

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

Local Unit Name:
Local Unit Code:

City of Pinconning
92,050

Per capita information

2013 2014 2015 2016 2017 2016 2017

Statement of Revenues & Expenditures - All governmental funds

Revenues

Taxes	463,008	464,147	389,844	370,866	363,718	284	280
Licenses & Permits	252	588	186	261	4	0	-
Federal Government						-	-
State Government	227,777	256,564	241,801	127,135	133,425	97	103
Local Contributions			20,896			-	-
Charges for Services	25,778	29,338	5,555	46,422	39,256	36	30
Fines & Forfeitures	124					-	-
Interest & Rents	43,448	63,678	57,595	32,261	23,326	25	18
Other Revenues	15,359	31,040	142,747			-	-
Total Revenues	775,746	845,355	858,624	576,945	559,729	441	431

Expenditures

General Government	2,165,694	169,231	174,049	173,368	222,683	133	171
Police & Fire	168,273	158,738	136,721	148,160	178,196	113	137
Other Public Safety						-	-
Roads	77,428	102,503	109,594	178,202	64,747	136	50
Other Public Works	190,568	173,363	205,279	200,135	119,487	153	92
Health & Welfare	11,092		12,359	14,027	14,064	11	11
Community/Econ. Development	6,258					-	-
Recreation & Culture	17,550	13,056	18,723	8,591	11,581	7	9
Capital Outlay		2,331				-	-
Debt Service						-	-
Other Expenditures		105,519	95,934		86,622	-	67
Total Expenditures	2,636,863	724,741	752,659	722,483	697,380	553	536
Surplus (Shortfall)	(1,861,117)	120,614	105,965	(145,538)	(137,651)	(111)	(106)

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Local Unit Name:

City of Pinconning

Local Unit Code:

92,050

Per capita information

Financial Position - All governmental funds

	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2016</u>	<u>2017</u>
Nonspendable						-	-
Restricted	57,823	79,170	80,576	30,325	350,801	23	270
Committed						-	-
Assigned						-	-
Unassigned	618,662	717,930	822,488	797,407	777,566	610	598
Total Fund Balance	676,485	797,100	903,064	827,732	1,128,367	633	868

Liabilities not counted on a modified-accrual basis

Pensions

Date of actuarial valuation:

Assets	1,508,823	1,476,024	1,369,616	1,236,500	1,284,294		
Actuarial Liability	2,038,183	2,074,958	2,107,069	2,234,604	2,319,768		
Unfunded (Overfunded)	529,360	598,934	737,453	998,104	1,035,474	768	797
Percent funded	74%	71%	65%	55%	55%		

OPEB

Date of actuarial valuation:

Assets							
Actuarial Liability							
Unfunded							
Percent funded							
Sum of All Pension & OPEB Plans	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!		
Assets	1,508,823	1,476,024	1,369,616	1,236,500	1,284,294		
Actuarial Liability	2,038,183	2,074,958	2,107,069	2,234,604	2,319,768		
Unfunded	529,360	598,934	737,453	998,104	1,035,474	768	797
Percent funded	74%	71%	65%	55%	55%		

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Local Unit Name:

City of Pinconning

Local Unit Code:

92,050

Per capita information

2013

2014

2015

2016

2017

2016

2017

Debt

Bonds & Contracts Payable
Capital Leases

2,676,000

2,611,000

2,541,000

2,469,000

Other Contractual Debt

Structured Debt

2,676,000

2,611,000

2,541,000

2,469,000

Employee Compensated Absences

Landfill Closure & Postclosure Care

Uninsured Losses

Other Claims & Contingencies

Total Long Term Debt (Excluding

Pension & OPEB)

2,676,000

2,611,000

2,541,000

2,469,000

-

1,899

-

Population Information

1,305

1,310

1,308

1,307

1,300

Contact Information

Contact Name:

Dawn Hoder

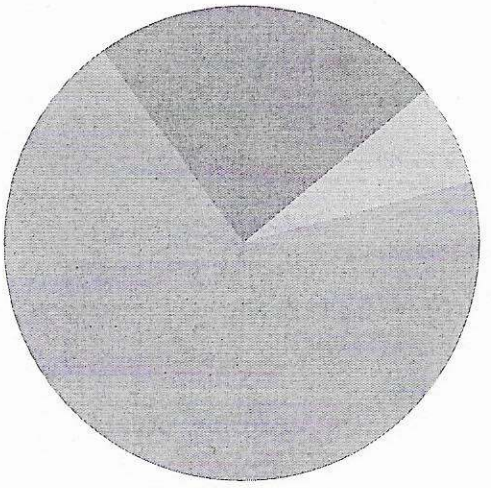
Contact Phone Number:

989-879-2360

CITIZEN'S GUIDE TO LOCAL UNIT FINANCES - City of Pinconning (92050)

REVENUES

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

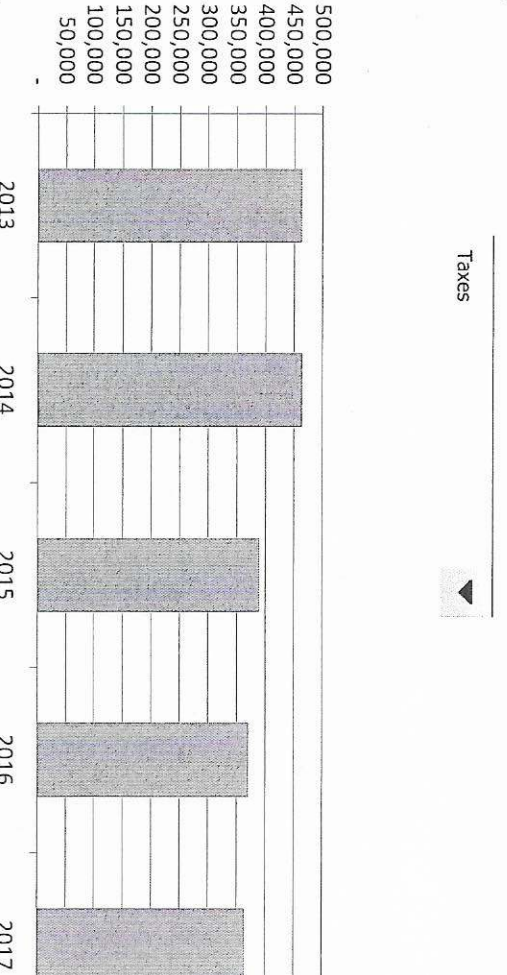
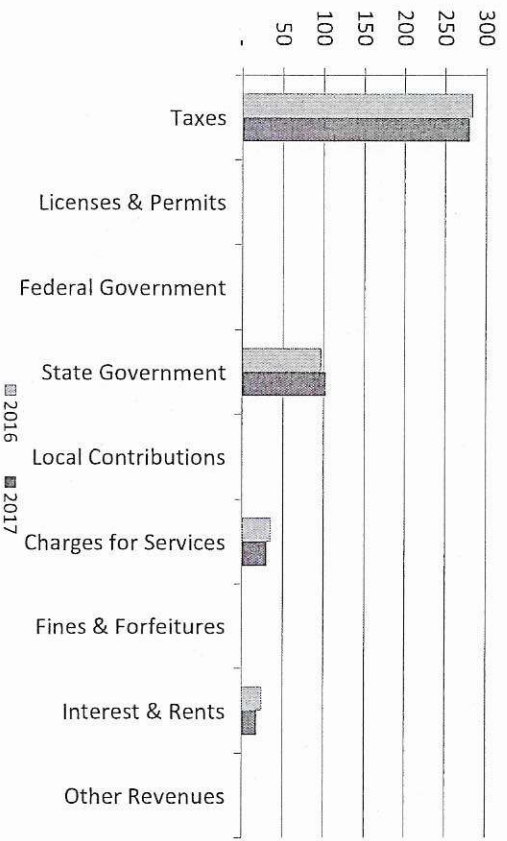


Taxes
 Licenses & Permits
 Federal Government
 State Government
 Local Contributions
 Charges for Services
 Fines & Forfeitures
 Interest & Rents
 Other Revenues

2. Compared to the prior year

	2016	2017	% change
Taxes	\$ 370,866	\$ 363,718	-1.93%
Licenses & Permits	261	4	-98.47%
Federal Government	-	-	N/A
State Government	127,135	133,425	4.95%
Local Contributions	-	-	N/A
Charges for Services	46,422	39,256	-15.44%
Fines & Forfeitures	-	-	N/A
Interest & Rents	32,261	23,326	-27.70%
Other Revenues	-	-	N/A
Total Revenues	\$ 576,945	\$ 559,729	-2.98%

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



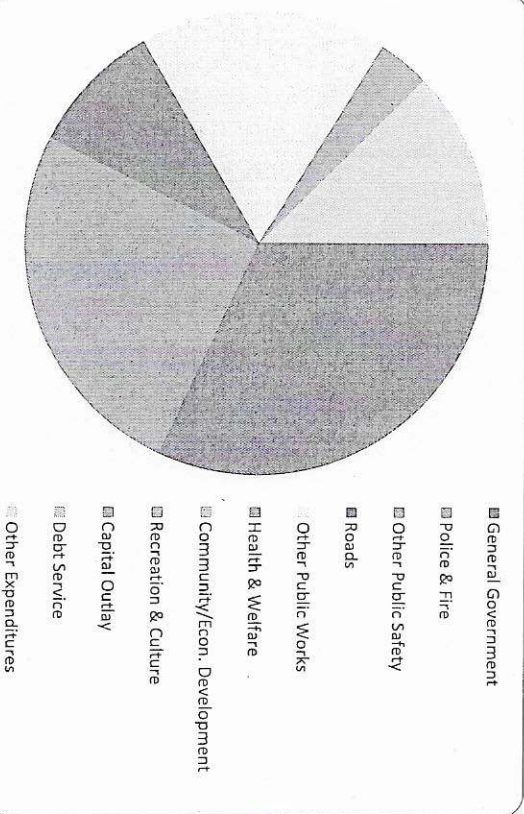
Commentary:

For more information on our unit's finances, contact Dawn Hoder at 989-879-2360.

CITIZEN'S GUIDE TO LOCAL UNIT FINANCES - City of Pinconning (92050)

EXPENDITURES

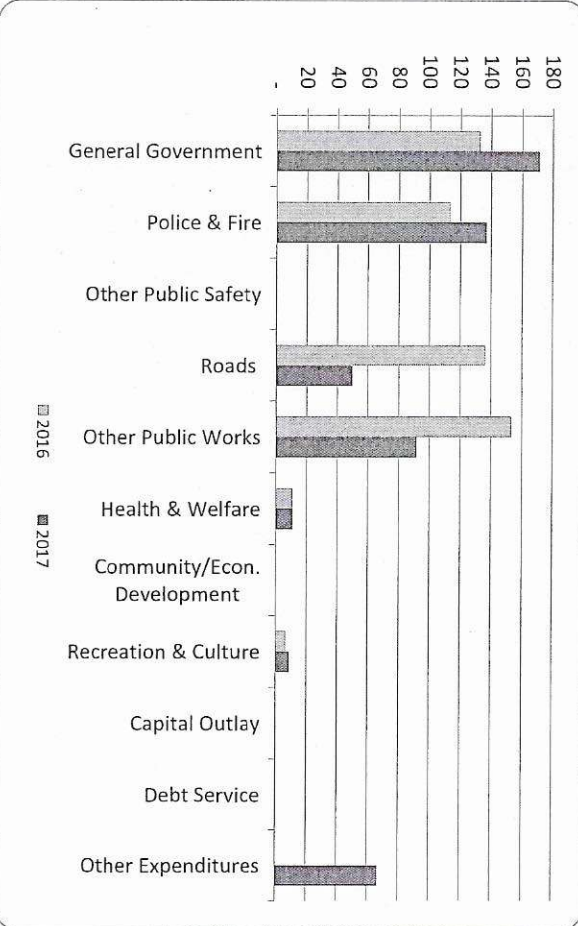
1. Where we spend our money (all governmental funds)



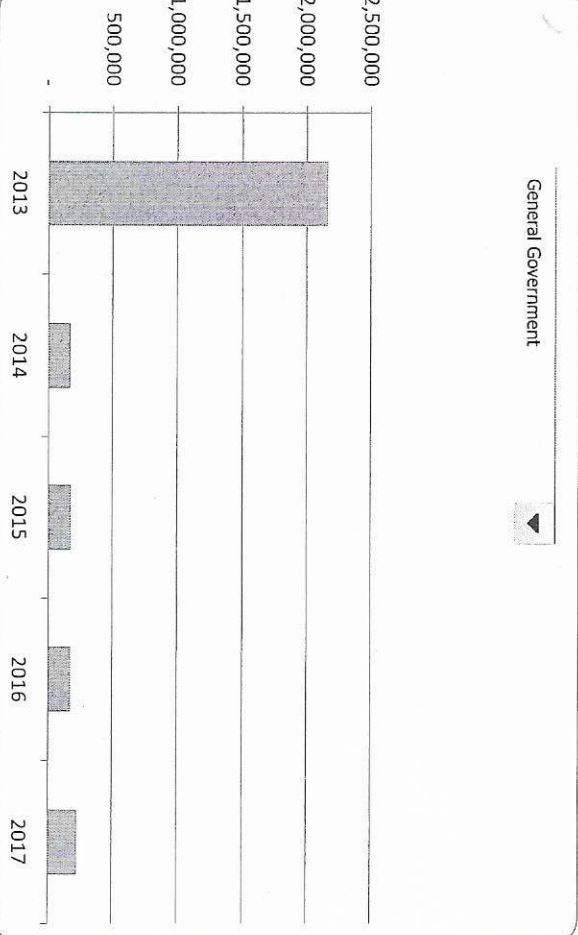
2. Compared to the prior year

	2016	2017	% change
General Government	\$ 173,368	\$ 222,683	28.45%
Police & Fire	148,160	178,196	20.27%
Other Public Safety	-	-	N/A
Roads	178,202	64,747	-63.67%
Other Public Works	200,135	119,487	-40.30%
Health & Welfare	14,027	14,064	0.26%
Community/Econ. Development	-	-	N/A
Recreation & Culture	8,591	11,581	34.80%
Capital Outlay	-	-	N/A
Debt Service	-	-	N/A
Other Expenditures	-	86,622	N/A
Total Expenditures	\$ 722,483	\$ 697,380	-3.47%

3. Spending per capita - compared to the prior year



4. Historical trends of individual departments:

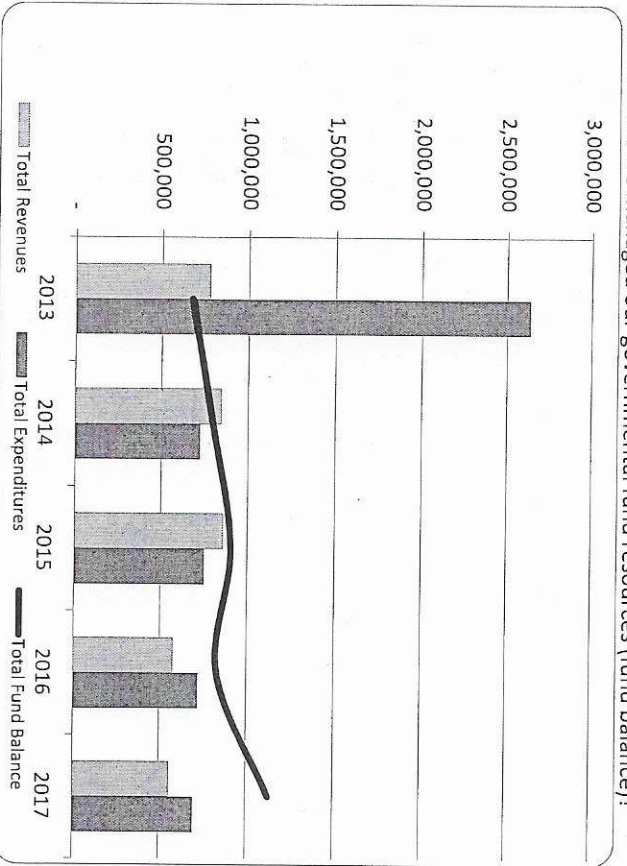


Commentary:

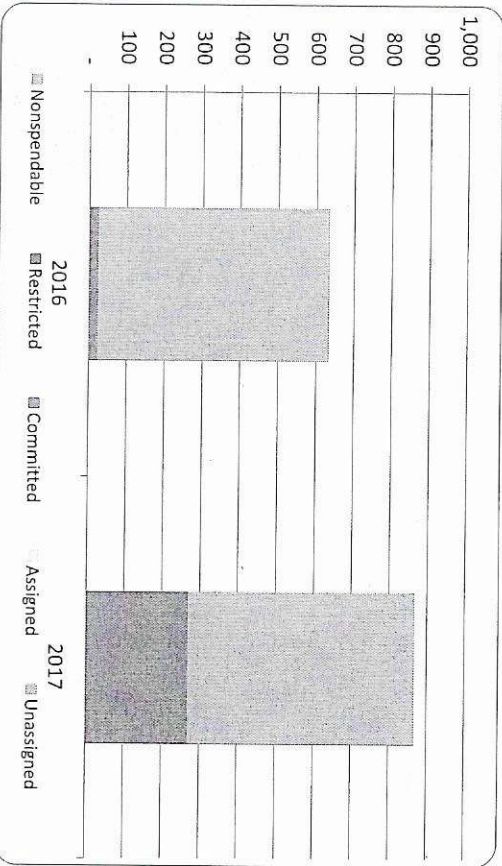
For more information on our unit's finances, contact Dawn Hoder at 989-879-2360.

CITIZEN'S GUIDE TO LOCAL UNIT FINANCES - City of Pinconning (92050)

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



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



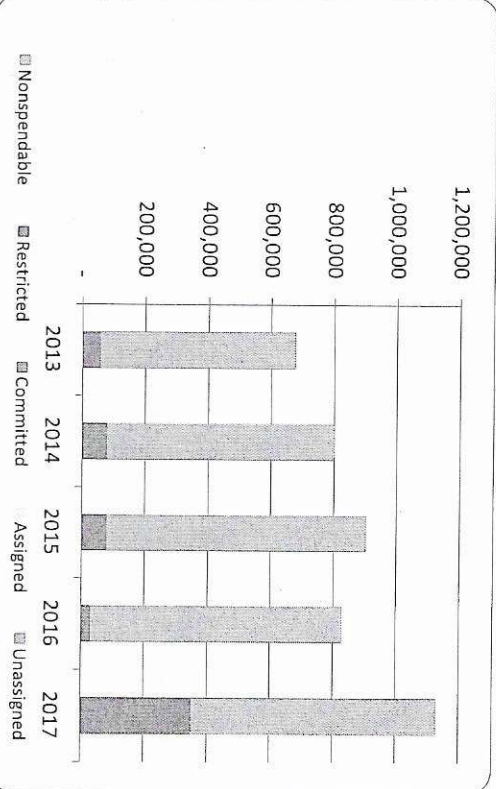
Commentary:

2. Compared to the prior year

	2016	2017	% change
Revenue	576,945	559,729	-2.98%
Expenditures	722,483	697,380	-3.47%
Surplus (shortfall)	(145,538)	(137,651)	-5.42%
Fund balance, by component:			
Nonspendable	-	-	N/A
Restricted	30,325	350,801	1056.80%
Committed	-	-	N/A
Assigned	-	-	N/A
Unassigned	797,407	777,566	-2.49%
total fund balance	827,732	1,128,367	36.32%

FINANCIAL POSITION

4. Historical trends of individual components

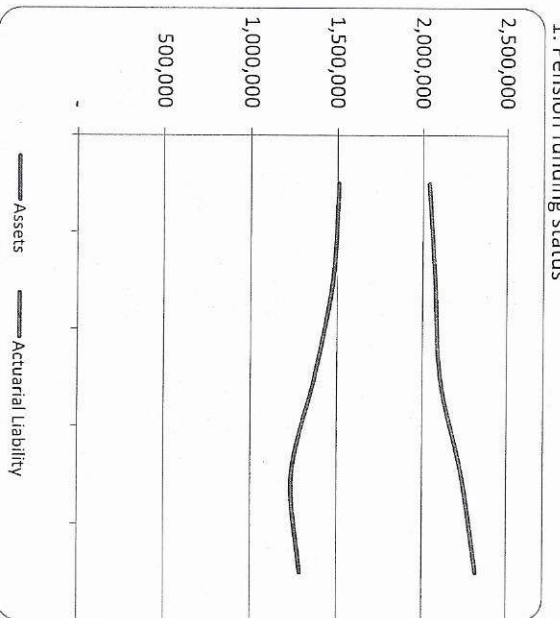


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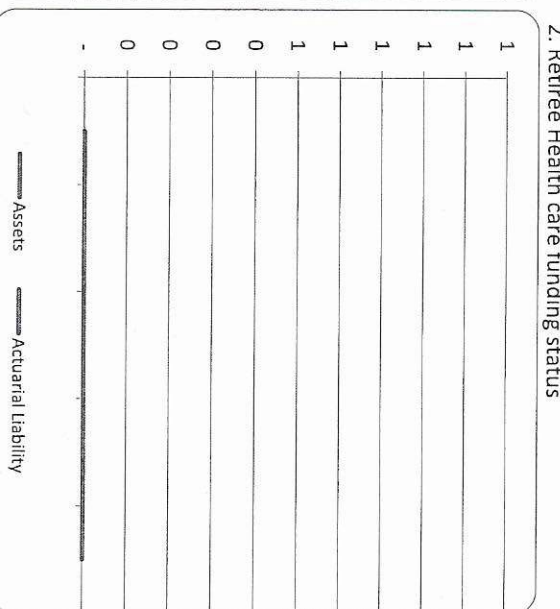
CITIZEN'S GUIDE TO LOCAL UNIT FINANCES - City of Pinconning (92050)

OTHER LONG TERM OBLIGATIONS

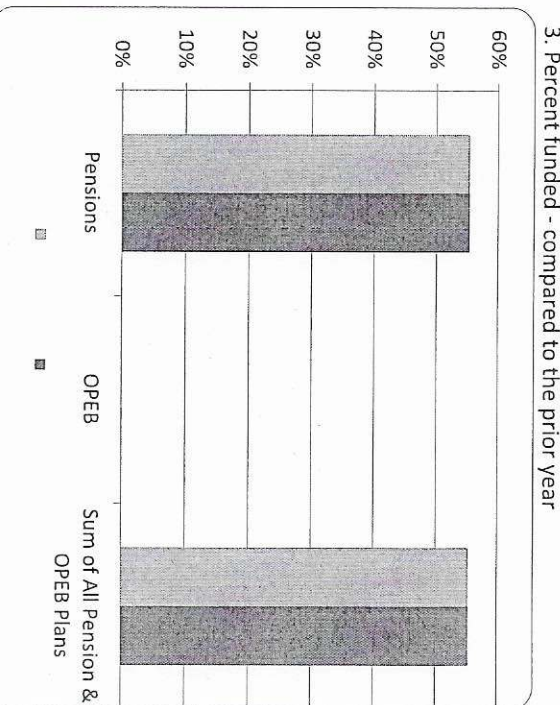
1. Pension funding status



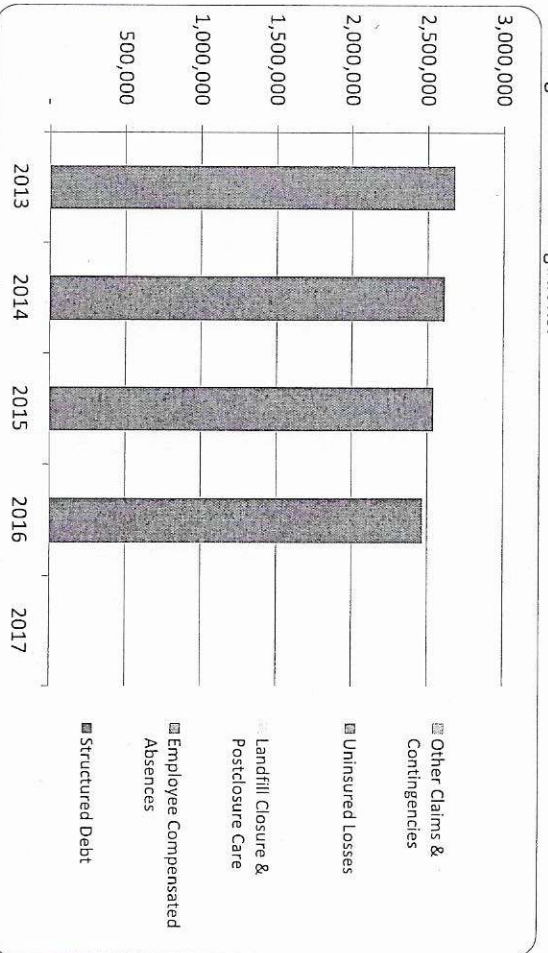
2. Retiree Health care funding status



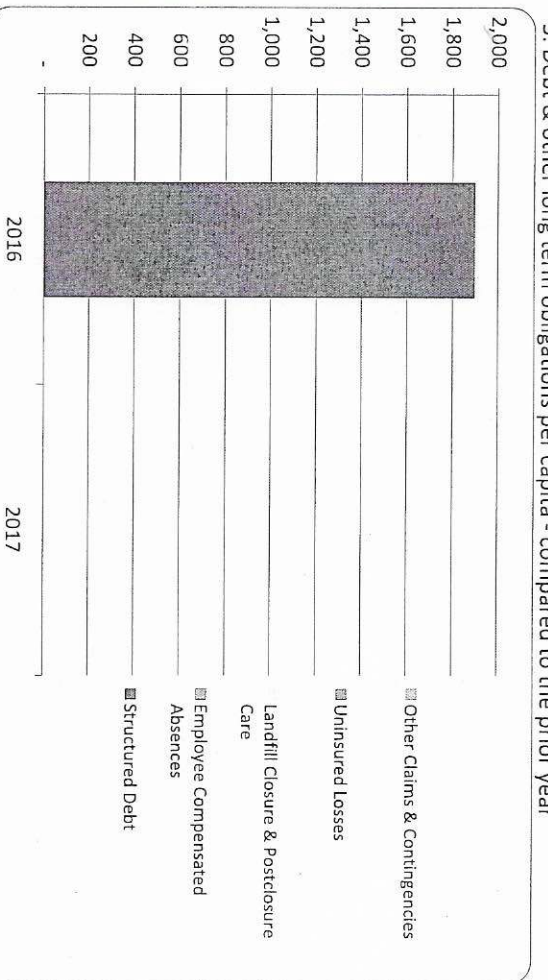
3. Percent funded - compared to the prior year



4. Long Term Debt obligations:



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



Commentary:

For more information on our unit's finances, contact Dawn Hoder at 989-879-2360.

DATA INPUT PAGE FOR PERFORMANCE DASHBOARD

Local Unit Name: City of Pinconning
 Local Unit Code: 92050
 We suggest you "Hide" this tab before publishing the Excel file to your web site.

Metric	2016	2017
Population	1,307	1,300

Comments

Annual General Fund expenditures per capita

General Fund Expenditures	722,483	697,380
Expenditures per capita	553	536

Alternatively, you might consider using All Governmental funds' spending per capita; however, you will need to change the title in cell A11.

Fund Balance as % of annual General Fund expenditures

Fund Balance	827,337	1,128,368
Fund Balance as % of Annual GF Expenditures	114.5%	161.8%

Unfunded pension & OPEB liability, as a % of annual General Fund revenue

Information for this section should be in the footnote disclosures of your annual financial statement; it also can be obtained from your actuarial valuation.

Pension funding:

Actuarial value of assets	1,236,500	1,284,294
Actuarial accrued liability	2,234,604	2,319,768
Overfunded (Unfunded)	(998,104)	(1,035,474)

OPEB funding:

OPEB is other post-employment benefits.

Actuarial value of assets		
Actuarial accrued liability		
Overfunded (Unfunded)		
Combined overfunding (underfunding)	(998,104)	(1,035,474)
General Fund revenue		
Unfunded OPEB liability as a % of annual GF reve	#DIV/0!	#DIV/0!

Debt burden per capita

Total direct debt, from the FS:		
Bonds, notes & contracts payable	2,469,000	2,402,000
Capital leases		
Total direct debt	2,469,000	2,402,000
Debt burden per capita	1,889	1,848

DATA INPUT PAGE FOR PERFORMANCE DASHBOARD

Local Unit Name: City of Pinconning
 Local Unit Code: 92050
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Metric	2016	2017	Comments
Percentage of road funding provided by the General Fund			
Road expenditures:			
Major streets fund	38,188	11,296	
Local streets fund	178,085	31,071	
Municipal streets fund			
Total road expenditures	216,273	42,367	
Transfers from the General Fund into:			
Major streets fund			
Local streets fund			
Municipal streets fund			
Total General Fund funding	-	-	
Ratio of road funding to total GF expenditures	0.0%	0.0%	
Ratio of pensioners to employees			
Number of retirees participating in the Defined Benefit pension systems	16	17	
Number of current active employees	7	6	
Ratio	2.29	2.83	
Number of services delivered via cooperative venture			
List the individual services delivered via cooperative venture: (place an "X" in each year the services were delivered cooperatively)			
Library	X	X	
Dispatch	X		
Building Inspections		X	
Recreation			
Finance dept. consolidation			
Assessing	X	X	
Fire	X	X	
Police	X	X	
Other:	X	X	
Totals	5	5	

DATA INPUT PAGE FOR PERFORMANCE DASHBOARD

Local Unit Name: City of Pinconning
 Local Unit Code: 92050
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Metric	2016	2017	Comments
Economic Strength			
% of community with access to high speed broadband			% with access (not how many residents are actively utilizing the service).
Number of homes	100	100	
Number of homes with access to highspeed internet	100	100	
% of homes with access to highspeed internet	100.0%	100.0%	
% of community age 25+ with Bachelor's degree or higher			Alternative: % of High school graduates going to college (data point is available from the local school district); however, you must change the title name in A70.
Population aged 25 and over	21	21	
Number with Bachelor's degree or higher			
% of community age 25+ with bachelor's degree or higher	#DIV/0!	#DIV/0!	
Average age of critical infrastructure (years)			Buildings need not be reported.
Water lines	60	61	
Historical cost			
Accumulated depreciation	31,827	30,824	
Average depreciable life (in years)	40	40	
Average age			
<i>component of the weighted average</i>			
Sewer lines			
Historical cost			
Accumulated depreciation	119,380	107,285	
Average depreciable life (in years)	40	40	
Average age			
<i>component of the weighted average</i>			
Roads			
Historical cost			
Accumulated depreciation	18,415	23,322	
Average depreciable life (in years)	20	20	
Average age			
<i>component of the weighted average</i>			

DATA INPUT PAGE FOR PERFORMANCE DASHBOARD

Local Unit Name: City of Pinconning
 Local Unit Code: 92050
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Metric	2016	2017	Comments
Storm drains			
Historical cost			
Accumulated depreciation			
Average depreciable life (in years)			
Average age			
<i>component of the weighted average</i>			
Enter Your Own Critical Infrastructure			
Historical cost			
Accumulated depreciation			
Average depreciable life (in years)			
Average age			
<i>component of the weighted average</i>			
Enter Your Own Critical Infrastructure			
Historical cost			
Accumulated depreciation			
Average depreciable life (in years)			
Average age			
<i>component of the weighted average</i>			
Weighted average:			
Total cost of critical infrastructure	-	-	
Average age of critical infrastructure	-	-	
Public Safety			
Violent crimes per thousand			
Violent crimes	-	-	
Violent crimes per thousand	-	-	
Property crimes per thousand			
Property crimes			
Property crimes per thousand	-	-	
Traffic injuries or fatalities			
Traffic incidents from the UD-10	-	-	

Report consistent with the Michigan Incident Crime Reporting guidelines.

Report consistent with the Michigan Incident Crime Reporting guidelines.

The UD-10 does not distinguish between serious injury and minor injury.

DATA INPUT PAGE FOR PERFORMANCE DASHBOARD

Local Unit Name: City of Pinconning
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Metric	2016	2017	Comments
Quality of Life			
Miles of sidewalks and non-motorized paths/trails as a factor of total miles of local/major roads & streets	0	0	Utilize the most recent audited Act 51 reports as the source data.
Miles of sidewalks and non-motorized paths/trails	10	10	
Total miles of local/major roads & streets	9	9	
	1,056	1,056	
Percent of General Fund expenditures committed to arts, culture and recreation	10,000	10,000	Utilize the most recent audited financial statements as the source data.
Arts, recreation & culture expenditures	1.4%	1.4%	
Acres of parks per thousand residents	13	13	Report the number of acres of total parkland, developed and undeveloped.
Acres of parks	9.95	10.00	
Percent of community being provided with curbside recycling	100	100	% with access to curbside recycling (not necessarily actively participating).
Population where curbside recycling is offered	8%	8%	

Communities may report other measures for each category that are unique or important to their community.

All reported data may be footnoted to explain the reported scores.

Data should be updated at least annually, but communities are encouraged to update the dashboards more frequently.

Projected Budget Report

Local Unit Name: City of Pinconning
 Local Unit Code: 92050
 Current Fiscal Year End Date: 6/30/2018
 Fund Name: General Fund

REVENUES	Current Year Budget	Percentage Change	Year 2 Budget	Assumptions
Property Taxes	\$ 280,000	%	\$ 280,000	Assumption is the the property values of the City will continue to decline. Thus allowing for a shortage in revenue to expenditures.
Streets	\$ 110,000	%	\$ 110,000	
State Revenue Sharing	\$ 130,000	%	\$ 130,000	
Admin Fees	\$ 5,500	%	\$ 5,500	
Fines & Fees	\$ 2,000	%	\$ 2,000	
Licenses & Permits	\$ 1,700	%	\$ 1,700	
Interest Income	\$ 1,500	%	\$ 1,500	
Grant Revenues	\$ -	%	\$ -	
Other Revenues	\$ 74,000	%	\$ 74,000	
Interfund Transfers (In)	\$ 109,753	%	\$ 109,753	
Total Revenues	\$ 714,453		\$ 714,453	

EXPENDITURES	Current Year Budget	Percentage Change	Year 2 Budget	Assumptions
General Government	\$ 315,979	%	\$ 315,979	Assumption is the the property values of the City will continue to decline. Thus allowing for a shortage in revenue to expenditures.
Police and Fire	\$ 151,460	%	\$ 151,460	
Other Public Safety	\$ -	%	\$ -	
Roads	\$ 110,000	%	\$ 110,000	
Other Public Works	\$ 112,814	%	\$ 112,814	
Health and Welfare	\$ 14,000	%	\$ 14,000	
Community & Economic Development	\$ 10,200	%	\$ 10,200	
Recreation & Culture	\$ -	%	\$ -	
Capital Outlay	\$ -	%	\$ -	
Debt Service	\$ -	%	\$ -	
Other Expenditures	\$ -	%	\$ -	
Interfund Transfers (Out)	\$ -	%	\$ -	
Total Expenditures	\$ 714,453		\$ 714,453	
Net Revenues (Expenditures)	\$ -		\$ -	
Beginning Fund Balance	\$ -		\$ -	
Ending Fund Balance	\$ -		\$ -	

Commentary: We expect to see expenditures to outpace revenue.

Debt Service Report

Local Unit Name: City of Pinconning
Local Unit Code: 92050
Current Fiscal Year End Date: 6/30/2018

Debt Name: 1996 Reserve Bond A
Issuance Date: 1/1/1996
Issuance Amount: \$2,511,000
Debt Instrument (or Type): Bond
Repayment Source(s):

Years Ending	Principal	Interest 6/1	Interest 12/1	Total
2018	\$ 65,000	\$ 42,413	\$ 40,950	\$ 148,363
2019	\$ 70,000	\$ 40,950	\$ 39,375	\$ 150,325
2020	\$ 75,000	\$ 39,375	\$ 37,687	\$ 152,062
2021	\$ 80,000	\$ 37,687	\$ 35,888	\$ 153,575
2022	\$ 80,000	\$ 35,887	\$ 34,087	\$ 149,974
2023	\$ 85,000	\$ 34,088	\$ 32,175	\$ 151,263
2024	\$ 90,000	\$ 32,175	\$ 30,150	\$ 152,325
2025	\$ 95,000	\$ 30,150	\$ 28,013	\$ 153,163
2026	\$ 100,000	\$ 28,013	\$ 25,762	\$ 153,775
2027	\$ 105,000	\$ 25,762	\$ 23,400	\$ 154,162
2028	\$ 110,000	\$ 23,400	\$ 20,925	\$ 154,325
2029	\$ 115,000	\$ 20,925	\$ 18,338	\$ 154,263
2030	\$ 120,000	\$ 18,338	\$ 15,637	\$ 153,975
2031	\$ 125,000	\$ 15,637	\$ 12,825	\$ 153,462
2032	\$ 135,000	\$ 12,825	\$ 9,788	\$ 157,613
2033	\$ 135,000	\$ 9,788	\$ 6,750	\$ 151,538
2034	\$ 145,000	\$ 6,750	\$ 3,487	\$ 155,237
2035	\$ 155,000	\$ 3,487	\$ -	\$ 158,487
Totals	\$ 457,650	\$ 1,885,000	\$ 415,237	\$ 2,757,887

Commentary: The City continues to collect \$71.00 a quarter in order to full fill its debt obligations.

Debt Service Report

Local Unit Name: City of Pinconning
Local Unit Code: 92050
Current Fiscal Year End Date: 6/30/2018

Debt Name: 2002 Reserve Bond A
Issuance Date: 1/1/2002
Issuance Amount: \$544,000
Debt Instrument (or Type): Bond
Repayment Source(s):

Years Ending	Principal	Interest 6/1	Interest 12/1	Total
2018	\$ 6,000	\$ 11,542	\$ 11,400	\$ 28,942
2019	\$ 6,000	\$ 11,400	\$ 11,257	\$ 28,657
2020	\$ 8,000	\$ 11,257	\$ 11,067	\$ 30,324
2021	\$ 8,000	\$ 11,067	\$ 10,877	\$ 29,944
2022	\$ 10,000	\$ 10,877	\$ 10,640	\$ 31,517
2023	\$ 10,000	\$ 10,640	\$ 10,402	\$ 31,042
2024	\$ 10,000	\$ 10,402	\$ 10,165	\$ 30,567
2025	\$ 15,000	\$ 10,165	\$ 9,809	\$ 34,974
2026	\$ 15,000	\$ 9,809	\$ 9,453	\$ 34,262
2027	\$ 15,000	\$ 9,453	\$ 9,096	\$ 33,549
2028	\$ 15,000	\$ 9,096	\$ 8,740	\$ 32,836
2029	\$ 18,000	\$ 8,740	\$ 8,313	\$ 35,053
2030	\$ 20,000	\$ 8,313	\$ 7,838	\$ 36,151
2031	\$ 20,000	\$ 7,838	\$ 7,363	\$ 35,201
2032	\$ 20,000	\$ 7,363	\$ 6,888	\$ 34,251
2033	\$ 20,000	\$ 6,888	\$ 6,413	\$ 33,301
2034	\$ 20,000	\$ 6,413	\$ 5,938	\$ 32,351
2035	\$ 20,000	\$ 5,938	\$ 5,463	\$ 31,401
2036	\$ 40,000	\$ 5,463	\$ 4,513	\$ 49,976
2037	\$ 40,000	\$ 4,513	\$ 3,563	\$ 48,076
2038	\$ 50,000	\$ 3,563	\$ 2,375	\$ 55,938
2039	\$ 50,000	\$ 2,375	\$ 1,188	\$ 53,563
2040	\$ 50,000	\$ 1,188	\$ -	\$ 51,188
Totals	\$ 486,000	\$ 184,303	\$ 172,761	\$ 843,064

Commentary: The City continues to collect \$71.00 a quarter in order to full fill its debt obligations.

Debt Service Report

Local Unit Name: City of Pinconning
 Local Unit Code: 92050
 Current Fiscal Year End Date: 6/30/2018

Debt Name: 2002 Reserve Bond B
 Issuance Date: 1/1/2002
 Issuance Amount: \$47,000
 Debt Instrument (or Type): Bond
 Repayment Source(s):

Years Ending	Principal	Interest 6/1	Interest 12/1	Total
2018	\$ 1,000	\$ 736	\$ 712	\$ 2,448
2019	\$ 1,000	\$ 712	\$ 689	\$ 2,401
2020	\$ 1,000	\$ 689	\$ 665	\$ 2,354
2021	\$ 1,000	\$ 665	\$ 641	\$ 2,306
2022	\$ 1,000	\$ 641	\$ 617	\$ 2,258
2023	\$ 1,000	\$ 617	\$ 594	\$ 2,211
2024	\$ 1,000	\$ 594	\$ 570	\$ 2,164
2025	\$ 1,000	\$ 570	\$ 546	\$ 2,116
2026	\$ 1,000	\$ 546	\$ 523	\$ 2,069
2027	\$ 1,000	\$ 523	\$ 499	\$ 2,022
2028	\$ 1,000	\$ 499	\$ 475	\$ 1,974
2029	\$ 1,000	\$ 475	\$ 451	\$ 1,926
2030	\$ 1,000	\$ 451	\$ 428	\$ 1,879
2031	\$ 1,000	\$ 428	\$ 404	\$ 1,832
2032	\$ 1,000	\$ 404	\$ 380	\$ 1,784
2033	\$ 1,000	\$ 380	\$ 356	\$ 1,736
2034	\$ 2,000	\$ 356	\$ 309	\$ 2,665
2035	\$ 2,000	\$ 309	\$ 261	\$ 2,570
2036	\$ 2,000	\$ 261	\$ 214	\$ 2,475
2037	\$ 2,000	\$ 214	\$ 166	\$ 2,380
2038	\$ 2,000	\$ 166	\$ 119	\$ 2,285
2039	\$ 2,000	\$ 119	\$ 71	\$ 2,190
2040	\$ 3,000	\$ 71	\$ -	\$ 3,071
Totals	\$ 31,000	\$ 10,426	\$ 9,690	\$ 51,116

Commentary: The City continues to collect \$71.00 a quarter in order to full fill its debt obligations.