

CITIZENS' GUIDE TO LOCAL UNIT FINANCES - Bancroft - Shiawassee

Per capita inf
2014

2011

2012

2013

2014

2015

Statement Of Revenue & Expense

All governmental funds

Revenues

Taxes	79,895	71,446	62,669	59,984	59,701	114
Licenses & Permits	165	2,205	6,970	1,005	2,677	2
Federal Government	68,256	-	-	-	-	-
State Government	108,803	104,141	103,684	106,228	114,471	202
Local Contributions	-	-	-	-	-	-
Charges for Services	16,469	14,410	50	1,111	885	2
Fines & Forfeitures	-	-	-	225	250	0
Interest & Rents	1,051	3,766	1,663	65	47	0
Other Revenues	30,885	31,255	45,887	55,825	58,943	106
Total Revenues	305,524	227,223	220,923	224,443	236,974	427

Expenditures

General Government	17,363	23,736	17,918	23,033	22,367	44
Police & Fire	66,806	63,033	54,919	51,903	46,689	99
Other Public Safety	-	-	-	-	-	-
Roads	52,478	44,584	50,095	108,849	36,719	207
Other Public Works	78,296	70,480	227,382	108,875	89,448	207
Health & Welfare	-	-	-	-	-	-
Community/Econ. Development	6,750	2,405	7,058	1,056	2,031	2
Recreation & Culture	1,699	1,467	920	1,705	2,015	3
Capital Outlay	-	-	-	-	5,275	-
Debt Service	-	-	-	-	-	-
Other Expenditures	22,092	23,677	9,011	28,899	20,215	55
Total Expenditures	245,484	229,382	367,303	324,320	224,759	617
Surplus (Shortfall)	60,040	(2,159)	(146,380)	(99,877)	12,215	(190)

CITIZENS' GUIDE TO LOCAL UNIT FINANCES - Bancroft - Shiawassee

Per capita in
2014

2011

2012

2013

2014

2015

Financial Position

All governmental funds

Nonspendable	110,611	-	3,784	3,693	3,781	7
Restricted	-	-	120,956	65,095	88,845	124
Committed	64,649	117,915	-	-	-	-
Assigned	-	-	-	-	-	-
Unassigned	-	55,185	34,810	(9,114)	(20,737)	(17)
Total Fund Balance	175,260	173,100	159,550	59,674	71,889	113

Liabilities not counted on a modified-accrual basis

Pensions

Date of actuarial valuation:

Assets						
Actuarial Liability						
Unfunded (Overfunded)						
Percent funded	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	

OPEB

Date of actuarial valuation:

Assets						
Actuarial Liability						
Unfunded						
Percent funded	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	

Sum of All Pension & OPEB Plans

Assets	-	-	-	-	-	-
Actuarial Liability	-	-	-	-	-	-
Unfunded	-	-	-	-	-	-
Percent funded	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	

CITIZENS' GUIDE TO LOCAL UNIT FINANCES - Bancroft - Shiawassee

	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>Per capita int</u> <u>2014</u>
Debt:						
Bonds & Contracts Payable					2,356,233	
Capital Leases					-	
Other Contractual Debt					-	
Structured Debt	-	-	-	-	2,356,233	-
Employee Compensated Absences					-	-
Landfill Closure & Postclosure Care					-	-
Uninsured Losses					-	-
Other Claims & Contingencies					-	-
Total Long Term Debt (Excl. Pension & RHC)	-	-	-	-	2,356,233	-

Population information	538	531	529	526	529
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Contact information

Contact Name: Christopher S. Johnson
Contact Phone Number: 989 634 5375

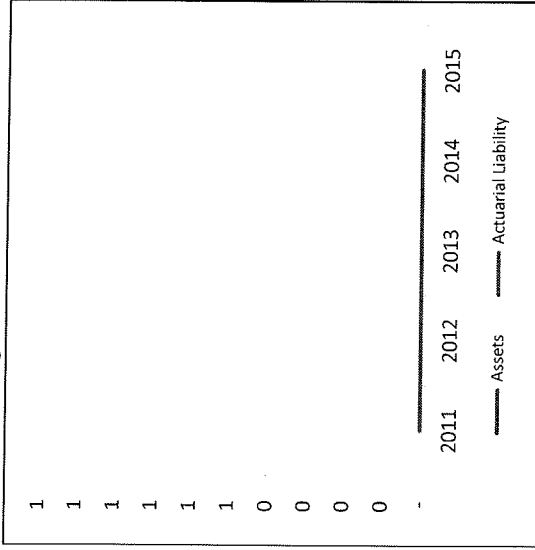
2015

113
5
-
216
-
2
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88
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169
-
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4
10
-
38
425
23

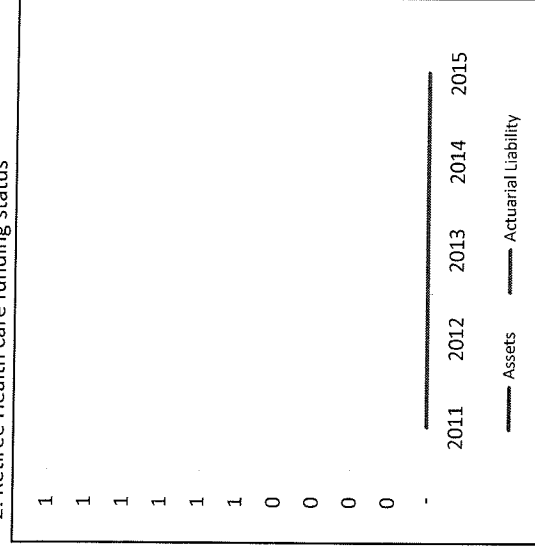
<u>2015</u>
4,454
-
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4,454

CITIZENS' GUIDE TO LOCAL UNIT FINANCES - Bancroft - Shiawassee

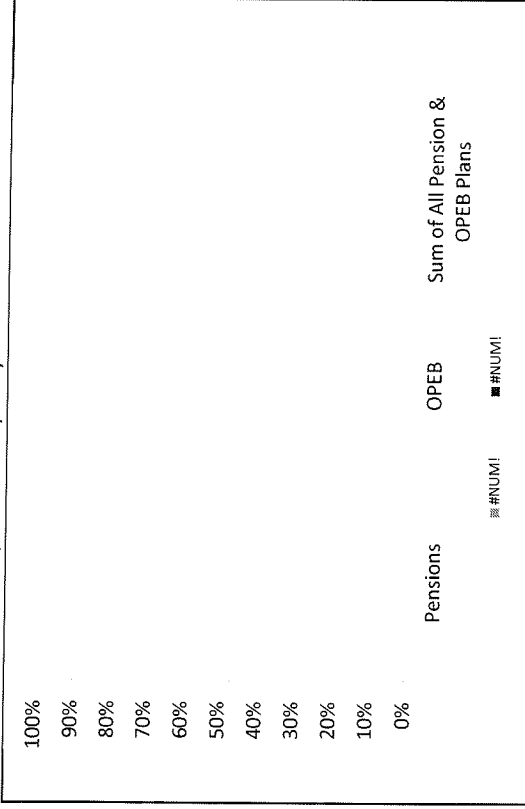
1. Pension funding status



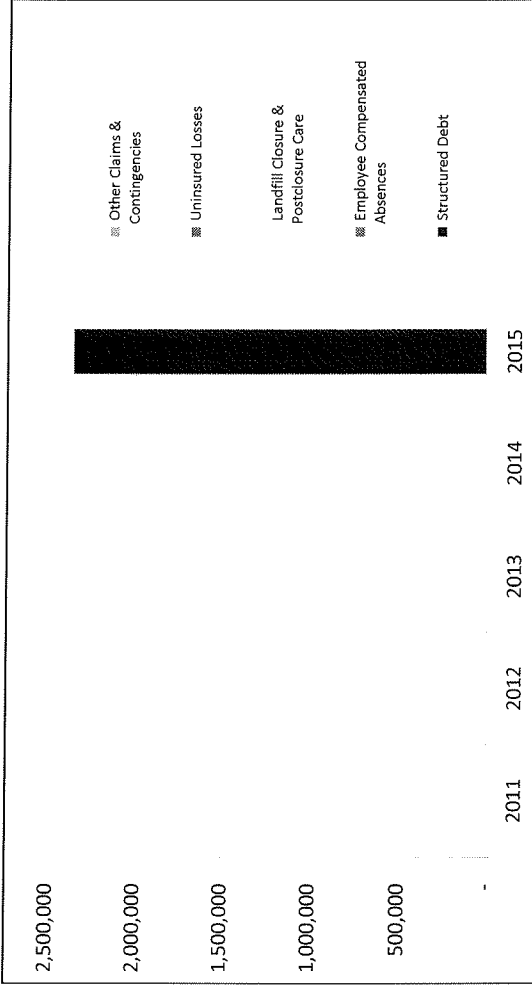
2. Retiree Health care funding status



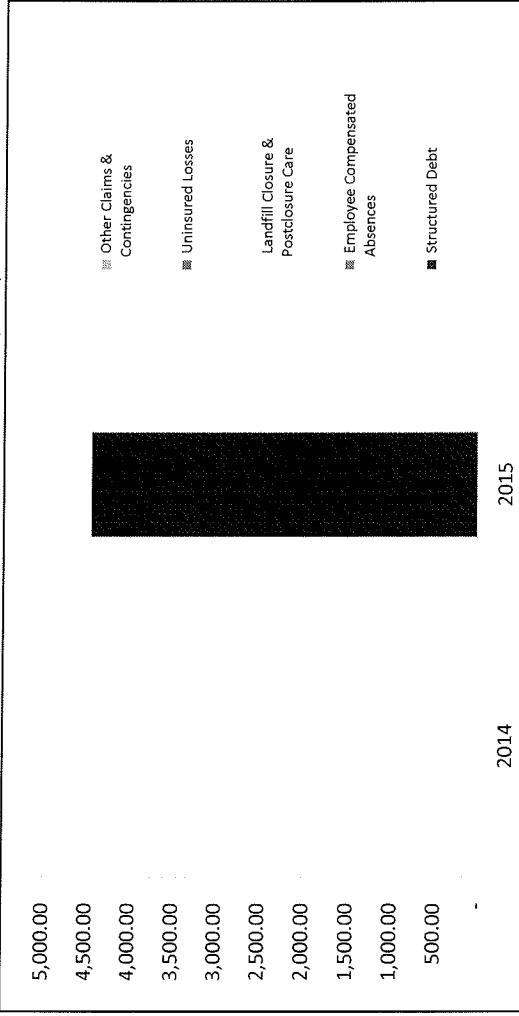
3. Percent funded - compared to the prior year



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 Christopher S. Johnson at 989 634 5375.

F-65 line	Description	Aggregation	2011	2012	2013	2014
	All Governmental Funds (col. A & b)					
	REVENUES					
101	Property taxes	Taxes				
102	Tax reverted property	Taxes	79,895	71,446	62,669	59,984
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	-	-	-	-
109	Non-business licenses & permits	Licenses & Permits	165	1,250	-	1,005
110	Federal govt. grants - general government	Federal Government	-	955	6,970	-
111	Federal govt. grants - public safety	Federal Government	68,256	-	-	-
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	56,645	52,214	52,013	53,453
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	502	114	-	-
127	State pass-thru of act 51(Streets)	State Government	51,656	51,813	51,671	52,775
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>
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	-	-	-	-
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	-	-	50	-
150	Statutory court fees & charges	Charges for Services	-	-	-	111
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	16,469	14,410	-	-
158	Parks and recreation fees	Charges for Services	-	-	-	-
159	Parking fees	Charges for Services	-	-	-	-
160	All other fees	Charges for Services	-	-	-	-
161	Fines, penalties & forfeits	Fines & Forfeitures	-	-	-	1,000
162	Interest & dividends	Interest & Rents	101	196	138	225
163	Rents & royalties	Interest & Rents	950	3,570	1,525	65
164	Misc. other revenue	Other Revenues	7,763	7,313	6,494	-
165	Special assessments	Other Revenues	14,152	14,152	30,382	5,584
166	Sale of fixed assets	Other Revenues	-	-	-	30,375

CITIZEN'S GUIDE TO LOCAL UNIT FINANCES

F-65 line	Description	Aggregation	2011	2012	2013	2014
167	Contributions	Other Revenues	-	-	-	-
168	Ambulance services	Other Revenues	-	-	-	-
169	Other refunds & rebates	Other Revenues	-	-	-	-
170	Debt issuance	Other Revenues	-	-	-	1,485
171	Extraordinary/ Special items	Other Revenues	-	-	-	-
172	Interfund transfers In	Other Revenues	8,970	9,790	9,011	18,381
	EXPENDITURES					
201	Legislative	General Government	8,202	6,826	7,476	7,592
202	Judicial	General Government	-	-	-	-
203	Chief executive	General Government	152	1,596	1,464	2,498
204	Treasurer	General Government	1,366	2,309	1,695	3,082
205	Assessing	General Government	-	-	-	-
206	Clerk	General Government	900	1,596	1,464	2,498
207	Elections	General Government	-	-	-	-
208	Finance	General Government	-	7,223	-	-
209	Building & grounds	General Government	2,462	4,186	2,027	2,970
210	All other gen gov.	General government	4,281	-	3,792	4,393
211	Police	Police & Fire	66,806	63,033	54,919	51,903
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	47,068	42,825	67,362	77,400
219	Roads & bridges	Roads	52,478	44,584	50,095	108,849
220	Trash disposal & landfilling	Other Public Works	31,228	27,655	28,586	31,475
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	-	-	131,434	-
226	Other public works	Other Public Works	-	-	-	-
227	Health dept.	Health & Welfare	-	-	-	-
228	Alcoholism & substance abuse	Health & Welfare	-	-	-	-

F-65 line	Description	Aggregation	2011	2012	2013	2014
229	Hospital	Health & Welfare	-	-	-	-
230	Medical examiner	Health & Welfare	-	-	-	-
231	Mental health	Health & Welfare	-	-	-	-
232	Ambulance	Health & Welfare	-	-	-	-
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	6,750	-	7,058	-
240	Economic development	Community/Econ. Development	-	2,405	-	-
241	Other community development	Community/Econ. Development	-	-	-	1,056
242	Parks & recreation	Recreation & Culture	1,699	1,467	920	1,705
243	Library	Recreation & Culture	-	-	-	-
244	Other cultural activities	Recreation & Culture	-	-	-	-
245	Fringe benefits not directly allocated to departments	Other Expenditures	13,122	13,887	-	10,518
246	Capital outlay	Capital Outlay	-	-	-	-
247	Debt service	Debt Service	-	-	-	-
248	Interfund transfers out	Other Expenditures	8,970	9,790	9,011	18,381
249	Extraordinary/ Special items	Other Expenditures	-	-	-	-
	FUND BALANCE					
531	Nonspendable	Nonspendable	110,611	-	3,784	3,693
532	Restricted	Restricted	-	-	120,956	65,095
533	Committed	Committed	64,649	117,915	-	-
534	Assigned	Assigned		-	-	-
535	Unassigned	Unassigned		55,185	34,810	(9,114)

<u>F-65 line</u>	<u>Description</u>	<u>Aggregation</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
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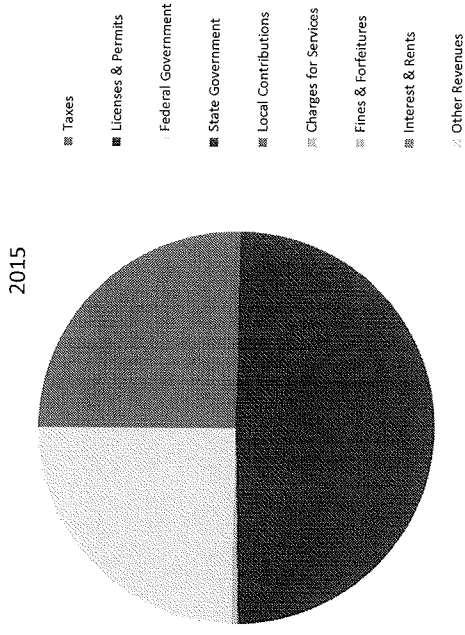
2015
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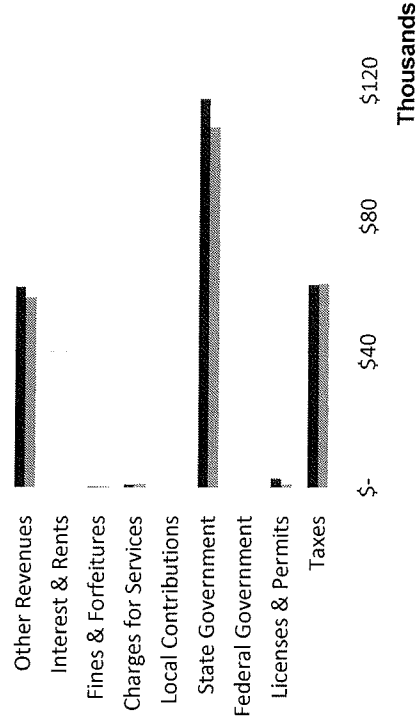
2015

CITIZENS' GUIDE TO LOCAL UNIT FINANCES - Bancroft - Shiawassee

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



3. Revenue sources - compared to the prior year



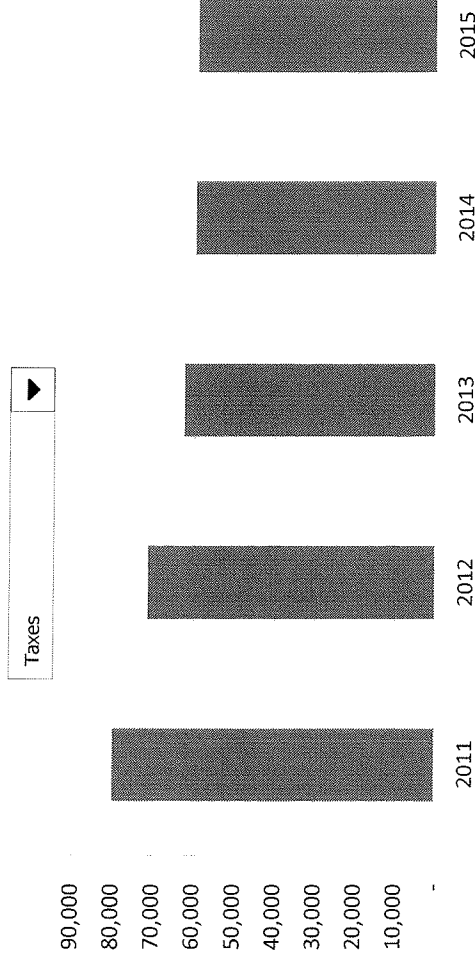
Commentary:

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2. Compared to the prior year

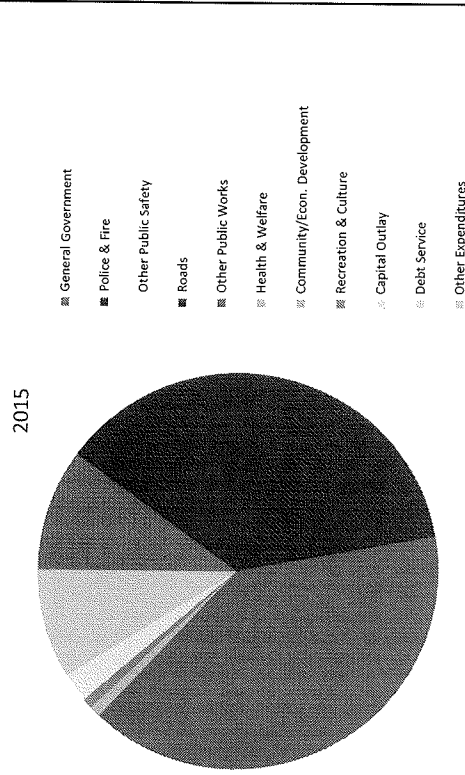
	2014		2015		Change
Taxes	\$	59,984	\$	59,701	-0.47%
Licenses & Permits	\$	1,005	\$	2,677	166.37%
Federal Government	\$	-	\$	-	N/A
State Government	\$	106,228	\$	114,471	7.76%
Local Contributions	\$	-	\$	-	N/A
Charges for Services	\$	1,111	\$	885	-20.34%
Fines & Forfeitures	\$	225	\$	250	11.11%
Interest & Rents	\$	65	\$	47	-27.69%
Other Revenues	\$	55,825	\$	58,943	5.59%
Total Revenues	\$	224,443	\$	236,974	5.58%

4. Historical trends of individual sources

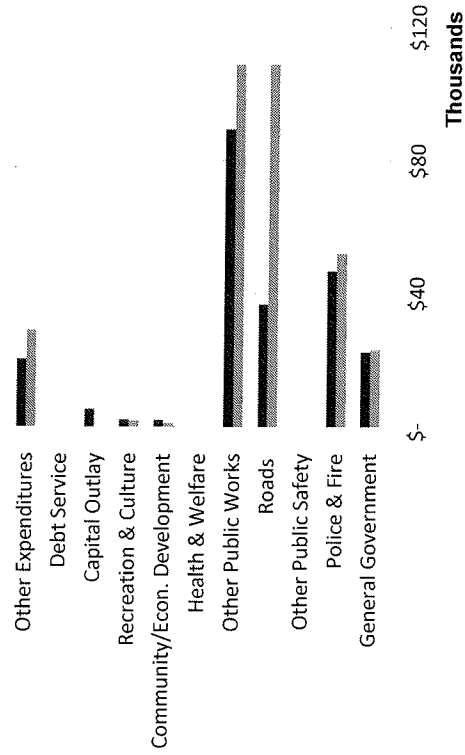


CITIZENS' GUIDE TO LOCAL UNIT FINANCES - Bancroft - Shiawassee

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



3. Spending - compared to the prior year



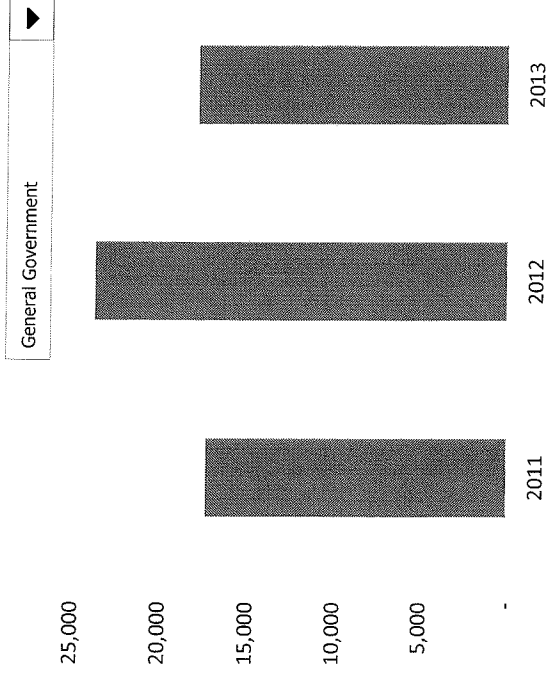
Commentary:

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2. Compared to the prior year

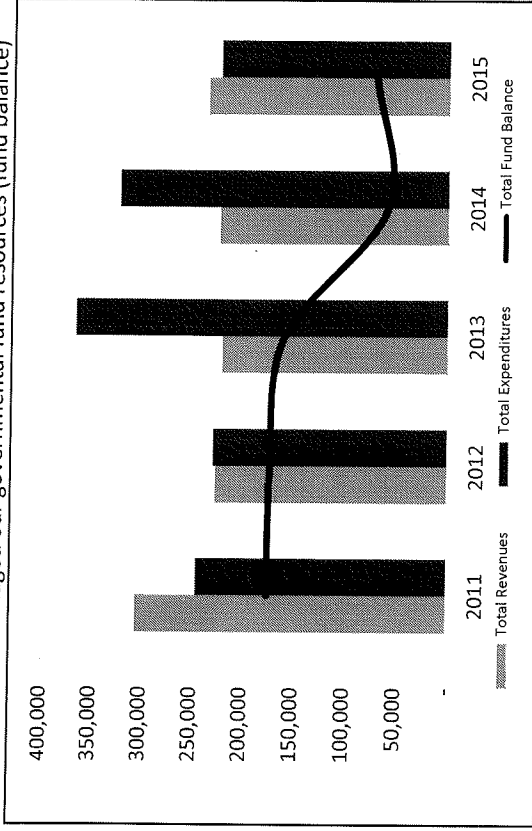
	2014		2015		Change
General Government	\$	23,033	\$	22,367	-2.89%
Police & Fire	\$	51,903	\$	46,689	-10.05%
Other Public Safety	\$	-	\$	-	N/A
Roads	\$	108,849	\$	36,719	-66.27%
Other Public Works	\$	108,875	\$	89,448	-17.84%
Health & Welfare	\$	-	\$	-	N/A
Community/Econ. Development	\$	1,056	\$	2,031	92.33%
Recreation & Culture	\$	1,705	\$	2,015	18.18%
Capital Outlay	\$	-	\$	5,275	N/A
Debt Service	\$	-	\$	-	N/A
Other Expenditures	\$	28,899	\$	20,215	-30.05%
Total Expenditures	\$	324,320	\$	224,759	-30.70%

4. Historical trends of individual departments:

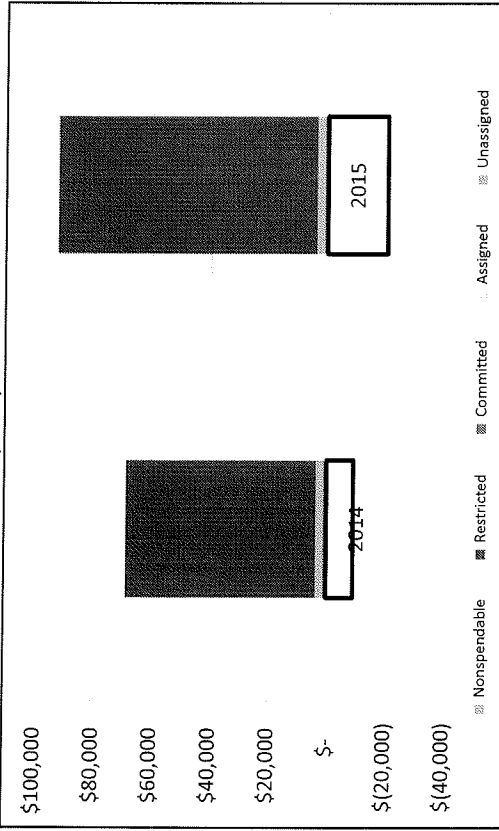


CITIZENS' GUIDE TO LOCAL UNIT FINANCES - Bancroft - Shiawassee

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



3. Fund balance - compared to the prior year



Commentary:

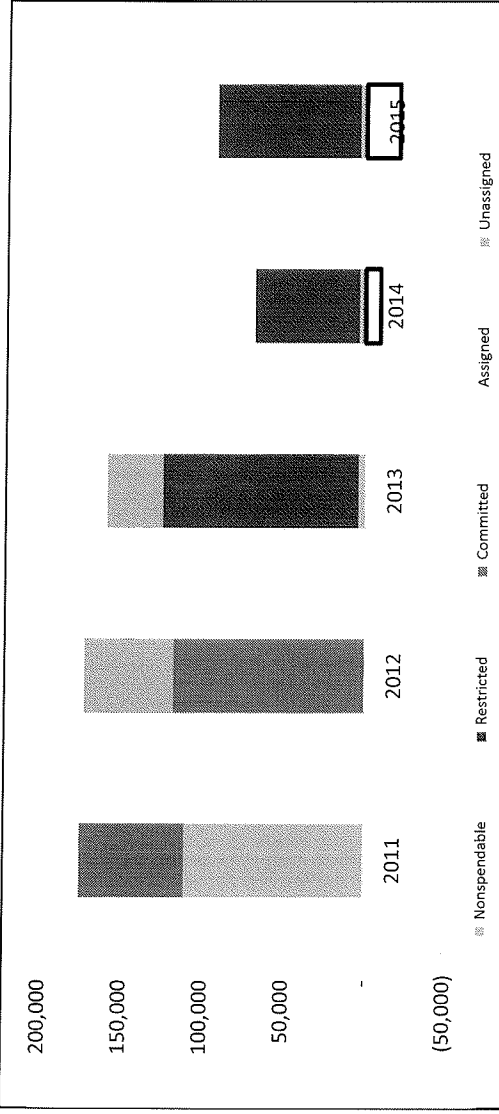
For more information on our unit's finances, contact Christopher S. Johnson at 989 634 5375.

2. Compared to the prior year

	2014		2015		Change
Revenues	\$	224,443	\$	236,974	5.58%
Expenditures	\$	324,320	\$	224,759	-30.70%
Surplus (Shortfall)	\$	(99,877)	\$	12,215	-112.23%

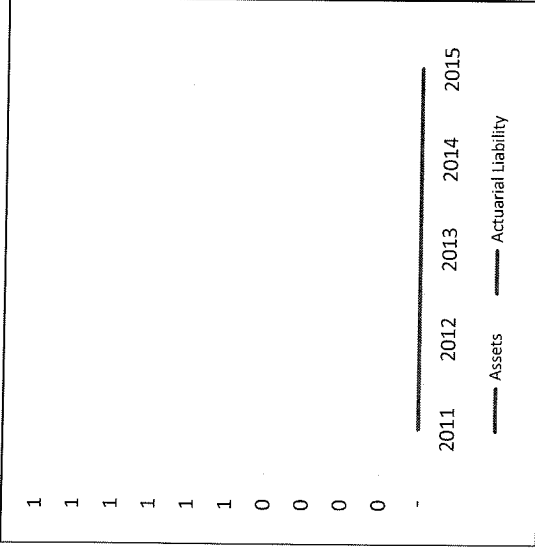
Fund balance, by component:					
	2014		2015		Change
Nonspendable	\$	3,693	\$	3,781	2.38%
Restricted	\$	65,095	\$	88,845	36.49%
Committed	\$	-	\$	-	N/A
Assigned	\$	-	\$	-	N/A
Unassigned	\$	(9,114)	\$	(20,737)	127.53%
Total Fund Balance	\$	59,674	\$	71,889	20.47%

4. Historical trends of individual components

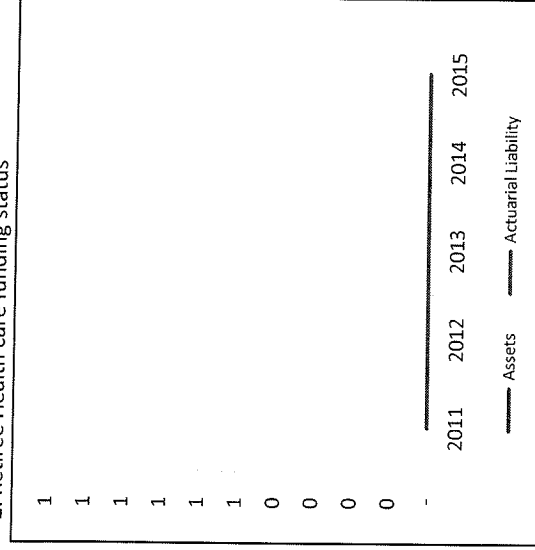


CITIZENS' GUIDE TO LOCAL UNIT FINANCES - Bancroft - Shiawassee

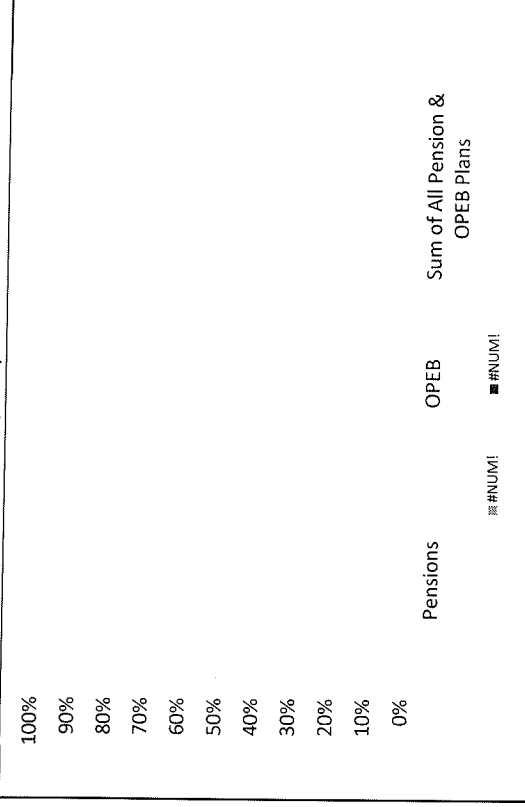
1. Pension funding status



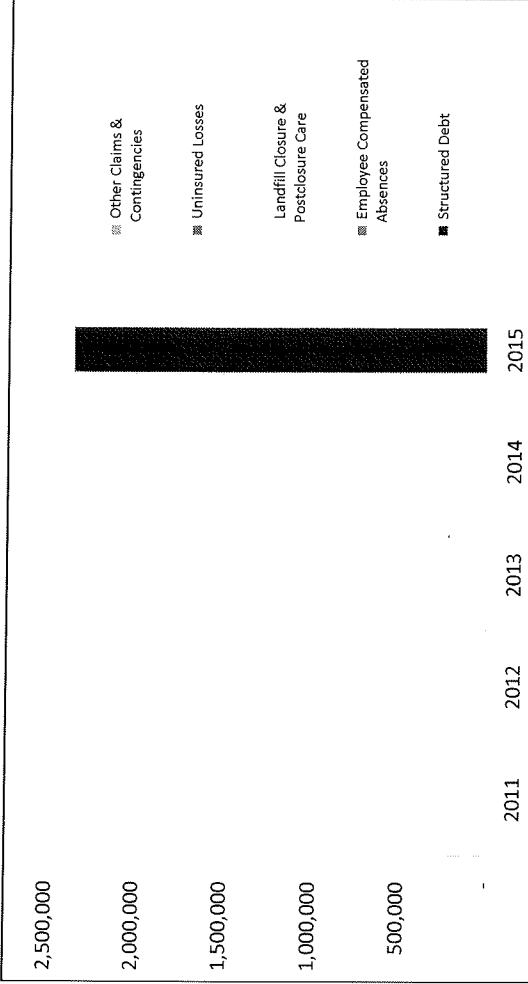
2. Retiree Health care funding status



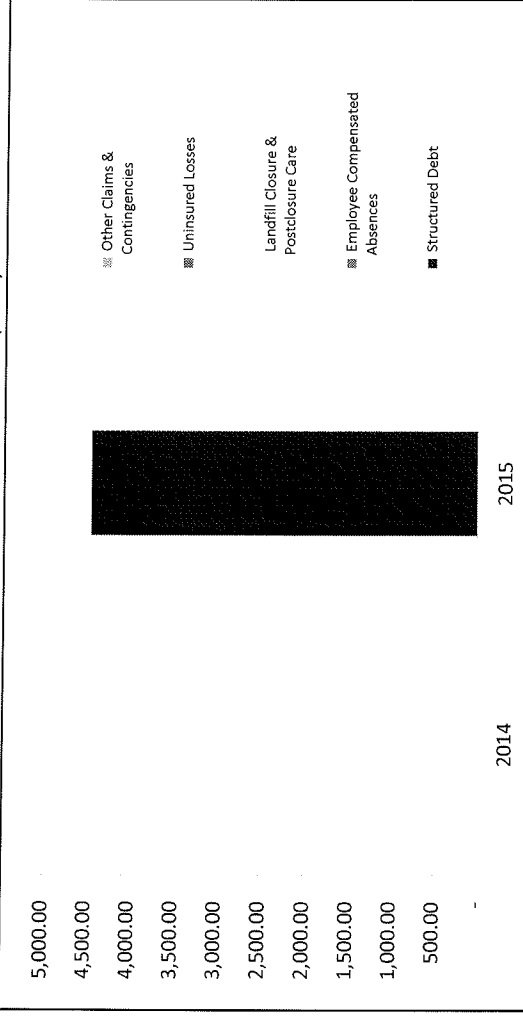
3. Percent funded - compared to the prior year



4. Long Term Debt obligations:



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



Commentary:

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