

**CITIZENS' GUIDE TO LOCAL UNIT FINANCES - West Branch - Ogemaw**

Per capita information

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**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	1,003,279	1,057,467	1,057,961	1,122,145	1,151,466	525	538
Licenses & permits	-	-	-	-	-	-	-
from Federal Govt.	280,624	262,020	634,789	288,628	23,726	135	11
from State Govt.	442,067	394,048	424,109	388,271	334,973	182	157
Local contributions	22,492	26,725	11,232	21,825	21,430	10	10
Charges for services	305,554	274,614	380,076	204,396	160,242	96	75
Fines & forfeitures	19,384	16,231	20,290	16,709	14,704	8	7
Interest & rent	242,302	274,483	296,492	139,244	47,010	65	22
Other revenue	558,643	343,153	781,345	1,050,694	237,260	491	111
total revenue	2,874,345	2,648,741	3,606,294	3,231,912	1,990,811	1,511	931

**Expenditures**

General government	467,423	486,950	515,656	534,167	544,538	250	255
Police & fire	414,328	410,798	451,872	467,757	474,265	219	222
Other public safety	7,637	8,134	8,705	8,996	9,026	4	4
Roads	90,193	94,547	121,364	171,027	96,822	80	45
Other public works	315,315	327,692	363,768	383,074	351,850	179	164
Health & welfare	18,766	23,432	26,471	27,698	29,162	13	14
Community & economic develop	338,328	481,205	667,105	427,364	89,294	200	42
Recreation & culture	153,731	159,438	180,429	37,802	51,862	18	24
Capital outlay	400,177	225,903	159,699	949	16,008	0	7
Debt service	338,132	327,694	323,691	349,386	149,025	163	70
Unallocated fringes & insurance	33,950	24,112	10,226	7,703	-	4	-
Net Interfund transfers	300,710	268,637	779,507	331,431	153,184	155	72
Extraordinary/ Special items	-	-	-	-	-	-	-
total expenditures	2,878,690	2,838,542	3,608,493	2,747,354	1,965,036	1,284	919
Surplus (shortfall)	(4,345)	(189,801)	(2,199)	484,558	25,775	227	12

**Financial position - All governmental funds**

Undesignated fund balance	1,639,866	1,469,017	1,605,764	2,093,117	2,118,998	979	991
Designated	-	-	-	18,275	15,988	9	7
Reserved	113,613	123,250	318,106	297,036	299,217	139	140
Total fund balance	1,753,479	1,592,267	1,923,870	2,408,428	2,434,203	1,126	1,138

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	2006	2007	2008	2009	2010	2009	2010
Calculated - Unreserved fund bal:	1,639,866	1,469,017	1,605,764	2,111,392	2,134,986	987	998

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

Pensions

Date of actuarial valuation:	12/31/2006	12/31/2007	12/31/2008	12/31/2009	12/31/2010		
Assets	2,673,496	2,934,276	3,117,158	3,083,775	Enter		
Actuarial Liability	3,297,649	3,612,728	3,810,046	3,755,777	Enter		
Unfunded (Overfunded)	624,153	678,452	692,888	672,002	#VALUE!	314	#VALUE!
Percent funded	81%	81%	82%	82%	#VALUE!		

OPEB

Date of actuarial valuation:	12/31/2006	12/31/2007	12/31/2008	12/31/2009	12/31/2010		
Assets	-	-	-	-	-		
Actuarial Liability	-	-	-	-	1,024,703		
Unfunded	-	-	-	-	1,024,703	-	479
Percent funded					0%		

Sum of all pension & OPEB plans

Assets	2,673,496	2,934,276	3,117,158	3,083,775	#VALUE!		
Actuarial Liability	3,297,649	3,612,728	3,810,046	3,755,777	#VALUE!		
Unfunded	624,153	678,452	692,888	672,002	#VALUE!	314	#VALUE!
Percent funded	81%	81%	82%	82%	#VALUE!		

Debt:

Bonds & contracts payable	1,172,026	904,526	624,776	309,776	175,000		
Capital leases	Enter	Enter	Enter	Enter	Enter		
Other contractual debt	Enter	Enter	Enter	Enter	Enter		
Structured debt	1,172,026	904,526	624,776	309,776	175,000	145	82
Employee compensated absences	Enter	Enter	Enter	Enter	Enter	#VALUE!	#VALUE!
Landfill closure & postclosure care	Enter	Enter	Enter	Enter	Enter	#VALUE!	#VALUE!
Uninsured losses	Enter	Enter	Enter	Enter	Enter	#VALUE!	#VALUE!
Other claims & contingencies	Enter	Enter	Enter	Enter	Enter	#VALUE!	#VALUE!
Total long term debt (excl. pensic	1,172,026	904,526	624,776	309,776	175,000	145	82

**Population information**

	1,881	1,846	1,816	1,826	2,139
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2006

2007

2008

2009

2010

2009

2010