

Revenue & Expenditure Report for Gratiot County

PERIOD ENDING 12/31/2025

% Fiscal Year Completed: 25.21

GL NUMBER	ACTIVITY FOR MONTH 12/31/2025 INCREASE (DECREASE)	YTD BALANCE 12/31/2025 NORMAL (ABNORMAL)	2025-26 AMENDED BUDGET	AVAILABLE BALANCE NORMAL (ABNORMAL)	% BDGT USED
Fund 101 - GENERAL FUND					
TOTAL REVENUES	1,083,049	7,326,432	18,546,010	11,219,578	39.50
GENERAL GOVERNMENT	525,784	2,199,400	6,592,220	4,392,820	33.36
JUDICIAL	306,312	801,162	3,340,550	2,539,388	23.98
PUBLIC SAFETY	555,984	1,373,500	5,937,660	4,564,160	23.13
PUBLIC WORKS	49,094	196,107	822,970	626,863	23.83
HEALTH & WELFARE	27,090	91,330	339,480	248,150	26.90
COMMUNITY & ECONOMIC DEVELOPMENT	85,531	170,722	538,230	367,508	31.72
DEBT SERVICE	1,746	5,238	20,970	15,732	24.98
TRANSFER OUT	-	-	1,650,410	1,650,410	0.00
TOTAL EXPENDITURES	1,551,541	4,837,459	19,242,490	14,405,031	25.14
NET OF REVENUES & EXPENDITURES	(468,492)	2,488,974	(696,480)	(3,185,454)	357.36
Fund 102 - BUDGET STABILIZATION					
TOTAL REVENUES	547	1,753	7,650	5,897	22.92
TOTAL EXPENDITURES	-	-	-	-	0.00
NET OF REVENUES & EXPENDITURES	547	1,753	7,650	5,897	22.92
Fund 201 - ROAD COMMISSION					
TOTAL REVENUES	660,257	1,810,362	12,423,920	10,613,558	14.57
TOTAL EXPENDITURES	760,652	2,044,752	12,423,920	10,379,168	16.46
NET OF REVENUES & EXPENDITURES	(100,394)	(234,390)	-	234,390	100.00
Fund 205 - CENTRAL DISPATCH AUTHORITY					
TOTAL REVENUES	28,388	289,179	2,515,880	2,226,701	11.49
TOTAL EXPENDITURES	165,774	1,190,895	2,581,840	1,390,945	46.13
NET OF REVENUES & EXPENDITURES	(137,386)	(901,716)	(65,960)	835,756	1367.06
Fund 208 - PARKS & RECREATION					
TOTAL REVENUES	20,557	37,579	770,000	732,421	4.88
TOTAL EXPENDITURES	110,484	153,409	844,030	690,621	18.18
NET OF REVENUES & EXPENDITURES	(89,927)	(115,830)	(74,030)	41,800	156.46
Fund 213 - SECONDARY ROAD PATROL					
TOTAL REVENUES	-	-	221,000	221,000	0.00
TOTAL EXPENDITURES	26,228	56,204	221,000	164,796	25.43
NET OF REVENUES & EXPENDITURES	(26,228)	(56,204)	-	56,204	100.00
Fund 215 - FRIEND OF COURT					
TOTAL REVENUES	16,433	18,922	1,128,910	1,109,988	1.68
TOTAL EXPENDITURES	132,446	280,027	1,128,910	848,883	24.81
NET OF REVENUES & EXPENDITURES	(116,012)	(261,105)	-	261,105	100.00
Fund 216 - ANIMAL CONTROL GRANT/DONATIONS					
TOTAL REVENUES	5,185	9,015	15,920	6,905	56.62
TOTAL EXPENDITURES	4,703	7,571	10,350	2,779	73.15
NET OF REVENUES & EXPENDITURES	481	1,444	5,570	4,126	25.92
Fund 232 - G.I.S.					
TOTAL REVENUES	236	742	33,460	32,718	2.22
TOTAL EXPENDITURES	320	320	31,280	30,960	1.02
NET OF REVENUES & EXPENDITURES	(84)	422	2,180	1,758	19.36
Fund 243 - BROWNFIELD REDEVELOPMENT AUTHORITY					
TOTAL REVENUES	24	2,818	39,740	36,922	7.09
TOTAL EXPENDITURES	-	665	39,470	38,805	1.69
NET OF REVENUES & EXPENDITURES	24	2,153	270	(1,883)	797.51
Fund 245 - CAPITAL IMPROVEMENT					
TOTAL REVENUES	400	400	678,570	678,170	0.06

TOTAL EXPENDITURES	13,606	140,080	679,500	539,420	20.62
NET OF REVENUES & EXPENDITURES	(13,206)	(139,680)	(930)	138,750	15019.32
Fund 249 - BUILDING INSPECTION					
TOTAL REVENUES	6,579	37,486	126,370	88,884	29.66
TOTAL EXPENDITURES	16,898	39,457	252,750	213,293	15.61
NET OF REVENUES & EXPENDITURES	(10,319)	(1,971)	(126,380)	(124,409)	1.56
Fund 251 - BLIGHT					
TOTAL REVENUES	(3)	(18)	15,280	15,298	0.12
TOTAL EXPENDITURES	626	1,216	15,280	14,064	7.96
NET OF REVENUES & EXPENDITURES	(629)	(1,234)	-	1,234	100.00
Fund 252 - ECONOMIC DEV & AGRICULTURAL MILLAGE					
TOTAL REVENUES	10,689	12,671	845,250	832,579	1.50
TOTAL EXPENDITURES	2,380	2,380	838,780	836,400	0.28
NET OF REVENUES & EXPENDITURES	8,309	10,291	6,470	(3,821)	159.05
Fund 256 - REGISTER OF DEEDS AUTOMATION					
TOTAL REVENUES	2,445	8,046	52,110	44,064	15.44
TOTAL EXPENDITURES	2,362	3,672	34,460	30,788	10.66
NET OF REVENUES & EXPENDITURES	83	4,374	17,650	13,276	24.78
Fund 260 - INDIGENT DEFENSE					
TOTAL REVENUES	60,126	59,344	1,320,880	1,261,536	4.49
TOTAL EXPENDITURES	92,052	203,702	1,283,570	1,079,868	15.87
NET OF REVENUES & EXPENDITURES	(31,926)	(144,358)	37,310	181,668	386.91
Fund 263 - CONCEALED PISTOL LICENSING					
TOTAL REVENUES	2,453	8,776	29,110	20,334	30.15
TOTAL EXPENDITURES	1,790	2,395	43,190	40,795	5.55
NET OF REVENUES & EXPENDITURES	663	6,381	(14,080)	(20,461)	45.32
Fund 264 - LOCAL CORR OFFICERS TRAINING					
TOTAL REVENUES	320	1,439	6,990	5,551	20.59
TOTAL EXPENDITURES	575	2,081	7,800	5,719	26.68
NET OF REVENUES & EXPENDITURES	(255)	(642)	(810)	(168)	79.31
Fund 269 - LAW LIBRARY					
TOTAL REVENUES	86	279	5,580	5,301	5.00
TOTAL EXPENDITURES	3,298	3,298	23,190	19,892	14.22
NET OF REVENUES & EXPENDITURES	(3,211)	(3,019)	(17,610)	(14,591)	17.14
Fund 271 - LIBRARY					
TOTAL REVENUES	12,114	12,164	1,042,500	1,030,336	1.17
TOTAL EXPENDITURES	-	-	1,100,000	1,100,000	0.00
NET OF REVENUES & EXPENDITURES	12,114	12,164	(57,500)	(69,664)	21.15
Fund 272 - COA DONATIONS					
TOTAL REVENUES	16,977	34,495	66,160	31,665	52.14
TOTAL EXPENDITURES	1,628	2,078	68,700	66,622	3.02
NET OF REVENUES & EXPENDITURES	15,349	32,417	(2,540)	(34,957)	1276.26
Fund 273 - COMMISSION ON AGING					
TOTAL REVENUES	209,157	263,141	1,600,790	1,337,649	16.44
TOTAL EXPENDITURES	172,292	395,410	2,102,640	1,707,230	18.81
NET OF REVENUES & EXPENDITURES	36,866	(132,269)	(501,850)	(369,581)	26.36
Fund 275 - TREATMENT COURT					
TOTAL REVENUES	39,682	40,617	532,850	492,233	7.62
TOTAL EXPENDITURES	41,401	90,318	528,480	438,162	17.09
NET OF REVENUES & EXPENDITURES	(1,718)	(49,701)	4,370	54,071	1137.32
Fund 284 - OPIOD SETTLEMENT					
TOTAL REVENUES	2,021	6,473	83,570	77,097	7.75
TOTAL EXPENDITURES	-	-	158,000	158,000	0.00
NET OF REVENUES & EXPENDITURES	2,021	6,473	(74,430)	(80,903)	8.70
Fund 291 - CHILD WELFARE FUND - DHS					
TOTAL REVENUES	-	-	344,000	344,000	0.00

TOTAL EXPENDITURES	78,074	78,074	344,000	265,926	22.70
NET OF REVENUES & EXPENDITURES	(78,074)	(78,074)	-	78,074	100.00
Fund 292 - CHILD CARE					
TOTAL REVENUES	93,471	94,170	675,520	581,350	13.94
TOTAL EXPENDITURES	64,466	134,453	953,420	818,967	14.10
NET OF REVENUES & EXPENDITURES	29,005	(40,283)	(277,900)	(237,617)	14.50
Fund 296 - VETERANS MEMORIAL MAINTENANCE					
TOTAL REVENUES	36	923	450	(473)	205.17
TOTAL EXPENDITURES	125	125	3,500	3,375	3.57
NET OF REVENUES & EXPENDITURES	(89)	798	(3,050)	(3,848)	26.17
Fund 350 - 2005 G.O. BOND DEBT SERVICE					
TOTAL REVENUES	-	-	-	-	0.00
TOTAL EXPENDITURES	300	300	-	(300)	100.00
NET OF REVENUES & EXPENDITURES	(300)	(300)	-	300	100.00
Fund 353 - DRAIN #133 DEBT					
TOTAL REVENUES	21	64	55,310	55,246	0.12
TOTAL EXPENDITURES	-	2,869	81,700	78,831	3.51
NET OF REVENUES & EXPENDITURES	21	(2,804)	(26,390)	(23,586)	10.63
Fund 354 - DRAIN #181 DEBT					
TOTAL REVENUES	7,573	11,877	232,160	220,283	5.12
TOTAL EXPENDITURES	-	35,368	309,260	273,893	11.44
NET OF REVENUES & EXPENDITURES	7,573	(23,490)	(77,100)	(53,610)	30.47
Fund 355 - DRAIN #383 DEBT					
TOTAL REVENUES	6,729	34,117	109,230	75,113	31.23
TOTAL EXPENDITURES	-	14,128	124,300	110,173	11.37
NET OF REVENUES & EXPENDITURES	6,729	19,989	(15,070)	(35,059)	132.64
Fund 368 - PENSION BOND DEBT SERVICE					
TOTAL REVENUES	-	-	866,200	866,200	0.00
TOTAL EXPENDITURES	-	-	866,200	866,200	0.00
Fund 516 - DELINQUENT TAX REVOLVING					
TOTAL REVENUES	(5,524)	86,054	632,590	546,536	13.60
TOTAL EXPENDITURES	7,421	13,580	286,420	272,840	4.74
NET OF REVENUES & EXPENDITURES	(12,944)	72,474	346,170	273,696	20.94
Fund 536 - LAND BANK AUTHORITY					
TOTAL REVENUES	-	-	145,000	145,000	0.00
TOTAL EXPENDITURES	2,583	2,583	145,000	142,417	1.78
NET OF REVENUES & EXPENDITURES	(2,583)	(2,583)	-	2,583	100.00
Fund 542 - SOIL EROSION INSPECTION					
TOTAL REVENUES	956	8,698	53,100	44,402	16.38
TOTAL EXPENDITURES	8,710	20,180	51,760	31,580	38.99
NET OF REVENUES & EXPENDITURES	(7,754)	(11,482)	1,340	12,822	856.83
Fund 581 - GRATIOT AIRPORT AUTHORITY					
TOTAL REVENUES	13,582	70,292	650,970	580,678	10.80
TOTAL EXPENDITURES	13,765	30,640	725,500	694,860	4.22
NET OF REVENUES & EXPENDITURES	(184)	39,652	(74,530)	(114,182)	53.20
Fund 595 - JAIL COMMISSARY					
TOTAL REVENUES	5,904	30,265	45,540	15,275	66.46
TOTAL EXPENDITURES	7,809	17,284	51,530	34,246	33.54
NET OF REVENUES & EXPENDITURES	(1,905)	12,981	(5,990)	(18,971)	216.71
Fund 678 - FRINGE BENEFIT (SELF INSURED)					
TOTAL REVENUES	356,660	1,050,548	4,086,420	3,035,872	25.71
TOTAL EXPENDITURES	313,722	1,122,266	4,069,680	2,947,414	27.58
NET OF REVENUES & EXPENDITURES	42,938	(71,717)	16,740	88,457	428.42
Fund 692 - TILE					
TOTAL REVENUES	132	433	38,030	37,597	1.14
TOTAL EXPENDITURES	-	1,737	40,000	38,263	4.34

NET OF REVENUES & EXPENDITURES	132	(1,305)	(1,970)	(665)	66.22
Fund 693 - FLEXIBLE SPENDING					
TOTAL REVENUES	2,959	8,866	43,630	34,764	20.32
TOTAL EXPENDITURES	-	11,054	43,630	32,576	25.33
NET OF REVENUES & EXPENDITURES	2,959	(2,188)	-	2,188	100.00
Fund 702 - WIND FARM PLANNING					
TOTAL REVENUES	273	874	-	(874)	100.00
TOTAL EXPENDITURES	-	-	-	-	0.00
NET OF REVENUES & EXPENDITURES	273	874	-	(874)	100.00
Fund 703 - CURRENT TAX COLLECTION					
TOTAL REVENUES	2	2	-	(2)	100.00
TOTAL EXPENDITURES	-	-	-	-	0.00
NET OF REVENUES & EXPENDITURES	2	2	-	(2)	100.00
Fund 710 - DISTRICT COURT CUSTODY					
TOTAL REVENUES	15,560	37,860	-	(37,860)	100.00
TOTAL EXPENDITURES	15,560	37,860	-	(37,860)	100.00
NET OF REVENUES & EXPENDITURES	-	-	-	-	0.00
Fund 713 - CIRCUIT COURT CUSTODY					
TOTAL REVENUES	3,725	15,892	-	(15,892)	100.00
TOTAL EXPENDITURES	6,480	12,705	-	(12,705)	100.00
NET OF REVENUES & EXPENDITURES	(2,754)	3,187	-	(3,187)	100.00
Fund 714 - INMATE CUSTODY TRUST					
TOTAL REVENUES	-	62,191	-	(62,191)	100.00
TOTAL EXPENDITURES	-	67,768	-	(67,768)	100.00
NET OF REVENUES & EXPENDITURES	-	(5,577)	-	5,577	100.00
Fund 715 - PROBATE COURT CUSTODY					
TOTAL REVENUES	2,660	7,734	-	(7,734)	100.00
TOTAL EXPENDITURES	2,244	5,965	-	(5,965)	100.00
NET OF REVENUES & EXPENDITURES	416	1,769	-	(1,769)	100.00
Fund 801 - DRAINS					
TOTAL REVENUES	776,261	1,092,664	5,885,000	4,792,336	18.57
TOTAL EXPENDITURES	113,840	230,260	5,885,000	5,654,740	3.91
NET OF REVENUES & EXPENDITURES	662,421	862,404	-	(862,404)	100.00
Fund 802 - REVOLVING DRAINS					
TOTAL REVENUES	154	583	781,550	780,967	0.07
TOTAL EXPENDITURES	4,323	18,076	781,550	763,474	2.31
NET OF REVENUES & EXPENDITURES	(4,169)	(17,493)	-	17,493	100.00
Fund 804 - REVOLVING MAINTENANCE					
TOTAL REVENUES	123	396	70,000	69,604	0.57
TOTAL EXPENDITURES	150	150	70,000	69,850	0.21
NET OF REVENUES & EXPENDITURES	(27)	246	-	(246)	100.00
Fund 851 - DRAIN DEBT SERVICE					
TOTAL REVENUES	-	-	1,500,000	1,500,000	0.00
TOTAL EXPENDITURES	-	-	1,500,000	1,500,000	0.00
NET OF REVENUES & EXPENDITURES	-	-	-	-	0.00