

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

Local Unit Name: Village of Morley
 Local Unit Code: 543,030

| | <u>2018</u> | <u>2019</u> | <u>2020</u> | <u>2021</u> | <u>2022</u> | <u>Per capita information</u> | |
|--|----------------|----------------|----------------|-----------------|----------------|-------------------------------|-------------|
| | | | | | | <u>2021</u> | <u>2022</u> |
| Statement of Revenues & Expenditures - All governmental funds | | | | | | | |
| Revenues | | | | | | | |
| Taxes | 83,813 | 83,426 | 88,829 | 90,650 | 91,951 | 177 | 178 |
| Licenses & Permits | | | | | | - | - |
| Intergovernmental Revenues | 47,476 | 49,546 | 51,600 | 50,168 | 61,496 | 98 | 119 |
| State Government | | | | | | - | - |
| Local Contributions | | | | | | - | - |
| Charges for Services | 4,876 | | 4,692 | | 3,767 | - | 7 |
| Fines & Forfeitures | 576 | | 1,073 | | 170 | - | 0 |
| Interest & Rents | 277 | 997 | 1,604 | 32 | 6,568 | 0 | 13 |
| Other Revenues | 4,717 | 9,453 | 4,248 | 10,064 | 8,694 | 20 | 17 |
| Total Revenues | 141,735 | 143,422 | 152,046 | 150,914 | 172,646 | 295 | 334 |
| Expenditures | | | | | | | |
| General Government | 56,563 | 63,635 | 51,021 | 49,081 | 47,136 | 96 | 91 |
| Police & Fire | 32,296 | 38,259 | 35,611 | 44,278 | 20,118 | 86 | 39 |
| Other Public Safety | | | | | | - | - |
| Roads | | | | | | - | - |
| Other Public Works | 30,245 | 24,977 | 25,858 | 30,110 | 26,736 | 59 | 52 |
| Health & Welfare | | | | | | - | - |
| Community/Econ. Development | | | | | | - | - |
| Recreation & Culture | 18,202 | 17,433 | 35,732 | 31,915 | 27,869 | 62 | 54 |
| Capital Outlay | | 6,141 | 7,750 | 7,605 | 18,282 | 15 | 35 |
| Debt Service | | | | | | - | - |
| Other Expenditures | | | | | | - | - |
| Total Expenditures | 137,306 | 150,445 | 155,972 | 162,989 | 140,141 | 318 | 271 |
| Surplus (Shortfall) | 4,429 | (7,023) | (3,926) | (12,075) | 32,505 | (24) | 63 |

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| | <u>2018</u> | <u>2019</u> | <u>2020</u> | <u>2021</u> | <u>2022</u> | <u>Per capita information</u> | |
|--|-------------|-------------|-------------|-------------|-------------|-------------------------------|-------------|
| | | | | | | <u>2021</u> | <u>2022</u> |
| Financial Position - All governmental funds | | | | | | | |
| Nonspendable | | | | | | - | - |
| Restricted | | | | | | - | - |
| Committed | | | | | | - | - |
| Assigned | | | | | | - | - |
| Unassigned | 164,807 | 156,726 | 154,813 | 144,679 | 179,463 | 283 | 347 |
| Total Fund Balance | 164,807 | 156,726 | 154,813 | 144,679 | 179,463 | 283 | 347 |

Liabilities not counted on a modified-accrual basis

Pensions

| | | | | | | | |
|------------------------------|-------------------------------------|----|----|----|----|----|---|
| Date of actuarial valuation: | No pensions available for employees | | | | | | |
| Assets | | | | | | | |
| Actuarial Liability | | | | | | | |
| Unfunded (Overfunded) | - | - | - | - | - | - | - |
| Percent funded | 0% | 0% | 0% | 0% | 0% | 0% | |

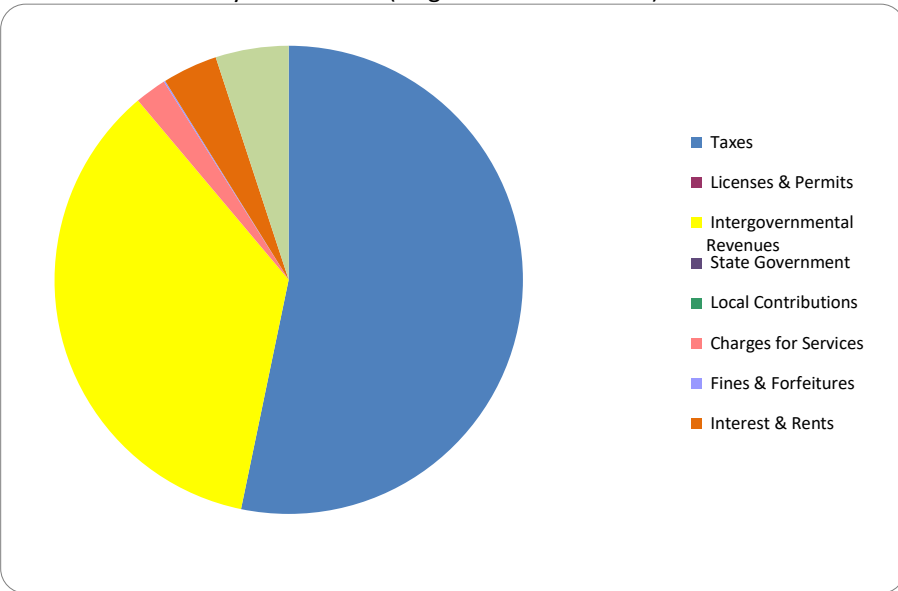
OPEB

| | | | | | | | |
|---------------------------------|----|----|----|----|----|----|---|
| Date of actuarial valuation: | | | | | | | |
| Assets | | | | | | | |
| Actuarial Liability | | | | | | | |
| Unfunded | - | - | - | - | - | - | - |
| Percent funded | 0% | 0% | 0% | 0% | 0% | 0% | |
| Sum of All Pension & OPEB Plans | | | | | | | |
| Assets | - | - | - | - | - | - | - |
| Actuarial Liability | - | - | - | - | - | - | - |
| Unfunded | - | - | - | - | - | - | - |
| Percent funded | 0% | 0% | 0% | 0% | 0% | 0% | |

CITIZEN'S GUIDE TO LOCAL UNIT FINANCES - Village of Morley (543030)

REVENUES

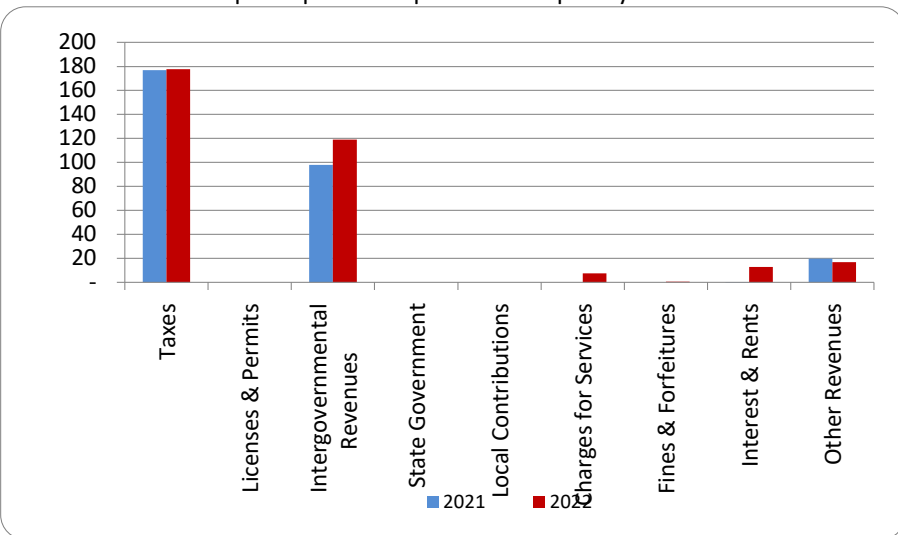
1. Where our money comes from (all governmental funds)



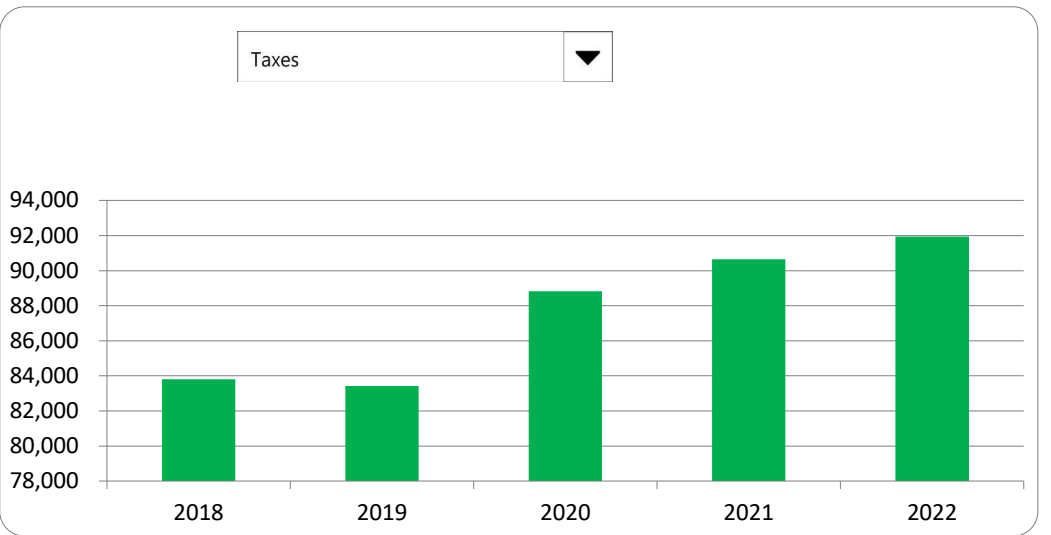
2. Compared to the prior year

| | 2021 | 2022 | % change |
|------------------------|-------------------|-------------------|---------------|
| Taxes | \$ 90,650 | \$ 91,951 | 1.44% |
| Licenses & Permits | - | - | N/A |
| Intergovernmental Reve | 50,168 | 61,496 | 22.58% |
| State Government | - | - | N/A |
| Local Contributions | - | - | N/A |
| Charges for Services | - | 3,767 | N/A |
| Fines & Forfeitures | - | 170 | N/A |
| Interest & Rents | 32 | 6,568 | 20425.00% |
| Other Revenues | 10,064 | 8,694 | -13.61% |
| Total Revenues | \$ 150,914 | \$ 172,646 | 14.40% |

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



4. Historical trends of individual sources



Commentary:

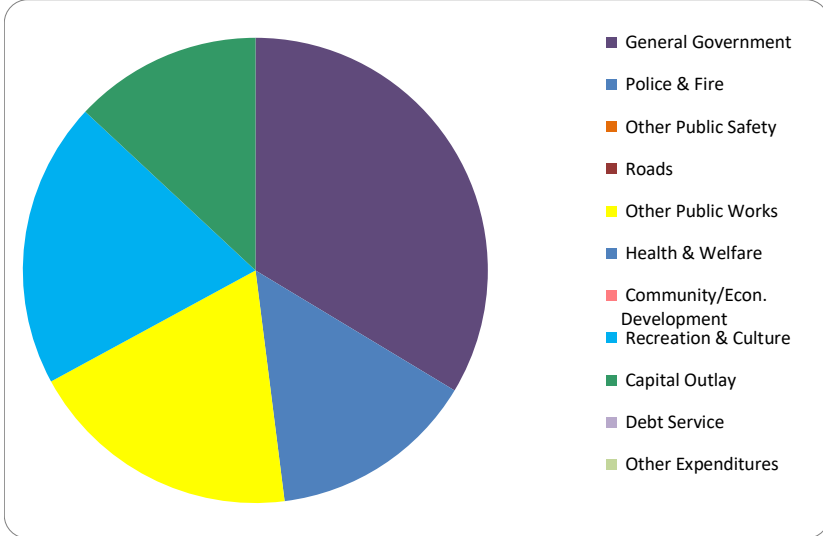
For more information on our unit's finances, contact Terry Stilson, Clerk at 231-856-4582.

CITIZEN'S GUIDE TO LOCAL UNIT FINANCES - Village of Morley (543030)

EXPENDITURES

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

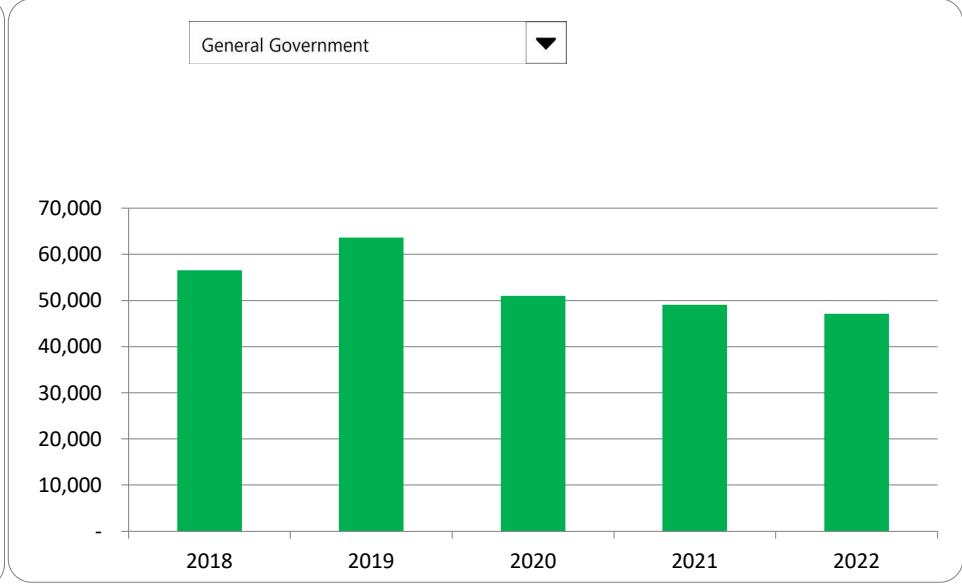
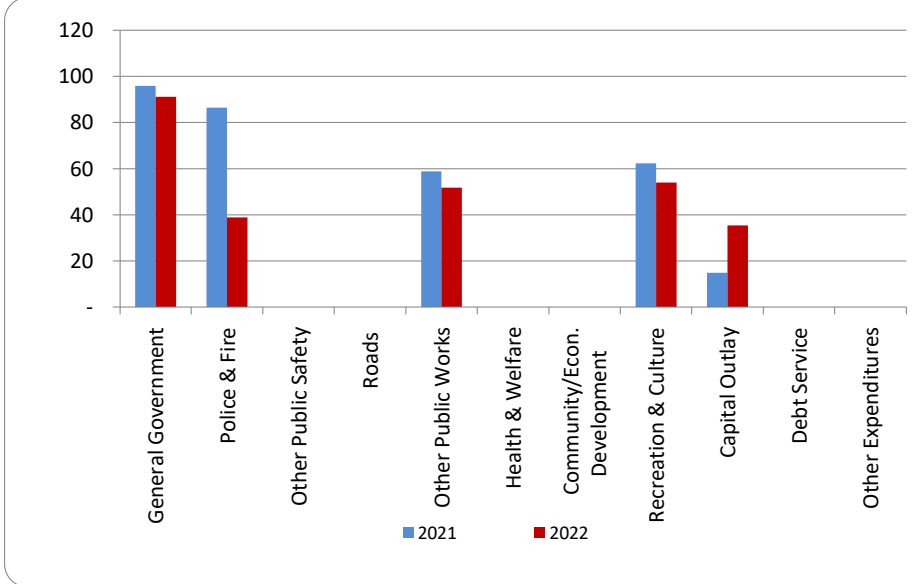
2. Compared to the prior year



| | <u>2021</u> | <u>2022</u> | <u>% change</u> |
|-----------------------------|--------------------------|--------------------------|-----------------|
| General Government | \$ 49,081 | \$ 47,136 | -3.96% |
| Police & Fire | 44,278 | 20,118 | -54.56% |
| Other Public Safety | - | - | N/A |
| Roads | - | - | N/A |
| Other Public Works | 30,110 | 26,736 | -11.21% |
| Health & Welfare | - | - | N/A |
| Community/Econ. Development | - | - | N/A |
| Recreation & Culture | 31,915 | 27,869 | -12.68% |
| Capital Outlay | 7,605 | 18,282 | 140.39% |
| Debt Service | - | - | N/A |
| Other Expenditures | - | - | N/A |
| Total Expenditures | <u>\$ 162,989</u> | <u>\$ 140,141</u> | -14.02% |

3. Spending per capita - compared to the prior year

4. Historical trends of individual departments:



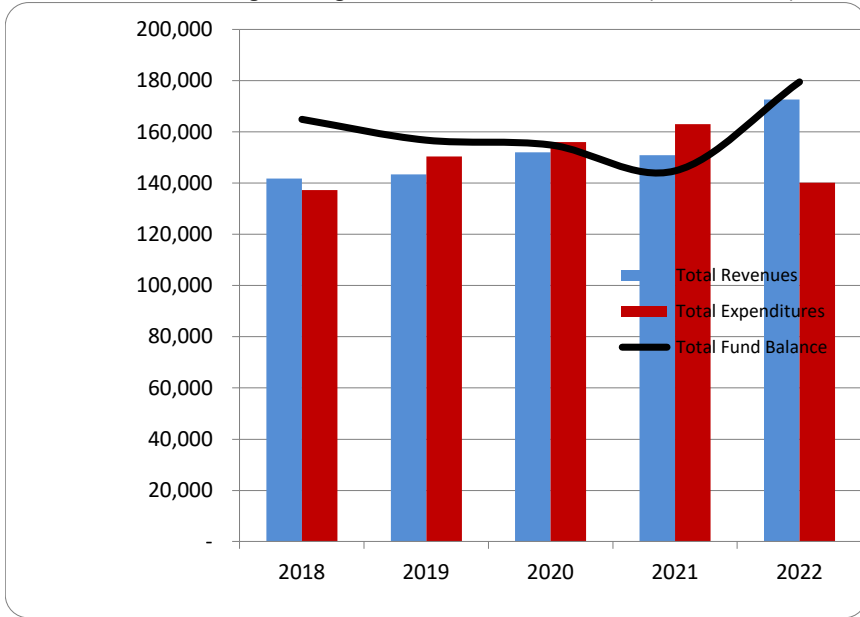
Commentary:

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CITIZEN'S GUIDE TO LOCAL UNIT FINANCES - Village of Morley (543030)

FINANCIAL POSITION

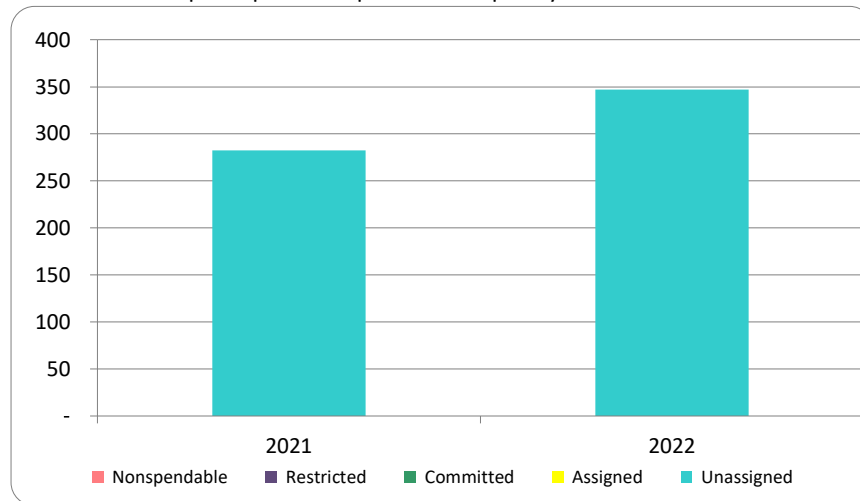
1. How have we managed our governmental fund resources (fund balance)?



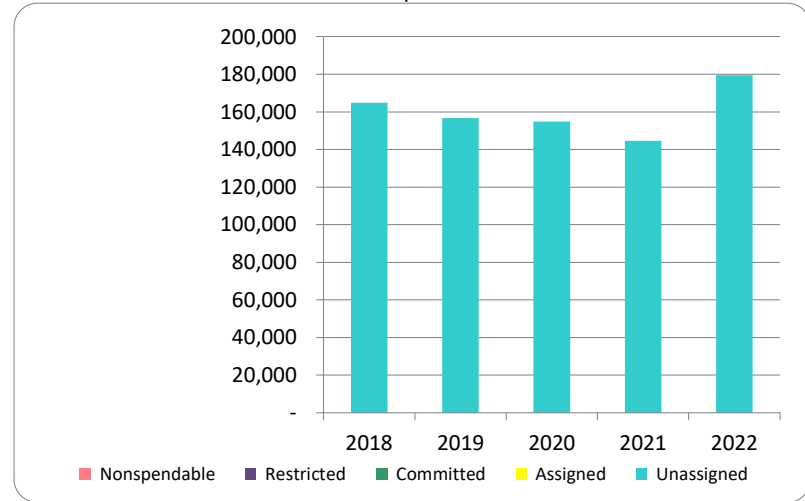
2. Compared to the prior year

| | 2021 | 2022 | % change |
|-----------------------------|----------|---------|----------|
| Revenue | 150,914 | 172,646 | 14.40% |
| Expenditures | 162,989 | 140,141 | -14.02% |
| Surplus (shortfall) | (12,075) | 32,505 | -369.19% |
| Fund balance, by component: | | | |
| Nondisposable | - | - | N/A |
| Restricted | - | - | N/A |
| Committed | - | - | N/A |
| Assigned | - | - | N/A |
| Unassigned | 144,679 | 179,463 | 24.04% |
| total fund balance | 144,679 | 179,463 | 24.04% |

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



4. Historical trends of individual components



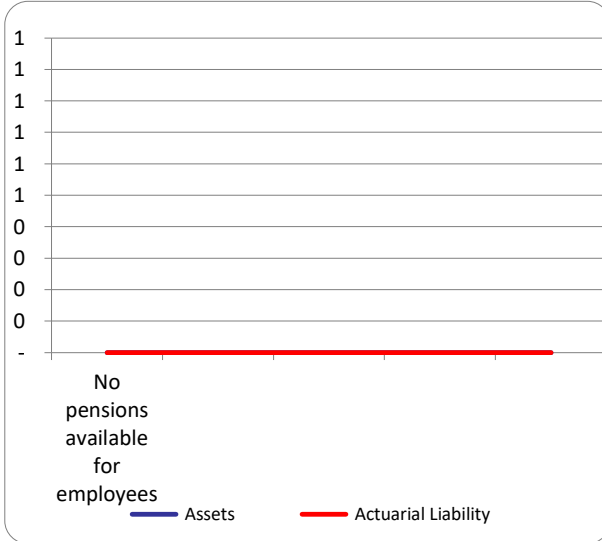
Commentary:

For more information on our unit's finances, contact Terry Stilson, Clerk at 231-856-4582.

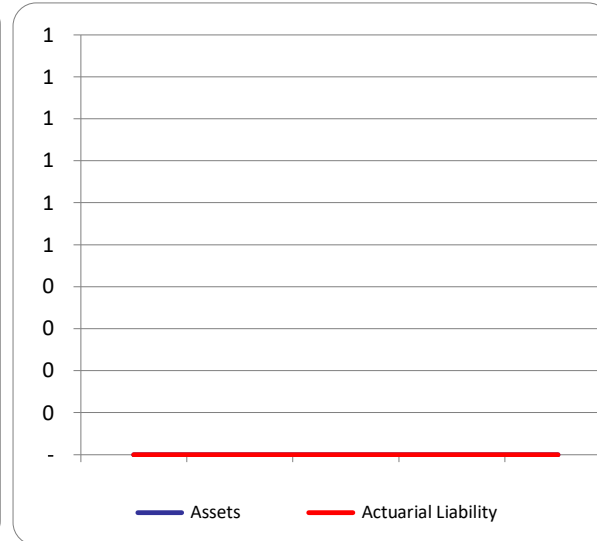
CITIZEN'S GUIDE TO LOCAL UNIT FINANCES - Village of Morley (543030)

OTHER LONG TERM OBLIGATIONS

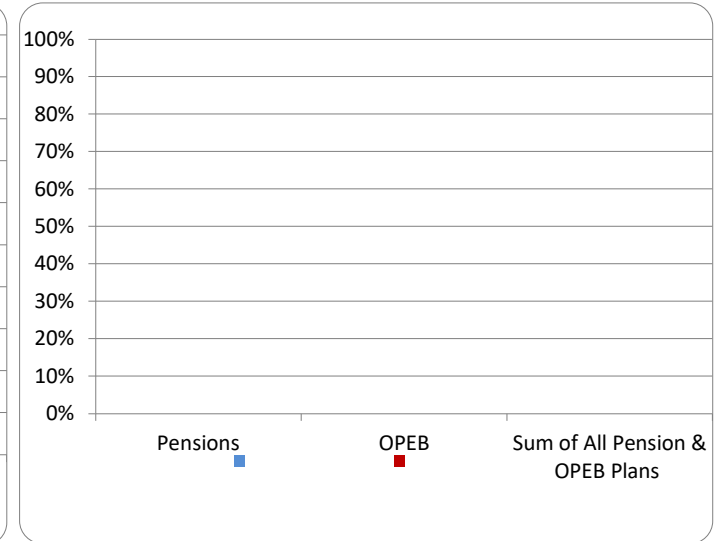
1. Pension funding status



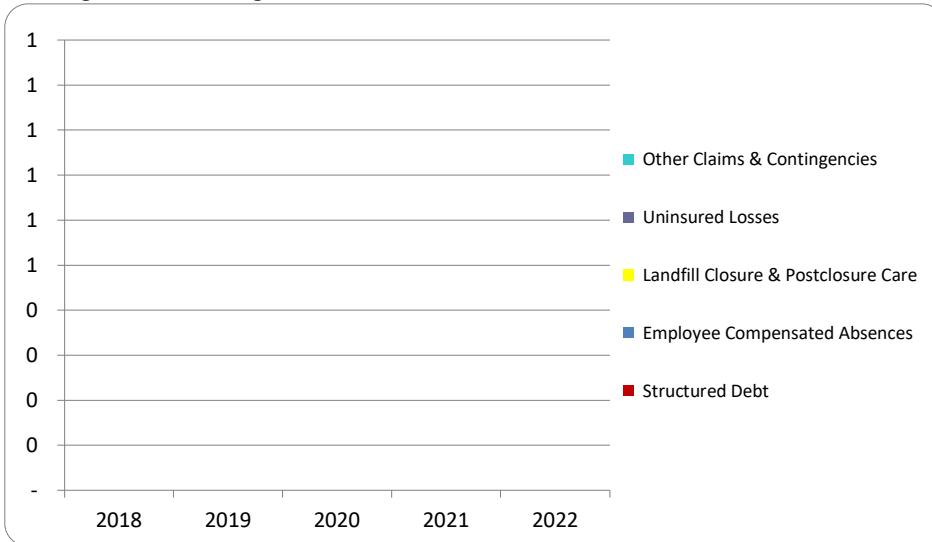
2. Retiree Health care funding status



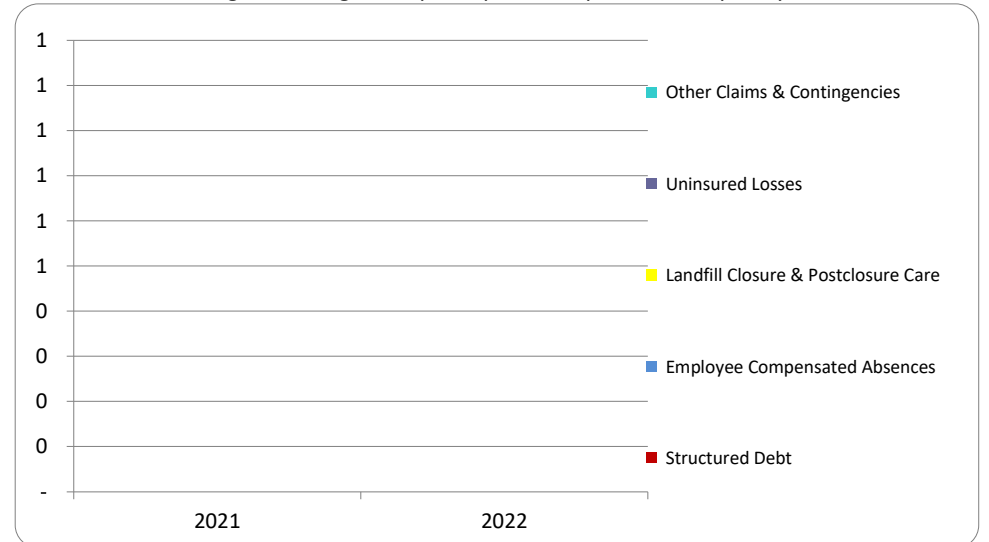
3. Percent funded - compared to the prior year



4. Long Term Debt obligations:



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



Commentary: No pensions or OPEB available for employees. No debt.

For more information on our unit's finances, contact Terry Stilson, Clerk at 231-856-4582.

DATA INPUT PAGE FOR PERFORMANCE DASHBOARD

Local Unit Name: Village of Morley
 Local Unit Code: 543030
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| <u>Metric</u> | <u>2021</u> | <u>2022</u> | <u>Comments</u> |
|---|-------------|-------------|---|
| Population | 512 | 517 | |
| Annual General Fund expenditures per capita | | | General Fund |
| General Fund Expenditures | 162,989 | 140,141 | |
| Expenditures per capita | 318 | 271 | |
| Fund Balance as % of annual General Fund expenditures | | | |
| Fund Balance | 144,679 | 179,463 | |
| Fund Balance as % of Annual GF Expenditures | 88.8% | 128.1% | |
| Unfunded pension & OPEB liability, as a % of annual General Fund revenue | | | No pensions or OPEB |
| Pension funding: | | | |
| Actuarial value of assets | - | - | |
| Actuarial accrued liability | - | - | |
| Overfunded (Unfunded) | - | - | |
| OPEB funding: | | | OPEB is other post-employment benefits. |
| Actuarial value of assets | - | - | |
| Actuarial accrued liability | - | - | |
| Overfunded (Unfunded) | - | - | |
| Combined overfunding (underfunding) | - | - | |
| General Fund revenue | 150,913 | 172,645 | |
| Unfunded OPEB liability as a % of annual GF revenue | 0% | 0% | |
| Debt burden per capita | | | No debts. |
| Total direct debt, from the FS: | | | |
| Bonds, notes & contracts payable | - | - | |
| Capital leases | - | - | |
| Total direct debt | - | - | |
| Debt burden per capita | - | - | |

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Local Unit Name: Village of Morley

Local Unit Code: 543030

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| <u>Metric</u> | <u>2021</u> | <u>2022</u> | <u>Comments</u> |
|---|-------------|-------------|---|
| Percentage of road funding provided by the General Fund | | | |
| Road expenditures: | | | |
| Major streets fund | 10,535 | 12,970 | |
| Local streets fund | 22,827 | 10,658 | |
| Municipal streets fund | - | - | |
| Total road expenditures | 33,362 | 23,628 | |
| Transfers from the General Fund into: | | | |
| Major streets fund | (20,000) | (20,000) | |
| Local streets fund | 20,000 | 20,935 | |
| Municipal streets fund | | | |
| Total General Fund funding | - | 935 | |
| Ratio of road funding to total GF expenditures | 0.0% | 4.0% | |
| Ratio of pensioners to employees | | | No pensions or OPEB |
| Number of retirees participating in the Defined Benefit pension systems | - | - | |
| Number of current active employees | 10 | 9 | Active employees as of 3/31/2022 |
| Ratio | - | - | |
| Number of services delivered via cooperative venture | 3 | 4 | |
| List the individual services delivered via cooperative venture: (place an "X" in each year the services were delivered cooperatively) | | | |
| Library | | | |
| Dispatch | | | |
| Building inspections | | | |
| Recreation | | X | with Morley Community Center |
| Finance dept. consolidation | | | |
| Assessing | X | X | With Aetna and Deerfield Townships |
| Fire | X | X | With Aetna and Deerfield Townships |
| Police | X | X | With Mecosta County and State of Michigan |
| Other: | | | |
| Totals | 3 | 4 | |

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Local Unit Code: 543030

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| <u>Metric</u> | <u>2021</u> | <u>2022</u> | <u>Comments</u> |
|--|-------------|-------------|--|
| Economic Strength | | | |
| % of community with access to high speed broadband | | | % with access (not how many residents are actively utilizing the service). |
| Number of homes | 233 | 233 | The whole village has access to high speed internet. |
| Number of homes with access to highspeed internet | 233 | 233 | |
| % of homes with access to highspeed internet | 100.0% | 100.0% | |
| % of community age 25+ with Bachelor's degree or higher | | | |
| Population aged 25 and over | 301 | 295 | Alternative: % of High school graduates going to college (data point is available from the local school district); however, you must change the title name in A70. |
| Number with Bachelor's degree or higher | 28 | 36 | 2021 taken from city-data.com & 2022 from Census Reporter (percentages) |
| % of community age 25+ with bachelor's degree or higher | 9.3% | 12.2% | 2021 taken from city-data.com & 2022 from Census Reporter (percentages) |

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Local Unit Name: Village of Morley

Local Unit Code: 543030

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| <u>Metric</u> | <u>2021</u> | <u>2022</u> | <u>Comments</u> |
|---------------------------------------|-------------|-------------|--|
| Public Safety | | | |
| Violent crimes per thousand | | | Report consistent with the Michigan Incident Crime Reporting guidelines. |
| Violent crimes | 16 | 29 | Village of Morley currently has no police. This data reported in Bestplaces.net. |
| Violent crimes per thousand | 31 | 56 | |
| Property crimes per thousand | | | Report consistent with the Michigan Incident Crime Reporting guidelines. |
| Property crimes | 35 | 34 | Village of Morley currently has no police. This data reported in Bestplaces.net. |
| Property crimes per thousand | 68 | 66 | |
| Traffic injuries or fatalities | | | The UD-10 does not distinguish between serious injury and minor injury. |
| Traffic incidents from the UD-10 | - | - | This data not reportable due to no Village of Morley Policeman. |

DATA INPUT PAGE FOR PERFORMANCE DASHBOARD

Local Unit Name: Village of Morley

Local Unit Code: 543030

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| <u>Metric</u> | <u>2021</u> | <u>2022</u> | <u>Comments</u> |
|---|-------------|-------------|--|
| Quality of Life | | | |
| Miles of sidewalks and non-motorized paths/trails as a factor of total miles of local/major roads & streets | | | Utilize the most recent audited Act 51 reports as the source data. |
| Miles of sidewalks and non-motorized paths/trails | 3.30 | 3.30 | |
| Total miles of local/major roads & streets | 6.49 | 6.49 | |
| | 0.508 | 0.508 | |
| Percent of General Fund expenditures committed to arts, culture and recreation | | | Utilize the most recent audited financial statements as the source data. |
| Arts, recreation & culture expenditures | 31,915 | 27,869 | |
| | 19.6% | 19.9% | |
| Acres of parks per thousand residents | | | Report the number of acres of total parkland, developed and undeveloped. |
| Acres of parks | 7 | 7 | |
| | 13.67 | 13.54 | |
| Percent of community with access to curbside recycling | | | No curbside recycling available. |
| Population where curbside recycling is offered | - | - | |
| | 0% | 0% | |

Communities may report other measures for each category that are unique or important to their community.

All reported data may be footnoted to explain the reported scores.

Data should be updated at least annually, but communities are encouraged to update the dashboards more frequently.

Performance Dashboard

| |
|---|
| Local Unit Name: Village of Morley |
| Local Unit Code: 543030 |

| | 2021 | 2022 | Trend | Performance |
|---|-------|--------|---------|-------------|
| Fiscal Stability | | | | |
| Annual General Fund expenditures per capita | \$318 | \$271 | ↓14.8% | Positive |
| Fund Balance as % of annual General Fund expenditures | 88.8% | 128.1% | ↑44.3% | Positive |
| Unfunded pension & OPEB liability, as a % of annual General Fund revenue | 0% | 0% | #DIV/0! | #DIV/0! |
| Debt burden per capita | \$0 | \$0 | #DIV/0! | #DIV/0! |
| Percentage of road funding provided by the General Fund | 0.0% | 4.0% | #DIV/0! | #DIV/0! |
| Ratio of pensioners to employees | - | - | #DIV/0! | #DIV/0! |
| Number of services delivered via cooperative venture | 3 | 4 | ↑33.3% | Positive |
| Economic Strength | | | | |
| % of community with access to high speed broadband | 100% | 100% | →0.0% | Neutral |
| % of community age 25+ with Bachelor's degree or higher | 9% | 12% | ↑31.2% | Positive |
| Average age of critical infrastructure (years) | - | - | #DIV/0! | #DIV/0! |
| Public Safety | | | | |
| Violent crimes per thousand | 31 | 56 | ↑79.5% | Negative |
| Property crimes per thousand | 68 | 66 | ↓-3.8% | Positive |
| Traffic injuries or fatalities | - | - | #DIV/0! | #DIV/0! |
| Quality of Life | | | | |
| Miles of sidewalks and non-motorized paths/trails as a factor of total miles of local/major roads & streets | 0.51 | 0.51 | →0.0% | Neutral |
| Percent of General Fund expenditures committed to arts, culture and recreation | 19.6% | 19.9% | ↑1.6% | Neutral |
| Acres of parks per thousand residents | 13.7 | 13.5 | →-1.0% | Neutral |
| Percent of community with access to curbside recycling | 0% | 0% | #DIV/0! | #DIV/0! |

Debt Service Report

Local Unit Name: Village of Morley
Local Unit Code: 543030
Current Fiscal Year End Date: 3/31/2023

Debt Name: No current debts
Issuance Date:
Issuance Amount:
Debt Instrument (or Type):
Repayment Source(s):

| Years Ending | Principal | Interest | Total |
|---------------|-------------|-------------|-------------|
| Year 1 | \$ - | \$ - | \$ - |
| Year 2 | \$ - | \$ - | \$ - |
| Year 3 | \$ - | \$ - | \$ - |
| Year 4 | \$ - | \$ - | \$ - |
| Year 5 | \$ - | \$ - | \$ - |
| Year 6 | \$ - | \$ - | \$ - |
| Year 7 | \$ - | \$ - | \$ - |
| Totals | \$ - | \$ - | \$ - |

Commentary: The Village of Morley has no current debts.

Projected Budget Report

Local Unit Name: Village of Morley
Local Unit Code: 543030
Current Fiscal Year End Date: 3/31/2023
Fund Name: General Fund

| REVENUES | Current Year Budget | Percentage Change | Year 2 Budget | Assumptions |
|------------------------------------|------------------------|----------------------|-------------------|---|
| Property Taxes | \$ 91,435 | - | \$ 91,435 | Assuming similar revenue |
| Other Taxes | \$ - | % | \$ - | |
| State Revenue Sharing | \$ 57,000 | 2 | \$ 58,140 | Assuming slight increase in revenue. |
| Income Tax | \$ - | % | \$ - | |
| Fines & Fees | \$ - | % | \$ - | |
| Licenses & Permits | \$ - | % | \$ - | |
| Interest Income | \$ 65 | (40) | \$ 39 | decrease in interest rates |
| Grant Revenues | \$ 30,000 | (70) | \$ 9,000 | decrease in grant funding (Coronavirus funding is over) |
| Other Revenues | \$ 12,200 | % | \$ 12,200 | Assuming same amounts received. |
| Interfund Transfers (In) | \$ - | % | \$ - | |
| Total Revenues | \$ 190,700 | | \$ 170,814 | |
| EXPENDITURES | | | | |
| General Government | \$ 45,610 | - | \$ 45,610 | Assuming similar expense |
| Police and Fire | \$ 13,600 | 25 | \$ 17,000 | Assuming increase in Police (Code Enforcement) |
| Other Public Safety | \$ - | % | \$ - | |
| Roads | \$ - | % | \$ - | |
| Other Public Works | \$ 30,025 | 5 | \$ 31,526 | Assuming slight increase in utilities |
| Health and Welfare | \$ - | % | \$ - | |
| Community & Economic Development | \$ - | % | \$ - | |
| Recreation & Culture | \$ 83,050 | - | \$ 83,050 | Assuming similar expenses |
| Capital Outlay | \$ - | % | \$ - | |
| Debt Service | \$ - | % | \$ - | |
| Other Expenditures | \$ - | % | \$ - | |
| Interfund Transfers (Out) | \$ - | % | \$ - | |
| Total Expenditures | \$ 172,285 | | \$ 177,186 | |
| Net Revenues (Expenditures) | \$ 18,415 | | \$ (6,372) | |
| Beginning Fund Balance | \$ 179,463 | | \$ 197,878 | |
| Ending Fund Balance | \$ 197,878 | | \$ 191,506 | |

Commentary: Changes are only estimates. New budget will not be approved until March 2023.