

***CONTROL YOUR BUDGET,
CRUNCHING THE NUMBERS***

BY:

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Calhoun County 9-1-1 District

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WHERE DO I START?

UTILITIES

REVENUE

INSURANCE

EXPENSES

SALARIES

EQUIPMENT

LEGAL SERVICES

HELP!

REPAIRS

CONFERENCES

OFFICE SUPPLIES



REVENUE



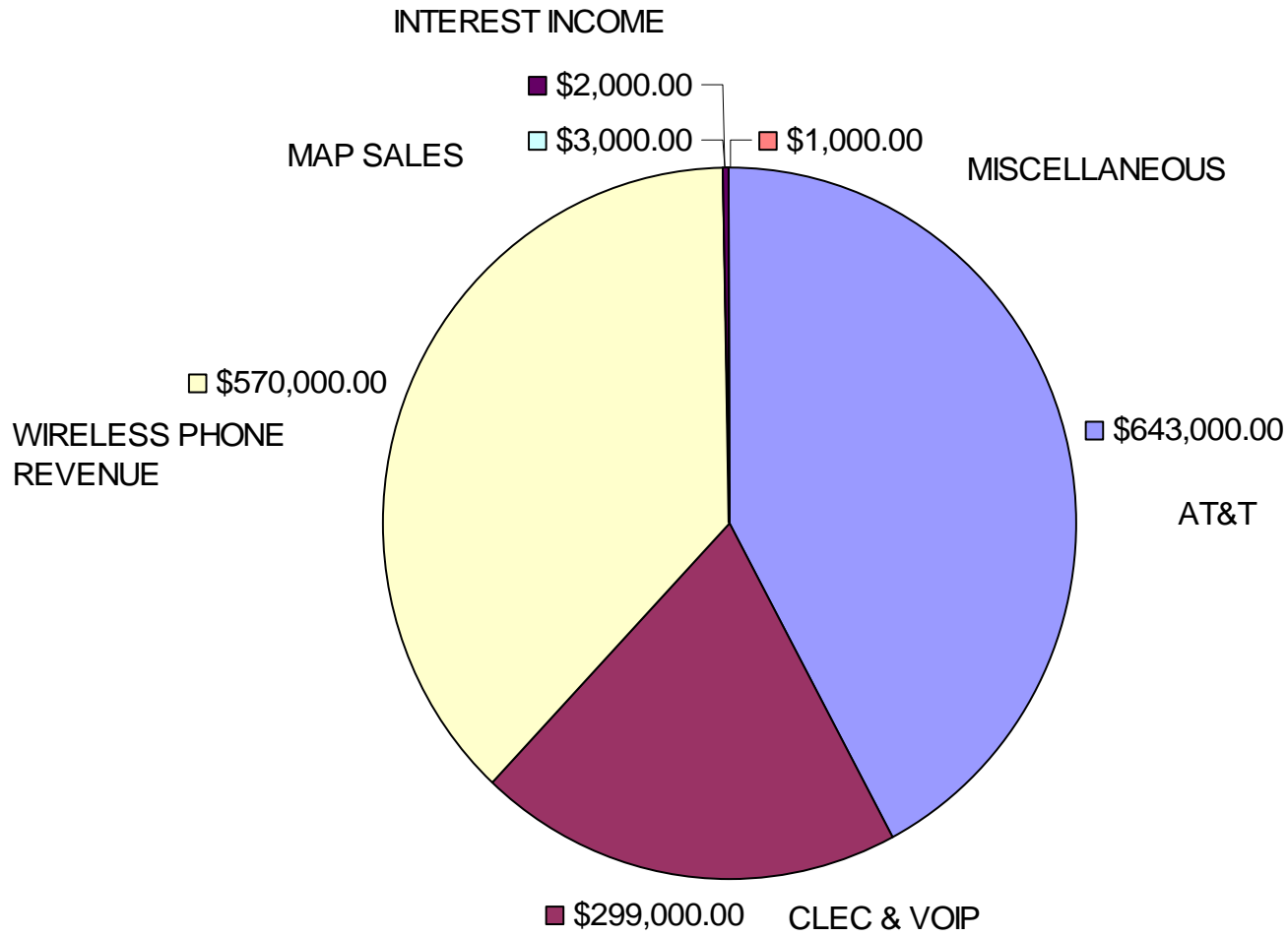
- **AT&T - LEC**
- **CLEC's & VOIP**
- **WIRELESS MONEY**
- **INTEREST**
- **MISCELLANEOUS**

(Remember to include the 1% admin fee on LEC, CLEC, VOIP & Wireless and 2% Wireless Board fee)

REVENUE

ACCT #	ACCOUNT TITLE	2009 BUDGET AMOUNT
601	AT&T REVENUE	\$643,000.00
605	CLEC / VOIP	\$299,000.00
615	WIRELESS REV.	\$570,000.00
620	MAP SALES	\$ 3,000.00
650	INTEREST INCOME	\$ 2,000.00
665	MISCELLANEOUS	<u>\$ 1,000.00</u>
TOTAL	OPERATING REVENUE	\$1,518,000.00

CALHOUN COUNTY 9-1-1 DISTRICT 2009 BUDGETED REVENUE



- AT&T Revenue
- CLEC & VOIP Income
- Wireless Phone Rev
- Map Sales
- Interest Income
- Miscellaneous

SALARY EXPENSES

- Full Time Salaries
- Part Time Salaries
- Overtime
- FUTA-Federal Unemployment Tax
- FICA-Federal Insurance
Contribution Act- Payroll Tax to fund
Soc. Sec. & Medicare
- SUI-State Unemployment
- Medicare
- Medical/Life Insurance
- Retirement Systems of
Alabama



SALARY EXPENSES

- **SALARIES** - Calculate each employees annual salary – include all rate increases, (step raise, merit raise, C.O.L.A) holiday pay, etc
- **EXAMPLE:**
 - TCI w/ hire date of 5/19 w/ beginning hourly rate of \$11.41
 - 10 pay periods at \$11.41 and 16 pay periods at \$11.75 per hour
 - $\$11.41 * 80 = \912.80 bi-weekly $\$912.80 * 10 = \$ 9,128.00$
 - $\$11.75 * 80 = \940.00 bi-weekly $\$940.00 * 16 = \$15,040.00$
 - \$288.90 = holiday
 - Annual budgeted salary for TCI = \$24,456.90

This process is done for every employee to determine accurate annual salaries

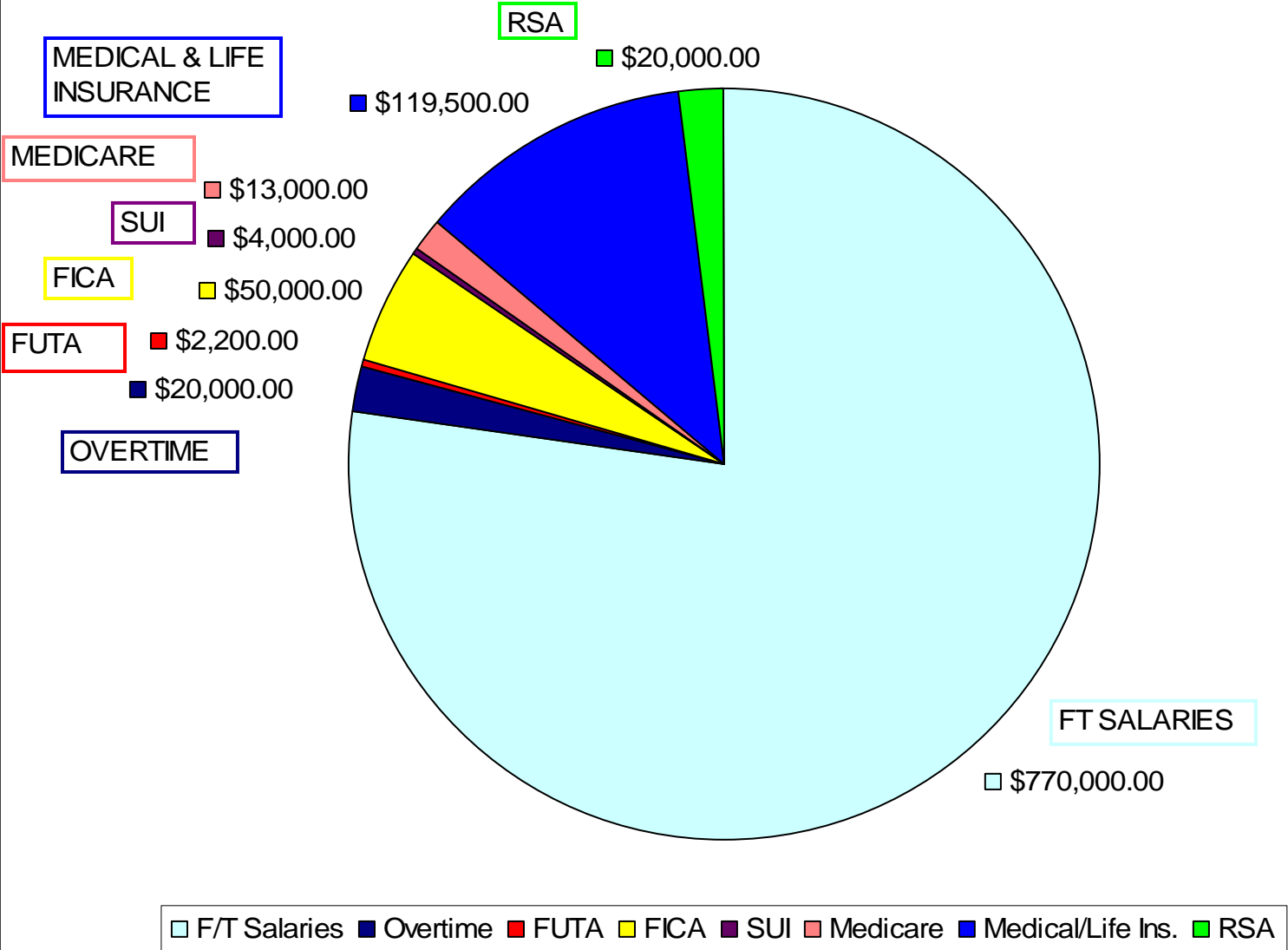
- **OVERTIME** – estimated amount to be used
 - **FUTA** – paid only on the 1st \$7,000 an employee earns
 - **FICA** – based on the total salaries, including OT
 - **SUI** – paid only on the 1st \$8,000 and employee earns
 - **Medicare** – based on the total salaries, including OT
 - **Medical/Dental & Life Insurance** – contact companies for estimate
- RSA** – take the 5% the employees contribute * your factor

ACCT #	ACCOUNT TITLE	2009 BUDGET AMOUNT
801	Full Time Salaries	\$770,000.00
802	Part Time Salaries	\$ 0.00
806	Overtime	\$ 20,000.00
816	FUTA	\$ 2,200.00
817	FICA	\$ 50,000.00
819	SUI	\$ 4,000.00
820	Medicare	\$ 13,000.00
822	Medical/Life Insurance	\$119,500.00
823	Retirement Systems (RSA)	\$ 20,000.00
TOTAL	SALARY EXPENSE	\$998,700.00

Percentage of Salary to Revenue

- **DIVIDE EACH LINE ITEM BY YOUR TOTAL REVENUE TO FIND PERCENTAGE**
- Our Total Salary Expense is 65.79% of our Revenue
- **EXAMPLES:**
 - $\$770,000.00 / \$1,518,000.00 = 50.72\%$ **FT Salaries**
 - $\$ 20,000.00 / \$1,518,000.00 = 1.32\%$ **Overtime**
 - $\$ 119,500.00 / \$ 1,518,000.00 = 7.87\%$ **Medical, Dental & Life Insurance**
 - $\$998,700.00 / \$1,518,000.00 = 65.79\%$ **Total Salary Expenses**

CALHOUN COUNTY 9-1-1 DISTRICT 2009 BUDGETED SALARY EXPENSES



ACCT #	ACCOUNT TITLE	2009 BUDGET AMOUNT
825	Workman's Comp. Ins.	\$ 8,000.00
840	Software Update Expense	\$ 3,000.00
845	Pre-Employment Testing	\$ 3,500.00
854	Advertising	\$ 1,200.00
880	Dues & Subscriptions	\$ 5,000.00
881	911 AT&T Service	\$140,000.00
882	911 Extra Line Expense	\$ 11,000.00
883	AT&T Admin Fee (1%)	\$ 6,430.00
886	Wireless 1% Admin	\$ 5,700.00
887	AL Wireless Board 2%	\$ 11,400.00

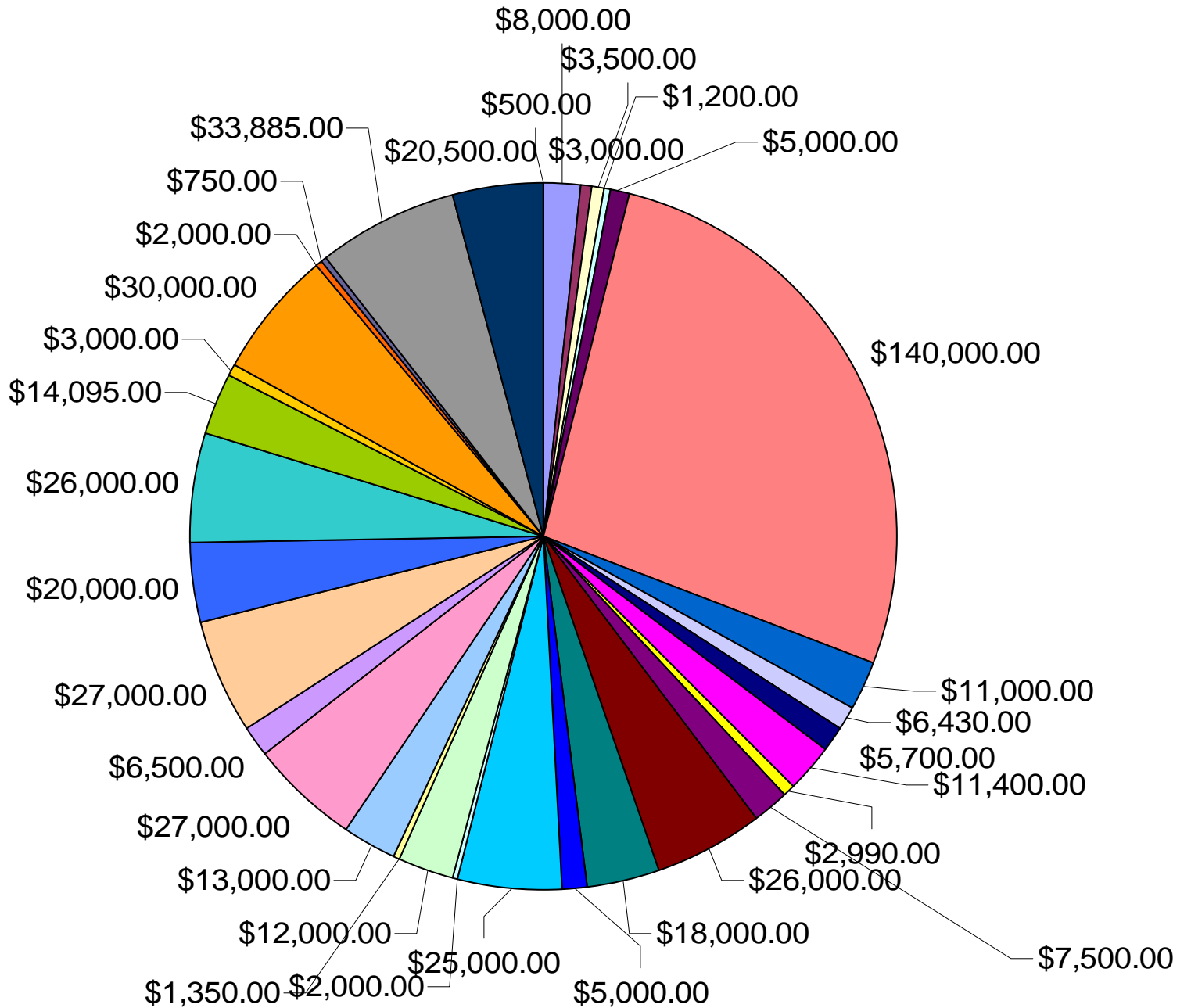
ACCT #	ACCOUNT TITLE	2009 BUDGET AMOUNT
888	CLEC Income 1%	\$ 2,990.00
905	Liability Insurance	\$ 7,500.00
906	Property/Crime Ins.	\$ 26,000.00
907	Supplies/Cleaning	\$ 18,000.00
909	Employee Physicals	\$ 5,000.00
910	Legal & Accounting	\$ 25,000.00
916	Miscellaneous	\$ 2,000.00
918	Office Supplies	\$ 12,000.00

ACCT #	ACCOUNT TITLE	2009 BUDGET AMOUNT
924	Postage	\$ 1,350.00
930	Building Repair/Mtce.	\$ 13,000.00
931	Equipment Repair/Mtce.	\$ 27,000.00
932	Meals	\$ 6,500.00
940	Training / Materials	\$ 27,000.00
941	Office Telephones	\$ 20,000.00
942	Travel	\$ 26,000.00
944	Maintenance of Vehicles	\$ 14,095.00
945	Road Sign Expense	\$ 3,000.00

ACCT #	ACCOUNT TITLE	2009 BUDGET AMOUNT
946	Alabama Power Co.	\$ 30,000.00
947	Alabama Gas	\$ 2,000.00
948	Water & Sewer	\$ 750.00
950	Fixed Assets	\$ 33,885.00
952	Map Department	\$ 20,500.00
960	Emp. Emergency Shelter	\$ <u>500.00</u>
	TOTAL EXPENSES	\$ 519,300.00
GRAND	TOTAL ALL EXPENSES	\$ 1,518,000.00

CALHOUN COUNTY 9-1-1 DISTRICT

2009 BUDGETED OTHER EXPENSES



QUESTIONS?

If there is anything that I can help you with, don't hesitate to contact me. My email address is:

c.abernathy@calhoun911.org

My telephone number is 256 237-9119 ext 221.

Thank you,
Charlene Abernathy
Calhoun County 9-1-1 District