

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

Local Unit Name:

City of Pleasant Ridge

Local Unit Code:

63-2160

	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>Per capita information</u>	
						<u>2017</u>	<u>2018</u>
Statement of Revenues & Expenditures - All governmental funds							
Revenues							
Taxes	2,398,003	2,492,755	3,111,366	3,093,118	3,152,298	1,256	1,273
Licenses & Permits	69,560	61,582	85,576	84,901	117,153	34	47
Intergovernmental	410,636	433,484	551,160	510,666	672,280	207	271
Charges for Services	706,933	677,059	361,323	437,870	437,674	178	177
Fines & Forfeitures	39,071	40,649	33,088	57,537	95,648	23	39
Interest & Rents	85,061	22,808	31,207	224,162	182,508	91	74
Other Revenues	122,931	311,625	194,164	196,149	252,454	80	102
Total Revenues	3,832,195	4,039,962	4,367,884	4,604,403	4,910,015	1,870	1,982
Expenditures							
General Government	612,828	592,961	615,366	653,154	682,001	265	275
Police & Fire	1,085,159	1,047,471	1,062,170	1,284,254	1,234,585	522	498
Other Public Safety	24,657	28,927	60,349	70,059	55,722	28	23
Roads	142,571	119,352	104,181	260,660	186,324	106	75
Other Public Works	613,857	603,819	555,637	459,053	665,166	186	269
Community/Econ. Development	72,347	13,121	650	-	-	-	-
Recreation & Culture	647,199	633,322	689,388	653,741	658,302	266	266
Capital Outlay	218,669	1,143,063	977,783	2,047,084	927,072	831	374
Debt Service	191,209	210,407	197,696	198,282	279,316	81	113
Other Expenditures	168,237	235,372	272,997	5,000	5,000	2	2
Total Expenditures	3,776,733	4,627,815	4,536,217	5,631,287	4,693,488	2,287	1,895
Surplus (Shortfall)	55,462	(587,853)	(168,333)	(1,026,884)	216,527	(417)	87

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

Local Unit Name: City of Pleasant Ridge
 Local Unit Code: 63-2160

	2014	2015	2016	2017	2018	Per capita information	
						2017	2018
Financial Position - All governmental funds							
Nonspendable	74,971	86,832	9,278	63,433	52,999	26	21
Restricted	463,418	218,192	263,119	2,145,629	1,979,786	872	799
Committed	3,242,872	3,229,284	2,591,616	2,774,804	3,057,960	1,127	1,235
Assigned	195	-	9	-	-	-	-
Unassigned	436,318	95,613	597,566	615,166	724,814	250	293
Total Fund Balance	4,217,774	3,629,921	3,461,588	5,599,032	5,815,559	2,274	2,348

Liabilities not counted on a modified-accrual basis

Pensions

Date of actuarial valuation:	12/31/2013	12/31/2014	12/31/2015	12/31/2016	12/31/2017		
Assets	2,940,521	2,982,707	2,787,690	2,998,723	3,299,597		
Actuarial Liability	5,261,293	5,405,689	5,832,373	5,936,043	6,041,344		
Unfunded (Overfunded)	2,320,772	2,422,982	3,044,683	2,937,320	2,741,747	1,186	1,107
Percent funded	56%	55%	48%	51%	55%		

OPEB

Date of actuarial valuation:	12/31/2013	12/31/2013	12/31/2013	12/31/2016	6/30/2018		
Assets	-	-	-	-	17,292		
Actuarial Liability	4,168,212	4,168,212	4,168,212	5,243,712	3,348,380		
Unfunded	4,168,212	4,168,212	4,168,212	5,243,712	3,331,088	2,117	1,345
Percent funded	0%	0%	0%	0%	1%		

Sum of All Pension & OPEB Plans

Assets	2,940,521	2,982,707	2,787,690	2,998,723	3,316,889		
Actuarial Liability	9,429,505	9,573,901	10,000,585	11,179,755	9,389,724		
Unfunded	6,488,984	6,591,194	7,212,895	8,181,032	6,072,835	3,303	2,452
Percent funded	31%	31%	28%	27%	35%		

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

Local Unit Name: City of Pleasant Ridge
Local Unit Code: 63-2160

	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>Per capita information</u>	
						<u>2017</u>	<u>2018</u>
Debt							
Bonds & Contracts Payable	2,021,546	1,895,301	1,783,354	4,874,072	4,746,638		
Capital Leases	-	-	-	-	-		
Other Contractual Debt	-	-	-	-	-		
Structured Debt	2,021,546	1,895,301	1,783,354	4,874,072	4,746,638	1,968	1,916
Employee Compensated Absences	143,562	138,416	147,241	141,183	141,397	57	57
Landfill Closure & Postclosure Care	-	-	-	-	-	-	-
Uninsured Losses	-	-	-	-	-	-	-
Other Claims & Contingencies	-	-	-	-	-	-	-
Total Long Term Debt (Excluding Pension & OPEB)	2,165,108	2,033,717	1,930,595	5,015,255	4,888,035	2,025	1,973

Population Information

2,505	2,463	2,463	2,462	2,477
-------	-------	-------	-------	-------

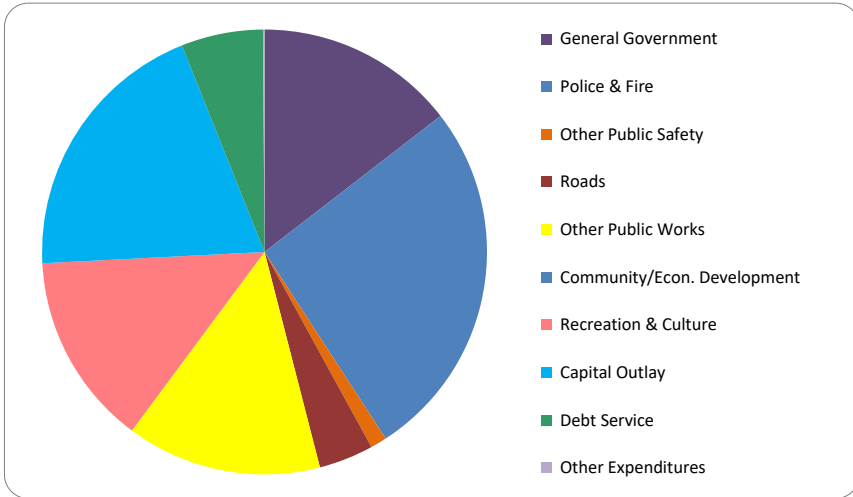
Contact Information

Contact Name: Jim Breuckman
Contact Phone Number: (248) 541-2901

CITIZEN'S GUIDE TO LOCAL UNIT FINANCES - City of Pleasant Ridge (63-2160)

EXPENDITURES

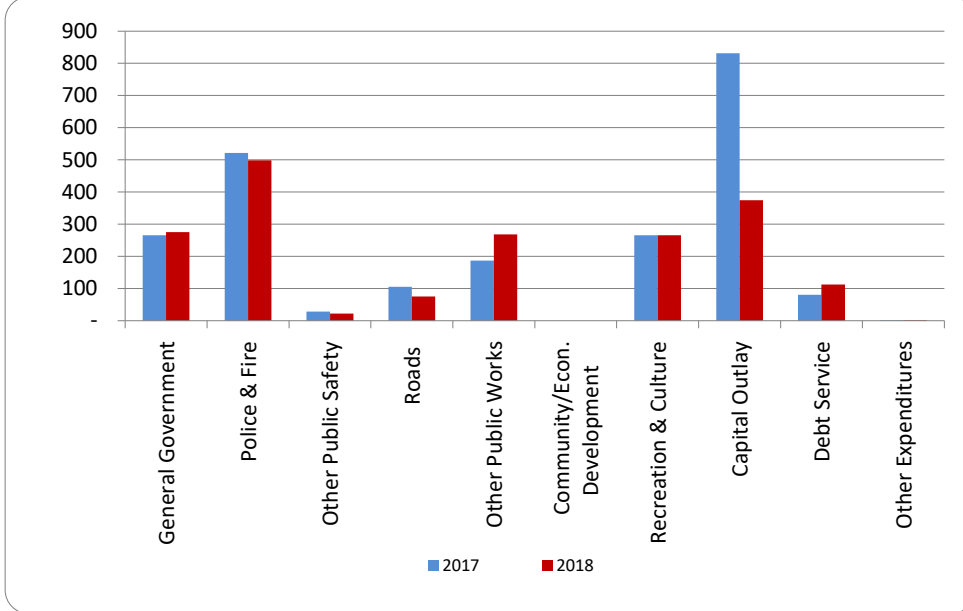
1. Where we spend our money (all governmental funds)



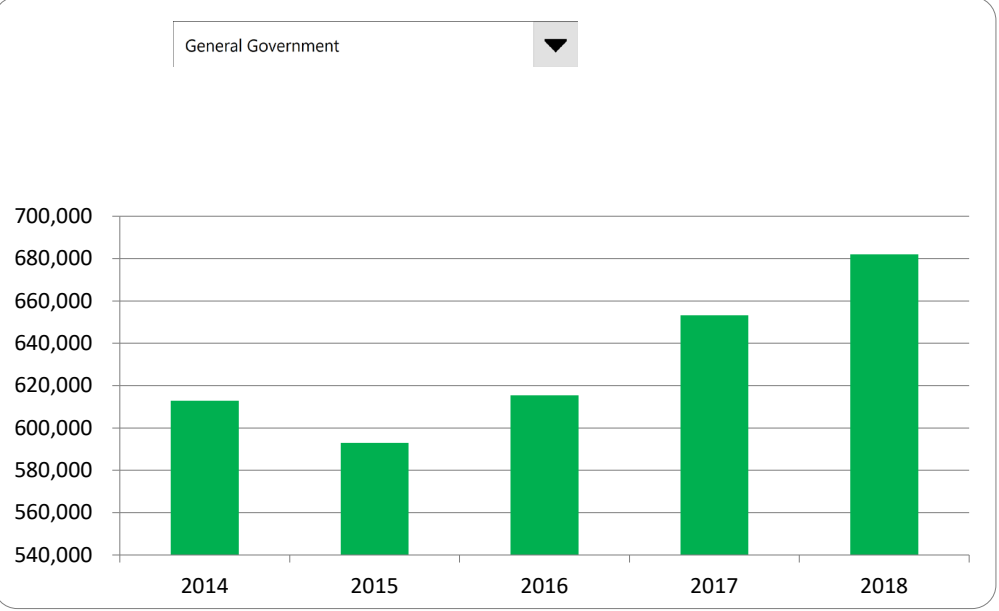
2. Compared to the prior year

	<u>2017</u>	<u>2018</u>	<u>% change</u>
General Government	\$ 653,154	\$ 682,001	4.42%
Police & Fire	1,284,254	1,234,585	-3.87%
Other Public Safety	70,059	55,722	-20.46%
Roads	260,660	186,324	-28.52%
Other Public Works	459,053	665,166	44.90%
Recreation & Culture	653,741	658,302	0.70%
Capital Outlay	2,047,084	927,072	-54.71%
Debt Service	198,282	279,316	40.87%
Other Expenditures	5,000	5,000	0.00%
Total Expenditures	\$ 5,631,287	\$ 4,693,488	-16.65%

3. Spending per capita - compared to the prior year



4. Historical trends of individual departments:

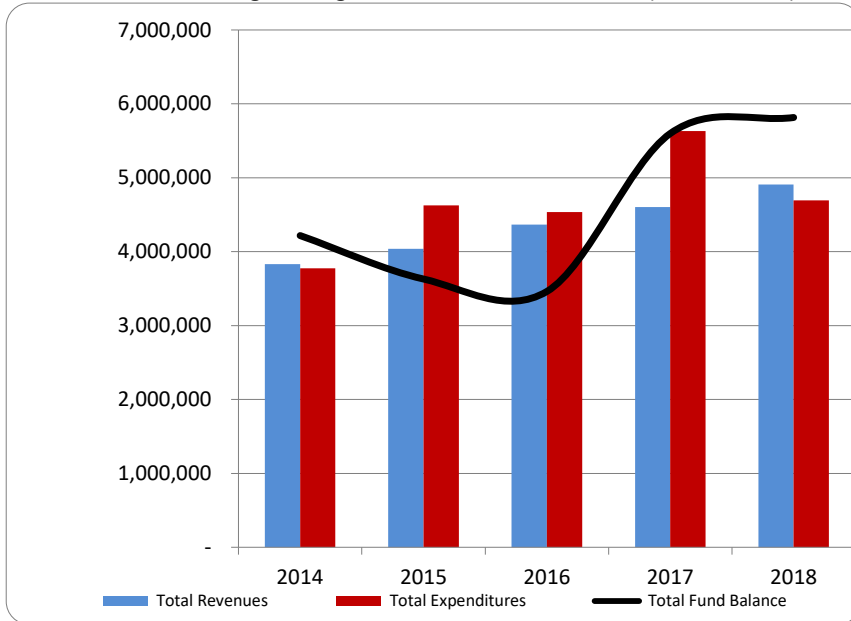


Commentary:

For more information on our unit's finances, contact Jim Breuckman at (248) 541-2901.

CITIZEN'S GUIDE TO LOCAL UNIT FINANCES - City of Pleasant Ridge (63-2160)

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

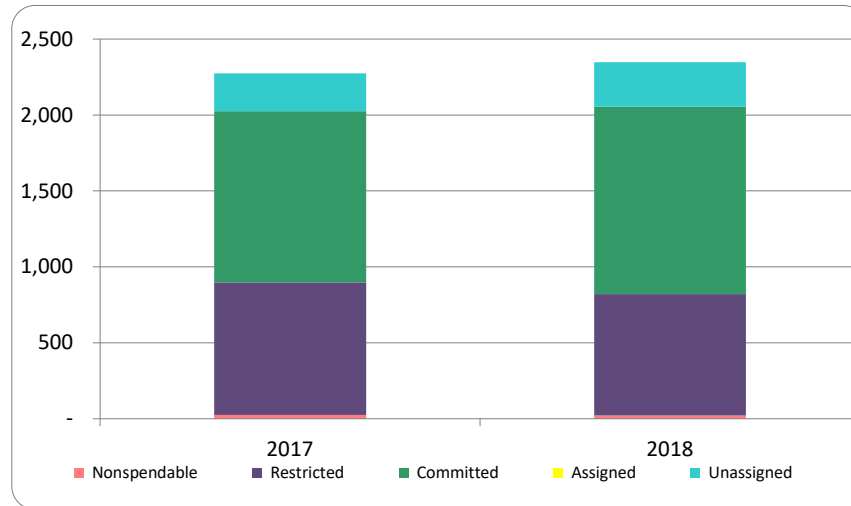


FINANCIAL POSITION

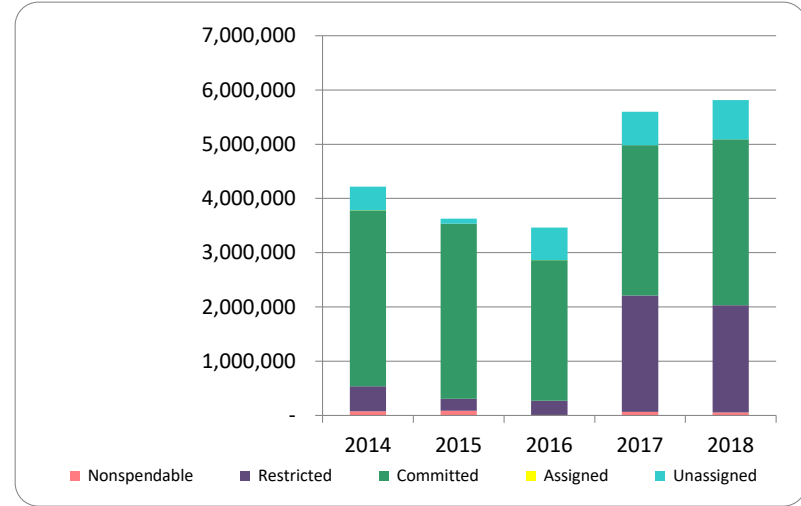
2. Compared to the prior year

	2017	2018	% change
Revenue	4,604,403	4,910,015	6.64%
Expenditures	5,631,287	4,693,488	-16.65%
Surplus (shortfall)	(1,026,884)	216,527	-121.09%
Fund balance, by component:			
Nondspendable	63,433	52,999	-16.45%
Restricted	2,145,629	1,979,786	-7.73%
Committed	2,774,804	3,057,960	10.20%
Assigned	-	-	N/A
Unassigned	615,166	724,814	17.82%
total fund balance	5,599,032	5,815,559	3.87%

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



4. Historical trends of individual components



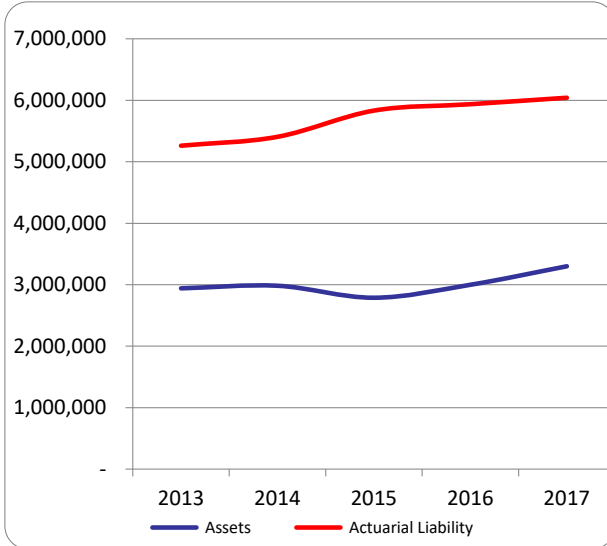
Commentary:

For more information on our unit's finances, contact Jim Breuckman at (248) 541-2901.

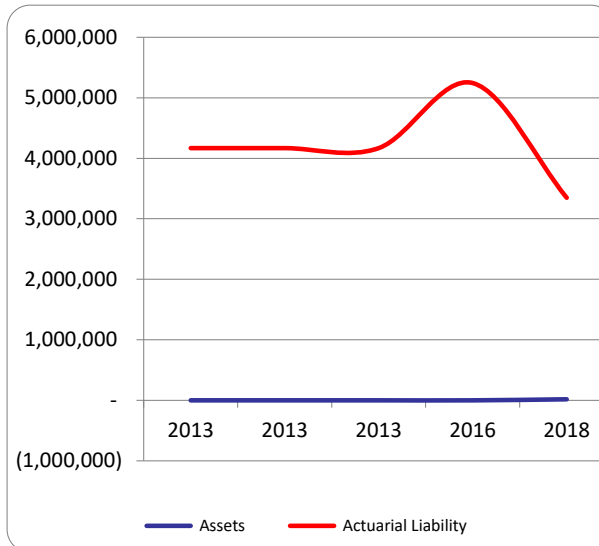
CITIZEN'S GUIDE TO LOCAL UNIT FINANCES - City of Pleasant Ridge (63-2160)

OTHER LONG TERM OBLIGATIONS

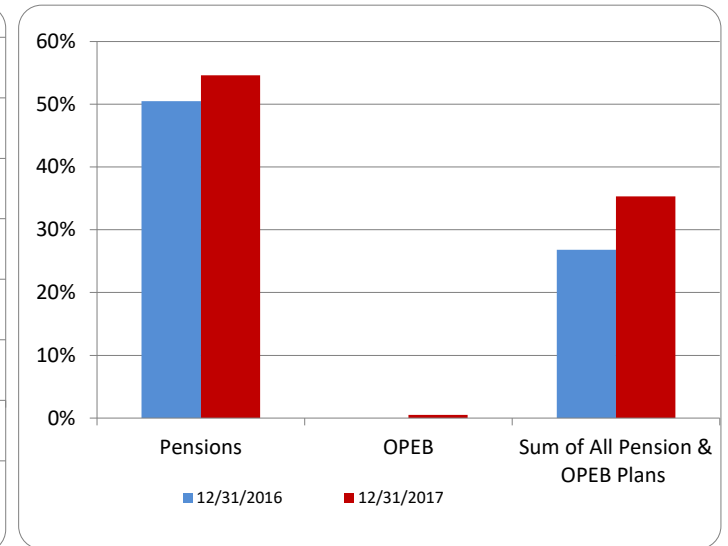
1. Pension funding status



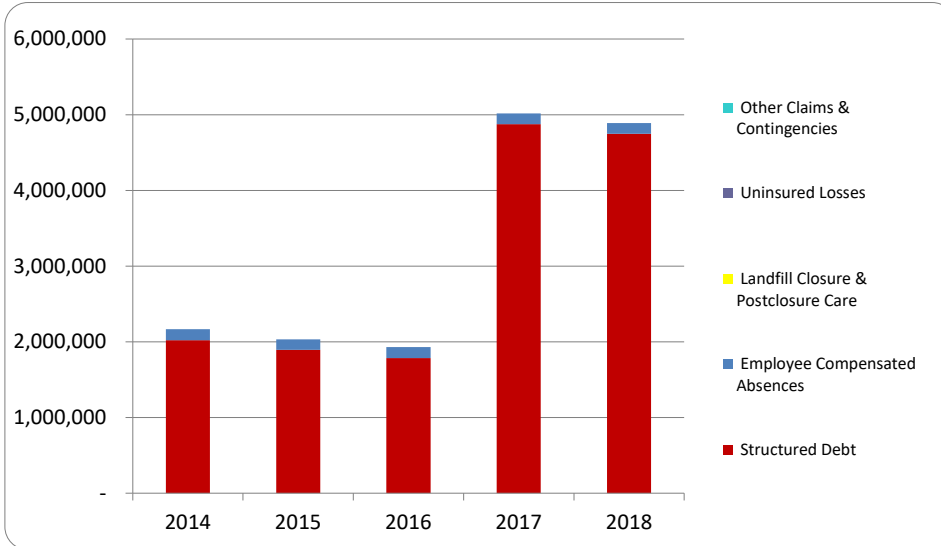
2. Retiree Health care funding status



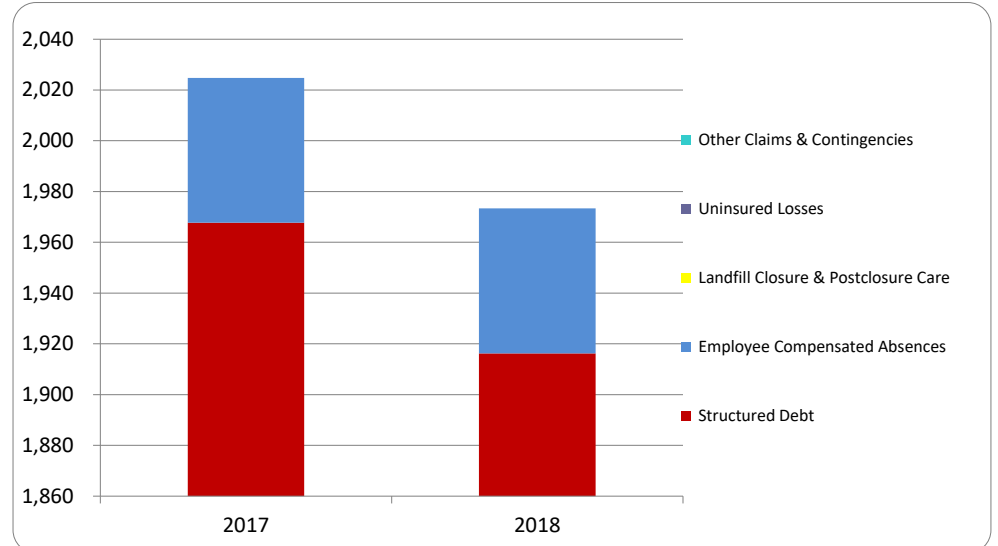
3. Percent funded - compared to the prior year



4. Long Term Debt obligations:



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



Commentary: