

INSTRUCTIONS FOR THE CITIZEN'S GUIDE SPREADSHEET

The spreadsheet is organized by tabs. The first tab to the right of the Instruction tab is titled "Data Input" and is the only tab where you should have to enter data or make modifications. The next four tabs contain the Citizens' Guide organized as follows:

- Revenues
- Expenditures
- Financial Position
- Other long-term obligations

To enter information in the data input tab, you will need to have copies of your financial statements, trial balances, or F-65 forms. To use the spreadsheet:

- The model requires 5 years of data, but allows for 10 years (10 years being preferable.) In order for the graphs to ignore the first five years, we have hidden those columns. If you want to use more than five years, just "unhide" columns C-G and the input areas will be available.

- Rows 4 through 29 present the revenues and expenditures from all governmental funds.

- » This should include the General Fund plus all special revenue, debt service, capital project, and permanent funds (if you are using the F-65, this is the sum of columns (a) and (b).

- » If you have any revenue or expenditure categories that are not being used by your local unit, please "hide" those rows on the data input sheet. This will remove them from the graphs so that the graphical presentation will be easier for the citizen to understand. This will be very common; for instance, row 27-extraordinary/special items, is quite uncommon to use.

- Rows 31 through 35 present the fund balance as of the balance sheet date;

- » This should include the General Fund plus all special revenue, debt service, capital project, and permanent funds (if you are using the F-65, this is the sum of columns (a) and (b).

- » If you have any fund balance categories that are not being used by your local unit (i.e., you have no reservations or you have no designation), please "hide" those rows on the data input sheet. This will remove them from the graphs.

- Rows 39 through 54 presents the funded status of all "defined benefit" employee benefit plans (pension plans, retiree health care, or any other OPEB plans.)

- » This information should be in the footnote disclosures of your annual financial statements; it is also available in your actuarial valuations.

- » Many local units only have every other year (or every third year) information related to the actuarial accrued liability (AAL) for retiree health care plans. For those communities, we recommend extrapolating the information between valuations so that a fair picture can still be obtained. For example: if the 2007 AAL was \$5

million and the 2010 AAL was \$8 million, you could extrapolate to \$6 million for 2008 and \$7 million for 2009.

- Rows 57 through 67 present the debt information from the "long term debt account group." In other words, this represents all governmental liabilities not already reported in the funds themselves. This information generally can be found in the footnote disclosures of your financial statements.

- Row 69 presents population information. This is presented so that we can compute measures on a per-capita basis, and will make it easier when you want to do comparisons with other local units in the future. For 2010, the population count should agree with the U.S. census figures. For all other years, estimates of population are generally available through your regional council of governments.

- Rows 79-83 are grayed out and should be ignored. This section is necessary in order for the interactive revenue and expenditure charts to operate properly.

On the first two tabs of the Citizens' Guide (revenue and expenditures), table number 4 has been built as an interactive chart. When this is put on your website, the user can choose any revenue (expenditure) from the drop-down list and see the historical trend for that particular revenue (expenditure).

Before publishing the spreadsheet to your website, we highly recommend you "hide" the Data Input Tab and the F-65 Crosswalk Tab so that this document will be more user-friendly. To hide a tab, right click on the tab and select "Hide".

CITIZENS' GUIDE TO LOCAL UNIT FINANCES - County of Lapeer

Per capita information

[Date Input Page](#)

2006 2007 2008 2009 2010 2009 2010

Stmt. Of Rev & Exp - All governmental funds

Revenue

| | | | | | | | |
|--------------------------------|------------|------------|------------|------------|------------|-----|-----|
| Taxes | 15,972,806 | 13,661,065 | 14,141,996 | 13,944,341 | 12,776,677 | 158 | 145 |
| Licenses & permits | 604,566 | 636,952 | 540,707 | 520,455 | 518,583 | 6 | 6 |
| from Federal/State/Local Govt. | 3,115,264 | 3,028,280 | 3,318,998 | 3,226,089 | 4,045,326 | 37 | 46 |
| from State Govt. | 5,344,798 | 5,350,713 | 5,018,678 | 4,409,086 | 5,804,228 | 50 | 66 |
| Local contributions | 64,851 | - | - | - | - | - | - |
| Charges for services | 15,740,144 | 17,329,614 | 17,115,895 | 16,985,601 | 17,002,625 | 192 | 193 |
| Fines & forfeitures | 470,635 | 494,446 | 493,068 | 457,485 | 419,357 | 5 | 5 |
| Interest & rent | 1,654,544 | 1,714,477 | 1,342,159 | 808,872 | 774,835 | 9 | 9 |
| Other revenue | 2,949,922 | 3,167,732 | 2,933,850 | 3,899,379 | 3,977,887 | 44 | 45 |
| total revenue | 45,917,530 | 45,383,279 | 44,905,351 | 44,251,308 | 45,319,518 | 501 | 513 |

Expenditures

| | | | | | | | |
|---------------------------------|------------|------------|------------|------------|------------|-----|-----|
| Legislative | 249,736 | 244,333 | 259,301 | 275,784 | 290,948 | 3 | 3 |
| Judicial | 4,735,978 | 5,043,981 | 4,984,112 | 5,333,356 | 5,172,038 | 60 | 59 |
| General Governmental | 5,429,748 | 5,388,954 | 5,728,076 | 5,430,567 | 5,390,083 | 61 | 61 |
| Public Safety | 9,998,558 | 10,170,522 | 10,051,004 | 10,370,496 | 10,513,273 | 117 | 119 |
| Public Works | 451,126 | 465,602 | 383,702 | 379,876 | 897,993 | 4 | 10 |
| Health & welfare | 19,691,902 | 21,372,120 | 21,469,941 | 21,039,622 | 21,549,585 | 238 | 244 |
| Recreation & culture | 746,350 | 754,733 | 788,519 | 760,738 | 512,103 | 9 | 6 |
| Other Activities | 1,586,008 | 1,130,590 | 1,152,124 | 497,101 | 1,254,825 | 6 | 14 |
| Capital outlay | 312,739 | 387,887 | 26,141 | 8,612 | 4,584 | 0 | 0 |
| Debt service | 211,700 | 203,650 | 190,575 | 205,000 | 192,125 | 2 | 2 |
| Unallocated fringes & insurance | | | | | | - | - |
| Net Interfund transfers | (352,825) | 143,798 | 243,487 | (8,051) | 1,270 | (0) | 0 |
| Extraordinary/ Special items | | | | | | - | - |
| total expenditures | 43,061,020 | 45,306,170 | 45,276,982 | 44,293,101 | 45,778,827 | 502 | 518 |
| Surplus (shortfall) | 2,856,510 | 77,109 | (371,631) | (41,793) | (459,309) | (0) | (5) |

Financial position - All governmental funds

| | | | | | | | |
|---------------------------|------------|------------|------------|------------|------------|-----|-----|
| Undesignated fund balance | 16,234,467 | 16,270,586 | 15,803,192 | 15,870,443 | 15,301,487 | 180 | 173 |
| Designated | - | - | - | - | 172,719 | - | 2 |
| Reserved | 642,784 | 683,734 | 779,497 | 670,453 | 607,381 | 8 | 7 |
| Total fund balance | 16,877,251 | 16,954,320 | 16,582,689 | 16,540,896 | 16,081,587 | 187 | 182 |

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 bal: | 16,234,467 | 16,270,586 | 15,803,192 | 15,870,443 | 15,474,206 | 180 | 175 |
| <u>Liabilities not counted on a modified-accrual basis:</u> | | | | | | | |
| Pensions | | | | | | | |
| Date of actuarial valuation: | <u>12/31/2006</u> | <u>12/31/2007</u> | <u>12/31/2008</u> | <u>12/31/2009</u> | <u>12/31/2010</u> | | |
| Assets | 55,548,007 | 61,321,749 | 64,884,220 | 69,487,923 | 73,526,774 | | |
| Actuarial Liability | 62,191,494 | 67,484,457 | 72,924,490 | 75,451,001 | 79,860,857 | | |
| Unfunded (Overfunded) | 6,643,487 | 6,162,708 | 8,040,270 | 5,963,078 | 6,334,083 | 68 | 72 |
| Percent funded | 89% | 91% | 89% | 92% | 92% | | |
| OPEB | | | | | | | |
| Date of actuarial valuation: | <u>12/31/2006</u> | <u>12/31/2007</u> | <u>12/31/2008</u> | <u>12/31/2009</u> | <u>12/31/2010</u> | | |
| Assets | - | - | - | - | - | | |
| Actuarial Liability | - | - | - | - | - | | |
| Unfunded | - | - | - | - | - | - | - |
| Percent funded | | | | | | | |
| Sum of all pension & OPEB plans | <u>12/31/2006</u> | <u>12/31/2007</u> | <u>12/31/2008</u> | <u>12/31/2009</u> | <u>12/31/2010</u> | | |
| Assets | 55,548,007 | 61,321,749 | 64,884,220 | 69,487,923 | 73,526,774 | | |
| Actuarial Liability | 62,191,494 | 67,484,457 | 72,924,490 | 75,451,001 | 79,860,857 | | |
| Unfunded | 6,643,487 | 6,162,708 | 8,040,270 | 5,963,078 | 6,334,083 | 68 | 72 |
| Percent funded | 89% | 91% | 89% | 92% | 92% | | |
| Debt: | | | | | | | |
| Bonds & contracts payable | 1,210,000 | 1,067,500 | 935,000 | 782,500 | 635,000 | | |
| Capital leases | - | - | - | - | - | | |
| Other contractual debt | - | - | - | - | - | | |
| Structured debt | 1,210,000 | 1,067,500 | 935,000 | 782,500 | 635,000 | 9 | 7 |
| Employee compensated absences | - | - | - | 645,808 | 495,765 | 7 | 6 |
| Landfill closure & postclosure care | - | - | - | - | - | - | - |
| Uninsured losses | - | - | - | - | - | - | - |
| Other claims & contingencies | 60,000 | 15,000 | 50,000 | 110,000 | 95,000 | 1 | 1 |
| Total long term debt (excl. pension) | 1,270,000 | 1,082,500 | 985,000 | 1,538,308 | 1,225,765 | 17 | 14 |
| <u>Population information</u> | 93,761 | 95,682 | 95,262 | 87,904 | 88,319 | | |

2006

2007

2008

2009

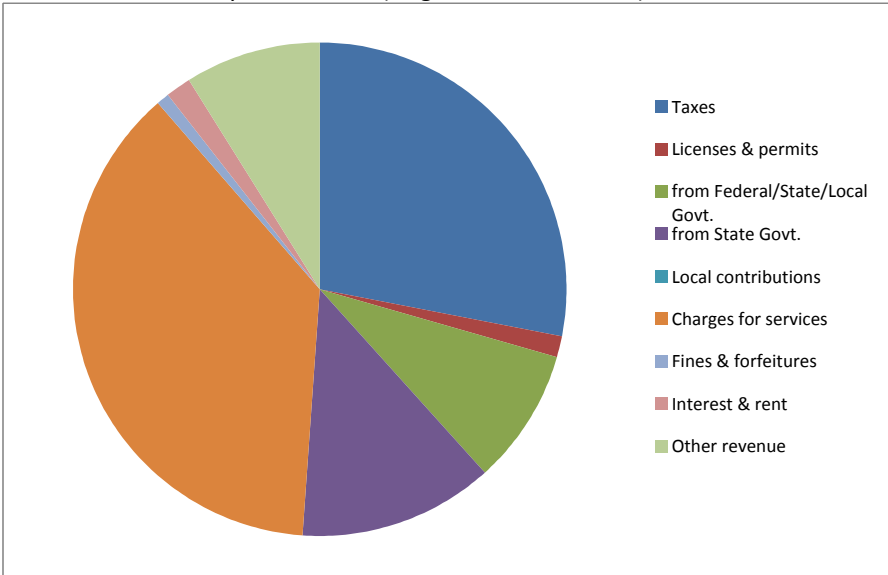
2010

2009

2010

CITIZENS' GUIDE TO LOCAL UNIT FINANCES - County of Lapeer

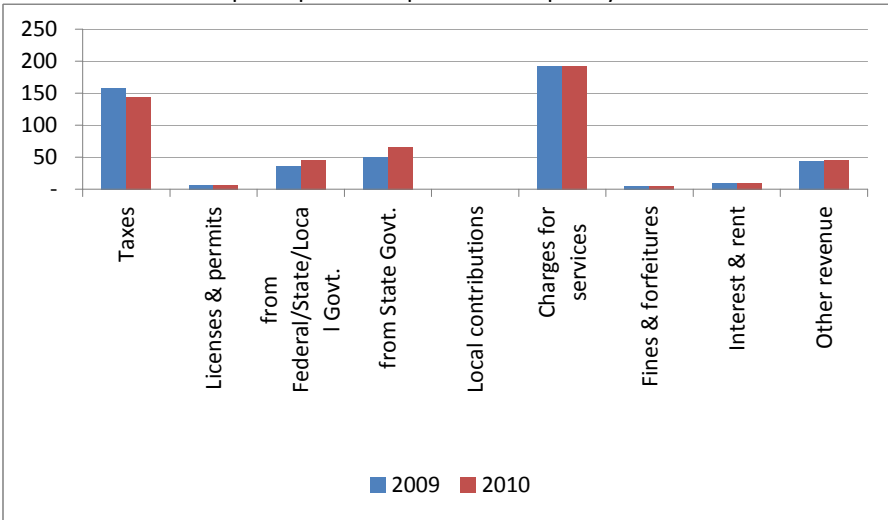
1. Where our money comes from (all governmental funds)



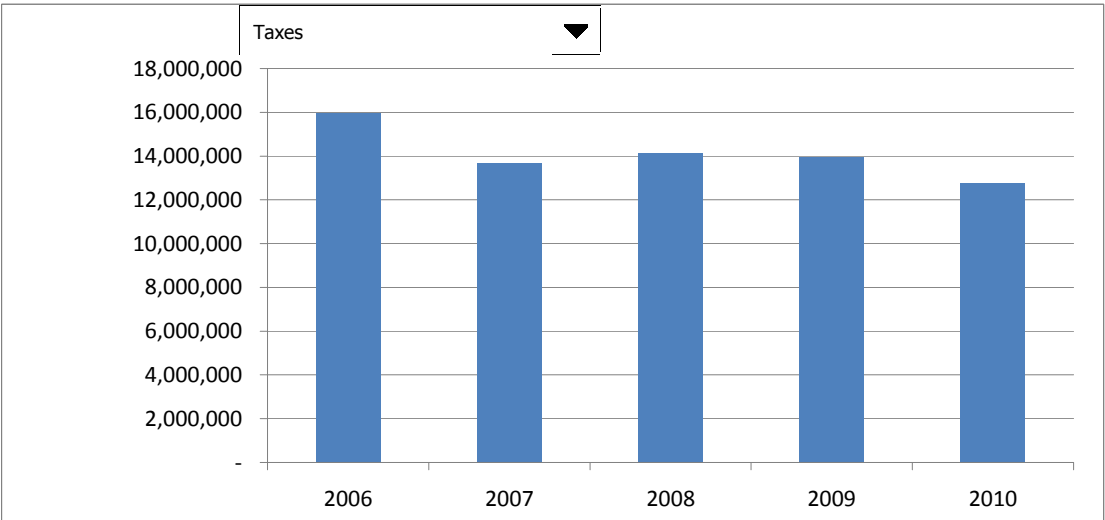
2. Compared to the prior year

| | 2009 | 2010 | % change |
|--------------------------------|----------------------|----------------------|-----------|
| Taxes | \$ 13,944,341 | \$ 12,776,677 | -8% |
| Licenses & permits | 520,455 | 518,583 | 0% |
| from Federal/State/Local Govt. | 3,226,089 | 4,045,326 | 25% |
| from State Govt. | 4,409,086 | 5,804,228 | 32% |
| Local contributions | - | - | n/a |
| Charges for services | 16,985,601 | 17,002,625 | 0% |
| Fines & forfeitures | 457,485 | 419,357 | (0) |
| Interest & rent | 808,872 | 774,835 | (0) |
| Other revenue | 3,899,379 | 3,977,887 | 2% |
| Total | \$ 44,251,308 | \$ 45,319,518 | 2% |

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



4. Historical trends of individual sources

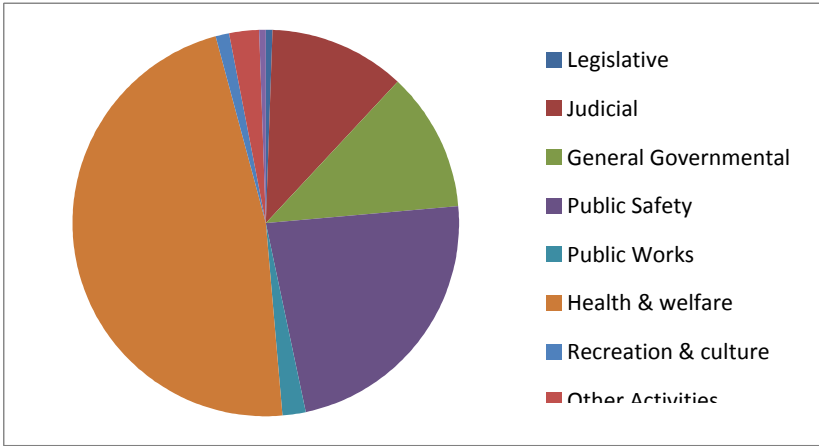


Commentary:

CITIZENS' GUIDE TO LOCAL UNIT FINANCES - County of Lapeer

EXPENDITURES

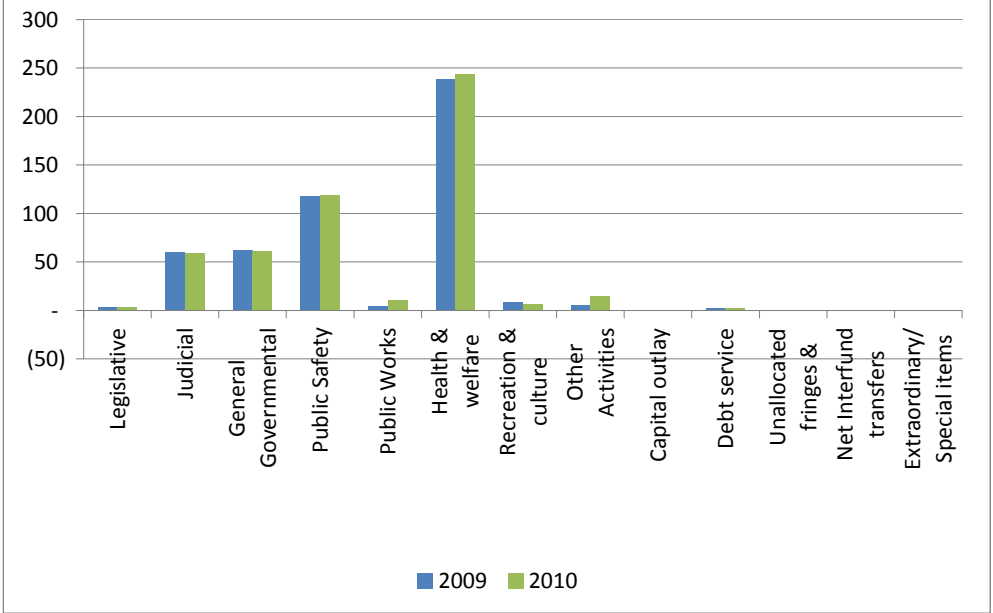
1. Where we spend our money (all governmental funds)



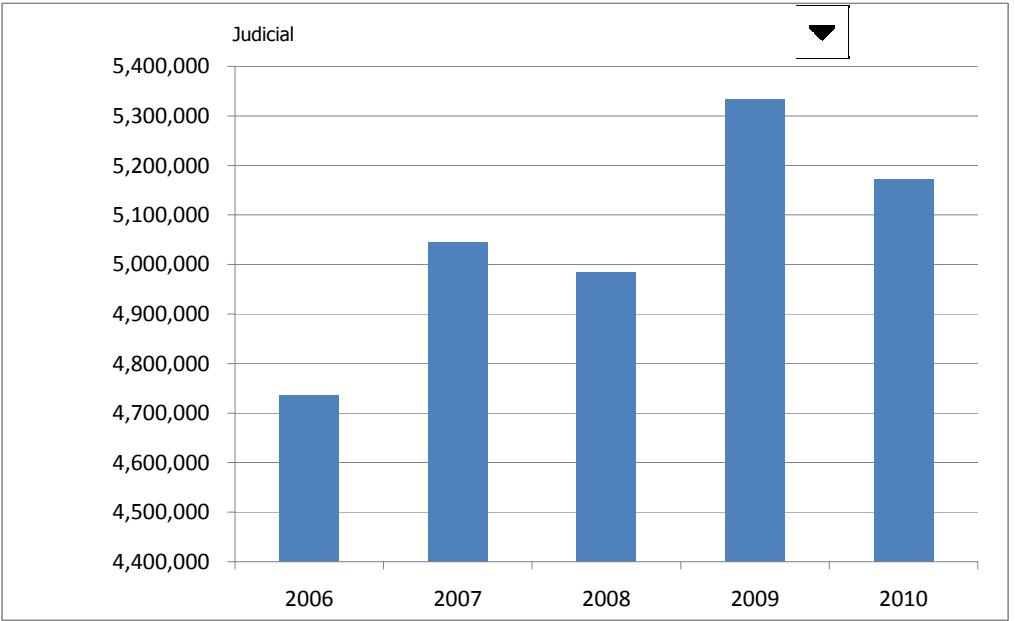
2. Compared to the prior year

| | 2009 | 2010 | % change |
|---------------------------|----------------------|----------------------|-----------|
| Legislative | \$ 275,784 | \$ 290,948 | 5% |
| Judicial | 5,333,356 | 5,172,038 | -3% |
| General Governmental | 5,430,567 | 5,390,083 | -1% |
| Public Safety | 10,370,496 | 10,513,273 | 1% |
| Public Works | 379,876 | 897,993 | 136% |
| Health & welfare | 21,039,622 | 21,549,585 | 2% |
| Recreation & culture | 760,738 | 512,103 | -33% |
| Other Activities | 497,101 | 1,254,825 | 152% |
| Capital outlay | 8,612 | 4,584 | -47% |
| Debt service | 205,000 | 192,125 | -6% |
| Interfund transfers (net) | (8,051) | 1,270 | -116% |
| total expenditures | \$ 44,293,101 | \$ 45,778,827 | 3% |

3. Spending per capita - compared to the prior year



4. Historical trends of individual departments:

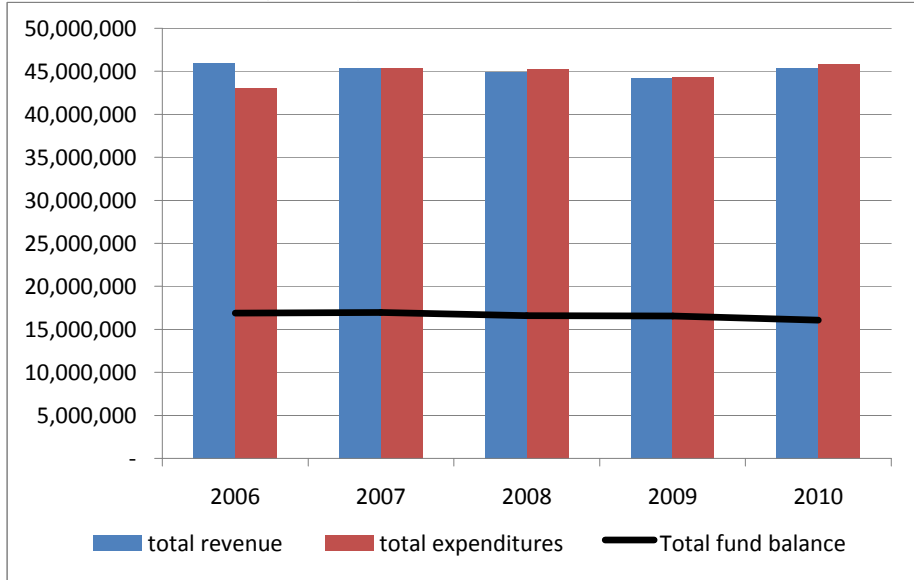


Commentary:

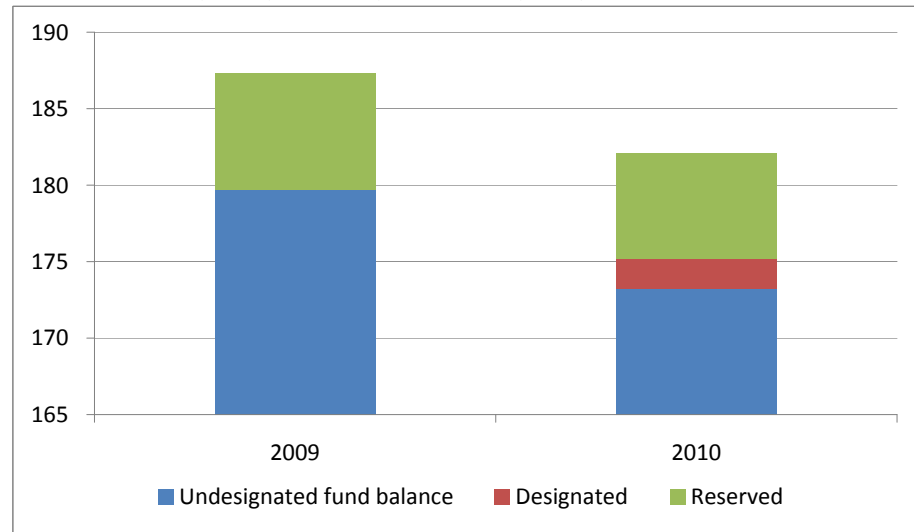
For more information on our unit's finances, contact the County Controller/Administrators Office at (810) 667-0366

CITIZENS' GUIDE TO LOCAL UNIT FINANCES - County of Lapeer

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



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

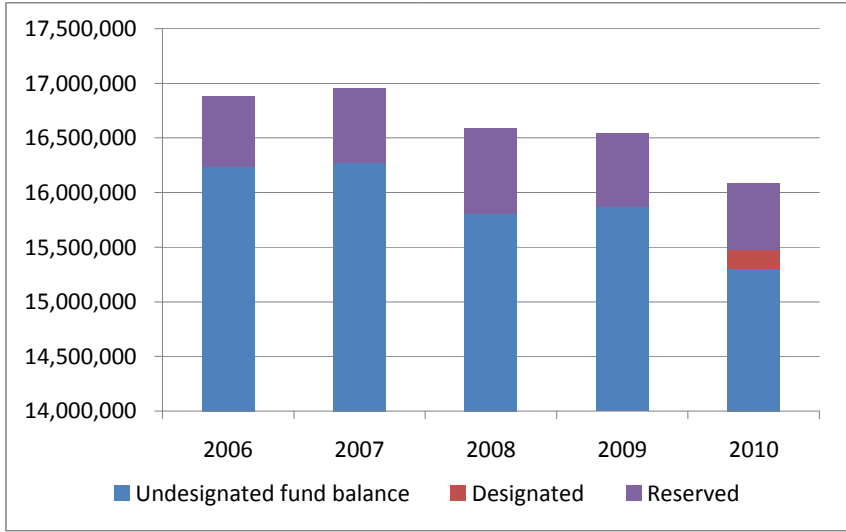


FINANCIAL POSITION

2. Compared to the prior year

| | 2009 | 2010 | % change |
|-----------------------------|------------|------------|----------|
| Revenue | 44,251,308 | 45,319,518 | 2% |
| Expenditures | 44,293,101 | 45,778,827 | 3% |
| Surplus (shortfall) | (41,793) | (459,309) | 999% |
| Fund balance, by component: | | | |
| Reserved | 670,453 | 607,381 | -9% |
| Designated | - | 172,719 | #DIV/0! |
| Undesignated | 15,870,443 | 15,301,487 | -4% |
| total fund balance | 16,540,896 | 16,081,587 | -3% |

4. Historical trends of individual components



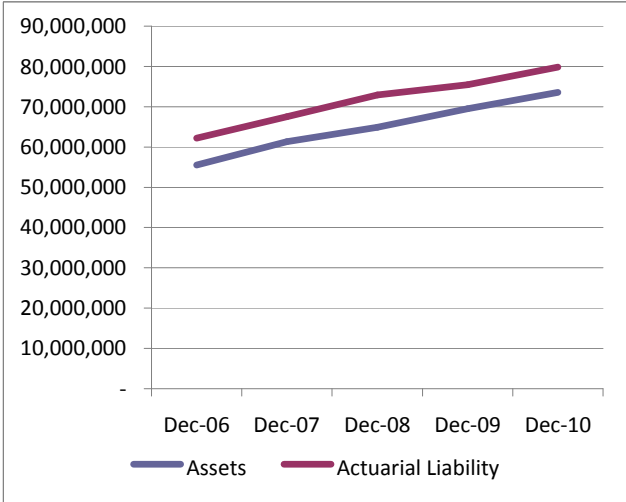
Commentary:

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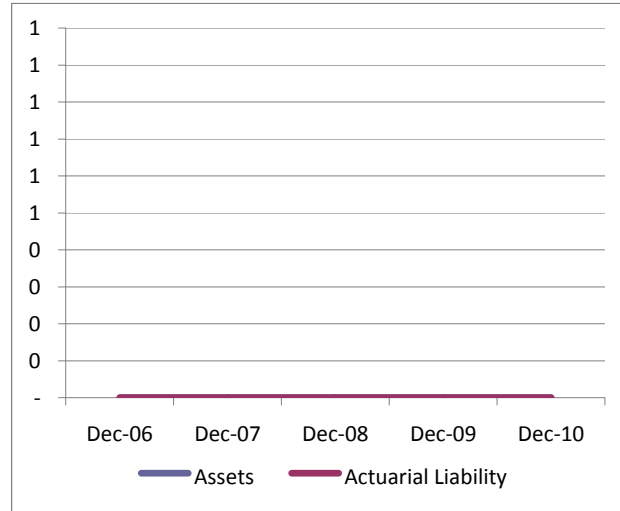
CITIZENS' GUIDE TO LOCAL UNIT FINANCES - County of Lapeer

OTHER LONG TERM OBLIGATIONS

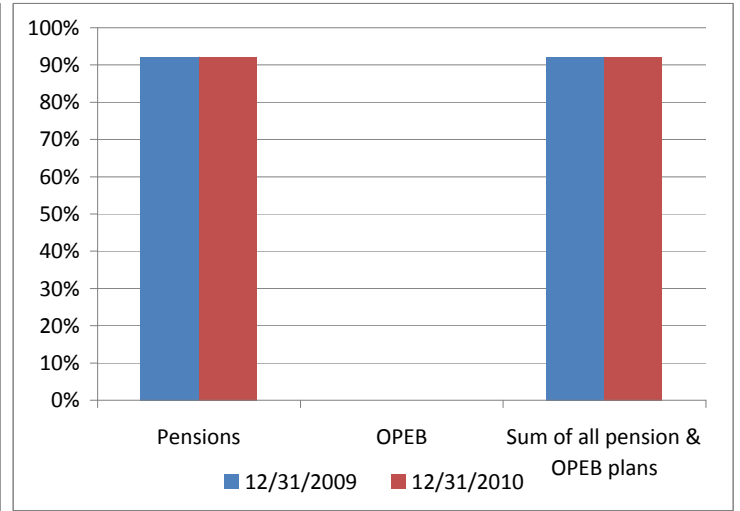
1. Pension funding status



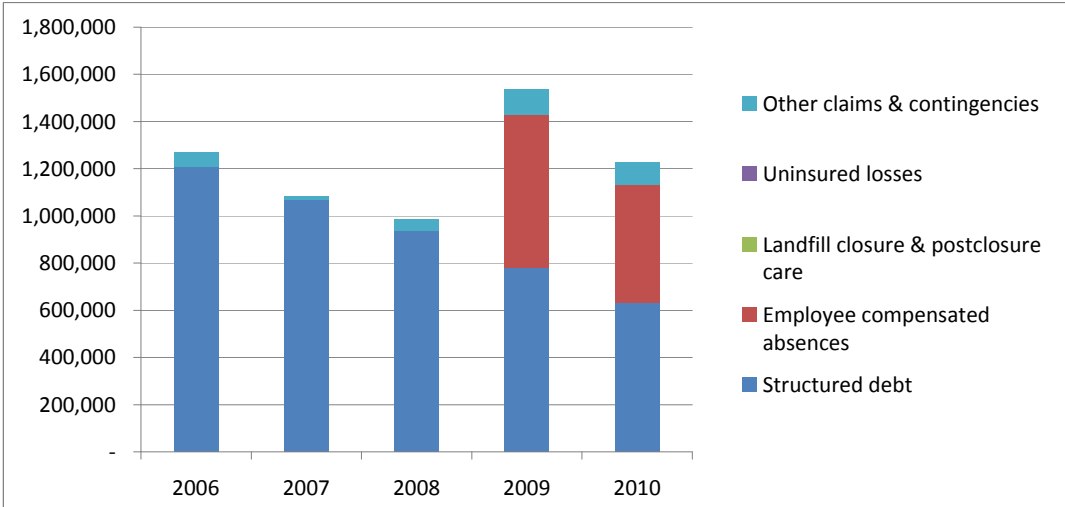
2. Retiree Health care funding status



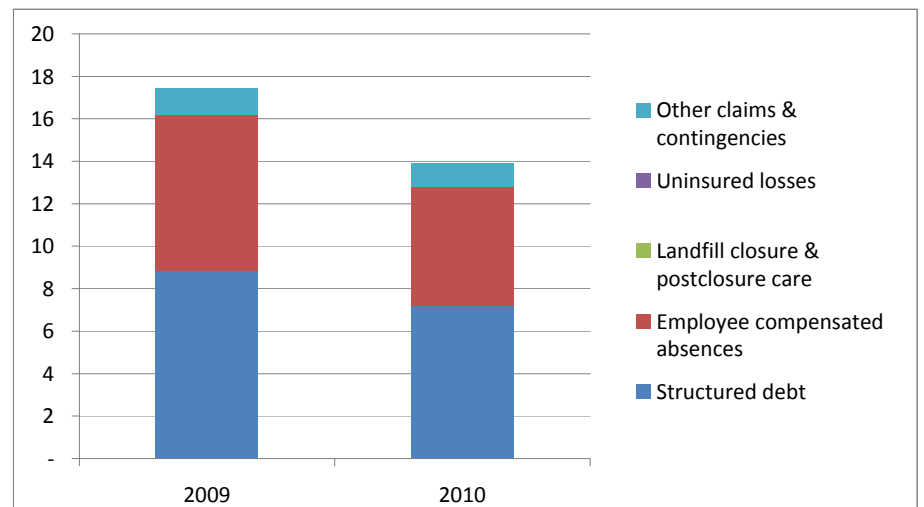
3. Percent funded - compared to the prior year



4. Long Term Debt obligations:



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



Commentary:

For more information on our unit's finances, contact the County Controller/Administrators Office at (810) 667-0366