

**UNION COUNTY GOVERNMENT**  
**INDEPENDENT ACCOUNTANTS' REPORT**  
**COST STUDY OF DISPATCH SERVICES**

**2012**



# Hudgens & Meyer LLC

CERTIFIED PUBLIC ACCOUNTANTS

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## **INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES**

Union County Government  
309 W. Market Street  
Union County Courthouse  
Jonesboro, IL 62952

Dear Board Members,

We have performed the procedures enumerated below, which were agreed to by Union County Board of Commissioners, solely to assist you with respect to determining the cost per Union County resident of providing dispatch services and also the cost of providing other public safety agencies with non-emergency dispatch services. Union County Government's management is responsible for the entity's accounting records and employee records. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and in compliance with OMB Circular A-87. The sufficiency of these procedures is solely the responsibility of those parties specified in the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Our procedures and findings are as follows:

### **PROCEDURES AND FINDINGS FOR DISPATCH SERVICES:**

#### **Procedure:**

We requested the employees involved in the Union County Sheriff's dispatch services function collect data indentifying their time spent on providing dispatch services functions.

#### **Finding:**

The Union County Sheriff's employees involved in the dispatch services function provided us with the requested information concerning the employees' time spent on the dispatch services function.

**Procedure:**

We reviewed and analyzed the data collected regarding costs of providing the dispatch services function.

**Finding:**

The review and analysis of the data collected produced a cost per dispatch services document.

**Procedure:**

We reviewed the applicable state statutes regarding the requirement for providing dispatching services for public safety agencies.

**Finding:**

We found that 50 ILCS 750/5 states:

*"The digits "9-1-1" shall be the primary emergency telephone number within the system, but a public agency or public safety agency shall maintain a separate secondary seven digit emergency backup number for at least six months after the "9-1-1" system is established and in operation, and shall maintain a separate number for nonemergency telephone calls."*

**Procedure:**

We obtained and reviewed overhead costs associated with the dispatch services function.

**Finding:**

Building overhead costs were allocated on the basis of square footage used by the dispatch services function as compared to the total square footage of the Union County Sheriff's Department in the Union County Courthouse.

**Procedure:**

We inquired as to when the current fees were last reviewed.

**Finding:**

There were no prior studies of dispatch costs or fees.

**Procedure:**

We inquired about the number of dispatch services calls serviced monthly and annually by public safety agency by the Union County Sheriff's Department for the years ended December 31, 2011 and 2012.

**Finding:**

The chart below details the calls serviced monthly and annually by public safety agency as recorded by the Union County Sheriff's Department for the years ended December 31, 2011 and 2012.

Union County Government  
Summary of Dispatch Calls  
2011 and 2012

	<u>E-911</u>	<u>Officer</u>	<u>Phone</u>	<u>Radio</u>	<u>Traffic</u>	<u>Walk-in</u>	<u>Auto-Call</u>	<u>Total</u>	<u>% E-911</u>
<b><u>ANNA</u></b>									
Anna 2011	620	23	397	3	18	0	0	1061	58.44%
Anna 2012	384	6	231	1	4	1	0	627	61.24%
Total 2 years	1004	29	628	4	22	1	0	1688	59.48%
<b><u>JONESBORO</u></b>									
Jonesboro 2011	224	133	674	2	217	63	104	1417	15.81%
Jonesboro 2012	188	182	584	0	249	38	77	1318	14.26%
Total 2 years	412	315	1258	2	466	101	181	2735	15.06%
<b><u>COBDEN</u></b>									
Cobden 2011	105	64	142	0	155	0	0	466	22.53%
Cobden 2012	130	70	183	0	152	1	0	536	24.25%
Total 2 years	235	134	325	0	307	1	0	1002	23.45%
<b><u>DONGOLA</u></b>									
Dongola 2011	55	14	98	1	30	1	0	199	27.64%
Dongola 2012	49	14	101	0	23	0	0	187	26.20%
Total 2 years	104	28	199	1	53	1	0	386	26.94%

**Procedure:**

We reviewed the time summaries for all employees involved with providing dispatch services function and inquired as to the allocable time percentage for each employee.

**Finding:**

Upon inquiry, the Union County Sheriff's Department provided us with estimates the individual employees' percentages of time allocated to the dispatch services function.

**Procedure:**

We requested the cost of the equipment and buildings used in the Union County Sheriff's dispatch services function.

**Finding:**

We were able to obtain the cost of the equipment and buildings used in the Union County Sheriff's dispatch services function.

**Procedure:**

We requested the fringe benefit costs of all employees providing dispatch services functions.

**Finding:**

We were able to obtain the fringe benefit costs of all employees providing dispatch services functions.

**Procedure:**

We requested that the Union County Sheriff's Department provide us with the cost of material used specifically for the dispatch services function.

**Finding:**

We were able to obtain the cost of material used specifically for the dispatch services function.

**Procedure:**

We reviewed all information supplied the by the Union County Sheriff's Department in order to determine the cost per Union County resident for providing dispatch services.

**Procedure**

We reviewed the latest census data for population information of the areas covered by the other public safety agencies.

**Findings:**

We found the following census data for populations of the areas covered by the other public safety agencies:

	<u># of Citizens per Census Data</u>
Population of Anna, IL	4434
Population of Jonesboro, IL	1816
Population of Cobden, IL	1155
Population of Dongola, IL	725

**Findings:**

Costs used for this study, as mentioned in the procedures listed above, were extracted from Union County Government's fiscal year ended November 30, 2012 accounting records. The calculated cost per Union County resident for dispatch services provided by the Union County Sheriff's Department provided is detailed below:

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Salaries	\$ 117,555.98
Fringe Benefits	55,548.55
Electric & Water	1,692.68
Building Maintenance expenses	2,167.24
Office Equipment Lease	2,449.02
Uniforms	1,243.99
Computer/hardware maintenance	18,746.22
Telephone, Fax & Internet	11,029.80
Office & Operating supplies	1,550.46
Depreciation - Building	19,411.12
Depreciation - Dispatch equipment	42,174.63
Bond interest expense	24,312.17
Insurance Expense	10,206.32
Total Costs for 2012	<u>\$ 308,088.16</u>
Total population of Union County, Illinois (per census data)	17,647
Cost per citizen	<u>\$ 17.46</u>

Additionally, the cost of providing non-emergency dispatch services for the other areas covered by public safety agencies is listed below. The cost of dispatch services for the other policing agencies was determined by multiplying the cost per resident by the number of residents in the area covered by the respective public safety agency. The amount of non-emergency dispatch services was determined by reviewing the call log detail for the years ended December 31, 2011 and 2012 and reducing the costs of dispatch services allocated to the other public safety agencies by the E-911 or emergency calls.

	# of Citizens per census data	Extended Cost	% applicable to 911 calls	Cost Reduction	Net Cost
Population of Anna, IL	4434	\$ 77,410.49	59.48%	(46,042.73)	\$ 31,367.76
Population of Jonesboro, IL	1816	31,704.43	15.06%	(4,775.95)	26,928.48
Population of Cobden, IL	1155	20,164.44	23.45%	(4,729.18)	15,435.25
Population of Dongola, IL	725	12,657.33	26.94%	(3,410.27)	9,247.07
		<u>\$ 141,936.69</u>		<u>\$(58,958.13)</u>	<u>\$ 82,978.56</u>

**Procedure:**

We completed the requested cost study in accordance with OMB Circular A-87.

**Findings:**

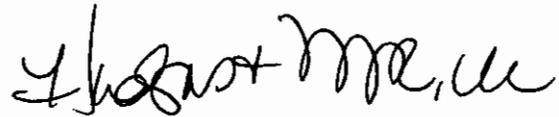
OMB Circular A-87 was reviewed during the completion of this cost study.

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We were not engaged to, and did not, conduct an audit, the objective of which would be the expression of an opinion, on the accounting records. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the Union County Sheriff's Department and the Union County Board and is not intended to be and should not be used by anyone other than those specified parties.

Respectfully submitted,



HUDGENS & MEYER, LLC  
Certified Public Accountants