



NOTICE and AGENDA for
Kalamazoo County Consolidated Dispatch Authority
Executive Committee
May 6, 2025

PLEASE TAKE NOTICE that a REGULAR Meeting of the Kalamazoo County Consolidated Dispatch Authority Executive Committee will be held on **Tuesday, May 6, 2025** at 4:00 p.m. in the Chief Switalski Meeting Room at Kalamazoo County Consolidated Dispatch Authority, 7040 Stadium Drive, Kalamazoo Michigan for consideration of items, namely, on this Agenda.

ITEM 1 – CALL TO ORDER

ITEM 2 – ROLL CALL

Jan Van Der Kley, Chairperson		Jim Ritsema, Vice-Chairperson	
Rick Fuller, Clerk		Tracie Moored, Treasurer	
Pat McGinnis, Personnel Committee Chairperson			

ITEM 3 – APPROVAL OF MEETING MINUTES

- A. Meeting Minutes – March 4, 2025

ITEM 4 – CITIZENS’ TIME

The Committee 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. Old Business
 - 1. Back-Up Dispatch Center Space Lease Agreement
- B. New Business
 - 1. Draft Board Agenda for May 8, 2025

ITEM 6 – OTHER ITEMS

- B. Announcements and Member Comments
- C. Next Regular Meeting – July 1st, 2025, at 4:00 p.m.

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 or calling (269) 488-8911.



MEETING MINUTES

Kalamazoo County Consolidated Dispatch Authority EXECUTIVE COMMITTEE March 4, 2025

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 Jim Ritsema at 4:00 p.m. on Tuesday, March 4, 2025.

ITEM 2 – ROLL CALL

Members Present: Rick Fuller, Pat McGinnis, Jim Ritsema, Tracie Moored

Others Present: Jeff Troyer, Torie Rose, Chris McComb

ITEM 3 – APPROVAL OF MEETING MINUTES

A. Meeting Minutes from January 7, 2025

“Motion by Mr. Fuller, second by Mr. McGinnis to approve the meeting minutes from January 7, 2025, as presented.”

On a voice vote, MOTION CARRIED.

ITEM 4 – CITIZENS’ TIME

There was none.

ITEM 5 – FOR CONSIDERATION

A. Old Business

There was none.

B. New Business

1. Draft Board Agenda for March 13

Mr. Troyer stated the Personnel Committee has completed the Executive Director’s Performance Appraisal and it will be presented for acceptance. The Technical Advisory Committee will be reviewing two items at their meeting tomorrow and, if approved, will present them to the Board. The first item, the radio template project resolution, was included in this meeting packet. A second item, a MOU template for end-user agencies to use the Imprivata multi-factor authentication solution, was just added to the agenda and was distributed in this meeting. The Board will need to approve the administrative fees for the Imprivata licenses.

ITEM 6 – OTHER ITEMS

A. Announcements and Member Comments

Ms. Moored stated she nor her alternate would be attending the Board meeting.

B. Next Meeting – May 6, 2025, at 4:00 p.m.

ITEM 7 – ADJOURNMENT

The meeting was adjourned at 4:19 p.m.



NOTICE and AGENDA for
Kalamazoo County Consolidated Dispatch Authority
BOARD OF DIRECTORS
May 8, 2025 – 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 8th, 2025** at 3:30 p.m. for consideration of items, namely, on this Agenda.

ITEM 1 – CALL TO ORDER

ITEM 2 – ROLL CALL

Western Michigan University <i>Jan VanDerKley, Chairperson (Alt. C. Ghiringhelli)</i>	City of Kalamazoo <i>Jim Ritsema, Vice-Chairperson (Alt. J. Chamberlain)</i>	
Western Michigan University <i>Scott Merlo (Alt. T. Unangst)</i>	City of Kalamazoo <i>Matt Huber (Alt. D. Boysen)</i>	
City of Portage <i>Pat McGinnis (Alt. A. Herringa)</i>	Township of Kalamazoo <i>Tracie Moored, Treasurer (Alt. D. Combs)</i>	
City of Portage <i>Nick Arnold (Alt. P. Randall)</i>	Township of Kalamazoo <i>Bryan Ergang (Alt. D. Combs)</i>	
Kalamazoo County Board of Commissioners <i>Dale Deleeuw (Alt. J. Heppler)</i>	Kalamazoo County Fire Chiefs Association <i>Greg McComb (Alt. S. Smith)</i>	
Kalamazoo County Sheriff <i>Richard Fuller, Secretary (Alt. M. Greenlee)</i>	Michigan State Police <i>Scott Ernstes (Alt. D. Hinz)</i>	
Kalamazoo County Medical Control Authority <i>William Fales (Alt. M. Bentley)</i>		

ITEM 3 – APPROVAL OF MEETING MINUTES

- A. March 13th – 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 or raise your hand. Please wait for the Chairperson to acknowledge you. Once acknowledged, please state your full name and address for the record, followed by your comments. 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 Reports
 - a. 2025 General Fund
 - b. 2025 Capital Projects Fund
 - 4. Correspondence
 - a. KCFCFA Alternate Representative Appointment to the Board of Directors
- B. Committee Reports
 - 1. Executive Committee – Jan Van Der Kley
 - a. Back-Up Dispatch Center Space Lease Agreement
 - 2. Personnel Committee – Pat McGinnis
 - a. Meeting Minutes – April 17th (Information Only)

3. Technical Advisory Committee – Scott Merlo
4. Finance Committee – Tracie Moored
 - a. Meeting Minutes – April 29th (Information Only)
 - b. 2024 Financial Audit Presentation
 - c. 2025 General Fund Budget Amendment – REVISION I (Roll Call Vote)
 - d. 2025 Capital Projects Fund Budget Amendment – REVISION I (Roll Call Vote)
- C. Old Business
- D. New Business

ITEM 6 – OTHER ITEMS

- A. Announcements and Member Comments
- B. Next regular scheduled meeting – July 10th (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 or calling (269) 488-8911.



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

FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2024



Kalamazoo County Consolidated Dispatch Authority
Kalamazoo, Michigan
December 31, 2024

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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, 2024, 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, 2024, 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.

Change in Accounting Principle

As discussed in Note 12 to the financial statements, in 2024 the Authority implemented Governmental Accounting Standards Board Statement No. 101, *Compensated Absences*. Our opinion is not modified with respect to this matter.

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, 2024, 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 29, 2025, 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 29, 2025

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, 2024. Please read it in conjunction with the Authority's financial statements.

Financial Highlights

- The Authority's total net position increased \$3,586,858 as a result of this year's activities.
- Of the \$19,077,377 total net position reported, \$7,952,197 (41 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 \$3,815,867, which represents 52 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 2024 and 2023 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 is used for capital projects the Authority is involved with. 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	
	2024	2023 Restated*
Current and other assets	\$ 8,441,592	\$ 5,584,709
Noncurrent assets	12,814,206	13,134,589
Total Assets	\$ 21,255,798	\$ 18,719,298
Current liabilities	\$ 1,788,276	\$ 1,598,285
Non-current liabilities	352,791	1,585,466
Total Liabilities	\$ 2,141,067	\$ 3,183,751
Deferred inflows of resources	\$ 37,354	\$ 45,028
Net assets		
Net investment in capital assets	\$ 11,122,490	\$ 10,261,071
Restricted	2,690	7,503
Unrestricted	7,952,197	5,221,945
Total Net Position	\$ 19,077,377	\$ 15,490,519

*2023 figures have been updated for the adoption of GASB 101, *Compensated Absences*.

Changes in Net Position

The Authority’s total revenues of \$10,225,848 in 2024 were \$1,140,903 higher than total revenues in 2023 (\$9,084,945). In 2024, the Authority received \$8,200,215 in local contributions (a County tax levy), which accounts for the majority of the current increase. Total 2024 expenses of \$6,638,990 were \$92,712 lower than the total 2023 expenses (\$6,731,702). Expenses decreased primarily due to a decrease in personnel costs during fiscal year ending December 31, 2024.

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>2024</u>	<u>2023 Restated*</u>
Program Revenues:		
Charges for services	\$ 1,780,153	\$ 1,768,487
Operating grants and contributions	8,200,215	7,141,368
General revenues - interest	245,480	175,090
Total revenues	<u>\$ 10,225,848</u>	<u>\$ 9,084,945</u>
Public safety expenses	\$ 6,638,990	\$ 6,731,702
Change in net position	<u>3,586,858</u>	<u>2,353,243</u>
Net position at beginning of year, as restated (Note 12)	<u>\$ 15,490,519</u>	<u>\$ 13,137,276</u>
Net position at end of year	<u><u>\$ 19,077,377</u></u>	<u><u>\$ 15,490,519</u></u>

*2023 figures have been updated for the adoption of GASB 101, *Compensated Absences*.

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 for the General Fund increased by \$1,311,246, as revenues of \$10,225,848 were greater than total expenditures and other financing sources of \$8,914,602, which includes a transfer out of \$1,750,000 and lease proceeds of \$105,810 in the current year. The fund balance for the Capital Project Fund increased by \$1,408,072, which includes a transfer in during the current year of \$1,750,000 from the General Fund.

General Fund Budgetary Highlights

The Authority amended the budget by increasing revenues by \$1,159,960, primarily due to a projected increase of local contributions and interest income. The expenditure budget was decreased by \$31,835, primarily due to a projected decrease in employee benefit and insurance expenditures.

Revenues were \$142,898 higher than budgeted, with the primary difference occurring in charges for services. Expenditures were \$822,382 lower than the amounts appropriated, which was primarily due to lower than anticipated personnel and employee benefit costs. Lease – Facility costs were higher than anticipated, but this was due to a new lease agreement entered into during the year and the requirements of the lease standard.

The total variances resulted in a \$1,071,090 positive budget variance, with an actual increase in fund balance of \$1,311,246 compared to a budget that anticipated an increase of \$240,156 in fund balance.

Capital Assets and Debt Administration

Capital Assets

The Authority's investment in capital assets as of December 31, 2024, totals \$12,814,206 (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 \$320,383, including additions of \$447,739, which was offset by \$768,122 in depreciation/amortization expense. Major capital asset additions during the year include the following:

- New tower lease with Back Up Com Center in Portage for \$105,810
- Various equipment (monitors, switches, storage server, batteries, two-factor authentication system, and Aurelian AI System) for Capital Projects totaling \$341,929

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 \$1,691,716, a net reduction of \$1,181,802 from the prior year as all principal and interest payments were made in a timely manner. The Authority also reported compensated absences of \$110,575 after the adoption of GASB 101, *Compensated Absences*.

More detailed information about the Authority's long-term obligations and compensated absences is presented in Note 6 and Note 7 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, 2024****Assets**

Current assets:

Cash and cash equivalents	\$	7,630,631
Accounts receivable		469,428
Prepaid expenses		341,533
Total current assets	\$	8,441,592

Noncurrent assets:

Capital assets not being depreciated	\$	331,306
Capital assets net of accumulated depreciated		12,482,900
Total noncurrent assets	\$	12,814,206
Total Assets	\$	21,255,798

Liabilities

Current liabilities:

Accounts payable	\$	215,842
Accrued liabilities		120,234
Accrued interest payable		2,700
Compensated absences		110,575
Current portion - note payable		1,301,148
Current portion - lease payable		37,777
Total current liabilities	\$	1,788,276

Noncurrent liabilities:

Lease payable, due in more than one year	\$	352,791
Total noncurrent liabilities	\$	352,791
Total Liabilities	\$	2,141,067

Deferred Inflows of Resources

Future lease revenue	\$	37,354
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Net Position

Net investment in capital assets	\$	11,122,490
Restricted - for training		2,690
Unrestricted		7,952,197
Total Net Position	\$	19,077,377

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, 2024**

Operating Revenues	
Charges for services	\$ 1,780,153
Operating grants and contributions	8,200,215
Total operating revenues	<u>\$ 9,980,368</u>
Operating Expenses	
Public safety:	
Dispatch services	\$ 5,809,458
Depreciation/amortization	768,122
Interest	61,410
Total operating expenses	<u>\$ 6,638,990</u>
Net operating income	<u>\$ 3,341,378</u>
Non-Operating Income	
Investment return	<u>\$ 245,480</u>
Change in net position	\$ 3,586,858
Net Position-Beginning of year, as restated (Note 12)	<u>15,490,519</u>
Net Position-Ending	<u><u>\$ 19,077,377</u></u>

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

KALAMAZOO COUNTY CONSOLIDATED DISPATCH AUTHORITY**GOVERNMENTAL FUNDS - BALANCE SHEET
December 31, 2024**

	General Fund	Capital Project Fund	Total
Assets:			
Cash and cash equivalents	\$ 3,722,559	\$ 3,908,072	\$ 7,630,631
Accounts receivable	469,428	-	469,428
Prepaid expenses	341,533	-	341,533
Total Assets	<u>\$ 4,533,520</u>	<u>\$ 3,908,072</u>	<u>\$ 8,441,592</u>
Liabilities:			
Accounts payable	\$ 215,842	\$ -	\$ 215,842
Accrued payroll	120,234	-	120,234
Total Liabilities	<u>\$ 336,076</u>	<u>\$ -</u>	<u>\$ 336,076</u>
Deferred Inflows of Resources:			
Future lease revenue	<u>\$ 37,354</u>	<u>\$ -</u>	<u>\$ 37,354</u>
Fund Balances:			
Nonspendable	\$ 341,533	\$ -	\$ 341,533
Committed for capital projects	-	3,908,072	3,908,072
Restricted for training	2,690	-	2,690
Unassigned	3,815,867	-	3,815,867
Total Fund Balance	<u>\$ 4,160,090</u>	<u>\$ 3,908,072</u>	<u>\$ 8,068,162</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	<u>\$ 4,533,520</u>	<u>\$ 3,908,072</u>	<u>\$ 8,441,592</u>

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, 2024**

Total Governmental Fund Balances	\$ 8,068,162
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	12,814,206
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.	(2,700)
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	(1,301,148)
Tower leases	(390,568)
Compensated absences (other than those related to employee termination)	(110,575)
Net Position of Governmental Activities	<u><u>\$ 19,077,377</u></u>

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

KALAMAZOO COUNTY CONSOLIDATED DISPATCH AUTHORITY**GOVERNMENTAL FUNDS - STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
For the Year Ended December 31, 2024**

	General Fund	Capital Project Fund	Total
Revenues:			
Charges for services	\$ 1,753,502	\$ -	\$ 1,753,502
Contributions from local units	8,200,215	-	8,200,215
Interest and rentals	254,180	-	254,180
Other	17,951	-	17,951
Total Revenues	<u>\$ 10,225,848</u>	<u>\$ -</u>	<u>\$ 10,225,848</u>
Expenditures:			
Public safety	\$ 5,800,572	\$ -	\$ 5,800,572
Debt service:			
Principal	1,269,536	-	1,269,536
Interest	64,010	-	64,010
Lease	105,810	-	105,810
Capital outlay	30,484	341,928	372,412
Total Expenditures	<u>\$ 7,270,412</u>	<u>\$ 341,928</u>	<u>\$ 7,612,340</u>
Excess (Deficit) of Revenues Over (Under) Expenditures	<u>\$ 2,955,436</u>	<u>\$ (341,928)</u>	<u>\$ 2,613,508</u>
Other Financing Sources (Uses):			
Transfers in	\$ -	\$ 1,750,000	\$ 1,750,000
Transfers out	(1,750,000)	-	(1,750,000)
Lease proceeds	105,810	-	105,810
Total Other Financing Sources (Uses)	<u>\$ (1,644,190)</u>	<u>\$ 1,750,000</u>	<u>\$ 105,810</u>
Net Change in Fund Balance	\$ 1,311,246	\$ 1,408,072	\$ 2,719,318
Fund Balance-Beginning of Year	2,848,844	2,500,000	5,348,844
Fund Balance-End of Year	<u>\$ 4,160,090</u>	<u>\$ 3,908,072</u>	<u>\$ 8,068,162</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, 2024**

Net Change in Fund Balances - Total Governmental Funds	\$ 2,719,318
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	447,739
Depreciation expense	(744,749)
Amortization of right of use assets	(23,373)
Lease payment principle portion	18,076
Repayment of bond principal is an expenditure in the governmental funds, but reduces the liability in the Statement of Net Position	1,269,536
Other financing sources - proceeds from lease payable	(105,810)
Change in the accrual for long-term compensated absences reported as an expense in the Statement of Activities, but not in the Funds statements	3,521
Change in other assets/liabilities - increase in accrued interest payable	<u>2,600</u>
Net Change in Net Position of Governmental Activities	<u><u>\$ 3,586,858</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. The Capital Project Fund is committed by the Board of Directors (the “Board”).

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, DEFERRED OUTFLOWS, LIABILITIES, DEFERRED INFLOWS, 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

Compensated Absences (Paid Time Off “PTO”) – It is the Authority’s policy to permit employees to accumulate earned but unused PTO. All PTO is accrued when incurred in the government-wide financial statements. A liability for these amounts is reported in governmental funds only for employee terminations as of year-end.

Net position - Net position represents the difference between 1) assets and deferred outflows and 2) liabilities and deferred inflows. The Authority currently reports two categories of net position, net investment in capital assets and unrestricted net position.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

Leases - lessee - The Authority is a lessee for four leases of towers and a back-up communication center. 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.

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.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

- 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.

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 Board. The 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.

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONCLUDED

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.

Excess of expenditures over appropriations in major budgeted funds – During the year, the Authority had expenditures in excess of budgeted amounts in the budget functions as presented in the Budgetary Comparison Schedule (Required Supplementary Information). Funds sufficient to provide for excess expenditures were made available from other functions in the fund, and the excess had no impact on the financial results of the Authority.

Fund deficits – The Authority has no accumulated fund balance deficits in their reported funds.

Net position deficits – The Authority did not have a net position deficit at year end.

NOTE 3 – DEPOSITS AND INVESTMENTS

As of December 31, 2024, the Authority had deposits and investments subject to the following risks:

Custodial Credit Risk - Deposits – In the case of deposits, this is the risk that in the event of a bank failure, the Authority’s deposits may not be returned to it. As of December 31, 2024, \$2,684,425 of the Authority’s bank balance of \$2,934,425 was exposed to custodial credit risk because it was uninsured and uncollateralized. The carrying value on the books for deposits at the end of the year was \$2,934,425.

Custodial Credit Risk - Investments – For an investment, this is the risk that, in the event of the failure of the counterparty, the Authority will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party.

The Authority does have a policy for interest rate, credit, concentration of credit, or custodial risk relating to investments.

NOTE 3 – DEPOSITS AND INVESTMENTS, CONTINUED

Interest Rate Risk - In accordance with its investment policy, the Authority will minimize interest rate risk, which is the risk that the market value of securities in the portfolio will fall due to changes in market interest rates, by; structuring the investment portfolio so that securities mature to meet cash requirements for ongoing operations, thereby avoiding the need to sell securities in the open market; and, investing operating funds primarily in shorter-term securities, liquid asset funds, money market mutual funds, or similar investment pools and limiting the average maturity in accordance with the Authority’s cash requirements.

<u>Investment Type</u>	<u>Fair Value</u>	<u>Weighted Average Maturity (years)</u>
Michigan CLASS Investment Pool	\$ 4,728,025	0.1458
Total Fair Value	<u>\$ 4,728,025</u>	
Portfolio weighted average maturity		<u>0.1458</u>

1 day maturity equals approximately .0027 years.

Concentration of Credit Risk - The Authority will minimize concentration of credit risk, which is the risk of loss attributed to the magnitude of the Authority’s investment in a single issuer, by diversifying the investment portfolio so that the impact of potential losses from any one type of security or issuer will be minimized. Obligations of the U.S. government or obligations explicitly guaranteed by the U.S. government are not considered to have credit risk and do not require disclosure of credit quality.

<u>Investment Type</u>	<u>Fair Value</u>	<u>Rating</u>	<u>Rating Organization</u>
Michigan CLASS Investment Pool	\$ 4,728,025	AAAm	Standard and Poor's
Total	<u>\$ 4,728,025</u>		

Foreign Currency Risk – The Authority is not authorized to invest in investments that have this type of risk.

Fair Value Measurement - The Authority is required to disclose amounts within a framework established for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). The three levels of the fair value hierarchy are described as follows:

- Level 1: Quoted prices in active markets for identical securities.
- Level 2: Prices determined using other significant observable inputs. Observable inputs are inputs that other market participants may use in pricing a security. These may include prices for similar securities, interest rates, prepayment speeds, credit risk and others.

NOTE 3 – DEPOSITS AND INVESTMENTS, CONCLUDED

Level 3: Prices determined using significant unobservable inputs. In situations where quoted prices or observable inputs are unavailable or deemed less relevant, unobservable inputs may be used. Unobservable inputs reflect the Authority’s own assumptions about the factors market participants would use in pricing an investment and would be based on the best information available.

The asset or liability’s fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

Investments in Entities that Calculate Net Asset Value per Share - The Authority holds shares or interests in the Michigan CLASS investment pool where the fair value of the investments is measured on a recurring basis using net asset value per share (or its equivalent) of the investment companies as a practical expedient.

The Michigan CLASS investment pool invest in U.S. Treasury obligations, federal agency obligations of the U.S. government, high-grade commercial paper (rated “A1” or better), collateralized bank deposits, repurchase agreements (collateralized at 102% by treasuries and agencies), and approved money market funds. The program is designed to meet the needs of Michigan public sector investors. It purchases securities that are legally permissible under state statues and are available for investment by Michigan counties, cities, townships, school districts, authorities, and other public agencies.

At the year ended December 31, 2024, the fair value, unfunded commitments, and redemption rules of those investments are as follows:

	<u>Fair Value</u>	<u>Unfunded Commitments</u>	<u>Redemption Frequency, if Eligible</u>	<u>Redemption Notice Period</u>
Michigan CLASS Investment Pool	\$ 4,728,025	\$ -	No restrictions	None
Total	<u>\$ 4,728,025</u>	<u>\$ -</u>		

The following summarizes the categorization of these amounts as of December 31, 2024:

	<u>General Fund</u>	<u>Capital Project Fund</u>	<u>Total Cash and Cash Equivalents</u>
Cash on hand	\$ 50	\$ -	\$ 50
Bank deposits	2,902,556	-	2,902,556
Michigan CLASS Investment Pool	819,953	3,908,072	4,728,025
Total	<u>\$ 3,722,559</u>	<u>\$ 3,908,072</u>	<u>\$ 7,630,631</u>

NOTE 4 – CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2024, was as follows:

	As Restated Beginning Balance	Additions	Disposals	Ending Balance
Governmental activities:				
Capital assets not being depreciated:				
Land	\$ 331,306	\$ -	\$ -	\$ 331,306
Capital assets being depreciated/amortized				
Buildings and improvements	\$ 2,662,298	\$ -	\$ -	\$ 2,662,298
Equipment and furnishings	11,688,066	341,929	-	12,029,995
Right of use - leased equipment	430,196	105,810	-	536,006
Subtotal	<u>\$ 14,780,560</u>	<u>\$ 447,739</u>	<u>\$ -</u>	<u>\$ 15,228,299</u>
Less: Accumulated depreciation/amortization				
Buildings and improvements	\$ (564,031)	\$ (101,320)	\$ -	\$ (665,351)
Equipment and furnishings	(1,268,442)	(643,429)	-	(1,911,871)
Right of use - leased equipment	(144,804)	(23,373)	-	(168,177)
Subtotal	<u>\$ (1,977,277)</u>	<u>\$ (768,122)</u>	<u>\$ -</u>	<u>\$ (2,745,399)</u>
Total capital assets being depreciated/amortized	<u>\$ 12,803,283</u>			<u>\$ 12,482,900</u>
Governmental activities capital assets, net	<u>\$ 13,134,589</u>			<u>\$ 12,814,206</u>

Depreciation/amortization expense for 2024 was \$768,122 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 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.

\$ 1,301,148

Total direct placement

\$ 1,301,148

Other Debt:

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.

\$ 66,426

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

31,678

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

15,839

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.

170,375

In 2024, the Authority entered into a four and a half year back-up communication center lease due in monthly installments of \$1,800 for first year, then annual (2%) increases for each additional year.

106,250

Total other debt

\$ 390,568

Total direct placement, and other debt

\$ 1,691,716

Total long-term debt

\$ 1,691,716

Long-term obligation activity for the year ended December 31, 2024, was as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
Governmental Activities					
Direct Placement:					
Installment purchase agreement	\$ 2,570,684	\$ -	\$ (1,269,536)	\$ 1,301,148	\$ 1,301,148
Other Debt:					
Tower leases	302,834	105,810	(18,076)	390,568	37,777
Total Direct Placement and Other Debt	<u>\$ 2,873,518</u>	<u>\$ 105,810</u>	<u>\$ (1,287,612)</u>	<u>\$ 1,691,716</u>	<u>\$ 1,338,925</u>

NOTE 6 – LONG-TERM OBLIGATIONS, CONCLUDED

Debt service requirements at December 31, 2024, are as follows:

Year Ended December 31,	Direct Placement			Other Debt		
	Principal	Interest	Total	Principal	Interest	Total
2025	\$ 1,301,148	\$ 32,399	\$ 1,333,547	\$ 37,777	\$ 6,884	\$ 44,661
2026	-	-	-	39,169	6,419	45,588
2027	-	-	-	40,604	5,943	46,547
2028	-	-	-	42,134	5,453	47,587
2029	-	-	-	43,661	5,097	48,758
2030-2034	-	-	-	91,400	16,621	108,021
2035-2039	-	-	-	41,991	8,158	50,149
2040-2044	-	-	-	11,398	5,824	17,222
2045-2049	-	-	-	9,348	4,713	14,061
2050-2054	-	-	-	11,069	3,445	14,514
2055-2059	-	-	-	13,095	1,945	15,040
2060-2062	-	-	-	8,922	339	9,261
Totals	<u>\$ 1,301,148</u>	<u>\$ 32,399</u>	<u>\$ 1,333,547</u>	<u>\$ 390,568</u>	<u>\$ 70,841</u>	<u>\$ 461,409</u>

NOTE 7 – COMPENSATED ABSENCES

Compensated absences for the year ended December 31, 2024 are as follows:

	Beginning Balance, as restated	Net Change	Ending Balance
Compensated Absences	\$ 114,096	\$ (3,521)	\$ 110,575
	<u>\$ 114,096</u>	<u>\$ (3,521)</u>	<u>\$ 110,575</u>

NOTE 8 – 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 \$13,441, for the year ended December 31, 2024. At December 31, 2024, 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.

NOTE 8 – DEFINED CONTRIBUTION PENSION PLAN, CONCLUDED

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 \$269,295, for the year ended December 31, 2024. At December 31, 2024, 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 \$10,036 during the current fiscal year that were used to reduce the Authority's pension expense.

NOTE 9 – 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 thereat 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 10 – UPCOMING ACCOUNTING PRONOUNCEMENTS

In April 2024, the GASB issued Statement No. 103, *Financial Reporting Model Improvements*. This Statement establishes new accounting and financial reporting requirements—or modifies existing requirements—related to the following:

1. Management's discussion and analysis (MD&A);
 - a. Requires that the information presented in MD&A be limited to the related topics discussed in five specific sections:
 - i. Overview of the Financial Statements,
 - ii. Financial Summary,
 - iii. Detailed Analyses,
 - iv. Significant Capital Asset and Long-Term Financing Activity,
 - v. Currently Known Facts, Decisions, or Conditions;
 - b. Stresses detailed analyses should explain why balances and results of operations changed rather than simply presenting the amounts or percentages by which they changed;

NOTE 10 – UPCOMING ACCOUNTING PRONOUNCEMENTS, CONCLUDED

- c. Removes the requirement for discussion of significant variations between original and final budget amounts and between final budget amounts and actual results;
2. Unusual or infrequent items;
3. Presentation of the proprietary fund statement of revenues, expenses, and changes in fund net position;
 - a. Requires that the proprietary fund statement of revenues, expenses, and changes in fund net position continue to distinguish between operating and nonoperating revenues and expenses and clarifies the definition of operating and nonoperating revenues and expenses;
 - b. Requires that a subtotal for operating income (loss) and noncapital subsidies be presented before reporting other nonoperating revenues and expenses and defines subsidies;
4. Information about major component units in basic financial statements should be presented separately in the statement of net position and statement of activities unless it reduces the readability of the statements in which case combining statements of should be presented after the fund financial statements;
5. Budgetary comparison information should include variances between original and final budget amounts and variances between final budget and actual amounts with explanations of significant variances required to be presented in the notes to RSI;

The Authority is currently evaluating the impact this standard will have on the financial statements when adopted.

In September 2024, the GASB issued Statement No. 104, *Disclosure of Certain Capital Assets*. This Statement requires certain types of capital assets to be disclosed separately in the capital assets note disclosures required by Statement 34. Lease assets recognized in accordance with Statement No. 87, *Leases*, and intangible right-to-use assets recognized in accordance with Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*, should be disclosed separately by major class of underlying asset in the capital as-sets note disclosures. Subscription assets recognized in accordance with Statement No. 96, *Subscription-Based Information Technology Arrangements*, also should be separately disclosed. In addition, this Statement requires intangible assets other than those three types to be disclosed separately by major class.

This Statement also requires that capital assets held for sale be evaluated each reporting period. Governments should disclose (1) the ending balance of capital assets held for sale, with separate disclosure for historical cost and accumulated depreciation by major class of asset, and (2) the carrying amount of debt for which the capital assets held for sale are pledged as collateral for each major class of asset.

The Authority is currently evaluating the impact this standard will have on the financial statements when adopted.

NOTE 11 – INTERFUND TRANSFERS

<u>Transfers In</u>	<u>Transfers Out</u>	
	General Fund	Total
Capital Project Fund	\$ 1,750,000	\$ 1,750,000

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

NOTE 12 – CHANGE IN ACCOUNTING PRINCIPLE

For the year ended December 31, 2024, the Authority implemented the following new pronouncement: GASB Statement No. 101, *Compensated Absences*.

Summary:

GASB Statement No. 101, *Compensated Absences*, was issued in June 2023. 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 restatement of the beginning of the year net position is as follows:

	<u>Net Position</u>	
	Governmental Activities	
Net position as of January 1, 2024, as previously stated	\$	15,604,615
Adoption of GASB Statement 101		(114,096)
Net position as of January 1, 2024, as restated	\$	<u>15,490,519</u>

NOTE 13 – SUBSEQUENT EVENTS

The Authority has evaluated subsequent events through April 29, 2025, 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, 2024**

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues:				
Charges for services	\$ 1,620,340	\$ 1,620,340	\$ 1,753,502	\$ 133,162
Contributions from local units	7,193,900	8,200,215	8,200,215	-
Interest and rentals	108,700	248,700	254,180	5,480
Other	50	13,695	17,951	4,256
Total revenues	<u>\$ 8,922,990</u>	<u>\$ 10,082,950</u>	<u>\$ 10,225,848</u>	<u>\$ 142,898</u>
Expenditures:				
Public safety:				
Personnel costs	\$ 4,065,163	\$ 4,070,438	\$ 3,593,478	\$ 476,960
Employee benefits	1,496,473	1,443,763	1,141,566	302,197
Contractual services	735,566	735,566	681,518	54,048
Professional services	41,200	42,200	22,589	19,611
Insurance	60,000	53,000	51,771	1,229
Repairs and maintenance	28,000	28,000	7,763	20,237
Travel	54,000	59,000	58,224	776
Supplies	32,500	32,500	18,692	13,808
Utilities	180,680	186,680	183,246	3,434
Miscellaneous	57,500	59,500	41,725	17,775
Debt service:				
Principal	1,269,536	1,269,536	1,269,536	-
Interest	64,011	64,011	64,010	1
Lease	-	3,600	105,810	(102,210)
Capital outlay	40,000	45,000	30,484	14,516
Total expenditures	<u>\$ 8,124,629</u>	<u>\$ 8,092,794</u>	<u>\$ 7,270,412</u>	<u>\$ 822,382</u>
Excess of revenue over expenditures	<u>\$ 798,361</u>	<u>\$ 1,990,156</u>	<u>\$ 2,955,436</u>	<u>\$ 965,280</u>
Other financing sources (uses):				
Lease proceeds	\$ -	\$ -	\$ 105,810	\$ 105,810
Operating transfers out	(750,000)	(1,750,000)	(1,750,000)	-
Total other financing sources (uses)	<u>\$ (750,000)</u>	<u>\$ (1,750,000)</u>	<u>\$ (1,644,190)</u>	<u>\$ 105,810</u>
Net Changes in Fund Balances	\$ 48,361	\$ 240,156	\$ 1,311,246	<u>\$ 1,071,090</u>
Fund balance - Beginning	2,848,844	2,848,844	2,848,844	
Fund balance - Ending	<u>\$ 2,897,205</u>	<u>\$ 3,089,000</u>	<u>\$ 4,160,090</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 governmental activities and each major fund of Kalamazoo County Consolidated Dispatch Authority (the “Authority”), as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise the Authority’s basic financial statements and have issued our report thereon dated April 29, 2025.

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 (2024-001) 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

Government Auditing Standards requires the auditor to perform limited procedures on the Authority's response to the findings identified in our audit and described in the accompanying schedule of findings and responses. The Authority's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

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 29, 2025

SECTION I – FINANCIAL STATEMENT FINDINGS

Finding 2024-001 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.




Kalamazoo County Consolidated Dispatch Authority



DATE: April 15, 2025

TO: Finance Committee Members and Board of Directors

FROM: Jeff Troyer 
KCCDA Executive Director

SUBJECT: Fiscal Year 2025 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 2025 General Fund Budget which includes the General Operations (2911) and Training (2913) units. This amendment reflects up-to-date personnel projections including actual benefit elections from this year’s open enrollment process.

The proposed amendment reflects the following key aspects.

REVENUES

- **Miscellaneous Revenue**
Miscellaneous revenues are increasing \$5,867 which consists of \$3,435 from MMRMA for distribution of excess assets and \$2,432 from Consumers Energy for a down payment refund from the 6th Street Tower.

EXPENDITURES

- **Personnel Services**
Personnel services are decreasing overall by \$219,494. This reduction is due to actual staffing levels being lessor than the original projection resulting in reduced regular wages and holiday premiums. This also includes an increase in regular wages of \$5,000 in the 2913 Business Unit – Training.
- **Benefits and Taxes**
This categorical has a reduction of \$49,761 and accurately reflects current employees and their respective benefit enrollments for 2025.

NOTE: Personnel Services, Benefits, and Taxes are further detailed on the Position Budgeting worksheets attached to this memo (pages 3 – 5).

- **Services and Other Charges**
Services and other charges have a net increase of \$15,000. This consists of two changes:



Kalamazoo County Consolidated Dispatch Authority



- Contractual Services are increasing by \$21,000 because of a recommended contract with GovWorx for their CommsCoach Quality Assurance application. This contract is an agreement with a total obligation of \$31,500 (\$21,000 for May through December 2025, and \$10,500 for January through April of 2026). Please see the administrative memo and detailed proposal on pages 6 through 16 for further details about the solution.
- Insurance Premiums are reduced by \$6,000 as property and liability insurance premium renewals came in lessor that the amount budgeted.
- **Equipment & Capital Outlay**
Small equipment is increasing \$4,000 for a new total of \$34,000.
- **Transfers Out**
An additional \$250,000 is recommended to be allocated to the Capital Project Fund revising the total for 2025 to \$1,150,000.

ATTACHMENTS/REPORTS

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

- ✓ 2025 Budget Amendment – REVISION I Net Changes
This document, pages 17 through 19, 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 20 is a categorical budget and fund balance forecast for years 2024 (year-end actuals), the Proposed 2025 Budget, and each year thereafter through 2033.

GENERAL FUND SUMMARY

The proposed budget amendment, Revision I, increases revenues by \$5,867 and reduces overall expenditures by \$21,255, equating to a surplus net change for this amendment of \$27,122. The amendment results in revised total expenditures of \$9,336,950, which includes a transfer to the Capital Project Fund of \$1,150,000. With these changes, KCCDA can expect an anticipated surplus at year's end totaling \$45,017.

I recommend adoption of the proposed fiscal year 2025 General Fund Budget Amendment – REVISION I.

POSITION BUDGETING - Employee Compensation, Taxes & Benefits

#	Position/Title	Wage Line Item	Emp. ID or Vacant (V)	Regular Wages	Overtime	Holiday Premium	Allow & Comps	Longevity	Social Sec	Medicare	MERS DC	MERS 457	MERS HCSP	Work Comp	Medical Ins.	HSA Contr.	Dental	Vision	Life Ins.	Disab. Ins.
01	ECO-I	702.024	037	\$53,040		\$3,723	\$4,550	\$800	\$3,801	\$889	\$4,905		\$1,061	\$221	Opt Out		\$1,267	\$176	\$187	\$660
02	ECO-I	702.023	087	\$50,606		\$3,552			\$3,358	\$785	\$4,333		\$1,012	\$211	\$4,582	\$2,125	\$308	\$60	\$187	\$660
03	ECO-I	702.024	092	\$49,584		\$3,380			\$3,284	\$768	\$4,237		\$963	\$207	\$4,582	\$2,125	\$308	\$60	\$187	\$660
04	ECO-I	702.024	094	\$48,561		\$3,380	\$1,950		\$3,341	\$781	\$4,311		\$963	\$203	Opt Out		Opt Out	Opt Out	\$187	\$660
05	ECO-I	702.024	097	\$48,152		\$3,380	\$3,250		\$3,396	\$794	\$4,383		\$963	\$201	Opt Out		Opt Out	Opt Out	\$187	\$660
06	ECO-I	702.024	098	\$48,152		\$3,380			\$3,195	\$747	\$4,123		\$963	\$201	\$4,582	\$2,125	\$308	\$60	\$187	\$660
07	ECO-I	702.024	107	\$45,718		\$3,209	\$900		\$3,089	\$722	\$3,986		\$914	\$191	Opt Out		Opt Out	Opt Out	\$187	\$660
08	ECO-I	702.024	106	\$45,718		\$3,209	\$900		\$3,089	\$722	\$3,986		\$914	\$191	Opt Out		Opt Out	Opt Out	\$187	\$660
09	ECO-I	702.024	104	\$45,718		\$3,209			\$3,034	\$709	\$3,914		\$914	\$191	\$18,500	\$4,250	\$1,267	\$176	\$187	\$660
10	ECO-I	702.024	108	\$30,479		\$2,638			\$2,053	\$480	\$2,649		\$914	\$129	\$3,437	\$1,594	\$308	\$60	\$140	\$495
11	ECO-I	702.024	109	\$29,262		\$2,497			\$1,969	\$461	\$2,541		\$866	\$124	\$3,437	\$1,594	\$308	\$60	\$140	\$495
12	ECO-I	702.024	110	\$29,262		\$2,497			\$1,969	\$461	\$2,541		\$866	\$124	\$3,437	\$1,594	\$308	\$60	\$140	\$495
13	ECO-I	702.024	V-6	\$21,642		\$1,519			\$1,436	\$336	\$1,853		\$866	\$90	\$2,291	\$1,063	\$154	\$30	\$94	\$330
14	ECO-I	702.023	V-6	\$21,642		\$1,519			\$1,436	\$336	\$1,853		\$433	\$90	\$6,399	\$2,125	\$308	\$60	\$94	\$330
15	ECO-I	702.023	V-6	\$21,642		\$1,519			\$1,436	\$336	\$1,853		\$433	\$90	\$9,250	\$2,125	\$633	\$88	\$94	\$330
16	ECO-I	702.023	V-6	\$21,642		\$1,519			\$1,436	\$336	\$1,853		\$433	\$90	\$2,291	\$1,063	\$154	\$30	\$94	\$330
17	ECO-II	702.023	014	\$65,624		\$4,606		\$1,250	\$4,354	\$1,018	\$5,618		\$1,312	\$274	\$12,799	\$4,250	\$616	\$120	\$187	\$660
18	ECO-II	702.023	021	\$65,624		\$4,606	\$4,550	\$1,000	\$4,636	\$1,084	\$5,982		\$1,312	\$274	Opt Out		\$616	\$120	\$187	\$660
19	ECO-II	702.023	022	\$65,624		\$4,606		\$1,000	\$4,354	\$1,018	\$5,618		\$1,312	\$274	Opt Out		\$308	\$60	\$187	\$660
20	ECO-II	702.023	023	\$65,624		\$4,606		\$1,000	\$4,354	\$1,018	\$5,618		\$1,312	\$274	\$18,500	\$4,250	\$1,267	\$176	\$187	\$660
21	ECO-II	702.023	024	\$65,624		\$4,606	\$4,550	\$1,000	\$4,636	\$1,084	\$5,982		\$1,312	\$274	Opt Out		\$1,267	\$176	\$187	\$660
22	ECO-II	702.023	025	\$65,624		\$4,606		\$1,000	\$4,354	\$1,018	\$5,618		\$1,312	\$274	\$18,500	\$4,250	\$1,267	\$176	\$187	\$660
23	ECO-II	702.023	027	\$65,624		\$4,606		\$1,000	\$4,354	\$1,018	\$5,618		\$1,312	\$274	Opt Out		Opt Out	Opt Out	\$187	\$660
24	ECO-II	702.023	030	\$65,624		\$4,606		\$800	\$4,354	\$1,018	\$5,618		\$1,312	\$274	\$18,500	\$4,250	\$1,267	\$176	\$187	\$660
25	ECO-II	702.023	032	\$65,624		\$4,606		\$800	\$4,354	\$1,018	\$5,618		\$1,312	\$274	\$18,500	\$4,250	\$1,267	\$176	\$187	\$660
26	ECO-II	702.023	049	\$64,367		\$4,364	\$4,550	\$800	\$4,543	\$1,063	\$5,863		\$1,287	\$268	Opt Out		Opt Out	Opt Out	\$187	\$660
27	ECO-II	702.023	057	\$65,624		\$4,606	\$4,550	\$800	\$4,636	\$1,084	\$5,982		\$1,312	\$274	Opt Out		Opt Out	Opt Out	\$187	\$660
28	ECO-II	702.023	059	\$59,660		\$4,122		\$800	\$3,954	\$925	\$5,102		\$1,193	\$249	\$4,582	\$2,125	\$308	\$60	\$187	\$660
29	ECO-II	702.023	062	\$63,112		\$4,364	\$4,550	\$800	\$4,466	\$1,044	\$5,762		\$1,262	\$263	Opt Out		\$1,267	\$176	\$187	\$660
30	ECO-II	702.023	070	\$59,346		\$4,122		\$800	\$3,935	\$920	\$5,077		\$1,187	\$248	\$18,500	\$4,250	\$1,267	\$176	\$187	\$660
31	ECO-II	702.023	075	\$55,635		\$3,879			\$3,690	\$863	\$4,761		\$1,113	\$232	\$18,500	\$4,250	\$1,267	\$176	\$187	\$660
32	ECO-II	702.023	078	\$55,491		\$3,879			\$3,681	\$861	\$4,750		\$1,110	\$232	\$4,582	\$2,125	\$308	\$60	\$187	\$660
33	ECO-II	702.023	088	\$54,600		\$3,635			\$3,611	\$844	\$4,659		\$1,092	\$227	\$6,575		\$308	\$60	\$187	\$660
34	ECO-II	702.023	083	\$51,792		\$3,635			\$3,436	\$804	\$4,434		\$1,036	\$216	\$12,799	\$3,188	\$545	\$117	\$187	\$660

POSITION BUDGETING - Employee Compensation, Taxes & Benefits

#	Position/Title	Wage Line Item	Emp. ID or Vacant (V)	Regular Wages	Overtime	Holiday Premium	Allow & Comps	Longevity	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	085	\$52,040		\$3,635	\$1,950		\$3,573	\$836	\$4,610		\$1,041	\$217	Opt Out		Opt Out	Opt Out	\$187	\$660
36	ECO-II	702.023	096	\$53,737		\$3,393			\$3,542	\$828	\$4,570		\$1,075	\$223	\$4,582	\$2,125	\$308	\$60	\$187	\$660
37	ECO-II	702.023	103	\$48,339		\$3,393			\$3,207	\$750	\$4,139		\$967	\$202	\$18,500	\$4,250	\$1,267	\$176	\$187	\$660
38	ECO-II	702.023	V-8	\$32,234		\$2,324			\$2,143	\$501	\$2,765		\$645	\$135	\$2,291	\$1,063	\$154	\$30	\$140	\$495
39	ECO-II	702.023	V-8	\$32,234		\$2,324			\$2,143	\$501	\$2,765		\$645	\$135	\$2,291	\$1,063	\$154	\$30	\$140	\$495
40	ECO-II	702.023	V-8	\$32,234		\$2,324			\$2,143	\$501	\$2,765		\$645	\$135	\$6,399	\$2,125	\$308	\$60	\$140	\$495
41	ECO-II	702.023	V-8	\$32,234		\$2,324			\$2,143	\$501	\$2,765		\$645	\$135	\$6,399	\$2,125	\$308	\$60	\$140	\$495
42	ECO-II	702.023	V-8	\$32,234		\$2,324			\$2,143	\$501	\$2,765		\$645	\$135	\$9,250	\$2,125	\$633	\$88	\$140	\$495
43	ECO-II	702.023	V-0	\$0		\$0			\$0	\$0	\$0			\$0						
44	ECO-II	702.023	V-0	\$0		\$0			\$0	\$0	\$0			\$0						
45	ECO-II	702.023	V-0	\$0		\$0			\$0	\$0	\$0			\$0						
46	ECO-II	702.023	V-0	\$0		\$0			\$0	\$0	\$0			\$0						
47	ECO-II	702.023	V-0	\$0		\$0			\$0	\$0	\$0			\$0						
48	ECO-II	702.023	V-0	\$0		\$0			\$0	\$0	\$0			\$0						
49	ECO - Part Time	702.023	013	\$32,968		\$1,522			\$2,138	\$500	\$2,759			\$135	Opt Out					
50	ECO - Part Time	702.023	029	\$38,040		\$1,522			\$2,453	\$574	\$3,165			\$154	\$323					
51	ECO - Part Time	702.023	040	\$38,040		\$1,522			\$2,453	\$574	\$3,165			\$154	Opt Out					
52	ECO - Part Time	702.023	056	\$16,484		\$1,522			\$1,116	\$261	\$1,440			\$70	Opt Out					
53	ECO - Part Time	702.023	043	\$38,040		\$1,522			\$2,453	\$574	\$3,165			\$154	Opt Out					
54	ECO - Part Time	702.023	053	\$16,484		\$1,522			\$1,116	\$261	\$1,440			\$70	Opt Out					
55	ECO - Part Time	702.023	029	\$38,040		\$1,522			\$2,453	\$574	\$3,165			\$154	Opt Out					
56	Dispatch Supv. - Floor	702.022	008	\$76,392	\$8,041	\$5,644			\$5,585	\$1,306	\$7,206	\$1,802	\$1,528	\$351	\$12,799	\$4,250	\$616	\$120	\$187	\$660
57	Dispatch Supv. - Floor	702.022	011	\$76,392	\$8,041	\$5,644			\$5,585	\$1,306	\$7,206	\$1,802	\$1,528	\$351	\$4,582	\$2,125	\$308	\$60	\$187	\$660
58	Dispatch Supv. - Floor	702.022	017	\$76,392	\$8,041	\$5,644			\$5,585	\$1,306	\$7,206	\$1,802	\$1,528	\$351	\$12,799	\$4,250	\$616	\$120	\$187	\$660
28	Dispatch Supv. - Floor	702.022	035	\$70,512	\$7,051	\$4,949	\$4,550		\$5,398	\$1,262	\$6,965	\$1,741	\$1,410	\$294	Opt Out		\$308	\$60	\$187	\$660
60	Dispatch Supv. - QA	702.022	010	\$71,131		\$4,949			\$4,717	\$1,103	\$6,086	\$1,522	\$1,423	\$297	\$18,500	\$4,250	\$1,267	\$176	\$187	\$660
61	Dispatch Supv. - Training	702.022	007	\$76,392		\$5,644	\$4,550		\$5,368	\$1,256	\$6,927	\$1,732	\$1,528	\$320	Opt Out		\$616	\$120	\$187	\$660
62	Admin. Assistant	702.021	093	\$40,092					\$2,486	\$581	\$3,207		\$802	\$156	\$18,500	\$4,250	\$1,267	\$176	\$187	\$660
63	Exec. Admin. Assistant	702.021	004	\$68,411					\$4,241	\$992	\$5,473		\$1,368	\$267	\$18,500	\$4,250	\$1,267	\$176	\$187	\$660
64	Systems Support Spec.	702.021	003	\$79,113					\$4,905	\$1,147	\$6,329		\$1,582	\$309	\$18,500	\$4,250	\$1,267	\$176	\$187	\$660
65	Systems Support Spec.	702.021	076	\$73,225					\$4,540	\$1,062	\$5,858		\$1,464	\$286	\$6,575		\$308	\$60	\$187	\$660
66	Network/Systems Admin	702.010	005	\$104,927					\$6,505	\$1,521	\$8,394	\$2,099	\$2,099	\$409	\$18,500	\$4,250	\$1,267	\$176	\$187	\$660
67	Deputy Director	702.010	002	\$110,730					\$6,865	\$1,606	\$8,858	\$2,215	\$2,215	\$432	\$12,799	\$4,250	\$545	\$117	\$187	\$660
68	Executive Director	702.010	001	\$140,139			\$8,688		\$9,227	\$2,158	\$14,014	\$5,606	\$4,204	\$547	\$18,500	\$4,250	\$1,267	\$176	\$1,387	\$4,110
Varies	OVERTIME	702.030	Various		\$325,000				\$20,150	\$4,713	\$26,000	\$5,000								

POSITION BUDGETING - Employee Compensation, Taxes & Benefits

#	Position/Title	Wage Line Item	Emp. ID or Vacant (V)	Regular Wages	Overtime	Holiday Premium	Allow & Comps	Longevity	Social Sec	Medicare	MERS DC	MERS 457	MERS HCSP	Work Comp	Medical Ins.	HSA Contr.	Dental	Vision	Life Ins.	Disab. Ins.
TOTALS:				\$3,328,296	\$356,175	\$187,363	\$54,038	\$13,650	\$243,404	\$56,925	\$316,177	\$25,318	\$64,867	\$13,805	\$425,717	\$114,219	\$32,824	\$5,138	\$10,737	\$37,110
					702.030	706.000		714.000	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	\$355,796
Salaries/Wages - Regular 702.020	\$2,972,499

Line Item Summary	
712.000	\$45,350
715.010	\$8,688

Salaries/Wages - Regular Subclassifications

Administrative Support - 702.021	\$260,841
Dispatch Supervisors - 702.022	\$447,211
ECO II's - 702.023	\$1,653,624
ECO I's - 702.024	\$610,823



Kalamazoo County

Consolidated Dispatch Authority



TO: Finance Committee Members
& Board of Directors

FROM: Jeff Troyer, Executive Director

A handwritten signature in blue ink, appearing to be 'JT', written over the name 'Jeff Troyer'.

DATE: April 15, 2025

SUBJECT: GovWorx – CommsCoach Quality Assurance Solution

KCCDA has spent at least 18 months searching for a robust quality assurance AI solution with the goal of utilizing emerging technology to assist us with the quality assurance process. In late January, Quality Assurance Supervisor Face and Executive Director Troyer had a demonstration from GovWorx, Inc. who is the sole source provider of CommsCoach, a proprietary software that combines emergency communications evaluations, automated feedback and skills coaching. A second demonstration of the solution was conducted on April 8th with additional administration and IT staff.

CommsCoach is the only system offered to Emergency Communications Centers (ECC) today that combines the CAD event, call audio, radio traffic, and the results of QA evaluations to create a fully automated evaluations and AI-based 911 call simulation scenarios that can be utilized for training purposes as well. The CommsCoach application has many additional unique capabilities wrapped in a single solution:

- Automated AI-based evaluations of calls, radio traffic, and CAD incidents, using a standardized library of predefined prompts and evaluations. KCCDA will be able to utilize current evaluations and scoring system from our existing quality assurance program.
- Agency configured reporting options including incident type/nature code, durations, shifts, roles, or call content.
- Call summarization with supervisor override capability to change the AI evaluation on the fly.

- Online feedback from trainers or reviewers, including video and comment feedback tied to skill areas, which then can easily be sent to staff as a highlight reel.
- AI generated balanced feedback from multiple evaluations for staff members.

Quality Assurance Supervisor Face conducted reference checks with four different ECC's who have been utilizing this solution for six to twelve months. The deciding factors for choosing CommsCoach were consistent: vendor reputation, cost, operational functionality, and technical support. All centers stated that if money were no option they would still not research a different vendor. Staff members from these centers love that they are evaluated daily, and they can see their areas for improvement and actively work towards positive change. The program seems to harbor a growth mindset amongst staff because they want to be the "top team" and/or the top person on the leader board.

Ensuring excellence in 9-1-1 services is not just about answering 911 calls and dispatching them. It's about continuously improving, retaining top talent, and providing the highest level of service to our community. As public safety evolves, our ECC must adopt innovative solutions to meet increasing demands while being fiscally responsible. CommsCoach offers an immediate return on investment by automating quality assurance and training, reducing the need for additional staff to manually review calls, and significantly improving efficiency, accountability, and professional development.

We formally recommend KCCDA contracting with GovWorx, Inc for their CommsCoach Quality Assurance solution. Attached to this memorandum is GovWorx's formal proposal. This is a year-to-year agreement with a \$31,500 obligation annually so long as KCCDA continues with the pilot partner program (\$21,000 for the 2025 Budget).



CommsCoach Pilot Proposal

Issued

February 10, 2025

Expires

May 16, 2025

600 17th St
Suite 2800 South
Denver, CO 80202

Prepared for

Kalamazoo County Consolidated Dispatch Authority (MI)

7040 Stadium Dr.
Kalamazoo, MI 49009

GovWorx is pleased to provide this proposal for our CommsCoach solution, with a special pilot offering to partner with you as one of our early adopters in MI . As a pilot partner, your feedback, input into the future of the product and serving as a reference is greatly appreciated.

As you are keenly aware, in recent years, 911 emergency communications centers have faced unprecedented challenges. Staffing crisis, the retirement or resignation of experienced call takers, dispatchers, and trainers, and the influx of new hires with varying levels of experience have all contributed to a dynamic yet demanding environment. This situation has created an urgent need for new solutions to help train and continually assess both new and seasoned telecommunicators alike.

To address these challenges, CommsCoach provides an easy integration of technology into the QA, training and evaluation process. By automating data gathering and AI-driven evaluation, our solution allows QA teams, supervisors and trainers to focus on coaching and training rather than administrative tasks. Just as companies across various industries leverage AI for evaluating performance and conducting simulations to train their teams, it is imperative that 911 supervisors and trainers receive the same level of support. By integrating AI-driven evaluations and realistic simulation tools, ECCs can enhance their training programs, ensure consistent and high-quality performance, and better prepare their staff to handle the complexities of emergency situations.


CommsCoach not only aids in bridging the experience gap but also empowers supervisors to focus on coaching and development, ultimately leading to more effective and resilient team of first, first responders

Automatic Evaluations:

With the capability to automatically evaluate 25%, 50%, or even 100% of calls, supervisors can gain comprehensive insights into their operations. Evaluations can be tailored by CAD incident type, disposition, and other critical parameters, ensuring that every aspect of a call is scrutinized for quality and adherence to protocols. Furthermore, supervisors have the flexibility to set specific evaluations for individuals based on identified areas of concern. This targeted approach not only enhances the overall performance but also allows for personalized coaching and development, addressing unique needs and improving the effectiveness of each call taker.

- **CommsCoach AI evaluates 911 audio calls, radio dispatch transmissions, and CAD data based on industry best practices, standards, and agency-specific criteria.**
- **These evaluations identify the strengths of certain staff members and highlight coaching opportunities for others.**
- **These evaluations remove the effort on the part of an overworked supervisory and training team. They run in the background and present results automatically.. In fact, it removes the manual work they have today, freeing up valuable time for supervisors and trainers to focus on more impactful tasks.**

Event #D-14799 January 1-th, 2024 2:15 am - 1 media elements 1 Personnel J. Smith



Accurate determination of complaint or type 2 / 2

The call taker accurately captured the nature of the event as a fall. The caller reported that the daughter fell off a ladder, which is consistent with the CAD notes indicating a fall from 10-15 feet. My daughter was climbing up the ladder and fell and she's on the ground and I need some help here.

Verified incident location with the caller 2 / 2

The call taker asked for the address of the emergency and then asked the caller to repeat it for verification.

911 emergency, what's the address of the emergency?

Verified additional location information - / 1

The call taker did not ask for or verify any additional location information such as a whether it was a single-family residence, business, apartment or other specific location details.

My daughter was climbing up the ladder and fell and she's on the ground and I need some help here.

Caller's telephone number verified 2 / 2

The call taker asked for the phone number and then asked the caller to repeat it for verification.

Okay, what's the phone number you're call from?

Accurate Caller Number entered - / 1

The caller provided the phone number 702-948-4927, but the CAD field for the callNumber is empty.

[00:01-00:01] L. Henricksen
911 emergency, what's the address of the emergency?

[00:01-00:01] Speaker 01
2217 Canary Way.

[00:01-00:01] L. Henricksen
Okay, can you please repeat that for verification purposes?

[00:01-00:01] Speaker 01
2217 Canary Way.

[00:01-00:01] L. Henricksen
Okay, what's the phone number you're call from?

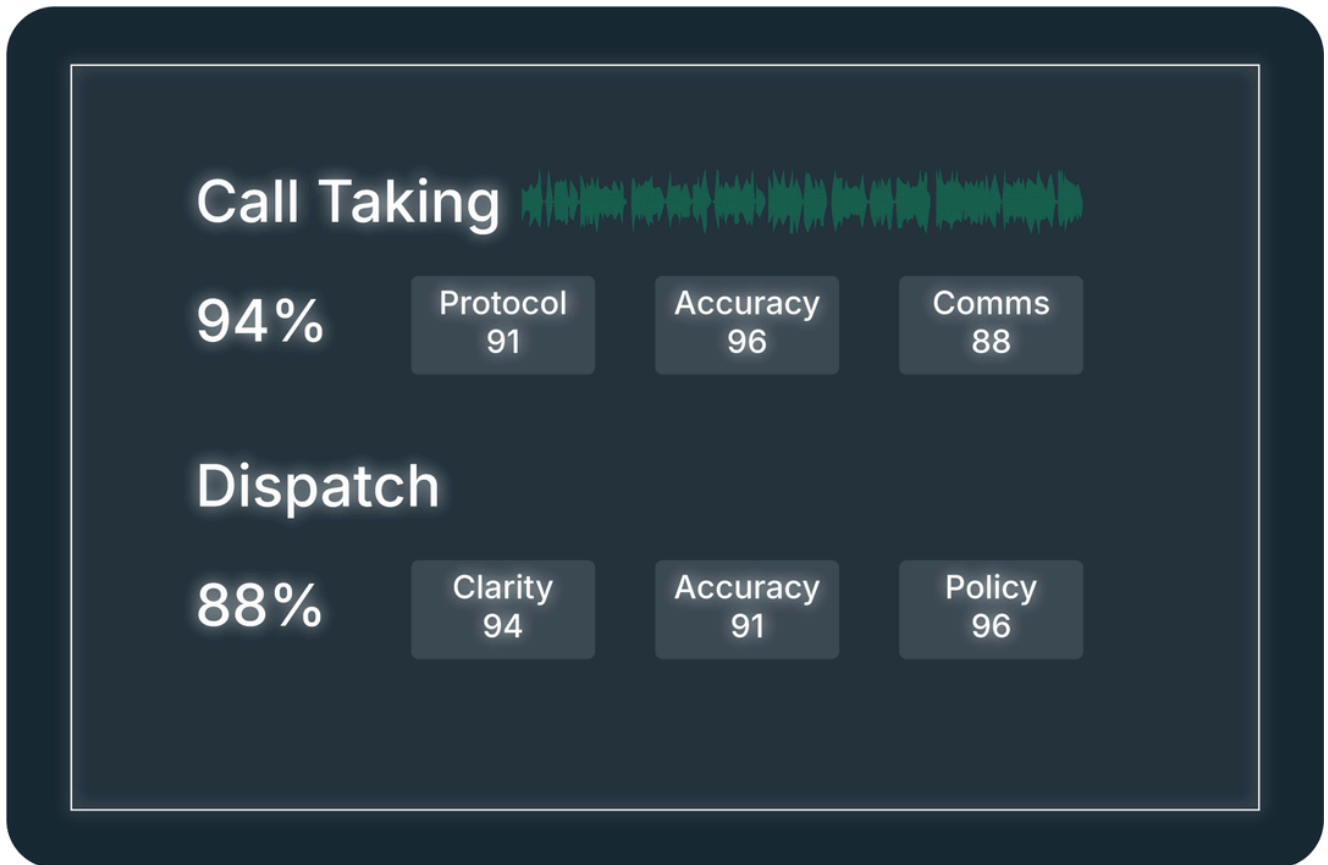
[00:01-00:01] Speaker 01
702-962-5433.

[00:01-00:01] Speaker 01
Please hurry.

AI Simulation Tool:

An AI simulation offers a vastly superior training experience compared to static simulators due to its dynamic, real-time reactions to the call taker's responses. Unlike static simulators that follow predetermined scripts, AI simulations adapt on the fly, presenting varied scenarios and emotional responses that closely mirror real-life emergencies. This interactive approach not only engages trainees more effectively but also helps them develop essential decision-making skills and adaptability, which are crucial for managing unpredictable situations. By providing a more realistic and immersive training environment, AI simulations better prepare call takers for the diverse challenges they will encounter on the job.

- The skill areas and data from your calls and evaluations are fed into an AI simulation tool that acts as a 911 caller, providing realistic, emotion-driven interactions with trainees.
- Trainees manage these simulations as if they were real calls, allowing for practical, hands-on experience.
- The same evaluations can be run over these simulations as with real calls, ensuring consistency in training and assessment.
- Simulations can be consumed in two ways:
 - **Post-Evaluation:** After completing an evaluation, simulations can be sent directly to trainees. This enables them to immediately act on feedback and improve specific areas identified during a real world assessment.
 - **On-Demand:** Simulations are accessible to anyone seeking to enhance their skills at any time. This flexibility allows trainees to practice and refine their abilities continuously, meeting their individual learning needs and schedules.



IT and Data Integration

Data and audio ingestion is one of the key first needs. CommsCoach consumes data from many CAD and Voice Logging systems. In most cases, no integration work is required by your CAD or Logging Recorder. We employ different patterns based on the vendor and only require minimal, short term involvement by an IT team to install our data agent or set up a secured FTP feed. Details on these requirements are found here:

[CommsCoach Data Integration](#)

GovWorx takes security very seriously given the nature of the data being evaluated. To that end, we've employed the security controls for CJIS, HIPAA, and SOC 2 Type 2 audits. We also believe in transparency in our security posture. To that end, GovWorx has made its Trust Center available and can be accessed here:

[GovWorx Trust Center](#)

CommsCoach Pilot Program

As a partner with GovWorx, you will participate in a fully structured onboarding process, working with our team while minimizing the impact on your resources and time. CommsCoach lends itself to incremental use in phases, based on your goals and processes.

As a Pilot Partner, in exchange for the discount applied in the quotation section of this proposal, GovWorx will seek your feedback and input on product suggestions and enhancements. GovWorx may, with agency approval, refer potential user agencies for reference checks. The agency must also agree to begin the onboarding process within 14 days of the effective date of the agreement. This includes identifying the project representative and the agency IT support necessary for the data agent setup (see data integration above for those requirements).

A sample pilot timeline may look like this: But the goals and objectives of you agency

TIMELINE AND MILESTONES



Let's Get Started

We are thrilled at the prospect of working with you. We know that our expertise and your dedication to excellence make for a perfect partnership.

To proceed please review this proposal and sign the order form below. If you have any questions or concerns, please reach out to me at any time.

We look forward to a long partnership together.

Best,

Dalton

dalton@gov-worx.com

+18168549391



Order Form

Kalamazoo County Consolidated Dispatch Authority (MI)

Expires: May 16, 2025

Products & Services	Unit price	Price
CommsCoach Annual Subscription CommsCoach is an annual subscription for the single agency named on this sales order to the following modules of the product; Call and Radio Evaluations, Audio Transcription, Key Word Search, Review Queues, Shift Goals, Dashboards, Reports and Evaluator feedback. Also includes CommsCoach Simulation, which includes ability to create simulation	\$56,000.00	\$56,000.00

Products & Services	Unit price	Price
scenarios from scratch or from real world events, a library of scenarios, data entry screen, transcription, evaluation, and reporting of simulation results.		
Equature Recorder Fee Some agencies are required to pay an API fee to for access to their Equature recorder. This is a one time fee that can be paid to GovWorx via this order for CommsCoach integration. GovWorx will submit payment to Equature.	\$3,500.00	\$3,500.00
Pilot Partner Discount		(\$28,000.00)
Total A		\$31,500.00

Terms and Conditions

As a pilot partner, if under agreement by the expiration date on this order form, GovWorx will honor the subscription quoted for Year 1 and all subsequent renewal years.

This form creates a binding contract on the parties. Unless otherwise agreed in a written agreement between GovWorx Inc. and Customer, this Quote (Order Form) and the services to be provided are subject to the terms and conditions set forth here, as of the date of signing:
<https://hubs.ly/Q02T9c1b0>

The Effective Date shall be the date of signature below unless otherwise defined in this order form or other agreement.

Signature

Signature

Signature

Date

Printed name

Kalamazoo County Consolidated Dispatch Authority
2025 Budget Amendment - REVISION I Net Changes
 January - December 2025

	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
REVENUES															
402.000 Property Taxes	6,828,200				6,828,200					0	6,828,200	0	0	0	6,828,200
573.000 Local Community Stabilization Share	596,400				596,400					0	596,400	0	0	0	596,400
615.010 Surcharge - State 911	494,000				494,000	52,000				52,000	546,000	0	0	0	546,000
615.020 Surcharge - Local 911	1,150,000				1,150,000					0	1,150,000	0	0	0	1,150,000
651.000 Charges for Services - User Fees	18,750				18,750					0	18,750	0	0	0	18,750
665.000 Interest Earned	228,000				228,000					0	228,000	0	0	0	228,000
667.000 Rent/Lease Revenue	8,700				8,700					0	8,700	0	0	0	8,700
671.000 Miscellaneous Revenue	50		5,867		5,917					0	50	0	5,867	0	5,917
TOTAL REVENUES	\$ 9,324,100	\$ -	\$ 5,867	\$ -	\$ 9,329,967	\$ 52,000	\$ -	\$ -	\$ -	\$ 52,000	\$ 9,376,100	\$ -	\$ 5,867	\$ -	\$ 9,381,967
EXPENDITURES															
700-718 Personnel Services															
702.010 Salaries - Administration	355,796				355,796					0	355,796	0	0	0	355,796
702.020 Wages - Regular	3,175,912		(203,413)		2,972,499	15,000		5,000		20,000	3,190,912	0	(198,413)	0	2,992,499
702.030 Wages - Overtime	356,175				356,175					0	356,175	0	0	0	356,175
702.050 CTO Pay	25,000				25,000					0	25,000	0	0	0	25,000
706.000 Wages - Holiday Premium	204,423		(17,061)		187,362					0	204,423	0	(17,061)	0	187,362
712.000 Payment in Lieu of Benefits	53,125		(3,225)		49,900					0	53,125	0	(3,225)	0	49,900
714.000 Longevity	14,450		(800)		13,650					0	14,450	0	(800)	0	13,650
715.010 Auto Allowance	8,683		5		8,688					0	8,683	0	5	0	8,688
Personnel Services Subtotal	4,193,565	0	(224,494)	0	3,969,071	15,000	0	5,000	0	20,000	4,208,565	0	(219,494)	0	3,989,071
719-725 Benefits and Taxes															
719.000 Workers Comp Insurance	14,692		(887)		13,805					0	14,692	0	(887)	0	13,805
720.010 Medical/Health Insurance	429,680		(3,963)		425,717					0	429,680	0	(3,963)	0	425,717
720.020 Dental Insurance	31,181		1,643		32,824					0	31,181	0	1,643	0	32,824
720.030 Vision Insurance	5,028		110		5,138					0	5,028	0	110	0	5,138
720.040 Life Insurance	11,205		(468)		10,737					0	11,205	0	(468)	0	10,737
720.050 Unemployment	9,000				9,000					0	9,000	0	0	0	9,000
720.060 HSA Contributions	123,250		(9,031)		114,219					0	123,250	0	(9,031)	0	114,219
720.070 Short-Term Disability	38,760		(1,650)		37,110					0	38,760	0	(1,650)	0	37,110
721.000 Social Security	257,555		(14,151)		243,404					0	257,555	0	(14,151)	0	243,404

	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	60,235		(3,310)		56,925					0	60,235	0	(3,310)	0	56,925
724.000 Dependent Care	30,000				30,000					0	30,000	0	0	0	30,000
725.010 Retirement - MERS DC	334,437		(18,260)		316,177					0	334,437	0	(18,260)	0	316,177
725.020 Retirement - MERS 457	25,247		70		25,317					0	25,247	0	70	0	25,317
725.030 Retirement - MERS HCSP	64,731		136		64,867					0	64,731	0	136	0	64,867
Benefits and Taxes Subtotal	1,435,002	0	(49,761)	0	1,385,241	0	0	0	0	0	1,435,002	0	(49,761)	0	1,385,241
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	919,941				919,941					0	919,941		0	0	919,941
805.010 Prof Services - Audit	6,700				6,700					0	6,700		0	0	6,700
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	3,500				3,500					0	3,500		0	0	3,500
835.020 Medical - Drug Testing	1,500				1,500					0	1,500		0	0	1,500
850.010 Telephone Service	17,500				17,500					0	17,500		0	0	17,500
850.020 Internet Service	83,280				83,280					0	83,280		0	0	83,280
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	14,000				14,000	24,000				24,000	38,000		0	0	38,000
870.020 Travel - Lodging	18,000				18,000	2,500				2,500	20,500		0	0	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	10,000				10,000					0	10,000		0	0	10,000
915.000 Dues & Subscriptions	12,000				12,000					0	12,000		0	0	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	6,400				6,400					0	6,400		0	0	6,400
934.010 Repair & Maintenance	28,000				28,000					0	28,000		0	0	28,000
955.000 Miscellaneous Operating	20,000				20,000					0	20,000		0	0	20,000
958.010 Insurance Premium	60,000		(6,000)		54,000					0	60,000		(6,000)	0	54,000
Services and Other Charges Subtotal	1,349,921	0	(6,000)	0	1,343,921	32,000	0	0	0	32,000	1,381,921	0	(6,000)	0	1,375,921

	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
970-989 Equipment & Capital Outlay															
976.000 Project Costs	15,000				15,000					0	15,000		0	0	15,000
980.010 Equip/Software - Small	30,000		4,000		34,000					0	30,000		4,000	0	34,000
Equipment & Capital Outlay Subtotal	45,000	0	4,000	0	49,000	0	0	0	0	0	45,000	0	4,000	0	49,000
990-994 Debt Service															
991.010 Loan/Lease - Principal	1,301,147				1,301,147					0	1,301,147		0	0	1,301,147
991.020 Loan/Lease - Interest	32,399				32,399					0	32,399		0	0	32,399
992.010 Lease - Facility	21,672				21,672					0	21,672		0	0	21,672
Debt Service Subtotal	1,355,218	0	0	0	1,355,218	0	0	0	0	0	1,355,218	0	0	0	1,355,218
995 Transfers Out & Other Financing Uses															
995.010 Transfers Out - Capital Projects Fund	900,000		250,000		1,150,000					0	900,000		250,000	0	1,150,000
Equipment & Capital Outlay Subtotal	900,000	0	250,000	0	1,150,000	0	0	0	0	0	900,000	0	250,000	0	1,150,000
TOTAL EXPENDITURES	\$ 9,311,205	\$ -	\$ (26,255)	\$ -	\$ 9,284,950	\$ 47,000	\$ -	\$ 5,000	\$ -	\$ 52,000	\$ 9,358,205	\$ -	\$ (21,255)	\$ -	\$ 9,336,950
Net Operating Income	\$ 12,895	\$ -	\$ 32,122	\$ -	\$ 45,017	\$ 5,000	\$ -	\$ (5,000)	\$ -	\$ -	\$ 17,895	\$ -	\$ 27,122	\$ -	\$ 45,017

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

GENERAL FUND:

	2024 Year-End Actuals	2025 Proposed REV-I Budget	2026	2027	2028	2029	2030 Millage Expires 12/31/30	2031	2032	2033
REVENUES										
Use of Fund Balance	\$0	\$0								
Property Taxes	\$7,603,815	\$6,828,200	\$6,862,341	\$6,896,653	\$6,931,136	\$6,965,792	\$7,000,621	\$7,035,624	\$7,070,802	\$7,106,156
Grants										
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	\$477,944	\$494,000	\$494,000	\$494,000	\$494,000	\$494,000	\$494,000	\$494,000	\$494,000	\$494,000
Surcharge Revenue - Local	\$1,205,946	\$1,150,000	\$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	\$16,340	\$18,750	\$18,750	\$18,750	\$18,750	\$18,750	\$18,750	\$18,750	\$18,750	\$18,750
Interest Earned	\$245,480	\$228,000	\$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	\$10,200	\$10,200	\$10,200	\$10,200	\$10,200	\$10,200
Miscellaneous & Other Revenue	\$17,151	\$5,917	\$50	\$50	\$50	\$50	\$50	\$50	\$50	\$50
Sale of Assets	\$800	\$0	\$50	\$50	\$50	\$50	\$50	\$50	\$50	\$50
Other Financing - Loan Proceeds	\$105,810	\$0	\$50	\$50	\$50	\$50	\$50	\$50	\$50	\$50
REVENUE TOTALS:	\$10,278,386	\$9,329,967	\$9,358,191	\$9,392,503	\$9,428,486	\$9,463,142	\$9,497,971	\$9,532,974	\$9,568,152	\$9,603,506
EXPENDITURES										
Personnel Services	\$3,559,533	\$3,969,071	\$4,127,834	\$4,251,669	\$4,379,219	\$4,510,595	\$4,645,913	\$4,785,290	\$4,928,849	\$5,076,715
Benefits & Taxes	\$1,141,566	\$1,385,241	\$1,426,798	\$1,469,602	\$1,513,690	\$1,559,100	\$1,605,873	\$1,654,050	\$1,703,671	\$1,754,781
Supplies	\$18,693	\$32,500	\$33,475	\$34,479	\$35,514	\$36,579	\$37,676	\$38,807	\$39,971	\$41,170
Services & Other Charges	\$1,022,693	\$1,343,921	\$1,384,239	\$1,411,923	\$1,440,162	\$1,468,965	\$1,498,344	\$1,528,311	\$1,558,878	\$1,590,055
Equipment & Capital Outlay	\$30,484	\$49,000	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000
Debt Service	\$1,439,356	\$1,355,218	\$22,105	\$22,548	\$22,998	\$23,458	\$23,928	\$24,406	\$24,894	\$25,392
Transfers Out (Capital Project Fund)	\$1,750,000	\$1,150,000	\$750,000	\$750,000	\$750,000	\$750,000	\$750,000	\$750,000	\$750,000	\$750,000
EXPENDITURE TOTALS:	\$8,962,325	\$9,284,950	\$7,784,450	\$7,980,220	\$8,181,582	\$8,388,698	\$8,601,735	\$8,820,864	\$9,046,263	\$9,278,113
Revenue Grand Totals:	10,278,386	9,329,967	9,358,191	9,392,503	9,428,486	9,463,142	9,497,971	9,532,974	9,568,152	9,603,506
Expenditure Grand Totals:	(8,962,325)	(9,284,950)	(7,784,450)	(7,980,220)	(8,181,582)	(8,388,698)	(8,601,735)	(8,820,864)	(9,046,263)	(9,278,113)
NET:	1,316,061	45,017	1,573,741	1,412,282	1,246,904	1,074,443	896,236	712,110	521,889	325,393
GENERAL - Unassigned Fund Balance:	\$3,815,868	\$3,860,885	\$5,434,625	\$6,846,908	\$8,093,811	\$9,168,255	\$10,064,491	\$10,776,600	\$11,298,489	\$11,623,882

Audited




Kalamazoo County Consolidated Dispatch Authority



DATE: April 22, 2025

TO: Finance Committee Members and Board of Directors

FROM: Jeff Troyer 
KCCDA Executive Director

SUBJECT: Fiscal Year 2025 Capital Projects 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 2025 Capital Projects Fund Budget. The proposed amendment reflects the following key aspects.

REVENUES

- **Transfers In**

An additional \$250,000 is being transferred to the Capital Projects Fund from this year's General Fund revenues. This equates to a \$1,150,000 allocation this year.

EXPENDITURES

- **Capital Project #3 – Tyler Technologies System Windows Server Licensing**

This existing project has a total allocation of \$82,330 including new Windows Server licensing and the migration of the Tyler Technologies System to the new server environment. We originally planned to use our existing Sequel Database license in the new server environment, however, Tyler recommends a newer version of the database license be purchased as they've never tested their system on the older database version. Therefore, it is recommended that we add an additional \$17,998 to this project for Sequel Server 2022 licensing. The quote on pages 3 – 5 details the proposed licensing.

- **NEW PROJECT: Capital Project #6 – VHF Radio Communications Monitoring System Upgrade**

The existing VHF Radio Communications Monitoring System is outdated and cannot be accessed or monitored from any supported/updated browser application. This limits KCCDA's ability to efficiently monitor the VHF Radio Communications System's tower sites and main components. It is recommended that KCCDA upgrade the system to the newer Tait E-Monitor Software which will also require redesigning the network components and alarming at each tower site. The project quote is included on pages 6 – 9 and is a not to exceed amount of \$34,670.



Kalamazoo County Consolidated Dispatch Authority



CAPITAL PROJECTS FUND SUMMARY

The proposed budget amendment, Revision I, increases the amount of money being transferred into the fund by \$250,000 and increases overall expenditures by \$52,668. This equates to a surplus net change in this amendment of \$197,332. The amendment results in revised total expenditures of \$1,520,957 and KCCDA can anticipate an end-of-year fund balance of \$3,537,116.

The 2025 Capital Projects Fund Budget Amendment – REVISION I Net Changes is presented on page 10. This shows the two previous years' final budget, the original adopted budget for 2025, the proposed and/or approved net changes from the amendment(s), and the new revised budget.

I recommend adoption of the proposed fiscal year 2025 Capital Projects Fund Budget Amendment – REVISION I.

SQL

Quote # Trace3.149608.v1

Prepared for:

Kalamazoo County Consolidated Dispatch Authority

Jon Moored
JMoored@kccda911.org

Software

Line #	Qty	Part Number	Product Description	Unit Price	Ext. Price
1	50	DG7GMGF0MF3T:0002	SQL Server 2022 - 1 User CAL (NCE COM BAS PER 1TM)	\$209.00	\$10,450.00
2	2	DG7GMGF0M7XW:0002	SQL Server 2022 Standard Core - 2 Core License Pack (NCE COM BAS PER 1TM)	\$3,769.00	\$7,538.00

Subtotal: \$17,988.00

Pricing Disclaimer

Additional Information

Trace3 will use commercially reasonable efforts to maintain the prices quoted herein through the quote expiration date. Notwithstanding any other term or condition in this quote or any existing agreement applicable to this quote, Trace3 reserves the right to rescind this quote prior to the quote expiration date in the event of OEM (including distributors) price increases due to tariffs, in which case Trace3 will issue a new quote with revised pricing. Trace3 will use commercially reasonable efforts, but will not be obligated to, provide advance notice of such rescission.

SQL

Prepared by:

Trace3 - Irvine

Anson Heyboer
aj.heyboer@trace3.com

Prepared for:

Kalamazoo County Consolidated Dispatch Authority

7040 Stadium Drive
Kalamazoo, MI 49009
Jon Moored

JMoored@kccda911.org

Quote Information:

Trace3.149608.v1

Quote Date: 04/22/2025
Expiration Date: 05/22/2025

Quote Summary

Description	Amount
Software	\$17,988.00
Total:	\$17,988.00

Upon client signatory's execution of this Quote, he/she affirms that:

1. Client will purchase and pay Trace3 for the equipment and/or services referenced above;
2. Without a separate written agreement signed by Trace3 and client, equipment and/or services referenced above are provided solely subject to the terms of this Quote and the applicable terms and conditions located at <http://www.trace3.com/legal>
3. He/she is authorized to accept this Quote on behalf of client and has complied with all of client's business practices in making this purchase;
4. Quoted amounts exclude sales taxes, which will be charged on all U.S. shipments; and
5. Client is responsible for submitting exemption certificates for sales tax-exempt purchases.
6. Use of the equipment and/or services referenced above is subject to the applicable end-user license agreement of the manufacturer.

Kalamazoo County Consolidated Dispatch Authority

Signature: _____

Name: _____

Title: _____

Date: _____

Kalamazoo County Consolidated Dispatch Authority

Attn: Jeff Troyer
7040 Stadium Drive
Kalamazoo, MI 49009

Prepared by:

Rick Hochstedler
Communications Consultant

ROE-COMM., INC.



Communications Solutions for now and beyond!

1400 Ramona Avenue, Portage, MI 49002 USA

269.327.1045

www.roecomm.com

Since 1950

August 6, 2024

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

Dear Jeff:

We wish to thank you for your interest in our company. I want to assure you careful consideration has gone into the analysis of your current communications needs. The following system reflects considerations regarding your current environment, as well as expected growth and change in your organization and the surrounding community.

In this proposal, you will find a review of our discussion of your communication needs and how the proposed solution will meet your needs. Implementation details are also outlined so that you may clearly know how **ROE-COMM., INC** will put these solutions in place for you. The appendix will detail the equipment list and the itemized pricing.

Sincerely,

A handwritten signature in black ink that reads "Rick Hochstedler". The signature is written in a cursive, flowing style.

Rick Hochstedler
Sales Manager

Enclosures

ROE COMMUNICATIONS VALUE ADDED CAPABILITIES

More to meet your needs -

Roe Communications has been the area leader providing wireless solutions since 1950. Many of our solutions include equipment from Motorola Solutions Inc, Motorola Solutions is specified more often than all other brands combined.

As a Motorola Solutions Service Shop, Roe Communication, Inc. has over 65+ years experience servicing Kalamazoo and its surrounding communities. We provide in-shop or on-site service on a contract or time and materials basis, therefore, allowing you worry-free and cost-effective maintenance of your radios.

Roe Communications, Inc. offers a complete line of communications equipment tailored to meet your specific needs and budget, with Communications Consultants to assist in the design and Field Technicians to troubleshoot any problems which may occur after installation.

MOTOROLA's National Parts Depot has twenty-four hour service, assuring your prompt delivery of replacement parts, if needed.

MOTOROLA Professional Series products carry a 5 year essential services limited warranty against defects in manufacturing.

ROE-COMM., INC is your Elite Service Partner and Multiple Award-Winning Dealer located in South-Western Michigan.

A variety of creative finance options and terms are available to meet your needs.

APPENDIX
EQUIPMENT DESCRIPTION AND PRICES

Qty.	Item Description	Unit Price	Ext. Price
	Tait Enable Essential Services:		
1	E-Monitor SW Essential 250 Devices 1 Year Maintenance TE1000-0000-0000-ARAB-10	\$16,545.00	\$16,545.00
1	40 Hours Support x 2 People Includes 40 Hours our Staff and 40 Hours from Network Support Specialist (This would be Sold T&M) We recommend budgeting the 40 hours Install New E-Monitor and Redesign	\$18,125.00	\$18,125.00
1	Alarming to Meet KCCDA Needs		
	System Investment	\$34,670.00	\$34,670.00

IMPLEMENTATION:

Delivery of equipment will take place approximately four to eight weeks after order is completed. Roe-Comm, Inc will be available after installation to answer any questions regarding use of system.

TERMS & CONDITIONS:

Standard Terms are C.O.D. or NET 10, NET 30 with Credit Application and Management Approval. The following proposal is good for the next 30 days (30). Proposed equipment is subject to applicable freight and sales tax. Roe Communications reserves the right to correct any clerical errors.

ACCEPTANCE:

Signature: _____ Date: _____

Title: _____

Customer agrees to purchase terms and understands that a 20% restocking fee will be applied for any returned non-stock items. Other fees and charges may apply.

**Kalamazoo County Dispatch Authority
2025 Proposed Capital Project Fund Line-Item Budget**

Capital Projects Fund Balance: \$3,908,073

	2023 Revision II	2024 Revision II	2025 ORIGINAL Budget	REV - I (Net Change)	REV - II (Net Change)	2025 REVISED Budget
REVENUE						
699.000 Transfers In	2,500,000	1,750,000	900,000	250,000		1,150,000
TOTAL REVENUE	2,500,000	1,750,000	900,000	250,000		1,150,000
EXPENSES						
970 thru 989 Equipment & Capital Outlay						
980.000 Equipment/Software - Capital	0	341,418	893,289	52,668		945,957
980.020 Facility - Capital	0	266,500	575,000	0		575,000
980.030 Land - Capital	0	0	0	0		0
TOTAL EXPENDITURES	0	607,918	1,468,289	52,668		1,520,957

Capital Projects Fund - Ending Balance:	\$3,339,784	\$197,332		\$3,537,116
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