

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).

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- 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 Capac**
 Local Unit Code: **74-3010**

	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>Per capita information</u>	
						<u>2020</u>	<u>2021</u>
<u>Statement of Revenues & Expenditures - All governmental funds</u>							
Revenues							
Taxes	482,166	492,012	513,509	549,851	567,693	277	291
Licenses & Permits	5,758	36	39	40	4,729	0	2
Federal Government	-	-	-	-	37,885	#VALUE!	19
State Government	403,610	458,384	515,333	428,369	525,924	216	270
Contributions from other units	24,516	48,878	24,393	27,868	22,487	14	12
Charges for Services	115,400	113,750	122,350	105,185	91,100	53	47
Fines & Forfeitures	8,928	4,320	11,269	2,821	4,908	1	3
Interest & Rents	9,344	27,129	26,959	40,839	49,673	21	26
Other Revenues	13,964	138,893	11,508	22,798	15,248		8
Net interfund transfers	-	-	-	-	97,592		50
Sale of debt or assets	-	-	-	700		0	-
Total Revenues	1,063,686	1,283,402	1,225,360	1,178,471	1,417,239	594	728
Expenditures							
General Government	130,503	181,606	141,538	129,612	130,016	65	67
Public Safety	358,388	376,069	412,459	352,060	384,955	178	198
Roads	118,615	136,025	284,238	62,876	62,050	32	32
Other Public Works	131,929	135,438	200,450	167,942	198,560	85	102
Community/Econ. Development	5,662	10,547	7,152	4,428	4,858	2	2
Recreation & Culture	25,573	43,672	31,788	17,144	33,005	9	17
Capital Outlay	61,888	294,643	25,279	19,573	151,174	10	78
Debt Service	73,927	74,412	74,223	73,138	12,098	37	6
Other Expenditures	24,746	35,859	30,208	32,425	80,230	16	41
Total Expenditures	931,231	1,288,271	1,207,335	859,198	1,056,946	433	543
Surplus (Shortfall)	132,455	(4,869)	18,025	319,273	360,293	161	185

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						<u>2020</u>	<u>2021</u>
<u>Financial Position - All governmental funds</u>							
Nonspendable	12,385	16,703	19,916	16,809	19,621	8	10
Restricted	379,258	486,716	436,428	592,052	836,899	299	430
Committed	104,130	79,997	101,009	148,699	158,951	75	82
Assigned	-	-	-	-	-	-	-
Unassigned	694,534	602,022	646,110	765,176	867,558	386	445
Total Fund Balance	1,190,307	1,185,438	1,203,463	1,522,736	1,883,029	768	967

Liabilities not counted on a modified-accrual basis

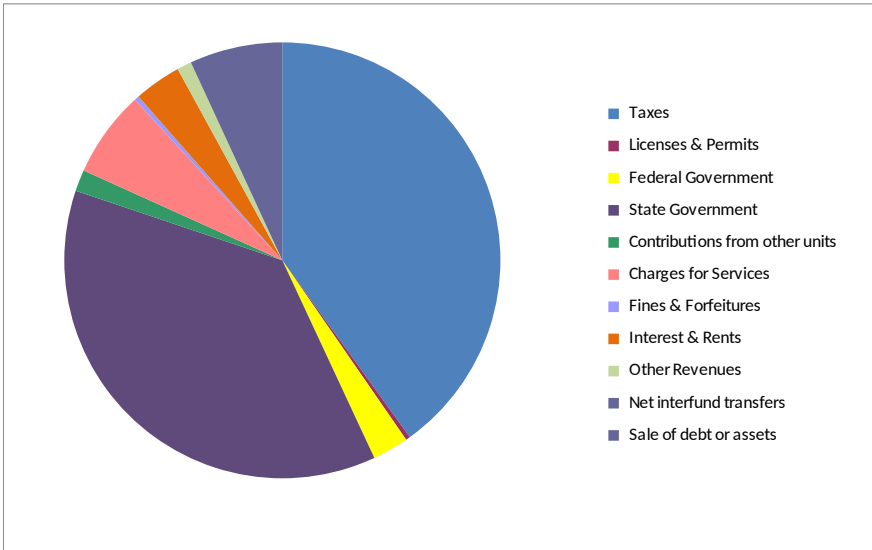
Pensions

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	625,901	712,118	739,389	821,329	834,533		
Actuarial Liability	2,586,540	2,517,179	2,507,898	2,574,445	2,665,080		
Unfunded (Overfunded)	1,960,639	1,805,061	1,768,509	1,753,116	1,830,547	900	940
Percent funded	24%	28%	29%	32%	31%		

OPEB

Date of actuarial valuation:	<u>6/30/2016</u>	<u>6/30/2018</u>	<u>6/30/2019</u>	<u>6/30/2020</u>	<u>6/30/2021</u>		
Assets	-	-	-	20,003	46,214		
Actuarial Liability	1,076,049	1,815,072	548,512	356,920	346,339		
Unfunded	1,076,049	1,076,049	1,815,072	548,512	300,125	282	154
Percent funded	0%	0%	0%	0%	13%		
Sum of All Pension & OPEB Plans							
Assets	625,901	712,118	712,118	739,389	880,747		
Actuarial Liability	3,662,589	4,332,251	3,056,410	2,931,365	3,011,419		
Unfunded	3,036,688	3,620,133	2,344,292	2,191,976	2,130,672	1,125	1,094
Percent funded	17%	16%	23%	25%	29%		

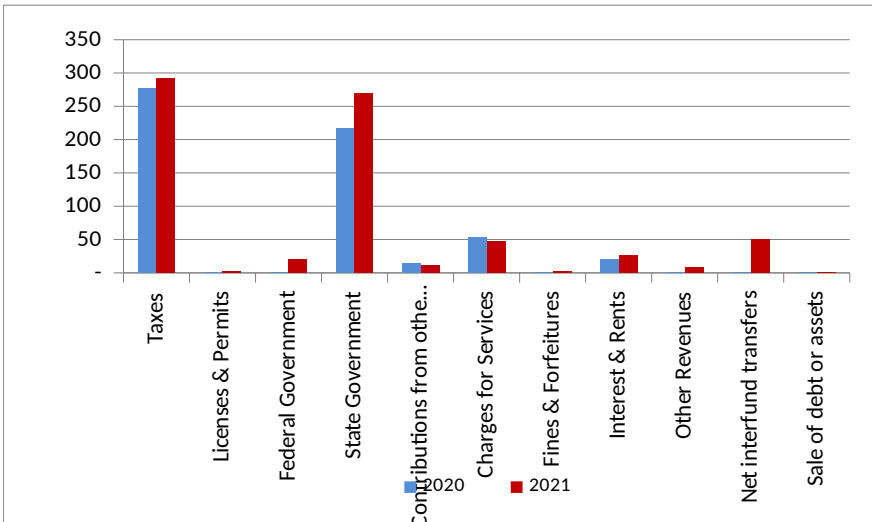
1. Where our money comes from (all governmental funds)



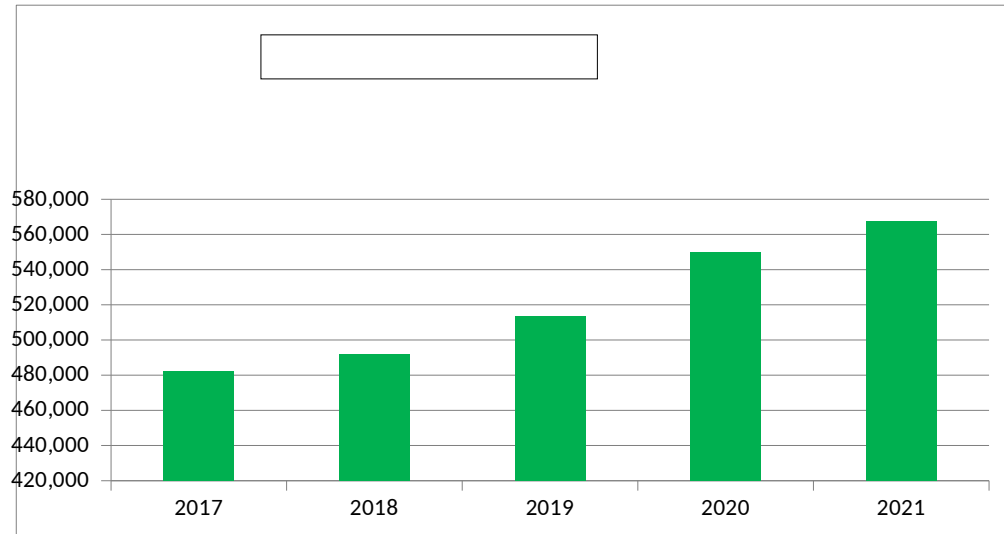
2. Compared to the prior year

	<u>2020</u>	<u>2021</u>	<u>% change</u>
Taxes	\$ 549,851	\$ 567,693	3.24%
Licenses & Permits	40	4,729	11722.50%
State Government	428,369	525,924	22.77%
Contributions from othe	27,868	22,487	-19.31%
Charges for Services	105,185	91,100	-13.39%
Fines & Forfeitures	2,821	4,908	73.98%
Interest & Rents	40,839	49,673	21.63%
Sale of debt or assets	700	-	-100.00%
Total Revenues	\$ 1,155,673	\$ 1,304,399	12.87%

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



4. Historical trends of individual sources



Commentary:

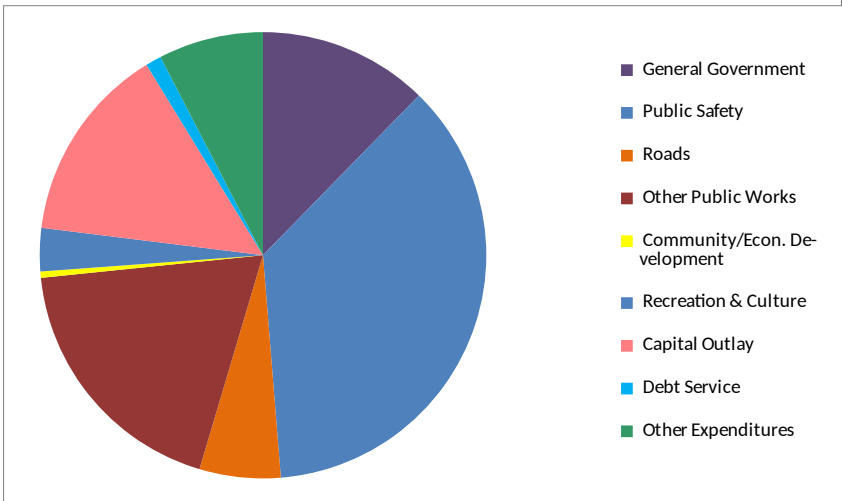
For more information on our unit's finances, contact Lisa Lulis at 810-395-4355 x11.

CITIZEN'S GUIDE TO LOCAL UNIT FINANCES - Village of Capac (74-3010)

EXPENDITURES

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

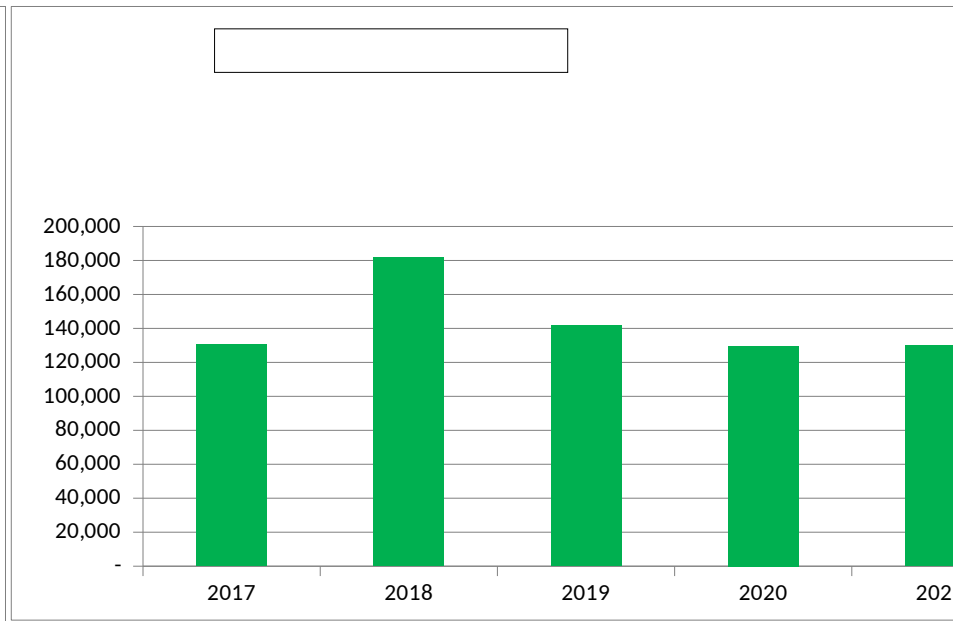
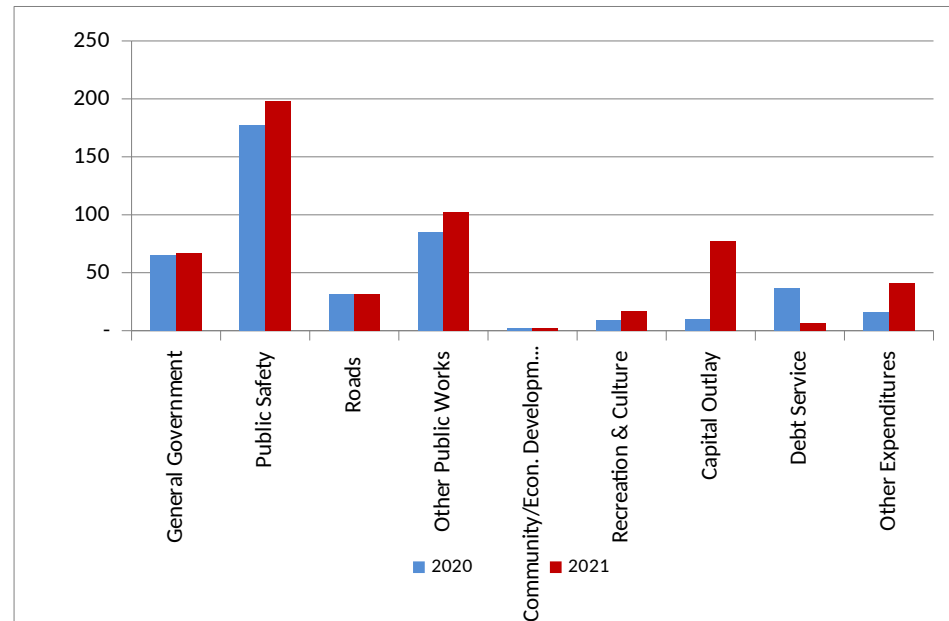
2. Compared to the prior year



	<u>2020</u>	<u>2021</u>	<u>% change</u>
General Government	\$ 129,612	\$ 130,016	0.31%
Public Safety	352,060	384,955	9.34%
Roads	62,876	62,050	-1.31%
Other Public Works	167,942	198,560	18.23%
Community/Econ. Development	4,428	4,858	9.71%
Recreation & Culture	17,144	33,005	92.52%
Capital Outlay	19,573	151,174	672.36%
Debt Service	73,138	12,098	-83.46%
Other Expenditures	32,425	80,230	147.43%
Total Expenditures	\$ 859,198	\$ 1,056,946	23.02%

3. Spending per capita - compared to the prior year

4. Historical trends of individual departments:



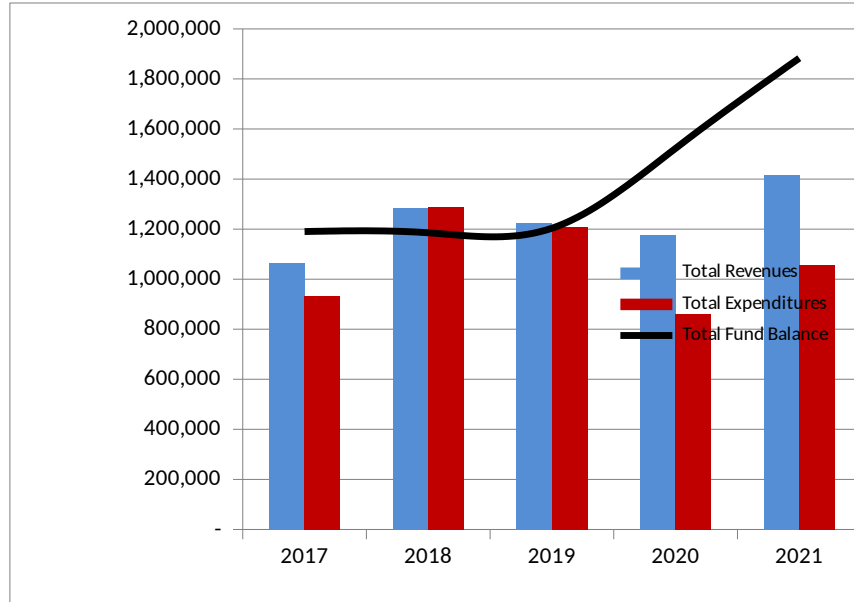
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FINANCIAL POSITION

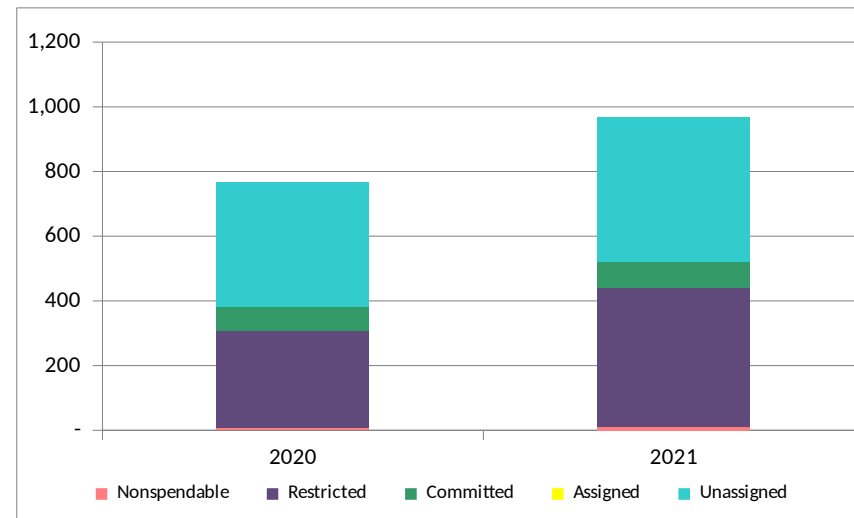
1. How have we managed our governmental fund resources (fund balance)?



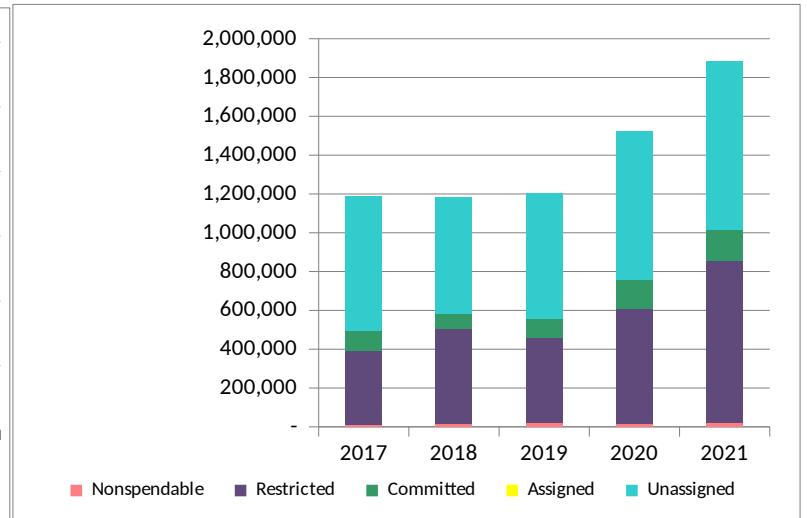
2. Compared to the prior year

	2020	2021	% change
Revenue	1,178,471	1,417,239	20.26%
Expenditures	859,198	1,056,946	23.02%
Surplus (shortfall)	319,273	360,293	12.85%
Fund balance, by component:			
Nonspendable	16,809	19,621	16.73%
Restricted	592,052	836,899	41.36%
Committed	148,699	158,951	6.89%
Unassigned	765,176	867,558	13.38%
total fund balance	1,522,736	1,883,029	23.66%

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



4. Historical trends of individual components



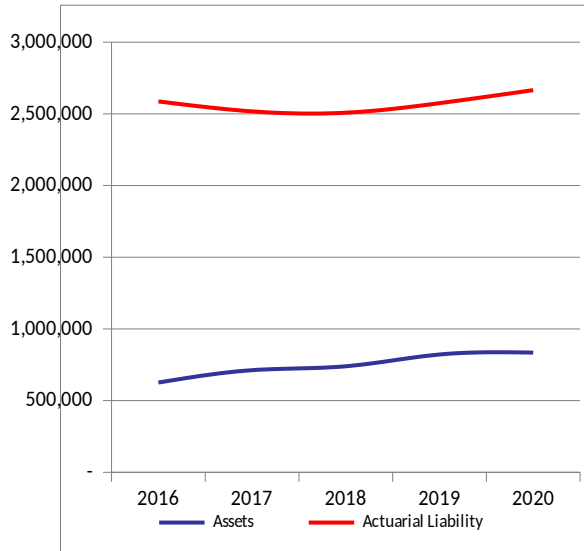
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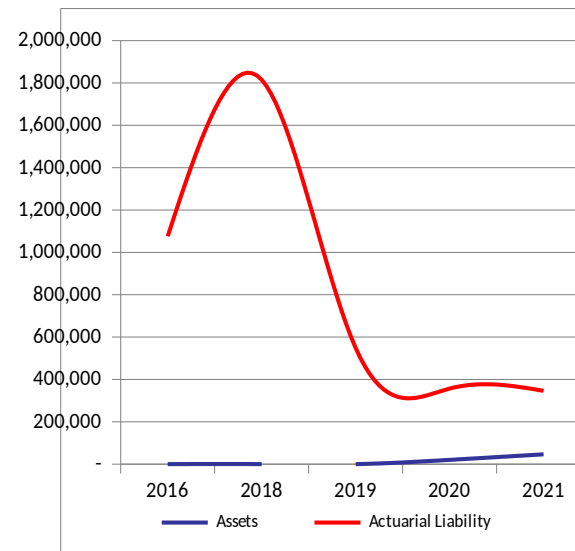
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OTHER LONG TERM OBLIGATIONS

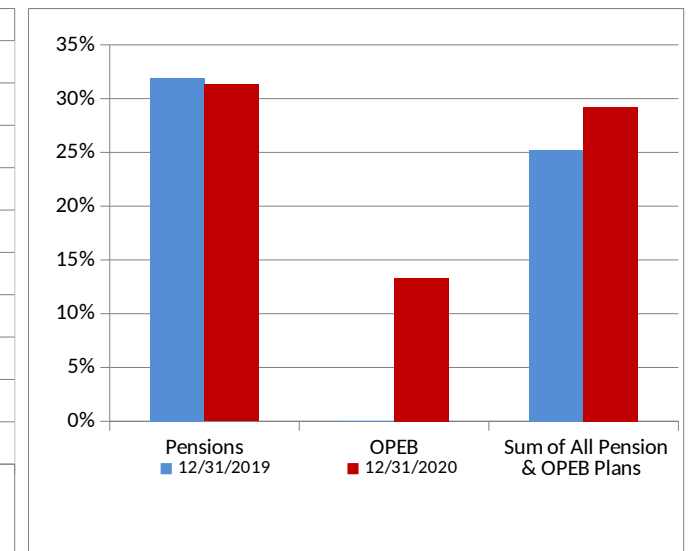
1. Pension funding status



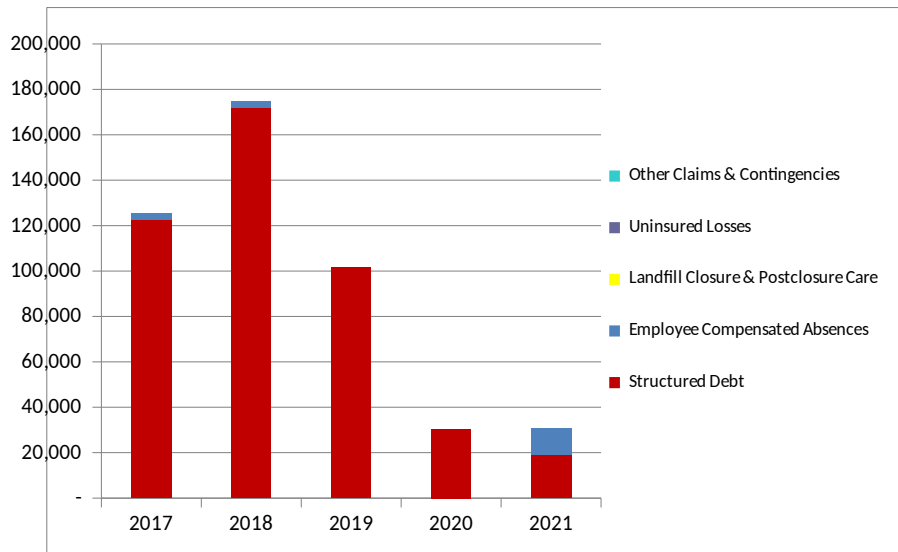
2. Retiree Health care funding status



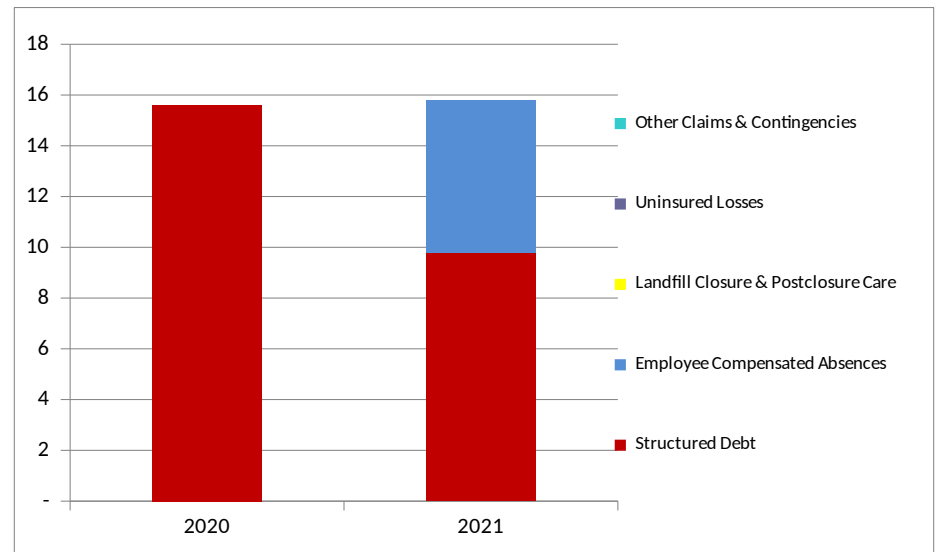
3. Percent funded - compared to the prior year



4. Long Term Debt obligations:



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



Commentary:

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