



Kalamazoo County Consolidated Dispatch Authority



DATE: October 14, 2024

TO: Finance Committee Members and Board of Directors

FROM: Jeff Troyer
KCCDA Executive Director

SUBJECT: Fiscal Year 2024 General Fund Budget Amendment – REVISION II

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

The following items are key changes included in this proposal:

2911 – GENERAL OPERATIONS

REVENUES

- **Property Taxes**

An increase of \$13,718 to account for disbursement of tax increment revenue from the Stryker Brownfield Plan.

The first year of the 911 millage (2021), KCCDA received a close/zero out balance distribution after the County's audit based on the estimated appropriation distributed and the monies that were collected for that tax year. KCCDA did not receive the same for 2022 or 2023. Administration inquired about this with the County Finance Director Ryan Post in August and Post advised on October 14th, that the County will be distributing the balance of the 911 millage fund for those two fiscal years totaling \$796,197. Therefore, these monies are also included in the increase.

- **Interest Earned**

Interest earned is increasing by \$40,000 due to the performance of KCCDA's fund balance in respective accounts. KCCDA has averaged just over \$20,000 of interest per month.

- **Miscellaneous Revenue**

KCCDA received down payment refunds from Consumers Energy for three new tower sites as part of the Kalamazoo MPSCS Simulcast Subsystem expansion project. These refunds increase this line item by \$11,482.



Kalamazoo County Consolidated Dispatch Authority



EXPENDITURES

- **Wages - Regular**

The total budgetary amount is being decreased by \$35,000. The following are the line-item subdivision changes:

- ECO-II's are decreasing \$213,000 – This change is primarily due to resolution 2024-01 which transition four ECO-II positions to ECO-I's.
- ECO-I's are increasing \$162,500 (resolution 2024-01)
- Dispatch Supervisors are increasing \$15,500 – this is due to recalculation of extra wages due to no short day.

- **Wages - Overtime**

Overtime wages are increasing by \$35,000 for a new total of \$390,539.

- **Payment in Lieu of Benefits**

Payment in Lieu is increasing \$5,275 based on actual employee elections.

- **Health, Dental, and Vision Insurance**

These are all decreasing due to actual employee elections and vacant positions – Health insurance being reduced by \$50,000, Dental by \$3,000, and Vision is going down \$1,300.

- **Life Insurance**

Increasing by \$1,590 for a new total of \$11,404.

- **Services and Other Charges**

The following are minor line-item changes in the Services and Other Charges categorical but balance each other out:

- Physical Exams is increasing by \$1,000
- Training – Registration is increasing \$2,000
- Training – Lodging is increasing \$3,000
- Dues & Subscriptions is increasing \$2,000
- Water & Sewer is increasing by \$1,000
- Insurance Premiums are decreasing \$7,000

- **Small Equipment**

Increase small equipment by \$5,000 equating to a total of \$30,000.

- **Lease – Facility**

KCCDA has a proposed Lease Agreement with the City of Portage for back-up dispatch center space. If approved, there will be one or two months of the lease in 2024. Therefore, this is a new line-item (992.010) and will increase expenditures by \$3,600.



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- **Transfers Out – Capital Projects Fund**
Increase transfers out to the Capital Projects Fund by \$750,000.

2913 – TRAINING

REVENUES

- **Surcharge Revenue – State 911**
An increase of \$5,000 in State surcharge revenue that is statutorily protected for Emergency Telecommunicator Training.

EXPENDITURES

- **Training/Registrations**
A \$5,000 increase to trainings for Adam Timm Training that will be on site at KCCDA in November and mandatory for all staff.

ATTACHMENTS/REPORTS

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

- ✓ 2024 Budget Amendment – REVISION II Net Changes
This document, pages 4 through 6, shows the original adopted budget, net changes resulting from any line-item transfers (year-to-date) and Revision I, the proposed net changes in this amendment (Revision II), and the new revised budget.
- ✓ 10 Year General Fund Operations Budget and Fund Balance Forecast
Page 7 is a categorical budget and fund balance forecast for years 2023 (year-end actuals) through 2032.

GENERAL FUND SUMMARY

The proposed budget amendment, Revision II, increases revenues by \$866,397, reduces actual expenditures by \$31,835 but transfers an additional \$750,000 to the capital projects fund equating to a net surplus change for this amendment of \$148,232. The amendment results in revised total expenditures and transfers out of \$9,892,794. KCCDA can expect an anticipated general fund surplus at year's end totaling \$240,156.

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

Kalamazoo County Consolidated Dispatch Authority
2024 Budget Amendment - REVISION II 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
REVENUES															
400.000 Use of Fund Balance					0					0	0	0	0	0	0
402.000 Property Taxes	6,597,500		196,400	809,915	7,603,815					0	6,597,500	0	196,400	809,915	7,603,815
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			5,000	50,000	529,000	0	0	5,000	534,000
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	40,000	240,000					0	100,000	0	100,000	40,000	240,000
667.000 Rent/Lease Revenue	8,700				8,700					0	8,700	0	0	0	8,700
671.000 Miscellaneous Revenue	50		1,363	11,482	12,895					0	50	0	1,363	11,482	12,895
673.000 Sale of Assets			800		800					0	0	0	800	0	800
TOTAL REVENUES	\$ 8,922,990	\$ -	\$ 298,563	\$ 861,397	\$ 10,082,950	\$ 45,000	\$ -	\$ -	\$ 5,000	\$ 50,000	\$ 8,967,990	\$ -	\$ 298,563	\$ 866,397	\$ 10,132,950
EXPENDITURES															
700-718 Personnel Services															
702.010 Salaries - Administration	340,976				340,976					0	340,976	0	0	0	340,976
702.020 Wages - Regular	3,072,895			(35,000)	3,037,895	13,000				13,000	3,085,895	0	0	(35,000)	3,050,895
702.030 Wages - Overtime	355,539			35,000	390,539					0	355,539	0	0	35,000	390,539
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			5,275	18,075					0	12,800	0	0	5,275	18,075
715.010 Auto Allowance	8,683				8,683					0	8,683	0	0	0	8,683
Personnel Services Subtotal	4,065,163	0	0	5,275	4,070,438	13,000	0	0	0	13,000	4,078,163	0	0	5,275	4,083,438
719-725 Benefits and Taxes															
719.000 Workers Comp Insurance	14,437				14,437					0	14,437	0	0	0	14,437
720.010 Medical/Health Insurance	447,239			(50,000)	397,239					0	447,239	0	0	(50,000)	397,239
720.020 Dental Insurance	34,265			(3,000)	31,265					0	34,265	0	0	(3,000)	31,265
720.030 Vision Insurance	6,588			(1,300)	5,288					0	6,588	0	0	(1,300)	5,288
720.040 Life Insurance	9,814			1,590	11,404					0	9,814	0	0	1,590	11,404
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
Benefits and Taxes Subtotal	1,496,473	0	0	(52,710)	1,443,763	0	0	0	0	0	1,496,473	0	0	(52,710)	1,443,763
726-799 Supplies															
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
Supplies Subtotal	32,500	0	0	0	32,500	0	0	0	0	0	32,500	0	0	0	32,500
800-969 Services and Other Charges															
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			1,000	3,500					0	2,500		0	1,000	3,500
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			2,000	14,000	24,000			5,000	29,000	36,000		0	7,000	43,000
870.020 Travel - Lodging	15,000			3,000	18,000	2,500				2,500	17,500		0	3,000	20,500
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			2,000	12,000					0	10,000		0	2,000	12,000
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			1,000	6,000					0	5,000		0	1,000	6,000
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			(7,000)	53,000					0	60,000		0	(7,000)	53,000
Services and Other Charges Subtotal	1,156,946	0	5,000	2,000	1,163,946	32,000	0	0	5,000	37,000	1,188,946	0	5,000	7,000	1,200,946
970-989 Equipment & Capita Outlay															
976.000 Project Costs	15,000				15,000					0	15,000		0	0	15,000
980.010 Equip/Software - Small	25,000			5,000	30,000					0	25,000		0	5,000	30,000
Equipment & Capital Outlay Subtotal	40,000	0	0	5,000	45,000	0	0	0	0	0	40,000	0	0	5,000	45,000
990-994 Debt Service															
991.010 Loan - Principal	1,269,536				1,269,536					0	1,269,536		0	0	1,269,536
991.020 Loan - Interest	64,011				64,011					0	64,011		0	0	64,011
992.010 Lease - Facility				3,600	3,600					0	0		0	3,600	3,600
Transfers Out & Other Financing Uses	1,333,547	0	0	3,600	1,337,147	0	0	0	0	0	1,333,547	0	0	3,600	1,337,147
995-999 Transfers Out															
995.010 Transfer Out - Capital Projects Fund	750,000		250,000	750,000	1,750,000					0	750,000		250,000	750,000	1,750,000
Transfers Out & Other Financing Subtotal	750,000	0	250,000	750,000	1,750,000	0	0	0	0	0	750,000	0	250,000	750,000	1,750,000
TOTAL EXPENDITURES	\$ 8,874,629	\$ -	\$ 255,000	\$ 713,165	\$ 9,842,794	\$ 45,000	\$ -	\$ -	\$ 5,000	\$ 50,000	\$ 8,919,629	\$ -	\$ 255,000	\$ 718,165	\$ 9,892,794
Net Operating Income	\$ 48,361	\$ -	\$ 43,563	\$ 148,232	\$ 240,156	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 48,361	\$ -	\$ 43,563	\$ 148,232	\$ 240,156

Ten Year General Fund Operations (2911) Budgetary and Fund Balance Forecast

GENERAL FUND:

	2023 Year-End Actuals	2024 Budget REVISION II	2025	2026	2027	2028	2029	2030 Millage Expires 12/31/30	2031	2032
REVENUES										
Use of Fund Balance	\$162,019									
Property Taxes	\$6,249,661	\$7,603,815	\$6,828,200	\$6,828,200	\$6,828,200	\$6,828,200	\$6,828,200	\$6,828,200	\$6,828,200	\$6,828,200
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	\$494,000	\$494,000	\$494,000	\$494,000	\$494,000	\$494,000	\$494,000	\$494,000
Surcharge Revenue - Local	\$1,190,046	\$1,120,000	\$1,150,000	\$1,150,000	\$1,150,000	\$1,150,000	\$1,150,000	\$1,150,000	\$1,150,000	\$1,150,000
Charges for Services - User Fees	\$15,960	\$16,340	\$18,750	\$16,340	\$16,340	\$16,340	\$16,340	\$16,340	\$16,340	\$16,340
Interest Earned	\$175,090	\$240,000	\$228,000	\$228,000	\$228,000	\$228,000	\$228,000	\$228,000	\$228,000	\$228,000
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	\$13,695	\$50	\$50	\$50	\$50	\$50	\$50	\$50	\$50
REVENUE TOTALS:	\$9,191,196	\$10,082,950	\$9,324,050	\$9,321,640	\$9,321,640	\$9,323,140	\$9,323,140	\$9,323,140	\$9,323,140	\$9,323,140
EXPENDITURES										
Personnel Services	\$3,621,855	\$4,070,438	\$4,193,565	\$4,319,372	\$4,448,953	\$4,582,421	\$4,719,894	\$4,861,491	\$5,007,336	\$5,157,556
Benefits & Taxes	\$1,084,687	\$1,443,763	\$1,435,002	\$1,478,052	\$1,522,394	\$1,568,066	\$1,615,107	\$1,663,561	\$1,713,468	\$1,764,872
Supplies	\$19,394	\$32,500	\$32,500	\$33,475	\$34,479	\$35,514	\$36,579	\$37,676	\$38,807	\$39,971
Services & Other Charges	\$840,013	\$1,163,946	\$1,349,921	\$1,376,919	\$1,404,458	\$1,432,547	\$1,461,198	\$1,490,422	\$1,520,230	\$1,550,635
Equipment & Capital Outlay	\$603,701	\$45,000	\$45,000	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000
Debt Service	\$1,333,546	\$1,337,147	\$1,355,218							
Transfers Out (Capital Project Fund)	\$0	\$1,750,000	\$900,000	\$750,000	\$750,000	\$750,000	\$750,000	\$750,000	\$750,000	\$750,000
EXPENDITURE TOTALS:	\$7,503,196	\$9,842,794	\$9,311,206	\$7,997,818	\$8,200,284	\$8,408,547	\$8,622,778	\$8,843,150	\$9,069,840	\$9,303,033
Revenue Grand Totals:	9,191,196	10,082,950	9,324,050	9,321,640	9,321,640	9,323,140	9,323,140	9,323,140	9,323,140	9,323,140
Expenditure Grand Totals:	(7,503,196)	(9,842,794)	(9,311,206)	(7,997,818)	(8,200,284)	(8,408,547)	(8,622,778)	(8,843,150)	(9,069,840)	(9,303,033)
NET:	1,688,000	240,156	12,844	1,323,822	1,121,356	914,593	700,362	479,990	253,300	20,107
Unassigned Fund Balance 1/1/23:	3,509,980									
General Fund: Unassigned Balance:	\$2,697,980	\$2,938,136	\$2,950,980	\$4,274,802	\$5,396,158	\$6,310,751	\$7,011,113	\$7,491,103	\$7,744,403	\$7,764,510
Capital Projects Fund (401) - Allocation	\$2,500,000									