



**Calhoun County
Consolidated Dispatch Authority**

Serving Our Community One Call at a Time

**Fiscal Year
2018
Budget**



Calhoun County Consolidated Dispatch Authority

Serving Our Community One Call at a Time

TO: CCCDA Governing Board of Directors

FROM: Richard Feole, Executive Director
Calhoun County Consolidated Dispatch Authority

DATE: November 14th, 2017

SUBJECT: Fiscal Year 2018 Budget Proposal

INTRODUCTION

I hereby present to you for consideration, my recommendation for Calhoun County Consolidated Dispatch Authority's (CCCD) Fiscal Year 2018 Budget. This proposal was prepared in accordance with Generally Accepted Accounting Principles and in compliance with the Uniform Budget and Accounting Act, as well as CCCDA's Fiscal Policies. The following Public Hearing Notice will be posted on CCCDA's website (www.calhouncounty911.org) and published in the Battle Creek Shopper and the Ad-visor & Chronicle:

NOTICE OF PUBLIC HEARING – 2018 BUDGET

The Calhoun County Consolidated Dispatch Authority's Governing Board of Directors will hold a public hearing on Tuesday, December 12th at 3:10 p.m. The purpose of the hearing will be for public to comment on the proposed budget for fiscal year ending December 31st, 2018. The 2018 proposed budget includes \$3,822,478 in revenues and expenditures totaling \$3,822,478.

The hearing will be held in the Law Library Conference Room on the third floor at the Calhoun County Administrative Building, 315 W. Green St., Marshall, Michigan. A copy of the proposed budget may be obtained and examined on our website at www.calhouncounty911.org or from the Calhoun County Consolidated Dispatch Authority Administrative Office (315 W. Green St., Room #1-800, Marshall, Michigan) between the hours of 9:00 a.m. and 3:00 p.m.; Monday through Friday.

The recommended 2018 Budget includes estimated revenues of \$3,822,478 and expenditures totaling \$3,822,478, resulting in a balanced budget. This budget is separated into THREE (3) Business Units:

- **2911 – General Dispatch Operations**
All revenue and expenditures related to normative 911 and public safety dispatch services.
- **2912 – CCCDA Training**
Dedicated training fund revenue received from the State of Michigan and all expenditures related to State 9-1-1 Committee approved training.
- **2913 – Special Projects**
Revenues and Expenditures related to special projects CCCDA is working on. Special projects are typically those that CCCDA is collaborating on with other governmental units. In some cases, this may include revenues and expenditures from other units of government.

REVENUES

An itemized list of revenue sources is listed on page 8. I anticipate all 911 surcharge revenues (local and State) will remain stable for 2018. This includes the dedicated training funds to assist PSAPs in meeting the State's minimum training standards for Emergency (9-1-1) Telecommunicators.

I am pleased to announce that for 2018, the revenue generated from the call for service formula is being reduced by \$257,228. 2018 Call for service revenue will be \$1,969,772.

INSURANCES

CCDA will continue to offer fully-funded Health, Vision, and Dental plans to full-time employees. Additionally, full-time employees electing the health insurance can participate in the CareHere Health and Wellness Center. This clinic provides an opportunity for employees to pick up prescriptions, see doctors for colds or chronic conditions, and generally improve their overall health.

Health

This proposal complies with Public Act 152 of 2011 by electing the "Hard Cap" option. The cost limitations for Public Employer Contributions to Medical Benefit Plans for calendar year 2018 were increased % and are detailed on Page 9 and are listed below:

- \$6560.52 for single person plans
- \$13,720.07 for individual/spouse plans
- \$17,892.36 for family plans

Page 10 identifies the annual and monthly premiums for the two Health Plans and also provides the "per pay" cost share for the employees. The illustrative rates annual total had an approximate decrease in cost by 7.5%.

Dental

CCCDA will continue to offer full-time employees the core (base) Dental plan as well as a buy-up option. CCCDA will pay for the CORE option and if the employee elects the buy-up option, he/she is responsible for the cost of the buy-up. Page 11 summarizes the renewal rates for the base and buy-up plans.

Vision

CCCDA will continue to offer full-time employees vision insurance at no cost. Page 12 summarizes the renewal rates for CCCDA's vision plan.

PERSONNEL/POSITION BUDGET

The 2018 personnel proposal includes the same number of positions and statuses approved in 2017 and the additional part time positions that were approved in mid-2017. The following is a list of positions by classification:

26 - Full-time Emergency Telecommunicators	1 - Full-time CAD Administrator
4 - Part-time Emergency Telecommunicators	1 - Full-time Executive Assistant
4 - Full-time Dispatch Supervisors	1 - Full-time Deputy Director
	1 - Full-time Executive Director

As part of this proposal, I recommend the following wage scale adjustments (cost-of-living adjustments):

- ✓ Full-time Emergency Telecommunicators – 3% wage scale increase effective the first full payroll period beginning on or after January 1, 2018 (agreed to in the collective bargaining agreement).
- ✓ Part-time Emergency Telecommunicators –3% wage scale increase effective January 1, 2018.
- ✓ Full-time Dispatch Supervisors – 3% wage scale increase effective January 1, 2018.
- ✓ Full-time CAD Administrator - 3% wage scale increase effective January 1, 2018.
- ✓ Full-time Executive Assistant – 2% wage scale increase effective January 1, 2018.
- ✓ Full-time Deputy Director – 2% wage scale increase effective January 1, 2018.
- ✓ Full-time Executive Director – TBD by Board

DEFINED BENEFIT RETIREMENT COSTS

Pages 13-15 are excerpts from CCCDA's annual actuarial valuation conducted by Municipal Employees' Retirement System (MERS) for the three defined benefit plans/divisions (which were all closed in 2009). The plans/divisions are funded at the following percentages: 01-Admin – 86.7%, 10-Supervisors –98 %, & 11-Emergency Telecommunicators –106.5 %. The actuarial resulted in a required minimum employer contribution of \$2,480 per month or \$29,760 for the year. I have budgeted an additional \$6,240 for a total of \$36,000. The additional payment will help get Division 1 and 10 closer to 100% funded sooner.

After the actuarial valuation was conducted in 2015, MERS had made two significant changes in their methods of valuation computation:

1. Investment Rate of Return Assumption

MERS lowered the Rate of Return Assumption for all assets from 8% to 7.75%. This will result in increased costs for CCCDA as less pension payments will come from investment earnings.

2. Amortization Policy

Historically, CCCDA's pension plans have used a rolling amortization period of 20 years to amortize payments toward unfunded accrued liability (UAL). To decrease contribution volatility, MERS reduced the amortization period for "Closed Plans" to a 10 year fixed period.

CCCDA will continue making additional payments into our DB accounts to help eliminate any large increases in future years. The following amounts will be budgeted for 2018.

<u>PENSION PLAN</u>	<u>MONTHLY</u>	<u>ANNUAL</u>
01-Administrators (1)	\$500	\$6000
10-Supervisors (5)	\$2173	\$26076
11-Emergency Telecommunicators (18)	\$327	\$3924
TOTALS:	\$3000	\$36,000

Based on this approach, CCCDA will experience a consistent minimum \$30,000 contribution to the defined benefit plans each year thru 2021. This annual contribution is built into the 2018 Budget proposal under the Retirement CCCDA MERS DB line item account: 2911-725.010.

MAINTENANCE/SERVICE CONTRACTS

Page 16 details all maintenance and service contracts with vendors as well as cost share agreements with other municipalities.

OPERATIONAL PROJECTS

There are five (5) operational projects recommended as part of this proposal that are listed on Page 17. They are:

CAD PC's-\$6,000

Replace CAD PC's at the 6 remaining consoles.

MCC5500 PC and radio hardware refresh-\$85,000

If new radio system is not chosen, replace MCC5500 radio hardware with APX mobiles and replace radio system PC's in dispatch center.

Admin PC replacement-\$5000

Replace office PC's for Director, Deputy Director and Executive Administrative Assistant. Repurpose current laptops to PERC and backup center.

Backup Center- \$50,000

Move equipment from current backup to new backup center and remodel room for use as backup.

Dispatch center improvements and security-\$19,000

Security camera installed outside Administrative office. Paint and carpet replacement.

DEBT SERVICES

I am pleased to advise you that CCCDA has no outstanding debt service payments scheduled for fiscal year 2018.

CONCLUSION

This memorandum is to be utilized as a guide while reviewing the budgetary documentation and itemized spreadsheets contained herein that will further explain CCCDA's anticipated revenues and expenditures (personnel, maintenance and service contracts, projects, and debt services) for the forthcoming fiscal year.

If you have any questions or concerns regarding this budgetary proposal, please feel free to contact me at (269) 781-9709 or via email at rfeole@calhouncountymi.gov.

2018 Revenue Sources

Agency/Entity Received From:	Explanation/Description of Revenue	Busn. Unit	2015 Actual	2016 Actual	2017 Budget	2018
<i>607.015 - Department Fees FOIA</i>						
Various Individuals/Entites	Fees associated to the fulfillment of Freedom of Information Act requests.	2911	\$679	\$350	\$0	\$0
<i>615.010 - Surcharges State</i>						
State of Michigan	Department of Treasury distributes State Surcharge revenues quarterly. These revenues are generated based on a .19 cent State Surcharge and distributed to counties based on 60% per capita and 40% equally.	2911	\$307,565	\$308,160	\$305,000	\$308,000
State of Michigan	State 9-1-1 Committee Training Funds - these funds can only be utilized for approved training courses and are distributed twice each year.	2912	\$31,465	\$21,458	\$35,000	\$35,000
<i>615.020 - Surcharges 911</i>						
Various Service Suppliers	These revenues are generated from the Calhoun County Local 9-1-1 Surcharge of .60 cents. Service suppliers collect and remit this revenue to the County Treasurer.	2911	\$778,426	\$694,146	\$775,000	\$778,000
		2913	\$0	\$82,288	\$0	\$0
<i>615.030 - Surcharges Local Service</i>						
Calhoun County Service Users - All Municipalities	Call for Service (CFS) formula "Revenue to be Generated"	2911	\$2,471,394	\$2,262,500	\$2,227,000	\$1,969,772
		2913	\$0	\$10,902	\$0	\$0
Marshall Area Fire Fighters Ambulance Authority	Contractual Agreement with MAFFAA for receiving and dispatching normative hospital transfer calls for service.	2911	\$12,500	\$12,500	\$12,500	\$12,500
Calhoun County Intermediate School District	Tower Space Lease Agreement with CISD for use of the 18 1/2 Mile Road tower. Administrative and utility cost recovery only.	2911	\$0	\$1,200	\$1,200	\$1,200
Calhoun County Road Department	Radio communciations infrastructure cost share agreement (Utilities at Sonoma and Albion tower sites, maintenance and support on three 4.9 MHz microwave paths, shelter, HVAC, and generator).	2911	\$0	\$2,980	\$2,980	\$2,980
Dept. of Veteran Affairs PD	The VA utilizes four (4) MCT licenses to connect to LEIN and process general queries. The VA Police Department pays for the annual maintenance and support on said licenses.	2911	\$900	\$900	\$900	\$900
<i>664.000 - Interest and Dividends Revenue</i>						
Chemical Bank	Interest and Dividends Revenue	2911	\$1,300	\$1,000	\$1,158	\$1,000
<i>671.00 - Miscellaneous Revenue</i>						
Multiple	Miscellaneous Revenues: FireKeepers Local Revenue Sharing Board Disbursements, etc.	2911	\$14,555	\$0	\$0	\$0
<i>676.00 - Reimbursements Miscellaneous</i>						
SMPA Members	Cost-shares for Southern Michigan PSAP Alliance Members	2913	\$17,396	\$0	\$0	\$0
REVENUE TOTAL:			\$3,636,180	\$3,398,384	\$3,360,738	\$3,109,352



STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

RICK SNYDER
GOVERNOR

NICK A. KHOURI
STATE TREASURER

September 15, 2017

**PUBLIC EMPLOYER CONTRIBUTIONS TO MEDICAL BENEFIT PLANS
ANNUAL COST LIMITATIONS – CALENDAR YEAR 2018**

For a medical benefit plan coverage year beginning on or after January 1, 2012, MCL 15.563, as amended by 2013 Public Act 270, sets a limit on the amount that a public employer may contribute to a medical benefit plan.


For medical benefit plan coverage years beginning on or after January 1, 2013, MCL 15.563 provides that the dollar amounts that are multiplied by the number of employees with each coverage type be adjusted annually. Specifically, the dollar amounts shall be adjusted, by October 1 of each year, by the change in the medical care component of the United States consumer price index for the most recent 12-month period for which data are available. For calendar year 2017, the limit on the amount that a public employer may contribute to a medical benefit plan was set to the sum of the following:

- \$ 6,344.80 times the number of employees and elected public officials with single-person coverage
- \$13,268.93 times the number of employees and elected public officials with individual-and-spouse coverage or individual-plus-1-nonspouse-dependent coverage
- \$17,304.02 times the number of employees and elected public officials with family coverage.

The limits for 2018 equal the 2017 limits increased by **3.4 percent**. The 3.4 percent is the percentage change in the medical care component from the period September 2015-August 2016 to the period September 2016-August 2017.

Thus, for medical benefit plan coverage years beginning on or after January 1, 2018, the limit on the amount that a public employer may contribute to a medical benefit plan equals the sum of the following:

- \$ **6,560.52** times the number of employees and elected public officials with single-person coverage
- \$ **13,720.07** times the number of employees and elected public officials with individual-and-spouse coverage or individual-plus-1-nonspouse-dependent coverage
- \$ **17,892.36** times the number of employees and elected public officials with family coverage.


Nick A. Khouri
State Treasurer

September 15, 2017

2018 CCCDA Dental Renewal

Benefits	Delta Dental Core		Delta Dental Buy-Up	
	Current & Renewal	Current & Renewal	Current & Renewal	Current & Renewal
Class I (Preventative Care)	100%	100%	100%	100%
Class II (Basic Restorative)	50%	50%	80%	80%
Class III (Major Restorative)	50%	50%	80%	80%
Class IV (Orthodontia - up to age 19)	50%	50%	50%	50%
Annual Deductible	\$0	\$0	\$0	\$0
Annual Maximum (Classes II & III)	\$1,000	\$1,000	\$1,000	\$1,000
Lifetime Maximum (Class IV only)	\$1,000	\$1,000	\$1,000	\$1,000
Financials				
Administrative Fee		\$5.71		
Illustrative Rates	Core		Buy-Up	
Employee Only		\$20.96		\$29.10
Employee +1		\$41.72		\$58.74
Family		\$78.81		\$107.56

Note: Delta Dental has guaranteed illustrative rates and admin fees through January 1, 2020



2018 Vision Premium Equivalent Rates (No Claims Margin)

Vision	Monthly Premium Equivalent Rates				\$ Change
	Enroll	Current	Renewal		
Employee Only	251	\$7.41	\$6.15		(\$1.26)
Employee + 1	229	\$14.82	\$12.29		(\$2.53)
Family	301	\$24.61	\$20.41		(\$4.20)
Annual Total	781	\$151,936	\$126,018		(\$25,918)
% Change					-17.1%

Actuarial Accrued Liabilities and Valuation Assets As of December 31, 2016

Table 6

Division	Actuarial Accrued Liability	Valuation Assets ¹	Percent Funded	Unfunded (Overfunded) Accrued Liabilities
01 - Administrators				
Active Employees	\$ 0	\$ 0	0.0%	\$ 0
Vested Former Employees	0	0	0.0%	0
Retirees And Beneficiaries	313,929	272,085	86.7%	41,844
Pending Refunds	<u>0</u>	<u>0</u>	0.0%	<u>0</u>
Total	\$ 313,929	\$ 272,085	86.7%	\$ 41,844
10 - Supervisors & Deputy Director				
Active Employees	\$ 1,011,017	\$ 980,665	97.0%	\$ 30,352
Vested Former Employees	0	0	0.0%	0
Retirees And Beneficiaries	532,707	532,707	100.0%	0
Pending Refunds	<u>0</u>	<u>0</u>	0.0%	<u>0</u>
Total	\$ 1,543,724	\$ 1,513,372	98.0%	\$ 30,352
11 - Emergency Telecom				
Active Employees	\$ 2,330,566	\$ 2,589,454	111.1%	\$ (258,888)
Vested Former Employees	236,490	236,490	100.0%	0
Retirees And Beneficiaries	1,383,551	1,383,551	100.0%	0
Pending Refunds	<u>2,741</u>	<u>2,741</u>	100.0%	<u>0</u>
Total	\$ 3,953,348	\$ 4,212,236	106.5%	\$ (258,888)
Total Municipality				
Active Employees	\$ 3,341,583	\$ 3,570,119	106.8%	\$ (228,536)
Vested Former Employees	236,490	236,490	100.0%	0
Retirees and Beneficiaries	2,230,187	2,188,343	98.1%	41,844
Pending Refunds	<u>2,741</u>	<u>2,741</u>	100.0%	<u>0</u>
Total Participants	\$ 5,811,001	\$ 5,997,693	103.2%	\$ (186,692)

¹ Includes both employer and employee assets.

Please see the Comments on Asset Smoothing in the Executive Summary of this report.

See Section 46 of the Plan Document for MERS Fiscal Responsibility policy, on the MERS website at:
<https://employerportal.mersofmich.com/SharePointFormsService/Default.aspx?Publication=MERSPlanDocument.pdf>.

Funded Ratio and Required Employer Contributions

The MERS Defined Benefit Plan is an agent multiple-employer plan, meaning that assets are pooled for investment purposes but separate accounts are maintained for each individual employer. Each municipality is responsible for their own plan liabilities; MERS does not borrow from one municipality's account to pay for another.

The funded ratio of a plan is the percentage of the dollar value of the accrued benefits that is covered by the actuarial value of assets.

Your Funded Ratio:

	12/31/2016	12/31/2015
Funded Ratio	103%	106%

Michigan Law requires that pension plans be pre-funded, meaning money is set aside now to pay for future benefits. Pension plans are usually funded by employer and employee contributions, and investment income.

How quickly a plan attains the 100% funding goal depends on many factors such as:

- The current funded ratio
- The future experience of the plan
- The amortization period

It is more important to look at the trend in the funded ratio over a period of time than at a particular point in time.

Employer Contribution Details For the Fiscal Year Beginning January 1, 2018

Table 1

Division	Employer Contributions ¹			Computed Employer Contribution With Phase-In	Blended ER Rate No Phase-In ⁵	Blended ER Rate With Phase-In ⁵	Employee Contrib. Rate	Employee Contrib. Conversion Factor ²
	Normal Cost	Payment of the Unfunded Accrued Liability ⁴	Computed Employer Contribution. No Phase-In					
Percentage of Payroll								
01 - Administrators	-	-	-	-			2.00%	
10 - Supervisors & Depu	-	-	-	-			4.16%	
11 - Emergency Telecom	-	-	-	-			7.30%	
Estimated Monthly Contribution³								
01 - Administrators	\$ 0	\$ 312	\$ 312	246				
10 - Supervisors & Depu	2,031	200	2,231	1,907				
11 - Emergency Telecom	2,665	(2,338)	327	327				
Total Municipality	\$ 4,696	\$ (1,826)	\$ 2,870	\$ 2,480				
Estimated Annual Contribution³	\$ 56,352	\$ (21,912)	\$ 34,440	\$ 29,760				

¹ The above employer contribution requirements are in addition to the employee contributions, if any.

² If employee contributions are increased/decreased by 1.00% of pay, the employer contribution requirement will decrease/increase by the Employee Contribution Conversion Factor. The conversion factor is usually under 1%, because employee contributions may be refunded at termination of employment, and not used to fund retirement pensions. Employer contributions will all be used to fund pensions.

³ For divisions that are open to new hires, estimated contributions are based on projected fiscal year payroll. Actual contributions will be based on actual reported monthly pays, and will be different from the above amounts. For divisions that will have no new hires (ie closed divisions), invoices will be based on the above dollar amounts which are based on projected fiscal year payroll. See description of Open Divisions and Closed Divisions in the Appendix.

⁴ If projected assets exceed projected liabilities as of the beginning of the January 1, 2018 fiscal year, the negative unfunded accrued liability is treated as overfunding credit and is used to reduce the contribution. This amortization is used to reduce the employer contribution rate. Note that if the overfunding credit is larger than the normal cost, the full credit is shown above but the total contribution requirement is zero. This will cause the displayed normal cost and unfunded accrued liability contributions to not add across.

⁵ For linked divisions, the employer will be invoiced the Computed Employer Contribution with Phase-in rate shown above for each linked division (a contribution rate for the open division; a contribution dollar for the closed-but-linked division), unless the employer elects to contribute the Blended Employer Contribution rate shown above, by contacting MERS at 800-767-2308.

Please see the Comments on Asset Smoothing in the Executive Summary of this report.

2018 Maintenance/Service Contracts and Cost Share Agreements

Vendor	Description	2015	2016	2017	2018 Budget
AT&T	Vesta 9-1-1 Phone System - CPE Support - Time and Materials	\$28,000	\$25,000	\$0	\$0
Bridgeway Cummins	Primary PSAP Generator maintenance and service	\$1,550	\$1,576	\$1,600	\$1,650
CORE Technologies	Support for MultiBridge Enterprise & 3 Talon Licenses (added in 2012)	\$1,998	\$2,095	\$2,100	\$2,200
Critical System Service	Maintenance & 24/7 Response for Air Handling Systems	\$5,981	\$5,981	\$5,981	\$6,300
DSS Corporation	Equature Recording System (1st yr included w/purchase)	\$5,115	\$5,400	\$0	\$9,000
Eaton	UPS Maintenance/Service	\$4,600	\$5,000	\$5,000	\$4,900
ESRI	Map Editor for CAD Map	\$2,200	\$2,000	\$2,200	\$2,000
SunGard Public Sector	CAD and MCT Software Support/Maintenance	\$63,731	\$66,459	\$67,570	\$69,000
Stratus Technologies	CAD Server - Stratus ftServer 2700	\$5,988	\$5,988	\$6,300	\$6,500
Pictometry/Calhoun County	Cost Share Agreement with Calhoun County for Pictometry	\$20,207	\$20,207	\$20,207	\$20,250
MPSCS	800 MHz Radio System Mic Fees for portable radios	\$1,000	\$1,000	\$1,000	\$1,000
MPSCS	Maintenance on MPSCS Tower Microwave - Teki to BC	\$7,500	\$7,500	\$10,000	\$10,000
MSP - CJIS Division	LGNet Connection	\$7,000	\$7,000	\$7,000	\$7,000
NotePage	Paging Software (TWO Interfaces and THREE Connectors)	\$650	\$750	\$800	\$900
Priority Dispatch	ProQA Software and 3 Cardsets Support/Maintenance	\$5,282	\$5,282	\$5,282	\$5,300
Motorshop Electric	TWO Preventative Maintenance Checks for Tower Site Generators	\$7,000	\$7,000	\$7,000	\$7,000
Roe Comm	Township Fire Simulcast System	x	x	\$9,000	\$9,210
	County Fire Simulcast System	x	x	\$13,000	\$13,050
Radio Communications	City Fire and Page/Siren Systems, Backup Systems, & MCC5500 Consoles	\$50,000	\$32,668	\$32,000	\$33,000
Radio Communications	Tower Lease (176 Meachem Ave - Contractual 2% increase each year)	\$15,587	\$15,899	\$16,567	\$16,900
DJ Lawn & Landscaping	Tower Site mowing and plowing	\$6,000	\$7,500	\$7,500	\$8,000
Psychological Consultants	Psychological testing of applicants	x	x	x	\$2,000
Various Vendors	Time and materials contracts with various vendors.	\$10,000	\$10,000	\$10,000	\$12,000
TOTAL:		\$249,389.00	\$234,305.00	\$230,107.00	\$247,160

2018 CCCDA Operational Projects

PROJECT and/or EQUIPMENT:	Description	ACCOUNT #	AMOUNT
MCC5500 PC and radio hardware refresh	Replace MCC5500 radio hardware with APX mobiles and replace radio system PC's in dispatch center	261.901.2911.980.0 00	\$85,000
Admin PC replacement	Replace office PC's for Director, Deputy Director and Executive Administrative Assistant. Repurpose current laptops to PERC and backup center	261.901.2911.980.0 00	\$5,000
Back up Center	Move equipment from current backup to new backup and remodel room for use	261.901.2911.980.0 00	\$50,000
CAD PC's	replace remaining CAD PC's at consoles	261.901.2911.980.0 00	\$6,000
Dispatch center remodeling and security improvements	Have security camera installed in hallway outside of Administrative office. Repainting and carpet replacement. Lobby improvements.	261.901.2911.980.0 00	\$19,000
Account Subtotals:			
		261.901.2911.980.0 00	\$165,000

TOTAL: \$165,000



Calhoun County Consolidated Dispatch Authority 2018 Proposed Budget



Account Number	Description	2014 Actual Amount	2015 Actual Amount	2016 Actual Amount	2017 Amended Budget	2018 PROPOSED Budget
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REVENUES

Business Unit: 2011 - Dispatch Operations						
400.050	Carry Over (use of fund balance)	\$305,634	\$0	\$0	\$0	\$213,126
607.015	Department Fees FOIA	\$939	\$679	\$16	\$0	\$0
615.010	Surcharges State	\$308,348	\$307,565	\$308,160	\$305,000	\$308,000
615.020	Surcharges 911	\$800,303	\$778,426	\$776,434	\$775,000	\$778,000
615.030	Surcharges Local Service	\$2,484,350	\$2,471,395	\$2,262,500	\$2,244,580	\$1,987,352
664.000	Interest and Dividends Revenue	\$1,075	\$1,075	\$2,018	\$1,000	\$1,000
671.000	Miscellaneous Revenue	\$14,555	\$14,555	\$0	\$0	\$0
Business Unit Total: 2011 - Dispatch Operations		\$3,915,204	\$3,573,695	\$3,349,128	\$3,325,580	\$3,287,478

Business Unit: 2012 - CCCDA Training						
400.050	Carry Over (use of Training fund balance)	\$0	\$11,592	\$0	\$0	\$0
615.010	Surcharges State	\$38,056	\$32,484	\$21,459	\$35,000	\$35,000
Business Unit Total: 2012 - CCCDA Training		\$38,056	\$44,076	\$21,459	\$35,000	\$35,000

Business Unit: 2013 - Special Projects						
400.050	Carry Over (use of fund balance)	\$245,902	\$0	\$0	\$0	\$500,000.00
615.020	Surcharges 911	\$0	\$0	\$0	\$0	\$0
615.030	Surcharges Local Service	\$0	\$0	\$9,196	\$0	\$0
676.000	Reimbursements Miscellaneous	\$0	\$0	\$17,936	\$0	\$0
696.030	Proceeds Loan	\$250,000	\$0	\$0	\$0	\$0
Business Unit Total: 2013 - Special Projects		\$495,902	\$0	\$27,132	\$0	\$0
Revenues Total		\$4,449,162	\$3,617,771	\$3,397,719	\$3,360,580	\$3,822,478

Account Number	Description	2014 Actual Amount	2015 Actual Amount	2016 Actual Amount	2017 Amend Budget	2018 PROPOSED Budget
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EXPENDITURES

Business Unit: 2011 - Dispatch Operations						
Personnel Services						
702.020	Salaries Regular	\$1,525,289	\$1,511,416	\$1,390,375	\$1,672,924	\$1,706,382
702.030	Salaries Overtime	\$81,072	\$98,566	\$145,872	\$95,000	\$95,000

702.050	Salaries S & A	\$12,729	\$21,784	\$13,816	\$10,000
704.030	Other Pay Bereavement	\$1,150	\$2,297	\$3,149	\$3,500
706.000	Termination Pay Expense	\$4,543	\$8,208	\$7,450	\$7,000
710.000	Payment in Lieu Insurance	\$16,269	\$25,569	\$28,341	\$30,000
715.020	Allowance Auto	\$5,400	\$4,950	\$4,900	\$4,800
715.030	Allowance Cell Phone	\$2,880	\$2,640	\$2,240	\$2,880

Fringe Benefits

719.000	Worker's Comp Expense	\$6,767	\$7,341	\$6,813	\$8,000
720.010	Insurance Benefits Hospitalization	\$356,858	\$398,348	\$420,594	\$459,000
720.020	Insurance Benefits Dental	\$19,026	\$19,551	\$18,527	\$21,500
720.030	Insurance Benefits Vision	\$4,930	\$3,957	\$4,395	\$5,300
720.040	Insurance Benefits Life	\$1,620	\$1,590	\$1,123	\$1,800
720.050	Insurance Benefits Unemployment	\$313	\$313	\$1,728	\$500
721.000	Social Security Expense	\$120,292	\$124,113	\$117,873	\$137,000
725.010	Retirement CCCDA MERS DB	\$11,000	\$10,515	\$30,865	\$30,000
725.020	Retirement CCCDA MERS DC	\$48,504	\$56,827	\$57,529	\$71,000

Supplies

727.000	Office Supplies Expense	\$5,985	\$6,893	\$6,554	\$7,000
730.000	Maintenance Supplies Expense	\$877	\$566	\$510	\$1,500
740.000	Uniform Supplies Expense	\$1,805	\$2,116	\$1,617	\$2,500
760.000	Kitchen Supplies Expense	\$364	\$191	\$11	\$700
764.000	Food Supplies Expense	\$0	\$87	\$263	\$300

Other Services & Charges

801.010	Contractual Services Misc	\$225,296	\$205,963	\$216,804	\$225,644
805.070	Professional Services Audit Fees	\$7,900	\$8,000	\$5,245	\$6,000
810.000	Administrative Fees Expense	\$49,240	\$35,835	\$35,835	\$36,500
813.010	Legal Fees Misc	\$0	\$2,000	\$3,225	\$5,000
820.010	Interpreter Fees Misc	\$0	\$5	\$0	\$500
835.020	Medical Services Employee Physical Exams	\$224	\$1,279	\$719	\$1,000
835.030	Medical Services Drug Testing	\$174	\$35	\$74	\$500
850.020	Communications Cell Phone Service	\$0	\$0	\$0	\$250
850.030	Communications Telephone Service	\$21,273	\$15,513	\$16,689	\$25,000
850.060	Communications Internet Service	\$7,128	\$7,308	\$7,422	\$9,000
850.070	Communications Copying	\$1,034	\$1,106	\$365	\$2,400
850.080	Communications Mailing	\$630	\$574	\$499	\$1,000
870.010	Travel Expense Other	\$8,798	\$10,228	\$7,264	\$13,000
870.020	Travel Expense Mileage	\$2,031	\$1,438	\$1,730	\$2,800
870.030	Travel Expense Training	\$4,035	\$3,566	\$3,493	\$5,000
871.010	Education Expense	\$5,033	\$3,155	\$1,884	\$6,000
900.000	Printing Expense	\$1,020	\$669	\$159	\$1,500
905.000	Advertising Expense	\$1,212	\$1,047	\$1,756	\$1,000
915.000	Subscription Fees Expense	\$2,043	\$2,286	\$2,590	\$2,750

\$13,000
\$3,500
\$7,000
\$34,000
\$4,800
\$2,880

\$8,000
\$411,000
\$21,500
\$5,300
\$1,800
\$1,000
\$140,000
\$36,000
\$72,000

\$7,000
\$1,500
\$3,000
\$700
\$300

\$247,160
\$6,000
\$36,500
\$5,000
\$0
\$1,000
\$500
\$0
\$25,000
\$9,500
\$2,400
\$1,000
\$14,000
\$2,800
\$6,000
\$6,000
\$1,500
\$1,500
\$2,750

920.010	Utilities Gas	\$872	\$1,421	\$1,397	\$2,000
920.020	Utilities Electricity	\$33,910	\$35,600	\$38,551	\$36,000
934.010	Maintenance Equipment	\$4,507	\$8,030	\$6,708	\$10,000
940.030	Rentals Building/Office	\$28,079	\$30,206	\$30,206	\$30,206
955.000	Miscellaneous Operating Expense	\$3,957	\$6,330	\$3,140	\$7,000
958.010	Insurance Premium	\$30,856	\$28,727	\$28,790	\$31,000
964.010	Refunds and Rebates Expense	\$0	\$0	\$0	\$0
Capital Outlay					
976.000	Project Costs Expense	\$11,780	\$2,355	\$2,355	\$7,000
980.000	Equipment Equipment	\$363,481	\$196,422	\$106,437	\$265,000
980.010	Equipment Small Equipment	\$21,735	\$27,123	\$7,848	\$20,000
Debt Service					
991.010	Loans Principal	\$0	\$5,000	\$0	\$0
991.020	Loans Interest	\$0	\$11,697	\$0	\$0
992.010	Leases Principal	\$435,000	\$450,000	\$0	\$0
992.020	Leases Interest	\$32,214	-\$19,278	\$0	\$0
Business Unit Total: 2011 - Dispatch Operations		\$3,531,135	\$3,391,478	\$2,795,730	\$3,325,254

Business Unit: 2012 - CCCDA Training					
Personnel Services					
702.020	Salaries Regular	\$9,092	\$7,000	\$0	\$7,000
702.030	Salaries Overtime	\$5,500	\$3,500	\$0	\$3,500
Other Services & Charges					
870.010	Travel Expense Other	\$5,294	\$4,839	\$6,176	\$7,000
870.020	Travel Expense Mileage	\$1,952	\$2,391	\$1,916	\$3,000
870.030	Travel Expense Training	\$22,238	\$13,734	\$13,366	\$14,500
Business Unit Total: 2012 - CCCDA Training		\$44,076	\$31,464	\$21,458	\$35,000

Business Unit: 2013 - Special Projects					
Other Services & Charges					
801.010	Contractual Services Misc	\$0	\$27,132	\$25,000	\$0
980.000	Equipment Equipment	\$0	\$0	\$151,291	\$123,708
Business Unit Total: 2013 - Special Projects		\$0	\$27,132	\$176,291	\$123,708
Expenditures Total		\$3,575,211	\$3,450,074	\$2,993,479	\$3,483,962
					\$3,822,478

2911

Dispatch Operations SUMMARY	2014 Actual Amount	2015 Actual Amount	2016 Actual Amount	2017 Amend Budget	2018 PROPOSED Budget
Revenue Grand Totals:	3,915,204	3,573,696	3,266,839	3,325,004	\$3,287,478
Expenditure Grand Totals:	(3,530,940)	(3,391,478)	(2,796,210)	(3,325,004)	(\$3,287,478)
2911 - Dispatch Operations Net:	384,264	182,218	470,629	0	\$0

2912

CCCCA Training SUMMARY	2014 Actual Amount	2015 Actual Amount	2016 Actual Amount	2017 Amend Budget	2018 PROPOSED Budget
Revenue Grand Totals:	44,076	31,464	21,458	35,000	\$35,000
Expenditure Grand Totals:	(44,076)	(31,464)	(21,458)	(35,000)	(\$35,000)
2912 - CCCCA Training Net:	0	0	0	0	\$0

2913

Special Projects SUMMARY	2014 Actual Amount	2015 Actual Amount	2016 Actual Amount	2017 Amend Budget	2018 PROPOSED Budget
Revenue Grand Totals:	0	27,132	176,291	123,708	\$500,000
Expenditure Grand Totals:	0	(27,132)	(176,291)	(123,708)	(\$500,000)
2913 - Special Projects Net:	0	0	0	0	\$0

All Units

NET SUMMARY	2014 Actual Amount	2015 Actual Amount	2016 Actual Amount	2017 Amend Budget	2018 PROPOSED Budget
Revenue Grand Totals:	3,959,280	3,600,828	3,464,590	3,483,712	\$3,822,478
Expenditure Grand Totals:	(3,575,016)	(3,450,067)	(2,993,960)	(3,483,712)	(\$3,822,478)
Net Grand Totals:	384,264	150,761	470,630	0	\$0

BUDGET COMPARISON: Pre Consolidation Costs - First 5 Years - Next 5 Years

2011: Operations	2007 Monies 'Proforma Budget'	2013-2016 ACTUAL					2017 AMENDED BUDGET	2018 PROPOSED BUDGET	2019 EST.	2020 EST.	2021 EST.	2022 EST.	2023 EST.
		2013 ACTUAL	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2016 ACTUAL							
REVENUES													
USE OF FUND BALANCE:													
Charges for Services:													
FOIA Fees	\$ -	\$ 676	\$ 939	\$ 679	\$ 16	\$ -	\$ 213,126	\$ -	\$ -	\$ -	\$ -	\$ -	
State 911 Surcharge	\$ 240,000	\$ 307,281	\$ 308,348	\$ 307,565	\$ 308,160	\$ 305,000	\$ 308,000	\$ 310,000	\$ 310,000	\$ 310,000	\$ 310,000	\$ 310,000	
Local 911 Surcharge	\$ 905,469	\$ 810,149	\$ 800,303	\$ 778,426	\$ 776,434	\$ 775,000	\$ 778,000	\$ 780,000	\$ 780,000	\$ 780,000	\$ 780,000	\$ 780,000	
Serv. Charge: CFS Formula	\$ 2,557,105	\$ 1,235,124	\$ 2,469,000	\$ 2,471,395	\$ 2,262,500	\$ 2,227,000	\$ 1,969,772	\$ 2,250,000	\$ 2,250,000	\$ 2,250,000	\$ 2,250,000	\$ 2,250,000	
Serv. Charge: Other	\$ -	\$ 1,177,250	\$ 15,350	\$ 1,075	\$ 2,018	\$ 17,580	\$ 17,580	\$ 17,580	\$ 17,580	\$ 17,580	\$ 17,580	\$ 17,580	
Interest & Rents	\$ -	\$ 672	\$ 1,075	\$ 1,075	\$ -	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	
Other Revenues	\$ -	\$ 17,884	\$ 14,555	\$ 14,555	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
REVENUE TOTALS:	\$ 3,702,574	\$ 3,549,036	\$ 3,609,570	\$ 3,573,695	\$ 3,349,128	\$ 3,325,580	\$ 3,287,478	\$ 3,358,580	\$ 3,358,580	\$ 3,358,580	\$ 3,358,580	\$ 3,358,580	
EXPENSES													
Personnel Services	\$ 1,700,000	\$ 1,639,058	\$ 1,649,333	\$ 1,675,430	\$ 1,596,144	\$ 1,826,104	\$ 1,866,562	\$ 1,913,226	\$ 1,961,057	\$ 2,010,083	\$ 2,060,335	\$ 2,111,844	
Fringe Benefits	\$ 610,000	\$ 493,611	\$ 569,309	\$ 622,527	\$ 659,452	\$ 734,100	\$ 696,600	\$ 700,000	\$ 721,000	\$ 742,630	\$ 764,909	\$ 787,856	
Supplies	\$ 10,000	\$ 11,968	\$ 9,031	\$ 9,853	\$ 8,955	\$ 12,000	\$ 12,500	\$ 14,000	\$ 14,000	\$ 14,000	\$ 14,000	\$ 14,000	
Other Services & Charges	\$ 267,834	\$ 138,675	\$ 136,442	\$ 127,060	\$ 132,172	\$ 168,746	\$ 171,246	\$ 172,000	\$ 175,000	\$ 178,000	\$ 181,000	\$ 184,000	
Refunds & Rebates	\$ -	\$ 300,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Administrative Fees	\$ 49,240	\$ 49,240	\$ 49,240	\$ 49,240	\$ 35,835	\$ 36,204	\$ 36,204	\$ 36,204	\$ 36,204	\$ 36,204	\$ 36,204	\$ 36,204	
Rent/Lease Building	\$ 25,000	\$ 21,285	\$ 28,079	\$ 28,079	\$ 30,206	\$ 30,206	\$ 30,206	\$ 30,206	\$ 30,206	\$ 34,639	\$ 34,639	\$ 34,639	
Contractual Services	\$ 315,000	\$ 237,577	\$ 225,296	\$ 205,963	\$ 216,804	\$ 225,644	\$ 247,160	\$ 253,339	\$ 259,672	\$ 266,164	\$ 272,818	\$ 279,639	
Capital Outlay	\$ 121,773	\$ 229,136	\$ 396,996	\$ 225,900	\$ 116,640	\$ 292,000	\$ 227,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	
Debt Service	\$ 460,000	\$ 462,320	\$ 723,911	\$ 447,419	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
EXPENSE TOTALS:	\$ (3,558,847)	\$ (3,582,870)	\$ (3,787,637)	\$ (3,391,471)	\$ (2,796,208)	\$ (3,325,004)	\$ (3,287,478)	\$ (3,268,975)	\$ (3,347,139)	\$ (3,431,720)	\$ (3,513,905)	\$ (3,598,182)	
2911 TOTALS:		\$ (33,834)	\$ (178,067)	\$ 182,224	\$ 552,920	\$ 576	\$ -	\$ 89,605	\$ 11,441	\$ (73,140)	\$ (155,325)	\$ (239,602)	
2912 TRAINING FUND													
REVENUE	\$ -	\$ 26,464	\$ 44,076	\$ 31,464	\$ 21,458	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	
EXPENSE	\$ -	\$ (26,464)	\$ (44,076)	\$ (31,464)	\$ (21,458)	\$ (35,000)	\$ (35,000)	\$ (35,000)	\$ (35,000)	\$ (35,000)	\$ (35,000)	\$ (35,000)	
SUBTOTAL:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
2913 SPECIAL PROJECTS													
REVENUE	\$ -	\$ 250,000	\$ -	\$ 27,132	\$ 27,132	\$ 176,292	\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ -	
EXPENSE	\$ -	\$ (458,487)	\$ -	\$ (27,132)	\$ (27,132)	\$ (176,292)	\$ (500,000)	\$ -	\$ -	\$ -	\$ -	\$ -	
SUBTOTAL:	\$ -	\$ (208,487)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
GRAND TOTAL:		\$ (242,321)	\$ (178,067)	\$ 182,224	\$ 552,920	\$ 576	\$ -	\$ 89,605	\$ 11,441	\$ (73,140)	\$ (155,325)	\$ (239,602)	
BEG. FUND BALANCE:	\$ 831,262	\$ 1,674,938	\$ 1,119,940	\$ 1,302,164	\$ 1,855,084	\$ 1,548,023	\$ 834,897	\$ 924,502	\$ 935,943	\$ 862,802	\$ 707,477	\$ 467,875	