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A comparative analysis of general fund revenue, expenditures and performance of Michigan county governments under 500,000 population, 1970–1987. (Volumes I and II)

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A COMPARATIVE ANALYSIS OF
GENERAL FUND REVENUE, EXPENDITURES and
PERFORMANCE OF MICHIGAN COUNTY GOVERNMENTS
UNDER 500,000 POPULATION
1970 - 1987

VOLUME I

by

Lynn R. Harvey

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ABSTRACT

A Comparative Analysis Of
General Fund Revenue, Expenditures and
Performance Of Michigan County Governments
Under 500,000 Population, 1970 - 1987

By

Lynn R. Harvey

A structure and conduct-performance model has been used to examine changes in the composition of county general fund revenue and expenditures that took place in 40 Michigan counties under 500,000 population during the 1970 to 1987 time period. Output and performance were developed and analyzed for the county offices of clerk, treasurer, sheriff, district court and county administration.

Counties have shown an increased reliance on service charges, fees and intergovernmental revenue and a decreasing reliance on taxes, interests, rents, reimbursements and transfers from other funds. County millage rates declined between 1970 and 1980 and have edged upwards since 1980. The number of counties with fixed millage have increased substantially since 1970.

The broad expenditure categories of legislative, public safety and general government evidenced economies of scale but judicial, health, welfare and recreation services did not. Economies of scale were present for the offices of clerk, treasurer, register of deeds and sheriff but were lacking for district court and county administration.

The expenditure share of the county general fund budget has increased for public safety, courts and appropriations to other cost centers but declined for general government, legislative and health, welfare and recreation services.

A determinant county government expenditure model revealed that per capita expenditures are influenced by variables of population, personal income, intergovernmental revenue and tax base of the county as measured by the state equalized value.

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Finally, I wish to express my appreciation to my parents, Wayne and Helen Harvey, who instilled in me, by example of their involvement in the affairs of local government, an appreciation for the importance of public service. The many dinner discussions related to taxation, township and county government spurred my interest in the public sector.

Dedicated to Mary, Rob and Dave

whose encouragement, sacrifices and love

made this all possible.

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Chapter 1

Introduction

1.1 Growth of Public Sector Spending

Total public sector spending in the United States during 1985 exceeded $1.1 trillion, with the federal government accounting for 53% of that amount (Table 1.1). In that same year, local government (counties, townships, villages, cities, school districts, and special authorities) expenditures exceeded total state expenditures by $105 billion, with county government spending representing 23.4% of total local government expenditures.

Table 1.1

Government Direct General Expenditure:
Level and Type of Government (millions)

Year	Federal	State	Local	Counties*	Total
1970	$143,685	$48,749	$82,582	$17,036	$275,016
1970	203,079	86,326	143,148	39,903	432,536
1980	355 754	143,718	223,621	51,383	723,093
1985	640,256	223,562	328,635	77,026	1,192,453

*Included as Local in Total (ACIR, 1987 p. 20)

Total local government expenditures in the U.S. increased by 298% between 1970 and 1985 but this rate of growth was less than that posted by the federal government during the same period (Table 1.2). County government expenditure growth paralleled that of state government, with a 15-year period increase of 352%. Taking into account the 177% change in the U.S. consumer price index for the 1970 to 1985 time period, real public sector spending still more than doubled for the period.

The rate of spending among the various levels of government was not uniform over the 15-year period. Though county government exhibited the highest rate of growth between 1970 and 1975, its overall growth rate was second only to state government increases during the 15-year year period.

Table 1.2

Percent Changes in Government Direct General Expenditures by Level and Type of Government

Year	Federal	State	Local	Counties
1970-75	41.3	77.1	73.3	134.2
1975-80	75.1	66.5	56.2	28.8
1980-85	80.0	55.6	47.0	50.0
1970-85	345.6	358.6	297.9	352.1

1.2 Factors Contributing to Growth In Public Sector Spending

Various theories attempt to explain the growth in governmental spending. State and local services are considered normal goods but relatively income inelastic, with an income elasticity in the range of of 0.60 to 0.80 (Fisher, 1988, p. 295). Increases in per capita incomes generally lead to increases in public spending. Musgrave and Musgrave (1989, pp. 121-124) postulate that growth in per capita income, technical change -- especially as it relates to federal government growth, population change, relative costs of public services, and urbanization, represent factors that contribute to public spending. Population growth generates changes in the age distribution, influencing preferences and demands for public services and facilities. Urbanization leads to an increased demand for infrastructure development and public services, which translates into a higher share of the GNP being consumed by the public sector. According to Musgrave and Musgrave, the cost of public services has risen relative to that of private goods. If publicly provided goods are less receptive to technological progress compared to private goods, the relative costs of publicly provided services will increase.

Political-economic interaction and income redistribution are cited by Rosen (1988, pp. 113-116) as additional reasons for the continued expansion of public sector spending. Government spending growth can also be attributed to interest groups' use of political power to secure benefits and transfers. Stigler (1970, pp. 1-10) argues that income redistribution focuses on benefits to the middle income and not the poor. Middle income groups, he purports, are able to change the rules resulting in transfers to the middle classes. Others disagree stating that the upper income groups are also able to lobby for transfers for themselves that result in increased public spending (Reynolds and Smolensky, 1977, p. 419-438).

Bartlett's positive model relating to the birth and growth of bureaucracies postulates that a government's budget is influenced by four distinct groups: consumers, elected officials, bureaucrats and producers (1973,pp. 21-26). Each of the groups attempts to maximize its own self interest. The maximization of self interest leads to growth and expansion of the public sector. For example, private defense contractors lobby for increased defense spending in order to achieve maximization of profits. Interest groups exert political influence to achieve tax credits or additional tax expenditures, such as increases in agricultural support programs which may lead to higher public spending. Local officials plead for additional revenue transfers from the federal government to address economic and social problems facing local governments. Elected officals, whose goal is to achieve sufficient votes to retain their offices, enact policies to satisfy constituents, wants and needs, all of which leads to increased levels of spending.

A new version of fiscal federalism emerged during the 1970s, with substantial revenue transfers to state and local governments through the intergovernmental grant process. The increase in intergovernmental transfers expressed the federal government's desire to address the issues of externalities and vertical and horizontal fiscal imbalance (Veseth, 1984, p. 331-334; Rosen, 1985, pp. 525-526; Fisher, 1988, pp. 346-347). Chicoine, Stinson, Eberts and Goldman (1988, pp. 2-3), observed that, beginning in the 1970s, a new federalism era was launched, which emphasized decentralization and a greater recognition of the critical role of local governments in setting service levels to reflect local demands. The growth in intergovernmental grants, especially from federal to state and local governments, was aimed at addressing the externality and equity issues related to substandard housing, deteriorating infrastructures, health and nutrition, education, the environment, structural unemployment and economic development. Grants were viewed as a way to improve the allocative efficiency in distribution of services to the targeted groups and service areas.

Federal government transfers, as a percent of local governments' general fund revenues, increased from 5.1% in 1970 to 16.3% in 1980. Federal grants and aid to county governments in the U.S. represented 2.3% of county general funds in 1970. They rose to a high of 16.6% in 1980 before declining to 8.9% in 1985 (Table 1.3). Three federal programs significantly contributed to the increase in federal transfers to local government between 1970 and 1980. The Emergency Employment Act (1971) and the Comprehensive Employment and Training Act (1972), both employment generation programs, served to provided local units of government with resources to hire the unemployed. Between

1970 and 1980, local government employment in Michigan rose from 333,000 to 417,300.

Table 1.3

Federal Government Funding As A Percent Of Local Government Revenue

Year	All Local Government	Counties
1970	5.1	2.3
1975	12.9	13.1
1980	16.3	16.6
1985	10.1	8.9

(ACIR, 1987, pp. 57)

By 1985, employment had decreased to 379,200 (Michigan Statistical Abstract, 1987). The drop in local government employment in part reflected the elimination of the C.E.T.A. program in the early 1980s.

The State and Local Fiscal Assistance Act, more commonly known as the Federal Revenue Sharing Program, pumped $85 billion into state and local government treasuries between 1972 and 1986, which stimulated local spending on capital improvement projects and public service programs. Michigan local governments received $2.6 billion during this 14 year-period.

Concurrent with the development of the grants economy, the property tax base of local governments expanded rapidly, in large part due to inflation. In Michigan alone, the property tax base expanded by 217%, from $35 billion in 1970 to $111 billion in 1987 (State Tax Commission Annual Reports, 1970-1987).

As the rate of growth in local government revenue bases slowed, primarily due to reductions in federal grants and transfers, reduction in the rate of inflation and growing citizen resistance to approve additional taxes, local government decision-makers were faced with the prospect of balancing budgets and meeting citizen service demands with a shrinking revenue base.

1.3 Problem Statement

New Federalism changed the rules of the game. While the flow of federal funds to local governments declined, the demand for services remained unchanged. Local governments, in Michigan and nationally, are facing institutional and structural adjustments as the result of fiscal constraints. The expansion of local government capacity during the 1970s heightened citizen expectations for the quantity of services provided by local government.

Though expenditure and revenue data is provided by Michigan local governmental units to the Michigan Department of Treasury, the state does not publish summary and comparative reports that could be utilized by local officials in their decision making. The costs of developing comparative revenue and expenditure data is high for local units and their officials because of the lack of a centralized retrieval system both at the county and state level.

In addition to comparative revenue-expenditure data that can be used in the budgeting process, local officials also seek information regarding the output and performance of the various funded county departments and agencies. Performance and output data in Michigan county government is limited, with the exception of selected county departments such as the county courts, public health, mental health and law enforcement, which are linked to state reporting systems due to reporting requirements under cost-share funding arrangements.

This research focuses on the expenditure and performance patterns of 40 Michigan counties with populations under 500,000 during the 17 year period from 1970 to 1987. The research attempts to identify structure, revenue and performance changes that have taken place in county government during the 17 year period.

The purpose of the research is to examine determinants of county expenditures, to examine changes in the composition of revenue and expenditure over a specific time period, to develop and examine output and performance indicators for selected county offices and to provide local decision makers with comparative county data.

1.4 Sample Counties

For purpose of analysis, the three metropolitan counties in Michigan (Macomb, Oakland and Wayne) were eliminated from the pool of counties from which a 40-county sample was selected. These three counties are substantially larger in population than the remaining 80 counties. Their inclusion would skew the results because of their domination. The 80 counties were ranked in ascending order of population. A detailed discussion of methodology and sample selection can be found in section 2.5.

The 40 sample counties were divided into six population groups for analysis. Each group represented one-half of the counties in the state falling within each population parameter established for the grouping.[1] Thirty two of the state's 83 counties have a population of less than 25,000 as of 1984: 16 of the sample counties fall into this category. The county with the smallest population included in the sample is Luce County, with a 1984 population of 5,969. Kent County, with a 1984 population of 461,718 is the largest county in the sample. Expenditure, revenue and output data presented in the research is displayed according to population groupings in order to avoid distortions in the analysis. Table 1.4 displays population groupings for sample and non-sample counties falling under each category. (See Appendix B.1 and B.2 for detailed population data.)

Table 1.4

Population Groups: Sample Counties

Group	Population	No. Counties (Sample)	No. Counties (Non-sample)
I	<14,999	9	9
II	15,000-24,999	7	7
III	25,000-49,999	9	9
IV	50,000-99,999	7	7
V	100,000-199,999	5	5
VI	200,000-499,999	3	3
	>500,000		3

1.4.1 Population Changes

The 40 sample counties, on average, exhibited a larger population growth rate during the 1970 to 1984 period than the 40 non-sample counties. Sample counties increased their population on average 16.8% between 1970 and 1987. Non-sample counties increased only 9.5%, 3.6% below the 13.1% registered by the state's 80 non-metropolitan counties. Substantial population decreases in the non-sample counties of Bay, Calhoun and Berrien account for the large differences in population growth rates among the sample and non-sample Group V counties. Genesee County which experienced a negative rate of population growth during the 17 years, heavily influences the Group VI differences between sample and non-sample counties.

Counties in Group II -- 15,000 to 24,999 population range --

exhibited the largest growth rate for both sample and non-sample counties, with both groups exceeding a 30% rate of growth during the 1970 to 1987 period. Group VI sample counties registered the smallest population growth during the 17 years. Group V non-sample counties with a -0.4 rate of growth, accounted for the lowest growth rate.

Table 1.5 provides a population growth rate for the six population groupings for both sample and non-sample counties. Population is treated as an independent variable in the revenue and expenditure analysis discussed in chapter 6.

Table 1.5

Population Per Cent Change For Sample and Non Sample Counties
By County Group Size 1970-1987

County	1970-75		1975-80		1980-84		1984-87		1970-87	
Group	S	NS	S	NS	S	NS	S	NS	S	NS
I	14.1	17.2	5.8	2.0	0.3	1.6	2.2	0.5	23.7	22.1
II	16.6	19.1	8.4	8.2	2.7	2.6	1.6	2.6	31.7	35.7
III	6.8	8.4	4.8	1.9	-0.8	0.8	0.7	0.9	11.7	12.4
IV	9.2	9.3	9.6	9.1	0.0	0.6	2.1	1.7	22.2	22.0
V	8.4	2.2	8.7	0.9	0.2	-4.0	4.2	0.6	23.1	-0.4
VI	7.2	1.6	5.9	3.6	0.3	-1.8	2.7	1.2	9.7	4.6
Avg.	7.2	5.3	5.9	4.0	0.3	-1.2	2.7	1.2	16.8	9.5
State **	6.2		5.0		-0.4		1.9		13.1	

S = Sample Counties NS = Non-sample Counties
** = *80 Counties (excludes Oakland, Wayne and Macomb)

1.4.2 Geographic Location

The counties identified in the sample are dispersed throughout the state (Figure 1.1) and range in size from 342 square miles (Benzie County)to 1,146 square miles (Gogebic County).

Geographic location is an important variable in the county government revenue and expenditure analysis. For example, counties located in areas of the state that contain recreational resources -- lakes, beaches, rivers, forest land, public recreational investment sites, etc. -- evidence a higher percentage of second home ownership that not only contributes to the tax base of the county, but may add to the demand for county services. Additionally, northern counties with a substantial recreational base, experience population increases during the summer tourist season that may create peak demand problems for selected county services, such as, road and marine patrol delivered by the county sheriff's department. Second homeownership is treated as an independent variable in attempting to explain expenditure differences that may exist among counties.

1.5 Summary

The literature provides varying explanations regarding the growth of public spending, ranging from the change in the composition of population, urbanization and changes in the political economy, to the federal government's desire to to address externalities. As personal incomes increase, the demand for publicly provided services increases due to the positive income elasticity of state and local services.

Bartlett's hypothesis is that the interaction of elected officials, consumers (citizens), producers and bureaucrats provides for an ever growing demand for public services that leads to expenditure growth. This research examines several of the postulated reasons for the growth of public spending as it relates to Michigan counties.

The sample counties selected for inclusion in the research exhibit variation in geographic location, population size, tax bases, administrative structures, size of county legislative boards, budgets, mix of revenue resources and levels of services delivered to citizens and can be considered representative of counties with populations below 500,000.

1.6 Research Questions

The investigation into Michigan county government addresses the following questions that serve as the focus of the research.

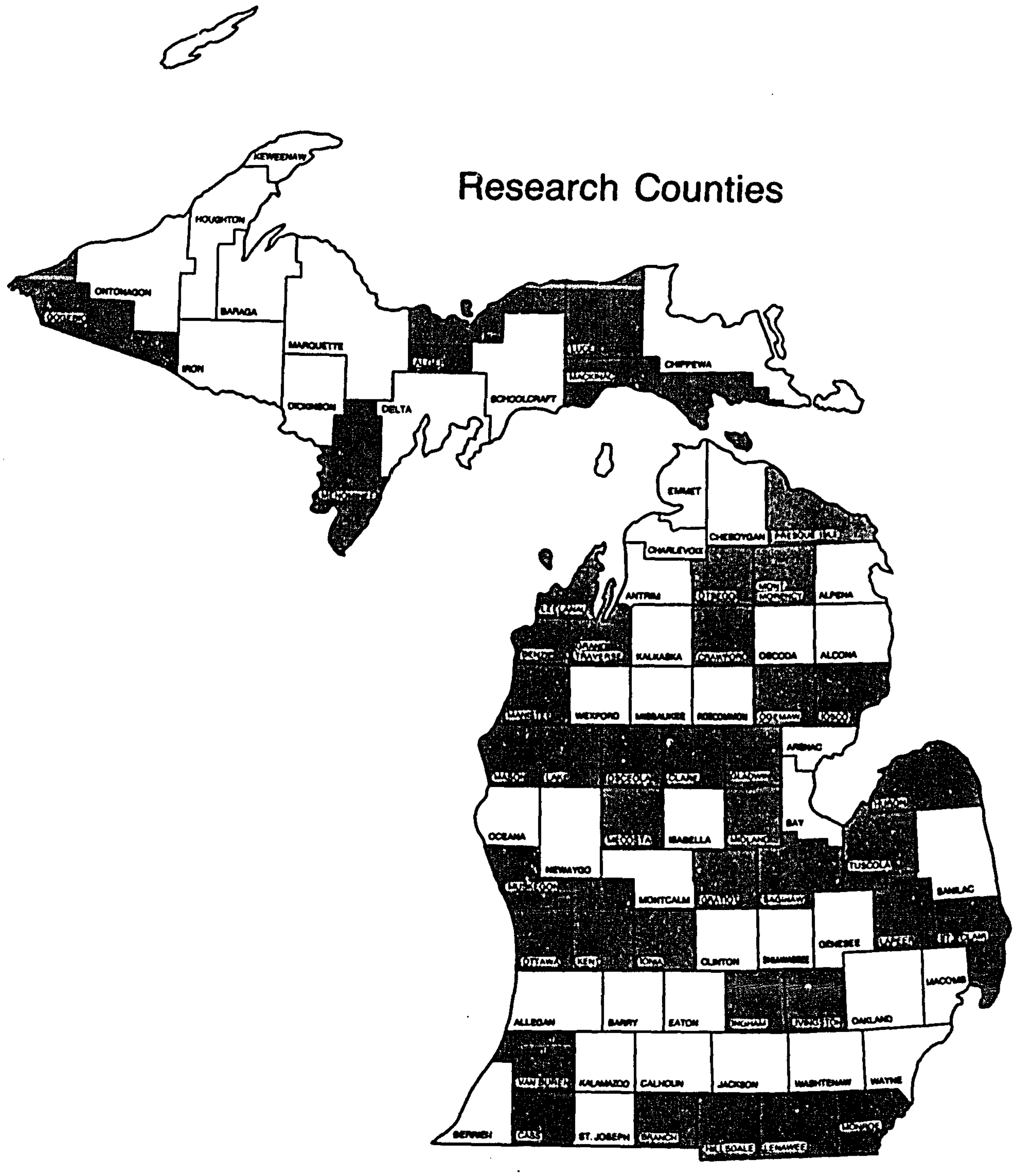
1. Do Michigan counties exhibit economies of scale in the production and provision of general fund services, both for the total county and for selected county offices?

2. Why do expenditures vary among counties? Are variances in per capita expenditures a function of structural characteristics, preferences of citizens, income level of residents or the wealth of a county as measured by the state equalized tax base of the county?

3. What role does intergovernmental revenue play in determining expenditure levels in county government? How important was federal revenue sharing to Michigan county governments?

4. Does the presence of other general purpose units of government in a county (townships, cities and villages) influence expenditure levels in county government?

5. What output or performance measures can be identified that will permit decision-makers to assess output levels from the selected offices of clerk, treasurer, register of deeds, sheriff, district court and county administration?


Research Counties
KEWEENAW
HOUGHTON
ONTONAGON
BARAGA
MARQUETTE
IRON
DICKINSON
DELTA
SCHOOLCRAFT
CHIPPEWA
EMMET
CHEBOYGAN
CHARLEVOIX
ANTRIM
ALPENA
KALKASKA
OSCODA
ALCONA
WEXFORD
MISSAUKEE
ROSCOMMON
ARENAC
OCEANA
ISABELLA
BAY
NEWAYGO
TUSCOLA
MONTCALM
SANILAC
CLINTON
GENESEE
MACOMB
ALLEGAN
BARRY
EATON
OAKLAND
KALAMAZOO
CALHOUN
JACKSON
WASHTENAW
WAYNE
BERRIEN
ST. JOSEPH

Chapter 1

Footnotes

[1] Population groupings were based on 1984 county population figures. The cutoff points between each population were arbitrarily chosen, but represented an attempt to follow natural divisions that appeared between counties ranked from the smallest to the largest according to population. Attempts were also made to balance each of the groups in terms of the number of counties falling into each population category.

Group I
<14,999
Luce
Montmorency
Lake
Alger
Crawford
Benzie
Presque Isle
Leelanau

Group II
15,000-24,999
Otsego
Ogemaw
Gogebic
Osceola
Gladwin
Manistee
Clare

Group III
25,000-49,999
Menominee
Mason
Iosco
Huron
Mecosta
Branch
Gratiot
Hillsdale
Cass

Group IV
50,000-99,999
Ionia
Tuscola
Grand Traverse
Van Buren
Lapeer
Midland
Lenawee

Group V
100,000-199,999
Livingston
Monroe
St. Clair
Muskegon
Ottawa

Group VI
200,000-499,999
Saginaw
Ingham
Kent

Chapter 2

Structure, Conduct and Performance: A Framework for Analyzing County Government Performance

2.1 An Institutional Framework

The cross-section comparative analysis of this research utilizes an institutional approach for analyzing the structure and performance of county government in Michigan over a 17-year time period. The research model borrows from the industrial organization (I/O) marketing model of structure, conduct and performance as discussed by Scherer (1980, p.4-6). The I/O model postulates that the performance of a particular market or industry is dependent upon the conduct or behavior of the participants (buyers and sellers), given the basic conditions that shape market structure.

The I/O model as adapted by Shaffer and Schmid (1972), termed the "community economics model," incorporates the basic concepts as set forth in the I/O model and adds the political economy dimension and the components of public choice theory to provide an analytical framework for investigating non-market decision-making. The expanded model developed by Shaffer and Schmid is more applicable to the assessment of the performance of county government, since the guiding structure of county government is predetermined for the actors in county government. This research starts by taking structure as given and asking the question, what can be learned about the behavior and performance of county government? The community economics model recognizes the basic conditions that serve to shape institutional structure. The institutional structure defines the opportunity set that shapes the choices and decisions that participants adopt. Based on the pattern of behavior adopted by participants, consequences or performance of the institution can be observed. The model captures the dynamic nature of the interaction between structure, conduct and performance. The behavior of participants and the choices they make may alter the structure, which may result in additional changes in the observed performance or outcome. The community economic model, which incorporates public choice theory and the important role that the distribution of power has in impacting on structure, conduct and performance, serves as a useful paradigm for examining the structure and performance of Michigan county government.

County governments are governments within governments. Certain offices and functions are defined in the constitution of the state, while leaving some discretion for the organization and administration of other non-constitutional offices. This contrasts with city governments that have the authority to reorganize basic city government structure to meet the social, economic and political needs of the jurisdiction within constraints set forth in city charter.

2.2 Structure, Conduct and Performance

The community economics model defines structure as the "organization and control of resources" (Shaffer and Schmid, 1972, p. 6). The Michigan constitution defines the basic structure, organization and role of county government. The jurisdictional boundaries for each county, many of which were set by the Territorial Legislature, are set forth in state statute. The current constitution allows the combining of counties providing the legislature and voters in the affected counties approve such a merger. To date, no county has altered its boundaries since the last county (Dickinson) was established in 1891. The constitution requires the election of a clerk, treasurer, prosecutor, register of deeds, sheriff and judges to administer the courts (circuit, probate and district). Rights and obligations of the constitutional office holders are identified through state statute. Enabling statutes and court decisions further defined the limits of jurisdiction of the offices. State and federal law define the rules of representation for establishing the county legislative board and the role of the electorate in monitoring the internal affairs of county government. The state constitution further limits the taxation and debt authority of county government, thereby defining the opportunity set of counties to generate financial resources. However, broad latitude is given to county legislative boards to allocate resources generated within the constitutional revenue and debt limits.

The predetermined structural characteristics of county government serve as constraints to counties in capturing economies of scale in the production and delivery of constitutional services to county residents. While the constitution permits the merger of the clerk's and register of deeds offices, the county electorate lacks voice (assuming the state constitution remains unaltered) in determining whether the county desires the services of a clerk, treasurer, prosecutor or the court system.

Other non-constitutional county offices or services are set forth in enabling legislation. Counties are permitted a degree of choice in the organization and structure of such offices as equalization, health and mental health services, parks and recreation, veterans affairs, county administration, cooperative extension and libraries.

Olson's "principle of fiscal equivalence," which stipulates that the boundaries of a jurisdiction to procure a public good should be drawn so that potential benefits and costs for the potential users can be internalized (Olson, 1969, pp. 479-487), is evident in the delivery of mental and public health services. State law permits county government to expand their political boundaries in the production and provision of mental and public health and other services through the establishment of districts that include two or more counties. The established district has the potential to achieve scale economies with costs allocated per negotiated agreements. The abilities of counties to create different institutional structures makes it possible to provide services that would otherwise be unavailable or to provide them at a lower cost than through self-production. Counties have the authority under both the constitution and state statute to enter into agreements with neighboring counties to address problems and issues that extend beyond the political boundaries of the county. Issues such as those arising out of environmental problems (solid waste, water quality, air quality) or crime, represent areas where institutional innovation is required to address the externalities associated with the problems.

An additional dimension to structure as it applies to county government is the legislative role in satisfying service preferences of county constituents and in determining whose preferences will count in the allocation of resources (Schmid, 1987, p. 4). While county government is constrained in the types of services delivered, the quantity and quality of services is influenced by the articulated preferences of citizens, political preferences of decision-makers and the constraint of the county's financial resources. For example, the constitutional mandate for the office of county sheriff defines two areas of involvement: keeper of the jail and server of papers for the courts. However, local citizens have articulated preferences for sheriff services beyond the basic constitutional services, including road and marine patrol, public safety education and even the selling of services to communities desiring additional levels of law enforcement.

Though constitutional and state law define limits to the opportunity set for county decision-makers and citizens, choices are made within the opportunity set resulting in various mix of services, service levels and corresponding costs between counties. This research attempts to identify the differences in choices made by selected counties resulting in differences in performance. Within the context of the community economics model, the importance of structure and behavior (choices) in determining performance and resulting expenditure and patterns is recognized. Public finance theory is incorporated into the research in the investigation of the variables that appear to be important in determining expenditure levels of the sample counties.

2.3 Defining County Government Output

What is the output or final product of county government? The question is a complex one since a wide variation occurs in the types and levels of services produced and provided by counties. In many cases, the organization of inputs and resources (financial, people and capital goods) results in intermediate outputs. Under other circumstances, the mix of inputs results in a direct final product. For example, the county sheriff is allocated a certain level of financial resources based on articulated budget needs and the political power of the sheriff. The financial resources permit hiring of deputies, purchasing of cars and equipment and maintaining a jail. The mix of inputs results in the production of intermediate outputs, road patrol, traffic citations, incarceration of law violators, transportation of prisoners to court, patrol of waterways and case investigation. The final product of investing in law enforcement is a safe, crime-free community and the well-being of citizens who know they have some protection from those who deviate from the established rules and regulations that guide individual and group social interaction.

The offices of county clerk, treasurer and register of deeds produce, in some cases, final products. The filing and issuance of birth and death certificates, gun permits or assumed names, for example, are the final product. On the other hand, the clerk and treasurer are also key actors in the financial accounting system for the county. The records and reports generated and maintained are intermediate outputs in the county decision-making process. The register of deeds office, as the official keeper of property records for orderly transfer and accounting of ownership of all real estate contained within the jurisdictional boundaries of the county, has both intermediate and final output dimensions. When a property deed is recorded and issued to the landowner, the deed represents the final product that defines the property rights of an individual. However, when private property is exchanged, the service rendered by the register of deeds is intermediate in nature since the office provides a function in the orderly transfer of fee simple ownership.

Public and mental health services produce intermediate outputs, such as vaccinations, contagious disease control, restaurant inspections, etc., which are aimed at producing some state of health that is the final product of the county service (Schmid, Kiene and Updegraff, 1973, pp. 2-3).

County government, serving as "agent of the state," has the responsibility of organizing inputs to produce intermediate and final outputs that are designed to provide an orderly functioning of society. Counties are not the only governmental actors contributing to orderly operation of social interaction. Federal, state and other local governments also assume an interactive role with counties.

The county government research described in the following chapters is concerned with measuring and analyzing the inputs to county governments and assessing the intermediate outputs of selected county offices through the use of the community economics model or, alternatively, the structure, conduct and performance paradigm. The research is by no means an exhaustive analysis of county government but is intended to provide insight regarding the performance of certain dimensions of county government and to provide comparative data on counties of varying size that can be used by county decision makers in examining the performance of their own county.

2.4 Organization of the Research

Chapter 3 provides a historical and legal framework of Michigan county government. This chapter identifies the structural characteristics of county government that, in part, determine the opportunity set within which county policy-makers operate. The composition and change in county government revenue sources is examined in chapter 4, followed by a similar review and analysis of expenditure patterns in chapter 5. Chapter 6 examines the variables that appear to be important in determining expenditure levels. The identification and analysis of the outputs and performance of six selected county offices is the focus of chapter 7. The summary and conclusions of the research are presented in chapter 8.

2.5 Methodology

2.5.1 Type of Research

This research of county government general fund revenue, expenditures and output or performance indicators is a combination of subject matter and problem solving research (Johnson, 1986 p.12-13). The research is on a subject of interest to state and county decision-makers facing a set of practical problems including but not limited to balancing budgets, inter-county comparisons, identifying performance output indicators that can be used in assessing departmental output and providing information to answer the questions, "Why expenditures vary across counties and what variables (factors) influence or determine county government general fund expenditures". The research should prove useful to policymakers in the allocation of county resources and asking the "right question" related to measuring output from the various county service areas.

The research utilizes cross-section data over a seventeen year time period, 1970 to 1987, at five year increments for the first four time periods and a two year span for the 1985-1987 period. The time periods were selected to pick up pre and post changes in expenditure that may have occured due to the federal revenue sharing program instituted in 1972 and discontinued in 1986.

2.5.2 Sample Selection

A stratified purposive sampling technique was employed to identify the research counties (Moser and Kantlon, 1972 p. 85-93). The technique was selected to insure that the sample counties closely represented the strata of counties according to population. The goal of the sample selection was to have forty of Michigan's eighty three counties represented in the sample. The counties were ranked in ascending order based on 1984 county population data. The three most populated counties, Macomb, Oakland and Wayne, were eliminated from the initial sample prior to selection. The difference in population for example, between the three largest counties and the 80th county was substantial, 300,000 (Kent vs Macomb). The inclusion of the three largest counties would provide substantial weighting to the analysis. The elimination of the three largest however does somewhat limit the applicability of research results.

The remaining 80 counties, ranked in ascending order, constituted the adjusted county population from which forty counties were selected. Every other was designated for inclusion in the sample. A coin flip determined whether to start from the top (smallest) or the bottom (largest) of list. A second coin flip was used whether to start with the first or second county. Six county population groups were identified: Group I - <14,999; Group II - 15,000-24,999; Group III - 25,000-49,999; Group IV - 50,000-99,999; Group V - 100,000-199,999; and Group VI - 200,000-499,999. The population of the sample counties ranged from 5,700 for Luce to over 482,000 for Kent county. The forty sample counties selected for inclusion in the research contained 51.4% of the total population of the eighty counties from which the sample was drawn.

2.5.3 Data Sources

The information collected for analysis was primarily secondary data garnered from various county and state financial reports including "Annual County Audits", "Year-End Expenditure/Revenue Reports" and "F65 Financial Reports" - Michigan Department of Treasury, Local Audit Division. The financial data for the years 1980, 1985 and 1987 was taken exclusively from "F65 Reports". Counties are required by law to file an F65 Report with the Michigan Department of Treasury at the conclusion of each fiscal year. The report is a summary of county expenditures and revenues, both general fund and special fund. County treasurers, controllers or county executive have the responsibility for the completion and filing of the report. "F65 Reports" were not required by the state Department of Treasury in 1970 and 1975.

The response rate to the request from the sample counties for 1970 and 1975 was mixed. Fourteen counties provided useable financial data for 1970 fiscal year while eighteen provided 1975 annual or audit reports. Utilizing "F65 Reports", a complete sample of financial data was obtained for fiscal years 1980 and 1985. Two counties were missing from the 1987 sample due to non-filing of the state report. However, limited data was obtained by phone for the 1987 fiscal year from the non-reporting counties.

Individual county office activity data was collected via a survey mailed to each of the six county officers in each of the sample counties. Response varied widely depending on office. The county data was supplemented with data from state filed reports, especially for the sheriff and district court offices. Followup phone calls were employed in an attempt to improve the response rate from county officers. Counties experienced difficulty in locating activity and budgeting data for the 1970 and 1975 fiscal years either due to the lack of a systematic archiving procedure or the county records were unavailable due to destruction by fire (two courthouse had been destroyed by fire and all county records lost). Other county officers elected not to participate in the research for a variety of reasons, most often mentioned was the lack of time and staff to reconstruct data due to the lack of retrievable annual reports.

2.6 Types of Analysis

Various analytical techniques were employed to format and analyze collected data. Due to variation in county population size, data was standardized to a per capita basis for computation and comparison. Arithmetic means were calculated for expenditure and revenue data utilized for comparisons between counties for selected activities and offices. Sample averages and averages for each county population group were calculated for comparative purposes.

Ordinary least squares regressions were utilized to examine the variables selected to identify the determinants of county expenditures for the years 1980, 1985 and 1987. Selected county ouput and performance variables were analyzed using simple arithmetic means.

2.7 Research Problems and Limitations

The most restrictive problem encountered in the research was the unavailability of data from some counties especially for 1970 and 1975.

Since the state government during this period did not require standardized reporting, the lack of a centralized reporting office limited data collection. The lack of response by some counties in the provision of "Year End Expenditure Reports" limits the applicability of research results for the 1970 and 1975 period.

The lack of activity data from the six selected offices for some counties weakened the overall analysis of performance and output indicators discussed in chapter 7. Data was unavailable for one of two reasons: (a) the office did not prepare a summary activity report for the county board; or (b) county officers were unwilling to retrieve archived reports. In the case of district court, the State Supreme Court has instituted a uniform state reporting system, therefore data for district courts was obtained from state reports to supplement data collected from the district court. Limited data was available from the State Police Uniform Crime Reporting Service for the office of county sheriff.

Chapter 3

County Government in the Michigan Setting

3.1 Historical Perspective

County government as an institutional structure of governance can be found in 48 of the 50 states. Connecticut and Rhode Island, while having geographic areas designated as counties, do not have county government. Approximately 3,100 county-type governments exist in the United States. Included in this number are 23 city-county consolidations. Early settlers borrowed the concept of "shires" from their British heritage to establish a system of governance. Louisiana refers to their counties as "parishes" reflecting the French influence in the region. Alaska has "boroughs" as the county governing unit (Duncombe, p.1-2).

Michigan adopted the New York Plan of county government featuring both townships and counties as the basic governmental jurisdictions for the Territory (VerBurg, 1987, p.6-7)[1]. The system of county and township governments reflected the political heritage of Michigan's pioneer immigrants, many of whom came from the New England area, which featured strong town (township) governments (Kern, 1977, p. 20). The town officers' system from New England and the township supervisor system from New York were combined in forming the county board of supervisors to direct the affairs of county government in Michigan. Counties and townships were mentioned as political jurisdictions in the Northwest Land Ordinance passed by the Continental Congress in July 1787. The Northwest Ordinance served as the basic governing framework for establishing the states of Ohio, Michigan, Indiana, Illinois and Wisconsin from the Northwest Territory.

The Michigan Territorial Legislature, prior to the enactment of statehood for Michigan, set forth the basic structure and responsibilities of townships and counties that became part of the state's first constitution in 1835.

3.2 Legal Framework For County Government

The legal embodiment for local government in Michigan is set forth in Article VII of the Michigan constitution. The state's four constitutions, 1835, 1850, 1908 and 1963, and their various amendments, expanded and clarified the roles and responsibilities of county and township government. The 1835 constitution required the election of a county clerk, treasurer, sheriff, register of deeds, surveyor and county coroner, with the governor retaining the power to appoint the county prosecutor (VerBurg, 1987, p. 8). The basic framework for the court system in Michigan was set in place in the constitution of 1835, which specified the four-year terms of office for supreme, circuit, probate and county court judges and justices of the peace.

The constitution of 1850 was responsible for shaping the present structure of county government. In that document, the county prosecutor was specified as an elective office, the term of the circuit judge was extended to a six-year term and the state was divided into eight judicial districts with the legislature retaining control over the establishment of additional districts (VerBurg, 1972, p. 1-13). Additionally, the 1850 constitution and subsequent amendments, limited the ability of counties to levy millage for road improvements, incur debt and set forth guidelines for the assessment of property. Authority was granted under the 1850 constitution to change or abolish the position of "township highway commissioner."

County governments' authority over health and welfare concerns was expanded with the adoption of the 1908 constitution that assigned counties the responsibility for establishing charitable hospitals, sanatoriums and institutions for the care and support of the indigent poor. The general debt limit of counties was raised and voters were given the right of initiative, referendum and recall. A subsequent amendment to the constitution in 1932 established the 15 mill property tax limit, and specified that millage was to be divided between school districts, counties and townships. Millage beyond the 15 mill limit required voter approval. While the 1908 constitution provided "home rule" for cities and villages, counties were not granted "home rule" authority until passage of the state's fourth constitution in 1963 (Michigan Constitution, Article VII, Sec. 2).

In addition to the "home rule" provision, the 1963 constitution changed the terms of the elected county officers -- clerk, treasurer, register of deeds, sheriff and prosecutor -- from two to four years (Ibid., Sec 4). Debt limits were raised from 3% to 10% of county assessed value where it remains today. A provision in the 1963 constitution provided the authority for the consolidation of two or more counties with the approval of voters in the impacted counties (Ibid., Sec. 3). In addition the, 1963 constitution added section 8, which gives "county boards legislative, administrative, and such powers and duties as provided by law." The justice of the peace courts and circuit court commissioners were eliminated through changes in the constitution, and an additional stipulation was made that there be one court in the state while recognition of the various divisions was retained. The term of office for the probate judge was increased from four to six years, consistent with the circuit judge term of office (VerBurg, 1972, p. 1-17).

3.3 Structural Characteristics of County Government

County governments' status as "agent for the state," meaning counties carry out the functions and responsibilities under the jurisdiction of state government, also means that state government limits the power of county government. The state constitution essentially created governments within governments at the county level. Five county departments directed by elected four-year constitutional officers derive their power and responsibility from the constitution and enabling statutes. The establishment of additional county departments and agencies is provided through powers granted to the county legislative body backed by enabling legislation. The statutes set forth the parameters of functions, responsibilities and funding sources. Therefore county government is essentially a patchwork structure shaped by constitutional and statutory law, court case law and historical tradition as expressed by voter preference.

County governments are organized either as "general law counties" or as "home rule/charter counties." Despite discussions that occurred during the 1908 constitutional convention, home rule for counties was not provided for until the 1963 constitution. Only Wayne County has incorporated under the constitutional provisions of home rule. The home rule or charter county provision provides for additional county taxation authority and permits reorganization of county services, consolidation of functions and the elimination of certain offices. County home rule presents the opportunity, if adopted by county voters, for basic structural adjustments in county government aimed at streamlining county operations, improving performance and granting local decision-makers, through the county charter, flexibility to structure county government to meet the needs of the county. Constitutional offices are exempt from reorganization under the charter county act. The original home rule act was specifically intended for counties with a population greater than one million and, therefore, only to Wayne County. Specific state legislative amendments to the current law would be required before counties under a million population could come under the act.

The structure and performance of county government can also be altered by changing the size of the county board, adopting centralized administration, changing federal-local partnerships and through state constitutional and statutory changes.

3.3.1 The County Legislative Body

The county board of supervisors, the policy-making body of county government since its inception, was reconstituted in 1967 as the county board of commissioners. This was the result of the Federal Supreme Court's "one-man, one-vote" decision in the Hank Avery v. Midland County, Texas ruling, 390 U.S.474 (VerBurg, 1972, p. 19). Since this decision was handed down, county commissioners are elected by districts of equal population. Previously, the supervisor of each township along with city representatives constituted the county board of supervisors. State statute set forth the limits of the size of county boards of commissioners based on the population of each county (MCLA 46.404; MCLA 46.402). Table 3.1 provides a listing of the statutory composition of county boards according to county size.

As of 1980, 722 county commissioners are elected to serve a two-year term of office. Forty five counties have seven or fewer commissioners and 64 of Michigan's 83 counties have nine or fewer elected county commissioners. Appendix A provides a listing by county and the size of the county board.

Table 3.1

Statutory Limits For County Board Size

Population	Commissioners
5,000 or less	Not more than 7
5,001 to 10,000	Not more than 10
10,001 to 50,000	Not more than 15
50,001 to 600,000	Not more than 21
More than 600,001	25 - 35

(VerBurg, 1987, p. 20)

Does the size of the policy-making body make a difference in the performance of county government? The question will remain unanswered in this research because it is beyond its intended scope.

In 1990, reapportionment has the potential to change the size of county boards in each county and thus alter the total number of elected commissioners in the state[2]. The size of the county board of commissioners generally results from a compromise in the political process of reapportionment within the framework of the statutory size limits.

3.3.2 County Administration

Managing the day-to-day activities in the delivery of a vast array of county services is the responsibility of county department heads, agency directors, and if the county has adopted a form of centralized administration, the administrators. Various state statutes provide options from which county boards of commissioners, and in some cases the electorate, may chose to establish central administration to administer the affairs of the county. If counties do not adopt central administration, the day-to-day administrative details are executed by the county clerk, county treasurer and the county board's statutory finance committee. Adopting a central administrative form has the potential to alter relationships between the county board and the various departments and thus alter the performance of county government. Chapter 7 provides a discussion of the various administrative forms and the powers and duties accompanying each.

By 1977, 40 counties had adopted a form of centralized county administration (Wood, 1977). The number of counties with central administrators increased to 49 by 1982 (Harvey, et.al., 1982). During the period 1977 to 1982, 13 counties changed their form of administration from one functional form to another, while 18 counties adopted a form of administration for the first time, and nine counties eliminated their administrative form. As of 1987, 53 counties had a designated form of central administration (Harvey and House, 1987). The large number of changes in administrative form that occurred between 1977 and 1982 can, in part, be attributed to a legal dispute that arose between the powers of the county clerk and county controller related to central accounting. The dispute that was eventually resolved in the courts (Ottawa Co Clerk v Board of Commissioners 428

Mich 300) empowered the county board of commissioners to determine which office performed the accounting function. During the period of dispute, county boards were reluctant to adopt the county controller form of administration due to the pending litigation and the uncertainty that prevailed regarding the distribution of powers and duties between the two offices.

The adoption of central administration among the sample counties mirrors the state as a whole. Twenty four counties or 60% of the forty sample counties had a form of central administration in place in 1987, compared to 53 or 63% of the state's 83 counties.

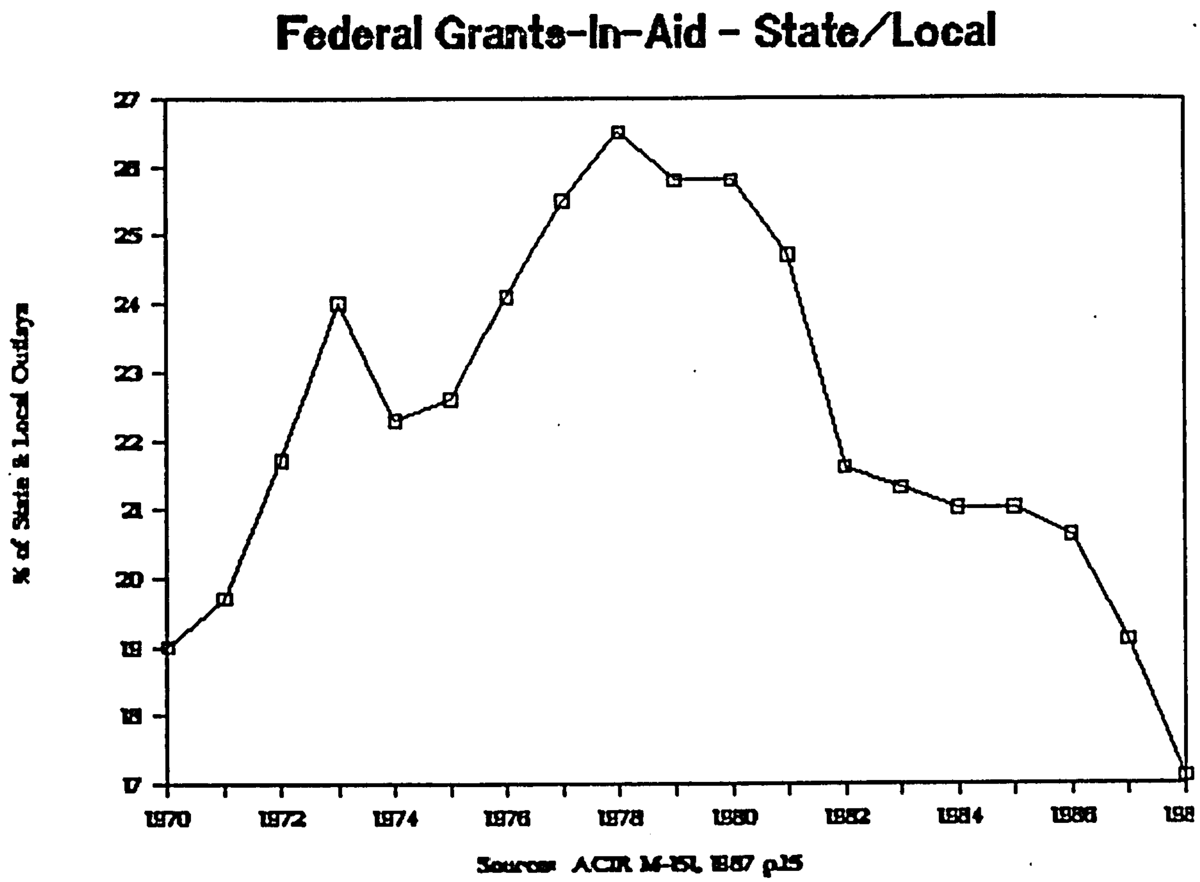
3.3.3 Federal-Local Relationship

The federal government enacted a new form of federalism in the late 1960s with President Johnson's "Great Society" programs. The new period of federalism that emerged altered federal-state-local relationships. State and local governments became a conduit for the funneling of federal monies to address a broad range of societal issues (Press and VerBurg, 1979, p.78 and 186-187). The federal government joined with state and local governments in targeting aid to address the problems associated with housing, education, poverty, transportation, infrastructure development, sewage disposal, water quality and other substantive areas. Congress passed a myriad of legislation including the Comprehensive Employment Act, Emergency Employment Act, General Revenue Sharing and the Clean Water Act among others, that directly transferred revenue to state and local governments. The resulting new monies not only altered federal, state and local relations but impacted the structure of local governments as municipalities, townships and counties geared up to handle the added new federal money. The federal grant initiatives expanded the opportunity set for state and local governments. New programs were established and agencies were created and local governments set about attempting to manage an increasing complex governmental structure.

Federal grants-in-aid to state and local governments rose from 19% of all state and local revenues in 1970 to a peak of 26% in 1978 (Figure 3.1).

Since the peak period in 1978, federal transfers to state and local government have declined to 17% of state and local revenue in 1988. During the period from 1970 to 1980, local government payrolls and expenditures increased as the induced grant-driven programs changed the mix of services delivered by county and local governments. When federal aid began to decline, local governments struggled to maintain services and balance budgets that were deflated by the changing federal relationship, while at the same time attempting to satisfy the continuing demands for the service mix generated by the grant-induced programs.

Figure 3.1



3.3.4 Recent Constitutional and Statutory Changes

In 1978, Michigan voters approved an amendment to the state's constitution. The so-called "Headlee Amendment" restricted the taxation and borrowing authority of county government. The amendment prohibited county boards from issuing general obligation bonds -- a primary instrument for financing capital improvements -- without a vote of the people. The amendment also required that voter approval be obtained prior to levying additional property taxes or increasing the millage rate. Local units were prohibited from capturing property tax revenue generated by increases above the general price level (inflation) without voter approval. Local legislative bodies were required, under the provision, to roll-back millage rates to reflect property tax revenue yields that only included the rate attributed to inflation if voters failed to approve the Headlee overide. A subsequent state statute referrred to as "Truth-In-Taxation," requires local legislative bodies to pass a resolution prior to capturing additional property tax revenue attributed to inflation. If the legislative body fails to adopt the resolution, millage rates are rolled-back to reflect revenue yields that exclude inflation.

Though the Headlee Amendment curtailed the taxation and financing authority of local governments, it also established new rights for local governments. Under the amendment, a new section was added to the constitution that required state government to share 41.6% of all general fund revenues with local governments. The constitutional amendment also required the state to provide financing to local governments for new activities mandated by the state (Michigan Constitution, Article IX, Sec. 29-31).

The constitutional amendment generated changes in conduct on the part of bond firms and state government. The bond counsel community developed a new form of bonding to avoid the provisions of the amendment. The new form of bonds, "limited tax obligation bonds," did not require voter approval and were used to replace a portion of the bonding activity restricted under the provisions of the Headlee Amendment. The limited tax obligation bonds required local governments to pledge revenue off the top of general fund budgets as collateral to secure financing.

State government, as a result of the new requirement to share 41.6% of general fund monies with local governments, instituted new accounting practices aimed at reflecting more accurately state contributions to local government financing. For example, homestead property tax credits paid out to citizens through the state income tax credit system were designated as "local share" contribution.

The concept of state mandated services requiring state financing to local governments has become a subject of debate between local governments and the state. The issues emanating from the debate are usually brought to the courts for a decision whether or not the legislature intended the new service or program to be a "mandated service." The issue, however, has altered the relationship between state and local government because implications for the state budget have to be calculated when discussing changes in the law or additions of new programs that local governments will eventually have to deliver to citizens.

3.4 Summary

County government in Michigan has evolved from the guiding framework of the Northwest Ordinance and the state's four constitutions. County government is often referred to as an "agent of the state," meaning that county government carries out the functions and responsibilities under the jurisdiction of the state. The constitution provided for the establishment of five constitutional offices with enabling statutes permitting counties to establish other services and agencies. The state legislature maintains the authority to allocate or withdraw the power of local units of government. Recent changes to the constitution have in part redefined the state's authority to require certain activities of county government without providing the necessary financing.

Despite the constitutional amendment of 1963 that provides counties with power of home rule or charter county, only Wayne County has adopted this alternative structural form. Various constitutional amendments have broadened the scope of county government power, but the framework of county government remains basically the same as it was at the time of the founding of Michigan.

Over the past decade, county governments in Michigan have increased their use of professional administrators to manage the daily activities of the delivery of services to county constituents.

Over time, county governments have expanded their role in the production and delivery of services to citizens, both through state legislative action and preference articulation by citizens. County governments have expanded from the dominant function of keeper of vital records, builders of roads, and operators of a judicial and law enforcement system, to performing a vast array of services that daily touch the lives of citizens. The past four decades have witnessed expansion by county government into economic development and job creation, public transportation, senior citizen services, environmental quality, solid and toxic waste management, mental health, infant nutrition and other issues that address societal quality of life. The expansion of county governments' role was induced by categorical, block and matching grant programs from state and federal government.

The expansion of services and programs in county government has led to the emergence of new constituent groups that have become key actors in the budgeting and allocation of county resources. The competition for financial resources resulting from the decline in the size and number of grant-funded programs has resulted in department heads and agency directors attempting to strengthen their claim on county resources via various strategies. The "mandated" versus "non-mandated" service argument, discussed in a later chapter, has increased budgeting tension in courthouses around the state. Questions arise as to whether the status of being a constitutional office provides a greater claim on the county budget at the expense of other county offices or services.

This research provides an insight into changes that have occurred over time in the allocation of budget shares by the various cost centers in county government. In addition, the question of "what drives county expenditures?" will be analyzed. If differences are evident in expenditure levels among counties of varying size, what are the possible reasons for the differentials? If decision-makers desire to make inter-county comparisons, what factors need to be a part of the calculation before comparisons can be made? The latter chapters address the issue of defining and measuring outputs from six selected county offices.

Chapter 3

Footnotes

1
Four basic plans of county government emerged in the United States: The New England Town Plan, The Virginia Plan, The Pennsylvania Plan, and The New York Plan. The New England Town plan featured very strong "town" government with counties having mainly judicial responsibility and control over roadways and licensing. Only Rhode Island and Connecticut do not have county government. They are divided into geographical areas referred to as counties but county government as an institution is lacking.

The second region of geographical settlement in the U.S. occurred in the Jamestown, Virginia area. Initial efforts evolved to establish parishes, but found the parish unit too small as an institutional governing unit due to the scattered settlements resulting from land ownership patterns that emerged in the colony. Royal land grants by the English crown gave large geographical areas to grant holders, thus resulting in dispersed settlements. Township government never emerged as a institutional form in these areas. Counties became judicial districts and were responsible for activities such as road building, bridge construction, water mills, licensing ferries, etc. The county sheriff served a dual role of law enforcer and officer of the court as well as the collector of tax revenues. Landowners assumed an integral role in the legal system by being commissioned by the Colonial Governor to sit on the county court. The concept of the circuit judge emerged from the southern county plan of government since the appointed judge "rode the circuit" to administer justice.

The Pennsylvania Plan was influenced both by the New England form of town government and the Virginia Plan of county administration. Townships were formed and delegated responsibility for the poor, fence viewing and road construction but townships had little involvement in the operation of county government. County government emerged as a relatively strong unit of government, with county administration being executed by an elected board of three county commissioners. Counties assumed power for law enforcement, the courts, keeper of vital records, surveying and numerous other duties.

The New York Plan merged the New England Town Plan and the Virginia Plan of county government. Townships became firmly rooted as an institutional form of government with defined roles and authority. The township's chief elected official, the township supervisor, as a group

Chapter 3

Footnotes (con't)

were seated on the county board of supervisors to form the policy-making body for New York county governments. Townships in New York, like their neighbors in Pennsylvania, assumed responsibility for the poor, fence viewing, road construction and other functions not reserved for counties. Counties over time assumed more authority and control (Wager, 1950, p.5-8; VerBurg, 1987, p. 4-7).

2
Reapportionment is accomplished through a County Reapportionment Commission consisting of the county clerk, county treasurer, county prosecutor and chairperson of each majority party registered in the county. Eight counties in Michigan currently have even numbered boards usually resulting from political compromise since the reapportionment commission was unable to agree upon constituting an odd number of districts.

Chapter 4

Composition of County Government Revenue

4.1 County Government Accounting

The basic accounting system for county government and, for that matter, all local governments is set forth in state statute. Uniform accounting for counties has been required since 1919. The state Department of Treasury developed a uniform chart of accounts for use by all local governments under the provision of MCLA 141.421 which was enacted by the legislature in 1968 (VerBurg, 1987, p. 97). The uniform chart of accounts provides for nine separate fund types: general, special revenue, debt service, capital improvement, enterprise, internal service, trust and agency, long-term debt and special assessment. Most counties are set up on a modified accrual accounting system, although several counties are attempting to move to full accrual accounting. Historically, local units of government operated on a cash basis (some still do), but provisions in state statute require units to adopt modified accrual accounting. The modified accrual basis recognizes revenues when they become available and measurable in dollars. "Available" means collectible within the current period, or soon thereafter, to be used to pay the liabilities of the current period (GFOA, 1986, p.8-11). Expenditures are recognized in the period in which the liability is incurred.

The county board of commissioners, under the Uniform Accounting and Budget Act, P.A. 621, 1978, are required to pass an appropriation act each year for the general fund, special revenue fund and the debt service fund. A majority of county transactions are executed under the county's general fund. The board of commissioners has the full responsibility for developing the general fund, special and debt service fund budgets and approving expenditures from the funds. The board may pass a departmental budget instead of a line item budget. This provides greater expenditure latitude to department heads as long as the department remains within the budgeted amount. Line item budgets permit more control by the county board since cost center managers must remain within the budget constraint for each appropriated line item.

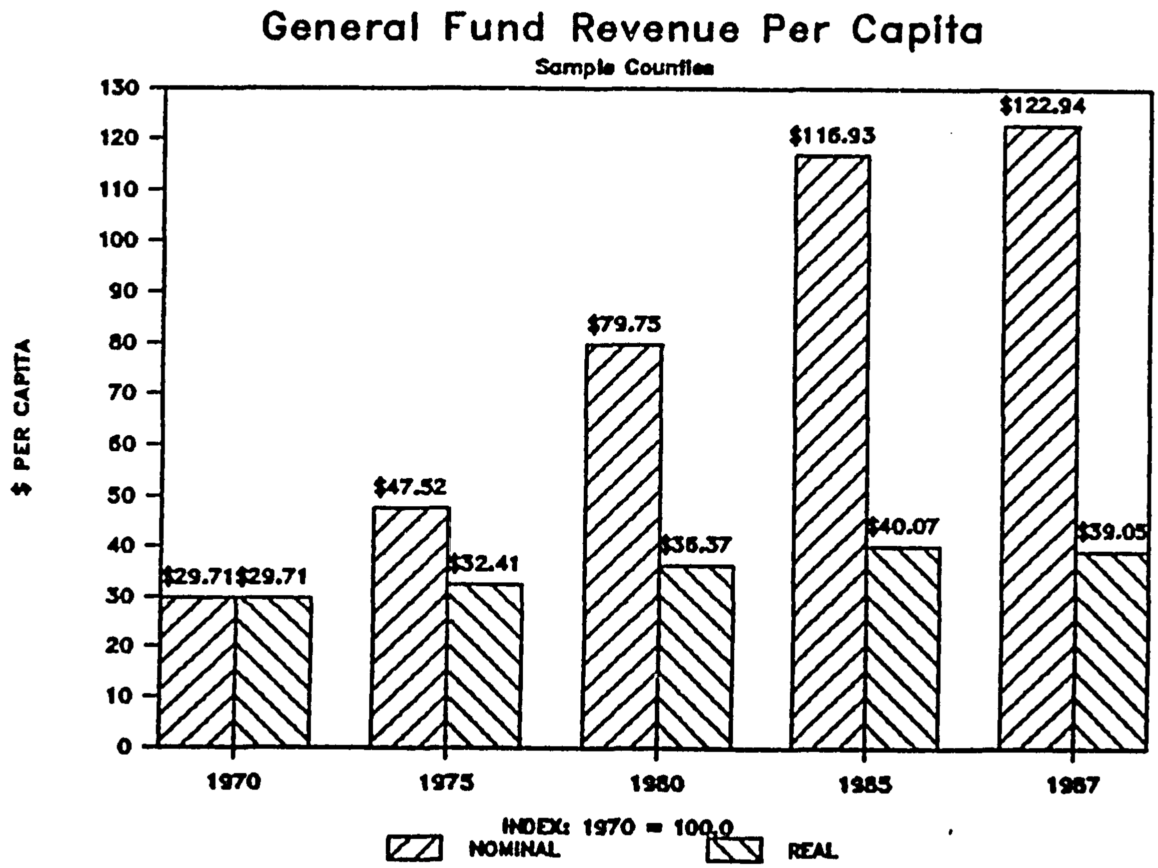
This research is concerned with revenue and expenditures from the county's general fund. The six county departments examined receive funding from the county's general fund. The revenue and expenditure data obtained from counties came from one of three documents: F-65 Reports filed with the state treasurer; year-end expenditure and revenue reports prepared by the county's accounting system at the closing of the fiscal year; or annual audits prepared by private accounting firms or Local Government Audit, a division of the State

Department of Treasury. The annual audits, while more difficult to obtain, represent a higher degree of accuracy and standardization compared to the other two types of reports. The F-65 reports are often derived from the annual county audits. Variation can occur, however, from county to county in categorizing data entries. Additionally, survey data was obtained from the county offices of clerk, treasurer, register of deeds, sheriff, district court and county administration. Follow-up phone contacts were made with county officials to clarify financial and survey data. Every attempt was made to standardize the financial documents from which the revenue and expenditure data was obtained for the research.

4.2 General Fund Revenue Growth

County general fund revenue on a per capita basis increased 313.8% on a nominal basis between 1970 and 1987 for the counties included in the research sample. Converting nominal per capita general fund revenue to real terms (indexed to 1970 = 100.0), yields a 31.4% increase over the 17-year period (Figure 4.1)[1]. Per capita general fund revenue increased nominally from $29.71 to $122.94. If per capita revenues are adjusted to constant dollars, per capita revenues moved from $29.71 to $39.05 over the 1970 to 1987 period. The rate of change of county revenues reversed between between 1985 and 1987 registering a 2.5% decline in real terms for the period. This decline is attributed to a slowing in the growth rate of state equalized values, with some counties experiencing an overall net decline in SEV. Appendix C provides a detailed breakdown of general fund revenue.

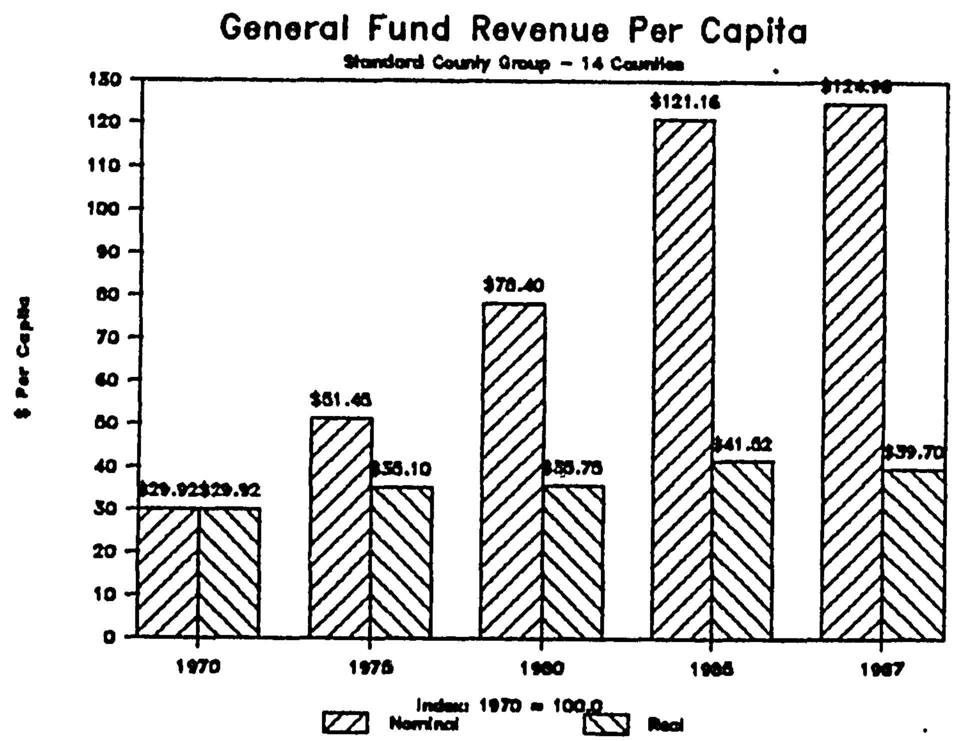
Figure 4.1



1970 n=14; 1975 n=18; 1980, 1985 and 1987 n=40

The per capita revenue growth may be misleading due to the mix of sample counties between for the years 1970 and 1975. Revenue and expenditure data was only available from 14 counties in 1970 and 18 counties in 1975. Comparing 1970 and 1975 data with the 40 county sample data for the years 1980, 1985 and 1987 adds uncertainty as to the exact magnitude of the change. Figure 4.2 provides expenditure data for the same 14 counties[2] for which information was available for all seven time periods. The counties will be referred to as for all seven time periods[2]. The counties will be referred to as "Standard Sample Counties."

Figure 4.2



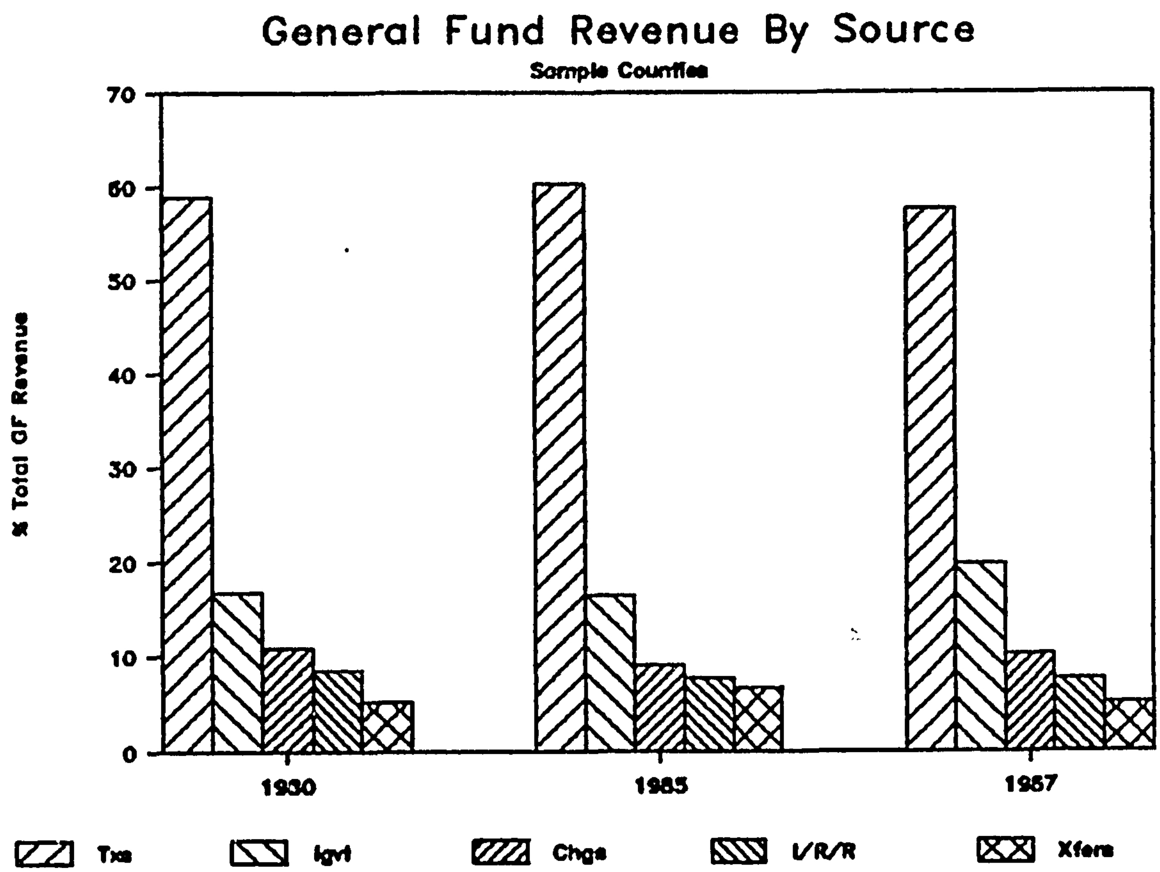
The "standard" counties registered a 317.6% general fund per capita revenue increase for the 17-year period compared to the 313.8% for the sample counties. Adjusted for inflation, "standard" counties per capita revenue increased 32.7%, a rate slightly higher than the 31.4% of the sample counties.

The per capita revenue nominal increase for the 1980 to 1987 period for the sample and "standard" counties was 54.1% and 59.4%. Expressed in 1970 constant dollars, sample and standard counties exhibited a 7.4% and 11.0% respectively. The sample mix does result in an underestimate of revenue for the sample counties as compared to maintaining a constant sample size. The analysis of the change in the composition of county general fund revenue will be restricted to the years 1980, 1985 and 1987. Breakdowns for revenue by source were unavailable in the documents provided by counties for the years 1970 and 1975. Since the latter three time periods contain complete revenue data sets for all 40 sample counties, the analysis avoids the problems created by variation in the sample.

4.3 General Fund Revenue Sources

Revenue deposited in the county general fund is derived from five main sources: taxes; intergovernmental (state, federal and local) transfers; service fees and charges; interest, rents and reimbursements; and transfers from other funds. The percentage contribution from each of the five general fund revenue sources is displayed in Figure 4.3 for the 1980 to 1987 period. Two counties are missing from the 1987 group because their F65 reports were not on file with the Department of State Treasury, Local Government Audit Division.

Figure 4.3



Key: Txs = Taxes; Igvt = intergovernmental revenue (excludes FRS); I/R/R = interest, rents, rebates and reimbursements; Xfers = transfers from fund equity or tax delinquent fund.

4.3.1 Tax Revenue

Property tax constitutes the largest single revenue source for the county's general fund. While the tax revenue fund contains other revenues, such as specific trailer tax, business license and permits, industrial facilities and commercial facilities tax[3], real estate transfer tax, and penalties and interest from delinquent property tax collection, the property tax accounts for 80 to 90% of the tax fund. Table 4.1a displays the breakdown by county group size and percentage contribution of taxes to county general fund revenue.

Table 4.1a

County Taxes As A Percent of Total General Fund Revenue			
County Group	1980	1985	1987
I	53.1	55.9	57.9
II	53.7	56.6	54.7
III	60.7	61.0	59.7
IV	59.9	63.5	56.8
V	59.4	60.4	59.0
VI	59.6	59.6	56.2
Sample	58.9	60.3	57.5

n= 40, 1980, 1985 and 1987

Taxes represented between 53% and 63.5% of all general fund revenue for the 40 sample counties, with Group III having the highest reliance on taxes of the six groups. While the percent reliance on taxes increased between 1980 and 1985, it diminished in 1987 for all groups in the sample except Group I, which has been experiencing an increasing reliance on taxes over the seven-year period.

The increasing reliance by Group I counties can, in part, be attributed to increasing millage rates as the counties move to balance budgets resulting from the loss of federal revenue sharing. Northern and Upper Peninsula counties that compose Group I lost an equivalent millage of 0.97 mills compared to the state average loss of 0.57 (Harvey, 1986, p.6-8). Federal revenue sharing and its contribution to county funding will be examined in section 4.3.6. State equalized values (SEV) in the nine counties in Group I grew by 316%. This is a rate much higher than for the sample as a whole, which increased 237%

for the 1970 to 1985 period (SEV data included all 40 sample counties). The rather substantial increase of Group I's SEV could also be a contributing factor to the increasing percentage reliance on taxes for general fund revenue. The growth in state equalized values is discussed in section 4.5.

The contribution to the general fund by the other taxes in the tax fund category are smaller and generally exhibit slower growth, with the exception of real estate transfer stamps revenue. The revenue from this tax is a function of real estate transaction activity in a county.

Revenue derived from penalties, interest and tax administration fee is a function of the volume of property parcels that go delinquent each year. Property taxes become delinquent if property owners fail to pay their property taxes by the February 14 deadline. Delinquent tax accounts are assessed a 4% administration fee plus 1% per month for each month the taxes remain unpaid up to a period of three years. After three years, the delinquent property is sold by the county treasurer for the back taxes.

County boards of commissioners, through their statutory budgeting and finance authority, influence tax revenues. County policy-makers, by resolution, establish the county millage levy within the maximum authorized rate. County boards have the authority to rollback millage rates or increase rate to the maximum set by voters. Boards in counties that have not adopted "fixed" millage may attempt to exert political influence over the county tax allocation board to increase the county allocated millage rate at the expense of townships, school districts and the intermediate school district. Policies that encourage economic growth and activity may, in the long run, increase the property tax base of the county, leading to additional property tax revenue. The county board sets business licenses and permit fees. In addition, the board of commissioners, in an attempt to generate tax revenue for tourism promotion and development, possess the authority to adopt a hotel accommodations tax for the county.

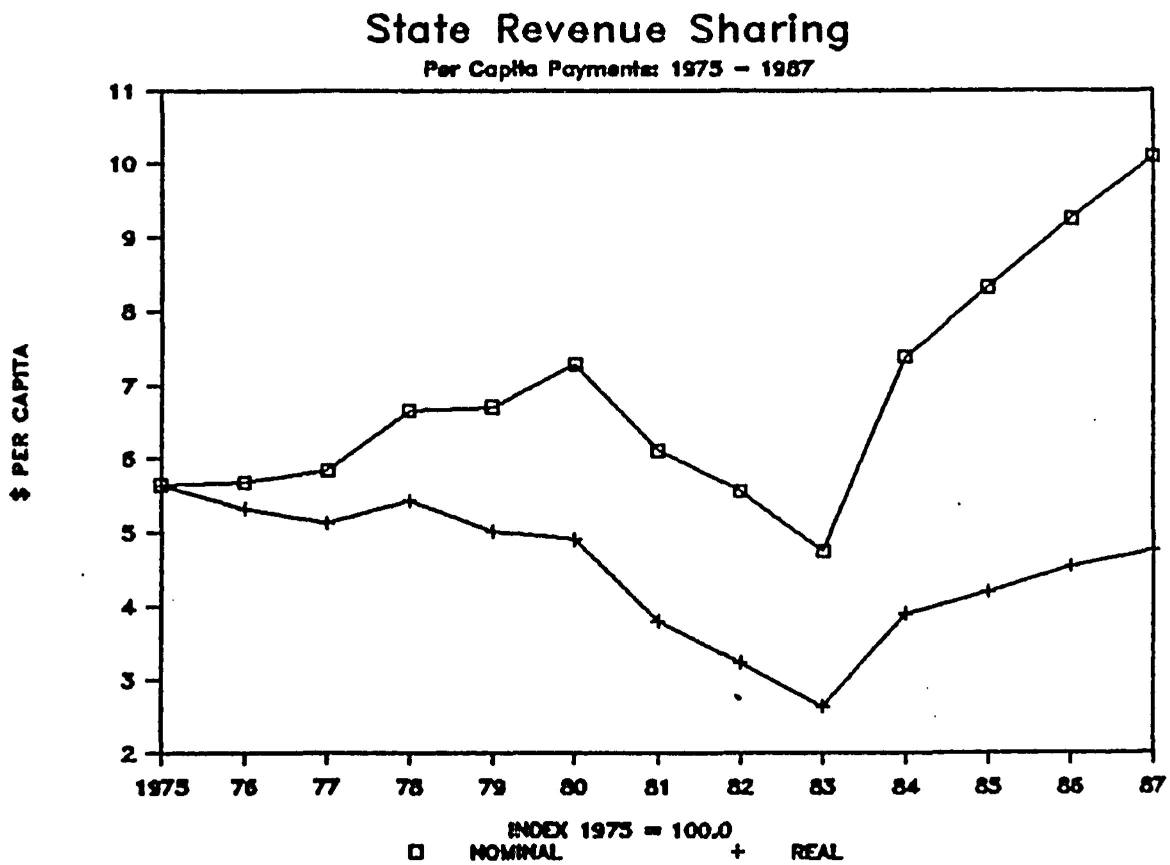
4.3.2 Intergovernmental Revenue

The intergovernmental revenue category is comprised primarily of revenue from the state and federal government, with state payments representing the greater percentage. Federal revenue sharing monies were not included as general fund intergovernmental revenue during the program's existence. Due to federal audit requirements, FRS funds were treated as special revenue and found their way into the general fund under the "transfers to the general fund" category.

Counties receive a percentage share of the state income tax distributed on a straight per capita basis, according to the provisions of the State Revenue Sharing Act of 1971 (MCL 141.901). The act provides that 12.1% of the gross collections of the state personal income tax be utilized for state revenue sharing with local governments. While state shared revenues to townships and municipalities are distributed both on a per capita and relative tax effort formula, counties receive 35% of the income tax made available to local government. Since state revenue sharing for counties is tied to a formula share of the yield of the state income tax, payments to counties fluctuate with the fiscal health of the state. Figure 4.4

shows per capita payments to counties for the period 1975 to 1989.

Figure 4.4



Source: Office of Revenue & Tax Analysis, 1989.

The Single Business Tax Act of 1975 (MCL 208.1) requires the state to share 5.01% of the gross collection of the single business tax with counties and municipalities. The single business tax payment to local counties reimburses the units for property tax revenue lost due to the removal of business inventory personal property from the ad valorem taxroll in 1975. The single business tax replaced seven existing state business taxes, including the ad valorem tax on business inventory.

The state provides counties with a single business tax payment based on the state equalized value lost in 1975 due to the inventory property value removal, multiplied by the county's previous year's millage rate. The combination of the state revenue sharing and single business tax revenue accounts for 30 to 40% of intergovernmental revenue.

Additionally, counties containing state and federally owned lands receive "payments in lieu of taxes," more commonly known as PILT monies, which are treated as intergovernmental revenue. Over the past two decades, the state legislature has established cost-sharing programs for mental and public health, secondary road patrol, marine safety programs and cooperative reimbursement programs for the courts and county prosecutor. The various state cost share programs and matching grants are an inducement for counties to engage in the production of specific county services through the lowering of the tax price of the service to county government. For example, the Friend of Court Cooperative Reimbursement program provides financial incentive to the county for the collection of delinquent child support payments from ex-spouses whose families are receiving public assistance. The state currently returns to counties ten cents for every dollar collected.

The legislature has also enacted legislation that funds a portion of the salary of county judges to supplement the salary provided by the county general fund. The supplemental salary program was established in order to provide a uniform salary structure for judges around the state to prevent the location and the fiscal health of a county from being the determinants for judges' salaries. The combined county salary and state supplement for circuit judges cannot exceed 90%

of the salary paid to state supreme court justices. District and probate court judges combined salary cannot exceed 88% of supreme court salaries. Federal revenue sharing monies are not treated as general fund revenue, therefore, are not reflected in the intergovernmental revenue category. Other federal grants are considered as intergovernmental revenue, but represent a small percentage of total general fund revenue. The F65 state report form displayed in Appendix C provides a detailed listing of revenues designated as intergovernmental.

Intergovernmental revenue represented between 13.3% and 23.0% of total county general fund in the six county population groups in the research for the three time periods examined (Table 4.1b). With the exception of Group I counties, intergovernmental revenue has increased as a percentage of total general fund revenue during the seven-year period. Overall, the intergovernmental revenue contribution to general fund revenues dropped between 1980 and 1985 and rose slightly between 1985 and 1987 with the exception of Groups IV and V. The slight decline between 1980 and 1985 can be attributed to the fact that property tax revenues, the dominant revenue source, increased at a faster rate than intergovernmental revenue and a recession in Michigan between 1982 and 1984 lowered personal income tax collections that resulted in lower per capita state revenue sharing payments to counties.

Table 4.1b

Intergovernmental Revenues As A Percent of General Fund Revenue*

County Group	1980	1985	1987
I	23.0	17.7	21.8
II	20.5	16.7	20.7
III	19.2	15.6	20.2
IV	14.7	16.5	21.0
V	13.3	15.6	18.8
VI	17.2	17.0	18.9
Sample	16.7	16.4	19.7

* n=40, 1980, 1985 and 1987
Excludes federal revenue sharing monies

4.3.3 Service Charges and Fees For County Services

County governments produce a variety of services for which service fees or charges can be assessed. These range from the selling of dog licenses to assessing a fee for the use of the court system. The largest single source of service fee revenue is derived from the courts, with the district court serving as the primary revenue generator. Three categories of costs are associated with the district court. First, fines assessed by the court for violations are deposited with the county treasurer and distributed to libraries in the county. County residents who utilize their county library services receive benefits originating with court imposed sanctions against violators of state law. Second, court costs are assessed against individuals who utilize the courts. Judges are permitted discretion in the imposition of court costs that may range from $5 to $100 to reflect the costs incurred by the plaintiff government in handling the case (MCLA 600.8371; and MCLA 257.907). The discretionary assessment of court costs by district court judges can be politically sensitive because judges may use the withholding or reduction of court costs (with the exception of the mandatory assessment fee of $5 for state law violations which is returned to the state) as a bargaining tool to leverage additional budget dollars from county boards. The third category of court charges are court fees, many of which are prescribed by state statute. The district court retains 55% of the fee with the remaining 45% deposited in the judicial retirement fund.

Additionally, the county clerk performs a variety of services for which charges are assessed, including marriage licenses, true copies of birth and death certificates, reproduction charges for official county documents, gun permits, and passport application among others.

Charges and service fees generate approximately 10% of the county's general fund revenue (Table 4.1c). Service fee contributions to the general fund have tended to increase for all county population groups with the exception of the larger counties. Group VI has exhibited a decreasing reliance on service fees to support their counties' general funds. The yield to the general fund from service fees may be increasing in the larger counties, however, they are declining relative to other revenue. The county board does possess some discretion in determining the yield to the county's general fund through its ability to establish charges and fees (other than those covered by state statute) through board resolution.

Table 4.1c

Charges and Service Fee Revenues As A Percent of General Fund

County Group	1980	1985	1987
I	7.8	8.1	9.4
II	11.1	14.4	13.7
III	10.0	8.8	11.0
IV	10.4	9.1	10.5
V	11.2	9.7	12.7
VI	11.6	7.5	7.1
Sample	10.8	9.0	10.2

The concepts of demand and price elasticity are important when establishing county service fees and charges, especially in those areas where consumption of a service is voluntary, such as park and recreation use. If a fee is set at a rate that residents perceive is too high and if the county incurs high costs for enforcement, such as in the area of dog licensing, low compliance may result which reduces revenues.

4.3.4 Interest, Rents, Rebates and Reimbursement Revenue

The contribution of interest earnings, rental of county property, reimbursement and rebates represents between 4 and 10 percent of the county's general fund revenue for the sample counties (Table 4.1d). Rebates are monies returned to the county for items such as, over-payments for insurance premiums and purchasing discounts. Reimbursements include court ordered such items as attorney fees repayment. (If the court appoints an attorney for a citizen and it is later determined that the individual is financially capable of hiring his or her own attorney, the presiding judge has the authority to require the defendant to repay the county for county appointed attorney.) The average contribution to the general fund from interest, rents and reimbursements declined from a high of 8.5% in 1980 to a total of 7.6%, in 1987, in part due to lower interest rates. Though county boards control the rental rates of county-owned property, earnings on short and long-term investment of county funds is a function of market interest rates, cash flow and the cash management and investment skill of the county treasurer, whose statutory duties include investing county reserves. The county board can limit the potential yield on investments through restrictive investment policy, such as prohibiting investment with financial institutions outside of the county.

Table 4.1d

Interest, Rents, Rebates and Reimbursements
As A Percent of General Fund Revenue

County Group	1980	1985	1987
I	4.3	4.0	5.4
II	6.3	5.0	7.1
III	8.0	7.1	6.5
IV	8.4	6.1	6.4
V	8.9	7.8	6.8
VI	9.2	10.0	9.8
Sample	8.5	7.7	7.6

4.3.5 Revenue Transfers From Other County Funds

The final general fund revenue classification is interfund transfers, which accounted for 5.1% of general fund revenue in 1987.

Interfund transfers include transfer of revenue from fund equity accounts such as, internal service funds (tax delinquent monies) and transfers of federal revenue sharing funds. Federal revenue sharing audit requirements mandated that a separate accounting be made of FRS funds, therefore, FRS funds were deposited in a special revenue fund prior to transfer into the general fund. FRS monies, if budgeted to the general fund, would be accounted for under the "transfers from other funds" category.

Table 4.1e indicates that transfers from other funds to the general fund have decreased in four of the six county groups, with the average for the sample showing a slight decrease over the seven-year period. The percentage decline in transfers in 1987 reflect the discontinuance of the federal revenue sharing program in 1986.

Table 4.1e

Revenue Transfers From Other Funds*
As A Percent of General Fund Revenue

County Group	1980	1985	1987
I	11.7	14.3	5.4
II	8.3	7.3	3.7
III	2.1	7.6	2.6
IV	5.5	4.8	5.2
V	7.2	6.4	2.6
VI	2.5	5.9	7.9
Sample	5.2	6.6	5.1

* Includes transfers from internal service funds funds, special revenue funds and fund reserves

County groups that showed an increase in transfers for the 1980 to

1987 period were, in most cases, transferring monies from fund reserve accounts to balance the county's general fund. Transfers from fund equity may result in distortions when considering the percent of contribution made by the transfer fund to the county's general fund. The equity transfer may actually be from earnings accumulated in previous years that get counted as current revenue when the transfer occurs.

4.4 Federal Revenue Sharing

4.4.1 Spending Preferences

The State and Local Fiscal Assistance Act (Public Law 95-512 as amended), more commonly known as the Federal Revenue Sharing Program, signed into law by President Nixon in 1972, provided over $2.6 billion in revenue for Michigan local governments during the 14 years that the program was in operation. The program ended in 1986. Initially, the program was established as a restricted grant program with expenditures limited to eight expenditure categories including public safety, environmental protection, public transportation, health, recreation, social services for the poor and aged, financial administration and libraries (Martin, 1972, p.3). The 1976 reauthorization reduced the appropriated amount to state and local governments and the program was converted to a lump sum grant program.

Recipient governments were permitted to expend funds for any legal purpose under state and local law. The 1980 reauthorization reduced funding still further and state government participation was eliminated. The program was reauthorized at a reduced funding level in

1983. The structural change from a restricted grant program to a lump sum grant program in 1976 changed the expenditure patterns of local government. Martin's (1973, p.1-2) review of expenditure patterns of Michigan local governments concluded that local officials demonstrated a marked preference for capital expenditures such as, building new courthouses and township halls, purchasing fire trucks and black-topping roads. Expenditures in human service programs and personnèl were limited due to uncertainty expressed by local officials related to the continuance of the program since the program was initially authorized for a five-year period. Therefore, investing in non-recuring expenditures reduced budget uncertainty.

The removal of limitations in the 1976 reauthorization of the program resulted in shifts in spending priorities at the local level. A 1983 report by the Office of Revenue Sharing indicated that current expenditures accounted for 74.7% of total revenue sharing expenditures, capital outlays 23.9% and debt redemption 1.4% (Office of Revenue Sharing, 1983, p.16-17). A study of Michigan municipalities by Yount (1986, p.7-29), found that 60% of FRS funds were allocated to operating expenditures and 40% to capital expenditures. The shift from capital expenditures to operating expenditures indicated a substitution of federal funds for local taxing effort. The shift to recuring expenditure areas presented a structural financing problem for local governments when the federal revenue sharing was discontinued.

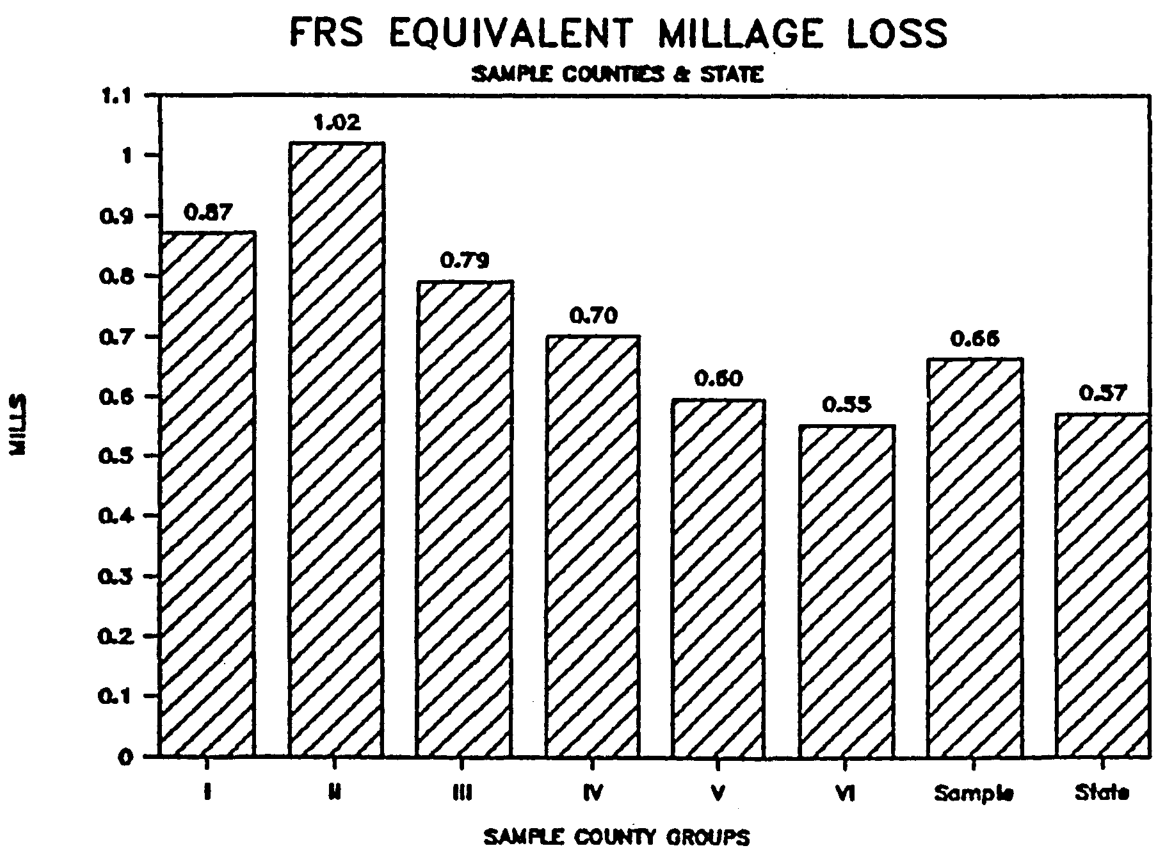
If federal revenue sharing funds are added to the general fund revenue of the sample counties, FRS represents 10.7%, 8.9% and 7.5% for the years 1975, 1980 and 1985. The declining FRS share as a percent of all general fund revenue from 1975 to 1985 is a function of the federal reduction in appropriations for the program and the inflation driven increases in the SEV base of counties, which yielded higher property tax revenues for counties. Federal revenue sharing appropriations to individual sample counties are displayed in Appendix E.

4.4.2 Millage Equivalents

A policy question that was left unanswered -- if not avoided altogether -- by local officials during the 14-year operation of the federal revenue sharing program was, "If federal funds were not available, would local voters vote the necessary millage to support the services being supported by the FRS program?" The magnitude of the effect of substituting local taxing effort for federal funding can be approximated by the calculation of "millage equivalents," that is, the level of property tax millage that would be necessary to replace federal revenue sharing funds. Figure 4.4 and Table 4.3 display the millage equivalents for the 40 sample counties in Michigan for the 17th entitlement period (October 1, 1985 to September 30, 1986).

The millage required to replace federal revenue sharing grants ranged from an average of 0.55 mills for Group VI counties to a high of 1.02 mills for Group II counties. The sample average of 0.66 mills compares to the state average for all Michigan counties of 0.57 mills. The individual largest loss for a sample county was experienced by Alger County with an equivalent millage loss of 1.23 mills. Only 0.33 mills was needed in Kent County to offset the loss of FRS funds. The higher loss exhibited by Group II sample counties is a function of the formula utilized to distribute revenue sharing funds to local governments. The formula includes four factors: per capita income, adjusted tax burden, population and the the relative importance of intergovernmental transfers between units of government. Therefore, units with a low per capita income but a high taxing effort would receive proportionately more compared to units of government with high per capita income and low taxing effort. The structure of the FRS formula explains why Group II counties appear not to fit the pattern displayed in Figure 4.5 which shows a declining millage equivalent for all groups except Group II. Group II counties have the lowest per capita income of the six county groups with a per capita personal income in 1985 of $9,486 (Table 4.2).

Figure 4.5



Note: FRS = Federal Revenue Sharing (FY1986)
Sample n=40; State n=83

The loss of federal revenue sharing funds in October 1986 had the greatest impact on counties who were perhaps the least able to recapture lost federal revenue sharing dollars through higher property tax rates. Groups I, II and III had above average equivalent millage losses and below state average per capita income.

Table 4.2

1985 Personal Income In Sample Counties

County Group	Per Capita
I	$10,284
II	9,486
III	10,767
IV	12,614
V	13,017
VI	13,682
Sample Avg.	12,631

Source: Department of Commerce, Bureau of Economic Analysis, 1988.

The increase in millage rates among sample counties between 1985 and 1987 reflects the movement toward recapturing revenue losses associated with the termination of the federal revenue sharing program. During the 14 years of the program, new programs and services were provided and additional staff hired for county offices and agencies. The induced demand for services generated by the supply of FRS grant revenue available to counties provided a structural problem for county budgets when the program terminated. In other words, how should the average 0.66 mills equivalent millage loss be replaced -- through tax increases or expenditure reductions?

Table 4.3

Equivalent Millage For
Federal Revenue Sharing and
Percent of County Millage

County	Millage * Equivalents	Total ** Mills Levied	Percent Current Levy
<14,999			
LUCE	1.2266	9.400	13.0%
MONTMORENCY	1.0973	5.750	19.1%
LAKE	1.0043	7.320	13.7%
ALGER	1.2982	7.150	18.2%
CRAWFORD	0.9078	6.720	13.5%
MACKINAC	0.7041	4.494	15.7%
BENZIE	0.8913	5.150	17.3%
LEELANAU	0.6182	4.620	13.4%
PRESQUE ISLE	0.9620	5.140	18.7%
Sub-total	0.8717	6.194	14.1%
<15,000-24,999			
OTSEGO	0.7459	4.550	16.4%
OGEMAW	1.1624	5.728	20.3%
OSCEOLA	1.0343	5.500	18.8%
GOGEBIC	1.1352	7.700	14.7%
GLADWIN	1.1710	7.725	15.2%
MANISTEE	0.7372	5.830	12.6%
CLARE	1.3044	5.500	23.7%
Sub-total	1.0199	6.076	16.8%
25,000-49,999			
MENOMINEE	1.2135	7.500	16.2%
MASON	0.6670	5.500	12.1%
IOSCO	0.5337	4.500	11.9%
HURON	0.5404	4.520	12.0%
MECOSTA	0.9944	5.962	16.7%
BRANCH	1.1917	6.250	19.1%
GRATIOT	0.7778	5.800	13.4%
HILLSDALE	0.8361	5.750	14.5%
CASS	0.7709	6.050	12.7%
Sub-total	0.7912	5.759	13.7%
50,000-99,999			
IONIA	0.6866	5.170	13.3%
GRAND TRAVERSE	0.8265	5.759	14.4%
VAN BUREN	0.9786	6.650	14.7%
LAPEER	0.9204	5.395	17.1%
TUSCOLA	0.7565	4.900	15.4%
MIDLAND	0.3691	7.000	5.3%
LENAWEE	0.6174	5.750	10.7%
Sub-total	0.6996	5.803	12.1%

Table 4.3

Equivalent Millage For
Federal Revenue Sharing and
Percent of County Millage

County	Millage * Equivalents	Total Mills Levied	Percent Current Levy
100,000-199,999			
LIVINGSTON	0.4400	5.750	7.7%
MONROE	0.5223	5.330	9.8%
ST. CLAIR	0.8619	6.470	13.3%
OTTAWA	0.3507	4.400	8.0%
MUSKEGON	0.8409	6.400	13.1%
Sub-total	0.5952	5.670	10.5%
200,000-499,999			
SAGINAW	0.8237	6.660	12.4%
INGHAM	0.6383	7.834	8.1%
KENT	0.3901	4.800	8.1%
Sub-total	0.5510	6.431	8.6%
Sample Total	0.6626	5.959	11.1%

* Equivalent Millage determined by "17th Entitlement" (October 1, 1985 - December 30, 1986) divided by 1986 County SEV/$1,000.

** 1985 allocated millage (actual amount levied) + extra-voted

4.5 Property Taxes: The Life Blood of County Government

Property tax represents the single largest revenue generator for county government. In 1987, property taxes generated in excess of $660 million for county governments in Michigan (Senate Fiscal Agency, 1988, p. 139). The sample counties in 1987 accounted for 31.2% of the state's equalized value which yielded $210 million in property tax revenue or 63.3% of total general fund revenue for the 40 counties.

County government plays a critical role in the administration of the property tax system. The county equalization department is charged with the responsibility of maintaining equity in assessments between the various taxing jurisdictions within the county. The assessment and equalization project is subject to constant tension since political decision-makers, on one hand, find it in their interests to keep taxes low but, on the other hand, have to try to meet the funding demands expressed by county service areas and their respective constituencies.

4.5.1 Changes In State Equalized Value

State equalized values in the 40 sample counties rose from $9.7 billion in 1970 to $32.9 billion in 1987, a 256% increase over the 17-year period. If adjusted for inflation, the SEV in the sample rose only 13.3% for the same period. The changes in SEV have not been uniform, however. For example, Otsego County experienced a nominal 565% increase in their tax base -- 111% inflation adjusted. At the same time, Saginaw County experienced a net decline of 27% (inflation adjusted) over the 1970 to 1987 period. Ten of the 40 sample counties actually experienced a decline in their total property tax receipts over the 1970 to 1987 period if their SEV is adjusted for inflation.

Tables 4.4 and 4.5 displays the percent change in SEV for five time periods. Data are presented in both nominal and inflation adjusted format.

Counties in the sample that experienced over 350% nominal SEV growth during the 1970 to 1987 period include Benzie, Crawford, Gladwin, Grand Traverse, Lake, Leelanau, Livingston, Mason, Monroe, Otsego and Ottawa. With the exception of Monroe and Livingston counties, the large SEV increase counties are all located in the north and/or are considered important recreational areas where the demand for second home locations impacts on valuation. An alternative explanation centers around whether the substantial SEV increases can be attributed to the possibility that the areas were underassessed for a long period of time and, therefore, the large increases in assessment represent an upward adjustment to reflect equalization at 50% of market value as required by law. Counties with below 200% nominal change in value for the 17-year period -- Gratiot, Ingham, Muskegon and Saginaw -- are all counties with substantial urban areas, except Gratiot, whose below average increase reflects downward movement in the value of agricultural land.

A largest change in the nominal SEV bases of the counties occurred between 1970 and 1980 when inflation ratcheted values upward. Coincidentally, during this time period major attempts were made, both by the legislature and tax crusaders, to provide property tax relief. During this period, the homestead property tax credit program was

Table 4.4

PERCENT CHANGE
STATE EQUALIZED VALUES 1970-1987: Nominal

County	% CHANGE 1970-75	% CHANGE 1975-80	% CHANGE 1980-85	% CHANGE 1970-85	% Change 1970-87
Alger	56.5	72.3	15.3	210.9	203.0
Benzie	86.5	64.8	39.2	327.9	358.3
Branch	59.1	62.4	16.8	201.8	204.0
Cass	64.2	69.8	27.1	254.3	266.2
Clare	101.8	35.9	24.7	242.0	251.8
Crawford	112.7	72.9	42.3	423.3	444.3
Gladwin	132.6	64.1	34.5	413.4	418.1
Gogebic	43.5	61.7	31.1	204.3	213.0
Grand Trav	87.6	107.5	36.2	430.3	486.1
Gratiot	34.7	66.4	37.8	208.7	157.4
Hillsdale	67.2	102.4	11.8	278.2	276.9
Huron	61.0	100.3	34.4	333.4	276.8
Ingham	34.7	38.1	32.4	146.3	160.9
Ionia	55.5	53.3	27.1	202.9	213.2
Iosco	86.1	46.8	24.1	239.0	256.8
Kent	42.2	48.5	46.3	208.8	248.2
Lake	99.8	88.9	23.3	365.4	382.8
Lapeer	112.5	58.1	27.5	328.2	340.4
Leelanau	108.4	96.1	41.6	478.5	518.0
Lenawee	67.4	56.0	15.5	201.6	200.6
Livingston	86.4	103.1	24.7	372.2	413.5
Luce	93.0	46.9	0.3	184.3	217.6
Mackinac	82.1	68.0	26.8	288.2	317.3
Manistee	64.9	71.0	25.8	254.5	270.5
Mason	201.1	48.8	35.3	506.5	525.5
Mecosta	82.9	77.8	34.5	337.6	355.3
Menominee	33.8	104.5	33.0	263.8	279.0
Midland	41.3	86.9	17.5	210.5	211.5
Monroe	108.2	55.6	42.4	361.2	449.9
Montmorency	135.8	45.5	21.2	315.8	329.1
Muskegon	34.9	41.3	25.0	138.2	155.7
Ogemaw	55.2	106.2	23.2	294.2	304.8
Osceola	64.9	102.0	20.1	300.0	309.9
Otsego	138.4	89.8	41.0	537.8	565.0
Ottawa	67.6	81.9	46.9	347.7	399.9
Presque Isle	80.9	67.7	19.6	262.8	275.7
Saginaw	47.0	34.5	17.3	131.9	128.1
St Clair	69.5	48.6	39.0	250.2	271.2
Tuscola	46.3	87.3	35.7	271.9	208.6
Van Buren	38.0	87.4	30.4	237.2	250.6
Sample	59.6	60.1	32.2	237.6	256.8

Source: State Tax Commission Annual Reports

Table 4.5

PERCENT CHANGE
STATE EQUALIZED VALUES 1970-1987: REAL

County	1970-75	1975-80	1980-85	1970-85	1970-87
Alger	6.8%	15.2%	-13.4%	6.5%	-3.8%
Benzie	27.2%	10.2%	4.6%	46.6%	45.6%
Branch	8.5%	8.6%	-12.2%	3.4%	-3.4%
Cass	12.0%	13.5%	-4.5%	21.4%	16.3%
Clare	37.6%	-9.1%	-6.3%	17.2%	11.7%
Crawford	45.1%	15.6%	6.9%	79.3%	72.9%
Gladwin	58.6%	9.7%	1.1%	75.9%	64.6%
Gogebic	-2.1%	8.1%	-1.5%	4.3%	-0.6%
Grand Trav	28.0%	38.7%	2.4%	81.7%	86.2%
Gratiot	-8.1%	11.2%	3.5%	5.8%	-18.2%
Hillsdale	14.0%	35.3%	-16.0%	29.6%	19.7%
Huron	9.8%	33.9%	1.0%	48.5%	19.7%
Ingham	-8.1%	-7.7%	-0.5%	-15.6%	-17.1%
Ionia	6.0%	2.5%	-4.5%	3.8%	-0.5%
Iosco	26.9%	-1.9%	-6.7%	16.2%	13.3%
Kent	-3.0%	-0.7%	9.9%	5.8%	10.6%
Lake	36.3%	26.3%	-7.4%	59.5%	53.4%
Lapeer	44.9%	5.7%	-4.2%	46.7%	39.9%
Leelanau	42.2%	31.1%	6.4%	98.2%	96.3%
Lenawee	14.2%	4.3%	-13.2%	3.4%	-4.5%
Livingston	27.2%	35.8%	-6.3%	61.8%	63.1%
Luce	31.7%	-1.8%	-24.6%	-2.6%	0.9%
Mackinac	24.2%	12.3%	-4.7%	33.0%	32.6%
Manistee	12.5%	14.3%	-5.5%	21.5%	17.7%
Mason	105.4%	-0.5%	1.7%	107.8%	98.7%
Mecosta	24.8%	18.9%	1.1%	50.0%	44.6%
Menominee	-8.7%	36.7%	-0.1%	24.7%	20.4%
Midland	-3.6%	25.0%	-11.7%	6.4%	-1.0%
Monroe	42.0%	4.0%	7.0%	58.1%	74.7%
Montmorency	60.8%	-2.7%	-8.9%	42.5%	36.3%
Muskegon	-8.0%	-5.6%	-6.1%	-18.4%	-18.8%
Ogemaw	5.9%	37.8%	-7.4%	35.1%	28.6%
Osceola	12.5%	35.0%	-9.7%	37.1%	30.2%
Otsego	62.6%	26.9%	5.9%	118.6%	111.2%
Ottawa	14.3%	21.6%	10.4%	53.4%	58.8%
Presque Isle	23.4%	12.1%	-10.1%	24.3%	19.3%
Saginaw	0.3%	-10.1%	-11.8%	-20.5%	-27.5%
St Clair	15.6%	-0.7%	4.5%	20.0%	17.9%
Tuscola	-0.2%	25.2%	2.0%	27.5%	-2.0%
Van Buren	-5.9%	25.3%	-2.0%	15.5%	11.4%
Sample	8.8%	7.0%	-0.7%	15.7%	13.3%

Source: State Tax Commission Annual Reports enacted and voters approved the Headlee constitutional amendment. Six additional constitutional amendments to reform the state's property tax system emerged between 1978 and 1982 but were rejected by voters.

4.5.2 Per Capita SEVs

An additional insight into the changes in the tax bases of a county can be garnered by examining the per capita SEV. The average per capita SEV of the sample counties increased from $4,162 in 1970 to $12,714 in 1987 (Table 4.6). The range in per capita SEV is substantial for 1987, with Ionia County ($8,092) the lowest in the sample and Leelanau County ($28,882) the highest, a difference of $20,790 or 256%.

Figure 4.6

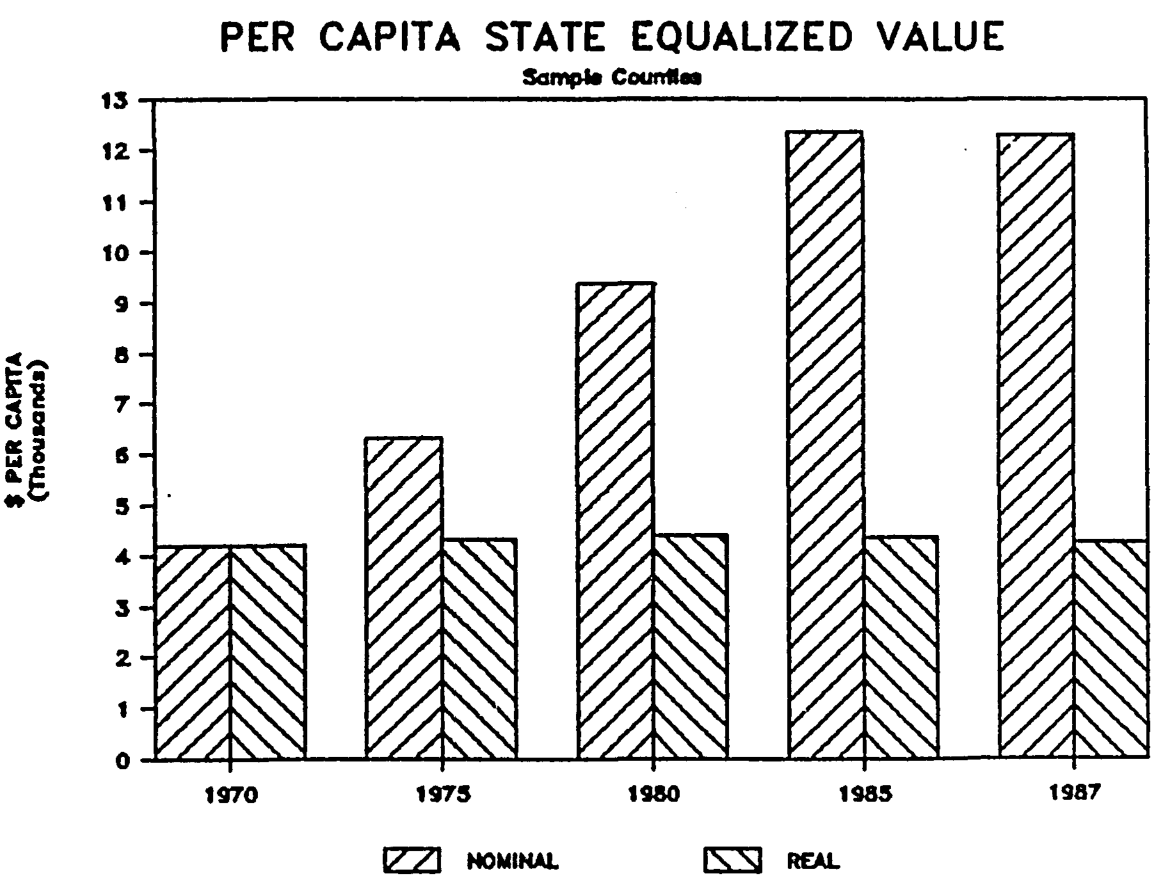


Table 4.6

PER CAPITA
STATE EQUALIZED VALUES - NOMINAL

County	SEV/Capita 1970	SEV/Capita 1975	SEV/Capita 1980	SEV/Capita 1985	SEV/Capita 1987
Alger	$3,487	$5,209	$8,734	$10,523	$10,525
Benzie	$5,669	$9,206	$13,367	$18,709	$19,583
Branch	$3,435	$5,470	$8,371	$10,153	$9,946
Cass	$3,485	$5,443	$8,509	$11,187	$11,443
Clare	$5,746	$9,115	$11,045	$13,259	$13,234
Crawford	$5,405	$9,035	$13,616	$18,662	$18,338
Gladwin	$3,803	$7,104	$9,794	$12,354	$11,955
Gogebic	$2,641	$3,764	$6,435	$8,599	$9,339
Grand Trav	$4,355	$7,132	$12,099	$15,861	$16,393
Gratiot	$3,790	$5,015	$8,241	$11,573	$9,841
Hillsdale	$3,107	$4,809	$9,287	$10,478	$10,168
Huron	$5,264	$8,052	$15,873	$21,597	$18,620
Ingham	$4,174	$5,308	$7,360	$9,880	$10,167
Ionia	$3,083	$4,640	$6,500	$8,173	$8,092
Iosco	$4,075	$6,692	$9,778	$11,378	$11,987
Kent	$4,029	$5,559	$7,867	$11,078	$11,963
Lake	$5,934	$9,823	$16,448	$18,557	$18,642
Lapeer	$3,437	$6,206	$8,630	$11,160	$10,962
Leelanau	$6,534	$11,819	$20,725	$28,576	$28,882
Lenawee	$4,060	$6,426	$9,656	$11,379	$11,200
Livingston	$4,727	$6,674	$10,525	$13,080	$13,193
Luce	$2,432	$4,480	$7,030	$7,864	$9,200
Mackinac	$5,450	$8,949	$15,831	$19,962	$21,123
Manistee	$4,409	$6,810	$11,012	$14,271	$15,143
Mason	$4,234	$11,759	$16,273	$21,962	$23,121
Mecosta	$3,176	$4,781	$7,824	$10,450	$10,595
Menominee	$2,809	$3,614	$7,211	$9,671	$10,185
Midland	$6,884	$9,183	$15,761	$18,023	$18,658
Monroe	$3,983	$7,776	$11,422	$16,717	$19,472
Montmorency	$6,638	$11,747	$15,947	$18,661	$18,451
Muskegon	$3,513	$4,752	$6,687	$8,461	$8,912
Ogemaw	$5,239	$6,542	$12,140	$14,098	$14,105
Osceola	$4,301	$6,062	$11,230	$12,710	$12,636
Otsego	$5,385	$9,945	$16,939	$23,330	$23,039
Ottawa	$3,725	$5,692	$9,259	$12,981	$13,639
Presque Isle	$4,541	$7,533	$12,396	$15,226	$15,754
Saginaw	$4,512	$6,428	$8,594	$10,495	$10,454
St Clair	$5,144	$8,014	$11,218	$15,693	$16,111
Tuscola	$3,874	$5,123	$9,057	$12,668	$10,450
Van Buren	$3,709	$4,657	$8,062	$10,559	$10,774
Sample	$4,162	$6,196	$9,317	$12,285	$12,714

Source: State Tax Commission Annual Reports
** Index 1970 = 100.0

Table 4.7

PER CAPITA
STATE EQUALIZED VALUES - REAL **

County	SEV/Capita 1970	SEV/Capita 1975	SEV/Capita 1980	SEV/Capita 1985	SEV/Capita 1987
Alger	$3,487	$3,553	$3,983	$3,606	$3,343
Benzie	$5,669	$6,280	$6,095	$6,412	$6,221
Branch	$3,435	$3,732	$3,817	$3,479	$3,160
Cass	$3,485	$3,713	$3,880	$3,834	$3,635
Clare	$5,746	$6,218	$5,036	$4,544	$4,204
Crawford	$5,405	$6,163	$6,209	$6,396	$5,825
Gladwin	$3,803	$4,846	$4,466	$4,234	$3,798
Gogebic	$2,641	$2,567	$2,935	$2,947	$2,967
Grand Trav	$4,355	$4,865	$5,517	$5,436	$5,207
Gratiot	$3,790	$3,421	$3,758	$3,966	$3,126
Hillsdale	$3,107	$3,281	$4,235	$3,591	$3,230
Huron	$5,264	$5,493	$7,238	$7,401	$5,915
Ingham	$4,174	$3,621	$3,356	$3,386	$3,230
Ionia	$3,083	$3,165	$2,964	$2,801	$2,571
Iosco	$4,075	$4,565	$4,459	$3,899	$3,808
Kent	$4,029	$3,792	$3,587	$3,796	$3,800
Lake	$5,934	$6,701	$7,500	$6,360	$5,922
Lapeer	$3,437	$4,234	$3,935	$3,825	$3,482
Leelanau	$6,534	$8,062	$9,450	$9,793	$9,175
Lenawee	$4,060	$4,383	$4,403	$3,900	$3,558
Livingston	$4,727	$4,552	$4,799	$4,482	$4,191
Luce	$2,432	$3,056	$3,206	$2,695	$2,923
Mackinac	$5,450	$6,105	$7,219	$6,841	$6,710
Manistee	$4,409	$4,645	$5,021	$4,891	$4,810
Mason	$4,234	$8,021	$7,420	$7,526	$7,345
Mecosta	$3,176	$3,261	$3,568	$3,581	$3,366
Menominee	$2,809	$2,465	$3,288	$3,314	$3,235
Midland	$6,884	$6,264	$7,187	$6,177	$5,927
Monroe	$3,983	$5,304	$5,208	$5,729	$6,185
Montmorency	$6,638	$8,013	$7,272	$6,395	$5,861
Muskegon	$3,513	$3,241	$3,049	$2,899	$2,831
Ogemaw	$5,239	$4,463	$5,536	$4,831	$4,481
Osceola	$4,301	$4,135	$5,121	$4,356	$4,014
Otsego	$5,385	$6,784	$7,724	$7,995	$7,318
Ottawa	$3,725	$3,883	$4,222	$4,448	$4,333
Presque Isle	$4,541	$5,138	$5,652	$5,218	$5,004
Saginaw	$4,512	$4,385	$3,919	$3,597	$3,321
St Clair	$5,144	$5,467	$5,115	$5,378	$5,118
Tuscola	$3,874	$3,494	$4,130	$4,341	$3,320
Van Buren	$3,709	$3,177	$3,676	$3,618	$3,422
Sample	$4,162	$4,226	$4,249	$4,210	$4,039

Source: State Tax Commission Annual Reports
** Index 1970 = 100.0

If per capita SEVs are adjusted for inflation (Table 4.7), there has been almost no change in per capita values. The 1970 average adjusted per capita SEV of $4,162 is slightly above the 1987 per capita SEV of the sample counties, $4,039. Figure 4.6 shows that when inflation is taken into account, the property tax bases of sample counties has remained unchanged over a 17-year period. The lack of real growth in the tax base, combined with the loss of federal revenue sharing, in part explains the upward trend in millage rates for the sample counties.

4.5.3 County Millage Rates

The yield of the property tax is a function of both the tax base (SEV) and millage rates. County government levies three types of millage: allocated, extra-voted and debt retirement.

Allocated millage is often referred to as constitutional millage. Article IX, Sec.6 limits the maximum ad valorem taxes without a vote of the people to 15 mills. Voters in a county may move the limit up to 18 mills. Allocated millage is divided between the county, townships and school districts. The maximum operating millage, the sum of the operating millage of school districts, townships and county, cannot exceed 50 mills. The 15 constitutional mills are allocated between the recipient units by the county tax allocation board or by voters can who "fix" the millage split for a period up to 20 years[4].

Seventy of Michigan's 83 counties have adopted fixed allocated millage, including 35 of the 40 sample counties in the research sample (Table 4.8).

Table 4.8

County Millage Rates **

COUNTY	1970	1975	1980	1985	1987
Group I					
LUCE	10.500	12.000	9.400	9.400*	9.052*
MONTMORENCY	5.994	5.000	5.750*	5.750*	5.750*
LAKE	7.750	7.600	6.459	7.320*	7.320*
ALGER	8.250	6.500	7.150	7.150*	7.150*
CRAWFORD	9.310	7.100	7.250	6.720	6.800
MACKINAC	5.350	5.250	4.500	4.494*	4.500*
BENZIE	7.400	6.020	5.150	5.150*	5.290*
PRESQUE ISLE	6.000	5.000	5.740	5.140*	5.990*
LEELANAU	4.202*	4.200*	4.240*	4.620*	5.100*
Average	7.195	6.520	6.180	6.194	6.328
Group II					
OTSEGO	6.000	5.100	4.300*	4.550*	4.550*
OGEMAW	6.500*	7.200*	6.700*	5.728*	6.250*
GOGEBIC	11.280	9.000	7.660	7.700*	7.700*
OSCEOLA	6.030	6.000	5.500	5.500*	6.000*
GLADWIN	8.500	7.750	7.746*	7.725*	7.829*
MANISTEE	8.640	6.100	5.550	5.830*	5.830*
CLARE	6.050	5.500*	5.500*	5.500*	5.500*
Average	7.571	6.664	6.137	6.076	6.237
Group III					
MENOMINEE	6.860	7.500	7.474*	7.500*	7.500*
MASON	6.450	5.310	5.376	5.500	5.550
IOSCO	5.050	4.690	4.500	4.500*	4.500*
HURON	4.820*	4.350*	4.500*	4.520*	5.020*
MECOSTA	8.250	7.250	5.859	5.962	5.943*
BRANCH	6.750	7.750	5.810	6.250*	6.250*
GRATIOT	5.450*	5.900*	5.665*	5.800*	5.800*
HILLSDALE	6.350	7.090	5.091*	5.750*	5.750*
CASS	5.500*	7.000*	5.762*	6.050*	6.050*
Average	6.164	6.315	5.560	5.759	5.818
Group IV					
IONIA	5.350	5.330	4.689	5.170	5.200
GRAND TRAVERSE	6.450	6.750*	6.227*	5.759*	5.900*
VAN BUREN	5.150	5.650	6.650*	6.650*	7.250*
TUSCOLA	5.250*	4.200*	4.200*	4.900*	5.400*
LAPEER	6.850	5.900	5.384	5.395*	5.173*
MIDLAND	6.900*	6.800*	4.300*	7.000*	7.350*
LENAWEE	5.750*	5.750*	5.690*	5.750*	5.750*
Average	5.957	6.238	5.306	5.803	6.003

Table 4.8

County Millage Rates **

COUNTY	1970	1975	1980	1985	1987
Group V					
LIVINGSTON	4.790	5.250	5.388	5.750	5.730
MONROE	5.250	5.370	5.450	5.330	5.840
ST. CLAIR	6.500	5.980	6.157*	6.470*	6.570*
MUSKEGON	6.400	6.700*	6.310*	6.400*	6.200*
OTTAWA	4.500	4.580	4.310*	4.400*	4.397*
Average	5.488	5.576	5.523	5.670	5.747
Group VI					
SAGINAW	5.700	5.500*	5.660*	6.660*	6.660*
INGHAM	7.360*	8.800*	7.410*	7.834*	7.130*
KENT	5.800	4.800	4.758	4.800*	4.774*
Average	6.286	6.367	5.943	6.431	6.188
Sample Average	6.531	6.238	5.780	5.959	6.057

* County Has Fixed Allocated Millage
** Total Mills Levied: include allocated and extra-voted.

Source: F65 Reports - Michigan Department of Treasury
State Tax Commission Annual Levy Reports: 1970 and 1987

The movement to adopt fixed millage has been gradual in the sample counties. In 1970, nine counties had voted fixed millage. The number of counties increased to 13 in 1975, 21 in 1980, 34 in 1985 and to the present number of 35 by 1987. The adoption of fixed allocated millage reduces budget uncertainty and transactions costs, both economic and political, for the involved units. The allocation process required if the county has not adopted fixed millage is both tedious and politicized. The various representatives from the taxing jurisdictions attempt to claim their share of the millage that is not subject to voter approval. The stakes are high -- a redistribution of 0.1 mill represents substantial revenue for the recipient unit of government. The fixing of allocated millage eliminates the budget uncertainty, since receiving units are guaranteed the same amount of allocated millage each year instead of awaiting the decision of the tax allocation board.

At present, ten counties have adopted a rate higher (16-18 mills) than 15 mills. Otsego County has fixed their rate below the 15 mill rate.

County millage rates declined between 1970 and 1980 but edged upward between 1980 and 1987 (Table 4.9). The average millage rate for the sample counties totaled 6.531 mills in 1970. By 1975, the average rate had decreased to 6.238 mills. The downward trend continued and by 1980 the average millage rate dropped by 0.458 mills to 5.780. The rate increased to 5.959 mills in 1985 and edged upward to 6.057 by 1987.

Table 4.9

County Millage Rates

County Group	1970	1975	1980	1985	1987
I	7.195	6.520	6.182	6.194	6.328
II	7.571	6.664	6.137	6.076	6.237
III	6.164	6.315	5.560	5.759	5.818
IV	5.957	5.768	5.306	5.803	6.003
V	5.488	5.576	5.523	5.670	7.740
VI	6.286	6.637	5.943	6.431	6.188
Sample	6.531	6.238	5.780	5.959	6.057

n=40, all time periods

Overall, Group I counties levied the highest millage (6.328) in 1987, but the variation is substantial, ranging from a high of 9.052 mills for Luce County, the smallest county in the sample, to a low of 5.1 mills for Leelanau County. Leelanau also had the highest per capita SEV in the sample, therefore, the relatively high tax base and lower tax rate still yields an above-average revenue. Group V counties, with an average millage rate of 5.747 represents the lowest millage average.

Counties may levy additional operating millage with a vote of the electorate. The number of counties in the sample levying extra-millage has increased from 18 in 1980 to 23 in 1987. Extra-voted millage data was unavailable for 1970 and 1975.

The upward movement in the average millage rates of county government is not surprising in light of the previous discussion related to the "millage equivalent" loss attributed to federal revenue sharing. The lack of growth in county tax bases places added pressure on decision-makers to go to voters for additional millage in order to maintain or expand county services. The purpose of the extra-voted millage can be specified or "targeted," in the election. As noted in Chapter 3, new constituencies have emerged in county government, such as senior citizens, who have been successful in claiming targeted millage to support services for their membership. Targeted millage limits the budgeting authority of the county board, since the service area has a guaranteed claim on the county budget. The county electorate appears to be reluctant to approve general operating millage increases for county government without assurances that the added tax dollars are targeted for a specific service, e.g., road patrol, medical care facility operation, emergency medical services and senior citizens. The movement to targeted extra-voted millage influences the structure of county government and influences the behavior and expenditure decisions of the county policy-makers The electorate, either through rejection or approval of extra-voted millage questions, assumes a role in the allocation of the county budget which previously was the domain of the elected commissioners. Counties operating under the tax allocation board still face uncertainty over their millage share. The political process of negotiating the millage split increases the county's exposure to influences outside of the courthouse.

4.6 Summary

Taxes, especially the property tax, continue to be the primary general fund revenue source for county government. Based on the 40-county sample examined, taxes accounted for 57.5% of general fund revenues in 1987, a drop from 58.9% in 1980. Counties are increasing their reliance on intergovernmental fund revenue, mainly from state government. Intergovernmental revenue moved from 16.7% to 19.7% of total general fund between 1980 and 1987. This increasing reliance is consistent across all county population groups. Service charges and fees have remained relatively constant, contributing between 9 and 10.8% on average over the seven-year period. Counties with populations under 200,000, however, exhibited an increasing reliance on service fees and charges between 1980 and 1987. General fund revenue earned from interest, rents and reimbursements declined over the seven-year period reflecting decreasing interest rates. Interfund transfers also decreased over the seven-year period, with the largest decrease occurring between 1985 and 1987. This downward trend, in all probability, resulted from the lack of federal revenue sharing dollars available for transfer to the general fund.

Despite a 54.1% increase in per capita general fund revenue for the sample counties and a 59.4% for the "14 standard" counties over the 1980 to 1987 period, per capita revenues on an inflation adjusted basis grew only 7.4% and 11.0% respectively (excluding federal revenue sharing). Intergovernmental revenue increases, primarily from state government, accounted for the largest share of per capita revenue increases. The establishment of new cost sharing arrangements for the courts and mental and public health provided a substitute for local-generated revenues. The passage of the Headlee amendment in 1978, which required state government to share 41.6% of state revenues with local governments, provided additional intergovernmental revenues to county governments.

Federal revenue sharing, though not considered a general fund revenue but finding its way into the general fund through the "transfer from other funds" category, was an important revenue source for the sample counties, contributing a high of 10.7% of revenue in 1975 and dropping to a low of 7.5% in 1985 which reflected inflation erosion and decreasing appropriations from the federal government. Converted to a millage equivalent basis, FRS grants contributed an average 0.66 mills to sample counties, a rate above the state average. Counties with lower per capita personal incomes had the highest equivalent millage losses compared to county groups with higher per capita incomes. State equalized values for the sample counties increased in real terms, on average, 13.3% over the period 1970 to 1987. However, nine counties actually experienced negative growth in the tax base when measured on an inflation adjusted basis. Equated on a per capita basis in real terms, state equalized values for counties are at the same level as in 1970. The lack of real growth has prompted increases in county millage rates in an attempt to recapture lost federal revenue sharing dollars and to meet increasing service demands. Millage rates for the sample counties decreased from a high of 6.53 mills in 1970 to a low of 5.78 mills in 1980, but have moved upward since 1980 to 6.05 mills in 1987. The increase in the number of counties moving to fixed allocated millage has been substantial.

Chapter 4

Footnotes

1 Revenue and expenditure data is converted from nominal to real terms through the use of the Department of Commerce, Bureau of Economic Analysis's "implicit price deflator for state and local services," indexed to 1970 = 100.0 (Economic Report of the President, Table b-3, p. 313, 1989).

2 Counties comprising the "standard county group" are: Benzie, Branch, Cass, Hillsdale, Huron, Iosco, Leelanau, Midland, Otsego, Ottawa, Saginaw and Tuscola.

3 The Industrial Facilities Tax (Public Act 198, 1974) and the Commercial Facilities Tax (Public Act 255, 1978) for all practical purposes can be considered a property tax. Technically, when units of government (city village or township) grant an industrial exemption certificate for plant rehabilitation or expansion, only one-half the value of the facility is subject to ad valorem taxation. The firm in receipt of the exemption certificate pays a lower Industrial Facility Tax instead of the property tax. The same procedure applies to the Commercial Facilities Tax. The granting of commercial or industrial facility exemption certificates directly impacts county revenues since the yield of the property tax from the recipient firms drops by 50% (Michigan Citizen Research Council, 1987, p. 12-13).

4 The tax allocation board is comprised of: the county treasurer, the intermediate school superintendent, a representative from the largest school district in the county (unless the county population is under 10,000 in which case the probate judge appoints the representative), a citizen-at-large appointed by the probate judge, a member appointed by the county board of commissioners who is not official of any county or local governmental unit, a township supervisor selected by a majority of the township supervisor and a member representing the three smallest school districts in the county (VerBurg, 1987, p.162-163).

Chapter 5

County General Fund Expenditures 1970 - 1987

5.1 Introduction to County Government Expenditure Analysis

Nominal general fund expenditures for the 40 sample counties totaled $317 million in 1987, representing a 6.7% increase over 1985. The 40 counties registered a $109 million increase in general fund expenditures between 1980 and 1987 period. On an inflation adjusted basis (indexed to 1970 = 100.0), general fund expenditures increased only $5.5 million or 5.5%, during the 1980 to 1987 period. Total general fund expenditures ranged from a low of $978,000 (Luce) to $45 million (Kent) for the 1987 fiscal year. Per capita expenditures exhibited a high degree of variance, ranging from a high of $250 (Crawford) to a low of $73 (Ottawa). Inflation adjusted, general fund per capita expenditures ranged from $79 to $23 in 1987, $34 to $63 in 1985 and $31 to $66 in 1980.

The analysis of general fund expenditures is divided into two primary approaches. A general comparison by the six county population groups, utilizing comparative means (averages), on both nominal and inflation adjusted (real) basis, is presented for seven time periods: 1970, 1975, 1980, 1985 and 1987.

Revenue and expenditure data was only available from 14 sample counties in 1970 and 18 counties in 1975. Data for all sample counties was obtained for 1980 and 1985. Total general fund revenue and expenditure data was available for all 40 counties in 1980, 1985 and 1987. However, detailed office expenditure data was unavailable for Hillsdale and Manistee counties in 1987.

Due to the change in sample size for the time periods that may contribute to variance in expenditures, both between counties and over the time periods, a standard 14 county group was constructed for all seven time periods for which expenditure data was available. The standard county group results will be displayed in appropriate tables and referred to as "standard."

The analysis examines both total general fund expenditures and expenditures for selected county service categories, including legislative, judicial, general government, health, welfare and recreation, transfers out (appropriations to other agencies) and "other" for the period 1980 to 1987. The analysis of expenditure data for six county offices: clerk, treasurer, register of deeds, district court, sheriff and county administration, is presented cross-sectionally for five time periods covering the years 1970 to 1987.

The determinants of county expenditures, the second portion of the expenditure analysis, discussed in chapter 6, utilizes ordinary least squares to analyze the variables that influence county expenditures. The analysis attempts to answer the questions: why do expenditures vary between counties? What factors influence expenditures? What structural characteristics are present in county government that serve to constrain or increase expenditures? Can policy-makers influence county government expenditures?

Detailed expenditure and revenue data for each of the counties included in the research sample can be found in Appendix E.

An analysis of county government expenditures would be incomplete without examining the output of county government. Just as a wide variation occurs in per capita expenditures, variance in output is observed between counties. Chapter 7 identifies and compares the output of selected county offices.

5.2 Overview of General Fund Expenditures: Sample Counties

General fund per capita expenditures for the sample counties increased in nominal terms from $27.96 to $117.38 from 1970 to 1987, a 313.8%increase. Adjusting for inflation, average per capita expenditures increased 31.4%, from $27.96 to $37.29, for the sample counties. Per capita expenditures for the standard group of counties increased 317.6%, $29.92 to $124.96, a rate slightly higher than the sample counties for the 17-year period. Expressed in constant 1970 dollars, standard counties per capita expenditures increased 32.7%.

Per capita expenditures decline as county population increases, as can be observed from Table 5.1. While economies of scale appear to be present in county government in the production and provision of county general fund services, not all county population groups fit the pattern for each of the five time periods[1]. Variation may be due to incomplete sample in 1970, 1975 and 1987.

Table 5.1

General Fund Per Capita Expenditures

Group	1970 Real	1975 Nominal	1975 Real	1980 Nominal	1980 Real	1985 Nominal	1985 Real	1987 Nominal	1987 Real
I	$40.46	$77.64	$52.96	$144.74	$66.00	$184.34	$63.17	$194.61	$61.82
II	$26.03	$69.05	$47.10	$114.84	$52.37	$148.37	$50.85	$159.51	$50.67
III	$25.28	$49.58	$33.82	$79.40	$36.21	$114.34	$39.18	$118.14	$37.53
IV	$25.01	$44.78	$30.55	$77.01	$35.12	$110.61	$37.90	$121.08	$38.46
V	$29.06	$52.46	$35.78	$78.47	$35.78	$113.95	$39.05	$115.83	$36.79
VI	$29.38	$43.40	$29.60	$67.48	$30.77	$99.02	$33.93	$104.13	$33.08
Sample	$27.96	$48.42	$33.03	$78.53	$35.81	$112.12	$38.42	$117.38	$37.29
Standard	$29.09	$51.48	$35.11	$80.48	$36.70	$113.46	$38.88	$118.88	$37.76

Sample: n=14, 1980; n=18, 1975; n=40, 1980, 1985 and 1987
Standard: n=14, same counties for the seven time periods (see Footnote 2, p.87)
Real: 1970 = 100.0

In 1987, average per capita expenditures ranged from a high of $194.61 for counties with a population under 14,999 to a low of $104.13 for counties with population over 200,000. Lesser populated counties consistently showed higher per capita expenditures compared to more populated counties. During the years 1970 to 1985, Group V counties (100,000-199,999), deviated from the trend. This group exhibited higher expenditures of $4 to $7 over the period. Group IV counties varied from the trend of decreasing expenditures in 1987. Declining expenditures, as population increases are shown in scatter diagrams presented in Figures 5.1 through 5.4.

Figure 5.1

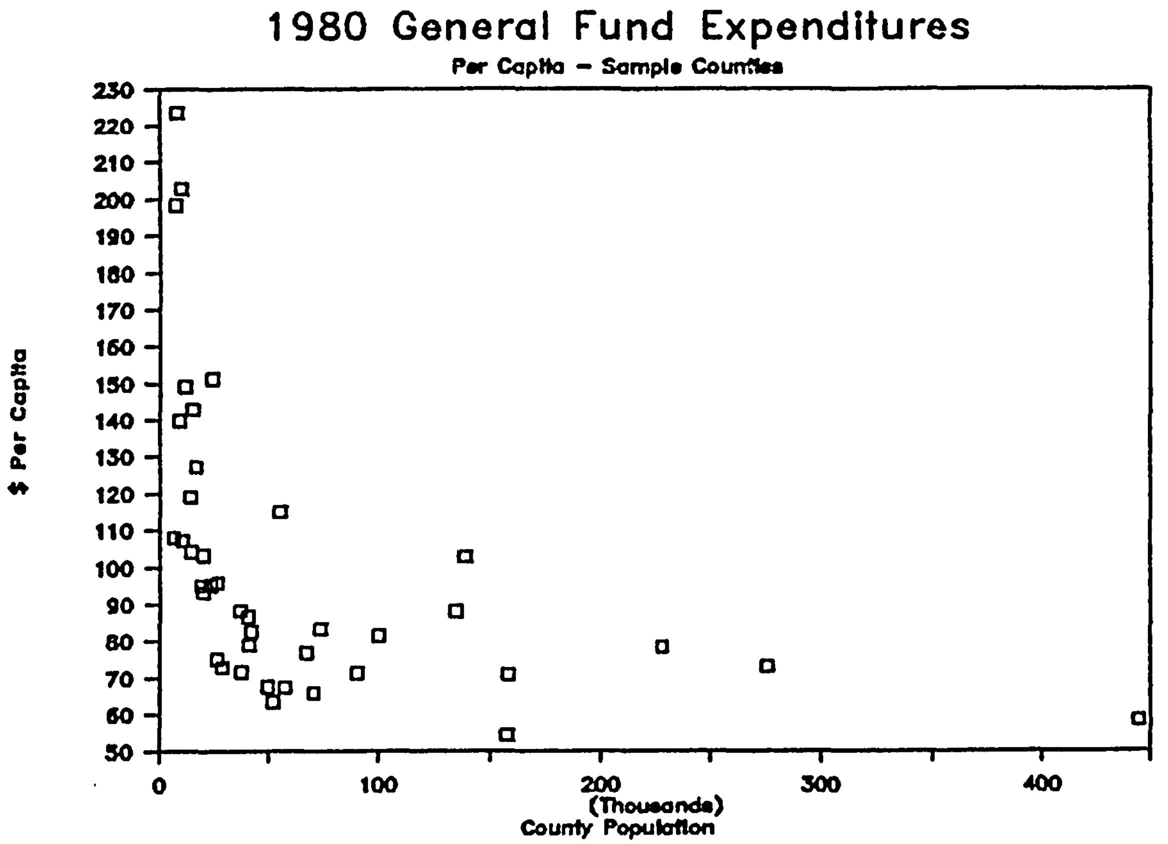


Figure 5.2

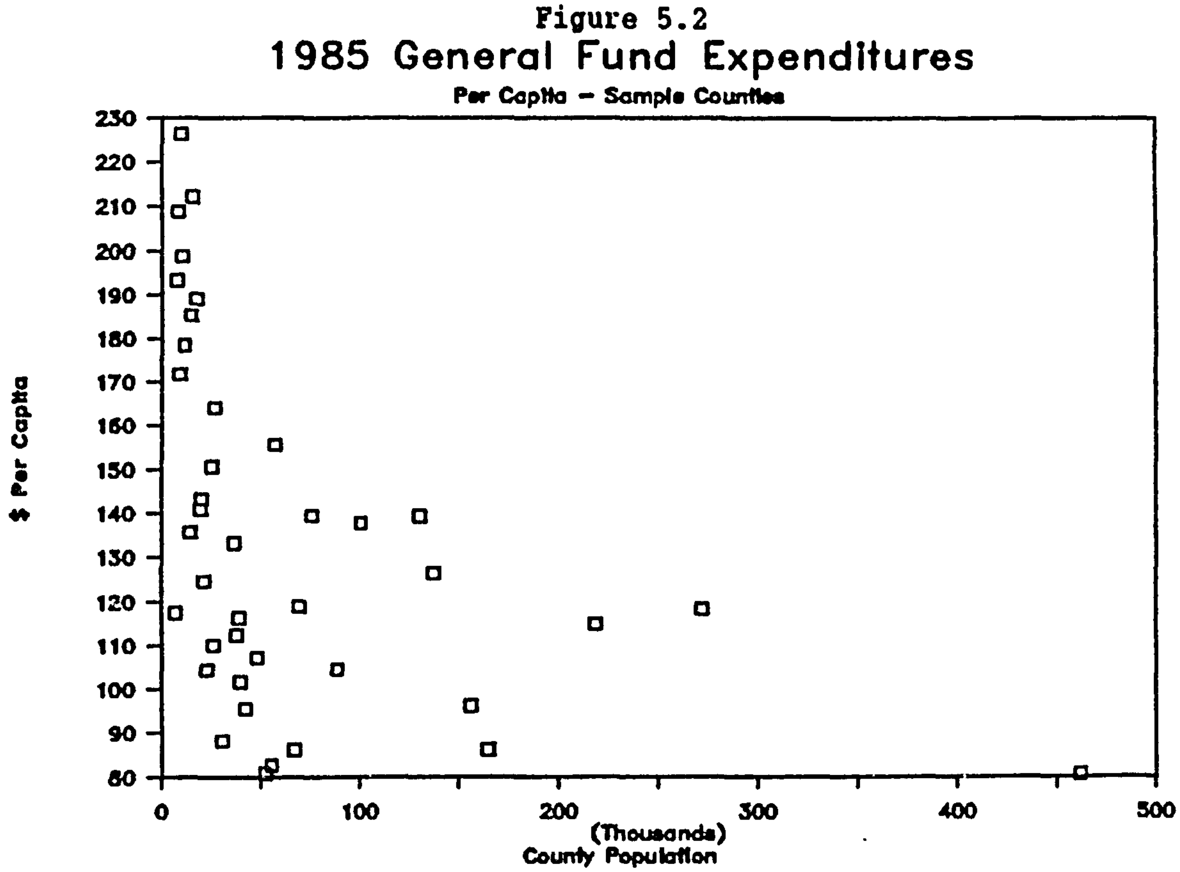


Figure 5.3

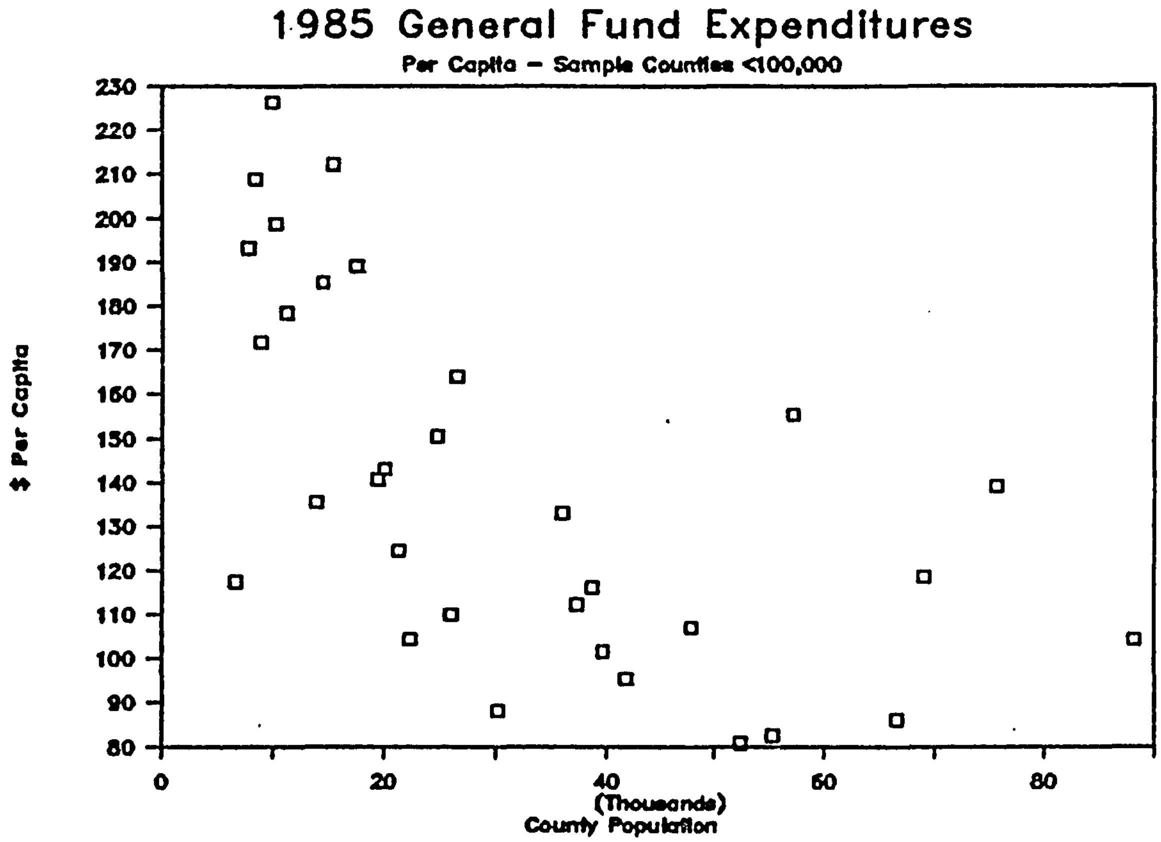
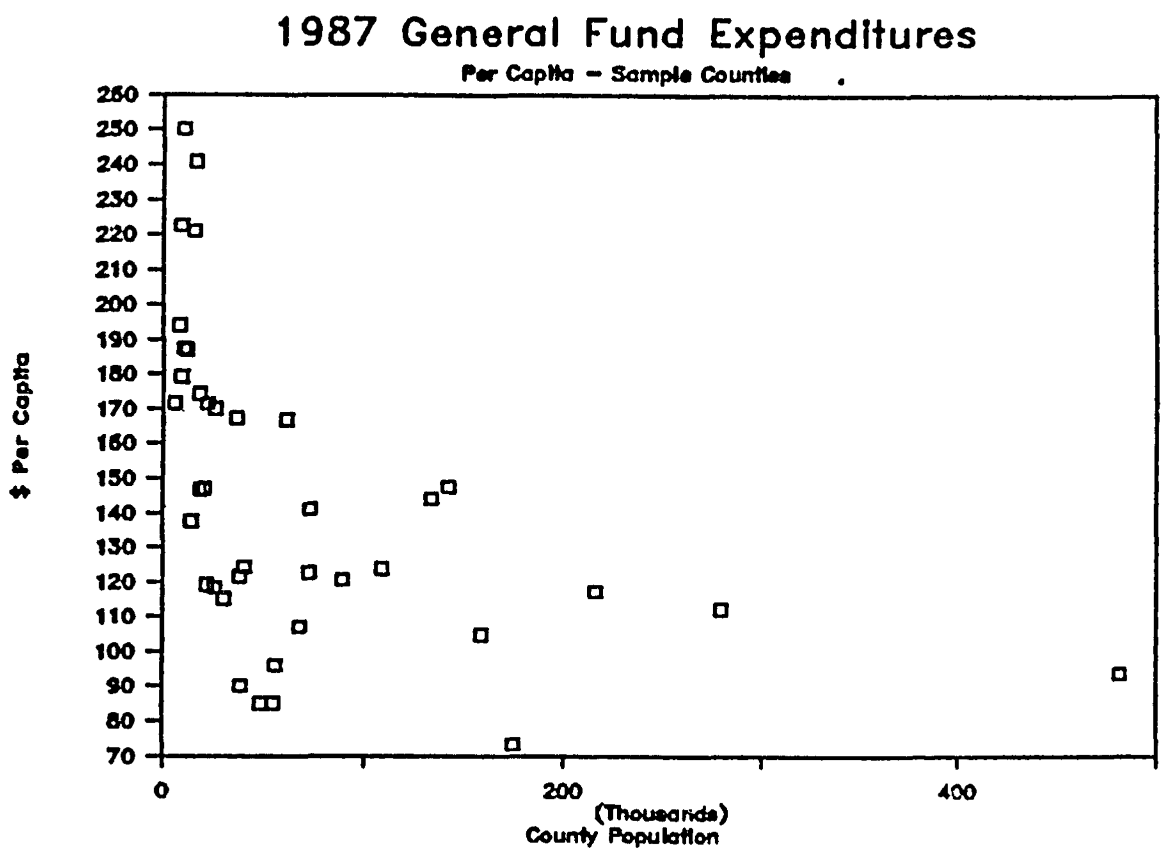


Figure 5.4



In Figure 5.1, the distribution of per capita expenditures data for 1980 in the 40 sample counties ranges from a high of $223 (Otsego) to a low of $58 (Kent). The expenditure trend is downwardly sloped and curvilinear in relationship. Scatter diagrams for 1985 are presented in two different formats. Figure 5.2 shows expenditure data for the entire sample. Figure 5.3 represents only counties under 100,000 in population in order to provide an improved view of the smaller counties which are tightly clustered in Figure 5.2. While the expenditure trend is clearly downward, a higher dispersion from the mean is evident with five counties (four above the expenditure trend and one below). The same downward trend is evident in Figures 5.2 (1985) and 5.4 (1987). However, Ottawa County (Group V) displays a lower per capita expenditure for each of the three times periods (1980, 1985 and 1987), compared to Kent County, which has a greater population of 300,000. Ottawa County reduced expenditures by $1.3 million in 1987 compared to 1985 while at the same time, expenditures in Kent County increased $7.9 million. Kent County's general fund revenue exceeded expenditures by $5.1 and $5.5 million for 1985 and 1987 respectively, whereas Ottawa County's general fund revenue exceeded expenditures by $822 thousand in 1985 and $4.9 million in 1987. Since expenditures declined in Ottawa County between 1985 and 1987 and general fund reserve increased, this suggests that policy-makers either made a decision to substantially reduce expenditures in 1987 or the 1985 expenditures were for some reason substantially higher than preferred by citizens.

5.3 Expenditure Categories

General fund expenditures can be aggregated into seven broad categories: legislative, judicial, general government,[2] public safety, health, welfare and recreation,[3] transfer to other agencies,[4] and "other."[5] Expenditures for the courts, public safety and transfers (appropriations) to county agencies have increased as a percent of total general fund expenditures, while expenditures for general government, health, welfare and recreation and "other" have decreased relative to other cost centers over the 1980 to 1987 period.

5.3.1 Legislative

While much media attention is focused on the costs associated with maintaining county policy-makers, evidence suggests that expenditures associated with funding county boards of commissioners have declined over the seven-year period. Legislative expenditures, as a percent of all general fund expenditures have declined for the sample from 1.7% to 1.5% between 1980 and 1987, as displayed in Table 5.2.

Table 5.2

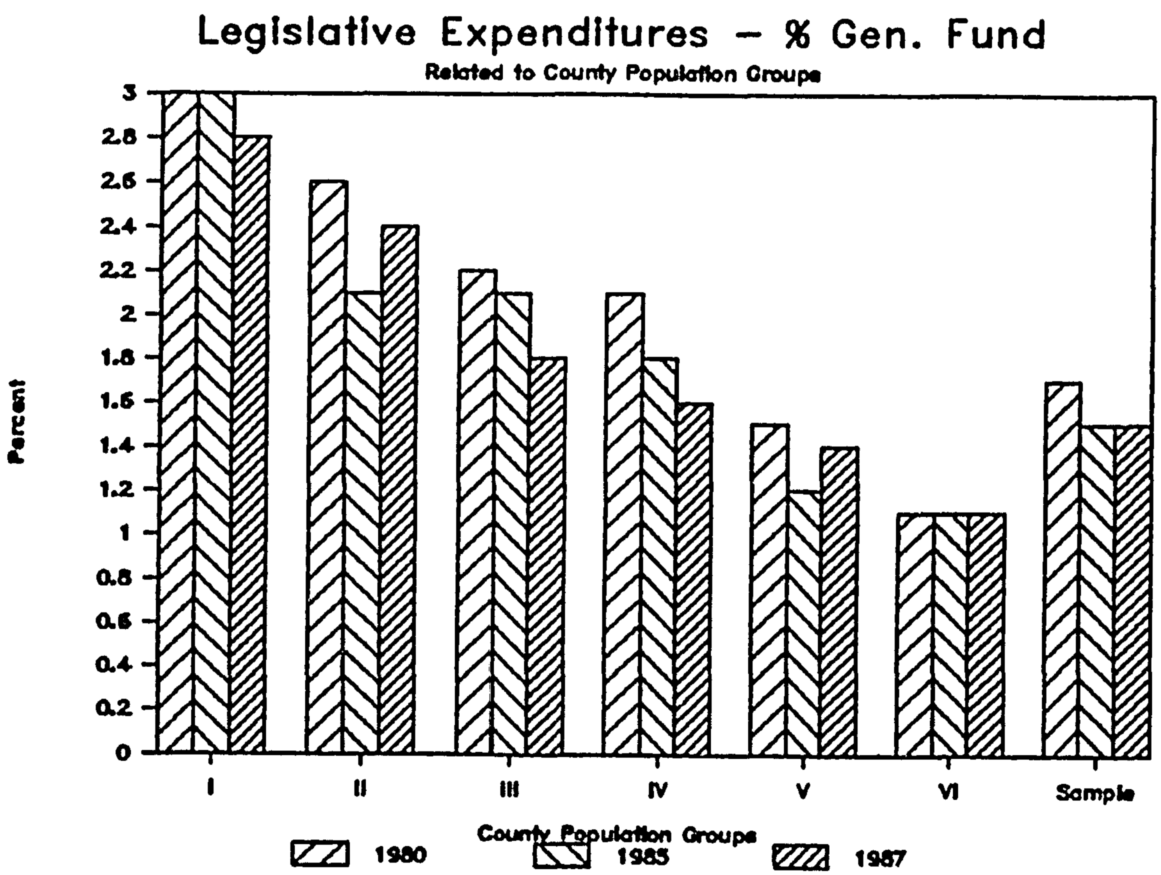
Legislative Expenditures As A Percent of Total General Fund

County Group	1980	1985	1987
I	3.0	3.0	2.8
II	2.6	2.1	2.4
III	2.2	2.1	1.8
IV	2.1	1.8	1.6
V	1.5	1.2	1.4
VI	1.1	1.1	1.1
Sample	1.7	1.5	1.5

n=40, 1980 and 1985; n=38, 1987

Expenditures, as a percent of general fund expenditures, for the the legislative function in county government decreases, as county size increases. Since the size of county boards are fixed for a ten year period and most commissioners are part-time, declining percentage share is not surprising. Figure 5.5 provides a graphic illustration of declining percentage share over the six county groups.

Figure 5.5



5.3.2 Judicial

According to the 1963 Michigan Constitution, all courts are organized under, the Supreme Court. Funding for the courts is provided by both county and state government, with county government bearing a larger proportional share. Legislation has been passed to move to full state funding of all courts. The first stage of the funding plan was enacted in 1981 for Wayne County. Due to state budget constraints, other counties have not been included under the state funding plan. However, state government has provided partial funding for the salaries of judges and established cooperative reimbursement programs for the county prosecutor, friend of the court and probation departments. County government has the responsibility for funding the circuit, probate and district court. The friend of court, while under the jurisdiction of the circuit court, is considered a separate cost center in county governmental accounting.

The courts average budget share of county general fund increased from 16.6% in 1980 to 17.8% in 1987 for the sample counties. All sample groups exhibited increasing percentage cost shares for the courts except Group VI. In Group VI, costs, as a percent of the total general fund budget, decreased from 18.6% to 18.0% during the 1980 to 1987 period (Table 5.3). In 1987, courts consumed the largest budget share in Group V counties (100,000- 199,999).

Group VI total expenditures for operating the district court are understated since each of the three counties in Group VI has both county funded district courts and city funded district courts. When a county has multiple district courts, only the costs attributed to county government are included in the analysis, thereby understating total costs of operating district courts in the counties. The state supreme courts determines the number of district courts established in a county. While every county funds all or part of a district court,

Table 5.3

Judicial Expenditures As A Percent of Total General Fund

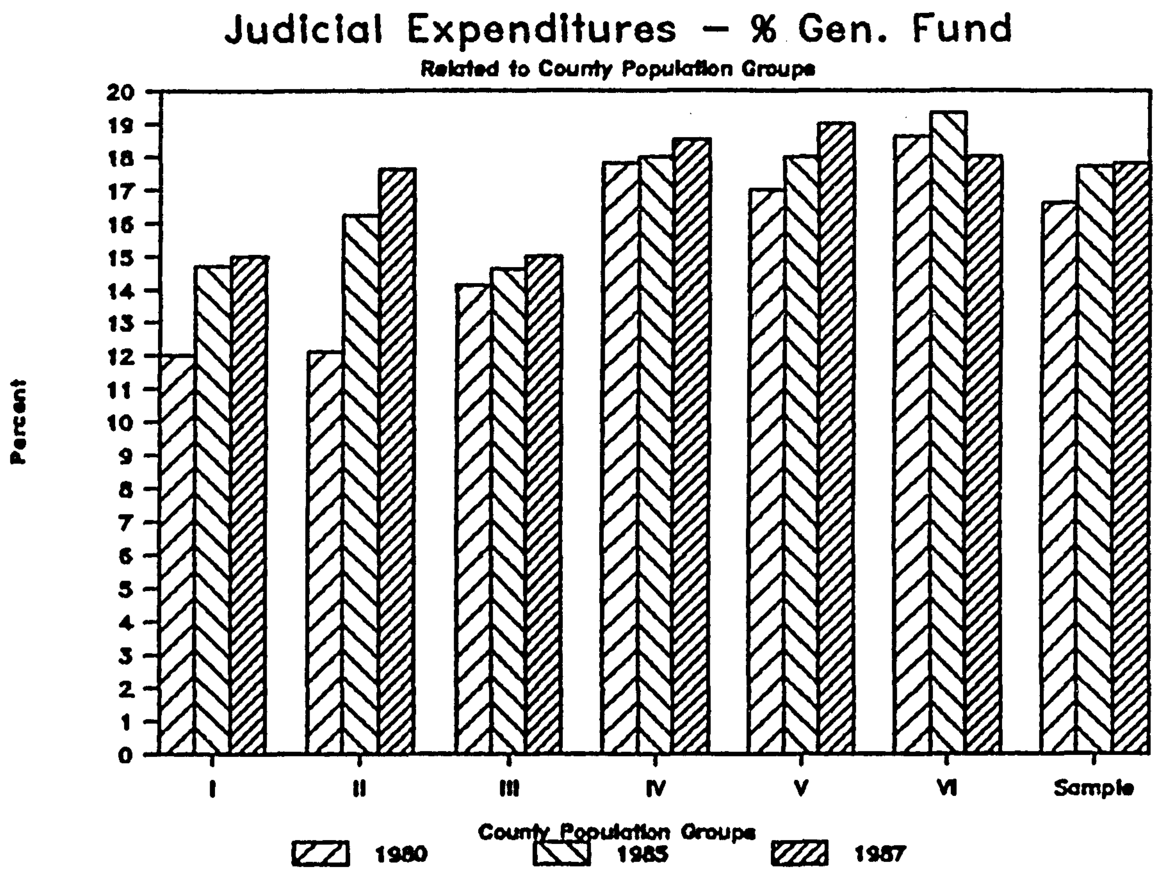
County Group	1980	1985	1987
I	12.0	14.7	15.0
II	12.1	16.2	17.6
III	14.1	14.6	15.0
IV	17.8	18.0	18.5
V	17.0	18.0	19.0
VI	18.6	19.3	18.0
Sample	16.6	17.7	17.8

n=40, 1980 and 1985; n=38, 1987

only selected cities operate district courts. If the court is organized and funded by the city, a portion of the revenues derived from the court operation remain with the city's general fund.

Courts do not exhibit economies of scale over the entire range of counties. As population density increases, crime tends to increase along with the potential for additional expenditures for law enforcement and courts to handle larger case-loads Figure 5.6 shows the percentage of budget share consumed by all judicial expenditures for the years 1980 to 1987. Judicial expenditures in Group III counties (25,000-49,999) consume the smallest percentage share relative to the other five sample groups. Group V counties (100,000-199,000) account for the largest budget share of the six sample groups and counties in the group have exhibited the largest increase over the seven years.

Figure 5.6



5.3.3 General Government

The constitutional offices of clerk, treasurer, register of deeds and prosecutor fall under the category of general government. County administration, equalization, cooperative extension, drain office, data processing, elections and building and grounds are also considered general government services. General government expenditures, as a percent of total general fund expenditures, increased on average between 1980 and 1985, but decreased during the next time period (Table 5.4). The decline after 1985 can be attributed to two factors -- increasing budget demands of the courts and law enforcement and declining revenues, especially the loss of federal revenue sharing.

Table 5.4

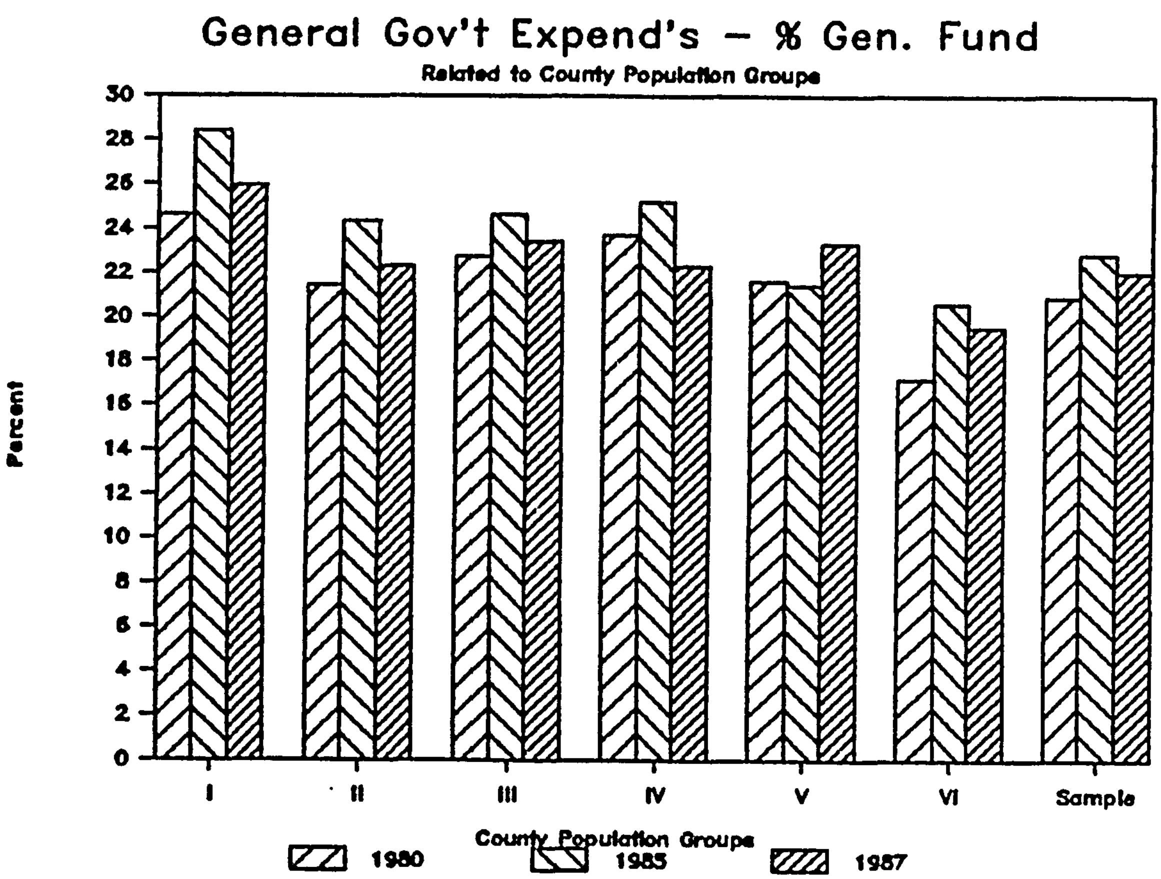
General Government Expenditures As A Percent of Total General Fund

County Group	1980	1985	1987
I	24.6	28.4	25.9
II	21.4	24.3	22.3
III	22.7	24.6	23.4
IV	23.7	25.2	22.3
V	21.6	21.4	23.3
VI	17.2	20.6	19.5
Sample	20.9	22.8	22.0

n=40, 1980 and 1985; n=38, 1987

Group V is only group that exhibited increasing general budget share over the seven year period. Group I counties displayed the largest percentage decrease. The smallest counties also allocated the largest percentage share to general government services relative to the five other county groups. The larger general government percentage share attributed to smaller counties could be the result of less budget pressure from other cost centers, such as the courts and health and welfare. Smaller counties are often involved in regional or district service programs, such as public and mental health and shared courts which permits the involved counties to spread overhead costs over a larger population base, thereby decreasing costs for participating counties. Transfers to other county agencies such as social services, medical care and child care, also decreases budget pressure on decreases budget pressure on general government services of smaller counties. Figure 5.7 displays percent of general fund data for the six county population groups. Group V counties not only had an increasing budget share for general government expenditures but, as discussed in the two previous expenditure areas, exhibited increasing budget shares for legislative and judicial. The increasing budget share has been at the expense of transfers to other county agencies and percentage expenditure decreases in health and welfare.

Figure 5.7



Either the reporting of expenditure categories changed for counties in Group V or political preferences for expenditures changed over the time period examined. County audit data would be necessary to determine the exact nature of the shift in expenditure categories for this group of counties.

5.3.4 Public Safety

Public safety, or protective services includes the sheriff, corrections (jail), planning and zoning, marine safety and office of emergency preparedness. However, sheriff, marine and jail expenditures account for 85 to 90% of the public safety category. In 1987, sheriff expenditures, which include expenditures for road patrol, marine safety, court security and corrections, accounted for 23.7% of total county general fund expenditures across the sample. Public safety represents the single largest expenditure category in the sample county governments accounting over 26.4% in 1987 (Table 5.5). The 1987 percentage share ranged from a high of 27.1% for Group I counties to a low of 25.7% in Group VI, the most populated counties in the sample. Group I is the only group that displayed a percentage share decrease for public safety in 1987 compared to 1985 budget data.

If only sheriff and jail expenditures are calculated as a percentage of total general fund expenditures, the range of budget share varies from a low of 11.0% for Luce County to a high of 29.6% for Kent County (Appendix E). Factors impacting on increasing expenditure shares for public safety are presented in the analysis of selected county offices. If public safety expenditures are combined with court expenditures, the two categories account for 44.2% of county general fund expenditures. Public safety and court expenditures may move together up to some point. Added law enforcement capacity may translate into added enforcement, arrests and, investigations, which in turn may result in added court traffic and requests for additional court staffing.

Table 5.5

Public Safety Expenditures As A Percent of Total General Fund

County Group	1980	1985	1987
I	25.3	27.9	27.1
II	19.4	25.2	25.9
III	24.3	24.6	26.7
IV	27.1	25.3	26.4
V	26.0	24.9	27.0
VI	19.7	24.6	25.7
Sample	23.5	25.0	26.4

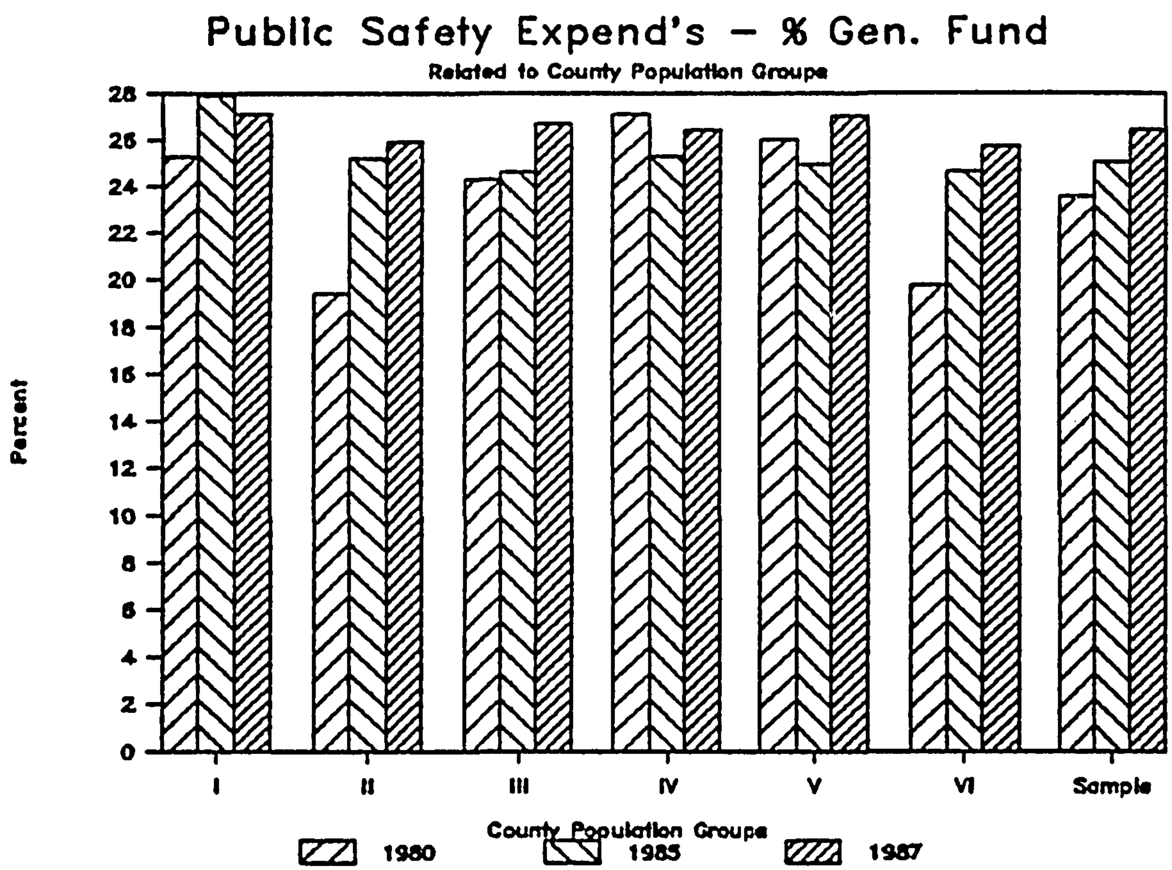
n=40, 1980 and 1985; n=38, 1987

To obtain an accurate picture of law enforcement and court expenditures, the county prosecutor expenditures should be added to the cost category. The rationale is that a majority of the prosecutor's time is spent in criminal law. For a medium size county such as Grand Traverse, 52% of all general fund expenditures are attributed to the courts, law enforcement and the county prosecutor.

Figure 5.8 graphically represents percentage expenditure changes over three time period for public safety.

The graph shows that public safety expenditures as a percent of total general fund expenditures are fairly consistent across all county population groups.

Figure 5.8



An examination of the expenditures for corrections or the county jail will provide additional insight into public safety expenditures. This cost contributor to county government expenditures will be examined when dealing with the expenditure analysis for the sheriff's office (section 5.5.5). Increasing expenditures for county jails has become an important contributor to rising sheriff expenditures.

5.3.5 Health, Welfare and Recreation

County government is involved in providing a variety of health and welfare related activities. Counties have for many years been involved in the recreation business including the provision of parks, boat launch ramps, golf courses and swimming areas for county residents.

The distribution of costs for health and welfare activities have somewhat shifted over the years as state participation in this area has increased. For example, county governments frequently engage in cost sharing arrangements for public and mental health. The social service department activities which were once totally a county funded activity, represents a smaller percentage of the county budget today. The arrangement for mental health activities is somewhat more complex. The state government contributes 90% of the funding for the agency with the balance coming from county government. State law permits the establishment of multi-county public and mental health departments. Both public health and mental health agencies have community boards with oversight responsibilities, including hiring of the director. County government appropriates funds to each agency, but the expenditure decisions are controlled by the agency director with input from the community board, not the county board of commissioners.

In addition to social services and mental and public health, the health and welfare category includes veterans affairs, economic development and the county medical examiner. Expenditures for health, welfare and recreation have decreased in four of the six county population groups over the seven-year period analyzed. Expenditures consumed, on average, 4.6% of the general fund budget in 1987 for the 40 counties. This is down from 6.3% in 1985 and substantially down from 10.6% in 1980.

Smaller counties have shown an upward movement in these expenditures during the 1985 to 1987 period, illustrated in Table 5.6. Group II counties, (15,000-24,999), exhibit the highest percentage allocation for health and welfare expenditures, followed by Group I counties.

Table 5.6

Health, Welfare and Recreation As A Percent of Total General Fund

County Group	1980	1985	1987
I	13.9	8.3	8.5
II	15.6	12.6	12.7
III	11.2	7.3	6.6
IV	11.7	5.0	3.9
V	15.4	3.0	3.1
VI	3.8	7.7	3.4
Sample	10.6	6.3	4.6

n=40, 1980 and 1985; n=38, 1987

One possible explanation for the smaller counties having a higher percentage of general fund expenditures in this area could be the lack of private market substitutes for the publicly provided health and mental health activities, although no data was collected to support the supposition. However, as county population increases in the sample group, the budget share decreases substantially. Alternative reasons for this phenomenon are that the constituencies supporting public and mental health lack political voice to have their preferences heard, the demand for services rendered by the agencies has decreased, or the funding structure in these counties has changed over time.

Recreation expenditures account for a very small percentage of general fund expenditures. County government has the option of organizing parks and recreation services under either a parks commission appointed by the county board of commissioners or the responsibility can be delegated to the county road commission.

Figure 5.9

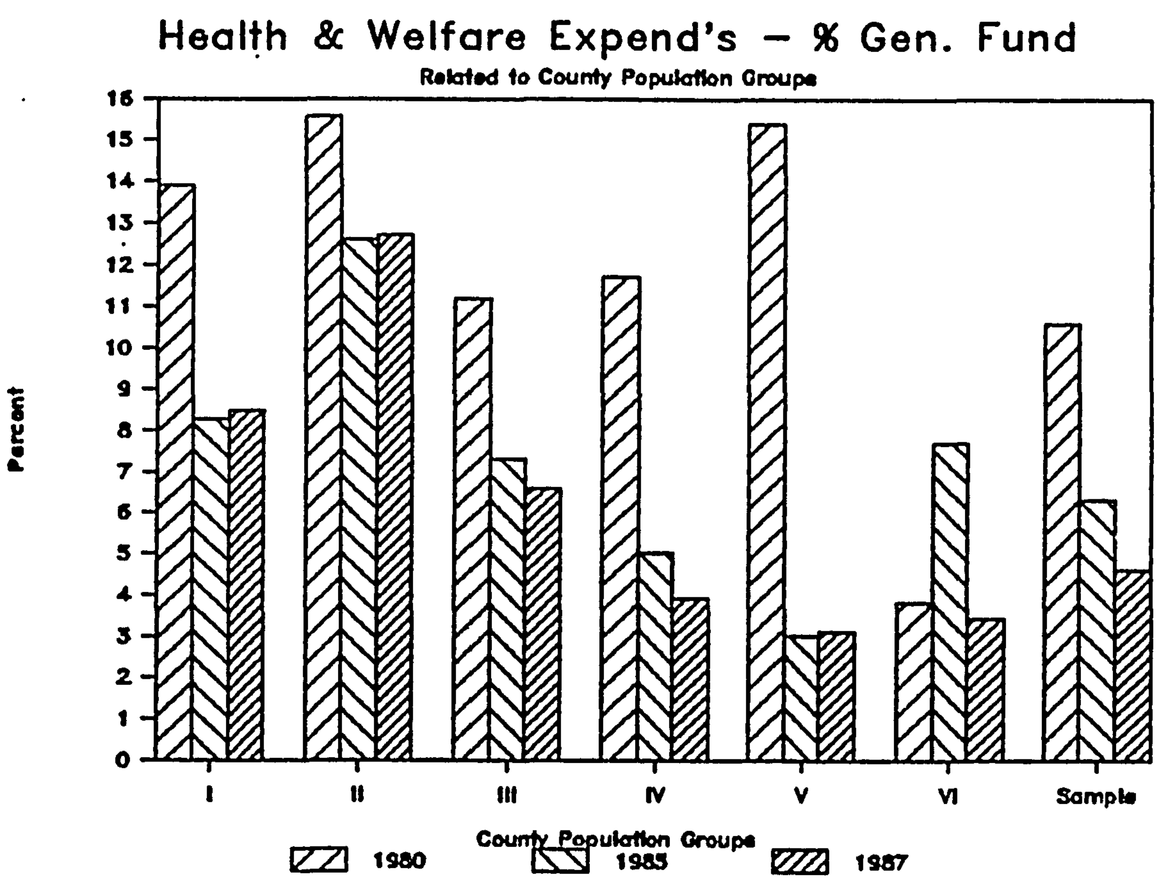


Figure 5.9 captures the variability in budget shares for health, welfare and recreation over a seven year period. Declining budget shares in 1987 are evident for county groups III to VI. The exact cause for the rather large percentage decrease for Group V between 1980 and 1987 was not apparent from budget documents.

5.3.6 Appropriations or Transfers To Other Cost Centers

The third largest expenditure category in county government is represented by transfers to other cost centers such as, child care fund (probate court), medical care facility and department of social services. This accounts for an average of 21.5% of the general fund expenditures in 1987 (Table 5.7).

Table 5.7

Transfers To Other Cost Centers As A Percent of Total General Fund

County Group	1980	1985	1987
I	6.2	7.6	7.4
II	15.0	7.2	8.1
III	13.3	15.6	13.8
IV	7.4	17.4	18.6
V	9.3	24.9	21.2
VI	28.5	25.5	31.1
Sample	15.6	20.4	21.5

n = 40, 1980 and 1985; n=38, 1987

The reporting of transfers to the child care fund, medical care facility and social services, essentially health and welfare type activities, under "transfers to other funds," is due to compliance with the state's uniform accounting and budget requirements. Though county boards control the level of appropriations to the county medical care facility and social services, each of the appropriated activities make their own accounting of expenditures.

The county board of commissioners has limited control over appropriation and transfers for child care mandated by probate court. For example, if a minor child is placed in custody of the court, the probate judge determines the type of service needed by the minor child and the agency or private treatment facility to deliver the service. The incurred treatment and care costs are billed to the county with little recourse for the county board. In essence, though the probate judge determines the level and type of treatment for minor children care, the number of cases referred to probate court is a function of the deliquency rate in the county and the active case investigation of such agencies as social services, the juvenile division of probate court and law enforcement. In part the level of enforcement is a function of the financial resources provided to the agencies or departments by the county board. While county decision-makers can use political persuasion with the probate judge regarding the facilities selected by the judge for treatment of minor children (e.g., low cost versus high cost, or out-of-state versus in-state), the judge still possesses the discretion in adjudicating the case.

The county also incurs costs for the treatment of county residents referred to state institutions, which are reflected in the transfer out category. Both child care service and state institutions costs represent non-board controlled cost centers that interject budgeting uncertainty into county government.

Sample counties exhibited a high degree of variability between county population groups in the transfer out category of expenditures, ranging from a low of 7.4% expenditure share for Group I to 31.1% for the most populated counties in the sample. The increasing expenditure share allocated to the transfer out category as counties increase in size is shown in Figure 5.10.

Figure 5.10

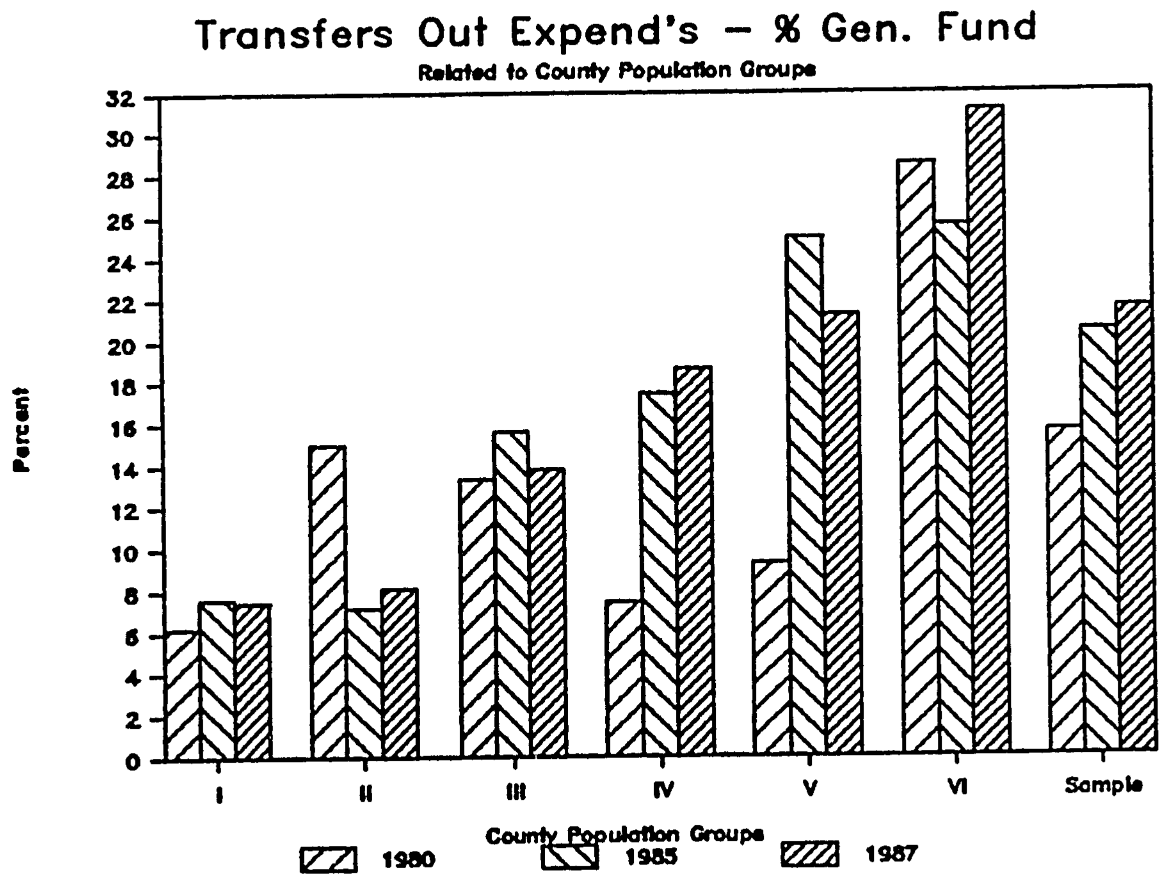


Figure 5.10 indicates, that transfers as a percent of total general fund, rises as county size increases. Do per capita expenditures increase? Table 5.8 shows that 1985 per capita expenditures for

transfers to other cost centers do indeed increase as county size increases, moving upwards from $14.80 for Group I counties to $25.24 for Group VI. Variation is noted however since Group I and Group V counties do not fit the pattern. The exact reasons for the expenditure differences between county groups is not possible from the data. One could hypothesize that larger counties experience a greater demand relative to smaller counties for child care services. Or cost center managers are more successful in obtaining a relative larger share of the county budget due to political budgeting skills. Or costs to provide child care, social services and medical care services are higher in larger counties relative to smaller counties. Or other reasons for which the research was unable to determine.

Table 5.8

1985
Transfers To Other Cost Centers
General Fund Per Capita Expenditures

County Group	Per Capita
I	$14.80
II	10.74
III	18.02
IV	19.20
V	28.35
VI	25.24

Budgeting flexibility of the county board is reduced as the demands for additional expenditures in the transfer out category increase.

5.3.7 "Other" County Expenditures

The category of county general fund expenditures designated as "other" includes public works, debt retirement and fringe benefits (if the costs had not been allocated to personnel costs) attributed to each cost center in the county. The lack of standardized reporting leads to a variation in how counties report costs. Therefore the "other" expenditure category depicts wide variation between each of the analyzed years in Table 5.9. As counties increase in population, expenditures assigned to the "other" category decrease as a percent of total general fund expenditures.

Table 5.9

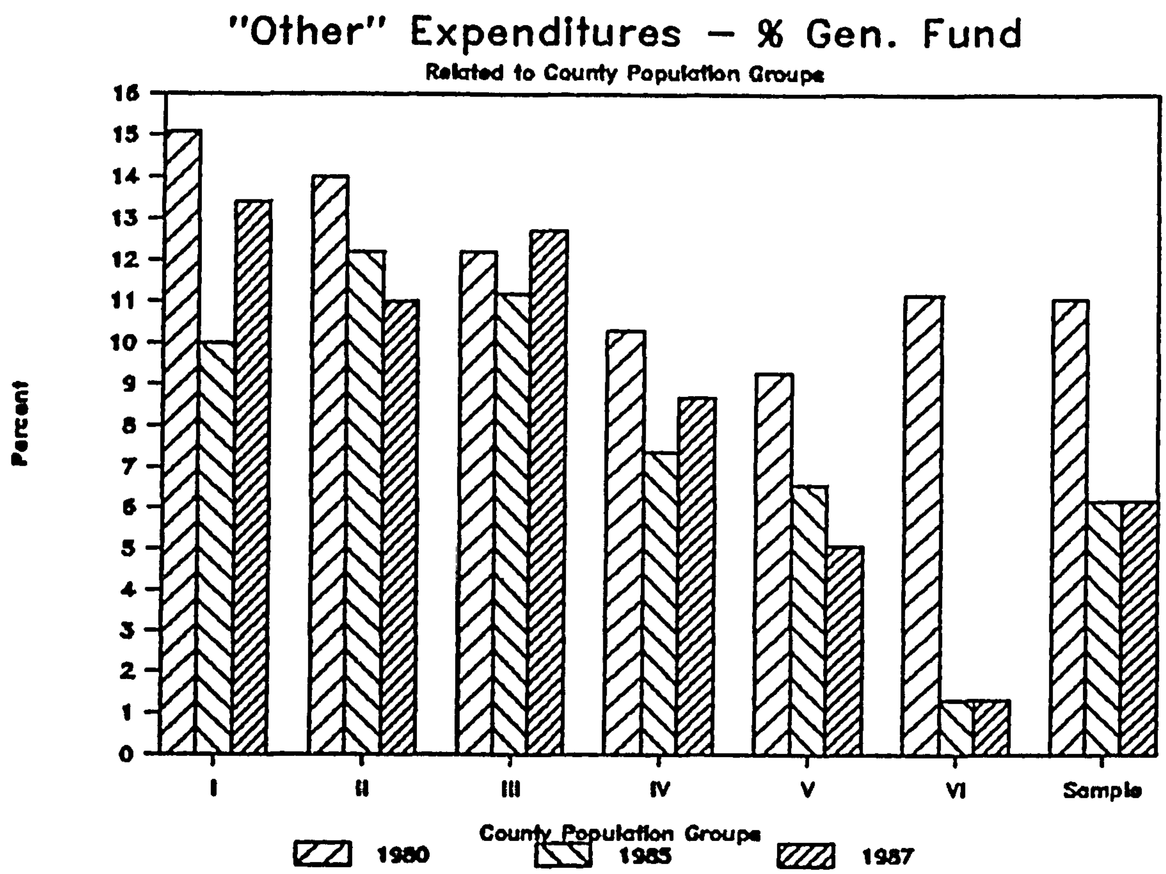
"Other" Expenditures
Percent of Total General Fund

County Group	1980	1985	1987
I	15.1	10.0	13.4
II	14.0	12.2	11.0
III	12.2	11.2	12.7
IV	10.3	7.4	8.7
V	9.3	6.6	5.1
VI	11.2	1.3	1.3
Sample	11.1	6.2	6.2

n=40, 1980 and 1985; n=38, 1987

All county population groups with the exception of Group III, have shown a decreasing percentage share allocated to "other" over the seven year period. The large variation between the small counties and the large counties may due to the differences in the sophistication of the accounting systems between large and small counties. Larger counties generally have computerized accounting departments that permit a more detailed cost allocation to various service activities that reflect in lower costs being assigned to the "other" category. Figure 5.11 illustrates the variability in expenditures assigned to the "other" category.

Figure 5.11



Since public works expenditures and allocations for roads, sewer and water and solid waste collection, are included in the "other" category. Twenty six sample counties reported expenditures in the public works, category but the expenditures accounted for only 15.3% of "other" expenditures in 1987. Therefore, the major expenditures in the "other" category can be attributed to fringe benefits (FICA and retirement) and debt retirement.

5.4 Personnel Costs

County government, for most general fund service areas, is labor intensive, therefore, an examination of personnel costs provides insight to changes over time in the expenditures for providing personnel to deliver the vast array of county services. In 1987, personnel costs (salaries, wages and fringe benefits excluding FICA) accounted for 51.5% of total general fund expenditures. Table 5.10 provides data for three time periods. Personnel costs have increased from 45.2% of expenditures in 1980 to 51.5% in 1987. With the exception of the three largest counties, personnel costs accounted for over 52% of all associated general fund expenditures.

Personnel costs represent an increasing cost category in most counties, except in Groups IV and VI, where the counties registered a decline in percentage share since 1985. Since all county groups have shown an increase in budget allocation to cover personnel costs, the increases have come at the expense of non-personnel activities, such as travel, equipment, building maintenance and capital expenditures, associated with the general fund. The large percentage of costs dedicated to the support of personnel to deliver county services also reduces budget flexibility.

Table 5.10

County Personnel Costs As A Percent of Total General Fund Expenditures

County Group	1980	1985	1987
I	47.3	53.2	53.1
II	38.4	52.2	52.6
III	47.1	48.3	54.9
IV	48.2	54.4	53.0
V	46.8	54.0	56.7
VI	42.5	45.7	44.9
Sample	45.2	50.6	51.5

n=40, 1980 and 1985; n=38, 1987

5.5 Selected County Office Expenditures

The previous discussion has focused on expenditures associated with broad expenditure categories. Section 5.5 examines expenditures of six selected offices in county government; clerk, treasurer, register of deeds, district court, sheriff and county administration. These offices were selected for a variety of reasons. If a county lacks centralized county administration, the county clerk and treasurer, along with the county board's statutory finance committee, assumes responsibility for managing the financial affairs of county government. The register of deeds, district court and clerk's office generate a majority of fees and service charges for the county's general fund. The sheriff's office represents a major cost center for county government, as described in section 5.3. Counties are increasingly moving toward centralized administration, therefore, examining county administrative costs and forms of county administration provides the opportunity for comparing counties with and without central administration.

Additionally, the offices were selected for the purposes of identifying and measuring the output presented in chapter 7. Each of the six offices provides direct over-the-counter services to the public with the exception of county administration, which serves in a staff role to the county offices and the county board. Therefore ,the combination of offices represents a good cross section for analyzing and comparing by size of county and to address the question of economies of scale in county government service provision. Individual county expenditure data can be found in Appendix E. Data will be presented in both nominal and inflation adjusted terms for comparison purposes.

5.5.1 County Clerk

The county clerk performs a wide variety of administrative and service functions for county government. The labor intensive nature of the services delivered to county residents results in personnel costs representing, on average, 85% of the total expenditures for the office.

Per capita county clerk expenditures exhibit scale economies. The 1987 expenditures, on a nominal basis, range from a high of $7.37 for Group I counties to a low of $1.33 for Group VI (Table 5.11). The average per capita county clerk expenditure was $2.36 in 1987 -- up from the $0.81 registered in 1970. On an inflation-adjusted basis, per capita county clerk expenditures have decreased over the sample range from $0.81 in 1970 to $0.75 in 1987.

The average per capita expenditure for the clerk's office of the standard group was slightly higher for 1970 and 1975, but dropped for 1980, increased for 1985 and was essentially the same for 1987. Similar to the sample counties, the standard group of counties per capita expenditures for the clerk's office in constant dollars, was $0.12 in 1987 as compared to 1970.

Table 5.11

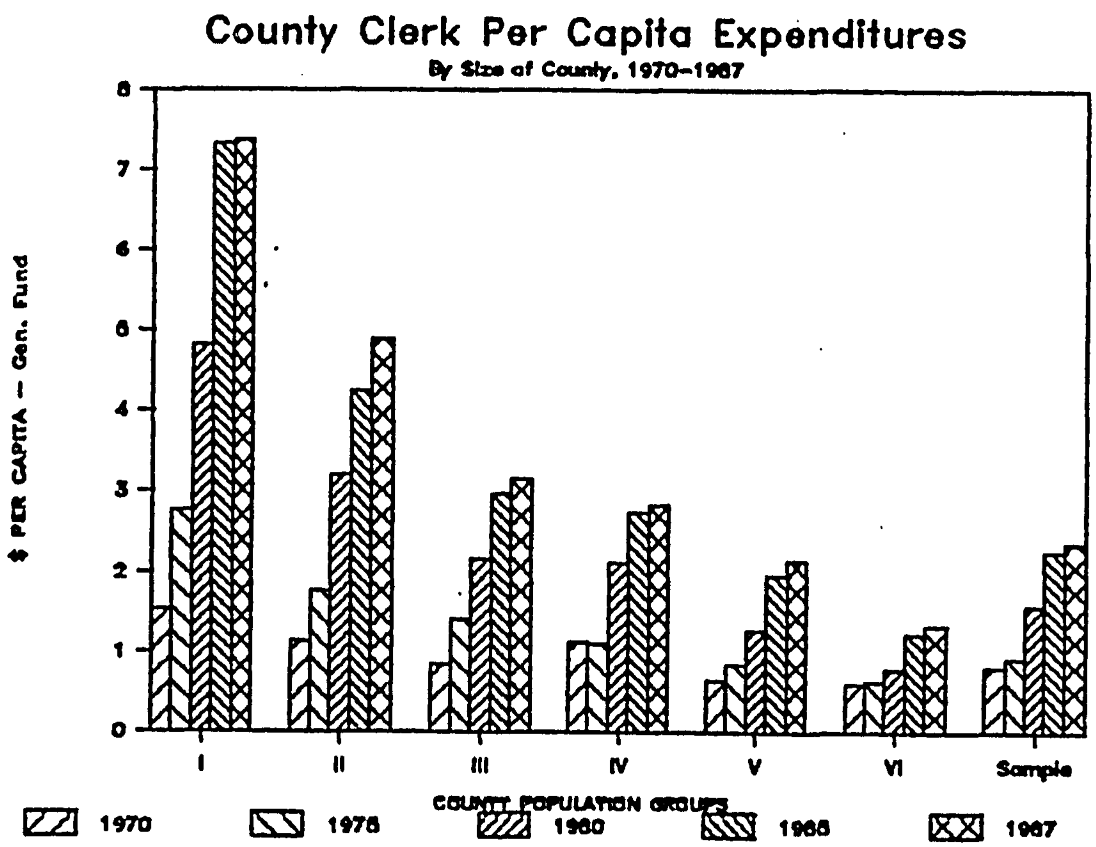
County Clerk Per Capita General Fund Expenditures
By Size of County, 1970-87

Group	1970 Real	1975 Nominal	1975 Real	1980 Nominal	1980 Real	1985 Nominal	1985 Real	1987 Nominal	1987 Real
I	$1.54	$2.76	$1.88	$4.82	$2.19	$7.32	$2.51	$7.37	$2.34
II	$1.14	$1.76	$1.20	$3.21	$1.46	$4.25	$1.46	$4.89	$1.55
III	$0.85	$1.41	$0.96	$2.17	$0.99	$2.98	$1.02	$3.17	$1.01
IV	$1.13	$1.10	$0.75	$2.12	$0.97	$2.74	$0.77	$2.84	$0.90
V	$0.65	$0.85	$0.58	$1.28	$0.58	$1.97	$0.67	$2.15	$0.68
VI	$0.60	$0.63	$0.43	$0.78	$0.36	$1.23	$0.42	$1.33	$0.42
Sample	$0.81	$0.92	$0.63	$1.58	$0.72	$2.25	$0.77	$2.36	$0.75
Standard	$0.89	$0.97	$0.66	$1.55	$0.71	$2.38	$0.82	$2.35	$0.75

Sample: n=14, 1970; n=18, 1975; n=40, 1980 and 1985; n=38, 1987
Standard: n=14, same couties for the seven time periods (see Footnote 2, p.87)
Real: 1970 = 100.0

The clerk's office exhibits declining per capita expenditures over the entire range of county population size. On an individual county basis, in nominal terms, Alger County, represents the highest per capita expenditure ($12.58) for a clerk's office and Ingham County the lowest at $0.96. The decreasing per capita expenditure scenario is presented in Figure 5.12, which provides a five time period comparison for each of the six sample groups and average data for the sample. The largest percentage increase over the five periods was 378%, registered by Group I counties, with Group VI counties, registering the lowest at 121%.

Figure 5.12



5.5.2 County Treasurer

The constitutional office of county treasurer is the custodian of all county funds and often referred to as the county banker. Counties exhibit wide variation regarding the treasurer's role in accounting and the keeping of the county general ledger. However, the basic functions of revenue collection, county funds investment and delinquent tax administration are consistent across Michigan counties.

The treasurer's office displays decreasing per capita costs from the smallest to the largest counties as viewed in Table 5.12 and Figure 5.13. The average nominal per capita expenditure for the treasurer's office in the sample counties was $2.04 in 1987, with a group range from $1.55 to $6.13. Per capita expenditures in real terms have increased, on average, from $0.61 in 1970 to $0.65 in 1987, with the largest percentage increases occurring in Group I -- $1.22 to $1.95 over the 17 years. Group IV and V counties exhibited a decrease in expenditures in real terms over the seven time periods. Groups II, III and VI nominal per capita expenditures declined between 1985 and 1987.

Table 5.12

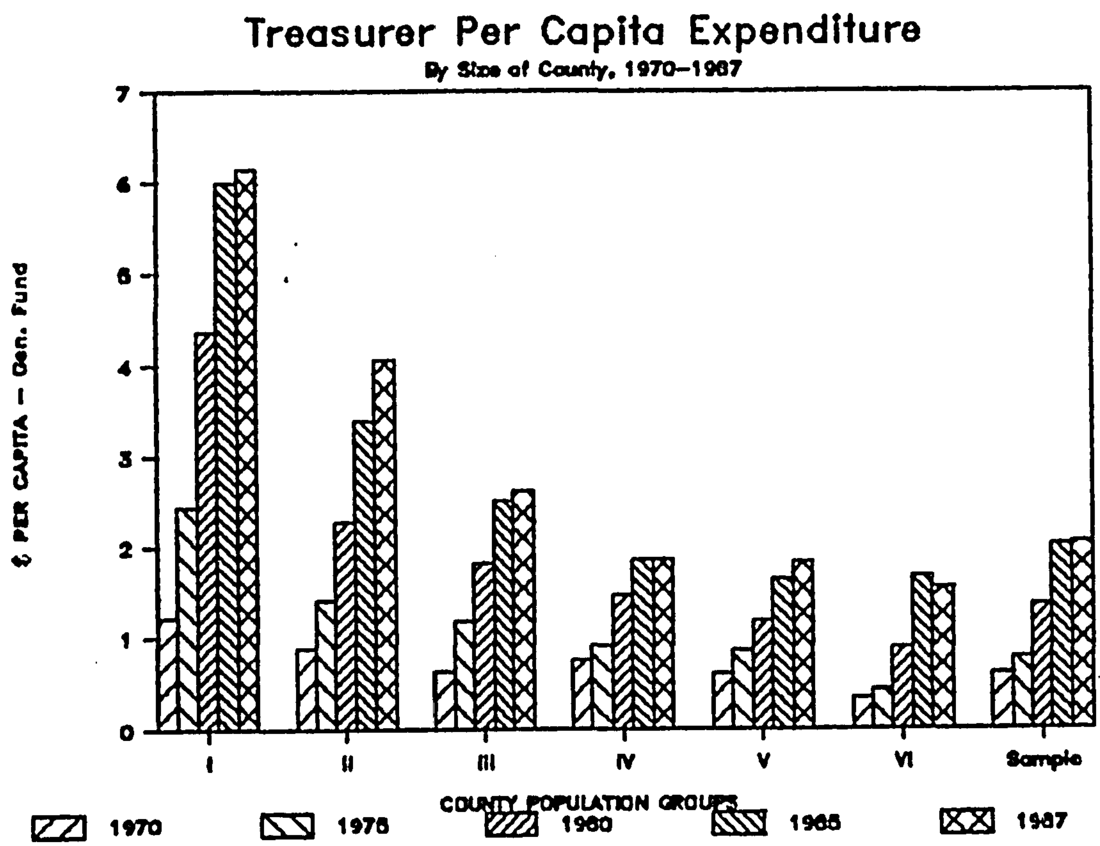
County Treasurer Per Capita General Fund Expenditures
By Size of County, 1970-1987

Group	1970 Real	1975 Nominal	1975 Real	1980 Nominal	1980 Real	1985 Nominal	1985 Real	1987 Nominal	1987 Real
I	$1.22	$2.43	$1.66	$4.36	$1.99	$5.99	$2.05	$6.13	$1.95
II	$0.89	$1.41	$0.96	$2.27	$1.03	$3.38	$1.16	$4.06	$1.29
III	$0.63	$1.18	$0.81	$1.81	$0.82	$2.50	$0.86	$2.60	$0.83
IV	$0.76	$0.91	$0.62	$1.46	$0.67	$1.86	$0.64	$1.85	$0.59
V	$0.60	$0.86	$0.59	$1.18	$0.54	$1.64	$0.56	$1.82	$0.58
VI	$0.34	$0.43	$0.29	$0.88	$0.40	$1.66	$0.57	$1.55	$0.49
Sample	$0.61	$0.78	$0.53	$1.36	$0.62	$2.02	$0.69	$2.04	$0.65
Standard	$0.61	$0.93	$0.63	$1.46	$0.67	$2.40	$0.82	$2.12	$0.67

Sample: n=14, 1970; n=18, 1975; n=40, 1980 and 1985; n=38, 1987
Standard: n=14, same 14 counties for the seven time periods (see Footnote 2, p.87)
Real: 1970 = 100.0

The standard group of counties in the sample while per capita costs were slightly above the sample counties, exhibited an increase of $0.06 per capita over the 17-year period, increasing from $0.61 to $0.67.

Figure 5.13



5.5.3 District Court

Expenditures for district court activities for the sample counties have increased as a percent of total county judicial expenditures from 23.9% in 1980 to 27.4% in 1987. Per capita expenditures in district court, on average, have increased 63% in real terms since 1970 for all county groups. The largest percentage --141%-- occurred in Group II counties, Table 5.13. While Group VI, or the largest counties, exhibited the smallest percentage growth in real terms, the expenditures for district court services are underestimated due to the multiple district courts in the large counties. Expenditure data in the sample counties that have both county-funded district courts and municipal-funded district courts excludes municipal expenditures. In order to determine total district court per capita expenditures the sum of both city and county government expenditures need to be determined.

Per capita expenditures for the standard group of counties increased from $1.10 in 1970 to $7.08 in 1987, a 543.6% nominal increase. In constant 1970 dollars, district court per capita expenditures increased for the standard group 104.5% over the 17-years. While the clerk and treasurer offices displayed decreasing costs across all county population groups, district court expenditures do not follow the same pattern (Figure 5.14). Group V has approximately the same associated expenditures as Groups I and II.

District court per capita expenditures decrease between Groups I and III, increase for Groups IV and V and then show a decrease for Group VI for the years 1980, 1985 and 1987. While Groups I thru III appear to capture economies of scale, Group IV and V do not fit the pattern. The per capita expenditure differences between Groups IV and V compared to Group II for example, may be the result of "lumpiness of provision" of district court services. If district court traffic increases, the added activity may lead to a threshold requiring the addition of new personnel. The added activity may not justify a full-time person, but due to union rules or hiring practices of the

Table 5.13

District Court Per Capita General Fund Expenditures
By Size of County, 1970-1987

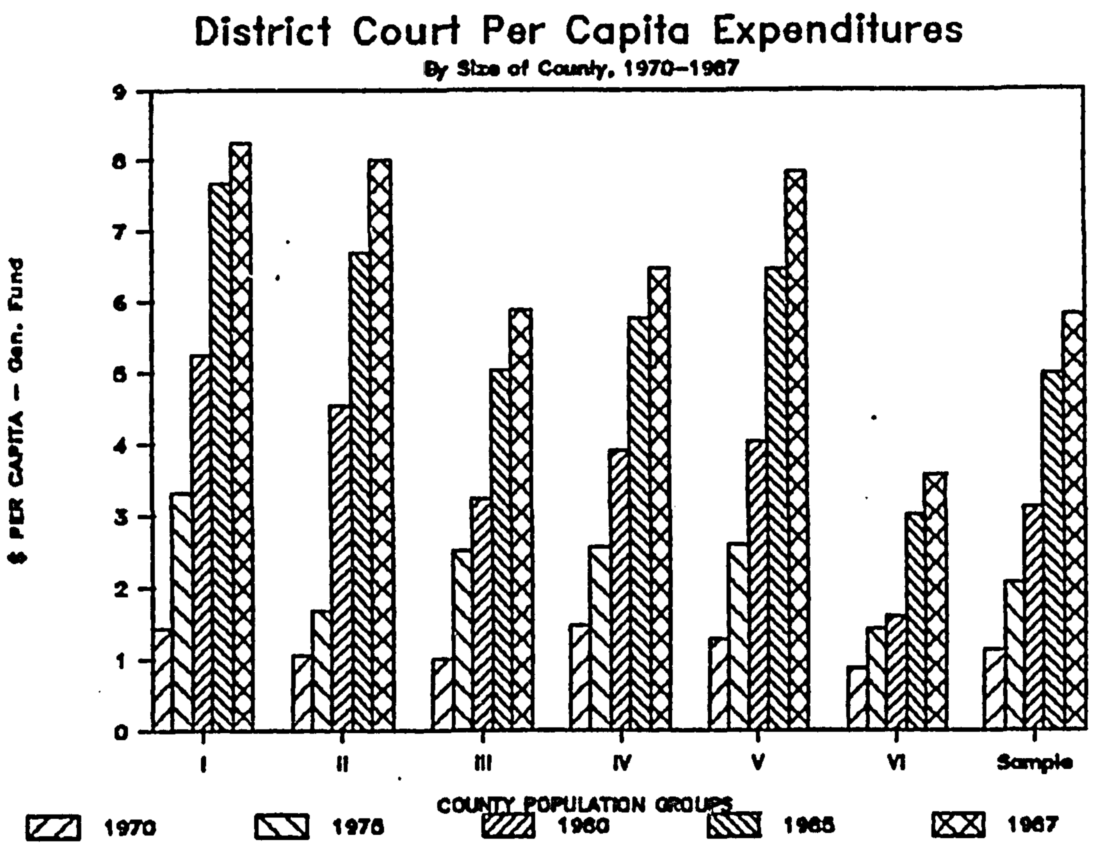
County Group	1970 Real	1975 Nominal	1975 Real	1980 Nominal	1980 Real	1985 Nominal	1985 Real	1987 Nominal	1987 Real
I	$1.44	$3.31	$2.26	$5.25	$2.40	$7.67	$2.63	$8.24	$2.62
II	$1.05	$1.67	$1.14	$4.54	$2.07	$6.68	$2.29	$7.99	$2.54
III	$1.00	$2.51	$1.71	$3.22	$1.47	$5.03	$1.72	$5.87	$1.86
IV	$1.46	$2.55	$1.74	$3.91	$1.78	$5.75	$1.97	$6.45	$2.05
V	$1.28	$2.60	$1.77	$4.03	$1.84	$6.44	$2.21	$7.81	$2.48
VI	$0.86	$1.41	$0.96	$1.60	$0.73	$3.01	$1.03	$3.55	$1.13
Sample	$1.13	$2.06	$1.41	$3.11	$1.42	$4.97	$1.70	$5.80	$1.84
Standard	$1.10	$2.62	$1.79	$3.55	$1.62	$5.77	$1.98	$7.08	$2.25

Sample: n=14, 1970; n=18, 1975; n=40, 1980 and 1985; n=38, 1987
Standard: n=14, same 14 counties for the seven time periods (see Footnote 2, p.87)
Real: 1970 = 100.0

county, part-time employees are not permitted and full-time personnel are hired. Per capita expenditures would rise in the county up to some point when population increases permit the spreading of the fixed costs over a wider population thus giving rise to economies of scale. Cost associated with the courts may be of a step-wise nature versus incremental. If higher district court activity requires the establishment of an additional district court, the fixed costs of the new court add significantly to per capita expenditures until increases in population eventually lower the per capita expenditures. Higher costs associated with Groups I and II, is a function of the fixed costs with the court, not higher levels of activity as will be seen in chapter 7.

The caseload for district court is influenced by the number of police departments and road patrol personnel in a county, the crime rate, rigor of enforcement and prosecution activity and the management of caseload activity by court employees.

Figure 5.14



5.5.4 Register of Deeds

The office of the county register of deeds serves as the official recorder of real property transactions and property ownership in the county. State law permits county boards of commissioners to combine the office with the office of county clerk. In the research sample, four counties combined the two offices in 1980, seven in 1985 and eight in 1987. The decision to combine the offices is generally a political decision and may not be due to economic cost saving reasons. Six of the eight counties that have combined the two offices in the sample are counties with population under 25,000.

In real terms, per capita expenditures decreased for the sample register of deeds offices over the 17 years. However, the incomplete sample for 1970 and 1975 may account for the lower real expenditures. The standard group of counties on average exhibited an increase of $0.03 per capita in constant dollars for the 1970 and 1987 period, increasing from $0.47 to $0.50.

Table 5.14

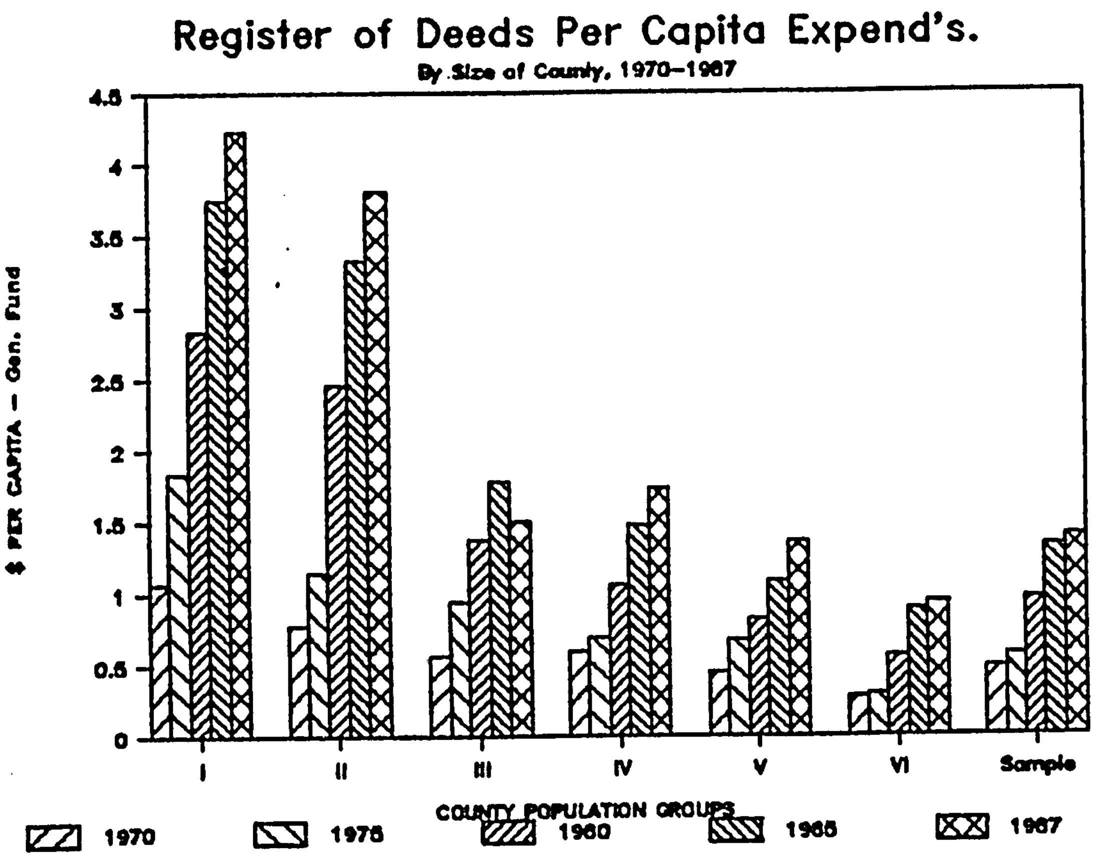
Register of Deeds Per Capita General Fund Expenditures
By Size of County, 1970-1987

County Group	1970 Real	1975 Nominal	1975 Real	1980 Nominal	1980 Real	1985 Nominal	1985 Real	1987 Nominal	1987 Real
I	$1.07	$1.84	$1.25	$2.83	$1.29	$3.75	$1.29	$4.23	$1.31
II	$0.78	$1.15	$0.79	$2.46	$1.12	$3.32	$1.14	$3.81	$1.21
III	$0.56	$0.94	$0.64	$1.37	$0.63	$1.78	$0.61	$1.50	$0.52
IV	$0.60	$0.69	$0.47	$1.06	$0.49	$1.48	$0.51	$1.74	$0.55
V	$0.45	$0.67	$0.46	$0.82	$0.38	$1.09	$0.37	$1.36	$0.43
VI	$0.28	$0.29	$0.20	$0.56	$0.26	$0.89	$0.30	$0.94	$0.30
Sample	$0.48	$0.57	$0.39	$0.97	$0.44	$1.34	$0.46	$1.41	$0.45
Standard	$0.47	$0.72	$0.49	$1.04	$0.45	$1.50	$0.52	$1.57	$0.50

Sample: n=13, 1970; n=17, 1975; n=36, 1980; n=36, 1985; n=33, 1987
Excludes combined clerk -register of deeds offices
Standard: n=11, same counties for the seven time periods (see Footnote 2, p.87)

Decreasing per capita costs are evident as county size increase with the exception of 1987 where Group IV counties were slightly above Group III counties. Declining per capita costs were evident for the other time periods examined. Table 5.14 shows the per capita expenditures for the office of register of deeds. Economies of scale are generally evident as can be seen from Figure 5.15, with the exception noted for Group IV in 1987.

Figure 5.15



5.5.5 County Sheriff

The office that has exhibited the largest percentage increase in per capita expenditures is the county sheriff. The average percentage increase in expenditures in real terms for the sheriff offices across the sample is 129% and for the standard group, the real increase is 116.4%. This may partly explain the substantial increase in expenditures for the county courts, as discussed earlier in the chapter. Per capita expenditures in 1987 ranged from a high of $46.20, Group I to $25.95, Group VI (Table 5.15). If inflation is taken into account, expenditures for the county sheriff department have more than doubled over 17-years. The largest counties, Group VI, displayed the largest percentage increase -- 194%-- in real terms over the five time periods, moving from $3.95 in 1970 to $8.24 in 1987.

Table 5.15

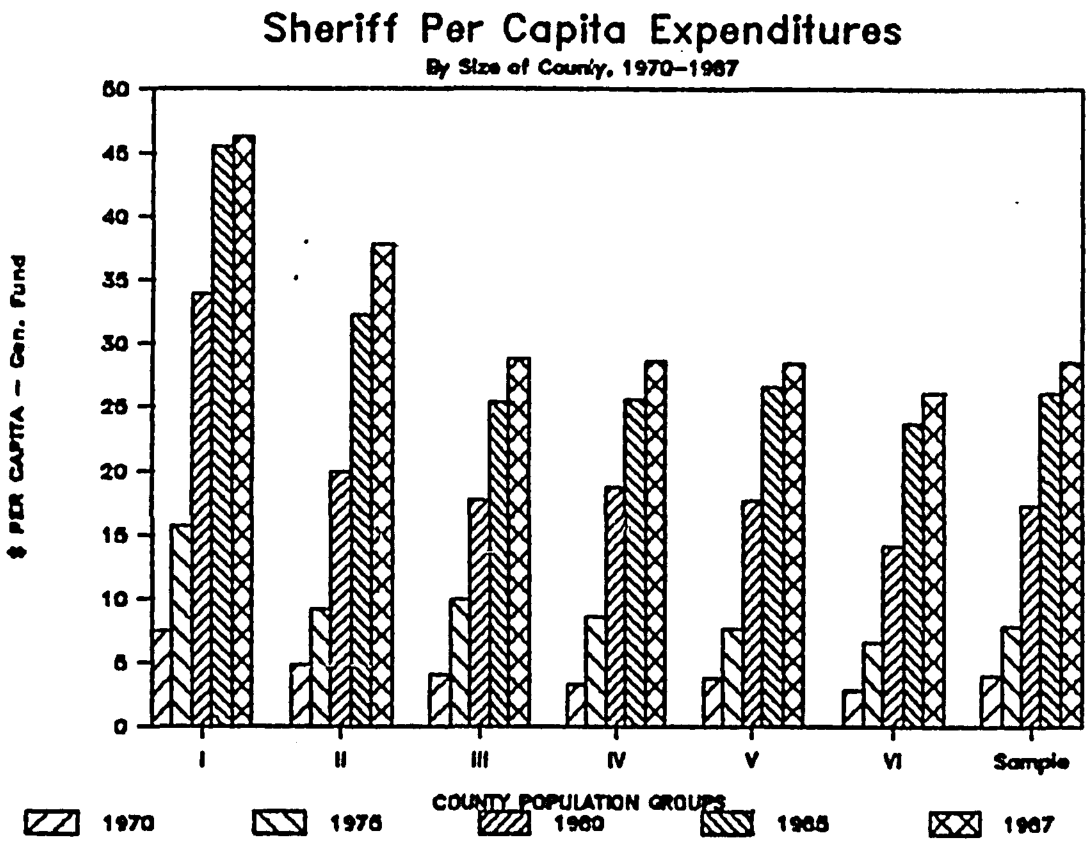
County Sheriff Per Capita General Fund Expenditures
By Size of County, 1970-1987

County Group	1970 Real	1975 Nominal	1975 Real	1980 Nominal	1980 Real	1985 Nominal	1985 Real	1987 Nominal	1987 Real
I	$7.52	$15.64	$10.67	$33.87	$15.44	$45.44	$15.57	$46.20	$14.67
II	$4.82	$9.10	$6.20	$19.85	$9.05	$32.26	$11.05	$37.81	$12.01
III	$4.06	$9.91	$6.76	$17.61	$8.03	$25.34	$8.69	$28.81	$9.15
IV	$3.26	$8.58	$5.86	$18.61	$8.49	$25.57	$8.76	$28.55	$9.07
V	$3.79	$7.55	$5.15	$17.54	$8.00	$26.47	$9.07	$28.37	$9.01
VI	$2.80	$6.58	$4.49	$14.02	$6.39	$23.56	$8.08	$25.95	$8.24
Sample	$3.95	$7.79	$5.31	$17.15	$7.82	$26.04	$8.92	$28.52	$9.06
Standard	$4.01	$8.34	$5.69	$17.47	$7.97	$25.66	$8.79	$27.33	$8.68

Sample: n=14, 1970; n=18, 1975; n=40, 1980 and 1985; n=38, 1987
Standard: n=14, same counties for the seven time periods (see Footnote 2, p.87)
Real: 1970 = 100.0

The sheriff's office per capita expenditures displayed in Figure 5.16, graphically demonstrate decreasing costs across county population groups.

Figure 5.16



The costs incurred in operating the county jail significantly contribute to the sheriff's operating costs. Jail expenditures, as a percent of total sheriff expenditures have risen from 19.7% to 44.1% for the sample counties and 19.7% to 39.2% for the standard group of counties over the 17-year period (Table 5.16 and Figure 5.17). More than 50% of the expenditures of the sheriff offices in Group VI can be directly attributed to the operation of the county jail. The increasing percentage share consumed by county jail operations is consistent across all county groups.

Table 5.16

Jail Expenditures As A Percent of Total Sheriff Expenditures

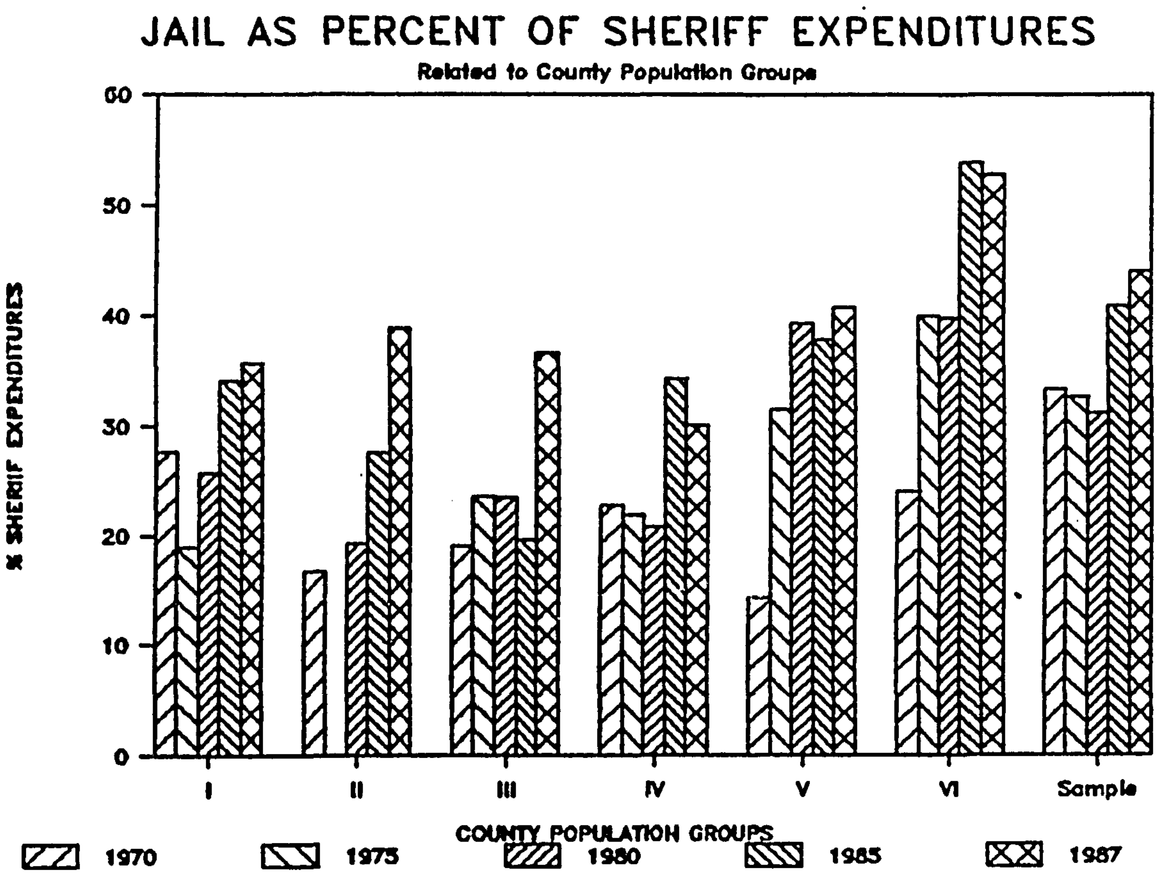
County Group	1970	1975	1980	1985	1987
I	27.7	18.9	25.7	34.1	35.7
II	16.8	18.2	19.3	27.6	38.9
III	19.1	23.7	23.6	19.7	36.6
IV	22.8	22.0	20.8	34.3	30.1
V	14.4	31.5	39.3	37.8	40.8
VI	24.1	40.0	39.8	53.8	52.8
Sample	19.7	32.8	31.3	41.0	44.1
Standard	19.7	27.2	24.1	31.3	39.2

Sample: n=14, 1970; n=18, 1975; n=40, 1980 and 1985; n=38, 1987
Standard: n=14, same counties for the seven time periods

The substantial increases for county jails is due to a variety of factors. Federal and state court rulings mandating minimum facilities for housing prisoners has prompted a wave of new jail construction. Additional correction personnel for county jails have been added to county payrolls to meet state and federal requirements concerning minimum staffing levels for correction facilities.

Counties have the opportunity to reduce actual jail costs by contracting out excess capacity to counties that are experiencing jail overcrowding or lack state approved jail facilities. For example, Mackinac County is able to totally pay for county jail operation through fees received for housing prisoners from other counties. The opportunity to house other prisoners and sell excess jail capacity is a function of the sentencing patterns of county judges among other factors.

Figure 5.17



The decision by county boards to increase or decrease appropriations to the sheriff's office has a direct impact on expenditure patterns of the courts, county prosecutor and county clerk. The additional patrol deputies may result in increase traffic citations that, in turn, result in increased district court traffic and additional revenue to the county. Hiring additional criminal investigators also has the potential to increase court cases for the

the county prosecutor, circuit court, district court and the county clerk who serves as the clerk for circuit court. Of course, if added enforcement reduce criminal activity, the relationship is reversed.

A jump in expenditures for the sheriff office occurred between 1975 and 1980. In 1978, the state enacted the secondary road patrol program, Public Act 416, which provided additional funding to counties for the hiring of additional road patrol deputies. The increased expenditures by the sheriff offices between 1975 and 1985 partially reflects a structural change between state and county government in the funding of road patrol activities.

Since capital costs for new jail construction are not included in general fund budgets, expenditures for law enforcement activities are understated for the sample. If expenditure patterns for law enforcement are an indication of future trends, counties can expect increasing budget competition between law enforcement, courts and other general government services.

5.5.6 County Administration

Expenditures for county administration exhibit a high degree of variability across county population groups (Table 5.17 and Figure 5.18). However, the applicability of the results are limited due to the small sample size.

Per capita expenditures decline in counties of up to 50,000 population, but increase for the next two population groups and decline for the largest counties. The expenditure pattern may be more of a function of accounting procedures versus actual costs for county administration. While real per capita expenditures declined between 1970 and 1987 (Table 5.18), a high degree of variability was noted. Expenditures for the four largest county groups for 1985 are substantially higher than 1987 per capita expenditures. Per capita expenditures for the standard group of counties were higher compared to the sample counties. The results, however, are based on a smaller sample. Of the 14 counties in the standard group for 1987, only nine counties had adopted a form of centralized administration.

Due to variability in the accounting of costs, this research was unable to determine if expenditures for administration were up or down when comparing the two time periods.

Table 5.17

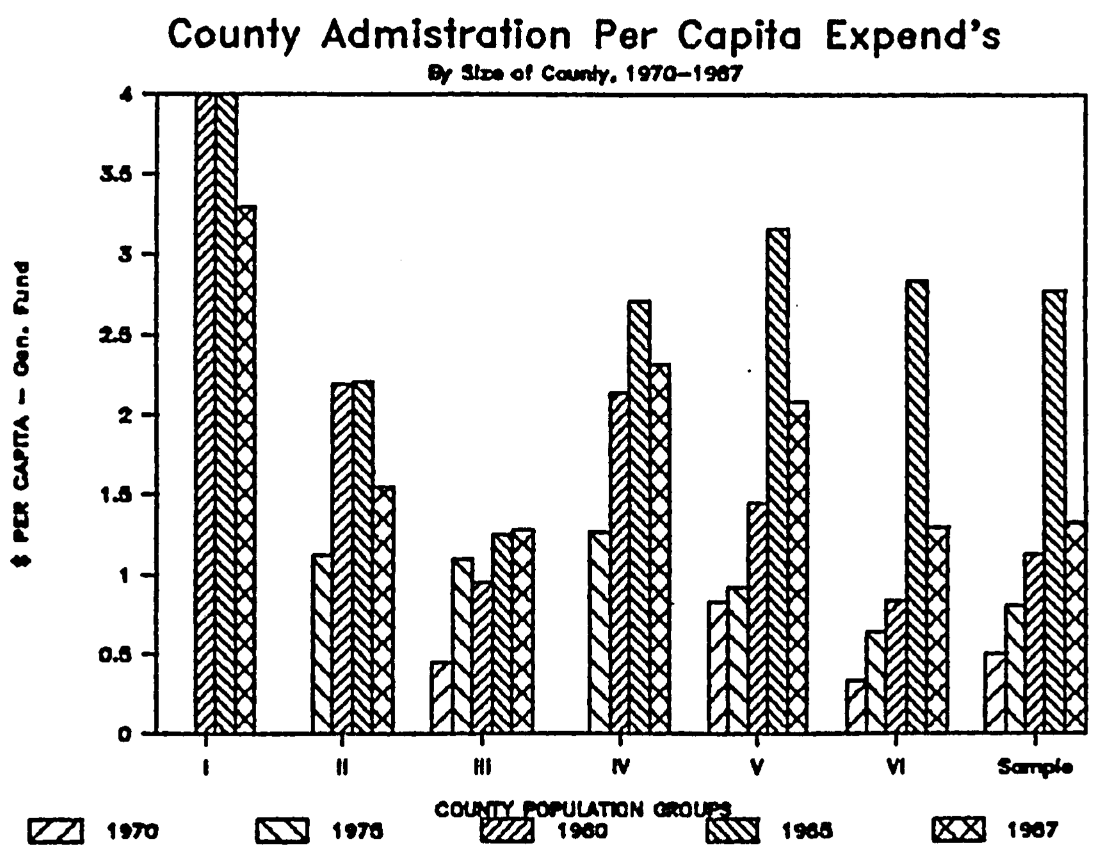
County Administration Per Capita General Fund Expenditures
By Size of County, 1970-1987

County Group	1970 Real	1975 Nominal	1975 Real	1980 Nominal	1980 Real	1985 Nominal	1985 Real	1987 Nominal	1987 Real
I	$0.00	$0.00	$0.00	$4.00	$1.82	$4.00	$1.37	$3.29	$1.04
II	$0.00	$1.12	$0.77	$2.19	$1.00	$2.21	$0.76	$1.55	$0.49
III	$0.45	$1.10	$0.75	$0.95	$0.43	$1.25	$0.43	$1.28	$0.41
IV	$0.00	$1.27	$0.87	$2.14	$0.65	$2.71	$0.93	$2.32	$0.74
V	$0.83	$0.92	$0.63	$1.45	$0.66	$3.16	$1.08	$2.09	$0.66
VI	$0.33	$0.64	$0.44	$0.84	$0.38	$2.84	$0.97	$1.30	$0.41
Sample	$0.50	$0.81	$0.55	$1.13	$0.51	$2.78	$0.95	$1.33	$0.41
Standard	$0.50	$0.76	$0.37	$1.33	$0.61	$2.66	$0.91	$1.51	$0.50

Sample: n=14, 1970; n=18, 1975; n=40, 1980 and 1985; n=38, 1987
Standard: n=14, same counties for the seven time periods (see Footnote 2, p. 87)
Real: 1970 = 100.0

Counties have a degree of flexibility in the assignment of functions to county administration depending on the adopted administrative form. If a county has adopted the controller form of administration, the accounting function may or may not be performed by the controller, therefore before administrative costs between counties are made, the comparisons of functions and responsibilities is required. If a county has established the position of county administrator that generally does not contain the accounting function under the realm of responsibilities, the comparison with a neighboring county of similar size, but with a controller form of administration, is misleading. Therefore, interpretation of the expenditure data for county administration has to be done with extreme caution.

Figure 5.18



5.5.7 Sum of the Six Offices

The six county offices examined accounted for 35% of the total general fund per capita expenditures reported by sample counties in 1987, indexed to 1970. The sheriff's office is responsible for 69% of the six office total expenditures. If district court is included, the percentage share consumed by the two offices is 83%. In real terms, per capita expenditures for the six offices have increased 90% from 1980 to 1987, with the sheriff's office accounting for a large percentage of the increase.

Expenditures for the six offices for the standard group were higher than the sample group. Per capita expenditures increased in constant dollars from $7.25 in 1970 to $13.21 for 1987, an 82.2% increase.

Table 5.18

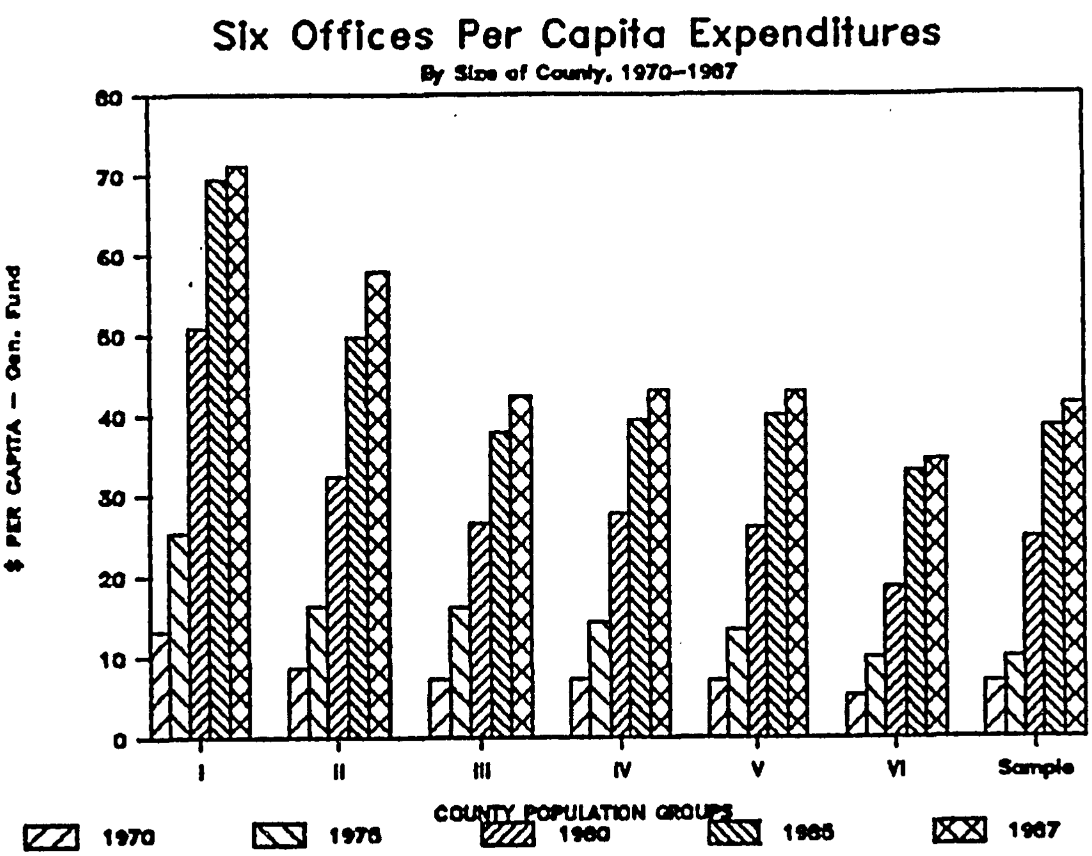
Combined Six Offices General Fund Expenditures Per Capita
Size of County, 1970-1987

COUNTY GROUP	1970 Real	1975 Nominal	1975 Real	1980 Nominal	1980 Real	1985 Nominal	1985 Real	1987 Nominal	1987 Real
I	$13.21	$25.28	$17.24	$50.72	$23.13	$69.33	$23.76	$71.10	$22.59
II	$8.68	$16.21	$11.06	$32.38	$14.77	$49.72	$17.04	$57.83	$18.37
III	$7.18	$16.17	$11.03	$26.50	$12.08	$38.00	$13.02	$42.39	$13.47
IV	$7.21	$14.31	$9.76	$27.84	$12.69	$39.39	$13.50	$43.13	$13.70
V	$7.16	$13.45	$9.18	$26.09	$11.90	$40.08	$13.74	$43.02	$13.67
VI	$5.21	$9.97	$6.80	$18.69	$8.52	$33.19	$11.37	$34.62	$11.00
Sample	$6.92	$9.97	$8.71	$24.96	$11.38	$38.67	$13.25	$41.38	$13.14
Standard	$7.25	$14.11	$9.62	$26.00	$11.85	$39.44	$13.52	$41.59	$13.21

Six Offices = clerk, treasurer, register of deeds, district court,
sheriff and county administration
Sample: n=14, 1970; n=18, 1975; n=40, 1980 and 1985; n=38, 1987
Standard: n=14, same counties for the seven time periods (see Footnote 2, p.87)

Table 5.18 and Figure 5.19 provides combined summary data for the per capita expenditures of the six offices for both sample counties and the standard group of counties. Combined expenditures exhibit economies of scale for the offices as a group, with the exception of Groups IV and V, which show slightly higher costs compared to Group III. The higher cost is consistent across all five time periods.

Figure 5.19



The combining of the six offices analyzed present data aggregation problems when attempting to compare across counties and years. The sample periods 1970 and 1975 contain fewer observations, compared to 1980, 1985 and 1987. The mix of services were not the same over the

17-year period. Several counties combined clerk and register of deeds into one office and counties added full-time administrators during the period.

5.7 Summary

County government overall demonstrates economies of scale based on the 40 county sample for the period 1970 to 1980. Declining per capita expenditures (economies of scale) were found to be present for the categories of legislative, general government services and public safety. Economies of scale were not evident in the expenditure categories of courts, health, welfare, recreation, transfers to other cost centers and "other" for the 17-year period.

The county offices or service areas of district court and county administration did not exhibit economies of scale for the sample counties. Sample size, accounting and reporting methods of central administrative costs is the most likely explanation for the lack of decreasing costs over the range of counties examined. The remaining four offices -- clerk, treasurer, sheriff and register of deeds -- all demonstrated economies of scale.

General fund expenditures for the counties increased by 31.4% in real terms during the 1970 to 1987 period based on the sample data. However, sample size varied over the study period that may account for variation in expenditure differences. The standard group of counties exhibited 32.7% increase in per capita expenditures in constant 1970 dollars. County general fund budget share allocated to sheriff, district court and transfers to other cost centers (child care, social services and medical care facilities) have increased over the 1980 to 1987 period). (Due to limited sample size and incomplete data from some counties, budget shares for each of the expenditure categories were not determined for 1970 and 1975.)

Expenditure increases for public safety, courts and transfers to other agencies has been at the expense of general government, health, welfare and recreation service areas. Child care expenses, as administered through probate court, represent an area where county policy-makers have little if any control over costs.

Personnel costs represent the largest expenditure item for county government, consuming on average more than 51.5% of the general fund budget in 1987, which is up from the 45.2% registered in 1970.

Clerk and register of deeds expenditures, when converted to real terms, actually showed a decline over the 17-year period for the sample counties. However, the register of deeds office of the standard group of counties showed a slight increase over the time period. The effect of combining the clerk and register of deeds office in some counties could not be determined from the data utilized in the research. Of the six county offices analyzed, only district court and the sheriff's office exhibited substantial net increases in expenditures, with the sheriff's per capita increases representing the largest percentage increase over the 1970 to 1987 time period. In real terms, sheriff expenditures increased 129%, with expenditures for jail representing the bulk of the percentage increase. County general fund expenditures for corrections or maintaining the county jail have consumed an increasing share of the public safety budgets for counties rising from

19.7% to 44.1% for the sample counties for the 1970 to 1987 period, with the largest counties expending over 50% of the sheriff's budget for jail operations. The range in percent expenditures for the county jail among the standard group of counties was slightly narrower, 19.7% to 39.2%.

Alternate explanations for expenditure differences in addition to economies of scale, both for the broad categories of county services and for the selected offices, could be the result of wage differentials, inefficient combination of resources, both human and capital and differences in the mix and quality of services produced. For example, counties that provide emergency services (ambulance and transport activities) may show higher expenditures per capita for the health and welfare category as compared to counties where the provision of emergency services are produced in the private market.

County labor markets and wage structures may vary leading to higher personnel costs that increase per capita expenditures in the provision of similar services. Inefficiencies may occur in the management of the production and provision of county services in some counties that raise the costs of services relative to other counties of similar size. County decision-makers and department managers may choose not to produce the same mix of services either due to the lack of demand or resource constraints, thereby lowering their per capita expenditures relative to other counties. For example, a county that elects not to produce road patrol services or provide a lower level of road patrol service would exhibit lower per capita expenditues for the sheriff department.

Chapter 5

Footnotes

1
Sample size varies over the five time periods which may account for variation between time periods. Therefore a standard same sample group for which complete fincancial data was available for all time time periods is also used in selected comparisons. The standard group consists of 14 counties. The sample size for 1970 was 14 counties, 1975 --18, 1980 -- 40, 1985 -- 40 and 1987 -- 38. Tables are footnoted if a variation from the sample size occurred for the category.

2
General Government includes abstract, administration, accounting, equalization, clerk, personnel department, prosecutor, purchasing department, register of deeds, treasurer, cooperative extension, data processing, building and grounds, drain commissioner and appropriations to soil conservation districts and watershed councils.

3
Health, welfare and recreation includes health boards and clinics, medical examiner, mental health, state institutions, general relief for the poor, some child care activities (most are included under transfers), veterans services and economic development office. Recreation includes: expenditures for parks, county library (appropriation) and various cultural activities.

4
Transfers to other agencies includes appropriations for child care and child welfare (probate court), social service departments (state agency), medical care facilities, mental health and public health.

5
"Other" includes public works, debt service and fringe benefits, FICA, insurance and audit costs.

Chapter 6

Determinants of County General Fund Expenditures

6.1 Public Expenditure Decision Models - Previous Research

The question of what and who determine public sector spending has been the subject of debate in the public finance literature. Four basic decision models have evolved in public expenditure research: median voter, bureaucratic, Tiebout hypothesis, and voting patterns (Chicoine and Walzer, 1985, pp. 28-34).

The median voter approach postulates that voters determine the budgetary outcomes and expenditure levels must be consistent with the desire of voters (Rosen, 1988, pp. 93-94; Fisher, 1988, pp. 289-293;). Elected officials in order to retain their elected office adopt a form of decision-making consistent with the wishes of voters. A study by Bergstrom and Goodman found that the "median desired level of expenditure in a community is the voter with the median income" (Fisher, 1988, p. 289). The median voter theorem is most often tested in a single community or municipality whose preferences tend to be more homogenous for a specific service as compared to a more heterogeneous community. Research by Saks and Brown (1983) found evidence that the demand for education could be predicted using the median voter model based on data of the median income of the school voters in a Michigan school districts. However, the research found that the distribution of income is an important factor. The median voter model becomes less predictive as the heterogeneity of preferences increases and as researchers attempt to measure expenditure demand for an aggregation of services where preferences are likely to exhibit a high degree of variability.

The bureaucracy model of public expenditure demand emphasizes the preferences of government bureaucrats. The motivating force is not satisfying preferences of citizens, rather maximizing budgets (Chicoine and Walzer, op. cit.). Romer and Rosenthal (1979, pp. 536-588) concluded that the bureaucratic model is more helpful in explaining public sector spending than is the median voter model. Decison-makers, in an attempt to satisfy special interests groups and secure voter support for re-election, continually increase budgets. Voters under the bureaucratic model assume the role of price takers. The transaction costs of voters to obtain information as to the performance of government is high, therefore bureaucrats exercise monopoly power over budget decisions.

Citizens "vote with their feet" is the central theorem of the Tiebout model of public sector expenditure. The model postulates that citizens reveal their preferences by locating in communities that provide the desired mix of services and tax burdens. The model claims that the perceived benefits from the desired mix of services are reflected in real values of property in the community. Researchers can gain insight into the desired level of expenditures by studying the relationship between property values and public service levels. The Tiebout model assumes that consumers are mobile, knowledgeable of tax and service differences, there are many communities to select from, there are no limitations to employment opportunities for residents, spill-over benefits are nonexistent, and each community is managed in such away to achieve the right size in order to achieve economies of scale in the production of public services (Fisher, 1988, p. 67). Research has found that the Tiebout model not to be predictive due to its restrictive assumptions and the heavy reliance on property taxes to finance local services (Stiglitz, 1977, pp. 274-333; Fisher, 1988, pp. 69-74).

The voting pattern model incorporates the analysis of voting behavior on direct referenda items as a means of gaining insight into the preferences for public services. The model, while limited in use, has been most often used in analyzing the demand for public education (Deacon, 1977, pp. 215-220).

6.2 Problems In Specification of Determinant Models

Research in the 1960s by economists and political scientists concerning the determinants of local government expenditure behavior utilized linear regression models incorporating the variables of income, per capita intergovernmental grants and various socioeconomic characteristics. The criticism of the early research related to expenditure behavior centered around the lack of econometric rigor.

While the determinants were suggestive, the results were unclear due to problems of model specification and data aggregation and the specification of the major policy variable -- intergovernmental grants (Inman, 1979, pp. 272-273).

There are two methodological problems when specifying the variables to include. First, the variables systematically associated with demand for public expenditures are also associated with variations in the supply of services, and second, the collective nature of the public sector decisions (Burkhead and Miner, 1971, pp. 310-312). For example, personal income is considered a factor in the demand for selected services as well as important to the generation of tax receipts. Econometric models have difficulty dealing with the objectives of public officials in terms of their behavior related to expenditure decisions. Further problems are also encountered in expenditure determinant research. For example, in time series versus cross-section analysis data aggregation and lack of data, especially for nonmetropolitan units of government, constrains or limits the applicability of the results.

Public expenditure research concerning states, cities and specific public services is more prevalent than investigation into county government expenditure patterns. Ostroms's research on the delivery of urban services (1976) and the size of police departments (1973); Deacon's (1978) selected services in the city of Seattle; Ahlbrandt's (1972) fire services; Sinclair's (1975) police contracting; Broder's (1977) district and municipal courts; and Bergstrom's and Goodman's (1973) municipal expenditure determinants, are some of the studies related to municipal government expenditure research.

Chicoine and Walzer (1985, pp. 361-375) deviated from the earlier research by incorporating structure, size and resident satisfaction with service quality in an analysis of 25 common public services in Illinois counties. The researchers found, in general, that neither the structure nor size of the governmental unit affected perceived quality except as it applied to roads and streets. However, the general findings were not consistent because as the the number of governmental units declined, perceived quality improved, with the exception of parks where centralization was viewed as being positively associated with quality.

Investigation into the expenditure behavior and determinants of non-metropolitan county governments is limited. Henderson (1968, pp. 156-163), examined expenditure patterns of metropolitan and non-metropolitan counties using Bureau of Census cross-sectional data. Henderson's model included one year cross-section expenditure data for all local governments within a county, using population, per capita income, intergovernmental revenue, tax receipts and local debt as the dependent variables. The research attempted to compare differences in public versus private expenditure patterns within local government. The researcher found the following: (1) the non-metropolitan counties are more responsive to per capita personal income increments with intergovernmental revenues and population constant; (2) the non-metropolitan counties have a relative marginal income preference for local (public) over private spending and the metropolitan counties have a relative income preference for private spending; (3) the metropolitan counties are more responsive to per capita intergovernmental revenue increments with personal income and population constant: and (4) non metropolitan per capita local expenditures decrease with population increments with personal income and intergovernmental revenue constant and metropolitan per capita expenditures increase with population.

Several investigations into the relationship between the number of governments in the county and expenditure levels of county government are found in the literature. Isserman's (1976, pp. 1-12) research of New Jersey counties found that as the number of governments in a county increased, expenditures by counties declined. Similar empirical evidence was reported by Dilorenzo (1981, pp. 203-209) related to the relationship between county expenditures and the number of local governments.

6.3 Demand and Supply Variables For Public Expenditures

State and local government services are generally considered to be normal goods, inelastic with respect to price and income, with the exception of housing, urban renewal, parks and recreation, welfare and investments in future public services. Total local services have price elasticity that ranges from -0.25 to -0.50 and income elasticity of between 0.34 and 0.89 (Fisher, 1988, pp. 294-295; Inman, 1979, pp. 285-289; Chicoine and Walzer, 1985, p. 30). The income elasticities reported by Henderson (op. cit.) metropolitan and non-metropolitan county research falls within the range of Inman's and Fisher's research, with the non-metropolitan counties having the higher income elasticity of the two groups (0.83).

Variables included in previous research related to the determinants of public expenditures include personal income, tax price and tax types, population and population characteristics, number of other local governments, tax base, intergovernmental revenue, local debt, median value of homes in a jurisdiction, housing density, number of governmental employees and governmental structure.

6.4 The Expenditure Determinant Model and Variables For Michigan County Government

The model adapted for the examination of Michigan county governments is a modified median voter model. However, due to the lack of median income and median value of homes data for counties, personal income and SEV data were converted to a per capita basis for inclusion in the research. The determinant expenditure model analyzed data from 40 Michigan counties for the periods 1980, 1985 and 1987. The following independent variables were examined: population, population density, income, intergovernmental revenue, number of local governments, state equalized value, millage rates, number of second homes in county and whether the county was part of a standard metropolitan statistical area (SMSA). The income, intergovernmental revenue and state equalized value (SEV), were standardized on a per capita basis. The data for the variables was obtained from a variety of sources such as, Bureau of Census (population and income), State Tax Commission Annual Reports (county equalized values and millage rates), State Department of Treasury F65 Reports (intergovernmental revenue and expenditure data), Government Statistical Handbook, 1988 (number of governments) and Travel and Tourism In Michigan: A Statistical Profile, 1986 (second homes).

The initial model included all nine dependent variables but through an examination of the covariance matrix for each of the three time periods, several variables were excluded from the expenditure model due to correlation problems (Table 6.1) and lack of consistency with theory of public expenditures. Population and population density were correlated in each of the three years. Whether a county was part of a SMSA correlated with both population and population density. In the 1980 data, second homeownership as a percent of total homes in a county was correlated with intergovernmental revenue and per capita income. Because second homeownership data were unavailable for 1985 and 1987, the variable was dropped from the final model. The millage rate and SEV variables, while exhibiting a low degree of correlation with other variables, encounter the problem outlined by Burkhead and Miner (op. cit.) related to the inclusion in a econometric model -- they are variables that affect both demand and supply. Property tax revenues (SEV X millage rate) represent the single largest revenue source. A high degree of variability is noted in reviewing per capita SEV data related to the 40 counties. An apparent paradox is present in the sample. The high per capita expenditure counties have low per capita incomes but high per capita SEVs. A basic question then arises. What factors influence the high per capita SEV and low per capita incomes? The variables of per capita SEV and millage rates are discussed separately (6.6.1) following the discussion of OLS results, because

Table 6.1

COVARIANCE MATRIX 1980

IND. VBL.	POP	PCE	INC	IGR	GVTS	SEV	POPD	ML	HMS	SMSA
POP	1.00	-0.44	0.62	0.49	0.57	-0.34	0.96	-0.11	-0.59	0.81
PCE		1.00	-0.56	0.78	-0.57	0.57	-0.46	0.21	0.79	-0.26
INC			1.00	-0.64	0.55	-0.08	0.66	-0.32	-0.70	0.38
IGR				1.00	-0.69	0.37	-0.53	0.24	0.74	-0.3
GVTS					1.00	-0.26	0.53	-0.38	-0.62	0.38
SEV						1.00	-0.35	-0.41	0.56	-0.31
POPD							1.00	-0.09	-0.63	0.82
ML								1.00	0.12	0.07
HMS									1.00	-0.37
SMSA										1.00

COVARIANCE MATRIX 1985

IND. VBL.	POP	PCE	INC	IGR	GVTS	SEV	POPD	ML	HMS	SMSA
POP	1.00	-0.43	0.60	-0.49	0.55	-0.27	0.96	-0.05	-0.58	0.80
PCE		1.00	-0.34	0.67	-0.60	0.70	-0.43	-0.01	0.68	-0.27
INC			1.00	-0.47	0.44	0.04	0.64	-0.10	0.64	0.36
IGR				1.00	-0.66	0.22	-0.53	0.30	0.59	-0.29
GVTS					-0.20	0.51	-0.30	-0.63	0.38	0.33
SEV						1.00	-0.27	-0.43	0.47	-0.28
POPD							1.00	-0.01	-0.62	0.81
ML								1.00	0.02	0.14
HMS									1.00	-0.37
SMSA										1.00

COVARIANCE MATRIX 1987

IND. VBL.	POP	PCE	INC	IGR	GVTS	SEV	POPD	ML	HMS	SMSA
POP	1.00	-0.48	0.60	-0.34	0.55	-0.23	0.96	-0.14	-0.57	0.79
PCE		1.00	-0.30	0.50	-0.57	0.73	-0.47	0.06	0.71	-0.28
INC			1.00	-0.26	0.44	0.05	0.64	-0.15	-0.63	0.36
IGR				1.00	-0.57	0.03	-0.38	0.35	0.38	-0.23
GVTS					1.00	-0.26	0.51	-0.28	-0.62	0.38
SEV						1.00	-0.23	-0.33	0.47	-0.27
POPD							1.00	-0.11	-0.62	0.80
ML								1.00	0.04	0.04
HMS									1.00	-0.37
SMSA										1.00

Key:
IND. VBL. =independent variable; Pop = population; PCE = per capita expenditure;
INC = per capita income; IGR = per capita intergovernmental revenue;
GVTS = number of local governments in county; SEV = state equalized value;
POPD = population density; ML = millage rate; HMS = second residences;
SMSA = standard metropolitan statistical area

they were not included in the expenditure model.

County government per capita expenditures appear to exhibit a curvilinear relationship based on the scatter diagrams presented in chapter 5, therefore, independent variable data was converted to log form.

6.4.1 The Expenditure Determinant Model

The specified model for the determinant of county general fund expenditures, in log form, is as follows:

$$LPCE = a + b_1 LPOP + b_2 LINC + b_3 LIGR + b_4 LGVTS + u$$

where LPCE = per capita general fund expenditures
LPOP = county population
LINC = per capita personal income
LIGR = per capita intergovernmental revenue
LGVTS = number of other general purpose units

Per capita expenditures would be expected to decline with increasing population, therefore, the coefficient on the LPOP variable is hypothesized to be negative reflecting economies of scale in the provision of county government services. Since local government services are viewed as a normal goods but inelastic, the coefficient of LINC is expected to be positive.

Intergovernmental revenue for the research counties is comprised of of a mix state and federal revenue, with state and federal revenue sharing accounting for the largest percentage of the revenue category for 1980 and 1985. Since the federal revenue sharing program terminated in 1986, the intergovernmental revenue for 1987 consists of state revenue payments and residual federal revenue sharing monies that counties transferred to the general fund for the 1987 fiscal year. Distinction was not made as to the type of grant or formula utilized to distribute intergovernmental revenue to recipient governments. For example, in 1980, Michigan counties received federal revenue sharing in the form of a lump sum grant on a weighted formula basis. State revenue sharing is distributed on a per capita basis. Grants for the courts, mental and public health utilize a cost sharing formula for the distribution of state funds to counties. The intergovernmental revenue for counties derives from a mixed bag of grants, formula funding and reimbursement based on cost formulas.

Research by Courant, Gramlich and Rubinfeld (1979), Inman (1979) and Fisher (1982) indicate that the type of grant -- lump sum, matching or categorical-- is an important factor in determining the stimulative effect on local spending. The generally accepted proposition is that non-matching grants and lump sum grants tend to substitute for local spending (Fisher, 1988, pp. 350-362). Matching grants stimulation of local spending results from the lowering of the the relative tax prices of the service being produced, which encourages additional spending. The proposition that matching grants stimulate more spending than a similar increase in local income is termed the "flypaper effect," or "money sticks where it hits" (Courant, Gramlich and Rubinfeld, 1979, pp. 5-6).

Despite the lack of identification of the type of intergovernmental revenue received, the IGR variable is expected to carry a positive sign. As per capita intergovernmental revenue for a county increases, per capita expenditures should also increase since both substitution and income effects would be observed.

The variable for the number of local governments (LGVTS) is expected to be negatively related to per capita general fund expenditures. As the number of other general purpose units of government increase in a county, per capita expenditures would be expected to decline. The other general purpose units will assume responsibility for selected services thus reducing funding requirements on the part of the county. For example, if a city, township or village establishes a police department, the demand for county sheriff services is expected to decline, leading to lower per capita sheriff expenditures. However, the establishment of additional police departments within a county may lead to a higher demand for jail space and for services of the courts. Therefore, while it is hypothesized that the number of other general purpose units would lead to expenditure reductions for the county, the overall strength of a LGVTS variable and its' significance may cause the opposite to occur.

6.5 Regression Results

The results of the OLS regression, with per capita expenditures serving as the dependent variable for the years 1980, 1985 and 1987, are displayed in Table 6.2.

Table 6.2

$$LPCE = a + b_1 LPOP + b_2 LINC + b_3 dLIGR + b_4 LGVTS + u$$

Variable	1980	1985	1987
C	3.27 (0.99)	1.00 (0.40)	2.58 (1.02)
LPOP	-0.10 (-1.43)	-0.03 (-0.49)	-0.18 (-2.73)
LINC	0.13 (0.36)	0.21 (0.76)	0.38 (1.28)
LIGR	0.37 (2.85)	0.63 (3.43)	0.21 (1.41)
LGVTS	-0.04 (-0.31)	0.01 (0.05)	-0.01 (-0.11)
Adj. R^2	0.60	0.52	0.47

Coefficients - log form T-Statistic ( )

The results of the OLS for the three time periods indicate that the determinant expenditure model is consistent with public finance theory. The signs of the coefficients are consistent with the hypothesis. The population coefficient (b_1), as expected, has a negative sign and is statistically significant at the 83% confidence interval in 1980 and 99% in 1987. For every 10% increase in population, per capita expenditures decrease by 1.8% in 1987. Sample data would indicate that smaller counties face a difficult task of reducing expenditures when they do not have substantial increases in their population base allowing them to spread their fixed costs over a larger population base.

The per capita income variable was statistically significant at the 29% confidence interval in 1980, 55% in 1985 and 80% in 1987 The income elasticity coefficients (b_2) are positive, ranging from 0.13 to 0.38 (1980 - 1987), but are smaller than the coefficients obtained by Fisher and Inman (op. cit.). The positive nature of the b_2 coefficient for income lends support to the postulate that county government services, though relatively inelastic, can be considered normal goods. For example, 10% change in per capita income in a county leads to a 3.8% change in per capita expenditures.

Intergovernmental revenue coefficient (b_3), as expected, carries a positive sign and is statistically significant at the 99% confidence intervals for 1980 and 1985 and at the 83% confidence interval for 1987. The evidence from the research supports the stimulative effect of grants reported by Craig and Inman (1985) that a one dollar grant increases expenditures to a greater extent than a one dollar increase in income (Fisher, 1988 p. 359). Elasticities for income and intergovernmental revenue are compared in Table 6.2. The elasticity for LIGR in 1985 (0.63), is three times larger than for income in that same year. However, since the intergovernmental revenue variable is an aggregation of all intergovernmental revenue received by county government, without specification of grant type, the results may be less conclusive. The research results provide evidence that per capita expenditures increase as intergovernmental revenue to county government rises. Given a 10% increase in intergovernmental revenue, expenditures would be expected to rise 6.3%. An additional view would be given a 10% increase in intergovernmental revenue, 37% of the increase could be substituted for taxes or placed in fund reserve. Whether additional intergovernmental revenue leads to increased local expenditures or substitutes for local taxing effort is dependent on the type of grant and the financial policy of the county.

The results of the research show that number of local governments is not significant as a determinant of county government expenditures. While the negative sign on the coefficient (b_4) supports the supposition that other local governments may assume service production responsibility, resulting in county expenditure decreases, the small coefficient (-.01) for 1987 and low level of confidence 9%, does not permit support of the hypothesis.

The adjusted R^2 of 0.47 for 1987 data represented a decrease from the 0.60 observed in 1980, indicating that the selected independent variables decreased in their explanatory power over the this time period. The determinant expenditure model did not explain 40% to 53% of the variation in county expenditures for the three time periods. Therefore other factors that possibly could contribute to expenditure variation will be examined.

6.6 Additional Insight Into County Government Expenditures

The expenditure determinant model described above, while partially explaining determinants of county government, fails to capture structural variations between counties. The model ignores two key components of the ability of county governments to finance local services -- tax base and millage rates. A key question is the relationship between county general fund expenditures and the ability to raise revenue through property taxes. Do county residents demand a specified service level from county government and then decision-makers enact policies that raise the required revenue (demand driven)? Alternatively, do the level of revenues available determine expenditure levels (supply driven)? The relationship between county expenditures, millage rates and tax bases provides additional insight to the examination of county government and the resulting performance.

6.6.1 Model Specification Problems

In this research, per capita income was used as a proxy for median income since information was unavailable for the median income for each of the 40 sample counties. This may be in part the reason for the model only explaining between 47% and 60% of county government expenditures. The adjusted "r^2 perhaps could be improved if a variable was added to the expenditure model that accounted for non-residents.

Additionally, expenditures in county government may be influenced by the tax base of the county and the corresponding millage rate selected by voters and decison-makers. While decision-makers have limited influence on the tax base of the county, some control can be exerted over millage rates. Though voters may elect to fix the millage at a predetermined level, county boards by simple resolution can roll back millage rates to reflect lower yields of the property tax beyond the requirements of the "truth In taxation" statute in the state.

County government budgeting is a political process, therefore in addition to the variables used to explain expenditure variation, the political objectives of county commissioners and interest groups are not captured by the model when attempting to explain the variance in county government expenditures.

6.6.2 The Paradox Between SEV and Income

Sample data from the 40 counties included in the research demonstrate an apparent paradox. Table 6.3 ranks the sample counties in descending order of county general fund per capita expenditures for 1980. The table also provides comparative data for per capita income, per capita SEV and second homes (residences) as a per cent of total residences in a county.

Examination of Table 6.3 reveals that the top twelve per capita expenditure counties, with the exception of Alger and Luce counties, have high per capita SEVs but low per capita incomes. Second residence as a percent of total residences exceeds 34% for the twelve counties, with the exception of Ogemaw and Grand Traverse counties. A basic question arises as to the relationship between SEV per capita, income per capita, second residences and general fund expenditures per capita.

Sample counties which have a ratio of second residences to total county residences greater than 25% are generally considered tourist counties and most are located in northern Michigan. Second residences add to the property tax base of a county and increases the state equalized value per capita for the county. However, the personal income of owners of second residences are counted in the county of principal residence and not in the county where the second residence is located. Therefore, the income per capita of counties with a higher

Table 6.3

Sample Counties Ranked - Expenditures Per Capita (1980)

County	Exp/Capita	Inc/Capita	SEV/Capita	2nd Homes
LAKE	$223.64	$6,062	$16,448	66.9%
CRAWFORD	$202.88	$6,464	$13,616	41.1%
MONTMORENCY	$198.31	$7,075	$15,947	55.2%
CLARE	$151.25	$6,813	$11,045	48.8%
BENZIE	$149.28	$7,717	$13,367	41.2%
OTSEGO	$142.89	$8,140	$16,939	41.2%
ALGER	$139.89	$6,212	$8,734	27.7%
OGEMAW	$127.21	$6,536	$12,140	16.4%
LEELANAU	$119.07	$9,138	$20,725	38.3%
GRAND TRAVERSE	$115.13	$9,140	$12,099	12.7%
LUCE	$108.03	$8,218	$7,030	33.6%
MACKINAC	$107.26	$7,308	$15,831	45.6%
PRESQUE ISLE	$104.05	$7,651	$12,396	34.7%
GOGEBIC	$103.29	$7,211	$6,435	18.9%
ST. CLAIR	$102.83	$9,352	$11,218	4.4%
MASON	$95.92	$7,759	$16,273	21.3%
MANISTEE	$95.05	$7,905	$11,012	24.8%
OSCEOLA	$94.99	$6,551	$11,230	27.8%
GLADWIN	$93.16	$7,080	$9,794	43.3%
HURON	$88.31	$9,031	$15,873	22.9%
MONROE	$88.28	$9,412	$11,422	1.0%
BRANCH	$86.71	$8,618	$8,371	16.6%
MIDLAND	$83.40	$10,336	$15,761	2.4%
HILLSDALE	$82.63	$8,147	$9,287	10.7%
LIVINGSTON	$81.43	$10,383	$10,525	6.1%
GRATIOT	$78.90	$8,485	$8,241	1.1%
SAGINAW	$78.42	$9,788	$8,594	0.3%
VAN BUREN	$76.80	$8,017	$8,062	14.0%
MENOMINEE	$75.05	$7,614	$7,211	13.5%
INGHAM	$73.28	$9,781	$7,360	0.3%
IOSCO	$72.99	$7,301	$9,778	33.9%
MECOSTA	$71.63	$6,268	$7,824	23.3%
LENAWEE	$71.21	$9,427	$9,656	6.6%
MUSKEGON	$70.86	$8,708	$6,687	2.0%
CASS	$67.52	$8,516	$8,509	15.7%
TUSCOLA	$67.28	$8,858	$7,252	4.2%
LAPEER	$66.01	$9,143	$8,630	3.7%
IONIA	$63.44	$7,866	$6,500	3.4%
KENT	$58.28	$9,914	$7,867	1.3%
OTTAWA	$54.32	$9,382	$9,259	3.0%
Sample Avg.	$77.70	$9,189	$9,367	9.2%

Key:
Exp/Capita = expenditures per capita; Inc/Capita = income per capita
SEV/Capita = state equalized value per capita
2nd Homes = second residences as a percent of total residences

percentage of second residences is underestimated. The owners of second residences do not get counted as part of the population of a county where the second residences are located which leads to an overestimation of per capita expenditures. A basic problem in counting occurs. To determine the relationship between expenditures and second residences, population and income personal income would need to be adjusted to account for second residence owners.

Counties containing a high percent of second residences may experience peak demand problems during the tourist season. For example, tourist counties may experience an increased demand for law enforcement services such as, road and marine patrol. If counties add additional law enforcement capacity, depending on the level of enforcement, additional court services may be required. The counties may generate additional revenue from traffic citations for example, but may incur added costs for the courts and law enforcement. Whether peak demand problems contribute to additional county expenditures could not be determined from the research data due to data aggregation problems. Second residences contribute to the property tax revenue base of the county and may totally offset the higher costs of county services attributed to the seasonal variation in county population.

If counties face a peak or seasonal demand problem, increased services levels can be provided by investing in part-time personnel, funding overtime for current employees or by investing in additional personnel. If there work rules are present that prohibit the use of part-time employees (union contract) or that penalize the unit in terms of reduced intergovernmental aid, the county may in order to meet peak demand, generate excess capacity in service areas that are subject to fluctuations. For example, county sheriffs receive funds from the secondary road patrol grant program managed by the state. In order to qualify for the road patrol grant, the number of patrol deputies cannot be reduced below the 1978 staffing level. If the number of deputies drops below the established level, road patrol funds are unavailable to the county. Depending on the staffing level when the county entered the program, the rule could result in generating excess sheriff service capacity for non-peak periods. Union rules that prevent the use of part-time employees, would have the same effect of generating excess capacity thus leading to higher per capita expenditures in counties that are subject to fluctuating service demands.

6.6.3 An Alternative Expenditure Model

Based on the observance of the apparent paradox between high expenditure counties exhibiting low per capita incomes, high per capita SEVs and a high percentage of second residences, an alternative expenditure model was constructed. The alternative model incorporated the variables of per capita state equalized value (LSEV) and second residences (LHMS). The per capita income variable (LINC) was dropped from the regression for the alternative expenditure model. The inclusion of the LSEV variable introduces a dimension of revenue supply into the equation along with the demand variables population, per capita intergovernmental revenue and the number of other local governments. The predicted sign of the LSEV variable is positive. As the per capita SEV of a county increases, per capita expenditures would be expected to increase due to the increasing tax base wealth of the county. The LHMS (second residence) variable would be expected to carry a positive sign, per capita expenditures for a county would rise as the percent of second residences of a county increase.

The specified alternative model for the determinants of county general fund expenditures, in log form, is as follows:

$$LPCE = a + b_1 LPOP + b_2 LIGR + b_3 LGVTS + b_4 LSEV + b_5 LHMS + u$$

where LPCE = per capita general fund expenditures (1980)
LPOP = county population (1980)
LIGR = per capita intergovernmental revenue (1980)
LGVTS = number of other general purpose units in county
LSEV = per capita state equalized value (1980)
LHMS = percent of second residences of total residences in a county (1980)
u = error term

The results of the alternative expenditure model are displayed in Table 6.4.

Table 6.4

Variable	1980
a	0.42 (0.31)
LPOP	-0.07 (-1.01)
LIGR	0.33 (3.16)
LGVTS	-0.12 (-1.18)
LSEV	0.44 (4.02)
LHMS	-0.04 (-1.09)
Adj. R^2	0.72

Coefficients - log form   T-Statistic ( )

The results of the regression utilizing the alternative expenditure model supported the hypothesis with the exception of the coefficient second residence variable that had a negative as opposed to the predicted positive sign. The population coefficient as predicted contained a negative sign and is statistically significant at the 68% confidence interval. A 10% increase in a county's population would be expected to give rise to a 0.7% decrease in general fund per capita expenditures.

The intergovernmental revenue coefficient contained the predicted positive sign and is statistically significant at the 99% confidence interval. A 10% increase in the level of per capita intergovernmental revenue, according to the model, would lead to a 3.3% increase in per capita expenditure or provide the opportunity for the county to substitute a portion of the increased revenue for local tax effort or increase the county's fund equity.

The number of other local governments in a county variable coefficient is statistically significant at the 75% confidence interval and contains the predicted negative sign. If the number of other local governments increased by 10% in a county, county per capita expenditures would be predicted to decrease by 1.1% as the other units provided services that served as a substitute for county services thereby reducing county expenditures.

The coefficient for the per capita state equalized variable is statistically significant at the 99% confidence interval and contains the predicted positive sign. A 10% increase in the per capita SEV of a county would be predicted to give rise to a 4.3% increase in per capita general fund expenditures.

The coefficient for the second residence variable contained a negative sign as opposed to the predicted positive sign. The coefficient is statistically significant at the 72% confidence interval. The regression results suggest that as the number of second residences increase as a percent of total county residences, county per capita expenditures would be expected to decrease. Given a 10% increase in the percent of second residences, per capita expenditures would decline 0.4%.

The alternative expenditure model increased the adjusted "r" squared from 0.60 (first model) to 0.72. While the alternative model would appear to have an improved predictive power related to county government per capita expenditures, the model encounters specification problems outlined with the first model. The strength of the SEV variable indicates that the tax base of a county is an important determinant of county government expenditures. Assuming county policy-makers do not change the millage rate, increases in the tax base as measured by the state equalized value of the county would lead to increased expenditures. Whether the supply of revenue determines expenditures versus the demand expressed by county citizens remains a question. A reasonable hypothesis is that expenditures are co-determined both by demand and available revenues.

6.7 Structure and Conduct Problems In County Government

An underlying set of problems in county government relating to expenditure differences between counties are those related to county government structure. The problems include the required constitutional offices, state revenue sharing and the budget allocation process.

6.7.1 Constitutional Offices

In public finance literature it is assumed that units of government have the flexibility to produce and provide services as articulated by voters. In other words, preferences for services are a guiding determinant for expenditures. The assumption ignores imposed structural requirements. Michigan counties are required by constitution to have the offices of clerk, treasurer, sheriff, prosecutor and three courts (circuit, district and probate). The state supreme court retains the authority to establish multi-county circuit, district and probate courts. The services of a register of deeds is required. However, county boards may elect to combine the offices of county clerk and register of deeds. If counties do not combine the two offices, the register of deeds is elected as a constitutional officer in county government.

The imposed structure constrains the opportunity for counties to seek alternative structures for the delivery of services. In order to assure a continuity of services to residents even in the absence of the elected constitutional officer, each of the offices has one or more deputies appointed by the elected officer. The deputies are authorized to to carry out the official duties of the office. The basic staffing level of most offices is two employees, which can be considered a fixed cost of office operation. Staffing levels above the bare minimum are a negotiated item between the elected officer and county board of commissioners. Counties start with a basic cost of operation regardless of the preferences of voters or county decision-makers. Counties with small populations are unable to lower per capita cost of service delivery appreciably because of the structural requirement imposed by the constitution.

Some counties have exercised their discretionary authority to enlarge jurisdictional service boundaries so that they can capture economies of scale in production and delivery of services. This is evidenced by the establishment of multi-county health and mental health departments, joint solid waste facilities and the renting of excess jail capacity to counties experiencing jail overcrowding. The arrangement provides the opportunity for counties to spread fixed costs over a wider population base and reduce local costs while at the same time providing benefits to the purchasing county.

Counties with small populations do not have the option of having a multi-county clerk's office or treasurer' office because of constitutional constraints. However, the constraint does not prohibit the institution of "cross-training" of employees in a courthouse, i.e., training employees to work in multiple offices so that they can relieve demands during peak demand periods. Cross-training allows counties, especially smaller ones that may be facing personnel shortages due to budget constraints, to reduce labor costs.

Though the constitution serves as a constraint to changing the structure of the basic offices in county government, the budget allocations above a base level are under the control of the county board and are influenced by the political structure of the county, the bargaining power of the elected officers and wage levels of county employees. Several years ago, a basic question arose concerning the whether the rights of being a constitutionally elected officer outweighed the budget authority of the county board. The Wayne County Board of Commissioners, in an attempt to cope with falling revenues, imposed an across-the-board 15% budget cut. The constitutionally elected officials sued the board arguing that they were unable to fulfill their constitutional and statutory duties of office. The Michigan Appeals Court ruled that county offices must be funded at"serviceable levels" (VerBurg, 1987, pp. 95-96). The court decision reaffirmed the budgeting authority of the county board, but also recognized that basic offices require an appropriation that permits operating at a serviceable level. However the court did not define "serviceable level," leaving the question open to the political process. The question of what constitutes a "serviceable level" has become the subject of intense debate in county government, revolving around the issue of "whose preferences count." Do some offices lay claim to a greater share of the county budget as a result of their constitutionally defined rights and responsibilities, or are budget levels determined via the local political process?

Harvey and House (1988) argue that several different types of mandates exist: constitutional, enabling statute, attorney general opinions, and community.policy or historical. Each of the mandates impacts on the budget allocation process. The strength of each mandate is a function of the interplay between the department head, the county board and the community. Citizens with voting power ultimately determine "reasonableness" of budget decisions.

6.7.2 Intergovernmental Revenue Structure

Counties, unlike cities, village and townships, receive their share of state revenue on a straight per capita basis. State revenue sharing payments to municipalities are distributed both on a per capita and a formula basis. The formula incorporates "relative tax effort" and population. State revenue sharing to counties is essentially a lump sum grant and is less likely to serve as a stimulant to local spending. The state revenue sharing payment may serve as a substitute for local taxing effort. The lump sum feature of the grant is non-redistributive, therefore, regardless of fiscal needs, all counties receive proportionally the same level of state revenue. As this research found, intergovernmental revenue is a significant variable in determining county government expenditures.

A change in the structure of the state revenue sharing program to counties that incorporates "relative taxing effort" and population would have the potential to move towards a redistributive program instead of the current substitution for local taxing effort. The lack of recognition of structural differences and taxing capacity that exists among counties leads to fiscal disparities among units.

Incentives to reward counties that engage in intergovernmental contracting as a means to deliver services, especially law enforcement, would encourage the capturing of economies of scale in service production.

Incorporating matching grants in county, similar to current mental and public health arrangements would provide the potential to promote the production and provision of services that are currently under-produced such as solid waste management and disposal.

The structure of the cost sharing arrangements with county government related to child care services administered by probate court introduces budgeting uncertainty. Expenses incurred by probate court in adjudicating cases brought before the court are shared by state and county government on a 50% allocated share. Each year the county and the state negotiate a budget for child care services. The negotiated agreement serves as a cap for state reimbursement to the county. If a county experiences an above-average case load during the year that results in the county exceeding the reimbursement cap, the county bears 100% of the additional incurred costs. The other factor affecting the costs of in the child care services is the behavior of the probate judge in disposing of cases. The probate judge retains complete discretion in terms of the type of treatment and the costs for each case that comes before the court. Therefore, the county budget is subject to the actions of the court in terms of incurred costs. If a probate judge decides that a juvenile should receive treatment in an out-of-state facility with a higher cost structure, the county board lacks recourse but to pay the costs. The county board may use political persuasion with the probate judge in the selection of facilities where juveniles are sent for treatment but the judge is not bound to accept the desires of the county board.

An alternative is for the board and probate court to enter into contracts with treatment facilities in attempting to influence the courts to choose the county's preferred treatment facility for county cases. Without a change in the child care reimbursement regulations, the cost center represents an area of uncontrolled costs to counties. Currently, a class action suit brought by several counties is before the courts. The counties are attempting to seek relief from the state for a share of costs that exceed the budget cap.

6.8 Summary

The results of the OLS analysis of the determinants of county general fund expenditures found that the variables population, per capita income, per capita intergovernmental revenue and the number of local governments, explained 47% to 60% of the variation in per capita expenditures of the sample counties. The population coefficient was negative as predicted and was found to be statistically significant at the 83% confidence interval in 1980 and 99% in 1987. The population variable while having the predicted sign in 1985 was statistically significant only at the 37% confidence interval. The regression results based on the 40 county sample for 1987 indicate that for every 10% increase in population, county per capita expenditures would be expected to rise 1.8%.

The per capita income coefficient contained the predicted sign, positive, and was statistically significant at the 29% confidence interval in 1980, 55% in 1985 and 80% in 1987. The income elasticity ranged from 0.13 to 0.38 for the 1980 to 1987 period. The positive income elasticity indicates that county general fund services can be considered normal goods. For every 10% increase in per capita income in a county, per capita expenditures would be expected to increase 3.8% based on 1987 regression results.

The intergovernmental revenue coefficient carried the predicted positive sign and was statistically significant at the 99% confidence interval in 1980 and 1985 and at the 88% confidence interval in 1987. A 10% increase in intergovernmental revenue would be predicted to give rise to a 2.1% increase in county per capita expenditures based on 1987 data.

The variable related to the number of other local general purpose governments in a county contained the predicted negative sign, but coefficient was near zero for each of the three time periods. The results would indicate that the number of other local governments is not an important determinant of county government expenditures.

The results indicate that as population increases, per capita expenditures decrease, which lends support to the existence of economies of scale for county general fund services. Research results also indicate that despite the relative inelastic nature of county services, increases in personal income in a county would lead to an increased demand for services. Intergovernmental revenue is an important determinant of county expenditures. However, the type of intergovernmental grant is important in the determination of the stimulative effect to county spending. Behavioral economists would argue that the type of grant does not make a difference in most cases as to the stimulative effect on local expenditures. Decision-makers do not change their expenditure decisions based on the type of grant but treat grant money as another category of revenue that can be used to support a selected service or services. The research did not separate intergovernmental revenue as to the type of grant.

The alternative expenditure model presented, utilizing 1980 county data, provided more explanatory power with the incorporation of the tax base of the county as measured by per capita state equalized values. The income variable was dropped from the alternative regression.

The second residence variable contained the opposite sign as predicted and could be viewed as not an important variable in explaining county government expenditures.

County budgeting is a political process that is impacted by interest groups, the bargaining power of department heads, the preference of voters and other factors, all which have the potential to impact expenditure levels in county government. These factors are not captured in an expenditure model and may account for a portion of the 40% to 53% of what the model didn't explain.

The research encountered a problem of counties with relative high SEVs also having low per capita incomes and high per capita expenditures. A plausible explanation of this apparent paradox is the problem of counting. The owners of second residences in a county do not get counted either in the population base of the county of second residence nor are their incomes attributed to the county. The counting problem leads to an underestimation of per capita incomes and an overestimation of per capita expenditures for counties containing substantial percentage of second residences. Additional research which corrected for second residences through the weighting of the population and income variable may provide insight as to the effect of second residences on county expenditures.

Constitutional structural constraints such as, the requirement of certain county offices, results in high fixed costs for small counties and prevent the counties from substantially reducing per capita expenditures.

Chapter 7

Output and Performance Indicators for Selected County Offices

7.1 Introduction

The statistical analysis of variables that determine per capita expenditures in a county found that the variables -- income, population, intergovernmental revenue and the number of local governments, explained 47 to 60% of the variation in expenditures between counties. Accounting problems may contribute to the fact that the expenditure determinant model only explained essentially one-half of the expenditure variance between counties. Personal income of second residences owners are not included in census data when determining per capita incomes, yet the second residences owners contribute to the tax base of the county which may lead to distortion when analyzing the factors contributing to county government expenditures. Determining the median value home versus per capita SEV may enhance the expenditure model and increase the predictability of the model.

Many other factors influence county government expenditures. The allocation of county revenue resources is a political process that influences expenditure levels. The skill, or lack of, in the management of county offices, agencies and fiscal affairs of a county has the potential to impact county government expenditures. The expenditure model did not examine the importance of whether a county had adopted centralized administration and its contribution to expenditure differences. The decentralized nature of county governments -- governments within governments, means that the decision-making process in county governments has many actors, each of which has a role in determining expenditure levels. Uncertainty abounds in county government. The best budgeting plan can be rendered ineffective, if a long and expensive circuit court trial occurs during the course of the budget year. In many cases, the county board has little control over costs that are externally generated.

The performance of county government can be affected by the adopted budgeting system. While each county operates under the Uniform Accounting and Budget Act, Public Act 621, 1978, the budget allocation process in county government is anything but uniform.

Chapter 7 explores the role in budgeting on the performance of county government and the importance of identifying and measuring outputs, both intermediate and final. County decision-makers generally are able to measure inputs into the production and provision process since most inputs are easily identifiable, dollars, people, capital equipment, buildings and the like. Identifying and measuring the outputs of the various offices is a difficult task. The identification of the impact of the services and programs funded by the county general fund is even more difficult. This research attempted to provide insight to county decision-makers and department heads as to the type of information that can be used to analyze county government output in selected county offices. The development of output and performance measures represents a key link to the county budgeting system.

7.2 Budget Allocation - Impact on the Performance of County Government

The county board of commissioners, as are all local governmental bodies, is required by state law to develop, adopt and monitor a balanced budget each fiscal year. The decentralized nature of county government, the mix of departments headed by elected and appointed officials, various joint funding arrangements with state government and decision-making powers vested in the court system, add to budgeting complexity. While county boards have the statutory responsibility for developing, monitoring and controlling the budget, forces beyond the control of the boards, decrease the board's budget control. The adoption of centralized county administration alters the relationship between the county board and county departments and influences the budgeting process and ultimately the performance of county government.

7.2.1 Basic Approaches to Budgeting

County governments have the option of selecting among four different approaches to county budgeting. The basic budgeting approaches are -- incremental, performance, program planning and zero base (House, et al, 1985).

The incremental budgeting approach assumes that what was funded the previous budget cycle is appropriate to fund for the next cycle. The focus of attention is on the size of appropriation increase (decrease) to each cost center or line-item. County boards may adopt a budget in one of two ways, on a line-item basis or departmental basis. The line-item approach specifies, as the name implies, a line-by-line appropriations for each activity within a budget center. The approach maximizes board control, limits managerial discretion, increases transaction costs in budget monitoring and forces frequent contact between the county board and department heads. The approach tends to focus on inputs versus outputs and activity versus outcomes. Although, boards may have definite levels of output in mind when establishing budget levels, line-item budgets generally lack an explicit statement of expected outputs.

The board may also adopt a departmental budget in which case each department is allocated a fixed amount for operation. Flexibility is given to department managers to allocate resources within their department among the various activities. The approach increases managerial authority and removes policy-makers from detail budget decision-making.

The incremental approach to budgeting represents a tranquil method of budgeting. Increases are given on the margin, with or without definition of need or proven performance. Budget reduction are fashioned in the same manner and often instituted as across-the-board in order to interject a "degree of fairness." Incremental budgeting seldom asks the question, "What are the outputs and impacts of the service being funded?" What difference does it make if funding is increased, decreased or remains the same?" "Who will be impacted if a service is eliminated or expanded?" Incremental budgeting is easier to monitor and the success or failure of the approach is measured in terms whether the cost center stayed within their line-item or departmental budget. The line item budgeting approach is incremental design and is often favored by county boards due to the perceived control and budgeting oversight authority inherent in the approach.

Performance budgeting is output and performance oriented. The approach focuses on functions, activities and projects and by design, increases departmental flexibility and discretion. Legislative and administrative scrutiny is removed from day-to-day operations but the approach requires the development of performance measures as a means of identifying outcomes and impacts. According to Schmid (1988, pp. 35-36), "program budgeting serves three different functions: (1) focuses the political decision on trade-offs among the ultimate effects on different groups of citizens; (2) focuses attention on the fact that several different agencies or departments may have the same final product, thus the approach facilitates the comparison between agencies or departments and raises the question as to why outputs and costs may differ; and (3) facilitates the calculation of changes in the rate of inputs compared to changes in the rate of outputs or impacts."

Performance budgeting tends to favor projects and departments that have visible outcomes and easily identifiable performance measures. The fact that methods for measuring county government output are not well developed has detracted from the popularity of the performance budgeting approach.

The program planning and budgeting system (PPBS) approach is multi-year, incorporates cost benefit analysis and focuses on alternatives. PPBS encourages long-range planning and attempts to eliminate organizational fences that serve as constraints to problem identification and program delivery. This budgeting approach is also targeted to avoid the duplication of projects. The limitations to the adoption of PPBS as a budgeting format, centers on the complexity of the approach. Because cross-organizational relationships are difficult to develop and maintain, opposition to PPBS is often the result of difficulty experienced by legislative bodies in monitoring and administrating the system. PPBS stresses the policy-making or goal setting role for legislative bodies and the delegation of analysis and implementation to professional staff. Counties often lack the professional expertise to adopt the performance planning and budgeting system.

Zero base budgeting (ZBB) reached its zenith in the 1960s as an approach to budgeting advocated by President Carter, among others. Zero base budgeting requires the justification of each expenditure category each budget cycle. Therefore future funding cannot be assumed just because the program received funding the previous budget cycle. The transaction costs of implementing and maintaining a ZBB system are high for complex organizations. The strength of the approach is that it requires the identification of priorities and consciously raises "What if...?" questions. The weakness of ZBB is the lack of recognition of structural constraints that are present in county government. To assume that a department required by the constitution or state statute is not going to receive funding unless justification is received, ignores reality. ZBB, as actually applied, is essentially a marginal budgeting approach which applies the ZBB principles to budget increments above the base level.

7.2.2 Towards An Integrative Approach in County Budgeting

Each of the four basic approaches to budgeting has strengths and weaknesses when applied to county government budgeting. The adoption of a "pure" form of performance, program planning or zero base budgeting, by county governments is unlikely due to the lack of staff resources, political realities and structural constraints. Budgeting performance in county government could be approved by the expansion of the incremental budgeting approach. The integration of key elements from the performance, program planning and zero base approaches has the potential to raise county government budgeting to a more planned and analytical level.

An integrative approach to budgeting recognizes the structural constraints in county government such as the mix of constitutional and statutory offices and the mix of elected and appointed department managers. The approach recognizes that substantial reorganization of county government is constrained by law and most departments or cost centers have a basic budget level. Political budget discussion involves the allocation of resources on the margin, that is, should budgets be marginally increased or decreased above a base or serviceable level? Given the political nature of the budgeting process, the elimination of entire service centers is an unlikely course of events. An integrative approach incorporates the use of performance measures and long range planning such that, "What if..." questions can be asked. If a department or agency receives additional resources for the hiring of new staff, what will be the added outcomes and impacts? If a budget is reduced, what are the implications, whose preferences are ignored and what are the likely impacts on recipients?

The integrative budgeting approach, through the use of output and performance indicators expands the incremental budgeting to a more substantive level. The goal of the approach is to make transparent the impacts of budget decisions by policy-makers. The approach requires department heads and agency directors to structure budget requests in terms of outcomes and impacts resulting from the managed mix of inputs.

Integrative budgeting requires policy-makers to insist on quantitative and qualitative data relating to past performance and future budget request. The approach does not represent a radical change in county budgeting. An integrative approach adds a higher degree of accountability to budgeting performance. Instead of asking "did the department stay within the budgeted amount?", the appropriate question is "What were the results?, How do we measure? and What were the impacts from the expenditure of county resources?".

The adoption of an integrative approach requires additional information being included in budget requests and annual reports. The approach also requires the development of outcome and performance measures for each expenditure center in county government. This research attempted to develop examples of performance and output measures that could be utilized in assessing the output of six selected county offices -- clerk, treasurer, register of deeds, district court, sheriff and county administration. The analysis was not exhaustive, data collection problems and response from the various departments limited the scope of analysis. However, the data provides insight as to the potential for developing performance measures in county government.

7.3 Output and Performance Indicators

The construction of valid indicators or measures of output and performance is not a simple task. Inputs are generally recognized and measurable when they are dollars, staff, plant and equipment -- essentially physical items. Outputs, both intermediate and final, are more difficult to ascertain, since they involve both quantity and quality dimensions. Department managers, in order to ascertain their success in reaching their predetermined objectives, must be able to define their objectives and measure output . Policy-makers are faced with the task of linking performance measures to the budgeting system. While integrative budgeting introduces a higher degree of accountability, it is by no means a tranquil means of allocating county resources. The adoption of an integrative budgeting approach is more politically sensitive than incremental budgeting, since budget decisions are made with increased knowledge of the potential impacts and distributional consequences. Because recognition is made of who gets served or not served, it may lead to political pressure to realign funding priorities.

This research attempts to identify and evaluate output and performance measures for the county offices of clerk, treasurer, register of deeds, district court, sheriff and county administration. Based on interviews with county officials, output indicators for each office were identified (survey instruments are displayed in Appendix F). Each county officer in the sample counties was mailed a data form to complete and return for tabulation. The response to the request for information concerning the output of their office varied by year and county. Supplemental data from state reports was obtained for the offices of sheriff and district court.

The research quantified the output from the six offices, but did not address the qualitative aspects or the impacts of the delivered county services. The research represents the first step in moving towards an integrative budgeting approach in county government. The quantification of output from the selected county offices examined permits a degree of inter-county comparisons based on county size. Because qualitative measures were not constructed, cross-county comparisons should be made with caution. This research does not presume that the identified output from the selected county offices was totally inclusive of all the services and output generated by the offices. However, the attempt to standardize the data provides insight into the development of output measures that are more inclusive[1].

7.3.1 County Clerk

The constitutional office of county clerk has a wide variety of constitutional and statutory duties. County clerks report that over 150 separate duties fall under the responsibility of their office. The principal duties of the clerk are clerk of circuit court, clerk of the county board of commissioners, chief election official and registrar of vital records. The county clerk certifies notary publics and records and issues birth and death certificates, marriage licenses, trademarks, livestock brands and assumed names. Additionally, the clerk takes applications for passports, records township ordinances and veterans' discharges, and serves as clerk of the concealed weapons, clerk of the and plat board, keeper of the keys to the courthouse and county jail, and secretary of the elections commission. In some counties, the county clerk maintains the general ledger and performs a variety of accounting and financial duties. The clerk's involvement in financial accounting and management depends on whether the county has adopted the county controller form of central administration or the county executive form of government. If the county has adopted the county controller form of administration, the county board of commissioners determines the location of the accounting function. With the county executive form, the accounting function is transferred to the county executive upon voter approval. If counties have not adopted one of the two forms of centralized administration, the general accounting function may be performed by either the clerk or treasurer, or in combination. Counties vary as to the location of the accounting function and who maintains the county's general ledger.

The examination of the output of the county clerk's office focused on identifying categories that captured a portion of the volume of over-the-counter services, such as the recording and maintenance of vital records and the issuance of true copies. Data for the years 1970, 1975, 1980 and 1985 were collected related to: birth and death certificates; gun permits; marriage licenses and passports issued; doing business under an assumed name (DBA) filings; name changes processed; new circuit court cases filed; and the number of elections administered. Due to inconsistencies among counties in reporting, the activities of name changes processed and elections administered were deleted from the calculation of total activity reported. Twenty six county clerks were able to provide activity data for 1970, 29 for 1975, and 32 for 1980 and 1985. The summary of activity output data for 1970, 1975, and 1980 for each county can be found in Appendix G.1-3.

Table 7.1 displays the summary of activity data reported by 32 counties for 1985. The activity reported is not inclusive of output from the county clerk's office but represents an example of how output data could be reported for use in assessing performance. Many factors account for the output variance between counties including population, whether the county had a combined clerk-register of deeds office, the extent of computerization, business activity level in the county, level of law enforcement as it relates to circuit court activity, the number of circuit judges, existence of hospitals in the county

Table 7.1

County Clerk - 1985
Activity

County Group	Clk/RD	Comp	GL	BCDCML	DBA	GP	Cir Ct New Cases	Total Activ	Emp	Activ/Emp
Group I										
Luce	na	na	C-T	na	na	na	na	na	na	na
Montmorency	na	na	na	na	na	na	na	na	na	na
Lake	1	1	C-T	114	47	0	202	363	2.5	145.2
Alger	1	0	C-T	248	40	147	173	608	4.0	152.0
Crawford	na	na	na	na	na	na	na	na	na	na
Mackinac	0	1	C-T	296	78	38	130	542	4.5	120.4
Benzie	0	1	C-T	290	105	38	222	655	3.0	218.3
Presque Isle	0	0	C-T	417	70	102	174	763	4.0	190.8
Leelanau	0	1	T	232	174	43	191	640	4.0	160.0
Sub-total	2	4		1,597	514	368	1,092	3,571	22.0	162.3
Group II										
Otsego	1	1	C-T	561	203	75	356	1,195	4.0	298.8
Ogemaw	na	na	na	na	na	na	na	na	na	na
Gogebic	na	na	na	na	na	na	na	na	na	na
Osceola	na	na	C-T	na	na	na	na	na	na	na
Gladwin	0	0	C-T	317	165	73	342	897	3.5	256.3
Manistee	0	1	C-T	610	85	46	290	1,031	3.5	294.6
Clare	1	0	C-T	717	188	94	461	1,460	3.0	486.7
Sub-total	2	2		2,205	641	288	1,449	4,583	14.0	327.4
Group III										
Menominee	1	1	C-T	480	42	3	398	923	2.5	369.2
Mason	0	0	C-T	1,002	174	57	382	1,615	5.0	323.0
Iosco	0	0	C-T	1,242	283	93	513	2,131	6.5	327.8
Huron	0	1	C-T	1,250	218	72	370	1,910	4.0	477.5
Mecosta	0	0	C-T	1,031	163	82	505	1,781	6.0	296.8
Branch	0	1	C-T	3,631	237	46	833	4,747	6.5	730.3
Gratiot	0	0	C-T	1,589	172	50	617	2,428	7.0	346.9
Hillsdale	0	1	C-T	1,175	196	580	653	2,604	6.0	434.0
Cass	0	0	C-T	783	201	100	850	1,934	7.0	276.3
Sub-total	1	4		12,183	1,686	1,083	5,121	20,073	50.5	397.5
Group IV										
Ionia	0	1	C	1,139	209	117	934	2,399	5.0	479.8
Tuscola	0	0	C-T	991	340	70	846	2,247	6.0	374.5
Grand Trav	0	1	AD	3,188	893	205	1,113	5,399	7.0	771.3
Van Buren	0	1	T	1,350	373	209	1,418	3,350	7.5	446.7
Lapeer	na	na	C-T	na	na	na	na	na	na	na
Midland	0	1	CR	2,609	550	214	1,033	4,406	11.5	383.1
Lenawee	0	1	C-T	3,759	508	127	1,728	6,122	8.0	765.3
Sub-total	0	5		13,036	2,873	942	7,072	23,923	45.0	531.6

Table 7.1

County Clerk - 1985
Activity

County	Clk/RD	Comp	GL	BCDCML	DBA	GP	Cir Ct New Cases	Total Activ	Emp	Activ/Emp
Group V										
Livingston	0	1	T	2,082	1,045	239	1,703	5,069	12.5	405.5
Monroe	0	0	BA	3,908	747	118	1,952	6,725	13.0	517.3
St Clair	1	0	T	4,344	713	198	2,593	7,848	5.0	1569.6
Muskegon	na	na	na	na	na	na	na	na	na	na
Ottawa	0	1	T	13,569	1,101	263	1,987	16,920	10.5	1611.4
Sub-total	1	2		23,903	3,606	818	8,235	36,562	41.0	891.8
Group VI										
Saginaw	0	1	CR	7,766	1,672	215	3,489	13,142	14.0	938.7
Ingham	0	1	CR	11,627	2,055	519	4,584	18,785	11.0	1707.7
Kent	0	0	CR	20,190	3,242	526	8,928	32,886	25.0	1315.4
Sub-total	0	2		39,583	6,969	1,260	17,001	64,813	50.0	1296.3
Sample Counties	6	20		92,507	16,289	4,759	39,970	153,525	233.0	658.9

Key:
Clk/RD - "1"=combined clerk and register of deeds office, "0"=not combined
Comp - "1" office is computerized, "0"=not computerized
GL = general ledger: C = clerk; T = treasurer; C-T = shared between clerk and treasurer; Cr = county controller; AD = accounting department; BA = board of auditors
BCDCML = birth certificates + death certificates + marriage licenses
GP = gun permits
DBA = doing business under an assumed name
Cir Ct = new cases filed in circuit court
Emp = employees in clerk's office (includes county clerk); if office is a combined clerk and register of deeds office, only the employees assigned to clerk functions are displayed. If employees perform duties for both offices, two-thirds of employees are assigned to clerk functions
Activ/Emp = activities per employee (BCDCML + DBA + GP + Cir Ct)/employees

(affecting the number of recorded births and deaths) and the office's involvement in the accounting and personnel function of county government.

As population increases, per capita costs for the clerk's office decreases as discussed in chapter 5. Correspondingly, Table 7.1 shows that output activity per employee rises as county size increases for the selected output activities examined.

In 1985, Group I counties averaged 148.8 units of activity per office employee and Group VI counties averaged 1,296.3 units per employee. Group I counties averaged 4.0 employees per clerk's office and Group VI counties 16.7, with county groups II through V following the same pattern of increasing output per employee and increasing number of employees per office.

Additional output measures that could be included are: the number of circuit court cases pending, cases disposed, office revenue generated, passports issued, veterans' discharges processed, receipts and true copies issued, elections administered and other.

Many of the output measures identified are intermediate outputs that are utilized by other departments or citizens for input into other outputs. For example, activity involved in the filing and administration of circuit court caseload is an intermediate output that serves as an input to circuit court. Similarly, if the clerk's office maintains the general ledger, the generated information and output serves as input for other county activities and departments.

The development and reporting of output measures or indicators provides policy-makers additional insight into the quantity of services provided by the clerk's office that can serve as valuable input information into the budgeting system. The quantification of output is but the first step in linking budget to performance. The reporting of activity does not capture the quality aspects of service delivery or the impacts on citizens in the county. However, the attempt to develop and measure output is a significant step in moving toward an integrative budgeting in county government.

7.3.2 County Treasurer

The constitutional office of county treasurer has two primary functions -- the custodian of all county funds and the collector of taxes. Additional duties, such as the keeper of the county's general ledger, may also be assigned by the the county board with the consent of the county clerk. The office is responsible for accounting of all revenue, investment, securities and monies in financial institutions; sale and distribution of dog licenses to local units of government; and to dog owners; collection of inheritance tax for the State of Michigan; reconveyance of property; and certification of deeds and plat maps and other documents pertaining to tax histories and litigations. The office also conducts the annual tax sale on behalf of the state department of treasury (Michigan Association of County Treasurers - Program Directory, 1988, p. 51).

The county treasurer, either by state statute or actions of the county board of commissioners, is a member of the county elections commission, apportionment committee, plat board and tax allocation board. In addition, the county treasurer may serve on building authorities, library commissions and economic development corporations. A major role for the county treasurer is serving as the administrative agent for the delinquent tax fund. Treasurers report that up to 60% of their time is allocated to managing county funds and administering the tax delinquent revolving fund. The tax revolving fund or "100% tax payment fund" is created by resolution of the county board of commissioners. The purpose of the fund is to provide full payment of property taxes to townships and school districts. The property taxes owed by individuals and businesses to schools, townships, counties, community college and intermediate school districts are due December 1 of each tax year. (If school districts have obtained approval from the county and townships, a portion of the school property tax is collected in the summer.) If full payment from property owners is not received by February 14, the taxes are delinquent and township treasurers turn their uncollected tax roll over to the county treasurer. Since some property owners are delinquent in the payment of owed taxes, local governmental units may experience revenue shortfalls until the delinquent taxes are paid. The delinquent revolving tax program permits the county to borrow or use county funds to make full-payment to the local units in April for their share of the property taxes, thus reducing the need for individual units to borrow funds to finance services. Delinquent taxpayers have up to three years to pay the delinquent property tax with the assessed penalty and interest charges. Therefore, the county treasurer's office is continually in the process of receipting delinquent taxes from taxpayers, among the other duties assigned to the office.

The development, identification and collection of output measures for the office of county treasurer proved to be a difficult task. Four complete county treasurer responses were received for 1970, six for 1975, 11 for 1980 and 21 for 1985, limiting the generalization of results to all counties. Activity report data is displayed in Table 7.2 for 1985. Summary data for the county treasurer's office for the years 1970, 1975 and 1980 are exhibited in Appendix G.4-6.

Data was solicited for the following output measures: number of dog licenses and the total number of receipts issued, number of employees, percent of property tax roll delinquent and the general fund interest earned for the county. Information was also collected as to whether the office maintained the general ledger and the extent to which the office was computerized. Response to the preceding questions are displayed in Table 7.2.

Collecting data on dog licenses and receipts issued was an attempt to measure over-the-counter activity. The percent of the tax roll delinquent each year provides an insight as to anticipated future office traffic. The percent of delinquent taxroll may be a misleading measure because it is possible that several large property taxpayers could owe a substantial portion of the delinquent roll. A more accurate output measure would be the actual number of individual or business taxpayers that are delinquent and the percent of delinquent roll. The percent of delinquent roll, however, provides a useful measure about the future borrowing needs for funding of the tax revolving fund.

Table 7.2

County Treasurer - 1985
Activity

County Group	Comp	Dog Lic	Receipts Issued	Total Activ.	Emp	Activ/ Emp	% Prop Tax Delinq	Int As % GF
Group I								
LUCE	1	145	1895	2040	3	680.0	19.7	3.1%
MONTMORENCY	na	na	na	na	na	na	na	4.0%
LAKE	na	na	na	na	na	na	na	1.4%
ALGER	0	110	1502	1612	2.5	644.8	19.8	2.6%
CRAWFORD	na	na	na	na	na	na	na	1.6%
MACKINAC	na	na	na	na	na	na	na	2.8%
BENZIE	1	1572	5473	7045	3	2348.3	19.1	1.3%
PRESQUE ISLE	0	384	5583	5967	3.5	1704.9	15.5	4.2%
LEELANAU	1	1600	5600	7200	3	2400.0	16.4	2.7%
Sub-total		3,811	20,053	23,864	15.0	1590.9	18.1	2.6%
Group II								
OTSEGO	1	1225	16115	17340	4	4335.0	15.0	1.4%
OGEMAW	1	1765	7613	9378	4	2344.5	22.6	1.8%
GOGEBIC	na	na	na	na	na	na	na	3.7%
OSCEOLA	0	1924	7815	9739	3	3246.3	16.0	3.9%
GLADWIN	0	3929	8070	11999	4	2999.8	20.2	3.8%
MANISTEE	1	na	na	na	3	na	13.9	3.6%
CLARE	0	na	na	na	3	na	25.0	6.9%
Sub-total		8,843	39,613	48,456	21.0	3230.4	18.8	3.6%
Group III								
MENOMINEE	1	860	1495	2355	4	588.8	18.3	4.2%
MASON	0	na	na	na	5	na	10.8	5.1%
IOSCO	na	na	na	na	na	na	na	4.1%
HURON	1	1,060	2438	3498	6	583.0	11.3	6.0%
MECOSTA	na	na	na	na	na	na	na	2.8%
BRANCH	1	4,117	9198	13315	4.5	2958.9	16.3	3.6%
GRATIOT	na	na	na	na	na	na	na	3.8%
HILLSDALE	1	5,160	8944	14104	5.5	2564.4	19.0	7.1%
CASS	0	na	na	inc	5	na	18.0	1.8%
Sub-total		11,197	22,075	33,272	30.0	1663.6	15.6	4.2%
Group IV								
IONIA	1	na	na	na	4	inc	15.1	4.1%
TUSCOLA	0	2,787	2,571	5358	4	1339.5	15.0	4.3%
GRAND TRAVERSE	0	1,495	14,571	16066	5	3213.2	17.2	6.4%
VAN BUREN	1	na	na	na	5	inc	24.7	1.9%
LAPEER	na	na	na	na	na	na	na	2.9%
MIDLAND	na	na	na	na	na	na	na	4.9%
LENAWEE	1	na	na	na	7.5	inc	11.5	4.9%
Sub-total		4,282	17,142	21,424		2380.4	16.7	4.3%

Table 7.2

County Treasurer - 1985
Activity

County Group		Dog Licenses	Receipts Issued	Total Activ	Emp	Activ/ Emp	% Prop Tax Delinq	Int As % GF
Group V								
LIVINGSTON	1	6,367	22,389	28,756	8.5	3383.1	13.0	4.5%
MONROE	1	1,540	10,165	11,705	9	1300.6	6.7	2.8%
ST. CLAIR	1	na	na	inc	9	inc	9.5	4.2%
MUSKEGON	na	na	na	na	na	na	na	5.3%
OTTAWA	1	11,050	10,067	21,117	10	2111.7	9.0	7.2%
Sub-total		18,957	42,621	61,578	37	2239.2	9.6	4.7%
Group VI								
SAGINAW	1	19,001	16,173	35,174	12	2931.2	9.0	5.0%
INGHAM	1	16,900	5,170	22,070	13	1697.7	7.2	5.8%
KENT	1	1,151	38,054	39,205	18	2178.1	13.6	6.9%
Sub-total		37,052	59,397	96,449	43	2243.0	9.9	6.1%
Sample Counties		65,185	158,280	223,465		1951.7		4.8%

na = information unavailable or no response from county
Comp = "1" office is computerized
Dog Lic = dog licenses issued
% Prop Tax Delinq = percent of property tax roll delinquent for the year
Int % GF = percent of general fund revenue due to interest earned
Emp = employees in treasurer's office (includes county treasurer)

The interest earned for the general fund by the county treasurer through the management and investment of county funds serves as a measure of the treasurer's activity in investing. The yield to the county's general fund of monies earned from investment activity is a function of amount of idle funds available for investing, market interest rates and investment opportunities.

The county treasurer's office did not exhibit increasing activity per employee as county size increased as was found in the county clerk's office. Several reasons for this could be cited -- differences in sample size, differences in staffing patterns for the treasurer's office or the measures did not capture the measurable output variables. For example, the treasurer's office is involved in certifying that all taxes and special assessments have been paid on property for the previous five years before a new property deed can be issued. If property tax records are not computerized, the tax certification process, can consume large amounts of staff time.

As county group size increased, the percent of general fund revenue contributed by interest earnings, also increased. Interest, as a percent of the county's general fund, averaged 2.6% for Group I counties and 6.1% for Group VI counties. This is not surprising if we assume that as the county size increases, the cash flow increases, allowing greater opportunities for the treasurer to pool investments and earn additional interest for the county. Larger counties may also have an increased number of financial institutions competing for county investments, which may lead to higher interest yields. Unless the county board of commissioners has established policies that prohibit out-of-county investing, electronic financial networks make it possible for counties to access a wider financial market thereby increasing competition between financial institutions.

The generation of revenue from investments is also a function of the investment skill and training of the county treasurer. Inexperienced treasurers may, due to the lack of training, be unable to maximize yield on earnings through cash flow and investment management. Since tenure in office and training was not assessed by the research, exploring the reasons as to differences in interest earnings between counties was not possible.

7.3.3 Register of Deeds

The office of register of deeds, a constitutional office, is the repository for the official records of real property in the county. The Michigan constitution provides the authority to the county board of commissioners to combine the register of deeds office with the office of county clerk. Seven of the 40 sample register of deeds office are combined clerk-register of deeds offices as of 1985. The office is instrumental in the legal conveyance of real estate exchanges between parties. Real estate, banks, mortgage companies and law firms utilize the office to conduct title searches prior to the issuance of property deeds. The office records liens against real and personal property in order to protect the vested interest of lien holders (VerBurg, 1987, pp. 379-381).

In addition to real estate recordings, the office of the register of deeds enforces and administers the "uniform commercial code"

(UCC). The UCC pertains to "certain commercial transactions regarding personal property and contracts and other documents concerning them, including sales, commercial paper, bank deposits and collections, letters of credit, bulk transfers, warehouse receipts, bills of lading, other documents of title, investment securities, and secured transactions, including certain sales of accounts, chattel paper and contract rights; to provide for public notice to third parties in certain circumstances; to regulate procedure, evidence and damages in certain court actions involving such transactions, contracts or documents; ..." (Public Act 174, 1962, p. 200).

The office generates revenue through the sale of real estate transfer stamps, a tax on the transfer of real estate, the issuing of true copies of deeds and assessing fees for title searches.

The response to the request for output and activity summaries for the register of deeds office varied both by year and by county. Information was received from 16 counties for 1970, 22 counties for 1975, 30 counties for 1975 and 33 counties for 1985. A majority of the activity of the register of deeds involved recording instruments related to real estate and the filing of UCCs, therefore activity data was requested for each. In addition, the information request included data relating to the number of real estate and UCC searches. Very few counties were able to provide the actual number of searches performed. Other registers provided the total number of dollars collected for searches. Since searches vary according to a fixed charge for the first page and a reduced price for the second page and subsequent pages, the total volume could not be ascertained. Therefore, the measure related to searches was dropped from the analysis due to small sample size and non-comparable data.

Table 7.3 provides a county group summary of office output for the register of deeds office for 1985. Appendix G.7-9 contains detailed data for the years 1970, 1975 and 1980. The number of employees assigned to the register of deeds in counties containing a combined clerk and register of deeds function were adjusted to reflect only the employees assigned to the register function. If counties indicated that employees performed duties for both offices, one-third of the employees were allocated to the register of deeds function.

The register of deeds office displayed increasing output per worker as county size increased, with Group I having the lowest, 1,821.9 documents or recordings per employee and Group VI the highest, 4,082.9 per employee for 1985. The office also exhibited decreasing cost per capita as discussed in chapter 5.

The two output categories analyzed provide a partial measure of output but fail to capture the output associated with title and UCC searches. The use of office services by real estate firms and citizens conducting property record searches involves staff resources that do not get captured the two output measures evaluated. Register of deeds offices are moving towards the computerization of real estate records, which has the potential to reduce staff time for document retrieval.

The output of the register of deeds office, similar to the clerk's and treasurer's office, represent intermediate outputs since the services are most often used as inputs to additional activities.

Table 7.3

Register of Deeds - 1985
Activity

County	Instrum. Recorded	UCCs Filed	Total	Emp	Activ/ Emp
Group I					
Luce **	na	na	na	na	na
Montmorency	3,312	379	3,691	2	1845.5
Lake **	na	na	na	na	na
Alger **	1,630	340	1,970	2	985.0
Crawford **	na	na	na	na	na
Mackinac	4622	601	5223	2	2611.5
Benzie	na	na	na	na	na
Presque Isle	4,355	423	4,778	3	1592.7
Leelanau	3,999	378	4,377	2	2188.5
Sub-total	17,918	2,121	20,039	11	1821.7
Group II					
Otsego **	8,225	414	8,639	2	4319.5
Ogemaw	5,009	997	6,006	3.5	1716.0
Gogebic **	na	na	na	na	na
Osceola	5000	1000	6000	4	1500.0
Gladwin	na	na	na	na	na
Manistee	na	na	na	na	na
Clare	6,549	619	7,168	2.5	2867.2
Sub-total	24,783	3,030	27,813	12	2317.8
Group III					
Menominee	3,729	1,179	4,908	3	1636.0
Mason	5,152	743	5,895	3	1965.0
Iosco	5,397	697	6,094	3	2031.3
Huron	5,919	3,050	8,969	3	2989.7
Mecosta	6,285	1,476	7,761	3	2587.0
Branch	6,326	2,409	8,735	5	1747.0
Gratiot	5,044	1,905	6,949	4	1737.3
Hillsdale	7,589	2,510	10,099	3	3366.3
Cass	6,825	2,252	9,077	3.5	2593.4
Sub-total	52,266	16,221	68,487	30.5	2245.5
Group IV					
Ionia	6,506	3,176	9,682	3	3227.3
Tuscola	7,828	2,307	10,135	3	3378.3
Grand Trav	15,000	1,902	16,902	6	2817.0
Van Buren	na	na	na	na	na
Lapeer	10353	3445	13798	4	3449.5
Midland	10,784	2,511	13,295	5	2659.0
Lenawee	12,589	4,952	17,541	5	3508.2
Sub-total	63,060	18,293	81,353	26	3129.0

Table 7.3

Register of Deeds - 1985
Activity

County	Instrum. Recorded	UCCs Filed	Total	Emp	Activ/ Emp
Group V					
Livingston	17,846	2,586	20,432	7	2918.9
Monroe	13,062	3,858	16,920	4	4230.0
St Clair **	24,409	7,037	31,446	3	10482.0
Muskegon	17,768	4,101	21,869	6.5	3364.5
Ottawa	26,640	3,138	29,778	9	3308.7
Sub-total	99,725	20,720	120,445	29.5	4082.9
Group VI					
Saginaw	21,744	7,054	28,798	9	3199.8
Ingham	33,238	6,518	39,756	12	3313.0
Kent	70,297	8,230	78,527	10	7852.7
Sub-total	125,279	21,802	147,081	31	4744.5
Sample Counties	383,031	82,187	465,218	140	3323.0

na = information unavailable either due to non-response or data elements missing for specific years
Instrum Recorded = instruments recorded by the office
UCC = uniform commercial code
** combined clerk - register of deeds office
Emp = employees, including Register of Deeds; if office is a combined clerk and register of deeds office, only the employees assigned to the register function are displayed If employees work for both offices, one-third of the employees were assigned to register functions.

7.3.4 District Court

District courts in Michigan are courts of limited jurisdiction dealing with minor civil and criminal litigation. They replaced the justice of the peace court system and all but a few of the municipal courts in 1968. The district court has exclusive jurisdiction over all civil litigation up to $10,000 and in the criminal field, all misdemeanors where sentencing does not exceed one year. The district court also handles the arraignment, setting and acceptance of bail and conducts preliminary examinations in felony cases. Garnishments, as well as eviction proceedings, land contract and mortgage foreclosures, are administered by district courts (VerBurg, 1987, pp. 258-259).

The state supreme court administrative office requires the filing of annual reports related to caseload activity and disposition. Therefore, output data from district, circuit and probate court is more readily available compared to other county offices. The movement to the computerization of court activity and reporting has also improved the data base, making it possible to collect and analyze secondary data.

Performance indicators or output measures for district court include cost per case, net revenue per case, cases disposed per court employee, method of disposition (plea bargain, jury trial, magistrate hearing) and sentencing pattern (fine, costs, jail or probation) (Broder, 1977). This research collected data related to caseload, case disposition and costs of operating district courts. The reported data was supplemented with data from state supreme court annual reports. Table 7.4 shows cost per case and cases per employee disposed for district court for the years 1970, 1975, 1980 and 1985 for the sample counties and averages for the county population groups.

Group I counties have the lowest case disposition per employee -- 797.5 -- and the highest cost per case -- $29.95 -- for 1985. The county group with the lowest cost per case disposed was Group III at $23.62. While the average cost per case disposed among the population groups exhibits a fairly narrow range, individual county costs per case vary by a factor of 300%. Leelanau County, with a cost per case of $58.18, represents the highest and Osceola County, at $12.98, the lowest, followed by Tuscola County at $13.63.

Group VI counties, with a case disposal of 1,664.1 per employee, represented the highest rate. Appendix G.14-17 provides detailed court activity data for each of the four time periods for the 40 sample counties.

Output measurements related to caseload per employee, cases disposed per employee and cost per case represent partial measurements of district court performance. Additional measurements could include, change in caseload -- [cases pending + cases filed] - cases disposed -- and the method of disposition of cases, such as dismissal of case due to witnesses not showing up, plea bargaining and trial by jury. Such measures provide insight into case management strategies of the court. The caseload activity in district court is directly affected by the enforcement activity of local law enforcement agencies and the crime rate of the county. Therefore, comparison between county district courts should also include investigation into the factors that influence court caseload.

Table 7.4

District Court Summary
1970 - 1985

County	Cost/ Case Disposed 1970	Cases/ Emp. Disposed 1970	Cost/ Case Disposed 1975	Cases/ Emp. Disposed 1975	Cost/ Case Disposed 1980	Cases/ Emp. Disposed 1980	Cost/ Case Disposed 1985	Cases/ Emp. Disposed 1985
Group I								
LUCE/MACKINAC	$12.21	328.0	$8.66	1,353.8	$14.21	2,164.0	$27.50	1,786.0
MONTMORENCY	na	na	na	na	$15.77	na	$33.48	na
LAKE	$32.37	145.0	$19.38	426.0	$16.95	865.1	$32.18	696.3
ALGER	$8.41	828.8	$11.15	697.0	$14.45	787.3	$24.88	616.0
CRAWFORD	na	na	na	na	$8.51	na	$19.59	na
MACKINAC	see	Luce	Co.					
BENZIE	$9.10	na	$13.88	na	$13.38	na	$24.78	na
PRESQUE ISLE	$23.29	228.3	$11.67	692.9	$25.21	474.4	$41.60	350.0
LEELANAU	$7.67	560.0	$21.91	610.7	$27.05	834.0	$58.18	585.3
Sub-total	$11.13	431.8	$12.46	789.9	$15.45	1,010.6	$29.95	797.5
Group II								
OTSEGO	$14.27	505.3	$18.28	420.8	$17.06	992.0	$38.64	592.3
OGEMAW	na	na	na	na	$15.02	na	$24.22	na
GOGEBIC	na	447.0	$18.53	637.5	$16.52	731.6	$45.55	600.9
OSCEOLA	na	na	na	na	$8.55	na	$12.98	na
GLADWIN	see	Clare	Co.					
MANISTEE	na	na	na	na	$14.14	na	$23.28	na
CLARE/GLADWIN	na	na	$14.12	996.4	$23.39	611.6	$44.02	535.1
Sub-total	$14.27	472.0	$15.96	700.6	$16.83	726.0	$28.28	642.0
Group III								
MENOMINEE	na	590.2	na	802.4	$15.70	1,203.0	$32.08	1,049.8
MASON	na	na	$9.82	na	$14.52	na	$23.52	na
IOSCO	$7.27	na	$12.55	na	$16.50	na	$21.45	na
HURON	$7.54	1,058.8	$12.29	1,263.0	$10.93	1,778.0	$18.75	1,326.6
MECOSTA	na	na	na	na	$8.21	na	$21.24	na
BRANCH	$8.41	580.8	$24.89	499.7	$20.15	550.2	$36.36	684.1
GRATIOT	na	na	na	na	$11.22	na	$16.47	na
HILLSDALE	$12.36	na	$19.25	641.4	$19.68	879.9	$19.67	995.6
CASS	$4.36	1,319.5	$8.03	1,051.1	$13.24	933.2	$26.69	624.7
Sub-total	$7.63	848.2	$14.34	772.6	$14.19	894.4	23.62	842.2
Group IV								
IONIA	$9.27	978.9	$14.61	795.7	$14.39	1,141.8	$25.23	1,085.9
TUSCOLA	$5.27	na	$9.43	850.2	$11.07	1,214.5	$13.63	1,228.3
GRAND TRAVERSE	$8.71	336.4	$21.28	461.9	$19.17	837.7	$34.35	827.1
VAN BUREN	$7.27	1,356.7	$8.61	1,918.0	$17.28	1,903.1	$30.10	1,542.0
LAPEER	na	na	na	na	$11.06	na	$18.30	na
MIDLAND	$9.70	891.0	$19.40	693.1	$24.52	715.0	$40.58	676.3
LENAWEE	na	na	na	na	$15.93	na	$19.30	na
Sub-total	$8.13	785.7	$13.48	871.9	$15.72	1,112.8	$24.77	1,024.1

Table 7.4

District Court Summary
1970 - 1985

COUNTY	Cost/ Case Disposed	Cases/ Emp Disposed	Cost/ Case Disposed	Cases/ Emp. Disposed	Cost/ Case Disposed	Cases/ Employee Disposed	Cost/ Case Disposed	Case/ Employee Disposed
Group V								
LIVINGSTON	$6.77	na	na	na	$10.07	na	$27.29	na
MONROE	$9.03	1,040.6	$14.88	993.3	$19.57	1,024.0	$32.97	880.9
ST. CLAIR	$9.66	na	$13.55	na	$17.12	na	$26.03	na
MUSKEGON	na	na	$12.37	1,089.2	$14.44	1,152.3	$21.63	1,256.3
OTTAWA	$7.33	1,121.4	$11.80	1,108.8	$16.57	897.7	$26.69	847.7
Sub-total	$8.30	1,079.3	$13.12	1,061.4	$15.42	1,031.6	$26.53	993.2
Group VI								
SAGINAW	$9.38	na	$13.12	na	$15.11	na	$34.68	na
INGHAM	$9.97	1,810.8	$8.45	1,468.6	$16.62	962.0	$31.30	1,031.6
KENT	$3.86	2,215.0	$5.66	2,291.8	$8.34	2,843.7	$14.63	2,494.4
Sub-total	$7.98	1,977.2	$9.85	1,825.4	$12.92	1,746.0	$26.58	1,664.1
SAMPLE	$8.17	973.0	$12.35	1,022.9	$14.82	1,083.7	$26.05	1,098.0

Detailed County Case Data - see Appendix G

The court generates substantial revenue for the county's general fund. Therefore, the examination of net revenues per case provides a benchmark as to the net costs of operating district court. An assessment of net costs is an improved measure of examining the performance of district court.

Since district court represents an increasing cost center to county government, the development and examination of output and performance measures provides a policy-makers with a perspective that can be linked to the budgeting system of the county.

7.3.5 County Sheriff

County law enforcement activities consume the largest percentage of the general fund budget, ranging from 11.9 to 33.4% in 1985 for the sample counties. The constitution gives the county sheriff two primary duties -- keeper of the jail and officer of the court. State statutes delegate additional responsibilities to the sheriff, including marine and snowmobile safety, liquor law enforcement, criminal investigation and the enforcement of the uniform traffic code of the state. The law imposes some geographical limits on the power of arrest. The general rule is that county sheriffs and their regularly sworn deputies may make arrests for violations of state law anywhere within the county in which they are elected. They may also make arrests for violation of city, village and township ordinances of those units lying within the county. Generally, county sheriffs leave law enforcement concerns in cities to city police departments (VerBurg, 1987, p. 210). In some counties, the responsibility for enforcing animal control ordinances have been placed under the jurisdiction of the county sheriff.

The sheriff's office, similar to other county offices, produces both intermediate and final outputs or products. Road patrol activity represents an intermediate output but the final product is presumably reduced injuries and deaths, and a safer environment. Criminal investigation, arrests and detention of law violators is produced to create a safer community as measured by citizen preferences. The inputs to the production of sheriff services are readily identifiable. They include personnel, equipment, buildings and patrol cars, all of which can be easily counted and priced in order to determine the cost of production. While intermediate outputs can be identified and measured, the identification of final output and products is more difficult. This research sheds little light on the measurement of final products from the sheriff's department but does provide insight into the measurement of intermediate products.

Twenty-four sheriff offices responded to the survey form that requested information on staffing and activity level from which output indicators could be constructed and evaluated. Survey response varied. Of the 24 responses received, only 13 were complete for the analysis of units of output and 19 for the analysis of road patrol activity and traffic citations.

Output data was requested for the following measures: number of complaints responded to by sheriff's department, number of subpoenas served, number of felony cases handled, number of non-felony cases handled, total road patrol miles driven, number of traffic citations issued and number of highway accidents responded to by the department for each of the time periods. The requested information represented an attempt to measure the level of activity produced by the sheriff's department for the construction of output indicators.

The total activity or units of output was determined by adding the various measures, excluding road patrol miles, and dividing by the number of employees in the sheriff's department, excluding personnel assigned to correction functions. The categories of sheriff department employees were the sheriff, undersheriff, patrol deputies, sworn deputies (non-patrol), dispatchers, correction personnel, matrons and clerical staff. Information as to the number of jail beds was requested, but the total number of prisoner days was not requested due to the difficulty in obtaining the information based on a pre-test of the survey form. Twenty-two of the 24 departments that responded maintained a jail. The exclusion of prisoner day data results in an underestimation of sheriff activity.

Tables 7.5 and 7.6 display summary activity for 1980 and 1985 from 24 counties. Complete activity data was provided for 12 counties in 1985 and 11 counties in 1980. Due to the limited response, data is not broken down by county population groups. Appendices G.14-15 provide the actual activity categories and responses for 1980 and 1985. Due to incomplete data, responses are not displayed for 1970 and 1975.

The average units of output per sheriff department employee was 438.6 for 1980 and 436.7 for 1985. The units of output per employee ranged from a low of 72.2 (Luce County) to a high of 797.3 (Ottawa

Table 7.5

Sheriff Activity Summary - 1980

County	Output Units Per Emp	Correc. As % Shrf Emp	Miles Patrol/ Deputy	Traff. Cit./ Deputy	Cit./ 1000 Mi. Patrl'd	Number Other Dpts.	Total Miles of Road
Branch	533.2	14.7%	18,590	32.2	1.7	6	1,075
Cass	na	na	na	na	na	na	1,114
Clare	na	na	na	na	na	na	1,099
Gratiot *	246.6	16.7%	20,385	131.8	6.5	5	1,258
Gladwin	558.5	5.3%	21,100	105.6	5.0	3	953
Hillsdale	436.6	11.3%	14,562	102.7	7.1	10	1,312
Huron *	327.9	20.0%	23,350	72.9	3.1	12	1,759
Iosco	524.2	44.4%	15,872	32.7	2.1	3	945
Kent	392.2	70.6%	14,165	145.3	10.3	12	1,982
Lake	na	na	na	na	na	na	1,036
Lapeer	na	na	na	na	na	8	1,406
Lenawee *	379.3	31.7%	28,501	135.1	4.7	7	1,643
Luce	33.3	na	12,990	63.7	4.9	2	450
Mackinac	na	85.7%	na	na	na	2	800
Manistee **	165.5	0.0%	18,699	na	na	2	1,118
Mecosta	359.5	29.4%	30,878	106.7	3.5	2	1,229
Menominee	na	80.0%	13,114	50.1	3.8	3	1,306
Midland *	367.8	21.3%	13,871	62.2	4.5	3	932
Montmorency	na	na	49,297	294.9	6.0	0	704
Osceola	na	6.3%	na	na	na	4	1,037
Ottawa	684.8	12.2%	30,369	228.6	7.5	9	1,581
Presque Isle	287.3	26.7%	25,054	62.3	2.5	2	889
Tuscola	405.6	17.4%	38,580	235.5	6.1	16	1,747
Van Buren	147.8	30.3%	21,015	36.1	1.7	12	1,403
Sample ***	438.6	49.9%	20,294	123.0	5.9		

* Gratiot, Huron, Lenawee and Midland - felonies and non-felonies included with complaints and subpoenas
** Manistee - non-felony included under traffic cases
*** Sample averages = net averages (data adjusted for non-responses)

Key:
Output Units Per Employee = (complaints + sub-poenas + felony cases + non-felony cases + traffic citations + highway accidents responded)/ total non-correction employees
Complts = complaints handled by sheriff department
Emps = employees
Correc. = correction employees
Road Pat. = road patrol
Miles Patrol Per Dep. = Miles patrolled per road patrol deputy
Cit. = citations (traffic violations)
Number Other Dpts. = number of other police departments in the county
Information not collected on the number of jail beds in 1980

Table 7.6

Sheriff Activity Summary - 1985

County	Output Units Per Emp	Correc. As % Shrf Emp	Jail Beds Per Corr. Emp	Miles Patrol/ Deputy	Traff. Cit./ Deputy	Cit./ 1000 Mi. Patrl'd	Number Other Dpts.	Total Miles of Road
Branch	592.8	12.8%	8.8	15,803	54.2	3.4	6	1,075
Cass	na	na	na	na	na	na	na	1,114
Clare	na	na	na	na	0.0	na	na	1,099
Gratiot *	361.4	33.3%	5.3	24,794	160.0	6.5	5	1,258
Gladwin	554.4	16.7%	5.0	20,300	70.8	3.5	3	953
Hillsdale	468.5	7.7%	9.3	18,657	119.8	6.4	5	1,312
Huron *	199.4	27.5%	4.0	8,867	51.2	5.8	12	1,759
Iosco	444.1	12.1%	15.8	18,044	142.9	7.9	3	945
Kent	408.3	51.5%	3.4	13,837	187.0	13.5	12	1,982
Lake	224.2	19.0%	5.5	20,222	37.7	1.9	1	1,036
Lapeer	na	12.3%	8.9	na	na	na	9	1,406
Lenawee *	na	24.1%	8.0	23,284	118.1	5.1	8	1,643
Luce	72.2	na	na	11,301	118.5	10.5	2	450
Mackinac	na	46.2%	3.7	na	na	na	2	800
Manistee **	262.8	20.8%	6.2	18,092	na	na	2	1,118
Mecosta	791.4	21.4%	7.2	30,876	157.0	5.1	2	1,229
Menominee	na	42.1%	3.6	21,175	55.7	2.6	2	1,306
Midland *	264.4	16.9%	7.0	15,623	57.5	3.7	3	932
Montmorency	na	na	na	27,598	87.1	3.2	0	704
Osceola	358.7	25.0%	7.0	2,570	114.0	44.4	4	1,037
Ottawa	797.3	22.0%	7.5	34,013	233.0	6.8	9	1,581
Presque Isle	251.3	31.8%	2.6	19,489	71.6	3.7	2	889
Tuscola	270.3	10.0%	11.5	32,502	225.8	6.9	16	1,747
Van Buren	393.4	34.3%	8.3	17,803	116.1	6.5	12	1,403
Sample ***	436.7	30.3%	5.0	19,473	132.6	6.8		

* Gratiot, Huron, Lenawee and Midland - felonies and non-felonies included complaints and subpoenas
** Mnaistee - non-felony included under traffic cases
*** Sample averages = net averages (data adjusted for non-responses)

Key:
Output Units Per Employee = (complaints + sub-poenas + felony cases + non-felony cases + traffic citations + highway accidents responded)/ total non-correction employees
Complts = complaints handled by sheriff department
Emps = employees
Correc. = correction employees
Road Pat. = road patrol
Miles Patrol Per Dep. = Miles patrolled per road patrol deputy
Cit. = citations (traffic violations)
Number Other Dpts. = number of other police departments in county

County) in 1985. Luce maintained the lowest ranking of output per employee of the sample counties for 1980 -- 33.3. Mecosta County had the highest unit output per employee in 1980 at 859.5.

Correction personnel, as a percent of total sheriff employees, decreased between 1980 and 1985 for the limited sample. In 1980, correction officers represented 36.6% of total sheriff personnel but declined to 30.3% in 1985.

Road patrol is a discretionary activity for the sheriff's department, although most counties do produce road patrol activity. Road patrol activity represents an intermediate output of the sheriff department. Several measures can be utilized to assess road patrol activity -- miles driven per deputy, traffic citations issued per deputy, citations per 1,000 miles of road patrolled, accidents patrolled per 1,000 miles driven, accident reduction per 1,000 miles of road patrolled, citations issued per vehicle stopped, revenue generated per patrol deputy and miles patrolled relative to total miles of road in the county.

The rationale for road patrol is that through increased visibility of law enforcement officials, drivers using the roadways will exhibit driving habits that reduce the potential for accidents. Road patrol also provide the capacity for the sheriff's department to assist motorists and be available for emergencies. The visibility of law enforcement is also believed to be a deterrent to crime against person and property. The final product of road patrol is a reduction in crime and injuries, personal property loss and deaths due to vehicle accidents. Many factors have the potential to influence output activity of the sheriff's road patrol: the miles and types of roads (hard surface versus gravel) in the county, traffic volume, population density, policies of the sheriff's department related to the rigor exhibited in the enforcement of the uniform vehicle code and local traffic ordinances, the number of other police departments in the county and the training of deputies, among others.

Miles patrolled per road patrol deputy decreased between 1980 and 1985, from 20,294 to 19,473. The traffic citations issued per deputy increased between 1980 and 1985, from 123.0 to 132.6. Traffic citations issued per 1,000 miles driven by deputies increased from 5.9 in 1980 to 6.8 in 1985. Though patrol deputies, on average, drove 4% fewer road patrol miles in 1985 than in 1980, citations per deputy increased 7.8% and citations per 1,000 miles patrolled increased 15% over the five year period.

Caution needs to be exercised in the interpretation of output activity data for the sheriff's department for several reasons -- the sample size is small, there is incomplete data from some of the responding departments, the policies and enforcement of other police departments in the county may have changed, the non-inclusion of data related to prisoner days may have significantly added to the output measures for departments, and the output measures discussed are intermediate in nature and do not address the final products of the sheriff department. For example, counties exhibiting changes in citations per deputy may have had new police departments established in the county thereby relieving some road patrol activity of the sheriff's department. Motorists in the county may have changed driving habits or departmental policy may have changed to issuing more warnings instead of citations. Without further research, the reasons for differences in output between county law enforcement departments or year-to-year changes cannot be conclusively determined.

However, the research does provide insight regarding the type of measures that can be used by county policy-makers in assessing the performance of the county sheriff. Policy-makers have the opportunity to ask, "What difference does it make if additional resources are added or subtracted from the sheriff's department?" The attempt to assess impacts and performance is a step toward in linking the budget to performance.

7.3.6 County Administration

County boards of commissioners possess discretionary powers to establish centralized administration to manage and direct the affairs of county government. If counties have not adopted a form of centralized administration, the county clerk, county treasurer, the county board's statutory finance committee and the county board of commissioners direct the administrative affairs of county government. The power of administration is essentially shared between the county board and the various elected and appointed department heads.

County administrators serve in a support role to the county board of commissioners and the various departments and agencies that are a part of county government. With the exception of the county executive and county manager form of centralized administration, county boards of commissioners may adopt central administration by board resolution.

The county executive and the county manager forms require voter approval (Optional Unified County Government Act, P.A. 139, 1973). Voters elect a county executive on a partisan ballot for a four year term. While voter approval is required for the adoption of the county manager plan of county administration, the selection, hiring and dismissal of the county manager is the responsibility of the county board of commissioners. As of 1987, 53 of Michigan's 83 counties had adopted some form of centralized administration.

Two primary state statutes are utilized for the adoption of centralized administration other than the county executive and county manager forms. The County Controller Act, Public Act 257, 1927 and Public Act 132, 1929, provide for the hiring of a county controller. The act specifies duties for the county controller, including serving as the purchasing officer, manager of building and grounds, personnel director or administrator, development and supervision of the budget and other duties assigned by the board, assuming they duties do not conflict with the duties of other county officers. The controller may also serve as the chief accounting officer and maintain the county's general ledger providing the county board and county clerk concur.

County administrators, coordinators, administrative assistants and directors of administrative services or finance directors are hired under the General Personnel Act, P.A. 156, 1851 and P.A. 58, 1921. The two acts grant county boards of commissioners the authority to hire personnel to carry out the duties and functions of county government. While the controller's act designates specific duties to the controller, the general personnel act is general, requiring the county board to establish the role and responsibilities of county administrators, coordinators, assistants and finance directors. The authority delegated to administrators hired under the general personnel act, however, cannot conflict with the statutory and constitutional duties of other county officials.

Twenty-six of the 40 sample counties had adopted a form of centralized county administration as of December 1987. Positions established under the general personnel act were by far the most frequently adopted form. Of the 26 counties with centralized administration, 17 had established the position of county administrator, coordinator, administrative assistant or director of administrative service. Six counties had adopted the controller form, two counties a combination of county controller and county administrator and one county operated under the county board of auditors. The county board of auditors, as the name implies, is primarily concerned with the management of the fiscal affairs of the county. Monroe County is the only county statewide that has retained a board of auditors, other have switched to county controller, administrator or a county executive form of centralized administration.

Table 7.7 lists the form and the year of adoption for the counties that have established centralized administration. The table also contains the number of support staff employed in the area of central administration. Sixteen of the 26 counties have adopted central administration since 1980, with county administrator or coordinator being the most popular form. Only one county, Tuscola, has adopted

Table 7.7

County Administrative Form
1987

COUNTY	Form Central Adm.	Year Adopted	Supp. Staff
<14,999			
LUCE	0	na	na
MONTMORENCY	CC	1980	0.0
LAKE	0	na	na
ALGER	0	na	na
CRAWFORD	0	na	na
MACKINAC	0	na	na
BENZIE	0	na	na
PRESQUE ISLE	0	na	na
LEELANAU	CA	1986	1.0
Group I			
15,000-24,999			
OTSEGO	CC	1985	0.0
OGEMAW	0	na	na
GOGEBIC	CCR	1975	1.0
OSCEOLA	0	na	na
GLADWIN	0	na	na
MANISTEE	AA	1979	0.0
CLARE	0	na	na
Group II			
25,000-49,999			
MENOMINEE	0	na	na
MASON	CC	1972	2.0
IOSCO	CA	1982	1.0
HURON	CA	1988	0.0
MECOSTA	CA	1984	1.0
BRANCH	AA	1981	0.5
GRATIOT	0	na	na
HILLSDALE	0	na	na
CASS	CA	1986	1.0
Group III			
50,000-99,999			
IONIA	CA	1982	0.0
TUSCOLA	CCR	1986	1.0
GRAND TRAVERSE	CA	1976	11.0
VAN BUREN	CA	1987	3.0
LAPEER	DAA	1983	1.0
MIDLAND	CCR	1974	7.0
LENAWEE	CA	1980	7.0
Group IV			

Table 7.7

County Administrative Form

COUNTY	Form Central Adm.	Year Adopted	Supp. Staff
100,000-199,999			
LIVINGSTON	AA	1985	1.0
MONROE	BA	na	na
ST. CLAIR	CA/CCR	1987	7.0
MUSKEGON	CA	na	42.0
OTTAWA	CA/CCR	1984	5.0
Group V			
200,000-499,999			
SAGINAW	CCR	1964	18.0
INGHAM	CCR	1974	4.0
KENT	CCR	1954	63.0
Group VI			

Code:
AA = administrative assistant
BA = board of auditors
CA = county administrator
CC = county coordinator
CCR = county controller
DAA = director of administrative services
Supp. = support staff in administrative office

the controller act since 1980. For a period of time in Michigan in the early 1980s, the role of the county controller in managing the county finances and maintaining the county's general ledger was being litigated in the courts. The controller act specified that the maintenance of the general ledger was the responsibility of the county controller. However, the act was in conflict with the constitutional duties of the county clerk who also had the power to maintain the general ledger. The courts resolved the issue by granting the authority to the county board to designate which office maintained the general ledger. During the litigation period, counties resisted attempts to organize administration under the controller, which may, in part, be the reason why so few counties have adopted the controller form of government during the 1980s. An additional factor relates to the the job security provision in the controller act. While the controller is appointed to the position by a simple majority of the county board, a two-thirds vote is required for dismissal.

The wide variation in administration support staff is noted in Table 7.7 is generally a function of the responsibilities that have been delegated to the position. Counties vary widely in the assignment of duties to the central administration. If, for example, the county controller has been assigned the accounting, general ledger and data processing function in the county, the number of support staff attributed to the controller's office may be high. On the other hand, if the controller has not been assigned the accounting or data processing function, the number of support staff are substantially less. Therefore, before a cross-county comparison can be made, the areas of responsibility have to be examined to help explain the variation in staffing levels between the various counties.

Table 7.8 provides a breakdown of 11 basic administrative duties and the assignment of the duties for each of the administrative forms. Budget development and monitoring, building and ground personnel administration, purchasing and union contract administration are the common shared areas of responsibility among all the forms of county administration. Accounting and general ledger maintenance is reserved, in most cases, for the county controller or board of auditors. Counties vary in the assignment function of data processing. All but one of the county controllers listed data processing as an assigned function, while nine of the administrators, coordinators or administrative assistants did not have the function assigned to their office.

County administration assumes a very important support role for the county board of commissioners and county department managers. The increasing complexity of county government, fiscal stress, litigations, reporting requirements and increased cost-sharing arrangements with state government have prompted counties to seek assistance in managing the day-to-day administrative affairs of the county.

Since county administration serves in a support role and essentially produces intermediate outputs that serve as inputs to other county activities, the quantification of output is difficult. However, their performance, or lack of, impacts the level of county government performance. Administrators who are involved in analysis

Table 7.8

County Administration
Areas of Responsibility

COUNTY	Form Central Adm.	Acctng.	Budg Dev	Budg Adm	B&G	DP	Gen Ldgr	Labr Neg	Pyrl	Pers Adm	Purch	UCA
<14,999												
LUCE	0											
MONTMORENCY	CC		X	X	X	X		X		X	X	X
LAKE	0											
ALGER	0											
CRAWFORD	0											
MACKINAC	0											
BENZIE	0											
PRESQUE ISLE	0											
LEELANAU	CA		X	X	X	X		X		X	X	
Group I												
15,000-24,999												
OTSEGO	CC		X	X	X			X		X	X	X
OGEMAW	0											
GOGEBIC	CCR	X	X	X	X			X		X	X	X
OSCEOLA	0											
GLADWIN	0											
MANISTEE	AA		X	X	X					X	X	X
CLARE	0											
Group II												
25,000-49,999												
MENOMINEE	0											
MASON	CC	na	na	na	na	na	na	na	na	na	na	na
IOSCO	CA		X	X	X	X		X		X	X	X
HURON	CA											
MECOSTA	CA		X	X						X	X	
BRANCH	AA		X	X						X	X	
GRATIOT	0											
HILLSDALE	0											
CASS	CA		X	X	X			X		X	X	X
Group III												
50,000-99,999												
IONIA	CA		X	X	X			X		X	X	X
TUSCOLA	CCR		X	X	X	X		X	X	X	X	X
GRAND TRAVERS	CA	X	X	X	X	X	X	X	X	X	X	X
VAN BUREN	CA		X	X	X			X		X	X	X
LAPEER	DAA		X	X	X			X		X	X	X
MIDLAND	CCR	X	X	X	X	X	X	X	X		X	
LENAWEE	CA		X	X	X	X		X		X	X	X
Group IV												

Table 7.8

County Administration
Areas of Responsibility

COUNTY	Form Central Adm.	Acctng.	Budg Dev	Budg Adm	B&G	DP	Gen Ldgr	Labr Neg	Pyrl	Pers Adm	Purch	UCA
LIVINGSTON	AA		X	X	X						X	
MONROE	BA	X	X	X			X		X			
ST. CLAIR	CA/CCR	X	X	X	X	X	X	X	X	X	X	X
MUSKEGON	CA	X	X	X	X	X	X		X	X	X	
OTTAWA	CA/CCR	X	X	X	X	X	X	X	X	X	X	X
Group V												
200,000-499,999												
SAGINAW	CCR	X	X	X	X	X	X	X	X	X	X	X
INGHAM	CCR	X	X	X	X	X	X	X	X	X	X	X
KENT	CCR	X	X	X	X	X	X	X	X	X	X	X
Group VI												

Code:
AA = administrative assistant
BA = board of auditors
CA = county administrator
CC = county coordinator
CCR = county controller
DAA = director of administrative services
Supp. = support staff in administrative office

Acctng. = accounting function
Bud.Dvp. = budget development
Bud.Adm. = budget administration
B & G = manages buildings and grounds
DP = responsible for data processing function
GenLdgr = maintains the general ledger
LabNeg = responsible for labor negotiations
Pyrl = prepares payroll for the county
PersAdm = personnel administration
Purch = in charge of purchasing for the county
UCA = union contract administration

and assessment of county services, departments, county finances, managing personnel, negotiating contracts and seeking external funding can improve the administrative and economic efficiency of county government.

7.4 Summary

The basic budgeting approach employed by a majority of counties is line-item incremental budgeting. The approach focuses on inputs rather than outputs and performance. An integrative approach to budgeting was advanced in the preceding discussion as a means to link the budgeting system with the output and performance of county departments and agencies. The integrative approach is essentially an expanded version of incremental budgeting which attempts to link output and performance measures to budget decisions where practical. The use of performance measures in budgeting requires the development of output indicators and performance measures that will enable department managers and policy-makers to assess intermediate and final products of county government service.

Despite data collection problems and response from counties, examples of output indicators were constructed for the offices of clerk, treasurer, register of deeds, district court and the county sheriff. While the constructed output indicators were not inclusive of the total output of the studied offices, the research does shed light on the potential that exists in county government for the construction of performance measures that may be used in assessing the output of county offices.

The research also identified the difficulty that exists in county government in the generation of data that can be used by policy-makers in assessing output of county offices. Other than district court, most county offices lack a standardized reporting format either due to lack of demand for such information or unwillingness of county officers to produce detailed output information. The maintenance by the state supreme court administrative services division of annual output activity of the court system, provides a vast array of data that can be incorporated by county decison-makers in assessing court performance. While it is unlikely that a similar system will be developed for other county offices, local officials have the option of requesting information from county departments and agencies that can provide data about output and performance which is useful in the budget process. If policy-makers fail to request output information and do not incorporate the information in the budgeting process, the incentive to generate such information is lacking on the part of department managers.

Counties with central administration have a better opportunity to incorporate the collection and linking of output and performance information into the budgeting system of the county utilizing professional staff. Policy-makers in counties lacking central administration, while constrained in staff support in generation of output and performance measures can consciously raise "What if...?" questions during the course of budget decision-making. The advancement of questions related to budgeting and resulting outcomes at least adds a level of information that was previously not included in the budget allocation process.

The performance of the county budgeting system can be improved through the adoption of an integrative approach. The revised expanded budgeting approach provides decision-makers with added information as to the distributional consequences of budget allocation.

Chapter 7

Footnotes

1
The variation in response rate for each of the six offices analyzed: clerk, treasurer, register of deeds, district court, sheriff and county administration, did not permit the development of a consistent sample across all seven time periods. The analysis of outputs in each of the offices utilizes data provided by the county officers. In some cases, incomplete responses were provided for a given year. The received data is displayed in tables but not included in the analysis for comparison.

Chapter 8

Summary, Conclusions and Future Research

8.1 Research Summary

This research provides a broad overview of the structure and performance of Michigan county government from 1970 to 1987. The research examined changes that have taken place in the structure of general fund revenue and expenditures, both for the broad categories of county government and for selected offices. The inquiry focused on examining data from 40 counties to determine if changes have occurred over time in the composition of general fund revenue. The research examined general fund expenditures for broad categories and selected offices and if differences existed, possible reasons for the variance in expenditure levels were analyzed. The research examined the issue of economies of scale in the production and delivery of general fund county government services.

A model was constructed to identify expenditure variables that would assist in explaining county government per capita expenditures. The results of the expenditure model were combined with additional structure and conduct variables that provided additional insight to expenditure behavior of county government.

Output and performance measures were identified for the purpose of linking expenditures to output in the offices of clerk, treasurer, register of deeds, district court, sheriff and county administration.

8.1.1 Structural Changes - Legal

The current structure of county government has evolved from the guiding framework of the Northwest Ordinance and Michigan's four constitutions. A multitude of state statutes have provided operational guidance to an inter-linked system of county departments and agencies. County government is essentially a system of governments within governments, which adds to the complexity of county government decision-making. The mix of constitutional and appointed officers gives rise to an unequal distribution of power and claim to the county budget.

While county boards, under state statute, are assigned the responsibility of managing the fiscal affairs of county government, the complex inter-linking of state and local financing of programs and initiatives adds to the transaction costs of budgeting and introduces uncertainty. The combination of state and local financing of selected services and the mix of constitutional and appointed offices exposes county government budget decision-making to costs that are externally determined and not directly related to the preferences of county citizens.

The constitutional designation of counties serving as "agents of the state," i.e., county governments act on behalf of the state, means that the opportunity set of county government is, in part, state determined. The predetermined functions of county government combined with the expressed preferences of citizens creates the opportunity set for counties that impacts on the performance of county government.

The increasing complexity of county government, especially during the 1970s when a variety of federal and state grant funded initiatives were established, has been a determinant force in the adoption of centralized administration. Local government employment in Michigan, increased from 335,100 employees to a peak of 417,300 in 1980. The number of local government employees declined to 379,200 by 1985. County government employment is approximately 15% of total local government employment. The rapid rise between 1970 and 1980 was in part due to the enactment of public employment programs -- the Emergency Employment Act (1971) and the Comprehensive Employment and Training Program (1973) -- as a means of addressing the national unemployment problem. The decline in local government employment is coterminous with the elimination of the CETA program in 1981.

Concurrently with the rise in the number of county employees, counties increased the adoption rate of centralized administration. Between 1977 and 1987, the number of Michigan counties with an adopted form of centralized administration increased from 40 to 53. Twenty six of the 40 sample counties have a centralized administrative position. Fifteen of the sample counties have adopted centralized administration since 1977 and two counties restructured their administrative position by combining the positions of county controller and county administrator into one position. Sample counties demonstrated a marked preference for the adopting the administrative position of county administrator, coordinator, administrative assistant or director of administrative services, with 17 of the 26 counties having one of these positions.

Despite changes to the 1963 Constitution that permitted counties to adopt a charter form of government (home rule), only one county (Wayne) has successfully moved to that alternate form of structure.

The constitutional tax limitation amendment of 1978 also served to alter state and county relationships that impacted county fiscal performance. The amendment required increased citizen participation in county government financial decisions by requiring local units to secure approval from voters related to general obligation bonding and the capturing of inflation generated property tax revenue increases beyond the consumer price index. The limitations placed on general obligation borrowing led to the development of new bonding instruments, "limited tax obligation" bonds that carried a higher interest rate. While the new bonds circumvented the requirement of voter approval, local government borrowing costs increased. The amendment also required the state to share 41.6% of state revenues with local units of government. The 41.6% revenue share provision introduces uncertainty into local county financing. If state revenues increase local governments receive additional state dollars, however, if state revenues decrease, state payments to local governments decrease. The tax limitation amendment ties state financing programs to local governments directly to the fiscal health of the state.

The "truth-in-taxation" legislation also impacted on county government finances. The state law requires county legislative bodies to declare their intent to increase property taxes by capturing revenue increases generated by inflation. Without an affirmative vote of the county board, millage rates were rolled back to reflect property tax yields at the inflation adjusted base. The "truth-in-taxation" law served as a constraint to policy-makers and has led to counties levying millage below their authorized rate, which has contributed to fiscal stress in selected counties. The difference in the "truth-in-taxation" provision as compared to the Headlee rollback, involves whether the SEV increase exceeds the rate of inflation as measured by the consumer price index. If a taxing jurisdiction's SEV exceeds the CPI, then a vote by citizens is required to capture the full value of the increase. If the SEV increase is below CPI but would result in additional property tax revenues above the previous year's yield, then the "truth-in-taxation" resolution vote by the legislative body is required to capture the SEV increase. Legislative bodies could reduce the millage rates to reduce revenue yields to avoid the required Headlee vote but would still be required to secure an affirmative vote by the legislative body to capture additional property tax revenue above the previous year's revenue yield in compliance with the "truth-in-taxation" provision.

8.1.2 The Composition of General Fund Revenue

This research provides evidence that the structure of revenue sources have changed over the 1970 to 1987 period. Despite a 313.8% increase in per capita general fund revenue, when adjusted for inflation, per capita revenues for the sample counties increased only 31.4% during the period. The standard group of counties (14 counties for which complete financial data was available for all seven time periods) the nominal increase in per capita revenues was 317.6% and when adjusted for inflation, the increase was 32.7% for the 17-year period. Per capita revenues increased 54.1% for the sample counties and 59.4% for the standard group of counties between 1980 and 1987. Expressed in constant 1970 dollars, the per capita revenue increases were 7.4% and 11.0% respectively.

State equalized values, the major tax base component for counties, increased 256.8% in nominal terms and 13.3% in real terms over the 17-year period. Counties exhibit a wide variation on per capita SEV's, ranging from a high in Leelanau County with a per capita SEV of $28,882 (1987) to Muskegon County's $8,912 -- a 224% variation. The average SEV per capita rose only 0.2% on an inflation adjusted basis between 1970 and 1987 for the sample counties.

County millage rates, the second part of the property tax equation, declined from an average 6.53 mills in 1970 to 5.78 mills in 1980, but gradually increased to a 1987 level of 6.06 mills. The increase in millage rates between 1985 and 1987 can be viewed as attempts by counties to balance budgets to replace federal revenues losses. Group V counties levy the highest county millage (7.74 mills) and Group III counties the lowest (5.81). Counties, in an attempt to reduce budgeting uncertainty and transaction costs, have moved toward adopting fixed millage over the 17-year period. In 1970, only nine of the sample counties had adopted fixed millage. The number rose to 35 in 1987.

Taxes, the major component of county government general fund revenue, have dropped from 58.9% of total general fund revenue in 1980 to 57.5% in 1987. Group III counties (25,000 - 49,999) exhibit the highest reliance on taxes -- 59.7% in 1987. Group II counties (15,000 - 24,999) the lowest -- 56.2%. Group I counties were the only county group to increase their reliance on taxes over the past seven-years.

Counties have increased their reliance on intergovernmental revenue from 16.7% to 19.7% of general fund revenue during the same seven-year period. The primary source of intergovernmental revenue is from state government through a variety of state funded matching grants, reimbursement programs and state revenue sharing. Federal revenue sharing, while not considered general fund intergovernmental revenue, in the accounts, found its way into the general fund through the "transfer from other other funds" category. Translated to millage equivalents, FRS represented an average revenue equivalent of 0.66 mills at the time the program was terminated in 1986.

Revenue derived from service charges and service fees, as a percent of total general fund revenue, have decreased from 10.8% to 10.2%, between 1980 and 1987. However, between 1985 and 1987, the revenue category has shown a 1.2% increase for the sample counties, reflecting, in part, action to recapture revenue lost due to the FRS elimination.

General fund revenue earned from interest, rents and reimbursements, on average, have exhibited a decline over the seven-year period for the 40 sample counties. Counties under 25,000 population exhibited an increase in their reliance contrasted to larger counties which showed a declining reliance over the seven year period.

Either county investment policies have resulted in increased interest earnings to the county general fund or that the counties were making substantial use of federal revenue sharing to support general fund activities. The latter argument is more probable.

The "transfer from other funds", fund equity or internal service funds, has remained essentially unchanged from 1980 to 1987, 5.2% and 5.1% respectively. The "revenue transfer from other funds" category comprised 11.7% of general fund revenue for Group I and 8.3% for Group II in 1980. In 1987, the percentage share to the general fund from transfers for Groups I and II decreased to 5.4% and 3.7% respectively. These two county groups also experienced the largest federal revenue sharing equivalent millage loss of the six county groups. The lack of funds to transfer from the "other fund" category increases the percentage contribution from the categories of taxes, intergovernmental and services fees and charges categories for Groups I and II.

The results of the research would indicate the importance of state revenue transfers to county government has increased over the past seven years. The combination of intergovernmental revenue and property taxes increases, due to increasing millage rates, represent the two areas that sample counties have increased general fund revenue over the past seven years. The movement to increasing millage rates has the potential to increasing the general fund revenue share attributed to taxes. The research would indicate that revenue from service charges and fees have increased their importance for county financing with the

the percentage contribution increasing from 9.0% in 1985 to 10.2% in 1987.

8.1.3 The Changes in General Fund Expenditures

General fund per capita nominal expenditures averaged $117.38 for the 40 counties in 1987 -- a 319.8% increase over 1970 per capita expenditure level of $27.96. In constant dollars, sample county per capita expenditures averaged a 33.3% increase between 1970 and 1987. Since the per capita general fund revenue increase, adjusted for inflation, increased 31.4% over the 17-year period, counties borrowed from fund reserve to balance budgets. In 1975, for example, general fund expenditures for 18 sample counties exceeded general fund expenditures by 1.8%.

The standard group of 14 counties registered a 308.6% nominal increase in per capita general fund per capita expenditures and a 29.8% increase expressed in constant dollars. Per capita general fund revenue for the standard group increased in nominal terms 317.6% and 32.7% in constant dollars over the 17-year period.

The results would indicate that the incomplete sample and sample mix accounted for the percentage difference between per capita expenditure and revenue increases for the sample, since the standard sample displayed revenues exceeding expenditures for the 17-year period.

A high degree of expenditure variance between sample county groups and individual counties is noted. Crawford County represented the highest per capita county, with an average of $250 and Ottawa County the lowest at $73, in 1987.

The research found that shifts in expenditure categories have occurred over the study period. As a percent share of the county's general fund budget, public safety, the courts and appropriations to county agencies have increased their budget share. General government, legislative and health, welfare and recreation expenditure categories have exhibited a declining share over the 17-year period.

In real terms (inflation adjusted), per capita expenditures for the offices of county clerk, register of deeds and county administration have experienced a net decline over the 1970 to 1987 period. The offices of treasurer, district court and sheriff exhibited net real per capita expenditure increases during the 17-year period. Of the county offices examined, the county sheriff registered a 129.4% inflation adjusted increase over the 1970 to 1987 time period. The allocation of resources to the county jail accounts for a portion of the increase in per capita expenditures for the sheriff's office. Jail expenditures as a percent of county sheriff expenditures, have risen from 19.7% in 1970 to 44.1% in 1987. Group VI, the most populated counties, expend 52.8% of their county law enforcement budgets for operating the county jail.

Sheriff expenditures increased at a faster rate between 1975 and 1980. The enactment of the state grant funded secondary road patrol program may have been a contributing factor. The structure of the grant program potentially may give rise to increased expenditures for law enforcement beyond the expenditures covered by the grant. The grant contains a requirement that prohibits road patrol staff from dropping below the level established in 1978 without jeopardizing state funding. For counties with a peak demand problem, such as tourist counties, union contracts and the secondary road patrol program may result in higher costs for the sheriff department. In interviews during the course of the research, county sheriffs related that they staff for peak demand. In doing so, they generate excess capacity for the off-peak periods. A change in the grant structure that would permit sheriff's to adjust staffing levels without jeopardizing the grant has the potential to generate cost savings to counties. However, such a rule change would create the potential for counties to substitute state dollars for county grant dollars, thus reducing the impact of the secondary road patrol program.

The adoption of institutional innovations such as intergovernmental contracting provides the opportunity for counties to reduce costs for law enforcement though the sale of excess capacity. Some counties with excess jail capacity are renting the capacity to other counties, mainly urban, whose demand for jail space exceeds the available supply of beds. For example, Mackinac County, generates revenue from housing prisoners from other counties. The revenue received pays for the total operation of the jail facility. If a substantial number of counties adopt "jail space for rent," strategy as a means of revenue generation, the potential exists for the generation of excess county jail capacity.

County service production and provision is labor intensive. Personnel costs represent the single largest cost to county government, consuming 51.5% of the budget in 1987, up from 45.2% in 1980. The dedication of the large percent of budget share to cover personnel costs reduces budget flexibility since reduction in personnel to reduce costs may directly impact the quantity and quality of services rendered by county government.

8.1.4 Economies of Scale

This research found evidence of economies of scale in the production and delivery of county general fund services. Economies of scale exist in the sample for the legislative, public safety and general government broad county service categories, but were not evident for judicial and health, welfare and recreation services. The examination of the six selected offices, clerk, treasurer, register of deeds, district court, sheriff and county administration revealed that only district court and county administration failed to exhibit economies of scale for the sample counties. The lack of evidence of scale economies in county administration may be the result of sample size and accounting and reporting variability as opposed to the lack of scale economies.

District court per capita expenditures decline as population increases up to counties with 50,000 population. At that point as county populations increase, per capita expenditures increase until reaching counties over 200,000 population when a decline in per capita expenditures is again noted. Counties with populations over 50,000 may experience increased fixed costs due to the addition of another district court in the county and the accompanying staffing requirements. District courts may incur step-costs increases that give rise to increasing per capita expenditures until a certain level of population is reached where per capita costs begin to decline. Research data did not permit the exact determination of the reasons for the lack of scale economies for district court.

Sample data indicates that as per capita expenditure for district court were lowest Group VI counties. However, the largest counties have multiple district courts with city government responsible for funding the district court under the city's jurisdiction. Therefore, total costs for district court are underestimated in the large counties, since the largest counties are not responsible for funding the total district court system in their county.

Economies of scale in the production and provision of county general fund services accounts for a portion of the variability in per capita costs for county services. Variation in per capita costs could also be due to wage differences between counties, especially rural versus urban counties. The mix of county services vary between counties that contributes to varying per capita costs for county services. A small rural county may lack private markets in the provision of emergency medical and transport services, therefore county government produces and provides the services which would increase per capita costs relative to a more urban county where emergency transport services are privatized. While the mix of services vary from county to county, variations in the quality and quantity of county services are likely to vary contributing to variations in observed per capita costs of county services. This research did not include variables related to quality and the mix of services, therefore cross-county comparisons need to be made with caution.

8.1.5 Determinants of County Expenditures

Two models were developed for determining factors contributing to county government expenditures. The models represented a modified version of the median voter model outlined in public finance theory. The variables of population, per capita income, per capita intergovernmental revenue and the number of local governments were included in the first model. The model explained between 47% and 60% of county government per capita expenditures depending on the period.

Each of the four variables contained the predicted sign. The population variable was found to be statistically significant at the 83% confidence interval in 1980, and 99% in 1987. The results would indicate that as population increases, per capita expenditures decline, supporting the economies of scale hypothesis, if a 95% confidence interval was selected in 1987.

The income variable contained the predicted sign (positive)and was statistically significant at the 29% confidence interval in 1980, 55% in 1985 and 80% in 1987. The income elasticity of county government services in the 40 county sample ranged between 0.13 and 0.38, slightly below elasticities reported by other researchers related to local government services. Based on the research results, personal income is an important determinant of county government expenditures. Increases in personal income generally leads to increased demand for county government services.

The intergovernmental revenue variable was statistically significant at the 99% confidence level for 1980 and 1985 and at the 88% confidence interval for 1987. Since the variable contains a positive sign, increases in per capita intergovernmental revenue gives rise to increased per capita expenditures, which is consistent with public finance theory.

The number of other local general purpose governments in a county was hypothesized to be a determinant of county per capita expenditures. The hypothesis was not supported by the research. Though the variable contained the correct sign (negative), the coefficient was close to zero and statistically insignificant. Previous research in public finance has found mixed results regarding to the number of governments variable and its contribution toward explaining government expenditures. Perhaps if all 83 counties were included in the sample, research results would support the hypothesis.

The research uncovered a paradox in the relationship of per capita expenditures, per capita income and per capita SEVs in the sample counties, therefore a second expenditure model was constructed to capture observed variability in state equalized value and second residences to examine the variables and their contribution to per capita expenditures. In the sample counties, high per capita expenditure counties reflected low per capita incomes but high per capita SEVs. The inverse relationship between income and per capita SEV is, in part, due to data problems. The high SEV counties also have a high ratio of second residences that are counted in the SEV base of the county while second residence owner is not counted in the population base, which leads to a higher per capita SEV for the county. Additionally, the second residence owner's income is counted in the home county or county of principal residence and not the county of the second residence. This data situation gives rise to counties with low per capita incomes and high per capita expenditures having high per capita SEVs. This accounting problem in the data leads to an under estimation of the importance of income in explaining expenditures.

Counties with a higher percentage of second residences may experience peak demand problems for selected county services during the tourist season. However, the contribution of property taxes by owners of second residences may totally offset the higher costs, if any, of peak service demands.

The results of the alternative determinant expenditure model that included the variables of population, per capita intergovernmental revenue, per capita SEV and the percent of second residences in the county explained 72% of the variability in county expenditures in 1980. All the variables with the exception of the second homes variable contained the predicted sign. Second residences was expected to contain a positive sign indicating that as the percent of second residences in a county increased, per capita expenditures would decrease. The second residence variable was negative and statistically significant at the 72% confidence interval. The per capita SEV variable contained the predicted positive sign and was statistically significant at the 99% confidence interval in 1980. Since the SEV base and the millage rate combine to yield property tax revenue, the major source of general fund revenue, the results would indicate that counties with a higher per capita SEV tax base tend to have higher per capita general fund expenditures. The research would lend support to the hypothesis that county government expenditures are the result of both the factors of citizen demand for services as well as the available supply of revenue. Counties with higher tax bases may exhibit higher level of per capita expenditures due to their ability to raise the revenue as reflected by their property tax base.

The variables per capita intergovernmental revenue and population were statistically significant at the 99% and 68% confidence interval, similar to the results obtained under the first expenditure model. The number of other local governments in a county continued to be a weak explanatory variable for county government expenditures under the alternative expenditure model.

8.1.6 Output and Performance of Selected County Offices

This research attempted to identify and measure the intermediate output of the offices of clerk, treasurer, register of deeds, district court, sheriff and county administration for the years 1970, 1975, 1980 and 1985. The development of output indicators and performance measures is critical if county policy-makers desire to move beyond line-item incremental budgeting. County officers in the sample experienced difficulty in retrieving activity data for 1975 and 1980. The lack of standardized reporting for the offices of clerk, treasurer, register of deeds and sheriff made it difficult for these three offices to complete the mailed survey instrument. The response rate from the sample's county officers limits the applicability of research results. District court has been linked to a state reporting system since the

1960s, therefore, state reports were used to supplement district court responses from the sample counties.

The office of county clerk performs a variety of activities for county government. The extent of centralized county administration impacts the clerk's office. Depending on the adopted form of centralized administration and the policy enacted by the county board of commissioners, the county clerk may or may not be responsible for the county's central accounting system. The work-load of the clerk is also a function of the activity of the circuit court since the county clerk also serves as clerk for circuit court. The office is responsible for the handing of the circuit court case docket. Any attempt to compare the output of the county clerk's office must deal with issue of standardization for output categories. Combined clerk and register of deeds office present problems in comparing output between offices unless the office is able to separate activity and staff assignments. In smaller counties where office employees work in both areas, the assignment of output to a given employee presents a formidable challenge.

Since clerk offices vary as to responsibilities based on internal county structure, the selection of output measures has the potential to distort comparative data. The activity measures selected for the research were standard across sample counties but failed to capture complexity of circuit court cases. For example, if each circuit court case discharged is counted as one output activity without regard to time spent on case management, a relatively simple case is given the same weight as a complex case that involves more staff time. This research did not overcome this difficulty in assessing activity. However, the research did provide insight as to the type of measures that can be used by department heads and policy-makers in assessing output if conditions internal to the office are included in the analysis.

The number of birth and death certificates filed and issued, receipts written, doing business under an assumed name filings, gun permits issued, passports filed and circuit court cases filed represent measurable activities. The research found economies of scale in the output of the clerk's office, but a high variability between offices within a county group. The research was not able to ascertain why such variability existed. The application of regression analysis that developed variables to account for such structural differences as the extent of centralized administration, location of accounting function, the combined office of clerk and register of deeds and extent of computerization may provide a useful insight into output differences.

Similar difficulties with response rate and measuring the output of the office was encountered with the county treasurer's office. Economies of scale were not evident for sample county groups. This may be due, in part, to the sample size and the use of measures that failed to capture office output. For example, 22 of the 29 treasurers who responded for 1985 indicated that they maintained the general ledger. The data form failed to capture output activity involved with the general ledger function. The output measures of dog licenses and total number of receipts issued appear to be inadequate to capture the output of the treasurer's office. Factoring in the number of delinquent tax parcels, the number of accounts managed and interest earned could enhance the output measures for the treasurer's office.

The research collected data on the percent of interest earned for the county's general fund from county investments. The research found that as county size increases, the percent of general fund revenue earned from investments rises. This may reflect larger cash flows that present opportunities for pooled investing, increased flexibility of investment options or higher investment skills of county treasurers in larger counties.

The register of deeds office exhibited economies of scale in office output based on the response of 32 county offices. The activity measures identified and examined provide an index of office output with the exception of the number of real estate searches performed. County registers generally were able to report dollar volume generated from real estate searches. Output measures for the register of deeds office could be enhanced with the inclusion of a variable that captured search activity. The research did not distinguish whether the office is computerized or the extent of computerization. The computerization of search and retrieval activity has the potential to alter the measured output from the office as well as the output per employee.

This research found that the state court reports issued for district court by the state supreme court provide measures that can be used in inter-county comparisons. District court did not display economies of scale in output per employee. The cases disposed per employee measure used in the research, while providing a useful measure regarding the disposal rate of the court, fails to capture the time involved in various case activity. Equating a traffic case with a civil suit case requiring a trial by jury may provide a distortion to results of the output measure. If a time dimension, method of disposition and the extent of office computerization could be added to the caseload activity, a more inclusive output measure could be developed.

A variety of intermediate output measures were developed for the office of county sheriff. They included output units per employee, miles driven per road patrol deputy, traffic citation per deputy, traffic citations per 1,000 miles of road patrolled, correction officer as a percent of total sheriff employees and jail beds per correction deputy. The output units per employee represented the sum of complaints handled, subpoenas served, felony and non-felony cases administered, traffic citations issued and highway accidents patrolled. The measures represent quantifiable intermediate outputs from the sheriff's office. Problems arise, however, in aggregating across different measures. Writing a traffic ticket does not consume the same amount of staff time as handling a felony case. Despite a low response rate from county sheriffs -- 12 out of 40 counties had complete data sets -- the research provides examples of the type of intermediate measures that can be developed for the sheriff's office. Due to sample size, data was not analyzed by county population grouping. Variation is observed in the various output measures. Output from the sheriff's office is influenced by many factors, including population density, crime rate, management of the courts, administrative policy of the sheriff, highway traffic, miles of road and the number of other police departments in the county. The research was not possible to isolate the exact variables accounting for the various output differences with the data set. The results provide policy-makers with the types of questions that can be asked and the types of data that can be requested in assessing the performance of the county sheriff.

County administration serves as a staff function in county government unless the county is organized under the unified county government act or county home rule, in which case the office serves in an executive administrative role. Twenty- six of the 40 sample counties had adopted from of centralized county administration by 1987, with the county administrator/coordinator form established in 17 of the 26 counties.

Budget developing, monitoring, building and grounds supervision, personnel administration, purchasing and union contract administration represented common areas of administrative responsibility. Accounting and maintaining of the general ledger was under the responsibility of county controllers in the sample counties. In general, county administrators, coordinators and administrative assistants did not supervise accounting functions but worked cooperatively with the county clerk and county treasurer in administrating county finances.

The research did not collect output or performance indicators for the central county administrative office. The evaluation of central administration could be accomplished through the survey of county department heads and county commissioners to assess their perceptions of the contribution made by centralized county administration in the generation of financial data, management of county facilities, labor negotiations, personnel relations and administrative service support.

8.2 Final Comments

Structure is an important determinant of performance of county government in Michigan. The Constitutional requirement that counties contain the offices of clerk, treasurer, prosecutor, register of deeds, courts and sheriff predetermines a given level of expenditure and minimum staffing levels. The constitutional requirement is essentially a fixed cost of county government. Therefore, low populated counties are unable to affect the level of per capita expenditures in the certain offices below a base level. As county size increases, economies of scale are evident. Since the courts and sheriff are both constitutional offices and represent between 45 and 55% of all general fund expenditures, small counties will find it extremely difficult in move downward on the average cost curve. Policy-makers interested in comparative expenditure analysis should take care in selecting the relevant comparative units due to the legal constraints influencing expenditure levels.

State law provides county commissioners the authority to establish budget and staffing levels for county offices. Constitutional offices have been granted co-employer status by the courts which serves to temper the budgeting authority of the county board because the board essentially shares power with these offices. The mix of elected and appointed department heads in county government adds complexity to the distribution of power within county government. Some constitutional county officers claim that their status as a constitutional office provide a greater claim to county resources as opposed to non-constitutional offices. State courts have affirmed the budget claim of constitutional offices by requiring that the offices be funded at a "serviceable level." The courts remanded the definition of "serviceable level" to the county political process. The attempt to separate the funding status of county departments by constitutional and non-constitutional, creates a situation of continuous budget tension when county resources are limited. The ultimate judge of "serviceable levels" of county functions are the citizens of a county, who through the election process, determine whether the management and delivery of county services is adequate and expenditures reasonable. But this involves the election of not just the county board but also county officers and judges.

The county's budget control authority is constrained with respect to agencies that receive their appropriation from the county board but do not exercise control over spending decisions. Additionally, social services and mental health agencies are each controlled by a public governing board and state statutes. The agencies are funded on a matching grant basis involving both county and state funds.

The expenditures for child care services that are supervised by probate court represent an area of uncontrolled costs because county expenditures are at the discretion of the local probate judge and the variability of the child care caseload. The state cap on reimbursement represents a serious fiscal problem for county government. State government has the ability to shift a portion of the state share for statutory required child care services to county government. Changes in the state funding formula and reimbursement rules have the potential to reduce budget uncertainty for county government and reduce tension between state and county governments.

The constitutional tax limitation amendment, the 1978 Headlee amendment, serves as a constraint to county government in the issuance of general obligation bonds to finance capital improvement projects without securing. The required voter approval of general obligation bonds led to the development of limited tax obligation bonds that carried higher interest rates but did not require voter approval. The higher interest rate of limited tax obligation bonds raised the cost of borrowing to local governments, including counties. The 41.6% state-local share provision of the amendment while insuring that local governments benefit from increases in state revenues, also introduces a degree of uncertainty in county finance since local governments share in both increases and decreases in state revenue. The increasing share of revenue derived from intergovernmental sources provide both a stimulative effect on county spending and increases the potential, depending, on the grant structure for the substitution of state dollars for county dollars.

The combined effect of the Headlee millage rollback and "truth-in-taxation" legislation has many county governments levying a millage rate less than their authorized rate.

The recommended movement of county budgeting from an incremental approach to an integrative approach that incorporates both intermediate and final product outcomes, requires the development of output and performance indicators. The research demonstrated the potential for the development of indicators but the research was constrained by the lack of standardized reporting formats and data from the selected offices.

8.3 Areas for Future Research

Research on county government is constrained by the lack of standardization in financial accounting, reporting and report generation, rectifying of historical records and inadequate retrieval systems. While counties operate under the state uniform accounting and budgeting act, variation is observed in reporting formats and financial audits. The state department of treasury's requirement of the mandatory filing of an F65 annual report does provide a data base for researchers to initiate investigative studies on county government finances. The lack of timely filing of the F65 by some counties constrains research efforts. The state department of treasury possesses the authority to withhold state revenue sharing payments until compliance with filing of the F65 report occurs. State treasury officials indicate that the penalty is seldom invoked. Efforts are underway between the department of treasury and Michigan State University's Center for Redevelopment of Industrialized States to make available F65 reports from local governments for the establishment of a computerized database on local government finances. The database will permit easier access to county financial data and the possibility of comparative analysis research on expenditure patterns.

Of the six offices examined, only district court and the sheriff are required to file annual statistical reports with the state. The generation of activity and output data related to county government offices and agencies represents a formidable task for researchers. However, researchers have the potential to make contributions to the understanding of county government. Additional research on output and performance measures for county government will prove valuable to county decision-makers, department and agency managers and state government. Future research has the potential in assisting county department heads in the design of measures that capture office output that can be used in formulating budget requests. However, incentives need to be developed that induce county department heads to file annual activity reports that provide an improved data base to county decision-makers.

Further research is warranted in the area of taxing and revenue capacity of local governments. Currently, information on the taxing capacity of state government is available but is lacking for local governments. Questions remain as to the ability of local governments to raise additional revenue through the property tax system. The finding of this research that county governments have increased their reliance on user fees and service charges raises the question as to the elasticities of demand for specific county services.

The structural problems inherent in small rural counties that limit the ability of the counties to capture economies of scale represents an area of future research. Alternative models for providing services need to be identified for rural governments facing high fixed costs due to a small county population base.

A COMPARATIVE ANALYSIS OF GENERAL FUND REVENUE, EXPENDITURES and PERFORMANCE OF MICHIGAN COUNTY GOVERNMENTS UNDER 500,000 POPULATION 1970 - 1987

VOLUME II

by

Lynn R. Harvey

A DISSERTATION

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Michigan State University
in partial fulfillment of the requirements
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DOCTOR OF PHILOSOPHY

Department of Agricultural Economics

1989

APPENDICES

APPENDIX A

SIZE OF COUNTY BOARDS OF COMMISSIONERS

COUNTY	SIZE OF BOARD	COUNTY	SIZE OF BOARD
ALCONA	5	ALGER	5
ALLEGAN	13	ALPENA	8
ANTRIM	11	ARENAC	7
BARAGA	6	BARRY	7
BAY	9	BENZIE	7
BERRIEN	13	BRANCH	9
CALHOUN	9	CASS	11
CHARLEVOIX	6	CHEBOYGAN	11
CHIPPEWA	7	CLARE	7
CLINTON	7	CRAWFORD	7
DELTA	5	DICKINSON	5
EATON	15	EMMETT	5
GENESEE	9	GLADWIN	7
GOGEBIC	9	GRAND TRAVERSE	11
HILLSDALE	9	HOUGHTON	5
HURON	6	INGHAM	20
IONIA	9	IOSCO	7
IRON	6	ISABELLA	7
JACKSON	15	KALAMAZOO	13
KALKASKA	7	KENT	21
KEWEENAW	5	LAKE	7
LAPEER	7	LEELANAU	7
LENAWEE	9	LIVINGSTON	5
LUCE	5	MACKINAC	5
MACOMB	25	MANISTEE	9
MARQUETTE	5	MASON	15
MECOSTA	6	MENOMINEE	7
MIDLAND	11	MISSAUKEE	9
MONROE	9	MONTCALM	5
MONTMORENCY	5	MUSKEGON	11
NEWAYGO	5	OAKLAND	27
OCEANA	7	OGEMAW	7
ONTONAGON	5	OSCEOLA	9
OSCODA	5	OTSEGO	9
OTTAWA	11	PRESQUE ISLE	8
ROSCOMMON	5	SAGINAW	15
ST. CLAIR	8	ST. JOSEPH	7
SANILAC	5	SCHOOLCRAFT	5
SHIAWASSEE	9	TUSCOLA	7
VAN BUREN	5	WASHTENAW	9
WAYNE	15	WEXFORD	7
		TOTAL	722

Appendix B.1

POPULATION BY COUNTY **
1970-1987

COUNTY	1970	1975	1980	1984	1987	% Change 1970-84	%Change 1970-87
Alcona	7,113	8,640	9,740	9,850	10,300	38.5%	44.8%
Alger	8,568	8,977	9,225	8,826	8,600	3.0%	0.4%
Allegan	66,575	71,501	81,555	84,224	87,900	26.5%	32.0%
Alpena	30,708	33,292	32,315	31,408	31,100	2.3%	1.3%
Antrim	12,612	15,314	16,194	16,792	17,000	33.1%	34.8%
Arenac	11,149	13,179	14,706	15,160	15,200	36.0%	36.3%
Baraga	7,789	8,060	8,484	8,326	8,200	6.9%	5.3%
Barry	38,166	41,430	45,781	46,470	48,500	21.8%	27.1%
Bay	117,339	120,099	119,881	115,718	114,800	-1.4%	-2.2%
Benzie	8,593	9,870	11,205	11,141	11,400	29.7%	32.7%
Berrien	163,940	170,549	171,276	162,029	164,800	-1.2%	0.5%
Branch	37,906	37,868	40,188	38,710	39,800	2.1%	5.0%
Calhoun	141,963	141,664	141,557	137,798	137,600	-2.9%	-3.1%
Cass	43,312	45,526	49,449	47,814	48,300	10.4%	11.5%
Charlevoix	16,541	18,467	19,907	19,709	20,600	19.2%	24.5%
Cheboygan	16,573	19,419	20,649	20,909	20,800	26.2%	25.5%
Chippewa	32,412	35,993	29,029	28,819	29,300	-11.1%	-9.6%
Clare	16,695	21,237	23,822	24,749	25,500	48.2%	52.7%
Clinton	48,492	52,495	55,893	55,284	56,400	14.0%	16.3%
Crawford	6,482	8,248	9,465	9,825	10,400	51.6%	60.4%
Delta	35,924	39,358	38,947	39,450	38,000	9.8%	5.8%
Dickinson	25,753	24,975	25,341	25,863	26,200	0.4%	1.7%
Eaton	68,892	77,804	88,337	89,292	91,900	29.6%	33.4%
Emmett	18,331	21,211	22,992	23,610	24,000	28.8%	30.9%
Genesee	445,589	449,606	450,449	434,148	435,100	-2.6%	-2.4%
Gladwin	13,471	16,770	19,957	21,287	22,200	58.0%	64.8%
Gogebic	20,676	20,810	19,686	19,319	18,300	-6.6%	-11.5%
Grand Trav	39,175	44,875	54,899	57,039	61,000	45.6%	55.7%
Gratiot	39,246	39,953	40,448	39,682	38,900	1.1%	-0.9%
Hillsdale	37,171	40,136	42,071	41,678	42,800	12.1%	15.1%
Houghton	34,652	36,960	37,872	38,109	36,100	10.0%	4.2%
Huron	34,083	35,879	36,459	36,002	36,300	5.6%	6.5%
Ingham	261,039	276,581	275,520	271,671	279,600	4.1%	7.1%
Ionia	45,848	47,351	51,815	52,380	54,700	14.2%	19.3%
Iosco	24,905	28,218	28,349	30,234	30,200	21.4%	21.3%
Iron	13,813	14,345	13,635	14,015	13,600	1.5%	-1.5%
Isabella	44,594	49,299	54,110	54,569	53,600	22.4%	20.2%
Jackson	143,274	146,542	151,495	145,314	146,900	1.4%	2.5%
Kalamazoo	201,550	201,366	212,378	215,237	218,500	6.8%	8.4%
Kalkaska	5,372	10,337	10,952	11,500	12,300	114.1%	129.0%
Kent	411,044	423,601	444,506	461,718	482,000	12.3%	17.3%
Keweenaw	2,264	2,173	1,963	2,071	1,900	-8.5%	-16.1%
Lake	5,661	6,834	7,711	8,425	8,700	48.8%	53.7%
Lapeer	52,361	61,610	70,038	69,039	72,300	31.9%	38.1%

Appendix B.1

POPULATION BY COUNTY **
1970-1987

COUNTY	1970	1975	1980	1984	1987	% Change 1970-84	%Change 1970-87
Leelanau	10,872	12,527	14,007	14,381	15,200	32.3%	39.8%
Lenawee	81,951	86,665	89,948	88,195	89,300	7.6%	9.0%
Livingston	58,967	77,859	100,289	100,634	108,500	70.7%	84.0%
Luce	6,789	7,115	6,659	5,969	5,700	-12.1%	-16.0%
Mackinac	9,660	10,714	10,178	10,238	10,400	6.0%	7.7%
Macomb	625,039	669,813	694,600	686,161	707,400	9.8%	13.2%
Manistee	20,393	21,766	23,019	22,338	22,000	9.5%	7.9%
Marquette	64,686	69,467	74,101	72,440	70,200	12.0%	8.5%
Mason	22,612	24,517	26,365	26,435	25,900	16.9%	14.5%
Mecosta	27,992	34,021	36,961	37,229	38,200	33.0%	36.5%
Menominee	24,587	25,563	26,201	25,975	25,700	5.6%	4.5%
Midland	63,769	67,547	73,578	75,623	73,300	18.6%	14.9%
Missaukee	7,126	8,767	10,009	10,563	11,200	48.2%	57.2%
Monroe	119,215	127,094	134,659	130,998	134,100	9.9%	12.5%
Montcalm	39,660	44,135	47,555	49,757	52,000	25.5%	31.1%
Montmorency	5,247	6,990	7,492	7,760	8,100	47.9%	54.4%
Muskegon	157,426	156,971	157,589	155,688	158,700	-1.1%	0.8%
Newyago	27,992	31,244	34,917	36,238	38,400	29.5%	37.2%
Oakland	907,871	966,625	1,011,793	1,004,884	1,044,400	10.7%	15.0%
Oceana	17,984	20,663	22,002	21,994	22,600	22.3%	25.7%
Ogemaw	11,903	14,795	16,436	17,437	17,900	46.5%	50.4%
Ontonagon	10,548	11,357	9,861	9,685	9,000	-8.2%	-14.7%
Osceola	14,838	17,358	18,928	20,086	20,700	35.4%	39.5%
Oscoda	4,726	6,152	6,858	6,912	7,100	46.3%	50.2%
Otsego	10,422	13,456	14,993	15,345	16,200	47.2%	55.4%
Ottawa	128,181	140,556	157,174	164,658	175,000	28.5%	36.5%
Presque Isle	12,836	14,000	14,267	13,887	13,900	8.2%	8.3%
Roscommon	9,892	14,489	16,374	18,137	19,700	83.4%	99.2%
Saginaw	219,743	226,682	228,059	219,059	216,300	-0.3%	-1.6%
St Clair	120,175	130,749	138,802	137,954	142,400	14.8%	18.5%
St Joseph	47,392	50,865	56,083	57,715	59,200	21.8%	24.9%
Sanilac	35,181	38,981	40,789	40,127	40,900	14.1%	16.3%
Schoolcraft	8,226	8,659	8,575	8,453	8,200	2.8%	-0.3%
Shiawassee	63,075	69,218	71,140	68,587	69,700	8.7%	10.5%
Tuscola	48,603	53,776	56,961	55,278	55,600	13.7%	14.4%
Van Buren	56,173	61,734	66,814	66,534	67,800	18.4%	20.7%
Washtenaw	234,103	244,724	264,748	261,377	267,800	11.7%	14.4%
Wayne	2,670,368	2,517,726	2,337,891	2,186,064	2,152,500	-18.1%	-19.4%
Wexford	19,717	21,953	25,102	26,154	26,800	32.6%	35.9%
State	8,881,826	9,125,715	9,262,078	9,074,622	9,199,600	2.2%	3.6%

Source: Michigan Statistical Abstract, 1986-87 and
Senate Fiscal Agency, 1988 Statistical Report

Appendix B.2

Population: Sample Counties

County Group	1970	1975	1980	1984	1987	% Change 1970-84	% Change 1970-87
<14,999							
Luce	6,789	7,115	6,659	5,969	5,700	-12.1%	-16.0%
Montmorency	5,247	6,990	7,492	7,760	8,100	47.9%	54.4%
Lake	5,661	6,834	7,711	8,425	8,700	48.8%	53.7%
Alger	8,568	8,977	9,225	8,826	8,600	3.0%	0.4%
Crawford	6,482	8,248	9,465	9,825	10,400	51.6%	60.4%
Mackinac	9,660	10,714	10,178	10,238	10,400	6.0%	7.7%
Benzie	8,593	9,870	11,205	11,141	11,400	29.7%	32.7%
Presque Isle	12,836	14,000	14,267	13,887	13,900	8.2%	8.3%
Leelanau	10,872	12,527	14,007	14,381	15,200	32.3%	39.8%
Group I	74,708	85,275	90,209	90,452	92,400	21.1%	23.7%
15,000-24,999							
Otsego	10,422	13,456	14,993	15,345	16,200	47.2%	55.4%
Ogemaw	11,903	14,795	16,436	17,437	17,900	46.5%	50.4%
Gogebic	20,676	20,810	19,686	19,319	18,300	-6.6%	-11.5%
Osceola	14,838	17,358	18,928	20,086	20,700	35.4%	39.5%
Gladwin	13,471	16,770	19,957	21,287	22,200	58.0%	64.8%
Manistee	20,393	21,766	23,019	22,338	22,000	9.5%	7.9%
Clare	16,695	21,237	23,822	24,749	25,500	48.2%	52.7%
Group II	108,398	126,192	136,841	140,561	142,800	29.7%	31.7%
25,000-49,999							
Menominee	24,587	25,563	26,201	25,975	25,700	5.6%	4.5%
Mason	22,612	24,517	26,365	26,435	25,900	16.9%	14.5%
Iosco	24,905	28,218	28,349	30,234	30,200	21.4%	21.3%
Huron	34,083	35,879	36,459	36,002	36,300	5.6%	6.5%
Mecosta	27,992	34,021	36,961	37,229	38,200	33.0%	36.5%
Branch	37,906	37,868	40,188	38,710	39,800	2.1%	5.0%
Gratiot	39,246	39,953	40,448	39,682	38,900	1.1%	-0.9%
Hillsdale	37,171	40,136	42,071	41,678	42,800	12.1%	15.1%
Cass	43,312	45,526	49,449	47,814	48,300	10.4%	11.5%
Group III	291,814	311,681	326,491	323,759	326,100	10.9%	11.7%
50,000-99,999							
Ionia	45,848	47,351	51,815	52,380	54,700	14.2%	19.3%
Tuscola	48,603	53,776	56,961	55,278	55,600	13.7%	14.4%
Grand Trav	39,175	44,875	54,899	57,039	61,000	45.6%	55.7%
Van Buren	56,173	61,734	66,814	66,534	67,800	18.4%	20.7%
Lapeer	52,361	61,610	70,038	69,039	72,300	31.9%	38.1%
Midland	63,769	67,547	73,578	75,623	73,300	18.6%	14.9%
Lenawee	81,951	86,665	89,948	88,195	89,300	7.6%	9.0%
Group IV	387,880	423,558	464,053	464,088	474,000	19.6%	22.2%

Appendix B.2

Population: Sample Counties

County Group	1970	1975	1980	1984	1987	% Change 1970-84	% Change 1970-87
100,000-199,999							
Livingston	58,967	77,859	100,289	100,634	108,500	70.7%	84.0%
Monroe	119,215	127,094	134,659	130,998	134,100	9.9%	12.5%
St Clair	120,175	130,749	138,802	137,954	142,400	14.8%	18.5%
Muskegon	157,426	156,971	157,589	155,688	158,700	-1.1%	0.8%
Ottawa	128,181	140,556	157,174	164,658	175,000	28.5%	36.5%
Group V	583,964	633,229	688,513	689,932	718,700	18.1%	23.1%
200,000-499,999							
Saginaw	219,743	226,682	228,059	219,059	216,300	-0.3%	-1.6%
Ingham	261,039	276,581	275,520	271,671	279,600	4.1%	7.1%
Kent	411,044	423,601	444,506	461,718	482,000	12.3%	17.3%
Group VI	891,826	926,864	948,085	952,448	977,900	6.8%	9.7%
Sample	2,338,590	2,506,799	2,654,192	2,661,240	2,731,900	13.8%	16.8%

Source: Michigan Statistical Abstract, 1986-1987 and
Senate Fiscal Agency, 1988 Statistical Report, 1987 Estimates

Appendix B.3

POPULATION SAMPLE COUNTIES
PERCENT CHANGE

County Group	1970-84	1970-87	1970-75	1975-80	1980-84	1984-87
<14,999						
Luce	-12.1%	-16.0%	4.8%	-6.4%	-10.4%	-4.5%
Montmorency	47.9%	54.4%	33.2%	7.2%	3.6%	4.4%
Lake	48.8%	53.7%	20.7%	12.8%	9.3%	3.3%
Alger	3.0%	0.4%	4.8%	2.8%	-4.3%	-2.6%
Crawford	51.6%	60.4%	27.2%	14.8%	3.8%	5.9%
Mackinac	6.0%	7.7%	10.9%	-5.0%	0.6%	1.6%
Benzie	29.7%	32.7%	14.9%	13.5%	-0.6%	2.3%
Presque Isle	8.2%	8.3%	9.1%	1.9%	-2.7%	0.1%
Leelanau	32.3%	39.8%	15.2%	11.8%	2.7%	5.7%
Group I	21.1%	23.7%	14.1%	5.8%	0.3%	2.2%
15,000-24,999						
Otsego	47.2%	55.4%	29.1%	11.4%	2.3%	5.6%
Ogemaw	46.5%	50.4%	24.3%	11.1%	6.1%	2.7%
Gogebic	-6.6%	-11.5%	0.6%	-5.4%	-1.9%	-5.3%
Osceola	35.4%	39.5%	17.0%	9.0%	6.1%	3.1%
Gladwin	58.0%	64.8%	24.5%	19.0%	6.7%	4.3%
Manistee	9.5%	7.9%	6.7%	5.8%	-3.0%	-1.5%
Clare	48.2%	52.7%	27.2%	12.2%	3.9%	3.0%
Group II	29.7%	31.7%	16.4%	8.4%	2.7%	1.6%
25,000-49,999						
Menominee	5.6%	4.5%	4.0%	2.5%	-0.9%	-1.1%
Mason	16.9%	14.5%	8.4%	7.5%	0.3%	-2.0%
Iosco	21.4%	21.3%	13.3%	0.5%	6.6%	-0.1%
Huron	5.6%	6.5%	5.3%	1.6%	-1.3%	0.8%
Mecosta	33.0%	36.5%	21.5%	8.6%	0.7%	2.6%
Branch	2.1%	5.0%	-0.1%	6.1%	-3.7%	2.8%
Gratiot	1.1%	-0.9%	1.8%	1.2%	-1.9%	-2.0%
Hillsdale	12.1%	15.1%	8.0%	4.8%	-0.9%	2.7%
Cass	10.4%	11.5%	5.1%	8.6%	-3.3%	1.0%
Group III	10.9%	11.7%	6.8%	4.8%	-0.8%	0.7%
50,000-99,999						
Ionia	14.2%	19.3%	3.3%	9.4%	1.1%	4.4%
Tuscola	13.7%	14.4%	10.6%	5.9%	-3.0%	0.6%
Grand Trav	45.6%	55.7%	14.6%	22.3%	3.9%	6.9%
Van Buren	18.4%	20.7%	9.9%	8.2%	-0.4%	1.9%
Lapeer	31.9%	38.1%	17.7%	13.7%	-1.4%	4.7%
Midland	18.6%	14.9%	5.9%	8.9%	2.8%	-3.1%
Lenawee	7.6%	9.0%	5.8%	3.8%	-1.9%	1.3%
Group IV	19.6%	22.2%	9.2%	9.6%	0.0%	2.1%

Appendix B.3

POPULATION SAMPLE COUNTIES
PERCENT CHANGE

County Group	1970-84	1970-87	1970-75	1975-80	1980-84	1984-87
100,000-199,999						
Livingston	70.7%	84.0%	32.0%	28.8%	0.3%	7.8%
Monroe	9.9%	12.5%	6.6%	6.0%	-2.7%	2.4%
St Clair	14.8%	18.5%	8.8%	6.2%	-0.6%	3.2%
Muskegon	-1.1%	0.8%	-0.3%	0.4%	-1.2%	1.9%
Ottawa	28.5%	36.5%	9.7%	11.8%	4.8%	6.3%
Group V	18.1%	23.1%	8.4%	8.7%	0.2%	4.2%
200,000-499,999						
Saginaw	-0.3%	-1.6%	3.2%	0.6%	-3.9%	-1.3%
Ingham	4.1%	7.1%	6.0%	-0.4%	-1.4%	2.9%
Kent	12.3%	17.3%	3.1%	4.9%	3.9%	4.4%
Group VI	6.8%	9.7%	3.9%	2.3%	0.5%	2.7%
Sample	13.8%	16.8%	7.2%	5.9%	0.3%	2.7%

Source: Michigan Statistical Abstract, 1986-1987 and
Senate Fiscal Agency, 1988 Statistical Report, 1987 Estimates

Appendix B.4

POPULATION DENSITY
SAMPLE COUNTIES

County	1970	1975	1980	1985
<14,999				
Luce	7.3	7.7	7.2	6.4
Montmorency	9.3	12.3	13.2	13.7
Lake	9.8	11.8	13.4	14.6
Alger	9.2	9.6	9.9	9.4
Crawford	11.5	14.6	16.7	17.4
Mackinac	8.9	9.9	9.4	9.5
Benzie	25.1	28.9	32.8	32.6
Presque Isle	18.9	20.6	21.0	20.5
Leelanau	29.1	33.5	37.5	38.5
Group I	12.4	14.1	14.9	15.0
15,000-24,999				
Otsego	19.4	25.0	27.9	28.5
Ogemaw	20.5	25.5	28.3	30.1
Gogebic	18.0	18.2	17.2	16.9
Osceola	25.4	29.7	32.4	34.3
Gladwin	26.3	32.8	39.0	41.6
Manistee	35.9	38.3	40.5	39.3
Clare	28.9	36.8	41.3	42.9
Group II	24.1	28.0	30.4	31.2
25,000-49,999				
Menominee	23.6	24.5	25.1	24.9
Mason	44.8	48.5	52.2	52.3
Iosco	44.2	50.1	50.4	53.7
Huron	41.4	43.5	44.2	43.7
Mecosta	49.1	59.7	64.8	65.3
Branch	73.3	73.2	77.7	74.9
Gratiot	69.3	70.6	71.5	70.1
Hillsdale	61.5	66.5	69.7	69.0
Cass	85.8	90.2	97.9	94.7
Group III	51.2	54.7	57.3	56.8
50,000-99,999				
Ionia	79.3	81.9	89.6	90.6
Tuscola	59.3	65.6	69.5	67.4
Grand Trav	79.9	91.6	112.0	116.4
Van Buren	91.3	100.4	108.6	108.2
Lapeer	79.1	93.1	105.8	104.3
Midland	121.9	129.2	140.7	144.6
Lenawee	107.8	114.0	118.4	116.0
Group IV				

Appendix B.4

POPULATION DENSITY
SAMPLE COUNTIES

County	1970	1975	1980	1985
100,000-199,999				
Livingston	101.1	133.5	172.0	172.6
Monroe	211.4	225.3	238.8	232.3
St Clair	160.0	174.1	184.8	183.7
Muskegon	303.3	302.4	303.6	300.0
Ottawa	224.1	245.7	274.8	287.9
Group V	195.4	211.9	230.3	230.8
200,000-499,999				
Saginaw	270.0	278.5	280.2	269.1
Ingham	466.1	493.9	492.0	485.1
Kent	473.6	488.0	512.1	531.9
Group VI	397.8	413.4	422.9	424.8
Research	90.2	96.7	102.4	102.6

Appendix B.5

Personal Income
Per Capita

County	1970 Inc/Cap	1975 Inc/Cap	1980 Inc/Cap	1985 Inc/Cap
<14,999				
Luce	$2,636	$4,827	$8,218	$12,565
Montmorency	$2,600	$4,060	$7,075	$9,562
Lake	$2,836	$3,874	$6,062	$7,881
Alger	$2,568	$4,206	$6,212	$8,389
Crawford	$3,214	$4,644	$6,464	$9,160
Mackinac	$2,808	$4,501	$7,308	$10,460
Benzie	$3,343	$4,954	$7,717	$10,817
Presque Isle	$2,675	$4,377	$7,651	$9,797
Leelenau	$3,621	$5,516	$9,138	$12,885
Group I	$3,381	$4,606	$7,438	$10,362
15,000-24,999				
Otsego	$3,303	$5,165	$8,140	$11,263
Ogemaw	$2,775	$4,148	$6,536	$8,698
Gogebic	$3,180	$4,728	$7,211	$9,422
Osceola	$2,906	$4,271	$6,551	$8,624
Gladwin	$3,053	$4,447	$7,080	$9,224
Manistee	$3,174	$4,759	$7,905	$10,510
Clare	$2,851	$4,219	$6,813	$8,989
Group II	$3,042	$4,526	$7,169	$9,486
25,000-49,999				
Menominee	$2,890	$4,612	$7,614	$10,133
Mason	$3,292	$4,855	$7,759	$10,288
Iosco	$3,258	$4,801	$7,301	$9,763
Huron	$3,201	$5,310	$9,031	$12,372
Mecosta	$2,467	$3,643	$6,268	$8,472
Branch	$3,144	$5,370	$8,618	$11,023
Gratiot	$3,454	$5,515	$8,485	$11,340
Hillsdale	$3,428	$5,240	$8,147	$11,063
Cass	$3,619	$5,759	$8,516	$11,646
Group III	$3,229	$5,079	$8,041	$10,767
50,000-99,999				
Ionia	$3,036	$4,757	$7,866	$10,118
Tuscola	$3,284	$5,297	$11,063	$14,380
Grand Traverse	$3,836	$5,818	$9,140	$12,902
Van Buren	$3,492	$5,088	$8,017	$10,687
Lapeer	$3,401	$5,094	$9,143	$12,811
Midland	$4,284	$6,370	$10,336	$14,365
Lenawee	$3,849	$5,729	$9,427	$12,599
Group IV	$3,645	$5,487	$9,318	$12,614

Appendix B.5

Personal Income
Per Capita

County	1970 Inc/Cap	1975 Inc/Cap	1980 Inc/Cap	1985 Inc/Cap
100,000-199,999				
Livingston	$4,008	$5,816	$10,383	$14,826
Monroe	$3,620	$5,580	$9,412	$13,136
St. Clair	$3,284	$5,568	$9,352	$12,916
Muskegon	$3,627	$5,474	$8,708	$11,605
Ottawa	$2,775	$5,612	$9,382	$13,236
Group V	$3,622	$5,587	$9,373	$13,017
200,000-499,999				
Saginaw	$3,751	$5,962	$9,788	$13,152
Ingham	$3,962	$6,231	$9,781	$13,704
Kent	$4,021	$6,035	$9,914	$13,920
Group VI	$3,937	$6,076	$9,845	$13,682
Sample	$3,662	$5,601	$9,189	$12,634

Source: Bureau of Economic Analysis, "Personal Income By Major Source and Earnings By Major Industry, 1965-1986," Washington, D.C., 1988.

Appendix C.1a

1980
GENERAL FUND REVENUE
BY SOURCE

County	Taxes	Intergovt'l	Charges, Fees	Interest, Rents Reimburs.	Transfers In	Total
<14,999						
LUCE	$500,134	$101,115	$63,111	$51,220	$70,000	$785,580
MONTMORENCY	$735,043	$470,474	$93,159	$54,278	$15,000	$1,367,954
LAKE	$1,096,404	$335,083	$92,461	$52,569	$181,070	$1,757,587
ALGER	$633,043	$374,390	$84,704	$108,966	$380,742	$1,581,845
CRAWFORD	$1,017,382	$588,410	$144,269	$54,742	$229,997	$2,034,800
MACKINAC	$880,178	$603,977	$265,003	$108,245	$72,146	$1,929,549
BENZIE	$803,229	$182,945	$166,073	$61,435	$388,295	$1,601,977
LEELANAU	$957,833	$166,950	$126,453	$88,996	$351,300	$1,691,532
PRESQUE ISLE	$1,060,233	$502,157	$96,946	$46,238	$0	$1,705,574
Sub-total	$7,683,479	$3,325,501	$1,132,179	$626,689	$1,688,550	$14,456,398
<15,000-24,999						
OTSEGO	$1,128,634	$320,221	$250,599	$121,000	$437,306	$2,257,760
OGEMAW	$1,186,271	$278,023	$451,333	$201,208	$152,529	$2,269,364
OSCEOLA	$1,123,466	$281,927	$216,673	$184,551	$0	$1,806,617
GOGEBIC	$944,361	$810,504	$178,997	$181,639	$15,000	$2,130,501
GLADWIN	$1,178,746	$451,255	$168,727	$107,459	$0	$1,906,187
MANISTEE	$1,169,540	$573,735	$193,716	$84,421	$0	$2,021,412
CLARE	$1,458,734	$403,018	$239,023	$84,726	$666,017	$2,851,518
Sub-total	$8,189,752	$3,118,683	$1,699,068	$965,004	$1,270,852	$15,243,359
25,000-49,999						
MENOMINEE	$1,415,822	$417,517	$141,047	$193,304	$0	$2,167,690
MASON	$1,979,726	$405,660	$145,929	$266,294	$0	$2,797,609
IOSCO	$1,215,217	$346,973	$280,112	$93,236	$127,000	$2,062,538
HURON	$2,349,769	$472,902	$276,297	$302,758	$4,200	$3,405,926
MECOSTA	$1,553,008	$425,274	$270,502	$302,042	$0	$2,550,826
BRANCH	$1,759,445	$994,481	$396,726	$456,719	$0	$3,607,371
GRATIOT	$1,817,249	$363,448	$472,428	$126,072	$0	$2,779,197
HILLSDALE	$1,846,456	$643,395	$336,866	$81,575	$435,974	$3,344,266
CASS	$2,217,186	$1,038,300	$344,704	$303,903	$0	$3,904,093
Sub-total	$16,153,878	$5,107,950	$2,664,611	$2,125,903	$567,174	$26,619,516
50,000-99,999						
IONIA	$1,543,060	$800,945	$333,056	$87,163	$300,000	$3,064,224
GRAND TRAVERSE	$3,574,080	$1,031,370	$820,882	$281,592	$500,000	$6,207,924
VAN BUREN	$3,348,814	$711,362	$664,929	$364,084	$0	$5,089,189
LAPEER	$3,366,008	$382,718	$373,306	$542,206	$1,039,386	$5,703,624
TUSCOLA	$2,026,391	$662,329	$424,941	$276,761	$285,000	$3,675,422
MIDLAND	$4,506,144	$983,902	$448,101	$439,799	$11,000	$6,388,946
LENAWEE	$4,718,915	$1,099,244	$951,636	$1,644,990	$0	$8,414,785
Sub-total	$23,083,412	$5,671,870	$4,016,851	$3,636,595	$2,135,386	$38,544,114

Appendix C.1a

1980
GENERAL FUND REVENUE
BY SOURCE

County	Taxes	Intergovt'l	Charges, Fees	Interest, Rents Reimburs.	Transfers In	Total
100,000-199.999						
LIVINGSTON	$4,606,828	$943,265	$1,071,327	$593,772	$803,301	$8,018,493
MONROE	$7,078,822	$1,693,508	$1,371,269	$799,245	$1,147,500	$12,090,344
ST. CLAIR	$8,187,879	$1,499,211	$1,019,733	$1,192,741	$1,638,535	$13,538,099
OTTAWA	$5,236,742	$1,641,798	$970,942	$724,539	$199,468	$8,773,489
MUSKEGON	$6,334,760	$1,262,653	$1,495,564	$1,412,274	$0	$10,505,251
Sub-total	$31,445,031	$7,040,435	$5,928,835	$4,722,571	$3,788,804	$52,925,676
200,000-499,999						
SAGINAW	$9,028,364	$2,947,771	$2,349,518	$1,303,811	0	$15,629,464
INGHAM	$14,211,076	$2,964,807	$1,613,730	$1,729,310	$430,367	$20,949,290
KENT	$14,832,293	$5,076,206	$3,441,620	$2,814,062	$1,147,417	$27,311,598
Sub-total	$38,071,733	$10,988,784	$7,404,868	$5,847,183	$1,577,784	$63,890,352
Sample Total	$124,627,285	$35,253,223	$22,846,412	$17,923,945	$11,028,550	$211,679,415

Source: FY65 Reports - Michigan Department of Treasury, 1980.

Appendix C.1b

County Revenue By Source - Percent 1980

County	Taxes	Intergov	Charges Fees	Interest Rents Reimb.	Transfers In
<14,999					
LUCE	63.7%	12.9%	8.0%	6.5%	8.9%
MONTMORENCY	53.7%	34.4%	6.8%	4.0%	1.1%
LAKE	62.4%	19.1%	5.3%	3.0%	10.3%
ALGER	40.0%	23.7%	5.4%	6.9%	24.1%
CRAWFORD	50.0%	28.9%	7.1%	2.7%	11.3%
MACKINAC	45.6%	31.3%	13.7%	5.6%	3.7%
BENZIE	50.1%	11.4%	10.4%	3.8%	24.2%
LEELANAU	56.6%	9.9%	7.5%	5.3%	20.8%
PRESQUE ISLE	62.2%	29.4%	5.7%	2.7%	0.0%
Sub-total	53.1%	23.0%	7.8%	4.3%	11.7%
<15,000-24,999					
OTSEGO	50.0%	14.2%	11.1%	5.4%	19.4%
OGEMAW	52.3%	12.3%	19.9%	8.9%	6.7%
OSCEOLA	62.2%	15.6%	12.0%	10.2%	0.0%
GOGEBIC	44.3%	38.0%	8.4%	8.5%	0.7%
GLADWIN	61.8%	23.7%	8.9%	5.6%	0.0%
MANISTEE	57.9%	28.4%	9.6%	4.2%	0.0%
CLARE	51.2%	14.1%	8.4%	3.0%	23.4%
Sub-total	53.7%	20.5%	11.1%	6.3%	8.3%
25,000-49,999					
MENOMINEE	65.3%	19.3%	6.5%	8.9%	0.0%
MASON	70.8%	14.5%	5.2%	9.5%	0.0%
IOSCO	58.9%	16.8%	13.6%	4.5%	6.2%
HURON	69.0%	13.9%	8.1%	8.9%	0.1%
MECOSTA	60.9%	16.7%	10.6%	11.8%	0.0%
BRANCH	48.8%	27.6%	11.0%	12.7%	0.0%
GRATIOT	65.4%	13.1%	17.0%	4.5%	0.0%
HILLSDALE	55.2%	19.2%	10.1%	2.4%	13.0%
CASS	56.8%	26.6%	8.8%	7.8%	0.0%
Sub-total	60.7%	19.2%	10.0%	8.0%	2.1%
50,000-99,999					
IONIA	50.4%	26.1%	10.9%	2.8%	9.8%
GRAND TRAVERSE	57.6%	16.6%	13.2%	4.5%	8.1%
VAN BUREN	65.8%	14.0%	13.1%	7.2%	0.0%
LAPEER	59.0%	6.7%	6.5%	9.5%	18.2%
TUSCOLA	55.1%	18.0%	11.6%	7.5%	7.8%
MIDLAND	70.5%	15.4%	7.0%	6.9%	0.2%
LENAWEE	56.1%	13.1%	11.3%	19.5%	0.0%
Sub-total	59.9%	14.7%	10.4%	9.4%	5.5%

Appendix C.1b

County Revenue By Source - Percent 1980

County	Taxes	Intergov	Charges Fees	Interest Rents Reimb.	Transfers In
100,000-199,999					
LIVINGSTON	57.5%	11.8%	13.4%	7.4%	10.0%
MONROE	58.5%	14.0%	11.3%	6.6%	9.5%
ST. CLAIR	60.5%	11.1%	7.5%	8.8%	12.1%
OTTAWA	59.7%	18.7%	11.1%	8.3%	2.3%
MUSKEGON	60.3%	12.0%	14.2%	13.4%	0.0%
Sub-total	59.4%	13.3%	11.2%	8.9%	7.2%
200,000-499,999					
SAGINAW	57.8%	18.9%	15.0%	8.3%	0.0%
INGHAM	67.8%	14.2%	7.7%	8.3%	2.1%
KENT	54.3%	18.6%	12.6%	10.3%	4.2%
Sub-total	59.6%	17.2%	11.6%	9.2%	2.5%
Sample Total	58.9%	16.7%	10.8%	8.5%	5.2%

Source: FY65 Reports - Michigan Department of Treasury, 1980

Appendix C.2a

1985
GENERAL FUND REVENUE
BY SOURCE

County	Taxes	Intergovt'l	Charges, Fees	Interest, Rents Reimburs.	Transfers In	Total
<14,999						
LUCE	$351,186	$320,083	$56,302	$47,447	$166,158	$941,176
MONTMORENCY	$831,967	$249,137	$93,937	$61,654	$160,295	$1,396,990
LAKE	$1,259,594	$181,324	$164,792	$57,018	$212,345	$1,875,073
ALGER	$588,058	$637,301	$78,464	$80,309	$0	$1,384,132
CRAWFORD	$1,301,021	$390,971	$199,916	$68,111	$331,144	$2,291,163
MACKINAC	$1,067,319	$397,790	$213,778	$85,607	$628,345	$2,392,839
BENZIE	$1,087,808	$303,938	$296,307	$63,590	$350,610	$2,102,253
LEELANAU	$1,978,808	$282,076	$165,777	$117,275	$400,000	$2,943,936
PRESQUE ISLE	$1,330,825	$345,587	$158,073	$113,734	$257,284	$2,205,503
Sub-total	$9,796,586	$3,108,207	$1,427,346	$694,745	$2,506,181	$17,533,065
<15,000-24,999						
OTSEGO	$1,629,115	$492,600	$618,974	$69,507	$432,883	$3,243,079
OGEMAW	$1,865,521	$532,274	$460,945	$127,647	$308,176	$3,294,563
OSCEOLA	$1,424,811	$460,179	$481,801	$106,539	$0	$2,473,330
GOGEBIC	$1,485,629	$526,235	$330,264	$161,216	$216,425	$2,719,769
GLADWIN	$1,587,285	$381,247	$307,291	$133,876	$362,006	$2,771,705
MANISTEE	$1,790,072	$455,396	$353,729	$201,183	$205,713	$3,006,093
CLARE	$1,979,392	$626,514	$435,310	$247,770	$0	$3,288,986
Sub-total	$11,761,825	$3,474,445	$2,988,314	$1,047,738	$1,525,203	$20,797,525
25,000-49,999						
MENOMINEE	$1,747,371	$586,527	$200,253	$126,590	$141,135	$2,801,876
MASON	$3,344,848	$510,291	$207,465	$380,835	$259,272	$4,702,711
IOSCO	$1,986,978	$453,374	$301,041	$230,872	$290,145	$3,262,410
HURON	$3,266,362	$812,621	$375,872	$455,928	$66,000	$4,976,783
MECOSTA	$2,656,333	$634,955	$674,425	$327,188	$125,000	$4,417,901
BRANCH	$2,473,720	$754,334	$453,237	$348,703	$1,053,522	$5,083,516
GRATIOT	$3,292,543	$791,118	$511,078	$210,670	$0	$4,805,409
HILLSDALE	$2,446,436	$771,957	$448,845	$321,839	$368,000	$4,357,077
CASS	$2,902,169	$840,816	$310,795	$402,503	$689,693	$5,145,976
Sub-total	$24,116,760	$6,155,993	$3,483,011	$2,805,128	$2,992,767	$39,553,659
50,000-99,999						
IONIA	$2,325,441	$968,434	$599,276	$271,366	$126,033	$4,290,550
GRAND TRAVERSE	$5,457,208	$1,337,542	$1,165,526	$648,829	$0	$8,609,105
VAN BUREN	$4,989,187	$1,244,671	$586,676	$384,071	$97,609	$7,302,214
LAPEER	$5,551,066	$1,429,802	$718,761	$631,737	$1,207,183	$9,538,549
TUSCOLA	$2,955,018	$1,052,958	$496,130	$291,403	$240,456	$5,035,965
MIDLAND	$7,364,748	$1,518,726	$581,246	$632,746	$956,770	$11,054,236
LENAWEE	$7,124,566	$1,723,657	$962,053	$588,143	$60,692	$10,459,111
Sub-total	$35,767,234	$9,275,790	$5,109,668	$3,448,295	$2,688,743	$56,289,730

Appendix C.2a

1985
GENERAL FUND REVENUE
BY SOURCE

County	Taxes	Intergovt'l	Charges, Fees	Interest, Rents Reimburs.	Transfers In	Total
100,000-199,999						
LIVINGSTON	$7,375,195	$1,959,120	$1,319,287	$1,719,589	$2,734,190	$15,107,381
MONROE	$11,717,892	$3,220,805	$1,428,007	$760,783	$1,995,803	$19,123,290
ST. CLAIR	$13,195,985	$2,883,271	$1,693,078	$1,826,461	$720,036	$20,318,831
OTTAWA	$9,717,318	$2,533,048	$1,339,102	$1,406,924	$0	$14,996,392
MUSKEGON	$9,278,076	$2,654,273	$2,477,693	$938,081	$0	$15,348,123
Sub-total	$51,284,466	$13,250,517	$8,257,167	$6,651,838	$5,450,029	$84,894,017
200,000-499,999						
SAGINAW	$12,838,712	$4,066,691	$1,944,877	$3,176,949	$2,493,004	$24,520,233
INGHAM	$18,681,000	$5,937,189	$1,852,126	$1,334,979	$27,198	$27,832,492
KENT	$24,948,617	$6,086,504	$3,268,129	$4,964,226	$3,110,580	$42,378,056
Sub-total	$56,468,329	$16,090,384	$7,065,132	$9,476,154	$5,630,782	$94,730,781
Sample Total	$189,195,200	$51,355,336	$28,330,638	$24,123,898	$20,793,705	$313,798,777

Source: FY65 Reports - Michigan Department of Treasury, 1985.

Appendix C.2b

County Revenue By Source - Percent 1985

County	Taxes	Intergov	Charges Fees	Interest Rents Reimb.	Transfers In
<14,999					
LUCE	37.3%	34.0%	6.0%	5.0%	17.7%
MONTMORENCY	59.6%	17.8%	6.7%	4.4%	11.5%
LAKE	67.2%	9.7%	8.8%	3.0%	11.3%
ALGER	42.5%	46.0%	5.7%	5.8%	0.0%
CRAWFORD	56.8%	17.1%	8.7%	3.0%	14.5%
MACKINAC	44.6%	16.6%	8.9%	3.6%	26.3%
BENZIE	51.7%	14.5%	14.1%	3.0%	16.7%
LEELANAU	67.2%	9.6%	5.6%	4.0%	13.6%
PRESQUE ISLE	60.3%	15.7%	7.2%	5.2%	11.7%
Sub-total	55.9%	17.7%	8.1%	4.0%	14.3%
<15,000-24,999					
OTSEGO	50.2%	15.2%	19.1%	2.1%	13.3%
OGEMAW	56.6%	16.2%	14.0%	3.9%	9.4%
OSCEOLA	57.6%	18.6%	19.5%	4.3%	0.0%
GOGEBIC	54.6%	19.3%	12.1%	5.9%	8.0%
GLADWIN	57.3%	13.8%	11.1%	4.8%	13.1%
MANISTEE	59.5%	15.1%	11.8%	6.7%	6.8%
CLARE	60.2%	19.0%	13.2%	7.5%	0.0%
Sub-total	56.6%	16.7%	14.4%	5.0%	7.3%
25,000-49,999					
MENOMINEE	62.4%	20.9%	7.1%	4.5%	5.0%
MASON	71.1%	10.9%	4.4%	8.1%	5.5%
IOSCO	60.9%	13.9%	9.2%	7.1%	8.9%
HURON	65.6%	16.3%	7.6%	9.2%	1.3%
MECOSTA	60.1%	14.4%	15.3%	7.4%	2.8%
BRANCH	48.7%	14.8%	8.9%	6.9%	20.7%
GRATIOT	68.5%	16.5%	10.6%	4.4%	0.0%
HILLSDALE	56.1%	17.7%	10.3%	7.4%	8.4%
CASS	56.4%	16.3%	6.0%	7.8%	13.4%
Sub-total	61.0%	15.6%	8.8%	7.1%	7.6%
50,000-99,999					
IONIA	54.2%	22.6%	14.0%	6.3%	2.9%
GRAND TRAVERSE	63.4%	15.5%	13.5%	7.5%	0.0%
VAN BUREN	68.3%	17.0%	8.0%	5.3%	1.3%
LAPEER	58.2%	15.0%	7.5%	6.6%	12.7%
TUSCOLA	58.7%	20.9%	9.9%	5.8%	4.8%
MIDLAND	66.6%	13.7%	5.3%	5.7%	8.7%
LENAWEE	68.1%	16.5%	9.2%	5.6%	0.6%
Sub-total	63.5%	16.5%	9.1%	6.1%	4.8%

Appendix C.2b

County Revenue By Source - Percent 1985

County	Taxes	Intergov	Charges Fees	Interest Rents Reimb.	Transfers In
100,000-199,999					
LIVINGSTON	48.8%	13.0%	8.7%	11.4%	18.1%
MONROE	61.3%	16.8%	7.5%	4.0%	10.4%
ST. CLAIR	64.9%	14.2%	8.3%	9.0%	3.5%
OTTAWA	64.8%	16.9%	8.9%	9.4%	0.0%
MUSKEGON	60.5%	17.3%	16.1%	6.1%	0.0%
Sub-total	60.4%	15.6%	9.7%	7.8%	6.4%
200,000-499,999					
SAGINAW	52.4%	16.6%	7.9%	13.0%	10.2%
INGHAM	67.1%	21.3%	6.7%	4.8%	0.1%
KENT	58.9%	14.4%	7.7%	11.7%	7.3%
Sub-total	59.6%	17.0%	7.5%	10.0%	5.9%
Sample Total	60.3%	16.4%	9.0%	7.7%	6.6%

Source: FY65 Reports - Michigan Department of Treasury, 1985.

Appendix C.3a

1987
GENERAL FUND REVENUE
BY SOURCE

County	Taxes	Intergovt'l	Charges, Fees	Interest, Rents Reimburs.	Transfers In	Total
<14,999						
LUCE	$342,793	$474,782	$76,529	$140,467	$35,185	$1,069,756
MONTMORENCY	$1,126,340	$170,669	$166,596	$116,247	$58,237	$1,638,089
LAKE	$1,301,595	$266,697	$256,231	$79,592	$90,735	$1,994,850
ALGER	$618,128	$706,317	$93,589	$87,802	$39,077	$1,544,913
CRAWFORD	$1,428,471	$585,734	$240,607	$91,940	$171,331	$2,518,083
MACKINAC	$996,333	$556,044	$287,688	$67,007	$1,400	$1,908,472
BENZIE	$1,224,958	$406,245	$261,757	$79,126	$182,640	$2,154,726
LEELANAU	$2,172,511	$391,179	$175,331	$171,072	$250,000	$3,160,093
PRESQUE ISLE	$1,275,425	$397,190	$144,025	$146,962	$157,000	$2,120,602
Sub-total	$10,486,554	$3,954,857	$1,702,353	$980,215	$985,605	$18,109,584
<15,000-24,999						
OTSEGO	$1,774,075	$631,019	$956,808	$45,558	$430,437	$3,837,897
OGEMAW	$1,815,281	$620,690	$493,567	$341,483	$3,720	$3,274,741
OSCEOLA	$2,013,265	$610,357	$231,292	$122,368	$0	$2,977,282
GOGEBIC	$1,274,377	$647,838	$377,966	$218,558	$154,361	$2,673,100
GLADWIN	$1,513,756	$540,247	$298,720	$108,897	$123,034	$2,584,654
MANISTEE	$0	$0	$0	$0	$0	$0
CLARE	$2,104,761	$925,386	$278,157	$526,275	$0	$3,834,579
Sub-total	$10,495,515	$3,975,537	$2,636,510	$1,363,139	$711,552	$19,182,253
25,000-49,999						
MENOMINEE	$2,019,593	$711,933	$217,269	$99,922	$42,298	$3,091,015
MASON	$3,140,137	$686,902	$285,734	$417,496	$0	$4,530,269
IOSCO	$1,632,378	$818,728	$644,985	$161,474	$250,000	$3,507,565
HURON	$3,652,666	$1,037,464	$515,138	$396,022	$308,517	$5,909,807
MECOSTA	$2,401,628	$878,871	$745,459	$262,638	$121,692	$4,410,288
BRANCH	$2,317,087	$1,034,758	$589,995	$492,779	$200,000	$4,634,619
GRATIOT	$2,814,290	$1,091,308	$489,280	$200,639	$20,000	$4,615,517
HILLSDALE	$0	$0	$0	$0	$0	$0
CASS	$3,274,507	$910,333	$411,714	$285,145	$0	$4,881,699
Sub-total	$21,252,286	$7,170,297	$3,899,574	$2,316,115	$942,507	$35,580,779
50,000-99,999						
IONIA	$2,436,334	$1,448,754	$738,362	$331,904	$0	$4,955,354
GRAND TRAVERSE	$6,175,894	$1,729,868	$1,277,438	$555,818	$355,029	$10,094,047
VAN BUREN	$4,116,295	$1,631,611	$761,567	$460,093	$74,946	$7,044,512
LAPEER	$3,645,032	$1,880,836	$798,032	$886,737	$1,268,957	$8,479,594
TUSCOLA	$2,915,907	$1,186,913	$663,015	$294,506	$53,236	$5,113,577
MIDLAND	$7,098,413	$1,690,088	$716,229	$628,751	$546,785	$10,680,266
LENAWEE	$6,107,467	$2,443,412	$1,071,302	$531,003	$683,901	$10,837,085
Sub-total	$32,495,342	$12,011,482	$6,025,945	$3,688,812	$2,982,854	$57,204,435

Appendix C.3a

1987
GENERAL FUND REVENUE
BY SOURCE

County	Taxes	Intergovt'l	Charges, Fees	Interest, Rents Reimburs.	Transfers In	Total
100,000-199,999						
LIVINGSTON	$7,294,554	$2,889,678	$2,622,814	$1,207,807	$4,751	$14,019.604
MONROE	$12,538,471	$4,003,074	$1,529,084	$1,003,579	$880,214	$19,954,422
ST. CLAIR	$13,146,765	$3,594,819	$2,271,739	$1,583,048	$10,143	$20,606,514
OTTAWA	$10,760,508	$3,281,438	$2,260,652	$1,385,112	$34,608	$17,722,318
MUSKEGON	$9,084,477	$3,080,761	$2,722,331	$868,015	$1,430,000	$17,185,584
Sub-total	$52,824,775	$16,849,770	$11,406,620	$6,047,561	$2,359,716	$89,488,442
200,000-499,999						
SAGINAW	$12,786,487	$4,150,271	$2,586,547	$3,533,180	$3,445,446	$26,501,931
INGHAM	$20,175,530	$7,263,430	$1,941,209	$1,798,749	$35,817	$31,214,735
KENT	$27,967,152	$9,101,383	$3,111,156	$5,319,328	$5,106,569	$50,605,588
Sub-total	$60,929,169	$20,515,084	$7,638,912	$10,651,257	$8,587,832	$108,322,254
Sample Total	$188,483,641	$64,477,027	$33,309,914	$25,047,099	$16,570,066	$327,887,747

Source: FY65 Reports - Michigan Department of Treasury, 1987.

Appendix C.3b

County Revenue By Source - Percent 1987

County	Taxes	Intergov	Charges Fees	Interest Rents Reimb.	Transfers In
<14,999					
LUCE	32.0%	44.4%	7.2%	13.1%	3.3%
MONTMORENCY	68.8%	10.4%	10.2%	7.1%	3.6%
LAKE	65.2%	13.4%	12.8%	4.0%	4.5%
ALGER	40.0%	45.7%	6.1%	5.7%	2.5%
CRAWFORD	56.7%	23.3%	9.6%	3.7%	6.8%
MACKINAC	52.2%	29.1%	15.1%	3.5%	0.1%
BENZIE	56.8%	18.9%	12.1%	3.7%	8.5%
LEELANAU	68.7%	12.4%	5.5%	5.4%	7.9%
PRESQUE ISLE	60.1%	18.7%	6.8%	6.9%	7.4%
Sub-total	57.9%	21.8%	9.4%	5.4%	5.4%
<15,000-24,999					
OTSEGO	46.2%	16.4%	24.9%	1.2%	11.2%
OGEMAW	55.4%	19.0%	15.1%	10.4%	0.1%
OSCEOLA	67.6%	20.5%	7.8%	4.1%	0.0%
GOGEBIC	47.7%	24.2%	14.1%	8.2%	5.8%
GLADWIN	58.6%	20.9%	11.6%	4.2%	4.8%
MANISTEE	0.0%	0.0%	0.0%	0.0%	0.0%
CLARE	54.9%	24.1%	7.3%	13.7%	0.0%
Sub-total	54.7%	20.7%	13.7%	7.1%	3.7%
25,000-49,999					
MENOMINEE	65.3%	23.0%	7.0%	3.2%	1.4%
MASON	69.3%	15.2%	6.3%	9.2%	0.0%
IOSCO	46.5%	23.3%	18.4%	4.6%	7.1%
HURON	61.8%	17.6%	8.7%	6.7%	5.2%
MECOSTA	54.5%	19.9%	16.9%	6.0%	2.8%
BRANCH	50.0%	22.3%	12.7%	10.6%	4.3%
GRATIOT	61.0%	23.6%	10.6%	4.3%	0.4%
HILLSDALE	0.0%	0.0%	0.0%	0.0%	0.0%
CASS	67.1%	18.6%	8.4%	5.8%	0.0%
Sub-total	59.7%	20.2%	11.0%	6.5%	2.6%
50,000-99,999					
IONIA	49.2%	29.2%	14.9%	6.7%	0.0%
GRAND TRAVERSE	61.2%	17.1%	12.7%	5.5%	3.5%
VAN BUREN	58.4%	23.2%	10.8%	6.5%	1.1%
LAPEER	43.0%	22.2%	9.4%	10.5%	15.0%
TUSCOLA	57.0%	23.2%	13.0%	5.8%	1.0%
MIDLAND	66.5%	15.8%	6.7%	5.9%	5.1%
LENAWEE	56.4%	22.5%	9.9%	4.9%	6.3%
Sub-total	56.8%	21.0%	10.5%	6.4%	5.2%

Appendix C.3b

County Revenue By Source - Percent 1987

County	Taxes	Intergov	Charges Fees	Interest Rents Reimb.	Transfers In
100,000-199,999					
LIVINGSTON	52.0%	20.6%	18.7%	8.6%	0.0%
MONROE	62.8%	20.1%	7.7%	5.0%	4.4%
ST. CLAIR	63.8%	17.4%	11.0%	7.7%	0.0%
OTTAWA	60.7%	18.5%	12.8%	7.8%	0.2%
MUSKEGON	52.9%	17.9%	15.8%	5.1%	8.3%
Sub-total	59.0%	18.8%	12.7%	6.8%	2.6%
200,000-499,999					
SAGINAW	48.2%	15.7%	9.8%	13.3%	13.0%
INGHAM	64.6%	23.3%	6.2%	5.8%	0.1%
KENT	55.3%	18.0%	6.1%	10.5%	10.1%
Sub-total	56.2%	18.9%	7.1%	9.8%	7.9%
Sample Total	57.5%	19.7%	10.2%	7.6%	5.1%

Source: FY65 Reports - Michigan Department of Treasury, 1987.

Appendix C.4

Equivalent Millage For Federal Revenue Sharing

County	1986 SEV *	17th Entitlement Payment **	Equivalent Millage ***
Alcona	$234,625,653	$207,483	0.8843
Alger	92,953,459	120,673	1.2982
Allegan	976,332,573	779,290	0.7982
Alpena	358,091,955	400,336	1.1180
Antrim	393,068,584	306,255	0.7791
Arenac	212,914,351	207,097	0.9727
Baraga	78,534,688	112,688	1.4349
Barry	460,853,295	295,820	0.6419
Bay	1,360,257,758	1,507,322	1.1081
Benzie	212,660,257	189,547	0.8913
Berrien	2,103,415,010	1,291,826	0.6142
Branch	394,491,179	470,111	1.1917
Calhoun	1,236,451,823	787,371	0.6368
Cass	547,557,507	422,105	0.7709
Charlevoix	437,407,025	241,639	0.5524
Cheboygan	335,798,276	300,332	0.8944
Chippewa	267,169,153	336,033	1.2578
Clare	330,712,265	431,374	1.3044
Clinton	602,283,368	289,582	0.4808
Crawford	187,698,390	170,400	0.9078
Delta	358,942,481	322,070	0.8973
Dickinson	284,146,753	298,014	1.0488
Eaton	1,041,017,543	419,748	0.4032
Emmett	477,330,401	297,952	0.6242
Genesee	4,550,424,888	2,240,236	0.4923
Gladwin	261,941,626	306,727	1.1710
Gogebic	168,114,699	190,846	1.1352
Grand Trav	946,468,030	782,292	0.8265
Gratiot	447,705,802	348,217	0.7778
Hillsdale	435,779,757	364,347	0.8361
Houghton	241,284,075	412,433	1.7093
Huron	738,667,076	399,157	0.5404
Ingham	2,724,883,763	1,739,309	0.6383
Ionia	439,481,120	301,764	0.6866

* State Tax Commission Annual Report - 1986

** Payment Period October 1, 1985 to September 30, 1986

*** Equivalent Millage = 17thEntitlement/(1986SEV/1000)

Appendix C.4

Equivalent Millage For Federal Revenue Sharing

County	1986 SEV *	17th Entitlement Payment **	Equivalent Millage ***
Iosco	$351,994,094	$284,812	0.8091
Iron	158,459,669	187,561	1.1837
Isabella	492,718,534	503,025	1.0209
Jackson	1,279,321,647	842,199	0.6583
Kalamazoo	2,495,721,561	1,258,322	0.5042
Kalkaska	263,658,332	237,818	0.9020
Kent	5,382,976,871	2,099,643	0.3901
Keweenaw	30,021,091	42,603	1.4191
Lake	159,531,412	160,221	1.0043
Lapeer	777,318,744	715,478	0.9204
Leelanau	422,087,286	261,479	0.6195
Lenawee	999,503,009	617,065	0.6174
Livingston	1,335,401,549	596,423	0.4466
Luce	52,163,276	63,982	1.2266
Mackinac	213,309,586	150,200	0.7041
Macomb	8,415,687,161.	3,189,452	0.3790
Manistee	325,036,423	239,606	0.7372
Marquette	629,920,212	844,275	1.3403
Mason	594,916,452	396,782	0.6670
Mecosta	397,383,750	395,158	0.9944
Menominee	257,207,185	312,126	1.2135
Midland	1,361,317,473	502,450	0.3691
Missaukee	177,602,870	186,235	1.0486
Monroe	2,439,324,806	1,274,163	0.5223
Montcalm	524,855,714	447,033	0.8517
Montmorency	146,360,207	160,603	1.0973
Muskegon	1,351,146,322	1,136,201	0.8409
Newyago	427,981,570	399,071	0.9324
Oakland	16,513,811,361	3,896,995	0.2360
Oceana	268,521,755	343,713	1.2800
Ogemaw	248,952,290	289,394	1.1624
Ontonagon	103,030,417	180,653	1.7534
Osceola	261,122,758	270,079	1.0343
Oscoda	122,768,759	164,783	1.3422
Otsego	366,464,855	273,339	0.7459
Ottawa	2,240,751,964	785,771	0.3507
Presque Isle	217,344,914	209,081	0.9620
Roscommon	366,720,053	320,800	0.8748
Saginaw	2,303,344,985	1,897,346	0.8237
St Clair	2,263,524,251	1,951,037	0.8619
St Joseph	613,102,041	383,989	0.6263

Appendix C.4

Equivalent Millage For Federal Revenue Sharing

County	1986 SEV *	17th Entitlement Payment **	Equivalent Millage ***
Sanilac	$506,032,618	$570,138	1.1267
Schoolcraft	91,577,097	129,804	1.4174
Shiawassee	626,532,878	592,801	0.9462
Tuscola	656,449,311	496,631	0.7565
Van Buren	747,410,929	731,441	0.9786
Washtenaw	3,580,781,045	1,428,283	0.3989
Wayne	18,453,944,093	10,294,974	0.5579
Wexford	267,684,310	383,247	1.4317
State	$106,222,264,073	$60,388,681	0.5685

Summary of Distribution of FRS Loss

Equiv. Mills	No. Counties
0.0 - 0.3999	6
0.4 - 0.5999	9
0.6 - 0.7999	19
0.8 - 0.9999	21
1.0 - 1.1999	14
1.2 - 1.3999	8
1.4 - 1.5999	4
1.6 - 1.7999	2

APPENDIX C.5

F65 REPORT
DEPARTMENT OF TREASURY

BUREAU OF LOCAL GOVERNMENT SERVICES

ANNUAL LOCAL UNIT FISCAL REPORT FOR COUNTIES, CITIES, VILLAGES, AND TOWNSHIPS FOR THE FISCAL YEAR ENDING BETWEEN JULY 1, 1985 AND JUNE 30, 1986

(Please correct any error in name and address including ZIP code)

RETURN YOUR COMPLETED REPORT TO

Michigan Department of Treasury
Bureau of Local Government Services
Treasury Building — 2nd Floor
Lansing, Michigan 48922

Important — Please note

The information supplied in this report will be used by the Federal Office of Revenue Sharing, and by the Bureau of the Census in its ongoing statistical programs. It also will be used by many State departments and agencies to analyze the impact of proposed legislation, to provide an early warning of financial difficulties, and for many other types of analysis.

This report is due no later than 30 days after it is received or 4 months after the close of the fiscal year being reported, whichever is later.

Enter the ending date for the fiscal year reported in this report —	Month	Day	Year

SPECIAL INSTRUCTIONS

This report is based on fund, activity, and account descriptions from the Uniform Procedures Manual for Local Units of Government in Michigan (Michigan Department of Treasury, 1984). The manual must be used in preparing this report.

Data for your most recent fiscal year (ending on or before June 30, 1986) must be used to complete the report, except in answering the questions about millage rates (lines 533–537).

For assistance in completing this report, contact the Michigan Department of Treasury in Lansing on (517) 373–3227. – Fiscal report coordinator.

Publishing requirements — As required by the General Revenue Sharing Regulations, 31CFR 51.12 (1981), a copy of this report and the relevant supporting documentation must be available for public inspection. A notice of this availability should be published in a newspaper of general circulation within 10 days of filing the report with the State Treasurer. The entire form need not be published; only the public notice of its availability is required. The publication notice must indicate when and where the report and its supporting documentation may be examined by the general public.

Part I — GENERAL FUND REVENUES

Account number	Description of account	Line number	Amount (Omit cents) (a)	Account number	Description of account	Line number	Amount (Omit cents) (b)
401–424	**TAXES** (Do not include taxes you collect for other governments) Property tax collections, current and delinquent.	101	$	574–579	**INTERGOVERNMENTAL REVENUE — Continued** From State — Continued Court grants and reimbursement, penal fines, etc.	101	$
434	Other property taxes — Specific taxes (list type)	102			Prosecuting attorney grants, special prosecutor	102	
	— trailer taxes	103			Public defender	103	
	— excess of roll	104			Election reimbursements	104	
		105			Senior citizen grants	105	
436	— hotel, motel tax (Act 263, P.A. 1974)	106			Civil defense	106	
437	— Act 198 — Industrial Facilities Tax	107			Grants to sheriff's office	107	
434	— Act 255 — Commercial Facilities Tax	108			Liquor license fees	108	
438	City income tax (local unit levy) See page 6, item 8	109			Mass transit grants	109	
445–449	Penalties, interest, tax administration fee and other fees on tax collections	110			Emergency Employment Act — Youth Corps	110	
451–476	Business licenses and permits	111			Board and care of prisoners	111	
		112			Housing and redevelopment grants	112	
476–500	Nonbusiness licenses and permits	113			Other State grants — Specify	113	
	CATV franchise fees	114				114	
	Real estate transfer tax stamps (county only)	115			From other local governments Fees from housing projects (M.C.L. 125.1415a) Your share only	115	
	County portion of interest on taxes, collection fees, and expense of sale paid (received) into tax revolving fund	116		583	Grants and reimbursements from locals for highways	116	
	INTERGOVERNMENTAL REVENUE From State Payment in lieu of taxes Commercial — National forest Bankhead Jones — state owned land — Swamp tax	117		587	Grants and reimbursements from locals for libraries	117	
574–579	State income tax distribution	118		580–582 584–586 589	All other grants and reimbursements from locals (include police, fire and ambulance contract reimbursements from townships)	118	
	State single business tax effort distribution (M.C.L. 208.138)	119		502–527 528–538	**FEDERAL GRANTS** (Report Federal Revenue Sharing grants in Part III)	119	
	Single business tax inventory reimbursement (208.134)	120		627–641	**CHARGES FOR CURRENT SERVICES** Refuse collection charges	120	
	State sales tax distribution	121		651–664	Recreation charges	121	
	State intangibles tax	122			Other charges for services — Specify	122	
	State payments from sale of tax reverted property	123		601–606	Costs — court bonds, dismissal, probation	123	
	Crime victim's rights	124		607–626	Service Fees (report tax collection fees on line 10?)	124	
	Fire protection — State facilities	125			Court costs and fees court fees	125	
	Reimbursements for tax losses on State acquired land	126				126	
	Parimutuels tax	127		656	Ordinance fines	127	
	General fund aid	128		655	Other fines and forfeits (exclude ordinance fines)	128	
	Care of TB patients	129		664–666	Interest and dividends	129	
	Care of mental patients	130		667–669	Rents and royalties	130	
	Federal forest preserve revenue	131		673	Sale of real property	131	
	Boating control and marine safety	132		673	Sale of other fixed assets	132	
	Judges salaries	133		675	Contributions and donations from private sources	133	
	Water pollution control grants	134			Special assessments	134	
	Motor vehicle operators examination fees	135		676–686	Other revenue Housing and urban renewal charges	135	
	Outdoor recreation grants	136		627–641	Road and bridge charges	136	
	Law enforcement assistance	137		652	Parking charges	137	
	Disaster aid	138		627–641	Water utility charges (General fund only)	138	
	State Aid Public Improvement Fund	139		627–641	Sewer charges (General fund only)	139	
	State planning grants	140				140	
	Police training	141		699	Transfers from other funds	141	
		142			TOTAL of lines 101–141 (Sum of columns (a) and (b)) —►	142	

Continued on reverse

Part II — GENERAL FUND EXPENDITURES (Omit cents)

Activity number	Activity	Line number	TOTAL of cols. b, c, d, & e (a)	Personal services, salaries, and wages, 701–725 (Include benefits) (b)	Other current operations (c)	Land and equipment (d)	Construction (e)
	LEGISLATIVE						
101–120	Board of Trustees, Commissioners, Council	201	$	$	$	$	$
	JUDICIAL						
131–135	Circuit Court	202					
136–140	District/Municipal Court	203					
141–144	Friend of the Court	204					
148–150	Probate Court	205					
151–154	Probation	206					
147 155–160	Other court activities	207					
	GENERAL GOVERNMENT						
171–190	Executive Supervisor, President, Mayor	208					
191–200	Elections	209					
201–208	Accounting	210					
209, 225	Assessor/equalization	211					
210–211	Attorney, legal	212					
212–214	Budgeting	213					
215–219	Clerk's office	214					
220–222	Civil service	215					
223–224	Controller/Board of Auditors	216					
226–228	Personnel	217					
229–232	Prosecuting Attorney	218					
233–235	Purchasing	219					
236	Register of Deeds	220					
237–240	Retirement boards	221					
243–246	Property description	222					
247	Board of Review	223					
253–256	Treasurer's office	224					
257	Cooperative extension	225					
258–260	Data processing	226					
261–264	Building authorities	227					
265–274	Buildings and grounds	228					
275	Drain Commissioner	229					
276–279	Cemetery	230					
280	Soil conservation	231					
281–284	Watershed council	232					
285–287	Various conservation activities	233					
288–287	Forestry administration, etc.	234					
294–299	Other general government	235					
	PUBLIC SAFETY						
301–335	Police/Sheriff/Constable	236					
336–344	Fire protection	237					
351–370	Corrections — Jail	238					
371–399	Protective inspection and regulation	239					
400–425	Planning/Zoning	240					
426	Office of emergency preparedness	241					
427	Water safety council	242					
430–433	Animal shelter	243					
546–550	Parking meters, off-street parking	244					
	PUBLIC WORKS						
441–446	Public works	245					
537–600	Public Transportation (Transit systems)	246					
521–526	Sanitation, refuse collection	247					
527	Sewage disposal	248					
528–536	Waste collection and other	249					
	HEALTH AND WELFARE						
610–619	Health boards and clinics	250					
630–634	Alcoholism	251					
648	Medical examiner	252					
649	Mental health	253					
650	State institutions	254					
651–659	Other health — ambulance	255					
661	General relief of the poor	256					
662–667	Child care activities	257					
670–673	Other social services activities	258					
681–684	Veterans services and activities	259					
		260					
689	Soldiers and sailors relief	261					
691–706	Housing and redevelopment	262					
726–731	Economic development	263					
732–746	Economic opportunity	264					
	RECREATION AND CULTURE						
751–789	Recreation/Parks	265					
790–792	Library	266					
793–800	Various cultural activities	267					
802–806	Fine arts, historical society, museums, etc.	268					
	DEBT						
991–994	Debt service — principal retired	269					
996–999	Interest, fees, etc.	270					
	OTHER						
851–862	Fringes, retirement, FICA, insurance, not reported elsewhere	271					
863–890	Other	272					
	TRANSFERS TO OTHER FUNDS						
966 thru 999	Child care probate transfers	273					
	Child care welfare transfers	274					
	Social services department transfers	275					
	Social services/Medical facility transfers	276					
	Other transfers	277					
TOTAL of lines 201–277 →		278					

Part III — REVENUES IN SELECTED FUNDS

Report employee retirement tax levy in line 332, column (f) and exclude other employee retirement and all trust and agency fund revenues. (Omit cents)

Fund No.	Fund name	Line No.	TOTAL of cols b thru j (a)	Transfers from other funds (b)	Directly from Federal sources (c)	Directly from State sources (d)	From local government sources (e)	Property taxes (f)	Licenses and permits (g)	Charges and special assessments (h)	INTEREST dividends earned (i)	Other (j)	Line No.
201	County road	301	$	$	$	$	$	$	$	$	$	$	301
202	Major streets	302											302
203	Local streets	303											303
204	Municipal streets	304											304
206	Fire	305											305
207	Police/Sheriff	306											306
208	Parks/recreation	307											307
209	Cemetery	308											308
210	Ambulance	309											309
212	Liquor law enforcement	310											310
215	Friend of the Court	311											311
219	Street lighting	312											312
221	Health Department	313											313
222	Mental health	314											314
226-227	Garbage collection and sanitary landfill	315											315
241-242	Planning funds	316											316
245	Public improvement	317											317
248	Federal Revenue Sharing	318											318
257	Budget Stabilization Fund	319											319
268, 271	Library	320											320
269	Law library	321											321
273-289	Federal projects	322											322
274	C.E.T.A.	323											323
290	Social welfare	324											324
291	Social welfare/medical care facility	325											325
292	Child care	326											326
		327											327
293, 294	Veterans trust and Soldiers relief	328											328
		329											329
296	Public safety	330											330
	All other special revenue funds	331											331
200's		332											332
300's	All debt service funds	333											333
400's	All capital project funds	334											334
611	Hospital operating	335											335
635	Housing commission fund	336											336
561	Fair Board	337											337
518	Disposal system	338											338
581	Airport	339											339
516	Parking fund	340											340
588	Transit, bus system, dial-a-ride, etc.	341											341
590	Sewer	342											342
591	Water	343											343
592	Sewer and water	344											344
582	Electric utility	345											345
583	Gas utility	346											346
500's	Other enterprise	347											347
600's	All internal service funds	348											348
801	Drain	349											349
836	Sanitary drain	350											350
851	O.P.W.	351											351
871	Water and sanitation	352											352
800's	All other special assessment funds	353											353
TOTAL of lines 301-353 ⟶		354											354

FORM F-65 [illegible]

Part IV — EXPENDITURES IN SELECTED FUNDS
Exclude employee retirement systems, all trust and agency funds

Omit cents

Fund number	Fund name	Line number	TOTAL of cols. b–f (a)	Transfers to other funds (b)	Personal services, salaries, and wages, 701–725 (include benefits) (c)	Other current expenditures (exclude depreciation) (d)	Land, equipment, and buildings that not leased. Include enterprise and internal service funds. (e)	Construction (include utility construction). Also include enterprise and internal service funds. (f)	Line number
201	County road	401	$	$	$	$	$	$	401
202	Major streets	402							402
203	Local streets	403							403
204	Municipal streets	404							404
206	Fire	405							405
207	Police/Sheriff	406							406
208	Parks/recreation	407							407
209	Cemetery	408							408
210	Ambulance	409							409
212	Liquor law enforcement	410							410
215	Friend of the Court	411							411
219	Street lighting	412							412
221	Health Department	413							413
222	Mental health	414							414
226/227	Garbage collection and sanitary landfill	415							415
241/242	Planning funds	416							416
245	Public improvement	417							417
240	Federal Revenue Sharing (also report in part VIII)	418							418
257	Budget Stabilization Fund	419							419
268/271	Library	420							420
269	Law library	421							421
273, 275–280	Federal projects	422							422
274	C.E.T.A.	423							423
290's	Social welfare-miscellaneous	424							424
	Categorical assistance — Co. supp.	425							425
	Payments to vendors/medical	426							426
	Payments to vendors/other, for clients	427							427
291	Social welfare/medical care facility	428							428
292	Child care	429							429
293	Soldiers relief	430							430
293 & 294	Veterans trust and Soldiers relief	431							431
205	Public safety	432							432
200's	All other special revenue funds	433							433
	[illegible]	434							434
	Housing commission	435							435
516	Parking	436							436
300's	All debt service funds	437							437
511	Hospital operating	438							438
561	Fair Board	439							439
515	Disposal system	440							440
581	Airport	441							441
588	Transit, bus system, dial-a-ride	442							442
590	Sewer	443							443
591	Water	444							444
592	Sewer and water	445							445
582	Electric utility	446							446
583	Gas utility	447							447
500's	All other enterprise funds	448							448
600's	All internal service funds	449							449
851	D.P.W.	450							450
871	Water and sanitation	451							451
800's	All other essential special assessment funds	452							452
TOTAL of lines 401–452 ⟶		453							453

Part V — CAPITAL PROJECTS FUNDS

Omit cents

Fund number	Fund name	Line number	TOTAL of cols. b–f (a)	Transfers (b)	Salaries and wages (c)	Other current operations (d)	Land and equipment (e)	Construction (include utility construction) (f)	Line number
411	Hospital	454	$	$	$	$	$	$	454
412	Industrial complex	455							455
413	Animal shelter	456							456
414	Mental health	457							457
471	Library	458							458
491	Medical care facility	459							459
495	Park	460							460
420–424	Major street	461							461
425–429	Local street	462							462
440–449	Major and local streets	463							463
492	Juvenile home	464							464
465	Public works	465							465
466	Jail	466							466
470	Municipal Building	467							467
481	Airport	468							468
490	Sewage disposal	469							469
483	Economic development	470							470
489	Other	471							471
TOTAL of lines 454 – 471 ⟶		472							472

FORM F-65 [illegible]

PART VI — INTERGOVERNMENTAL EXPENDITURES — Omit cents

NOTE — Please report here, any payments your government made to other governments for goods or services performed on a reimbursement or cost sharing basis (INCLUDE also at parts II and IV).

Name of expenditure*	Line number	Paid to State (a)	Paid to other local governments (b)	Name of expenditure	Line number	Paid to State (c)	Paid to other local governments (d)
Police	601	$	$	Transit subsidies	601	$	$
Correction	602			Housing and urban renewal	602		
Local schools	603			Welfare	603		
Health	604			Sewerage	604		
Hospitals	605			Other	605		
Highways	606				606		

Report salaries and wages paid to all full-time and part-time employees of your government. Include also salaries and wages paid to employees of any utility owned and operated by your government. These amounts may be taken from the W2 form filed by your government for the year ended December 31, 1985. — Omit cents — Enter total salary and wages →	607	

Part VII — BALANCE SHEET (All funds as of last day of fiscal year) — Omit cents

Section A (Exclude assets and liabilities for employee retirement systems, all trust and agency funds)	Line number	General fund (101) (a)	Internal serv. funds (600's) (b)	Debt service funds (300's) (c)	Capital project funds (400's) (d)	Other funds (300's, 500's, 800's) (e)
Assets						
Cash and certificates of deposit	608	$	$	$	$	$
Investments	609					
Receivables	610					
Due from other funds	611					
Other assets	612					
Fixed assets	613					
TOTAL of lines 608—613 →	614					
Liabilities and fund equity						
Accounts payable and other current liabilities	615					
Due to other funds	616					
Deferred revenue	617					
Long-term liabilities	618					
Contributed capital	619					
Retained earnings	620					
Fund balance: Reserved	621					
Fund balance: Unreserved	622					
TOTAL of lines 615—622 →	623					
General fixed assets account group	624					
General long-term debt group of accounts	625					

Section B — DETAIL OF INVESTMENTS REPORTED ON LINE 609 ABOVE. (Exclude cash and investments of any employee retirement system and exclude cash and investments of trust and agency funds.)	Line number	General fund (101) (a)	Internal serv. funds (600's) (b)	Debt service funds (300's) (c)	Capital project funds (400's) (d)	Other funds (300's, 500's, 800's) (e)
	626					
Federal securities, T-bill, T-notes FFB notes and bonds	627	$	$	$	$	$
Federal agency securities, GNMA, FHA, EX-IM bank, CCC	628					
State and local government securities	629					
Other securities, bonds, stocks, mortgages, not included above	630					
	631					

			Line number	Mills
Are you using a pool for the investment of surplus money? ...☐ Yes ☐ No	Internally combining money of various funds .....☐ Jointly with other units of government .☐	Average monthly balance of pooled investments ...... $______	632	
What was your adopted millage rate for general operating purposes, after any rollback, for the calendar year 1986 (from Form L-4029, Millage Request Report to County Board of Commissioners)?			633	
What is the maximum number of mills your unit is allowed by law or charter to levy for general operating purposes (before any rollback)?			634	
How many mills did your unit levy to fund bonded indebtedness during calendar year 1986?			635	
How many extra voted mills did your unit levy for other purposes (e.g., refuse collection, police/fire retirement, library, hospital authority, dial-a-ride) during calendar year 1986?			636	
How many total mills did your unit levy during calendar year 1986?			637	
What type of accounting method are you using for the general fund?		Mark (X) one →	638	1 ☐ Modified accrual 2 ☐ Cash basis
Are you using the State's uniform chart of accounts?		Mark (X) one →	639	1 ☐ Yes 2 ☐ No
Are you reporting for a 12-month fiscal year?		Mark (X) one →	640	1 ☐ Yes 2 ☐ No

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Part VIII — FEDERAL GENERAL REVENUE SHARING EXPENDITURES

Omit cents

NOTE — Enter below, all amounts expended during the fiscal year for the functions or purposes listed. These expenditures should ALSO be reported in General Fund Expenditures (Part II) or in Expenditures in Selected Funds (Part IV).

Purpose of expenditure	Line number	PROPOSED (Budgeted) Federal Revenue Sharing Expenditures — Current expenditures (a)	PROPOSED — Capital expenditures (equipment, buildings, construction) (b)	ACTUAL Expenditures from Federal Revenue Sharing Funds — Current expenditures (c)	ACTUAL — Capital expenditures (equipment, buildings, construction) (d)
Hospital	601	$	$	$	$
Welfare	602				
Health	603				
Roads	604				
Police	605				
Fire	606				
Correction	607				
Sewage	608				
Other sanitation	609				
Parks and recreation	610				
Financial and general administration	611				
Utility — Water	612				
Electric	613				
Gas	614				
Transit	615				
Interest on general debt	616				
Principal payment on debt	617				
All other	618				

Part IX — OTHER INFORMATION

Please answer to the best of your ability. FOR THE FISCAL YEAR:	Increase	Decrease	No change
1. Did the number of building permits issued	☐	☐	☐
2. Did the estimated construction value of building permits	☐	☐	☐
3. Did the employer's cost of fringe benefits	☐	☐	☐
4. Did the expenditures for the maintenance and repair of general fixed assets	☐	☐	☐
5. Did the number of employees ..	☐	☐	☐

6. Did your unit defer or decrease the contributions to the pension fund? .. ☐ Yes ☐ No

7. If yes, amount of contribution deferred or decreased .... $ ______

8. If your unit has a Budget Stabilization Fund, enter the balance........... $ ______

9. CITY INCOME TAX DETAIL:

a. Amount collected from residents .. $ ______

b. Amount collected from nonresidents .... $ ______

c. Amount of other collections ..... $ ______

Part X — DEFICIT BALANCE

619 Did any of your funds have a deficit balance at the end of the fiscal year reported? Mark (X) one ⟶ 1 ☐ Yes — List deficit funds on lines 620 – 629 2 ☐ No

Line	Fund number (a)	Fund name (b)	Amount of deficit (Omit cents) (c)
620			
621			$ ( )
622			( )
623			( )
624			( )
625			( )
626			( )
627			( )
628			( )
629			( )

REMARKS

Part XI — CERTIFICATION (Completed report must be signed prior to filing.)

This is to certify that the data contained in this report are accurate to the best of my knowledge and belief.	Signature of official	Printed name of official		
	Title	Area code	Telephone number	Extension

Appendix D.1

1970
State Equalized Value - Sample Counties

County	SEV	SEV/Capita
Alger	$29,876,906	$3,487
Benzie	$48,714,283	$5,669
Branch	$130,212,596	$3,435
Cass	$150,948,978	$3,485
Clare	$95,934,949	$5,746
Crawford	$35,037,124	$5,405
Gladwin	$51,223,956	$3,803
Gogebic	$54,597,373	$2,641
Grand Trav	$170,608,155	$4,355
Gratiot	$148,739,741	$3,790
Hillsdale	$115,477,284	$3,107
Huron	$179,408,689	$5,264
Ingham	$1,089,568,474	$4,174
Ionia	$141,339,581	$3,083
Iosco	$101,477,155	$4,075
Kent	$1,656,092,311	$4,029
Lake	$33,591,917	$5,934
Lapeer	$179,946,344	$3,437
Leelanau	$71,040,087	$6,534
Lenawee	$332,701,541	$4,060
Livingston	$278,757,948	$4,727
Luce	$16,512,998	$2,432
Mackinac	$52,643,618	$5,450
Manistee	$89,914,069	$4,409
Mason	$95,731,350	$4,234
Mecosta	$88,899,300	$3,176
Menominee	$69,052,742	$2,809
Midland	$438,999,375	$6,884
Monroe	$474,805,366	$3,983
Montmorency	$34,827,620	$6,638
Muskegon	$553,004,259	$3,513
Ogemaw	$62,365,147	$5,239
Osceola	$63,817,167	$4,301
Otsego	$56,125,442	$5,385
Ottawa	$477,412,668	$3,725
Presque Isle	$58,287,684	$4,541
Saginaw	$991,415,768	$4,512
St Clair	$618,129,277	$5,144
Tuscola	$188,286,902	$3,874
Van Buren	$208,352,592	$3,709
State	$9,733,878,736	$4,162

Source: 1970 Annual Report, Michigan State Tax Commission

Appendix D.2

1975
State Equalized Value - Sample Counties

County	SEV Nominal	SEV/Capita Nominal	SEV Real	SEV/Capita Real
Alger	$46,763,002	$5,209	$31,898,364	$3,553
Benzie	$90,866,308	$9,206	$61,982,475	$6,280
Branch	$207,154,791	$5,470	$141,306,133	$3,732
Cass	$247,787,666	$5,443	$169,022,965	$3,713
Clare	$193,578,260	$9,115	$132,045,198	$6,218
Crawford	$74,518,576	$9,035	$50,831,225	$6,163
Gladwin	$119,128,178	$7,104	$81,260,694	$4,846
Gogebic	$78,323,970	$3,764	$53,426,992	$2,567
Grand Trav	$320,054,307	$7,132	$218,318,081	$4,865
Gratiot	$200,364,205	$5,015	$136,674,083	$3,421
Hillsdale	$193,031,617	$4,809	$131,672,317	$3,281
Huron	$288,899,671	$8,052	$197,066,624	$5,493
Ingham	$1,468,121,502	$5,308	$1,001,447,136	$3,621
Ionia	$219,718,854	$4,640	$149,876,435	$3,165
Iosco	$188,843,871	$6,692	$128,815,737	$4,565
Kent	$2,354,658,994	$5,559	$1,606,179,396	$3,792
Lake	$67,132,630	$9,823	$45,793,063	$6,701
Lapeer	$382,375,590	$6,206	$260,829,188	$4,234
Leelanau	$148,060,098	$11,819	$100,995,974	$8,062
Lenawee	$556,885,969	$6,426	$379,867,646	$4,383
Livingston	$519,623,016	$6,674	$354,449,533	$4,552
Luce	$31,873,492	$4,480	$21,741,809	$3,056
Mackinac	$95,883,440	$8,949	$65,404,802	$6,105
Manistee	$148,229,309	$6,810	$101,111,398	$4,645
Mason	$288,293,930	$11,759	$196,653,431	$8,021
Mecosta	$162,640,925	$4,781	$110,941,968	$3,261
Menominee	$92,388,984	$3,614	$63,021,135	$2,465
Midland	$620,311,286	$9,183	$423,131,846	$6,264
Monroe	$988,318,727	$7,776	$674,160,114	$5,304
Montmorency	$82,112,093	$11,747	$56,010,977	$8,013
Muskegon	$745,922,485	$4,752	$508,814,792	$3,241
Ogemaw	$96,793,496	$6,542	$66,025,577	$4,463
Osceola	$105,231,373	$6,062	$71,781,291	$4,135
Otsego	$133,826,575	$9,945	$91,286,886	$6,784
Ottawa	$800,099,898	$5,692	$545,770,735	$3,883
Presque Isle	$105,460,267	$7,533	$71,937,426	$5,138
Saginaw	$1,457,118,186	$6,428	$993,941,464	$4,385
St Clair	$1,047,862,639	$8,014	$714,776,698	$5,467
Tuscola	$275,484,910	$5,123	$187,916,037	$3,494
Van Buren	$287,482,865	$4,657	$196,100,181	$3,177
State	$15,531,225,955	$6,196	$10,594,287,827	$4,226

Source: 1975 Annual Report, Michigan State Tax Commission

Appendix D.3

1980
State Equalized Value - Sample Counties

County	SEV Nominal	SEV/Capita Nominal	SEV Real	SEV/Capita Real
Alger	$80,574,193	$8,734	$36,741,538	$3,983
Benzie	$149,780,463	$13,367	$68,299,345	$6,095
Branch	$336,411,209	$8,371	$153,402,284	$3,817
Cass	$420,747,938	$8,509	$191,859,525	$3,880
Clare	$263,111,619	$11,045	$119,977,938	$5,036
Crawford	$128,879,615	$13,616	$58,768,634	$6,209
Gladwin	$195,467,042	$9,794	$89,132,258	$4,466
Gogebic	$126,688,312	$6,435	$57,769,408	$2,935
Grand Trav	$664,217,936	$12,099	$302,880,956	$5,517
Gratiot	$333,320,545	$8,241	$151,992,953	$3,758
Hillsdale	$390,703,093	$9,287	$178,159,185	$4,235
Huron	$578,720,542	$15,873	$263,894,456	$7,238
Ingham	$2,027,908,804	$7,360	$924,719,017	$3,356
Ionia	$336,806,920	$6,500	$153,582,727	$2,964
Iosco	$277,187,269	$9,778	$126,396,383	$4,459
Kent	$3,496,924,778	$7,867	$1,594,584,942	$3,587
Lake	$126,830,203	$16,448	$57,834,110	$7,500
Lapeer	$604,394,717	$8,630	$275,601,786	$3,935
Leelanau	$290,291,382	$20,725	$132,371,811	$9,450
Lenawee	$868,534,984	$9,656	$396,048,784	$4,403
Livingston	$1,055,525,980	$10,525	$481,315,996	$4,799
Luce	$46,811,575	$7,030	$21,345,907	$3,206
Mackinac	$161,127,612	$15,831	$73,473,603	$7,219
Manistee	$253,484,336	$11,012	$115,587,933	$5,021
Mason	$429,027,941	$16,273	$195,635,176	$7,420
Mecosta	$289,181,693	$7,824	$131,865,797	$3,568
Menominee	$188,944,504	$7,211	$86,158,005	$3,288
Midland	$1,159,664,318	$15,761	$528,802,699	$7,187
Monroe	$1,538,058,323	$11,422	$701,348,984	$5,208
Montmorency	$119,473,529	$15,947	$54,479,493	$7,272
Muskegon	$1,053,811,830	$6,687	$480,534,350	$3,049
Ogemaw	$199,541,244	$12,140	$90,990,079	$5,536
Osceola	$212,552,190	$11,230	$96,923,023	$5,121
Otsego	$253,973,699	$16,939	$115,811,080	$7,724
Ottawa	$1,455,332,260	$9,259	$663,626,202	$4,222
Presque Isle	$176,847,614	$12,396	$80,641,867	$5,652
Saginaw	$1,959,929,958	$8,594	$893,720,911	$3,919
St Clair	$1,557,025,432	$11,218	$709,997,917	$5,115
Tuscola	$515,873,642	$7,252	$235,236,499	$3,307
Van Buren	$538,676,657	$8,062	$245,634,591	$3,676
State	$24,862,365,901	$9,317	$11,337,148,154	$4,249

Source: 1980 Annual Report, Michigan State Tax Commission

Appendix D.4

1985
State Equalized Value - Sample Counties

County	SEV Nominal	SEV/Capita Nominal	SEV Real	SEV/Capita Real
Alger	$92,879,589	$10,523	$31,829,880	$3,606
Benzie	$208,442,353	$18,709	$71,433,294	$6,412
Branch	$393,025,185	$10,153	$134,689,919	$3,479
Cass	$534,873,673	$11,187	$183,301,464	$3,834
Clare	$328,135,388	$13,259	$112,452,155	$4,544
Crawford	$183,357,424	$18,662	$62,836,677	$6,396
Gladwin	$262,970,238	$12,354	$90,120,027	$4,234
Gogebic	$166,117,216	$8,599	$56,928,450	$2,947
Grand Trav	$904,684,026	$15,861	$310,035,650	$5,436
Gratiot	$459,226,846	$11,573	$157,377,260	$3,966
Hillsdale	$436,699,276	$10,478	$149,657,051	$3,591
Huron	$777,523,277	$21,597	$266,457,600	$7,401
Ingham	$2,684,063,123	$9,880	$919,829,720	$3,386
Ionia	$428,079,620	$8,173	$146,703,091	$2,801
Iosco	$343,994,271	$11,378	$117,887,002	$3,899
Kent	$5,114,770,152	$11,078	$1,752,834,185	$3,796
Lake	$156,345,663	$18,557	$53,579,734	$6,360
Lapeer	$770,486,252	$11,160	$264,046,008	$3,825
Leelanau	$410,951,365	$28,576	$140,833,230	$9,793
Lenawee	$1,003,585,078	$11,379	$343,929,088	$3,900
Livingston	$1,316,284,504	$13,080	$451,091,331	$4,482
Luce	$46,942,412	$7,864	$16,087,187	$2,695
Mackinac	$204,368,202	$19,962	$70,037,081	$6,841
Manistee	$318,777,235	$14,271	$109,245,111	$4,891
Mason	$580,569,385	$21,962	$198,961,407	$7,526
Mecosta	$389,042,038	$10,450	$133,324,893	$3,581
Menominee	$251,202,303	$9,671	$86,087,150	$3,314
Midland	$1,362,969,152	$18,023	$467,090,182	$6,177
Monroe	$2,189,906,398	$16,717	$750,481,973	$5,729
Montmorency	$144,812,460	$18,661	$49,627,300	$6,395
Muskegon	$1,317,202,764	$8,461	$451,406,019	$2,899
Ogemaw	$245,823,151	$14,098	$84,243,712	$4,831
Osceola	$255,284,140	$12,710	$87,485,997	$4,356
Otsego	$357,992,291	$23,330	$122,684,130	$7,995
Ottawa	$2,137,370,106	$12,981	$732,477,761	$4,448
Presque Isle	$211,442,323	$15,226	$72,461,386	$5,218
Saginaw	$2,299,066,724	$10,495	$787,891,269	$3,597
St Clair	$2,164,960,612	$15,693	$741,933,040	$5,378
Tuscola	$700,281,856	$10,210	$239,986,928	$3,499
Van Buren	$702,502,139	$10,559	$240,747,820	$3,618
State	$32,857,010,210	$12,285	$11,260,113,163	$4,210

Source: 1985 Annual Report, Michigan State Tax Commission

Appendix D.5

1987
State Equalized Values

County	1987 Nominal	SEV/Capita Nominal	** 1987 Real	SEV/Capita Real
Alger	$90,516,294	$10,525	$28,753,588	$3,343
Benzie	$223,248,094	$19,583	$70,917,438	$6,221
Branch	$395,862,844	$9,946	$125,750,586	$3,160
Cass	$552,700,804	$11,443	$175,572,047	$3,635
Clare	$337,461,203	$13,234	$107,198,603	$4,204
Crawford	$190,711,793	$18,338	$60,581,891	$5,825
Gladwin	$265,395,725	$11,955	$84,306,139	$3,798
Gogebic	$170,895,729	$9,339	$54,287,080	$2,967
Grand Trav	$999,956,285	$16,393	$317,648,121	$5,207
Gratiot	$382,825,233	$9,841	$121,609,032	$3,126
Hillsdale	$435,193,074	$10,168	$138,244,306	$3,230
Huron	$675,922,792	$18,620	$214,714,991	$5,915
Ingham	$2,842,670,997	$10,167	$903,008,576	$3,230
Ionia	$442,631,180	$8,092	$140,607,109	$2,571
Iosco	$362,021,437	$11,987	$115,000,456	$3,808
Kent	$5,766,010,483	$11,963	$1,831,642,466	$3,800
Lake	$162,181,103	$18,642	$51,518,775	$5,922
Lapeer	$792,517,695	$10,962	$251,752,762	$3,482
Leelanau	$439,003,348	$28,882	$139,454,685	$9,175
Lenawee	$1,000,149,553	$11,200	$317,709,515	$3,558
Livingston	$1,431,455,252	$13,193	$454,718,949	$4,191
Luce	$52,441,766	$9,200	$16,658,757	$2,923
Mackinac	$219,674,170	$21,123	$69,782,138	$6,710
Manistee	$333,136,068	$15,143	$105,824,672	$4,810
Mason	$598,823,545	$23,121	$190,223,490	$7,345
Mecosta	$404,734,950	$10,595	$128,568,917	$3,366
Menominee	$261,743,874	$10,185	$83,146,084	$3,235
Midland	$1,367,610,625	$18,658	$434,437,937	$5,927
Monroe	$2,611,146,455	$19,472	$829,462,025	$6,185
Montmorency	$149,453,498	$18,451	$47,475,698	$5,861
Muskegon	$1,414,301,706	$8,912	$449,269,919	$2,831
Ogemaw	$252,479,555	$14,105	$80,203,162	$4,481
Osceola	$261,570,450	$12,636	$83,090,994	$4,014
Otsego	$373,224,669	$23,039	$118,559,298	$7,318
Ottawa	$2,386,816,041	$13,639	$758,200,775	$4,333
Presque Isle	$218,980,514	$15,754	$69,561,790	$5,004
Saginaw	$2,261,236,193	$10,454	$718,308,829	$3,321
St Clair	$2,294,223,104	$16,111	$728,787,517	$5,118
Tuscola	$581,024,066	$10,450	$184,569,271	$3,320
Van Buren	$730,466,115	$10,774	$232,041,333	$3,422
Sample	$34,732,418,282	$12,714	$11,033,169,721	$4,039

Source: State Tax Commission Annual Reports
** Index 1970 = 100.0

APPENDIX E.1

1970
COUNTY GF REVENUE AND EXPENDITURES

COUNTY	Revenue	Expenditures	Population	Clerk	Treasurer
<14,999					
BENZIE	$356,329	$307,416	8,593	$13,194	$13,852
OTSEGO	$445,131	$437,024	10,422	$22,042	$19,464
LEELENAU	544,163	452,921	10,872	18,481	19,275
Group I	$1,345,623	$1,197,361	29,887	$53,717	$52,591
15,000-24,999					
IOSCO	$675,382	$648,158	24,905	$28,495	$22,222
Group II					
25,000-49,999					
HURON	$1,168,203	$718,495	34,083	$22,861	$23,213
HILLSDALE	$892,206	$916,289	37,171	$35,138	$20,908
BRANCH	$1,057,032	$1,080,640	37,906	$32,354	$21,384
CASS	$1,218,493	$1,218,493	43,312	$33,183	$29,817
TUSCOLA	$1,142,283	$1,149,402	48,603	$48,339	$30,500
Group III	$5,478,217	$5,083,319	201,075	$171,875	$125,822
50,000-99,999					
LIVINGSTON	$1,592,119	$757,326	58,967	$48,552	$41,560
MIDLAND	$2,602,278	$2,311,741	63,769	$89,769	$52,206
Group IV	$4,194,397	$3,069,067	122,736	$138,321	$93,766
100,000-199,999					
ST. CLAIR	$4,349,074	$4,212,051	120,175	$84,474	$73,964
OTTAWA	$2,766,659	$3,005,794	128,181	$76,159	$76,159
Group V	$7,115,733	$7,217,845	248,356	$160,633	$150,123
200,000-499,999					
SAGINAW	$6,350,341	$6,455,181	219,743	$132,915	$74,281
Group VI					
TOTAL	$25,159,693	$23,670,931	846,702	$685,956	$518,805

Source: 1970 County Audits and Expenditure Reports
** Combined Clerk-Register of Deeds Office

Appendix E.1

1970
COUNTY GF REVENUE AND EXPENDITURES

COUNTY	Reg Deeds	Dist Ct	Sheriff	Co. Adm.	Six Offices
<14,999					
BENZIE	$5,884	$10,636	$69,310	$0	$112,876
OTSEGO	**	$21,627	$62,665	$0	$125,798
LEELENAU	14,929	10,740	92,626	$0	$156,051
Group I	$20,813	$43,003	$224,601	$0	$394,725
15,000-24,999					
IOSCO	$19,302	$26,272	$119,948	$0	$216,239
Group II					
25,000-49,999					
HURON	$22,013	$31,925	$154,497	$0	$254,509
HILLSDALE	$20,370	$56,243	$74,334	$0	$206,993
BRANCH	$23,324	$41,508	$160,720	$17,222	$296,512
CASS	$21,679	$41,367	$237,197	$0	$363,243
TUSCOLA	$24,850	$30,500	$188,768	$0	$322,957
Group III	$112,236	$201,543	$815,516	$17,222	$1,444,214
50,000-99,999					
LIVINGSTON	$34,375	$88,461	na	$0	$212,948
MIDLAND	$39,468	$90,748	$399,842	$0	$672,033
Group IV	$73,843	$179,209	$399,842	$0	$884,981
100,000-199,999					
ST. CLAIR	$48,708	$175,893	$441,071	$99,183	$923,293
OTTAWA	$62,031	$140,936	$499,647	$0	$854,932
Group V	$110,739	$316,829	$940,718	$99,183	$1,778,225
200,000-499,999					
SAGINAW	$61,161	$188,352	$614,495	$73,527	$1,144,731
Group VI					
TOTAL	$398,094	$955,208	$3,115,120	$189,932	$5,863,115

Source: 1970 County Audits and Expenditure Reports
** Combined Clerk-Register of Deeds Office

Appendix E.1

1970
COUNTY GF REVENUE AND EXPENDITURES
(Per Capita)

COUNTY	Total	Clerk	Treasurer	Reg Deeds	Dist Ct	Sheriff
<14,999						
BENZIE	$35.78	$1.54	$1.61	$0.68	$1.24	$8.07
OTSEGO	$41.93	$2.11	$1.87	**	$2.08	$6.01
LEELENAU	$41.66	$1.70	$1.77	$1.37	$0.99	$8.52
Group I	$40.06	$1.80	$1.22	$1.07	$1.44	$7.52
15,000-24,999						
IOSCO	$26.03	$1.14	$0.89	$0.78	$1.05	$4.82
Group II						
25,000-49,999						
HURON	$21.08	$0.67	$0.68	$0.65	$0.94	$4.53
HILLSDALE	$24.65	$0.95	$0.56	$0.55	$1.51	$2.00
BRANCH	$28.51	$0.85	$0.56	$0.62	$1.10	$4.24
CASS	$28.13	$0.77	$0.69	$0.50	$0.96	$5.48
TUSCOLA	$23.65	$0.99	$0.63	$0.51	$0.63	$3.88
Group III	$25.28	$0.85	$0.63	$0.56	$1.00	$4.06
50,000-99,999						
LIVINGSTON	$12.84	$0.82	$0.70	$0.58	$1.50	na
MIDLAND	$36.25	$1.41	$0.82	$0.62	$1.42	$6.27
Group IV	$25.01	$1.13	$0.76	$0.60	$1.46	$3.26
100,000-199,999						
ST. CLAIR	$35.05	$0.70	$0.62	$0.41	$1.46	$3.67
OTTAWA	$23.45	$0.59	$0.59	$0.48	$1.10	$3.90
Group V	$29.06	$0.65	$0.60	$0.45	$1.28	$3.79
200,000-499,999						
SAGINAW	$29.38	$0.60	$0.34	$0.28	$0.86	$2.80
Group VI						
TOTAL	$27.96	$0.81	$0.61	$0.48	$1.13	$3.95

Source: 1970 County Audits and Expenditure Reports
** Combined Clerk-Register of Deeds Office

Appendix E.1

1970
County GF REVENUE AND EXPENDITURES
(Per Capita)

COUNTY	Co. Adm.	Six Offic	Jail	Jail %
<14,999				
BENZIE	$0.00	$13.14	$25,963	37.46%
OTSEGO	$0.00	$12.07	$22,060	35.20%
LEELENAU	$0.00	$14.35	$14,225	15.36%
Group I	$0.00	$13.21	$62,248	27.71%
15,000-24,999				
IOSCO	$0.00	$8.68	$20,197	16.80
Group II				
25,000-49,999				
HURON	$0.00	$7.47	na	na
HILLSDALE	$0.00	$5.57	$15,466	20.81%
BRANCH	$0.45	$7.82	$51,561	32.08%
CASS	$0.00	$8.39	$22,914	9.66%
TUSCOLA	$0.00	$6.64	na	na
Group III	$0.45	$7.18	$89,941	19.05%
50,000-99,999				
LIVINGSTON	$0.00	$3.61	na	na
MIDLAND	$0.00	$10.54	$91,272	22.83%
Group IV	$0.00	$7.21	$91,272	22.83%
100,000-199,999				
ST. CLAIR	$0.83	$7.68	$120,757	27.38%
OTTAWA	$0.00	$6.67	$14,375	2.88%
Group V	$0.83	$7.16	$135,132	14.36%
200,000-499,999				
SAGINAW	$0.33	$5.21	$148,026	24.09%
Group VI				
TOTAL	$0.50	$6.92	$546,816	19.73%

Source: 1970 County Audits and Expenditure Reports

Appendix E.1

1970
COUNTY GF REVENUE AND EXPENDITURES

COUNTY	Clerk	Treas.	R of D	Dist Ct	Sheriff	Co Adm
<14,999						
BENZIE	4.3%	4.5%	1.9%	3.5%	22.5%	0.0%
OTSEGO	5.0%	4.5%	**	4.9%	14.3%	0.0%
LEELENAU	4.1%	4.3%	3.3%	2.4%	20.5%	0.0%
Group I						
15,000-24,999						
IOSCO	4.4%	3.4%	3.0%	4.1%	18.5%	0.0%
Group II						
25,000-49,999						
HURON	3.2%	3.2%	3.1%	4.4%	21.5%	0.0%
HILLSDALE	3.8%	2.3%	2.2%	6.1%	8.1%	0.0%
BRANCH	3.0%	2.0%	2.2%	3.8%	14.9%	1.6%
CASS	2.7%	2.4%	1.8%	3.4%	19.5%	0.0%
TUSCOLA	4.2%	2.7%	2.2%	2.7%	16.4%	0.0%
Group III						
50,000-99,999						
LIVINGSTON	6.4%	5.5%	4.5%	11.7%	na	0.0%
MIDLAND	3.9%	2.3%	1.7%	3.9%	17.3%	0.0%
Group IV						
100,000-199,999						
ST. CLAIR	2.0%	1.8%	1.2%	4.2%	10.5%	2.4%
OTTAWA	2.5%	2.5%	2.1%	4.7%	16.6%	0.0%
Group V						
200,000-499,999						
SAGINAW	2.1%	1.2%	0.9%	2.9%	9.5%	1.1%
Group VI						
TOTAL	2.9%	2.2%	1.7%	4.0%	13.9%	2.5%

Source: 1970 County Audits and Expenditure Reports
** Combined Clerk-Register of Deeds Office

APPENDIX E.2

1975
COUNTY GF REVENUE AND EXPENDITURES

County	Revenue Nominal	Revenue Real	Expenditures Nominal	Expenditures Real
<14,999				
BENZIE	$769,919	$525,183	$721,238	$491,977
LEELENAU	$783,207	$534,248	$949,064	$647,383
OTSEGO	$1,128,469	$769,761	$1,113,411	$759,489
Group I	$2,681,595	$1,829,192	$2,783,713	$1,898,849
15,000-24,999				
GOGEBIC	$951,209	$648,847	$1,136,543	$775,268
MASON	$1,974,030	$1,346,542	$1,993,450	$1,359,789
Group II	$2,925,239	$1,995,388	$3,129,993	$2,135,057
25,000-49,999				
IOSCO	$1,192,845	$813,673	$1,212,849	$827,319
HURON	$1,872,371	$1,277,197	$1,839,715	$1,254,922
BRANCH	$2,086,386	$1,423,183	$1,812,715	$1,236,504
HILLSDALE	$1,970,752	$1,344,306	$2,075,797	$1,415,960
CASS	$2,650,750	$1,808,151	$2,361,306	$1,610,714
Group III	$9,773,104	$6,666,510	$9,302,382	$6,345,417
50,000-99,999				
TUSCOLA	$1,950,773	$1,330,677	$1,878,183	$1,281,162
VAN BUREN	$2,695,458	$1,838,648	$2,650,686	$1,808,108
MIDLAND	$3,764,871	$2,568,125	$3,668,409	$2,502,325
Group IV	$8,411,102	$5,737,450	$8,197,278	$5,591,595
100,000-199,999				
ST. CLAIR	$8,807,474	$6,007,827	$9,222,397	$6,290,857
OTTAWA	$5,148,451	$3,511,904	$5,311,536	$3,623,149
MUSKEGON	$7,582,189	$5,172,025	$7,933,675	$5,411,784
Group V	$21,538,114	$14,691,756	$22,467,608	$15,325,790
200,000-499,999				
SAGINAW	$11,239,858	$7,667,025	$11,218,147	$7,652,215
KENT	$16,152,940	$11,018,377	$17,003,769	$11,598,751
Group VI	$27,392,798	$18,685,401	$28,221,916	$19,250,966
TOTAL	$72,721,952	$49,605,697	$74,102,890	$50,547,674

Source: 1975 County Audits and Expenditure Reports
* Bureau of Economic Analysis
State and Local Government Deflator 1970 = 100.0
** Combined Clerk-Register of Deeds

Appendix E.2

1975
COUNTY GF REVENUE AND EXPENDITURES

County	Fed Rev Sh Nominal	Fed Rev Sh Real	Popl'n	Clerk Nominal	Clerk Real
<14,999					
BENZIE	$127,105	$86,702	9,870	$29,026	$19,799
LEELENAU	$150,712	$102,805	12,527	$28,662	$19,551
OTSEGO	$101,660	$69,345	13,456	$41,128	$28,055
Group I	$379,477	$258,852	35,853	$98,816	$67,405
15,000-24,999					
GOGEBIC	$240,287	$163,907	20,810	$41,186	$28,094
MASON	$230,341	$157,122	24,517	$38,401	$26,194
Group II	$470,628	$321,029	45,327	$79,587	$54,289
25,000-49,999					
IOSCO	$260,291	$177,552	28,218	$45,575	$31,088
HURON	$367,789	$250,879	35,879	$45,114	$30,774
BRANCH	$360,422	$245,854	37,868	$47,997	$32,740
HILLSDALE	$434,958	$296,697	40,136	$70,039	$47,776
CASS	$247,799	$169,031	45,526	$55,568	$37,905
Group III	$1,671,259	$1,140,013	187,627	$264,293	$180,282
50,000-99,999					
TUSCOLA	$340,752	$232,437	53,776	$64,367	$43,907
VAN BUREN	$399,940	$272,810	61,734	$65,335	$44,567
MIDLAND	$507,077	$345,892	67,547	$72,560	$49,495
Group IV	$1,247,769	$851,138	183,057	$202,262	$137,969
100,000-199,999					
ST. CLAIR	$1,075,326	$733,510	130,749	$91,934	$62,711
OTTAWA	$600,861	$409,864	140,556	$103,678	$70,722
MUSKEGON	$175,112	$119,449	156,971	$166,547	$113,606
Group V	$1,851,299	$1,262,823	428,276	$362,159	$247,039
200,000-499,999					
SAGINAW	$1,368,084	$933,209	226,682	$124,929	$85,218
KENT	$1,719,427	$1,172,870	423,601	$282,622	$192,784
Group VI	$3,087,511	$2,106,078	650,283	$407,551	$278,002
TOTAL	$8,707,943	$5,939,934	1,530,423	$1,414,668	$964,985

Source: 1975 County Audits and Expenditure Reports
* Bureau of Economic Analysis
  State and Local Government Deflator 1970 = 100.0
** Combined Clerk-Register of Deeds

Appendix E.2

1975
COUNTY GF REVENUE AND EXPENDITURES

County	Treasurer Nominal	Treasurer Real	Reg Deeds Nominal	Reg Deeds Real
<14,999				
BENZIE	$25,915	$17,677	$20,451	$13,950
LEELENAU	$28,199	$19,235	$20,751	$14,155
OTSEGO	$33,006	$22,514	**	**
Group I	$87,120	$59,427	$41,202	$28,105
15,000-24,999				
GOGEBIC	$29,162	$19,892	$22,091	$15,069
MASON	$34,879	$23,792	$30,151	$20,567
Group II	$64,041	$43,684	$52,242	$35,636
25,000-49,999				
IOSCO	$38,110	$25,996	$29,027	$19,800
HURON	$59,615	$40,665	$31,649	$21,589
BRANCH	$43,917	$29,957	$41,975	$28,632
HILLSDALE	$36,194	$24,689	$32,871	$22,422
CASS	$44,427	$30,305	$40,368	$27,536
Group III	$222,263	$151,612	$175,890	$119,980
50,000-99,999				
TUSCOLA	$48,275	$32,930	$36,376	$24,813
VAN BUREN	$47,848	$32,638	$29,890	$20,389
MIDLAND	$71,026	$48,449	$59,210	$40,389
Group IV	$167,149	$114,017	$125,476	$85,591
100,000-199,999				
ST. CLAIR	$133,316	$90,939	$76,149	$51,943
OTTAWA	$100,120	$68,295	$101,446	$69,199
MUSKEGON	$135,955	$92,739	$111,044	$75,746
Group V	$369,391	$251,972	$288,639	$196,889
200,000-499,999				
SAGINAW	$118,420	$80,778	$106,425	$72,595
KENT	$159,562	$108,842	$79,571	$54,278
Group VI	$277,982	$189,619	$185,996	$126,873
TOTAL	$1,187,946	$810,332	$869,445	$593,073

Source: 1975 County Audits and Expenditure Reports
* Bureau of Economic Analysis
  State and Local Government Deflator 1970 = 100.0
** Combined Clerk-Register of Deeds

Appendix E.2

1975
COUNTY GF REVENUE AND EXPENDITURES

County	Dist Ct Nominal	Dist Ct Real	Sheriff Nominal	Sheriff Real
<14,999				
BENZIE	$22,197	$15,141	$177,354	$120,978
LEELENAU	$36,459	$24,870	$215,413	$146,939
OTSEGO	$59,982	$40,915	$167,832	$114,483
Group I	$118,638	$80,926	$560,599	$382,400
15,000-24,999				
GOGEBIC	$36,066	$24,602	$134,112	$91,482
MASON	$39,717	$27,092	$278,192	$189,763
Group II	$75,783	$51,694	$412,304	$281,244
25,000-49,999				
IOSCO	$66,978	$45,688	$300,519	$204,992
HURON	$62,080	$42,347	$386,332	$263,528
BRANCH	$157,471	$107,415	$355,973	$242,819
HILLSDALE	$110,526	$75,393	$229,706	$156,689
CASS	$73,110	$49,870	$586,509	$400,074
Group III	$470,165	$320,713	$1,859,039	$1,268,103
50,000-99,999				
TUSCOLA	$80,724	$55,064	$435,525	$297,084
VAN BUREN	$217,938	$148,662	$424,943	$289,866
MIDLAND	$168,112	$114,674	$710,824	$484,873
Group IV	$466,774	$318,400	$1,571,292	$1,071,823
100,000-199,999				
ST. CLAIR	$330,637	$225,537	$804,937	$549,070
OTTAWA	$320,483	$218,611	$1,080,366	$736,948
MUSKEGON	$462,059	$315,183	$1,347,003	$918,829
Group V	$1,113,179	$759,331	$3,232,306	$2,204,847
200,000-499,999				
SAGINAW	$716,998	$489,085	$1,573,747	$1,073,497
KENT	$197,368	$134,630	$2,707,160	$1,846,630
Group VI	$914,366	$623,715	$4,280,907	$2,920,128
TOTAL	$3,158,905	$2,154,778	$11,916,447	$8,128,545

Source: 1975 County Audits and Expenditure Reports
* Bureau of Economic Analysis
  State and Local Government Deflator 1970 = 100.0
** Combined Clerk-Register of Deeds

Appendix E.2

1975
COUNTY GF REVENUE AND EXPENDITURES

County	Co Adm Nominal	Co Adm Real	Six Offices Nominal	Six Offices Real
<14,999				
BENZIE	$0.00	$0.00	$274,943	$187,546
LEELENAU	$0.00	$0.00	$329,484	$224,750
OTSEGO	$0.00	$0.00	$301,948	$205,967
Group I	$0.00	$0.00	$906,375	$618,264
15,000-24,999				
GOGEBIC	$33,571	$22,900	$296,188	$202,038
MASON	$17,379	$11,855	$438,719	$299,263
Group II	$50,950	$34,754	$734,907	$501,301
25,000-49,999				
IOSCO	$0	$0	$480,209	$327,564
HURON	$0	$0	$584,790	$398,902
BRANCH	$41,793	$28,508	$689,126	$470,072
HILLSDALE	$0	$0	$479,336	$326,969
CASS	$0	$0	$799,982	$545,690
Group III	$41,793	$28,508	$3,033,443	$2,069,197
50,000-99,999				
TUSCOLA	$0	$0	$665,267	$453,797
VAN BUREN	$0	$0	$785,954	$536,121
MIDLAND	$85,731	$58,480	$1,167,463	$796,360
Group IV	$85,731	$58,480	$2,618,684	$1,786,279
100,000-199,999				
ST. CLAIR	$162,647	$110,946	$1,599,620	$1,091,146
OTTAWA	$13,984	$9,539	$1,720,077	$1,173,313
MUSKEGON	$218,364	$148,952	$2,440,972	$1,665,056
Group V	$394,995	$269,437	$5,760,669	$3,929,515
200,000-499,999				
SAGINAW	$154,869	$105,641	$2,795,388	$1,906,813
KENT	$261,471	$178,357	$3,687,754	$2,515,521
Group VI	$416,340	$283,997	$6,483,142	$4,422,334
TOTAL	$989,809	$675,177	$19,537,220	$13,326,890

Source: 1975 County Audits and Expenditure Reports
* Bureau of Economic Analysis
  State and Local Government Deflator 1970 = 100.0
** Combined Clerk-Register of Deeds

Appendix E.2

1975
COUNTY GF REVENUE AND EXPENDITURES
Per Capita)

County	Total Nominal	Total Real	Clerk Nominal	Clerk Real	Treasurer Nominal	Treasurer Real
<14,999						
BENZIE	$73.07	$49.85	$2.94	$2.01	$2.63	$1.79
LEELENAU	$75.76	$51.68	$2.29	$1.56	$2.25	$1.54
OTSEGO	$82.74	$56.44	$3.06	$2.08	$2.45	$1.67
Group I	$77.64	$52.96	$2.76	$1.88	$2.43	$1.66
15,000-24,999						
GOGEBIC	$54.62	$37.25	$1.98	$1.35	$1.40	$0.96
MASON	$81.31	$55.46	$1.57	$1.07	$1.42	$0.97
Group II	$69.05	$47.10	$1.76	$1.20	$1.41	$0.96
25,000-49,999						
IOSCO	$42.98	$29.32	$1.62	$1.10	$1.35	$0.92
HURON	$51.28	$34.98	$1.26	$0.86	$1.66	$1.13
BRANCH	$47.87	$32.65	$1.27	$0.86	$1.16	$0.79
HILLSDALE	$51.72	$35.28	$1.75	$1.19	$0.90	$0.62
CASS	$51.87	$35.38	$1.22	$0.83	$0.98	$0.67
Group III	$49.58	$33.82	$1.41	$0.96	$1.18	$0.81
50,000-99,999						
TUSCOLA	$34.93	$23.82	$1.20	$0.82	$0.90	$0.61
VAN BUREN	$42.94	$29.29	$1.06	$0.72	$0.78	$0.53
MIDLAND	$54.31	$37.05	$1.07	$0.73	$1.05	$0.72
Group IV	$44.78	$30.55	$1.10	$0.75	$0.91	$0.62
100,000-199,999						
ST. CLAIR	$70.54	$48.11	$0.70	$0.48	$1.02	$0.70
OTTAWA	$37.79	$25.78	$0.74	$0.50	$0.71	$0.49
MUSKEGON	$50.54	$34.48	$1.06	$0.72	$0.87	$0.59
Group V	$52.46	$35.78	$0.85	$0.58	$0.86	$0.59
200,000-499,999						
SAGINAW	$49.49	$33.76	$0.55	$0.38	$0.52	$0.36
KENT	$40.14	$27.38	$0.67	$0.46	$0.38	$0.26
Group VI	$43.40	$29.60	$0.63	$0.43	$0.43	$0.29
TOTAL	$48.42	$33.03	$0.92	$0.63	$0.78	$0.53

Source: 1975 County Audits and Expenditure Reports
* Bureau of Economic Analysis
State and Local Government Deflator 1970 = 100.0
** Combined Clerk-Register of Deeds

Appendix E.2

1975
COUNTY GF REVENUE AND EXPENDITURES
(Per Capita)

County	Reg Deeds Nominal	Reg Deeds Real	Dist Ct Nominal	Dist Ct Real	Sheriff Nominal	Sheriff Real
<14,999						
BENZIE	$2.07	$1.41	$2.25	$1.53	$17.97	$12.26
LEELENAU	$1.66	$1.13	$2.91	$1.99	$17.20	$11.73
OTSEGO	**	**	$4.46	$3.04	$12.47	$8.51
Group I	$1.84	$1.25	$3.31	$2.26	$15.64	$10.67
15,000-24,999						
GOGEBIC	$1.06	$0.72	$1.73	$1.18	$6.44	$4.40
MASON	$1.23	$0.84	$1.62	$1.11	$11.35	$7.74
Group II	$1.15	$0.79	$1.67	$1.14	$9.10	$6.20
25,000-49,999						
IOSCO	$1.03	$0.70	$2.37	$1.62	$10.65	$7.26
HURON	$0.88	$0.60	$1.73	$1.18	$10.77	$7.34
BRANCH	$1.11	$0.76	$4.16	$2.84	$9.40	$6.41
HILLSDALE	$0.82	$0.56	$2.75	$1.88	$5.72	$3.90
CASS	$0.89	$0.60	$1.61	$1.10	$12.88	$8.79
Group III	$0.94	$0.64	$2.51	$1.71	$9.91	$6.76
50,000-99,999						
TUSCOLA	$0.68	$0.46	$1.50	$1.02	$8.10	$5.52
VAN BUREN	$0.48	$0.33	$3.53	$2.41	$6.88	$4.70
MIDLAND	$0.88	$0.60	$2.49	$1.70	$10.52	$7.18
Group IV	$0.69	$0.47	$2.55	$1.74	$8.58	$5.86
100,000-199,999						
ST. CLAIR	$0.58	$0.40	$2.53	$1.72	$6.16	$4.20
OTTAWA	$0.72	$0.49	$2.28	$1.56	$7.69	$5.24
MUSKEGON	$0.71	$0.48	$2.94	$2.01	$8.58	$5.85
Group V	$0.67	$0.46	$2.60	$1.77	$7.55	$5.15
200,000-499,999						
SAGINAW	$0.47	$0.32	$3.16	$2.16	$6.94	$4.74
KENT	$0.19	$0.13	$0.47	$0.32	$6.39	$4.36
Group VI	$0.29	$0.20	$1.41	$0.96	$6.58	$4.49
TOTAL	$0.57	$0.39	$2.06	$1.41	$7.79	$5.31

Source: 1975 County Audits and Expenditure Reports
* Bureau of Economic Analysis
State and Local Government Deflator 1970 = 100.0
** Combined Clerk-Register of Deeds

Appendix E.2

1975
COUNTY GF REVENUE AND EXPENDITURES

County	Co Adm Nominal	Co Adm Real	Six Office Nominal	Six Office Real	Jail Nominal	Jail % Shrf Exp
<14,999						
BENZIE	$0.00	$0.00	$27.86	$19.00	$55,593	31.35%
LEELENAU	$0.00	$0.00	$26.30	$17.94	$30,156	14.00%
OTSEGO	$0.00	$0.00	$22.44	$15.31	$20,443	12.18%
Group I	$0.00	$0.00	$25.28	$17.24	$106,192	18.94%
15,000-24,999						
GOGEBIC	$1.61	$1.10	$14.23	$9.71	na	na
MASON	$0.71	$0.48	$17.89	$12.21	na	na
Group II	$1.12	$0.77	$16.21	$11.06	na	na
25,000-49,999						
IOSCO	$0.00	$0.00	$17.02	$11.61	$50,060	16.66%
HURON	$0.00	$0.00	$16.30	$11.12	na	na
BRANCH	$1.10	$0.75	$18.20	$12.41	$151,595	42.59%
HILLSDALE	$0.00	$0.00	$11.94	$8.15	$76,546	33.32%
CASS	$0.00	$0.00	$17.57	$11.99	$70,366	12.00%
Group III	$1.10	$0.75	$16.17	$11.03	$348,567	23.67%
50,000-99,999						
TUSCOLA	$0.00	$0.00	$12.37	$8.44	na	na
VAN BUREN	$0.00	$0.00	$12.73	$8.68	na	na
MIDLAND	$1.27	$0.87	$17.28	$11.79	$156,116	21.96%
Group IV	$1.27	$0.87	$14.31	$9.76	$156,116	21.96%
100,000-199,999						
ST. CLAIR	$1.24	$0.85	$12.23	$8.35	$446,156	55.43%
OTTAWA	$0.10	$0.07	$12.24	$8.35	$148,497	13.75%
MUSKEGON	$1.39	$0.95	$15.55	$10.61	na	na
Group V	$0.92	$0.63	$13.45	$9.18	$594,653	31.54%
200,000-499,999						
SAGINAW	$0.68	$0.47	$12.33	$8.41	$480,421	30.53%
KENT	$0.62	$0.42	$8.71	$5.94	$1,231,962	45.51%
Group VI	$0.64	$0.44	$9.97	$6.80	$1,712,383	40.00%
TOTAL	$0.81	$0.55	$12.77	$8.71	$2,917,911	32.75%

Source: 1975 County Audits and Expenditure Reports
* Bureau of Economic Analysis
  State and Local Government Deflator 1970 = 100.0
** Combined Clerk-Register of Deeds

APPENDIX E.3

1980
COUNTY GF REVENUE AND EXPENDITURES

County	Revenue Nominal	Revenue Real*	Expenditures Nominal	Expenditures Real
<14,999				
LUCE	$785,580	$358,222	$719,397	$328,042
MONTMORENCY	$1,367,954	$623,782	$1,485,734	$677,489
LAKE	$1,757,587	$801,453	$1,724,459	$786,347
ALGER	$1,581,845	$721,316	$1,290,498	$588,462
CRAWFORD	$2,034,800	$927,861	$1,920,272	$875,637
MACKINAC	$1,929,549	$879,867	$1,091,652	$497,789
BENZIE	$1,601,977	$730,496	$1,672,692	$762,741
LEELANAU	$1,691,532	$771,332	$1,667,876	$760,545
PRESQUE ISLE	$1,705,574	$777,736	$1,484,526	$676,938
GROUP I	$14,456,398	$6,592,065	$13,057,106	$5,953,993
15,000-24,999				
OTSEGO	$2,257,760	$1,029,530	$2,142,316	$976,888
OGEMAW	$2,269,364	$1,034,822	$2,090,852	$953,421
OSCEOLA	$1,806,448	$823,734	$1,797,907	$819,839
GOGEBIC	$2,130,501	$971,501	$2,033,331	$927,192
GLADWIN	$1,906,187	$869,214	$1,859,279	$847,824
MANISTEE	$2,021,412	$921,756	$2,188,029	$997,733
CLARE	$2,851,518	$1,300,282	$3,603,003	$1,642,956
GROUP II	$15,243,190	$6,950,839	$15,714,717	$7,165,854
25,000-49,999				
MENOMINEE	$2,167,690	$988,459	$1,966,484	$896,710
MASON	$2,797,609	$1,275,699	$2,528,968	$1,153,200
IOSCO	$2,062,538	$940,510	$2,069,330	$943,607
HURON	$3,405,926	$1,553,090	$3,219,778	$1,468,207
MECOSTA	$2,550,826	$1,163,167	$2,647,535	$1,207,266
BRANCH	$3,607,371	$1,644,948	$3,484,597	$1,588,964
GRATIOT	$2,779,197	$1,267,304	$3,191,321	$1,455,231
HILLSDALE	$3,344,266	$1,524,973	$3,476,469	$1,585,257
CASS	$3,902,083	$1,779,336	$3,339,003	$1,522,573
GROUP III	$26,617,506	$12,137,486	$25,923,485	$11,821,015
50,000-99,999				
IONIA	$3,064,224	$1,397,275	$3,287,199	$1,498,951
GRAND TRAVERSE	$6,207,924	$2,830,791	$6,320,376	$2,882,068
VAN BUREN	$5,085,189	$2,318,828	$5,131,503	$2,339,947
LAPEER	$5,703,624	$2,600,832	$4,623,302	$2,108,209
TUSCOLA	$3,675,422	$1,675,979	$3,832,104	$1,747,425
MIDLAND	$6,388,946	$2,913,336	$6,136,319	$2,798,139
LENAWEE	$8,414,785	$3,837,111	$6,405,639	$2,920,948
GROUP IV	$38,540,114	$17,574,151	$35,736,442	$16,295,687

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1980
COUNTY GF REVENUE AND EXPENDITURES

County	Revenue Nominal	Revenue Real*	Expenditures Nominal	Expenditures Real
100,000-199,999				
LIVINGSTON	$8,018,493	$3,656,404	$8,166,841	$3,724,050
MONROE	$12,090,344	$5,513,153	$11,887,041	$5,420,447
ST. CLAIR	$13,538,099	$6,173,324	$14,272,537	$6,508,225
OTTAWA	$8,773,489	$4,000,679	$8,537,654	$3,893,139
MUSKEGON	$10,505,251	$4,790,356	$11,166,716	$5,091,982
GROUP V	$52,925,676	$24,133,915	$54,030,789	$24,637,843
200,000-499,999				
SAGINAW	$15,629,464	$7,126,979	$17,885,045	$8,155,515
INGHAM	$20,949,290	$9,552,800	$20,188,732	$9,205,988
KENT	$27,311,598	$12,453,989	$25,905,248	$11,812,699
GROUP VI	$63,890,352	$29,133,767	$63,979,025	$29,174,202
TOTAL	$211,673,236	$96,522,223	$208,441,564	$95,048,593

Source: FY65 Reports - Michigan Department of Treasury
* State and Local Government Price Deflator 1970 = 100.0
** Combined Clerk-Register of Deeds Office

Appendix E.3

1980
COUNTY GF REVENUE AND EXPENDITURES

County	Fed Rev Sh Nominal	Fed Rev Sh Real	Popl'n	Clerk Nominal	Clerk Real
<14,999					
LUCE	$79,545	$36,272	6,659	$34,299	$15,640
MONTMORENCY	$159,826	$72,880	7,492	$35,903	$16,372
LAKE	$144,309	$65,804	7,711	$56,814	$25,907
ALGER	$132,682	$60,503	9,225	$51,891	$23,662
CRAWFORD	$169,522	$77,301	9,465	$43,144	$19,674
MACKINAC	$150,650	$68,696	10,178	$50,679	$23,109
BENZIE	$301,524	$137,494	11,205	$45,831	$20,899
LEELANAU	$193,665	$88,311	14,007	$52,614	$23,992
PRESQUE ISLE	$26,412	$12,044	14,267	$63,566	$28,986
GROUP I	$1,358,135	$619,305	90,209	$434,741.00	$198,240
15,000-24,999					
OTSEGO	$345,353	$157,480	14,993	$90,574	$41,301
OGEMAW	$244,683	$111,575	16,436	$59,023	$26,914
OSCEOLA	$180,603	$82,354	18,928	$53,437	$24,367
GOGEBIC	$405,968	$185,120	19,686	$78,049	$35,590
GLADWIN	$331,157	$151,006	19,957	$50,838	$23,182
MANISTEE	$247,289	$112,763	23,019	$44,046	$20,085
CLARE	$460,558	$210,013	23,822	$63,120	$28,782
GROUP II	$2,215,611	$1,010,311	136,841	$439,087.00	$200,222
25,000-49,999					
MENOMINEE	$721,181	$328,856	26,201	$63,535	$28,972
MASON	$326,855	$149,045	26,365	$66,622	$30,379
IOSCO	$400,416	$182,588	28,349	$105,517	$48,115
HURON	$337,554	$153,923	36,459	$64,480	$29,403
MECOSTA	$380,353	$173,440	36,961	$68,911	$31,423
BRANCH	$474,827	$216,519	40,188	$70,908	$32,334
GRATIOT	$349,046	$159,164	40,448	$78,189	$35,654
HILLSDALE	$730,040	$332,896	42,071	$104,518	$47,660
CASS	$257,350	$117,351	49,449	$85,178	$38,841
GROUP III	$3,977,622	$1,813,781	326,491	$707,858.00	$322,781
50,000-99,999					
IONIA	$300,000	$136,799	51,815	$63,480	$28,947
GRAND TRAVERSE	$506,467	$230,947	54,899	$123,199	$56,178
VAN BUREN	$454,988	$207,473	66,814	$133,102	$60,694
LAPEER	$965,049	$440,059	70,038	$135,018	$61,568
TUSCOLA	$524,752	$239,285	56,961	$100,731	$45,933
MIDLAND	$532,800	$242,955	73,578	$201,366	$91,822
LENAWEE	$679,344	$309,778	89,948	$227,626	$103,797
GROUP IV	$3,963,400	$1,807,296	464,053	$984,522.00	$448,938

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1980
COUNTY GF REVENUE AND EXPENDITURES

County	Fed Rev Sh Nominal	Fed Rev Sh Real	Popl'n	Clerk Nominal	Clerk Real
100,000-199,999					
LIVINGSTON	$597,964	$272,669	100,289	$173,959	$79,325
MONROE	$1,147,500	$523,256	134,659	$183,453	$83,654
ST. CLAIR	$1,367,054	$623,372	138,802	$136,874	$62,414
OTTAWA	$448,920	$204,706	157,174	$123,154	$56,158
MUSKEGON	$1,652,117	$753,359	157,589	$262,530	$119,713
GROUP V	$5,213,555	$2,377,362	688,513	$879,970.00	$401,263
200,000-499,999					
SAGINAW	$124,716	$56,870	228,059	$199,943	$91,173
INGHAM	$1,907,171	$869,663	275,520	$168,768	$76,958
KENT	$2,016,832	$919,668	444,506	$372,893	$170,038
GROUP VI	$4,048,719	$1,846,201	948,085	$741,604.00	$338,169
TOTAL	$20,777,042	$9,474,255	2,654,192	$4,187,782	$1,909,613

Source: FY65 Reports - Michigan Department of Treasury
* State and Local Government Price Deflator 1970 = 100.0
** Combined Clerk-Register of Deeds Office

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1980
COUNTY GF REVENUE AND EXPENDITURES

County	Treasurer Nominal	Treasurer Real	Reg Deeds Nominal	Reg Deeds Real
<14,999				
LUCE	$28,092	$12,810	**	**
MONTMORENCY	$38,485	$17,549	$30,438	$13,880
LAKE	$50,203	$22,892	**	**
ALGER	$23,889	$10,893	**	**
CRAWFORD	$31,294	$14,270	$28,010	$12,772
MACKINAC	$38,375	$17,499	$31,459	$14,345
BENZIE	$88,538	$40,373	$28,995	$13,222
LEELANAU	$55,896	$25,488	$33,635	$15,337
PRESQUE ISLE	$38,853	$17,717	$35,925	$16,382
GROUP I	$393,625	$179,492	$188,462	$85,938
15,000-24,999				
OTSEGO	$55,968	$25,521	**	**
OGEMAW	$41,189	$18,782	$43,552	$19,860
OSCEOLA	$47,349	$21,591	$62,862	$28,665
GOGEBIC	$44,811	$20,434	$31,627	$14,422
GLADWIN	$40,140	$18,304	$49,378	$22,516
MANISTEE	$38,630	$17,615	$49,635	$22,633
CLARE	$42,483	$19,372	$63,288	$28,859
GROUP II	$310,570	$141,619	$300,342	$136,955
25,000-49,999				
MENOMINEE	$44,162	$20,138	$31,548	$14,386
MASON	$52,744	$24,051	$46,892	$21,383
IOSCO	$84,189	$38,390	$62,040	$28,290
HURON	$80,830	$36,858	$45,697	$20,838
MECOSTA	$55,843	$25,464	$41,084	$18,734
BRANCH	$65,748	$29,981	$55,270	$25,203
GRATIOT	$54,820	$24,998	$55,364	$25,246
HILLSDALE	$69,788	$31,823	$48,942	$22,317
CASS	$82,261	$37,511	$61,786	$28,174
GROUP III	$590,385	$269,213	$448,623	$204,570
50,000-99,999				
IONIA	$53,408	$24,354	$41,645	$18,990
GRAND TRAVERSE	$87,007	$39,675	$100,545	$45,848
VAN BUREN	$78,562	$35,824	$70,071	$31,952
LAPEER	$145,056	$66,145	$57,954	$26,427
TUSCOLA	$83,817	$38,220	$46,653	$21,274
MIDLAND	$122,807	$56,000	$92,689	$42,266
LENAWEE	$107,816	$49,164	$84,480	$38,523
GROUP IV	$678,473	$309,381	$494,037	$225,279

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1980
COUNTY GF REVENUE AND EXPENDITURES

County	Treasurer Nominal	Treasurer Real	Reg Deeds Nominal	Reg Deeds Real
100,000-199,999				
LIVINGSTON	$119,258	$54,381	$119,170	$54,341
MONROE	$140,736	$64,175	$70,201	$32,011
ST. CLAIR	$187,473	$85,487	$102,334	$46,664
OTTAWA	$147,471	$67,246	$128,657	$58,667
MUSKEGON	$215,333	$98,191	$147,444	$67,234
GROUP V	$810,271	$369,481	$567,806	$258,917
200,000-499,999				
SAGINAW	$178,936	$81,594	$160,561	$73,215
INGHAM	$270,897	$123,528	$217,637	$99,242
KENT	$380,327	$173,428	$157,089	$71,632
GROUP VI	$830,160	$378,550	$535,287	$244,089
TOTAL	$3,613,484	$1,647,736	$2,534,557	$1,155,749

Source: FY65 Reports - Michigan Department of Treasury
* State and Local Government Price Deflator 1970 = 100.0
** Combined Clerk-Register of Deeds Office

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1980
COUNTY GF REVENUE AND EXPENDITURES

County	Dist Ct Nominal	Dist Ct Real	Sheriff Nominal	Sheriff Real
<14,999				
LUCE	$34,918	$15,922	$104,535	$47,668
MONTMORENCY	$43,083	$19,646	$399,628	$182,229
LAKE	$51,327	$23,405	$391,401	$178,477
ALGER	$45,504	$20,750	$198,109	$90,337
CRAWFORD	$46,609	$21,254	$461,914	$210,631
MACKINAC	$88,091	$40,169	$154,527	$70,464
BENZIE	$37,016	$16,879	$363,597	$165,799
LEELANAU	$67,681	$30,862	$566,759	$258,440
PRESQUE ISLE	$59,794	$27,266	$414,478	$189,000
GROUP I	$474,023	$216,153	$3,054,948	$1,393,045
15,000-24,999				
OTSEGO	$118,459	$54,017	$393,062	$179,235
OGEMAW	$108,383	$49,422	$337,343	$153,827
OSCEOLA	$43,329	$19,758	$278,989	$127,218
GOGEBIC	$54,393	$24,803	$312,897	$142,680
GLADWIN	$90,198	$41,130	$406,987	$185,585
MANISTEE	$60,894	$27,767	$420,036	$191,535
CLARE	$145,809	$66,488	$567,184	$258,634
GROUP II	$621,465	$283,386	$2,716,498	$1,238,713
25,000-49,999				
MENOMINEE	$75,536	$34,444	$305,605	$139,355
MASON	$59,812	$27,274	$571,788	$260,733
IOSCO	$138,950	$63,361	$737,487	$336,291
HURON	$87,461	$39,882	$796,129	$363,032
MECOSTA	$64,947	$29,616	$382,287	$174,321
BRANCH	$177,381	$80,885	$718,300	$327,542
GRATIOT	$154,948	$70,656	$531,975	$242,579
HILLSDALE	$155,840	$71,062	$800,624	$365,082
CASS	$135,862	$61,953	$905,609	$412,954
GROUP III	$1,050,737	$479,132	$5,749,804	$2,621,890
50,000-99,999				
IONIA	$213,548	$97,377	$582,860	$265,782
GRAND TRAVERSE	$240,907	$109,853	$1,846,747	$842,110
VAN BUREN	$345,297	$157,454	$722,195	$329,318
LAPEER	$218,260	$99,526	$1,276,549	$582,102
TUSCOLA	$134,467	$61,316	$951,910	$434,067
MIDLAND	$245,431	$111,916	$1,457,020	$664,396
LENAWEE	$415,475	$189,455	$1,800,768	$821,144
GROUP IV	$1,813,385	$826,897	$8,638,049	$3,938,919

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1980
COUNTY GF REVENUE AND EXPENDITURES

County	Dist Ct Nominal	Dist Ct Real	Sheriff Nominal	Sheriff Real
100,000-199,999				
LIVINGSTON	$358,475	$163,463	$1,703,418	$776,752
MONROE	$701,538	$319,899	$3,481,033	$1,587,338
ST. CLAIR	$513,285	$234,056	$2,663,527	$1,214,559
OTTAWA	$520,679	$237,428	$1,660,916	$757,372
MUSKEGON	$682,127	$311,047	$2,567,894	$1,170,950
GROUP V	$2,776,104	$1,265,893	$12,076,788	$5,506,971
200,000-499,999				
SAGINAW	$830,151	$378,546	$3,554,272	$1,620,735
INGHAM	$335,790	$153,119	$2,809,561	$1,281,150
KENT	$355,631	$162,166	$6,927,583	$3,158,953
GROUP VI	$1,521,572	$693,831	$13,291,416	$6,060,837
TOTAL	$8,257,286	$3,765,292	$45,527,503	$20,760,375

Source: FY65 Reports - Michigan Department of Treasury
* State and Local Government Price Deflator 1970 = 100.0
** Combined Clerk-Register of Deeds Office

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1980
COUNTY GF REVENUE AND EXPENDITURES

County	Co Adm Nominal	Co Adm Real	Six Offices Nominal	Six Offices Real
<14,999				
LUCE	$0	$0	$201,844	$92,040
MONTMORENCY	$29,934	$13,650	$577,471	$263,325
LAKE	$0	$0	$549,745	$250,682
ALGER	$0	$0	$319,393	$145,642
CRAWFORD	$0	$0	$610,971	$278,601
MACKINAC	$0	$0	$363,131	$165,586
BENZIE	$0	$0	$563,977	$257,171
LEELANAU	$0	$0	$776,585	$354,120
PRESQUE ISLE	$0	$0	$612,616	$279,351
GROUP I	$29,934	$13,650	$4,575,733	$2,086,518
15,000-24,999				
OTSEGO	$0	$0	$658,063	$300,074
OGEMAW	$0	$0	$589,490	$268,805
OSCEOLA	$0	$0	$485,966	$221,599
GOGEBIC	$43,040	$19,626	$564,817	$257,554
GLADWIN	$0	$0	$637,541	$290,716
MANISTEE	$0	$0	$613,241	$279,636
CLARE	$0	$0	$881,884	$402,136
GROUP II	$43,040	$19,626	$4,431,002	$2,020,521
25,000-49,999				
MENOMINEE	$0	$0	$520,386	$237,294
MASON	$0	$0	$797,858	$363,820
IOSCO	$45,638	$20,811	$1,173,821	$535,258
HURON	$0	$0	$1,074,597	$490,012
MECOSTA	$0	$0	$613,072	$279,559
BRANCH	$57,407	$26,177	$1,145,014	$522,122
GRATIOT	$0	$0	$875,296	$399,132
HILLSDALE	$0	$0	$1,179,712	$537,944
CASS	$0	$0	$1,270,696	$579,433
GROUP III	$103,045	$46,988	$8,650,452	$3,944,575
50,000-99,999				
IONIA	$0	$0	$954,941	$435,450
GRAND TRAVERSE	$85,523	$38,998	$2,483,928	$1,132,662
VAN BUREN	$0	$0	$1,349,227	$615,243
LAPEER	$0	$0	$1,832,837	$835,767
TUSCOLA	$0	$0	$1,317,578	$600,811
MIDLAND	$128,669	$58,673	$2,247,982	$1,025,072
LENAWEE	$96,065	$43,805	$2,732,230	$1,245,887
GROUP IV	$310,257	$141,476	$12,918,723	$5,890,891

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1980
COUNTY GF REVENUE AND EXPENDITURES

County	Co Adm Nominal	Co Adm Real	Six Offices Nominal	Six Offices Real
100,000-199,999				
LIVINGSTON	$0	$0	$2,474,280	$1,128,263
MONROE	$399,992	$182,395	$4,976,953	$2,269,472
ST. CLAIR	$313,062	$142,755	$3,916,555	$1,785,935
OTTAWA	$78,193	$35,656	$2,659,070	$1,212,526
MUSKEGON	$60,134	$27,421	$3,935,462	$1,794,556
GROUP V	$851,381	$388,227	$17,962,320	$8,190,752
200,000-499,999				
SAGINAW	$261,945	$119,446	$5,185,808	$2,364,710
INGHAM	$115,285	$52,570	$3,917,938	$1,786,565
KENT	$418,709	$190,930	$8,612,232	$3,927,146
GROUP VI	$795,939	$362,945	$17,715,978	$8,078,421
TOTAL	$2,133,596	$972,912	$66,254,208	$30,211,677

Source: FY65 Reports - Michigan Department of Treasury
* State and Local Government Price Deflator 1970 = 100.0
** Combined Clerk-Register of Deeds Office

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1980
COUNTY GF REVENUE AND EXPENDITURES
(Per Capita)

County	Total Nominal	Total Real	Clerk Nominal	Clerk Real	Treasurer Nominal	Treasurer Real
<14,999						
LUCE	$108.03	$49.26	$5.15	$2.35	$4.22	$1.92
MONTMORENCY	$198.31	$90.43	$4.79	$2.19	$5.14	$2.34
LAKE	$223.64	$101.98	$7.37	$3.36	$6.51	$2.97
ALGER	$139.89	$63.79	$5.63	$2.56	$2.59	$1.18
CRAWFORD	$202.88	$92.51	$4.56	$2.08	$3.31	$1.51
MACKINAC	$107.26	$48.91	$4.98	$2.27	$3.77	$1.72
BENZIE	$149.28	$68.07	$4.09	$1.87	$7.90	$3.60
LEELANAU	$119.07	$54.30	$3.76	$1.71	$3.99	$1.82
PRESQUE ISLE	$104.05	$47.45	$4.46	$2.03	$2.72	$1.24
GROUP I	$144.74	$66.00	$4.82	$2.19	$4.36	$1.99
15,000-24,999						
OTSEGO	$142.89	$65.16	$6.04	$2.75	$3.73	$1.70
OGEMAW	$127.21	$58.01	$3.59	$1.64	$2.51	$1.14
OSCEOLA	$94.99	$43.31	$2.82	$1.29	$2.50	$1.14
GOGEBIC	$103.29	$47.10	$3.96	$1.81	$2.28	$1.04
GLADWIN	$93.16	$42.48	$2.55	$1.16	$2.01	$0.92
MANISTEE	$95.05	$43.34	$1.91	$0.87	$1.68	$0.77
CLARE	$151.25	$68.97	$2.65	$1.21	$1.78	$0.81
GROUP II	$114.84	$52.37	$3.21	$1.46	$2.27	$1.03
25,000-49,999						
MENOMINEE	$75.05	$34.22	$2.42	$1.11	$1.69	$0.77
MASON	$95.92	$43.74	$2.53	$1.15	$2.00	$0.91
IOSCO	$72.99	$33.29	$3.72	$1.70	$2.97	$1.35
HURON	$88.31	$40.27	$1.77	$0.81	$2.22	$1.01
MECOSTA	$71.63	$32.66	$1.86	$0.85	$1.51	$0.69
BRANCH	$86.71	$39.54	$1.76	$0.80	$1.64	$0.75
GRATIOT	$78.90	$35.98	$1.93	$0.88	$1.36	$0.62
HILLSDALE	$82.63	$37.68	$2.48	$1.13	$1.66	$0.76
CASS	$67.52	$30.79	$1.72	$0.79	$1.66	$0.76
GROUP III	$79.40	$36.21	$2.17	$0.99	$1.81	$0.82
50,000-99,999						
IONIA	$63.44	$28.93	$1.23	$0.56	$1.03	$0.47
GRAND TRAVERSE	$115.13	$52.50	$2.24	$1.02	$1.58	$0.72
VAN BUREN	$76.80	$35.02	$1.99	$0.91	$1.18	$0.54
LAPEER	$66.01	$30.10	$1.93	$0.88	$2.07	$0.94
TUSCOLA	$67.28	$30.68	$1.77	$0.81	$1.47	$0.67
MIDLAND	$83.40	$38.03	$2.74	$1.25	$1.67	$0.76
LENAWEE	$71.21	$32.47	$2.53	$1.15	$1.20	$0.55
GROUP IV	$77.01	$35.12	$2.12	$0.97	$1.46	$0.67

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1980
COUNTY GF REVENUE AND EXPENDITURES
(Per Capita)

County	Total Nominal	Total Real	Clerk Nominal	Clerk Real	Treasurer Nominal	Treasurer Real
100,000-199,999						
LIVINGSTON	$81.43	$37.13	$1.73	$0.79	$1.19	$0.54
MONROE	$88.28	$40.25	$1.36	$0.62	$1.05	$0.48
ST. CLAIR	$102.83	$46.89	$0.99	$0.45	$1.35	$0.62
OTTAWA	$54.32	$24.77	$0.78	$0.36	$0.94	$0.43
MUSKEGON	$70.86	$32.31	$1.67	$0.76	$1.37	$0.62
GROUP V	$78.47	$35.78	$1.28	$0.58	$1.18	$0.54
200,000-499,999						
SAGINAW	$78.42	$35.76	$0.88	$0.40	$0.78	$0.36
INGHAM	$73.28	$33.41	$0.61	$0.28	$0.98	$0.45
KENT	$58.28	$26.57	$0.84	$0.38	$0.86	$0.39
GROUP VI	$67.48	$30.77	$0.78	$0.36	$0.88	$0.40
TOTAL	$78.53	$35.81	$1.58	$0.72	$1.36	$0.62

Source: FY65 Reports - Michigan Department of Treasury
* State and Local Government Price Deflator 1970 = 100.0
** Combined Clerk-Register of Deeds Office

Appendix E.3

1980
COUNTY GF REVENUE AND EXPENDITURES
(Per Capita)

County	Reg Deeds Nominal	Reg Deeds Real	Dist Ct Nominal	Dist Ct Real	Sheriff Nominal	Sheriff Real
<14,999						
LUCE	**	**	$5.24	$2.39	$15.70	$7.16
MONTMORENCY	$4.06	$1.85	$5.75	$2.62	$53.34	$24.32
LAKE	**	**	$6.66	$3.04	$50.76	$23.15
ALGER	**	**	$4.93	$2.25	$21.48	$9.79
CRAWFORD	$2.96	$1.35	$4.92	$2.25	$48.80	$22.25
MACKINAC	$3.09	$1.41	$8.66	$3.95	$15.18	$6.92
BENZIE	$2.59	$1.18	$3.30	$1.51	$32.45	$14.80
LEELANAU	$2.40	$1.09	$4.83	$2.20	$40.46	$18.45
PRESQUE ISLE	$2.52	$1.15	$4.19	$1.91	$29.05	$13.25
GROUP I	$2.83	$1.29	$5.25	$2.40	$33.87	$15.44
15,000-24,999						
OTSEGO	**	**	$7.90	$3.60	$26.22	$11.95
OGEMAW	$2.65	$1.21	$6.59	$3.01	$20.52	$9.36
OSCEOLA	$3.32	$1.51	$2.29	$1.04	$14.74	$6.72
GOGEBIC	$1.61	$0.73	$2.76	$1.26	$15.89	$7.25
GLADWIN	$2.47	$1.13	$4.52	$2.06	$20.39	$9.30
MANISTEE	$2.16	$0.98	$2.65	$1.21	$18.25	$8.32
CLARE	$2.66	$1.21	$6.12	$2.79	$23.81	$10.86
GROUP II	$2.46	$1.12	$4.54	$2.07	$19.85	$9.05
25,000-49,999						
MENOMINEE	$1.20	$0.55	$2.88	$1.31	$11.66	$5.32
MASON	$1.78	$0.81	$2.27	$1.03	$21.69	$9.89
IOSCO	$2.19	$1.00	$4.90	$2.24	$26.01	$11.86
HURON	$1.25	$0.57	$2.40	$1.09	$21.84	$9.96
MECOSTA	$1.11	$0.51	$1.76	$0.80	$10.34	$4.72
BRANCH	$1.38	$0.63	$4.41	$2.01	$17.87	$8.15
GRATIOT	$1.37	$0.62	$3.83	$1.75	$13.15	$6.00
HILLSDALE	$1.16	$0.53	$3.70	$1.69	$19.03	$8.68
CASS	$1.25	$0.57	$2.75	$1.25	$18.31	$8.35
GROUP III	$1.37	$0.63	$3.22	$1.47	$17.61	$8.03
50,000-99,999						
IONIA	$0.80	$0.37	$4.12	$1.88	$11.25	$5.13
GRAND TRAVERSE	$1.83	$0.84	$4.39	$2.00	$33.64	$15.34
VAN BUREN	$1.05	$0.48	$5.17	$2.36	$10.81	$4.93
LAPEER	$0.83	$0.38	$3.12	$1.42	$18.23	$8.31
TUSCOLA	$0.82	$0.37	$2.36	$1.08	$16.71	$7.62
MIDLAND	$1.26	$0.57	$3.34	$1.52	$19.80	$9.03
LENAWEE	$0.94	$0.43	$4.62	$2.11	$20.02	$9.13
GROUP IV	$1.06	$0.49	$3.91	$1.78	$18.61	$8.49

Appendix E.3

1980
COUNTY GF REVENUE AND EXPENDITURES
(Per Capita)

County	Reg Deeds Nominal	Reg Deeds Real	Dist Ct Nominal	Dist Ct Real	Sheriff Nominal	Sheriff Real
100,000-199,999						
LIVINGSTON	$1.19	$0.54	$3.57	$1.63	$16.99	$7.75
MONROE	$0.52	$0.24	$5.21	$2.38	$25.85	$11.79
ST. CLAIR	$0.74	$0.34	$3.70	$1.69	$19.19	$8.75
OTTAWA	$0.82	$0.37	$3.31	$1.51	$10.57	$4.82
MUSKEGON	$0.94	$0.43	$4.33	$1.97	$16.29	$7.43
GROUP V	$0.82	$0.38	$4.03	$1.84	$17.54	$8.00
200,000-499,999						
SAGINAW	$0.70	$0.32	$3.64	$1.66	$15.58	$7.11
INGHAM	$0.79	$0.36	$1.22	$0.56	$10.20	$4.65
KENT	$0.35	$0.16	$0.80	$0.36	$15.58	$7.11
GROUP VI	$0.56	$0.26	$1.60	$0.73	$14.02	$6.39
TOTAL	$0.97	$0.44	$3.11	$1.42	$17.15	$7.82

Source: FY65 Reports - Michigan Department of Treasury
* State and Local Government Price Deflator 1970 = 100.0
** Combined Clerk-Register of Deeds Office

Appendix E.3

1980
COUNTY GF REVENUE AND EXPENDITURES
(Per Capita)

County	Co Adm Nominal	Co Adm Real	Six Offices Nominal	Six Offices Real
<14,999				
LUCE	$0.00	$0.00	$30.31	$13.82
MONTMORENCY	$4.00	$1.82	$77.08	$35.15
LAKE	$0.00	$0.00	$71.29	$32.51
ALGER	$0.00	$0.00	$34.62	$15.79
CRAWFORD	$0.00	$0.00	$64.55	$29.43
MACKINAC	$0.00	$0.00	$35.68	$16.27
BENZIE	$0.00	$0.00	$50.33	$22.95
LEELANAU	$0.00	$0.00	$55.44	$25.28
PRESQUE ISLE	$0.00	$0.00	$42.94	$19.58
GROUP I	$4.00	$1.82	$50.72	$23.13
15,000-24,999				
OTSEGO	$0.00	$0.00	$43.89	$20.01
OGEMAW	$0.00	$0.00	$35.87	$16.35
OSCEOLA	$0.00	$0.00	$25.67	$11.71
GOGEBIC	$2.19	$1.00	$28.69	$13.08
GLADWIN	$0.00	$0.00	$31.95	$14.57
MANISTEE	$0.00	$0.00	$26.64	$12.15
CLARE	$0.00	$0.00	$37.02	$16.88
GROUP II	$2.19	$1.00	$32.38	$14.77
25,000-49,999				
MENOMINEE	$0.00	$0.00	$19.86	$9.06
MASON	$0.00	$0.00	$30.26	$13.80
IOSCO	$1.61	$0.73	$41.41	$18.88
HURON	$0.00	$0.00	$29.47	$13.44
MECOSTA	$0.00	$0.00	$16.59	$7.56
BRANCH	$1.43	$0.65	$28.49	$12.99
GRATIOT	$0.00	$0.00	$21.64	$9.87
HILLSDALE	$0.00	$0.00	$28.04	$12.79
CASS	$0.00	$0.00	$25.70	$11.72
GROUP III	$0.95	$0.43	$26.50	$12.08
50,000-99,999				
IONIA	$0.00	$0.00	$18.43	$8.40
GRAND TRAVERSE	$1.56	$0.71	$45.25	$20.63
VAN BUREN	$0.00	$0.00	$20.19	$9.21
LAPEER	$0.00	$0.00	$26.17	$11.93
TUSCOLA	$0.00	$0.00	$23.13	$10.55
MIDLAND	$1.75	$0.80	$30.55	$13.93
LENAWEE	$1.07	$0.49	$30.38	$13.85
GROUP IV	$2.14	$0.65	$27.84	$12.69

Appendix E.3

1980
COUNTY GF REVENUE AND EXPENDITURES

County	Co Adm Nominal	Co Adm Real	Six Offices Nominal	Six Offices Real
100,000-199,999				
LIVINGSTON	$0.00	$0.00	$24.67	$11.25
MONROE	$2.97	$1.35	$36.96	$16.85
ST. CLAIR	$2.26	$1.03	$28.22	$12.87
OTTAWA	$0.50	$0.23	$16.92	$7.71
MUSKEGON	$0.38	$0.17	$24.97	$11.39
GROUP V	$1.45	$0.66	$26.09	$11.90
200,000-499,999				
SAGINAW	$1.15	$0.52	$22.74	$10.37
INGHAM	$0.42	$0.19	$14.22	$6.48
KENT	$0.94	$0.43	$19.37	$8.83
GROUP VI	$0.84	$0.38	$18.69	$8.52
TOTAL	$1.13	$0.51	$24.96	$11.38

Source: FY65 Reports - Michigan Department of Treasury
* State and Local Government Price Deflator 1970 = 100.0
** Combined Clerk-Register of Deeds Office

Appendix E.3

1980
COUNTY GF REVENUE AND EXPENDITURES

County	Jail Nominal	Jail % Shrf Exp
<14,999		
LUCE	$31,892	30.51%
MONTMORENCY	$52,776	13.21%
LAKE	$177,468	45.34%
ALGER	$64,484	32.55%
CRAWFORD	$74,186	16.06%
MACKINAC	$70,521	45.64%
BENZIE	$101,759	27.99%
LEELANAU	$105,926	18.69%
PRESQUE ISLE	$107,403	25.91%
GROUP I	$786,415	25.74%
15,000-24,999		
OTSEGO	$41,313	10.51%
OGEMAW	$82,645	24.50%
OSCEOLA	na	na
GOGEBIC	$0	0.00%
GLADWIN	$59,964	14.73%
MANISTEE	$51,456	12.25%
CLARE	$173,589	30.61%
GROUP II	$408,967	19.25%
25,000-49,999		
MENOMINEE	$76,139	24.91%
MASON	na	na
IOSCO	$182,585	24.76%
HURON	$8,009	1.01%
MECOSTA	na	na
BRANCH	$276,380	38.48%
GRATIOT	$183,650	34.52%
HILLSDALE	$100,086	12.50%
CASS	$123,182	13.60%
GROUP III	$950,031	23.55%
50,000-99,999		
IONIA	$77,014	13.21%
GRAND TRAVERSE	$433,368	23.47%
VAN BUREN	na	na
LAPEER	$48,566	3.80%
TUSCOLA	na	na
MIDLAND	$331,621	22.76%
LENAWEE	$560,380	31.12%
GROUP IV	$1,450,949	20.84%

Appendix E.3

1980
COUNTY GF REVENUE AND EXPENDITURES

County	Jail Nominal	Jail % Shrf Exp
100,000-199,999		
LIVINGSTON	na	na
MONROE	na	na
ST. CLAIR	$1,038,523	38.99%
OTTAWA	$338,970	20.41%
MUSKEGON	$1,331,430	51.85%
GROUP V	$2,708,923	39.30%
200,000-499,999		
SAGINAW	$878,931	24.73%
INGHAM	na	na
KENT	$3,292,464	47.53%
GROUP VI	$4,171,395	39.80%
TOTAL	$10,476,680	31.26%

Source: FY65 Reports - Michigan Department of Treasury
* State and Local Government Price Deflator 1970 = 100.0
** Combined Clerk-Register of Deeds Office

Appendix E.3

1980
COUNTY GF REVENUE AND EXPENDITURES

County	Clerk	Treasurer	Reg Deeds	Dist Ct	Sheriff	Co Adm
<14,999						
LUCE	4.8%	3.9%	**	4.9%	14.5%	0.0%
MONTMORENCY	2.4%	2.6%	2.0%	2.9%	26.9%	2.0%
LAKE	3.3%	2.9%	**	3.0%	22.7%	0.0%
ALGER	4.0%	1.9%	**	3.5%	15.4%	0.0%
CRAWFORD	2.2%	1.6%	1.5%	2.4%	24.1%	0.0%
MACKINAC	4.6%	3.5%	2.9%	8.1%	14.2%	0.0%
BENZIE	2.7%	5.3%	1.7%	2.2%	21.7%	0.0%
LEELANAU	3.2%	3.4%	2.0%	4.1%	34.0%	0.0%
PRESQUE ISLE	4.3%	2.6%	2.4%	4.0%	27.9%	0.0%
GROUP I	3.3%	3.0%	2.0%	3.6%	23.4%	2.0%
15,000-24,999						
OTSEGO	4.2%	2.6%	**	5.5%	18.3%	0.0%
OGEMAW	2.8%	2.0%	2.1%	5.2%	16.1%	0.0%
OSCEOLA	3.0%	2.6%	3.5%	2.4%	15.5%	0.0%
GOGEBIC	3.8%	2.2%	1.6%	2.7%	15.4%	2.1%
GLADWIN	2.7%	2.2%	2.7%	4.9%	21.9%	0.0%
MANISTEE	2.0%	1.8%	2.3%	2.8%	19.2%	0.0%
CLARE	1.8%	1.2%	1.8%	4.0%	15.7%	0.0%
GROUP II	2.8%	2.0%	2.2%	4.0%	17.3%	2.1%
25,000-49,999						
MENOMINEE	3.2%	2.2%	1.6%	3.8%	15.5%	0.0%
MASON	2.6%	2.1%	1.9%	2.4%	22.6%	0.0%
IOSCO	5.1%	4.1%	3.0%	6.7%	35.6%	2.2%
HURON	2.0%	2.5%	1.4%	2.7%	24.7%	0.0%
MECOSTA	2.6%	2.1%	1.6%	2.5%	14.4%	0.0%
BRANCH	2.0%	1.9%	1.6%	5.1%	20.6%	1.6%
GRATIOT	2.5%	1.7%	1.7%	4.9%	16.7%	0.0%
HILLSDALE	3.0%	2.0%	1.4%	4.5%	23.0%	0.0%
CASS	2.6%	2.5%	1.9%	4.1%	27.1%	0.0%
GROUP III	2.7%	2.3%	1.7%	4.1%	22.2%	1.9%
50,000-99,999						
IONIA	1.9%	1.6%	1.3%	6.5%	17.7%	0.0%
GRAND TRAVERSE	1.9%	1.4%	1.6%	3.8%	29.2%	1.4%
VAN BUREN	2.6%	1.5%	1.4%	6.7%	14.1%	0.0%
LAPEER	2.9%	3.1%	1.3%	4.7%	27.6%	0.0%
TUSCOLA	2.6%	2.2%	1.2%	3.5%	24.8%	0.0%
MIDLAND	3.3%	2.0%	1.5%	4.0%	23.7%	2.1%
LENAWEE	3.6%	1.7%	1.3%	6.5%	28.1%	1.5%
GROUP IV	2.8%	1.9%	1.4%	5.1%	24.2%	1.6%

Appendix E.3

1980
COUNTY GF REVENUE AND EXPENDITURES

County	Clerk	Treasurer	Reg Deeds	Dist Ct	Sheriff	Co Adm
100,000-199,999						
LIVINGSTON	2.1%	1.5%	1.5%	4.4%	20.9%	0.0%
MONROE	1.5%	1.2%	0.6%	5.9%	29.3%	3.4%
ST. CLAIR	1.0%	1.3%	0.7%	3.6%	18.7%	2.2%
OTTAWA	1.4%	1.7%	1.5%	6.1%	19.5%	0.9%
MUSKEGON	2.4%	1.9%	1.3%	6.1%	23.0%	0.5%
GROUP V	1.6%	1.5%	1.1%	5.1%	22.4%	1.9%
200,000-499,999						
SAGINAW	1.1%	1.0%	0.9%	4.6%	19.9%	1.5%
INGHAM	0.8%	1.3%	1.1%	1.7%	13.9%	0.6%
KENT	1.4%	1.5%	0.6%	1.4%	26.7%	1.6%
GROUP VI	1.2%	1.3%	0.8%	2.4%	20.8%	1.2%
TOTAL	2.0%	1.7%	1.3%	4.0%	21.8%	1.5%

Source: FY65 Reports - Michigan Department of Treasury
* State and Local Government Price Deflator 1970 = 100.0
** Combined Clerk-Register of Deeds Office

APPENDIX E.4

1985
COUNTY GF REVENUE AND EXPENDITURES

COUNTY	Revenue Nominal	Revenue Real	Expenditures Nominal	Expenditures Real
<14,999				
LUCE	$941,176	$322,541	$782,001	$267,992
MONTMORENCY	$1,396,990	$478,749	$1,499,919	$514,023
LAKE	$1,875,073	$642,588	$1,760,565	$603,346
ALGER	$1,384,132	$474,343	$1,516,162	$519,589
CRAWFORD	$2,291,163	$785,183	$2,223,805	$762,099
MACKINAC	$2,238,284	$767,061	$2,033,486	$696,877
BENZIE	$2,102,253	$720,443	$1,988,411	$681,429
PRESQUE ISLE	$2,205,503	$755,827	$1,884,752	$645,905
LEELANAU	$2,943,936	$1,008,888	$2,666,861	$913,935
Group I	$16,437,334	$5,633,082	$15,573,961	$5,337,204
15,000-24,999				
OTSEGO	$3,243,079	$1,111,405	$3,255,641	$1,115,710
OGEMAW	$3,294,560	$1,129,047	$3,295,895	$1,129,505
GOGEBIC	$2,719,769	$932,066	$2,719,500	$931,974
OSCEOLA	$2,473,330	$847,611	$2,875,964	$985,594
GLADWIN	$2,771,705	$949,865	$2,652,117	$908,882
MANISTEE	$2,801,000	$959,904	$2,330,608	$798,700
CLARE	$3,288,986	$1,127,137	$3,724,740	$1,276,470
Group II	$20,592,429	$7,057,035	$20,854,465	$7,146,835
25,000-49,999				
MENOMINEE	$2,801,876	$960,204	$2,857,622	$979,308
MASON	$4,702,711	$1,611,621	$4,336,773	$1,486,214
IOSCO	$3,262,410	$1,118,029	$2,664,671	$913,184
HURON	$4,976,783	$1,705,546	$4,792,529	$1,642,402
MECOSTA	$4,417,901	$1,514,017	$4,180,936	$1,432,809
BRANCH	$5,903,316	$2,023,069	$4,496,983	$1,541,118
GRATIOT	$4,805,409	$1,646,816	$4,032,681	$1,382,002
HILLSDALE	$4,357,077	$1,493,172	$4,531,088	$1,552,806
CASS	$5,145,978	$1,763,529	$5,123,747	$1,755,911
Group III	$40,373,461	$13,836,004	$37,017,030	$12,685,754
50,000-99,999				
IONIA	$4,290,550	$1,470,374	$4,229,582	$1,449,480
TUSCOLA	$5,035,965	$1,725,828	$4,557,128	$1,561,730
GRAND TRAVERSE	$8,609,105	$2,950,344	$8,874,098	$3,041,158
VAN BUREN	$7,302,214	$2,502,472	$5,730,191	$1,963,739
LAPEER	$9,538,549	$3,268,865	$8,199,064	$2,809,823
MIDLAND	$11,054,236	$3,788,292	$10,538,098	$3,611,411
LENAWEE	$10,459,111	$3,584,342	$9,202,975	$3,153,864
Group IV	$56,289,730	$19,290,517	$51,331,136	$17,591,205

Appendix E.4

1985
COUNTY GF REVENUE AND EXPENDITURES

COUNTY	Revenue Nominal	Revenue Real	Expenditures Nominal	Expenditures Real
100,000-199,999				
LIVINGSTON	$12,107,381	$4,149,205	$13,841,897	$4,743,625
MONROE	$19,123,290	$6,553,561	$18,241,151	$6,251,251
ST. CLAIR	$20,318,831	$6,963,273	$17,418,892	$5,969,463
MUSKEGON	$15,348,123	$5,259,809	$14,943,912	$5,121,286
OTTAWA	$14,996,392	$5,139,271	$14,174,201	$4,857,505
Group V	$81,894,017	$28,065,119	$78,620,053	$26,943,130
200,000-499,999				
SAGINAW	$24,520,233	$8,403,096	$25,089,044	$8,598,027
INGHAM	$27,832,312	$9,538,147	$32,038,595	$10,979,642
KENT	$42,378,056	$14,522,980	$37,180,582	$12,741,803
Group VI	$94,730,601	$32,464,222	$94,308,221	$32,319,473
TOTAL	$310,317,572	$106,345,981	$297,704,866	$102,023,600

Source: FY65 Reports - Michigan Department of Treasury
* State and Local Government Price Deflator 1970 = 100.0
** Combined Clerk-Register of Deeds Office

Appendix E.4

1985
COUNTY GF REVENUE AND EXPENDITURES

COUNTY	Fed Rev Sh Nominal	Fed Rev Sh Real	Popl'n	Clerk Nominal	Clerk Real
<14,999					
LUCE	$85,059	$29,150	6,659	$45,935	$15,742
MONTMORENCY	$165,817	$56,826	7,760	$42,221	$14,469
LAKE	$172,217	$59,019	8,425	$75,599	$25,908
ALGER	$149,327	$51,174	8,826	$94,804	$32,489
CRAWFORD	$201,047	$68,899	9,825	$92,947	$31,853
MACKINAC	$151,452	$51,903	10,238	$104,489	$35,808
BENZIE	$207,023	$70,947	11,141	$52,396	$17,956
PRESQUE ISLE	$294,019	$100,760	13,887	$64,405	$22,072
LEELANAU	$283,147	$97,035	14,381	$91,455	$31,342
Group I	$1,624,049	$556,562	84,483	$618,316	$211,897
15,000-24,999					
OTSEGO	$286,869	$98,310	15,345	$122,234	$41,890
OGEMAW	$367,935	$126,092	17,437	$67,368	$23,087
GOGEBIC	$227,972	$78,126	19,319	$132,496	$45,406
OSCEOLA	$298,941	$102,447	20,086	$71,838	$24,619
GLADWIN	$366,966	$125,759	21,287	$64,480	$22,097
MANISTEE	$309,100	$105,929	22,338	$52,166	$17,877
CLARE	$434,414	$148,874	24,749	$86,909	$29,784
Group II	$2,292,197	$785,537	140,561	$597,491	$204,760
25,000-49,999					
MENOMINEE	$355,695	$121,897	25,975	$88,526	$30,338
MASON	$449,449	$154,026	26,435	$99,998	$34,269
IOSCO	$308,141	$105,600	30,234	$105,516	$36,160
HURON	$442,027	$151,483	36,002	$76,050	$26,062
MECOSTA	$447,765	$153,449	37,229	$91,112	$31,224
BRANCH	$460,051	$157,660	38,710	$158,434	$54,295
GRATIOT	$495,972	$169,970	39,682	$123,017	$42,158
HILLSDALE	$419,456	$143,748	41,678	$122,231	$41,889
CASS	$512,126	$175,506	47,814	$100,843	$34,559
Group III	$3,890,682	$1,333,339	323,759	$965,727	$330,955
50,000-99,999					
IONIA	$325,760	$111,638	52,380	$124,702	$42,735
TUSCOLA	$407,482	$139,644	55,278	$104,471	$35,802
GRAND TRAVERSE	$460,324	$157,753	57,039	$197,156	$67,565
VAN BUREN	$851,250	$291,724	66,534	$167,090	$57,262
LAPEER	$377,784	$129,467	69,039	$179,630	$61,559
MIDLAND	$564,532	$193,465	75,623	$340,550	$116,707
LENAWEE	$771,153	$264,275	88,195	$159,896	$54,796
Group IV	$3,758,285	$1,287,966	464,088	$1,273,495	$436,427

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COUNTY GF REVENUE AND EXPENDITURES

COUNTY	Fed Rev Sh Nominal	Fed Rev Sh Real	Popl'n	Clerk Nominal	Clerk Real
100,000-199,999					
LIVINGSTON	$734,190	$251,607	100,634	$280,484	$96,122
MONROE	$1,421,705	$487,219	130,998	$321,790	$110,278
ST. CLAIR	$1,300,036	$445,523	137,954	$289,769	$99,304
MUSKEGON	$1,246,274	$427,099	155,688	$253,473	$86,865
OTTAWA	$626,218	$214,605	164,658	$211,187	$72,374
Group V	$5,328,423	$1,826,053	689,932	$1,356,703	$464,943
200,000-499,999					
SAGINAW	$1,998,869	$685,013	219,059	$338,002	$115,833
INGHAM	$1,925,132	$659,744	271,671	$253,824	$86,986
KENT	$2,554,313	$875,364	461,718	$575,013	$197,057
Group VI	$6,478,314	$2,220,121	952,448	$1,166,839	$399,876
TOTAL	$23,371,950	$8,009,578	2,655,271	$5,978,571	$2,048,859

Source: FY65 Reports - Michigan Department of Treasury
* State and Local Government Price Deflator 1970 = 100.0
** Combined Clerk-Register of Deeds Office

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1985
COUNTY GF REVENUE AND EXPENDITURES

COUNTY	Treasurer Nominal	Treasurer Real	Reg Deeds Nominal	Reg Deeds Real
<14,999				
LUCE	$34,053	$11,670	**	**
MONTMORENCY	$43,994	$15,077	$31,431	$10,771
LAKE	$66,313	$22,725	**	**
ALGER	$46,583	$15,964	**	**
CRAWFORD	$49,320	$16,902	**	**
MACKINAC	$63,774	$21,855	$51,024	$17,486
BENZIE	$108,649	$37,234	$37,605	$12,887
PRESQUE ISLE	$56,590	$19,393	$48,974	$16,783
LEELANAU	$70,699	$24,229	$46,241	$15,847
Group I	$505,922	$173,380	$215,275	$73,775
15,000-24,999				
OTSEGO	$91,103	$31,221	**	**
OGEMAW	$67,514	$23,137	$56,774	$19,456
GOGEBIC	$64,763	$22,194	**	**
OSCEOLA	$65,832	$22,561	$69,771	$23,911
GLADWIN	$67,262	$23,051	$69,694	$23,884
MANISTEE	$51,785	$17,747	$72,262	$24,764
CLARE	$66,270	$22,711	$83,503	$28,617
Group II	$474,529	$162,621	$352,004	$120,632
25,000-49,999				
MENOMINEE	$71,942	$24,655	$34,356	$11,774
MASON	$82,575	$28,298	$68,675	$23,535
IOSCO	$84,189	$28,852	$62,040	$21,261
HURON	$84,613	$28,997	$58,586	$20,077
MECOSTA	$67,778	$23,228	$50,923	$17,451
BRANCH	$108,830	$37,296	$74,881	$25,662
GRATIOT	$85,381	$29,260	$77,485	$26,554
HILLSDALE	$99,931	$34,246	$76,051	$26,063
CASS	$124,318	$42,604	$72,813	$24,953
Group III	$809,557	$277,436	$575,810	$197,330
50,000-99,999				
IONIA	$82,674	$28,332	$59,383	$20,351
TUSCOLA	$86,971	$29,805	$54,307	$18,611
GRAND TRAVERSE	$150,211	$51,477	$144,327	$49,461
VAN BUREN	$93,403	$32,009	$98,206	$33,655
LAPEER	$109,707	$37,597	$64,215	$22,007
MIDLAND	$208,483	$71,447	$164,836	$56,489
LENAWEE	$132,719	$45,483	$102,512	$35,131
Group IV	$864,168	$296,151	$687,786	$235,705

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COUNTY GF REVENUE AND EXPENDITURES

COUNTY	Treasurer Nominal	Treasurer Real	Reg Deeds Nominal	Reg Deeds Real
100,000-199,999				
LIVINGSTON	$163,748	$56,117	$161,421	$55,319
MONROE	$243,347	$83,395	$98,946	$33,909
ST. CLAIR	$242,634	$83,151	**	**
MUSKEGON	$279,961	$95,943	$149,627	$51,277
OTTAWA	$198,632	$68,071	$190,947	$65,438
Group V	$1,128,322	$386,676	$600,941	$205,943
200,000-499,999				
SAGINAW	$629,799	$215,832	$281,804	$96,574
INGHAM	$422,910	$144,931	$350,933	$120,265
KENT	$530,272	$181,724	$213,390	$73,129
Group VI	$1,582,981	$542,488	$846,127	$289,968
TOTAL	$5,365,479	$1,838,752	$3,277,943	$1,123,353

Source: FY65 Reports - Michigan Department of Treasury
* State and Local Government Price Deflator 1970 = 100.0
** Combined Clerk-Register of Deeds Office

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COUNTY GF REVENUE AND EXPENDITURES

COUNTY	Dist Ct Nominal	Dist Ct Real	Sheriff Nominal	Sheriff Real
<14,999				
LUCE	$54,285	$18,603	$93,140	$31,919
MONTMORENCY	$61,042	$20,919	$360,544	$123,559
LAKE	$78,411	$26,871	$398,862	$136,690
ALGER	$61,294	$21,005	$214,325	$73,449
CRAWFORD	$76,987	$26,383	$629,826	$215,842
MACKINAC	$142,171	$48,722	$348,701	$119,500
BENZIE	$52,836	$18,107	$484,018	$165,873
PRESQUE ISLE	$72,792	$24,946	$473,229	$162,176
LEELANAU	$102,166	$35,012	$929,729	$318,619
Group I	$647,699	$221,967	$3,839,234	$1,315,707
15,000-24,999				
OTSEGO	$183,076	$62,740	$796,092	$272,821
OGEMAW	$147,954	$50,704	$693,939	$237,813
GOGEBIC	$123,179	$42,214	$611,970	$209,722
OSCEOLA	$67,539	$23,146	$558,273	$191,320
GLADWIN	$134,639	$46,141	$624,762	$214,106
MANISTEE	$105,768	$36,247	$594,133	$203,610
CLARE	$176,637	$60,534	$654,778	$224,393
Group II	$938,792	$321,724	$4,533,947	$1,553,786
25,000-49,999				
MENOMINEE	$168,395	$57,709	$504,495	$172,891
MASON	$92,968	$31,860	$806,969	$276,549
IOSCO	$138,950	$47,618	$803,631	$275,405
HURON	$124,396	$42,631	$1,193,694	$409,080
MECOSTA	$123,025	$42,161	$854,783	$292,935
BRANCH	$373,140	$127,875	$1,157,314	$396,612
GRATIOT	$236,430	$81,025	$774,542	$265,436
HILLSDALE	$186,148	$63,793	$834,856	$286,106
CASS	$183,447	$62,867	$1,275,028	$436,953
Group III	$1,626,899	$557,539	$8,205,312	$2,811,964
50,000-99,999				
IONIA	$383,584	$131,454	$938,321	$321,563
TUSCOLA	$167,469	$57,392	$1,144,239	$392,131
GRAND TRAVERSE	$426,224	$146,067	$2,168,035	$742,987
VAN BUREN	$487,427	$167,041	$1,312,695	$449,861
LAPEER	$296,778	$101,706	$1,480,262	$507,286
MIDLAND	$425,379	$145,778	$2,602,711	$891,950
LENAWEE	$479,931	$164,473	$2,218,594	$760,313
Group IV	$2,666,792	$913,911	$11,864,857	$4,066,092

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COUNTY GF REVENUE AND EXPENDITURES

COUNTY	Dist Ct Nominal	Dist Ct Real	Sheriff Nominal	Sheriff Real
100,000-199,999				
LIVINGSTON	$789,476	$270,554	$2,464,463	$844,573
MONROE	$1,074,521	$368,239	$6,092,330	$2,087,844
ST. CLAIR	$776,637	$266,154	$3,643,300	$1,248,561
MUSKEGON	$978,263	$335,251	$3,529,980	$1,209,726
OTTAWA	$825,756	$282,987	$2,532,952	$868,044
Group V	$4,444,653	$1,523,185	$18,263,025	$6,258,747
200,000-499,999				
SAGINAW	$1,603,444	$549,501	$5,426,734	$1,859,744
INGHAM	$678,061	$232,372	$5,152,642	$1,765,813
KENT	$583,791	$200,065	$11,863,817	$4,065,736
Group VI	$2,865,296	$981,938	$22,443,193	$7,691,293
TOTAL	$13,190,131	$4,520,264	$69,149,568	$23,697,590

Source: FY65 Reports - Michigan Department of Treasury
* State and Local Government Price Deflator 1970 = 100.0
** Combined Clerk-Register of Deeds Office

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1985
COUNTY GF REVENUE AND EXPENDITURES

COUNTY	Co Adm Nominal	Co Adm Real	Six Offices Nominal	Six Offices Real
<14,999				
LUCE	$0	$0	$227,413	$77,935
MONTMORENCY	$31,033	$10,635	$570,265	$195,430
LAKE	$0	$0	$619,185	$212,195
ALGER	$0	$0	$417,006	$142,908
CRAWFORD	$0	$0	$849,080	$290,980
MACKINAC	$0	$0	$710,159	$243,372
BENZIE	$0	$0	$735,504	$252,058
PRESQUE ISLE	$0	$0	$715,990	$245,370
LEELANAU	$0	$0	$1,240,290	$425,048
Group I	$31,033	$10,635	$5,857,479	$2,007,361
15,000-24,999				
OTSEGO	$0	$0	$1,192,505	$408,672
OGEMAW	$0	$0	$1,033,549	$354,198
GOGEBIC	$63,431	$21,738	$995,839	$341,275
OSCEOLA	$0	$0	$833,253	$285,556
GLADWIN	$0	$0	$960,837	$329,279
MANISTEE	$28,714	$9,840	$904,828	$310,085
CLARE	$0	$0	$1,068,097	$366,037
Group II	$92,145	$31,578	$6,988,908	$2,395,102
25,000-49,999				
MENOMINEE	$0	$0	$867,714	$297,366
MASON	$27,694	$9,491	$1,178,879	$404,002
IOSCO	$45,637	$15,640	$1,239,963	$424,936
HURON	$0	$0	$1,537,339	$526,847
MECOSTA	$19,500	$6,683	$1,207,121	$413,681
BRANCH	$26,833	$9,196	$1,899,432	$650,936
GRATIOT	$0	$0	$1,296,855	$444,433
HILLSDALE	$0	$0	$1,319,217	$452,096
CASS	$0	$0	$1,756,449	$601,936
Group III	$119,664	$41,009	$12,302,969	$4,216,233
50,000-99,999				
IONIA	$32,442	$11,118	$1,621,106	$555,554
TUSCOLA	$0	$0	$1,557,457	$533,741
GRAND TRAVERSE	$241,824	$82,873	$3,327,777	$1,140,431
VAN BUREN	$0	$0	$2,158,821	$739,829
LAPEER	$65,000	$22,276	$2,195,592	$752,430
MIDLAND	$339,495	$116,345	$4,081,454	$1,398,716
LENAWEE	$242,500	$83,105	$3,336,152	$1,143,301
Group IV	$921,261	$315,717	$18,278,359	$6,264,002

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1985
COUNTY GF REVENUE AND EXPENDITURES

COUNTY	Co Adm Nominal	Co Adm Real	Six Offices Nominal	Six Offices Real
100,000-199,999				
LIVINGSTON	$0	$0	$3,859,592	$1,322,684
MONROE	$433,199	$148,458	$8,264,133	$2,832,122
ST. CLAIR	$427,116	$146,373	$5,379,456	$1,843,542
MUSKEGON	$631,339	$216,360	$5,822,643	$1,995,423
OTTAWA	$370,604	$127,006	$4,330,078	$1,483,920
Group V	$1,862,258	$638,197	$27,655,902	$9,477,691
200,000-499,999				
SAGINAW	$565,220	$193,701	$8,845,003	$3,031,187
INGHAM	$1,469,002	$503,428	$8,327,372	$2,853,794
KENT	$668,926	$229,241	$14,435,209	$4,946,953
Group VI	$2,703,148	$926,370	$31,607,584	$10,831,934
TOTAL	$5,729,509	$1,963,505	$102,691,201	$35,192,324

Source: FY65 Reports - Michigan Department of Treasury
* State and Local Government Price Deflator 1970 = 100.0
** Combined Clerk-Register of Deeds Office

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1985
COUNTY GF REVENUE AND EXPENDITURES
(Per Capita)

COUNTY	Total Nominal	Total Real	Clerk Nominal	Clerk Real	Treasurer Nominal	Treasurer Real
<14,999						
LUCE	$117.44	$40.25	$6.90	$2.36	$5.11	$1.75
MONTMORENCY	$193.29	$66.24	$5.44	$1.86	$5.67	$1.94
LAKE	$208.97	$71.61	$8.97	$3.08	$7.87	$2.70
ALGER	$171.78	$58.87	$10.74	$3.68	$5.28	$1.81
CRAWFORD	$226.34	$77.57	$9.46	$3.24	$5.02	$1.72
MACKINAC	$198.62	$68.07	$10.21	$3.50	$6.23	$2.13
BENZIE	$178.48	$61.16	$4.70	$1.61	$9.75	$3.34
PRESQUE ISLE	$135.72	$46.51	$4.64	$1.59	$4.08	$1.40
LEELANAU	$185.44	$63.55	$6.36	$2.18	$4.92	$1.68
Group I	$184.34	$63.17	$7.32	$2.51	$5.99	$2.05
15,000-24,999						
OTSEGO	$212.16	$72.71	$7.97	$2.73	$5.94	$2.03
OGEMAW	$189.02	$64.78	$3.86	$1.32	$3.87	$1.33
GOGEBIC	$140.77	$48.24	$6.86	$2.35	$3.35	$1.15
OSCEOLA	$143.18	$49.07	$3.58	$1.23	$3.28	$1.12
GLADWIN	$124.59	$42.70	$3.03	$1.04	$3.16	$1.08
MANISTEE	$104.33	$35.76	$2.34	$0.80	$2.32	$0.79
CLARE	$150.50	$51.58	$3.51	$1.20	$2.68	$0.92
Group II	$148.37	$50.85	$4.25	$1.46	$3.38	$1.16
25,000-49,999						
MENOMINEE	$110.01	$37.70	$3.41	$1.17	$2.77	$0.95
MASON	$164.05	$56.22	$3.78	$1.30	$3.12	$1.07
IOSCO	$88.13	$30.20	$3.49	$1.20	$2.78	$0.95
HURON	$133.12	$45.62	$2.11	$0.72	$2.35	$0.81
MECOSTA	$112.30	$38.49	$2.45	$0.84	$1.82	$0.62
BRANCH	$116.17	$39.81	$4.09	$1.40	$2.81	$0.96
GRATIOT	$101.62	$34.83	$3.10	$1.06	$2.15	$0.74
HILLSDALE	$108.72	$32.69	$2.93	$1.01	$2.40	$0.82
CASS	$107.16	$36.72	$2.11	$0.72	$2.60	$0.89
Group III	$114.34	$39.18	$2.98	$1.02	$2.50	$0.86
50,000-99,999						
IONIA	$80.75	$27.67	$2.38	$0.82	$1.58	$0.54
TUSCOLA	$82.44	$22.77	$1.89	$0.65	$1.57	$0.54
GRAND TRAVERSE	$155.58	$53.32	$3.46	$1.18	$2.63	$0.90
VAN BUREN	$86.12	$29.51	$2.51	$0.86	$1.40	$0.48
LAPEER	$118.76	$40.70	$2.60	$0.89	$1.59	$0.54
MIDLAND	$139.35	$47.76	$4.50	$1.54	$2.76	$0.94
LENAWEE	$104.35	$35.76	$1.81	$0.62	$1.50	$0.52
Group IV	$110.61	$37.90	$2.74	$0.94	$1.86	$0.64

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COUNTY GF REVENUE AND EXPENDITURES
(Per Capita)

COUNTY	Total Nominal	Total Real	Clerk Nominal	Clerk Real	Treasurer Nominal	Treasurer Real
100,000-199,999						
LIVINGSTON	$137.55	$47.14	$2.79	$0.96	$1.63	$0.56
MONROE	$139.25	$47.72	$2.46	$0.84	$1.86	$0.64
ST. CLAIR	$126.27	$43.27	$2.10	$0.72	$1.76	$0.60
MUSKEGON	$95.99	$32.89	$1.63	$0.56	$1.80	$0.62
OTTAWA	$86.08	$29.50	$1.28	$0.44	$1.21	$0.41
Group V	$113.95	$39.05	$1.97	$0.67	$1.64	$0.56
200,000-499,999						
SAGINAW	$114.53	$39.25	$1.54	$0.53	$2.88	$0.99
INGHAM	$117.93	$40.42	$0.93	$0.32	$1.56	$0.53
KENT	$80.53	$27.60	$1.25	$0.43	$1.15	$0.39
Group VI	$99.02	$33.93	$1.23	$0.42	$1.66	$0.57
TOTAL	$112.12	$38.42	$2.25	$0.77	$2.02	$0.69

Source: FY65 Reports - Michigan Department of Treasury
* State and Local Government Price Deflator 1970 = 100.0
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COUNTY GF REVENUE AND EXPENDITURES
(Per Capita)

COUNTY	Reg Deeds Nominal	Reg Deeds Real	Dist Ct Nominal	Dist Ct Real	Sheriff Nominal	Sheriff Real
<14,999						
LUCE	**	**	$8.15	$2.79	$13.99	$4.79
MONTMORENCY	$4.05	$1.39	$7.87	$2.70	$46.46	$15.92
LAKE	**	**	$9.31	$3.19	$47.34	$16.22
ALGER	**	**	$6.94	$2.38	$24.28	$8.32
CRAWFORD	**	**	$7.84	$2.69	$64.10	$21.97
MACKINAC	$4.98	$1.71	$13.89	$4.76	$34.06	$11.67
BENZIE	$3.38	$1.16	$4.74	$1.63	$43.44	$14.89
PRESQUE ISLE	$3.53	$1.21	$5.24	$1.80	$34.08	$11.68
LEELANAU	$3.22	$1.10	$7.10	$2.43	$64.65	$22.16
Group I	$3.75	1.29	$7.67	$2.63	$45.44	$15.57
15,000-24,999						
OTSEGO	**	**	$11.93	$4.09	$51.88	$17.78
OGEMAW	$3.26	$1.12	$8.49	$2.91	$39.80	$13.64
GOGEBIC	**	**	$6.38	$2.19	$31.68	$10.86
OSCEOLA	$3.47	$1.19	$3.36	$1.15	$27.79	$9.53
GLADWIN	$3.27	$1.12	$6.32	$2.17	$29.35	$10.06
MANISTEE	$3.23	$1.11	$4.73	$1.62	$26.60	$9.11
CLARE	$3.37	$1.16	$7.14	$2.45	$26.46	$9.07
Group II	$3.32	$1.14	$6.68	$2.29	$32.26	$11.05
25,000-49,999						
MENOMINEE	$1.32	$0.45	$6.48	$2.22	$19.42	$6.66
MASON	$2.60	$0.89	$3.52	$1.21	$30.53	$10.46
IOSCO	$2.05	$0.70	$4.60	$1.57	$26.58	$9.11
HURON	$1.63	$0.56	$3.46	$1.18	$33.16	$11.36
MECOSTA	$1.37	$0.47	$3.30	$1.13	$22.96	$7.87
BRANCH	$1.93	$0.66	$9.64	$3.30	$29.90	$10.25
GRATIOT	$1.95	$0.67	$5.96	$2.04	$19.52	$6.69
HILLSDALE	$1.82	$0.63	$4.47	$1.53	$20.03	$6.86
CASS	$1.52	$0.52	$3.84	$1.31	$26.67	$9.14
Group III	$1.78	$0.61	$5.03	$1.72	$25.34	$8.69
50,000-99,999						
IONIA	$1.13	$0.39	$7.32	$2.51	$17.91	$6.14
TUSCOLA	$0.98	$0.34	$3.03	$1.04	$20.70	$7.09
GRAND TRAVERSE	$2.53	$0.87	$7.47	$2.56	$38.01	$13.03
VAN BUREN	$1.48	$0.51	$7.33	$2.51	$19.73	$6.76
LAPEER	$0.93	$0.32	$4.30	$1.47	$21.44	$7.35
MIDLAND	$2.18	$0.75	$5.62	$1.93	$34.42	$11.79
LENAWEE	$1.16	$0.40	$5.44	$1.86	$25.16	$8.62
Group IV	$1.48	$0.51	$5.75	$1.97	$25.57	$8.76

Appendix E.4

1985
COUNTY GF REVENUE AND EXPENDITURES
(Per Capita)

COUNTY	Reg Deeds Nominal	Reg Deeds Real	Dist Ct Nominal	Dist Ct Real	Sheriff Nominal	Sheriff Real
100,000-199,999						
LIVINGSTON	$1.60	$0.55	$7.85	$2.69	$24.49	$8.39
MONROE	$0.76	$0.26	$8.20	$2.81	$46.51	$15.94
ST. CLAIR	**	**	$5.63	$1.93	$26.41	$9.05
MUSKEGON	$0.96	$0.33	$6.28	$2.15	$22.67	$7.77
OTTAWA	$1.16	$0.40	$5.01	$1.72	$15.38	$5.27
Group V	$1.09	$0.37	$6.44	$2.21	$26.47	$9.07
200,000-499,999						
SAGINAW	$1.29	$0.44	$7.32	$2.51	$24.77	$8.49
INGHAM	$1.29	$0.44	$2.50	$0.86	$18.97	$6.50
KENT	$0.46	$0.16	$1.26	$0.43	$25.69	$8.81
Group VI	$0.89	$0.30	$3.01	$1.03	$23.56	$8.08
TOTAL	$1.34	$0.46	$4.97	$1.70	$26.04	$8.92

Source: FY65 Reports - Michigan Department of Treasury
* State and Local Government Price Deflator 1970 = 100.0
** Combined Clerk-Register of Deeds Office

Appendix E.4

1985
COUNTY GF REVENUE AND EXPENDITURES
(Per Capita)

COUNTY	Co Adm Nominal	Co Adm Real	Six Offices Nominal	Six Offices real
<14,999				
LUCE	$0.00	$0.00	$34.15	$11.70
MONTMORENCY	$4.00	$1.37	$73.49	$25.18
LAKE	$0.00	$0.00	$73.49	$25.19
ALGER	$0.00	$0.00	$47.25	$16.19
CRAWFORD	$0.00	$0.00	$86.42	$29.62
MACKINAC	$0.00	$0.00	$69.37	$23.77
BENZIE	$0.00	$0.00	$66.02	$22.62
PRESQUE ISLE	$0.00	$0.00	$51.56	$17.67
LEELANAU	$0.00	$0.00	$86.25	$29.56
Group I	$4.00	$1.37	$69.33	$23.76
15,000-24,999				
OTSEGO	$0.00	$0.00	$77.71	$26.63
OGEMAW	$0.00	$0.00	$59.27	$20.31
GOGEBIC	$3.28	$1.13	$51.55	$17.67
OSCEOLA	$0.00	$0.00	$41.48	$14.22
GLADWIN	$0.00	$0.00	$45.14	$15.47
MANISTEE	$1.29	$0.44	$40.51	$13.88
CLARE	$0.00	$0.00	$43.16	$14.79
Group II	$2.21	$0.76	$49.72	$17.04
25,000-49,999				
MENOMINEE	$0.00	$0.00	$33.41	$11.45
MASON	$1.05	$0.36	$44.60	$15.28
IOSCO	$1.51	$0.52	$41.01	$14.05
HURON	$0.00	$0.00	$42.70	$14.63
MECOSTA	$0.52	$0.18	$32.42	$11.11
BRANCH	$0.69	$0.24	$49.07	$16.82
GRATIOT	$0.00	$0.00	$32.68	$11.20
HILLSDALE	$0.00	$0.00	$31.65	$10.85
CASS	$0.00	$0.00	$36.74	$12.59
Group III	$1.25	$0.43	$38.00	$13.02
50,000-99,999				
IONIA	$0.62	$0.21	$30.95	$10.61
TUSCOLA	$0.00	$0.00	$28.17	$9.66
GRAND TRAVERSE	$4.24	$1.45	$58.34	$19.99
VAN BUREN	$0.00	$0.00	$32.45	$11.12
LAPEER	$0.94	$0.32	$31.80	$10.90
MIDLAND	$4.49	$1.54	$53.97	$18.50
LENAWEE	$2.75	$0.94	$37.83	$12.96
Group IV	$2.71	$0.93	$39.39	$13.50

Appendix E.4

1985
COUNTY GF REVENUE AND EXPENDITURES
(Per Capita)

COUNTY	Co Adm Nominal	Co Adm Real	Six Offices Nominal	Six Offices real
100,000-199,999				
LIVINGSTON	$0.00	$0.00	$38.35	$13.14
MONROE	$3.31	$1.13	$63.09	$21.62
ST. CLAIR	$3.10	$1.06	$38.99	$13.36
MUSKEGON	$4.06	$1.39	$37.40	$12.82
OTTAWA	$2.25	$0.77	$26.30	$9.01
Group V	$3.16	$1.08	$40.08	$13.74
200,000-499,999				
SAGINAW	$2.58	$0.88	$40.38	$13.84
INGHAM	$5.41	$1.85	$30.65	$10.50
KENT	$1.45	$0.50	$31.26	$10.71
Group VI	$2.84	$0.97	$33.19	$11.37
TOTAL	$2.78	$0.95	$38.67	$13.25

Source: FY65 Reports - Michigan Department of Treasury
* State and Local Government Price Deflator 1970 = 100.0
** Combined Clerk-Register of Deeds Office

Appendix E.4

1985
COUNTY GF REVENUE AND EXPENDITURES

COUNTY	Jail Nominal	Jail Real	JAIL AS A % SHRF EXP
<14,999			
LUCE	$46,293	$15,865	49.70%
MONTMORENCY	$33,065	$11,331	9.17%
LAKE	$233,222	$79,925	58.47%
ALGER	$136,680	$46,840	63.77%
CRAWFORD	$212,639	$72,871	33.76%
MACKINAC	$139,829	$47,919	40.10%
BENZIE	$137,296	$47,051	28.37%
PRESQUE ISLE	$146,134	$50,080	30.88%
LEELANAU	$269,512	$92,362	28.99%
Group I	$1,308,377	$448,381	34.08%
15,000-24,999			
OTSEGO	$311,925	$106,897	39.18%
OGEMAW	$221,547	$75,924	31.93%
GOGEBIC	$0	$0	0.00%
OSCEOLA	$0	$0	0.00%
GLADWIN	$83,574	$28,641	13.38%
MANISTEE	$169,555	$58,107	28.54%
CLARE	$141,791	$48,592	21.65%
Group II	$928,392	$318,160	27.60%
25,000-49,999			
MENOMINEE	$132,935	$45,557	26.35%
MASON	$0	$0	0.00%
IOSCO	$291,323	$99,837	36.25%
HURON	$27,560	$9,445	2.31%
MECOSTA	$0	$0	0.00%
BRANCH	$500,427	$171,497	43.24%
GRATIOT	$338,210	$115,905	43.67%
HILLSDALE	$126,886	$43,484	15.20%
CASS	$195,436	$66,976	15.33%
Group III	$1,612,777	$552,699	19.66%
50,000-99,999			
IONIA	$291,132	$99,771	31.03%
TUSCOLA	$0	$0	0.00%
GRAND TRAVERSE	$809,779	$277,512	37.35%
VAN BUREN	$477,187	$163,532	36.35%
LAPEER	$64,235	$22,013	4.34%
MIDLAND	$749,810	$256,960	28.81%
LENAWEE	$781,028	$267,659	35.20%
Group IV	$3,173,171	$1,087,447	34.27%

Appendix E.4

1985
COUNTY GF REVENUE AND EXPENDITURES

COUNTY	Jail Nominal	Jail Real	JAIL AS A % SHRF EXP
100,000-199,999			
LIVINGSTON	na	na	na
MONROE	$1,934,789	$663,053	31.76%
ST. CLAIR	$1,490,709	$510,867	40.92%
MUSKEGON	$1,954,271	$669,730	55.36%
OTTAWA	$598,953	$205,261	23.65%
Group V	$5,978,722	$2,048,911	37.84%
200,000-499,999			
SAGINAW	$2,062,828	$706,932	38.01%
INGHAM	$3,184,436	$1,091,308	61.80%
KENT	$6,836,837	$2,342,987	57.63%
Group VI	$12,084,101	$4,141,227	53.84%
TOTAL	$25,085,540	$8,596,827	40.98%

Source: FY65 Reports - Michigan Department of Treasury
* State and Local Government Price Deflator 1970 = 100.0
** Combined Clerk-Register of Deeds Office

Appendix E.4

1985
COUNTY GF REVENUE AND EXPENDITURES

COUNTY	Clerk	Treasurer	Reg Deeds	Dist Ct	Sheriff	Co Adm
<14,999						
LUCE	5.9%	4.4%	**	6.9%	11.9%	0.0%
MONTMORENCY	2.8%	2.9%	2.1%	4.1%	24.0%	2.1%
LAKE	4.3%	3.8%	**	4.5%	22.7%	0.0%
ALGER	6.3%	3.1%	**	4.0%	14.1%	0.0%
CRAWFORD	4.2%	2.2%	**	3.5%	28.3%	0.0%
MACKINAC	5.1%	3.1%	2.5%	7.0%	17.1%	0.0%
BENZIE	2.6%	5.5%	1.9%	2.7%	24.3%	0.0%
PRESQUE ISLE	3.4%	3.0%	2.6%	3.9%	25.1%	0.0%
LEELANAU	3.4%	2.7%	1.7%	3.8%	34.9%	0.0%
Group I	4.0%	3.2%	2.1%	4.2%	24.7%	2.1%
15,000-24,999						
OTSEGO	3.8%	2.8%	**	5.6%	24.5%	0.0%
OGEMAW	2.0%	2.0%	1.7%	4.5%	21.1%	0.0%
GOGEBIC	4.9%	2.4%	**	4.5%	22.5%	2.3%
OSCEOLA	2.5%	2.3%	2.4%	2.3%	19.4%	0.0%
GLADWIN	2.4%	2.5%	2.6%	5.1%	23.6%	0.0%
MANISTEE	2.2%	2.2%	3.1%	4.5%	25.5%	1.2%
CLARE	2.3%	1.8%	2.2%	4.7%	17.6%	0.0%
Group II	2.9%	2.3%	2.4%	4.5%	21.7%	1.8%
25,000-49,999						
MENOMINEE	3.1%	2.5%	1.2%	5.9%	17.7%	0.0%
MASON	2.3%	1.9%	1.6%	2.1%	18.6%	0.6%
IOSCO	4.0%	3.2%	2.3%	5.2%	30.2%	1.7%
HURON	1.6%	1.8%	1.2%	2.6%	24.9%	0.0%
MECOSTA	2.2%	1.6%	1.2%	2.9%	20.4%	0.5%
BRANCH	3.5%	2.4%	1.7%	8.3%	25.7%	0.6%
GRATIOT	3.1%	2.1%	1.9%	5.9%	19.2%	0.0%
HILLSDALE	2.7%	2.2%	1.7%	4.1%	18.4%	0.0%
CASS	2.0%	2.4%	1.4%	3.6%	24.9%	0.0%
Group III	2.6%	2.2%	1.6%	4.4%	22.2%	0.6%
50,000-99,999						
IONIA	2.9%	2.0%	1.4%	9.1%	22.2%	0.8%
TUSCOLA	2.3%	1.9%	1.2%	3.7%	25.1%	0.0%
GRAND TRAVERSE	2.2%	1.7%	1.6%	4.8%	24.4%	2.7%
VAN BUREN	2.9%	1.6%	1.7%	8.5%	22.9%	0.0%
LAPEER	2.2%	1.3%	0.8%	3.6%	18.1%	0.8%
MIDLAND	3.2%	2.0%	1.6%	4.0%	24.7%	3.2%
LENAWEE	1.7%	1.4%	1.1%	5.2%	24.1%	2.6%
Group IV	2.5%	1.7%	1.3%	5.2%	23.1%	2.2%

Appendix E.4

1985
COUNTY GF REVENUE AND EXPENDITURES

COUNTY	Clerk	Treasurer	Reg Deeds	Dist Ct	Sheriff	Co Adm
100,000-199,999						
LIVINGSTON	2.0%	1.2%	1.2%	5.7%	17.8%	0.0%
MONROE	1.8%	1.3%	0.5%	5.9%	33.4%	2.4%
ST. CLAIR	1.7%	1.4%	**	4.5%	20.9%	2.5%
MUSKEGON	1.7%	1.9%	1.0%	6.5%	23.6%	4.2%
OTTAWA	1.5%	1.4%	1.3%	5.8%	17.9%	2.6%
Group V	1.7%	1.4%	1.0%	5.7%	23.2%	2.9%
200,000-499,999						
SAGINAW	1.3%	2.5%	1.1%	6.4%	21.6%	2.3%
INGHAM	0.8%	1.3%	1.1%	2.1%	16.1%	4.6%
KENT	1.5%	1.4%	0.6%	1.6%	31.9%	1.8%
Group VI	1.2%	1.7%	0.9%	3.0%	23.8%	2.9%
TOTAL	2.0%	1.8%	1.1%	4.4%	23.2%	1.9%

Source: FY65 Reports - Michigan Department of Treasury
* State and Local Government Price Deflator 1970 = 100.0
** Combined Clerk-Register of Deeds Office

APPENDIX E.5

1987
COUNTY GF REVENUE AND EXPENDITURES

COUNTY	Revenue Nominal	Revenue Real	Expenditures Nominal	Expenditures Real
<14,999				
LUCE	$1,069,759	$339,822	$978,558	$310,851
MONTMORENCY	$1,638,089	$520,359	$1,572,485	$499,519
LAKE	$1,994,850	$633,688	$1,936,130	$615,035
ALGER	$1,544,913	$490,760	$1,543,222	$490,223
CRAWFORD	$2,518,083	$799,899	$2,600,426	$826,057
MACKINAC	$1,908,472	$606,249	$1,948,721	$619,035
BENZIE	$2,154,726	$684,475	$2,131,522	$677,104
PRESQUE ISLE	$2,120,602	$673,635	$1,912,311	$607,469
LEELANAU	$3,160,093	$1,003,841	$3,358,849	$1,066,979
Group I	$18,109,587	$5,752,728	$17,982,224	$5,712,269
15,000-24,999				
OTSEGO	$3,837,897	$1,219,154	$3,900,807	$1,239,138
OGEMAW	$3,274,741	$1,040,261	$3,123,298	$992,153
GOGEBIC	$2,673,100	$849,142	$2,687,628	$853,757
OSCEOLA	$2,977,282	$945,769	$3,047,213	$967,984
GLADWIN	$2,584,654	$821,046	$2,647,596	$841,041
MANISTEE	$3,305,949	$1,050,174	$3,304,390	$1,049,679
CLARE	$3,834,579	$1,218,100	$3,773,887	$1,198,821
Group II	$18,653,623	$5,925,547	$18,710,932	$5,943,752
25,000-49,999				
MENOMINEE	$3,091,015	$981,898	$3,044,421	$967,097
MASON	$4,530,269	$1,439,094	$4,406,996	$1,399,935
IOSCO	$3,507,565	$1,114,220	$3,481,294	$1,105,875
HURON	$5,909,807	$1,877,321	$6,075,771	$1,930,042
MECOSTA	$4,410,288	$1,400,981	$4,648,823	$1,476,754
BRANCH	$4,634,619	$1,472,242	$4,942,908	$1,570,174
GRATIOT	$4,615,517	$1,466,174	$3,507,134	$1,114,083
HILLSDALE	$4,427,738	$1,406,524	$4,303,716	$1,367,127
CASS	$4,881,699	$1,550,730	$4,113,401	$1,306,671
Group III	$40,008,517	$12,709,186	$38,524,464	$12,237,759
50,000-99,999				
IONIA	$4,955,354	$1,574,128	$4,660,633	$1,480,506
TUSCOLA	$5,113,577	$1,624,389	$5,331,708	$1,693,681
GRAND TRAVERSE	$10,094,047	$3,206,495	$10,178,654	$3,233,372
VAN BUREN	$7,044,512	$2,237,774	$7,255,641	$2,304,841
LAPEER	$8,479,594	$2,693,645	$8,855,129	$2,812,938
MIDLAND	$10,680,266	$3,392,715	$10,340,511	$3,284,787
LENAWEE	$10,837,079	$3,442,528	$10,767,911	$3,420,556
Group IV	$57,204,429	$18,171,674	$57,390,187	$18,230,682

Appendix E.5

1987
COUNTY GF REVENUE AND EXPENDITURES

COUNTY	Revenue Nominal	Revenue Real	Expenditures Nominal	Expenditures Real
100,000-199,999				
LIVINGSTON	$14,019,604	$4,453,496	$13,436,427	$4,268,242
MONROE	$19,954,422	$6,338,762	$19,347,788	$6,146,057
ST. CLAIR	$20,606,514	$6,545,907	$21,019,053	$6,676,955
MUSKEGON	$17,185,584	$5,459,207	$16,610,328	$5,276,470
OTTAWA	$17,722,716	$5,629,834	$12,829,865	$4,075,561
Group V	$89,488,840	$28,427,205	$83,243,461	$26,443,285
200,000-499,999				
SAGINAW	$26,501,931	$8,418,657	$25,346,161	$8,051,512
INGHAM	$31,214,735	$9,915,735	$31,375,338	$9,966,753
KENT	$50,605,588	$16,075,473	$45,103,912	$14,327,799
Group VI	$108,322,254	$34,409,865	$101,825,411	$32,346,064
TOTAL	$331,787,250	$105,396,204	$317,676,679	$100,913,812

Source: FY65 Reports 1987 - Michigan Department of Treasury
* State and Local Government Price Deflator 1970 = 100.0
** Combined Clerk-Register of Deeds Office

Appendix E.5

1987
COUNTY GF REVENUE AND EXPENDITURES

COUNTY	Popl'n	Clerk Nominal	Clerk Real	Treasurer Nominal	Treasurer Real
<14,999					
LUCE	5,700	$59,901	$19,028	$42,684	$13,559
MONTMORENCY	8,100	$45,765	$14,538	$48,082	$15,274
LAKE	8,700	$61,773		$70,626	$22,435
ALGER	8,600	$108,186	$34,367	$53,218	$16,905
CRAWFORD	10,400	$102,514	$32,565	$71,343	$22,663
MACKINAC	10,400	$101,866	$32,359	$64,152	$20,379
BENZIE	11,400	$58,913	$18,714	$83,617	$26,562
PRESQUE ISLE	13,900	$65,179	$20,705	$59,335	$18,848
LEELANAU	15,200	$76,643	$24,347	$72,946	$23,172
Group I	92,400	$680,740	$196,622	$566,003	$179,798
15,000-24,999					
OTSEGO	16,200	$131,388	$41,737	$91,619	$29,104
OGEMAW	17,900	$72,206	$22,937	$77,389	$24,584
GOGEBIC	18,300	$135,859	$43,157	$67,162	$21,335
OSCEOLA	20,700	$65,826	$20,910	$73,917	$23,481
GLADWIN	22,200	$60,626	$19,259	$76,413	$24,274
MANISTEE	22,000	$0	$0	$0	$0
CLARE	22,500	$99,751	$31,687	$87,194	$27,698
Group II	117,300	$465,905	$148,000	$386,500	$122,776
25,000-49,999					
MENOMINEE	25,700	$122,095	$38,785	$74,132	$23,549
MASON	25,900	$111,249	$35,340	$90,602	$28,781
IOSCO	30,200	$114,864	$36,488	$87,746	$27,874
HURON	36,300	$80,775	$25,659	$90,281	$28,679
MECOSTA	38,200	$104,658	$33,246	$73,435	$23,328
BRANCH	39,800	$141,877	$45,069	$100,004	$31,767
GRATIOT	38,900	$134,102	$42,599	$96,960	$30,801
HILLSDALE	42,800	$0	$0	$0	$0
CASS	48,300	$90,043	$28,603	$123,777	$39,319
Group III	326,100	$899,663	$285,789	$736,937	$234,097
50,000-99,999					
IONIA	54,700	$127,496	$40,501	$89,367	$28,389
TUSCOLA	55,600	$101,688	$32,302	$109,506	$34,786
GRAND TRAVERSE	61,000	$218,504	$69,410	$165,908	$52,703
VAN BUREN	67,800	$189,612	$60,233	$79,079	$25,120
LAPEER	72,300	$191,366	$60,790	$87,378	$27,757
MIDLAND	73,300	$349,739	$111,099	$205,492	$65,277
LENAWEE	89,300	$166,889	$53,014	$138,444	$43,978
Group IV	474,000	$1,345,294	$427,349	$875,174	$278,010

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1987
COUNTY GF REVENUE AND EXPENDITURES

COUNTY	Popl'n	Clerk Nominal	Clerk Real	Treasurer Nominal	Treasurer Real
100,000-199,999					
LIVINGSTON	108,500	$328,969	$104,501	$208,475	$66,225
MONROE	134,100	$337,649	$107,258	$239,214	$75,989
ST. CLAIR	142,400	$317,530	$100,867	$282,089	$89,609
MUSKEGON	158,700	$287,029	$91,178	$324,959	$103,227
OTTAWA	175,000	$277,565	$88,172	$251,917	$80.024
Group V	718,700	$1,548,742	$491,976	$1,306,654	$415,074
200,000-499,999					
SAGINAW	216,300	$325,373	$103,359	$376,588	$119,628
INGHAM	279,600	$267,029	$84,825	$527,962	$167,713
KENT	482,000	$703,663	$223,527	$609,239	$193,532
Group VI	977,900	$1,296,065	$411,711	$1,513,789	$480,873
TOTAL	2,706,400	$6,236,409	$1,961,447	$5,385,057	$1,710,628

Source: FY65 Reports 1987 - Michigan Department of Treasury
* State and Local Government Price Deflator 1970 = 100.0
** Combined Clerk-Register of Deeds Office

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1987
COUNTY GF REVENUE AND EXPENDITURES

COUNTY	Reg Deeds Nominal	Reg Deeds Real	Dist Ct Nominal	Dist Ct Real
<14,999				
LUCE	**	**	$76,416	$24,274
MONTMORENCY	$38,432	$12,208	$64,480	$20,483
LAKE	**	**	$65,989	$20,962
ALGER	**	**	$66,867	$21,241
CRAWFORD	**	**	$95,586	$30,364
MACKINAC	$52,929	$16,814	$138,143	$43,883
BENZIE	$45,014	$14,299	$60,803	$19,315
PRESQUE ISLE	$54,754	$17,393	$72,844	$23,140
LEELANAU	$52,242	$16,595	$119,875	$38,080
Group I	$243,371	$77,310	$761,003	$241,742
15,000-24,999				
OTSEGO	**	**	$224,408	$71,286
OGEMAW	$65,323	$20,751	$174,170	$55,327
GOGEBIC	**	**	$115,255	$36,612
OSCEOLA	$83,766	$26,609	$80,764	$25,656
GLADWIN	$82,388	$26,172	$166,548	$52,906
MANISTEE	$0	$0	$0	$0
CLARE	$95,305	$30,275	$193,195	$61,371
Group II	$231,477	$73,531	$761,145	$241,787
25,000-49,999				
MENOMINEE	**	**	$170,221	$54,073
MASON	$70,537	$22,407	$106,395	$33,798
IOSCO	$68,210	$21,668	$214,470	$68,129
HURON	$64,693	$20,551	$157,462	$50,020
MECOSTA	$65,245	$20,726	$170,160	$54,053
BRANCH	$68,266	$21,686	$351,669	$111,712
GRATIOT	$23,625	$7,505	$256,088	$81,349
HILLSDALE	$0	$0	$0	$0
CASS	$64,996	$20,647	$235,759	$74,892
Group III	$425,572	$135,188	$1,662,224	$528,025
50,000-99,999				
IONIA	$81,587	$25,917	$389,720	$123,799
TUSCOLA	$60,188	$19,119	$177,797	$56,479
GRAND TRAVERSE	$185,582	$58,952	$546,527	$173,611
VAN BUREN	$100,133	$31,808	$571,510	$181,547
LAPEER	$107,252	$34,070	$311,854	$99,064
MIDLAND	$173,931	$55,251	$500,959	$159,136
LENAWEE	$117,492	$37,323	$561,116	$178,245
Group IV	$826,165	$262,441	$3,059,483	$971,882

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1987
COUNTY GF REVENUE AND EXPENDITURES

COUNTY	Reg Deeds Nominal	Reg Deeds Real	Dist Ct Nominal	Dist Ct Real
100,000-199,999				
LIVINGSTON	$212,674	$67,558	$959,734	$304,871
MONROE	$116,578	$37,032	$1,325,190	$420,963
ST. CLAIR	**	**	$1,063,403	$337,803
MUSKEGON	$204,279	$64,892	$1,106,341	$351,443
OTTAWA	$249,961	$79,403	$1,156,563	$367,396
Group V	$783,492	$248,886	$5,611,231	$1,782,475
200,000-499,999				
SAGINAW	$273,027	$86,730	$1,892,269	$601,102
INGHAM	$388,327	$123,357	$736,052	$233,816
KENT	$262,586	$83,414	$846,395	$268,868
Group VI	$923,940	$293,501	$3,474,716	$1,103,785
TOTAL	$3,434,017	$1,090,857	$15,329,802	$4.869,696

Source: FY65 Reports 1987 - Michigan Department of Treasury
* State and Local Government Price Deflator 1970 = 100.0
** Combined Clerk-Register of Deeds Office

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1987
COUNTY GF REVENUE AND EXPENDITURES

COUNTY	Sheriff Nominal	Sheriff Real	Co Adm Nominal	Co Adm Real
<14,999				
LUCE	$107,845	$34,258	$0	$0
MONTMORENCY	$393,739	$125,076	$0	$0
LAKE	$410,984	$130,554	$0	$0
ALGER	$230,203	$73,127	$0	$0
CRAWFORD	$687,149	$218,281	$0	$0
MACKINAC	$367,935	$116,879	$0	$0
BENZIE	$554,272	$176,071	$0	$0
PRESQUE ISLE	$523,810	$166,395	$0	$0
LEELANAU	$992,483	$315,274	$49,981	$15,877
Group I	$4,268,420	$1,355,915	$49,981	$15,877
15,000-24,999				
OTSEGO	$1,081,063	$343,413	$0	$0
OGEMAW	$669,912	$212,806	$0	$0
GOGEBIC	$591,167	$187,791	$63,238	$20,088
OSCEOLA	$604,021	$191,875	$0	$0
GLADWIN	$657,107	$208,738	$0	$0
MANISTEE	$0	$0	$0	$0
CLARE	$783,875	$249,007	na	na
Group II	$3,603,270	$1,144,622	$63,238	$20,088
25,000-49,999				
MENOMINEE	$478,857	$152,115	$0	$0
MASON	$876,689	$278,491	na	na
IOSCO	$849,445	$269,836	$53,029	$16,845
HURON	$1,420,397	$451,206	$0	$0
MECOSTA	$1,224,442	$388,959	na	na
BRANCH	$1,235,193	$392,374	na	na
GRATIOT	$876,776	$278,518	$0	$0
HILLSDALE	$0	$0	$0	$0
CASS	$1,201,242	$381,589	$69,381	$22,040
Group III	$8,163,041	$2,593,088	$122,410	$38,885
50,000-99,999				
IONIA	$1,074,989	$341,483	na	na
TUSCOLA	$1,159,488	$368,325	$69,218	$21,988
GRAND TRAVERSE	$3,095,015	$983,169	$101,581	$32,268
VAN BUREN	$1,471,740	$467,516	$108,453	$34,451
LAPEER	$1,549,596	$492,248	na	na
MIDLAND	$2,731,124	$867,574	$337,153	$107,101
LENAWEE	$2,451,639	$778,793	$185,872	$59,044
Group IV	$13,533,591	$4,299,108	$802,277	$254,853

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1987
COUNTY GF REVENUE AND EXPENDITURES

COUNTY	Sheriff Nominal	Sheriff Real	Co Adm Nominal	Co Adm Real
100,000-199,999				
LIVINGSTON	$2,831,491	$899,457	$0	$0
MONROE	$5,969,991	$1,896,439	$536,129	$170,308
ST. CLAIR	$4,131,857	$1,312,534	$357,359	$113,519
MUSKEGON	$4,053,636	$1,287,686	$284,952	$90,518
OTTAWA	$3,402,962	$1,080,992	$98,334	$31,237
Group V	$20,389,937	$6,477,108	$1,276,774	$405,583
200,000-499,999				
SAGINAW	$4,737,125	$1,504,805	$111,746	$35,497
INGHAM	$7,298,349	$2,318,408	$368,292	$116,992
KENT	$13,340,180	$4,237,668	$786,703	$249,906
Group VI	$25,375,654	$8,060,881	$1,266,741	$402,395
TOTAL	$75,333,913	$23,930,722	$3,581,421	$1,137,681

Source: FY65 Reports 1987 - Michigan Department of Treasury
* State and Local Government Price Deflator 1970 = 100.0
** Combined Clerk-Register of Deeds Office

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1987
COUNTY GF REVENUE AND EXPENDITURES

COUNTY	Six Offices Nominal	Six Offices Real
<14,999		
LUCE	$286,846	$91,120
MONTMORENCY	$590,498	$187,579
LAKE	$609,372	$173,951
ALGER	$458,474	$145,640
CRAWFORD	$956,592	$303,873
MACKINAC	$725,025	$230,313
BENZIE	$802,619	$254,962
PRESQUE ISLE	$775,922	$246,481
LEELANAU	$1,364,170	$433,345
Group I	$6,569,518	$2,067,263
15,000-24,999		
OTSEGO	$1,528,478	$485,539
OGEMAW	$1,059,000	$336,404
GOGEBIC	$972,681	$308,984
OSCEOLA	$908,294	$288,530
GLADWIN	$1,043,082	$331,348
MANISTEE	$0	$0
CLARE	$1,259,320	$400,038
Group II	$5,511,535	$1,750,805
25,000-49,999		
MENOMINEE	$845,305	$268,521
MASON	$1,255,472	$398,816
IOSCO	$1,387,764	$440,840
HURON	$1,813,608	$576,114
MECOSTA	$1,637,940	$520,311
BRANCH	$1,897,009	$602,608
GRATIOT	$1,387,551	$440,772
HILLSDALE	$0	$0
CASS	$1,785,198	$567,090
Group III	$12,009,847	$3,815,072
50,000-99,999		
IONIA	$1,763,159	$560,089
TUSCOLA	$1,677,885	$533,000
GRAND TRAVERSE	$4,313,117	$1,370,113
VAN BUREN	$2,520,527	$800,676
LAPEER	$2,247,446	$713,928
MIDLAND	$4,298,398	$1,365,438
LENAWEE	$3,621,452	$1,150,398
Group IV	$20,441,984	$6,493,642

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1987
COUNTY GF REVENUE AND EXPENDITURES

COUNTY	Six Offices Nominal	Six Offices Real
100,000-199,999		
LIVINGSTON	$4,541,343	$1,442,612
MONROE	$8,524,751	$2,707,990
ST. CLAIR	$6,152,238	$1,954,332
MUSKEGON	$6,261,196	$1,988,944
OTTAWA	$5,437,302	$1,727,224
Group V	$30,916,830	$9,821,102
200,000-499,999		
SAGINAW	$7,716,128	$2,451,121
INGHAM	$9,586,011	$3,045,111
KENT	$16,548,766	$5,256,914
Group VI	$33,850,905	$10,753,146
TOTAL	$109,300,619	$34,701,031

Source: FY65 Reports 1987 - Michigan Department of Treasury
* State and Local Government Price Deflator 1970 = 100.0
** Combined Clerk-Register of Deeds Office

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1987
COUNTY GF REVENUE AND EXPENDITURES
(Per Capita)

COUNTY	Total Nominal	Total Real	Clerk Nominal	Clerk Real	Treasurer Nominal	Treasurer Real
<14,999						
LUCE	$171.68	$54.54	$10.51	$3.34	$7.49	$2.38
MONTMORENCY	$194.13	$61.67	$5.65	$1.79	$5.94	$1.89
LAKE	$222.54	$70.69	$7.10	$0.00	$8.12	$2.58
ALGER	$179.44	$57.00	$12.58	$4.00	$6.19	$1.97
CRAWFORD	$250.04	$79.43	$9.86	$3.13	$6.86	$2.18
MACKINAC	$187.38	$59.52	$9.79	$3.11	$6.17	$1.96
BENZIE	$186.98	$59.40	$5.17	$1.64	$7.33	$2.33
PRESQUE ISLE	$137.58	$43.70	$4.69	$1.49	$4.27	$1.36
LEELANAU	$220.98	$70.20	$5.04	$1.60	$4.80	$1.52
Group I	$194.61	$61.82	$7.37	$2.13	$6.13	$1.95
15,000-24,999						
OTSEGO	$240.79	$76.49	$8.11	$2.58	$5.66	$1.80
OGEMAW	$174.49	$55.43	$4.03	$1.28	$4.32	$1.37
GOGEBIC	$146.86	$46.65	$7.42	$2.36	$3.67	$1.17
OSCEOLA	$147.21	$46.76	$3.18	$1.01	$3.57	$1.13
GLADWIN	$119.26	$37.88	$2.73	$0.87	$3.44	$1.09
MANISTEE	$150.20	$47.71	$0.00	$0.00	$0.00	$0.00
CLARE	$167.73	$53.28	$4.43	$1.41	$3.88	$1.23
Group II	$159.51	$50.67	$4.89	$1.55	$4.06	$1.29
25,000-49,999						
MENOMINEE	$118.46	$37.63	$4.75	$1.51	$2.88	$0.92
MASON	$170.15	$54.05	$4.30	$1.36	$3.50	$1.11
IOSCO	$115.27	$36.62	$3.80	$1.21	$2.91	$0.92
HURON	$167.38	$53.17	$2.23	$0.71	$2.49	$0.79
MECOSTA	$121.70	$38.66	$2.74	$0.87	$1.92	$0.61
BRANCH	$124.19	$39.45	$3.56	$1.13	$2.51	$0.80
GRATIOT	$90.16	$28.64	$3.45	$1.10	$2.49	$0.79
HILLSDALE	$100.55	$31.94	$0	$0	$0	$0
CASS	$85.16	$27.05	$1.86	$0.59	$2.56	$0.81
Group III	$118.14	$37.53	$3.18	$1.01	$2.60	$0.83
50,000-99,999						
IONIA	$85.20	$27.07	$2.33	$0.74	$1.63	$0.52
TUSCOLA	$95.89	$30.46	$1.83	$0.58	$1.97	$0.63
GRAND TRAVERSE	$166.86	$53.01	$3.58	$1.14	$2.72	$0.86
VAN BUREN	$107.02	$33.99	$2.80	$0.89	$1.17	$0.37
LAPEER	$122.48	$38.91	$2.65	$0.84	$1.21	$0.38
MIDLAND	$141.07	$44.81	$4.77	$1.52	$2.80	$0.89
LENAWEE	$120.58	$38.30	$1.87	$0.59	$1.55	$0.49
Group IV	$121.08	$38.46	$2.84	$0.90	$1.85	$0.59

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1987
COUNTY GF REVENUE AND EXPENDITURES
(Per Capita)

COUNTY	Total Nominal	Total Real	Clerk Nominal	Clerk Real	Treasurer Nominal	Treasurer Real
100,000-199,999						
LIVINGSTON	$123.84	$39.34	$3.03	$0.96	$1.92	$0.61
MONROE	$144.28	$45.83	$2.52	$0.80	$1.78	$0.57
ST. CLAIR	$147.61	$46.89	$2.23	$0.71	$1.98	$0.63
MUSKEGON	$104.66	$33.25	$1.81	$0.57	$2.05	$0.65
OTTAWA	$73.31	$23.29	$1.59	$0.50	$1.44	$0.46
Group V	$115.83	$36.79	$2.15	$0.68	$1.82	$0.58
200,000-499,999						
SAGINAW	$117.18	$37.22	$1.50	$0.48	$1.74	$0.55
INGHAM	$112.22	$35.65	$0.96	$0.30	$1.89	$0.60
KENT	$93.58	$29.73	$1.46	$0.46	$1.26	$0.40
Group VI	$104.13	$33.08	$1.33	$0.42	$1.55	$0.49
TOTAL	$117.38	$37.29	$2.36	$0.75	$2.04	$0.65

Source: FY65 Reports 1987 - Michigan Department of Treasury
* State and Local Government Price Deflator 1970 = 100.0
** Combined Clerk-Register of Deeds Office

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1987
COUNTY GF REVENUE AND EXPENDITURES
(Per Capita)

COUNTY	Reg Deeds Nominal	Reg Deeds Real	Dist Ct Nominal	Dist Ct Real	Sheriff Nominal	Sheriff Real
<14,999						
LUCE	**	**	$13.41	$4.26	$18.92	$6.01
MONTMORENCY	$4.74	$1.51	$7.96	$2.53	$48.61	$15.44
LAKE	**	**	$7.58	$2.41	$47.24	$15.01
ALGER	**	**	$7.78	$2.47	$26.77	$8.50
CRAWFORD	**	**	$9.19	$2.92	$66.07	$20.99
MACKINAC	$5.09	$1.62	$13.28	$4.22	$35.38	$11.24
BENZIE	$3.95	$1.25	$5.33	$1.69	$48.62	$15.44
PRESQUE ISLE	$3.94	$1.25	$5.24	$1.66	$37.68	$11.97
LEELANAU	$3.44	$1.09	$7.89	$2.51	$65.29	$20.74
Group I	$3.76	$1.31	$8.24	$2.62	$46.20	$14.67
15,000-24,999						
OTSEGO	**	**	$13.85	$4.40	$66.73	$21.20
OGEMAW	$3.65	$1.16	$9.73	$3.09	$37.43	$11.89
GOGEBIC	**	**	$6.30	$2.00	$32.30	$10.26
OSCEOLA	$4.05	$1.29	$3.90	$1.24	$29.18	$9.27
GLADWIN	$3.71	$1.18	$7.50	$2.38	$29.60	$9.40
MANISTEE	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
CLARE	$4.24	$1.35	$8.59	$2.73	$34.84	$11.07
Group II	$2.80	$0.89	$6.49	$2.06	$30.72	$9.76
25,000-49,999						
MENOMINEE	$0.00	$0.00	$6.62	$2.10	$18.63	$5.92
MASON	$2.72	$0.87	$4.11	$1.30	$33.85	$10.75
IOSCO	$2.26	$0.72	$7.10	$2.26	$28.13	$8.93
HURON	$1.78	$0.57	$4.34	$1.38	$39.13	$12.43
MECOSTA	$1.71	$0.54	$4.45	$1.42	$32.05	$10.18
BRANCH	$1.72	$0.54	$8.84	$2.81	$31.04	$9.86
GRATIOT	$0.61	$0.19	$6.58	$2.09	$22.54	$7.16
HILLSDALE	$0	$0	$0	$0	$0	$0
CASS	$1.35	$0.43	$4.88	$1.55	$24.87	$7.90
Group III	$1.31	$0.41	$5.10	$1.62	$25.03	$7.95
50,000-99,999						
IONIA	$1.49	$0.47	$7.12	$2.26	$19.65	$6.24
TUSCOLA	$1.08	$0.34	$3.20	$1.02	$20.85	$6.62
GRAND TRAVERSE	$3.04	$0.97	$8.96	$2.85	$50.74	$16.12
VAN BUREN	$1.48	$0.47	$8.43	$2.68	$21.71	$6.90
LAPEER	$1.48	$0.47	$4.31	$1.37	$21.43	$6.81
MIDLAND	$2.37	$0.75	$6.83	$2.17	$37.26	$11.84
LENAWEE	$1.32	$0.42	$6.28	$2.00	$27.45	$8.72
Group IV	$1.74	$0.55	$6.45	$2.05	$28.55	$9.07

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1987
COUNTY GF REVENUE AND EXPENDITURES
(Per Capita)

COUNTY	Reg Deeds Nominal	Reg Deeds Real	Dist Ct Nominal	Dist Ct Real	Sheriff Nominal	Sheriff Real
100,000-199,999						
LIVINGSTON	$1.96	$0.62	$8.85	$2.81	$26.10	$8.29
MONROE	$0.87	$0.28	$9.88	$3.14	$44.52	$14.14
ST. CLAIR	**	**	$7.47	$2.37	$29.02	$9.22
MUSKEGON	$1.29	$0.41	$6.97	$2.21	$25.54	$8.11
OTTAWA	$1.43	$0.45	$6.61	$2.10	$19.45	$6.18
Group V	$1.36	$1.36	$7.81	$2.48	$28.37	$9.01
200,000-499,999						
SAGINAW	$1.26	$0.40	$8.75	$2.78	$21.90	$6.96
INGHAM	$1.39	$0.44	$2.63	$0.84	$26.10	$8.29
KENT	$0.54	$0.17	$1.76	$0.56	$27.68	$8.79
Group VI	$0.94	$0.30	$3.55	$1.13	$25.95	$8.24
TOTAL	$1.38	$0.43	$5.66	$1.80	$27.84	$8.84

Source: FY65 Reports 1987 - Michigan Department of Treasury
* State and Local Government Price Deflator 1970 = 100.0
** Combined Clerk-Register of Deeds Office

Appendix E.5

1987
COUNTY GF REVENUE AND EXPENDITURES
(Per Capita)

COUNTY	Co Adm Nominal	Co Adm Real	Six Offices Nominal	Six Offices real
<14,999				
LUCE	$0.00	$0.00	$50.32	$15.99
MONTMORENCY	$0.00	$0.00	$72.90	$23.16
LAKE	$0.00	$0.00	$70.04	$19.99
ALGER	$0.00	$0.00	$53.31	$16.93
CRAWFORD	$0.00	$0.00	$91.98	$29.22
MACKINAC	$0.00	$0.00	$69.71	$22.15
BENZIE	$0.00	$0.00	$70.41	$22.37
PRESQUE ISLE	$0.00	$0.00	$55.82	$17.73
LEELANAU	$3.29	$1.04	$89.75	$28.51
Group I	$3.29	$1.04	$71.10	$22.37
15,000-24,999				
OTSEGO	$0.00	$0.00	$94.35	$29.97
OGEMAW	$0.00	$0.00	$59.16	$18.79
GOGEBIC	$3.46	$1.10	$53.15	$16.88
OSCEOLA	$0.00	$0.00	$43.88	$13.94
GLADWIN	$0.00	$0.00	$46.99	$14.93
MANISTEE	$0.00	$0.00	$0.00	$0.00
CLARE	$0.00	$0.00	$55.97	$17.78
Group II	$1.55	$0.49	$46.99	$14.93
25,000-49,999				
MENOMINEE	$0.00	$0.00	$32.89	$10.45
MASON	$0.00	$0.00	$48.47	$15.40
IOSCO	$1.76	$0.56	$45.95	$14.60
HURON	$0.00	$0.00	$49.96	$15.87
MECOSTA	$0.00	$0.00	$42.88	$13.62
BRANCH	$0.00	$0.00	$47.66	$15.14
GRATIOT	$0.00	$0.00	$35.67	$11.33
HILLSDALE	$0	$0	$0	$0
CASS	$1.44	$0.46	$36.96	$11.74
Group III	$1.28	$0.41	$36.83	$11.70
50,000-99,999				
IONIA	$0.00	$0.00	$32.23	$10.24
TUSCOLA	$1.24	$0.40	$30.18	$9.59
GRAND TRAVERSE	$1.67	$0.53	$70.71	$22.46
VAN BUREN	$1.60	$0.51	$37.18	$11.81
LAPEER	$0.00	$0.00	$31.09	$9.87
MIDLAND	$4.60	$1.46	$58.64	$18.63
LENAWEE	$2.08	$0.66	$40.55	$12.88
Group IV	$2.32	$0.74	$43.13	$13.70

Appendix E.5

1987
COUNTY GF REVENUE AND EXPENDITURES
(Per Capita)

COUNTY	Co Adm Nominal	Co Adm Real	Six Offices Nominal	Six Offices real
100,000-199,999				
LIVINGSTON	$0.00	$0.00	$41.86	$13.30
MONROE	$4.00	$1.27	$63.57	$20.19
ST. CLAIR	$2.51	$0.80	$43.20	$13.72
MUSKEGON	$1.80	$0.57	$39.45	$12.53
OTTAWA	$0.56	$0.18	$31.07	$9.87
Group V	$2.09	$0.66	$43.02	$13.67
200,000-499,999				
SAGINAW	$0.52	$0.16	$35.67	$11.33
INGHAM	$1.32	$0.42	$34.28	$10.89
KENT	$1.63	$0.52	$34.33	$10.91
Group VI	$1.30	$0.41	$34.62	$11.00
TOTAL	$1.33	$0.41	$40.39	$12.82

Source: FY65 Reports 1987 - Michigan Department of Treasury
* State and Local Government Price Deflator 1970 = 100.0
** Combined Clerk-Register of Deeds Office

Appendix E.5

1987
COUNTY GF REVENUE AND EXPENDITURES

COUNTY	Jail Nominal	Jail Real	JAIL AS A % SHRF EXP
<14,999			
LUCE	$46,293	$14,706	42.93%
MONTMORENCY	$33,065	$10,503	8.40%
LAKE	$233,222	$74,086	56.75%
ALGER	$136,680	$43,418	59.37%
CRAWFORD	$212,639	$67,547	30.95%
MACKINAC	$161,689	$51,362	43.94%
BENZIE	$175,010	$55,594	31.57%
PRESQUE ISLE	$166,815	$52,991	31.85%
LEELANAU	$404,045	$128,350	40.71%
Group I	$1,523,165	$483,852	35.68%
15,000-24,999			
OTSEGO	$537,756	$170,825	49.74%
OGEMAW	$194,773	$61,872	29.07%
GOGEBIC	$0	$0	0.00%
OSCEOLA	$0	$0	0.00%
GLADWIN	$203,088	$64,513	30.91%
MANISTEE	$0	$0	0.00%
CLARE	$162,844	$51,729	20.77%
Group II	$935,617	$297,210	38.85%
25,000-49,999			
MENOMINEE	$0	$0	0.00%
MASON	$0	$0	0.00%
IOSCO	$469,791	$149,235	55.31%
HURON	$486,387	$154,507	34.24%
MECOSTA	$252,075	$80,075	20.59%
BRANCH	$602,759	$191,474	48.80%
GRATIOT	$400,796	$127,318	45.71%
HILLSDALE	$0	$0	0.00%
CASS	$280,071	$88,968	23.32%
Group III	$2,491,879	$791,575	36.60%
50,000-99,999			
IONIA	$356,400	$113,215	33.15%
TUSCOLA	$0	$0	0.00%
GRAND TRAVERSE	$1,003,918	$318,907	32.44%
VAN BUREN	$586,197	$186,213	39.83%
LAPEER	$84,138	$26,727	5.43%
MIDLAND	$778,349	$247,252	28.50%
LENAWEE	$915,935	$290,958	37.36%
Group IV	$3,724,937	$1,183,271	30.10%

Appendix E.5

1987
COUNTY GF REVENUE AND EXPENDITURES

COUNTY	Jail Nominal	Jail Real	JAIL AS A % SHRF EXP
100,000-199,999			
LIVINGSTON	na	na	na
MONROE	$2,224,538	$706,651	37.26%
ST. CLAIR	$1,785,752	$567,266	43.22%
MUSKEGON	$2,302,287	$731,349	56.80%
OTTAWA	$857,040	$272,249	25.19%
Group V	$7,169,617	$2,277,515	40.83%
200,000-499,999			
SAGINAW	$2,413,561	$827,129	50.95%
INGHAM	$3,211,756	$1,100,670	44.01%
KENT	$7,769,037	$2,662,453	58.24%
Group VI	$13,394,354	$4,590,252	52.78%
TOTAL	$29,239,569	$9,623,674	44.05%

Source: FY65 Reports 1987 - Michigan Department of Treasury
* State and Local Government Price Deflator 1970 = 100.0
** Combined Clerk-Register of Deeds Office

Appendix E.5

1987
COUNTY GF REVENUE AND EXPENDITURES

COUNTY	Clerk	Treasurer	Reg Deeds	Dist Ct	Sheriff	Co. Adm.
<14,999						
LUCE	6.1%	4.4%	**	7.8%	11.0%	0.0%
MONTMORENCY	2.9%	3.1%	2.4%	4.1%	25.0%	0.0%
LAKE	3.2%	3.6%	0.0%	3.4%	21.2%	0.0%
ALGER	7.0%	3.4%	**	4.3%	14.9%	0.0%
CRAWFORD	3.9%	2.7%	**	3.7%	26.4%	0.0%
MACKINAC	5.2%	3.3%	2.7%	7.1%	18.9%	0.0%
BENZIE	2.8%	3.9%	2.1%	2.9%	26.0%	0.0%
PRESQUE ISLE	3.4%	3.1%	2.9%	3.8%	27.4%	0.0%
LEELANAU	2.3%	2.2%	1.6%	3.6%	29.5%	1.5%
Group I	3.8%	3.1%	1.4%	4.2%	23.7%	1.5%
15,000-24,999						
OTSEGO	3.4%	2.3%	**	5.8%	27.7%	0.0%
OGEMAW	2.3%	2.5%	2.1%	5.6%	21.4%	0.0%
GOGEBIC	5.1%	2.5%	0.0%	4.3%	22.0%	2.4%
OSCEOLA	2.2%	2.4%	2.7%	2.7%	19.8%	0.0%
GLADWIN	2.3%	2.9%	3.1%	6.3%	24.8%	0.0%
MANISTEE	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
CLARE	2.6%	2.3%	2.5%	5.1%	20.8%	0.0%
Group II	2.5%	2.1%	1.2%	4.1%	19.3%	2.4%
25,000-49,999						
MENOMINEE	4.0%	2.4%	**	5.6%	15.7%	0.0%
MASON	2.5%	2.1%	1.6%	2.4%	19.9%	0.0%
IOSCO	3.3%	2.5%	2.0%	6.2%	24.4%	1.5%
HURON	1.3%	1.5%	1.1%	2.6%	23.4%	0.0%
MECOSTA	2.3%	1.6%	1.4%	3.7%	26.3%	0.0%
BRANCH	2.9%	2.0%	1.4%	7.1%	25.0%	0.0%
GRATIOT	3.8%	2.8%	0.7%	7.3%	25.0%	0.0%
HILLSDALE	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
CASS	2.2%	3.0%	1.6%	5.7%	29.2%	1.7%
Group III	2.3%	1.9%	1.1%	4.3%	21.2%	1.6%
50,000-99,999						
IONIA	2.7%	1.9%	1.8%	8.4%	23.1%	0.0%
TUSCOLA	1.9%	2.1%	1.1%	3.3%	21.7%	1.3%
GRAND TRAVERSE	2.1%	1.6%	1.8%	5.4%	30.4%	1.0%
VAN BUREN	2.6%	1.1%	1.4%	7.9%	20.3%	1.5%
LAPEER	2.2%	1.0%	1.2%	3.5%	17.5%	0.0%
MIDLAND	3.4%	2.0%	1.7%	4.8%	26.4%	3.3%
LENAWEE	1.5%	1.3%	1.1%	5.2%	22.8%	1.7%
Group IV	2.3%	1.5%	1.4%	5.3%	23.6%	1.8%

Appendix E.5

1987
COUNTY GF REVENUE AND EXPENDITURES

COUNTY						
100,000-199,999						
LIVINGSTON	2.4%	1.6%	1.6%	7.1%	21.1%	0.0%
MONROE	1.7%	1.2%	0.6%	6.8%	30.9%	2.8%
ST. CLAIR	1.5%	1.3%	0.0%	5.1%	19.7%	1.7%
MUSKEGON	1.7%	2.0%	1.2%	6.7%	24.4%	1.7%
OTTAWA	2.2%	2.0%	1.9%	9.0%	26.5%	0.8%
Group V	1.9%	1.6%	0.9%	6.7%	24.5%	1.8%
200,000-499,999						
SAGINAW	1.3%	1.5%	1.1%	7.5%	18.7%	0.4%
INGHAM	0.9%	1.7%	1.2%	2.3%	23.3%	1.2%
KENT	1.6%	1.4%	0.6%	1.9%	29.6%	1.7%
Group VI	1.3%	1.5%	0.9%	3.4%	24.9%	1.2%
TOTAL	2.0%	1.7%	1.1%	4.8%	23.7%	1.6%

Source: FY65 Reports 1987 - Michigan Department of Treasury
* State and Local Government Price Deflator 1970 = 100.0
** Combined Clerk-Register of Deeds Office

APPENDIX G.1

County Clerk - 1970
Activity

County Group	Combined Clk/RD	Comp.	BCDCML	DBA	GP	Cir Ct New Cases	Total Activ	Emp	Actv/ Emp
Group I									
Luce	1	0	na	na	na	na	na	na	na
Montmorency	na	na	na	na	na	na	na	na	na
Lake	1	0	97	16	0	97	210	4	52.5
Alger	1	0	na	na	na	na	na	na	na
Crawford	na	na	na	na	na	na	na	na	na
Mackinac	0	0	282	50	47	67	446	4.25	104.9
Benzie	0	0	340	49	0	100	489	3	163.0
Presque Isle	0	0	na	na	na	na	na	na	na
Leelanau	0	0	161	0	40	190	391	3	130.3
Sub-total	3	0	880	115	87	454	1,536	14.25	107.8
Group II									
Otsego	1	0	345	150	75	95	665	7	95.0
Ogemaw	na	na	na	na	na	na	na	na	na
Gogebic	na	na	na	na	na	na	na	na	na
Osceola	na	na	na	na	na	na	na	na	na
Gladwin	0	0	366	72	0	124	562	3	187.3
Manistee	0	0	714	27	13	195	949	2.5	379.6
Clare	1	0	na	na	na	na	na	na	na
Sub-total	2	0	1,425	249	88	414	2,176	12.5	174.1
Group III									
Menominee	1	0	1,149	21	0	123	1,293	3	431.0
Mason	0	0	941	80	50	168	1,239	3	413.0
Iosco	0	0	976	133	138	178	1,425	4.5	316.7
Huron	0	0	1,269	83	72	194	1,618	3	539.3
Mecosta	na	na	na	na	na	na	na	na	na
Branch	0	0	2,360	0	82	290	2,732	5	546.4
Gratiot	0	0	1,666	117	124	450	2,357	6	392.8
Hillsdale	0	0	1,109	0	0	293	1,402	7	200.3
Cass	0	0	1,097	77	102	347	1,623	6	270.5
Sub-total	1	0	10,567	511	568	2,043	13,689	37.5	365.0
Group IV									
Ionia	0	0	1,378	163	124	425	2,090	4	522.5
Tuscola	0	0	1,229	300	125	320	1,974	7	282.0
Grand Trav	0	0	2,396	0	0	509	2,905	6	484.2
Van Buren	0	0	1,553	145	214	481	2,393	5.5	435.1
Lapeer	na	na	na	na	na	na	na	na	na
Midland	0	0	2,251	209	223	605	3,288	9	365.3
Lenawee	0	0	na	na	na	na	na	na	na
Sub-total	0	0	8,807	817	686	2,340	12,650	31.5	401.6

County Clerk - 1970
Activity

County Group	Combined Clk/RD	Comp.	BCDCML	DBA	GP	Cir Ct New Cases	Total Activ	Emp	Actv/ Emp
Group V									
Livingston	0	0	1,443	293	135	746	2,617	5	523.4
Monroe	na	na	na	na	na	na	na	na	na
St Clair	1	0	4,542	334	200	1,362	6,438	4	1609.5
Muskegon	na	na	na	na	na	na	na	na	na
Ottawa	0	0	8,277	431	421	989	10,118	6.5	1556.6
Sub-total	1	0	14,262	1,058	756	3,097	19,173	15.5	1237.0
Group VI									
Saginaw	0	0	8,203	960	859	2,551	12,573	14	898.1
Ingham	0	1	11,478	0	0	5,020	16,498	10	1649.8
Kent	0	0	16,542	2,000	750	4,669	23,961	26	921.6
Sub-total	0	1	36,223	2,960	1,609	12,240	53,032	50.0	1060.6
Sample Counties			72,164	5,710	3,794	20,588	102,256	161	634.1

N = 26
Clk/RD - "1" = office is combined
Comp - "1" = office computerized
BCDCML = birth certificates + death certificates + marriage licenses
GP = gun permits
DBA = doing business under an assumed name
Cir Ct = new cases filed in circuit court
Emp = employees in clerk's office (includes county clerk)

APPENDIX G.2

County Clerk - 1975
Activity

County Group	Combined Clk/RD	Comp.	BCDCML	DBA	GP	Cir Ct New Cases	Total Activ	Emp	Activ/ Emp
Group I									
Luce	na	na	na	na	na	na	na	na	na
Montmorency	na	na	na	na	na	na	na	na	na
Lake	1	0	96	55	0	150	301	4	75.3
Alger	na	na	na	na	na	na	na	na	na
Crawford	na	na	na	na	na	na	na	na	na
Mackinac	0	0	322	49	50	58	479	4.5	106.4
Benzie	0	0	304	92	30	176	602	4	150.5
Presque Isle	0	0	435	40	112	100	687	4	171.8
Leelanau	0	0	203	100	43	96	442	4	110.5
Sub-total	1	0	1,360	336	235	580	2,511	20.5	122.5
Group II									
Otsego	1	0	351	173	101	206	831	7	118.7
Ogemaw	na	na	na	na	na	na	na	na	na
Gogebic	na	na	na	na	na	na	na	na	na
Osceola	na	na	na	na	na	na	na	na	na
Gladwin	0	0	265	127	50	253	695	3	231.7
Manistee	0	0	630	49	44	270	993	3	331.0
Clare	na	na	na	na	na	na	na	na	na
Sub-total	1	0	1,246	349	195	729	2,519	13.0	193.8
Group III									
Menominee	0	0	610	23	5	250	888	4	222.0
Mason	0	0	965	110	82	238	1,395	3	465.0
Iosco	0	0	1,004	195	176	380	1,755	5.5	319.1
Huron	0	0	1,282	142	133	248	1,805	4	451.3
Mecosta	0	0	968	108	114	443	1,633	5	326.6
Branch	0	0	2,720	195	72	539	3,526	5	705.2
Gratiot	0	0	1,703	129	130	319	2,281	6	380.2
Hillsdale	0	0	1,036	120	60	463	1,679	8	209.9
Cass	0	0	1,097	141	145	458	1,841	6	306.8
Sub-total	0	0	11,385	1,163	917	3,338	16,803	46.5	361.4
Group IV									
Ionia	0	0	1,467	159	156	593	2,375	4	593.8
Tuscola	0	0	1,133	307	132	546	2,118	8	264.8
Grand Trav	0	0	2,290	436	150	786	3,662	6	610.3
Van Buren	0	0	1,241	163	270	681	2,355	6	392.5
Lapeer	na	na	na	na	na	na	na	na	na
Midland	0	0	2,289	371	260	841	3,761	9	417.9
Lenawee	na	na	na	na	na	na	na	na	na
Sub-total	0	0	8,420	1,436	968	3,447	14,271	33.0	432.5

County Clerk - 1975
Activity

County Group	Combined Clk/RD	Comp.	BCDCML	DBA	GP	Cir Ct New Cases	Total Activ	Emp	Activ/ Emp
Group V									
Livingston	0	0	1,555	704 .	218	1,236	3,713	8	464.1
Monroe	0	0	3,971	631	107	1,808	6,517	11	592.5
St Clair	0	0	4,122	460	245	1,900	6,727	8	840.9
Muskegon	na	na	na	na	na	na	na	na	na
Ottawa	0	0	9,759	657	436	1,450	12,302	8	1537.8
Sub-total	0	0	19,407	2,452	1,006	6,394	29,259	35.0	836.0
Group VI									
Saginaw	0	0	7,131	1,353	369	2,790	11,643	14	831.6
Ingham	0	1	9,484	1,100	350	3,902	14,836	11	1348.7
Kent	0	0	14,919	2,400	1034	6,604	24,957	26	959.9
Sub-total	0	1	31,534	4,853	1,753	13,296	51,436	51.0	1008.5
Sample Counties			73,352	10,589	5,074	27,784	116,799	199	586.9

N = 29
Clk/RD - "1" = office is combined
Comp - "1" = office computerized
BCDCML = birth cerificates + death certificates + marriage licenses
GP = gun permits
DBA = doing business under an assumed name
Cir Ct = new cases filed in circuit court
Emp = employees in clerk's office (includes county clerk)

APPENDIX G.3

County Clerk - 1980
Activity

County Group	Combined Clk/RD	Comp.	BCDCML	DBA	GP	Cir Ct New Cases	Total Activ	Emp	Activ/ Emp
Group I									
Luce	na	na	na	na	na	na	na	na	na
Montmorency	na	na	na	na	na	na	na	na	na
Lake	1	0	90	36	0	144	270	4	67.5
Alger	1	0	295	42	104	146	587	4	146.8
Crawford	na	na	na	na	na	na	na	na	na
Mackinac	0	0	332	71	49	146	598	4.5	132.9
Benzie	0	1	317	91	52	315	775	4	193.8
Presque Isle	0	0	536	73	118	220	947	4	236.8
Leelanau	0	0	204	140	48	201	593	3	197.7
Sub-total	2	1	1,774	453	371	1,172	3,770	23.5	160.4
Group II									
Otsego	1	0	635	177	79	315	1,206	4	301.5
Ogemaw	na	na	na	na	na	na	na	na	na
Gogebic	na	na	na	na	na	na	na	na	na
Osceola	na	na	na	na	na	na	na	na	na
Gladwin	0	0	335	161	50	278	824	3	274.7
Manistee	0	1	647	59	63	396	1,165	3	388.3
Clare	1	0	663	175	96	459	1,393	3	464.3
Sub-total	2	1	2,280	572	288	1,448	4,588	13.0	352.9
Group III									
Menominee	0	0	570	32	2	379	983	4	245.8
Mason	0	0	1,072	159	64	451	1,746	4	436.5
Iosco	0	0	1,078	223	117	451	1,869	6	311.5
Huron	0	0	1,355	153	100	445	2,053	4	513.3
Mecosta	0	0	1,092	74	77	553	1,796	5	359.2
Branch	0	1	2,720	193	85	814	3,812	5	762.4
Gratiot	0	0	1,715	114	87	581	2,497	7	356.7
Hillsdale	0	0	1,107	145	87	580	1,919	8	239.9
Cass	0	0	793	160	146	482	1,581	6	263.5
Sub-total	0	1	11,502	1,253	765	4,736	18,256	49.0	372.6
Group IV									
Ionia	0	0	1,174	189	123	770	2,256	4.5	501.3
Tuscola	0	0	1,239	313	93	769	2,414	8	301.8
Grand Trav	0	0	3,196	776	205	1,049	5,226	6	871.0
Van Buren	0	0	1,447	173	225	1,418	3,263	8	407.9
Lapeer	na	na	na	na	na	na	0	na	na
Midland	0	0	2,683	425	211	1,115	4,434	11.5	385.6
Lenawee	0	1	2,919	400	100	1,541	4,960	8	620.0
Sub-total	0	1	12,658	2,276	957	6,662	22,553	46.0	490.3

County Clerk - 1980
Activity

County Group	Combined Clk/RD	Comp.	BCDCML	DBA	GP	Cir Ct New Cases	Total Activ	Emp	Activ/ Emp
Group V									
Livingston	0	1	1,923	843	249	1,779	4,794	12	399.5
Monroe	0	0	4,299	661	112	2,446	7,518	13	578.3
St Clair	0	0	4,162	616	198	2,471	7,447	8	930.9
Muskegon	na	na	na	na	na	na	na	na	na
Ottawa	0	0	13,583	772	295	1,784	16,434	9	1826.0
Sub-total	0	1	23,967	2,892	854	8,480	36,193	42.0	861.7
Group VI									
Saginaw	0	0	8,349	1,565	33	3,802	13,749	14	982.1
Ingham	0	1	11,563	1,502	0	5,422	18,487	13	1422.1
Kent	0	0	19,636	2,600	1081	8,142	31,459	21	1498.0
Sub-total	0	1	39,548	5,667	1,114	17,366	63,695	48.0	1327.0
Sample Counties			91,729	******	4,349	39,864	149,055	227	658.1

N = 32
Clk/RD - "1" = office is combined
Comp - "1" = office computerized
BCDCML = birth certificates + death certificates + marriage licenses
GP = gun permits
DBA = doing business under an assumed name
Cir Ct = new cases filed in circuit court
Emp = employees in clerk's office (includes county clerk)

APPENDIX G.4

County Treasurer - 1970
Activity

County Group	Dog Licenses	Receipts Issued	Total	Emp	Activ/ Emp	% P.Tax Delinq.
Group I						
LUCE	na	na	na	3	na	12.3
MONTMORENCY	na	na	na	na	na	na
LAKE	na	na	na	na	na	na
ALGER	na	na	na	2	na	na
CRAWFORD	na	na	na	na	na	na
MACKINAC	na	na	na	na	na	na
BENZIE	900	2341	3241	3	1080.3	18.7
PRESQUE ISLE	na	na	na	3	na	na
LEELANAU	1300	3500	4800	3	1600.0	na
Sub-total	2,200	5,841	8,041	14.0	1340.2	15.5
Group II						
OTSEGO	na	na	na	na	na	na
OGEMAW	na	na	na	na	na	na
GOGEBIC	na	na	na	na	na	na
OSCEOLA	1261	4000	5261	3	1753.7	9.0
GLADWIN	na	na	na	na	na	na
MANISTEE	na	na	na	na	na	na
CLARE	na	na	na	na	na	na
Sub-total	1,261	4,000	5,261	3	1,754	9.0
Group III						
MENOMINEE	na	na	na	3	na	na
MASON	na	na	na	3.5	na	na
IOSCO	na	na	na	na	na	na
HURON	na	na	na	3	na	na
MECOSTA	na	na	na	na	na	na
BRANCH	na	na	na	3.5	na	11.0
GRATIOT	na	na	na	na	na	na
HILLSDALE	na	na	na	3	na	10.4
CASS	na	na	na	6	na	6.0
Sub-total	na	na	na	22.0	na	9.1
Group IV						
IONIA	na	na	na	3.5	na	na
TUSCOLA	na	na	na	4	na	na
GRAND TRAVERSE	na	na	na	na	na	na
VAN BUREN	na	na	na	4	na	na
LAPEER	na	na	na	na	na	na
MIDLAND	na	na	na	na	na	na
LENAWEE	na	na	na	5	na	na
Sub-total	na	na	na	na	na	na

County Treasurer - 1970
Activity

County Group	Dog Licenses	Receipts Issued	Total	Emp	Activ/ Emp	% P.Tax Delinq.
Group V						
LIVINGSTON	na	na	na	na	na	na
MONROE	na	na	na	10	na	6.1
ST. CLAIR	na	na	na	9	na	na
MUSKEGON	na	na	na	na	na	na
OTTAWA	na	na	na	na	na	na
Sub-total	na	na	na	na	na	6.1
Group VI						
SAGINAW	17,295	17,295	17,295	11	1572.3	na
INGHAM	na	na	na	13	na	na
KENT	na	na	na	20	na	na
Sub-total	17,295	17,295	17,295		1572.3	na
Sample Counties	20,756	27,136	30,597	20	1529.9	

na = information unavailable or no response from county
Emp = employees in treasurer's office (includes county treasurer)

APPENDIX G.5

County Treasurer - 1975
Activity

County Group	Dog Licenses	Receipts Issued	Total	Emp	Activ/ Emp	% P.Tax Delinq.
Group I						
LUCE	67	na	inc	3	inc	14.6
MONTMORENCY	na	na	na	na	na	na
LAKE	na	na	na	na	na	na
ALGER	na	na	na	2	na	15.3
CRAWFORD	na	na	na	na	na	na
MACKINAC	na	na	na	na	na	na
BENZIE	1049	2599	3648	3	1,216	18.1
PRESQUE ISLE	na	na	na	3	na	14.2
LEELANAU	1700	4000	5700	3	1,900	16.0
Sub-total	2,816	6,599	9,348	14.0	667.7	15.6
Group II						
OTSEGO	na	na	na	na	na	na
OGEMAW	na	na	na	na	inc	na
GOGEBIC	na	na	na	na	na	na
OSCEOLA	2336	5988	8324	3	2774.7	10.0
GLADWIN	na	na	na	na	na	na
MANISTEE	na	na	na	na	na	na
CLARE	na	na	na	na	na	na
Sub-total	2,336	5,988	8,324	3	2774.7	10.0
Group III						
MENOMINEE	na	na	na	3	na	na
MASON	na	na	na	4	na	na
IOSCO	na	na	na	na	na	na
HURON	na	na	na	5	na	7.3
MECOSTA	na	na	na	na	na	na
BRANCH	na	na	na	4	na	12.3
GRATIOT	na	na	na	na	na	na
HILLSDALE	na	na	na	4	na	17.6
CASS	na	na	na	5.5	na	11.0
Sub-total	na	na	na	25.5	na	12.1
Group IV						
IONIA	na	na	na	4	na	11
TUSCOLA	4,075	1,756	5,831	5	1166.2	8.7
GRAND TRAVERSE	na	na	inc	4	inc	16.5
VAN BUREN	na	na	na	4	na	na
LAPEER	na	na	na	na	na	na
MIDLAND	na	na	na	na	na	na
LENAWEE	na	na	na	7	na	na
Sub-total	4,075	1,756	5,831		1116.2	12.1

County Treasurer - 1975
Activity

County Group	Dog Licenses	Receipts Issued	Total	Emp	Activ/ Emp	% P.Tax Delinq.
Group V						
LIVINGSTON	na	na	na	na	na	12.2
MONROE	na	na	na	10.5	na	6.4
ST. CLAIR	na	na	na	9	na	7.0
MUSKEGON	na	na	na	na	na	na
OTTAWA	na	na	na	na	na	na
Sub-total	na	na	na	na	na	8.5
Group VI						
SAGINAW	11,574	11,902	23,476	11	2134.2	8.3
INGHAM	na	na	na	16	na	na
KENT	na	na	na	20	na	6.9
Sub-total	11,574	11,902	23,476		2134.2	7.6
Sample Counties	20,801	26,245	46,979		1879.2	

na = information unavailable or no response from county
Emp = employees in treasurer's office (includes county treasurer)

APPENDIX G.6

County Treasurer - 1980
Activity

County Group	Dog Licenses	Receipts Issued	Total	Emp	Activ/ Emp	% P.Tax Delinq.	Interest Earned % GF
Group I							
LUCE	68	1719	1787	3	595.7	18.4	3.5%
MONTMORENCY	na	na	na	na	na	na	3.6%
LAKE	na	na	na	na	na	na	0.8%
ALGER	244	1057	1301	2	650.5	18.4	3.0%
CRAWFORD	na	na	na	na	na	na	1.8%
MACKINAC	na	na	na	na	na	na	3.2%
BENZIE	1423	3747	5170	3	1723.3	17.1	3.1%
PRESQUE ISLE	na	5078	inc	3	inc	16.8	2.4%
LEELANAU	1,500	5,000	6,500	3	2166.7	19.5	4.4%
Sub-total	3,235	16,601	14,758	14.0	1054.1	18.0	2.8%
Group II							
OTSEGO	na	na	na	na	na	na	3.4%
OGEMAW	1708	6322	8030	3	2676.7	21.6	1.2%
GOGEBIC	na	na	na	na	na	na	5.4%
OSCEOLA	1489	6305	7794	3	2598.0	16.5	6.5%
GLADWIN	na	na	na	na	na	na	3.4%
MANISTEE	na	na	na	na	na	na	1.9%
CLARE	na	na	na	NA	na	20.0	2.4%
Sub-total	3,197	12,627	15,824	6.0	2637.3	19.4	3.3%
Group III							
MENOMINEE	925	1386	2311	3	770.3	20.1	6.6%
MASON	na	na	na	na	na	na	4.6%
IOSCO	na	na	na	na	na	na	4.2%
HURON	1,865	2204	4069	6	678.2	10.1	8.0%
MECOSTA	na	na	na	na	na	na	4.0%
BRANCH	4,666	8750	13416	4.5	2981.3	17	8.1%
GRATIOT	na	na	na	na	na	na	3.8%
HILLSDALE	4,550	7158	11708	5	2341.6	20	1.4%
CASS	na	na	na	na	na	12	2.8%
Sub-total	12,006	19,498	31,504	18.5	1702.9	15.8	4.8%
Group IV							
IONIA	na	na	na	4	na	13.8	2.1%
TUSCOLA	na	na	na	5	na	11.0	6.6%
GRAND TRAVERSE	na	na	na	5	na	16.6	2.6%
VAN BUREN	na	na	na	4.5	na	na	3.0%
LAPEER	na	na	na	na	na	na	6.8%
MIDLAND	na	na	na	na	na	na	4.5%
LENAWEE	na	na	na	8	na	na	4.2%
Sub-total	na	na	na		na	13.8	4.3%

County Treasurer - 1980
Activity

County Group	Dog Licenses	Receipts Issued	Total	Emp	Activ/ Emp	% P.Tax Delinq.	Interest Earned % GF
Group V							
LIVINGSTON	na	na	na	7.5	na	13.7	2.7%
MONROE	na	na	na	9	na	7.6	5.4%
ST. CLAIR	na	na	na	9	na	10	3.7%
MUSKEGON	na	na	na	na	na	na	7.9%
OTTAWA	na	na	na	na	na	na	7.9%
Sub-total	na	na	na	na	na	15.7	5.5%
Group VI							
SAGINAW	13,320	11,227	24,547	11	2231.5	8.2	7.5%
INGHAM	na	na	na	11	na	7.5	6.9%
KENT	12,500	33,195	45,695	18	2538.6	12.7	10.4%
Sub-total	25,820	44,422	70,242		2422.1	9.5	8.5%
Sample Counties	44,258	93,148	132,328		2051.6		5.9%

na = information unavailable or no response from county
Emp = employees in treasurer's office (includes county treasurer)

APPENDIX G.7

Register of Deeds - 1970
Activity

County	Instrum. Recorded	UCCs Filed	Total	Emp	Activ/ Emp
Group I					
Luce	na	na	na	na	na
Montmorency	na	na	na	na	na
Lake	na	na	na	na	na
Alger	na	na	na	na	na
Crawford	na	na	na	na	na
Mackinac	na	na	na	na	na
Benzie	na	na	na	na	na
Presque Isle	2,798	642	3,440	3	1146.7
Leelanau	1,994	1,311	3,305	2	1652.5
Sub-total	4,792	1,953	6,745	5	1349.0
Group II					
Otsego	na	na	na	na	na
Ogemaw	3,717	2,350	6,067	3	2022.3
Gogebic	na	na	na	na	na
Osceola	na	na	na	na	na
Gladwin	na	na	na	na	na
Manistee	na	na	na	na	na
Clare	na	na	na	na	na
Sub-total	3,717	2,350	6,067	3	2022.3
Group III					
Menominee	na	na	na	na	na
Mason	2,962	1,288	4,250	2	2125.0
Iosco	6,401	2,048	8,449	4	2112.3
Huron	na	na	na	na	na
Mecosta	3,160	2,931	6,091	3	2030.3
Branch	4,354	6,695	11,049	5	2209.8
Gratiot	na	na	na	na	na
Hillsdale	6,249	5,254	11,503	3	3834.3
Cass	4,095	4,795	8,890	2.5	3556.0
Sub-total	27,221	23,011	50,232	19.5	2576.0
Group IV					
Ionia	na	na	na	na	na
Tuscola	na	na	na	na	na
Grand Trav	5,200	6,200	11,400	4	2850.0
Van Buren	na	na	na	na	na
Lapeer	na	na	na	na	na
Midland	na	na	na	na	na
Lenawee	8,140	12,715	20,855	4	5213.8
Sub-total	13,340	18,915	32,255	8	4031.9

Register of Deeds - 1970
Activity

County	Instrum. Recorded	UCCs Filed	Total	Emp	Activ/ Emp
Group V					
Livingston	na	na	na	na	na
Monroe	na	na	na	na	na
St Clair	na	na	na	na	na
Muskegon	12,887	22,875	35,762	9	3973.6
Ottawa	10,935	7,112	18,047	7	2578.1
Sub-total	23,822	29,987	53,809	16	3363.1
Group VI					
Saginaw	18,532	28,517	47,049	9	5227.7
Ingham	19,742	35,929	55,671	12	4639.3
Kent	na	na	na	na	na
Sub-total	38,274	64,446	102,720	21	4891.4
Sample Counties	111,166	140,662	251,828	72.5	3473.5

na = information unavailable either due to non-response or data elements missing for specific years
Instrum Recorded = instruments recorded by the office
UCC = uniform commercial code

APPENDIX G.8

Register of Deeds - 1975
Activity

County	Instrum. Recorded	UCCs Filed	Total	Emp	Activ/ Emp
Group I					
Luce	na	na	na	na	na
Montmorency	2,466	507	2,973	2	1486.5
Lake	na	na	na	na	na
Alger	na	na	na	na	na
Crawford	na	na	na	na	na
Mackinac	na	na	na	na	na
Benzie	na	na	na	na	na
Presque Isle	3,286	939	4,225	3	1408.3
Leelanau	3,127	1,235	4,362	2	2181.0
Sub-total	8,879	2,681	11,560	7	1651.4
Group II					
Otsego	na	na	na	na	na
Ogemaw	3,345	3,092	6,437	3	2145.7
Gogebic	na	na	na	na	na
Osceola	na	na	na	na	na
Gladwin	na	na	na	na	na
Manistee	na	na	na	na	na
Clare	na	na	na	na	na
Sub-total	3,345	3,092	6,437	3	2145.7
Group III					
Menominee	na	na	na	na	na
Mason	3,896	2,096	5,992	3	1997.3
Iosco	5,117	3,007	8,124	4.5	1805.3
Huron	na	na	na	na	na
Mecosta	4,035	3,853	7,888	3	2629.3
Branch	5,671	7,977	13,648	5	2729.6
Gratiot	4,711	3,247	7,958	3	2652.7
Hillsdale	5,590	6,807	12,397	3	4132.3
Cass	6,183	8,034	14,217	4	3554.3
Sub-total	35,203	35,021	70,224	25.5	2753.9
Group IV					
Ionia	4,996	7,885	12,881	4	3220.3
Tuscola	6,200	8,388	14,588	3	4862.7
Grand Trav	9,300	5,900	15,200	5	3040.0
Van Buren	na	na	na	na	na
Lapeer	na	na	na	na	na
Midland	na	na	na	na	na
Lenawee	9,688	15,276	24,964	5	4992.8
Sub-total	30,184	37,449	67,633	17	3978.4

Register of Deeds - 1975
Activity

County	Instrum. Recorded	UCCs Filed	Total	Emp	Activ/ Emp
Group V					
Livingston	12,008	10,096	22,104	7	3157.7
Monroe	na	na	na	na	na
St Clair	na	na	na	na	na
Muskegon	13,637	24,402	38,039	10	3803.9
Ottawa	16,200	12,510	28,710	12	2392.5
Sub-total	41,845	47,008	88,853	29	3063.9
Group VI					
Saginaw	19,452	33,918	53,370	12	4447.5
Ingham	20,324	34,893	55,217	12	4601.4
Kent	93,169	53,128	146,297	9	16255.2
Sub-total	132,945	121,939	254,884	33	7723.8
Sample Counties	252,401	247,190	499,591	114.5	4363.2

na = information unavailable either due to non-response or data elements missing for specific years
Instrum Recorded = instruments recorded by the office
UCC = uniform commercial code

APPENDIX G.9

Register of Deeds - 1980
Activity

County	Instrum. Recorded	UCCs Filed	Total	Emp	Activ/ Emp
Group I					
Luce	na	na	na	na	na
Montmorency	2,557	289	2,846	2	1423.0
Lake	na	na	na	na	na
Alger	1452	274	1,726	2	863.0
Crawford	na	na	na	na	na
Mackinac	na	na	na	na	na
Benzie	na	na	na	na	na
Presque Isle	3,539	477	4,016	3	1338.7
Leelanau	3,656	363	4,019	2	2009.5
Sub-total	11,204	1,403	12,607	9	1400.8
Group II					
Otsego	12,878	343	13,221	3	4407.0
Ogemaw	3,819	582	4,401	3	1467.0
Gogebic	na	na	na	na	na
Osceola	4,500	946	5,446	4	1361.5
Gladwin	na	na	na	na	na
Manistee	na	na	na	na	na
Clare	5,740	725	6,465	3	2155.0
Sub-total	26,937	2,596	29,533	7	4219.0
Group III					
Menominee	2,900	1,376	4,276	3	1425.3
Mason	4,253	637	4,890	3	1630.0
Iosco	4,773	887	5,660	4	1415.0
Huron	6,278	3,383	9,661	3	3220.3
Mecosta	4,644	1,304	5,948	3	1982.7
Branch	4,813	2,700	7,513	5	1502.6
Gratiot	5,233	1,729	6,962	4	1740.5
Hillsdale	5,634	3,114	8,748	3	2916.0
Cass	5,902	3,069	8,971	5	1794.2
Sub-total	44,430	18,199	62,629	33	1897.8
Group IV					
Ionia	4,937	3,290	8,227	3	2742.3
Tuscola	6,748	2,392	9,140	3	3046.7
Grand Trav	11,500	1,546	13,046	6	2174.3
Van Buren	na	na	na	na	na
Lapeer	na	na	na	na	na
Midland	8,580	2,749	11,329	4	2832.3
Lenawee	10,073	5,112	15,185	5	3037.0
Sub-total	41,838	15,089	56,927	21	2710.8

Register of Deeds - 1980
Activity

County	Instrum. Recorded	UCCs Filed	Total	Emp	Activ/ Emp
Group V					
Livingston	14,885	2,361	17,246	7	2463.7
Monroe	10,279	3,616	13,895	4.5	3087.8
St Clair	na	na	na	na	na
Muskegon	13,516	5,467	18,983	9	2109.2
Ottawa	16,920	1,768	18,688	10	1868.8
Sub-total	55,600	13,212	68,812	30.5	2256.1
Group VI					
Saginaw	19,141	9,707	28,848	11	2622.5
Ingham	26,275	8,261	34,536	12	2878.0
Kent	56,814	9,567	66,381	9	7375.7
Sub-total	102,230	27,535	129,765	32	4055.2
Sample Counties	282,239	78,034	360,273	132.5	2719.0

na = information unavailable either due to non-response or data elements missing for specific years
Instrum Recorded = instruments recorded by the office
UCC = uniform commercial code

APPENDIX G.10

District Court - 1970

COUNTY	Cases Pending Jan. 1	New Traffic Filed	New Civil & Criminal Filed	Cases Disposed	Cases Pending Dec. 31	GF Exp	# Emp.
Group I							
LUCE/MACKINAC	255	905	518	1,312	268	$16,021	4
MONTMORENCY	91	466	242	698	101	na	na
LAKE	18	75	65	145	13	$4,693	1
ALGER	142	1,545	541	2,072	156	$17,428	2.5
CRAWFORD	444	1,860	828	2,817	316	na	na
MACKINAC	363	1,288	737	1,868	618	na	na
BENZIE	44	777	414	1,169	58	$10,636	na
PRESQUE ISLE	126	302	443	685	186	$15,951	3
LEELANAU	147	987	404	1,400	1,366	$10,739	2.5
Sub-total	1,630	8,205	4,192	12,166	3,082	$75,468	13.0
Group II							
OTSEGO	176	1,012	520	1,516	192	$21,627	3
OGEMAW	81	174	318	454	119	na	na
GOGEBIC	246	609	1,216	1,788	284	na	4
OSCEOLA	329	1,880	687	2,573	324	na	na
GLADWIN	see	Clare	Co.				
MANISTEE	105	1,846	983	2,775	137	na	na
CLARE/GLADWIN	536	3,310	1,853	5,121	578	na	na
Sub-total	1,473	8,831	5,577	14,227	1,634	$21,627	7
Group III							
MENOMINEE	152	1,894	783	2,656	173	na	4.5
MASON	179	2,450	937	3,377	188	na	na
IOSCO	411	2,771	889	3,752	319	$27,272	na
HURON	529	2,564	1,338	4,235	196	$31,925	4
MECOSTA	621	3,547	1,298	4,853	612	na	na
BRANCH	512	2,973	1,985	4,937	633	$41,508	8.5
GRATIOT	968	7,711	1,888	9,465	1,102	na	na
HILLSDALE	304	3,581	971	4,550	306	$56,243	na
CASS	1,634	5,047	2,510	7,257	1,934	$31,675	5.5
Sub-total	5,310	32,538	12,599	45,082	5,463	$188,623	22.5
Group IV							
IONIA	336	5,497	1,428	6,852	409	$63,523	7
TUSCOLA	428	4,435	1,758	5,783	838	$30,500	na
GRAND TRAVERSE	527	3,557	1,452	5,046	492	$43,971	15
VAN BUREN	1,954	722	9,335	10,175	1,836	$73,929	7.5
LAPEER	1,081	5,472	2,440	7,605	1,388	na	na
MIDLAND	881	7,954	1,611	9,356	1,090	$90,748	10.5
LENAWEE	552	1,876	2,494	4,283	4,937	na	na
Sub-total	5,759	29,513	20,518	49,100	10,990	$302,671	40.0

District Court - 1970

COUNTY	Cases Pending Jan. 1	New Traffic Filed	New Civil & Criminal Filed	Cases Disposed	Cases Pending Dec. 31	GF Exp	# Emp.
Group V							
LIVINGSTON	4,907	10,752	1,423	13,096	3,986	$88,641	na
MONROE	1,688	15,848	6,365	19,251	1,650	$173,802	18.5
ST. CLAIR	7,964	12,319	4,167	18,214	6,236	$175,893	na
MUSKEGON	726	7,449	2,989	10,296	868	na	na
OTTAWA	2,897	13,173	4,713	19,064	1,719	$139,713	17
Sub-total	18,182	59,541	19,657	79,921	14,459	$578,049	35.5
Group VI							
SAGINAW	5,193	17,125	2,509	20,080	3,645	$188,352	na
INGHAM	1,899	12,906	4,492	18,108	1,189	$180,593	10
KENT	1,125	13,402	2,530	15,505	1,552	$59,779	7
Sub-total	8,217	43,433	9,531	53,693	6,386	$428,724	17.0
SAMPLE	40,571	182,061	72,074	254,189	42,014	$1,595,162	135.0

Source:
1970 Annual Report of the State Court Administrator - Michigan, December 1970.
County Annual Budget and Audit Reports
Survey Data From Counties

APPENDIX G.11

District Court - 1975

COUNTY	Cases Pending Jan. 1	New Traffic Filed	New Civil & Criminal Filed	Cases Disposed	Cases Pending Dec. 31	GF Exp	No. D.Ct. Emps.
Group I							
LUCE /MACKINAC	875	4,129	1,117	5,415	706	$46,905	4
MONTMORENCY	152	947	387	1,344	143	na	na
LAKE	178	590	505	1,065	208	$20,635	2.5
ALGER	384	1,873	776	2,788	245	$31,089	4
CRAWFORD	661	2,386	1,110	3,508	648	na	na
MACKINAC	see	Luce					
BENZIE	174	835	525	1,429	104	$19,835	na
PRESQUE ISLE	476	2,274	844	3,118	476	$36,397	4.5
LEELANAU	295	1,212	599	1,832	274	$40,130	3
Sub-total	3,195	14,246	5,863	20,499	2,804	$194,991	18.0
Group II							
OTSEGO	349	1,752	1,056	2,735	422	$50,000	6.5
OGEMAW	495	2,522	1,078	3,504	590	na	na
GOGEBIC	313	1,745	684	2,550	192	$47,246	4
OSCEOLA	396	1,838	985	2,783	437	na	na
GLADWIN	see	Clare					
MANISTEE	381	1,832	1,148	3,133	229	na	na
CLARE/GLADWIN	1,113	4,178	2,774	6,975	1,090	$98,457	7
Sub-total	3,047	13,867	7,725	21,680	2,960	$195,703	17.5
Group III							
MENOMINEE	294	2,600	1,104	3,611	387	na	4.5
MASON	467	2,569	1,274	3,614	696	$35,491	na
IOSCO	429	3,139	1,650	4,769	449	$59,851	na
HURON	451	3,080	2,051	5,052	530	$62,080	4
MECOSTA	761	3,536	1,895	5,351	840	na	na
BRANCH	3,433	5,219	2,165	5,996	4,821	$149,220	12
GRATIOT	1,038	8,185	1,607	9,827	1,003	na	na
HILLSDALE	609	3,892	1,462	5,131	832	$98,765	8
CASS	1,753	6,363	2,925	8,409	2,632	$67,525	8
Sub-total	9,235	38,583	16,133	51,760	12,190	$472,932	36.5
Group IV							
IONIA	1,906	7,069	1,803	8,753	2,025	$127,920	11
TUSCOLA	744	5,456	2,385	7,652	933	$72,134	9
GRAND TRAVERSE	1,116	4,581	2,268	6,929	1,036	$147,416	15
VAN BUREN	2,078	12,975	4,316	17,262	2,107	$148,662	9
LAPEER	1,275	7,994	3,474	11,149	1,594	na	na
MIDLAND	1,160	5,897	2,200	8,664	1,463	$168,112	12.5
LENAWEE	6,639	11,821	3,734	14,889	7,305	na	na
Sub-total	14,918	55,793	20,180	75,298	16,463	$664,244	56.5

District Court - 1975

COUNTY	Cases Pending Jan. 1	New Traffic Filed	New Civil & Criminal Filed	Cases Disposed	Cases Pending Dec. 31	GF Exp	No. D.Ct. Emps.
Group V							
LIVINGSTON	3,701	15,766	4,254	20,248	3,473	na	na
MONROE	2,944	24,787	6,117	30,792	3,056	$458,286	31
ST. CLAIR	6,130	15,123	6,792	21,799	6,246	$295,453	na
MUSKEGON	9,785	23,616	11,559	37,033	7,927	$457,987	34
OTTAWA	3,198	19,486	6,724	27,166	2,242	$320,483	24.5
Sub-total	25,758	98,778	35,446	137,038	22,944	$1,532,209	89.5
Group VI							
SAGINAW	10,097	36,184	11,726	48,839	9,168	$640,701	na
INGHAM	1,374	20,449	4,464	24,967	1,320	$211,077	17
KENT	565	25,246	5,451	29,794	1,468	$168,513	13
Sub-total	12,036	81,879	21,641	103,600	11,956	$1,020,291	30.0
Sample	68,189	303,146	106,988	409,875	69,317	$4,080,370	248

Source:
1975 Annual Report of the State Court Administrator - Michigan, December 1975.
County Annual Budget and Audit Reports
Survey Data From Counties

APPENDIX G. 12

District Court - 1980

COUNTY	Cases Pending Jan. 1	New Traffic Filed	New Civil & Criminal Filed	Cases Disposed	Cases Pending Dec. 31	GF Exp.	No. D.Ct. Emps.
Group I							
LUCE/MACKINAC	820	885	6,804	8,656	845	$123,009	4
MONTMORENCY	587	399	2,058	2,732	386	$43,083	na
LAKE	146	434	1,740	3,028	133	$51,327	3.5
ALGER	116	347	2,673	3,149	283	$45,504	4
CRAWFORD	846	919	4,472	5,475	1,055	$46,609	na
MACKINAC	see	Luce	Co.				
BENZIE	86	542	2,016	2,766	66	$37,016	na
PRESQUE ISLE	128	249	1,799	2,372	110	$59,794	5
LEELANAU	260	408	1,937	2,502	208	$67,681	3
Sub-total	2,989	4,183	23,499	30,680	3,086	$474,023	19.5
Group II							
OTSEGO	1,499	404	6,056	6,944	2,115	$118,459	7
OGEMAW	1,391	982	5,275	7,217	795	$108,383	na
GOGEBIC	345	777	2,398	3,292	342	$54,393	4.5
OSCEOLA	378	852	3,897	5,066	369	$43,329	na
GLADWIN	see	Clare	Co.				
MANISTEE	679	225	3,785	4,307	405	$60,894	na
CLARE/GLADWIN	760	1,784	7,663	10,092	1,072	$236,007	16.5
Sub-total	5,052	5,024	29,074	36,918	5,098	$621,465	28.0
Group III							
MENOMINEE	566	867	3,992	4,812	657	$75,536	4
MASON	258	796	3,002	4,119	261	$59,812	na
IOSCO	585	1,292	6,322	8,422	705	$138,950	na
HURON	607	1,464	5,534	8,001	505	$87,461	4.5
MECOSTA	496	976	6,527	7,915	732	$64,947	na
BRANCH	678	1,221	6,863	8,803	1,993	$177,381	16
GRATIOT	810	1,659	11,511	13,804	1,098	$154,948	na
HILLSDALE	860	1,063	5,975	7,919	765	$155,840	9
CASS	1,227	1,451	7,223	10,265	1,023	$135,862	11
Sub-total	6,087	10,789	56,949	74,060	7,739	$1,050,737	44.5
Group IV							
IONIA	2,748	2,679	10,017	14,843	3,456	$213,548	13
TUSCOLA	1,034	1,772	9,148	12,145	1,006	$134,467	10
GRAND TRAVERSE	847	1,035	9,191	12,566	59	$240,907	15
VAN BUREN	3,629	4,001	14,092	19,983	5,813	$345,297	10.5
LAPEER	4,471	2,820	16,138	19,726	5,037	$218,260	na
MIDLAND	1,517	1,495	8,713	10,010	3,091	$245,431	14
LENAWEE	453	4,357	17,903	26,077	1,332	$415,475	na
Sub-total	14,699	18,159	85,202	115,350	19,794	$1,813,385	62.5

District Court - 1980

COUNTY	Cases Pending Jan. 1	New Traffic Filed	New Civil & Criminal Filed	Cases Disposed	Cases Pending Dec. 31	GF Exp.	No. D.Ct. Emps.
Group V							
LIVINGSTON	2,047	4,050	21,376	35,612	1,215	$358,475	na
MONROE	4,540	4,607	28,460	35,841	12,986	$701,538	35
ST. CLAIR	5,177	4,074	24,970	29,973	6,928	$513,285	na
MUSKEGON	5,550	4,972	29,760	47,243	94	$682,127	41
OTTAWA	3,060	3,200	23,715	31,420	2,673	$520,679	35
Sub-total	20,374	20,903	128,281	180,089	23,896	$2,776,104	111.0
Group VI							
SAGINAW	6,206	7,706	39,322	54,925	8,959	$830,151	na
INGHAM	2,118	4,479	13,293	20,201	4,975	$335,790	21
KENT	2,885	3,252	34,843	42,656	2,321	$355,631	15
Sub-total	11,209	15,437	87,458	117,782	16,255	$1,521,572	36.0
Sample	60,410	74,495	410,463	554,879	75,868	$8,223,686	301.5

Sources:
1980 Annual Report of the State Court Administrator - Michigan, December 1980.
F65 Annual Reports - State Department of Treasury, 1980.
Survey Data From Counties

APPENDIX G.13

District Court - 1985

COUNTY	Cases Pending Jan. 1	New Traffic Filed	New Civil & Criminal Filed	Total Cases Disposed	Cases Pending Dec. 31	GF Exp	No. D.Ct. Emp
Group I							
LUCE/MACKINAC	499	5,885	1,115	7,144	355	$196,456	4
MONTMORENCY	1,066	921	750	1,823	914	$61,042	na
LAKE	435	1,286	1,335	2,437	619	$78,411	3.5
ALGER	169	1,678	750	2,464	133	$61,294	4
CRAWFORD	1,039	2,623	1,368	3,929	1,101	$76,987	na
MACKINAC	see	Luce	Co.				
BENZIE	138	1,255	904	2,132	165	$52,836	na
PRESQUE ISLE	209	1,049	744	1,750	252	$72,792	5
LEELANAU	404	1,169	532	1,756	349	$102,166	3
Sub-total	3,959	15,866	7,498	23,435	3,888	$701,984	19.5
Group II							
OTSEGO	873	3,043	1,611	4,738	789	$183,076	8
OGEMAW	941	5,214	1,012	6,109	1,058	$147,954	na
GOGEBIC	748	1,790	817	2,704	651	$123,179	4.5
OSCEOLA	754	3,829	1,232	5,205	610	$67,539	na
GLADWIN	see	Clare	Co.				
MANISTEE	1,304	2,929	1,432	4,543	1,122	$105,768	na
CLARE/GLADWIN	1,498	6,639	3,424	9,892	1,669	$311,276	14.5
Sub-total	6,118	23,444	9,528	33,191	5,899	$938,792	27.0
Group III							
MENOMINEE	1,019	3,455	1,467	5,249	692	$168,395	5
MASON	358	2,813	1,178	3,953	396	$92,968	na
IOSCO	1,128	4,857	1,855	6,478	1,362	$138,950	na
HURON	564	4,692	2,148	6,633	771	$124,396	5
MECOSTA	3,855	3,501	3,828	5,791	5,393	$123,025	na
BRANCH	2,470	7,941	2,204	10,261	2,354	$373,140	15
GRATIOT	2,534	12,579	1,898	14,357	2,654	$236,430	na
HILLSDALE	770	6,740	1,876	8,463	923	$166,477	8.5
CASS	1,755	5,108	2,337	6,872	2,328	$183,447	11
Sub-total	14,453	51,686	18,791	68,057	16,873	$1,607,228	44.5
Group IV							
IONIA	6,115	12,636	3,251	15,202	6,800	$383,584	14
TUSCOLA	1,649	9,637	2,529	12,283	1,532	$167,469	10
GRAND TRAVERSE	1,569	8,314	4,363	12,407	1,839	$426,224	15
VAN BUREN	4,485	12,954	4,884	16,191	6,131	$487,427	10.5
LAPEER	2,567	13,492	3,329	16,217	3,171	$296,778	na
MIDLAND	3,025	7,279	3,198	10,482	3,020	$425,379	15.5
LENAWEE	3,395	18,370	5,009	24,870	1,904	$479,931	na
Sub-total	22,805	82,682	26,563	107,652	24,397	$2,666,792	65.0

District Court - 1985

COUNTY	Cases Pending Jan. 1	New Traffic Filed	New Civil & Criminal Filed	Total Cases Disposed	Cases Pending Dec. 31	GF Exp	No. D.Ct. Emp
Group V							
LIVINGSTON	6,824	21,136	4,558	28,933	3,585	$789,476	na
MONROE	13,325	25,937	7,345	32,592	14,015	$1,074,521	37
ST. CLAIR	6,470	22,464	7,597	29,834	6,697	$776,637	na
MUSKEGON	6,729	38,244	9,891	45,226	9,638	$978,263	36
OTTAWA	4,380	21,114	9,948	30,942	895	$825,756	36.5
Sub-total	37,728	128,895	39,339	167,527	34,830	$4,444,653	109.5
Group VI							
SAGINAW	12,937	35,680	12,945	46,240	15,322	$1,603,444	na
INGHAM	6,354	13,424	6,824	21,663	4,939	$678,061	21
KENT	3,384	30,671	9,510	39,910	3,655	$583,791	16
Sub-total	22,675	79,775	29,279	107,813	23,916	$2,865,296	37.0
SAMPLE	107,738	382,348	120,998	507,675	109,803	$13,224,745	302.5

Sources:
1985 Annual Report of the State Court Administrator - Michigan, December 1985.
F65 Annual Reports - State Department of Treasury, 1985.
Survey Data From Counties

APPENDIX G.14

County Sheriff - 1980
Summary Activity
Sample Counties

County	Complts	Sub-Poenas Served	Felony Cases Handled	Non-Felony Cases	Traffic Citations Issued	Highway Accidents Responded	Total Activity	Emps	Output Units Per Emp
Branch	9,818	932	383	5,708	644	644	18,129	34	533.2
Cass	13,416	na	na	na	na	na	13,416	51	na
Clare	na	na	na	na	na	na	na	na	na
Gratiot **	2,767	997	na	na	1,581	574	5,919	24	246.6
Gladwin	6,073	1,330	413	1,184	1,056	555	10,611	19	558.5
Hillsdale	5,804	854	178	992	2,259	1,484	11,571	26.5	436.6
Huron **	6,156	169	na	na	1,021	852	8,198	25	327.9
Iosco	4,180	800	528	2,887	425	615	9,435	18	524.2
Kent	45,953	4,229	na	na	15,404	3,839	69,425	177	392.2
Lake	na	na	na	na	na	na	na	na	na
Lapeer	na	na	na	na	na	na	na	na	na
Lenawee **	11,273	2,969	na	na	3,512	1,403	19,157	50.5	379.3
Luce	102	17	21	158	191	11	500	15	33.3
Mackinac	na	na	na	na	na	na	na	7	na
Manistee **	1,342	797	801	na	na	205	3,145	19	165.5
Mecosta	5,619	1,164	479	5,140	960	1,249	14,611	17	859.5
Menominee	1,537	na	na	na	501	322	inc	10	na
Midland **	10,997	1,558	na	na	2,365	2,365	17,285	47	367.8
Montmorency	6,486	476	na	na	2,064	311	inc	14	na
Osceola	na	na	na	na	na	na	na	16	na
Ottawa	18,716	2,000	2,426	16,290	8,231	3,011	50,674	74	684.8
Presque Isle	1,486	805	438	590	623	368	4,310	15	287.3
Tuscola	3,345	na	753	1,228	3,061	941	9,328	23	405.6
Van Buren	1,939	300	228	1,711	397	303	4,878	33	147.8
Sample ***	157,009	19,397	6,648	35,888	44,295	19,052	270,592	715.0	438.6

** Gratiot, Huron, Lenawee and Midland - felonies and non-felonies included with complaints and subpoenas
** Manistee - non-felony included under traffic cases
*** Sample averages = net averages (data adjusted for non-responses)

Key:
Output Units Per Employee = (complaints + sub-poenas + felony cases + non-felony cases + traffic citations + highway accidents responded)/ total non-correction employees
Complts = complaints handled by sheriff department
Emps = employees
Correc. = correction employees
Road Pat. = road patrol
Miles Patrol Per Dep. = Miles patrolled per road patrol deputy
Cit. = citations (traffic violations)
Number Other Dpts. = number of other police departments in the county
Information not collected on the number of jail beds in 1980

County Sheriff - 1980
Summary Activity
Sample Counties

County	Miles Patrol Per Dep.	Traffic Cit Per Dep.	Cit. Per 1000 Miles Patrolled	Number Other Dpts.
Branch	18,590	32.2	1.7	6
Cass	na	na	na	na
Clare	na	na	na	na
Gratiot **	20,385	131.8	6.5	5
Gladwin	21,100	105.6	5.0	3
Hillsdale	14,562	102.7	7.1	10
Huron **	23,350	72.9	3.1	12
Iosco	15,872	32.7	2.1	3
Kent	14,165	145.3	10.3	12
Lake	na	na	na	na
Lapeer	na	na	na	8
Lenawee **	28,501	135.1	4.7	7
Luce	12,990	63.7	4.9	2
Mackinac	na	na	na	2
Manistee **	18,699	na	na	2
Mecosta	30,878	106.7	3.5	2
Menominee	13,114	50.1	3.8	3
Midland **	13,871	62.2	4.5	3
Montmorency	49,297	294.9	6.0	0
Osceola	na	na	na	4
Ottawa	30,369	228.6	7.5	9
Presque Isle	25,054	62.3	2.5	2
Tuscola	38,580	235.5	6.1	16
Van Buren	21,015	36.1	1.7	12
Sample ***	20,294	123.0	5.9	

** Gratiot, Huron, Lenawee and Midland - felonies and non-felonies included with complaints and subpoenas
** Manistee - non-felony included under traffic cases
*** Sample averages = net averages (data adjusted for non-responses)

Key:
Output Units Per Employee = (complaints + sub-poenas + felony cases + non-felony cases + traffic citations + highway accidents responded)/ total non-correction employees
Complts = complaints handled by sheriff department
Emps = employees
Correc. = correction employees
Road Pat. = road patrol
Miles Patrol Per Dep. = Miles patrolled per road patrol deputy
Cit. = citations (traffic violations)
Number Other Dpts. = number of other police departments in the county
Information not collected on the number of jail beds in 1980

County Sheriff - 1980
Summary Activity
Sample Counties

County	Correc. Emp.	Correc. As % Shrf Emp	No. Jail Beds	Jail Beds Per Corr. Emp	Total Road Pat Miles	Road Patrol Deputies
Branch	5	14.7%	na	na	371,792	20
Cass	na	na	na	na	na	na
Clare	na	na	na	na	na	na
Gratiot **	4	16.7%	na	na	244,615	12
Gladwin	1	5.3%	na	na	211,000	10
Hillsdale	3	11.3%	na	na	320,361	22
Huron **	5	20.0%	na	na	326,898	14
Iosco	8	44.4%	na	na	206,337	13
Kent	125	70.6%	na	na	1,501,499	106
Lake	na	na	na	na	na	na
Lapeer	na	na	na	na	na	na
Lenawee **	16	31.7%	na	na	741,022	26
Luce	0	na	na	na	38,970	3
Mackinac	6	85.7%	na	na	na	5
Manistee **	0	0.0%	na	na	168,288	9
Mecosta	5	29.4%	na	na	277,901	9
Menominee	8	80.0%	na	na	131,138	10
Midland **	10	21.3%	na	na	527,084	38
Montmorency	0	na	na	na	345,081	7
Osceola	1	6.3%	na	na	na	5
Ottawa	9	12.2%	na	na	1,093,270	36
Presque Isle	4	26.7%	na	na	250,544	10
Tuscola	4	17.4%	na	na	501,545	13
Van Buren	10	30.3%	na	na	231,164	11
Sample ***	224.0	49.9%	na	na	7,488,509	379

** Gratiot, Huron, Lenawee and Midland - felonies and non-felonies included with complaints and subpoenas
** Manistee - non-felony included under traffic cases
*** Sample averages = net averages (data adjusted for non-responses)

Key:
Output Units Per Employee = (complaints + sub-poenas + felony cases + non-felony cases + traffic citations + highway accidents responded)/ total non-correction employees
Complts = complaints handled by sheriff department
Emps = employees
Correc. = correction employees
Road Pat. = road patrol
Miles Patrol Per Dep. = Miles patrolled per road patrol deputy
Cit. = citations (traffic violations)
Number Other Dpts. = number of other police departments in the county
Information not collected on the number of jail beds in 1980

APPENDIX G.15

County Sheriff - 1985
Summary Activity
Sample Counties

County	Complts	Sub-Poenas Served	Felony Cases Handled	Non-Felony Cases	Traffic Citations Issued	Highway Accidents Responded	Total Activity	Emps	Output Units Per Emp
Branch	10,717	1,020	491	5,795	1,083	1,049	20,155	39	592.8
Cass	13,416	na	na	na	na	na	13,416	40	na
Clare	7,544	2,400	na	na	na	na	9,944	21	na
Gratiot **	3,580	852	na	na	2,080	716	7,228	30	361.4
Gladwin	6,339	1,366	508	1,303	708	864	11,088	24	554.4
Hillsdale	9,014	1,632	289	1,546	2,635	1,749	16,865	39	468.5
Huron	4,018	61	na	na	717	987	inc	40	199.4
Iosco	4,497	2,134	456	2,998	2,000	794	12,879	33	444.1
Kent	33,615	7,580	na	na	18,326	4,997	inc	326	408.3
Lake	1,736	na	770	484	339	482	na	21	224.2
Lapeer	22,241	na	na	na	na	na	inc	57	na
Lenawee	9,939	na	na	na	3,071	1,204	inc	70.5	na
Luce	185	33	23	158	237	14	650	13	72.2
Mackinac	2,165	96	53	na	na	na	inc	13	na
Manistee **	1,507	1,587	1,669	na	na	231	4,994	24	262.8
Mecosta	6,808	1,146	489	6,319	1,413	1,236	17,411	28	791.4
Menominee	2,131	na	na	na	501	495	inc	19	na
Midland	8,114	1,159	na	na	2,186	1,498	inc	59	264.4
Montmorency	5,808	392	na	na	784	356	inc	16	na
Osceola	1,700	1,040	370	1,220	570	480	5,380	20	358.7
Ottawa	22,534	na	2,600	19,934	8,387	3,151	56,606	91	797.3
Presque Isle	1,092	595	263	640	716	463	3,769	22	251.3
Tuscola	3,745	na	534	917	3,387	1,148	inc	40	270.3
Van Buren	3,277	333	799	2,478	1,509	653	9,049	35	393.4
Sample ***	185,722	23,426	9,314	43,792	50,649	22,567	189,434	1120.5	436.7

** Gratiot - felonies and non-felonies included
with complaints and subpoenas
** Manistee - non-felony included under traffic cases
*** Sample averages = net averages (data adjusted for non-responses)

Complts = complaints handled by sheriff department
Emps = employees
Correc. = correction employees
Road Pat. = road patrol
Miles Patrol Per Dep. = Miles patrolled per road patrol deputy
Cit. = citations (traffic violations)

County Sheriff - 1985
Activity Summary
Sample Counties

County	Correc. Emp.	Correc. As % Shrf Emp	No. Jail Beds	Jail Beds Per Corr. Emp	Total Road Pat Miles	Road Patrol Deputies
Branch	5	12.8%	44	8.8	316,069	20
Cass	na	na	na	na	na	na
Clare	na	na	na	na	na	9
Gratiot **	10	33.3%	53	5.3	322,325	13
Gladwin	4	16.7%	20	5.0	203,000	10
Hillsdale	3	7.7%	28	9.3	410,463	22
Huron	11	27.5%	44	4.0	124,133	14
Iosco	4	12.1%	63	15.8	252,610	14
Kent	168	51.5%	573	3.4	1,356,046	98
Lake	4	19.0%	22	5.5	182,000	9
Lapeer	7	12.3%	62	8.9	na	31
Lenawee	17	24.1%	136	8.0	605,371	26
Luce	0	na	0	na	22,602	2
Mackinac	6	46.2%	22	3.7	na	5
Manistee **	5	20.8%	31	6.2	162,831	9
Mecosta	6	21.4%	43	7.2	277,888	9
Menominee	8	42.1%	29	3.6	190,578	9
Midland	10	16.9%	70	7.0	593,656	38
Montmorency	0	na	0	na	248,380	9
Osceola	5	25.0%	35	7.0	12,850	5
Ottawa	20	22.0%	150	7.5	1,224,465	36
Presque Isle	7	31.8%	18	2.6	194,889	10
Tuscola	4	10.0%	46	11.5	487,531	15
Van Buren	12	34.3%	99	8.3	231,435	13
Sample ***	316.0	30.3%	1588.0	5.0	7,419,122	426

** Gratiot - felonies and non-felonies included
with complaints and subpoenas
** Manistee - non-felony included under traffic cases
*** Sample averages = net averages (data adjusted for non-responses)

Complts = complaints handled by sheriff department
Emps = employees
Correc. = correction employees
Road Pat. = road patrol
Miles Patrol Per Dep. = Miles patrolled per road patrol deputy
Cit. = citations (traffic violations)

County Sheriff - 1985
Summary Activity
Sample Counties

County	Miles Patrol Per Dep.	Traffic Cit Per Dep.	Cit. Per 1000 Miles Patrolled
Branch	15,803	54.2	3.4
Cass	na	na	na
Clare	na	0.0	na
Gratiot **	24,794	160.0	6.5
Gladwin	20,300	70.8	3.5
Hillsdale	18,657	119.8	6.4
Huron	8,867	51.2	5.8
Iosco	18,044	142.9	7.9
Kent	13,837	187.0	13.5
Lake	20,222	37.7	1.9
Lapeer	na	na	na
Lenawee	23,284	118.1	5.1
Luce	11,301	118.5	10.5
Mackinac	na	na	na
Manistee **	18,092	na	na
Mecosta	30,876	157.0	5.1
Menominee	21,175	55.7	2.6
Midland	15,623	57.5	3.7
Montmorency	27,598	87.1	3.2
Osceola	2,570	114.0	44.4
Ottawa	34,013	233.0	6.8
Presque Isle	19,489	71.6	3.7
Tuscola	32,502	225.8	6.9
Van Buren	17,803	116.1	6.5
Sample ***	19,473	132.6	6.8

** Gratiot - felonies and non-felonies included with complaints and subpoenas
** Manistee - non-felony included under traffic cases
*** Sample averages = net averages (data adjusted for non-responses)

Complts = complaints handled by sheriff department
Emps = employees
Correc. = correction employees
Road Pat. = road patrol
Miles Patrol Per Dep. = Miles patrolled per road patrol deputy
Cit. = citations (traffic violations)

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