

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

Local Unit Name: Hillsdale County
 Local Unit Code: 300000

	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>Per capita information</u>	
						<u>2017</u>	<u>2018</u>
Statement of Revenues & Expenditures - All governmental funds							
Revenues							
Taxes	8,353,038	8,404,813	8,479,079	8,612,862	8,723,480	188	190
Licenses & Permits	78,830	68,345	48,154	50,476	48,918	1	1
Federal Government	422,130	409,688	404,396	651,032	587,002	14	13
State Government	1,809,694	1,917,177	1,924,445	1,928,235	2,011,709	42	44
Local Contributions	408,543	402,808	404,154	152,323	175,068	3	4
Charges for Services	1,616,688	1,990,493	2,265,193	2,144,905	2,263,884	47	49
Fines & Forfeitures	274,005	446,785	395,546	354,005	346,414	8	8
Interest & Rents	1,052,278	1,727,424	657,528	531,312	438,681	12	10
Other Revenues	3,257,454	4,743,260	5,500,057	4,171,723	4,808,241	91	105
Total Revenues	17,272,660	20,110,793	20,078,552	18,596,873	19,403,397	405	423
Expenditures							
General Government	4,631,314	4,512,624	4,669,772	4,650,277	4,924,271	101	107
Police & Fire	3,994,196	4,042,490	4,108,269	4,214,870	4,425,228	92	96
Other Public Safety	111,357	119,099	105,628	102,074	99,644	2	2
Roads	-	-	-	-	-	-	-
Other Public Works	23,838	24,118	24,619	24,361	25,001	1	1
Health & Welfare	3,528,414	3,963,265	4,248,222	4,104,208	4,089,792	89	89
Community/Econ. Development	-	-	-	-	-	-	-
Recreation & Culture	69,117	59,291	61,327	45,724	104,913	1	2
Capital Outlay	457,625	769,126	2,086,923	485,509	535,242	11	12
Debt Service	1,509,597	2,370,057	1,406,271	1,309,981	1,270,752	29	28
Other Expenditures	3,466,556	3,004,959	4,356,858	3,657,318	3,791,970	80	83
Total Expenditures	17,792,014	18,865,029	21,067,889	18,594,322	19,266,813	405	420
Surplus (Shortfall)	(519,354)	1,245,764	(989,337)	2,551	136,584	0	3

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						<u>2017</u>	<u>2018</u>
Financial Position - All governmental funds							
Nonspendable	302,349	354,773	456,894	595,618	560,883	13	12
Restricted	1,563,908	2,571,787	1,681,756	1,503,500	1,628,179	33	35
Committed	-	-	-	-	-	-	-
Assigned	141,892	170,382	164,920	188,623	309,616	4	7
Unassigned	943,722	1,100,691	904,726	923,106	845,864	20	18
Total Fund Balance	2,951,871	4,197,633	3,208,296	3,210,847	3,344,542	70	73

Liabilities not counted on a modified-accrual basis

Pensions

Date of actuarial valuation:	<u>12/31/2013</u>	<u>12/31/2014</u>	<u>12/31/2016</u>	<u>12/31/2017</u>	<u>12/31/2018</u>		
Assets	10,487,565	10,817,021	11,501,078	12,420,804	12,359,526		
Actuarial Liability	16,013,226	16,466,742	19,519,750	19,871,180	20,573,425		
Unfunded (Overfunded)	5,525,661	5,649,721	8,018,672	7,450,376	8,213,899	162	179
Percent funded	65%	66%	59%	63%	60%		

OPEB

Date of actuarial valuation:	<u>12/31/2014</u>	<u>12/31/2015</u>	<u>12/31/2015</u>	<u>12/31/2017</u>	<u>12/31/2018</u>		
Assets	-	-	-	-	-		
Actuarial Liability	3,037,187	676,764	676,764	1,581,723	1,581,723		
Unfunded	3,037,187	676,764	676,764	1,581,723	1,581,723	34	34
Percent funded	0%	0%	0%	0%	0%		

Sum of All Pension & OPEB Plans

Assets	10,487,565	10,817,021	11,501,078	12,420,804	12,359,526		
Actuarial Liability	19,050,413	17,143,506	20,196,514	21,452,903	22,155,148		
Unfunded	8,562,848	6,326,485	8,695,436	9,032,099	9,795,622	197	214
Percent funded	55%	63%	57%	58%	56%		

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						<u>2017</u>	<u>2018</u>
Debt							
Bonds & Contracts Payable	12,401,588	12,588,726	11,708,863	10,541,000	9,680,000		
Capital Leases	53,651	53,839	53,819	58,725	70,785		
Other Contractual Debt	1,185,444	924,547	1,604,863	1,241,602	515,001		
Structured Debt	13,640,683	13,567,112	13,367,545	11,841,327	10,265,786	258	224
Employee Compensated Absences	841,083	880,576	868,136	484,388	457,311	11	10
Landfill Closure & Postclosure Care	-	-				-	-
Uninsured Losses	-	-				-	-
Other Claims & Contingencies	51,097	69,840	68,313	25,331		1	-
Total Long Term Debt (Excluding Pension & OPEB)	14,532,863	14,517,528	14,303,994	12,351,046	10,723,097	269	234

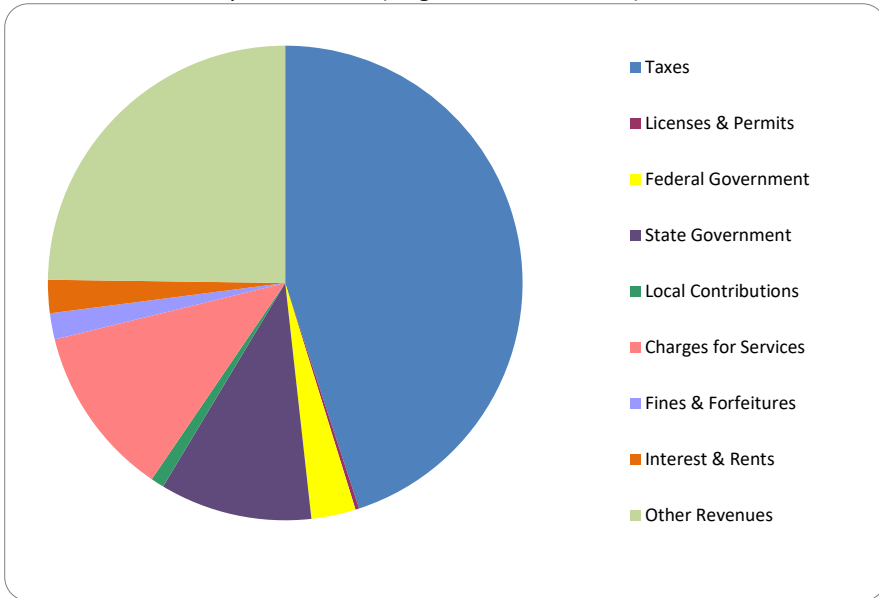
Population Information

	45,830	45,941	45,774	45,879	45,879
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Contact Information

Contact Name: Derek Ringman
 Contact Phone Number: 517-437-2739

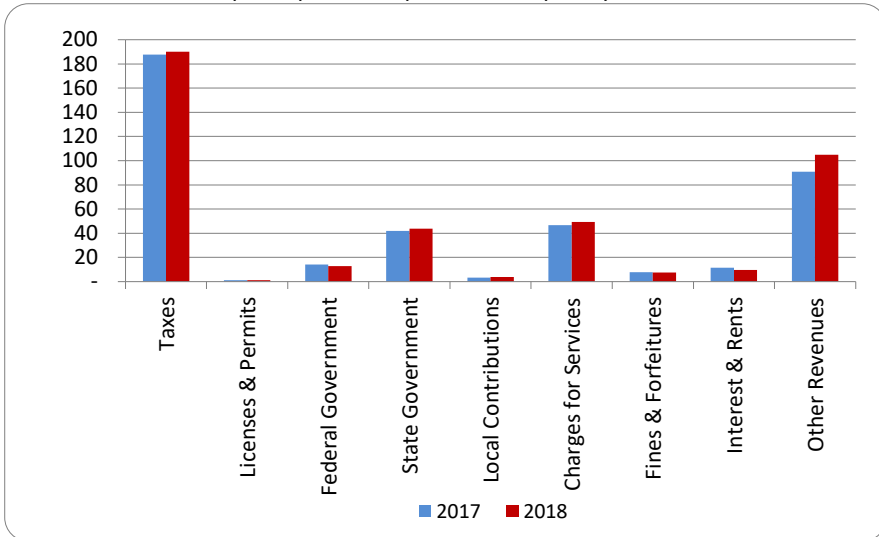
1. Where our money comes from (all governmental funds)



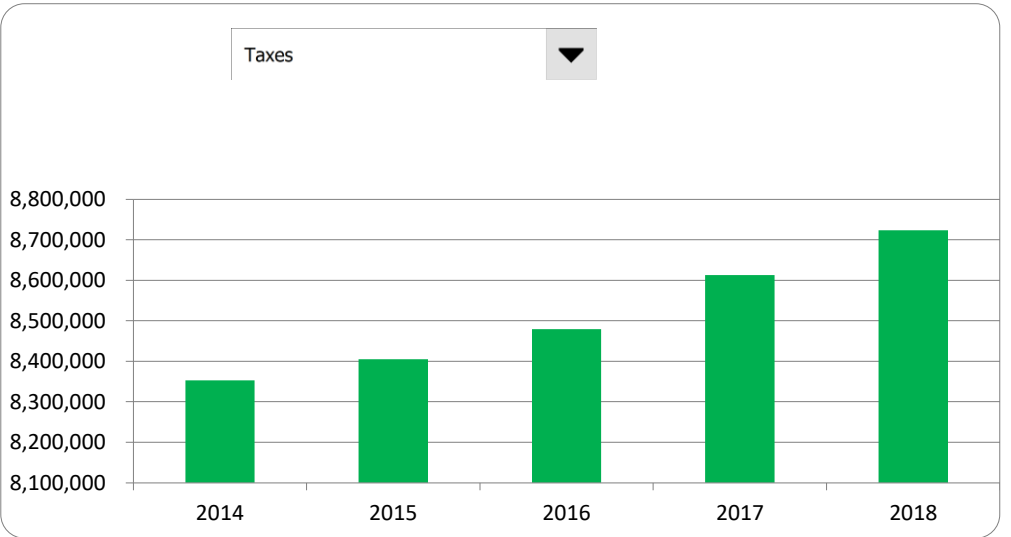
2. Compared to the prior year

	2017	2018	% change
Taxes	\$ 8,612,862	\$ 8,723,480	1.28%
Licenses & Permits	50,476	48,918	-3.09%
Federal Government	651,032	587,002	-9.84%
State Government	1,928,235	2,011,709	4.33%
Local Contributions	152,323	175,068	14.93%
Charges for Services	2,144,905	2,263,884	5.55%
Fines & Forfeitures	354,005	346,414	-2.14%
Interest & Rents	531,312	438,681	-17.43%
Other Revenues	4,171,723	4,808,241	15.26%
Total Revenues	\$ 18,596,873	\$ 19,403,397	4.34%

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



4. Historical trends of individual sources



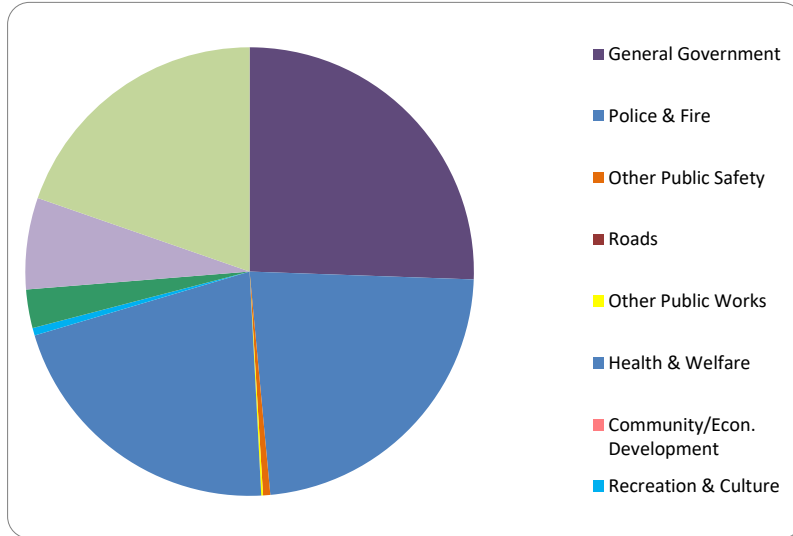
Commentary:

For more information on our unit's finances, contact Derek Ringman at 517-437-2739.

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EXPENDITURES

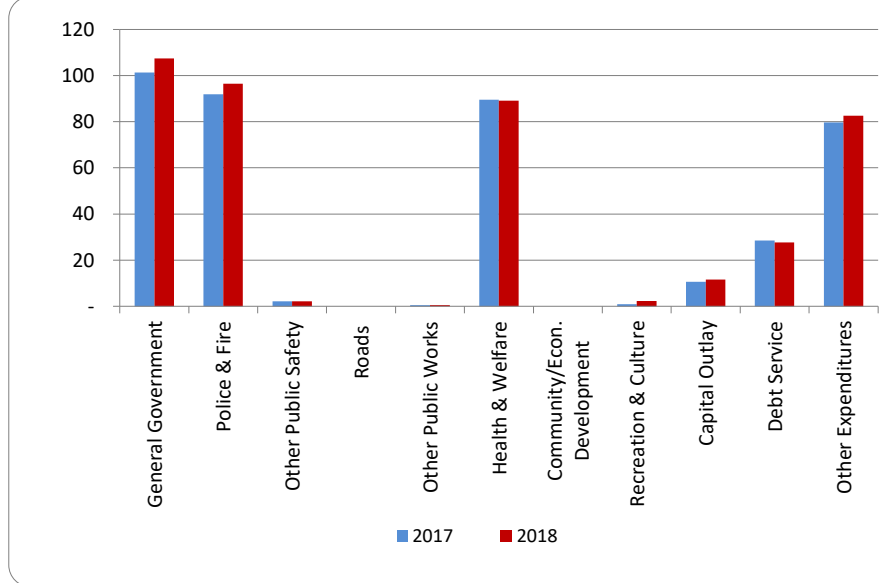
1. Where we spend our money (all governmental funds)



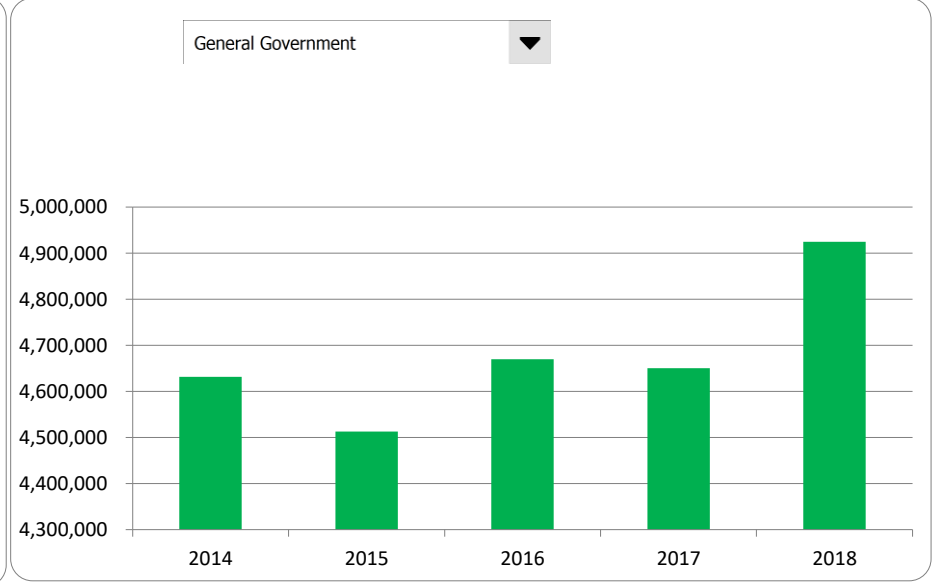
2. Compared to the prior year

	<u>2017</u>	<u>2018</u>	<u>% change</u>
General Government	\$ 4,650,277	\$ 4,924,271	5.89%
Police & Fire	4,214,870	4,425,228	4.99%
Other Public Safety	102,074	99,644	-2.38%
Roads	-	-	N/A
Other Public Works	24,361	25,001	2.63%
Health & Welfare	4,104,208	4,089,792	-0.35%
Community/Econ. Development	-	-	N/A
Recreation & Culture	45,724	104,913	129.45%
Capital Outlay	485,509	535,242	10.24%
Debt Service	1,309,981	1,270,752	-2.99%
Other Expenditures	<u>3,657,318</u>	<u>3,791,970</u>	3.68%
Total Expenditures	<u>\$ 18,594,322</u>	<u>\$ 19,266,813</u>	3.62%

3. Spending per capita - compared to the prior year



4. Historical trends of individual departments:



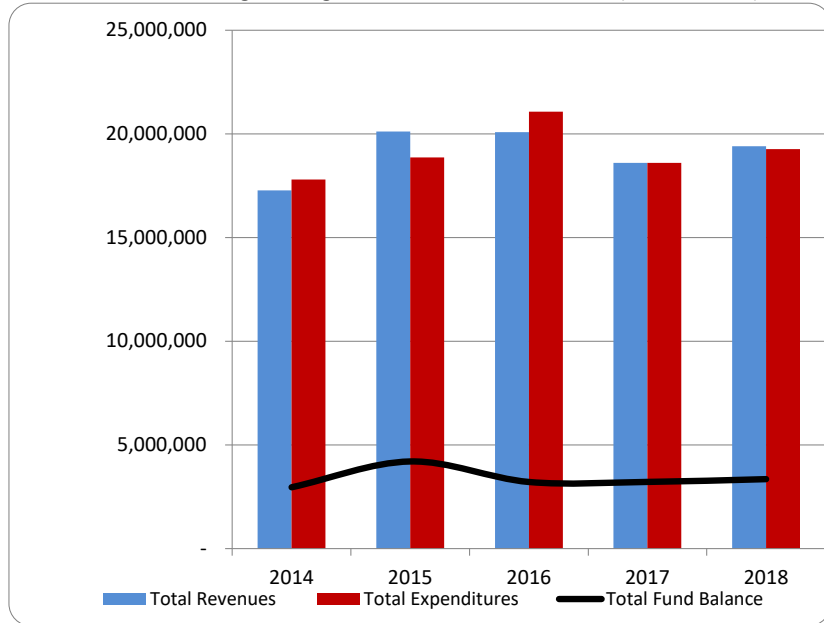
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FINANCIAL POSITION

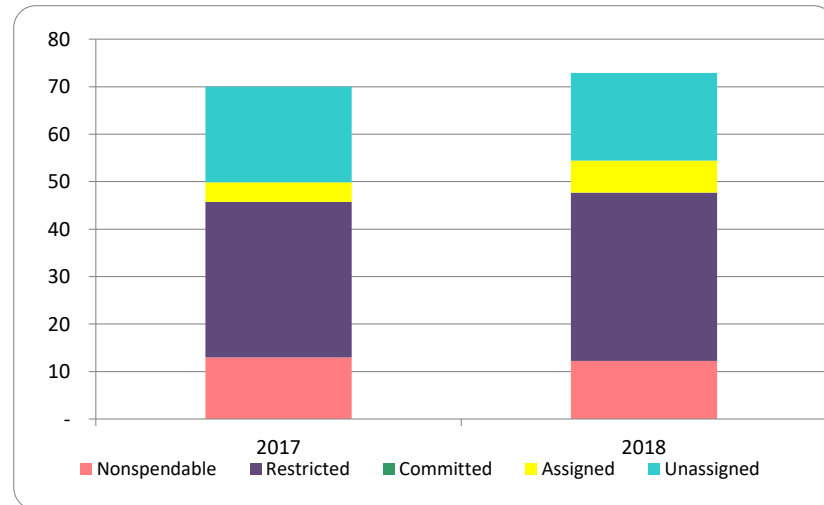
1. How have we managed our governmental fund resources (fund balance)?



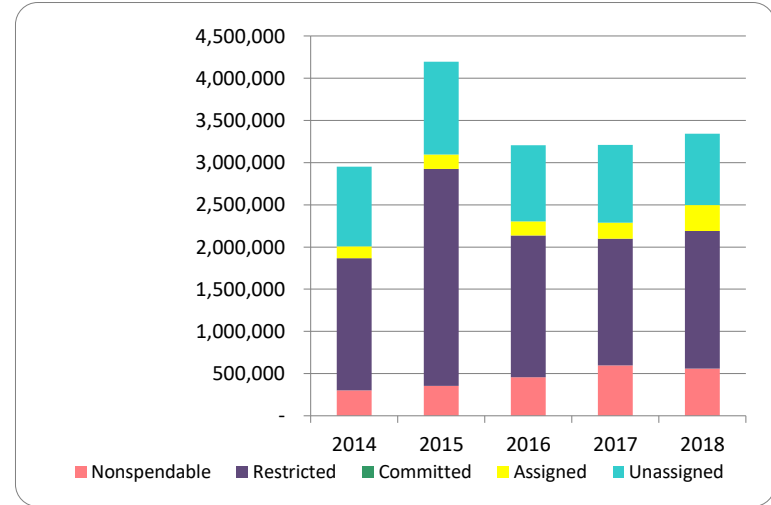
2. Compared to the prior year

	2017	2018	% change
Revenue	18,596,873	19,403,397	4.34%
Expenditures	18,594,322	19,266,813	3.62%
Surplus (shortfall)	2,551	136,584	5254.14%
Fund balance, by component:			
Nonspendable	595,618	560,883	-5.83%
Restricted	1,503,500	1,628,179	8.29%
Committed	-	-	N/A
Assigned	188,623	309,616	64.15%
Unassigned	923,106	845,864	-8.37%
total fund balance	3,210,847	3,344,542	4.16%

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



4. Historical trends of individual components

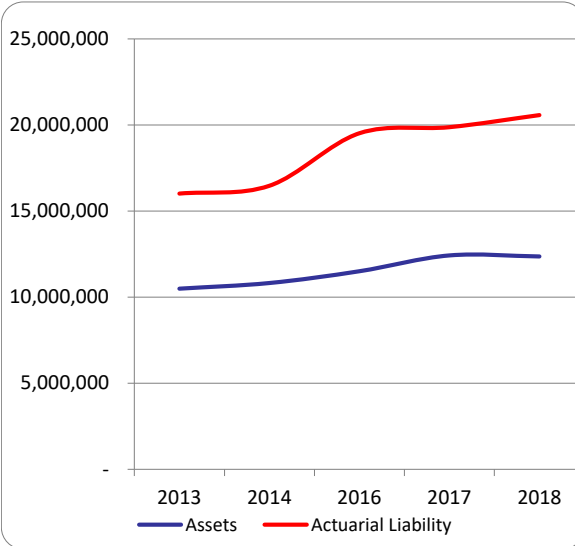


Commentary:

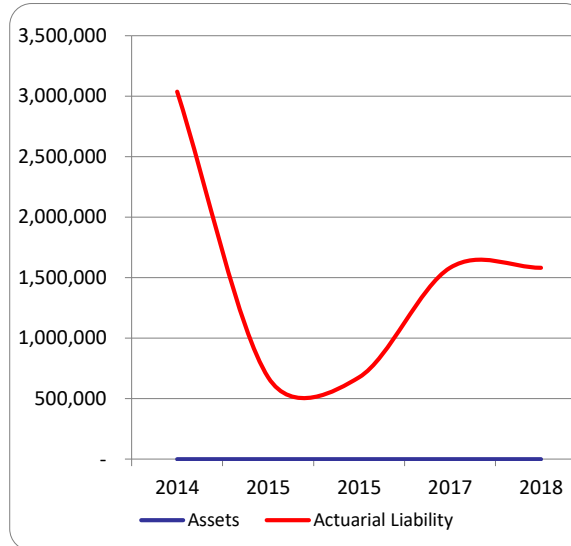
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OTHER LONG TERM OBLIGATIONS

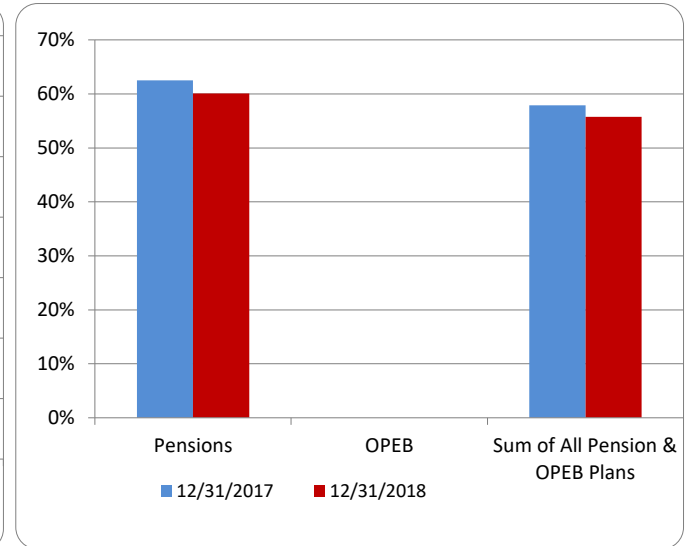
1. Pension funding status



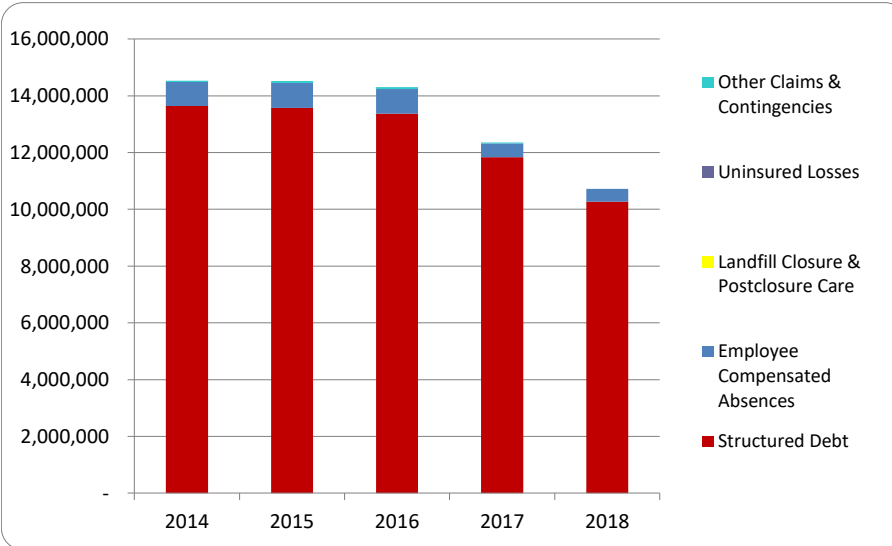
2. Retiree Health care funding status



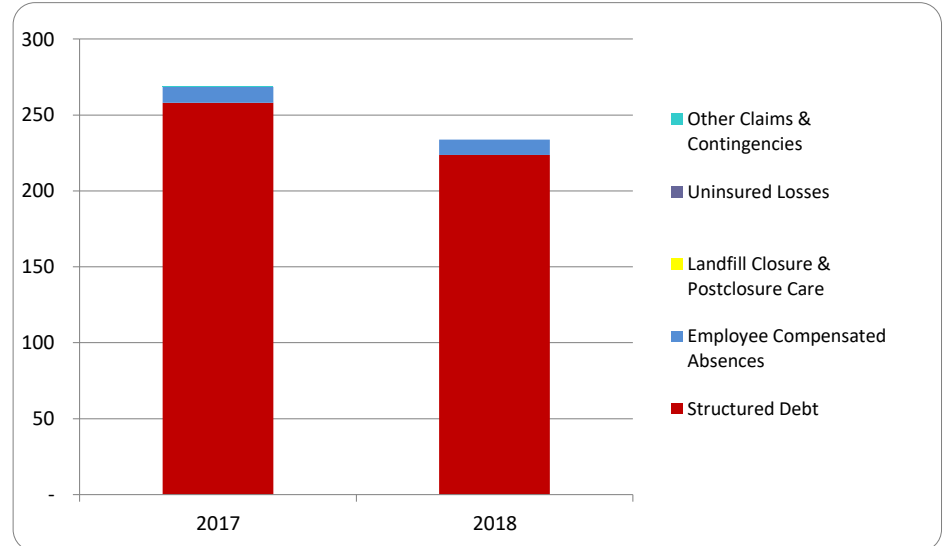
3. Percent funded - compared to the prior year



4. Long Term Debt obligations:



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



Commentary: