

Performance Dashboard

Local Unit Name: Village of Shepherd

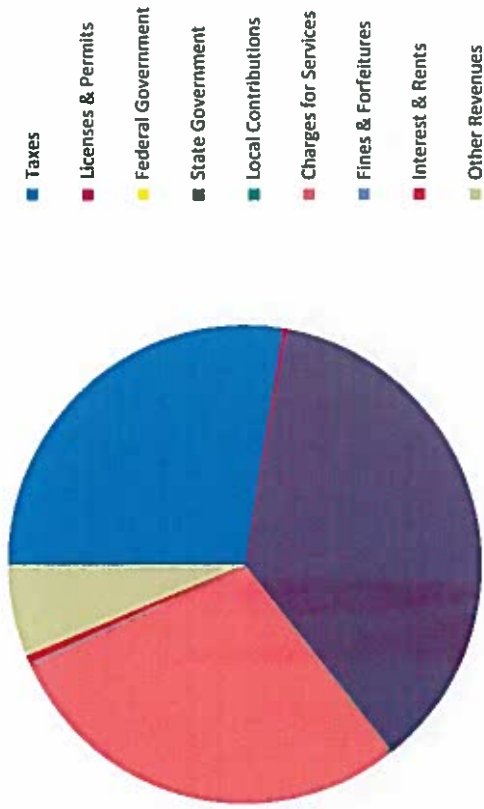
Local Unit Code: 37-3020

	2018	2019	Trend	Performance
Fiscal Stability				
Annual General Fund expenditures per capita	\$412	\$450	↑ 9.2%	Negative
Fund Balance as % of annual General Fund expenditures	15.6%	32.3%	↑107.5%	Positive
Unfunded pension & OPEB liability, as a % of annual General Fund revenue	8%	15%	↑80.4%	Negative
Debt burden per capita	\$39	\$43	↑11.1%	Negative
Percentage of road funding provided by the General Fund	5.8%	0.0%	↓#####	Neutral
Ratio of pensioners to employees	0.33	0.33	→ 0.0%	Neutral
Number of services delivered via cooperative venture	4	4	→ 0.0%	Neutral
Economic Strength				
% of community with access to high speed broadband	100%	100%	→ 0.0%	Neutral
% of community age 25+ with Bachelor's degree or higher	26%	26%	→ 0.0%	Neutral
Average age of critical infrastructure (years)	-	-	#DIV/0!	#DIV/0!
Public Safety				
Violent crimes per thousand	1	1	→ 0.0%	Neutral
Property crimes per thousand	1	1	↑100.0%	Negative
Traffic injuries or fatalities	1	6	↑500.0%	Negative
Quality of Life				
Miles of sidewalks and non-motorized paths/trails as a factor of total miles of local/major roads & streets	0.44	0.44	→ 0.0%	Neutral
Percent of General Fund expenditures committed to arts, culture and recreation	0.0%	0.0%	#DIV/0!	#DIV/0!
Acres of parks per thousand residents	0.7	0.7	→ 0.0%	Neutral
Percent of community being provided with curbside recycling	100%	100%	→ 0.0%	Neutral

CITIZEN'S GUIDE TO LOCAL UNIT FINANCES - Village of Shepherd (37-3020)

REVENUES

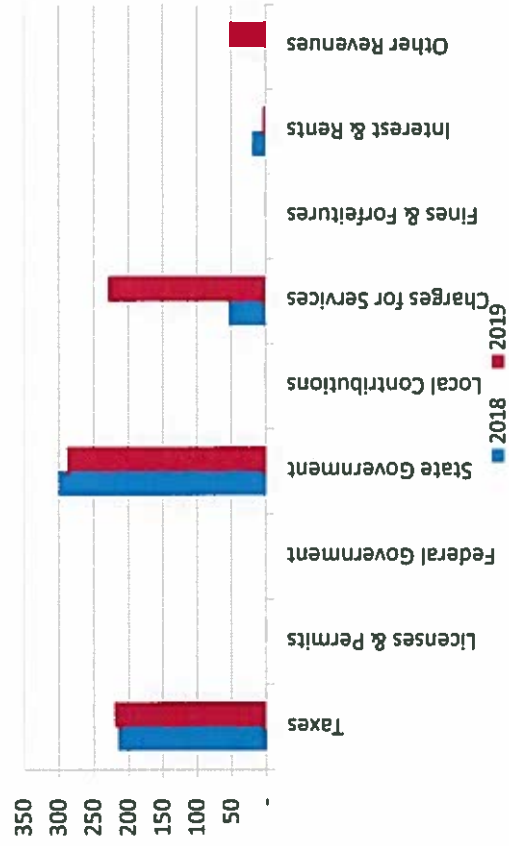
1. Where our money comes from (all governmental funds)



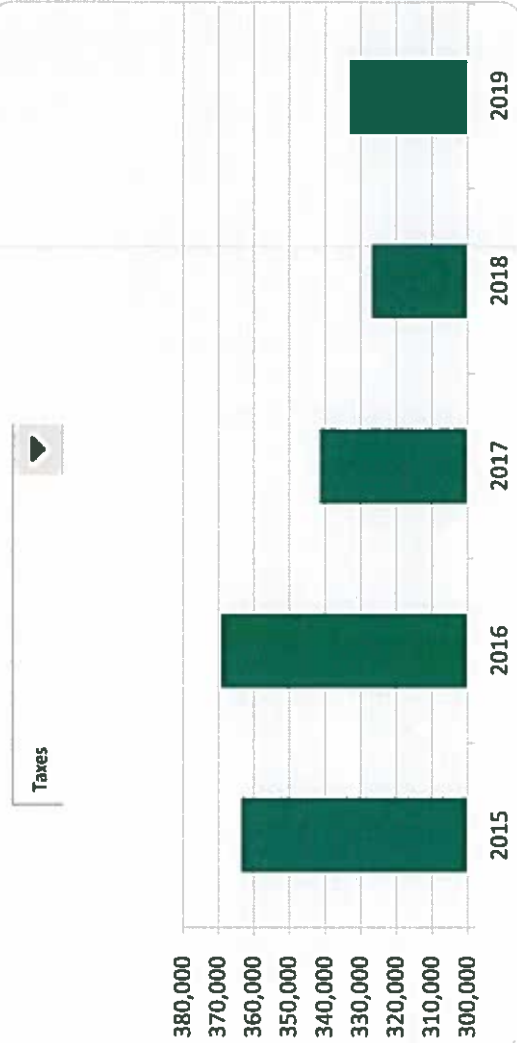
2. Compared to the prior year

	<u>2018</u>	<u>2019</u>	<u>% change</u>
Taxes	\$ 326,641	\$ 332,922	1.92%
Licenses & Permits	-	2,863	N/A
Federal Government	-	-	N/A
State Government	454,293	435,675	-4.10%
Local Contributions	-	2,300	N/A
Charges for Services	81,000	346,028	327.20%
Fines & Forfeitures	-	2,495	N/A
Interest & Rents	27,814	6,205	-77.69%
Other Revenues	1,310	74,981	5623.74%
Total Revenues	\$ 891,058	\$ 1,203,469	35.06%

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



4. Historical trends of individual sources



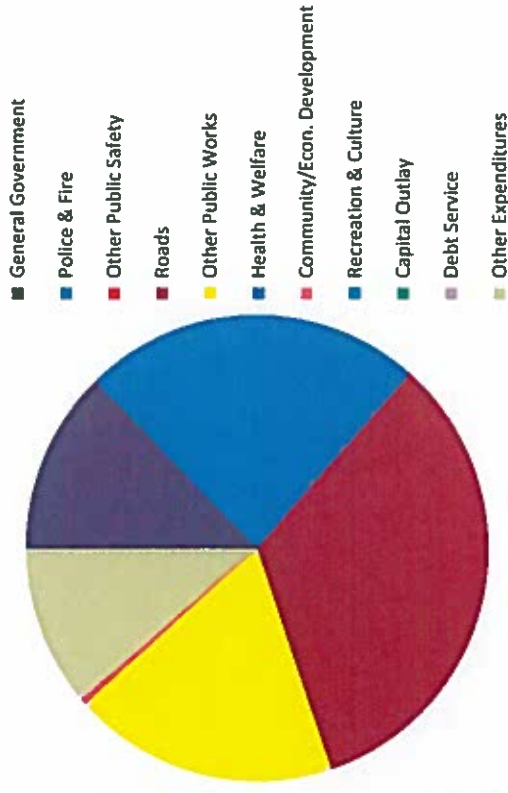
Commentary:

For more information on our unit's finances, contact Gina L Gross at 989-828-5278.

CITIZEN'S GUIDE TO LOCAL UNIT FINANCES - Village of Shepherd (37-3020)

EXPENDITURES

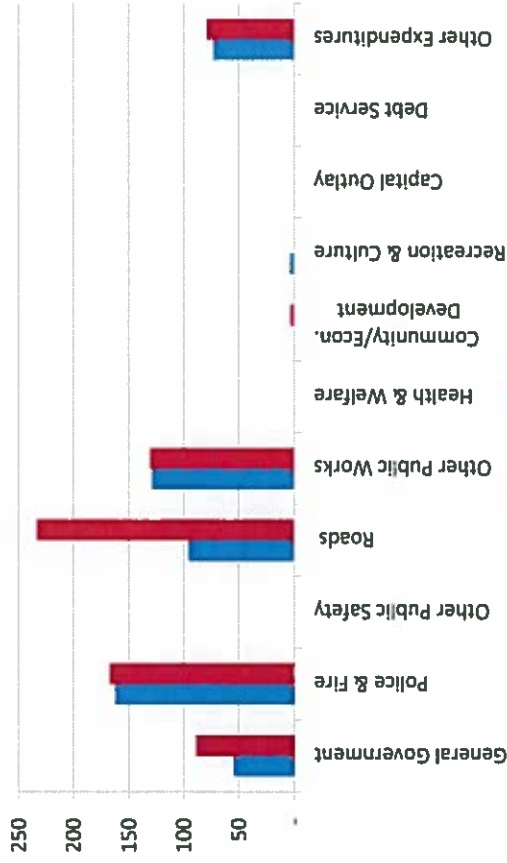
1. Where we spend our money (all governmental funds)



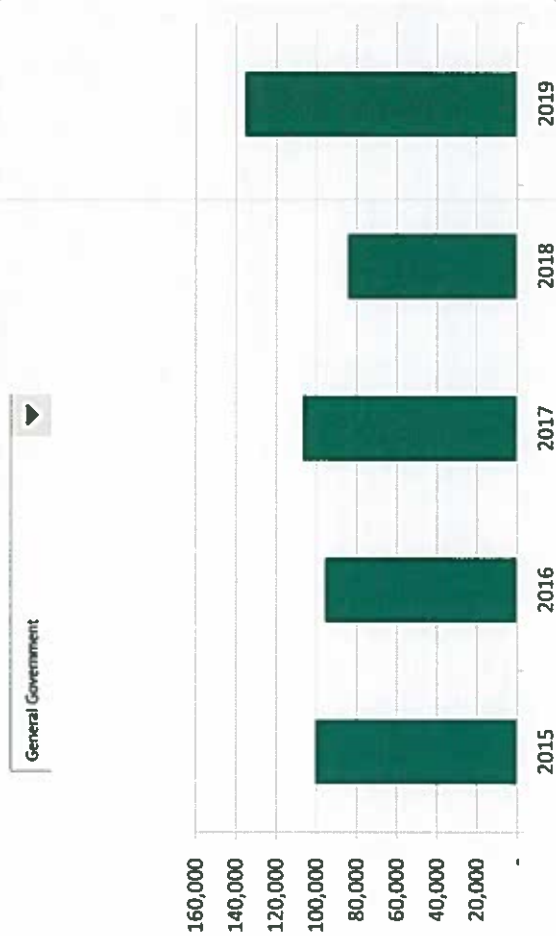
2. Compared to the prior year

	2018	2019	% change
General Government	\$ 84,213	\$ 135,357	60.73%
Police & Fire	246,860	253,838	2.83%
Other Public Safety	-	-	N/A
Roads	145,432	353,917	143.36%
Other Public Works	195,371	197,816	1.25%
Health & Welfare	-	-	N/A
Community/Econ. Development	-	4,800	N/A
Recreation & Culture	5,290	-	-100.00%
Capital Outlay	-	-	N/A
Debt Service	-	-	N/A
Other Expenditures	110,486	119,100	7.80%
Total Expenditures	\$ 787,652	\$ 1,064,828	35.19%

3. Spending per capita - compared to the prior year



4. Historical trends of individual departments:



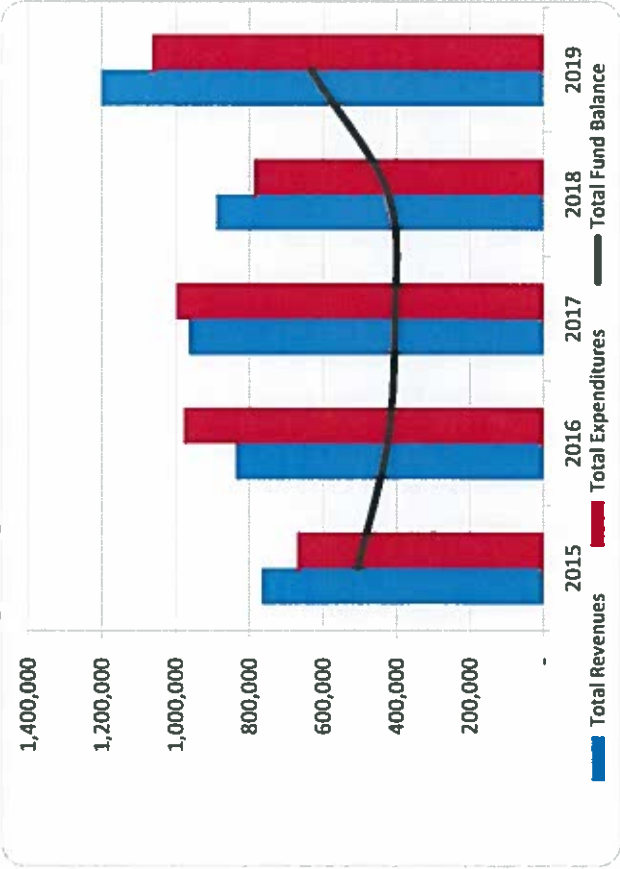
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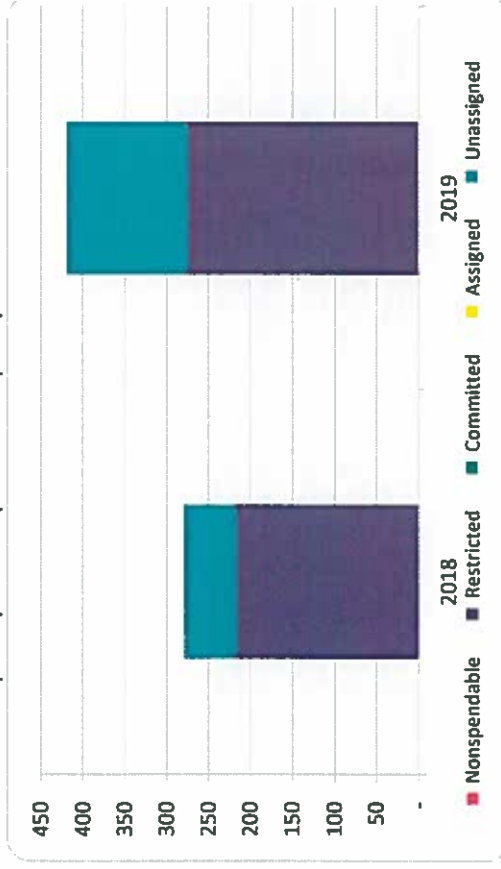
CITIZEN'S GUIDE TO LOCAL UNIT FINANCES - Village of Shepherd (37-3020)

FINANCIAL POSITION

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



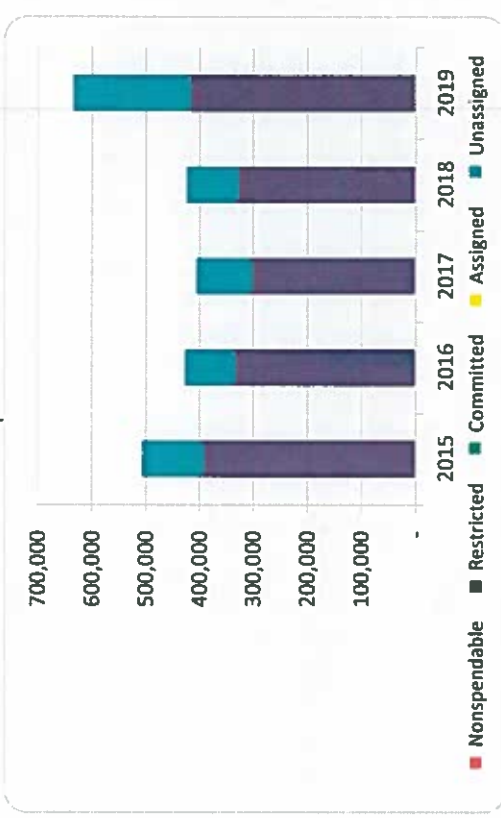
3. Fund balance per capita - compared to the prior year



2. Compared to the prior year

	2018	2019	% change
Revenue	891,058	1,203,469	35.06%
Expenditures	787,652	1,064,828	35.19%
Surplus (shortfall)	103,406	138,641	34.07%
Fund balance, by component:			
Nonspendable	-	-	N/A
Restricted	326,096	414,910	27.24%
Committed	-	-	N/A
Assigned	-	-	N/A
Unassigned	97,075	220,020	126.65%
total fund balance	423,171	634,930	50.04%

4. Historical trends of individual components

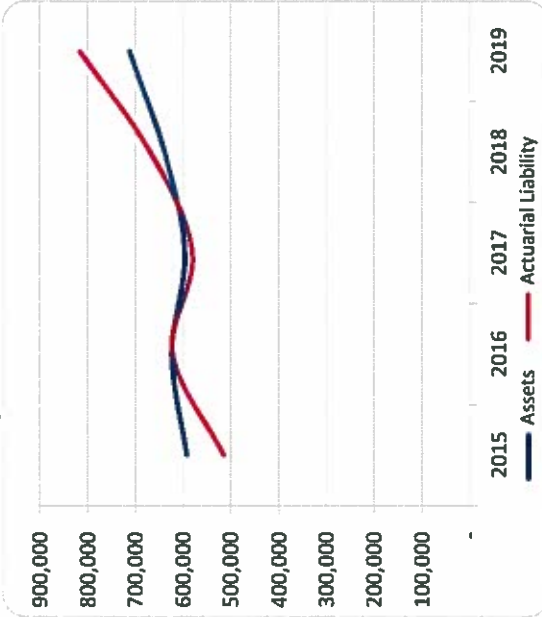


Commentary:

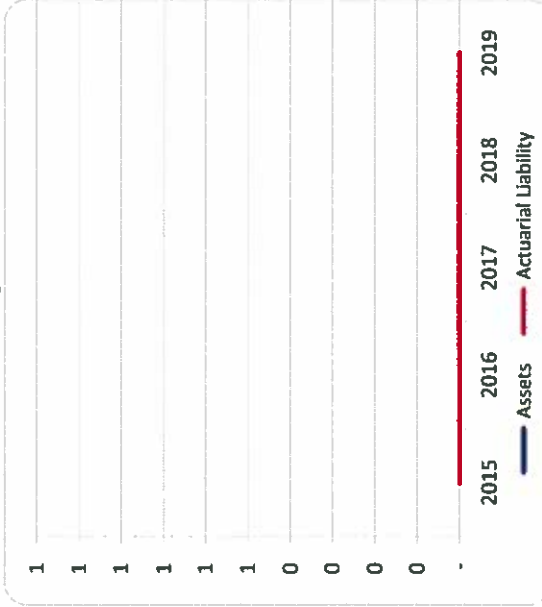
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CITIZEN'S GUIDE TO LOCAL UNIT FINANCES - Village of Shepherd (37-3020)

1. Pension funding status

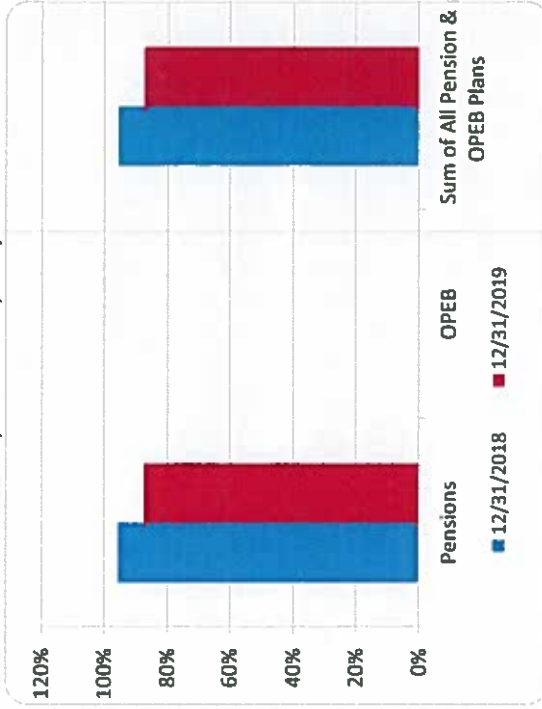


2. Retiree Health care funding status

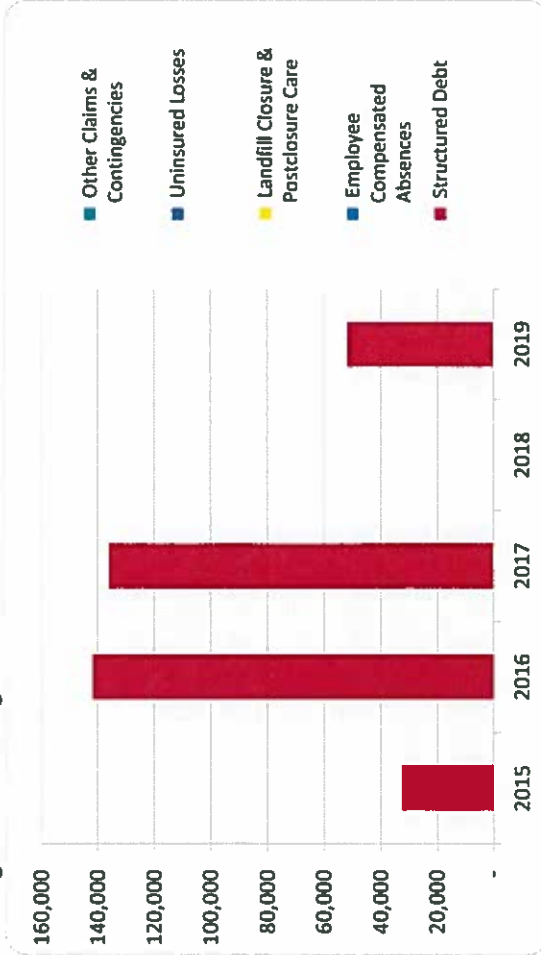


OTHER LONG TERM OBLIGATIONS

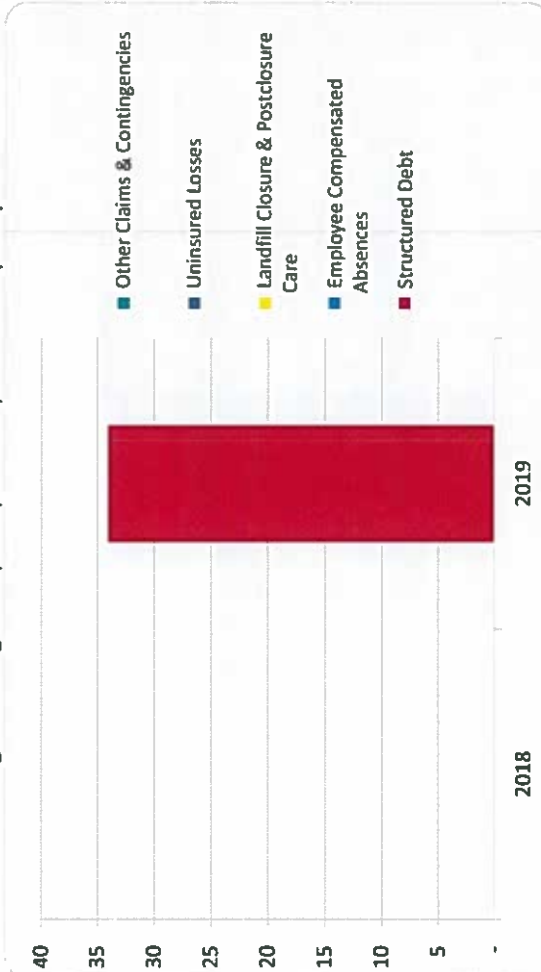
3. Percent funded - compared to the prior year



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 Gina L Gross at 989-828-5278.

Debt Service Report

Local Unit Name: Village of Shepherd
Local Unit Code: 37-3020
Current Fiscal Year End Date: 2/28/2019

Debt Name: Skid Steer/Truck F250 DPW
Issuance Date: 3/20/2018
Issuance Amount: \$93,722
Debt Instrument (or Type): Lease
Repayment Source(s): annual payment

<u>Years Ending</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
Year 1	\$ 18,433	\$ 2,903	\$ 21,336
Year 2	\$ 17,414	\$ 3,923	\$ 21,336
Year 3	\$ 18,321	\$ 3,015	\$ 21,336
Year 4	\$ 19,275	\$ 2,061	\$ 21,336
Year 5	\$ 20,279	\$ 1,057	\$ 21,336
Year 6	\$	\$	\$ -
Year 7	\$	\$	\$ -
Totals	\$ 93,722	\$ 12,958	\$ 106,680

Commentary:

Debt Service Report

Local Unit Name: Village of Shepherd
Local Unit Code: 37-3020
Current Fiscal Year End Date: 2/28/2019

Debt Name: International Truck DPW
Issuance Date: 12/15/2015
Issuance Amount: \$139,675
Debt Instrument (or Type): Lease
Repayment Source(s): annual payment

<u>Years Ending</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
Year 1	\$ 29,329	\$ 907	\$ 30,236
Year 2	\$ 26,074	\$ 4,163	\$ 30,236
Year 3	\$ 27,057	\$ 3,179	\$ 30,236
Year 4	\$ 28,078	\$ 2,158	\$ 30,236
Year 5	\$ 29,137	\$ 1,099	\$ 30,236
Year 6	\$	\$	\$ -
Year 7	\$	\$	\$ -
Totals	\$ 139,675	\$ 11,507	\$ 151,182

Commentary:

Projected Budget Report

Local Unit Name: Village of Shepherd
Local Unit Code: 37-3020
Current Fiscal Year End Date: 2/29/2020
Fund Name: General

REVENUES	Current Year Budget	Percentage Change	Year 2 Budget	Assumptions
Property Taxes	\$ 315,472	%	\$ 315,472	
Other Taxes	\$ 14,340	%	\$ 14,340	
State Revenue Sharing	\$ 155,000	-	\$ 155,000	
Income Tax	\$ 154,000	-	\$ 154,000	
Fines & Fees	\$ 60,735	%	\$ 60,735	
Licenses & Permits	\$ 650	%	\$ 650	
Interest Income	\$ 3,610	1	\$ 3,628	
Grant Revenues	\$ 250	%	\$ 250	
Other Revenues	\$ 405,347	1	\$ 407,374	
Interfund Transfers (In)	\$ 48,700	%	\$ 48,700	
Total Revenues	\$ 1,158,104		\$ 1,160,149	
EXPENDITURES				
General Government	\$ 475,398	1	\$ 477,775	
Police and Fire	\$ 232,292	1	\$ 233,453	
Other Public Safety	\$ -	%	\$ -	
Roads	\$ 274,320	1	\$ 277,063	
Other Public Works	\$ -	%	\$ -	
Health and Welfare	\$ -	%	\$ -	
Community & Economic Development	\$ -	%	\$ -	
Recreation & Culture	\$ -	%	\$ -	
Capital Outlay	\$ 382,487	1	\$ 386,312	
Debt Service	\$ -	%	\$ -	
Other Expenditures	\$ 77,069	%	\$ 77,069	
Interfund Transfers (Out)	\$ 14,340	%	\$ 14,340	
Total Expenditures	\$ 1,455,906		\$ 1,466,013	
Net Revenues (Expenditures)	\$ (297,802)		\$ (305,864)	
Beginning Fund Balance	\$ 550,069		\$ 252,267	
Ending Fund Balance	\$ 252,267		\$ (53,597)	

fire assessment here

Commentary: