

Citizens Guide Charter Township of Oscoda

Per capita information

	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2009</u>	<u>2010</u>
<u>Stmt. Of Rev & Exp - All governmental funds</u>							
Revenue							
Taxes	1,226,266	1,274,632	1,362,305	1,405,594	1,476,802	201	211
Licenses & permits	6,521	7,351	16,998	10,459	-	1	-
from Federal Govt.	367,909	668,730	537,421	98,308	513,718	14	73
from State Govt.	621,154	604,477	594,415	590,751	598,102	84	85
Local contributions	78,405	126,320	5,369	-	-	-	-
Charges for services	366,022	318,191	452,881	464,087	445,669	66	64
Fines & forfeitures	1,673	6,849	7,204	5,445	5,623	1	1
Interest & rent	385,220	613,524	907,321	717,496	519,991	103	74
Other revenue	2,015,746	3,119,581	1,997,549	1,673,544	1,924,692	239	275
total revenue	5,068,916	6,739,655	5,881,463	4,965,684	5,484,597	710	784
Expenditures							
General government	955,142	1,001,974	995,053	1,136,139	981,989	162	140
Police & fire	1,104,488	1,171,839	1,202,336	1,267,665	1,220,188	181	174
Other public safety	-	-	-	-	6,000	-	1
Roads	47,068	225,696	102,163	145,442	20,590	21	3
Other public works	176,411	137,695	325,601	203,837	256,961	29	37
Health & welfare	-	-	-	-	-	-	-
Community & economic develop	1,252,554	1,096,493	1,193,081	642,695	978,404	92	140
Recreation & culture	253,026	280,115	457,689	405,899	448,886	58	64
Capital outlay	277,695	201,871	256,289	189,048	345,213	27	49
Debt service	70,124	68,631	103,321	47,048	32,516	7	5
Unallocated fringes & insurance	-	-	-	-	-	-	-
Net Interfund transfers	1,133,972	1,173,419	1,135,155	1,329,955	1,899,445	190	271
Extraordinary/ Special items	-	-	-	-	-	-	-
total expenditures	5,270,480	5,357,733	5,770,688	5,367,728	6,190,192	767	885
Surplus (shortfall)	(201,564)	1,381,922	110,775	(402,044)	(705,595)	(57)	(101)

Financial position - All governmental funds

Undesignated fund balance	3,371,215	5,149,657	3,587,034	3,569,159	3,804,088	510	544
Designated	-	-	-	-	-	-	-
Reserved	928,385	765,045	2,139,936	1,901,209	937,491	272	134
Total fund balance	4,299,600	5,914,702	5,726,970	5,470,368	4,741,579	782	678
Calculated - Unreserved fund bal	3,371,215	5,149,657	3,587,034	3,569,159	3,804,088	510	544

	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2009</u>	<u>2010</u>
<u>Liabilities not counted on a modified-accrual basis:</u>							
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	1,814,165	2,012,946	2,214,946	2,357,023	2,422,572		
Actuarial Liability	2,426,338	2,611,591	2,690,665	2,939,470	3,224,457		
Unfunded (Overfunded)	612,173	598,645	475,719	582,447	801,885	83	115
Percent funded	75%	77%	82%	80%	75%		
Debt:							
Bonds & contracts payable	3,828,912	3,309,965	2,960,337	2,591,474	2,228,178		
Capital leases	16,564	120,935	92,868	63,336	32,403		
Other contractual debt	-	-	-	-	-		
Structured debt	3,845,476	3,430,900	3,053,205	2,654,810	2,260,581	379	323
Employee compensated absences	-	134,213	130,233	148,855	147,350	21	21
Landfill closure & postclosure care	-	-	-	-	-	-	-
Uninsured losses	-	-	-	-	-	-	-
Other claims & contingencies	-	-	-	-	-	-	-
Total long term debt (excl. pensio	<u>3,845,476</u>	<u>3,565,113</u>	<u>3,183,438</u>	<u>2,803,665</u>	<u>2,407,931</u>	401	344
<u>Population information</u>	<u>7,057</u>	<u>6,899</u>	<u>6,810</u>	<u>6,773</u>	<u>6,997</u>		

F-65 line	Description	Aggregation	2006	2007	2008	2009	2010
All Governmental Funds (col. A & b)							
REVENUE							
101	Property taxes	Taxes	1,226,266	1,274,632	1,362,305	1,405,594	1,476,802
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	6,521	7,351	16,998	10,459	-
110	Federal govt. grants - general government	from Federal Govt.	-	-	-	-	-
111	Federal govt. grants - public safety	from Federal Govt.	76,554	30,857	-	-	11,591
112	Federal govt. grants - streets & highways	from Federal Govt.	-	-	-	-	-
113	Federal govt. grants - sanitation	from Federal Govt.	-	-	-	-	-
114	Federal govt. grants - health and/or hospit	from Federal Govt.	-	-	-	-	-
115	Federal govt. grants - welfare	from Federal Govt.	-	-	-	-	-
116	Federal govt. grants - culture & recreation	from Federal Govt.	-	-	-	-	-
117	Federal govt. grants - housing & communit	from Federal Govt.	-	-	493,966	58,198	485,432
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.	291,355	637,873	43,455	40,110	16,695
122	State revenue sharing	from State Govt.	593,954	583,397	591,686	583,949	491,105
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.	10,695	10,390	2,729	2,845	13,351
127	State pass-thru of act 51(Streets)	from State Govt.	-	-	-	-	-
128	State aid - streets & bridges	from State Govt.	16,505	10,690	-	-	10,826
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 & community developpr	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.	-	-	-	3,957	82,820
138	Local donations - general government	Local contributions	-	-	-	-	-
139	Local donations - public safety	Local contributions	2,835	30,749	-	-	-
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	75,570	95,571	-	-	-
145	Local donations - housing & community de	Local contributions	-	-	-	-	-
146	Local donations - Gas, water, electric	Local contributions	-	-	-	-	-
147	Local donations - transit	Local contributions	-	-	-	-	-
148	Local donations - other	Local contributions	-	-	5,369	-	-
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	-	-	57,488	61,943	54,438
156	Police fees	Charges for services	194,760	187,833	202,723	221,402	230,566
157	Other charges for services	Charges for services	57	-	125,650	116,907	-
158	Parks and recreation fees	Charges for services	-	-	-	-	-
159	Parking fees	Charges for services	-	-	-	-	-
160	All other fees	Charges for services	171,205	130,358	67,020	63,835	160,665
161	Fines, penalties & forfeits	Fines & forfeitures	1,673	6,849	7,204	5,445	5,623
162	Interest & dividends	Interest & rent	143,590	288,177	870,724	679,646	96,633
163	Rents & royalties	Interest & rent	241,630	325,347	36,597	37,850	423,358
164	Misc. other revenue	Other revenue	6,722	5,903	62,876	24,434	132,937
165	Special assessments	Other revenue	26,631	90,716	214,295	123,948	116,708
166	Sale of fixed assets	Other revenue	143,654	348,847	181,591	1,277	3,591
167	Contributions	Other revenue	17,464	-	-	-	2,717
168	Ambulance services	Charges for services	-	-	-	-	-
169	Other refunds & rebates	Other revenue	28,974	-	108,132	58,930	13,659
170	Debt issuance	Other revenue	-	53,510	-	-	-

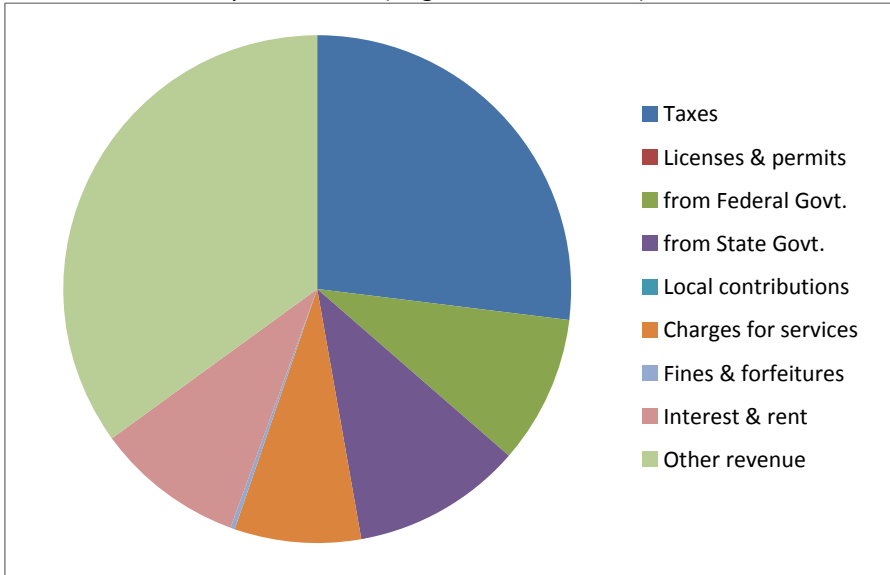
171	Extraordinary/ Special items	Other revenue	-	-	-	-	-
172	Interfund transfers In	Other revenue	1,792,301	2,620,605	1,430,655	1,464,955	1,655,080
173	Total revenue		5,068,916	6,739,655	5,881,463	4,965,684	5,484,597
EXPENDITURES							
201	Legislative	General government	18,078	18,785	19,147	19,016	17,537
203	Chief executive	General government	-	-	-	-	-
204	Treasurer	General government	151,326	159,408	165,902	168,618	167,322
205	Assessing	General government	119,193	126,456	119,251	129,409	133,944
206	Clerk	General government	161,151	159,858	144,324	145,606	153,159
207	Elections	General government	129,568	129,881	135,817	137,338	146,635
208	Finance	General government	6,345	13,210	7,074	21,605	9,147
209	Building & grounds	General government	-	-	-	-	-
210	All other gen gov.	General government	181,236	180,853	207,287	185,611	186,198
202	Judicial	General government	188,245	213,523	196,251	328,936	168,047
211	Police	Police & fire	848,210	978,974	1,034,293	1,104,962	1,067,896
212	Fire	Police & fire	256,278	192,865	168,043	162,703	152,292
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	-	-	-	-	6,000
218	DPW	Other public works	89,848	48,985	210,615	102,163	145,442
219	Roads & bridges	Roads	-	-	-	-	-
220	Trash disposal & landfilling	Other public works	4,337	4,547	4,614	789	-
221	Water or sewer	Other public works	-	-	-	-	-
222	Electricity	Other public works	82,226	84,163	95,290	100,885	111,470
223	Airports	Other public works	-	-	-	-	-
224	Public transportation	Other public works	-	-	-	-	-
225	Water or sewer	Other public works	-	-	-	-	-
226	Other public works	Other public works	-	-	15,082	-	49
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 development	663,136	148,729	-	-	-
239	Planning & zoning	Community & economic development	74,413	62,516	65,533	83,626	96,505
240	Economic development	Community & economic development	284,927	631,098	1,127,548	559,069	613,108
241	Other community development	Community & economic development	230,078	254,150	-	-	268,791
242	Parks & recreation	Recreation & culture	160,876	186,755	361,715	309,649	272,342
243	Library	Recreation & culture	92,150	93,360	95,974	96,250	103,407
244	Other cultural activities	Recreation & culture	-	-	-	-	73,137
245	Fringe benefits not directly allocated to de	Unallocated fringes & insurance	-	-	-	-	-
246	Capital outlay	Capital outlay	277,695	201,871	256,289	189,048	345,213
247	Debt service	Debt service	70,124	68,631	103,321	47,048	32,516
248	Interfund transfers out	Interfund transfers (net)	1,133,972	1,173,419	1,135,155	1,329,955	1,899,445
249	Extraordinary/ Special items	Extraordinary/ Special items	-	-	-	-	-
250	Total expenditures		5,223,412	5,132,037	5,668,525	5,222,286	6,169,602
FUND BALANCE							
531	- Reserved/ Restricted	Reserved	928,385	765,045	2,139,936	1,901,209	937,491
532	- Designated	Designated	-	-	-	-	-
533	- Undesignated/ unreserved/ unrestricted	Undesignated fund balance	3,371,215	5,149,657	3,587,034	3,569,159	3,804,088
534	Total equity						

Population information

Citizens Guide Charter Township of Oscoda

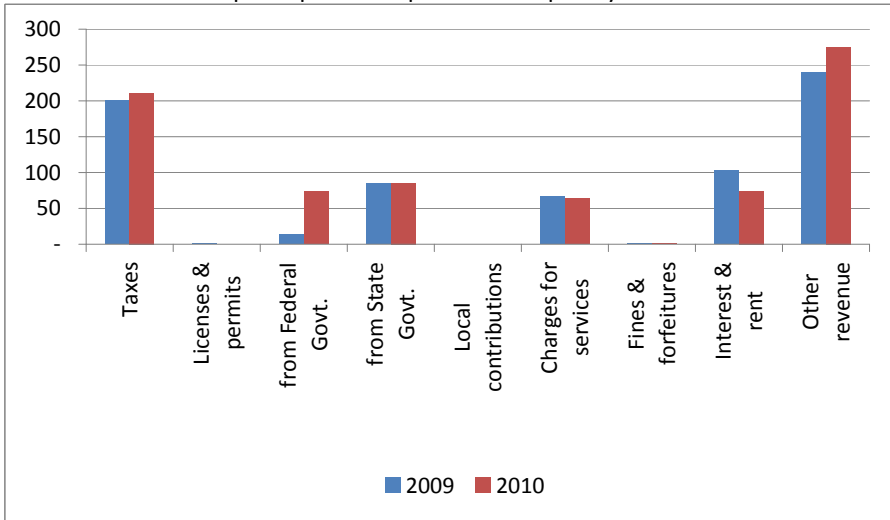
1. Where our money comes from (all governmental funds)



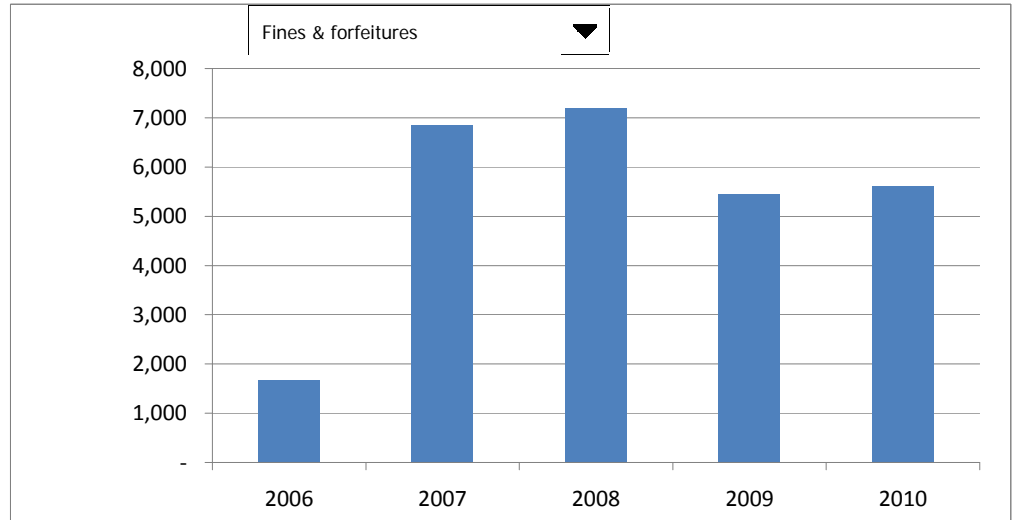
2. Compared to the prior year

	2009	2010	% change
Taxes	\$ 1,405,594	\$ 1,476,802	5%
Licenses & permits	10,459	-	-100%
from Federal Govt.	98,308	513,718	423%
from State Govt.	590,751	598,102	1%
Local contributions	-	-	n/a
Charges for services	464,087	445,669	-4%
Fines & forfeitures	5,445	5,623	0
Interest & rent	717,496	519,991	(0)
Other revenue	1,673,544	1,924,692	15%
Total	\$ 4,965,684	\$ 5,484,597	10%

3. Revenue sources per capita - compared to the prior year



4. Historical trends of individual sources

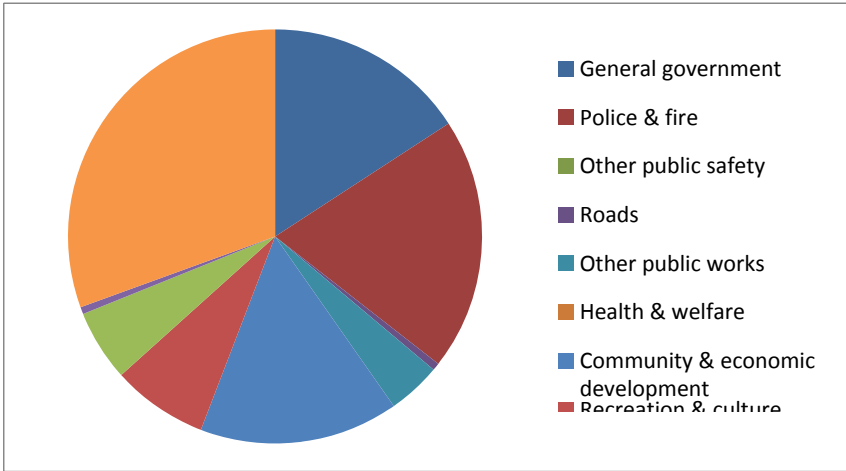


Commentary:

Citizens Guide Charter Township of Oscoda

EXPENDITURES

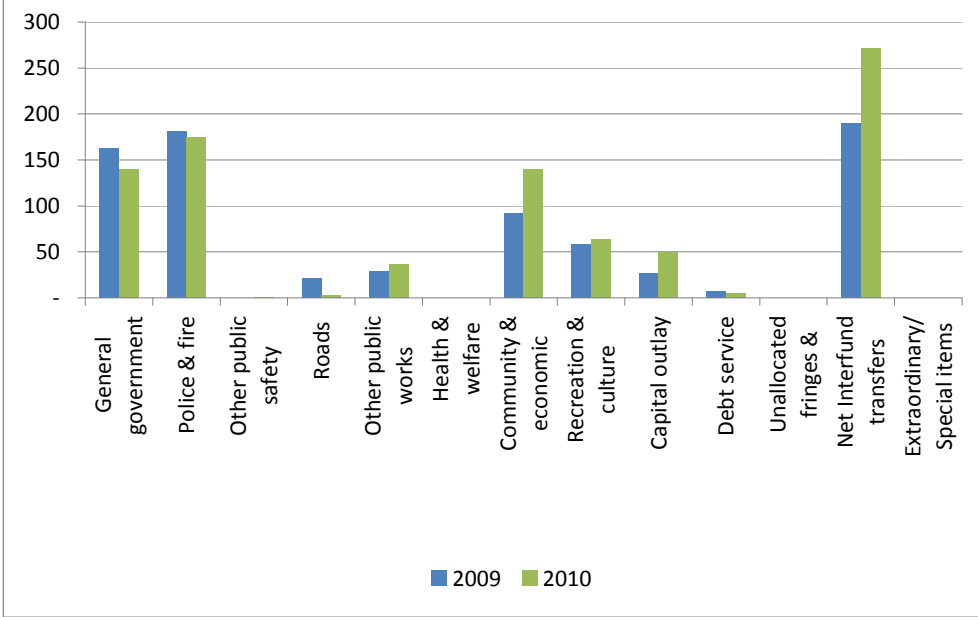
1. Where we spend our money (all governmental funds)



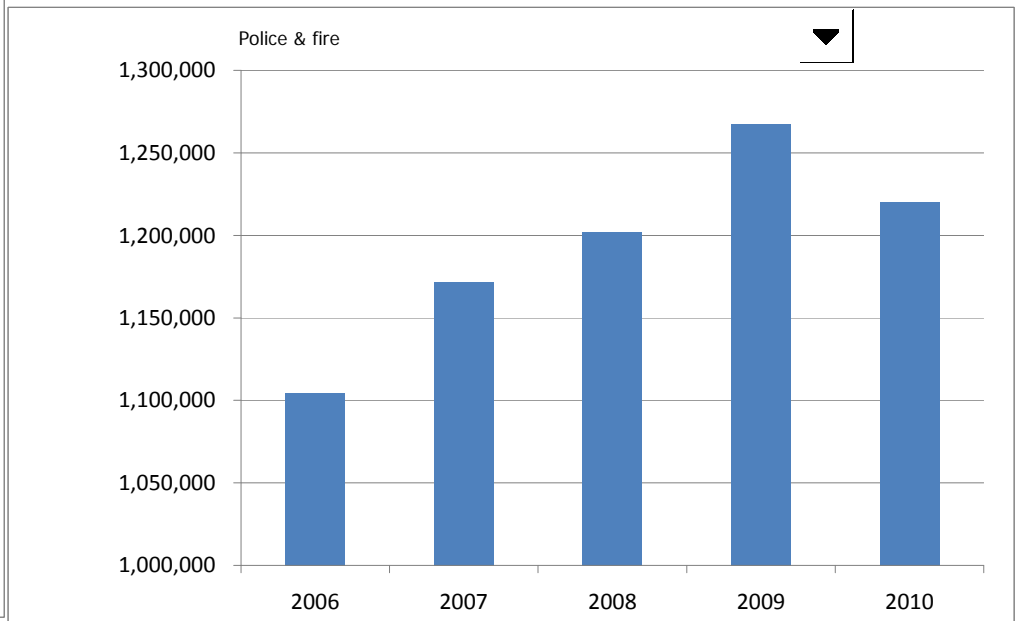
2. Compared to the prior year

	2009	2010	% change
General government	\$ 1,136,139	\$ 981,989	-14%
Police & fire	1,267,665	1,220,188	-4%
Other public safety	-	6,000	n/a
Roads	145,442	20,590	-86%
Other public works	203,837	256,961	26%
Health & welfare	-	-	n/a
Community & economic develop	642,695	978,404	52%
Recreation & culture	405,899	448,886	11%
Capital outlay	189,048	345,213	83%
Debt service	47,048	32,516	-31%
Unallocated fringes & insurance	-	-	n/a
Net Interfund transfers	1,329,955	1,899,445	43%
total expenditures	\$ 5,367,728	\$ 6,190,192	15%

3. Spending per capita - compared to the prior year



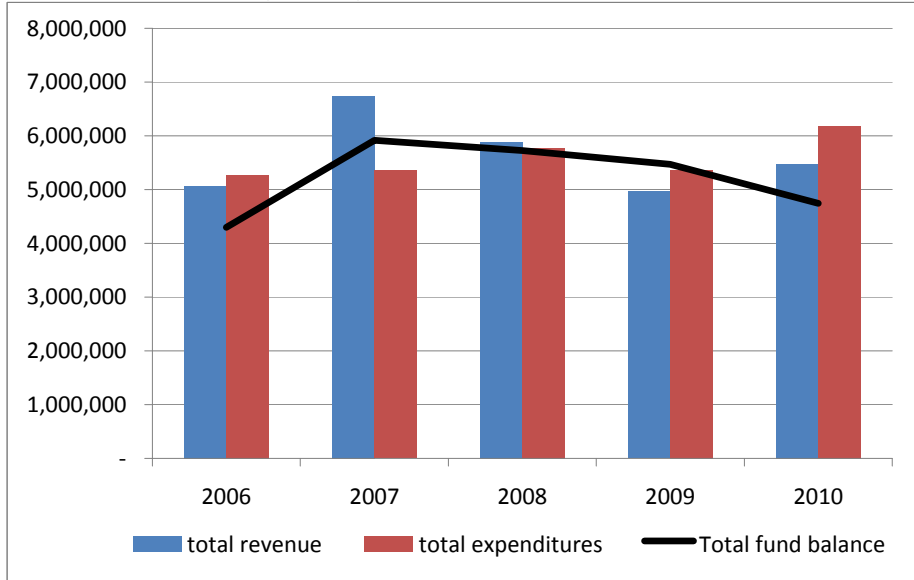
4. Historical trends of individual departments:



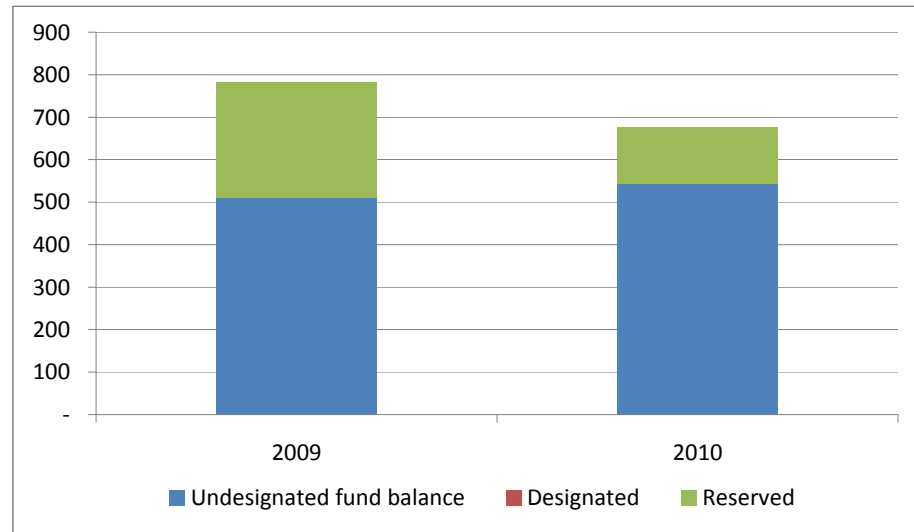
Commentary:

Citizens Guide Charter Township of Oscoda

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



3. Fund balance per capita - compared to the prior year

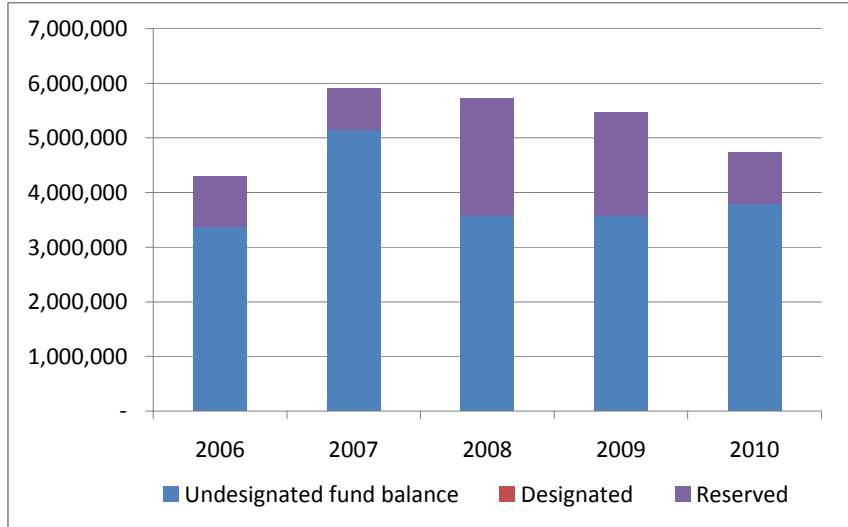


FINANCIAL POSITION

2. Compared to the prior year

	2009	2010	% change
Revenue	4,965,684	5,484,597	10%
Expenditures	5,367,728	6,190,192	15%
Surplus (shortfall)	(402,044)	(705,595)	76%
Fund balance, by component:			
Reserved	1,901,209	937,491	-51%
Designated	-	-	#DIV/0!
Undesignated	3,569,159	3,804,088	7%
total fund balance	5,470,368	4,741,579	-13%

4. Historical trends of individual components

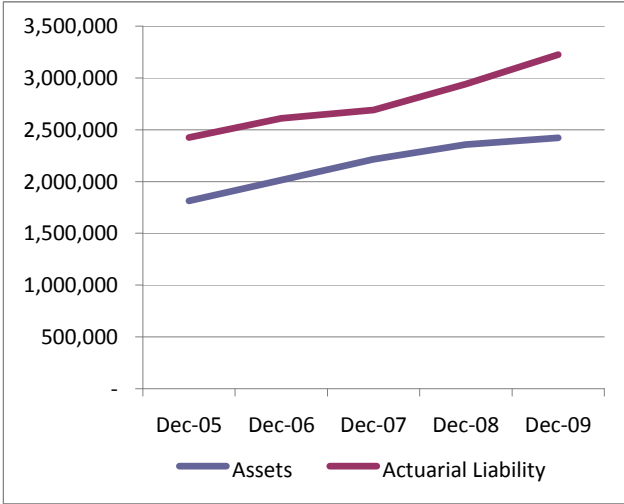


Commentary:

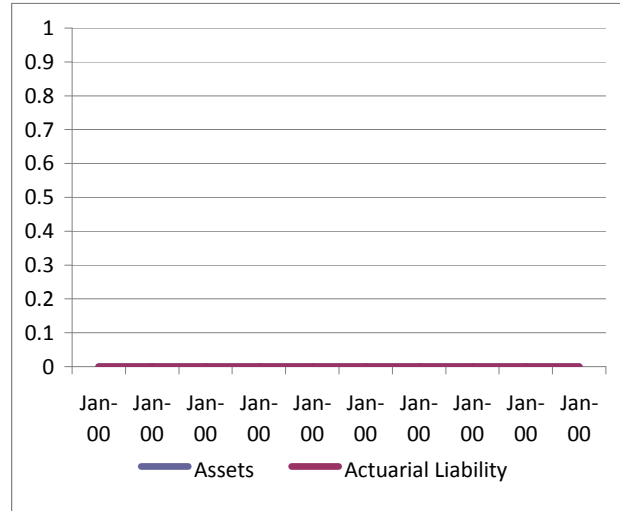
Citizens Guide Charter Township of Oscoda

OTHER LONG TERM OBLIGATIONS

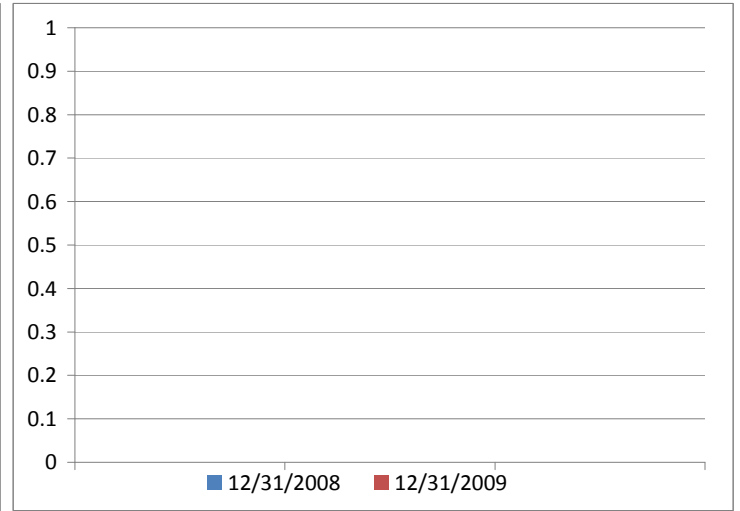
1. Pension funding status



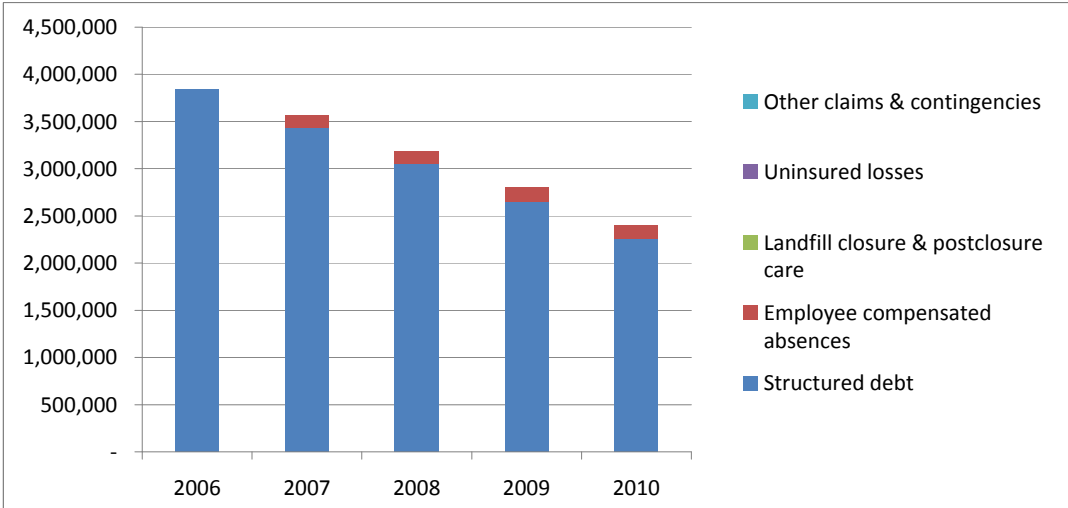
2. Retiree Health care funding status



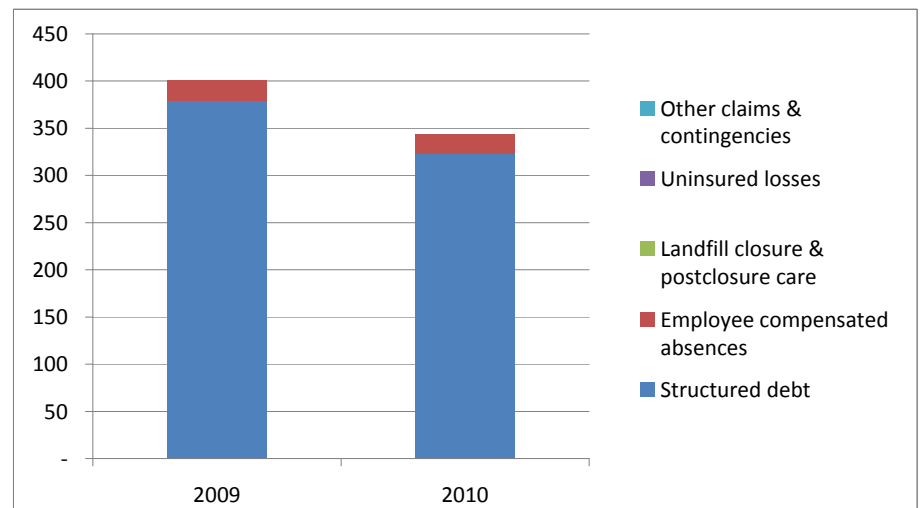
3. Percent funded - compared to the prior year



4. Long Term Debt obligations:



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



Commentary: