

**CITIZENS' GUIDE TO LOCAL UNIT FINANCES - Portland - Ionia**

Per capita information

[Date Input Page](#)

2006

2007

2008

2009

2010

2009

2010

Instructions:

Input all data on this page. The following pages will then provide the graphs and charts which comprise the Transparency tool (citizen friendly guide). This model requires 5 years of data, but allows up to 10 years. To use more than 5 years, unhide columns D-H.

Before publishing to the web site, we recommend "hiding" this tab, and the "F-65 crosswalk" tab, so that the document will be more user-friendly. (To do that, right-click on the tab and select "Hide.")

**Stmnt. Of Rev & Exp - All governmental funds**

**Revenue**

Taxes	1,709,853	1,838,486	1,872,854	1,896,976	1,865,812	489	481
Licenses & permits	16,353	2,942	33,297	17,597	19,267	5	5
from Federal Govt.	-	-	-	237,600	222,316	61	57
from State Govt.	900,822	1,584,165	2,280,972	749,899	674,352	193	174
Local contributions	54,970	17,000	20,000	34,200	-	9	-
Charges for services	1,034,607	1,018,773	803,474	917,883	905,569	236	233
Fines & forfeitures	41,908	41,401	42,037	45,939	47,352	12	12
Interest & rent	79,230	87,785	100,879	61,868	24,365	16	6
Other revenue	534,186	116,486	296,896	1,613,942	2,733,749	416	704
total revenue	4,371,929	4,707,038	5,450,409	5,575,904	6,492,782	1,436	1,672

**Expenditures**

General government	906,169	934,788	974,525	961,947	933,030	248	240
Police & fire	804,939	831,553	846,190	844,207	871,779	217	225
Other public safety	104,114	99,998	106,599	85,433	97,389	22	25
Roads	368,303	366,593	367,756	382,590	409,193	99	105
Other public works	611,476	959,121	321,584	2,658,939	415,408	685	107
Health & welfare	432,869	391,033	405,623	465,051	481,537	120	124
Community & economic develop	52,095	148,241	350,772	5,353	20,514	1	5
Recreation & culture	286,051	268,755	363,023	313,382	313,751	81	81
Capital outlay	3,891	2,026,453	31,422	-	-	-	-
Debt service	8,882	8,730	8,572	62,958	1,240,916	16	320
Unallocated fringes & insurance	-	-	-	-	-	-	-
Net Interfund transfers	479,077	995,662	20,000	1,564,590	803,615	403	207
Extraordinary/ Special items	-	-	-	-	-	-	-
total expenditures	4,057,866	7,030,927	3,796,066	7,344,450	5,587,132	1,891	1,439
Surplus (shortfall)	314,063	(2,323,889)	1,654,343	(1,768,546)	905,650	(455)	233

Please "hide" any rows that are not being used.

Date Input Page

	2006	2007	2008	2009	2010	2009	2010
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**Financial position - All governmental funds**

<i>"Hide" unused rows</i>	Undesignated fund balance	1,217,142	1,107,136	2,513,317	1,296,735	1,052,596	334	271
	Designated	300,000	300,000	550,000	-	1,153,358	-	297
	Reserved	21,189	17,493	155,407	153,442	149,967	40	39
	<b>Total fund balance</b>	<b>1,538,331</b>	<b>1,424,629</b>	<b>3,218,724</b>	<b>1,450,177</b>	<b>2,355,921</b>	<b>373</b>	<b>607</b>

Calculated - Unreserved fund bal: 1,517,142 1,407,136 3,063,317 1,296,735 2,205,954 334 568

**Liabilities not counted on a modified-accrual basis:**

Pensions

Date of actuarial valuation:	12/31/2005	12/31/2006	12/31/2007	12/31/2008	12/31/2009	12/31/2010	
Assets	6,315,911	6,642,678	6,955,639	6,990,454	6,971,120		
Actuarial Liability	8,555,564	8,919,615	9,758,390	10,315,815	10,514,951		
Unfunded (Overfunded)	2,239,653	2,276,937	2,802,751	3,325,361	3,543,831	856	913
Percent funded	74%	74%	71%	68%	66%		

OPEB

Date of actuarial valuation:	6/30/2006	6/30/2007	6/30/2008	6/30/2009	6/30/2010	6/30/2011	
Assets	-	-	-	-	-		
Actuarial Liability	-	-	-	-	6,934,258		
Unfunded	-	-	-	-	6,934,258		1,786
Percent funded					0%		

Sum of all pension & OPEB plans

Assets	6,315,911	6,642,678	6,955,639	6,990,454	6,971,120	-	
Actuarial Liability	8,555,564	8,919,615	9,758,390	10,315,815	17,449,209	-	
Unfunded	2,239,653	2,276,937	2,802,751	3,325,361	10,478,089	856	2,698
Percent funded	74%	74%	71%	68%	40%		

Debt:

Bonds & contracts payable	76,953	1,155,000	1,150,000	1,145,000	1,800,000		
Capital leases	8,800	-	-	134,555	114,315		
Other contractual debt	-	-	-	-	-		
Structured debt	85,753	1,155,000	1,150,000	1,279,555	1,914,315	330	493
Employee compensated absences	54,624	59,282	64,956	81,951	68,700	21	18

**Date Input Page**

	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2009</u>	<u>2010</u>
Landfill closure & postclosure care	-	-	-	-	-	-	-
Uninsured losses	-	-	-	-	-	-	-
Other claims & contingencies	-	-	-	-	-	-	-
Total long term debt (excl. pensic	140,377	1,214,282	1,214,956	1,361,506	1,983,015	351	511

**Population information**

	3,789	3,789	3,789	3,789	3,883
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**Contact information:**

FINANCE DIRECTOR'S OFFICE	(517) 647-2933
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## Graph data, pulled from above data:

Revenue:	7	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>
Fines & forfeitures		41,908	41,401	42,037	45,939	47,352
Expendtiu	2					
Police & fire		804,939	831,553	846,190	844,207	871,779

F-65 line	Description	Aggregation	2006	2007	2008	2009	2010
<b>All Governmental Funds (col. A &amp; b)</b>							
REVENUE							
101	Property taxes	Taxes	951,862	1,015,388	1,059,621	1,165,948	1,183,462
102	Tax reverted property	Taxes	-	-	-	-	-
103	Commercial facilities tax	Taxes	-	-	-	-	-
104	Trailer taxes	Taxes	372	2,814	-	1,242	2,535
105	Hotel/ motel tax	Taxes	-	-	-	-	-
106	Industrial facilities tax	Taxes	-	-	-	-	-
107	Income tax	Taxes	757,619	820,284	813,233	729,786	679,815
108	Business licenses & permits	Licenses & permits	135	511	135	103	180
109	Non-business licenses & permits	Licenses & permits	16,218	2,431	33,162	17,494	19,087
110	Federal govt. grants - general government	from Federal Govt.	-	-	-	-	-
111	Federal govt. grants - public safety	from Federal Govt.	-	-	-	-	-
112	Federal govt. grants - streets & highways	from Federal Govt.	-	-	-	237,600	222,316
113	Federal govt. grants - sanitation	from Federal Govt.	-	-	-	-	-
114	Federal govt. grants - health and/or hospita	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 & community	from Federal Govt.	-	-	-	-	-
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.	-	-	-	-	-
122	State revenue sharing	from State Govt.	450,576	446,198	430,751	440,181	372,663
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.	6,412	4,264	4,314	4,288	4,403
127	State pass-thru of act 51(Streets)	from State Govt.	297,045	290,269	275,146	289,187	283,727
128	State aid - streets & bridges	from State Govt.	-	-	16,058	13,243	13,559
129	State aid - sanitation	from State Govt.	-	-	-	-	-
130	State aid - health and/or hospitals	from State Govt.	-	-	-	-	-
131	State aid - welfare	from State Govt.	-	737,681	-	-	-
132	State aid - culture & recreation	from State Govt.	30,000	105,753	13,905	-	-
133	State aid - housing & community developm	from State Govt.	114,568	-	255,814	-	-
134	State aid - water	from State Govt.	-	-	9,984	-	-

135	State aid - electric	from State Govt.	-	-	-	-	-
136	State aid - transit	from State Govt.	-	-	-	-	-
137	State aid - other	from State Govt.	2,221	-	1,275,000	3,000	-
138	Local donations - general government	Local contributions	-	-	-	-	-
139	Local donations - public safety	Local contributions	-	-	-	-	-
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	-	17,000	-	-	-
144	Local donations - culture & recreation	Local contributions	17,750	-	20,000	15,700	-
145	Local donations - housing & community dev	Local contributions	37,220	-	-	18,500	-
146	Local donations - Gas, water, electric	Local contributions	-	-	-	-	-
147	Local donations - transit	Local contributions	-	-	-	-	-
148	Local donations - other	Local contributions	-	18,072	-	-	-
149	Court-ordered fees and charges	Fines & forfeitures	13,272	-	-	-	-
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	-	117,359	-	-	-
155	Fire run charges	Charges for services	177,596	-	128,138	126,323	120,772
156	Police fees	Charges for services	7,711	818,206	-	-	-
157	Other charges for services	Charges for services	690,402	83,208	328,276	287,433	323,392
158	Parks and recreation fees	Charges for services	89,962	-	80,774	80,002	79,199
159	Parking fees	Charges for services	-	-	-	-	-
160	All other fees	Charges for services	-	23,329	-	35,944	3,725
161	Fines, penalties & forfeits	Fines & forfeitures	28,636	79,565	42,037	45,939	47,352
162	Interest & dividends	Interest & rent	78,165	8,220	100,879	53,456	16,489
163	Rents & royalties	Interest & rent	1,065	-	-	8,412	7,876
164	Misc. other revenue	Other revenue	16,555	20,466	-	-	-
165	Special assessments	Other revenue	16,352	-	24,755	11,093	9,703
166	Sale of fixed assets	Other revenue	-	4,250	-	-	300,000
167	Contributions	Other revenue	3,532	-	4,380	1,908	41,512
168	Ambulance services	Charges for services	68,936	91,770	266,286	388,181	378,481
169	Other refunds & rebates	Other revenue	21,079	-	87,112	62,574	38,753
170	Debt issuance	Other revenue	-	-	-	-	1,800,000
171	Extraordinary/ Special items	Other revenue	40,070	-	18,500	-	-

172	Interfund transfers In	Other revenue	436,598	7,459	162,149	1,538,367	543,781
173	Total revenue		4,371,929	4,714,497	5,450,409	5,575,904	6,492,782
	EXPENDITURES						
201	Legislative	General government	4,672	-	7,555	8,268	4,992
203	Chief executive	General government	-	125,259	-	-	-
204	Treasurer	General government	115,322	-	132,510	138,993	143,720
205	Assessing	General government	-	47,760	-	-	-
206	Clerk	General government	45,400	-	53,485	40,467	40,025
207	Elections	General government	-	7,925	-	-	-
208	Finance	General government	2,793	500,382	4,569	6,708	4,269
209	Building & grounds	General government	477,422	57,739	529,711	477,468	504,925
210	All other gen gov.	General government	59,018	188,264	50,440	59,795	52,570
202	Judicial	General government	201,542	633,242	196,255	230,248	182,529
211	Police	Police & fire	619,516	198,311	640,147	648,147	676,816
212	Fire	Police & fire	185,423	-	206,043	196,060	194,963
213	Combined public safety	Police & fire	-	-	-	-	-
214	Dispatch (if separate)	Police & fire	-	-	-	-	-
215	Jail	Police & fire	-	99,998	-	-	-
216	Building regulations	Other public safety	104,114	-	106,599	85,433	97,389
217	Other public safety	Other public safety	-	908,162	-	-	-
218	DPW	Other public works	569,684	366,593	277,487	2,616,565	367,080
219	Roads & bridges	Roads	368,303	-	367,756	382,590	409,193
220	Trash disposal & landfilling	Other public works	-	-	-	-	-
221	Water or sewer	Other public works	-	50,959	-	-	-
222	Electricity	Other public works	41,792	-	44,097	42,374	48,328
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	-	-	-	-	-
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	-	391,033	-	-	-
232	Ambulance	Health & welfare	432,869	-	405,623	465,051	481,537
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	-	105,752	-	-	-
238	Public housing	Community & economic development	41,278	-	-	-	-
239	Planning & zoning	Community & economic development	-	42,489	-	-	-
240	Economic development	Community & economic development	10,817	-	350,772	5,353	20,514
241	Other community development	Community & economic development	-	268,755	-	-	-
242	Parks & recreation	Recreation & culture	286,051	-	363,023	313,382	313,751
243	Library	Recreation & culture	-	-	-	-	-
244	Other cultural activities	Recreation & culture	-	-	-	-	-
245	Fringe benefits not directly allocated to dep	Unallocated fringes & insurance	-	2,026,453	-	-	-
246	Capital outlay	Capital outlay	3,891	8,730	31,422	-	-
247	Debt service	Debt service	8,882	995,662	8,572	62,958	1,240,916
248	Interfund transfers out	Interfund transfers (net)	479,077	-	20,000	1,564,590	803,615
249	Extraordinary/ Special items	Extraordinary/ Special items	-	-	-	-	-
250	Total expenditures		4,057,866	7,023,468	3,796,066	7,344,450	5,587,132

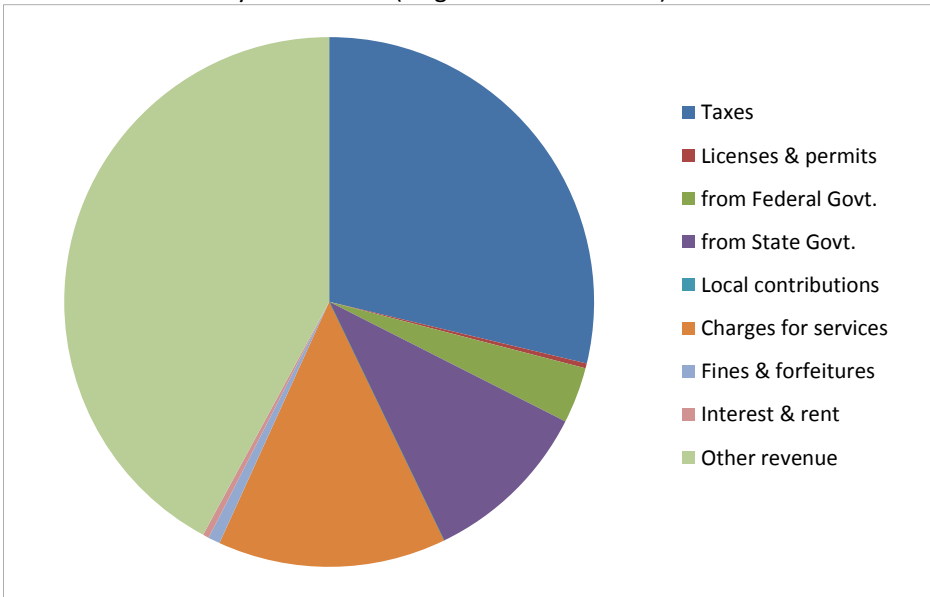
**FUND BALANCE**

531	- Reserved/ Restricted	Reserved	21,189	17,493	155,407	153,442	149,967
532	- Designated	Designated	300,000	300,000	550,000	-	1,153,358
533	- Undesignated/ unreserved/ unrestricted	Undesignated fund balance	1,217,142	1,107,136	2,513,317	1,296,735	1,052,596
534	Total equity						

**Population information**

**CITIZENS' GUIDE TO LOCAL UNIT FINANCES - Portland - Ionia**

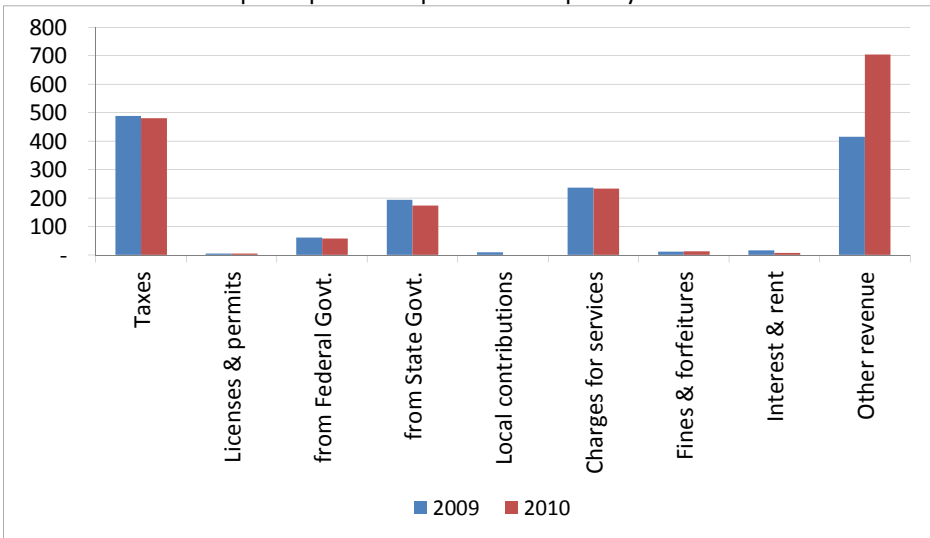
1. Where our money comes from (all governmental funds)



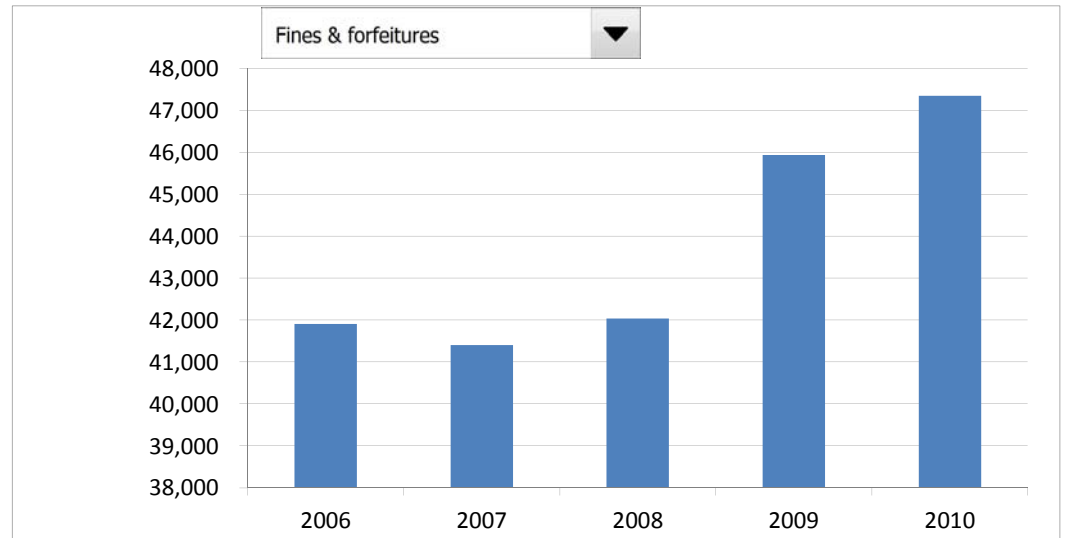
2. Compared to the prior year

	<u>2009</u>	<u>2010</u>	<u>% change</u>
Taxes	\$ 1,896,976	\$ 1,865,812	-2%
Licenses & permits	17,597	19,267	9%
from Federal Govt.	237,600	222,316	-6%
from State Govt.	749,899	674,352	-10%
Local contributions	34,200	-	-100%
Charges for services	917,883	905,569	-1%
Fines & forfeitures	45,939	47,352	0
Interest & rent	61,868	24,365	(1)
Other revenue	<u>1,613,942</u>	<u>2,733,749</u>	69%
<b>Total</b>	<b><u>\$ 5,575,904</u></b>	<b><u>\$ 6,492,782</u></b>	<b>16%</b>

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



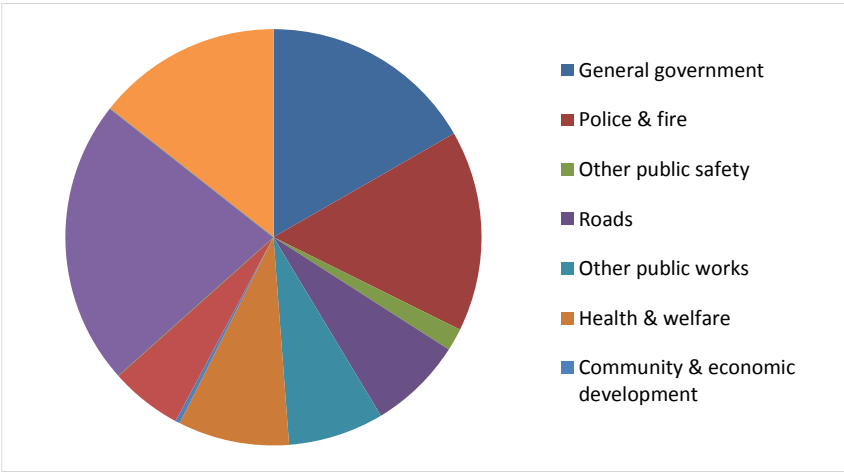
4. Historical trends of individual sources



**CITIZENS' GUIDE TO LOCAL UNIT FINANCES - Portland - Ionia**

**EXPENDITURES**

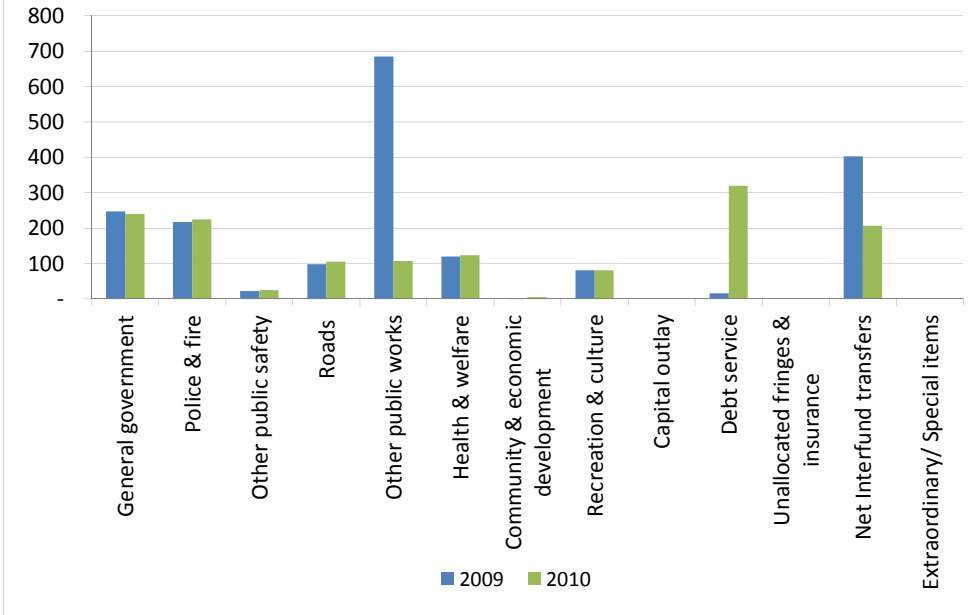
**1. Where we spend our money (all governmental funds)**



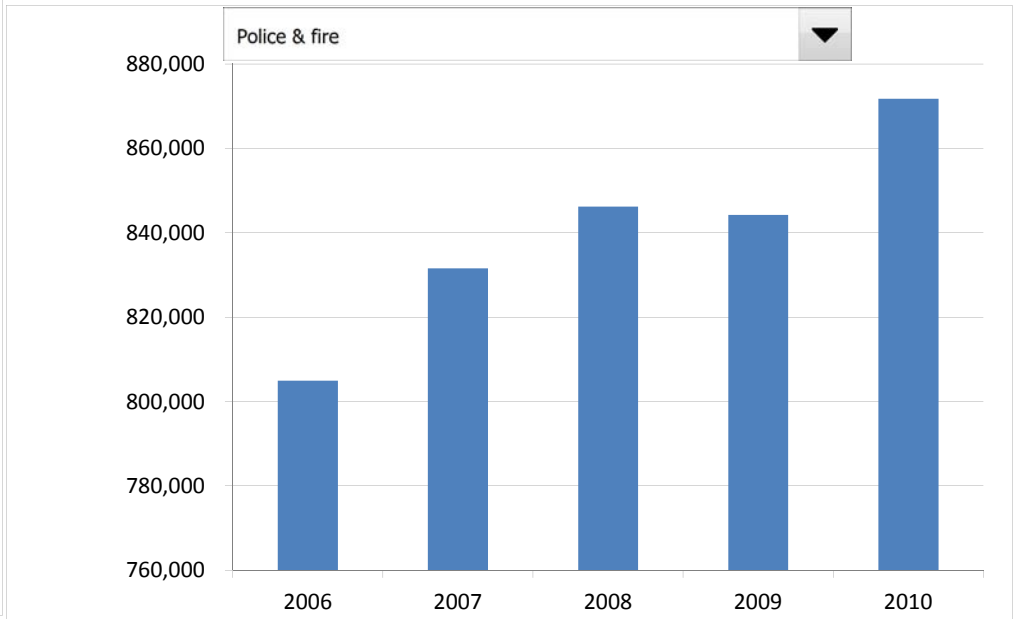
**2. Compared to the prior year**

	2009	2010	% change
General government	\$ 961,947	\$ 933,030	-3%
Police & fire	844,207	871,779	3%
Other public safety	85,433	97,389	14%
Roads	382,590	409,193	7%
Other public works	2,658,939	415,408	-84%
Health & welfare	465,051	481,537	4%
Community & economic develop	5,353	20,514	283%
Recreation & culture	313,382	313,751	0%
Capital outlay	-	-	n/a
Debt service	62,958	1,240,916	1871%
Unallocated fringes & insurance	-	-	n/a
Net Interfund transfers	1,564,590	803,615	-49%
<b>total expenditures</b>	<b>\$ 7,344,450</b>	<b>\$ 5,587,132</b>	<b>-24%</b>

**3. Spending per capita - compared to the prior year**



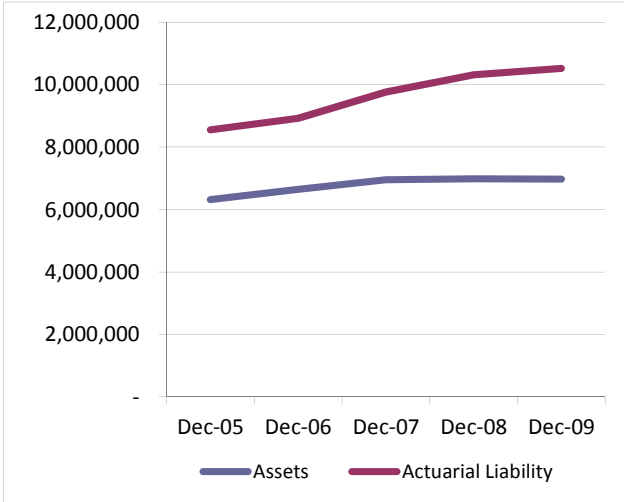
**4. Historical trends of individual departments:**



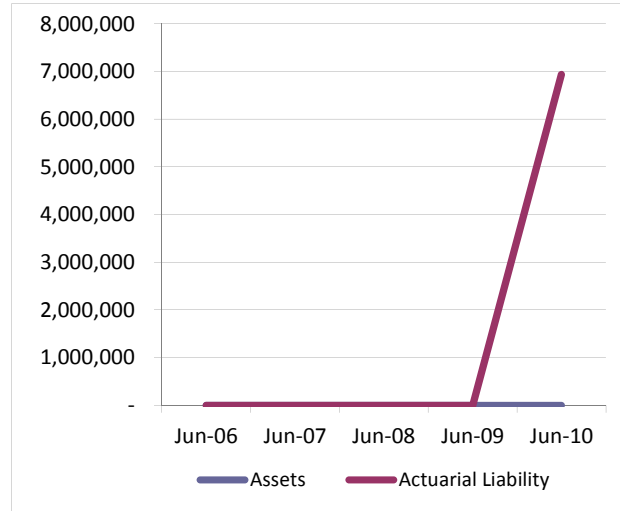
**CITIZENS' GUIDE TO LOCAL UNIT FINANCES - Portland - Ionia**

**OTHER LONG TERM OBLIGATIONS**

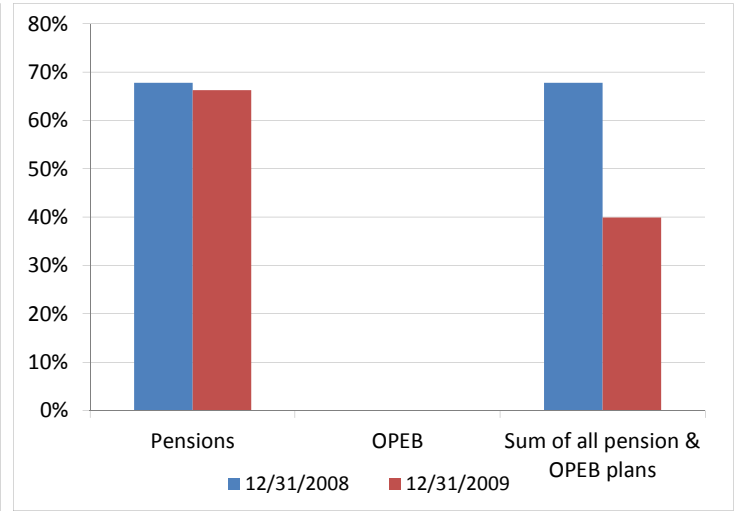
1. Pension funding status



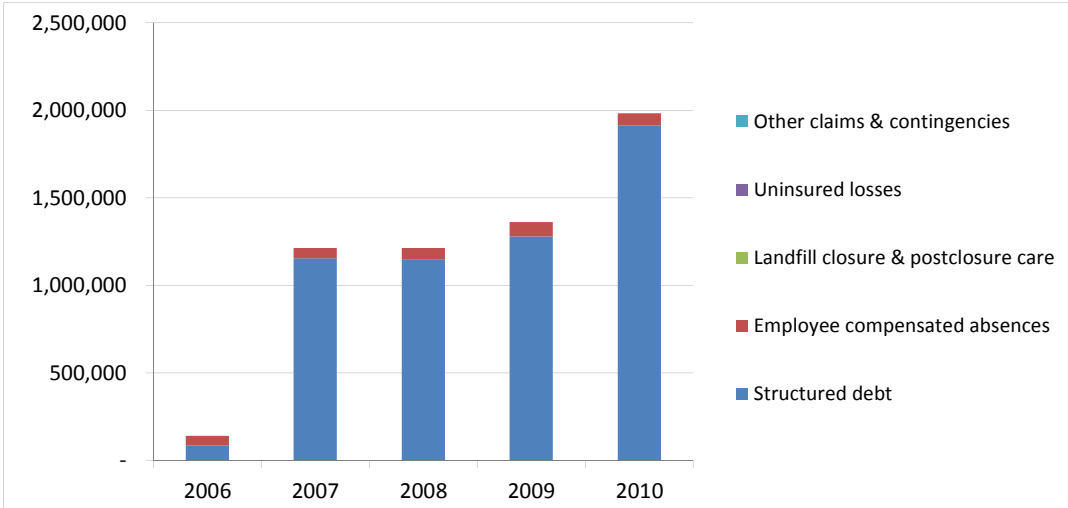
2. Retiree Health care funding status



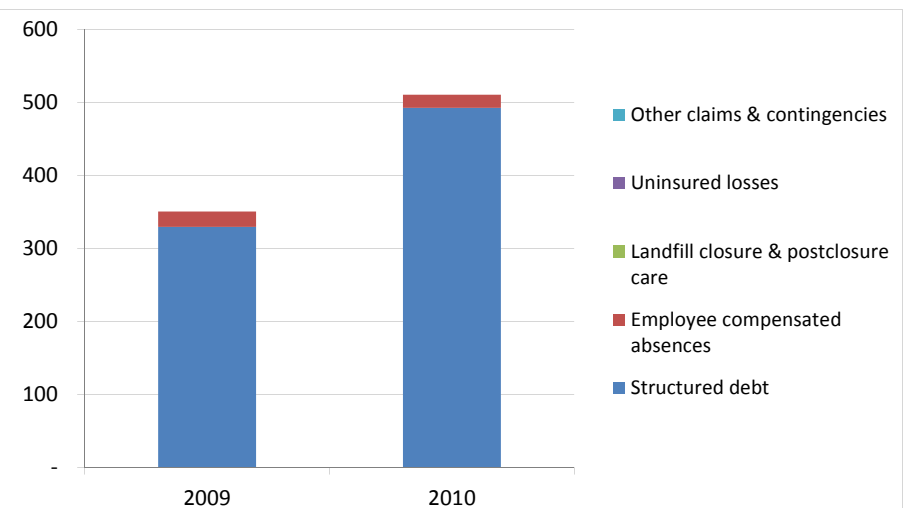
3. Percent funded - compared to the prior year



4. Long Term Debt obligations:

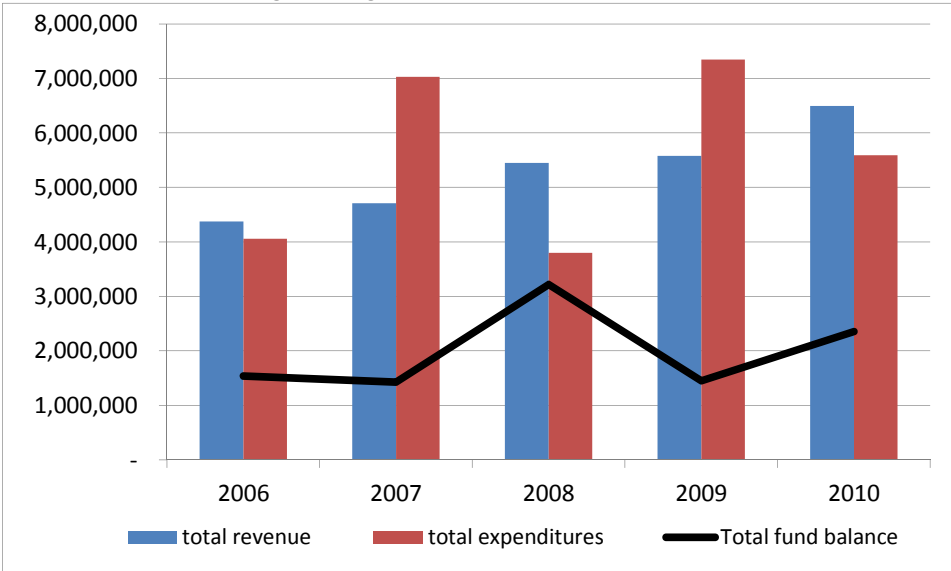


5. Debt & other long term obligations per capita - compared to the prior year

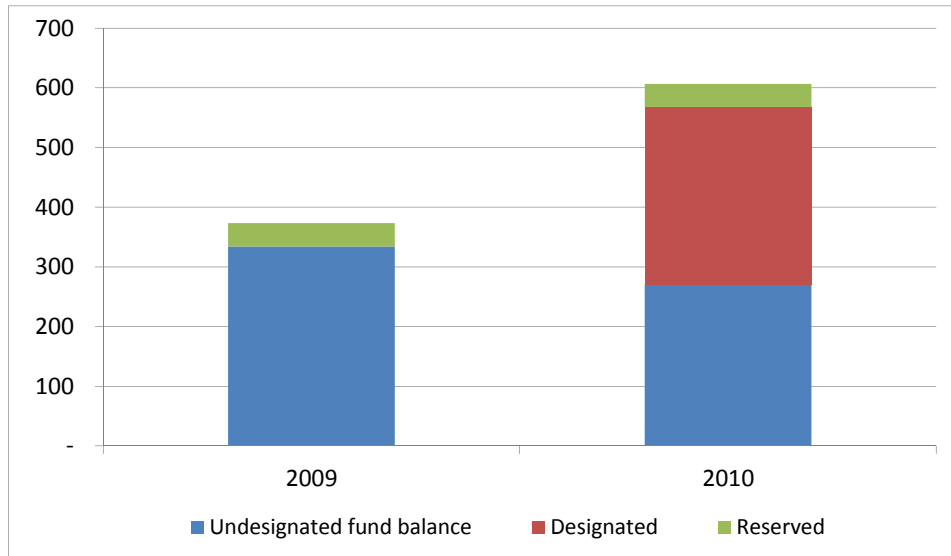


**CITIZENS' GUIDE TO LOCAL UNIT FINANCES - Portland - Ionia**

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	5,575,904	6,492,782	16%
Expenditures	7,344,450	5,587,132	-24%
Surplus (shortfall)	(1,768,546)	905,650	-151%
Fund balance, by component:			
Reserved	153,442	149,967	-2%
Designated	-	1,153,358	n/a
Undesignated	1,296,735	1,052,596	-19%
total fund balance	1,450,177	2,355,921	62%

4. Historical trends of individual components

