

Kentucky Office of Homeland Security (KOHS)

Office of the Governor, Matthew G. Bevin

911 Services Board

“Come on Baby, Don’t Fear the Auditor!”
Kentucky Emergency Services Conference
September 5, 2018

Kentucky Office of Homeland Security

Executive Director John Holiday

john.holiday@ky.gov

OFFICE: (502) 564- 2081

John W. Holiday, Homeland Security Advisor



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OFFICE OF
HOMELAND
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READY AND PREPARED

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Session Panelists

- Christie Ross, KY 911 Board Compliance Officer
- Staff, KY Auditor of Public Accounts (Lori, Libby & Linda)
- Mary C. Conley, Boyle County Treasurer

John W. Holiday, Homeland Security Advisor



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The KIFC logo consists of a white circle containing a red outline of the state of Kentucky, with the letters "KIFC" in white below it.

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During this session, you will learn:

- Importance of the mandatory annual PSAP survey
- Kentucky statutes that govern PSAP spending
- How to prepare for PSAP financial reviews
- Best practices to not only survive, but thrive in your review!

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KRS 65.7630(3) Gathering and reporting information regarding 911 emergency communications funding and costs -- Annual report to board by agencies and providers –**PSAP SURVEY**

PSAPs shall provide at least the following information to the board each fiscal year:

- (a) The amount of revenue available or budgeted for 911 services from the following sources:
 - 1. The state general fund;
 - 2. CMRS funds received through the distribution formula under KRS 65.7631;
 - 3. City and county general funds.

- 4. CMRS grant funds
- 5. Other grant funds and their sources; and
- 6. Any other funds received for 911 service and their sources; and
- (b) How the revenue described in this paragraph was spent by the PSAPs.

202 KAR 6:100(2). PSAP Phase II certification.

PSAPs Already Certified by the CMRS Board. (1) **In order to maintain continued eligibility for CMRS funds**, shall ...annually submit:

An updated CMRS PSAP Certification Review Data Sheet, including any changes to the documentation supplied in their original Phase I Application...

KRS 65.760 (4)

- All revenues raised from any special tax, license, or fee levied under subsection (3) of this section shall be expended only as provided in this subsection and only to the extent that the expenditure is **directly attributable** to the establishment, operation, or maintenance of a PSAP, the delivery of 911 emergency services, or the provision of wireless enhanced 911 services, as follows:
 - (a) The hiring of **personnel**;
 - (b) The following costs for **employees**:
 - 1. Salaries; 2. Fringe benefits; 3. MSAG coordination; 4. Uniforms; and 5. Addressing and database development and management;



(c) **Facility costs** for the following expenses:

1. Capital improvements for construction, remodeling, or expansion;
2. Lease or rental payments;
3. Utilities;
4. Heating and air conditioning;
5. Fire suppression systems;
6. Security systems;
7. Cleaning and maintenance;
8. Emergency power and uninterruptable power equipment;
9. Insurance;
10. Office supplies;

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- 11. Printing and copying services; and
- 12. Furniture;
- (d) **Training and memberships in professional associations, including:**
 - 1. Vendor-provided training;
 - 2. Conferences;
 - 3. Necessary travel and lodging;
 - 4. On-the-job training; and
 - 5. Memberships in 911-related associations;
- (e) Costs for the following **equipment** shall be allowed to the extent its **function is directly attributable to the provision of 911 emergency services, whether on the premises or remotely located:**
 - 1. 911 controllers, equipment, or software;
 - 2. 911 trunks or administrative lines for the 911 center;
 - 3. Remote 911 hardware or modems;

- 4. ACD systems or other call management facilities and software;
- 5. Call-time stamping or other clock functions;
- 6. Computer workstations;
- 7. Telephone and related services to support the receipt of 911 contact from the deaf and hard of hearing community;
- 8. Voice and data recording systems;
- 9. Radio systems, including consoles and any fixed radio asset that is not mobile or portable and that is used for 911 and emergency response;
- 10. CAD, GIS mapping, paging, mobile data, LINK/NCIC, or AVL systems and associated databases;
- 11. Network connectivity;
- 12. Software licenses; and
- 13. Maintenance or service agreements for equipment or software listed in this subsection;

- (f) **Vehicle costs** for the following, either as **reimbursement** to an employee for the use of a private vehicle or **direct costs for a vehicle assigned to the agency**:
 - 1. MSAG development and maintenance;
 - 2. GIS data development, verification, and testing; and
 - 3. Public education;
 - (g) Costs for the following professional services:
 - 1. Legal; 2. Architectural; 3. Auditing; and 4. Consultation; and
- (h) Costs for **public education** regarding the proper use of 911 emergency services.

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(5) A local government **shall not** use revenues from any special tax, license, or fee levied under subsection (3) of this section for personnel costs, facility costs, training and membership costs, equipment costs, vehicle costs, professional services costs, public education costs, nor any of the following costs, **unless the expense is directly attributable to the delivery of 911 emergency services:**

(a) Personnel costs for the following personnel, unless directly functioning as **PSAP staff**: 1. Law enforcement; 2. Emergency medical services personnel; 3. Fire protection personnel; 4. Emergency management staff; and 5. Shared support or technical staff;

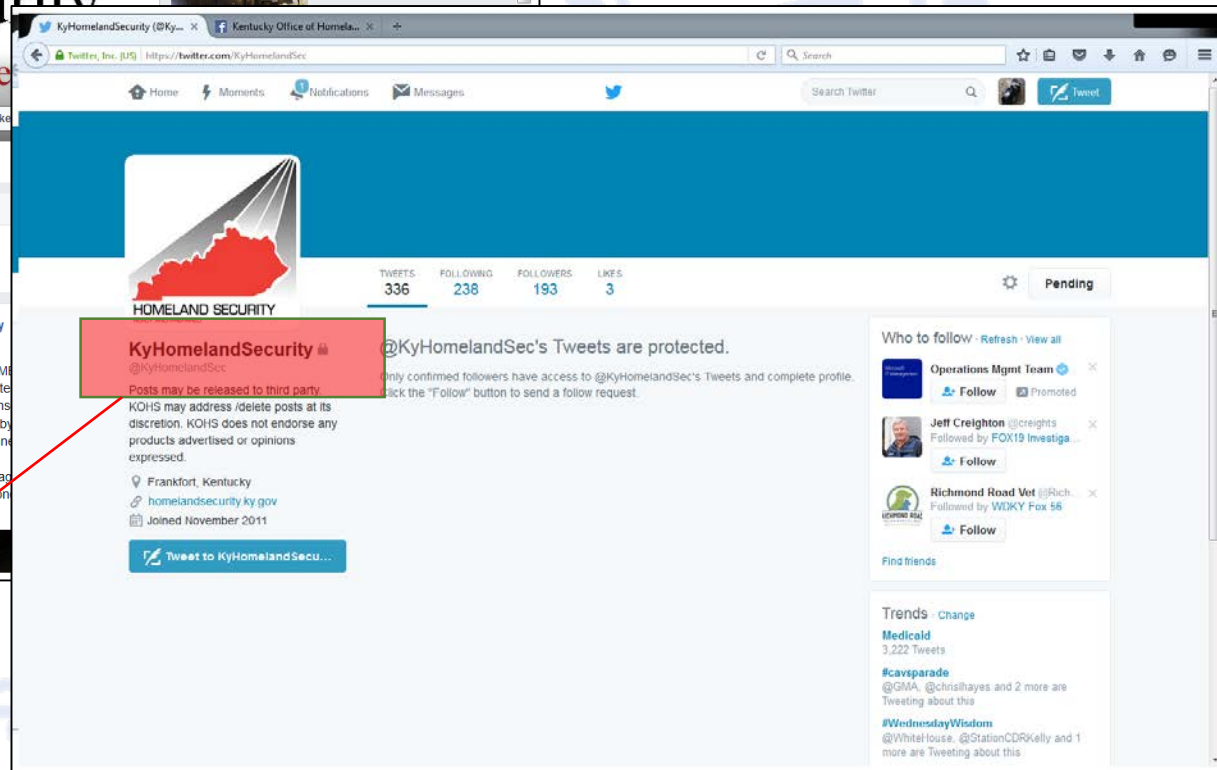
- (b) Facility costs for the following purposes and facilities, **except for that portion used for the delivery of 911 emergency services**: 1. Capital and furnishing costs for facilities whose primary purpose is not the delivery of 911 emergency services; 2. Facilities primarily intended for use by police, fire, emergency medical services, or other emergency management personnel; and 3. Facilities providing general offices for local government operations;
- (c) Training and membership costs for the following purposes: 1. Costs for training for staff not directly involved in the delivery of 911 emergency services or courses whose content is not intended to increase the knowledge, skills, and abilities of 911 personnel with regard to delivery of 911 emergency services; and 2. Costs for memberships in organizations or associations whose primary purpose is not public safety communications or the delivery of 911 emergency services;
- (d) The following hardware, software, or peripheral costs: 1. Law enforcement, fire protection, emergency medical services, or jail record management systems; 2. Word processing and other general computer applications; 3. GIS applications providing data layers not needed for the location of emergency calls or other general mapping and locations services for government operations; 4. Court

- information systems;
- 5. Field equipment used outside of the PSAP by emergency responders or other government personnel for radio, paging, mobile data, LINK/NCIC, ACD, or AVL systems; 6. Internet connectivity for an application listed in this subsection; 7. A maintenance or service agreement for an application listed in this subsection; and 8. A software license for an application listed in this subsection;
- (e) The cost of an emergency response or other government vehicle; (f) Costs for professional services; and (g) Costs for public education. (6) The governing body may apply for and accept federal moneys and may accept contributions and donations from any source for the purpose of funding 911 emergency service. (7) Nothing in this section shall preclude other means of establishing or funding a 911 emergency service within any local area or exchange, nor require the operation of such service by any local government.

Keep yourself and your organization informed. Please find us on social media



Kentucky Office of Homeland Security



@KyHomelandSec

John W. Holiday, Homeland Security Advisor



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UNCLASSIFIED

Anonymously report suspicious activity

Call: 1-(866) 393-6659 (EYE ON KY)

Online: <https://homelandsecurity.ky.gov/>

In an emergency, call 911.



REPORT
SUSPICIOUS
ACTIVITY
to local authorities.

if you
SEE
something
SAY
something

- About
- Training
- Fusion Center
- Law Enforcement Protection Program
- Eye On Kentucky
- Grants
- Community Preparedness
- National Incident Management System
- Additional Resources
- Contact Us
- Report Suspicious Activity

Home / Report Suspicious Activity

Report Suspicious Activity

Providing personal information is optional or you can submit your report anonymously.

First Name

Last Name

City

State

Zip

Phone

Example: 502-875-3733

Email

Example: example@kentucky.gov

* Comments

“If you **See** Something, **Say** Something”™

John W. Holiday, Homeland Security Advisor



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Kentucky Office of Homeland Security (KOHS)

What are your questions?

Kentucky Office of Homeland Security

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John W. Holiday, Homeland Security Advisor



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Kentucky 911 Services Board Requirements

Preparing for Audit

Kentucky Auditor of Public Accounts
Mike Harmon, Auditor

Libby Carlin, CPA
Lori Mann, CFE
Linda Hinton, CPA

Objectives

- What are the statutory audit requirements?
- How are these requirements met?
- What should I expect during an audit or AUP?

Audit Requirements in the Law

- Audit once every 24 months the books of the 911 Services Board, providers, and PSAPs eligible to request or receive disbursements from the CMRS fund (KRS 65.7629(13)).
 - Verify accuracy of collections, receipts, and disbursements of revenues from CMRS service charges.
 - Verify accuracy of the number of wireless 911 calls received by each PSAP eligible to request or receive disbursement.
 - Determine whether revenues generated by the CMRS service charge equals, exceeds, or are less than costs incurred to comply with the FCC order.
 - Determine the sufficiency of the funds withheld for administrative purposes (2.5% per KRS 65.7631(2)).
 - Verify the accuracy of CMRS customer count information reported to the 911 Services Board by providers.

Meeting the Statutory Audit Requirements

911 Services Board Audit

- Performed every 2 years, and covers both of the years since the last audit.
- Report issued in June 2018 for FYs 2014, 2015, 2016, and 2017 to catch up.
- Next audit will be of FY 2018 and 2019.
- Audit covers books of the 911 Services Board, including:
 - Board Administrative Fund
 - Carrier Cost Recovery Fund
 - PSAP Pro Rata Disbursement Fund
 - PSAP Volume Disbursement Fund
 - Grant Fund
- PSAPs selected during the 911 Services Board audit – note that since the audit is of the Board, you will not receive an individual audit report.

Meeting the Statutory Audit Requirements

- Agreed Upon Procedures Engagement
 - Performed every 2 years, but due to lapses in meeting this requirement, a catch up engagement is required. Each carrier and PSAP will have individual results reported.

CARRIERS

- All carriers will be subject to the catch up AUP for FYs 2014 – 2018. These procedures are expected to begin in early 2019.
- The next AUP will be for FY 2019 and FY 2020. These procedures are anticipated to begin in early 2021.

PSAPs

- Half of PSAPs will be subject to a catch up AUP for FYs 2014-2018. These procedures are expected to begin in early 2019. The next AUP would then be for FYs 2019 and 2020, performed in early 2021.
- The remaining half of PSAPs will be subject to a catch up AUP for FYs 2014-2019. These procedures are expected to begin in early 2020. The next AUP would then be for FYs 2020 and 2021, performed in early 2022.

What to Expect During the Audit or AUP

- Contact begins with a call or email from the auditor.
 - Schedule time for an onsite visit.
 - Auditor needs a primary contact for audit requests.
 - Auditor will make a preliminary request for information. This will not be everything they need.

What to Expect During the Audit or AUP

- Preliminary request for information
 - Written policy and procedures manuals. (PSAP)
 - Budget (PSAP)
 - Information about the accounting system you utilize. (PSAP and Carrier)
 - General ledger detail of 911 Services Board related receipts and disbursements (PSAP and Carrier)
 - Grant award documentation (PSAP)
 - Copies of reports or other information submitted to the 911 Services Board regarding expenditures, call volume, etc. (PSAP and Carrier)

What to Expect During the Audit or AUP

- Once on-site, the auditor will:
 - Conduct interviews with personnel with direct knowledge of your processes and accounting practices.
 - Request supporting documentation for a sample of transactions.
 - Perform additional inquiry as needed.
 - May request additional information needed for analysis or to help assess compliance.

What to Expect During the Audit or AUP

- Remember: Auditors arrive after the fiscal year is already over. You can't modify those records after the fact. But, be aware of situations that happened during the period under review that may warrant additional explanation.
- Ensure your records are complete, well organized, available, and filed in a way that makes them easy to locate.
- Understand the compliance requirements in both the statute and regulation.
- Talk openly to the auditor. If there were situations that needed to be handled differently during the year, let them know the situation and the reasons why.
- Auditors will let you know of any discrepancies, and you will have an opportunity to locate additional information or provide more explanation.

QUESTIONS?

Auditor of Public Accounts

(502) 564-5841

Linda Hinton, CPA
Auditor in Charge

Lori Mann, CFE
Audit Manager

Libby Carlin, CPA
Executive Director

Emergency Services Conference

Date : 9/5/2018

E911 Presentation :
Financial Reporting Requirements

Two (2) Scenarios that can occur:

- 1.) The PSAP Directly Receives all funds and spends all funds by paying vendors directly by invoice or to a revolving account for payroll.
- 2.) The PSAP Receives all funds and then acts as a pass-through to a board or Governmental Entity who pays the vendors directly by invoice or to a revolving account for payroll.

The Boyle County Fiscal Court has been involved in both scenarios.

Scenario #1 – Direct Distribution Demonstration :

This demonstration understands that the City runs the dispatch center and annually creates a dispatch center budget.

The County applied for and was PSAP certified therefore the County creates a budget separate from the City, both budgets responsible for entirely different expenditures.

All qualified 911 expenditures are paid for through the County's E911 budget.

The County and other incorporated Cities and County Fire all pay an additional appropriation out of their general funds for the unfunded balance of the City's annual dispatch budget.

EXPENSE~

- The expense side of the budget is developed creating duplicate accounts for both landline and cellular, separately, subtotaling both.
- The expense budget amounts for both landline and cellular are estimated based on last year's budget figures, adjusted up or down depending upon the change in call ratio being monitored quarterly.
- When the actual bill is paid, the expense is split between the landline and cellular budget line items at the last known ratio recorded/documented.

FUND DEPT	LINE ITEM PROJ LOC	CUR MONTH TOTAL EXP	ORIGINAL BUDGET	ADJUSTED BUDGET	YTD ACTUAL EXPENDED	YTD UNEXPENDED BALANCE	YTD ENCUMBERED	YTD AVAILABLE BALANCE	PCT EXP BAL
016 5145	0322 0001 E911 LANDLINE DISPATCH SVCS DEPT-EMERGENCY DISPATCH S PROJ-REIMBURSEMENTS	2,925.00	9,000.00	10,800.00	10,800.00	.00	.00	.00	100.0
016 5145	0336 0001 E911 LANDLINE EQUIP CONTRACT	.00	4,500.00	4,500.00	3,152.21	1,347.79	.00	1,347.79	70.0
016 5145	0445 0001 LANDLINE OPERATING SUPPLIES	.00	50.00	50.00	.00	50.00	.00	50.00	0.0
016 5145	0455 0001 E911 LANDLINE FUEL	.00	50.00	50.00	.00	50.00	.00	50.00	0.0
016 5145	0521 0001 E911 LANDLINE LIABILITY INS	.00	350.00	471.45	471.45	.00	.00	.00	100.0
016 5145	0569 0001 E911 LANDLINE DUES/CONFERENC	.00	150.00	150.00	.00	150.00	.00	150.00	0.0
016 5145	0573 0001 E911 LANDLINE TELEPHONE	492.36	6,000.00	6,000.00	5,879.64	120.36	.00	120.36	98.0
016 5145	0578 0001 E911 LANDLINE UTILITIES	4.79	60.00	60.00	58.74	1.26	.00	1.26	97.9
016 5145	0586 0001 E911 LANDLINE BUILDING MAINT	.00	200.00	200.00	.00	200.00	.00	200.00	0.0
016 5145	0588 0001 E911 LANDLINE EQUIP REPAIRS	.00	500.00	500.00	10.90	489.10	.00	489.10	2.2
016 5145	0713 0001 E911 LANDLINE CAPITAL EQUIP	.00	2,350.00	2,350.00	439.17	1,910.83	.00	1,910.83	18.7
G R O U P T O T A L									
5	E911 LAND	3,422.15	23,210.00	25,131.45	20,812.11	4,319.34	.00	4,319.34	82.8
016 5145	0322 0002 E911 CELLULAR DISPATCH SRVC PROJ-REIMBURSEMENTS	19,575.00	81,000.00	79,200.00	79,200.00	.00	.00	.00	100.0
016 5145	0336 0002 E911 CELLULAR EQUIP CONTRACT	.00	40,500.00	40,500.00	33,848.30	6,651.70	.00	6,651.70	83.6
016 5145	0445 0002 CELLULAR OPERATING SUPPLIES	.00	450.00	450.00	.00	450.00	.00	450.00	0.0

BUDGET CONTROL REPORT

FUND	DEPT	LINE ITEM PROJ LOC	CUR MONTH TOTAL EXP	ORIGINAL BUDGET	ADJUSTED BUDGET	YTD ACTUAL EXPENDED	YTD UNEXPENDED BALANCE	YTD ENCUMBERED	YTD AVAILABLE BALANCE	PCT EXP BAL
016	5145	0455 0002								
E911	CELLULAR	FUEL	.00	450.00	450.00	.00	450.00	.00	450.00	0.0
016	5145	0521 0002								
E911	CELLULAR	LIABILITY INS	.00	3,850.00	3,728.55	2,896.05	832.50	.00	832.50	77.7
016	5145	0569 0002								
E911	CELLULAR	DUES/CONFERENC	.00	500.00	500.00	.00	500.00	.00	500.00	0.0
016	5145	0573 0002								
E911	CELLULAR	TELEPHONE	348.97	4,500.00	5,000.00	4,174.35	825.65	.00	825.65	83.5
016	5145	0578 0002								
E911	CELLULAR	UTILITIES	32.05	540.00	540.00	427.73	112.27	.00	112.27	79.2
016	5145	0586 0002								
E911	CELLULAR	BUILDING MAINT	.00	1,800.00	1,300.00	.00	1,300.00	.00	1,300.00	0.0
016	5145	0588 0002								
E911	CELLULAR	EQUIP REPAIRS	.00	4,500.00	4,500.00	79.87	4,420.13	.00	4,420.13	1.8
016	5145	0713 0002								
E911	CELLULAR	CAPITAL EQUIPM	.00	21,150.00	21,150.00	3,270.52	17,879.48	.00	17,879.48	15.5
G R O U P T O T A L										
6	E911	CELL	19,956.02	159,240.00	157,318.55	123,896.82	33,421.73	.00	33,421.73	78.8
016	9200	0997								
E911	CELLULAR	RESERVE	.00	369,673.00	369,673.00	.00	369,673.00	.00	369,673.00	0.0
DEPT-CONTINGENT APPROPRIA										
016	9200	0999								
E911	LANDLINE	RESERVE	.00	275,426.00	275,426.00	.00	275,426.00	.00	275,426.00	0.0
G R O U P T O T A L										
8	CONTINGENCY		.00	645,099.00	645,099.00	.00	645,099.00	.00	645,099.00	0.0

911 Call Count by Type

1/1/2018 To 3/31/2018

BUSN	82
CNTX	9
PBxB	14
RESD	72
WPH2	2

Total for Trunk 1 179

BUSN	90
CNTX	6
PBxB	8
RESD	70

Total for Trunk 2 174

No Record Found	7
LECO	1
VOIP	113
WPH2	195
WRLS	1,269

Total for Trunk 3 1,585

No Record Found	12
BUSN	1
LECO	1
VOIP	115
WPH2	193
WRLS	1,262

Total for Trunk 4 1,594



353.
10.0%



3169.
90.0%

Boyle County Fiscal Court
 E911 Call Count
 Quarterly Recorded

Quarter End	% Cell	% Land
12/31/2018		
09/30/2018		
06/30/2018	90	10
03/31/2018	90	10
12/31/2017	92	8
09/30/2017	92	8
06/30/2017	90	10
03/31/2017	88	12
12/31/2016	90	10
09/30/2016	91	9
06/30/2016	91	9
03/31/2016	87	13
12/31/2015	89	11
09/30/2015	89	11
06/30/2015	88	12

88%

12%

REVENUE~

Nothing fancy in reporting landline and cellular revenue.

- The budgeted carryover is estimated during budget preparations and re-calculated at year end.
- The carryover represents the actual amount of land and cellular funds that remain at year end.

SMUGL18/CS/V03/L039
 TIME: 09:16:10
 PREPARED: AUG 01, 2016

REPORT # 116
 OPTION ID
 FUND: 016 E911 FUND

BOYLE COUNTY FISCAL COURT
 *** REVENUE CONTROL REPORT ***

YEAR 2016 PERIOD 07 TO 06 PAGE: 16
 1001
 AS OF: AUG 01, 2016

LINE FUND DEPT ITEM PROJ LOC	CURRENT MONTH REV. RECEIPTS	CURRENT MONTH BUDGET BAL.	ORIGINAL BUDGET	ADJUSTED BUDGET	YTD REVENUE RECEIPTS	YTD BUDGET BALANCE	PERCENT RECEIPTS
016 0016 4140 DEPT-E911 DEPARTMENT LAND LINE E911 RECEIPTS	3,989.99	95.14	49,000.00	49,000.00	48,994.93	5.07	100.0 %
016 0016 4562 DEPT-E911 DEPARTMENT CELLULAR E911 RECEIPTS	0.00	11,254.95	135,000.00	135,000.00	138,271.74	3,271.74-	102.4 %
016 0016 4801 DEPT-E911 DEPARTMENT INTEREST INCOME	25.62	4.75-	250.00	250.00	292.19	42.19-	116.9 %
016 0016 4802 DEPT-E911 DEPARTMENT INTEREST ON CDs	344.31	52.57-	3,500.00	3,500.00	4,035.20	535.20-	115.3 %
TOTAL REVENUE	4,359.92	11,292.77	187,750.00	187,750.00	191,594.06	3,844.06-	102.0 %
016 0016 4901 0001 DEPT-E911 DEPARTMENT PROJ-REIMBURSEMENTS PRIOR YEAR SURPLUS-LAND LIN	0.00	0.00	249,262.00	249,262.00	253,707.90	4,445.90-	101.8 %
016 0016 4901 0002 DEPT-E911 DEPARTMENT PROJ-REIMBURSEMENTS PRIOR YEAR SURPLUS-CELLULAR	0.00	0.00	390,537.00	390,537.00	390,287.01	249.99	99.9 %
FUND TOTAL 016 E911 FUND	4,359.92	11,292.77	827,549.00	827,549.00	835,588.97	8,039.97-	101.0 %

Boyle Co. Fiscal Court
EQ11 Carryover Computation
15 AL6

	Initials	Date
Prepared By		
Approved By		

	1	2	3
	Land	Cell	Combined
Avg Ratio	12%	88%	Totals
	25370790	39028701	
Revenue	(26%) 4899493	(74%) 13827174	
Interest 292.19			
4035.20	(36%) 155787	(64%) 276952	
Totals	30426070	53132827	83558897
Expenses			
Dispatch	1080000	7920000	
Eq. Contacts	315221	3384830	
Insurance	47145	289605	
Telephone	587964	417435	
Utilities	5874	42773	
Eq. Repairs	1090	7987	
Equipment	43917	327052	
	(14%) 2081211	(86%) 12389682	14470893
Grand Totals	<u>28344859</u>	<u>40743145</u>	69088004
			Total

1
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The average ratio may not match the call count spreadsheet because the ADD collects structures for the dispatch software's geographic information system (GIS) and those are expensed at 100% cellular.

Scenario #2 – Pass-Through Demonstration :

- The County and the City recently passed an agreement that both landline and cellular 911 funds collected by the County would be passed through to the City monthly to be accounted for on a quarterly basis and reconciled at year end.
- In addition, the County, the other incorporated Cities and County Fire all pay an additional appropriation out of their general funds for the unfunded balance of the City's annual dispatch budget.

EXPENSE~

- The expense side of the budget was developed creating duplicate accounts for both landline and cellular, separately, subtotaling both.
- I chose to use the salaries line item because jointly we know all 911 monies will not pay for the full amount required to fulfill the dispatch salary line item budget.
- The City's dispatch salaries line item is not broken down in their budget so the County breaks the transfer down at the time they pass through the cellular and landline funds.

SMUGL12/CS/V03/L048
 TIME: 13:26:30
 PREPARED: AUG 28, 2018

REPORT # 122
 OPTION ID
 FUND: 016 E911 FUND

BOYLE COUNTY FISCAL COURT
 BUDGET CONTROL REPORT

YEAR 2019 PERIOD 07 TO 06 PAGE: 34
 1002
 AS OF: AUG 28, 2018

LINE	CUR MONTH	ORIGINAL	ADJUSTED	YTD	YTD	YTD	PCT
FUND DEPT ITEM PROJ LOC	TOTAL EXP	BUDGET	BUDGET	ACTUAL	UNEXPENDED	YTD	EXP
				EXPENDED	BALANCE	ENCUMBERED	BAL
016 5145 0322 0001							
E911 LANDLINE DISPATCH SVCS	541.68	30,854.00	30,854.00	855.92	29,998.08	.00	2.8
DEPT-EMERGENCY DISPATCH S PROJ-REIMBURSEMENTS							
G R O U P T O T A L							
5 E911 LAND	541.68	30,854.00	30,854.00	855.92	29,998.08	.00	2.8
016 5145 0322 0002							
E911 CELLULAR DISPATCH SRVC	4,875.10	277,681.00	277,681.00	7,703.27	269,977.73	.00	2.8
PROJ-REIMBURSEMENTS							
G R O U P T O T A L							
6 E911 CELL	4,875.10	277,681.00	277,681.00	7,703.27	269,977.73	.00	2.8
F U N D T O T A L							
016 E911 FUND	5,416.78	308,535.00	308,535.00	8,559.19	299,975.81	.00	2.8

REVENUE~

- Again, nothing fancy in reporting revenue if all landline and cellular.
- The budgeted carryover is estimated during budget preparations and re-calculated at year end.
- The carryover represents the actual amount of landline and cellular funds that remain at year end.

ESFC
E911 Breakdown
17/18

Prepared By _____
Approved By _____

		1	2	3
	E911		Cell	Land
1	7-1-17			
2	Beginning Balances		401 188 42	307 892 96
3				
4	Revenue		<u>216 106 13</u>	<u>483 675 7</u>
5				
6		64%	6 172 94 55	351 260 53 36%
7	CD Interest	1236.27		
8	Interest	<u>193.97</u>		
9		1430.24	<u>915 35</u>	<u>514 89</u>
10				
11			6 182 09 90	351 775 42
12				
13	Expenses			
14	Dispatch		131 003 24	131 49 22
15	Contracts Equip		360 750	67 50
16	Liability		293 889	326 53
17	Telephone		346 236	227 337
18	Utilities		223 09	22 99
19	Capital Equip / Reserve		<u>741 940 03</u>	<u>645 488 2</u>
20				
21			883 175 11	803 88 43
22				
23				
24				
25			< 264 965 21 >	271 386 99
26				
27				
28				642 178
29				

Questions?

Discussion of Water Bill surcharge for E911 services as it relates to the replacement of landline revenues.