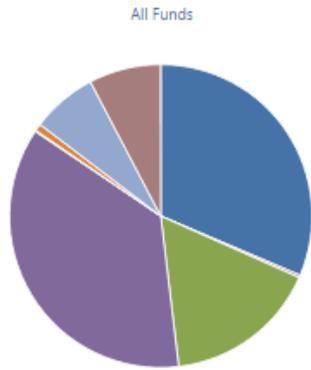


# Village of Pellston Financial Summary – Revenues

Where Our Money Comes From



Full-screen Snip

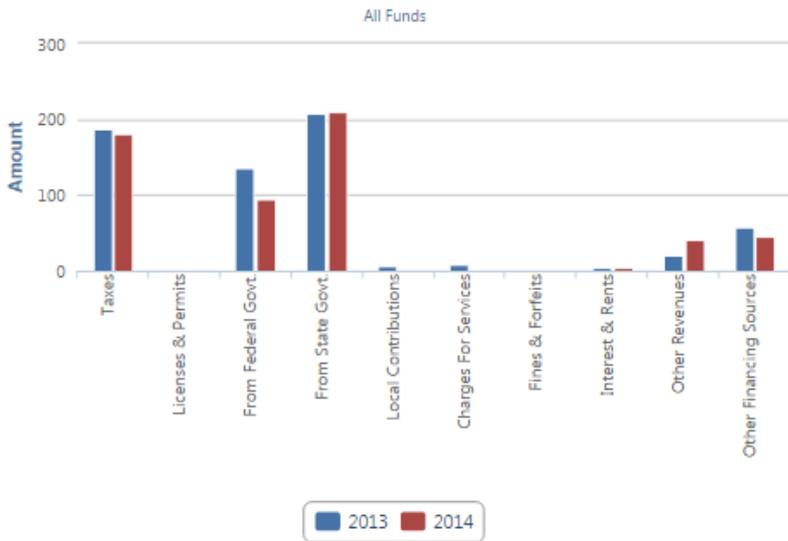
- Taxes
- From Federal Govt.
- Charges For Services
- Other Revenues
- Licenses & Permits
- From State Govt.
- Interest & Rents
- Other Financing Sources

2013 Data      2014 Data      % Change

## Revenues

|                         | 2013 Data        | 2014 Data        | % Change       |
|-------------------------|------------------|------------------|----------------|
| Taxes                   | \$145,170        | \$140,499        | -3.22 %        |
| Licenses & Permits      | \$210            | \$1,153          | 449.05 %       |
| From Federal Govt.      | \$104,765        | \$73,618         | -29.73 %       |
| From State Govt.        | \$160,728        | \$162,573        | 1.15 %         |
| Local Contributions     | \$4,000          | \$0              | -100.00 %      |
| Charges For Services    | \$6,854          | \$442            | -93.55 %       |
| Interest & Rents        | \$2,716          | \$3,440          | 26.66 %        |
| Other Revenues          | \$16,001         | \$31,233         | 95.19 %        |
| <b>Total Revenues</b>   | <b>\$440,444</b> | <b>\$412,958</b> | <b>-6.24 %</b> |
| Other Financing Sources | \$44,580         | \$34,454         | -22.71 %       |

Revenues Per Capita (vs. Prior Year)



Historical Trends Category:

Historical Trends Of Individual Revenues



# Village of Pellston Financial Summary – Expenditures

Where We Spend Our Money

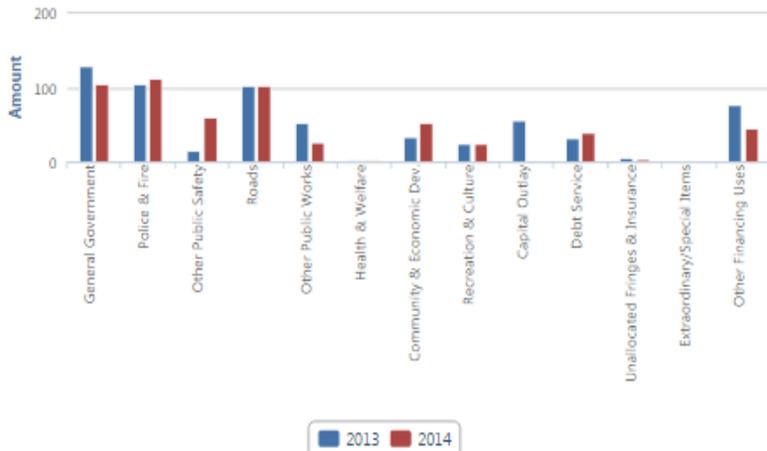
All Funds



Full-screen Snip

Spending Per Capita (vs. Prior Year)

All Funds



2013 Data

2014 Data

% Change

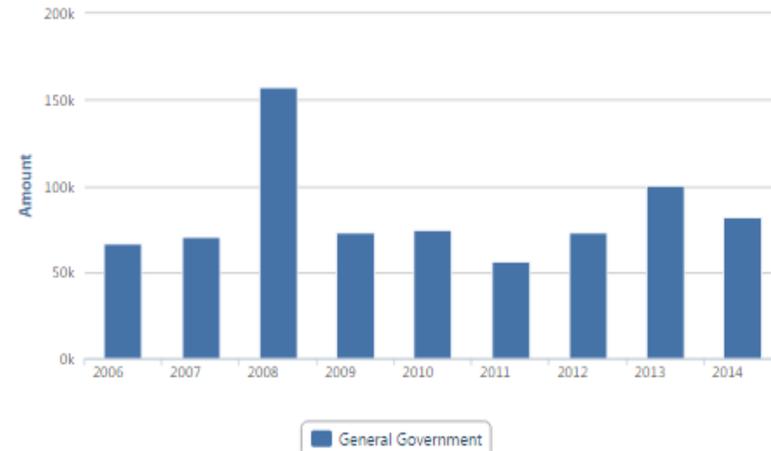
## Expenditures

|                                 | 2013 Data        | 2014 Data        | % Change       |
|---------------------------------|------------------|------------------|----------------|
| General Government              | \$100,433        | \$81,936         | -18.42 %       |
| Police & Fire                   | \$81,006         | \$87,276         | 7.74 %         |
| Other Public Safety             | \$11,443         | \$45,931         | 301.39 %       |
| Roads                           | \$79,335         | \$79,923         | 0.74 %         |
| Other Public Works              | \$40,498         | \$20,637         | -49.04 %       |
| Health & Welfare                | \$1,195          | \$1,200          | 0.42 %         |
| Community & Economic Dev.       | \$26,858         | \$41,336         | 53.91 %        |
| Recreation & Culture            | \$19,522         | \$18,776         | -3.82 %        |
| Capital Outlay                  | \$44,062         | \$0              | -100.00 %      |
| Debt Service                    | \$25,288         | \$30,724         | 21.50 %        |
| Unallocated Fringes & Insurance | \$3,766          | \$3,381          | -10.22 %       |
| <b>Total Expenditures</b>       | <b>\$433,406</b> | <b>\$411,120</b> | <b>-5.14 %</b> |
| Other Financing Uses            | \$59,538         | \$34,454         | -42.13 %       |

Historical Trends Category:

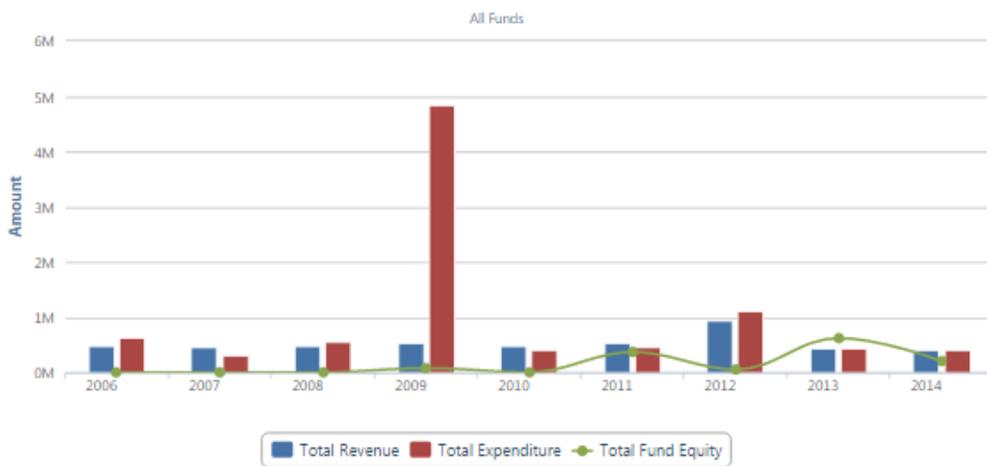
Historical Trends Of Individual Expenses

All Funds



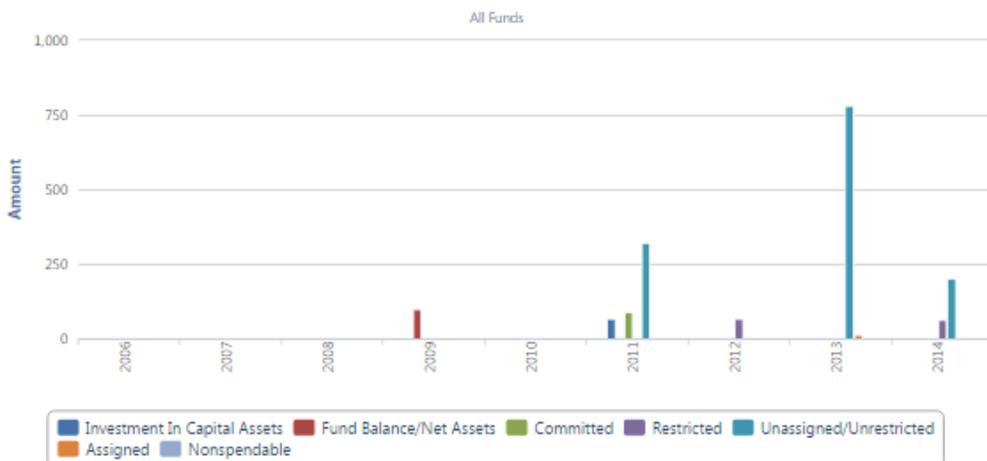
# Village of Pellston Financial Summary – Position

How Have We Managed Our Resources

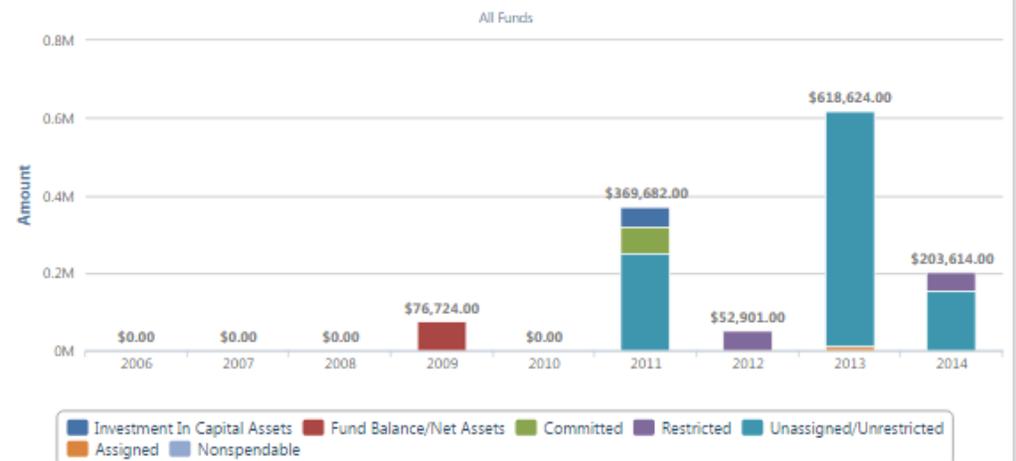


|                                 | 2013 Data        | 2014 Data        | % Change        |
|---------------------------------|------------------|------------------|-----------------|
| <b>Revenue/Expenditure</b>      |                  |                  |                 |
| Revenue                         | \$440,444        | \$412,958        | -6.24 %         |
| Expenditure                     | \$433,406        | \$411,120        | -5.14 %         |
| <b>Surplus (shortfall)</b>      | <b>\$7,038</b>   | <b>\$1,838</b>   | <b>-73.88 %</b> |
| <b>Fund Equity By Component</b> |                  |                  |                 |
| Restricted                      | \$0              | \$47,861         | 100.00 %        |
| Unassigned/Unrestricted         | \$607,944        | \$155,753        | -74.38 %        |
| Assigned                        | \$10,680         | \$0              | -100.00 %       |
| <b>Total Fund Equity</b>        | <b>\$618,624</b> | <b>\$203,614</b> | <b>-67.09 %</b> |

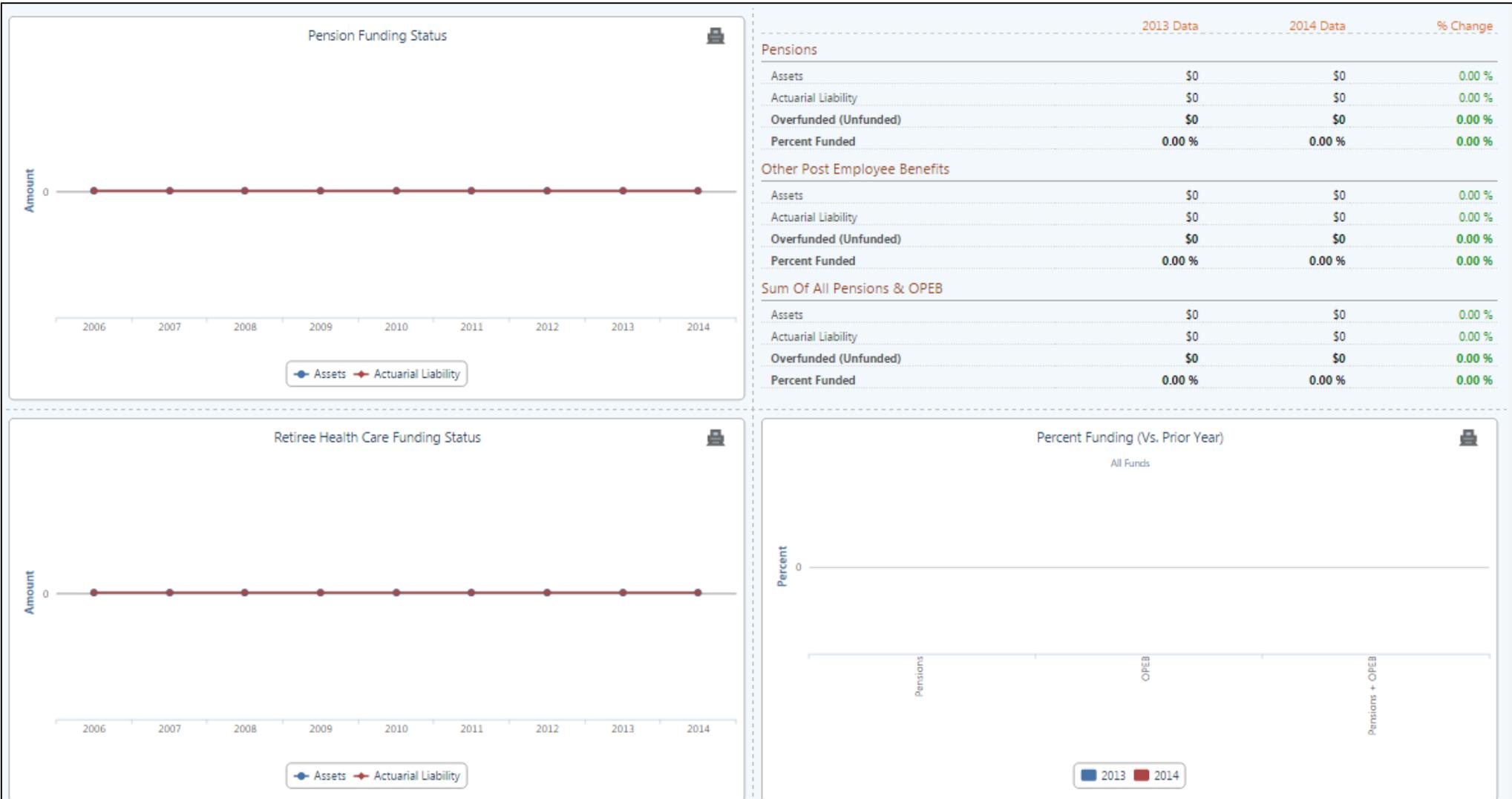
Fund Equity By Year Per Capita



Fund Equity By Year



# Village of Pellston Financial Summary – Obligations



The Village of Pellston does not participate in any unfunded pensions.

## Village of Pellston Financial Summary – Detailed Information

| Revenues                | [Expand All]     | Expenditures                    | [Expand All]     |
|-------------------------|------------------|---------------------------------|------------------|
| Taxes                   | \$140,499        | General Government              | \$81,936         |
| Licenses & Permits      | \$1,153          | Police & Fire                   | \$87,276         |
| From Federal Govt.      | \$73,618         | Other Public Safety             | \$45,931         |
| From State Govt.        | \$162,573        | Roads                           | \$79,923         |
| Charges For Services    | \$442            | Other Public Works              | \$20,637         |
| Interest & Rents        | \$3,440          | Health & Welfare                | \$1,200          |
| Other Revenues          | \$31,233         | Community & Economic Dev.       | \$41,336         |
| <b>Total Revenues</b>   | <b>\$412,958</b> | Recreation & Culture            | \$18,776         |
| Other Financing Sources | \$34,454         | Debt Service                    | \$30,724         |
|                         |                  | Unallocated Fringes & Insurance | \$3,381          |
|                         |                  | <b>Total Expenditures</b>       | <b>\$411,120</b> |
|                         |                  | Other Financing Uses            | \$34,454         |

# Village of Pellston Financial Summary – Fiscal Scorecard

## 2014 Municipal Financial Summary

Funds:  | Fiscal Year End:

Source: State F65 Data

[Compare To Previous Year](#) | [Compare Municipalities](#)

[Revenues](#)
[Expenditures](#)
[Position](#)
[Obligations](#)
[Detailed Information](#)
[Fiscal Scorecard](#)

### Fiscal Indicator Scorecard Annual Summary

Click on a row in the grid below to view the fiscal indicator scorecard for that year.

| Year End | Source          | Score | Population | Taxable Value | General Fund Revenues | General Fund Expenditures | General Fund Balance | Major Fund Deficit | General Long Term Debt |
|----------|-----------------|-------|------------|---------------|-----------------------|---------------------------|----------------------|--------------------|------------------------|
| 2014     | <Not Available> | 0     | 0          | \$0           | \$0                   | \$0                       | \$0                  | \$0                | \$0                    |
| 2013     | <Not Available> | 0     | 0          | \$0           | \$0                   | \$0                       | \$0                  | \$0                | \$0                    |
| 2012     | <Not Available> | 0     | 0          | \$0           | \$0                   | \$0                       | \$0                  | \$0                | \$0                    |
| 2011     | <Not Available> | 0     | 0          | \$0           | \$0                   | \$0                       | \$0                  | \$0                | \$0                    |
| 2010     | <Not Available> | 0     | 0          | \$0           | \$0                   | \$0                       | \$0                  | \$0                | \$0                    |
| 2009     | Audit Report    | 4     | 777        | \$15,769,735  | \$250,178             | \$238,840                 | \$133,816            | \$17,838           | \$558,831              |
| 2008     | <Not Available> | 0     | 0          | \$0           | \$0                   | \$0                       | \$0                  | \$0                | \$0                    |
| 2007     | Audit Report    | 2     | 772        | \$14,872,922  | \$234,058             | \$252,224                 | \$162,345            | \$0                | \$60,300               |
| 2006     | <Not Available> | 0     | 0          | \$0           | \$0                   | \$0                       | \$0                  | \$0                | \$0                    |

[Click here to learn more about the fiscal indicator scores](#)

\*Note: The fiscal indicator scorecard data is provided from the financial audit report filed by the municipality. Populations for 2000 are from the 2000 census; data for other years are estimates provided by the U.S. Census Bureau.

# Village of Pellston – Performance Dashboard

## Municipal Performance Dashboard

### Fiscal Stability

|   | 2010  | 2011  | Progress |
|---|-------|-------|----------|
| Annual general fund expenditures per capita   | \$307 | \$235 | ↓        |
| Fund balance as a percent of annual general fund expenditures   | 56.0% | 62.0% | ↑        |
| Unfunded other post employment benefits (OPEB) liability as a percent of annual general fund revenue<br><i>Notes: 2011: village has no retiree healthcare<br/>2010: village has no retiree healthcare</i> | 0%    | 0%    | →        |
| Debt burden per capita  | \$136 | \$95  | ↓        |
| Percentage of road funding provided by the general fund   | 0.0%  | 0.0%  | →        |
| Ratio of pensioners to employees  | 0.00  | 0.00  | →        |
| Number of services delivered via cooperative venture  | 1     | 1     | →        |
| Bond rating (Standard & Poor's)   | N/A   | N/A   |          |

### Public Safety

|                                | 2010 | 2011 | Progress |
|--------------------------------|------|------|----------|
| Violent crimes per thousand    | 2.2  | 2.2  | →        |
| Property crimes per thousand   | 5    | 5    | →        |
| Traffic injuries or fatalities | N/A  | N/A  |          |

### Economic Strength

|   | 2010 | 2011 | Progress |
|---|------|------|----------|
| Percent of community with access to high speed broadband      | 10%  | 10%  | →        |
| Percent of community age 25+ with a Bachelor Degree or higher | 7%   | 7%   | →        |
| Average age of critical infrastructure (years)                | 15.0 | 15.0 | →        |

### Quality of Life

|  | 2010 | 2011 | Progress |
|--|------|------|----------|
| Miles of sidewalks and non-motorized trails per mile of local roads      | 0.5  | 0.5  | →        |
| Percent of general fund budget committed to arts, culture and recreation | 12%  | 10%  | ↓        |
| Acres of park per thousand residents                                     | 45.0 | 45.0 | →        |
| Percent of community with curbside recycling                             | 0%   | 0%   | →        |

- Trend is down, performance improving   
 Trend is up, performance improving  
 Trend is down, performance declining   
 Trend is up, performance declining  
 Trend is down, performance neutral   
 Trend is up, performance neutral