



# Kalamazoo County Consolidated Dispatch Authority



**DATE:** April 12, 2023

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

**FROM:** Jeff Troyer  
KCCDA Executive Director

**SUBJECT:** Fiscal Year 2023 Budget Amendment – REVISION I

I hereby present to the Finance Committee and Board of Directors for consideration this budget amendment, Revision I, to the 2023 Budget. The proposed amendment reflects ARPA federal grant revenues, up-to-date personnel projections including ARPA essential work premium pay stipends and actual benefit elections, adjustments for capital projects approved in 2022 and started but carried over to 2023, a request for additional monies to be allocated for this year's capital projects and a few other minor categorical adjustments.

The following items are key aspects of this budget amendment.

## REVENUES

- **Federal Grants**  
\$295,307 increase in Federal Grants due to receiving American Rescue Plan Act (ARPA) subgrants from Kalamazoo County. \$13,757 of this is dedicate for reimbursement of equipment expenditures that occurred after April 2021 that were directly related to Mitigation and Prevention of COVID-19 and \$281,550 is for essential work premium pay stipends that were distributed in 2023.  
*NOTE – There is a corresponding personnel expenditure offsetting \$281,550 of this revenue.*
- **Interest Earned**  
Interest earned is increasing by \$70,000 due to the performance of KCCDA's fund balance in respective accounts. In the first three months of 2023, KCCDA has averaged \$8,500 in interest per month.

## EXPENDITURES

- **Personnel Services**  
This categorical has two main contributing factors resulting in an overall categorical increase of \$65,556:



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- All costs associated to personnel have been recalculated to accurately reflect existing staff and projected new hires for the remainder of the year as well as actual expenditures for staff who have separated employment with KCCDA year to date. This recalculation resulted in savings of \$346,807.
- ARPA Essential Work Premium Pay – On March 17<sup>th</sup> KCCDA distributed \$281,550 of Essential Work Premium Pay stipends in accordance with the administrative guidelines for the program and ARPA Grant Agreement with the County.  
*NOTE – This expenditure is directly offset by \$281,550 of Federal Grant revenue.*

- **Benefits and Taxes**

The proposed changes identified in personnel services result in corresponding cost savings in this category of \$104,585.

- **Services and Other Charges**

The contractual services line item (801.010) is increasing by \$6,600 which includes an additional \$1,000 to service provided by Republic Waste, \$2,600 for Frontline Public Safety Solutions and \$3,000 for VMWare vSphere support. The Interpreter Fees line item in this category also increases \$2,000 resulting in an overall increase in expenditures of \$8,600.

- **Equipment and Capital Outlay**

This categorical includes three main changes resulting in an overall increase of \$312,922. These expenditures are split between Equipment/Software and Facility projects.

- There were multiple capital projects approved as part of the 2022 budget that were either started and not completed or did not get started at all due to equipment and contractor shortages that need to be brought forward to this year's budget:
  - ✓ *\$42,136 – Equipment/Software 980.000*  
Move County Fire VHF Haverhill Tower to the new KCCDA tower site on 12<sup>th</sup> Street and remove remaining feed lines and antennas from the Haverhill Water Tower. This project did not start in 2022 but has since been completed.
  - ✓ *\$36,828 – Equipment/Software 980.000*  
Move County Fire VHF Richland site to the new KCCDA tower site on Jefferson Street in Augusta. This project did not start in 2022 nor has it started in 2023.
  - ✓ *\$3,000 – Facility 980.020*  
Update Parking Lot Lights to LED. This was started in 2022 but not completed.
  - ✓ *\$7,200 – Facility 980.020*  
Roofing project to prevent ice dams from forming. This was started in 2022 but not completed.

The above items total \$89,164.



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- \$201,114 was originally allocated to 980,000 for the Dell VXRail Upgrade (capital project #2). This amount did not include the VMWare vSphere Enterprise Plus license which is required for the system. Therefore, this request includes an increase of \$10,258 for the license.
- \$250,000 is currently allocated under capital project #8 to facility capital for finding a dedicated back-up operational facility. After looking at a few facilities and discussing options with our broker, the Executive Director is requesting this allocation be doubled for a total of \$500,000.
- \$13,500 increase in facility capital to remove existing landscape mulch areas and replace with river rock and cobblestone. This includes replacement of edging where necessary and a new weed barrier. This will eliminate approximately \$2,500 per year in upkeep of the existing mulch areas.

## **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:

- ✓ POSITION BUDGETING – Compensation, Taxes & Benefits  
Pages 4 through 6 are detailed position budgeting worksheets for all current positions/classifications within the organization as well as actual costs for year-to-date former employees who have separated employment.
- ✓ 2023 Budget Amendment – REVISION I Net Changes  
This document, pages 7 through 9, 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 Operational Budget and Fund Balance Forecast  
Page 10 is a categorical budget and fund balance forecast for years 2022 (year-end actuals) through 2031.

## **SUMMARY**

The proposed budget amendment, Revision I, increases revenues by \$365,307 overall expenditures by \$332,194, equating to a surplus net change in this amendment of \$33,113. The amendment results in revised total expenditures of \$8,905,250 and an anticipated surplus at year's end totaling \$105,186.

I recommend adoption of the proposed fiscal year 2023 Budget Amendment – REVISION I.

# POSITION BUDGETING - *Current* Employee Compensation, Taxes & Benefits

#	Position/Title	Wage Line Item	Emp. ID or Vacant (V)	Regular Wages	Overtime	Holiday Premium	Allow & Comps	Social Sec	Medi-care	MERS DC	MERS 457	MERS HCSP	Work Comp	Medical Ins.	HSA Contr.	Dental	Vision	Life Ins.	Disab. Ins.
01	ECO-I	702.024	037	\$49,275		\$3,009	\$4,550	\$3,524	\$824	\$4,547		\$986	\$204	OptOut		\$1,137	\$189	\$161	\$660
02	ECO-I	702.024	045	\$49,275		\$3,009	\$4,550	\$3,524	\$824	\$4,547		\$986	\$204	OptOut		\$583	\$130	\$161	\$660
03	ECO-I	702.024	079	\$44,741		\$2,732	\$3,250	\$3,145	\$735	\$4,058		\$895	\$185	OptOut		OptOut	OptOut	\$161	\$660
04	ECO-I	702.024	080	\$42,474		\$2,593		\$2,794	\$653	\$3,605		\$849	\$176	\$13,912	\$2,800	\$1,137	\$189	\$161	\$660
05	ECO-I	702.024	083	\$42,474		\$2,593		\$2,794	\$653	\$3,605		\$849	\$176	\$5,240	\$1,400	\$291	\$124	\$161	\$660
06	ECO-I	702.024	084	\$42,474		\$2,593		\$2,794	\$653	\$3,605		\$849	\$176	\$5,240	\$1,400	\$291	\$65	\$161	\$660
07	ECO-I	702.024	085	\$42,474		\$2,593	\$1,950	\$2,915	\$682	\$3,761		\$849	\$176	OptOut		OptOut	OptOut	\$161	\$660
08	ECO-I	702.024	086	\$35,395		\$2,593		\$2,355	\$551	\$3,039		\$849	\$148	\$9,346	\$2,100	\$437	\$98	\$121	\$495
09	ECO-I	702.024	V (8)	\$26,869		\$1,637		\$1,767	\$413	\$2,280		\$804	\$111	\$6,956	\$1,400	\$583	\$130	\$81	\$330
10	ECO-I	702.024	V (8)	\$26,869		\$1,637		\$1,767	\$413	\$2,280		\$804	\$111	\$6,231	\$1,400	\$1,137	\$189	\$81	\$330
11	ECO-I	702.024	V (8)	\$26,869		\$1,637		\$1,767	\$413	\$2,280		\$804	\$111	\$2,620	\$700	\$0	\$0	\$81	\$330
12	ECO-I	702.024	V (5)	\$16,817		\$1,023		\$1,106	\$259	\$1,427		\$804	\$70	OptOut		\$0	\$0	\$40	\$165
13	ECO-II	702.023	014	\$60,965		\$3,722		\$4,011	\$938	\$5,175		\$1,219	\$252	\$12,462	\$2,800	\$517	\$124	\$161	\$660
14	ECO-II	702.023	021	\$60,965		\$3,722	\$4,550	\$4,293	\$1,004	\$5,539		\$1,219	\$252	OptOut		\$583	\$130	\$161	\$660
15	ECO-II	702.023	022	\$60,965		\$3,722		\$4,011	\$938	\$5,175		\$1,219	\$252	\$13,912	\$2,800	\$1,137	\$189	\$161	\$660
16	ECO-II	702.023	023	\$60,965		\$3,722		\$4,011	\$938	\$5,175		\$1,219	\$252	\$13,912	\$2,800	\$1,137	\$189	\$161	\$660
17	ECO-II	702.023	024	\$60,965		\$3,722	\$4,550	\$4,293	\$1,004	\$5,539		\$1,219	\$252	OptOut		\$1,137	\$189	\$161	\$660
18	ECO-II	702.023	025	\$60,965		\$3,722		\$4,011	\$938	\$5,175		\$1,219	\$252	\$13,912	\$2,800	\$1,137	\$189	\$161	\$660
19	ECO-II	702.023	026	\$60,965		\$3,722		\$4,011	\$938	\$5,175		\$1,219	\$252	\$13,912	\$2,800	\$1,137	\$189	\$161	\$660
20	ECO-II	702.023	027	\$60,965		\$3,722		\$4,011	\$938	\$5,175		\$1,219	\$252					\$161	\$660
21	ECO-II	702.023	030	\$60,965		\$3,722		\$4,011	\$938	\$5,175		\$1,219	\$252	\$18,606		\$1,137	\$189	\$161	\$660
22	ECO-II	702.023	031	\$60,965		\$3,722		\$4,011	\$938	\$5,175		\$1,219	\$252	\$13,912	\$2,800	\$1,137	\$189	\$161	\$660
23	ECO-II	702.023	032	\$60,965		\$3,722		\$4,011	\$938	\$5,175		\$1,219	\$252	\$13,912	\$2,800	\$1,137	\$189	\$161	\$660
24	ECO-II	702.023	033	\$60,965		\$3,722		\$4,011	\$938	\$5,175		\$1,219	\$252	\$5,240	\$1,400	\$291	\$65	\$161	\$660
25	ECO-II	702.023	034	\$60,965		\$3,722		\$4,011	\$938	\$5,175		\$1,219	\$252	\$5,240	\$1,400	\$291	\$65	\$161	\$660
26	ECO-II	702.023	035	\$60,965		\$3,722	\$4,550	\$4,293	\$1,004	\$5,539		\$1,219	\$252	OptOut		\$291	\$65	\$161	\$660
27	ECO-II	702.023	049	\$54,558		\$3,331	\$4,550	\$3,871	\$905	\$4,995		\$1,091	\$226	OptOut		OptOut	OptOut	\$161	\$660
28	ECO-II	702.023	057	\$54,558		\$3,331	\$3,250	\$3,791	\$887	\$4,891		\$1,091	\$226	OptOut		OptOut	OptOut	\$161	\$660
29	ECO-II	702.023	059	\$48,131		\$2,939		\$3,166	\$741	\$4,086		\$963	\$199	ER Cost	Deductible	DENTAL	VISION	\$161	\$660
30	ECO-II	702.023	061	\$48,131		\$2,939		\$3,166	\$741	\$4,086		\$963	\$199	\$16,666		\$517	\$124	\$161	\$660
31	ECO-II	702.023	062	\$51,355		\$3,136	\$4,550	\$3,661	\$856	\$4,723		\$1,027	\$213	OptOut		\$583	\$130	\$161	\$660
32	ECO-II	702.023	063	\$51,355		\$3,136	\$3,250	\$3,580	\$837	\$4,619		\$1,027	\$213	OptOut		\$583	\$124	\$161	\$660
33	ECO-II	702.023	070	\$48,131		\$2,939	\$1,950	\$3,287	\$769	\$4,086		\$963	\$199	OptOut		OptOut	OptOut	\$161	\$660
34	ECO-II	702.023	075	\$44,907		\$2,742		\$2,954	\$691	\$3,812		\$898	\$186	\$12,462	\$2,800	\$583	\$130	\$161	\$660

## POSITION BUDGETING - *Current* Employee Compensation, Taxes & Benefits

#	Position/Title	Wage Line Item	Emp. ID or Vacant (V)	Regular Wages	Overtime	Holiday Premium	Allow & Comps	Social Sec	Medicare	MERS DC	MERS 457	MERS HCSP	Work Comp	Medical Ins.	HSA Contr.	Dental	Vision	Life Ins.	Disab. Ins.
35	ECO-II	702.023	064	\$44,907		\$2,742		\$2,954	\$691	\$3,812		\$898	\$186	\$10,434	\$2,100	\$853	\$142	\$161	\$660
36	ECO-II	702.023	078	\$44,907		\$2,056		\$2,912	\$681	\$3,757		\$898	\$183	\$6,231	\$1,400	\$291	\$65	\$121	\$495
37	ECO-II	702.023	087	\$36,375		\$2,221		\$2,393	\$560	\$3,088		\$727	\$151	\$2,620	\$700	\$146	\$33	\$121	\$495
38	ECO-II	702.023	088	\$36,375		\$2,221		\$2,393	\$560	\$3,088		\$727	\$151	\$4,869	\$1,400	\$398	\$66	\$81	\$330
39	ECO-II	702.023	V (6)	\$22,454		\$1,371		\$1,477	\$345	\$1,906		\$449	\$93	\$6,956	\$1,400	\$568	\$94	\$81	\$330
40	ECO-II	702.023	V (6)	\$22,454		\$1,371		\$1,477	\$345	\$1,906		\$449	\$93						
41	ECO-II	702.023	V (6)	\$22,454		\$1,371		\$1,477	\$345	\$1,906		\$449	\$93	\$102	\$33	\$0	\$0	\$81	\$330
42	ECO-II	702.023	V (0)	\$0		\$0		\$0	\$0	\$0		\$0	\$0						
43	ECO-II	702.023	V (0)	\$0		\$0		\$0	\$0	\$0		\$0	\$0						
44	ECO-II (filled w/PT-Pool)	702.023	013	\$15,007		\$586		\$967	\$226				\$61						
45	ECO-II (filled w/PT-Pool)	702.023	029	\$15,241		\$586		\$981	\$229				\$62						
46	ECO-II (filled w/PT Pool)	702.023	041	\$27,279		\$839		\$1,743	\$408				\$110						
47	ECO-II (filled w/PT'er)	702.023	055	\$20,517		\$938		\$1,330	\$311	\$1,716			\$84						
48	ECO-II (filled w/PT'er)	702.023	056	\$20,517		\$938		\$1,330	\$311	\$1,716			\$84						
49	ECO - Part Time	702.023	020	\$30,482		\$938		\$1,948	\$456	\$2,514			\$123						
50	ECO - Part Time	702.023	040	\$43,321		\$889		\$2,741	\$641	\$3,537			\$172						
51	ECO - Part Time	702.023	043	\$45,724		\$938		\$2,893	\$677	\$3,733			\$182						
52	ECO - Part Time	702.023	053	\$20,409		\$768		\$1,313	\$307	\$1,694			\$83						
53	Dispatch Supv. - Shift	702.022	008	\$70,286	\$7,399	\$4,517		\$5,097	\$1,192	\$6,576	\$1,644	\$1,480	\$292	\$12,462	\$2,800	\$583	\$130	\$161	\$660
54	Dispatch Supv. - Shift	702.022	009	\$70,286	\$7,399	\$4,517		\$5,097	\$1,192	\$6,576	\$1,644	\$1,480	\$292	\$12,462	\$2,800	\$583	\$130	\$161	\$660
55	Dispatch Supv. - Shift	702.022	011	\$70,286	\$7,399	\$4,517		\$5,097	\$1,192	\$6,576	\$1,644	\$1,480	\$292	\$12,462	\$2,800	\$583	\$130	\$161	\$660
56	Dispatch Supv. - Shift	702.022	017	\$65,959	\$6,943	\$4,239		\$4,783	\$1,119	\$6,171	\$1,543	\$1,389	\$274	\$12,462	\$2,800	\$583	\$130	\$161	\$660
57	Dispatch Supv. - QA	702.022	010	\$44,391	\$4,439	\$2,710		\$3,196	\$747	\$4,123	\$1,031	\$1,480	\$184	\$8,347	\$1,400	\$682	\$113	\$97	\$396
58	Dispatch Supv. - Training	702.022	007	\$73,986	\$7,399	\$4,517	\$4,550	\$5,608	\$1,312	\$6,872	\$1,809	\$1,480	\$306	OptOut		\$291	\$65	\$161	\$660
59	NEW - Admin. Assistant	702.021	V (5)	\$14,410				\$893	\$209	\$1,153		\$288	\$56	\$9,346	\$2,100	\$437	\$98	\$121	\$495
60	Exec. Admin. Assistant	702.021	004	\$57,924				\$3,591	\$840	\$4,634		\$1,158	\$226	\$13,912	\$2,800	\$1,137	\$189	\$161	\$660
61	Systems Support Spec.	702.021	003	\$65,060				\$4,034	\$943	\$5,205		\$1,301	\$254	\$13,912	\$2,800	\$1,137	\$189	\$161	\$660
62	Systems Support Spec.	702.021	076	\$62,530				\$3,877	\$907	\$5,002		\$1,251	\$244	\$7,008		\$291	\$65	\$161	\$660
63	Network/Systems Admin	702.010	005	\$92,469			\$3,250	\$5,935	\$1,388	\$7,658	\$1,914	\$1,849	\$361	OptOut		OptOut	OptOut	\$161	\$660
64	Deputy Director	702.010	002	\$95,680				\$5,932	\$1,387	\$7,654	\$1,914	\$1,914	\$373	\$12,462	\$2,800	\$517	\$124	\$161	\$660
65	Executive Director	702.010	001	\$128,197			\$8,683	\$8,487	\$1,985	\$12,820	\$5,475	\$3,846	\$500	\$13,912	\$2,800	\$1,137	\$189	\$1,361	\$4,110
Varies	OVERTIME	702.030	Various		\$325,000			\$20,150	\$4,713	\$26,000	\$3,000								
Varies	ARPA Essential Work Stipends	702.027	Various	\$281,550				\$17,456	\$4,082										

## Former Employees - Year-to-date

#	Position/Title	Wage Line Item	Emp. ID or Vacant (V)	Regular Wages	Overtime	Holiday Premium	Allow & Comps	Social Sec	Medicare	MERS DC	MERS 457	MERS HCSP	Work Comp	Medical Ins.	HSA Contr.	Dental	Vision	Life Ins.	Disab. Ins.
	ECO-II	702.023	013	\$18,216	x	\$1,604		\$1,229	\$287	\$1,681		\$1,151	\$77	\$1,411	\$1,400	\$79	\$18	\$40	\$165
	ECO-II	702.023	067	\$7,587	x	\$962		\$530	\$124	\$541			\$33	\$1,606	\$700	\$132	\$22	\$13	\$55
	ECO-II	702.023	082	\$13,720	x	\$1,146		\$922	\$216	\$1,201			\$58	\$1,613	\$1,400	\$91	\$20	\$54	\$220
	ECO-II	702.023	089	\$3,454	x			\$214	\$50	\$278			\$13					\$7	\$28
	Dispatch Supv. - QA	702.023	010	\$17,541	x	\$1,553		\$1,184	\$277	\$1,751	\$379		\$74	\$3,211	\$2,800	\$263	\$44	\$40	\$165

## POSITION BUDGETING - Compensation, Taxes & Benefits

#	Position/Title	Wage Line Item	Emp. ID or Vacant (V)	Regular Wages	Overtime	Holiday Premium	Allow & Comps	Social Sec	Medicare	MERS DC	MERS 457	MERS HCSP	Work Comp	Medical Ins.	HSA Contr.	Dental	Vision	Life Ins.	Disab. Ins.
<b>TOTALS:</b>				<b>\$3,422,593</b>	<b>\$365,976</b>	<b>\$155,311</b>	<b>\$61,983</b>	<b>\$248,364</b>	<b>\$58,085</b>	<b>\$294,721</b>	<b>\$21,997</b>	<b>\$61,566</b>	<b>\$12,856</b>	<b>\$371,492</b>	<b>\$75,633</b>	<b>\$29,707</b>	<b>\$5,637</b>	<b>\$9,058</b>	<b>\$35,664</b>
					702.030	706.000		721.000	722.000	725.010	725.020	725.030	719.000	720.010	720.060	720.020	720.030	720.040	720.070

Line Item Summary		
Salaries - Administration	702.010	\$316,346
Salaries/Wages - Regular	702.020	\$3,106,247

Line Item Summary	
712.000	\$53,300
715.010	\$8,683

Salaries/Wages - Regular Subclassifications

Administrative Support - 702.021	\$199,924
Dispatch Supervisors - 702.022	\$412,736
ECO II's - 702.023	\$1,766,034
ECO I's - 702.024	\$446,003
Incentive/Stipend Pay - 702.027	\$281,550

**Kalamazoo County Consolidated Dispatch Authority  
2023 Budget Amendment - REVISION I Net Changes**

January - December 2023

	2911 - General Operations					2913 - Training					ALL BUSINESS 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	162,019				162,019					0	162,019	0	0	0	162,019
402.000 Property Taxes	6,249,500				6,249,500					0	6,249,500	0	0	0	6,249,500
528.000 Federal Grants	0		295,307		295,307					0	0	0	295,307	0	295,307
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	15,960				15,960					0	15,960	0	0	0	15,960
665.000 Interest Earned	15,000		70,000		85,000					0	15,000	0	70,000	0	85,000
667.000 Rent/Lease Revenue	7,200				7,200					0	7,200	0	0	0	7,200
671.000 Miscellaneous Revenue	50				50					0	50	0	0	0	50
<b>TOTAL REVENUES</b>	<b>\$ 8,650,129</b>	<b>\$ -</b>	<b>\$ 365,307</b>	<b>\$ -</b>	<b>\$ 9,015,436</b>	<b>\$ 45,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 45,000</b>	<b>\$ 8,695,129</b>	<b>\$ -</b>	<b>\$ 365,307</b>	<b>\$ -</b>	<b>\$ 9,060,436</b>
<b>EXPENDITURES</b>															
<b>700-718 Personnel Services</b>															
702.010 Salaries - Administration	313,087		3,259		316,346					0	313,087	0	3,259	0	316,346
702.020 Wages - Regular	3,031,798		74,449		3,106,247	13,000				13,000	3,044,798	0	74,449	0	3,119,247
702.030 Wages - Overtime	368,935		(2,959)		365,976					0	368,935	0	(2,959)	0	365,976
702.050 CTO Pay	23,000				23,000					0	23,000	0	0	0	23,000
706.000 Wages - Holiday Premium	165,454		(10,143)		155,311					0	165,454	0	(10,143)	0	155,311
712.000 Payment in Lieu of Benefits	52,650		650		53,300					0	52,650	0	650	0	53,300
715.010 Auto Allowance	8,683				8,683					0	8,683	0	0	0	8,683
<b>Personnel Services Subtotal</b>	<b>3,963,607</b>	<b>0</b>	<b>65,257</b>	<b>0</b>	<b>4,028,864</b>	<b>13,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>13,000</b>	<b>3,976,607</b>	<b>0</b>	<b>65,257</b>	<b>0</b>	<b>4,041,864</b>
<b>719-725 Benefits and Taxes</b>															
719.000 Workers Comp Insurance	13,690		(834)		12,856					0	13,690	0	(834)	0	12,856
720.010 Medical/Health Insurance	437,048		(65,556)		371,492					0	437,048	0	(65,556)	0	371,492
720.020 Dental Insurance	33,195		(3,488)		29,707					0	33,195	0	(3,488)	0	29,707
720.030 Vision Insurance	6,315		(678)		5,637					0	6,315	0	(678)	0	5,637
720.040 Life Insurance	9,934		(876)		9,058					0	9,934	0	(876)	0	9,058
720.050 Unemployment	9,000				9,000					0	9,000	0	0	0	9,000
720.060 HSA Contributions	86,100		(10,467)		75,633					0	86,100	0	(10,467)	0	75,633
720.070 Short-Term Disability	39,255		(3,592)		35,664					0	39,255	0	(3,592)	0	35,664
721.000 Social Security	244,317		4,047		248,364					0	244,317	0	4,047	0	248,364

	2911 - General Operations					2913 - Training					ALL BUSINESS 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	57,139		946		58,085					0	57,139	0	946	0	58,085
725.010 Retirement - MERS DC	316,533		(21,812)		294,721					0	316,533	0	(21,812)	0	294,721
725.020 Retirement - MERS 457	22,175		(178)		21,997					0	22,175	0	(178)	0	21,997
725.030 Retirement - MERS HCSP	63,663		(2,097)		61,566					0	63,663	0	(2,097)	0	61,566
<b>Benefits and Taxes Subtotal</b>	<b>1,338,364</b>	<b>0</b>	<b>(104,585)</b>	<b>0</b>	<b>1,233,779</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,338,364</b>	<b>0</b>	<b>(104,585)</b>	<b>0</b>	<b>1,233,779</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	712,886		6,600		719,486					0	712,886		6,600	0	719,486
805.010 Prof Services - Audit	6,500				6,500					0	6,500		0	0	6,500
810.000 Administrative Fees	3,600				3,600					0	3,600		0	0	3,600
813.000 Legal Fees	20,000				20,000					0	20,000		0	0	20,000
820.010 Interpreter Fees	5,000		2,000		7,000					0	5,000		2,000	0	7,000
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	14,500				14,500					0	14,500		0	0	14,500
850.020 Internet Service	98,920				98,920					0	98,920		0	0	98,920
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	8,000				8,000	24,000				24,000	32,000		0	0	32,000
870.020 Travel - Lodging	11,500				11,500	2,500				2,500	14,000		0	0	14,000
870.030 Travel- Meals/Food	5,000				5,000	2,500				2,500	7,500		0	0	7,500
870.040 Travel - Mileage	5,000				5,000	2,500				2,500	7,500		0	0	7,500
870.050 Travel - Other	8,500				8,500	500				500	9,000		0	0	9,000
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	5,500				5,500					0	5,500		0	0	5,500
915.000 Dues & Subscriptions	9,000				9,000					0	9,000		0	0	9,000
920.010 Utilities - Gas	8,000				8,000					0	8,000		0	0	8,000
920.020 Utilities - Electricity	55,000				55,000					0	55,000		0	0	55,000
920.030 Utilities - Water & Sewer	4,000				4,000					0	4,000		0	0	4,000
934.010 Repair & Maintenance	25,000				25,000					0	25,000		0	0	25,000
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>1,099,406</b>	<b>0</b>	<b>8,600</b>	<b>0</b>	<b>1,108,006</b>	<b>32,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>32,000</b>	<b>1,131,406</b>	<b>0</b>	<b>8,600</b>	<b>0</b>	<b>1,140,006</b>



	2911 - General Operations					2913 - Training					ALL BUSINESS 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
<b>970-989 Equipment &amp; Capital Outlay</b>															
976.000 Project Costs	45,000				45,000					0	45,000		0	0	45,000
980.000 Equip/Software - Capital	425,633		89,222		514,855					0	425,633		89,222	0	514,855
980.010 Equip/Software - Small	25,000				25,000					0	25,000		0	0	25,000
980.020 Facility - Capital	315,000		273,700		588,700					0	315,000		273,700	0	588,700
980.030 Land - Capital	0				0					0	0		0	0	0
<b>Equipment &amp; Capital Outlay Subtotal</b>	<b>810,633</b>	<b>0</b>	<b>362,922</b>	<b>0</b>	<b>1,173,555</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>810,633</b>	<b>0</b>	<b>362,922</b>	<b>0</b>	<b>1,173,555</b>
<b>990-994 Debt Service</b>															
991.010 Loan/Lease - Principal	1,238,692				1,238,692					0	1,238,692		0	0	1,238,692
991.020 Loan/Lease - Interest	94,854				94,854					0	94,854		0	0	94,854
<b>Debt Service Subtotal</b>	<b>1,333,546</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,333,546</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,333,546</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,333,546</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 8,578,056</b>	<b>\$ -</b>	<b>\$ 332,194</b>	<b>\$ -</b>	<b>\$ 8,910,250</b>	<b>\$ 45,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 45,000</b>	<b>\$ 8,623,056</b>	<b>\$ -</b>	<b>\$ 332,194</b>	<b>\$ -</b>	<b>\$ 8,955,250</b>
<b>Net Operating Income</b>	<b>\$ 72,073</b>	<b>\$ -</b>	<b>\$ 33,113</b>	<b>\$ -</b>	<b>\$ 105,186</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 72,073</b>	<b>\$ -</b>	<b>\$ 33,113</b>	<b>\$ -</b>	<b>\$ 105,186</b>

## 10 Year Budget and Fund Balance Forecast

	2022 Actual Year-End	2023 REVISION I Budget	2024	2025	2026	2027	2028	2029	2030 Millage Expires 12/31/30	2031
<b>REVENUES</b>										
Use of Fund Balance	\$2,318,366	\$162,019								
Property Taxes	\$6,138,366	\$6,249,500	\$6,249,500	\$6,249,500	\$6,249,500	\$6,249,500	\$6,249,500	\$6,249,500	\$6,249,500	\$6,249,500
Grants	\$78,235	\$295,307								
Local Community Stabilization Share		\$596,400	\$596,400	\$596,400	\$596,400	\$596,400	\$596,400	\$596,400	\$596,400	\$596,400
Surcharge Revenue - State	\$548,797	\$529,000	\$529,000	\$529,000	\$529,000	\$529,000	\$529,000	\$529,000	\$529,000	\$529,000
Surcharge Revenue - Local	\$1,151,958	\$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	\$0	\$15,960	\$15,960	\$15,960	\$15,960	\$15,960	\$15,960	\$15,960	\$15,960	\$15,960
Interest Earned	\$23,711	\$85,000	\$85,000	\$85,000	\$85,000	\$85,000	\$85,000	\$85,000	\$85,000	\$85,000
Rent/Lease Revenue	\$7,200	\$7,200	\$8,700	\$8,700	\$8,700	\$10,200	\$10,200	\$10,200	\$10,200	\$10,200
Miscellaneous & Other Revenue	\$50	\$50	\$50	\$50	\$50	\$50	\$50	\$50	\$50	\$50
<b>REVENUE TOTALS:</b>	<b>\$10,266,683</b>	<b>\$9,060,436</b>	<b>\$8,604,560</b>	<b>\$8,604,560</b>	<b>\$8,604,560</b>	<b>\$8,606,060</b>	<b>\$8,606,060</b>	<b>\$8,606,060</b>	<b>\$8,606,060</b>	<b>\$8,606,060</b>
<b>EXPENDITURES</b>										
Personnel Services	\$3,138,321	\$4,041,864	\$4,203,539	\$4,329,645	\$4,459,534	\$4,593,320	\$4,731,120	\$4,873,053	\$5,019,245	\$5,169,822
Benefits & Taxes	\$1,008,664	\$1,233,779	\$1,283,130	\$1,321,624	\$1,361,272	\$1,402,110	\$1,444,174	\$1,487,499	\$1,532,124	\$1,578,088
Supplies	\$20,792	\$32,500	\$33,150	\$33,813	\$34,489	\$35,179	\$35,883	\$36,600	\$37,332	\$38,079
Services & Other Charges	\$920,443	\$1,140,006	\$1,162,806	\$1,186,062	\$1,209,783	\$1,233,979	\$1,258,659	\$1,283,832	\$1,309,509	\$1,335,699
Equipment & Capital Outlay	\$2,496,370	\$1,173,555	\$350,000	\$350,000	\$350,000	\$350,000	\$350,000	\$350,000	\$350,000	\$350,000
Debt Service	\$1,333,546	\$1,333,546	\$1,333,547	\$1,333,547						
<b>EXPENDITURE TOTALS:</b>	<b>\$8,918,136</b>	<b>\$8,955,250</b>	<b>\$8,366,171</b>	<b>\$8,554,690</b>	<b>\$7,415,079</b>	<b>\$7,614,589</b>	<b>\$7,819,835</b>	<b>\$8,030,984</b>	<b>\$8,248,210</b>	<b>\$8,471,687</b>
Revenue Grand Totals:	10,266,683	9,060,436	8,604,560	8,604,560	8,604,560	8,606,060	8,606,060	8,606,060	8,606,060	8,606,060
Expenditure Grand Totals:	(8,918,136)	(8,955,250)	(8,366,171)	(8,554,690)	(7,415,079)	(7,614,589)	(7,819,835)	(8,030,984)	(8,248,210)	(8,471,687)
<b>NET:</b>	<b>1,348,547</b>	<b>105,186</b>	<b>238,389</b>	<b>49,870</b>	<b>1,189,481</b>	<b>991,471</b>	<b>786,225</b>	<b>575,076</b>	<b>357,850</b>	<b>134,373</b>
Construction/Project Fund Balance:	\$162,019	\$0								
Monetary Fund Balance:	\$3,663,707	\$3,768,893	\$4,007,282	\$4,057,152	\$5,246,633	\$6,238,104	\$7,024,329	\$7,599,405	\$7,957,255	\$8,091,628