

CALHOUN COUNTY 911

FY2026

Budget





Consolidated Dispatch Authority

315 WEST GREEN ST
MARSHALL, MI 49068
NON-EMERGENCY PHONE: 269-781-0911

CALHOUNMI911.GOV

 CALHOUNCO911

 CALHOUNCO911

TO: CCCDA Governing Board of Directors
FROM: Michael Armitage, Executive Director *MA*
DATE: December 8, 2025
SUBJECT: Fiscal Year 2026 Budget

INTRODUCTION

I hereby present to you for consideration, my recommendation for Calhoun County Consolidated Dispatch Authority's (CCFDA) Fiscal Year 2026 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) and published in the Battle Creek Shopper and the Ad-visor & Chronicle:

NOTICE OF PUBLIC HEARING – 2026 BUDGET

The Calhoun County Consolidated Dispatch Authority's Governing Board of Directors will hold a public hearing on Tuesday, December 9, 2025, 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, 2026. The 2026 proposed budget includes \$6,650,836 in revenues and expenditures totaling \$6,571,050.

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 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 recommended 2026 Budget includes estimated revenues of \$6,650,836 and expenditures totaling \$6,636,635. 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 2026. This includes the dedicated training funds to assist PSAPs in meeting the State’s minimum training standards for Emergency (911) Telecommunicators.

For 2026, the revenue generated from the call for service formula fees will be \$718,583. A 3% increase in the millage collection (0.98 millage rate) is projected. The millage is based on 2025 taxable value, which saw a multiplier of 1.031 for capped value under the Headlee calculations.

INSURANCES

CCCDA will continue to offer fully funded Health, Vision, and Dental plans to full-time employees. Starting January 1, 2026, the authority will be a member of the Western Michigan Pool. Additionally, full-time employees electing 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 2026 were increased 2.9% under PA 152 (hard cap).

Dental

CCCDA 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

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

ANNUAL PREMIUMS		2025 Rates BCBS				2026 Rates BCBS			
2025 BCBS	2026 BCBS	Plan Monthly Costs	CCCDA Monthly Cost	Employee Contribution Per Month	Employee Contribution Per Pay	Plan Monthly Cost	Employer Cost	Employee Contribution Per Month	Employee Contribution Per Pay
		28% Employee Contribution				Employee Contribution			
\$9,428.00	\$9,945.36	\$785.00	\$565.20	\$219.80	\$101.45	\$828.78	\$661.83	\$166.95	\$77.05
\$18,856.00	\$22,376.88	\$1,571.36	\$1,131.38	\$439.98	\$203.07	\$1,864.74	\$1,384.11	\$480.63	\$221.83
\$29,227.00	\$27,846.84	\$2,435.60	\$1,753.63	\$681.97	\$314.75	\$2,320.57	\$1,805.00	\$515.57	\$237.96
Wings Account		6.25% Employee Contribution				Employee Contribution			
\$5,906.00	\$6,752.64	\$660.92	\$619.61	\$41.31	\$19.07	\$658.50	\$658.50	\$0.00	\$0.00
\$2,025.00	\$1,150.00								
\$11,812.00	\$15,193.32	\$1,321.83	\$1,239.22	\$82.61	\$38.13	\$1,382.75	\$1,382.75	\$0.00	\$0.00
\$4,050.00	\$1,400.00								
\$18,309.00	\$18,907.32	\$1,863.00	\$1,746.56	\$116.44	\$53.74	\$1,804.78	\$1,804.78	\$0.00	\$0.00
\$4,050.00	\$2,750.00								

PERSONNEL/POSITION BUDGET

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

25	Full-time Emergency Telecommunicators/Calltakers*
6	Full-time Dispatch Supervisors
1	Full-time QA/Training Supervisor
1	Full-time Executive Director
1	Full-time Deputy Director
1	Full-time Operations Manager
1	Full-time Executive Assistant
2	Part-time Emergency Telecommunicator
1	Records Specialist

*No more than two full-time calltakers.

As part of this proposal, I recommend the following wage scale adjustments (cost-of-living adjustments) for employees not covered under a contract:

- 3% wage scale increase effective January 1, 2026.

DEFINED BENEFIT RETIREMENT COSTS

The 2024 valuation has resulted in a no phase-in contribution of \$329,532 for 2026. 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 ²	Funded Percentage	Estimated Annual Employer Contribution
6.93% ¹					
2024	2026	\$ 9,814,076	\$ 8,036,520	82%	\$ 329,532
2025	2027	\$ 10,000,000	\$ 8,130,000	81%	\$ 367,000
2026	2028	\$ 10,200,000	\$ 8,220,000	80%	\$ 412,000
2027	2029	\$ 10,400,000	\$ 8,630,000	83%	\$ 420,000
2028	2030	\$ 10,600,000	\$ 9,070,000	86%	\$ 354,000
2029	2031	\$ 10,700,000	\$ 9,520,000	89%	\$ 279,000

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:

801000 Contractual Services Misc		
<u>Vendor</u>	<u>Amount</u>	<u>Notes</u>
BluFish	\$ 5,000.00	A/V photo/video
Central Square	\$ 125,000.00	CAD Licenses/Support
Central Square	\$ 16,500.00	Unify
Central Square	\$ 8,000.00	Location Services
Central Square	\$ 1,100.00	Channel Manager
CORE	\$ 6,000.00	Support/Licenses
Fifer Investigations	\$ 8,000.00	Employment Backgrounds
State of MI - MSP	\$ 8,000.00	LG Net
NotePage	\$ 400.00	PageGate
Priority Dispatch	\$ 21,156.00	EMD QPR (QA)
Priority Dispatch	\$ 13,000.00	ProQA
Word Systems	\$ 11,800.00	Recorder*
Miscellaneous	\$ 10,000.00	Misc Expenses
TOTAL	\$ 233,956.00	
*Pre-pay: 2026-2030		

801030 Contractual Services Property Maintenance		
<u>Vendor</u>	<u>Amount</u>	<u>Notes</u>
DJ Lawn and Landscape	\$ 5,000.00	Tower Mow/Plow
TOTAL	\$ 5,000.00	

808010 Association Dues Expense		
<u>Vendor</u>	<u>Amount</u>	<u>Notes</u>
APCO	\$ 2,000.00	Group Membership
NENA	\$ 1,400.00	Group Membership
MCDA	\$ 1,200.00	Admin Memberships
TOTAL	\$ 4,600.00	

915000 Subscription Fees Expense		
Vendor	Amount	Notes
Agency360	\$ 4,000.00	Training/Evaluation
Aladtec	\$ 2,996.00	Scheduling
Aurelian	\$ 65,000.00	AI Call Answering
Biddle	\$ -	Pre-employment test
Brickhouse	\$ 300.00	Webpage host
ESRI	\$ 2,200.00	Map Editor
GovWorx	\$ 35,063.00	QA/Training/Pre-Hire
INdigital	\$ 23,496.00	RapidSOS Communicator
JazzHR	\$ 1,000.00	Application Portal
Miscellaneous	\$ 5,000.00	Misc Expenses
Motorola	\$ 57,910.00	CC Aware
PowerDMS	\$ 6,444.00	Document Management
RapidSOS	\$ 20,000.00	I am Responding
RapidSOS Premium	\$ 14,940.00	Enhanced 911 Data
Rave Mobile Safety	\$ 10,000.00	Smart911
Rave Mobile Safety	\$ 3,000.00	Desktop Notifier
Skywatch Services	\$ 1,300.00	First2Warn
WeatherTAP	\$ 1,100.00	Weather Monitor
TOTAL	\$ 253,749.00	

931010 Maintenance Equipment		
Vendor	Amount	Notes
Critical Systems	\$ 10,000.00	HVAC Maintenance
Cummins	\$ 2,500.00	Generator Maintenance
Evans Care	\$ 4,455.00	Console Cleaning
INdigital	\$ 6,850.00	Command Post Maint.*
INdigital	\$ 35,842.34	CHE Maintenance*
Motorola	\$ 32,852.00	Logger Maintenance
Motorola	\$ 26,732.00	Radio Console Maint.
MotorShop	\$ 1,500.00	Generator Maintenance
State of MI - MPSCS	\$ 45,000.00	Tower Maint./Monitoring
Chrouch	\$ 7,500.00	Radio Maintenance
Miscellaneous	\$ 15,000.00	Misc Expenses
TOTAL	\$ 188,231.34	
*Pre-pay.		

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 two projects recommended as part of this budget proposal:

Software Applications - \$143,559 (annual subscription)

A.I. Call Answering, Transcription, and Training.

VESTA CommandPost - \$40,674

Two (2) Portable 911 Vesta Workstations.

FUND BALANCE

<u>2026 Fiscal Year Budget and Fund Balance Status</u>		
UNRESERVED FUND BALANCE		
2022	Operational Expenditures	\$4,264,459
2023	Operational Expenditures	\$4,107,102
2024	Operational Expenditures	\$5,411,700
Total expenditures over last 3 years		\$13,783,261
Average expenditures over last 3 years		\$4,594,420
Fiscal Reserve:		
	Policy minimum:	20% \$918,884
	Policy maximum:	25% \$1,148,605
Audited 2024 unassigned fund balance		\$1,066,533
Projected carry-over from FY2025		\$255,000

*Capital improvement projects were not included.

In addition to the unassigned fund balance above, CCCDA currently has the following cash assets reserved for specific purposes, as of the FY2024 audit:

- \$173,232 assigned
- \$179,038 prepaid
- \$569,792 bond proceeds

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.



STATE OF MICHIGAN
DEPARTMENT OF TREASURY

GRETCHEN WHITMER
GOVERNOR

RACHAEL EUBANKS
STATE TREASURER

March 28, 2025

**PUBLIC EMPLOYER CONTRIBUTIONS TO MEDICAL BENEFIT PLANS
ANNUAL COST LIMITATIONS – CALENDAR YEAR 2026**

For a medical benefit plan coverage year beginning on or after January 1, 2012, MCL 15.563, as last amended by 2018 Public Act 477, 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 after 2011 and before 2019, 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. By April 1 of each year after 2018, the dollar amounts shall be adjusted by the change in the medical care component of the U.S. consumer price index for the most recent 12-month period for which data are available. For calendar year 2025, the limit on the amount that a public employer may contribute to a medical benefit plan was set to the sum of the following:

- \$7,718.26 times the number of employees and elected public officials with single-person coverage
- \$16,141.28 times the number of employees and elected public officials with individual-and-spouse coverage or individual-plus-1-nonspouse-dependent coverage
- \$21,049.85 times the number of employees and elected public officials with family coverage.

The limits for 2026 equal the 2025 limits increased by **2.9 percent**. The 2.9 percent is the percentage change in the medical care component from the period March 2023-February 2024 to the period March 2024-February 2025.

Thus, for medical benefit plan coverage years beginning on or after January 1, 2026, the limit on the amount that a public employer may contribute to a medical benefit plan equals the sum of the following:

- \$7,942.09 times the number of employees and elected public officials with single-person coverage
- \$16,609.38 times the number of employees and elected public officials with individual -and-spouse coverage or individual-plus-1-nonspouse-dependent coverage
- \$21,660.30 times the number of employees and elected public officials with family coverage.

Rachael Eubanks

Rachael Eubanks
State Treasurer

March 28, 2025

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

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
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
	16,620,000.00		10,548,108.33	27,168,108.33	27,168,108.33

**Calhoun County Consolidated Dispatch Authority
RESOLUTION 2025-006**

**A RESOLUTION TO APPROVE THE BUDGET FOR THE FISCAL YEAR
WHICH BEGINS JANUARY 1, 2026.**

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, 2026 and ending on December 31, 2026; and

WHEREAS, the CCCDA Governing Board was presented with a proposed budget on November 12, 2024, 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 9, 2025; and

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

- 261320 (State Training): \$30,000
- 261325 (General Operating): \$6,620,836

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

- 261320 (State Training): \$30,000
- 261325 (General Operating): \$6,606,635

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

25	Full-time Emergency Telecommunicators/Calltakers*
6	Full-time Dispatch Supervisors
1	Full-time QA/Training Supervisor
1	Full-time Executive Director
1	Full-time Deputy Director
1	Full-time Operations Manager
1	Full-time Executive Assistant
2	Part-time Emergency Telecommunicator
1	Records Specialist

*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 non-contract 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.

DocuSigned by:



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Steve Hinkley, Chair

Motion to approve by: Scott Wolfersberger

Supported by: Shannon Bagley

YEA(S):

seven

NEA(S):

zero

STATE TRAINING FUNDS

Organization	Object	Account Description	2026 Admin Recommen	2025 Original Budget	2025 Revised Budget	2025 Actuals	2024 Revised Budget	2024 Actuals	2023 Revised Budget	2023 Actuals
261320	615010	Surcharges State	(\$30,000.00)	(\$30,000.00)	(\$30,000.00)	(\$33,442.00)	(\$30,000.00)	(\$42,919.71)	(\$27,500.00)	(\$33,388.02)
261320	703020	Salaries Regular County	\$15,000.00	\$15,000.00	\$15,000.00	\$0.00	\$15,000.00	\$29,752.66	\$11,000.00	\$30,709.98
261320	703030	Salaries Overtime	\$2,500.00	\$2,500.00	\$2,500.00	\$0.00	\$2,500.00	\$0.00	\$1,100.00	\$0.00
261320	703050	Salaries S&A	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
261320	715000	Social Security Expenses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$550.00	\$0.00
261320	715010	Medicare Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
261320	716000	Insurance Health	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$800.00	\$0.00
261320	716005	Insurance HSA	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
261320	716020	Insurance Vision	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$25.00	\$0.00
261320	716030	Insurance Dental	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$75.00	\$0.00
261320	716040	Insurance Waiver	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
261320	717000	Insurance Life	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$10.00	\$0.00
261320	718060	Retirement CDA MERS DB	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
261320	718070	Retirement CDA MERS DC	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$440.00	\$0.00
261320	719000	Workers Compensation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
261320	720000	Unemployment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
261320	810000	Education & Training	\$10,000.00	\$10,000.00	\$10,000.00	\$2,091.95	\$10,000.00	\$12,526.53	\$10,000.00	\$2,473.94
261320	861000	Travel	\$2,500.00	\$2,500.00	\$2,500.00	\$0.00	\$2,500.00	\$0.00	\$2,500.00	\$184.71
261320	861004	Mileage	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$640.52	\$1,000.00	\$19.39
261320	955999	Misc Operating - P-Card	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

GENERAL OPERATIONS

Organization	Object	Account Description	2026 Admin Recommen	2025 Original Budget	2025 Revised Budget	2025 Actuals	2024 Revised Budget	2024 Actuals	2023 Revised Budget	2023 Actuals
261325	402000	Property Tax - Real Current	(\$3,882,377.00)	(\$3,727,070.00)	(\$3,727,070.00)	(\$3,769,298.88)	(\$3,583,722.00)	(\$3,583,721.65)	\$0.00	(\$6,131.01)
261325	410000	Property Tax - Pers Current	(\$760,976.00)	(\$587,315.00)	(\$587,315.00)	(\$738,812.32)	(\$564,727.00)	(\$565,303.14)	\$0.00	\$0.00
261325	411000	Property Tax - Real Delinquent	(\$1,200.00)	(\$1,200.00)	(\$1,200.00)	\$1,292.81	(\$1,172.00)	\$1,364.75	\$0.00	\$0.00
261325	412000	Property Tax - Personal Del	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
261325	432000	Payment In Lieu of Taxes	(\$6,700.00)	(\$6,700.00)	(\$6,700.00)	(\$4,915.12)	(\$6,329.00)	(\$6,329.41)	\$0.00	\$0.00
261325	437000	Industrial Facility Tax	(\$30,000.00)	(\$33,220.00)	(\$33,220.00)	(\$32,801.69)	(\$31,944.00)	(\$31,943.62)	\$0.00	\$0.00
261325	445000	Penalties and Int on Taxes	(\$500.00)	(\$650.00)	(\$650.00)	(\$1,846.27)	(\$634.00)	(\$10,964.44)	\$0.00	\$0.00
261325	573000	Local Community Stabilization	\$0.00	\$0.00	\$0.00	(\$202,494.33)	(\$93,003.00)	(\$93,003.38)	\$0.00	\$0.00
261325	581000	Local Contributions	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$5,823.00)
261325	607015	Fees FOIA	(\$500.00)	(\$500.00)	(\$500.00)	(\$487.20)	(\$500.00)	(\$560.00)	(\$500.00)	(\$482.00)
261325	615010	Surcharges State	(\$300,000.00)	(\$315,000.00)	(\$315,000.00)	(\$232,171.00)	(\$315,000.00)	(\$300,276.00)	(\$315,000.00)	(\$310,692.00)
261325	615020	Surcharges 911	(\$750,000.00)	(\$765,000.00)	(\$765,000.00)	(\$619,699.90)	(\$765,000.00)	(\$810,275.82)	(\$765,000.00)	(\$795,981.05)
261325	615030	Surcharges Local Service	(\$718,583.00)	(\$718,583.00)	(\$718,583.00)	(\$718,583.93)	(\$718,583.00)	(\$721,709.00)	(\$2,492,928.00)	(\$2,505,037.21)
261325	665000	Interest	(\$25,000.00)	(\$25,000.00)	(\$25,000.00)	(\$90,885.08)	(\$102,000.00)	(\$104,965.98)	(\$32,000.00)	(\$41,046.68)
261325	665050	Interest - Investment	\$0.00	\$0.00	\$0.00	(\$20,336.88)	\$0.00	(\$53,959.17)	\$0.00	(\$456.43)
261325	667000	Rent	\$0.00	\$0.00	\$0.00	\$0.00	(\$2,400.00)	\$0.00	(\$1,200.00)	\$0.00
261325	675000	Miscellaneous Revenue	(\$145,000.00)	(\$143,955.00)	(\$693,955.00)	(\$101,813.44)	(\$155,955.00)	(\$178,364.21)	(\$241,540.00)	(\$236,552.00)
261325	692000	Carry Over Miscellaneous	\$0.00	(\$178,013.00)	(\$178,013.00)	\$0.00	(\$808,688.00)	\$0.00	\$506,921.00	\$0.00
261325	696020	Proceeds from Bonds	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$16,620,000.00)	(\$2,137,458.00)
261325	697010	Proceeds Premium	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$91,410.00)	(\$1,967,250.00)	(\$1,967,250.30)
261325	703020	Salaries Regular County	\$2,338,552.00	\$2,214,529.00	\$2,214,529.00	\$1,810,298.21	\$1,982,356.00	\$1,891,698.28	\$1,888,543.00	\$1,813,775.59
261325	703030	Salaries Overtime	\$200,000.00	\$175,000.00	\$175,000.00	\$351,672.19	\$225,000.00	\$245,687.93	\$185,000.00	\$195,069.43
261325	703050	Salaries S&A	\$0.00	\$0.00	\$0.00	\$39,215.27	\$33,000.00	\$35,251.64	\$20,000.00	\$5,212.20
261325	708000	Termination Pay	\$12,000.00	\$0.00	\$0.00	\$12,407.34	\$13,000.00	\$3,958.48	\$19,000.00	\$21,362.44
261325	709000	Paid Time Off Wages (PTO)	\$6,000.00	\$0.00	\$0.00	\$14,972.00	\$6,000.00	\$10,130.86	\$0.00	\$0.00
261325	712001	Funeral Leave Wages	\$0.00	\$0.00	\$0.00	\$8,712.71	\$5,000.00	\$3,765.88	\$3,000.00	\$7,694.96
261325	715000	Social Security Expenses	\$146,853.00	\$135,933.00	\$135,933.00	\$137,130.02	\$157,685.00	\$136,048.29	\$156,882.00	\$154,599.81
261325	715010	Medicare Expense	\$34,343.00	\$31,790.00	\$31,790.00	\$32,070.64	\$30,000.00	\$31,817.74	\$0.00	\$1,345.90
261325	716000	Insurance Health	\$638,000.00	\$545,000.00	\$545,000.00	\$457,191.60	\$486,000.00	\$519,478.55	\$456,000.00	\$383,535.46
261325	716005	Insurance HSA	\$0.00	\$75,000.00	\$75,000.00	\$12,825.00	\$110,000.00	\$65,812.50	\$0.00	\$134.77
261325	716020	Insurance Vision	\$8,908.00	\$8,500.00	\$8,500.00	\$6,657.83	\$7,801.00	\$7,157.35	\$10,560.00	\$7,363.00
261325	716030	Insurance Dental	\$32,130.00	\$31,500.00	\$31,500.00	\$24,019.41	\$29,780.00	\$25,693.84	\$29,700.00	\$18,622.29

261325	716040	Insurance Waiver	\$26,026.00	\$26,000.00	\$26,000.00	\$28,996.36	\$26,000.00	\$28,111.58	\$19,878.00	\$22,639.06
261325	717000	Insurance Life	\$1,584.00	\$1,750.00	\$1,750.00	\$1,208.03	\$1,492.00	\$1,364.60	\$3,044.00	\$1,313.21
261325	718060	Retirement CDA MERS DB	\$339,532.00	\$315,000.00	\$315,000.00	\$424,630.00	\$325,668.00	\$321,244.00	\$190,000.00	\$187,726.73
261325	718070	Retirement CDA MERS DC	\$176,593.00	\$169,874.00	\$169,874.00	\$189,155.52	\$121,892.00	\$133,027.70	\$132,337.00	\$107,832.92
261325	719000	Workers Compensation	\$9,944.00	\$9,208.00	\$9,208.00	\$13,261.81	\$8,658.00	\$9,853.89	\$8,302.00	\$9,393.12
261325	720000	Unemployment	\$190.00	\$216.00	\$216.00	\$4,106.03	\$214.00	\$244.59	\$200.00	\$206.76
261325	724020	Allowance Auto	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
261325	724030	Allowance Cell Phone	\$4,000.00	\$1,920.00	\$1,920.00	\$2,640.00	\$2,880.00	\$2,160.00	\$2,880.00	\$2,880.00
261325	728000	Office Supplies	\$8,000.00	\$6,500.00	\$6,500.00	\$10,069.78	\$8,000.00	\$5,458.74	\$8,000.00	\$6,676.94
261325	728050	Small Equipment	\$55,000.00	\$45,000.00	\$45,000.00	\$51,223.39	\$45,000.00	\$34,591.83	\$75,000.00	\$61,720.31
261325	735000	Building Maintenance Supplies	\$3,000.00	\$1,250.00	\$1,250.00	\$2,986.00	\$500.00	\$1,093.04	\$600.00	\$162.45
261325	740000	Uniform Supplies Expense	\$7,500.00	\$7,500.00	\$7,500.00	\$3,482.22	\$7,500.00	\$6,701.00	\$7,500.00	\$6,080.60
261325	755010	Kitchen Supplies Expense	\$250.00	\$250.00	\$250.00	\$0.00	\$250.00	\$0.00	\$250.00	\$863.25
261325	755020	Food Supplies Expense	\$250.00	\$0.00	\$0.00	\$0.00	\$100.00	\$0.00	\$250.00	\$0.00
261325	801000	Contractual Services	\$238,456.00	\$295,658.00	\$295,658.00	\$264,780.79	\$276,679.00	\$244,987.40	\$231,321.00	\$193,426.78
261325	801030	Cont Svc Property Maintenance	\$3,500.00	\$10,000.00	\$10,000.00	\$1,232.00	\$7,752.00	\$7,752.00	\$0.00	\$6,335.50
261325	804000	Auditing and Accounting Svcs	\$11,000.00	\$11,000.00	\$11,000.00	\$10,200.00	\$10,100.00	\$10,100.00	\$7,800.00	\$7,800.00
261325	808010	Association Dues Expense	\$4,600.00	\$4,200.00	\$4,200.00	\$2,661.00	\$4,200.00	\$4,411.00	\$4,200.00	\$2,300.00
261325	810000	Education & Training	\$35,000.00	\$36,000.00	\$36,000.00	\$24,053.40	\$19,000.00	\$14,554.55	\$18,500.00	\$19,276.85
261325	810010	Administrative Fees Expense	\$137,000.00	\$106,000.00	\$106,000.00	\$0.00	\$68,000.00	\$69,270.00	\$56,000.00	\$54,516.00
261325	813010	Legal Fees Misc	\$10,000.00	\$17,500.00	\$17,500.00	\$4,585.00	\$15,000.00	\$16,712.50	\$3,000.00	\$1,137.50
261325	820010	Interpreter Fees Misc	\$1,000.00	\$1,000.00	\$1,000.00	\$925.71	\$1,000.00	\$1,019.53	\$900.00	\$989.07
261325	835020	Health Services EE Physicals	\$2,500.00	\$1,000.00	\$1,000.00	\$2,196.00	\$1,000.00	\$1,326.00	\$1,000.00	\$1,127.00
261325	835030	Health Services Drug Testing	\$0.00	\$0.00	\$0.00	\$0.00	\$500.00	\$0.00	\$750.00	\$0.00
261325	850030	Communications Telephone	\$55,000.00	\$55,000.00	\$55,000.00	\$38,447.55	\$45,000.00	\$50,326.47	\$50,550.00	\$46,762.99
261325	850060	Communications Internet	\$2,500.00	\$2,500.00	\$2,500.00	\$1,136.01	\$1,700.00	\$2,070.90	\$3,000.00	\$2,037.09
261325	850070	Communications Copying	\$250.00	\$500.00	\$500.00	\$83.13	\$750.00	\$0.00	\$1,000.00	\$442.03
261325	850080	Communications Mailing	\$3,500.00	\$3,500.00	\$3,500.00	\$325.09	\$1,500.00	\$464.97	\$7,500.00	\$440.11
261325	861000	Travel	\$32,000.00	\$32,000.00	\$32,000.00	\$28,467.27	\$32,000.00	\$30,548.51	\$31,500.00	\$30,836.19
261325	861004	Mileage	\$600.00	\$600.00	\$600.00	\$654.78	\$750.00	\$524.14	\$1,000.00	\$435.45
261325	864000	Printing and Publishing	\$2,500.00	\$2,500.00	\$2,500.00	\$1,755.36	\$3,500.00	\$1,428.82	\$7,500.00	\$6,910.09
261325	873020	Vehicle Expense Fuel	\$1,400.00	\$1,400.00	\$1,400.00	\$1,150.52	\$2,000.00	\$1,599.28	\$2,000.00	\$1,624.04
261325	874000	Advertising Expenses	\$8,000.00	\$8,000.00	\$8,000.00	\$5,493.81	\$7,500.00	\$14,369.81	\$5,500.00	\$348.60
261325	886000	Property Tax Expense	\$0.00	\$0.00	\$0.00	\$104.34	\$100.00	\$57.01	\$0.00	\$0.00
261325	915000	Subscription Fees	\$253,749.00	\$83,010.00	\$83,010.00	\$105,201.39	\$60,430.00	\$49,616.23	\$51,866.00	\$56,775.41
261325	921000	Electricity	\$60,000.00	\$55,000.00	\$55,000.00	\$54,233.71	\$45,000.00	\$42,794.52	\$43,000.00	\$39,891.35
261325	922000	Natural Gas	\$3,500.00	\$3,000.00	\$3,000.00	\$2,156.42	\$5,000.00	\$2,072.05	\$4,500.00	\$2,892.90
261325	931010	Equipment-Repair and Maint	\$188,232.00	\$164,400.00	\$164,400.00	\$214,044.92	\$152,832.00	\$162,200.75	\$143,173.00	\$141,645.76
261325	942000	Building Rental	\$0.00	\$0.00	\$0.00	\$4,455.00	\$19,777.00	\$14,832.90	\$0.00	\$4,754.13
261325	943000	Equipment Rental-Office Equip	\$0.00	\$10,300.00	\$10,300.00	\$10,284.12	\$0.00	\$4,944.30	\$14,263.00	\$14,262.39
261325	955000	Miscellaneous	\$10,000.00	\$17,500.00	\$17,500.00	\$8,002.80	\$25,000.00	\$14,747.48	\$25,000.00	\$24,372.11
261325	955999	Misc Operating - P-Card	\$0.00	\$0.00	\$0.00	\$1,352.43	\$0.00	\$0.00	\$0.00	\$0.00
261325	958010	Insurance Premium	\$35,000.00	\$50,000.00	\$50,000.00	\$35,553.00	\$45,000.00	\$50,367.00	\$37,796.00	\$40,517.00
261325	964000	Refunds and Rebates	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
261325	981000	Capital Outlay	\$40,674.00	\$270,682.00	\$820,682.00	\$455,973.29	\$1,066,411.00	\$1,326,517.12	\$3,075,000.00	\$2,620,361.33
261325	991010	Bonds Principal	\$565,000.00	\$540,000.00	\$540,000.00	\$540,000.00	\$0.00	\$7,602.18	\$0.00	\$0.00
261325	991020	Loans Principal	\$0.00	\$0.00	\$0.00	\$0.00	\$61,421.00	\$61,420.77	\$158,000.00	\$89,886.05
261325	991030	Leases Principal	\$60,776.00	\$96,364.00	\$96,364.00	\$0.00	\$98,000.00	\$61,477.00	\$14,482,542.00	\$59,221.00
261325	992010	Bonds Interest	\$789,875.00	\$817,500.00	\$817,500.00	\$817,500.00	\$1,428,859.00	\$1,520,268.35	\$0.00	\$0.00
261325	992020	Loans Interest	\$0.00	\$0.00	\$0.00	\$0.00	\$120.00	\$282.51	\$10,700.00	\$3,297.19
261325	992030	Leases Interest	\$2,368.00	\$4,372.00	\$4,372.00	\$0.00	\$10,000.00	\$3,665.00	\$0.00	\$3,921.00
261325	993000	Agency Fees	\$0.00	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00	\$500.00	\$500.00
261325	993100	Bond Issuance Costs	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$140,800.00	\$140,800.00
261325	996000	Discount on Bonds or Notes	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$91,410.00	\$91,410.00