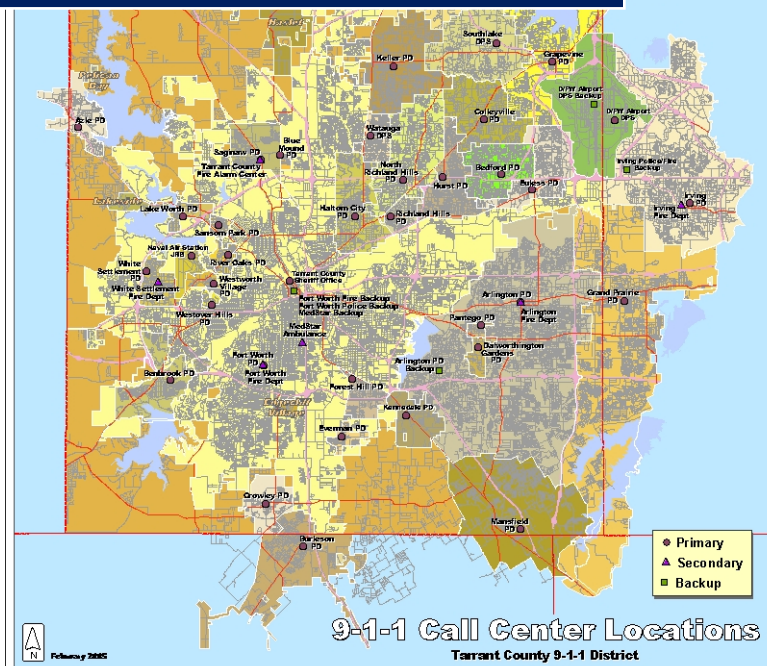


FY2015

Tarrant County 9-1-1 District Budget Plan



WHEN SECONDS COUNT
DIAL 9-1-1
TARRANT COUNTY 9-1-1 DISTRICT

2014-2015 Annual Budget

Approved by the Board of Managers
July 21, 2014

Prepared by:
Greg Petrey, Executive Director

Tarrant County 9-1-1 District
2600 Airport Freeway • Fort Worth, Texas 76111
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TARRANT COUNTY 9-1-1 DISTRICT 2014-2015 BUDGET

Executive Summary

The 2014-2015 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.
- 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.
- 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.

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
Jim Griffin (Treasurer)	Mayors' Council
Don Crowson	Arlington
Sam Greif	Fort Worth
Vickie Gray	Fort Worth
Adam Thorne (non-voting)	AT&T

2013-2014 Overview

An excess of revenues over expenditures in 2013-2014 will result in an increase in the equipment replacement fund of over \$1,500,000 by the end of the fiscal year September 30, 2014, leaving an estimated \$23.9 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.

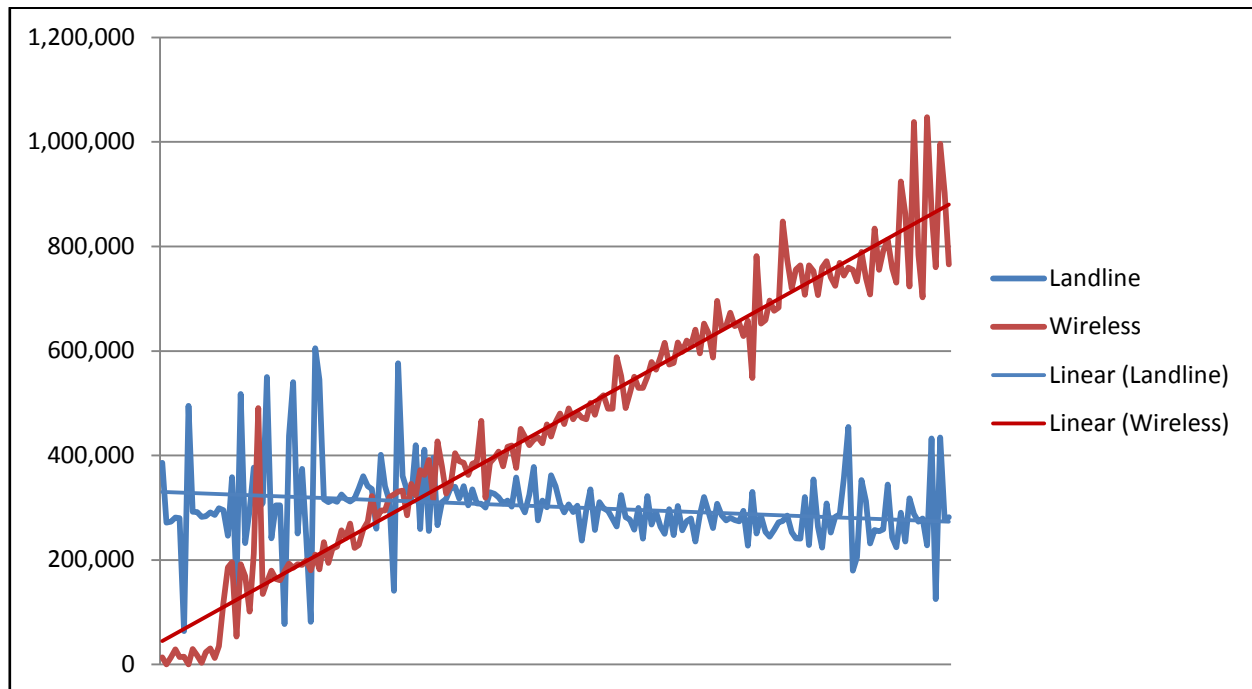
Limitations of the current network and database platforms were exposed when wireless callers were added to the 9-1-1 network over the past 20 years. The telecommunications industry (both wireline and wireless) is moving rapidly from circuit switched technology to Voice over Internet Protocol (VoIP). 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.

2013-2014 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 2014-2015 fiscal year:

- Overall the District's expenditures have decreased nearly two (2) percent this fiscal year.
- Next Generation projects to include an IP enabled network and the second year of a planned three year replacement of all 9-1-1 equipment
- 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
- A 3.0% merit pool is included
- A total of three (3) million dollars has been earmarked for the PSAP and P25 radio assistance programs.
- Expenditures for "Enhancements" including growth, moves, and changes for our member entities' PSAP's.

Personnel Services

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

For the 2014-2015 fiscal year, the consultant once again recommended no adjustment to the pay bands. A 3% 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, 2013 – November 30, 2014, timeframe. A 25% increase in healthcare costs has been included, as a worse-case scenario.

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 2014-2015 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".

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 2014-2015 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.

2014-2019 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, 2013	\$22,427,772
Projected surplus (deficit), 2013-2014	\$1,500,000
Projected Fund Balance, September 30, 2013	\$23,927,772
One Month Operating Reserve	(\$1,000,000)
Available Equipment Replacement Fund	\$22,927,772
Anticipated Replacement Fund Needs	
2014-2015 (Next generation upgrade, Phase 2)	(\$9,331,754)
2015-2016 (Next generation upgrade, Phase 3)	(\$7,854,615)
2016-2017 (Next generation upgrade, Phase 4)	(\$7,075,464)
2017-2018	(\$296,292)
2018-2019	\$495,273
Projected Replacement Fund Balance (YE2019)	(\$1,135,079)

Goals and Objectives

Goal 1: Maintain Standards of Sound Governance

Objective 1-A: Budget Performance

Additional Revenue Opportunities – Staff will review and report on any additional revenue opportunities that may be available to the District.

Customer Service – Staff will maintain the highest levels of customer service to all member entities and the general public.

Efficiencies – Staff will explore all avenues to make District operations even more efficient.

Cost-containment – Staff will continue to be as conservative as possible in managing the cost/quality margin resulting in as much cost-containment as possible without compromising the quality of service.

Service Delivery – Staff will continue to provide the level of service our member entities expect and deserve.

Objective 1-B: Annual Policy Review

Staff will review and update at least one-half of all written policies each year.

Objective 1-C: Annual Review of mandated statutory and regulation compliance

Staff will review and update all mandated compliance documents each year.

Objective 1-D: Annual PSAP Managers Survey

A PSAP Managers survey will be conducted each year to determine their needs for the next budget year. This survey will also gauge their satisfaction with the products and services provided by the District. Results will be reported to the board complete with recommendations for the coming year.

Objective 1-E: Staff Development

Learning Opportunities – The executive director, with the assistance of the Executive Management Team, will develop professional development opportunities for staff in conjunction with the development of the Succession Plan.

Reduce Organizational Risk – Organizational risk is inherent and very difficult to control in an organization our size. Staff will continue to cross-train each other in an attempt to eliminate as much organizational risk as possible.

Workforce Development – As a product of succession planning, a workforce development plan will also be implemented.

Objective 1-F: External Influence

Manage Expectations – Staff continues to manage the public and PSAP expectations for new services. Every new product that comes along is not necessarily operationally suitable. The Technical Operations Advisory Committee will continue to evaluate any new product or service before it is implemented.

State and Federal Legislative Program – Staff and our legislative consultant will continue to monitor all state and federal legislative activity that may affect one of the member entities. Staff will also provide testimony when needed before federal, state and local political bodies as appropriate.

Goal 2: Maintain Reliable Network

Objective 2-A: Network Availability

Staff will continue to ensure that the 9-1-1 network is available to process 9-1-1 calls 100% of the time.

Objective 2-B: Monitor PSAP Hold times

Staff will develop and conduct a survey of hold times in PSAP's that have Automatic Call Distribution systems and utilize a call queue. While the District has no control over the hold times, this information will assist in future planning and development of additional training opportunities.

Objective 2-C: Mean-time to repair

The establishment of a fixed mean time to repair goal may be problematic. Staff will develop an appropriate measurement and procedure for reporting mean time to repair statistics throughout the District.

Objective 2-D: System Capacity

System capacity studies will continue to be conducted with a goal of all PSAP's being tested at least every twenty-four months.

Objective 2-E: Preparedness

Contingency Plans – District contingency plans will be reviewed and tested at least annually. Staff will encourage our member entities to also test their plans annually

Back-up Sites – District maintained back-up sites will be tested at least annually. Staff will encourage our member entities to test their sites annually

Objective 2-F: Wireless and Nomadic VoIP Testing

Staff will continue to make at least 150 wireless and 20 VoIP test calls per quarter to insure the reliability of the wireless network is monitored and maintained.

Objective 2-G: Customer Premise Equipment

Evaluate – Staff, in conjunction with the Technical Operations Advisory Committee, will continue to evaluate the technology needs of the District on behalf of our member jurisdictions.

Migration – Staff will work diligently to minimize any disruption to PSAP's operations as new equipment is introduced or upgraded.

NG9-1-1 – Staff will continue efforts to identify products and services that may be used as the District deploys the next generation of 9-1-1 services.

Goal 3: Maintain Quality Databases

Objective 3-A: Call Statistics

Staff will examine call statistics on a daily basis to help maintain the quality of the 9-1-1 database. Statistics will also be reported on a monthly basis including percentage of wireless calls.

Objective 3-B: Routing

Call routing statistics will be reported monthly to determine the percentage of 9-1-1 calls that may not route to the correct location. Additionally, the root cause of those misroutes will be reported as a percentage of total calls.

Goal 4: Effective Outreach, Communications, and Education

Objective 4-A: Engaging Stakeholders

Citizen Awareness Indicatives – Staff will help facilitate at least 100 Citizen Awareness Initiatives Quarterly.

Citizen Awareness Survey – Staff will facilitate a Citizens Awareness Survey biennially targeting various stakeholder groups (i.e., age, students, parents, adults, race and ethnicity)

Objective 4-B: Stakeholder Communications

Staff is currently researching the best communications channels for our agency, so that we are not duplicating efforts (like producing two separate newsletters in-house). Perhaps we will combine the content of both newsletters into a Constant Contact-type format, which will

provide a cost savings by eliminating printing costs. Social media channels are under consideration, and we are becoming educated about social media so that we can determine if there is value **and** understand the challenges surrounding the use of social media for organizations structured like ours.

Objective 4-C: Training

Staff will facilitate as many training opportunities as possible for our member entities.

Goal 5: Interoperable P25 Radio Communications

2014-2015 BUDGET SUMMARY

	<u>2013-2014 BUDGET</u>	<u>2013-2014 PROJECTED</u>	<u>2014-2015 BUDGET</u>
Revenue	\$ 14,264,117	\$ 14,240,855	\$ 13,762,409
Transfer from Equipment Replacement Fund*	<u>\$ 9,238,031</u>	<u>\$ -</u>	<u>\$ 9,331,754</u>
Total Revenue	\$ 23,502,148	\$ 14,240,855	\$ 23,094,163
Expenditures			
Personal Services	\$ 2,072,815	\$ 1,789,853	\$ 2,191,207
Supplies/Materials	\$ 129,750	\$ 67,441	\$ 142,105
Furniture/Equipment	\$ 110,450	\$ 167,581	\$ 75,170
Services/Rentals	<u>\$ 21,189,133</u>	<u>\$ 10,715,980</u>	<u>\$ 20,685,681</u>
Total Expenditures	\$ 23,502,148	\$ 12,740,855	\$ 23,094,163
Transfer to Equipment Replacement Fund	\$ -	\$ 1,500,000	\$ -

*Included unspent FY2103 P25 Radio Assistance Funds

FY2015 Tarrant County 9-1-1 District Budget

Acct. No.	Account Description	FY2015	FY2014	\$ Increase	% Increase
4010	Wireline Service Fee	\$2,884,484	3,097,017	-\$212,533	-6.86%
4011	Wireless Service Fee	\$10,832,925	11,122,100	-\$289,175	-2.60%
4020	Interest Income	\$45,000	45,000	\$0	0.00%
	Total Income	\$13,762,409	\$14,264,117	-\$501,708	-3.52%
5110	Salaries	\$1,623,416	1,545,678	\$77,738	5.03%
5120	Health Insurance	\$362,180	315,116	\$47,064	14.94%
5130	Retirement Benefits	\$178,101	183,249	-\$5,148	-2.81%
5132	Medicare	\$21,510	22,272	-\$762	-3.42%
5133	Social Security	\$0	0	\$0	0.00%
5150	Worker's Comp	\$6,000	6,500	-\$500	-7.69%
	Personal Services	\$2,191,207	\$2,072,815	\$118,392	5.71%
5210	Supplies (Office/Other Supplies)	\$52,005	49,400	\$2,605	5.27%
5220	Printing	\$9,000	12,000	-\$3,000	-25.00%
5230	Postage	\$7,100	8,200	-\$1,100	-13.41%
5240	Maps and Materials - Data	\$27,100	27,100	\$0	0.00%
5250	Software	\$46,900	33,050	\$13,850	41.91%
	Supplies and Materials	\$142,105	\$129,750	\$12,355	9.52%
5310	Office Furniture	\$10,850	12,000	-\$1,150	-9.58%
5311	PSAP Furniture	\$11,200	19,100	-\$7,900	-41.36%
5320	Office Equipment	\$39,120	69,850	-\$30,730	-43.99%
5321	PSAP Equipment	\$14,000	9,500	\$4,500	0.00%
	Furniture and Equipment	\$75,170	\$110,450	-\$35,280	-31.94%
5411	Legal	50,000	50,000	\$0	0.00%
5412	Professional Audit	12,000	12,000	\$0	0.00%
5414	Equipment Maintenance	66,740	78,490	-\$11,750	-14.97%
5415	Contract & Other Services	5,786,053	5,747,143	\$38,910	0.68%
5416	Professional Development/Training	139,745	242,345	-\$102,600	-42.34%
5418	Building Improvements - Repairs	235,000	134,000	\$101,000	75.37%
5419	Building Utilities	88,950	126,300	-\$37,350	-29.57%
	Services, Rentals and Contractual Services	\$6,378,488	\$6,390,278	-\$11,790	-0.18%
5422	Equipment Lease	\$4,200	0	\$4,200	0.00%

Acct. No.	Account Description	FY2015	FY2014	\$ Increase	% Increase
5423	Back-Up Site Lease	\$88,798	45,400	\$43,398	95.59%
5424	Back-Up Site Fuel	\$7,000	8,000	-\$1,000	-12.50%
5425	Back-Up Site Maintenance	\$44,500	17,500	\$27,000	154.29%
	Lease Expense	\$144,498	\$70,900	\$73,598	103.81%
5431	Auto Allowance	\$40,200	40,200	\$0	0.00%
5432	Travel/Restaurant	\$125,875	120,925	\$4,950	4.09%
	Travel and Auto	\$166,075	\$161,125	\$4,950	3.07%
5441	Professional Memberships	\$12,731	12,611	\$120	0.95%
5442	Subscriptions	\$12,073	12,570	-\$497	-3.95%
	Memberships and Subscriptions	\$24,804	\$25,181	-\$377	-1.50%
5451	Office Telephone	\$8,400	8,800	-\$400	-4.55%
5452	9-1-1 Telephone Service	\$6,239,076	6,470,512	-\$231,436	-3.58%
5453	9-1-1 Enhancements	\$6,679,596	6,710,606	-\$31,010	-0.46%
5454	PS 9-1-1 Service	\$45,000	45,000	\$0	0.00%
5456	Wireless 9-1-1 Service	\$603,744	890,421	-\$286,677	-32.20%
	Total Utilities	\$13,575,816	\$14,125,339	-\$549,523	-3.89%
5460	Insurance	\$31,100	\$27,350	\$3,750	13.71%
	Insurance	\$31,100	\$27,350	\$3,750	13.71%
5472	Pub. Ed. Products/Services	\$100,750	101,560	-\$810	-0.80%
5473	Pub. Ed. Printing	\$95,200	94,450	\$750	0.79%
5474	Pub. Ed. Activities	\$168,950	192,950	-\$24,000	-12.44%
	Advertising	\$364,900	\$388,960	-\$24,060	-6.19%
6999	Uncategorized Expense	\$0	\$0	\$0	
	Total Expenses	\$23,094,163	\$23,502,148	-\$407,985	-1.74%
	Reserve Gain (Loss)	(\$9,331,754)	(\$9,238,031)		

7/14/2014

Tarrant County 9-1-1 District

Modeled Five-Year Funding Projection

Account Description	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019
Estimated Beginning Fund Balance	\$23,927,772	\$14,596,018	\$6,741,403	-\$334,061	-\$630,352
REVENUES					
Wireline Service Fee	\$2,884,484	\$2,855,639	\$2,827,083	\$2,798,812	\$2,770,824
Wireless Service Fee	\$10,832,925	\$11,374,571	\$11,943,300	\$12,540,465	\$13,167,488
Interest Income	\$45,000	\$30,000	\$20,000	\$10,000	\$10,000
Total Income	\$13,762,409	\$14,260,210	\$14,790,383	\$15,349,277	\$15,948,312
EXPENDITURES					
Salaries	\$1,623,416	\$1,704,587	\$1,789,816	\$1,879,307	\$1,973,272
Health Insurance	\$362,180	\$306,826	\$322,167	\$338,275	\$355,189
Retirement Benefits	\$178,101	\$170,459	\$178,982	\$187,931	\$197,327
Medicare	\$21,510	\$21,307	\$22,373	\$23,491	\$24,666
Social Security	\$0	\$0	\$0	\$0	\$0
Worker's Comp	\$6,000	\$5,455	\$5,727	\$6,014	\$6,314
Personal Services	\$2,191,207	\$2,208,633	\$2,319,065	\$2,435,018	\$2,556,769
Office Supplies (Other Supplies)	\$52,005	\$53,565	\$55,172	\$56,827	\$58,532
Printing	\$9,000	\$9,270	\$9,548	\$9,835	\$10,130
Postage	\$7,100	\$7,313	\$7,532	\$7,758	\$7,991
Maps and Materials - Data	\$27,100	\$27,913	\$28,750	\$29,613	\$30,501
Software	\$46,900	\$48,307	\$49,756	\$51,249	\$52,786
Supplies and Materials	\$142,105	\$146,368	\$150,759	\$155,282	\$159,940
Office Furniture	\$10,850	\$11,176	\$11,511	\$11,856	\$12,212
PSAP Furniture	\$11,200	\$11,536	\$11,882	\$12,239	\$12,606
Office Equipment	\$39,120	\$239,952	\$247,151	\$254,565	\$262,202
PSAP Equipment	\$14,000	\$14,420	\$14,853	\$15,298	\$15,757
Furniture and Equipment	\$75,170	\$277,084	\$285,396	\$293,958	\$302,777
Legal	\$50,000	\$51,500	\$53,045	\$54,636	\$56,275
Professional Audit	\$12,000	\$12,360	\$12,731	\$13,113	\$13,506
Equipment Maintenance	\$66,740	\$68,742	\$70,804	\$72,929	\$75,116
Contract & Other Services	\$5,786,053	\$5,728,192	\$5,670,911	\$5,614,201	\$5,558,059
Professional Development/Training	\$139,745	\$143,937	\$148,255	\$152,703	\$157,284
Building Improvements - Repairs	\$235,000	\$100,000	\$103,000	\$106,090	\$109,273
Building Utilities	\$88,950	\$91,619	\$94,367	\$97,198	\$100,114
Services, Rentals and Contractual Services	\$6,378,488	\$6,196,351	\$6,153,113	\$6,110,870	\$6,069,628
Equipment Lease	\$4,200	\$4,326	\$4,456	\$4,589	\$4,727
Back-Up Site Lease	\$88,798	\$91,462	\$94,206	\$97,032	\$99,943
Back-Up Site Fuel	\$7,000	\$7,210	\$7,426	\$7,649	\$7,879
Back-Up Site Maintenance	\$44,500	\$45,835	\$47,210	\$48,626	\$50,085
Lease Payments	\$144,498	\$148,833	\$153,298	\$157,897	\$162,634

Account Description	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019
Auto Allowance	\$40,200	\$51,000	\$51,000	\$51,000	\$51,000
Travel/Restaurant	\$125,875	\$129,651	\$133,541	\$137,547	\$141,673
Travel and Auto	\$166,075	\$180,651	\$184,541	\$188,547	\$192,673
Professional Memberships	\$12,731	\$13,113	\$13,506	\$13,912	\$14,329
Subscriptions	\$12,073	\$12,435	\$12,808	\$13,192	\$13,588
Memberships and Subscriptions	\$24,804	\$25,548	\$26,315	\$27,104	\$27,917
Office Telephone	\$8,400	\$8,652	\$8,912	\$9,179	\$9,454
9-1-1 Telephone Service	\$6,239,076	\$5,864,731	\$5,512,848	\$5,182,077	\$4,871,152
9-1-1 Enhancements	\$6,679,596	\$6,000,000	\$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	\$603,744	\$603,744	\$603,744	\$603,744	\$603,744
Total Utilities	\$13,575,816	\$12,523,477	\$12,173,244	\$5,844,172	\$5,534,998
Insurance	\$31,100	\$32,033	\$32,994	\$33,984	\$35,003
Insurance	\$31,100	\$32,033	\$32,994	\$33,984	\$35,003
Pub. Ed. Products/Services	\$100,750	\$103,773	\$106,886	\$110,092	\$113,395
Pub. Ed. Printing	\$95,200	\$98,056	\$100,998	\$104,028	\$107,148
Pub. Ed. Activities	\$168,950	\$174,019	\$179,239	\$184,616	\$190,155
Advertising	\$364,900	\$375,847	\$387,122	\$398,736	\$410,698
Total Expenses	\$23,094,163	\$22,114,825	\$21,865,847	\$15,645,568	\$15,453,038
Reserve Gain (Loss)	(\$9,331,754)	(\$7,854,615)	(\$7,075,464)	(\$296,292)	\$495,273
Estimated Ending Fund Balance	\$14,596,018	\$6,741,403	(\$334,061)	(\$630,352)	(\$135,079)

Updated: 07/23/2014

Tarrant County 9-1-1 District

Statement of Net Position and Governmental Fund Balance Sheet

September 30, 2013

	General	Adjustments	Statement of Net Position
ASSETS			
Cash and investments	\$22, 582,385	\$ -	\$22,582,385
Service fees receivable	753,418	-	753,418
Net pension asset	-	834,792	834,792
Nondepreciable capital assets		188,602	188,602
Depreciable capital assets, net	-	5,077,308	5,077,308
Total assets	<u>23,335,503</u>	<u>6,100,702</u>	<u>29,436,505</u>
LIABILITIES			
Accounts payable	474,175	-	474,175
Long-term liabilities:			
Due within one year	-	67,641	67,641
Due in more than one year	-	270,563	270,563
Total liabilities	<u>474,175</u>	<u>338,204</u>	<u>812,379</u>
FUND BALANCE/NET POSITION			
Fund balance:			
Unassigned	22,861,628	(22,861,628)	-
Total fund balance	<u>22,861,628</u>	<u>(22,861,628)</u>	<u>-</u>
Total liabilities and fund balance	<u>\$ 23,335,803</u>		
Net position:			
Net Investment in capital assets		5,265,910	5,265,910
Unrestricted		<u>23,358,216</u>	<u>23,358,216</u>
Total net position		<u>\$28,624,126</u>	<u>\$28,624,126</u>

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