

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

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

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>Per capita information</u>	
						<u>2018</u>	<u>2019</u>
<b>Statement of Revenues &amp; Expenditures - All governmental funds</b>							
<b>Revenues</b>							
Taxes	8,404,813	8,479,079	8,612,862	8,723,480	9,817,780	190	215
Licenses & Permits	68,345	48,154	50,476	48,918	61,168	1	1
Federal Government	409,688	404,396	651,032	587,002	533,193	13	12
State Government	1,917,177	1,924,445	1,928,235	2,011,709	2,129,539	44	47
Local Contributions	402,808	404,154	152,323	175,068	157,061	4	3
Charges for Services	1,990,493	2,265,193	2,144,905	2,263,884	2,260,466	49	50
Fines & Forfeitures	446,785	395,546	354,005	346,414	278,662	8	6
Interest & Rents	1,727,424	657,528	531,312	438,681	293,199	10	6
Other Revenues	4,743,260	5,500,057	4,171,723	4,808,241	3,438,914	105	75
Total Revenues	20,110,793	20,078,552	18,596,873	19,403,397	18,969,982	423	416
<b>Expenditures</b>							
General Government	4,512,624	4,669,772	4,650,277	4,924,271	5,291,765	107	116
Police & Fire	4,042,490	4,108,269	4,214,870	4,425,228	4,583,459	96	101
Other Public Safety	119,099	105,628	102,074	99,644	35,117	2	1
Roads	-	-	-	-	-	-	-
Other Public Works	24,118	24,619	24,361	25,001	25,852	1	1
Health & Welfare	3,963,265	4,248,222	4,104,208	4,089,792	4,753,183	89	104
Community/Econ. Development	-	-	-	-	-	-	-
Recreation & Culture	59,291	61,327	45,724	104,913	59,649	2	1
Capital Outlay	769,126	2,086,923	485,509	535,242	409,640	12	9
Debt Service	2,370,057	1,406,271	1,309,981	1,270,752	1,069,933	28	23
Other Expenditures	3,004,959	4,356,858	3,657,318	3,791,970	2,327,624	83	51
Total Expenditures	18,865,029	21,067,889	18,594,322	19,266,813	18,556,222	420	407
Surplus (Shortfall)	1,245,764	(989,337)	2,551	136,584	413,760	3	9

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						<u>2018</u>	<u>2019</u>
<b><u>Financial Position - All governmental funds</u></b>							
Nonspendable	354,773	456,894	595,618	560,883	777,595	12	17
Restricted	2,571,787	1,681,756	1,503,500	1,628,179	2,273,574	35	50
Committed	-	-	-	-	-	-	-
Assigned	170,382	164,920	188,623	309,616	131,289	7	3
Unassigned	1,100,691	904,726	923,106	845,864	508,388	18	11
Total Fund Balance	4,197,633	3,208,296	3,210,847	3,344,542	3,690,846	73	81

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

**Pensions**

Date of actuarial valuation:	<u>12/31/2014</u>	<u>12/31/2016</u>	<u>12/31/2017</u>	<u>12/31/2018</u>	<u>12/31/2019</u>		
Assets	10,817,021	11,501,078	12,420,804	12,359,526	13,994,033		
Actuarial Liability	16,466,742	19,519,750	19,871,180	20,573,425	20,823,279		
Unfunded (Overfunded)	5,649,721	8,018,672	7,450,376	8,213,899	6,829,246	180	150
Percent funded	66%	59%	63%	60%	67%		

**OPEB**

Date of actuarial valuation:	<u>12/31/2015</u>	<u>12/31/2015</u>	<u>12/31/2017</u>	<u>12/31/2018</u>	<u>12/31/2019</u>		
Assets	-	-	-	-	-		
Actuarial Liability	676,764	676,764	1,581,723	1,581,723	1,685,183		
Unfunded	676,764	676,764	1,581,723	1,581,723	1,685,183	35	37
Percent funded	0%	0%	0%	0%	0%		
Sum of All Pension & OPEB Plans							
Assets	10,817,021	11,501,078	12,420,804	12,359,526	13,994,033		
Actuarial Liability	17,143,506	20,196,514	21,452,903	22,155,148	22,508,462		
Unfunded	6,326,485	8,695,436	9,032,099	9,795,622	8,514,429	215	187
Percent funded	63%	57%	58%	56%	62%		

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						<u>2018</u>	<u>2019</u>
<b>Debt</b>							
Bonds & Contracts Payable	12,588,726	11,708,863	10,541,000	9,680,000	9,170,000		
Capital Leases	53,839	53,819	58,725	70,785	75,390		
Other Contractual Debt	924,547	1,604,863	1,241,602	515,001	385,001		
Structured Debt	13,567,112	13,367,545	11,841,327	10,265,786	9,630,391	225	211
Employee Compensated Absences	880,576	868,136	484,388	457,311	474,216	10	10
Landfill Closure & Postclosure Care	-					-	-
Uninsured Losses	-					-	-
Other Claims & Contingencies	69,840	68,313	25,331			-	-
Total Long Term Debt (Excluding Pension & OPEB)	14,517,528	14,303,994	12,351,046	10,723,097	10,104,607	235	222

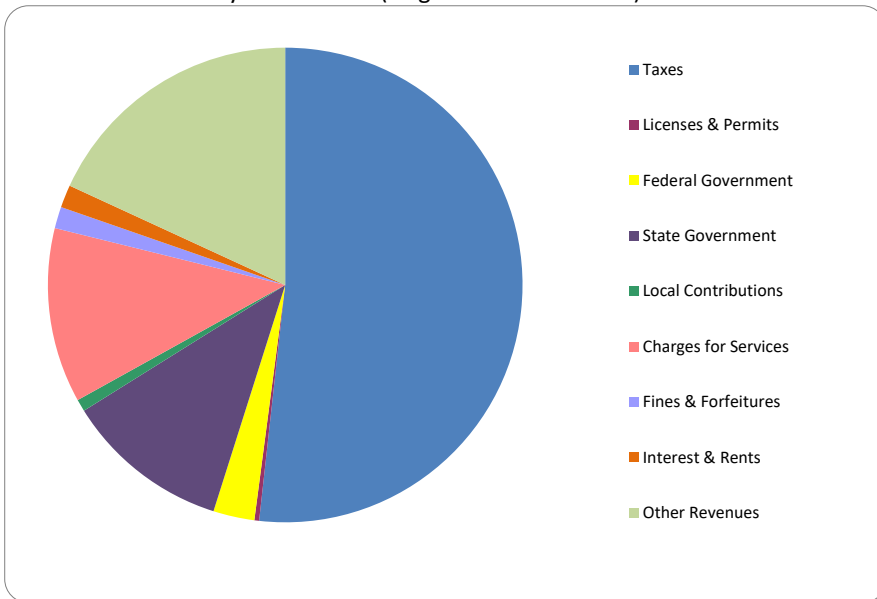
**Population Information**

2015	45,941	45,774	45,879	45,879	45,606
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**Contact Information**

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

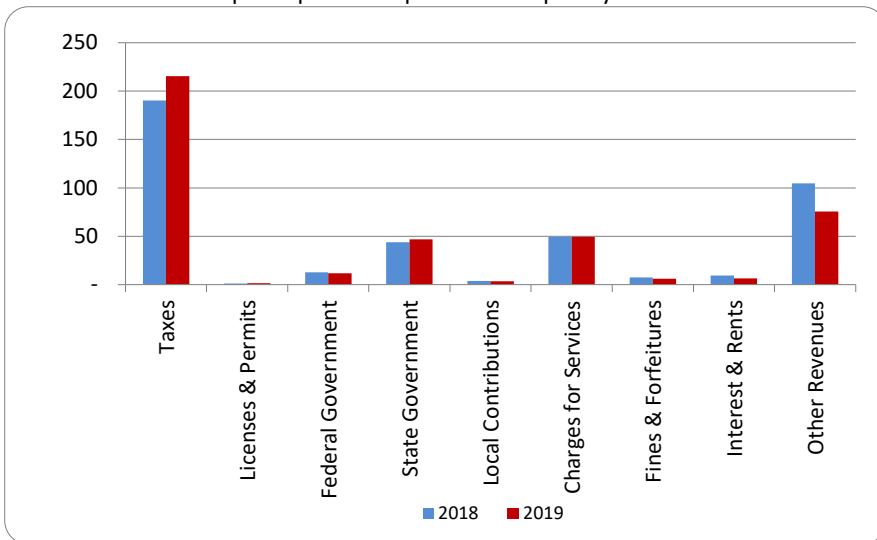
1. Where our money comes from (all governmental funds)



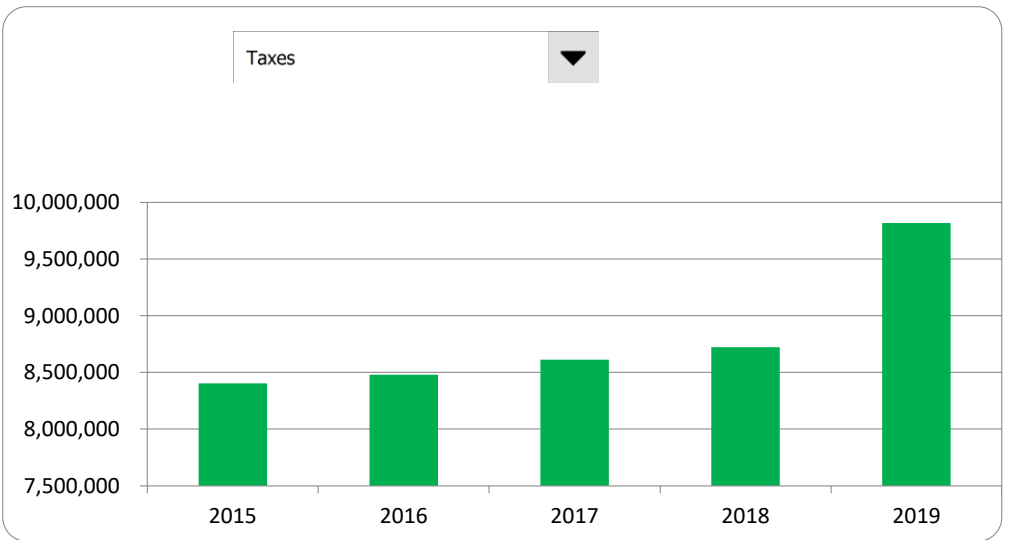
2. Compared to the prior year

	2018	2019	% change
Taxes	\$ 8,723,480	\$ 9,817,780	12.54%
Licenses & Permits	48,918	61,168	25.04%
Federal Government	587,002	533,193	-9.17%
State Government	2,011,709	2,129,539	5.86%
Local Contributions	175,068	157,061	-10.29%
Charges for Services	2,263,884	2,260,466	-0.15%
Fines & Forfeitures	346,414	278,662	-19.56%
Interest & Rents	438,681	293,199	-33.16%
Other Revenues	4,808,241	3,438,914	-28.48%
<b>Total Revenues</b>	<b>\$ 19,403,397</b>	<b>\$ 18,969,982</b>	<b>-2.23%</b>

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



4. Historical trends of individual sources



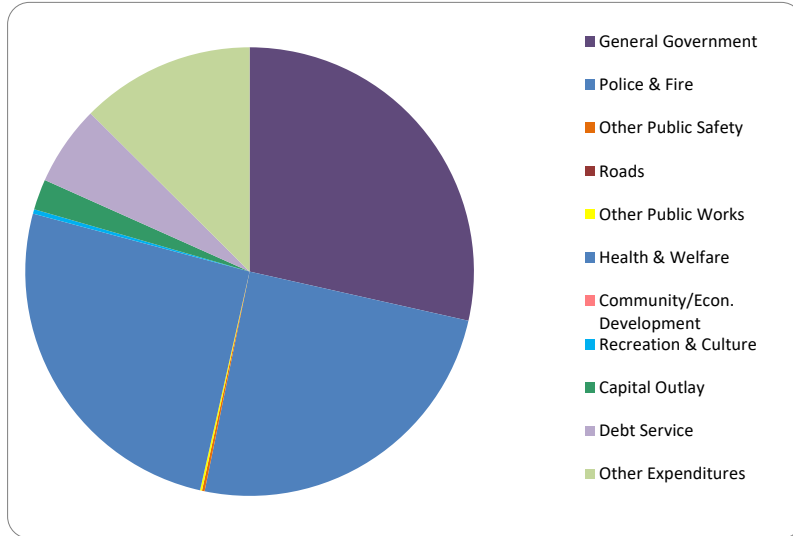
Commentary:

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

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

**EXPENDITURES**

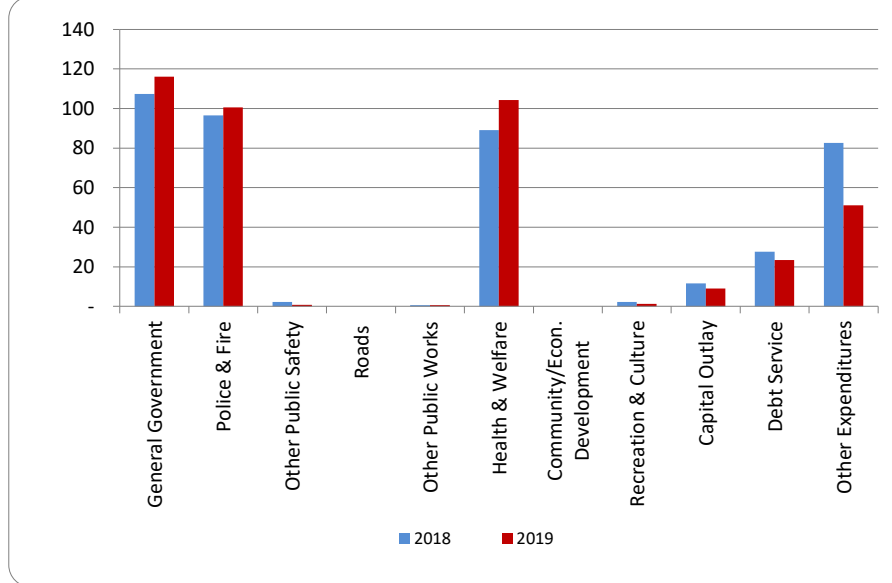
**1. Where we spend our money (all governmental funds)**



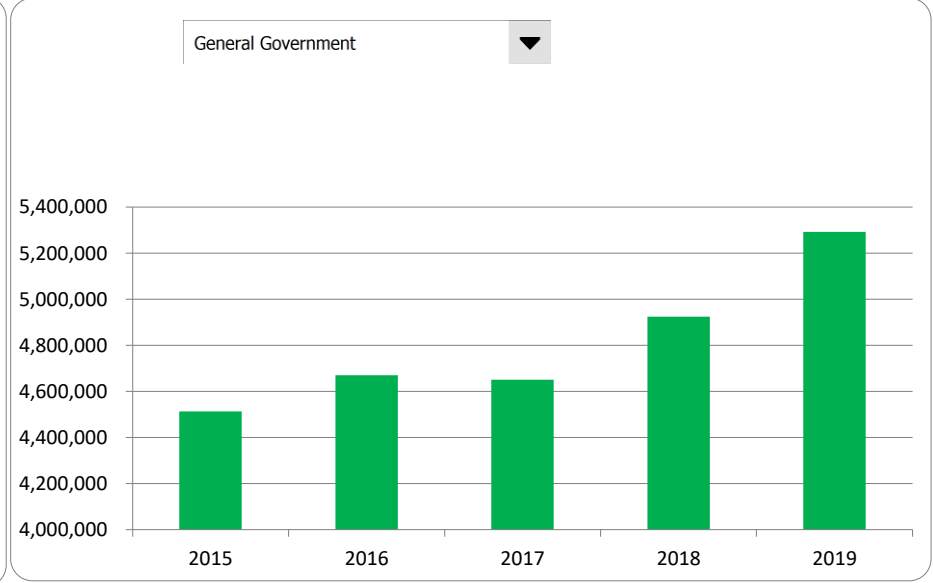
**2. Compared to the prior year**

	<u>2018</u>	<u>2019</u>	<u>% change</u>
General Government	\$ 4,924,271	\$ 5,291,765	7.46%
Police & Fire	4,425,228	4,583,459	3.58%
Other Public Safety	99,644	35,117	-64.76%
Roads	-	-	N/A
Other Public Works	25,001	25,852	3.40%
Health & Welfare	4,089,792	4,753,183	16.22%
Community/Econ. Development	-	-	N/A
Recreation & Culture	104,913	59,649	-43.14%
Capital Outlay	535,242	409,640	-23.47%
Debt Service	1,270,752	1,069,933	-15.80%
Other Expenditures	3,791,970	2,327,624	-38.62%
<b>Total Expenditures</b>	<b>\$ 19,266,813</b>	<b>\$ 18,556,222</b>	<b>-3.69%</b>

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



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



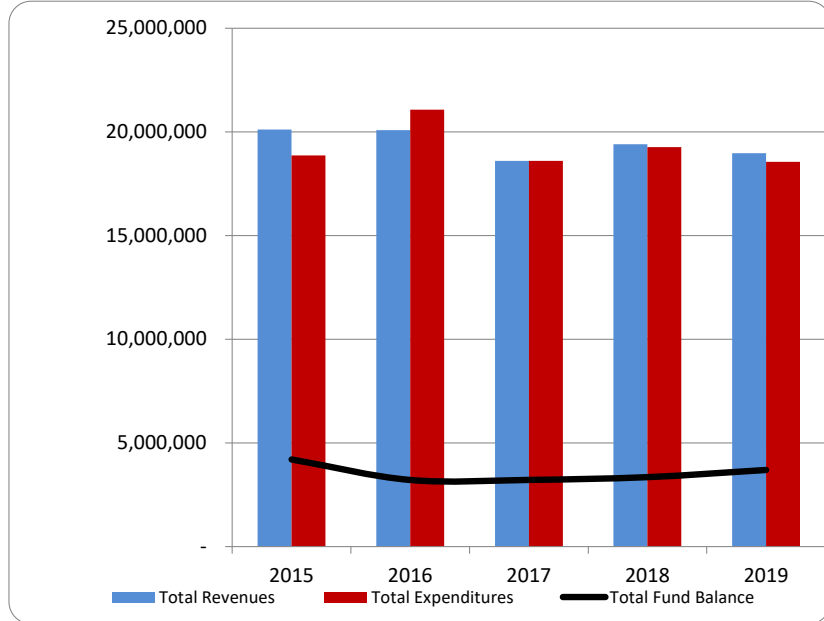
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**CITIZEN'S GUIDE TO LOCAL UNIT FINANCES - Hillsdale County (30-0000)**

**FINANCIAL POSITION**

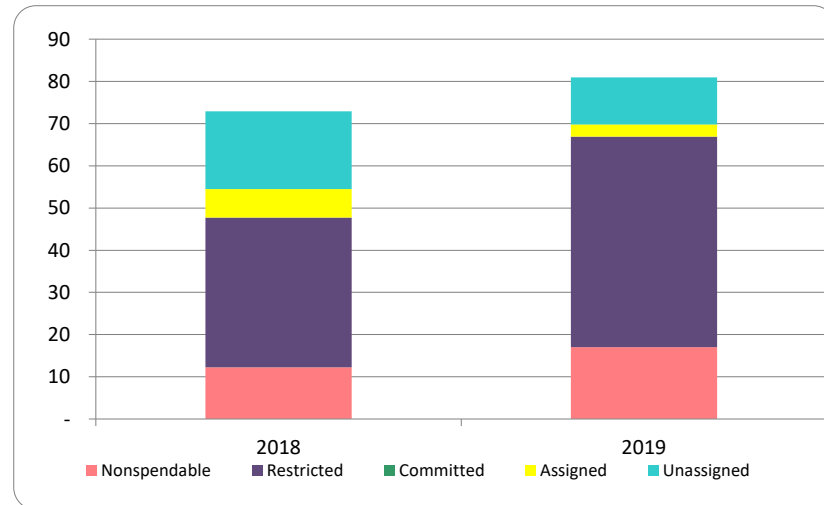
1. How have we managed our governmental fund resources (fund balance)?



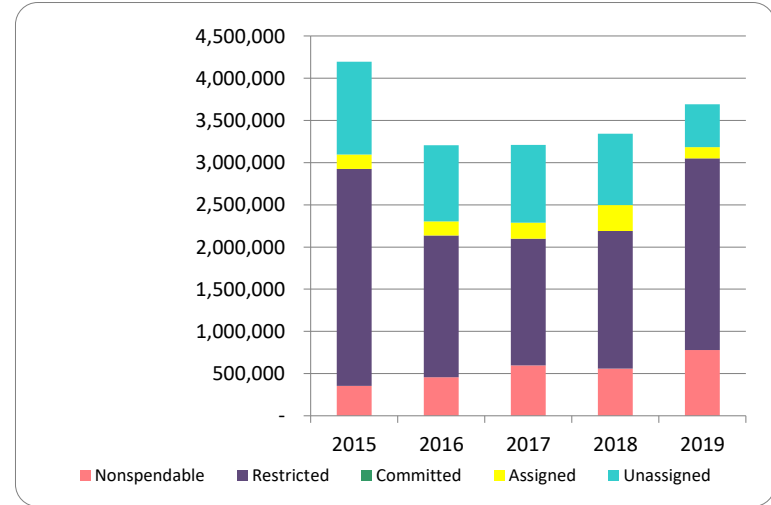
2. Compared to the prior year

	2018	2019	% change
Revenue	19,403,397	18,969,982	-2.23%
Expenditures	19,266,813	18,556,222	-3.69%
Surplus (shortfall)	136,584	413,760	202.93%
Fund balance, by component:			
Nonspendable	560,883	777,595	38.64%
Restricted	1,628,179	2,273,574	39.64%
Committed	-	-	N/A
Assigned	309,616	131,289	-57.60%
Unassigned	845,864	508,388	-39.90%
total fund balance	3,344,542	3,690,846	10.35%

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



4. Historical trends of individual components



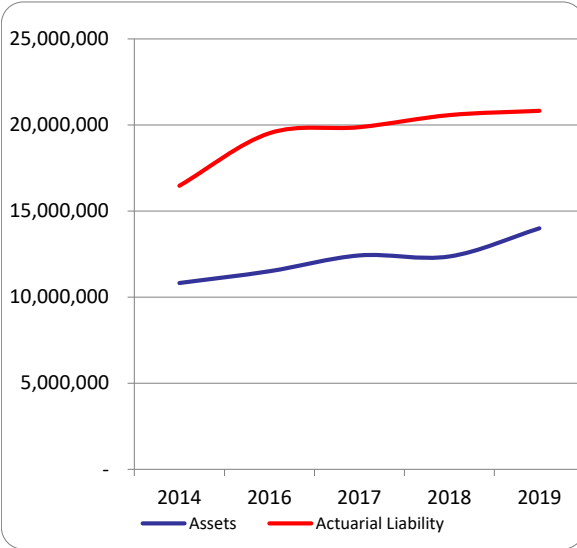
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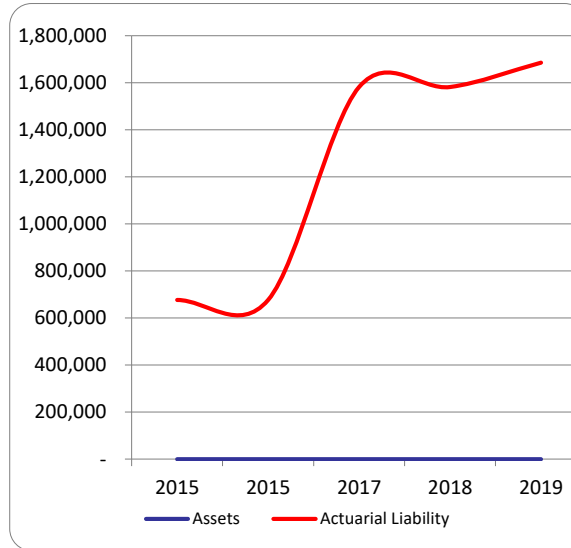
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**OTHER LONG TERM OBLIGATIONS**

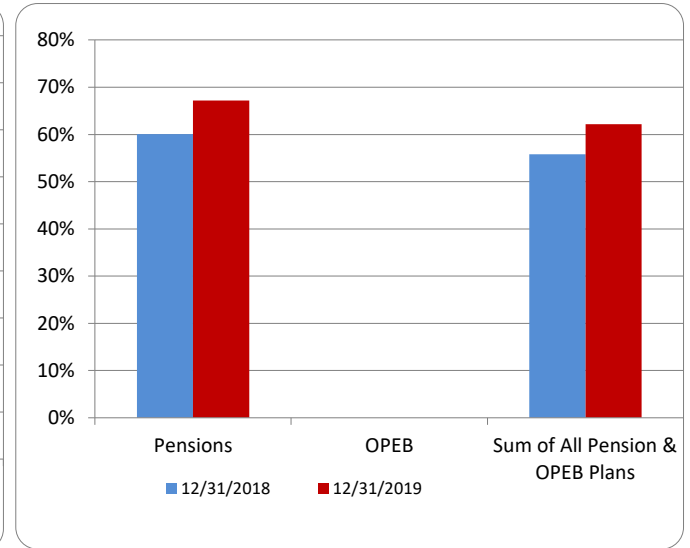
1. Pension funding status



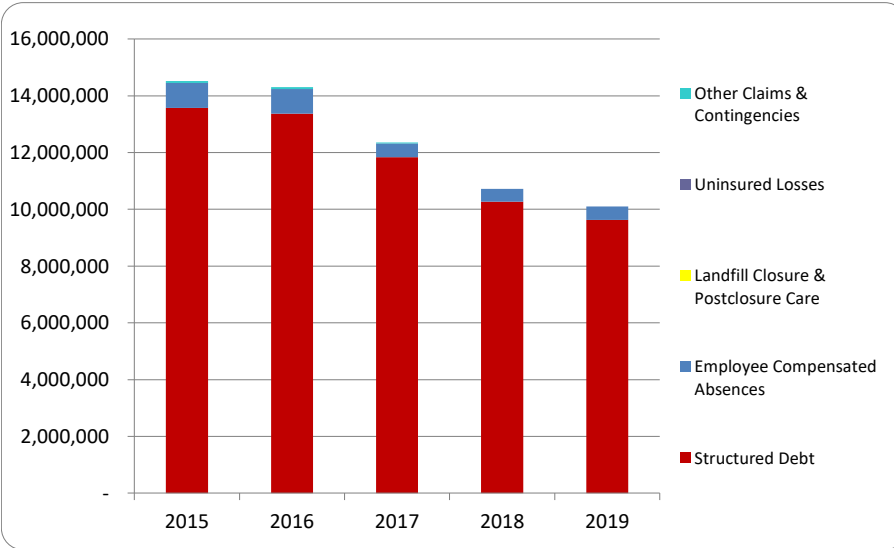
2. Retiree Health care funding status



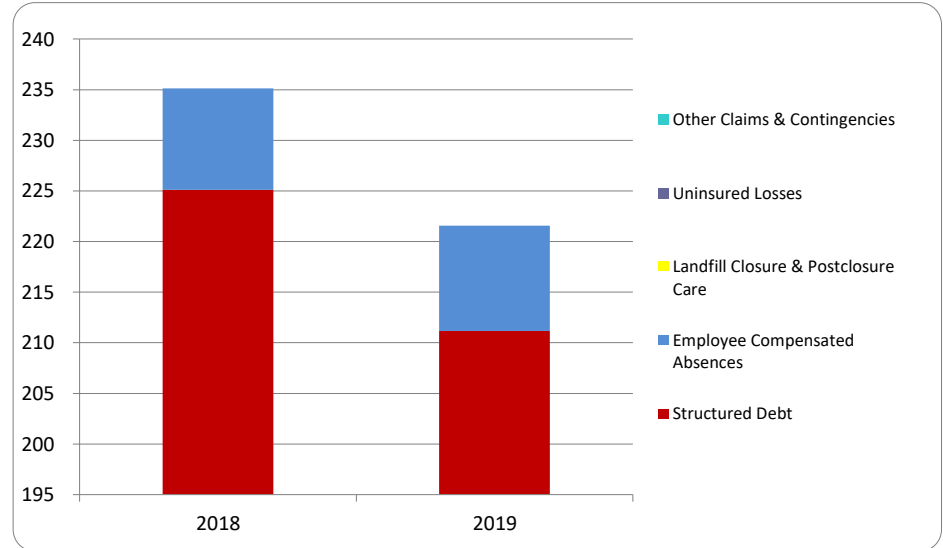
3. Percent funded - compared to the prior year



4. Long Term Debt obligations:



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



Commentary: