

INSTRUCTIONS FOR THE CITIZEN'S GUIDE SPREADSHEET

Note: The years on a local unit's Citizen's Guide will be different than the years on the local unit's Projected Budget Report.

The spreadsheet is organized by tabs. The first tab to the right of the "Instructions" tab is titled "Data Input" and is the tab where the majority of the information will be entered. Each tab has a Commentary box where supplemental information can be added. The next four tabs contain the Citizen's Guide and is organized as follows:

1. Revenues
2. Expenditures
3. Position
4. Obligations

To enter information in the "Data Input" tab, you will need to have copies of your financial statements, trial balances, or F-65 forms. To use the spreadsheet:

1. Rows 2 and 3 enter your Local Unit Name and Local Unit Code in the yellow highlighted boxes.
2. Rows 8 through 33 present the revenues and expenditures from all governmental funds.
 - a. These rows should include the General Fund plus all special revenue, debt service, capital project, and permanent funds (if you are using the F-65 forms, this is the sum of columns (a) and (b)).
 - b. If you have any revenue or expenditure categories that are not being used by your local unit, please "Hide" those rows on the "Data Input" tab. This will remove them from the graphs so that the graphical presentation will be easier for the citizen to understand.
3. Rows 34 through 41 present the financial position (fund balance) as of the balance sheet date.
 - a. These rows should include the General Fund plus all special revenue, debt service, capital project, and permanent funds (if you are using the F-65 forms, this is the sum of columns (a) and (b)).
 - b. If you have any financial position (fund balance) categories that are not being used by your local unit (i.e., you have no commitments or you have no assignments etc.), please "Hide" those rows on the "Data Input" tab. This will remove them from the graphs. The law does not require you to restate fund balances for years prior to the implementation of GASB 54. It is optional, but encouraged.
4. Rows 44 through 61 present the liabilities not counted on a modified-accrual basis. This represents the funded status of all "defined benefit" employee benefit plans (pension plans, retiree health care, or any other post-employment benefit (OPEB) plans).

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- a. **If you do not have any unfunded pensions or unfunded OPEB, please note that in the Commentary box on the "Obligations" tab.**
 - b. Information for this section should be in the footnote disclosures of your annual financial statements; it is also available in your actuarial valuations.
 - c. Many local units do not have annual information related to the actuarial accrued liability (AAL) for retiree health care plans. For those communities, we recommend estimating the information between valuations so that a fair picture can still be obtained. For example: if the 2007 AAL was \$5 million and the 2010 AAL was \$8 million, you could estimate to \$6 million for 2008 and \$7 million for 2009.
5. Rows 64 through 73 present the debt information. This represents all governmental liabilities not already reported in the funds themselves.
- a. **If you do not have any debt, please note that in the Commentary box on the "Obligations" tab.**
 - b. Information for this section generally can be found in the footnote disclosures of your financial statements.
6. Row 75 presents population information. This section is presented so that you can compute measures on a per-capita basis, and will make it easier for comparisons with other local units in the future. For 2010, the population count should agree with the U.S. census figures. For all other years, estimates of population are generally available through your regional council of governments.
7. Rows 78 and 79 enter the "Contact Information" in the yellow highlighted boxes.
8. Rows 85 through 89 are grayed out and should be ignored. This section is necessary in order for the interactive revenue and expenditure charts to operate properly.

On the "Revenues" and "Expenditures" tabs, box number 4 has been built as an interactive chart. When this is put on your website, the user can choose any revenue (expenditure) from the drop-down list and see the historical trend for that particular revenue (expenditure).

Before publishing the Citizen's Guide to your website, we highly recommend you "Hide" the "Data Input" tab and the "Instructions" tab so that this document will be user-friendly. To hide a tab (or row), right click on the tab (or row) and select "Hide".

Make sure when you print or save this document to a PDF, you use the "Print Entire Workbook" option. Then the entire Citizen's Guide will be in one document.

DATA INPUT PAGE FOR CITIZEN'S GUIDE TO LOCAL UNIT FINANCES

Local Unit Name: City of DeWitt
 Local Unit Code: 192010

	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>Per capita information</u>	
						<u>2020</u>	<u>2021</u>
Statement of Revenues & Expenditures - All governmental funds							
Revenues							
Taxes			2,335,070	2,189,425	2,339,283	486	490
Licenses & Permits			55,296	175,608	161,065	39	34
Federal Government			-	-	-	-	-
State Government			936,813	957,839	1,186,897	213	249
Local Contributions			-	-	-	-	-
Charges for Services			323,920	337,290	349,903	75	73
Fines & Forfeitures			350	550	1,640	0	0
Interest & Rents			108,154	95,379	18,822	21	4
Other Revenues			332,725	242,008	343,639	54	72
Total Revenues	-	-	4,092,328	3,998,099	4,401,249	887	922
Expenditures							
General Government			1,211,150	1,165,726	1,352,890	259	283
Police & Fire			1,129,248	1,113,990	1,122,724	247	235
Other Public Safety			-	-	-	-	-
Roads			-	-	-	-	-
Other Public Works			1,412,370	1,470,126	1,120,174	326	235
Health & Welfare			-	-	-	-	-
Community/Econ. Development			-	-	-	-	-
Recreation & Culture			67,603	102,966	76,115	23	16
Capital Outlay			466,681	1,677,084	804,571	372	168
Debt Service			37,732	116,239	175,792	26	37
Other Expenditures			-	-	-	-	-
Total Expenditures	-	-	4,324,784	5,646,131	4,652,266	1,253	974
Surplus (Shortfall)	-	-	(232,456)	(1,648,032)	(251,017)	(366)	(53)

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	2017	2018	2019	2020	2021	Per capita information	
						2020	2021
Financial Position - All governmental funds							
Nonspendable			331,530	281,876	303,412	63	64
Restricted			2,699,936	739,612	863,552	164	181
Committed			1,705,000	1,705,000	690,968	378	145
Assigned			-	-	-	-	-
Unassigned			836,191	1,198,137	1,815,676	266	380
Total Fund Balance	-	-	5,572,657	3,924,625	3,673,608	871	769

Liabilities not counted on a modified-accrual basis

Pensions

Date of actuarial valuation:	12/31/2020						
Assets	3,684,221						
Actuarial Liability	6,136,181						
Unfunded (Overfunded)	-	-	-	2,451,960	-	513	-
Percent funded	#DIV/0!	#DIV/0!	#DIV/0!	60%	#DIV/0!		

OPEB

Date of actuarial valuation:	6/30/2021						
Assets	513,924						
Actuarial Liability	432,499						
Unfunded	-	-	-	-	(81,425)	-	(17)
Percent funded	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	119%		
Sum of All Pension & OPEB Plans							
Assets	-	-	-	3,684,221	513,924		
Actuarial Liability	-	-	-	6,136,181	432,499		
Unfunded	-	-	-	2,451,960	(81,425)	513	(17)
Percent funded	#DIV/0!	#DIV/0!	#DIV/0!	60%	119%		

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	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>Per capita information</u>	
						<u>2020</u>	<u>2021</u>
Debt							
Bonds & Contracts Payable				2,395,000	2,295,000		
Capital Leases							
Other Contractual Debt							
Structured Debt	-	-	-	2,395,000	2,295,000	501	481
Employee Compensated Absences				53,710	57,060	11	12
Landfill Closure & Postclosure Care						-	-
Uninsured Losses						-	-
Other Claims & Contingencies						-	-
Total Long Term Debt (Excluding Pension & OPEB)	-	-	-	2,448,710	2,352,060	513	492

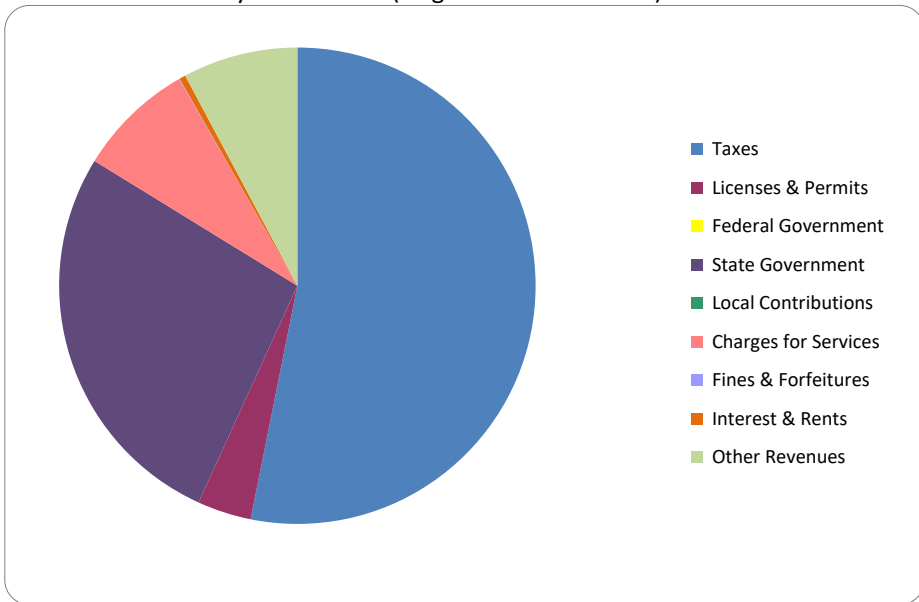
Population Information

4,507 4,776

Contact Information

Contact Name: Lisa M. Grysen
 Contact Phone Number: 517.669.2441

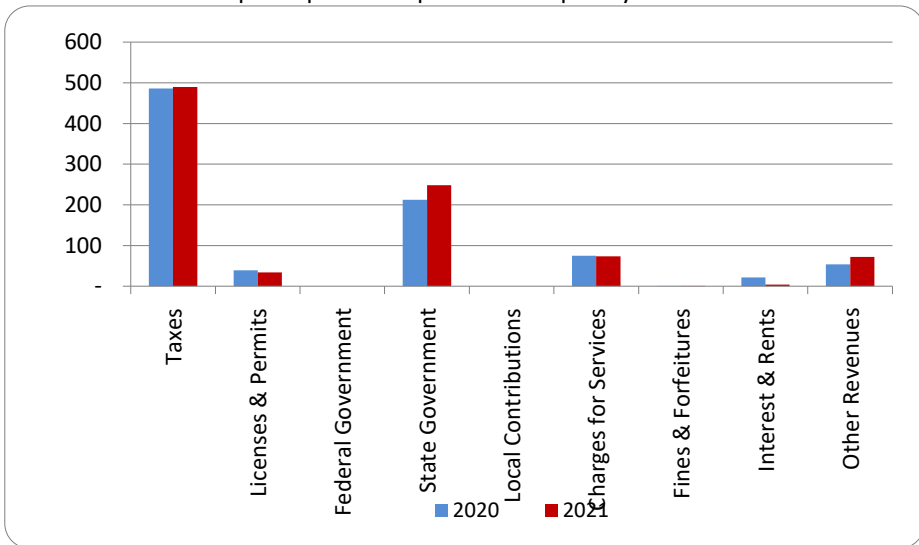
1. Where our money comes from (all governmental funds)



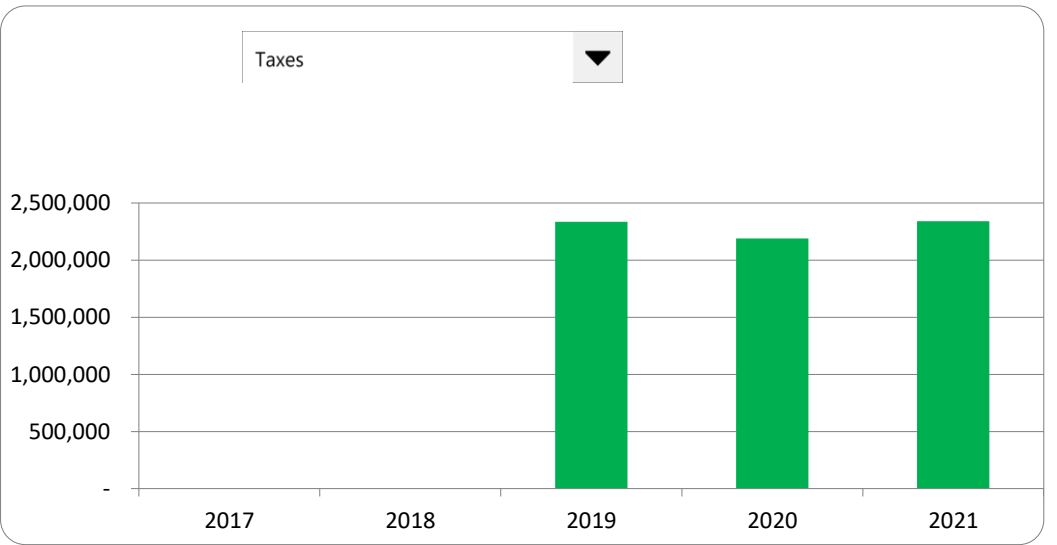
2. Compared to the prior year

	<u>2020</u>	<u>2021</u>	<u>% change</u>
Taxes	\$ 2,189,425	\$ 2,339,283	6.84%
Licenses & Permits	175,608	161,065	-8.28%
Federal Government	-	-	N/A
State Government	957,839	1,186,897	23.91%
Local Contributions	-	-	N/A
Charges for Services	337,290	349,903	3.74%
Fines & Forfeitures	550	1,640	198.18%
Interest & Rents	95,379	18,822	-80.27%
Other Revenues	242,008	343,639	41.99%
Total Revenues	\$ 3,998,099	\$ 4,401,249	10.08%

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



4. Historical trends of individual sources



Commentary:

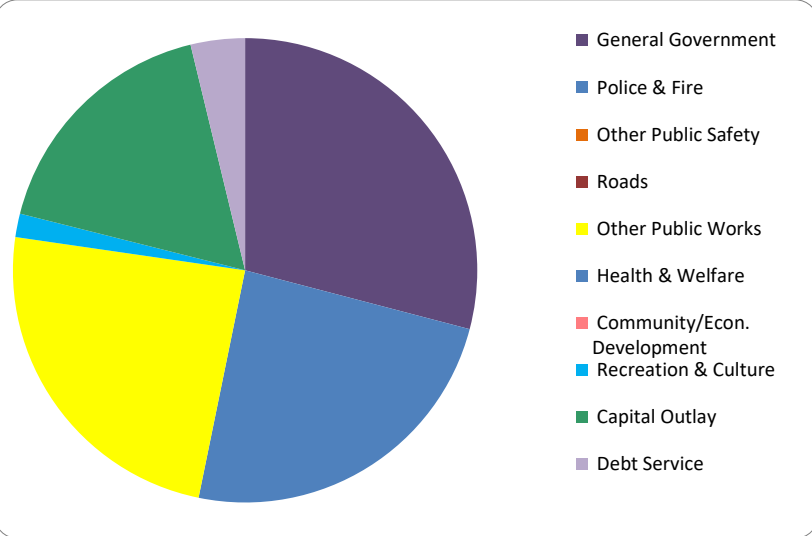
For more information on our unit's finances, contact Lisa M. Grysen at 517.669.2441.

CITIZEN'S GUIDE TO LOCAL UNIT FINANCES - City of DeWitt (192010)

EXPENDITURES

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

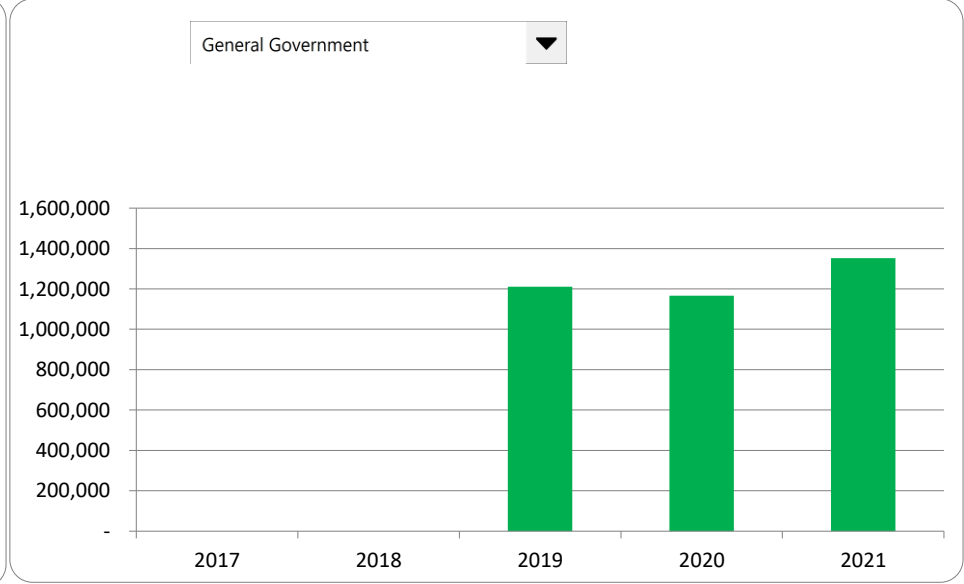
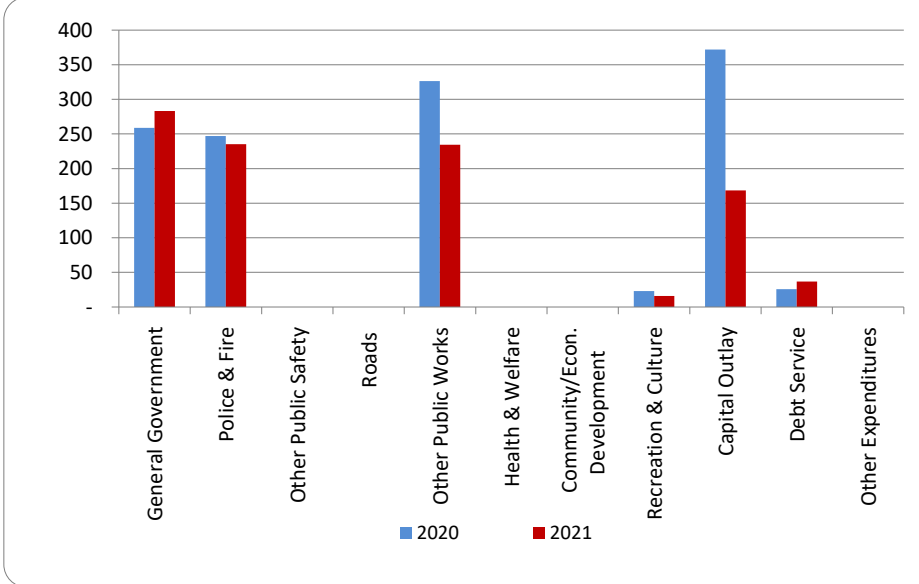
2. Compared to the prior year



	2020	2021	% change
General Government	\$ 1,165,726	\$ 1,352,890	16.06%
Police & Fire	1,113,990	1,122,724	0.78%
Other Public Safety	-	-	N/A
Roads	-	-	N/A
Other Public Works	1,470,126	1,120,174	-23.80%
Health & Welfare	-	-	N/A
Community/Econ. Development	-	-	N/A
Recreation & Culture	102,966	76,115	-26.08%
Capital Outlay	1,677,084	804,571	-52.03%
Debt Service	116,239	175,792	51.23%
Other Expenditures	-	-	N/A
Total Expenditures	\$ 5,646,131	\$ 4,652,266	-17.60%

3. Spending per capita - compared to the prior year

4. Historical trends of individual departments:



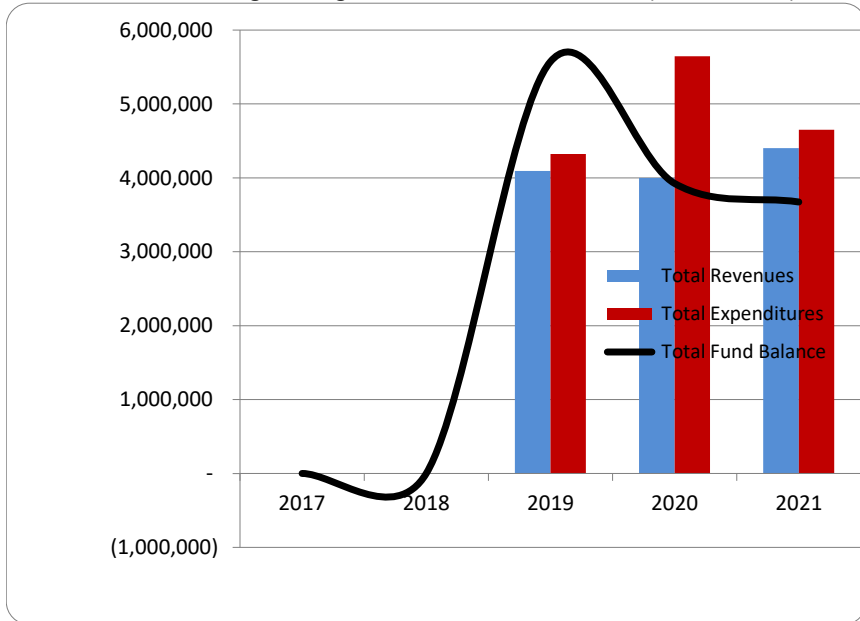
Commentary:

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CITIZEN'S GUIDE TO LOCAL UNIT FINANCES - City of DeWitt (192010)

FINANCIAL POSITION

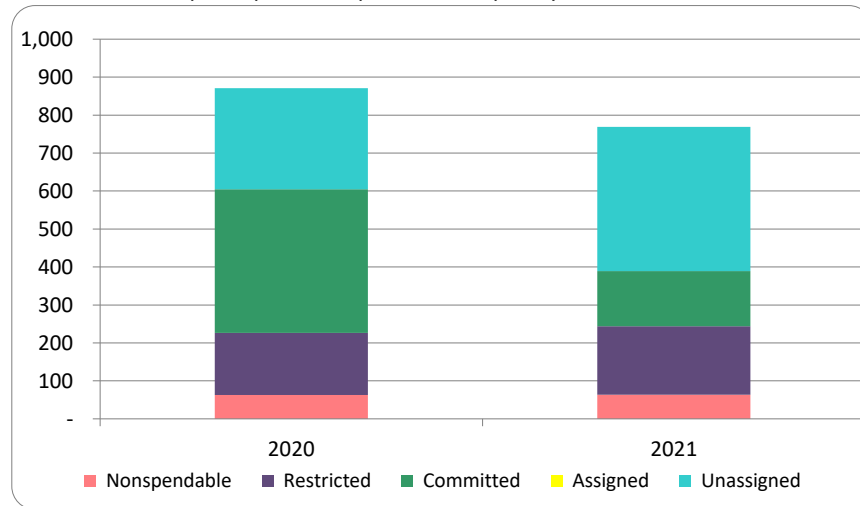
1. How have we managed our governmental fund resources (fund balance)?



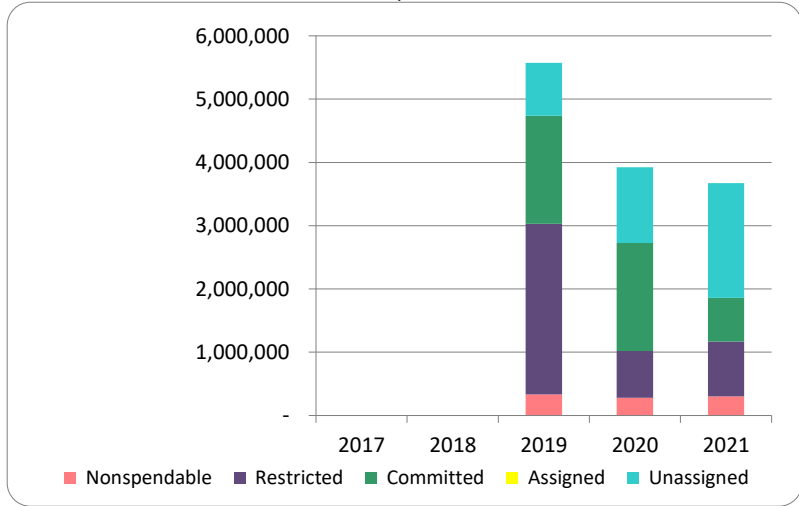
2. Compared to the prior year

	2020	2021	% change
Revenue	3,998,099	4,401,249	10.08%
Expenditures	5,646,131	4,652,266	-17.60%
Surplus (shortfall)	<u>(1,648,032)</u>	<u>(251,017)</u>	<u>-84.77%</u>
Fund balance, by component:			
Nondspendable	281,876	303,412	7.64%
Restricted	739,612	863,552	16.76%
Committed	1,705,000	690,968	-59.47%
Assigned	-	-	N/A
Unassigned	1,198,137	1,815,676	51.54%
total fund balance	<u>3,924,625</u>	<u>3,673,608</u>	<u>-6.40%</u>

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



4. Historical trends of individual components



Commentary:

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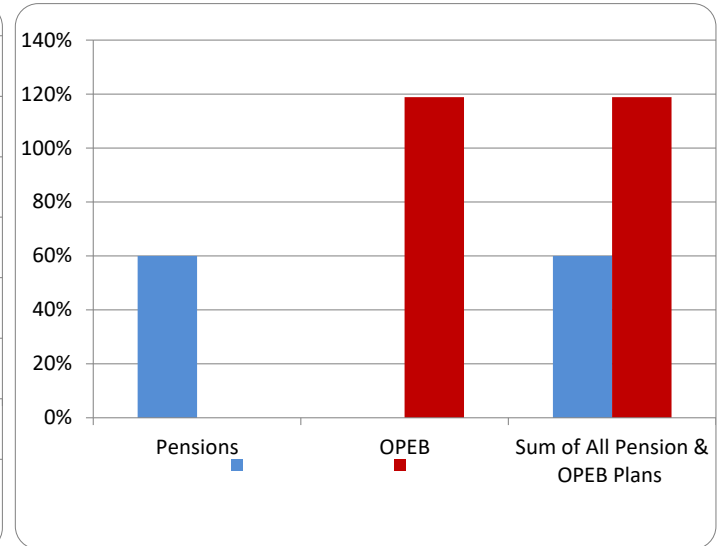
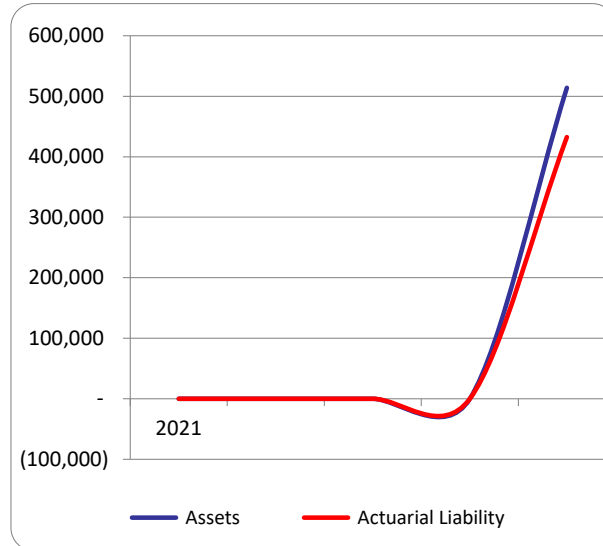
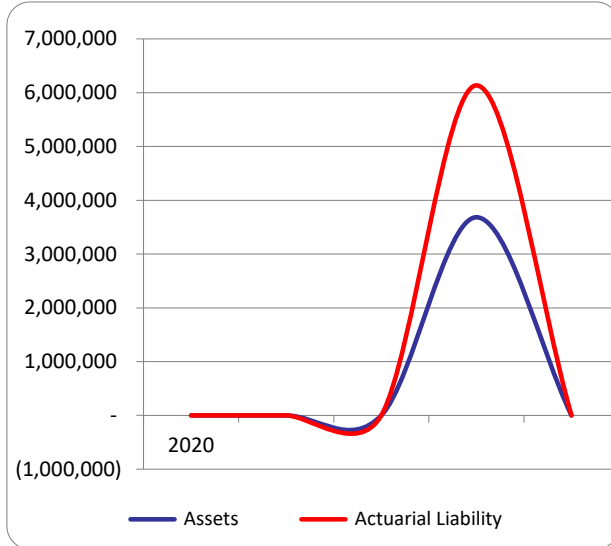
CITIZEN'S GUIDE TO LOCAL UNIT FINANCES - City of DeWitt (192010)

OTHER LONG TERM OBLIGATIONS

1. Pension funding status

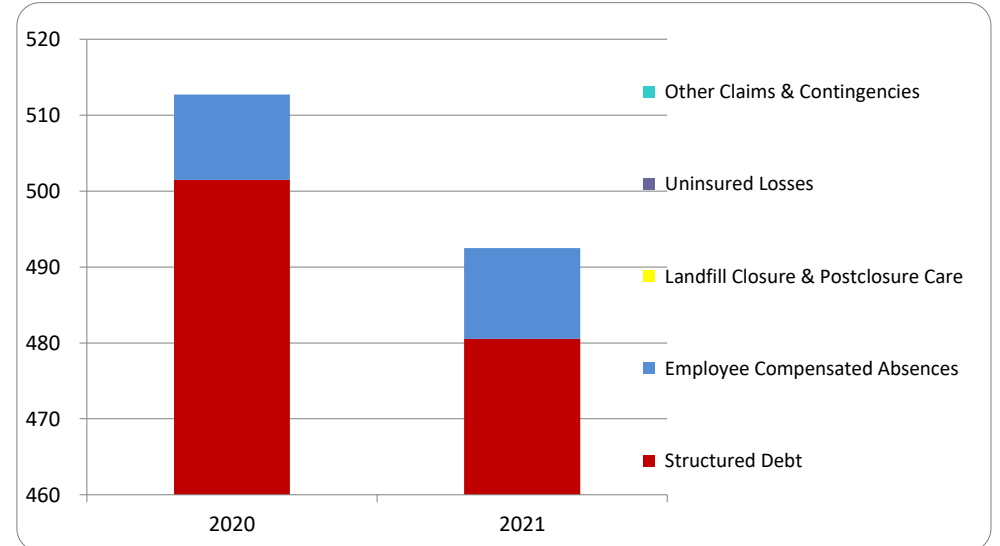
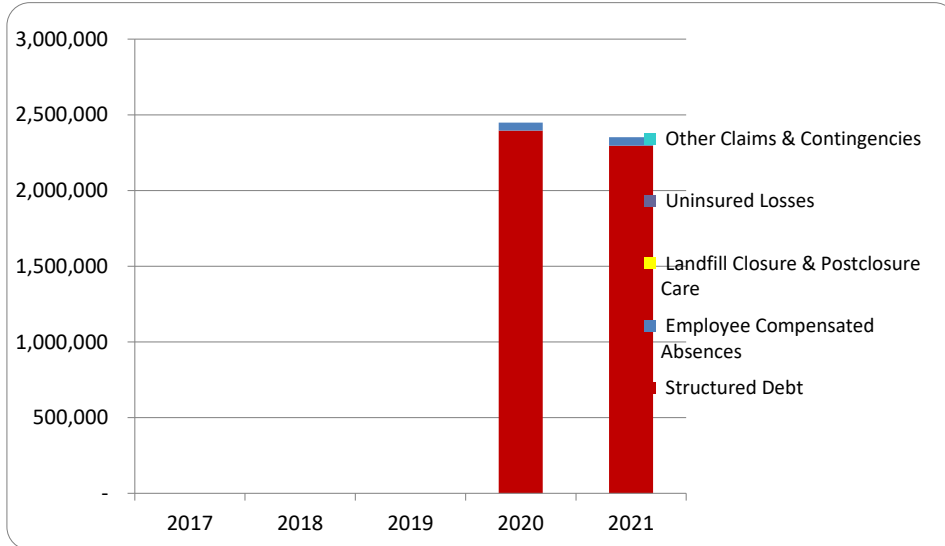
2. Retiree Health care funding status

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: