



**Calhoun County
Consolidated Dispatch Authority**

Serving Our Community One Call at a Time

**Fiscal Year
2017
Budget**



Calhoun County Consolidated Dispatch Authority

Serving Our Community One Call at a Time

TO: CCCDA Governing Board of Directors

FROM: Richard Feole, Executive Director
Calhoun County Consolidated Dispatch Authority

DATE: November 8th, 2016

SUBJECT: Fiscal Year 2017 Budget Proposal

INTRODUCTION

I hereby present to you for consideration, my recommendation for Calhoun County Consolidated Dispatch Authority's (CCCD) Fiscal Year 2017 Budget. This proposal was prepared in accordance with Generally Accepted Accounting Principles and in compliance with the Uniform Budget and Accounting Act, as well as CCCDA's Fiscal Policies. The following Public Hearing Notice will be posted on CCCDA's website (www.calhouncounty911.org) and published in the Battle Creek Shopper and the Ad-visor & Chronicle:

NOTICE OF PUBLIC HEARING – 2017 BUDGET

The Calhoun County Consolidated Dispatch Authority's Governing Board of Directors will hold a public hearing on Tuesday, December 13th at 3:10 p.m. The purpose of the hearing will be for public to comment on the proposed budget for fiscal year ending December 31st, 2017. The 2017 proposed budget includes \$3,360,580 in revenues and expenditures totaling \$3,360,004.

The hearing will be held in the Law Library Conference Room on the third floor at the Calhoun County Administrative Building, 315 W. Green St., Marshall, Michigan. A copy of the proposed budget may be obtained and examined on our website at www.calhouncounty911.org or from the Calhoun County Consolidated Dispatch Authority Administrative Office (315 W. Green St., Room #1-800, Marshall, Michigan) between the hours of 9:00 a.m. and 3:00 p.m.; Monday through Friday.

The recommended 2017 Budget includes estimated revenues of \$3,360,580 and expenditures totaling \$3,360,004; resulting in a \$576 surplus. This budget is separated into THREE (3) Business Units:

- **2911 – General Dispatch Operations**
All revenue and expenditures related to normative 911 and public safety dispatch services.
- **2912 – CCCDA Training**
Dedicated training fund revenue received from the State of Michigan and all expenditures related to State 9-1-1 Committee approved training.
- **2913 – Special Projects**
Revenues and Expenditures related to special projects CCCDA is working on. Special projects are typically those that CCCDA is collaborating on with other governmental units. In some cases, this may include revenues and expenditures from other units of government.

REVENUES

An itemized list of revenue sources is listed on page 8. I anticipate all 911 surcharge revenues (local and State) will remain stable for 2017. This includes the dedicated training funds to assist PSAPs in meeting the State's minimum training standards for Emergency (9-1-1) Telecommunicators.

For the years of 2014 and 2015, CCCDA was able to hold the Call for Service Formula "Revenue to be Generated" constant at \$2,469,000. In 2016, the Call for Service revenue was reduced to \$2,250,000, saving local municipalities \$219,000. I am pleased to announce that for 2017, the revenue generated from the call for service formula is being reduced another \$23,000. 2017 Call for service revenue will be \$2,227,000.

INSURANCES

CCCD A will continue to offer the same self-funded Health, Vision, and Dental plans to full-time employees. The CB1 plan that was offered last year has been discontinued by Calhoun County and is no longer available for CCCDA staff. In addition, full-time employees electing the health insurance can participate in the CareHere Health and Wellness Center. This clinic provides an opportunity for employees to pick up prescriptions, see doctors for colds or chronic conditions, and generally improve their overall health.

At the time that this budget proposal was written, final health insurance plan decisions had not been made. There is the possibility of CCCDA moving to a fully funded insurance plan that would remove the agency from liability for large claims. The rates used for the budget were

based on not changing to a different plan for 2017. Once the final decision has been made, the budget proposal could be adjusted for the new rates, possibly a reduction in overall health plan cost.

Health

This proposal complies with Public Act 152 of 2011 by electing the “Hard Cap” option. The cost limitations for Public Employer Contributions to Medical Benefit Plans for calendar year 2017 were increased 3.3% and are detailed on Page 9 and are listed below:

- \$6,344.80 for single person plans
- \$13,268.93 for individual/spouse plans
- \$17,304.02 for family plans

Page 10 identifies the annual and monthly premiums for the two Health Plans and also provides the “per pay” cost share for the employees. The illustrative rates annual total had a 9.2% total increase.

Dental

CCFDA will continue to offer full-time employees the core (base) Dental plan as well as a buy-up option. CCCDA will pay for the CORE option and if the employee elects the buy-up option, he/she is responsible for the cost of the buy-up. Page 11 summarizes the renewal rates for the base and buy-up plans which reflect a increase of 1.0% on the Core option and a 2.7% reduction on the buy-up.

Vision

CCFDA will continue to offer full-time employees vision insurance at no cost. Page 12 summarizes the renewal rates for CCCDA’s vision plan.

PERSONNEL/POSITION BUDGET

The 2017 personnel proposal includes the same number of positions and statuses approved in 2016. The following is a list of positions by classification:

- | | |
|--|-----------------------------------|
| 26 - Full-time Emergency Telecommunicators | 1 - Full-time CAD Administrator |
| 2 - Part-time Emergency Telecommunicators | 1 - Full-time Executive Assistant |
| 4 - Full-time Dispatch Supervisors | 1 - Full-time Deputy Director |
| | 1 - Full-time Executive Director |

As part of this proposal, I recommend the following wage scale adjustments (cost-of-living adjustments):

- ✓ Full-time Emergency Telecommunicators – 1.75% wage scale increase effective the first full payroll period beginning on or after January 1, 2017 (agreed to in the collective bargaining agreement).
- ✓ Part-time Emergency Telecommunicators – 1.75% wage scale increase effective January 1, 2017.
- ✓ Full-time Dispatch Supervisors – 1.75% wage scale increase effective January 1, 2017.
- ✓ Full-time CAD Administrator - 1.75% wage scale increase effective January 1, 2017.
- ✓ Full-time Executive Assistant – 1.75% wage scale increase effective January 1, 2017.
- ✓ Full-time Deputy Director - 1.75% wage scale increase effective January 1, 2017.
- ✓ Full-time Executive Director – no change.

DEFINED BENEFIT RETIREMENT COSTS

Pages 13-15 are excerpts from CCCDA's annual actuarial valuation conducted by Municipal Employees' Retirement System (MERS) for the three defined benefit plans/divisions (which were all closed in 2009). The plans/divisions are funded at the following percentages: 01-Admin – 89.3%, 10-Supervisors – 96.7%, & 11-Emergency Telecommunicators – 110.9%. The actuarial resulted in a required minimum employer contribution of \$1,118 per month or \$13,416 for the year.

After the actuarial valuation was conducted in 2015, MERS had made two significant changes in their methods of valuation computation:

1. Investment Rate of Return Assumption
MERS lowered the Rate of Return Assumption for all assets from 8% to 7.75%. This will result in increased costs for CCCDA as less pension payments will come from investment earnings.
2. Amortization Policy
Historically, CCCDA's pension plans have used a rolling amortization period of 20 years to amortize payments toward unfunded accrued liability (UAL). To decrease contribution volatility, MERS reduced the amortization period for "Closed Plans" to a 10 year fixed period.

CCDA will continue making additional payments into our DB accounts to help eliminate any large increases in future years. As was budgeted for 2016, the following amounts will be budgeted for 2017 also.

<u>PENSION PLAN</u>	<u>MONTHLY</u>	<u>ANNUAL</u>
01–Administrators (1)	\$485	\$5,820
10–Supervisors (5)	\$1,515	\$18,180
11–Emergency Telecommunicators (18)	\$500	\$6,000
TOTALS:	\$2,500	\$30,000

Based on this approach, CCCDA will experience a consistent \$30,000 contribution to the defined benefit plans each year thru 2021. This annual contribution is built into the 2017 Budget proposal under the Retirement CCCDA MERS DB line item account: 2911-725.010.

MAINTENANCE/SERVICE CONTRACTS

Page 16 details all maintenance and service contracts with vendors as well as cost share agreements with other municipalities.

I anticipate a reduction in overall expenditures for this category in 2017 as a result of the purchase of a new NG911 compatible phone system where maintenance and warranty for the next 3 years were negotiated into the purchase of the system. Also a new voice logger was purchased in 2016 and all warranty and maintenance for next 5 years was negotiated into the contract.

OPERATIONAL PROJECTS

There are five (5) operational projects recommended as part of this proposal that are listed on Page 17. They are:

BCPD Tower site-\$64,000

This project will include adding a shelter at the tower site for all radio equipment currently located within the BCPD building that is scheduled to be replaced. The amount budgeted will allow for utilities to be run to the shelter, replacing of the generator and other site improvements.

City Fire VHF System-\$20,000

This project will continue enhancements to the City Fire VHF system that were started in 2016. A microwave link will be established from BCPD tower site to a new site on a Battle Creek water tower west of the airport, enhancing radio coverage for western boundaries of Battle Creek Fire Department

Dispatch Server replacement- \$15,000

Replace older server that runs several applications with new server with redundant hard drives. Update to Windows Server 2012.

Dispatch MCC5500 PC and radio hardware replacement-\$85,000

Replace MCC5500 radio hardware with APX mobiles and replace radio system PC's in dispatch center.

CAD PC's-\$13,000

Replace CAD PC's at the consoles.

DEBT SERVICES

I am pleased to advise you that CCCDA has no outstanding debt service payments scheduled for fiscal year 2017.

CONCLUSION

This memorandum is to be utilized as a guide while reviewing the budgetary documentation and itemized spreadsheets contained herein that will further explain CCCDA's anticipated revenues and expenditures (personnel, maintenance and service contracts, projects, and debt services) for the forthcoming fiscal year.

If you have any questions or concerns regarding this budgetary proposal, please feel free to contact me at (269) 781-9709 or via email at rfeole@calhouncountymi.gov.

2017 Revenue Sources

Agency/Entity Received From:	Explanation/Description of Revenue	Busn. Unit	2014 Actual	2015 Actual	2016 Budget	2017
<i>607.015 - Department Fees FOIA</i>						
Various Individuals/Entites	Fees associated to the fulfillment of Freedom of Information Act requests.	2911	\$939	\$679	\$350	\$0
<i>615.010 - Surcharges State</i>						
State of Michigan	Department of Treasury distributes State Surcharge revenues quarterly. These revenues are generated based on a .19 cent State Surcharge and distributed to counties based on 60% per capita and 40% equally.	2911	\$308,348	\$307,565	\$304,000	\$305,000
State of Michigan	State 9-1-1 Committee Training Funds - these funds can only be utilized for approved training courses and are distributed twice each year.	2912	\$32,484	\$31,465	\$35,000	\$35,000
<i>615.020 - Surcharges 911</i>						
Various Service Suppliers	These revenues are generated from the Calhoun County Local 9-1-1 Surcharge of .60 cents. Service suppliers collect and remit this revenue to the County Treasurer.	2911	\$800,303	\$778,426	\$500,000	\$775,000
		2913	\$0	\$0	\$300,000	\$0
<i>615.030 - Surcharges Local Service</i>						
Calhoun County Service Users - All Municipalities	Call for Service (CFS) formula "Revenue to be Generated"	2911	\$2,469,000	\$2,471,394	\$2,250,000	\$2,227,000
		2913	\$0	\$10,902	\$0	\$0
Marshall Area Fire Fighters Ambulance Authority	Contractual Agreement with MAFFAA for receiving and dispatching normative hospital transfer calls for service.	2911	\$12,500	\$12,500	\$12,500	\$12,500
Calhoun County Intermediate School District	Tower Space Lease Agreement with CISD for use of the 18 1/2 Mile Road tower. Administrative and utility cost recovery only.	2911	\$0	\$0	\$1,200	\$1,200
Calhoun County Road Department	Radio communciations infrastructure cost share agreement (Utilities at Sonoma and Albion tower sites, maintenance and support on three 4.9 MHz microwave paths, shelter, HVAC, and generator).	2911	\$0	\$0	\$2,980	\$2,980
Dept. of Veteran Affairs PD	The VA utilizes four (4) MCT licenses to connect to LEIN and process general queries. The VA Police Department pays for the annual maintenance and support on said licenses.	2911	\$700	\$900	\$900	\$900
<i>664.000 - Interest and Dividends Revenue</i>						
Chemical Bank	Interest and Dividends Revenue	2911	\$1,300	\$1,000	\$1,158	\$1,000
<i>671.00 - Miscellaneous Revenue</i>						
Multiple	Miscellaneous Revenues: FireKeepers Local Revenue Sharing Board Disbursements, etc.	2911	\$14,555	\$0	\$0	\$0
<i>676.00 - Reimbursements Miscellaneous</i>						
SMPA Members	Cost-shares for Southern Michigan PSAP Alliance Members	2913	\$0	\$17,936	\$0	\$0

REVENUE TOTAL:	\$3,640,129	\$3,632,767	\$3,408,088	\$3,360,580
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STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

RICK SNYDER
GOVERNOR

NICK A. KHOURI
STATE TREASURER

September 20, 2016

**PUBLIC EMPLOYER CONTRIBUTIONS TO MEDICAL BENEFIT PLANS
ANNUAL COST LIMITATIONS – CALENDAR YEAR 2017**

For a medical benefit plan coverage year beginning on or after January 1, 2012, MCL 15.563, as amended by 2013 Public Act 270, sets a limit on the amount that a public employer may contribute to a medical benefit plan.

For medical benefit plan coverage years beginning on or after January 1, 2013, MCL 15.563 provides that the dollar amounts that are multiplied by the number of employees with each coverage type be adjusted annually. Specifically, the dollar amounts shall be adjusted, by October 1 of each year, by the change in the medical care component of the United States consumer price index for the most recent 12-month period for which data are available. For calendar year 2016, the limit on the amount that a public employer may contribute to a medical benefit plan was set to the sum of the following:

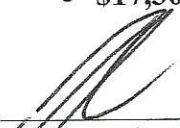
- \$ 6,142.11 times the number of employees and elected public officials with single-person coverage
- \$12,845.04 times the number of employees and elected public officials with individual-and-spouse coverage or individual-plus-1-nonspouse-dependent coverage
- \$16,751.23 times the number of employees and elected public officials with family coverage.

The limits for 2017 equal the 2016 limits increased by **3.3 percent**. The 3.3 percent is the percentage change in the medical care component from the period September 2014-August 2015 to the period September 2015-August 2016.

Thus, for medical benefit plan coverage years beginning on or after January 1, 2017, the limit on the amount that a public employer may contribute to a medical benefit plan equals the sum of the following:

- **\$ 6,344.80** times the number of employees and elected public officials with single-person coverage
- **\$13,268.93** times the number of employees and elected public officials with individual-and-spouse coverage or individual-plus-1-nonspouse-dependent coverage
- **\$17,304.02** times the number of employees and elected public officials with family coverage.

September 20, 2016



Nick A. Khouri
State Treasurer

CALHOUN COUNTY CONSOLIDATED DISPATCH AUTHORITY

2017 Health Insurance Rates for ALL Staff

SCENARIO: Hard Cap Allowance utilized as the base throughout all plans. Employee responsible for all costs above the PA 152 Hard Cap Allowance.

ANNUAL PREMIUMS		% Change	2016 Rates				2017 Rates			
2016	2017		Plan Monthly Cost	CCGDA Monthly Cost	Employee Contribution Per Month	Per Pay	Plan Monthly Cost	CCGDA Monthly Cost (Hard Cap)	Employee Contribution Per Month	Per Pay
CB1										
Single	\$8,615.93	NA	\$717.99	\$511.84	\$511.84	\$95.15	NA			
Dual	\$17,231.72	NA	\$1,435.98	\$1,070.42	\$365.56	\$168.72	NA			
Family	\$23,521.37	NA	\$1,960.11	\$1,395.94	\$564.17	\$260.39	NA			
CB3 (Standard Plan)										
Single	\$7,490.45	\$8,175.96	\$624.20	\$511.84	\$112.36	\$51.86	\$681.33	\$528.73	\$152.60	\$70.43
Dual	\$14,980.79	\$16,351.92	\$1,248.40	\$1,070.42	\$177.98	\$82.14	\$1,362.66	\$1,105.74	\$256.92	\$118.58
Family	\$20,448.87	\$22,320.48	\$1,704.07	\$1,395.94	\$308.13	\$142.21	\$1,860.04	\$1,442.00	\$418.04	\$192.94
FB3 (High Deductible with HSA)										
Single	\$5,627.37	\$6,279.72	\$593.95	\$511.84	\$82.11	\$37.90	\$648.31	\$528.73	\$119.58	\$55.19
Dual	\$11,254.87	\$12,559.68	\$1,187.91	\$1,070.42	\$117.49	\$54.22	\$1,296.64	\$1,105.74	\$190.90	\$88.11
Family	\$15,362.95	\$17,043.72	\$1,530.25	\$1,395.94	\$134.31	\$61.99	\$1,670.31	\$1,442.00	\$228.31	\$105.37

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2016 Rates	
CCGDA	EMPLOYEE
Total Monthly Cost:	\$27,966.26
Total Yearly Cost:	\$335,595.08
	\$45,521.26

2017 Rates	
CCGDA	EMPLOYEE
Total Monthly Cost:	\$24,322.33
Total Yearly Cost:	\$291,867.96
	\$56,328.24

P.A. 152: YES	
Hard Cap Allowance	CCGDA Allowed Cost
\$6,142.11	
\$12,845.04	\$282,544.65
\$16,751.23	

P.A. 152: YES	
Hard Cap Allowance	CCGDA Allowed Cost
\$6,344.80	
\$13,268.93	\$291,868.63
\$17,304.02	

2017 Renewal Report
 CCCDA Dental Renewal
 Self Funded

		Delta Dental	
Benefits	Self Funded / ASO Core	Self Funded / ASO Buy-Up	Self Funded / ASO Buy-Up
Class I (Preventative Care)	100%	100%	100%
Class II (Basic Restorative)	50%	80%	80%
Class III (Major Restorative)	50%	80%	80%
Class IV (Orthodontia - up to age 19)	50%	50%	50%
Annual Deductible	\$0	\$0	\$0
Annual Maximum (Classes II & III)	\$1,000	\$1,000	\$1,000
Lifetime Maximum (Class IV only)	\$1,000	\$1,000	\$1,000
Plan Limits			
Fluoride Treatments	1x per year to age 19	1x per year to age 19	1x per year to age 19
Bitewing X-rays (all ages)	1x per year - under age 15 1x every 2 years - ages 15+	1x per year - under age 15 1x every 2 years - ages 15+	1x per year - under age 15 1x every 2 years - ages 15+
Full Mouth X-rays (all ages)	1x every 7 years	1x every 7 years	1x every 7 years
Financials			
Self Funded Rates	Core	Buy-up	Renewal
Administrative Fee	20	14	\$5.46
Rate Guarantee	January 1, 2020		
Monthly Fixed Costs		\$109	\$76
Annual Fixed Costs		\$1,310	\$917
\$ Difference from Current		---	---
% Difference from Current		---	---
Illustrative Rates	Core	Buy-up	Renewal
Employee Only	6	5	\$20.52
Employee + 1	7	0	\$40.92
Employee + 2 or more	7	9	\$78.64
Estimated Monthly Fixed Costs		\$960	\$1,145
Estimated Annual Fixed Costs		\$11,520	\$13,739
\$ Difference from Current		---	---
% Difference from Current		---	---

Notes:
 1) This is intended to be an easy to read summary. Where differences between this and the contract occur, the contract will prevail.
 2) Headcounts were provided by Delta Dental as of 7/14/16.
 3) Additional cost to add Delta Dental assigned ID's will increase the Administrative Fee by \$0.07 per month to \$5.26 for 2017.

2017 Renewal Report

Vision Renewal
Self Funded

BCBSM	
VSP Network (Self Funded / ASO)	
In-Network / Out-of-Network	
Exam Copay	\$5
\$ Coverage Limit	\$5
\$ Coverage Limit	No Limit
Standard Frames and/or Standard Lenses Copay	A combined \$10
Standard Lenses - \$ Coverage Limit	No Limit
Standard Frames - \$ Coverage Limit	Up to predetermined amount based on lens type
Contact Lenses Copay - medically necessary w/ prior authorization	\$130
\$ Coverage Limit	\$10
Contact Lenses Copay - elective	No Limit
\$ Coverage Limit	\$210
Contact Lenses Copay - elective	No Copay
\$ Coverage Limit	\$130
\$ Coverage Limit	\$105
Frequency	
Exam	12 Months
Lenses	12 Months
Frames	12 Months
Contact Lenses	12 Months
Illustrative Rates	
	Current
Single	\$5.51
Double	\$13.23
Family	\$16.54
	Renewal
Single	\$7.41
Double	\$14.82
Family	\$24.61
Admin Fee	Included in Medical

Notes:

- 1) This is intended to be an easy to read summary. Where differences between this and the contract occur, the contract will prevail.
- 2) Federal and State taxes and fees are included in the above rates.



Actuarial Accrued Liabilities and Valuation Assets As of December 31, 2015

Table 6

Division	Actuarial Accrued Liability	Valuation Assets ¹	Percent Funded	Unfunded (Overfunded) Accrued Liabilities
01 - Administrators				
Active Employees	\$ 0	\$ 0	0.0%	\$ 0
Vested Former Employees	0	0	0.0%	0
Retirees And Beneficiaries	318,869	284,638	89.3%	34,231
Pending Refunds	<u>0</u>	<u>0</u>	0.0%	<u>0</u>
Total	\$ 318,869	\$ 284,638	89.3%	\$ 34,231
10 - Supervisors				
Active Employees	\$ 963,687	\$ 914,571	94.9%	\$ 49,116
Vested Former Employees	0	0	0.0%	0
Retirees And Beneficiaries	540,516	540,516	100.0%	0
Pending Refunds	<u>0</u>	<u>0</u>	0.0%	<u>0</u>
Total	\$ 1,504,203	\$ 1,455,087	96.7%	\$ 49,116
11 - Emergency Telecom				
Active Employees	\$ 2,364,015	\$ 2,762,309	116.8%	\$ (398,294)
Vested Former Employees	220,629	220,629	100.0%	0
Retirees And Beneficiaries	1,080,290	1,080,290	100.0%	0
Pending Refunds	<u>2,718</u>	<u>2,718</u>	100.0%	<u>0</u>
Total	\$ 3,667,652	\$ 4,065,946	110.9%	\$ (398,294)
Total Municipality				
Active Employees	\$ 3,327,702	\$ 3,676,880	110.5%	\$ (349,178)
Vested Former Employees	220,629	220,629	100.0%	0
Retirees and Beneficiaries	1,939,675	1,905,444	98.2%	34,231
Pending Refunds	<u>2,718</u>	<u>2,718</u>	100.0%	<u>0</u>
Total Participants	\$ 5,490,724	\$ 5,805,671	105.7%	\$ (314,947)

¹ Includes both employer and employee assets.

Please see the Comments on Asset Smoothing.

See the MERS Fiscal Responsibility Policy on the MERS website at:

http://www.mersofmich.com/Portals/0/Assets/PageResources/MERS/PlanDocument/Pension/MERSPlanDocument_Section46.pdf.

Funded Ratio and Required Employer Contributions

The MERS Defined Benefit Plan is an agent multiple-employer plan, meaning that assets are pooled for investment purposes but separate accounts are maintained for each individual employer. Each municipality is responsible for their own plan liabilities; MERS does not borrow from one municipality's account to pay for another.

The funded ratio of a plan is the percentage of the dollar value of the accrued benefits that is covered by the actuarial value of assets.

Your Funded Ratio:

For comparison purposes, we have included your December 31, 2015 funded ratio if it had been calculated under the previous assumptions. Note: Your actual funded level as of December 31, 2015 is the amount listed under the new assumptions.

	New Assumptions	Previous Assumptions	
	12/31/2015	12/31/2015	12/31/2014
Funded Ratio	106%	112%	117%

Michigan Law requires that pension plans be pre-funded, meaning money is set aside now to pay for future benefits. Pension plans are usually funded by employer and employee contributions, and investment income.

How quickly a plan attains the 100% funding goal depends on many factors such as:

- The current funded ratio
- The future experience of the plan
- The amortization period

It is more important to look at the trend in the funded ratio over a period of time than at a particular point in time.

Your Required Employer Contributions:

Your computed employer contributions are shown in the following table. Employee contributions, if any, are in addition to the computed employer contributions. Note: Your minimum required contribution is the amount listed under the new assumptions, with phase-in. For comparison purposes, we have included your computed employer contribution if it had been calculated under the previous assumptions.

	Percentage of Payroll				Monthly \$ Based on Valuation Payroll			
	New Assumptions		Previous Assumptions		New Assumptions		Previous Assumptions	
	Phase-in	Full Impact			Phase-in	Full Impact		
Valuation Date:	12/31/2015	12/31/2015	12/31/2015	12/31/2014	12/31/2015	12/31/2015	12/31/2015	12/31/2014
Fiscal Year Beginning:	January 1, 2017	January 1, 2017	January 1, 2017	January 1, 2016	January 1, 2017	January 1, 2017	January 1, 2017	January 1, 2016
Division								
01 - Administrators	-	-	-	-	\$ 158	\$ 246	\$ 137	\$ 42
10 - Supervisors	-	-	-	-	2,160	2,592	2,054	1,076
11 - Emergency Telecom	-	-	-	-	0	0	0	0
Municipality Total					\$ 2,318	\$ 2,838	\$ 2,191	\$ 1,118

Under the new assumptions, both the full impact and the phased in employer contribution requirements are shown in the table above. The phase in allows the employer to spread the increase of the new actuarial assumptions over 5 fiscal years. By default, MERS will invoice you the phased in contribution amount. However, MERS strongly encourages employers to contribute more than the minimum required contribution, including paying the full amount of the impact of the changes, if possible.

Employee contribution rates reflected in the valuations are shown below:

Valuation Date:	Employee Contribution Rate	
	12/31/2015	12/31/2014
Division		
01 - Administrators	2.00%	2.00%
10 - Supervisors	4.16%	4.16%
11 - Emergency Telecom	7.30%	7.30%

The employer may contribute more than the minimum required contributions, as these additional contributions will earn investment income and may result in lower future contribution requirements. **MERS strongly encourages employers to contribute more than the minimum contribution shown above.**

Assuming that experience of the plan meets actuarial assumptions:

2017 Maintenance/Service Contracts and Cost Share Agreements

Vendor	Description	2014	2015	2016	2017 Budget
AT&T	Vesta Pallas 9-1-1 Phone System - CPE Support - Time and Materials	\$27,819	\$28,000	\$25,000	\$0
AT&T	Vesta Pallas 9-1-1 Phone System				\$0
Bridgeway Cummins	Primary PSAP Generator maintenance and service	\$1,511	\$1,550	\$1,576	\$1,600
CORE Technologies	Support for MultiBridge Enterprise & 3 Talon Licenses (added in 2012)	\$1,905	\$1,998	\$2,095	\$2,100
Critical System Service	Maintenance & 24/7 Response for Air Handling Systems	\$5,808	\$5,981	\$5,981	\$6,000
DSS Corporation	Equature Recording System (1st yr included w/purchase)	\$5,200	\$5,115	\$5,400	inc
Eaton	UPS Maintenance/Service	\$4,464	\$4,600	\$5,000	\$5,000
ESRI	Map Editor for CAD Map	\$2,200	\$2,200	\$2,000	\$2,200
Midwest Communications	Tower Lease - Girard Rd (Contractual 2% increase each year)	\$10,925	\$11,144	3790*	\$0
Motorola	CAD and MCT Software Support/Maintenance	\$145,000	\$0	\$0	\$0
SunGard Public Sector	CAD and MCT Software Support/Maintenance	\$60,712	\$63,731	\$66,459	\$67,570
Stratus Technologies	CAD Server - Stratus ftServer 2700	\$5,988	\$5,988	\$5,988	\$6,300
<i>Pictometry/Calhoun County</i>	Cost Share Agreement with Calhoun County for Pictometry	\$0	\$20,207	\$20,207	\$20,207
MPSCS	800 MHz Radio System Mic Fees for portable radios	\$1,000	\$1,000	\$1,000	\$1,000
MPSCS	Maintenance on MPSCS Tower Microwave - Teki to BC	\$9,000	\$7,500	\$7,500	\$10,000
MSP - CJIS Division	LGNet Connection	\$7,000	\$7,000	\$7,000	\$7,000
InTime Services, Inc.	Scheduling Software annual maintenance	\$0	\$3,300	\$0	\$0
NotePage	Paging Software (TWO Interfaces and THREE Connectors)	\$600	\$650	\$750	\$800
Priority Dispatch	ProQA Software and 3 Cardsets Support/Maintenance	\$5,282	\$5,282	\$5,282	\$5,300
Motorshop Electric	TWO Preventative Maintenance Checks for Tower Site Generators	\$0	\$0	\$0	\$7,000
<i>Roe Comm</i>	Township Fire Simulcast System	x	\$3,200	\$15,000	\$8,500
	County Fire Simulcast System	x	x		\$9,000
Radio Communications	City Fire and Page/Siren Systems, Backup Systems, & MCC5500 Consoles	\$50,000	\$50,000	\$32,668	\$32,000
Radio Communications	Tower Lease (176 Meachem Ave - Contractual 2% increase each year)	\$15,282	\$15,587	\$15,899	\$16,567
DJ Lawn & Landscaping	Tower Site mowing and plowing	x	\$6,000	\$7,500	\$7,500
Various Vendors	Time and materials contracts with various vendors.	\$10,000	\$10,000	\$10,000	\$10,000
TOTAL:		\$369,696	\$260,033	\$242,305	\$225,644

2017 CCCDA Operational Projects

PROJECT and/or EQUIPMENT:	Description	ACCOUNT #	AMOUNT
MCC5500 PC and radio hardware refresh	Replace MCC5500 radio hardware with APX mobiles and replace radio system PC's in dispatch center	261.901.2911.980.0 00	\$85,000
Server replacement	Replace older server that runs several applications with new server with redundant hard drives and update to Windows Server 2012	261.901.2911.980.0 00	\$15,000
Battle Creek tower site	Add shelter, HVAC, Generator and enlarge fencing for downtown Battle Creek tower site	261.901.2911.980.0 00	\$64,000
CAD PC's	replace CAD PC's at consoles	261.901.2911.980.0 00	\$13,000
City Fire VHF enhancements	.Add receivers to Battle Creek water tower and establish microwave link from downtown to water tower site near Fort Custer	261.901.2911.980.0 00	\$20,000
Account Subtotals:			
			\$197,000

TOTAL: \$197,000



Calhoun County Consolidated Dispatch Authority 2017 Proposed Budget



Account Number	Description	2013 Actual Amount	2014 Actual Amount	2015 Actual Amount	2016 Budget (Oct. 2016)	2017 PROPOSED Budget
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REVENUES

Business Unit: 2911 - Dispatch Operations						
400.050	Carry Over (use of fund balance)	\$296,937	\$305,634	\$0	\$0	\$0
607.015	Department Fees FOIA	\$676	\$939	\$679	\$8	\$8
615.010	Surcharges State	\$307,281	\$308,348	\$307,565	\$155,073	\$305,000
615.020	Surcharges 911	\$810,149	\$800,303	\$778,426	\$398,242	\$775,000
615.030	Surcharges Local Service	\$2,412,374	\$2,484,350	\$2,471,395	\$2,262,500	\$2,244,580
664.000	Interest and Dividends Revenue	\$672	\$1,075	\$1,075	\$1,402	\$1,000
671.000	Miscellaneous Revenue	\$17,883	\$14,555	\$14,555	\$16,306	\$0
Business Unit Total: 2911 - Dispatch Operations		\$3,845,972	\$3,915,204	\$3,573,696	\$2,833,531	\$3,325,580

Business Unit: 2912 - CCCDA Training						
400.050	Carry Over (use of Training fund balance)	\$0	\$11,592	\$0	\$0	\$0
615.010	Surcharges State	\$38,056	\$32,484	\$0	\$36,000	\$35,000
Business Unit Total: 2912 - CCCDA Training		\$38,056	\$44,076	\$0	\$36,000	\$35,000

Business Unit: 2913 - Special Projects						
400.050	Carry Over (use of fund balance)	\$245,902	\$0	\$0	\$0	\$0
615.020	Surcharges 911	\$0	\$0	\$0	\$0	\$0
615.030	Surcharges Local Service	\$0	\$0	\$9,196	\$0	\$0
676.000	Reimbursements Miscellaneous	\$0	\$0	\$17,935	\$0	\$0
696.030	Proceeds Loan	\$250,000	\$0	\$0	\$0	\$0
Business Unit Total: 2913 - Special Projects		\$495,902	\$0	\$27,132	\$0	\$0
Revenues Total		\$4,379,930	\$3,959,280	\$3,600,828	\$2,869,531	\$3,360,580

EXPENDITURES

Business Unit: 2911 - Dispatch Operations						
Personnel Services						
Account Number	Description	2013 Actual Amount	2014 Actual Amount	2015 Actual Amount	2016 Amend Budget	2017 PROPOSED Budget
702.020	Salaries Regular	\$1,467,690	\$1,525,289	\$1,511,416	\$1,640,122	\$1,672,924
702.030	Salaries Overtime	\$113,593	\$81,072	\$98,566	\$90,000	\$95,000

702.050	Salaries S & A	\$10,488	\$12,729	\$21,784	\$10,000
704.030	Other Pay Bereavement	\$1,464	\$1,150	\$2,297	\$3,000
706.000	Termination Pay Expense	\$23,683	\$4,543	\$8,208	\$7,000
710.000	Payment in Lieu Insurance	\$14,140	\$16,269	\$25,569	\$26,130
715.020	Allowance Auto	\$5,400	\$5,400	\$4,950	\$5,400
715.030	Allowance Cell Phone	\$2,600	\$2,880	\$2,640	\$2,880

Fringe Benefits

719.000	Worker's Comp Expense	\$6,151	\$6,767	\$7,341	\$7,377
720.010	Insurance Benefits Hospitalization	\$286,223	\$356,858	\$398,348	\$420,595
720.020	Insurance Benefits Dental	\$18,864	\$19,026	\$19,551	\$22,846
720.030	Insurance Benefits Vision	\$4,519	\$4,930	\$3,957	\$5,211
720.040	Insurance Benefits Life	\$2,845	\$1,620	\$1,590	\$1,639
720.050	Insurance Benefits Unemployment	\$232	\$313	\$285	\$348
721.000	Social Security Expense	\$119,880	\$120,292	\$124,113	\$135,406
725.010	Retirement CCCDA MERS DB	\$12,000	\$11,000	\$10,515	\$30,000
725.020	Retirement CCCDA MERS DC	\$42,898	\$48,504	\$56,827	\$70,562

Supplies

727.000	Office Supplies Expense	\$8,513	\$5,985	\$6,893	\$7,000
730.000	Maintenance Supplies Expense	\$490	\$877	\$566	\$1,500
740.000	Uniform Supplies Expense	\$2,446	\$1,805	\$2,116	\$2,500
760.000	Kitchen Supplies Expense	\$519	\$364	\$191	\$800
764.000	Food Supplies Expense	\$0	\$0	\$87	\$200

Other Services & Charges

801.010	Contractual Services Misc	\$237,577	\$225,296	\$205,963	\$250,626
805.070	Professional Services Audit Fees	\$7,200	\$7,900	\$8,000	\$8,200
810.000	Administrative Fees Expense	\$49,240	\$49,240	\$35,835	\$36,204
813.010	Legal Fees Misc	\$2,500	\$0	\$2,000	\$5,000
820.010	Interpreter Fees Misc	\$19	\$0	\$5	\$500
835.020	Medical Services Employee Physical Exams	\$305	\$224	\$1,279	\$1,000
835.030	Medical Services Drug Testing	\$174	\$35	\$74	\$500
850.020	Communications Cell Phone Service	\$0	\$0	\$0	\$250
850.030	Communications Telephone Service	\$26,835	\$21,273	\$15,513	\$25,000
850.060	Communications Internet Service	\$7,072	\$7,128	\$7,308	\$9,000
850.070	Communications Copying	\$1,930	\$1,034	\$1,106	\$2,400
850.080	Communications Mailing	\$630	\$574	\$556	\$1,000
870.010	Travel Expense Other	\$4,714	\$8,798	\$10,228	\$13,000
870.020	Travel Expense Mileage	\$2,092	\$2,031	\$1,438	\$2,800
870.030	Travel Expense Training	\$2,169	\$4,035	\$3,566	\$5,000
871.010	Education Expense	\$3,849	\$5,033	\$3,155	\$5,000
900.000	Printing Expense	\$1,725	\$1,020	\$669	\$1,500
905.000	Advertising Expense	\$764	\$1,212	\$1,047	\$1,000
915.000	Subscription Fees Expense	\$2,306	\$2,043	\$2,286	\$2,750

\$10,000
\$3,500
\$7,000
\$30,000
\$4,800
\$2,880

\$8,000
\$459,000
\$21,500
\$5,300
\$1,800
\$500
\$137,000
\$30,000
\$71,000

\$7,000
\$1,500
\$2,500
\$700
\$300

\$225,644
\$6,000
\$36,500
\$5,000
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\$1,000
\$250
\$250
\$25,000
\$9,000
\$2,400
\$1,000
\$13,000
\$2,800
\$5,000
\$6,000
\$1,500
\$1,000
\$2,750

920.010	Utilities Gas	\$1,520	\$872	\$1,421	\$2,000
920.020	Utilities Electricity	\$29,676	\$33,910	\$35,600	\$36,000
934.010	Maintenance Equipment	\$9,872	\$4,507	\$8,030	\$10,000
940.030	Rentals Building/Office	\$21,284	\$28,079	\$30,206	\$30,206
955.000	Miscellaneous Operating Expense	\$4,103	\$3,957	\$6,330	\$7,000
958.010	Insurance Premium	\$29,665	\$30,856	\$28,727	\$31,000
964.010	Refunds and Rebates Expense	\$300,000	\$0	\$0	\$0
Capital Outlay					
976.000	Project Costs Expense	\$995	\$11,780	\$2,355	\$7,000
980.000	Equipment Equipment	\$220,401	\$363,481	\$196,422	\$153,361
980.010	Equipment Small Equipment	\$7,740	\$21,735	\$27,123	\$20,000
Debt Service					
991.010	Loans Principal	\$0	\$0	\$5,000	\$0
991.020	Loans Interest	\$0	\$0	\$11,697	\$0
992.010	Leases Principal	\$415,000	\$435,000	\$450,000	\$0
992.020	Leases Interest	\$47,320	\$32,214	-\$19,278	\$0
Business Unit Total: 2911 - Dispatch Operations		\$3,583,315	\$3,530,940	\$3,391,471	\$3,157,813

Business Unit: 2912 - CCCDA Training					
Personnel Services					
702.020	Salaries Regular	\$9,500	\$9,092	\$7,000	\$7,000
702.030	Salaries Overtime	\$0	\$5,500	\$3,500	\$3,500
Other Services & Charges					
870.010	Travel Expense Other	\$4,062	\$5,294	\$4,839	\$7,000
870.020	Travel Expense Mileage	\$1,757	\$1,952	\$2,391	\$3,000
870.030	Travel Expense Training	\$11,145	\$22,238	\$13,734	\$14,500
Business Unit Total: 2912 - CCCDA Training		\$26,464	\$44,076	\$31,464	\$35,000

Business Unit: 2913 - Special Projects					
Other Services & Charges					
801.010	Contractual Services Misc	\$156,864	\$0	\$27,132	\$25,000
980.000	Equipment Equipment	\$301,623	\$0	\$0	\$275,000
Business Unit Total: 2913 - Special Projects		\$458,487	\$0	\$27,132	\$300,000
Expenditures Total		\$4,068,266	\$3,575,016	\$3,450,067	\$3,360,004

2911

Dispatch Operations SUMMARY	2013 Actual Amount	2014 Actual Amount	2015 Actual Amount	2016 Amend Budget	2017 PROPOSED Budget
Revenue Grand Totals:	3,845,972	3,915,204	3,573,696	2,833,531	\$3,325,580
Expenditure Grand Totals:	(3,583,315)	(3,530,940)	(3,391,471)	(3,157,813)	\$3,325,004
2911 - Dispatch Operations Net:	262,657	384,264	182,224	(324,282)	\$576

2912

CCCD Training SUMMARY	2013 Actual Amount	2014 Actual Amount	2015 Actual Amount	2016 Amend Budget	2017 PROPOSED Budget
Revenue Grand Totals:	38,056	44,076	0	36,000	\$35,000
Expenditure Grand Totals:	(26,464)	(44,076)	(31,464)	(35,000)	(\$35,000)
2912 - CCCDA Training Net:	11,592	0	(31,464)	1,000	\$0

2913

Special Projects SUMMARY	2013 Actual Amount	2014 Actual Amount	2015 Actual Amount	2016 Amend Budget	2017 PROPOSED Budget
Revenue Grand Totals:	495,902	0	27,132	0	\$0
Expenditure Grand Totals:	(458,487)	0	(27,132)	(300,000)	\$0
2913 - Special Projects Net:	37,415	0	0	(300,000)	\$0

All Units

NET SUMMARY	2013 Actual Amount	2014 Actual Amount	2015 Actual Amount	2016 Amend Budget	2017 PROPOSED Budget
Revenue Grand Totals:	4,379,930	3,959,280	3,600,828	2,869,531	\$3,360,580
Expenditure Grand Totals:	(4,068,266)	(3,575,016)	(3,450,067)	(3,492,813)	\$3,360,004
Net Grand Totals:	311,664	384,264	150,760	(623,282)	\$576