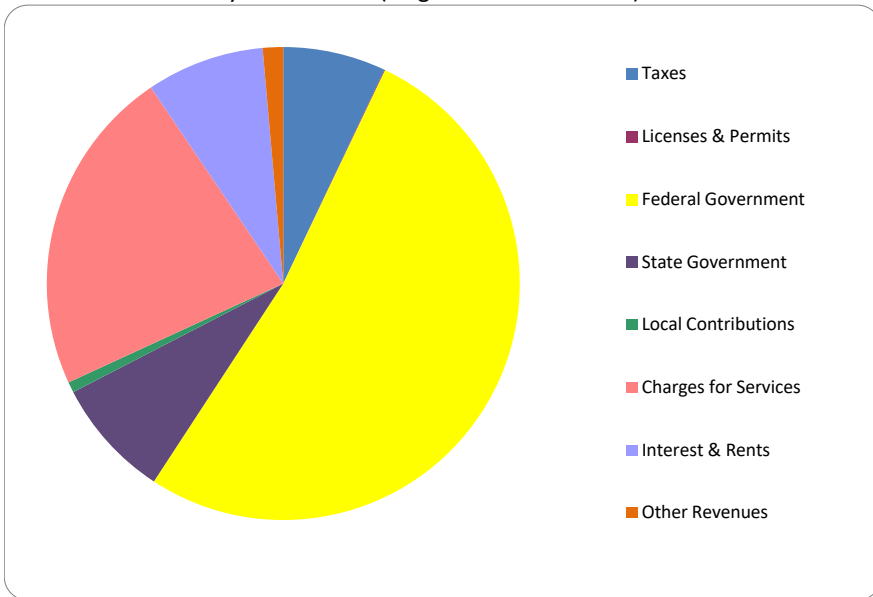


CITIZEN'S GUIDE TO LOCAL UNIT FINANCES - Village of Elberta (10-3-030)

REVENUES

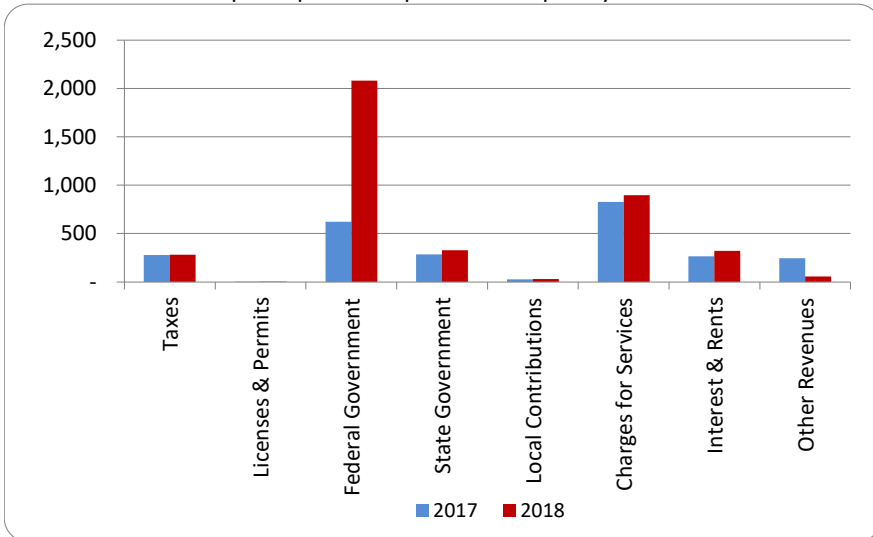
1. Where our money comes from (all governmental funds)



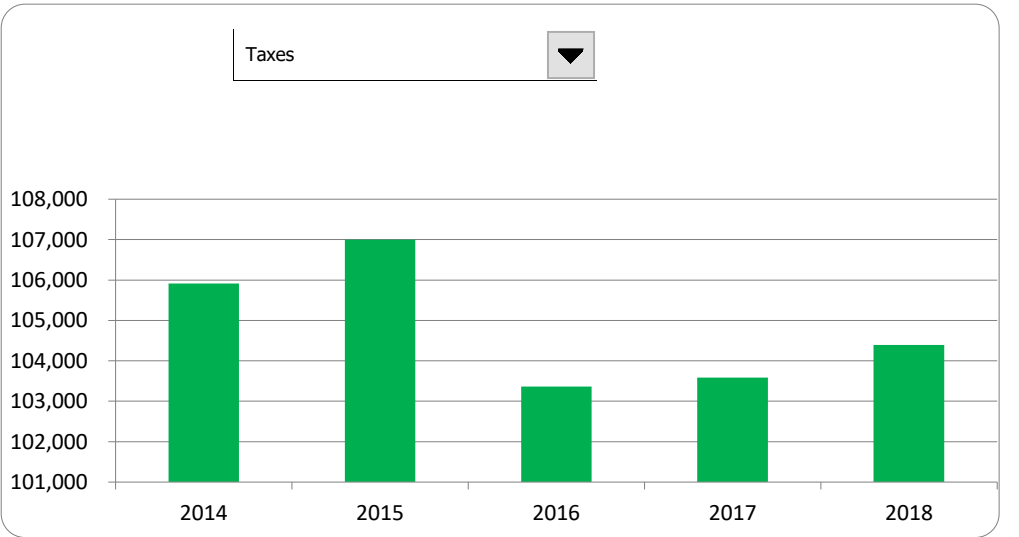
2. Compared to the prior year

	<u>2017</u>	<u>2018</u>	<u>% change</u>
Taxes	\$ 103,587	\$ 104,394	0.78%
Licenses & Permits	440	851	93.41%
Federal Government	230,444	773,912	235.84%
State Government	105,667	121,588	15.07%
Local Contributions	9,729	10,804	11.05%
Charges for Services	307,267	332,815	8.31%
Fines & Forfeitures	-	-	N/A
Interest & Rents	97,703	119,599	22.41%
Other Revenues	90,730	20,734	-77.15%
Total Revenues	\$ 945,567	\$ 1,484,697	57.02%

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



4. Historical trends of individual sources



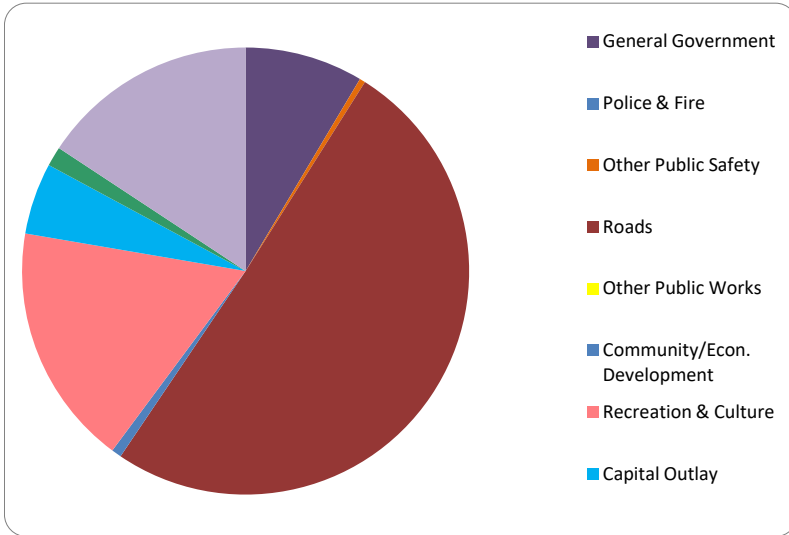
Commentary:

For more information on our unit's finances, contact Becky Addis at 231-352-7201.

CITIZEN'S GUIDE TO LOCAL UNIT FINANCES - Village of Elberta (10-3-030)

EXPENDITURES

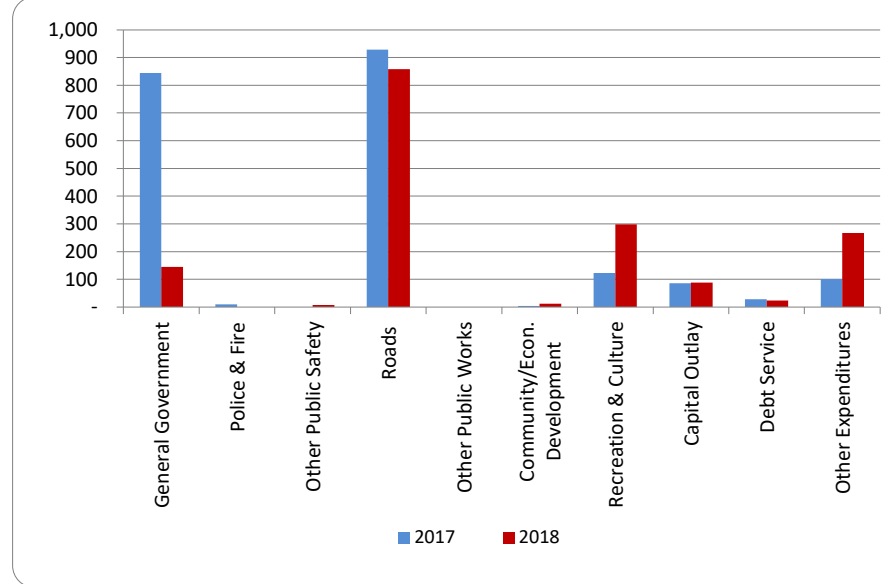
1. Where we spend our money (all governmental funds)



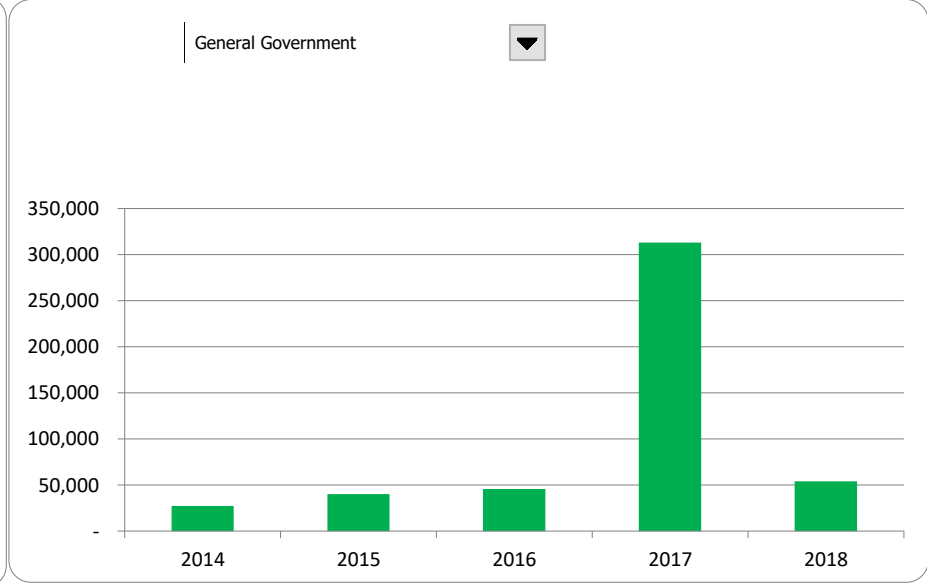
2. Compared to the prior year

	<u>2017</u>	<u>2018</u>	<u>% change</u>
General Government	\$ 313,206	\$ 54,034	-82.75%
Police & Fire	3,716	-	-100.00%
Other Public Safety	-	2,631	N/A
Roads	344,637	319,084	-7.41%
Other Public Works	-	-	N/A
Health & Welfare	-	-	N/A
Community/Econ. Development	1,471	4,527	207.75%
Recreation & Culture	45,434	110,746	143.75%
Capital Outlay	31,707	32,676	3.06%
Debt Service	10,350	8,916	-13.86%
Other Expenditures	37,540	99,407	164.80%
Total Expenditures	\$ 788,061	\$ 632,021	-19.80%

3. Spending per capita - compared to the prior year



4. Historical trends of individual departments:



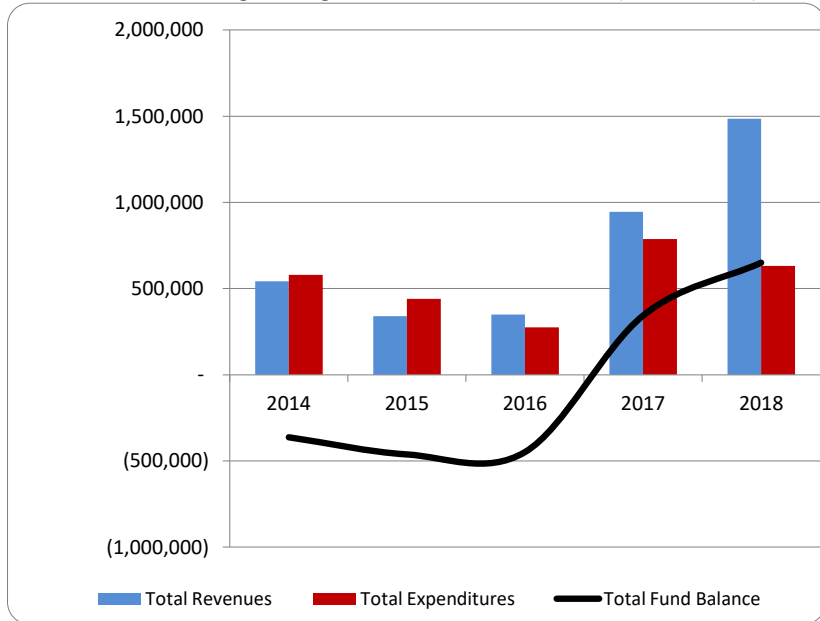
Commentary:

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CITIZEN'S GUIDE TO LOCAL UNIT FINANCES - Village of Elberta (10-3-030)

FINANCIAL POSITION

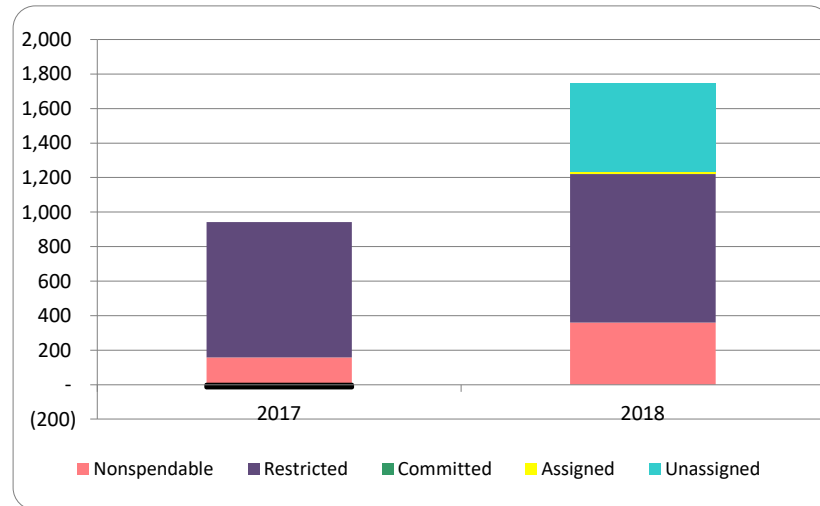
1. How have we managed our governmental fund resources (fund balance)?



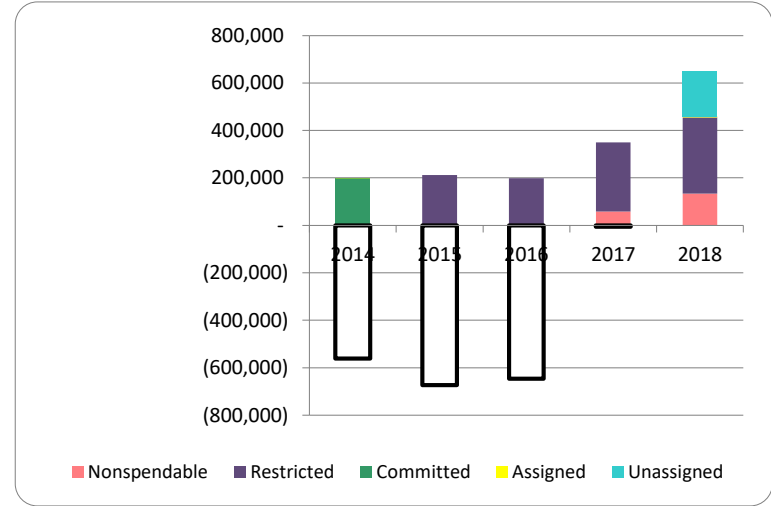
2. Compared to the prior year

	2017	2018	% change
Revenue	945,567	1,484,697	57.02%
Expenditures	788,061	632,021	-19.80%
Surplus (shortfall)	157,506	852,676	441.36%
Fund balance, by component:			
Nonspendable	58,792	133,655	127.34%
Restricted	290,801	320,479	10.21%
Committed	-	-	N/A
Assigned	-	5,796	N/A
Unassigned	(6,095)	190,652	-3228.01%
total fund balance	343,498	650,582	89.40%

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



4. Historical trends of individual components



Commentary:

For more information on our unit's finances, contact Becky Addis at 231-352-7201.

1. Pension funding status



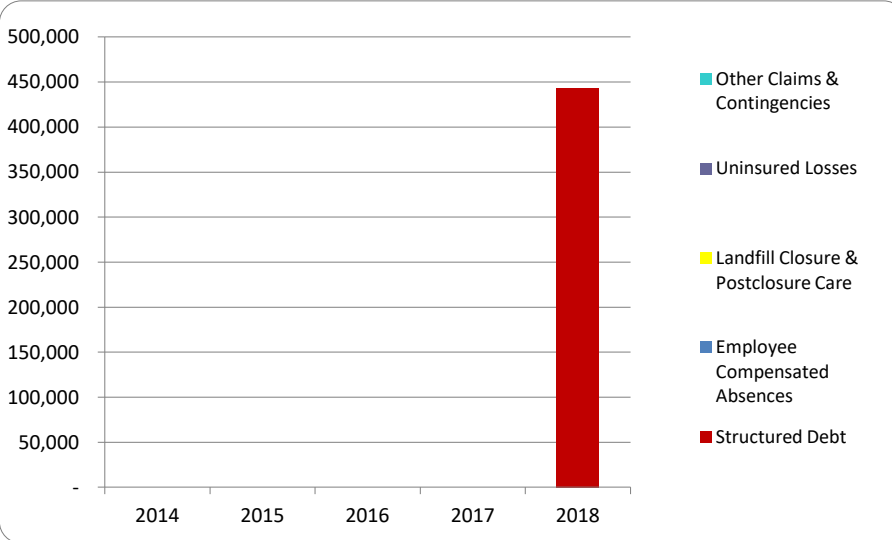
2. Retiree Health care funding status



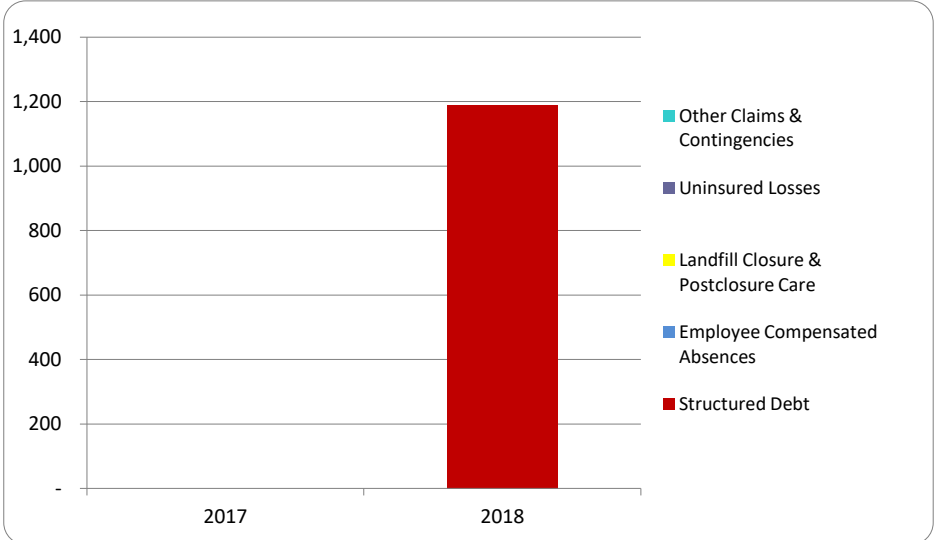
3. Percent funded - compared to the prior year



4. Long Term Debt obligations:



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



Commentary: No unfunded pensions or unfunded OPEB.