

## DATA INPUT PAGE FOR CITIZEN'S GUIDE TO LOCAL UNIT FINANCES

Local Unit Name: Hillsdale County  
 Local Unit Code: 300000

	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>Per capita information</u>	
						<u>2015</u>	<u>2016</u>
<b>Statement of Revenues &amp; Expenditures - All governmental funds</b>							
<b>Revenues</b>							
Taxes	8,173,288	8,348,353	8,353,038	8,404,813	8,479,079	183	185
Licenses & Permits	79,902	88,204	78,830	68,345	48,154	1	1
Federal Government	460,034	477,760	422,130	409,688	404,396	9	9
State Government	1,771,520	1,576,478	1,809,694	1,917,177	1,924,445	42	42
Local Contributions	684,077	-	408,543	402,808	404,154	9	9
Charges for Services	1,921,499	1,880,911	1,616,688	1,990,493	2,265,193	43	49
Fines & Forfeitures	269,408	296,392	274,005	446,785	395,546	10	9
Interest & Rents	296,493	490,156	1,052,278	1,727,424	657,528	38	14
Other Revenues	5,877,106	3,562,881	3,257,454	4,743,260	5,500,057	103	120
<b>Total Revenues</b>	<b>19,533,327</b>	<b>16,721,135</b>	<b>17,272,660</b>	<b>20,110,793</b>	<b>20,078,552</b>	<b>438</b>	<b>439</b>
<b>Expenditures</b>							
General Government	4,381,517	4,415,684	4,631,314	4,512,624	4,669,772	98	102
Police & Fire	3,862,325	3,833,152	3,994,196	4,042,490	4,108,269	88	90
Other Public Safety	316,947	312,768	111,357	119,099	105,628	3	2
Roads	-	-	-	-	-	-	-
Other Public Works	20,652	22,827	23,838	24,118	24,619	1	1
Health & Welfare	3,996,093	3,598,376	3,528,414	3,963,265	4,248,222	86	93
Community/Econ. Development	-	1,968,437	-	-	-	-	-
Recreation & Culture	61,908	2,488,179	69,117	59,291	61,327	1	1
Capital Outlay	663,271	-	457,625	769,126	2,086,923	17	46
Debt Service	2,126,901	-	1,509,597	2,370,057	1,406,271	52	31
Other Expenditures	3,685,922	-	3,466,556	3,004,959	4,356,858	65	95
<b>Total Expenditures</b>	<b>19,115,536</b>	<b>16,639,423</b>	<b>17,792,014</b>	<b>18,865,029</b>	<b>21,067,889</b>	<b>411</b>	<b>460</b>
Surplus (Shortfall)	417,791	81,712	(519,354)	1,245,764	(989,337)	27	(22)

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	2012	2013	2014	2015	2016	Per capita information	
						2015	2016
<b>Financial Position - All governmental funds</b>							
Nonspendable	438,926	318,234	302,349	354,773	456,894	8	10
Restricted	2,072,717	1,766,218	1,563,908	2,571,787	1,681,756	56	37
Committed	-	-	-	-	-	-	-
Assigned	325,295	-	141,892	170,382	164,920	4	4
Unassigned	494,958	-	943,722	1,100,691	904,726	24	20
<b>Total Fund Balance</b>	<b>3,331,896</b>	<b>2,084,452</b>	<b>2,951,871</b>	<b>4,197,633</b>	<b>3,208,296</b>	<b>91</b>	<b>70</b>

### Liabilities not counted on a modified-accrual basis

#### Pensions

Date of actuarial valuation:	12/31/2011	12/31/2012	12/31/2013	12/31/2014	12/31/2016		
Assets	9,280,856	9,984,756	10,487,565	10,817,021	11,501,078		
Actuarial Liability	14,551,853	15,091,021	16,013,226	16,466,742	19,519,750		
Unfunded (Overfunded)	5,270,997	5,106,265	5,525,661	5,649,721	8,018,672	123	175
Percent funded	64%	66%	65%	66%	59%		

#### OPEB

Date of actuarial valuation:	12/31/2011	12/31/2012	12/31/2014	12/31/2015	12/31/2015		
Assets	-	-	-	-	-		
Actuarial Liability	11,563,055	7,401,783	3,037,187	676,764	676,764		
Unfunded	11,563,055	7,401,783	3,037,187	676,764	676,764	15	15
Percent funded	0%	0%	0%	0%	0%		
<b>Sum of All Pension &amp; OPEB Plans</b>							
Assets	9,280,856	9,984,756	10,487,565	10,817,021	11,501,078		
Actuarial Liability	26,114,908	22,492,804	19,050,413	17,143,506	20,196,514		
Unfunded	16,834,052	12,508,048	8,562,848	6,326,485	8,695,436	138	190
Percent funded	36%	44%	55%	63%	57%		

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						<u>2015</u>	<u>2016</u>
<b>Debt</b>							
Bonds & Contracts Payable	15,014,000	13,655,000	12,401,588	12,588,726	11,708,863		
Capital Leases	172,781	96,175	53,651	53,839	53,819		
Other Contractual Debt	1,184,366	1,014,545	1,185,444	924,547	1,604,863		
Structured Debt	16,371,147	14,765,720	13,640,683	13,567,112	13,367,545	296	292
Employee Compensated Absences	781,703	869,398	841,083	880,576	868,136	19	19
Landfill Closure & Postclosure Care	-	-	-	-	-	-	-
Uninsured Losses	-	-	-	-	-	-	-
Other Claims & Contingencies	55,285	107,096	51,097	69,840	68,313	2	1
Total Long Term Debt (Excluding Pension & OPEB)	17,208,135	15,742,214	14,532,863	14,517,528	14,303,994	317	312

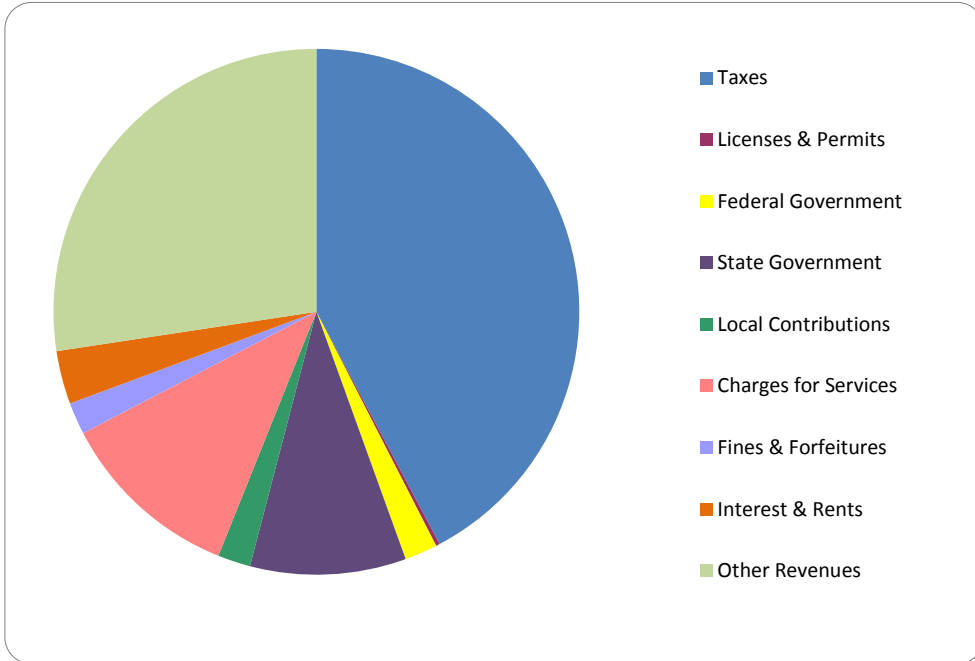
### Population Information

	50,508	50,363	45,830	45,941	45,774
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### Contact Information

Contact Name: Derek Ringman  
 Contact Phone Number: (517) 437-7758(Ext 159)

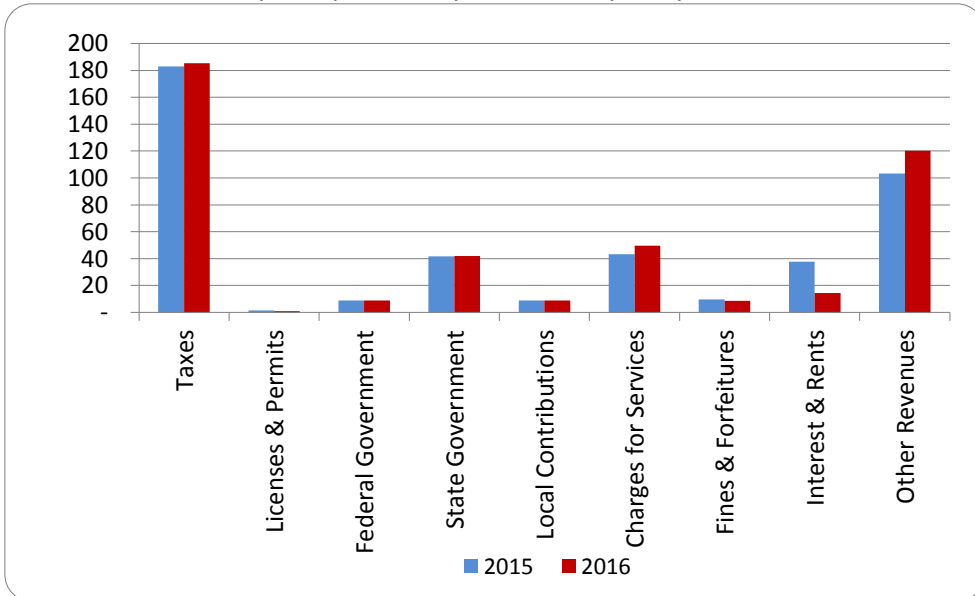
1. Where our money comes from (all governmental funds)



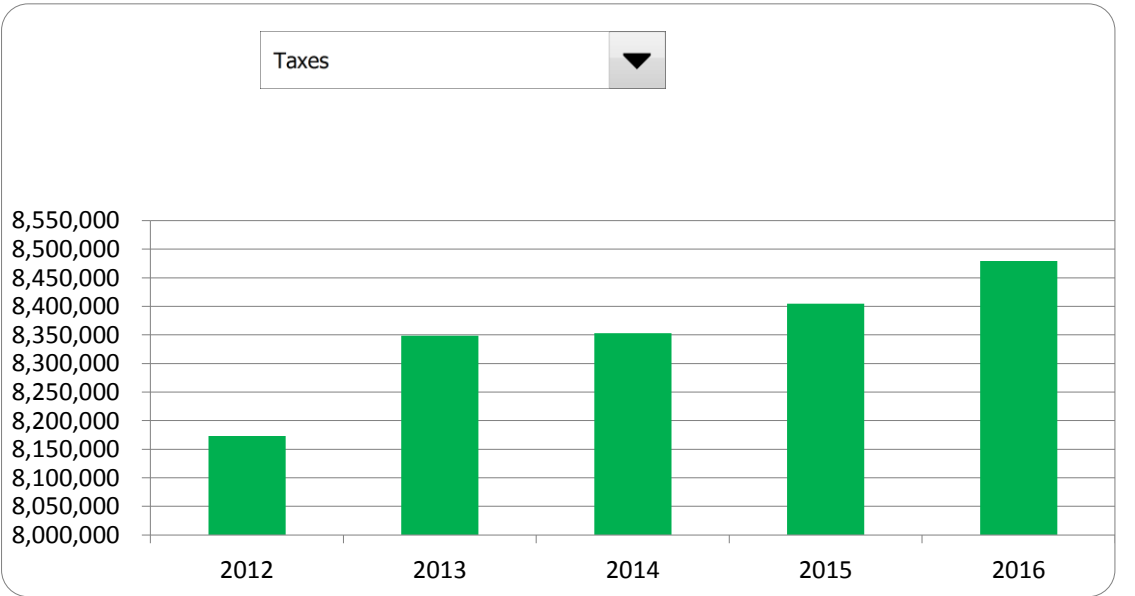
2. Compared to the prior year

	<u>2015</u>	<u>2016</u>	<u>% change</u>
Taxes	\$ 8,404,813	\$ 8,479,079	0.88%
Licenses & Permits	68,345	48,154	-29.54%
Federal Government	409,688	404,396	-1.29%
State Government	1,917,177	1,924,445	0.38%
Local Contributions	402,808	404,154	0.33%
Charges for Services	1,990,493	2,265,193	13.80%
Fines & Forfeitures	446,785	395,546	-11.47%
Interest & Rents	1,727,424	657,528	-61.94%
Other Revenues	4,743,260	5,500,057	15.96%
<b>Total Revenues</b>	<b>\$ 20,110,793</b>	<b>\$ 20,078,552</b>	<b>-0.16%</b>

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



4. Historical trends of individual sources



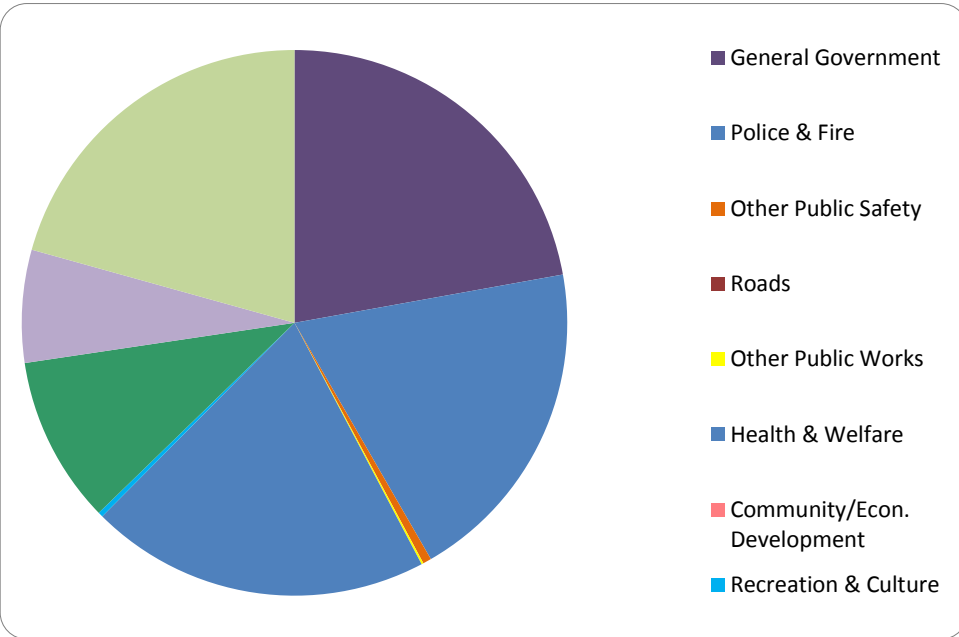
Commentary:

For more information on our unit's finances, contact Derek Ringman at (517) 437-7758(Ext 159).

**CITIZEN'S GUIDE TO LOCAL UNIT FINANCES - Hillsdale County (300000)**

**EXPENDITURES**

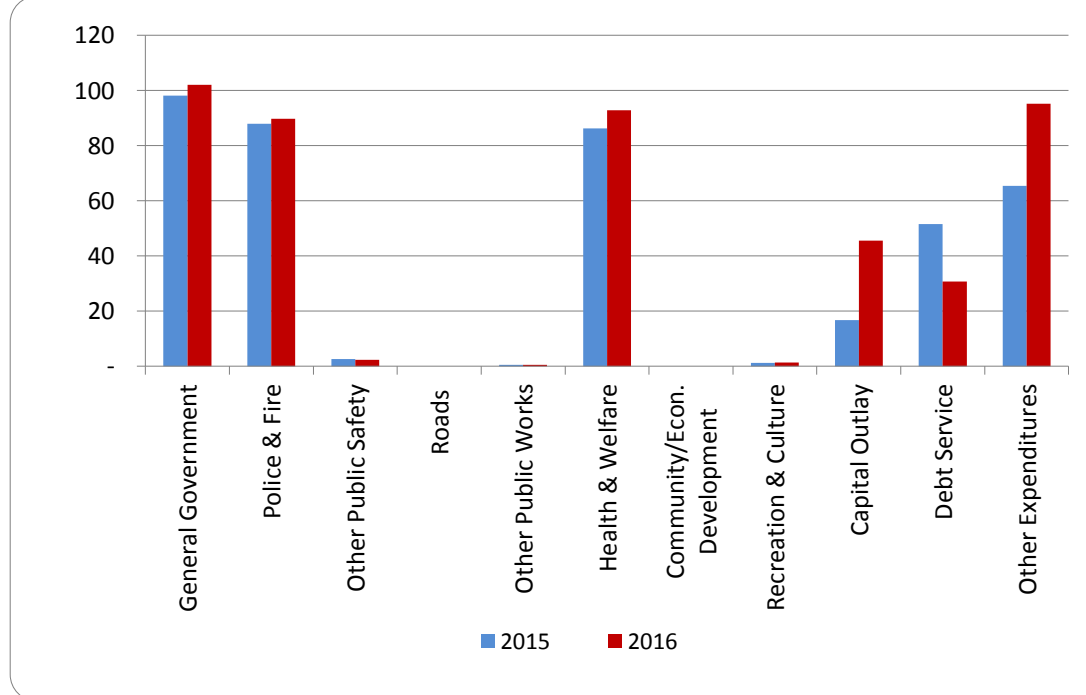
**1. Where we spend our money (all governmental funds)**



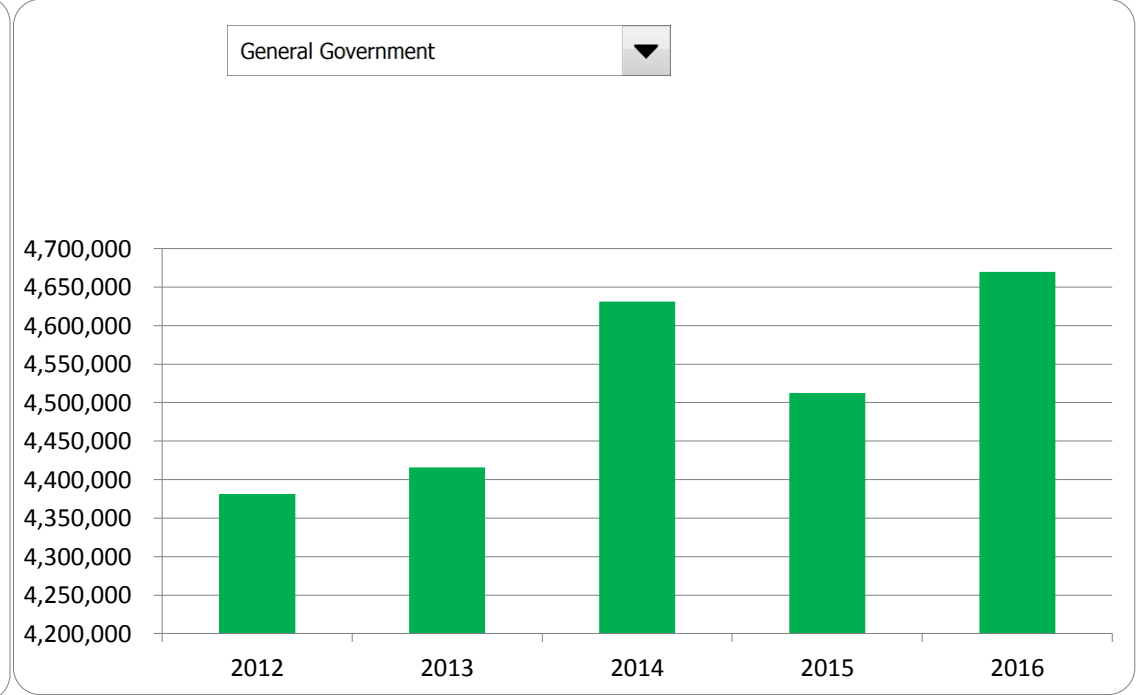
**2. Compared to the prior year**

	<u>2015</u>	<u>2016</u>	<u>% change</u>
General Government	\$ 4,512,624	\$ 4,669,772	3.48%
Police & Fire	4,042,490	4,108,269	1.63%
Other Public Safety	119,099	105,628	-11.31%
Roads	-	-	N/A
Other Public Works	24,118	24,619	2.08%
Health & Welfare	3,963,265	4,248,222	7.19%
Community/Econ. Development	-	-	N/A
Recreation & Culture	59,291	61,327	3.43%
Capital Outlay	769,126	2,086,923	171.34%
Debt Service	2,370,057	1,406,271	-40.67%
Other Expenditures	3,004,959	4,356,858	44.99%
<b>Total Expenditures</b>	<b>\$ 18,865,029</b>	<b>\$ 21,067,889</b>	<b>11.68%</b>

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



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



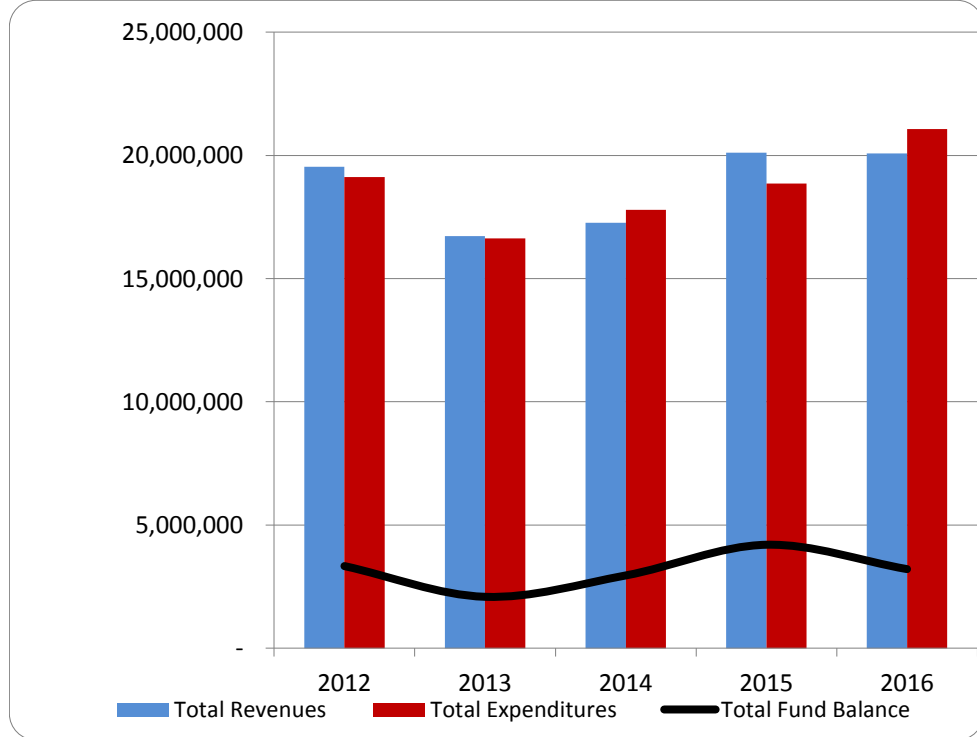
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**CITIZEN'S GUIDE TO LOCAL UNIT FINANCES - Hillsdale County (300000)**

**FINANCIAL POSITION**

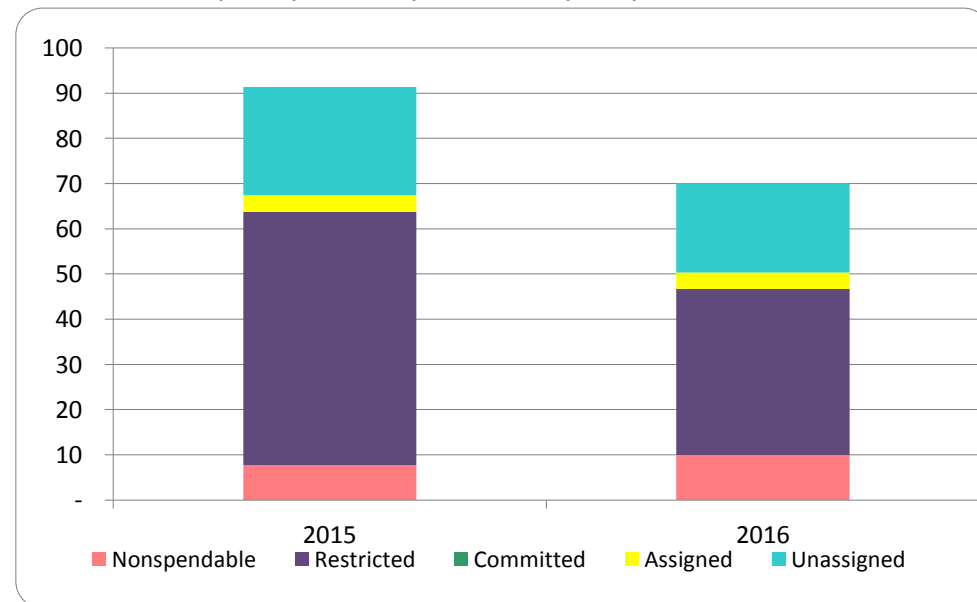
1. How have we managed our governmental fund resources (fund balance)?



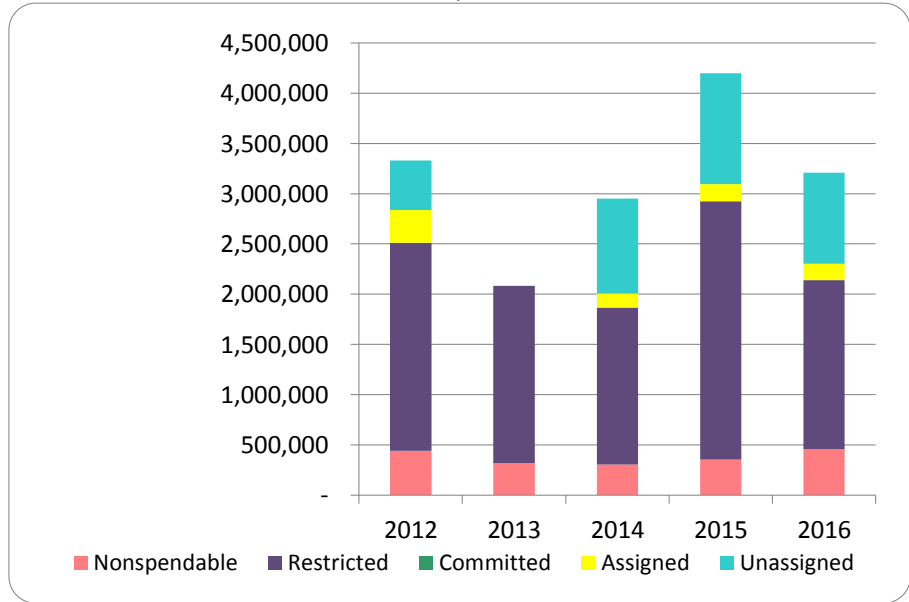
2. Compared to the prior year

	2015	2016	% change
Revenue	20,110,793	20,078,552	-0.16%
Expenditures	18,865,029	21,067,889	11.68%
Surplus (shortfall)	1,245,764	(989,337)	-179.42%
Fund balance, by component:			
Nonspendable	354,773	456,894	28.78%
Restricted	2,571,787	1,681,756	-34.61%
Committed	-	-	N/A
Assigned	170,382	164,920	-3.21%
Unassigned	1,100,691	904,726	-17.80%
total fund balance	4,197,633	3,208,296	-23.57%

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



4. Historical trends of individual components



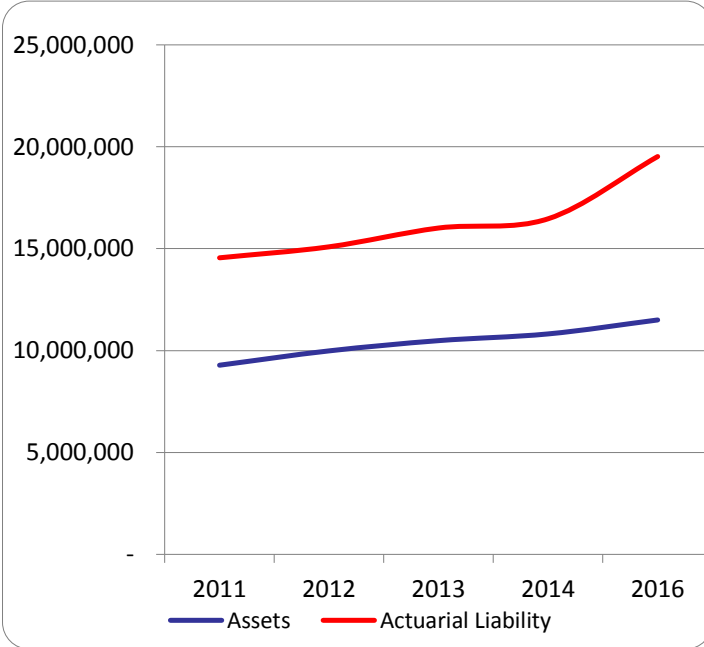
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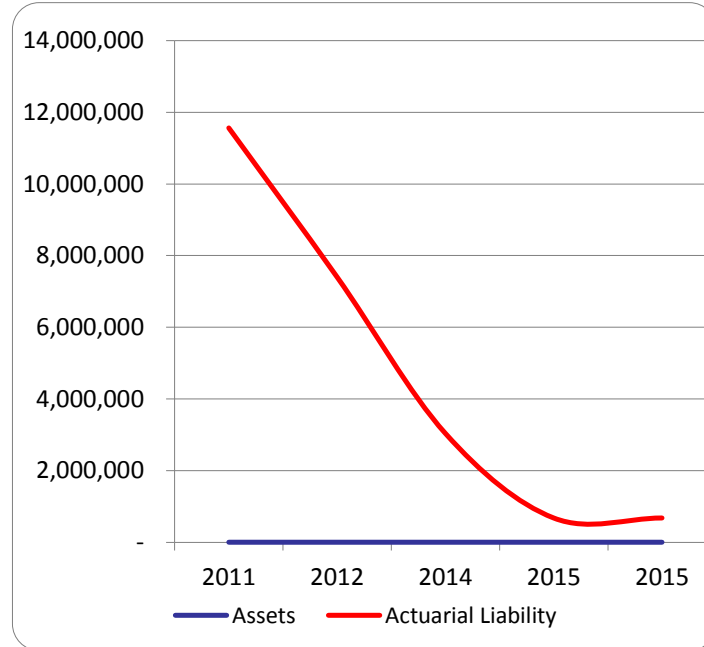
**CITIZEN'S GUIDE TO LOCAL UNIT FINANCES - Hillsdale County (300000)**

**OTHER LONG TERM OBLIGATIONS**

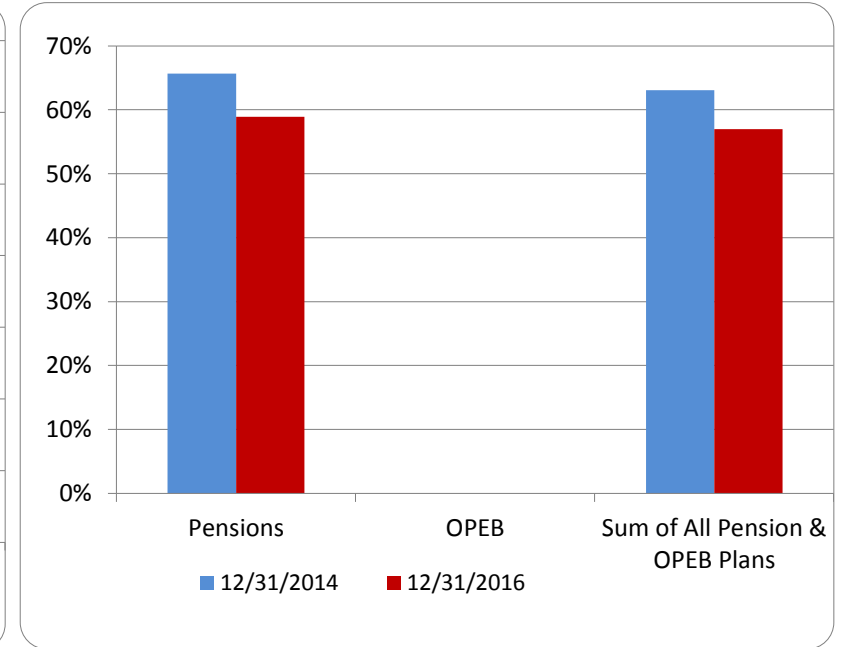
1. Pension funding status



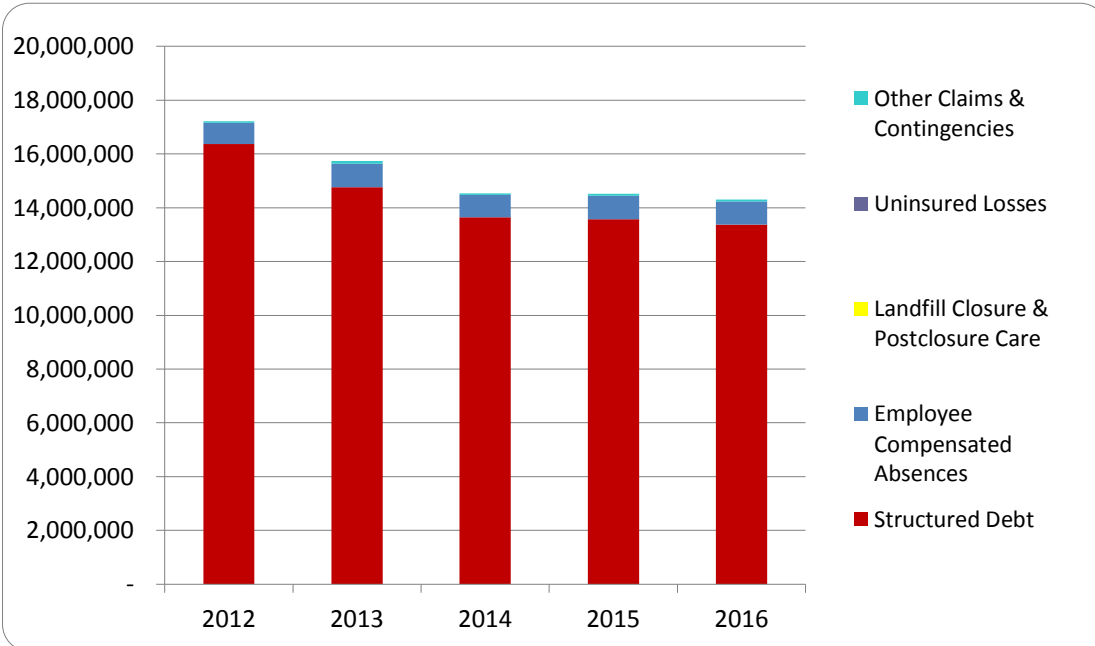
2. Retiree Health care funding status



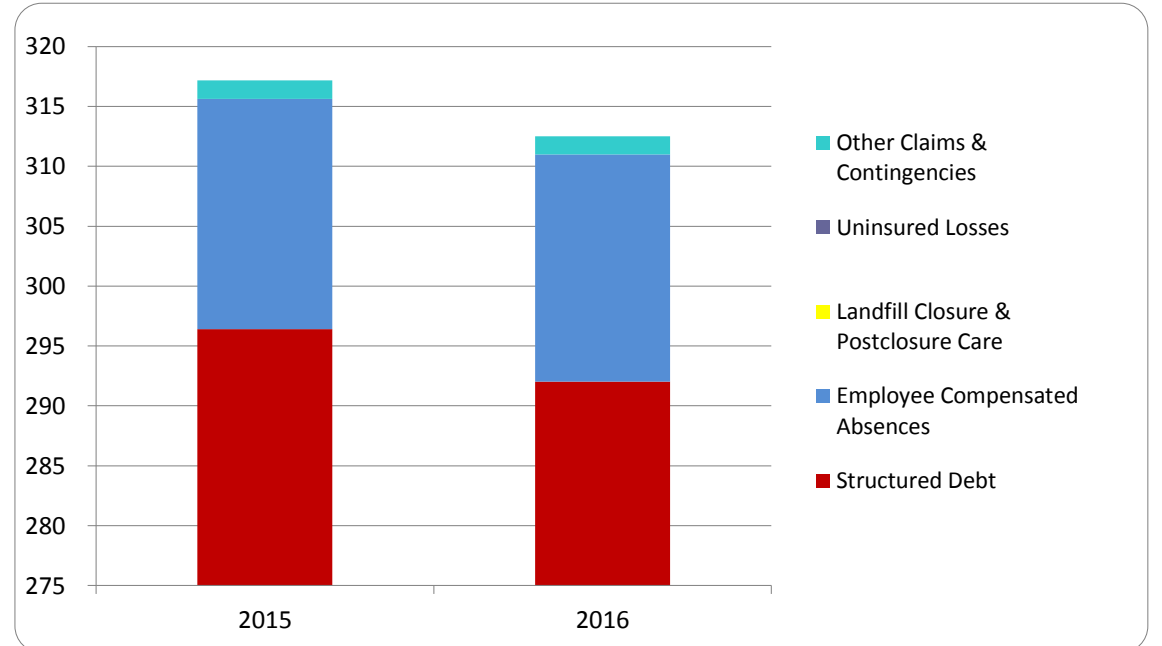
3. Percent funded - compared to the prior year



4. Long Term Debt obligations:



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



Commentary:

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