

To: Mayor Pat Humphrey and the Clare City Commission
From: Steven J. Kingsbury, MBA, CPFA, MiCPT
Treasurer, Finance Director and
Director of Information Technology
Date: September 1, 2016
Reference: Treasurer's Report for September 6, 2016

Summer 2016 Property Collection: As of August 31, 2016 \$2,272,494.36 or 87.8% of the summer 2016 property tax roll of \$2,589,425.02 has been. Though still very early in the tax collection year this is a fairly substantial rate of payment.

Revenue Sharing: Enclosed for the City Commission's reference and use you will find a historical graph and two tables presenting the State Revenue Sharing Disbursements that the City of Clare has received over the past nineteen fiscal years.

As presented with the enclosed graph and table total constitutional revenue sharing has increased \$36,982 or 18.46% over the past six fiscal years after declining for two consecutive years at the beginning of the Great Recession. Conversely discretionary revenue sharing that is controlled by the state legislature and governor has declined \$49,350 or 41.02% over the past eight fiscal years with only a very marginal recovery during the past two years.

City of Clare
Summer 2016 Real and Personal Property Taxes Paid
Totals For All Taxing Authorities
Prepared as of August 31, 2016

<u>Ad Valorem Parcels</u>	<u>Total Taxes</u>	<u>Paid</u>	<u>Due</u>
Real Property	\$ 2,295,168.15	\$ 1,987,486.89	\$ 307,681.26
Personal Property	234,023.37	225,044.77	8,978.60
Exempt (Sp Assessments)	683.23	683.23	-
Leased	27,359.08	27,088.28	270.80
TOTAL	\$ 2,557,233.83	\$ 2,240,303.17	\$ 316,930.66

<u>IFT Parcels</u>			
Real Property	\$ 6,241.89	6,241.89	\$ -
Personal Property	25,949.30	25,949.30	-
TOTAL	\$ 32,191.19	\$ 32,191.19	\$ -

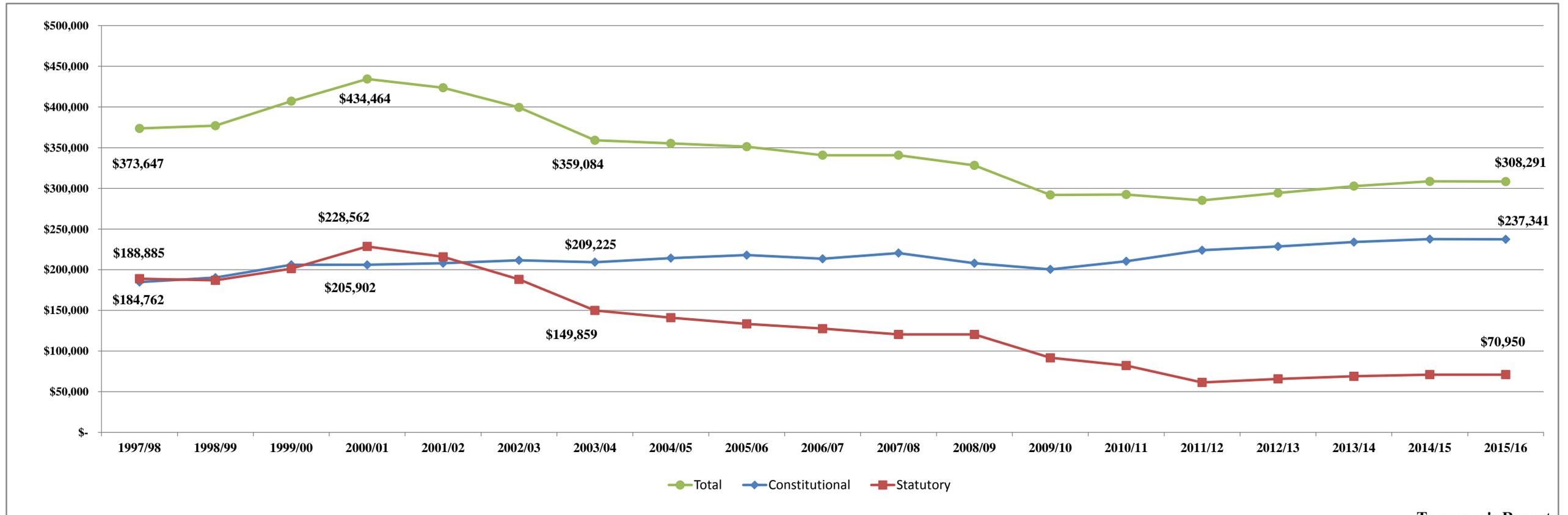
City of Clare Total Tax Billing (Ad Valorem and IFT Parcels)	<u>\$ 2,589,425.02</u>	<u>\$ 2,272,494.36</u>	<u>\$ 316,930.66</u>
		87.76%	12.24%

Prior year paid/unpaid percentages

2015	94.63%	5.37%
2014	93.87%	6.13%
2013	93.33%	6.67%
2012	92.66%	7.34%
2011	92.93%	7.07%
2010	94.23%	5.77%
2009	94.02%	5.98%
2008	92.17%	7.83%
2007	90.46%	9.54%

**City of Clare
State Revenue Sharing
As of the City's Fiscal Year**

	1997 - 1998	1998 - 1999	1999 - 2000	2000 - 2001	2001 - 2002	2002 - 2003	2003 - 2004	2004 - 2005	2005 - 2006	2006 - 2007	2007 - 2008	2008 - 2009	2009 - 2010	2010 - 2011	2011 - 2012	2012 - 2013	2013 - 2014	2014 - 2015	2015 - 2016
Total																			
Clare County	370,930	374,335	404,281	430,617	419,901	395,876	355,795	351,917	348,001	337,638	337,638	325,230	289,260	289,260	281,831	290,775	299,219	304,939	304,714
Isabella County	2,717	2,718	2,935	3,847	3,821	3,659	3,289	3,253	3,217	3,121	3,121	2,992	2,661	3,170	3,374	3,445	3,527	3,581	3,577
	373,647	377,053	407,216	434,464	423,722	399,535	359,084	355,170	351,218	340,759	340,759	328,222	291,921	292,430	285,205	294,220	302,746	308,520	308,291
Constitutional																			
Clare County	183,242	188,608	204,243	203,761	205,838	209,322	207,048	211,989	215,597	211,119	218,167	205,759	198,276	207,185	220,526	225,093	230,372	233,989	233,764
Isabella County	1,520	1,565	1,696	2,141	2,163	2,200	2,177	2,228	2,265	2,219	2,292	2,163	2,083	3,170	3,374	3,445	3,527	3,581	3,577
	184,762	190,173	205,939	205,902	208,001	211,522	209,225	214,217	217,862	213,338	220,459	207,922	200,359	210,355	223,900	228,538	233,899	237,570	237,341
Statutory																			
Clare County	187,688	185,727	200,038	226,856	214,063	186,554	148,747	139,928	132,404	126,519	119,471	119,471	90,984	82,075	61,305	65,682	68,847	70,950	70,950
Isabella County	1,197	1,153	1,239	1,706	1,658	1,459	1,112	1,025	952	902	829	829	578	0	0	0	0	0	0
	188,885	186,880	201,277	228,562	215,721	188,013	149,859	140,953	133,356	127,421	120,300	120,300	91,562	82,075	61,305	65,682	68,847	70,950	70,950



**City of Clare
State Revenue Sharing
Payments Received**

Calendar Year Receipts	Constitutional		Statutory/EVIP		Total
	Amount	Percent	Amount	Percent	
2007	218,302.00	63.9%	123,496.00	36.1%	341,798.00
2008	219,556.00	64.3%	121,772.00	35.7%	341,328.00
2009	197,229.00	67.4%	95,343.00	32.6%	292,572.00
2010	205,834.00	69.8%	88,877.00	30.2%	294,711.00
2011	218,089.00	77.4%	63,791.00	22.6%	281,880.00
2012	227,351.00	78.2%	63,501.00	21.8%	290,852.00
2013	231,793.00	77.5%	67,264.00	22.5%	299,057.00
2014	238,227.00	77.3%	69,899.00	22.7%	308,126.00
2015	234,285.00	76.8%	70,950.00	23.2%	305,235.00
2016 (3 of 6 Pmts Received)	114,921.00	76.4%	35,475.00	23.6%	150,396.00

City Fiscal Year Receipts	Constitutional		Statutory/EVIP		Total
	Amount	Percent	Amount	Percent	
July - June					
FY2008/09	207,922.00	63.3%	120,300.00	36.7%	328,222.00
FY2009/10	201,551.00	69.0%	90,370.00	31.0%	291,921.00
FY2010/11	210,355.00	71.9%	82,075.00	28.1%	292,430.00
FY2011/12	223,900.00	78.5%	61,305.00	21.5%	285,205.00
FY2012/13	228,538.00	77.7%	65,682.00	22.3%	294,220.00
FY2013/14	233,899.00	77.3%	68,847.00	22.7%	302,746.00
FY2014/15	237,570.00	77.0%	70,950.00	23.0%	308,520.00
FY2015/16	237,341.00	77.0%	70,950.00	23.0%	308,291.00

Bi-Monthly Receipts

Distribution Months Included	Constitutional		Statutory/EVIP		Total
	Amount	Percent	Amount	Percent	
January and February 2007	35,440.00	77.8%	10,085.00	22.2%	45,525.00
January and February 2008	34,091.00	77.7%	9,797.00	22.3%	43,888.00
January and February 2009	28,412.00	73.8%	10,064.00	26.2%	38,476.00
January and February 2010	29,899.00	72.7%	11,231.00	27.3%	41,130.00
January and February 2011	32,535.00	84.4%	5,999.00	15.6%	38,534.00
January and February 2012	35,847.00	77.8%	10,215.00	22.2%	46,062.00
January and February 2013	34,965.00	76.2%	10,947.00	23.8%	45,912.00
January and February 2014	33,736.00	74.6%	11,475.00	25.4%	45,211.00
January and February 2015	35,835.00	75.2%	11,825.00	24.8%	47,660.00
January and February 2016	36,098.00	75.3%	11,825.00	24.7%	47,923.00

**City of Clare
State Revenue Sharing
Payments Received**

Bi-Monthly Receipts - Continued

Distribution Months Included	Constitutional		Statutory/EVIP		Total
	Amount	Percent	Amount	Percent	
March and April 2007	34,047.00	73.6%	12,219.00	26.4%	46,266.00
March and April 2008	34,297.00	80.4%	8,351.00	19.6%	42,648.00
March and April 2009	33,708.00	70.7%	13,943.00	29.3%	47,651.00
March and April 2010	34,363.00	80.2%	8,485.00	19.8%	42,848.00
March and April 2011 *	32,618.00	79.1%	8,595.00	20.9%	41,213.00
March and April 2012	36,308.00	78.0%	10,215.00	22.0%	46,523.00
March and April 2013	36,800.00	77.1%	10,947.00	22.9%	47,747.00
March and April 2014	38,738.00	77.1%	11,474.00	22.9%	50,212.00
March and April 2015	36,780.00	75.7%	11,825.00	24.3%	48,605.00
March and April 2016	37,605.00	76.1%	11,825.00	23.9%	49,430.00
May and June 2007	34,565.00	55.9%	27,285.00	44.1%	61,850.00
May and June 2008	37,821.00	57.2%	28,245.00	42.8%	66,066.00
May and June 2009	32,455.00	60.8%	20,914.00	39.2%	53,369.00
May and June 2010	34,635.00	63.1%	20,232.00	36.9%	54,867.00
May and June 2011 *	38,265.00	67.3%	18,552.00	32.7%	56,817.00
May and June 2012	37,074.00	78.4%	10,230.00	21.6%	47,304.00
May and June 2013	38,651.00	77.9%	10,947.00	22.1%	49,598.00
May and June 2014	40,048.00	77.7%	11,475.00	22.3%	51,523.00
May and June 2015	39,250.00	76.8%	11,825.00	23.2%	51,075.00
May and June 2016	41,218.00	77.7%	11,825.00	22.3%	53,043.00
July and August 2007	39,483.00	59.0%	27,472.00	41.0%	66,955.00
July and August 2008	37,481.00	57.8%	27,327.00	42.2%	64,808.00
July and August 2009	34,387.00	66.3%	17,443.00	33.7%	51,830.00
July and August 2010	36,022.00	64.8%	19,578.00	35.2%	55,600.00
July and August 2011 *	38,837.00	79.2%	10,215.00	20.8%	49,052.00
July and August 2012	40,538.00	78.7%	10,947.00	21.3%	51,485.00
July and August 2013	41,416.00	78.3%	11,474.00	21.7%	52,890.00
July and August 2014	42,273.00	78.1%	11,825.00	21.9%	54,098.00
July and August 2015	41,414.00	77.8%	11,825.00	22.2%	53,239.00
September and October 2006	36,906.00	59.0%	25,676.00	41.0%	62,582.00
September and October 2007	36,661.00	60.3%	24,091.00	39.7%	60,752.00
September and October 2008	39,250.00	61.8%	24,221.00	38.2%	63,471.00
September and October 2009	32,655.00	61.6%	20,352.00	38.4%	53,007.00
September and October 2010	32,939.00	65.5%	17,353.00	34.5%	50,292.00
September and October 2011	38,087.00	78.9%	10,215.00	21.1%	48,302.00
September and October 2012	38,310.00	77.8%	10,947.00	22.2%	49,257.00
September and October 2013	40,917.00	78.1%	11,475.00	21.9%	52,392.00
September and October 2014	42,830.00	78.4%	11,825.00	21.6%	54,655.00
September and October 2015	41,607.00	77.9%	11,825.00	22.1%	53,432.00

**City of Clare
State Revenue Sharing
Payments Received**

Bi-Monthly Receipts - Continued

Distribution Months Included	Constitutional		Statutory/EVIP		Total
	Amount	Percent	Amount	Percent	
November and December 2006	34,593.00	59.3%	23,747.00	40.7%	58,340.00
November and December 2007	38,106.00	63.0%	22,344.00	37.0%	60,450.00
November and December 2008	36,616.00	60.6%	23,831.00	39.4%	60,447.00
November and December 2009	35,612.00	73.8%	12,627.00	26.2%	48,239.00
November and December 2010	37,976.00	76.0%	11,998.00	24.0%	49,974.00
November and December 2011	37,747.00	78.7%	10,215.00	21.3%	47,962.00
November and December 2012	39,274.00	78.2%	10,947.00	21.8%	50,221.00
November and December 2013	39,044.00	77.3%	11,474.00	22.7%	50,518.00
November and December 2014	40,602.00	77.4%	11,825.00	22.6%	52,427.00
November and December 2015	39,399.00	76.9%	11,825.00	23.1%	51,224.00
	\$ 2,177,086.00	71.9%	\$ 849,791.00	28.1%	\$ 3,026,877.00

Footnotes:

The March/April 2011 payment includes a one-time adjustment of (\$1,689.00) to account for the 2010 Census changes.

The May/June 2011 payment includes an adjustment for the 2010 Census of \$3.

The July/August 2011 discretionary payment is based upon the new EVIP distribution (formerly referred to as Statutory).

City of Clare
State Revenue Sharing
Disbursements Received December 2006 through August 2016

Distribution Date / Months Included	Constitutional		Statutory		Total
	Amount	Percent	Amount	Percent	
August 31, 2016 May and June 2016	\$ 41,218.00	77.7%	\$ 11,825.00	22.3%	\$ 53,043.00
June 30, 2016 March and April 2016	37,605.00	76.1%	11,825.00	23.9%	49,430.00
April 29, 2016 January and February 2016	36,098.00	75.3%	11,825.00	24.7%	47,923.00
February 29, 2016 November and December 2015	39,399.00	76.9%	11,825.00	23.1%	51,224.00
December 30, 2015 September and October 2015	41,607.00	77.9%	11,825.00	22.1%	53,432.00
October 30, 2015 July and August 2015	41,414.00	77.8%	11,825.00	22.2%	53,239.00
August 31, 2015 May and June 2015	39,250.00	76.8%	11,825.00	23.2%	51,075.00
June 30, 2015 March and April 2015	36,780.00	75.7%	11,825.00	24.3%	48,605.00
April 30, 2015 January and February 2015	35,835.00	75.2%	11,825.00	24.8%	47,660.00
February 27, 2015 November and December 2014	40,602.00	77.4%	11,825.00	22.6%	52,427.00
December 30, 2014 September and October 2014	42,830.00	78.4%	11,825.00	21.6%	54,655.00
October 31, 2014 July and August 2014	42,273.00	78.1%	11,825.00	21.9%	54,098.00
August 29, 2014 May and June 2014	40,048.00	77.7%	11,475.00	22.3%	51,523.00
June 30, 2014 March and April 2014	38,738.00	77.1%	11,474.00	22.9%	50,212.00
April 30, 2014 January and February 2014	33,736.00	74.6%	11,475.00	25.4%	45,211.00
February 28, 2014 November and December 2013	39,044.00	77.3%	11,474.00	22.7%	50,518.00
December 30, 2013 September and October 2013	41,416.00	78.3%	11,474.00	21.7%	52,890.00
October 31, 2013 July and August 2013	41,416.00	78.3%	11,474.00	21.7%	52,890.00

City of Clare
State Revenue Sharing
Disbursements Received December 2006 through August 2016

Distribution Date / Months Included	Constitutional		Statutory		Total
	Amount	Percent	Amount	Percent	
June 28, 2013 March and April 2013	36,800.00	77.1%	10,947.00	22.9%	47,747.00
April 30, 2013 January and February 2013	34,965.00	76.2%	10,947.00	23.8%	45,912.00
February 28, 2013 November and December 2012	39,274.00	78.2%	10,947.00	21.8%	50,221.00
December 31, 2012 July and August 2012	38,310.00	77.8%	10,947.00	22.2%	49,257.00
October 31, 2012 July and August 2012	40,538.00	78.7%	10,947.00	21.3%	51,485.00
August 31, 2012 May and June 2012	37,074.00	78.4%	10,230.00	21.6%	47,304.00
June 29, 2012 March and April 2012	36,308.00	78.0%	10,215.00	22.0%	46,523.00
April 30, 2012 January and February 2012	35,847.00	77.8%	10,215.00	22.2%	46,062.00
February 29, 2012 November and December 2011	37,747.00	78.7%	10,215.00	21.3%	47,962.00
December 29, 2011 and January 3, 2012 September and October 2011	38,087.00	78.9%	10,215.00	21.1%	48,302.00
October 31, 2011 and November 1, 2011 July and August 2011	38,837.00	79.2%	10,215.00	20.8%	49,052.00
August 31, 2011 May and June 2011	38,265.00	67.3%	18,552.00	32.7%	56,817.00
June 30, 2011 March and April 2011*	32,618.00	79.1%	8,595.00	20.9%	41,213.00
April 29, 2011 January and February 2011	32,535.00	84.4%	5,999.00	15.6%	38,534.00
February 28, 2011 November and December 2010	37,976.00	76.0%	11,998.00	24.0%	49,974.00
December 29, 2010 September and October 2010	32,939.00	65.5%	17,353.00	34.5%	50,292.00
October 29, 2010 July and August 2010	36,022.00	64.8%	19,578.00	35.2%	55,600.00
August 31, 2010 May and June 2010	34,635.00	63.1%	20,232.00	36.9%	54,867.00

City of Clare
State Revenue Sharing
Disbursements Received December 2006 through August 2016

Distribution Date / Months Included	Constitutional		Statutory		Total
	Amount	Percent	Amount	Percent	
June 30, 2010 March and April 2010	34,363.00	80.2%	8,485.00	19.8%	42,848.00
April 30, 2010 January and February 2010	29,899.00	72.7%	11,231.00	27.3%	41,130.00
February 26, 2010 November and December 2009	35,612.00	73.8%	12,627.00	26.2%	48,239.00
December 30, 2009 September and October 2009	32,655.00	61.6%	20,352.00	38.4%	53,007.00
October 31, 2009 July and August 2009	34,387.00	66.3%	17,443.00	33.7%	51,830.00
August 31, 2009 May and June 2009	32,455.00	60.8%	20,914.00	39.2%	53,369.00
June 30, 2009 March and April 2009	33,708.00	70.7%	13,943.00	29.3%	47,651.00
April 30, 2009 January and February 2009	28,412.00	73.8%	10,064.00	26.2%	38,476.00
February 27, 2009 November and December 2008	36,616.00	60.6%	23,831.00	39.4%	60,447.00
December 30, 2008 September and October 2008	39,250.00	61.8%	24,221.00	38.2%	63,471.00
October 31, 2008 July and August 2008	37,481.00	57.8%	27,327.00	42.2%	64,808.00
August 29, 2008 May and June 2008	37,821.00	57.2%	28,245.00	42.8%	66,066.00
June 30, 2008 March and April 2008	34,297.00	80.4%	8,351.00	19.6%	42,648.00
April 30, 2008 January and February 2008	34,091.00	77.7%	9,797.00	22.3%	43,888.00
February 29, 2008 November and December 2007	38,106.00	63.0%	22,344.00	37.0%	60,450.00
December 28, 2007 September and October 2007	36,661.00	60.3%	24,091.00	39.7%	60,752.00
October 31, 2007 and November 16, 2007 July and August 2007	39,483.00	59.0%	27,472.00	41.0%	66,955.00
August 31, 2007 May and June 2007	34,565.00	55.9%	27,285.00	44.1%	61,850.00

City of Clare
State Revenue Sharing
Disbursements Received December 2006 through August 2016

Distribution Date / Months Included	Constitutional		Statutory		Total
	Amount	Percent	Amount	Percent	
June 29, 2007 March and April 2007	34,047.00	73.6%	12,219.00	26.4%	46,266.00
April 30, 2007 January and February 2007	35,440.00	77.8%	10,085.00	22.2%	45,525.00
February 28, 2007 November and December 2006	34,593.00	59.3%	23,747.00	40.7%	58,340.00
December 29, 2006 September and October 2006	36,906.00	59.0%	25,676.00	41.0%	62,582.00
	\$ 2,138,934.00		\$ 838,843.00		\$ 2,977,777.00
	71.8%		28.2%		100.0%

* The March/April 2011 payment includes a one-time adjustment of (\$1,689.00) to account for the 2010 Census changes.