

## INSTRUCTIONS FOR THE CITIZEN'S GUIDE SPREADSHEET

**Note: The years on a local unit's Citizen's Guide will be different than the years on the local unit's Projected Budget Report.**

The spreadsheet is organized by tabs. The first tab to the right of the "Instructions" tab is titled "Data Input" and is the tab where the majority of the information will be entered. Each tab has a Commentary box where supplemental information can be added. The next four tabs contain the Citizen's Guide and is organized as follows:

1. Revenues
2. Expenditures
3. Position
4. 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:

1. Rows 2 and 3 enter your Local Unit Name and Local Unit Code in the yellow highlighted boxes.
2. Rows 8 through 33 present the revenues and expenditures from all governmental funds.
  - a. These rows should include the General Fund plus all special revenue, debt service, capital project, and permanent funds (if you are using the F-65 forms, this is the sum of columns (a) and (b)).
  - 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" tab. This will remove them from the graphs so that the graphical presentation will be easier for the citizen to understand.
3. Rows 34 through 41 present the financial position (fund balance) as of the balance sheet date.
  - a. These rows should include the General Fund plus all special revenue, debt service, capital project, and permanent funds (if you are using the F-65 forms, this is the sum of columns (a) and (b)).
  - b. If you have any financial position (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" tab. 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.
4. Rows 44 through 61 present the liabilities not counted on a modified-accrual basis. This represents the funded status of all "defined benefit" employee benefit plans (pension plans, retiree health care, or any other post-employment benefit (OPEB) plans).
  - a. **If you do not have any unfunded pensions or unfunded OPEB, please note that in the Commentary box on the "Obligations" tab.**
  - b. Information for this section should be in the footnote disclosures of your annual financial statements; it is also available in your actuarial valuations.
  - c. Many local units do not have annual information related to the actuarial accrued liability (AAL) for retiree health care plans. For those communities, we recommend estimating 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 estimate to \$6 million for 2008 and \$7 million for 2009.
5. Rows 64 through 73 present the debt information. This represents all governmental liabilities not already reported in the funds themselves.
  - a. **If you do not have any debt, please note that in the Commentary box on the "Obligations" tab.**
  - b. Information for this section generally can be found in the footnote disclosures of your financial statements.
6. Row 75 presents population information. This section is presented so that you can compute measures on a per-capita basis, and will make it easier for 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.
7. Rows 78 and 79 enter the "Contact Information" in the yellow highlighted boxes.
8. Rows 85 through 89 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 "Revenues" and "Expenditures" tabs, box 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).

**Before publishing the Citizen's Guide to your website, we highly recommend you "Hide" the "Data Input" tab and the "Instructions" tab so that this document will be user-friendly. To hide a tab (or row), right click on the tab (or row) and select "Hide".**

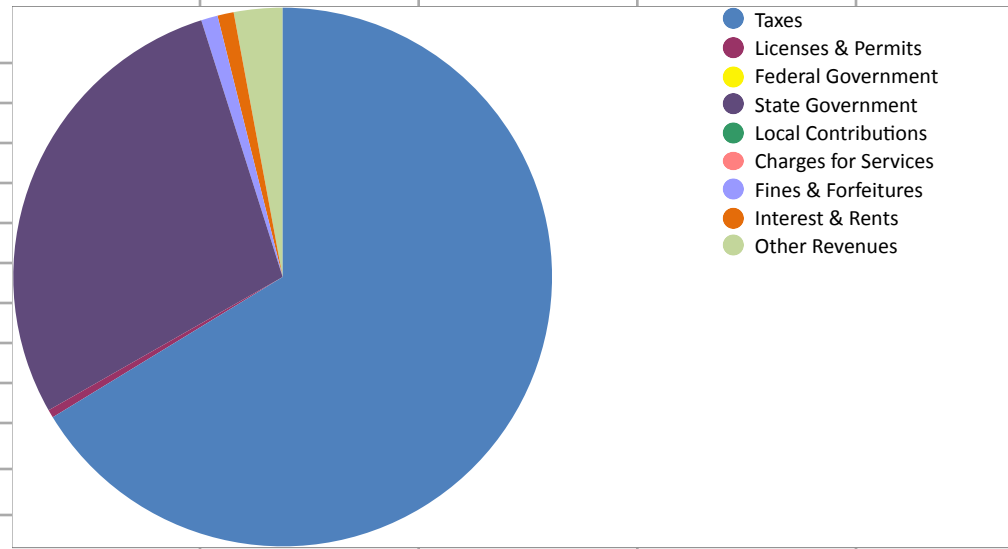
Make sure when you print or save this document to a PDF, you use the "Print Entire Workbook" option. Then the entire Citizen's Guide will be in one document.

DATA INPUT PAGE FOR CITIZEN'S GUIDE TO LOCAL UNIT FINANCES								
Local Unit Name:		Village of Hesperia						
Local Unit Code:		64-3010						
						Per capita information		
		<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2014</u>	<u>2015</u>
<b>Statement of Revenues &amp; Expenditures - All governmental funds</b>								
<b>Revenues</b>								
	Taxes	248,867	232,289	230,037	225,700	223,407	239	237
	Licenses & Permits		30	1,783	2,080	1,624	2	2
	Federal Government	353,535					- 0	- 0
	State Government	182,573	174,667	171,717	186,103	95,551	197	101
	Local Contributions						- 0	- 0
	Charges for Services	4,458	23,114	3,996	3,996		4	- 0
	Fines & Forfeitures		881	427	443	3,357	0	4
	Interest & Rents	14,788	737	39,330	24,628	3,284	26	3
	Other Revenues	44,169	26,608	25,914	4,276	9,835	5	10
	<b>Total Revenues</b>	<b>848,390</b>	<b>458,326</b>	<b>473,204</b>	<b>447,226</b>	<b>337,058</b>	<b>474</b>	<b>357</b>
<b>Expenditures</b>								
	General Government	100,969	89,549	83,774	86,682	74,518	92	79
	Police & Fire	119,886	130,552	121,409	113,643	115,146	121	122
	Other Public Safety						- 0	- 0
	Public Works & Infrastructure					17,068		
	Roads		27,373	40,946	24,329		26	- 0
	Other Public Works	341,414	90,131	52,915	63,082	33,227	67	35
	Health & Welfare						- 0	- 0
	Community/Econ. Development						- 0	- 0
	Recreation & Culture	62,266	23,918	21,072	20,735	24,678	22	26
	Capital Outlay	53,007	24,545		77,758	41,122	82	44
	Debt Service	21,441	10,875	10,510	16,128	8,997	17	10
	Other Expenditures	13,695		14,903	2,995		3	- 0
	<b>Total Expenditures</b>	<b>712,678</b>	<b>396,943</b>	<b>345,529</b>	<b>405,352</b>	<b>314,756</b>	<b>430</b>	<b>334</b>
	Surplus (Shortfall)	135,712	61,383	127,675	41,874	22,302	44	24
<b>Financial Position - All governmental funds</b>								
	Nonspendable						- 0	- 0
	Restricted					199,382	- 0	211
	Committed		88,461				- 0	- 0
	Assigned			118,474	150,872		160	- 0
	Unassigned	191,032		261,618	312,886	348,990	332	370
	<b>Total Fund Balance</b>	<b>191,032</b>	<b>88,461</b>	<b>380,092</b>	<b>463,758</b>	<b>548,372</b>	<b>492</b>	<b>582</b>
<b>Liabilities not counted on a modified-accrual basis</b>								
<b>Pensions</b>								
	Date of actuarial valuation:	12/31/14						
	Assets	57,807						
	Actuarial Liability	52,195						
	Unfunded (Overfunded)	- 0	- 0	- 0	- 0	(5,612)	- 0	(6)
	Percent funded	0%						
<b>OPEB</b>								
	Date of actuarial valuation:							
	Assets							
	Actuarial Liability							
	Unfunded	- 0	- 0	- 0	- 0	- 0	- 0	- 0
	Percent funded							
<b>Sum of All Pension &amp; OPEB Plans</b>								
	Assets	- 0	- 0	- 0	- 0	57,807		
	Actuarial Liability	- 0	- 0	- 0	- 0	52,195		
	Unfunded	- 0	- 0	- 0	- 0	(5,612)	- 0	(6)
	Percent funded	111%						
<b>Debt</b>								
	Bonds & Contracts Payable	1,151,175						
	Capital Leases	15,525						
	Other Contractual Debt							
	Structured Debt	- 0	- 0	- 0	- 0	1,166,700	- 0	1,237
	Employee Compensated Absences							
	Landfill Closure & Postclosure Care							
	Uninsured Losses							
	Other Claims & Contingencies							
	<b>Total Long Term Debt (Excluding Pension &amp; OPEB)</b>	<b>- 0</b>	<b>- 0</b>	<b>- 0</b>	<b>- 0</b>	<b>1,166,700</b>	<b>- 0</b>	<b>1,237</b>
<b>Population Information</b>								
		943						
<b>Contact Information</b>								
	Contact Name:	Peggy Miller						
	Contact Phone Number:	231-854-6205						
<b>Graph data</b>								
Revenue:	1	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>		
	Taxes	248,867	232,289	230,037	225,700	223,407		
Expenditur	1							
	General Government	100,969	89,549	83,774	86,682	74,518		

CITIZEN'S GUIDE TO LOCAL UNIT FINANCES - Village of Hesperia (64-3010)

REVENUES

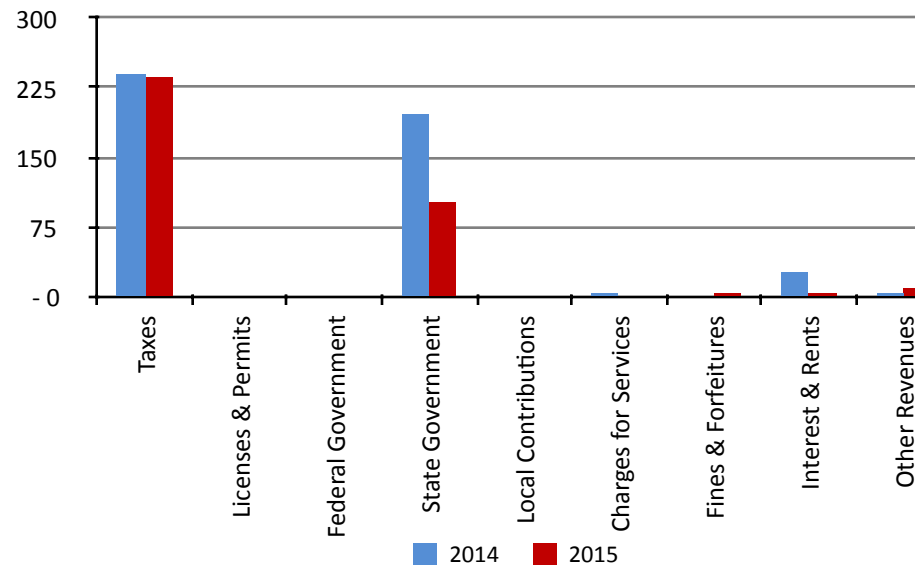
1. Where our money comes from (all governmental funds)



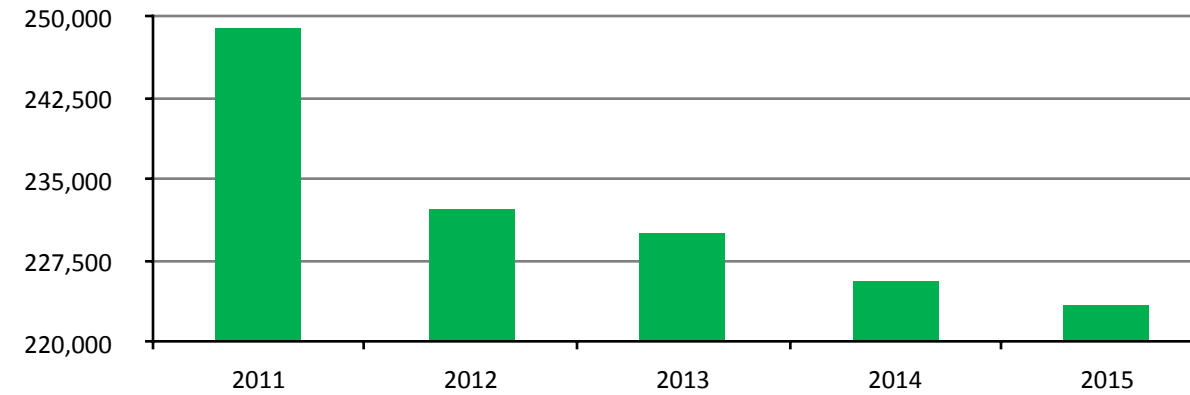
2. Compared to the prior year

	2014	2015	% change
Taxes	\$ 225,700	\$ 223,407	-1.02%
Licenses & Permits	2,080	1,624	-21.92%
Federal Government	- 0	- 0	N/A
State Government	186,103	95,551	-48.66%
Local Contributions	- 0	- 0	N/A
Charges for Services	3,996	- 0	-100.00%
Fines & Forfeitures	443	3,357	657.79%
Interest & Rents	24,628	3,284	-86.67%
Other Revenues	4,276	9,835	130.00%
<b>Total Revenues</b>	<b>\$ 447,226</b>	<b>\$ 337,058</b>	<b>-24.63%</b>

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



4. Historical trends of individual sources



Commentary:

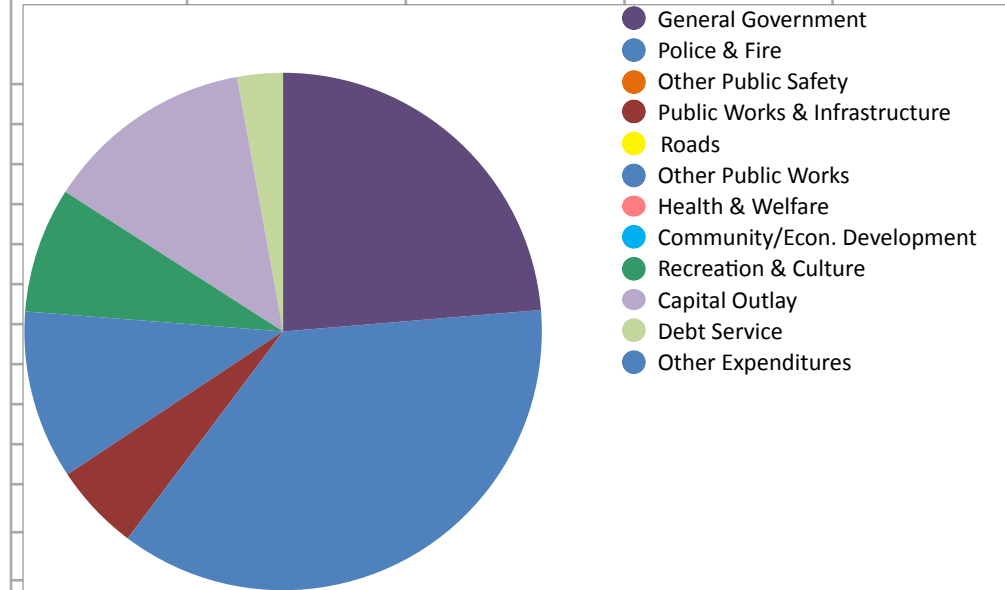
For more information on our unit's finances, contact Peggy Miller at 231-854-6205.

CITIZEN'S GUIDE TO LOCAL UNIT FINANCES - Village of Hesperia (64-3010)

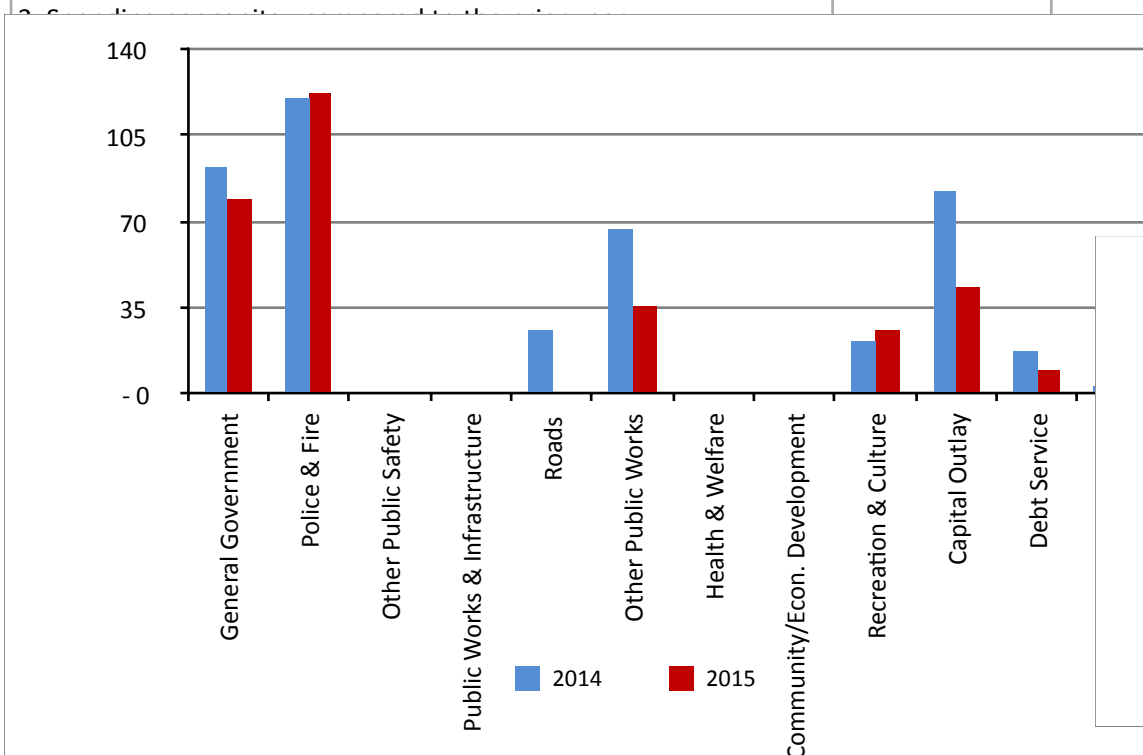
EXPENDITURES

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

2. Compared to the prior year



	2014	2015	% change
General Government	\$ 86,682	\$ 74,518	-14.03%
Police & Fire	113,643	115,146	1.32%
Other Public Safety	- 0	- 0	N/A
Roads	24,329	- 0	-100.00%
Other Public Works	63,082	33,227	-47.33%
Health & Welfare	- 0	- 0	N/A
Community/Econ. Development	- 0	- 0	N/A
Recreation & Culture	20,735	24,678	19.02%
Capital Outlay	77,758	41,122	-47.12%
Debt Service	16,128	8,997	-44.22%
Other Expenditures	2,995	- 0	-100.00%
<b>Total Expenditures</b>	<b>\$ 405,352</b>	<b>\$ 297,688</b>	<b>-26.56%</b>

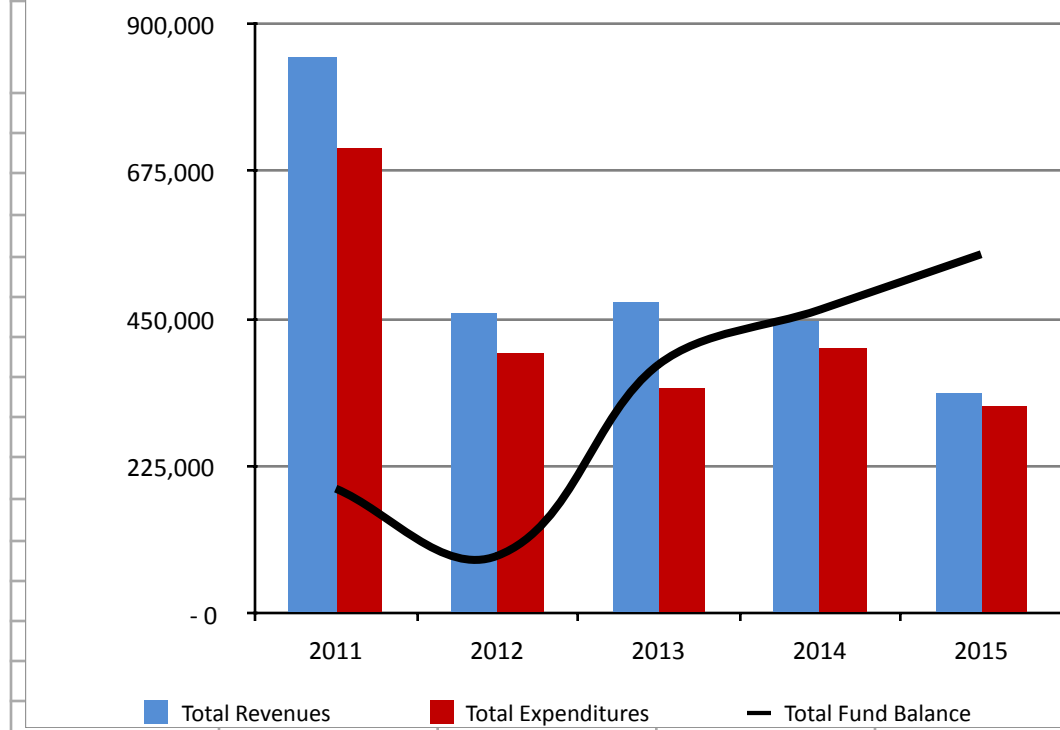


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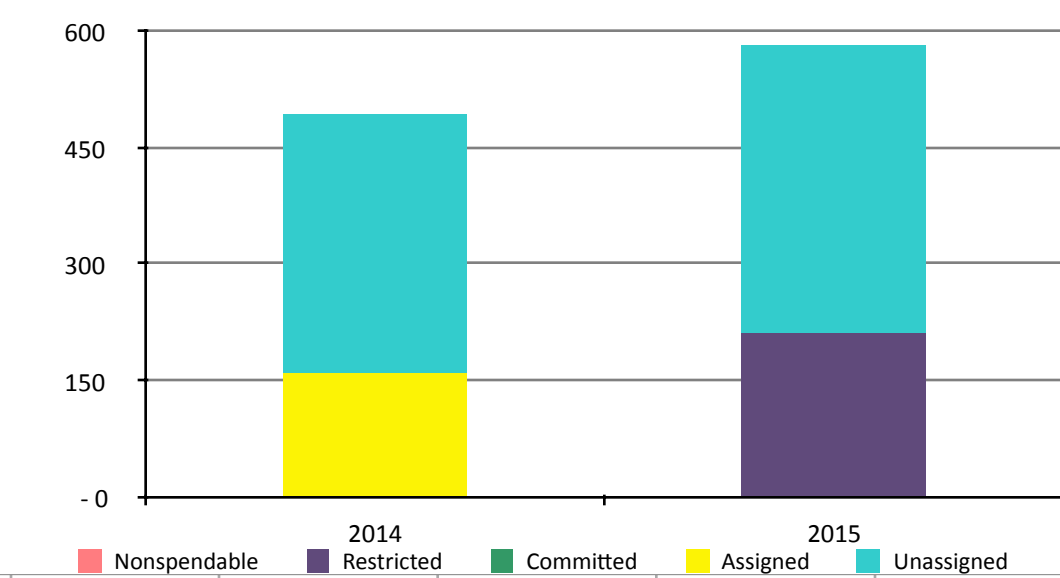
1. How have we managed our governmental fund resources (fund balance)?



2. Compared to the prior year

	2014	2015	% change
Revenue	447,226	337,058	-24.63%
Expenditures	405,352	314,756	-22.35%
Surplus (shortfall)	41,874	22,302	-46.74%
Fund balance, by component:			
Nonspendable	- 0	- 0	N/A
Restricted	- 0	199,382	N/A
Committed	- 0	- 0	N/A
Assigned	150,872	- 0	-100.00%
Unassigned	312,886	348,990	11.54%
total fund balance	463,758	548,372	18.25%

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



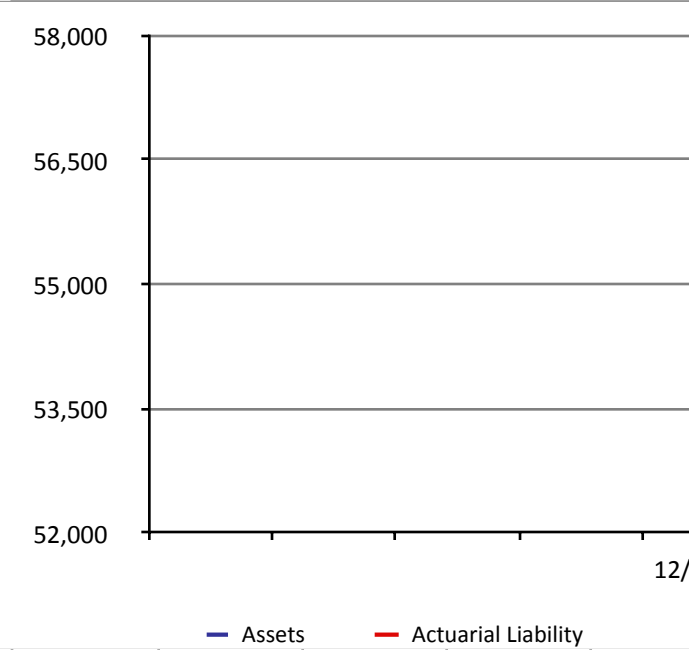
4. Historical trends of individual components



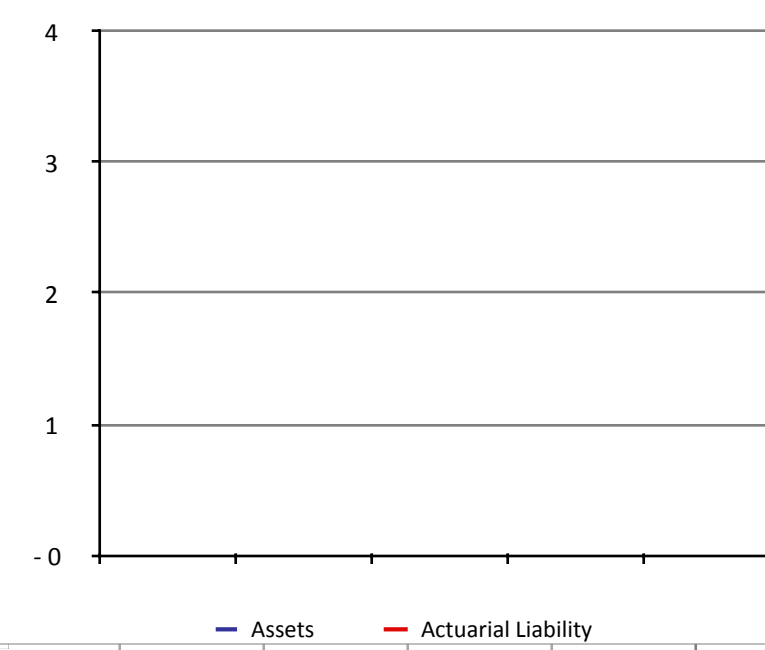
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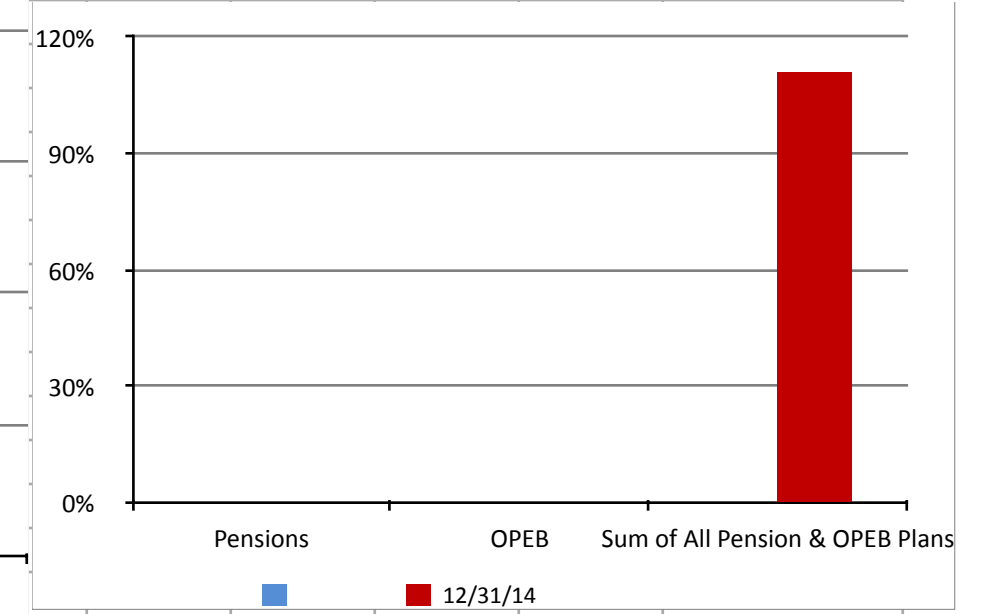
1. Pension funding status



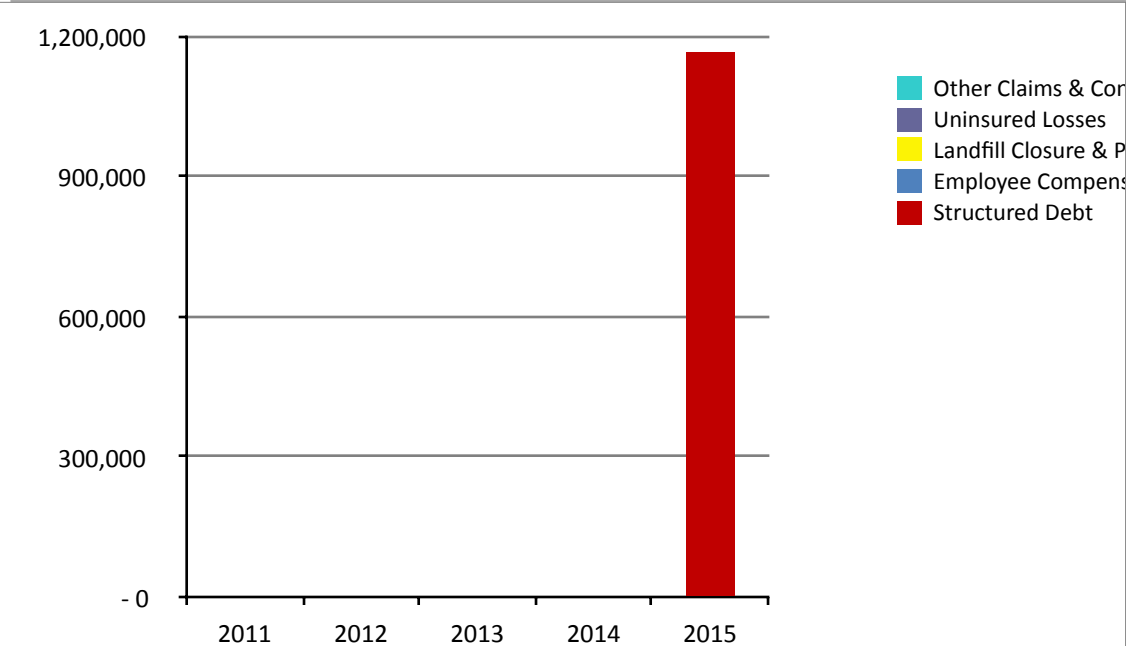
2. Retiree Health care funding status



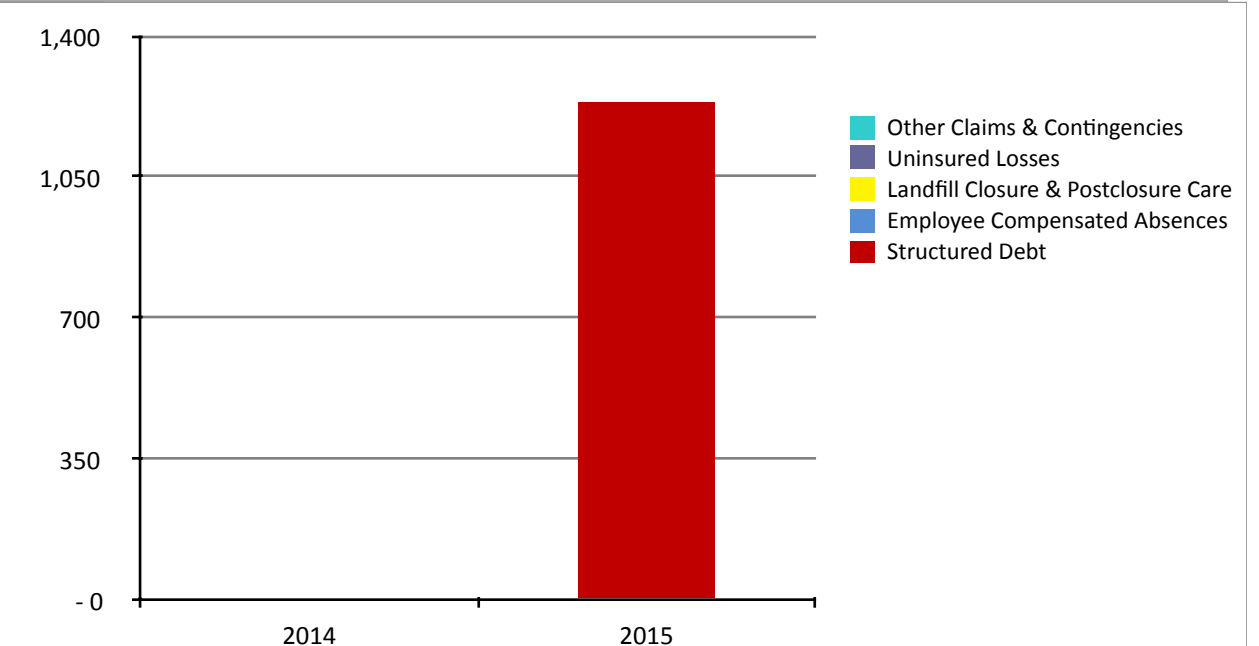
3. Percent funded - compared to the prior



4. Long Term Debt obligations:



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



Commentary:

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Minor loss of fidelity

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Version

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