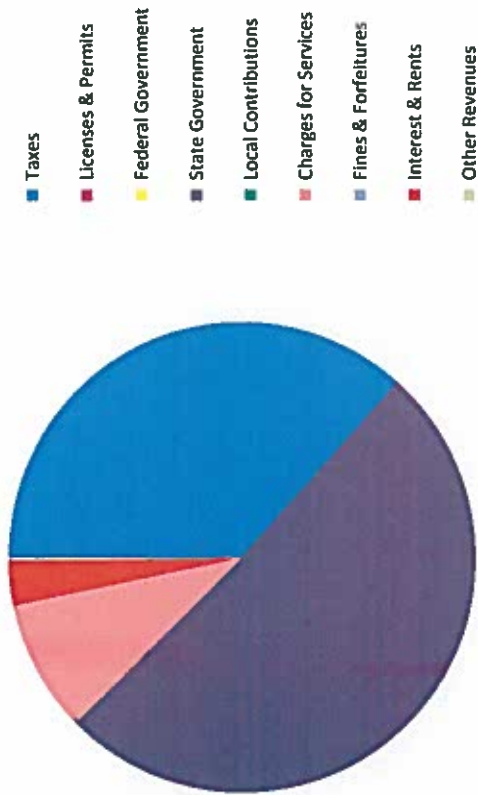


CITIZEN'S GUIDE TO LOCAL UNIT FINANCES - Village of Shepherd (37-3020)

REVENUES

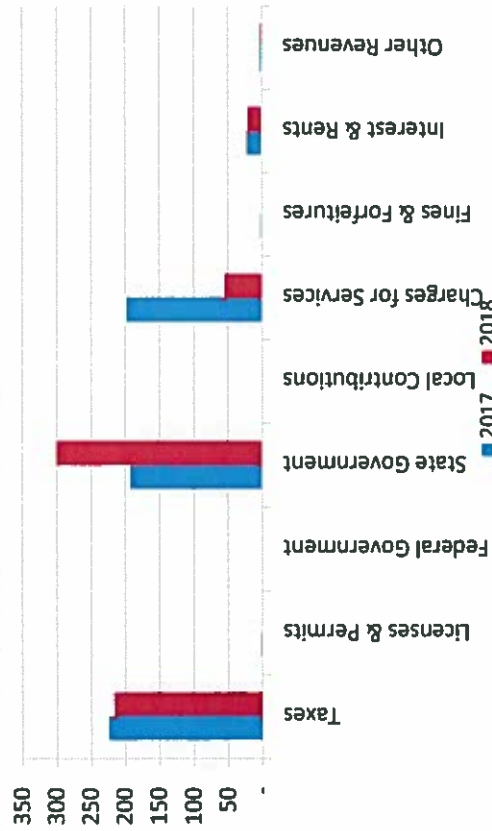
1. Where our money comes from (all governmental funds)



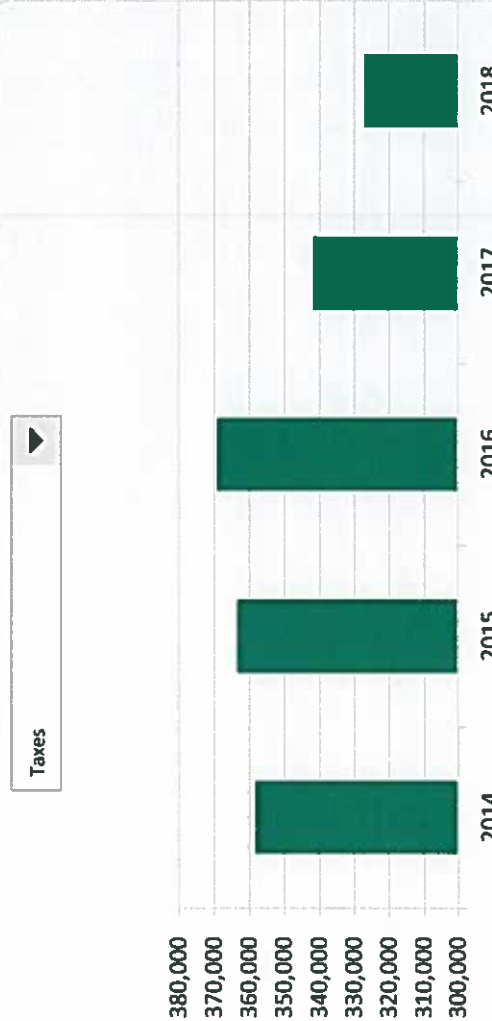
2. Compared to the prior year

	2017	2018	% change
Taxes	\$ 341,194	\$ 326,641	-4.27%
Licenses & Permits	1,300	-	-100.00%
Federal Government	-	-	N/A
State Government	290,852	454,293	56.19%
Local Contributions	-	-	N/A
Charges for Services	298,656	81,000	-72.88%
Fines & Forfeitures	749	-	-100.00%
Interest & Rents	30,596	27,814	-9.09%
Other Revenues	1,097	1,310	19.42%
Total Revenues	\$ 964,444	\$ 891,058	-7.61%

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



4. Historical trends of individual sources



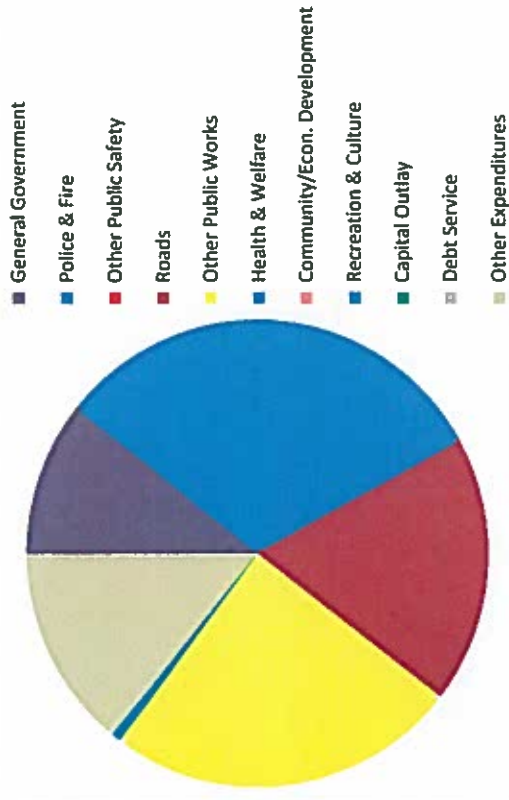
Commentary:

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

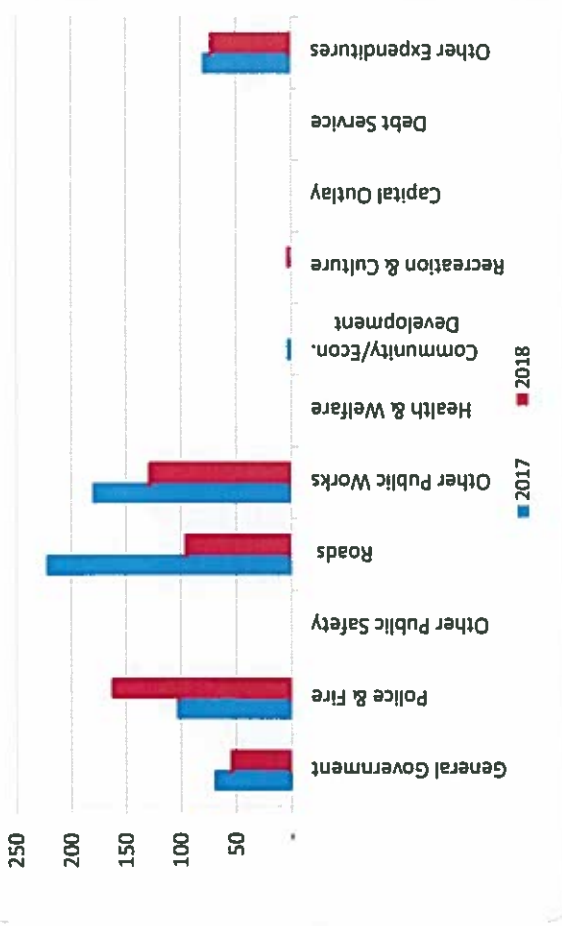
1. Where we spend our money (all governmental funds)



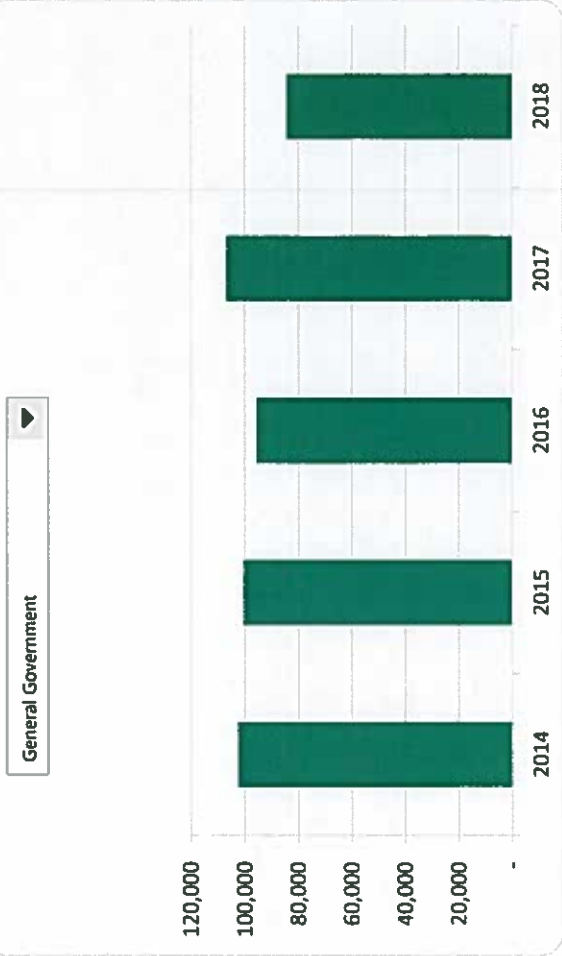
2. Compared to the prior year

	2017	2018	% change
General Government	\$ 106,580	\$ 84,213	-20.99%
Police & Fire	157,772	246,860	56.47%
Other Public Safety	-	-	N/A
Roads	337,026	145,432	-56.85%
Other Public Works	272,458	195,371	-28.29%
Health & Welfare	-	-	N/A
Community/Econ. Development	4,800	-	-100.00%
Recreation & Culture	-	5,290	N/A
Capital Outlay	-	-	N/A
Debt Service	-	-	N/A
Other Expenditures	120,752	110,486	-8.50%
Total Expenditures	\$ 999,388	\$ 787,652	-21.19%

3. Spending per capita - compared to the prior year



4. Historical trends of individual departments:

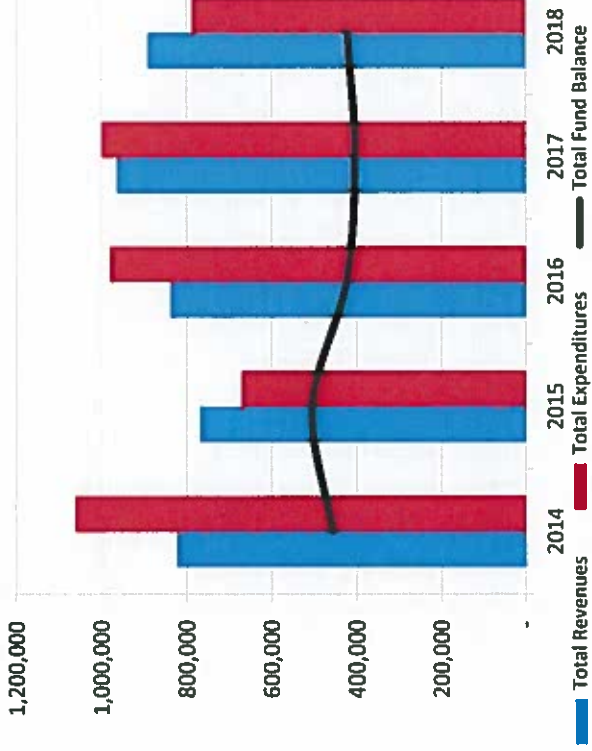


Commentary:

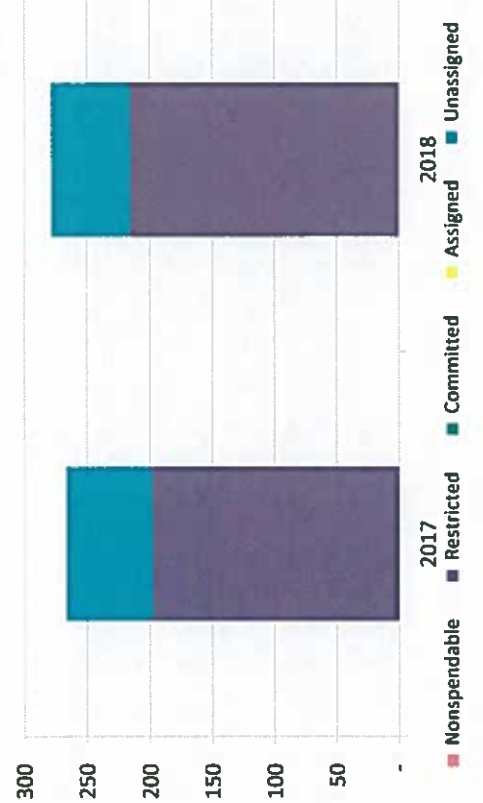
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CITIZEN'S GUIDE TO LOCAL UNIT FINANCES - Village of Shepherd (37-3020)

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



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

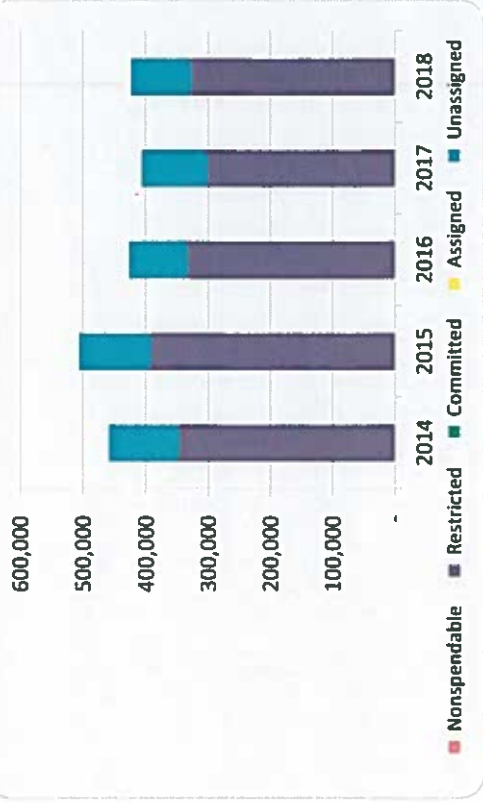


FINANCIAL POSITION

2. Compared to the prior year

	2017	2018	% change
Revenue	964,444	891,058	-7.61%
Expenditures	999,388	787,652	-21.19%
Surplus (shortfall)	(34,944)	103,406	-395.92%
Fund balance, by component:			
Nonspendable	-	-	N/A
Restricted	300,210	326,096	8.62%
Committed	-	-	N/A
Assigned	-	-	N/A
Unassigned	104,858	97,075	-7.42%
total fund balance	405,068	423,171	4.47%

4. Historical trends of individual components



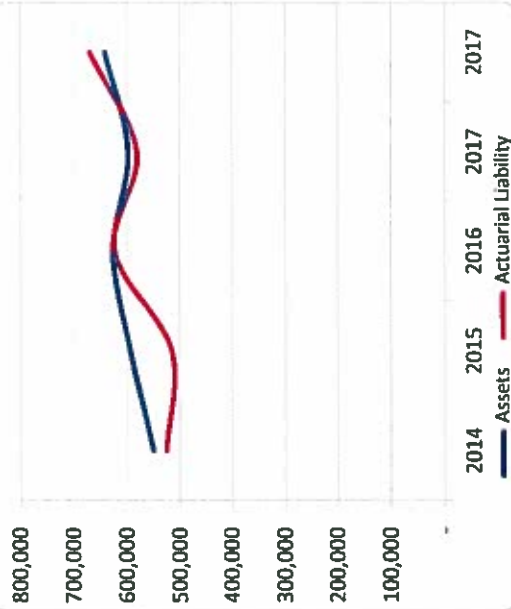
Commentary:

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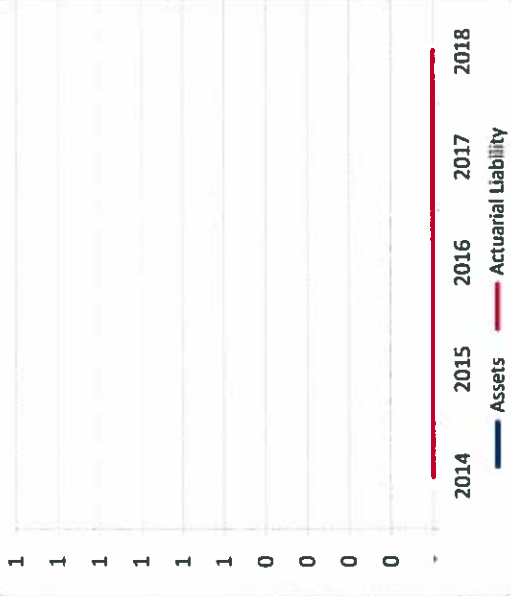
CITIZEN'S GUIDE TO LOCAL UNIT FINANCES - Village of Shepherd (37-3020)

OTHER LONG TERM OBLIGATIONS

1. Pension funding status



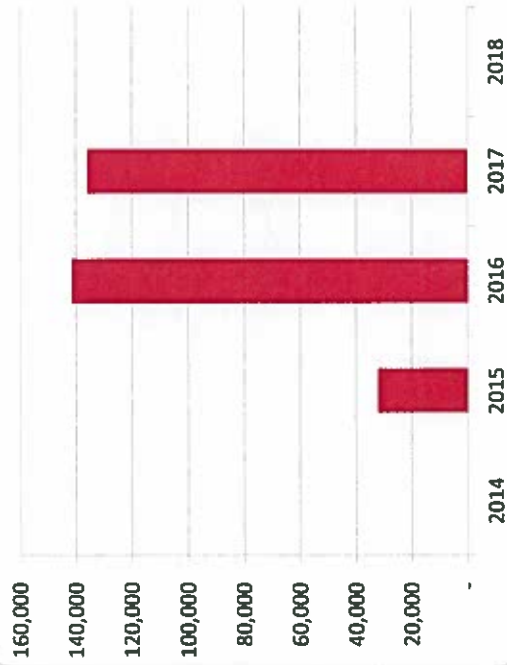
2. Retiree Health care funding status



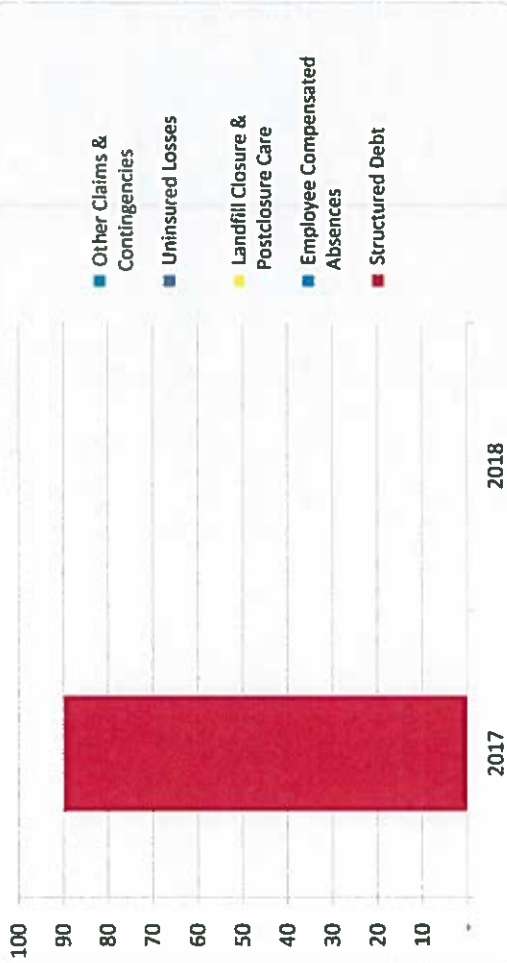
3. Percent funded - compared to the prior year



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 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: 2/28/2018

Debt Name: Skid Steer/New Truck
Issuance Date: 3/20/2018
Issuance Amount: \$93,722
Debt Instrument (or Type): Lease
Repayment Source(s): public improvement fund

Years Ending	Principal	Interest	Total
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: 2/28/2018

Debt Name: Dump truck
Issuance Date: 12/15/2015
Issuance Amount: \$139,675
Debt Instrument (or Type): Lease
Repayment Source(s): public improvement fund

Years Ending	Principal	Interest	Total
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:

Performance Dashboard

Local Unit Name: Village of Shepherd
Local Unit Code: 37-3020

	2017	2018	Trend	Performance
Fiscal Stability				
Annual General Fund expenditures per capita	\$363	\$412	↑ 13.5%	Negative
Fund Balance as % of annual General Fund expenditures	19.1%	15.6%	↓ -18.4%	Negative
Unfunded pension & OPEB liability, as a % of annual General Fund revenue	Overfunded	8%	#VALUE!	#VALUE!
Debt burden per capita	\$37	\$39	↑ 4.3%	Negative
Percentage of road funding provided by the General Fund	6.6%	5.8%	↓ -12.2%	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	→ 0.0%	Neutral
Traffic injuries or fatalities	4	8	↑ 100.0%	Negative
Quality of Life				
Miles of sidewalks and non-motorized paths/trails as a factor of total miles of local/major roads & streets	0.33	0.44	↑ 33.3%	Positive
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

Projected Budget Report

Local Unit Name:
 Local Unit Code:
 Current Fiscal Year End Date:
 Fund Name:

Village of Shepherd
 37-3020
 2/28/2018

REVENUES	Current Year Budget	Percentage Change	Year 2 Budget	Assumptions
Property Taxes	\$ 323,000	1 %	\$ 326,230	
Other Taxes	\$ 14,042	1 %	\$ 14,182	
State Revenue Sharing	\$ 142,000	1 %	\$ 143,420	
Income Tax	\$ 130,000	2 %	\$ 132,600	
Fines & Fees	\$ 78,500	-	\$ 78,500	
Licenses & Permits	\$ 600	-	\$ 600	
Interest Income	\$ 2,400	1 %	\$ 2,424	
Grant Revenues	\$ 250	-	\$ 250	
Other Revenues	\$ 385,905	1 %	\$ 389,764	58640 Fire assess
Interfund Transfers (In)	\$ 49,500	-	\$ 49,500	
Total Revenues	\$ 1,126,197		\$ 1,137,470	
EXPENDITURES				
General Government	\$ 456,542	2 %	\$ 465,673	
Police and Fire	\$ 214,443	2 %	\$ 218,732	
Other Public Safety	\$ -	-	\$ -	
Roads	\$ 200,257	1 %	\$ 202,260	
Other Public Works	\$ -	-	\$ -	
Health and Welfare	\$ -	-	\$ -	
Community & Economic Development	\$ -	-	\$ -	
Recreation & Culture	\$ -	-	\$ -	
Capital Outlay	\$ 298,663	2 %	\$ 304,636	
Debt Service	\$ -	-	\$ -	
Other Expenditures	\$ 52,577	%	\$ 52,577	
Interfund Transfers (Out)	\$ 49,500	%	\$ 49,500	
Total Expenditures	\$ 1,271,982		\$ 1,293,378	
Net Revenues (Expenditures)	\$ (145,785)		\$ (155,907)	
Beginning Fund Balance	\$ 356,058		\$ 210,273	
Ending Fund Balance	\$ 210,273		\$ 54,366	

Commentary: