

Steve Hinkley, Chairperson	Calhoun County Sheriff's Office
Ryan Harvey, Vice-Chairperson	Township Association
Dan Strowbridge	Calhoun County Board of Commissioners
Toby Baker	Michigan State Police
Eric Krause	City of Albion
Vacant	Area Metropolitan Services Agency
Shannon Bagley	City of Battle Creek – Seat #1
Patrick O'Donnell	City of Battle Creek – Seat #2
Scott Wolfersberger	City of Marshall

Roll Call

Elect Interim-Chair – To preside for this meeting only.

Pledge of Allegiance

Agenda Approval

Public Comments – 3-minute limit per person; see [public comment policy](#).

Meeting Minutes Approval

1. June 10, 2025 - Regular Meeting.

Consent Agenda

1. Excuse absent board members.
2. Routine agreements, invoices, and reimbursements.
3. Check register and accounts payable.
4. Reports and items to file.

Report from the Executive Director

Old Business - None

New Business

1. Change Order 13 – Subscriber Software Updates.
2. Purchase Portable Data Network from INS.
3. Purchase Spare Radio Batteries from Chrouch Communications.
4. Contribution to MERS Surplus Division.

Board Member Comments

Adjournment



Consolidated Dispatch Authority

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

CALHOUNMI911.GOV

 CALHOUNCO911

 CALHOUNCO911

CALHOUN COUNTY CONSOLIDATED DISPATCH AUTHORITY
Governing Board of Directors
June 10, 2025 at 2:30 PM
Calhoun County Administrative Building- Law Library
315 W Green St, Marshall MI 49068

The meeting was called to order by Chair Steve Hinkley at 2:33 PM

ROLL CALL:

Directors Present:

Ryan Harvey, Vice-Chair
Eric Krause, City of Albion
Toby Baker, Michigan State Police
Dan Strowbridge, County Board of Commissioners
Patrick O'Donnell, City of Battle Creek (Seat #2)

Directors Excused:

Steve Hinkley, Chairperson
Shannon Bagley, City of Battle Creek (Seat #1)
Scott Wolfersberger, City of Marshall
Vacant, Area Metropolitan Services Agency

Others Present:

Michael Armitage, CCCDA
Robert Stahelin, CCCDA
Regan Lucas, CCCDA
Kate Chism, CCCDA

PLEDGE OF ALLEGIANCE

AGENDA APPROVAL A motion was made by Eric Krause approve the June 10, 2025, CCCDA Governing Board agenda. The motion was seconded by Toby Baker.

All were in favor.

Motion was approved.

PUBLIC COMMENTS- Three-minute limit per person; see public comment policy.

None.

MEETING MINUTES

1. A motion was made by Patrick O'Donnell to accept the May 13, 2025, CCCDA Governing Board minutes. The motion was seconded by Dan Strowbridge.

All were in favor.

Motion was approved.

CONSENT AGENDA

The following items were listed on the Board's consent agenda:

1. Excuse Absent Board Members
2. Routine Agreements, Invoices, and Reimbursements
3. Check Register and Accounts Payable
4. Reports and Items to File

A motion was made by Eric Krause to approve the June 10, 2025, Consent Agenda. The motion was seconded by Dan Strowbridge.

All were in favor.

Motion was approved.

EXECUTIVE DIRECTOR'S REPORT

Highlights from the Executive Director's report were shared.

1. Radio Update: Fire radio distribution has take place.
2. Storms: Major storms took place on May 15. Statistics are difficult to nail down, but over 900 calls came in from Kalamazoo County prior to the storm reaching Calhoun. Approximately 1,000 calls were passed on to other centers during the storm. Our center was fully staffed, with extra staff brought in ahead.

3. Young Hero Award: Christy Kubasiak was named at a state conference in May as the call taker for the Young Hero Award.
4. Launch: Successful launch today. There is a punch list of items to be completed.

OLD BUSINESS

None.

NEW BUSINESS

1. Resolution 20025-007: PTO Payout: This would allow staff with sufficient PTO balances to make a one time cash out of up to 80 hours. The County offers this annually. It would reduce liability, and the budget can accommodate it. A motion was made by Dan Strowbridge to adopt Resolution 2025-007. The motion was seconded by Eric Krause.
All were in favor.
The motion passed.
2. Unication Pager Purchase: During the radio project, it was discovered that there were more pagers needed for fire departments than was were originally ordered. This would be a bond covered purchase. The quote was given prior to the price increase and they will honor the quote. There was a brief discussion on pager use vs personal cell phone app use. A motion was made by Dan Strowbridge to approve the purchase of 13 additional pages from Chrouch Communications. The motion was seconded by Patrick O'Donnell.
All were in favor.
The motion passed.
3. Lakeview School Tower Agreement: This is old tower equipment moving to the new tower. The lease terms are similar. The old lease did not cover a removal notice of equipment. A motion was made by Patrick O'Donnell to approve the agreement with Lakeview Schools. The motion was seconded by Dan Strowbridge.
All were in favor.
The motion passed.

BOARD COMMENTS

Patrick O'Donnell shared appreciation to staff for storm coverage.

ADJOURNMENT

The meeting was adjourned at 2:49 PM.

Consent Agenda

July 8, 2025

1. Excuse Absent Board Members (approve)

No pages attached.

2. Routine Agreements, Invoices, and Reimbursements (approve)

- a. MPSCS Monitoring and Labor - \$19,581.82

3. Check Register and Accounts Payable (approve)

4. Reports and Items for File:

- a. Year-to-Date Budget Performance Report
- b. MPSCS Credit Balance Report
- c. Latest Approved TAC Minutes
- d. General Correspondence:
 - 2024 Pension Report (Form 5572)
 - 2024 MERS Report



STATE OF MICHIGAN
OFFICE OF MICHIGAN'S PUBLIC SAFETY COMMUNICATIONS SYSTEM
LANSING

Calhoun County Consolidation Dispatch
315 W. Green St
Marshall, MI 49068

Invoice #: MPSCS-INF-2508
Date Issued: 7/02/2025
Payment Due: 8/02/2025

Dear Tower Administrator:

This invoice covers the cost of tower maintenance for the period 01/01/2024 -12/31/2024. The charges reflect the annual monitoring fee of \$10,369.19 per tower, plus direct labor, services and materials. Please see the attachment for details.

NEW: RF Tower Dispatch Sites

Please note: During the 2024 Infrastructure Billing Period, MPSCS identified inconsistencies in Monitoring Fees associated with **RF Tower Sites** located at Dispatch Sites (sites containing 700/800 MHz equipment). In order to smooth the transition to proper classification, MPSCS will charge 1/3 fee in 2025, 2/3 fee in 2026, and full fee in 2027. There is not a Monitoring Fee associated with Dispatch Sites with a MW connection or Fiber connection into the MPSCS backhaul network.

2024 MPSCS INFRASTRUCTURE MONITORING & MAINTENANCE BILLED IN 2025								
Agency	Site #	RF	# Day	Site Alarm Monitor Fee	Labor	Services	Parts	Total
13-INFR-025 Calhoun County								
Dispatch	5701				\$ 98.24			\$ 98.24
Calhoun Co (MPSCS)	5704	RF						\$ -
Battle Creek City	5706	RF	365	\$ 10,369.19	\$ 9,082.92		\$ 31.47	\$ 19,483.58
TOTALS				\$ 10,369.19	\$ 9,181.16	\$ -	\$ 31.47	\$ 19,581.82

Please make checks payable to the State of Michigan, include invoice number on the check, and mail to this address:

DTMB/Financial Services
Cashier Unit
P.O. Box 30681
Lansing, Michigan 48909-8181

Please include a copy of this invoice with payment.

For questions regarding this billing, please send a detailed email to Kate Jannereth at JannerethK@michigan.gov

Claims Payable 06/09/25 - 07/05/25

Payment Date Range 06/09/25 - 07/05/25

Vendor	Invoice No.	Invoice Desc	Status	Invoice Date	Due Date	G/L Date	Payment Date	Invoice Amount
Fund 261 - 911 Service Fund								
Org 261320 - Training								
Account 261320-810000 - Education & Training								
3884 - BOUCK CORPORATION	2992	Advanced Alerts Stahelin	Paid by Check # 1010022	06/02/2025	07/02/2025	06/02/2025	06/10/2025	\$150.00
Account 261320-810000 - Education & Training Totals							Invoice Transactions 1	\$150.00
Org 261320 - Training Totals							Invoice Transactions 1	\$150.00
Org 261325 - Dispatch								
Account 261325-718060 - Retirement CDA MERS DB								
1036 - MERS	May 25 Dispatch DB	May 2025 MERS DB Dispatch	Paid by EFT # 2809	06/11/2025	07/11/2025	06/11/2025	06/12/2025	\$24,963.00
Account 261325-718060 - Retirement CDA MERS DB							Invoice Transactions 1	\$24,963.00
Account 261325-728000 - Office Supplies								
1939 - AF SOLUTIONS AND SERVICES LLC	398	Printer supplies	Paid by EFT # 6177	06/09/2025	07/09/2025	06/13/2025	06/17/2025	\$544.00
5434 - STAPLES BUSINESS ADVANTAGE	7005528116	May Supplies	Paid by EFT # 6184	05/31/2025	06/30/2025	06/13/2025	06/17/2025	\$172.92
Account 261325-728000 - Office Supplies Totals							Invoice Transactions 2	\$716.92
Account 261325-740000 - Uniform Supplies Expense								
11539 - MARSHALL CUSTOM EMBROIDERY/FUG	12148	Spring/Summer uniform Order	Paid by EFT # 6407	05/30/2025	05/30/2025	06/20/2025	07/02/2025	\$2,914.00
Account 261325-740000 - Uniform Supplies Expense							Invoice Transactions 1	\$2,914.00
Account 261325-801000 - Contractual Services								
10312 - CENTRALSQUARE TECHNOLOGIES LLC	438618	Milestone 2 - 20% of Implementation	Paid by EFT # 6077	05/28/2025	06/27/2025	06/02/2025	06/10/2025	\$3,822.00
10312 - CENTRALSQUARE TECHNOLOGIES LLC	438719	Freedom Base- 8/26/25-6/4/26	Paid by EFT # 6077	05/28/2025	08/25/2025	06/02/2025	06/10/2025	\$99.80
7543 - DJ LAWN & LANDSCAPING LLC	30457	April/May Tower Site mowing	Paid by EFT # 6306	05/31/2025	06/30/2025	06/20/2025	06/24/2025	\$1,183.00
6480 - MASTERCARE INSTITUTE	11166	Reconnect team meeting 3/31/25	Paid by Check # 1010019	04/25/2025	05/25/2025	06/02/2025	06/10/2025	\$1,800.00

6480 - MASTERCARE INSTITUTE	11173	Restoration wksp 5/29 and 6/2	Paid by Check # 1010019	06/04/2025	07/04/2025	06/02/2025	06/10/2025	\$4,710.00
5443 - STATE OF MICHIGAN	551-658749	AVPN-3 way line 4/1-6/30	Paid by Check # 1010023	06/03/2025	09/01/2025	06/02/2025	06/10/2025	\$1,800.00
10146 - COMMUNICATIONS VENTURE CORPORATION	20526	4/1/25-3/31/26 MEVO Year 4 Services	Paid by Check # 1010309	03/28/2025	04/27/2025	06/27/2025	07/02/2025	\$3,343.15
Account 261325-801000 - Contractual Services Totals							Invoice Transactions 7	\$16,757.95
Account 261325-810000 - Education & Training								
4767 - MEDICAL PRIORITY CONSULTANTS INC	SIN404421	Ruttan EMD Cert	Paid by EFT # 6183	04/24/2025	05/24/2025	06/13/2025	06/17/2025	\$425.00
3884 - BOUCK CORPORATION	2996	Advanced Alerts Tina	Paid by Check # 1010166	06/11/2025	07/11/2025	06/13/2025	06/17/2025	\$150.00
Account 261325-810000 - Education & Training Totals							Invoice Transactions 2	\$575.00
Account 261325-813010 - Legal Fees Misc								
1435 - McGINTY, HITCH, PERSON, ANDERSON & REVORE, P.C.	10561	May services	Paid by EFT # 6075	06/03/2025	07/04/2025	06/02/2025	06/10/2025	\$490.00
Account 261325-813010 - Legal Fees Misc Totals							Invoice Transactions 1	\$490.00
Account 261325-820010 - Interpreter Fees Misc								
3683 - LANGUAGE LINE SERVICES	11626073	May services	Paid by Check # 1010020	05/31/2025	06/30/2025	06/02/2025	06/10/2025	\$27.51
Account 261325-820010 - Interpreter Fees Misc Totals							Invoice Transactions 1	\$27.51
Account 261325-850030 - Communications Telephone								
1080 - PENINSULA FIBER NETWORK LLC	50041521	00060798-9 June	Paid by EFT # 6182	06/01/2025	06/30/2025	06/13/2025	06/17/2025	\$750.00
1233 - AT&T	8848132019	831-001-0449 031	Paid by Check # 1010251	06/07/2025	07/07/2025	06/20/2025	06/24/2025	\$477.88
1233 - AT&T	4213952016	831-001-0449 044	Paid by Check # 1010252	06/07/2025	07/07/2025	06/20/2025	06/24/2025	\$470.28
Account 261325-850030 - Communications Telephone							Invoice Transactions 3	\$1,698.16
Account 261325-850060 - Communications Internet								
5811 - VERIZON WIRELESS	6114240810	342007071-00001 4/24-5/23	Paid by Check # 1010024	05/23/2025	06/15/2025	06/02/2025	06/10/2025	\$114.03
Account 261325-850060 - Communications Internet							Invoice Transactions 1	\$114.03
Account 261325-861000 - Travel								
2069 - REGAN LUCAS	RL52325	Conference Travel Reimbursement	Paid by Check # 1010021	05/23/2025	06/02/2025	06/02/2025	06/10/2025	\$54.01
Account 261325-861000 - Travel Totals							Invoice Transactions 1	\$54.01

2069 - REGAN LUCAS	RL52325	Account 261325-861004 - Mileage		Conference Travel Reimbursement	Paid by Check # 1010021	05/23/2025	06/02/2025	06/02/2025	06/10/2025	\$235.20
				Account 261325-861004 - Mileage Totals		Invoice Transactions 1				\$235.20
10393 - WEX BANK	104877581	Account 261325-873020 - Vehicle Expense Fuel		FUEL USAGE MAY 2025	Paid by EFT # 2794	06/05/2025	06/15/2025	06/09/2025	06/12/2025	\$89.17
				Account 261325-873020 - Vehicle Expense Fuel Totals		Invoice Transactions 1				\$89.17
1981 - CONSUMERS ENERGY	206526074145	Account 261325-921000 - Electricity		1030 0828 9730 Bedford Rd 4/269- 5/28	Paid by EFT # 6072	05/28/2025	06/20/2025	06/02/2025	06/10/2025	\$69.17
1981 - CONSUMERS ENERGY	203678803035	1001 0511 4381	Paid by EFT #	Hubbard 4/30- 5/19	6073	05/29/2025	06/23/2025	06/02/2025	06/10/2025	\$384.91
1981 - CONSUMERS ENERGY	205013604207	1000 5300 4964	Paid by EFT #	Meachem 4/25- 5/26	6074	05/26/2025	06/18/2025	06/02/2025	06/10/2025	\$362.25
1981 - CONSUMERS ENERGY	204746652756	1000 5433 6795	Paid by EFT #	10 1/2 Mile Rd 5/6-6/4	6179	06/04/2025	06/27/2025	06/13/2025	06/17/2025	\$154.99
1981 - CONSUMERS ENERGY	202254954653	1000 8203 3174	Paid by EFT #	John Patterson 5/1/25-6/2/25	6180	06/02/2025	06/25/2025	06/13/2025	06/17/2025	\$139.75
1865 - CITY OF MARSHALL	3100880000725	3100880000 5/2- 6/2 18 1/2 Mile Rd	Paid by EFT #	6303		06/02/2025	07/11/2025	06/20/2025	06/24/2025	\$128.46
1981 - CONSUMERS ENERGY	204479698541	1000 7586 7869	Paid by EFT #	Walnut 5/14-6/12	6304	06/12/2025	07/07/2025	06/20/2025	06/24/2025	\$59.38
1981 - CONSUMERS ENERGY	203945770658	1001 0351 5621	Paid by EFT #	24 1/2 Mile Rd 5/14-6/12	6305	06/12/2025	07/07/2025	06/20/2025	06/24/2025	\$463.74
1865 - CITY OF MARSHALL	2806000003 0525	ACCT# 2806000003 05/02/25- 06/03/25	Paid by EFT #	6333		06/04/2025	07/04/2025	06/18/2025	06/24/2025	\$2,178.40

1981 - CONSUMERS ENERGY	205191613180	1001 0473 5541 5/16-6/16 13 1/2 Mile Rd	Paid by EFT # 6403	06/16/2025	07/09/2025	06/27/2025	07/02/2025	\$498.47
1981 - CONSUMERS ENERGY	206348197787	1000 5482 0483 5/16-6/16 D Dr N	Paid by EFT # 6404	06/16/2025	07/09/2025	06/27/2025	07/02/2025	\$189.43
1981 - CONSUMERS ENERGY	206170358091	1000 5300 5110 5/19-6/17 B Dr S	Paid by EFT # 6405	06/17/2025	07/11/2025	06/27/2025	07/02/2025	\$204.70
1981 - CONSUMERS ENERGY	202165968876	1000 5358 6192 5/20-6/18 Four Mile Rd	Paid by EFT # 6406	06/18/2025	07/11/2025	06/27/2025	07/02/2025	\$53.74
Account 261325-921000 - Electricity Totals						Invoice Transactions 13		\$4,887.39
Account 261325-922000 - Natural Gas								
5167 - SEMCO ENERGY, INC.	0359518.500625	0359518.500 27 Mile RD 4/15- 5/15	Paid by EFT # 6076	05/15/2025	06/18/2025	06/02/2025	06/10/2025	\$19.94
5167 - SEMCO ENERGY, INC.	0366822.500725	0366822.500 John Patterson 5/1-6/3	Paid by EFT # 6307	06/03/2025	07/03/2025	06/20/2025	06/24/2025	\$19.94
5167 - SEMCO ENERGY, INC.	0317738.501725	0317738.501 Rittenhouse 4/30- 6/2	Paid by EFT # 6308	06/02/2025	07/02/2025	06/20/2025	06/24/2025	\$21.23
5167 - SEMCO ENERGY, INC.	0312111.501725	0312111.501 Meachem 4/30- 6/2	Paid by EFT # 6309	06/02/2025	07/02/2025	06/20/2025	06/24/2025	\$123.82
5167 - SEMCO ENERGY, INC.	0387467.500725	0387467.500 Hubbard 5/2-6/4	Paid by EFT # 6409	06/04/2025	07/07/2025	06/27/2025	07/02/2025	\$150.20
5167 - SEMCO ENERGY, INC.	0354886.500725	0354886.500 5/12-6/11 Bedford Rd	Paid by EFT # 6410	06/11/2025	07/11/2025	06/27/2025	07/02/2025	\$21.23
9839 - MICHIGAN GAS UTILITIES	5524949761	0506642759- 00001 5/21-6/23 Walnut St	Paid by Check # 1010310	06/23/2025	07/16/2025	06/27/2025	07/02/2025	\$44.65
Account 261325-922000 - Natural Gas Totals						Invoice Transactions 7		\$401.01
Account 261325-955000 - Miscellaneous								
1858 - CINTAS	5273564505	June Med cabinet refill	Paid by EFT # 6071	06/04/2025	07/04/2025	06/02/2025	06/10/2025	\$218.10
1429 - BESCO WATER TREATMENT INC	886021307	CCCDA Water Delivery	Paid by EFT # 6178	06/12/2025	07/12/2025	06/13/2025	06/17/2025	\$10.50
Account 261325-955000 - Miscellaneous Totals						Invoice Transactions 2		\$228.60
Account 261325-958010 - Insurance Premium								

4173 - MICHIGAN MUNICIPAL RISK MGT	M0001530725	M0001530 1/14/25-1/14/26	Paid by EFT # 6181	06/02/2025	07/17/2025	06/13/2025	06/17/2025	\$7,490.00
4173 - MICHIGAN MUNICIPAL RISK MGT	R0001530725	R0001530 1/14/25-1/14/26	Paid by EFT # 6181	06/02/2025	07/17/2025	06/13/2025	06/17/2025	\$1,500.00
Account 261325-958010 - Insurance Premium Totals							Invoice Transactions 2	\$8,990.00
Account 261325-981000 - Capital Outlay								
1749 - CHROUCH COMMUNICATIONS, INC	12836400	Single-Unit Chargers	Paid by EFT # 6402	06/20/2025	07/20/2025	06/27/2025	07/02/2025	\$9,912.50
1749 - CHROUCH COMMUNICATIONS, INC	12850300	Pagers	Paid by EFT # 6402	06/16/2025	07/16/2025	06/27/2025	07/02/2025	\$9,377.55
1749 - CHROUCH COMMUNICATIONS, INC	12851000	G4/G5 Pagers	Paid by EFT # 6402	06/18/2025	07/18/2025	06/27/2025	07/02/2025	\$8,656.20
4982 - ROE-COMM INC	362921	Codeplug for Mobiles and consulting	Paid by EFT # 6408	06/24/2025	07/04/2025	06/27/2025	07/02/2025	\$2,590.00
2049 - WEST SHORE SERVICES, INC	33439	STORM project	Paid by EFT # 6411	05/02/2025	06/01/2025	06/27/2025	07/02/2025	\$17,900.00
Account 261325-981000 - Capital Outlay Totals							Invoice Transactions 5	\$48,436.25
Org 261325 - Dispatch Totals							Invoice Transactions 51	\$111,578.20
Fund 261 - 911 Service Fund Totals							Invoice Transactions 52	\$111,728.20
								\$111,728.20

YEAR-TO-DATE BUDGET REPORT

FOR 2025 07

ACCOUNTS FOR:	ORIGINAL APPROP	TRANFRS/ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
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261 911 Service Fund

261320 Training

261320 615010	Surcharges State	-30,000	0	-30,000	-14,939.00	.00	-15,061.00	49.8%*
261320 703020	Salaries Regular	15,000	0	15,000	.00	.00	15,000.00	.0%
261320 703030	Salaries Overtime	2,500	0	2,500	.00	.00	2,500.00	.0%
261320 703050	Salaries S&A	0	0	0	.00	.00	.00	.0%
261320 715000	Social Security E	0	0	0	.00	.00	.00	.0%
261320 715010	Medicare Expense	0	0	0	.00	.00	.00	.0%
261320 716000	Insurance Health	0	0	0	.00	.00	.00	.0%
261320 716005	Insurance HSA	0	0	0	.00	.00	.00	.0%
261320 716020	Insurance Vision	0	0	0	.00	.00	.00	.0%
261320 716030	Insurance Dental	0	0	0	.00	.00	.00	.0%
261320 716040	Insurance Waiver	0	0	0	.00	.00	.00	.0%
261320 717000	Insurance Life	0	0	0	.00	.00	.00	.0%
261320 718060	Retirement CDA ME	0	0	0	.00	.00	.00	.0%
261320 718070	Retirement CDA ME	0	0	0	.00	.00	.00	.0%
261320 719000	Workers Compensat	0	0	0	.00	.00	.00	.0%
261320 720000	Unemployment	0	0	0	.00	.00	.00	.0%
261320 810000	Education & Train	10,000	0	10,000	2,079.00	.00	7,921.00	20.8%
261320 861000	Travel	2,500	0	2,500	.00	.00	2,500.00	.0%
261320 861004	Mileage	0	0	0	.00	.00	.00	.0%
261320 955999	Misc Operating -	0	0	0	.00	.00	.00	.0%
TOTAL Training		0	0	0	-12,860.00	.00	12,860.00	100.0%

261325 Dispatch

261325 402000	Property Tax - Re	-3,727,070	0	-3,727,070	-3,769,298.88	.00	42,228.88	101.1%
261325 410000	Property Tax - Pe	-587,315	0	-587,315	-738,284.41	.00	150,969.41	125.7%
261325 411000	Property Tax - Re	-1,200	0	-1,200	-343.83	.00	-856.17	28.7%*
261325 412000	Property Tax - Pe	0	0	0	.00	.00	.00	.0%
261325 432000	Payment In Lieu o	-6,700	0	-6,700	-547.68	.00	-6,152.32	8.2%*
261325 437000	Industrial Facili	-33,220	0	-33,220	-32,801.69	.00	-418.31	98.7%*
261325 445000	Penalties and Int	-650	0	-650	-190.71	.00	-459.29	29.3%*
261325 573000	Local Community S	0	0	0	-202,494.33	.00	202,494.33	100.0%
261325 581000	Local Contributio	0	0	0	.00	.00	.00	.0%
261325 607015	Fees FOIA	-500	0	-500	-136.00	.00	-364.00	27.2%*
261325 615010	Surcharges State	-315,000	0	-315,000	-83,047.00	.00	-231,953.00	26.4%*
261325 615020	Surcharges 911	-765,000	0	-765,000	-214,931.58	.00	-550,068.42	28.1%*
261325 615030	Surcharges Local	-718,583	0	-718,583	-538,937.96	.00	-179,645.04	75.0%*

YEAR-TO-DATE BUDGET REPORT

FOR 2025 07

ACCOUNTS FOR:	ORIGINAL APPROP	TRANFRS/ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
261 911 Service Fund							
261325 665000 Interest	-25,000	0	-25,000	-39,974.13	.00	14,974.13	159.9%
261325 665050 Interest - Invest	0	0	0	-20,336.88	.00	20,336.88	100.0%
261325 667000 Rent	0	0	0	.00	.00	.00	.0%
261325 675000 Miscellaneous Rev	-143,955	-550,000	-693,955	-100,628.38	.00	-593,326.62	14.5%*
261325 692000 Carry Over Miscel	-178,013	0	-178,013	.00	.00	-178,013.00	.0%*
261325 696020 Proceeds from Bon	0	0	0	.00	.00	.00	.0%
261325 697010 Proceeds Premium	0	0	0	.00	.00	.00	.0%
261325 703020 Salaries Regular	2,214,529	0	2,214,529	971,619.24	.00	1,242,909.76	43.9%
261325 703030 Salaries Overtime	175,000	0	175,000	177,710.80	.00	-2,710.80	101.5%*
261325 703050 Salaries S&A	0	0	0	24,290.61	.00	-24,290.61	100.0%*
261325 708000 Termination Pay	0	0	0	9,129.87	.00	-9,129.87	100.0%*
261325 709000 Paid Time Off Wag	0	0	0	10,149.11	.00	-10,149.11	100.0%*
261325 712001 Funeral Leave Wag	0	0	0	4,747.87	.00	-4,747.87	100.0%*
261325 715000 Social Security E	135,933	0	135,933	73,391.74	.00	62,541.26	54.0%
261325 715010 Medicare Expense	31,790	0	31,790	17,164.13	.00	14,625.87	54.0%
261325 716000 Insurance Health	545,000	0	545,000	241,037.97	.00	303,962.03	44.2%
261325 716005 Insurance HSA	75,000	0	75,000	14,850.00	.00	60,150.00	19.8%
261325 716020 Insurance Vision	8,500	0	8,500	3,448.09	.00	5,051.91	40.6%
261325 716030 Insurance Dental	31,500	0	31,500	12,421.71	.00	19,078.29	39.4%
261325 716040 Insurance Waiver	26,000	0	26,000	15,462.36	.00	10,537.64	59.5%
261325 717000 Insurance Life	1,750	0	1,750	641.67	.00	1,108.33	36.7%
261325 718060 Retirement CDA ME	315,000	0	315,000	124,815.00	.00	190,185.00	39.6%
261325 718070 Retirement CDA ME	169,874	0	169,874	103,579.68	.00	66,294.32	61.0%
261325 719000 Workers Compensat	9,208	0	9,208	5,354.23	.00	3,853.77	58.1%
261325 720000 Unemployment	216	0	216	122.89	.00	93.11	56.9%
261325 724020 Allowance Auto	0	0	0	.00	.00	.00	.0%
261325 724030 Allowance Cell Ph	1,920	0	1,920	1,440.00	.00	480.00	75.0%
261325 728000 Office Supplies	6,500	0	6,500	4,480.92	.00	2,019.08	68.9%
261325 728050 Small Equipment	45,000	0	45,000	22,579.13	.00	22,420.87	50.2%
261325 735000 Building Maintena	1,250	0	1,250	.00	.00	1,250.00	.0%
261325 740000 Uniform Supplies	7,500	0	7,500	2,914.00	.00	4,586.00	38.9%
261325 755010 Kitchen Supplies	250	0	250	.00	.00	250.00	.0%
261325 755020 Food Supplies Exp	0	0	0	.00	.00	.00	.0%
261325 801000 Contractual Servi	295,658	0	295,658	178,512.47	.00	117,145.53	60.4%
261325 801030 Cont Svc Property	10,000	0	10,000	.00	.00	10,000.00	.0%
261325 804000 Auditing and Acco	11,000	0	11,000	.00	.00	11,000.00	.0%
261325 808010 Association Dues	4,200	0	4,200	800.00	.00	3,400.00	19.0%
261325 810000 Education & Train	36,000	0	36,000	16,803.95	.00	19,196.05	46.7%
261325 810010 Administrative Fe	106,000	0	106,000	.00	.00	106,000.00	.0%
261325 813010 Legal Fees Misc	17,500	0	17,500	2,555.00	.00	14,945.00	14.6%
261325 820010 Interpreter Fees	1,000	0	1,000	364.06	.00	635.94	36.4%
261325 835020 Health Services E	1,000	0	1,000	1,088.00	.00	-88.00	108.8%*
261325 835030 Health Services D	0	0	0	.00	.00	.00	.0%
261325 850030 Communications Te	55,000	0	55,000	22,972.88	.00	32,027.12	41.8%

YEAR-TO-DATE BUDGET REPORT

ACOUNTS FOR:		ORIGINAL	TRANFRS/	REVISED			AVAILABLE	PCT
261	911 Service Fund	APPROP	ADJSTMTS	BUDGET	YTD ACTUAL	ENCUMBRANCES	BUDGET	USE/COL
261325	850060	2,500	0	2,500	570.15	.00	1,929.85	22.8%
261325	850070	500	0	500	83.13	.00	416.87	16.6%
261325	850080	3,500	0	3,500	254.69	.00	3,245.31	7.3%
261325	861000	32,000	0	32,000	13,024.82	.00	18,975.18	40.7%
261325	861004	600	0	600	345.38	.00	254.62	57.6%
261325	864000	2,500	0	2,500	1,351.47	.00	1,148.53	54.1%
261325	873020	1,400	0	1,400	196.93	.00	1,203.07	14.1%
261325	874000	8,000	0	8,000	293.94	.00	7,706.06	3.7%
261325	886000	0	0	0	104.34	.00	-104.34	100.0%*
261325	915000	83,010	0	83,010	46,229.31	.00	36,780.69	55.7%
261325	921000	55,000	0	55,000	28,998.38	.00	26,001.62	52.7%
261325	922000	3,000	0	3,000	1,279.50	.00	1,720.50	42.7%
261325	931010	164,400	0	164,400	193,919.81	.00	-29,519.81	118.0%*
261325	942000	0	0	0	.00	.00	.00	.0%
261325	943000	10,300	0	10,300	10,284.12	.00	15.88	99.8%
261325	955000	17,500	0	17,500	4,702.35	.00	12,797.65	26.9%
261325	955999	0	0	0	.00	.00	.00	.0%
261325	958010	50,000	0	50,000	35,553.00	.00	14,447.00	71.1%
261325	964000	0	0	0	.00	.00	.00	.0%
261325	981000	270,682	550,000	820,682	-21,570.85	199,006.98	643,245.87	21.6%
261325	991010	540,000	0	540,000	540,000.00	.00	.00	100.0%
261325	991020	0	0	0	.00	.00	.00	.0%
261325	991030	96,364	0	96,364	.00	.00	96,364.00	.0%
261325	992010	817,500	0	817,500	415,500.00	.00	402,000.00	50.8%
261325	992020	0	0	0	.00	.00	.00	.0%
261325	992030	4,372	0	4,372	.00	.00	4,372.00	.0%
261325	993000	0	0	0	500.00	.00	-500.00	100.0%*
261325	993100	0	0	0	.00	.00	.00	.0%
261325	996000	0	0	0	.00	.00	.00	.0%
TOTAL Dispatch		0	0	0	-2,405,885.61	199,006.98	2,206,878.63	100.0%
TOTAL 911 Service Fund		0	0	0	-2,418,745.61	199,006.98	2,219,738.63	100.0%
TOTAL REVENUES		-6,532,206	-550,000	-7,082,206	-5,756,892.46	.00	-1,325,313.54	
TOTAL EXPENSES		6,532,206	550,000	7,082,206	3,338,146.85	199,006.98	3,545,052.17	

YEAR-TO-DATE BUDGET REPORT

FOR 2025 07

	ORIGINAL APPROP	TRANFRS/ ADJSTMTS	REVISED BUDGET	YTD ACTUAL	ENCUMBRANCES	AVAILABLE BUDGET	PCT USE/COL
GRAND TOTAL	0	0	0	-2,418,745.61	199,006.98	2,219,738.63	100.0%

** END OF REPORT - Generated by Michael Armitage **

TECHNICAL ADVISORY COMMITTEE

Calhoun County Administrative Building – Garden Level Conference Room

Wednesday, April 23, 2025 – 2:00 p.m.

Present:

Lt Tony Geigle—Emmet Township DPS/ TAC Chairperson (2:11 arrival)
Adam Mattens—Calhoun County Sheriff Representative
Kurt Swope---Fire Chief’s Council
Chief Robert Cipic- Springfield Department of Public Safety Representative
Josh Lankerd & Marty Erskine- Marshall Police or Fire Representative
Toby Baker—Michigan State Police

Excused:

Lt. Joel Case—Battle Creek Police or Fire Representative
I/Director Aaron Phipps—Albion Department of Public Safety Representative
Director Nick Smith—Medical Control Authority Representative

Others Present:

Michael Armitage— CCCDA
Robert Stahelin--CCCDA
Kate Chism—CCCDA

Meeting was called to order at 2:04 P.M. by Tony Geigle

Consent Agenda

1. Approval of the March 26, 2025, meeting minutes. A motion was made by Robert Cipcic to accept the March 26, 2025, meeting minutes as presented. The motion was seconded by Adam Mattens.

All were in favor.

The motion passed.

2. Approval of April 23, 2025, TAC Agenda- A motion was made by Robert Cipcic to accept the April 23, 2025, TAC Agenda. The motion was seconded by Adam Mattens.

All were in favor.

The motion passed.

Public Comment

No Public Comment

OLD BUSINESS

1. Radio Project Update- Still on track. May 28 is the projection for simulcast. Patching will take place for a period of time. Nothing user involved for 800 to 800. Portables are going out. Everything is going as planned. There will be lots happening over the next six weeks.
2. STORM Loan- The application will be going out to the state. A response was received from everyone participating, everyone to be part of the loan. "Last Call" was put out and no additional responses were received.

NEW BUSINESS

1. Radio Policy- A written policy is needed at this time to include in training. Best practice is "hey you, it's me." This is a universal practice. Everything in the policy is straight forward and previously discussed. It includes talkgroup resources, what's recorded, what's encrypted. There was a brief discussion regarding the policy in general and what is included.

A motion was made by Tony Geigle to approve the policy as presented with a review to take place in six months. The motion was seconded by Robert Cipcic.

All were in favor.

The motion passed.

Public Comment

None.

Member Comments

None.

Adjournment

Meeting was adjourned at 3:01 PM.

The Protecting Local Government Retirement and Benefits Act (PA 202 of 2017) & Public Act 530 of 2016 Pension Report

Enter Local Government Name	Calhoun County Consolidated Dispatch Authority	Instructions: For a list of detailed instructions on how to complete and submit this form, visit michigan.gov/LocalRetirementReporting .
Enter Six-Digit Municode	137529	
Unit Type	Authority	
Fiscal Year End Month	December	
Fiscal Year (four-digit year only, e.g. 2019)	2024	Questions: For questions, please email LocalRetirementReporting@michigan.gov . Return this original Excel file. Do not submit a scanned image or PDF.
Contact Name (Chief Administrative Officer)	Michael Armitage	
Title if not CAO	Executive Director	
CAO (or designee) Email Address	marmitage@calhouncountymi.gov	
Contact Telephone Number	269-781-9709	
Pension System Name (not division) 1	MERS	If your pension system is separated by divisions, you would only enter one system. For example, one could have different divisions of the same system for union and non-union employees. However, these would be only one system and should be reported as such on this form.
Pension System Name (not division) 2		
Pension System Name (not division) 3		
Pension System Name (not division) 4		
Pension System Name (not division) 5		

Line	Descriptive Information	Source of Data	System 1	System 2	System 3	System 4	System 5
1	Is this unit a primary government (County, Township, City, Village)?	Calculated	NO	NO	NO	NO	NO
2	Provide the name of your retirement pension system	Calculated from above	MERS				
3	Financial Information						
4	Enter retirement pension system's assets (system fiduciary net position ending)	Most Recent Audit Report	7,256,785				
5	Enter retirement pension system's liabilities (total pension liability ending)	Most Recent Audit Report	9,379,673				
6	Funded ratio	Calculated	77.4%				
7	Actuarially Determined Contribution (ADC)	Most Recent Audit Report	261,244				
8	Governmental Fund Revenues	Most Recent Audit Report	6,502,939				
9	All systems combined ADC/Governmental fund revenues	Calculated	4.0%				
10	Membership						
11	Indicate number of active members	Actuarial Funding Valuation used in Most Recent Audit Report	5				
12	Indicate number of inactive members	Actuarial Funding Valuation used in Most Recent Audit Report	4				
13	Indicate number of retirees and beneficiaries	Actuarial Funding Valuation used in Most Recent Audit Report	13				
14	Investment Performance						
15	Enter actual rate of return - prior 1-year period	Actuarial Funding Valuation used in Most Recent Audit Report or System Investment Provider	11.60%				
16	Enter actual rate of return - prior 5-year period	Actuarial Funding Valuation used in Most Recent Audit Report or System Investment Provider	8.07%				
17	Enter actual rate of return - prior 10-year period	Actuarial Funding Valuation used in Most Recent Audit Report or System Investment Provider	6.49%				
18	Actuarial Assumptions						
19	Actuarial assumed rate of investment return	Actuarial Funding Valuation used in Most Recent Audit Report	6.93%				
20	Amortization method utilized for funding the system's unfunded actuarial accrued liability, if any	Actuarial Funding Valuation used in Most Recent Audit Report	Level Percent				
21	Amortization period utilized for funding the system's unfunded actuarial accrued liability, if any	Actuarial Funding Valuation used in Most Recent Audit Report	10				
22	Is each division within the system closed to new employees?	Actuarial Funding Valuation used in Most Recent Audit Report	Yes				
23	Uniform Assumptions						
24	Enter retirement pension system's actuarial value of assets using uniform assumptions	Actuarial Funding Valuation used in Most Recent Audit Report	7,561,238				
25	Enter retirement pension system's actuarial accrued liabilities using uniform assumptions	Actuarial Funding Valuation used in Most Recent Audit Report	9,689,769				
26	Funded ratio using uniform assumptions	Calculated	78.0%				
27	Actuarially Determined Contribution (ADC) using uniform assumptions	Actuarial Funding Valuation used in Most Recent Audit Report	271,932				
28	All systems combined ADC/Governmental fund revenues	Calculated	4.2%				
29	Pension Trigger Summary						
30	Does this system trigger "underfunded status" as defined by PA 202 of 2017?	Primary government triggers: Less than 60% funded <u>AND</u> greater than 10% ADC/Governmental fund revenues. Non-Primary government triggers: Less than 60% funded	NO	NO	NO	NO	NO

Requirements (For your information, the following are requirements of P.A. 202 of 2017)
 Local governments must post the current year report on their website or in a public place.
 The local government must electronically submit the form to its governing body.
 Local governments must have had an actuarial experience study conducted by the plan actuary for each retirement system at least every 5 years.
 Local governments must have had a peer actuarial audit conducted by an actuary that is not the plan actuary OR replace the plan actuary at least every 8 years.

By emailing this report to the Michigan Department of Treasury, the local government acknowledges that this report is complete and accurate in all known respects.

The Protecting Local Government Retirement and Benefits Act (PA 202 of 2017) Health Care (OPEB) Report

Enter Local Government Name	Calhoun County Consolidated Dispatch Authority	Instructions: For a list of detailed instructions on how to complete and submit this form, visit michigan.gov/LocalRetirementReporting .
Enter Six-Digit Municode	137529	
Unit Type	Authority	
Fiscal Year End Month	December	
Fiscal Year (four-digit year only, e.g. 2019)	2024	Questions: For questions, please email LocalRetirementReporting@michigan.gov . Return this original Excel file. Do not submit a scanned image or PDF.
Contact Name (Chief Administrative Officer)	Michael Armitage	
Title if not CAO	Executive Director	
CAO (or designee) Email Address	marmitage@calhouncountymi.gov	
Contact Telephone Number		
OPEB System Name (not division) 1		If your OPEB system is separated by divisions, you would only enter one system. For example, one could have different divisions of the same system for union and non-union employees. However, these would be only one system and should be reported as such on this form.
OPEB System Name (not division) 2		
OPEB System Name (not division) 3		
OPEB System Name (not division) 4		
OPEB System Name (not division) 5		

Line	Descriptive Information	Source of Data	System 1	System 2	System 3	System 4	System 5
1	Is this unit a primary government (County, Township, City, Village)?	Calculated	NO	NO	NO	NO	NO
2	Provide the name of your retirement health care system	Calculated from above					
3 Financial Information							
4	Enter retirement health care system's assets (system fiduciary net position ending)	Most Recent Audit Report					
5	Enter retirement health care system's liabilities (total OPEB liability)	Most Recent Audit Report					
6	Funded ratio	Calculated					
7	Actuarially determined contribution (ADC)	Most Recent Audit Report					
7a	Do the financial statements include an ADC calculated in compliance with Numbered Letter 2018-3?	Most Recent Audit Report					
8	Governmental Fund Revenues	Most Recent Audit Report					
9	All systems combined ADC/Governmental fund revenues	Calculated					
10 Membership							
11	Indicate number of active members	Actuarial Funding Valuation used in Most Recent Audit Report					
12	Indicate number of inactive members	Actuarial Funding Valuation used in Most Recent Audit Report					
13	Indicate number of retirees and beneficiaries	Actuarial Funding Valuation used in Most Recent Audit Report					
14	Provide the amount of premiums paid on behalf of the retirees	Most Recent Audit Report or Accounting Records					
15 Investment Performance							
16	Enter actual rate of return - prior 1-year period	Actuarial Funding Valuation used in Most Recent Audit Report or System Investment Provider					
17	Enter actual rate of return - prior 5-year period	Actuarial Funding Valuation used in Most Recent Audit Report or System Investment Provider					
18	Enter actual rate of return - prior 10-year period	Actuarial Funding Valuation used in Most Recent Audit Report or System Investment Provider					
19 Actuarial Assumptions							
20	Assumed Rate of Investment Return	Actuarial Funding Valuation used in Most Recent Audit Report					
21	Enter discount rate	Actuarial Funding Valuation used in Most Recent Audit Report					
22	Amortization method utilized for funding the system's unfunded actuarial accrued liability, if any	Actuarial Funding Valuation used in Most Recent Audit Report					
23	Amortization period utilized for funding the system's unfunded actuarial accrued liability, if any	Actuarial Funding Valuation used in Most Recent Audit Report					
24	Is each division within the system closed to new employees?	Actuarial Funding Valuation used in Most Recent Audit Report					
25	Health care inflation assumption for the next year	Actuarial Funding Valuation used in Most Recent Audit Report					
26	Health care inflation assumption - Long-Term Trend Rate	Actuarial Funding Valuation used in Most Recent Audit Report					
27 Uniform Assumptions							
28	Enter retirement health care system's actuarial value of assets using uniform assumptions	Actuarial Funding Valuation used in Most Recent Audit Report					
29	Enter retirement health care system's actuarial accrued liabilities using uniform assumptions	Actuarial Funding Valuation used in Most Recent Audit Report					
30	Funded ratio using uniform assumptions	Calculated					
31	Actuarially Determined Contribution (ADC) using uniform assumptions	Actuarial Funding Valuation used in Most Recent Audit Report					
32	All systems combined ADC/Governmental fund revenues	Calculated					
33 Summary Report							
34	Did the local government pay the retiree insurance premiums for the year?	Accounting Records					
35	Did the local government pay the normal cost for employees hired after June 30, 2018?	Accounting Records					
36	Does this system trigger "underfunded status" as defined by PA 202 of 2017?	Primary government triggers: Less than 40% funded AND greater than 12% ARC/Governmental fund revenues. Non-Primary government triggers: Less than 40% funded	NO	NO	NO	NO	NO

Requirements (For your information, the following are requirements of P.A. 202 of 2017)
 Local governments must post the current year report on their website or in a public place
 The local government must electronically submit the form to its governing body.
 Local governments must have had an actuarial experience study conducted by the plan actuary for each retirement system at least every 5 years
 Local governments must have had a peer actuarial audit conducted by an actuary that is not the plan actuary OR replace the plan actuary at least every 8 years.

By emailing this report to the Michigan Department of Treasury, the local government acknowledges that this report is complete and accurate in all known respects.



Municipal Employees' Retirement System of Michigan

Annual Actuarial Valuation Report

December 31, 2024 - Calhoun Co Conso Disp Auth (1316)





Spring 2025

Calhoun Co Conso Disp Auth

In care of:
Municipal Employees' Retirement System of Michigan
1134 Municipal Way
Lansing, Michigan 48917

This report presents the results of the Annual Actuarial Valuation, prepared for Calhoun Co Conso Disp Auth (1316) as of December 31, 2024. The report includes the determination of liabilities and contribution rates resulting from the participation in the Municipal Employees' Retirement System of Michigan ("MERS"). This report contains the minimum actuarially determined contribution requirement, in alignment with the MERS Plan Document, Actuarial Policy, the Michigan Constitution, and governing statutes. Calhoun Co Conso Disp Auth is responsible for the employer contributions needed to provide MERS benefits for its employees and former employees.

The purposes of this valuation are to:

- Measure funding progress as of December 31, 2024,
- Establish contribution requirements for the fiscal year beginning January 1, 2026,
- Provide information regarding the identification and assessment of risk,
- Provide actuarial information in connection with applicable Governmental Accounting Standards Board (GASB) statements, and
- Provide information to assist the local unit of government with State reporting requirements.

This valuation assumed the continuing ability of the plan sponsor to make the contributions necessary to fund this plan. A determination regarding whether or not the plan sponsor is actually able to do so is outside our scope of expertise and was not performed.

The findings in this report are based on data and other information through December 31, 2024. The valuation was based upon information furnished by MERS concerning Retirement System benefits, financial transactions, plan provisions and active members, terminated members, retirees and beneficiaries. We checked for internal reasonability and year-to-year consistency, but did not audit the data. We are not responsible for the accuracy or completeness of the information provided by MERS.

The Municipal Employees' Retirement Act, PA 427 of 1984 and the MERS' Plan Document Article VI Sec. 71 (1)(d), provides the MERS Board with the authority to set actuarial assumptions and methods after consultation with the actuary. As the fiduciary of the plan, the MERS Retirement Board sets certain assumptions for funding and GASB purposes. These assumptions are reviewed regularly through a comprehensive study, most recently in the Spring of 2025. The MERS Retirement Board adopted a Dedicated

Gains Policy at the February 17, 2022 Board meeting. The Dedicated Gains Policy automatically reduces the assumed rate of investment return in conjunction with recognizing excess investment gains to mitigate the impact on employer contributions the first year. The policy was effective with the December 31, 2021 annual actuarial valuation.

The Michigan Department of Treasury provides required assumptions to be used for purposes of Public Act 202, of 2017, reporting. These assumptions are for reporting purposes only and do not impact required contributions. Please refer to the State Reporting page found at the end of this report for information for this filing.

For a full list of all the assumptions used, please refer to the division-specific assumptions described in table(s) in this report, and to the Appendix on the MERS website at:

<https://www.mersofmich.com/Portals/0/Assets/Resources/AAV-Appendix/MERS-2024AnnualActuarialValuation-Appendix.pdf>

The actuarial assumptions used for this valuation, including the assumed rate of investment return, are reasonable for purposes of the measurement. The combined effect of the assumptions is expected to have no significant bias (i.e., not significantly optimistic or pessimistic).

In December 2021, the Actuarial Standards Board (ASB) adopted a revision to the Actuarial Standard of Practice (ASOP) No. 4, *Measuring Pension Obligations and Determining Pension Plan Costs or Contributions*. The revised ASOP No. 4 requires the calculation and disclosure of a liability referred to by the ASOP as the "Low-Default-Risk Obligation Measure" (LDRM). The LDRM calculation is provided in aggregate, along with aggregate employer results, in a separate report titled "Summary Report of the 79th Annual Actuarial Valuations," and will be available on the MERS website during the fall of 2025.

This report has been prepared by actuaries who have substantial experience valuing public employee retirement systems. To the best of our knowledge, the information contained in this report is accurate and fairly presents the actuarial position of Calhoun Co Conso Disp Auth as of the valuation date. All calculations have been made in conformity with generally accepted actuarial principles and practices, with the Actuarial Standards of Practice issued by the Actuarial Standards Board, and with applicable statutes.

Rebecca L. Stouffer, Mark Buis, Kurt Dosson, and Shana M. Neeson are members of the American Academy of Actuaries. These actuaries meet the Academy's Qualification Standards to render the actuarial opinions contained herein. The signing actuaries are independent of the plan sponsor. GRS maintains independent consulting agreements with certain local units of government for services unrelated to the actuarial consulting services provided in this report.

The Retirement Board of the Municipal Employees' Retirement System of Michigan confirms that the System provides for payment of the required employer contribution as described in Section 20m of Act No. 314 of 1965 (MCL 38.1140m).

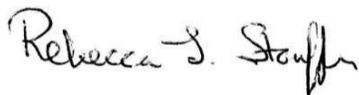
This information is purely actuarial in nature. It is not intended to serve as a substitute for legal, accounting, or investment advice.



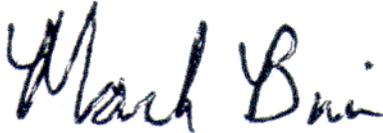
This report was prepared at the request of the MERS Retirement Board and may be provided only in its entirety by the municipality to other interested parties (MERS customarily provides the full report on request to associated third parties such as the auditor for the municipality). GRS is not responsible for the consequences of any unauthorized use. This report should not be relied on for any purpose other than the purposes described herein. Determinations of financial results, associated with the benefits described in this report, for purposes other than those identified above may be significantly different.

If you have reason to believe that the plan provisions are incorrectly described, that important plan provisions relevant to this valuation are not described, that conditions have changed since the calculations were made, that the information provided in this report is inaccurate or is in anyway incomplete, or if you need further information in order to make an informed decision on the subject matter in this report, please contact your Regional Manager at 1.800.767.MERS (6377).

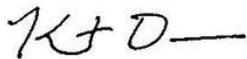
Sincerely,
Gabriel, Roeder, Smith & Company



Rebecca L. Stouffer, ASA, FCA, MAAA



Mark Buis, FSA, FCA, EA, MAAA



Kurt Dossan, ASA, FCA, MAAA



Shana M. Neeson, ASA, FCA, MAAA



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Executive Summary

Funded Ratio

The funded ratio of a plan is the percentage of the dollar value of the actuarial accrued liability that is covered by the actuarial value of assets. While the funded ratio may be a useful plan measurement, understanding a plan's funding trend may be more important than a particular point in time. Refer to Table 7 to find a history of this information.

	12/31/2024	12/31/2023
Funded Ratio*	83%	83%

* Reflects assets from Surplus divisions, if any.

Throughout this report are references to valuation results generated prior to the 2018 valuation date. Results prior to 2018 were received directly from the prior actuary or extracted from the previous valuation system by MERS' technology service provider.

Required Employer Contributions

Your required employer contributions are shown in the following table. Employee contributions, if any, are in addition to the employer contributions.

Effective with the December 31, 2021 valuation, the MERS Retirement Board adopted a Dedicated Gains Policy which allows for recognition of asset gains in excess of a set threshold in combination with lowering the assumed rate of investment return. Following the completion of an Experience Study and effective with the 2024 valuations, the MERS Retirement Board adopted updated demographic and economic assumptions. **The combined impact of the implementation of updated assumptions and application of the Dedicated Gains Policy is shown in the contribution requirements below.**

	Percentage of Payroll		Monthly \$ Based on Projected Payroll		
	Valuation Date:	12/31/2024	12/31/2023	12/31/2024	12/31/2023
Fiscal Year Beginning:	January 1, 2026	January 1, 2025	January 1, 2026	January 1, 2025	
Division					
01 - Administrators	-	-	\$ 1,506	\$ 1,360	
10 - Supervisors & Deputy Director	-	-	11,488	11,252	
11 - Emergency Telecom	-	-	14,467	12,765	
Total Municipality - Estimated Monthly Contribution			\$ 27,461	\$ 25,377	
Total Municipality - Estimated Annual Contribution			\$ 329,532	\$ 304,524	

Employee contribution rates:

Valuation Date:	Employee Contribution Rate	
	12/31/2024	12/31/2023
Division		
01 - Administrators	2.00%	2.00%
10 - Supervisors & Deputy Director	7.30%	4.16%
11 - Emergency Telecom	7.30%	7.30%

The employer may contribute more than the minimum required contributions, as these additional contributions will earn investment income and may result in lower future contribution requirements. Employers making contributions in excess of the minimum requirements may elect to apply the excess contribution immediately to a particular division, or segregate the excess into one or more "Surplus" divisions. An election in the first case would immediately reduce any unfunded accrued liability and lower the amortization payments throughout the remaining amortization period. Additional contribution into one or more Surplus divisions would not immediately lower future contributions, however the assets from the Surplus division(s) could be transferred to an unfunded division in the future to reduce the unfunded liability in future years, or to be used to pay all or a portion of the minimum required contribution in a future year. For purposes of this report, the assets in any Surplus division have been included in the municipality's total assets, unfunded accrued liability, and funded status; however, these assets are not used in calculating the minimum required contribution.

MERS strongly encourages employers to contribute more than the minimum contribution shown above. With the implemented dedicated gains policy, market gains and losses will continue to be smoothed over five years; however, excess returns are used to lower the investment assumption. Thus, there will be fewer gains to smooth in down markets. Having additional funds in Surplus divisions will assist plans with navigating potential short-term market volatility.

The required employer contribution rates, or dollars if the division is closed, determined in this report are reasonable under Actuarial Standard of Practice (ASOP) No. 4, Measuring Pension Obligations and Determining Pension Plan Costs or Contributions, based on:



- The use of reasonable actuarial assumptions and cost methods;
- The use of reasonable amortization and asset valuation methods; and
- Application of the MERS funding policy which will accumulate sufficient assets to make benefit payments when due, assuming all assumptions will be realized, and the required employer contributions are made when due.

How and Why Do These Numbers Change?

In a defined benefit plan, contributions vary from one annual actuarial valuation to the next as a result of the following:

- Changes in benefit provisions (see Table 2);
- Changes in actuarial assumptions and methods (see the Appendix); and
- Experience of the plan (investment experience and demographic experience); this is the difference between actual experience of the plan and the actuarial assumptions.

These impacts are reflected in various tables in the report. For more information, please contact your Regional Manager.

Comments on Investment Rate of Return Assumption

A defined benefit plan is funded by employer contributions, participant contributions, and investment earnings. Investment earnings have historically provided a significant portion of the funding. The larger the share of benefits being provided from investment returns, the smaller the required contributions, and vice versa. Determining the contributions required to prefund the promised retirement benefits requires an assumption of what investment earnings are expected to add to the fund over a long period of time. This is called the **Investment Return Assumption**.

The MERS Investment Return Assumption is **6.93%** per year. This, along with all other actuarial assumptions, is reviewed at least every five years in an Experience Study that compares the assumptions used against actual experience and recommends adjustments if necessary. If your municipality would like to explore contributions at lower assumed investment return assumptions, please review the “What If” projection scenarios later in this report.

Assumption and Method Changes in 2024

Effective February 17, 2022, the MERS Retirement Board adopted a dedicated gains policy that automatically lowers the assumed rate of investment return by using excess asset gains to mitigate large increases in required contributions to the Plan. Full details of this dedicated gains policy are available in the Actuarial Policy found on the MERS [website](#). Some goals of the dedicated gains policy are to:

- Provide a systematic approach to lower the assumed rate of investment return between experience studies; and
- Use excess gains to cover both the increase in normal cost and any increase in UAL payment the first contribution year after application (i.e., minimize the first-year impact (i.e., increase) in employer contributions).

The dedicated gains policy was implemented with the December 31, 2021 annual actuarial valuation and was reflected in the computed employer contribution amounts beginning in fiscal year 2023.



Investment performance measured for the one-year period ending December 31, 2024 resulted in no change to the assumed rate of investment return of 6.93%.

On February 12, 2025, the MERS Retirement Board adopted the results of an Experience Study covering the period, January 1, 2019 through December 31, 2023. The study examined recent experience and trends, with consideration for the COVID-19 pandemic. The study resulted in incremental assumption updates, with limited impact on employer contributions and funded status, for most employers when results are measured on the new assumption basis. The results of this study are reflected in the December 31, 2024 annual actuarial valuations.

MI Local Retirement Grant

Michigan lawmakers adopted Public Act 119 of 2023, which provided relief to local units of government with the most significant burden from qualified pension and retirement health benefit systems on their annual budget and revenues. As authorized under Public Act 119 of 2023, Section 990, the state pension and OPEB grants were awarded to eligible local governments in September 2024.

A smaller number of municipalities qualified for the **MI Local Retirement Grant** than the **Protecting MI Pension Grant Program** of the previous year. Pension funds received by municipalities were deposited into the MERS trust during September 2024 and are reflected in this valuation.

Comments on Asset Smoothing

To avoid dramatic spikes and dips in annual contribution requirements due to short-term fluctuations in asset markets, MERS applies a technique called **asset smoothing**. This spreads out each year's investment gains or losses over the prior year and the following four years. After initial application of asset smoothing, remaining excess market gains are used to buy down the assumed rate of investment return and increase the level of valuation assets, to the extent allowed by the dedicated gains policy. This smoothing method is used to determine your actuarial value of assets (valuation assets), which is then used to determine both your funded ratio and your required contributions. **The (smoothed) actuarial rate of return for 2024 was 3.79%, while the actual market rate of return was 7.28%**. The actuarial rate of return is below the assumed rate of return, which will put upward pressure on the employer contribution requirements determined in this valuation. To see historical details of the market rate of return compared to the smoothed actuarial rate of return, refer to this report's Appendix or view the "[How Smoothing Works](#)" video on the [Defined Benefit resource page](#) of the MERS website.

As of December 31, 2024, the actuarial value of assets is 107% of market value due to asset smoothing. This means that there are deferred investment losses, which will put upward pressure on contributions in the short term.

If the December 31, 2024 valuation results were based on market value instead of actuarial value:

- The funded percent of your entire municipality would be 78% (instead of 83%); and
- Your total employer contribution requirement for the fiscal year starting January 1, 2026 would be \$393,684 (instead of \$329,532).

Alternate Scenarios to Estimate the Potential Volatility of Results ("What If Scenarios")



The calculations in this report are based on assumptions about long-term economic and demographic behavior. These assumptions will never materialize in a given year, except by coincidence. Therefore, the results will vary from one year to the next. The volatility of the results depends upon the characteristics of the plan. For example:

- Open divisions that have substantial assets compared to their active employee payroll will have more volatile employer contribution rates due to investment return fluctuations.
- Open divisions that have substantial accrued liability compared to their active employee payroll will have more volatile employer contribution rates due to demographic experience fluctuations.
- Small divisions will have more volatile contribution patterns than larger divisions because statistical fluctuations are relatively larger among small populations.
- Shorter amortization periods result in more volatile contribution patterns.

Many assumptions are important in determining the required employer contributions. In the following table, we show the impact of varying the Investment Return assumption. Lower investment returns would generally result in higher required employer contributions, and vice versa. The three economic scenarios below provide a quantitative risk assessment for the impact of investment returns on the plan’s projected financial condition for funding purposes.

The relative impact of the economic scenarios below will vary from year to year, as the participant demographics change. The impact of each scenario should be analyzed for a given year, not from year to year. The results in the table are based on the December 31, 2024 valuation and are for the municipality in total, not by division.

It is important to note that calculations in this report are mathematical estimates based upon assumptions regarding future events, which may or may not materialize. Actuarial calculations can and do vary from one valuation to the next, sometimes significantly depending on the group’s size. Projections are not predictions. Future valuations will be based on actual future experience.

12/31/2024 Valuation Results	Lower Future Annual Returns	Lower Future Annual Returns	Valuation Assumptions
Investment Return Assumption	4.93%	5.93%	6.93%
Accrued Liability	\$ 12,504,210	\$ 11,032,204	\$ 9,814,076
Valuation Assets ¹	\$ 8,125,886	\$ 8,125,886	\$ 8,125,886
Unfunded Accrued Liability	\$ 4,378,324	\$ 2,906,318	\$ 1,688,190
Funded Ratio	65%	74%	83%
Monthly Normal Cost	\$ 6,693	\$ 4,625	\$ 3,098
Monthly Amortization Payment	\$ 48,828	\$ 36,021	\$ 24,363
Total Employer Contribution²	\$ 55,521	\$ 40,646	\$ 27,461

¹ The Valuation Assets include assets from Surplus divisions, if any.

² If assets exceed accrued liabilities for a division, the division may have an overfunding credit to reduce the division’s employer contribution requirement. If the overfunding credit is larger than the normal cost, the division’s full credit is included in the municipality’s amortization payment above but the division’s total contribution requirement is zero. This can cause the displayed normal cost and amortization payment to not add up to the displayed total employer contribution.

Projection Scenarios



The next two pages show projections of the plan's funded ratio and computed employer contributions under the actuarial assumptions used in the valuation and alternate economic assumption scenarios. All three projections account for the past investment experience that will continue to affect the actuarial rate of return in the short term.

The 6.93% scenario provides an estimate of computed employer contributions based on current actuarial assumptions, and a projected 6.93% market return. The other two scenarios may be useful if the municipality chooses to budget more conservatively and make contributions in addition to the minimum requirements. The 5.93% and 4.93% projection scenarios provide an indication of the potential required employer contribution if these assumptions were met over the long term.

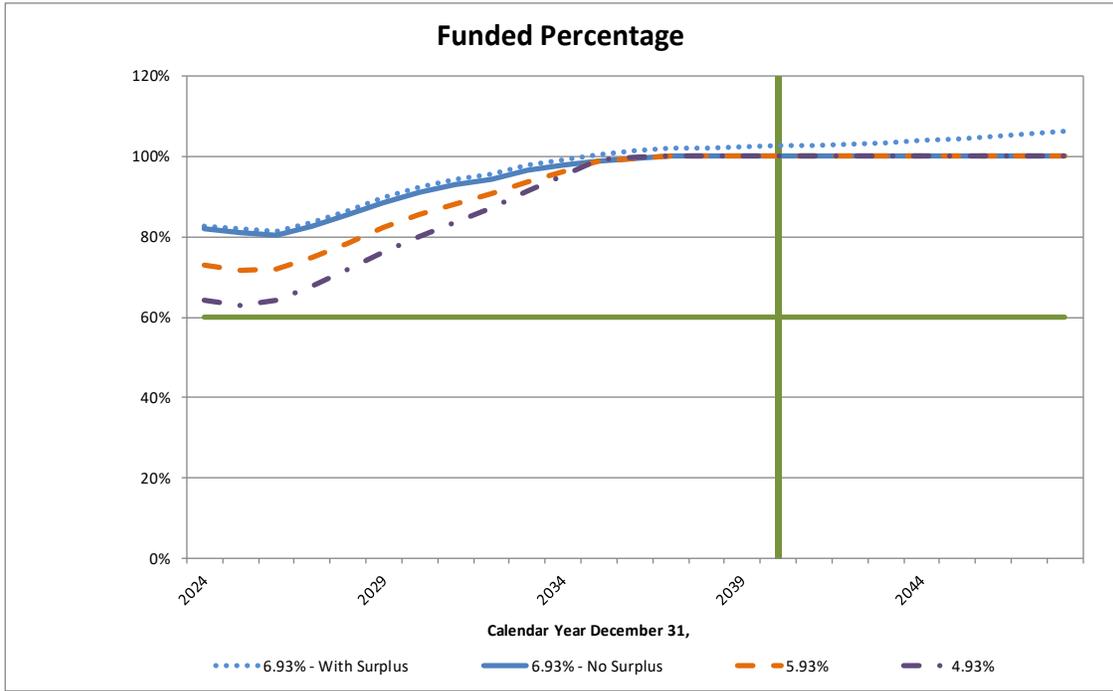
Your municipality includes one or more Surplus divisions. Extra contributions in a Surplus division may be used to reduce future employer contributions or to accelerate the date by which the municipality becomes 100% funded. The timing and use of these Surplus assets within the plan is discretionary. Certain employers have special funding arrangements that may differ from the Actuarial Policy.

The Funded Percentage graph shows projections of funded status under the 6.93% investment return assumption, both including the Surplus assets (contributed as of the valuation date), and without the Surplus assets. The graph including the Surplus assets assumes these Surplus assets grow with interest and are not used to lower future employer contributions. We modeled the projections including the Surplus assets in this fashion because the use of these assets within the plan is discretionary by the employer and we do not know when and how the employer will use them. Once the employer uses these Surplus assets, any future employer contributions are expected to be lower than those shown in the projections.

Valuation Year Ending 12/31	Fiscal Year Beginning 1/1	Actuarial Accrued Liability	Valuation Assets ²	Funded Percentage	Estimated Annual Employer Contribution
6.93%¹					
2024	2026	\$ 9,814,076	\$ 8,036,520	82%	\$ 329,532
2025	2027	\$ 10,000,000	\$ 8,130,000	81%	\$ 367,000
2026	2028	\$ 10,200,000	\$ 8,220,000	80%	\$ 412,000
2027	2029	\$ 10,400,000	\$ 8,630,000	83%	\$ 420,000
2028	2030	\$ 10,600,000	\$ 9,070,000	86%	\$ 354,000
2029	2031	\$ 10,700,000	\$ 9,520,000	89%	\$ 279,000
5.93%¹					
2024	2026	\$ 11,032,204	\$ 8,036,520	73%	\$ 487,752
2025	2027	\$ 11,200,000	\$ 8,050,000	72%	\$ 529,000
2026	2028	\$ 11,400,000	\$ 8,230,000	72%	\$ 573,000
2027	2029	\$ 11,600,000	\$ 8,720,000	75%	\$ 583,000
2028	2030	\$ 11,800,000	\$ 9,250,000	79%	\$ 522,000
2029	2031	\$ 11,900,000	\$ 9,790,000	82%	\$ 452,000
4.93%¹					
2024	2026	\$ 12,504,210	\$ 8,036,520	64%	\$ 666,252
2025	2027	\$ 12,700,000	\$ 7,970,000	63%	\$ 711,000
2026	2028	\$ 12,900,000	\$ 8,260,000	64%	\$ 755,000
2027	2029	\$ 13,100,000	\$ 8,850,000	68%	\$ 767,000
2028	2030	\$ 13,200,000	\$ 9,490,000	72%	\$ 711,000
2029	2031	\$ 13,300,000	\$ 10,100,000	76%	\$ 647,000

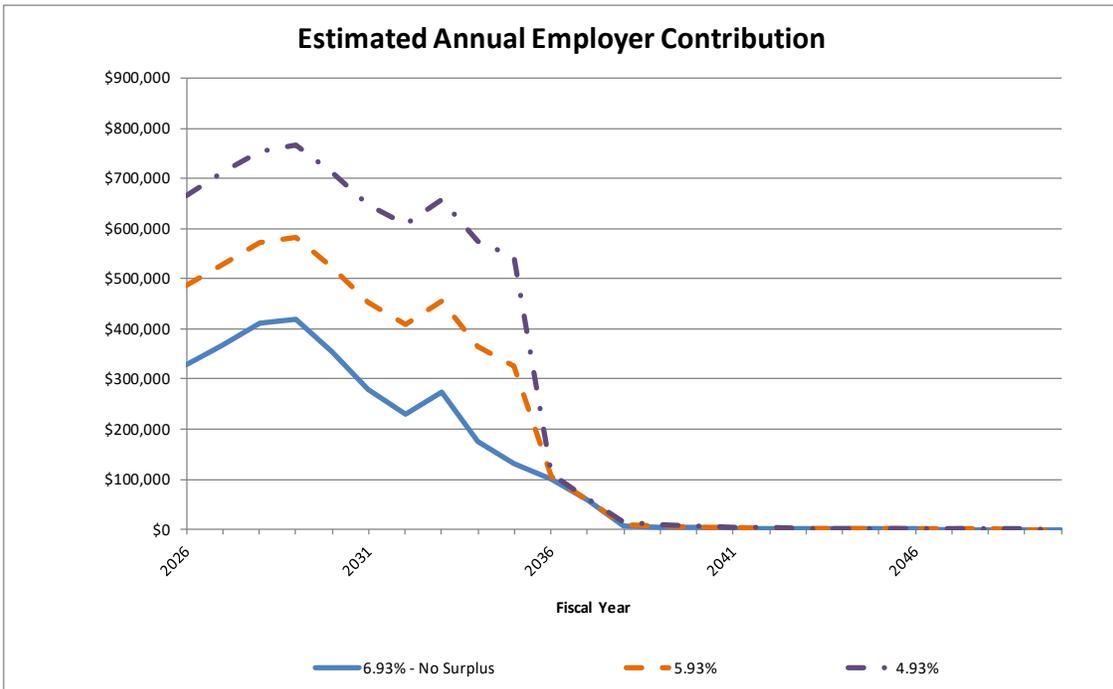
¹ Represents both the interest rate for discounting liabilities and the future investment return assumption on the Market Value of assets.

² Valuation Assets do not include assets from Surplus divisions, if any.



Notes:

Assumes assets from the Surplus division(s) will grow at the denoted investment return assumption and will not be used to lower employer contributions of non-surplus divisions during the projection period. Also assumes no additional contributions in future years to the surplus division(s). The green indicator lines have been added at 60% funded and 16 years following the valuation date for PA 202 purposes.



Notes:

Projected employer contributions do not reflect the use of any assets from the Surplus division(s).

Table 1: Employer Contribution Details for the Fiscal Year Beginning January 1, 2026

Division	Total Normal Cost	Employee Contribution Rate	Employer Contributions ¹			Blended ER Rate ⁵	Employee Contribution Conversion Factor ²
			Employer Normal Cost ⁶	Payment of the Unfunded Accrued Liability ⁴	Computed Employer Contribution		
Percentage of Payroll							
01 - Administrators	0.00%	2.00%	-	-	-		
10 - Supervisors & Deputy Director	18.39%	7.30%	-	-	-		
11 - Emergency Telecom	16.18%	7.30%	-	-	-		
Estimated Monthly Contribution³							
01 - Administrators			\$ 0	\$ 1,506	\$ 1,506		
10 - Supervisors & Deputy Director			1,619	9,869	11,488		
11 - Emergency Telecom			1,479	12,988	14,467		
Total Municipality			\$ 3,098	\$ 24,363	\$ 27,461		
Estimated Annual Contribution³			\$ 37,176	\$ 292,356	\$ 329,532		

- ¹ The above employer contribution requirements are in addition to the employee contributions, if any.
- ² 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.
- ³ 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.
- ⁴ 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 not to add across.
- ⁵ For linked divisions, the employer will be invoiced the Computed Employer Contribution 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).
- ⁶ For divisions with a negative employer normal cost, employee contributions cover the normal cost and a portion of the payment of any unfunded accrued liability.

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



Table 2: Benefit Provisions

01 - Administrators: Closed to new hires

	2024 Valuation	2023 Valuation
Benefit Multiplier:	2.50% Multiplier (80% max)	2.50% Multiplier (80% max)
Normal Retirement Age:	60	60
Vesting:	10 years	10 years
Early Retirement (Unreduced):	55/25	55/25
Early Retirement (Reduced):	50/25 55/15	50/25 55/15
Final Average Compensation:	3 years	3 years
Employee Contributions:	2.00%	2.00%
DC Plan for New Hires:	1/1/2009	1/1/2009
Act 88:	Yes (Adopted 11/9/2010)	Yes (Adopted 11/9/2010)

10 - Supervisors & Deputy Director: Closed to new hires

	2024 Valuation	2023 Valuation
Benefit Multiplier:	2.50% Multiplier (80% max)	2.50% Multiplier (80% max)
Normal Retirement Age:	60	60
Vesting:	10 years	10 years
Early Retirement (Unreduced):	55/25	55/25
Early Retirement (Reduced):	50/25 55/15	50/25 55/15
Final Average Compensation:	3 years	3 years
COLA for Future Retirees:	2.50% (Non-Compound)	2.50% (Non-Compound)
COLA for Current Retirees:	2.50% (Non-Compound)	2.50% (Non-Compound)
Employee Contributions:	7.30%	4.16%
RS50% Percentage:	50%	50%
DC Plan for New Hires:	1/1/2009	1/1/2009
Act 88:	Yes (Adopted 11/9/2010)	Yes (Adopted 11/9/2010)

11 - Emergency Telecom: Closed to new hires

	2024 Valuation	2023 Valuation
Benefit Multiplier:	2.50% Multiplier (80% max)	2.50% Multiplier (80% max)
Normal Retirement Age:	60	60
Vesting:	10 years	10 years
Early Retirement (Unreduced):	55/25	55/25
Early Retirement (Reduced):	50/25 55/15	50/25 55/15
Final Average Compensation:	3 years	3 years
COLA for Future Retirees:	2.50% (Non-Compound)	2.50% (Non-Compound)
Employee Contributions:	7.30%	7.30%
DC Plan for New Hires:	1/1/2009	1/1/2009
Act 88:	Yes (Adopted 11/9/2010)	Yes (Adopted 11/9/2010)



Table 3: Participant Summary

Division	2024 Valuation		2023 Valuation		2024 Valuation		
	Number	Annual Payroll ¹	Number	Annual Payroll ¹	Average Age	Average Benefit Service ²	Average Eligibility Service ²
01 - Administrators							
Active Employees	0	\$ 0	0	\$ 0	0.0	0.0	0.0
Vested Former Employees	0	0	0	0	0.0	0.0	0.0
Retirees and Beneficiaries	1	30,659	1	30,659	70.4		
Pending Refunds	0		0				
10 - Supervisors & Deputy Director							
Active Employees	2	\$ 184,015	2	\$ 184,897	53.1	18.5	18.5
Vested Former Employees	1	53,500	1	53,500	48.7	25.1	25.1
Retirees and Beneficiaries	3	139,522	3	136,537	66.5		
Pending Refunds	0		0				
11 - Emergency Telecom							
Active Employees	3	\$ 197,803	3	\$ 204,801	50.4	21.4	21.4
Vested Former Employees	3	46,811	3	46,811	54.4	13.6	16.1
Retirees and Beneficiaries	9	340,290	9	333,154	67.0		
Pending Refunds	2		2				
Total Municipality							
Active Employees	5	\$ 381,818	5	\$ 389,698	51.5	20.2	20.2
Vested Former Employees	4	100,311	4	100,311	53.0	16.5	18.4
Retirees and Beneficiaries	13	510,471	13	500,350	67.1		
Pending Refunds	2		2				
Total Participants	24		24				

¹ Annual payroll for active employees; annual deferred benefits payable for vested former employees; annual benefits being paid for retirees and beneficiaries.

² Descriptions can be found under Miscellaneous and Technical Assumptions in the Appendix.

Table 4: Reported Assets (Market Value)

Division	2024 Valuation		2023 Valuation	
	Employer and Retiree ¹	Employee ²	Employer and Retiree ¹	Employee ²
01 - Administrators	\$ 199,225	\$ 0	\$ 201,054	\$ 0
10 - Supervisors & Deputy Director	2,520,847	195,138	2,357,878	175,989
11 - Emergency Telecom	4,229,343	398,876	4,130,381	369,378
S1 - S1	83,883	0	22,106	0
Municipality Total³	\$ 7,033,298	\$ 594,014	\$ 6,711,418	\$ 545,367
Combined Assets³	\$7,627,312		\$7,256,786	

¹ Reserve for Employer Contributions and Benefit Payments.

² Reserve for Employee Contributions.

³ Totals may not add due to rounding.

The December 31, 2024 valuation assets (actuarial value of assets) are equal to 1.065367 times the reported market value of assets (compared to 1.099555 as of December 31, 2023). Refer to the Appendix for a description of the valuation asset derivation and a detailed calculation of valuation assets.

Assets in the Surplus division(s) are employer assets that have been reserved separately and may be used within the plan at the employer's discretion at some point in the future. These assets are not used in calculating the employer contribution for the fiscal year beginning January 1, 2026.

Table 5: Flow of Valuation Assets

Year Ended 12/31	Employer Contributions		Employee Contributions	Investment Income (Valuation Assets)	Benefit Payments	Employee Contribution Refunds	Net Transfers	Valuation Asset Balance
	Required	Additional						
2014	\$ 6,120	\$ 5,880	\$ 61,526	\$ 313,089	\$ (102,834)	\$ 0	\$ 0	\$ 5,591,367
2015	10,380	0	59,236	284,527	(121,879)	(17,960)	0	5,805,671
2016	13,416	16,584	47,049	307,136	(192,163)	0	0	5,997,693
2017	27,816	0	44,005	364,172	(199,172)	0	0	6,234,514
2018	44,308	157,420	36,840	233,716	(262,604)	0	0	6,444,194
2019	71,928	35,329	32,146	305,296	(321,378)	0	0	6,567,515
2020	104,736	150,000	27,000	514,058	(386,514)	0	0	6,976,795
2021	167,220	0	21,671	1,172,290	(469,984)	0	0	7,867,992
2022	201,660	10,000	24,932	255,598	(480,106)	0	0	7,880,076
2023	178,080	10,000	23,132	378,174	(490,227)	0	0	7,979,235
2024	261,244	60,000	25,972	299,785	(500,350)	0	0	8,125,886

Notes:

Transfers in and out are usually related to the transfer of participants between municipalities, and to employer and employee payments for service credit purchases (if any) that the governing body has approved.

The investment income column reflects the recognized investment income based on Valuation Assets. It does not reflect the market value investment return in any given year.

The Valuation Asset balance includes assets from Surplus divisions, if any.

Years where historical information is not available will be displayed with zero values.



**Table 6: Actuarial Accrued Liabilities and Valuation Assets
as of December 31, 2024**

Division	Actuarial Accrued Liability					Valuation Assets	Percent Funded	Unfunded (Overfunded) Accrued Liabilities
	Active Employees	Vested Former Employees	Retirees and Beneficiaries	Pending Refunds	Total			
01 - Administrators	\$ 0	\$ 0	\$ 309,238	\$ 0	\$ 309,238	\$ 212,247	68.6%	\$ 96,991
10 - Supervisors & Deputy Director	1,129,379	601,831	1,830,447	0	3,561,657	2,893,521	81.2%	668,136
11 - Emergency Telecom	1,336,576	497,879	4,080,058	28,668	5,943,181	4,930,752	83.0%	1,012,429
S1 - S1	0	0	0	0	0	89,366		(89,366)
Total	\$ 2,465,955	\$ 1,099,710	\$ 6,219,743	\$ 28,668	\$ 9,814,076	\$ 8,125,886	82.8%	\$ 1,688,190

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

The December 31, 2024 valuation assets (actuarial value of assets) are equal to 1.065367 times the reported market value of assets. Refer to the Appendix for a description of the valuation asset derivation and a detailed calculation of valuation assets.



Table 7: Actuarial Accrued Liabilities - Comparative Schedule

Valuation Date December 31	Actuarial Accrued Liability	Valuation Assets	Percent Funded	Unfunded (Overfunded) Accrued Liabilities
2010	\$ 0	\$ 0	0%	\$ 0
2011	3,647,288	4,568,450	125%	(921,162)
2012	3,859,789	4,971,915	129%	(1,112,126)
2013	4,356,661	5,307,586	122%	(950,925)
2014	4,792,533	5,591,367	117%	(798,834)
2015	5,490,724	5,805,671	106%	(314,947)
2016	5,811,001	5,997,693	103%	(186,692)
2017	6,033,288	6,234,514	103%	(201,226)
2018	6,820,551	6,444,194	94%	376,357
2019	7,485,720	6,567,515	88%	918,205
2020	8,222,497	6,976,795	85%	1,245,702
2021	8,855,156	7,867,992	89%	987,164
2022	9,341,926	7,880,076	84%	1,461,850
2023	9,655,939	7,979,235	83%	1,676,704
2024	9,814,076	8,125,886	83%	1,688,190

Notes: Actuarial assumptions were revised for the 2010, 2011, 2012, 2015, 2019, 2020, 2021, 2023, and 2024 actuarial valuations.

The Valuation Assets include assets from Surplus divisions, if any.

Years where historical information is not available will be displayed with zero values.

Throughout this report are references to valuation results generated prior to the 2018 valuation date. Results prior to 2018 were received directly from the prior actuary or extracted from the previous valuation system by MERS's technology service provider.

Tables 8 and 9: Division-Based Comparative Schedules

Division 01 - Administrators

Table 8-01: Actuarial Accrued Liabilities - Comparative Schedule

Valuation Date December 31	Actuarial Accrued Liability	Valuation Assets	Percent Funded	Unfunded (Overfunded) Accrued Liabilities
2014	\$ 309,500	\$ 303,011	98%	\$ 6,489
2015	318,869	284,638	89%	34,231
2016	313,929	272,085	87%	41,844
2017	308,787	257,975	84%	50,812
2018	305,734	241,854	79%	63,880
2019	309,455	231,423	75%	78,032
2020	324,509	223,982	69%	100,527
2021	327,835	240,376	73%	87,459
2022	321,572	229,851	71%	91,721
2023	316,756	221,070	70%	95,686
2024	309,238	212,247	69%	96,991

Notes: Actuarial assumptions were revised for the 2015, 2019, 2020, 2021, 2023, and 2024 actuarial valuations.

The percent funded does not reflect valuation assets from Surplus divisions, if any.

Table 9-01: Computed Employer Contributions - Comparative Schedule

Valuation Date December 31	Active Employees		Computed Employer Contribution ¹	Employee Contribution Rate ²
	Number	Annual Payroll		
2014	0	\$ 0	\$ 42	0.00%
2015	0	0	\$ 246	0.00%
2016	0	0	\$ 312	2.00%
2017	0	0	\$ 420	2.00%
2018	0	0	\$ 600	2.00%
2019	0	0	\$ 845	2.00%
2020	0	0	\$ 1,139	2.00%
2021	0	0	\$ 1,047	2.00%
2022	0	0	\$ 1,213	2.00%
2023	0	0	\$ 1,360	2.00%
2024	0	0	\$ 1,506	2.00%

¹ For open divisions, a percent of pay contribution is shown. For closed divisions, a monthly dollar contribution is shown.

² For each valuation year, the computed employer contribution is based on the employee rate. If the employee rate changes during the applicable fiscal year, the computed employer contribution will be adjusted.

Note: The contributions shown in Table 9 reflect the full employer contribution requirement.

See the Benefit Provision History, later in this report, for past benefit provision changes.

Years where historical information is not available will be displayed with zero values.



Division 10 - Supervisors & Deputy Director

Table 8-10: Actuarial Accrued Liabilities - Comparative Schedule

Valuation Date December 31	Actuarial Accrued Liability	Valuation Assets	Percent Funded	Unfunded (Overfunded) Accrued Liabilities
2014	\$ 1,214,170	\$ 1,295,957	107%	\$ (81,787)
2015	1,504,203	1,455,087	97%	49,116
2016	1,543,724	1,513,372	98%	30,352
2017	1,623,849	1,595,077	98%	28,772
2018	2,200,490	1,842,657	84%	357,833
2019	2,494,723	1,957,202	78%	537,521
2020	2,724,900	2,260,605	83%	464,295
2021	3,065,686	2,624,021	86%	441,665
2022	3,323,572	2,681,770	81%	641,802
2023	3,463,221	2,786,126	80%	677,095
2024	3,561,657	2,893,521	81%	668,136

Notes: Actuarial assumptions were revised for the 2015, 2019, 2020, 2021, 2023, and 2024 actuarial valuations.

The percent funded does not reflect valuation assets from Surplus divisions, if any.

Table 9-10: Computed Employer Contributions - Comparative Schedule

Valuation Date December 31	Active Employees		Computed Employer Contribution ¹	Employee Contribution Rate ²
	Number	Annual Payroll		
2014	5	\$ 324,526	\$ 1,076	4.16%
2015	5	330,908	\$ 2,592	4.16%
2016	5	315,673	\$ 2,231	4.16%
2017	5	323,878	\$ 2,292	4.16%
2018	5	352,672	\$ 6,573	4.16%
2019	4	288,025	\$ 8,285	4.16%
2020	3	222,889	\$ 7,167	4.16%
2021	3	215,642	\$ 7,601	4.16%
2022	3	245,304	\$ 10,611	4.16%
2023	2	184,897	\$ 11,252	4.16%
2024	2	184,015	\$ 11,488	7.30%

¹ For open divisions, a percent of pay contribution is shown. For closed divisions, a monthly dollar contribution is shown.

² For each valuation year, the computed employer contribution is based on the employee rate. If the employee rate changes during the applicable fiscal year, the computed employer contribution will be adjusted.

Note: The contributions shown in Table 9 reflect the full employer contribution requirement.

See the Benefit Provision History, later in this report, for past benefit provision changes.

Years where historical information is not available will be displayed with zero values.



Division 11 - Emergency Telecom

Table 8-11: Actuarial Accrued Liabilities - Comparative Schedule

Valuation Date December 31	Actuarial Accrued Liability	Valuation Assets	Percent Funded	Unfunded (Overfunded) Accrued Liabilities
2014	\$ 3,268,863	\$ 3,992,399	122%	\$ (723,536)
2015	3,667,652	4,065,946	111%	(398,294)
2016	3,953,348	4,212,236	107%	(258,888)
2017	4,100,652	4,381,462	107%	(280,810)
2018	4,314,327	4,359,683	101%	(45,356)
2019	4,681,542	4,378,890	94%	302,652
2020	5,173,088	4,492,208	87%	680,880
2021	5,461,635	5,003,595	92%	458,040
2022	5,696,782	4,956,392	87%	740,390
2023	5,875,962	4,947,732	84%	928,230
2024	5,943,181	4,930,752	83%	1,012,429

Notes: Actuarial assumptions were revised for the 2015, 2019, 2020, 2021, 2023, and 2024 actuarial valuations.

The percent funded does not reflect valuation assets from Surplus divisions, if any.

Table 9-11: Computed Employer Contributions - Comparative Schedule

Valuation Date December 31	Active Employees		Computed Employer Contribution ¹	Employee Contribution Rate ²
	Number	Annual Payroll		
2014	13	\$ 640,856	\$ 0	7.30%
2015	9	495,279	\$ 0	7.30%
2016	8	460,926	\$ 327	7.30%
2017	7	400,003	\$ 0	7.30%
2018	5	282,878	\$ 1,577	7.30%
2019	5	283,172	\$ 4,805	7.30%
2020	3	181,112	\$ 8,499	7.30%
2021	3	172,671	\$ 6,192	7.30%
2022	3	201,738	\$ 10,315	7.30%
2023	3	204,801	\$ 12,765	7.30%
2024	3	197,803	\$ 14,467	7.30%

¹ For open divisions, a percent of pay contribution is shown. For closed divisions, a monthly dollar contribution is shown.

² For each valuation year, the computed employer contribution is based on the employee rate. If the employee rate changes during the applicable fiscal year, the computed employer contribution will be adjusted.

Note: The contributions shown in Table 9 reflect the full employer contribution requirement.

See the Benefit Provision History, later in this report, for past benefit provision changes.

Years where historical information is not available will be displayed with zero values.



Division S1 - S1

Table 8-S1: Actuarial Accrued Liabilities - Comparative Schedule

Valuation Date December 31	Actuarial Accrued Liability	Valuation Assets	Percent Funded	Unfunded (Overfunded) Accrued Liabilities
2014	\$ 0	\$ 0		\$ 0
2015	0	0		0
2016	0	0		0
2017	0	0		0
2018	0	0		0
2019	0	0		0
2020	0	0		0
2021	0	0		0
2022	0	12,063		(12,063)
2023	0	24,307		(24,307)
2024	0	89,366		(89,366)

Notes: Actuarial assumptions were revised for the 2015, 2019, 2020, 2021, 2023, and 2024 actuarial valuations.

Years where historical information is not available will be displayed with zero values.

Table 10: Division-Based Layered Amortization Schedule

Division 01 - Administrators

Table 10-01: Layered Amortization Schedule

Type of UAL	Date Established	Original Balance ¹	Original Amortization Period ²	Amounts for Fiscal Year Beginning 1/1/2026		
				Outstanding UAL Balance ³	Remaining Amortization Period ²	Annual Amortization Payment
Initial	12/31/2015	\$ 34,231	17	\$ 18,825	4	\$ 5,148
(Gain)/Loss	12/31/2016	5,483	15	3,087	4	840
(Gain)/Loss	12/31/2017	8,792	13	5,004	4	1,368
(Gain)/Loss	12/31/2018	13,017	11	7,622	4	2,088
(Gain)/Loss	12/31/2019	5,272	10	3,613	5	804
Assumption	12/31/2019	9,182	10	6,103	5	1,356
Experience	12/31/2020	24,222	10	18,881	6	3,564
Experience	12/31/2021	(10,245)	10	(8,838)	7	(1,452)
Experience	12/31/2022	12,279	10	11,554	8	1,692
Experience	12/31/2023	10,494	10	10,584	9	1,404
Experience	12/31/2024	9,727	10	10,401	10	1,260
Total				\$ 86,836		\$ 18,072

¹ For each type of UAL (layer), this is the original balance as of the date the layer was established.

² According to the MERS amortization policy, each type of UAL (layer) is amortized over a specific period (see Appendix on MERS website).

³ This is the remaining balance as of the valuation date, projected to the beginning of the fiscal year shown above.

The unfunded accrued liability (UAL) as of December 31, 2024 (see Table 6) is projected to the beginning of the fiscal year for which the contributions are being calculated. This allows the 2024 valuation to take into account the expected future contributions that are based on past valuations. Each type of UAL (layer) is amortized over the appropriate period. Please see the Appendix on the MERS website for a detailed description of the amortization policy.

Note: The original balance and original amortization periods prior to 12/31/2018 were received from the prior actuary.

Division 10 - Supervisors & Deputy Director

Table 10-10: Layered Amortization Schedule

Type of UAL	Date Established	Original Balance ¹	Original Amortization Period ²	Amounts for Fiscal Year Beginning 1/1/2026		
				Outstanding UAL Balance ³	Remaining Amortization Period ²	Annual Amortization Payment
Initial	12/31/2015	\$ 49,116	17	\$ 34,786	4	\$ 9,504
(Gain)/Loss	12/31/2016	(36,795)	15	(20,685)	4	(5,652)
(Gain)/Loss	12/31/2017	1,727	13	983	4	264
(Gain)/Loss	12/31/2018	48,193	11	28,212	4	7,704
Amendment	12/31/2018	281,131	11	164,581	4	44,952
(Gain)/Loss	12/31/2019	83,294	10	56,892	5	12,660
Assumption	12/31/2019	71,909	10	47,990	5	10,680
Experience	12/31/2020	(67,847)	10	(52,930)	6	(9,996)
Experience	12/31/2021	14,524	10	12,545	7	2,064
Experience	12/31/2022	234,498	10	220,673	8	32,388
Experience	12/31/2023	58,493	10	59,013	9	7,836
Experience	12/31/2024	46,287	10	49,495	10	6,024
Total				\$ 601,555		\$ 118,428

¹ For each type of UAL (layer), this is the original balance as of the date the layer was established.

² According to the MERS amortization policy, each type of UAL (layer) is amortized over a specific period (see Appendix on MERS website).

³ This is the remaining balance as of the valuation date, projected to the beginning of the fiscal year shown above.

The unfunded accrued liability (UAL) as of December 31, 2024 (see Table 6) is projected to the beginning of the fiscal year for which the contributions are being calculated. This allows the 2024 valuation to take into account the expected future contributions that are based on past valuations. Each type of UAL (layer) is amortized over the appropriate period. Please see the Appendix on the MERS website for a detailed description of the amortization policy.

Note: The original balance and original amortization periods prior to 12/31/2018 were received from the prior actuary.

Division 11 - Emergency Telecom

Table 10-11: Layered Amortization Schedule

Type of UAL	Date Established	Original Balance ¹	Original Amortization Period ²	Amounts for Fiscal Year Beginning 1/1/2026		
				Outstanding UAL Balance ³	Remaining Amortization Period ²	Annual Amortization Payment
(Gain)/Loss	12/31/2019	\$ 302,015	10	\$ 206,304	5	\$ 45,912
Experience	12/31/2020	356,674	10	278,277	6	52,548
Experience	12/31/2021	(233,353)	10	(201,548)	7	(33,216)
Experience	12/31/2022	342,178	10	322,022	8	47,268
Experience	12/31/2023	197,467	10	199,211	9	26,460
Experience	12/31/2024	129,816	10	138,812	10	16,884
Total				\$ 943,078		\$ 155,856

¹ For each type of UAL (layer), this is the original balance as of the date the layer was established.

² According to the MERS amortization policy, each type of UAL (layer) is amortized over a specific period (see Appendix on MERS website).

³ This is the remaining balance as of the valuation date, projected to the beginning of the fiscal year shown above.

The unfunded accrued liability (UAL) as of December 31, 2024 (see Table 6) is projected to the beginning of the fiscal year for which the contributions are being calculated. This allows the 2024 valuation to take into account the expected future contributions that are based on past valuations. Each type of UAL (layer) is amortized over the appropriate period. Please see the Appendix on the MERS website for a detailed description of the amortization policy.

Note: The original balance and original amortization periods prior to 12/31/2018 were received from the prior actuary.

GASB Statement No. 68 Information

The following information has been prepared to provide some of the information necessary to complete GASB Statement No. 68 disclosures. GASB Statement No. 68 is effective for fiscal years beginning after June 15, 2014. Additional resources, including an Implementation Guide, are available at <http://www.mersofmich.com/>.

Actuarial Valuation Date:		12/31/2024
Measurement Date of the Total Pension Liability (TPL):		12/31/2024
At 12/31/2024, the following employees were covered by the benefit terms:		
Inactive employees or beneficiaries currently receiving benefits:		13
Inactive employees entitled to but not yet receiving benefits (including refunds):		6
Active employees:		<u>5</u>
		24
Total Pension Liability as of 12/31/2023 measurement date:	\$	9,379,674
Total Pension Liability as of 12/31/2024 measurement date:	\$	9,542,489
Service Cost for the year ending on the 12/31/2024 measurement date:	\$	61,233
Change in the Total Pension Liability due to:		
- Benefit changes ¹ :	\$	(2,268)
- Differences between expected and actual experience ² :	\$	(33,204)
- Changes in assumptions ² :	\$	(20,292)
Average expected remaining service lives of all employees (active and inactive):		1

¹ A change in liability due to benefit changes is immediately recognized when calculating pension expense for the year.

² Changes in liability due to differences between actual and expected experience, and changes in assumptions, are recognized in pension expense over the average remaining service lives of all employees.

Covered employee payroll (Needed for Required Supplementary Information):	\$	381,818
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Note: Covered employee payroll may differ from the GASB Statement No. 68 definition.

Sensitivity of the Net Pension Liability to changes in the discount rate:

	1% Decrease (6.18%)	Current Discount Rate (7.18%)	1% Increase (8.18%)
Change in Net Pension Liability as of 12/31/2024:	\$ 1,163,627	\$ 0	\$ (975,172)

Note: The current discount rate shown for GASB Statement No. 68 purposes is higher than the MERS assumed rate of return. This is because for GASB Statement No. 68 purposes, the discount rate must be gross of administrative expenses, whereas for funding purposes it is net of administrative expenses.



GASB Statement No. 68 Information

This page is for those municipalities who need to “roll forward” their total pension liability due to the timing of completion of the actuarial valuation in relation to their fiscal year-end.

The following information has been prepared to provide some of the information necessary to complete GASB Statement No. 68 disclosures. GASB Statement No. 68 is effective for fiscal years beginning after June 15, 2014. Additional resources, including an Implementation Guide, are available at www.mersofmich.com.

Actuarial Valuation Date:		12/31/2024
Measurement Date of the Total Pension Liability (TPL):		12/31/2025
At 12/31/2024, the following employees were covered by the benefit terms:		
Inactive employees or beneficiaries currently receiving benefits:		13
Inactive employees entitled to but not yet receiving benefits (including refunds):		6
Active employees:		<u>5</u>
		24
Total Pension Liability as of 12/31/2024 measurement date:	\$	9,572,056
Total Pension Liability as of 12/31/2025 measurement date:	\$	9,734,348
Service Cost for the year ending on the 12/31/2025 measurement date:	\$	62,895
Change in the Total Pension Liability due to:		
- Benefit changes ¹ :	\$	(865)
- Differences between expected and actual experience ² :	\$	(7,511)
- Changes in assumptions ² :	\$	(23,249)
Average expected remaining service lives of all employees (active and inactive):		1

¹ A change in liability due to benefit changes is immediately recognized when calculating pension expense for the year.

² Changes in liability due to differences between actual and expected experience, and changes in assumptions, are recognized in pension expense over the average remaining service lives of all employees.

Covered employee payroll (Needed for Required Supplementary Information):	\$	381,818
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Note: Covered employee payroll may differ from the GASB Statement No. 68 definition.

Sensitivity of the Net Pension Liability to changes in the discount rate:

	1% Decrease <u>(6.18%)</u>	Current Discount Rate <u>(7.18%)</u>	1% Increase <u>(8.18%)</u>
Change in Net Pension Liability as of 12/31/2025:	\$ 1,160,544	\$ 0	\$ (975,187)

Note: The current discount rate shown for GASB Statement No. 68 purposes is higher than the MERS assumed rate of return. This is because for GASB Statement No. 68 purposes, the discount rate must be gross of administrative expenses, whereas for funding purposes it is net of administrative expenses.



Benefit Provision History

The following benefit provision history is provided by MERS. Any corrections to this history or discrepancies between this information and information displayed elsewhere in the valuation report should be reported to MERS. All provisions are listed by date of adoption.

01 - Administrators

12/1/2020	Non-Accelerated Amortization
12/31/2018	Accelerated to 5-year Amortization
12/1/2016	Service Credit Purchase Estimates - Yes
11/9/2010	Covered by Act 88
1/1/2009	10 Year Vesting
1/1/2009	2.50% Multiplier (Capped at 80% of FAC)
1/1/2009	Benefit F55 (With 25 Years of Service)
1/1/2009	Benefit FAC-3 (3 Year Final Average Compensation)
1/1/2009	Day of work defined as 160 Hours a Month for Group employees.
1/1/2009	DC Adoption Date 01-01-2009
1/1/2009	Fiscal Month - January
1/1/2009	Member Contribution Rate 2.00%
	Early Reduced (.5%) at Age 50 with 25 Years or Age 55 with 15 Years
	Normal Retirement Age (DB) - 60

10 - Supervisors & Deputy Director

5/1/2024	Participant Contribution Rate 7.3%
1/1/2021	Base Wages
1/1/2021	Public Safety Employees - Yes
1/1/2021	Service Credit Qualification - 160 hours
12/1/2020	Non-Accelerated Amortization
12/31/2018	Accelerated to 5-year Amortization
12/1/2016	Service Credit Purchase Estimates - Yes
11/9/2010	Covered by Act 88
1/1/2009	10 Year Vesting
1/1/2009	2.50% Multiplier (Capped at 80% of FAC)
1/1/2009	Benefit F55 (With 25 Years of Service)
1/1/2009	Benefit FAC-3 (3 Year Final Average Compensation)
1/1/2009	Benefit RS 50 (50% Post-Ret. Spouse Benefits)
1/1/2009	Day of work defined as 160 Hours a Month for Group employees.
1/1/2009	DC Adoption Date 01-01-2009
1/1/2009	E1 2.5% COLA for past retirees (1/1/2009)
1/1/2009	E2 2.5% COLA for future retirees (1/1/2009)
1/1/2009	Fiscal Month - January
1/1/2009	Member Contribution Rate 4.16%
	Early Reduced (.5%) at Age 50 with 25 Years or Age 55 with 15 Years
	Normal Retirement Age (DB) - 60

11 - Emergency Telecom

1/1/2021	Base Wages
1/1/2021	Public Safety Employees - Yes
1/1/2021	Service Credit Qualification - 160 hours



11 - Emergency Telecom

12/1/2016	Service Credit Purchase Estimates - Yes
11/9/2010	Covered by Act 88
1/1/2010	E2 2.5% COLA for future retirees (01/01/2009)
1/1/2009	10 Year Vesting
1/1/2009	2.50% Multiplier (Capped at 80% of FAC)
1/1/2009	Benefit F55 (With 25 Years of Service)
1/1/2009	Benefit FAC-3 (3 Year Final Average Compensation)
1/1/2009	Day of work defined as 160 Hours a Month for Group employees.
1/1/2009	DC Adoption Date 01-01-2009
1/1/2009	Fiscal Month - January
1/1/2009	Member Contribution Rate 7.30%
	Early Reduced (.5%) at Age 50 with 25 Years or Age 55 with 15 Years
	Normal Retirement Age (DB) - 60

S1 - S1

1/1/2009	Fiscal Month - January
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Plan Provisions, Actuarial Assumptions, and Actuarial Funding Method

Details on MERS plan provisions, actuarial assumptions, and actuarial methodology can be found in the Appendix. Some actuarial assumptions are specific to this municipality and its divisions. These are listed below.

Increase in Final Average Compensation

Division	Increase Assumption
01 - Administrators	1.50%
10 - Supervisors & Deputy Director	0.50%
11 - Emergency Telecom	0.50%

Miscellaneous and Technical Assumptions

Loads – None.

Amortization Policy for Closed Not Linked Divisions: The default funding policy for closed not linked divisions, including open divisions with zero active members, is to follow a non-accelerated amortization, where each closed period decreases by one year each year until the period is exhausted.

Risk Commentary

Determination of the accrued liability, the employer contribution, and the funded ratio requires the use of assumptions regarding future economic and demographic experience. Risk measures, as illustrated in this report, are intended to aid in the understanding of the effects of future experience differing from the assumptions used in the course of the actuarial valuation. Risk measures may also help with illustrating the potential volatility in the accrued liability, the actuarially determined contribution and the funded ratio that result from the differences between actual experience and the actuarial assumptions.

Future actuarial measurements may differ significantly from the current measurements presented in this report due to such factors as the following: plan experience differing from that anticipated by the economic or demographic assumptions; changes in economic or demographic assumptions due to changing conditions; increases or decreases expected as part of the natural operation of the methodology used for these measurements (such as the end of an amortization period, or additional cost or contribution requirements based on the Plan's funded status); and changes in plan provisions or applicable law. The scope of an actuarial valuation does not include an analysis of the potential range of such future measurements.

Examples of risk that may reasonably be anticipated to significantly affect the plan's future financial condition include:

- **Investment Risk** – actual investment returns may differ from the expected returns;
- **Asset/Liability Mismatch** – changes in asset values may not match changes in liabilities, thereby altering the gap between the accrued liability and assets and consequently altering the funded status and contribution requirements;
- **Salary and Payroll Risk** – actual salaries and total payroll may differ from expected, resulting in actual future accrued liability and contributions differing from expected;
- **Longevity Risk** – members may live longer or shorter than expected and receive pensions for a period of time other than assumed; and
- **Other Demographic Risks** – members may terminate, retire or become disabled at times or with benefits other than assumed resulting in actual future accrued liability and contributions differing from expected.

The effects of certain trends in experience can generally be anticipated. For example, if the investment return since the most recent actuarial valuation is less (or more) than the assumed rate, the cost of the plan can be expected to increase (or decrease). Likewise, if longevity is improving (or worsening), increases (or decreases) in cost can be anticipated.

Plan Maturity Measures

Risks facing a pension plan evolve over time. A young plan with virtually no investments and paying few benefits may experience little investment risk. An older plan with a large number of members in pay status and a significant trust may be much more exposed to investment risk. Generally accepted plan maturity measures include the following:

December 31,	Ratio of:				
	Market Value of Assets to Total Payroll	Actuarial Accrued Liability to Payroll	Actives to Retirees and Beneficiaries	Market Value of Assets to Benefit Payments	Net Cash Flow to Market Value of Assets (BOY)
2018	9.3	10.7	1.1	22.4	-0.4%
2019	11.3	13.1	0.9	20.2	-3.1%
2020	17.8	20.4	0.5	18.6	-1.6%
2021	20.3	22.8	0.5	16.8	-3.9%
2022	15.2	20.9	0.5	14.2	-3.1%
2023	18.6	24.8	0.4	14.8	-4.1%
2024	20.0	25.7	0.4	15.2	-2.1%

Ratio of Market Value of Assets to Total Payroll

The relationship between assets and payroll is a useful indicator of the potential volatility of contributions. For example, if the market value of assets is 2.0 times the payroll, a return on assets 5% different than assumed would equal 10% of payroll. A higher (lower) or increasing (decreasing) level of this maturity measure generally indicates a higher (lower) or increasing (decreasing) volatility in plan sponsor contributions as a percentage of payroll.

Ratio of Actuarial Accrued Liability to Payroll

The relationship between actuarial accrued liability and payroll is a useful indicator of the potential volatility of contributions for a fully funded plan. A funding policy that targets a funded ratio of 100% is expected to result in the ratio of assets to payroll and the ratio of liability to payroll converging over time.

Ratio of Actives to Retirees and Beneficiaries

A young plan with many active members and few retirees will have a high ratio of actives to retirees. A mature open plan may have close to the same number of actives to retirees resulting in a ratio near 1.0. A super-mature or closed plan may have significantly more retirees than actives resulting in a ratio below 1.0.

Ratio of Market Value of Assets to Benefit Payments

The MERS' Actuarial Policy requires a total minimum contribution equal to the excess (if any) of three times the expected annual benefit payments over the projected market value of assets as of the participating municipality or court's Fiscal Year for which the contribution applies. The ratio of market value of assets to benefit payments as of the valuation date provides an indication of whether the division is at risk for triggering the minimum contribution rule in the near term. If the division triggers this minimum contribution rule, the required employer contributions could increase dramatically relative to previous valuations.

Ratio of Net Cash Flow to Market Value of Assets

A positive net cash flow means contributions exceed benefits and expenses. A negative cash flow means existing funds are being used to make payments. A certain amount of negative net cash flow is generally expected to occur when benefits are prefunded through a qualified trust. Large negative net cash flows as a percent of assets may indicate a super-mature plan or a need for additional contributions.



State Reporting

The following information has been prepared to provide some of the information necessary to complete the Public Act 202 pension reporting requirements for the State of Michigan’s Local Government Retirement System Annual Report (Form No. 5572). Additional resources are available at www.mersofmich.com and on the State [website](#).

Form 5572		
Line Reference	Description	Result
10	Membership as of December 31, 2024	
11	Indicate number of active members	5
12	Indicate number of inactive members (excluding pending refunds)	4
13	Indicate number of retirees and beneficiaries	13
14	Investment Performance for Calendar Year Ending December 31, 2024¹	
15	Enter actual rate of return - prior 1-year period	7.72%
16	Enter actual rate of return - prior 5-year period	6.91%
17	Enter actual rate of return - prior 10-year period	6.62%
18	Actuarial Assumptions	
19	Actuarial assumed rate of investment return ²	6.93%
20	Amortization method utilized for funding the system's unfunded actuarial accrued liability, if any	Level Percent
21	Amortization period utilized for funding the system's unfunded actuarial accrued liability, if any ³	10
22	Is each division within the system closed to new employees? ⁴	Yes
23	Uniform Assumptions	
24	Enter retirement pension system's actuarial value of assets using uniform assumptions	\$7,884,139
25	Enter retirement pension system's actuarial accrued liabilities using uniform assumptions ⁵	\$9,814,076
27	Actuarially Determined Contribution (ADC) using uniform assumptions, Fiscal Year Ending December 31, 2025	\$260,568

¹ The Municipal Employees’ Retirement System’s investment performance has been provided to GRS from MERS Investment Staff and is included here for reporting purposes. The investment performance figures reported are net of investment expenses on a rolling calendar year basis for the previous 1-, 5-, and 10-year periods as required under PA 530.

² Net of administrative and investment expenses.

³ Populated with the longest amortization period remaining in the amortization schedule, across all divisions in the plan. This is when each division and the plan in total is expected to reach 100% funded if all assumptions are met.

⁴ If all divisions within the employer are closed, “yes.” If at least one division is open (including shadow divisions), “no.”

⁵ Line 25 actuarial accrued liability is determined under PA 202 uniform assumptions which may differ from the valuation assumptions. In accordance with the March 4, 2025 memo on the selection of Uniform Assumptions, “[f]or retirement systems that utilize an investment rate of return that is less than 7.00% for funding purposes, the local government should use the lower investment rate of return for the uniform assumption as well.” In particular, the assumed rate of return for PA 202 purposes is 6.93%.

Calhoun County Consolidated Dispatch Authority
Staff Report for Agenda Items

Meeting Date: July 8, 2025

From: Michael Armitage, Executive Director

Item: New Business – Motorola Change Order 13

Background:

During final programming, it was discovered that 36 radios were missing software updates. These updates are needed to work with Wi-Fi programming, and for two radios, to work on the MPSCS network.

These radios are for Battle Creek Fire and are repurposed (ordered prior to the radio project). I am requesting authorization up to \$17,000 as I located two radios after the CO was created that I believe will need the enhancements as well.

Financial Impact:

Capital / Bond Project. Budget amendment will be needed.

Recommended Motion:

Approve change order 13, not to exceed \$17,000, and authorize the Executive Director to sign.

Change Order Number: 13
Date: 6/13/25
Project Name and Number: Calhoun County
Customer Name: Exec. Director Michael Armitage
Customer Project Mgr: USMI24D057M

The purpose of this Change Order is to: *(highlight the key reasons for this Change Order)*

Change order to add WiFi capability to a total of 36 subscribers, and add MPSCS capability to two of the 36 subscribers. (see attached for subscriber list).

Extend contract completion date to 9/30/2025

Contract Project

Identifier (Name or Number): [USMI24D057M]
Contract Date: 9/27/2022

In accordance with the terms and conditions of the contract identified above between [\[Calhoun County\]](#) and Motorola Solutions, Inc., the following changes are approved:

Contract Price* Adjustments

Original Contract Price:	\$ 14,482,542.00
Previous Change Order amounts for Change Order numbers [01] through [12]:	\$ 3,074,114.80
This Change Order:	\$ 15,704.00
Contract Credit (If Applicable):	\$ 0
New Contract Price:	\$ 17,572,360.80

***"Contract Price" does not include taxes.**

Completion Date Adjustments

Original Completion Date:	03/29/2023
Current Completion Date prior to this Change Order:	06/30/2025
New Completion Date:	09/30/2025

Equipment Changes: (additions, deletions or modifications) <i>Include attachments if needed.</i>					
QTY	NOMENCLATURE	DESCRIPTION	UNIT LIST	EXT LIST	TC
1	T8553A	SOFTWARE LICENSE DIGITAL SMARTZONE	0	0	
31	QA09001AC	SOFTWARE LICENSE ENH: WI-FI CAPABILITY FLP	380	11780	
1	T8425A	DIGITAL SMARTZONE	0	0	
3	GA09001AB	ADD: WI-FI CAPABILITY	380	1140	
1	T8550A	DIGITAL CONVENTIONAL	0	0	
2	Q327BH	ENH: UPGRADE CONVENTIONAL TO SMART	1012	2024	
2	QA09001AC	SOFTWARE LICENSE ENH: WI-FI CAPABILITY FLP	380	760	
41			2152	15704	

Scope of Work Changes: (additions, deletions or modifications) <i>Include attachments if needed.</i>
No changes in scope of work. Chrouch Communications will perform or assist with performing the upgrades.

SUA/Support Service Changes: (additions, deletions or modifications) <i>Include attachments if needed. Must be completed by Project CSM.</i>
N/A

Schedule Changes: (describe change or N/A)
Extending project to 9/30/2025

Contract Price Changes: (describe change or N/A)
Addition of \$ 15,704.00

Customer Responsibilities: *(describe change or N/A)*

No Change

Payment Schedule for this Change Order:*(describe new payment terms applicable to this change order)*

100% payment (\$ 15,704.00) due upon shipment of upgrades

Purchase Order Requirements for this Change Order (select only one).

A Purchase Order is required - included with this change order and is attached.

No Purchase Order is required - Customer affirms that this change order document is the only notice to proceed required, that funding has been encumbered for this change order in its entirety, and that no further purchase orders will be issued against this change order,

No Purchase Order required - this is a \$0 Change Order, or a decrease in scope.

Unless amended above, all other terms and conditions of the Contract shall remain in full force. If there are any inconsistencies between the provisions of this Change Order and the provisions of the Contract, the provisions of this Change Order will prevail.

IN WITNESS WHEREOF the parties have executed this Change Order as of the last date signed below.

Motorola Solutions, Inc.**Customer**By: Scott Pitman

By: _____

Printed Name: Scott Pitman

Printed Name: _____

Title: RSM

Title: _____

Date: 6/16/2025

Date: _____

Reviewed by: _____

Date: _____

Motorola Solutions Project Manager

SerialNumber	ModelNumber	CodeplugVersion	FirmwareVersion	AstroPurchasedFlashCode	GroupName	RadioAlias	TemplateName	TuningVersion	Comments
Serial Number	Model Number	Codeplug Version	Firmware Version	FLASHcode	Group	Radio Alias	Template	Tuning Version	Comments
579CVH0002	H91TGD9PW6AN	R35.00.00	R33.52.00	14R068-811480-7-000000-000000	Battle Creek/Fire/Radios need wifi	Car 1	9133188_579CVH0002	R01.00.00	
579CVH0007	H91TGD9PW6AN	R35.00.00	R33.52.00	14R068-811480-7-000000-000000	Battle Creek/Fire/Radios need wifi	BC 310	9133198_579CVH0007	R01.00.00	
681CVF2978	M37TSS9PW1AN	R35.00.00	R33.52.00	14R048-011480-9-000000-000000	Battle Creek/Fire/Radios need wifi	chief	9133091_681CVF2978	R01.00.00	dual head clown car
681CVF2979	M37TSS9PW1AN	R35.00.00	R33.52.00	14R048-011480-9-000000-000000	Battle Creek/Fire/Radios need wifi	BC 530	9133093_681CVF2979	R01.00.00	
579CVH1202	H91TGD9PW6AN	R35.00.00	R33.52.00	10R060-Q11000-5-000000-000000	Battle Creek/Fire/Radios need wifi	BCFD 2A0	579CVH1202	R01.00.00	Also needs P25/MPSCS entitlements
579CVH0012	H91TGD9PW6AN	R35.00.00	R33.52.00	14R068-811480-7-000000-000000	Battle Creek/Fire/Radios need wifi	Car 5	9133208_579CVH0012	R01.00.00	
579CVH0027	H91TGD9PW6AN	R35.00.00	R33.52.00	14R068-811480-7-000000-000000	Battle Creek/Fire/Radios need wifi	Car 4	9133238_579CVH0027	R01.00.00	
579CVH0016	H91TGD9PW6AN	R35.00.00	R33.52.00	14R068-811480-7-000000-000000	Battle Creek/Fire/Radios need wifi	BC 332	9133216_579CVH0016	R01.00.00	
579CVH0010	H91TGD9PW6AN	R35.00.00	R33.52.00	14R068-811480-7-000000-000000	Battle Creek/Fire/Radios need wifi	BC 335	9133204_579CVH0010	R01.00.00	
579CVH0014	H91TGD9PW6AN	R35.00.00	R33.52.00	14R068-811480-7-000000-000000	Battle Creek/Fire/Radios need wifi	BC 329	9133212_579CVH0014	R01.00.00	
579CVH0030	H91TGD9PW6AN	R35.00.00	R33.52.00	14R068-811480-7-000000-000000	Battle Creek/Fire/Radios need wifi	BC 333	9133244_579CVH0030	R01.00.00	
579CVH1221	H91TGD9PW6AN	R35.00.00	R33.52.00	10R060-Q11000-5-000000-000000	Battle Creek/Fire/Radios need wifi	BCFD GA	579CVH1221(2)	R01.00.00	Also needs P25/MPSCS entitlements
579CVH0004	H91TGD9PW6AN	R35.00.00	R33.52.00	14R068-811480-7-000000-000000	Battle Creek/Fire/Radios need wifi	CAR 8	9133192_579CVH0004	R01.00.00	
579CVH0020	H91TGD9PW6AN	R35.00.00	R33.52.00	14R068-811480-7-000000-000000	Battle Creek/Fire/Radios need wifi	BC 320	9133224_579CVH0020	R01.00.00	
579CVH0028	H91TGD9PW6AN	R35.00.00	R33.52.00	14R068-811480-7-000000-000000	Battle Creek/Fire/Radios need wifi	BC 319	9133240_579CVH0028	R01.00.00	
579CVH0006	H91TGD9PW6AN	R35.00.00	R33.52.00	14R068-811480-7-000000-000000	Battle Creek/Fire/Radios need wifi	BC 318	9133196_579CVH0006	R01.00.00	
579CVH0018	H91TGD9PW6AN	R35.00.00	R33.52.00	14R068-811480-7-000000-000000	Battle Creek/Fire/Radios need wifi	BC 315	9133220_579CVH0018	R01.00.00	
579CVH0013	H91TGD9PW6AN	R35.00.00	R33.52.00	14R068-811480-7-000000-000000	Battle Creek/Fire/Radios need wifi	CAR 3C	9133210_579CVH0013	R01.00.00	
579CVH0003	H91TGD9PW6AN	R35.00.00	R33.52.00	14R068-811480-7-000000-000000	Battle Creek/Fire/Radios need wifi	BC 314	9133190_579CVH0003	R01.00.00	
579CVH0031	H91TGD9PW6AN	R35.00.00	R33.52.00	14R068-811480-7-000000-000000	Battle Creek/Fire/Radios need wifi	BC 322	9133246_579CVH0031	R01.00.00	
579CVH0019	H91TGD9PW6AN	R35.00.00	R33.52.00	14R068-811480-7-000000-000000	Battle Creek/Fire/Radios need wifi	BC 323	9133222_579CVH0019	R01.00.00	
579CVH0015	H91TGD9PW6AN	R35.00.00	R33.52.00	14R068-811480-7-000000-000000	Battle Creek/Fire/Radios need wifi	BC 326	9133214_579CVH0015	R01.00.00	
579CVH0024	H91TGD9PW6AN	R35.00.00	R33.52.00	14R068-811480-7-000000-000000	Battle Creek/Fire/Radios need wifi	BC 334	9133232_579CVH0024	R01.00.00	
579CVH0011	H91TGD9PW6AN	R35.00.00	R33.52.00	14R068-811480-7-000000-000000	Battle Creek/Fire/Radios need wifi	CAR 7	9133206_579CVH0011	R01.00.00	
579CVH0008	H91TGD9PW6AN	R35.00.00	R33.52.00	14R068-811480-7-000000-000000	Battle Creek/Fire/Radios need wifi	BC 313	9133200_579CVH0008	R01.00.00	
579CVH0022	H91TGD9PW6AN	R35.00.00	R33.52.00	14R068-811480-7-000000-000000	Battle Creek/Fire/Radios need wifi	BC 321	9133228_579CVH0022	R01.00.00	
579CVH0017	H91TGD9PW6AN	R35.00.00	R33.52.00	14R068-811480-7-000000-000000	Battle Creek/Fire/Radios need wifi	BC 330	9133218_579CVH0017	R01.00.00	
579CVH0026	H91TGD9PW6AN	R35.00.00	R33.52.00	14R068-811480-7-000000-000000	Battle Creek/Fire/Radios need wifi	BC 328	9133236_579CVH0026	R01.00.00	
579CVH0009	H91TGD9PW6AN	R35.00.00	R33.52.00	14R068-811480-7-000000-000000	Battle Creek/Fire/Radios need wifi	CAR 3A	9133202_579CVH0009	R01.00.00	
579CVH0032	H91TGD9PW6AN	R35.00.00	R33.52.00	14R068-811480-7-000000-000000	Battle Creek/Fire/Radios need wifi	BC 325	9133248_579CVH0032	R01.00.00	
579CVH0021	H91TGD9PW6AN	R35.00.00	R33.52.00	14R068-811480-7-000000-000000	Battle Creek/Fire/Radios need wifi	BC 324	9133226_579CVH0021	R01.00.00	
579CVH0023	H91TGD9PW6AN	R35.00.00	R33.52.00	14R068-811480-7-000000-000000	Battle Creek/Fire/Radios need wifi	BC 317	9133230_579CVH0023	R01.00.00	
579CVH0029	H91TGD9PW6AN	R35.00.00	R33.52.00	14R068-811480-7-000000-000000	Battle Creek/Fire/Radios need wifi	BC 316	9133242_579CVH0029	R01.00.00	
579CVH0025	H91TGD9PW6AN	R35.00.00	R33.52.00	14R068-811480-7-000000-000000	Battle Creek/Fire/Radios need wifi	CAR 3B	9133234_579CVH0025	R01.00.00	
579CVH0005	H91TGD9PW6AN	R35.00.00	R33.52.00	14R068-811480-7-000000-000000	Battle Creek/Fire/Radios need wifi	CAR 6	9133194_579CVH0005	R01.00.00	
681CVF2980	M37TSS9PW1AN	R35.00.00	R33.52.00	14R048-011480-9-000000-000000	Battle Creek/Fire/Radios need wifi	BCFD Mobile	681CVF2980(2)	R01.00.00	dual head

Calhoun County Consolidated Dispatch Authority
Staff Report for Agenda Items

Meeting Date: July 8, 2025

From: Michael Armitage, Executive Director

Item: New Business – Portable Data Network (PDN)

Background:

A PDN provides Wi-Fi in a portable case that can be easily transported. It includes battery back-up, solar panels for charging, and antennas. Last year, when we experienced a county internet failure, we were able to borrow Eaton County 911's PDN and plug it into the county network to restore internet.

This device has other practical purposes:

- Radio Programming (at events and at stations that don't have radio programming Wi-Fi).
- Event Support. This will provide the benefits of FirstNet, so reliable data services are made available through Wi-Fi, even if the devices themselves do not have FirstNet services.

This is intended to be a tool, to compliment our Cache Radio deployments and our future Tactical Dispatch team. Currently, we have one Incident Tactical Dispatcher (INDT), and we are hosting a FEMA class this fall to offer this opportunity to additional telecommunicators.

Financial Impact:

Capital. Budget amendment will be needed.

Recommended Motion:

Approve the purchase of a PDN from Industrial Networking Solutions, not to exceed \$20,000.



Quote

Industrial Networking Solutions

3321 Essex Dr, Richardson, TX 75082

Phone: 972-248-7466 Fax: 972-248-9533

www.industrialnetworking.com

Date	Quote #
6/26/2025	INS-234709

To: Calhoun County Consolidated Dispatch Authority: Michael Armitage	Phone#: (269) 781-9709
---	---

E-mail: MArmitage@calhouncountymi.gov
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Terms	Ship Via	Valid Until	Sales Rep
Net 30		7/26/2025	Norris, Travis
Project Name / Number			Inside Sales Rep
			Chennault, Maegan

Line	Model / Part#	Qty.	Description	Lead Time	Price/ea.	Extended
1	Plum Venture Case + Plum Care - #Q0006353	1	Plum Venture Dual 5G Embedded Case includes an R1900 Router, RX30 Dock, and MC400 5G Modem. Patented Plum Antenna Array. Proprietary long range Plum Antenna Array. Proprietary lightweight, scalable, intelligent Plum Power Bank™ with one Plum li-ion cylinder smart battery pack. Comes standard with three ports: one RJ45 ethernet port, a lighted power button and universal charging port. Configured in a highly ruggedized case. Includes 1-year Plum Care warranty for all parts, labor, virtual training, 24 x 7 phone support, and a 1-year license for the Cradlepoint Net Cloud Manager Platform (Mfg. p/n: VEN0001). ***** #Q0006353	1-2 weeks	10,945.00	10,945.00
2	VEN9000	4	Plum Venture - Plum Shell Care Annual Service Package. 1-year Plum Shell Care warranty for all parts, labor, virtual training, 24 x 7 phone support, ground shipping (CONUS); Supports all VEN3001 models. (NCM Licensing Sold Separately)		1,386.66	5,546.64
3	MDM PROV - FirstNet	1	FirstNet Modem Provisioning, includes Black FirstNet SIM card, modem setup with carrier activation, testing and labeling. ***** INS Network Ready Provisioning Service includes: Loading SIM card into hardware Loading wireless network authentication information (provided by the cellular carrier) Documenting network addressing & mobile numbers Testing network connectivity *****		55.00	55.00
4	ACC0004	1	Plum Accessory Case (for PPB) is a ruggedized case that includes a 100W foldable solar panel, two Plum Smart Battery Packs™, a single bay Plum Battery Pack Charger, 12V Plum Case® charger for car or cigarette lighter, multi-device USB charging cable, and storage space for	2-3 weeks	2,900.00	2,900.00



Industrial Networking Solutions

3321 Essex Dr, Richardson, TX 75082

Phone: 972-248-7466 Fax: 972-248-9533

www.industrialnetworking.com

Date	Quote #
6/26/2025	INS-234709

Line	Model / Part#	Qty.	Description	Lead Time	Price/ea.	Extended
			additional Plum Case® accessories.			

The item(s) quoted are special-order, therefore non-cancellable & non-returnable.	Total	\$19,446.64
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Pricing is in US Dollars. Non-freight collect shipping charges will be prepaid and added to the invoice. Pre-pay and add freight charges quoted are only an estimate and are subject to change at the time of invoice based on actual carrier charges. Shipping terms are FOB Origin. Sales tax is calculated for shipments to all states with the exception of RI and VT. Customers located in RI and VT are responsible for direct payment of all sales/use taxes that may be applicable in their state. The provided estimate is based on current market conditions and pricing. Please note that unforeseen changes in tariffs, taxes, or other regulatory measures may impact the final cost. Such changes will be passed through to the customer. We will notify you promptly if any adjustments are necessary. Purchaser acknowledges that the items contained in this shipment may be controlled by the U.S. Government and authorized for export only to the country of shipment for use by the purchaser. The items may not be resold, transferred, or otherwise disposed of, to any other country or to any person other than purchaser, either in their original form or after being incorporated into other items, without first obtaining any approvals required under U.S. law and regulations. By accepting this order, purchaser confirms that it will not resell, transfer, or otherwise dispose of the items contained herein in any manner that foreseeably would cause [INS] to be in violation of applicable export control or sanctions laws or regulations.

Returns, if authorized, must occur within 90 days of purchase. A Return Authorization (RMA #) must be provided by INS prior to returning materials. A minimum 20% restocking fee will be applied for all returns (subject to inspection). Materials that are damaged or not in original packaging will not be accepted. Cancelled orders are subject to a minimum 20% cancellation fee. Please review our product support policy at: <http://www.industrialnetworking.com/Support-Policy>

For purchases using a credit card, a 3.5% processing fee will be added to the charges. If Net 30 terms have been selected by the customer as the preferred method of payment, but payment is instead made using a credit card, a 7% processing fee will be applied. If any balance of the invoice remains unpaid after the Due Date, late fees of 2% per month may be added to the balance of the invoice, without additional notice to the customer, until such late balance is paid.

Calhoun County Consolidated Dispatch Authority
Staff Report for Agenda Items

Meeting Date: July 8, 2025

From: Michael Armitage, Executive Director
Item: New Business – Chargers and Batteries

Background:

The requests for single chargers ended up being greater than anticipated by agencies. This order will cover the last requests for single chargers and leave some spares for the future. This order will also provide spare batteries moving forward.

Financial Impact:

Capital / Bond Project. Budget amendment will be needed.

Recommended Motion:

Approve the purchase batteries and single chargers from Chrouch Communications, not to exceed \$20,443.



7860 MORRISON LAKE ROAD
 SARANAC MI 48881
 Phone: 616-642-3881
 Fax: 616-642-6008

QUOTATION
 128880

Page 1
 Date: 07/03/25

Bill To:
 CALHOUN COUNTY CONSOLIDATED
 DISPATCH AUTHORITY
 315 W GREEN ST
 MARSHALL MI 49068
 Primary Contact:
 Contact#: 269-781-0911
 Order Contact: MICHAEL ARMITAGE

Ship To:
 CALHOUN COUNTY CONSOLIDATED
 DISPATCH AUTHORITY
 315 W GREEN ST
 MARSHALL MI 49068
 Contact:
 Contact#: 269-781-0911

Qty	Description	Unit Price	Extended
Cust. #: 6386 Customer Rep: KEVIN COURTNEY Terms: NET 10 DAYS			
25	CHARGER, SINGLE-UNIT IMPRES 2	158.50	3,962.50
50	BATTERY, IMPRES 2 LI-ION IP67 : 3400MAH	155.33	7,766.50
50	BATTERY, IMPRES 2 LI-ION INTRINSICALLY SAFE FOR APX6000 SERIES	174.28	8,714.00
Subtotal:			20,443.00
Total Quote:			20,443.00

This quote is valid for 30 days.

Shipping charges will incur additional fees.

Order Total: 20,443.00

Accepted By: _____ Date: _____

PO#: _____

Calhoun County Consolidated Dispatch Authority
Staff Report for Agenda Items

Meeting Date: July 8, 2025

From: Michael Armitage, Executive Director
Item: New Business – MERS Surplus Division

Background:

The authority set up a 'surplus division' with MERS as a mechanism to make additional payments, above the required minimum contribution.

Separately, we received revenue of \$202,494.33 from the Local Stabilization Authority. There was some uncertainty as to the amount we would receive, therefore we had budgeted \$0.

I recommend using most of that unbudgeted revenue for a one-time contribution to the surplus division in the amount of \$175,000.

Financial Impact:

Capital / Bond Project. Budget amendment will be needed.

Recommended Motion:

Authorize a one-time contribution of \$175,000 to the MERS surplus division.