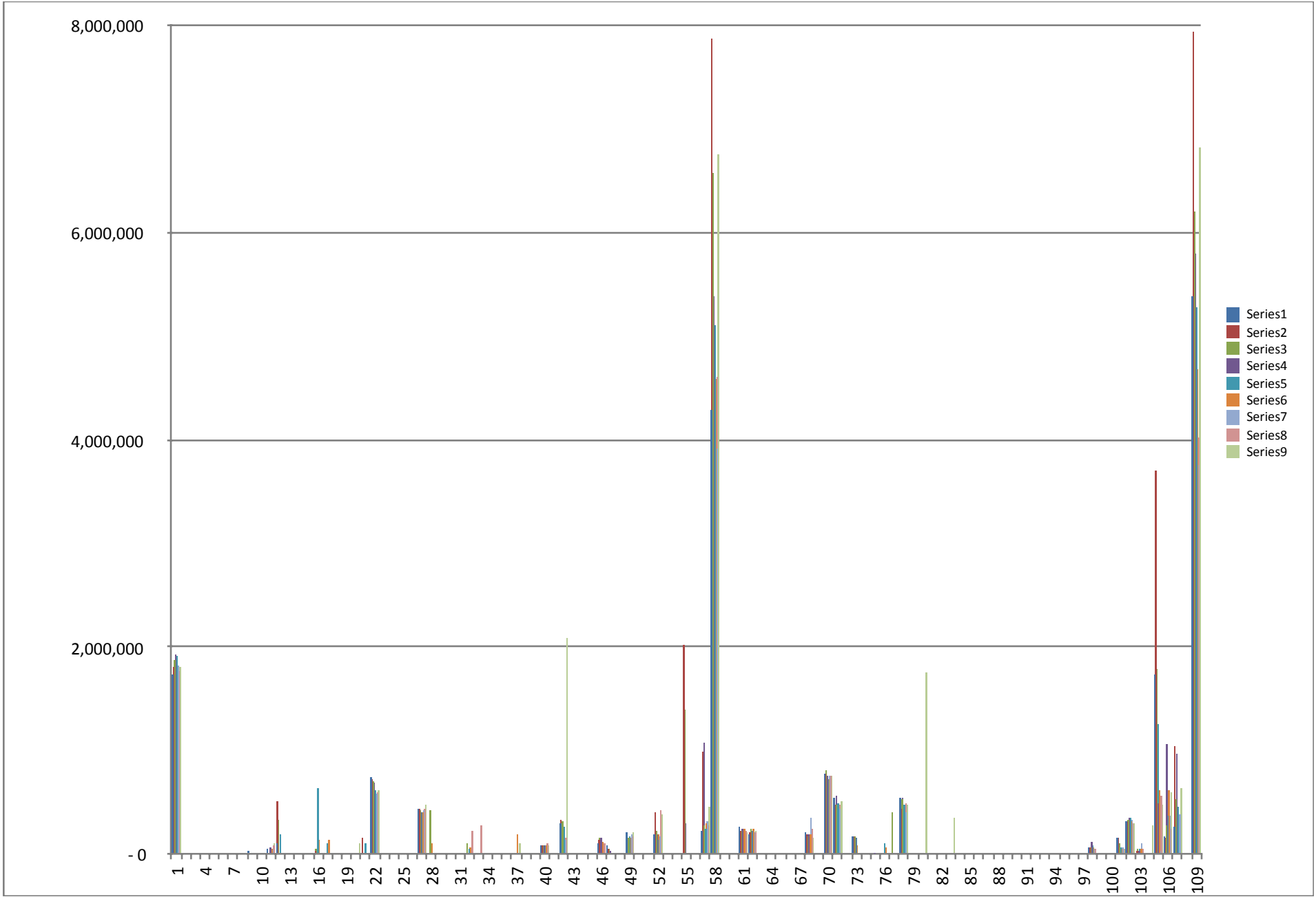


CITIZENS' GUIDE TO LOCAL UNIT FINANCES - Belding - Ionia							Per capita information				
Date Input Page	2013	2014	2015	2016	Bud 2017	Bud 2018	2015	2016	Bud 2017	Bud 2018	
<p>Instructions:            Input all data on this page. The following pages will then provide the graphs and charts which comprise 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.</p> <p>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.")</p>											
<b>Stmt. Of Rev &amp; Exp - All governmental funds</b>											
<b>Revenue</b>											
	Taxes	1,773,710	1,697,424	1,743,665	1,879,977	1,785,400	1,768,680	302	306	309	306
	Licenses & permits	15,760	14,781	17,289	17,028	16,000	15,000	3	3	3	3
	from Federal Govt.	80,802	102,423	27,102	1,121	375,000	- 0	5	- 0	65	- 0
	from State Govt.	1,254,942	1,101,536	2,030,118	214,409	- 0	- 0	352	- 0	- 0	- 0
	Charges for services	244,854	285,088	304,227	281,431	350,000	350,000	53	61	61	61
	Fines & forfeitures	93,621	90,981	103,536	113,649	110,000	110,000	18	19	19	19
	Interest & rent	5,082	3,044	5,302	6,337	3,000	3,000	1	1	1	1
	Other revenue	865,968	615,463	456,831	1,854,568	829,175	829,175	79	144	144	144
	total revenue	4,334,739	3,910,740	4,688,070	4,368,521	3,468,575	3,075,855	812	533	601	533
<b>Expenditures</b>											
	General government	871,086	673,435	659,905	710,319	604,861	604,861	114	105	105	105
	Police & fire	1,224,083	1,254,524	1,236,276	1,321,199	1,334,878	1,334,878	214	231	231	231
	Other public safety	2,500	12,433		- 0	- 0	- 0	- 0	- 0	- 0	- 0
<i>Please "hide" any rows that are not being used.</i>	Roads	522,740	466,412	459,616	677,156	733,000	733,000	80	127	127	127
	Community & economic developme	44,881	16,438		86,245	33,981	33,981	- 0	6	6	6
	Recreation & culture	542,979	400,822	420,145	455,063	619,738	619,738	73	107	107	107
	Capital outlay	481,506	476,981	956,994	637,037	579,560	579,560	166	100	100	100
	Debt service	206,825	245,876	235,309		- 0	- 0	41	- 0	- 0	- 0
	Net Interfund transfers	371,046	361,200	271,510	598,149	206,725	206,725	47	36	36	36
	total expenditures	4,267,646	3,908,121	4,239,755	4,485,170	4,112,743	4,112,743	735	713	713	713
	Surplus (shortfall)	67,093	2,619	448,315	(116,649)	(644,168)	(1,036,888)	78	(180)	(112)	(180)
<b>Financial position - All governmental funds</b>											
								- 0	- 0	- 0	- 0
<i>"Hide" unused rows</i>	Undesignated fund balance	1,141,132	1,046,932	1,199,499	996,727	996,727	996,727	208	173	173	173
	Designated	993,341	1,142,583	1,428,403	1,175,551	1,175,551	1,175,551	248	204	204	204
	Reserved	135,945	135,721	140,347	281,998	281,998	281,998	24	49	49	49
	Total fund balance	2,270,418	2,325,236	2,768,249	2,454,275	2,454,276	2,454,276	480	425	425	425
								- 0	- 0	- 0	- 0
	Calculated - Unreserved fund balance	2,134,473	2,189,515	2,627,902	2,172,278	2,172,278	2,172,278	455	376	376	376
								- 0	- 0	- 0	- 0
<b>Liabilities not counted on a modified-accrual basis:</b>											
	Pensions							- 0	- 0	- 0	- 0



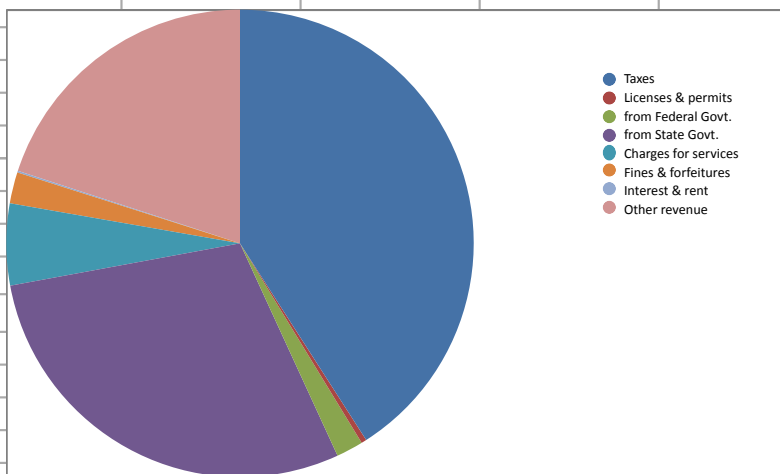




**CITIZENS' GUIDE TO LOCAL UNIT FINANCES - Belding - Ionia**

**REVENUES**

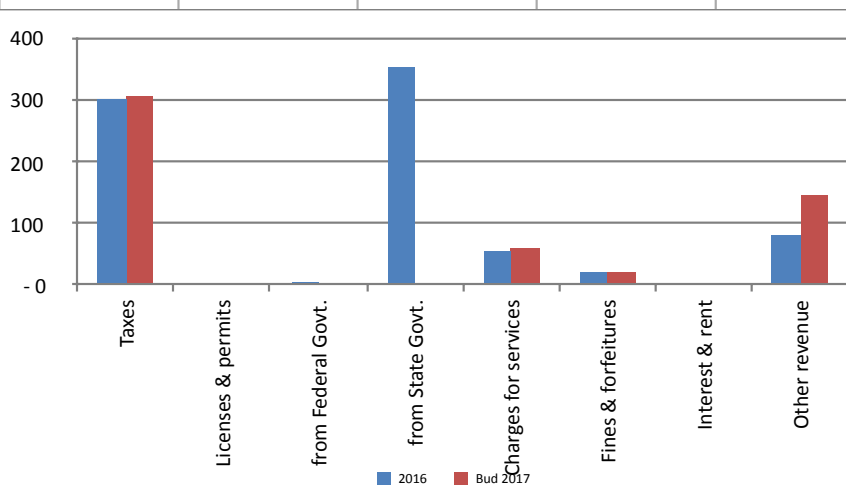
**1. Where our money comes from (all governmental funds)**



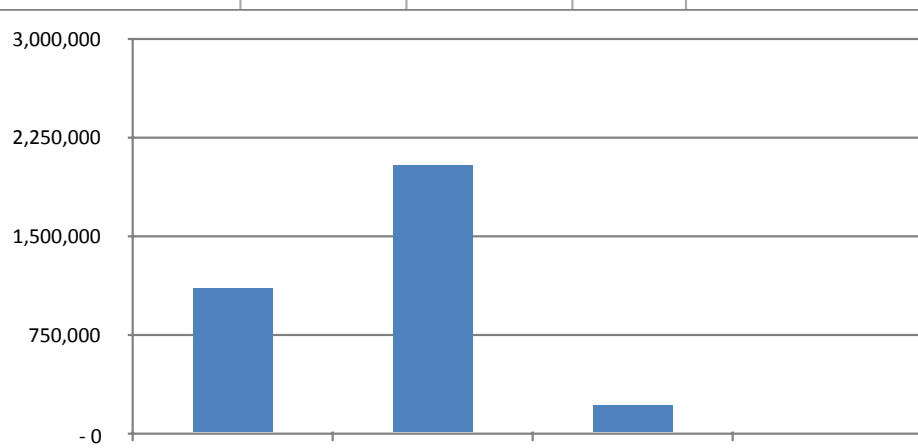
**2. Compared to the prior year**

	2016	Bud 2017	% change
Taxes	\$ 1,879,977	\$ 1,785,400	-5%
Licenses & permits	\$ 17,028	\$ 16,000	-6%
from Federal Govt.	\$ 1,121	\$ 375,000	33342%
from State Govt.	\$ 214,409	\$ - 0	-100%
Charges for services	\$ 281,431	\$ 350,000	24%
Fines & forfeitures	\$ 113,649	\$ 110,000	(0)
Interest & rent	\$ 6,337	\$ 3,000	(1)
Other revenue	\$ 1,854,568	\$ 829,175	-55%
<b>Total</b>	<b>\$ 4,368,521</b>	<b>\$ 3,468,575</b>	<b>-21%</b>

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



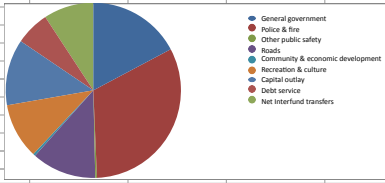
**4. Historical trends of individual sources**



Commentary: Graph number 4 individual sources - By clicking on the arrow you may select a revenue source to compare the years for that source. 2015 includes grants for the Main Street Pathway , Crawford and Reed , Washington and Hall street projects and the replacement of the Main Street Bridge of the Flat river.

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

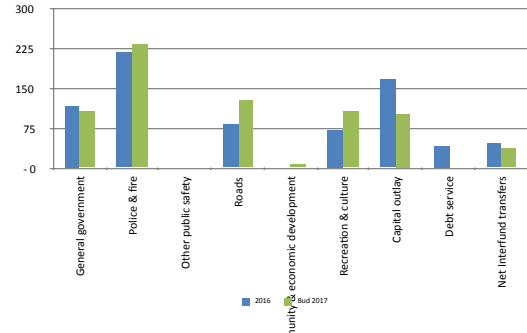
**1. Where we spend our money (all governmental funds)**



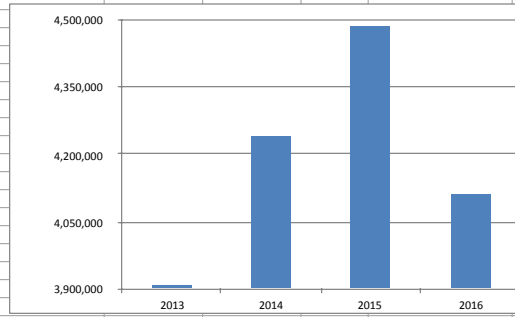
**2. Compared to the prior year**

	2016	Bud 2017	% change
General government	\$ 710,319	\$ 604,861	-15%
Police & fire	\$ 1,321,199	\$ 1,334,878	1%
Other public safety	\$ -	\$ -	n/a
Roads	\$ -	\$ -	n/a
Community & economic development	\$ 86,245	\$ 33,981	-61%
Recreation & culture	\$ 455,063	\$ 619,738	36%
Capital outlay	\$ 637,037	\$ 579,560	-9%
Debt service	\$ -	\$ -	n/a
Net Interfund transfers	\$ 598,149	\$ 206,725	-65%
<b>total expenditures</b>	<b>\$ 4,485,170</b>	<b>\$ 4,112,743</b>	<b>-8%</b>

**3. Expenditures compared to the previous year**



**4. Historical trends of individual departments**



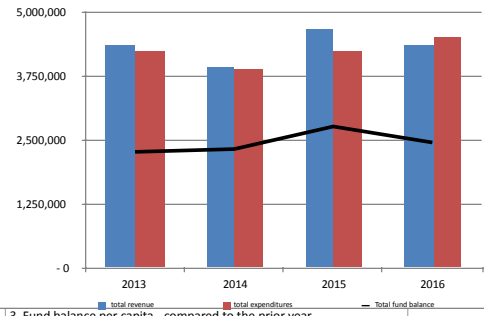
Commentary: : Graph number 4 individual departments - By clicking on the arrow you may select a individual department to compare yearly expenditures for that department. 2015 that the Main Street Pathway and Bank Stabilization from the Library to Ashfield Bridge, Crawford and Reed, Washington and Hall street projects and the replacement of the Main Street Bridge over the Flat River will be started. Increase in Police & Fire due to 0.75% wage increase and equipment two equipment grants for \$60,505 dollars

Becky Schlien 616-794-1900 ext 203

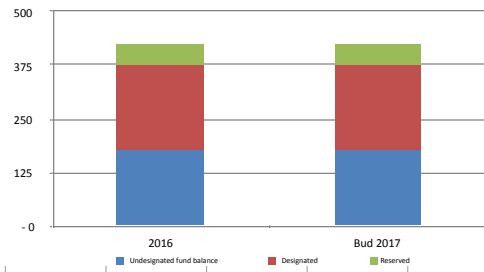
3,562,643

2. Compares year 2016 to Budget 2017

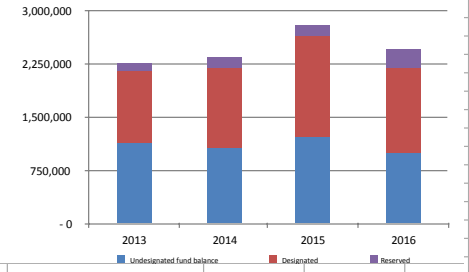
	2016	Bud 2017	% change
Revenue	4,368,521	3,468,575	-21%
Expenditures	4,485,170	- 0	-100%
Surplus (shortfall)	(116,649)	604,861	-619%
Fund balance, by component:			
Reserved	140,347	281,998	101%
Designated	1,428,403	1,175,551	-18%
Undesignated	1,199,499	996,727	-17%
total fund balance	2,768,249	2,454,275	-11%



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



4. Historical trends of individual components

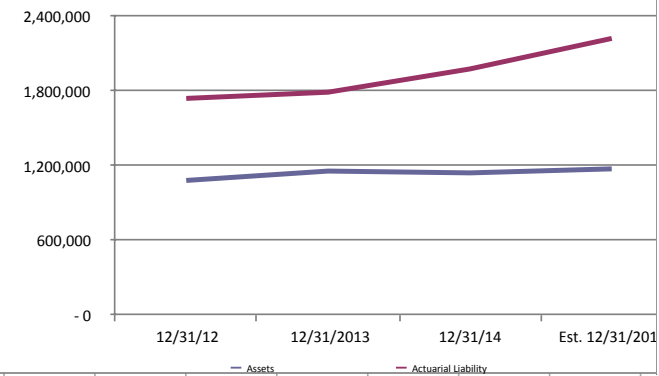


Commentary: Increase in revenue in Budget 2014 is from anticipated grant money for the Main Street Pathway and Bank Stabilization from the Library to Ashfield Bridge, Crawford and Reed, Washington and Hall street projects and the replacement of the Main Street Bridge over the Flat River. This would also apply to the increase in expenditures.

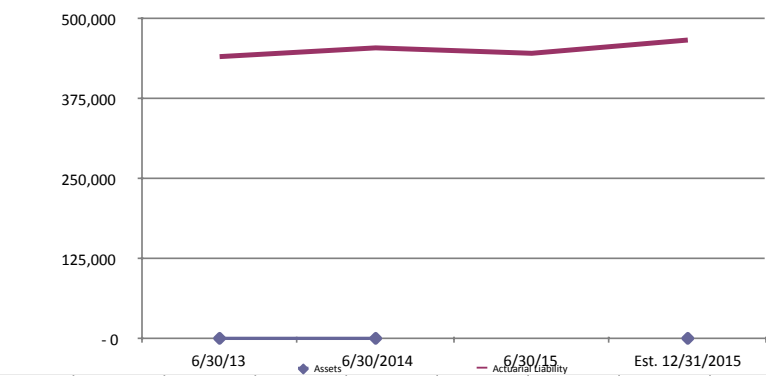
**CITIZENS' GUIDE TO LOCAL UNIT FINANCES - Belding - Ionia**

**OTHER LONG TERM OBLIGATIONS**

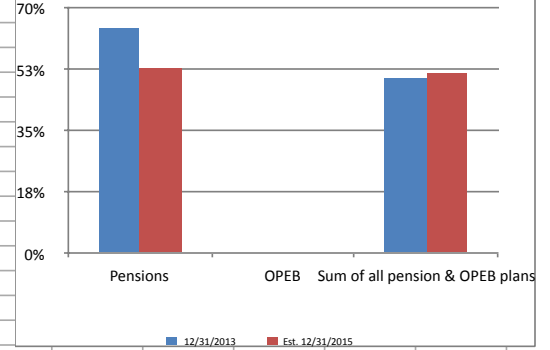
1. Pension funding status - Police



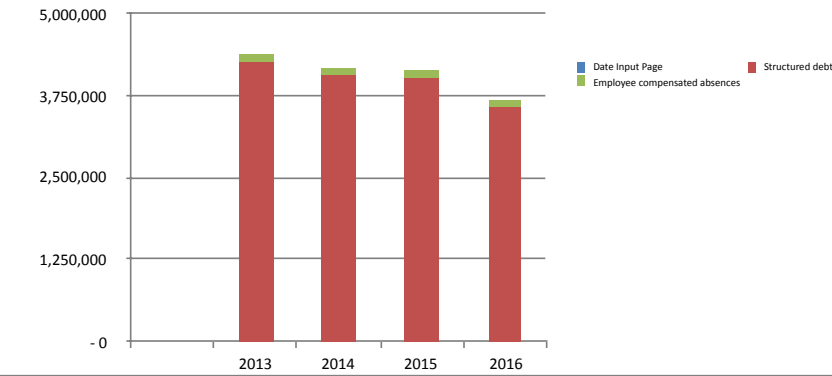
2. Retiree Health care funding status



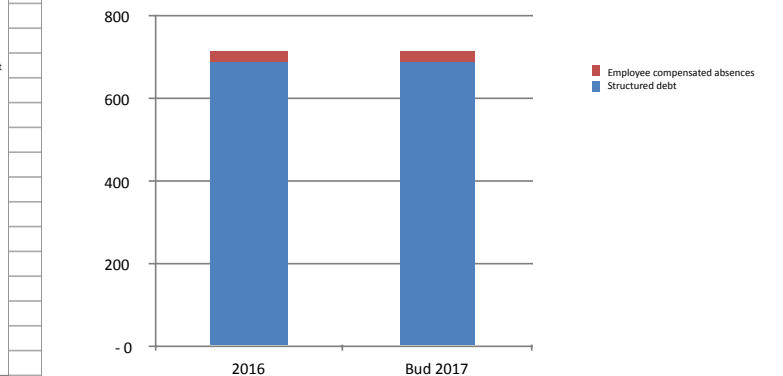
3. Percent funded - compared to the prior year



4. Long Term Debt obligations



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



Commentary: Number 1 - Pension funding status is a Mers defined benefit program for the police officers. Number 2 Retiree Health care funding for police and fire . Amount paid by City towards police and fire employees retirement health care. 25 years or more service \$350.00 per month. 15-25 years of service \$250.00 per month. 10-15 years of service \$200.00 per month. City doe not fund this but pays as costs occur. Actuarial Liability for health care started 2008.

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City of Belding Debt Schedule				
FUNDING	General Fund	Library	CIP	
SOURCES				
Budget	Park	Library	Parking Lot	Totals
Year	Improvements			
FY 2015/16	\$80,575.00	\$67,150.00	\$56,060.50	\$203,785.50
FY 2016/17	\$82,293.75	\$71,065.00	\$56,060.50	\$209,419.25
FY 2017/18	\$78,840.63	\$85,576.25	\$56,060.50	\$220,477.38
FY 2018/19	\$80,212.50	\$95,535.00	\$56,060.50	\$231,808.00
FY 2019/20	\$81,315.63	\$94,260.00	\$56,060.50	\$231,636.13
FY 2020/21	\$82,150.00	\$93,963.75	\$56,060.50	\$232,174.25
FY 2021/22		\$94,603.75	\$56,060.50	\$150,664.25
FY 2022/23		\$95,158.75		\$95,158.75
FY 2023/24		\$94,650.00		\$94,650.00
FY 2024/25		\$95,077.50		\$95,077.50
FY 2025/26		\$95,420.00		\$95,420.00
FY 2026/27		\$95,677.50		\$95,677.50
FY 2027/28		\$94,871.25		\$94,871.25
FY 2028/29		\$95,001.25		\$95,001.25
FY 2029/30		\$95,046.25		\$95,046.25
FY 2030/31		\$95,006.25		\$95,006.25
FY 2031/32		\$95,860.00		\$95,860.00
FY 2032/33		\$95,607.50		\$95,607.50
FY 2033/34		\$95,270.00		\$95,270.00
FY 2034/35		\$94,847.50		\$94,847.50
FY 2035/36		\$95,318.75		\$95,318.75
FY 2036/37		\$95,662.50		\$95,662.50
FY 2037/38		\$95,878.75		\$95,878.75
FY 2038/39		\$94,988.75		\$94,988.75
FY 2039/40		\$94,992.50		\$94,992.50
FY 2040/41		\$94,868.75		\$94,868.75
FY 2041/42		\$95,596.25		\$95,596.25
FY 2042/43		\$95,175.00		\$95,175.00
FY 2043/44		\$95,605.00		\$95,605.00
FY 2044/45		\$94,886.25		\$94,886.25
FY 2045/46		\$95,997.50		\$95,997.50
FY 2046/47		\$0.00		\$0.00
Totals	\$485,387.51	\$2,888,617.50	\$392,423.50	\$3,766,428.51
	(1)	(2)	(3)	



