

Calhoun County Administrator Office, 315 West Green Street, Marshall, MI 49068

**As Presented for Adoption  
on December 7, 2023**

**Kelli Scott**  
County Administrator/Controller

**Brad Wilcox**  
Assistant County Administrator

**Kim Archambault**  
Human Resources & Labor Relations Director

**Megan Banning**  
Finance Director

**2023 Calhoun County  
Board of Commissioners**

**Rochelle Hatcher**  
District 1

**Monique French**  
District 2

**Kathy-Sue Vette**  
District 3

**Steve Frisbie**  
District 4

**Derek King**  
District 5

**Diane Thompson**  
District 6

**Tommy Miller**  
District 7

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## TABLE OF CONTENTS

<b>2024 Budget Resolution.....</b>	<a href="#"><u>Page 1</u></a>
<b>2024 Administrator/Controller Memo.....</b>	<a href="#"><u>Page 5</u></a>
<b>Exhibits.....</b>	<a href="#"><u>Page 18</u></a>
Exhibit A: 2024 Fee Schedule.....	<a href="#"><u>Page 19</u></a>
Exhibit B: 2024 Staffing Allocation.....	<a href="#"><u>Page 24</u></a>
<b>Attachments.....</b>	<a href="#"><u>Page 35</u></a>
Attachment 1: General Fund.....	
2024 General Fund Five Year Forecast.....	<a href="#"><u>Page 36</u></a>
2024 General Fund Budget Detail.....	<a href="#"><u>Page 37</u></a>
Attachment 2: Capital Improvement Plan (CIP)....	
2024 CIP Seven Year Forecast.....	<a href="#"><u>Page 56</u></a>
2024 CIP Budget Detail.....	<a href="#"><u>Page 57</u></a>
Attachment 3: Road Fund.....	
2024 Road Fund Five Year Forecast.....	<a href="#"><u>Page 60</u></a>
2024 Road Fund Detail.....	<a href="#"><u>Page 65</u></a>
2024 Road Fund CIP Detail.....	<a href="#"><u>Page 67</u></a>
Attachment 4: Other Budgeted Funds.....	
2024 Other Budgeted Funds Detail.....	<a href="#"><u>Page 68</u></a>

## 2024 General Appropriations Resolution

WHEREAS, the provisions of the Uniform Budgeting and Accounting Act for Local Government, MCL 141.421a, et seq., require that each unit of local government adopt a balanced budget for all required funds; and

WHEREAS, the Calhoun County Budget Committee and Board of Commissioners ("Board") have reviewed the 2024 Administrator/Controller Recommended-Final Budget and budget requests for 2024 from the various departments, agencies, offices and activities, including the courts, which by law the Board must finance or assist in financing; and

WHEREAS, the Board has taken into consideration the fact that there are certain required functions of County Government or operations which must be budgeted at a serviceable level in order to provide statutorily and constitutionally required services and programs; and

WHEREAS, the Board has determined the maximum authorized 2024 millage rate and estimates the property tax revenue generated to be as follows:

5.3698 mills	Allocated - General	\$ 23,158,551
0.2482 mills	Voted - Medical Care	\$ 1,070,422
0.7440 mills	Voted - Senior Services	\$ 3,208,679
0.1997 mills	Voted – Parks	\$ 861,254
0.1000 mills	Voted – Veterans	\$ 431,274
0.9800 mills	Voted – CDA 911	\$ 4,226,485

; and

WHEREAS, the Board shall order that money raised by taxation, within statutory and charter limitations, to be paid into the funds of the local unit; and

WHEREAS, the Board has reviewed the 2024 Administrator/Controller Recommended-Final Budget and believes the same to contain funds sufficient to finance all mandatory County-funded services at or beyond a serviceable level;

NOW, THEREFORE, BE IT RESOLVED that the 2024 Calhoun County Budget, dated December 7, 2023 and as set forth in the attached documents, is hereby adopted on an account group level for the General Fund, Special Revenue Funds including the Road Department, and Capital Projects Fund, subject to all County policies regarding the expenditure of funds and the conditions set forth in this Resolution. The County Administrator/Controller

or designated personnel shall monitor each fund on an activity and an account group basis and provide appropriate interim financial reports.

BE IT FURTHER RESOLVED #1 that no budget transfer to or from personnel services, fringe benefits, supplies, other services and charges, or capital outlay account groups shall occur unless in accordance with the Board Policy #275 and/or the 2024 Courts' Budget Operations Policies, and only after approval by the County Administrator/Controller or delegate; and

BE IT FURTHER RESOLVED #2 that any increase in wages or salaries, above those set forth in the salary wage schedule, or a newly created position, shall only be made according to the 2024 Courts' Budget Operations Policies or by resolution or motion of the Board of Commissioners; and

BE IT FURTHER RESOLVED #3 that it is the responsibility of every Department Head/Elected Official to ensure that spending within each account group within each business unit does not exceed the amount appropriated. In turn, the County Administrator/Controller or designated personnel will oversee this operation and will expect to be informed by the Department Head/Elected Official of any anticipated budget variances; and

BE IT FURTHER RESOLVED #4 that unspent balances within the previously authorized capital improvement plan budget not spent by 12/31/2023 are hereby re-appropriated for 2024; and

BE IT FURTHER RESOLVED #5 that the attached Capital Improvement Plan Budget in total is established to be effective as noted, and that the County Administrator/Controller is authorized to sign and execute agreements related to implementing the projects outlaid within without prior approval of the Board, provided said agreements are within funds previously approved herein and purchases are made in accordance with County Purchasing Policy #405; and

BE IT FURTHER RESOLVED #6 that all Judges, County Elected Officials and County Department Heads shall abide by the Purchasing, Budget and Accounting Policies, as adopted and amended from time to time by this Board, for all purchases made with funds appropriated by the Board of Commissioners and that these budgeted funds are appropriated contingent upon compliance with the Purchasing and Budget Policies, and the Administrator/Controller or designated personnel shall not be authorized to make payment of any claims not in compliance with such Purchasing Policies and monies so budgeted; and

BE IT FURTHER RESOLVED #7 that the attached User Charges, Fees and Permits Schedule (Exhibit A) is hereby established to be effective as noted;

and

BE IT FURTHER RESOLVED #8 that the attached Staffing Allocation Schedule (Exhibit B) is hereby established to be effective as noted, and/or according to the 2024 Courts' Budget Operations Policies, and shall limit the number of employees who can be employed and no funds are appropriated for any positions not on said schedule; further, that certain positions on said schedule which are supported in whole or in part by a grant, cost sharing or other source of outside funding, are only approved contingent upon the County receiving the budgeted revenues and, if not received shall be considered eliminated; and

BE IT FURTHER RESOLVED #9 that contracted positions filled temporarily through staffing agency resources are allowed within available adopted budgeted funds or identified annual budgetary savings outside of the 2024 Staffing Allocation and with approval of both the office of the Administrator/Controller and the Human Resources Department; and

BE IT FURTHER RESOLVED #10 that this budget includes pay scale increases of 2.5% for 2024 for Court non-union employees (according to 2023 Court Non-Union compensation Directive),, 2.5% for County non-union employees, and 2.5% estimated average pay rates for employee groups with contracts that have not been settled as of November 17, 2023; and

BE IT FURTHER RESOLVED #11 that the Chief Deputy Treasurer position is currently above market according to the 2017 wage study performed by the Human Resources Director and, should the position become vacant, will be filled at the red-line salary of \$81,984.24 as stated below in the annual salaries for Elected Officials and corresponding Deputies; and

BE IT FURTHER RESOLVED #12 to set the Board of Commissioners total annual salaries for 2024 as follows:

Chairperson of the Board:

\$14,621.36 + \$3,328.00 additional = \$17,949.36

Vice Chairperson:

\$14,621.36 + \$991.64 additional = \$15,613.00

Other Commissioners:

\$14,621.36; and

BE IT FURTHER RESOLVED #13 that Calhoun County Board of Commissioners are not eligible to participate in any County benefit plans; and

BE IT FURTHER RESOLVED #14 that retiree health benefits, funded through the Mercer Retiree Health Exchange, are budgeted for and accounted within total Health Insurance costs for the County. The 2024 stipend is established at \$150/month for retirees with over 10 years of service and \$200/month for retirees with over 20 years of service; and

BE IT FURTHER RESOLVED #15 to set the Elected Officials' and corresponding Deputies' (excluding Judges and Board of Commissioners) annual salaries for 2024 as follows:

Prosecuting Attorney:	\$ 146,141.06	Chief Assistant PA:	\$ 128,238.24
Sheriff:	\$ 124,612.28	Undersheriff:	\$ 116,120.16
Treasurer:	\$ 100,118.46	CD Treasurer Current:	\$ 84,034.08
Clerk/Register of Deeds:	\$ 100,118.46	CD Treasurer Future:	\$ 81,984.24
Water Resources Commissioner:	\$ 92,370.72	CD Clerk & ROD:	\$ 81,984.24
		Deputy Water Resources Commissioner:	\$ 76,222.90

BE IT FURTHER RESOLVED #16 that all Judges, County Elected Officials and County Department Heads will hold any position vacancy that occurs during 2024 fiscal year open for the appropriate duration of time to properly compensate for vacation, sick, and/or other termination or severance payouts in order to ensure budgetary savings are achieved, provided that the Judges and Elected Officials can still perform their mandated functions at a serviceable level; and

BE IT FURTHER RESOLVED #17 that unless otherwise directed by the Board of Commissioners, the Administrator/Controller or designated personnel is authorized to make reductions in any department each time a substantial reduction is made, or shortfall occurs in Federal, State or local funds. The affected Judge, Elected Official or Department Head shall submit a reduction plan to the Administrator/Controller or designated personnel within fourteen (14) days of receiving notice or learning of the need for such reductions, with the plan to include the expected impact on staff and on services to the public.

# Calhoun County, Michigan

## 2024 Final Budget

“Building a Better County Through Responsive Leadership”



Kelli D. Scott, Administrator/Controller

Megan Banning, Finance Director

[www.calhouncountymi.gov](http://www.calhouncountymi.gov)

315 West Green Street

Marshall, MI 49068

(269) 781-0966

As presented to the Calhoun County Board of Commissioners for adoption on December 7, 2023:

### **RECOMMENDATIONS**

**The 2024 Administrator/Controller’s Recommended General Fund Budget (Attachment 1) for Calhoun County is hereby submitted for consideration by the Board of Commissioners in the amount of \$57,077,552 in total expenditures.** Also included for adoption are the 2024 Fee Schedule (Exhibit A), the 2024 Staffing Allocation (Exhibit B), the 2024 Capital Improvement Program Budget (Attachment 2), the 2024 Road Department Budget (Attachment 3) and other 2024 budgetary funds (Attachment 4).

The Calhoun County Budgets were prepared in accordance with Generally Accepted Accounting Principles and in compliance with The Uniform Budgeting and Accounting Act and Board policies. These are the result of an inclusive process involving all departments and agencies, elected officials, judiciary personnel, and the dedication and support of the Budget Committee of the Board of Commissioners, led by Board Chair Kathy-Sue Vette. The recommended budgets reflect our continued efforts to ensure the County’s long-term financial stability, and to present a spending plan that maintains important services to Calhoun County’s citizens.

### **BACKGROUND**

Recommended best practices for budgeting, as defined by the Governmental Accounting Standards Board (GASB), are updated regularly. The National Advisory Council on State and Local Budgeting (NCASLB) currently maintains four principles that provide framework for the GASB best practices:

1. Establish broad goals to guide government decision making
2. Develop approaches to achieve goals
3. Develop a budget consistent with approaches to achieve goals, and
4. Evaluate performance and make adjustments

The Calhoun County budgeting process adheres to these four principles.

Our budgeting process insists on timeliness, inclusiveness, transparency, accountability, and compliance. The 2024 process was coordinated by Megan Banning (Finance Director) with leadership from Kelli Scott (Administrator/Controller), Kim Archambault (Human Resources Director), Brad Wilcox (Assistant Administrator/Controller), and input from our budget committees and county-wide elected and appointed officials. The process starts at the close of the prior fiscal year as County Administration, Elected Officials and Department Heads review results from the prior year and use that information to establish needed service levels and programs for the current and next year. Once high-level priorities are set, the five-year forecast model is updated based on financial assessment of historic trends, along with current and expected future conditions. The five-year model then becomes the driver of the budget directive. Then, departments are asked to review their current year budgets, identifying revenue shortfalls, potential expenditure overruns and possibilities for restructure. This combination of centralized revenue forecasting and input from departments continues to increase confidence and ensure responsible budgeting.

The General Fund budget for 2024 includes the following assumptions:

**Revenues:** *Net 6.7% increase from the 2023 amended budget*

- 7.0% increase in State Revenue Sharing at \$3.7M
- 3.7% increase in Property values, based on projections from our Equalization Department and expected growth, and \$1.7M in Marijuana Tax, for a total 6.9% increase in this revenue category
- \$1.5M transfer from the Delinquent Tax Revolving Fund (DTRF) subject to Board Policy and MCL 211.87b (Michigan Compiled Laws)
- \$2.5M ARPA (American Rescue Plan Act) for lost revenues (final appropriation)
- Public Safety revenues based on 2023 boarding levels
- A continued flat trend in Court costs and fines
- Cost Allocation Plan charges to Special Revenue Funds

**Expenditures:** *Net 7.7% increase from the 2023 amended budget*

- 2.5% average pay scale increases for County non-union employees and union contracts still in negotiations; similar increases plus market adjustments and steps for union contracts extending into 2024 and beyond
- Plan changes and increases to health insurance costs; 0% increase to Dental and Vision
- Continuation of blended benefits rates per employee charged to department budgets
- \$500K Capital Funding through General Fund transfer
- \$400K expenditure contingency line
- 3.0% inflationary factor for most other expenses

The 2024 budget calendar included the following:

- ✓ An **early start** in early May 2023;
- ✓ Input from the Internal Budget Committee (Kris Getting, Brian Wensauer, Tim Hurtt) and the Executive Team (Kelli Scott, Brad Wilcox, Kim Archambault, Jim Dyer, Lucy Blair, John Midgley, Megan Banning);
- ✓ Guidance from the **Board of Commissioners Budget Committee**: Board Chair Kathy-Sue Vette, Commissioners Steve Frisbie and Derek King;
- ✓ Employee-level budgets for salaries and fringe benefits;
- ✓ Departmental budget targets set with consideration of fixed and contractual costs;
- ✓ **Budget Hearings** with the Board Budget Committee;
- ✓ Budget communications to commissioners, employees and the public; and
- ✓ Finalization of the 2024 General Fund budget **December 7, 2023**.

## **SUMMARY – 2024 BUDGET**

**The recommended 2024 General Fund Budget totals \$57.6 million in revenues and \$57.1 million in expenditures, increasing our Fund Balance by \$511K. The estimated fund balance at 12/31/24 is \$6.1 million, or 11.5% of our annual operating budget.**

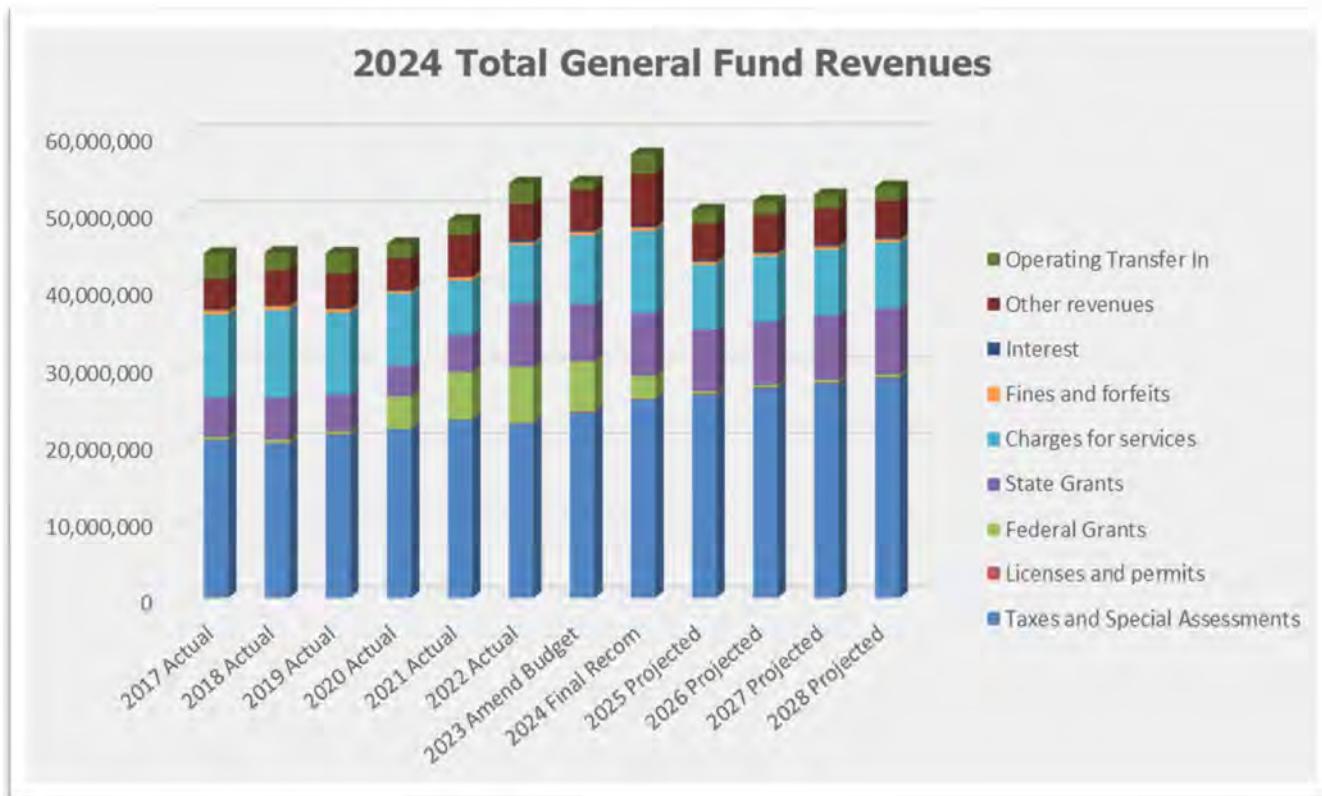
The 2024 budget represents a 6.7% increase to revenues. The increase is attributable to an assumed 3.7% increase in property values; a \$400K increase in Marijuana Tax, a 107% increase; ARPA Appropriation at \$2.5M; \$2.1M in Personal Property tax loss reimbursement; increased liquor tax distribution and a 7% increase in County Revenue Sharing from the State; \$1.2M solar energy savings tax rebate; Jail revenues estimated at 2023 boarding levels; and continued flat trend in Court costs and fines.

Due primarily to continued reduced revenues, the initial forecast showed a needed 8% reduction from 2023 budgets to close a \$3.1M budget gap.

Fortunately, the economic outlook on property values (the county's main revenue source) continues to trend upward, especially with economic development projects in the works. County Administration worked with Department Heads and Elected Officials toward continuing to manage personnel costs through attrition and to maintain current vacancies where feasible. We also decreased health care cost assumptions based on recently received renewal rates and claims experience.

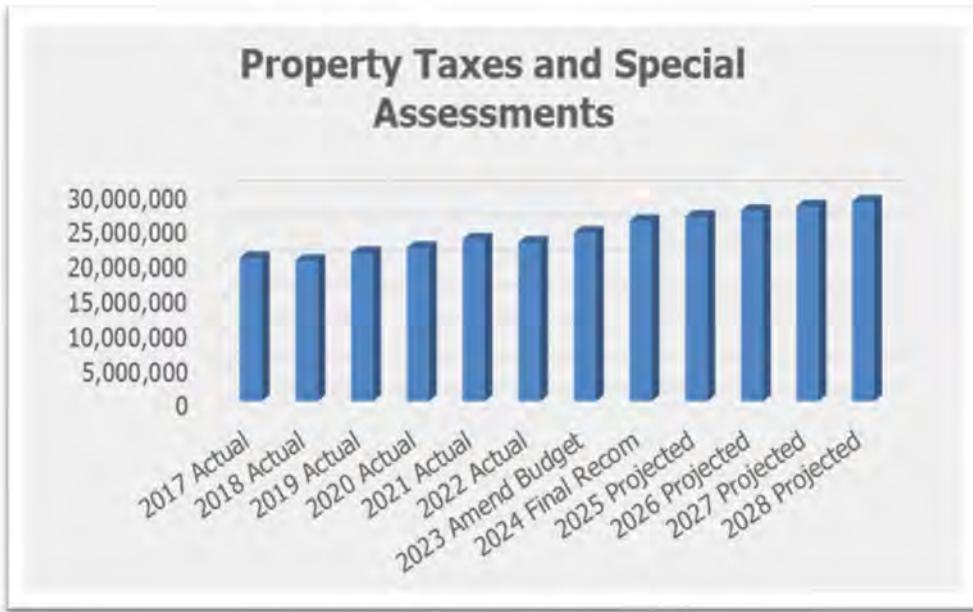
Continued structural deficits in our budget were mitigated again for 2024 with one-time revenues such as ARPA budget stabilization funds and the solar tax rebate, allowing us to **present a balanced budget**.

## 2023 GENERAL FUND REVENUE DETAIL



Projected revenues of **\$57.6 million** include the following:

- **Property Taxes and Special Assessments** of \$25.8 million, 45% of revenues.



Following the Great Recession of 2008, property tax revenues did not start to rebound until 2015. It wasn't until 2019 that the annual increase started to average 2.5%, still lower than the average previous growth of 4.5%. Despite other economic effects of COVID, property values remain high with taxable value changes in recent years exceeding 5%.

Steady property tax growth, coupled with new marijuana tax revenue starting in 2021 has provided a positive budget outlook. The total FY24 estimate of \$25.8 million factors in a 3.7% increase in real property values over 2023 and \$1.7M in marijuana tax revenue. Budget forecasts for 2025-2028 show annual growth averaging 3%.

The General Fund operating millage for 2024 is **5.3698 mills**, the result of a 2023 Headlee rollback from 5.3779 mills, previously rolled back from the Voter-approved rate of 5.56. The millages for Senior Services and Parks are also subject to the same rollback for 2024. Millages for Veterans Affairs, Medical Care Facility and Dispatch 911 are not subject to the 2023 Headlee Rollback because they were approved/renewed at the original rate.

In 2024, a taxpayer with a home valued at \$100,000 (\$50,000 taxable value) will pay \$382 per year in property taxes to support Calhoun County government (including the Medical Care Facility, Senior Services, Veterans Affairs, Parks and Dispatch 911).

2024 Estimated Tax Bill		
Home Value (SEV)		\$100,000
Taxable Value		\$50,000
	2024 Rate	2024 Tax Bill
County Total Millage	7.6417 Mill	\$382

- **Personal Property Tax Reimbursement**, which began in 2016, provides relief for eliminated Personal Property Tax (PPT) revenue on all operating and debt millages. The 2024 General Fund budget includes a \$2.1 million projected reimbursement.
- **State Revenue Sharing** (included in State Grants) of \$3.7 million provides 6.4% of General Fund revenues. The FY24 State budget includes a 7% increase, with a 5% increase expected for future years.

There is pending legislation now to establish a Revenue Sharing Trust Fund at the State level, which would help create stability and increased revenues to Counties for future years.

The adoption of the FY24 State budget also reduced the reports required from us to receive Revenue Sharing payments. This year's requirement is limited to reporting debt

service information, and next year's proposed budget. Also, for FY24, we are required to fully obligate all remaining American Rescue Plan funds (ARPA) and certify that by December 31, 2023. The adoption of the 2024 Calhoun County budget will qualify us to receive the full State Revenue Sharing amount.

*In 2010 the County began getting state appropriations again, after exhausting our Revenue Sharing Reserve Fund over 7 years.*

*2020 August Revenue Sharing payments were replaced with Federal CARES act funding resulting in the decreased 2020 amended budget.*

*The State's Budget for 2024 provides a one-time 7% increase over the 2023. Future State estimates build in a 5% increase year over year.*

2021 CRLGG Payment – CARES Funding \$1.14M



- **Charges for Services** total \$10.6 million, a \$1.8M increase over 2023 projections. With departmental charges within the Courts, the Clerk/Register of Deeds and other departments remaining historically flat, the large increase is nearly all due to budgeted increases in Jail Bed Revenues. Favorable contract negotiations with boarding entities and increased capacity following the lift of COVID restrictions have returned Jail Bed revenues to 2017/2018 levels. At \$5.7 million for 2024, jail revenues offset 36% of the operational costs therein.
- **Other Revenues** of \$6.7 million include contracts for Public Safety/Law Enforcement, state payments covering judges' salaries, and other miscellaneous revenues.

The County provides administrative services to the Consolidated Dispatch Authority, Firekeepers Local Revenue Sharing Board, Land Bank, and the Native American Heritage Fund Board bringing in \$92K to offset General Fund expenditures. The 2024 Budget includes \$475K in estimated distributions from the FireKeepers Local Revenue Sharing Board alone.

Other miscellaneous revenues include a \$400K rebate from the provider of our property and liability insurance, Michigan Municipal Risk Management Authority (MMRMA), and a one-time revenue of \$1.2M for Inflation Reduction Act Rebates resulting from the recent solar energy project. Other rebates from P-card usage and Staples purchases provide \$40K annually to the General Fund.

And finally, \$547,000 from the Battle Creek LDDA capture pass through and \$120K reimbursement from the Road Department for the Gang of Lakes intercountry drain project are factored into the 2024 budget.

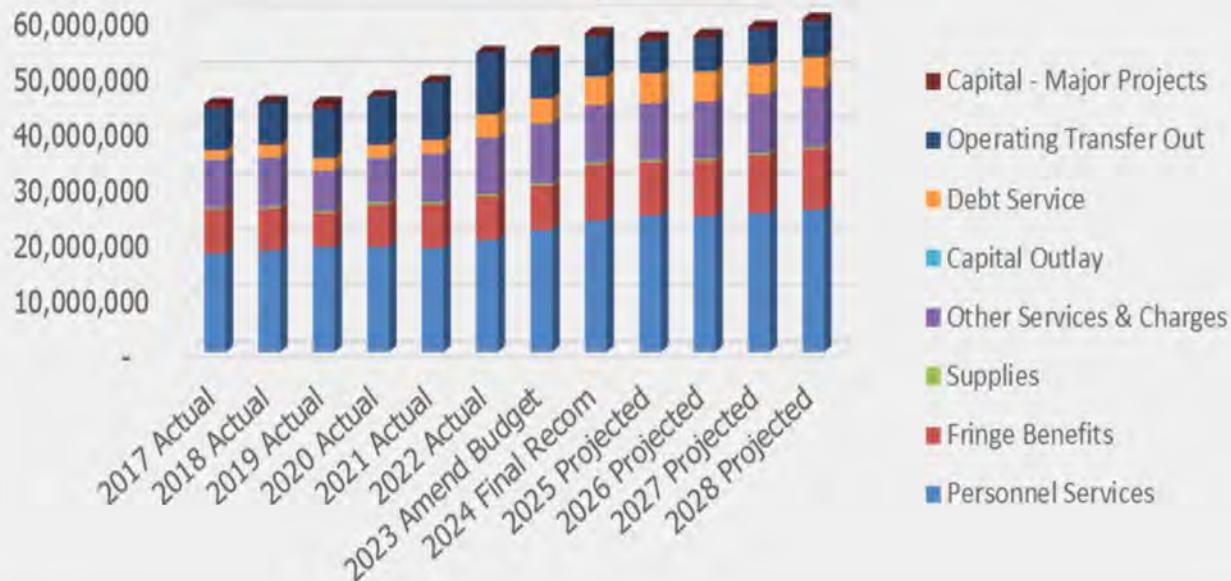
- **Operating Transfers In** include a budgeted \$1.5M transfer from the County's **Delinquent Tax Revolving Fund (DTRF)**, consistent with the annual transfer in place for decades. The Treasurer's Office continues to grow the DTRF fund balance with investment strategies – reducing interest costs on borrowing during the tax roll and adding a level of financial security to the County portfolio. Transfers from the DTRF to the General Fund are allowable by State statute (MCL 211.87) upon determination that a surplus of funds exists within the DTRF to make such transfers and appropriate action by the County Board of Commissioners; current unrestricted balance as of the DTRF's 2022 audited financial statements totals \$18.8 million.

New for 2024, General Fund Transfers in include \$270K from the **Opioid Settlement Fund**, representing the 15% allowable unrestricted amount of 2023 receipts. The County is expecting to receive more than \$11M over the next 18 years from national and regional settlement agreements and will work with a steering committee on a future recommended spending plan for Board of Commissioner approval.

This budget category also includes transfers in from Accommodations Tax (\$154K), Community Development Special Revenue Funds for shared intergovernmental services (\$59K), Clerk – Register of Deeds Special Revenue Funds (\$20K), Inmate Commissary (\$50K) and the Sheriff's Golf Outing (\$10K).

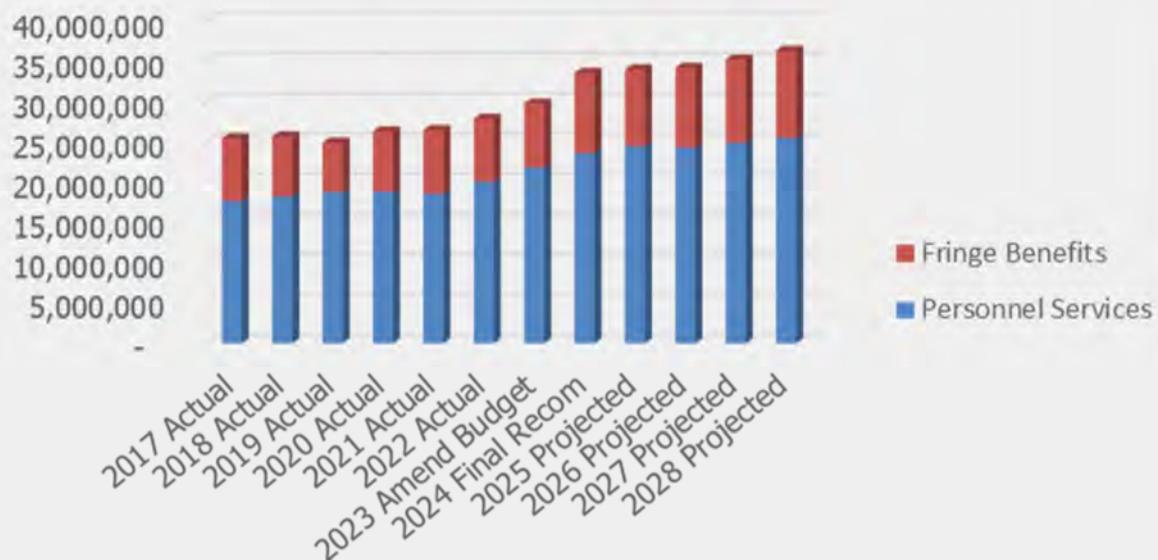
## 2024 GENERAL FUND EXPENDITURE DETAIL

### 2024 Total General Fund Expenditures



Total General Fund expenditures of **\$57.1 million** represent a 7.7% increase from 2023 amended budget. Following are the highlights for 2024.

### Salaries & Benefits



- **Salaries and Benefits are** the largest proportion of expenses within the General Fund budget, at 59% of total expenditures.

The 2024 Budget Resolution recommends pay scales for **County non-union employees**, **Court non-union employees** (as approved by the Courts) and **Elected Officials** be **increased by 2.5%**. Across the board pay increases and market adjustments for Union Contracts are included, plus step increases, totaling a range of 2.5 – 5% for 2024. Any contracts not yet renewed for 2024 as of November 2023 were estimated at an average 2.5% increase, all-inclusive.

Many departments will continue to maintain vacancies into 2024, leaning on efficiencies created by technologies and reorganizations. The 2024 budget includes 694.81 funded full-time staff equivalent positions (FTEs) including Road Department staff and the Health Department allocation authorized with its FY 2023-24 Budget (Exhibit B).

***The funded level of staffing included in the Recommended 2024 Budget is nearly equal to amended FTEs in 2023, with an increase of 0.50 unfunded FTEs.***

Proposed staffing changes for 2024 are:

- District Court: Staffing changes with a net decrease of 1.0 FTE,
- Circuit Court Drug Court: Unfunding 0.5 FTE Part-time Case Manager based on caseloads,
- Probate Court: Unfunding 0.5 FTE Part-time Court Clerk
- Building & Grounds: Funding 1.0 FTE Maintenance Mechanic for increased needs at the Road Department and the Youth Center
- Prosecuting Attorney: Funding 0.5 FTE Part-time Investigator
- Sheriff: Additional 1.0 FTE Clerk to assist in FOIA processing and Accreditation

**Budgeted fringe benefits as a percentage of salary within the General Fund is 42.1% for 2024.** The County continues to comply with Section 3 of Public **Act 152 of 2011** (Publicly Funded Health Insurance Contribution Act), limiting the portion the County will contribute toward employee health care costs for 2024 to the State determined **Hard Caps**.

Recruitment and retention remain a top priority for the County, and as such we value offering health benefit plan choices to our employees. While national medical inflation trends show increases of 6-10%, the County has trended significantly below these benchmarks.

The PPO plan (CB3) continues to have disproportionately high levels of per-employee claims compared to the two high deductible plans. In an effort to reflect this imbalance, the County has adjusted cost sharing rates and this year we're increasing the attractiveness of the high deductible plans by reducing out of pocket maximums, co-pays and employee contribution share.

Employee retirement plan costs average 13% of salaries including debt service costs for unfunded liabilities, with all defined benefit plans closed to new hires.

As of the most recent 2022 County MERS (Municipal Employee's Retirement System) actuarial valuation, County plans as a total are **93% funded**, a reduction from the 2021 valuation due mainly to reduced investment returns.

Implementing the new Health Care Savings Program accounts and Mercer Exchange program starting in 2023 for post-65 retirees, along with closing all DB plans and issuing pension obligation bonds in 2019 and starting to contribute to MERS' Health Care Funding Vehicle in 2022 are saving more than \$1.0M annually and have reduced our OPEB unfunded liabilities by nearly 40% over the past few years.

There is still an increase within net 2024 projected cost for all employee benefits, albeit minimized through plan changes noted above, mainly due to expected increases in prescription and claims cost and the continuation of the Public Safety Retention Bonuses through 2025.

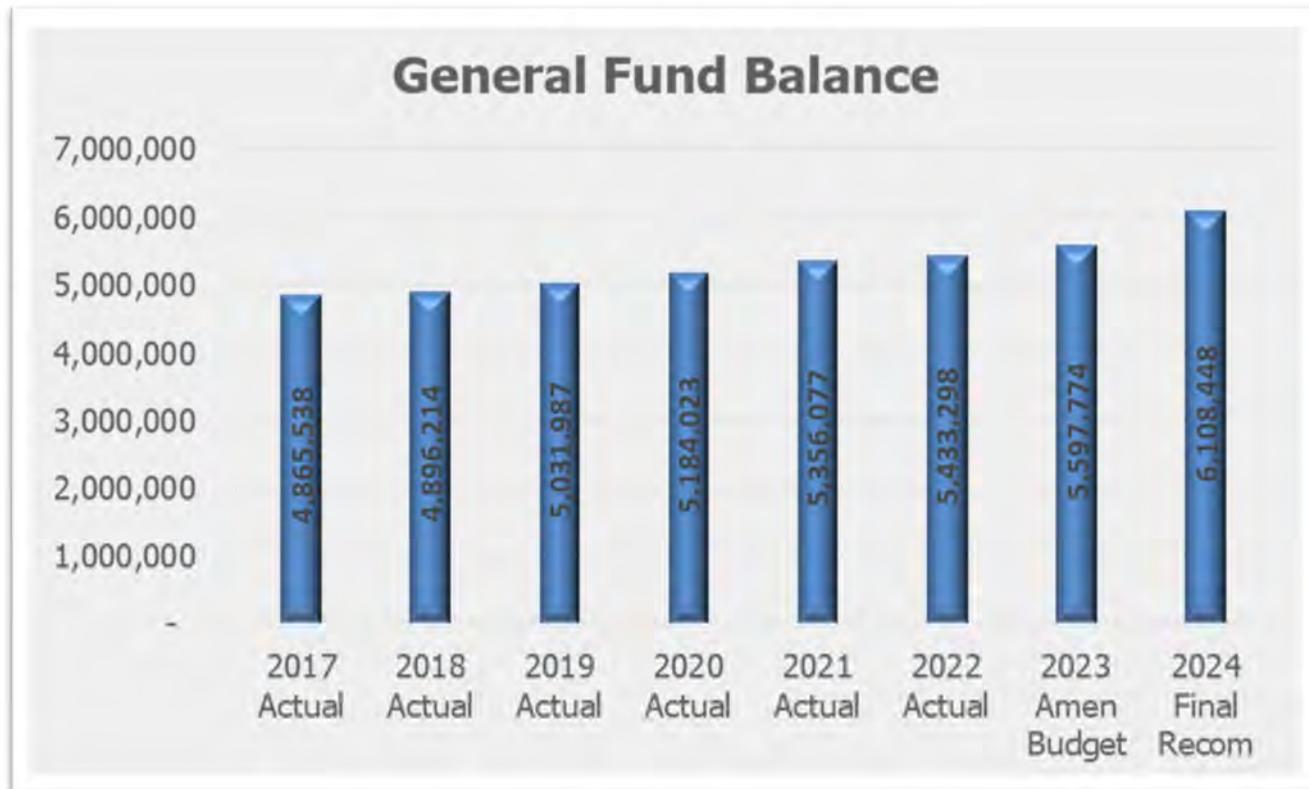
With 59% of General Fund expenditures covering salaries and benefits, all other expenditures (including **Supplies, Other Services and Charges, Capital Outlay, Debt Service, and Operating Transfer Out** categories) represent the remaining 41%. Significant changes for 2024 include:

- Decreased Contractual Services Cost for Calhoun County Dispatch (\$218K - attributable to the newly passed Dispatch 911 Operating Millage)
- Decreased data processing charges with a new waiver of JIS user fees for the Courts for 2024 (\$162K)
- Increased contractual inmate health care within the Jail (\$254K).

We recommend a continued allocation of \$500K of General Fund transfer towards capital projects in 2023 to keep up with life-cycle replacement of vehicles and to provide for departmental requests; CIP fund balance provides a contingency for unexpected capital needs in 2024. The proposed budget also includes a \$400,000 expense contingency line item.

These contingencies and fund balance reserves, along with moderate debt and effective budget management, help the County maintain ***solid 'AA' bond with a positive outlook credit rating by Standard & Poor's.***

## **GENERAL FUND BALANCE**



Since 2020, the County has been relying on pandemic-related federal grant funding to stabilize General Fund shortfalls. For 2024, the budgeted use of ARPA funding is \$2.5 million, the final appropriation of the remaining funds.

Structural budget challenges from reliance on jail bed revenues, flat revenues from departmental charges, a lack of dedicated revenue sources for Capital Projects and annual inflationary increases point to continued budget gaps to address beyond 2024.

Future year projections build in an economic rebound and a return to a new financial baseline, eliminating ARPA funding for lost revenues and other one-time revenue sources. Strategies for reduced baseline expenditures will be required, along with emphasis on increasing local revenues, reducing unfunded liabilities, compensation cost containment, and debt management combined with facilities and equipment upkeep.

In 2023, the Board updated its Fund Balance Policy, with first steps towards implementation built into the 2024 budget and long-term forecast. The new level set at 17 – 25% of prior year expenditures requires an additional deposit to General Fund balance over at least the next 5 years. To this end, the FY 2024 deposit to fund balance is budgeted at \$511K.

The Fund Balance at December 31, 2022 was \$5.4 million. We estimate the FY 2023 year-end fund balance at \$5.6 million, or 11% of prior-year operating expenditures. **The 2024 budget**

**includes an ending fund balance of \$6.1 million, increasing to nearly 12% of prior year expenditures (adjusted for one-time ARPA expenditures).**

### **ROAD DEPARTMENT BUDGET**

The Road Department Budget is accounted for as a separate governmental fund outside of the County's General Fund. The largest source of revenue comes from the State, mainly from the Michigan Transportation Fund (MTF), from fuel tax and vehicle registrations. None of the County's property tax revenues are used for road maintenance or enhancements.

The recommended 2024 Road Department budget (Attachment 3) includes **revenues at \$26.2 million**, with **expenditures totaling \$26.8 million**, including a \$500,000 contingency.

On the revenue side, the County expects a small 1% increase in MTF funding. Total revenues are budgeted to decrease \$6M in 2024 due primarily to decreased federal and state aid projects and limited local road project funding. Federal/State Aid projects totaling \$4.5M in 2024 are budgeted with offsetting grants totaling \$4.3M.



***The Road Department budget for 2024 shows decreases in Preservation-Structural Improvements, due to varying levels each year in Federal/State Aid projects and an initially expected lower level of match funding for local road improvement projects. Most other expenditures remain consistent including winter and State maintenance, pothole patching and continued reduced administrative overhead costs.***

The 2024 Road Department budget includes:

- Primary road improvements limited to federal/state aid projects
- Local Road Agreements & Projects per Policy 509 (\$2.0M)
- Capital outlay totaling \$2.1M based on the Road Department long term CIP
- Salary and fringe totaling \$6.3 M (with 10 unfunded positions), and
- Expense recovery through the State Trunkline Maintenance contract including truck depreciation reimbursement, rental rates and an 8.5% overhead fee

The Road Department is projected to end 2024 with a planned use of fund balance of \$558K, leaving a fund balance at the end of the year of \$181K plus any unspent amount from the budgeted \$500K contingency.

### **IN CLOSING**

County Administration recommends the attached 2024 budgets including the County General Fund, the County Road Department, the County CIP Fund and all budgeted Special Revenue Funds.

We arrived at this balanced budget with the much-appreciated efforts of our countywide leaders to accept and respect the constrained funding reality. Special thanks for the significant time and guidance from the Board of Commissioners Budget Committee (chaired by Board Chair Kathy-Sue Vette, and including Commissioners Frisbie and King), our internal Budget Team, Judges, Elected Officials and Department Heads, the Finance and Human Resources Staff, our many Advisory Boards and Committees, and all employees who are part of our successful county family.

We are committed to manage our finances confidently, with a focus on valuing employees, providing excellent services to the public and implementing new ideas from our Elected Officials, Judiciary, Department Heads and other partners in the County. We continue to "build a better Calhoun County through responsive leadership."

CC: Judges, Elected Officials, and Department Heads

# Exhibits

## CALHOUN COUNTY USER CHARGES, FEES and PERMITS

(Statute Based Fees Excluded)

EXHIBIT A

CLERK - REGISTER OF DEEDS	FEES TITLE	AMENDED 2023	PROPOSED 2024	NOTES
	Vital Records (pre 1945)	\$20.00	\$20.00	
	Vital Records (On System)	\$20.00	\$20.00	
	Senior Vital Records (pre 1945)	\$10.00	\$10.00	
	Senior Vital Records (On System)	\$10.00	\$10.00	
	Vital Records Additional Copy	\$5.00	\$5.00	
	DBA/Dissolutions	\$10.00	\$10.00	
	Dba Amendments	\$5.00	\$5.00	
	Veterans Cards	\$10.00	\$10.00	
	Fax/Email Fee (Faxed/Emailed Credit Card Requests)	\$3.00	\$3.00	
	Death Certificates Mailing Fee (Funeral Homes)	\$5.00	\$5.00	
	Clerk Certs	\$5.00	\$5.00	
	NSF return fee	\$30.00	\$30.00	
CLERK OF THE CIRCUIT COURT	FEES TITLE	AMENDED 2023	PROPOSED 2024	NOTES
	Micofilm Search Fee	\$10.00	\$10.00	
	Fax/Email Fee (faxed/mailed credit card requests)	\$3.00	\$3.00	
	Name Search request	\$5.00	\$5.00	
	Official Statement Fee (request of written Ct document)	\$5.00	\$5.00	
	Certified Copy	\$10.00 Certification Fee + \$1 per page	\$10.00 Certification Fee + \$1 per page	
	Additional Certified Copy of Same Record	\$5.00 Certification Fee + \$1 per page	\$5.00 Certification Fee + \$1 per page	
	NSF return fee	\$30.00	\$30.00	
	Form Packets	Divorce - \$15.00 DM; \$10.00 DO; \$1.00 per form all other forms	Divorce - \$15.00 DM; \$10.00 DO; \$1.00 per form all other forms	
	Credit Card Phone Payment	\$3.00 per transaction	\$3.00 per transaction	
CORPORATION COUNSEL	FEES TITLE	AMENDED 2023	PROPOSED 2024	NOTES
	Copy Costs - FOIA request	\$0.06/page	\$0.06/page	
	Copy Costs - FOIA request	\$0.10/CD	\$0.10/CD	
	Review of FOIA requests - Sheriff FOIA	\$15.96/hr	\$15.96/hr	
	Review of FOIA requests - Other FOIA	\$70.84/hr	\$70.84/hr	
DISTRICT COURT	FEES TITLE	AMENDED 2023	PROPOSED 2024	NOTES
	Copy Costs - First 10 pages	\$1.00 first 10 pages	\$1.00 first 10 pages	
	Copy Costs - Additional pages over 10	\$0.50/page	\$0.50/page	
	New Record Creation	\$5/document	\$5/document	
	NSF return fee	\$35.00	\$35.00	
	History Record of bond pymt - created as requested	\$5.00	\$5.00	
	Requested Second Mailing fee - LT cases	\$13.00 per defendant	\$13.00 per defendant	
EQUALIZATION	FEES TITLE	AMENDED 2023	PROPOSED 2024	NOTES
	Copy Costs - B&W - First 10 pages	\$1.00/page	\$1.00/page	
	Copy Costs - B&W - Additional pages over 10	\$0.50/page	\$0.50/page	
	Copy Costs - Color	\$2.00/page	\$2.00/page	
	Electronic Data Disk - entire County w/o buildings	\$2,000.00	\$2,000.00	
	Electronic Data Disk - entire County w/ buildings	\$2,500.00	\$2,500.00	
	Electronic Data - All other requests	\$0.05/parcel	\$0.05/parcel	

## CALHOUN COUNTY USER CHARGES, FEES and PERMITS

(Statute Based Fees Excluded)

EXHIBIT A

GIS	FEE TITLE	AMENDED 2023	PROPOSED 2024	NOTES
	Historical Aerials - Printed by Section - First 10 Pages	\$8.00	\$8.00	
	Historical Aerials - Additional pages over 10	\$5.00/copy	\$5.00/copy	
	Historical Aerials - Entire township	\$180.00	\$180.00	
	GIS Section Maps - Line	\$5.00 ea	\$5.00 ea	
	GIS Section Maps - Aerial	\$15.00 ea	\$15.00 ea	
	GIS Parcel Shapefile - includes Parcel ID & Acreage	\$0.20/parcel	\$0.20/parcel	@@@
	GIS Parcel Shapefile - Entire County	\$6,500.00	\$6,500.00	
	Updates for Entire County Purchase	\$1,300/yr	\$1,300/yr	@@
	GIS Parcel Shapefile - w/ Tax Database export attached	\$0.23/parcel	\$0.23/parcel	@@@
	GIS Parcel Shapefile w/export - Entire County	\$8,250.00	\$8,250.00	
	Updates for Entire County Purchase	\$1,650/yr	\$1,650/yr	@@
	Custom GIS / Custom Map Creation (15 min increments)	\$45.00/hr	\$45.00/hr	@@@
	Custom Maps - Printed	\$5 - \$30	\$5 - \$30	
	Mail tube	\$5.00 ea	\$5.00 ea	
	CD mailer	\$3.00 ea	\$3.00 ea	
HEALTH DEPARTMENT	FEE TITLE	AMENDED 2023	PROPOSED 2024	NOTES
	Food Fees - various incl licensing, inspection fees	\$35-\$715	\$38-\$890	***
	Administrative - various action fees	\$5-\$100	\$5-\$100	***
	Sewage - various	\$67-\$312	\$76-\$664	***
	Water - well permits, renewal fees	\$21-\$384	\$29-\$633	***
	Water Test Fees - various	\$73.00	\$84.00	***
	Other - various	\$10-\$600	\$10-\$598	***
	Clinic and Family Planning - Various	\$5 - \$155	\$5 - \$155	***
	Vaccines	Vaccine Cost+\$23 Admin	Vaccine Cost+\$23/\$40 Admin	***
PARKS	FEE TITLE	AMENDED 2023	PROPOSED 2024	NOTES
	Historic Bridge Pavilion Rental	\$50.00/4 hours	\$50.00/4 hours	
PLANNING	FEE TITLE	AMENDED 2023	PROPOSED 2024	NOTES
	Copy of Calhoun Cty Master Plan (includes color maps)	\$15.00	\$15.00	
	Land Division Application Fee	\$100 + \$25/division	\$100 + \$25/division	
ROAD DEPARTMENT	FEE TITLE	AMENDED 2023	PROPOSED 2024	NOTES
<b>Driveways</b>	Residential Driveway	\$75.00	\$75.00	
	Update Residential Driveway Approach	\$65.00	\$65.00	
	Commercial Driveway	\$140.00	\$140.00	
	Update Commercial Driveway Approach	\$140.00	\$140.00	
<b>Private/Public Road</b>	Temporary Construction Access	\$75.00	\$75.00	
	New Private / Public Road Approach	\$260.00	\$260.00	
	Approach Detail Review	\$135.00	\$135.00	
<b>Inspection Fee</b>	Inspection Fee without permit	\$75.00	\$75.00	
<b>Utilities</b>	Single Day Permit	\$75.00	\$75.00	
	Annual Blanket Permit (Utilities & Surveyors)	\$350.00	\$350.00	
	Overhead & Underground Utility Permits	\$220.00	\$220.00	
	Road Bore	\$155.00	\$155.00	
	Tapping County Storm Sewer	\$1,015.00	\$1,015.00	

## CALHOUN COUNTY USER CHARGES, FEES and PERMITS

(Statute Based Fees Excluded)

EXHIBIT A

Bituminous Roadcut / Replaced by Utility Company	\$410.00	\$410.00
Gravel Road Cut	\$280.00	\$280.00
Open Cut Road Crossing	\$250.00	\$250.00
Broadband NEW per Project	\$300.00	\$300.00
Wireless Facility w/o Poles	\$200.00	\$200.00
Wireless Facility w/Poles	\$300.00	\$300.00
Wireless Colocate Annual - Existing Pole	\$20.00	\$20.00
Wireless Colocate Annual - New Pole	\$125.00	\$125.00
Wireless Colocate Annual - Road Agency Pole	\$30.00	\$30.00
<b>Special Use/Right of Way</b>		
Seismic Testing	\$300.00	\$300.00
Temporary Road Closure - Single Day Permit	\$180.00	\$180.00
Miscellaneous Right-of-Way	\$105.00	\$105.00
Detour Routes	\$125.00	\$125.00
<b>Transportation</b>		Switched to flat fee
Annual Cab Card per Vehicle	\$180.00	\$180.00
Single Move Permit	\$45.00	\$45.00
Single Move Mobile Home Transportation Permit	\$45.00	\$45.00
Annual Mobile Home Transportation Permit	\$180.00	\$180.00
<b>Frost Law Permits</b>	Annual per vehicle during seasonal weight restrictions	\$105.00
<b>Administrative</b>	Failure to Obtain Permit	2x Permit Costs
<b>Soil Erosion &amp; Sediment Control</b>	Residential Earth Change - Up to and incl 2 acres 30 Days	\$100.00
	Residential Earth Change - 2+ acres	\$10.15/addl acre per 30 days
	Residential Earth Change - Each additional 30 day period	\$35.00
	Other Earth Change - Up to and incl 2 acres 30 Days	\$125.00
	Other Earth Change - Up to and incl 2 acres - Each additional 30 day period	\$65.00
	Other Earth Change - > 2 and incl 5 acres	\$185.00
	Other Earth Change - > 2 and incl 5 acres - Each additional 30 day period	\$125.00
	Other Earth Change 5+ acres	\$10.15/addl acre per 30 days
	Expedited (10 days or less) Soil Erosion/Sediment Control Permits	3x Permit Costs
<b>Traffic</b>	Basic Traffic Count- New Data	\$220.00
	Basic Speed Study- New Data	\$220.00
	Traffic Count and Analysis - New Data	\$205.00
	Speed Study and Analysis- New Data	\$205.00
	Traffic - Existing Data	Copy fee + Postage
<b>Maps</b>	County Maps (limits may apply)	\$0.00
<b>Addressing Fees</b>	New Address (Residential/Commercial - 1 Lot)	\$80.00
	Multiple Parcels Within the Same Development - Base Fee	\$250.00
	Multiple Parcels Within the Same Development - Additional Cost per Address	\$25.00
<b>Abandonments/Site Reviews</b>	Abandonment Request	\$60/Hour + Expenses
	Plat/Subdivision Site Review (Preliminary & Final)	\$550.00
	Condo Site Review	\$415.00
<b>Copy Fees</b>	Color Copy (8 1/2 X 11)	\$1.00 first page + \$0.15 ea additional
	Black & White Copy (8 1/2 X 11)	\$1.00 first page + \$0.10 ea additional
		\$1.00 first page + \$0.15 ea additional
		\$1.00 first page + \$0.10 ea additional

## CALHOUN COUNTY USER CHARGES, FEES and PERMITS

(Statute Based Fees Excluded)

EXHIBIT A

Color Copy (8 1/2 X 14)	\$1.00 first page + \$0.30 ea additional	\$1.00 first page + \$0.30 ea additional
Black & White Copy (8 1/2 X 14)	\$1.00 first page + \$0.25 ea additional	\$1.00 first page + \$0.25 ea additional
<b>Sign Fees</b> Miscellaneous Signs (Replacement due to Accidents)	Cost of Signs + Labor, Equipment, Fringe and Overhead	Cost of Signs + Labor, Equipment, Fringe and Overhead
<b>Guardrail Fees</b> Accidents)	Cost of Guardrail + Labor, Equipment, Fringe and Overhead	Cost of Guardrail + Labor, Equipment, Fringe and Overhead

SHERIFF	FEE TITLE	AMENDED 2023	PROPOSED 2024	NOTES
Fingerprint Fee - Card	\$20.00	\$20.00		
Fingerprint Fee - School Employees	\$71.00	\$71.00		
Fingerprint Fee - All Others	\$77.00	\$77.00		
Emergency Response	\$80 - \$230	\$80 - \$230		
Accident Reports	\$12.00	\$12.00		
Local Inmate Housing	\$45.00	\$45.00		
Dog License - Sexed (1 or 3 yrs)	\$27 - \$77.00	\$30 - \$80		
Dog License - Sexed (1 or 3 yrs) Sr. Citizen		\$20 - \$60		
Dog License - Unsexed (1 or 3 yrs)	\$13.50 - \$38.50	\$15 - \$40		
Dog License - Unsexed (1 or 3 yrs) Sr. Citizen		\$10 - \$30		
Kennel Licensing Fees	5-10 Dogs \$25.00 11-15 Dogs \$50.00 16-20 Dogs \$75.00 20+ Dogs \$75.00 + \$25.00/10 add Dogs	\$10/dog not to exceed \$250		
PPT - breathalyzer fee	\$16.00	\$16.00		
Salvage Vehicle Inspection	\$100.00	\$100.00		
Band of Potawatomi Indians - Law Enforcement Serv	\$52.32 per hour per deputy-subject to annual review & adj for Union increase	\$52.32 per hour per deputy-subject to annual review & adj for Union increase		
<b>Daily Boarding Fees:</b>				
US Marshall	\$70.00	\$70.00		
Band of Potawatomi Indians	\$70.00	\$70.00		
BICE	\$74.66	\$98.00	###	
Branch County	\$35.00	\$35.00		
Dearborn	\$53.20	\$53.20		
Dept of Corrections	\$35.00	\$35.00		
Diverted Felons	\$43.50	\$43.50		
Livonia	\$53.20	\$55.89		
City of Westland	\$53.20	\$55.89		

WATER RESOURCES	FEE TITLE	AMENDED 2023	PROPOSED 2024	NOTES
Subdivision Review Fee	\$300.00	\$300.00		
Commercial Development Review Fee	\$300.00	\$300.00		
Residential Property Review Fee	\$50.00	\$50.00		
Permit Fee - tile a cty drain	\$150.00	\$150.00		
Permit Fee - connect to or discharge to a cty drain	\$250.00	\$250.00		
Permit Fee - cross or parallel a cty drain	\$250.00	\$250.00		

\*\*\* Previously approved by BOC 9/7/23

### Rate is subject to change according to the terms of the related Intergovernmental Services Agreement.

@@ With signed agreement on file

## **CALHOUN COUNTY USER CHARGES, FEES and PERMITS**

(Statute Based Fees Excluded)

EXHIBIT A

**\*\* For costs for all soil erosion permits 30 days will equal one complete month regardless of the # of days in that month  
@@@ \$12.00 minimum**

## AUTHORIZED STAFFING ALLOCATION SCHEDULE

	2022 Funded Amended	2022 Unfunded Amended	2023 Funded Amended	2023 Unfunded Amended	2024 Funded Proposed	2024 Unfunded Proposed
<b>Legislative</b>						
Board of Commissioners						
Board Member	5		5		5	
Board Secretary		1		1		1
Chairman of the Board	1		1		1	
Vice Chairman of the Board	1		1		1	
<b>Board of Commissioners Total</b>	<b>7</b>	<b>1</b>	<b>7</b>	<b>1</b>	<b>7</b>	<b>1</b>
<b>Judicial</b>						
District Court						
Account Clerk	1		1		1	
Accounting Manager	1		1		1	
Administrative Secretary	1		1		1	
Attorney Magistrate	2		2		2	
Case Manager	6	0.8	6	0.8	6	0.8
Chief Case Manager	1		1		1	
Clerical Services Supervisor					1	
Court Officer	3.6		4		5	
Court Recorder/Judicial Secr	4		4		4	
Court Secretary						
Deputy Court Clerk	12	2	12	3	13	2
Deputy Court Clerk PT	4.7	1.95	5	1.6	3.4	3.2
Deputy Court Clerk Supervisor	1		2		1	
Deputy Court Teller		1		1		
Deputy Dist Crt Administrator	1		1		1	
District Court Administrator	1		1		1	
District Court Judge	4		4		4	
Intensive Prob Field Officer	0.38	1.55	0.4	1.55		1.95
Judicial Enforcement Officer	3.75		3	0.75	2	1.75
Magistrate PT		0.77		0.77		0.77
Mental Health Court Coord/Case M	1		1		1	
Warrant Supervisor						
Clerical Services Manager	1		1		1	
<b>District Court Total</b>	<b>49.43</b>	<b>8.07</b>	<b>50.4</b>	<b>9.47</b>	<b>49.4</b>	<b>10.47</b>

## AUTHORIZED STAFFING ALLOCATION SCHEDULE

Exhibit B

Drug Court					
Drug Court Case Manager	2	0.5	2.5		2
Drug Court Coordinator	1		1		1
<b>Drug Court Total</b>	<b>3</b>	<b>0.5</b>	<b>3.5</b>		<b>3</b>
Judicial Council					
Jury Coordinator	1		1		1
<b>Judicial Council Total</b>	<b>1</b>		<b>1</b>		<b>1</b>
Probate Court					
Chief Judge - Calhoun County	1		1		1
Deputy Probate Register	2		2		2
Guardianship Investigator					
Judicial Secy/Assignment Clerk	1		1		1
Probate Court Clerk	1	1	1.5	0.5	1
Probate Court Manager / Register	1		1		1
Probate Court Services Officer	1		1		1
<b>Probate Court Total</b>	<b>7</b>	<b>1</b>	<b>7.5</b>	<b>0.5</b>	<b>7</b>
<b>1</b>					
Circuit Court/Family/FOC					
Administrative Secretary	1		1		1
Administrative Services Manager	1		1		1
Asst Support & ISU Manager	1		1		1
Attorney Referee	4		4		4
Chief Referee					
Circuit Court Judge	4		4		4
Circuit-Probate Ct Admin / FOC	1		1		1
Clerical Services Supervisor	1		1		1
Court Collections Officer	2	2	2	2	2
Court Services Officer	4		4		4
Court Services Spec		1		1	
CRP Investigator			1		1
Dep. Court Admin - Juvenile Svcs	1		1		1
Deputy FOC - Attorney	1		1		
Document System Manager	1		1		1
Enforcement Officer	13	1	13	1	12
					1

## AUTHORIZED STAFFING ALLOCATION SCHEDULE

Enforcement Services Manager	1	1	1	1	1	1
FOC Clerk	1	2	1	2	1	2
Information Services Rep	5		5		5	
Judicial Secretary	4		4		4	
Juv Probation Services Manager						
Management Analyst		1.38	1	0.38	1	0.38
Office Assistant	14	5.5	16	3.5	15	4.5
Probation Officer	5	6	5	6	5	6
Support & Info Serv Unit Mngr	1		1		1	
FOC Staff Attorney - CRP Unit			1		1	
Establishment Services Assistant Mgr			1		1	
Office Assistant -> Paralegal	5	2	6	1	7	1
Paralegal II			3		3	
Assist Enforcement Svcs Manager					1	
Asst Dir of Op/Inv Unit Manager	1		1		1	
Director of FOC Operations					1	
<b>Circuit Court/Family/FOC Total</b>	<b>72</b>	<b>20.88</b>	<b>82</b>	<b>16.88</b>	<b>82</b>	<b>16.88</b>

General Government						
Admin Services						
Administrative Assistant		1		1		1
Administrative Services Manager	1		1		1	
Operations Coordinator	1		1		1	
Purchasing Coordinator						
<b>Admin Services Total</b>	<b>2</b>	<b>1</b>	<b>2</b>	<b>1</b>	<b>2</b>	<b>1</b>
Buildings & Grounds						
Building Supervisor	2		2		2	
Correctional Officer	6		6		6	
Maintenance Mechanic I	3	1	3	1	4	
Maintenance Mechanic II	4		4		4	
Maintenance Mechanic III	2		2		2	
Sergeant	0.5		0.5		0.5	
<b>Buildings &amp; Grounds Total</b>	<b>17.5</b>	<b>1</b>	<b>17.5</b>	<b>1</b>	<b>18.5</b>	

Central Services						
Central Services Manager						

## AUTHORIZED STAFFING ALLOCATION SCHEDULE

Mail Courier - FT	1	1	1	1
<b>Central Services Total</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>
<b>Clerk - Circuit Court</b>				
Court Clerk Supervisor	1	1		1
Electronic Archivist	1	1		1
Fiscal Officer	1	1		1
Official Document Specialist	9	8	1	8
Records Clerk PT	1	0.5	0.5	0.5
Senior PPO Coordinator	1	1		1
<b>Clerk - Circuit Court Total</b>	<b>14</b>	<b>12.5</b>	<b>1.5</b>	<b>12.5</b>
<b>1.5</b>				<b>1.5</b>
<b>Clerk - Elections</b>				
Elections Specialist	1.5	2		2
Elections/Clerk & ROD Supervisor				
<b>Clerk - Elections Total</b>	<b>1.5</b>	<b>2</b>		<b>2</b>
<b>Clerk - ROD</b>				
Clerk/Register	1	1		1
Deputy Clerk/Register	1	1		1
Official Document Specialist	7	6	1	6
<b>Clerk - ROD Total</b>	<b>9</b>	<b>8</b>	<b>1</b>	<b>8</b>
<b>1</b>				<b>1</b>
<b>Corporation Counsel</b>				
Corporation Counsel	1	1		1
Administrative Assistant PT	1			
<b>Corporation Counsel Total</b>	<b>2</b>	<b>1</b>		<b>1</b>
<b>1</b>				<b>1</b>
<b>County Administrator</b>				
Assistant County Administrator	1	1		1
Communications Coordinator	1	1		1
Communications Director	1	1		1
County Administrator/Controller	1	1		1
Grant Writer		1	1	1
Legal Assistant	0.5	0.5	1	1
Executive & Legal Admin Assist	1	1		1
<b>County Administrator Total</b>	<b>5.5</b>	<b>1.5</b>	<b>7</b>	<b>7</b>
<b>7</b>				<b>7</b>

## AUTHORIZED STAFFING ALLOCATION SCHEDULE

Exhibit B

Equalization					
Deputy Equalization Dir	1		1		1
Equalization Clerk	1		1		1
Equalization Director		1		1	1
GIS Coordinator					
Office Administrator	1		1		1
Property Appraiser II		2		2	2
Property Appraiser III		1		1	1
<b>Equalization Total</b>	<b>3</b>	<b>4</b>	<b>3</b>	<b>4</b>	<b>3</b>
Finance					
Accounts Payable Coordinator	1		1		1
Deputy Controller		1		1	1
Deputy Finance Director	1		1		1
Finance Director	1		1		1
Financial Analyst					
Payroll & Admin Serv. Specialist	1		1		1
Senior Financial Analyst					
<b>Finance Total</b>	<b>4</b>	<b>1</b>	<b>4</b>	<b>1</b>	<b>4</b>
Human Resources					
HR and Labor Relations Director	1		1		1
Deputy HR and Labor Relations Director			1		1
HR Generalist	3		3		3
<b>Human Resources Total</b>	<b>4</b>		<b>5</b>		<b>5</b>
Information Technology					
Applications Manager	1		1		1
Business Analyst	1		1		
Help Desk Specialist II	3		3		2
IT Director	1		1		1
IT Manager					
Network Administrator	1		1		1
Road Applications Specialist		1		1	1
Software Training Coordinator	1		1		1
Special Projects Coordinator	1		1		

## AUTHORIZED STAFFING ALLOCATION SCHEDULE

Systems Administrator	2.25	2.25			4
Systems Operation Manager	1	1			1
<b>Information Technology Total</b>	<b>12.25</b>	<b>1</b>	<b>12.25</b>	<b>1</b>	<b>11</b>
Land Bank					
Administrative Assistant	1	1			1
Land Bank Manager	1	1			1
Lank Bank Property & Proj Coord	1	1			1
Office & Program Coordinator	1	1			1
<b>Land Bank Total</b>	<b>4</b>	<b>4</b>			<b>4</b>
Prosecuting Attorney					
Assistant Prosecuting Atty	16	0.6	15	0.6	15
Chief Assistant Prosecutor	1	1			1
Court Coordinator	1	1			1
Criminal Investigator	1.5	0.5	1.5	0.5	2
Criminal/Court Coordinator	1	1			1
CRP Investigator	1				
Legal Secretary I	1	1			1
Legal Secretary II	4	4			4
Office Administrator	1	1			1
Paralegal	2	2			2
Paralegal - CRP	4				
Prosecutor	1	1			1
Receptionist					
Receptionist - CRP	1				
Victim Services Assistant	3	3			3
Victims Unit Coordinator	1	1			1
Witness Unit Coord	1	1			1
<b>Prosecuting Attorney Total</b>	<b>40.5</b>	<b>1.1</b>	<b>33.5</b>	<b>1.1</b>	<b>34</b>
Treasurer					
Accounting Assistant	2	2			2
Deputy Treasurer	1	1			1
Fiscal Support Specialist	1	1	1	1	1
Foreclosure Prevention Coordinator	2	2			2
Foreclosure Prevention Manager	1	1			1

## AUTHORIZED STAFFING ALLOCATION SCHEDULE

Staff Accountant	1	1		1
Treasurer	1	1		1
Chief Accounting Officer		1		1
<b>Treasurer Total</b>	<b>9</b>	<b>1</b>	<b>10</b>	<b>10</b>
Community Development				
Community Development				
Assistant Community Dev Director	1	1		1
Clerk / Typist MSU				0.5
Community Development Director	1	1		1
GIS Manager	1	1		1
GIS Technician	1	1		1
Parks Coordinator	1	1		1
Zoning Coordinator	1	1		1
Admin Assistant	0.5	0.5		0.5
<b>Community Development Total</b>	<b>6.5</b>	<b>6.5</b>	<b>6.5</b>	<b>0.5</b>
MSU Extension				
Clerk / Typist MSU		0.5	0.5	
Office Supervisor				
Program Assistant				
<b>MSU Extension Total</b>		<b>0.5</b>	<b>0.5</b>	
Senior Services				
Administrative Assistant	1	0.5		0.5
Senior Services Director	1	1		1
Senior Services Specialist	1	2		2
<b>Senior Services Total</b>	<b>3</b>	<b>3.5</b>	<b>3.5</b>	
Solid Waste				
Program Tech				
Recycling Aid PT	1.29	1.29		1.3
Solid Waste-Recycling Prog Cood	1	1		1
<b>Solid Waste Total</b>	<b>2.29</b>	<b>2.29</b>	<b>2.3</b>	
Veteran's Affairs				
Office Assistant	1	1		1

## AUTHORIZED STAFFING ALLOCATION SCHEDULE

Service Officer	2	2		2
Veteran Affairs Director	1	1		1
<b>Veteran's Affairs Total</b>	<b>3</b>	<b>1</b>	<b>3</b>	<b>1</b>
Public Defender				
Public Defender				
Administrative Assistant				
Assistant Defender I	5	5		5
Assistant Defender II	9	13		13
Chief Public Defender	1	1		1
Criminal Investigator	2	3		3
Deputy Public Defender	1	1		1
Legal Assistant	5	5		5
Managing Attorney - Circuit	1	1		1
Managing Attorney - District	1	1		1
MSW Social Worker	1	1		1
Office Manager	1	1		1
Managing Investigator		1		1
Social Work Coordinator		1		1
Paralegal		1		1
<b>  Public Defender Total</b>	<b>27</b>	<b>35</b>	<b>35</b>	<b>35</b>
Public Safety				
Community Corrections				
Bond Agent		1	1	1
Case Manager	2	1	2	1
Clerical	1		1	1
Community Corrections Manager				
Jail Diversion Coordinator	1	0.67	1	0.67
Jail Population Coordinator	1		1	1
<b>  Community Corrections Total</b>	<b>5</b>	<b>2.67</b>	<b>4</b>	<b>3.67</b>
<b>  4</b>	<b>3.67</b>			
Sheriff				
Administrative Secretary	1	1		1
Bookkeeper	3	3		3
Captain	2	2		2
Chief Deputy Sheriff	1	1		1

## AUTHORIZED STAFFING ALLOCATION SCHEDULE

Civil Process Server	1	1		1	
Clerk	2	2		3	
Control Room Operator	12	1	12	1	12
Correctional Officer	84	1	83	2	83
Deputy	42	5	45	2	45
Deputy - PT	5		5		5
Detective	2		2		2
Detective Sergeant	1		1		1
Dog Control Officer	1		1		1
Emergency Management Coordinator					
Lieutenant	6		6		6
Reg Solution Area Planner					
Sergeant	14.5		15.5		15.5
Sheriff	1		1		1
Support Services Manager	1		1		1
Transcriptionist	2		2		2
Undersheriff	1		1		1
<b>Sheriff Total</b>	<b>182.5</b>	<b>7</b>	<b>185.5</b>	<b>5</b>	<b>186.5</b>
					<b>5</b>

### Public Works

#### Road Department

Accounting Specialist		1	1		1
Administrative Assistant	1		1		1
Civil Engineer	1		1		1
Construction Inspector					
Contracts & Purchasing Manager	1		1		1
Contracts/Purchasing Coord.	1		1		1
County Road Superintendent					
Deputy Director of Operations		1		1	
Director of Engineering	1		1		1
Director of Operations	1		1		1
Engineering Tech		1		1	
Fiscal Support Specialist	1		1		1
Fleet Manager	1		1		1
HR Specialist		1		1	
IT/Purchasing Assistant					
Managing Director	1		1		1

## AUTHORIZED STAFFING ALLOCATION SCHEDULE

Mechanic	6	6		6	
Permit Agent	1	1		1	
Project Engineer	0.5	0.5	0	1	0
Project Mgmt & Design Coord					1
Road Worker	45	5	45	5	45
Senior Civil Engineer	1		1		1
Sr. Engineering Technician	2		2		2
Staff Accountant	1		1		1
State Maint Superintendent					
Supervisor	4		4		4
<b>Road Department Total</b>	<b>69.5</b>	<b>9.5</b>	<b>69</b>	<b>10</b>	<b>69</b>
					<b>10</b>

### Water Resources

Assessment Assistant		0.75		0.75	
Clerk Typist	0.5		0.5		0.5
Deputy Drain Commissioner	1		1		1
Water Resources Commissioner	1		1		1
Water Resources Coordinator	1		1		1
<b>Water Resources Total</b>	<b>3.5</b>	<b>0.75</b>	<b>3.5</b>	<b>0.75</b>	<b>3.5</b>
					<b>0.75</b>

### Other Functions

Juvenile Home					
Administrative Assistant	1		1		1
Assistant Juvenile Home Director	1		1		1
Cook	1		1		1
Cook PT	0.6		0.6		0.6
Food Services Manager	1		1		1
Juvenile Home Director	1		1		1
Lead Shift Supervisor	1		1		1
Life Skills Specialist		1		1	
Project Leader	1		1		1
Secretary		1		1	
Shift Supervisor	3		3		3
Team Leader	1		1		1
Team Leader II	1		1		1
Youth Specialist I	12.4	0.8	12.4	0.8	12.4
Youth Specialist II	4.8		4.8		4.8

**AUTHORIZED STAFFING ALLOCATION SCHEDULE**

<b>Juvenile Home Total</b>	<b>29.8</b>	<b>2.8</b>	<b>29.8</b>	<b>2.8</b>	<b>29.8</b>	<b>2.8</b>
<b>Health &amp; Welfare</b>						
Health	77.49	1.5	78.61	1.5	79.31	1.5
<b>Grand Total</b>	<b>678.26</b>	<b>68.77</b>	<b>694.85</b>	<b>65.67</b>	<b>694.81</b>	<b>66.17</b>

# Attachments

**CALHOUN COUNTY**  
**5 YEAR FORECAST**  
**GENERAL FUND**

Attachment 1

	2021 Actual	2022 Actual	2023 Amend. Budget	2024 Final Recom	2025 Projected	2026 Projected	2027 Projected	2028 Projected
<b>REVENUES</b>								
Taxes and Special Assessments	21,115,966	22,719,829	24,132,723	25,804,999	26,410,360	27,254,849	27,896,870	28,581,329
% Change in Taxes/Assessments	5.61%	7.60%	6.22%	6.93%	2.35%	3.20%	2.36%	2.45%
Licenses and permits	52,905	49,205	132,862	119,229	117,006	117,601	117,821	117,673
% Change in Licenses & permits	12.49%	-6.99%	170.02%	-10.26%	-1.86%	0.51%	0.19%	-0.13%
Federal Grants	6,122,890	7,247,845	6,475,914	2,951,417	330,000	330,000	330,000	330,000
% Change in Federal Grants	45.75%	18.37%	-10.65%	-54.42%	-88.82%	0.00%	0.00%	0.00%
State & Local Grants	6,932,702	8,255,060	7,453,493	8,117,987	7,973,878	8,158,364	8,350,496	8,552,274
% Change in State & Local Grants	16.64%	19.07%	-9.71%	8.92%	-1.78%	2.31%	2.36%	2.42%
Charges for services	6,959,192	7,531,412	8,846,774	10,639,144	8,391,935	8,451,900	8,505,047	8,545,739
% Change in Chrgs for Services	-25.56%	8.22%	17.47%	20.26%	-21.12%	0.71%	0.63%	0.48%
Fines and forfeits	465,339	341,796	466,533	436,170	406,468	406,758	408,895	408,011
% Change in Fines/Forfeitures	35.62%	-26.55%	36.49%	-6.51%	-6.81%	0.07%	0.53%	-0.22%
Interest	56,348	305,506	182,929	237,044	239,513	245,372	242,781	243,231
% Change in Interest	-34.67%	442.18%	-40.12%	29.58%	1.04%	2.45%	-1.06%	0.19%
Other revenues	5,381,347	4,649,774	5,277,974	6,700,562	4,642,412	4,709,372	4,671,841	4,747,149
% Change in Other Revenues	30.58%	-13.59%	13.51%	26.95%	-30.72%	1.44%	-0.80%	1.61%
Other Financing Sources & Transfer In	1,875,773	2,701,236	983,264	2,581,674	1,793,000	1,793,000	1,793,000	1,793,000
% Change in Transfer In	0.00%	44.01%	-63.60%	162.56%	-30.55%	0.00%	0.00%	0.00%
<b>Total Revenues</b>	<b>48,962,462</b>	<b>53,801,664</b>	<b>53,952,466</b>	<b>57,588,226</b>	<b>50,304,572</b>	<b>51,467,215</b>	<b>52,316,751</b>	<b>53,318,407</b>
% Change in Total Revenues	6.53%	9.88%	0.28%	6.74%	-12.65%	2.31%	1.65%	1.91%
<b>EXPENDITURES</b>								
Personnel Services	18,372,194	20,109,408	21,891,591	23,666,012	24,546,260	24,357,717	24,934,780	25,532,331
% Change	-1.24%	9.46%	8.86%	8.11%	3.72%	-0.77%	2.37%	2.40%
Fringe Benefits	8,133,345	7,807,477	7,927,971	9,952,504	9,514,673	9,892,950	10,361,629	10,861,300
% Change	4.71%	-4.01%	1.54%	25.54%	-4.40%	3.98%	4.74%	4.82%
Supplies	375,955	446,192	396,836	401,407	417,026	417,646	416,641	416,981
% Change	-30.49%	18.68%	-11.06%	1.15%	3.89%	0.15%	-0.24%	0.08%
Other Services & Charges	8,594,845	10,064,460	10,698,298	10,236,856	10,127,475	10,273,400	10,526,933	10,668,104
% Change	9.71%	17.10%	6.30%	-4.31%	-1.07%	1.44%	2.47%	1.34%
Capital Outlay	84,584	57,760	73,542	9,048	-	-	-	-
% Change	26.53%	-31.71%	27.32%	-87.70%	-100.00%	0.00%	0.00%	0.00%
Debt Service	2,984,735	4,124,068	4,480,064	5,091,459	5,352,929	5,352,032	5,364,849	5,363,072
% Change	4.63%	38.17%	8.63%	13.65%	5.14%	-0.02%	0.24%	-0.03%
Operating Transfer Out	9,870,993	11,115,079	7,819,688	7,220,266	5,791,998	5,971,966	6,157,818	6,350,191
% Change	21.30%	12.60%	-29.65%	-7.67%	-19.78%	3.11%	3.11%	3.12%
<b>Sub-Total Expenditures</b>	<b>48,416,649</b>	<b>53,724,443</b>	<b>53,287,990</b>	<b>56,577,552</b>	<b>55,750,362</b>	<b>56,265,711</b>	<b>57,762,649</b>	<b>59,191,980</b>
Capital - Major Projects	-	-	500,000	500,000	500,000	500,000	500,000	500,000
ERI Incentive Payout	373,761	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>48,790,410</b>	<b>53,724,443</b>	<b>53,787,990</b>	<b>57,077,552</b>	<b>56,250,362</b>	<b>56,765,711</b>	<b>58,262,649</b>	<b>59,691,980</b>
<b>Total Operating Exp (Adjusted for ARPA)</b>	<b>47,368,457</b>	<b>49,586,390</b>	<b>53,008,579</b>					
% Change in Total Expenditures	6.52%	10.11%	0.12%	7.68%	-1.45%	0.92%	2.64%	2.45%
<b>Rev Over/(Under) Expend</b>	<b>172,051</b>	<b>77,221</b>	<b>164,476</b>	<b>510,674</b>	<b>(5,945,790)</b>	<b>(5,298,496)</b>	<b>(5,945,899)</b>	<b>(6,373,573)</b>
<b>Beginning Fund Balance</b>	<b>5,184,026</b>	<b>5,356,078</b>	<b>5,433,298</b>	<b>5,597,774</b>	<b>6,108,448</b>	<b>162,658</b>	<b>(5,135,838)</b>	<b>(11,081,736)</b>
<b>Ending Fund Balance</b>	<b>5,356,078</b>	<b>5,433,298</b>	<b>5,597,774</b>	<b>6,108,448</b>	<b>162,658</b>	<b>(5,135,838)</b>	<b>(11,081,736)</b>	<b>(17,455,310)</b>
<b>% of Prior Year Adjusted Exp</b>	<b>11.69%</b>	<b>11.47%</b>	<b>11.29%</b>	<b>11.52%</b>	<b>0.28%</b>	<b>-9.13%</b>	<b>-19.52%</b>	<b>29.96%</b>

<b>GENERAL FUND</b>					
	<b>2022 Actual</b>	<b>2023 Amended Budget</b>	<b>2024 Directive</b>	<b>2024 Final Recom</b>	<b>24 Final Recom/ 23 Amended % Incr/ (Decr)</b>
<b>REVENUES</b>					
Taxes and Special Assessments	22,719,829	24,132,723	25,476,783	25,804,999	6.93%
Licenses and permits	49,205	132,862	121,589	119,229	-10.26%
Federal Grants	7,247,845	6,475,914	2,830,000	2,951,417	-54.42%
State & Local Grants	8,255,060	7,453,493	7,813,575	8,117,987	8.92%
Charges for services	7,531,412	8,846,774	8,485,288	10,639,144	20.26%
Fines and forfeits	341,796	466,533	428,992	436,170	-6.51%
Interest	305,506	182,929	237,044	237,044	29.58%
Other revenues	4,649,774	5,277,974	4,610,387	6,700,562	26.95%
Operating Transfer In	2,701,236	983,264	1,793,000	2,581,674	162.56%
<b>Total Revenues</b>	<b>53,801,664</b>	<b>53,952,466</b>	<b>51,796,658</b>	<b>57,588,226</b>	<b>6.74%</b>
<b>EXPENDITURES</b>					
<b>Legislative</b>					
<b>101101 Board of Commissioners</b>					
Personnel Services	101,591	104,067	125,313	106,670	2.50%
Fringe Benefits	9,387	9,615	8,811	9,856	2.51%
Supplies	1,070	1,008	924	1,000	-0.79%
Other Services & Charges	31,346	35,672	32,691	36,631	2.69%
Capital Outlay	-	-	-	-	0.00%
Operating Transfer Out	-	-	-	-	0.00%
<b>Sub-total</b>	<b>143,394</b>	<b>150,362</b>	<b>167,739</b>	<b>154,157</b>	<b>2.52%</b>
<b>Personnel Services</b>	101,591	104,067	125,313	106,670	2.50%
<b>Fringe Benefits</b>	9,387	9,615	8,811	9,856	2.51%
<b>Supplies</b>	1,070	1,008	924	1,000	-0.79%
<b>Other Services &amp; Charges</b>	31,346	35,672	32,691	36,631	2.69%
<b>Capital Outlay</b>	-	-	-	-	0.00%
<b>Operating Transfer Out</b>	-	-	-	-	0.00%
<b>LEGISLATIVE TOTAL</b>	<b>143,394</b>	<b>150,362</b>	<b>167,739</b>	<b>154,157</b>	<b>2.52%</b>
<b>Judicial</b>					
<b>101283 Circuit Court</b>					
Personnel Services	552,132	564,053	532,195	573,266	1.63%
Fringe Benefits	194,004	220,618	202,179	268,838	21.86%
Supplies	5,955	8,000	7,331	12,000	50.00%
Other Services & Charges	102,963	100,932	92,496	93,271	-7.59%

<b>GENERAL FUND</b>					
	<b>2022 Actual</b>	<b>2023 Amended Budget</b>	<b>2024 Directive</b>	<b>2024 Final Recom</b>	<b>24 Final Recom/ 23 Amended % Incr/ (Decr)</b>
Capital Outlay	-	-	-	-	0.00%
Operating Transfer Out	-	-	-	-	0.00%
<b>Sub-total</b>	<b>855,053</b>	<b>893,603</b>	<b>834,202</b>	<b>947,375</b>	<b>6.02%</b>
<b>101298 Family Counseling Services</b>					
Personnel Services	-	-	-	-	0.00%
Fringe Benefits	-	-	-	-	0.00%
Supplies	-	-	-	-	0.00%
Other Services & Charges	-	2,000	1,833	1,500	-25.00%
Capital Outlay	-	-	-	-	0.00%
Operating Transfer Out	-	9,000	8,248	7,500	-16.67%
<b>Sub-total</b>	<b>-</b>	<b>11,000</b>	<b>10,081</b>	<b>9,000</b>	<b>-18.18%</b>
<b>101299 Due Process Costs</b>					
Personnel Services	-	-	-	-	0.00%
Fringe Benefits	-	-	-	-	0.00%
Supplies	-	-	-	-	0.00%
Other Services & Charges	810,079	770,612	706,205	852,935	10.68%
Capital Outlay	-	-	-	-	0.00%
Operating Transfer Out	691,457	707,172	703,756	703,756	-0.48%
<b>Sub-total</b>	<b>1,501,536</b>	<b>1,477,784</b>	<b>1,409,961</b>	<b>1,556,691</b>	<b>5.34%</b>
<b>101662 Circuit - Family Division</b>					
Personnel Services	281,390	268,309	329,633	276,742	3.14%
Fringe Benefits	99,672	103,204	94,578	139,686	35.35%
Supplies	113	2,000	1,833	2,000	0.00%
Other Services & Charges	92,207	97,956	89,769	107,982	10.24%
Capital Outlay	8,984	2,500	2,291	-	-100.00%
Operating Transfer Out	280,534	199,500	182,826	8,900	-95.54%
<b>Sub-total</b>	<b>762,900</b>	<b>673,469</b>	<b>700,930</b>	<b>535,310</b>	<b>-20.51%</b>
<b>101286 District Court</b>					
Personnel Services	2,273,240	2,461,550	2,503,070	2,442,434	-0.78%
Fringe Benefits	772,839	908,440	832,513	1,150,680	26.67%
Supplies	20,236	20,500	18,787	17,400	-15.12%
Other Services & Charges	349,631	361,215	331,025	311,779	-13.69%
Capital Outlay	764	-	-	-	0.00%
Operating Transfer Out	-	-	-	-	0.00%
<b>Sub-total</b>	<b>3,416,709</b>	<b>3,751,705</b>	<b>3,685,396</b>	<b>3,922,293</b>	<b>4.55%</b>

<b>GENERAL FUND</b>					
	<b>2022 Actual</b>	<b>2023 Amended Budget</b>	<b>2024 Directive</b>	<b>2024 Final Recom</b>	<b>24 Final Recom/ 23 Amended % Incr/ (Decr)</b>
<b>101289 Friend of the Court</b>					
Personnel Services	-	-	-	-	0.00%
Fringe Benefits	-	-	-	-	0.00%
Supplies	-	-	-	-	0.00%
Other Services & Charges	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	0.00%
Operating Transfer Out	2,068,550	1,959,857	2,122,137	2,332,563	19.02%
<b>Sub-total</b>	<b>2,068,550</b>	<b>1,959,857</b>	<b>2,122,137</b>	<b>2,332,563</b>	<b>19.02%</b>
<b>101294 Probate Court</b>					
Personnel Services	437,331	468,488	462,765	467,139	-0.29%
Fringe Benefits	135,515	148,423	136,018	184,735	24.47%
Supplies	3,932	5,000	4,582	4,000	-20.00%
Other Services & Charges	63,014	69,656	63,834	63,096	-9.42%
Capital Outlay	-	-	-	-	0.00%
Operating Transfer Out	-	-	-	-	0.00%
<b>Sub-total</b>	<b>639,792</b>	<b>691,567</b>	<b>667,199</b>	<b>718,970</b>	<b>3.96%</b>
<b>101295 Circuit Court Probation</b>					
Personnel Services	-	-	-	-	0.00%
Fringe Benefits	-	-	-	-	0.00%
Supplies	5,139	5,200	4,765	5,000	-3.85%
Other Services & Charges	8,383	13,858	12,700	12,283	-11.37%
Capital Outlay	-	-	-	-	0.00%
Operating Transfer Out	-	-	-	-	0.00%
<b>Sub-total</b>	<b>13,522</b>	<b>19,058</b>	<b>17,465</b>	<b>17,283</b>	<b>-9.31%</b>
<b>101282 Court Services</b>					
Personnel Services	29,245	35,009	32,083	40,991	17.09%
Fringe Benefits	11,919	18,918	17,337	21,443	13.35%
Supplies	1,527	1,500	1,375	500	-66.67%
Other Services & Charges	15,035	17,136	15,704	14,176	-17.27%
Capital Outlay	-	-	-	-	0.00%
Operating Transfer Out	-	-	-	-	0.00%
<b>Sub-total</b>	<b>57,726</b>	<b>72,563</b>	<b>66,498</b>	<b>77,110</b>	<b>6.27%</b>
<b>Personnel Services</b>	3,573,338	3,797,409	3,859,746	3,800,572	0.08%
<b>Fringe Benefits</b>	1,213,949	1,399,603	1,282,626	1,765,382	26.13%
<b>Supplies</b>	36,902	42,200	38,673	40,900	-3.08%
<b>Other Services &amp; Charges</b>	1,441,312	1,433,365	1,313,566	1,457,022	1.65%

<b>GENERAL FUND</b>					
	<b>2022 Actual</b>	<b>2023 Amended Budget</b>	<b>2024 Directive</b>	<b>2024 Final Recom</b>	<b>24 Final Recom/ 23 Amended % Incr/ (Decr)</b>
<b>Capital Outlay</b>	9,748	2,500	2,291	-	-100.00%
<b>Operating Transfer Out</b>	3,040,541	2,875,529	3,016,967	3,052,719	6.16%
<b>JUDICIAL TOTAL</b>	<b>9,315,789</b>	<b>9,550,606</b>	<b>9,513,869</b>	<b>10,116,595</b>	<b>5.93%</b>
<b>General Government</b>					
<b>101172 County Administrator</b>					
Personnel Services	372,847	403,352	405,746	426,075	5.63%
Fringe Benefits	94,574	151,058	138,433	173,221	14.67%
Supplies	797	928	850	1,000	7.76%
Other Services & Charges	18,640	26,656	24,428	28,264	6.03%
Capital Outlay	-	-	-	-	0.00%
Operating Transfer Out	3,210,000	413,000	-	-	-100.00%
<b>Sub-total</b>	<b>3,696,857</b>	<b>994,994</b>	<b>569,458</b>	<b>628,560</b>	<b>-36.83%</b>
<b>101267 Communications</b>					
Personnel Services	135,528	135,343	124,031	190,024	40.40%
Fringe Benefits	54,023	66,367	60,820	103,041	55.26%
Supplies	1,208	200	183	500	150.00%
Other Services & Charges	171,074	232,673	28,490	26,706	-88.52%
Capital Outlay	-	-	-	-	0.00%
Operating Transfer Out	-	-	-	-	0.00%
<b>Sub-total</b>	<b>361,833</b>	<b>434,583</b>	<b>213,524</b>	<b>320,271</b>	<b>-26.30%</b>
<b>101265 Administrative Services</b>					
Personnel Services	143,386	141,039	159,196	150,213	6.50%
Fringe Benefits	51,634	57,035	52,268	67,485	18.32%
Supplies	295	500	458	500	0.00%
Other Services & Charges	10,538	10,973	10,056	16,049	46.26%
Capital Outlay	-	-	-	-	0.00%
Operating Transfer Out	-	-	-	-	0.00%
<b>Sub-total</b>	<b>205,854</b>	<b>209,547</b>	<b>221,978</b>	<b>234,247</b>	<b>11.79%</b>
<b>101262 Clerk - Elections</b>					
Personnel Services	62,967	69,933	64,088	106,510	52.30%
Fringe Benefits	17,800	21,453	19,660	46,682	117.60%
Supplies	5,606	6,204	5,685	5,500	-11.35%
Other Services & Charges	109,175	33,391	61,436	534,194	1499.81%
Capital Outlay	-	-	-	-	0.00%
Operating Transfer Out	-	-	-	-	0.00%
<b>Sub-total</b>	<b>195,548</b>	<b>130,981</b>	<b>150,870</b>	<b>692,886</b>	<b>429.00%</b>

<b>GENERAL FUND</b>					
	<b>2022 Actual</b>	<b>2023 Amended Budget</b>	<b>2024 Directive</b>	<b>2024 Final Recom</b>	<b>24 Final Recom/ 23 Amended % Incr/ (Decr)</b>
<b>101191 Finance</b>					
Personnel Services	345,722	323,830	347,226	339,284	4.77%
Fringe Benefits	102,611	117,379	107,569	137,790	17.39%
Supplies	2,913	3,000	2,749	3,000	0.00%
Other Services & Charges	110,026	109,932	100,744	126,524	15.09%
Capital Outlay	-	-	-	-	0.00%
Operating Transfer Out	-	-	-	-	0.00%
<b>Sub-total</b>	<b>561,272</b>	<b>554,141</b>	<b>558,287</b>	<b>606,598</b>	<b>9.47%</b>
<b>101266 Corporation Counsel</b>					
Personnel Services	159,537	132,392	121,327	101,630	-23.24%
Fringe Benefits	44,215	46,971	43,045	42,924	-8.62%
Supplies	231	1,700	1,558	200	-88.24%
Other Services & Charges	180,182	155,050	142,091	84,077	-45.77%
Capital Outlay	-	-	-	-	0.00%
Operating Transfer Out	-	-	-	-	0.00%
<b>Sub-total</b>	<b>384,166</b>	<b>336,113</b>	<b>308,021</b>	<b>228,831</b>	<b>-31.92%</b>
<b>101215 Clerk of the Circuit Court</b>					
Personnel Services	435,377	567,274	559,054	564,030	-0.57%
Fringe Benefits	190,871	250,884	229,915	287,503	14.60%
Supplies	4,709	4,850	4,445	7,000	44.33%
Other Services & Charges	72,172	86,869	79,609	67,927	-21.81%
Capital Outlay	844	-	-	-	0.00%
Operating Transfer Out	-	-	-	-	0.00%
<b>Sub-total</b>	<b>703,972</b>	<b>909,877</b>	<b>873,022</b>	<b>926,460</b>	<b>1.82%</b>
<b>101711 Clerk - Register of Deeds</b>					
Personnel Services	387,325	352,858	352,762	402,665	14.12%
Fringe Benefits	143,515	125,354	114,877	173,729	38.59%
Supplies	5,790	7,400	6,782	7,500	1.35%
Other Services & Charges	97,397	203,983	186,934	93,952	-53.94%
Capital Outlay	-	-	-	-	0.00%
Operating Transfer Out	-	-	-	-	0.00%
<b>Sub-total</b>	<b>634,026</b>	<b>689,595</b>	<b>661,355</b>	<b>677,846</b>	<b>-1.70%</b>
<b>101257 Equalization</b>					
Personnel Services	153,793	165,880	318,024	176,740	6.55%
Fringe Benefits	56,186	61,573	56,427	89,966	46.11%

GENERAL FUND						
	2022 Actual	2023 Amended Budget	2024 Directive	2024 Final Recom	23 Amended % Incr/ (Decr)	24 Final Recom/
Supplies	1,647	2,200	2,016	2,200	0.00%	
Other Services & Charges	148,956	160,104	146,723	162,086	1.24%	
Capital Outlay	-	-	-	-	0.00%	
Operating Transfer Out	-	-	-	-	0.00%	
<b>Sub-total</b>	<b>360,582</b>	<b>389,757</b>	<b>523,189</b>	<b>430,992</b>	<b>10.58%</b>	
<b>101270 Human Resources</b>						
Personnel Services	337,196	399,373	365,994	423,778	6.11%	
Fringe Benefits	86,116	129,842	118,990	146,199	12.60%	
Supplies	1,194	1,500	1,375	1,500	0.00%	
Other Services & Charges	32,448	45,397	41,603	57,398	26.44%	
Capital Outlay	-	-	-	-	0.00%	
Operating Transfer Out	-	-	-	-	0.00%	
<b>Sub-total</b>	<b>456,955</b>	<b>576,112</b>	<b>527,961</b>	<b>628,875</b>	<b>9.16%</b>	
<b>101296 Prosecuting Attorney</b>						
Personnel Services	1,899,909	2,097,233	2,101,345	2,358,410	12.45%	
Fringe Benefits	563,855	696,267	638,074	842,526	21.01%	
Supplies	10,885	11,500	10,539	11,000	-4.35%	
Other Services & Charges	283,878	322,156	295,231	207,243	-35.67%	
Capital Outlay	-	-	-	-	0.00%	
Operating Transfer Out	242,177	79,102	72,491	101,233	27.98%	
<b>Sub-total</b>	<b>3,000,704</b>	<b>3,206,258</b>	<b>3,117,679</b>	<b>3,520,412</b>	<b>9.80%</b>	
<b>101253 Treasurer</b>						
Personnel Services	248,981	249,782	260,688	279,712	11.98%	
Fringe Benefits	92,371	107,048	98,101	126,395	18.07%	
Supplies	2,576	6,400	5,865	6,400	0.00%	
Other Services & Charges	58,832	53,447	48,980	53,112	-0.63%	
Capital Outlay	3,743	-	-	-	0.00%	
Operating Transfer Out	-	-	-	-	0.00%	
<b>Sub-total</b>	<b>406,503</b>	<b>416,677</b>	<b>413,635</b>	<b>465,619</b>	<b>11.75%</b>	
<b>101710 MSU Extension</b>						
Personnel Services	-	-	-	-	0.00%	
Fringe Benefits	-	-	-	-	0.00%	
Supplies	75	-	-	-	0.00%	
Other Services & Charges	151,102	123,807	131,070	128,056	3.43%	
Capital Outlay	-	-	-	-	0.00%	
Operating Transfer Out	-	-	-	-	0.00%	

	GENERAL FUND			24 Final Recom/		
	Sub-total	2022	2023 Amended	2024	2024	23 Amended
		Actual	Budget			
	<b>Sub-total</b>	<b>151,177</b>	<b>123,807</b>	<b>131,070</b>	<b>128,056</b>	<b>3.43%</b>
<b>101442 Water Resources Commissioner</b>						
Personnel Services		164,197	156,553	158,162	159,807	2.08%
Fringe Benefits		39,237	45,682	41,864	28,648	-37.29%
Supplies		194	800	733	800	0.00%
Other Services & Charges		25,822	31,084	28,486	45,665	46.91%
Capital Outlay		-	-	-	-	0.00%
Operating Transfer Out		-	-	-	-	0.00%
	<b>Sub-total</b>	<b>229,450</b>	<b>234,119</b>	<b>229,246</b>	<b>234,920</b>	<b>0.34%</b>
<b>101703 Community Development</b>						
Personnel Services		126,594	140,753	128,989	146,299	3.94%
Fringe Benefits		42,468	55,111	50,505	68,353	24.03%
Supplies		806	2,000	1,833	2,000	0.00%
Other Services & Charges		1,491,764	618,127	16,612	16,450	-97.34%
Capital Outlay		-	-	-	-	0.00%
Operating Transfer Out		-	-	-	-	0.00%
	<b>Sub-total</b>	<b>1,661,633</b>	<b>815,991</b>	<b>197,939</b>	<b>233,102</b>	<b>-71.43%</b>
<b>101704 GIS</b>						
Personnel Services		126,760	128,308	117,584	132,497	3.26%
Fringe Benefits		40,155	44,254	40,555	56,008	26.56%
Supplies		85	100	92	100	0.00%
Other Services & Charges		25,775	32,546	29,826	34,977	7.47%
Capital Outlay		-	-	-	-	0.00%
Operating Transfer Out		-	-	-	-	0.00%
	<b>Sub-total</b>	<b>192,774</b>	<b>205,208</b>	<b>188,057</b>	<b>223,582</b>	<b>8.95%</b>
<b>101245 Survey &amp; Remonumentation</b>						
Personnel Services		-	-	-	-	0.00%
Fringe Benefits		-	-	-	-	0.00%
Supplies		-	5,000	5,000	5,000	0.00%
Other Services & Charges		-	97,244	97,244	116,632	19.94%
Capital Outlay		-	-	-	-	0.00%
Operating Transfer Out		-	5,000	5,000	5,000	0.00%
	<b>Sub-total</b>	<b>-</b>	<b>107,244</b>	<b>107,244</b>	<b>126,632</b>	<b>18.08%</b>
<b>101701 Planning</b>						
Personnel Services		48,475	55,156	50,546	58,888	6.77%

**GENERAL FUND**

	2022 Actual	2023 Amended Budget	2024 Directive	2024 Final Recom	23 Amended % Incr/ (Decr)
Fringe Benefits	18,709	22,388	20,517	24,679	10.23%
Supplies	-	-	-	-	0.00%
Other Services & Charges	832	1,083	992	3,336	208.03%
Capital Outlay	-	-	-	-	0.00%
Operating Transfer Out	-	-	-	-	0.00%
<b>Sub-total</b>	<b>68,016</b>	<b>78,627</b>	<b>72,055</b>	<b>86,903</b>	<b>10.53%</b>
<b>101568 Soil Conservation Appropriation</b>					
Personnel Services	-	-	-	-	0.00%
Fringe Benefits	-	-	-	-	0.00%
Supplies	-	-	-	-	0.00%
Other Services & Charges	8,000	8,000	8,000	8,000	0.00%
Capital Outlay	-	-	-	-	0.00%
Operating Transfer Out	-	-	-	-	0.00%
<b>Sub-total</b>	<b>8,000</b>	<b>8,000</b>	<b>8,000</b>	<b>8,000</b>	<b>0.00%</b>
<b>101966 Homer Lake Management Board</b>					
Personnel Services	-	-	-	-	0.00%
Fringe Benefits	-	-	-	-	0.00%
Supplies	-	-	-	-	0.00%
Other Services & Charges	2,500	2,500	2,500	2,500	0.00%
Capital Outlay	-	-	-	-	0.00%
Operating Transfer Out	-	-	-	-	0.00%
<b>Sub-total</b>	<b>2,500</b>	<b>2,500</b>	<b>2,500</b>	<b>2,500</b>	<b>0.00%</b>
<b>Personnel Services</b>	5,148,594	5,519,059	5,634,764	6,016,562	9.01%
<b>Fringe Benefits</b>	1,638,340	1,998,666	1,831,619	2,415,149	20.84%
<b>Supplies</b>	39,011	54,282	50,163	54,200	-0.15%
<b>Other Services &amp; Charges</b>	2,999,113	2,355,022	1,481,054	1,813,148	-23.01%
<b>Capital Outlay</b>	4,587	-	-	-	0.00%
<b>Operating Transfer Out</b>	3,452,177	497,102	77,491	106,233	-78.63%
<b>GENERAL GOVERNMENT TOTAL</b>	<b>13,281,822</b>	<b>10,424,131</b>	<b>9,075,091</b>	<b>10,405,292</b>	<b>-0.18%</b>

**Public Safety**

<b>101301 Sheriff - Administration</b>					
Personnel Services	482,786	481,331	441,102	503,432	4.59%
Fringe Benefits	165,276	193,157	177,013	246,588	27.66%
Supplies	2,684	4,100	3,757	4,100	0.00%
Other Services & Charges	132,814	126,782	116,186	240,501	89.70%
Capital Outlay	-	-	-	-	0.00%

GENERAL FUND					
	2022 Actual	2023 Amended Budget	2024 Directive	2024 Final Recom	24 Final Recom/ 23 Amended % Incr/ (Decr)
Operating Transfer Out	-	-	-	-	0.00%
Sub-total	<b>783,560</b>	<b>805,370</b>	<b>738,058</b>	<b>994,621</b>	<b>23.50%</b>
<b>101305 Sheriff - Support Services</b>					
Personnel Services	335,106	378,080	346,480	472,097	24.87%
Fringe Benefits	132,838	149,827	137,305	226,530	51.19%
Supplies	3,181	3,450	3,162	4,300	24.64%
Other Services & Charges	5,045	4,080	3,739	6,304	54.51%
Capital Outlay	408	-	-	-	0.00%
Operating Transfer Out	-	-	-	-	0.00%
Sub-total	<b>476,578</b>	<b>535,437</b>	<b>490,686</b>	<b>709,231</b>	<b>32.46%</b>
<b>101315 Sheriff - T.E.A.M.</b>					
SHTEM Personnel Services	13,187	45,157	41,383	37,593	-16.75%
Fringe Benefits	5,460	14,496	13,284	14,931	3.00%
Supplies	-	-	-	745	0.00%
Other Services & Charges	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	0.00%
Operating Transfer Out	-	-	-	-	0.00%
Sub-total	<b>18,647</b>	<b>59,653</b>	<b>54,667</b>	<b>53,269</b>	<b>-10.70%</b>
<b>101315 Sheriff - CISD Liaison Officer</b>					
SHCSD Personnel Services	48,502	63,173	64,752	71,333	12.92%
Fringe Benefits	17,909	26,023	26,674	29,296	12.58%
Supplies	651	3,000	3,075	500	-83.33%
Other Services & Charges	2,473	3,731	3,824	3,520	-5.66%
Capital Outlay	-	-	-	-	0.00%
Operating Transfer Out	-	-	-	-	0.00%
Sub-total	<b>69,534</b>	<b>95,927</b>	<b>98,325</b>	<b>104,649</b>	<b>9.09%</b>
<b>101315 Sheriff - Pennfield Liaison Officer</b>					
SHPNS Personnel Services	55,815	73,315	75,148	81,186	10.74%
Fringe Benefits	23,745	32,898	33,720	39,153	19.01%
Supplies	152	2,700	2,768	200	-92.59%
Other Services & Charges	1,517	3,511	3,599	3,220	-8.29%
Capital Outlay	-	-	-	-	0.00%
Operating Transfer Out	-	-	-	-	0.00%
Sub-total	<b>81,228</b>	<b>112,424</b>	<b>115,235</b>	<b>123,759</b>	<b>10.08%</b>
<b>101315 Sheriff - Marshall Liaison Officer</b>					

<b>GENERAL FUND</b>					
	<b>2022 Actual</b>	<b>2023 Amended Budget</b>	<b>2024 Directive</b>	<b>2024 Final Recom</b>	<b>24 Final Recom/ 23 Amended % Incr/ (Decr)</b>
SHMAR Personnel Services	-	-	-	67,151	0.00%
Fringe Benefits	-	-	-	28,076	0.00%
Supplies	-	-	-	500	0.00%
Other Services & Charges	-	-	-	3,475	0.00%
Capital Outlay	-	-	-	-	0.00%
Operating Transfer Out	-	-	-	-	0.00%
<b>Sub-total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>99,202</b>	<b>#DIV/0!</b>
<b>101315 Sheriff - Doris Klausen Liaison Officer</b>					
SHDSK Personnel Services	-	-	-	67,151	0.00%
Fringe Benefits	-	-	-	27,155	0.00%
Supplies	-	-	-	500	0.00%
Other Services & Charges	-	-	-	3,725	0.00%
Capital Outlay	-	-	-	-	0.00%
Operating Transfer Out	-	-	-	-	0.00%
<b>Sub-total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>98,531</b>	<b>#DIV/0!</b>
<b>101315 Sheriff - Homer Village</b>					
SHHOM Personnel Services	135,916	210,776	216,045	186,023	-11.74%
Fringe Benefits	41,174	55,175	56,554	92,203	67.11%
Supplies	746	600	615	1,500	150.00%
Other Services & Charges	8,355	11,092	11,369	10,086	-9.07%
Capital Outlay	4,173	-	-	-	0.00%
Operating Transfer Out	-	-	-	-	0.00%
<b>Sub-total</b>	<b>190,363</b>	<b>277,643</b>	<b>284,584</b>	<b>289,812</b>	<b>4.38%</b>
<b>101310 Sheriff - Detective Division</b>					
Personnel Services	189,050	248,748	227,958	276,939	11.33%
Fringe Benefits	45,030	71,041	65,103	84,833	19.41%
Supplies	-	300	275	300	0.00%
Other Services & Charges	15,997	12,380	11,345	21,525	73.87%
Capital Outlay	-	-	-	-	0.00%
Operating Transfer Out	-	-	-	-	0.00%
<b>Sub-total</b>	<b>250,076</b>	<b>332,469</b>	<b>304,682</b>	<b>383,597</b>	<b>15.38%</b>
<b>101315 Sheriff - Road Patrol</b>					
SHLED Personnel Services	1,427,866	1,413,387	1,480,001	1,525,707	7.95%
Fringe Benefits	1,106,177	1,140,886	1,045,532	1,184,349	3.81%
Supplies	24,542	38,500	35,282	41,500	7.79%
Other Services & Charges	491,026	563,362	516,277	241,233	-57.18%

<b>GENERAL FUND</b>					
	<b>2022 Actual</b>	<b>2023 Amended Budget</b>	<b>2024 Directive</b>	<b>2024 Final Recom</b>	<b>24 Final Recom/ 23 Amended % Incr/ (Decr)</b>
Capital Outlay	8,249	-	-	-	0.00%
Operating Transfer Out	72,231	-	-	-	0.00%
<b>Sub-total</b>	<b>3,130,092</b>	<b>3,156,135</b>	<b>3,077,091</b>	<b>2,992,789</b>	<b>-5.18%</b>
<b>101315 Sheriff - Pennfield Township</b>					
SHPEN Personnel Services	628,193	688,438	705,649	853,081	23.92%
Fringe Benefits	223,600	262,599	269,164	314,211	19.65%
Supplies	3,847	4,200	4,305	3,800	-9.52%
Other Services & Charges	75,148	51,783	53,078	56,922	9.92%
Capital Outlay	37,875	-	-	-	0.00%
Debt Service	37,058	25,248	25,879	25,000	-0.98%
Operating Transfer Out	-	-	-	-	0.00%
<b>Sub-total</b>	<b>1,005,721</b>	<b>1,032,268</b>	<b>1,058,075</b>	<b>1,253,014</b>	<b>21.38%</b>
<b>101315 Sheriff - City of Springfield</b>					
SHSPR Personnel Services	648,414	685,903	703,051	736,524	7.38%
Fringe Benefits	244,881	274,002	280,852	282,587	3.13%
Supplies	2,502	2,400	2,460	3,000	25.00%
Other Services & Charges	8,735	10,144	10,398	8,472	-16.48%
Capital Outlay	-	-	-	-	0.00%
Operating Transfer Out	-	-	-	-	0.00%
<b>Sub-total</b>	<b>904,532</b>	<b>972,449</b>	<b>996,760</b>	<b>1,030,583</b>	<b>5.98%</b>
<b>101315 Sheriff - Convis Township</b>					
SHCON Personnel Services	56,157	69,447	71,183	77,486	11.58%
Fringe Benefits	16,796	27,447	28,133	29,944	9.10%
Supplies	52	200	205	200	0.00%
Other Services & Charges	7,704	5,431	5,567	6,020	10.85%
Capital Outlay	-	-	-	-	0.00%
Operating Transfer Out	-	-	-	-	0.00%
<b>Sub-total</b>	<b>80,710</b>	<b>102,525</b>	<b>105,088</b>	<b>113,650</b>	<b>10.85%</b>
<b>101320 Sheriff - Training</b>					
Personnel Services	74,297	74,815	68,562	79,186	5.84%
Fringe Benefits	24,158	32,751	30,014	38,883	18.72%
Supplies	1,125	600	550	850	41.67%
Other Services & Charges	69,270	172,496	158,079	182,008	5.51%
Capital Outlay	-	-	-	-	0.00%
Operating Transfer Out	-	-	-	-	0.00%
<b>Sub-total</b>	<b>168,850</b>	<b>280,662</b>	<b>257,205</b>	<b>300,927</b>	<b>7.22%</b>

GENERAL FUND					
	2022 Actual	2023 Amended Budget	2024 Directive	2024 Final Recom	24 Final Recom/ 23 Amended % Incr/ (Decr)
<b>101315 Sheriff - IRS Enforcement</b>					
SHIRS Personnel Services	201	2,000	1,833	2,000	0.00%
Fringe Benefits	49	393	360	357	-9.16%
Supplies	-	5,000	4,582	-	-100.00%
Other Services & Charges	2,338	-	-	3,750	0.00%
Capital Outlay	9,047	15,000	13,746	-	-100.00%
Debt Service	-	9,048	8,292	9,048	0.00%
Operating Transfer Out	-	-	-	-	0.00%
<b>Sub-total</b>	<b>11,635</b>	<b>31,441</b>	<b>28,813</b>	<b>15,155</b>	<b>-51.80%</b>
<b>101315 Sheriff - FOC Warrant Officer</b>					
SHFOC Personnel Services	66,318	74,115	75,968	79,986	7.92%
Fringe Benefits	28,460	32,959	33,783	39,153	18.79%
Supplies	74	300	308	300	0.00%
Other Services & Charges	3,156	6,615	6,780	8,564	29.46%
Capital Outlay	-	-	-	-	0.00%
Operating Transfer Out	-	-	-	-	0.00%
<b>Sub-total</b>	<b>98,008</b>	<b>113,989</b>	<b>116,839</b>	<b>128,003</b>	<b>12.29%</b>
<b>101315 Sheriff - Chemical Waste</b>					
SHCHM Personnel Services	-	-	-	-	0.00%
Fringe Benefits	-	-	-	-	0.00%
Supplies	-	-	-	-	0.00%
Other Services & Charges	-	3,000	2,749	3,000	0.00%
Capital Outlay	-	-	-	-	0.00%
Operating Transfer Out	-	-	-	-	0.00%
<b>Sub-total</b>	<b>-</b>	<b>3,000</b>	<b>2,749</b>	<b>3,000</b>	<b>0.00%</b>
<b>101350 Sheriff - Civil Process</b>					
Personnel Services	108,545	125,935	115,409	123,649	-1.82%
Fringe Benefits	46,400	59,662	54,676	59,803	0.24%
Supplies	852	600	550	600	0.00%
Other Services & Charges	24,845	19,466	17,839	20,827	6.99%
Debt Service	-	-	-	-	0.00%
Operating Transfer Out	-	-	-	-	0.00%
<b>Sub-total</b>	<b>180,642</b>	<b>205,663</b>	<b>188,474</b>	<b>204,879</b>	<b>-0.38%</b>
<b>101331 Sheriff - Marine Safety</b>					
Personnel Services	46,627	53,657	49,172	53,593	-0.12%

<b>GENERAL FUND</b>					
	<b>2022 Actual</b>	<b>2023 Amended Budget</b>	<b>2024 Directive</b>	<b>2024 Final Recom</b>	<b>23 Amended % Incr/ (Decr)</b>
Fringe Benefits	11,639	17,677	16,200	14,931	-15.53%
Supplies	1,316	1,000	916	1,000	0.00%
Other Services & Charges	6,170	6,900	6,323	11,700	69.57%
Capital Outlay	-	56,042	51,358	-	-100.00%
Operating Transfer Out	-	-	-	-	0.00%
<b>Sub-total</b>	<b>65,752</b>	<b>135,276</b>	<b>123,970</b>	<b>81,224</b>	<b>-39.96%</b>
<b>101333 Sheriff - SRT</b>					
Personnel Services	-	40,000	36,657	40,000	0.00%
Fringe Benefits	-	17,078	15,651	13,920	-18.49%
Supplies	-	22,000	20,161	25,307	15.03%
Other Services & Charges	-	11,149	10,217	7,000	-37.21%
Capital Outlay	-	-	-	-	0.00%
Operating Transfer Out	-	-	-	-	0.00%
<b>Sub-total</b>	<b>-</b>	<b>90,227</b>	<b>82,686</b>	<b>86,227</b>	<b>-4.43%</b>
<b>101351 Sheriff - Corrections Jail</b>					
Personnel Services	6,855,904	7,361,027	6,913,725	8,003,854	8.73%
Fringe Benefits	2,405,951	2,650,244	2,428,739	3,329,332	25.62%
Supplies	210,541	203,000	186,033	216,000	6.40%
Other Services & Charges	3,653,562	3,909,958	3,583,168	4,136,632	5.80%
Capital Outlay	584	-	-	-	0.00%
Operating Transfer Out	-	-	-	-	0.00%
<b>Sub-total</b>	<b>13,126,542</b>	<b>14,124,229</b>	<b>13,111,665</b>	<b>15,685,818</b>	<b>11.06%</b>
<b>101352 Community Corrections Admin</b>					
Personnel Services	214,381	217,296	275,930	224,602	3.36%
Fringe Benefits	82,323	90,895	83,298	130,680	43.77%
Supplies	-	200	183	100	-50.00%
Other Services & Charges	35,879	30,844	28,266	33,337	8.08%
Capital Outlay	-	-	-	-	0.00%
Operating Transfer Out	-	-	-	-	0.00%
<b>Sub-total</b>	<b>332,583</b>	<b>339,235</b>	<b>387,677</b>	<b>388,719</b>	<b>14.59%</b>
<b>101426 Emergency Management</b>					
Personnel Services	94,538	92,991	85,219	101,499	9.15%
Fringe Benefits	34,153	38,128	34,941	46,063	20.81%
Supplies	509	600	550	500	-16.67%
Other Services & Charges	13,736	55,193	50,580	25,800	-53.25%
Capital Outlay	-	-	-	-	0.00%

GENERAL FUND			2024 Directive	2024 Final Recom	24 Final Recom/ 23 Amended % Incr/ (Decr)
	2022 Actual	2023 Amended Budget			
Operating Transfer Out	-	-	-	-	0.00%
Sub-total	<b>142,937</b>	<b>186,912</b>	<b>171,290</b>	<b>173,862</b>	<b>-6.98%</b>
<b>101430 Animal Control</b>					
Personnel Services	65,597	71,465	65,492	78,136	9.33%
Fringe Benefits	28,268	32,749	30,012	39,139	19.51%
Supplies	-	6,596	6,045	250	-96.21%
Other Services & Charges	101,883	91,826	92,827	97,324	5.99%
Capital Outlay	-	-	-	-	0.00%
Operating Transfer Out	-	-	-	-	0.00%
Sub-total	<b>195,748</b>	<b>202,636</b>	<b>194,376</b>	<b>214,849</b>	<b>6.03%</b>
<b>Personnel Services</b>	11,547,399	12,471,056	12,060,719	13,742,208	10.19%
<b>Fringe Benefits</b>	4,684,288	5,220,087	4,861,008	6,312,117	20.92%
<b>Supplies</b>	252,773	299,346	275,782	306,052	2.24%
<b>Other Services &amp; Charges</b>	4,659,653	5,099,743	4,692,210	5,134,945	0.69%
<b>Capital Outlay</b>	60,338	71,042	65,104	-	-100.00%
<b>Debt Service</b>	37,058	34,296	34,171	34,048	-0.72%
<b>Operating Transfer Out</b>	72,231	-	-	-	0.00%
<b>PUBLIC SAFETY TOTAL</b>	<b>21,313,739</b>	<b>23,195,570</b>	<b>21,988,994</b>	<b>25,529,370</b>	<b>10.06%</b>
<b>Public Works</b>					
<b>101445 Drain Assessments</b>					
Personnel Services	-	-	-	-	0.00%
Fringe Benefits	-	-	-	-	0.00%
Supplies	-	-	-	-	0.00%
Other Services & Charges	323,678	318,420	345,750	273,231	-14.19%
Capital Outlay	-	-	-	-	0.00%
Operating Transfer Out	-	-	-	-	0.00%
Sub-total	<b>323,678</b>	<b>318,420</b>	<b>345,750</b>	<b>273,231</b>	<b>-14.19%</b>
<b>Personnel Services</b>	-	-	-	-	0.00%
<b>Fringe Benefits</b>	-	-	-	-	0.00%
<b>Supplies</b>	-	-	-	-	0.00%
<b>Other Services &amp; Charges</b>	323,678	318,420	345,750	273,231	-14.19%
<b>Capital Outlay</b>	-	-	-	-	0.00%
<b>Operating Transfer Out</b>	-	-	-	-	0.00%
<b>PUBLIC WORKS TOTAL</b>	<b>323,678</b>	<b>318,420</b>	<b>345,750</b>	<b>273,231</b>	<b>-14.19%</b>

<b>GENERAL FUND</b>					
	<b>2022 Actual</b>	<b>2023 Amended Budget</b>	<b>2024 Directive</b>	<b>2024 Final Recom</b>	<b>24 Final Recom/ 23 Amended % Incr/ (Decr)</b>
<b>Health &amp; Welfare</b>					
101631 <b>Substance Abuse</b>					
Personnel Services	-	-	-	-	0.00%
Fringe Benefits	-	-	-	-	0.00%
Supplies	-	-	-	-	0.00%
Other Services & Charges	344,358	344,269	380,388	380,388	10.49%
Capital Outlay	-	-	-	-	0.00%
Operating Transfer Out	-	-	-	-	0.00%
Sub-total	<b>344,358</b>	<b>344,269</b>	<b>380,388</b>	<b>380,388</b>	<b>10.49%</b>
101648 <b>Medical Examiner</b>					
Personnel Services	-	-	-	-	0.00%
Fringe Benefits	-	-	-	-	0.00%
Supplies	-	-	-	-	0.00%
Other Services & Charges	-	433,807	430,801	462,746	6.67%
Capital Outlay	-	-	-	-	0.00%
Operating Transfer Out	375,276	-	-	-	0.00%
Sub-total	<b>375,276</b>	<b>433,807</b>	<b>430,801</b>	<b>462,746</b>	<b>6.67%</b>
101601 <b>Health Fund Appropriation</b>					
Personnel Services	-	-	-	-	0.00%
Fringe Benefits	-	-	-	-	0.00%
Supplies	-	-	-	-	0.00%
Other Services & Charges	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	0.00%
Operating Transfer Out	1,052,810	1,068,132	1,081,724	1,366,767	27.96%
Sub-total	<b>1,052,810</b>	<b>1,068,132</b>	<b>1,081,724</b>	<b>1,366,767</b>	<b>27.96%</b>
101649 <b>Mental Health Appropriation</b>					
Personnel Services	-	-	-	-	0.00%
Fringe Benefits	-	-	-	-	0.00%
Supplies	-	-	-	-	0.00%
Other Services & Charges	265,000	265,000	265,000	265,000	0.00%
Capital Outlay	-	-	-	-	0.00%
Operating Transfer Out	-	-	-	-	0.00%
Sub-total	<b>265,000</b>	<b>265,000</b>	<b>265,000</b>	<b>265,000</b>	<b>0.00%</b>
101671 <b>Medical Care Facility MOE</b>					
Personnel Services	-	-	-	-	0.00%
Fringe Benefits	-	-	-	-	0.00%

<b>GENERAL FUND</b>					
	<b>2022 Actual</b>	<b>2023 Amended Budget</b>	<b>2024 Directive</b>	<b>2024 Final Recom</b>	<b>24 Final Recom/ 23 Amended % Incr/ (Decr)</b>
Supplies	-	-	-	-	0.00%
Other Services & Charges	-	13,000	13,000	13,000	0.00%
Capital Outlay	-	-	-	-	0.00%
Operating Transfer Out	-	-	-	-	0.00%
<b>Sub-total</b>	<b>-</b>	<b>13,000</b>	<b>13,000</b>	<b>13,000</b>	<b>0.00%</b>
<b>101662 Child Care Fund Appropriation</b>					
Personnel Services	-	-	-	-	0.00%
Fringe Benefits	-	-	-	-	0.00%
Supplies	-	-	-	-	0.00%
Other Services & Charges	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	0.00%
Operating Transfer Out		1,602,949	2,020,658	2,064,862	2,110,377
<b>Sub-total</b>	<b>1,602,949</b>	<b>2,020,658</b>	<b>2,064,862</b>	<b>2,110,377</b>	<b>4.44%</b>
<b>101663 DHS Appropriation</b>					
Personnel Services	-	-	-	-	0.00%
Fringe Benefits	-	-	-	-	0.00%
Supplies	-	-	-	-	0.00%
Other Services & Charges	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	0.00%
Operating Transfer Out		2,500	2,291	2,000	-20.00%
<b>Sub-total</b>	<b>-</b>	<b>2,500</b>	<b>2,291</b>	<b>2,000</b>	<b>-20.00%</b>
<b>Personnel Services</b>	-	-	-	-	0.00%
<b>Fringe Benefits</b>	-	-	-	-	0.00%
<b>Supplies</b>	-	-	-	-	0.00%
<b>Other Services &amp; Charges</b>	609,358	1,056,076	1,089,189	1,121,134	6.16%
<b>Capital Outlay</b>	-	-	-	-	0.00%
<b>Operating Transfer Out</b>	3,031,035	3,091,290	3,148,877	3,479,144	12.55%
<b>HEALTH &amp; WELFARE TOTAL</b>	<b>3,640,392</b>	<b>4,147,366</b>	<b>4,238,066</b>	<b>4,600,278</b>	<b>10.92%</b>
<b>Other Functions</b>					
<b>101966 MRLEC Appropriation</b>					
Personnel Services	-	-	-	-	0.00%
Fringe Benefits	-	-	-	-	0.00%
Supplies	-	-	-	-	0.00%
Other Services & Charges	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	0.00%
Operating Transfer Out	200,924	115,407	115,407	126,942	10.00%

		GENERAL FUND				
		2022 Actual	2023 Amended Budget	2024 Directive	2024 Final Recom	23 Amended % Incr/ (Decr)
	Sub-total	200,924	115,407	115,407	126,942	10.00%
101966 <b>Intragovernmental Service</b>						
Personnel Services		-	-	-	-	0.00%
Fringe Benefits		-	-	-	-	0.00%
Supplies		-	-	-	-	0.00%
Other Services & Charges		-	-	-	-	0.00%
Capital Outlay		-	-	-	-	0.00%
Operating Transfer Out		2,908,471	2,390,604	3,149,011	2,468,956	3.28%
	Sub-total	<b>2,908,471</b>	<b>2,390,604</b>	<b>3,149,011</b>	<b>2,468,956</b>	<b>3.28%</b>
101967 <b>Contingency</b>						
Personnel Services		-	-	-	-	0.00%
Fringe Benefits		-	(700,000)	(250,000)	(550,000)	-21.43%
Supplies		-	-	-	-	0.00%
Other Services & Charges		-	400,000	400,000	400,000	0.00%
Capital Outlay		-	-	-	-	0.00%
Operating Transfer Out		-	-	-	-	0.00%
	Sub-total	-	<b>(300,000)</b>	<b>150,000</b>	<b>(150,000)</b>	<b>-100.00%</b>
1992 <b>COVID-19</b>						
Personnel Services		-	-	-	-	0.00%
Fringe Benefits		-	-	-	-	0.00%
Supplies		99,524	-	-	-	0.00%
Other Services & Charges		-	-	-	-	0.00%
Capital Outlay		-	-	-	-	0.00%
Operating Transfer Out		-	-	-	-	0.00%
	Sub-total	<b>99,524</b>	-	-	-	<b>0.00%</b>
<b>Personnel Services</b>		-	-	-	-	0.00%
<b>Fringe Benefits</b>		-	(700,000)	(250,000)	(550,000)	-21.43%
<b>Supplies</b>		99,524	-	-	-	0.00%
<b>Other Services &amp; Charges</b>		-	400,000	400,000	400,000	0.00%
<b>Capital Outlay</b>		-	-	-	-	0.00%
<b>Operating Transfer Out</b>		3,109,395	2,506,011	3,264,418	2,595,898	3.59%
<b>OTHER FUNCTIONS TOTAL</b>		<b>3,208,919</b>	<b>2,206,011</b>	<b>3,414,418</b>	<b>2,445,898</b>	<b>10.87%</b>

**Debt Service**

101966 Court Complex Bond Appropriation

<b>GENERAL FUND</b>			<b>24 Final Recom/ 23 Amended % Incr/ (Decr)</b>		
	<b>2022 Actual</b>	<b>2023 Amended Budget</b>	<b>2024 Directive</b>	<b>2024 Final Recom</b>	
Personnel Services	-	-	-	-	0.00%
Fringe Benefits	-	-	-	-	0.00%
Supplies	-	-	-	-	0.00%
Other Services & Charges	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	0.00%
Debt Service	590,525	591,963	-	-	-100.00%
Operating Transfer Out	-	-	-	-	0.00%
<b>Sub-total</b>	<b>590,525</b>	<b>591,963</b>	-	-	<b>-100.00%</b>
<b>101966 Installment Purchase Appropriation</b>					
Personnel Services	-	-	-	-	0.00%
Fringe Benefits	-	-	-	-	0.00%
Supplies	-	-	-	-	0.00%
Other Services & Charges	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	0.00%
Debt Service	67,078	-	-	-	0.00%
Operating Transfer Out	-	-	-	-	0.00%
<b>Sub-total</b>	<b>67,078</b>	-	-	-	<b>#DIV/0!</b>
<b>101966 Sungard Appropriation</b>					
Personnel Services	-	-	-	-	0.00%
Fringe Benefits	-	-	-	-	0.00%
Supplies	-	-	-	-	0.00%
Other Services & Charges	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	0.00%
Debt Service	73,950	72,884	-	-	-100.00%
Operating Transfer Out	-	-	-	-	0.00%
<b>Sub-total</b>	<b>73,950</b>	<b>72,884</b>	-	-	<b>-100.00%</b>
<b>101966 GOLT Debt Appropriation</b>					
Personnel Services	-	-	-	-	0.00%
Fringe Benefits	-	-	-	-	0.00%
Supplies	-	-	-	-	0.00%
Other Services & Charges	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	0.00%
Debt Service	1,597,737	2,461,333	2,886,987	2,886,987	17.29%
Operating Transfer Out	-	-	-	-	0.00%
<b>Sub-total</b>	<b>1,597,737</b>	<b>2,461,333</b>	<b>2,886,987</b>	<b>2,886,987</b>	<b>17.29%</b>
<b>101966 RLEC Debt Appropriation</b>					

<b>GENERAL FUND</b>					<b>24 Final Recom/</b> <b>23 Amended</b> <b>% Incr/ (Decr)</b>
	<b>2022</b> <b>Actual</b>	<b>2023 Amended</b> <b>Budget</b>	<b>2024</b> <b>Directive</b>	<b>2024</b> <b>Final Recom</b>	
Personnel Services	-	-	-	-	0.00%
Fringe Benefits	-	-	-	-	0.00%
Supplies	-	-	-	-	0.00%
Other Services & Charges	-	-	-	-	0.00%
Capital Outlay	-	-	-	-	0.00%
Debt Service	167,419	169,344	165,744	165,744	-2.13%
Operating Transfer Out	-	-	-	-	0.00%
<b>Sub-total</b>	<b>167,419</b>	<b>169,344</b>	<b>165,744</b>	<b>165,744</b>	<b>-2.13%</b>
<b>Personnel Services</b>	-	-	-	-	0.00%
<b>Fringe Benefits</b>	-	-	-	-	0.00%
<b>Supplies</b>	-	-	-	-	0.00%
<b>Other Services &amp; Charges</b>	-	-	-	-	0.00%
<b>Capital Outlay</b>	-	-	-	-	0.00%
<b>Debt Service</b>	2,496,710	3,295,524	3,052,731	3,052,731	-7.37%
<b>Operating Transfer Out</b>	-	-	-	-	0.00%
<b>DEBT SERVICE TOTAL</b>	<b>2,496,710</b>	<b>3,295,524</b>	<b>3,052,731</b>	<b>3,052,731</b>	<b>-7.37%</b>
<b>Sub-Total Expenditures</b>	<b>53,724,443</b>	<b>53,287,990</b>	<b>51,796,658</b>	<b>56,577,552</b>	
Capital - Major Projects		500,000		500,000	
<b>Total Expenditures</b>	<b>53,724,443</b>	<b>53,787,990</b>	<b>51,796,658</b>	<b>57,077,552</b>	<b>6.12%</b>
<b>Rev Over/(Under) Expend</b>	<b>77,221</b>	<b>164,476</b>	<b>0</b>	<b>510,674</b>	
<b>Beginning Fund Balance</b>	<b>5,356,078</b>	<b>5,433,298</b>	<b>5,597,774</b>	<b>5,597,774</b>	
<b>Ending Fund Balance</b>	<b>5,433,298</b>	<b>5,597,774</b>	<b>5,597,775</b>	<b>6,108,448</b>	

**CALHOUN COUNTY  
CAPITAL OUTLAY 7-YEAR NEEDS FORECAST**

Attachment 2

	Actual 2022	Budget 2023	Proposed 2024	2025 Projected	2026 Projected	2027 Projected	2028 Projected	2029 Projected	2030 Projected
<b>IDENTIFIED SOURCES OF FUNDING</b>									
Beginning Fund Balance	1,981,105	17,371,505	756,565	798,492	(7,713,898)	(8,351,760)	(8,738,273)	(10,451,366)	(10,728,791)
General Fund - Transfer In (Budgeted)		497,136	500,000	500,000	500,000	500,000	500,000	500,000	500,000
Delinquent Tax Foreclosure - Transfer In	310,659								
Sheriff RAP Grants	5,000	159,399							
Local Contributions -Aerial Flight	18,629								
Sale of Fixed Asset (Salvage)	13,296	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
YC Bond Proceeds	12,879,763								
Veregy Lighting Lease Proceeds/Transfer In DS	3,860,000	283,338							
ARPA Appropriation	1,992,905	2,345,050							
Misc. Reimb	1,618								
Dispatch Reimb	10,710								
<b>Total Sources of Funding:</b>	<b>21,073,685</b>	<b>20,666,428</b>	<b>1,266,565</b>	<b>1,308,492</b>	<b>(7,203,898)</b>	<b>(7,841,760)</b>	<b>(8,228,273)</b>	<b>(9,941,366)</b>	<b>(10,218,791)</b>
<b>IDENTIFIED CAPITAL OUTLAY NEEDS</b>									
Information Technology	757,188	1,122,482	148,500	285,000	209,000	140,000	1,383,500	105,000	305,000
Building & Grounds	1,554,770	17,957,482	-	6,087,000	238,000	156,000	157,000	115,000	161,000
Equipment & Furnishings	908,465	599,086	76,235	2,094,500	170,000	87,000	224,000	102,000	25,000
Vehicles	254,971	135,165	217,994	318,890	348,862	336,513	296,593	303,425	259,701
Software	-	-	-	-	-	-	-	-	-
Security	61,868	95,648	25,344	87,000	32,000	27,000	12,000	12,000	32,000
Department CIP Request				150,000	150,000	150,000	150,000	150,000	150,000
Transfer Out/Capital Lease	164,918								
<b>Total Capital Outlay Needs:</b>	<b>3,702,180</b>	<b>19,909,863</b>	<b>468,073</b>	<b>9,022,390</b>	<b>1,147,862</b>	<b>896,513</b>	<b>2,223,093</b>	<b>787,425</b>	<b>932,701</b>
<b>Ending Fund Balance (Incl Capital Stabilization/Bond Proceeds):</b>	<b>17,371,505</b>	<b>756,565</b>	<b>798,492</b>	<b>(7,713,898)</b>	<b>(8,351,760)</b>	<b>(8,738,273)</b>	<b>(10,451,366)</b>	<b>(10,728,791)</b>	<b>(11,151,492)</b>
<b>Net Funding Available for future projects</b>	<b>17,371,505</b>	<b>756,565</b>	<b>798,492</b>	<b>(7,713,898)</b>	<b>(8,351,760)</b>	<b>(8,738,273)</b>	<b>(10,451,366)</b>	<b>(10,728,791)</b>	<b>(11,151,492)</b>

## 2024 CIP Requests

Attachment 2

CIP Classification	Requesting Department	Project	CIP Forecast	Department Requests	CIP Recommend	Notes
<b>4333-Vehicles</b>						
	Courts - Circuit	FOC CRP Vehicle	25,000		-	
	Central Services	Mail Vehicle	25,000		-	
	Sheriff	5 Patrol Vehicles	60,000		60,000	
	Sheriff	1 Marine Truck	13,200		13,200	
	Leases	Prior Lease Obligations 2022 Payments	144,794		144,794	
			144,794	123,200	217,994	
<b>4335 - Building &amp; Grounds</b>						
	Albion	Parking Lot Lights - Albion	25,000		-	
	County Bldg	Carpet/Hard Floor Replacemen	20,000		-	
	County Bldg	Communications Closet - Relocate	200,000		-	
	County Bldg	Concrete Repair	50,000		-	
	County Bldg	Dispatch Remodel	100,000		-	
	County Bldg	Fire Alarm Replacement	100,000		-	
	County Bldg	Landscaping	30,000		-	
	County Bldg	Mural Preservation/Historic Registry	40,000		-	
	County Bldg	Stair Reset	25,000		-	
	County Bldg	VA Green Light Project	20,000		-	
	County Bldg	Water Softener	15,000		-	
	County Bldg	Windows - Marshall 911 Dispatch	50,000		-	
	County Wide	Bathrooms Updated	430,000		-	
	County Wide	EBI Maintenance - Building Controls	110,000		-	
	County Wide	EV Charging Stations Grant Match	475,000		-	
	Courts	Carpet/Hard Floor Replacement	40,000		-	
	Courts	Concrete Repair - Justice Center	300,000		-	
	Courts	Elevator Upgrade	500,000		-	
	Courts	Frequency Drives	15,000		-	
	Courts	Front Entrance Remodel	80,000		-	
	Courts	Landscaping - Justice Center	40,000		-	
	Courts	Signage - Justice Center	10,000		-	
	Courts	Stairwells - Employee/Public	200,000		-	
	Jail	Brine Tank	275,000		-	
	Jail	Carpet/Hard Floor Replacement	20,000		-	
	Jail	Cooling Tower Upgrades	50,000		-	
	Jail	Generator	1,400,000		-	
	Jail	Jail Locks - Pods	4,500,000		-	
	Jail	Key control	30,000		-	
	Jail	Kitchen Wall Upgrade	30,000		-	
	Jail	Remodel Intake/Visitation	50,000		-	
	Jail	Signage - Jail	5,000		-	

## 2024 CIP Requests

Attachment 2

CIP Classification	Requesting Department	Project	CIP Forecast	Department Requests	CIP Recommend	Notes
	Jail	Steel Door Replacement	20,000		-	
	Jail	Trash Compactor	200,000		-	
	Jail	Walk In Freezer Upgrades	50,000		-	
	Jail/Courts	Man Lift/Sky Jack	30,000		-	
	Toeller	Landscaping	40,000		-	
	Toeller	Roof	400,000		-	
	Toeller	Sidewalks	25,000		-	
	Toeller	Signage	10,000		-	
	Toeller	Water Softener	15,000		-	
	Youth Center	Generator	250,000		-	
	Youth Center	New Youth Center E&F	300,000		-	
	Youth Center	Sky Lights	40,000		-	
			10,615,000	-	-	
<b>Security</b>						
B&G	Toeller	Security Door Barricade Devices	10,000		-	
	Toeller	Security Duress Alarms - RAVE	12,000		-	
	County Wide	Security Proximity Card Access Tyco Lease	25,344		25,344	
	Toeller	Security Safe Rooms	20,000		-	
	Toeller	Security Window Film	20,000		-	
	Toeller	Security Lighting - Toeller	250,000		-	
			337,344	-	25,344	
<b>4340 Info Technology</b>						
		Information Technology In-car computers CCSD	15,000		-	
		Information Technology Modems for Patrol Cars CCSD	15,000		-	
		Information Technology Neat Bar Pros	10,000		-	
		Information Technology FOC PCs/Laptops/Monitors (60)	20,000		20,000	
		Information Technology Message Archiving	8,500		8,500	
		Information Technology Network Printer Updates	5,000		5,000	
		Information Technology Replacement PC's	60,000		60,000	
		Information Technology SAN Replacement	50,000		50,000	
		Information Technology UPS Units	15,000		5,000	
			198,500	-	148,500	
<b>4345 Equip &amp; Furnishings</b>						
	Sheriff	Field Training Software	9,750		-	

## 2024 CIP Requests

Attachment 2

CIP Classification	Requesting Department	Project	CIP Forecast	Department Requests	CIP Recommend	Notes
Sheriff		Ammunition - LED and SRT	22,000		-	
Sheriff		SRT Ballistic Helmets	9,435		-	
Sheriff		Drone Replacement	15,000		-	
Sheriff		Emergency Services ATV Side by Side	40,000		-	
Courts - District		Courtroom Recording	45,823		45,823	
Prosecutor		26 Updated Offices	180,000		-	
Community Development	Elevating Desks (4)		6,500		-	
Courts - Circuit		Probate Microfilm Conversion	93,600		-	
Courts - Circuit		Jury Services Workstation	10,412		10,412	
Courts - Circuit		FOC Breakroom Updates	50,000		-	
Albion		Furnace/AC Replacement	6,000		-	
County Wide		Furniture - County Wide	475,000		-	
Courts		Chiller Rebuild	180,000		-	
Courts		Floor Scrubber	10,000		-	
GIS		Furniture - GIS	15,000		-	
GIS		Pictometry Aerial Flight	20,000		20,000	
Jail		AC Heat Unit - Jail Control Room	50,000		-	
Jail		Kitchen/Laundry Equipment - Jail	50,000		-	
Jail		Lawn Tractor - Jail	30,000		-	
Toeller		AC Compressor	15,000		-	
Toeller		Exhaust Fan Replacement	10,000		-	
Youth Center		Kitchen/Laundry Equipment - Juv Home	20,000		-	
Youth Center		Upgraded Security System	400,000		-	
			1,281,000	482,520	76,235	
		Capital Improvement Program Budget 2023:			468,073	
		Funding Sources			500,000	
		General Fund Budgeted Transfer			-	
		Use of Fund Balance			500,000	
		Total Revenue				

**CALHOUN COUNTY**  
**5 YEAR FORECAST**  
**ROAD FUND**

	2022 Actuals	2023 Amended Budget	2024 Final Recom	2025 Projected	2026 Projected	2027 Projected	2028 Projected
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**REVENUES****Taxes**

<b>46</b> County Wide Millage	\$ -	\$ -	-	-	-	-	-
<b>47</b> Other	\$ -	\$ -	-	-	-	-	-
<b>48</b> Total Taxes	\$ -	\$ -	-	-	-	-	-

**Licenses and Permits**

<b>49</b> Specify	\$ <b>255,087</b>	\$ <b>272,200</b>	\$ <b>203,850</b>	\$ <b>229,850</b>	\$ <b>255,850</b>	\$ <b>256,850</b>	\$ <b>267,850</b>
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**Federal Sources**

<b>50</b> Surface Trans. Program (STP)	\$ 1,707,981	\$ 2,140,155	1,601,223	1,740,500	894,000	3,014,371	-
<b>51</b> C Funds - Federal	\$ -	\$ -	459,374	-	-	-	-
<b>52</b> D Funds - Federal	\$ -	\$ -	-	-	-	-	-
<b>53</b> Bridge	\$ 261,709	\$ -	2,024,999	-	543,000	-	-
<b>54</b> High Priority	\$ 33,411	\$ 173,530	-	-	-	-	-
<b>55</b> Other	\$ 1,001,828	\$ 3,263,969	236,487	1,550,263	1,050,000	50,000	50,000
<b>56</b> Total Federal Sources	\$ <b>3,004,929</b>	\$ <b>5,577,654</b>	<b>4,322,083</b>	<b>3,290,763</b>	<b>2,487,000</b>	<b>3,064,371</b>	<b>50,000</b>

**STATE SOURCES****Michigan Transportation Fund**

<b>57</b> Engineering	\$ 10,000	\$ 10,000	10,000	10,000	10,000	10,000	10,000
<b>58</b> Snow Removal	\$ -	\$ -	-	-	-	-	-
<b>59</b> Urban Road	\$ 1,659,979	\$ 1,200,000	1,660,024	1,810,024	1,810,024	1,910,024	2,060,024
<b>60</b> Allocation	\$ 13,736,881	\$ 14,303,346	13,964,976	14,114,976	14,214,976	14,314,976	14,464,976
<b>61</b> Total MTF	\$ 15,406,860	\$ 15,513,346	15,635,000	15,935,000	16,035,000	16,235,000	16,535,000

**Other**

<b>62</b> Local Bridge	\$ 572,180	\$ 2,538,761	-	-	4,297,850	-	-
<b>63</b> Other	\$ -	\$ -	-	-	-	-	-

**CALHOUN COUNTY**  
**5 YEAR FORECAST**  
**ROAD FUND**

	<b>2022 Actuals</b>	<b>2023 Amended</b>		<b>2024 Final</b>		<b>2025 Projected</b>	<b>2026 Projected</b>	<b>2027 Projected</b>	<b>2028 Projected</b>
		<b>Budget</b>	<b>Recom</b>	<b>Recom</b>	<b>Projected</b>				
<b>64 Total Other</b>	\$ 572,180	\$ 2,538,761		-	-		4,297,850	-	-
<b><u>Economic Development Fund</u></b>									
<b>65 Target Industries [A]</b>	\$ -	\$ -		-	-	-	-	-	-
<b>66 Urban Congestion [C]</b>	\$ -	\$ -		-	-	-	-	-	-
<b>67 Rural Primary [D]</b>	\$ 278,683	\$ 265,200		-	-	-	-	-	-
<b>68 Forest Road [E]</b>	\$ -	\$ -		-	-	-	-	-	-
<b>69 Urban Area [F]</b>	\$ -	\$ -		-	-	-	-	-	-
<b>70 Other</b>	\$ -	\$ -		-	-	-	-	-	-
<b>71 Total EDF</b>	\$ 278,683	\$ 265,200		-	-	-	-	-	-
<b>72 Total State Sources</b>	<b>\$ 16,257,724</b>	<b>\$ 18,317,307</b>	<b>15,635,000</b>	<b>15,935,000</b>	<b>20,332,850</b>	<b>16,235,000</b>	<b>16,535,000</b>		

**Contributions from Local Units**

<b>73 City and Village</b>	\$ -	\$ -		-	-	-	-	-	-
<b>74 Township Contributions</b>	\$ 3,290,876	\$ 3,372,287		1,000,000	500,000	1,000,000	1,000,000	1,000,000	1,000,000
<b>75 Other</b>	\$ 11,363	\$ 255,103		2,757	2,757	2,757	2,757	2,757	2,757
<b>76 Total Contributions</b>	<b>\$ 3,302,239</b>	<b>\$ 3,627,390</b>	<b>1,002,757</b>	<b>502,757</b>	<b>1,002,757</b>	<b>1,002,757</b>	<b>1,002,757</b>	<b>1,002,757</b>	<b>1,002,757</b>

**Charges for Services**

<b>77 Trunkline Maintenance</b>	\$ 1,951,385	\$ 2,250,000		2,192,876	2,194,499	2,194,973	2,195,279	2,195,279	
<b>78 Trunkline Non-Maintenance</b>	\$ -	\$ -		-	-	-	-	-	-
<b>79 Salvage Sales</b>	\$ 11,447	\$ 16,000		-	-	-	-	-	-
<b>80 Other</b>	\$ 109,008	\$ 14,022		13,000	13,000	13,000	13,000	13,000	13,000
<b>81 Total Charges</b>	<b>\$ 2,071,840</b>	<b>\$ 2,280,022</b>	<b>2,205,876</b>	<b>2,207,499</b>	<b>2,207,973</b>	<b>2,208,279</b>	<b>2,208,279</b>	<b>2,208,279</b>	

**Interest and Rents**

<b>82 Interest Earned</b>	\$ 29,366	\$ 9,417		3,000	5,000	5,000	5,000	5,000	
<b>83 Property Rentals</b>	\$ 5,400	\$ 5,400		5,400	-	-	-	-	

**CALHOUN COUNTY**  
**5 YEAR FORECAST**  
**ROAD FUND**

	2022 Actuals		2023 Amended Budget	2024 Final Recom	2025 Projected	2026 Projected	2027 Projected	2028 Projected
	\$		\$		\$		\$	
<b>84 Total Interest/Rents</b>	\$	<b>34,766</b>	\$	<b>14,817</b>	\$	<b>8,400</b>	\$	<b>5,000</b>
<b><u>Other</u></b>								
85 Special Assessments	\$	-	\$	-	-	-	-	-
86 Land and Bldg Sales	\$	15,000	\$	15,000	-	-	-	-
87 Sundry Refunds	\$	8	\$	5,000	-	-	-	-
88 Gain (Loss) Equipment Disposals	\$	331,850	\$	258,600	175,000	50,000	50,000	50,000
89 Contributions from Private Sources	\$	-	\$	-	-	-	-	-
90 Other	\$	557,665	\$	570,990	595,216	558,078	8,425	8,425
<b>91 Total Other</b>	<b>\$</b>	<b>904,522</b>	<b>\$</b>	<b>849,590</b>	<b>770,216</b>	<b>608,078</b>	<b>58,425</b>	<b>58,425</b>
<b><u>Other Financing Sources</u></b>								
92 County Appropriation	\$	-	\$	-	-	-	-	-
93 Bond Proceeds	\$	-	\$	-	-	-	-	-
94 Note Proceeds	\$	-	\$	-	-	-	-	-
95 Installment Purchases/Leases	\$	1,834,294	\$	1,607,757	2,090,000	1,050,000	1,050,000	1,460,000
<b>96 Total Other Financing Sources</b>	<b>\$</b>	<b>1,834,294</b>	<b>\$</b>	<b>1,607,757</b>	<b>2,090,000</b>	<b>1,050,000</b>	<b>1,050,000</b>	<b>1,460,000</b>
<b>97 TOTAL REVENUE AND OTHER FINANCING</b>	<b>\$</b>	<b>27,665,401</b>	<b>\$</b>	<b>32,546,737</b>	<b>26,238,182</b>	<b>23,828,946</b>	<b>27,399,855</b>	<b>24,290,682</b>
								<b>21,607,311</b>
<b><u>EXPENDITURES</u></b>								
<b><u>Construction/Capacity Improvement</u></b>								
98 Roads	\$	-	\$	-	-	-	-	-
99 Structures	\$	-	\$	-	-	-	-	-
100 Roadside Parks	\$	-	\$	-	-	-	-	-
101 Special Assessments	\$	-	\$	-	-	-	-	-
102 Other	\$	-	\$	-	-	-	-	-
<b>103 Total Construction/Capacity improvement</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>-</b>

**CALHOUN COUNTY**  
**5 YEAR FORECAST**  
**ROAD FUND**

	2023 Amended		2024 Final		2025 Projected	2026 Projected	2027 Projected	2028 Projected
	2022 Actuals	Budget	Recom					
<b>Preservation - Structural Improvements</b>								
<b>104</b> Roads	\$ 11,479,282	\$ 11,148,186		8,299,180	5,881,625	5,502,497	6,846,424	4,905,726
<b>105</b> Structures	\$ 1,337,567	\$ 3,230,995		-	301,050	6,201,630	-	-
<b>106</b> Safety Projects	\$ 889,275	\$ 2,169,025		-	1,286,450	-	-	-
<b>107</b> Roadside Parks	\$ -	\$ -		-	-	-	-	-
<b>108</b> Special Assessments	\$ -	\$ -		-	-	-	-	-
<b>109</b> Other	\$ 302,886	\$ 266,756		-	-	-	-	-
<b>110</b> Total Preservation - Struct. Imp.	\$ 14,009,011	\$ 16,814,962	\$ 8,299,180	\$ 7,469,125	\$ 11,704,127	\$ 6,846,424	\$ 4,905,726	
<b>Maintenance</b>								
<b>111</b> Roads	\$ 5,125,557	\$ 5,164,797		5,021,800	4,575,664	4,970,489	4,969,226	4,976,425
<b>112</b> Structures	\$ 3,308	\$ 31,678		-	28,000	28,000	28,000	28,000
<b>113</b> Roadside Parks	\$ -	\$ -		-	-	-	-	-
<b>114</b> Winter Maintenance	\$ 1,926,689	\$ 1,438,502		1,678,000	1,678,000	1,678,000	1,678,000	1,678,000
<b>115</b> Traffic Control	\$ 200,047	\$ 236,687		165,285	205,285	205,285	205,285	205,285
<b>116</b> Total Maintenance	\$ 7,255,601	\$ 6,871,664	\$ 6,865,085	\$ 6,486,949	\$ 6,881,774	\$ 6,880,511	\$ 6,887,710	
<b>117</b> Total Construction, Preservation and Maintenance	<b>\$ 21,264,612</b>	<b>\$ 23,686,626</b>	<b>\$ 15,164,266</b>	<b>\$ 13,956,074</b>	<b>\$ 18,585,901</b>	<b>\$ 13,726,935</b>	<b>\$ 11,793,435</b>	
<b>Other</b>								
<b>118</b> Trunkline Maintenance	\$ 2,059,909	\$ 2,059,000		2,192,876	2,183,324	2,194,973	2,195,279	2,195,279
<b>119</b> Trunkline Non-Maintenance	\$ -	\$ -		-	-	-	-	-
<b>120</b> Administrative Expense	\$ 648,409	\$ 568,150		629,599	620,071	631,689	631,994	631,994
<b>121</b> Equipment - Net	\$ (301,637)	\$ 53,939		(22,301)	50,396	99,124	123,661	157,336
<b>122</b> Capital Outlay - Net	\$ (309,786)	\$ 470,275		433,000	(650,000)	(650,000)	(240,000)	(220,000)
<b>123</b> Debt Principal Payment	\$ 4,766,625	\$ 5,291,822		5,643,948	5,928,298	4,244,111	4,157,207	4,063,680
<b>124</b> Interest Expense	\$ 1,763,639	\$ 1,665,245		1,585,025	1,393,778	1,218,558	1,090,959	919,747
<b>125</b> Drain Assessment	\$ 121,220	\$ 113,063	\$ 95,000	\$ 114,095	\$ 114,190	\$ 114,285	\$ 114,380	
<b>126</b> Other	\$ 557,437	\$ 516,790		574,448	838,543	835,605	838,663	838,663
<b>127</b> Total Other	<b>\$ 9,305,817</b>	<b>\$ 10,738,285</b>	<b>\$ 11,131,594</b>	<b>\$ 10,478,505</b>	<b>\$ 8,688,250</b>	<b>\$ 8,912,049</b>	<b>\$ 8,701,079</b>	

**CALHOUN COUNTY**  
**5 YEAR FORECAST**  
**ROAD FUND**

	2022 Actuals	2023 Amended		2024 Final		2025 Projected	2026 Projected	2027 Projected	2028 Projected
		Budget	Recom						
Contingency		\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000
<b>128 Total Expenditures</b>	<b>\$ 30,570,428</b>	<b>\$ 34,924,911</b>	<b>\$ 26,795,860</b>	<b>\$ 24,934,580</b>	<b>\$ 27,774,150</b>	<b>\$ 23,138,984</b>	<b>\$ 20,994,514</b>		
<b>TOTAL REVENUE</b>	<b>\$ 27,665,401</b>	<b>\$ 32,546,737</b>	<b>\$ 26,238,182</b>	<b>\$ 23,828,946</b>	<b>\$ 27,399,855</b>	<b>\$ 24,290,682</b>	<b>\$ 21,607,311</b>		
<b>TOTAL EXPENSE</b>	<b>\$ 30,570,428</b>	<b>\$ 34,924,912</b>	<b>\$ 26,795,860</b>	<b>\$ 24,934,580</b>	<b>\$ 27,774,150</b>	<b>\$ 23,138,984</b>	<b>\$ 20,994,514</b>		
<b>NET</b>	<b>\$ (2,905,028)</b>	<b>\$ (2,378,174)</b>	<b>\$ (557,677)</b>	<b>\$ (1,105,633)</b>	<b>\$ (374,295)</b>	<b>\$ 1,151,698</b>	<b>\$ 612,797</b>		
<b>BEGINNING FUND BALANCE</b>	<b>\$ 6,021,556</b>	<b>\$ 3,116,528</b>	<b>\$ 738,354</b>	<b>\$ 180,676</b>	<b>\$ (924,958)</b>	<b>\$ (1,299,253)</b>	<b>\$ (147,554)</b>		
<b>PROJECTED ENDING FUND BALANCE</b>	<b>\$ 3,116,528</b>	<b>\$ 738,354</b>	<b>\$ 180,676</b>	<b>\$ (924,958)</b>	<b>\$ (1,299,253)</b>	<b>\$ (147,554)</b>	<b>\$ 465,243</b>		

## ROAD FUND

Attachment 3

	2022 Actuals	2023 Budget Line Total	2023 Amended Budget	2024 Proposed Budget	Percentage Change 2024 over 2023
<b>REVENUES</b>					
<b>Taxes</b>					
46 County Wide Millage	\$ -	\$ -	\$ -	\$ -	0.0%
47 Other	\$ -	\$ -	\$ -	\$ -	0.0%
48 Total Taxes	\$ -	\$ -	\$ -	\$ -	0.0%
<b>Licenses and Permits</b>					
49 Specify	\$ 255,087	\$ 217,000	\$ 272,200	\$ 203,850	-25.1%
<b>Federal Sources</b>					
50 Surface Trans. Program (STP)	\$ 1,707,981	\$ 753,692	\$ 2,140,155	\$ 1,601,223	-25.2%
51 C Funds - Federal	\$ -	\$ 566,713	\$ -	\$ 459,374	0.0%
52 D Funds - Federal	\$ -	\$ -	\$ -	\$ -	0.0%
53 Bridge	\$ 261,709	\$ -	\$ -	\$ 2,024,999	0.0%
54 High Priority	\$ 33,411	\$ -	\$ 173,529	\$ -	-100.0%
55 Other	\$ 1,001,828	\$ 1,785,883	\$ 3,263,970	\$ 236,487	-92.8%
56 Total Federal Sources	\$ 3,004,929	\$ 3,106,288	\$ 5,577,654	\$ 4,322,083	-22.5%
<b>STATE SOURCES</b>					
<b>Michigan Transportation Fund</b>					
57 Engineering	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	0.0%
58 Snow Removal	\$ -	\$ -	\$ -	\$ -	0.0%
59 Urban Road	\$ 1,659,979	\$ -	\$ 1,200,000	\$ 1,660,024	38.3%
60 Allocation	\$ 13,736,881	\$ 15,609,277	\$ 14,303,346	\$ 13,964,976	-2.4%
61 Total MTF	\$ 15,406,860	\$ 15,619,277	\$ 15,513,346	\$ 15,635,000	0.8%
<b>Other</b>					
62 Local Bridge	\$ 572,180	\$ -	\$ 2,537,373	\$ -	-100.0%
63 Other	\$ -	\$ -	\$ 1,388	\$ -	-100.0%
64 Total Other	\$ 572,180	\$ -	\$ 2,538,760	\$ -	-100.0%
<b>Economic Development Fund</b>					
65 Target Industries [A]	\$ -	\$ -	\$ -	\$ -	0.0%
66 Urban Congestion [C]	\$ -	\$ -	\$ -	\$ -	0.0%
67 Rural Primary [D]	\$ 278,683	\$ 133,200	\$ 265,200	\$ -	-100.0%
68 Forest Road [E]	\$ -	\$ -	\$ -	\$ -	0.0%
69 Urban Area [F]	\$ -	\$ 47,402	\$ -	\$ -	0.0%
70 Other	\$ -	\$ -	\$ -	\$ -	0.0%
71 Total EDF	\$ 278,683	\$ 180,602	\$ 265,200	\$ -	-100.0%
72 Total State Sources	\$ 16,257,724	\$ 15,799,879	\$ 18,317,307	\$ 15,635,000	-14.6%
<b>Contributions from Local Units</b>					
73 City and Village	\$ -	\$ -	\$ -	\$ -	0.0%
74 Township Contributions	\$ 3,290,876	\$ 1,100,000	\$ 3,372,288	\$ 1,000,000	-70.3%
75 Other	\$ 11,363	\$ 589,616	\$ 255,103	\$ 2,757	-98.9%
76 Total Contributions	\$ 3,302,239	\$ 1,689,616	\$ 3,627,391	\$ 1,002,757	-72.4%
<b>Charges for Services</b>					
77 Trunkline Maintenance	\$ 1,951,385	\$ 2,250,000	\$ 2,250,000	\$ 2,192,876	-2.5%
78 Trunkline Non-Maintenance	\$ -	\$ -	\$ -	\$ -	0.0%
79 Salvage Sales	\$ 11,447	\$ 15,000	\$ 16,000	\$ -	-100.0%
80 Other	\$ 109,008	\$ 2,500	\$ 14,022	\$ 13,000	-7.3%
81 Total Charges	\$ 2,071,840	\$ 2,267,500	\$ 2,280,022	\$ 2,205,876	-3.3%
<b>Interest and Rents</b>					
82 Interest Earned	\$ 29,366	\$ 5,000	\$ 9,417	\$ 3,000	-68.1%
83 Property Rentals	\$ 5,400	\$ 20,400	\$ 5,400	\$ 5,400	0.0%
84 Total Interest/Rents	\$ 34,766	\$ 25,400	\$ 14,817	\$ 8,400	-43.3%
<b>Other</b>					
85 Special Assessments	\$ -	\$ -	\$ -	\$ -	0.0%
86 Land and Bldg Sales	\$ 15,000	\$ -	\$ 15,000	\$ -	-100.0%
87 Sundry Refunds	\$ 8	\$ 5,000	\$ 5,000	\$ -	-100.0%
88 Gain (Loss) Equipment Disposals	\$ 331,850	\$ 258,600	\$ 258,600	\$ 175,000	-32.3%
89 Contributions from Private Sources	\$ -	\$ 60,000	\$ -	\$ -	0.0%

## ROAD FUND

Attachment 3

	2022 Actuals	2023 Budget Line Total	2023 Amended Budget	2024 Proposed Budget	Percentage Change 2024 over 2023
<b>90</b> Other	\$ 557,665	\$ -	\$ 570,990	\$ 595,216	4.2%
<b>91</b> Total Other	<b>\$ 904,522</b>	<b>\$ 323,600</b>	<b>\$ 849,590</b>	<b>\$ 770,216</b>	<b>-9.3%</b>
<b>Other Financing Sources</b>					
<b>92</b> County Appropriation	\$ -	\$ -	\$ -	\$ -	0.0%
<b>93</b> Bond Proceeds	\$ -	\$ 568,571	\$ -	\$ -	0.0%
<b>94</b> Note Proceeds	\$ -	\$ -	\$ -	\$ -	0.0%
<b>95</b> Installment Purchases/Leases	\$ 1,834,294	\$ 1,886,404	\$ 1,607,757	\$ 2,090,000	30.0%
<b>96</b> Total Other Financing Sources	<b>\$ 1,834,294</b>	<b>\$ 2,454,975</b>	<b>\$ 1,607,757</b>	<b>\$ 2,090,000</b>	<b>30.0%</b>
<b>97 TOTAL REVENUE AND OTHER FINANCING SOURCES</b>					
	<b>\$ 27,665,401</b>	<b>\$ 25,884,258</b>	<b>\$ 32,546,738</b>	<b>\$ 26,238,182</b>	<b>-19.4%</b>
<b>EXPENDITURES</b>					
<b>Construction/Capacity Improvement</b>					
<b>98</b> Roads	\$ -	\$ -	\$ -	\$ -	0.0%
<b>99</b> Structures	\$ -	\$ -	\$ -	\$ -	0.0%
<b>100</b> Roadside Parks	\$ -	\$ -	\$ -	\$ -	0.0%
<b>101</b> Special Assessments	\$ -	\$ -	\$ -	\$ -	0.0%
<b>102</b> Other	\$ -	\$ -	\$ -	\$ -	0.0%
<b>103</b> Total Construction/Capacity improvement	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.0%</b>
<b>Preservation - Structural Improvements</b>					
<b>104</b> Roads	\$ 11,479,282	\$ 3,810,687	\$ 11,148,186	\$ 8,299,180	-25.6%
<b>105</b> Structures	\$ 1,337,567	\$ 1,025,025	\$ 3,230,995	\$ -	-100.0%
<b>106</b> Safety Projects	\$ 889,275	\$ 3,183,257	\$ 2,169,026	\$ -	-100.0%
<b>107</b> Roadside Parks	\$ -	\$ -	\$ -	\$ -	0.0%
<b>108</b> Special Assessments	\$ -	\$ -	\$ -	\$ -	0.0%
<b>109</b> Other	\$ 302,886	\$ 157,680	\$ 266,756	\$ -	-100.0%
<b>110</b> Total Preservation - Struct. Imp.	<b>\$ 14,009,011</b>	<b>\$ 8,176,649</b>	<b>\$ 16,814,962</b>	<b>\$ 8,299,180</b>	<b>-50.6%</b>
<b>Maintenance</b>					
<b>111</b> Roads	\$ 5,125,557	\$ 2,167,174	\$ 5,164,797	\$ 5,021,800	-2.8%
<b>112</b> Structures	\$ 3,308	\$ 1,646,514	\$ 31,678	\$ -	-100.0%
<b>113</b> Roadside Parks	\$ -	\$ -	\$ -	\$ -	0.0%
<b>114</b> Winter Maintenance	\$ 1,926,689	\$ 924,619	\$ 1,438,502	\$ 1,678,000	16.6%
<b>115</b> Traffic Control	\$ 200,047	\$ 1,222,574	\$ 236,687	\$ 165,285	-30.2%
<b>116</b> Total Maintenance	<b>\$ 7,255,601</b>	<b>\$ 5,960,881</b>	<b>\$ 6,871,664</b>	<b>\$ 6,865,085</b>	<b>-0.1%</b>
<b>117</b> Total Construction, Preservation and Maintenance	<b>\$ 21,264,612</b>	<b>\$ 14,137,530</b>	<b>\$ 23,686,626</b>	<b>\$ 15,164,266</b>	<b>-36.0%</b>
<b>Other</b>					
<b>118</b> Trunkline Maintenance	\$ 2,059,909	\$ 2,028,100	\$ 2,059,000	\$ 2,192,876	6.5%
<b>119</b> Trunkline Non-Maintenance	\$ -	\$ -	\$ -	\$ -	0.0%
<b>120</b> Administrative Expense	\$ 648,409	\$ 352,612	\$ 568,150	\$ 629,598	10.8%
<b>121</b> Equipment - Net	\$ (301,637)	\$ 53,939	\$ 53,939	\$ (22,301)	-141.3%
<b>122</b> Capital Outlay - Net	\$ (309,786)	\$ (432,696)	\$ 470,276	\$ 433,000	-7.9%
<b>123</b> Debt Principal Payment	\$ 4,766,625	\$ 5,408,012	\$ 5,291,821	\$ 5,643,948	6.7%
<b>124</b> Interest Expense	\$ 1,763,639	\$ 1,686,693	\$ 1,665,245	\$ 1,585,025	-4.8%
<b>125</b> Drain Assessment	\$ 121,220	\$ 113,063	\$ 113,063	\$ 95,000	-16.0%
<b>126</b> Other	\$ 557,437	\$ 492,914	\$ 516,791	\$ 574,448	11.2%
<b>127</b> Total Other	<b>\$ 9,305,817</b>	<b>\$ 9,702,637</b>	<b>\$ 10,738,286</b>	<b>\$ 11,131,594</b>	<b>3.7%</b>
Contingency		\$ 500,000	\$ 500,000	\$ 500,000	0.0%
<b>128</b> Total Expenditures	<b>\$ 30,570,428</b>	<b>\$ 24,340,167</b>	<b>\$ 34,924,912</b>	<b>\$ 26,795,860</b>	<b>-23.3%</b>
<b>TOTAL REVENUE</b>	<b>\$ 27,665,401</b>	<b>\$ 25,884,258</b>	<b>\$ 32,546,738</b>	<b>\$ 26,238,182</b>	
<b>TOTAL EXPENSE</b>	<b>\$ 30,570,428</b>	<b>\$ 24,340,167</b>	<b>\$ 34,924,912</b>	<b>\$ 26,795,860</b>	
<b>NET</b>	<b>\$ (2,905,028)</b>	<b>\$ 1,544,091</b>	<b>\$ (2,378,174)</b>	<b>\$ (557,677)</b>	
<b>BEGINNING FUND BALANCE</b>	\$ 6,021,556		\$ 3,116,528	\$ 738,354	
<b>ENDING FUND BALANCE</b>	\$ 3,116,528		\$ 738,354	\$ 180,676	

## 2024 Road Department CIP Requests

Attachment 3

CIP Classification	Requesting Department	Project	CIP Forecast	Department Requests	CIP Recommend	Notes		
<b>Vehicles &amp; Road Equipment</b>								
	Road Department	MDOT Plow Trucks	360,000	4	1,440,000	State Dedicated		
		Patch Trucks	80,000	3	-			
		Pick-Up Trucks	50,000	3	150,000			
		Pull Type Attenuator	40,000	1	40,000	State Dedicated		
		Offset Mowers	25,000	2	50,000	State Dedicated		
		Distributor	150,000	1	150,000			
		Sign Truck	260,000	1	260,000			
		Vac Truck	350,000	1	-			
		Traffic Counters	1,500	3	4,500			
		Speed Trailer	8,500	1	8,500			
			1,325,000	20	2,103,000			
<b>Building &amp; Grounds</b>								
<b>Info Technology</b>								
		Laptops/iPads/Monitors	6,000		6,000			
			6,000	-	6,000			
<b>Shop Equipment &amp; Furnishings</b>								
		Tool Boxes	3,500	4	14,000			
		Lathe	10,000	1	10,000			
			13,500	5	24,000			
		<b>Road Department Capital Improvement Program Budget 2023:</b>						
			Funding Sources					
				Lease Proceeds				
				Road Fund Budget				
				Total				
					2,133,000			
					2,090,000			
					43,000			
					2,133,000			

**CALHOUN COUNTY**

Attachment 4

208 - Park/Recreation Fund

Special Revenue

Accounts for certain operations and maintenance of County owned parks and facilities, funding provided by County tax levy.

	<b>2022 Actual Amount</b>	<b>2023 Amended Budget</b>	<b>2023 Admin Recommendation</b>	<b>2023 Final Recommendation</b>
<b>Fund: 208 Parks</b>				
<b>Revenue</b>				
2082751 Historic Bridge Park				
Federal Grants	-	-	-	-
Contr - Local Units	1,000.00	-	-	-
Investment Income and Rent	1,250.00	2,000.00	2,000.00	2,000.00
Other Revenue	13,755.82	13,838.00	14,183.00	14,183.00
Other Fin Sources	-	-	-	-
Historic Bridge Park Total	16,005.82	15,838.00	16,183.00	16,183.00
2082752 Kimball Pines				
Federal Grants	-	-	-	-
State Grants	-	194,600.00	-	-
Contr - Local Units	41,100.99	-	-	-
Other Revenue	-	-	-	-
Other Fin Sources	-	-	-	-
Kimball Pines Total	41,100.99	194,600.00	-	-
2082753 North Branch				
State Grants	-	-	-	-
Contr - Local Units	-	-	180,000.00	180,000.00
Other Fin Sources	-	-	-	-
North Branch Total	-	-	180,000.00	180,000.00
2082754 Ott Preserve				
State Grants	-	-	250,800.00	250,800.00
Contr - Local Units	-	-	-	-
Other Fin Sources	-	-	-	-
Ott Preserve Total	-	-	250,800.00	250,800.00
2082755 Calhoun County Trailway				
Contr - Local Units	10,489.98	6,000.00	6,000.00	6,000.00

**CALHOUN COUNTY**

Attachment 4

	<b>2022 Actual Amount</b>	<b>2023 Amended Budget</b>	<b>2023 Admin Recommendation</b>	<b>2023 Final Recommendation</b>
Other Revenue	234.05	4,000.00	-	-
Other Fin Sources	-	-	-	-
Calhoun County Trailway Total	10,724.03	10,000.00	6,000.00	6,000.00
2082756 Albion Trailhead				
State Grants	102,804.93	-	-	-
Contr - Local Units	68,998.00	-	-	-
Albion Trailhead Total	171,802.93	-	-	-
208751 Parks and Recreation Dept				
Taxes	900,893.57	836,901.00	886,279.00	886,279.00
State Grants	-	73,350.00	118,000.00	118,000.00
Contr - Local Units	-	-	-	-
Investment Income and Rent	1,476.62	-	-	-
Other Revenue	37,062.61	10,000.00	(11,623.00)	(11,623.00)
Other Fin Sources	189,572.01	-	-	-
Parks and Recreation Dept Total	1,129,004.81	920,251.00	992,656.00	992,656.00
<b>Expenditures</b>				
2082751 Historic Bridge Park				
Salaries & Wages	8,840.92	8,960.00	12,544.00	12,544.00
Fringe Benefits	724.52	745.00	993.00	993.00
Other Srv and Chrges	61,081.83	45,264.00	40,864.00	40,864.00
Capital Outlay	-	-	-	-
Historic Bridge Park Total	70,647.27	54,969.00	54,401.00	54,401.00
2082752 Kimball Pines				
Salaries & Wages	8,840.92	14,336.00	7,840.00	7,840.00
Fringe Benefits	724.52	1,194.00	620.00	620.00
Other Srv and Chrges	287,167.57	250,572.00	33,250.00	33,250.00
Capital Outlay	466,351.00	-	-	-
Kimball Pines Total	763,084.01	266,102.00	41,710.00	41,710.00
2082753 North Branch				
Salaries & Wages	-	-	-	-
Fringe Benefits	-	-	-	-

CALHOUN COUNTY

Attachment 4

	2022 Actual Amount	2023 Amended Budget	2023 Admin Recommendation	2023 Final Recommendation
Other Srv and Chrges	-	-	180,000.00	180,000.00
<u>Capital Outlay</u>	-	-	-	-
North Branch Total	-	-	180,000.00	180,000.00
2082754 Ott Preserve				
Salaries & Wages	3,788.96	3,584.00	4,704.00	4,704.00
Fringe Benefits	310.54	299.00	372.00	372.00
Other Srv and Chrges	5,261.31	29,000.00	428,000.00	428,000.00
<u>Capital Outlay</u>	-	-	-	-
Ott Preserve Total	9,360.81	32,883.00	433,076.00	433,076.00
2082755 Calhoun County Trailway				
Salaries & Wages	2,525.98	5,376.00	3,136.00	3,136.00
Fringe Benefits	207.05	447.00	248.00	248.00
Other Srv and Chrges	9,597.90	4,000.00	5,450.00	5,450.00
<u>Capital Outlay</u>	-	-	-	-
Calhoun County Trailway Total	12,330.93	9,823.00	8,834.00	8,834.00
2082756 Albion Trailhead				
Salaries & Wages	1,262.98	3,584.00	3,136.00	3,136.00
Fringe Benefits	103.42	299.00	248.00	248.00
Other Srv and Chrges	124,210.16	5,000.00	5,000.00	5,000.00
<u>Capital Outlay</u>	-	-	-	-
Albion Trailhead Total	125,576.56	8,883.00	8,384.00	8,384.00
208751 Parks and Recreation Dept				
Salaries & Wages	72,493.10	103,264.00	81,421.00	81,421.00
Fringe Benefits	34,878.53	45,553.00	40,008.00	40,008.00
Supplies	1,253.27	2,000.00	2,000.00	2,000.00
Other Srv and Chrges	391,548.81	603,087.00	500,805.00	500,805.00
<u>Capital Outlay</u>	-	6,125.00	85,000.00	85,000.00
<u>Other Financing Uses</u>	8,000.04	8,000.00	10,000.00	10,000.00
Parks and Recreation Dept Total	508,173.75	768,029.00	719,234.00	719,234.00
Revenue Totals:	1,368,638.58	1,140,689.00	1,445,639.00	1,445,639.00
Expenditure Totals:	1,489,173.33	1,140,689.00	1,445,639.00	1,445,639.00

**CALHOUN COUNTY**

Attachment 4

	<b>2022 Actual Amount</b>	<b>2023 Amended Budget</b>	<b>2023 Admin Recommendation</b>	<b>2023 Final Recommendation</b>
<b>Fund Total: Park/Recreation Fund</b>	(120,534.75)	-	-	-

**CALHOUN COUNTY**

Attachment 4

**215 - Friend of the Court**

**Special Revenue**

Used to account for mediation services regarding custody or visitation rights to parties involved in divorce. This fund is also used to account for grant revenues that are specifically restricted to the provision of Child Support Services. Financing is provided by State and Federal sources and a County appropriation.

	<b>2022 Actual Amount</b>	<b>2023 Amended Budget</b>	<b>2023 Admin Recommendation</b>	<b>2023 Final Recommendation</b>
<b>Fund: 215 Friend of the Court</b>				
<b>Revenue</b>				
215290 Friend of the Court - CRP				
Federal Grants	2,533,965.40	3,400,065.00	3,444,620.00	3,444,620.00
State Grants	235,201.38	235,000.00	239,000.00	239,000.00
Charges for Services	49,232.75	53,000.00	47,200.00	47,200.00
Other Fin Sources	2,307,548.28	2,164,216.00	2,340,063.00	2,340,063.00
Friend of the Court - CRP Total	5,125,947.81	5,852,281.00	6,070,883.00	6,070,883.00
<b>Expenditures</b>				
215290 Friend of the Court - CRP				
Salaries & Wages	3,034,812.87	3,562,785.00	3,459,148.00	3,459,148.00
Fringe Benefits	1,298,514.09	1,483,724.00	1,677,022.00	1,677,022.00
Supplies	15,485.66	27,000.00	25,000.00	25,000.00
Other Srv and Chrges	710,010.75	778,772.00	909,713.00	909,713.00
Capital Outlay	67,124.44	-	-	-
Friend of the Court - CRP Total	5,125,947.81	5,852,281.00	6,070,883.00	6,070,883.00
Revenue Totals:	5,125,947.81	5,852,281.00	6,070,883.00	6,070,883.00
Expenditure Totals:	5,125,947.81	5,852,281.00	6,070,883.00	6,070,883.00
<b>Fund Total: Friend of the Court - CRP</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

CALHOUN COUNTY

Attachment 4

228 - Solid Waste Impact Fund

Special Revenue

Accounts for costs related to solid waste and recycling management. Funded with County landfill host fees.

	2022 Actual Amount	2023 Amended Budget	2023 Admin Recommendation	2023 Final Recommendation
<b>Fund: 228 Solid Waste Impact Fund</b>				
<b>Revenue</b>				
228529 Solid Waste				
State Grants	31,089.32	22,976.00	15,772.00	15,772.00
Contr - Local Units	-	-	-	-
Charges for Services	468,153.58	450,000.00	460,000.00	460,000.00
Investment Income and Rent	-	-	-	-
Other Revenue	2,289.56	(788.00)	38,651.00	38,651.00
Other Fin Sources	-	-	-	-
Solid Waste Total	501,532.46	472,188.00	514,423.00	514,423.00
<b>Expenditures</b>				
228529 Solid Waste				
Salaries & Wages	121,005.30	155,877.00	140,392.00	140,392.00
Fringe Benefits	37,398.04	46,474.00	55,421.00	55,421.00
Supplies	2,397.30	7,565.00	2,187.00	2,187.00
Other Srv and Chrges	168,025.22	240,022.00	302,423.00	302,423.00
Capital Outlay	48,593.59	5,250.00	-	-
Other Financing Uses	64,000.04	17,000.00	14,000.00	14,000.00
Solid Waste Total	441,419.49	472,188.00	514,423.00	514,423.00
Revenue Totals:	501,532.46	472,188.00	514,423.00	514,423.00
Expenditure Totals:	441,419.49	472,188.00	514,423.00	514,423.00
<b>Fund Total: Solid Waste Impact Fund</b>	<b>60,112.97</b>	<b>-</b>	<b>-</b>	<b>-</b>

**CALHOUN COUNTY**

Attachment 4

**229 - Lodging Excise Tax****Special Revenue**

Used to account for a collection of a five percent hotel/motel room tax. The Board of Commissioner's resolutions allocate a portion of these revenues to promote tourism and convention business. State law limits the use of hotel/motel tax revenue to the development and promotion of convention and entertainment facilities.

	<b>2022 Actual Amount</b>	<b>2023 Amended Budget</b>	<b>2023 Admin Recommendation</b>	<b>2023 Final Recommendation</b>
<b>Fund: 229 Lodging Excise Tax</b>				
<b>Revenue</b>				
229255 Lodging Tax				
Taxes	1,595,229.04	1,500,200.00	1,500,200.00	1,500,200.00
Lodging Tax Total	1,595,229.04	1,500,200.00	1,500,200.00	1,500,200.00
<b>Expenditures</b>				
229255 Lodging Tax				
Other Srv and Chrges	1,435,070.58	1,350,000.00	1,350,000.00	1,350,000.00
Other Financing Uses	160,158.46	150,200.00	150,200.00	150,200.00
Lodging Tax Total	1,595,229.04	1,500,200.00	1,500,200.00	1,500,200.00
Revenue Totals:	1,595,229.04	1,500,200.00	1,500,200.00	1,500,200.00
Expenditure Totals:	1,595,229.04	1,500,200.00	1,500,200.00	1,500,200.00
<b>Fund Total: Lodging Excise Tax</b>				

CALHOUN COUNTY

Attachment 4

236 - Circuit Court Grants

Special Revenue

Used to account for the costs related to grants received by the Circuit Court.

	2022 Actual Amount	2023 Amended Budget	2023 Admin Recommendation	2023 Final Recommendation
<b>Fund: 236 Circuit Court Grants Fund</b>				
<b>Revenue</b>				
236283 Circuit Court Grants				
State Grants	84,219.62	90,000.00	158,000.00	158,000.00
Contr - Local Units	213,802.72	227,656.00	220,000.00	220,000.00
Charges for Services	18,490.70	16,210.00	31,338.00	31,338.00
Investment Income and Rent	-	-	-	-
Other Revenue	-	-	12,365.00	12,365.00
Other Fin Sources	47,012.04	99,725.00	-	-
Circuit Court Grants Total	363,525.08	433,591.00	421,703.00	421,703.00
<b>Expenditures</b>				
236283 Circuit Court Grants				
Salaries & Wages	193,329.92	222,204.00	206,281.00	206,281.00
Fringe Benefits	71,348.32	73,455.00	99,339.00	99,339.00
Supplies	2,360.15	1,500.00	5,500.00	5,500.00
Other Srv and Chrges	75,810.34	136,432.00	110,583.00	110,583.00
Capital Outlay	-	-	-	-
Circuit Court Grants Total	342,848.73	433,591.00	421,703.00	421,703.00
Revenue Totals:	363,525.08	433,591.00	421,703.00	421,703.00
Expenditure Totals:	342,848.73	433,591.00	421,703.00	421,703.00
<b>Fund Total: Circuit Court Grants Fund</b>	<b>20,676.35</b>	<b>-</b>	<b>-</b>	<b>-</b>

CALHOUN COUNTY

Attachment 4

245 - Community Development ED Grant

Special Revenue

Used to account for the costs related to economic development grants received by Community Development.

	2022 Actual Amount	2023 Amended Budget	2023 Admin Recommendation	2023 Final Recommendation
<b>Fund: 245 Community Development ED Grant</b>				
<b>Revenue</b>				
245728 The Mound - Justice Center				
Federal Grants	17,290.54	500,000.00	479,710.00	479,710.00
State Grants	-	-	-	-
Contr - Local Units	-	100,000.00	717,567.00	717,567.00
Other Fin Sources	-	-	-	-
The Mound - Justice Center Totals	17,290.54	600,000.00	1,197,277.00	1,197,277.00
<b>Expenditures</b>				
245728 The Mound - Justice Center				
Salaries & Wages	-	-	-	-
Other Srv and Chrges	15,290.50	598,000.00	1,197,277.00	1,197,277.00
Other Financing Uses	2,000.04	2,000.00	-	-
The Mound - Justice Center Totals	17,290.54	600,000.00	1,197,277.00	1,197,277.00
Revenue Totals:	17,290.54	600,000.00	1,197,277.00	1,197,277.00
Expenditure Totals:	17,290.54	600,000.00	1,197,277.00	1,197,277.00
<b>Fund Total: Community Development ED Grant</b>				

CALHOUN COUNTY

Attachment 4

256 - Register of Deeds Automation

Special Revenue

Used to account for a portion of deed fees, collected by the County Register of Deeds, that is restricted by law to be used for technology upgrades within the Register of Deeds Department.

	2022 Actual Amount	2023 Amended Budget	2023 Admin Recommendation	2023 Final Recommendation
<b>Fund: 256 Register of Deeds Automation</b>				
<b>Revenue</b>				
256711 Register of Deeds				
Charges for Services	121,145.00	130,000.00	120,000.00	120,000.00
Investment Income and Rent	4,250.94	67,760.00	134,633.00	134,633.00
Other Fin Sources	-	-	-	-
Register of Deeds Total	125,395.94	197,760.00	254,633.00	254,633.00
<b>Expenditures</b>				
256711 Register of Deeds				
Salaries & Wages	35,868.81	37,086.00	38,676.00	38,676.00
Fringe Benefits	12,151.76	18,574.00	32,807.00	32,807.00
Supplies	2,383.50	16,000.00	10,000.00	10,000.00
Other Srv and Chrges	82,699.63	100,800.00	147,650.00	147,650.00
Capital Outlay	-	5,300.00	5,500.00	5,500.00
Other Financing Uses	20,000.04	20,000.00	20,000.00	20,000.00
Register of Deeds Total	153,103.74	197,760.00	254,633.00	254,633.00
Revenue Totals:	125,395.94	197,760.00	254,633.00	254,633.00
Expenditure Totals:	153,103.74	197,760.00	254,633.00	254,633.00
<b>Fund Total: Register of Deeds Automation</b>				
	(27,707.80)	-	-	-

CALHOUN COUNTY

Attachment 4

259 - Records Management (RMS)

Special Revenue

Used to account for RMS Board activity.

	2022 Actual Amount	2023 Amended Budget	2023 Admin Recommendation	2023 Final Recommendation
<b>Fund: 259 Records Management (RMS)</b>				
<b>Revenue</b>				
259329 RMS				
Contr - Local Units	91,181.05	91,000.00	90,385.00	90,385.00
Other Revenue	-	-	(10,385.00)	(10,385.00)
Other Fin Sources	-	-	-	-
RMS Total	91,181.05	91,000.00	80,000.00	80,000.00
<b>Expenditures</b>				
259329 RMS				
Other Srv and Chrges	77,514.53	91,000.00	80,000.00	80,000.00
Capital Outlay	-	-	-	-
RMS Total	77,514.53	91,000.00	80,000.00	80,000.00
Revenue Totals:	91,181.05	91,000.00	80,000.00	80,000.00
Expenditure Totals:	77,514.53	91,000.00	80,000.00	80,000.00
<b>Fund Total: Records Management (RMS)</b>	<b>13,666.52</b>	<b>-</b>	<b>-</b>	<b>-</b>

**CALHOUN COUNTY**

Attachment 4

**260 - Indigent Defense Fund**

**Special Revenue**

Used to account for earmarked state grant revenue and mandated local share contributions to provide indigent defendants in criminal cases with effective assistance of counsel. It is required by the Michigan Indigent Defense Commission (MIDC) Act, PA 93 of 2013 as amended.

	<b>2022 Actual Amount</b>	<b>2023 Amended Budget</b>	<b>2023 Admin Recommendation</b>	<b>2023 Final Recommendation</b>
<b>Fund: 260 Indigent Defense Fund</b>				
<b>Revenue</b>				
260299 Indigent Defence				
State Grants	2,648,677.77	3,854,780.00	5,610,168.00	5,610,168.00
Charges for Services	-	-	-	-
Other Revenue	-	-	-	-
<b>Other Fin Sources</b>	<b>691,457.04</b>	<b>703,756.00</b>	<b>703,756.00</b>	<b>703,756.00</b>
Indigent Defense Total	3,340,134.81	4,558,536.00	6,313,924.00	6,313,924.00
<b>Expenditures</b>				
260299 Indigent Defence				
Salaries & Wages	2,147,961.08	2,601,995.00	2,746,297.00	2,746,297.00
Fringe Benefits	700,413.87	992,852.00	1,039,353.00	1,039,353.00
Supplies	16,041.06	26,200.00	25,000.00	25,000.00
Other Srv and Chrges	717,732.68	921,002.00	2,458,049.00	2,458,049.00
Capital Outlay	12,822.01	16,487.00	45,225.00	45,225.00
<b>Other Financing Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Indigent Defense Total	3,594,970.70	4,558,536.00	6,313,924.00	6,313,924.00
Revenue Totals:	3,340,134.81	4,558,536.00	6,313,924.00	6,313,924.00
Expenditure Totals:	3,594,970.70	4,558,536.00	6,313,924.00	6,313,924.00
<b>Fund Total: Indigent Defense Fund</b>	<b>(254,835.89)</b>	<b>-</b>	<b>-</b>	<b>-</b>

CALHOUN COUNTY

Attachment 4

263 - Concealed Pistol Licensing

Special Revenue

Used to account for fees collected that are restricted for concealed pistol licensing.

	2022 Actual Amount	2023 Amended Budget	2023 Admin Recommendation	2023 Final Recommendation
<b>Fund: 263 Concealed Pistol Licensing</b>				
<b>Revenue</b>				
263216 Concealed Pistol Licensing				
Licenses and Permits	79,246.00	78,000.00	75,000.00	75,000.00
Investment Income and Rent	1,786.88	-	-	-
Other Fin Sources	-	(6,965.00)	13,156.00	13,156.00
Concealed Pistol Licensing Total	81,032.88	71,035.00	88,156.00	88,156.00
<b>Expenditures</b>				
263216 Concealed Pistol Licensing				
Salaries & Wages	37,746.95	37,086.00	38,677.00	38,677.00
Fringe Benefits	18,946.52	18,574.00	21,827.00	21,827.00
Supplies	1,961.36	4,000.00	18,000.00	18,000.00
Other Srv and Chrges	8,179.53	11,375.00	9,652.00	9,652.00
Capital Outlay	-	-	-	-
Other Financing Uses	-	-	-	-
Concealed Pistol Licensing Total	66,834.36	71,035.00	88,156.00	88,156.00
Revenue Totals:	81,032.88	71,035.00	88,156.00	88,156.00
Expenditure Totals:	66,834.36	71,035.00	88,156.00	88,156.00
<b>Fund Total: Concealed Pistol Licensing</b>	<b>14,198.52</b>	<b>-</b>	<b>-</b>	<b>-</b>

CALHOUN COUNTY

Attachment 4

264 - Local Corrections Officers Training Fund

Special Revenue

Used to account for training programs for local corrections officers, funded through booking fees imposed on inmates per PA124 of 2003.

	2022 Actual Amount	2023 Amended Budget	2023 Admin Recommendation	2023 Final Recommendation
<b>Fund: 264 LCO Training Fund</b>				
<b>Revenue</b>				
264362 LCO Training				
Charges for Services	34,369.08	58,000.00	58,000.00	58,000.00
Other Fin Sources	-	-	-	-
LCO Training Total	34,369.08	58,000.00	58,000.00	58,000.00
<b>Expenditures</b>				
264362 LCO Training				
Salaries & Wages	4,987.17	4,000.00	7,000.00	7,000.00
Fringe Benefits	1,982.25	17,765.00	2,740.00	2,740.00
Other Srv and Chrges	20,589.60	36,235.00	48,260.00	48,260.00
Other Financing Uses	-	-	-	-
LCO Training Total	27,559.02	58,000.00	58,000.00	58,000.00
Revenue Totals:	34,369.08	58,000.00	58,000.00	58,000.00
Expenditure Totals:	27,559.02	58,000.00	58,000.00	58,000.00
<b>Fund Total: LCO Training Fund</b>	<b>6,810.06</b>	<b>-</b>	<b>-</b>	<b>-</b>

## CALHOUN COUNTY

Attachment 4

265 - Drug Law Enforcement Fund

Special Revenue

Used to account for the office of the Sheriff drug crime related property seizure revenues and associated allowable expenditures per 198 PA 368.

	2022 Actual Amount	2023 Amended Budget	2023 Admin Recommendation	2023 Final Recommendation
<b>Fund: 265 Drug Law Enforcement Fund</b>				
<b>Revenue</b>				
265310 Detective - Drug Forfeiture				
Contr - Local Units	-	-	-	-
Fines and Forfeits	-	-	-	-
Investment Income and Rent	-	-	-	-
Other Fin Sources	-	-	-	-
Detective - Drug Forfeiture Total	-	-	-	-
<b>Expenditures</b>				
265310 Detective - Drug Forfeiture				
Salaries & Wages	-	-	-	-
Supplies	1,972.81	-	-	-
Other Srv and Chrges	2,502.53	-	-	-
Capital Outlay	63,581.27	-	-	-
Other Financing Uses	-	-	-	-
Detective - Drug Forfeiture Total	68,056.61	-	-	-
Revenue Totals:	-	-	-	-
Expenditure Totals:	68,056.61	-	-	-
<b>Fund Total: Drug Law Enforcement Fund</b>	<b>(68,056.61)</b>	<b>-</b>	<b>-</b>	<b>-</b>

**CALHOUN COUNTY**

Attachment 4

266 - Law Enforcement Fund

Special Revenue

Used to account for the office of the Sheriff special operations and related grant funds.

	<b>2022 Actual Amount</b>	<b>2023 Amended Budget</b>	<b>2023 Admin Recommendation</b>	<b>2023 Final Recommendation</b>
<b>Fund: 266 Law Enforcement Fund</b>				
<b>Revenue</b>				
266347 SHHGD Honor Guard				
Other Revenue	-	500.00	1,985.00	1,985.00
Other Fin Sources	-	-	-	-
Honor Guard Total	-	500.00	1,985.00	1,985.00
266347 SHEVR Evidence Room				
Other Revenue	75.00	2,500.00	2,500.00	2,500.00
Other Fin Sources	-	-	-	-
Evidence Room Total	75.00	2,500.00	2,500.00	2,500.00
266315 Med Marijuana Officer				
Federal Grants	-	-	-	-
State Grants	-	-	-	-
Other Revenue	-	-	-	-
Other Fin Sources	-	-	-	-
Med Marijuana Officer Total	-	-	-	-
266347 SHDON Sheriff Donations				
Contr - Local Units	24,316.00	10,000.00	-	-
Other Revenue	-	-	1,500.00	1,500.00
Other Fin Sources	-	-	-	-
Sheriff Donations Total	24,316.00	10,000.00	1,500.00	1,500.00
266348 JAG Award				
Federal Grants	27,080.07	23,050.00	10,252.00	10,252.00
Other Revenue	-	-	-	-
JAG Award Total	27,080.07	23,050.00	10,252.00	10,252.00
266347 SHGLF Golf Outing				
Other Revenue	-	1,000.00	1,000.00	1,000.00

## CALHOUN COUNTY

Attachment 4

	2022 Actual Amount	2023 Amended Budget	2023 Admin Recommendation	2023 Final Recommendation
Golf Outing Total	-	1,000.00	1,000.00	1,000.00
266346 School Camera Project				
Federal Grants	-	1,364,925.00	1,300,000.00	1,300,000.00
State Grants	-	-	-	-
School Camera Project Total	-	1,364,925.00	1,300,000.00	1,300,000.00
266316 Road Patrol Grants				
State Grants	200,279.19	245,000.00	246,743.00	246,743.00
Other Fin Sources	-	-	-	-
Road Patrol Grants Total	200,279.19	245,000.00	246,743.00	246,743.00
266349 Salvage Vehicles				
Charges for Services	1,500.00	3,500.00	3,500.00	3,500.00
Other Fin Sources	-	-	-	-
Salvage Vehicles Total	1,500.00	3,500.00	3,500.00	3,500.00
266317 Click It or Ticket				
Federal Grants	18,795.00	36,637.00	36,630.00	36,630.00
State Grants	-	-	-	-
Click It or Ticket Total	18,795.00	36,637.00	36,630.00	36,630.00
266320 Training				
State Grants	12,831.63	18,000.00	18,000.00	18,000.00
Training Total	12,831.63	18,000.00	18,000.00	18,000.00
266426 Emergency Management				
Federal Grants	333.80	4,500.00	-	-
State Grants	-	-	-	-
Contr - Local Units	-	-	-	-
Other Fin Sources	-	-	-	-
Emergency Management Total	333.80	4,500.00	-	-
266428 Em Mgmt VSG				
Other Revenue	-	2,000.00	4,000.00	4,000.00
Other Fin Sources	-	-	-	-

## CALHOUN COUNTY

Attachment 4

	2022 Actual Amount	2023 Amended Budget	2023 Admin Recommendation	2023 Final Recommendation
Em Mgmt VSG Total	-	2,000.00	4,000.00	4,000.00
<b>Expenditures</b>				
266347 SHHGD Honor Guard				
Fringe Benefits	-	-	-	-
Other Srv and Chrges	-	500.00	1,985.00	1,985.00
Other Financing Uses	-	-	-	-
Honor Guard Total	-	500.00	1,985.00	1,985.00
266347 SHEVR Evidence Room				
Other Srv and Chrges	354.74	2,500.00	2,500.00	2,500.00
Capital Outlay	-	-	-	-
Other Financing Uses	-	-	-	-
Evidence Room Total	354.74	2,500.00	2,500.00	2,500.00
266315 Med Marijuana Officer				
Salaries & Wages	-	-	-	-
Fringe Benefits	-	-	-	-
Supplies	-	-	-	-
Other Srv and Chrges	-	-	-	-
Capital Outlay	-	-	-	-
Med Marijuana Officer Total	-	-	-	-
266347 SHDON Sheriff Donations				
Other Srv and Chrges	30,300.00	10,000.00	1,500.00	1,500.00
Capital Outlay	-	-	-	-
Sheriff Donations Total	30,300.00	10,000.00	1,500.00	1,500.00
266348 JAG Award				
Salaries & Wages	2,929.00	-	4,052.00	4,052.00
Fringe Benefits	1,744.66	-	1,000.00	1,000.00
Supplies	-	14,050.00	5,200.00	5,200.00
Other Srv and Chrges	-	-	-	-
Capital Outlay	22,406.41	9,000.00	-	-
JAG Award Total	27,080.07	23,050.00	10,252.00	10,252.00

## CALHOUN COUNTY

Attachment 4

	2022 Actual Amount	2023 Amended Budget	2023 Admin Recommendation	2023 Final Recommendation
266347 SHGLF Golf Outing				
Other Srv and Chrges	-	1,000.00	1,000.00	1,000.00
<u>Other Financing Uses</u>	10,000.00	-	-	-
Golf Outing Total	10,000.00	1,000.00	1,000.00	1,000.00
266346 School Camera Project				
Salaries & Wages	-	92,875.00		
Fringe Benefits	-	37,200.00		
Other Srv and Chrges	-	85,000.00		
<u>Capital Outlay</u>	-	1,149,850.00	1,300,000.00	1,300,000.00
School Camera Project Total	-	1,364,925.00	1,300,000.00	1,300,000.00
266316 Road Patrol Grants				
Salaries & Wages	135,023.60	148,530.00	155,371.00	155,371.00
Fringe Benefits	58,761.32	69,036.00	78,037.00	78,037.00
Supplies	174.80	300.00	300.00	300.00
Other Srv and Chrges	20,255.07	16,200.00	13,035.00	13,035.00
<u>Capital Outlay</u>	(22,028.27)	10,934.00	-	-
<u>DS - Debt Service</u>	-	-	-	-
Road Patrol Grants Total	192,186.52	245,000.00	246,743.00	246,743.00
266349 Salvage Vehicles				
Other Srv and Chrges	-	3,500.00	3,500.00	3,500.00
<u>Capital Outlay</u>	-	-	-	-
<u>Other Financing Uses</u>	2,285.35	-	-	-
Salvage Vehicles Total	2,285.35	3,500.00	3,500.00	3,500.00
266317 Click It or Ticket				
Salaries & Wages	15,121.80	30,400.00	30,400.00	30,400.00
Fringe Benefits	3,674.56	6,237.00	6,230.00	6,230.00
Other Srv and Chrges	-	-	-	-
<u>Capital Outlay</u>	-	-	-	-
Click It or Ticket Total	18,796.36	36,637.00	36,630.00	36,630.00
266320 Training				
Supplies	-	3,000.00	3,000.00	3,000.00

## CALHOUN COUNTY

Attachment 4

	2022 Actual Amount	2023 Amended Budget	2023 Admin Recommendation	2023 Final Recommendation
Other Srv and Chrges	12,831.63	15,000.00	15,000.00	15,000.00
Training Total	12,831.63	18,000.00	18,000.00	18,000.00
<b>266426 Emergency Management</b>				
Salaries & Wages	-	-	-	-
Fringe Benefits	-	-	-	-
Supplies	-	-	-	-
Other Srv and Chrges	-	4,500.00	-	-
Capital Outlay	-	-	-	-
Emergency Management Total	-	4,500.00	-	-
<b>266428 Em Mgmt VSG</b>				
Supplies	-	-	-	-
Other Srv and Chrges	-	2,000.00	4,000.00	4,000.00
Capital Outlay	-	-	-	-
Em Mgmt VSG Total	-	2,000.00	4,000.00	4,000.00
Revenue Totals:	285,210.69	1,711,612.00	1,626,110.00	1,626,110.00
Expenditure Totals:	293,834.67	1,711,612.00	1,626,110.00	1,626,110.00
<b>Fund Total: Law Enforcement Fund</b>	<b>(8,623.98)</b>	<b>-</b>	<b>-</b>	<b>-</b>

CALHOUN COUNTY

Attachment 4

267 - Special Investigative Fund

Special Revenue

Used to account for the office of the Sheriff special investigative operations and associated designated revenues.

	2022 Actual Amount	2023 Amended Budget	2023 Admin Recommendation	2023 Final Recommendation
<b>Fund: 267 Special Investigative Fund</b>				
<b>Revenue</b>				
267310 Detective - SWET				
Federal Grants	-	-	30,000.00	30,000.00
State Grants	-	-	-	-
Other Revenue	-	-	75,930.00	75,930.00
Other Fin Sources	-	45,000.00	-	-
Detective SWET Total	-	45,000.00	105,930.00	105,930.00
<b>Expenditures</b>				
267310 Detective - SWET				
Salaries & Wages	-	33,880.00	75,186.00	75,186.00
Fringe Benefits	-	11,120.00	30,744.00	30,744.00
Supplies	-	-	-	-
Other Srv and Chrges	-	-	-	-
Capital Outlay	-	-	-	-
Detective SWET Total	-	45,000.00	105,930.00	105,930.00
Revenue Totals:	-	45,000.00	105,930.00	105,930.00
Expenditure Totals:	-	45,000.00	105,930.00	105,930.00
<b>Fund Total: Special Investigative Fund</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**CALHOUN COUNTY**

Attachment 4

269 - Law Library Fund

Special Revenue

Accounts for the portion of penal fines collected annually in the Courts designated towards operation of the County's Law Library.

	<b>2022 Actual Amount</b>	<b>2023 Amended Budget</b>	<b>2023 Admin Recommendation</b>	<b>2023 Final Recommendation</b>
<b>Fund: 269 Law Library Fund</b>				
<b>Revenue</b>				
269292 Law Library				
Fines and Forfeits	6,500.00	6,500.00	7,000.00	7,000.00
Other Fin Sources	9,692.98	8,500.00	8,900.00	8,900.00
Law Library Total	16,192.98	15,000.00	15,900.00	15,900.00
<b>Expenditures</b>				
269292 Law Library				
Supplies	-			
Other Srv and Chrges	16,192.98	15,000.00	15,900.00	15,900.00
Law Library Total	16,192.98	15,000.00	15,900.00	15,900.00
Revenue Totals:	16,192.98	15,000.00	15,900.00	15,900.00
Expenditure Totals:	16,192.98	15,000.00	15,900.00	15,900.00
<b>Fund Total: Law Library Fund</b>				
	-	-	-	-

## CALHOUN COUNTY

Attachment 4

272 - 401K Administration

Special Revenue

Accounts for the administrative costs of operating the County's 401(k) Pension Plan.

	2022 Actual Amount	2023 Amended Budget	2023 Admin Recommendation	2023 Final Recommendation
<b>Fund: 272 401K Administration</b>				
<b>Revenue</b>				
272248 401K Administration				
Fines and Forfeits	-	-	-	-
Investment Income and Rent	42.10	-	-	-
Other Fin Sources	-	-	-	-
401K Administration Total	42.10	-	-	-
<b>Expenditures</b>				
272248 401K Administration				
Other Srv and Chrges	327.00	-	-	-
401K Administration Total	327.00	-	-	-
Revenue Totals:	42.10	-	-	-
Expenditure Totals:	327.00	-	-	-
<b>Fund Total: 401K Administration Plan</b>	<b>(284.90)</b>	<b>-</b>	<b>-</b>	<b>-</b>

**CALHOUN COUNTY**

Attachment 4

276 - Senior Millage

Special Revenue - Major Governmental Fund

Accounts for the activities of providing senior citizen services where financing is provided by a County tax levy.

	<b>2022 Actual Amount</b>	<b>2023 Amended Budget</b>	<b>2023 Admin Recommendation</b>	<b>2023 Final Recommendation</b>
<b>Fund: 276 Senior Millage</b>				
<b>Revenue</b>				
276672 Senior Millage				
Taxes	3,413,893.34	3,106,707.00	3,289,404.00	3,289,404.00
Federal Grants	1,250.00	1,000.00	1,000.00	1,000.00
State Grants	-	412,000.00	488,474.00	488,474.00
Investment Income and Rent	29,093.29	4,000.00	-	-
Other Revenue	87,067.79	364,936.00	83,300.00	83,300.00
Other Fin Sources	-	-	-	-
Senior Millage Total	3,531,304.42	3,888,643.00	3,862,178.00	3,862,178.00
276673 Senior Strategic Projects				
Other Fin Sources	-	400,000.00	-	-
Senior Strategic Projects Total	-	400,000.00	-	-
<b>Expenditures</b>				
276672 Senior Millage				
Salaries & Wages	152,476.59	138,593.00	177,455.00	177,455.00
Fringe Benefits	62,090.99	77,515.00	89,317.00	89,317.00
Supplies	3,054.14	4,500.00	2,500.00	2,500.00
Other Srv and Chrges	3,667,502.10	3,643,035.00	3,567,906.00	3,567,906.00
Capital Outlay	-	-	-	-
Other Financing Uses	24,999.96	25,000.00	25,000.00	25,000.00
Senior Millage Total	3,910,123.78	3,888,643.00	3,862,178.00	3,862,178.00
276673 Senior Strategic Projects				
Other Srv and Chrges	224,030.53	400,000.00	-	-
Senior Strategic Projects Total	224,030.53	400,000.00	-	-
Revenue Totals:	3,531,304.42	4,288,643.00	3,862,178.00	3,862,178.00
Expenditure Totals:	4,134,154.31	4,288,643.00	3,862,178.00	3,862,178.00
<b>Fund Total: Senior Millage</b>	<b>(602,849.89)</b>	<b>-</b>	<b>-</b>	<b>-</b>

**CALHOUN COUNTY**

Attachment 4

**281 - Prosecuting Attorney Grants**

**Special Revenue**

Used to account for the Prosecutor's special operations and related grant funds.

	<b>2022 Actual Amount</b>	<b>2023 Amended Budget</b>	<b>2023 Admin Recommendation</b>	<b>2023 Final Recommendation</b>
<b>Fund: 281 Prosecuting Attorney Grants</b>				
<b>Revenue</b>				
Prosecutor - CRP (Moved to FOC)				
Federal Grants	283,990.56	-	-	-
State Grants	-	-	-	-
Other Fin Sources	146,306.60	-	-	-
Prosecutor - CRP Total	430,297.16	-	-	-
281276 Crime Victims Rights				
State Grants	217,878.41	241,559.00	241,559.00	241,559.00
Other Revenue	-	-	-	-
Other Fin Sources	90,701.41	79,102.00	101,233.00	101,233.00
Crime Victims Rights Total	308,579.82	320,661.00	342,792.00	342,792.00
281277 Major Drug Forfeiture				
Fines and Forfeits	(3,455.47)	-	-	-
Other Fin Sources	-	-	-	-
Major Drug Forfeiture Total	(3,455.47)	-	-	-
<b>Expenditures</b>				
Prosecutor - CRP (Moved to FOC)				
Salaries & Wages	258,961.40	-	-	-
Fringe Benefits	122,076.16	-	-	-
Supplies	1,843.09	-	-	-
Other Srv and Chrges	47,416.51	-	-	-
Capital Outlay	-	-	-	-
DS - Debt Service	-	-	-	-
Prosecutor - CRP Total	430,297.16	-	-	-
281276 Crime Victims Rights				
Salaries & Wages	188,596.61	183,487.00	188,783.00	188,783.00
Fringe Benefits	95,899.42	95,559.00	107,003.00	107,003.00

## CALHOUN COUNTY

Attachment 4

	2022 Actual Amount	2023 Amended Budget	2023 Admin Recommendation	2023 Final Recommendation
Supplies	3,760.90	5,007.00	5,000.00	5,000.00
Other Srv and Chrges	19,960.96	36,608.00	42,006.00	42,006.00
<u>Capital Outlay</u>	<u>361.93</u>	-	-	-
Crime Victims Rights Total	308,579.82	320,661.00	342,792.00	342,792.00
281277 Major Drug Forfeiture				
Other Srv and Chrges	3,777.79	-	-	-
<u>Capital Outlay</u>	<u>-</u>	-	-	-
Major Drug Forfeiture Total	3,777.79	-	-	-
Revenue Totals:	735,421.51	320,661.00	342,792.00	342,792.00
Expenditure Totals:	742,654.77	320,661.00	342,792.00	342,792.00
<b>Fund Total: Prosecuting Attorney Grants</b>	<b>(7,233.26)</b>	-	-	-

**CALHOUN COUNTY**

Attachment 4

284 - Opioid Settlement Fund

Special Revenue

Used to account for activities related to the opioid settlement.

	<b>2022 Actual Amount</b>	<b>2023 Amended Budget</b>	<b>2023 Admin Recommendation</b>	<b>2023 Final Recommendation</b>
<b>Fund: 284 Opioid Settlement Fund</b>				
<b>Revenue</b>				
284172 Opioid Settlement				
Federal Grants	-	-	-	-
State Grants	-	-	-	-
Other Revenues	-	-	524,930.00	524,930.00
Opioid Settlement Total	-	-	524,930.00	524,930.00
<b>Expenditures</b>				
284172 Opioid Settlement				
Salaries & Wages	-	-	-	-
Fringe Benefits	-	-	-	-
Supplies	-	-	-	-
Other Srv and Chrges	-	-	524,930.00	524,930.00
Capital Outlay	-	-	-	-
Opioid Settlement Total	-	-	524,930.00	524,930.00
Revenue Totals:	-	-	524,930.00	524,930.00
Expenditure Totals:	-	-	524,930.00	524,930.00
<b>Fund Total: Opioid Settlement Fund</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

## CALHOUN COUNTY

Attachment 4

285 - Housing Rehab

Special Revenue

Used to account for Community Development Block Grant Funds, which are under the administration of the Michigan State Housing Development Authority, as they are used for Housing Rehabilitation Program activities.

	2022 Actual Amount	2023 Amended Budget	2023 Admin Recommendation	2023 Final Recommendation
<b>Fund: 285 Housing Rehab</b>				
<b>Revenue</b>				
285371 Housing Rehab				
State Grants	-	-	-	-
Charges for Services	12,160.00	22,962.00	-	-
Other Revenue	12.61	-	-	-
<b>Housing Rehab Total</b>	<b>12,172.61</b>	<b>22,962.00</b>	<b>-</b>	<b>-</b>
<b>Expenditures</b>				
285371 Housing Rehab				
Salaries & Wages	699.74	900.00	-	-
Fringe Benefits	168.87	230.00	-	-
Other Srv and Chrges	-	55.00	-	-
Other Financing Uses	11,198.03	21,777.00	-	-
<b>Housing Rehab Total</b>	<b>12,066.64</b>	<b>22,962.00</b>	<b>-</b>	<b>-</b>
Revenue Totals:	12,172.61	22,962.00	-	-
Expenditure Totals:	12,066.64	22,962.00	-	-
<b>Fund Total: Housing Rehab</b>	<b>105.97</b>	<b>-</b>	<b>-</b>	<b>-</b>

**CALHOUN COUNTY**

Attachment 4

287 - District Court Grants

Special Revenue

Used to account for the operations of Federal and State grant programs.

	<b>2022 Actual Amount</b>	<b>2023 Amended Budget</b>	<b>2023 Admin Recommendation</b>	<b>2023 Final Recommendation</b>
<b>Fund: 287 District Court Grants</b>				
<b>Revenue</b>				
287286 Sobriety Court				
State Grants	9,347.29	35,000.00	35,000.00	35,000.00
Contr - Local Units	174,991.04	182,016.00	174,535.00	174,535.00
Charges for Services	63,792.50	40,000.00	50,000.00	50,000.00
Other Revenue	-		-	-
Other Fin Sources	-		-	-
Sobriety Court Total	248,130.83	257,016.00	259,535.00	259,535.00
287286 Veteran's Court				
State Grants	71,285.89	71,000.00	76,000.00	76,000.00
Contr - Local Units	9,279.23	6,975.00	7,000.00	7,000.00
Charges for Services	6,625.00	5,000.00	10,000.00	10,000.00
Other Revenue	-	-	-	-
Other Fin Sources	-	-	-	-
Veteran's Court Total	87,190.12	82,975.00	93,000.00	93,000.00
287286 Mental Health Court				
State Grants	104,875.67	112,854.00	115,430.00	115,430.00
Contr - Local Units	-	-	-	-
Mental Health Court Total	104,875.67	112,854.00	115,430.00	115,430.00
<b>Expenditures</b>				
287286 Sobriety Court				
Salaries & Wages	125,947.62	150,644.00	141,747.00	141,747.00
Fringe Benefits	53,856.95	58,034.00	47,751.00	47,751.00
Supplies	698.88	5,000.00	36,317.00	36,317.00
Other Srv and Chrges	15,118.45	43,338.00	33,720.00	33,720.00
Capital Outlay	-	-	-	-
Sobriety Court Total	195,621.90	257,016.00	259,535.00	259,535.00

## CALHOUN COUNTY

Attachment 4

	2022 Actual Amount	2023 Amended Budget	2023 Admin Recommendation	2023 Final Recommendation
287286 Veteran's Court				
Salaries & Wages	58,656.00	62,957.00	65,474.00	65,474.00
Fringe Benefits	12,589.26	12,155.00	19,295.00	19,295.00
Supplies	914.84	1,000.00	6,213.00	6,213.00
<u>Other Srv and Chrges</u>	<u>12,256.36</u>	<u>6,863.00</u>	<u>2,018.00</u>	<u>2,018.00</u>
Veteran's Court Total	84,416.46	82,975.00	93,000.00	93,000.00
287286 Mental Health Court				
Salaries & Wages	61,776.80	63,877.00	65,474.00	65,474.00
Fringe Benefits	28,325.18	27,432.00	34,155.00	34,155.00
Supplies	819.07	4,900.00	9,126.00	9,126.00
<u>Other Srv and Chrges</u>	<u>14,634.98</u>	<u>16,645.00</u>	<u>6,675.00</u>	<u>6,675.00</u>
Mental Health Court Total	105,556.03	112,854.00	115,430.00	115,430.00
Revenue Totals:	440,196.62	452,845.00	467,965.00	467,965.00
Expenditure Totals:	385,594.39	452,845.00	467,965.00	467,965.00
<b>Fund Total: District Court Grants</b>	<b>54,602.23</b>	<b>-</b>	<b>-</b>	<b>-</b>

**CALHOUN COUNTY**

Attachment 4

**290 - Social Welfare Fund (DHS)****Special Revenue**

Used to account for funds which are provided by County, State and Federal governments to administer the human services department, assist eligible recipients, and to administer various State and Federal human services programs.

	<b>2022 Actual Amount</b>	<b>2023 Amended Budget</b>	<b>2023 Admin Recommendation</b>	<b>2023 Final Recommendation</b>
<b>Fund: 290 Social Welfare Fund (DHS)</b>				
<b>Revenue</b>				
290670 DHS Social Services Board				
State Grants	-	-	-	-
Other Revenue	-	-	-	-
Other Fin Sources	-	2,500.00	2,000.00	2,000.00
DHS Social Service Board Total	-	2,500.00	2,000.00	2,000.00
<b>Expenditures</b>				
290670 DHS Social Services Board				
Other Srv and Chrges	-	2,500.00	2,000.00	2,000.00
DHS Social Service Board Total	-	2,500.00	2,000.00	2,000.00
Revenue Totals:	-	2,500.00	2,000.00	2,000.00
Expenditure Totals:	-	2,500.00	2,000.00	2,000.00
<b>Fund Total: Social Welfare Fund (DHS)</b>				

**CALHOUN COUNTY**

Attachment 4

**292 - Child Care Fund**

**Special Revenue**

Used to account for the costs associated with operating the Juvenile Home detention facility and administering programs that serve neglected, abused and delinquent youth in Calhoun County.

	<b>2022 Actual Amount</b>	<b>2023 Amended Budget</b>	<b>2023 Admin Recommendation</b>	<b>2023 Final Recommendation</b>
<b>Fund: 292 Child Care Fund</b>				
<b>Revenue</b>				
292357 Youth Center Building				
Federal Grants	22,405.00	-	-	-
State Grants	60,888.85	-	-	-
Contr - Local Units	-	-	-	-
Charges for Services	293,800.00	-	-	-
Other Revenue	24,127.84	-	-	-
Youth Center Building Total	401,221.69	-	-	-
292662 CCF Youth Center				
State Grants	1,672,122.20	2,391,658.00	2,312,404.00	2,312,404.00
Contr - Local Units	-	-	-	-
Charges for Services	87,758.45	210,000.00	190,000.00	190,000.00
Other Revenue	-	-	100,000.00	100,000.00
Other Fin Sources	1,602,948.96	2,168,157.00	2,110,377.00	2,110,377.00
CCF Youth Center Total	3,362,829.61	4,769,815.00	4,712,781.00	4,712,781.00
292663 CCF DHS				
State Grants	118,140.77	-	100,000.00	100,000.00
Other Revenue	-	-	-	-
Other Fin Sources	-	-	-	-
CCF DHS Total	118,140.77	-	100,000.00	100,000.00
<b>Expenditures</b>				
292357 Youth Center Building				
Salaries & Wages	31,443.39	31,538.00	33,668.00	33,668.00
Fringe Benefits	16,423.96	16,034.00	11,484.00	11,484.00
Supplies	189.74	450.00	450.00	450.00
Other Srv and Chrges	105,693.73	98,500.00	74,900.00	74,900.00
Capital Outlay	-	-	-	-

CALHOUN COUNTY

Attachment 4

	2022 Actual Amount	2023 Amended Budget	2023 Admin Recommendation	2023 Final Recommendation
Youth Center Building Total	153,750.82	146,522.00	120,502.00	120,502.00
292662 CCF Youth Center				
Salaries & Wages	1,568,358.04	1,733,002.00	1,792,169.00	1,792,169.00
Fringe Benefits	524,191.34	591,945.00	720,292.00	720,292.00
Supplies	114,777.07	109,500.00	93,000.00	93,000.00
Other Srv and Chrges	190,367.74	187,018.00	197,829.00	197,829.00
Capital Outlay	24,789.44	-	-	-
CCF Youth Center Total	2,422,483.63	2,621,465.00	2,803,290.00	2,803,290.00
292663 CCF DHS				
Other Srv and Chrges	118,801.64	-	200,000.00	200,000.00
CCF DHS Total	118,801.64	-	200,000.00	200,000.00
292361 CCF Home Det				
Salaries & Wages	29,372.11	31,803.00	32,738.00	32,738.00
Fringe Benefits	14,321.22	13,999.00	17,551.00	17,551.00
Supplies	23.84	-	-	-
Other Srv and Chrges	4,632.35	6,400.00	6,400.00	6,400.00
CCF Home Det Total	48,349.52	52,202.00	56,689.00	56,689.00
292666 CCF Aftercare				
Salaries & Wages	31,471.20	31,938.00	32,738.00	32,738.00
Fringe Benefits	14,631.31	14,008.00	17,552.00	17,552.00
Supplies	100.65	-	-	-
Other Srv and Chrges	708.67	800.00	800.00	800.00
CCF Aftercare Total	46,911.83	46,746.00	51,090.00	51,090.00
292667 CCF Int Supervision				
Salaries & Wages	185,760.83	218,935.00	358,659.00	358,659.00
Fringe Benefits	89,123.06	103,711.00	178,826.00	178,826.00
Supplies	2,805.19	4,000.00	2,200.00	2,200.00
Other Srv and Chrges	22,651.90	29,300.00	24,590.00	24,590.00
CCF Int Supervision Total	300,340.98	355,946.00	564,275.00	564,275.00
292668 CCF Inst Care				

## CALHOUN COUNTY

Attachment 4

	2022 Actual Amount	2023 Amended Budget	2023 Admin Recommendation	2023 Final Recommendation
Other Srv and Chrges	999,755.38	1,546,934.00	1,016,935.00	1,016,935.00
CCF Inst Care Total	999,755.38	1,546,934.00	1,016,935.00	1,016,935.00
Revenue Totals:	3,882,192.07	4,769,815.00	4,812,781.00	4,812,781.00
Expenditure Totals:	4,090,393.80	4,769,815.00	4,812,781.00	4,812,781.00
<b>Fund Total: Child Care Fund</b>	<b>(208,201.73)</b>	-	-	-

CALHOUN COUNTY

Attachment 4

293 - Veteran's Relief Fund

Special Revenue

Used to account for funds provided by a tax levy for indigent veterans.

	2022 Actual Amount	2023 Amended Budget	2023 Admin Recommendation	2023 Final Recommendation
<b>Fund: 293 Veteran's Relief Fund</b>				
<b>Revenue</b>				
293689 Veteran's Relief				
Taxes	449,165.06	416,667.00	441,264.00	441,264.00
State Grants	123,175.12	142,808.00	187,679.00	187,679.00
Investment Income and Rent	4,936.43	-	-	-
Other Revenue	17,301.25	16,000.00	16,000.00	16,000.00
Other Fin Sources	-	-	-	-
<b>Veteran's Relief Total</b>	<b>594,577.86</b>	<b>575,475.00</b>	<b>644,943.00</b>	<b>644,943.00</b>
<b>Expenditures</b>				
293689 Veteran's Relief				
Salaries & Wages	202,028.28	198,009.00	195,937.00	195,937.00
Fringe Benefits	88,017.52	86,955.00	82,348.00	82,348.00
Supplies	1,095.94	3,750.00	5,000.00	5,000.00
Other Srv and Chrges	290,787.51	276,761.00	351,658.00	351,658.00
Capital Outlay	13,044.87	-	-	-
<b>Other Financing Uses</b>	<b>9,999.96</b>	<b>10,000.00</b>	<b>10,000.00</b>	<b>10,000.00</b>
<b>Veteran's Relief Total</b>	<b>604,974.08</b>	<b>575,475.00</b>	<b>644,943.00</b>	<b>644,943.00</b>
Revenue Totals:	594,577.86	575,475.00	644,943.00	644,943.00
Expenditure Totals:	604,974.08	575,475.00	644,943.00	644,943.00
<b>Fund Total: Veteran's Relief Fund</b>	<b>(10,396.22)</b>	<b>-</b>	<b>-</b>	<b>-</b>

**CALHOUN COUNTY**

Attachment 4

403 - Capital Improvement Fund  
 Special Revenue - Capital Project  
 Accounts for the capital projects of the County.

	<b>2022 Actual Amount</b>	<b>2023 Amended Budget</b>	<b>2023 Admin Recommendation</b>	<b>2023 Final Recommendation</b>
<b>Fund: 403 Capital Improvement Fund</b>				
<b>Revenue</b>				
403901 Capital Outlay				
Federal Grants	1,992,904.73	-	-	-
Contr - Local Units	18,629.18	-	-	-
Investment Income and Rent	-	-	-	-
Other Revenue	30,624.10	19,665,771.00	(31,927.00)	(31,927.00)
Other Fin Sources	17,118,374.90	780,474.00	500,000.00	500,000.00
Capital Outlay Total	19,160,532.91	20,446,245.00	468,073.00	468,073.00
<b>Expenditures</b>				
403901 Capital Outlay				
Debt Service	67,952.50			
Capital Outlay Total	67,952.50	-	-	-
403901 CPVEH Vehicles				
Other Srv and Chrges	-	-	-	-
Capital Outlay	226,921.14	295,088.00	217,994.00	217,994.00
Debt Service	28,050.33	-	-	-
Other Financing Uses	-	-	-	-
Vehicles Total	254,971.47	295,088.00	217,994.00	217,994.00
403901 CPB&G Building and Grounds				
Other Srv and Chrges	-	-	-	-
Capital Outlay	1,635,484.20	18,040,130.00	-	-
Debt Service	25,344.00	283,338.00	25,344.00	25,344.00
Other Financing Uses	139,572.01	75,000.00	-	-
Building and Grounds Total	1,800,400.21	18,398,468.00	25,344.00	25,344.00
403901 CPIT Information Technology				
Other Srv and Chrges	-	-	-	-
Capital Outlay	757,188.04	1,122,482.00	148,500.00	148,500.00

## CALHOUN COUNTY

Attachment 4

	2022 Actual Amount	2023 Amended Budget	2023 Admin Recommendation	2023 Final Recommendation
<u>Debt Service</u>	-	-	-	-
Information Technology Total	757,188.04	1,122,482.00	148,500.00	148,500.00
403901 CPE&F Equipment and Furniture				
<u>Capital Outlay</u>	889,619.39	630,207.00	76,235.00	76,235.00
Equipment and Furniture Total	889,619.39	630,207.00	76,235.00	76,235.00
Revenue Totals:	19,160,532.91	20,446,245.00	468,073.00	468,073.00
Expenditure Totals:	3,770,131.61	20,446,245.00	468,073.00	468,073.00
<b>Fund Total: Capital Improvement Fund</b>	<b>15,390,401.30</b>	-	-	-

**CALHOUN COUNTY**

Attachment 4

512 - Medical Care Facility

Special Revenue - Major Proprietary Fund

Used to account for the operation of the Calhoun County Medical Care Facility. Financing is provided through a special voted tax millage, charges for services, and Medicare and Medicaid reimbursements.

	<b>2022 Actual Amount</b>	<b>2023 Amended Budget</b>	<b>2023 Admin Recommendation</b>	<b>2023 Final Recommendation</b>
<b>Fund: 512 Medical Care Facility</b>				
<b>Revenue</b>				
Business Unit: 2771 DHS Medical Care Facility				
Taxes	1,116,765.13	1,025,693.00	1,086,755.00	1,086,755.00
Investment Income and Rent	33,856.38	48,500.00	48,500.00	48,500.00
Other Revenue	12,378,462.55	15,317,589.00	16,331,000.00	16,331,000.00
Other Fin Sources	-	-	-	-
Business Unit Total: DHS Medical Care Facility	13,529,084.06	16,391,782.00	17,466,255.00	17,466,255.00
<b>Expenditures</b>				
Business Unit: 2771 DHS Medical Care Facility				
Salaries & Wages	8,228,003.27	8,131,447.00	9,107,000.00	9,107,000.00
Other Srv and Chrges	6,963,288.36	8,260,335.00	8,359,255.00	8,359,255.00
Other Financing Uses	-	-	-	-
Business Unit Total: DHS Medical Care Facility	15,191,291.63	16,391,782.00	17,466,255.00	17,466,255.00
Revenue Totals:	13,529,084.06	16,391,782.00	17,466,255.00	17,466,255.00
Expenditure Totals:	15,191,291.63	16,391,782.00	17,466,255.00	17,466,255.00
<b>Fund Total: DHS - Medical Care Facility</b>	<b>(1,662,207.57)</b>	<b>-</b>	<b>-</b>	<b>-</b>

**CALHOUN COUNTY**

Attachment 4

595 - Commissary/Concession Fund

Enterprise Fund

Accounts for operations of the inmate commissary services within the Jail. Revenues are restricted by Board ordinance to contribute to the benefit of the inmates.

	<b>2022 Actual Amount</b>	<b>2023 Amended Budget</b>	<b>2023 Admin Recommendation</b>	<b>2023 Final Recommendation</b>
<b>Fund: 595 Commissary/Concession Fund</b>				
<b>Revenue</b>				
595353 Commissary/Concession Fund				
Other Revenue	194,795.56	189,000.00	200,000.00	200,000.00
Other Fin Sources	-	-	-	-
Commissary/Concession Fund Total	194,795.56	189,000.00	200,000.00	200,000.00
<b>Expenditures</b>				
595353 Commissary/Concession Fund				
Supplies	40,933.98	59,000.00	70,000.00	70,000.00
Other Srv and Chrges	76,722.08	80,000.00	80,000.00	80,000.00
Other Financing Uses	50,000.00	50,000.00	50,000.00	50,000.00
Commissary/Concession Fund Total	167,656.06	189,000.00	200,000.00	200,000.00
Revenue Totals:	194,795.56	189,000.00	200,000.00	200,000.00
Expenditure Totals:	167,656.06	189,000.00	200,000.00	200,000.00
<b>Fund Total: Commissary/Concession Fund Total</b>	<b>27,139.50</b>	<b>-</b>	<b>-</b>	<b>-</b>

**CALHOUN COUNTY**

Attachment 4

631 - B&G Maintenance Fund

Enterprise Fund

Used to record the operation and maintenance of County buildings. Revenue is derived from rental agreements and general fund appropriation.

	<b>2022 Actual Amount</b>	<b>2023 Amended Budget</b>	<b>2023 Admin Recommendation</b>	<b>2023 Final Recommendation</b>
<b>Fund: 631 B&amp;G Maintenance Fund</b>				
<b>Revenue</b>				
6316264 B&G JC Sec				
Other Revenue	25.00	-	-	-
Other Fin Sources	656,414.96	575,368.00	720,074.00	720,074.00
B&G JC Sec Total	656,439.96	575,368.00	720,074.00	720,074.00
6316265 B&G Toeller				
Investment Income and Rent	941,826.03	1,053,476.00	1,013,453.00	1,013,453.00
Other Revenue	-	-	-	-
Other Fin Sources	-	-	-	-
B&G Toeller Total	941,826.03	1,053,476.00	1,013,453.00	1,013,453.00
6316266 B&G Marshall				
Investment Income and Rent	57,167.35	74,400.00	78,029.00	78,029.00
Other Revenue	31.16	-	-	-
Other Fin Sources	110,981.04	66,099.00	32,199.00	32,199.00
B&G Marshall Total	168,179.55	140,499.00	110,228.00	110,228.00
6316267 B&G Albion				
Investment Income and Rent	62,743.44	77,245.00	77,245.00	77,245.00
Other Revenue	2,489.39	-	-	-
Other Fin Sources	40,047.00	22,362.00	18,075.00	18,075.00
B&G Albion Total	105,279.83	99,607.00	95,320.00	95,320.00
6316268 B&G MRLEC				
Investment Income and Rent	169,719.63	161,570.00	162,426.00	162,426.00
Other Fin Sources	200,924.00	115,407.00	126,942.00	126,942.00
B&G MRLEC Total	370,643.63	276,977.00	289,368.00	289,368.00
6316269 B&G Health Ctr				

**CALHOUN COUNTY**

Attachment 4

	<b>2022 Actual Amount</b>	<b>2023 Amended Budget</b>	<b>2023 Admin Recommendation</b>	<b>2023 Final Recommendation</b>
Investment Income and Rent	17,628.12	18,000.00	15,000.00	15,000.00
Other Revenue	-	-	1,400.00	1,400.00
<b>B&amp;G Health Ctr Total</b>	<b>17,628.12</b>	<b>18,000.00</b>	<b>16,400.00</b>	<b>16,400.00</b>
6316270 B&G Courts				
Other Revenue	300.00	-	-	-
Other Fin Sources	470,469.96	509,781.00	494,197.00	494,197.00
<b>B&amp;G Courts Total</b>	<b>470,769.96</b>	<b>509,781.00</b>	<b>494,197.00</b>	<b>494,197.00</b>
6316271 B&G Corrections				
Other Revenue	-	-	-	-
Other Fin Sources	687,413.04	721,585.00	703,011.00	703,011.00
<b>B&amp;G Corrections Total</b>	<b>687,413.04</b>	<b>721,585.00</b>	<b>703,011.00</b>	<b>703,011.00</b>
<b>Expenditures</b>				
6316264 B&G JC Sec				
Salaries & Wages	452,910.20	459,772.00	508,432.00	508,432.00
Fringe Benefits	173,405.28	200,633.00	231,660.00	231,660.00
Supplies	701.52	-	6,000.00	6,000.00
Other Srv and Chrges	16,292.37	57,999.00	118,646.00	118,646.00
Capital Outlay	119.79	-	-	-
<b>B&amp;G JC Sec Total</b>	<b>643,429.16</b>	<b>718,404.00</b>	<b>864,738.00</b>	<b>864,738.00</b>
6316265 B&G Toeller				
Salaries & Wages	38,875.45	39,293.00	40,273.00	40,273.00
Fringe Benefits	22,828.33	24,507.00	29,277.00	29,277.00
Supplies	301.70	975.00	675.00	675.00
Other Srv and Chrges	554,285.58	405,358.00	364,578.00	364,578.00
Capital Outlay	77.07	-	-	-
Other Financing Uses	16,800.00	-	-	-
<b>B&amp;G Toeller Total</b>	<b>633,168.13</b>	<b>470,133.00</b>	<b>434,803.00</b>	<b>434,803.00</b>
6316266 B&G Marshall				
Salaries & Wages	47,312.79	46,321.00	48,370.00	48,370.00
Fringe Benefits	23,038.87	24,731.00	24,408.00	24,408.00
Supplies	497.06	700.00	750.00	750.00

## CALHOUN COUNTY

Attachment 4

	2022 Actual Amount	2023 Amended Budget	2023 Admin Recommendation	2023 Final Recommendation
Other Srv and Chrges	281,707.29	211,783.00	181,362.00	181,362.00
Capital Outlay	-	-	-	-
<u>Other Financing Uses</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
B&G Marshall Total	352,556.01	283,535.00	254,890.00	254,890.00
6316267 B&G Albion				
Salaries & Wages	25,750.38	25,297.00	25,925.00	25,925.00
Fringe Benefits	12,733.90	13,166.00	15,951.00	15,951.00
Supplies	-	-	-	-
Other Srv and Chrges	53,177.87	61,144.00	53,444.00	53,444.00
<u>Other Financing Uses</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
B&G Albion Total	91,662.15	99,607.00	95,320.00	95,320.00
6316268 B&G MRLEC				
Other Srv and Chrges	309,638.30	276,977.00	289,368.00	289,368.00
B&G MRLEC Total	309,638.30	276,977.00	289,368.00	289,368.00
6316269 B&G Health Ctr				
Salaries & Wages	-	-	-	-
Fringe Benefits	-	-	-	-
Supplies	-	-	-	-
Other Srv and Chrges	24,314.49	29,200.00	16,400.00	16,400.00
B&G Health Ctr Total	24,314.49	29,200.00	16,400.00	16,400.00
6316270 B&G Courts				
Salaries & Wages	137,430.70	130,417.00	136,951.00	136,951.00
Fringe Benefits	43,237.63	48,388.00	72,156.00	72,156.00
Supplies	845.35	700.00	1,450.00	1,450.00
Other Srv and Chrges	460,730.16	473,312.00	428,302.00	428,302.00
<u>Other Financing Uses</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
B&G Courts Total	642,243.84	652,817.00	638,859.00	638,859.00
6316271 B&G Corrections				
Salaries & Wages	203,655.70	203,072.00	235,221.00	235,221.00
Fringe Benefits	76,800.53	93,967.00	111,716.00	111,716.00
Supplies	1,273.97	1,600.00	1,600.00	1,600.00

## CALHOUN COUNTY

Attachment 4

	2022 Actual Amount	2023 Amended Budget	2023 Admin Recommendation	2023 Final Recommendation
Other Srv and Chrges	611,931.09	565,981.00	499,136.00	499,136.00
DS - Debt Service	-	-	-	-
<u>Other Financing Uses</u>	-	-	-	-
B&G Corrections Total	893,661.29	864,620.00	847,673.00	847,673.00
Revenue Totals:	3,418,180.12	3,395,293.00	3,442,051.00	3,442,051.00
Expenditure Totals:	3,590,673.37	3,395,293.00	3,442,051.00	3,442,051.00
<b>Fund Total: B&amp;G Maintenance Fund</b>	<b>(172,493.25)</b>	<b>-</b>	<b>-</b>	<b>-</b>

**CALHOUN COUNTY**

Attachment 4

**636 - Central Services**

**Enterprise Fund**

Used to account for the operations of printing, mailing and telephone services, and data processing. Funding is provided through departmental user charges and contractual agreements.

	<b>2022 Actual Amount</b>	<b>2023 Amended Budget</b>	<b>2023 Admin Recommendation</b>	<b>2023 Final Recommendation</b>
<b>Fund: 636 Central Services</b>				
<b>Revenue</b>				
636229 Printing				
Other Revenue	149,230.80	123,000.00	120,000.00	120,000.00
Other Fin Sources	-	-	-	-
Printing Total	149,230.80	123,000.00	120,000.00	120,000.00
636230 Mail				
Other Revenue	177,589.45	211,552.00	235,254.00	235,254.00
Other Fin Sources	-	-	-	-
Mail Total	177,589.45	211,552.00	235,254.00	235,254.00
636231 Telephone				
Federal Grants	55,435.38	-	-	-
Investment Income and Rent	-	-	-	-
Other Revenue	268,979.12	323,121.00	347,962.00	347,962.00
Other Fin Sources	-	-	-	-
Telephone Total	324,414.50	323,121.00	347,962.00	347,962.00
636228 Information Technology				
Federal Grants	-	76,115.00	82,260.00	82,260.00
Other Revenue	1,487,993.00	1,559,989.00	1,735,995.00	1,735,995.00
Other Fin Sources	-	75,000.00	-	-
Information Technology Total	1,487,993.00	1,711,104.00	1,818,255.00	1,818,255.00
<b>Expenditures</b>				
636229 Printing				
Salaries & Wages	12,074.05	-	-	-
Fringe Benefits	7,101.03	-	-	-
Supplies	81.80	-	-	-
Other Srv and Chrges	35,584.72	123,000.00	120,000.00	120,000.00

## CALHOUN COUNTY

Attachment 4

	2022 Actual Amount	2023 Amended Budget	2023 Admin Recommendation	2023 Final Recommendation
<u>Other Financing Uses</u>	-	-	-	-
Printing Total	54,841.60	123,000.00	120,000.00	120,000.00
636230 Mail				
Salaries & Wages	20,606.22	49,293.00	50,274.00	50,274.00
Fringe Benefits	8,014.19	24,175.00	28,036.00	28,036.00
Supplies	56.71	200.00	200.00	200.00
Other Srv and Chrges	117,932.93	137,884.00	156,744.00	156,744.00
<u>Other Financing Uses</u>	-	-	-	-
Mail Total	146,610.05	211,552.00	235,254.00	235,254.00
636231 Telephone				
Salaries & Wages	25,843.78	56,882.00	63,976.00	63,976.00
Fringe Benefits	12,928.33	24,739.00	34,136.00	34,136.00
Supplies	-	-	650.00	650.00
Other Srv and Chrges	360,569.65	241,500.00	249,200.00	249,200.00
Capital Outlay	38,386.82	-	-	-
<u>Other Financing Uses</u>	-	-	-	-
Telephone Total	437,728.58	323,121.00	347,962.00	347,962.00
636228 Information Technology				
Salaries & Wages	532,586.76	568,411.00	673,121.00	673,121.00
Fringe Benefits	184,516.65	221,128.00	281,259.00	281,259.00
Supplies	7,186.12	8,250.00	5,000.00	5,000.00
Other Srv and Chrges	807,035.11	913,315.00	858,875.00	858,875.00
Capital Outlay	-	-	-	-
<u>Other Financing Uses</u>	150,000.00	-	-	-
Information Technology Total	1,681,324.64	1,711,104.00	1,818,255.00	1,818,255.00
Revenue Totals:	2,139,227.75	2,368,777.00	2,521,471.00	2,521,471.00
Expenditure Totals:	2,320,504.87	2,368,777.00	2,521,471.00	2,521,471.00
<b>Fund Total: Central Services</b>	<b>(181,277.12)</b>	<b>-</b>	<b>-</b>	<b>-</b>

CALHOUN COUNTY

Attachment 4

677 - Self-Insurance Fund

Enterprise Fund

Used to account for the liability insurance coverage to the County. Funds are provided by a General Fund appropriation.

	2022 Actual Amount	2023 Amended Budget	2023 Admin Recommendation	2023 Final Recommendation
<b>Fund: 677 Self-Insurance Fund</b>				
<b>Revenue</b>				
677252 Insurance				
Investment Income and Rent	29,672.31	20,000.00	20,000.00	20,000.00
Other Revenue	751,283.55	600,000.00	120,000.00	120,000.00
Other Fin Sources	943,145.19	380,000.00	760,000.00	760,000.00
Insurance Total	1,724,101.05	1,000,000.00	900,000.00	900,000.00
<b>Expenditures</b>				
677252 Insurance				
Other Srv and Chrges	1,663,488.56	1,000,000.00	900,000.00	900,000.00
Other Financing Uses	547,728.00	-	-	-
Insurance Total	2,211,216.56	1,000,000.00	900,000.00	900,000.00
Revenue Totals:	1,724,101.05	1,000,000.00	900,000.00	900,000.00
Expenditure Totals:	2,211,216.56	1,000,000.00	900,000.00	900,000.00
<b>Fund Total: Self-Insurance Fund</b>	<b>(487,115.51)</b>	<b>-</b>	<b>-</b>	<b>-</b>

CALHOUN COUNTY

Attachment 4

801 - Drain Fund

Special Revenue - Special Assessment

Used to record construction, maintenance and storm repair expenditures for all drains which are not accounted for in other drain capital project funds.

	2022 Actual Amount	2023 Amended Budget	2023 Admin Recommendation	2023 Final Recommendation
<b>Fund: 801 Drain Fund</b>				
<b>Revenue</b>				
801443 Drains				
Special Assessments	-	679,982.00	648,663.00	648,663.00
Contr - Local Units	313,789.57	318,420.00	262,730.00	262,730.00
Investment Income and Rent	-	-	-	-
Other Revenue	684,993.70	1,500.00	1,500.00	1,500.00
Other Fin Sources	293,000.00	472,881.00	572,077.00	572,077.00
Drains Total	1,291,783.27	1,472,783.00	1,484,970.00	1,484,970.00
<b>Expenditures</b>				
801443 Drains				
Salaries & Wages	61,617.01	67,669.00	66,171.00	66,171.00
Fringe Benefits	26,600.83	27,862.00	29,737.00	29,737.00
Other Srv and Chrges	634,975.87	750,750.00	779,750.00	779,750.00
Debt Service	667,972.76	626,502.00	609,312.00	609,312.00
Drains Total	1,391,166.47	1,472,783.00	1,484,970.00	1,484,970.00
Revenue Totals:	1,291,783.27	1,472,783.00	1,484,970.00	1,484,970.00
Expenditure Totals:	1,391,166.47	1,472,783.00	1,484,970.00	1,484,970.00
<b>Fund Total: Drain Fund</b>	<b>(99,383.20)</b>	<b>-</b>	<b>-</b>	<b>-</b>

**CALHOUN COUNTY**

Attachment 4

841 - Lake Level Fund

Special Revenue - Special Assessment

Used to account for revenues and expenditures related to the control of lake levels.

	<b>2022 Actual Amount</b>	<b>2023 Amended Budget</b>	<b>2023 Admin Recommendation</b>	<b>2023 Final Recommendation</b>
<b>Fund: 841 Lake Level Fund</b>				
<b>Revenue</b>				
841571 Lake Level				
Special Assessments	-	81,750.00	114,000.00	114,000.00
Contr - Local Units	9,350.00	750.00	14,000.00	14,000.00
Investment Income and Rent	-	-	-	-
Other Revenue	89,927.86	(5,593.00)	(40,284.00)	(40,284.00)
Other Fin Sources	-	-	-	-
Lake Level Total	99,277.86	76,907.00	87,716.00	87,716.00
<b>Expenditures</b>				
841571 Lake Level				
Salaries & Wages	4,467.38	6,043.00	5,802.00	5,802.00
Fringe Benefits	2,524.35	2,864.00	3,914.00	3,914.00
Other Srv and Chrges	33,993.82	68,000.00	78,000.00	78,000.00
DS - Debt Service	174.48	-	-	-
Lake Level Total	41,160.03	76,907.00	87,716.00	87,716.00
Revenue Totals:	99,277.86	76,907.00	87,716.00	87,716.00
Expenditure Totals:	41,160.03	76,907.00	87,716.00	87,716.00
<b>Fund Total: Lake Level Fund</b>	<b>58,117.83</b>	<b>-</b>	<b>-</b>	<b>-</b>