

CITIZENS' GUIDE TO LOCAL UNIT FINANCES - Morrice - Shiawassee

	2011	2012	2013	2014	2015	Per capita information	
						2014	2015
Statement Of Revenue & Expense							
All governmental funds							
Revenues							
Taxes	173,395	167,577	160,192	159,734	158,686	177	171
Licenses & Permits	1,571	2,060	2,501	5,281	10,515	6	11
Federal Government	-	-	-	-	-	-	-
State Government	149,251	152,386	160,768	164,589	164,210	182	177
Local Contributions	34,424	30,344	30,440	30,744	32,512	34	35
Charges for Services	5,421	3,763	2,316	-	4,589	-	5
Fines & Forfeitures	1,802	1,293	741	1,427	1,886	2	2
Interest & Rents	481	300	209	242	1,281	0	1
Other Revenues	38,475	42,997	89,436	97,091	68,921	108	74
Total Revenues	404,820	400,720	446,603	459,108	442,600	509	477
Expenditures							
General Government	85,023	92,611	92,390	85,382	89,838	95	97
Police & Fire	109,791	111,179	120,737	103,158	108,789	114	117
Other Public Safety	-	-	-	-	-	-	-
Roads	74,550	58,068	65,861	84,398	106,178	94	115
Other Public Works	36,729	41,304	40,492	36,746	31,308	41	34
Health & Welfare	2,756	3,460	4,593	4,856	4,940	5	5
Community/Econ. Development	3,285	5,451	4,995	3,124	17,424	3	19
Recreation & Culture	3,176	3,138	3,925	18,664	22,474	21	24
Capital Outlay	4,806	1,575	5,010	-	13,068	-	14
Debt Service	-	-	-	-	-	-	-
Other Expenditures	99,665	76,966	69,787	90,322	87,486	100	94
Total Expenditures	419,781	393,752	407,790	426,650	481,505	473	519
Surplus (Shortfall)	(14,961)	6,968	38,813	32,458	(38,905)	36	(42)

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	2011	2012	2013	2014	2015	Per capita information	
						2014	2015
Financial Position							
All governmental funds							
Nonspendable	-	1,295	656	653	-	1	-
Restricted	-	100,328	106,410	103,175	97,513	114	105
Committed	169,697	-	7,075	8,876	-	10	-
Assigned	-	14,890	-	-	-	-	-
Unassigned	-	67,124	70,701	116,229	111,179	129	120
Total Fund Balance	169,697	183,637	184,842	228,933	208,692	254	225
Liabilities not counted on a modified-accrual basis							
Pensions (None)							
<i>Date of actuarial valuation:</i>	not applicable	not applicable	not applicable	not applicable	not applicable		
Assets	-	-	-	-	-		
Actuarial Liability	-	-	-	-	-		
Unfunded (Overfunded)	-	-	-	-	-	-	-
Percent funded							
OPEB (None)							
<i>Date of actuarial valuation:</i>	not applicable	not applicable	not applicable	not applicable	not applicable		
Assets	-	-	-	-	-		
Actuarial Liability	-	-	-	-	-		
Unfunded	-	-	-	-	-	-	-
Percent funded							
Sum of All Pension & OPEB Plans (None)							
Assets	-	-	-	-	-		
Actuarial Liability	-	-	-	-	-		
Unfunded	-	-	-	-	-	-	-
Percent funded							

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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	-	-	-	-	-		
Capital Leases	-	-	-	-	-		
Other Contractual Debt	76,247	65,921	55,063	36,645	38,916		
Structured Debt	76,247	65,921	55,063	36,645	38,916	41	42
Employee Compensated Absences	-	-	-	-	-	-	-
Landfill Closure & Postclosure Care	-	-	-	-	-	-	-
Uninsured Losses	-	-	-	-	-	-	-
Other Claims & Contingencies	-	-	-	-	-	-	-
Total Long Term Debt (Excl. Pension & RHC)	76,247	65,921	55,063	36,645	38,916	41	42
Population information	917	906	897	902	927		

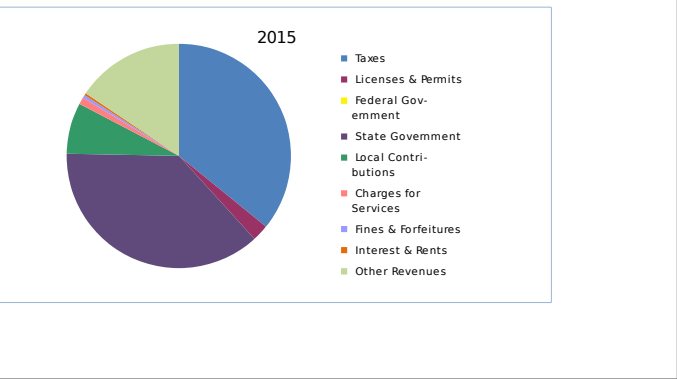
Contact information

Contact Name:
Contact Phone Number:

Brian S. Swett
517-896-9512

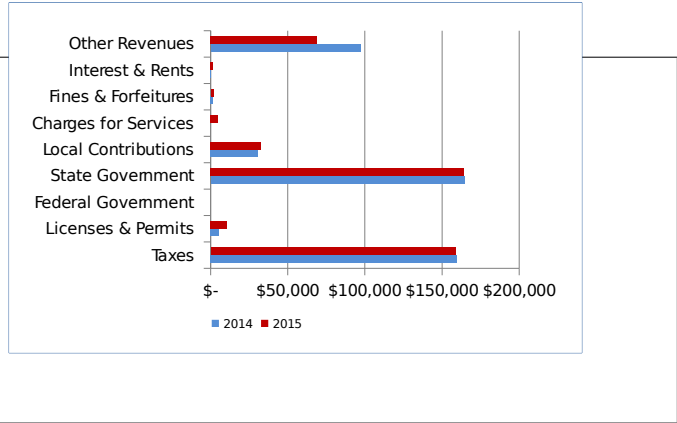
CITIZENS' GUIDE TO LOCAL UNIT FINANCES - Morrice - Shiawassee

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



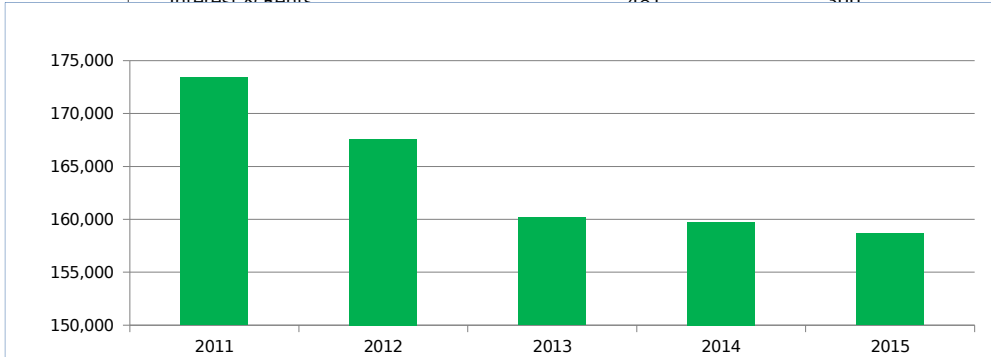
2. Compared to the prior year

	2014	2015	Change
Taxes	\$ 159,734	\$ 158,686	-0.66%
Licenses & Permits	\$ 5,281	\$ 10,515	99.11%
Federal Government	\$ -	\$ -	N/A
State Government	\$ 164,589	\$ 164,210	-0.23%
Local Contributions	\$ 30,744	\$ 32,512	5.75%
Charges for Services	\$ -	\$ 4,589	N/A
Fines & Forfeitures	\$ 1,427	\$ 1,886	32.17%
Interest & Rents	\$ 242	\$ 1,281	429.34%
Other Revenues	\$ 97,091	\$ 68,921	-29.01%
Total Revenues	\$ 459,108	\$ 442,600	-3.60%



4. Historical trends of individual sources

	2011	2012	2013	2014	2015
Taxes	173,395	167,577	160,192	159,734	158,686
Licenses & Permits	1,571	2,060	2,501	5,281	10,515
Federal Government	-	-	-	-	-
State Government	149,251	152,386	160,768	164,589	164,210
Local Contributions	34,424	30,344	30,440	30,744	32,512
Charges for Services	5,421	3,763	2,316	-	4,589
Fines & Forfeitures	1,802	1,293	741	1,427	1,886
Interest & Rents	481	300	209	242	1,281
Other Revenues	89,436	97,091	68,921	68,921	68,921
Total Revenues	601,922	552,260	492,637	459,108	442,600

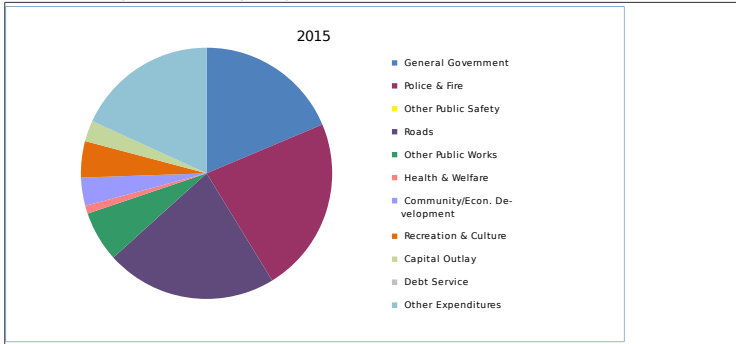


Commentary:

For more information on our unit's finances, contact Brian S. Swett at 517-896-9512.

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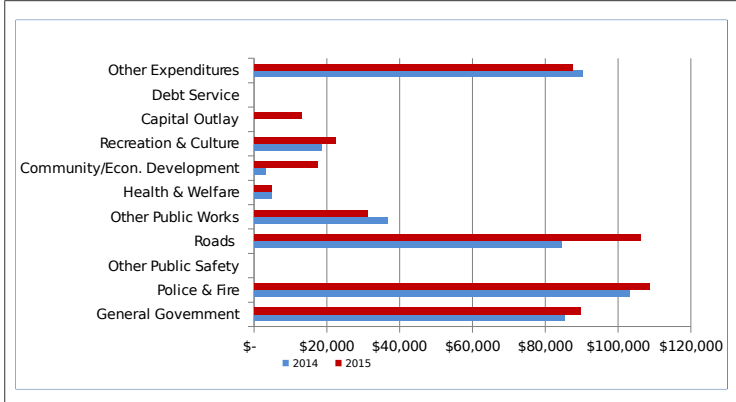
1. Where we spend our money (all governmental funds)



2. Compared to the prior year

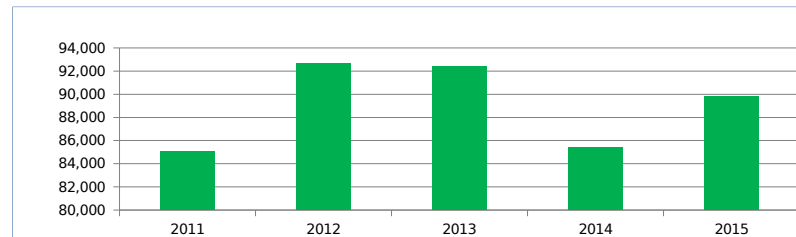
	2014	2015	Change
General Government	\$ 85,382	\$ 89,838	5.22%
Police & Fire	\$ 103,158	\$ 108,789	5.46%
Other Public Safety	\$ -	\$ -	N/A
Roads	\$ 84,398	\$ 106,178	25.81%
Other Public Works	\$ 36,746	\$ 31,308	-14.80%
Health & Welfare	\$ 4,856	\$ 4,940	1.73%
Community/Econ. Development	\$ 3,124	\$ 17,424	457.75%
Recreation & Culture	\$ 18,664	\$ 22,474	20.41%
Capital Outlay	\$ -	\$ 13,068	N/A
Debt Service	\$ -	\$ -	N/A
Other Expenditures	\$ 90,322	\$ 87,486	-3.14%
Total Expenditures	\$ 426,650	\$ 481,505	12.86%

3. Spending - compared to the prior year



4. Historical trends of individual departments:

	2011	2012	2013	2014	2015
General Government	85,023	92,611	92,390	85,382	89,838
Police & Fire	109,791	111,179	120,737	103,158	108,789
Other Public Safety	-	-	-	-	-
Roads	74,550	58,068	65,861	84,398	106,178
Other Public Works	36,729	41,304	40,492	36,746	31,308
Health & Welfare	2,756	3,460	4,593	4,856	4,940
Community/Econ. Development	3,285	5,451	4,995	3,124	17,424
Recreation & Culture	3,176	3,138	3,925	18,664	22,474
Capital Outlay	4,806	1,575	5,010	-	13,068
Debt Service	-	-	-	-	-
Other Expenditures	99,665	76,966	69,787	90,322	87,486
General Government	85,023	92,611	92,390	85,382	89,838



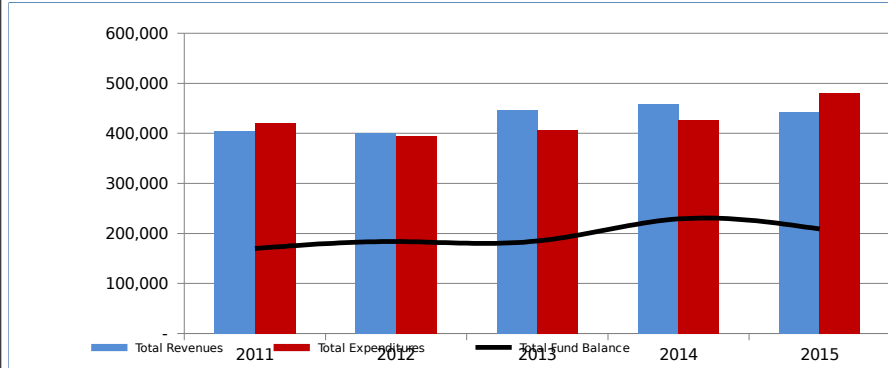
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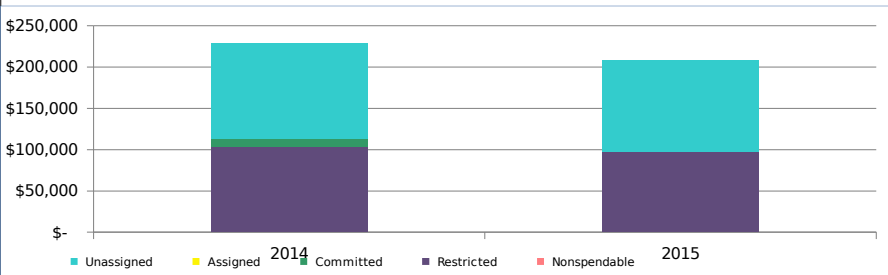
CITIZENS' GUIDE TO LOCAL UNIT FINANCES - Morrice - Shiawassee

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

	2011	2012	2013	2014	2015
Total Revenues	404,820	400,720	446,603	459,108	442,600
Total Expenditures	419,781	393,752	407,790	426,650	481,505
Total Fund Balance	169,697	183,637	184,842	228,933	208,692



3. Fund balance - compared to the prior year



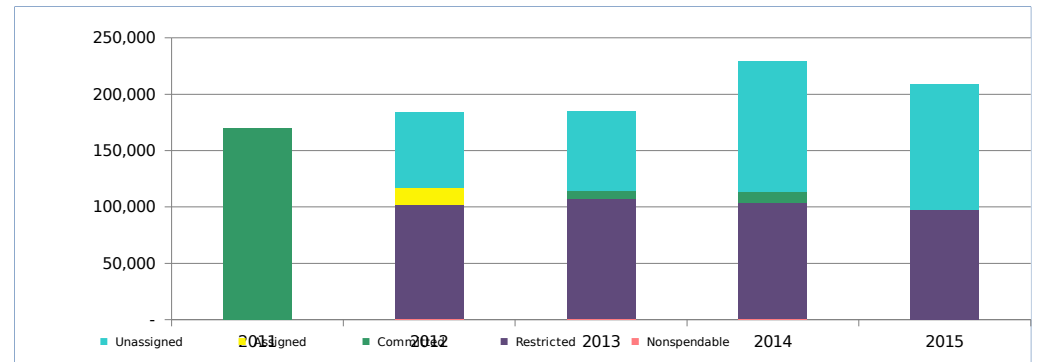
2. Compared to the prior year

	2014	2015	Change
Revenues	\$ 459,108	\$ 442,600	-3.60%
Expenditures	\$ 426,650	\$ 481,505	12.86%
Surplus (Shortfall)	\$ 32,458	\$ (38,905)	-219.86%

Fund balance, by compc	2014	2015	Change
Nonspendable	\$ 653	\$ -	-100.00%
Restricted	\$ 103,175	\$ 97,513	-5.49%
Committed	\$ 8,876	\$ -	-100.00%
Assigned	\$ -	\$ -	N/A
Unassigned	\$ 116,229	\$ 111,179	-4.34%
Total Fund Balance	\$ 228,933	\$ 208,692	-8.84%

4. Historical trends of individual components

	2011	2012	2013	2014	2015
Nonspendable	-	1,295	656	653	-
Restricted	-	100,328	106,410	103,175	97,513
Committed	169,697	-	7,075	8,876	-
Assigned	-	14,890	-	-	-
Unassigned	-	67,124	70,701	116,229	111,179

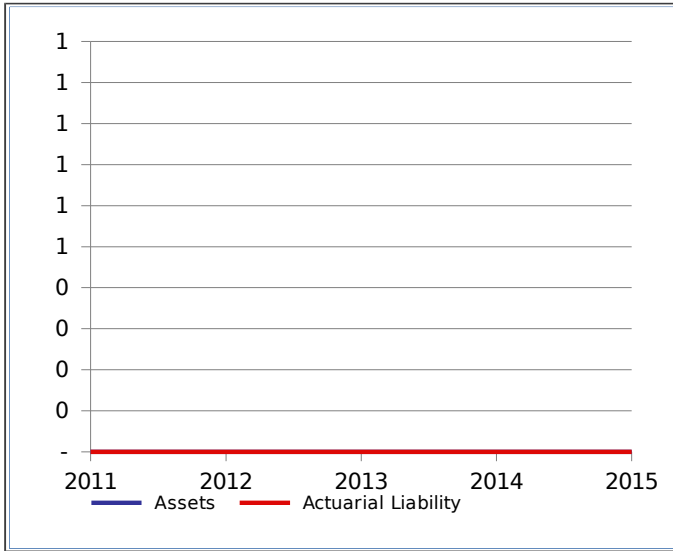


Commentary:

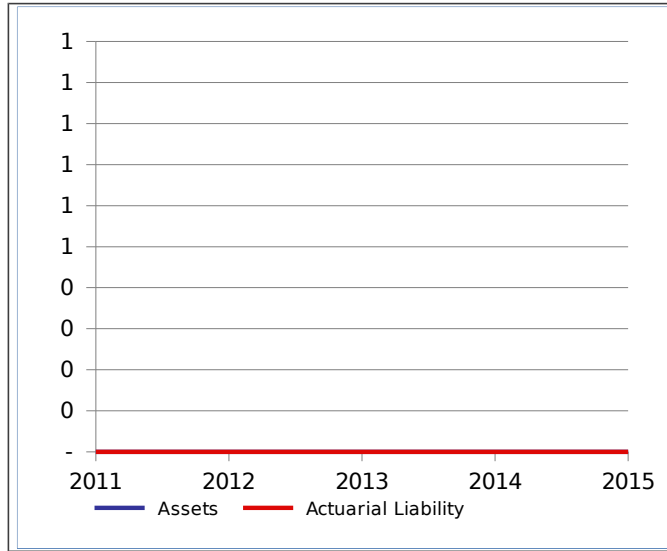
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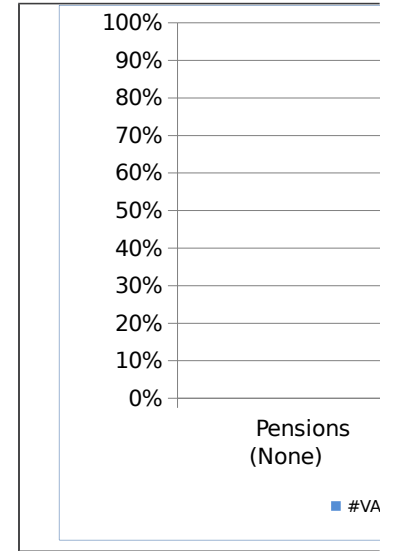
1. Pension funding status



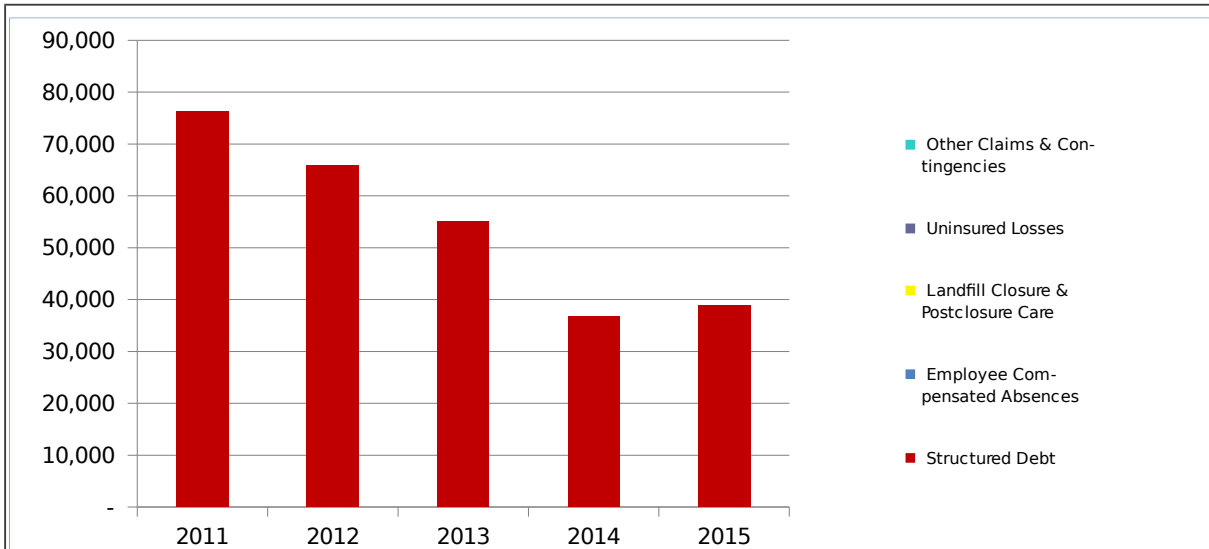
2. Retiree Health care funding status



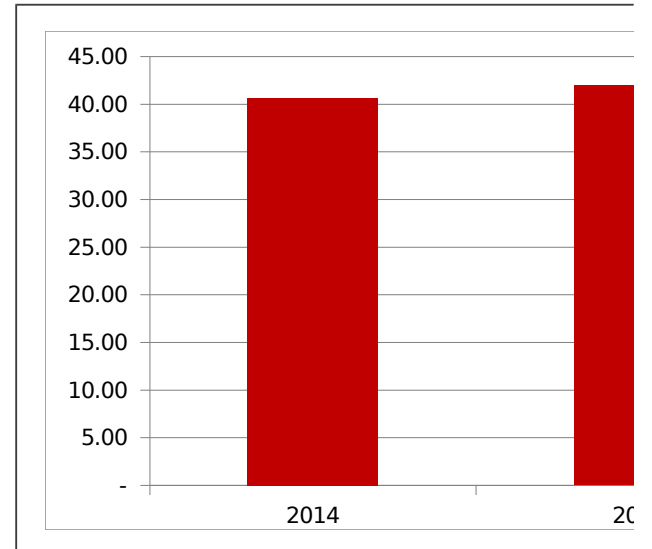
3. Percent funded - compare



4. Long Term Debt obligations:



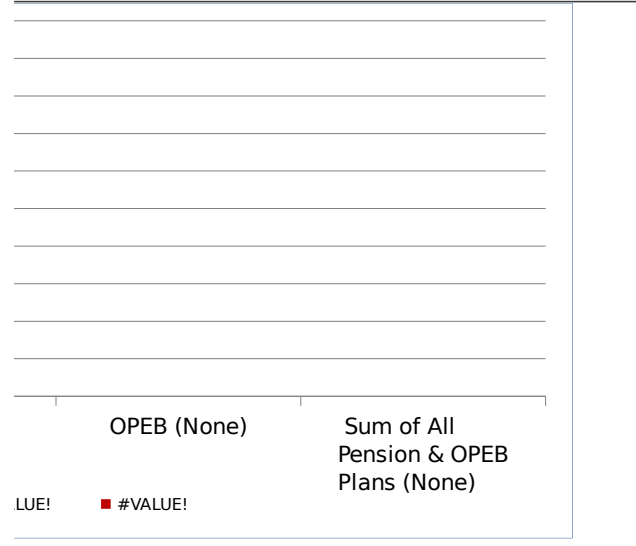
5. Debt & other long term obligations per capita -



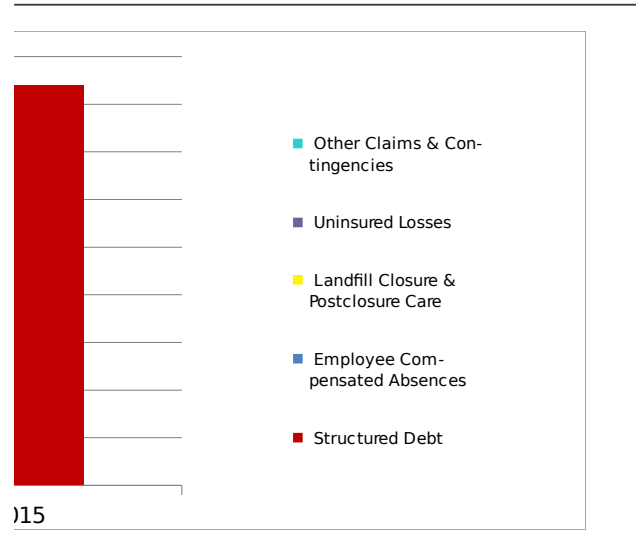
Commentary:

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d to the prior year



compared to the prior year



F-65 line	Description	Aggregation	2011	2012	2013	2014	2015
	All Governmental Funds (col. A & b)						
	REVENUES						
101	Property taxes	Taxes	173,395	167,577	160,192	159,734	158,686
102	Tax reverted property	Taxes	-	-	-	-	-
103	Commercial facilities tax	Taxes	-	-	-	-	-
104	Trailer taxes	Taxes	-	-	-	-	-
105	Hotel/ motel tax	Taxes	-	-	-	-	-
106	Industrial facilities tax	Taxes	-	-	-	-	-
107	Income tax	Taxes	-	-	-	-	-
108	Business licenses & permits	Licenses & Permits	1,571	2,060	2,501	5,281	10,515
109	Non-business licenses & permits	Licenses & Permits	-	-	-	-	-
110	Federal govt. grants - general government	Federal Government	-	-	-	-	-
111	Federal govt. grants - public safety	Federal Government	-	-	-	-	-
112	Federal govt. grants - streets & highways	Federal Government	-	-	-	-	-
113	Federal govt. grants - sanitation	Federal Government	-	-	-	-	-
114	Federal govt. grants - health and/or hospitals	Federal Government	-	-	-	-	-
115	Federal govt. grants - welfare	Federal Government	-	-	-	-	-
116	Federal govt. grants - culture & recreation	Federal Government	-	-	-	-	-
117	Federal govt. grants - housing & community development	Federal Government	-	-	-	-	-
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	-	-	-	-	-
122	State revenue sharing	State Government	79,224	78,981	84,626	86,814	76,629
123	State aid - general government	State Government	-	-	-	-	-
124	State payment in lieu of taxes	State Government	-	-	-	-	-
125	State swamp and land taxes	State Government	-	-	-	-	-
126	State aid - public safety	State Government	-	-	-	-	-
127	State pass-thru of act 51(Streets)	State Government	70,027	73,405	76,142	77,775	87,581
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	-	-	-	-	-
132	State aid - culture & recreation	State Government	-	-	-	-	-

<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>
133	State aid - housing & community development	State Government	-	-	-	-	-
134	State aid - water	State Government	-	-	-	-	-
135	State aid - electric	State Government	-	-	-	-	-
136	State aid - transit	State Government	-	-	-	-	-
137	State aid - other	State Government	-	-	-	-	-
138	Local donations - general government	Local Contributions	34,424	30,344	30,440	30,744	32,512
139	Local donations - public safety	Local Contributions	-	-	-	-	-
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	-	-	-	-	-
144	Local donations - culture & recreation	Local Contributions	-	-	-	-	-
145	Local donations - housing & community development	Local Contributions	-	-	-	-	-
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	-	-	-	-	-
150	Statutory court fees & charges	Charges for Services	-	-	-	-	-
151	Clerk's office charges	Charges for Services	-	-	-	-	-
152	Election charges	Charges for Services	-	-	-	-	-
153	Register of Deeds fees	Charges for Services	-	-	-	-	-
154	All other statutory fees	Charges for Services	-	-	-	-	-
155	Fire run charges	Charges for Services	-	-	-	-	-
156	Police fees	Charges for Services	-	-	-	-	-
157	Other charges for services	Charges for Services	-	-	-	-	-
158	Parks and recreation fees	Charges for Services	-	-	-	-	-
159	Parking fees	Charges for Services	-	-	-	-	-
160	All other fees	Charges for Services	5,421	3,763	2,316	-	4,589
161	Fines, penalties & forfeits	Fines & Forfeitures	1,802	1,293	741	1,427	1,886
162	Interest & dividends	Interest & Rents	481	300	209	242	1,281
163	Rents & royalties	Interest & Rents	-	-	-	-	-
164	Misc. other revenue	Other Revenues	7,883	19,322	19,548	34,472	8,458

<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>
165	Special assessments	Other Revenues	-	-	-	-	-
166	Sale of fixed assets	Other Revenues	-	-	-	-	-
167	Contributions	Other Revenues	4,600	675	2,500	11,885	12,263
168	Ambulance services	Other Revenues	-	-	-	-	-
169	Other refunds & rebates	Other Revenues	-	-	-	2,431	-
170	Debt issuance	Other Revenues	-	-	-	-	-
171	Extraordinary/ Special items	Other Revenues	-	-	-	-	-
172	Interfund transfers In	Other Revenues	25,992	23,000	67,388	48,303	48,200
	EXPENDITURES						
201	Legislative	General Government	13,782	10,972	9,504	11,368	12,019
202	Judicial	General Government	-	-	-	-	-
203	Chief executive	General Government	-	-	-	-	-
204	Treasurer	General Government	4,516	4,527	4,622	4,828	4,831
205	Assessing	General Government	-	-	-	-	-
206	Clerk	General Government	31,847	32,135	32,479	32,868	33,545
207	Elections	General Government	334	1,346	33	-	-
208	Finance	General Government	4,180	3,850	3,850	-	3,900
209	Building & grounds	General Government	18,680	19,452	19,029	-	18,424
210	All other gen gov.	General government	11,684	20,329	22,873	36,318	17,119
211	Police	Police & Fire	109,791	111,179	120,737	103,158	108,789
212	Fire	Police & Fire	-	-	-	-	-
213	Combined public safety	Police & Fire	-	-	-	-	-
214	Dispatch (if separate)	Police & Fire	-	-	-	-	-
215	Jail	Police & Fire	-	-	-	-	-
216	Building regulations	Other Public Safety	-	-	-	-	-
217	Other public safety	Other Public Safety	-	-	-	-	-
218	DPW	Other Public Works	36,729	41,304	40,492	36,746	31,308
219	Roads & bridges	Roads	74,550	58,068	65,861	84,398	106,178
220	Trash disposal & landfilling	Other Public Works	-	-	-	-	-
221	Water & sewer	Other Public Works	-	-	-	-	-
222	Electricity	Other Public Works	-	-	-	-	-
223	Airports	Other Public Works	-	-	-	-	-
224	Public transportation	Other Public Works	-	-	-	-	-
225	Water (separate fund)	Other Public Works	-	-	-	-	-
226	Other public works	Other Public Works	-	-	-	-	-
227	Health dept.	Health & Welfare	-	-	-	-	-

<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>
228	Alcoholism & substance abuse	Health & Welfare	-	-	-	-	-
229	Hospital	Health & Welfare	-	-	-	-	-
230	Medical examiner	Health & Welfare	-	-	-	-	-
231	Mental health	Health & Welfare	-	-	-	-	-
232	Ambulance	Health & Welfare	2,756	3,460	4,593	4,856	4,940
233	Child care	Health & Welfare	-	-	-	-	-
234	Human services	Health & Welfare	-	-	-	-	-
235	Area agency on aging	Health & Welfare	-	-	-	-	-
236	Veterans' programs	Health & Welfare	-	-	-	-	-
237	Other health & welfare	Health & Welfare	-	-	-	-	-
238	Public housing	Community/Econ. Development	-	-	-	-	-
239	Planning & zoning	Community/Econ. Development	3,285	1,577	4,995	3,124	17,424
240	Economic development	Community/Econ. Development	-	3,874	-	-	-
241	Oher community development	Community/Econ. Development	-	-	-	-	-
242	Parks & recreation	Recreation & Culture	870	-	-	15,569	10,340
243	Library	Recreation & Culture	2,306	3,138	3,925	3,095	2,644
244	Other cultural activities	Recreation & Culture	-	-	-	-	9,490
245	Fringe benefits not directly allocated to departments	Other Expenditures	49,128	49,298	52,787	54,019	51,286
246	Capital outlay	Capital Outlay	4,806	1,575	5,010	-	13,068
247	Debt service	Debt Service	-	-	-	-	-
248	Interfund transfers out	Other Expenditures	50,537	27,668	17,000	36,303	36,200
249	Extraordinary/ Special items	Other Expenditures	-	-	-	-	-
	FUND BALANCE						
531	Nonspendable	Nonspendable	-	1,295	656	653	-
532	Restricted	Restricted	-	100,328	106,410	103,175	97,513
533	Committed	Committed	169,697	-	7,075	8,876	-
534	Assigned	Assigned	-	14,890	-	-	-
535	Unassigned	Unassigned	-	67,124	70,701	116,229	111,179

This sheet has been protected with no password
 Unlocked cells have conditional formatting set so that when they are blank, they are colored yellow.