

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

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2022 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.

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## 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. First is the 2021 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](http://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*

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**WHERE CITIZEN DOLLARS GO**      The revenue collected in our general fund budget for 2021 was \$8,532,488. 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 2021 audit on page 15.)\*\*

**Property Taxes** \$4,556,790 As you can see this was a significant part of our operating revenue (40.48%). 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** \$481,941 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** \$1,447,774 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** \$535,704 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** \$1,349,442 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** \$681 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** \$346,650 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 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*

<b>GOVERNMENT BUDGETS – Revenues</b>		<b>2020 Budget</b>	<b>2020 Spent</b>
101-000-402.000	CURRENT PROPERTY TAXES	4,536,955	4,556,790
101-000-403.000	PILOT TAX	5,649	5,649
101-000-409.000	PERSONAL TAX	1,580	1,580
101-000-425.000	TRAILER TAX FEES	1,674	1,674
101-000-429.000	COMMERCIAL FOREST RESERVE TAX	42	42
101-000-432.000	SWAMP TAX	172,331	172,331
101-000-441.000	LOCAL COM STBLZTN SHARE TAX	22,173	22,173
101-000-475.000	ADDRESSING PERMITS	7,700	7,700
101-000-476.301	SALVAGE INSPECTION - SHERIFF	800	800
101-000-477.000	BUILDING PERMITS	149,730	149,730
101-000-477.001	MECHANICAL PERMITS	70,886	70,886
101-000-477.002	PLUMBING PERMITS	34,602	34,602
101-000-478.000	ELECTRICAL PERMITS	134,345	134,345
101-000-480.000	TREASURERS-DOG LICENSES	19,965	19,965
101-000-481.000	ANIMAL SHELTER-DOG LICENSES	13,175	13,175
101-000-482.215	CO. CLERK - MARRIAGE LICENSES	665	665
101-000-484.000	ANIMAL SHELTER-KENNEL LICENSES	525	525
101-000-486.000	ZONING PERMIT FEES	17,500	17,500
101-000-486.002	ZONING APPEALS	550	550
101-000-486.004	REVENUE FROM TWP FOR ZONING	31,500	31,500
101-000-505.000	FEDERAL GRANT	28,032	78,654
101-000-509.000	EMGCY MGMNT - PRFRMNC GRANT	38,875	38,391
101-000-519.000	FOC - MEDICAL INCENTIVE REIMB	6,155	6,155
101-000-520.000	INCENTIVE-FOC	21,379	21,379
101-000-521.000	CRP-FRIEND OF THE COURT	131,129	139,863
101-000-522.000	PROSECUTOR - 4D REVENUE	40,240	45,905
101-000-524.000	PROS ATTY - GLADWIN CITY RMBRS	9,750	9,000
101-000-524.371	HGHTN LAKE BUILDING AUTHORITY	42,579	42,579
101-000-525.000	PRSCTR - COST OF PROSECUTION	3,558	3,558
101-000-528.001	CESF GRANT - COURTS	13,231	40,431
101-000-539.131	DRUG CASE MGMT – CIRCUIT	215	215
101-000-539.136	DRUG CASE MGMT - DISTRICT	227	227
101-000-540.136	DRUNK DRVNG CSEFLW - DISTRICT	4,411	4,411
101-000-541.000	JUDGES SALARY STANDARDIZATION	82,303	82,303
101-000-543.000	416-SECONDARY ROAD PATROL	36,333	36,333
101-000-544.000	MARINE SAFETY PROGRAM	0	3,194
101-000-547.001	INDIGENT DEFENCE MDCGP GRANT	92,936	92,936
101-000-564.000	JUVENILE OFFICER	27,317	27,317
101-000-565.000	WELFARE FRAUD	375	375
101-000-567.000	VICTIMS RIGHTS/ DISTRICT COURT	3,163	3,163
101-000-569.000	VICTIM'S RIGHTS GRANT - P.A.	48,461	48,461
101-000-571.000	CONVENTION FACILITY	74,341	74,341

101-000-573.000	COURT EQ REFORM/STATE REIMB	88,180	88,180
101-000-574.000	STATE REVENUE SHARING	535,704	535,704
101-000-577.000	LIQUOR LAW ENFORCEMENT	7,179	7,179
101-000-578.255	STATE REV - REMONUMENTATION	37,765	37,765
101-000-601.002	COUNTY CLERK-ATTORNEY FEES	42,582	42,582
101-000-601.136	DISTRICT COURT COSTS	265,680	265,680
101-000-601.148	PROBATE COURT COSTS	1,519	1,519
101-000-601.215	CIRCUIT COURT COSTS	41,763	41,763
101-000-602.001	DISTRICT COURT-ASSESSMENT FEES	2,771	2,771
101-000-602.003	DISTRICT COURT-OVERSIGHT FEES	20,822	20,822
101-000-603.148	PROBATE CT - OVERSIGHT FEES	4,695	4,695
101-000-604.000	VENDING MACHINE SALES	40	40
101-000-607.215	CO. CLERK - FEES	60,586	60,586
101-000-607.301	FEES - NOTARY SHERIFF	286	286
101-000-608.215	CLERK - CIRCUIT CT FILING FEES	5,159	5,159
101-000-608.236	ROD-PASSPORT FEES	105	105
101-000-608.301	SHERIFFS FEE- BCKGRND SEARCH	160	160
101-000-609.000	DISTRICT COURT-CIVIL FEES	44,576	44,576
101-000-609.141	FRIEND OF THE COURT FEES	15,025	15,025
101-000-609.148	PROBATE COURT FEES	13,493	13,493
101-000-609.215	JURY DEMAND FEES	1,380	1,380
101-000-609.236	REGISTER OF DEED FEES	253,064	253,064
101-000-609.301	SHERIFF FEES - PAPER SERVICE	14,144	14,144
101-000-610.215	GARNISHMENT - RESTITUTION	430	430
101-000-611.000	PRBT COURT ATTY REIMBURSEMENT	2,201	2,201
101-000-612.001	FOC - SERVICE FEES	2,863	2,863
101-000-614.000	ROD - REMONUMENTATION	357	357
101-000-616.000	REGISTER OF DEEDS-TRANSFER TAX	199,170	199,170
101-000-618.001	LAKE IMP. ADMIN FEES	600	600
101-000-620.000	TREASURER COPY & SERVICE FEES	7,388	7,388
101-000-620.001	TAX CERTIFICATIONS	8,610	8,610
101-000-620.002	TREASURER CERTIFICATION - SPLITS	575	575
101-000-620.003	TREAS - ADMIN FEE SUM SET TAX	6	6
101-000-620.004	TREASURER FEE-POINT OF SALE	450	450
101-000-620.225	EQUALIZATION COPIES & FEES	6,312	6,312
101-000-621.148	PROBATE 25% CHILD CARE	53	53
101-000-623.005	SOM-SEX OFFNDR REG FEE	700	700
101-000-623.148	FAMILY CT - DNA ASSESSMENT	4	4
101-000-623.215	SHERIFF-DNA SERVICE FEE	436	436
101-000-624.000	SHERIFF POLICE REPORTS	3,668	3,668
101-000-624.001	GUN REGISTRATIONS	828	828
101-000-624.002	FINGERPRINT FEE/CCW	4,550	4,550
101-000-624.003	FINGERPRINT FEE/OTHERS	5,460	5,460
101-000-625.000	CO. CLERK CCT CT - MOTION FEES	2,075	2,075
101-000-625.001	CO. CLERK CCT CT - SERVICE FEES	1,991	1,991
101-000-627.000	INDIRECT COSTS - REVENUES	97,446	97,446

101-000-628.000	MEDICAL/CONVEYING PRISONERS	9,694	9,694
101-000-629.301	P.I.T. SHERIFF DEPT	45	45
101-000-635.225	EQ 1/4LY MAINTENANCE TWP/CITY	39,224	39,224
101-000-636.225	EQ - REIMBURSEMENT SUPPLIES	21,126	21,126
101-000-636.253	TREAS TWP/CITY REIMBURSEMENT	30	30
101-000-638.000	JUROR FEE COMPENSATION	1,103	1,103
101-000-641.004	ROOM & BOARD / IN COUNTY	53,140	53,140
101-000-642.000	VISITATION FEES/SHERIFF DEPT	2,775	2,775
101-000-643.000	CIGARETTE SALES - SHERIFF DEPT	50,141	50,141
101-000-644.000	CON CODES - MISC DEPT REVENUE	25	25
101-000-645.000	PHONE CARD SALES - SHERIFF DEPT	31,454	31,454
101-000-654.000	PKS/REC/USE & ADM FEES/RENTALS	3,104	3,104
101-000-656.000	DIS CT-FRFRTRS/ORDINANCES	11,551	11,551
101-000-660.000	PAROLE VIOLATION/DETAINERS	866	866
101-000-663.215	BOND FORFEITURE/COSTS	11,231	11,231
101-000-664.000	HEALTH DEPARTMENT RENT	85,000	85,000
101-000-665.000	INTEREST INCOME	650	650
101-000-670.000	GIS COUNTER REVENUE	20	20
101-000-670.226	GIS WEBSITE REVENUE	6,751	6,751
101-000-671.000	OTH REV OR REIMBURSEMENTS	43,000	1,736
101-000-671.298	OTH REV/REIMBURSE POSTAGE	941	941
101-000-671.301	OTHER REVENUES - SHERIFF DEPT.	53,712	12,290
101-000-671.410	OTHER REVENUE - ZONING	2,395	2,395
101-000-671.426	OTHER REV - EOC CIVIL DEF. GRANT	1,400	1,400
101-000-676.000	REIMB-DC CT APPOINT ATTY	37,286	37,286
101-000-677.000	REIMB-RESTITUTION COUNTY	1,724	1,724
101-000-677.835	REIMB-PROSECUTOR OFFICE	668	668
101-000-682.000	REIMB - RET HEALTH INSURANC	47,431	47,431
101-000-683.000	HEALTH INS REIMBURSEMENT	59,609	59,609
101-000-684.001	CLARE CO/POSTAGE /OFFICE REIMB	1,886	1,886
101-000-684.002	CLARE CNTY - WAGE REIMB	49,679	49,679
101-000-685.000	REIMB-WRK COMPENSATION	63,103	63,103
101-000-699.205	TRANSFER IN - MSU	104,163	104,163
101-000-699.206	TRANSFER IN - ANIMAL SHELTER	169,006	169,006
101-000-699.215	TRANSFER IN FROM FOC	68,000	68,000
101-000-699.216	TRANSFER IN-FROM E-911 MILLAGE	876,343	876,343
101-000-699.256	TRANSFER IN - ROD TECH FUND	10,000	10,000
101-000-699.263	TRANSFER IN - CCW FUND	15,000	15,000
101-000-6993281	TRANSFER IN FROM ARPA FUND	777,090	777,090
101-000-699.286	TRANSFER IN - JAIL TELEPHONE	25,000	25,000
101-000-699.293	TRANSFER IN - VETERAN'S FUNDS	2,503	2,503
101-000-699.297	TRANSFER IN - VETS SERVICE FUND	9,542	9,542
101-000-699.516	TRANSFER/ UNALLOCATED	641,300	641,300
101-000-699.517	TRANSFER IN/TAX REVERSION	100,000	100,000
101-000-699.682	TSPER IN-MIDLAND COMM FOUND	4,501	4,501
Totals for dept 000 -		11,224,979	11,256,309

Dept 101 - COMMISSIONERS

101-101-703.000	BOARD SALARIES	39,000	39,000
101-101-703.001	PER DIEM COMMISSIONERS	15,670	15,670
101-101-705.000	COUNTY ADMINISTRATOR	59,918	62,640
101-101-706.000	ACCOUNTING CLERK	22,886	23,999
101-101-720.000	COMMISSIONERS FRINGE	54,168	54,168
101-101-727.000	SUPPLIES & PRINTING	1,563	1,563
101-101-727.001	PUBLICATIONS	1,463	1,463
101-101-759.000	MISCELLANEOUS	28,986	28,986
101-101-801.000	MEMBERSHIPS	19,579	19,579
101-101-831.000	ATTY EXPE -CT. & LABOR ACTIVITIES	4,150	4,150
101-101-860.000	TRAVEL & TRAINING	4,660	4,660
Totals for dept 101 - COMMISSIONERS		252,043	252,043

Dept 131 - CCT COURT

101-131-702.000	JUDGES STANDARDIZATION	41,152	41,152
101-131-704.000	SECRETARY SALARY	66,943	68,554
101-131-705.000	RESEARCH ATTORNEY	22,214	24,329
101-131-720.000	CC FRINGE	64,706	64,706
101-131-727.000	SUPPLIES & PRINTING	2,769	2,769
101-131-727.002	CESF GRANT EXPENSE	32,045	32,045
101-131-801.000	MEMBERSHIPS & SUBSCRIPTIONS	890	890
101-131-811.000	JURY FEES	3,895	3,895
101-131-813.000	TRANSCRIPTS	3,997	3,997
101-131-815.000	WITNESS FEES	19	19
101-131-816.000	INDIGENT DEFENSE - CO SHARE	77,512	77,512
101-131-817.000	COURT APPOINTED ATTORNEYS	7,176	7,176
101-131-850.000	TELEPHONE	720	720
101-131-860.000	EDUCATION & SEMINARS	310	310
101-131-860.001	VISITING JUDGE	3,262	3,262
101-131-901.000	LAW BOOKS	7,575	7,575
101-131-933.000	EQPT REPAIRS & MAINTENANCE	1,301	1,301
101-131-983.001	COMPUTER SUPPORT	13,706	13,706
Totals for dept 131 - CIRCUIT COURT		350,192	350,192

Dept 136 - DSTRCT CRT

101-136-702.000	JUDGES STANDARDIZATION	20,576	20,576
101-136-704.000	MAGISTRATE SALARY	58,654	60,961
101-136-705.000	COURT REPORTER SALARY & FRINGE	15,330	15,764
101-136-706.000	WAGES OF CLERKS	94,299	97,938
101-136-706.001	WAGES OF CIVIL BOOKKEEPER	28,641	29,876
101-136-706.002	WAGES OF PROBATION OFFICER	49,792	51,776
101-136-706.004	PROBATION CLERK - PARTTIME	26,203	26,879
101-136-720.000	DC FRINGE	177,221	177,221

101-136-727.000	SUPPLIES AND PRINTING	3,679	3,679
101-136-727.001	ADE SUPPLIES	1,158	1,158
101-136-801.000	MEMBERSHIPS AND SUBSCRIPTIONS	1,180	1,180
101-136-811.000	JURY FEES	567	567
101-136-813.000	TRANSCRIPTS	1,773	1,773
101-136-815.000	WITNESS FEES	296	296
101-136-817.000	COURT APPOINTED ATTORNEYS	1,032	1,031
101-136-823.000	INTERPRETER FEES	360	360
101-136-850.000	TELEPHONE	360	330
101-136-860.000	TRAVEL - PROBATION & ALL OTHERS	360	360
101-136-983.000	SOFTWARE SUPPORT - LEIN ORI	11,384	11,384
Totals for dept 136 - DISTRICT COURT		491,833	502,108
Dept 141 – F.O.C.			
101-141-703.000	FOC REIMBURSEMENT	62,162	62,162
101-141-705.000	FOC STAFF	55,314	56,738
101-141-705.001	HEAD ENFORCEMENT OFFICER	6,909	6,909
101-141-706.000	FINANCIAL OFFICER	30,449	31,662
101-141-707.001	CLERK/ENFORCEMENT	40,766	42,252
101-141-720.000	FOC FRINGE	91,868	91,868
101-141-727.000	SUPPLIES AND PRINTING	442	442
101-141-801.000	MEMBERSHIPS AND SUBSCRIPTIONS	409	409
101-141-933.000	EQUIPMENT MAINTENANCE	528	528
Totals for dept 141 - FRIEND OF THE COURT		294,847	298,970
Dept 147 – JRY CMMSSN			
101-147-702.000	JURY COMMISSION WAGES	275	275
Totals for dept 147 - JURY COMMISSION		275	275
Dept 148 - FML/PRBT CT			
101-148-702.000	JUDGES STANDARDIZATION	36,756	38,221
101-148-706.000	WGS OF CLERK (JUV. REG/CT RPTR)	35,905	37,282
101-148-706.001	WAGES OF JUVENILE OFFICER	46,358	51,776
101-148-706.002	CT. ADMIN-REIMBURSEMENT	23,117	23,117
101-148-706.003	CLERK	1,427	1,427
101-148-706.004	CLERK - PARTTIME	10,470	7,551
101-148-720.000	PROB CT FRINGE	105,122	105,122
101-148-727.000	SUPPLIES AND PRINTING	1,835	1,835
101-148-801.000	MEMBERSHIPS AND SUBSCRIPTIONS	1,373	1,373
101-148-802.000	CONTRACTURAL SERVICES - RDSS	473	473
101-148-803.000	MICROFILMING	179	179
101-148-811.000	JURY FEES	(69)	(69)
101-148-813.000	STENO SERVICES & TRANSCRIPTS	1,126	1,126
101-148-817.000	COURT APPOINTED ATTORNEYS	53,478	53,478
101-148-850.000	TELEPHONE	360	360
101-148-860.000	TRAVEL	5,394	5,394

101-148-901.000	LAW BOOKS	468	468
101-148-933.000	EQUIPMENT MAINTENANCE	8,495	8,495
Totals for dept 148 - FAMILY/PROBATE COURT		332,267	337,608
Dept 151 - CIRCUIT COURT PROBATION			
101-151-727.000	SUPPLIES AND PRINTING	700	700
Totals for dept 151 - CIRCUIT COURT PROBATION		700	700
Dept 191 - ELECTIONS			
101-191-704.000	CANVASSERS	480	480
101-191-706.000	ELECTION STAFFING	12,348	12,348
101-191-720.000	ELECTIONS FRINGE	59	59
101-191-727.000	ELECTION SUPPLIES	24,671	24,671
101-191-727.001	SPECIAL ELECTION REIMBURSE	5,182	5,182
101-191-860.000	TRAVEL	231	231
101-191-933.000	EQPT MAINTENANCE & REPAIR	1,948	1,948
Totals for dept 191 – ELECTIONS		44,919	44,919
Dept 215 - CNTY CLERK			
101-215-703.000	SALARY OF CLERK	54,511	54,511
101-215-704.000	WAGES OF DEPUTY CLERK	10,854	12,404
101-215-704.001	WAGE OF DEPUTY CLERK/COURT	2,613	2,613
101-215-704.002	CCT COURT RECORDING SERVICES	173	173
101-215-705.000	CLERKS WAGES	72,514	74,746
101-215-705.001	DEPUTY CLERK OVERTIME	11	11
101-215-706.004	OVERTIME	1,067	1,087
101-215-720.000	CLERK FRINGE	124,138	124,138
101-215-727.000	SUPPLIES & PRINTING	3,085	3,085
101-215-727.001	CIRCUIT COURT SUPPLIES/PRINTING	1,565	1,565
101-215-801.000	MEMBERSHIPS	335	335
101-215-860.000	TRAVEL & TRAINING	1,727	1,727
101-215-933.000	EQUIPMENT MAINTENANCE	5,650	5,650
Totals for dept 215 - COUNTY CLERK		278,243	282,045
Dept 225 - EQLZTN			
101-225-704.000	WAGES OF DATA CLERK	38,711	40,262
101-225-706.000	PART TIME CLERK	17,285	17,874
101-225-720.000	EQUAL FRINGE	40,078	40,078
101-225-727.000	SUPPLIES AND PRINTING	16	16
101-225-727.001	COMPUTER SUPPORT & LICENSES	500	500
101-225-727.002	REIMBURSED SUPPLIES	15,798	15,798
101-225-727.003	PUBLICATIONS	360	360
101-225-801.000	MEMBERSHIPS AND SUBSCRIPTIONS	200	200
101-225-802.000	CONTRACTURAL SERVICES	66,815	66,815
Totals for dept 225 - EQUALIZATION		179,763	181,903

Dept 226 - GIS			
101-226-801.000	MEMBERSHIPS	225	225
101-226-802.000	CONTRACTURAL SERVICES	4,500	4,500
Totals for dept 226 - GIS		4,725	4,725
Dept 229 - PROSECUTOR			
101-229-703.000	PROSECUTOR SALARY	88,961	88,961
101-229-704.000	SPECIAL PROSECUTOR – CIVIL ATTY	45,000	46,731
101-229-705.000	ASS'T PROSECUTING ATTORNEY	64,754	64,754
101-229-705.001	PART TIME ASST PA	1,323	1,323
101-229-706.000	EXECUTIVE SECRETARY WAGES	38,711	40,262
101-229-707.000	PROSECUTING ATTORNEY CLERK(S)	65,409	68,029
101-229-720.000	PROS ATTY FRINGE	197,006	197,006
101-229-727.000	SUPPLIES AND PRINTING	1,785	1,785
101-229-801.000	MEMBERSHIPS AND SUBSCRIPTIONS	5,447	5,447
101-229-801.001	CONTRACT SVCS - GLADWIN CITY	6,000	6,000
101-229-802.000	DMG BILLING PROSECUTOR	5,033	5,033
101-229-831.001	LEGAL/INVESTIGATIONS	627	627
101-229-835.002	CHILD SUPPORT SPEC EXPENSE	274	274
101-229-835.003	VICTIM RIGHTS SERVICES	3,102	3,102
Totals for dept 229 - PRSCTR		523,432	529,334
Dept 236 - REGISTER OF DEEDS			
101-236-703.000	REGISTRAR SALARY	52,050	52,050
101-236-704.000	WAGES OF DEPUTY	38,490	39,886
101-236-705.000	WAGES - ROD CLERK(S)	5,239	6,549
101-236-706.004	CLERK PART-TIME HOURLY	21,665	21,665
101-236-720.000	ROD FRINGE	86,871	86,871
101-236-727.000	SUPPLIES AND PRINTING	119	119
101-236-801.000	MEMBERSHIPS	385	385
Totals for dept 236 - REGISTER OF DEEDS		204,819	207,525
Dept 253 - TREASURER			
101-253-703.000	TREASURER SALARY	59,488	58,392
101-253-704.000	WAGES OF DEPUTY	36,922	38,472
101-253-705.000	WAGES OF CLERKS	99,520	103,449
101-253-720.000	TREAS FRINGE	140,518	140,518
101-253-727.000	SUPPLIES AND PRINTING	46	46
101-253-801.000	MEMBERSHIPS	385	385
101-253-803.000	MICROFILMING	436	436
101-253-831.000	DOG CENSUS - CONTRACTUAL	595	595
101-253-860.000	TRAVEL	15	15
Totals for dept 253 - TRSR		337,925	342,308
Dept 255 - STATE SURVEY & REMONUMENTATION FUND			
101-255-969.000	REMONUMENTATION	33,585	33,585



Totals for dept 255 - STATE SURVEY & REMONUMENTATION FUND		33,585	33,585
Dept 257 - COOP EXTENSION			
101-257-705.000	WAGES OF CLERK	20,248	20,819
101-257-720.000	MSU FRINGE	1,971	1,971
101-257-727.000	SUPPLIES & PRINTING	47	47
101-257-802.000	MOA / CONTRACTUAL	77,781	77,781
Totals for dept 257 - COOP EXTENSION		164,980	164,980
Dept 258 - COMPUTERS			
101-258-801.001	WEBSITE SERVICES	6,657	6,657
101-258-802.000	CONTRACTURAL SERVICES	71,000	71,000
101-258-815.001	CMPTR MISC EXPENSE	127	127
101-258-815.002	COMPUTER SECURITY EXPENSE	2,212	2,212
101-258-815.003	CMPTR NETWORK INFRASTRUCTURE	5,490	5,490
101-258-815.005	HARDWARE	11,622	11,622
101-258-815.006	SOFTWARE SUPPORT	59,497	59,497
101-258-815.933	COMPUTER MAINTENANCE	760	760
101-258-983.000	HI SPEED INTERNET	7,615	7,615
Totals for dept 258 - CMPTRS		164,980	164,980
Dept 265 - BLDNG & GROUNDS			
101-265-702.000	BLDNG MAINTENANCE SUPERVISOR	57,609	59,825
101-265-703.000	SALARY OF MAINTENANCE WORKER	33,758	35,203
101-265-704.000	CUSTODIANS	48,559	50,256
101-265-706.004	OVERTIME	2,319	2,319
101-265-720.000	B&G FRINGE	158,756	158,756
101-265-727.000	CUSTODIAL SUPPLIES	6,044	6,044
101-265-756.000	GASOLINE	1,606	1,606
101-265-850.000	TELEPHONE	720	720
101-265-920.000	UTILITIES	64,766	64,766
101-265-930.000	BUILDING REPAIR & MAINTENANCE	8,139	8,139
101-265-930.002	BLDNG RPR/MAINT-HEALTH DEPT	1,869	1,869
101-265-932.000	VEHICLE RPR AND MAINTENANCE	1,241	1,241
101-265-933.000	EQUIPMENT MAINTENANCE	7,477	7,477
101-265-933.001	EQUIPMENT MAINT/SHERIFF DEPT	199	199
101-265-933.002	EQUIPMENT MAINT/HEALTH DEPT	2,670	2,670
101-265-935.000	GROUNDS CARE & MAINTENANCE	8,010	8,010
101-265-935.001	GRNDS CARE/MAINT-SHERIFF DEPT	3,604	3,604
101-265-935.002	GRNDS CARE/MAINT-HEALTH DEPT.	1,010	1,010
101-265-935.003	GROUNDS CARE & MAINT - TOWER	4,955	4,955
Totals for dept 265 - BUILDING & GROUNDS		413,311	418,669
Dept 275 - DRAINS			
101-275-703.000	DRAIN COMMISSIONER SALARY	30,558	30,558
101-275-704.000	DEPUTY DRAIN COMMISSIONER	19,601	20,230



101-275-720.000	DRAIN FRINGE	4,615	4,615
101-275-727.000	SUPPLIES AND PRINTING	489	489
101-275-756.000	GASOLINE	71	71
101-275-801.000	MEMBERSHIPS	150	150
101-275-860.000	TRAVEL	96	96
101-275-932.000	VEHICLE REPAIR & MAINTENANCE	265	265
Totals for dept 275 - DRAINS		55,845	56,474
Dept 290 - AUDIT OF COUNTY BOOKS			
101-290-815.000	AUDIT OF COUNTY BOOKS	29,495	29,495
Totals for dept 290 - AUDIT OF COUNTY BOOKS		29,495	29,495
Dept 296 - DUPLICATOR			
101-296-941.000	COPY/PRINT SUPPLIES	6,051	6,051
101-296-983.001	COPY/PRINT CONTRACT	53,502	53,502
Totals for dept 296 - DPLCTR		59,553	59,553
Dept 297 - TELEPHONE			
101-297-850.000	TELEPHONE EXPENSE	23,108	23,108
Totals for dept 297 - TLPHN		23,108	23,108
Dept 298 - MAIL DEPARTMENT			
101-298-727.000	POSTAGE & SUPPLIES	36,723	36,723
101-298-940.000	METER RENTAL	3,334	3,334
Totals for dept 298 - MAIL DEPARTMENT		40,057	40,057
Dept 301 - SHERIFF DPRTMNT			
101-301-703.000	SHERIFF SALARY	76,251	76,251
101-301-704.000	UNDERSHERIFF SALARY	69,955	72,968
101-301-704.001	ADMINISTRATIVE LIEUTENANT	63,884	66,475
101-301-705.000	WAGES OF DEPUTIES	368,336	377,238
101-301-706.000	WAGES OF SERGEANTS	165,346	172,363
101-301-706.001	WAGES OF ONE DETECTIVE	62,490	65,092
101-301-706.004	OVERTIME	48,280	49,557
101-301-706.005	HOLIDAY PAY	39,262	46,561
101-301-720.000	SHF FRINGE	507,309	507,309
101-301-727.000	SUPPLIES AND PRINTING	8,316	8,316
101-301-728.000	AMMUNITION	873	873
101-301-756.000	GASOLINE	40,490	40,490
101-301-758.000	UNIFORMS AND ACCESSORIES	3,270	3,270
101-301-801.000	MEMBERSHIPS AND SUBSCRIPTIONS	825	825
101-301-804.000	TRAINING	995	995
101-301-808.000	DRY CLEANING	743	743
101-301-831.001	LEGAL/INVESTIGATIONS	100	100
101-301-835.000	HEALTH SERVICES	548	548
101-301-850.000	TELEPHONE STIPEND & PHONE PACK	12,279	12,279

101-301-860.000	TRAVEL	374	374
101-301-932.000	VEHICLE REPAIR	33,608	33,608
101-301-933.000	EQUIPMENT MAINTENANCE	4,506	4,506
101-301-983.000	COMPUTER REPAIR/MAINTENANCE	10,688	10,688
Totals for dept 301 - SHERIFF DEPARTMENT		1,518,728	1,551,429
Dept 316 - 416-SECONDARY ROAD PATROL			
101-316-704.000	OVERTIME	2,788	2,936
101-316-705.000	WAGES/OFFICER	51,808	52,898
101-316-706.005	HOLIDAY PAY	5,154	5,600
101-316-720.000	416 DEPUTY FRINGES	39,101	39,101
101-316-756.000	GASOLINE	2,475	2,475
101-316-808.000	DRY CLEANING	23	23
101-316-850.000	TELEPHONE	360	360
101-316-932.000	VEHICLE REPAIR/MAINTENANCE	954	954
101-316-933.000	EQUIPMENT	715	715
Totals for dept 316 - 416-SECONDARY ROAD PATROL		103,378	105,062
Dept 331 - MARINE LAW ENFORCEMENT			
101-331-704.000	WAGES	3,890	3,890
101-331-720.000	FRINGE	1,765	1,765
101-331-727.000	CSS & M MISCELLANEOUS	42	42
101-331-758.000	UNIFORMS AND ACCESSORIES	187	187
101-331-804.000	MARINE TRAINING	30	30
101-331-932.001	PTRL CRAFT GAS, OIL AND MNTNNC	1,890	1,890
Totals for dept 331 - MARINE LAW ENFORCEMENT		7,774	7,774
Dept 333 - CRTHS SECURITY			
101-333-702.000	COURTHOUSE SECURITY - WAGES	472	472
101-333-720.000	FRINGE	36	36
Totals for dept 333 - COURTHOUSE SECURITY		508	508
Dept 351 - CORRECTIONS/JAIL			
101-351-702.000	CRECTIONS COMMANDER/ADMIN	45,206	47,276
101-351-702.001	CORRECTIONS SGT	100,500	103,136
101-351-702.002	CORRECTIONS CORPORAL	136,014	142,289
101-351-703.000	CORRECTIONS OFFICERS	336,153	349,450
101-351-704.000	OVERTIME	135,925	138,480
101-351-705.000	HOLIDAY PAY	17,083	24,639
101-351-706.000	SECRETARY/CLERK	43,018	44,896
101-351-706.001	FRONT COUNTER - SECRETARY	43,178	45,056
101-351-706.004	PARTTIME CORRECTION OFFICERS	11,521	11,521
101-351-707.001	BAILIFFS	45,077	45,886
101-351-708.000	JAIL NURSING	103,514	103,514
101-351-720.000	JAIL FRINGE	514,541	514,541
101-351-727.000	SUPPLIES	4,593	4,593

101-351-727.001	JAIL NURSE SUPPLIES	200	200
101-351-727.002	CIGARETTE PURCHASE	16,450	16,450
101-351-727.003	PHONE CARD PURCHASE	30,654	30,654
101-351-758.000	UNIFORMS AND ACCESSORIES	17,063	17,063
101-351-835.000	HEALTH SERVICES	84,451	54,451
101-351-850.000	TELEPHONE	1,392	1,392
101-351-860.002	PRISONER TRANSPORTATION	69	69
101-351-920.000	UTILITIES	37,066	37,066
101-351-930.000	BUILDING MAINTENANCE	35,308	35,308
101-351-930.001	EQUIPMENT MAINTENANCE	45,540	45,540
101-351-932.000	VEHICLE MAINT & REPAIR	80	80
Totals for dept 351 - CORRECTIONS/JAIL		1,805,037	1,843,991

Dept 355 - INMATE MEALS

101-355-727.000	SUPPLIES & PRINTING	4,341	4,341
101-355-807.000	INMATE MEALS	139,288	139,288
Totals for dept 355 - INMATE MEALS		143,629	143,629

Dept 371 - CNSTRCTN CODES

101-371-703.000	BUILDING OFFICIAL	50,090	50,090
101-371-704.000	BUILDING INSPECTOR	9,831	9,831
101-371-704.001	BUILDING INSPECTOR - PART TIME	2,450	2,450
101-371-705.001	CLERK	32,705	34,014
101-371-706.000	ELECTRICAL INSPECTOR WAGES	41,635	42,970
101-371-706.004	ELECTRICAL PARTTIME	6,650	6,650
101-371-707.000	PLUMBING/MECH INSPECT	38,035	39,055
101-371-720.000	CON CODES FRINGE	82,609	82,609
101-371-727.000	SUPPLIES & PRINTING	945	945
101-371-756.000	GASOLINE	4,883	4,883
101-371-801.000	MEMBERSHIPS & SUBSCRIPTIONS	415	415
101-371-850.000	TELEPHONE	360	360
101-371-860.000	TRAVEL AND TRAINING	585	585
101-371-932.000	VEHICLE REPAIR	250	250
Totals for dept 371 - CONSTRUCTION CODES		271,443	275,107

Dept 400 - PLANNING COMMISSION

101-400-702.000	PER DIEMS	1,290	1,290
101-400-720.000	PLANNING FRINGE	99	99
101-400-727.001	PUBLICATIONS	761	761
101-400-802.000	CONTRACTURAL SERVICES	14,253	14,253
101-400-860.000	TRAVEL	363	363
Totals for dept 400 - PLANNING COMMISSION		16,766	16,766

Dept 410 - ZONING DPRTMENT

101-410-702.001	ZONING ADMINISTRATOR	7,366	7,366
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101-410-702.002	BOARD OF APPEALS PER DIEMS	285	285
101-410-706.004	CLERK	38,711	40,262
101-410-720.000	ZONING FRINGE	25,129	25,129
101-410-727.001	PUBLICATIONS	314	314
101-410-756.000	GASOLINE	315	315
101-410-831.000	LEGAL/ATTY EXPENSE	248	248
Totals for dept 410 - ZONING DEPARTMENT		72,661	74,212
Dept 422 - E-911			
101-422-703.000	911 ADMINISTRATOR	56,965	59,558
101-422-703.001	ASS'T 911 ADMINISTRATOR	52,735	55,312
101-422-704.000	DISPATCHERS (9)	310,249	318,643
101-422-706.000	HOLIDAY PAY	28,949	33,025
101-422-706.004	OVERTIME	62,622	66,150
101-422-720.000	911 FRINGE	343,413	343,413
101-422-727.000	SUPPLIES & PRINTING	2,556	2,556
101-422-801.000	MEMBERSHIPS	500	500
101-422-804.000	TRAINING	175	175
101-422-850.000	TELEPHONE	962	962
101-422-920.000	911 UTILITIES	12,355	12,355
101-422-933.000	EQUIPMENT MAINTENANCE	2,296	2,296
Totals for dept 422 - E-911		873,777	894,945
Dept 426 - EMERGENCY MANAGEMENT			
101-426-703.000	SALARY OF COORDINATOR	42,000	42,000
101-426-704.000	DISASTER WAGES	1,772	1,772
101-426-720.000	EMG MANG FRINGE	8,686	8,686
101-426-720.001	REIMBURSE GRANT EXP	1,946	1,964
101-426-727.000	SUPPLIES & PRINTING	42,838	42,838
101-426-802.000	CONTRACTURAL SERVICES	3,000	3,000
101-426-850.000	TELEPHONE	1,096	1,096
101-426-860.000	TRAVEL	468	468
101-426-933.000	EQUIPMENT MAINTENANCE	1,472	1,472
Totals for dept 426 - EMERGENCY MANAGEMENT		103,296	103,296
Dept 430 - ANIMAL CONTROL			
101-430-703.000	AN. CONTROL OFF. SALARY	46,188	47,968
101-430-704.000	ASST. AN. CONTROL OFF. WAGES	33,902	35,212
101-430-706.004	ANIMAL SHELTER OVERTIME	50	50
101-430-720.000	AN SHELTT FRINGE	68,600	68,600
101-430-727.000	SUPPLIES	6,717	7,191
101-430-756.000	GASOLINE	2,379	2,379
101-430-757.000	CLOTHING ALLOWANCE	900	426
101-430-802.000	CNTRCTL SERVICES/CUSTODIAL	2,670	2,910
101-430-850.000	TELEPHONE	360	360
101-430-860.000	TRAVEL	524	524

101-430-920.000	UTILITIES	1,591	1,591
101-430-930.000	BUILDING MAINTENANCE	3,180	3,180
101-430-932.000	VEHICLE MAINTENANCE	170	170
Totals for dept 430 - ANIMAL CONTROL		167,231	170,561
Dept 441 - DPW			
101-441-703.000	SALARY OF DIRECTOR	500	500
101-441-720.000	DPW FRINGE	38	38
Totals for dept 441 - DPW		538	538
Dept 445 - DRAINS AT LARGE			
101-445-935.000	DRAINS AT LARGE	11,755	11,755
Totals for dept 445 - DRAINS AT LARGE		11,755	11,755
Dept 601 - PUBLIC HEALTH			
101-601-969.000	HEALTH DEPARTMENT	186,101	186,101
Totals for dept 601 - PUBLIC HEALTH		186,101	186,101
Dept 631 - SUBSTANCE ABUSE			
101-631-969.000	MID STATE SUBSTANCE ABUSE	37,171	37,171
Totals for dept 631 - SUBSTANCE ABUSE		37,171	37,171
Dept 648 - MEDICAL EXAMINER			
101-648-835.000	AUTOPSIES	76,500	76,500
Totals for dept 648 - MEDICAL EXAMINER		76,500	76,500
Dept 649 - MENTAL HEALTH			
101-649-969.000	MIDLAND-GLADWIN MN TL HLTH	91,531	91,531
Totals for dept 649 - MENTAL HEALTH		91,531	91,531
Dept 661 - MENTAL HEALTH-PUBLIC GUARDIANSHIPS			
101-661-969.000	MN TL HLTH-PUBLIC GRDNSHPS	16,450	16,450
Totals for dept 661 - MENTAL HEALTH-PUBLIC GUARDIANSHIPS		16,450	16,450
Dept 682 - VETERANS			
101-682-703.000	DIRECTOR SALARY	40,543	42,120
101-682-704.000	VETERANS COMMITTEE	1,550	1,550
101-682-706.000	CONTRACTUAL EMPLOYEE	11,064	11,365
101-682-720.000	VETERANS FRINGE	22,324	22,324
101-682-727.000	SUPPLIES AND PRINTING	416	416
101-682-801.000	MEMBERSHIPS	75	75
101-682-810.000	FTC VETS SUPPLIMENT FUNDING	1,115	1,115
101-682-810.001	VET4ERAN EXPENSE ADVANCE	5,217	5,217
101-682-833.000	VETERANS BURIAL	10,477	10,477
101-682-833.001	HEADSTONE PLACEMENT	200	200

101-682-833.002	FLAGS	737	737
101-682-860.000	TRAVEL & TRAINING	761	761
Totals for dept 682 - VTRNS		94,479	96,357
Dept 756 - PARKS AND REC			
101-756-920.000	UTILITIES	2,553	2,553
Totals for dept 756 - PARKS AND RECREATION		2,553	2,553
Dept 851 - INSURANCE/BONDS			
101-851-720.000	INSURANCE	235,459	235,459
Totals for dept 851 - INSURANCE/BONDS		235,549	235,549
Dept 852 - HEALTH INSURANCE			
101-852-720.006	RETIREEES PREMIUMS	151,828	151,828
Totals for dept 852 - HEALTH INSURANCE		151,828	151,828
Dept 861 - RETIREMENT			
101-861-720.000	EMPLOYEE RETIREMENT	30,000	30,000
Totals for dept 861 - RTRMT		30,000	30,000
Dept 897 - AIRP GRANT MATCH			
101-897-969.000	AIRPORT	15,000	15,000
Totals for dept 897 - AIRPORT GRANT MATCH		15,000	15,000
Dept 900 - CAPITAL OUTLAY			
101-900-970.001	CAPITAL IMPROVEMENTS	561,935	95,065
101-900-970.101	COMMISSIONERS CAPITAL OUTLAY	3,495	3,495
101-900-970.265	BLDNG & GRNDS CAPITAL OUTLAY	1,650	1,650
101-900-981.301	SHERIFF VEHICLE REPLACEMENT	90,540	90,540
101-900-981.371	CNSTRCT CODE VHCL RPLCMNT	125	125
Totals for dept 900 - CAPITAL OUTLAY		657,745	190,875
Dept 905 – COUNTY LOAN			
11-905-991.000	PRICIPAL PAYMENTS ON BOND	0	390,942
101-905-995.000	INTEREST PAYMENTS ON BOND	0	75,928
Totals for dept 900 - CAPITAL OUTLAY		0	466,870
Dept 965 - MISC APPRPTNS			
101-965-998.244	ECONOMIC DEV. ADMIN. FUND	5,000	5,000
101-965-998.269	LAW LIBRARY	9,000	9,000
101-965-998.290	SOCIAL SERVICES WELFARE FUND	845	845
101-965-998.292	CHILD CARE PROBATE CARE	190,000	190,000
101-965-998.293	SOLDIERS & SAILORS RELIEF	1,250	1,250
101-965-998.296	VETERANS MEMORIAL	300	300
Totals for dept 965 - MISC APPROPRIATIONS		206,395	206,395

TOTAL APPROPRIATIONS	11,165,304	11,309,825
NET OF REVENUES/APPROPRIATIONS - FUND 101	59,675	(53,516)
BEGINNING FUND BALANCE	208,745	208,745
ENDING FUND BALANCE	268,420	155,229

\*\*Source (Appendix 3 – 2021 General Ledger Printout)

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

Legislative - \$259,468

Judicial - \$2,461,894

General Government – \$4,873,321

Public Safety – \$7,709,405

Public Works – \$15,883

Health and Welfare – \$2,612,863

Capital Outlay – \$70,922

Recreation and Culture – \$2,553

Other - \$450,168

.....  
 ..... \*\*\*\*Source (Appendix 1 – Page 8 of 2021 Audit)

**NUMBER OF GOVERNMENT EMPLOYEES**

In 2022, the County employed 97 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, 2021, the General Fund had a Fund Balance of \$326,531, which had an increase from 2020 by \$7,886. This increase resulted from the combination of a 2.66% increase in revenues, a 3.46% increase in expenditures and a 41.64% 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 - \$442,467, Tax Revolving Accounts - \$639,995.

\*\*\*\*\* Source (Appendix 1 – Pages 9, & 10 of the 2021 Audit)

### **DEBT LEVELS**

Per the 2021 Audit, Gladwin County has the following listed debt for the General Fund Operations:

General Obligation Bonds - \$829,765 Vested Employee Benefits - \$264,118 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 42 of 2021 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 2021: MERS Pension - \$1,287,696 with \$1,072,620 from employer contributions and \$215,076 in employee contributions (page 47 of 2021 audit) OPEB - \$486,453 (page 59 of 2021 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 2021 Audit, and 2021 General Ledger, the County of Gladwin spent less in expenditures than the revenue collected by \$7,886 which is a \$601,045 increase from 2020. Each year the County has taken measures to reduce the amount of reserves used to balance their budget. The 2022 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 2022 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 second year of a three-year plan with lighting, windows and heating units to increase efficiency.

## *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:

Karen L. Moore, Chairman

401 West Cedar Avenue

Gladwin, MI 48624

[commissioner@gladwincounty-mi.gov](mailto:commissioner@gladwincounty-mi.gov)

989-426-4821

#### **DATA SOURCES AND NOTES**

**SOURCES:**    **2021 Complete Audit**  
                  **Municipal Performance Dashboard**  
                  **2021 General Ledger Report Dated 12-31-21**