

CITIZENS' GUIDE TO LOCAL UNIT FINANCES - City of Brown City - Sanilac County

Per capita information

Date Input Page

Stmt. Of Rev & Exp - All governmental funds

Revenue

	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2009</u>	<u>2010</u>
Taxes	419,713	444,628	450,782	458,127	431,915	346	326
Licenses & permits	1,499	1,324	894	1,164	1,539	1	1
from State Govt.	298,117	264,500	258,154	260,344	237,748	196	179
Local contributions	-	-	-	-	-	-	-
Charges for services	52,501	92,251	108,609	50,401	93,617	38	71
Fines & forfeitures	-	-	-	-	-	-	-
Interest & rent	116,035	77,847	196,592	185,917	175,624	140	133
Other revenue	69,015	208,688	813,249	75,379	112,993	57	85
total revenue	956,880	1,089,238	1,828,280	1,031,332	1,053,436	778	795

Expenditures

General government	264,265	248,567	272,445	283,107	274,593	214	207
Police & fire	190,580	162,975	182,241	196,673	177,604	148	134
Other public safety	-	44,042	-	-	-	-	-
Roads	-	87,569	-	-	-	-	-
Other public works	264,484	209,602	274,372	284,027	276,092	214	208
Health & welfare	-	-	-	-	-	-	-
Community & economic development	-	-	-	-	-	-	-
Recreation & culture	45,093	34,166	37,391	50,022	33,008	38	25
Capital outlay	166,038	90,559	716,197	261,189	229,162	197	173
Debt service	-	-	20,825	59,418	66,311	45	50
Unallocated fringes & insurance	-	-	26,100	33,000	30,165	25	23
Net Interfund transfers	-	-	-	-	-	-	-
Extraordinary/ Special items	-	-	9,250	11,758	12,539	9	9
total expenditures	930,460	877,480	1,538,821	1,179,194	1,099,474	890	830
Surplus (shortfall)	26,420	211,758	289,459	(147,862)	(46,038)	(112)	(35)

Financial position - All governmental funds

Undesignated fund balance	478,522	607,996	886,003	882,669	1,033,598	666	780
Designated	6,194	-	-	-	109,426	-	83
Reserved	323,751	334,867	393,649	216,418	-	163	-
Total fund balance	808,467	942,863	1,279,652	1,099,087	1,143,024	830	863

Date Input Page

	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2009</u>	<u>2010</u>
Calculated - Unreserved fund balance	484,716	607,996	886,003	882,669	1,143,024	666	863

Liabilities not counted on a modified-accrual basis:

Pensions

Date of actuarial valuation:	<u>12/31/2005</u>	<u>12/31/2006</u>	<u>12/31/2007</u>	<u>12/31/2008</u>	<u>12/31/2009</u>		
Assets	-	-	-	-	-		
Actuarial Liability	-	-	-	-	-		
Unfunded (Overfunded)	-	-	-	-	-	-	-
Percent funded							

OPEB

Date of actuarial valuation:	<u>12/31/2005</u>	<u>12/31/2006</u>	<u>12/31/2007</u>	<u>12/31/2008</u>	<u>12/31/2009</u>		
Assets	9,000	9,000	9,000	9,000	10,000		
Actuarial Liability	19,247	19,785	17,351	17,532	16,784		
Unfunded	10,247	10,785	8,351	8,532	6,784	6	5
Percent funded	47%	45%	52%	51%	60%		

Sum of all pension & OPEB plans

Assets	9,000	9,000	9,000	9,000	10,000		
Actuarial Liability	19,247	19,785	17,351	17,532	16,784		
Unfunded	10,247	10,785	8,351	8,532	6,784	6	5
Percent funded	47%	45%	52%	51%	60%		

Debt:

Bonds & contracts payable	192,211	158,000	832,000	985,000	942,219		
Structured debt	192,211	158,000	832,000	985,000	942,219	743	711
Employee compensated absences	1,600	1,600	1,600	1,600	1,643	1	1
Uninsured losses	-	-	-	-	-	-	-
Other claims & contingencies	-	-	-	-	-	-	-
Total long term debt (excl. pension & RHC)	193,811	159,600	833,600	986,600	943,862	745	712

Population information

	1,298	1,272	1,252	1,224	1,325
--	-------	-------	-------	-------	-------

<u>F-65 line</u>	<u>Description</u>	<u>Aggregation</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>
All Governmental Funds (col. A & b)							
REVENUE							
101	Property taxes	Taxes	419,713	444,628	450,782	458,127	431,915
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	-	-	-	-	-
109	Non-business licenses & permits	Licenses & permits	1,499	1,324	894	1,164	1,539
110	Federal govt. grants - general govt	from Federal Govt.	-	-	-	-	-
111	Federal govt. grants - public safety	from Federal Govt.	-	-	-	-	-
112	Federal govt. grants - streets	from Federal Govt.	-	-	-	-	-
113	Federal govt. grants - sanitation	from Federal Govt.	-	-	-	-	-
114	Federal govt. grants - health	from Federal Govt.	-	-	-	-	-
115	Federal govt. grants - welfare	from Federal Govt.	-	-	-	-	-
116	Federal govt. grants - recreation	from Federal Govt.	-	-	-	-	-
117	Federal govt. grants - housing	from Federal Govt.	-	-	-	-	-
118	Federal govt. grants - water	from Federal Govt.	-	-	-	-	-
119	Federal govt. grants - electric	from Federal Govt.	-	-	-	-	-
120	Federal govt. grants - transit	from Federal Govt.	-	-	-	-	-
121	Federal govt. grants - other	from Federal Govt.	-	-	-	-	-
122	State revenue sharing	from State Govt.	160,463	159,202	156,367	156,788	134,226
123	State aid - general government	from State Govt.	-	-	-	-	-
124	State payment in lieu of taxes	from State Govt.	-	-	-	-	-
125	State swamp and land taxes	from State Govt.	-	-	-	-	-
126	State aid - public safety	from State Govt.	-	-	-	-	-
127	State pass-thru of act 51(Streets)	from State Govt.	105,367	105,298	101,787	103,556	103,522
128	State aid - streets & bridges	from State Govt.	-	-	-	-	-
129	State aid - sanitation	from State Govt.	-	-	-	-	-
130	State aid - health and/or hospitals	from State Govt.	-	-	-	-	-

131	State aid - welfare	from State Govt.	-	-	-	-	-
132	State aid - culture & recreation	from State Govt.	-	-	-	-	-
133	State aid - housing	from State Govt.	-	-	-	-	-
134	State aid - water	from State Govt.	-	-	-	-	-
135	State aid - electric	from State Govt.	-	-	-	-	-
136	State aid - transit	from State Govt.	-	-	-	-	-
137	State aid - other	from State Govt.	32,287	-	-	-	-
138	Local donations - general govt	Local contributions	-	-	-	-	-
139	Local donations - public safety	Local contributions	-	-	-	-	-
140	Local donations - streets	Local contributions	-	-	-	-	-
141	Local donations - sanitation	Local contributions	-	-	-	-	-
142	Local donations - health	Local contributions	-	-	-	-	-
143	Local donations - welfare	Local contributions	-	-	-	-	-
144	Local donations - recreation	Local contributions	-	-	-	-	-
145	Local donations - housingvelopment	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	Fines & forfeitures	-	-	-	-	-
150	Statutory court fees & charges	Fines & forfeitures	-	-	-	-	-
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	384,748	341,933	364,636	92,842	118,289
158	Parks and recreation fees	Charges for services	-	735	1,150	-	-
159	Parking fees	Charges for services	-	-	-	-	-
160	All other fees	Charges for services	-	-	-	-	-
161	Fines, penalties & forfeits	Fines & forfeitures	-	-	-	-	-
162	Interest & dividends	Interest & rent	24,937	67,713	75,049	40,460	31,127
163	Rents & royalties	Interest & rent	91,098	45,300	194,129	154,178	147,739
164	Misc. other revenue	Other revenue	69,015	208,688	113,249	75,379	83,993

165	Special assessments	Other revenue	-	-	-	-	-
166	Sale of fixed assets	Other revenue	-	-	-	-	-
167	Contributions	Other revenue	-	-	-	-	-
168	Ambulance services	Charges for services	-	-	-	-	-
169	Other refunds & rebates	Other revenue	-	-	700,000	-	-
170	Debt issuance	Other revenue	-	-	-	-	-
171	Extraordinary/ Special items	Other revenue	-	-	-	-	29,000
172	Interfund transfers In	Other revenue	-	-	-	-	-
173	Total revenue		1,289,127	1,374,821	2,158,043	1,082,494	1,081,350
EXPENDITURES							
201	Legislative	General government	41,797	60,013	25,445	25,727	17,493
203	Chief executive	General government	73,797	76,981	1,400	1,394	1,219
204	Treasurer	General government	13,273	17,864	15,485	13,485	14,100
205	Assessing	General government	9,000	8,822	9,552	9,320	9,549
206	Clerk	General government	90,487	87,949	90,060	95,594	91,990
207	Elections	General government	1,899	3,306	3,881	5,432	2,269
208	Finance	General government	-	557	-	-	-
209	Building & grounds	General government	34,012	31,053	31,867	39,086	39,141
210	All other gen gov.	General government	-	-	151,366	146,054	133,281
202	Judicial	General government	162,039	137,442	152,085	-	-
211	Police	Police & fire	28,541	25,533	30,156	164,144	147,772
212	Fire	Police & fire	-	-	-	32,529	29,832
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	-	44,042	48,636	-	-
218	DPW	Other public works	-	158,850	-	44,491	44,761
219	Roads & bridges	Roads	-	87,569	-	-	-
220	Trash disposal & landfilling	Other public works	-	-	-	-	-
221	Water or sewer	Other public works	-	197,209	150,734	190,972	149,902
222	Electricity	Other public works	-	-	-	-	-
223	Airports	Other public works	-	-	-	-	-
224	Public transportation	Other public works	-	-	-	-	231,331

225	Water or sewer	Other public works	-	-	-	-	-
226	Other public works	Other public works	596,731	97,676	255,152	239,536	-
227	Health dept.	Health & welfare	-	-	-	-	-
228	Alcoholism & substance abuse	Health & welfare	-	-	-	-	-
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 & economic develop	-	-	-	-	-
239	Planning & zoning	Community & economic develop	-	-	-	-	-
240	Economic development	Community & economic develop	-	-	-	-	-
241	Oher community development	Community & economic develop	-	-	-	-	-
242	Parks & recreation	Recreation & culture	45,093	34,166	37,391	50,022	33,008
243	Library	Recreation & culture	-	-	-	-	-
244	Other cultural activities	Recreation & culture	-	-	-	-	-
245	Fringe benefits not directly allocated to	Unallocated fringes & insurance	-	-	26,100	33,000	30,165
246	Capital outlay	Capital outlay	166,038	90,559	716,197	261,189	229,162
247	Debt service	Debt service	-	-	20,825	59,418	66,311
248	Interfund transfers out	Interfund transfers (net)	-	-	9,250	-	-
249	Extraordinary/ Special items	Extraordinary/ Special items	-	-	-	11,758	12,539
250	Total expenditures		1,262,707	1,159,591	1,775,582	1,423,151	1,283,825
FUND BALANCE							
531	- Reserved/ Restricted		-	-	-	-	-
532	- Designated		323,751	334,866	393,671	216,417	102,598
533	- Undesignated/ unreserved/ unrestricted		308,216	397,636	529,284	585,667	658,169
534	Total equity		631,967	732,502	922,955	802,084	760,767

Population information