

## **CITIZEN'S GUIDE TO LOCAL UNIT FINANCES**

Local Unit Name:

Brown City

Local Unit Code:

76-2010

44-2005

County

Sanilac

Lapeer

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Per capita information

2009

2010

2011

2012

2013

2014

2013

2014

### **Stmt. Of Rev & Exp - All governmental funds**

#### **Revenue**

Taxes	458,127	431,915	375,205	364,008	339,610	345,404	256	261
Licenses & permits	1,164	1,539	1,512	1,461	1,365	1,358	1	1
from State Govt.	260,245	237,748	234,840	235,245	231,571	239,690	175	181
Charges for services	106,691	105,142	84,763	94,697	99,673	102,048	75	77
Interest & rent	190,508	175,624	176,433	214,470	171,279	194,850	129	147
Other revenue	75,504	112,993	65,598	83,107	75,420	127,509	57	96
Net interfund transfers						35,000	-	26
Sale of debt or assets							-	-
total revenue	1,092,239	1,064,961	938,351	992,988	918,918	1,045,859	694	789

#### **Expenditures**

General government	283,107	274,593	281,423	309,444	300,325	319,346	227	241
Police & fire	196,673	177,604	179,627	185,866	188,927	207,493	143	157
Roads	117,868	88,728	83,922	77,177	83,920	89,612	63	68
Other public works	186,460	187,364	206,385	201,019	177,067	180,412	134	136
Recreation & culture	50,022	33,008	39,216	39,211	32,649	29,934	25	23
Capital outlay	261,189	229,162	76,027	114,658	60,735	141,566	46	107
Unallocated fringes & insur	44,757	30,165	41,050	56,736	41,987	41,593	32	31
Debt service	59,418	66,311	21,340	21,007	34,204	1,571	26	1
total expenditures	1,199,494	1,099,474	928,990	1,005,118	919,814	1,011,527	694	763
Surplus (shortfall)	(107,255)	(34,513)	9,361	(12,130)	(896)	34,332	(1)	26

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Local Unit Name: **Brown City**  
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### **Financial position - All governmental funds**

	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>Per capita information</u>	
							<u>2013</u>	<u>2014</u>
Nonspendable							-	-
Restricted					210,215	179,429	159	135
Committed					265,571	296,449	200	224
Assigned	223,204	109,425	152,302	421,225	35,105	29,896	26	23
Unassigned	962,495	1,007,117	889,736	611,943	525,187	553,524		418
Total fund balance	<u>1,185,699</u>	<u>1,116,542</u>	<u>1,042,038</u>	<u>1,033,168</u>	<u>1,036,078</u>	<u>1,059,298</u>	<u>782</u>	<u>799</u>

### **Liabilities not counted on a modified-accrual basis**

<b>Pensions</b>								
Date of actuarial valuation:	<u>12/31/2009</u>	<u>12/31/2010</u>	<u>12/31/2010</u>	<u>12/31/2010</u>	<u>12/31/2010</u>	<u>12/31/2010</u>		
Assets	-	-	-	-	-	-		
Actuarial Liability	-	-	-	-	-	-		
Unfunded (Overfunded)	-	-	-	-	-	-	-	-
Percent funded	100%	100%	100%	100%	100%	100%		
<b>OPEB</b>								
Date of actuarial valuation:	<u>12/31/2009</u>	<u>12/31/2010</u>	<u>12/31/2010</u>	<u>12/31/2010</u>	<u>12/31/2010</u>	<u>12/31/2010</u>		
Assets	9,000	10,000	12,200	50,000	50,000	50,000		
Actuarial Liability	17,532	16,784	16,784	16,784	16,784	16,784		
Unfunded	8,532	6,784	4,584	(33,216)	(33,216)	(33,216)	(25)	(25)
Percent funded	51%	60%	73%	298%	298%	298%		
<b>Sum of all pension &amp; OPEB plans</b>								
Assets	9,000	10,000	12,200	50,000	50,000	50,000		
Actuarial Liability	17,532	16,784	16,784	16,784	16,784	16,784		
Unfunded	8,532	6,784	4,584	(33,216)	(33,216)	(33,216)	(25)	(25)
Percent funded	51%	60%	73%	298%	298%	298%		

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Local Unit Name:	Brown City								
Local Unit Code:	76-2010	44-2005							
County	Sanilac	Lapeer					Per capita information		
<a href="#">Data Input Page</a>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2013</u>	<u>2014</u>	
Debt:									
Bonds & contracts payable	985,000	942,219	901,712	821,323	715,000	701,811			
Capital leases									
Other contractual debt									
Structured debt	985,000	942,219	901,712	821,323	715,000	701,811	540	530	
Employee compensated absences	1,600	1,643	1,600	1,600	1,600	1,600	1	1	
Landfill closure & postclosure care							-	-	
Uninsured losses							-	-	
Other claims & contingencies							-	-	
Total long term debt (excl. pensic	986,600	943,862	903,312	822,923	716,600	703,411	541	531	

### Population information

	1,224	1,325	1,325	1,325	1,325	1,325
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### Contact information

Contact Name:	Clint Holmes	City Manager
Contact Phone Number:	810 346 2325	