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).

- **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	Medi-care	MERS DC	MERS 457	MERS HCSP	Work Comp	Medical Ins.	HSA Contr.	Dental	Vision	Life Ins.	Disab. Ins.
01	ECO-I	702.024	037	$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	Medi-care	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	Deptuy 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	Medi-care	MERS DC	MERS 457	MERS HCSP	Work Comp	Medical Ins.	HSA Contr.	Dental	Vision	Life Ins.	Disab. Ins.
	TOTALS:			**$3,719,650**	**$382,263**	**$208,201**	**$58,038**	**$14,050**	**$271,697**	**$63,542**	**$350,576**	**$21,927**	**$77,199**	**$15,444**	**$493,847**	**$122,719**	**$45,559**	**$5,438**	**$9,793**	**$22,940**
					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	**$368,896**
Salaries/Wages - Regular	702.020	**$3,350,754**

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

Line Item Summary

712.000	**$49,350**
715.010	**$8,688**

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
REVENUES															
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**
TOTAL REVENUES:	**$ 10,245,651**	***$ -***	***$ 4,347***	***$ -***	**$ 10,249,998**	**$ 52,000**	***$ -***	***$ -***	***$ -***	**$ 52,000**	**$ 10,297,651**	***$ -***	***$ 4,347***	***$ -***	**$ 10,301,998**
EXPENDITURES															
700-718 Personnel Services															
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**
Personnel Services Subtotal	*4,528,638*	*0*	*(119,436)*	*0*	***4,409,202***	*15,000*	*0*	*0*	*0*	***15,000***	*4,543,638*	*0*	*(119,436)*	*0*	***4,424,202***
719-725 Benefits and Taxes															
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**
Benefits and Taxes Subtotal	*1,583,194*	*0*	*(43,513)*	*0*	***1,539,681***	*0*	*0*	*0*	*0*	***0***	*1,583,194*	*0*	*(43,513)*	*0*	***1,539,681***
726-799 Supplies															
727.000 Supplies - Office	15,000				**15,000**					**0**	15,000	0	0	*0*	**15,000**
730.000 Supplies - Maintenance	6,000				**6,000**					**0**	6,000	0	0	*0*	**6,000**
740.000 Supplies - Uniform	8,000				**8,000**					**0**	8,000	0	0	*0*	**8,000**
760.000 Supplies - Kitchen	1,750				**1,750**					**0**	1,750	0	0	*0*	**1,750**
764.000 Supplies - Food	1,750				**1,750**					**0**	1,750	0	0	*0*	**1,750**
Supplies Subtotal	*32,500*	*0*	*0*	*0*	***32,500***	*0*	*0*	*0*	*0*	***0***	*32,500*	*0*	*0*	*0*	***32,500***
800-969 Services and Other Charges															
801.010 Contractual Services	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**
Services and Other Charges Subtotal	*1,470,013*	*0*	*20,000*	*0*	***1,490,013***	*37,000*	*0*	*0*	*0*	***37,000***	*1,507,013*	*0*	*20,000*	*0*	***1,527,013***

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

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

GENERAL FUND:

	2025 Year-End Actuals	2026 REVISION I Budget	2027	2028	2029	2030 Millage Expires 12/31/30	2031	2032	2033	2034	2035
REVENUES											
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
REVENUE TOTALS:	**$9,566,385**	***$10,249,998***	**$10,326,511**	**$10,403,788**	**$10,481,839**	**$10,560,670**	**$10,640,289**	**$10,720,705**	**$10,801,924**	**$10,883,956**	**$10,966,809**
EXPENDITURES											
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
EXPENDITURE TOTALS:	**$7,379,602**	***$7,541,496***	**$7,755,538**	**$7,986,404**	**$8,224,196**	**$8,469,122**	**$8,721,396**	**$8,981,238**	**$9,248,875**	**$9,524,541**	**$9,808,477**
SUMMARY											
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*
NET:	**$861,783**	**$458,502**	**$320,973**	**$417,384**	**$257,643**	**$341,548**	**$168,894**	**-$10,533**	**-$196,950**	**-$390,585**	**-$591,669**

TOTAL General Fund Balance 1/1/26 (audited): 2,994,143

Non-Spendable Balance: *$416,506*

General Fund: Unassigned Balance:	***$2,577,637***	***$3,036,139***	***$3,357,112***	***$3,774,496***	***$4,032,139***	***$4,373,687***	***$4,542,580***	***$4,532,048***	***$4,335,097***	***$3,944,513***	***$3,352,844***