



**NOTICE and AGENDA for**  
**Kalamazoo County Consolidated Dispatch Authority**  
**FINANCE COMMITTEE**  
**April 28, 2026**

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**PLEASE TAKE NOTICE** that a REGULAR Meeting of the Kalamazoo County Consolidated Dispatch Authority Finance Committee will be held on **Tuesday, April 28<sup>th</sup> at 2:00 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**

KCCDA Board of Directors Treasurer <i>Tracie Moored, Chairperson</i>	Kalamazoo County Board of Commissioners <i>Kevin Catlin (Alt. John Taylor)</i>
City of Kalamazoo <i>Ryan Tibbets</i>	Kalamazoo County Fire Chiefs Association Alt. Matt Beauchamp
City of Portage <i>Lauren VanderVeen</i>	Kalamazoo County Township Supervisors <i>Cheri Bell (Alt. Jeff Sorensen)</i>
Township of Kalamazoo <i>Scott Jackson</i>	

**ITEM 3 – APPROVAL OF MEETING MINUTES**

- A. October 28, 2025 Regular Meeting

**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
- B. New Business
  - 1. 2025 Financial Audit Presentation
  - 2. 2026 General Fund Budget Amendment – REVISION I
  - 3. 2026 Capital Projects Fund Budget Amendment – REVISION I

**ITEM 6 – OTHER ITEMS**

- A. Announcements and Member Comments
- B. Next regular scheduled meeting – August 25<sup>th</sup>, 2026

**ITEM 7 – ADJOURNMENT**

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



**MEETING MINUTES for**  
**Kalamazoo County Consolidated Dispatch Authority**  
**FINANCE COMMITTEE**  
**October 28,2025**

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**ITEM 1 – CALL TO ORDER**

The Regular Meeting of the Finance Committee, held in the Chief Switalski Meeting Room, was called to order by Chair Tracie Moored at 2:00 p.m. on Tuesday, October 28, 2025.

**ITEM 2 – ROLL CALL**

Members Present: Tracie Moored, Ryan Tibbets, Matt Beauchamp, Nick Arnold, Cheri Bell, Bryan Ergang

Others Present: Jim Ritsema, Jeff Sorensen, Jeff Troyer, Torie Rose, Chris McComb

**ITEM 3 – APPROVAL OF MEETING MINUTES**

A. August 26, 2025 – Regular Meeting

“Motion by Mr. Ergang, second by Mr. Beauchamp to approve the minutes of the August 26, 2025, meeting of the Finance Committee.”

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

**ITEM 4 - CITIZENS TIME**

There were no public comments.

**ITEM 5 – FOR CONSIDERATION**

A. OLD BUSINESS

There was no old business.

B. NEW BUSINESS

1. Resolution #2025-03: Appropriation of Unassigned Fund Balance to Capital Projects Fund

Mr. Troyer stated fiscal policy strives to maintain between 20 and 25% of the average annual operating expenditure of the previous three fiscal years in KCCDA’s unassigned fund balance. This equates to an amount between 1.58 and 1.98 million dollars. Administration recommends transferring 2 million dollars of unassigned fund balance to the Capital Projects Fund for an end-user agency radio readiness project. He noted the Capital Projects Fund was created at the recommendation of the auditors to track projects.

“Motion by Mr. Beauchamp, second by Ms. Bell to approve Resolution #2025-03: Appropriation of Unassigned Fund Balance to Capital Projects Fund.”

On a roll call vote, Yes – 6, No – 0. **MOTION CARRIED.**

2. 2025 General Fund Budget Amendment – REVISION II

Mr. Troyer provided an explanation of the proposed revisions contained in the budget amendment.

“Motion by Mr. Ergang, second by Mr. Beauchamp to approve the 2025 General Fund Budget Amendment – REVISION II as presented.”

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

3. 2025 Capital Projects Fund Budget Amendment – REVISION II

Mr. Troyer provided a review of revisions in the proposed amendment to the 2025 Capital Projects Fund Budget.

“Motion by Mr. Tibbets, supported by Mr. Ergang to approve the 2025 Capital Projects Fund Budget Amendment – REVISION II as presented.”

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

4. Capital Improvement Plan

Mr. Troyer provided an overview of the updated Capital Improvement Plan.

5. 2026 General Fund and Capital Projects Fund Budget Proposal

Mr. Troyer provided an overview of the 2026 budget proposal for the General Fund and the Capital Projects Fund.

“Motion by Mr. Tibbets, supported by Mr. Ergang to support and recommend approval of the 2026 General Fund and Capital Projects Fund Budget Proposal as presented.”

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

6. 2026 Finance Committee Regular Meeting Schedule: April 28, August 25 and October 27

Mr. Troyer reviewed the schedule of 2026 meetings for the Finance Committee. There were no objections from the members.

**ITEM 6 - OTHER ITEMS**

A. Announcements and Member Comments

There were none.

B. Next Regular Scheduled Meeting

The next regular scheduled meeting of the KCCDA Finance Committee is April 28, 2026.

**ITEM 7 - ADJOURNMENT**

The meeting was adjourned at 3:11 p.m.



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

FINANCIAL STATEMENTS  
YEAR ENDED DECEMBER 31, 2025



Kalamazoo County Consolidated Dispatch Authority  
Kalamazoo, Michigan  
December 31, 2025

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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, 2025, and the related notes to the financial statements, as listed in the table of 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, 2025, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

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

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

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

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

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

## INDEPENDENT AUDITOR'S REPORT, CONTINUED

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

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

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

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

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

### *Emphasis of Matter*

As described in Note 1 to the financial statements, the basic financial statements referred to above include only the Authority and do not purport to, and do not, present fairly the financial position of the County, as of December 31, 2025, 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 28, 2026, 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 28, 2026

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, 2025. Please read it in conjunction with the Authority's financial statements.

**Financial Highlights**

- The Authority's total net position increased \$2,714,341 as a result of this year's activities.
- Of the \$21,791,718 total net position reported, \$9,867,336 (45 percent) is available to be used at the Authority's discretion, without constraints established by debt covenants, enabling legislation, or other legal requirements.
- The General Fund's unassigned fund balance at the end of the fiscal year was \$2,577,637, which represents 34 percent of the actual total General Fund expenditures for the current fiscal year.

**Overview of the Financial Statements**

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

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

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

A comparative analysis of the government-wide financial statements for 2025 and 2024 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	
	2025	2024
Current assets	\$ 10,215,150	\$ 8,441,592
Noncurrent assets	12,277,173	12,814,206
<b>Total Assets</b>	<b>\$ 22,492,323</b>	<b>\$ 21,255,798</b>
Current liabilities	\$ 244,619	\$ 1,788,276
Noncurrent liabilities	426,501	352,791
<b>Total Liabilities</b>	<b>\$ 671,120</b>	<b>\$ 2,141,067</b>
Deferred inflows of resources	\$ 29,485	\$ 37,354
Net assets		
Net investment in capital assets	\$ 11,924,382	\$ 11,122,490
Restricted	-	2,690
Unrestricted	9,867,336	7,952,197
<b>Total Net Position</b>	<b>\$ 21,791,718</b>	<b>\$ 19,077,377</b>

**Changes in Net Position**

The Authority’s total revenues of \$9,618,777 in 2025 were \$607,071 lower than total revenues in 2024 (\$10,225,848). In 2025, the Authority received \$7,533,471 in local contributions (a County tax levy), which accounts for the majority of the current decrease. Total 2025 expenses of \$6,904,436 were \$265,446 higher than the total 2024 expenses (\$6,638,990). Expenses increased primarily due to an increase in personnel costs during fiscal year ending December 31, 2025.

**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>2025</u>	<u>2024</u>
Program Revenues:		
Charges for services	\$ 1,810,116	\$ 1,780,153
Operating grants and contributions	7,533,471	8,200,215
General revenues - interest	275,190	245,480
Total revenues	<u>\$ 9,618,777</u>	<u>\$ 10,225,848</u>
Public safety expenses	\$ 6,904,436	\$ 6,638,990
Change in net position	<u>2,714,341</u>	<u>3,586,858</u>
Net position at beginning of year	<u>\$ 19,077,377</u>	<u>\$ 15,490,519</u>
Net position at end of year	<u><u>\$ 21,791,718</u></u>	<u><u>\$ 19,077,377</u></u>

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

The Authority is a single purpose entity and has a General Fund and Capital Project Fund. The General Fund, which is the Authority’s operating fund, uses the modified accrual method of accounting, which provides a short-term perspective that measures the flow of financial resources. The fund balance for the General Fund decreased by \$1,165,947, as revenues of \$9,618,777 were less than total expenditures and other financing sources of \$10,784,724, which includes a transfer out of \$3,325,000 in the current year. The fund balance for the Capital Project Fund increased by \$3,090,542, which includes a transfer in during the current year of \$3,325,000 from the General Fund.

**General Fund Budgetary Highlights**

The Authority amended the budget by increasing revenues by \$180,738, primarily due to a projected increase of property taxes. The expenditure budget was decreased by \$324,256, primarily due to a projected decrease in employee benefits and personnel services.

Revenues were \$113,939 higher than budgeted, with the primary difference occurring in charges for services. Expenditures were \$679,226 lower than the amounts appropriated, which was primarily due to lower than anticipated personnel and employee benefit costs.

The total variances resulted in a \$793,165 positive budget variance, with an actual decrease in fund balance of \$1,165,947 compared to a budget that anticipated a decrease of \$1,959,112 in fund balance.

**Capital Assets and Debt Administration**

**Capital Assets**

The Authority's investment in capital assets as of December 31, 2025, totals \$12,277,173 (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 \$537,033 including additions of \$253,524, which was offset by \$790,557 in depreciation/amortization expense. Major capital asset additions during the year include the following:

- Various equipment (monitors, switches, storage server, batteries, two-factor authentication system, and Aurelian AI System) for Capital Projects totaling \$253,524

More detailed information about the Authority's capital assets is presented in Note 5 of the notes to the basic financial statements.

**Debt**

The Authority reported long-term debt at the end of the year in the amount of \$352,791, a net reduction of \$1,338,925 from the prior year as all principal and interest payments were made in a timely manner. The Authority also reported compensated absences of \$125,421.

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, 2025****Assets**

## Current assets:

Cash and cash equivalents	\$	8,835,398
Accounts receivable		963,246
Prepaid expenses		416,506
Total current assets	\$	<u>10,215,150</u>

## Noncurrent assets:

Capital assets not being depreciated	\$	331,306
Capital assets net of accumulated depreciated		11,945,867
Total noncurrent assets	\$	<u>12,277,173</u>
<b>Total Assets</b>	\$	<u><u>22,492,323</u></u>

**Liabilities**

## Current liabilities:

Accounts payable	\$	42,025
Accrued liabilities		150,883
Current portion - compensated absences		12,542
Current portion - lease payable		39,169
Total current liabilities	\$	<u>244,619</u>

## Noncurrent liabilities:

Compensated absences, due in more than one year	\$	112,879
Lease payable, due in more than one year		313,622
Total noncurrent liabilities	\$	<u>426,501</u>
<b>Total Liabilities</b>	\$	<u>671,120</u>

**Deferred Inflows of Resources**

Future lease revenue	\$	<u>29,485</u>
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**Net Position**

Net investment in capital assets	\$	11,924,382
Unrestricted		9,867,336
<b>Total Net Position</b>	\$	<u><u>21,791,718</u></u>

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

**KALAMAZOO COUNTY CONSOLIDATED DISPATCH AUTHORITY****STATEMENT OF ACTIVITIES  
For the Year Ended December 31, 2025**

<b>Operating Revenues</b>	
Charges for services	\$ 1,810,116
Operating grants and contributions	7,533,471
<b>Total operating revenues</b>	<b>\$ 9,343,587</b>
<b>Operating Expenses</b>	
Public safety:	
Dispatch services	\$ 6,084,180
Depreciation/amortization	790,557
Interest	29,699
<b>Total operating expenses</b>	<b>\$ 6,904,436</b>
<b>Net operating income</b>	<b>\$ 2,439,151</b>
<b>Non-Operating Income</b>	
Investment return	\$ 275,190
<b>Change in net position</b>	<b>\$ 2,714,341</b>
<b>Net Position-Beginning of year</b>	<b>19,077,377</b>
<b>Net Position-End of year</b>	<b>\$ 21,791,718</b>

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

**KALAMAZOO COUNTY CONSOLIDATED DISPATCH AUTHORITY****GOVERNMENTAL FUNDS - BALANCE SHEET  
December 31, 2025**

	General Fund	Capital Project Fund	Total
<b>Assets:</b>			
Cash and cash equivalents	\$ 1,836,784	\$ 6,998,614	\$ 8,835,398
Accounts receivable	963,246	-	963,246
Prepaid expenses	416,506	-	416,506
Total Assets	<u>\$ 3,216,536</u>	<u>\$ 6,998,614</u>	<u>\$ 10,215,150</u>
<b>Liabilities:</b>			
Accounts payable	\$ 42,025	\$ -	\$ 42,025
Accrued payroll	150,883	-	150,883
Total Liabilities	<u>\$ 192,908</u>	<u>\$ -</u>	<u>\$ 192,908</u>
<b>Deferred Inflows of Resources:</b>			
Future lease revenue	<u>\$ 29,485</u>	<u>\$ -</u>	<u>\$ 29,485</u>
<b>Fund Balances:</b>			
Nonspendable	\$ 416,506	\$ -	\$ 416,506
Committed for capital projects	-	6,998,614	6,998,614
Unassigned	2,577,637	-	2,577,637
Total Fund Balance	<u>\$ 2,994,143</u>	<u>\$ 6,998,614</u>	<u>\$ 9,992,757</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	<u>\$ 3,216,536</u>	<u>\$ 6,998,614</u>	<u>\$ 10,215,150</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, 2025**

<b>Total Governmental Fund Balances</b>	\$ 9,992,757
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	12,277,173
Long-term liabilities are not due and payable in the current period and, therefore, they are reported in the governmental funds balance sheet: Tower leases	(352,791)
Compensated absences (other than those related to employee termination)	(125,421)
<b>Net Position of Governmental Activities</b>	<u>\$ 21,791,718</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, 2025**

	<u>General Fund</u>	<u>Capital Project Fund</u>	<u>Total</u>
<b>Revenues:</b>			
Charges for services	\$ 1,794,044	\$ -	\$ 1,794,044
Contributions from local units	7,533,471	-	7,533,471
Interest and rentals	283,890	-	283,890
Other	7,372	-	7,372
Total Revenues	<u>\$ 9,618,777</u>	<u>\$ -</u>	<u>\$ 9,618,777</u>
<b>Expenditures:</b>			
Public safety	\$ 6,085,336	\$ -	\$ 6,085,336
Debt service:			
Principal	1,301,147	-	1,301,147
Interest	32,399	-	32,399
Capital outlay	40,842	234,458	275,300
Total Expenditures	<u>\$ 7,459,724</u>	<u>\$ 234,458</u>	<u>\$ 7,694,182</u>
Excess (Deficit) of Revenues Over (Under) Expenditures	<u>\$ 2,159,053</u>	<u>\$ (234,458)</u>	<u>\$ 1,924,595</u>
<b>Other Financing Sources (Uses):</b>			
Transfers in	\$ -	\$ 3,325,000	\$ 3,325,000
Transfers out	(3,325,000)	-	(3,325,000)
Total Other Financing Sources (Uses)	<u>\$ (3,325,000)</u>	<u>\$ 3,325,000</u>	<u>\$ -</u>
Net Change in Fund Balance	\$ (1,165,947)	\$ 3,090,542	\$ 1,924,595
Fund Balance-Beginning of Year	4,160,090	3,908,072	8,068,162
Fund Balance-End of Year	<u>\$ 2,994,143</u>	<u>\$ 6,998,614</u>	<u>\$ 9,992,757</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, 2025**

<b>Net Change in Fund Balances - Total Governmental Funds</b>	\$ 1,924,595
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	253,524
Depreciation expense	(748,290)
Amortization of right of use assets	(42,267)
Lease payment principle portion	37,777
Repayment of bond principal is an expenditure in the governmental funds, but reduces the liability in the Statement of Net Position	1,301,148
Change in the accrual for long-term compensated absences reported as an expense in the Statement of Activities, but not in the Funds statements	(14,846)
Change in other assets/liabilities - increase in accrued interest payable	<u>2,700</u>
<b>Net Change in Net Position of Governmental Activities</b>	<u><u>\$ 2,714,341</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 below budgeted amounts in the budget functions as presented in the Budgetary Comparison Schedule (Required Supplementary Information). Funds sufficient to provide for expenditures were made available from other functions in the fund, and 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, 2025, 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, 2025, \$1,678,468 of the Authority’s bank balance of \$1,928,468 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 \$1,928,468.

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.

<i>Investment Type</i>	<i>Fair Value</i>	<i>Weighted Average Maturity (years)</i>
Michigan CLASS Investment Pool	\$ 6,993,873	0.2301
Total Fair Value	\$ 6,993,873	
Portfolio weighted average maturity		0.2301

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.

<i>Investment Type</i>	<i>Fair Value</i>	<i>Rating</i>	<i>Rating Organization</i>
Michigan CLASS Investment Pool	\$ 6,993,873	AAAm	Standard and Poor's
Total	\$ 6,993,873		

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 statutes and are available for investment by Michigan counties, cities, townships, school districts, authorities, and other public agencies.

At the year ended December 31, 2025, 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	\$ 6,993,873	\$ -	No restrictions	None
Total	<u>\$ 6,993,873</u>	<u>\$ -</u>		

The following summarizes the categorization of these amounts as of December 31, 2025:

	<u>General Fund</u>	<u>Capital Project Fund</u>	<u>Total Cash and Cash Equivalents</u>
Cash on hand	\$ 50	\$ -	\$ 50
Bank deposits	1,836,734	4,741	1,841,475
Michigan CLASS Investment Pool	-	6,993,873	6,993,873
Total	<u>\$ 1,836,784</u>	<u>\$ 6,998,614</u>	<u>\$ 8,835,398</u>

**NOTE 4 – CAPITAL ASSETS**

Capital asset activity for the year ended December 31, 2025, was as follows:

	As Restated Beginning Balance	Additions	Disposals	Ending Balance
<b>Governmental activities:</b>				
Capital assets not being depreciated:				
Land	\$ 331,306	\$ -	\$ -	\$ 331,306
Capital assets being depreciated/amortized				
Buildings and improvements	\$ 2,662,298	\$ 22,682	\$ -	\$ 2,684,980
Equipment and furnishings	12,029,995	230,842	-	12,260,837
Right of use - leased equipment	536,006	-	-	536,006
Subtotal	<u>\$ 15,228,299</u>	<u>\$ 253,524</u>	<u>\$ -</u>	<u>\$ 15,481,823</u>
Less: Accumulated depreciation/amortization				
Buildings and improvements	\$ (665,351)	\$ (101,572)	\$ -	\$ (766,923)
Equipment and furnishings	(1,911,871)	(646,718)	-	(2,558,589)
Right of use - leased equipment	(168,177)	(42,267)	-	(210,444)
Subtotal	<u>\$ (2,745,399)</u>	<u>\$ (790,557)</u>	<u>\$ -</u>	<u>\$ (3,535,956)</u>
Total capital assets being depreciated/amortized	<u>\$ 12,482,900</u>			<u>\$ 11,945,867</u>
<b>Governmental activities capital assets, net</b>	<u><u>\$ 12,814,206</u></u>			<u><u>\$ 12,277,173</u></u>

Depreciation/amortization expense for 2025 was \$790,557 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:***

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.	\$ 65,621
In 2021, the Authority entered into a twenty-year tower lease due in annual installments of \$2,400 through 2041.	30,046
In 2021, the Authority entered into a twenty-year tower lease due in annual installments of \$1,200 through 2041.	15,023
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.	155,182
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.	<u>86,919</u>
Total other debt	<u>\$ 352,791</u>
Total long-term debt	<u>\$ 352,791</u>

Long-term obligation activity for the year ended December 31, 2025, was as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
<b>Governmental Activities</b>					
Direct Placement:					
Installment purchase agreement	\$ 1,301,148	\$ -	\$ (1,301,148)	\$ -	\$ -
Other Debt:					
Tower leases	390,568	-	(37,777)	352,791	39,169
Total Direct Placement and Other Debt	<u>\$ 1,691,716</u>	<u>\$ -</u>	<u>\$ (1,338,925)</u>	<u>\$ 352,791</u>	<u>\$ 39,169</u>

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

Debt service requirements at December 31, 2025, are as follows:

Year Ended December 31,	Other Debt		
	Principal	Interest	Total
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	20,941	4,438	25,379
2031-2035	93,802	14,187	107,989
2036-2040	23,672	7,578	31,250
2041-2045	8,096	5,581	13,677
2046-2050	9,696	4,476	14,172
2051-2055	11,465	3,164	14,629
2056-2060	13,458	1,614	15,072
2061-2062	6,093	7	6,100
Totals	<u>\$ 352,791</u>	<u>\$ 63,957</u>	<u>\$ 416,748</u>

**NOTE 7 – COMPENSATED ABSENCES**

Compensated absences for the year ended December 31, 2025 are as follows:

	Beginning Balance	Net Change	Ending Balance	Due Within One Year
Compensated Absences	\$ 110,575	\$ 14,846	\$ 125,421	\$ 12,542
	<u>\$ 110,575</u>	<u>\$ 14,846</u>	<u>\$ 125,421</u>	<u>\$ 12,542</u>

**NOTE 8 – DEFINED CONTRIBUTION PLAN**

The Authority provides pension benefits for the Executive Director through a defined contribution plan. In a defined contribution plan, benefits depend solely on amounts contributed to the plan, plus investment earnings. The Executive Director is eligible to participate after the date of hire. The Authority contributes an amount equal to 10% and the Executive Director has the option to contribute. The Authority's contributions for the Executive Director (and interest allocated to the employee's account) are fully vested upon entering the plan. The Authority made the required contributions of \$12,917, for the year ended December 31, 2025. At December 31, 2025, 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 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 \$278,316, for the year ended December 31, 2025. At December 31, 2025, 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 \$20,988 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, CONTINUED**

- 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 assets 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 10 – UPCOMING ACCOUNTING PRONOUNCEMENTS, CONCLUDED**

In December 2025, the GASB issued Statement No. 105, *Subsequent Events*. This Statement describes the date the financial statements are available to be issued as the date at which (1) the financial statements are complete in a form and format that complies with generally accepted accounting principles and (2) approvals necessary for issuance have been obtained. That definition modifies the subsequent events time frame throughout the GASB literature. This Statement also requires the date through which subsequent events have been evaluated to be disclosed.

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	\$ 3,325,000	\$ 3,325,000

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

**NOTE 12 – SUBSEQUENT EVENTS**

The Authority has evaluated subsequent events through April 28, 2026, the date the financial statements were available to be issued. No events or transactions occurred during this period which require 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, 2025**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
<b>Revenues:</b>				
Charges for services	\$ 1,662,750	\$ 1,688,750	\$ 1,794,044	\$ 105,294
Contributions from local units	7,424,600	7,533,471	7,533,471	-
Interest and rentals	236,700	276,700	283,890	7,190
Other	50	5,917	7,372	1,455
<b>Total revenues</b>	<b>\$ 9,324,100</b>	<b>\$ 9,504,838</b>	<b>\$ 9,618,777</b>	<b>\$ 113,939</b>
<b>Expenditures:</b>				
<b>Public safety:</b>				
Personnel costs	\$ 4,208,565	\$ 3,948,571	\$ 3,715,650	\$ 232,921
Employee benefits	1,435,002	1,365,240	1,201,742	163,498
Contractual services	919,941	919,941	793,739	126,202
Professional services	42,300	37,300	22,785	14,515
Insurance	60,000	54,000	53,241	759
Repairs and maintenance	28,000	28,000	14,244	13,756
Travel	94,000	95,700	78,219	17,481
Supplies	32,500	32,500	12,237	20,263
Utilities	191,180	194,980	168,146	26,834
Miscellaneous	51,500	53,500	25,333	28,167
<b>Debt service:</b>				
Principal	1,301,147	1,301,147	1,301,147	-
Interest	32,399	32,399	32,399	-
Lease	21,672	21,672	-	21,672
Capital outlay	45,000	54,000	40,842	13,158
<b>Total expenditures</b>	<b>\$ 8,463,206</b>	<b>\$ 8,138,950</b>	<b>\$ 7,459,724</b>	<b>\$ 679,226</b>
<b>Excess of revenue over expenditures</b>	<b>\$ 860,894</b>	<b>\$ 1,365,888</b>	<b>\$ 2,159,053</b>	<b>\$ 793,165</b>
<b>Other financing sources (uses):</b>				
Operating transfers out	\$ (900,000)	\$ (3,325,000)	\$ (3,325,000)	\$ -
<b>Total other financing sources (uses)</b>	<b>\$ (900,000)</b>	<b>\$ (3,325,000)</b>	<b>\$ (3,325,000)</b>	<b>\$ -</b>
<b>Net Changes in Fund Balances</b>	<b>\$ (39,106)</b>	<b>\$ (1,959,112)</b>	<b>\$ (1,165,947)</b>	<b>\$ 793,165</b>
Fund balance - Beginning	4,160,090	4,160,090	4,160,090	
<b>Fund balance - Ending</b>	<b>\$ 4,120,984</b>	<b>\$ 2,200,978</b>	<b>\$ 2,994,143</b>	

## **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, 2025, 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 28, 2026.

**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 (2025-001) 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,

A handwritten signature in blue ink that reads "Kruegel, Lawton & Company, LLC". The signature is written in a cursive style.

Certified Public Accountants

St. Joseph, Michigan  
April 28, 2026

**SECTION I – FINANCIAL STATEMENT FINDINGS**

**Finding 2025-001 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 \$1,000,000 threshold for federal expenditures and is not required to have a single audit under the Uniform Guidance.



# Kalamazoo County Consolidated Dispatch Authority



**DATE:** April 22, 2026

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

**FROM:** Jeff Troyer  
KCCDA Executive Director

**SUBJECT:** Fiscal Year 2026 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 2026 General Fund Budget which includes the General Operations (2911) and Training (2913) units. This amendment reflects up-to-date personnel projections including wages and actual benefit elections from this year's open enrollment process.

The proposed amendment contains the following changes:

## REVENUES

- **Miscellaneous Revenue**

Miscellaneous revenues are increasing \$4,347 which consists of property and liability insurance distribution of excess assets from MMRMA.

## EXPENDITURES

- **Personnel Services**

Personnel services are decreasing slightly by \$119,436. This reduction is primarily due to staffing levels versus original budget projections and incorporating actual wages and salaries for agreements that were not yet settled when the original budget was developed.

- **Benefits and Taxes**

This categorical has a reduction of \$43,513 and accurately reflects all employees and their respective benefit enrollments for this fiscal year (open enrollment completed in December 2025).

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



# Kalamazoo County Consolidated Dispatch Authority



- **Services and Other Charges**

Services and other charges have a net increase in expenditures totaling \$20,000. This consists of minor changes to the following line items: Training/Registration, Education, Printing, Advertising, Water & Sewer, and Repair & Maintenance.

- **Equipment & Capital Outlay**

Small equipment is proposed to increase \$10,000 due to the purchase of additional Tyler CrewForce licenses.

## **ATTACHMENTS/REPORTS**

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

- ✓ **Position Budgeting – Employee Compensation, Taxes & Benefits**

Pages 3 – 5 are the personnel detail for each KCCDA position including anticipated compensation, taxes, and benefits. The totals listed on page 5 correspond to specific line-items (or subcategories) identified in the budget.

- ✓ **2026 Budget Amendment – REVISION I Net Changes**

This document, pages 6 – 8, 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 if the amendment is approved.

- ✓ **10 Year General Fund Operations Budget and Fund Balance Forecast**

Page 9 is a categorical budget and fund balance forecast for years 2025 (year-end actuals), the proposed 2026 Budget (Revision I), and each year thereafter through 2035.

## **GENERAL FUND SUMMARY**

This proposed budget amendment, Revision I, increases revenues by \$4,347 and reduces overall expenditures by \$132,949 equating to a surplus net change for this amendment of \$137,296. The amendment results in revised total expenditures of \$7,593,496 and a transfer-out to the Capital Projects Fund totaling \$2,250,000. With the changes contained herein, KCCDA can expect an anticipated surplus at year's end totaling \$458,502.

I recommend adoption of the proposed fiscal year 2026 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	\$58,635		\$4,116	\$4,550	\$900	\$4,228	\$989	\$5,456		\$1,173	\$245	Opt Out		\$1,267	\$163	\$158	\$320
02	ECO-I	702.024	087	\$57,938		\$3,920			\$3,835	\$897	\$4,949		\$1,159	\$241	\$5,506	\$2,125	\$297	\$63	\$158	\$320
03	ECO-I	702.024	092	\$54,831		\$3,749			\$3,632	\$849	\$4,686		\$1,068	\$228	\$5,506	\$2,125	\$297	\$63	\$158	\$320
04	ECO-I	702.024	098	\$53,212		\$3,578			\$3,521	\$823	\$4,543		\$1,020	\$221	\$5,506	\$2,125	\$297	\$63	\$158	\$320
05	ECO-I	702.024	106	\$51,589		\$3,578	\$1,950		\$3,541	\$828	\$4,569		\$1,020	\$215	Opt Out		Opt Out	Opt Out	\$158	\$320
06	ECO-I	702.024	108	\$50,367		\$3,406			\$3,334	\$780	\$4,302		\$971	\$210	\$5,506	\$2,125	\$297	\$63	\$158	\$320
07	ECO-I	702.024	109	\$50,367		\$3,406	\$1,950		\$3,455	\$808	\$4,458		\$971	\$210	Opt Out		Opt Out	Opt Out	\$158	\$320
08	ECO-I	702.024	114	\$48,731		\$3,406	\$4,550		\$3,515	\$822	\$4,535		\$971	\$203	Opt Out		Opt Out	Opt Out	\$158	\$320
09	ECO-I	702.024	115	\$46,500		\$3,235			\$3,084	\$721	\$3,979		\$922	\$194	\$6,811		\$297	\$63	\$158	\$320
10	ECO-I	702.024	118	\$31,134		\$2,482	\$1,200		\$2,159	\$505	\$2,785		\$922	\$131	Opt Out		Opt Out	Opt Out	\$158	\$320
11	ECO-I	702.024	117	\$31,134		\$2,482	\$2,000		\$2,208	\$516	\$2,849		\$922	\$131	Opt Out		Opt Out	Opt Out	\$158	\$320
12	ECO-I	702.024	V-6	\$23,046		\$1,618			\$1,529	\$358	\$1,973		\$922	\$96	\$2,753	\$1,063	\$149	\$32	\$79	\$160
13	ECO-I	702.024	V-6	\$23,046		\$1,618			\$1,529	\$358	\$1,973		\$922	\$96	\$6,666	\$2,125	\$337	\$33	\$79	\$160
14	ECO-I	702.024	V-6	\$23,046		\$1,618			\$1,529	\$358	\$1,973		\$461	\$96	\$9,193	\$2,125	\$634	\$70	\$79	\$160
15	ECO-I	702.024	V-6	\$23,046		\$1,618			\$1,529	\$358	\$1,973		\$461	\$96	\$2,753	\$1,063	\$772	\$139	\$79	\$160
16	ECO-I	702.024	V-3	\$11,523		\$820			\$765	\$179	\$987		\$230	\$48	\$1,377	\$531	\$7,425	\$16	\$40	\$80
17	ECO-II	702.023	014	\$72,176		\$5,066		\$1,350	\$4,873	\$1,140	\$6,287		\$1,444	\$301	\$13,332	\$4,250	\$772	\$139	\$158	\$320
18	ECO-II	702.023	021	\$72,176		\$5,066	\$3,250	\$1,350	\$5,074	\$1,187	\$6,547		\$1,444	\$301	Opt Out		\$772	\$139	\$158	\$320
19	ECO-II	702.023	023	\$72,176		\$5,066		\$1,350	\$4,873	\$1,140	\$6,287		\$1,444	\$301	\$13,332	\$4,250	\$673	\$65	\$158	\$320
20	ECO-II	702.023	024	\$72,176		\$5,066	\$4,550	\$1,100	\$5,139	\$1,202	\$6,631		\$1,444	\$301	Opt Out		\$1,267	\$163	\$158	\$320
21	ECO-II	702.023	025	\$72,176		\$5,066		\$1,100	\$4,857	\$1,136	\$6,267		\$1,444	\$301	\$18,387	\$4,250	\$1,267	\$163	\$158	\$320
22	ECO-II	702.023	027	\$72,176		\$5,066		\$1,100	\$4,857	\$1,136	\$6,267		\$1,444	\$301	Opt Out		Opt Out	Opt Out	\$158	\$320
23	ECO-II	702.023	030	\$72,176		\$5,066		\$1,100	\$4,857	\$1,136	\$6,267		\$1,444	\$301	\$18,387	\$4,250	\$1,267	\$163	\$158	\$320
24	ECO-II	702.023	032	\$72,176		\$5,066		\$1,100	\$4,857	\$1,136	\$6,267		\$1,444	\$301	\$18,387	\$4,250	\$1,267	\$163	\$158	\$320
25	ECO-II	702.023	049	\$70,746		\$4,825	\$4,550	\$900	\$5,023	\$1,175	\$6,482		\$1,415	\$295	Opt Out		Opt Out	Opt Out	\$158	\$320
26	ECO-II	702.023	057	\$72,176		\$5,066	\$4,550	\$900	\$5,127	\$1,199	\$6,615		\$1,444	\$301	Opt Out		Opt Out	Opt Out	\$158	\$320
27	ECO-II	702.023	062	\$69,602		\$4,825	\$4,550	\$900	\$4,952	\$1,158	\$6,390		\$1,392	\$290	Opt Out		\$1,267	\$163	\$158	\$320
28	ECO-II	702.023	070	\$65,867		\$4,583		\$900	\$4,424	\$1,035	\$5,708		\$1,317	\$275	\$18,387	\$4,250	\$1,267	\$163	\$158	\$320
29	ECO-II	702.023	075	\$62,702		\$4,341			\$4,157	\$972	\$5,363		\$1,254	\$261	\$18,387	\$4,250	\$1,267	\$163	\$158	\$320
30	ECO-II	702.023	078	\$64,716		\$4,341			\$4,281	\$1,001	\$5,525		\$1,294	\$269	\$5,506	\$2,125	\$297	\$63	\$158	\$320
31	ECO-II	702.023	083	\$54,912		\$3,854			\$3,644	\$852	\$4,701		\$1,098	\$229	\$18,387	\$4,250	\$1,267	\$163	\$158	\$320
32	ECO-II	702.023	085	\$58,096		\$3,854	\$1,950		\$3,962	\$927	\$5,112		\$1,162	\$242	Opt Out		Opt Out	Opt Out	\$158	\$320
33	ECO-II	702.023	088	\$61,119		\$4,098	\$1,950		\$4,164	\$974	\$5,373		\$1,222	\$254	Opt Out		\$297	\$63	\$158	\$320
34	ECO-II	702.023	096	\$54,912		\$3,854			\$3,644	\$852	\$4,701		\$1,098	\$229	\$18,387	\$4,250	\$1,267	\$163	\$158	\$320
35	ECO-II	702.023	103	\$54,912		\$3,854			\$3,644	\$852	\$4,701		\$1,098	\$229	\$18,387	\$4,250	\$1,267	\$163	\$158	\$320

## 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.
36	ECO-II	702.023	097	\$56,215		\$3,854	\$3,250		\$3,926	\$918	\$5,066		\$1,124	\$234	Opt Out		Opt Out	Opt Out	\$158	\$320
37	ECO-II	702.023	061	\$59,249		\$4,098			\$3,928	\$919	\$5,068		\$1,185	\$247	\$23,909		\$1,267	\$163	\$158	\$320
38	ECO-II	702.023	113	\$58,673		\$3,074			\$3,828	\$895	\$4,940		\$1,173	\$241	\$13,332	\$4,250	\$673	\$65	\$158	\$320
39	ECO-II	702.023	104	\$54,912		\$3,854			\$3,644	\$852	\$4,701		\$1,098	\$229	\$18,387	\$4,250	\$1,267	\$163	\$158	\$320
40	ECO-II	702.023	110	\$51,459		\$3,612			\$3,414	\$799	\$4,406		\$1,029	\$215	\$5,506	\$2,125	\$297	\$63	\$158	\$320
41	ECO-II	702.023	116	\$51,459		\$2,709			\$3,358	\$785	\$4,333		\$1,029	\$211	\$5,506	\$2,125	\$297	\$63	\$158	\$320
42	ECO-II	702.023	V-6	\$25,730		\$1,806			\$1,707	\$399	\$2,203		\$515	\$107	\$2,753	\$1,063	\$149	\$32	\$79	\$160
43	ECO-II	702.023	V-6	\$25,730		\$1,806			\$1,707	\$399	\$2,203		\$515	\$107	\$6,666	\$2,125	\$386	\$69	\$79	\$160
44	ECO-II	702.023	V-6	\$25,730		\$1,806			\$1,707	\$399	\$2,203		\$515	\$107	\$9,193	\$2,125	\$634	\$82	\$79	\$160
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	\$36,088		\$1,666			\$2,341	\$547	\$3,020		\$722	\$147	Opt Out					\$320
50	ECO - Part Time	702.023	029	\$52,050		\$1,666			\$3,330	\$779	\$4,297		\$1,041	\$209	\$4,104		\$1,267	\$163		\$320
51	ECO - Part Time	702.023	040	\$58,990		\$1,666			\$3,761	\$880	\$4,852		\$1,180	\$237	Opt Out					\$320
52	ECO - Part Time	702.023	056	\$18,044		\$1,666			\$1,222	\$286	\$1,577		\$361	\$77	Opt Out					\$320
53	ECO - Part Time	702.023	043	\$52,050		\$1,666			\$3,330	\$779	\$4,297		\$1,041	\$209	Opt Out					\$320
54	ECO - Part Time	702.023	053	\$36,088		\$1,666			\$2,341	\$547	\$3,020		\$722	\$147	Opt Out					\$320
55	ECO - Part Time	702.023	V-0	\$0		\$0			\$0	\$0	\$0		\$0	\$0	Opt Out					\$320
56	Dispatch Supv. - Floor	702.022	008	\$79,061	\$8,322	\$5,842			\$5,780	\$1,352	\$7,458	\$1,864	\$1,581	\$364	\$13,332	\$4,250	\$772	\$139	\$158	\$320
57	Dispatch Supv. - Floor	702.022	011	\$79,061	\$8,322	\$5,842			\$5,780	\$1,352	\$7,458	\$1,864	\$1,581	\$364	\$5,506	\$2,125	\$296	\$63	\$158	\$320
58	Dispatch Supv. - Floor	702.022	017	\$79,061	\$8,322	\$5,842			\$5,780	\$1,352	\$7,458	\$1,864	\$1,581	\$364	\$13,332	\$4,250	\$772	\$139	\$158	\$320
59	Dispatch Supv. - Floor	702.022	059	\$72,966	\$7,297	\$5,122			\$5,294	\$1,238	\$6,831	\$1,708	\$1,459	\$333	\$5,506	\$2,125	\$296	\$63	\$158	\$320
60	Dispatch Supv. - Floor	702.022	V-6	\$36,486		\$5,122			\$2,580	\$603	\$3,329	\$832	\$730	\$162	\$5,506	\$2,125	\$296	\$63	\$158	\$320
61	Dispatch Supv. - QA	702.022	010	\$76,176		\$5,302			\$5,052	\$1,181	\$6,518	\$1,630	\$1,524	\$318	\$18,387	\$4,250	\$1,267	\$163	\$158	\$320
62	Dispatch Supv. - Training	702.022	007	\$83,222		\$5,842	\$4,550		\$5,804	\$1,357	\$7,489	\$1,872	\$1,664	\$347	Opt Out		\$772	\$139	\$158	\$320
63	Admin. Assistant	702.021	093	\$42,955					\$2,663	\$623	\$3,436		\$859	\$168	\$18,387	\$4,250	\$1,267	\$163	\$158	\$320
64	Exec. Admin. Assistant	702.021	004	\$70,796					\$4,389	\$1,027	\$5,664		\$1,416	\$276	\$18,387	\$4,250	\$1,267	\$163	\$158	\$320
65	Systems Support Spec.	702.021	003	\$84,748					\$5,254	\$1,229	\$6,780		\$1,695	\$331	\$18,387	\$4,250	\$1,267	\$163	\$158	\$320
66	Systems Support Spec.	702.021	076	\$78,440					\$4,863	\$1,137	\$6,275		\$1,569	\$306	\$6,811		\$296	\$63	\$158	\$320
67	Network/Systems Admin	702.010	005	\$108,599					\$6,733	\$1,575	\$8,688	\$2,172	\$2,172	\$424	\$18,387	\$4,250	\$1,267	\$163	\$158	\$320
68	Deputy Director	702.010	002	\$114,606					\$7,106	\$1,662	\$9,168	\$2,292	\$2,292	\$447	\$13,332	\$4,250	\$673	\$65	\$158	\$320
69	Executive Director	702.010	001	\$145,691			\$8,688		\$9,571	\$2,238	\$12,350	\$5,828	\$4,371	\$568	\$18,387	\$4,250	\$1,267	\$163	\$1,458	\$3,820
Varies	OVERTIME	702.030	Various		\$350,000				\$21,700	\$5,075	\$28,000									

## 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.
<b>TOTALS:</b>				<b>\$3,719,650</b>	<b>\$382,263</b>	<b>\$208,201</b>	<b>\$58,038</b>	<b>\$14,050</b>	<b>\$271,697</b>	<b>\$63,542</b>	<b>\$350,576</b>	<b>\$21,927</b>	<b>\$77,199</b>	<b>\$15,444</b>	<b>\$493,847</b>	<b>\$122,719</b>	<b>\$45,559</b>	<b>\$5,438</b>	<b>\$9,793</b>	<b>\$22,940</b>
					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	<b>\$368,896</b>
Salaries/Wages - Regular	702.020	<b>\$3,350,754</b>

Line Item Summary	
712.000	<b>\$49,350</b>
715.010	<b>\$8,688</b>

Salaries/Wages - Regular Subclassifications

Administrative Support - 702.021	\$276,939
Dispatch Supervisors - 702.022	\$506,033
ECO II's - 702.023	\$1,929,633
ECO I's - 702.024	\$638,148

**Kalamazoo County Consolidated Dispatch Authority**  
**2026 Budget Amendment - REVISION I Net Changes**  
 January - December 2026

	2911 - General Operations					2913 - Training					ALL BUSINESS UNITS				
	ORIGINAL Budget	YTD TXFRS	REV. I (net change)	REV. II (net change)	REVISED BUDGET	ORIGINAL Budget	YTD TXFRS	REV. I (net change)	REV. II (net change)	REVISED BUDGET	ORIGINAL Budget	YTD TXFRS	REV. I (net change)	REV. II (net change)	REVISED BUDGET
<b>REVENUES</b>															
402.000 Property Taxes	7,651,262				7,651,262					0	7,651,262	0	0	0	7,651,262
573.000 Local Community Stabilization Share	697,389				697,389					0	697,389	0	0	0	697,389
615.010 Surcharge - State 911	468,000				468,000	52,000				52,000	520,000	0	0	0	520,000
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	250,000				250,000					0	250,000	0	0	0	250,000
667.000 Rent/Lease Revenue	10,200				10,200					0	10,200	0	0	0	10,200
671.000 Miscellaneous Revenue	50		4,347		4,397					0	50	0	4,347	0	4,397
<b>TOTAL REVENUES:</b>	<b>\$ 10,245,651</b>	<b>\$ -</b>	<b>\$ 4,347</b>	<b>\$ -</b>	<b>\$ 10,249,998</b>	<b>\$ 52,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 52,000</b>	<b>\$ 10,297,651</b>	<b>\$ -</b>	<b>\$ 4,347</b>	<b>\$ -</b>	<b>\$ 10,301,998</b>
<b>EXPENDITURES</b>															
<b>700-718 Personnel Services</b>															
702.010 Salaries - Administration	366,784		2,112		368,896					0	366,784	0	2,112	0	368,896
702.020 Wages - Regular	3,463,167		(112,413)		3,350,754	15,000				15,000	3,478,167	0	(112,413)	0	3,365,754
702.030 Wages - Overtime	382,520		(257)		382,263					0	382,520	0	(257)	0	382,263
702.050 CTO Pay	25,000		2,000		27,000					0	25,000	0	2,000	0	27,000
706.000 Wages - Holiday Premium	218,929		(10,728)		208,201					0	218,929	0	(10,728)	0	208,201
712.000 Payment in Lieu of Benefits	48,750		600		49,350					0	48,750	0	600	0	49,350
714.000 Longevity	14,800		(750)		14,050					0	14,800	0	(750)	0	14,050
715.010 Auto Allowance	8,688				8,688					0	8,688	0	0	0	8,688
<b>Personnel Services Subtotal</b>	<b>4,528,638</b>	<b>0</b>	<b>(119,436)</b>	<b>0</b>	<b>4,409,202</b>	<b>15,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>15,000</b>	<b>4,543,638</b>	<b>0</b>	<b>(119,436)</b>	<b>0</b>	<b>4,424,202</b>
<b>719-725 Benefits and Taxes</b>															
719.000 Workers Comp Insurance	15,917		(473)		15,444					0	15,917	0	(473)	0	15,444
720.010 Medical/Health Insurance	517,235		(23,388)		493,847					0	517,235	0	(23,388)	0	493,847
720.020 Dental Insurance	39,851		5,708		45,559					0	39,851	0	5,708	0	45,559
720.030 Vision Insurance	5,744		(306)		5,438					0	5,744	0	(306)	0	5,438
720.040 Life Insurance	10,167		(374)		9,793					0	10,167	0	(374)	0	9,793
720.050 Unemployment	9,000				9,000					0	9,000	0	0	0	9,000
720.060 HSA Contributions	125,375		(2,656)		122,719					0	125,375	0	(2,656)	0	122,719
720.070 Short-Term Disability	23,900		(960)		22,940					0	23,900	0	(960)	0	22,940
721.000 Social Security	278,308		(6,611)		271,697					0	278,308	0	(6,611)	0	271,697

	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	65,088		(1,546)		63,542					0	65,088	0	(1,546)	0	63,542
724.000 Dependent Care Assistance Program	30,000				30,000					0	30,000	0	0	0	30,000
725.010 Retirement - MERS DC	361,284		(10,708)		350,576					0	361,284	0	(10,708)	0	350,576
725.020 Retirement - MERS 457	26,907		(4,980)		21,927					0	26,907	0	(4,980)	0	21,927
725.030 Retirement - MERS HCSP	74,418		2,781		77,199					0	74,418	0	2,781	0	77,199
<b>Benefits and Taxes Subtotal</b>	<b>1,583,194</b>	<b>0</b>	<b>(43,513)</b>	<b>0</b>	<b>1,539,681</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,583,194</b>	<b>0</b>	<b>(43,513)</b>	<b>0</b>	<b>1,539,681</b>
<b>726-799 Supplies</b>															
727.000 Supplies - Office	15,000				15,000					0	15,000	0	0	0	15,000
730.000 Supplies - Maintenance	6,000				6,000					0	6,000	0	0	0	6,000
740.000 Supplies - Uniform	8,000				8,000					0	8,000	0	0	0	8,000
760.000 Supplies - Kitchen	1,750				1,750					0	1,750	0	0	0	1,750
764.000 Supplies - Food	1,750				1,750					0	1,750	0	0	0	1,750
<b>Supplies Subtotal</b>	<b>32,500</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>32,500</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>32,500</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>32,500</b>
<b>800-969 Services and Other Charges</b>															
801.010 Contractual Services	1,032,233				1,032,233					0	1,032,233		0	0	1,032,233
805.010 Prof Services - Audit	9,000				9,000					0	9,000		0	0	9,000
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	10,000				10,000					0	10,000		0	0	10,000
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	19,500				19,500					0	19,500		0	0	19,500
850.020 Internet Service	84,780				84,780					0	84,780		0	0	84,780
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		5,000		19,000	29,000				29,000	43,000		5,000	0	48,000
870.020 Travel - Lodging	20,000				20,000	2,500				2,500	22,500		0	0	22,500
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		3,000		5,000					0	2,000		3,000	0	5,000
900.000 Printing	2,000		2,000		4,000					0	2,000		2,000	0	4,000
905.000 Advertising	12,000		4,000		16,000					0	12,000		4,000	0	16,000
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		1,000		7,400					0	6,400		1,000	0	7,400
934.010 Repair & Maintenance	28,000		5,000		33,000					0	28,000		5,000	0	33,000
955.000 Miscellaneous Operating	20,000				20,000					0	20,000		0	0	20,000
958.010 Insurance Premium	60,000				60,000					0	60,000		0	0	60,000
<b>Services and Other Charges Subtotal</b>	<b>1,470,013</b>	<b>0</b>	<b>20,000</b>	<b>0</b>	<b>1,490,013</b>	<b>37,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>37,000</b>	<b>1,507,013</b>	<b>0</b>	<b>20,000</b>	<b>0</b>	<b>1,527,013</b>

	2911 - General Operations					2913 - Training					ALL BUSINESS UNITS				
	ORIGINAL Budget	TXFRS (net change)	REV. I (net change)	REV. II (net change)	REVISED BUDGET	ORIGINAL Budget	TXFRS (net change)	REV. I (net change)	REV. II (net change)	REVISED BUDGET	ORIGINAL Budget	TXFRS (net change)	REV. I (net change)	REV. II (net change)	REVISED BUDGET
<b>970-989 Equipment &amp; Capital Outlay</b>															
976.000 Project Costs	20,000				20,000					0	20,000		0	0	20,000
980.010 Equip/Software - Small	40,000		10,000		50,000					0	40,000		10,000	0	50,000
<b>Equipment &amp; Capital Outlay Subtotal</b>	<b>60,000</b>	<b>0</b>	<b>10,000</b>	<b>0</b>	<b>70,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>60,000</b>	<b>0</b>	<b>10,000</b>	<b>0</b>	<b>70,000</b>
<b>990-994 Debt Service</b>															
992.010 Lease - Facility	100				100					0	100		0	0	100
<b>Debt Service Subtotal</b>	<b>100</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>100</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>100</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>100</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$ 7,674,445</b>	<b>\$ -</b>	<b>\$ (132,949)</b>	<b>\$ -</b>	<b>\$ 7,541,496</b>	<b>\$ 52,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 52,000</b>	<b>\$ 7,726,445</b>	<b>\$ -</b>	<b>\$ (132,949)</b>	<b>\$ -</b>	<b>\$ 7,593,496</b>
<b>TRANSFERS</b>															
<b>995 Transfers Out &amp; Other Financing Uses</b>															
995.010 Transfers Out - Capital Projects Fund	2,250,000				2,250,000					0	2,250,000		0	0	2,250,000
<b>Equipment &amp; Capital Outlay Subtotal</b>	<b>2,250,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,250,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,250,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,250,000</b>
<b>TOTAL TRANSFERS:</b>	<b>\$ 2,250,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,250,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,250,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,250,000</b>
<b>NET:</b>	<b>\$ 321,206</b>	<b>\$ -</b>	<b>\$ (128,602)</b>	<b>\$ -</b>	<b>\$ 458,502</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 321,206</b>	<b>\$ -</b>	<b>\$ 137,296</b>	<b>\$ -</b>	<b>\$ 458,502</b>

## Ten Year General Operations (2011) Budgetary and Fund Balance Forecast

<u>GENERAL FUND:</u>	2025 Year-End Actuals	2026 REVISION I Budget	2027	2028	2029	2030 Millage Expires 12/31/30	2031	2032	2033	2034	2035
<b>REVENUES</b>											
Use of Fund Balance	\$0	\$0									
Property Taxes	\$6,937,071	\$7,651,262	\$7,727,775	\$7,805,052	\$7,883,103	\$7,961,934	\$8,041,553	\$8,121,969	\$8,203,188	\$8,285,220	\$8,368,073
Grants											
Local Community Stabilization Share	\$596,400	\$697,389	\$697,389	\$697,389	\$697,389	\$697,389	\$697,389	\$697,389	\$697,389	\$697,389	\$697,389
Surcharge Revenue - State	\$518,645	\$468,000	\$468,000	\$468,000	\$468,000	\$468,000	\$468,000	\$468,000	\$468,000	\$468,000	\$468,000
Surcharge Revenue - Local	\$1,192,811	\$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	\$1,150,000
Charges for Services - User Fees	\$30,195	\$18,750	\$18,750	\$18,750	\$18,750	\$18,750	\$18,750	\$18,750	\$18,750	\$18,750	\$18,750
Interest Earned	\$275,191	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000
Rent/Lease Revenue	\$8,700	\$10,200	\$10,200	\$10,200	\$10,200	\$10,200	\$10,200	\$10,200	\$10,200	\$10,200	\$10,200
Miscellaneous & Other Revenue	\$7,372	\$4,397	\$4,397	\$4,397	\$4,397	\$4,397	\$4,397	\$4,397	\$4,397	\$4,397	\$4,397
<b>REVENUE TOTALS:</b>	<b>\$9,566,385</b>	<b>\$10,249,998</b>	<b>\$10,326,511</b>	<b>\$10,403,788</b>	<b>\$10,481,839</b>	<b>\$10,560,670</b>	<b>\$10,640,289</b>	<b>\$10,720,705</b>	<b>\$10,801,924</b>	<b>\$10,883,956</b>	<b>\$10,966,809</b>
<b>EXPENDITURES</b>											
Personnel Services	\$3,673,581	\$4,409,202	\$4,541,478	\$4,677,722	\$4,818,054	\$4,962,596	\$5,111,474	\$5,264,818	\$5,422,762	\$5,585,445	\$5,753,009
Benefits & Taxes	\$1,201,742	\$1,539,681	\$1,585,871	\$1,633,448	\$1,682,451	\$1,732,925	\$1,784,912	\$1,838,460	\$1,893,613	\$1,950,422	\$2,008,934
Supplies	\$12,238	\$32,500	\$33,475	\$34,479	\$35,514	\$36,579	\$37,676	\$38,807	\$39,971	\$41,170	\$42,405
Services & Other Charges	\$1,117,654	\$1,490,013	\$1,534,713	\$1,580,755	\$1,628,177	\$1,677,023	\$1,727,333	\$1,779,153	\$1,832,528	\$1,887,504	\$1,944,129
Equipment & Capital Outlay	\$40,841	\$70,000	\$60,000	\$60,000	\$60,000	\$60,000	\$60,000	\$60,000	\$60,000	\$60,000	\$60,000
Debt Service	\$1,333,546	\$100	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>EXPENDITURE TOTALS:</b>	<b>\$7,379,602</b>	<b>\$7,541,496</b>	<b>\$7,755,538</b>	<b>\$7,986,404</b>	<b>\$8,224,196</b>	<b>\$8,469,122</b>	<b>\$8,721,396</b>	<b>\$8,981,238</b>	<b>\$9,248,875</b>	<b>\$9,524,541</b>	<b>\$9,808,477</b>
<b>SUMMARY</b>											
Transfers Out to Capital Project Fund:	\$1,325,000	\$2,250,000	\$2,250,000	\$2,000,000	\$2,000,000	\$1,750,000	\$1,750,000	\$1,750,000	\$1,750,000	\$1,750,000	\$1,750,000
<b>NET:</b>	<b>\$861,783</b>	<b>\$458,502</b>	<b>\$320,973</b>	<b>\$417,384</b>	<b>\$257,643</b>	<b>\$341,548</b>	<b>\$168,894</b>	<b>-\$10,533</b>	<b>-\$196,950</b>	<b>-\$390,585</b>	<b>-\$591,669</b>
TOTAL General Fund Balance 1/1/26 (audited): 2,994,143											
Non-Spendable Balance: \$416,506											
<b>General Fund: Unassigned Balance:</b>	<b>\$2,577,637</b>	<b>\$3,036,139</b>	<b>\$3,357,112</b>	<b>\$3,774,496</b>	<b>\$4,032,139</b>	<b>\$4,373,687</b>	<b>\$4,542,580</b>	<b>\$4,532,048</b>	<b>\$4,335,097</b>	<b>\$3,944,513</b>	<b>\$3,352,844</b>




# Kalamazoo County Consolidated Dispatch Authority



**DATE:** April 20, 2026

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

**FROM:** Jeff Troyer   
KCCDA Executive Director

**SUBJECT:** Fiscal Year 2026 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 2026 Capital Projects Fund Budget. The proposed amendment includes the following revisions.

## EXPENDITURES

- **2026 EXISTING Project #1 – Back-up Emergency Communications Center**

This existing project has a total allocation of \$690,000 which includes \$500,000 for equipment and \$190,000 for architectural and engineering costs and renovations. These numbers were based on an anticipated agreement at a facility where KCCDA would pay \$300,000 for a long-term lease up-front and pay for renovation costs. The \$300,000 was part of 2025's budget and the agreement never came to fruition. Therefore, KCCDA evaluated other opportunities and requests the project be modified to include the following:

- ✓ \$250,000 to 980.000 – Equipment/Software Capital

This includes necessary equipment and general furniture costs for prepping the new back-up emergency communications center for operations.

- ✓ \$650,000 to 980.020 – Facility Capital

This includes an estimated \$326,571 in base lower-level costs for the facility and \$250,000 for construction finishings (walls, doors, flooring, electrical, plumbing, etc.) and architectural and engineering costs. In addition, I am requesting a construction contingency of \$73,429 which equates to 13%.

The total revised cost for this project is \$800,000 and it is anticipated that this will be a multi-year project completing in late 2027.

- **2025 Project #6/2026 NEW Project #5 – VHF Radio Communications Monitoring System Upgrade**

This project was approved in 2025 for an amount not to exceed \$34,670 but the only costs incurred before the end of the year were server and licensing costs totaling \$5,445.

Therefore, this request is a carry-forward from last year's budget for the remaining project amount totaling \$29,225.



# Kalamazoo County Consolidated Dispatch Authority



## **CAPITAL PROJECTS FUND SUMMARY**

The proposed budget amendment, Revision I, increases overall expenditures by \$239,225 but this is primarily due to the back-up emergency communications center project not starting in 2025 and carrying forward to this fiscal year. The amendment results in revised total expenditures of \$6,065,345 and KCCDA can anticipate an end-of-year fund balance of \$3,183,269.

A revised project(s) listing is detailed on page three and this fund's budget amendment net changes – REVISION I – is presented on page four. The net changes document shows the two previous years' final budget, the original adopted budget for 2026, the proposed and/or approved net changes from this amendment(s), and the new revised budget.

I recommend adoption of the proposed fiscal year 2026 Capital Projects Fund Budget Amendment – REVISION I.

## CAPITAL PROJECTS FUND REQUESTS

The following are the requested equipment, projects and/or capital requests for funding from the 2026 original budget and the revisions contained herein.

#	Project and/or Equipment Name:	Description	Line Item	Project Total
1	<b><u>REVISED</u></b> <b>Back-Up Emergency Communications Center</b>	Equipment/Software for new Back-up Emergency Communications Center. This is a general allocation request as specifics are still unknown.	980.000	\$250,000
		Architectural Design and Construction Costs for the Back-up Emergency Communications Center.	980.020	\$650,000
2	<b>7040 Stadium Drive Facility Upgrades</b>	This is a general allocation request to allow for facility upgrades as a result of Schley Nelson Architect's facility assessment (currently in process and will be completed by year-end). These monies are for Phase II work as defined in RFP #25-01 (Final Design, Detailed Drawings and Construction Services) as the actual renovation/construction upgrades.	980.020	\$1,100,000
3	<b>MPSCS Kalamazoo Subsystem Tower Work</b>	This project involves re-grouting and sealing foundations at several KCCDA tower sites that are intergrated with the MPSCS System: 5108 - Lamont, 5109 - Ravine, 5111 - Oshtemo, 5112 - WMU (Prime), 5113 - Portage, and 5114 - Augusta. Pages 48 - 49 detail the cost and work to be completed at each of the sites.	980.000	\$36,120
4	<b>End-User Agency Radio Replacement and Retemplating Project</b>	In accordance with KCCDA's Capital Improvement Plan, this is a two year project to expedite the transition of fire agency primary communications from VHF to the Kalamazoo MPSCS Simulcast Subsystem and to prepare/ready law enforcement agencies for the transition to AES encryption. It is anticipated program details will involve a tiered approach where KCCDA will provide assistance to end-user agencies looking to replace radios to meet the <i>Ready</i> status and/or providing credit for those who have already replaced radios and are in a <i>Ready</i> status.  For Example: 75% of the cost of new devices, 55% cost reimbursement for devices that have been active on the MPSCS System 5 years or less, 35% cost reimbursement for devices that have been active longer but meet the <i>Ready</i> status.	980.000	\$4,000,000
5	<b><u>2025 CARRY FORWARD</u></b> <b>VHF Radio Communications Monitoring System Upgrade</b>	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.	980.000	\$29,225

### 2026 Line Item Subtotals

Equipment/Software Capital:	980.000	\$4,315,345
Facility - Capital:	980.020	\$1,750,000

**Kalamazoo County Dispatch Authority  
2026 Proposed Capital Project Fund Line-Item Budget**

*Capital Projects Fund Balance (audited 1/1/26):*      **\$6,998,614**

	2024 Revision II	2025 Revision II	2026 ORIGINAL Budget	REV - I (Net Change)	REV - II (Net Change)	2026 REVISED Budget
<b>REVENUE</b>						
699.000 Transfers In	1,750,000	1,325,000	2,250,000	0		<b>2,250,000</b>
<b>TOTAL REVENUE</b>	<b>1,750,000</b>	<b>1,325,000</b>	<b>2,250,000</b>	<b>0</b>		<b>2,250,000</b>
<b>EXPENSES</b>						
<b>970 thru 989 Equipment &amp; Capital Outlay</b>						
976.000 Project Costs	0	7,500	0	0		<b>0</b>
980.000 Equipment/Software - Capital	341,418	385,957	4,536,120	-220,775		<b>4,315,345</b>
980.020 Facility - Capital	266,500	332,600	1,290,000	460,000		<b>1,750,000</b>
980.030 Land - Capital	0	0	0	0		<b>0</b>
<b>TOTAL EXPENDITURES</b>	<b>607,918</b>	<b>718,557</b>	<b>5,826,120</b>	<b>239,225</b>		<b>6,065,345</b>

**Capital Projects Fund - Ending Balance:**      **\$3,422,494**      **-\$239,225**      **\$3,183,269**