

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

2021 Citizen's Guide to
Gladwin County Financial Health

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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.

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Welcome

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. First is the 2020 Complete County Audit, which is the main source from which most of the overview information was collected. Second is a copy of our “Dashboard information”. The County “Dashboard” can be found in its entirety at gladwincounty-mi.gov where you can also compare Gladwin County’s economic and financial stability to every County across the State of Michigan. Third is a 2020 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,

Karen L. Moore, Chairperson
Gladwin County Board of Commissioners

How Governments Use Your Money

WHERE CITIZEN DOLLARS GO The revenue collected in our general fund budget for 2020 was \$8,311,410. 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 2020 audit on page 15.)**

Property Taxes \$4,783,041 As you can see this was a significant part of our operating revenue (57.55%). 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 \$444,149 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 \$1,518,199 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 \$1,271,458 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 \$1,181,381 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

Interest Earnings \$716 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 \$288,540 This is everything else that the County did not budget for / wasn't expecting to receive.

**Source (Appendix 1 - Page 15 of 2019 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 80th 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 17th 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*

GOVERNMENT BUDGETS – Revenues		2020 Budget	2020 Spent
101-000-402.000	CURRENT PROPERTY TAXES	4,504,029	4,509,427
101-000-403.000	PILOT TAX	5,336	5,336
101-000-404.000	BOARD REV/TAX TRIBUNAL		
101-000-407.000	PA 105 PENALTIES	609	609
101-000-408.000	BOARD REV/TAX TRIBUNAL		
101-000-409.000	PERSONAL TAX	506	506
101-000-425.000	TRAILER TAX FEES	1,668	1,707
101-000-429.000	COMMERCIAL FOREST RESERVE TAX	42	42
101-000-432.000	SWAMP TAX	166,822	166,822
101-000-437.000	IFT/CFT		
101-000-441.000	LOCAL COM STABILIZATION SHARE TAX	38,000	32,815
101-000-445.000	INTEREST ON TAX NOTE		
101-000-475.000	ADDRESSING PERMITS	8,500	8,500
	SALVAGE INSPECTION - SHERIFF		
101-000-476.301	DEPARTMENT	1,500	1,500
101-000-477.000	BUILDING PERMITS	145,000	145,000
101-000-477.001	MECHANICAL PERMITS	63,634	63,635
101-000-477.002	PLUMBING PERMITS	29,750	29,750
101-000-478.000	ELECTRICAL PERMITS	121,236	121,236
101-000-479.000	SOIL/EROSION/SEDI/CONTROL		
101-000-480.000	TREASURERS-DOG LICENSES	25,000	25,000
101-000-481.000	ANIMAL SHELTER-DOG LICENSES	11,025	11,025
101-000-482.215	CO. CLERK - MARRIAGE LICENSES	1,560	730
101-000-483.000	EXPLOSIVE PERMITS		
101-000-484.000	ANIMAL SHELTER-KENNEL LICENSES	600	520
101-000-485.215	CO. CLERK- CONCEALED WEAPONS		
101-000-486.000	ZONING PERMIT FEES	16,000	14,050
101-000-486.002	ZONING APPEALS	1,300	900
101-000-486.003	ZONING LATE FEES		
101-000-486.004	REVENUE FROM TWP FOR ZONING	38,500	31,500
101-000-501.000	FEDERAL GRANT		29,133
101-000-506.001	NARCOTICS/BAYANET		
	EMERGENCY MANAGEMENT -		
101-000-509.000	PERFORMANCE GRANT	21,856	16,050
101-000-519.000	FOC - MEDICAL INCENTIVE REIMB	6,575	6,576
101-000-520.000	INCENTIVE-FOC	27,500	25,794
101-000-521.000	CRP-FRIEND OF THE COURT	140,000	100,094
101-000-522.000	PROSECUTOR - 4D REVENUE	48,000	49,856
101-000-523.000	PROSECUTOR - ABUSE & NEGLECT		
101-000-524.000	PROS ATTY - GLADWIN CITY REIMBURSE	9,000	8,250
101-000-525.000	PROSECUTOR - COST OF PROSECUTION	2,000	1,895

101-000-528.001	CESF GRANT - COURTS		
101-000-539.131	DRUG CASE MGMT – CIRCUIT	500	299
101-000-539.136	DRUG CASE MGMT - DISTRICT	500	249
101-000-540.136	DRUNK DRIVING CASEFLOW - DISTRICT	10,000	5,462
101-000-541.000	JUDGES SALARY STANDARDIZATION	82,303	82,303
101-000-543.000	416-SECONDARY ROAD PATROL	49,035	49,776
101-000-544.000	MARINE SAFETY PROGRAM	12,100	11,800
101-000-544.001	MARINE SAFETY EQUIPMENT		
101-000-545.000	DC & PC CASEFLOW ASSISTANCE		
101-000-547.000	JUDICIAL TECHNOLOGY - DIST CT		
101-000-547.001	INDIGENT DEFENCE MDCGP GRANT	138,853	101,254
101-000-560.000	FOC FUND - DL RESTORATION		
101-000-561.000	CRP-FRIEND OF THE COURT 34%		
101-000-562.000	CRP-PROSECUTOR 4E REVENUE		
101-000-564.000	JUVENILE OFFICER	65,000	13,659
101-000-565.000	WELFARE FRAUD	150	338
101-000-566.000	MI WORKS GRANT /FOC		
101-000-567.000	VICTIMS RIGHTS/ DISTRICT COURT	4,000	3,163
101-000-568.136	SOBRIETY COURT GRANTS/DONATIONS		
101-000-569.000	VICTIM'S RIGHTS GRANT - P.A.	39,961	47,129
101-000-570.000	CIGARETTE TAX		
101-000-571.000	CONVENTION FACILITY	78,433	77,593
101-000-573.000	COURT EQ REFORM/STATE REIMB	123,536	100,696
101-000-574.000	STATE REVENUE SHARING	601,633	601,633
101-000-575.000	SINGLE BUSINESS TAX	4,250	
101-000-577.000	LIQUOR LAW ENFORCEMENT	8,000	7,063
101-000-578.000	STATE OF MICHIGAN REVENUE	59,482	59,481
101-000-578.229	STATE REVENUES - PROS ATTY		
101-000-578.255	STATE REVENUES - REMONUMENTATION	42,101	42,101
101-000-579.000	VOTER REGISTRATION	120	102
101-000-584.000	TWP CONTRIBUTION/JUNK ORD		
101-000-587.257	MSU EXTENSION DUE FROM STATE		
101-000-601.001	PROBATE COURT - 20% LATE FEE		
101-000-601.002	COUNTY CLERK-ATTORNEY FEES	57,499	53,226
101-000-601.136	DISTRICT COURT COSTS	300,000	246,778
101-000-601.141	FRIEND OF COURT COST/FEES		
101-000-601.148	PROBATE COURT COSTS	10,700	3,300
101-000-601.215	CIRCUIT COURT COSTS	40,000	36,333
101-000-602.001	DISTRICT COURT-ASSESSMENT FEES	4,500	3,000
101-000-602.002	DISTRICT CT-ORV ENFORCEMENT COUNTY	750	
101-000-602.003	DISTRICT COURT-OVERSIGHT FEES	31,000	22,1296
101-000-603.148	PROBATE CT - OVERSIGHT FEES	8,400	4,381
101-000-604.000	VENDING MACHINE SALES	300	
101-000-606.000	ANIMAL SHELTER-FEES		
101-000-606.430	ANIMAL SHELTER SALES		
101-000-607.148	PROBATE COURT - CONTEMPT COST		

101-000-607.215	CO. CLERK - FEES	50,000	44,393
101-000-607.301	FEES - NOTARY SHERIFF	300	265
101-000-608.136	SOBRIETY COURT PARTICIPATION FEES		
101-000-608.215	CLERK - CIRCUIT CT FILING FEES	4,250	4,216
101-000-608.301	SHERIFFS FEE- BACK GROUND SEARCH	100	75
101-000-609.000	DISTRICT COURT-CIVIL FEES	57,000	43,024
101-000-609.001	DIST CT. PROBATION SUPPLEMENTAL FEES		
101-000-609.002	ADE REIMBURSEMENTS		
101-000-609.136	SOBRIETY COURT 600.8371 FILING FEES		
101-000-609.141	FRIEND OF THE COURT FEES	16,359	16,359
101-000-609.148	PROBATE COURT FEES	12,000	8,915
101-000-609.215	JURY DEMAND FEES	1,300	960
101-000-609.236	REGISTER OF DEED FEES	215,549	215,549
101-000-609.301	SHERIFF FEES - PAPER SERVICE	19,000	10,630
101-000-610.000	PROBATE CT - RDSS REIMBURSEMENT		
101-000-610.215	GARNISHMENT - RESTITUTION	500	445
101-000-611.000	PROBATE COURT ATTY REIMBURSEMENT	5,000	2,264
101-000-612.001	FRIEND OF THE COURT-SERVICE FEES	3,500	3,414
101-000-614.000	REGISTER OF DEEDS-REMONUMENTATION	350	377
101-000-616.000	REGISTER OF DEEDS-TRANSFER TAX	117,569	117,570
101-000-617.000	ZONING BOOKS		
101-000-618.000	DRAIN UTILITY & SERVICE FEES		
101-000-618.001	LAKE IMP. ADMIN FEES	800	600
	DRAIN COMMISSIONER SERVICES, COPIES & FE		
101-000-618.002			
101-000-618.003	DRAIN COMMISSIONER - PERMIT FEES		
101-000-620.000	TREASURER COPY & SERVICE FEES	13,000	9,382
101-000-620.001	TAX CERTIFICATIONS	6,695	6,695
101-000-620.002	TREASURER CERTIFICATION - SPLITS		
101-000-620.003	TREASURERS - ADMIN FEE SUM SET TAX	427	427
101-000-620.105	ADMIN FEE - PA 105	50	
101-000-620.225	EQUALIZATION COPIES & FEES	7,000	6,711
	SHERIFF DEPT - WEIGH MASTER PROGRAM	1,000	
101-000-621.000			
101-000-621.148	PROBATE 25% CHILD CARE	100	70
101-000-623.003	BENCH WARRANT PICK UP/RETRIEVAL FEE		
101-000-623.004	BOND SERVICE FEE - SHERIFF DEPT.	100	
101-000-623.005	SOM-SEX OFFENDER REGISTRATION FEE	3,000	940
101-000-623.040	NOISE ORDINANCE - BOURRET	195	195
101-000-623.130	SHERIFF - TWP ORDINANCE/SECORD		
101-000-623.148	FAMILY CT - DNA ASSESSMENT	10	5
101-000-623.215	SHERIFF-DNA SERVICE FEE	389	389
101-000-624.000	SHERIFF POLICE REPORTS	4,218	4,218
101-000-624.001	GUN REGISTRATIONS	700	700
101-000-624.002	FINGERPRINT FEE/CCW	3,615	3,615
101-000-624.003	FINGERPRINT FEE/OTHERS	3,000	2,961
101-000-624.004	STATE & FBI FINGERPRINT FEES		

101-000-625.000	CO. CLERK CIRCUIT COURT - MOTION FEES	1,370	1,370
101-000-625.001	CO. CLERK CIRCUIT COURT - SERVICE FEES	2,900	2,362
101-000-626.000	BOAT LIVERY		
101-000-627.000	INDIRECT COSTS - REVENUES	99,000	97,467
101-000-628.000	MEDICAL/CONVEYING PRISONERS	3,900	785
101-000-629.136	P.I.T. DISTRICT COURT		
101-000-629.301	P.I.T. SHERIFF DEPT	800	155
101-000-630.000	SET COLLECTION FEES	2,218	2,218
101-000-635.225	EQ 1/4LY MAINTENANCE TWP/CITY	37,635	37,634
101-000-635.253	CT 1/4LY MAINTENANCE TWP/CITY		
101-000-636.000	GIS AREIAL REIMBURSEMENT	55,000	
101-000-636.225	EQ - REIMBURSEMENT SUPPLIES	21,176	21,176
101-000-636.253	TREASURER TWP/CITY REIMBURSEMENT	200	
101-000-637.000	COUNTY TREAS/SPECIAL ORDERS		
101-000-638.000	JUROR FEE COMPENSATION	2,000	2,449
101-000-640.000	INMATE DOCTOR FEES		
101-000-641.000	INMATE NURSING FEES		
101-000-641.001	ROOM & BOARD / WORK RELEASE	7,000	
101-000-641.002	ROOM & BOARD / OUT COUNTY	25,000	
101-000-641.003	ROOM & BOARD / DIVERTED FELONS	41,245	41,245
101-000-641.004	ROOM & BOARD / IN COUNTY	44,000	27,708
101-000-641.005	ROOM & BOARD / WEEKENDS	18,000	5,900
101-000-641.006	ROOM & BOARD / SI	4,000	2,400
101-000-642.000	VISITATION FEES/SHERIFF DEPT	4,000	1,405
101-000-643.000	CIGARETTE SALES - SHERIFF DEPT	30,000	28,056
101-000-644.000	CON CODES - MISC DEPT REVENUE	195	195
101-000-645.000	PHONE CARD SALES - SHERIFF DEPT	34,937	34,938
101-000-654.000	PARKS & REC/USE & ADM FEES/RENTALS	3,000	1,353
	DISTRICT COURT-		
101-000-656.000	FORFEITURES/ORDINANCES	12,000	8,378
101-000-660.000	PAROLE VIOLATION/DETAINERS	10,000	666
101-000-663.148	PROB CT. 10% BOND FEE/FORFEITURES		
101-000-663.215	BOND FORFEITURE/COSTS	2,800	1,340
101-000-664.000	HEALTH DEPARTMENT RENT	85,000	85,000
101-000-665.000	INTEREST INCOME	692	693
101-000-665.105	PA 105 INTEREST	1,500	
101-000-666.253	INTEREST-TREASURER		
101-000-670.000	GIS COUNTER REVENUE	1,500	88
101-000-670.226	GIS WEBSITE REVENUE	8,685	8,685
101-000-671.000	OTHER REVENUES OR REIMBURSEMENTS	137,500	34,682
101-000-671.141	OTHER REVENUE - FOC		
101-000-671.226	REIMBURSEMENT - GIS SUPPLIES		
	OTHER REVENUE - MSU EXTENSION		
101-000-671.257	SERVICE		
	OTHER REVENUES - TOWER		
101-000-671.280	REIMBURSEMENT	6,373	6,214
101-000-671.298	OTHER REVENUES/REIMBURSE POSTAGE	537	537

101-000-671.301	OTHER REVENUES - SHERIFF DEPT.	34,500	8,299
101-000-671.333	OTHER REV - COURTHOUSE SECURITY		
101-000-671.410	OTHER REVENUE - ZONING	1,200	1,200
101-000-671.426	OTHER REVENUES - EOC CIVIL DEF. GRANT	36,000	
101-000-671.682	OTHER REVENUES - VETERAN'S DONATIONS		
101-000-673.000	SALE OF FIXED ASSETS		
101-000-673.001	SALE OF FIXED ASSETS / VEHICLES CONTRIBUTIONS/DONATIONS ANIMAL CONTROL	4,947	4,946
101-000-674.000			
101-000-676.000	REIMBURSEMENT -DC CT APPOINT ATTY	50,000	32,478
101-000-677.000	REIMBURSEMENT-RESTITUTION COUNTY	1,205	1,206
101-000-677.835	REIMBURSEMENT-PROSECUTOR OFFICE	1,500	1,486
101-000-678.001	OUT COUNTY MEDICAL REIMBURSEMENT	39	39
101-000-682.000	REIMBURSEMENT - RETIREES HEALTH INSURANC	36,572	36,573
101-000-683.000	HEALTH INS REIMBURSEMENT	37,347	36,397
101-000-684.000	CLARE CO/COMPUTER REIMBURSEMENT		
101-000-684.001	CLARE CO/POSTAGE /OFFICE REIMB	1,700	1,984
101-000-684.002	CLARE COUNTY - WAGE REIMBURSEMENT	67,800	61,414
101-000-685.000	REIMBURSEMENT-WORKMAN'S COMPENSATION	54,000	38,042
101-000-689.000	REIMBURSEMENT - MEALS	8	8
101-000-694.136	DISTRICT CT/CASH OVER/SHORT		
101-000-694.148	PROBATE OVER/SHORT		
101-000-694.215	CLERK/CASH OVER/SHORT		
101-000-694.236	REG OF DEEDS/CASH OVER/SHORT		
101-000-694.253	TREASURERS/CASH OVER/SHORT		
101-000-694.301	SHERIFF/CASH OVER/SHORT		
101-000-694.430	ANIMAL SH/CASH OVER/SHORT		
101-000-696.000	LOAN ISSUANCE		
101-000-699.141	TRANSFER / FRIEND OF COURT		
101-000-699.205	TRANSFER IN - MSU	104,462	104,462
101-000-699.206	TRANSFER IN - ANIMAL SHELTER	208,479	208,479
101-000-699.208	TRANSFER IN - PARKS & REC		
101-000-699.210	TRANSFER IN - EMERGENCY MGT SERVICES		
101-000-699.215	TRANSFER IN FROM FOC	68,000	68,000
101-000-699.216	TRANSFER IN - FROM E-911 MILLAGE	896,897	896,897
101-000-699.239	TRANSFER IN - GYPSY MOTH		
101-000-699.242	TRANSFER IN - BREault ROAD TOWER	18,800	18,800
101-000-699.245	TRANSFER IN - COURTHOUSE PRESERVATION	10,000	10,000
101-000-699.246	TRANSFER IN - PUBLIC IMPROVEMENT FUND		
101-000-699.256	TRANSFER IN - ROD TECH FUND	6,800	6,800
101-000-699.258	DISASTER CONTIGENCY		

101-000-699.263	TRANSFER IN - CCW FUND	20,000	20,000
101-000-699.265	TRANSFER IN - DRUG ENFORCEMENT		
101-000-699.271	TRANSFER IN - LIBRARY		
101-000-699.275	TRANSFER IN - RSRF		
101-000-699.280	TRANSFER / E-911 4% SURCHARGE		
101-000-699.282	TRANSFER FROM WIRELESS E-911		
101-000-699.283	TRANSFER IN - COMMISSARY FUND		
101-000-699.286	TRANSFER IN - JAIL TELEPHONE		
101-000-699.287	TRANSFER IN - PROJECT FRESH		
101-000-699.290	FIA-SOC WELFARE/UNUSED APPROPRIATION		
101-000-699.291	FIA-CHILD CARE/UNUSED APPROPRIATION		
101-000-699.297	TRANSFER IN - VETERAN'S SERVICE FUND	14,272	14,272
101-000-699.369	TRANSFER IN - BLDG AUTHORITY		
101-000-699.465	TRANSFER IN - PUBLIC WORKS FUND		
101-000-699.516	TRANSFER/ UNALLOCATED	544,677	544,677
101-000-699.517	TRANSFER IN/TAX REVERSION	199,467	199,467
Totals for dept 000 -		10,882,415	10,246,687

Dept 101 -
COMMISSIONERS

101-101-703.000	BOARD SALARIES	39,000	39,000
101-101-703.001	PER DIEM COMMISSIONERS	11,755	11,755
101-101-704.000	WAGES OF EXECUTIVE SECRETARY	25,500	25,498
101-101-705.000	COUNTY ADMINISTRATOR		
101-101-720.000	COMMISSIONERS FRINGE	6,242	6,241
101-101-727.000	SUPPLIES & PRINTING	170	163
101-101-727.001	PUBLICATIONS	997	996
101-101-759.000	MISCELLANEOUS	7,087	7,087
101-101-801.000	MEMBERSHIPS	15,189	15,189
	CONTRACTURAL SERVICES - CIVIL		
101-101-802.000	COUNSEL	16,600	16,591
101-101-831.000	ATTY EXPENSE -CT. & LABOR ACTIVITIES	18,471	18,465
101-101-850.000	TELEPHONE		
101-101-860.000	TRAVEL & TRAINING	1,950	1,946
101-101-933.000	EQUIPMENT MAINTENANCE		
Totals for dept 101 - COMMISSIONERS		142,961	142,931

Dept 131 - CIRCUIT
COURT

101-131-702.000	JUDGES STANDARDIZATION	41,152	41,152
101-131-703.000	JUDGES SUPPLEMENT		
101-131-704.000	SECRETARY SALARY	68,740	68,739
101-131-705.000	RESEARCH ATTORNEY	46,291	46,290
101-131-705.001	RESEARCH ATTORNEY - PART TIME		
101-131-706.004	PARTTIME CLERK		

101-131-720.000	CC FRINGE	92,794	92,794
101-131-727.000	SUPPLIES & PRINTING	2,457	2,456
101-131-727.002	CESF GRANT EXPENSE	15,972	15,972
101-131-801.000	MEMBERSHIPS & SUBSCRIPTIONS	905	905
101-131-811.000	JURY FEES		(37)
101-131-813.000	TRANSCRIPTS	1,250	1,239
101-131-815.000	WITNESS FEES		
101-131-816.000	INDIGENT DEFENSE - CO SHARE	77,589	77,588
101-131-817.000	COURT APPOINTED ATTORNEYS	2,460	3,588
101-131-823.000	INTERPRETER FEES		
101-131-825.000	JURY FEES		
101-131-826.000	WITNESS FEES		
101-131-835.000	MEDICAL EVALUATIONS		
101-131-850.000	TELEPHONE	720	720
101-131-860.000	EDUCATION & SEMINARS	195	193
101-131-860.001	VISITING JUDGE		
101-131-901.000	LAW BOOKS	6,011	6,011
101-131-933.000	EQUIPMENT REPAIRS & MAINTENANCE	4,710	4,709
101-131-933.001	JUDICIAL TECH - EQUIPMENT		
101-131-983.000	SOFTWARE SUPPORT - LEIN ORI	1,2482	
101-131-983.001	COMPUTER SUPPORT	10,020	10,015
Totals for dept 131 - CIRCUIT COURT		372,514	372,334

Dept 136 - DISTRICT COURT

101-136-702.000	JUDGES STANDARDIZATION	20,576	20,576
101-136-703.000	JUDGE - SUPPLEMENT		
101-136-704.000	MAGISTRATE SALARY	53,617	53,615
101-136-705.000	COURT REPORTER SALARY & FRINGE	43,527	43,526
101-136-706.000	WAGES OF CLERKS	99,304	99,304
101-136-706.001	WAGES OF CIVIL BOOKKEEPER	26,893	26,892
101-136-706.002	WAGES OF PROBATION OFFICER	51,203	51,203
101-136-706.004	PROBATION CLERK - PARTTIME	26,260	26,258
101-136-707.000	PROBATION CLERK		
101-136-715.000	RECOVERY COURT EXPENSE		
101-136-720.000	DC FRINGE	159,939	159,939
101-136-727.000	SUPPLIES AND PRINTING	2,960	2,958
101-136-727.001	ADE SUPPLIES	1,574	1,338
101-136-727.002	TESTING SUPPLIES	143	143
101-136-801.000	MEMBERSHIPS AND SUBSCRIPTIONS	665	665
101-136-804.000	TRAINING	7	
101-136-811.000	JURY FEES	(25)	(27)
101-136-813.000	TRANSCRIPTS	2,160	2,157
101-136-815.000	WITNESS FEES	220	220
101-136-817.000	COURT APPOINTED ATTORNEYS	1,032	1,031
101-136-823.000	INTERPRETER FEES	300	300

101-136-850.000	TELEPHONE	360	330
101-136-860.000	TRAVEL - PROBATION & ALL OTHERS	2,839	2,839
101-136-860.001	VISITING JUDGE		
101-136-933.000	EQUIPMENT MAINTENANCE	640	636
101-136-933.001	JUDICIAL TECH - EQUIPMENT	5	
101-136-983.000	SOFTWARE SUPPORT - LEIN ORI	11,545	11,541
Totals for dept 136 - DISTRICT COURT		505,734	505,464

Dept 141 - FRIEND OF THE COURT

101-141-703.000	FRIEND OF THE COURT REIMBURSEMENT	54,661	54,660
101-141-704.000	SPECIAL FRIEND OF COURT		
101-141-704.001	FOC OVERTIME		
101-141-705.000	CASEWORKERS	46,523	46,522
101-141-705.001	HEAD ENFORCEMENT OFFICER		
101-141-706.000	FINANCIAL OFFICER	31,410	31,410
101-141-706.001	CASE WORKER		
101-141-706.004	CLERK/PART-TIME HOURLY		
101-141-707.001	CLERK/ENFORCEMENT	34,462	34,462
101-141-720.000	FOC FRINGE	71,168	71,165
101-141-727.000	SUPPLIES AND PRINTING	1,254	1,254
101-141-727.001	POSTAGE		
101-141-801.000	MEMBERSHIPS AND SUBSCRIPTIONS	371	369
101-141-802.000	CONTRACT SERVICES	6,000	6,000
101-141-813.000	TRANSCRIPTS		
101-141-850.000	TELEPHONE		
101-141-850.001	MEDICAL INCENTIVES TELEPHONE		
101-141-860.000	TRAVEL		
101-141-933.000	EQUIPMENT MAINTENANCE	528	528
Totals for dept 141 - FRIEND OF THE COURT		246,377	246,370

Dept 147 - JURY COMMISSION

101-147-702.000	JURY COMMISSION WAGES	250	240
101-147-720.000	JURY FRINGE		
101-147-860.000	TRAVEL	61	60
Totals for dept 147 - JURY COMMISSION		311	300

Dept 148 - FAMILY/PROBATE COURT

101-148-702.000	JUDGES STANDARDIZATION	22,151	22,150
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101-148-703.000	JUDGES SUPPLEMENT		
101-148-704.000	SALARY OF JUDGE		
101-148-705.000	WAGES OF REGISTRAR	37,866	37,865
	WAGES OF CLERK (JUV. REG/CT		
101-148-706.000	REPORTER)	35,610	35,610
101-148-706.001	WAGES OF JUVENILE OFFICER	49,859	49,858
101-148-706.002	CT. ADMINISTRATOR-REIMBURSEMENT	11,850	11,846
101-148-706.003	CLERK	31,487	31,486
101-148-706.004	CLERK - PARTTIME		
101-148-707.000	GUARDIANSHIP REVIEW		
101-148-720.000	PROB CT FRINGE	113,648	113,645
101-148-727.000	SUPPLIES AND PRINTING	2,218	2,217
101-148-801.000	MEMBERSHIPS AND SUBSCRIPTIONS	1,225	1,221
101-148-802.000	CONTRACTURAL SERVICES - RDSS		
101-148-803.000	MICROFILMING		
101-148-811.000	JURY FEES		(17)
101-148-813.000	STENO SERVICES & TRANSCRIPTS	160	159
101-148-815.000	WITNESS FEES	95	91
101-148-817.000	COURT APPOINTED ATTORNEYS	50,345	50,344
101-148-823.000	INTERPRETER FEES		
101-148-835.000	HEALTH SERVICES		
101-148-850.000	TELEPHONE	450	450
101-148-860.000	TRAVEL	3,105	3,103
101-148-860.001	VISITING JUDGE	(15)	(16)
101-148-901.000	LAW BOOKS	535	535
101-148-933.000	EQUIPMENT MAINTENANCE	9,295	9,293
101-148-933.001	JUDICIAL TECH - EQUIPMENT		
101-148-983.000	SOFTWARE SUPPORT - LEIN ORI		
Totals for dept 148 - FAMILY/PROBATE COURT		369,884	369,840
Dept 151 - CIRCUIT COURT PROBATION			
101-151-727.000	SUPPLIES AND PRINTING	755	754
101-151-727.001	POSTAGE	300	300
101-151-850.000	TELEPHONE		
101-151-860.000	TRAVEL		
101-151-920.000	UTILITIES		
101-151-930.000	BUILDING MAINTENANCE		
101-151-933.000	EQUIPMENT MAINTENANCE & REPAIR		
101-151-940.000	RENT		
Totals for dept 151 - CIRCUIT COURT PROBATION		1,055	1,054
Dept 191 - ELECTIONS			
101-191-704.000	CANVASSERS	700	675
101-191-705.000	SPECIAL ELECTIONS		
101-191-706.000	ELECTION STAFFING	3,387	3,387

101-191-720.000	ELECTIONS FRINGE	400	315
101-191-727.000	ELECTION SUPPLIES	114,981	114,981
101-191-727.001	SPECIAL ELECTION REIMBURSE		
101-191-860.000	TRAVEL	750	741
101-191-933.000	EQUIPMENT MAINTENANCE & REPAIR	14,818	14,818
Totals for dept 191 - ELECTIONS		135,036	134,917
Dept 212 - BUDGETING			
101-212-703.000	SALARIES		
101-212-720.000	FRINGE	1,460	1,459
101-212-727.000	SUPPLIES		
101-212-801.001	GRANT ADMINISTRATION	23,641	23,640
101-212-801.002	C.I.P. SERVICES		
101-212-801.003	ACTUARIAL SERVICE		
Totals for dept 212 - BUDGETING		25,101	25,099
Dept 215 - COUNTY CLERK			
101-215-703.000	SALARY OF CLERK	54,512	54,511
101-215-703.001	HOURS SUPPLEMENT - CLERK		
101-215-704.000	WAGES OF DEPUTY CLERK	41,275	40,759
101-215-704.001	WAGE OF DEPUTY CLERK/COURT	39,270	39,269
101-215-704.002	CIRCUIT COURT RECORDING SERVICES	4,490	4,489
101-215-705.000	CLERKS WAGES	65,691	65,691
101-215-705.001	DEPUTY CLERK OVERTIME		
101-215-706.004	OVERTIME		
101-215-720.000	CLERK FRINGE	149,012	149,011
101-215-727.000	SUPPLIES & PRINTING	3,140	3,140
101-215-727.001	CIRCUIT COURT SUPPLIES/PRINTING	2,587	2,586
101-215-801.000	MEMBERSHIPS	425	425
101-215-850.000	TELEPHONE	360	360
101-215-860.000	TRAVEL		
101-215-933.000	EQUIPMENT MAINTENANCE	745	743
101-215-983.001	SOFTWARE MAINT - FIXED ASSET		
Totals for dept 215 - COUNTY CLERK		361,507	360,984
Dept 225 - EQUALIZATION			
101-225-703.000	DIRECTOR SALARY		
101-225-703.001	SYSTEMS MANAGEMENT		
101-225-704.000	WAGES OF DATA CLERK	39,073	39,072
101-225-705.000	WAGES OF LEVEL II APPRAISER		
101-225-706.000	PART TIME CLERK	19,986	19,986
101-225-707.000	LEVEL I APPRAISER		

101-225-720.000	EQUAL FRINGE	47,135	47,134
101-225-727.000	SUPPLIES AND PRINTING	565	561
101-225-727.001	COMPUTER SUPPORT & LICENSES	470	470
101-225-727.002	REIMBURSED SUPPLIES	12,931	12,931
101-225-727.003	PUBLICATIONS	365	360
101-225-801.000	MEMBERSHIPS AND SUBSCRIPTIONS	240	240
101-225-802.000	CONTRACTURAL SERVICES	71,395	71,395
101-225-850.000	TELEPHONE		
101-225-860.000	TRAVEL & TRAINING		
101-225-933.000	EQUIPMENT MAINTENANCE		
Totals for dept 225 - EQUALIZATION		192,160	192,149
Dept 226 - GIS			
101-226-703.000	SALARIES		
101-226-707.000	INTERN SALARY		
101-226-720.000	FRINGE		
101-226-727.000	SUPPLIES & PRINTING	105	104
101-226-727.001	COMP SUPPORT/LICENSES		
101-226-727.002	REIMBURSED SUPPLIES		
101-226-801.000	MEMBERSHIPS	175	175
101-226-802.000	CONTRACTURAL SERVICES	6,915	6,915
101-226-850.000	TELEPHONE		
101-226-860.000	TRAVEL		
101-226-933.000	EQUIPMENT MAINTENANCE		
Totals for dept 226 - GIS		7,195	7,194
Dept 229 - PROSECUTOR			
101-229-703.000	PROSECUTOR SALARY	88,962	88,962
101-229-704.000	SPECIAL PROSECUTOR	3,462	3,462
101-229-705.000	ASS'T PROSECUTING ATTORNEY	59,947	59,946
101-229-705.001	PART TIME ASST PA		
101-229-706.000	EXECUTIVE SECRETARY WAGES	39,073	39,072
101-229-706.001	OVERTIME		
101-229-706.004	PARTTIME CLERK		
101-229-707.000	PROSECUTING ATTORNEY CLERK(S)	66,853	66,853
101-229-720.000	PROS ATTY FRINGE	162,926	162,926
101-229-727.000	SUPPLIES AND PRINTING	565	560
101-229-801.000	MEMBERSHIPS AND SUBSCRIPTIONS	4,035	4,035
101-229-801.001	CONTRACT SERVICES - GLADWIN CITY	6,000	6,000
101-229-802.000	DMG BILLING PROSECUTOR	4,000	4,000
101-229-831.001	LEGAL/INVESTIGATIONS		(23)
101-229-835.000	BLOOD TESTING - CRIMINAL	3	308
101-229-835.001	BLOOD TESTING - PATERNITY		
101-229-835.002	CHILD SUPPORT SPEC EXPENSE		
101-229-835.003	VICTIM RIGHTS SERVICES	4,858	4,857

101-229-850.000	TELEPHONE		
101-229-860.000	TRAVEL	400	400
101-229-933.000	EQUIPMENT MAINTENANCE	285	284
101-229-983.000	SOFTWARE SUPPORT - LEIN ORI		
Totals for dept 229 - PROSECUTOR		441,678	441,641
Dept 236 - REGISTER OF DEEDS			
101-236-703.000	REGISTRAR SALARY	52,050	52,050
101-236-704.000	WAGES OF DEPUTY	38,777	38,777
101-236-705.000	WAGES - ROD CLERK(S)		
101-236-706.001	ROD OVERTIME		
101-236-706.004	CLERK PART-TIME HOURLY	25,360	25,358
101-236-720.000	ROD FRINGE	57,360	57,360
101-236-727.000	SUPPLIES AND PRINTING	275	273
101-236-801.000	MEMBERSHIPS	400	385
101-236-850.000	TELEPHONE		
101-236-860.000	TRAVEL		
101-236-933.000	EQUIPMENT MAINTENANCE		
101-236-983.001	COMPUTER LEASE PAYMENTS		
Totals for dept 236 - REGISTER OF DEEDS		174,207	174,203
Dept 253 - TREASURER			
101-253-703.000	TREASURER SALARY	59,488	59,488
101-253-703.001	TAX BILLING PREPARATION		
101-253-704.000	WAGES OF DEPUTY	36,002	36,002
101-253-705.000	WAGES OF CLERKS	94,809	94,809
101-253-706.001	PART TIME CLERK		
101-253-706.004	OVERTIME		
101-253-720.000	TREAS FRINGE	136,047	136,046
101-253-727.000	SUPPLIES AND PRINTING	80	79
101-253-727.001	COMPUTER SUPPORT & LICENCES		
101-253-727.002	SET EXPENSES		
101-253-727.003	PAYROLL EXPENSE		
101-253-727.004	REIMBURSED SUPPLIES		
101-253-801.000	MEMBERSHIPS	275	275
101-253-803.000	MICROFILMING	425	422
101-253-831.000	DOG CENSUS - CONTRACTUAL	641	641
101-253-850.000	TELEPHONE		
101-253-860.000	TRAVEL		
101-253-933.000	EQUIPMENT MAINTENANCE		
101-253-983.001	COMPUTER SUPPORT & LICENSES		
Totals for dept 253 - TREASURER		327,767	327,762
Dept 255 - STATE SURVEY & REMONUMENTATION FUND			

101-255-969.000	REMONUMENTATION	39,335	39,335
Totals for dept 255 - STATE SURVEY & REMONUMENTATION FUND		39,335	39,355
Dept 257 - COOP EXTENSION			
101-257-703.000	SALARIES		
101-257-704.000	EXTENSION EDUCATOR, AGRICULTURE		
101-257-704.001	4-H P.A.		
101-257-705.000	WAGES OF CLERK	22,319	22,319
101-257-706.001	MSU - INTERN		
101-257-706.004	PARTTIME HOURLY		
101-257-720.000	MSU FRINGE	2,128	2,127
101-257-727.000	SUPPLIES & PRINTING	120	118
101-257-801.000	MEMBERSHIPS		
101-257-802.000	MOA / CONTRACTUAL	79,781	79,781
101-257-850.000	TELEPHONE		
101-257-860.000	TRAVEL		
101-257-933.000	EQUIPMENT MAINTENANCE		
Totals for dept 257 - COOP EXTENSION		104,348	104,345
Dept 258 - COMPUTERS			
101-258-727.000	SUPPLIES & PRINTING		
101-258-801.001	WEBSITE SERVICES	5,487	5,487
101-258-802.000	CONTRACTURAL SERVICES	61,500	61,500
101-258-804.000	TRAINING		
101-258-815.001	COMPUTER MISCELLANEOUS EXPENSE	1,200	1,200
101-258-815.002	COMPUTER SECURITY EXPENSE	3,236	3,235
101-258-815.003	COMPUTER NETWORK INFRASTRUCTURE	5,490	5,490
101-258-815.004	COMPUTER ON-LINE PROCESSING		
101-258-815.005	HARDWARE	2,172	2,171
101-258-815.006	SOFTWARE SUPPORT	38,809	38,809
101-258-815.933	COMPUTER MAINTENANCE	140	140
101-258-850.000	TELEPHONE		
101-258-860.000	TRAVEL		
101-258-983.000	HI SPEED INTERNET		
Totals for dept 258 - COMPUTERS		118,034	118,032
Dept 265 - BUILDING & GROUNDS			
101-265-702.000	BUILDING MAINTENANCE SUPERVISOR	58,603	58,602
101-265-703.000	SALARY OF MAINTENANCE WORKER	30,562	30,561
101-265-704.000	CUSTODIANS	53,624	53,623
101-265-706.004	OVERTIME	1,515	1,512
101-265-720.000	B&G FRINGE	121,543	121,542
101-265-727.000	CUSTODIAL SUPPLIES	8,025	8,025

101-265-727.001	SUPPLIES/SHERIFF DEPT		
101-265-727.002	SUPPLIES/HEALTH DEPT		
101-265-756.000	GASOLINE	1,450	1,448
101-265-802.000	CONTRACTURAL SERVICES/GREEN THUMB		
101-265-850.000	TELEPHONE	720	720
101-265-860.000	TRAVEL		
101-265-920.000	UTILITIES	67,842	67,841
101-265-930.000	BUILDING REPAIR & MAINTENANCE	10,807	10,807
101-265-930.001	BUILDING REPAIR/MAINT-SHF DEPT		
101-265-930.002	BUILDING REPAIR/MAINT-HEALTH DEPT	2,245	2,244
101-265-932.000	VEHICLE REPAIR AND MAINTENANCE	2,485	2,485
101-265-933.000	EQUIPMENT MAINTENANCE	8,126	8,126
101-265-933.001	EQUIPMENT MAINT/SHERIFF DEPT	240	240
101-265-933.002	EQUIPMENT MAINT/HEALTH DEPT	2,042	2,042
101-265-935.000	GROUNDS CARE & MAINTENANCE	8,369	8,369
101-265-935.001	GROUNDS CARE/MAINT-SHERIFF DEPT	5,101	5,100
101-265-935.002	GROUNDS CARE/MAINT-HEALTH DEPT.	840	837
101-265-935.003	GROUNDS CARE & MAINT - TOWER	22,562	22,562
Totals for dept 265 - BUILDING & GROUNDS		406,701	406,686

Dept 275 - DRAINS

101-275-703.000	DRAIN COMMISSIONER SALARY	30,559	30,558
101-275-704.000	DEPUTY DRAIN COMMISSIONER	12,785	12,781
101-275-705.000	DRAIN/DAM MAINT WORKER	4,040	4,040
101-275-706.004	PART-TIME CLERK WAGES		
101-275-707.000	MAINTENANCE - WIGGINS LAKE		
101-275-720.000	DRAIN FRINGE	4,111	4,106
101-275-727.000	SUPPLIES AND PRINTING	427	426
101-275-727.001	SOFTWARE SUPPORT		
101-275-801.000	MEMBERSHIPS	154	150
101-275-802.000	CONTRACTURAL SERVICES		
101-275-850.000	TELEPHONE		
101-275-860.000	TRAVEL	26	26
101-275-933.000	EQUIPMENT REPAIR AND MAINTENANCE		
Totals for dept 275 - DRAINS		52,102	52,087

Dept 280 - SOIL CONSERVATION

101-280-969.000	SOIL CONSERVATION DISTRICT		
Totals for dept 280 - SOIL CONSERVATION			

Dept 290 - AUDIT OF COUNTY BOOKS

101-290-815.000	AUDIT OF COUNTY BOOKS	29,895	29,895
101-290-815.001	FINANCIAL STATEMENTS/GASB 34		
101-290-815.002	IMPLEMENTATION/GASB34 FIXED ASSETS		

Totals for dept 290 - AUDIT OF COUNTY BOOKS		29,895	29,895
Dept 296 - DUPLICATOR			
101-296-933.000	MAINTENANCE		
101-296-941.000	COPY/PRINT SUPPLIES	4,825	4,820
101-296-983.001	COPY/PRINT CONTRACT	41,850	41,848
Totals for dept 296 - DUPLICATOR		46,675	46,668
Dept 297 - TELEPHONE			
101-297-850.000	TELEPHONE EXPENSE	25,005	25,005
Totals for dept 297 - TELEPHONE		25,005	25,005
Dept 298 - MAIL DEPARTMENT			
101-298-727.000	POSTAGE & SUPPLIES	47,224	47,223
101-298-933.000	MAINTENANCE CONTRACTS		
101-298-940.000	METER RENTAL	3,335	3,334
Totals for dept 298 - MAIL DEPARTMENT		50,559	50,557
Dept 301 - SHERIFF DEPARTMENT			
101-301-703.000	SHERIFF SALARY	75,873	75,872
101-301-704.000	UNDERSHERIFF SALARY	69,608	69,607
101-301-704.001	ADMINISTRATIVE LIEUTENANT	65,120	65,120
101-301-705.000	WAGES OF DEPUTIES	374,512	374,512
101-301-706.000	WAGES OF SERGEANTS	134,172	134,172
101-301-706.001	WAGES OF ONE DETECTIVE	67,639	67,638
101-301-706.004	OVERTIME	51,863	51,862
101-301-706.005	HOLIDAY PAY	53,099	53,098
101-301-707.000	PTO PAYOUTS		
101-301-720.000	SHF FRINGE	512,877	512,875
101-301-727.000	SUPPLIES AND PRINTING	3,235	3,230
101-301-728.000	AMMUNITION	2,020	2,016
101-301-756.000	GASOLINE	25,090	25,087
101-301-757.000	DETECTIVE CLOTHING		
101-301-758.000	UNIFORMS AND ACCESSORIES	5,318	5,318
101-301-801.000	MEMBERSHIPS AND SUBSCRIPTIONS	1,635	1,635
101-301-802.000	SALVAGE INSPECTIONS - CONTRACTUAL	1,500	1,500
101-301-804.000	TRAINING	2,439	2,439
101-301-808.000	DRY CLEANING	954	954
101-301-831.001	LEGAL/INVESTIGATIONS	580	579
101-301-835.000	HEALTH SERVICES	580	576
101-301-850.000	TELEPHONE STIPEND & PHONE PACK	13,742	13,742
101-301-860.000	TRAVEL	890	887
101-301-932.000	VEHICLE REPAIR	23,124	23,214

101-301-933.000	EQUIPMENT MAINTENANCE	9,185	9,185
101-301-983.000	COMPUTER REPAIR/MAINTENANCE	6,020	6,019
Totals for dept 301 - SHERIFF DEPARTMENT		1,501,165	1,501,137

Dept 303 - TRAFFIC ENFORCEMENT

101-303-703.000	WAGES		
101-303-706.004	OVERTIME		
101-303-720.000	FRINGE	9,402	9,402
101-303-727.000	SUPPLIES		
101-303-756.000	GASOLINE		
101-303-758.000	UNIFORMS & ACCESSORIES		
101-303-808.000	DRY CLEANING		
101-303-850.000	TELEPHONE	30	30
101-303-932.000	VEHICLE MAINT & REPAIR		
101-303-933.000	EQUIPMENT REPAIR & MAINTENANCE		
Totals for dept 303 - TRAFFIC ENFORCEMENT		9,432	9,432

Dept 316 - 416-SECONDARY ROAD PATROL

101-316-704.000	OVERTIME	4,940	4,938
101-316-705.000	WAGES/OFFICER	52,880	52,879
101-316-706.005	HOLIDAY PAY	5,333	5,332
101-316-720.000	416 DEPUTY FRINGES	27,774	27,773
101-316-727.000	SUPPLIES & PRINTING		
101-316-756.000	GASOLINE	2,235	2,234
101-316-808.000	DRY CLEANING	40	39
101-316-850.000	TELEPHONE	330	330
101-316-932.000	VEHICLE REPAIR/MAINTENANCE	395	392
101-316-933.000	EQUIPMENT		
Totals for dept 316 - 416-SECONDARY ROAD PATROL		93,927	93,917

Dept 331 - MARINE LAW ENFORCEMENT

101-331-704.000	WAGES	5,545	5,545
101-331-720.000	FRINGE	2,140	2,137
101-331-727.000	CSS & M MISCELLANEOUS	91	91
101-331-727.001	EQUIPMENT		
101-331-756.000	GAS AND OIL		
101-331-758.000	UNIFORMS AND ACCESSORIES	170	166
101-331-804.000	MARINE TRAINING	30	30
101-331-932.000	VEHICLE EXPENSE	633	633
101-331-932.001	PATROL CRAFT GAS, OIL AND MAINTENANCE	1,040	1,039
Totals for dept 331 - MARINE LAW ENFORCEMENT		9,649	9,641

Dept 333 - COURTHOUSE

SECURITY

101-333-702.000	COURTHOUSE SECURITY - WAGES	133	132
101-333-720.000	FRINGE	247	246
101-333-727.000	SUPPLIES AND PRINTING		
101-333-758.000	UNIFORMS AND ACCESSORIES		
101-333-850.000	TELEPHONE		
101-333-933.000	EQUIPMENT MAINTENANCE		
Totals for dept 333 - COURTHOUSE SECURITY		380	378

Dept 351 -

CORRECTIONS/JAIL

101-351-702.000	CORRECTIONS COMMANDER/ADMIN	55,647	55,466
101-351-702.001	CORRECTIONS SGT	100,497	100,497
101-351-702.002	CORRECTIONS CORPORAL	141,584	141,583
101-351-703.000	CORRECTIONS OFFICERS	316,053	316,050
101-351-704.000	OVERTIME	103,394	103,394
101-351-705.000	HOLIDAY PAY	31,796	31,795
101-351-706.000	SECRETARY/CLERK	35,739	35,736
101-351-706.001	FRONT COUNTER - SECRETARY	42,172	42,172
101-351-706.004	PARTTIME CORRECTION OFFICERS	48,271	48,269
101-351-707.000	PTO PAYOUTS		
101-351-707.001	BAILIFFS	33,941	33,940
101-351-707.004	CORRECTIONS CLERK/PART-TIME		
101-351-708.000	JAIL NURSING	108,160	108,160
101-351-720.000	JAIL FRINGE	458,713	458,712
101-351-727.000	SUPPLIES	2,600	2,599
101-351-727.001	JAIL NURSE SUPPLIES	175	172
101-351-727.002	CIGARETTE PURCHASE	8,970	8,697
101-351-727.003	PHONE CARD PURCHASE	21,975	21,974
101-351-758.000	UNIFORMS AND ACCESSORIES	3,120	3,119
101-351-758.001	CLOTHING & BEDDING		
101-351-802.000	CONTRACTUAL SERVICES/NURSE		
101-351-802.001	GREEN THUMB CONTRACTUAL CONT SERV/PRISONER OUT COUNTY		
101-351-802.002	BOARDING		
101-351-802.003	TETHER CONTRACT EXPENSE		
101-351-804.000	CORRECTIONS/TRAINING	10	10
101-351-808.000	LAUNDRY		
101-351-815.000	JAIL/CORRECTIONS COMPUTER GRANT	3,300	3,300
101-351-835.000	HEALTH SERVICES	50,412	50,411
101-351-850.000	TELEPHONE	330	330
101-351-860.002	PRISONER TRANSPORTATION	95	91
101-351-901.000	LAW LIBRARY UPDATE		
101-351-920.000	UTILITIES	40,781	40,781
101-351-930.000	BUILDING MAINTENANCE	26,905	26,904
101-351-930.001	EQUIPMENT MAINTENANCE	20,267	20,266

101-351-932.000	VEHICLE MAINT & REPAIR		
101-351-975.001	JAIL IMPROVEMENTS- CIGARETTE TAX		
101-351-983.000	JAIL LEIN		
Totals for dept 351 - CORRECTIONS/JAIL		1,654,727	1,654,698
Dept 355 - INMATE MEALS			
101-355-706.001	HEAD COOK		
101-355-706.002	PARTTIME COOKS		
101-355-706.004	INMATE MEALS OVERTIME		
101-355-720.000	INMT MEALS FRINGE		
101-355-727.000	SUPPLIES & PRINTING	3,891	3,891
101-355-807.000	INMATE MEALS	125,514	125,513
Totals for dept 355 - INMATE MEALS		129,405	129,404
Dept 371 - CONSTRUCTION CODES			
101-371-703.000	BUILDING OFFICIAL	48472	48471
101-371-704.000	BUILDING INSPECTOR		
101-371-704.001	BUILDING INSPECTOR - PART TIME		
101-371-705.000	WAGES OF SENIOR CLERK		
101-371-705.001	CLERKS (2)	33053	33052
101-371-706.000	ELECTRICAL INSPECTOR WAGES	42890	42890
101-371-706.001	BUILDING APPEALS BOARD		
101-371-706.004	ELECTRICAL PARTTIME	4235	4235
101-371-707.000	PLUMBING/MECH INSPECT	34010	34010
101-371-720.000	CON CODES FRINGE	68499	68498
101-371-727.000	SUPPLIES & PRINTING	1,006	1,005
101-371-727.001	CODE BOOK PURCHASES	350	100
101-371-756.000	GASOLINE	2,430	2,429
101-371-801.000	MEMBERSHIPS & SUBSCRIPTIONS	410	406
101-371-850.000	TELEPHONE	360	360
101-371-860.000	TRAVEL AND TRAINING	50	50
101-371-860.001	MILEAGE-ELECTRICAL INSPECTOR		
101-371-932.000	VEHICLE REPAIR	1,012	1,011
101-371-933.000	EQUIPMENT MAINTENANCE		
Totals for dept 371 - CONSTRUCTION CODES		236,427	236,417
Dept 400 - PLANNING COMMISSION			
101-400-702.000	PER DIEMS	800	800
101-400-703.000	SALARIES		
101-400-720.000	PLANNING FRINGE	75	61
101-400-727.001	PUBLICATIONS	325	321
101-400-802.000	CONTRACTURAL SERVICES	245	241
101-400-860.000	TRAVEL	210	207
Totals for dept 400 - PLANNING COMMISSION		1,655	1,630

Dept 410 - ZONING DEPARTMENT			
101-410-702.000	COMMISSION PER DIEMS		
101-410-702.001	ZONING ADMINISTRATOR	7,092	6,834
101-410-702.002	BOARD OF APPEALS PER DIEMS	575	825
101-410-703.001	HUD INSPECTION WAGES		
101-410-706.004	CLERK	39,073	37,328
101-410-720.000	ZONING FRINGE	33,968	22,094
101-410-727.000	ZONING SUPPLIES		
101-410-727.001	PUBLICATIONS	695	819
101-410-756.000	GASOLINE	295	470
101-410-801.000	MEMBERSHIPS		
101-410-802.000	CONTRACTURAL CONSULTING		
101-410-831.000	LEGAL/ATTY EXPENSE	1,482	1,482
101-410-850.000	TELEPHONE		
101-410-860.000	ZONING COMMISSION TRAVEL	420	419
101-410-932.000	VEHICLE REPAIR AND MAINTENANCE		
101-410-933.000	EQUIPMENT REPAIR AND MAINTENANCE		
Totals for dept 410 - ZONING DEPARTMENT		83,600	83,594

Dept 422 - E-911			
101-422-703.000	911 ADMINISTRATOR	53,768	53,767
101-422-703.001	ASS'T 911 ADMINISTRATOR	55,016	55,016
101-422-704.000	DISPATCHERS (9)	312,770	311,029
101-422-705.000	PART TIME DISPATCHERS		
101-422-706.000	HOLIDAY PAY	34,872	34,872
101-422-706.004	OVERTIME	50,508	49,513
101-422-707.000	PTO PAYOUTS		
101-422-720.000	911 FRINGE	311,860	311,857
101-422-727.000	SUPPLIES & PRINTING	3,305	3,304
101-422-756.000	GASOLINE		
101-422-758.000	UNIFORMS & ACCESSORIES		
101-422-801.000	MEMBERSHIPS	500	500
101-422-804.000	TRAINING		
101-422-808.000	DRY CLEANING		
101-422-835.000	HEALTH SERVICES		
101-422-850.000	TELEPHONE	1,050	1,050
101-422-860.000	TRAVEL		
101-422-920.000	911 UTILITIES	13,882	13,881
101-422-932.000	VEHICLE MAINT & REPAIR		
101-422-933.000	EQUIPMENT MAINTENANCE	735	735
101-422-983.000	LEIN		
101-422-983.001	911 TCP/IP LEIN LINE		
Totals for dept 422 - E-911		838,266	835,524

Dept 426 - EMERGENCY MANAGEMENT			
101-426-703.000	SALARY OF COORDINATOR	40,500	40,500
101-426-703.001	EMG MANG SPECIAL GRANT WAGE		
101-426-704.000	DISASTER WAGES	22,011	22,011
101-426-705.000	ASS'T DIRECTOR		
101-426-720.000	EMG MANG FRINGE	11,071	11,070
101-426-720.001	SPECIAL GRANT FRINGES		
101-426-727.000	SUPPLIES & PRINTING	485	481
101-426-727.001	DISASTER SUPPLIES	10,674	10,674
101-426-756.000	GASOLINE		
101-426-801.000	MEMBERSHIPS		
101-426-802.000	CONTRACTURAL SERVICES	3,000	3,000
101-426-804.000	TRAINING		
101-426-850.000	TELEPHONE	740	738
101-426-860.000	TRAVEL	600	600
101-426-920.000	UTILITIES		
101-426-932.000	VEHICLE MAINT & REPAIR		
101-426-933.000	EQUIPMENT MAINTENANCE	3,622	3,622
Totals for dept 426 - EMERGENCY MANAGEMENT		92,703	92,696

Dept 430 - ANIMAL CONTROL			
101-430-703.000	AN. CONTROL OFF. SALARY	47,860	47,859
101-430-704.000	ASST. AN. CONTROL OFF. WAGES	36,064	36,063
101-430-705.000	PART TIME CLERK		
101-430-706.004	ANIMAL SHELTER OVERTIME	250	250
101-430-720.000	AN SHELTER FRINGE	67,774	67,774
101-430-727.000	SUPPLIES	2,360	2,358
101-430-756.000	GASOLINE	1,355	1,355
101-430-757.000	CLOTHING ALLOWANCE	835	833
101-430-802.000	CONTRACTUAL SERVICES/CUSTODIAL	3,130	3,130
101-430-829.000	DOG CENSUS		
101-430-850.000	TELEPHONE	360	360
101-430-860.000	TRAVEL		
101-430-920.000	UTILITIES	2,950	2,946
101-430-930.000	BUILDING MAINTENANCE	1,698	1,698
101-430-932.000	VEHICLE MAINTENANCE	1,095	1,094
Totals for dept 430 - ANIMAL CONTROL		165,731	165,720

Dept 434 - LIVESTOCK			
101-434-955.000	LIVESTOCK CLAIMS		
Totals for dept 434 - LIVESTOCK			

Dept 441 - DPW

101-441-703.000	SALARY OF DIRECTOR	500	500
101-441-704.000	PERDIEM OF COMMITTEE		
101-441-720.000	DPW FRINGE	38	38
101-441-727.000	SUPPLIES & PRINTING		
101-441-850.000	TELEPHONE		
101-441-860.000	TRAVEL		
Totals for dept 441 - DPW		538	538
Dept 445 - DRAINS AT LARGE			
101-445-935.000	DRAINS AT LARGE	14,510	14,510
Totals for dept 445 - DRAINS AT LARGE		14,510	14,510
Dept 601 - PUBLIC HEALTH			
101-601-969.000	HEALTH DEPARTMENT	187,540	187,540
101-601-969.001	PUBLIC HEALTH PREVENTION PROGRAMS	193	192
101-601-969.002	MEDICAID DENTAL PROGRAM		
Totals for dept 601 - PUBLIC HEALTH		187,733	187,732
Dept 605 - CONTAGEOUS DISEASES			
101-605-835.000	HOSPITAL CARE	100	100
101-605-835.001	MEDICAL SUPPLIES		
Totals for dept 605 - CONTAGEOUS DISEASES		100	100
Dept 631 - SUBSTANCE ABUSE			
101-631-969.000	MID STATE SUBSTANCE ABUSE	38,797	38,797
Totals for dept 631 - SUBSTANCE ABUSE		38,797	38,797
Dept 648 - MEDICAL EXAMINER			
101-648-703.000	MEDICAL EXAMINER SALARY	3,600	3,600
101-648-704.000	DEPUTY MEDICAL EXAMINER SALARY		
101-648-835.000	AUTOPSIES	83,388	83,388
Totals for dept 648 - MEDICAL EXAMINER		86,988	86,988
Dept 649 - MENTAL HEALTH			
101-649-969.000	MIDLAND-GLADWIN MENTAL HEALTH	91,531	91,531
Totals for dept 649 - MENTAL HEALTH		91,531	91,531

Dept 661 - MENTAL HEALTH-PUBLIC GUARDIANSHIPS			
101-661-969.000	MENTAL HEALTH-PUBLIC GUARDIANSHIPS	19,223	19,223
Totals for dept 661 - MENTAL HEALTH-PUBLIC GUARDIANSHIPS		19,233	19,223

Dept 682 - VETERANS			
101-682-703.000	DIRECTOR SALARY	40,467	40,4662
101-682-704.000	VETERANS COMMITTEE	750	750
101-682-705.000	COUNTY COUNSELOR		
101-682-706.000	CONTRACTUAL EMPLOYEE	13,596	13,596
101-682-707.000	VACATION HELP		
101-682-720.000	VETERANS FRINGE	22,894	22,893
101-682-727.000	SUPPLIES AND PRINTING	95	91
101-682-801.000	MEMBERSHIPS	75	75
101-682-802.001	VETERANS GRANT EXPENSE		
101-682-810.000	FTC VETS SUPPLIMENT FUNDING	275	271
101-682-833.000	VETERANS BURIAL	7,675	7,672
101-682-833.001	HEADSTONE PLACEMENT	350	350
101-682-833.002	FLAGS	1,450	1,445
101-682-850.000	TELEPHONE		
101-682-860.000	TRAVEL & TRAINING	775	773
101-682-933.000	EQUIPMENT MAINTENANCE		
Totals for dept 682 - VETERANS		88,402	88,382

Dept 756 - PARKS AND RECREATION			
101-756-705.000	PER DIEMS		
101-756-720.000	P&R FRINGE		
101-756-727.000	SUPPLIES		
101-756-756.000	GASOLINE		
101-756-802.000	CONTRACTURAL SERVICES/CARETAKER		
101-756-850.000	TELEPHONE		
101-756-860.000	TRAVEL		
101-756-920.000	UTILITIES	1,910	1,905
101-756-932.000	VEHICLE REPAIR & MAINTENANCE		
101-756-933.000	EQUIPMENT MAINTENANCE & REPAIR		
101-756-935.000	GROUNDS CARE & MAINTENANCE		
Totals for dept 756 - PARKS AND RECREATION		1,910	1,905

Dept 851 - INSURANCE/BONDS			
101-851-720.000	INSURANCE	192,980	192,980
101-851-720.001	BONDS		
101-851-720.002	HRA REIMBURSEMENTS	24,534	24,534
Totals for dept 851 - INSURANCE/BONDS		217,514	217,513

Dept 852 - HEALTH INSURANCE			
101-852-720.006	RETIRES PREMIUMS	181,262	181,261
Totals for dept 852 - HEALTH INSURANCE		181,262	181,261
Dept 861 - RETIREMENT			
101-861-720.000	EMPLOYEE RETIREMENT	30,000	30,000
Totals for dept 861 - RETIREMENT		30,000	30,000
Dept 897 - AIRPORT GRANT MATCH			
101-897-969.000	AIRPORT	25,000	25,000
101-897-969.001	AIRPORT GRANT MATCH		
Totals for dept 897 - AIRPORT GRANT MATCH		25,000	25,000
Dept 900 - CAPITAL OUTLAY			
101-900-720.000	FRINGE		
101-900-970.001	CAPITAL IMPROVEMENTS	673,777	516,248
101-900-970.002	FLOOD EXPENDITURES		
101-900-970.101	COMMISSIONERS CAPITAL OUTLAY		
101-900-970.131	CIRCUIT COURT CAPITAL OUTLAY	2,673	2,672
	CIRCUIT COURT REPORTER CAPITAL OUTLAY		
101-900-970.132	OUTLAY		
101-900-970.136	DISTRICT COURT - CAPITAL OUTLAY		
101-900-970.141	FRIEND OF COURT CAPITAL OUTLAY		
101-900-970.148	PROBATE COURT CAPITAL OUTLAY	450	445
	CIRCUIT COURT PROBATION CAPITAL OUTLAY		
101-900-970.151	OUTLAY		
101-900-970.191	ELECTION CAPITAL OUTLAY		
101-900-970.215	CLERK CAPITAL OUTLAY		
101-900-970.223	CONTROLLER CAP OUTLAY		
101-900-970.225	EQUALIZATION CAPITAL OUTLAY		
	PROSECUTING ATTORNEY - CAPITAL OUTLAY		
101-900-970.229	OUTLAY		
101-900-970.236	REGISTER OF DEED CAPITAL OUTLAY		
101-900-970.253	TREASURER CAPITAL OUTLAY		
	COOPERATIVE EXTENSION CAPITAL OUTLAY		
101-900-970.257	OUTLAY		
101-900-970.258	COMPUTER EQUIPMENT CAPITAL OUTLAY		
101-900-970.265	BUILDING & GROUNDS CAPITAL OUTLAY	4,900	4,900
	PROFESSIONAL BUILDING CAPITAL OUTLAY		
101-900-970.270	OUTLAY		
101-900-970.275	DRAIN COMMISSIONER'S CAPITAL OUTLAY		

101-900-970.296	DUPLICATOR		
101-900-970.297	TELEPHONE CAPITAL OUTLAY		
101-900-970.301	CAPITAL OUTLAY-SHERIFF	3,080	3,080
101-900-970.303	TRAFFIC ENFORCEMENT		
101-900-970.316	416 GRANT		
101-900-970.331	MARINE CAPITAL OUTLAY		
101-900-970.333	COURT OFFICER CAPITAL OUTLAY		
101-900-970.351	CAPITAL OUTLAY-CORRECTIONS/JAIL	7,538	7,538
101-900-970.355	JAIL MEAL PROGRAM CAPITAL OUTLAY		
101-900-970.371	CONSTRUCTION CODE CAPITAL OUTLAY		
101-900-970.410	ZONING CAPITOL OUTLAY		
101-900-970.422	CENTRAL DISPATCH CAPITAL OUTLAY		
	EMERGENCY MANAGEMENT CAPITAL		
	OUTLAY		
101-900-970.426	CAPITAL OUTLAY-ANIMAL CONTROL		
101-900-970.430	DPW CAPITAL OUTLAY		
101-900-970.441	VETERANS CAPITAL OUTLAY		
101-900-970.682	PARKS & RECREATION		
101-900-970.756	LEASED VEHICLES		
101-900-981.000	VEHICLE REPLACEMENT - B&G		
101-900-981.265	SHERIFF VEHICLE REPLACEMENT		
101-900-981.301	CONSTRUCT CODE VEHICLE REPLACEMENT	26,831	26,831
101-900-981.371	ANIMAL SHELTER VEHICLE REPLACEMENT		
101-900-981.430			
Totals for dept 900 - CAPITAL OUTLAY		719,249	561,712

Dept 965 - MISC
APPROPRIATIONS

101-965-998.208	PARKS & RECREATION		
101-965-998.231	JUDICIAL MANAGEMENT FUND		
101-965-998.244	ECONOMIC DEV. ADMIN. FUND	5,000	5,000
101-965-998.246	PUBLIC IMPROVEMENTS		
101-965-998.255	REMONUMENTATION		
101-965-998.258	DISASTER CONTINGENCY APPROPRIATION		
101-965-998.269	LAW LIBRARY	9,000	9,000
101-965-998.271	LIBRARY		
101-965-998.290	SOCIAL SERVICES WELFARE FUND	900	900
101-965-998.291	SOCIAL SERVICES CHILD CARE		50,000
101-965-998.292	CHILD CARE PROBATE CARE	170,000	169,177
101-965-998.293	SOLDIERS & SAILORS RELIEF	1,250	1,250
101-965-998.296	VETERANS MEMORIAL	300	300
101-965-998.297	VETERANS SERVICE		
101-965-998.517	TAX REVERSION 1/2 WAGES 1 CLERK		
101-965-998.802	LAKE LEVEL REVOLVING		
101-965-998.841	APPROPRIATION TO WIGGINS LAKE LEVEL		
Totals for dept 965 - MISC APPROPRIATIONS		186,450	185,627

Dept 999 - DEFAULT ACCOUNT 101-999-999.999	DEFAULT ACCOUNT/RESOLVE		
Totals for dept 999 - DEFAULT ACCOUNT		-----	
Total - Function Unclassified		10,882,415	10,877,385
TOTAL APPROPRIATIONS		10,882,415	10,877,385
NET OF REVENUES/APPROPRIATIONS - FUND 101 BEGINNING FUND BALANCE			5,030
ENDING FUND BALANCE		864,380	864,380
		208,745	208,745

**Source (Appendix 3 – 2020 General Ledger Printout)

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

- Legislative - \$144,598
- Judicial - \$1,592,798
- General Government – \$2,873,449
- Public Safety – \$5,322,991
- Public Works – \$16,718
- Health and Welfare – \$2,373,101
- Capital Outlay – \$117,565
- Recreation and Culture – \$19,405
- Other - \$535,659

*****Source (Appendix 1 – Page 8 of 2020 Audit)

NUMBER OF GOVERNMENT EMPLOYEES

In 2020, the County employed 94 individuals on a full-time basis, with an additional 59 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, 2020, the General Fund had a Fund Balance of \$318,645, which had a decrease from 2019 by \$593,159. This decrease resulted from the combination of a 0.24% increase in revenues, a 0.68% decrease in expenditures and a 34% decrease 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 - \$434,553, Tax Revolving Accounts - \$958,718.

***** Source (Appendix 1 – Pages 9, & 10 of the 2020 Audit)

DEBT LEVELS

Per the 2020 Audit, Gladwin County has the following listed debt for the General Fund Operations:

General Obligation Bonds - \$1,220,707
Vested Employee Benefits - \$262,273
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 2020 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 2020: MERS Pension - \$863,519 with \$657,638 from employer contributions and \$205,881 in employee contributions (page 46 of 2020 audit) OPEB - \$554,243 (page 58 of 2020 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 2020 Audit, and 2020 General Ledger, the County of Gladwin spent more in expenditures than the revenue collected by \$593,159 which is a \$341,107 decrease from 2019. Each year the County has taken measures to reduce the amount of reserves used to balance their budget. The 2021 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 2021 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. The County has completed the first year of a three-year plan with lighting, windows and heating units to increase efficiency.

How This Report Was Developed

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:

Karen L. Moore, Chairman

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Gladwin, MI 48624

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989-426-4821

DATA SOURCES AND NOTES

SOURCES: **2020 Complete Audit**
 Municipal Performance Dashboard
 2020 General Ledger Report Dated 12-31-20