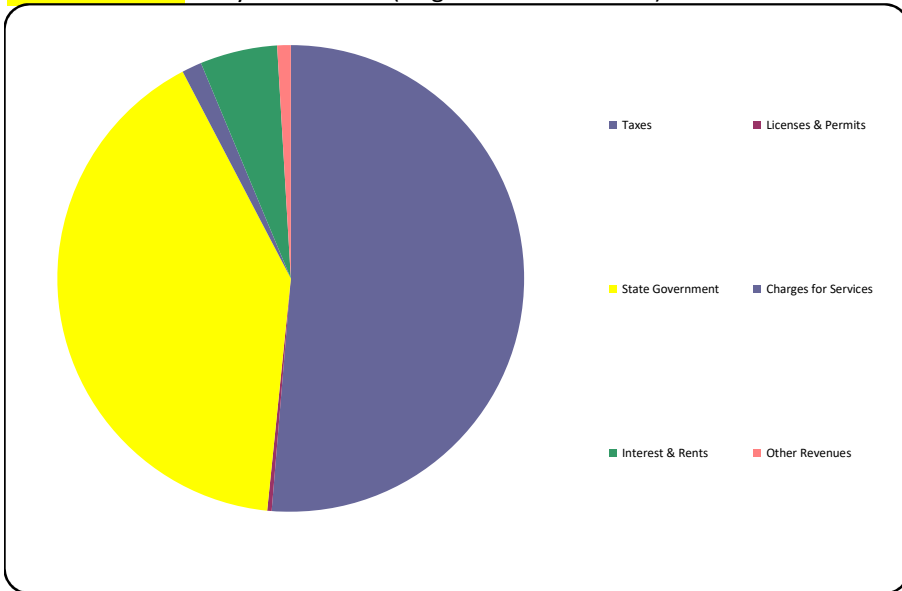


**CITIZEN'S GUIDE TO LOCAL UNIT FINANCES - Vermontville Village (23-3050)**

**REVENUES**

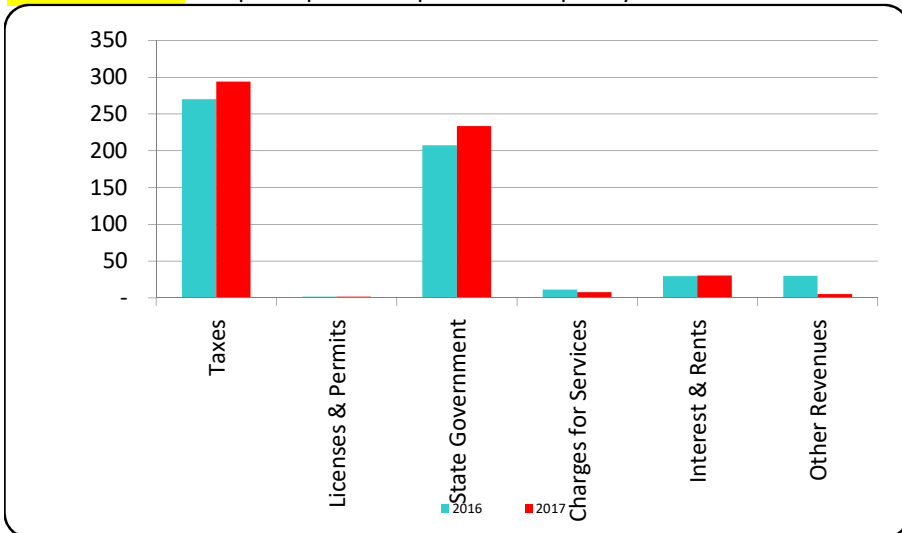
**1. Where our money comes from (all governmental funds)**



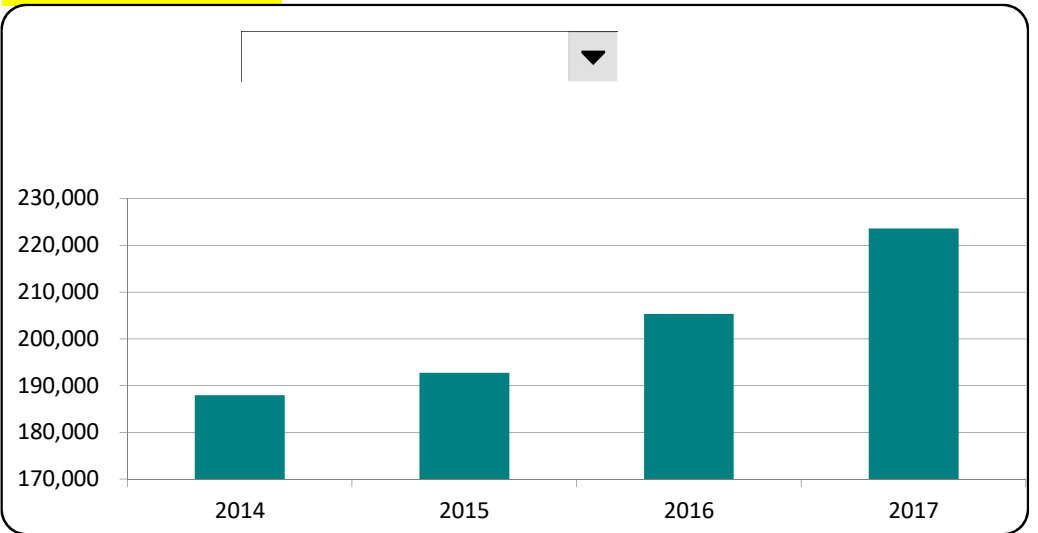
**2. Compared to the prior year**

|                       | <u>2016</u>       | <u>2017</u>       | <u>% change</u> |
|-----------------------|-------------------|-------------------|-----------------|
| Taxes                 | \$ 205,334        | \$ 223,591        | 8.89%           |
| Licenses & Permits    | 1,342             | 1,324             | -1.34%          |
| Federal Government    | -                 | -                 | N/A             |
| State Government      | 157,691           | 177,538           | 12.59%          |
| Local Contributions   | -                 | -                 | N/A             |
| Charges for Services  | 8,550             | 5,971             | -30.16%         |
| Fines & Forfeitures   | -                 | -                 | N/A             |
| Interest & Rents      | 22,533            | 23,322            | 3.50%           |
| Other Revenues        | 23,017            | 4,056             | -82.38%         |
| <b>Total Revenues</b> | <b>\$ 418,467</b> | <b>\$ 435,802</b> | <b>4.14%</b>    |

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



**4. Historical trends of individual sources**



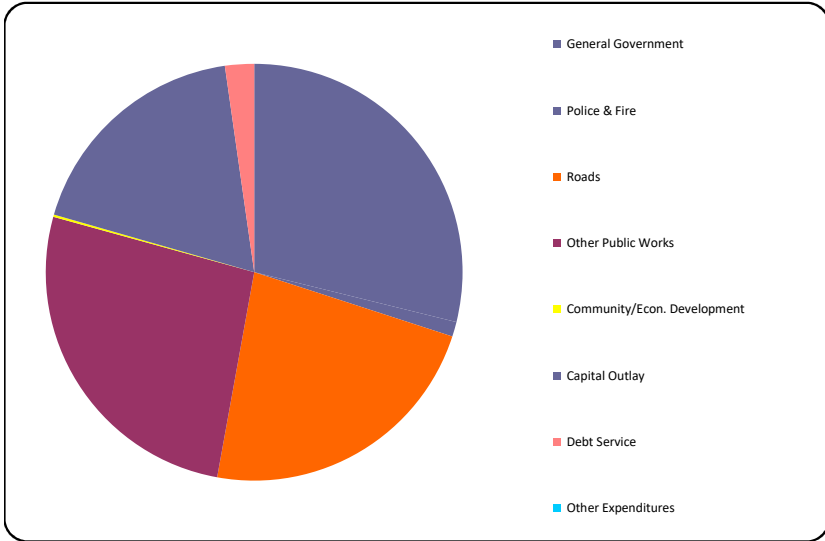
Commentary:

**CITIZEN'S GUIDE TO LOCAL UNIT FINANCES - Vermontville Village (23-3050)**

**EXPENDITURES**

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

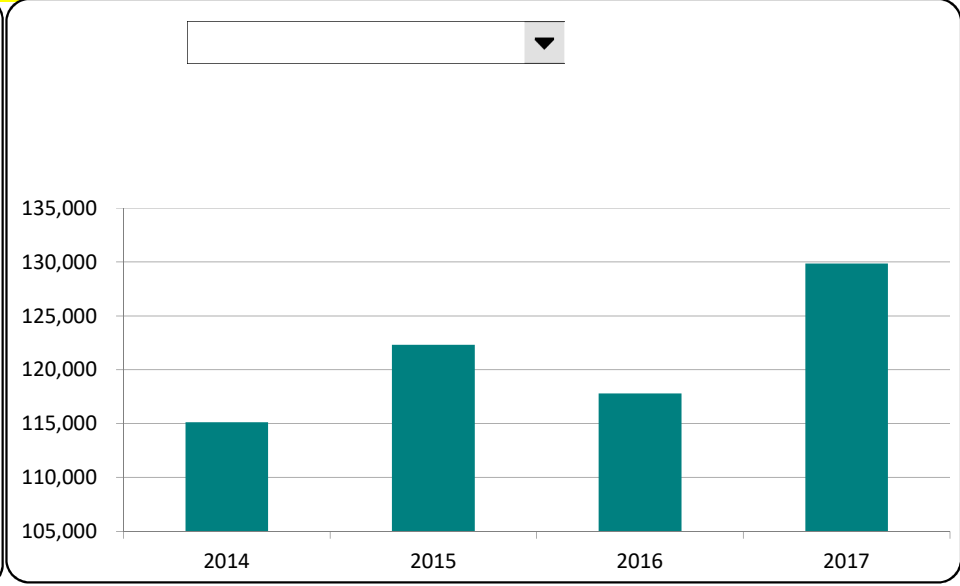
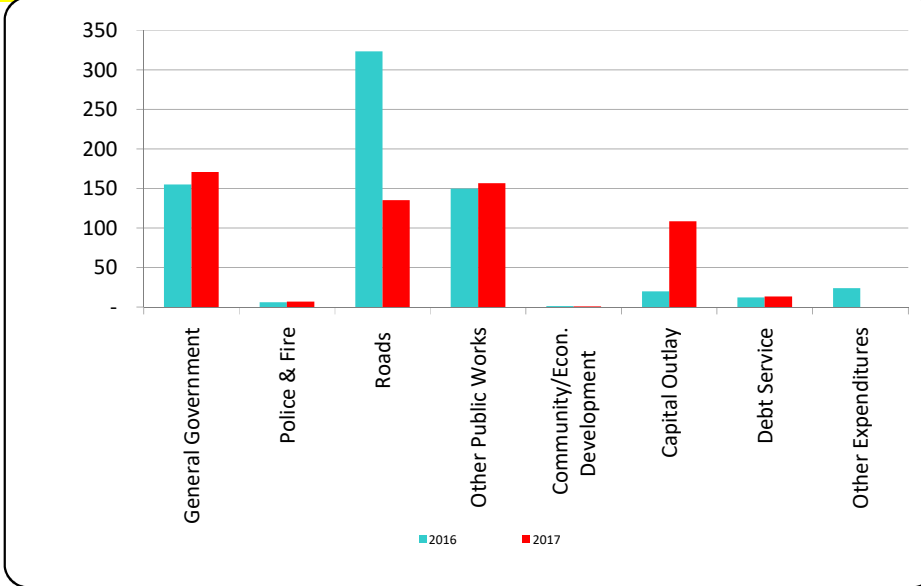
**2. Compared to the prior year**



|                             | 2016              | 2017              | % change       |
|-----------------------------|-------------------|-------------------|----------------|
| General Government          | \$ 117,789        | \$ 129,857        | 10.25%         |
| Police & Fire               | 4,675             | 5,170             | 10.59%         |
| Other Public Safety         | -                 | -                 | N/A            |
| Roads                       | 245,698           | 102,770           | -58.17%        |
| Other Public Works          | 113,766           | 118,978           | 4.58%          |
| Health & Welfare            | -                 | -                 | N/A            |
| Community/Econ. Development | 859               | 754               | -12.22%        |
| Recreation & Culture        | -                 | -                 | N/A            |
| Capital Outlay              | 15,053            | 82,297            | 446.71%        |
| Debt Service                | 9,206             | 10,178            | 10.56%         |
| Other Expenditures          | 18,000            | -                 | -100.00%       |
| <b>Total Expenditures</b>   | <b>\$ 525,046</b> | <b>\$ 450,004</b> | <b>-14.29%</b> |

**3. Spending per capita - compared to the prior year**

**4. Historical trends of individual departments:**

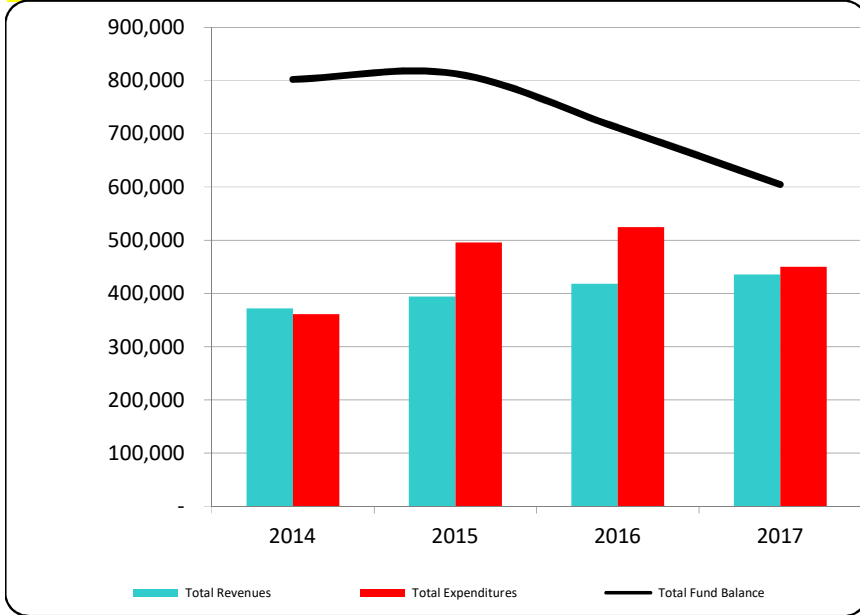


Commentary:

**CITIZEN'S GUIDE TO LOCAL UNIT FINANCES - Vermontville Village (23-3050)**

FINANCIAL POSITION

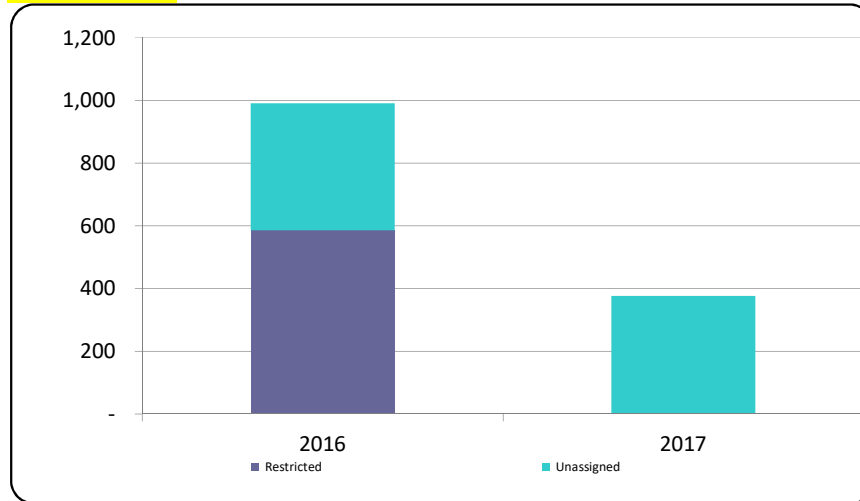
**1. How have we managed our governmental fund resources (fund balance)?**



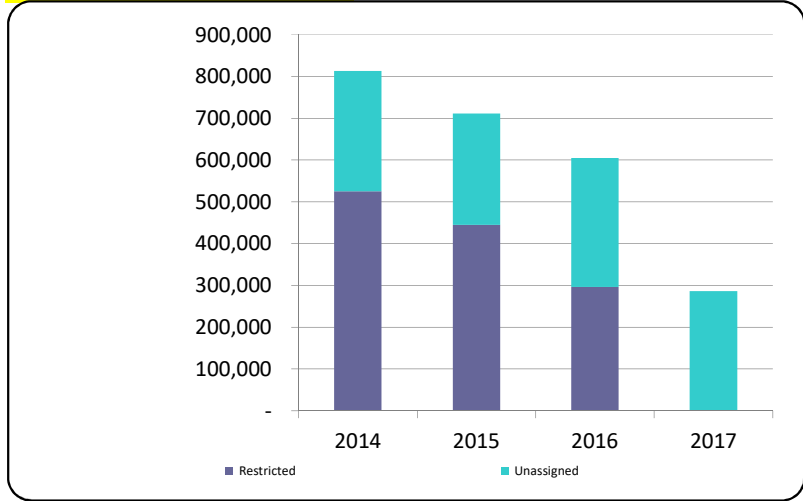
**2. Compared to the prior year**

|                             | 2016      | 2017     | % change |
|-----------------------------|-----------|----------|----------|
| Revenue                     | 418,467   | 435,802  | 4.14%    |
| Expenditures                | 525,046   | 450,004  | -14.29%  |
| Surplus (shortfall)         | (106,579) | (14,202) | -86.67%  |
| Fund balance, by component: |           |          |          |
| Nonspendable                | -         | -        | N/A      |
| Restricted                  | 296,078   | 304,173  | 2.73%    |
| Committed                   | -         | -        | N/A      |
| Assigned                    | -         | -        | N/A      |
| Unassigned                  | 308,563   | 286,166  | -7.26%   |
| total fund balance          | 604,641   | 590,339  | -2.37%   |

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

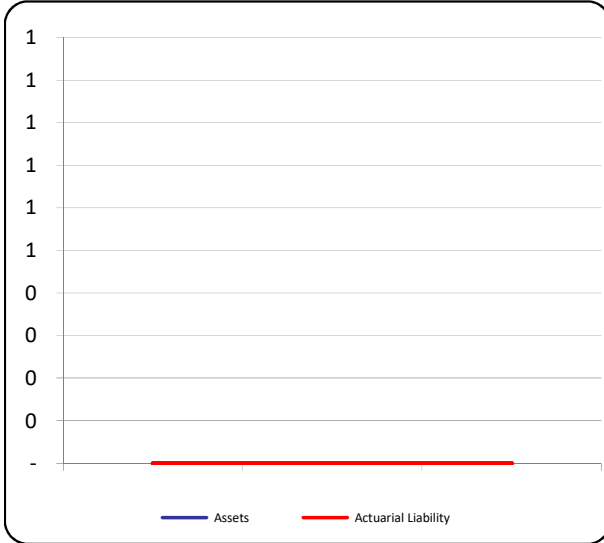


**4. Historical trends of individual components**

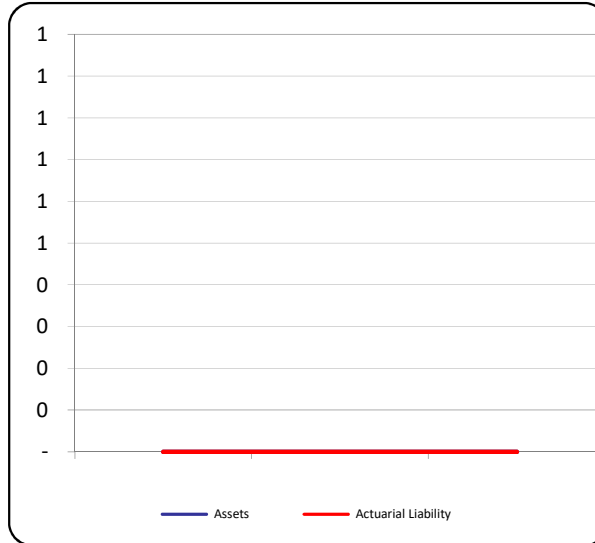


Commentary:

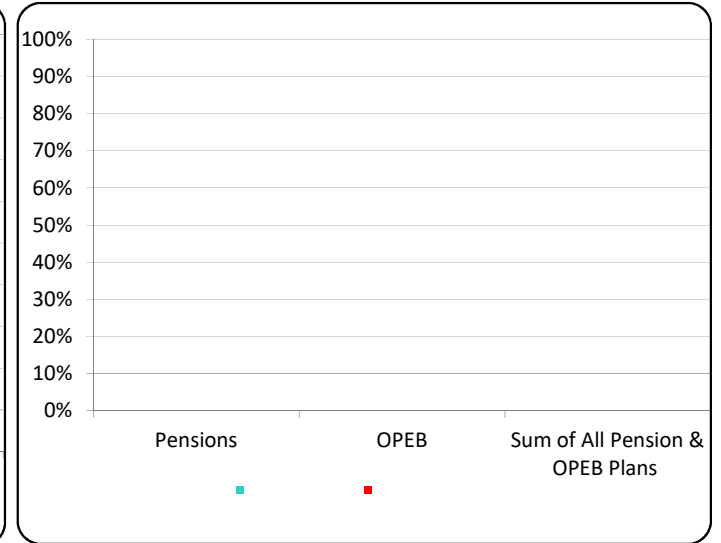
1. Pension funding status



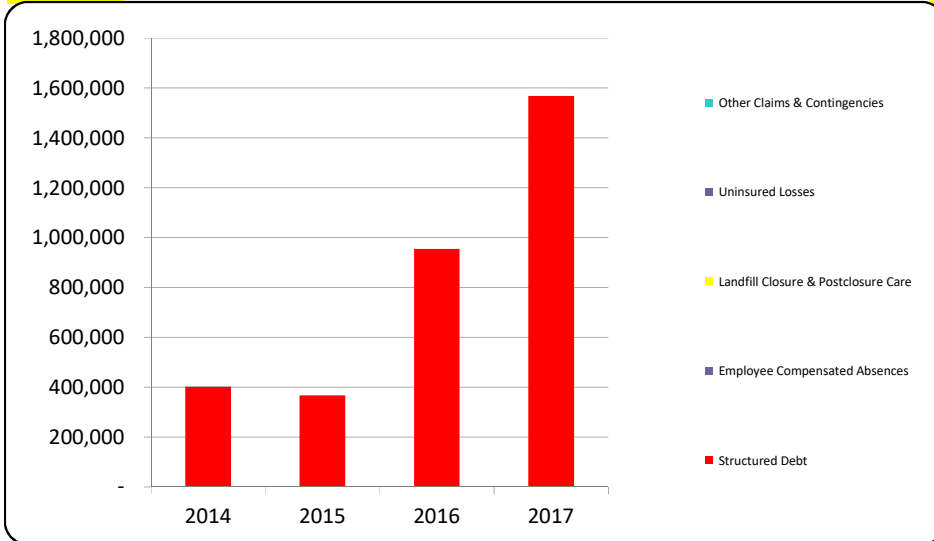
2. Retiree Health care funding status



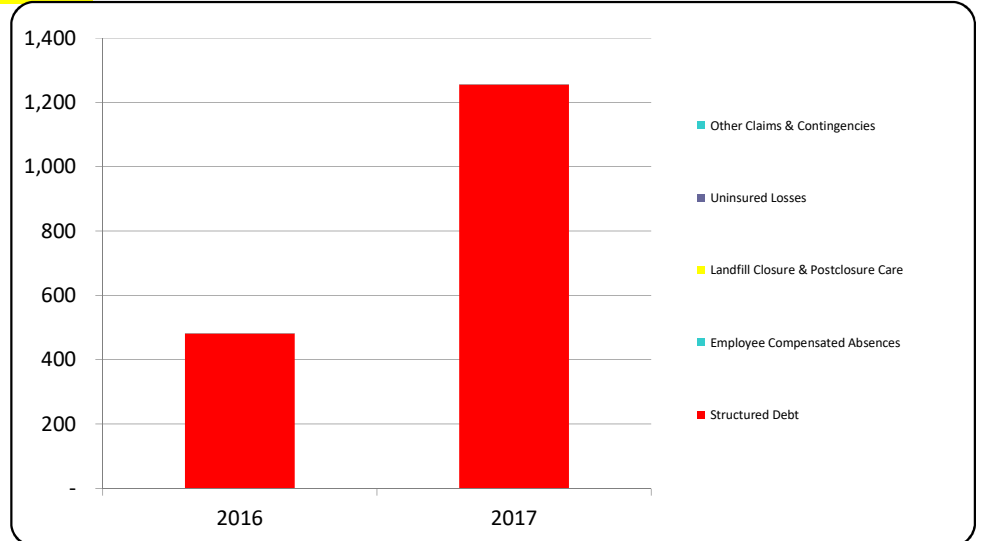
3. Percent funded - compared to the prior year



4. Long Term Debt obligations:



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



Commentary: The Village has no unfunded pensions or Other Post Employment Benefits (OPEB).