

City of Port Huron

Economic Vitality Incentive Program

Certification of Accountability and Transparency

Updated to include 6/30/11 Information

City of Port Huron

Economic Vitality Incentive Program Certification of Accountability and Transparency

By October 1, 2011, produce and make readily available to the public (from the local unit's finances):

1. Performance Dashboard
2. Citizen's Guide

Include recognition of unfunded liabilities

City of Port Huron

Economic Vitality Incentive Program

Citizen's Guide

- State issued letter explaining goals of the new requirements for Citizen's Guide and Dashboard
- Citizen's Guide describes financial condition of the City of Port Huron
- Intended to be a transparent understanding of local finances
- Intended to be easily understood by average citizen
- Must include recognition of City's unfunded liabilities

Citizen's Guide

Presented in Four Sections

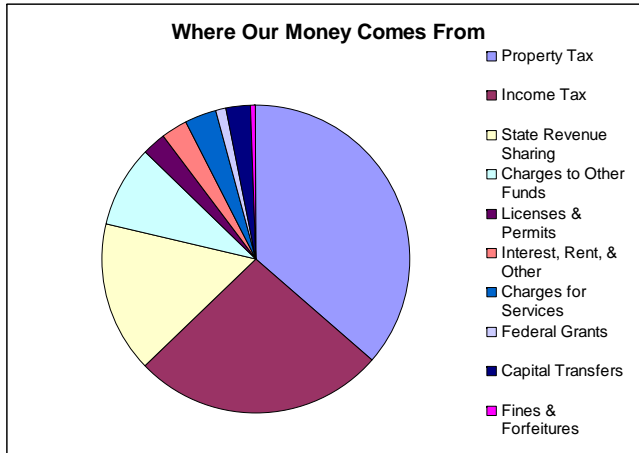
1. General Fund
2. All Other Governmental Funds
3. All Governmental Funds
(Combined General Fund and All Other Governmental Funds)
4. Liabilities
 1. Pensions and Retiree Healthcare (OPEB)
 2. Other Long Term Debt

Citizen's Guide

General Fund

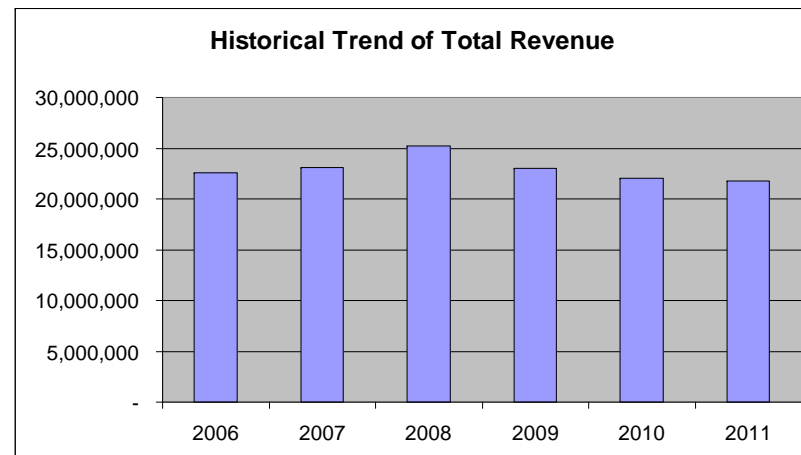
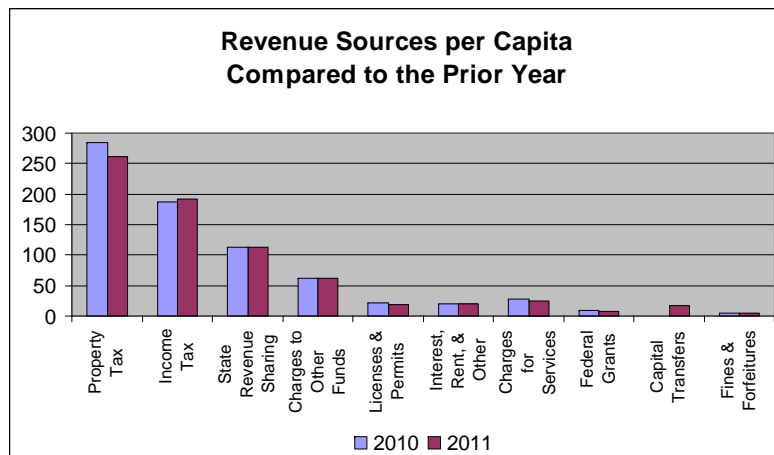
- City's Primary Operating Fund
- Accounts for the General Government
- Includes All Activity Unless Required in Another Fund

General Fund

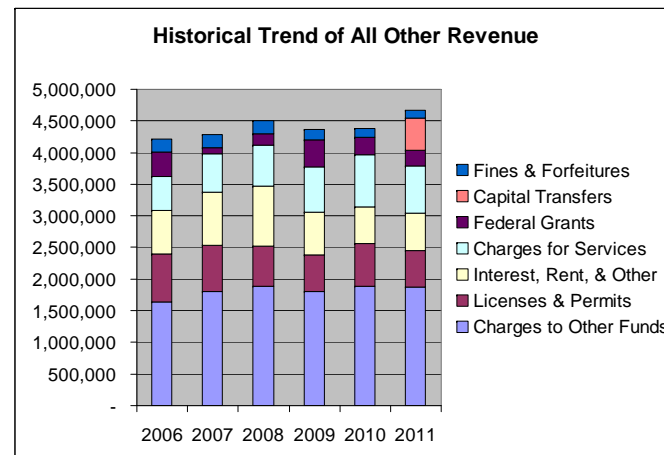
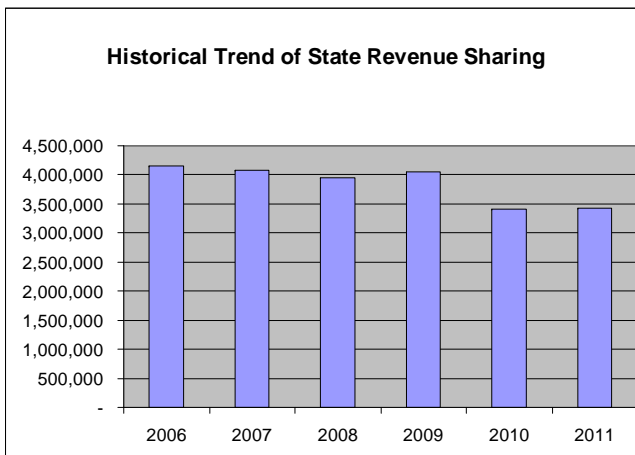
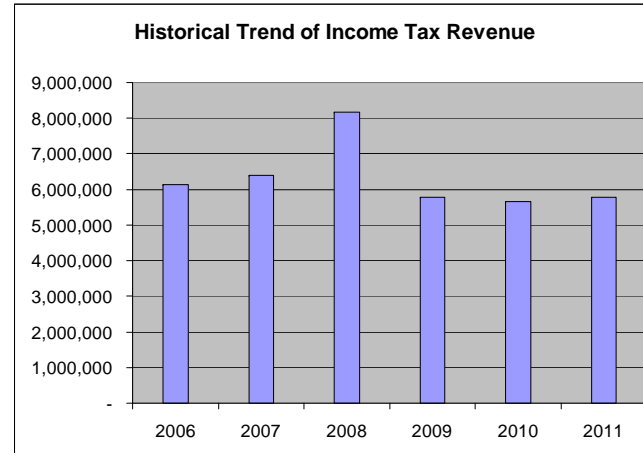
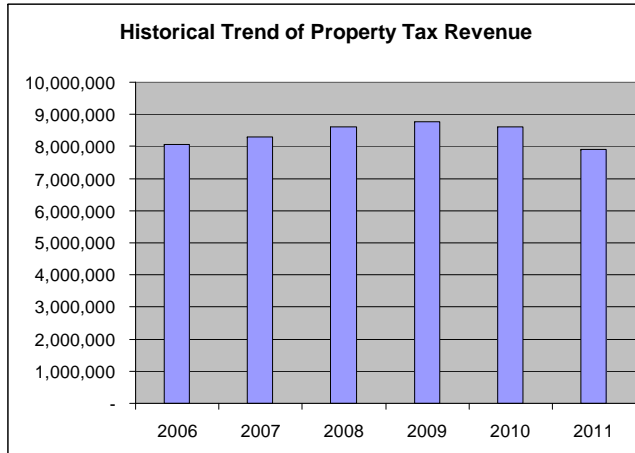


Total Revenue Compared to Prior Year

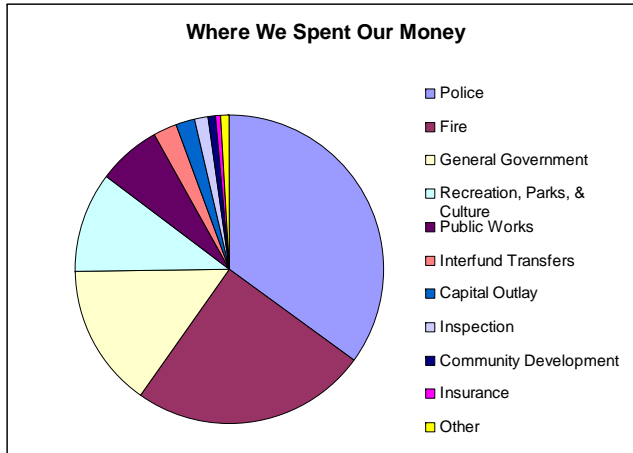
	<u>2010</u>	<u>2011</u>	<u>% change</u>
Property Tax	\$ 8,604,072	\$ 7,899,429	-8.2%
Income Tax	\$ 5,654,697	\$ 5,781,024	2.2%
State Revenue Sharing	\$ 3,415,797	\$ 3,424,638	0.3%
Charges to Other Funds	\$ 1,885,725	\$ 1,874,558	-0.6%
Licenses & Permits	\$ 670,558	\$ 577,045	-13.9%
Interest, Rent, & Other	\$ 588,258	\$ 591,097	0.5%
Charges for Services	\$ 822,239	\$ 741,938	-9.8%
Capital Transfers	\$ -	\$ 506,976	
Federal Grants	\$ 270,336	\$ 252,398	-6.6%
Fines & Forfeitures	\$ 145,581	\$ 132,271	-9.1%
Total	\$ 22,057,263	\$ 21,781,374	-1.3%



General Fund

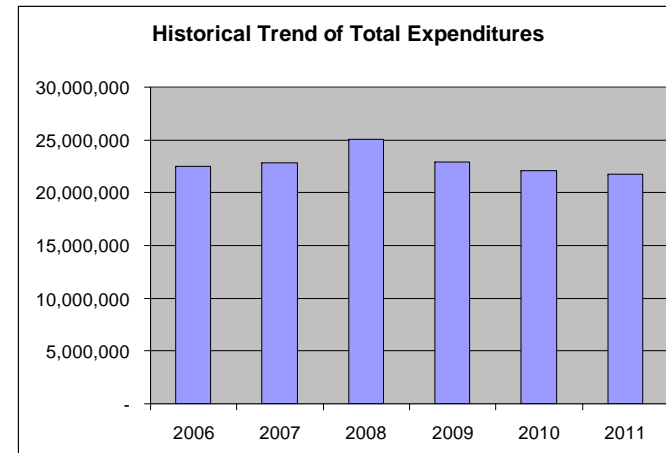
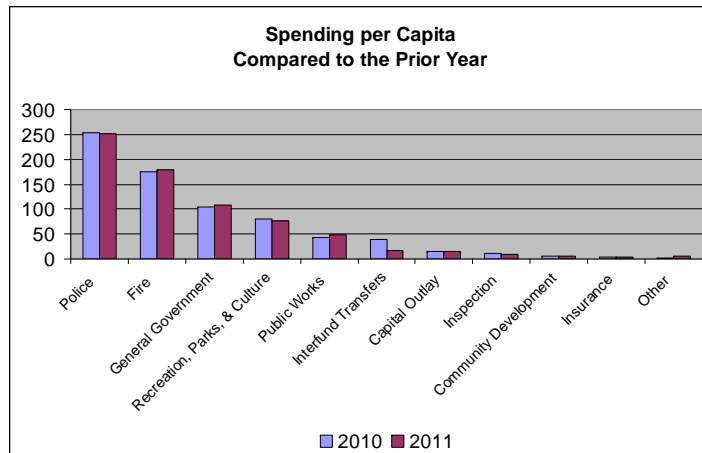


General Fund

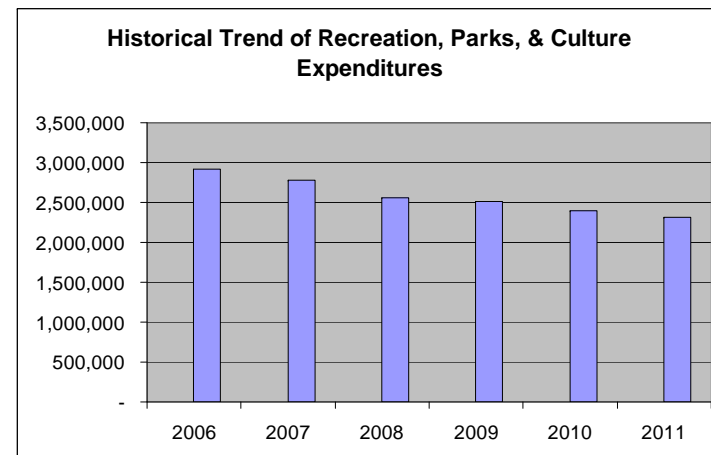
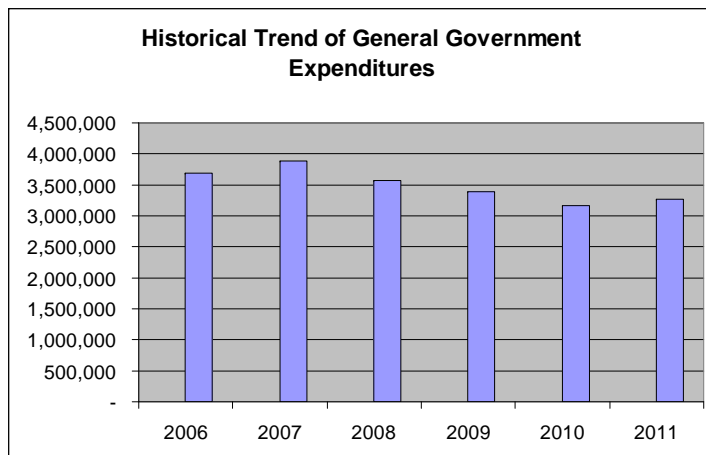
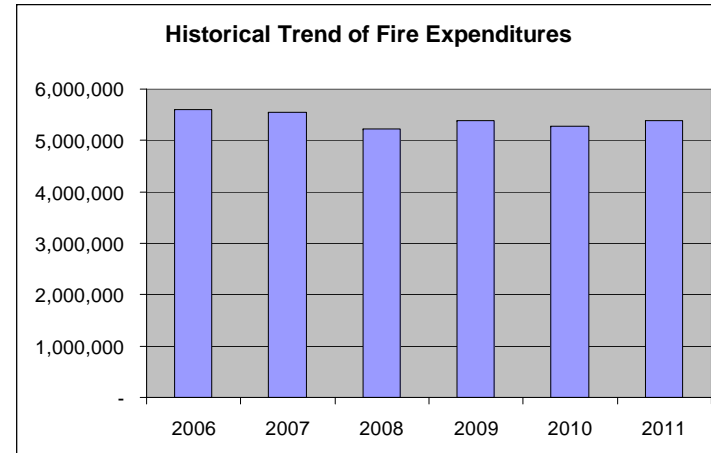
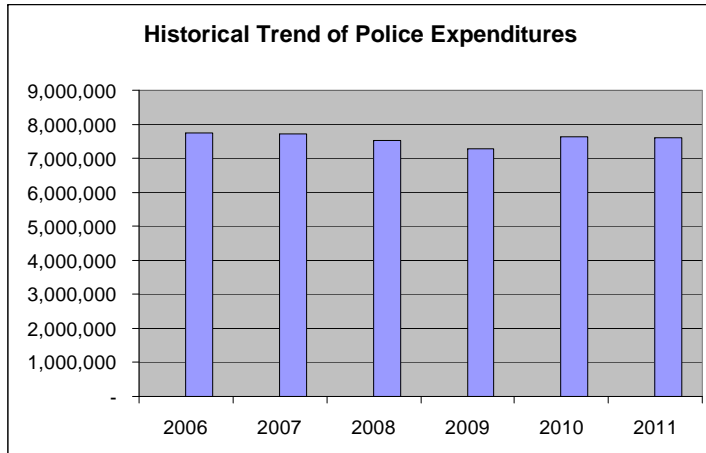


Total Expenditures Compared to Prior Year

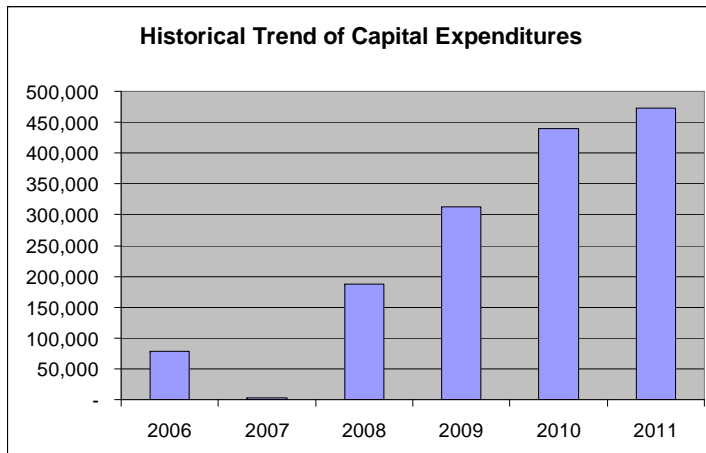
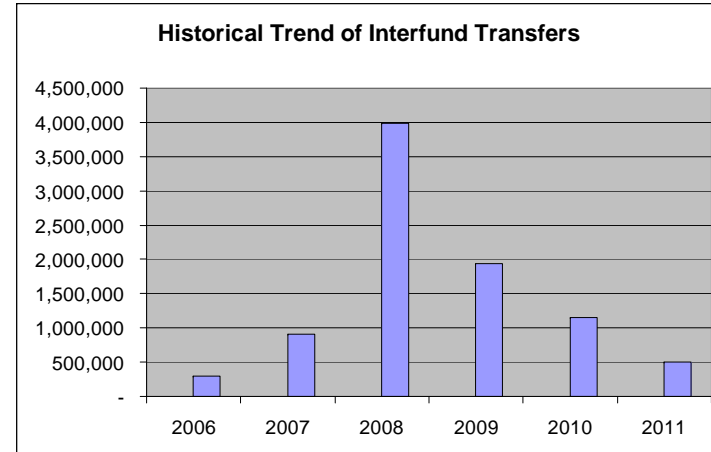
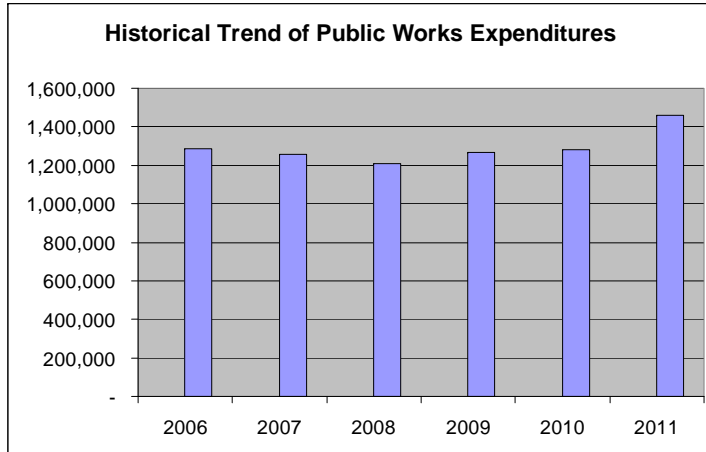
	<u>2010</u>	<u>2011</u>	<u>% change</u>
Police	\$ 7,623,200	\$ 7,601,017	-0.3%
Fire	\$ 5,269,345	\$ 5,394,296	2.4%
General Government	\$ 3,161,209	\$ 3,263,408	3.2%
Recreation, Parks, & Culture	\$ 2,392,262	\$ 2,314,188	-3.3%
Public Works	\$ 1,282,369	\$ 1,461,366	14.0%
Interfund Transfers	\$ 1,153,300	\$ 503,300	-56.4%
Capital Outlay	\$ 439,548	\$ 473,364	7.7%
Inspection	\$ 365,494	\$ 287,945	-21.2%
Community Development	\$ 175,781	\$ 183,781	4.6%
Insurance	\$ 136,720	\$ 120,769	-11.7%
Other	\$ 47,484	\$ 171,146	260.4%
Total	\$ 22,046,712	\$ 21,774,580	-1.2%



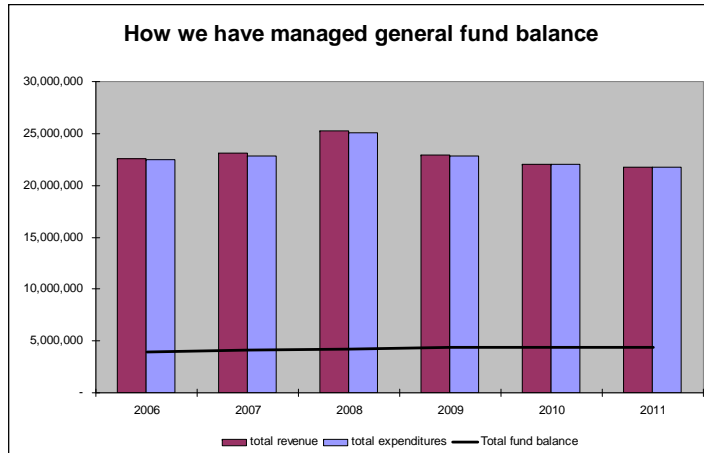
General Fund



General Fund

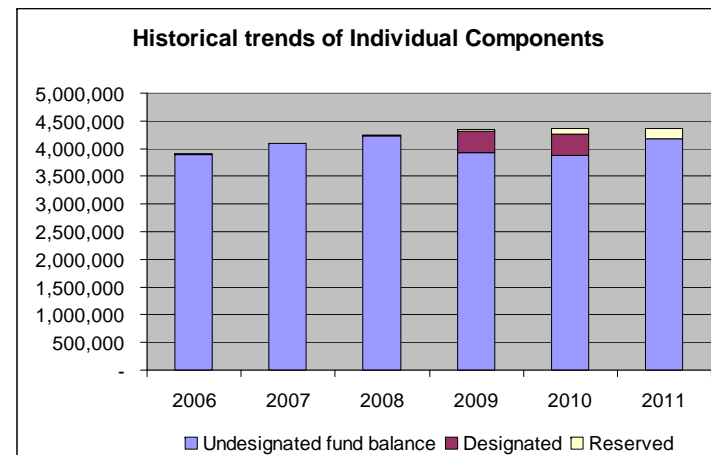
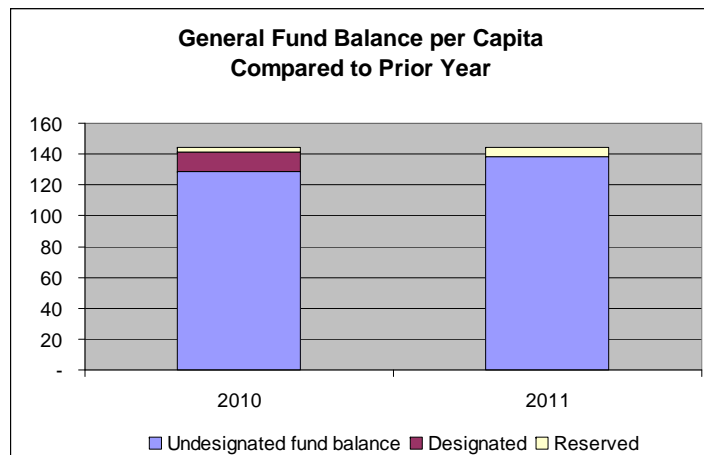


General Fund



Revenue, Expense, & Fund Balance compared to the prior year

	2010	2011	% change
Revenue	22,057,263	21,781,374	-1.3%
Expenditures	22,046,712	21,774,580	-1.2%
Surplus (shortfall)	10,551	6,794	-35.6%
Fund balance, by component:			
Reserved	88,752	180,319	103.2%
Designated	383,802	0	-100.0%
Undesignated	3,882,520	4,181,549	7.7%
Total Fund Balance	4,355,074	4,361,868	0.2%

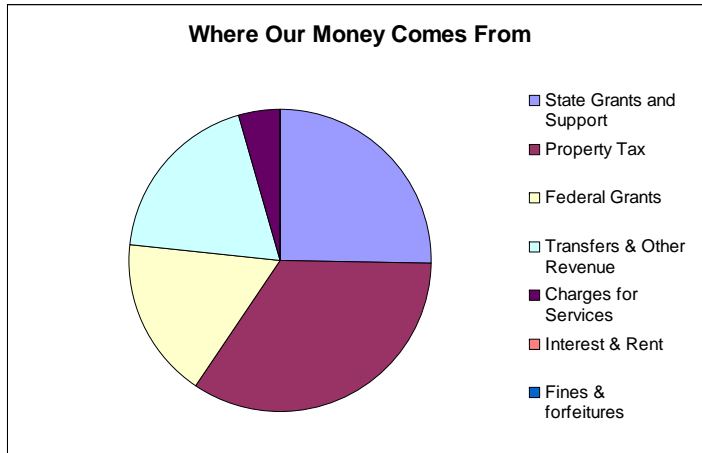


Citizen's Guide

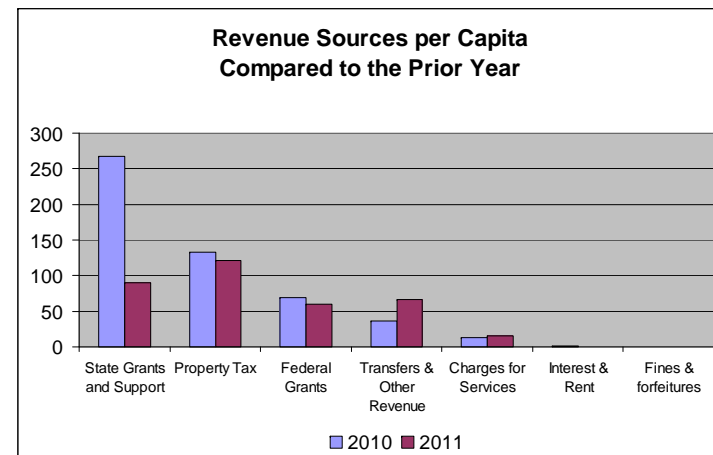
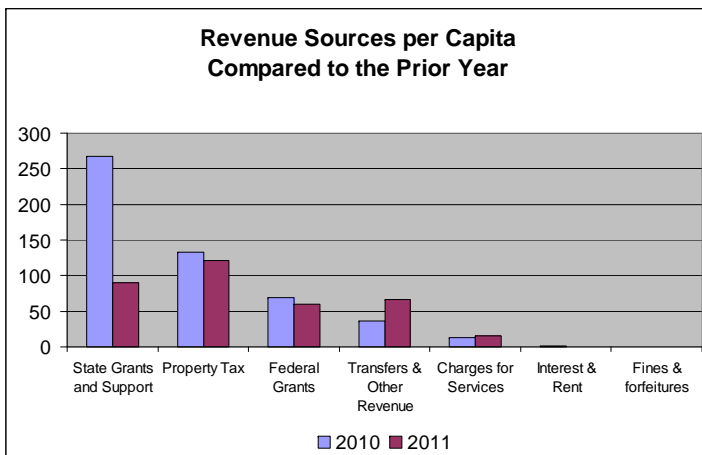
All Other Governmental Funds

- Streets Funds (Major, Local, Municipal)
- Rubbish and Garbage Collection
- CDBG and Other Grant Funds
- Cemetery Fund
- Rental Certification
- Law Enforcement Funds
- Other Governmental Funds

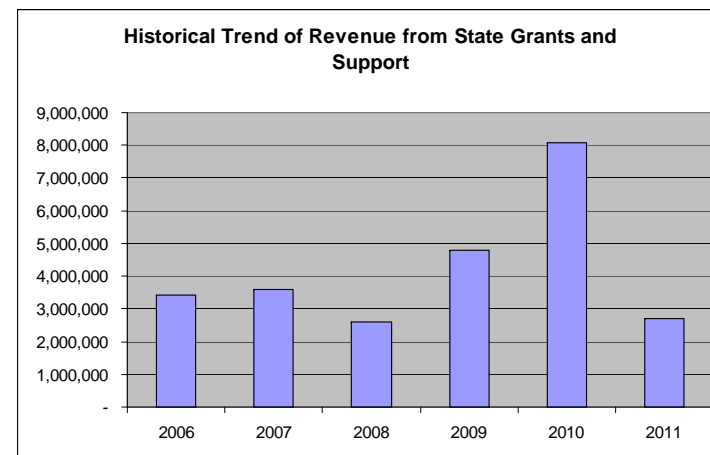
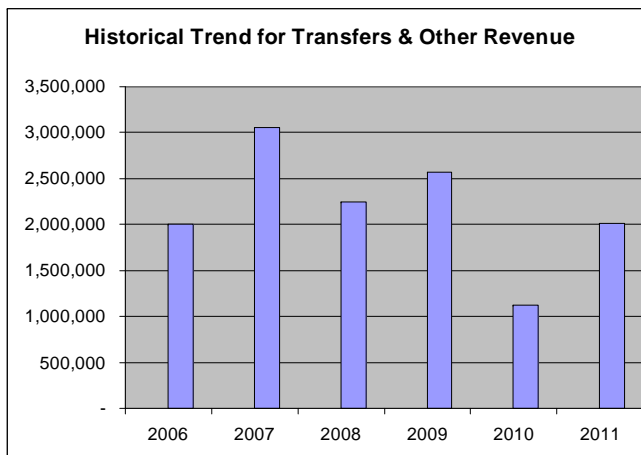
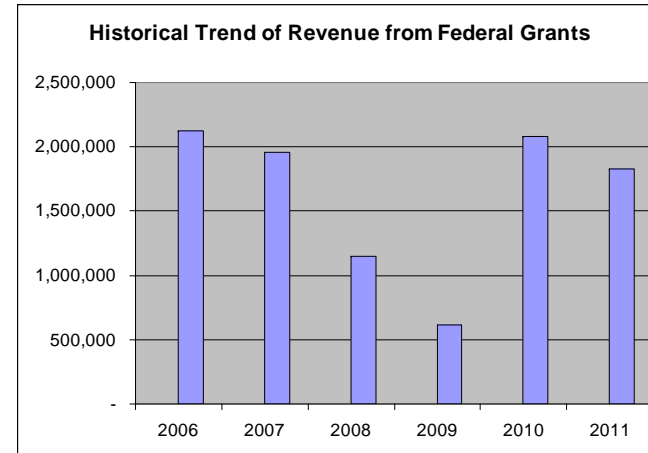
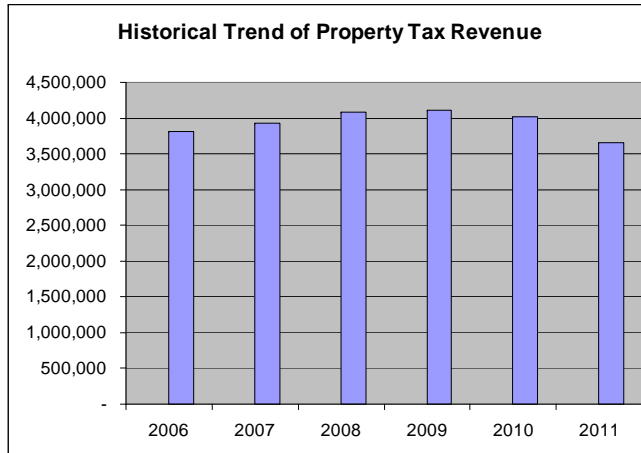
Other Governmental Funds



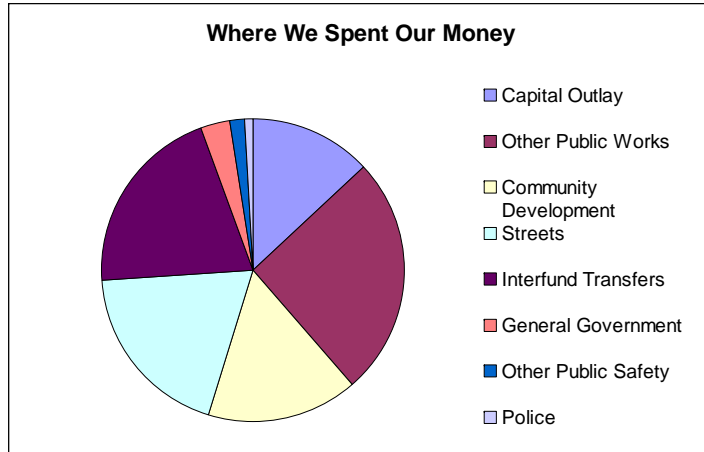
	Revenue Compared to Prior Year		
	2010	2011	% change
State Grants and Support	\$ 8,064,020	\$ 2,706,081	-66.4%
Property Tax	\$ 4,014,855	\$ 3,654,660	-9.0%
Federal Grants	\$ 2,080,752	\$ 1,825,971	-12.2%
Transfers & Other Revenue	\$ 1,119,678	\$ 2,016,181	80.1%
Charges for Services	\$ 397,337	\$ 468,375	17.9%
Interest & Rent	\$ 21,122	\$ 13,880	-34.3%
Total	\$ 15,697,764	\$ 10,685,148	-31.9%



Other Governmental Funds

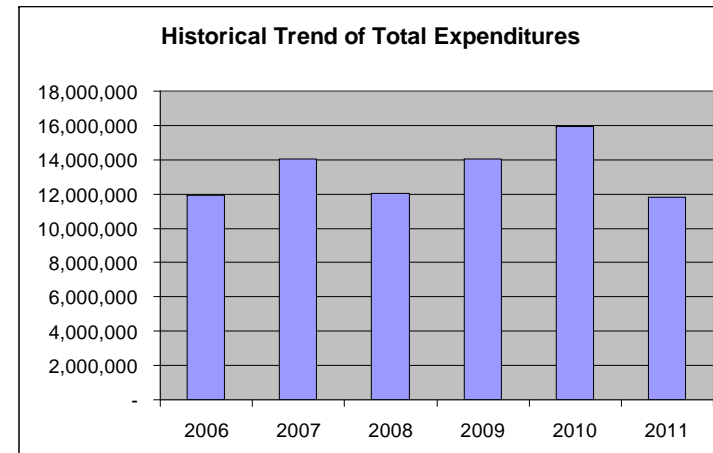
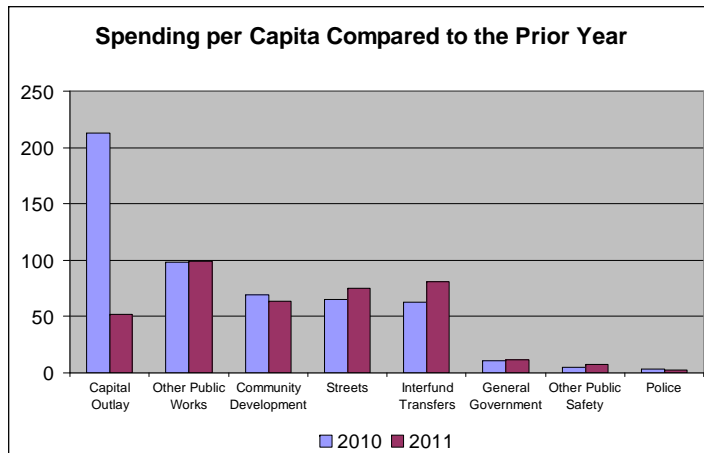


Other Governmental Funds

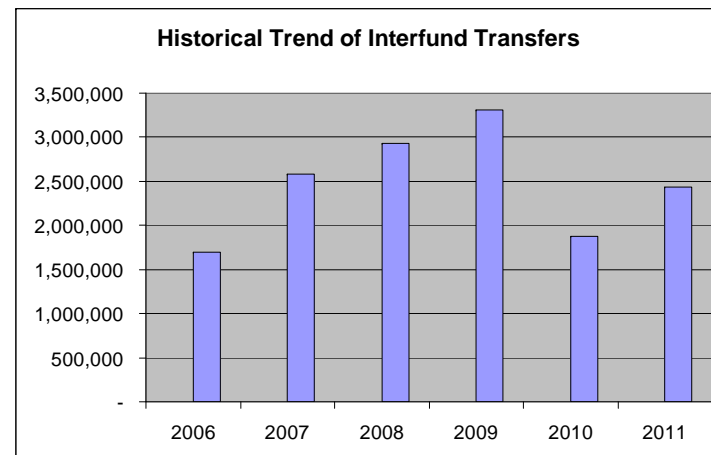
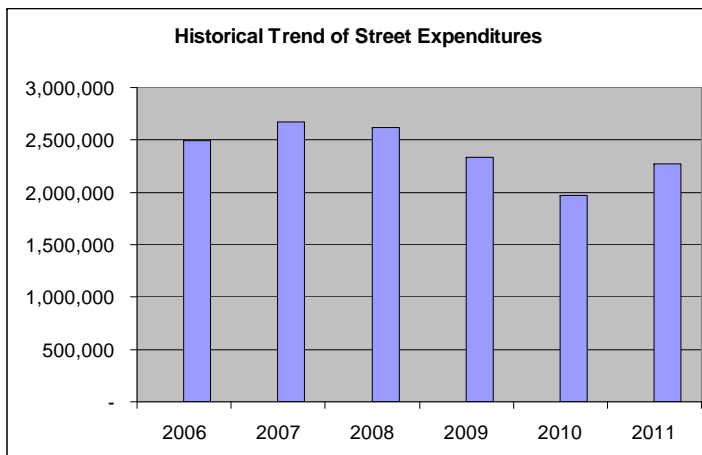
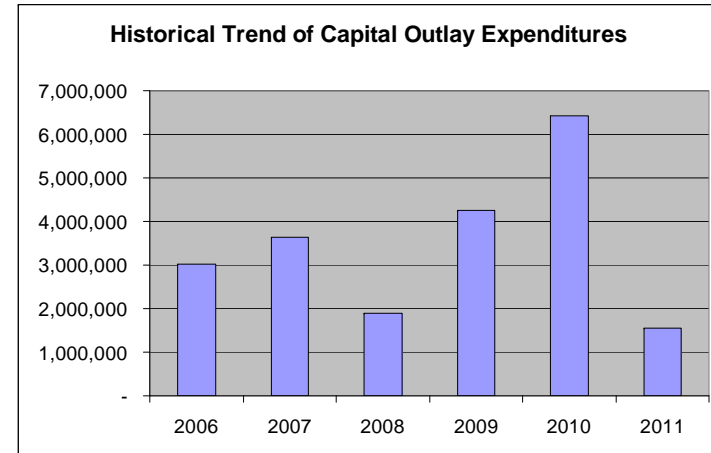
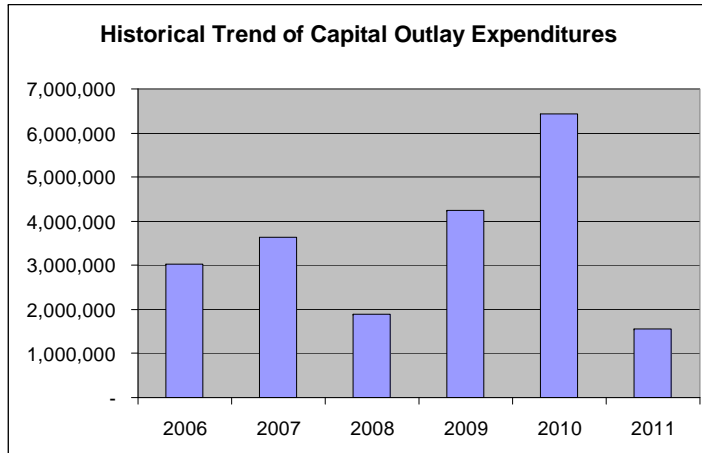


Expenditures Compared to Prior Year

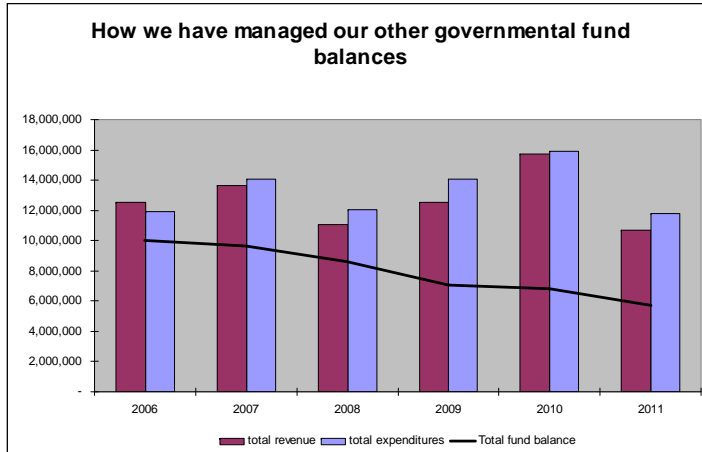
	<u>2010</u>	<u>2011</u>	<u>% change</u>
Capital Outlay	\$ 6,427,596	\$ 1,559,294	-75.7%
Other Public Works	\$ 2,954,079	\$ 2,994,307	1.4%
Community Development	\$ 2,088,625	\$ 1,913,486	-8.4%
Streets	\$ 1,969,898	\$ 2,268,527	15.2%
Interfund Transfers	\$ 1,880,725	\$ 2,437,618	29.6%
General Government	\$ 331,338	\$ 339,172	2.4%
Other Public Safety	\$ 161,178	\$ 220,356	36.7%
Police	\$ 108,445	\$ 86,497	-20.2%
Total	\$ 15,921,884	\$ 11,819,257	-25.8%



Other Governmental Funds

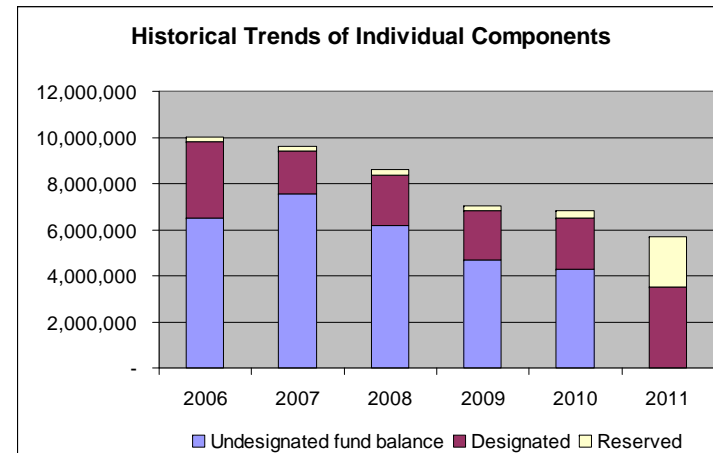
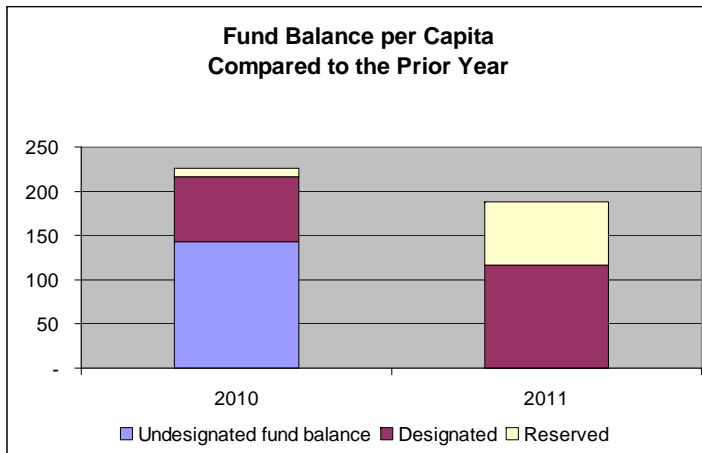


Other Governmental Funds



Revenue, Expense, & Fund Balance compared to the prior year

	2010	2011	% change
Revenue	15,697,764	10,685,148	-31.9%
Expenditures	15,921,884	11,819,257	-25.8%
Surplus (shortfall)	(224,120)	(1,134,109)	406.0%
Fund Balance, by component:			
Reserved	302,748	2,163,440	614.6%
Designated	2,222,054	3,525,004	58.6%
Undesignated	4,297,751	0	-100.0%
Total Fund Balance	6,822,553	5,688,444	-16.6%

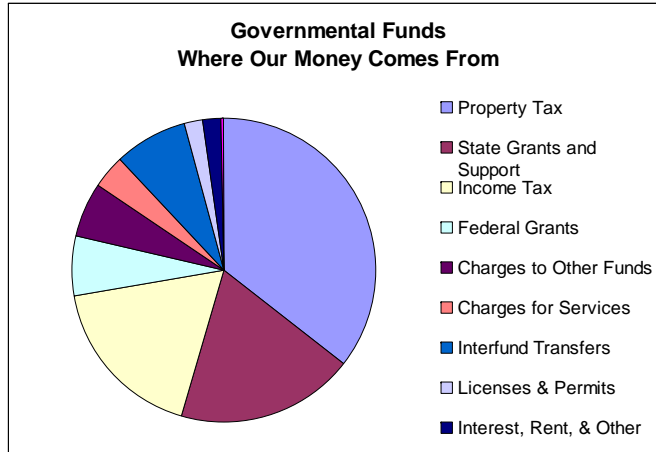


Citizen's Guide

All Governmental Funds

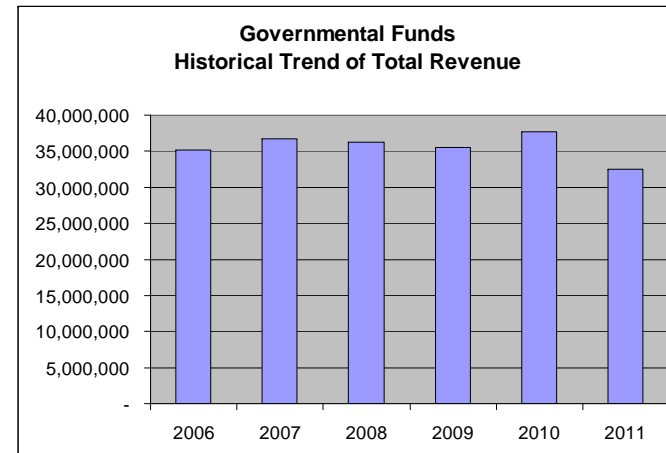
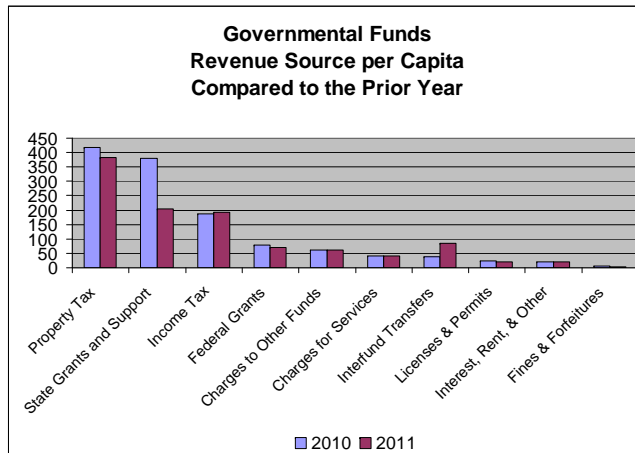
- Combined Presentation
 - General Fund
 - All Other Governmental Funds

All Governmental Funds

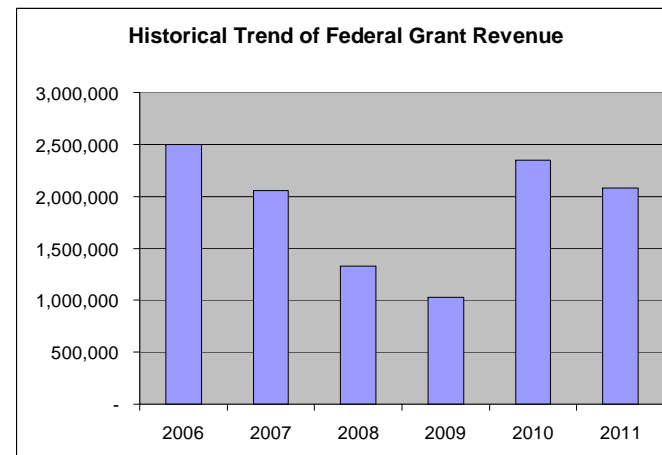
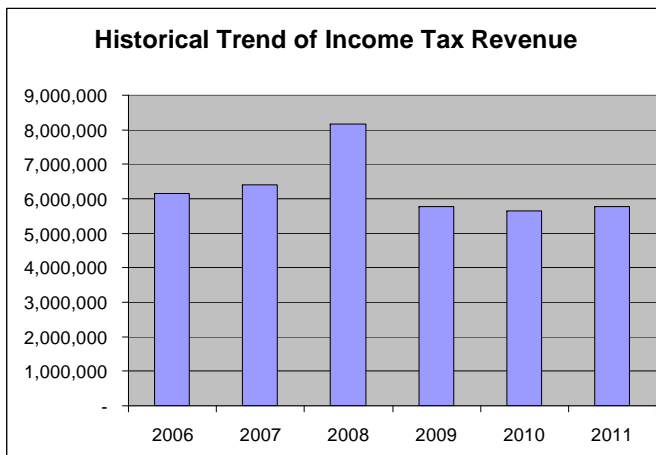
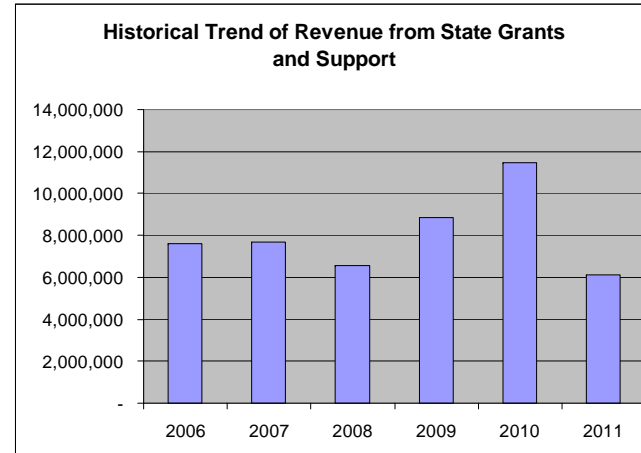
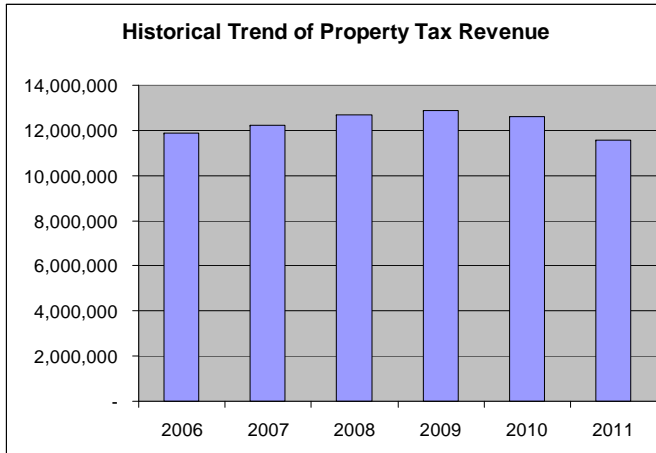


**Governmental Funds
Compared to Prior Year**

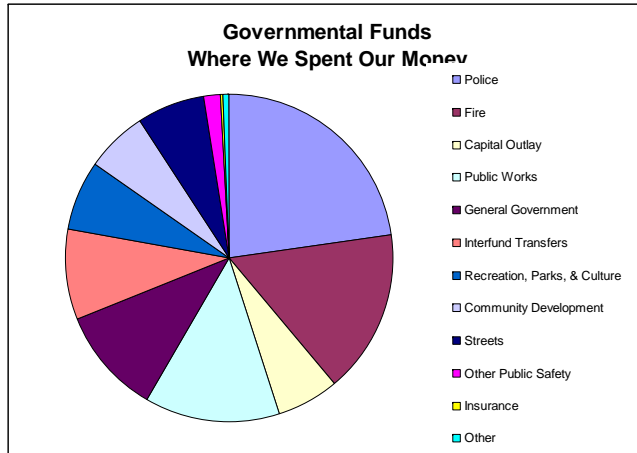
	2010	2011	% change
Property Tax	\$ 12,618,927	\$ 11,554,089	-8.4%
State Grants and Support	11,479,817	6,130,719	-46.6%
Income Tax	5,654,697	5,781,024	2.2%
Federal Grants	2,351,088	2,078,369	-11.6%
Charges to Other Funds	1,875,807	1,874,558	-0.1%
Charges for Services	1,219,576	1,210,313	-0.8%
Interfund Transfers	1,119,678	2,523,157	125.3%
Licenses & Permits	670,558	577,045	-13.9%
Interest, Rent, & Other	619,298	604,977	-2.3%
Fines & Forfeitures	145,581	132,271	-9.1%
total revenue	\$ 37,755,027	\$ 32,466,522	-14.0%



All Governmental Funds

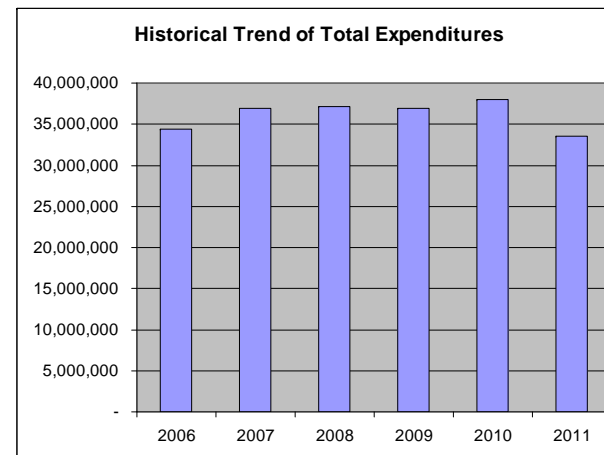
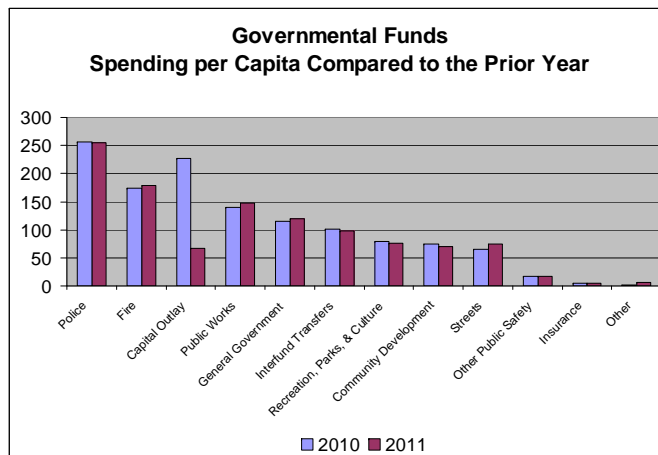


All Governmental Funds

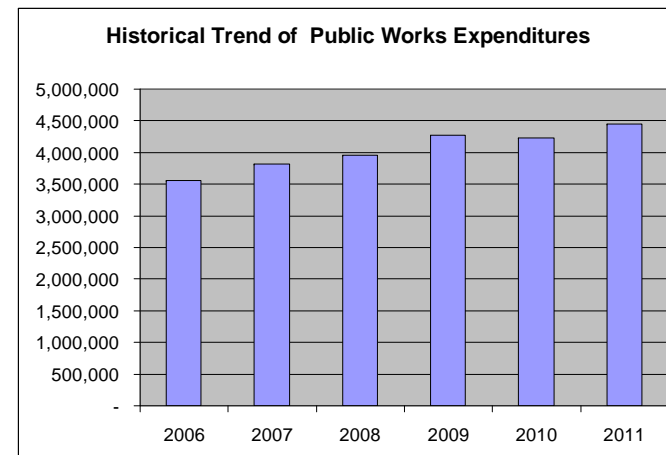
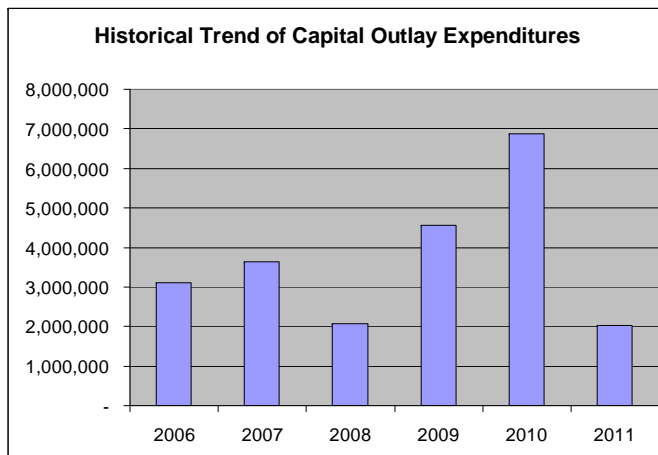
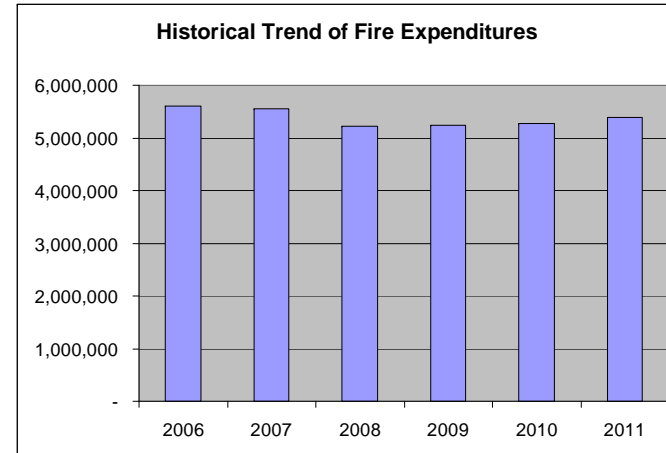
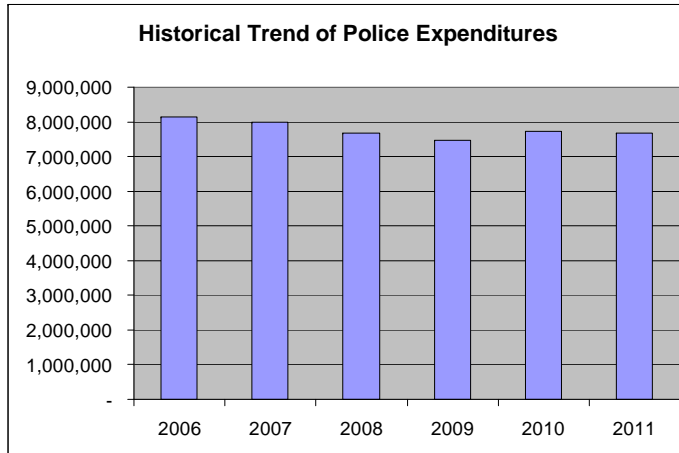


**Governmental Funds
Compared to Prior Year**

	2010	2011	% change
Police	\$ 7,731,645	\$ 7,687,514	-0.6%
Fire	\$ 5,269,345	\$ 5,394,296	2.4%
Capital Outlay	\$ 6,867,144	\$ 2,032,658	-70.4%
Public Works	\$ 4,236,448	\$ 4,455,673	5.2%
General Government	\$ 3,488,245	\$ 3,602,580	3.3%
Interfund Transfers	\$ 3,034,025	\$ 2,940,918	-3.1%
Recreation, Parks, & Culture	\$ 2,396,564	\$ 2,314,188	-3.4%
Community Development	\$ 2,264,406	\$ 2,097,267	-7.4%
Streets	\$ 1,969,898	\$ 2,268,527	15.2%
Other Public Safety	\$ 526,672	\$ 508,301	-3.5%
Insurance	\$ 136,720	\$ 120,769	-11.7%
Other	\$ 47,484	\$ 171,146	260.4%
Total Expenditures	\$ 37,968,596	\$ 33,593,837	-11.5%

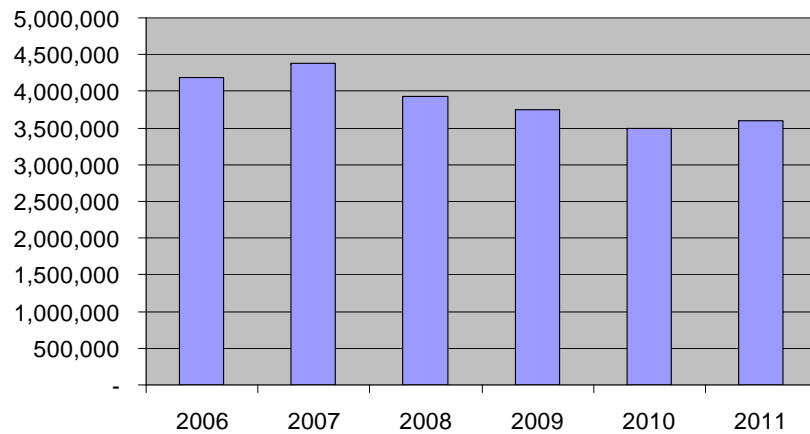


All Governmental Funds

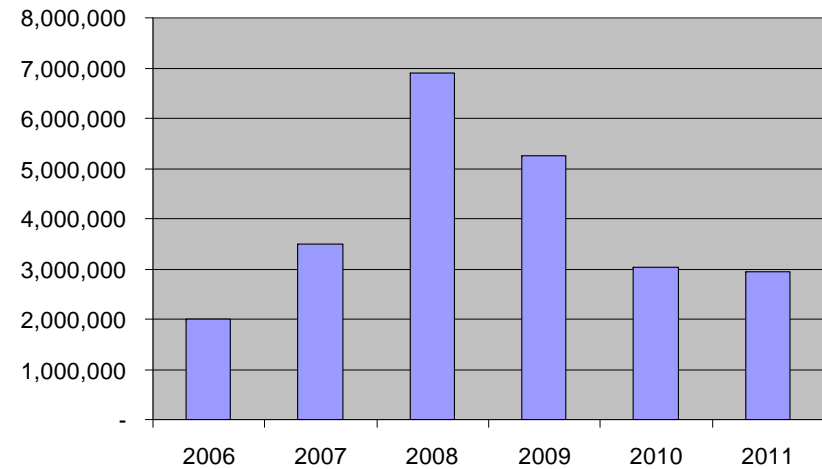


All Governmental Funds

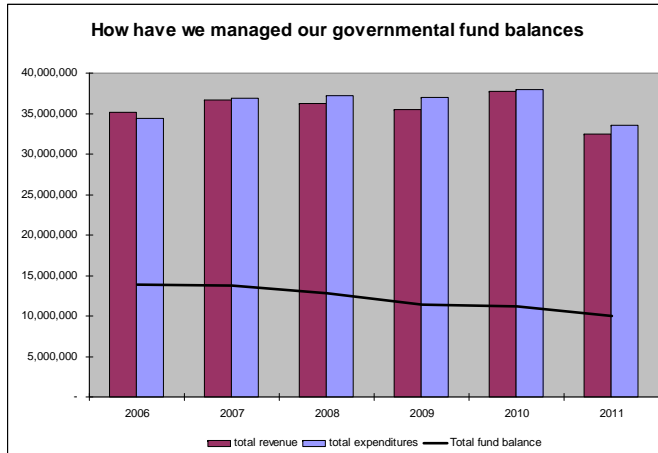
Historical Trend of General Government Expenditures



Historical Trend of Interfund Transfers

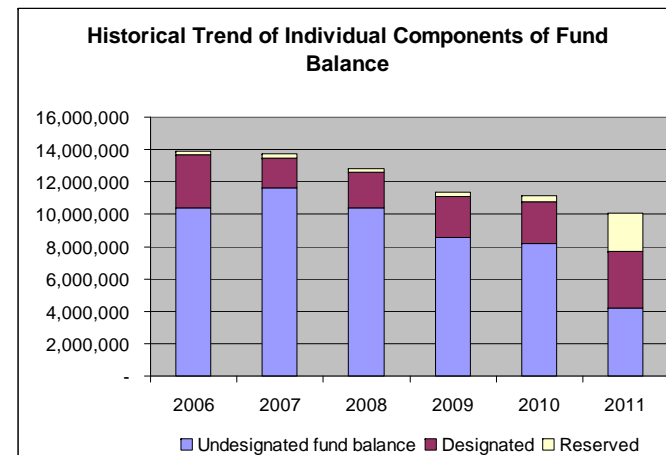
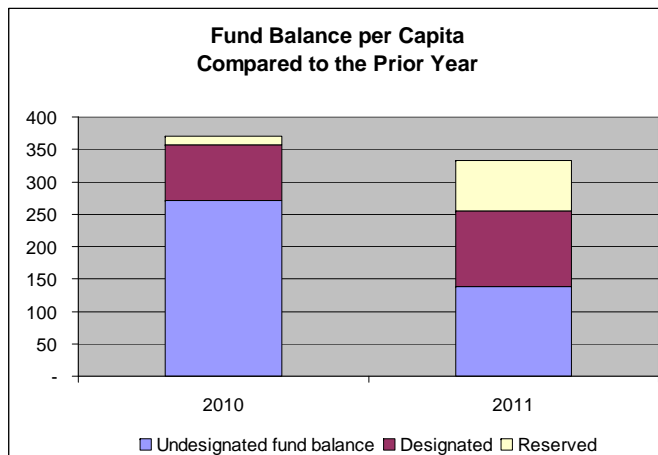


All Governmental Funds



Governmental Funds
Revenue, Expense, & Fund Balance compared to the prior year

	2010	2011	% change
Revenue	37,755,027	32,466,522	-14.0%
Expenditures	37,968,596	33,593,837	-11.5%
Surplus (shortfall)	(213,569)	(1,127,315)	427.8%
Fund balance, by component:			
Reserved	391,500	2,343,759	498.7%
Designated	2,605,856	3,525,004	35.3%
Undesignated	8,180,271	4,181,549	-48.9%
Total fund balance	11,177,627	10,050,312	-10.1%



Citizen's Guide

Liabilities

Pensions and Retiree Health Care (OPEB)

Funding Status – Pension and OPEB

Long Term Debt Obligations

Structured Debt – Bonds

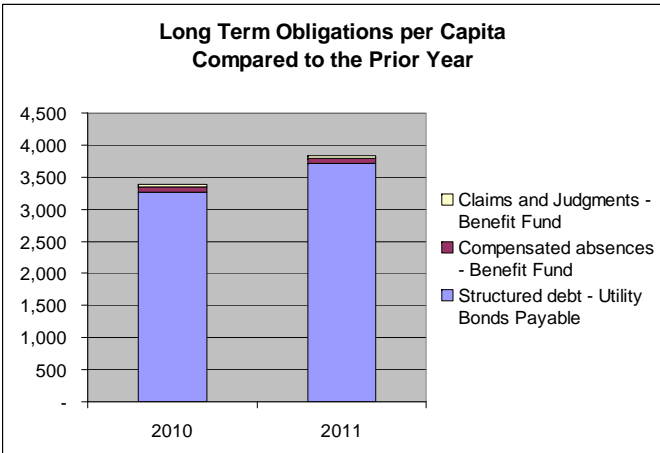
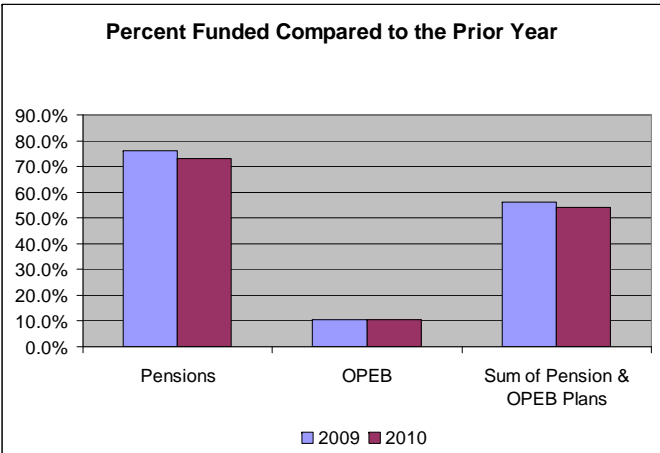
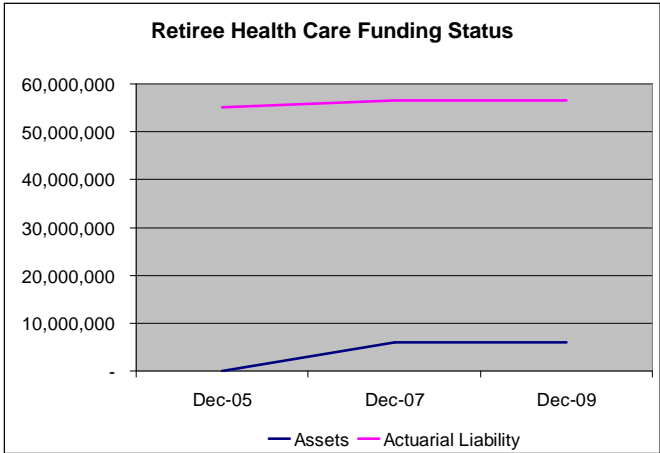
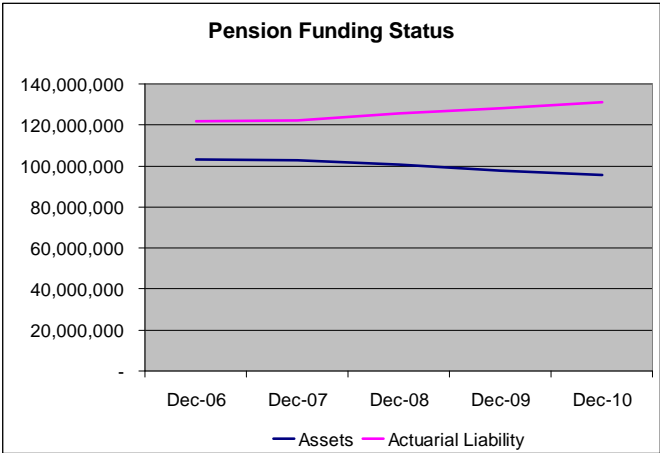
Water and Wastewater Funds

Compensated Absences (Vacation and Sick)

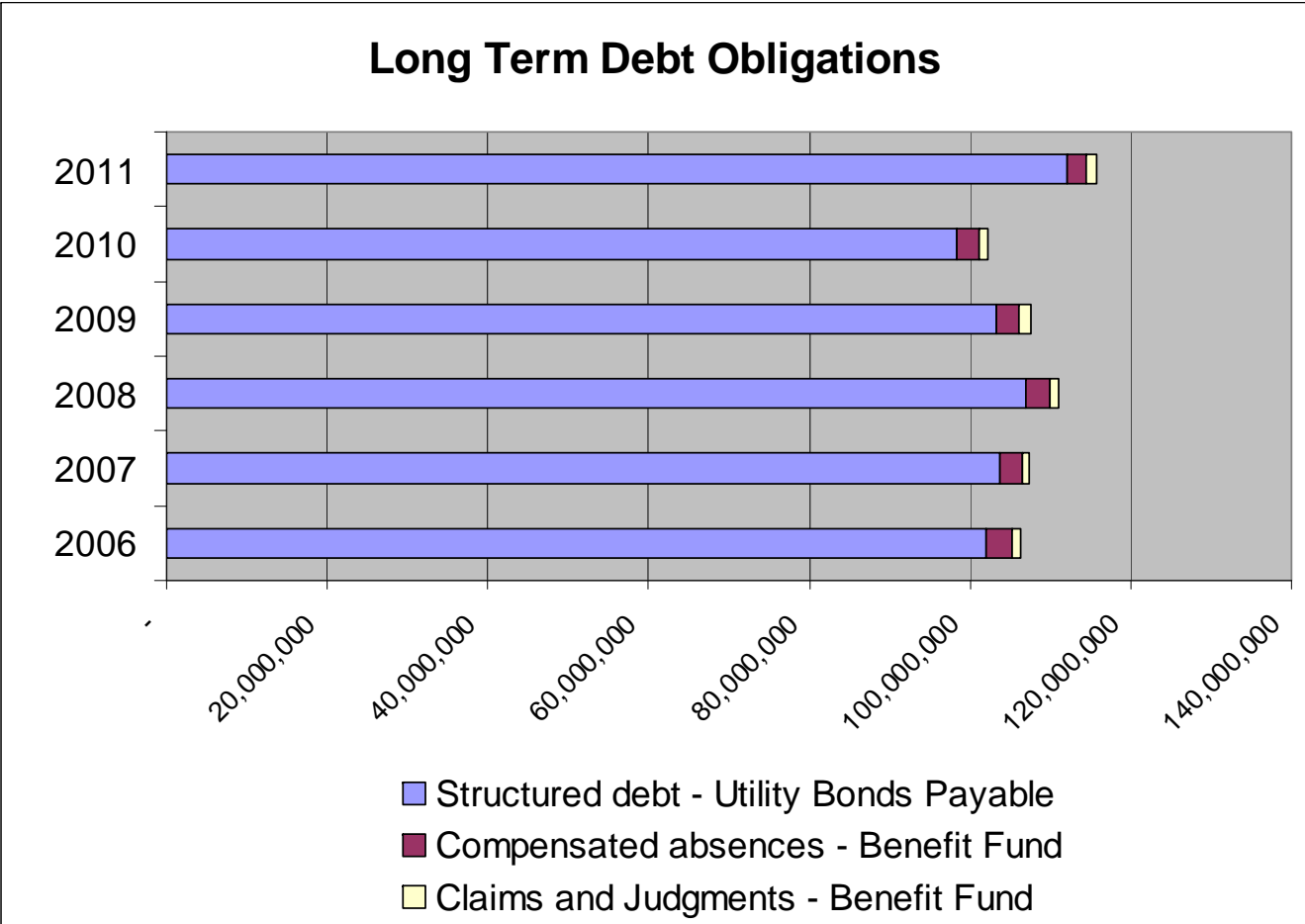
Claims and Judgments

Insurance and Fringe Benefit Fund

Liabilities



Liabilities



Citizen's Guide

Links to Other Information

City of Port Huron <http://www.porthuron.org/default.aspx>

Comprehensive Annual Financial Report (CAFR)

http://www.porthuron.org/pdfs/finance/annual_financial_report_2010.pdf

2011-12 Budget Presented April 25, 2011

http://www.porthuron.org/pdfs/finance/budget_2011-2012.pdf

2011-12 Budget Overview Presented May 9, 2011

http://www.porthuron.org/pdfs/finance/Budget_Presentation_2011-12.pdf

Citizen's Guide

Links to Other Information

- **Municipal Financial Summary**
 - Provided by BS&A Software
 - Includes most communities in Michigan
 - Used data from an annual report to the State – the F-65
 - Summarized and detailed information for multiple years – includes:
 - Tabular data
 - Graphical data

<https://www.accessmygov.com/>

City of Port Huron

Economic Vitality Incentive Program

**Certification of Accountability and
Transparency**