

CITIZENS' GUIDE TO LOCAL UNIT FINANCES - Clinton - Lenawee

	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>Per capita information</u>	
						<u>2014</u>	<u>2015</u>
Statement Of Revenue & Expense							
<u>All governmental funds</u>							
Revenues							
Taxes	659,049	598,151	570,574	556,433	623,044	238	267
Licenses & Permits	14,684	21,018	12,734	20,481	19,169	9	8
Federal Government	-	-	-	-	-	-	-
State Government	394,752	319,955	393,588	371,075	380,894	159	163
Local Contributions	236,422	214,403	205,980	211,285	210,100	90	90
Charges for Services	111,383	115,718	157,727	155,530	131,884	67	56
Fines & Forfeitures	18,312	19,497	16,480	11,735	8,913	5	4
Interest & Rents	190,235	163,334	19,412	20,229	19,831	9	8
Other Revenues	844,838	181,569	157,007	256,882	350,062	110	150
Total Revenues	2,469,675	1,633,645	1,533,502	1,603,650	1,743,897	686	747
Expenditures							
General Government	226,243	251,023	226,984	257,465	254,243	110	109
Police & Fire	619,850	591,591	576,963	676,310	673,745	290	288
Other Public Safety	15,063	3,627	12,134	23,035	11,106	10	5
Roads	118,573	226,685	164,696	129,594	195,650	55	84
Other Public Works	98,752	102,918	108,002	109,003	111,456	47	48
Health & Welfare	-	-	-	-	-	-	-
Community/Econ. Development	3,484	2,666	2,991	3,761	3,135	2	1
Recreation & Culture	109,088	111,775	103,342	179,754	133,744	77	57
Capital Outlay	817,504	58,630	13,452	13,966	31,231	6	13
Debt Service	50,534	49,544	47,474	50,683	63,581	22	27
Other Expenditures	488,589	153,694	193,277	187,000	181,672	80	78
Total Expenditures	2,547,680	1,552,153	1,449,315	1,630,571	1,659,563	698	710
Surplus (Shortfall)	(78,005)	81,492	84,187	(26,921)	84,334	(12)	36

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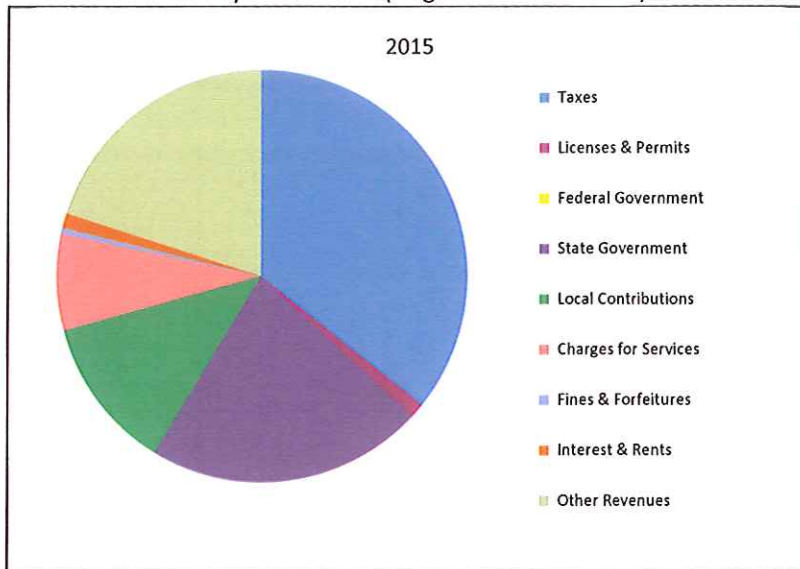
	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>Per capita information</u>	
						<u>2014</u>	<u>2015</u>
<u>Financial Position</u>							
<u>All governmental funds</u>							
Nonspendable	3,584,552	21,103	20,065	20,819	20,126	9	9
Restricted	-	3,815,580	306,142	380,515	424,614	163	182
Committed	823,602	3,122	-	-	-	-	-
Assigned	-	-	-	-	-	-	-
Unassigned	-	649,841	652,710	550,662	591,590	236	253
Total Fund Balance	4,408,154	4,489,646	978,917	951,996	1,036,330	408	444
<u>Liabilities not counted on a modified-accrual basis</u>							
<u>Pensions</u>							
<i>Date of actuarial valuation:</i>	12/25/11	12/25/12	12/25/13	12/25/14	12/25/15		
Assets	4,344	4,602	4,760	4,953	5,157		
Actuarial Liability	3,602	3,848	4,188	4,453	4,748		
Unfunded (Overfunded)	(742)	(754)	(572)	(500)	(409)	(0)	(0)
Percent funded	121%	120%	114%	111%	109%		
<u>OPEB</u>							
<i>Date of actuarial valuation:</i>	12/25/11	12/25/12	12/25/13	12/25/14	12/25/15		
Assets							
Actuarial Liability							
Unfunded	-	-	-	-	-	-	-
Percent funded	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!		
<u>Sum of All Pension & OPEB Plans</u>							
Assets	4,344	4,602	4,760	4,953	5,157		
Actuarial Liability	3,602	3,848	4,188	4,453	4,748		
Unfunded	(742)	(754)	(572)	(500)	(409)	(0)	(0)
Percent funded	121%	120%	114%	111%	109%		

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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>2014</u>	<u>2015</u>
Debt:							
Bonds & Contracts Payable	335	225	221	294	268		
Capital Leases							
Other Contractual Debt							
Structured Debt	335	225	221	294	268	0.13	0.11
Employee Compensated Absences	37	33	34	34	33	0.01	0.01
Landfill Closure & Postclosure Care						-	-
Uninsured Losses						-	-
Other Claims & Contingencies						-	-
Total Long Term Debt (Excl. Pension & RHC)	372	258	255	328	301	0	0
Population information	2,324	2,303	2,336	2,336	2,336		

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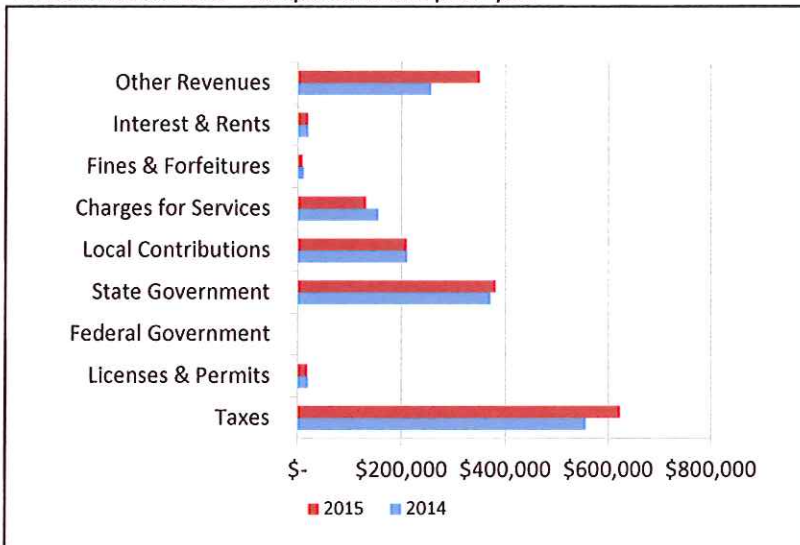
1. Where our money comes from (all governmental funds)



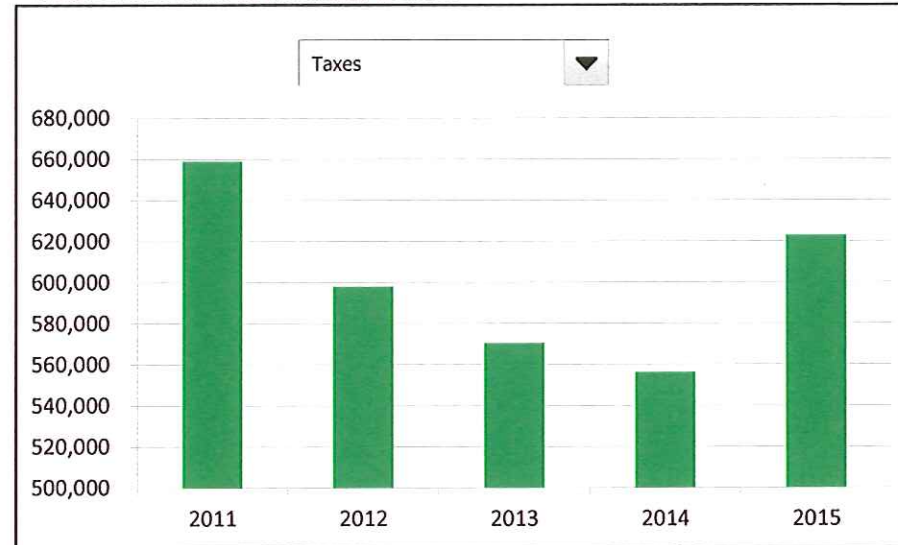
2. Compared to the prior year

	2014	2015	Change
Taxes	\$ 556,433	\$ 623,044	11.97%
Licenses & Permits	20,481	19,169	-6.41%
Federal Government	-	-	N/A
State Government	371,075	380,894	2.65%
Local Contributions	211,285	210,100	-0.56%
Charges for Services	155,530	131,884	-15.20%
Fines & Forfeitures	11,735	8,913	-24.05%
Interest & Rents	20,229	19,831	-1.97%
Other Revenues	256,882	350,062	36.27%
Total Revenues	\$ 1,603,650	\$ 1,743,897	8.75%

3. Revenue sources - compared to the prior year



4. Historical trends of individual sources

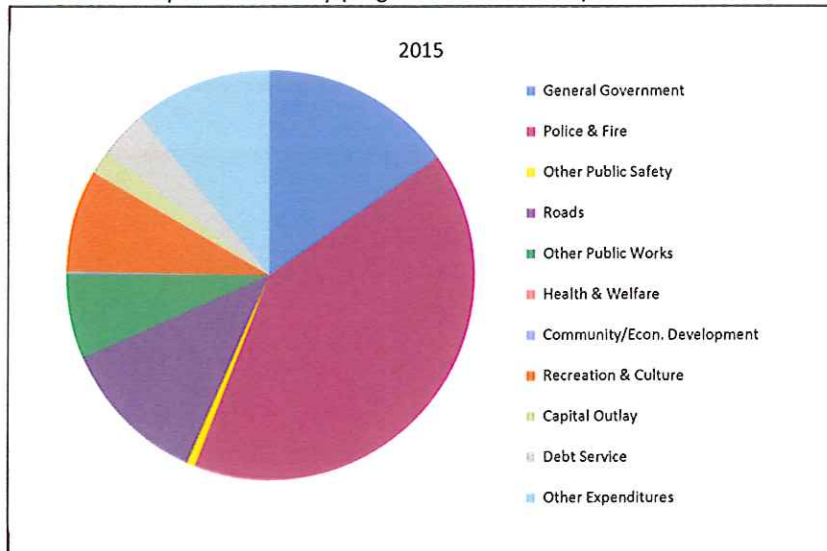


Commentary:

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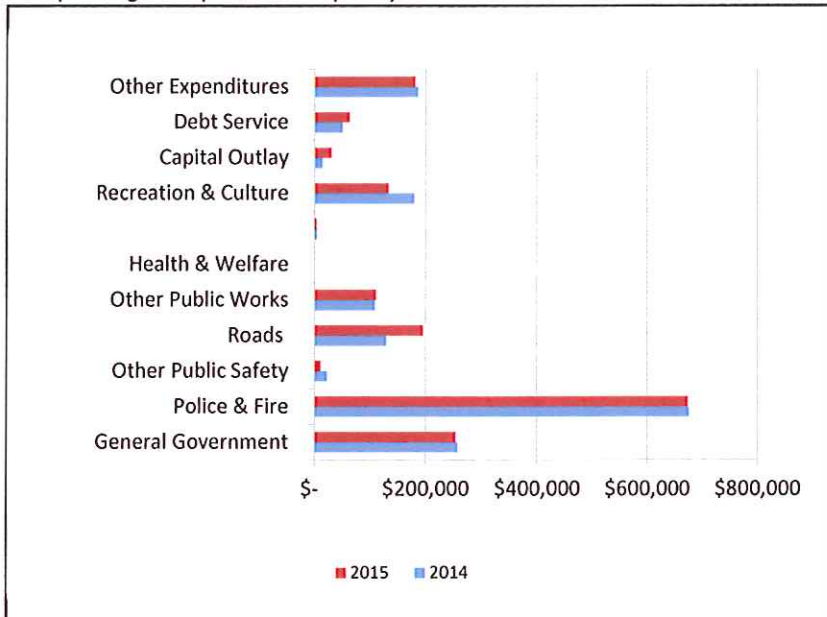
1. Where we spend our money (all governmental funds)



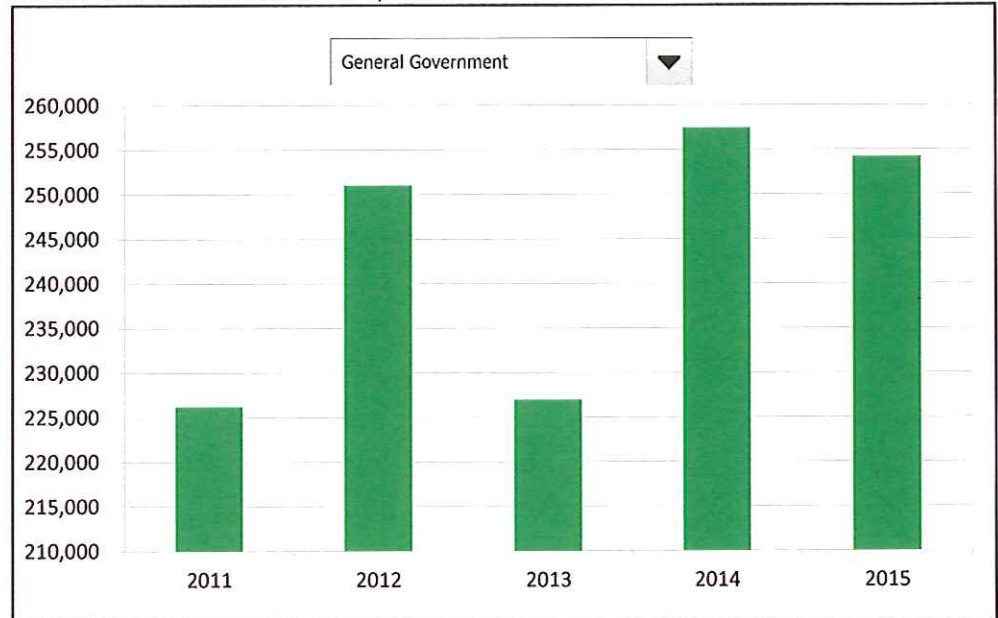
2. Compared to the prior year

	2014	2015	Change
General Government	\$ 257,465	\$ 254,243	-1.25%
Police & Fire	676,310	673,745	-0.38%
Other Public Safety	23,035	11,106	-51.79%
Roads	129,594	195,650	50.97%
Other Public Works	109,003	111,456	2.25%
Health & Welfare	-	-	N/A
Community/Econ. Development	3,761	3,135	-16.64%
Recreation & Culture	179,754	133,744	-25.60%
Capital Outlay	13,966	31,231	123.62%
Debt Service	50,683	63,581	25.45%
Other Expenditures	187,000	181,672	-2.85%
Total Expenditures	\$ 1,630,571	\$ 1,659,563	1.78%

3. Spending - compared to the prior year

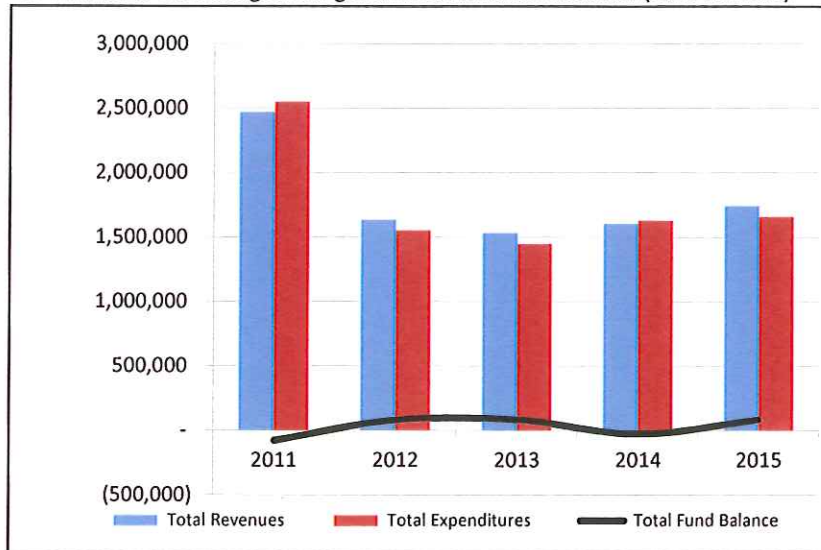


4. Historical trends of individual departments:



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

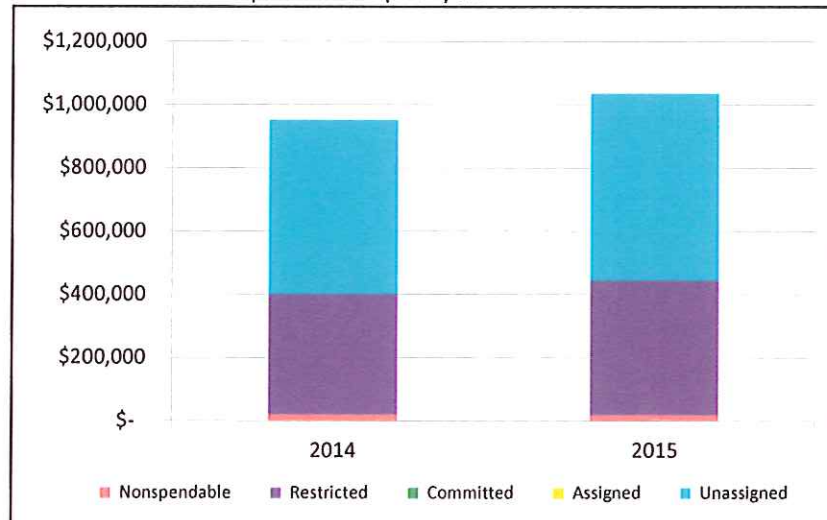


2. Compared to the prior year

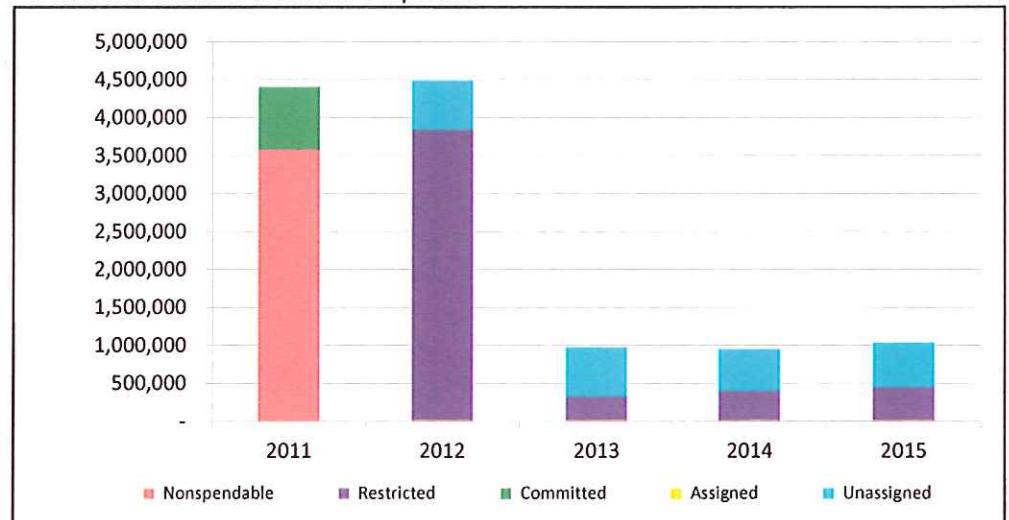
	2014	2015	Change
Revenues	\$ 1,603,650	\$ 1,743,897	8.75%
Expenditures	1,630,571	1,659,563	1.78%
Surplus (Shortfall)	\$ (26,921)	\$ 84,334	-413.26%

Fund balance, by component:	2014	2015	Change
Nonspendable	\$ 20,819	\$ 20,126	-3.33%
Restricted	380,515	424,614	11.59%
Committed	-	-	N/A
Assigned	-	-	N/A
Unassigned	550,662	591,590	7.43%
Total Fund Balance	\$ 951,996	\$ 1,036,330	8.86%

3. Fund balance - compared to the prior year



4. Historical trends of individual components



Commentary:

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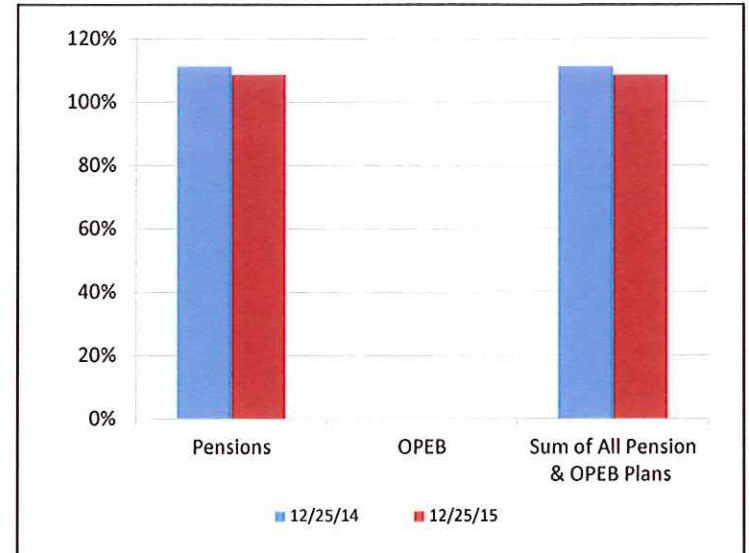
1. Pension funding status



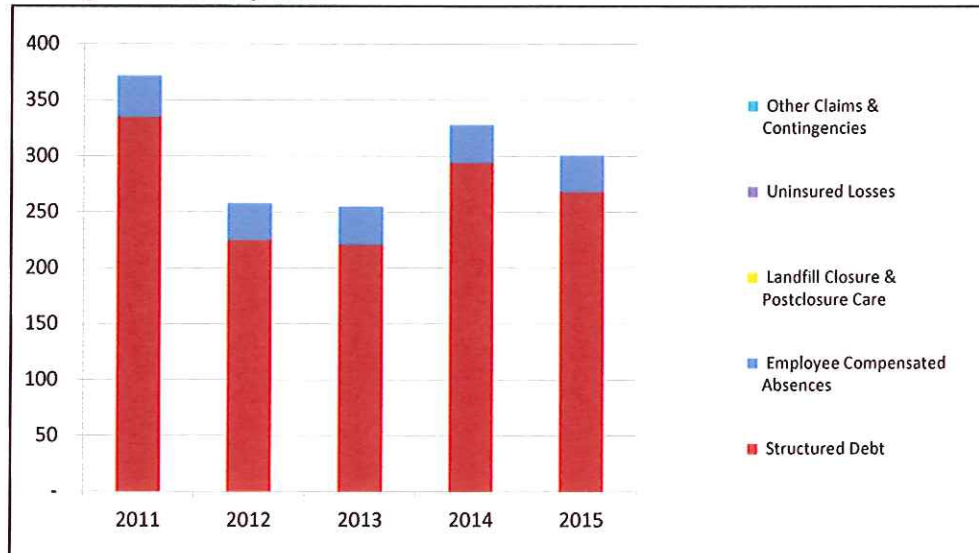
2. Retiree Health care funding status



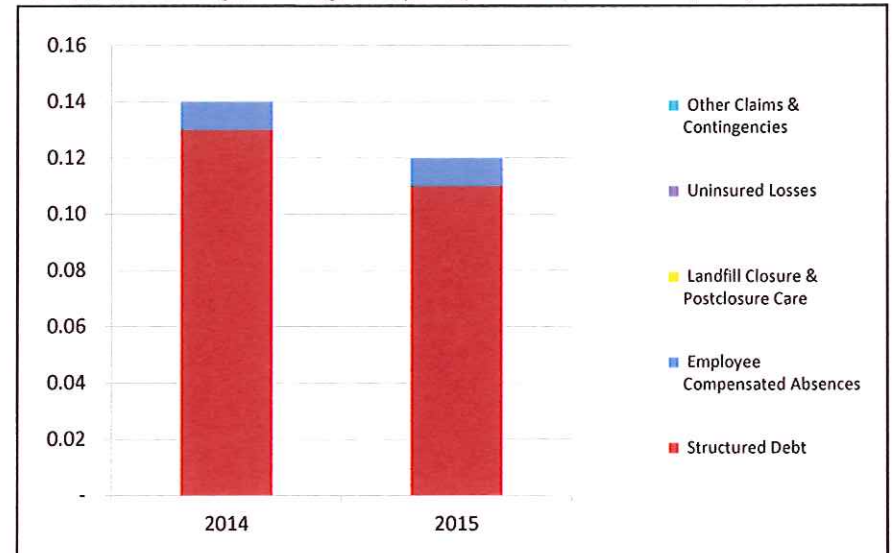
3. Percent funded - compared to the prior year



4. Long Term Debt obligations:



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



Commentary:

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