

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:

- Rows 7 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 30-extraordinary/special items, is quite uncommon to use.

- Rows 35 through 39 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 commitments or you have no assignments etc), please "hide" those rows on the data input sheet. This will remove them from the graphs. The law does not require you to restate fund balances for years prior to the implementation of GASB 54. It is optional but encouraged. Rows 104-137 provide a matrix to aid you in restatement if you so choose.

- Rows 45 through 60 presents the funded status of all "defined benefit" employee benefit plans (pension

» 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 64 through 72 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 74 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 84-88 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).

There is a new tab, debt service, to comply with the most recent law. This tab is an example of what is required but you have flexibility to use documents that you already have as long as the minimum requirements are met.

Before publishing the spreadsheet to your website, we highly recommend you "hide" the Data Input Tab, the Instructions 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 - City of Sample

Per capita information

[Date Input Page](#)

2007

2008

2009

2010

2011

2010

2011

[\(click for instructions\)](#)

Stmt. Of Rev & Exp - All governmental funds

Revenue

Taxes	-	-	-	-	-	-	#VALUE!	#VALUE!
Licenses & permits	-	-	-	-	-	-	#VALUE!	#VALUE!
from Federal Govt.	-	-	-	-	-	-	#VALUE!	#VALUE!
from State Govt.	-	-	-	-	-	-	#VALUE!	#VALUE!
Charges for services	-	-	-	-	-	-	#VALUE!	#VALUE!
Fines & forfeitures	-	-	-	-	-	-	#VALUE!	#VALUE!
Interest & rent	-	-	-	-	-	-	#VALUE!	#VALUE!
Other revenue	-	-	-	-	-	-	#VALUE!	#VALUE!
Net interfund transfers	-	-	-	-	-	-	#VALUE!	#VALUE!
Sale of debt or assets	-	-	-	-	-	-	#VALUE!	#VALUE!
total revenue	-	-	-	-	-	-	#VALUE!	#VALUE!

Expenditures

General government	-	-	-	-	-	-	#VALUE!	#VALUE!
Police & fire	-	-	-	-	-	-	#VALUE!	#VALUE!
Other public safety	-	-	-	-	-	-	#VALUE!	#VALUE!
Roads	-	-	-	-	-	-	#VALUE!	#VALUE!
Other public works	-	-	-	-	-	-	#VALUE!	#VALUE!
Health & welfare	-	-	-	-	-	-	#VALUE!	#VALUE!
Community & economic develop	-	-	-	-	-	-	#VALUE!	#VALUE!
Recreation & culture	-	-	-	-	-	-	#VALUE!	#VALUE!
Capital outlay	-	-	-	-	-	-	#VALUE!	#VALUE!
Debt service	-	-	-	-	-	-	#VALUE!	#VALUE!
Net Interfund transfers	-	-	-	-	-	-	#VALUE!	#VALUE!
Extraordinary/ Special items	-	-	-	-	-	-	#VALUE!	#VALUE!
total expenditures	-	-	-	-	-	-	#VALUE!	#VALUE!
Surplus (shortfall)	-	-	-	-	-	-	#VALUE!	#VALUE!

Financial position - All governmental funds

<i>"Hide" unused</i>	Nonspendable	-	-	-	-	-	#VALUE!	#VALUE!
	Restricted	-	-	-	-	-	#VALUE!	#VALUE!

Date Input Page

	2007	2008	2009	2010	2011	2010	2011
rows	-	-	-	-	-	#VALUE!	#VALUE!
Committed	-	-	-	-	-	#VALUE!	#VALUE!
Assigned	-	-	-	-	-	#VALUE!	#VALUE!
Unassigned	-	-	-	-	-	#VALUE!	#VALUE!
Total fund balance	-	-	-	-	-	#VALUE!	#VALUE!

Liabilities not counted on a modified-accrual basis:

Pensions

Date of actuarial valuation:	12/31/2006	12/31/2007	12/31/2008	12/31/2009	12/31/2010		
Assets							
Actuarial Liability							
Unfunded (Overfunded)	-	-	-	-	-	#VALUE!	#VALUE!
Percent funded	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!		

OPEB

Date of actuarial valuation:	12/31/2006	12/31/2007	12/31/2008	12/31/2009	12/31/2010		
Assets							
Actuarial Liability							
Unfunded	-	-	-	-	-	#VALUE!	#VALUE!
Percent funded	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!		

Sum of all pension & OPEB plans

Assets	-	-	-	-	-		
Actuarial Liability	-	-	-	-	-		
Unfunded	-	-	-	-	-	#VALUE!	#VALUE!
Percent funded	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!		

Debt:

Bonds & contracts payable	-	-	-	-	-		
Capital leases	-	-	-	-	-		
Other contractual debt	-	-	-	-	-		
Structured debt	-	-	-	-	-	#VALUE!	#VALUE!
Employee compensated absences	-	-	-	-	-	#VALUE!	#VALUE!
Landfill closure & postclosure care	-	-	-	-	-	#VALUE!	#VALUE!
Uninsured losses	-	-	-	-	-	#VALUE!	#VALUE!

Date Input Page

	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2010</u>	<u>2011</u>
Other claims & contingencies	-	-	-	-	-	#VALUE!	#VALUE!
Total long term debt (excl. pensic	-	-	-	-	-	#VALUE!	#VALUE!

Population information

XX,XXX	XX,XXX	XX,XXX	XX,XXX	XX,XXX
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GENERAL FUND BUDGET PROJECTION - VAN BUREN CHARTER TOWNSHIP

AMENDED AND PROPOSED BUDGETS

	2018	2019	
	Amended	Proposed	Informational Comments
Revenue			
Taxes	6,579,000	6,849,000	
Licenses & permits	812,100	681,100	
from State Govt.	2,807,000	2,760,200	
Charges for services	1,568,577	1,454,861	
Fines & forfeitures	1,085,000	1,090,000	
Interest Revenue	150,000	175,000	
Other revenue	1,085,925	1,021,367	
Transfers in	1,960,000	2,460,000	
Total Revenue	16,047,602	16,491,528	
Expenditures			
Township Board	1,826,842	333,511	
Supervisor's Office	321,950	350,411	
Elections	182,005	129,000	
Accounting	55,000	55,000	
Attorney	240,000	240,000	
Clerk's Office	398,506	406,202	
IT Department	497,787	412,818	
Assessing	234,908	254,914	
General Office	107,300	107,300	
Treasurer's Office	353,238	357,530	
Buildings & Grounds	1,552,732	2,193,205	*
Cemetery	24,500	24,500	
Police Department	5,861,450	6,302,012	
Dispatch	825,436	849,279	
Animal Control	251,500	229,500	
Fire Department	2,079,007	2,125,342	
Planning/Building Dept	874,850	925,677	
Public Services	270,500	270,500	
Recreation Department	469,526	471,475	
Senior Citizens Dept	205,160	224,607	
Cable Department	275,523	296,025	
Park & Lake Department	119,880	266,797	
Insurance and Fringes	862,000	862,000	
Total Expenditures	17,889,600	17,687,605	
Surplus (shortfall)	(1,841,998)	(1,196,077)	
Financial position - General Fund			
Beginning fund balance (actual)	7,928,582	6,086,584	
Budgeted use of Fund balance	(1,841,998)	(1,196,077)	
Ending fund balance	6,086,584	4,890,507	

2018 included a one-time xfer to LT Debt of 1.5 million

*

Assumptions:

2% wage increase for 2019.

Transfers in from Landfill/911 Fund are used to supplement shortfall of expenses over revenues.

Includes a one-time capital outlay expenditure in 2019 of \$995,000 for building improvements.

Contact information:

For more information on our unit's finances, contact Sean Bellingham at (734-699-8900 ext 9214)

Instructions: To comply with the State requirement, this information must be provided for each debt issuance outstanding. Communities do not need to use the template; other documents that contain this information are acceptable.

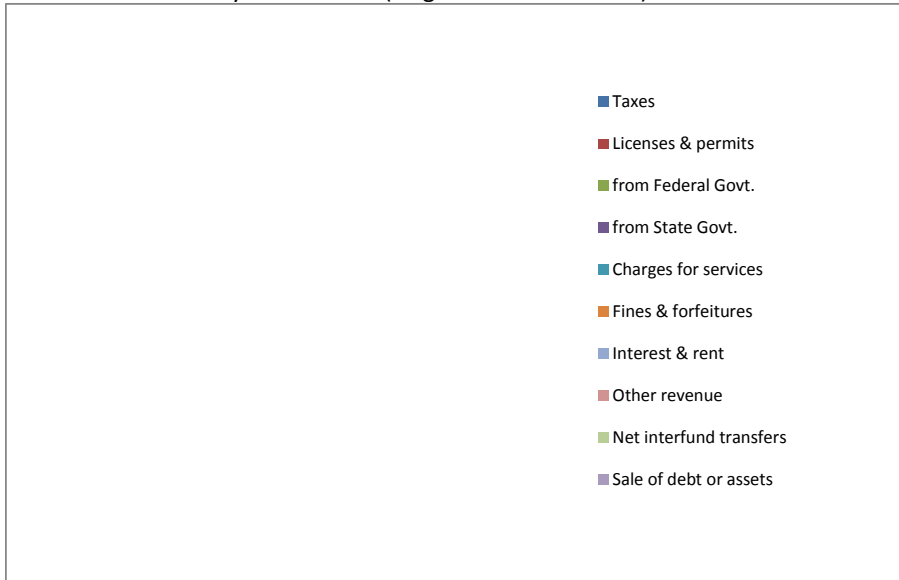
City of XXXX
Name of bond issue

Date	Principal	Interest Rate	Interest Payment	Total Debt Service
03/15/2005	185,000	5.900%	160,820	345,820
09/01/2005			155,363	155,363
03/01/2006	225,000	6.000%	155,363	380,363
09/01/2006			148,613	148,613
03/01/2007	275,000	6.100%	148,613	423,613
09/01/2007			140,225	140,225
03/01/2008	300,000	5.400%	140,225	440,225
09/01/2008			132,125	132,125
03/01/2009	300,000	5.500%	132,125	432,125
09/01/2009			123,875	123,875
03/01/2010	300,000	5.700%	123,875	423,875
09/01/2010			115,325	115,325
03/01/2011	300,000	5.800%	115,325	415,325
09/01/2011			106,625	106,625
03/01/2012	400,000	5.875%	106,625	506,625
09/01/2012			94,875	94,875
03/01/2013	400,000	5.875%	94,875	494,875
09/01/2013			83,125	83,125
03/01/2014	400,000	5.875%	83,125	483,125
09/01/2014			71,375	71,375
03/01/2015	400,000	6.000%	71,375	471,375
09/01/2015			59,375	59,375
03/01/2016	500,000	6.000%	59,375	559,375
09/01/2016			44,375	44,375
03/01/2017	500,000	6.000%	44,375	544,375
09/01/2017			29,375	29,375
03/01/2018	500,000	6.000%	29,375	529,375
09/01/2018			14,375	14,375
03/01/2019	<u>500,000</u>	5.750%	14,375	514,375

TOTAL DEBT OUTSTANDING \$ 5,485,000

CITIZENS' GUIDE TO LOCAL UNIT FINANCES - City of Sample

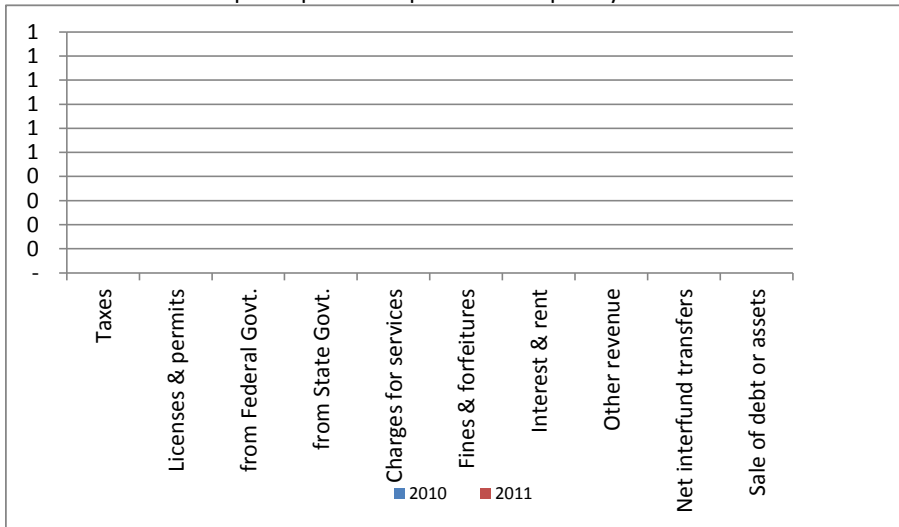
1. Where our money comes from (all governmental funds)



2. Compared to the prior year

	<u>2010</u>	<u>2011</u>	<u>% change</u>
Taxes	\$ -	\$ -	n/a
Licenses & permits	-	-	n/a
from Federal Govt.	-	-	n/a
from State Govt.	-	-	n/a
Charges for services	-	-	n/a
Fines & forfeitures	-	-	n/a
Interest & rent	-	-	n/a
Other revenue	-	-	n/a
Net interfund transfers	-	-	n/a
Sale of debt or assets	-	-	n/a
	\$ -	\$ -	n/a

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



4. Historical trends of individual sources

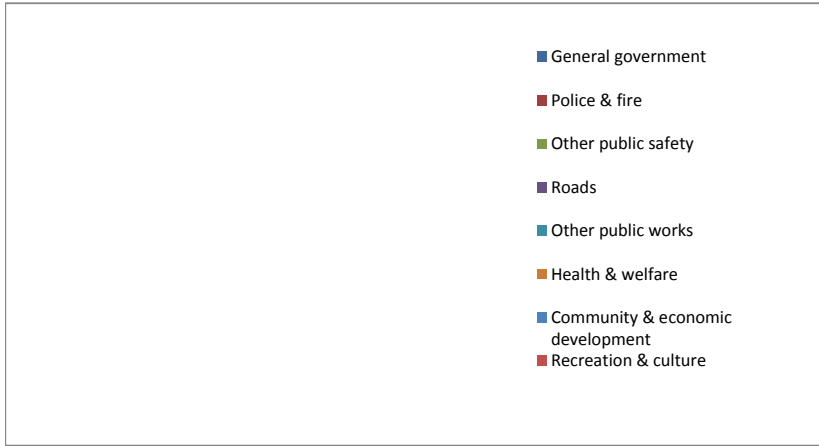


Commentary:

CITIZENS' GUIDE TO LOCAL UNIT FINANCES - City of Sample

EXPENDITURES

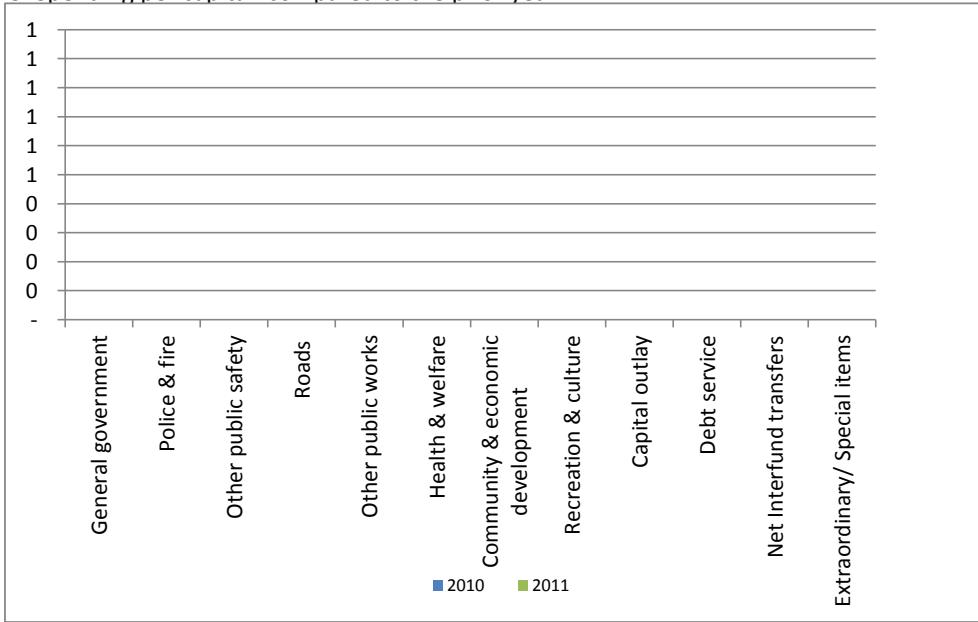
1. Where we spend our money (all governmental funds)



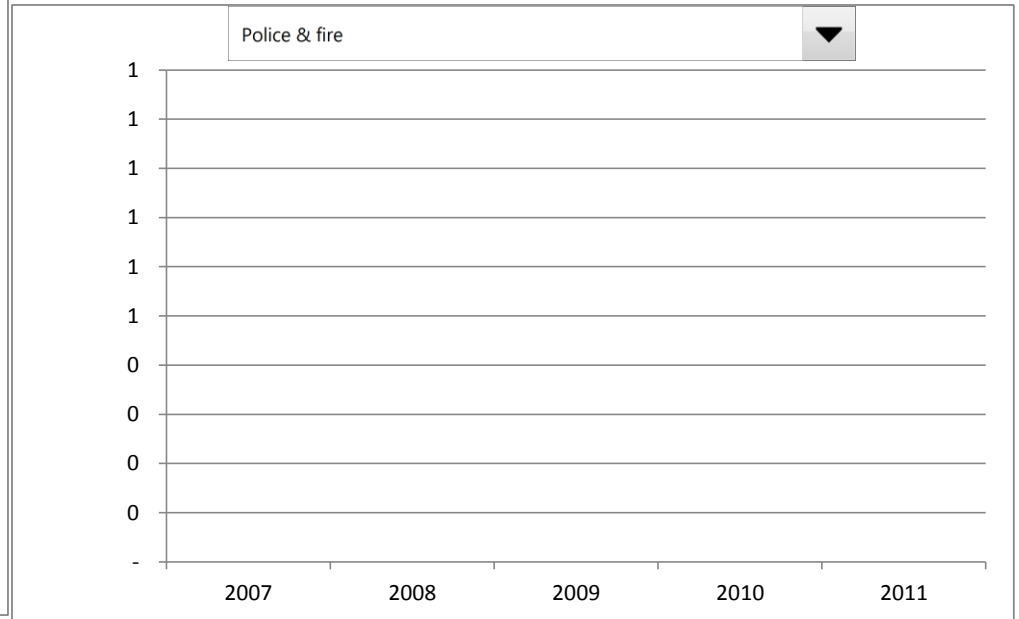
2. Compared to the prior year

	<u>2010</u>	<u>2011</u>	<u>% change</u>
General government	\$ -	\$ -	n/a
Police & fire	-	-	n/a
Other public safety	-	-	n/a
Roads	-	-	n/a
Other public works	-	-	n/a
Health & welfare	-	-	n/a
Community & economic developi	-	-	n/a
Recreation & culture	-	-	n/a
Capital outlay	-	-	n/a
Debt service	-	-	n/a
Interfund transfers (net)	-	-	n/a
total expenditures	\$ -	\$ -	#DIV/0!

3. Spending per capita - compared to the prior year



4. Historical trends of individual departments:



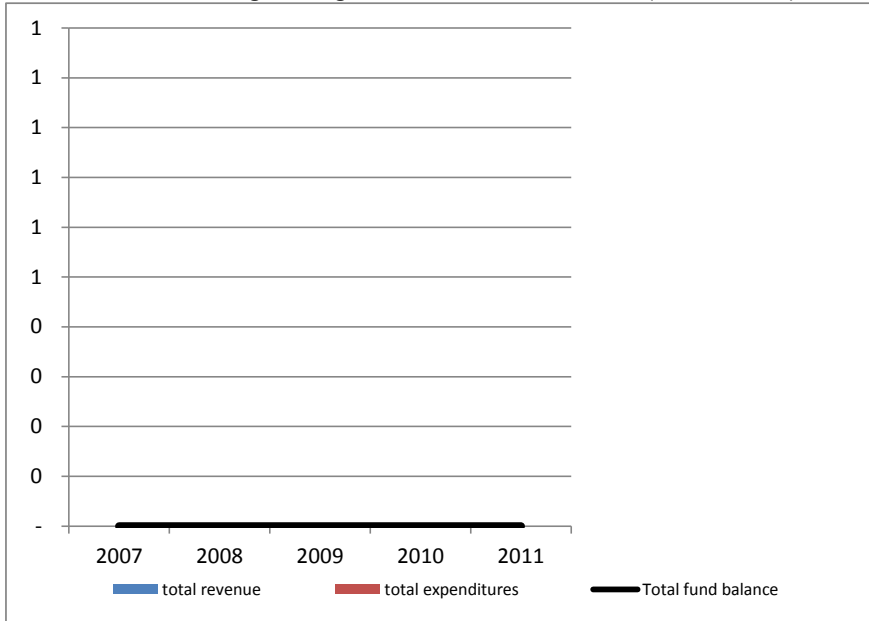
Commentary:

For more information on our unit's finances, contact ENTER NAME at (XXX) 111-2222.

CITIZENS' GUIDE TO LOCAL UNIT FINANCES - City of Sample

FINANCIAL POSITION

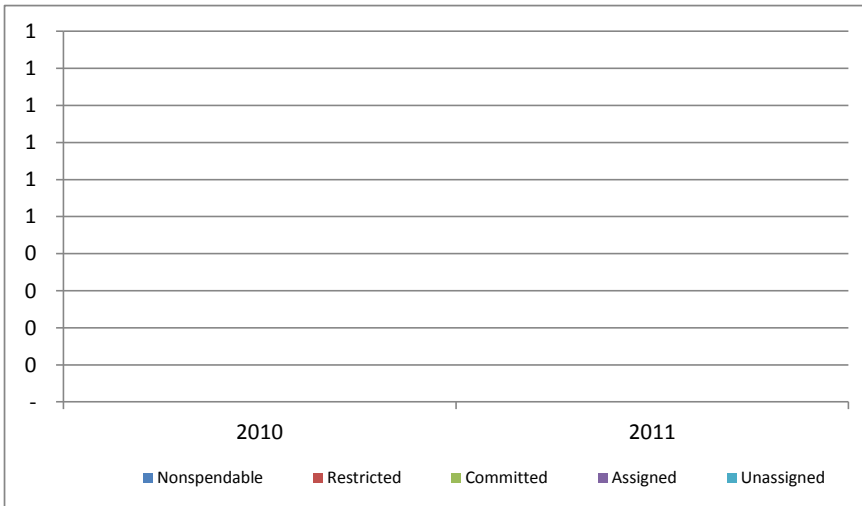
1. How have we managed our governmental fund resources (fund balance)?



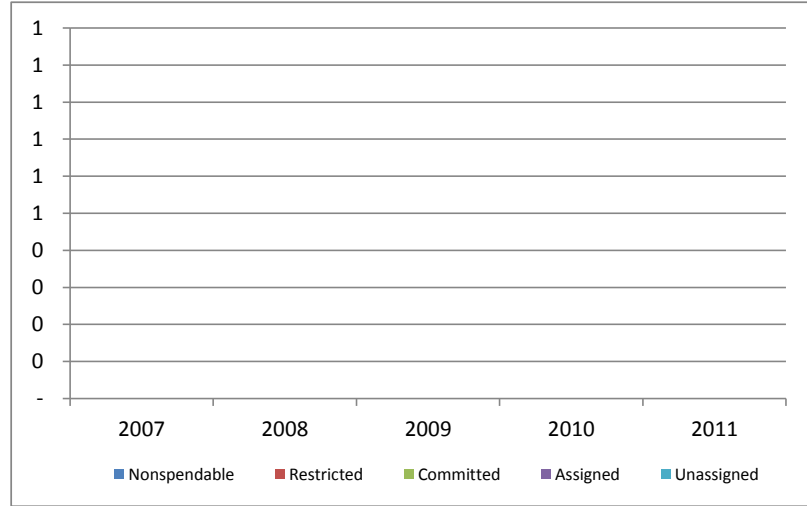
2. Compared to the prior year

	<u>2010</u>	<u>2011</u>	<u>% change</u>
Revenue	-	-	#DIV/0!
Expenditures	-	-	#DIV/0!
Surplus (shortfall)	-	-	#DIV/0!
Fund balance, by component:			
Nondisposable	-	-	#DIV/0!
Restricted	-	-	#DIV/0!
Committed	TRUE	TRUE	0%
Assigned	-	-	#DIV/0!
Unassigned	-	-	#DIV/0!
total fund balance	-	-	#DIV/0!

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



4. Historical trends of individual components

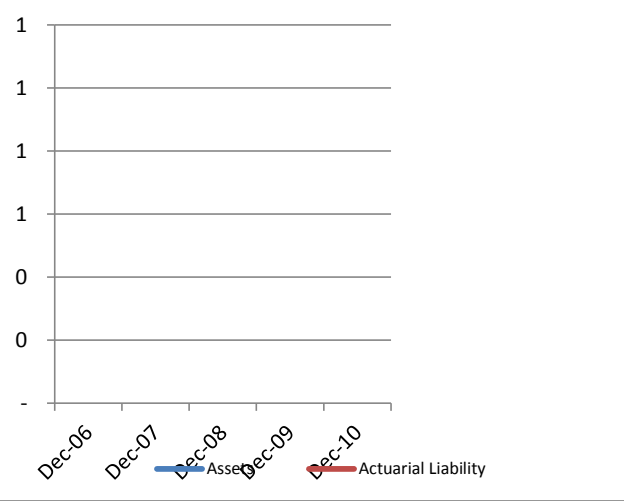


Commentary:

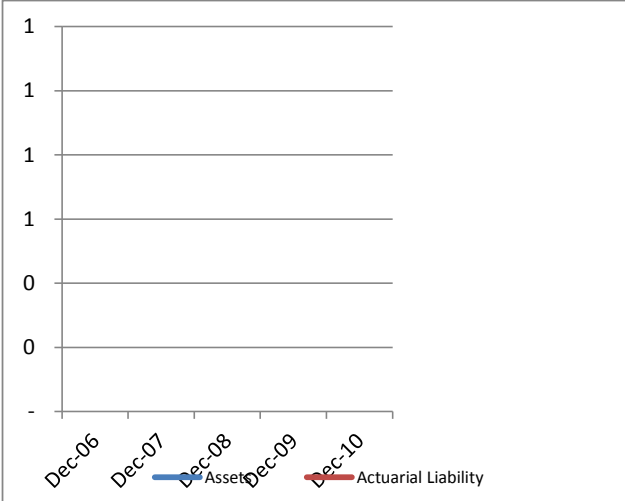
For more information on our unit's finances, contact ENTER NAME at (XXX) 111-2222.

CITIZENS' GUIDE TO LOCAL UNIT FINANCES - City of Sample

1. Pension funding status

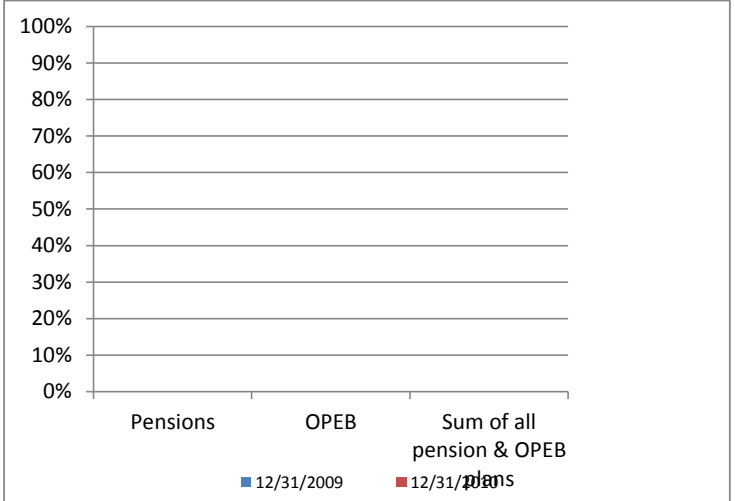


2. Retiree Health care funding status

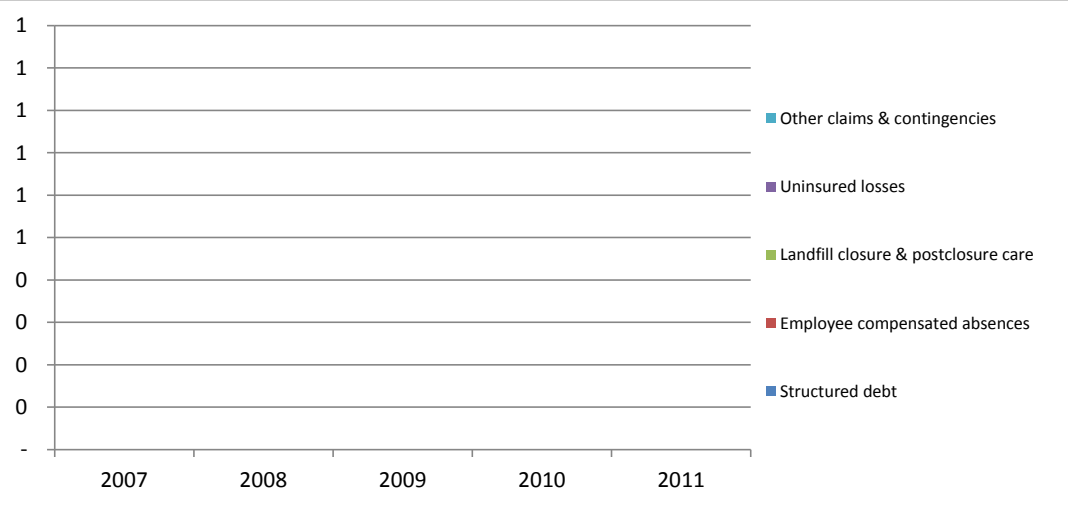


OTHER LONG TERM OBLIGATIONS

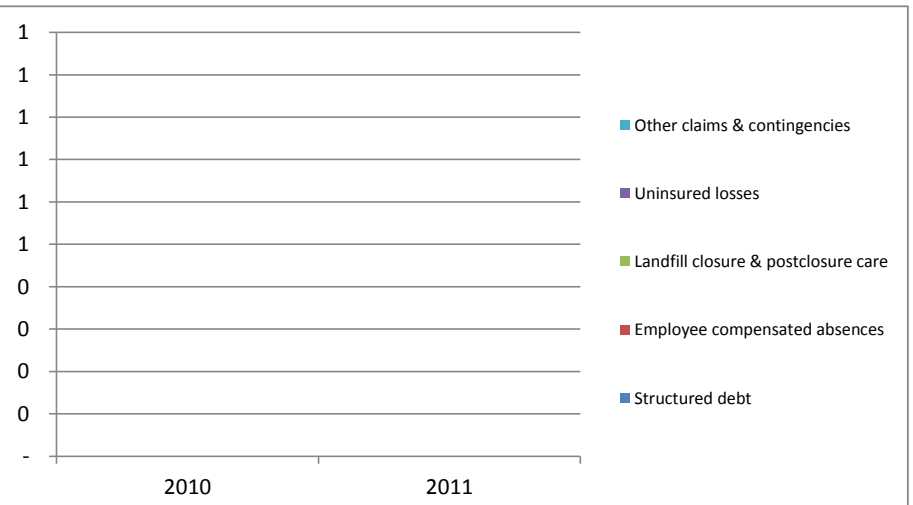
3. Percent funded - compared to the prior year



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 ENTER NAME at (XXX) 111-2222.

F-65 line	Description
	All Governmental Funds (col. A & b)
	REVENUE
101	Property taxes
102	Tax reverted property
103	Commercial facilities tax
104	Trailer taxes
105	Hotel/ motel tax
106	Industrial facilities tax
107	Income tax
108	Business licenses & permits
109	Non-business licenses & permits
110	Federal govt. grants - general government
111	Federal govt. grants - public safety
112	Federal govt. grants - streets & highways
113	Federal govt. grants - sanitation
114	Federal govt. grants - health and/or hospitals
115	Federal govt. grants - welfare
116	Federal govt. grants - culture & recreation
117	Federal govt. grants - housing & community development
118	Federal govt. grants - water
119	Federal govt. grants - electric
120	Federal govt. grants - transit
121	Federal govt. grants - other
122	State revenue sharing
123	State aid - general government
124	State payment in lieu of taxes
125	State swamp and land taxes
126	State aid - public safety
127	State pass-thru of act 51(Streets)
128	State aid - streets & bridges
129	State aid - sanitation
130	State aid - health and/or hospitals
131	State aid - welfare
132	State aid - culture & recreation
133	State aid - housing & community development
134	State aid - water
135	State aid - electric
136	State aid - transit
137	State aid - other
138	Local donations - general government
139	Local donations - public safety
140	Local donations - streets & highways
141	Local donations - sanitation
142	Local donations - health and/or hospitals
143	Local donations - welfare

- 144 Local donations - culture & recreation
 - 145 Local donations - housing & community development
 - 146 Local donations - Gas, water, electric
 - 147 Local donations - transit
 - 148 Local donations - other
 - 149 Court-ordered fees and charges
 - 150 Statutory court fees & charges
 - 151 Clerk's office charges
 - 152 Election charges
 - 153 Register of Deeds fees
 - 154 All other statutory fees
 - 155 Fire run charges
 - 156 Police fees
 - 157 Other charges for services
 - 158 Parks and recreation fees
 - 159 Parking fees
 - 160 All other fees
 - 161 Fines, penalties & forfeits
 - 162 Interest & dividends
 - 163 Rents & royalties
 - 164 Misc. other revenue
 - 165 Special assessments
 - 166 Sale of fixed assets
 - 167 Contributions
 - 168 Ambulance services
 - 169 Other refunds & rebates
 - 170 Debt issuance
 - 171 Extraordinary/ Special items
 - 172 Interfund transfers In
 - 173 Total revenue
- EXPENDITURES
- 201 Legislative
 - 203 Chief executive
 - 204 Treasurer
 - 205 Assessing
 - 206 Clerk
 - 207 Elections
 - 208 Finance
 - 209 Building & grounds
 - 210 All other gen gov.
 - 202 Judicial
 - 211 Police
 - 212 Fire
 - 213 Combined public safety
 - 214 Dispatch (if separate)
 - 215 Jail
 - 216 Building regulations

- 217 Other public safety
- 218 DPW
- 219 Roads & bridges
- 220 Trash disposal & landfilling
- 221 Water or sewer
- 222 Electricity
- 223 Airports
- 224 Public transportation
- 225 Water or sewer
- 226 Other public works
- 227 Health dept.
- 228 Alcoholism & substance abuse
- 229 Hospital
- 230 Medical examiner
- 231 Mental health
- 232 Ambulance
- 233 Child care
- 234 Human services
- 235 Area agency on aging
- 236 Veterans' programs
- 237 Other health & welfare
- 238 Public housing
- 239 Planning & zoning
- 240 Economic development
- 241 Oher community development
- 242 Parks & recreation
- 243 Library
- 244 Other cultural activities
- 245 Fringe benefits not directly allocated to departments
- 246 Capital outlay
- 247 Debt service
- 248 Interfund transfers out
- 249 Extraordinary/ Special items
- 250 Total expenditures

FUND BALANCE

- 531 Nonspendable
- 532 Restricted
- 533 Committed
- 534 Assigned
- 535 Unassigned/Unrestricted
- 536 Total equity

Other
Other
Other
Other
Other
Licenses & fees
Licenses & fees
Charges for services
Charges for services
Charges for services
Charges for services
Charges for services
Charges for services
Charges for services
Charges for services
Charges for services
Licenses & fees
Interest & rent
Interest & rent
Other
Other
Other
Other
Charges for services
Other
Other
Other
Other

General government
General government
General government
General government
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General government
General government
General government
General government
General government
General government
Police & fire
Police & fire
Police & fire
Police & fire
Police & fire
Other public safety

Other public safety
Other public works
Roads
Other public works
Other public works
Other public works
Other public works
Other public works
Other public works
Other public works
Health & welfare
Health & welfare
Health & welfare
Health & welfare
Health & welfare
Health & welfare
Health & welfare
Health & welfare
Health & welfare
Health & welfare
Health & welfare
Health & welfare
Community & economic development
Community & economic development
Community & economic development
Community & economic development
Recreation & culture
Recreation & culture
Recreation & culture
Unallocated fringes & insurance
Capital outlay
Debt service
Interfund transfers (net)
Extraordinary/ Special items

Nonspendable
Restricted
Committed
Assigned
Unassigned