

CITIZENS' GUIDE TO LOCAL UNIT FINANCES - Mount Pleasant - Isabella

Per capita information

Date Input Page

2007 2008 2009 2010 2011 2012 2013 2014 2015 2016 2015 2016

Instructions:
 Input all data on this page. The following pages will then provide the graphs and charts which comprise the Transparency tool (citizen friendly guide). This model requires 5 years of data, but allows up to 10 years. To use more than 5 years, unhide columns D-H.

Before publishing to the web site, we recommend "hiding" this tab, and the "F-65 crosswalk" tab, so that the document will be more user-friendly. (To do that, right-click on the tab and select "Hide.")

Stmt. Of Rev & Exp - All governmental funds

Revenue

Taxes	5,995,391	6,184,563	6,303,179	6,142,376	6,257,474	6,231,490	6,384,976	6,603,356	6,727,591	6,754,111	259	260
Licenses & permits	368,682	379,130	347,153	355,894	368,996	375,787	404,201	409,683	437,969	436,665	16	17
from Federal Govt.	-	22,914	12,326	431,962	348,615	181,427	571,959	2,280	2,241	64,608	0	2
from State Govt.	5,190,096	5,379,035	4,066,782	4,020,267	4,026,769	5,043,573	4,279,176	4,952,716	5,166,389	5,115,583	199	197
Charges for services	1,657,052	1,764,388	1,781,089	1,813,282	1,623,435	1,739,283	2,101,279	1,830,419	1,836,099	2,014,832	71	77
Fines & forfeitures	217,762	214,204	202,687	256,403	263,366	248,118	214,549	228,936	202,124	291,748	8	11
Interest & rent	541,989	516,189	253,832	139,472	110,623	107,119	109,655	117,751	145,467	110,647	6	4
Other revenue	6,406,964	4,194,838	4,501,393	1,022,237	994,863	1,076,489	852,085	956,936	842,596	3,181,129	32	122
total revenue	20,377,936	18,655,261	17,468,441	14,181,893	13,994,141	15,003,286	14,917,880	15,102,077	15,360,476	17,969,323	590	691

Expenditures

General government	4,157,768	6,650,772	2,632,072	2,489,697	2,337,909	2,426,608	2,437,999	2,353,335	2,431,655	2,642,283	93	102
Police & fire	5,854,336	6,394,092	6,377,420	6,399,291	6,542,237	5,893,494	6,056,492	6,325,220	6,051,715	6,399,510	233	246
Other public safety	349,480	342,240	376,337	407,880	287,209	310,040	317,542	313,529	326,086	440,105	13	17
Roads	1,618,676	2,754,617	2,100,659	2,517,570	2,170,524	2,517,501	1,701,272	2,821,933	2,601,751	2,808,751	100	108
Other public works	522,566	714,399	765,868	675,695	579,565	739,070	1,546,892	824,686	596,896	556,694	23	21
Community & economic develop	299,951	334,762	320,150	413,248	265,082	322,460	535,571	753,046	395,848	3,029,846	15	116
Recreation & culture	1,445,875	1,601,187	2,291,868	1,938,200	1,439,401	1,559,369	1,781,617	1,871,301	2,289,287	2,543,365	88	98
Capital outlay	-	-	-	-	-	-	-	-	-	-	-	-
Debt service	325,748	597,404	625,706	658,838	653,311	667,055	651,478	661,332	639,491	2,347,095	25	90
Unallocated fringes & insurance	89,293	1,344	-	187,682	975	-	-	-	-	-	-	-
Net Interfund transfers	1,377,797	1,308,846	3,122,692	(206,016)	(635,310)	(233,984)	(550,613)	(11,985)	(396,646)	(786,931)	(15)	(30)
total expenditures	16,041,490	20,699,663	18,612,772	15,482,085	13,640,903	14,201,613	14,478,250	15,912,397	14,936,083	19,980,718	574	768
Surplus (shortfall)	4,336,446	(2,044,402)	(1,144,331)	(1,300,192)	353,238	801,673	439,630	(810,320)	424,393	(2,011,395)	16	(77)

Financial position - All governmental funds

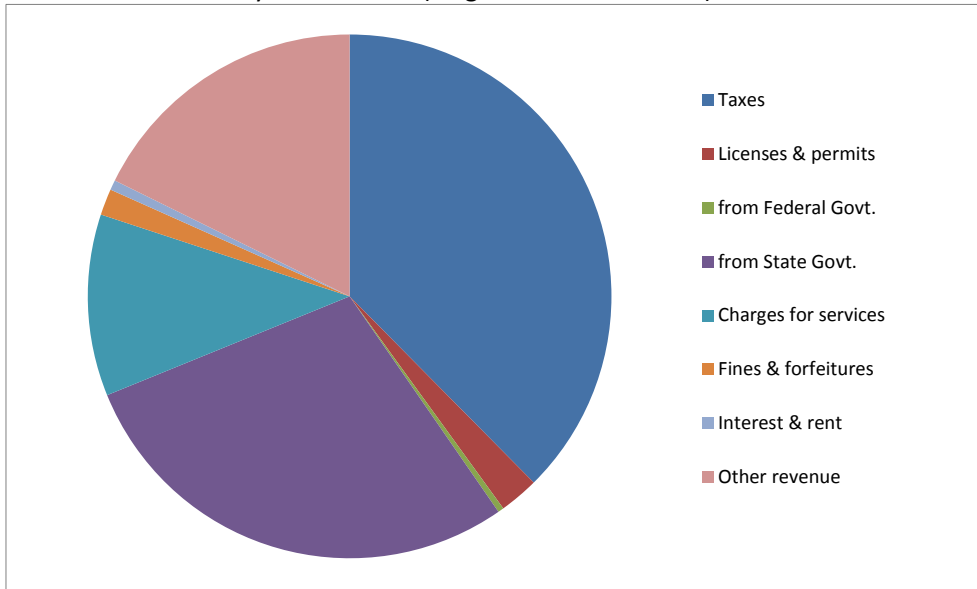
Undesignated fund balance	8,756,878	4,618,398	4,657,698								-	-
Designated	3,153,225	5,397,997	4,228,007								-	-
Reserved	2,137,408	2,330,350	2,316,711								-	-
Nonspendable				388,150	424,420	414,420	376,960	367,080	449,770	395,330	17	15
Restricted				2,636,195	2,297,054	2,418,704	2,621,576	2,152,091	2,247,099	2,559,269	86	98
Committed				1,043,314	1,244,841	1,359,055	1,321,229	1,344,513	1,463,461	1,463,462	56	56
Assigned				4,974,889	5,844,516	6,243,469	6,200,916	5,718,619	5,616,079	2,020,363	216	78
Unassigned				859,677	444,632	621,484	976,077	1,104,135	1,334,426	2,661,015	51	102
Total fund balance	14,047,511	12,346,745	11,202,416	9,902,225	10,255,463	11,057,132	11,496,758	10,686,438	11,110,835	9,099,439	427	350
Calculated - Unreserved/Unassig	11,910,103	10,016,395	8,885,705	-	444,632	621,484	976,077	1,104,135	1,334,426	2,661,015	51	102

Please "hide" any rows that are not being used.

"Hide" unused rows

CITIZENS' GUIDE TO LOCAL UNIT FINANCES - Mount Pleasant - Isabella

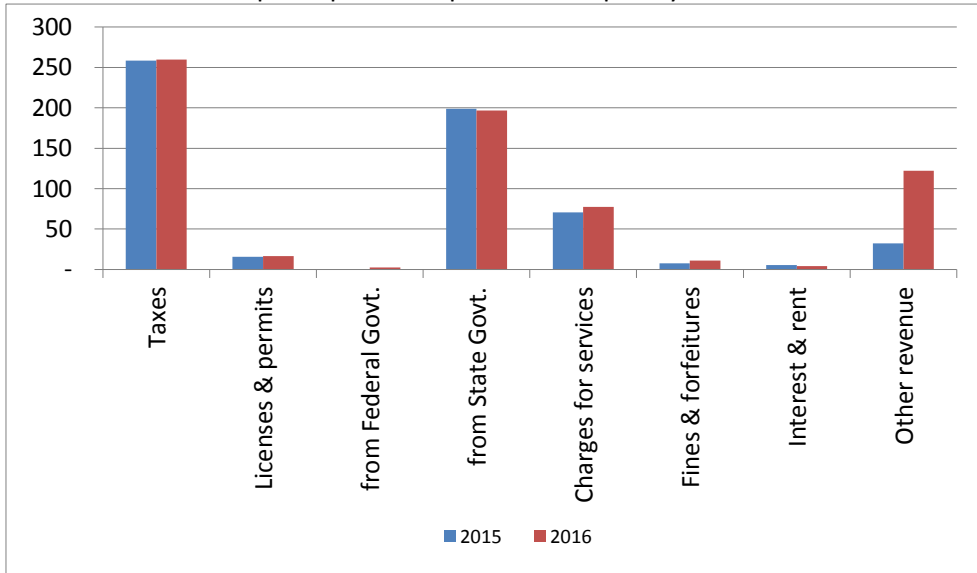
1. Where our money comes from (all governmental funds)



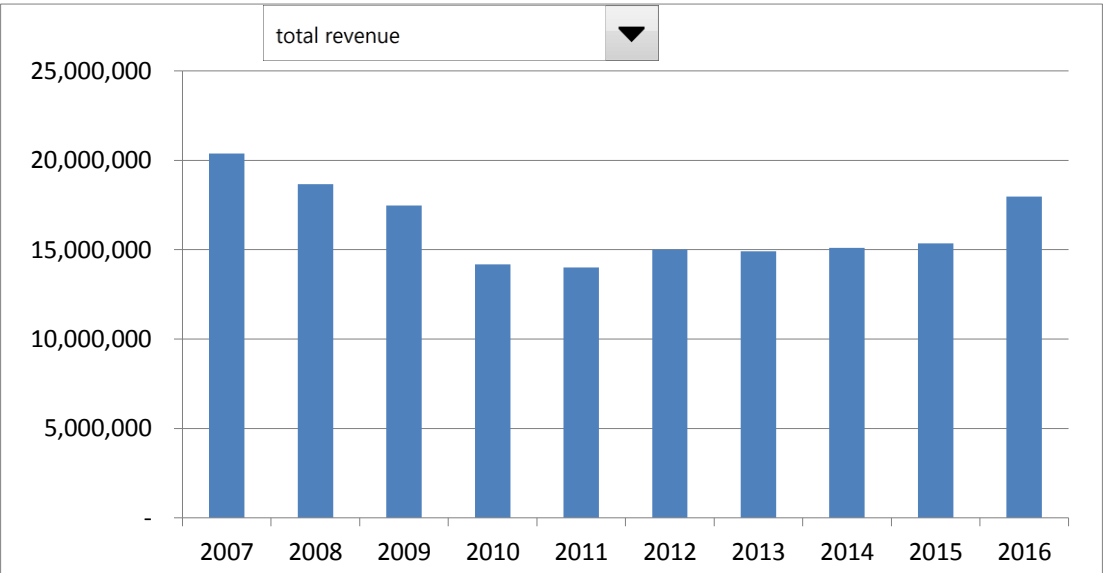
2. Compared to the prior year

	<u>2015</u>	<u>2016</u>	<u>% change</u>
Taxes	\$ 6,727,591	\$ 6,754,111	0%
Licenses & permits	437,969	436,665	0%
from Federal Govt.	2,241	64,608	2783%
from State Govt.	5,166,389	5,115,583	-1%
Local contributions	-	-	n/a
Charges for services	1,836,099	2,014,832	10%
Fines & forfeitures	202,124	291,748	0
Interest & rent	145,467	110,647	(0)
Other revenue	842,596	3,181,129	278%
Total	\$ 15,360,476	\$ 17,969,323	17%

3. Revenue sources per capita - compared to the prior year



4. Historical trends of individual sources



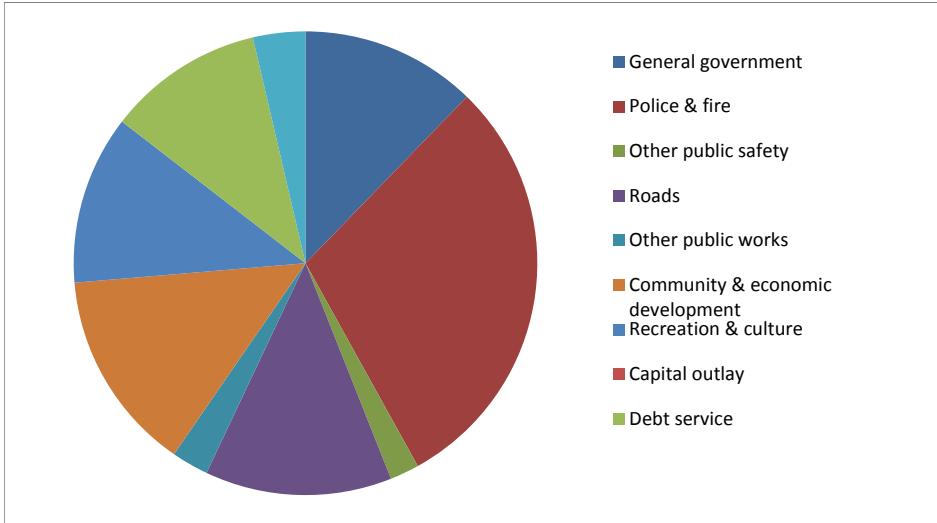
Commentary: Governmental Funds includes: General Fund, Major and Local Streets, Block Grant, Parks and Recreation, Special Assessment, Downtown Parking & Improvement, Economic Development Revolving Loan Fund, Cemetery Perpetual Care, and Building Authority.

For more information on our unit's finances, contact Mary Ann Kornexl, Finance Director, at 989-779-5381.

CITIZENS' GUIDE TO LOCAL UNIT FINANCES - Mount Pleasant - Isabella

EXPENDITURES

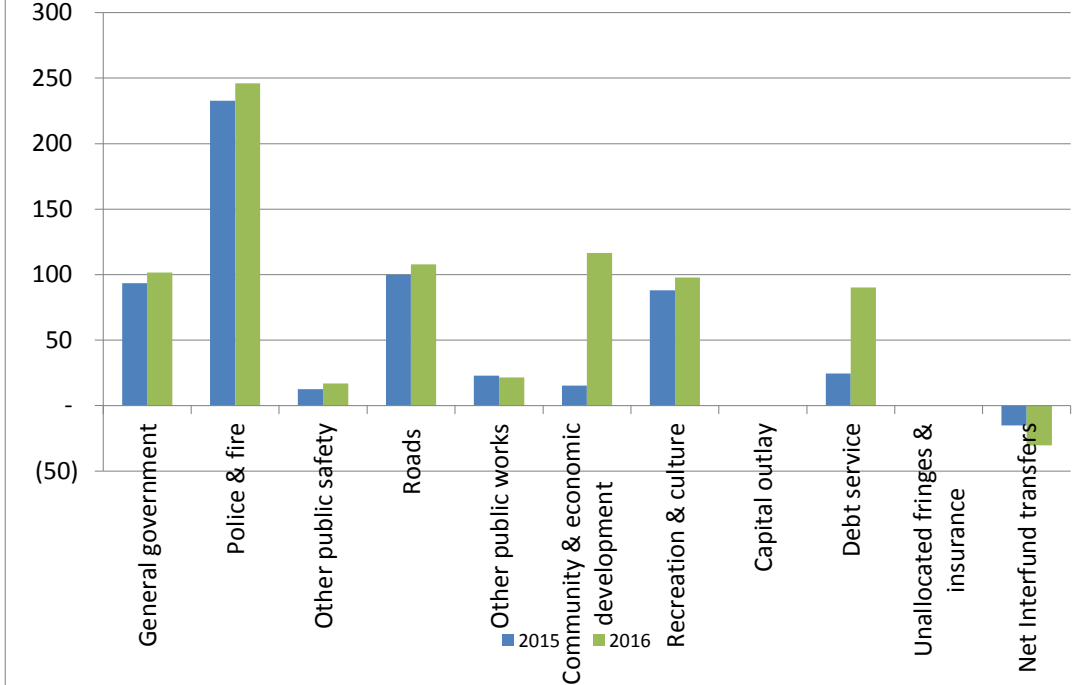
1. Where we spend our money (all governmental funds)



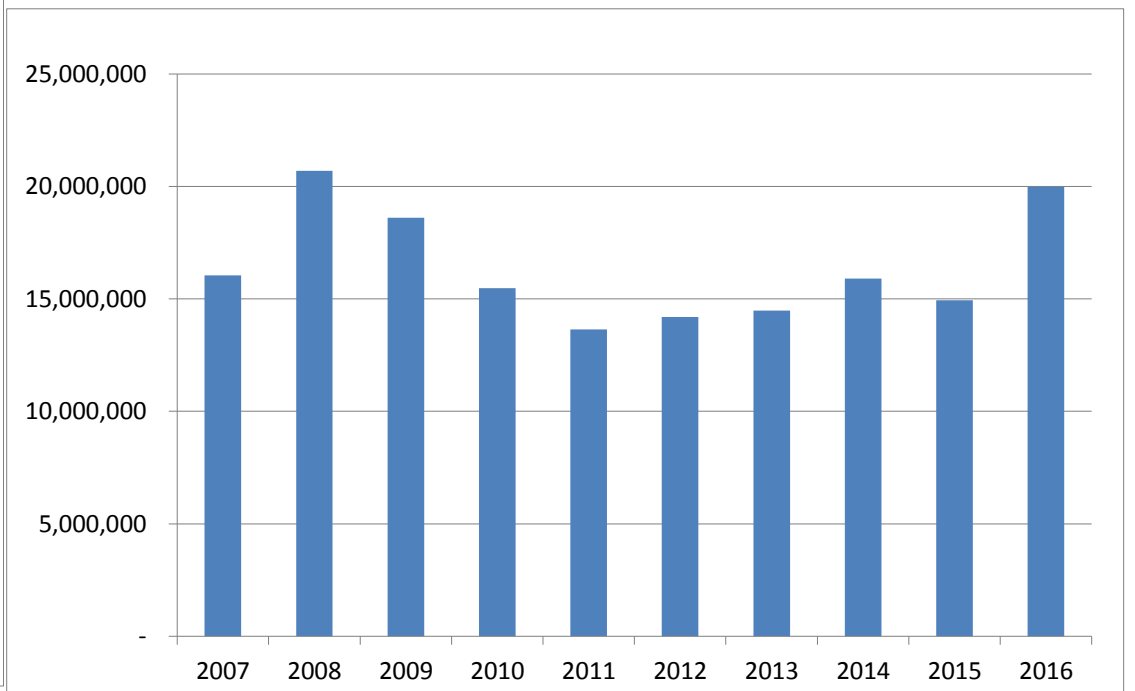
2. Compared to the prior year

	2015	2016	% change
General government	\$ 2,431,655	\$ 2,642,283	9%
Police & fire	6,051,715	6,399,510	6%
Other public safety	326,086	440,105	35%
Roads	2,601,751	2,808,751	8%
Other public works	596,896	556,694	-7%
Health & welfare	-	-	n/a
Community & economic development	395,848	3,029,846	665%
Recreation & culture	2,289,287	2,543,365	11%
Capital outlay *	-	-	n/a
Debt service	639,491	2,347,095	267%
Unallocated fringes & insurance	-	-	n/a
Net Interfund transfers	(396,646)	(786,931)	98%
total expenditures	17,026,082	18,020,718	34%

3. Spending per capita - compared to the prior year



4. Historical total expenditures

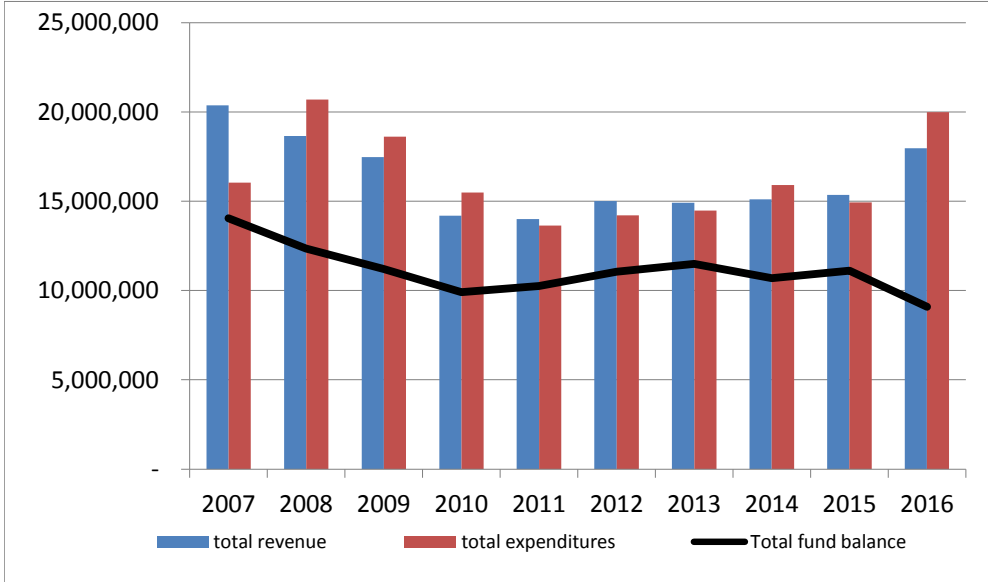


Commentary: * - Capital Outlay of \$765,519 and \$1,946,845 was spent in 2015 and 2016 respectively. These amounts are included in the expenditures of the various functions in the table.
 Economic Development includes \$2,278,630 spent to remove all buildings at the Mt Pleasant Center property making it ready for redevelopment. This will be paid back to the General Fund Balance over the next several years with the savings from the Building Authority Bonds paid off in 2016.

For more information on our unit's finances, contact Mary Ann Kornexl, Finance Director, at 989-779-5381.

CITIZENS' GUIDE TO LOCAL UNIT FINANCES - Mount Pleasant - Isabella

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

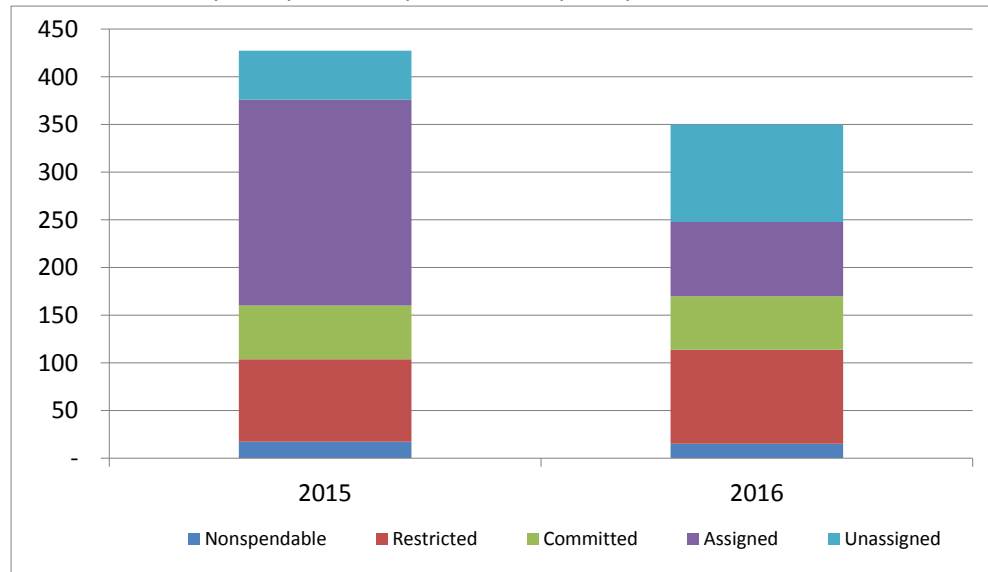


FINANCIAL POSITION

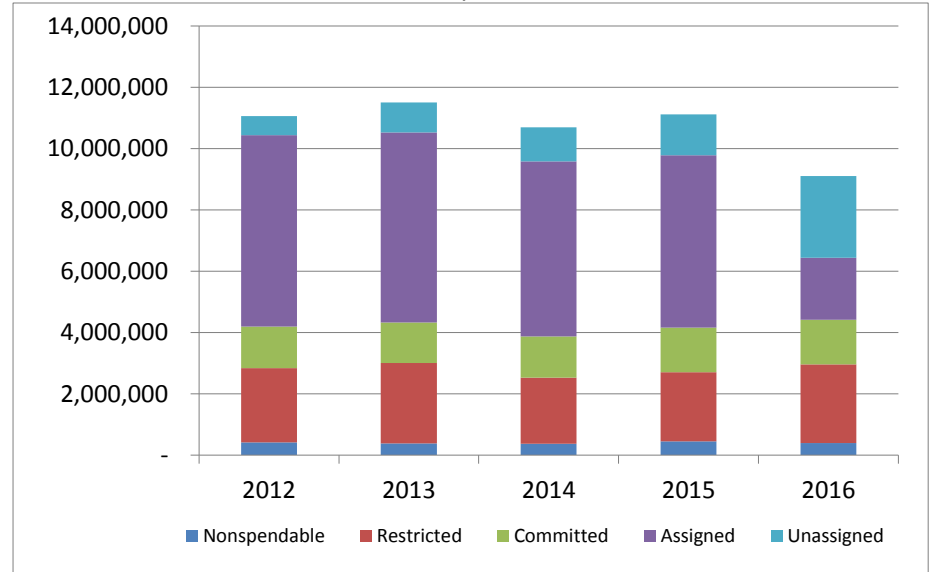
2. Compared to the prior year

	2015	2016	% change
Revenue	15,360,476	17,969,323	17%
Expenditures	14,936,083	19,980,718	34%
Surplus (shortfall)	424,393	(2,011,395)	-574%
Fund balance, by component:			
Nonspendable	449,770	395,330	-12%
Restricted	2,247,099	2,559,269	14%
Committed	1,463,461	1,463,462	0%
Assigned	5,616,079	2,020,363	-64%
Unassigned	1,334,426	2,661,015	99%
total fund balance	11,110,835	9,099,439	-18%

3. Fund balance per capita - compared to the prior year



4. Historical trends of individual components

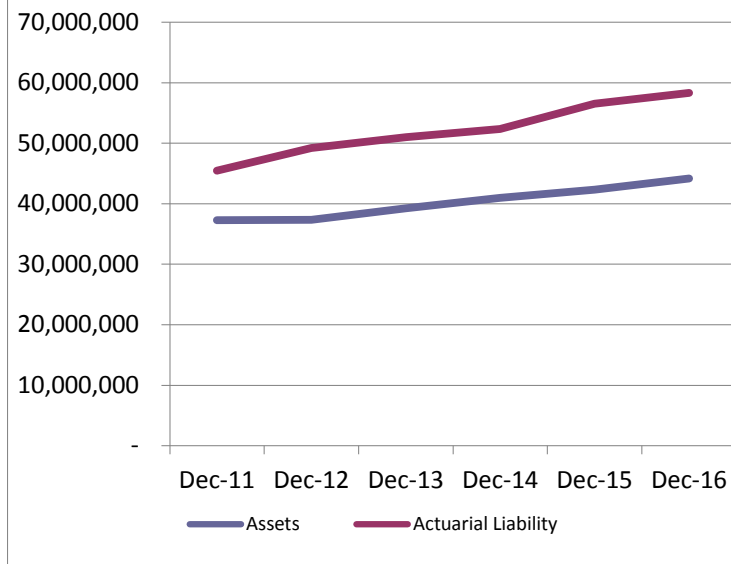


\$2,278,630 was spent in 2016 to remove all buildings at the Mt Pleasant Center property making it ready for redevelopment. This will be paid back to the General Fund Balance over the next several years with the savings from the Building Authority Bonds paid off in 2016.

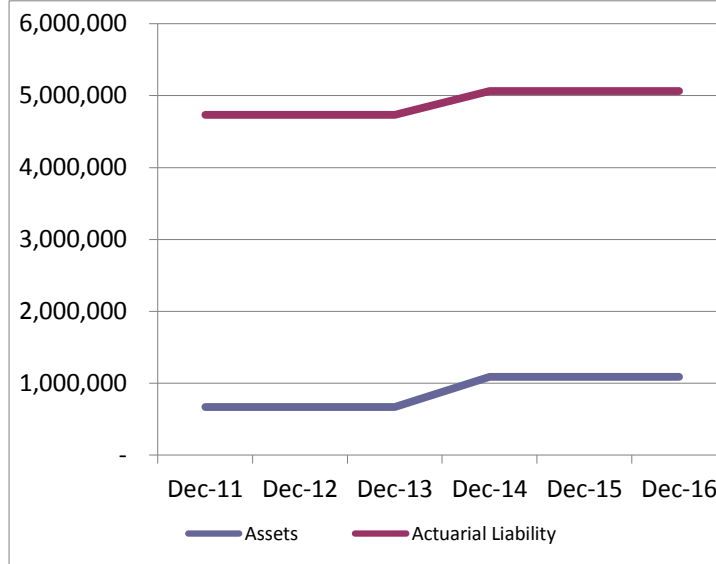
For more information on our unit's finances, contact Mary Ann Kornexl, Finance Director, at 989-779-5381.

CITIZENS' GUIDE TO LOCAL UNIT FINANCES - Mount Pleasant - Isabella

1. Pension funding status

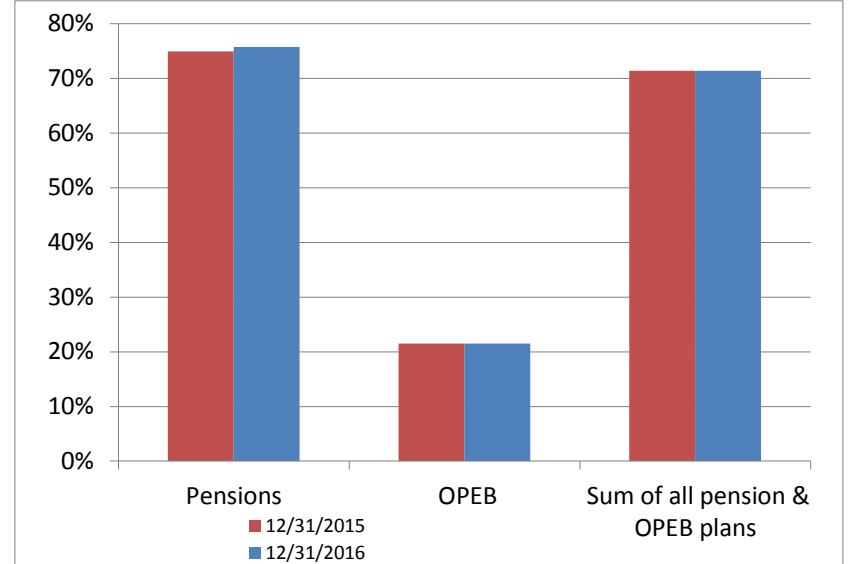


2. Retiree Health care funding status

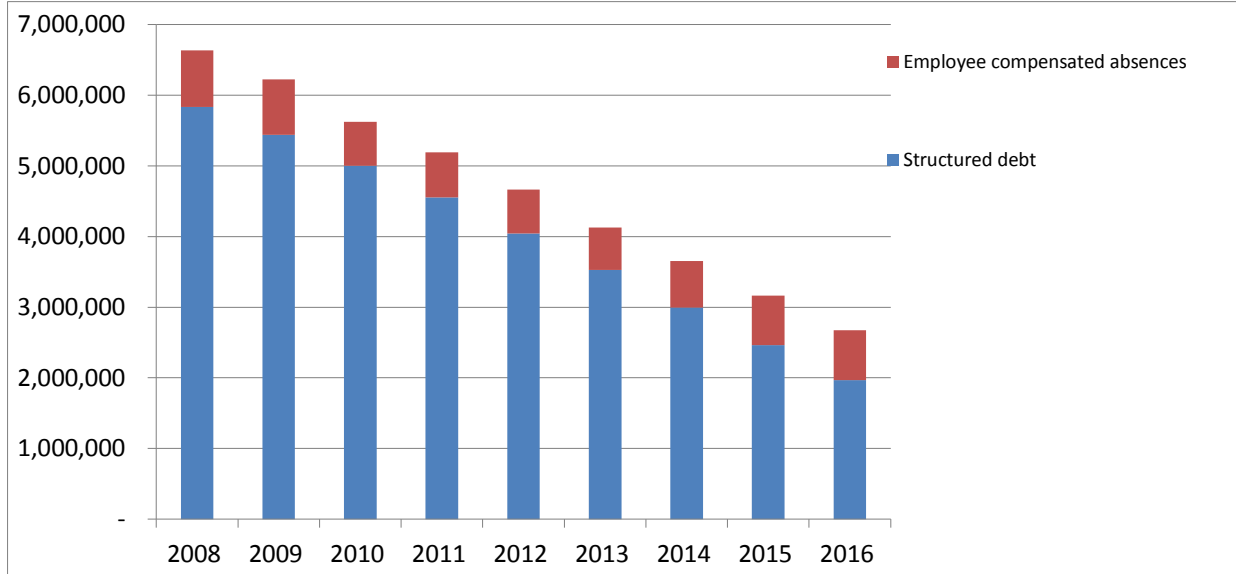


OTHER LONG TERM OBLIGATIONS

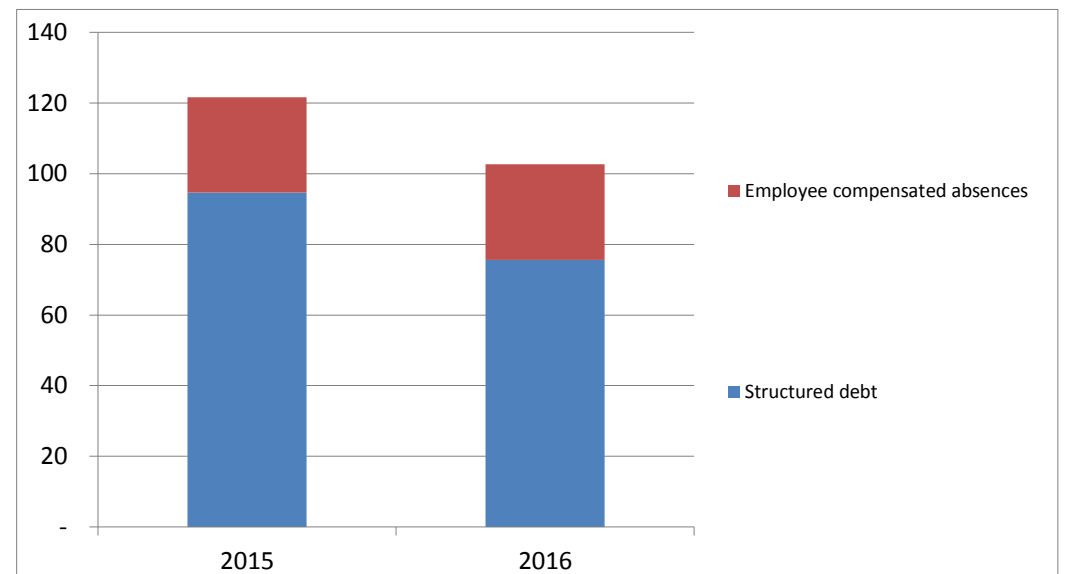
3. Percent funded - compared to the prior year



4. Long Term Debt obligations:



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



Commentary: \$3,685,000 of General Obligation bonds were issued in 2007 to finance the renovation of the Borden Building.

For more information on our unit's finances, contact Mary Ann Kornexl, Finance Director, at 989-779-5381.