

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

Local Unit Name: Hillsdale County
 Local Unit Code: 30-0000

	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>Per capita information</u>	
						<u>2019</u>	<u>2020</u>
Statement of Revenues & Expenditures - All governmental funds							
Revenues							
Taxes	8,479,079	8,612,862	8,723,480	9,817,780	10,962,593	215	240
Licenses & Permits	48,154	50,476	48,918	61,168	147,073	1	3
Federal Government	404,396	651,032	587,002	533,193	1,516,778	12	33
State Government	1,924,445	1,928,235	2,011,709	2,129,539	2,442,864	47	54
Local Contributions	404,154	152,323	175,068	157,061	250,990	3	6
Charges for Services	2,265,193	2,144,905	2,263,884	2,260,466	2,124,665	50	47
Fines & Forfeitures	395,546	354,005	346,414	278,662	253,309	6	6
Interest & Rents	657,528	531,312	438,681	293,199	377,365	6	8
Other Revenues	5,500,057	4,171,723	4,808,241	3,438,914	4,754,773	75	104
Total Revenues	20,078,552	18,596,873	19,403,397	18,969,982	22,830,410	416	501
Expenditures							
General Government	4,669,772	4,650,277	4,924,271	5,291,765	5,386,280	116	118
Police & Fire	4,108,269	4,214,870	4,425,228	4,583,459	4,260,851	101	93
Other Public Safety	105,628	102,074	99,644	35,117		1	-
Roads						-	-
Other Public Works	24,619	24,361	25,001	25,852	246,380	1	5
Health & Welfare	4,248,222	4,104,208	4,089,792	4,753,183	5,633,840	104	124
Community/Econ. Development					174,007	-	4
Recreation & Culture	61,327	45,724	104,913	59,649	60,052	1	1
Capital Outlay	2,086,923	485,509	535,242	409,640		9	-
Debt Service	1,406,271	1,309,981	1,270,752	1,069,933		23	-
Other Expenditures	4,356,858	3,657,318	3,791,970	2,327,624	5,459,862	51	120
Total Expenditures	21,067,889	18,594,322	19,266,813	18,556,222	21,221,272	407	465
Surplus (Shortfall)	(989,337)	2,551	136,584	413,760	1,609,138	9	35

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

Local Unit Name: Hillsdale County
 Local Unit Code: 30-0000

	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>Per capita information</u>	
						<u>2019</u>	<u>2020</u>
Financial Position - All governmental funds							
Nonspendable	456,894	595,618	560,883	777,595	817,255	17	18
Restricted	1,681,756	1,503,500	1,628,179	2,273,574	3,453,542	50	76
Committed						-	-
Assigned	164,920	188,623	309,616	131,289	237,232	3	5
Unassigned	904,726	923,106	845,864	508,388	871,949	11	19
Total Fund Balance	3,208,296	3,210,847	3,344,542	3,690,846	5,379,978	81	118

Liabilities not counted on a modified-accrual basis

Pensions

Date of actuarial valuation:	<u>12/31/2016</u>	<u>12/31/2017</u>	<u>12/31/2018</u>	<u>12/31/2019</u>	<u>12/31/2020</u>		
Assets	11,501,078	12,420,804	12,359,526	13,994,033	15,619,438		
Actuarial Liability	19,519,750	19,871,180	20,573,425	20,823,279	22,196,265		
Unfunded (Overfunded)	8,018,672	7,450,376	8,213,899	6,829,246	6,576,827	150	144
Percent funded	59%	63%	60%	67%	70%		

OPEB

Date of actuarial valuation:	<u>12/31/2015</u>	<u>12/31/2017</u>	<u>12/31/2018</u>	<u>12/31/2019</u>	<u>12/31/2020</u>		
Assets							
Actuarial Liability	676,764	1,581,723	1,581,723	1,685,183	2,004,225		
Unfunded	676,764	1,581,723	1,581,723	1,685,183	2,004,225	37	44
Percent funded	0%	0%	0%	0%	0%		
Sum of All Pension & OPEB Plans							
Assets	11,501,078	12,420,804	12,359,526	13,994,033	15,619,438		
Actuarial Liability	20,196,514	21,452,903	22,155,148	22,508,462	24,200,490		
Unfunded	8,695,436	9,032,099	9,795,622	8,514,429	8,581,052	187	188
Percent funded	57%	58%	56%	62%	65%		

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

Local Unit Name: Hillsdale County
 Local Unit Code: 30-0000

	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>Per capita information</u>	
						<u>2019</u>	<u>2020</u>
Debt							
Bonds & Contracts Payable	11,708,863	10,541,000	9,680,000	9,170,000	11,381,705		
Capital Leases	53,819	58,725	70,785	75,390	76,232		
Other Contractual Debt	1,604,863	1,241,602	515,001	385,001	970,001		
Structured Debt	13,367,545	11,841,327	10,265,786	9,630,391	12,427,938	211	273
Employee Compensated Absences	868,136	484,388	457,311	474,216	511,237	10	11
Landfill Closure & Postclosure Care	-					-	-
Uninsured Losses	-					-	-
Other Claims & Contingencies	68,313	25,331				-	-
Total Long Term Debt (Excluding Pension & OPEB)	14,303,994	12,351,046	10,723,097	10,104,607	12,939,175	222	284

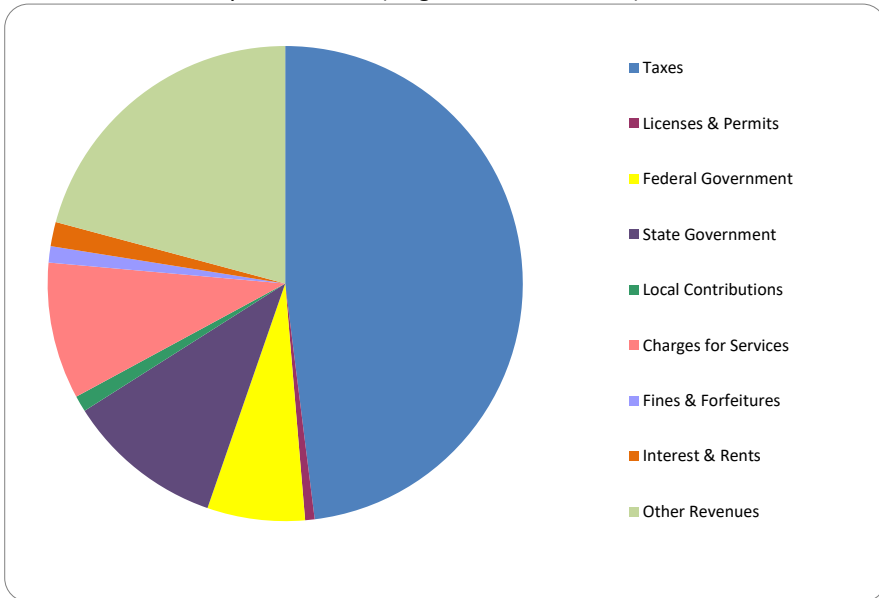
Population Information

	45,774	45,879	45,879	45,606	45,606
--	--------	--------	--------	--------	--------

Contact Information

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

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

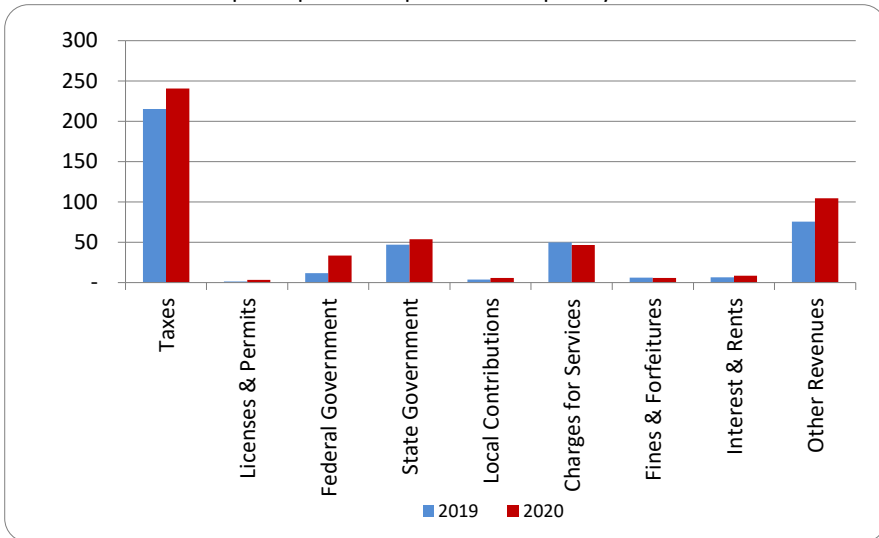


2. Compared to the prior year

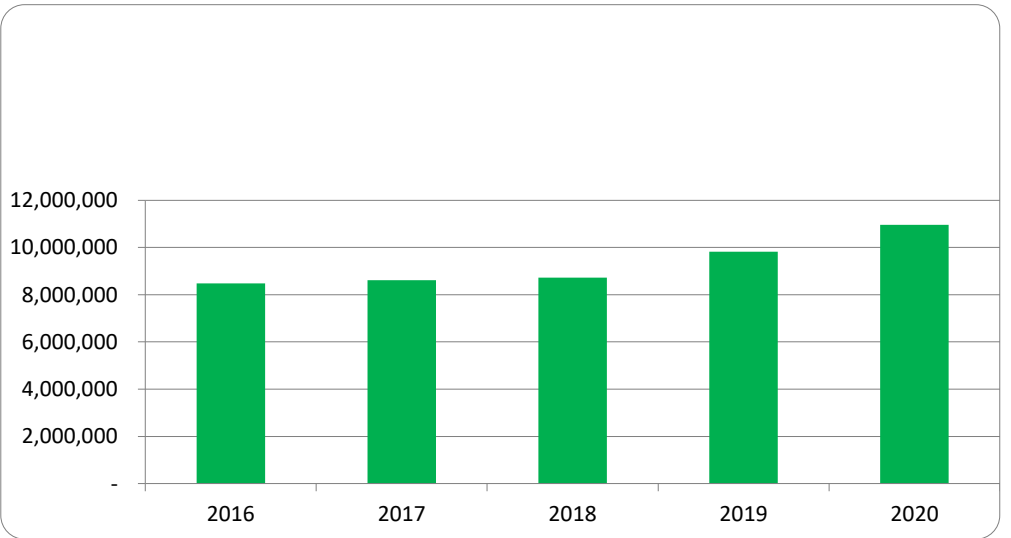
	2019	2020	% change
Taxes	\$ 9,817,780	\$ 10,962,593	11.66%
Licenses & Permits	61,168	147,073	140.44%
Federal Government	533,193	1,516,778	184.47%
State Government	2,129,539	2,442,864	14.71%
Local Contributions	157,061	250,990	59.80%
Charges for Services	2,260,466	2,124,665	-6.01%
Fines & Forfeitures	278,662	253,309	-9.10%
Interest & Rents	293,199	377,365	28.71%
Other Revenues	3,438,914	4,754,773	38.26%
Total Revenues	\$ 18,969,982	\$ 22,830,410	20.35%

Taxes ▼

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



4. Historical trends of individual sources



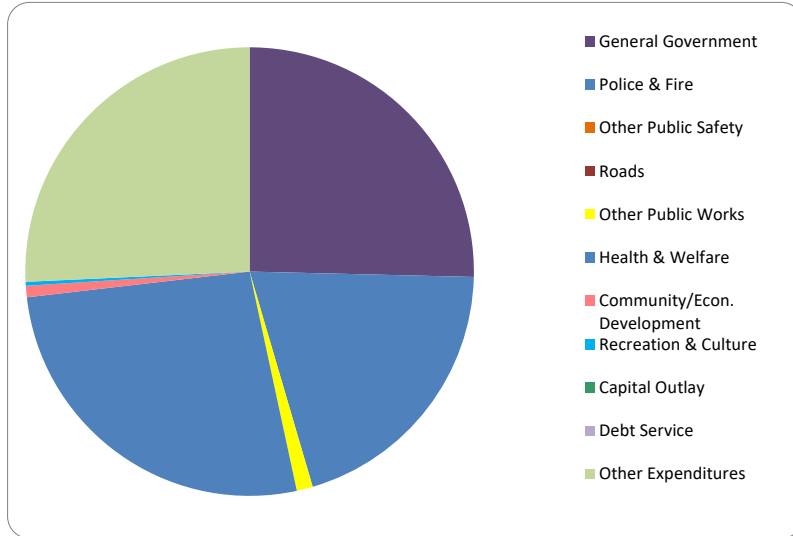
Commentary:

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

CITIZEN'S GUIDE TO LOCAL UNIT FINANCES - Hillsdale County (30-0000)

EXPENDITURES

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

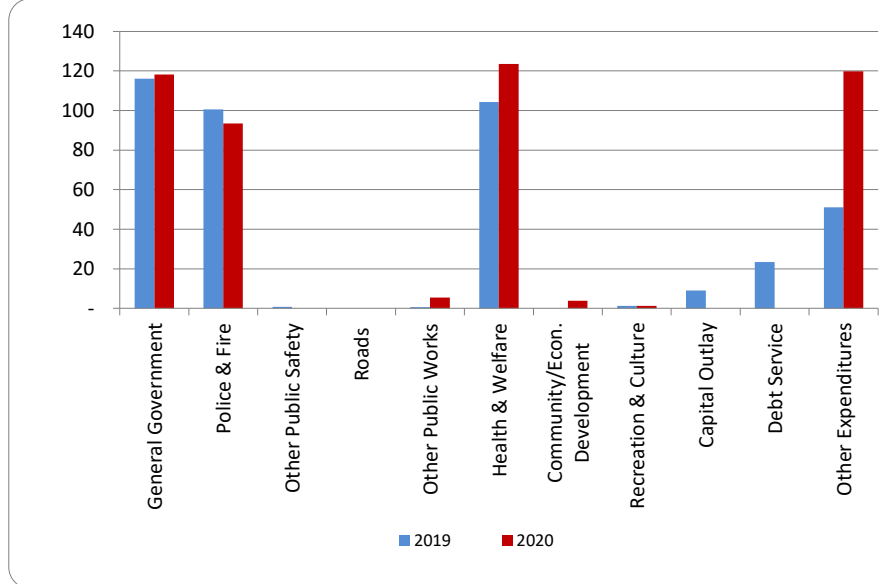


2. Compared to the prior year

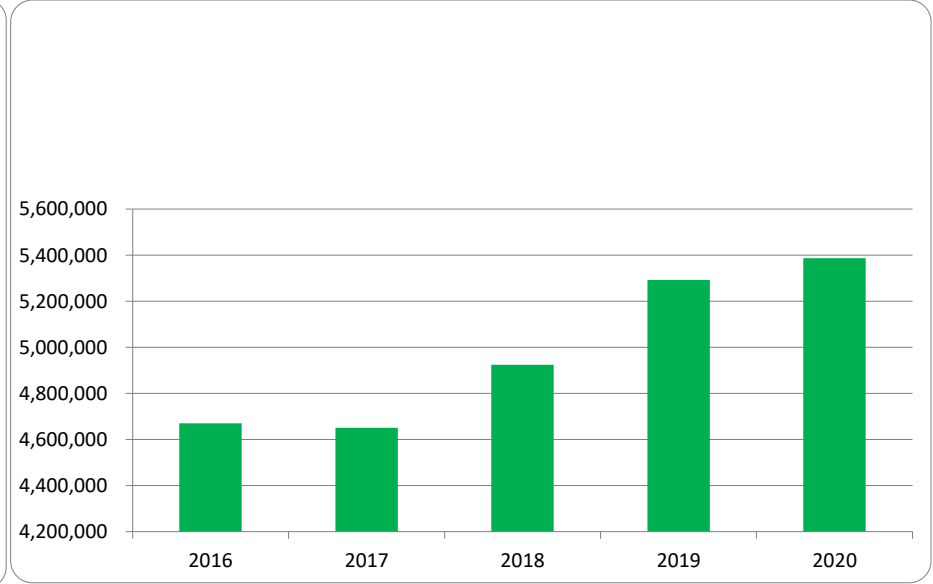
	<u>2019</u>	<u>2020</u>	<u>% change</u>
General Government	\$ 5,291,765	\$ 5,386,280	1.79%
Police & Fire	4,583,459	4,260,851	-7.04%
Other Public Safety	35,117	-	-100.00%
Roads	-	-	N/A
Other Public Works	25,852	246,380	853.04%
Health & Welfare	4,753,183	5,633,840	18.53%
Community/Econ. Development	-	174,007	N/A
Recreation & Culture	59,649	60,052	0.68%
Capital Outlay	409,640	-	-100.00%
Debt Service	1,069,933	-	-100.00%
Other Expenditures	2,327,624	5,459,862	134.57%
Total Expenditures	\$ 18,556,222	\$ 21,221,272	14.36%

General Government ▼

3. Spending per capita - compared to the prior year



4. Historical trends of individual departments:



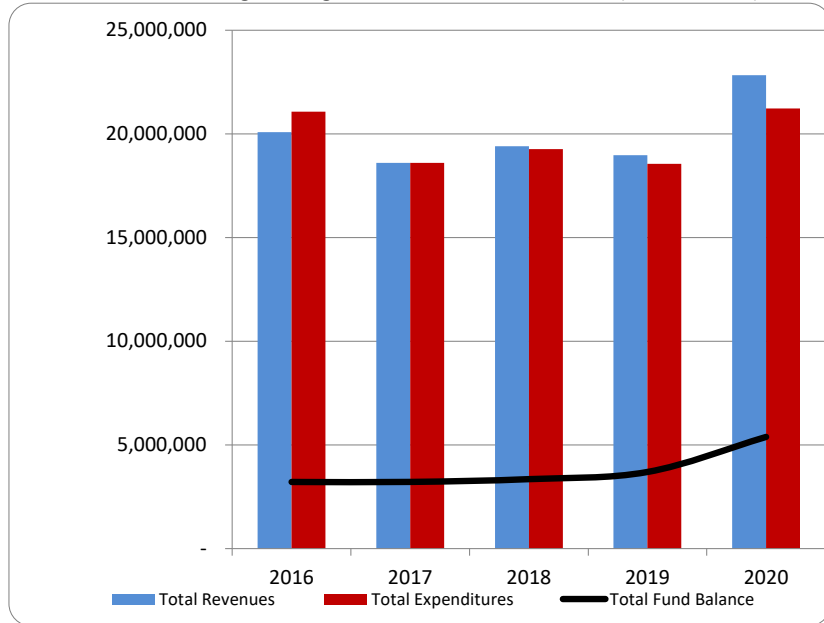
Commentary:

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

CITIZEN'S GUIDE TO LOCAL UNIT FINANCES - Hillsdale County (30-0000)

FINANCIAL POSITION

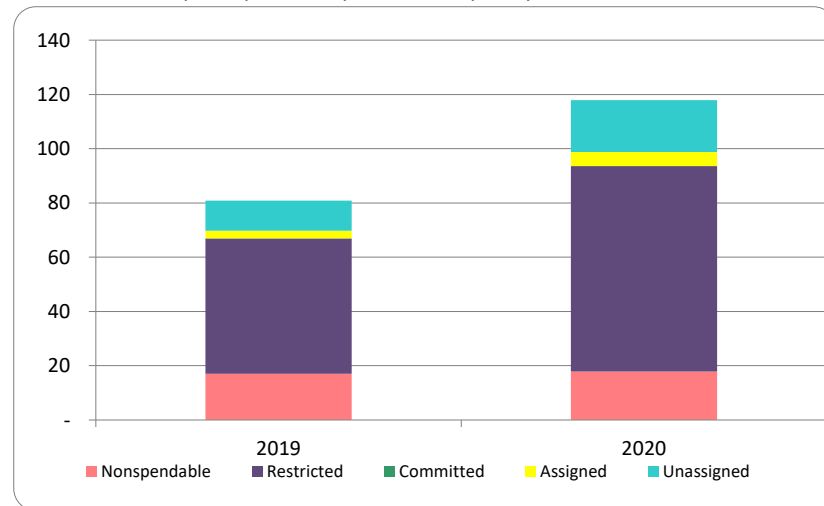
1. How have we managed our governmental fund resources (fund balance)?



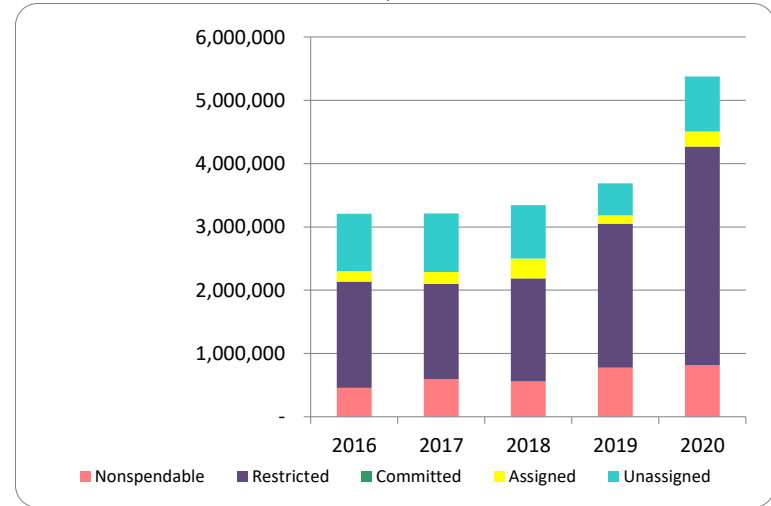
2. Compared to the prior year

	2019	2020	% change
Revenue	18,969,982	22,830,410	20.35%
Expenditures	18,556,222	21,221,272	14.36%
Surplus (shortfall)	413,760	1,609,138	288.91%
Fund balance, by component:			
Nonspendable	777,595	817,255	5.10%
Restricted	2,273,574	3,453,542	51.90%
Committed	-	-	N/A
Assigned	131,289	237,232	80.69%
Unassigned	508,388	871,949	71.51%
total fund balance	3,690,846	5,379,978	45.77%

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



4. Historical trends of individual components



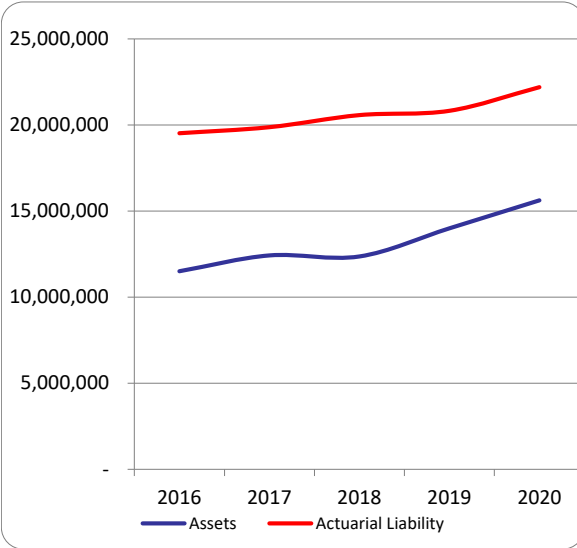
Commentary:

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

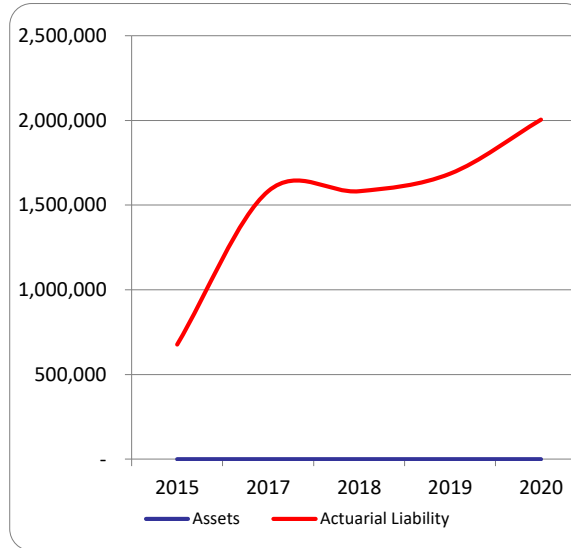
CITIZEN'S GUIDE TO LOCAL UNIT FINANCES - Hillsdale County (30-0000)

OTHER LONG TERM OBLIGATIONS

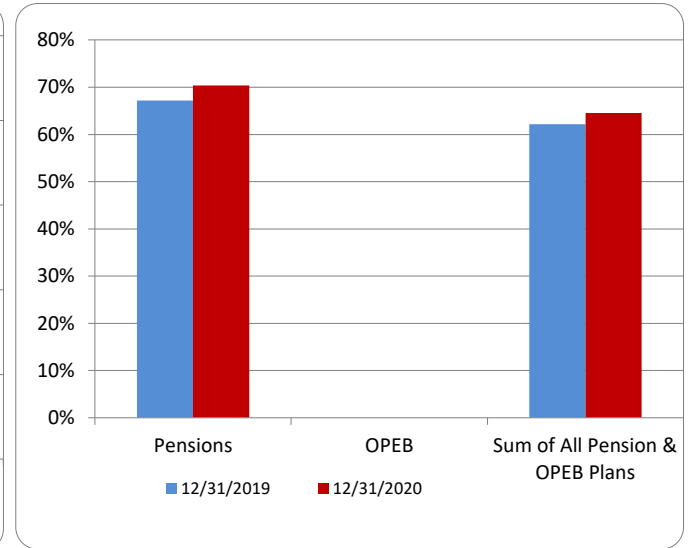
1. Pension funding status



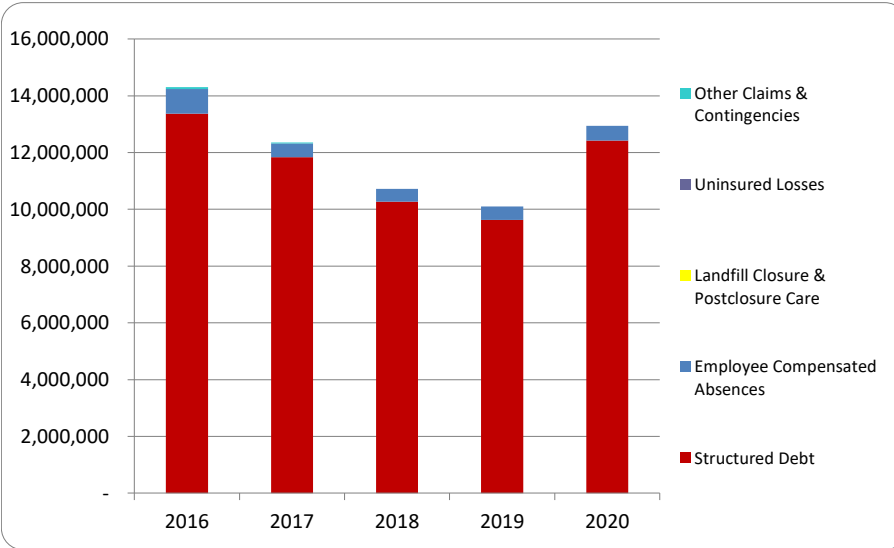
2. Retiree Health care funding status



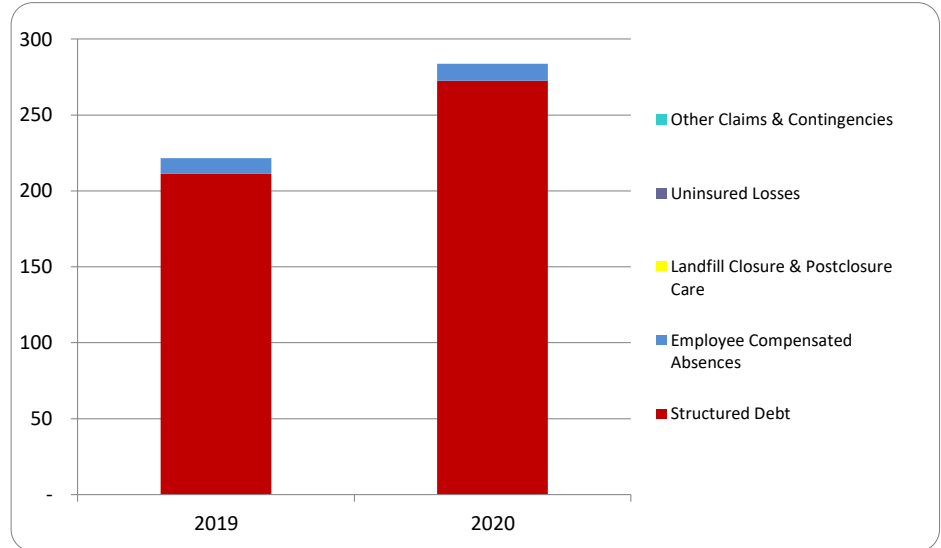
3. Percent funded - compared to the prior year



4. Long Term Debt obligations:



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



Commentary: