

**CITIZENS' GUIDE TO LOCAL UNIT FINANCES - Columbiaville - Lapeer**

	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>Per capita information</u>	
						<u>2012</u>	<u>2013</u>
<b>Statement Of Revenue &amp; Expense</b>							
<b>All governmental funds</b>							
<b>Revenues</b>							
Taxes	236,928	228,765	217,616	206,243	183,034	262	232
Licenses & Permits	4,611	5,074	5,248	5,439	5,376	7	7
Federal Government	-	-	112,618	-	-	-	-
State Government	155,831	142,944	146,466	140,514	143,778	179	182
Local Contributions	-	-	-	-	-	-	-
Charges for Services	37,720	32,153	21,214	34,359	24,092	44	31
Fines & Forfeitures	-	-	-	-	-	-	-
Interest & Rents	4,493	9,805	7,125	9,599	10,784	12	14
Other Revenues	15,535	24,141	6,662	12,887	380	16	0
<b>Total Revenues</b>	<b>455,118</b>	<b>442,882</b>	<b>516,949</b>	<b>409,041</b>	<b>367,444</b>	<b>520</b>	<b>466</b>
<b>Expenditures</b>							
General Government	115,621	116,116	114,274	89,934	101,989	114	129
Police & Fire	-	-	-	11,019	15,386	14	20
Other Public Safety	7,301	6,255	6,192	-	-	-	-
Roads	63,536	-	128,781	-	-	-	-
Other Public Works	95,800	165,727	155,095	149,542	203,365	190	258
Health & Welfare	-	-	-	-	-	-	-
Community/Econ. Development	-	-	-	11,172	-	14	-
Recreation & Culture	31,845	44,855	30,249	33,690	44,396	43	56
Capital Outlay	107,574	51,887	15,906	164,164	65,967	209	84
Debt Service	21,300	-	-	-	-	-	-
Other Expenditures	31,293	33,865	30,573	32,238	23,628	41	30
<b>Total Expenditures</b>	<b>474,270</b>	<b>418,705</b>	<b>481,070</b>	<b>491,759</b>	<b>454,731</b>	<b>625</b>	<b>576</b>
<b>Surplus (Shortfall)</b>	<b>(19,152)</b>	<b>24,177</b>	<b>35,879</b>	<b>(82,718)</b>	<b>(87,287)</b>	<b>(105)</b>	<b>(111)</b>

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						<u>2012</u>	<u>2013</u>
<b>Financial Position</b>							
<b>All governmental funds</b>							
Nonspendable	-	-	-	-	11,756	-	15
Restricted	49,477	14,017	11,756	-	-	-	-
Committed	-	-	-	11,756	-	15	-
Assigned	-	-	-	-	-	-	-
Unassigned	693,205	626,715	664,855	-	483,104	-	612
<b>Total Fund Balance</b>	<b>742,682</b>	<b>640,732</b>	<b>676,611</b>	<b>11,756</b>	<b>494,860</b>	<b>15</b>	<b>627</b>
<b>Liabilities not counted on a modified-accrual basis</b>							
<b>Pensions</b>							
<i>Date of actuarial valuation:</i>	12/31/2009	12/31/2010	12/31/2011	12/31/2012	12/31/2014		
Assets	264,590	282,789	284,688	299,967	321,289		
Actuarial Liability	323,861	339,645	348,710	372,023	404,641		
Unfunded (Overfunded)	59,271	56,856	64,022	72,056	83,352	91	106
Percent funded	82%	83%	82%	81%	79%		
<b>OPEB</b>							
<i>Date of actuarial valuation:</i>	12/31/2009	12/31/2010	12/31/2011	12/31/2012	12/31/2013		
Assets	-	-	-	-	-		
Actuarial Liability	-	-	-	-	-		
Unfunded	-	-	-	-	-	-	-
Percent funded	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!		
<b>Sum of All Pension &amp; OPEB Plans</b>							
Assets	264,590	282,789	284,688	299,967	321,289		
Actuarial Liability	323,861	339,645	348,710	372,023	404,641		
Unfunded	59,271	56,856	64,022	72,056	83,352	91	106
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<b>Debt:</b>							
Bonds & Contracts Payable	1,500,000	1,448,000	1,392,000	1,266,000	1,196,000		
Capital Leases	-	-	-	-	-		
Other Contractual Debt	-	-	-	-	-		
Structured Debt	1,500,000	1,448,000	1,392,000	1,266,000	1,196,000	1,605	1,516
Employee Compensated Absences						-	-
Landfill Closure & Postclosure Care						-	-
Uninsured Losses						-	-
Other Claims & Contingencies						-	-
<b>Total Long Term Debt (Excl. Pension &amp; RHC)</b>	<b>1,500,000</b>	<b>1,448,000</b>	<b>1,392,000</b>	<b>1,266,000</b>	<b>1,196,000</b>	<b>1,605</b>	<b>1,516</b>
<b><u>Population information</u></b>	<b>777</b>	<b>787</b>	<b>785</b>	<b>787</b>	<b>789</b>		

**Contact information**

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