



# 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