

# 2024 ANNUAL BUDGET



**CALHOUN**  
**COUNTY**  **911**

Consolidated Dispatch Authority

**Calhoun County Consolidated Dispatch Authority  
RESOLUTION 2023-005**

**A RESOLUTION TO APPROVE THE BUDGET FOR THE FISCAL YEAR  
WHICH BEGINS JANUARY 1, 2024.**

**WHEREAS**, in accordance with the provisions of the interlocal agreement which was effective January 1, 2009, a budget is being presented for the fiscal year commencing January 1, 2024 and ending on December 31, 2024; and

**WHEREAS**, the CCCDA Governing Board was presented with a proposed budget on November 14, 2023. and availed itself of opportunities to be informed about its contents, to discuss the spending plan for CCCDA, to debate its implications and to offer amendments to the budget; and

**WHEREAS**, in accordance with legal requirements and after proper notice, a hearing was held on the proposed budget on December 12, 2023; and

**NOW, THEREFORE, BE IT RESOLVED** that the estimated revenues for the fiscal year are hereby accepted by the CCCDA Governing Board, as follows:

<b>Fund 2911 Dispatch Operations</b>	Federal Grant Revenue	\$0
	Department Fees FOIA	\$500.00
	Surcharge State	\$315,000.00
	Surcharge 911 (county \$0.60)	\$765,000.00
	Rental Revenue	\$2,400.00
	Interest and Dividends	\$6,000.00
	Miscellaneous Revenue	\$43,955.00
	Carry Over Miscellaneous	\$1,076,410.80
	Property Tax	\$4,299,888.00
	CFS Formula Payments	\$718,583.00
<b>Fund 2912 State Training</b>	Surcharges State	\$30,000.00
	Carry Over	\$0

**AND BE IT FURTHER RESOLVED** that expenditures for the fiscal year are hereby authorized for the various funds in the following amounts:

<b>FUND 2911 Dispatch Operations</b>	Personnel Services	\$2,282,355.86
	Fringe Benefit	\$1,146,070.00
	Supplies	\$16,350.00
	Other Services and Charges	\$846,618.28
	Capital Outlay	\$1,076,411.03
	Small Equipment	\$65,000.00
	Debt Service	\$1,562,622.34
<b>FUND 2912 State Training</b>	Personnel Services	\$15,000.00
	Fringe Benefit	\$2,500.00
	Other Services and Charges	\$12,500.00

**AND BE IT FURTHER RESOLVED** that the following position allocations for the fiscal year are hereby authorized:

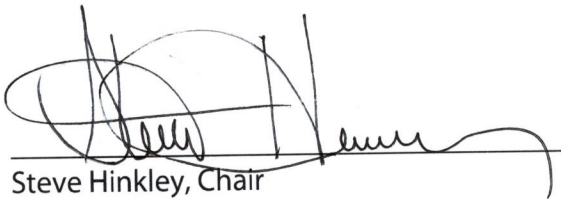
25*	Full-time Emergency Telecommunicators**
5	Full-time Dispatch Supervisors
1	Full-time QA/Training Supervisor
1	Full-time Executive Director
1	Full-time Deputy Director
1	Full-time Systems Administrator
1	Full-time Executive Assistant
1	Part-time Emergency Telecommunicator
1	Part-time Call Taker

\*Number to reduce to 24 on June 1, 2024.

\*\*No more than two full-time calltakers.

**AND BE IT FURTHER RESOLVED** that the Executive Director is hereby authorized to grant wage increases of 3% for all employees;

**AND BE IT FURTHER RESOLVED** that CCCDA shall collect \$718,583.00 through the call for service formula policy, as authorized under the County's 911 Plan and Interlocal Agreement dated January 1, 2009.



Steve Hinkley, Chair

Motion to approve by: Deb Belles

Supported by: Patrick O'Donnell

YEA(S): 8      NEA(S): 0



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TO: CCCDA Governing Board of Directors  
FROM: Michael Armitage, Executive Director  
DATE: December 8, 2023  
SUBJECT: PROPOSED Fiscal Year 2024 Budget

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### **INTRODUCTION**

I hereby present to you for consideration, my recommendation for Calhoun County Consolidated Dispatch Authority's (CCCD) Fiscal Year 2024 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 was posted on CCCDA's website ([www.calhounmi911.gov](http://www.calhounmi911.gov)) and published in the Battle Creek Shopper and the Ad-visor & Chronicle:

## **NOTICE OF PUBLIC HEARING – 2024 BUDGET**

The Calhoun County Consolidated Dispatch Authority's Governing Board of Directors will hold a public hearing on Tuesday, December 12, 2023, at 2:30 p.m. The purpose of the hearing will be for public to comment on the proposed budget for fiscal year ending December 31, 2024. The 2024 proposed budget includes \$7,135,445.80 in revenues and expenditures totaling \$7,096,143.04.

The hearing will be held in the Law Library on the third floor at the Calhoun County Administrative Building, Room #3-700, 315 W. Green St., Marshall, Michigan. A copy of the proposed budget may be obtained and examined on our website at [www.calhounmi911.gov](http://www.calhounmi911.gov) or from the Calhoun County Consolidated Dispatch Authority Administrative Office (315 W. Green St., Room #3-900, Marshall, Michigan) between the hours of 9:00 a.m. and 3:00 p.m.; Monday through Thursday and 9 a.m. to noon on Fridays.

The final recommendation for the 2024 Budget includes estimated revenues of \$7,227,736.80 and expenditures totaling \$6,969,427.51, resulting in a balanced budget. This budget is separated into TWO (2) organizations:

- **261325 – General Dispatch Operations**  
All revenue and expenditures related to normative 911 and public safety dispatch services.
- **261320 – CCCDA Training**  
Dedicated training fund revenue received from the State of Michigan and all expenditures related to State 911 Committee approved training.

**REVENUES**

I anticipate all 911 surcharge revenues (local and State) will remain stable for 2024. This includes the dedicated training funds to assist PSAPs in meeting the State’s minimum training standards for Emergency (911) Telecommunicators.

For 2024, the revenue generated from the call for service formula fees will be \$718,583. This is a seventy-one percent (71%) reduction from the previous year. This year will also see the first collection of the 0.98 millage, with anticipated revenues of \$4,299,888.

**BOND PROCEEDS AND DEBT RETIREMENT**

The first payment on the general obligation bond will be made in 2024. Additionally, the debt for the radio console replacement project will be retired this year. The amortization schedules are included in this document.

2023 General Obligation Bond  
\$18,500,000

Description	Amount	Fiscal Year	Balance
Bond Issuance	\$140,800	2023	\$18,359,200
Discount on Bonds	\$91,410	2023	\$18,267,790
Lease Payment	\$14,482,542	2023	\$3,785,248
Change Order #1	\$2,506,308	2023	\$1,278,940
Dispatch Remodel	\$443,731.00	2024	\$835,209
Change Order	\$30,389	2024	\$804,820
Siren Project	\$500,000	2024	\$304,820
VESTA Call Handling	\$102,291	2024	\$202,529

## INSURANCES

CCFDA will continue to offer fully funded Health, Vision, and Dental plans to full-time employees. Additionally, full-time employees electing the health insurance can participate in the Calhoun County Health and Wellness Center (formerly CareHere). This clinic provides an opportunity for employees to pick up prescriptions, see doctors for colds or chronic conditions, and generally improve their overall health.

### Health

The cost limitations for Public Employer Contributions to Medical Benefit Plans for calendar year 2024 were increased 4.1% and are:

- \$7,702.85 times the number of employees and elected public officials with single person coverage
- \$16,109.06 times the number of employees and elected public officials with individual -and-spouse coverage or individual-plus-1-nonspouse-dependent coverage
- \$21,007.83 times the number of employees and elected public officials with family coverage.

		2024 Rates BCBS			
	2024 BCBS	Plan Monthly Cost	CCFDA Monthly Cost (Hard Cap)	Employee Contribution	
				Per Month	Per Pay
PPO 250		22% Employee Contribution			
Single	\$8,909.00	\$742.42	\$579.09	\$163.33	\$75.38
Dual	\$18,632.00	\$1,552.67	\$1,211.08	\$341.59	\$157.66
Family	\$24,298.00	\$2,024.83	\$1,579.37	\$445.46	\$205.60
Health Savings Account		6% Employee Contribution			
Single	\$5,610.00	\$467.50	\$608.23	\$28.05	\$12.95
	\$2,025.00				
Dual	\$11,732.00	\$977.67	\$1,256.51	\$58.66	\$27.07
	\$4,050.00				
Family	\$15,300.00	\$1,275.00	\$1,536.00	\$76.50	\$35.31
	\$4,050.00				
	HSA Contribution		P.A. 152: YES		
			Hard Cap Allowance	CCFDA Allowed Cost	
			\$7,702.85	\$348,035.60	
			\$16,109.06		
			\$21,007.83		

### Dental

CCCDCA 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.

### Vision

CCCDCA will continue to offer full-time employees vision insurance at no cost.

## **PERSONNEL/POSITION BUDGET**

Below you will find a list of proposed positions by classification.

25*	Full-time Emergency Telecommunicators/Calltakers**
5	Full-time Dispatch Supervisors
1	Full-time QA/Training Supervisor
1	Full-time Executive Director
1	Full-time Deputy Director
1	Full-time Systems Administrator
1	Full-time Executive Assistant
2	Part-time Emergency Telecommunicator
1	Part-time Telecommunicators/Calltakers

\*Number to reduce to 24 on June 1, 2024.

\*\*No more than two full-time calltakers.

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

- 3% wage scale increase effective January 1, 2024.

## **DEFINED BENEFIT RETIREMENT COSTS**

The 2022 valuation has resulted in a no phase-in contribution of \$265,668, which is **a significant increase from 2023, which was \$178,080**. In 2022 the interlocal agreement for pension liability was amended to include a required contribution of \$10,000 into a surplus division.

Valuation Year Ending 12/31	Fiscal Year Beginning 1/1	Actuarial Accrued Liability	Valuation Assets <sup>2</sup>	Funded Percentage	Estimated Annual Employer Contribution <sup>3</sup>
<b>7.00%<sup>1</sup> - NO PHASE-IN</b>					
2022	2024	\$ 9,341,926	\$ 7,868,013	84%	\$ 265,668
2023	2025	\$ 9,540,000	\$ 7,790,000	82%	\$ 313,000
2024	2026	\$ 9,760,000	\$ 7,830,000	80%	\$ 358,000
2025	2027	\$ 9,990,000	\$ 7,900,000	79%	\$ 403,000
2026	2028	\$ 10,200,000	\$ 8,020,000	78%	\$ 449,000
2027	2029	\$ 10,400,000	\$ 8,410,000	81%	\$ 463,000

**MAINTENANCE/SERVICE CONTRACTS**

Additional sub-accounts have been added to better align with the uniform chart of accounts. Expenses were also evaluated, and in some cases moved to different line items that are more appropriate. Maintenance, service, and professional associations are broken out in more detail below:

<b>801.010 Contractual Services Misc</b>		
<b><u>Vendor</u></b>	<b><u>Amount</u></b>	<b><u>Notes</u></b>
BluFish	\$ 2,310.00	A/V photo/video
Calhoun County	\$ 10,710.00	Rave Alert
Central Square	\$ 111,015.65	CAD Licenses/Support
CORE	\$ 6,000.00	Support/Licenses
DSS Corp	\$ 18,650.00	Recorder
Fifer Investigations	\$ 8,000.00	Employment Backgrounds
INdigital	\$ 3,536.10	Vesta Texty API
State of MI - MSP	\$ 8,000.00	LG Net
NotePage	\$ 400.00	PageGate
Priority Dispatch	\$ 21,156.00	EMD QPR (QA)
Priority Dispatch	\$ 11,901.00	ProQA
Miscellaneous	\$ 10,000.00	Misc Expenses
<b>TOTAL</b>	<b>\$ 211,678.75</b>	

<b>801.030 Contractual Services Property Maintenance</b>		
<b><u>Vendor</u></b>	<b><u>Amount</u></b>	<b><u>Notes</u></b>
DJ Lawn and Landscape	\$ 10,000.00	Tower Mow/Plow
<b>TOTAL</b>	<b>\$ 10,000.00</b>	

<b>808010 Association Dues Expense</b>		
<b><u>Vendor</u></b>	<b><u>Amount</u></b>	<b><u>Notes</u></b>
APCO	\$ 2,000.00	Group Membership
NENA	\$ 1,400.00	Group Membership
MCDA	\$ 800.00	Director/Deputy Director
<b>TOTAL</b>	<b>\$ 4,200.00</b>	



<b>915.000 Subscription Fees Expense</b>		
<b><u>Vendor</u></b>	<b><u>Amount</u></b>	<b><u>Notes</u></b>
Agency360	\$ 3,399.27	Training/Evaluation
Aladtec	\$ 3,500.00	Scheduling
Biddle	\$ 4,200.00	Pre-employment test
Brickhouse	\$ 300.00	Webpage host
ESRI	\$ 2,200.00	Map Editor
JazzHR	\$ 1,000.00	Application Portal
Motorola	\$ 57,910.00	CC Aware
PowerDMS	\$ 5,580.84	Document Management
RapidSOS Premium	\$ 14,940.00	Enhanced 911 Data
Rave Mobile Safety	\$ 10,000.00	Smart911
Skywatch Services	\$ 1,300.00	First2Warn
WeatherTAP	\$ 1,100.00	Weather Monitor
Miscellaneous	\$ 5,000.00	Misc Expenses
<b>TOTAL</b>	<b>\$ 110,430.11</b>	

<b>931.010 Maintenance Equipment</b>		
<b><u>Vendor</u></b>	<b><u>Amount</u></b>	<b><u>Notes</u></b>
Critical Systems	\$ 7,000.00	HVAC Maintenance
Cummins	\$ 2,500.00	Generator Maintenance
Eaton Corp	\$ 6,526.50	UPS Maintenance
INdigital	\$ 36,042.34	CHE Maintenance
Motorola	\$ 24,725.00	Radio Console Maint.
MotorShop	\$ 7,000.00	Generator Maintenance
State of MI - MPSCS	\$ 13,000.00	Tower Maint./Monitoring
Roe Comm	\$ 41,038.40	Radio Maintenance
Miscellaneous	\$ 15,000.00	Misc Expenses
<b>TOTAL</b>	<b>\$ 152,832.24</b>	

<b>943000 Rentals Equipment</b>		
<b><u>Vendor</u></b>	<b><u>Amount</u></b>	<b><u>Notes</u></b>
Radio Communications	\$ 19,777.18	Radio Tower
<b>TOTAL</b>	<b>\$ 19,777.18</b>	

#### **POSTAGE (MAILING)/PRINTING/ADVERTISING**

Line items for postage, printing, and advertising reflect a partnership with the county's communication department to focus on public outreach.

**OPERATIONAL PROJECTS**

There are four (4) projects recommended as part of this budget proposal:

*VESTA On-Site Host Controller - \$102,291.23*

Install an on-site host controller to replace the remote controller currently used by the call handling equipment.

*Dispatch Workstation Replacement and Remodel - \$443,731.00*

Replace workstations, along with carpeting and other room upgrades.

*Siren Communication System - \$500,000*

Replace the outdoor warning siren communication system, with a digital two-way system.

*Upgrade Battle Creek Fire Radios - \$30,388.80*

Upgrade existing radios to work on the MPSCS system.

**FUND BALANCE**

<b>2024 Fiscal Year Budget and Fund Balance Status</b>			
UNRESERVED FUND BALANCE			
2020	Operating Expenditures		\$3,706,060
2021	Operational Expenditures		\$3,283,634
2022	Operational Expenditures		\$4,264,459
Total expenditures over last 3 years			\$11,254,153
Average expenditures over last 3 years			\$3,751,384
<b>Fiscal Reserve:</b>			
Policy minimum:		<b>20%</b>	<b>\$750,277</b>
Policy maximum:		<b>25%</b>	<b>\$937,846</b>
Projected FY 2022 ending unassigned fund balance			<b>\$1,180,224</b>
Projected Fund Balance Use for FY 2023			<b>\$580,117</b>

In addition to the unassigned fund balance above, CCCDA currently has the following cash assets reserved for specific purposes:

- \$58,881 Training Fund (audited amount at close of FY 2022).
- \$1,278,940 Bond Proceeds (projected at the close of FY 2023).

At the end of FY2023, the unrestricted fund balance is estimated at \$600,107 (higher than the initial estimate of \$414,639. It is estimated that \$232,309.29 will be contributed to fund balance at the end of FY2024.

Of the \$288,309.29 projected to be contributed to fund balance in FY2024, \$144,169.36 will be restricted as a prepaid expense for the INdigital VESTA call handling equipment five year maintenance agreement.

**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 [marmitage@calhouncountymi.gov](mailto:marmitage@calhouncountymi.gov).

Affidavit of Publication

STATE OF MICHIGAN  
County of Calhoun

Fredric J. Jacobs

being first duly sworn, deposes and says that he is one of the publishers of the Battle Creek Shopper News, a newspaper printed and circulated in said County of Calhoun; that the annexed notice of \_\_\_\_\_

Notice Of Public Hearing-2024 Budget

**NOTICE OF PUBLIC HEARING  
2024 BUDGET**

Consolidated Dispatch Authority's Governing Board of Directors on **Tuesday, December 12, 2023, at 2:30 p.m.** The purpose is for public to comment on the proposed budget for fiscal year 2024. The 2024 proposed budget includes \$7,135,445.80 in expenses totaling \$7,096,143.04.

Available in the Law Library on the third floor at the Calhoun County Courthouse, Room #3-700, 315 W. Green St., Marshall, Michigan. A copy of the budget may be obtained and examined on our website at [www.calhouncountymichigan.org](http://www.calhouncountymichigan.org). From the Calhoun County Consolidated Dispatch Authority (315 W. Green St., Room #3-900, Marshall, Michigan) between 10 a.m. and 3:00 p.m.; Monday through Thursday and 9 a.m. to noon on Friday.

has been duly published in said paper for 1 issues, on the following dates, to wit:

November 30<sup>th</sup>, A.D. 2023

A.D. 20

A.D. 20

A.D. 20

  
Fredric J. Jacobs

Subscribed and sworn to before me this 30th

day of November A.D. 2023

  
Notary Public

**KENDRA SCAFE**  
NOTARY PUBLIC - STATE OF MICHIGAN  
COUNTY OF BARRY

My Commission Expires May 25, 2029  
Acting in the County of Calhoun

My Commission Expires May 25 20 29

# AMORTIZATION SCHEDULE

Principal	Loan Date	Maturity	Loan No	Call / Coll	Account	Officer	Initials
<b>\$353,426.86</b>	<b>08-05-2020</b>	<b>09-01-2024</b>	<b>5001000209</b>	<b>8 / 900</b>	<b>CAA5712</b>	<b>***</b>	
References in the boxes above are for Lender's use only and do not limit the applicability of this document to any particular loan or item. Any item above containing "*****" has been omitted due to text length limitations.							

**Borrower:** Calhoun County Consolidated Dispatch Authority  
315 West Green Street  
Marshall, MI 49068

**Lender:** Southern Michigan Bank & Trust  
Marshall  
1110 W. Michigan Ave.  
Marshall, MI 49068

**Disbursement Date:** August 4, 2020  
**Interest Rate:** 2.500

**Repayment Schedule:** Installment  
**Calculation Method:** 365/360 U.S. Rule

Payment Number	Payment Date	Payment Amount	Interest Paid	Principal Paid	Remaining Balance
1	10-01-2020	7,765.27	1,423.52	6,341.75	347,085.11
2	11-01-2020	7,765.27	747.20	7,018.07	340,067.04
3	12-01-2020	7,765.27	708.47	7,056.80	333,010.24
<b>2020 TOTALS:</b>		<b>23,295.81</b>	<b>2,879.19</b>	<b>20,416.62</b>	
4	01-01-2021	7,765.27	716.90	7,048.37	325,961.87
5	02-01-2021	7,765.27	701.72	7,063.55	318,898.32
6	03-01-2021	7,765.27	620.08	7,145.19	311,753.13
7	04-01-2021	7,765.27	671.14	7,094.13	304,659.00
8	05-01-2021	7,765.27	634.71	7,130.56	297,528.44
9	06-01-2021	7,765.27	640.51	7,124.76	290,403.68
10	07-01-2021	7,765.27	605.01	7,160.26	283,243.42
11	08-01-2021	7,765.27	609.76	7,155.51	276,087.91
12	09-01-2021	7,765.27	594.36	7,170.91	268,917.00
13	10-01-2021	7,765.27	560.24	7,205.03	261,711.97
14	11-01-2021	7,765.27	563.41	7,201.86	254,510.11
15	12-01-2021	7,765.27	530.23	7,235.04	247,275.07
<b>2021 TOTALS:</b>		<b>93,183.24</b>	<b>7,448.07</b>	<b>85,735.17</b>	
16	01-01-2022	7,765.27	532.33	7,232.94	240,042.13
17	02-01-2022	7,765.27	516.76	7,248.51	232,793.62
18	03-01-2022	7,765.27	452.65	7,312.62	225,481.00
19	04-01-2022	7,765.27	485.41	7,279.86	218,201.14
20	05-01-2022	7,765.27	454.59	7,310.68	210,890.46
21	06-01-2022	7,765.27	454.00	7,311.27	203,579.19
22	07-01-2022	7,765.27	424.12	7,341.15	196,238.04
23	08-01-2022	7,765.27	422.46	7,342.81	188,895.23
24	09-01-2022	7,765.27	406.65	7,358.62	181,536.61
25	10-01-2022	7,765.27	378.20	7,387.07	174,149.54
26	11-01-2022	7,765.27	374.91	7,390.36	166,759.18
27	12-01-2022	7,765.27	347.41	7,417.86	159,341.32
<b>2022 TOTALS:</b>		<b>93,183.24</b>	<b>5,249.49</b>	<b>87,933.75</b>	
28	01-01-2023	7,765.27	343.03	7,422.24	151,919.08
29	02-01-2023	7,765.27	327.05	7,438.22	144,480.86
30	03-01-2023	7,765.27	280.94	7,484.33	136,996.53
31	04-01-2023	7,765.27	294.92	7,470.35	129,526.18
32	05-01-2023	7,765.27	269.85	7,495.42	122,030.76
33	06-01-2023	7,765.27	262.71	7,502.56	114,528.20
34	07-01-2023	7,765.27	238.60	7,526.67	107,001.53
35	08-01-2023	7,765.27	230.35	7,534.92	99,466.61
36	09-01-2023	7,765.27	214.13	7,551.14	91,915.47
37	10-01-2023	7,765.27	191.49	7,573.78	84,341.69
38	11-01-2023	7,765.27	181.57	7,583.70	76,757.99
39	12-01-2023	7,765.27	159.91	7,605.36	69,152.63
<b>2023 TOTALS:</b>		<b>93,183.24</b>	<b>2,994.55</b>	<b>90,188.69</b>	
40	01-01-2024	7,765.27	148.87	7,616.40	61,536.23
41	02-01-2024	7,765.27	132.47	7,632.80	53,903.43
42	03-01-2024	7,765.27	108.56	7,656.71	46,246.72
43	04-01-2024	7,765.27	99.56	7,665.71	38,581.01
44	05-01-2024	7,765.27	80.38	7,684.89	30,896.12
45	06-01-2024	7,765.27	66.51	7,698.76	23,197.36
46	07-01-2024	7,765.27	48.33	7,716.94	15,480.42
47	08-01-2024	7,765.27	33.33	7,731.94	7,748.48
48	09-01-2024	7,765.16	16.68	7,748.48	0.00
<b>2024 TOTALS:</b>		<b>69,887.32</b>	<b>734.69</b>	<b>69,152.63</b>	



AMORTIZATION SCHEDULE  
(Continued)

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TOTALS:	372,732.85	19,305.99	353,426.86
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**NOTICE:** This is an estimated loan amortization schedule. Actual amounts may vary if payments are made on different dates or in different amounts.

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**Bond Debt Service**  
**County of Calhoun**  
**State of Michigan**  
**General Obligation Limited Tax Bonds, Series 2023**

**Final**

Dated Date        1/12/2023  
Delivery  
Date                1/12/2023

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
4/1/2024			1,013,358.33	1,013,358.33	
10/1/2024			415,500.00	415,500.00	
12/31/2024					1,428,858.33
4/1/2025	540,000.00	5.000%	415,500.00	955,500.00	
10/1/2025			402,000.00	402,000.00	
12/31/2025					1,357,500.00
4/1/2026	565,000.00	5.000%	402,000.00	967,000.00	
10/1/2026			387,875.00	387,875.00	
12/31/2026					1,354,875.00
4/1/2027	595,000.00	5.000%	387,875.00	982,875.00	
10/1/2027			373,000.00	373,000.00	
12/31/2027					1,355,875.00
4/1/2028	625,000.00	5.000%	373,000.00	998,000.00	
10/1/2028			357,375.00	357,375.00	
12/31/2028					1,355,375.00
4/1/2029	655,000.00	5.000%	357,375.00	1,012,375.00	
10/1/2029			341,000.00	341,000.00	
12/31/2029					1,353,375.00
4/1/2030	690,000.00	5.000%	341,000.00	1,031,000.00	
10/1/2030			323,750.00	323,750.00	
12/31/2030					1,354,750.00
4/1/2031	725,000.00	5.000%	323,750.00	1,048,750.00	
10/1/2031			305,625.00	305,625.00	
12/31/2031					1,354,375.00
4/1/2032	765,000.00	5.000%	305,625.00	1,070,625.00	
10/1/2032			286,500.00	286,500.00	
12/31/2032					1,357,125.00
4/1/2033	800,000.00	5.000%	286,500.00	1,086,500.00	
10/1/2033			266,500.00	266,500.00	
12/31/2033					1,353,000.00
4/1/2034	845,000.00	5.000%	266,500.00	1,111,500.00	
10/1/2034			245,375.00	245,375.00	
12/31/2034					1,356,875.00
4/1/2035	885,000.00	5.000%	245,375.00	1,130,375.00	
10/1/2035			223,250.00	223,250.00	
12/31/2035					1,353,625.00
4/1/2036	930,000.00	5.000%	223,250.00	1,153,250.00	
10/1/2036			200,000.00	200,000.00	
12/31/2036					1,353,250.00
4/1/2037	980,000.00	5.000%	200,000.00	1,180,000.00	
10/1/2037			175,500.00	175,500.00	
12/31/2037					1,355,500.00

4/1/2038	1,030,000.00	5.000%	175,500.00	1,205,500.00
10/1/2038			149,750.00	149,750.00

**Bond Debt Service**  
**County of Calhoun**  
**State of Michigan**  
**General Obligation Limited Tax Bonds, Series 2023**  
**Final**

<b>Period Ending</b>	<b>Principal</b>	<b>Coupon</b>	<b>Interest</b>	<b>Debt Service</b>	<b>Annual Debt Service</b>
12/31/2038					1,355,250.00
4/1/2039	1,080,000.00	5.000%	149,750.00	1,229,750.00	
10/1/2039			122,750.00	122,750.00	
12/31/2039					1,352,500.00
4/1/2040	1,140,000.00	5.000%	122,750.00	1,262,750.00	
10/1/2040			94,250.00	94,250.00	
12/31/2040					1,357,000.00
4/1/2041	1,195,000.00	5.000%	94,250.00	1,289,250.00	
10/1/2041			64,375.00	64,375.00	
12/31/2041					1,353,625.00
4/1/2042	1,255,000.00	5.000%	64,375.00	1,319,375.00	
10/1/2042			33,000.00	33,000.00	
12/31/2042					1,352,375.00
4/1/2043	1,320,000.00	5.000%	33,000.00	1,353,000.00	
12/31/2043					1,353,000.00
	<b>16,620,000.00</b>		<b>10,548,108.33</b>	<b>27,168,108.33</b>	<b>27,168,108.33</b>

Organization	Object	Account Description	2023 Revised Budget	FY 2024
261320	615010	Surcharges State	(\$27,500.00)	(\$30,000.00)
261320	703020	Salaries Regular County	\$11,000.00	\$15,000.00
261320	703030	Salaries Overtime	\$1,100.00	\$2,500.00
261320	715000	Social Security Expenses	\$550.00	\$0.00
261320	715010	Medicare Expense	\$0.00	\$0.00
261320	716000	Insurance Health	\$800.00	\$0.00
261320	716005	Insurance HSA	\$0.00	\$0.00
261320	716020	Insurance Vision	\$25.00	\$0.00
261320	716030	Insurance Dental	\$75.00	\$0.00
261320	716040	Insurance Waiver	\$0.00	\$0.00
261320	717000	Insurance Life	\$10.00	\$0.00
261320	718060	Retirement CDA MERS DB	\$0.00	\$0.00
261320	718070	Retirement CDA MERS DC	\$440.00	\$0.00
261320	719000	Workers Compensation	\$0.00	\$0.00
261320	720000	Unemployment	\$0.00	\$0.00
261320	810000	Education & Training	\$10,000.00	\$10,000.00
261320	861000	Travel	\$2,500.00	\$2,500.00
261320	861004	Mileage	\$1,000.00	\$0.00
261320	955999	Misc Operating - P-Card	\$0.00	\$0.00
261325	402000	Property Tax - Real Current	\$0.00	(\$4,299,888.00)
261325	411000	Property Tax - Real Delinquent	\$0.00	\$0.00
261325	607015	Fees FOIA	(\$500.00)	(\$500.00)
261325	615010	Surcharges State	(\$315,000.00)	(\$315,000.00)
261325	615020	Surcharges 911	(\$765,000.00)	(\$765,000.00)
261325	615030	Surcharges Local Service	(\$2,492,928.00)	(\$718,583.00)
261325	665000	Interest	(\$32,000.00)	(\$6,000.00)
261325	667000	Rent	(\$1,200.00)	(\$2,400.00)
261325	675000	Miscellaneous Revenue	(\$241,540.00)	(\$43,955.00)
261325	692000	Carry Over Miscellaneous	\$506,921.00	(\$844,103.00)
261325	696020	Proceeds from Bonds	(\$16,620,000.00)	\$0.00
261325	697010	Proceeds Premium	(\$1,967,250.00)	\$0.00
261325	703020	Salaries Regular County	\$1,888,543.00	\$2,132,356.00
261325	703030	Salaries Overtime	\$185,000.00	\$150,000.00
261325	703050	Salaries S&A	\$20,000.00	\$10,000.00
261325	708000	Termination Pay	\$19,000.00	\$13,000.00
261325	709000	Paid Time Off Wages (PTO)	\$0.00	\$0.00
261325	712001	Funeral Leave Wages	\$3,000.00	\$5,000.00
261325	715000	Social Security Expenses	\$156,882.00	\$157,685.00
261325	715010	Medicare Expense	\$0.00	\$0.00
261325	716000	Insurance Health	\$456,000.00	\$486,000.00
261325	716005	Insurance HSA	\$0.00	\$0.00
261325	716020	Insurance Vision	\$10,560.00	\$7,801.00
261325	716030	Insurance Dental	\$29,700.00	\$29,780.00
261325	716040	Insurance Waiver	\$19,878.00	\$26,000.00
261325	717000	Insurance Life	\$3,044.00	\$1,492.00
261325	718060	Retirement CDA MERS DB	\$190,000.00	\$275,668.00



261325	718070	Retirement CDA MERS DC	\$132,337.00	\$121,892.00
261325	719000	Workers Compensation	\$8,302.00	\$8,658.00
261325	720000	Unemployment	\$200.00	\$214.00
261325	724020	Allowance Auto	\$0.00	\$0.00
261325	724030	Allowance Cell Phone	\$2,880.00	\$2,880.00
261325	728000	Office Supplies	\$8,000.00	\$8,000.00
261325	728050	Small Equipment	\$75,000.00	\$65,000.00
261325	735000	Building Maintenance Supplies	\$600.00	\$500.00
261325	740000	Uniform Supplies Expense	\$7,500.00	\$7,500.00
261325	755010	Kitchen Supplies Expense	\$250.00	\$250.00
261325	755020	Food Supplies Expense	\$250.00	\$100.00
261325	801000	Contractual Services	\$231,321.00	\$221,679.00
261325	804000	Auditing and Accounting Svcs	\$7,800.00	\$8,500.00
261325	808010	Association Dues Expense	\$4,200.00	\$4,200.00
261325	810000	Education & Training	\$18,500.00	\$19,000.00
261325	810010	Administrative Fees Expense	\$56,000.00	\$68,000.00
261325	813010	Legal Fees Misc	\$3,000.00	\$15,000.00
261325	820010	Interpreter Fees Misc	\$900.00	\$1,000.00
261325	835020	Health Services EE Physicals	\$1,000.00	\$1,000.00
261325	835030	Health Services Drug Testing	\$750.00	\$500.00
261325	850030	Communications Telephone	\$50,550.00	\$45,000.00
261325	850060	Communications Internet	\$3,000.00	\$1,700.00
261325	850070	Communications Copying	\$1,000.00	\$750.00
261325	850080	Communications Mailing	\$7,500.00	\$7,500.00
261325	861000	Travel	\$31,500.00	\$32,000.00
261325	861004	Mileage	\$1,000.00	\$750.00
261325	864000	Printing and Publishing	\$7,500.00	\$7,500.00
261325	873020	Vehicle Expense Fuel	\$2,000.00	\$2,000.00
261325	874000	Advertising Expenses	\$5,500.00	\$7,500.00
261325	915000	Subscription Fees	\$51,866.00	\$110,430.00
261325	921000	Electricity	\$43,000.00	\$45,000.00
261325	922000	Natural Gas	\$4,500.00	\$5,000.00
261325	931010	Equipment-Repair and Maint	\$143,173.00	\$152,832.00
261325	942000	Building Rental	\$0.00	\$19,777.00
261325	955000	Miscellaneous	\$25,000.00	\$25,000.00
261325	955999	Misc Operating - P-Card	\$0.00	\$0.00
261325	958010	Insurance Premium	\$37,796.00	\$45,000.00
261325	964000	Refunds and Rebates	\$0.00	\$0.00
261325	981000	Capital Outlay	\$3,075,000.00	\$1,076,411.00
261325	991020	Loans Principal	\$158,000.00	\$129,109.00
261325	991030	Leases Principal	\$14,482,542.00	\$0.00
261325	992020	Loans Interest	\$10,700.00	\$1,433,515.00
261325	993000	Agency Fees	\$500.00	\$0.00
261325	993100	Bond Issuance Costs	\$140,800.00	\$0.00
261325	996000	Discount on Bonds or Notes	\$91,410.00	\$0.00