

FISCAL YEAR 2024 BUDGET IN BRIEF



CALHOUN COUNTY
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MARSHALL, MI 49068
CALHOUNCOUNTYMI.GOV

The Calhoun County Board of Commissioners approved the 2024 operating budget for Calhoun County, as well as the separate Calhoun County Road Department budget, at the Dec. 7, 2023 Commissioners meeting. The 2024 General Fund budget totals \$57.6M in revenues and \$57.1M in expenditures, which increases the fund balance by \$511,000 by the end of 2024. The increase in revenues is attributed to an increase in property taxes and Marijuana Tax, liquor tax distribution and County Revenue Sharing from the State, as well as personal property tax loss reimbursement, a solar energy savings tax rebate and jail revenues. This budget includes an American Rescue Plan Act (ARPA) appropriation of \$2.5M, which completes the County's ARPA fund availability.

The planning process for the budget was an inclusive process involving all departments and agencies, elected officials, judiciary personnel, and dedication and support of the Budget Committee of the Board of Commissioners, led by Board Chair Kathy-Sue Vette. The recommended budgets reflect the County's continued efforts to ensure the County's long-term financial stability, and to present a spending plan that maintains important services for residents.

FY24 STATS GENERAL FUND:

- ◀ \$57.5M revenues
- ◀ \$57.0M expenditures
- ◀ \$510,674 increase to the fund balance
- ◀ 694.81 full-time equivalent employees
- ◀ Tax levy of 5.3698 mills, the result of a 2023 Headlee Rollback from 5.3779 mills
- ◀ \$1.2M Solar Project federal rebate for solar investments in County Buildings in 2023
- ◀ Calhoun County will receive an estimated \$788k in opioid settlements in 2024, and 85% of those funds are restricted in use to opioid remediation.



FY24 STATS ROAD DEPARTMENT:

- ◀ \$26.2M revenues
- ◀ \$26.8M expenditures
- ◀ Federal and State Aid projects total \$4.5M, with a county contribution of 393,000. Primary road improvements are limited to these projects, which will be reviewed after Q1.
- ◀ Local Road Agreement Projects total \$2M, in partnership with townships.



REVENUES

7%

INCREASE IN STATE REVENUE SHARING, TOTALING \$3.7M

4%

EXPECTED INCREASE IN PROPERTY VALUES PLUS \$1.7M MARIJUANA TAX

\$1.5M

PLANNED TRANSFER FROM THE DELINQUENT TAX REVOLVING FUND

\$2.5M

ARPA FUNDS FOR BUDGET STABILIZATION FOR LOST REVENUES

EXPENDITURES

2.5%

AVERAGE PAY SCALE AND STEP FOR NON-UNION EMPLOYEES, 2.5-5% FOR UNION

3%

INFLATIONARY FACTOR FOR MOST EXPENSES

\$500K

CAPITAL FUNDING PROVIDED THROUGH GENERAL FUND TRANSFER IN