



**Calhoun County  
Consolidated Dispatch Authority**

*Serving Our Community One Call at a Time*

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# **Fiscal Year 2019 Budget**



# Calhoun County Consolidated Dispatch Authority

*Serving Our Community One Call at a Time*

**TO:** CCCDA Governing Board of Directors

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

**DATE:** November 13<sup>th</sup>, 2019

**SUBJECT:** Fiscal Year 2019 Budget Proposal

## **INTRODUCTION**

I hereby present to you for consideration, my recommendation for Calhoun County Consolidated Dispatch Authority's (CCFDA) Fiscal Year 2019 Budget. This proposal was prepared in accordance with Generally Accepted Accounting Principles and in compliance with the Uniform Budget and Accounting Act, as well as CCCDA's Fiscal Policies. The following Public Hearing Notice will be posted on CCCDA's website ([www.calhouncounty911.org](http://www.calhouncounty911.org)) and published in the Battle Creek Shopper and the Ad-visor & Chronicle:

## **NOTICE OF PUBLIC HEARING – 2019 BUDGET**

The Calhoun County Consolidated Dispatch Authority's Governing Board of Directors will hold a public hearing on Tuesday, December 11<sup>th</sup> at 2:40 p.m. The purpose of the hearing will be for public to comment on the proposed budget for fiscal year ending December 31<sup>st</sup>, 2019. The 2019 proposed budget includes \$3,899,919 in revenues and expenditures totaling \$3,899,919.

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

The recommended 2019 Budget includes estimated revenues of \$3,899,919 and expenditures totaling \$3,899,919 resulting in a balanced budget. This budget is separated into THREE (3) Business Units:

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

## **REVENUES**

An itemized list of revenue sources is listed on page 8. I anticipate all 911 surcharge revenues (local and State) will remain stable for 2019. This includes the dedicated training funds to assist PSAPs in meeting the State's minimum training standards for Emergency (9-1-1) Telecommunicators.

I am pleased to announce that for 2019, the revenue generated from the call for service formula is being reduced by \$270,142. 2019 Call for service revenue will be \$1,699,630.

## **INSURANCES**

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

### Health

This proposal complies with Public Act 152 of 2011 by electing the “Hard Cap” option. The cost limitations for Public Employer Contributions to Medical Benefit Plans for calendar year 2019 were increased and are detailed on Page 9 and are listed below:

- \$6,685.17 for single person plans
- \$13,980.75 for individual/spouse plans
- \$18,232.31 for family plans

Page 10 identifies the annual and monthly premiums for the two Health Plans and also provides the “per pay” cost share for the employees. The 2019 Premium rates for the employee were decreased in both plans due to premiums being reduced and increase in the hard cap amount.

### Dental

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

### Vision

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

## **PERSONNEL/POSITION BUDGET**

The following is a list of positions by classification:

26 - Full-time Emergency Telecommunicators	1 - Full-time CAD Administrator
4 - Part-time Emergency Telecommunicators	1 - Full-time Executive Assistant
4 - Full-time Dispatch Supervisors	1 - Full-time Deputy Director
1 – Full-time QA/Training Supervisor	1 - Full-time Executive Director

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

- ✓ Full-time Emergency Telecommunicators – 3% wage scale increase effective the first full payroll period beginning on or after January 1, 2019 (agreed to in the final year of collective bargaining agreement).

- ✓ Part-time Emergency Telecommunicators –3% wage scale increase effective January 1, 2019.
- ✓ Full-time Dispatch Supervisors – 3% wage scale increase effective January 1, 2019.
- ✓ Full-time CAD Administrator - 3% wage scale increase effective January 1, 2019.
- ✓ Full-time Executive Assistant – 3% wage scale increase effective January 1, 2019.
- ✓ Full-time Deputy Director – 3% wage scale increase effective January 1, 2019.
- ✓ Full-time Executive Director – TBD by Board

**DEFINED BENEFIT RETIREMENT COSTS**

Pages 13-15 are excerpts from CCCDA’s annual actuarial valuation conducted by Municipal Employees’ Retirement System (MERS) for the three defined benefit plans/divisions (which were all closed in 2009). The plans/divisions are funded at the following percentages: 01-Admin – 83.5%, 10-Supervisors –98.2 %, & 11-Emergency Telecommunicators –106.8 %. The actuarial resulted in a required minimum employer contribution of \$840.00 per month or \$10,080 for the year. I have budgeted an additional \$6120.00 for a total of \$16,200. The additional payment will help get Division 1 and 10 closer to 100% funded sooner.

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

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

CCCDA will continue making additional payments into our DB accounts to help eliminate any large increases in future years. The following amounts will be budgeted for 2019.

<b><u>PENSION PLAN</u></b>	<b><u>MONTHLY</u></b>	<b><u>ANNUAL</u></b>
01–Administrators (1)	\$625	\$7500
10–Supervisors (5)	\$625	\$7500
11–Emergency Telecommunicators (18)	\$100	\$1200
<b>TOTALS:</b>	<b>\$1350</b>	<b>\$16,200</b>

This annual contribution is built into the 2019 Budget proposal under the Retirement CCCDA MERS DB line item account: 2911-725.010.

### **MAINTENANCE/SERVICE CONTRACTS**

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

### **OPERATIONAL PROJECTS**

There are seven (7) operational projects recommended as part of this proposal that are listed on Page 17. They are:

*CAD PC's and Monitors-\$11,000*

Replace CAD PC's at the 6 remaining consoles and replace monitors.

*MCC7500 and logging equipment upgrades \$600,000*

Pay off loan on MCC7500 radio consoles and upgrade DSS Equature logging equipment.

*Backup Center- \$10,000*

Move MCC5500 consoles to backup center

*Training Software- \$5000*

Purchase software program to monitor and track training program

*Webpage Design-\$5000*

Contract with company to redesign webpage

*Tower site maintenance- \$15,000*

Tower studies done at sites and maintenance

*VHF improvements - \$90,000*

Improvements to VHF systems to improve/increase coverage

## **CONCLUSION**

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

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



# 2019 Revenue Sources

Agency/Entity Received From:	Explanation/Description of Revenue	Busn. Unit	2016 Actual	2017 Actual	2018 Budget	2019
<b>607.015 - Department Fees FOIA</b>						
Various Individuals/Entites	Fees associated to the fulfillment of Freedom of Information Act requests.	2911	\$16	\$158	\$0	\$0
<b>615.010 - Surcharges State</b>						
State of Michigan	Department of Treasury distributes State Surcharge revenues quarterly. These revenues are generated based on a .19 cent State Surcharge and distributed to counties based on 60% per capita and 40% equally.	2911	\$308,160	\$310,257	\$308,000	\$308,000
State of Michigan	State 9-1-1 Committee Training Funds - these funds can only be utilized for approved training courses and are distributed twice each year.	2912	\$21,458	\$27,670	\$35,000	\$35,000
<b>615.020 - Surcharges 911</b>						
Various Service Suppliers	These revenues are generated from the Calhoun County Local 9-1-1 Surcharge of .60 cents. Service suppliers collect and remit this revenue to the County Treasurer.	2911	\$778,426	\$766,417	\$778,000	\$773,000
		2913	\$0	\$0	\$0	\$0
<b>615.030 - Surcharges Local Service</b>						
Calhoun County Service Users - All Municipalities	Call for Service (CFS) formula "Revenue to be Generated"	2911	\$2,262,500	\$2,246,157	\$1,987,352	\$1,682,050
		2913	\$10,902	\$0	\$0	\$0
Marshall Area Fire Fighters Ambulance Authority	Contractual Agreement with MAFFAA for receiving and dispatching normative hospital transfer calls for service.	2911	\$12,500	\$12,500	\$12,500	\$12,500
Calhoun County Intermediate School District	Tower Space Lease Agreement with CISD for use of the 18 1/2 Mile Road tower. Administrative and utility cost recovery only.	2911	\$1,200	\$1,200	\$1,200	\$1,200
Calhoun County Road Department	Radio communciations infrastructure cost share agreement (Utilities at Sonoma and Albion tower sites, maintenance and support on three 4.9 MHz microwave paths, shelter, HVAC, and generator).	2911	\$2,980	\$2,980	\$2,980	\$2,980
Dept. of Veteran Affairs PD	The VA utilizes four (4) MCT licenses to connect to LEIN and process general queries. The VA Police Department pays for the annual maintenance and support on said licenses.	2911	\$900	\$900	\$900	\$900
<b>664.000 - Interest and Dividends Revenue</b>						
Chemical Bank	Interest and Dividends Revenue	2911	\$2,017	\$2,784	\$1,000	\$1,500
<b>671.00 - Miscellaneous Revenue</b>						
Multiple	Miscellaneous Revenues: FireKeepers Local Revenue Sharing Board Disbursements, etc.	2911	\$0	\$0	\$0	\$0
<b>676.00 - Reimbursements Miscellaneous</b>						
SMPA Members	Cost-shares for Southern Michigan PSAP Alliance Members	2913	\$0	\$0	\$0	\$0
<b>REVENUE TOTAL:</b>			\$3,401,059	\$3,371,023	\$3,126,932	\$2,817,130





STATE OF MICHIGAN  
DEPARTMENT OF TREASURY  
LANSING

RICK SNYDER  
GOVERNOR

NICK A. KHOURI  
STATE TREASURER

September 17, 2018

**PUBLIC EMPLOYER CONTRIBUTIONS TO MEDICAL BENEFIT PLANS  
ANNUAL COST LIMITATIONS – CALENDAR YEAR 2019**

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


For medical benefit plan coverage years beginning on or after January 1, 2013, MCL 15.563 provides that the dollar amounts that are multiplied by the number of employees with each coverage type be adjusted annually. Specifically, the dollar amounts shall be adjusted, by October 1 of each year, by the change in the medical care component of the United States consumer price index for the most recent 12-month period for which data are available. For calendar year 2018, the limit on the amount that a public employer may contribute to a medical benefit plan was set to the sum of the following:

- \$ 6,560.52 times the number of employees and elected public officials with single-person coverage
- \$13,720.07 times the number of employees and elected public officials with individual-and-spouse coverage or individual-plus-1-nonspouse-dependent coverage
- \$17,892.36 times the number of employees and elected public officials with family coverage.

The limits for 2019 equal the 2018 limits increased by **1.9 percent**. The 1.9 percent is the percentage change in the medical care component from the period September 2016-August 2017 to the period September 2017-August 2018.

Thus, for medical benefit plan coverage years beginning on or after January 1, 2019, the limit on the amount that a public employer may contribute to a medical benefit plan equals the sum of the following:

- **\$ 6,685.17** times the number of employees and elected public officials with single-person coverage
- **\$13,980.75** times the number of employees and elected public officials with individual-and-spouse coverage or individual-plus-1-nonspouse-dependent coverage
- **\$18,232.31** times the number of employees and elected public officials with family coverage.

  
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Nick A. Khouri  
State Treasurer

September 17, 2018

**CALHOUN COUNTY CONSOLIDATED DISPATCH AUTHORITY**

**2019 Health Insurance Rates for ALL Staff**

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

ANNUAL PREMIUMS		2018 Rates BCBS					2019 Rates BCBS				
	2018 BCBS	2019 BCBS	% Change	Plan Monthly Cost	CCCDA Monthly Cost	Employee Contribution Per Month	Per Pay	Plan Monthly Cost	CCCDA Monthly Cost (Hard Cap)	Employee Contribution Per Month	Per Pay
<b>PPO 250</b>											
Single	\$8,366.40	\$8,408.23		\$697.20	\$546.71	\$150.49	\$69.46	\$700.69	\$557.10	\$143.59	\$66.27
Dual	\$16,732.80	\$16,816.46		\$1,394.40	\$1,143.34	\$251.06	\$115.87	\$1,401.37	\$1,165.06	\$236.31	\$109.07
Family	\$22,840.32	\$22,954.52		\$1,903.36	\$1,491.03	\$412.33	\$190.31	\$1,912.88	\$1,519.36	\$393.52	\$181.62
<b>Health Savings Account</b>											
Single	\$5,398.92	\$5,350.33		\$	\$546.71	\$71.95	\$	\$614.61	\$557.10	\$57.52	\$26.55
Dual	\$10,797.84	\$10,700.66		\$	\$1,143.34	\$93.98	\$	\$1,229.22	\$1,165.06	\$64.16	\$29.61
Family	\$14,739.00	\$14,606.35		\$	\$1,491.03	\$74.72	\$	\$1,554.70	\$1,519.36	\$35.33	\$16.31
<b>P.A. 152:</b>											
<b>Hard Cap Allowance</b>										<b>CCCDA Allowed Cost</b>	
										\$6,685.17	
										\$13,980.75	
										\$18,232.31	
										\$323,330.11	

# 2019 CCCDA Dental Renewal

Plan		Delta Dental	
Benefit	Core Plan	Buy-Up Plan	Buy-Up Plan
Class I (Preventive Care)	100%	100%	100%
Class II (Basic Restorative)	50%	80%	80%
Class III (Major Restorative)	50%	80%	80%
Class IV (Orthodontia - up to age 19)	50%	50%	50%
Annual Deductible	\$0	\$0	\$0
Annual Maximum (Classes II & III)	\$1,000	\$1,000	\$1,000
Lifetime Maximum (Class IV only)	\$1,000	\$1,000	\$1,000
Rate Guarantee Expiration	January 1, 2020		
Self Funded Rate	Core	Buy-Up	Buy-Up Plan
Administrative Fee	12	17	\$5.71
Monthly Fixed Costs	\$166		
Annual Fixed Costs	\$1,987		
Plan	Core Plan	Buy-Up Plan	Buy-Up Plan
Illustrative Rates	Core	Buy-Up	Current
Employee Only	3	5	\$20.96
Employee + 1	3	6	\$41.72
Employee + 2 or more	6	6	\$78.81
Estimated Monthly Costs	\$661		
Estimated Annual Costs	\$7,931		
\$ Difference from Current	---	---	---
% Difference from Current	---	---	---
			Renewal
			\$26.82
			\$55.14
			\$105.84
			\$1,100
			\$13,200
			-\$699
			-8.8%
			-\$520
			-3.8%

Note: Delta Dental has provided updated illustrative rates and enrollment for the 2019 plan year





## 2019 Vision Premium Equivalent Rates (No Claims Margin)

Vision	Enrollment	Monthly Premium Equivalent Rates		
		Current	Renewal	\$ Change
<b>Vision</b>				
Employee Only	225	\$6.15	\$7.55	\$5.82
Employee + 1	213	\$12.29	\$15.09	\$11.63
<u>Family</u>	<u>291</u>	<u>\$20.41</u>	<u>\$25.05</u>	<u>\$19.30</u>
<b>Annual Total</b>	<b>729</b>	<b>\$119,290</b>	<b>\$146,430</b>	<b>\$112,836</b>
<b>% Change</b>				<b>22.8%</b>

**Actuarial Accrued Liabilities and Valuation Assets  
As of December 31, 2017**

**Table 6**

<b>Division</b>	<b>Actuarial Accrued Liability</b>	<b>Valuation Assets<sup>1</sup></b>	<b>Percent Funded</b>	<b>Unfunded (Overfunded) Accrued Liabilities</b>
<b>01 - Administrators</b>				
Active Employees	\$ 0	\$ 0	0.0%	\$ 0
Vested Former Employees	0	0	0.0%	0
Retirees And Beneficiaries	308,787	257,975	83.5%	50,812
Pending Refunds	<u>0</u>	<u>0</u>	0.0%	<u>0</u>
<b>Total</b>	<b>\$ 308,787</b>	<b>\$ 257,975</b>	<b>83.5%</b>	<b>\$ 50,812</b>
<b>10 - Supervisors &amp; Deputy Director</b>				
Active Employees	\$ 1,099,285	\$ 1,070,513	97.4%	\$ 28,772
Vested Former Employees	0	0	0.0%	0
Retirees And Beneficiaries	524,564	524,564	100.0%	0
Pending Refunds	<u>0</u>	<u>0</u>	0.0%	<u>0</u>
<b>Total</b>	<b>\$ 1,623,849</b>	<b>\$ 1,595,077</b>	<b>98.2%</b>	<b>\$ 28,772</b>
<b>11 - Emergency Telecom</b>				
Active Employees	\$ 2,243,680	\$ 2,524,490	112.5%	\$ (280,810)
Vested Former Employees	473,267	473,267	100.0%	0
Retirees And Beneficiaries	1,380,916	1,380,916	100.0%	0
Pending Refunds	<u>2,789</u>	<u>2,789</u>	100.0%	<u>0</u>
<b>Total</b>	<b>\$ 4,100,652</b>	<b>\$ 4,381,462</b>	<b>106.8%</b>	<b>\$ (280,810)</b>
<b>Total Municipality</b>				
Active Employees	\$ 3,342,965	\$ 3,595,003	107.5%	\$ (252,038)
Vested Former Employees	473,267	473,267	100.0%	0
Retirees and Beneficiaries	2,214,267	2,163,455	97.7%	50,812
Pending Refunds	<u>2,789</u>	<u>2,789</u>	<u>100.0%</u>	<u>0</u>
<b>Total</b>	<b>\$ 6,033,288</b>	<b>\$ 6,234,514</b>	<b>103.3%</b>	<b>\$ (201,226)</b>

<sup>1</sup> Includes both employer and employee assets.

**Please see the Comments on Asset Smoothing in the Executive Summary of this report.**

## Executive Summary

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### Funded Ratio and Required Employer Contributions

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

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

#### Your Funded Ratio:

	12/31/2017 *	12/31/2016
<b>Funded Ratio</b>	103%	103%

\* Reflects assets from Surplus divisions, if any.

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

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

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

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

## Employer Contribution Details For the Fiscal Year Beginning January 1, 2019

**Table 1**

Division	Total Normal Cost	Employee Contribut. Rate	Employer Contributions <sup>1</sup>			Computed Employer Contribut. With Phase-In	Blended ER Rate No Phase-In <sup>5</sup>	Blended ER Rate With Phase-In <sup>5</sup>	Employee Contribut. Conversion Factor <sup>2</sup>
			Employer Normal Cost	Payment of the Unfunded Accrued Liability <sup>4</sup>	Computed Employer Contribut. No Phase-In				
<b>Percentage of Payroll</b>									
01 - Administrators	0.00%	2.00%	-	-	-	-	-	-	-
10 - Supervisors & Depu	12.07%	4.16%	-	-	-	-	-	-	-
11 - Emergency Telecom	14.64%	7.30%	-	-	-	-	-	-	-
<b>Estimated Monthly Contribution<sup>3</sup></b>									
01 - Administrators			\$ 0	\$ 420	\$ 420	\$ 376			
10 - Supervisors & Depu			2,057	235	2,292	2,076			
11 - Emergency Telecom			2,186	(2,661)	0	0			
<b>Total Municipality</b>			<b>\$ 4,243</b>	<b>\$ (2,006)</b>	<b>\$ 2,712</b>	<b>\$ 2,452</b>			
<b>Estimated Annual Contribution<sup>3</sup></b>			<b>\$ 50,916</b>	<b>\$ (24,072)</b>	<b>\$ 32,544</b>	<b>\$ 29,424</b>			

<sup>1</sup> The above employer contribution requirements are in addition to the employee contributions, if any.

<sup>2</sup> If employee contributions are increased/decreased by 1.00% of pay, the employer contribution requirement will decrease/increase by the Employee Contribution Conversion Factor. The conversion factor is usually under 1%, because employee contributions may be refunded at termination of employment, and not used to fund retirement pensions. Employer contributions will all be used to fund pensions.

<sup>3</sup> For divisions that are open to new hires, estimated contributions are based on projected fiscal year payroll. Actual contributions will be based on actual reported monthly pays, and will be different from the above amounts. For divisions that will have no new hires (i.e. closed divisions), invoices will be based on the above dollar amounts which are based on projected fiscal year payroll. See description of Open Divisions and Closed Divisions in the Appendix.

<sup>4</sup> If projected assets exceed projected liabilities as of the beginning of the January 1, 2019 fiscal year, the negative unfunded accrued liability is treated as overfunding credit and is used to reduce the contribution. This amortization is used to reduce the employer contribution rate. Note that if the overfunding credit is larger than the normal cost, the full credit is shown above but the total contribution requirement is zero. This will cause the displayed normal cost and unfunded accrued liability contributions to not add across.

<sup>5</sup> For linked divisions, the employer will be invoiced the Computed Employer Contribution with Phase-in rate shown above for each linked division (a contribution rate for the open division; a contribution dollar for the closed-but-linked division), unless the employer elects to contribute the Blended Employer Contribution rate shown above, by contacting MERS at 800-767-MERS (6377).

**Please see the Comments on Asset Smoothing in the Executive Summary of this report.**



## 2019 Maintenance/Service Contracts and Cost Share Agreements

Vendor	Description	2016	2017	2018	2019 Budget
<b>AT&amp;T</b>	Vesta 9-1-1 Phone System - CPE Support - Time and Materials	\$25,000	\$0	\$0	\$0
<b>Bridgeway Cummins</b>	Primary PSAP Generator maintenance and service	\$1,576	\$1,576	\$1,600	\$1,650
<b>CORE Technologies</b>	Support for MultiBridge Enterprise & 3 Talon Licenses (added in 2012)	\$2,095	\$2,100	\$2,308	\$2,450
<b>Critical System Service</b>	Maintenance & 24/7 Response for Air Handling Systems	\$5,981	\$5,981	\$6,300	\$6,300
<b>DSS Corporation</b>	Equature Recording System (1st yr included w/purchase)	\$5,115	\$5,400	\$9,000	\$11,200
<b>Eaton</b>	UPS Maintenance/Service	\$4,600	\$5,000	\$5,000	\$5,000
<b>ESRI</b>	Map Editor for CAD Map	\$2,200	\$2,000	\$2,200	\$2,000
<b>SunGard Public Sector</b>	CAD and MCT Software Support/Maintenance	\$63,731	\$66,459	\$67,570	\$71,000
<b>Stratus Technologies</b>	CAD Server - Stratus ftServer 2700	\$5,988	\$5,988	\$6,300	\$6,500
<b>Pictometry/Calhoun County</b>	Cost Share Agreement with Calhoun County for Pictometry	\$20,207	\$20,207	\$20,207	\$0
<b>MPSCS</b>	800 MHz Radio System Mic Fees for portable radios	\$1,000	\$1,000	\$1,000	\$1,000
<b>MPSCS</b>	Maintenance on MPSCS Tower Microwave - Teki to BC	\$7,500	\$7,500	\$10,000	\$10,000
<b>MSP - CJS Division</b>	LGNNet Connection	\$7,000	\$7,000	\$7,000	\$7,000
<b>NotePage</b>	Paging Software (TWO Interfaces and THREE Connectors)	\$650	\$750	\$800	\$900
<b>Priority Dispatch</b>	ProQA Software and 3 Cardsets Support/Maintenance	\$5,282	\$5,282	\$5,282	\$6,150
<b>Motorshop Electric</b>	TWO Preventative Maintenance Checks for Tower Site Generators	\$7,000	\$7,000	\$7,000	\$7,000
<b>Roe Comm</b>	Township Fire Simulcast System	x	\$9,000	\$9,210	\$9,210
<b>Roe Comm</b>	County Fire Simulcast System	x	\$13,000	\$13,050	\$13,050
<b>Roe Comm</b>	City Fire and Page/Siren Systems, Backup Systems, & MCC5500 Consoles	\$32,268	\$32,000	\$33,000	\$33,000
<b>Radio Communications</b>	Tower Lease (176 Meachem Ave - Contractual 2% increase each year)	\$15,899	\$16,567	\$16,900	\$17,300
<b>DJ Lawn &amp; Landscaping</b>	Tower Site mowing and plowing	\$7,500	\$7,500	\$8,000	\$8,200
<b>Psychological Consultants</b>	Psychological testing of applicants	x	x	\$2,000	\$2,000
<b>Various Vendors</b>	Time and materials contracts with various vendors.	\$10,000	\$10,000	\$10,000	\$15,000
<b>TOTAL:</b>		<b>\$230,592.00</b>	<b>\$231,310.00</b>	<b>\$243,727.00</b>	<b>\$235,910</b>

## 2019 CCCDA Operational Projects

PROJECT and/or EQUIPMENT:	Description	ACCOUNT #	AMOUNT
Training Software	Purchase software to monitor and track training program	261.901.2911.980.0 00	\$5,000
Back up Center	replace radios with MCC5500 consoles from dispatch	261.901.2911.980.0 00	\$10,000
CAD PC's and Monitors	replace remaining CAD PC's at consoles and replace monitors	261.901.2911.980.0 00	\$11,000
Webpage design	Contract with company to professionally redesign CCCDA webpage	261.901.2911.980.0 00	\$5,000
Tower Site maintenance	Tower site study and repairs	261.901.2911.980.0 00	\$15,000
VHF Improvements	VHF improvements to improve/increase coverage	261.901.2911.980.0 00	\$90,000
		<b>TOTAL:</b>	<b>\$136,000</b>



## Calhoun County Consolidated Dispatch Authority 2019 Proposed Budget



Account Number	Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Amended Budget	2019 PROPOSED Budget
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### REVENUES

Business Unit: 2911 - Dispatch Operations						
400.050	Carry Over (use of fund balance)	\$0	\$0	\$0	\$213,126	\$1,082,789
607.015	Department Fees FOIA	\$679	\$16	\$0	\$0	\$0
615.010	Surcharges State	\$307,565	\$308,160	\$310,257	\$308,000	\$308,000
615.020	Surcharges 911	\$778,426	\$776,434	\$766,417	\$778,000	\$773,000
615.030	Surcharges Local Service	\$2,471,395	\$2,262,500	\$2,246,157	\$1,987,352	\$1,699,630
664.000	Interest and Dividends Revenue	\$1,075	\$2,018	\$2,784	\$1,000	\$1,500
671.000	Miscellaneous Revenue	\$14,555	\$0	\$0	\$0	\$0
<b>Business Unit Total: 2911 - Dispatch Operations</b>		<b>\$3,573,695</b>	<b>\$3,349,128</b>	<b>\$3,325,615</b>	<b>\$3,287,478</b>	<b>\$3,864,919</b>

Business Unit: 2912 - CCCDA Training						
400.050	Carry Over (use of Training fund balance)	\$0	\$11,592	\$0	\$0	\$0
615.010	Surcharges State	\$32,484	\$21,459	\$27,670	\$35,000	\$35,000
<b>Business Unit Total: 2912 - CCCDA Training</b>		<b>\$32,484</b>	<b>\$33,051</b>	<b>\$27,670</b>	<b>\$35,000</b>	<b>\$35,000</b>

Business Unit: 2913 - Special Projects						
400.050	Carry Over (use of fund balance)	\$0	\$0	\$0	\$500,000	\$0.00
615.020	Surcharges 911	\$0	\$0	\$0	\$0	\$0
615.030	Surcharges Local Service	\$0	\$9,196	\$0	\$0	\$0
676.000	Reimbursements Miscellaneous	\$0	\$17,396	\$0	\$0	\$0
696.030	Proceeds Loan	\$0	\$0	\$0	\$0	\$0
<b>Business Unit Total: 2913 - Special Projects</b>		<b>\$0</b>	<b>\$26,592</b>	<b>\$0</b>	<b>\$500,000</b>	<b>\$0</b>
<b>Revenues Total</b>		<b>\$3,606,179</b>	<b>\$3,408,771</b>	<b>\$3,353,285</b>	<b>\$3,822,478</b>	<b>\$3,899,919</b>

Account Number	Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Amend Budget	2019 PROPOSED Budget
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### EXPENDITURES

Business Unit: 2911 - Dispatch Operations						
<i>Personnel Services</i>						
702.020	Salaries Regular	\$1,511,416	\$1,390,375	\$1,515,612	\$1,706,382	\$1,757,573
702.030	Salaries Overtime	\$98,566	\$145,872	\$116,515	\$95,000	\$85,000

702.050	Salaries S & A	\$21,784	\$13,816	\$16,825	\$13,000
704.030	Other Pay Bereavement	\$2,297	\$3,149	\$5,221	\$3,500
706.000	Termination Pay Expense	\$8,208	\$7,450	\$1,805	\$7,000
710.000	Payment in Lieu Insurance	\$25,569	\$28,341	\$42,556	\$34,000
715.020	Allowance Auto	\$4,950	\$4,900	\$4,800	\$4,800
715.030	Allowance Cell Phone	\$2,640	\$2,240	\$2,880	\$2,880

**Fringe Benefits**

719.000	Worker's Comp Expense	\$7,341	\$6,813	\$6,483	\$8,000
720.010	Insurance Benefits Hospitalization	\$398,348	\$420,594	\$349,674	\$411,000
720.020	Insurance Benefits Dental	\$19,551	\$18,527	\$17,230	\$21,500
720.030	Insurance Benefits Vision	\$3,957	\$4,395	\$6,001	\$5,300
720.040	Insurance Benefits Life	\$1,590	\$1,123	\$1,180	\$1,800
720.050	Insurance Benefits Unemployment	\$313	\$1,728	\$6,778	\$1,000
721.000	Social Security Expense	\$124,113	\$117,873	\$125,601	\$140,000
725.010	Retirement CCCDA MERS DB	\$10,515	\$30,865	\$27,816	\$36,000
725.020	Retirement CCCDA MERS DC	\$56,827	\$57,529	\$70,137	\$72,000

**Supplies**

727.000	Office Supplies Expense	\$6,893	\$6,554	\$3,868	\$7,000
730.000	Maintenance Supplies Expense	\$566	\$510	\$675	\$1,500
740.000	Uniform Supplies Expense	\$2,116	\$1,617	\$1,233	\$3,000
760.000	Kitchen Supplies Expense	\$191	\$11	\$325	\$500
764.000	Food Supplies Expense	\$87	\$263	\$108	\$300

**Other Services & Charges**

801.010	Contractual Services Misc	\$205,963	\$216,804	\$227,195	\$247,160
805.070	Professional Services Audit Fees	\$8,000	\$5,245	\$5,300	\$6,000
810.000	Administrative Fees Expense	\$35,835	\$35,835	\$35,835	\$36,500
813.010	Legal Fees Misc	\$2,000	\$3,225	\$3,135	\$5,000
820.010	Interpreter Fees Misc	\$0	\$0	\$0	\$500
835.020	Medical Services Employee Physical Exams	\$1,279	\$719	\$1,180	\$1,000
835.030	Medical Services Drug Testing	\$35	\$74	\$0	\$500
850.020	Communications Cell Phone Service	\$0	\$0	\$0	\$0
850.030	Communications Telephone Service	\$15,513	\$16,689	\$16,315	\$25,000
850.060	Communications Internet Service	\$7,308	\$7,422	\$7,308	\$9,500
850.070	Communications Copying	\$1,106	\$365	\$754	\$2,400
850.080	Communications Mailing	\$574	\$499	\$200	\$1,000
870.010	Travel Expense Other	\$10,228	\$7,264	\$5,775	\$14,000
870.020	Travel Expense Mileage	\$1,438	\$1,730	\$1,945	\$2,800
870.030	Travel Expense Training	\$3,566	\$3,493	\$6,584	\$6,000
871.010	Education Expense	\$3,155	\$1,884	\$1,628	\$6,000
900.000	Printing Expense	\$669	\$159	\$0	\$1,500
905.000	Advertising Expense	\$1,047	\$1,756	\$1,127	\$1,500
915.000	Subscription Fees Expense	\$2,286	\$2,590	\$918	\$2,750

920.010	Utilities Gas	\$1,421	\$1,397	\$1,581	\$2,000
920.020	Utilities Electricity	\$35,600	\$38,551	\$37,057	\$36,000
934.010	Maintenance Equipment	\$8,030	\$6,708	\$6,361	\$10,000
940.030	Rentals Building/Office	\$30,206	\$30,206	\$30,206	\$30,206
955.000	Miscellaneous Operating Expense	\$6,330	\$3,140	\$7,331	\$7,000
958.010	Insurance Premium	\$28,727	\$28,790	\$15,060	\$31,000
964.010	Refunds and Rebates Expense	\$0	\$0	\$0	\$0
<b>Capital Outlay</b>					
976.000	Project Costs Expense	\$2,355	\$2,355	\$0	\$7,000
980.000	Equipment Equipment	\$196,422	\$106,437	\$96,428	\$200,000
980.010	Equipment Small Equipment	\$21,735	\$27,123	\$7,848	\$20,000
<b>Debt Service</b>					
991.010	Loans Principal	\$5,000	\$0	\$0	\$0
991.020	Loans Interest	\$11,697	\$0	\$0	\$0
992.010	Leases Principal	\$450,000	\$0	\$0	\$0
992.020	Leases Interest	-\$19,278	\$0	\$0	\$0
<b>Business Unit Total: 2911 - Dispatch Operations</b>		<b>\$3,386,085</b>	<b>\$2,815,005</b>	<b>\$2,840,394</b>	<b>\$3,287,778</b>

<b>Business Unit: 2912 - CCCDA Training</b>					
<b>Personnel Services</b>					
702.020	Salaries Regular	\$7,000	\$0	\$0	\$7,000
702.030	Salaries Overtime	\$3,500	\$0	\$0	\$3,500
<b>Other Services &amp; Charges</b>					
870.010	Travel Expense Other	\$4,839	\$6,176	\$6,707	\$7,000
870.020	Travel Expense Mileage	\$2,391	\$1,916	\$2,568	\$3,000
870.030	Travel Expense Training	\$13,734	\$13,366	\$18,395	\$14,500
<b>Business Unit Total: 2912 - CCCDA Training</b>		<b>\$31,464</b>	<b>\$21,458</b>	<b>\$27,670</b>	<b>\$35,000</b>

<b>Business Unit: 2913 - Special Projects</b>					
<b>Other Services &amp; Charges</b>					
801.010	Contractual Services Misc	\$27,132	\$25,000	\$0	\$0
980.000	Equipment Equipment	\$0	\$151,291	\$222,396	\$500,000
<b>Business Unit Total: 2913 - Special Projects</b>		<b>\$27,132</b>	<b>\$176,291</b>	<b>\$222,396</b>	<b>\$500,000</b>

<b>Expenditures Total</b>		<b>\$3,444,681</b>	<b>\$3,012,754</b>	<b>\$3,090,460</b>	<b>\$3,822,778</b>
					<b>\$3,899,919</b>



# 2911

	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Amend Budget	2019 PROPOSED Budget
<b>Dispatch Operations SUMMARY</b>					
Revenue Grand Totals:	3,915,204	3,573,696	3,266,839	3,325,004	\$3,864,919
Expenditure Grand Totals:	(3,530,940)	(2,815,005)	(2,796,210)	(3,325,004)	\$3,864,919
<b>2911 - Dispatch Operations Net:</b>	<b>384,264</b>	<b>758,691</b>	<b>470,629</b>	<b>0</b>	<b>\$0</b>

# 2912

	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Amend Budget	2019 PROPOSED Budget
<b>CCCDA Training SUMMARY</b>					
Revenue Grand Totals:	44,076	31,464	21,458	35,000	\$35,000
Expenditure Grand Totals:	(31,464)	(21,458)	(27,670)	(35,000)	(\$35,000)
<b>2912 - CCCDA Training Net:</b>	<b>12,612</b>	<b>10,006</b>	<b>(6,212)</b>	<b>0</b>	<b>\$0</b>

# 2913

	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Amend Budget	2019 PROPOSED Budget
<b>Special Projects SUMMARY</b>					
Revenue Grand Totals:	0	27,132	176,291	123,708	\$0
Expenditure Grand Totals:	(27,132)	(176,291)	(222,396)	(500,000)	\$0
<b>2913 - Special Projects Net:</b>	<b>(27,132)</b>	<b>(149,159)</b>	<b>(46,105)</b>	<b>(376,292)</b>	<b>\$0</b>

# All Units

	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2018 Amend Budget	2019 PROPOSED Budget
<b>NET SUMMARY</b>					
Revenue Grand Totals:	3,959,280	3,600,828	3,464,590	3,483,712	\$3,899,919
Expenditure Grand Totals:	(3,575,016)	(3,450,067)	(2,993,960)	(3,483,712)	\$3,899,919
<b>Net Grand Totals:</b>	<b>384,264</b>	<b>150,761</b>	<b>470,630</b>	<b>0</b>	<b>\$0</b>

**BUDGET COMPARISON: Pre Consolidation Costs - Last 5 Years - Next 5 Years**

2019 Operations	2007 Monies 'Proforma Budget'		2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 AMENDED BUDGET	2019 PROPOSED BUDGET	2020 EST.	2021 EST.	2022 EST.	2023 EST.	2024 EST.
	REVENUES												
USE OF FUND BALANCE:			\$ 305,634				\$ 213,126	\$ 1,082,789	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000
Charges for Services:													
FOIA Fees		\$ 939		\$ 679	\$ 16	\$ 159							
State 911 Surcharge	\$ 240,000	\$ 308,348	\$ 308,348	\$ 307,565	\$ 308,160	\$ 310,257	\$ 308,000	\$ 308,000	\$ 310,000	\$ 312,000	\$ 312,000	\$ 314,000	\$ 314,000
Local 911 Surcharge	\$ 905,469	\$ 800,303	\$ 800,303	\$ 778,426	\$ 776,434	\$ 766,413	\$ 778,000	\$ 773,000	\$ 774,000	\$ 775,000	\$ 776,000	\$ 777,000	\$ 778,000
Serv. Charge: CFS Formula	\$ 2,557,105	\$ 2,469,000	\$ 2,469,000	\$ 2,471,395	\$ 2,262,500	\$ 2,228,577	\$ 1,969,772	\$ 1,682,050	\$ 1,732,511	\$ 1,784,486	\$ 1,838,021	\$ 1,893,162	\$ 1,949,956
Serv. Charge: Other		\$ 15,350				\$ 17,580	\$ 17,580	\$ 17,580	\$ 17,580	\$ 17,580	\$ 17,580	\$ 17,580	\$ 17,580
Interest & Rents		\$ 1,075		\$ 1,075	\$ 2,018	\$ 2,785	\$ 1,000	\$ 1,500	\$ 1,500	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
Other Revenues		\$ 14,555		\$ 14,555			\$ 1,000	\$ 1,500	\$ 1,500	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
<b>REVENUE TOTALS:</b>		<b>\$ 3,702,574</b>	<b>\$ 3,609,570</b>	<b>\$ 3,573,695</b>	<b>\$ 3,349,128</b>	<b>\$ 3,325,771</b>	<b>\$ 3,287,478</b>	<b>\$ 3,864,919</b>	<b>\$ 3,085,591</b>	<b>\$ 3,140,066</b>	<b>\$ 3,194,601</b>	<b>\$ 3,252,742</b>	<b>\$ 3,310,536</b>
<b>EXPENSES</b>													
Personnel Services	\$ 1,700,000	\$ 1,649,333	\$ 1,675,430	\$ 1,596,144	\$ 1,706,216	\$ 1,866,562	\$ 1,913,753	\$ 1,952,028	\$ 1,991,068	\$ 2,030,889	\$ 2,071,507	\$ 2,112,937	\$ 2,112,937
Fringe Benefits	\$ 610,000	\$ 569,309	\$ 622,527	\$ 659,452	\$ 610,903	\$ 696,600	\$ 659,200	\$ 620,000	\$ 623,000	\$ 626,000	\$ 626,000	\$ 629,000	\$ 632,000
Supplies	\$ 10,000	\$ 9,031	\$ 9,853	\$ 8,955	\$ 6,211	\$ 12,000	\$ 12,300	\$ 8,000	\$ 8,300	\$ 8,600	\$ 8,600	\$ 8,900	\$ 9,200
Other Services & Charges	\$ 267,834	\$ 136,442	\$ 127,060	\$ 132,172	\$ 119,566	\$ 170,950	\$ 199,550	\$ 130,000	\$ 135,000	\$ 137,000	\$ 137,000	\$ 140,000	\$ 142,000
Refunds & Rebates													
Administrative Fees	\$ 49,240	\$ 49,240	\$ 49,240	\$ 35,835	\$ 35,835	\$ 36,204	\$ 36,000	\$ 37,000	\$ 37,000	\$ 37,000	\$ 37,000	\$ 37,000	\$ 37,000
Rent/Lease Building	\$ 25,000	\$ 28,079	\$ 28,079	\$ 30,206	\$ 30,206	\$ 30,206	\$ 30,206	\$ 30,206	\$ 32,000	\$ 32,000	\$ 32,000	\$ 32,000	\$ 32,000
Contractual Services	\$ 315,000	\$ 225,296	\$ 205,963	\$ 216,804	\$ 227,195	\$ 225,644	\$ 235,910	\$ 236,000	\$ 237,000	\$ 238,000	\$ 238,000	\$ 239,000	\$ 240,000
Capital Outlay	\$ 121,773	\$ 396,996	\$ 225,900	\$ 116,640	\$ 122,765	\$ 247,160	\$ 263,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000
Debt Service	\$ 460,000	\$ 723,911	\$ 447,419				\$ 515,000						
<b>EXPENSE TOTALS:</b>	<b>\$ (3,558,847)</b>	<b>\$ (3,787,637)</b>	<b>\$ (3,391,471)</b>	<b>\$ (2,796,208)</b>	<b>\$ (2,858,897)</b>	<b>\$ (3,285,326)</b>	<b>\$ (3,864,919)</b>	<b>\$ (3,165,028)</b>	<b>\$ (3,213,368)</b>	<b>\$ (3,259,489)</b>	<b>\$ (3,307,407)</b>	<b>\$ (3,355,137)</b>	<b>\$ (3,355,137)</b>
<b>2911 TOTALS:</b>		<b>\$ (178,067)</b>	<b>\$ 182,224</b>	<b>\$ 552,920</b>	<b>\$ 466,874</b>	<b>\$ 2,152</b>	<b>\$ -</b>	<b>\$ (79,437)</b>	<b>\$ (73,302)</b>	<b>\$ (64,888)</b>	<b>\$ (54,665)</b>	<b>\$ (44,601)</b>	<b>\$ (44,601)</b>
2912 TRAINING FUND													
REVENUE	\$ 26,464	\$ 44,076	\$ 31,464	\$ 21,458	\$ 176,292	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000
EXPENSE	\$ (26,464)	\$ (44,076)	\$ (31,464)	\$ (21,458)	\$ (176,292)	\$ (35,000)	\$ (35,000)	\$ (35,000)	\$ (35,000)	\$ (35,000)	\$ (35,000)	\$ (35,000)	\$ (35,000)
<b>SUBTOTAL:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
2913 SPECIAL PROJECTS													
REVENUE	\$ 250,000	\$ 250,000	\$ 27,132	\$ 27,132	\$ 176,292	\$ 176,292							
EXPENSE	\$ (458,487)	\$ (458,487)	\$ (27,132)	\$ (27,132)	\$ (176,292)	\$ (176,292)							
<b>SUBTOTAL:</b>	<b>\$ (208,487)</b>	<b>\$ (208,487)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>GRAND TOTAL:</b>		<b>\$ (386,554)</b>	<b>\$ 182,224</b>	<b>\$ 552,920</b>	<b>\$ 466,874</b>	<b>\$ 2,152</b>	<b>\$ -</b>	<b>\$ (79,437)</b>	<b>\$ (73,302)</b>	<b>\$ (64,888)</b>	<b>\$ (54,665)</b>	<b>\$ (44,601)</b>	<b>\$ (44,601)</b>
<b>BEG. FUND BALANCE:</b>	<b>\$ 831,262</b>	<b>\$ 1,674,938</b>	<b>\$ 1,119,940</b>	<b>\$ 1,672,860</b>	<b>\$ 2,139,734</b>	<b>\$ 1,548,023</b>	<b>\$ 834,897</b>	<b>\$ 755,460</b>	<b>\$ 682,158</b>	<b>\$ 617,270</b>	<b>\$ 562,605</b>	<b>\$ 518,004</b>	<b>\$ 518,004</b>



**CALHOUN COUNTY CONSOLIDATED DISPATCH AUTHORITY  
GOVERNING BOARD OF DIRECTORS  
Board Policies and Practices**

CCFDA Approved: August 10, 2010

**FUND BALANCE AND RESERVES POLICY**

**PURPOSE**

To establish appropriate levels of reserves within various funds and fund types of CCCDA. The levels described in this policy are designed to ensure that adequate cash flows are maintained for operations, that adequate reserves are maintained for contingency and emergency expenditures, and that adequate fund levels are maintained for the continuation of the services provided by CCCDA.

**POLICY**

CCFDA shall strive to maintain an unreserved fund balance between 20 and 25% of the average annual general operating expenditures of the previous three (3) fiscal years.

**2019 Fiscal Year Budget and Fund Balance Status**

2015	Operating Expenditures	\$3,450,074
2016	Operational Expenditures	\$2,993,479
2017	Operational Expenditures	\$3,110,591
	Total expenditures over last 3 years	\$9,554,144
	Average expenditures over last 3 years	\$3,184,714
		<b>Fiscal Reserve:</b>
	Policy minimum: 20%	<b>\$636,942</b>
	Policy maximum: 25%	<b>\$796,178</b>
	Fund balance as of 12/31/2017	<b>\$1,878,967</b>
	Fund balance to "use" to stay within policy	<b>\$1,082,789</b>