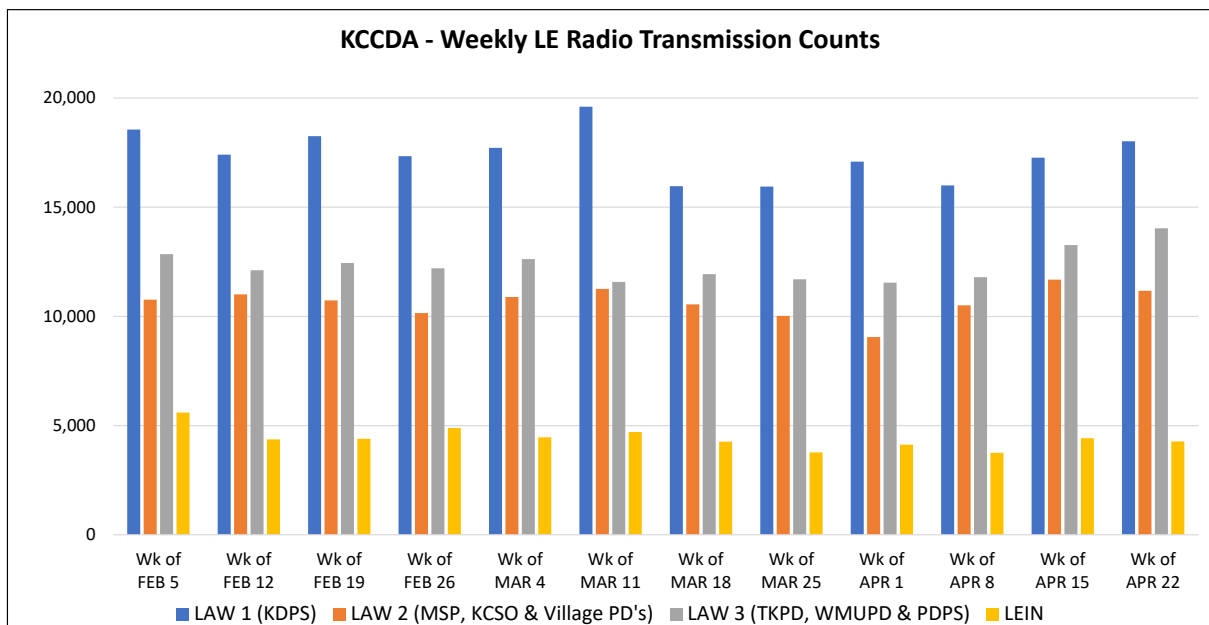
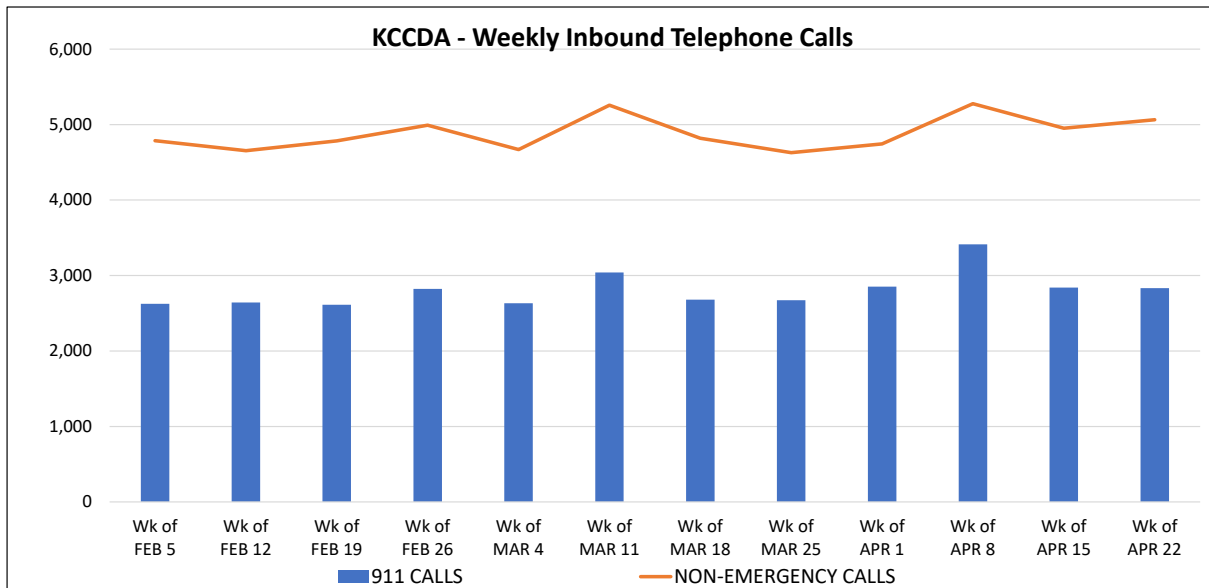
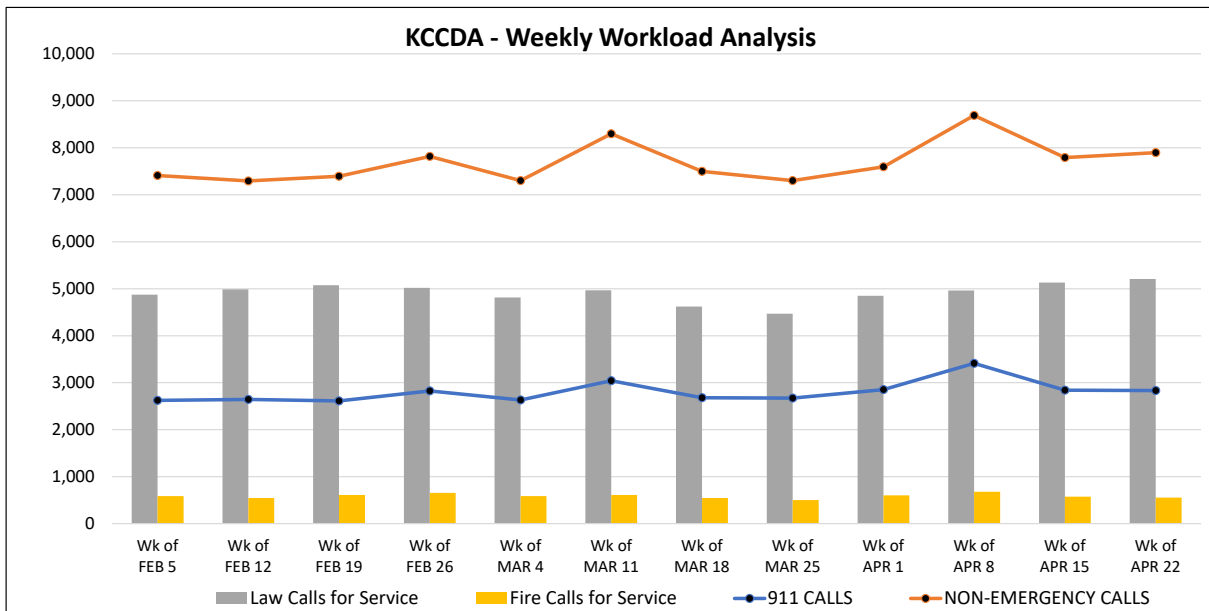
Administration continued the hiring process that began in March during the month of April. Deputy Director Rose and Executive Director Troyer conducted 19 e-interviews on April 4<sup>th</sup> and 7 candidates were advanced to oral boards and one with prior ECO-II experience was advanced to backgrounds. One candidate withdrew prior to oral board interviews on April 11<sup>th</sup>, and one was eliminated from consideration, moving five into the observations and backgrounds. Two ECO-II job offers were made and one of the two accepted, and we still have four ECO-I job offers outstanding.

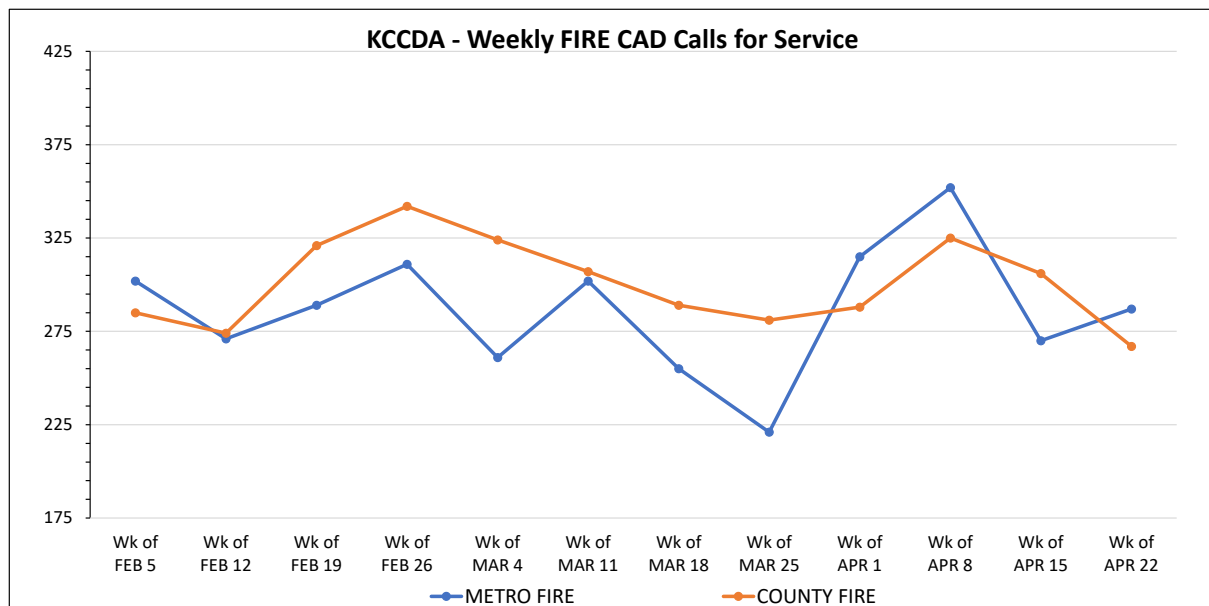
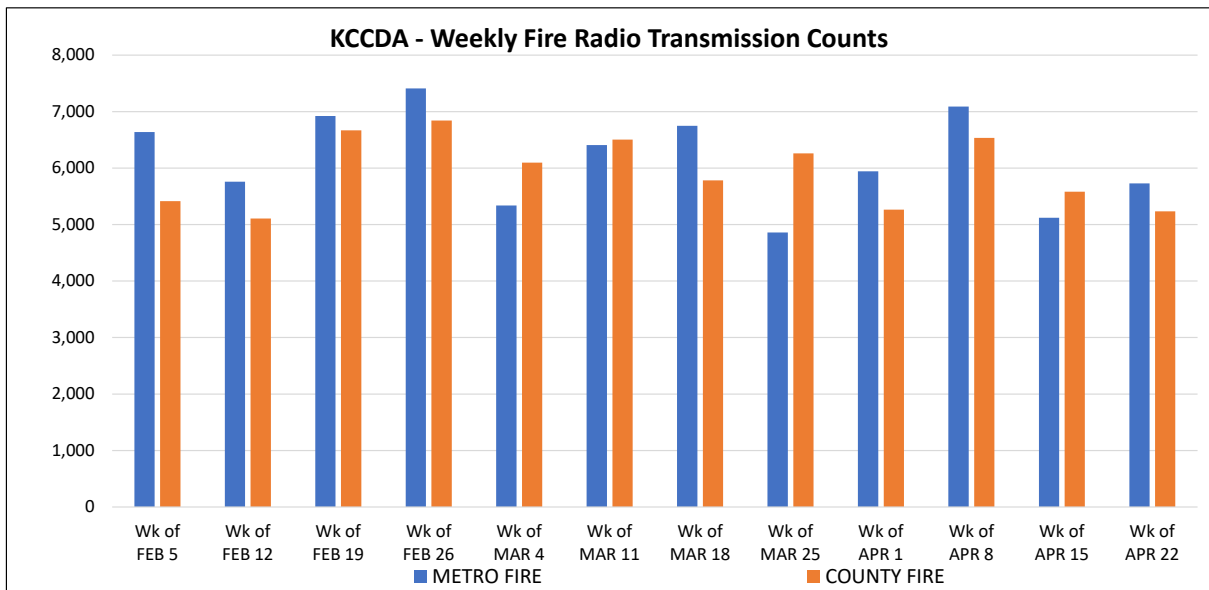
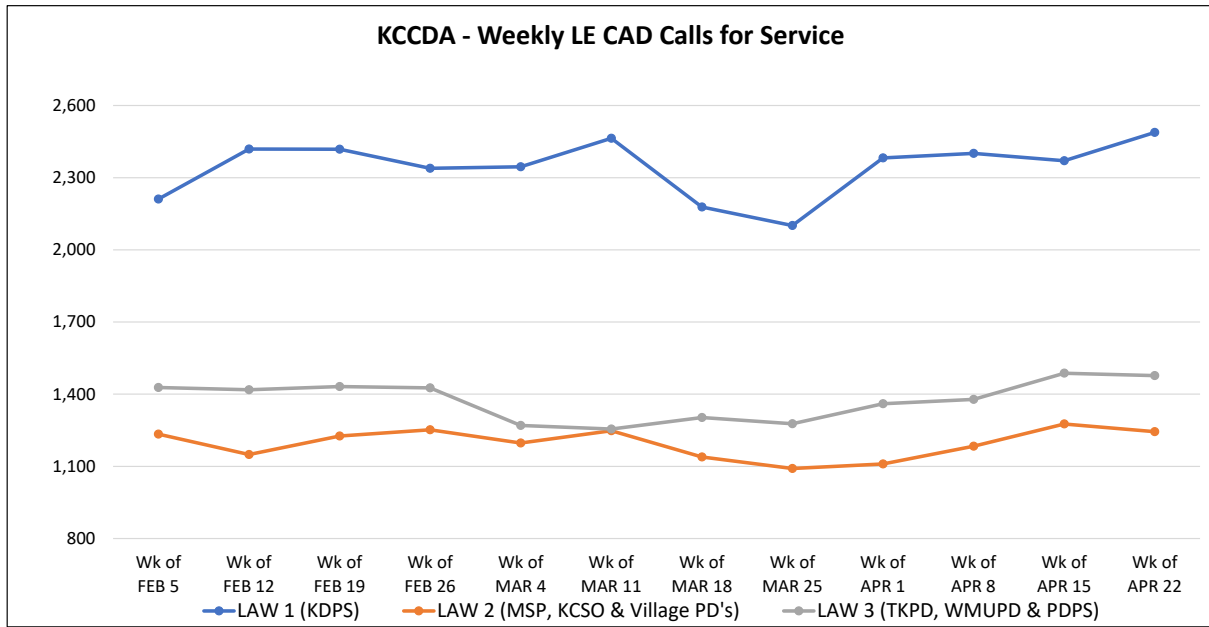
Congratulations to ECO-I, Brynn Howard, for successfully completing her training! We also anticipate ECO-I's Lara and Landeck to be released in the next few weeks. We would like to welcome ECO-II Diekman who will be starting on May 13<sup>th</sup>.

- 2023 FINANCIAL AUDIT  
The Audit was presented to the Finance Committee on April 30<sup>th</sup> and will be presented to the Board of Directors on May 9<sup>th</sup>.
- MONTH END FINANCIALS  
The Michigan Class investment account and the Mercantile General Business Checking was reconciled with the general ledger on May 6, 2024.
- STATISTICS & METRICS  
Attached are several different statistical and performance metrics reports:
  - ✓ Monthly Accolades, Complaints and Suggestions
  - ✓ Weekly Workload Graphs
  - ✓ 2024 and 2023 Monthly workload statistics
  - ✓ Emergency Call Wait Time Report

## April 2024 - Accolades, Complaints and Suggestions

Date Recvd	Related Dept	Received From	Incident Number	Date of Incident	Chief Accolade, Complaint or Suggestion	Investigative Results	KCCDA Actions (if any)
4//18/2024	Portage PD	DC Wolfe	CFS 778	4/17/2024	Good morning. We got the following compliment via our PowerEngage platform for the dispatcher on PDPS Incident 24-11839: <i>Only had contact with the dispatcher as I was on shift with Life EMS AMBULANCE and was assigned a call while on the phone with her. She was calm and helpful as well as respectful of my concern and we were able to quickly work together to get an officer Dispatch to the location for the concern.</i>		Comments were passed along to the ECO as well as her Supervisor.





## 2024 ALL RADIO TRANSMISSIONS

(Includes Dispatch to Field Units, Field Unit to Dispatch, and Field Unit to Field Unit)

	<u>JAN</u>	<u>FEB</u>	<u>MAR</u>	<u>APR</u>	<u>MAY</u>	<u>JUN</u>	<u>JUL</u>	<u>AUG</u>	<u>SEP</u>	<u>OCT</u>	<u>NOV</u>	<u>DEC</u>	<u>YTD TOTAL</u>
<b><u>Primary Dispatch:</u></b>													
LAW 1	73,288	75,661	76,498	74,428									299,875
LAW 2	49,179	45,252	47,042	46,212									187,685
LAW 3	47,151	51,462	52,755	54,106									205,474
METRO FIRE	29,369	27,038	26,124	25,595									108,126
COUNTY FIRE	30,135	24,413	27,692	24,326									106,566
LEIN	16,486	19,927	19,615	18,073									74,101
<b><u>Tactical Channels:</u></b>													
800-TAC 1	8,042	9,265	6,312	5,784									29,403
800-TAC 2	1,034	621	830	712									3,197
800-TAC 3	1,215	1,571	1,319	812									4,917
800-TAC 4	186	1350	1398	350									3,284
800-TAC 5	3,330	3,086	6,006	6,680									19,102
800-TAC 6	285	179	14	3									481
800-TAC 7	3	1	241	50									295
800-TAC 8	86	6	6	20									118
<b>TOTAL:</b>	<b>259,789</b>	<b>259,832</b>	<b>265,852</b>	<b>257,151</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,042,624</b>
<i>Compared to 2023:</i>	<i>-2.09%</i>	<i>-3.56%</i>	<i>5.23%</i>	<i>-0.54%</i>									

## 2024 TELEPHONE CALLS

	<u>JAN</u>	<u>FEB</u>	<u>MAR</u>	<u>APR</u>	<u>MAY</u>	<u>JUN</u>	<u>JUL</u>	<u>AUG</u>	<u>SEP</u>	<u>OCT</u>	<u>NOV</u>	<u>DEC</u>	<u>TOTAL</u>
<b>PHONE CALLS</b>													
911 CALLS	11,786	10,943	12,336	12,815									47,880
NON-EMERGENCY	21,953	19,933	21,436	21,689									85,011
<b>TOTAL:</b>	<b>33,739</b>	<b>30,876</b>	<b>33,772</b>	<b>34,504</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>132,891</b>
<i>Compared to 2023:</i>	<i>-4.40%</i>	<i>-15.21%</i>	<i>-7.61%</i>	<i>-12.95%</i>									

## 2024 CAD CALLS FOR SERVICE

(Does not include canceled calls)

<b><u>DISPATCH POSITION:</u></b>	<u>JAN</u>	<u>FEB</u>	<u>MAR</u>	<u>APR</u>	<u>MAY</u>	<u>JUN</u>	<u>JUL</u>	<u>AUG</u>	<u>SEP</u>	<u>OCT</u>	<u>NOV</u>	<u>DEC</u>	<u>TOTAL</u>
LAW 1	9,554	9,576	10,108	10,435									39,673
LAW 2	4,854	5,046	5,178	5,242									20,320
LAW 3	5,398	5,847	5,697	6,130									23,072
METRO FIRE	1,331	1,191	1,170	1,310									5,002
COUNTY FIRE	1,498	1,265	1,252	1,284									5,299
<b>TOTAL:</b>	<b>22,635</b>	<b>22,925</b>	<b>23,405</b>	<b>24,401</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>93,366</b>
<i>Compared to 2023:</i>	<i>-2.90%</i>	<i>-5.67%</i>	<i>0.83%</i>	<i>3.02%</i>									

## 2023 ALL RADIO TRANSMISSIONS

(Includes Dispatch to Field Units, Field Unit to Dispatch, and Field Unit to Field Unit)

	<u>JAN</u>	<u>FEB</u>	<u>MAR</u>	<u>APR</u>	<u>MAY</u>	<u>JUN</u>	<u>JUL</u>	<u>AUG</u>	<u>SEP</u>	<u>OCT</u>	<u>NOV</u>	<u>DEC</u>	<u>YTD TOTAL</u>
<b><u>Primary Dispatch:</u></b>													
LAW 1	78,060	77,005	78,928	83,364	81,574	75,316	82,935	82,670	79,506	82,850	73,744	78,250	<b>954,202</b>
LAW 2	46,053	44,784	44,821	45,054	48,859	49,168	54,824	50,381	48,893	49,714	45,781	49,046	<b>577,378</b>
LAW 3	62,826	55,292	52,252	52,421	57,348	50,581	55,262	54,195	55,881	58,385	46,766	50,349	<b>651,558</b>
METRO FIRE	25,117	31,539	25,635	25,267	28,982	26,389	29,475	27,653	27,359	27,805	25,949	27,150	<b>328,320</b>
COUNTY FIRE	25,787	35,097	24,633	23,800	28,120	27,248	29,863	27,833	24,846	24,547	27,060	25,282	<b>324,116</b>
LEIN	18,707	17,654	18,161	19,318	20,276	20,180	21,104	20,209	20,488	18,631	17,389	20,328	<b>232,445</b>
<b><u>Tactical Channels:</u></b>													
800-TAC 1	6,729	4,692	4,169	6,148	6,207	5,271	5,692	5,415	5,171	4,257	4,128	5,063	<b>62,942</b>
800-TAC 2	923	435	753	683	572	901	2,098	831	733	861	370	1,303	<b>10,463</b>
800-TAC 3	339	1,764	1,537	1,249	1,063	1,596	2,795	1,203	1,010	1,468	1,242	1,471	<b>16,737</b>
800-TAC 4	144	236	50	443	634	412	134	309	375	463	242	292	<b>3,734</b>
800-TAC 5	348	480	805	473	1,421	500	1,162	1,107	1,176	1,436	697	1,185	<b>10,790</b>
800-TAC 6	108	111	200	306	106	168	122	281	374	110	343	242	<b>2,471</b>
800-TAC 7	1	5	0	0	4	0	265	50	24	3	23	1	<b>376</b>
800-TAC 8	77	0	10	3	0	1	4	2	3	1	1	0	<b>102</b>
<b>TOTAL:</b>	<b>265,219</b>	<b>269,094</b>	<b>251,954</b>	<b>258,529</b>	<b>275,166</b>	<b>257,731</b>	<b>285,735</b>	<b>272,139</b>	<b>265,839</b>	<b>270,531</b>	<b>243,735</b>	<b>259,962</b>	<b>3,175,634</b>
<i>Compared to 2022:</i>	<i>-4.13%</i>	<i>0.74%</i>	<i>-12.27%</i>	<i>-7.26%</i>	<i>-13.71%</i>	<i>-13.57%</i>	<i>-11.98%</i>	<i>-18.40%</i>	<i>-14.91%</i>	<i>-10.08%</i>	<i>-11.93%</i>	<i>-3.02%</i>	

## 2023 TELEPHONE CALLS

	<u>JAN</u>	<u>FEB</u>	<u>MAR</u>	<u>APR</u>	<u>MAY</u>	<u>JUN</u>	<u>JUL</u>	<u>AUG</u>	<u>SEP</u>	<u>OCT</u>	<u>NOV</u>	<u>DEC</u>	<u>TOTAL</u>
PHONE CALLS													
911 CALLS	12,789	14,238	13,566	14,899	16,431	16,445	15,235	14,063	13,420	13,247	11,655	12,119	<b>168,107</b>
NON-EMERGENCY	22,436	21,335	22,775	24,073	26,849	26,751	26,193	24,187	22,758	23,288	20,687	20,900	<b>282,232</b>
<b>TOTAL:</b>	<b>35,225</b>	<b>35,573</b>	<b>36,341</b>	<b>38,972</b>	<b>43,280</b>	<b>43,196</b>	<b>41,428</b>	<b>38,250</b>	<b>36,178</b>	<b>36,535</b>	<b>32,342</b>	<b>33,019</b>	<b>450,339</b>
<i>Compared to 2022:</i>	<i>1.94%</i>	<i>9.43%</i>	<i>1.60%</i>	<i>10.24%</i>	<i>7.42%</i>	<i>9.71%</i>	<i>3.71%</i>	<i>-10.10%</i>	<i>-8.07%</i>	<i>-2.45%</i>	<i>-9.17%</i>	<i>-8.24%</i>	

## 2023 CAD CALLS FOR SERVICE

(Does not include canceled calls)

<b><u>DISPATCH POSITION:</u></b>	<u>JAN</u>	<u>FEB</u>	<u>MAR</u>	<u>APR</u>	<u>MAY</u>	<u>JUN</u>	<u>JUL</u>	<u>AUG</u>	<u>SEP</u>	<u>OCT</u>	<u>NOV</u>	<u>DEC</u>	<u>TOTAL</u>
LAW 1	9,819	10,258	10,122	10,106	10,695	10,394	10,694	10,283	10,258	10,029	9,742	9,895	<b>122,295</b>
LAW 2	4,963	4,868	4,899	5,055	5,649	5,230	5,296	5,113	5,415	5,228	4,961	5,018	<b>61,695</b>
LAW 3	6,030	5,889	5,833	6,106	6,379	6,035	6,002	5,954	6,188	6,089	5,400	5,752	<b>71,657</b>
METRO FIRE	1,172	1,497	1,197	1,180	1,361	1,296	1,327	1,268	1,322	1,286	1,245	1,300	<b>15,451</b>
COUNTY FIRE	1,308	1,713	1,159	1,218	1,342	1,365	1,426	1,402	1,344	1,324	1,393	1,359	<b>16,353</b>
<b>TOTAL:</b>	<b>23,292</b>	<b>24,225</b>	<b>23,210</b>	<b>23,665</b>	<b>25,426</b>	<b>24,320</b>	<b>24,745</b>	<b>24,020</b>	<b>24,527</b>	<b>23,956</b>	<b>22,741</b>	<b>23,324</b>	<b>287,451</b>
<i>Compared to 2022:</i>	<i>3.82%</i>	<i>11.09%</i>	<i>-1.84%</i>	<i>-0.09%</i>	<i>0.04%</i>	<i>0.92%</i>	<i>-2.80%</i>	<i>-2.46%</i>	<i>1.55%</i>	<i>-2.30%</i>	<i>-1.63%</i>	<i>-0.76%</i>	

# Emergency Call Wait Time Range

For (Month)



Creation Date: 05/02/2024 08:57:47 AM

Grouping: Month

Date Range: 04/01/2024 12:00:00 AM - 04/30/2024 11:59:59 PM

Filter Criteria: Please, refer to the last page.

## Detail Information

Month		None	0 - 10	11 - 20	21 - 30	31 - 40	41 - 50	51 - 60	>= 61	Total
Apr	Call Count	38	11,405	1,087	189	31	11	1	3	12,765
	Cumulative Percentage		90 %	98 %	100 %	100 %	100 %	100 %	100 %	
Total	Call Count	38	11,405	1,087	189	31	11	1	3	12,765
	Cumulative Percentage		90 %	98 %	100 %	100 %	100 %	100 %	100 %	

# Emergency Call Wait Time Range

For (Month)



Creation Date: 05/02/2024 08:57:47 AM

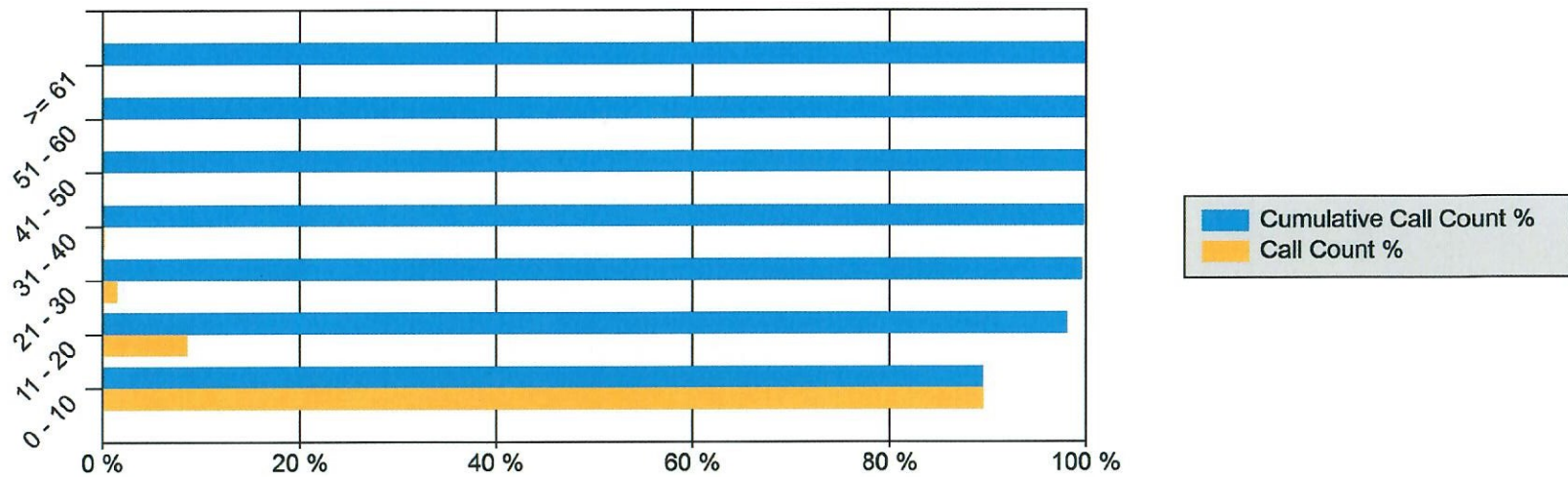
Grouping: Month

Date Range: 04/01/2024 12:00:00 AM - 04/30/2024 11:59:59 PM

Filter Criteria: Please, refer to the last page.

## Summary Chart

### Call Count % by Wait Time Range





# Emergency Call Wait Time Range

For (Month)



Creation Date: 05/02/2024 08:57:47 AM

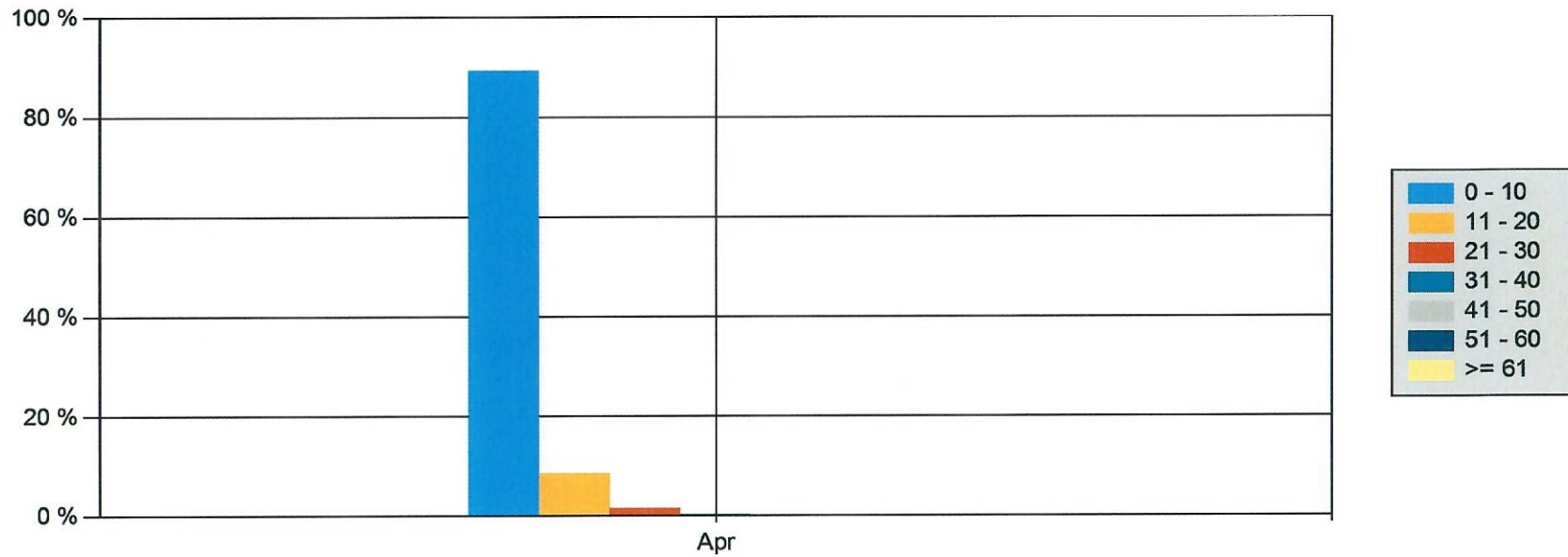
Grouping: Month

Date Range: 04/01/2024 12:00:00 AM - 04/30/2024 11:59:59 PM

Filter Criteria: Please, refer to the last page.

## Detail Chart

Call Count % by Wait Time (Month)



Kalamazoo County Dispatch Authority

Mercantile General Busn, Checking, Period Ending 03/29/2024

RECONCILIATION REPORT

Reconciled on: 04/02/2024

Reconciled by: Jeff Troyer

Any changes made to transactions after this date aren't included in this report.

Summary		USD
Statement beginning balance.....		2,430,096.23
Checks and payments cleared (60).....		-1,412,838.86
Deposits and other credits cleared (3).....		3,340.89
Statement ending balance.....		<u>1,020,598.26</u>
Uncleared transactions as of 03/29/2024.....		-101,959.93
Register balance as of 03/29/2024.....		918,638.33

Details

Checks and payments cleared (60)

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
02/08/2024	Bill Payment	3838	Active911	-764.25
02/16/2024	Bill Payment	3864	Kalamazoo Dumpster Co	-390.00
02/16/2024	Bill Payment	3867	Michigan Chapter of APCO	-600.00
02/16/2024	Bill Payment	3868	Clear Choice Headsets & Technology	-416.75
03/04/2024	Expense	Mar24	Consumers Life Insurance Company	-874.44
03/05/2024	Bill Payment	3876	NENA	-147.00
03/05/2024	Bill Payment	3895	Victoria Rose	-115.24
03/05/2024	Bill Payment	3870	Besco	-201.50
03/05/2024	Bill Payment	3871	Insight Public Sector, Inc.	-971.51
03/05/2024	Bill Payment	3872	AT&T Mobility	-581.16
03/05/2024	Bill Payment	3873	Rose Pest Solutions	-98.00
03/05/2024	Bill Payment	3874	DirectTV	-144.84
03/05/2024	Bill Payment	3875	Michigan Critical Power	-250.00
03/05/2024	Bill Payment	3877	AT&T - Box 5011	-4,841.82
03/05/2024	Bill Payment	3878	DL Gallivan Office Solutions	-115.81
03/05/2024	Bill Payment	3887	Katelyn Hatfield	-30.35
03/05/2024	Bill Payment	3888	Consumers Energy	-703.36
03/05/2024	Bill Payment	3889	Sohn Linen Service	-44.57
03/05/2024	Bill Payment	3890	Felicia Gorang	-30.35
03/05/2024	Bill Payment	3891	Language Line Services, Inc	-393.54
03/05/2024	Bill Payment	3892	Dixon Lawn Care	-465.50
03/05/2024	Bill Payment	3893	Peninsula Fiber Network	-1,070.00
03/05/2024	Bill Payment	3894	TransUnion Risk and Alternative Data Soluti...	-300.00
03/08/2024	Expense	030824	PAYROLL	-145,104.32
03/08/2024	Transfer			-1,000,000.00
03/09/2024	Journal	374		-687.50
03/09/2024	Expense	030824	MERS - Alerus Financial	-250.00
03/09/2024	Expense	030824	MERS - Alerus Financial	-520.58
03/09/2024	Expense	030824	MERS - Alerus Financial	-4,125.21
03/09/2024	Expense	030824	MERS - Alerus Financial	-9,941.90
03/14/2024	Bill Payment	3896	Unum Insurance Company of America	-4,112.01
03/14/2024	Bill Payment	3919	Frontline Public Safety Solutions, LLC	-5,985.00
03/14/2024	Bill Payment	3918	Christine McComb	-362.89
03/14/2024	Bill Payment	3917	Calibre Press	-318.00
03/14/2024	Bill Payment	3916	Roe Comm	-2,075.00
03/14/2024	Bill Payment	3915	Cohl, Stoker & Toskey, P.C.	-88.00
03/14/2024	Bill Payment	3914	bannerNprint, INC	-505.50
03/14/2024	Bill Payment	3913	Williams Building Services LLC	-2,460.00
03/14/2024	Bill Payment	3912	DL Gallivan Office Solutions	-22.36
03/14/2024	Bill Payment	3909	MEC	-329.35
03/14/2024	Bill Payment	3897	Besco	-217.75
03/14/2024	Bill Payment	3898	OTM Cyber	-20,560.00
03/14/2024	Bill Payment	3899	Trace3	-34,902.00
03/14/2024	Bill Payment	3900	VISA - Mercantile Bank of Michigan	-3,461.56
03/14/2024	Bill Payment	3901	Insight Public Sector, Inc.	-43.58
03/14/2024	Bill Payment	3902	AT&T - Box 5019	-1,555.14
03/14/2024	Bill Payment	3903	Consumers Energy	-606.95
03/14/2024	Bill Payment	3904	Michigan State Police - Cashiers Office	-987.00
03/14/2024	Bill Payment	3905	City of Kalamazoo	-1,200.00
03/14/2024	Bill Payment	3906	City of Kalamazoo - Department of Public S...	-1,900.00
03/14/2024	Bill Payment	3907	City of Portage - Community Development	-2,400.00
03/14/2024	Bill Payment	3908	Kalamazoo County Sheriff's Office	-1,900.00
03/15/2024	Expense		Mercantile Bank of Michigan	-55.00
03/22/2024	Expense	032224	PAYROLL	-132,268.77
03/23/2024	Expense	032324	MERS - Alerus Financial	-520.58
03/23/2024	Expense	032324	MERS - Alerus Financial	-14,200.96
03/23/2024	Journal	379		-498.21
03/23/2024	Expense	032324	MERS - Alerus Financial	-4,125.43
03/23/2024	Expense		MERS - Alerus Financial	-250.00
03/28/2024	Expense	April 24	Consumers Life Insurance Company	-748.32
<b>Total</b>				<b>-1,412,838.86</b>

Deposits and other credits cleared (3)

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
03/01/2024	Deposit		UNUM - STD Reimbursement	1,200.00
03/15/2024	Deposit		UNUM - STD Reimbursement	1,200.00
03/29/2024	Deposit		Mercantile Bank of Michigan	940.89

Total

3,340.89

**Additional Information**

Uncleared checks and payments as of 03/29/2024

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
08/11/2022	Bill Payment	3024	Michael Gordon	-9.89
10/18/2022	Bill Payment	3094	Dena Dunn	-198.00
03/30/2023	Bill Payment	3357	Dena Dunn	-120.33
11/16/2023	Bill Payment	3730	Michigan Critical Power	-191.00
02/16/2024	Bill Payment	3862	Besco	-72.25
03/14/2024	Bill Payment	3911	Village of Augusta	-2,400.00
03/14/2024	Bill Payment	3910	Township of Kalamazoo - Police Department	-21,408.41
03/23/2024	Journal	377		-687.50
03/28/2024	Bill Payment	3928	Police Legal Sciences	-4,290.00
03/28/2024	Bill Payment	3929	AT&T - Box 5011	-3,938.16
03/28/2024	Bill Payment	3930	DL Gullivan Office Solutions	-139.10
03/28/2024	Bill Payment	3931	Michigan Municipal Risk Management Autho...	-12,942.75
03/28/2024	Bill Payment	3932	Insight Direct USA	-62.82
03/28/2024	Bill Payment	3933	Trace3	-6,997.00
03/28/2024	Bill Payment	3934	Integrity Business Solutions	-106.25
03/28/2024	Bill Payment	3936	Integrity Business Solutions	-103.75
03/28/2024	Bill Payment	3937	Nicole Face	-225.84
03/28/2024	Expense	HMO April 24	Blue Cross Blue Shield of Michigan	-5,388.71
03/28/2024	Expense	HSA April 24	Blue Cross Blue Shield of Michigan	-33,367.34
03/28/2024	Bill Payment	3927	DirecTV	-82.32
03/28/2024	Bill Payment	3926	Unum Insurance Company of America	-2,369.34
03/28/2024	Expense	March 24	Metronet	-3,953.09
03/28/2024	Bill Payment	3924	Consumers Energy	-389.08
03/28/2024	Bill Payment	3923	Besco	-125.75
03/28/2024	Bill Payment	3922	AT&T Mobility	-584.14
03/28/2024	Bill Payment	3921	Insight Public Sector, Inc.	-1,017.50
03/28/2024	Bill Payment	3920	Republic Services	-691.61
03/28/2024	Bill Payment	3925	Rose Pest Solutions	-98.00
<b>Total</b>				<b>-101,959.93</b>

Kalamazoo County Dispatch Authority

Mercantile General Busn, Checking, Period Ending 04/30/2024

RECONCILIATION REPORT

Reconciled on: 05/06/2024

Reconciled by: Jeff Troyer

Any changes made to transactions after this date aren't included in this report.

Summary		USD
Statement beginning balance		1,020,598.26
Checks and payments cleared (63)		-455,741.27
Deposits and other credits cleared (2)		1,393.40
Statement ending balance		<u>566,250.39</u>
Uncleared transactions as of 04/30/2024		-34,654.32
Register balance as of 04/30/2024		531,596.07
Cleared transactions after 04/30/2024		0.00
Uncleared transactions after 04/30/2024		1,701,396.43
Register balance as of 05/06/2024		<u>2,232,992.50</u>

Details

Checks and payments cleared (63)

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
03/14/2024	Bill Payment	3910	Township of Kalamazoo - Police Department	-21,408.41
03/14/2024	Bill Payment	3911	Village of Augusta	-2,400.00
03/23/2024	Journal	377		-687.50
03/28/2024	Bill Payment	3937	Nicole Face	-225.84
03/28/2024	Expense	HSA April 24	Blue Cross Blue Shield of Michigan	-33,367.34
03/28/2024	Expense	March 24	Metronet	-3,953.09
03/28/2024	Expense	HMO April 24	Blue Cross Blue Shield of Michigan	-5,388.71
03/28/2024	Bill Payment	3920	Republic Services	-691.61
03/28/2024	Bill Payment	3921	Insight Public Sector, Inc.	-1,017.50
03/28/2024	Bill Payment	3922	AT&T Mobility	-584.14
03/28/2024	Bill Payment	3923	Besco	-125.75
03/28/2024	Bill Payment	3924	Consumers Energy	-389.08
03/28/2024	Bill Payment	3925	Rose Pest Solutions	-98.00
03/28/2024	Bill Payment	3926	Unum Insurance Company of America	-2,369.34
03/28/2024	Bill Payment	3927	DirecTV	-82.32
03/28/2024	Bill Payment	3928	Police Legal Sciences	-4,290.00
03/28/2024	Bill Payment	3929	AT&T - Box 5011	-3,938.16
03/28/2024	Bill Payment	3930	DL Gallivan Office Solutions	-139.10
03/28/2024	Bill Payment	3931	Michigan Municipal Risk Management Autho...	-12,942.75
03/28/2024	Bill Payment	3932	Insight Direct USA	-62.82
03/28/2024	Bill Payment	3933	Trace3	-6,997.00
03/28/2024	Bill Payment	3934	Integrity Business Solutions	-106.25
03/28/2024	Bill Payment	3936	Integrity Business Solutions	-103.75
04/04/2024	Expense	040524	PAYROLL	-129,240.26
04/06/2024	Expense	040524	MERS - Alerus Financial	-4,068.94
04/06/2024	Journal	383		-432.01
04/06/2024	Journal	381		-687.50
04/06/2024	Expense	040524	MERS - Alerus Financial	-250.00
04/06/2024	Expense	040524	MERS - Alerus Financial	-14,110.92
04/06/2024	Expense	040524	MERS - Alerus Financial	-520.58
04/10/2024	Bill Payment	3943/*3981	VISA - Mercantile Bank of Michigan	-2,319.41
04/10/2024	Check	3938/*3966	VISA - Mercantile Bank of Michigan	-522.56
04/10/2024	Bill Payment	3939/*3965	Besco	-116.25
04/10/2024	Bill Payment	3940/*3964	Sohn Linen Service	-133.71
04/10/2024	Bill Payment	3941/*3963	Consumers Energy	-4,490.66
04/10/2024	Bill Payment	3942/*3952	MACNLOW Associates	-1,500.00
04/10/2024	Bill Payment	3944/*3960	Indigital	-2,838.51
04/10/2024	Bill Payment	3946/*3958	HelpNet	-375.00
04/10/2024	Bill Payment	3947/*3957	Tyler Technologies, Inc.	-2,666.08
04/10/2024	Bill Payment	3948/*3956	DeWolf & Associates	-595.00
04/10/2024	Bill Payment	3949/*3955	Hi-Tech Electric Company	-16,200.00
04/10/2024	Bill Payment	3950/*3954	Danielle Mayo	-241.60
04/10/2024	Bill Payment	3951/*3953	Language Line Services, Inc	-560.96
04/10/2024	Bill Payment	3952	Antenna Designs	-2,138.88
04/10/2024	Bill Payment	3953/*3951	Dixon Lawn Care	-1,505.00
04/10/2024	Bill Payment	3954/*3950	Metronet	-3,915.54
04/10/2024	Bill Payment	3955/*3949	Peninsula Fiber Network	-1,070.00
04/10/2024	Bill Payment	3956/*3948	TransUnion Risk and Alternative Data Soluti...	-300.00
04/10/2024	Bill Payment	3957/*3947	Mutual of Omaha	-1,152.06
04/10/2024	Bill Payment	3958/*3946	Otis Elevator Company	-2,625.00
04/10/2024	Bill Payment	3959/*3945	City Barbeque	-436.79
04/10/2024	Bill Payment	3961/*3943	MEC	-350.49
04/10/2024	Bill Payment	3962/*3942	DL Gallivan Office Solutions	-47.31
04/10/2024	Bill Payment	3963/*3941	Skinny Kenny's	-861.84
04/10/2024	Bill Payment	3964/*3940	Williams Building Services LLC	-2,460.00
04/10/2024	Bill Payment	3965/*3967	Travelers - RMD	-4,144.00
04/15/2024	Expense		Mercantile Bank of Michigan	-55.00
04/19/2024	Expense	041924	PAYROLL	-131,937.03
04/20/2024	Expense	041924	MERS - Alerus Financial	-250.00
04/20/2024	Journal	384		-420.30
04/20/2024	Expense	041924	MERS - Alerus Financial	-520.58
04/20/2024	Expense	041924	MERS - Alerus Financial	-4,121.39
04/20/2024	Expense	041924	MERS - Alerus Financial	-14,191.65

Total -455,741.27

Deposits and other credits cleared (2)

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
04/18/2024	Deposit			906.00
04/30/2024	Deposit		Mercantile Bank of Michigan	487.40
<b>Total</b>				<b>1,393.40</b>

**Additional Information**

Uncleared checks and payments as of 04/30/2024

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
08/11/2022	Bill Payment	3024	Michael Gordon	-9.89
10/18/2022	Bill Payment	3094	Dena Dunn	-198.00
03/30/2023	Bill Payment	3357	Dena Dunn	-120.33
11/16/2023	Bill Payment	3730	Michigan Critical Power	-191.00
04/10/2024	Bill Payment	3960/*3944	Michigan Chapter of APCO	-2,850.00
04/20/2024	Journal	385		-687.50
04/30/2024	Bill Payment		VISA - Mercantile Bank of Michigan	-3,428.07
04/30/2024	Bill Payment	3971	Insight Public Sector, Inc.	-1,061.08
04/30/2024	Bill Payment	3972	Kruggel, Lawton & Company, LLC	-3,000.00
04/30/2024	Bill Payment	3973	AT&T - Box 5019	-1,621.88
04/30/2024	Bill Payment	3974	Besco	-251.50
04/30/2024	Bill Payment	3975	Consumers Energy	-4,175.36
04/30/2024	Bill Payment	3976	Rose Pest Solutions	-102.00
04/30/2024	Bill Payment	3977	Clear Choice Headsets & Technology	-611.75
04/30/2024	Bill Payment	3978	AT&T Mobility	-583.93
04/30/2024	Bill Payment	3979	Frank Pavay	-502.70
04/30/2024	Bill Payment	3987	DL Gallivan Office Solutions	-138.30
04/30/2024	Bill Payment	3988	Indigital	-755.00
04/30/2024	Bill Payment	3989	Principal Life Insurance Company	-3,388.93
04/30/2024	Bill Payment	3990	John Bastian	-485.40
04/30/2024	Bill Payment	3991	Michigan Critical Power	-588.00
04/30/2024	Bill Payment	3992	Integrity Business Solutions	-11.45
04/30/2024	Bill Payment	3993	Republic Services	-378.80
04/30/2024	Bill Payment	3994	Victoria Rose	-202.41
04/30/2024	Bill Payment	3980	Runata Wilson	-391.71
04/30/2024	Bill Payment	3981	Tyler Rairigh	-410.21
04/30/2024	Bill Payment	3982	Carl Clatterbuck Agency	-1,800.00
04/30/2024	Bill Payment	3983	Nicholas Kirk	-502.70
04/30/2024	Bill Payment	3984	Sohn Linen Service	-89.14
04/30/2024	Bill Payment	3985	Unum Insurance Company of America	-2,175.84
04/30/2024	Bill Payment	3986	AT&T - Box 5011	-3,941.44
<b>Total</b>				<b>-34,654.32</b>

Uncleared checks and payments after 04/30/2024

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
05/03/2024	Expense	05.03.24	PAYROLL	-126,489.04
05/04/2024	Journal	390		-500.96
05/04/2024	Journal	391		-687.50
05/04/2024	Expense	05.03.24	MERS - Alerus Financial	-520.58
05/04/2024	Expense	050324	MERS - Alerus Financial	-250.00
05/04/2024	Expense	05.03.24	MERS - Alerus Financial	-13,737.46
05/04/2024	Expense	050324	MERS - Alerus Financial	-3,993.03
<b>Total</b>				<b>-146,178.57</b>

Uncleared deposits and other credits after 04/30/2024

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
05/09/2024	Deposit		Kalamazoo County - Millage & LCSS REV	1,847,575.00
<b>Total</b>				<b>1,847,575.00</b>

Kalamazoo County Dispatch Authority

Michigan CLASS, Period Ending 03/31/2024

RECONCILIATION REPORT

Reconciled on: 04/02/2024

Reconciled by: Jeff Troyer

Any changes made to transactions after this date aren't included in this report.

Summary	USD
Statement beginning balance.....	3,528,148.81
Checks and payments cleared (0).....	0.00
Deposits and other credits cleared (2).....	1,019,315.04
Statement ending balance.....	<u>4,547,463.85</u>
Register balance as of 03/31/2024.....	4,547,463.85

Details

Deposits and other credits cleared (2)

DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
03/08/2024	Transfer			1,000,000.00
03/31/2024	Deposit		Michigan CLASS	19,315.04
<b>Total</b>				<b>1,019,315.04</b>

Kalamazoo County Dispatch Authority

Michigan CLASS, Period Ending 04/30/2024

RECONCILIATION REPORT

Reconciled on: 05/06/2024

Reconciled by: Jeff Troyer

Any changes made to transactions after this date aren't included in this report.

Summary	USD
Statement beginning balance.....	4,547,463.85
Checks and payments cleared (0).....	0.00
Deposits and other credits cleared (1).....	20,155.52
Statement ending balance.....	<u>4,567,619.37</u>
Register balance as of 04/30/2024.....	4,567,619.37

Details				
Deposits and other credits cleared (1)				
DATE	TYPE	REF NO.	PAYEE	AMOUNT (USD)
04/30/2024	Deposit		Michigan CLASS	20,155.52
<b>Total</b>				<b>20,155.52</b>



# Kalamazoo County Consolidated Dispatch Authority

## Budget vs. Actuals: 2024 General Fund Budget - ORIGINAL

January - December 2024

	2911 - GENERAL OPERATIONS			2913 - TRAINING			TOTAL		
	ACTUAL	BUDGET	REMAINING	ACTUAL	BUDGET	REMAINING	ACTUAL	BUDGET	REMAINING
<b>Income</b>									
402.000 Property Taxes	3,396,950.00	6,597,500.00	3,200,550.00				\$3,396,950.00	\$6,597,500.00	\$3,200,550.00
573.000 Local Community Stabilization Share	298,200.00	596,400.00	298,200.00				\$298,200.00	\$596,400.00	\$298,200.00
615.010 Surcharge Revenue - State 911		484,000.00	484,000.00	45,000.00	45,000.00	45,000.00	\$0.00	\$529,000.00	\$529,000.00
615.020 Surcharge Revenue - Local 911		1,120,000.00	1,120,000.00				\$0.00	\$1,120,000.00	\$1,120,000.00
651.000 Charges for Services - User Fees	16,340.00	16,340.00	0.00				\$16,340.00	\$16,340.00	\$0.00
665.000 Interest Earned	74,665.77	100,000.00	25,334.23				\$74,665.77	\$100,000.00	\$25,334.23
667.000 Rent/Lease Revenue		8,700.00	8,700.00				\$0.00	\$8,700.00	\$8,700.00
671.000 Miscellaneous Revenue	1,379.00	50.00	(1,329.00)				\$1,379.00	\$50.00	\$ (1,329.00)
673.000 Sale of Assets	800.00		(800.00)				\$800.00	\$0.00	\$ (800.00)
<b>Total Income</b>	<b>\$3,788,334.77</b>	<b>\$8,922,990.00</b>	<b>\$5,134,655.23</b>	<b>\$0.00</b>	<b>\$45,000.00</b>	<b>\$45,000.00</b>	<b>\$3,788,334.77</b>	<b>\$8,967,990.00</b>	<b>\$5,179,655.23</b>
<b>GROSS PROFIT</b>	<b>\$3,788,334.77</b>	<b>\$8,922,990.00</b>	<b>\$5,134,655.23</b>	<b>\$0.00</b>	<b>\$45,000.00</b>	<b>\$45,000.00</b>	<b>\$3,788,334.77</b>	<b>\$8,967,990.00</b>	<b>\$5,179,655.23</b>
<b>Expenses</b>									
700 thru 718 Personnel Services							\$0.00	\$0.00	\$0.00
702.010 Salaries - Administration	110,712.79	340,976.00	230,263.21				\$110,712.79	\$340,976.00	\$230,263.21
702.020 Wages - Regular				13,000.00	13,000.00	13,000.00	\$0.00	\$13,000.00	\$13,000.00
702.021 Administrative Support	76,932.60	244,675.00	167,742.40				\$76,932.60	\$244,675.00	\$167,742.40
702.022 Dispatch Supervisors	143,241.08	428,905.00	285,663.92				\$143,241.08	\$428,905.00	\$285,663.92
702.023 ECO II's	459,739.79	1,922,475.00	1,462,735.21				\$459,739.79	\$1,922,475.00	\$1,462,735.21
702.024 ECO I's	165,408.64	476,840.00	311,431.36				\$165,408.64	\$476,840.00	\$311,431.36
702.026 Bereavement	2,143.53		(2,143.53)				\$2,143.53	\$0.00	\$ (2,143.53)
702.040 Wages - Short Term Disability	59.57		(59.57)				\$59.57	\$0.00	\$ (59.57)
<b>Total 702.020 Wages - Regular</b>	<b>847,525.21</b>	<b>3,072,895.00</b>	<b>2,225,369.79</b>	<b>13,000.00</b>	<b>13,000.00</b>	<b>13,000.00</b>	<b>\$847,525.21</b>	<b>\$3,085,895.00</b>	<b>\$2,238,369.79</b>
702.030 Wages - Overtime		355,539.00	355,539.00				\$0.00	\$355,539.00	\$355,539.00
702.031 Administrative Support	259.63		(259.63)				\$259.63	\$0.00	\$ (259.63)
702.032 Dispatch Supervisors	28,130.11		(28,130.11)				\$28,130.11	\$0.00	\$ (28,130.11)
702.033 ECO II's	71,600.53		(71,600.53)				\$71,600.53	\$0.00	\$ (71,600.53)
702.034 ECO I's	17,792.55		(17,792.55)				\$17,792.55	\$0.00	\$ (17,792.55)
<b>Total 702.030 Wages - Overtime</b>	<b>117,782.82</b>	<b>355,539.00</b>	<b>237,756.18</b>				<b>\$117,782.82</b>	<b>\$355,539.00</b>	<b>\$237,756.18</b>
702.050 CTO Pay	6,599.25	25,000.00	18,400.75				\$6,599.25	\$25,000.00	\$18,400.75
706.000 Wages - Holiday Premium	34,477.19	201,170.00	166,692.81				\$34,477.19	\$201,170.00	\$166,692.81
712.000 Payment in Lieu of Benefits	18,675.00	48,100.00	29,425.00				\$18,675.00	\$48,100.00	\$29,425.00
714.000 Longevity		12,800.00	12,800.00				\$0.00	\$12,800.00	\$12,800.00
715.010 Auto Allowance	3,620.00	8,683.00	5,063.00				\$3,620.00	\$8,683.00	\$5,063.00
<b>Total 700 thru 718 Personnel Services</b>	<b>1,139,392.26</b>	<b>4,065,163.00</b>	<b>2,925,770.74</b>	<b>13,000.00</b>	<b>13,000.00</b>	<b>13,000.00</b>	<b>\$1,139,392.26</b>	<b>\$4,078,163.00</b>	<b>\$2,938,770.74</b>
719 thru 725 Benefits and Taxes							\$0.00	\$0.00	\$0.00
719.000 Workers Comp Insurance	6,495.00	14,437.00	7,942.00				\$6,495.00	\$14,437.00	\$7,942.00
720.010 Medical/Health Insurance	112,136.79	447,239.00	335,102.21				\$112,136.79	\$447,239.00	\$335,102.21





# Kalamazoo County Consolidated Dispatch Authority

## Budget vs. Actuals: 2024 General Fund Budget - ORIGINAL

January - December 2024

	2911 - GENERAL OPERATIONS			2913 - TRAINING			TOTAL		
	ACTUAL	BUDGET	REMAINING	ACTUAL	BUDGET	REMAINING	ACTUAL	BUDGET	REMAINING
720.020 Dental Insurance	8,953.04	34,265.00	25,311.96				\$8,953.04	\$34,265.00	\$25,311.96
720.030 Vision Insurance	1,697.11	6,588.00	4,890.89				\$1,697.11	\$6,588.00	\$4,890.89
720.040 Life Insurance	7,384.56	9,814.00	2,429.44				\$7,384.56	\$9,814.00	\$2,429.44
720.050 Unemployment		9,000.00	9,000.00				\$0.00	\$9,000.00	\$9,000.00
720.060 HSA Contributions	92,775.00	132,813.00	40,038.00				\$92,775.00	\$132,813.00	\$40,038.00
720.070 Short-Term Disability Insurance	10,924.47	38,760.00	27,835.53				\$10,924.47	\$38,760.00	\$27,835.53
721.000 Social Security	69,905.99	255,068.00	185,162.01				\$69,905.99	\$255,068.00	\$185,162.01
722.000 Medicare	16,348.92	59,653.00	43,304.08				\$16,348.92	\$59,653.00	\$43,304.08
724.000 Dependent Care Assistance Program		75,000.00	75,000.00				\$0.00	\$75,000.00	\$75,000.00
725.010 Retirement - MERS DC	91,143.05	324,903.00	233,759.95				\$91,143.05	\$324,903.00	\$233,759.95
725.020 Retirement - MERS 457	6,660.15	22,858.00	16,197.85				\$6,660.15	\$22,858.00	\$16,197.85
725.030 Retirement - MERS HCSP	33,463.31	66,075.00	32,611.69				\$33,463.31	\$66,075.00	\$32,611.69
<b>Total 719 thru 725 Benefits and Taxes</b>	<b>457,887.39</b>	<b>1,496,473.00</b>	<b>1,038,585.61</b>				<b>\$457,887.39</b>	<b>\$1,496,473.00</b>	<b>\$1,038,585.61</b>
726 thru 799 Supplies							\$0.00	\$0.00	\$0.00
727.000 Office Supplies	2,851.45	15,000.00	12,148.55				\$2,851.45	\$15,000.00	\$12,148.55
730.000 Maintenance Supplies	89.45	6,000.00	5,910.55				\$89.45	\$6,000.00	\$5,910.55
740.000 Uniform Supplies		8,000.00	8,000.00				\$0.00	\$8,000.00	\$8,000.00
760.000 Kitchen Supplies	53.78	1,750.00	1,696.22				\$53.78	\$1,750.00	\$1,696.22
764.000 Food Supplies	10.70	1,750.00	1,739.30				\$10.70	\$1,750.00	\$1,739.30
<b>Total 726 thru 799 Supplies</b>	<b>3,005.38</b>	<b>32,500.00</b>	<b>29,494.62</b>				<b>\$3,005.38</b>	<b>\$32,500.00</b>	<b>\$29,494.62</b>
800 thru 969 Services & Other Charges							\$0.00	\$0.00	\$0.00
801.010 Contractual Services	395,800.17	735,566.00	339,765.83				\$395,800.17	\$735,566.00	\$339,765.83
805.010 Professional Services - Audit	3,000.00	6,600.00	3,600.00				\$3,000.00	\$6,600.00	\$3,600.00
810.000 Administrative Fees		3,600.00	3,600.00				\$0.00	\$3,600.00	\$3,600.00
813.000 Legal Fees	1,452.00	15,000.00	13,548.00				\$1,452.00	\$15,000.00	\$13,548.00
820.010 Interpreter Fees	1,529.05	12,000.00	10,470.95				\$1,529.05	\$12,000.00	\$10,470.95
835.010 Medical Services - Physical Exams	800.00	2,500.00	1,700.00				\$800.00	\$2,500.00	\$1,700.00
835.020 Medical Services - Drug Testing	260.00	1,500.00	1,240.00				\$260.00	\$1,500.00	\$1,240.00
850.010 Telephone Service	9,975.61	16,500.00	6,524.39				\$9,975.61	\$16,500.00	\$6,524.39
850.020 Internet Service	28,828.67	75,180.00	46,351.33				\$28,828.67	\$75,180.00	\$46,351.33
850.030 Copying		2,500.00	2,500.00				\$0.00	\$2,500.00	\$2,500.00
850.040 Mailing	6.90	3,000.00	2,993.10				\$6.90	\$3,000.00	\$2,993.10
870.010 Travel - Training/Registration	6,933.00	12,000.00	5,067.00	6,985.00	24,000.00	17,015.00	\$13,918.00	\$36,000.00	\$22,082.00
870.020 Travel - Lodging	3,665.18	15,000.00	11,334.82		2,500.00	2,500.00	\$3,665.18	\$17,500.00	\$13,834.82
870.030 Travel- Meals/Food	436.79	8,000.00	7,563.21	102.56	2,500.00	2,397.44	\$539.35	\$10,500.00	\$9,960.65
870.040 Travel - Mileage	525.15	5,000.00	4,474.85	123.28	2,500.00	2,376.72	\$648.43	\$7,500.00	\$6,851.57
870.050 Travel - Other	2,434.13	12,000.00	9,565.87		500.00	500.00	\$2,434.13	\$12,500.00	\$10,065.87
871.010 Education Expense		2,000.00	2,000.00				\$0.00	\$2,000.00	\$2,000.00



# Kalamazoo County Consolidated Dispatch Authority

## Budget vs. Actuals: 2024 General Fund Budget - ORIGINAL

January - December 2024

	2911 - GENERAL OPERATIONS			2913 - TRAINING			TOTAL		
	ACTUAL	BUDGET	REMAINING	ACTUAL	BUDGET	REMAINING	ACTUAL	BUDGET	REMAINING
900.000 Printing		2,000.00	2,000.00				\$0.00	\$2,000.00	\$2,000.00
905.000 Advertising		20,000.00	20,000.00				\$0.00	\$20,000.00	\$20,000.00
915.000 Dues & Subscriptions	3,307.30	10,000.00	6,692.70				\$3,307.30	\$10,000.00	\$6,692.70
920.010 Utilities - Gas	948.45	8,000.00	7,051.55				\$948.45	\$8,000.00	\$7,051.55
920.020 Utilities - Electricity	15,563.36	76,000.00	60,436.64				\$15,563.36	\$76,000.00	\$60,436.64
920.030 Utilities - Water & Sewer	1,116.09	5,000.00	3,883.91				\$1,116.09	\$5,000.00	\$3,883.91
934.010 Repair & Maintenance - Equipment	110.20	28,000.00	27,889.80				\$110.20	\$28,000.00	\$27,889.80
955.000 Miscellaneous Operating	2,631.99	20,000.00	17,368.01				\$2,631.99	\$20,000.00	\$17,368.01
958.010 Insurance Premium	12,942.75	60,000.00	47,057.25				\$12,942.75	\$60,000.00	\$47,057.25
<b>Total 800 thru 969 Services &amp; Other Charges</b>	<b>492,266.79</b>	<b>1,156,946.00</b>	<b>664,679.21</b>	<b>7,210.84</b>	<b>32,000.00</b>	<b>24,789.16</b>	<b>\$499,477.63</b>	<b>\$1,188,946.00</b>	<b>\$689,468.37</b>
970 thru 989 Equipment & Capital Outlay							\$0.00	\$0.00	\$0.00
976.000 Project Costs	2,075.00	15,000.00	12,925.00				\$2,075.00	\$15,000.00	\$12,925.00
980.010 Equipment/Software - Small	4,749.39	25,000.00	20,250.61				\$4,749.39	\$25,000.00	\$20,250.61
<b>Total 970 thru 989 Equipment &amp; Capital Outlay</b>	<b>6,824.39</b>	<b>40,000.00</b>	<b>33,175.61</b>				<b>\$6,824.39</b>	<b>\$40,000.00</b>	<b>\$33,175.61</b>
990 thru 994 Debt Service							\$0.00	\$0.00	\$0.00
991.010 Loan/Lease - Principal		1,269,536.00	1,269,536.00				\$0.00	\$1,269,536.00	\$1,269,536.00
991.020 Loan/Lease - Interest		64,011.00	64,011.00				\$0.00	\$64,011.00	\$64,011.00
<b>Total 990 thru 994 Debt Service</b>		<b>1,333,547.00</b>	<b>1,333,547.00</b>				<b>\$0.00</b>	<b>\$1,333,547.00</b>	<b>\$1,333,547.00</b>
<b>Total Expenses</b>	<b>\$2,099,376.21</b>	<b>\$8,124,629.00</b>	<b>\$6,025,252.79</b>	<b>\$7,210.84</b>	<b>\$45,000.00</b>	<b>\$37,789.16</b>	<b>\$2,106,587.05</b>	<b>\$8,169,629.00</b>	<b>\$6,063,041.95</b>
<b>NET OPERATING INCOME</b>	<b>\$1,688,958.56</b>	<b>\$798,361.00</b>	<b>\$ (890,597.56)</b>	<b>\$ (7,210.84)</b>	<b>\$0.00</b>	<b>\$7,210.84</b>	<b>\$1,681,747.72</b>	<b>\$798,361.00</b>	<b>\$ (883,386.72)</b>
Other Expenses									
995 thru 999 Transfers Out & Other Financing Uses							\$0.00	\$0.00	\$0.00
995.010 Transfer Out - Capital Projects Fund		750,000.00	750,000.00				\$0.00	\$750,000.00	\$750,000.00
<b>Total 995 thru 999 Transfers Out &amp; Other Financing Uses</b>		<b>750,000.00</b>	<b>750,000.00</b>				<b>\$0.00</b>	<b>\$750,000.00</b>	<b>\$750,000.00</b>
<b>Total Other Expenses</b>	<b>\$0.00</b>	<b>\$750,000.00</b>	<b>\$750,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$750,000.00</b>	<b>\$750,000.00</b>
<b>NET OTHER INCOME</b>	<b>\$0.00</b>	<b>\$ (750,000.00)</b>	<b>\$ (750,000.00)</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$ (750,000.00)</b>	<b>\$ (750,000.00)</b>
<b>NET INCOME</b>	<b>\$1,688,958.56</b>	<b>\$48,361.00</b>	<b>\$ (1,640,597.56)</b>	<b>\$ (7,210.84)</b>	<b>\$0.00</b>	<b>\$7,210.84</b>	<b>\$1,681,747.72</b>	<b>\$48,361.00</b>	<b>\$ (1,633,386.72)</b>

# Kalamazoo County Dispatch Authority

## Budget vs. Actuals: 2024 Capital Projects Fund - ORIGINAL

January - December 2024

	2930 - CAPITAL PROJECTS FUND				TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
Income								
400.000 Use of Fund Balance		1,540,000.00	-1,540,000.00		\$0.00	\$1,540,000.00	\$ -1,540,000.00	0.00%
699.000 Other Financing - Transfers In		750,000.00	-750,000.00		\$0.00	\$750,000.00	\$ -750,000.00	0.00%
<b>Total Income</b>	<b>\$0.00</b>	<b>\$2,290,000.00</b>	<b>\$ -2,290,000.00</b>	<b>0.00%</b>	<b>\$0.00</b>	<b>\$2,290,000.00</b>	<b>\$ -2,290,000.00</b>	<b>0.00%</b>
<b>GROSS PROFIT</b>	<b>\$0.00</b>	<b>\$2,290,000.00</b>	<b>\$ -2,290,000.00</b>	<b>0.00 %</b>	<b>\$0.00</b>	<b>\$2,290,000.00</b>	<b>\$ -2,290,000.00</b>	<b>0.00 %</b>
Expenses								
970 thru 989 Equipment & Capital Outlay					\$0.00	\$0.00	\$0.00	0.00%
980.000 Equipment/Software - Capital	101,450.00	2,010,000.00	-1,908,550.00	5.05 %	\$101,450.00	\$2,010,000.00	\$ -1,908,550.00	5.05 %
980.020 Facility - Capital	16,200.00	280,000.00	-263,800.00	5.79 %	\$16,200.00	\$280,000.00	\$ -263,800.00	5.79 %
<b>Total 970 thru 989 Equipment &amp; Capital Outlay</b>	<b>117,650.00</b>	<b>2,290,000.00</b>	<b>-2,172,350.00</b>	<b>5.14 %</b>	<b>\$117,650.00</b>	<b>\$2,290,000.00</b>	<b>\$ -2,172,350.00</b>	<b>5.14 %</b>
<b>Total Expenses</b>	<b>\$117,650.00</b>	<b>\$2,290,000.00</b>	<b>\$ -2,172,350.00</b>	<b>5.14 %</b>	<b>\$117,650.00</b>	<b>\$2,290,000.00</b>	<b>\$ -2,172,350.00</b>	<b>5.14 %</b>
<b>NET OPERATING INCOME</b>	<b>\$ -117,650.00</b>	<b>\$0.00</b>	<b>\$ -117,650.00</b>	<b>0.00%</b>	<b>\$ -117,650.00</b>	<b>\$0.00</b>	<b>\$ -117,650.00</b>	<b>0.00%</b>
<b>NET INCOME</b>	<b>\$ -117,650.00</b>	<b>\$0.00</b>	<b>\$ -117,650.00</b>	<b>0.00%</b>	<b>\$ -117,650.00</b>	<b>\$0.00</b>	<b>\$ -117,650.00</b>	<b>0.00%</b>



# KALAMAZOO COUNTY CONSOLIDATED DISPATCH AUTHORITY

## Agenda Request Form

Please fill in the boxes below with the appropriate information.

Name:  Agency:

Phone Number:  Length of Time Needed:  Agenda Item #:

Topic:

**Brief Description:**

The attached meeting minutes are presented to the Board for informational purposes, no action necessary.

**Proposed Motion:**

No action

Agenda Request Approved:  Meeting Date:  Time:

Persons or items will not be placed on a meeting agenda without an agenda request form first being completed. The agenda request form must be accompanied by information that substantiates and justifies your request. Lack of this information may cause a delay in your request being acted upon by the Board of Directors. Agenda requests must be received by 9:00 a.m. on Monday of the week preceding the monthly meeting date. Completed forms should be delivered to an Officer of the Board of Directors or sent electronically to [admin@kccda911.org](mailto:admin@kccda911.org). If you have any questions regarding this form, please feel free to contact KCCDA’s administrative office at (269) 488-8911.



**MEETING MINUTES for**  
**Kalamazoo County Consolidated Dispatch Authority**  
**EXECUTIVE COMMITTEE**  
**March 5, 2024**

---

**ITEM 1 – CALL TO ORDER**

The Regular Meeting of the Executive Committee, held in the Chief Switalski Meeting Room at KCCDA was called to order by Jan VanDerKley at 4:00 p.m. on Tuesday, March 5, 2024.

**ITEM 2 – ROLL CALL**

Members Present: Jan VanDerKley, Jim Ritsema, Don Martin, Patrick McGinnis

Others Present: Jeff Troyer, Torie Rose, Chris McComb

**ITEM 3 – APPROVAL OF MEETING MINUTES**

A. Meeting Minutes from January 9, 2024

“Motion by Mr. Martin, second by Ms. VanDerKley to approve the meeting minutes from January 9, 2024, as presented.”

On a voice vote, MOTION CARRIED.

**ITEM 4 – CITIZENS’ TIME**

There was none.

**ITEM 5 – FOR CONSIDERATION**

A. Old Business

1. UPDATES

a. Backup Facility Search

Mr. Troyer stated he received notification that the Department of Public Works square footage assessment is complete, and we can fit the backup center into the facility. He is working on the next steps with an architectural firm.

b. Conditional Bonds and Orders

Mr. Troyer stated there has been no movement in the last sixty days. He stated he reached out to County Administrator Catlin in January and was told a meeting was scheduled for the third week of February, but the meeting was cancelled. Mr. Troyer stated he talked to him today, but nothing is scheduled yet.

c. WMUK Co-location Request

Mr. Troyer stated WMUK is still working with a firm to develop an antenna array. He stated we are waiting for that to be complete because we need to know what they are requesting to put on the tower. Mr. Troyer stated he will start working on the baseline for an agreement.

d. CAD and Mobile System Proposals

Mr. Troyer stated he, Deputy Director Rose, and Network Systems Administrator Moored have had vacations and haven't finalized the proposals. He stated they have had responses to specific proposal questions and reference checks and the group will meet next week to discuss. Mr. Troyer stated they would not meet the six-month window and will be asking for a 90- day extension.

B. New Business

1. Draft Board Agenda for March 14

Mr. Troyer reviewed the Draft Board Agenda, noting the Personnel Committee will have action items.

**ITEM 6 – OTHER ITEMS**

A. Announcements and Member Comments

There were none.

B. Next Meeting – May 7, 2024, at 4:00 p.m.

**ITEM 7 – ADJOURNMENT**

The meeting was adjourned at 4:17 p.m.



# KALAMAZOO COUNTY CONSOLIDATED DISPATCH AUTHORITY

## Agenda Request Form

Please fill in the boxes below with the appropriate information.

Name:  Agency:

Phone Number:  Length of Time Needed:  Agenda Item #:

Topic:

**Brief Description:**

The attached meeting minutes are presented to the Board for informational purposes, no action necessary.

**Proposed Motion:**

No action

Agenda Request Approved:  Meeting Date:  Time:

Persons or items will not be placed on a meeting agenda without an agenda request form first being completed. The agenda request form must be accompanied by information that substantiates and justifies your request. Lack of this information may cause a delay in your request being acted upon by the Board of Directors. Agenda requests must be received by 9:00 a.m. on Monday of the week preceding the monthly meeting date. Completed forms should be delivered to an Officer of the Board of Directors or sent electronically to [admin@kccda911.org](mailto:admin@kccda911.org). If you have any questions regarding this form, please feel free to contact KCCDA’s administrative office at (269) 488-8911.



## **MEETING MINUTES for**

### **Kalamazoo County Consolidated Dispatch Authority TECHNICAL ADVISORY COMMITTEE May 1, 2024 – Regular Meeting**

---

#### **ITEM 1 – CALL TO ORDER**

The Regular Meeting of the Technical Advisory Committee was called to order by Chief Scott Merlo at 10:00 a.m. on Wednesday, May 1, 2024, in the Chief Switalski Meeting Room at Kalamazoo County Consolidated Dispatch Authority, 7040 Stadium Drive, Kalamazoo, Michigan.

#### **ITEM 2 –ROLL CALL**

Members Present: Scott Merlo (WMUPD), Rusty Ernstes (MSP) by phone, Matt Huber (KDPS), Steve Stryd (KCSO), Scott Jackson (KTPD), Jeff Vanderwiere (PDPS), Craig Dieringer (KCMCA), Gerry Leudecking (KCFCFA)

Others Present: Ryan McGregor, Jeff Heppler, Chip Everett, Bill (Motorola), Megan Malz, Martin Brown, Jeff Troyer, Torie Rose, Marty Ftacek, Justin Johnson, and Chris McComb

#### **ITEM 3 - APPROVAL OF MEETING MINUTES**

A. Regular Meeting Minutes from March 6, 2024

“Motion by Mr. Huber, second by Mr. McGregor to approve the Regular Meeting Minutes from March 6, 2024, as presented.”

On a voice vote, **MOTION CARRIED.**

#### **ITEM 4 - CITIZENS' TIME**

There was none.

#### **ITEM 5 – FOR CONSIDERATION**

A. Administrative Monthly Report

Mr. Troyer stated the Administrative Monthly Report was not complete yet because of the time of the month. He noted staff were continuing to evaluate multi-factor authentication. The Finance Committee approved increasing the budget due to the specialized requirements we have.

B. Old Business

1. Radio Call Signs

Mr. Troyer stated law enforcement staff have reverted to shortening call signs. It is becoming a major problem, especially on the LEIN talk group. He stated there are multiple duplicates when they drop one digit. It is extremely important to require field units to use their complete call sign regularly so during large incidents it will be standard practice and units are easily identifiable.



2. UPDATE: Conditions and Orders

Mr. Troyer stated that great progress has been made with the District Court. The Board of Commissioners approved two positions to enter all their conditions and orders. He is not aware of any plans for Circuit Court yet but County Administrator Catlin is working on it with Circuit Court and the Sheriff's Office.

3. Update: CAD and Mobile System RFP

Mr. Troyer stated that he, Deputy Director Rose and Network Systems Administrator Moored spent a lot of time looking at CAD & Mobile system proposals. Four proposals were submitted, questions were issued to vendors, responses were reviewed, a second round of questions were issued, and references were checked. The group came to five factors. The one favorable was that the systems proposed had better security and user management than our current system. The other four factors were neutral or unfavorable, and most of the proposals did not meet vendor or system core requirements. The functionality is relatively the same for all, but it was found that tech support was highly unfavorable during reference surveys. All the proposals came in much higher than original budgetary estimates. After considering factors, Administration's recommendation is to end the review process and remain with the Tyler Technologies system we currently have.

"Motion by Mr. Leudecking, second by Mr. Dieringer to support the recommendation to end the CAD and Mobile System RFP process and remain with Tyler."

On a voice vote, **MOTION CARRIED.**

4. REMINDER: CAD Standard Interface Guidelines

Mr. Troyer reminded the Committee that no direct access will be permitted to the Tyler production database. There is a replicated database that can be accessed by third-party vendors, but the agency will be responsible for paying Tyler for an interface to that database. Troyer advised CAD can export call for service data according to the guidelines. A point of contact with the agency will need to be involved with all meetings as KCCDA staff will not meet with an agency contracted vendor without the agency being represented.

5. UPDATE: Prepared Live

Mr. Troyer gave a short overview of Prepared Live, noting that it allows links to be sent to callers to open live stream video and pictures. He stated that staff used it to help with translation the day after it went live; noting there are over 120 language translations in the system.

C. New Business

1. REVISED SOP 10.02 – 800 MHz Contingency Plan (Storm Plan)

Mr. Troyer presented a DRAFT of the contingency plan and it's still a work in progress. The state should be reviewing templates and making radios prioritize Site 51 – Kalamazoo Simulcast System. The plan will be distributed later this week or at the beginning of next, and we will look for consideration at the next meeting.

2. LEIN Request Form – Ops, Driving Record & Criminal History

Ms. Rose stated the LEIN request form has been the topic of conversation since we started requiring it to be filled out. She stated we need to have some kind of checks and balances for the process. She stated dispatch staff should not deny a request from officers on the road or on a traffic stop who don't have access to a form. Dispatch staff will fill out the form if law enforcement staff are in the field.

3. Calhoun County – AES Encryption Feb '25

Mr. Troyer stated he received notification from Calhoun County that they will be transitioning to AES Encryption in February 2025. When they do this, almost all the radios in our county will not be able to communicate with them on encrypted talk groups. Countywide, we are going to have to start planning for a transition because it sounds like MPSCS is going to require it at some point.

4. Lawton PD Talkgroup Authorization

Mr. Troyer stated he received a request for LE talk group access from Lawton Police Department for multiple talkgroups.

“Motion by Mr. Huber, second by Mr. Jackson to approve access to 39P911, 39SPEV1 and 2. Access to 499DISP and 395P911 is denied.”

On a voice vote, **MOTION CARRIED.**

5. Communication Service Provider Lines Down

Mr. Troyer stated every communication service provider requires customer information to report lines down. Due to our inability to report without customer information, there is really nothing we can do about a communication line. Additionally, Ms. Rose stated staff have tried communicating with Consumers Energy on their escalation line after departments have been sitting on a line for a while but there's no guarantee we can reach anyone.

6. Generic CAD Unit for Firefighters Responding in POV

Mr. Troyer stated Cooper Fire inquired if units in POV's are tracked in our system. He stated that POV's are not built into our system, only apparatus and top command staff. Staff have discussed creating a generic POV unit for all agencies, but we believe dispatch staff are adding it to the narrative when anyone checks in on scene. We will do it for the first one on scene but not for everyone responding. Administration would prefer to keep it the way we are currently doing it and evaluate it at the next meeting.

7. Telephone Numbers listed on Report/Case Number Cards

Mr. Troyer asked that agencies check the phone number given out to be sure the dispatch phone number is not given out for records and officer contact info on the cards they distribute to the public.

8. 911 Hangup/Misdial Nature Code Priority

Mr. Troyer stated 911 hangups/misdials are currently a heavy load for us, there have been 9741 since January 1. He stated that is 8% of our call load, and an average of 81 per day. The Committee discussed the criteria dispatch staff uses to determine if calls are dispatched, the request that higher priority should be given to hang ups at schools, and the considerations if we change the way we currently handle these calls. Staff will be instructed to take the location into consideration when dispatching 911 hang-ups.

## 9. Juvenile Emancipation Date

Mr. Jackson stated that when the Juvenile Emancipation Date law changed from 17 to 18, LEIN did not change so it still holds juveniles at 17. How should LE handle juveniles when 17 is emancipated but is not an adult. He wanted other agencies to be aware. Ms. Rose stated dispatch is checking and entering at 17. Juveniles are supposed to be emancipated at 18 but they are being entered at 17.

### ITEM 7 – **OTHER ITEMS**

#### D. Announcements and Member Comments

Mr. Troyer announced that on 9/10/24 the Tyler System upgrade will start at 5:00 a.m.

#### E. Next Meeting

The next regular scheduled Technical Advisory Committee meeting will be Wednesday, July 10, 2024, at 10:00 am, and will be held in the Chief Switalski Meeting Room at KCCDA, 7040 Stadium Drive, Kalamazoo, MI 49009.

### ITEM 7 - **ADJOURNMENT**

#### F. Adjournment

The meeting adjourned at 11:44 a.m.



# KALAMAZOO COUNTY CONSOLIDATED DISPATCH AUTHORITY

## Agenda Request Form

Please fill in the boxes below with the appropriate information.

Name:  Agency:

Phone Number:  Length of Time Needed:  Agenda Item #:

Topic:

### Brief Description:

\*\*\*Informational Purposes\*\*\*  
  
Administration presented the attached MEMO to the TAC at the May 1<sup>st</sup> meeting. The TAC unanimously approved administration’s recommendation.

### Proposed Motion:

No Action – Informational Purposes


Agenda Request Approved:  Meeting Date:  Time:

Persons or items will not be placed on a meeting agenda without an agenda request form first being completed. The agenda request form must be accompanied by information that substantiates and justifies your request. Lack of this information may cause a delay in your request being acted upon by the Board of Directors. Agenda requests must be received by 9:00 a.m. on Monday of the week preceding the monthly meeting date. Completed forms should be delivered to an Officer of the Board of Directors or sent electronically to [admin@kccda911.org](mailto:admin@kccda911.org). If you have any questions regarding this form, please feel free to contact KCCDA’s administrative office at (269) 488-8911.



# Kalamazoo County Consolidated Dispatch Authority



**TO:** Technical Advisory Committee Members  
**FROM:** Jeff Troyer, Executive Director   
**DATE:** April 22, 2024  
**SUBJECT:** CAD and Mobile Computing System Proposals

---

I want to thank the four vendors who submitted proposals in response to our Computer Aided Dispatch (CAD) and Mobile Computing Software portion of the Kalamazoo County Joint and Several Request for Proposals (RFP) #KAL-RFP-2023025.

Network Administrator Moored, Deputy Director Rose, and I have spent a significant amount of time reviewing each proposal. After the initial review, proposal clarification questions were sent to each vendor on February 1<sup>st</sup> with responses due February 9<sup>th</sup>. All vendors responded to the initial round of questions and based on those responses, additional follow-up questions and modifications were sent to multiple vendors in mid-March. The main focus of the review and questions and answers were the following:

- Vendor Background and Qualifications
- Response to System Core Requirements
- Response to System Functionality Specification
- Server Environment Specifications
- Proposal Cost

In addition to the proposal review process above, references and other known customers were surveyed for all four vendors during the month of February. This process proved to be difficult as many references that were provided were not comparable to KCCDA's operation (size of the CAD and Mobile System proposed) and/or the vendor provided a reference point of contact that could not provide the operational knowledge of the CAD and Mobile System that we were looking for. Nonetheless, surveys were conducted on the following topics (entire survey attached):

- General Emergency Communications Center Questions
  - Number of ECC workstations
  - Number of agencies directly dispatched
  - Number of CAD calls for service

- Number 911 Telephone Calls
- CAD and Mobile System
  - Factors that resulted in choosing the vendor
  - Operational experiences with system
  - Technical aspects of the system
  - Dependability and resiliency
- Contact Information for an Additional ECC Using the Same System

There were five favorable and unfavorable factors the administrative team concluded through the evaluation process of the proposed systems:

- The systems proposed have improved/better security and user management than KCCDA's current vendor.
- Most vendor proposals did not meet one of the following:
  - ✓ Qualification requirements
  - ✓ System Core Requirements (identified in the CAD and Mobile Computing System Exhibit of the RFP).
- System functionality specification responses (scores) were comparable to KCCDA's current vendor.
- Technical support was not rated well by customer references; especially the time it takes to resolve minor issues.
- Proposal cost was much higher than original budgetary estimates.

After considering all factors, including the time and resources it takes to build and train all staff on a new CAD and Mobile System, administration does not believe it is in KCCDA's best interest to proceed any further with any of the vendor proposals and instead will continue to utilize the Tyler System.

Thank you for your understanding and please let me know if you have any questions.



# KALAMAZOO COUNTY CONSOLIDATED DISPATCH AUTHORITY

## Agenda Request Form

Please fill in the boxes below with the appropriate information.

**Name:**  **Agency:**

**Phone Number:**  **Length of Time Needed:**  **Agenda Item #:**

**Topic:**

**Brief Description:**

Administration will provide the Board of Directors a short demonstration of the new Text-to-911 and multi-media solution – Prepared Live.

**Proposed Motion:**

No Action – Informational Purposes

Agenda Request Approved:  Meeting Date:  Time:

Persons or items will not be placed on a meeting agenda without an agenda request form first being completed. The agenda request form must be accompanied by information that substantiates and justifies your request. Lack of this information may cause a delay in your request being acted upon by the Board of Directors. Agenda requests must be received by 9:00 a.m. on Monday of the week preceding the monthly meeting date. Completed forms should be delivered to an Officer of the Board of Directors or sent electronically to [admin@kccda911.org](mailto:admin@kccda911.org). If you have any questions regarding this form, please feel free to contact KCCDA’s administrative office at (269) 488-8911.



# KALAMAZOO COUNTY CONSOLIDATED DISPATCH AUTHORITY

## Agenda Request Form

Please fill in the boxes below with the appropriate information.

Name:  Agency:

Phone Number:  Length of Time Needed:  Agenda Item #:

Topic:

**Brief Description:**

The attached meeting minutes are presented to the Board for informational purposes, no action necessary.

**Proposed Motion:**

No action

Agenda Request Approved:  Meeting Date:  Time:

Persons or items will not be placed on a meeting agenda without an agenda request form first being completed. The agenda request form must be accompanied by information that substantiates and justifies your request. Lack of this information may cause a delay in your request being acted upon by the Board of Directors. Agenda requests must be received by 9:00 a.m. on Monday of the week preceding the monthly meeting date. Completed forms should be delivered to an Officer of the Board of Directors or sent electronically to [admin@kccda911.org](mailto:admin@kccda911.org). If you have any questions regarding this form, please feel free to contact KCCDA's administrative office at (269) 488-8911.





**MEETING MINUTES for**  
**Kalamazoo County Consolidated Dispatch Authority**  
**FINANCE COMMITTEE**  
**April 30, 2024**

---

**ITEM 1 – CALL TO ORDER**

The Regular Meeting of the Finance Committee, held in the Chief Switalski Meeting Room, was called to order by Member Jim Ritsema at 2:00 p.m. on Tuesday, April 30, 2024.

**ITEM 2 – ROLL CALL**

Members Present: Randy Thompson, Bryan Ergang, Jeff VanderWiere, Jim Ritsema, Kevin Catlin

Others Present: Jeff Troyer, Torie Rose, Chris McComb

**ITEM 3 – APPROVAL OF MEETING MINUTES**

A. October 31, 2023 – Regular Meeting

“Motion by Mr. Thompson, second by Mr. Ergang to approve the minutes of the October 31, 2023, meeting of the Finance Committee.”

On a voice vote, **MOTION CARRIED.**

**ITEM 4 - CITIZENS TIME**

There were no public comments.

**ITEM 5 – FOR CONSIDERATION**

A. OLD BUSINESS

There was no old business.

B. NEW BUSINESS

1. 2023 Draft Financial Statements/Audit

Mr. Troyer stated the draft financial statements and audit were included in the packet. Kruggel Lawton will present the audit to the Finance Committee and then it will go to the Board.

Alex Shaffer, Kruggel Lawton Partner, presented an overview of the draft financial audit with an unmodified opinion.

2. 2024 General Fund Budget Amendment – REVISION I

Mr. Troyer presented the General Fund Budget Amendment – REVISION I included in the packet.

3. 2024 Capital Projects Fund Budget Amendment – REVISION I

Mr. Troyer presented the Capital Projects Fund Budget Amendment – REVISION I included in the packet.

“Motion by Mr. Ergang, supported by Mr. Catlin to adopt the proposed fiscal year 2024 General Fund Budget Amendment – REVISION I and 2024 Capital Projects Fund Budget Amendment – REVISION I as presented.”

On a voice vote, **MOTION CARRIED.**

**ITEM 6 - OTHER ITEMS**

A. Announcements and Member Comments

There were none.

B. Next Regular Scheduled Meeting

The next regular scheduled meeting of the KCCDA Finance Committee is August 27, 2024.

**ITEM 7 - ADJOURNMENT**

The meeting was adjourned at 2:28 p.m.



# KALAMAZOO COUNTY CONSOLIDATED DISPATCH AUTHORITY

## Agenda Request Form

Please fill in the boxes below with the appropriate information.

Name:  Agency:

Phone Number:  Length of Time Needed:  Agenda Item #:

Topic:

### Brief Description:

Administration presented the attached memo reference the 2024 General Fund Budget Amendment to the Finance Committee meeting on April 30<sup>th</sup>. The amendment increases revenues by \$298,563 and increases total expenditures by \$255,000. If approved, the revision results in total expenditures equaling \$9,174,629; an estimated surplus of \$91,924.

### Proposed Motion:

\*\*\*ROLL CALL VOTE\*\*\*  
Motion to approve the 2024 General Fund Budget Amendment Revision I resulting in total expenditures equal to \$9,174,629.

Agenda Request Approved:  Meeting Date:  Time:

Persons or items will not be placed on a meeting agenda without an agenda request form first being completed. The agenda request form must be accompanied by information that substantiates and justifies your request. Lack of this information may cause a delay in your request being acted upon by the Board of Directors. Agenda requests must be received by 9:00 a.m. on Monday of the week preceding the monthly meeting date. Completed forms should be delivered to an Officer of the Board of Directors or sent electronically to [admin@kccda911.org](mailto:admin@kccda911.org). If you have any questions regarding this form, please feel free to contact KCCDA’s administrative office at (269) 488-8911.



# Kalamazoo County Consolidated Dispatch Authority



**DATE:** April 24, 2024

**TO:** Finance Committee Members and Board of Directors

**FROM:** Jeff Troyer  
KCCDA Executive Director

**SUBJECT:** Fiscal Year 2024 General Fund Budget Amendment – REVISION I

I hereby present to the Finance Committee and Board of Directors for consideration this budget amendment, Revision I, for the 2024 General Fund Budget which includes the General Operations (2911) and Training (2913) units.

The proposed amendment reflects the following key aspects.

## REVENUES

- **Property Taxes**  
The anticipated revenue in the original budget proposal – \$6,597,500 – did not account for delinquent real and personal property taxes or payment in lieu of taxes. This is an increase of \$196,400 equating to a revised total of \$6,793,900.
- **Interest Earned**  
Interest earned is increasing by \$100,000 due to the performance of KCCDA’s fund balance in respective accounts. In the first three months of 2024, KCCDA has averaged \$18,000+ of interest earned per month.
- **Miscellaneous Revenue**  
KCCDA received MMRMA distribution of excess assets totaling \$1,363 therefore, miscellaneous revenues are increasing to \$1,413.
- **Sale of Assets**  
Two system spares from the decommissioned Portage PD VHF system, were sold to Calhoun County Consolidated Dispatch Authority in January as they experienced equipment failure and the spares sold, were not compatible with the Metro or County fire VHF systems we operate. The sale of these assets results in an \$800 increase.



# Kalamazoo County Consolidated Dispatch Authority



## EXPENDITURES

- **Services and Other Charges**  
Internet Service line-item (850.020) is increasing by \$5,000.
- **Transfers Out**  
An additional \$250,000 is recommended to transfer out to the Capital Fund totaling \$1,000,000 for 2024.

## ATTACHMENTS/REPORTS

Attached to this memorandum are four separate documents/reports to assist in explanation of the proposed line-item and categorical budgetary revisions included in this amendment:

- ✓ 2024 Budget Amendment – REVISION I Net Changes  
This document, pages 3 through 5, shows the original adopted budget, net changes resulting from any line-item transfers (year-to-date), the proposed net changes in this amendment (Revision I), and the new revised budget.
- ✓ 10 Year General Fund Operations Budget and Fund Balance Forecast  
Page 6 is a categorical budget and fund balance forecast for years 2023 (year-end actuals) through 2032.

## GENERAL FUND SUMMARY

The proposed budget amendment, Revision I, increases revenues by \$298,563 and overall expenditures by \$255,000, equating to a surplus net change for this amendment of \$43,563. The amendment results in revised total expenditures of \$9,174,629 which includes transfers out to the Capital Project Fund of \$1,000,000. With these changes, KCCDA can expect an anticipated surplus at year's end totaling \$91,924.

I recommend adoption of the proposed fiscal year 2024 General Fund Budget Amendment – REVISION I.

**Kalamazoo County Consolidated Dispatch Authority**  
**2024 Budget Amendment - REVISION I Net Changes**  
 January - December 2024

	2911 - General Operations					2913 - Training					ALL UNITS				
	ORIGINAL Budget	YTD TXFRS	REV. I (net change)	REV. II (net change)	REVISED BUDGET	ORIGINAL Budget	YTD TXFRS	REV. I (net change)	REV. II (net change)	REVISED BUDGET	ORIGINAL Budget	YTD TXFRS	REV. I (net change)	REV. II (net change)	REVISED BUDGET
<b>REVENUES</b>															
400.000 Use of Fund Balance					0					0	0	0	0	0	0
402.000 Property Taxes	6,597,500		196,400		6,793,900					0	6,597,500	0	196,400	0	6,793,900
573.000 Local Community Stabilization Share	596,400				596,400					0	596,400	0	0	0	596,400
615.010 Surcharge - State 911	484,000				484,000	45,000				45,000	529,000	0	0	0	529,000
615.020 Surcharge - Local 911	1,120,000				1,120,000					0	1,120,000	0	0	0	1,120,000
651.000 Charges for Services - User Fees	16,340				16,340					0	16,340	0	0	0	16,340
665.000 Interest Earned	100,000		100,000		200,000					0	100,000	0	100,000	0	200,000
667.000 Rent/Lease Revenue	8,700				8,700					0	8,700	0	0	0	8,700
671.000 Miscellaneous Revenue	50		1,363		1,413					0	50	0	1,363	0	1,413
673.000 Sale of Assets			800		800					0	0	0	800	0	800
<b>TOTAL REVENUES</b>	<b>\$ 8,922,990</b>	<b>\$ -</b>	<b>\$ 298,563</b>	<b>\$ -</b>	<b>\$ 9,221,553</b>	<b>\$ 45,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 45,000</b>	<b>\$ 8,967,990</b>	<b>\$ -</b>	<b>\$ 298,563</b>	<b>\$ -</b>	<b>\$ 9,266,553</b>
<b>EXPENDITURES</b>															
<b>700-718 Personnel Services</b>															
702.010 Salaries - Administration	340,976				340,976					0	340,976	0	0	0	340,976
702.020 Wages - Regular	3,072,895				3,072,895	13,000				13,000	3,085,895	0	0	0	3,085,895
702.030 Wages - Overtime	355,539				355,539					0	355,539	0	0	0	355,539
702.050 CTO Pay	25,000				25,000					0	25,000	0	0	0	25,000
706.000 Wages - Holiday Premium	201,170				201,170					0	201,170	0	0	0	201,170
714.000 Longevity	48,100				48,100					0	48,100	0	0	0	48,100
712.000 Payment in Lieu of Benefits	12,800				12,800					0	12,800	0	0	0	12,800
715.010 Auto Allowance	8,683				8,683					0	8,683	0	0	0	8,683
<b>Personnel Services Subtotal</b>	<b>4,065,163</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,065,163</b>	<b>13,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>13,000</b>	<b>4,078,163</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,078,163</b>
<b>719-725 Benefits and Taxes</b>															
719.000 Workers Comp Insurance	14,437				14,437					0	14,437	0	0	0	14,437
720.010 Medical/Health Insurance	447,239				447,239					0	447,239	0	0	0	447,239
720.020 Dental Insurance	34,265				34,265					0	34,265	0	0	0	34,265
720.030 Vision Insurance	6,588				6,588					0	6,588	0	0	0	6,588
720.040 Life Insurance	9,814				9,814					0	9,814	0	0	0	9,814
720.050 Unemployment	9,000				9,000					0	9,000	0	0	0	9,000
720.060 HSA Contributions	132,813				132,813					0	132,813	0	0	0	132,813
720.070 Short-Term Disability	38,760				38,760					0	38,760	0	0	0	38,760
721.000 Social Security	255,068				255,068					0	255,068	0	0	0	255,068

	2911 - General Operations					2913 - Training					ALL UNITS				
	ORIGINAL Budget	TXFRS (net change)	REV. I (net change)	REV. II (net change)	REVISED BUDGET	ORIGINAL Budget	TXFRS (net change)	REV. I (net change)	REV. II (net change)	REVISED BUDGET	ORIGINAL Budget	TXFRS (net change)	REV. I (net change)	REV. II (net change)	REVISED BUDGET
722.000 Medicare	59,653				59,653					0	59,653	0	0	0	59,653
724.000 Dependent Care Assistance Program	75,000				75,000					0	75,000	0	0	0	75,000
725.010 Retirement - MERS DC	324,903				324,903					0	324,903	0	0	0	324,903
725.020 Retirement - MERS 457	22,858				22,858					0	22,858	0	0	0	22,858
725.030 Retirement - MERS HCSP	66,075				66,075					0	66,075	0	0	0	66,075
<b>Benefits and Taxes Subtotal</b>	<b>1,496,473</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,496,473</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,496,473</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,496,473</b>
<b>726-799 Supplies</b>															
727.000 Supplies - Office	15,000				15,000					0	15,000	0	0	0	15,000
730.000 Supplies - Maintenance	6,000				6,000					0	6,000	0	0	0	6,000
740.000 Supplies - Uniform	8,000				8,000					0	8,000	0	0	0	8,000
760.000 Supplies - Kitchen	1,750				1,750					0	1,750	0	0	0	1,750
764.000 Supplies - Food	1,750				1,750					0	1,750	0	0	0	1,750
<b>Supplies Subtotal</b>	<b>32,500</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>32,500</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>32,500</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>32,500</b>
<b>800-969 Services and Other Charges</b>															
801.010 Contractual Services	735,566				735,566					0	735,566		0	0	735,566
805.010 Prof Services - Audit	6,600				6,600					0	6,600		0	0	6,600
810.000 Administrative Fees	3,600				3,600					0	3,600		0	0	3,600
813.000 Legal Fees	15,000				15,000					0	15,000		0	0	15,000
820.010 Interpreter Fees	12,000				12,000					0	12,000		0	0	12,000
835.010 Medical - Physical Exams	2,500				2,500					0	2,500		0	0	2,500
835.020 Medical - Drug Testing	1,500				1,500					0	1,500		0	0	1,500
850.010 Telephone Service	16,500				16,500					0	16,500		0	0	16,500
850.020 Internet Service	75,180		5,000		80,180					0	75,180		5,000	0	80,180
850.030 Copying	2,500				2,500					0	2,500		0	0	2,500
850.040 Mailing	3,000				3,000					0	3,000		0	0	3,000
870.010 Travel - Training/Reg	12,000				12,000	24,000				24,000	36,000		0	0	36,000
870.020 Travel - Lodging	15,000				15,000	2,500				2,500	17,500		0	0	17,500
870.030 Travel- Meals/Food	8,000				8,000	2,500				2,500	10,500		0	0	10,500
870.040 Travel - Mileage	5,000				5,000	2,500				2,500	7,500		0	0	7,500
870.050 Travel - Other	12,000				12,000	500				500	12,500		0	0	12,500
871.010 Education Expense	2,000				2,000					0	2,000		0	0	2,000
900.000 Printing	2,000				2,000					0	2,000		0	0	2,000
905.000 Advertising	20,000				20,000					0	20,000		0	0	20,000
915.000 Dues & Subscriptions	10,000				10,000					0	10,000		0	0	10,000
920.010 Utilities - Gas	8,000				8,000					0	8,000		0	0	8,000
920.020 Utilities - Electricity	76,000				76,000					0	76,000		0	0	76,000
920.030 Utilities - Water & Sewer	5,000				5,000					0	5,000		0	0	5,000
934.010 Repair & Maintenance	28,000				28,000					0	28,000		0	0	28,000

	2911 - General Operations					2913 - Training					ALL UNITS				
	ORIGINAL Budget	TXFRS (net change)	REV. I (net change)	REV. II (net change)	REVISED BUDGET	ORIGINAL Budget	TXFRS (net change)	REV. I (net change)	REV. II (net change)	REVISED BUDGET	ORIGINAL Budget	TXFRS (net change)	REV. I (net change)	REV. II (net change)	REVISED BUDGET
955.000 Miscellaneous Operating	20,000				20,000					0	20,000		0	0	20,000
958.010 Insurance Premium	60,000				60,000					0	60,000		0	0	60,000
<b>Services and Other Charges Subtotal</b>	<b>1,156,946</b>	<b>0</b>	<b>5,000</b>	<b>0</b>	<b>1,161,946</b>	<b>32,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,188,946</b>	<b>0</b>	<b>5,000</b>	<b>0</b>	<b>1,193,946</b>
<b>970-989 Equipment &amp; Capital Outlay</b>															
976.000 Project Costs	15,000				15,000					0	15,000		0	0	15,000
980.010 Equip/Software - Small	25,000				25,000					0	25,000		0	0	25,000
<b>Equipment &amp; Capital Outlay Subtotal</b>	<b>40,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>40,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>40,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>40,000</b>
<b>990-994 Debt Service</b>															
991.010 Loan/Lease - Principal	1,269,536				1,269,536					0	1,269,536		0	0	1,269,536
991.020 Loan/Lease - Interest	64,011				64,011					0	64,011		0	0	64,011
<b>Transfers Out &amp; Other Financing Uses</b>	<b>1,333,547</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,333,547</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,333,547</b>	<b>0</b>	<b>5,000</b>	<b>0</b>	<b>1,338,547</b>
<b>995-999 Transfers Out</b>															
995.010 Transfer Out - Capital Projects Fund	750,000		250,000		1,000,000					0	750,000		250,000	0	1,000,000
<b>Transfers Out &amp; Other Financing Subtotal</b>	<b>750,000</b>	<b>0</b>	<b>250,000</b>	<b>0</b>	<b>1,000,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>750,000</b>	<b>0</b>	<b>250,000</b>	<b>0</b>	<b>1,000,000</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 8,874,629</b>	<b>\$ -</b>	<b>\$ 255,000</b>	<b>\$ -</b>	<b>\$ 9,129,629</b>	<b>\$ 45,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 45,000</b>	<b>\$ 8,919,629</b>	<b>\$ -</b>	<b>\$ 255,000</b>	<b>\$ -</b>	<b>\$ 9,174,629</b>
<b>Net Operating Income</b>	<b>\$ 48,361</b>	<b>\$ -</b>	<b>\$ 43,563</b>	<b>\$ -</b>	<b>\$ 91,924</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 48,361</b>	<b>\$ -</b>	<b>\$ 43,563</b>	<b>\$ -</b>	<b>\$ 91,924</b>



# Ten Year General Fund Operations Budgetary and Fund Balance Forecast

**GENERAL FUND:**

	2023 Year-End Actuals	2024 Budget REVISION I	2025	2026	2027	2028	2029	2030 Millage Expires 12/31/30	2031	2032
<b>REVENUES</b>										
Use of Fund Balance	\$162,019									
Property Taxes	\$6,249,661	\$6,793,900	\$6,793,900	\$6,793,900	\$6,793,900	\$6,793,900	\$6,793,900	\$6,793,900	\$6,793,900	\$6,793,900
Grants	\$295,307									
Local Community Stabilization Share	\$596,400	\$596,400	\$596,400	\$596,400	\$596,400	\$596,400	\$596,400	\$596,400	\$596,400	\$596,400
Surcharge Revenue - State	\$494,522	\$484,000	\$484,000	\$484,000	\$484,000	\$484,000	\$484,000	\$484,000	\$484,000	\$484,000
Surcharge Revenue - Local	\$1,190,046	\$1,120,000	\$1,120,000	\$1,120,000	\$1,120,000	\$1,120,000	\$1,120,000	\$1,120,000	\$1,120,000	\$1,120,000
Charges for Services - User Fees	\$15,960	\$16,340	\$16,340	\$16,340	\$16,340	\$16,340	\$16,340	\$16,340	\$16,340	\$16,340
Interest Earned	\$175,090	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000
Rent/Lease Revenue	\$8,700	\$8,700	\$8,700	\$8,700	\$8,700	\$10,200	\$10,200	\$10,200	\$10,200	\$10,200
Miscellaneous & Other Revenue	\$3,491	\$2,213	\$2,213	\$2,213	\$2,213	\$2,213	\$2,213	\$2,213	\$2,213	\$2,213
<b>REVENUE TOTALS:</b>	<b>\$9,191,196</b>	<b>\$9,221,553</b>	<b>\$9,219,340</b>	<b>\$9,219,340</b>	<b>\$9,219,340</b>	<b>\$9,220,840</b>	<b>\$9,220,840</b>	<b>\$9,220,840</b>	<b>\$9,220,840</b>	<b>\$9,220,840</b>
<b>EXPENDITURES</b>										
Personnel Services	\$3,621,855	\$4,065,163	\$4,227,770	\$4,354,603	\$4,485,241	\$4,619,798	\$4,758,392	\$4,901,144	\$5,048,178	\$5,199,623
Benefits & Taxes	\$1,084,687	\$1,496,473	\$1,541,367	\$1,587,608	\$1,635,236	\$1,684,294	\$1,734,822	\$1,786,867	\$1,840,473	\$1,895,687
Supplies	\$19,394	\$32,500	\$33,475	\$34,479	\$35,514	\$36,579	\$37,676	\$38,807	\$39,971	\$41,170
Services & Other Charges	\$840,013	\$1,161,946	\$1,196,804	\$1,220,740	\$1,245,155	\$1,270,058	\$1,295,460	\$1,321,369	\$1,347,796	\$1,374,752
Equipment & Capital Outlay	\$603,701	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000
Debt Service	\$1,333,546	\$1,333,547	\$1,333,547							
Transfers Out (Capital Project Fund)	\$0	\$1,000,000	\$750,000	\$750,000	\$750,000	\$750,000	\$750,000	\$750,000	\$750,000	\$750,000
<b>EXPENDITURE TOTALS:</b>	<b>\$7,503,196</b>	<b>\$9,129,629</b>	<b>\$9,122,963</b>	<b>\$7,987,431</b>	<b>\$8,191,146</b>	<b>\$8,400,729</b>	<b>\$8,616,350</b>	<b>\$8,838,186</b>	<b>\$9,066,418</b>	<b>\$9,301,233</b>
Revenue Grand Totals:	9,191,196	9,221,553	9,219,340	9,219,340	9,219,340	9,220,840	9,220,840	9,220,840	9,220,840	9,220,840
Expenditure Grand Totals:	(7,503,196)	(9,129,629)	(9,122,963)	(7,987,431)	(8,191,146)	(8,400,729)	(8,616,350)	(8,838,186)	(9,066,418)	(9,301,233)
<b>NET:</b>	<b>1,688,000</b>	<b>91,924</b>	<b>96,377</b>	<b>1,231,909</b>	<b>1,028,194</b>	<b>820,111</b>	<b>604,490</b>	<b>382,654</b>	<b>154,422</b>	<b>(80,393)</b>
Unassigned Fund Balance 1/1/23:	3,509,980									
<b>General Fund: Unassigned Balance:</b>	<b>\$2,697,980</b>	<b>\$2,789,904</b>	<b>\$2,886,281</b>	<b>\$4,118,190</b>	<b>\$5,146,384</b>	<b>\$5,966,495</b>	<b>\$6,570,985</b>	<b>\$6,953,639</b>	<b>\$7,108,061</b>	<b>\$7,027,669</b>
Capital Projects Fund (401) - Allocation	\$2,500,000	\$3,500,000	\$4,250,000	\$5,000,000	\$5,750,000	\$6,500,000	\$7,250,000	\$8,000,000	\$8,750,000	\$9,500,000



# KALAMAZOO COUNTY CONSOLIDATED DISPATCH AUTHORITY

## Agenda Request Form

Please fill in the boxes below with the appropriate information.

Name:  Agency:

Phone Number:  Length of Time Needed:  Agenda Item #:

Topic:

### Brief Description:

Administration presented the attached memo reference the 2024 Capital Projects Fund Budget Amendment to the Finance Committee meeting on April 30<sup>th</sup>. The amendment increases revenues by \$250,000 and reduces expenditures by \$41,000 resulting in a net change of \$291,000. If approved, the revision results in total expenditures equaling \$2,249,000.

### Proposed Motion:

\*\*\*ROLL CALL VOTE\*\*\*  
Motion to approve the 2024 Capital Projects Fund Budget Amendment Revision I resulting in total expenditures equal to \$2,249,000.

Agenda Request Approved:  Meeting Date:  Time:

Persons or items will not be placed on a meeting agenda without an agenda request form first being completed. The agenda request form must be accompanied by information that substantiates and justifies your request. Lack of this information may cause a delay in your request being acted upon by the Board of Directors. Agenda requests must be received by 9:00 a.m. on Monday of the week preceding the monthly meeting date. Completed forms should be delivered to an Officer of the Board of Directors or sent electronically to [admin@kccda911.org](mailto:admin@kccda911.org). If you have any questions regarding this form, please feel free to contact KCCDA’s administrative office at (269) 488-8911.




# Kalamazoo County Consolidated Dispatch Authority



**DATE:** April 24, 2024

**TO:** Finance Committee Members and Board of Directors

**FROM:** Jeff Troyer   
KCCDA Executive Director

**SUBJECT:** Fiscal Year 2024 Capital Projects Budget Amendment – REVISION I

I hereby present to the Finance Committee and Board of Directors for consideration this budget amendment, Revision I, for the 2024 Capital Projects Fund Budget. The proposed amendment reflects projects that are a carry-forward from last year, updating actual costs for capital projects that have been completed (year-to-date), and changes or modifications to existing projects.

## REVENUES

- **Transfers In**  
An additional \$250,000 is being allocated as part of the Revision I General Fund Budget Amendment to the Capital Projects Fund resulting in a revised total of \$1,000,000.

## EXPENDITURES

- **CAPITAL PROJECT #1 – Primary PSAP UPS Battery Replacement**  
This project's original allocation was \$60,000 and was completed earlier this year for \$58,000 therefore reducing the capital equipment line item by \$2,000.
- **CAPITAL PROJECT #3 – Multi-Factor Authentication**  
This project's original allocation was \$20,000. KCCDA has evaluated multiple solutions and quotes from various vendors including soft and hard token solutions, biometrics, RFID card readers, combinations of these, etc. Due to our 24/7 operation (staff logging in and out at all hours), various primary and back-up shared dispatch workstations at multiple locations, and multiple types of devices needing multi-factor authentication, it is necessary for the multi-factor solution to have a very good central user management system. Quotes were received on varying solutions ranging from \$10,764 to \$40,682. The lower-priced solutions are soft or hard tokens and/or a system with no central user management system which will translate to a significant burden on IT staff workload and after-hour calls. Administration is recommending we add an additional \$20,000 to this project for a total of \$40,000. This will allow administration to select a solution that best fits KCCDA's 24/7 operation.



# Kalamazoo County Consolidated Dispatch Authority



- **CAPITAL PROJECT #4 – Dispatch Console Monitor Replacement**

This project's original allocation was \$30,000 and was completed earlier this year for \$17,500 therefore reducing the capital equipment line item by \$12,500.

- **CAPITAL PROJECT #5 – Top of Rack and Network Switches**

This project's original allocation was \$75,000 and will only end up being \$42,000 therefore reducing this project by \$33,000.

- **CAPITAL PROJECT #7 – Primary PSAP Electric/Lighting Upgrades**

This project's original allocation was \$30,000 and was completed earlier this year for \$16,500 therefore reducing the facility capital line item (980.020) by \$13,500.

## **CAPITAL PROJECTS FUND SUMMARY**

The proposed budget amendment, Revision I, increases allocation to the Capital Projects Fund by \$250,000 and reduces expenditures by \$41,000. The amendment results in revised Capital Fund Expenditures for 2024 totaling \$2,249,000.

The following page shows the original adopted budget, net changes resulting from any line-item transfers (year-to-date), the proposed net changes in this amendment (Revision I), and the new revised budget.

I recommend adoption of the proposed fiscal year 2024 Capital Projects Fund Budget Amendment – REVISION I.

**Kalamazoo County Dispatch Authority  
2024 Capital Project Fund Budget Net Changes - REVISION I**

*Capital Projects Fund - Beginning Balance:     **\$2,500,000***

	2024 Original Budget	YTD Transfers	2024 Revision I <i>NET CHANGES</i>	2024 Revision II <i>NET CHANGES</i>	<b>2024 Revised Budget</b>
<b>REVENUE</b>					
699.000 Transfers In	750,000		250,000		<b>1,000,000</b>
<b>TOTAL REVENUE</b>	<b>750,000</b>		<b>250,000</b>	<b>0</b>	<b>1,000,000</b>
<b>EXPENSES</b>					
<i>970 thru 989 Equipment &amp; Capital Outlay</i>					
980.000 Equipment/Software - Capital	2,010,000		<i>(27,500)</i>	0	<b>1,982,500</b>
980.020 Facility - Capital	280,000		<i>(13,500)</i>	0	<b>266,500</b>
980.030 Land - Capital	0		0	0	<b>0</b>
<b>TOTAL EXPENDITURES</b>	<b>2,290,000</b>		<b><i>(41,000)</i></b>	<b>0</b>	<b>2,249,000</b>

*Capital Projects Fund - Ending Balance:     **\$1,251,000***



# KALAMAZOO COUNTY CONSOLIDATED DISPATCH AUTHORITY

## Agenda Request Form

Please fill in the boxes below with the appropriate information.

Name: Administration & Kruggel Lawton CPA Agency: KCCDA

Phone Number: Length of Time Needed: 10 mins Agenda Item #: 5D-1

Topic: 2023 Financial Audit Presentation

### Brief Description:

Kruggel Lawton CPA staff will be on site to present the 2023 Financial Audit.

### Proposed Motion:

Motion to accept and place on file the 2023 Financial Audit.

Agenda Request Approved: 4/30/2024 Meeting Date: 5/9/2024 Time:

Persons or items will not be placed on a meeting agenda without an agenda request form first being completed. The agenda request form must be accompanied by information that substantiates and justifies your request. Lack of this information may cause a delay in your request being acted upon by the Board of Directors. Agenda requests must be received by 9:00 a.m. on Monday of the week preceding the monthly meeting date. Completed forms should be delivered to an Officer of the Board of Directors or sent electronically to [admin@kccda911.org](mailto:admin@kccda911.org). If you have any questions regarding this form, please feel free to contact KCCDA's administrative office at (269) 488-8911.



KALAMAZOO COUNTY CONSOLIDATED DISPATCH AUTHORITY  
(A Component Unit of Kalamazoo County)

FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2023



Kalamazoo County Consolidated Dispatch Authority  
Kalamazoo, Michigan  
December 31, 2023

<b><u>CONTENTS</u></b>	<b><u>PAGE</u></b>
Independent Auditor's Report	1-3
Management's Discussion and Analysis	4-8
Statement of Net Position	9
Statement of Activities	10
Balance Sheet	11
Reconciliation of the Balance Sheet to the Statement of Net Position	12
Statement of Revenues, Expenditures, and Changes in Fund Balances	13
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances to the Statement of Activities	14
Notes to Financial Statements	15-24
 <b>REQUIRED SUPPLEMENTARY INFORMATION</b>	
General Fund - Budgetary Comparison Schedule	25
 <b>COMPLIANCE LETTER</b>	
Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on Audit of Financial Statements Performed in Accordance with <i>Governmental Auditing Standards</i>	26-27
Schedule of Findings and Responses	28





## INDEPENDENT AUDITOR'S REPORT

Board of Directors  
Kalamazoo County Consolidated Dispatch Authority  
Kalamazoo, Michigan

### **Report on the Audit of the Financial Statements**

#### ***Opinions***

We have audited the accompanying financial statements of the governmental activities and each major fund of the Kalamazoo County Consolidated Dispatch Authority (the Authority), a discretely presented component unit Governmental Fund of the County of Kalamazoo, Michigan (the County), as of and for the year ended December 31, 2023, and the related notes to the financial statements, as listed in the contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the Authority, as of December 31, 2023, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### ***Basis for Opinions***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Authority, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### ***Responsibilities of Management for the Financial Statements***

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Authority's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

## INDEPENDENT AUDITOR'S REPORT, CONTINUED

### *Auditor's Responsibilities for the Audit of the Financial Statements*

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Authority's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Authority's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

### *Emphasis of Matter*

As described in Note 1 to the financial statements, the basic financial statements referred to above include only the Authority and do not purport to, and do not, present fairly the financial position of the County, as of December 31, 2023, the change in its financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

## INDEPENDENT AUDITOR'S REPORT, CONCLUDED

### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information, as listed in the contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### ***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated April 30, 2024, on our consideration of the Authority's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Authority's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Authority's internal control over financial reporting and compliance.

Respectfully submitted,



Certified Public Accountants

St. Joseph, Michigan  
April 30, 2024

The following discussion and analysis is intended as a narrative overview of the Kalamazoo County Consolidated Dispatch Authority's (the Authority) financial activities for the fiscal year ended December 31, 2023. Please read it in conjunction with the Authority's financial statements.

**Financial Highlights**

- The Authority's total net position increased \$2,467,339 as a result of this year's activities.
- Of the \$15,604,615 total net position reported, \$5,336,041 (34 percent) is available to be used at the Authority's discretion, without constraints established by debt covenants, enabling legislation, or other legal requirements.
- The General Fund's unassigned fund balance at the end of the fiscal year was \$2,547,440, which represents 34 percent of the actual total General Fund expenditures for the current fiscal year.

**Overview of the Financial Statements**

The Authority's annual report is comprised of three parts: management's discussion and analysis, the basic financial statement, and required supplementary information. The basic financial statements include two kinds of statements that present different views of the Authority:

- The first two statements are government-wide financial statements that provide both long-term and short-term information about the Authority's overall financial status.
- The remaining statements are fund financial statement that focus on individual parts of the Authority, reporting the Authority's operations in more detail than the government-wide financial statements.
  - Governmental funds statement explain how government services, like general government and public safety, are financed in the short-term, as well as what remains for future spending.

The financial statements also include notes that explain some of the information in the financial statements and provide more detailed data. The financial statements are followed by a section of required supplementary information that further explains and supports the information in the financial statements.

A comparative analysis of the government-wide financial statements for 2023 and 2022 is also presented.

**Government-Wide Financial Analysis**

The government-wide financial statements report information about the Authority as a whole using accounting methods similar to those used by private-sector companies. The Statement of Net Position includes all of the Authority's assets, deferred outflows, liabilities, and deferred inflows. All of the current year's revenues and expenses are accounted for in the Statement of Activities, regardless of when cash is received or paid.

The two government-wide statements report the Authority's net position and how it has changed. Net position (the difference between the Authority's assets and liabilities) is one way to measure the Authority's financial health, or position.

- Over time, increases or decreases in the Authority's net position are an indicator of whether its financial health is improving or deteriorating, respectively.
- To assess the overall health of the Authority, you need to consider additional nonfinancial factors, such as the condition of the Authority's capital assets.

The government-wide financial statements present governmental activities. These activities include functions most commonly associated with government (e.g., public safety). Contributions from local units and surcharge/9-1-1 fee revenues generally fund these services.

**Fund Financial Statements**

The fund financial statements provide more detailed information about the Authority's two most significant funds – not the Authority as a whole. Funds are accounting devices that the Authority uses to keep track of specific sources of funding and spending for particular purposes. The Authority's two funds are the General Fund and Capital Project Fund. The General Fund accounts for the expenses involved in providing services to the Authority patrons, with the majority of funding coming from contributions from local units and surcharges/9-1-1 fees to cover the costs of operation. The Capital Project Fund was new for fiscal year 2023 and will be used for capital projects the Authority is involved with going forward. These funds use the modified accrual basis of accounting.

**Financial Analysis of the Authority as a Whole**

In a condensed format, the following table below shows a breakdown of the net position for the years ended December 31:

	Governmental Activities	
	2023	2022
Current and other assets	\$ 5,584,709	\$ 4,023,566
Noncurrent assets	13,134,589	13,448,145
<b>Total Assets</b>	<b>\$ 18,719,298</b>	<b>\$ 17,471,711</b>
Current liabilities	\$ 1,484,189	\$ 1,407,614
Non-current liabilities	1,585,466	2,874,185
<b>Total Liabilities</b>	<b>\$ 3,069,655</b>	<b>\$ 4,281,799</b>
Deferred inflows of resources	\$ 45,028	\$ 52,636
Net assets		
Net investment in capital assets	\$ 10,261,071	\$ 9,317,208
Restricted	7,503	174,623
Unrestricted	5,336,041	3,645,445
<b>Total Net Position</b>	<b>\$ 15,604,615</b>	<b>\$ 13,137,276</b>

**Changes in Net Position**

The Authority’s total revenues of \$9,084,945 in 2023 were \$1,134,945 higher than total revenues in 2022 (\$7,950,000). In 2023, the Authority received \$6,846,061 in local contributions (a County tax levy), which accounts for the majority of the current increase. Total 2023 expenses of \$6,617,606 were \$1,039,569 higher than the total 2022 expenses (\$5,578,037). Expenses increased primarily due to an increase in personnel costs and employee benefits during fiscal year ending December 31, 2023.

**Financial Analysis of the Authority as a Whole, Concluded**

The following table represents the condensed financial information about the Authority’s revenues and expenses:

	<u>Governmental Activities</u>	
	<u>2023</u>	<u>2022</u>
Program Revenues:		
Charges for services	\$ 1,768,487	\$ 1,708,093
Operating grants and contributions	7,141,368	6,216,601
General revenues - interest	175,090	25,306
Total revenues	<u>\$ 9,084,945</u>	<u>\$ 7,950,000</u>
Public safety expenses	\$ 6,617,606	\$ 5,578,037
Change in net position	<u>2,467,339</u>	<u>2,371,963</u>
Net position at beginning of year	<u>\$ 13,137,276</u>	<u>\$ 10,765,313</u>
Net position at end of year	<u><u>\$ 15,604,615</u></u>	<u><u>\$ 13,137,276</u></u>

**Financial Analysis of the Authority’s Funds**

The Authority is a single purpose entity and has a General Fund and Capital Project Fund. The General Fund, which is the Authority’s operating fund, uses the modified accrual method of accounting, which provides a short-term perspective that measures the flow of financial resources. The fund balance decreased by \$979,124, as revenues of \$9,084,945, were less than total expenditures and other financing sources of \$10,064,069, which includes a transfer out of \$2,500,000 in the current year. The Capital Project Fund was new this current fiscal year and received a transfer in of \$2,500,000.

**General Fund Budgetary Highlights**

The Authority amended the budget by increasing revenues by \$424,369, primarily due to a projected increase of federal grants and interest income. The expenditure budget was decreased by \$159,437, primarily due to a projected decrease in employee benefit and insurance expenditures.

Revenues were \$172,466 higher than budgeted, with the primary difference occurring in charges for services. Expenditures were \$854,551 lower than the amounts appropriated, which was primarily due to lower than anticipated personnel and employee benefit costs.

The total variances resulted in a \$1,027,017 positive budget variance, with an actual decrease in fund balance of \$979,124 compared to a budget that anticipated a decrease of \$2,006,141 in fund balance.

**Capital Assets and Debt Administration**

**Capital Assets**

The Authority's investment in capital assets as of December 31, 2023, totals \$13,134,589 (net of accumulated depreciation/amortization). Capital assets consist of buildings and improvements, equipment, right of use assets, and land. The net decrease in capital assets totaled \$313,556, including additions of \$167,745, which was offset by \$481,301 in depreciation/amortization expense. Major capital asset additions during the year include the following:

- Equipment Motorola Contract for \$162,019, all construction in process is now in service
- Equipment HVAC unit for \$5,725

More detailed information about the Authority's capital assets is presented in the notes to the basic financial statements.

**Debt**

The Authority reported long-term debt at the end of the year in the amount of \$2,873,518, a reduction of \$1,257,419 from the prior year as all principal and interest payments were made in a timely manner.

More detailed information about the Authority's long-term obligations is presented in Note 6 of the notes to the basic financial statements.

**Economic Factors and Next Year's Budget and Rates**

The Authority's Board of Directors and management consider many factors when setting the annual budget. One of the most important factors affecting the budget is ensuring sufficient funds are available to meet ongoing costs of operation.

**Contacting the Authority's Financial Management**

Questions regarding any information provided in this report or requests for additional financial information should be addressed to:

Kalamazoo County Consolidated Dispatch Authority  
7040 Stadium Drive  
Kalamazoo, MI 49009



**KALAMAZOO COUNTY CONSOLIDATED DISPATCH AUTHORITY****STATEMENT OF NET POSITION  
December 31, 2023****Assets**

## Current assets:

Cash and cash equivalents	\$	4,509,616
Accounts receivable		781,192
Prepaid expenses		293,901
Total current assets	\$	<u>5,584,709</u>

## Noncurrent assets:

Capital assets not being depreciated	\$	331,306
Capital assets net of accumulated depreciated		12,803,283
Total noncurrent assets	\$	<u>13,134,589</u>
<b>Total Assets</b>	\$	<u><u>18,719,298</u></u>

**Liabilities**

## Current liabilities:

Accounts payable	\$	91,505
Accrued liabilities		99,332
Accrued interest payable		5,300
Current portion - note payable		1,269,536
Current portion - lease payable		18,516
Total current liabilities	\$	<u>1,484,189</u>

## Noncurrent liabilities:

Notes payable, due in more than one year	\$	1,301,148
Lease payable, due in more than one year		284,318
Total noncurrent liabilities	\$	<u>1,585,466</u>
<b>Total Liabilities</b>	\$	<u><u>3,069,655</u></u>

**Deferred Inflows of Resources**

Future lease revenue	\$	<u>45,028</u>
----------------------	----	---------------

**Net Position**

Net investment in capital assets	\$	10,261,071
Restricted - for training		7,503
Unrestricted		5,336,041
<b>Total Net Position</b>	\$	<u><u>15,604,615</u></u>

*The Notes to Financial Statements are an integral part of this statement.*

**KALAMAZOO COUNTY CONSOLIDATED DISPATCH AUTHORITY****STATEMENT OF ACTIVITIES  
For the Year Ended December 31, 2023**

<b>Operating Revenues</b>	
Charges for services	\$ 1,768,487
Operating grants and contributions	7,141,368
<b>Total operating revenues</b>	<b>\$ 8,909,855</b>
<b>Operating Expenses</b>	
Public safety:	
Dispatch services	\$ 6,044,051
Depreciation/amortization	481,301
Interest	92,254
<b>Total operating expenses</b>	<b>\$ 6,617,606</b>
<b>Net operating income</b>	<b>\$ 2,292,249</b>
<b>Non-operating income</b>	
Investment return	\$ 175,090
<b>Change in net position</b>	<b>\$ 2,467,339</b>
<b>Net Position-Beginning of year</b>	<b>13,137,276</b>
<b>Net Position-Ending</b>	<b>\$ 15,604,615</b>

*The Notes to Financial Statements are an integral part of this statement.*

**KALAMAZOO COUNTY CONSOLIDATED DISPATCH AUTHORITY**

**BALANCE SHEET  
December 31, 2023**

	General Fund	Capital Project Fund	Total
<b>Assets:</b>			
Cash and cash equivalents	\$ 2,009,616	\$ 2,500,000	\$ 4,509,616
Accounts receivable	781,192	-	781,192
Prepaid expenses	293,901	-	293,901
<b>Total Assets</b>	<b>\$ 3,084,709</b>	<b>\$ 2,500,000</b>	<b>\$ 5,584,709</b>
<b>Liabilities:</b>			
Accounts payable	\$ 91,505	\$ -	\$ 91,505
Accrued payroll	99,332	-	99,332
<b>Total Liabilities</b>	<b>\$ 190,837</b>	<b>\$ -</b>	<b>\$ 190,837</b>
<b>Deferred Inflows of Resources:</b>			
Future lease revenue	\$ 45,028	\$ -	\$ 45,028
<b>Fund Balances:</b>			
Nonspendable	\$ 293,901	\$ -	\$ 293,901
Committed for capital projects	-	2,500,000	2,500,000
Restricted for training	7,503	-	7,503
Unassigned	2,547,440	-	2,547,440
<b>Total Fund Balance</b>	<b>\$ 2,848,844</b>	<b>\$ 2,500,000</b>	<b>\$ 5,348,844</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balance</b>	<b>\$ 3,084,709</b>	<b>\$ 2,500,000</b>	<b>\$ 5,584,709</b>

*The Notes to Financial Statements are an integral part of this statement.*

**KALAMAZOO COUNTY CONSOLIDATED DISPATCH AUTHORITY**

**RECONCILIATION OF THE BALANCE SHEET TO THE STATEMENT OF NET POSITION  
For the Year Ended December 31, 2023**

<b>Total Governmental Fund Balances</b>	\$ 5,348,844
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Capital assets, net of accumulated depreciation/amortization used in governmental activities are not current financial resources and, therefore, are not reported in the governmental funds	13,134,589
Interest payable on long-term debt does not require current financial resources and as a result, interest payable is not reported as a liability in the governmental funds balance sheet.	(5,300)
Long-term liabilities are not due and payable in the current period and, therefore, they are reported in the governmental funds balance sheet:	
Installment purchase agreement	(2,570,684)
Tower leases	(302,834)
<b>Net Position of Governmental Activities</b>	<u><u>\$ 15,604,615</u></u>

*The Notes to Financial Statements are an integral part of this statement.*

**KALAMAZOO COUNTY CONSOLIDATED DISPATCH AUTHORITY****STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCES  
For the Year Ended December 31, 2023**

	General Fund	Capital Project Fund	Total
<b>Revenues:</b>			
Federal grants	\$ 295,307	\$ -	\$ 295,307
Charges for services	1,756,295	-	1,756,295
Contributions from local units	6,846,061	-	6,846,061
Interest and rentals	183,790	-	183,790
Other	3,492	-	3,492
Total Revenues	<u>\$ 9,084,945</u>	<u>\$ -</u>	<u>\$ 9,084,945</u>
<b>Expenditures:</b>			
Public safety	\$ 5,626,821	\$ -	\$ 5,626,821
Debt service:			
Principal	1,238,692	-	1,238,692
Interest	94,854	-	94,854
Capital outlay	603,702	-	603,702
Total Expenditures	<u>\$ 7,564,069</u>	<u>\$ -</u>	<u>\$ 7,564,069</u>
Excess of Revenues Over Expenditures	<u>\$ 1,520,876</u>	<u>\$ -</u>	<u>\$ 1,520,876</u>
<b>Other Financing Sources (Uses):</b>			
Transfers in	\$ -	\$ 2,500,000	\$ 2,500,000
Transfers out	(2,500,000)	-	(2,500,000)
Total Other Financing Sources (Uses)	<u>\$ (2,500,000)</u>	<u>\$ 2,500,000</u>	<u>\$ -</u>
Net Change in Fund Balance	\$ (979,124)	\$ 2,500,000	\$ 1,520,876
Fund Balance-Beginning of Year	3,827,968	-	3,827,968
Fund Balance-End of Year	<u>\$ 2,848,844</u>	<u>\$ 2,500,000</u>	<u>\$ 5,348,844</u>

*The Notes to Financial Statements are an integral part of this statement.*

**KALAMAZOO COUNTY CONSOLIDATED DISPATCH AUTHORITY**

**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND  
BALANCES TO THE STATEMENT OF ACTIVITIES  
For the Year Ended December 31, 2023**

<b>Net Change in Fund Balances - Total Governmental Funds</b>	\$ 1,520,876
Amounts reported for governmental activities in the Statement of Activities are different because:	
Governmental funds report capital outlays as expenditures in the Statement of Activities; these costs are allocated over their estimated useful lives and reported as follows:	
Assets acquired	167,745
Depreciation expense	(461,708)
Amortization of right of use assets	(19,593)
Lease payment principle portion	18,727
Repayment of bond principal is an expenditure in the governmental funds, but reduces the liability in the Statement of Net Position	1,238,692
Change in other assets/liabilities - increase in accrued interest payable	<u>2,600</u>
<b>Net Change in Net Position of Governmental Activities</b>	<u><u>\$ 2,467,339</u></u>

*The Notes to Financial Statements are an integral part of this statement.*

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The accounting policies of the Kalamazoo County Consolidated Dispatch Authority (the “Authority”) conform to accounting principles generally accepted in the United States of America (“GAAP”) as applicable to governmental units. In accordance with these guidelines, there are no component units to be included in these financial statements. The following is a summary of the significant accounting policies.

**A. REPORTING ENTITY**

The Authority is a discretely presented component unit Governmental Fund of the County of Kalamazoo, Michigan (the County). The Authority works to provide dispatch and integrated communication of emergency police, fire, and medical services within Kalamazoo County.

The basic financial statements of the Authority do not include other operations of the County.

**B. GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS**

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all activities of the Authority. Governmental activities are normally supported by contributions from local units and surcharge revenues.

The statement of activities demonstrates the degree to which the direct expenses of a given function are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. Program revenues include: (1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function; and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function. Interest and other items not properly included among program revenues are reported instead as general revenues.

**C. MEASUREMENT FOCUS, BASIS OF ACCOUNTING, AND FINANCIAL STATEMENT PRESENTATION**

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenues as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available if they are collected within the current period, or soon enough thereafter, to pay liabilities of the current period. For this purpose, the Authority generally considers revenues to be available if they are expected to be collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, expenditures relating to compensated absences, and claims and judgments are recorded only when payment is due.

Grants, charges for services, and interest associated with the current fiscal period are all considered to be susceptible to accrual and have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable only when cash is received by the Authority.

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED**

The Authority reports two major governmental funds, its General Fund and Capital Project Fund. The General Fund accounts for all financial resources of the Authority. The Capital Project Fund accounts for all capital projects the Authority is involved in.

Amounts reported as program revenues include: (1) charges to customers or applicants for goods, services, or privileges provided and (2) operating and capital grants and contributions. Internally dedicated resources are reported as general revenues rather than as program revenues.

**D. ASSETS, LIABILITIES, AND EQUITY**

Cash and cash equivalents - Cash is considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition. Investments are reported at fair value.

Receivables - All receivables are considered to be fully collectible and are due within one year.

Prepaid items - Certain payments to vendors reflect costs applicable to future fiscal years and are recorded as prepaid items.

Capital assets - Capital assets, which include property, equipment, and vehicles, are defined by the Authority as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value as of the date received. Right of use assets of the Authority are amortized using the straight-line method over the shorter of the lease period or the estimated useful lives. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

Capital assets are depreciated using the straight-line method over the following estimated useful lives:

Buildings and improvements	40 years
Equipment	5 to 15 years
Software	6 years
Right of use - leased equipment	3 to 20 years

Net position - Net position represents the difference between assets and liabilities. The Authority currently reports two categories of net position, net investment in capital assets and unrestricted net position.

Leases - lessee - The Authority is a lessee for four leases of towers. The Authority recognizes a lease liability and an intangible right-of-use lease asset in the government-wide financial statements. The Authority recognizes lease liabilities with an initial, individual value of \$10,000 or more.



**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED**

At the commencement of a lease, the Authority initially measures the lease liability at the present value of payments expected to be made during the lease term. Subsequently, the lease liability is reduced by the principal portion of lease payments made. The lease asset is initially measured as the initial amount of the lease liability, adjusted for lease payments made at or before the lease commencement date, plus certain initial direct costs. Subsequently, the lease asset is amortized on a straight-line basis over its useful life.

Key estimates and judgements related to leases include how the Authority determines (1) the discount rate it uses to discount the expected lease payments to present value, (2) lease term, and (3) lease payments.

- The Authority uses the interest rate charged by the lessor as the discount rate. When the interest rate charged by the lessor is not provided, the Authority generally uses its estimated incremental borrowing rate as the discount rate for leases.
- The lease term includes the noncancelable period of the lease. Lease payments included in the measurement of the lease liability are composed of fixed payments and purchase option price that the Authority is reasonably certain to exercise.

The Authority monitors changes in circumstances that would require a remeasurement of its lease and will remeasure the lease asset and liability if certain changes occur that are expected to significantly affect the amount of the lease liability.

Lease assets are reported with other capital assets and lease liabilities are reported with long-term obligations on the statement of net position.

Leases - lessor - The Authority is a lessor for a lease of an ATM site rental agreement. The Authority recognizes a lease receivable and a deferred inflow of resources in the government-wide and governmental fund financial statements.

At the commencement of a lease, the Authority initially measures the lease receivable at the present value of payments expected to be received during the lease term. Subsequently, the lease receivable is reduced by the principal portion of lease payments received. The deferred inflow of resources is initially measured as the initial amount of the lease receivable, adjusted for lease payment received at or before the lease commencement date. Subsequently, the deferred inflow of resources is recognized as revenue over the life of the lease term. Key estimates and judgements include how the Authority determines (1) the discount rate it uses to discount the expected lease receipts to present value, (2) lease term, and (3) lease receipts.

- The Authority uses its estimated incremental borrowing rate as the discount rate for leases.
- The lease term includes the noncancelable period of the lease. Lease receipts included in the measurement of the lease receivable is composed of fixed payments from the lessee.

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONCLUDED**

The Authority monitors changes in circumstances that would require a remeasurement of this lease and will remeasure the lease receivable and deferred inflows of resources if certain changes occur that are expected to significantly affect the amount of the lease receivable.

Deferred outflows of resources - In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then.

Deferred inflows of resources - In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and will not be recognized as an inflow of sources (revenue) until that time. The Authority reports one deferred inflow of resources from one source: leases. These amounts are long-term leases entered into by the Authority in which the Authority is the lessor for. These amounts are recognized over the term of the lease agreements.

Net position flow assumption - Sometimes, the Authority will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted - net position and unrestricted - net position in the government-wide financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the Authority's policy to consider restricted - net position to have been depleted before unrestricted - net position is applied.

Fund equity flow assumption - Governmental funds report nonspendable fund balances for amounts that cannot be spent because they are either (a) not in spendable form or (b) legally required to be maintained intact. Restricted fund balances are reported when externally imposed constraints are placed on the use of resources by grantors, contributors, or laws and regulations of other governments. Committed fund balance is imposed by formal action of the Authority's Board. The Authority Board retains the authority to assign fund balances as to purpose. Unassigned fund balances are amounts that do not fall into any other category above. When the Authority incurs an expenditure for purposes for which various fund balance classifications can be used, it is the Authority's policy to use the restricted fund balance first, followed by committed fund balance, then assigned fund balance and, finally, unassigned fund balance.

Use of estimates - The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the period. Accordingly, actual results could differ from those estimates.

**NOTE 2 – STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY**

Budgetary information - An annual budget is adopted on a basis consistent with GAAP for the General Fund. The budget document presents information by function and line-item. The legal level of budgetary control adopted by the governing body is the function level. Budget appropriations are considered to be spent once the goods are delivered or the services rendered. All annual appropriations lapse at the end of the fiscal year.

**NOTE 3 – CASH AND INVESTMENTS**

Deposits - State statutes and the Authority's investment policy authorize the Authority to make deposits in the accounts of federally insured banks, credit unions, and savings and loan associations. The Authority's deposits are in accordance with statutory authority. As of December 31, 2023, the Authority had deposits with a carrying amount of \$581,260.

Custodial credit risk is the risk that, in the event of the failure of a financial institution, the Authority will not be able to recover its deposits. The Authority's investment policy does not specifically address custodial credit risk for deposits. At December 31, 2023, \$331,260 of the Authority's bank balances of \$581,260 was exposed to custodial credit risk because it was uninsured and uncollateralized.

Investments - State statutes and the Authority's investment policy authorize the Authority to invest in a) obligations of the U.S. Treasury, agencies, and instrumentalities; b) commercial paper rated within the two (2) highest rate classifications, which mature not more than 270 days after the date of purchase; c) repurchase agreements, collateralized by U.S. governmental securities; d) bankers' acceptances; e) mutual funds composed of otherwise legal investments; and f) investment pools organized under the local government investment pool act.

Credit risk - Credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This risk is measured by the assignment of a rating by a nationally recognized statistical rating organization. The Authority's investment policy does not contain requirements that would limit exposure to credit risk for investments. The credit quality ratings of the Authority's investments are as follows:

<u>Investment Type</u>	<u>Fair Value</u>	<u>Rating</u>	<u>Rating Organization</u>
Michigan CLASS Investment Pool	\$ 3,955,392	AAAm	Standard and Poor's

Investments in entities that calculate net asset value per share - The Authority holds shares in an investment pool where the fair value of the investment is measured on a recurring basis using net asset value per share of the investment pool as a practical expedient. At December 31, 2023, the fair value, unfunded commitments, and redemption rules of these investments are as follows:

	<u>Michigan CLASS</u>
Fair value at December 31, 2023	\$ 3,955,392
Unfunded commitments	none
Redemption frequency	n/a
Notice period	none

**NOTE 4 – CAPITAL ASSETS**

Capital asset activity for the year ended December 31, 2023, was as follows:

	As Restated Beginning Balance	Additions	Disposals	Ending Balance
<b><i>Governmental activities:</i></b>				
Capital assets not being depreciated:				
Land	\$ 329,306	\$ 2,000	\$ -	\$ 331,306
Construction in progress	8,148,996	-	(8,148,996)	-
Subtotal	<u>\$ 8,478,302</u>	<u>\$ 2,000</u>	<u>\$ (8,148,996)</u>	<u>\$ 331,306</u>
Capital assets being depreciated/amortized				
Buildings and improvements	\$ 2,621,248	\$ 41,050	\$ -	\$ 2,662,298
Equipment and furnishings	3,414,375	8,273,691	-	11,688,066
Right of use - leased equipment	430,196	-	-	430,196
Subtotal	<u>\$ 6,465,819</u>	<u>\$ 8,314,741</u>	<u>\$ -</u>	<u>\$ 14,780,560</u>
Less: Accumulated depreciation/amortization				
Buildings and improvements	\$ (462,711)	\$ (101,320)	\$ -	\$ (564,031)
Equipment and furnishings	(908,054)	(360,388)	-	(1,268,442)
Right of use - leased equipment	(125,211)	(19,593)	-	(144,804)
Subtotal	<u>\$ (1,495,976)</u>	<u>\$ (481,301)</u>	<u>\$ -</u>	<u>\$ (1,977,277)</u>
Total capital assets being depreciated/amortized	<u>\$ 4,969,843</u>			<u>\$ 12,803,283</u>
<b>Governmental activities capital assets, net</b>	<u><u>\$ 13,448,145</u></u>			<u><u>\$ 13,134,589</u></u>

Depreciation/amortization expense for 2023 was \$481,301 and was charged to the public safety function.

**NOTE 5 – RISK MANAGEMENT**

The Authority is exposed to various risks of loss related to property loss, torts, errors and omissions, employee injuries (workers' compensation) and medical benefits provided to employees. The Authority has purchased commercial insurance for each of these claims and is neither self-insured, nor participates in a shared-risk pool. During the past period, settlements did not exceed insurance coverage.

**NOTE 6 – LONG-TERM OBLIGATIONS**

*Governmental Activities:*

Direct Borrowing and Direct Placement

In 2020, the Authority entered into an installment purchase agreement for \$6,200,975 due in annual installments of \$1,333,546 through 12/1/2025.

\$ 2,570,684

In 2021, the Authority entered into a twenty-year tower lease due in annual installments of \$2,400 increasing by (2%) after the first three years and every three years thereafter through 2063.

67,159

In 2021, the Authority entered into a twenty-year tower lease due in annual installments of \$2,400 through 2041.

33,273

In 2021, the Authority entered into a twenty-year tower lease due in annual installments of \$1,200 through 2041.

16,637

In 2015, the Authority entered into a twenty-year tower lease due in monthly installments of \$1,500 for first five years then annual (4%) increases for the next five years, then annual (3%) increases for the two remaining five year terms.

185,765

Total direct borrowing and direct placement

\$ 2,873,518

Total long-term debt

\$ 2,873,518

Long-term obligation activity for the year ended December 31, 2023, was as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
<b>Direct Borrowings and Direct Placement</b>					
Installment purchase agreement	\$ 3,809,376	\$ -	\$ (1,238,692)	\$ 2,570,684	\$ 1,269,536
Tower leases	321,561	-	(18,727)	302,834	18,516
Total Direct Borrowings and Direct Placement	<u>\$ 4,130,937</u>	<u>\$ -</u>	<u>\$ (1,257,419)</u>	<u>\$ 2,873,518</u>	<u>\$ 1,288,052</u>

**NOTE 6 – LONG-TERM OBLIGATIONS, CONCLUDED**

Debt service requirements at December 31, 2023, are as follows:

Year Ended December 31,	Direct Borrowing and Direct Placement	
	Principal	Interest
2024	\$ 1,288,052	\$ 71,354
2025	1,319,594	39,283
2026	18,911	6,419
2027	19,387	5,943
2028	19,925	5,453
2029-2033	107,564	19,478
2034-2038	41,375	9,000
2039-2043	14,568	6,147
2044-2048	9,008	4,941
2049-2053	10,740	3,716
2054-2058	12,657	2,265
2059-2062	11,737	595
Totals	<u>\$ 2,873,518</u>	<u>\$ 174,594</u>

All outstanding debt of the Authority is direct placement or direct borrowing debt.

**NOTE 7 – DEFINED CONTRIBUTION PENSION PLAN**

The Authority provides pension benefits for the Executive Director through a defined contribution plan. In a defined contribution plan, benefits depend solely on amounts contributed to the plan, plus investment earnings. The executive director is eligible to participate after the date of hire. The Authority contributes an amount equal to 10% and the executive director has the option to contribute. The Authority's contributions for the executive director (and interest allocated to the employee's account) are fully vested upon entering the plan. The Authority made the required contributions of \$12,851, for the year ended December 31, 2023. At December 31, 2023, the Authority reported no accrued liability as part of the contributions to the plan. The Authority is not a trustee of the plan, nor is the Authority responsible for investment management of plan assets.

The Authority also provides pension benefits for all employees except the Executive Director through a defined contribution plan. The employees are eligible to participate after the date of hire. The Authority contributes an amount equal to 5% and the employees have the option to contribute. The Authority will match employee contributions up to a maximum of an additional 3%. The Authority's contributions for the employees (and interest allocated to the employee's account) are fully vested upon the completion of two years of service. The Authority made the required contributions of \$254,922, for the year ended December 31, 2023. At December 31, 2023, the Authority reported no accrued liability as part of the contributions to the plan. The Authority is not a trustee of the plan, nor is the Authority responsible for investment management of plan assets.

Forfeitures may be used to reduce or reallocate employer contributions. There were forfeitures of \$7,491 during the current fiscal year that were used to reduce the Authorities pension expense.

**NOTE 8 – DEFERRED COMPENSATION PLAN**

The Authority offers its employees a deferred compensation plan created in accordance with Internal Revenue Code, Section 457. The assets of the plan were held in trust (custodial accounts) as described in IRC Section 457(g) for the exclusive benefit of the participants (employees) and their beneficiaries. The custodian thereof for the exclusive benefit of the participants, holds the custodial accounts for the beneficiaries of this Section 457 plan and the assets may not be diverted to any other use. The administrators are agents of the employer for purposes of providing direction to the custodian of the custodial account from time to time for the investment of the funds held in the account, transfer of assets to or from the account, and all other matters. In accordance with the provisions of GASB Statement No. 32, plan balances and activities are not reflected in the Authority's financial statements.

**NOTE 9 – UPCOMING ACCOUNTING PRONOUNCEMENTS**

In June 2022, the GASB issued Statement No. 100, *Accounting Changes and Error Corrections - an amendment of GASB Statement No. 62*. This Statement prescribes the accounting and financial reporting for (1) each type of accounting change and (2) error corrections. This Statement requires that (a) changes in accounting principles and error corrections be reported retroactively by restating prior periods, (b) changes to or within the financial reporting entity be reported by adjusting beginning balances of the current period, and (c) changes in accounting estimates be reported prospectively by recognizing the change in the current period. The Authority is currently evaluating the impact this standard will have on the financial statements when adopted during 2024.

In June 2022, the GASB issued Statement No. 101, *Compensated Absences*. This Statement requires that liabilities for compensated absences be recognized for (1) leave that has not been used and (2) leave that has been used but not yet paid in cash or settled through noncash means. A liability should be recognized for leave that has not been used if (a) the leave is attributable to services already rendered, (b) the leave accumulates, and (c) the leave is more likely than not to be used for time off or otherwise paid in cash or settled through noncash means. This Statement also establishes guidance for measuring a liability for leave that has not been used, generally using an employee's pay rate as of the date of the financial statements. The Authority is currently evaluating the impact this standard will have on the financial statements when adopted during 2024.

**NOTE 10 – INTERFUND TRANSFERS**

<u>Transfers In</u>	<u>Transfers Out</u> General Fund	<u>Total</u>
Capital Project Fund	\$ 2,500,000	\$ 2,500,000

The General Fund transferred funds to the Capital Project Fund for various capital projects for future fiscal years.

**NOTE 11 – CHANGE IN ACCOUNTING PRINCIPLE**

For the year ended December 31, 2023, the Authority implemented the following new pronouncement: GASB Statement No. 96, *Subscription-based Information Technology Arrangements*.

**Summary:**

GASB Statement No. 96, *Subscription-based Information Technology Arrangements* was issued in May 2020. This Statement provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (“SBITAs”) for government end users (governments). This Statement (1) defines a SBITA; (2) establishes that a SBITA results in a right-to-use subscription asset - an intangible asset - and a corresponding subscription liability; (3) provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA; and (4) requires note disclosures regarding a SBITA. To the extent relevant, the standards for SBITAs are based on the standards established in Statement No. 87, *Leases*, as amended.

There was no material impact on the Authority’s financial statement after the adoption of GASB Statement 96.

**NOTE 12 – SUBSEQUENT EVENTS**

The Authority has evaluated subsequent events through April 30, 2024, the date the financial statements were available to be issued. No events or transactions occurred during this period which requires recognition or disclosure in the financial statements.



## **REQUIRED SUPPLEMENTARY INFORMATION**

**KALAMAZOO COUNTY CONSOLIDATED DISPATCH AUTHORITY**

**BUDGETARY COMPARISON SCHEDULE – GENERAL FUND  
FOR THE YEAR ENDED DECEMBER 31, 2023**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenue:				
Federal grants	\$ -	\$ 295,307	\$ 295,307	\$ -
Charges for services	1,619,960	1,619,960	1,756,295	136,335
Contributions from local units	6,845,900	6,845,900	6,846,061	161
Interest and rentals	22,200	149,700	183,790	34,090
Other	50	1,612	3,492	1,880
Total revenue	<u>\$ 8,488,110</u>	<u>\$ 8,912,479</u>	<u>\$ 9,084,945</u>	<u>\$ 172,466</u>
Expenditures:				
Public safety:				
Personnel costs	\$ 3,963,608	\$ 3,974,333	\$ 3,661,172	\$ 313,161
Employee benefits	1,338,364	1,178,150	1,084,689	93,461
Contractual services	712,886	727,313	528,932	198,381
Professional services	39,100	39,100	27,441	11,659
Insurance	60,000	51,000	50,465	535
Repairs and maintenance	25,000	28,000	22,072	5,928
Travel	40,000	40,000	40,496	(496)
Supplies	32,500	32,500	19,394	13,106
Utilities	180,420	191,420	167,352	24,068
Miscellaneous	42,000	42,000	24,808	17,192
Debt service:				
Principal	1,238,692	1,238,692	1,238,692	-
Interest	94,854	94,854	94,854	-
Capital outlay	810,633	781,258	603,702	177,556
Total expenditures	<u>\$ 8,578,057</u>	<u>\$ 8,418,620</u>	<u>\$ 7,564,069</u>	<u>\$ 854,551</u>
Excess (deficiency) of revenue over (under) expenditures	<u>\$ (89,947)</u>	<u>\$ 493,859</u>	<u>\$ 1,520,876</u>	<u>\$ 1,027,017</u>
Other financing sources (uses):				
Operating transfers out	<u>\$ (2,500,000)</u>	<u>\$ (2,500,000)</u>	<u>\$ (2,500,000)</u>	<u>\$ -</u>
Total other financing sources (uses)	<u>\$ (2,500,000)</u>	<u>\$ (2,500,000)</u>	<u>\$ (2,500,000)</u>	<u>\$ -</u>
Net Changes in Fund Balances	<u>\$ (2,589,947)</u>	<u>\$ (2,006,141)</u>	<u>\$ (979,124)</u>	<u>\$ 1,027,017</u>
Fund balance - beginning	<u>3,827,968</u>	<u>3,827,968</u>	<u>3,827,968</u>	
Fund balance - ending	<u>\$ 1,238,021</u>	<u>\$ 1,821,827</u>	<u>\$ 2,848,844</u>	

## **COMPLIANCE LETTER**



**INDEPENDENT AUDITOR’S REPORT ON INTERNAL CONTROL OVER  
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED  
ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE  
WITH *GOVERNMENT AUDITING STANDARDS***

To the Board of Directors of  
Kalamazoo County Consolidated Dispatch Authority  
Kalamazoo, Michigan

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the business activities of Kalamazoo County Consolidated Dispatch Authority (the “Authority”), as of and for the year ended December 31, 2023, and the related notes to the financial statements, which collectively comprise the Authority’s financial statements and have issued our report thereon dated April 30, 2024.

**Report on Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the Authority’s internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Authority’s internal control. Accordingly, we do not express an opinion on the effectiveness of the Authority’s internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity’s financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did identify a deficiency in internal control, described in the accompanying schedule of findings and responses (2023-001) that we consider to be a material weakness.

**Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Authority’s financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

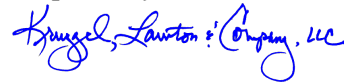
### **Authority's Response to Findings**

The Authority's response to the findings identified in our audit is described in the accompanying schedule of findings and responses. The Authority's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Authority's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Respectfully submitted,



Certified Public Accountants

St. Joseph, Michigan  
April 30, 2024

## SECTION I – FINANCIAL STATEMENT FINDINGS

### **Finding 2023-001 Material Weakness – Preparation of GAAP Financial Statements**

**Condition:** As is the case with many small and medium-sized governmental entities, the Kalamazoo County Consolidated Dispatch Authority (the “Authority”) has historically relied on its independent external auditors to assist in the preparation of the government-wide financial statements, fund financial statements, and notes to financial statements as part of its external financial reporting process. Accordingly, the Authority’s ability to prepare financial statements in accordance with generally accepted accounting principles (“GAAP”) is based, in part, on its reliance on its external auditors, who by definition, cannot be considered part of the Authority’s internal controls.

**Criteria:** All Michigan governments are required to prepare financial statements in accordance with GAAP. This is the responsibility of the Authority’s management. The preparation of financial statements in accordance with GAAP requires internal controls over both: 1) recording, processing and summarizing accounting data (maintaining internal accounting books and records); and 2) reporting government-wide and fund financial statements, including the related notes to financial statements (external financial reporting).

**Cause:** This condition was caused by the Authority’s decision to outsource the preparation of its annual financial statements to the auditors. This decision was based on the determination that it would be more cost effective to outsource this function rather than invest the time and incur the expense to obtain the necessary training and expertise for the Authority to prepare this information internally.

**Effect:** The Authority lacks internal controls over the preparation of financial statements in accordance with GAAP, and instead relies, in part, on its external auditors for assistance with this duty.

**Recommendation:** We recommend that the Authority’s management evaluate the cost versus benefit of establishing internal controls over the preparation of financial statements in accordance with GAAP, and determine if it is in the best interests of the Authority to outsource this duty to its external auditors. If the Authority continues to rely on its external auditors to prepare the financial statements, we recommend that the board designate a responsible Authority official to carefully review the draft financial statements, including the notes, prior to approving them and accepting responsibility for their content and presentation.

**Management Response:** Management is aware of this deficiency. However, the Authority has determined that the cost of contracting a qualified independent third party to prepare the financial statements would not be cost effective.

## SECTION II - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

The Authority has spent under the \$750,000 threshold for federal expenditures and is not required to have a single audit under the Uniform Guidance.