



TARRANT COUNTY 9-1-1 DISTRICT ©

2012-2013 Annual Budget
Approved by the Board of Managers
July 2, 2012

Prepared by:
Greg Petrey, Executive Director

Tarrant County 9-1-1 District
2600 Airport Freeway • Fort Worth, Texas 76111
817-334-0911 • www.tc911.org

TARRANT COUNTY 9-1-1 DISTRICT

2012-2013 BUDGET

Executive Summary

The 2012-2013 Budget has been crafted to support the District's forward movement in a number of critical areas.

- Continued emphasis on increasing Wireless 9-1-1 activity through continued wireless accuracy testing, testing of new wireless devices and services and expansion of Wireless one-on-one training in PSAPs.
- Continued efforts to assist in reducing the personnel costs of member PSAPs through assistance in recruitment, pre-hiring testing, training and retention programs for 9-1-1 call-takers.
- A focus on Contingency and Continuation of Operations through proof of concept on our Regional Relocation Site strategy and an expanded program for onsite power support to enhance the ability of PSAPs to remain in their primary facility and sustain normal operations during limited commercial power failure incidents.
- Planned progress on Next Generation 9-1-1 through continued interaction with our user base, proof of concept projects, development of an IP enabled network, and upgrades to Customer Premises Equipment that support migration to NG911.

9-1-1 District Background

The establishment of the Tarrant County 9-1-1 District was authorized by the State Legislature and ratified by voters in 1985 for the purpose of implementing and maintaining an Enhanced 9-1-1 emergency call network for residents of the District. Service was established in August 1987. District boundaries include all of Tarrant County, all areas outside Tarrant County included in the corporate limits of a member city, plus DFW Airport and the City of Irving.

District Management

As defined in the legislation, the District is governed by a Board of Managers, who appoints an Executive Director. Current board members and their appointing authority include:

| <u>Member</u> | <u>Appointed By</u> |
|----------------------------|---------------------|
| Larry Boyd (Chair) | Irving |
| Rick Brunson (Vice-Chair) | Tarrant County |
| Richard Fregoe (Secretary) | Grand Prairie |
| Harry Jeffries (Treasurer) | Mayors' Council |
| Don Crowson | Arlington |
| Sam Greif | Fort Worth |
| Krystal James | Fort Worth |
| Adam Thorne (non-voting) | AT&T |

2012-2013 Overview

An excess of revenues over expenditures in 2011-2012 will result in an increase in the equipment replacement fund of over \$2.8 million by the end of the fiscal year September 30, 2012, leaving an estimated \$23 million remaining in equipment replacement fund at the close of the year.

The 9-1-1 service itself, being directly impacted by changing technology, has continuously re-invented itself, from early enhanced 9-1-1 through the explosive growth of mobile wireless phones. The Tarrant County 9-1-1 District has been able to remain on the cutting edge and has invested heavily in meeting requirements of changing telecommunications. While the existence of 9-1-1 networks that do not accommodate wireless callers still exist across the nation, the Tarrant County 9-1-1 District is part of the 48% of the nation currently providing its PSAP's with location and call-back data from wireless callers. In 2011, wireless calls accounted for more than 80% of all 9-1-1 calls answered by our member entities.

Currently, a push is underway among the larger districts in Texas to implement "Next Generation" 9-1-1 (NG9-1-1) services, which recognizes the growing number of callers, both residential and commercial, that have switched their phone service completely to internet-based telecommunications services and/or converged wireless and VoIP services.

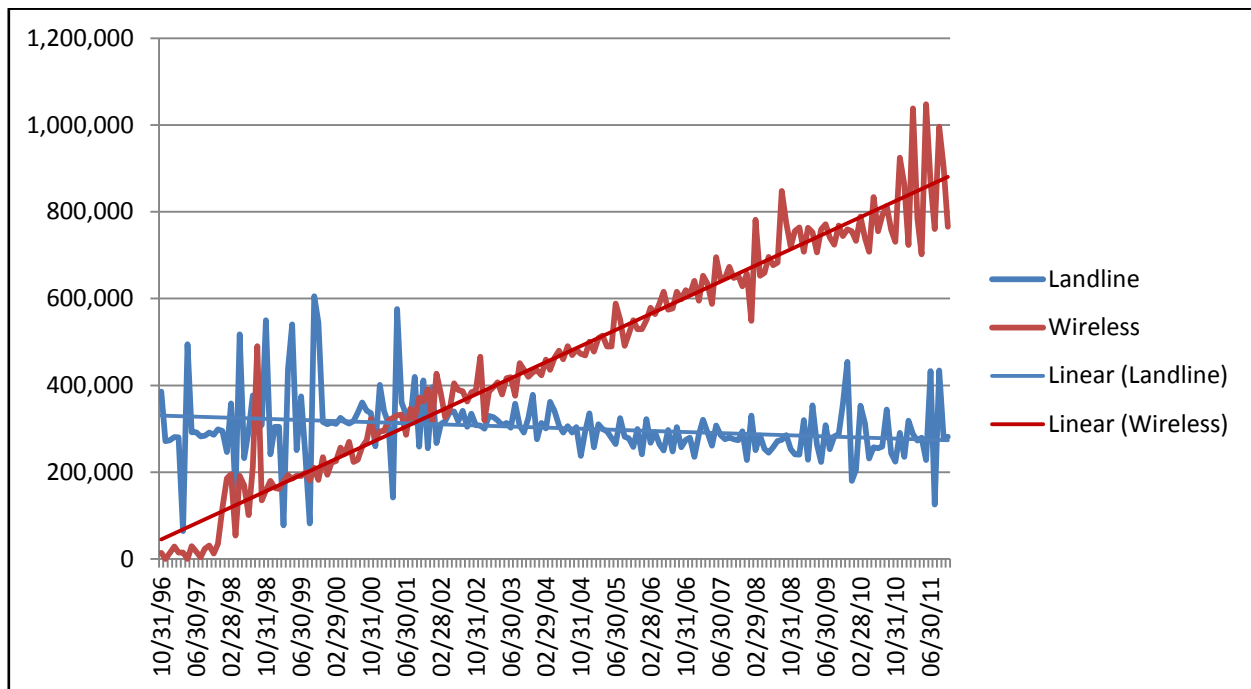
Limitations of the current network and database platforms were exposed when wireless callers were added to the 9-1-1 network over the past 15 years. The telecommunications industry (both wireline and wireless) is moving rapidly from circuit switched technology to Voice over Internet Protocol (VoIP). It is widely accepted that the existing 9-1-1 technology based on circuit-switched networks and a database of static ALI records will not be able to support emerging technologies such as text messaging and video services.

2011-2012 PERFORMANCE

Revenues

During the past five fiscal years, the landline revenues have declined at a rate of about 1% per year, most likely the result of conversion by customers to wireless-only service and disconnecting their landline phones, partially offset by the overall healthy economic growth of most areas of the District. The 2004-2005 year, however, saw more dramatic decreases in landline revenues, obviously the result of more substantial movement to VoIP services. In recent years this decline appeared to be stabilizing. However, with the current economic condition, more and more families are becoming wireless-only households; resulting in estimated five percent decreases landline revenue over the past year.

Wireless revenues have experienced a healthy increase, and this trend is projected into the future, even though it is slowing slightly. Whereas wireless surcharges were first adopted in 1997, since 2001 they have surpassed landline revenues and the margin between the two forms of revenue continues to increase.



Funding

Legislation under which the District was created authorizes the District to receive a monthly per-line fee from each telephone customer of up to six percent of the dominate telephone service provider's base rate. The following monthly 9-1-1 service fees on each telephone line remain at the amount they were initially assessed in 1985:

| | |
|--------------------|---------------|
| Residential lines: | .20 per line |
| Business lines: | .46 per line |
| Business trunks: | .74 per trunk |
| Nomadic VoIP: | .50 per line |

In addition to the fee established by the Board of Managers, the District also receives a portion of the statewide surcharge on wireless telephone service. The surcharge is assessed at 50 cents per activated handset and is distributed to 9-1-1 jurisdictions based upon population.

Expenditures

The following are highlights of expenditures for the 2012-2013 fiscal year:

- Overall the District's expenditures have increased 28 percent this fiscal year. This increase is due to the replacement of our 9-1-1 call handling equipment and the institution of a new program for Radio Interoperability. The Radio Interoperability program will include both administrative support and interoperability assistance funding.
- Expenditures for "Enhancements" including growth, moves, and changes for our member cities' PSAP's.
- A continued focus on uninterruptible power support for PSAPs to increase sustainability during commercial power failures
- An expanded training program and assistance with pre-hiring testing to support call-taker retention at participating PSAPs
- Next Generation projects to include an IP enabled network and the first year of a planned three year replacement of all 9-1-1 equipment
- A 4.0% merit pool is included
- Two million dollars has been earmarked for the interoperable radio program. This program will fund radio interoperability projects in a manor similar to our PSAP assistance program.

Personnel Services

District compensation is based upon an eleven-step pay schedule recently developed through a compensation consultant. Fifteen local entities were used to create this local market data.

For the 2012-2013 fiscal year, the consultant recommended no adjustment to the pay bands. A 4% merit and internal equity pool was included to help address those jobs that were significantly below market.

The District selected United Health Care as its health benefits provider for the July 1, 2012 - June 30, 2013 timeframe. Premiums have increased less than six percent

Supplies and Materials

Expenditures in this budget category provide for purchase of expendable office supplies, postage, software, and reference materials. Overall, this category decreased one percent.

Furniture and Equipment

Office equipment funding includes replacement equipment, such as PC's, a server, firewall, printer, scanner and COOP plan hardware. The replacement of many computer related items have been delayed as long as possible. The category also includes the specialized furniture needed to equip the regional back-up sites.

Services, Rentals and Contractual Services

Through our membership in the Texas 9-1-1 Alliance, the District utilizes the services of Mike Tomsu of Vinson and Elkins, Austin, TX, for legal services including negotiation with service providers, both wireless and landline, and for review and preparation of collaborative contracts. The Districts who are members of the Texas 9-1-1 Alliance also share the cost of Richard Muscat for regulatory representation in Austin. Locally, the firm of Taylor, Olson, Adkins, Sralla and Elam provides advisory services to the director and the board.

"Other services" includes all consultant agreements and services. Language Line, which the District subscribes to on behalf of all member PSAP entities, allows call-takers to quickly conference non-English-speaking callers to an appropriate language interpreter at no cost to our member cities.

The District has also agreed to participate in a program with the Tarrant Appraisal District to participate in a product called Pictometry, which enhances the capabilities of aerial photography to provide a better, more useful product for public safety. The District's portion of the costs for 2012-2013 will be \$150,000, and is included in "Other Services."

Costs associated with the District IP Enabled PSAP network is included in "Contract and Other Services" and "9-1-1- Telephone Service".

Estimated expenditures associated with the development of two Regional Back-up sites are included in "Contract and Other Services" and "Back-up Site Lease".

The District also purchases data files and comparisons from the telephone company under the "Other Services" category, as well as consulting services ranging from legislative advisory services to computer network services.

PSAP and radio interoperability assistance funding is also classified with this category. Over three million dollars will be available for these programs this fiscal year.

Expenditures under Utilities, 9-1-1 Service, include monthly recurring charges for existing customer premises equipment, data base services, network services, and other services. Expenditures under 9-1-1 Enhancements provides for additional upgrades and installations to be funded during the 2012-2013 year, and Wireless Costs provides funding for monthly recurring charges for wireless 9-1-1 service from three wireless service providers.

Travel and Auto

This category contains all expenditures associated with Car Allowances and District Travel. This category also contains funding to allow additional travel reimbursements for our member agencies that have state award winners and do not have travel funds available in their budgets.

Memberships and Subscriptions

District staff is members of several professional organizations including the National Emergency Number Association (NENA), Associated Public Safety Communication Officers Association (APCO), various Emergency Management Organizations and Public Education groups.

Total Utilities

This category includes such items as office telephone service, 9-1-1 Telephone Service and enhancements, and costs associated with Private Switch 9-1-1 service and Wireless 9-1-1 interconnection services.

Advertising

This category includes all expenses associated with our Public Education Program. The demand for PubEd material has increased to an all-time record level. To meet this demand, the District has increased its commitment to our member agencies by having more material available and contracting with a professional fulfillment service to distribute the supplies.

2012-2017 FUND BALANCE PROJECTION

There are three major types of reserve funds: Legally Restricted Reserves, Board Designated Reserves and Unrestricted Reserves. Legally Restricted Reserves have restrictions imposed by an outside source, such as bond covenants, contractual obligations, etc. Board Designated Reserves are set aside for a specific purpose as determined by the Board of Managers. The Board of Managers has the authority to redirect the use of these reserves as the needs of the District change. Unrestricted Reserves are planned for use within a budget year for contingencies.

Legally Restricted Reserves

9-1-1 Emergency Equipment Fund

This fund was established by the Board to fund equipment acquisition and replacement projects as planned in the Capital Improvement Program (CIP) and the Five-Year Financial Plan. The balance shall not exceed total expenditures planned in the Capital Improvement Program and Five-Year Financial Plan.

Board Designated Reserves

Employee Benefits Payable Fund

Even though Government Accounting Standards Board (GASB) Statement 45 does NOT require the reporting of non post-employment benefits, they are a financial obligation of the District.

Sick Leave Payable: It is the policy of the District to reward an employee upon retirement for their unused sick leave in accordance with the provision of the Personnel Policy.

Vacation Payable: Upon termination of employment, each employee is eligible for their accrued vacation.

TCDRS Underfunding: If at any time the District's Texas County and District Retirement System (TCDRS) account is underfunded, the District will establish sufficient reserves to fully fund that account.

Unemployment Compensation: The District is self insured against unemployment liabilities. The District shall maintain sufficient reserves for this self insurance.

PSAP Assistance Fund

The minimum balance in this fund shall be three (3) million dollars. Any excess revenue, after all obligations for operating, 9-1-1 emergency equipment and employee benefits payable reserve funds have been met, shall be transferred to this account and be made available two budget years later. Example; excess revenue in FY10 shall be budgeted in the PSAP Assistance Account in FY12. All disbursements shall be made in accordance with the PSAP Assistance Program policy manual.

Unrestricted Undesignated Reserves

Any remaining balance shall be considered unrestricted reserves. Any excess reserves in this category may result in an adjustment to the District's service fee.

TC9-1-1 Reserve Fund Specific Purposes

| | |
|--|---------------|
| Fund Balance, September 30, 2011 | \$20,697,024 |
| Projected surplus (deficit), 2011-2012 | \$2,830,000 |
| Projected Fund Balance, September 30, 2012 | \$23,527,024 |
| One Month Operating Reserve | (\$1,522,645) |
| Available Equipment Replacement Fund | \$22,004,379 |
| Anticipated Replacement Fund Needs | |
| 2012-2013 (9-1-1 Equipment upgrade, Phase 1) | (\$8,577,000) |
| 2013-2014 (9-1-1 Equipment upgrade, Phase 2) | (\$7,000,000) |
| 2014-2015 (9-1-1 Equipment upgrade, Phase 3) | (\$6,000,000) |
| Projected Replacement Fund Balance (YE2015) | \$437,379 |

DISTRICT GOALS and OBJECTIVES

MAINTAIN Tarrant County 9-1-1 District high profile in state and national arenas in order to provide a voice to member entities in matters affecting 9-1-1 call delivery.

1. Continue to provide comment on all PUC and FCC proceedings affecting this District and its constituents. File comments on the NPRM at the FCC to assure that regulatory decisions regarding competition in the 9-1-1 service provider role serve the best interests of the District and our constituencies.
2. Continue leadership roles in industry associations and committees.
 - Wanda McCarley, Past-President – APCO International
 - Bill Horne, NENA Standards, ESIF and NG9-1-1 Committees
 - Kevin Kleck, NENA Standards and NG9-1-1 Committees
 - Greg Petrey, Secretary and Webmaster – Texas 9-1-1 Alliance
 - Yui Skulpoonkitti, North Texas GIS Coordinating Council, Tarrant County College GIS Advisory Board, NENA Operational Information (OID) Committee on Synchronizing GIS with MSAG and ALI data and Texas 9-1-1 GIS Working Group
 - Alisa Simmons, NENA Public Education Committee and NG9-1-1 Institute Board
 - Gracie Martinez, Texas NENA Treasurer
 - Yvonne Serl, Texas APCO 1st VP and Texas NENA Secretary
3. Continue to provide expert testimony to State and Federal Legislative bodies, as needed.

MAINTAIN robust call-delivery network for entire district in order to minimize and/or eliminate down time due to service interruptions.

1. Evaluate future CPE needs and upgrades at all sites.
2. Test contingency plan at least annually.
3. Implement, test and evaluate additional backup and contingency alternatives including additional UPS support for PSAPs.
4. Test all existing back-up sites at least annually.
5. Continue evaluation and preparation for next generation system by continuing Technical Operations Advisory Committee meetings each quarter and the NG9-1-1 Working Group meetings every 6 months.

MAINTAIN strong outreach programs to educate public, public officials, and PSAP personnel on 9-1-1 related issues.

1. Maintain and expand District website with public information as well as secure sites for PSAPs and Providers.
2. Publish District Newsletter at least quarterly.
3. Publish an Annual Report of District activities and accomplishments.

4. Evaluate and implement an expanded training program utilizing internal, external and contract trainers.
5. Expand the use of on-line training and training video/CD.
6. Maintain media interest in public recognition of Telecommunicators and civilian “heroes” to provide total coverage of all events.
7. Continue the “Road Show” wireless training program to assure all call-takers are provided hands-on training for wireless location accuracy.

MAXIMIZE the quality of the 9-1-1 database.

1. Continue to monitor database on a daily basis and report findings monthly.
2. Maintain on-going emphasis in reducing Record Not Found database returns.
3. Continue efforts to “clean” the database of unnecessary records and duplicates.
4. Implement VDB/ERDB to enhance the routing and location accuracy on 9-1-1 calls from users of Internet phone services (VoIP).

IMPROVE the quality of location data from wireless phone providers for callers utilizing wireless devices to summon emergency assistance through 9-1-1.

1. Continue Phase II wireless testing.
 - Document test results.
 - Provide individual report to each wireless carrier.
 - Publish report on this testing (print and website).
2. Continually “retest” to validate data and report findings.

IMPROVE the quality of ALI data from VoIP phones and Wireless/VoIP converged services.

1. Continue VoIP and converged service testing.
 - Document.
 - Publish report on this testing (print and website).
 - Provide better training material for call-takers.
3. Continually “retest” to validate data and report findings.

2012-2013 BUDGET SUMMARY

| | <u>2011-2012 BUDGET</u> | <u>2011-2012 PROJECTED</u> | <u>2012-2013 BUDGET</u> |
|--|-----------------------------|--------------------------------|-----------------------------|
| Revenue | \$ 12,956,585 | \$ 14,000,000 | \$ 13,695,667 |
| Transfer from Equipment Replacement Fund | \$ 5,315,154 | \$ - | \$ 9,692,905 |
| Total Revenue | \$ 18,271,739 | \$ 14,000,000 | \$ 23,388,572 |
| Expenditures | | | |
| Personal Services | \$ 1,822,940 | \$ 1,800,000 | \$ 2,033,470 |
| Supplies/Materials | \$ 127,610 | \$ 70,000 | \$ 161,150 |
| Furniture/Equipment | \$ 455,500 | \$ 300,000 | \$ 222,000 |
| Services/Rentals | \$ 15,865,689 | \$ 9,000,000 | \$ 20,971,952 |
| Total Expenditures | \$ 18,271,739 | \$ 11,170,000 | \$ 23,388,572 |
| Transfer to Equipment Replacement Fund | \$ - | \$ 2,830,000 | \$ - |

FY2013 Tarrant County 9-1-1 District Budget

| Acct. No. | Account Description | FY2013 | FY2012 | \$ Increase | % Increase |
|----------------------|--|--------------|--------------|-------------|---------------|
| 4010 | Wireline Service Fee | \$3,058,218 | 3,016,850 | \$41,368 | 1.37% |
| 4011 | Wireless Service Fee | \$10,592,449 | 9,899,485 | \$692,964 | 7.00% |
| 4020 | Interest Income | \$45,000 | 40,250 | \$4,750 | 11.80% |
| | Total Income | \$13,695,667 | \$12,956,585 | \$739,082 | 5.70% |
| 5110 | Salaries | \$1,571,563 | 1,416,692 | \$154,871 | 10.93% |
| 5120 | Health Insurance | \$277,150 | 250,387 | \$26,763 | 10.69% |
| 5130 | Retirement Benefits | \$155,716 | 131,669 | \$24,047 | 18.26% |
| 5132 | Medicare | \$22,541 | 19,092 | \$3,449 | 18.07% |
| 5133 | Social Security | \$0 | 0 | \$0 | 0.00% |
| 5150 | Worker's Comp | \$6,500 | 5,100 | \$1,400 | 27.45% |
| | Personal Services | \$2,033,470 | \$1,822,940 | \$210,530 | 11.55% |
| 5210 | Supplies (Office/Other Supplies) | \$50,750 | 47,240 | \$3,510 | 7.43% |
| 5220 | Printing | \$6,400 | 4,700 | \$1,700 | 36.17% |
| 5230 | Postage | \$5,550 | 5,370 | \$180 | 3.35% |
| 5240 | Maps and Materials - Data | \$24,400 | 26,600 | -\$2,200 | -8.27% |
| 5250 | Software | \$74,050 | 43,700 | \$30,350 | 69.45% |
| | Supplies and Materials | \$161,150 | \$127,610 | \$33,540 | 26.28% |
| 5310 | Office Furniture | \$8,200 | 15,500 | -\$7,300 | -47.10% |
| 5311 | PSAP Furniture | \$113,900 | 367,000 | -\$253,100 | -68.96% |
| 5320 | Office Equipment | \$98,400 | 68,500 | \$29,900 | 43.65% |
| 5321 | PSAP Equipment | \$1,500 | 4,500 | -\$3,000 | 0.00% |
| | Furniture and Equipment | \$222,000 | \$455,500 | -\$233,500 | -51.26% |
| 5411 | Legal | 35,000 | 30,000 | \$5,000 | 16.67% |
| 5412 | Professional Audit | 10,000 | 9,750 | \$250 | 2.56% |
| 5414 | Equipment Maintenance | 23,480 | 26,255 | -\$2,775 | -10.57% |
| 5415 | Contract & Other Services | 4,858,048 | 3,319,310 | \$1,538,738 | 46.36% |
| 5416 | Professional Development/Training | 112,715 | 85,899 | \$26,816 | 31.22% |
| 5418 | Building Improvements - Repairs | 265,000 | 265,000 | \$0 | 0.00% |
| 5419 | Building Utilities | 141,525 | 141,500 | \$25 | 0.02% |
| | Services, Rentals and Contractual Services | \$5,445,768 | \$3,877,714 | \$1,568,054 | 40.44% |

| Acct. No. | Account Description | FY2013 | FY2012 | \$ Increase | % Increase |
|----------------------|-------------------------------|---------------|---------------|-------------|---------------|
| 5422 | Equipment Lease | \$0 | 0 | \$0 | 0.00% |
| 5423 | Back-Up Site Lease | \$50,200 | 42,200 | \$8,000 | 18.96% |
| 5424 | Back-Up Site Fuel | \$3,000 | 4,000 | -\$1,000 | -25.00% |
| 5425 | Back-Up Site Maintenance | \$16,000 | 16,000 | \$0 | 0.00% |
| | Lease Expense | \$69,200 | \$62,200 | \$7,000 | 11.25% |
| 5431 | Auto Allowance | \$51,000 | 45,600 | \$5,400 | 11.84% |
| 5432 | Travel/Restaurant | \$114,075 | 109,660 | \$4,415 | 4.03% |
| | Travel and Auto | \$165,075 | \$155,260 | \$9,815 | 6.32% |
| 5441 | Professional Memberships | \$13,076 | 10,720 | \$2,356 | 21.98% |
| 5442 | Subscriptions | \$16,183 | 14,513 | \$1,670 | 11.51% |
| | Memberships and Subscriptions | \$29,259 | \$25,233 | \$4,026 | 15.96% |
| 5451 | Office Telephone | \$9,500 | 8,000 | \$1,500 | 18.75% |
| 5452 | 9-1-1 Telephone Service | \$5,375,819 | 5,291,310 | \$84,509 | 1.60% |
| 5453 | 9-1-1 Enhancements | \$8,577,000 | 5,171,300 | \$3,405,700 | 65.86% |
| 5454 | PS 9-1-1 Service | \$45,000 | 45,000 | \$0 | 0.00% |
| 5456 | Wireless 9-1-1 Service | \$867,771 | 851,012 | \$16,759 | 1.97% |
| | Total Utilities | \$14,875,090 | \$11,366,622 | \$3,508,468 | 30.87% |
| 5460 | Insurance | \$18,550 | \$29,350 | -\$10,800 | -36.80% |
| | Insurance | \$18,550 | \$29,350 | -\$10,800 | -36.80% |
| 5472 | Pub. Ed. Products/Services | \$111,360 | 110,985 | \$375 | 0.34% |
| 5473 | Pub. Ed. Printing | \$98,200 | 98,875 | -\$675 | -0.68% |
| 5474 | Pub. Ed. Activities | \$159,450 | 139,450 | \$20,000 | 14.34% |
| | Advertising | \$369,010 | \$349,310 | \$19,700 | 5.64% |
| 6999 | Uncategorized Expense | \$0 | \$0 | \$0 | |
| | Total Expenses | \$23,388,572 | \$18,271,739 | \$5,116,833 | 28.00% |
| | Reserve Gain (Loss) | (\$9,692,905) | (\$5,315,154) | | |

Updated: 07-02-12

Tarrant County 9-1-1 District

Modeled Five-Year Funding Projection

| Account Description | 2012-2013 | 2013-2014 | 2014-2015 | 2015-2016 | 2016-2017 |
|--|--------------|--------------|--------------|--------------|--------------|
| Estimated Beginning Fund Balance | \$23,527,024 | \$13,834,119 | \$5,776,206 | -\$1,238,206 | -\$2,197,319 |
| REVENUES | | | | | |
| Wireline Service Fee | \$3,058,218 | \$3,027,636 | \$2,997,359 | \$2,967,386 | \$2,937,712 |
| Wireless Service Fee | \$10,592,449 | \$11,122,071 | \$11,678,175 | \$12,262,084 | \$12,875,188 |
| Interest Income | \$45,000 | \$30,000 | \$20,000 | \$10,000 | \$10,000 |
| Total Income | \$13,695,667 | \$14,179,707 | \$14,695,534 | \$15,239,470 | \$15,822,900 |
| EXPENDITURES | | | | | |
| Salaries | \$1,571,563 | \$1,650,141 | \$1,732,648 | \$1,819,281 | \$1,910,245 |
| Health Insurance | \$277,150 | \$297,025 | \$311,877 | \$327,471 | \$343,844 |
| Retirement Benefits | \$155,716 | \$165,014 | \$173,265 | \$181,928 | \$191,024 |
| Medicare | \$22,541 | \$20,627 | \$21,658 | \$22,741 | \$23,878 |
| Social Security | \$0 | \$0 | \$0 | \$0 | \$0 |
| Worker's Comp | \$6,500 | \$5,280 | \$5,544 | \$5,822 | \$6,113 |
| Personal Services | \$2,033,470 | \$2,138,088 | \$2,244,992 | \$2,357,242 | \$2,475,104 |
| Office Supplies (Other Supplies) | \$50,750 | \$52,273 | \$53,841 | \$55,456 | \$57,120 |
| Printing | \$6,400 | \$6,592 | \$6,790 | \$6,993 | \$7,203 |
| Postage | \$5,550 | \$5,717 | \$5,888 | \$6,065 | \$6,247 |
| Maps and Materials - Data | \$24,400 | \$25,132 | \$25,886 | \$26,663 | \$27,462 |
| Software | \$74,050 | \$76,272 | \$78,560 | \$80,916 | \$83,344 |
| Supplies and Materials | \$161,150 | \$165,985 | \$170,964 | \$176,093 | \$181,376 |
| Office Furniture | \$8,200 | \$8,446 | \$8,699 | \$8,960 | \$9,229 |
| PSAP Furniture | \$113,900 | \$117,317 | \$120,837 | \$124,462 | \$128,195 |
| Office Equipment | \$98,400 | \$239,952 | \$247,151 | \$254,565 | \$262,202 |
| PSAP Equipment | \$1,500 | \$1,545 | \$1,591 | \$1,639 | \$1,688 |
| Furniture and Equipment | \$222,000 | \$367,260 | \$378,278 | \$389,626 | \$401,315 |
| Legal | \$35,000 | \$36,050 | \$37,132 | \$38,245 | \$39,393 |
| Professional Audit | \$10,000 | \$10,300 | \$10,609 | \$10,927 | \$11,255 |
| Equipment Maintenance | \$23,480 | \$24,184 | \$24,910 | \$25,657 | \$26,427 |
| Contract & Other Services | \$4,858,048 | \$5,003,789 | \$5,153,903 | \$5,308,520 | \$5,467,776 |
| Professional Development/Training | \$112,715 | \$116,096 | \$119,579 | \$123,167 | \$126,862 |
| Building Improvements - Repairs | \$265,000 | \$100,000 | \$103,000 | \$106,090 | \$109,273 |
| Building Utilities | \$141,525 | \$145,771 | \$150,144 | \$154,648 | \$159,288 |
| Services, Rentals and Contractual Services | \$5,445,768 | \$5,436,191 | \$5,599,277 | \$5,767,255 | \$5,940,273 |
| Equipment Lease | \$0 | \$0 | \$0 | \$0 | \$0 |
| Back-Up Site Lease | \$50,200 | \$51,706 | \$53,257 | \$54,855 | \$56,501 |
| Back-Up Site Fuel | \$3,000 | \$3,090 | \$3,183 | \$3,278 | \$3,377 |
| Back-Up Site Maintenance | \$16,000 | \$16,480 | \$16,974 | \$17,484 | \$18,008 |
| Lease Payments | \$69,200 | \$71,276 | \$73,414 | \$75,617 | \$77,885 |

| Account Description | 2012-2013 | 2013-2014 | 2014-2015 | 2015-2016 | 2016-2017 |
|-------------------------------|---------------|---------------|---------------|---------------|---------------|
| Auto Allowance | \$51,000 | \$51,000 | \$51,000 | \$51,000 | \$51,000 |
| Travel/Restaurant | \$114,075 | \$117,497 | \$121,022 | \$124,653 | \$128,392 |
| Travel and Auto | \$165,075 | \$168,497 | \$172,022 | \$175,653 | \$179,392 |
| Professional Memberships | \$13,076 | \$13,468 | \$13,872 | \$14,288 | \$14,717 |
| Subscriptions | \$16,183 | \$16,668 | \$17,169 | \$17,684 | \$18,214 |
| Memberships and Subscriptions | \$29,259 | \$30,137 | \$31,041 | \$31,972 | \$32,931 |
| Office Telephone | \$9,500 | \$9,785 | \$10,079 | \$10,381 | \$10,692 |
| 9-1-1 Telephone Service | \$5,375,819 | \$5,537,094 | \$5,703,206 | \$5,874,303 | \$6,050,532 |
| 9-1-1 Enhancements | \$8,577,000 | \$7,000,000 | \$6,000,000 | \$0 | \$0 |
| PS 9-1-1 Service | \$45,000 | \$46,350 | \$47,741 | \$49,173 | \$50,648 |
| Wireless 9-1-1 Service | \$867,771 | \$867,771 | \$867,771 | \$867,771 | \$867,771 |
| Total Utilities | \$14,875,090 | \$13,461,000 | \$12,628,796 | \$6,801,627 | \$6,979,643 |
| Insurance | \$18,550 | \$19,107 | \$19,680 | \$20,270 | \$20,878 |
| Insurance | \$18,550 | \$19,107 | \$19,680 | \$20,270 | \$20,878 |
| Pub. Ed. Products/Services | \$111,360 | \$114,701 | \$118,142 | \$121,686 | \$125,337 |
| Pub. Ed. Printing | \$98,200 | \$101,146 | \$104,180 | \$107,306 | \$110,525 |
| Pub. Ed. Activities | \$159,450 | \$164,234 | \$169,161 | \$174,235 | \$179,462 |
| Advertising | \$369,010 | \$380,080 | \$391,483 | \$403,227 | \$415,324 |
| Total Expenses | \$23,388,572 | \$22,237,620 | \$21,709,947 | \$16,198,582 | \$16,704,121 |
| Reserve Gain (Loss) | (\$9,692,905) | (\$8,057,913) | (\$7,014,413) | (\$959,113) | (\$881,221) |
| Estimated Ending Fund Balance | \$13,834,119 | \$5,776,206 | (\$1,238,206) | (\$2,197,319) | (\$3,078,540) |

Updated: 07/02/2012

Tarrant County 9-1-1 District

Statement of Net Assets and Governmental Fund Balance Sheet

September 30, 2011

| | General | Adjustments | Statement of Net Assets |
|---------------------------------------|----------------------|----------------------|----------------------------|
| ASSETS | | | |
| Cash and investments | \$19,937,179 | \$ - | \$19,937,179 |
| Service fees receivable | 759,845 | - | 759,845 |
| Net pension asset | - | 763,411 | 763,411 |
| Nondepreciable capital assets | | 1,264,681 | 1,264,681 |
| Depreciable capital assets, net | - | 6,141,267 | 6,141,267 |
| Total assets | <u>20,697,024</u> | <u>8,169,359</u> | <u>28,866,383</u> |
| LIABILITIES | | | |
| Accounts payable | 355,592 | - | 355,592 |
| Long-term liabilities: | | | |
| Due within one year | - | 60,005 | 60,005 |
| Due in more than one year | - | 240,019 | 240,019 |
| Total liabilities | <u>355,592</u> | <u>300,024</u> | <u>655,616</u> |
| FUND BALANCE/NET ASSETS | | | |
| Fund balance: | | | |
| Unreserved, undesignated | <u>20,341,432</u> | <u>(20,341,432)</u> | <u>-</u> |
| Total fund balance | <u>20,341,432</u> | <u>20,341,432)</u> | <u>-</u> |
| Total liabilities and fund balance | <u>\$ 20,697,024</u> | | |
| Net assets: | | | |
| Invested in capital assets | | 7,405,948 | 7,405,948 |
| Unrestricted | | <u>20,804,819</u> | <u>20,804,819</u> |
| | | <u>\$ 28,210,767</u> | <u>\$28,210,767</u> |

Annual audit performed by Pattillo, Brown and Hill Certified Public Accounts