

# **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**

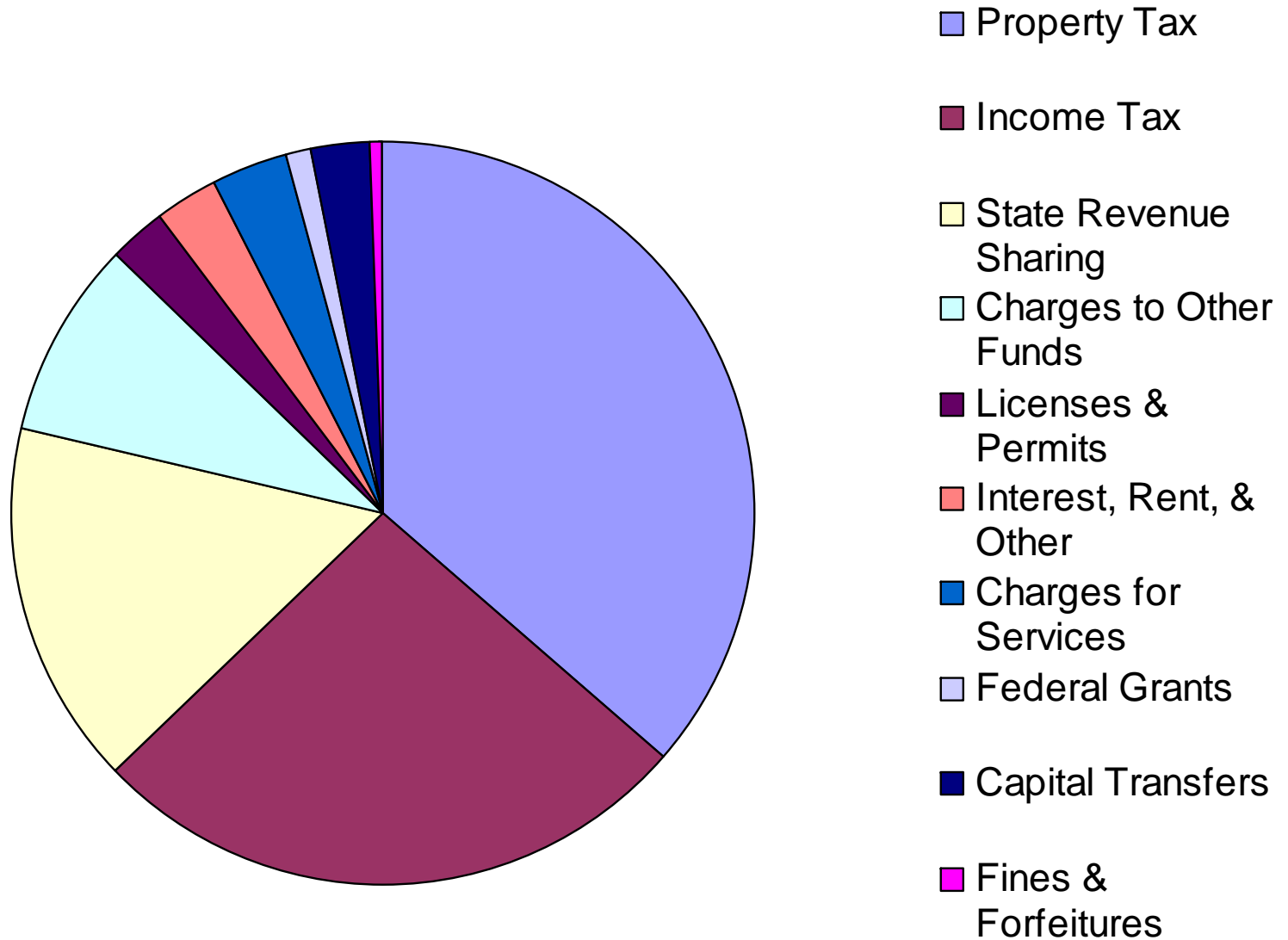
1. General Fund
2. All Other Governmental Funds
3. All Governmental Funds  
(Combined General Fund and All Other Governmental Funds)
4. Liabilities
  1. Pensions and Retiree Healthcare (OPEB)
  2. Other Long Term Debt

# **Citizen's Guide**

## **General Fund**

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

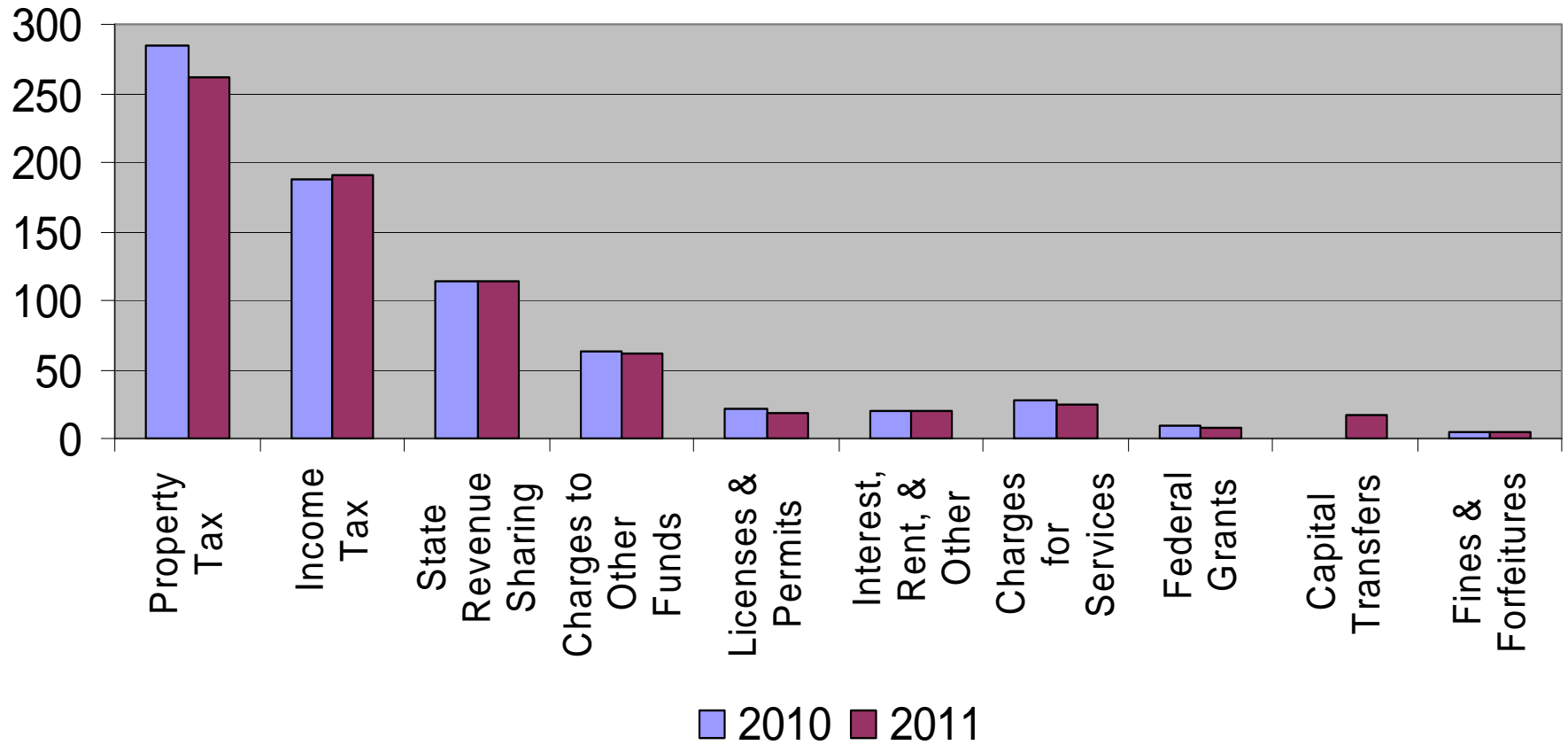
## Where Our Money Comes From



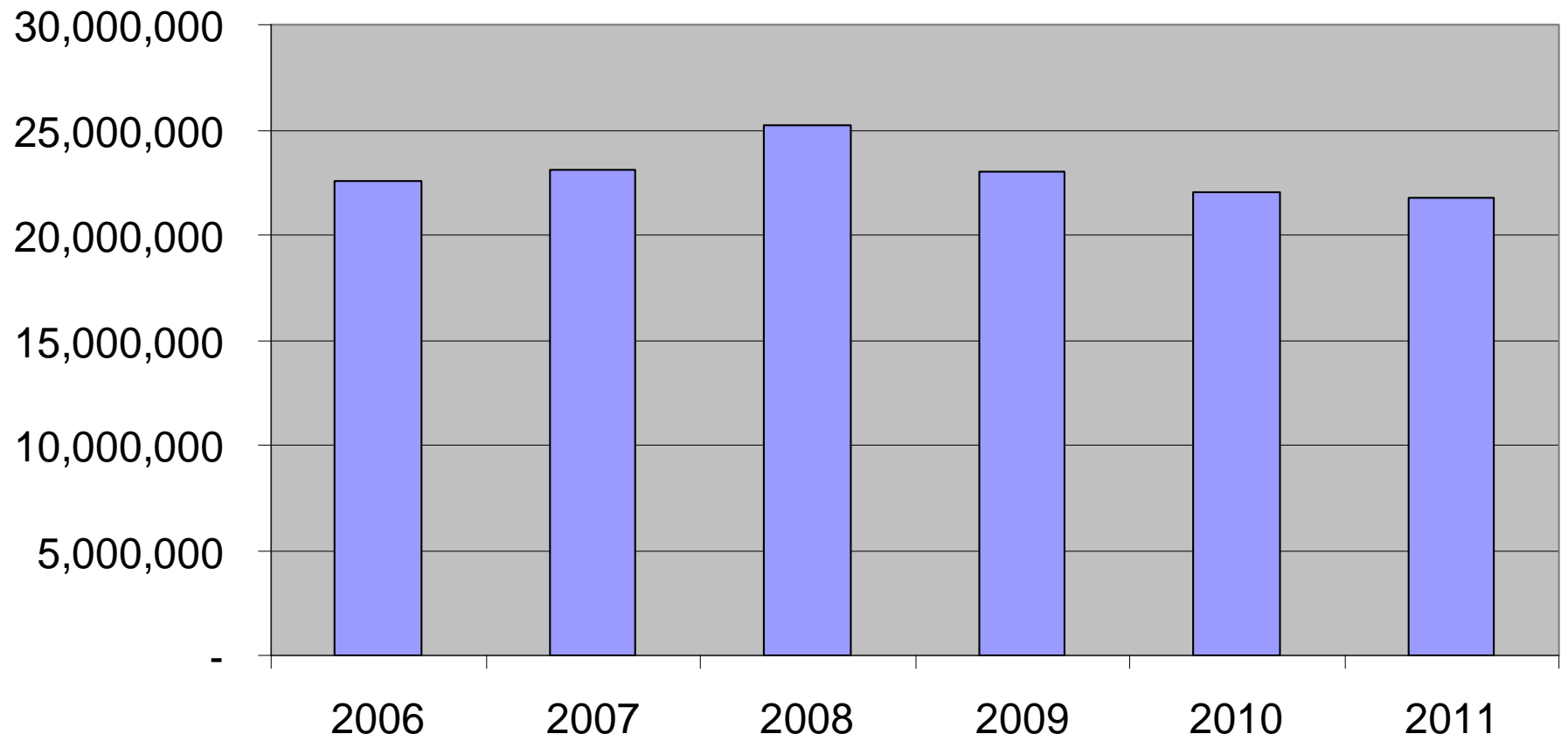
**Total Revenue  
Compared to Prior Year**

	<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	<u>\$ 22,057,263</u>	<u>\$ 21,781,374</u>	<u>-1.3%</u>

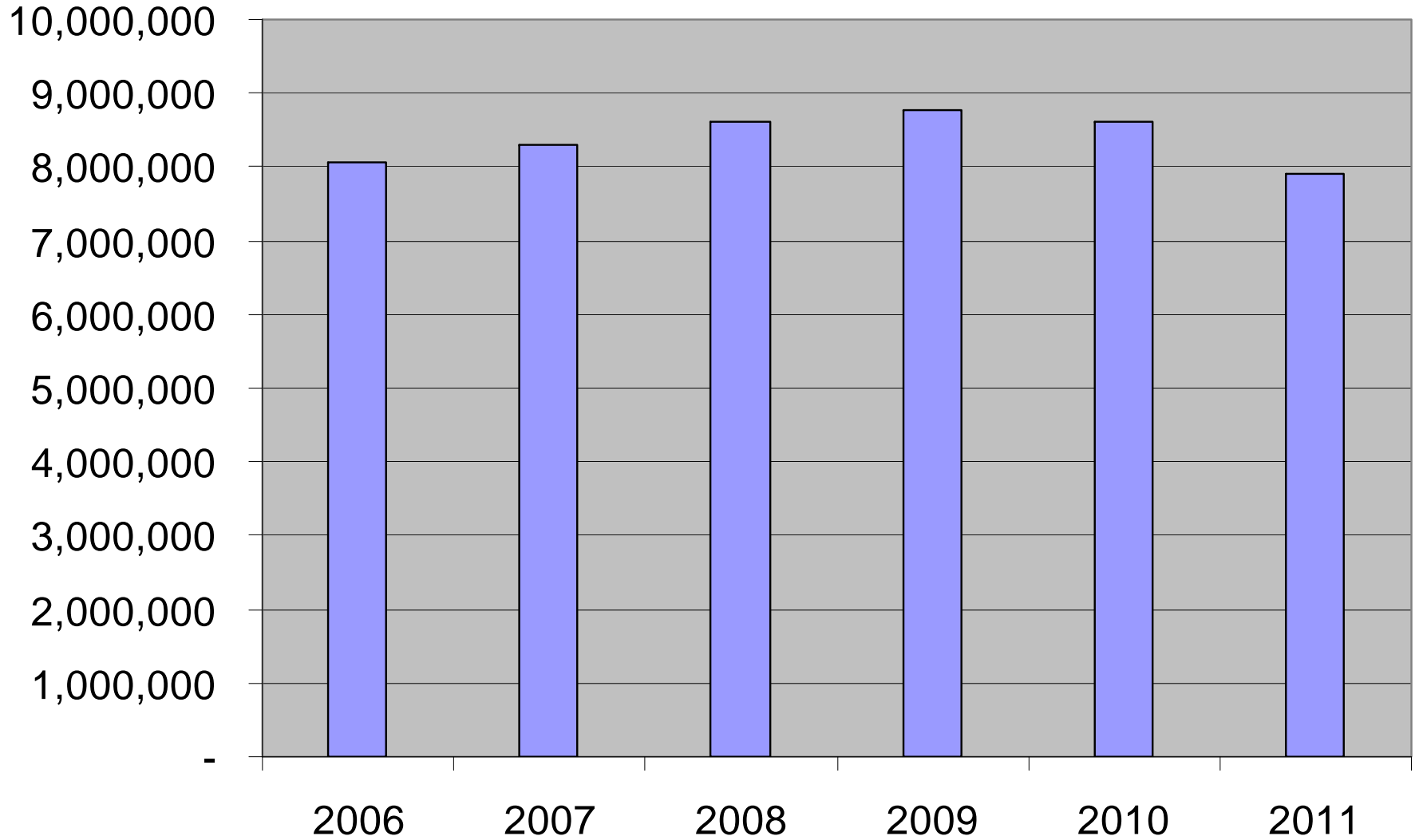
## Revenue Sources per Capita Compared to the Prior Year



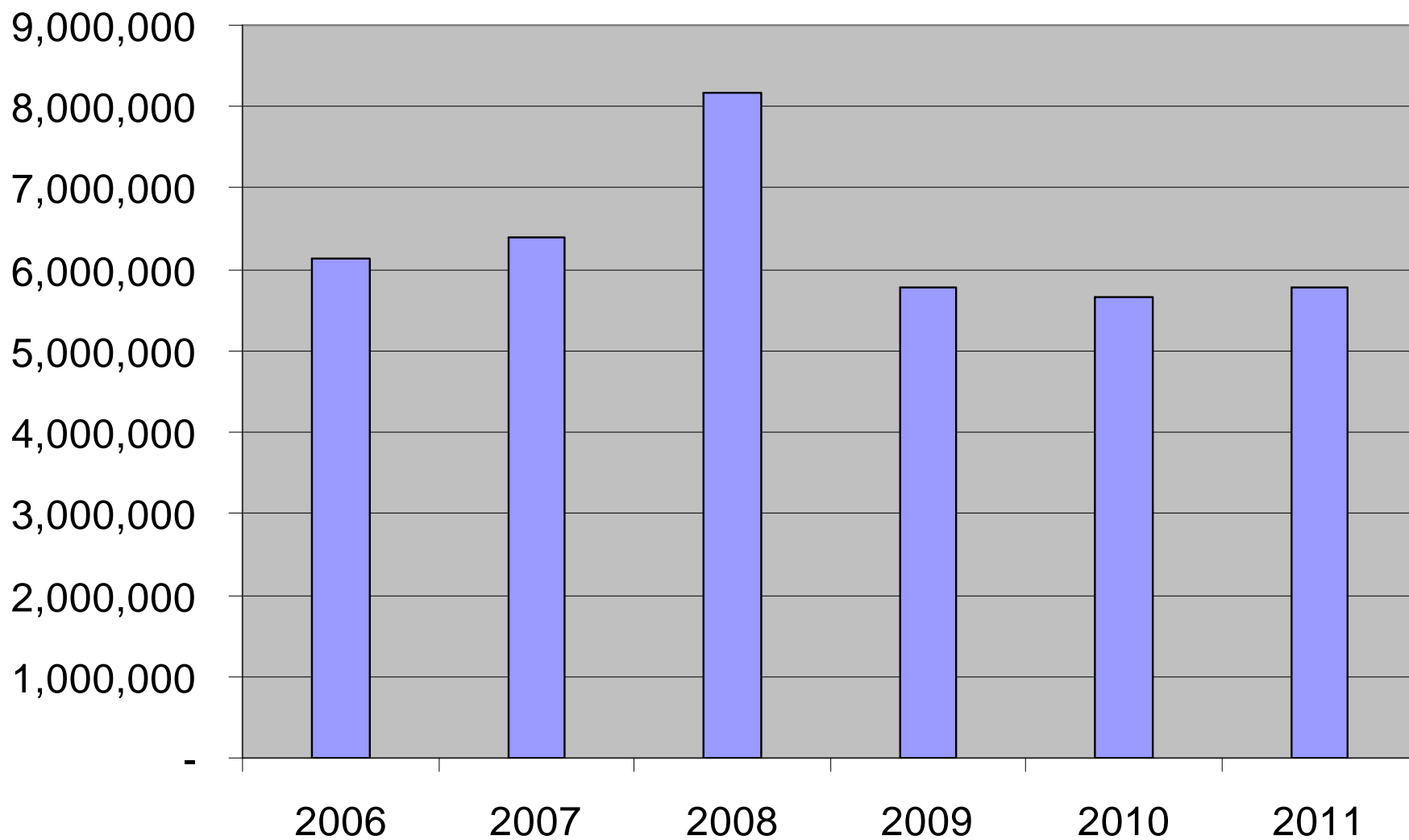
## Historical Trend of Total Revenue



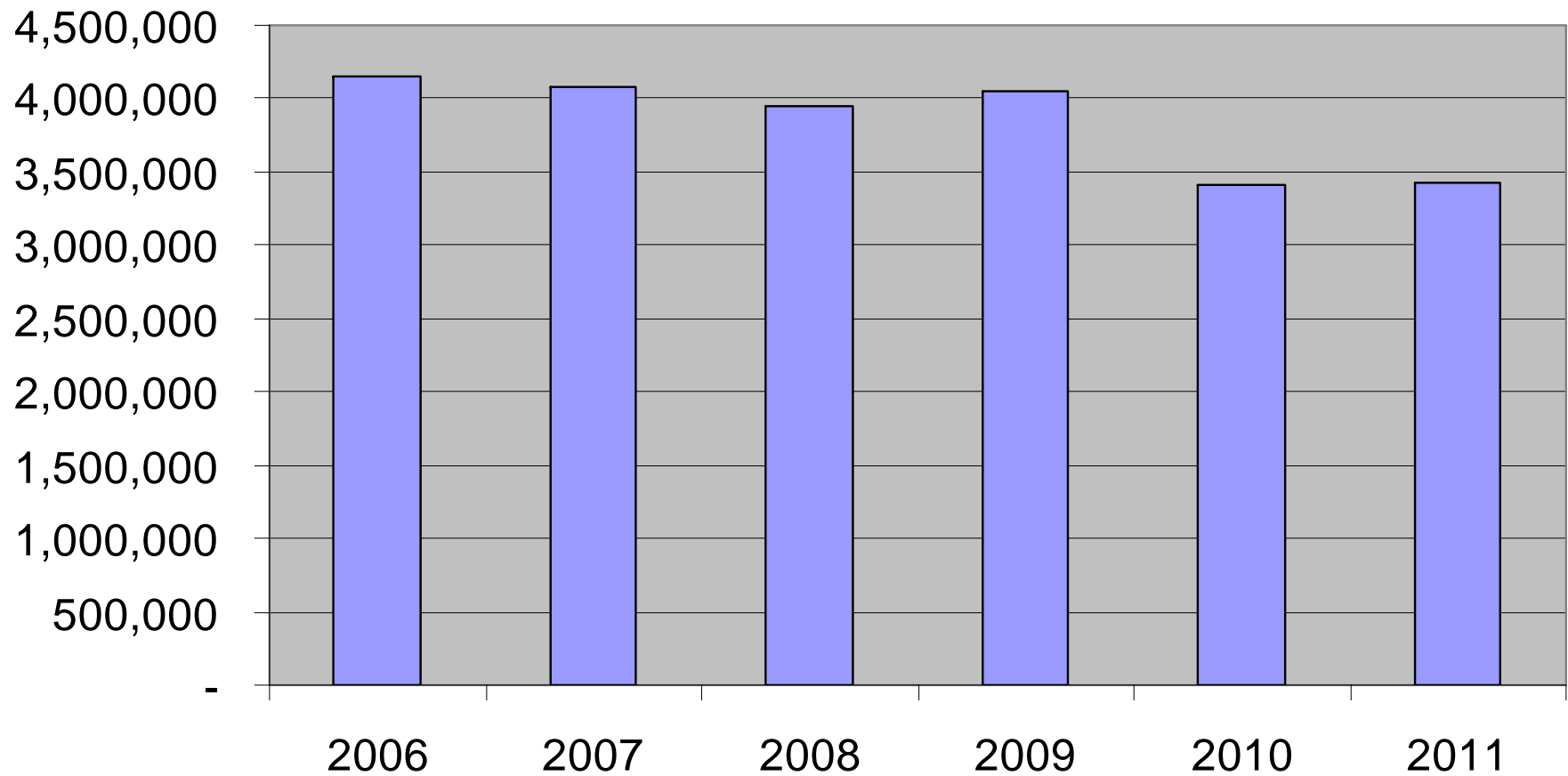
## Historical Trend of Property Tax Revenue



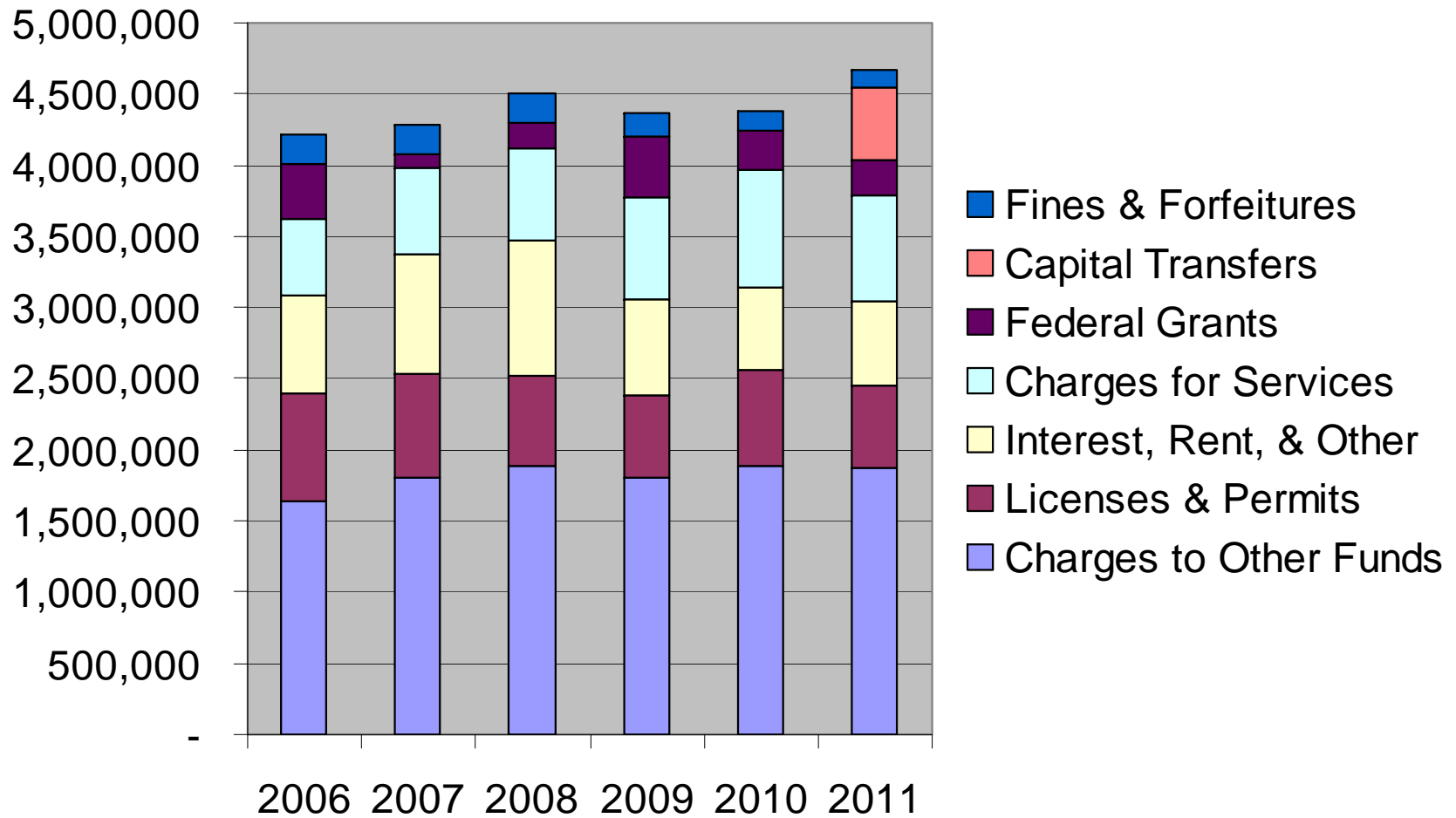
## Historical Trend of Income Tax Revenue



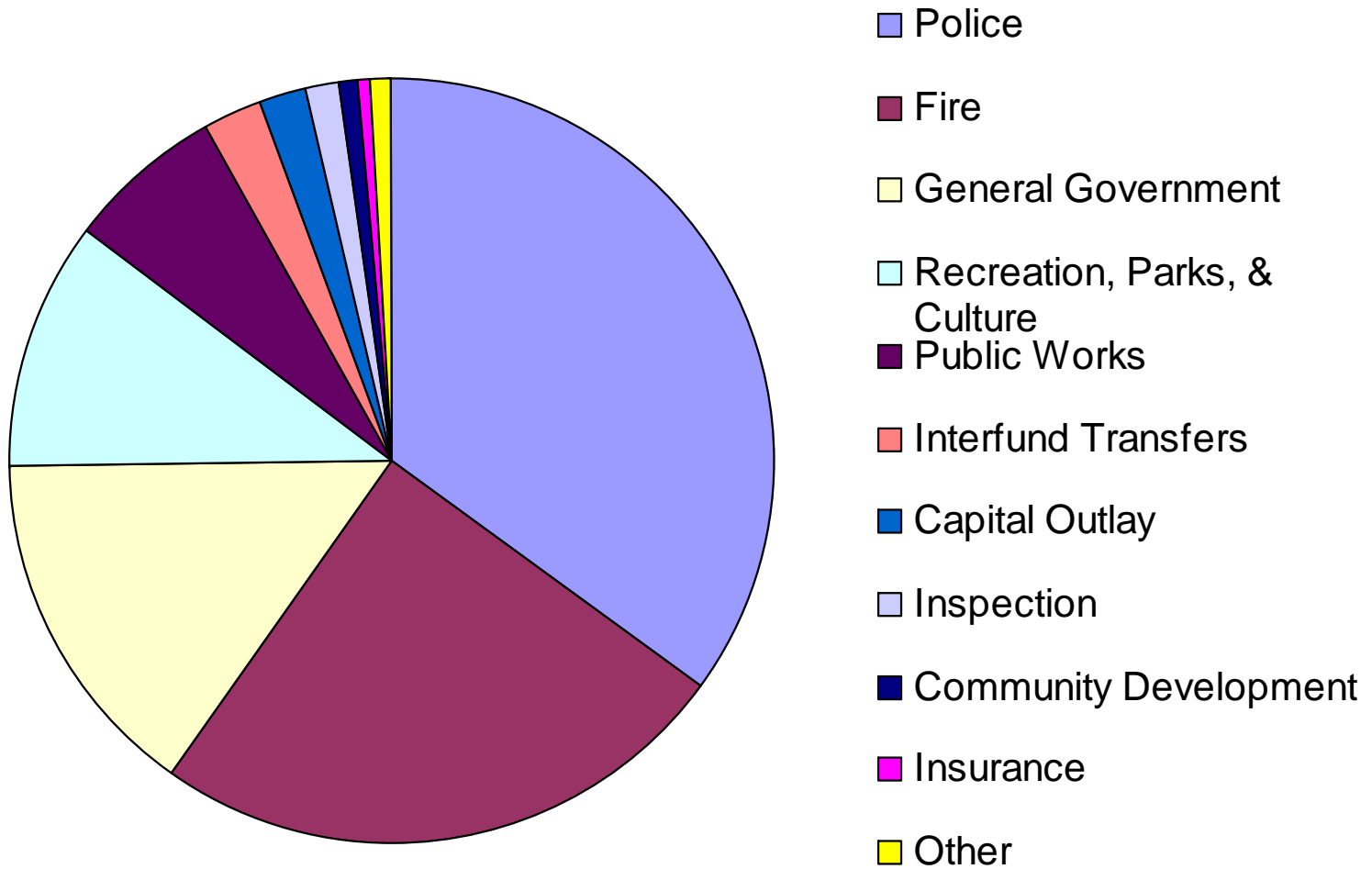
## Historical Trend of State Revenue Sharing



## Historical Trend of All Other Revenue



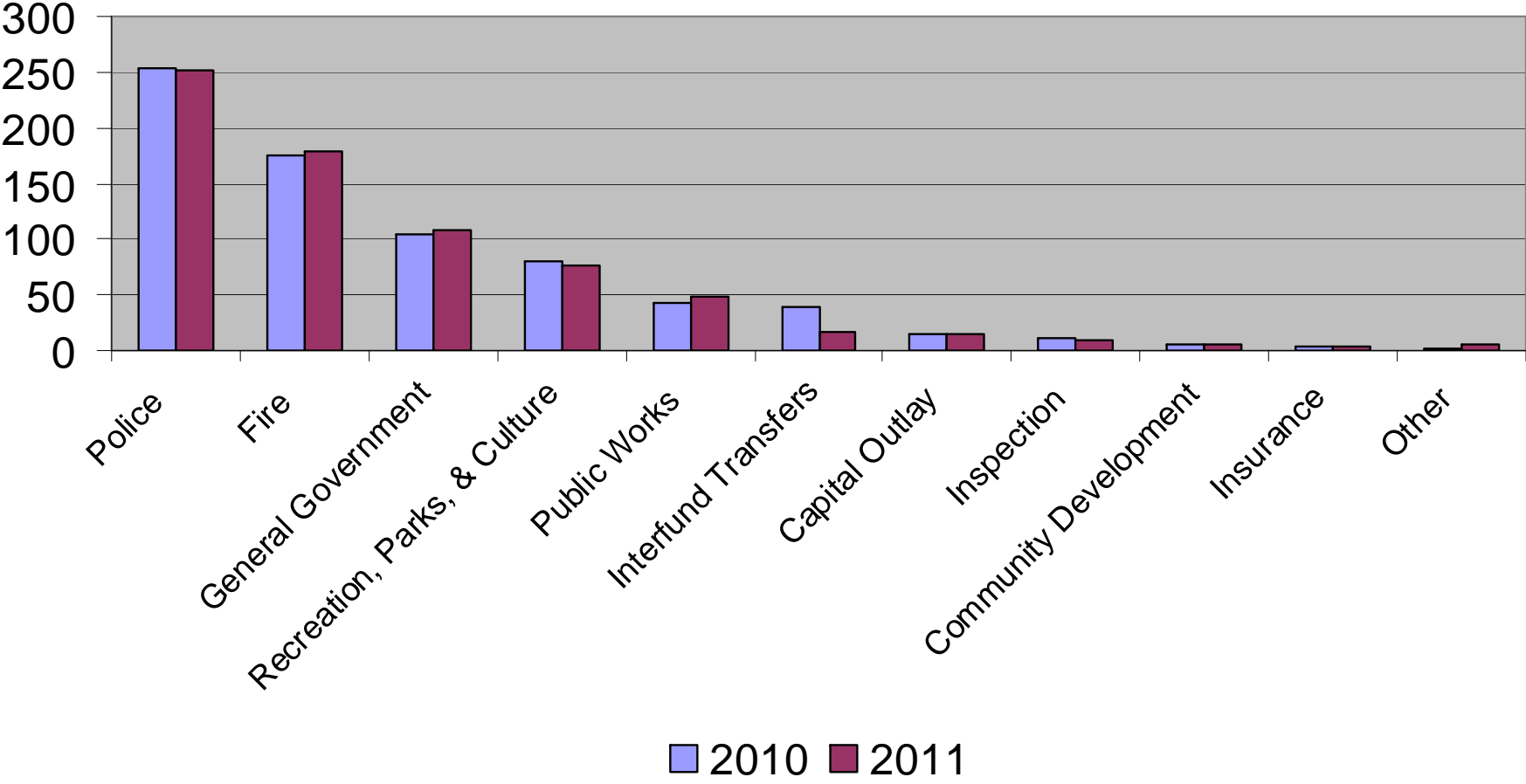
# Where We Spent Our Money



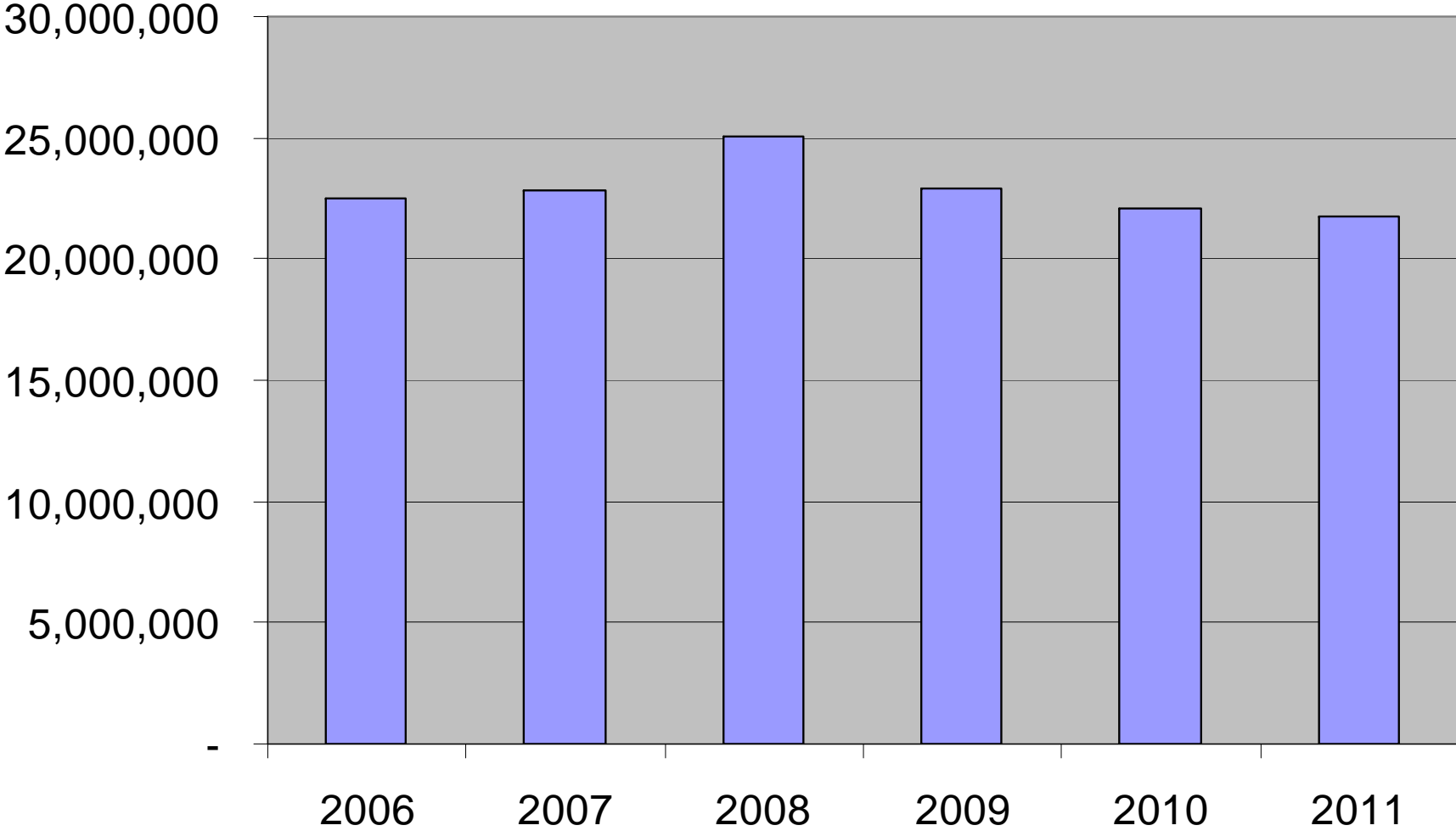
**Total Expenditures  
Compared to Prior Year**

	<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	<u>\$ 22,046,712</u>	<u>\$ 21,774,580</u>	<u>-1.2%</u>

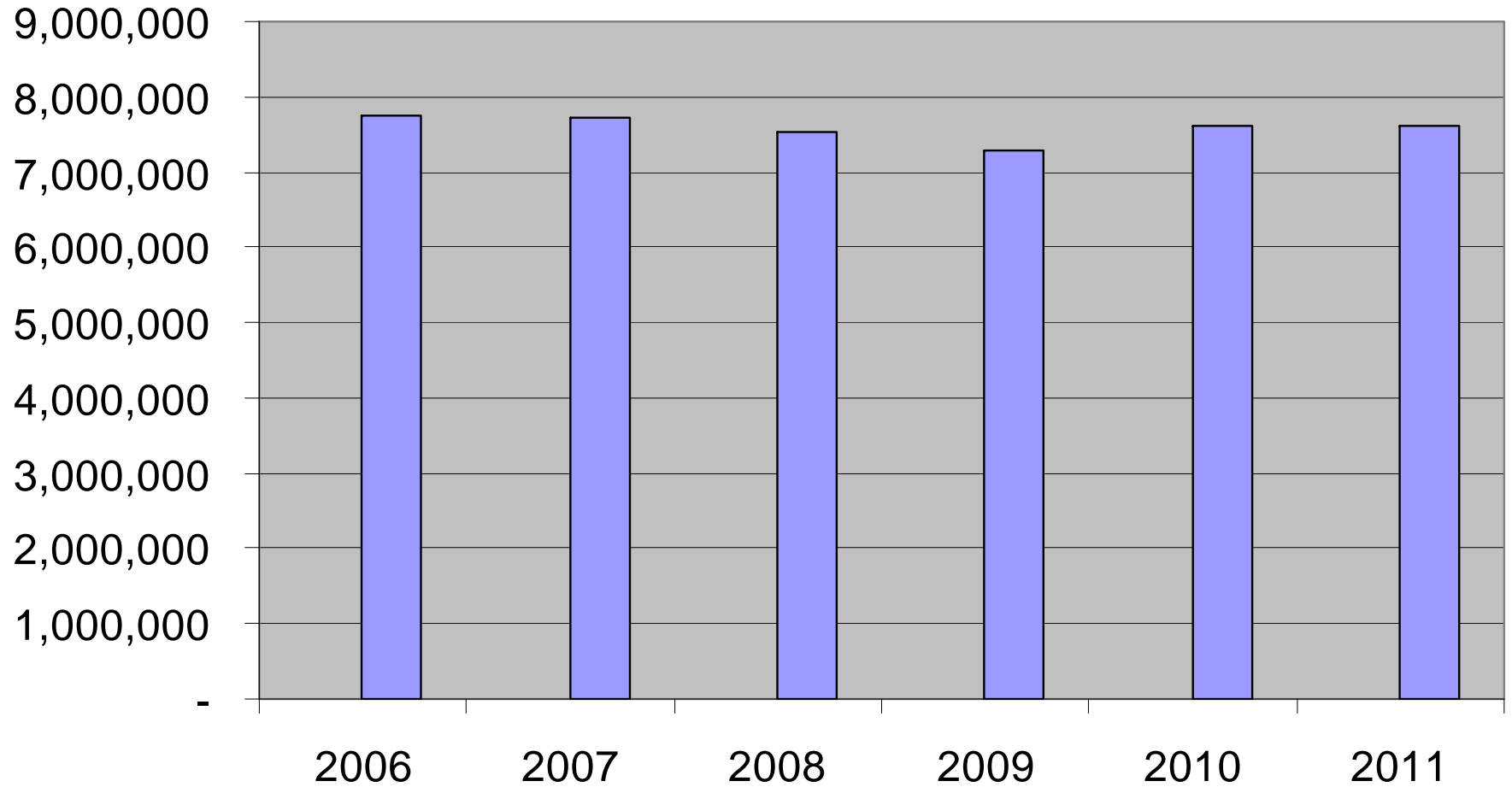
# Spending per Capita Compared to the Prior Year



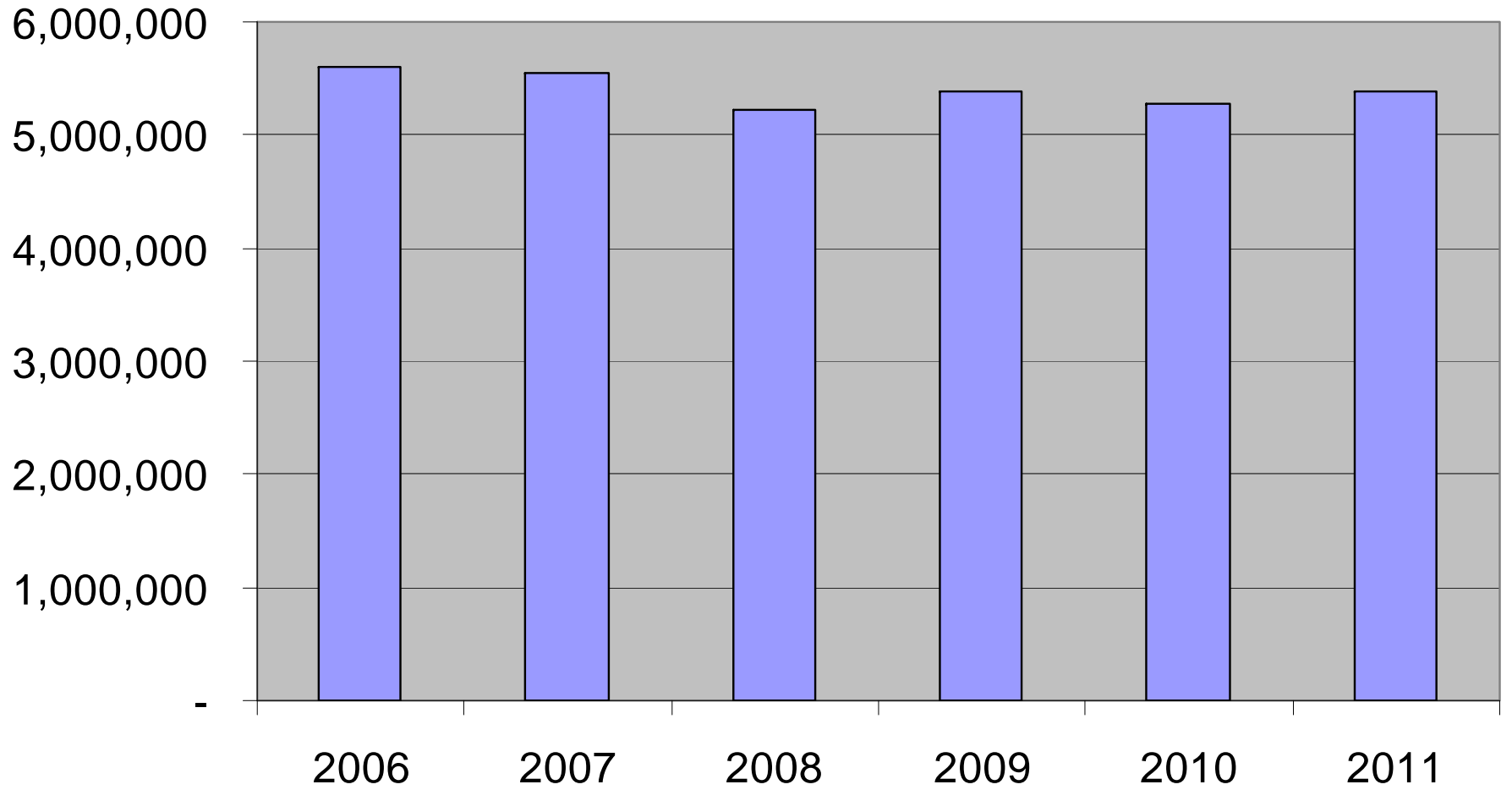
# Historical Trend of Total Expenditures



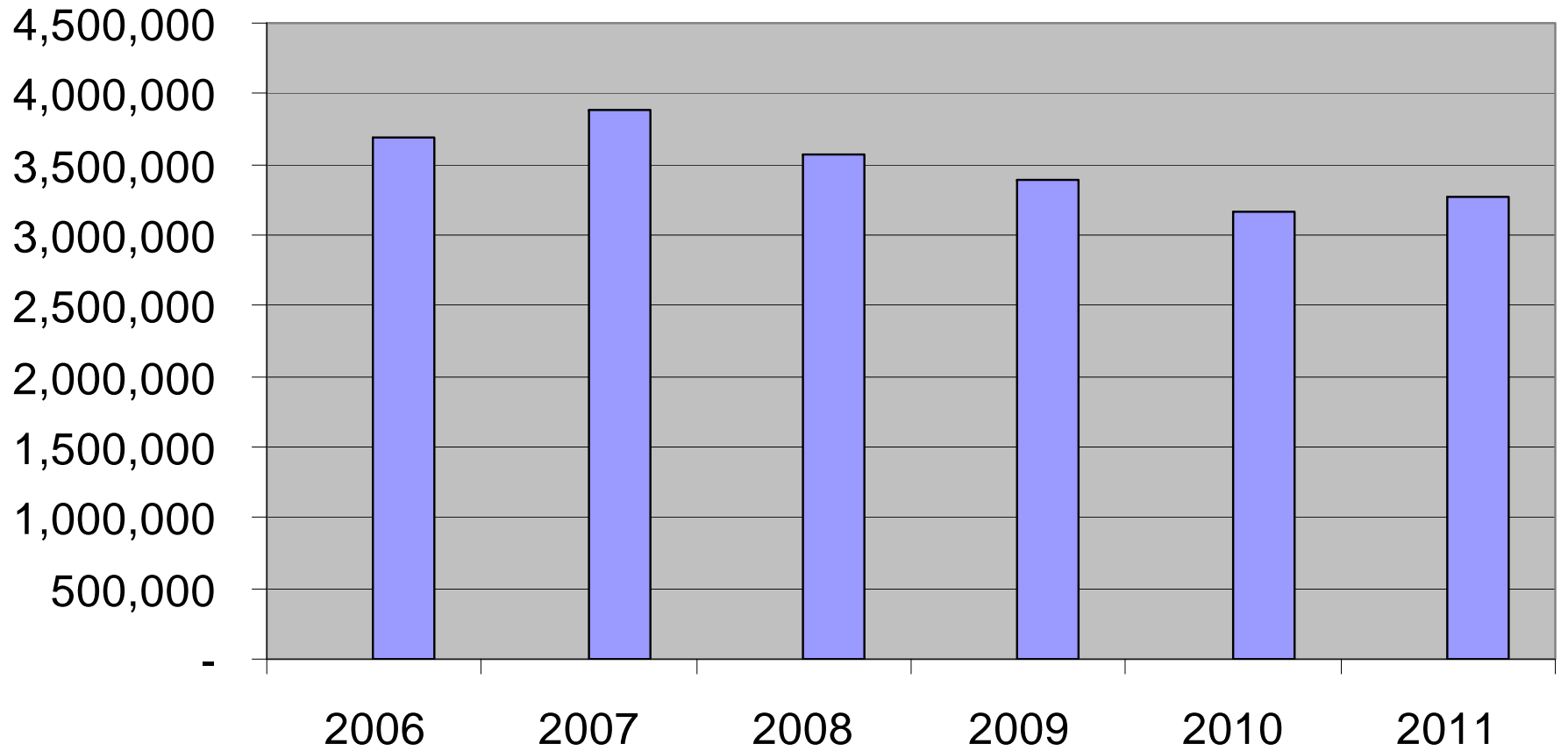
## Historical Trend of Police Expenditures



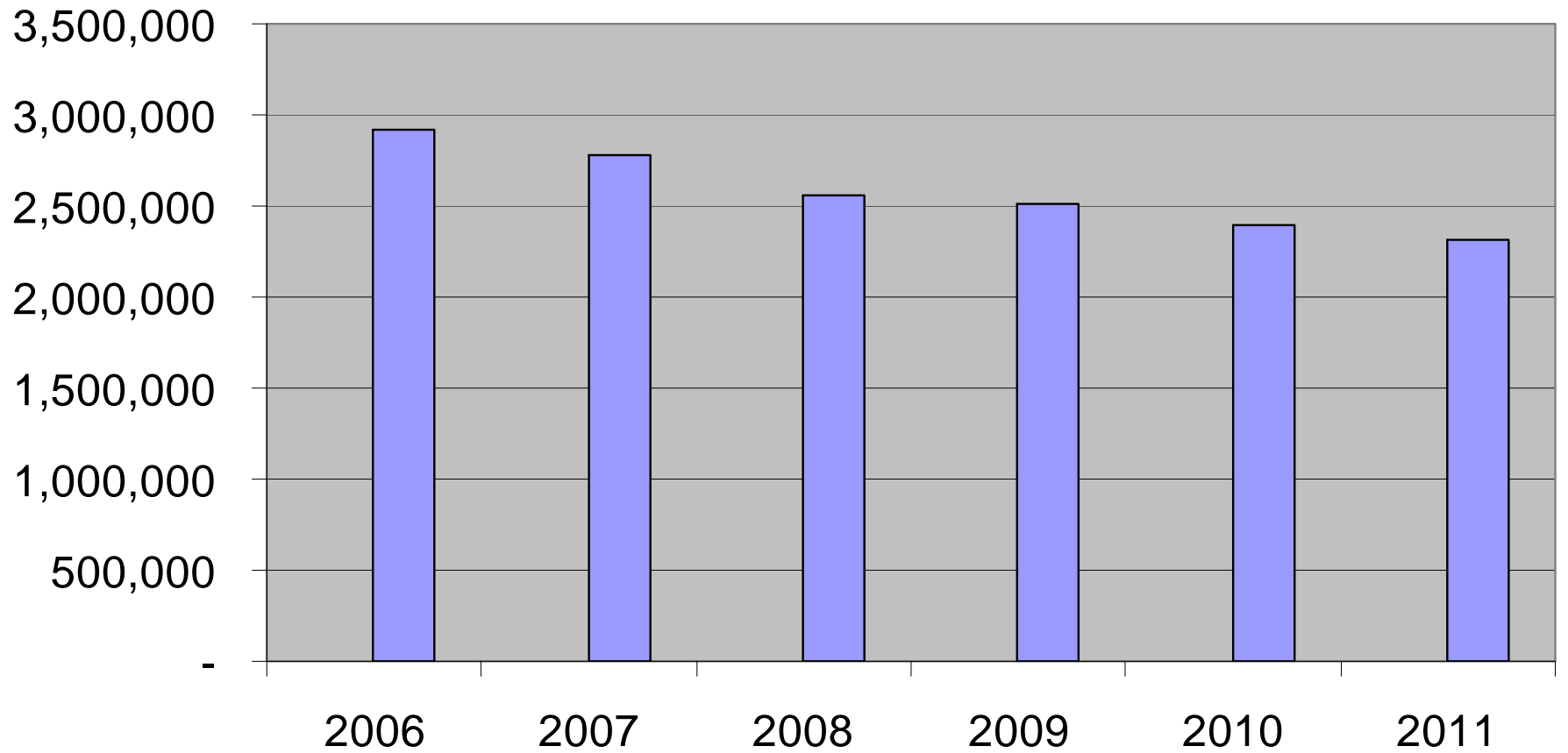
## Historical Trend of Fire Expenditures



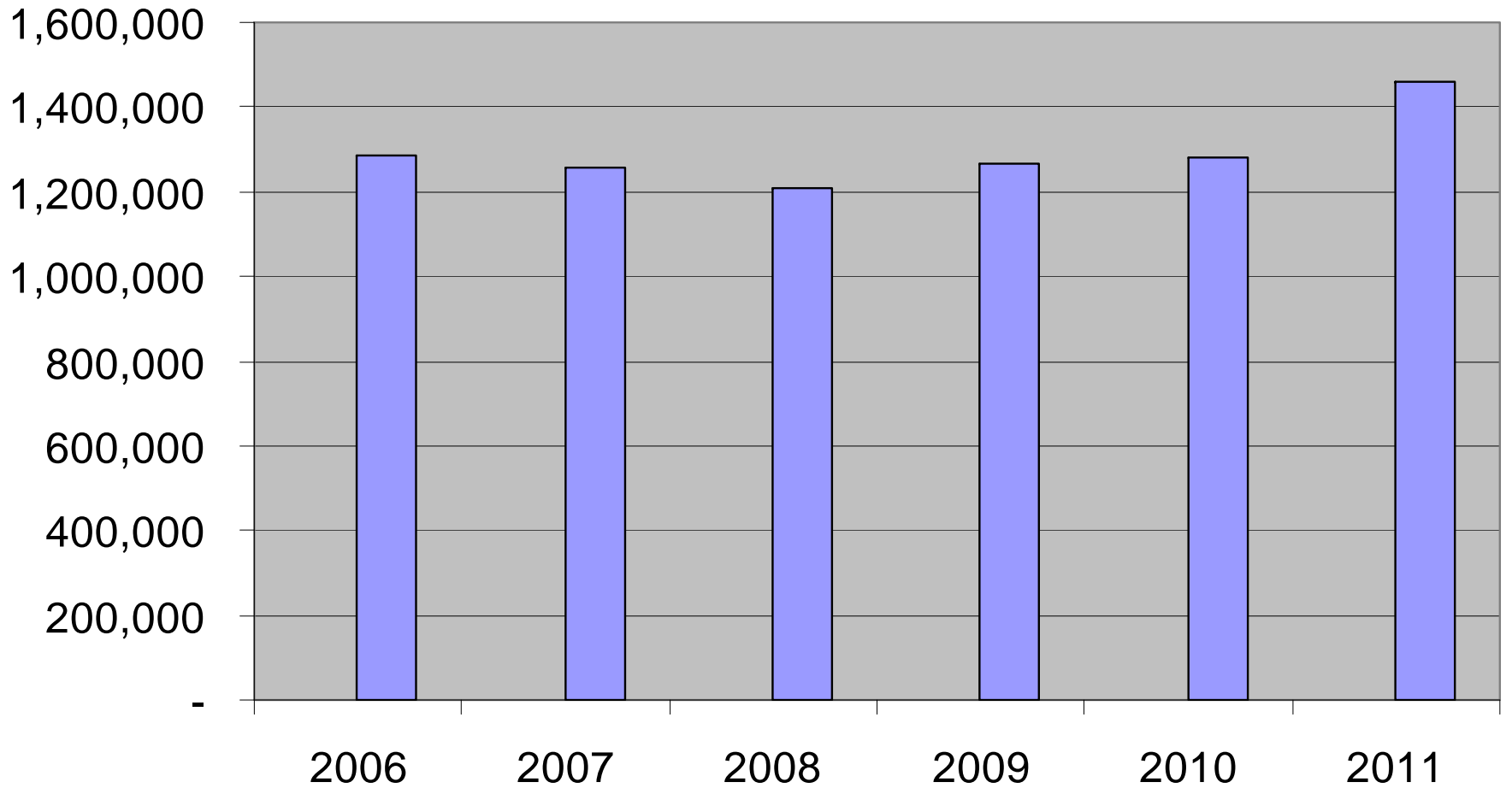
## Historical Trend of General Government Expenditures



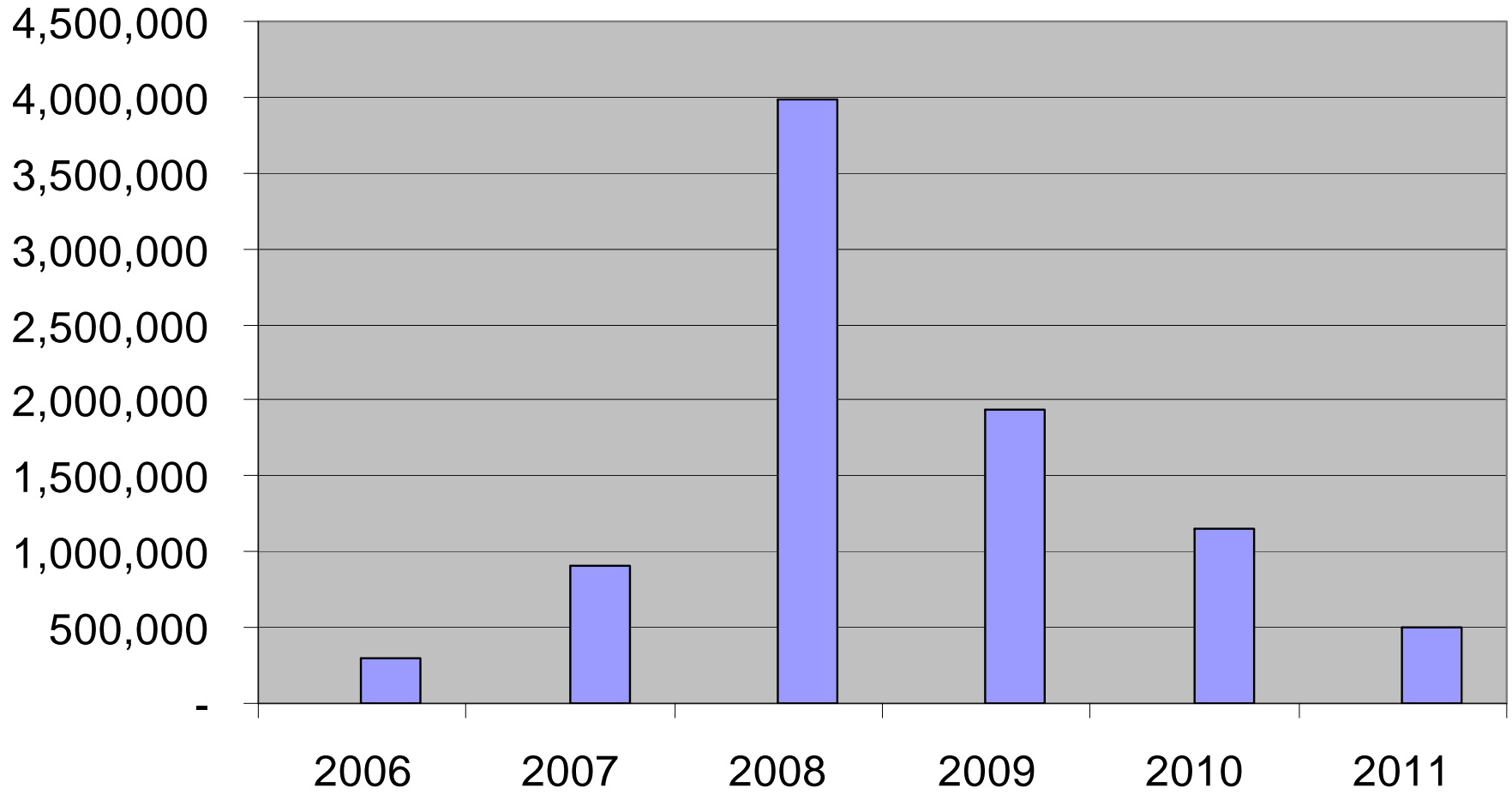
## Historical Trend of Recreation, Parks, & Culture Expenditures



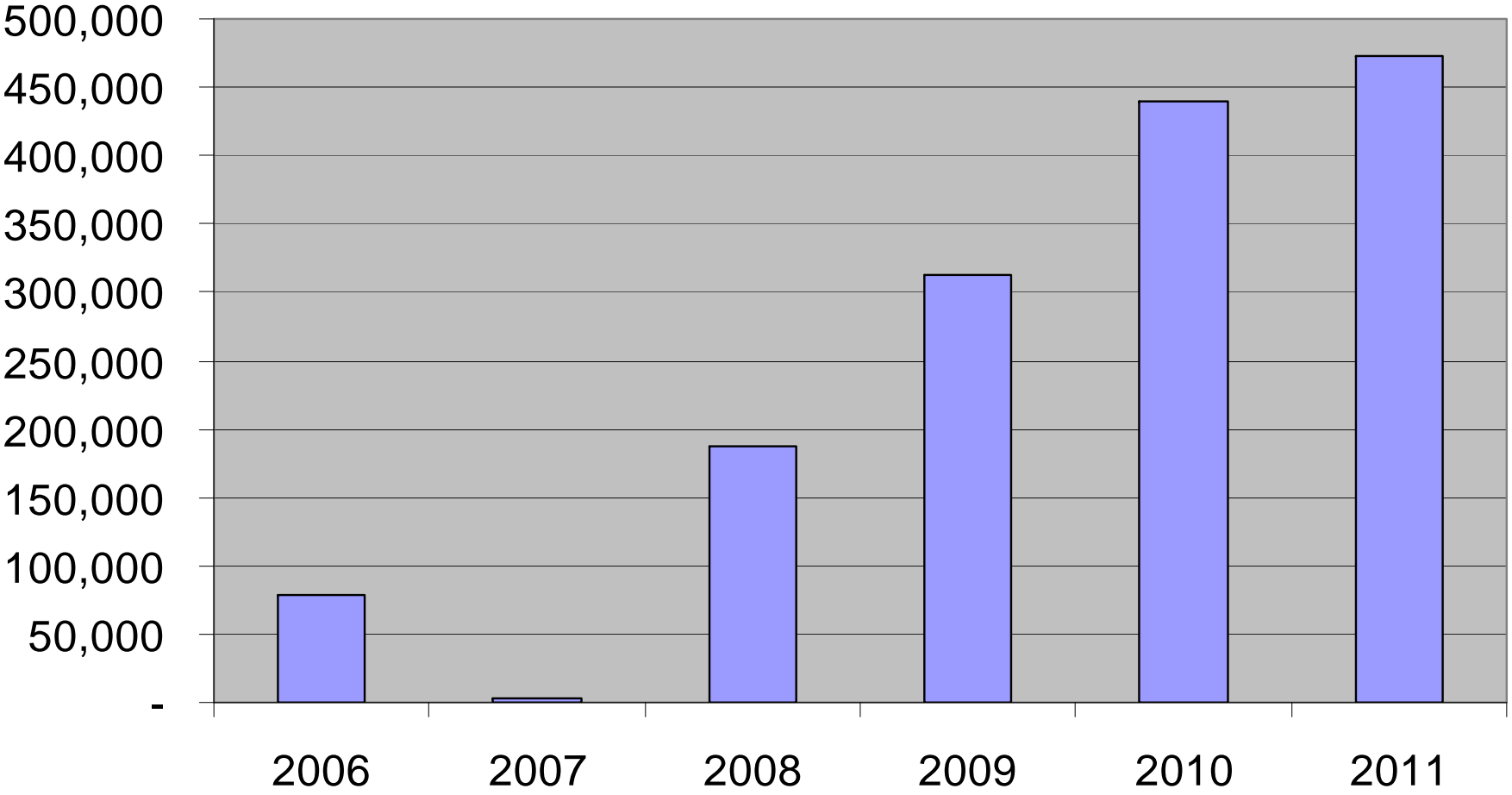
## Historical Trend of Public Works Expenditures



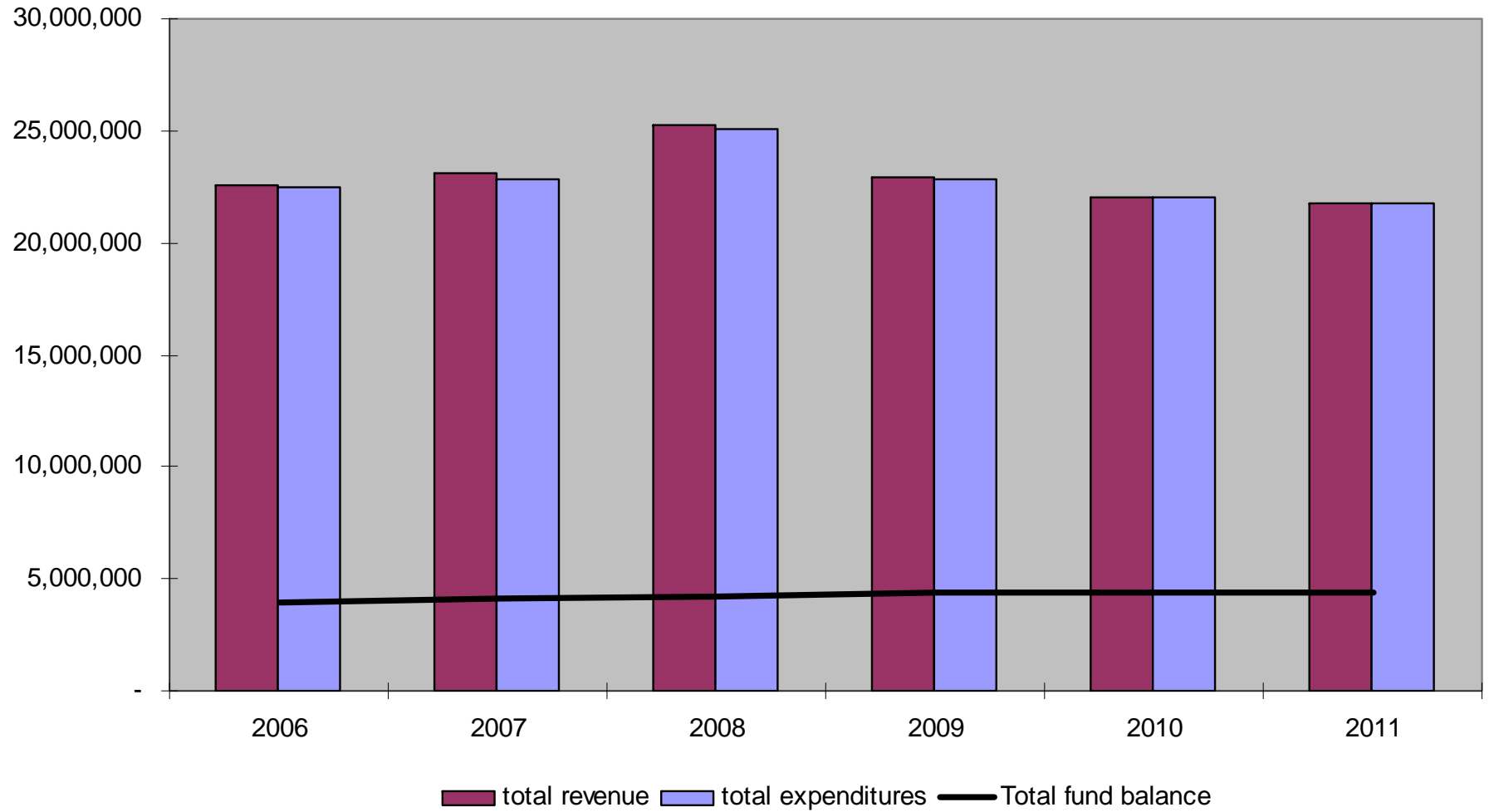
## Historical Trend of Interfund Transfers



# Historical Trend of Capital Expenditures



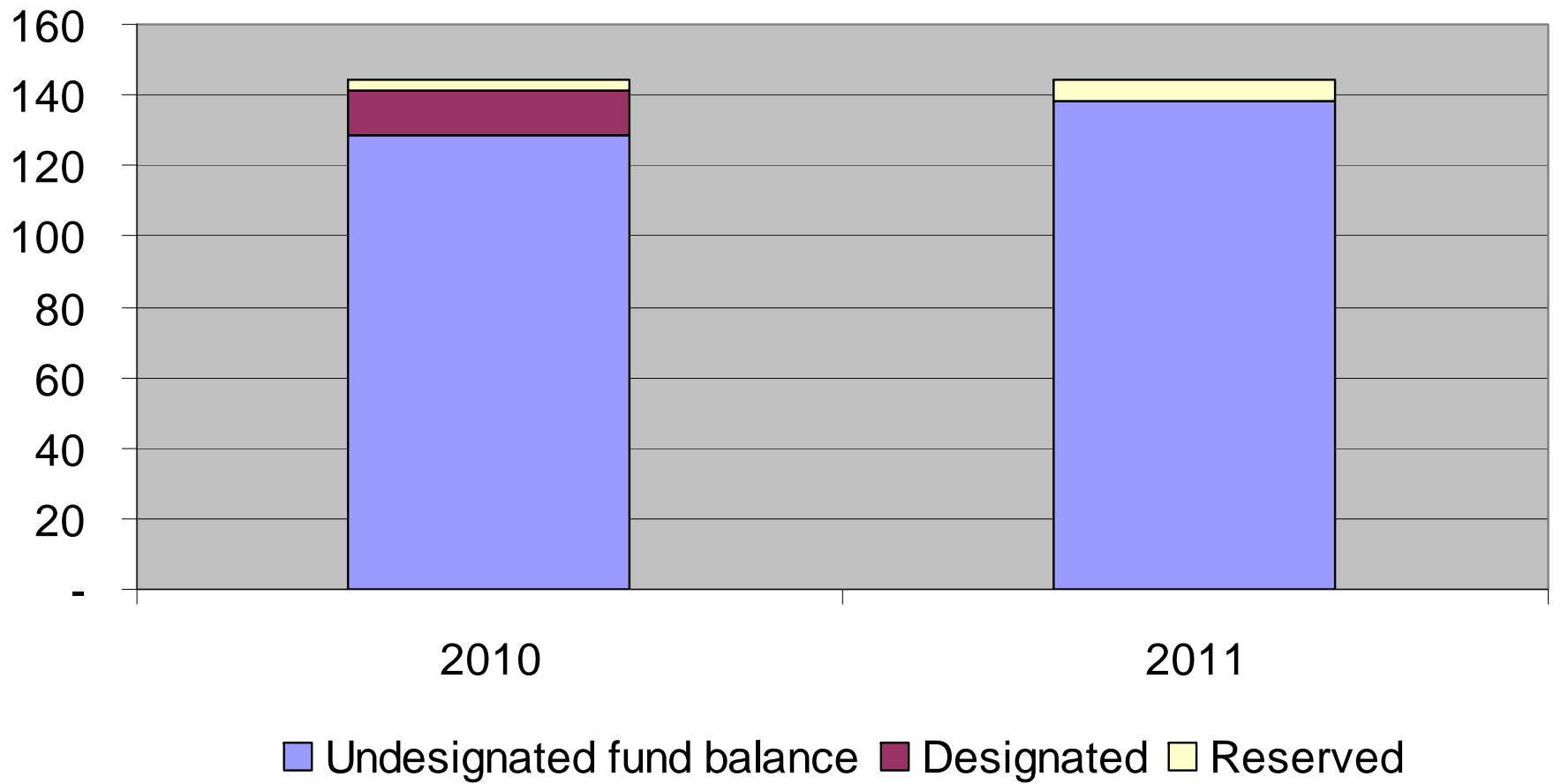
## How we have managed general fund balance



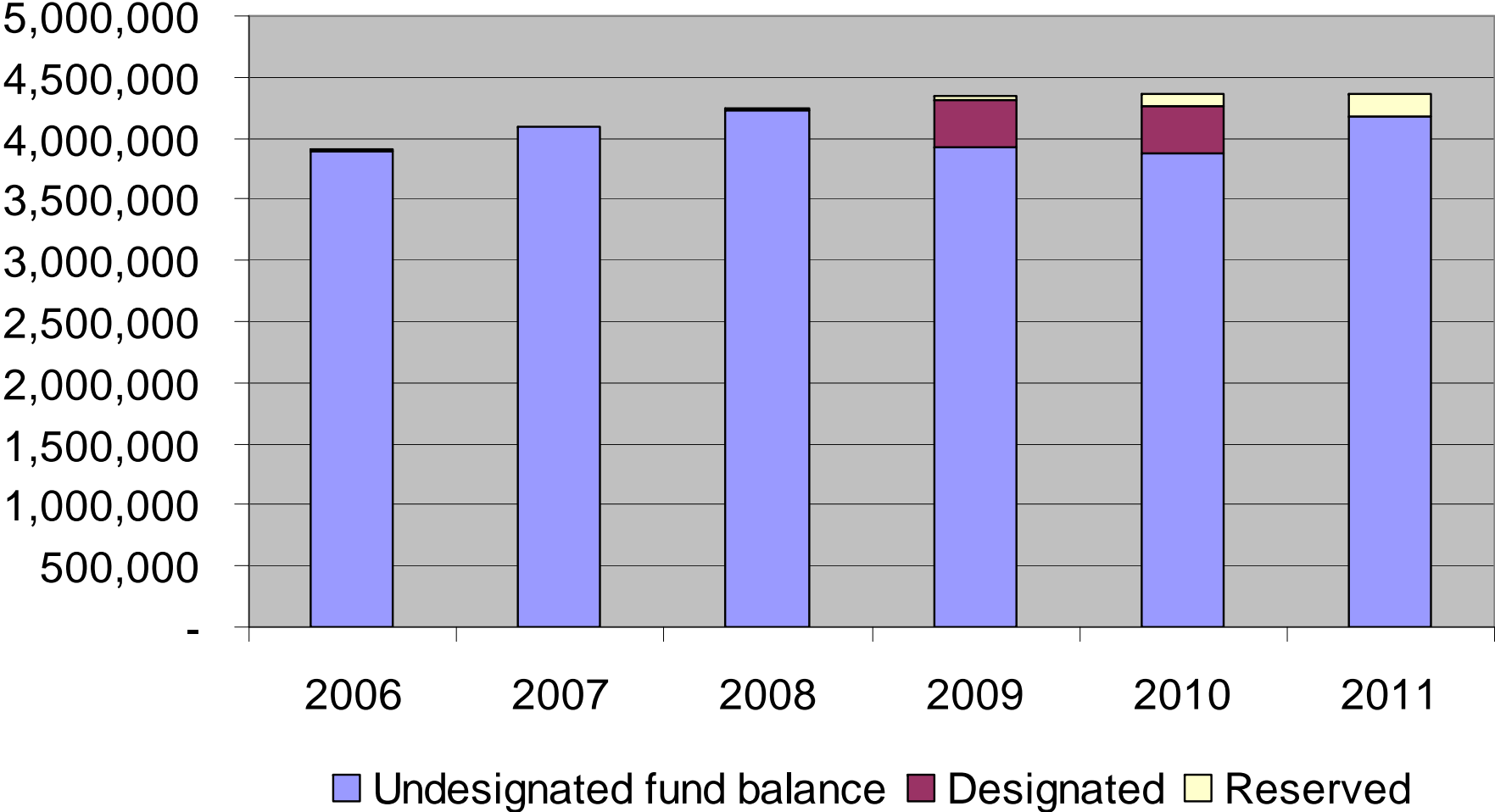
### Revenue, Expense, & Fund Balance compared to the prior year

	<u>2010</u>	<u>2011</u>	<u>% change</u>
Revenue	22,057,263	21,781,374	-1.3%
Expenditures	22,046,712	21,774,580	-1.2%
	<hr/>		
Surplus (shortfall)	10,551	6,794	-35.6%
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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%
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Total Fund Balance	4,355,074	4,361,868	0.2%
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## General Fund Balance per Capita Compared to Prior Year



# Historical trends of Individual Components

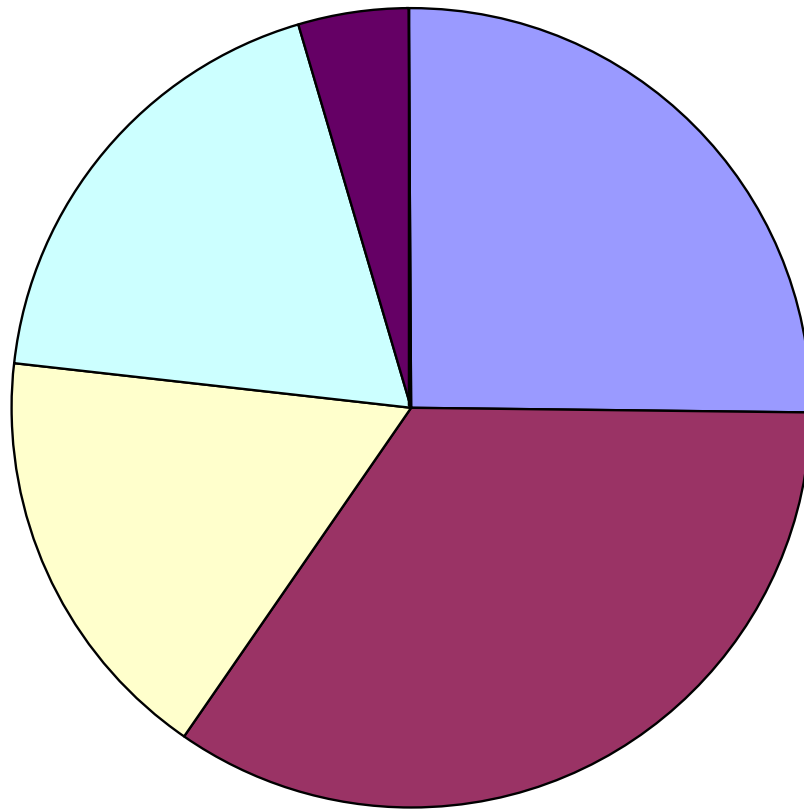


# **Citizen's Guide**

## **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

## Where Our Money Comes From



State Grants and Support

Property Tax

Federal Grants

Transfers & Other Revenue

Charges for Services

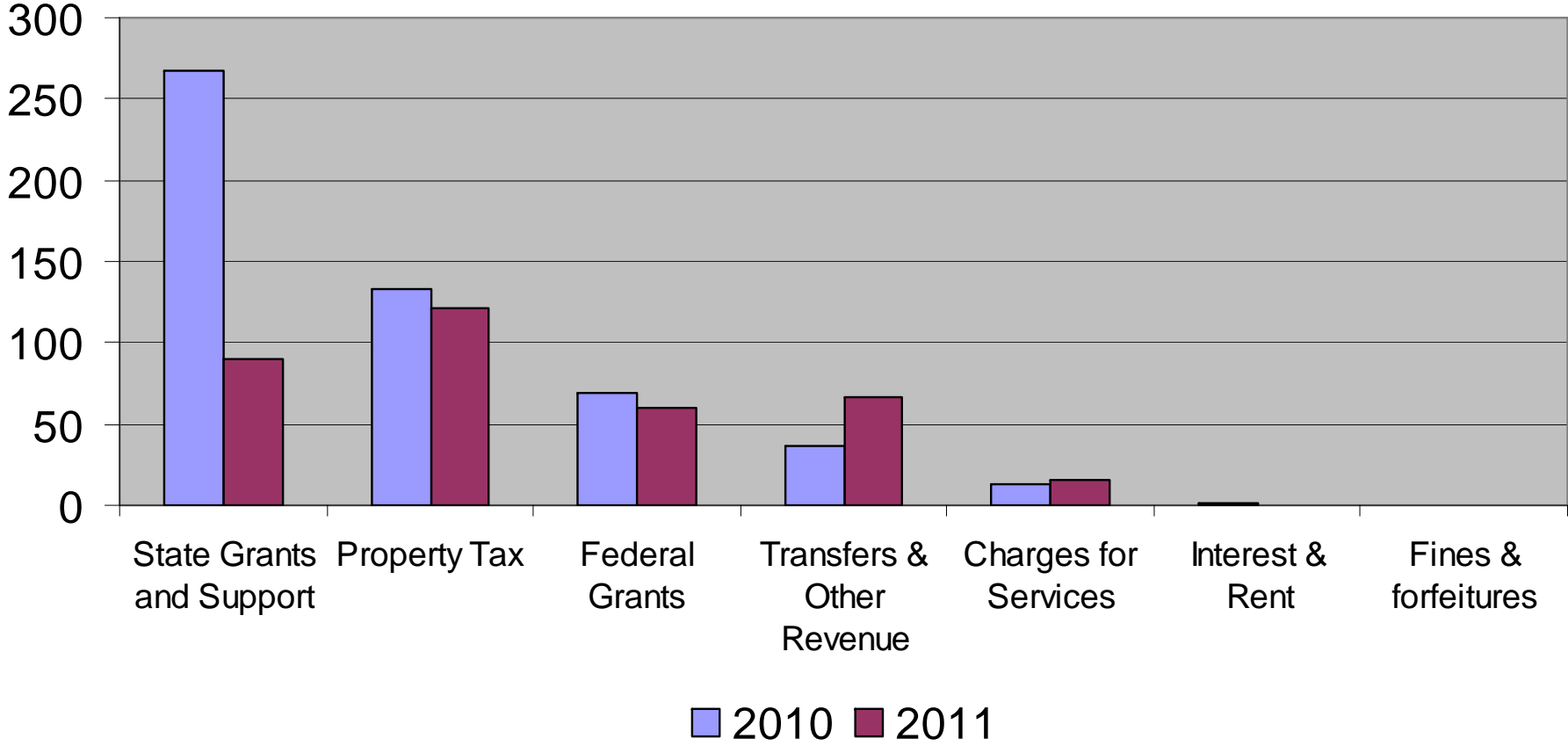
Interest & Rent

Fines & forfeitures

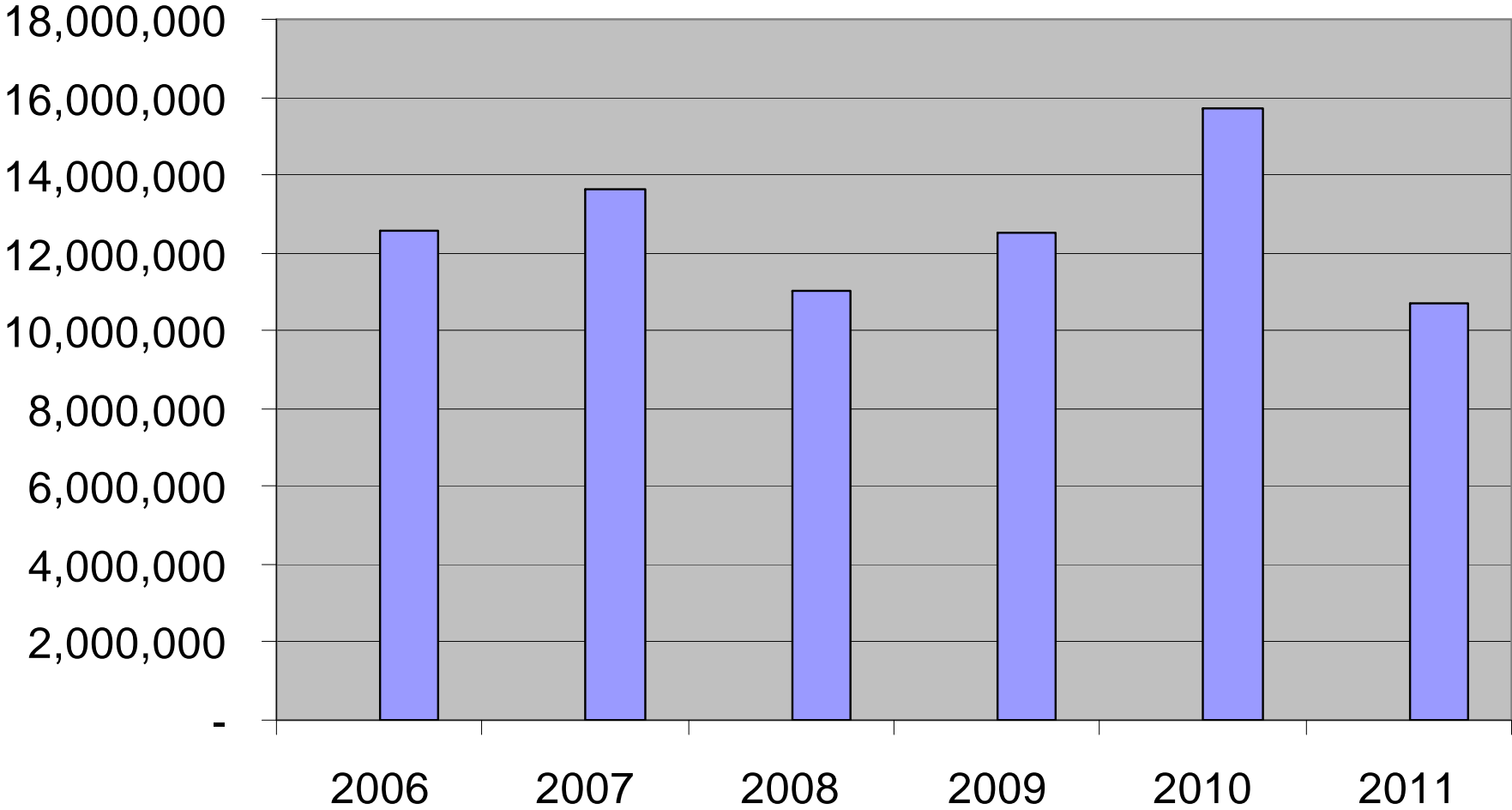
**Revenue**  
**Compared to Prior Year**

	<u>2010</u>	<u>2011</u>	<u>% change</u>
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	<u>\$15,697,764</u>	<u>\$10,685,148</u>	<u>-31.9%</u>

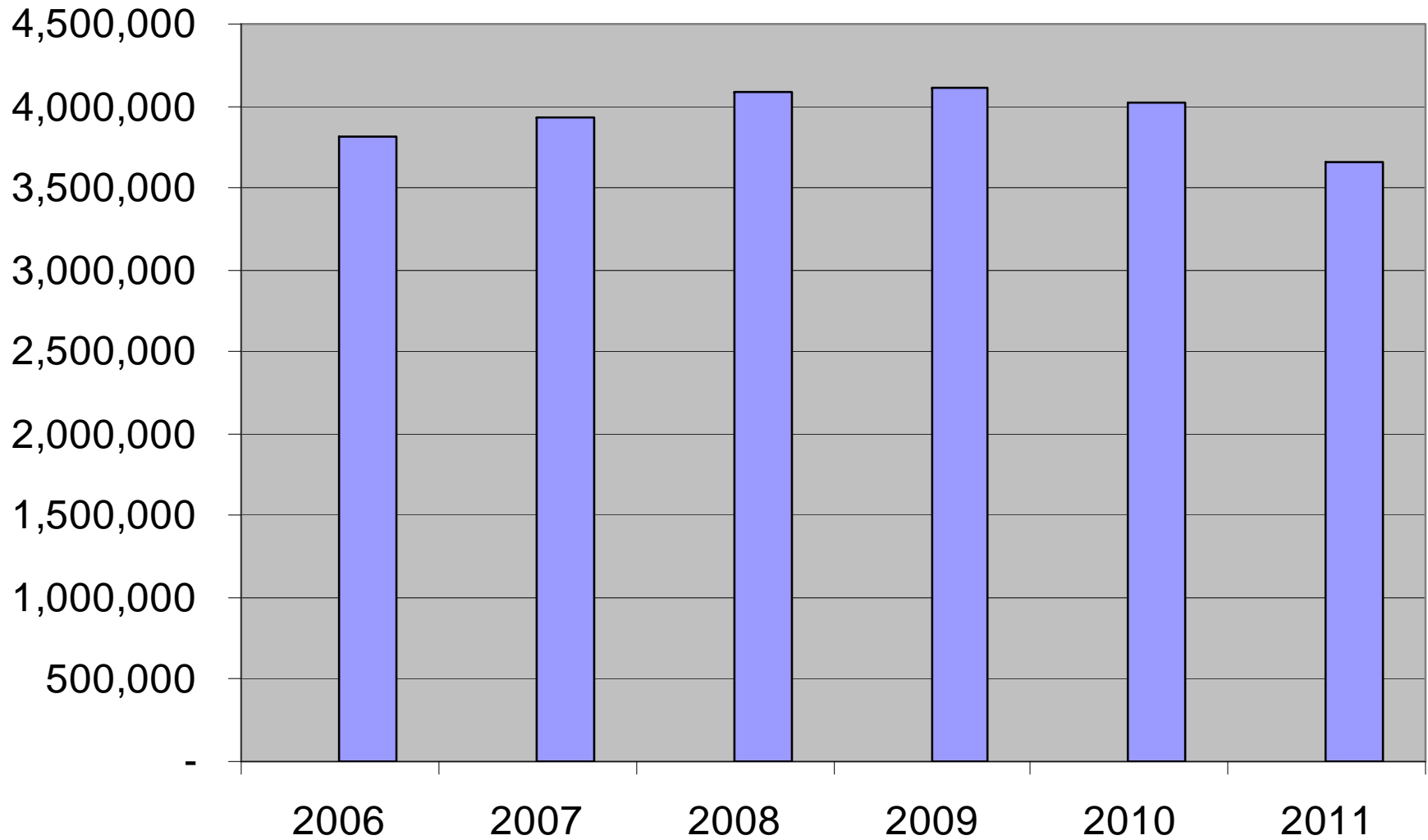
# Revenue Sources per Capita Compared to the Prior Year



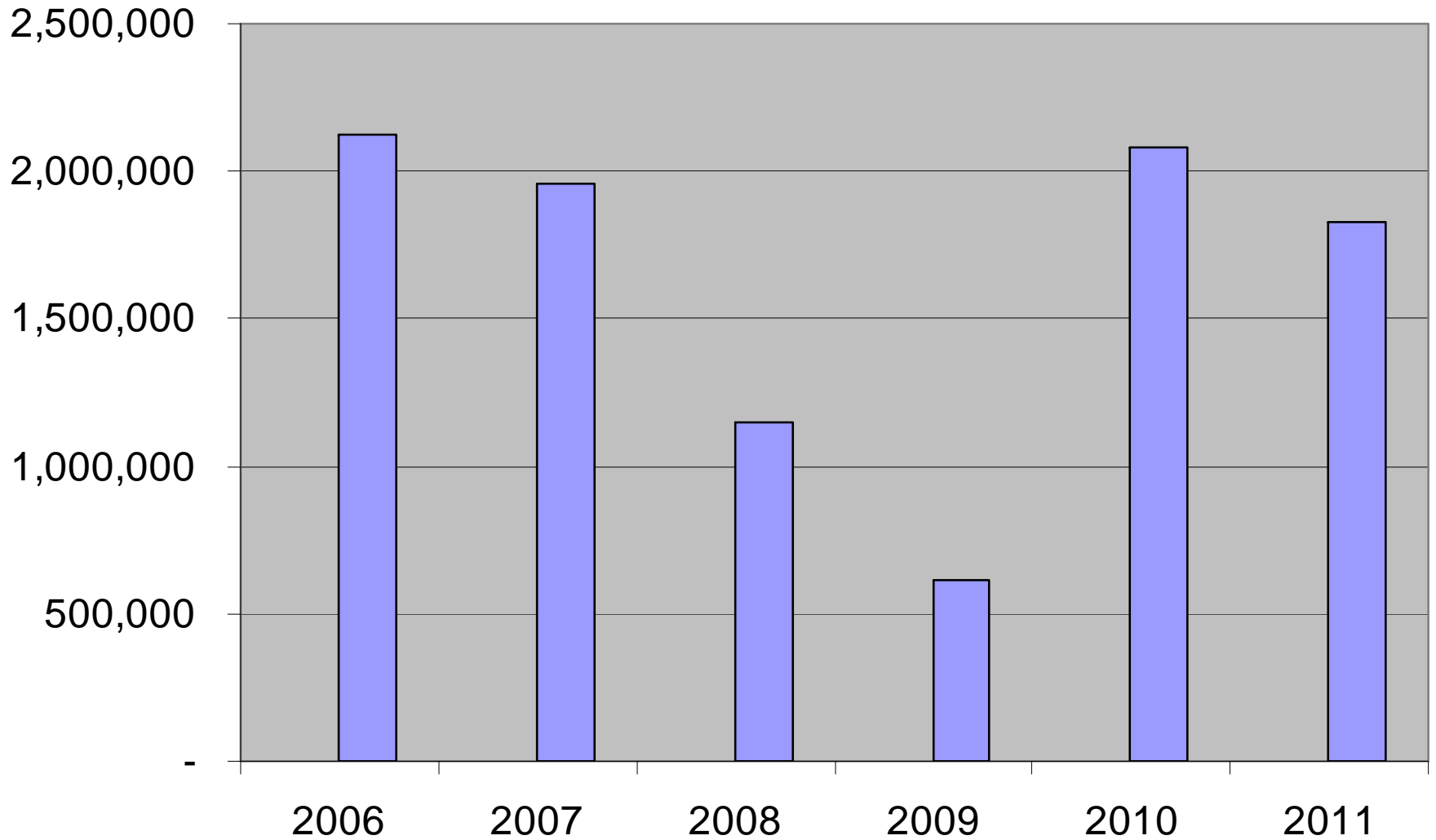
# Historical Trend of Total Revenue



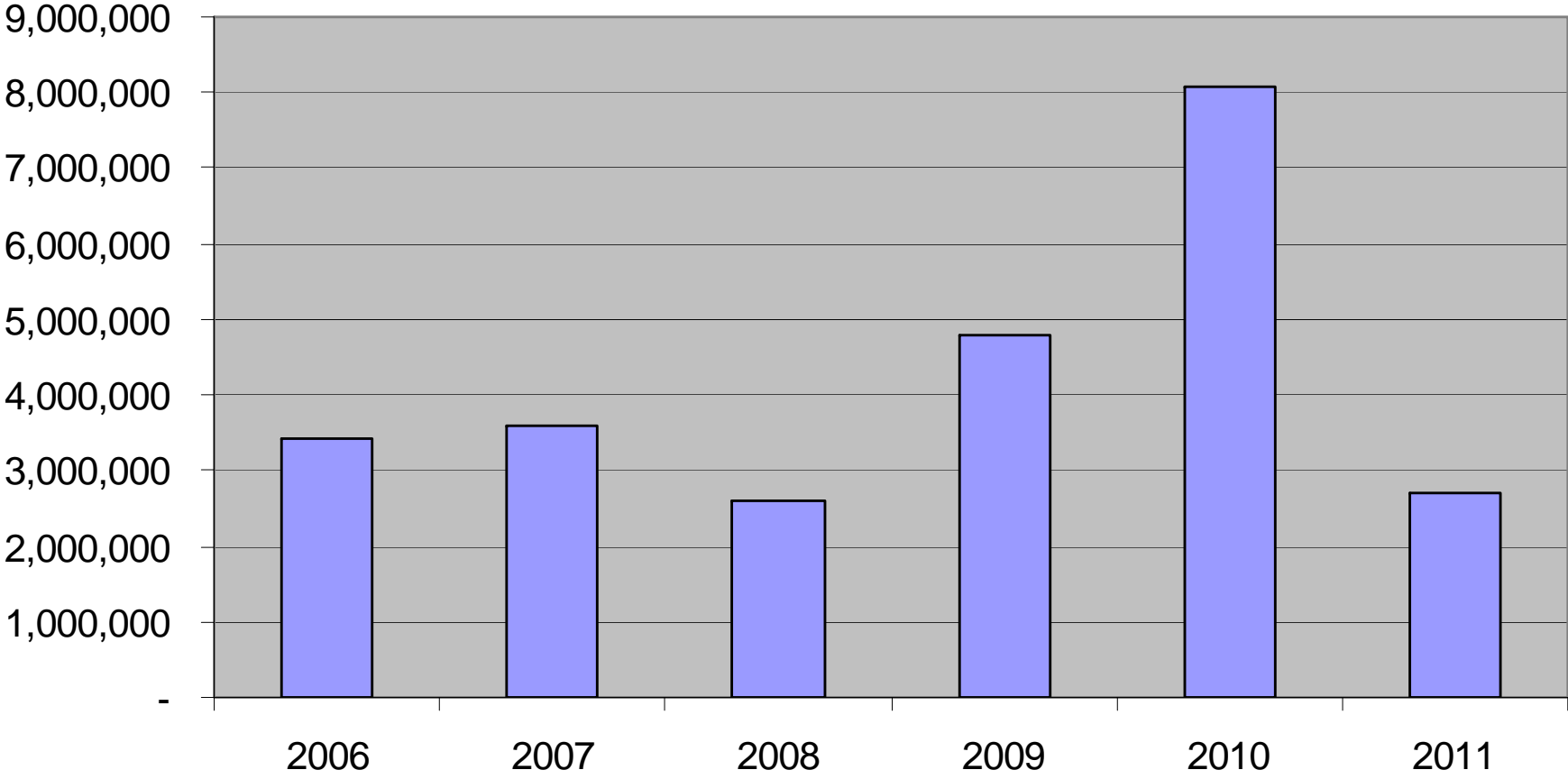
## Historical Trend of Property Tax Revenue



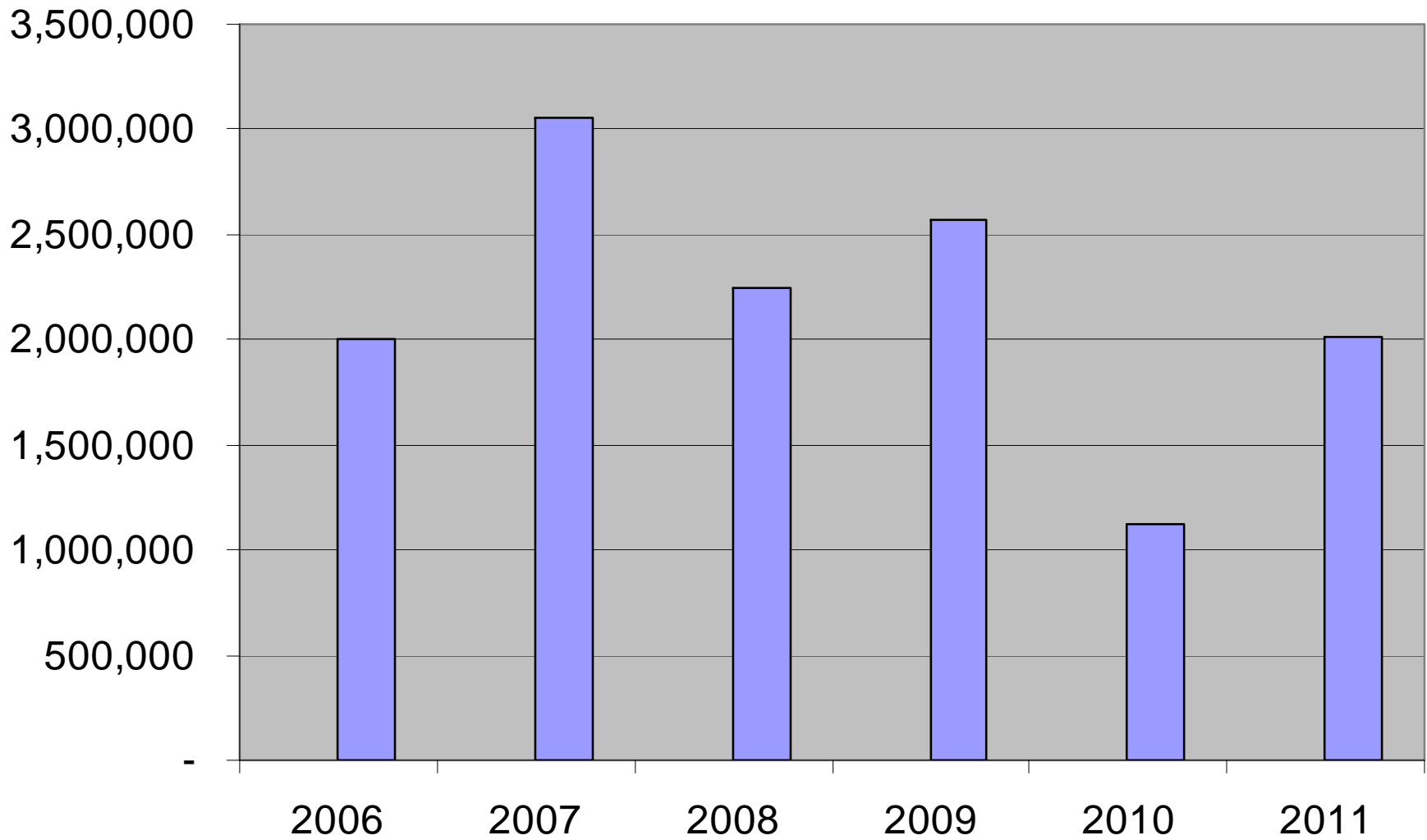
## Historical Trend of Revenue from Federal Grants



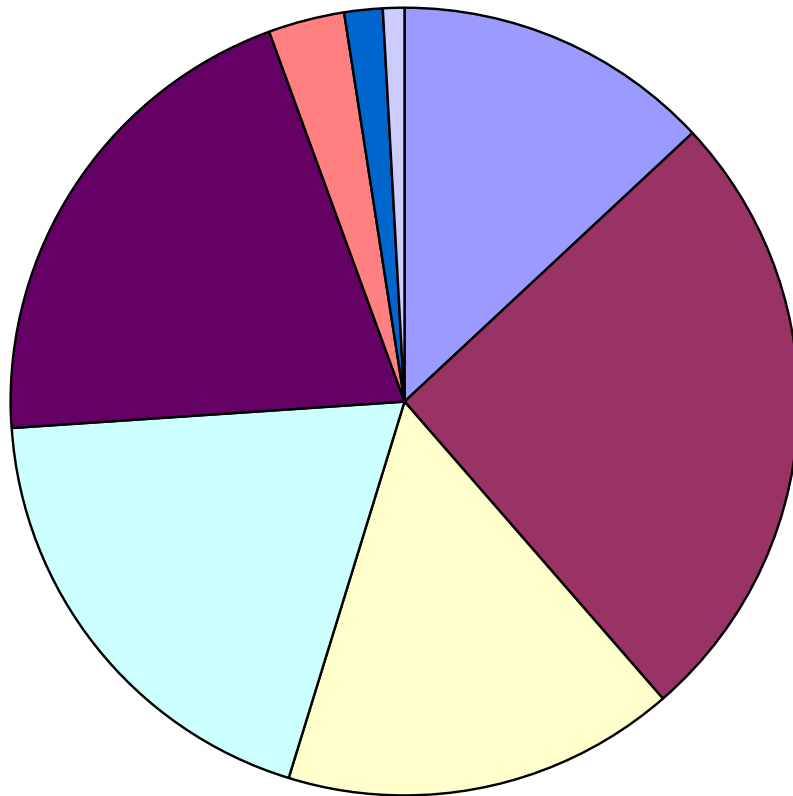
# Historical Trend of Revenue from State Grants and Support



## Historical Trend for Transfers & Other Revenue



## Where We Spent Our Money



Capital Outlay

Other Public Works

Community  
Development

Streets

Interfund Transfers

General Government

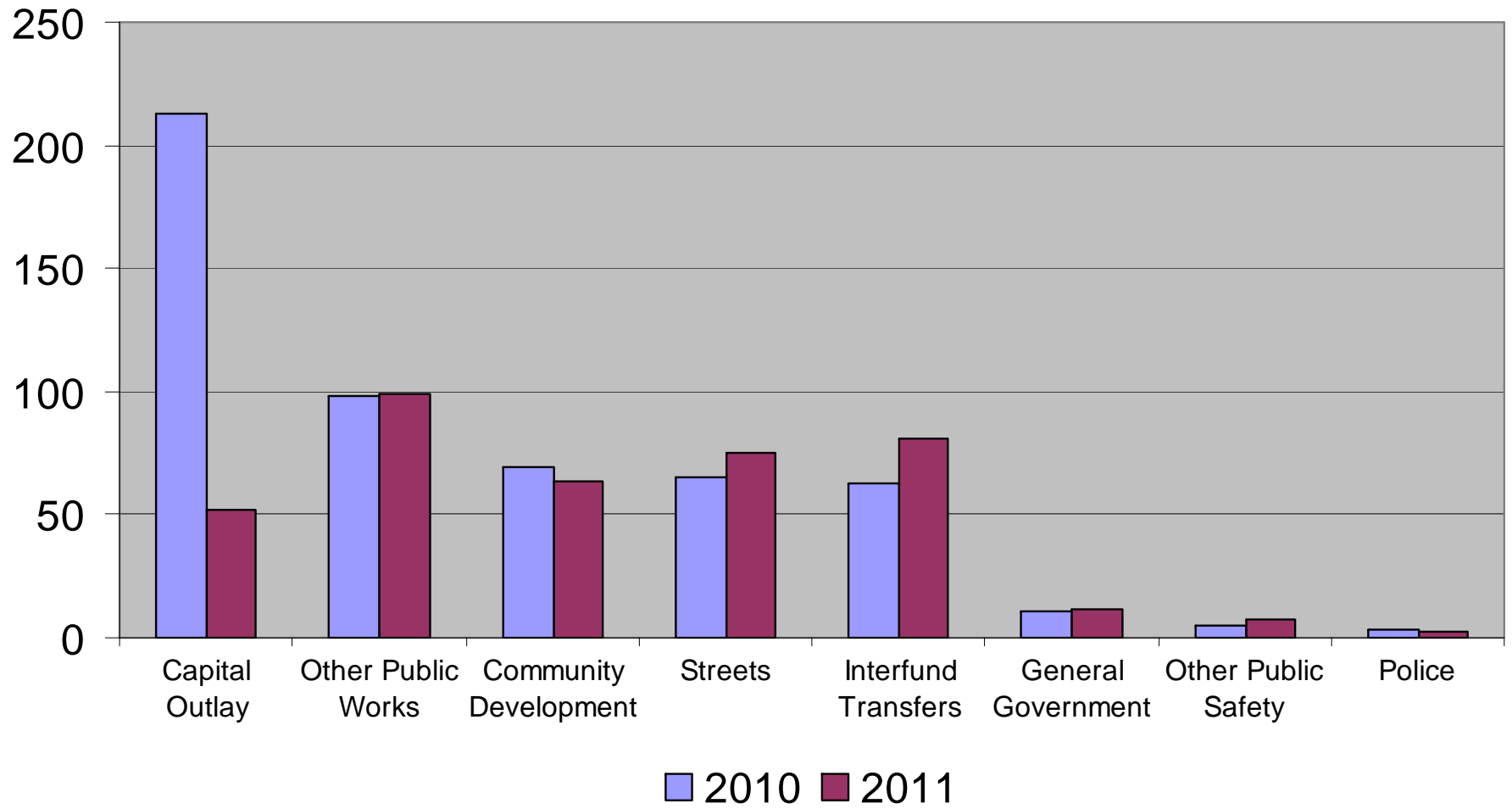
Other Public Safety

Police

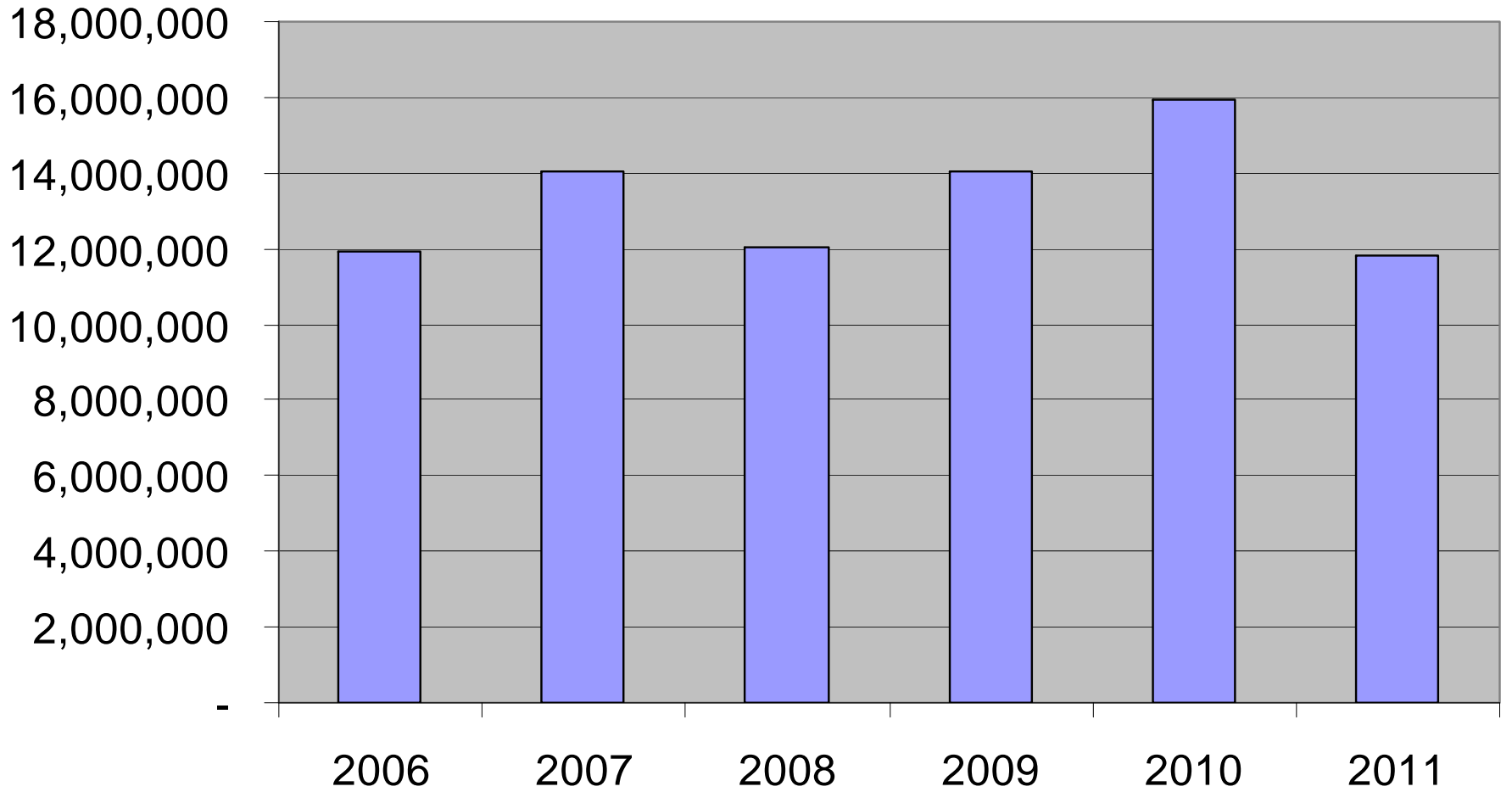
**Expenditures  
Compared to Prior Year**

	<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	<u>\$ 15,921,884</u>	<u>\$</u>	<u>11,819,257</u>	<u>-25.8%</u>

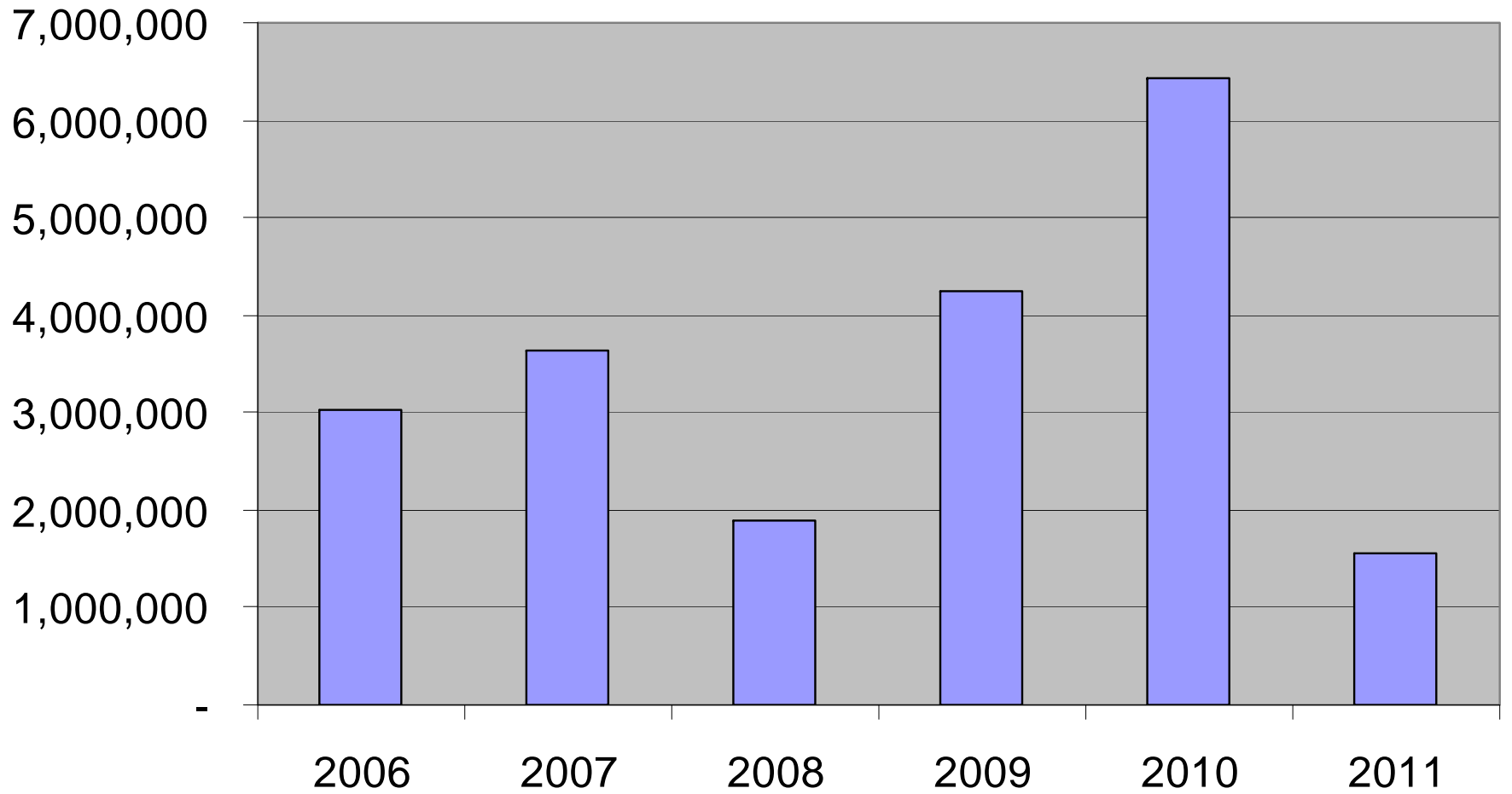
## Spending per Capita Compared to the Prior Year



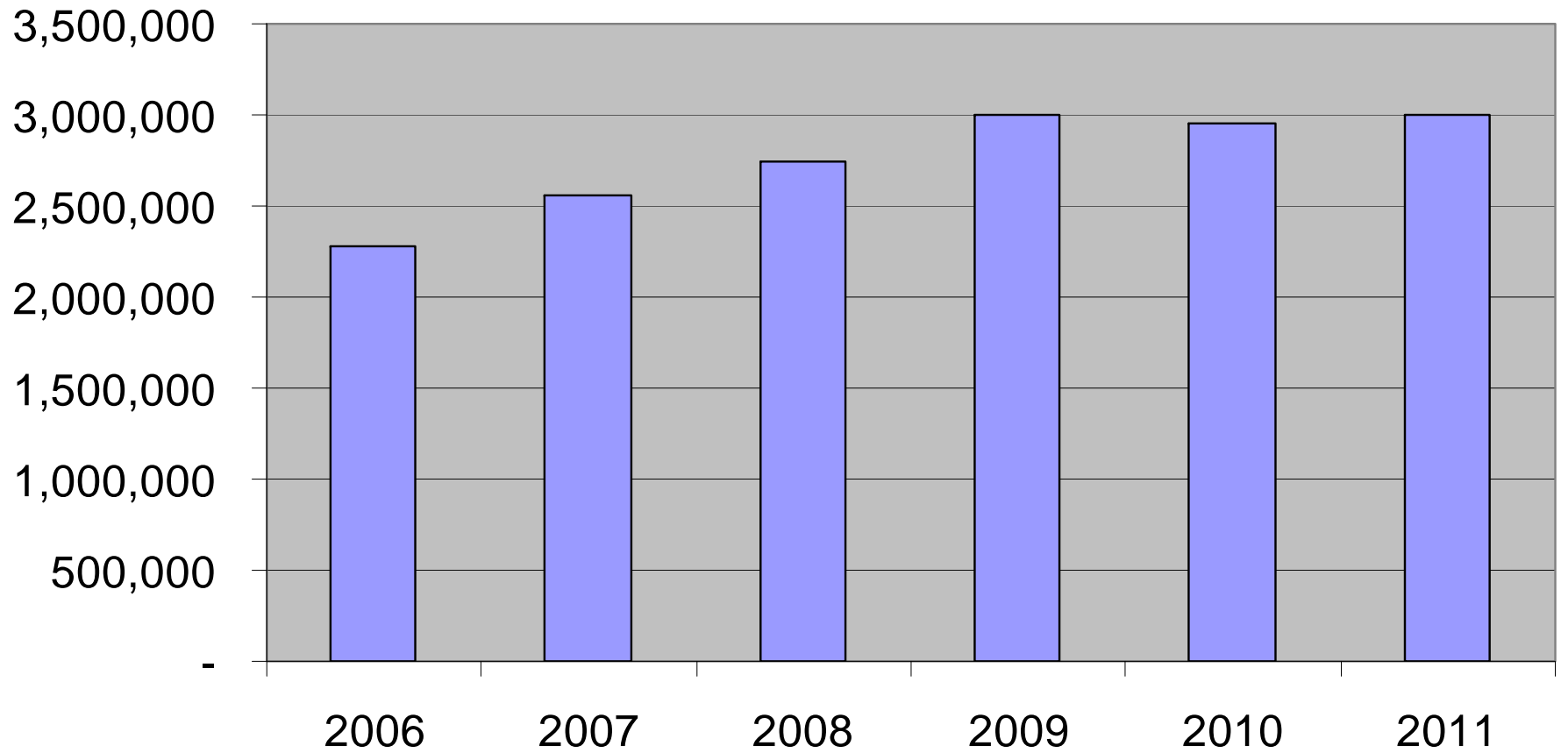
## Historical Trend of Total Expenditures



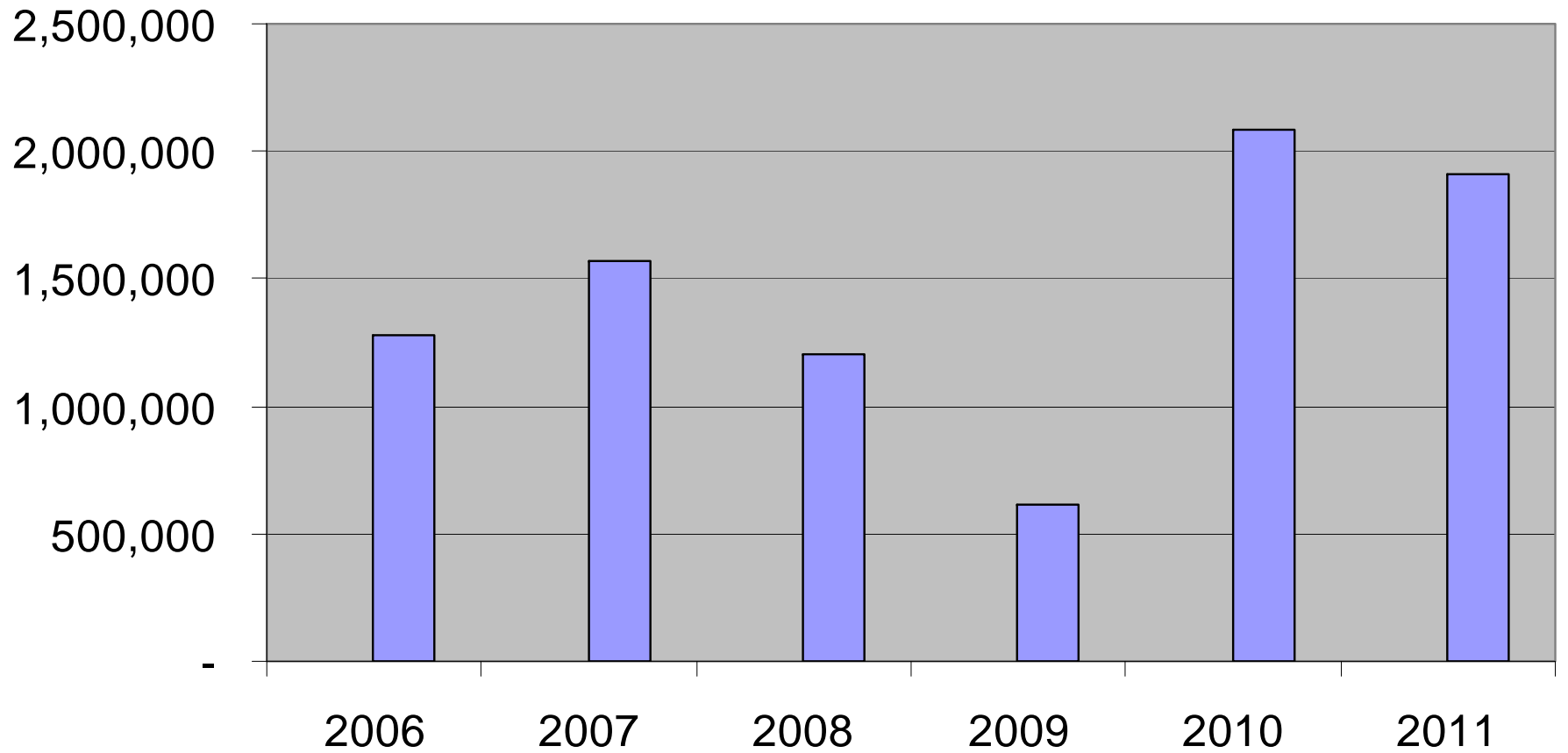
## Historical Trend of Capital Outlay Expenditures



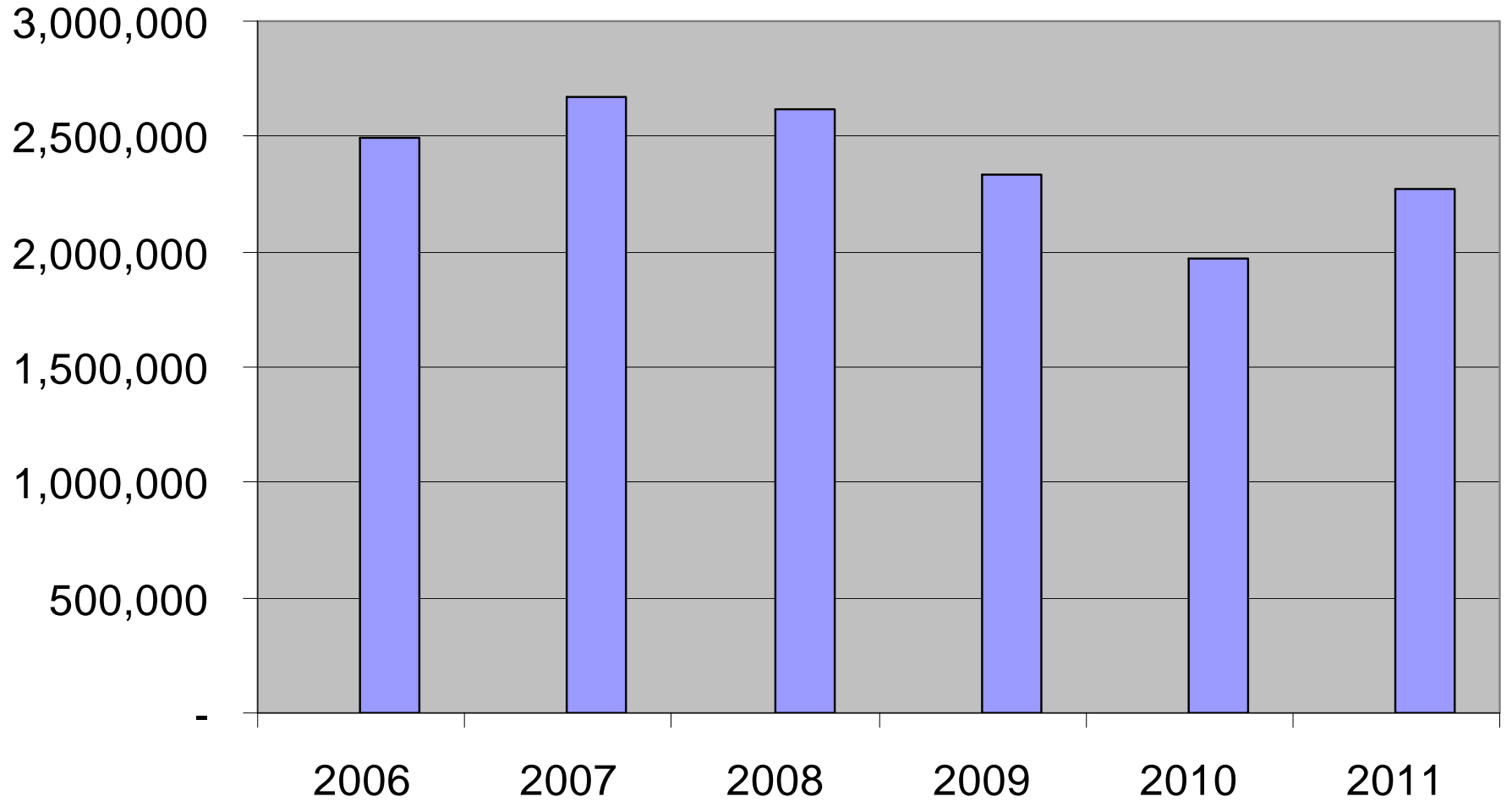
## Historical Trend of Other Public Works Expenditures



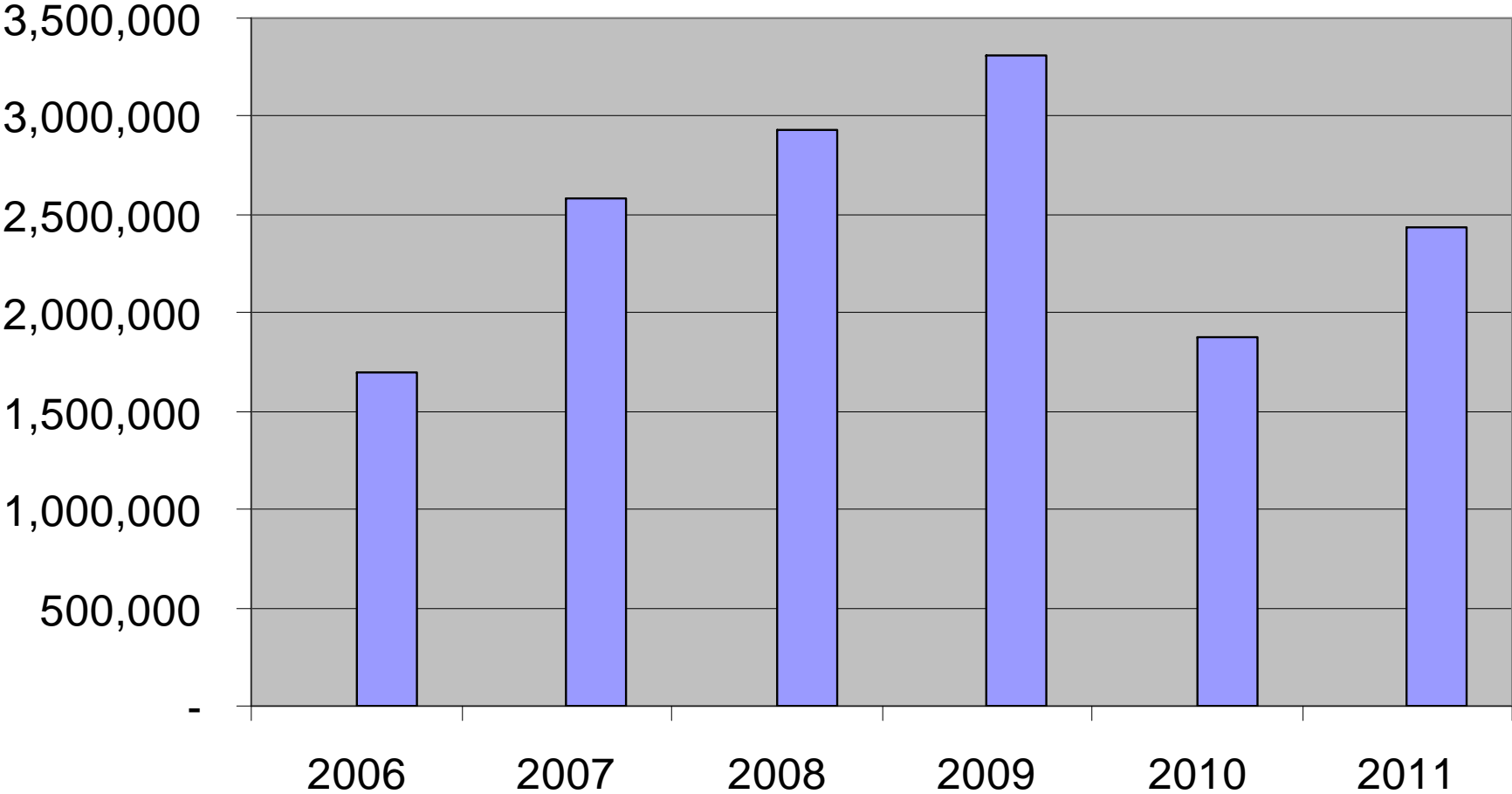
## Historical Trend of Community Development Expenditures



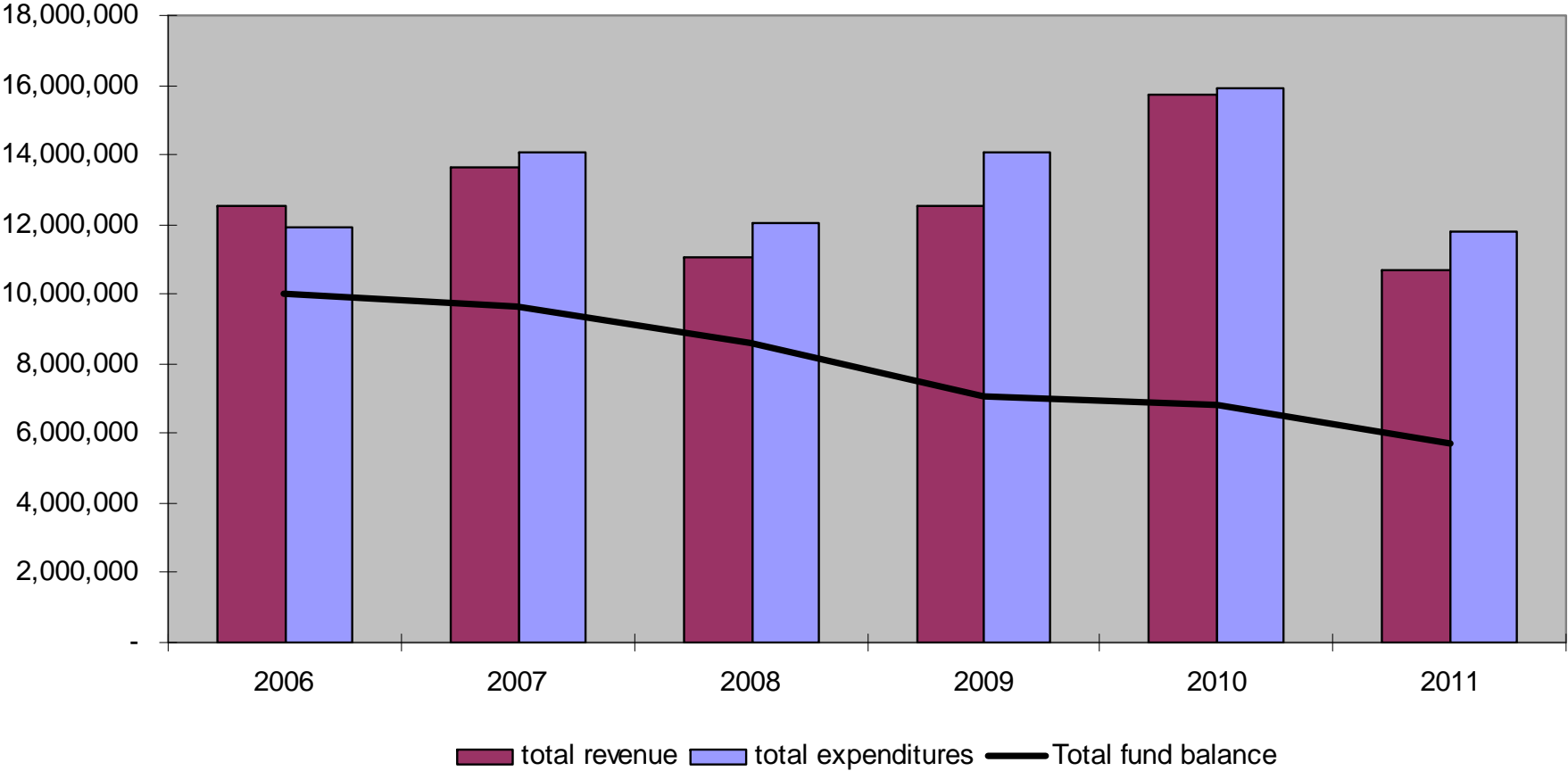
## Historical Trend of Street Expenditures



# Historical Trend of Interfund Transfers



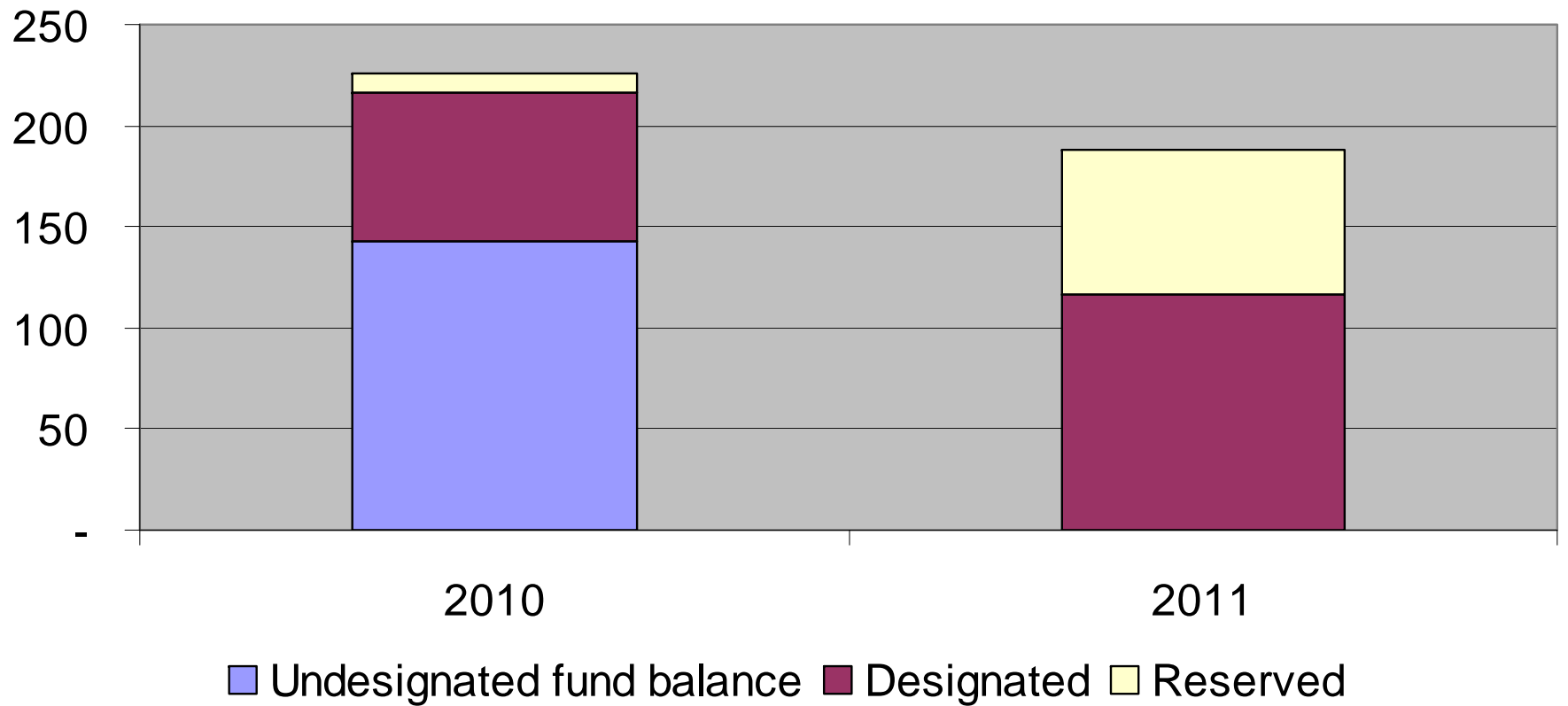
# How we have managed our other governmental fund balances



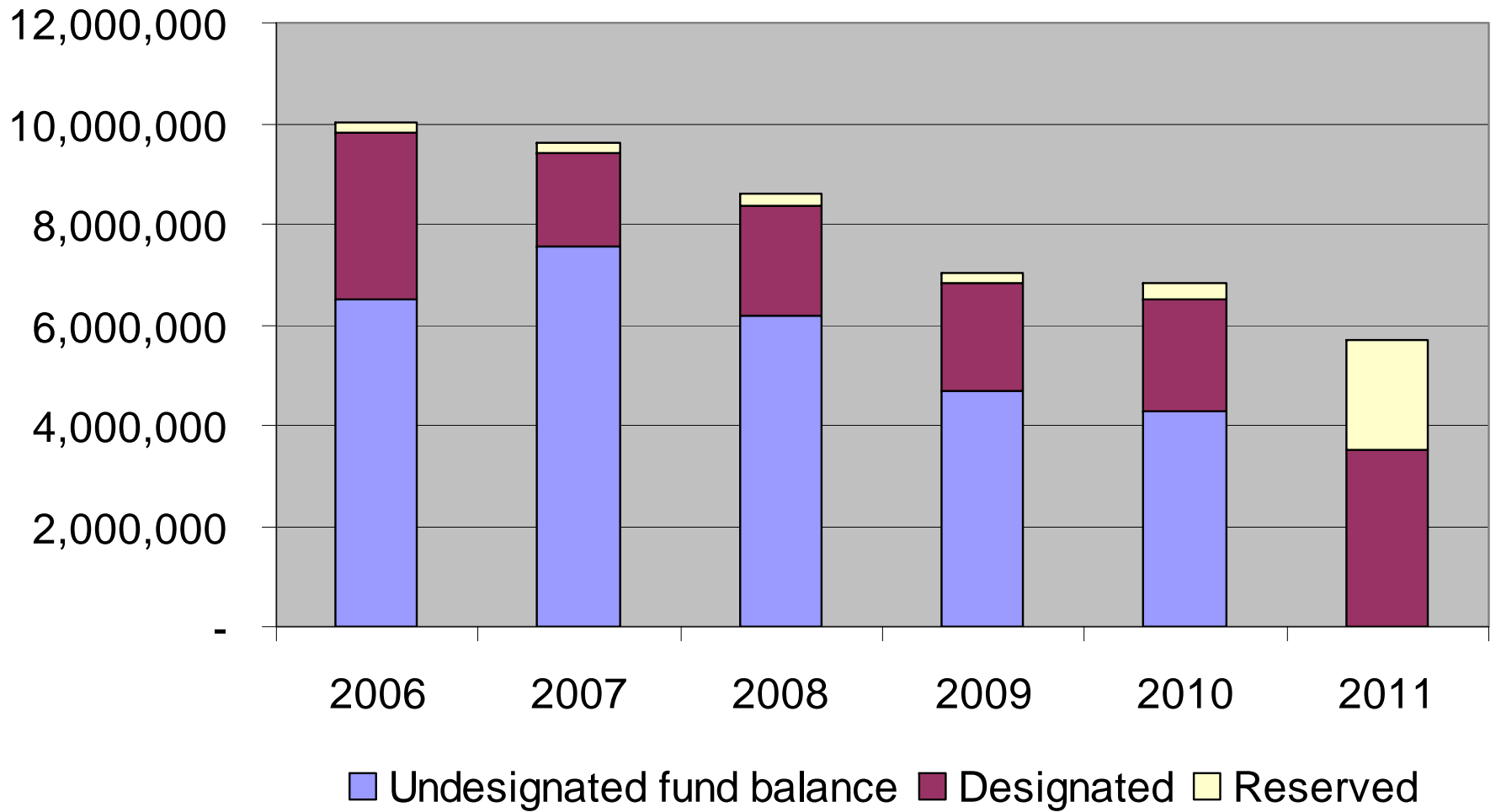
## Revenue, Expense, & Fund Balance compared to the prior year

	<u>2010</u>	<u>2011</u>	<u>% change</u>
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%

## Fund Balance per Capita Compared to the Prior Year



## Historical Trends of Individual Components

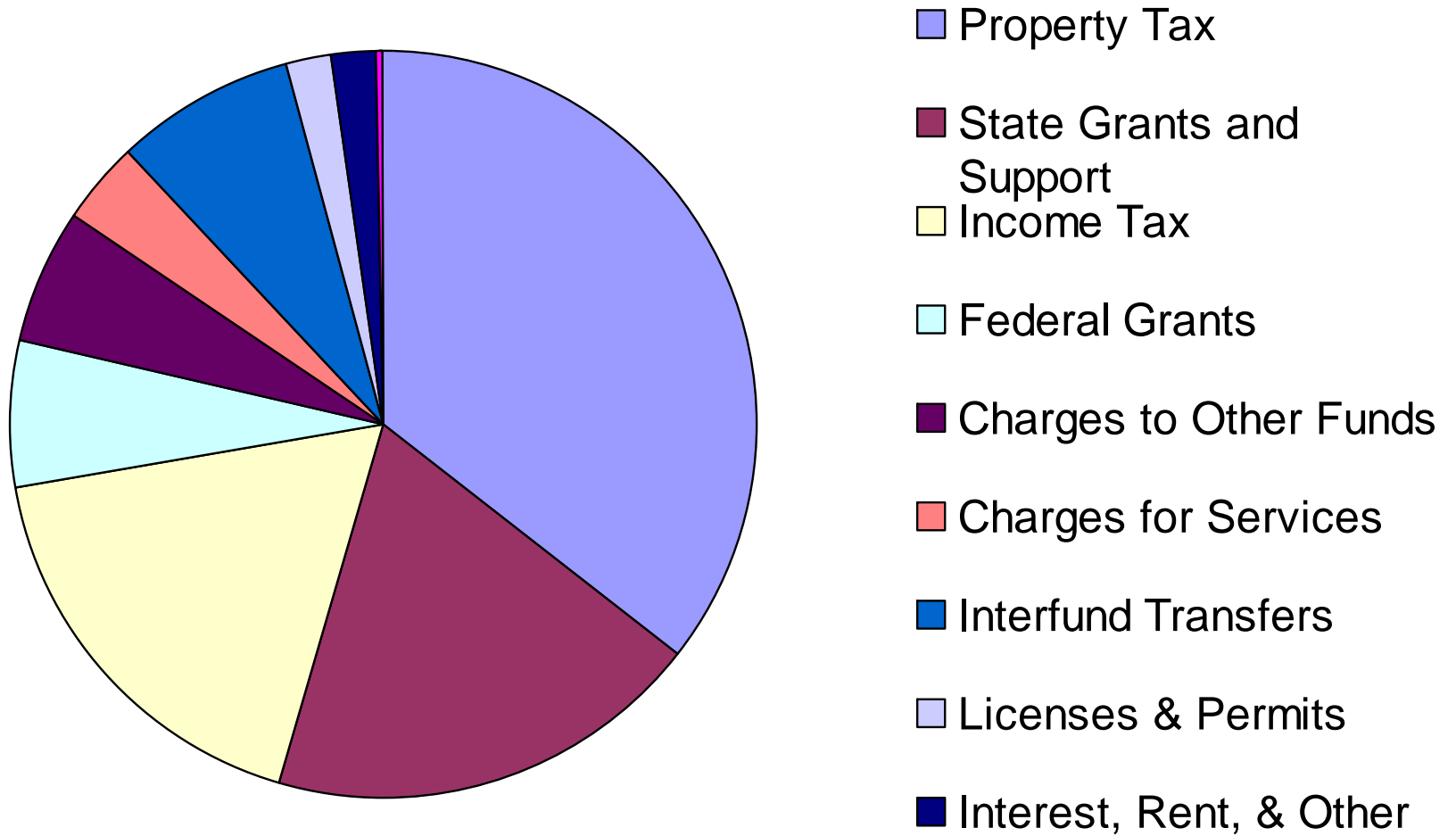


# **Citizen's Guide**

## **All Governmental Funds**

- Combined Presentation
  - General Fund
  - All Other Governmental Funds

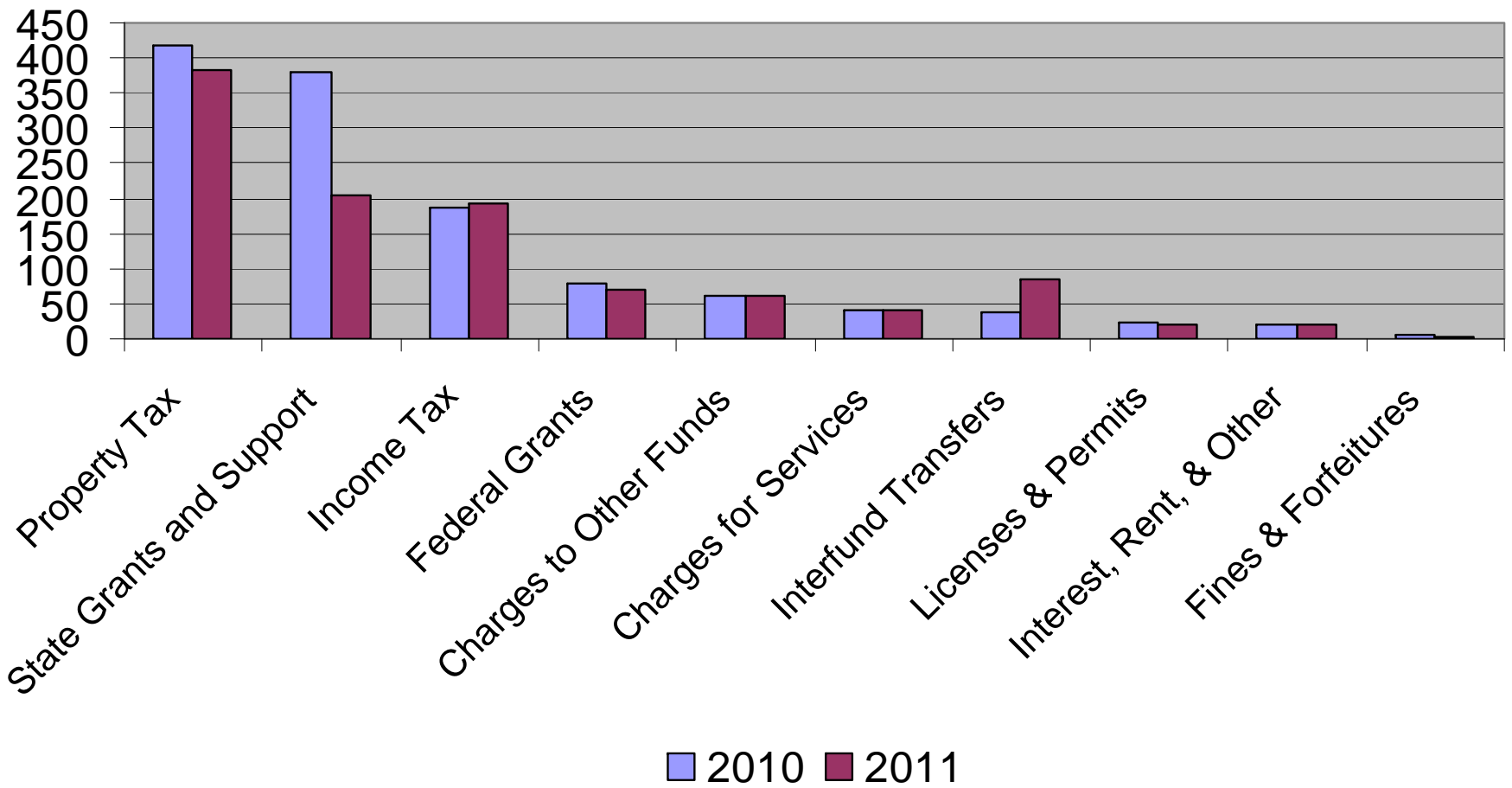
# Governmental Funds Where Our Money Comes From



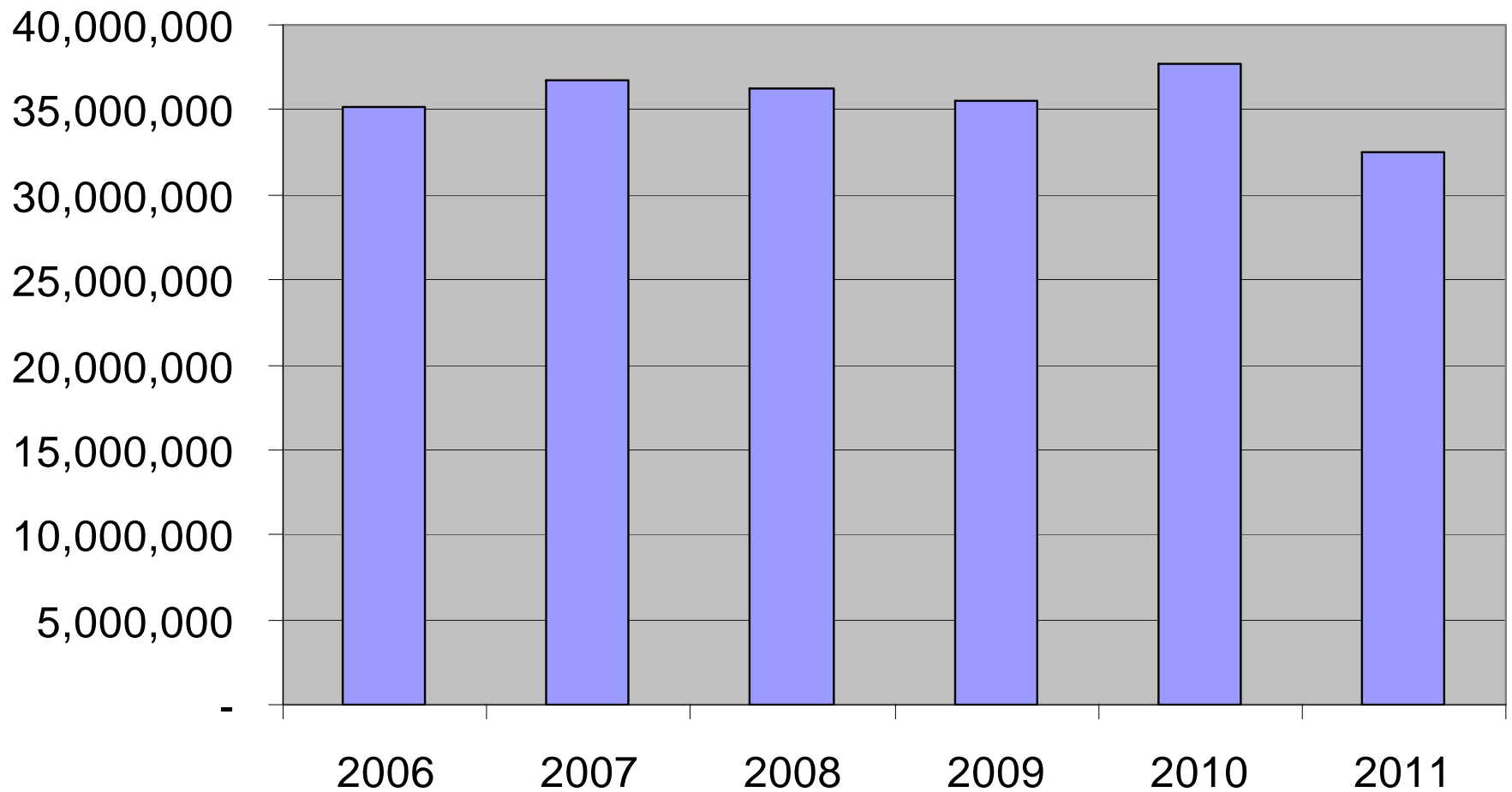
**Governmental Funds  
Compared to Prior Year**

	<u>2010</u>		<u>2011</u>	<u>% change</u>
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	<u>\$ 37,755,027</u>	\$	<u>32,466,522</u>	<u>-14.0%</u>

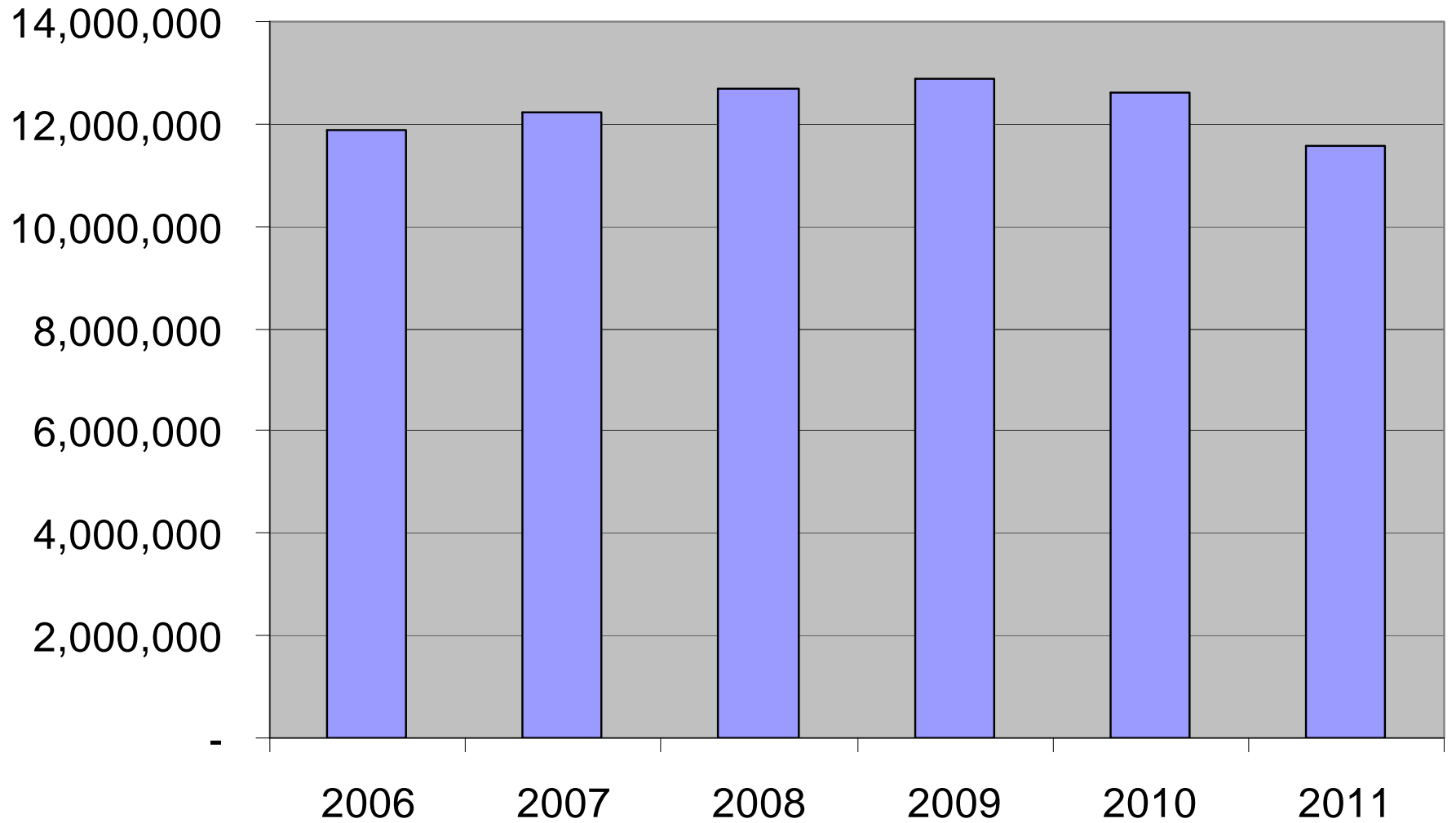
# Governmental Funds Revenue Source per Capita Compared to the Prior Year



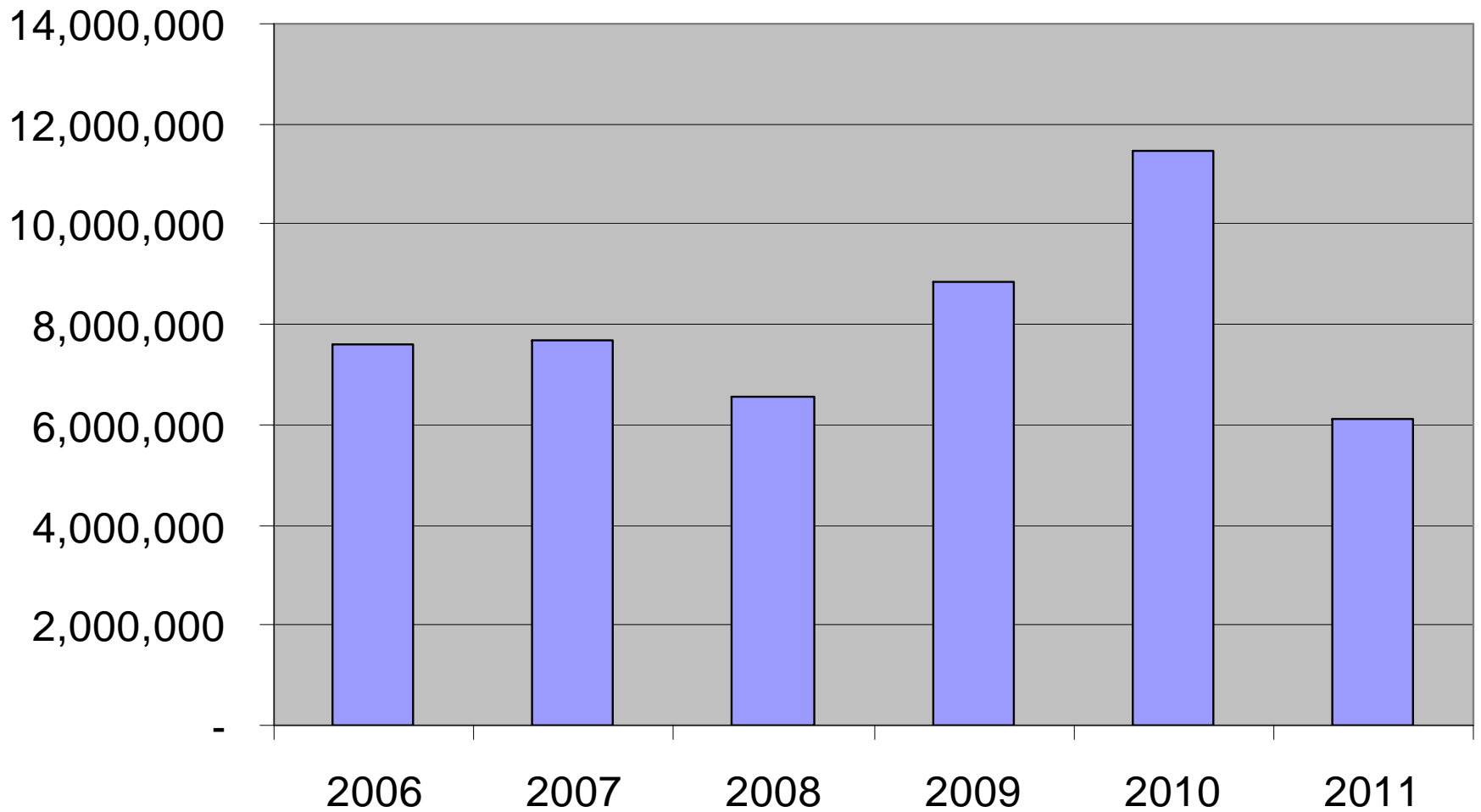
## Governmental Funds Historical Trend of Total Revenue



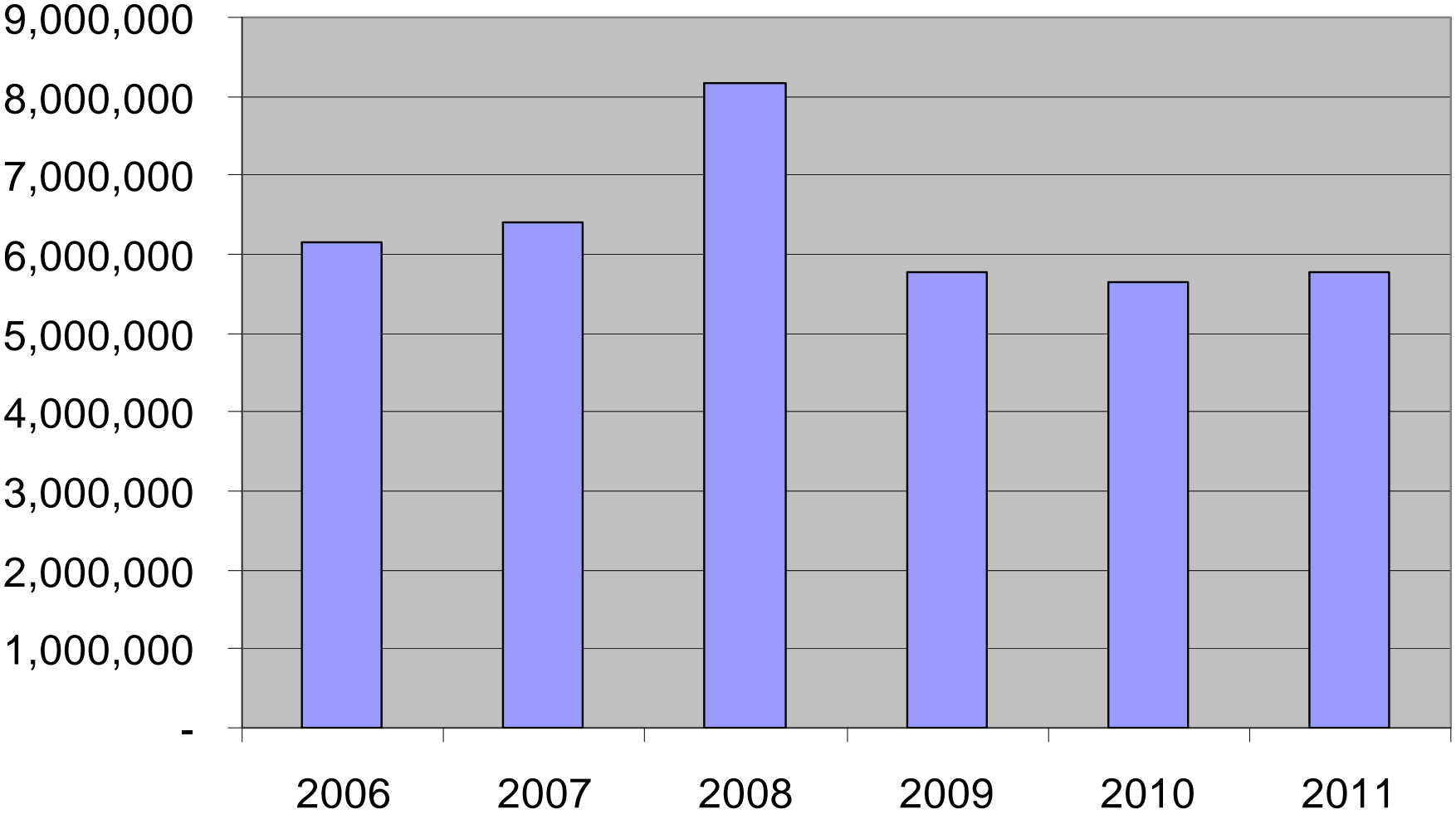
## Historical Trend of Property Tax Revenue



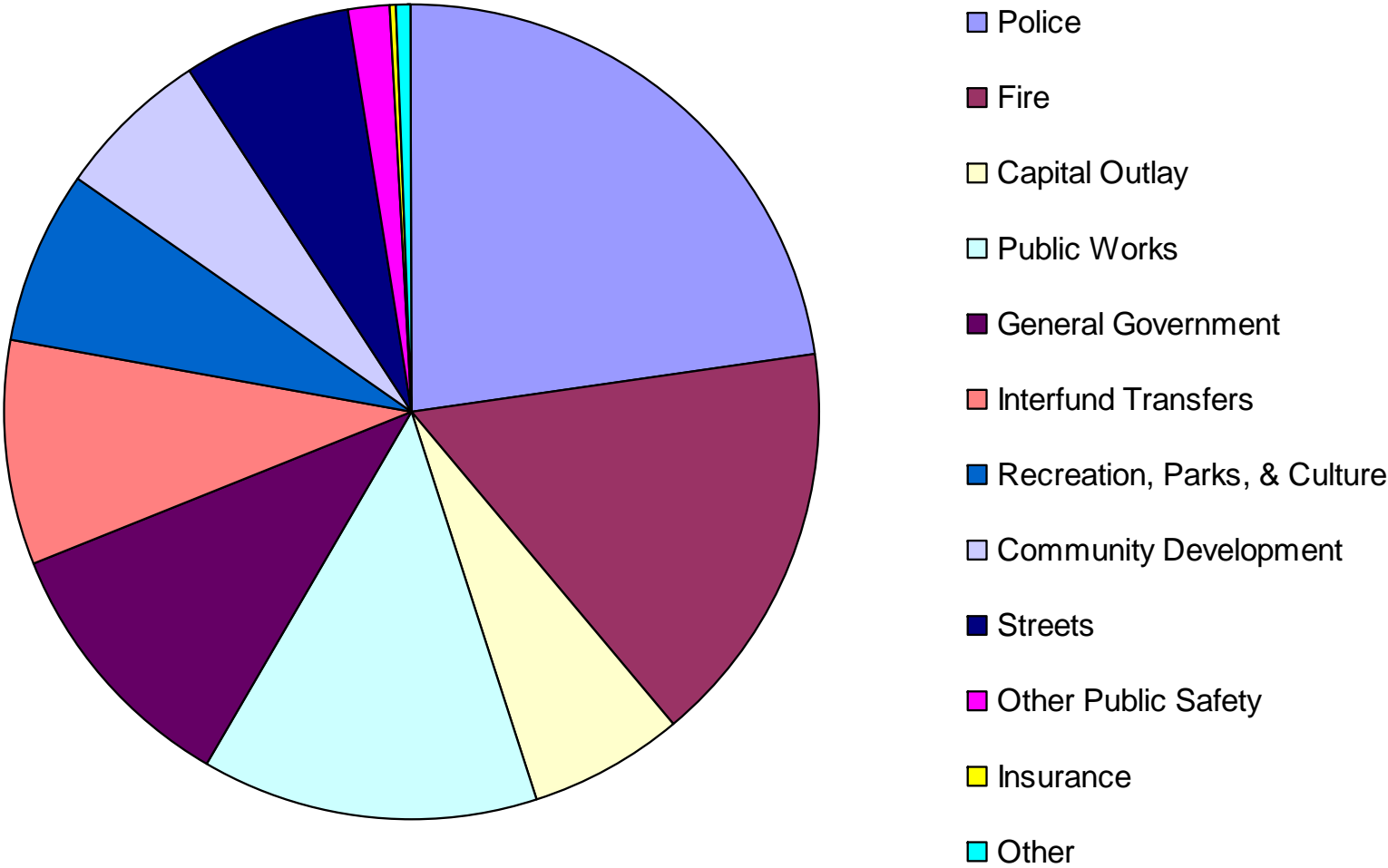
## Historical Trend of Revenue from State Grants and Support



# Historical Trend of Income Tax Revenue



# Governmental Funds Where We Spent Our Money

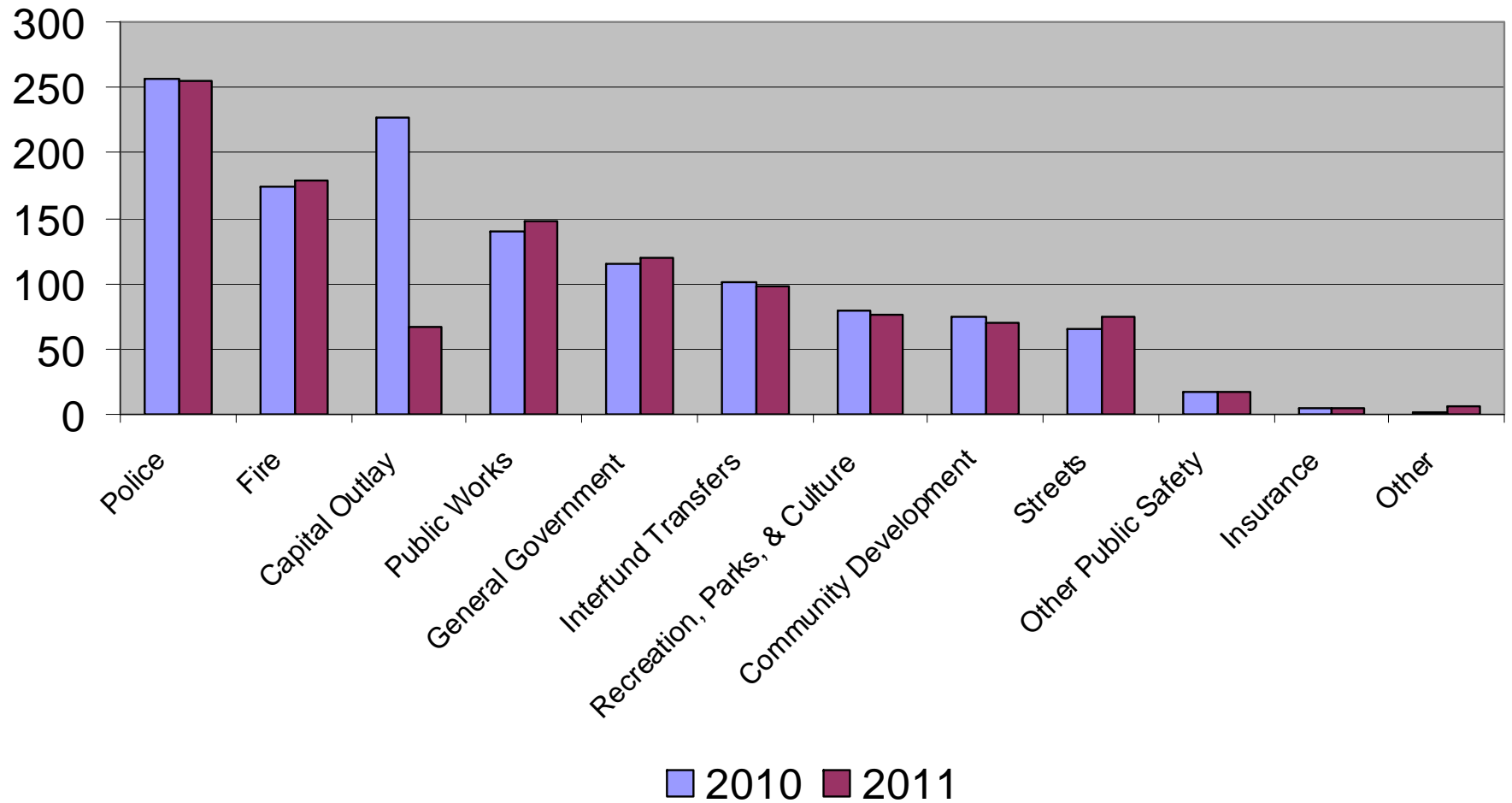


**Governmental Funds  
Compared to Prior Year**

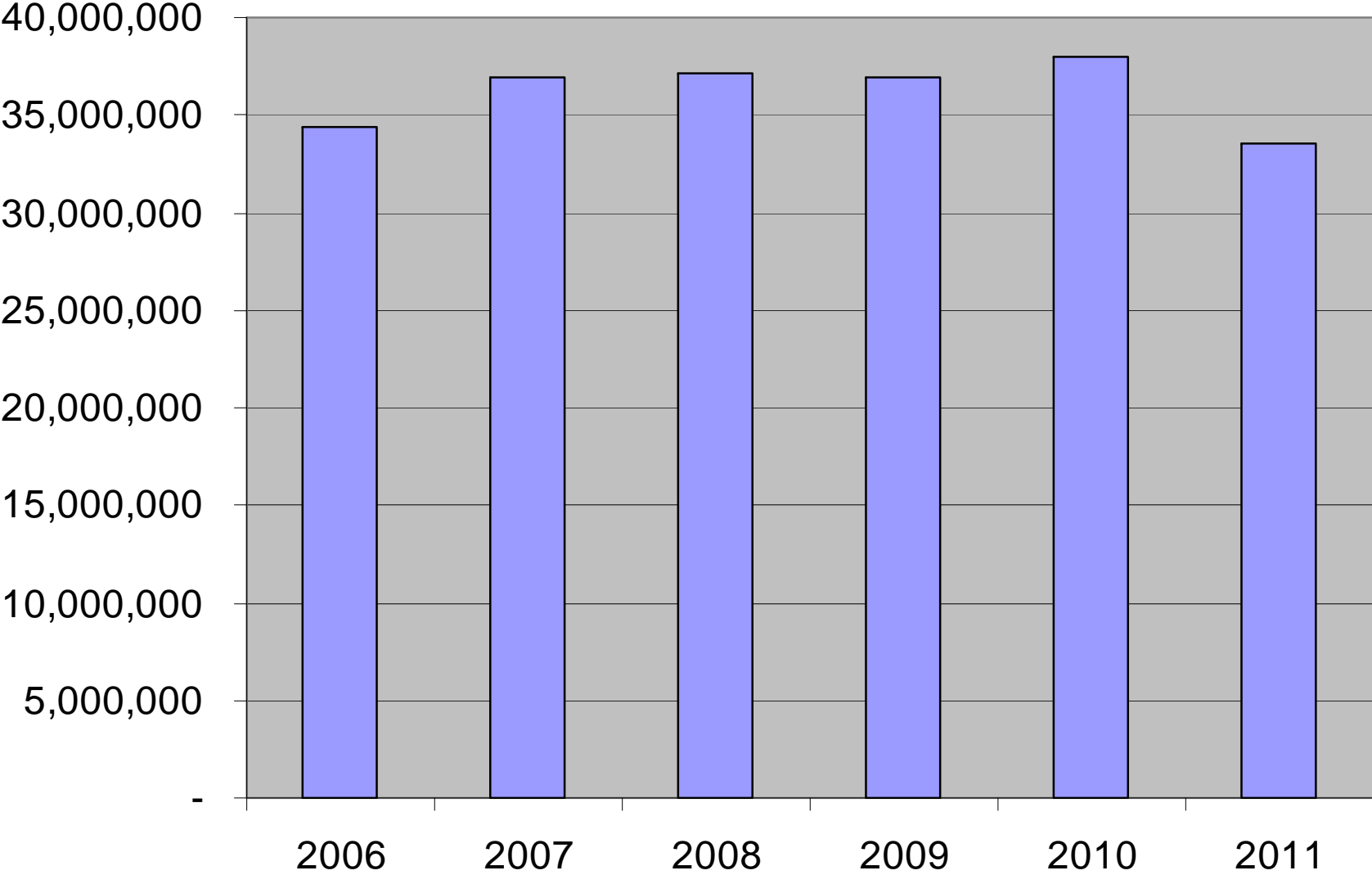
	<u>2010</u>	<u>2011</u>	<u>% change</u>
Police	\$ 7,731,645	\$ 7,687,514	-0.6%
Fire	\$ 5,269,345	\$ 5,394,296	2.4%
Capital Outlay	\$ 6,867,144	\$ 2,032,658	-70.4%
Public Works	\$ 4,236,448	\$ 4,455,673	5.2%
General Government	\$ 3,488,245	\$ 3,602,580	3.3%
Interfund Transfers	\$ 3,034,025	\$ 2,940,918	-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	<u>\$ 37,968,596</u>	<u>\$ 33,593,837</u>	<u>-11.5%</u>

# Governmental Funds

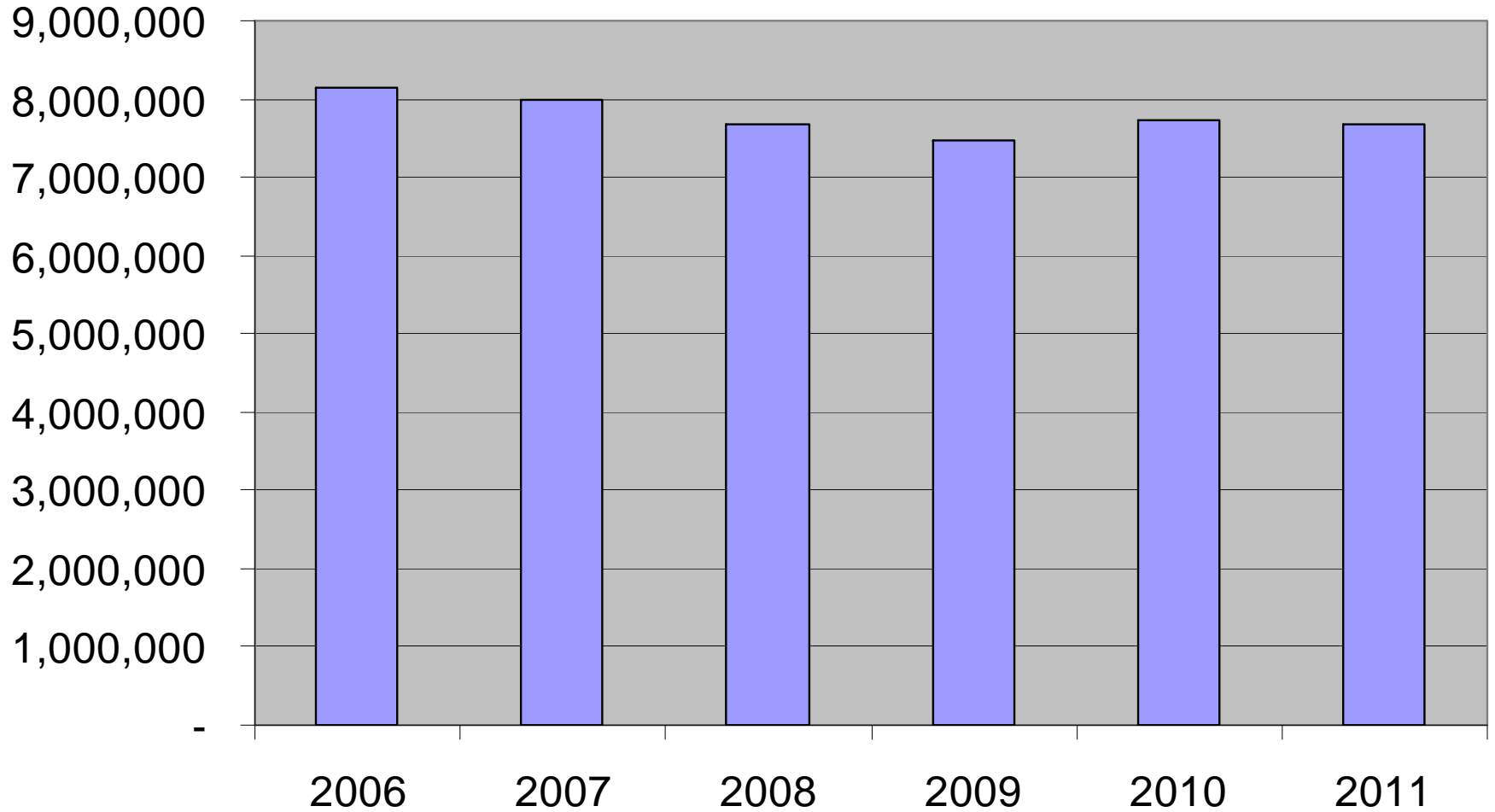
## Spending per Capita Compared to the Prior Year



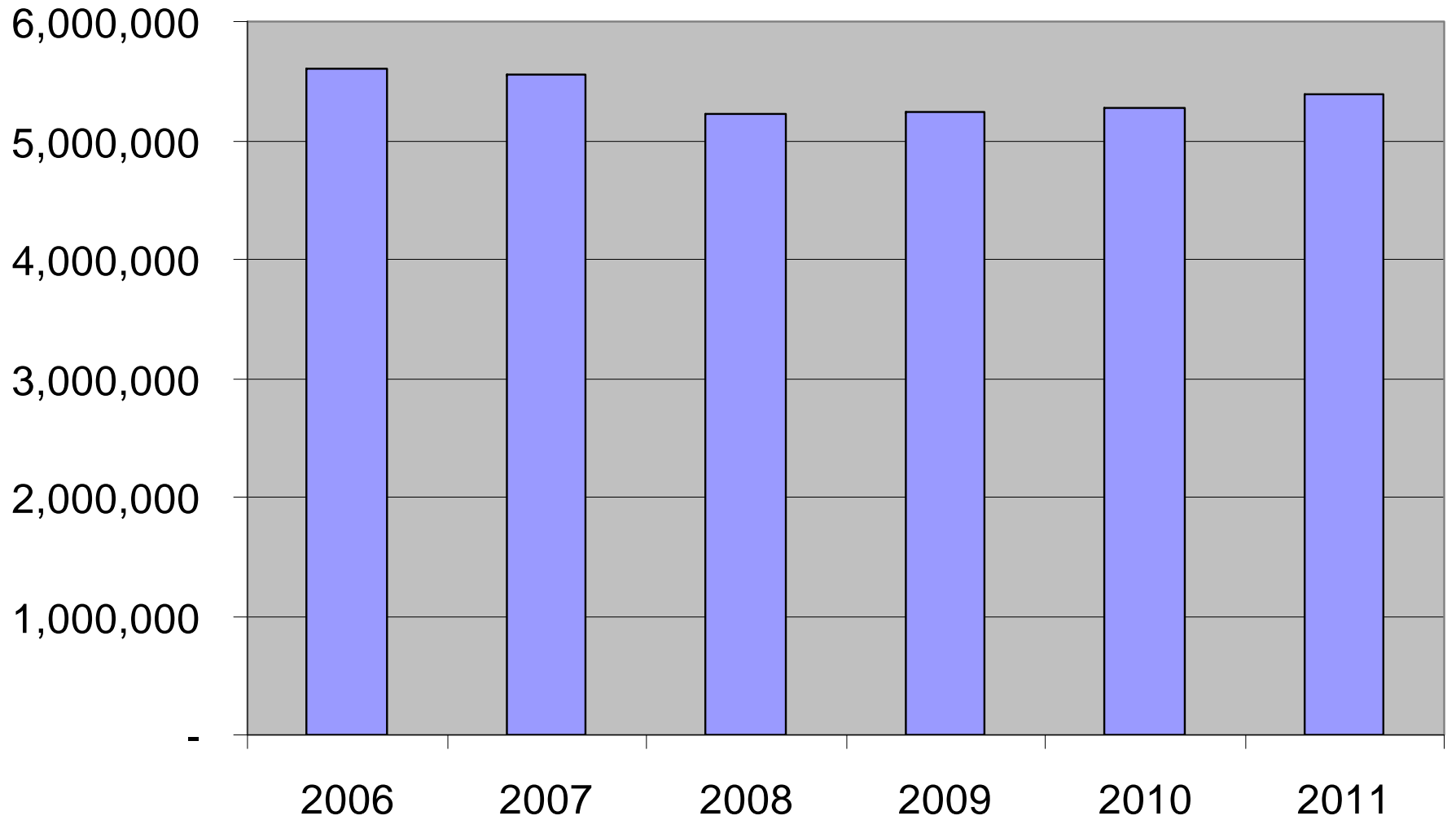
# Historical Trend of Total Expenditures



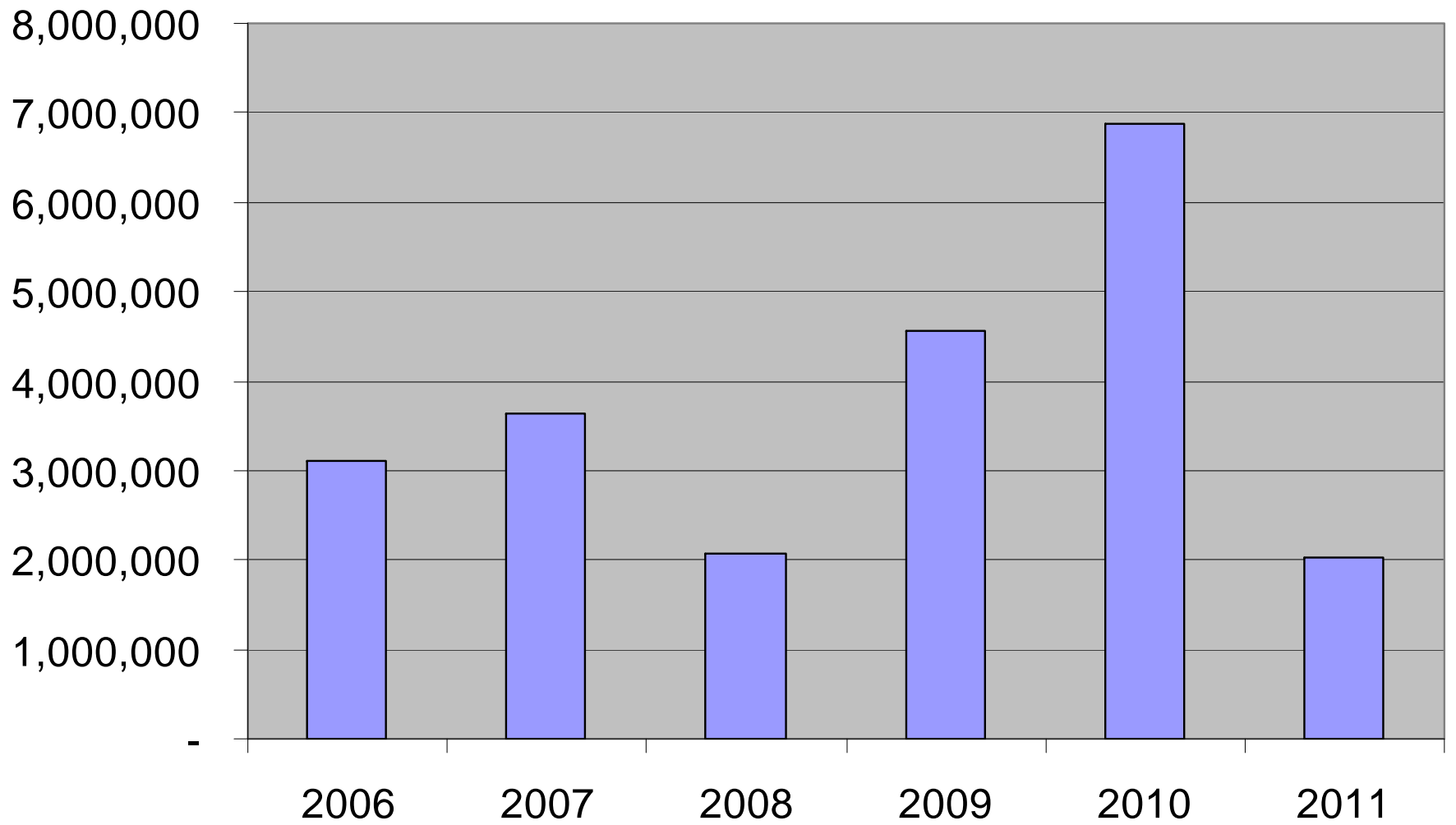
## Historical Trend of Police Expenditures



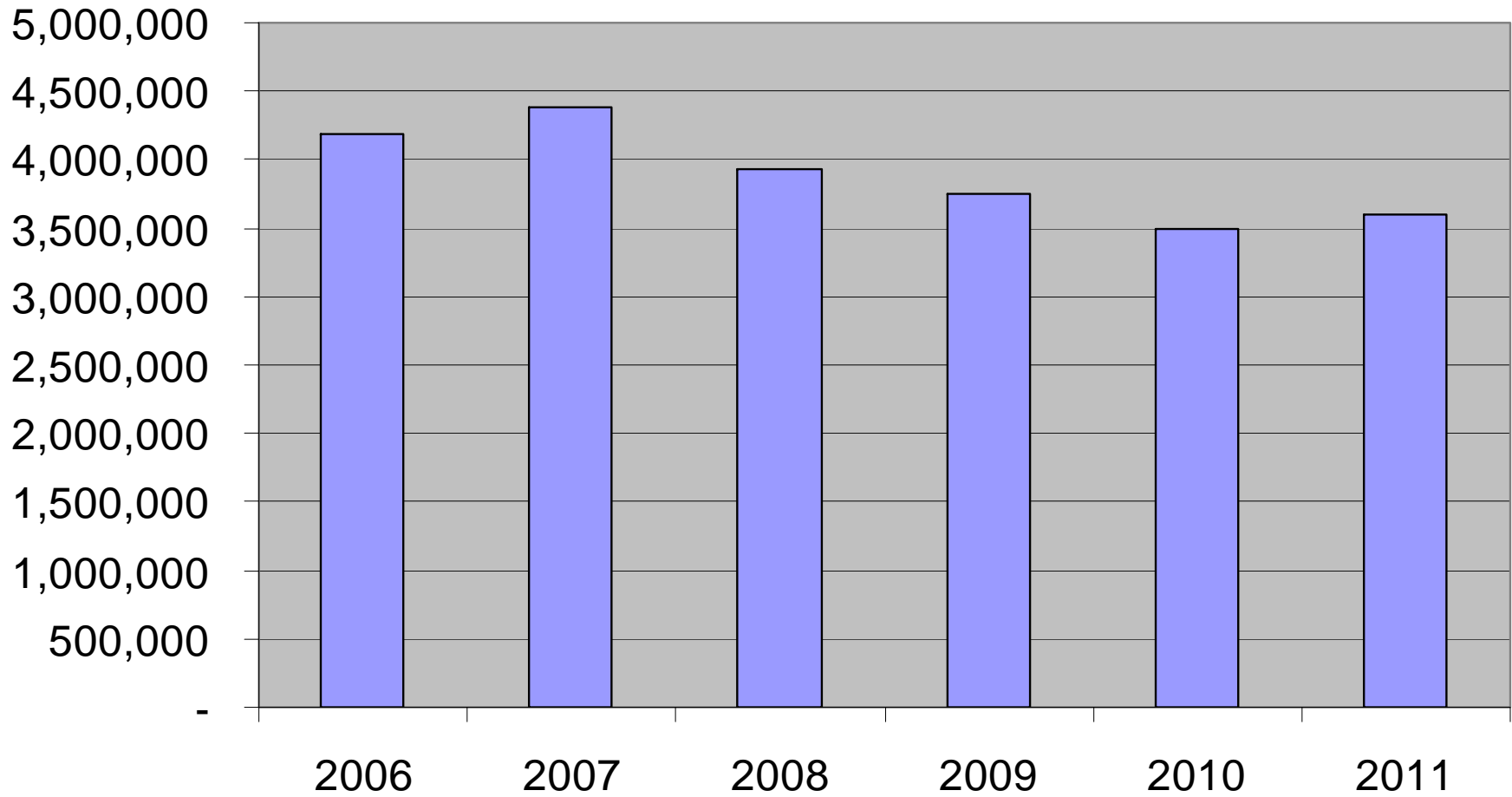
## Historical Trend of Fire Expenditures



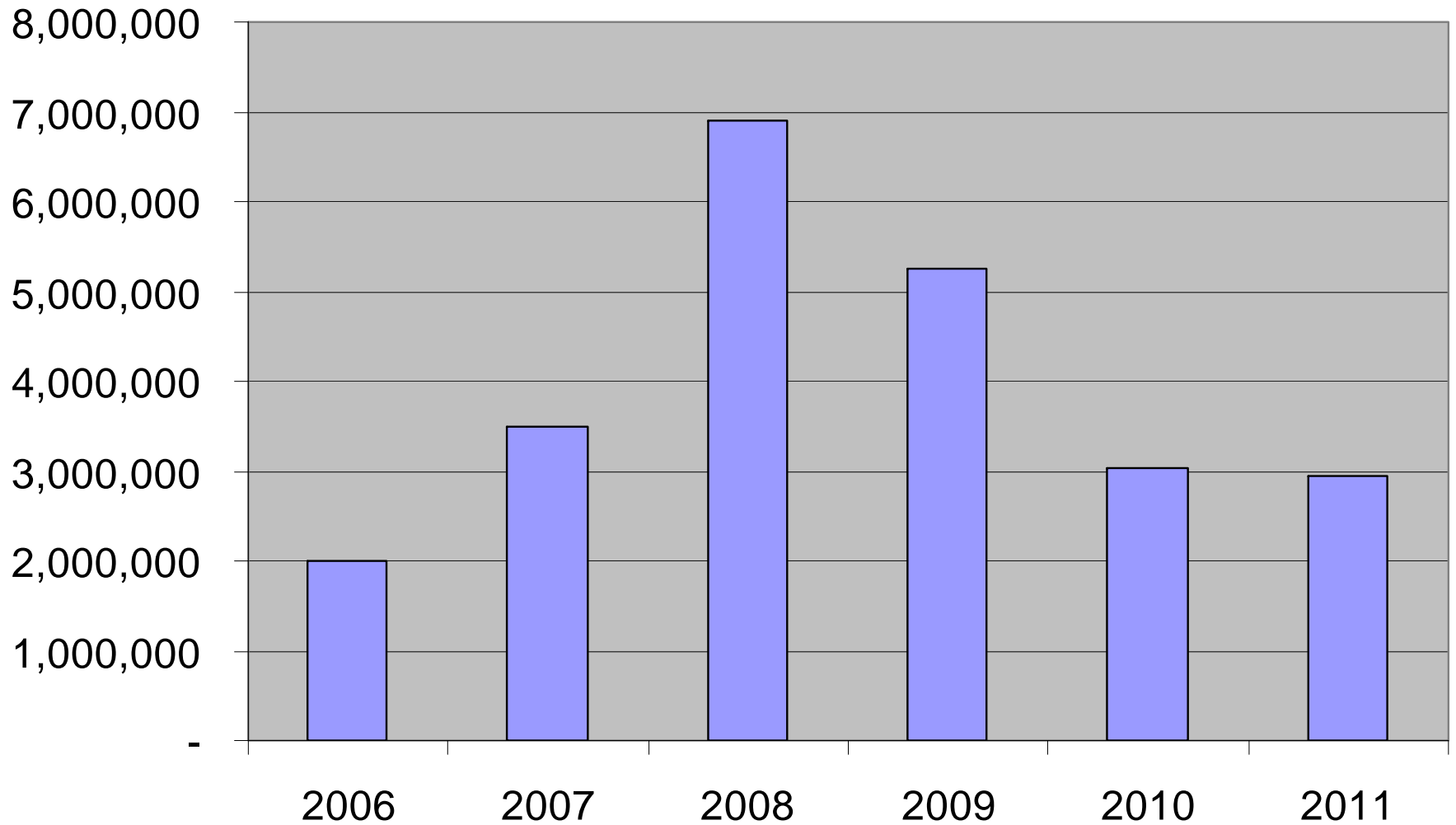
## Historical Trend of Capital Outlay Expenditures



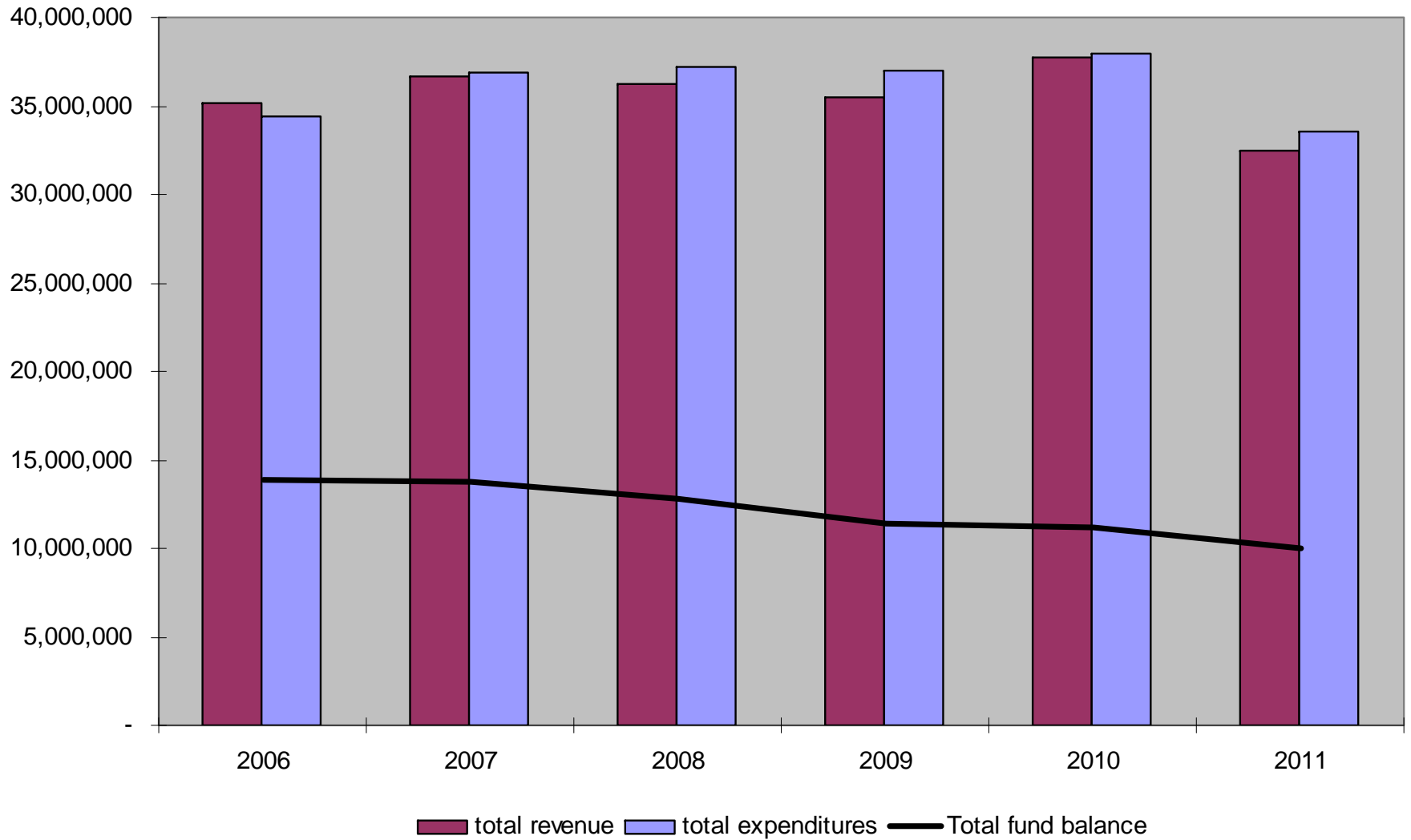
## Historical Trend of General Government Expenditures



## Historical Trend of Interfund Transfers



## How have we managed our governmental fund balances

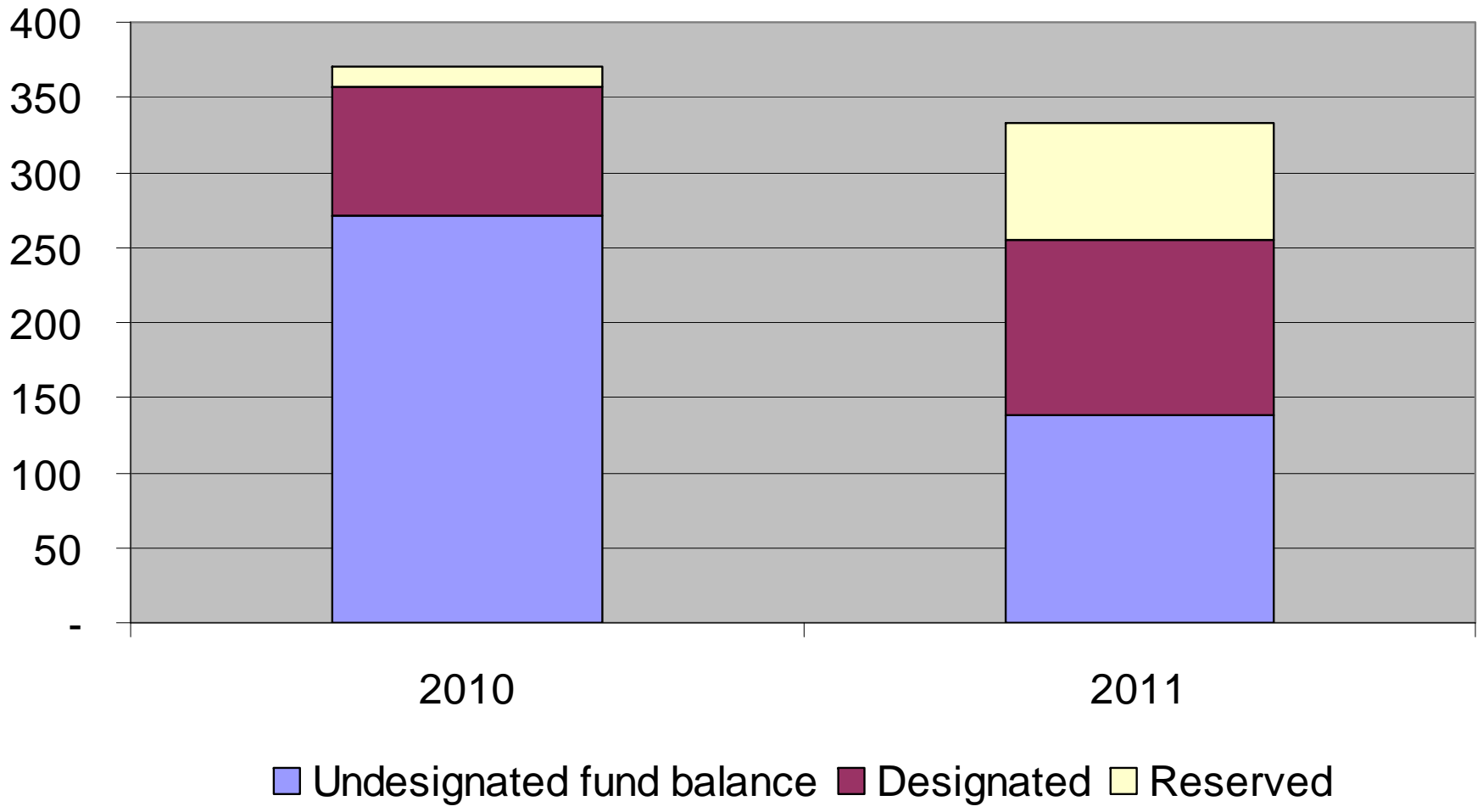


## Governmental Funds

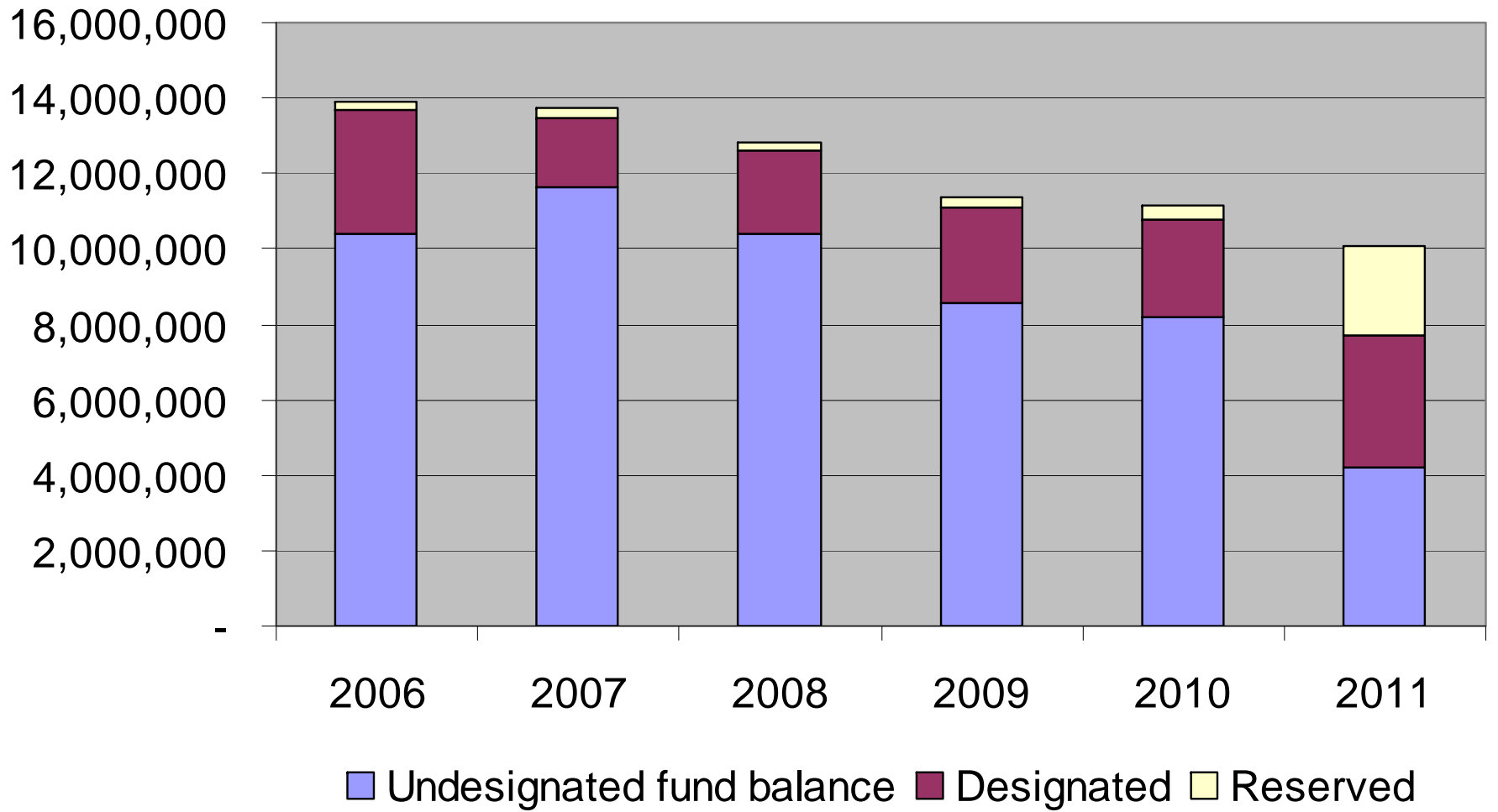
### Revenue, Expense, & Fund Balance compared to the prior year

	<u>2010</u>	<u>2011</u>	<u>% change</u>
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%

## Fund Balance per Capita Compared to the Prior Year



## Historical Trend of Individual Components of Fund Balance



# **Citizen's Guide**

## **Liabilities**

Pensions and Retiree Health Care (OPEB)

Funding Status – Pension and OPEB

Long Term Debt Obligations

Structured Debt – Bonds

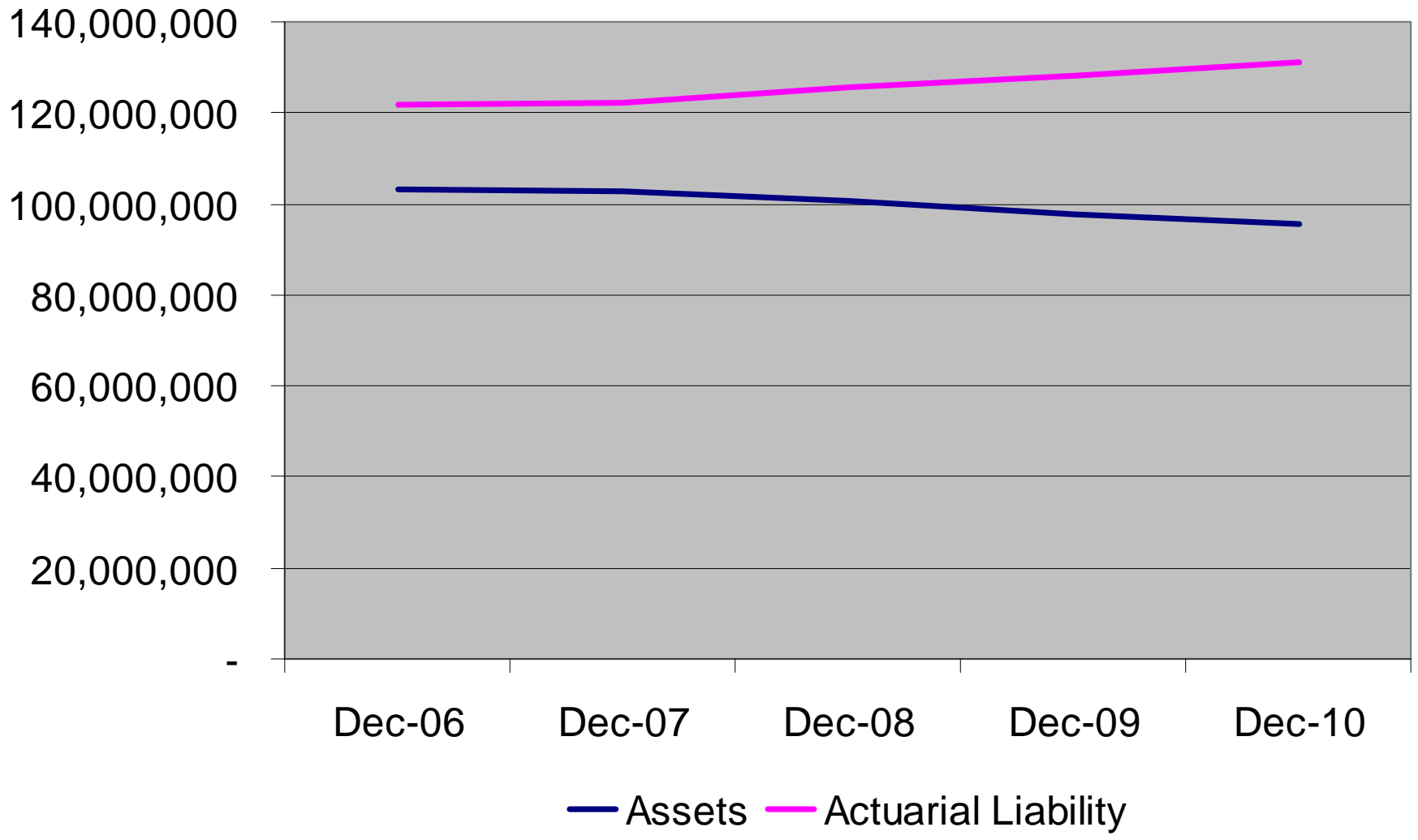
Water and Wastewater Funds

Compensated Absences (Vacation and Sick)

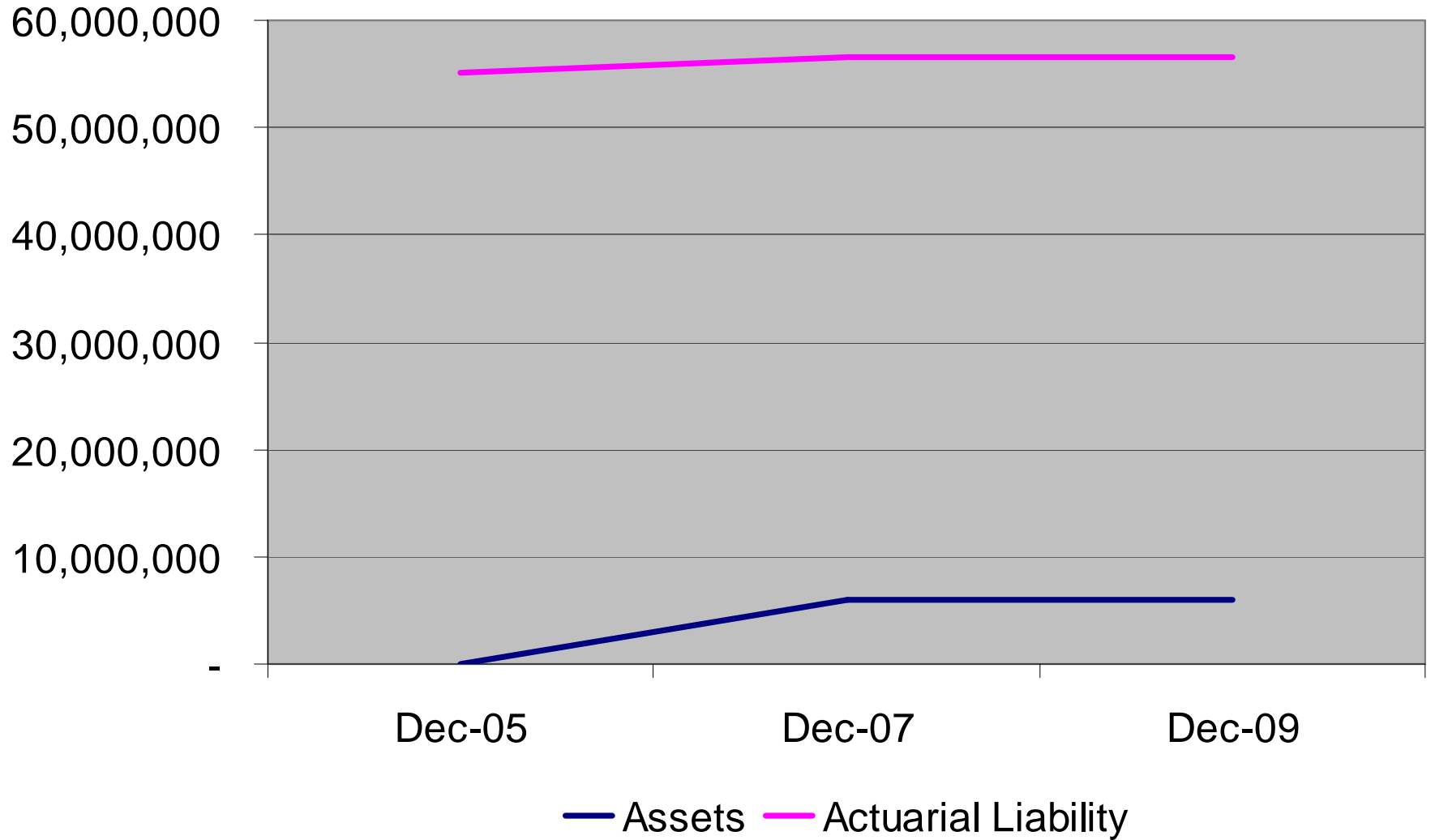
Claims and Judgments

Insurance and Fringe Benefit Fund

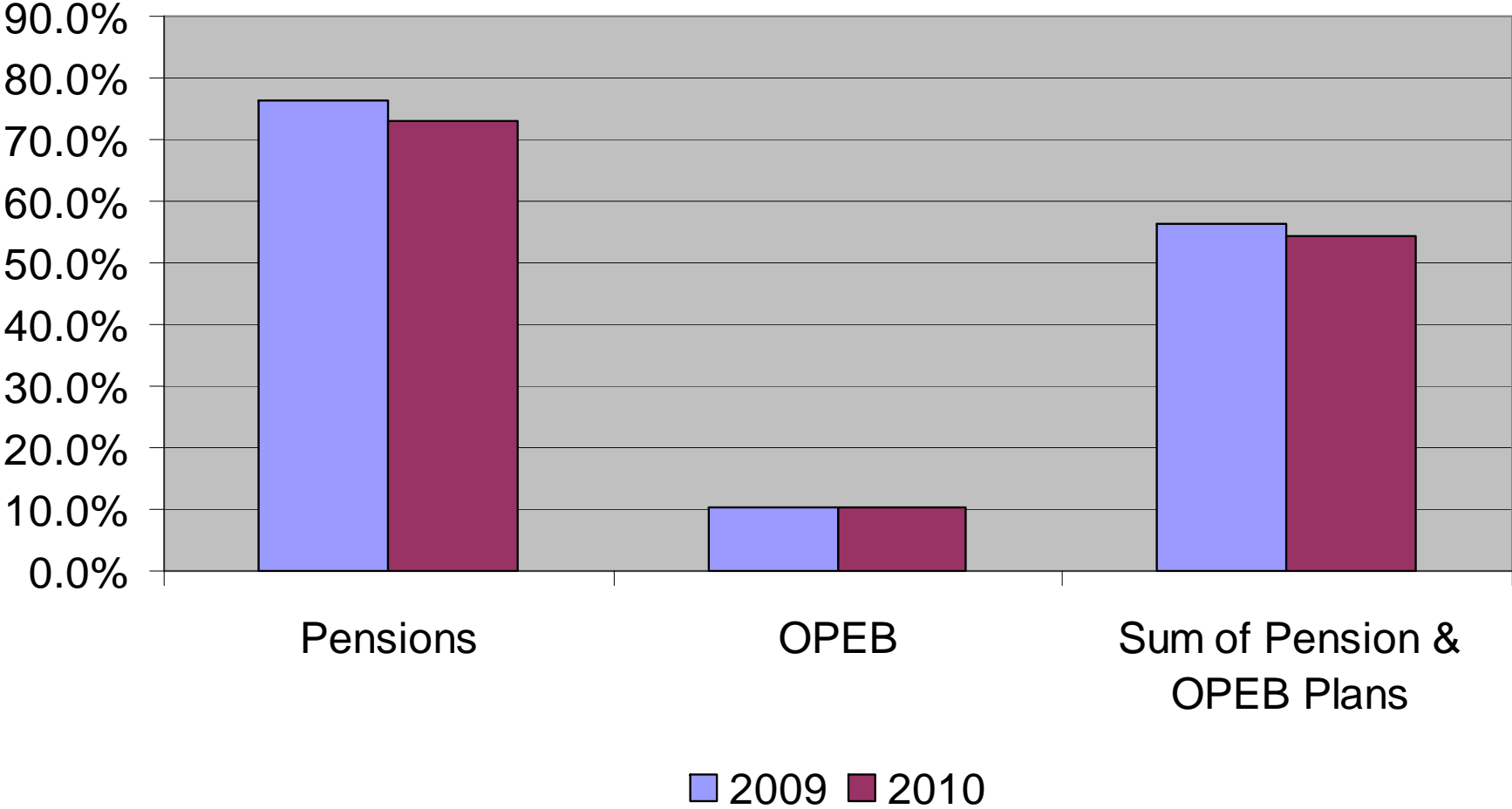
## Pension Funding Status



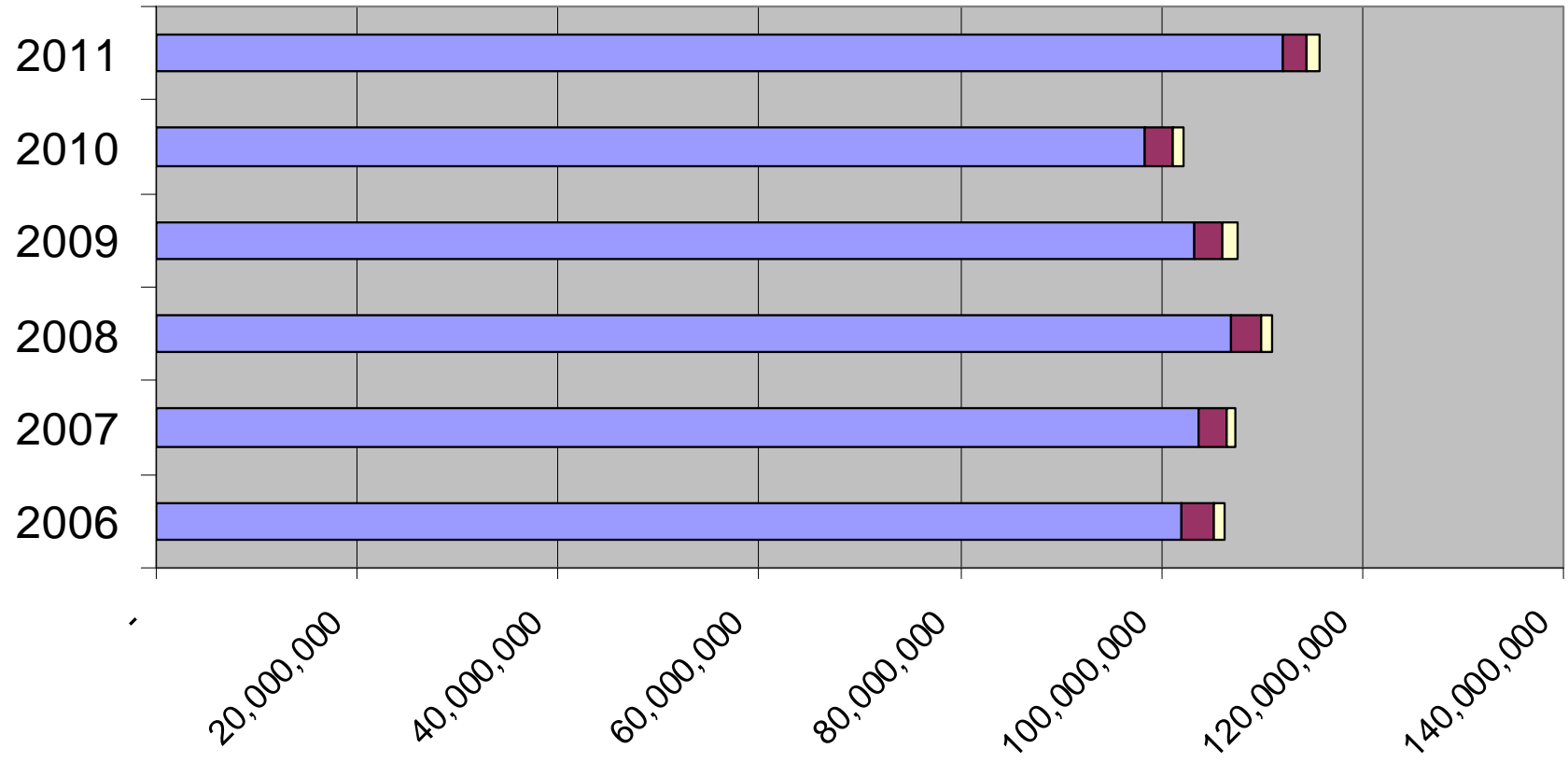
# Retiree Health Care Funding Status



# Percent Funded Compared to the Prior Year

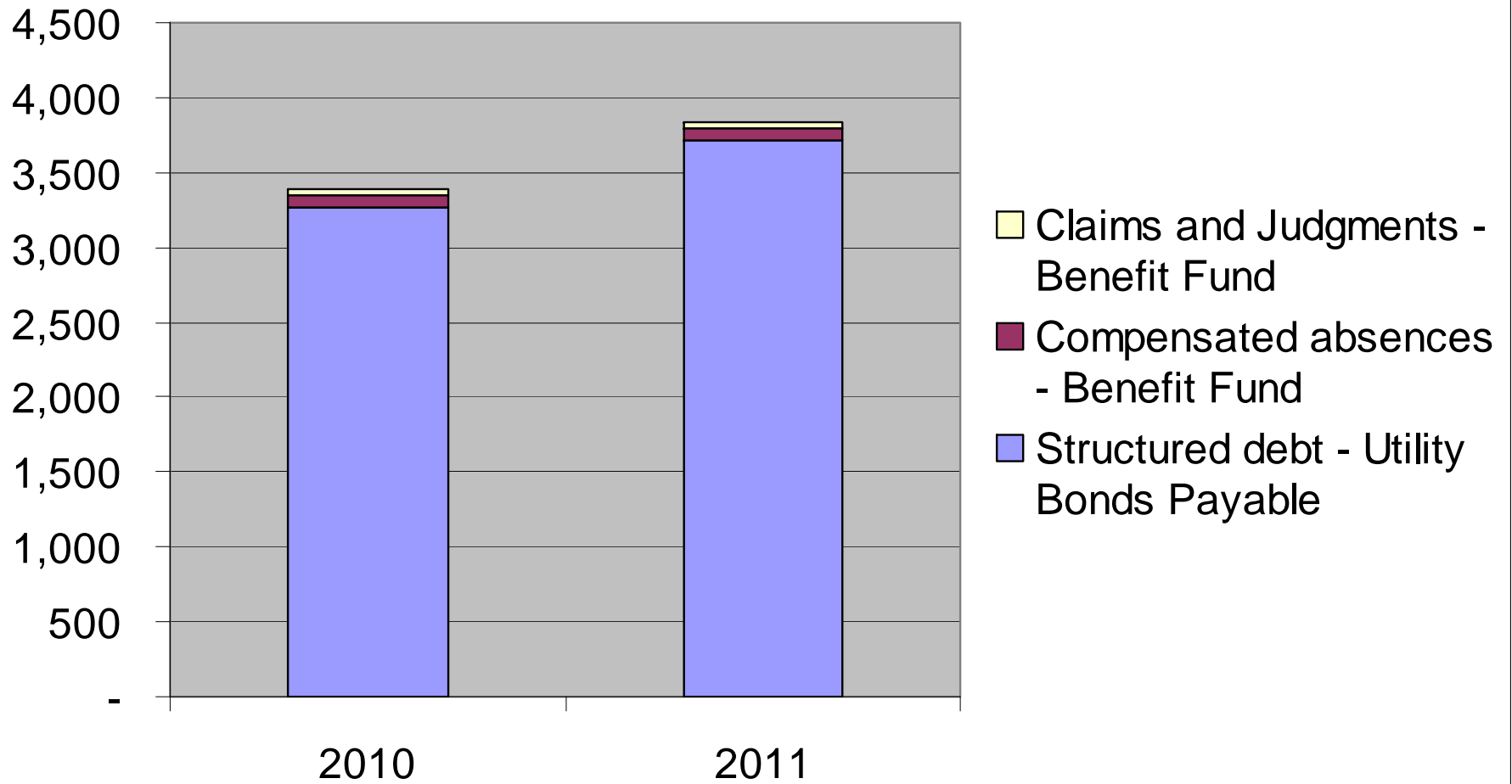


# Long Term Debt Obligations



- Structured debt - Utility Bonds Payable
- Compensated absences - Benefit Fund
- Claims and Judgments - Benefit Fund

## Long Term Obligations per Capita Compared to the Prior Year



# 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\\_2011.pdf](http://www.porthuron.org/pdfs/finance/annual_financial_report_2011.pdf)

2011-12 Budget Presented April 25, 2011  
[http://www.porthuron.org/pdfs/finance/budget\\_2011-2012.pdf](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](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**