

***Dollars and Sense:***  
***How Gladwin County Spends Your Money***

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2019 Citizen's Guide to  
Gladwin County Financial Health

Presented by:  
Gladwin County Board of Commissioners

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## KEY TERMS

There are a few key terms that may be helpful when reading this report. They include:

- \* **Budget deficit/surplus.** If there is less money received than paid out in a given fiscal year, there is a budget deficit or shortfall. If there is more money received than paid during the fiscal year, a budget surplus exists.
- \* **Debt.** Just like a homeowner takes out a mortgage, governments can borrow money to pay for certain types of projects. The state has both short-term debt (paid back within the fiscal year) and long-term debt. Debt can be either **general obligation** debt, meaning that the state pays back the debt with regular tax collections and other revenues, or **special revenue** debt, which is paid off over time with revenue from specified sources beyond the usual taxes and service fees.
- \* **Fiscal year (FY).** The 12-month period during which budgets are allocated or finances are planned. Most households have a fiscal year that runs from January 1 to December 31 (that's the period for which we pay personal income taxes in April), while state government uses an October 1 - September 30 fiscal year. Some local units of government, including public schools, use a July 1 - June 30 fiscal year, while others operate on a typical calendar year.
- \* **Fund balance.** Once all the bills for the year have been paid out of a certain fund, whatever is left over is called the fund balance. When a fund balance is less than zero, you'll see the number shown with parentheses around it. Deficits cause fund balances to decrease, while surpluses cause them to increase.
- \* **Public budget gap.** A novel measure, like the deficit, used to measure the extent to which a government is falling short of covering its current and long-term obligations in a fiscal period. The budget gap considers the budget deficit, as well as any new obligations that the government has failed to cover such as **employee pensions or retiree health care.**
- \* **Reserved/Restricted funds.** Some funds are "reserved" or "restricted" for a specific purpose and cannot be spent for anything else.

## Welcome

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Greetings,


On behalf of the Gladwin County Board of Commissioners, it is with pleasure and gratitude that you have taken an interest in our County!

Within this report is the “dollars and sense” behind the operations of Gladwin County. We believe that financial transparency with our residents is the key in gaining community strength and to trust in the impact that is made by the County Board of Commissioners and our Elected Officials.

This guide is meant to provide you with facts, figures and understanding of how Gladwin County uses, spends and invests our money. It is our goal to give you a complete financial overview of Gladwin County and provide you with statistical information regarding our component units (agencies outside of Gladwin County’s general fund dollars) and the welfare of the County. Keep in mind that this information is just an overview. There are three appendices that are attached for more in-depth information. The first, the 2018 Complete County Audit, is the main source from which most of the overview information was collected. The Second is a copy of our “Dashboard information”. The County “Dashboard” can be found in its entirety at [gladwincounty-mi.gov](http://gladwincounty-mi.gov) where you can also compare Gladwin County’s economic and financial stability to every County across the State of Michigan. And the third is a 2018 General Ledger printout after audit. This will show a detail of expenses and revenues by line item.

Again, welcome to Gladwin County! It is our hope that you will educate yourself in your reading and enjoy learning about our community. We would love if you became a full-time resident with us, or even just a “weekender”. Either way, we know you will love our little community and all it has to offer!

Sincerely,



Sharron Smith, Chairperson

Gladwin County Board of Commissioners

## *How Governments Use Your Money*

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**WHERE CITIZEN DOLLARS GO**      The revenue collected in our general fund budget for 2018 was \$8,359,371. There are many main revenue groups that comprise that dollar amount. The next pages provide a breakdown of the revenue and the departments that aid in its collection.

(The revenue information shared here is contained within the 2018 audit on page 15.)\*\*

**Property Taxes** \$4,613,825 As you can see this was a significant part of our operating revenue (44.24%). This money is paid by homeowners to their Township Treasurers then turned over to the County creating county revenue. Any taxes not collected in the year that are due are collected by the County Treasurer and/or forfeited if not paid by the homeowner.

**Licenses & Permits** \$435,281 These fees are collected primarily at our Construction Codes and Zoning Departments when looking to build a home, structure, deck, fence, etc. The levels of collection are included in the "Charges for Service" section below.

**Federal Revenue / State Revenue from grants** \$1,308,506 This revenue was generated through programs such as the Marine Grant, Emergency Management funding and CRP funding for the Prosecuting Attorney and Friend of Court for assistance in child support and custody matters. This revenue may also be collected through grant writing, Friend of the Court incentive fees for child support and custody cases.

**State Revenue Sharing** \$520,220 This funding is given to Counties, Townships and Cities who are compliant with standards under the EVIP or CIP program and qualify for funding and is a part of the State Revenue as shown above.

**Charges for Service** \$1,311,452 All the departments of the County have services that are produced for fees. Examples would be the County Clerk issuing a marriage license, the Register of Deeds recording a Quit Claim document, or the Sheriff providing you a copy of a police report. All services have a fee structure. To see the County's fee structure by department, visit our website at [gladwincounty-mi.gov](http://gladwincounty-mi.gov)

**Interest Earnings** \$5,598 This money is collected is the County has enough money to set aside for a period of time to invest.

**Rent** \$85,000 The County owns the Central Michigan District Health Department and charges the entity a nominal fee for the use of the building. With this rent, the County is responsible for the complete maintenance of the building and any construction upkeep that is needed.

**Miscellaneous** \$79,489 This is everything else that the County did not budget for / wasn't expecting to receive.

\*\*Source (Appendix 1 - Page 15 of 2018 Audit)

\*\*Source (Appendix 3 – Revenue pages 1-5)

### **SERVICES THAT GOVERNMENTS PROVIDE**

Services are required by Statute and can be provided based on need of the residents. It is the decision of the Board of Commissioners which additional services are to be provided, and create a fee structure for those services, if not provided for by statute. Below are examples of services by department.

**Animal Control** Dog licenses may be purchased at regular price at the Animal Shelter. You must present a current rabies certificate to purchase any dog license. The shelter is open to view animals available for adoption between 9:30 and 4:00 Monday - Friday. Information about pets currently available for adoption at Gladwin Animal Shelter is available at Pet Finder. Officers at the Animal Shelter also handle complaints on domestic animals and livestock and assist Sheriff Deputies when called upon with an animal issue.

**Circuit Court** The 55th Circuit Court of Clare and Gladwin Counties are responsible for handling any civil case exceeding \$25,000 in damages, Personal Protection Orders, Divorce without Minor Children, and Felony matters.

**County Clerk** This department has over 1500 duties by statute. Some of the primary functions are: Clerk to the Circuit and Probate Courts which involves maintaining the Court files, collecting fees and processing any filings. Clerk to the County Board of Commissioners, Jury Board and County Canvassers to name a few. This office also issues all vital records for the County including death, marriage and birth records. The County Clerk is also the Chief Election Official which handles the preparation and certification of all County elections.

**Commissioners** The Commissioners are the governing and policy-making body of the County Government. While Michigan Law prescribes many of its powers, duties and responsibilities, the Board is in charge of development and approval of County policy. Commissioners are elected to two-year terms in one of seven districts of Gladwin County. In 2012, by election, there are only 5 districts after consolidation.

**Construction Codes** The Gladwin County Construction Codes Department is responsible for administration and enforcement of state codes for building, electrical, mechanical and plumbing trades and for Soil Erosion & Sedimentation Control projects within its corporate limits. Responsibilities of the staff include processing and issuing permits as required, plan reviews and inspection of projects, documenting code violations and sending letter or correction notices to the proper individual or professional and issuing Certificates of Occupancy. (Effective January 2015 the responsibilities of this department are handled by the Soil Conservation District, with cooperation of the Gladwin County Building Official)

**District Court** The 80<sup>th</sup> District Court is responsible for any civil cases under \$25,000 and the handling of misdemeanor cases, traffic violations and probationary matters of the District Court.

**Drain Commissioner** The Drain Commissioner is responsible and has jurisdiction over all established County drains and provides cleaning and maintenance of said drains.

**Emergency Management** The Gladwin County Office of Emergency Management is the local face of the Department of Homeland Security. It coordinates emergency and/or disaster activities within the county. Gladwin County has an emergency management plan with contingencies for all types of disaster including both man-made and natural. The plan is constantly revised and updated to make provision for changes in the community and in the nature of potential threats.

**Equalization** The Equalization Department, a mandated office, was established "to survey assessments and assist the Board of Commissioners in the matter of equalization of assessments..." (MCL 211.34 (3)) The law requires that all parcels be fairly and equally assessed. The Equalization Department is responsible for ensuring that each classification within each local unit is being assessed between the statutorily set limits of 49% - 50% of their True Cash Value, as established by the Annual Equalization Study.

**Friend of the Court** This office works with couples to establish custody, parenting time and child support upon separation or divorce. They are overseen by the Judge of Probate Court and work as an enforcement agent to the orders of the Court.

**Gypsy Moth** Gladwin County participates in the Michigan Cooperative Gypsy Moth Suppression Program. It is a voluntary program where monies from the Federal Government reimburse the county a percentage of the cost of running a suppression program, including the cost of spraying. (Effective January 2015, this department is being handled by the Conservation District with cooperation of the Board of Commissioners)

**MSU Extension** This Department is primarily a State based department, however the County works with the State on providing support staff, office area, and a small budget for the community. They offer the following programs: 4-H, Leadership classes for adult and youth, Master Gardeners, Agricultural Development and Food and Nutrition.

**Probate/Family Court** The 17<sup>th</sup> Probate Court handles all matters involving children including divorce, custody, child support enforcement and juvenile criminal offenses. The Judge of Probate also handles guardianship, wills and estate matters.

**Prosecuting Attorney** The primary responsibility of the prosecuting attorney is to authorize and prosecute all violations of state law committed with the County of Gladwin. Thus, the prosecutor's main duty is to represent the People of the State of Michigan in all criminal proceedings in the county. This representation takes place in three courts in the county: 80th District Court, 55th Circuit Court and Family Court, a division of Circuit Court (formerly Probate Court). There are many other responsibilities that the prosecutor is accountable for including over 220 statutory requirements that the prosecutor must fulfill. The prosecutor is the chief law enforcement official in the county. This means that the prosecutor makes the ultimate decision concerning whether a person will be prosecuted for a crime and what crime will be charged against an individual.

**Register of Deeds** This office records all deeds on sales of mortgages and provides copies of such to the public.

**Sheriff's Department** The office of the Sheriff is established by Michigan Constitution and is responsible for the enforcement of the laws throughout the County. His duties include the administration of the County Jail and patrol of the County roads. He operates the marine safety, jail treatment and other law enforcement related programs as allowed by statute.

**Treasurer** The duties and responsibilities of the Treasurer are defined by state law and authorization of the County Board of Commissioners. The Treasurer serves as the custodian of all County funds, signs all checks, collects and disperses all delinquent real property taxes as well as current Summer taxes for Secord Township; handles dog licenses & fees. The Treasurer is responsible for accounting of all revenue coming to the county, investment of idle funds, securities and monies held in financial institutions, certification of deeds, plat maps and all other documents pertaining to tax histories and litigations; also prepares for and manages the annual tax sale on behalf of the State Treasury.

**Veterans** The mission of the Michigan Association of County Veterans Counselors is to assist veterans and their families in obtaining any and all county, state, and federal benefits to which they are entitled. This service is best provided through the local Veterans office where the veterans programs and assistance are consolidated into an easily accessible "one-stop shopping" location.



*How Taxpayer Money is Spent:  
Government Revenues and Expenditures*

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<b>GOVERNMENT BUDGETS – Revenues</b>		<b>2018 Budget</b>	<b>2018 Spent</b>
101-000-402.000	CURRENT PROPERTY TAXES	4,270,281.00	4,298,882.01
101-000-403.000	PILOT TAX	8,797.00	8,797.75
101-000-404.000	BOARD REV/TAX TRIBUNAL	0.00	0.00
101-000-407.000	PA 105 PENALTIES	0.00	0.00
101-000-408.000	BOARD REV/TAX TRIBUNAL	0.00	0.00
101-000-409.000	PERSONAL TAX	500.00	205.68
101-000-425.000	TRAILER TAX FEES	7,125.00	7,125.17
101-000-429.000	COMMERCIAL FOREST RESERVE TAX	42.00	41.76
101-000-432.000	SWAMP TAX	161,564.00	161,564.08
101-000-437.000	IFT/CFT	5,000.00	0.00
101-000-441.000	LOCAL COM STABILIZATION SHARE TAX	41,500.00	33,871.13
101-000-445.000	INTEREST ON TAX NOTE	0.00	0.00
101-000-475.000	ADDRESSING PERMITS	5,050.00	5,050.00
	SALVAGE INSPECTION - SHERIFF		
101-000-476.301	DEPARTMENT	1,200.00	900.00
101-000-477.000	BUILDING PERMITS	160,891.00	160,891.48
101-000-477.001	MECHANICAL PERMITS	57,411.00	57,411.35
101-000-477.002	PLUMBING PERMITS	60,000.00	26,638.00
101-000-478.000	ELECTRICAL PERMITS	96,744.00	96,744.00
101-000-479.000	SOIL/EROSION/SEDI/CONTROL	0.00	0.00
101-000-480.000	TREASURERS-DOG LICENSES	27,707.00	27,707.00
101-000-481.000	ANIMAL SHELTER-DOG LICENSES	12,000.00	11,665.00
101-000-482.215	CO. CLERK - MARRIAGE LICENSES	2,265.00	2,265.00
101-000-483.000	EXPLOSIVE PERMITS	0.00	0.00
101-000-484.000	ANIMAL SHELTER-KENNEL LICENSES	600.00	585.00
101-000-485.215	CO. CLERK- CONCEALED WEAPONS	0.00	0.00
101-000-486.000	ZONING PERMIT FEES	16,050.00	16,050.00
101-000-486.002	ZONING APPEALS	1,300.00	1,150.00
101-000-486.003	ZONING LATE FEES	0.00	0.00
101-000-486.004	REVENUE FROM TWP FOR ZONING	35,225.00	28,225.00
101-000-501.000	FEDERAL GRANT	0.00	0.00
101-000-506.001	NARCOTICS/BAYANET	0.00	0.00
	EMERGENCY MANAGEMENT -		
101-000-509.000	PERFORMANCE GRANT	21,856.00	29,449.89
101-000-519.000	FOC - MEDICAL INCENTIVE REIMB	5,500.00	2,996.17
101-000-520.000	INCENTIVE-FOC	26,905.00	26,905.58
101-000-521.000	CRP-FRIEND OF THE COURT	135,000.00	139,662.23
101-000-522.000	PROSECUTOR - 4D REVENUE	60,000.00	46,014.68
101-000-523.000	PROSECUTOR - ABUSE & NEGLECT	0.00	0.00
101-000-524.000	PROS ATTY - GLADWIN CITY REIMBURSE	9,000.00	9,000.00
101-000-539.131	DRUG CASE MGMT - CIRCUIT	750.00	322.06

101-000-539.136	DRUG CASE MGMT - DISTRICT	9,284.00	0.00
101-000-540.136	DRUNK DRIVING CASEFLOW - DISTRICT	10,579.00	10,578.59
101-000-541.000	JUDGES SALARY STANDARDIZATION	82,303.00	82,303.20
101-000-543.000	416-SECONDARY ROAD PATROL	38,761.00	61,331.00
101-000-544.000	MARINE SAFETY PROGRAM	18,200.00	11,977.37
101-000-544.001	MARINE SAFETY EQUIPMENT	0.00	0.00
101-000-545.000	DC & PC CASEFLOW ASSISTANCE	0.00	0.00
101-000-547.000	JUDICIAL TECHNOLOGY - DIST CT	0.00	0.00
101-000-547.001	INDIGENT DEFENCE MDCGP GRANT	0.00	0.00
101-000-560.000	FOC FUND - DL RESTORATION	0.00	0.00
101-000-561.000	CRP-FRIEND OF THE COURT 34%	0.00	0.00
101-000-562.000	CRP-PROSECUTOR 4E REVENUE	13,500.00	0.00
101-000-564.000	JUVENILE OFFICER	47,805.00	54,634.08
101-000-565.000	WELFARE FRAUD	350.00	146.25
101-000-566.000	MI WORKS GRANT /FOC	0.00	0.00
101-000-567.000	VICTIMS RIGHTS/ DISTRICT COURT	4,800.00	4,522.79
101-000-568.136	SOBRIETY COURT GRANTS/DONATIONS	0.00	0.00
101-000-569.000	VICTIM'S RIGHTS GRANT - P.A.	33,842.00	40,139.53
101-000-570.000	CIGARETTE TAX	0.00	0.00
101-000-571.000	CONVENTION FACILITY	79,031.00	75,666.30
101-000-573.000	COURT EQ REFORM/STATE REIMB	120,000.00	123,536.00
101-000-574.000	STATE REVENUE SHARING	520,220.00	520,220.32
101-000-575.000	SINGLE BUSINESS TAX	0.00	0.00
101-000-577.000	LIQUOR LAW ENFORCEMENT	8,652.00	8,652.70
101-000-578.000	STATE OF MICHIGAN REVENUE	43,000.00	0.00
101-000-578.229	STATE REVENUES - PROS ATTY	0.00	0.00
101-000-578.255	STATE REVENUES - REMONUMENTATION	40,876.00	69,228.60
101-000-579.000	VOTER REGISTRATION	218.00	217.76
101-000-584.000	TWP CONTRIBUTION/JUNK ORD	0.00	0.00
101-000-587.257	MSU EXTENSION DUE FROM STATE	0.00	0.00
101-000-601.001	PROBATE COURT - 20% LATE FEE	50.00	0.00
101-000-601.002	COUNTY CLERK-ATTORNEY FEES	51,137.00	51,137.17
101-000-601.136	DISTRICT COURT COSTS	300,000.00	298,165.62
101-000-601.141	FRIEND OF COURT COST/FEES	0.00	0.00
101-000-601.148	PROBATE COURT COSTS	11,500.00	10,510.65
101-000-601.215	CIRCUIT COURT COSTS	46,000.00	42,538.97
101-000-602.001	DISTRICT COURT-ASSESSMENT FEES	5,055.00	5,055.00
101-000-602.002	DISTRICT CT-ORV ENFORCEMENT COUNTY	850.00	250.00
101-000-602.003	DISTRICT COURT-OVERSIGHT FEES	35,606.00	35,606.19
101-000-603.148	PROBATE CT - OVERSIGHT FEES	5,966.00	5,966.00
101-000-604.000	VENDING MACHINE SALES	800.00	288.71
101-000-606.000	ANIMAL SHELTER-FEES	9,663.00	9,663.39
101-000-606.430	ANIMAL SHELTER SALES	5,000.00	3,130.00
101-000-607.148	PROBATE COURT - CONTEMPT COST	0.00	0.00
101-000-607.215	CO. CLERK - FEES	47,978.00	47,978.61

101-000-607.301	FEES-SHERIFF	350.00	316.00
101-000-608.136	SOBRIETY COURT PARTICIPATION FEES	3,000.00	0.00
101-000-608.215	CLERK - CIRCUIT CT FILING FEES	4,564.00	4,564.00
101-000-608.301	SHERIFFS FEE- BACK GROUND SEARCH	200.00	110.00
101-000-609.000	DISTRICT COURT-CIVIL FEES	60,000.00	57,957.28
	DIST CT. PROBATION SUPPLEMENTAL		
101-000-609.001	FEES	0.00	0.00
101-000-609.002	ADE REIMBURSEMENTS	0.00	0.00
101-000-609.136	SOBRIETY COURT 600.8371 FILING FEES	0.00	0.00
101-000-609.141	FRIEND OF THE COURT FEES	16,000.00	14,455.07
101-000-609.148	PROBATE COURT FEES	12,500.00	10,174.66
101-000-609.215	JURY DEMAND FEES	960.00	960.00
101-000-609.236	REGISTER OF DEED FEES	230,000.00	212,632.75
101-000-609.301	SHERIFF FEES	20,000.00	18,569.21
101-000-610.000	PROBATE CT - RDSS REIMBURSEMENT	5,000.00	0.00
101-000-610.215	GARNISHMENT - RESTITUTION	570.00	570.00
101-000-611.000	PROBATE COURT ATTY REIMBURSEMENT	4,725.00	4,725.00
101-000-612.001	FRIEND OF THE COURT-SERVICE FEES	3,636.00	3,636.67
	REGISTER OF DEEDS-		
101-000-614.000	REMONUMENTATION	367.00	366.42
101-000-616.000	REGISTER OF DEEDS-TRANSFER TAX	106,009.00	106,009.75
101-000-617.000	ZONING BOOKS	0.00	0.00
101-000-618.000	DRAIN UTILITY & SERVICE FEES	800.00	0.00
101-000-618.001	LAKE IMP. ADMIN FEES	800.00	800.00
	DRAIN COMMISSIONER SERVICES, COPIES		
101-000-618.002	& FE	0.00	0.00
101-000-618.003	DRAIN COMMISSIONER - PERMIT FEES	0.00	0.00
101-000-620.000	TREASURER COPY & SERVICE FEES	10,171.00	10,171.62
101-000-620.001	TAX CERTIFICATIONS	6,750.00	6,750.00
101-000-620.003	TREASURERS - ADMIN FEE SUM SET TAX	50.00	0.00
101-000-620.105	ADMIN FEE - PA 105	81.00	80.18
101-000-620.225	EQUALIZATION COPIES & FEES	7,320.00	7,319.50
	SHERIFF DEPT - WEIGH MASTER		
101-000-621.000	PROGRAM	2,000.00	1,905.19
101-000-621.148	PROBATE 25% CHILD CARE	200.00	143.75
	BENCH WARRANT PICK UP/RETRIEVAL		
101-000-623.003	FEE	0.00	0.00
101-000-623.004	BOND SERVICE FEE - SHERIFF DEPT.	200.00	110.00
101-000-623.005	SOM-SEX OFFENDER REGISTRATION FEE	3,000.00	2,740.00
101-000-623.130	SHERIFF - TWP ORDINANCE/SECORD	0.00	0.00
101-000-623.148	FAMILY CT - DNA ASSESSMENT	2.00	0.00
101-000-623.215	SHERIFF-DNA SERVICE FEE	250.00	180.00
101-000-624.000	SHERIFF POLICE REPORTS	3,800.00	3,741.13
101-000-624.001	GUN REGISTRATIONS	800.00	794.00
101-000-624.002	FINGERPRINT FEE/CCW	3,000.00	2,490.00
101-000-624.003	FINGERPRINT FEE/OTHERS	3,000.00	2,994.00
101-000-624.004	STATE & FBI FINGERPRINT FEES	0.00	0.00

101-000-625.000	CO. CLERK CIRCUIT COURT - MOTION FEES	2,200.00	1,680.00
101-000-625.001	CO. CLERK CIRCUIT COURT - SERVICE FEES	2,872.00	2,872.86
101-000-626.000	BOAT LIVERY	0.00	0.00
101-000-627.000	INDIRECT COSTS - REVENUES	85,000.00	79,434.90
101-000-628.000	MEDICAL/CONVEYING PRISONERS	4,274.00	4,329.17
101-000-629.136	P.I.T. DISTRICT COURT	3,500.00	65.00
101-000-629.301	P.I.T. SHERIFF DEPT	7,500.00	2,490.00
101-000-630.000	SET COLLECTION FEES	0.00	0.00
101-000-635.225	EQ 1/4LY MAINTENANCE TWP/CITY	40,000.00	31,541.54
101-000-635.253	CT 1/4LY MAINTENANCE TWP/CITY	15,000.00	9,883.14
101-000-636.000	GIS AREIAL REIMBURSEMENT	0.00	0.00
101-000-636.225	EQ - REIMBURSEMENT SUPPLIES	3,500.00	1,558.59
101-000-636.253	TREASURER TWP/CITY REIMBURSEMENT	7,500.00	1,815.74
101-000-637.000	COUNTY TREAS/SPECIAL ORDERS	0.00	0.00
101-000-638.000	JUROR FEE COMPENSATION	1,200.00	0.00
101-000-640.000	INMATE DOCTOR FEES	0.00	0.00
101-000-641.000	INMATE NURSING FEES	0.00	0.00
101-000-641.001	ROOM & BOARD / WORK RELEASE	7,340.00	7,340.00
101-000-641.002	ROOM & BOARD / OUT COUNTY	25,000.00	0.00
101-000-641.003	ROOM & BOARD / DIVERTED FELONS	50,000.00	50,090.00
101-000-641.004	ROOM & BOARD / IN COUNTY	35,835.00	35,835.19
101-000-641.005	ROOM & BOARD / WEEKENDS	18,525.00	18,525.00
101-000-641.006	ROOM & BOARD / SI	5,000.00	3,200.00
101-000-642.000	VISITATION FEES/SHERIFF DEPT	3,870.00	3,870.00
101-000-643.000	CIGARETTE SALES - SHERIFF DEPT	30,000.00	28,680.00
101-000-644.000	CON CODES - MISC DEPT REVENUE	50.00	0.00
101-000-645.000	PHONE CARD SALES - SHERIFF DEPT	42,681.00	42,681.78
101-000-654.000	PARKS & REC/USE & ADM FEES/RENTALS DISTRICT COURT-	2,418.00	2,417.86
101-000-656.000	FORFEITURES/ORDINANCES	57,000.00	40,004.58
101-000-660.000	PAROLE VIOLATION/DETAINERS	12,450.00	12,761.56
101-000-663.148	PROB CT. 10% BOND FEE/FORFEITURES	0.00	0.00
101-000-663.215	BOND FORFEITURE/COSTS	2,900.00	2,315.00
101-000-664.000	HEALTH DEPARTMENT RENT	85,000.00	85,000.00
101-000-665.000	INTEREST INCOME	0.00	1,475.41
101-000-665.105	PA 105 INTEREST	1,659.00	1,658.84
101-000-666.253	INTEREST-TREASURER	0.00	0.00
101-000-670.000	GIS COUNTER REVENUE	6,000.00	6,000.00
101-000-670.226	GIS WEBSITE REVENUE	9,500.00	7,293.05
101-000-671.000	OTHER REVENUES OR REIMBURSEMENTS	141,981.00	169,609.26
101-000-671.141	OTHER REVENUE - FOC	0.00	0.00
101-000-671.226	REIMBURSEMENT - GIS SUPPLIES	0.00	0.00
101-000-671.257	OTHER REVENUE - MSU EXTENSION SERVICE	0.00	0.00
101-000-671.280	OTHER REVENUES - TOWER REIMBURSEMENT	3,200.00	0.00

101-000-671.298	OTHER REVENUES/REIMBURSE POSTAGE	2,360.00	2,328.21
101-000-671.301	OTHER REVENUES - SHERIFF DEPT.	5,036.00	7,372.46
101-000-671.333	OTHER REV - COURTHOUSE SECURITY	0.00	0.00
101-000-671.410	OTHER REVENUE - ZONING	1,280.00	950.00
	OTHER REVENUES - EOC CIVIL DEF.		
101-000-671.426	GRANT	57,655.00	57,654.50
	OTHER REVENUES - VETERAN'S		
101-000-671.682	DONATIONS	3,548.00	0.00
101-000-673.000	SALE OF FIXED ASSETS	3,536.00	0.00
101-000-673.001	SALE OF FIXED ASSETS / VEHICLES	5,600.00	100.00
	CONTRIBUTIONS/DONATIONS ANIMAL		
101-000-674.000	CONTROL	6,300.00	0.00
101-000-676.000	REIMBURSEMENT -DC CT APPOINT ATTY	64,145.00	64,145.56
101-000-677.000	REIMBURSEMENT-RESTITUTION COUNTY	3,500.00	1,283.55
101-000-677.835	REIMBURSEMENT-PROSECUTOR OFFICE	1,454.00	1,453.39
101-000-678.001	OUT COUNTY MEDICAL REIMBURSEMENT	1,000.00	0.00
	REIMBURSEMENT - RETIREES HEALTH		
101-000-682.000	INSURANC	60,190.00	60,190.26
101-000-683.000	HEALTH INS REIMBURSEMENT	66,823.00	46,112.63
101-000-684.000	CLARE CO/COMPUTER REIMBURSEMENT	12,000.00	45.04
101-000-684.001	CLARE CO/POSTAGE /OFFICE REIMB	1,600.00	1,328.82
101-000-684.002	CLARE COUNTY - WAGE REIMBURSEMENT	110,000.00	67,796.42
	REIMBURSEMENT-WORKMAN'S		
101-000-685.000	COMPENSATION	56,668.00	59,023.92
101-000-689.000	REIMBURSEMENT - MEALS	0.00	0.00
101-000-694.136	DISTRICT CT/CASH OVER/SHORT	0.00	0.00
101-000-694.148	PROBATE OVER/SHORT	0.00	0.00
101-000-694.215	CLERK/CASH OVER/SHORT	0.00	(50.00)
101-000-694.236	REG OF DEEDS/CASH OVER/SHORT	0.00	0.00
101-000-694.253	TREASURERS/CASH OVER/SHORT	0.00	0.00
101-000-694.301	SHERIFF/CASH OVER/SHORT	0.00	0.00
101-000-694.430	ANIMAL SH/CASH OVER/SHORT	0.00	0.00
101-000-699.141	TRANSFER / FRIEND OF COURT	0.00	0.00
101-000-699.205	TRANSFER IN - MSU	97,682.00	97,682.00
101-000-699.206	TRANSFER IN - ANIMAL SHELTER	153,406.00	153,406.00
101-000-699.208	TRANSFER IN - PARKS & REC	0.00	0.00
	TRANSFER IN - EMERGENCY MGT		
101-000-699.210	SERVICES	0.00	0.00
101-000-699.215	TRANSFER IN FROM FOC	68,000.00	68,000.00
101-000-699.216	TRANSFER IN - FROM E-911 MILLAGE	817,216.00	817,216.00
101-000-699.239	TRANSFER IN - GYPSY MOTH	0.00	0.00
	TRANSFER IN - COURT HOUSE PRESERV		
101-000-699.245	FUND	0.00	0.00
	TRANSFER IN - PUBLIC IMPROVEMENT		
101-000-699.246	FUND	0.00	0.00
101-000-699.258	DISASTER CONTIGENCY	0.00	0.00
101-000-699.263	TRANSFER IN - CCW FUND	18,000.00	18,000.00

101-000-699.265	TRANSFER IN - DRUG ENFORCEMENT	0.00	0.00
101-000-699.271	TRANSFER IN - LIBRARY	0.00	0.00
101-000-699.275	TRANSFER IN - RSRF	0.00	0.00
101-000-699.280	TRANSFER / E-911 4% SURCHARGE	9,390.00	9,390.00
101-000-699.282	TRANSFER FROM WIRELESS E-911	0.00	0.00
101-000-699.283	TRANSFER IN - COMMISSARY FUND	0.00	0.00
101-000-699.286	TRANSFER IN - JAIL TELEPHONE	0.00	0.00
101-000-699.287	TRANSFER IN - PROJECT FRESH FIA-SOC WELFARE/UNUSED	0.00	0.00
101-000-699.290	APPROPRIATION FIA-CHILD CARE/UNUSED	0.00	0.00
101-000-699.291	APPROPRIATION	0.00	0.00
101-000-699.369	TRANSFER IN - BLDG AUTHORITY	0.00	0.00
101-000-699.465	TRANSFER IN - PUBLIC WORKS FUND	0.00	0.00
101-000-699.516	TRANSFER/ UNALLOCATED	206,842.00	206,842.00
101-000-699.517	TRANSFER IN/TAX REVERSION	72,036.00	72,036.00
Total Dept 000		9,949,616.00	9,715,566.23
TOTAL REVENUES		9,949,616.00	9,715,566.23
Dept 101 - COMMISSIONERS			
101-101-703.000	BOARD SALARIES	39,000.00	38,999.88
101-101-703.001	PER DIEM COMMISSIONERS	13,350.00	13,350.00
101-101-704.000	WAGES OF EXECUTIVE SECRETARY	35,333.00	35,333.14
101-101-705.000	COUNTY ADMINISTRATOR	0.00	0.00
101-101-720.000	COMMISSIONERS FRINGE	23,098.00	23,002.94
101-101-727.000	SUPPLIES & PRINTING	400.00	370.20
101-101-727.001	PUBLICATIONS	760.00	759.58
101-101-759.000	MISCELLANEOUS	11,766.00	11,765.22
101-101-801.000	MEMBERSHIPS	19,314.00	19,313.62
101-101-802.000	CONTRACTURAL SERVICES - CIVIL COUNSEL	57,692.00	57,691.21
101-101-831.000	ATTY EXPENSE -CT. & LABOR ACTIVITIES	46,481.00	46,480.76
101-101-850.000	TELEPHONE	691.00	690.22
101-101-860.000	TRAVEL & TRAINING	4,775.00	4,774.68
101-101-933.000	EQUIPMENT MAINTENANCE	0.00	0.00
Total Dept 101 - COMMISSIONERS		252,660.00	252,531.45
Dept 131 - CIRCUIT COURT			
101-131-702.000	JUDGES STANDARDIZATION	41,152.00	41,151.76
101-131-703.000	JUDGES SUPPLEMENT	0.00	0.00
101-131-704.000	SECRETARY SALARY	61,777.00	61,776.80
101-131-705.000	RESEARCH ATTORNEY	46,114.00	46,113.48

101-131-705.001	RESEARCH ATTORNEY - PART TIME	0.00	0.00
101-131-706.004	PARTTIME CLERK	0.00	0.00
101-131-720.000	CC FRINGE	83,272.00	83,271.70
101-131-727.000	SUPPLIES & PRINTING	1,755.00	1,754.15
101-131-801.000	MEMBERSHIPS & SUBSCRIPTIONS	750.00	717.50
101-131-811.000	JURY FEES	3,526.00	3,525.78
101-131-813.000	TRANSCRIPTS	2,946.00	2,945.73
101-131-815.000	WITNESS FEES	25.00	7.80
101-131-816.000	INDIGENT DEFENSE - CO SHARE	0.00	0.00
101-131-817.000	COURT APPOINTED ATTORNEYS	153,848.00	153,847.35
101-131-823.000	INTERPRETER FEES	0.00	0.00
101-131-825.000	JURY FEES	0.00	0.00
101-131-826.000	WITNESS FEES	0.00	0.00
101-131-835.000	MEDICAL EVALUATIONS	0.00	0.00
101-131-850.000	TELEPHONE	720.00	720.00
101-131-860.000	EDUCATION & SEMINARS	2,250.00	2,241.56
101-131-860.001	VISITING JUDGE	250.00	219.64
101-131-901.000	LAW BOOKS	4,477.00	4,476.40
	EQUIPMENT REPAIRS &		
101-131-933.000	MAINTENANCE	4,356.00	4,355.50
101-131-933.001	JUDICIAL TECH - EQUIPMENT	0.00	0.00
101-131-983.000	SOFTWARE SUPPORT - LEIN ORI	9,084.00	9,083.80
101-131-983.001	COMPUTER SUPPORT	4,600.00	4,596.52
Total Dept 131 - CIRCUIT COURT		420,902.00	420,805.47
Dept 136 - DISTRICT COURT			
101-136-702.000	JUDGES STANDARDIZATION	20,576.00	20,575.88
101-136-703.000	JUDGE - SUPPLEMENT	0.00	0.00
101-136-704.000	MAGISTRATE SALARY	54,700.00	54,615.28
101-136-705.000	COURT REPORTER SALARY & FRINGE	40,490.00	40,489.22
101-136-706.000	WAGES OF CLERKS	93,482.00	93,481.02
101-136-706.001	WAGES OF CIVIL BOOKKEEPER	27,176.00	27,126.11
101-136-706.002	WAGES OF PROBATION OFFICER	48,331.00	48,330.81
101-136-706.004	PROBATION CLERK - PARTTIME	23,947.00	23,946.40
101-136-707.000	PROBATION CLERK	0.00	0.00
101-136-715.000	RECOVERY COURT EXPENSE	5,145.00	5,145.00
101-136-720.000	DC FRINGE	132,933.00	132,932.76
101-136-727.000	SUPPLIES AND PRINTING	3,614.00	3,613.72
101-136-727.001	ADE SUPPLIES	898.00	897.75
101-136-727.002	TESTING SUPPLIES	100.00	37.90
101-136-801.000	MEMBERSHIPS AND SUBSCRIPTIONS	770.00	770.00
101-136-804.000	TRAINING	0.00	0.00
101-136-811.000	JURY FEES	0.00	0.00
101-136-813.000	TRANSCRIPTS	2,656.00	2,655.13
101-136-815.000	WITNESS FEES	645.00	595.50

101-136-817.000	COURT APPOINTED ATTORNEYS	52,500.00	52,500.00
101-136-823.000	INTERPRETER FEES	0.00	0.00
101-136-850.000	TELEPHONE	360.00	360.00
101-136-860.000	TRAVEL - PROBATION & ALL OTHERS	5,062.00	5,061.36
101-136-860.001	VISITING JUDGE	0.00	0.00
101-136-933.000	EQUIPMENT MAINTENANCE	3,632.00	3,629.08
101-136-933.001	JUDICIAL TECH - EQUIPMENT	0.00	0.00
101-136-983.000	SOFTWARE SUPPORT - LEIN ORI	0.00	0.00
Total Dept 136 - DISTRICT COURT		517,017.00	516,762.92

Dept 137 - P.I.T.			
101-137-715.000	RECOVERY COURT EXPENSE	0.00	0.00
Total Dept 137 - P.I.T.		0.00	0.00

Dept 141 - FRIEND OF THE COURT			
101-141-703.000	FRIEND OF THE COURT REIMBURSEMENT	58,849.00	58,848.76
101-141-704.000	SPECIAL FRIEND OF COURT	0.00	0.00
101-141-704.001	FOC OVERTIME	0.00	0.00
101-141-705.000	CASEWORKERS	70,360.00	70,359.77
101-141-705.001	HEAD ENFORCEMENT OFFICER	29,248.00	29,240.86
101-141-706.000	FINANCIAL OFFICER	24,686.00	24,685.15
101-141-706.001	CASE WORKER	0.00	0.00
101-141-706.004	CLERK/PART-TIME HOURLY	0.00	0.00
101-141-707.001	CLERK/ENFORCEMENT	10,048.00	9,966.88
101-141-720.000	FOC FRINGE	88,847.00	88,846.09
101-141-727.000	SUPPLIES AND PRINTING	1,061.00	1,060.86
101-141-727.001	POSTAGE	0.00	0.00
101-141-801.000	MEMBERSHIPS AND SUBSCRIPTIONS	210.00	210.00
101-141-802.000	CONTRACT SERVICES	6,000.00	6,000.00
101-141-813.000	TRANSCRIPTS	0.00	0.00
101-141-850.000	TELEPHONE	0.00	0.00
101-141-850.001	MEDICAL INCENTIVES TELEPHONE	0.00	0.00
101-141-860.000	TRAVEL	125.00	111.32
101-141-933.000	EQUIPMENT MAINTENANCE	625.00	618.00
Total Dept 141 - FRIEND OF THE COURT		290,059.00	289,947.69

Dept 144 - MI WORKS GRANT			
101-144-703.000	MI WORKS GRANT WAGES	0.00	0.00
101-144-720.000	FRINGES	0.00	0.00
101-144-727.000	SUPPLIES AND PRINTING	0.00	0.00
101-144-850.000	TELEPHONE	0.00	0.00
101-144-860.000	TRAVEL	0.00	0.00
101-144-932.000	VEHICLE MAINT & REPAIR	0.00	0.00



Total Dept 144 - MI WORKS GRANT		0.00	0.00
Dept 147 - JURY COMMISSION			
101-147-702.000	JURY COMMISSION WAGES	250.00	240.00
101-147-720.000	JURY FRINGE	0.00	0.00
101-147-860.000	TRAVEL	100.00	77.92
Total Dept 147 - JURY COMMISSION		350.00	317.92
Dept 148 - FAMILY/PROBATE COURT			
101-148-702.000	JUDGES STANDARDIZATION	20,576.00	20,575.88
101-148-703.000	JUDGES SUPPLEMENT	0.00	0.00
101-148-704.000	SALARY OF JUDGE	0.00	0.00
101-148-705.000	WAGES OF REGISTRAR	35,682.00	35,681.31
101-148-706.000	WAGES OF CLERK (JUV. REG/CT REPORTER)	30,324.00	30,323.72
101-148-706.001	WAGES OF JUVENILE OFFICER CT. ADMINISTRATOR-	37,794.00	37,777.01
101-148-706.002	REIMBURSEMENT	36,900.00	36,892.23
101-148-706.003	CLERK	(300.00)	(310.56)
101-148-706.004	CLERK - PARTTIME	24,598.00	24,597.84
101-148-707.000	GUARDIANSHIP REVIEW	0.00	0.00
101-148-720.000	PROB CT FRINGE	82,299.00	82,298.27
101-148-727.000	SUPPLIES AND PRINTING	1,825.00	1,824.52
101-148-801.000	MEMBERSHIPS AND SUBSCRIPTIONS	1,353.00	1,352.10
101-148-802.000	CONTRACTURAL SERVICES - RDSS	195.00	179.20
101-148-803.000	MICROFILMING	0.00	0.00
101-148-811.000	JURY FEES	1,148.00	1,147.60
101-148-813.000	STENO SERVICES & TRANSCRIPTS	2,724.00	2,723.40
101-148-815.000	WITNESS FEES	0.00	0.00
101-148-817.000	COURT APPOINTED ATTORNEYS	47,200.00	47,180.00
101-148-823.000	INTERPRETER FEES	1,717.00	1,716.94
101-148-835.000	HEALTH SERVICES	0.00	0.00
101-148-850.000	TELEPHONE	45.00	45.00
101-148-860.000	TRAVEL	6,729.00	6,729.00
101-148-860.001	VISITING JUDGE	0.00	0.00
101-148-901.000	LAW BOOKS	500.00	494.50
101-148-933.000	EQUIPMENT MAINTENANCE	9,098.00	9,097.42
101-148-933.001	JUDICIAL TECH - EQUIPMENT	0.00	0.00
101-148-983.000	SOFTWARE SUPPORT - LEIN ORI	0.00	0.00
Total Dept 148 - FAMILY/PROBATE COURT		340,407.00	340,325.38
Dept 151 - CIRCUIT COURT PROBATION			

101-151-727.000	SUPPLIES AND PRINTING	500.00	478.94
101-151-727.001	POSTAGE	300.00	297.00
101-151-850.000	TELEPHONE	0.00	0.00
101-151-860.000	TRAVEL	0.00	0.00
101-151-920.000	UTILITIES	0.00	0.00
101-151-930.000	BUILDING MAINTENANCE EQUIPMENT MAINTENANCE & REPAIR	0.00	0.00
101-151-933.000	REPAIR	0.00	0.00
101-151-940.000	RENT	0.00	0.00
Total Dept 151 - CIRCUIT COURT PROBATION		800.00	775.94
Dept 161 - GRAND JURY			
101-161-824.000	GRAND JURY TRANSCRIPTS	0.00	0.00
101-161-826.000	GRAND JURY WITNESS FEES	0.00	0.00
101-161-860.001	GRAND JURY VISITING JUDGE	0.00	0.00
Total Dept 161 - GRAND JURY		0.00	0.00
Dept 191 - ELECTIONS			
101-191-704.000	CANVASSERS	700.00	700.00
101-191-705.000	SPECIAL ELECTIONS	0.00	0.00
101-191-706.000	ELECTION STAFFING	2,200.00	2,199.64
101-191-720.000	ELECTIONS FRINGE	370.00	371.26
101-191-727.000	ELECTION SUPPLIES	44,005.00	43,922.85
101-191-727.001	SPECIAL ELECTION REIMBURSE	0.00	0.00
101-191-860.000	TRAVEL EQUIPMENT MAINTENANCE & REPAIR	1,026.00	1,025.66
101-191-933.000	REPAIR	0.00	0.00
Total Dept 191 - ELECTIONS		48,301.00	48,219.41
Dept 212 - BUDGETING			
101-212-703.000	SALARIES	0.00	0.00
101-212-720.000	FRINGE	0.00	0.00
101-212-727.000	SUPPLIES	0.00	0.00
101-212-801.001	GRANT ADMINISTRATION	10,431.00	10,430.95
101-212-801.002	C.I.P. SERVICES	0.00	0.00
101-212-801.003	ACTUARIAL SERVICE	0.00	0.00
Total Dept 212 - BUDGETING		10,431.00	10,430.95
Dept 215 - COUNTY CLERK			
101-215-703.000	SALARY OF CLERK	53,442.00	53,441.96
101-215-703.001	HOURS SUPPLEMENT - CLERK	0.00	0.00
101-215-704.000	WAGES OF DEPUTY CLERK	15,735.00	15,734.90
101-215-704.001	WAGE OF DEPUTY CLERK/COURT	38,514.00	38,513.77

	CIRCUIT COURT RECORDING		
101-215-704.002	SERVICES	4,489.00	4,488.90
101-215-705.000	CLERKS WAGES	70,364.00	70,361.14
101-215-705.001	DEPUTY CLERK OVERTIME	109.00	108.92
101-215-706.004	OVERTIME	250.00	216.14
101-215-720.000	CLERK FRINGE	119,515.00	119,514.70
101-215-727.000	SUPPLIES & PRINTING	2,117.00	2,098.16
101-215-727.001	CIRCUIT COURT SUPPLIES/PRINTING	3,151.00	3,150.22
101-215-801.000	MEMBERSHIPS	455.00	455.00
101-215-850.000	TELEPHONE	360.00	360.00
101-215-860.000	TRAVEL	803.00	802.35
101-215-933.000	EQUIPMENT MAINTENANCE	2,513.00	2,512.22
101-215-983.001	SOFTWARE MAINT - FIXED ASSET	0.00	0.00
Total Dept 215 - COUNTY CLERK		311,817.00	311,758.38
Dept 223 - FINANCIAL COORDINATOR			
101-223-703.000	FINANCIAL COORDINATOR	0.00	0.00
101-223-720.000	FRINGE	0.00	0.00
101-223-727.000	SUPPLIES & PRINTING	0.00	0.00
101-223-727.001	FIXED ASSETS DEPRECIATION EXP	0.00	0.00
101-223-801.000	MEMBERSHIPS	0.00	0.00
101-223-802.000	CONTRACTURAL SERVICES	0.00	0.00
101-223-850.000	TELEPHONE	0.00	0.00
101-223-860.000	TRAVEL	0.00	0.00
101-223-860.001	CANDIDATE EXPENSE	0.00	0.00
101-223-933.000	EQUIPMENT MAINTENANCE	0.00	0.00
Total Dept 223 - FINANCIAL COORDINATOR		0.00	0.00
Dept 225 - EQUALIZATION			
101-225-703.000	DIRECTOR SALARY	29,250.00	29,205.12
101-225-703.001	SYSTEMS MANAGEMENT	0.00	0.00
101-225-704.000	WAGES OF DATA CLERK	32,869.00	32,868.75
101-225-705.000	WAGES OF LEVEL II APPRAISER	0.00	0.00
101-225-706.000	PART TIME CLERK	14,246.00	14,245.36
101-225-707.000	LEVEL I APPRAISER	0.00	0.00
101-225-720.000	EQUAL FRINGE	52,162.00	52,161.21
101-225-727.000	SUPPLIES AND PRINTING	366.00	362.76
101-225-727.001	COMPUTER SUPPORT & LICENSES	500.00	470.00
101-225-727.002	REIMBURSED SUPPLIES	4,341.00	4,340.91
101-225-727.003	PUBLICATIONS	384.00	383.62
101-225-801.000	MEMBERSHIPS AND SUBSCRIPTIONS	320.00	320.00
101-225-802.000	CONTRACTURAL SERVICES	42,717.00	42,716.62
101-225-850.000	TELEPHONE	0.00	0.00
101-225-860.000	TRAVEL & TRAINING	2,030.00	2,029.50

101-225-933.000	EQUIPMENT MAINTENANCE	2,000.00	1,961.00
Total Dept 225 - EQUALIZATION		181,185.00	181,064.85
Dept 226 - GIS			
101-226-703.000	SALARIES	0.00	0.00
101-226-707.000	INTERN SALARY	0.00	0.00
101-226-720.000	FRINGE	0.00	0.00
101-226-727.000	SUPPLIES & PRINTING	724.00	723.31
101-226-727.001	COMP SUPPORT/LICENSES	0.00	0.00
101-226-727.002	REIMBURSED SUPPLIES	0.00	0.00
101-226-801.000	MEMBERSHIPS	0.00	0.00
101-226-802.000	CONTRACTURAL SERVICES	6,550.00	6,510.00
101-226-850.000	TELEPHONE	0.00	0.00
101-226-860.000	TRAVEL	0.00	0.00
101-226-933.000	EQUIPMENT MAINTENANCE	76.00	0.00
Total Dept 226 - GIS		7,350.00	7,233.31
Dept 229 - PROSECUTOR			
101-229-703.000	PROSECUTOR SALARY	87,216.00	87,215.96
101-229-704.000	SPECIAL PROSECUTOR	0.00	0.00
101-229-705.000	ASS'T PROSECUTING ATTORNEY	58,770.00	58,769.88
101-229-705.001	PART TIME ASST PA	0.00	0.00
101-229-706.000	EXECUTIVE SECRETARY WAGES	36,526.00	36,525.37
101-229-706.001	OVERTIME	0.00	0.00
101-229-706.004	PARTTIME CLERK	116.00	115.01
101-229-707.000	PROSECUTING ATTORNEY CLERK(S)	56,126.00	56,125.45
101-229-720.000	PROS ATTY FRINGE	153,861.00	153,860.68
101-229-727.000	SUPPLIES AND PRINTING	2,900.00	2,806.25
101-229-801.000	MEMBERSHIPS AND SUBSCRIPTIONS	4,045.00	4,044.00
101-229-801.001	CONTRACT SERVICES - GLADWIN CITY	6,000.00	6,000.00
101-229-802.000	DMG BILLING PROSECUTOR	4,000.00	4,000.00
101-229-831.001	LEGAL/INVESTIGATIONS	264.00	262.70
101-229-835.000	BLOOD TESTING - CRIMINAL	415.00	415.00
101-229-835.001	BLOOD TESTING - PATERNITY	0.00	0.00
101-229-835.002	CHILD SUPPORT SPEC EXPENSE	35.00	35.00
101-229-835.003	VICTIM RIGHTS SERVICES	1,265.00	1,264.08
101-229-850.000	TELEPHONE	0.00	0.00
101-229-860.000	TRAVEL	300.00	300.00
101-229-933.000	EQUIPMENT MAINTENANCE	941.00	932.80
101-229-983.000	SOFTWARE SUPPORT - LEIN ORI	0.00	0.00
Total Dept 229 - PROSECUTOR		412,780.00	412,672.18

Dept 236 - REGISTER OF

DEEDS			
101-236-703.000	REGISTRAR SALARY	51,029.00	51,028.90
101-236-704.000	WAGES OF DEPUTY	36,119.00	36,118.28
101-236-705.000	WAGES - ROD CLERK(S)	0.00	0.00
101-236-706.001	ROD OVERTIME	0.00	0.00
101-236-706.004	CLERK PART-TIME HOURLY	19,276.00	19,275.89
101-236-720.000	ROD FRINGE	58,654.00	58,629.43
101-236-727.000	SUPPLIES AND PRINTING	250.00	232.09
101-236-801.000	MEMBERSHIPS	385.00	385.00
101-236-850.000	TELEPHONE	0.00	0.00
101-236-860.000	TRAVEL	340.00	335.00
101-236-933.000	EQUIPMENT MAINTENANCE	0.00	0.00
101-236-983.001	COMPUTER LEASE PAYMENTS	0.00	0.00
Total Dept 236 - REGISTER OF DEEDS		166,053.00	166,004.59
Dept 253 - TREASURER			
101-253-703.000	TREASURER SALARY	51,029.00	51,028.90
101-253-703.001	TAX BILLING PREPARATION	0.00	0.00
101-253-704.000	WAGES OF DEPUTY	36,486.00	36,485.94
101-253-705.000	WAGES OF CLERKS	87,855.00	87,854.23
101-253-706.001	PART TIME CLERK	18.00	0.00
101-253-706.004	OVERTIME	0.00	0.00
101-253-720.000	TREAS FRINGE	109,049.00	109,048.43
101-253-727.000	SUPPLIES AND PRINTING	2,563.00	2,562.21
101-253-727.001	COMPUTER SUPPORT & LICENCES	0.00	0.00
101-253-727.002	SET EXPENSES	0.00	0.00
101-253-727.003	PAYROLL EXPENSE	0.00	0.00
101-253-727.004	REIMBURSED SUPPLIES	7.00	0.00
101-253-801.000	MEMBERSHIPS	250.00	250.00
101-253-803.000	MICROFILMING	425.00	422.40
101-253-831.000	DOG CENSUS - CONTRACTUAL	0.00	0.00
101-253-850.000	TELEPHONE	0.00	0.00
101-253-860.000	TRAVEL	864.00	864.00
101-253-933.000	EQUIPMENT MAINTENANCE	0.00	0.00
101-253-983.001	COMPUTER SUPPORT & LICENSES	0.00	0.00
Total Dept 253 - TREASURER		288,546.00	288,516.11
Dept 255 - STATE SURVEY & REMONUMENTATION FUND			
101-255-969.000	REMONUMENTATION	47,259.00	47,259.00
Total Dept 255 - STATE SURVEY & REMONUMENTATION FUND		47,259.00	47,259.00
Dept 257 - COOP EXTENSION			
101-257-703.000	SALARIES	0.00	0.00
101-257-704.000	EXTENSION EDUCATOR,	0.00	0.00

	AGRICULTURE		
101-257-704.001	4-H P.A.	0.00	0.00
101-257-705.000	WAGES OF CLERK	19,761.00	19,745.14
101-257-706.001	MSU - INTERN	0.00	0.00
101-257-706.004	PARTTIME HOURLY	0.00	0.00
101-257-720.000	MSU FRINGE	1,899.00	1,878.71
101-257-727.000	SUPPLIES & PRINTING	0.00	0.00
101-257-801.000	MEMBERSHIPS	0.00	0.00
101-257-802.000	MOA / CONTRACTUAL	74,128.00	74,127.50
101-257-850.000	TELEPHONE	53.00	52.30
101-257-860.000	TRAVEL	0.00	0.00
101-257-933.000	EQUIPMENT MAINTENANCE	234.00	233.35
Total Dept 257 - COOP EXTENSION		96,075.00	96,037.00
Dept 258 - COMPUTERS			
101-258-727.000	SUPPLIES & PRINTING	0.00	0.00
101-258-801.001	WEBSITE SERVICES	0.00	0.00
101-258-802.000	CONTRACTUAL SERVICES	23,000.00	22,931.34
101-258-804.000	TRAINING	0.00	0.00
101-258-815.001	COMPUTER MISCELLANEOUS EXPENSE	100.00	92.50
101-258-815.002	COMPUTER SECURITY EXPENSE COMPUTER NETWORK	1,150.00	1,105.34
101-258-815.003	INFRASTRUCTURE	8,000.00	7,942.00
101-258-815.004	COMPUTER ON-LINE PROCESSING	0.00	0.00
101-258-815.005	HARDWARE	0.00	0.00
101-258-815.006	SOFTWARE SUPPORT	32,000.00	31,903.00
101-258-815.933	COMPUTER MAINTENANCE	1,500.00	1,500.00
101-258-850.000	TELEPHONE	0.00	0.00
101-258-860.000	TRAVEL	0.00	0.00
101-258-983.000	HI SPEED INTERNET	0.00	0.00
Total Dept 258 - COMPUTERS		65,750.00	65,474.18
Dept 261 - BUILDING AUTHORITY			
101-261-702.000	PER DIEMS	0.00	0.00
101-261-720.000	BLDG AUTHORITY FRINGE	0.00	0.00
101-261-727.000	SUPPLIES	0.00	0.00
101-261-850.000	TELEPHONE	0.00	0.00
101-261-860.000	TRAVEL	0.00	0.00
Total Dept 261 - BUILDING AUTHORITY		0.00	0.00
Dept 265 - BUILDING & GROUNDS			

	BUILDING MAINTENANCE		
101-265-702.000	SUPERVISOR	55,677.00	55,676.75
101-265-703.000	SALARY OF MAINTENANCE WORKER	24,310.00	24,218.74
101-265-704.000	CUSTODIANS	43,149.00	43,142.23
101-265-706.004	OVERTIME	4,450.00	4,449.34
101-265-720.000	B&G FRINGE	70,405.00	70,394.65
101-265-727.000	CUSTODIAL SUPPLIES	7,284.00	7,283.41
101-265-727.001	SUPPLIES/SHERIFF DEPT	0.00	0.00
101-265-727.002	SUPPLIES/HEALTH DEPT	0.00	0.00
101-265-756.000	GASOLINE	1,695.00	1,694.93
	CONTRACTURAL SERVICES/GREEN		
101-265-802.000	THUMB	4,450.00	4,450.00
101-265-850.000	TELEPHONE	660.00	660.00
101-265-860.000	TRAVEL	0.00	0.00
101-265-920.000	UTILITIES	71,025.00	71,024.09
101-265-930.000	BUILDING REPAIR & MAINTENANCE	12,000.00	11,991.56
101-265-930.001	BUILDING REPAIR/MAINT-SHF DEPT	0.00	0.00
	BUILDING REPAIR/MAINT-HEALTH		
101-265-930.002	DEPT	3,260.00	3,259.58
	VEHICLE REPAIR AND		
101-265-932.000	MAINTENANCE	1,994.00	1,950.38
101-265-933.000	EQUIPMENT MAINTENANCE	13,853.00	13,852.88
101-265-933.001	EQUIPMENT MAINT/SHERIFF DEPT	50.00	31.24
101-265-933.002	EQUIPMENT MAINT/HEALTH DEPT	6,333.00	6,332.14
101-265-935.000	GROUNDS CARE & MAINTENANCE	8,789.00	8,788.90
	GROUNDS CARE/MAINT-SHERIFF		
101-265-935.001	DEPT	4,835.00	4,834.74
	GROUNDS CARE/MAINT-HEALTH		
101-265-935.002	DEPT.	100.00	60.93
101-265-935.003	GROUNDS CARE & MAINT - TOWER	5,235.00	5,234.50
Total Dept 265 - BUILDING & GROUNDS		339,554.00	339,330.99
Dept 275 - DRAINS			
101-275-703.000	DRAIN COMMISSIONER SALARY	30,559.00	30,558.06
101-275-704.000	DEPUTY DRAIN COMMISSIONER	7,935.00	7,934.15
101-275-705.000	DRAIN/DAM MAINT WORKER	0.00	0.00
101-275-706.004	PART-TIME CLERK WAGES	0.00	0.00
101-275-707.000	MAINTENANCE - WIGGINS LAKE	1,570.00	1,569.27
101-275-720.000	DRAIN FRINGE	3,583.00	3,582.06
101-275-727.000	SUPPLIES AND PRINTING	333.00	332.61
101-275-727.001	SOFTWARE SUPPORT	0.00	0.00
101-275-801.000	MEMBERSHIPS	300.00	300.00
101-275-802.000	CONTRACTURAL SERVICES	2,517.00	2,516.90
101-275-850.000	TELEPHONE	0.00	0.00
101-275-860.000	TRAVEL	0.00	0.00
	EQUIPMENT REPAIR AND		
101-275-933.000	MAINTENANCE	0.00	0.00

Total Dept 275 - DRAINS		46,797.00	46,793.05
Dept 280 - SOIL CONSERVATION			
101-280-969.000	SOIL CONSERVATION DISTRICT	0.00	0.00
Total Dept 280 - SOIL CONSERVATION		0.00	0.00
Dept 290 - AUDIT OF COUNTY BOOKS			
101-290-815.000	AUDIT OF COUNTY BOOKS	29,500.00	29,395.00
101-290-815.001	FINANCIAL STATEMENTS/GASB 34 IMPLEMENTATION/GASB34 FIXED ASSETS	0.00	0.00
101-290-815.002		0.00	0.00
Total Dept 290 - AUDIT OF COUNTY BOOKS		29,500.00	29,395.00
Dept 295 - PLAT BOARD			
101-295-703.000	PLAT BOARD	0.00	0.00
101-295-720.000	PLAT BOARD FRINGE	0.00	0.00
101-295-860.000	PLAT BOARD TRAVEL	0.00	0.00
Total Dept 295 - PLAT BOARD		0.00	0.00
Dept 296 - DUPLICATOR			
101-296-933.000	MAINTENANCE	0.00	0.00
101-296-941.000	COPY/PRINT SUPPLIES	7,251.00	7,250.94
101-296-983.001	COPY/PRINT CONTRACT	52,888.00	52,887.94
Total Dept 296 - DUPLICATOR		60,139.00	60,138.88
Dept 297 - TELEPHONE			
101-297-850.000	TELEPHONE EXPENSE	46,035.00	46,034.58
Total Dept 297 - TELEPHONE		46,035.00	46,034.58
Dept 298 - MAIL DEPARTMENT			
101-298-727.000	POSTAGE & SUPPLIES	41,225.00	41,224.66
101-298-933.000	MAINTENANCE CONTRACTS	910.00	909.87
101-298-940.000	METER RENTAL	2,800.00	2,729.61
Total Dept 298 - MAIL DEPARTMENT		44,935.00	44,864.14
Dept 301 - SHERIFF DEPARTMENT			
101-301-703.000	SHERIFF SALARY	68,990.00	68,889.73
101-301-704.000	UNDERSHERIFF SALARY	73,724.00	73,723.84



101-301-704.001	ADMINISTRATIVE LIEUTENANT	57,412.00	57,411.76
101-301-705.000	WAGES OF DEPUTIES	372,575.00	372,387.60
101-301-706.000	WAGES OF SERGEANTS	110,632.00	110,631.92
101-301-706.001	WAGES OF ONE DETECTIVE	0.00	0.00
101-301-706.004	OVERTIME	38,400.00	38,394.76
101-301-706.005	HOLIDAY PAY	45,835.00	45,834.82
101-301-707.000	PTO PAYOUTS	0.00	0.00
101-301-720.000	SHF FRINGE	397,487.00	395,513.76
101-301-727.000	SUPPLIES AND PRINTING	4,913.00	4,912.61
101-301-728.000	AMMUNITION	1,943.00	1,942.52
101-301-756.000	GASOLINE	35,498.00	35,497.06
101-301-757.000	DETECTIVE CLOTHING	0.00	0.00
101-301-758.000	UNIFORMS AND ACCESSORIES	4,972.00	4,971.66
101-301-801.000	MEMBERSHIPS AND SUBSCRIPTIONS	1,530.00	1,530.00
	SALVAGE INSPECTIONS -		
101-301-802.000	CONTRACTUAL	0.00	0.00
101-301-804.000	TRAINING	2,000.00	1,990.62
101-301-808.000	DRY CLEANING	1,750.00	1,733.75
101-301-831.001	LEGAL/INVESTIGATIONS	325.00	313.50
101-301-835.000	HEALTH SERVICES	200.00	169.00
101-301-850.000	TELEPHONE	7,209.00	7,208.24
101-301-860.000	TRAVEL	1,397.00	1,396.26
101-301-932.000	VEHICLE REPAIR	25,709.00	25,747.29
101-301-933.000	EQUIPMENT MAINTENANCE	5,650.00	5,605.52
101-301-983.000	COMPUTER REPAIR/MAINTENANCE	13,411.00	13,410.07
Total Dept 301 - SHERIFF DEPARTMENT		1,271,562.00	1,269,216.29
Dept 302 -			
NARCOTICS/BAYANET			
101-302-705.000	WAGES/OFFICER (2)	0.00	0.00
101-302-720.000	BAYANET FRINGE	0.00	0.00
101-302-757.000	CLOTHING ALLOWANCE	0.00	0.00
101-302-758.000	UNIFORMS AND ACCESSORIES	0.00	0.00
Total Dept 302 -			
NARCOTICS/BAYANET		0.00	0.00
Dept 303 - TRAFFIC			
ENFORCEMENT			
101-303-703.000	WAGES	50,980.00	50,979.92
101-303-706.004	OVERTIME	250.00	207.60
101-303-720.000	FRINGE	51,385.00	51,384.19
101-303-727.000	SUPPLIES	0.00	0.00
101-303-756.000	GASOLINE	2,048.00	2,047.93
101-303-758.000	UNIFORMS & ACCESSORIES	0.00	0.00
101-303-808.000	DRY CLEANING	50.00	47.00
101-303-850.000	TELEPHONE	360.00	360.00
101-303-932.000	VEHICLE MAINT & REPAIR	1,160.00	1,159.37

101-303-933.000	EQUIPMENT REPAIR & MAINTENANCE	0.00	0.00
Total Dept 303 - TRAFFIC ENFORCEMENT		106,233.00	106,186.01
Dept 304 - UNIVERSAL HIRING			
101-304-703.000	SALARIES	0.00	0.00
101-304-706.004	OVERTIME	0.00	0.00
101-304-715.000	FICA	0.00	0.00
101-304-716.000	HEALTH INSURANCE	0.00	0.00
101-304-718.000	RETIREMENT	0.00	0.00
101-304-720.000	FRINGE	0.00	0.00
101-304-723.000	UNEMPLOYMENT INSURANCE	0.00	0.00
101-304-725.000	WORKER'S COMPENSATION	0.00	0.00
101-304-726.000	LONGEVITY	0.00	0.00
101-304-758.000	UNIFORMS	0.00	0.00
Total Dept 304 - UNIVERSAL HIRING		0.00	0.00
Dept 316 - 416-SECONDARY ROAD PATROL			
101-316-704.000	OVERTIME	5,000.00	4,958.15
101-316-705.000	WAGES/OFFICER	49,793.00	49,792.32
101-316-706.005	HOLIDAY PAY	4,600.00	4,543.80
101-316-720.000	416 DEPUTY FRINGES	28,388.00	28,275.78
101-316-727.000	SUPPLIES & PRINTING	100.00	95.57
101-316-756.000	GASOLINE	3,441.00	3,440.86
101-316-808.000	DRY CLEANING	127.00	127.00
101-316-850.000	TELEPHONE	360.00	360.00
101-316-932.000	VEHICLE REPAIR/MAINTENANCE	2,514.00	2,513.17
101-316-933.000	EQUIPMENT	0.00	0.00
Total Dept 316 - 416-SECONDARY ROAD PATROL		94,323.00	94,106.65
Dept 331 - MARINE LAW ENFORCEMENT			
101-331-704.000	WAGES	9,227.00	9,226.33
101-331-720.000	FRINGE	2,176.00	2,175.37
101-331-727.000	CSS & M MISCELLANEOUS	0.00	0.00
101-331-727.001	EQUIPMENT	0.00	0.00
101-331-756.000	GAS AND OIL	0.00	0.00
101-331-758.000	UNIFORMS AND ACCESSORIES	100.00	66.00
101-331-804.000	MARINE TRAINING	694.00	693.75
101-331-932.000	VEHICLE EXPENSE	250.00	232.53
101-331-932.001	PATROL CRAFT GAS, OIL AND MAINTENANCE	2,500.00	2,497.50
Total Dept 331 - MARINE LAW ENFORCEMENT		14,947.00	14,891.48
Dept 333 - COURTHOUSE SECURITY			

101-333-702.000	COURTHOUSE SECURITY - WAGES	71,071.00	71,070.89
101-333-720.000	FRINGE	6,142.00	6,141.18
101-333-727.000	SUPPLIES AND PRINTING	0.00	0.00
101-333-758.000	UNIFORMS AND ACCESSORIES	0.00	0.00
101-333-850.000	TELEPHONE	0.00	0.00
101-333-933.000	EQUIPMENT MAINTENANCE	0.00	0.00
Total Dept 333 - COURTHOUSE SECURITY		77,213.00	77,212.07

Dept 351 -  
CORRECTIONS/JAIL

	CORRECTIONS		
101-351-702.000	COMMANDER/ADMIN	43,397.00	43,372.48
101-351-702.001	CORRECTIONS SGT	90,451.00	90,450.48
101-351-702.002	CORRECTIONS CORPORAL	84,467.00	84,466.02
101-351-703.000	CORRECTIONS OFFICERS	240,318.00	240,317.54
101-351-704.000	OVERTIME	73,854.00	73,853.82
101-351-705.000	HOLIDAY PAY	26,520.00	26,449.53
101-351-706.000	SECRETARY/CLERK	39,496.00	39,395.72
101-351-706.001	FRONT COUNTER - SECRETARY	36,796.00	36,795.44
101-351-706.004	PARTTIME CORRECTION OFFICERS	89,756.00	89,755.66
101-351-707.000	PTO PAYOUTS	95.00	0.00
101-351-707.001	BAILIFFS	0.00	0.00
101-351-707.004	CORRECTIONS CLERK/PART-TIME	0.00	0.00
101-351-708.000	JAIL NURSING	94,640.00	94,640.00
101-351-720.000	JAIL FRINGE	376,087.00	376,000.69
101-351-727.000	SUPPLIES	4,247.00	4,246.90
101-351-727.001	JAIL NURSE SUPPLIES	6,094.00	6,093.82
101-351-727.002	CIGARETTE PURCHASE	7,300.00	7,275.00
101-351-727.003	PHONE CARD PURCHASE	0.00	0.00
101-351-758.000	UNIFORMS AND ACCESSORIES	1,887.00	1,886.42
101-351-758.001	CLOTHING & BEDDING	0.00	0.00
101-351-802.000	CONTRACTUAL SERVICES/NURSE	0.00	0.00
101-351-802.001	GREEN THUMB CONTRACTURAL CONT SERV/PRISONER OUT COUNTY	0.00	0.00
101-351-802.002	BOARDING	0.00	0.00
101-351-802.003	TETHER CONTRACT EXPENSE	0.00	0.00
101-351-804.000	CORRECTIONS/TRAINING	315.00	315.00
101-351-808.000	LAUNDRY	0.00	0.00
	JAIL/CORRECTIONS COMPUTER		
101-351-815.000	GRANT	5,800.00	5,797.97
101-351-835.000	HEALTH SERVICES	52,280.00	52,279.71
101-351-850.000	TELEPHONE	360.00	360.00
101-351-860.002	PRISONER TRANSPORTATION	750.00	726.12
101-351-901.000	LAW LIBRARY UPDATE	0.00	0.00
101-351-920.000	UTILITIES	36,900.00	36,816.48
101-351-930.000	BUILDING MAINTENANCE	76,736.00	77,597.52
101-351-930.001	EQUIPMENT MAINTENANCE	27,592.00	27,592.00

101-351-932.000	VEHICLE MAINT & REPAIR	0.00	0.00
	JAIL IMPROVEMENTS- CIGARETTE		
101-351-975.001	TAX	0.00	0.00
101-351-983.000	JAIL LEIN	0.00	0.00
Total Dept 351 - CORRECTIONS/JAIL		1,416,138.00	1,416,484.32
Dept 355 - INMATE MEALS			
101-355-706.001	HEAD COOK	0.00	0.00
101-355-706.002	PARTTIME COOKS	0.00	0.00
101-355-706.004	INMATE MEALS OVERTIME	0.00	0.00
101-355-720.000	INMT MEALS FRINGE	0.00	0.00
101-355-727.000	SUPPLIES & PRINTING	0.00	0.00
101-355-807.000	INMATE MEALS	153,949.00	153,948.07
Total Dept 355 - INMATE MEALS		153,949.00	153,948.07
Dept 371 - CONSTRUCTION CODES			
101-371-703.000	BUILDING OFFICIAL	45,441.00	45,440.07
101-371-704.000	BUILDING INSPECTOR	0.00	0.00
101-371-704.001	BUILDING INSPECTOR - PART TIME	0.00	0.00
101-371-705.000	WAGES OF SENIOR CLERK	0.00	0.00
101-371-705.001	CLERKS (2)	34,624.00	34,623.36
101-371-706.000	ELECTRICAL INSPECTOR WAGES	34,343.00	34,342.05
101-371-706.001	BUILDING APPEALS BOARD	0.00	0.00
101-371-706.004	ELECTRICAL PARTTIME	2,765.00	2,765.00
101-371-707.000	PLUMBING/MECH INSPECT	31,256.00	31,256.00
101-371-720.000	CON CODES FRINGE	71,921.00	71,920.56
101-371-727.000	SUPPLIES & PRINTING	800.00	753.50
101-371-727.001	CODE BOOK PURCHASES	0.00	0.00
101-371-756.000	GASOLINE	2,446.00	2,445.95
101-371-801.000	MEMBERSHIPS & SUBSCRIPTIONS	641.00	633.00
101-371-850.000	TELEPHONE	360.00	360.00
101-371-860.000	TRAVEL AND TRAINING	400.00	301.00
101-371-860.001	MILEAGE-ELECTRICAL INSPECTOR	0.00	0.00
101-371-932.000	VEHICLE REPAIR	411.00	320.73
101-371-933.000	EQUIPMENT MAINTENANCE	420.00	420.00
Total Dept 371 - CONSTRUCTION CODES		225,828.00	225,581.22
Dept 400 - PLANNING COMMISSION			
101-400-702.000	PER DIEMS	1,425.00	1,425.00
101-400-703.000	SALARIES	0.00	0.00
101-400-720.000	PLANNING FRINGE	110.00	109.02
101-400-727.001	PUBLICATIONS	1,330.00	1,329.18

101-400-802.000	CONTRACTURAL SERVICES	341.00	340.50
101-400-860.000	TRAVEL	606.00	606.00
Total Dept 400 - PLANNING COMMISSION		3,812.00	3,809.70
Dept 410 - ZONING DEPARTMENT			
101-410-702.000	COMMISSION PER DIEMS	0.00	0.00
101-410-702.001	ZONING ADMINISTRATOR	6,683.00	6,682.78
101-410-702.002	BOARD OF APPEALS PER DIEMS	750.00	725.00
101-410-703.001	HUD INSPECTION WAGES	0.00	0.00
101-410-706.004	CLERK	30,777.00	30,776.90
101-410-720.000	ZONING FRINGE	13,246.00	13,245.52
101-410-727.000	ZONING SUPPLIES	0.00	0.00
101-410-727.001	PUBLICATIONS	882.00	881.21
101-410-756.000	GASOLINE	500.00	494.23
101-410-801.000	MEMBERSHIPS	0.00	0.00
101-410-802.000	CONTRACTURAL CONSULTING	0.00	0.00
101-410-831.000	LEGAL/ATTY EXPENSE	0.00	0.00
101-410-850.000	TELEPHONE	0.00	0.00
101-410-860.000	ZONING COMMISSION TRAVEL	403.00	402.50
101-410-932.000	VEHICLE REPAIR AND MAINTENANCE	0.00	0.00
101-410-933.000	EQUIPMENT REPAIR AND MAINTENANCE	0.00	0.00
Total Dept 410 - ZONING DEPARTMENT		53,241.00	53,208.14
Dept 422 - E-911			
101-422-703.000	911 ADMINISTRATOR	49,149.00	49,129.56
101-422-703.001	ASS'T 911 ADMINISTRATOR	46,990.00	46,989.96
101-422-704.000	DISPATCHERS (9)	300,589.00	300,381.11
101-422-705.000	PART TIME DISPATCHERS	0.00	0.00
101-422-706.000	HOLIDAY PAY	27,311.00	27,310.34
101-422-706.004	OVERTIME	32,800.00	32,798.98
101-422-707.000	PTO PAYOUTS	0.00	0.00
101-422-720.000	911 FRINGE	278,758.00	278,154.85
101-422-727.000	SUPPLIES & PRINTING	3,516.00	3,515.16
101-422-756.000	GASOLINE	0.00	0.00
101-422-758.000	UNIFORMS & ACCESSORIES	0.00	0.00
101-422-801.000	MEMBERSHIPS	200.00	125.00
101-422-804.000	TRAINING	0.00	0.00
101-422-808.000	DRY CLEANING	0.00	0.00
101-422-835.000	HEALTH SERVICES	0.00	0.00
101-422-850.000	TELEPHONE	900.00	900.00
101-422-860.000	TRAVEL	45.00	0.00
101-422-920.000	911 UTILITIES	16,023.00	16,022.55
101-422-932.000	VEHICLE MAINT & REPAIR	0.00	0.00
101-422-933.000	EQUIPMENT MAINTENANCE	5,000.00	4,967.88

101-422-983.000	LEIN	1,000.00	1,000.00
101-422-983.001	911 TCP/IP LEIN LINE	0.00	0.00
Total Dept 422 - E-911		762,281.00	761,295.39

Dept 426 - EMERGENCY MANAGEMENT

101-426-703.000	SALARY OF COORDINATOR	37,759.00	37,758.56
101-426-703.001	EMG MANG SPECIAL GRANT WAGE	0.00	0.00
101-426-704.000	DISASTER WAGES	0.00	0.00
101-426-705.000	ASS'T DIRECTOR	0.00	0.00
101-426-720.000	EMG MANG FRINGE	8,072.00	8,057.54
101-426-720.001	SPECIAL GRANT FRINGES	0.00	0.00
101-426-727.000	SUPPLIES & PRINTING	1,142.00	1,141.41
101-426-727.001	DISASTER SUPPLIES	214.00	150.00
101-426-756.000	GASOLINE	636.00	635.43
101-426-801.000	MEMBERSHIPS	25.00	25.00
101-426-802.000	CONTRACTURAL SERVICES	4,686.00	4,685.57
101-426-804.000	TRAINING	1,250.00	1,250.00
101-426-850.000	TELEPHONE	1,205.00	1,204.41
101-426-860.000	TRAVEL	375.00	375.00
101-426-920.000	UTILITIES	0.00	0.00
101-426-932.000	VEHICLE MAINT & REPAIR	0.00	0.00
101-426-933.000	EQUIPMENT MAINTENANCE	1,505.00	1,504.01
Total Dept 426 - EMERGENCY MANAGEMENT		56,869.00	56,786.93

Dept 430 - ANIMAL CONTROL

101-430-703.000	AN. CONTROL OFF. SALARY	41,885.00	41,884.79
101-430-704.000	ASST. AN. CONTROL OFF. WAGES	31,589.00	31,588.85
101-430-705.000	PART TIME CLERK	0.00	0.00
101-430-706.004	ANIMAL SHELTER OVERTIME	700.00	616.39
101-430-720.000	AN SHELTER FRINGE	56,996.00	56,995.92
101-430-727.000	SUPPLIES	3,400.00	3,373.63
101-430-756.000	GASOLINE	2,768.00	2,767.69
101-430-757.000	CLOTHING ALLOWANCE	700.00	662.23
101-430-802.000	CONTRACTUAL SERVICES/CUSTODIAL	2,502.00	2,502.00
101-430-829.000	DOG CENSUS	0.00	0.00
101-430-850.000	TELEPHONE	360.00	360.00
101-430-860.000	TRAVEL	813.00	812.72
101-430-920.000	UTILITIES	2,495.00	2,474.87
101-430-930.000	BUILDING MAINTENANCE	17,520.00	17,519.90
101-430-932.000	VEHICLE MAINTENANCE	747.00	746.16
Total Dept 430 - ANIMAL CONTROL		162,475.00	162,305.15

Dept 434 - LIVESTOCK

101-434-955.000	LIVESTOCK CLAIMS	0.00	0.00
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Total Dept 434 - LIVESTOCK		0.00	0.00
Dept 441 - DPW			
101-441-703.000	SALARY OF DIRECTOR	500.00	499.98
101-441-704.000	PERDIEM OF COMMITTEE	0.00	0.00
101-441-720.000	DPW FRINGE	50.00	37.70
101-441-727.000	SUPPLIES & PRINTING	0.00	0.00
101-441-850.000	TELEPHONE	0.00	0.00
101-441-860.000	TRAVEL	0.00	0.00
Total Dept 441 - DPW		550.00	537.68
Dept 445 - DRAINS AT LARGE			
101-445-935.000	DRAINS AT LARGE	26,403.00	26,402.72
Total Dept 445 - DRAINS AT LARGE		26,403.00	26,402.72
Dept 529 - RECYCLING/SOLID WASTE			
101-529-727.000	SUPPLIES/PRINTING	0.00	0.00
101-529-860.000	TRAVEL/TRAINING-EDUCATION	0.00	0.00
101-529-969.000	RECYCLING/SOLID WASTE	0.00	0.00
Total Dept 529 - RECYCLING/SOLID WASTE		0.00	0.00
Dept 601 - PUBLIC HEALTH			
101-601-969.000	HEALTH DEPARTMENT	185,000.00	184,961.00
101-601-969.001	PUBLIC HEALTH PREVENTION PROGRAMS	1,057.00	1,057.00
101-601-969.002	MEDICAID DENTAL PROGRAM	0.00	0.00
Total Dept 601 - PUBLIC HEALTH		186,057.00	186,018.00
Dept 602 - NUTRITION BOARD			
101-602-860.000	TRAVEL	0.00	0.00
Total Dept 602 - NUTRITION BOARD		0.00	0.00
Dept 603 - EMPLOYEE HEALTH SERVICES			
101-603-835.000	HEALTH SERVICES	0.00	0.00
Total Dept 603 - EMPLOYEE HEALTH SERVICES		0.00	0.00
Dept 605 - CONTAGEOUS DISEASES			
101-605-835.000	HOSPITAL CARE	0.00	0.00

101-605-835.001	MEDICAL SUPPLIES	0.00	0.00
Total Dept 605 - CONTAGEOUS DISEASES		0.00	0.00
Dept 631 - SUBSTANCE ABUSE			
101-631-969.000	MID STATE SUBSTANCE ABUSE	37,834.00	37,833.15
Total Dept 631 - SUBSTANCE ABUSE		37,834.00	37,833.15
Dept 648 - MEDICAL EXAMINER			
101-648-703.000	MEDICAL EXAMINER SALARY DEPUTY MEDICAL EXAMINER	5,400.00	5,400.00
101-648-704.000	SALARY	0.00	0.00
101-648-835.000	AUTOPSIES	71,232.00	71,232.00
Total Dept 648 - MEDICAL EXAMINER		76,632.00	76,632.00
Dept 649 - MENTAL HEALTH			
101-649-969.000	MIDLAND-GLADWIN MENTAL HEALTH	91,531.00	91,531.00
Total Dept 649 - MENTAL HEALTH		91,531.00	91,531.00
Dept 650 - INSTITUTIONAL CARE			
101-650-969.000	INSTITUTIONAL CARE	0.00	0.00
Total Dept 650 - INSTITUTIONAL CARE		0.00	0.00
Dept 661 - MENTAL HEALTH-PUBLIC GUARDIANSHIPS			
101-661-969.000	MENTAL HEALTH-PUBLIC GUARDIANSHIPS	17,484.00	17,484.00
Total Dept 661 - MENTAL HEALTH-PUBLIC GUARDIANSHIPS		17,484.00	17,484.00
Dept 682 - VETERANS			
101-682-703.000	DIRECTOR SALARY	30,621.00	30,620.18
101-682-704.000	VETERANS COMMITTEE	1,425.00	1,425.00
101-682-705.000	COUNTY COUNSELOR	0.00	0.00
101-682-706.000	CONTRACTUAL EMPLOYEE	5,978.00	5,977.50
101-682-707.000	VACATION HELP	0.00	0.00
101-682-720.000	VETERANS FRINGE	11,111.00	11,017.05
101-682-727.000	SUPPLIES AND PRINTING	1,325.00	1,324.35
101-682-801.000	MEMBERSHIPS	50.00	50.00
101-682-802.001	VETERANS GRANT EXPENSE	0.00	0.00
101-682-810.000	FTC VETS SUPPLIMENT FUNDING	0.00	0.00
101-682-833.000	VETERANS BURIAL	21,730.00	23,229.21



101-682-833.001	HEADSTONE PLACEMENT	700.00	700.00
101-682-833.002	FLAGS	2,002.00	2,001.76
101-682-850.000	TELEPHONE	0.00	0.00
101-682-860.000	TRAVEL & TRAINING	3,942.00	3,941.26
101-682-933.000	EQUIPMENT MAINTENANCE	1,790.00	1,790.00
Total Dept 682 - VETERANS		80,674.00	82,076.31
Dept 721 - PLANNING COMMISSION			
101-721-702.000	PER DIEMS	0.00	0.00
101-721-720.000	FRINGE BENEFITS	0.00	0.00
101-721-727.001	PUBLICATIONS	0.00	0.00
101-721-802.000	CONTRACTURAL SERVICES	0.00	0.00
101-721-860.000	TRAVEL	0.00	0.00
Total Dept 721 - PLANNING COMMISSION		0.00	0.00
Dept 722 - ZONING DEPARTMENT			
SALARY OF ZONING ADMINISTRATOR		0.00	0.00
101-722-702.001	ADMINISTRATOR	0.00	0.00
101-722-702.002	PER DIEMS-BOARD OF APPEALS	0.00	0.00
101-722-706.004	WAGES OF CLERK	0.00	0.00
101-722-720.000	FRINGE BENEFITS	0.00	0.00
101-722-727.000	SUPPLIES & PRINTING	0.00	0.00
101-722-727.001	PUBLICATIONS	0.00	0.00
101-722-756.000	GASOLINE	0.00	0.00
101-722-831.000	LEGAL/ATTORNEY COSTS	0.00	0.00
101-722-850.000	TELEPHONE	0.00	0.00
101-722-860.000	TRAVEL	0.00	0.00
101-722-932.000	VEHICLE MAINT & REPAIR	0.00	0.00
Total Dept 722 - ZONING DEPARTMENT		0.00	0.00
Dept 729 - EDC			
101-729-727.000	POSTAGE/PRINTING & SUPPLIES	0.00	0.00
101-729-802.000	CONTRACT SERVICES	0.00	0.00
101-729-831.000	LEGAL SERVICES	0.00	0.00
101-729-860.000	TRAVEL	0.00	0.00
Total Dept 729 - EDC		0.00	0.00
Dept 756 - PARKS AND RECREATION			
101-756-705.000	PER DIEMS	0.00	0.00
101-756-720.000	P&R FRINGE	0.00	0.00
101-756-727.000	SUPPLIES	0.00	0.00
101-756-756.000	GASOLINE	0.00	0.00
101-756-802.000	CONTRACTURAL	0.00	0.00

		SERVICES/CARETAKER	
101-756-850.000	TELEPHONE	0.00	0.00
101-756-860.000	TRAVEL	0.00	0.00
101-756-920.000	UTILITIES	3,500.00	2,711.36
101-756-932.000	VEHICLE REPAIR & MAINTENANCE	0.00	0.00
	EQUIPMENT MAINTENANCE &		
101-756-933.000	REPAIR	0.00	0.00
101-756-935.000	GROUNDS CARE & MAINTENANCE	0.00	0.00
Total Dept 756 - PARKS AND RECREATION		3,500.00	2,711.36
Dept 851 -			
INSURANCE/BONDS			
101-851-720.000	INSURANCE	179,612.00	179,611.10
101-851-720.001	BONDS	0.00	0.00
101-851-720.002	HRA REIMBURSEMENTS	112,741.00	112,740.80
Total Dept 851 -			
INSURANCE/BONDS		292,353.00	292,351.90
Dept 852 - HEALTH			
INSURANCE			
101-852-720.006	RETIREEES PREMIUMS	214,211.00	214,210.94
Total Dept 852 -			
HEALTH INSURANCE		214,211.00	214,210.94
Dept 861 - RETIREMENT			
101-861-720.000	EMPLOYEE RETIREMENT	30,000.00	30,000.00
Total Dept 861 -			
RETIREMENT		30,000.00	30,000.00
Dept 891 - CONTINGENT			
101-891-969.000	CONTINGENT	0.00	0.00
Total Dept 891 -			
CONTINGENT		0.00	0.00
Dept 897 - AIRPORT			
GRANT MATCH			
101-897-969.000	AIRPORT	12,500.00	12,500.00
101-897-969.001	AIRPORT GRANT MATCH	0.00	0.00
Total Dept 897 - AIRPORT GRANT MATCH		12,500.00	12,500.00
Dept 899 - MTT/BOR			
ADJUSTMENTS			
	TAX TRIBUNAL & BOARD OF REVIEW		
101-899-962.000	ADJ.	0.00	0.00
Total Dept 899 - MTT/BOR ADJUSTMENTS		0.00	0.00
Dept 900 - CAPITAL			
OUTLAY			

101-900-720.000	FRINGE	0.00	0.00
101-900-970.001	CAPITAL IMPROVEMENTS	119,632.00	119,631.34
101-900-970.002	FLOOD EXPENDITURES	0.00	0.00
101-900-970.101	COMMISSIONERS CAPITAL OUTLAY	2,425.00	2,425.00
101-900-970.131	CIRCUIT COURT CAPITAL OUTLAY	0.00	0.00
	CIRCUIT COURT REPORTER CAPITAL		
101-900-970.132	OUTLAY	0.00	0.00
101-900-970.136	DISTRICT COURT - CAPITAL OUTLAY	0.00	0.00
101-900-970.141	FRIEND OF COURT CAPITAL OUTLAY	0.00	0.00
101-900-970.148	PROBATE COURT CAPITAL OUTLAY	0.00	0.00
	CIRCUIT COURT PROBATION		
101-900-970.151	CAPITAL OUTLAY	0.00	0.00
101-900-970.191	ELECTION CAPITAL OUTLAY	0.00	0.00
101-900-970.215	CLERK CAPITAL OUTLAY	0.00	0.00
101-900-970.223	CONTROLLER CAP OUTLAY	0.00	0.00
101-900-970.225	EQUALIZATION CAPITAL OUTLAY	0.00	0.00
	PROSECUTING ATTORNEY - CAPITAL		
101-900-970.229	OUTLAY	0.00	0.00
101-900-970.236	REGISTER OF DEED CAPITAL OUTLAY	0.00	0.00
101-900-970.253	TREASURER CAPITAL OUTLAY	0.00	0.00
	COOPERATIVE EXTENSION CAPITAL		
101-900-970.257	OUTLAY	0.00	0.00
	COMPUTER EQUIPMENT CAPITAL		
101-900-970.258	OUTLAY	0.00	0.00
	BUILDING & GROUNDS CAPITAL		
101-900-970.265	OUTLAY	0.00	0.00
	PROFESSIONAL BUILDING CAPITAL		
101-900-970.270	OUTLAY	0.00	0.00
	DRAIN COMMISSIONER'S CAPITAL		
101-900-970.275	OUTLAY	0.00	0.00
101-900-970.296	DUPLICATOR	0.00	0.00
101-900-970.297	TELEPHONE CAPITAL OUTLAY	75,185.00	75,184.56
101-900-970.301	CAPITAL OUTLAY-SHERIFF	36,252.00	36,252.00
101-900-970.303	TRAFFIC ENFORCEMENT	0.00	0.00
101-900-970.316	416 GRANT	0.00	0.00
101-900-970.331	MARINE CAPITAL OUTLAY	0.00	0.00
101-900-970.333	COURT OFFICER CAPITAL OUTLAY	0.00	0.00
101-900-970.351	CAPITAL OUTLAY-CORRECTIONS/JAIL	0.00	0.00
	JAIL MEAL PROGRAM CAPITAL		
101-900-970.355	OUTLAY	0.00	0.00
	CONSTRUCTION CODE CAPITAL		
101-900-970.371	OUTLAY	0.00	0.00
101-900-970.410	ZONING CAPITOL OUTLAY	0.00	0.00
	CENTRAL DISPATCH CAPITAL		
101-900-970.422	OUTLAY	0.00	0.00
	EMERGENCY MANAGEMENT		
101-900-970.426	CAPITAL OUTLAY	19,298.00	19,298.00
101-900-970.430	CAPITAL OUTLAY-ANIMAL CONTROL	0.00	0.00

101-900-970.441	DPW CAPITAL OUTLAY	0.00	0.00
101-900-970.682	VETERANS CAPITAL OUTLAY	0.00	0.00
101-900-970.756	PARKS & RECREATION	0.00	0.00
101-900-981.000	LEASED VEHICLES	0.00	0.00
101-900-981.265	VEHICLE REPLACEMENT - B&G	26,231.00	26,230.32
101-900-981.301	SHERIFF VEHICLE REPLACEMENT CONSTRUCT CODE VEHICLE	42,024.00	42,023.04
101-900-981.371	REPLACEMENT ANIMAL SHELTER VEHICLE	25,867.00	25,867.00
101-900-981.430	REPLACEMENT	0.00	0.00
Total Dept 900 - CAPITAL OUTLAY		346,914.00	346,911.26
Dept 905			
101-905-991.366	JAIL PAYMENTS PRINCIPAL	0.00	0.00
101-905-995.366	JAIL PAYMENTS INTEREST	0.00	0.00
Total Dept 905		0.00	0.00
Dept 965 - MISC APPROPRIATIONS			
101-965-998.208	PARKS & RECREATION	0.00	0.00
101-965-998.231	JUDICIAL MANAGEMENT FUND	0.00	0.00
101-965-998.244	ECONOMIC DEV. ADMIN. FUND	7,500.00	7,500.00
101-965-998.246	PUBLIC IMPROVEMENTS	0.00	0.00
101-965-998.255	REMONUMENTATION DISASTER CONTINGENCY	0.00	0.00
101-965-998.258	APPROPRIATION	0.00	0.00
101-965-998.269	LAW LIBRARY	9,000.00	9,000.00
101-965-998.271	LIBRARY	0.00	0.00
101-965-998.290	SOCIAL SERVICES WELFARE FUND	600.00	600.00
101-965-998.291	SOCIAL SERVICES CHILD CARE	0.00	0.00
101-965-998.292	CHILD CARE PROBATE CARE	92,000.00	92,000.00
101-965-998.293	SOLDIERS & SAILORS RELIEF	0.00	0.00
101-965-998.296	VETERANS MEMORIAL	300.00	300.00
101-965-998.517	TAX REVERSION 1/2 WAGES 1 CLERK	0.00	0.00
101-965-998.802	LAKE LEVEL REVOLVING APPROPRIATION TO WIGGINS LAKE	0.00	0.00
101-965-998.841	LEVEL	0.00	0.00
Total Dept 965 - MISC APPROPRIATIONS		109,400.00	109,400.00
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TOTAL EXPENDITURES		9,949,616.00	9,944,325.11

\*\*Source (Appendix 3 – 2018 General Ledger Printout)

## **BREAKDOWN OF HOW WE SPEND OUR MONEY – By Designation \*\*\*\***

Legislative - \$252,531

Judicial - \$1,577,802

General Government – \$2,202,375

Public Safety – \$4,396,964

Public Works – \$26,941

Health and Welfare – \$495,114

Capital Outlay – \$346,911

Recreation and Culture – \$2,711

Other - \$549,063

\*\*\*\*Source (Appendix 1 – Page 15 of 2018 Audit)

### **NUMBER OF GOVERNMENT EMPLOYEES**

In 2018, the County employed 98 individuals on a full-time basis, with an additional 56 individuals that served as committee members or part-time employees. The County continues to monitor their status each year to identify if employees can be added, or services increased.

### **DIFFERENCE IN PUBLIC AND PRIVATE SECTOR COMPENSATION**

There is a large difference in the Public and Private section when it comes to providing wages and fringe benefits to employees. In the instance of the County, the Board of Commissioners must fund wages and fringes based on revenue generated and then bargain with the majority of the employees who fall under a Union Contract. The County's revenue is primarily based on the economic structure of the County and the State, if either is poor, then the County will be short on revenue. This may create an expenditure cut of an employee position(s) or the bargaining of different wage and fringe benefits within their contract. On the Private sector side, the employer is able to adjust revenues without the worry of state mandates or statutes. The employer is also able to pay their employees based on demand and success of their business without the restriction of possible union contracts or economic factors.

## Michigan's Fiscal Health

### RESERVES AND MAJOR FUND BALANCES \*\*\*\*\*

Ending December 31, 2018, the General Fund had a Fund Balance of \$659,752, which had a decrease from 2017 by \$246,251. This decrease resulted from the combination of a 2.4% increase in revenues, an 8.8% increase in expenditures and a 38% increase in net transfers in of the General Fund.

Gladwin County has reserve funds that are designated for specific use. The funds include, but not considered inclusive of all funds: Tax Reversion - \$665,145, Tax Revolving Accounts - \$1,059,025.

\*\*\*\*\* Source (Appendix 1 – Pages 9, 15 and 18 of the 2018 Audit)

### DEBT LEVELS

Per the 2017 Audit, Gladwin County has the following listed debt for the General Fund Operations:

General Obligation Bonds - \$845,500

Vested Employee Benefits - \$193,714

There are other debts listed as part of the audit. Those are from the County's component units that we write debt, and collect tax for, but are not responsible for the payments from our General Fund. Those are Road Commission, Department of Public Works, Drain Commissioner and City-County Transit.

\*\*\*\*\*Source (Appendix 1 - Page 41 of 2018 Audit)

### PENSION AND OTHER RETIREE BENEFITS

The County has structured the retirees' health plan through the Union contract as follows: Retirees with 10 years of full-time service earn 70% of the cost of the retiree's healthcare. Employees with 20 years of full-time service earn 80% of the cost. Open enrollment forms are mailed to the retiree and their selection is made. The form includes their portion of qualifying costs and a monthly rate for the difference that retiree will be responsible for re-payment to the County. The line item for retiree health care reimbursement in the General Fund is 101-000-682.000.

Gladwin County uses MERS for their retirement/pension service. Every two years an actuarial is prepared to ensure that the County has put enough into the fund for future retiree compensation. The County has made several revisions to their MERS plan in the 2 years, including offering a lower retirement plan (C-1) to all new employees hired after 1-1-2013 along with increasing the county employee portion from 3.8% to 5.0% to offset the County's costs.

Current balances to the MERS Pension Plan and OPEB obligations are currently at the following levels for 2018: MERS Pension - \$749,545 with \$561,273 from employer contributions and \$188,272 in employee contributions (page 47 of 2018 audit) OPEB - \$545,082 (page 60 of 2018 audit). Both services are covered and paid for from the general fund budget on an annual basis. The MERS funding is currently stable, and balances to retirement liability are decreased each

year. Any OPEB costs are paid each year as billed, showing a 100% funding. The County is currently in a payment plan with MERS to pay an additional \$30,000 each year toward their MERS deficit and has recently acted to close any groups from taking an early retirement through the purchase of service credits. This will assist in shrinking the deficit significantly.

## **PUBLIC BUDGET GAP**

According to the 2018 Audit, and 2018 General Ledger, the County of Gladwin spent less in expenditures than the revenue collected by \$234,049.77 which is a (\$228,758.88) decline from 2017. Each year the County has taken measures to reduce the amount of reserves used to balance their budget. The 2019 Board has acted to make the necessary building improvements. These measures will result in energy efficiency savings that are equal or greater than the payment. The Board has taken careful consideration in their budgeting process for capital projects and identified potential spending for repairs with their 2019 budget which should result in positive efforts. This includes a three-year plan that has outlined the purchase of required equipment and capital improvement projects.

## *How This Report Was Developed*

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The goal of this report was to provide the public with as much information as possible on the revenues, expenditures, and other financial activities of state and local governments. Questions on the contents of this report should be directed to the Chairman of the Board and addressed to the following information:

Sharron L. Smith, Chairman

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## **DATA SOURCES AND NOTES**

**SOURCES:**    **2018 Complete Audit**  
                  **Municipal Performance Dashboard**  
                  **2018 General Ledger Report Dated 12-31-18**