



COUNTY OF

MIDLAND
MICHIGAN

Fiscal Year Ended December 31, 2023

Popular Annual Financial Report

Message From the Administrator/Controller

October 1, 2024

To the Citizens of the County of Midland:

I am pleased to present the County’s Financial Summary for the fiscal year 2023. This document, more commonly known as a Popular Annual Financial Report (PAFR), is the County’s fifth publication intended to enhance your understanding of county government and how it utilizes your tax dollars. Midland County has a solid reputation for fiscal excellence as demonstrated by our 2024 AA bond rating by Standard & Poor’s (S&P). An AA bond rating means a strong capacity to meet financial commitments.

Each year, the County publishes its audit, also called the Annual Comprehensive Financial Report (ACFR). Much of this information is technical and complex, resulting in a document that is not very user-friendly for the average person. Comprised of 288 pages, the ACFR consists of detailed financial statements, note disclosures, supplemental schedules, and statistical tables, all of which are prepared in accordance with Generally Accepted Accounting Principles (GAAP) and the standards and guidelines set by the Governmental Accounting Standards Board. The ACFR also includes an independent auditor’s report stating that the information contained in the financial statements has been reviewed by the firm and that, with reasonable assurances, the financial information is complete, presented accurately, and in the correct format.

Counties historically have been the “least known” local government. In contrast to cities, townships, and villages, we do not provide “daily services” such as utilities (water, sewer, etc.) or trash pickup. Rather, we are “there when you need us” for things like immunizations from the Health Department, passports from the County Clerk, dog licenses from the Treasurer, or to pay a traffic ticket when necessary. The County also offers many human service-related programs, such as Veterans Services, Community Corrections (including services for substance abuse), and Recovery Court programs. Property taxes, intergovernmental revenue for operating grants and contributions, and charges for services finance most of these activities.

We hope this document will empower you to better understand county government and enhance – not replace – the accompanying ACFR, which is available for reference [here](#).



Bridgette M. Gransden, CPA, CGFM
Administrator/Controller



COMMUNITY VISION

Midland. An inclusive community.
Together. Forward. Bold.
An exceptional place where
everyone thrives.

CONTACT THE COUNTY

Board of Commissioners
989-832-6775

Administrator/Controller
989-832-6797

Finance Department
989-832-6786

Health Department
989-832-6380

Emergency Management
989-832-6750

Human Resources
989-832-6797

midlandcountymi.gov

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Board of Commissioners



Midland County Board of Commissioners
Left to right: Eric Dorrien (District 6), Gaye Terwillegar (District 4), James Geisler (District 5), Alaynah Smith (District 7), Mark Bone (District 2), Jeanette Snyder (District 1), Steve Glaser (District 3)

MISSION

Perform and abide by the duty to protect
the health, welfare, and safety of community
residents and employees

RESPONSIBILITIES

- Demonstrate fiscal management
- Maintain credibility and build public trust
- Assume leadership in the development and improvement of county programs and services
- Provide for the delivery of essential services through cooperative interaction with all county elected officials, other units of government, and community agencies

OBJECTIVES

- Develop a responsible annual budget
- Continue the pursuit of maintaining and increasing employment opportunities in the County and County areas
- Encourage citizen participation in County government

Elected Officials & County Judges



Jennifer M. Anway
Register of Deeds



J. Dee Brooks
Prosecuting Attorney



Joseph Sova
Drain Commissioner



Catherine L. Lunsford
Treasurer



Myron Greene
Sheriff



Ann Manary
Clerk



Judge Michael Carpenter
75th District Court



Judge Dorene S. Allen
Probate & 42nd Circuit Court



Judge Stephen P. Carras
42nd Circuit Court



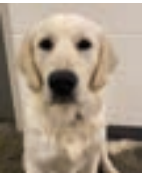
Judge Michael J. Beale
42nd Circuit Court



Joey
Canine Advocate



Clyde
Canine Advocate



Marley
Canine Advocate



Newt
Canine Advocate

Learn More About County Government

County Departments & Employment Demographics

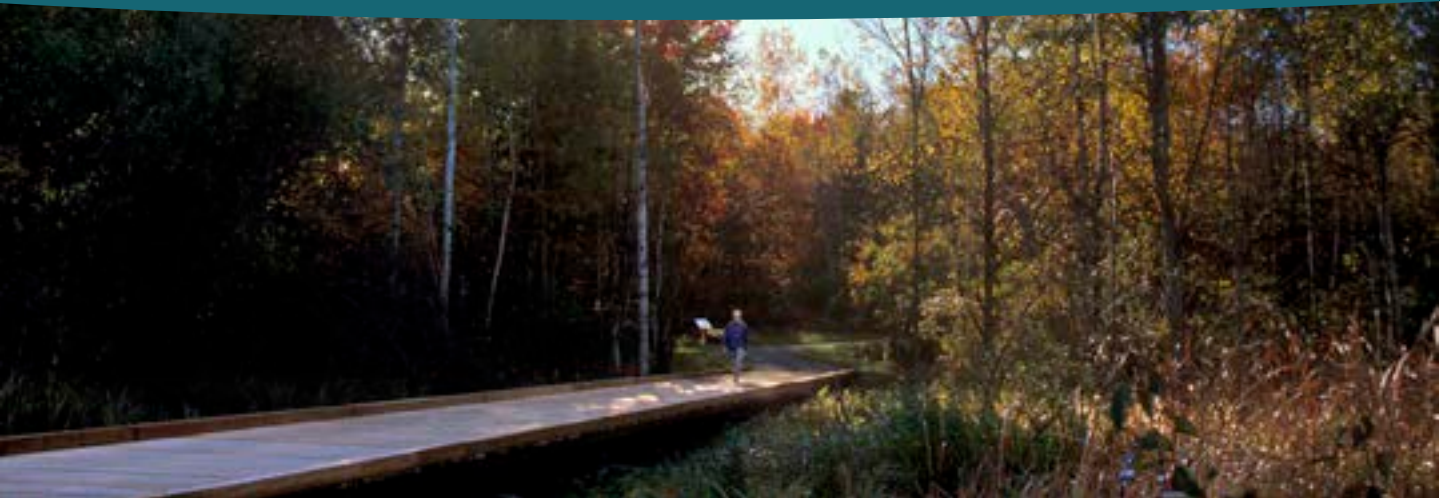
As the County consists of all three branches of government, there is a diverse menu of programs offered to the citizens. The Judicial branch consists of three separate courts, the Legislative branch includes the Board of Commissioners, and the Executive branch consists of the various countywide elected officials and the County Administrator/Controller.

The Administrator/Controller has oversight of internal service functions (Finance, Facilities, Information Technology, GIS, and Human Resources), some mandated departments (Public Health and Equalization), and other special programs that enhance the quality of life for the community (Mosquito Control, Parks and Recreation, Emergency Management, and Public Guardianships).



County Government vs. City Government

COUNTY OF MIDLAND	CITY OF MIDLAND
Serves as an administrative division of the State of Michigan	Serves as a municipal corporation
Serves to implement/refine state law and policy	Serves to produce and implement local laws and public policy (within state laws of Michigan)
About 70 percent of its services are mandated by state law	Services are allowed by Charter
Its structure consists of a County Board/Controller form of government	Its structure consists of a City Manager form of government
<ul style="list-style-type: none">The elected officials are autonomousThe Board sets all budgets	<ul style="list-style-type: none">Greater decision-making authorityAll departments report to the City Manager



History & Fun Facts

The History Buff

Midland County was established in 1850 for its distinct location and remarkable beauty. Its geography is defined by its location at the heart of Michigan and the Great Lakes Bay Region. In 1855, the County elected its first officers: a Sheriff, Register of Deeds, Treasurer, Prosecutor, Surveyor, and Probate Judge. A year later in 1856, the County built its first courthouse.

Until 1970, a Board of Supervisors (one from each township) operated the County. In 1970, the State of Michigan declared that counties would have elected Commissioner Districts that are near equal in population. The County is also particularly interesting because half the population resides in the City of Midland. The other half of the population is split between the City of Coleman, the Village of Sanford, and the County's 16 townships.

- FIVE FUN FACTS TO KNOW
- 1

Northwood University International Auto Show is the largest outdoor auto show in North America and features over 500 vehicles from 65 manufacturers.
- 2

The Pere Marquette Rail Trail extends 30 miles throughout Midland County and beyond. Along the trail, you can access village, city, and county parks and visit the communities of Midland, Sanford, Coleman, and Clare.
- 3

Midland is home to the Tridge, a three-legged footbridge spanning the confluence of the Tittabawassee and Chippewa rivers in Chippewassee Park. The Tridge is one of Midland's largest tourist attractions and people often travel from all over the country to visit it!
- 4

In 2023, there were close to 3,000 youth impacted by 4-H in Midland County. The organization provides fun, educational opportunities that empower young people with skills to lead for a lifetime and become the foundation for future success.
- 5

Skeletons of mammoths and other prehistoric animals have been found in the area of Sanford.





County Demographics

DEMOGRAPHICS & FINANCIAL FACTS

Villages	1
Cities	2
Townships	16
Population	84,039
School Enrollment	11,448
Unemployment Rate	3.40%
Median Household Income	\$73,643
Median Property Value	\$171,600
Per Capita Personal Income	\$60,842
Personal Income	\$5.113 billion

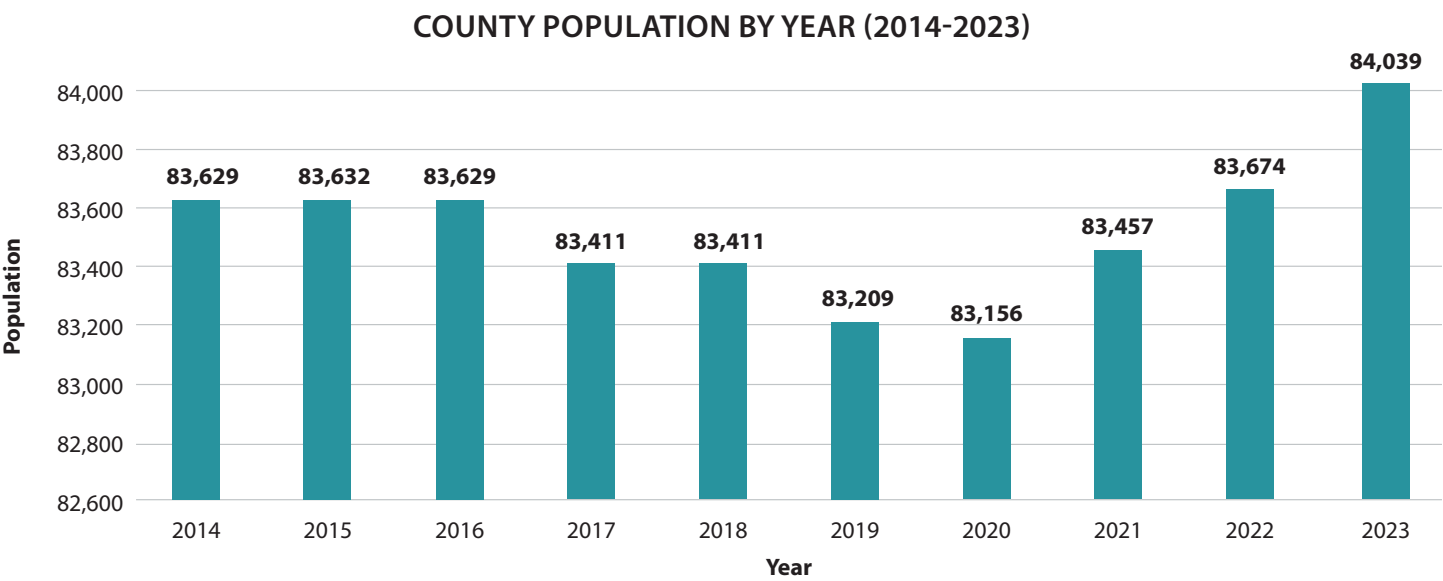
TOP TEN EMPLOYERS OF 2023

Rank	Employer	Employees
1	MyMichigan Health	4,400
2	Dow Inc.	4,329
3	Midland Public Schools	845
4	Corteva Agriscience	655
5	DuPont	650
6	Xalt	560
7	Greater Midland Community Centers	500
8	City of Midland	440
9	Northwood University	430
10	Three Rivers Corporation	329

County Trends

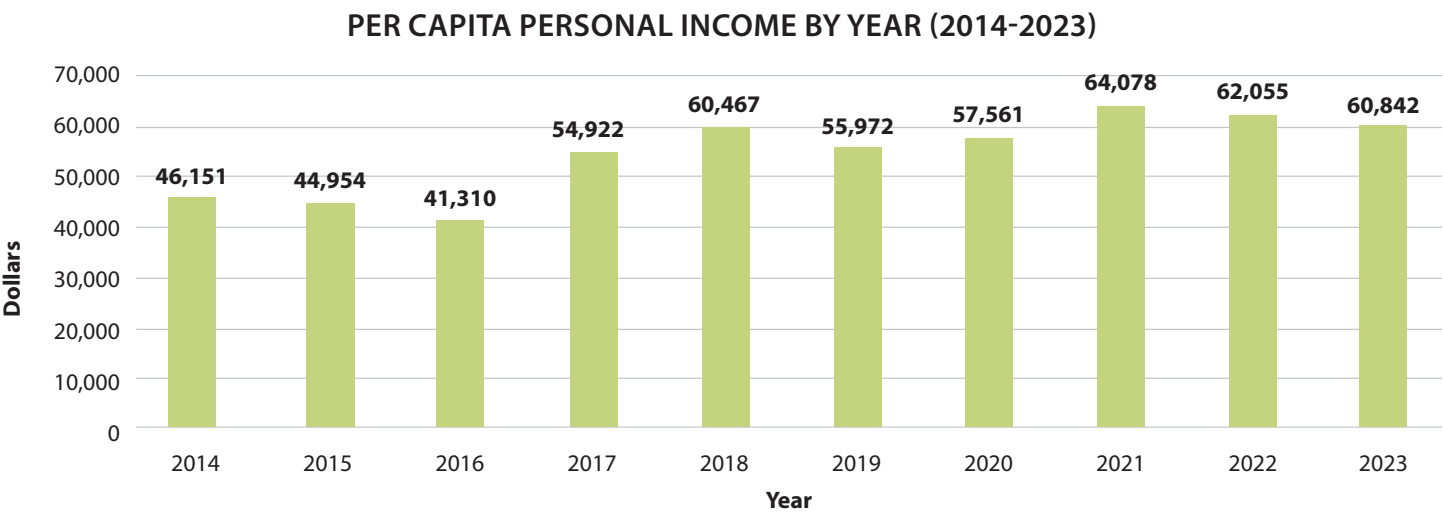
Population

According to the U.S. Census Bureau, the County's estimated population rose in 2023 to its highest level in more than a decade, the third-consecutive year of growth after several years of population declines.



Per Capita Personal Income

The County keeps a vigilant eye on its economic prosperity. Although the population increased slightly, the amount of income per person in the community decreased in 2023.



General Fund Information

Although the County faced many financial hardships in 2023, the overall net position compared to the budget was favorable, due primarily to the transfer of American Rescue Plan Act (ARPA) funds to the General Fund and favorable market conditions which increased our interest revenue. The ending fund balance in 2023 increased \$3,119,448.

A county's balance sheet is a statement of the assets, liabilities, and net worth of government at a point in time.

Assets are a measure of how much money a county has in the bank, as well as its receivables, equipment, and property.

Liabilities are a measure of debt, or monies that a county owes to different entities.

Deferred Resources are county assets that are unavailable until future years.

Fund Balance is comparable to an individual's savings account.

Unassigned fund balance includes all spendable amounts not contained in other fund balance classifications.

BALANCE SHEET (December 31, 2023)

ASSETS	GENERAL
Cash & investment pool	\$13,643,599
Receivables:	
Accounts	106,744
Current taxes	772,351
Interest	119,114
Leases	68,391
Due from other governments	1,246,021
Prepays	153,785
Long-term advances to other funds	200,000
Due from component unit	1,197,458
TOTAL ASSETS	\$17,507,463

LIABILITIES	
Accounts payable	\$524,484
Accrued wages	775,315
Deposits payable	80,952
Court bond & restitution payable	562,377
Due to other governments	241,093
Unearned revenue	2,841
TOTAL LIABILITIES	\$2,187,062

DEFERRED INFLOWS OF RESOURCES (DIR)	
Unavailable revenue (property taxes)	\$445,524
Deferred lease amounts	68,747
TOTAL DIR	\$514,271

FUND BALANCES	
Non-spendable	\$1,551,243
Assigned	579,124
Unassigned	12,675,763
TOTAL FUND BALANCES	\$14,806,130

TOTAL LIABILITIES, DIR, & FUND BALANCES	\$17,507,463
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UNASSIGNED FUND BALANCE HISTORY	
2019	\$7,623,275
2020	7,957,916
2021	9,888,365
2022	9,880,211
2023	12,675,763

General Fund Revenues

Government Revenue by Source

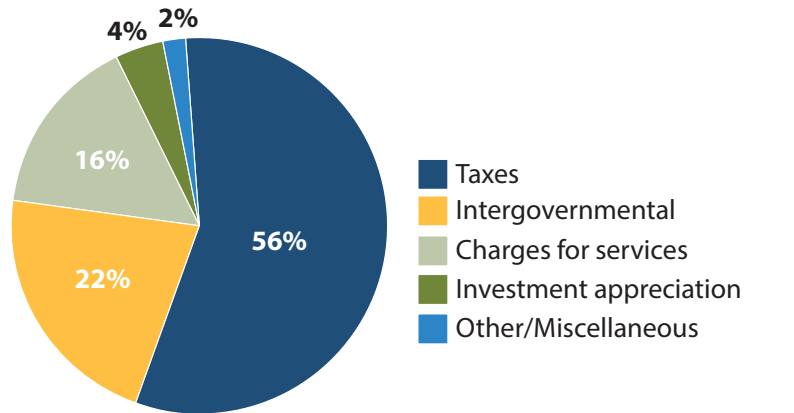
The General Fund is the County's primary operating fund, which supports services mandated by the State of Michigan. The County's General Fund tax revenues consist of property taxes, which, when paid by property owners, allow Midland County to fulfill its obligations. The County's intergovernmental revenues are monies collected by the State of Michigan and remitted to the County. The total General Fund Revenue for Fiscal Year 2023 was \$33,425,565.

STATEMENT OF GENERAL REVENUES (December 31, 2023)

REVENUES	GENERAL
Taxes	\$18,783,828
Intergovernmental	7,187,661
Charges for services	5,510,956
Licenses & permits	204,835
Rental	18,962
Investment appreciation	1,212,114
Miscellaneous	507,209
TOTAL REVENUES	\$33,425,565

Pie charts are great tools to display parts of a whole. This pie chart, for example, displays each of the County's general fund sources as a percentage of the overall revenue. Each percentage is rounded to the nearest whole number, with the "Other" category consisting of sources that individually make up less than one percent of the general fund, such as licenses & permits and rentals.

REVENUE SOURCE BY PERCENTAGE



THREE YEAR STATEMENT OF GENERAL FUND REVENUES

REVENUES	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL
Taxes	\$17,325,576	\$18,276,803	\$18,783,828
Intergovernmental	7,312,411	6,970,877	7,187,661
Charges for services	5,323,341	5,063,537	5,510,956
Licenses & permits	195,410	200,627	204,835
Rental	16,810	17,865	18,962
Investment appreciation	(11,607)	(11,954)	1,212,114
Miscellaneous	755,824	967,357	507,209
TOTAL REVENUES	\$30,917,765	\$31,485,112	\$33,425,565

General Fund Expenditures

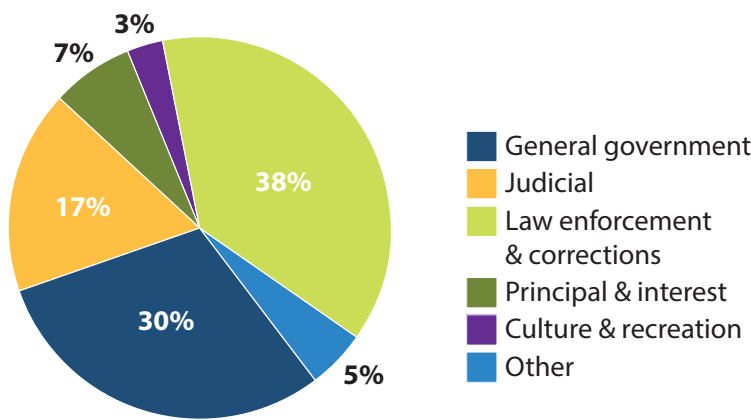
Government Expenditures by Type

Total General Fund Expenditures for Fiscal Year 2023 were \$30,210,298. The Expenditure categories were consistent with the prior year. Total Expenditures increased slightly by 1% or \$314,172. This was primarily due to general inflationary increases across categories and a modest increase in staff compensation.

The Pie Chart

Like the general revenues model, the pie chart at right displays each of the County’s general fund expenditures as a percentage of the overall expenditures. Each percentage is rounded to the nearest whole number, with the “Other” category consisting of expenditures that make up less than two percent of the general fund: legislative, emergency & safety, health & welfare, and other agencies.

EXPENDITURES BY PERCENTAGE



STATEMENT OF GENERAL FUND EXPENDITURES
(December 31, 2023)

EXPENDITURES	GENERAL
General government	\$9,162,350
Legislative	331,190
Judicial	5,079,592
Law enforcement & corrections	11,431,009
Emergency services & public safety	395,954
Public works	772
Health & welfare	204,223
Culture & recreation	916,729
Other agencies	745,063
Debt Services:	
Principal	1,668,143
Interest charges	275,273
TOTAL EXPENDITURES	\$30,210,298

Required vs. Non-Required Services

Over 70 percent of General Fund dollars support programs that are mandated by the State of Michigan through Constitution, statute, or contract. The remaining 30 percent of General Fund Revenues are allocated to other services not required by the State; however, the majority are necessary to operate the organization.

REQUIRED (70%)	NON-REQUIRED (30%)
Board of Commissioners	Facilities Management
Administrator/Controller	Housing
Courts	Planning
Treasurer	Finance
Clerk	Road Patrol
Register of Deeds	Veterans Services
Health Department	Human Resources
Sheriff	MSU Extension
Jail Services	Juvenile Justice Center
Drain Commissioner	Community Corrections
Emergency Management	Geographic Information Systems
Prosecuting Attorney	Public Guardian
Equalization	Pinecrest Farms
	Parks & Recreation

THREE YEAR STATEMENT OF GENERAL FUND EXPENDITURES

EXPENDITURES	2021 ACTUAL	2022 ACTUAL	2023 ACTUAL
General government	\$8,498,289	\$9,034,265	\$9,162,350
Legislative	330,067	340,063	331,190
Judicial	4,607,247	4,867,237	5,079,592
Law enforcement & corrections	10,165,802	11,027,407	11,431,009
Emergency services & public safety	779,615	993,469	395,954
Public works	814	856	772
Health & welfare	232,364	230,715	204,223
Culture & recreation	815,625	846,538	916,729
Planning & development	227		
Other agencies	693,007	722,066	745,063
Debt Services:			
Principal	1,485,000	1,524,872	1,668,143
Interest charges	335,243	308,098	275,273
TOTAL EXPENDITURES	\$27,943,300	\$29,895,586	\$30,210,298

Let's Talk Special Millages

Property Taxes by Category

Special millages are extra voted millages that the residents of Midland County have approved to fund programs such as Ambulance Service and Mosquito Control. The total revenue generated by all millages was \$39,488,063 in Fiscal Year 2023, of which \$21,343,170 was from special millages.

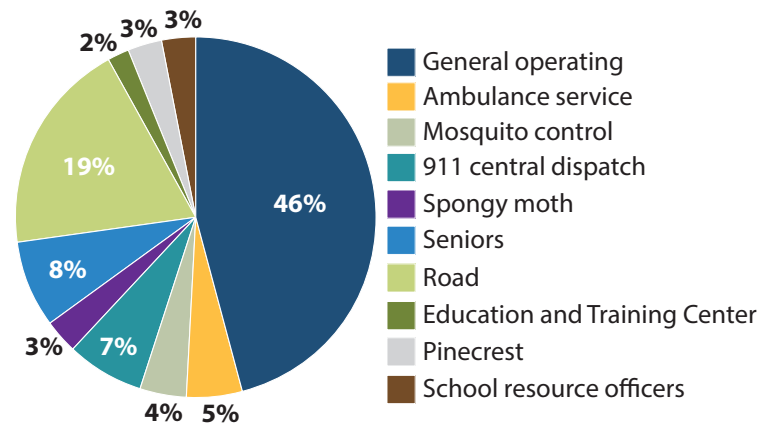
Illustrated below is a sample tax statement for a resident of Midland County whose fair market home value is \$200,000. For example, this homeowner will pay \$40 for mosquito control services.

PROPERTY TAX STATEMENT

(December 31, 2023)

MILLAGE	TAX DOLLARS
General operating	\$489.55
Ambulance service	55
Mosquito control	40
911 central dispatch	70
Spongy moth	30
Seniors	85
Road	200
Education and Training Center	25
Pinecrest	37
School resource officers	30
TOTAL TAXES	\$1,061.55

MILLAGE REVENUE BY SOURCE



THREE YEAR STATEMENT OF SPECIAL PROPERTY TAX REVENUE

MILLAGE	2020 TAX YEAR/ 2021 BUDGET YEAR		2021 TAX YEAR/ 2022 BUDGET YEAR		2022 TAX YEAR/ 2023 BUDGET YEAR	
	MILLAGE RATE	TOTAL REVENUE	MILLAGE RATE	TOTAL REVENUE	MILLAGE RATE	TOTAL REVENUE
General operating	4.8955	\$16,972,537	4.8955	\$17,202,104	4.8955	\$18,144,893
Ambulance service	0.5500	1,907,795	0.5500	1,947,081	0.5500	2,052,439
Mosquito control	0.4500	1,562,196	0.4000	1,414,422	0.4000	1,491,047
911 central dispatch	0.7000	2,428,194	0.7000	2,477,739	0.7000	2,611,832
Spongy moth	0.3000	1,054,797	0.3000	1,062,317	0.3000	1,119,785
Seniors	0.8500	2,948,593	0.8500	3,009,397	0.8500	3,172,225
Road	2.0000	6,936,983	2.0000	7,082,112	2.0000	7,465,235
Education and Training Center	0.2500	866,998	0.1800	634,790	0.2500	932,654
Pinecrest	0.3700	1,283,517	0.3700	1,310,291	0.3700	1,381,168
School resource officers	0.3800	1,317,077	0.3200	1,130,738	0.3000	1,116,785
TOTAL REVENUES	10.7455	\$37,278,687	10.5655	\$37,270,991	10.6155	\$39,488,063

Other Governmental Monies

Special Revenues, Capital Projects, & Debt Service

Special revenues are non-general funds established by the County to collect money that must be used for a specific project. Special revenue funds provide an extra level of accountability and transparency, assuring taxpayers their tax dollars will go toward an intended purpose.

Capital Project funds account for financial resources related to the construction of major capital projects or facilities. Recent capital projects include the Courthouse parking lot, website updates, and Mosquito Control building expansion. Debt service funds are monies the County uses to pay back long-term debt issued in order to finance specific government projects, including both the principal and interest amounts paid out.

REVENUES, EXPENDITURES, & CHANGE IN FUND BALANCE (December 31, 2023)

	SPECIAL REVENUE FUNDS	CAPITAL PROJECT FUNDS	DEBT SERVICE FUNDS
REVENUES			
Taxes	\$13,881,709		
Intergovernmental revenue	18,892,428		
Charges for services	2,005,073	\$69,180	
Licenses & permits	298,007		
Interest earnings	377,826	99,449	\$416
Donations			
Miscellaneous	1,308,091	75,000	
TOTAL REVENUES	\$36,763,134	\$243,629	\$416
EXPENDITURES			
Current			
General government	\$902,160		
Judicial	1,471,821	\$1,679	
Law enforcement & corrections	2,163,179	15,364	
Health & welfare	18,138,650		
Planning & development	399,070		
Other agencies	10,932,681		
Capital outlay	351,978	1,487,091	
Debt Services:			
Principal	4,099		\$320,000
Interest charges	57		53,855
TOTAL EXPENDITURES	\$34,363,695	\$1,504,134	\$373,855
OTHER FINANCE SOURCES			
Transfers in	\$3,487,529	\$4,493,783	\$373,855
Transfers out	7,459,874	191,374	
NET CHANGE IN FUND BALANCE	(\$1,572,906)	\$3,041,904	\$416
Beginning of year	\$10,045,630	\$5,948,064	\$17,204
End of year	\$8,472,724	\$8,989,968	\$17,620

A Look Ahead



Sanford Dam Restoration to be Suspended in 2025

More than four years have passed since the failure of Edenville Dam and the overtopping of Sanford Dam. During that time, Four Lakes Task Force (FLTF) secured engineering designs and construction contracts to repair, improve, and restore all four dams (Secord, Smallwood, Edenville, and Sanford) in the four-lake system, as well as over \$200 million to assist with recovery and restoration.

In February 2024, the financing plan was approved by Midland and Gladwin counties along with a lake level capital improvement special assessment roll. However, progress on the final phase of restoration is delayed as Four Lakes Task Force (FLTF) and Midland and Gladwin counties work to resolve a legal challenge to the lake level special assessment rolls, as well as two federal lawsuits filed by a group of property owners.

Project financing cannot be initiated until the appeal is resolved. Because of this, construction has been or will be suspended on all four dam projects:

- Secord suspended in September 2024
- Smallwood suspended in October 2024
- Edenville suspended in June 2024
- Sanford suspended in January 2025

FLTF hopes that resolution of the legal challenges will take place before the end of 2024 so it can secure municipal financing and restart construction in the spring of 2025.

Despite these hurdles, the goal of FLTF along with Midland and Gladwin counties continues to be to restore the lakes and maintain the legal lake levels which provide economic benefits, preserve the state’s natural resources, and protect property values.

Max Loves Midland: An Entertainment, Resources, and Collective Improvement Hub for Midland County

For over 10 years, the County of Midland has been collaborating with fellow community stakeholders to analyze how organizations can work alongside others to address crucial community needs for current residents and uplift existing community advantages to attract and retain new residents. From these creative conversations and brainstorming sessions, Max Loves Midland was born.

Max Loves Midland is a robust online community calendar that empowers community members to share spaces, learn about one another, and develop more meaningful relationships with each other. Midland County residents and champions have posted over 2,500 events on the calendar. This growth is incredible, and we hope more organizations will leverage the calendar to reinforce the power of alignment and shared community resources. The calendar can be embedded on any business or organization’s website with custom event feeds and ways to look for collaboration opportunities.

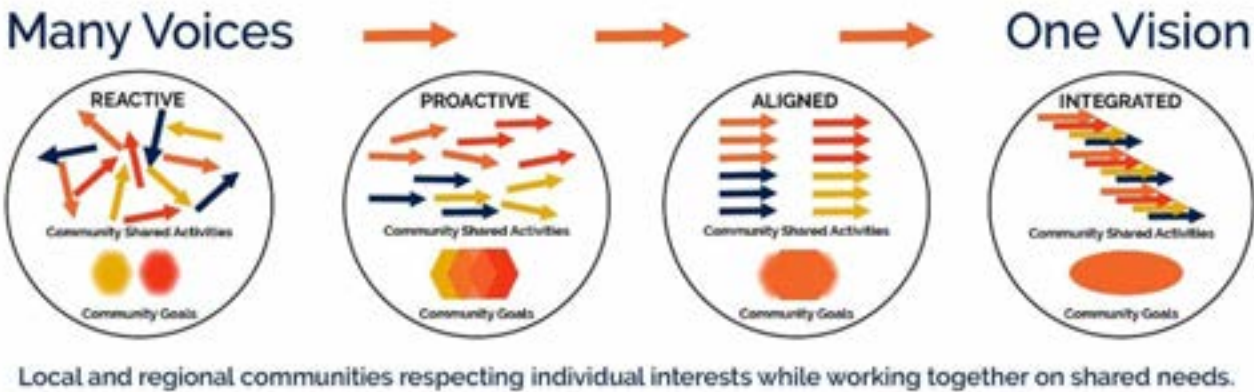


Purposeful Alignment

Max Loves Midland’s work has helped us identify community challenges and advantages.

Challenges: Income disparities, nationwide competition for talent, significant infrastructure needs and funding (broadband, dam failure, aging assets, transportation system), and the need to be more welcoming and inclusive.

Advantages: Engaged community leadership, highly skilled and educated workforce, the community’s philanthropic spirit, and the Midland Area Wellbeing Coalition initiative.



Who is Max?

Max is an avatar to represent all the people in Midland County. “Max” believes that the relationship a person shares with the place they live is one of the most important relationships in their life, yet it is rarely thought of with such gravity.

Max Loves Midland is a tool to help combat these gaps and uplift these advantages through purposeful and intentional alignment. To dive further into the structure and work of Max Loves Midland, visit MaxLovesMidland.com.

Initiatives like Max Loves Midland, which puts people at the core of the work, make the community excited about what it can accomplish when everyone moves boldly forward together.



Government Finance Officers Association

Award for
Outstanding
Achievement in
Popular Annual
Financial Reporting

Presented to

**County of Midland
Michigan**

For its Annual Financial Report
For the Fiscal Year Ended

December 31, 2022

Christopher P. Morrill

Executive Director/CEO

