

**CITIZENS' GUIDE TO LOCAL UNIT FINANCES - Clare County - Clare**

	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>Per capita information</u>	
						<u>2013</u>	<u>2014</u>
<b>Statement Of Revenue &amp; Expense</b>							
<b>All governmental funds</b>							
<b>Revenues</b>							
Taxes	5,934,362	5,903,884	5,932,273	5,914,407	5,862,459	188	193
Licenses & Permits	224,089	236,642	238,277	224,960	265,726	8	7
Federal Government	1,045,319	973,038	963,113	670,689	747,201	31	22
State Government	1,190,611	1,503,230	1,684,537	1,633,066	1,776,843	54	53
Local Contributions	453,797	470,309	675,420	403,314	471,054	21	13
Charges for Services	3,036,636	2,393,998	2,352,623	2,802,996	3,070,328	75	91
Fines & Forfeitures	19,838	59,784	66,183	67,559	83,598	2	2
Interest & Rents	469,617	433,155	476,770	413,334	451,096	15	13
Other Revenues	2,239,456	1,427,554	2,485,928	1,937,004	2,522,887	79	63
<b>Total Revenues</b>	<b>14,613,725</b>	<b>13,401,594</b>	<b>14,875,124</b>	<b>14,067,329</b>	<b>15,251,192</b>	<b>473</b>	<b>459</b>
<b>Expenditures</b>							
General Government	4,239,884	4,397,185	4,317,640	4,134,790	4,390,426	137	135
Police & Fire	4,183,666	4,091,131	4,930,525	5,072,976	5,309,755	157	166
Other Public Safety	888,429	1,098,365	267,247	281,468	417,672	8	9
Roads	-	-	-	-	-	-	-
Other Public Works	43,388	72,317	20,499	96,580	17,634	1	3
Health & Welfare	2,044,001	2,078,890	2,117,235	1,936,926	2,172,385	67	63
Community/Econ. Development	597,999	279,964	297,161	138,902	338,092	9	5
Recreation & Culture	18,414	18,150	18,279	12,992	13,794	1	0
Capital Outlay	401,424	217,982	598,287	307,283	527,647	19	10
Debt Service	261,993	168,057	870,444	202,288	334,106	28	7
Other Expenditures	2,332,852	1,957,987	1,591,729	1,576,698	1,752,294	51	51
<b>Total Expenditures</b>	<b>15,012,050</b>	<b>14,380,028</b>	<b>15,029,046</b>	<b>13,760,903</b>	<b>15,273,805</b>	<b>478</b>	<b>449</b>
<b>Surplus (Shortfall)</b>	<b>(398,325)</b>	<b>(978,434)</b>	<b>(153,922)</b>	<b>306,426</b>	<b>(22,613)</b>	<b>(5)</b>	<b>10</b>

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						<u>2013</u>	<u>2014</u>
<b>Financial Position</b>							
<b>All governmental funds</b>							
Nonspendable	1,782,229	-	-	-	83,185	-	-
Restricted	-	2,752,049	2,683,930	2,719,895	2,441,614	85	89
Committed	3,238,552	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-
Unassigned	-	1,385,707	1,293,828	1,564,290	2,006,773	41	51
<b>Total Fund Balance</b>	<b>5,020,781</b>	<b>4,137,756</b>	<b>3,977,758</b>	<b>4,284,185</b>	<b>4,531,572</b>	<b>126</b>	<b>140</b>
<b>Liabilities not counted on a modified-accrual basis</b>							
<b>Pensions</b>							
<i>Date of actuarial valuation:</i>							
Assets							
Actuarial Liability							
Unfunded (Overfunded)	-	-	-	-	-	-	-
Percent funded	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!		
<b>OPEB</b>							
<i>Date of actuarial valuation:</i>							
Assets							
Actuarial Liability							
Unfunded	-	-	-	-	-	-	-
Percent funded	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!		
<b>Sum of All Pension &amp; OPEB Plans</b>							
Assets	-	-	-	-	-		
Actuarial Liability	-	-	-	-	-		
Unfunded	-	-	-	-	-		
Percent funded	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!		

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	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>Per capita information</u>	
						<u>2013</u>	<u>2014</u>
<b>Debt:</b>							
Bonds & Contracts Payable							
Capital Leases							
Other Contractual Debt							
Structured Debt	-	-	-	-	-	-	-
Employee Compensated Absences						-	-
Landfill Closure & Postclosure Care						-	-
Uninsured Losses						-	-
Other Claims & Contingencies						-	-
<b>Total Long Term Debt (Excl. Pension &amp; RHC)</b>	-	-	-	-	-	-	-

<b><u>Population information</u></b>	31,033	31,878	31,472	30,652	-
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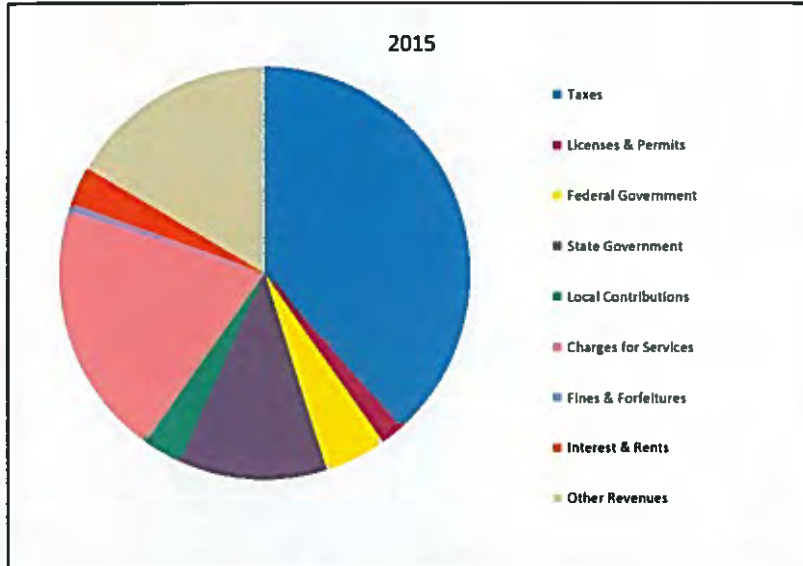
**Contact information**

Contact Name:

Contact Phone Number:

## CITIZENS' GUIDE TO LOCAL UNIT FINANCES - Clare County - Clare

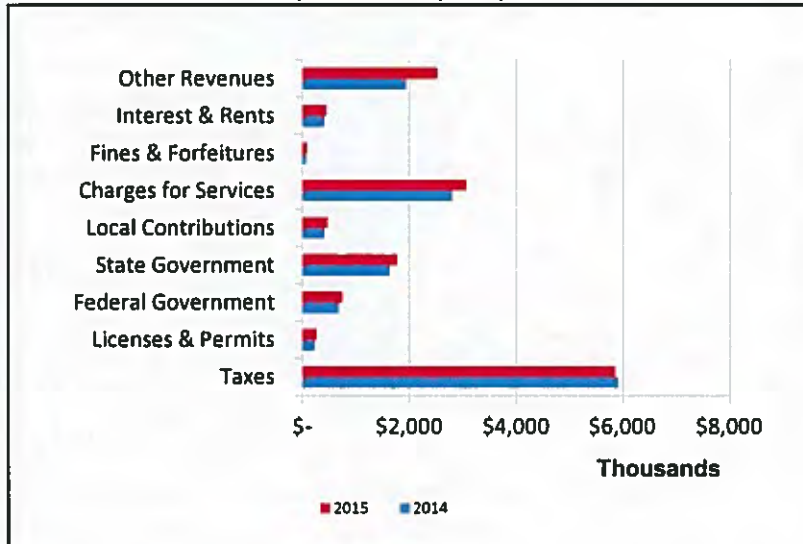
### 1. Where our money comes from (all governmental funds)



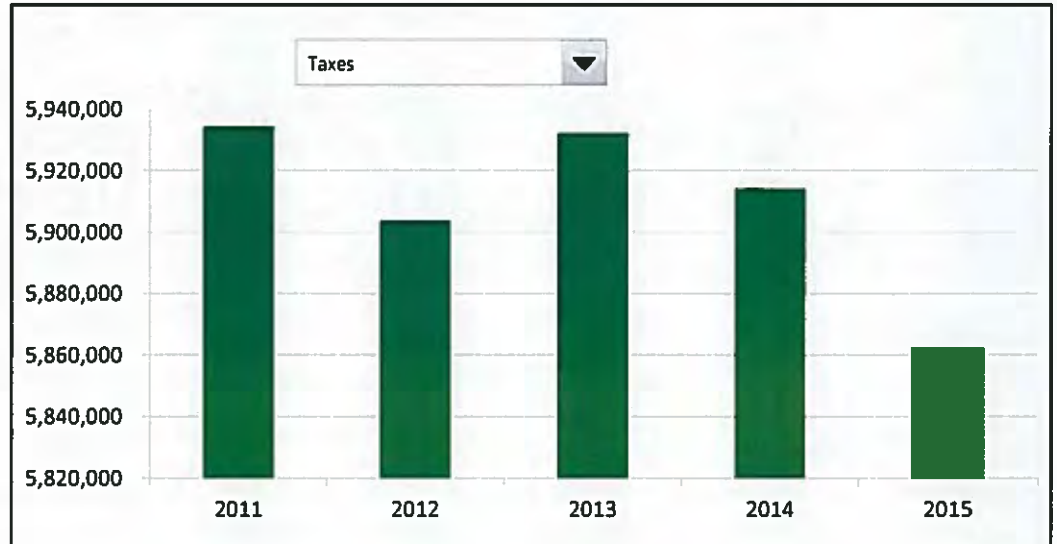
### 2. Compared to the prior year

	2014	2015	Change
Taxes	\$ 5,914,407	\$ 5,862,459	-0.88%
Licenses & Permits	\$ 224,960	\$ 265,726	18.12%
Federal Government	\$ 670,689	\$ 747,201	11.41%
State Government	\$ 1,633,066	\$ 1,776,843	8.80%
Local Contributions	\$ 403,314	\$ 471,054	16.80%
Charges for Services	\$ 2,802,996	\$ 3,070,328	9.54%
Fines & Forfeitures	\$ 67,559	\$ 83,598	23.74%
Interest & Rents	\$ 413,334	\$ 451,096	9.14%
Other Revenues	\$ 1,937,004	\$ 2,522,887	30.25%
<b>Total Revenues</b>	<b>\$ 14,067,329</b>	<b>\$ 15,251,192</b>	<b>8.42%</b>

### 3. Revenue sources - compared to the prior year



### 4. Historical trends of individual sources

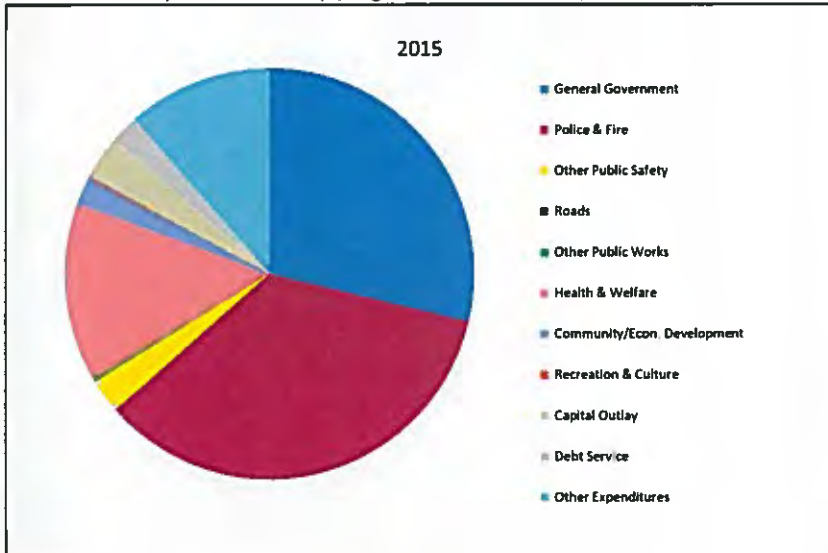


### Commentary:

For more information on our unit's finances, contact at .

**CITIZENS' GUIDE TO LOCAL UNIT FINANCES - Clare County - Clare**

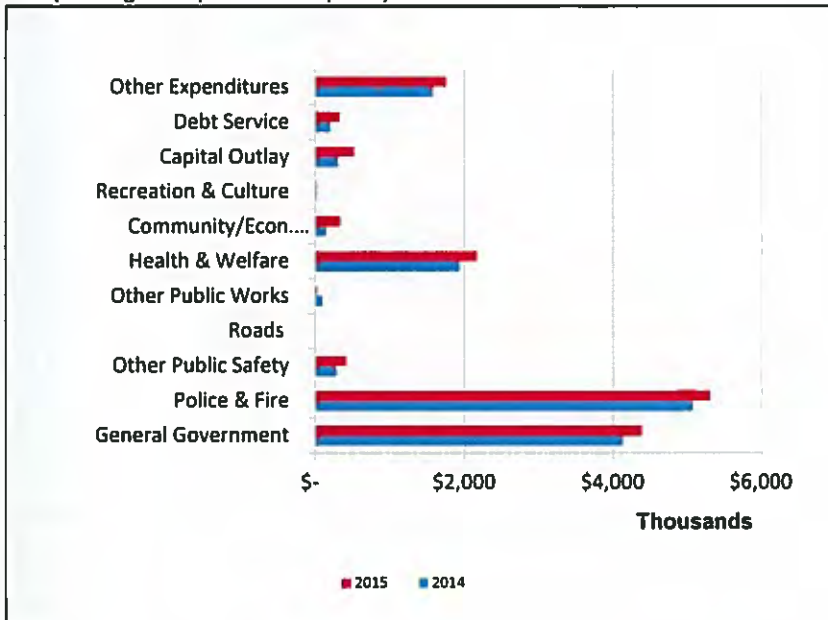
**1. Where we spend our money (all governmental funds)**



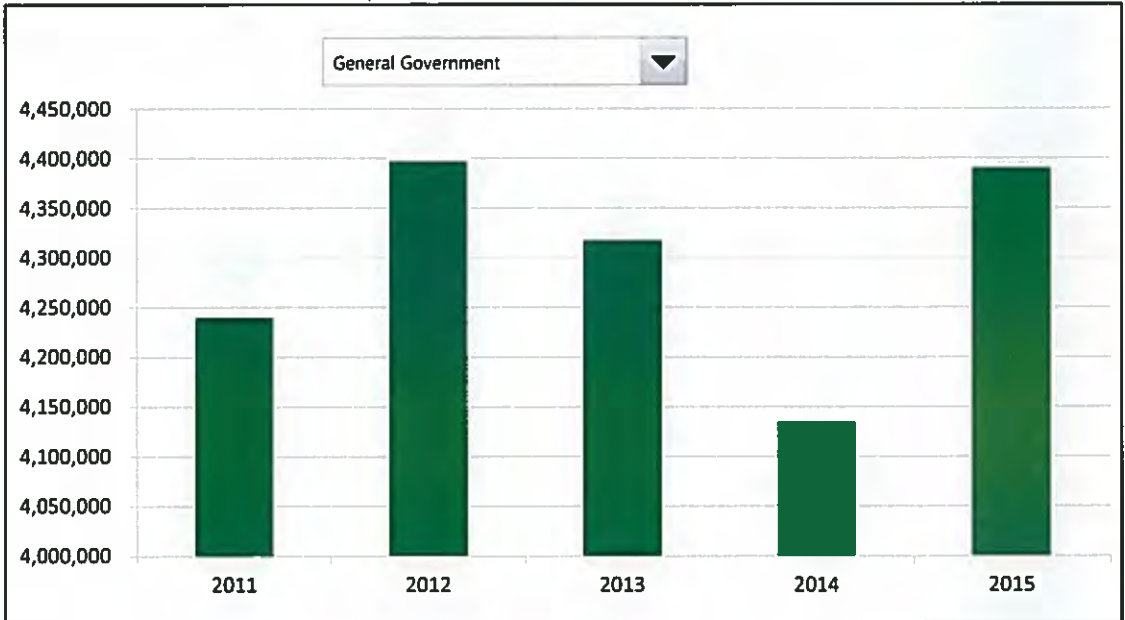
**2. Compared to the prior year**

	2014	2015	Change
General Government	\$ 4,134,790	\$ 4,390,426	6.18%
Police & Fire	\$ 5,072,976	\$ 5,309,755	4.67%
Other Public Safety	\$ 281,468	\$ 417,672	48.39%
Roads	\$ -	\$ -	N/A
Other Public Works	\$ 96,580	\$ 17,634	-81.74%
Health & Welfare	\$ 1,936,926	\$ 2,172,385	12.16%
Community/Econ. Development	\$ 138,902	\$ 338,092	143.40%
Recreation & Culture	\$ 12,992	\$ 13,794	6.17%
Capital Outlay	\$ 307,283	\$ 527,647	71.71%
Debt Service	\$ 202,288	\$ 334,106	65.16%
Other Expenditures	\$ 1,576,698	\$ 1,752,294	11.14%
<b>Total Expenditures</b>	<b>\$ 13,760,903</b>	<b>\$ 15,273,805</b>	<b>10.99%</b>

**3. Spending - compared to the prior year**



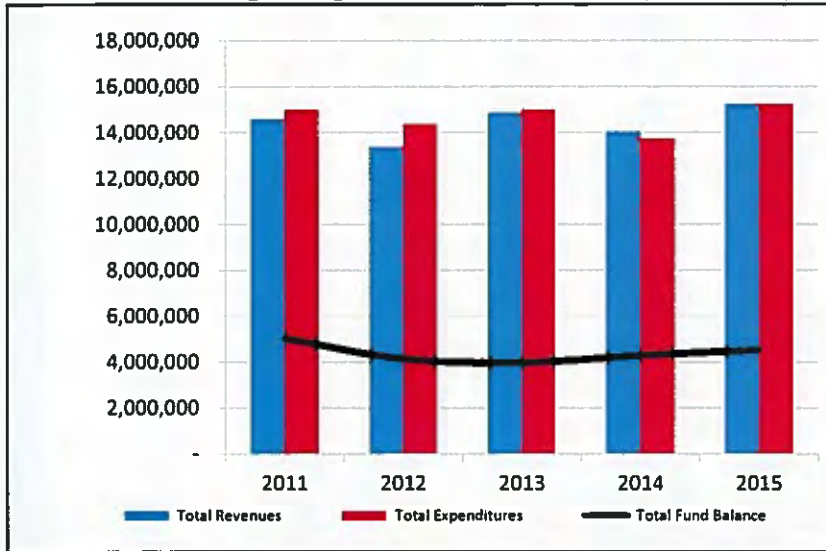
**4. Historical trends of individual departments :**



Commentary:

**CITIZENS' GUIDE TO LOCAL UNIT FINANCES - Clare County - Clare**

1. How have we managed our governmental fund resources (fund balance)



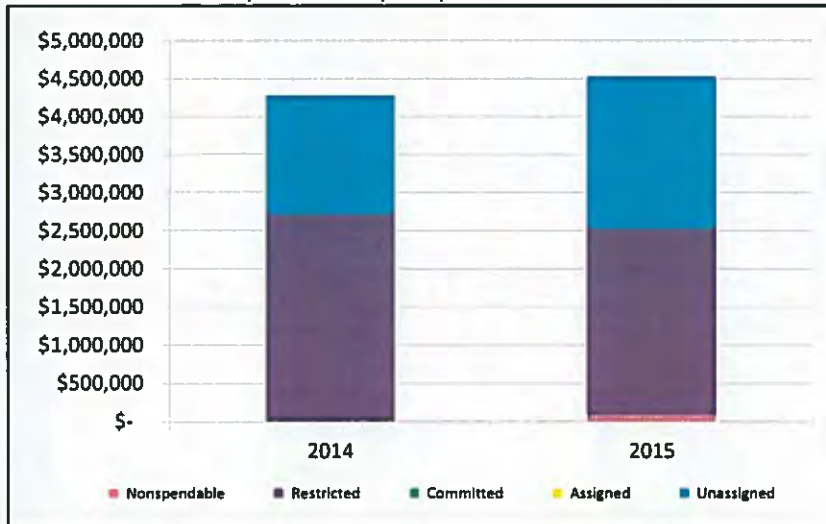
2. Compared to the prior year

	2014	2015	Change
Revenues	\$ 14,067,329	\$ 15,251,192	8.42%
Expenditures	\$ 13,760,903	\$ 15,273,805	10.99%
Surplus (Shortfall)	\$ 306,426	\$ (22,613)	-107.38%

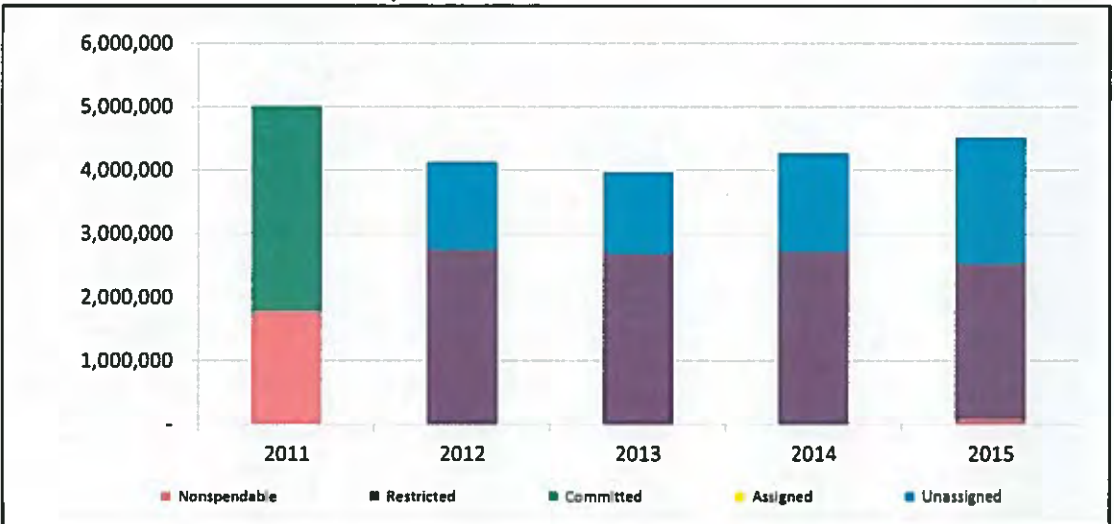
  

Fund balance, by component:	2014	2015	Change
Nonspendable	\$ -	\$ 83,185	N/A
Restricted	\$ 2,719,895	\$ 2,441,614	-10.23%
Committed	\$ -	\$ -	N/A
Assigned	\$ -	\$ -	N/A
Unassigned	\$ 1,564,290	\$ 2,006,773	28.29%
<b>Total Fund Balance</b>	<b>\$ 4,284,185</b>	<b>\$ 4,531,572</b>	<b>5.77%</b>

3. Fund balance - compared to the prior year



4. Historical trends of individual components

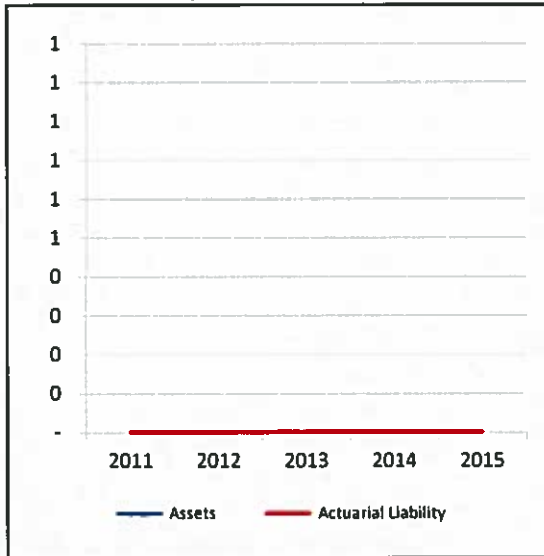


Commentary:

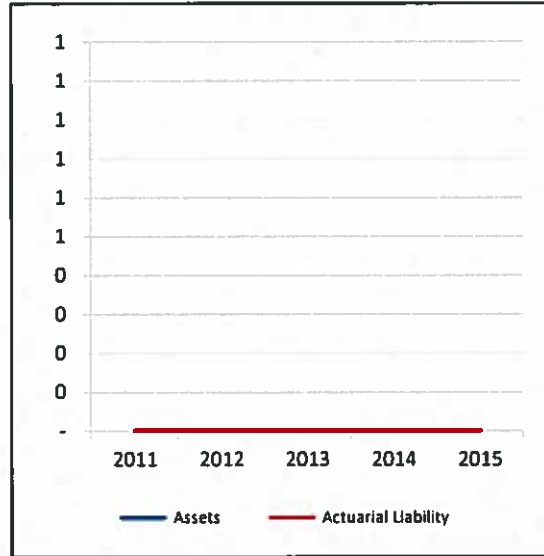
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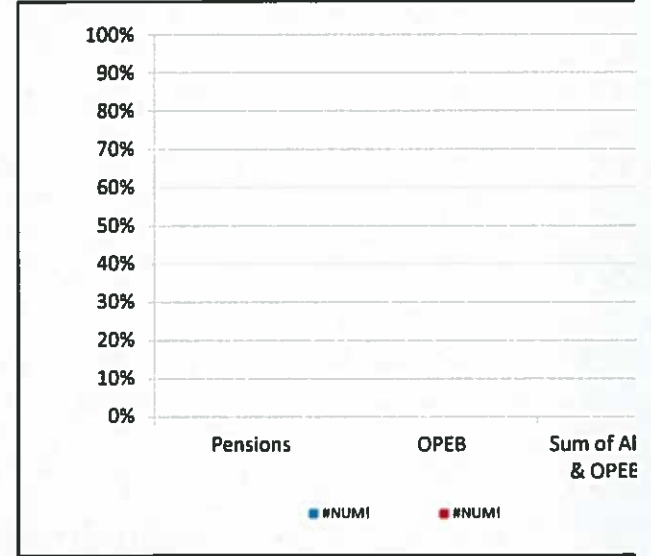
1. Pension funding status



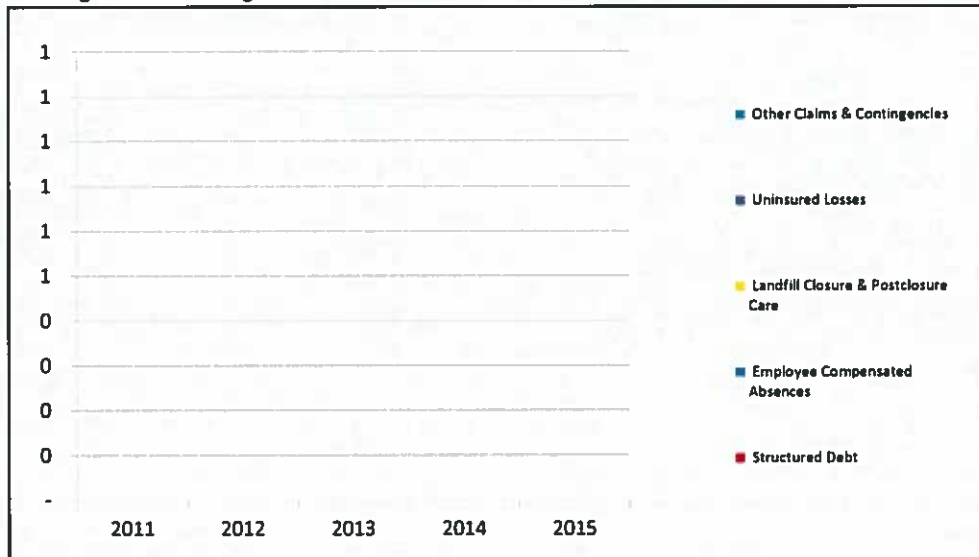
2. Retiree Health care funding status



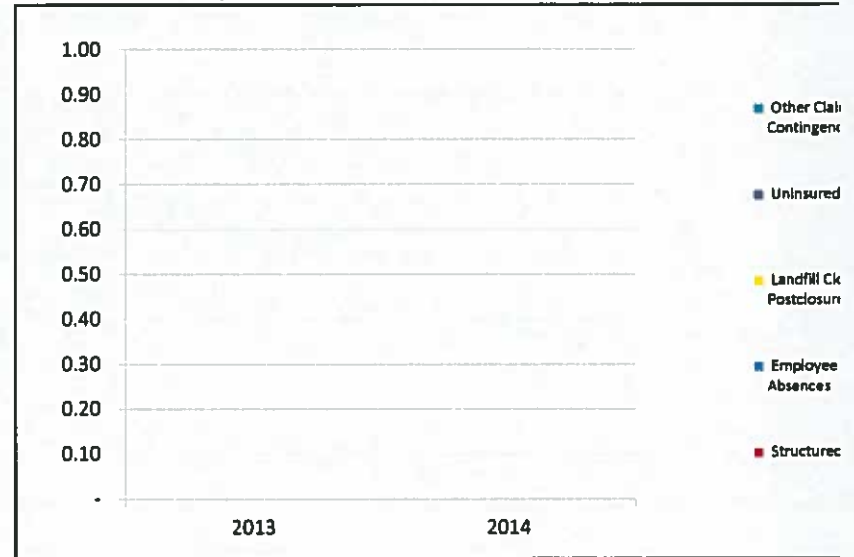
3. Percent funded - compared to the prior year



4. Long Term Debt obligations:



5. Debt & other long term obligations per capita - compared to the prior year



Commentary:

For more information on our unit's finances, contact at .

F-65 line	Description	Aggregation	2011	2012	2013	2014	2015
	<b>All Governmental Funds (col. A &amp; b)</b>						
	REVENUES						
101	Property taxes	Taxes	5,913,574	5,879,418	5,906,609	5,893,855	5,839,974
102	Tax reverted property	Taxes	-	-	-	-	-
103	Commercial facilities tax	Taxes	-	-	-	-	-
104	Trailer taxes	Taxes	2,038	2,112	1,712	1,654	2,011
105	Hotel/ motel tax	Taxes	-	-	-	-	-
106	Industrial facilities tax	Taxes	18,750	22,354	23,952	18,898	20,474
107	Income tax	Taxes	-	-	-	-	-
108	Business licenses & permits	Licenses & Permits	-	-	-	-	-
109	Non-business licenses & permits	Licenses & Permits	224,089	236,642	238,277	224,960	265,726
110	Federal govt. grants - general government	Federal Government	289,593	53,418	559,902	288,344	331,727
111	Federal govt. grants - public safety	Federal Government	117,271	142,234	187,858	78,654	63,850
112	Federal govt. grants - streets & highways	Federal Government	7,602	-	-	-	-
113	Federal govt. grants - sanitation	Federal Government	-	-	-	-	-
114	Federal govt. grants - health and/or hospitals	Federal Government	-	-	-	-	-
115	Federal govt. grants - welfare	Federal Government	211,443	-	17,186	199,608	194,727
116	Federal govt. grants - culture & recreation	Federal Government	-	-	-	-	-
117	Federal govt. grants - housing & community development	Federal Government	419,410	-	198,167	18,700	156,897
118	Federal govt. grants - water	Federal Government	-	-	-	-	-
119	Federal govt. grants - electric	Federal Government	-	-	-	-	-
120	Federal govt. grants - transit	Federal Government	-	-	-	-	-
121	Federal govt. grants - other	Federal Government	-	777,386	-	85,383	-
122	State revenue sharing	State Government	-	419,873	488,933	492,459	516,516
123	State aid - general government	State Government	549,433	1,021,884	677,438	904,392	799,393
124	State payment in lieu of taxes	State Government	-	-	-	-	-
125	State swamp and land taxes	State Government	-	-	-	-	-
126	State aid - public safety	State Government	241,725	60,506	235,069	236,215	176,065
127	State pass-thru of act 51(Streets)	State Government	-	-	-	-	-
128	State aid - streets & bridges	State Government	-	-	-	-	-
129	State aid - sanitation	State Government	-	-	-	-	-
130	State aid - health and/or hospitals	State Government	-	-	-	-	-
131	State aid - welfare	State Government	229,255	967	283,097	-	284,869
132	State aid - culture & recreation	State Government	-	-	-	-	-
133	State aid - housing & community development	State Government	5,500	-	-	-	-
134	State aid - water	State Government	-	-	-	-	-
135	State aid - electric	State Government	-	-	-	-	-



F-65 line	Description	Aggregation	2011	2012	2013	2014	2015
136	State aid - transit	State Government	-	-	-	-	-
137	State aid - other	State Government	164,698	-	-	-	-
138	Local donations - general government	Local Contributions	-	-	81,093	-	-
139	Local donations - public safety	Local Contributions	453,797	470,309	576,832	403,314	471,054
140	Local donations - streets & highways	Local Contributions	-	-	-	-	-
141	Local donations - sanitation	Local Contributions	-	-	-	-	-
142	Local donations - health and/or hospitals	Local Contributions	-	-	-	-	-
143	Local donations - welfare	Local Contributions	-	-	2,286	-	-
144	Local donations - culture & recreation	Local Contributions	-	-	-	-	-
145	Local donations - housing & community development	Local Contributions	-	-	15,209	-	-
146	Local donations - Gas, water, electric	Local Contributions	-	-	-	-	-
147	Local donations - transit	Local Contributions	-	-	-	-	-
148	Local donations - other	Local Contributions	-	-	-	-	-
149	Court-ordered fees and charges	Charges for Services	660,157	759,957	270,400	481,242	560,145
150	Statutory court fees & charges	Charges for Services	137,169	900	467,175	305,607	214,173
151	Clerk's office charges	Charges for Services	51,201	47,175	55,032	48,869	44,680
152	Election charges	Charges for Services	-	-	22,003	-	-
153	Register of Deeds fees	Charges for Services	299,911	192,789	256,163	253,081	199,759
154	All other statutory fees	Charges for Services	25,164	6,592	70,116	82,550	16,407
155	Fire run charges	Charges for Services	-	-	-	-	-
156	Police fees	Charges for Services	1,709,262	1,011,918	1,123,685	1,556,601	1,829,725
157	Other charges for services	Charges for Services	115,599	347,039	88,049	75,046	200,971
158	Parks and recreation fees	Charges for Services	-	-	-	-	-
159	Parking fees	Charges for Services	-	-	-	-	-
160	All other fees	Charges for Services	38,173	27,628	-	-	4,468
161	Fines, penalties & forfeits	Fines & Forfeitures	19,838	59,784	66,183	67,559	83,598
162	Interest & dividends	Interest & Rents	53,638	35,541	48,661	28,370	25,889
163	Rents & royalties	Interest & Rents	415,979	397,614	428,109	384,964	425,207
164	Misc. other revenue	Other Revenues	612,188	-	392,486	447,330	1,114,802
165	Special assessments	Other Revenues	-	-	-	-	-
166	Sale of fixed assets	Other Revenues	(2,804)	15,035	-	-	-
167	Contributions	Other Revenues	25,366	47,693	55,086	90,033	69,149
168	Ambulance services	Other Revenues	-	-	-	-	-
169	Other refunds & rebates	Other Revenues	-	575,107	193,012	230,708	-
170	Debt issuance	Other Revenues	146,550	-	799,037	26,428	-
171	Extraordinary/ Special items	Other Revenues	-	-	-	-	-
172	Interfund transfers In	Other Revenues	1,458,156	789,719	1,046,307	1,142,505	1,338,936
	EXPENDITURES						

F-65 line	Description	Aggregation	2011	2012	2013	2014	2015
201	Legislative	General Government	106,757	107,078	102,765	98,794	98,708
202	Judicial	General Government	1,527,818	1,549,006	1,902,657	917,779	1,519,552
203	Chief executive	General Government	202,415	234,899	157,034	118,376	126,330
204	Treasurer	General Government	201,358	193,456	213,389	212,365	221,081
205	Assessing	General Government	167,243	167,919	163,393	155,647	164,510
206	Clerk	General Government	243,625	249,681	309,107	356,352	374,967
207	Elections	General Government	77,150	54,469	105,143	51,396	79,800
208	Finance	General Government	-	-	-	-	-
209	Building & grounds	General Government	215,782	209,333	214,773	218,696	241,761
210	All other gen gov.	General government	1,497,736	1,631,344	1,149,379	2,005,385	1,563,717
211	Police	Police & Fire	1,974,044	2,115,089	2,772,863	2,322,612	2,205,529
212	Fire	Police & Fire	-	-	-	-	-
213	Combined public safety	Police & Fire	-	76,782	-	-	-
214	Dispatch (if separate)	Police & Fire	55,317	-	-	644,255	799,007
215	Jail	Police & Fire	2,154,305	1,899,260	2,157,662	2,106,109	2,305,219
216	Building regulations	Other Public Safety	-	-	-	201,158	152,579
217	Other public safety	Other Public Safety	888,429	1,098,365	267,247	80,310	265,093
218	DPW	Other Public Works	75	-	-	-	-
219	Roads & bridges	Roads	-	-	-	-	-
220	Trash disposal & landfilling	Other Public Works	7,696	14,681	-	-	-
221	Water & sewer	Other Public Works	3,452	-	-	-	-
222	Electricity	Other Public Works	-	-	-	-	-
223	Airports	Other Public Works	-	-	10,415	8,596	14,586
224	Public transportation	Other Public Works	-	-	-	-	-
225	Water (separate fund)	Other Public Works	-	-	-	-	-
226	Other public works	Other Public Works	32,165	57,636	10,084	87,984	3,048
227	Health dept.	Health & Welfare	212,512	216,283	212,605	211,783	214,883
228	Alcoholism & substance abuse	Health & Welfare	68,218	72,144	78,830	81,170	107,197
229	Hospital	Health & Welfare	-	-	-	-	-
230	Medical examiner	Health & Welfare	54,901	70,633	84,310	67,115	87,079
231	Mental health	Health & Welfare	139,000	139,000	139,000	139,000	139,000
232	Ambulance	Health & Welfare	-	-	-	-	-
233	Child care	Health & Welfare	-	445,145	614,142	406,989	546,280
234	Human services	Health & Welfare	-	211,258	-	36,432	-
235	Area agency on aging	Health & Welfare	-	855,975	911,396	894,936	993,966
236	Veterans' programs	Health & Welfare	62,297	68,452	76,952	99,440	83,980
237	Other health & welfare	Health & Welfare	1,507,073	-	-	61	-
238	Public housing	Community/Econ. Development	-	238,409	297,161	138,902	338,092

<u>F-65 line</u>	<u>Description</u>	<u>Aggregation</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
239	Planning & zoning	Community/Econ. Development	-	41,555	-	-	-
240	Economic development	Community/Econ. Development	-	-	-	-	-
241	Other community development	Community/Econ. Development	597,999	-	-	-	-
242	Parks & recreation	Recreation & Culture	18,414	18,150	18,279	12,992	13,794
243	Library	Recreation & Culture	-	-	-	-	-
244	Other cultural activities	Recreation & Culture	-	-	-	-	-
245	Fringe benefits not directly allocated to departments	Other Expenditures	816,725	1,342,239	1,222,072	1,147,603	1,168,476
246	Capital outlay	Capital Outlay	401,424	217,982	598,287	307,283	527,647
247	Debt service	Debt Service	261,993	168,057	870,444	202,288	334,106
248	Interfund transfers out	Other Expenditures	1,516,127	615,748	369,657	429,095	583,818
249	Extraordinary/ Special items	Other Expenditures	-	-	-	-	-
	FUND BALANCE						
531	Nonspendable	Nonspendable	1,782,229	-	-	-	83,185
532	Restricted	Restricted	-	2,752,049	2,683,930	2,719,895	2,441,614
533	Committed	Committed	3,238,552	-	-	-	-
534	Assigned	Assigned		-	-	-	-
535	Unassigned	Unassigned		1,385,707	1,293,828	1,564,290	2,006,773

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