

INSTRUCTIONS FOR THE CITIZEN'S GUIDE SPREADSHEET

After running the F-65 download, local units must enter additional information (see # 5 &6) and review amounts on the "Data Input" tab. The cells that need to be updated are highlighted in yellow on the "Data Input" tab.

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 last tab is titled "F-65 Cross-walk" and contains the data from the F-65 download. The first tab to the right of the "Instructions" tab is titled "Data Input" and is the tab that needs to be updated. The next four tabs contain the Citizen's Guide and are organized as follows:

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

Each of the Citizen's Guide tabs have a Commentary box where supplemental information can be added.

The "Data Input" tab, contains amounts from the "F-65 Cross-walk". However, data in Rows 39 - 41, 45 - 47, 56 - 58, 60 - 63, 66, and 69 - 70 **must be entered** and the remaining amounts need to be reviewed. Information to update these rows can be obtained from a local unit's financial statements, trial balances, or F-65 forms.

On the "Data Input" tab, follow the steps below:

1. If a red bar appears at the top of your screen, you must click the link in the red bar, then click the "Edit Anyway" button before you can make any changes
2. Verify that the Local Unit Name appears in the title line (Row 1).
3. Verify that the amounts in Rows 4 - 29 are accurate and 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 (on the F-65 form, this is the sum of columns (a) and (b)).
 - b. If any revenue or expenditure categories are not being used by the local unit, please "Hide" those rows on the "Data Input" tab. In order to "Hide" the rows, the local unit will need to unprotect the spreadsheet. Once a row is hidden, the data will not appear in the graphs, which will make the graphical presentation easier for the citizen to understand.
4. Verify that the amounts in Rows 30 - 36 are accurate and 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 (on the F-65 form, this is the sum of columns (a) and (b)).
 - b. If any of the financial position (fund balance) categories are not being used by the local unit (i.e., the local unit has no commitments or assignments etc...), please "Hide" those rows on the "Data Input" tab. In order to "Hide" the rows, the local unit will need to unprotect the spreadsheet. Once a row is hidden, the data will not appear in the graphs, which will make the graphical presentation easier for the citizen to understand. The law does not require a local unit to restate fund balances for years prior to the implementation of GASB 54. It is optional, but encouraged.

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5. Enter the local unit's liabilities not counted on a modified-accrual basis in Rows 37 - 54. This represents the funded status of all "defined benefit" employee benefit plans (pensions plans, retiree health care, or any other post-employment benefit (OPEB) plans).
 - a. **If a local unit does 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 the local unit's financial statements; it is also available in the 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, Treasury recommends 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, a local unit could estimate \$6 million for 2008 and \$7 million for 2009.
6. Enter the local unit's debt information in Rows 55 - 64. This represents all governmental liabilities not already reported in the funds themselves.
 - a. **If a local unit does 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 the local unit's financial statements.
7. Verify that Row 66 presents population information. This section is presented so that measures can be computed 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 the local unit's regional council of governments.
8. Enter in Rows 69 and 70 the "Contact Information" for the local unit.

On the "Revenues" and "Expenditures" tabs, box number 4 has been built as an interactive chart. When the Citizen's Guide is placed on the 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, the "Instructions" tab and the "F-65 Cross-walk" 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.

CITIZENS' GUIDE TO LOCAL UNIT FINANCES - Hesperia - Oceana

	2009	2010	2011	2012	2013	Per capita information	
						2012	2013
Statement Of Revenue & Expense							
All governmental funds							
Revenues							
Taxes	256,065	264,177	248,867	232,289	230,037	245	242
Licenses & Permits	-	-	-	30	1,783	0	2
Federal Government	-	-	353,535	-	-	-	-
State Government	182,223	172,058	182,573	174,667	171,717	184	181
Local Contributions	-	-	-	-	-	-	-
Charges for Services	2,629	26,338	4,458	23,114	3,996	24	4
Fines & Forfeitures	391	-	-	881	427	1	0
Interest & Rents	31,335	16,542	14,788	737	39,330	1	41
Other Revenues	67,662	211,362	44,169	26,608	25,914	28	27
Total Revenues	540,305	690,477	848,390	458,326	473,204	484	498
Expenditures							
General Government	113,480	91,634	100,969	89,549	83,774	95	88
Police & Fire	139,528	121,350	119,886	130,552	121,409	138	128
Other Public Safety	-	-	-	-	-	-	-
Roads	87,986	-	-	27,373	40,946	29	43
Other Public Works	67,294	92,562	341,414	90,131	52,915	95	56
Health & Welfare	-	-	-	-	-	-	-
Community/Econ. Development	-	-	-	-	-	-	-
Recreation & Culture	32,576	39,528	62,266	23,918	21,072	25	22
Capital Outlay	18,684	182,944	53,007	24,545	-	26	-
Debt Service	20,048	25,737	21,441	10,875	10,510	11	11
Other Expenditures	72,533	47,275	13,695	-	14,903	-	16
Total Expenditures	552,129	601,030	712,678	396,943	345,529	419	363
Surplus (Shortfall)	(11,824)	89,447	135,712	61,383	127,675	65	134

CITIZENS' GUIDE TO LOCAL UNIT FINANCES - Hesperia - Oceana

	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>Per capita information</u>	
						<u>2012</u>	<u>2013</u>
Financial Position							
All governmental funds							
Nonspendable	-	-	-	-	-	-	-
Restricted	-	9,177	-	-	-	-	-
Committed	-	-	-	88,461	-	93	-
Assigned	-	-	-	-	118,474	-	125
Unassigned	100,361	180,631	191,032	-	261,618	-	275
Total Fund Balance	100,361	189,808	191,032	88,461	380,092	93	400
Liabilities not counted on a modified-accrual basis							
Pensions							
<i>Date of actuarial valuation:</i>							
Assets							
Actuarial Liability							
Unfunded (Overfunded)	-	-	-	-	-	-	-
Percent funded	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!		
OPEB							
<i>Date of actuarial valuation:</i>							
Assets							
Actuarial Liability							
Unfunded	-	-	-	-	-	-	-
Percent funded	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!		
Sum of All Pension & OPEB Plans							
Assets	-	-	-	-	-		
Actuarial Liability	-	-	-	-	-		
Unfunded	-	-	-	-	-	-	-
Percent funded	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!		

CITIZENS' GUIDE TO LOCAL UNIT FINANCES - Hesperia - Oceana

	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>Per capita information</u>	
						<u>2012</u>	<u>2013</u>
Debt:							
Bonds & Contracts Payable							
Capital Leases							
Other Contractual Debt							
Structured Debt	-	-	-	-	-	-	-
Employee Compensated Absences						-	-
Landfill Closure & Postclosure Care						-	-
Uninsured Losses						-	-
Other Claims & Contingencies						-	-
Total Long Term Debt (Excl. Pension & RHC)	-	-	-	-	-	-	-
<u>Population information</u>	942	954	953	947	951		

Contact information

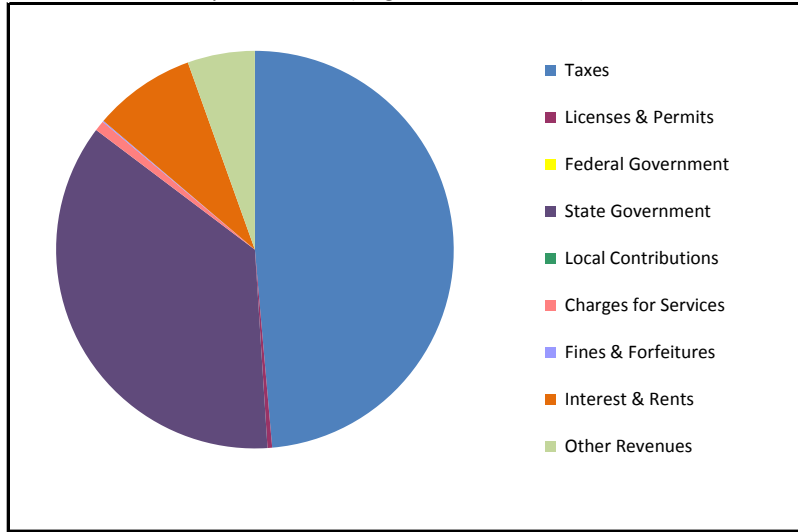
Contact Name:

Contact Phone Number:



CITIZENS' GUIDE TO LOCAL UNIT FINANCES - Hesperia - Oceana

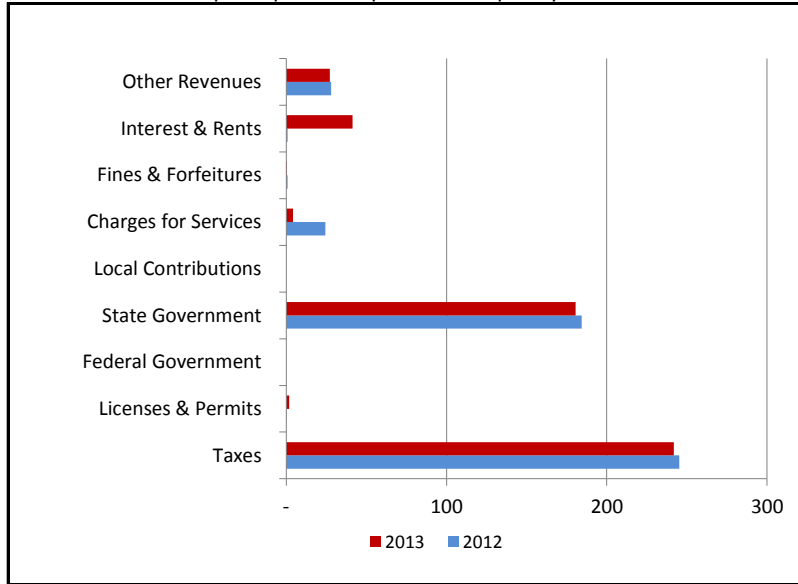
1. Where our money comes from (all governmental funds)



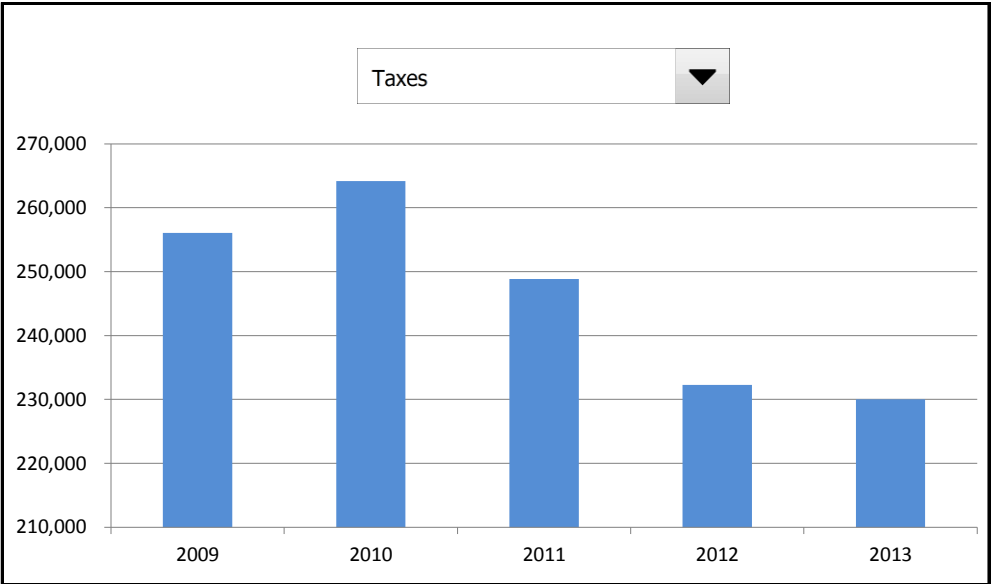
2. Compared to the prior year

	2012	2013	Change
Taxes	\$ 232,289	\$ 230,037	-0.97%
Licenses & Permits	30	1,783	5843.33%
Federal Government	-	-	N/A
State Government	174,667	171,717	-1.69%
Local Contributions	-	-	N/A
Charges for Services	23,114	3,996	-82.71%
Fines & Forfeitures	881	427	-51.53%
Interest & Rents	737	39,330	5236.50%
Other Revenues	26,608	25,914	-2.61%
Total Revenues	\$ 458,326	\$ 473,204	3.25%

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



4. Historical trends of individual sources

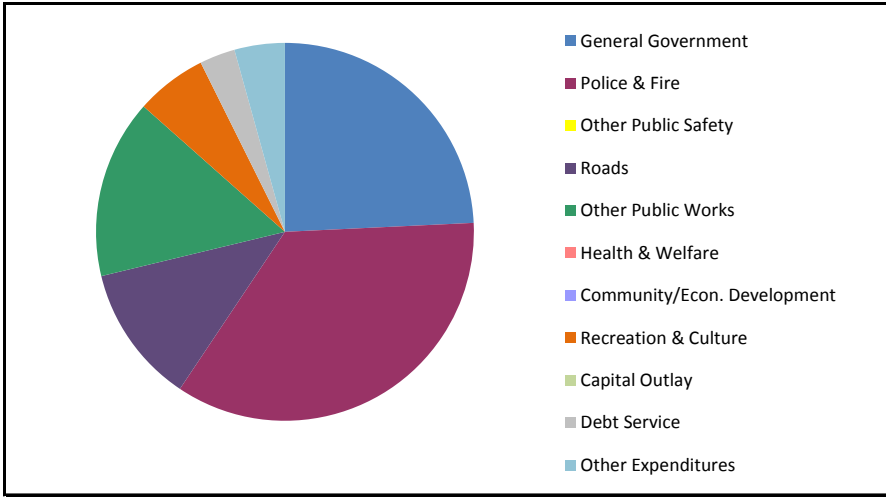


Commentary:

For more information on our unit's finances, contact [at](#) .

CITIZENS' GUIDE TO LOCAL UNIT FINANCES - Hesperia - Oceana

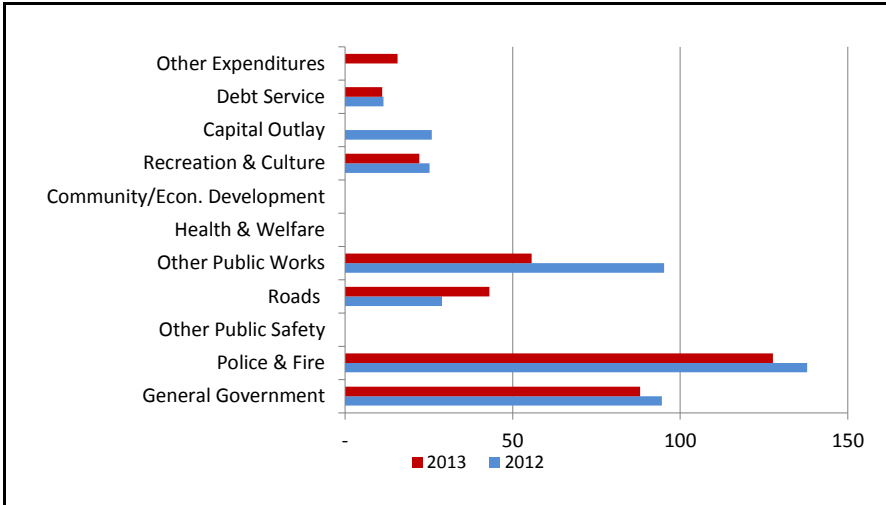
1. Where we spend our money (all governmental funds)



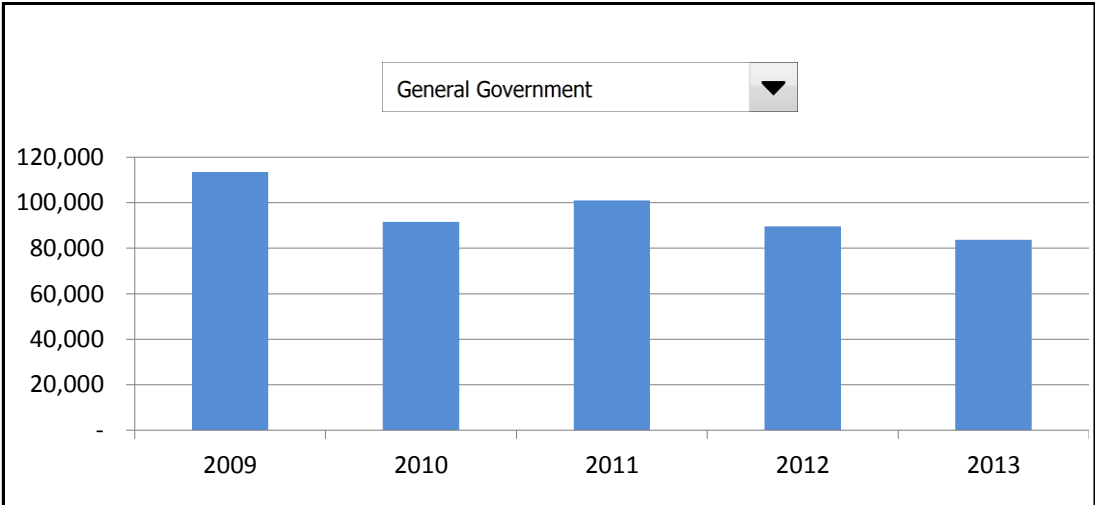
2. Compared to the prior year

	2012	2013	Change
General Government	\$ 89,549	\$ 83,774	-6.45%
Police & Fire	130,552	121,409	-7.00%
Other Public Safety	-	-	N/A
Roads	27,373	40,946	49.59%
Other Public Works	90,131	52,915	-41.29%
Health & Welfare	-	-	N/A
Community/Econ. Development	-	-	N/A
Recreation & Culture	23,918	21,072	-11.90%
Capital Outlay	24,545	-	-100.00%
Debt Service	10,875	10,510	-3.36%
Other Expenditures	-	14,903	N/A
Total Expenditures	\$ 396,943	\$ 345,529	-12.95%

3. Spending per capita - compared to the prior year



4. Historical trends of individual departments:

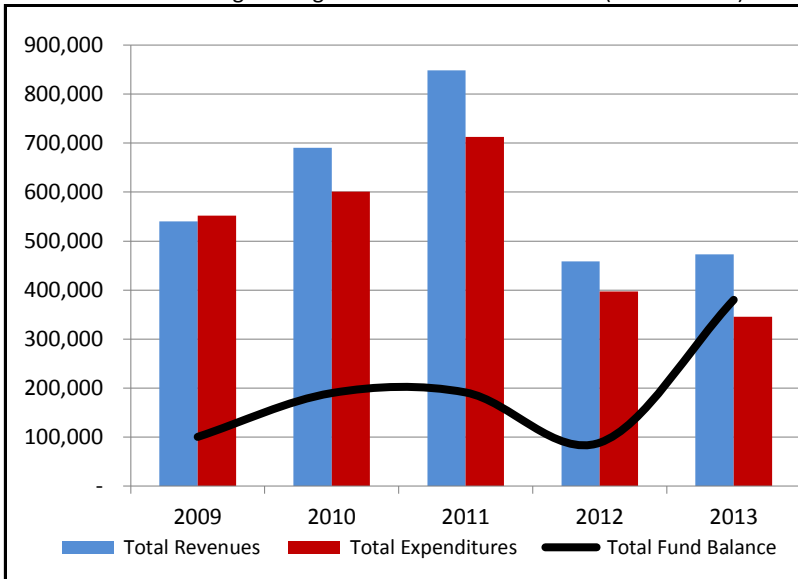


Commentary:

For more information on our unit's finances, contact [\[redacted\]](#) at [\[redacted\]](#).

CITIZENS' GUIDE TO LOCAL UNIT FINANCES - Hesperia - Oceana

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

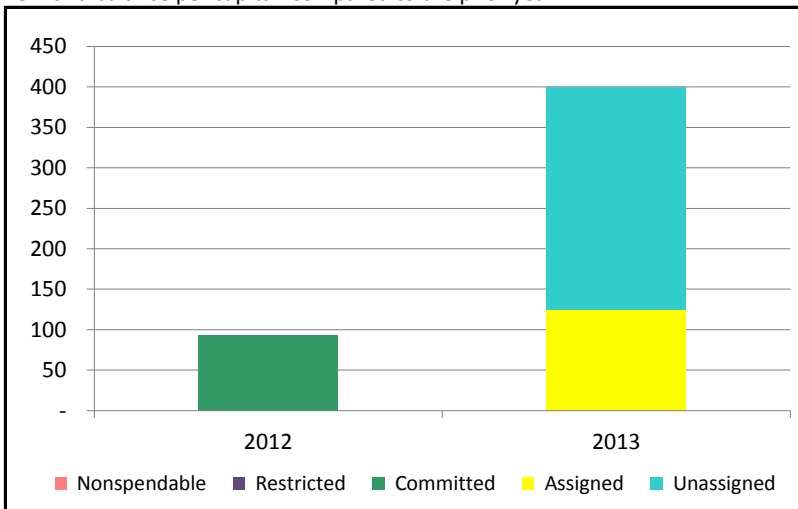


2. Compared to the prior year

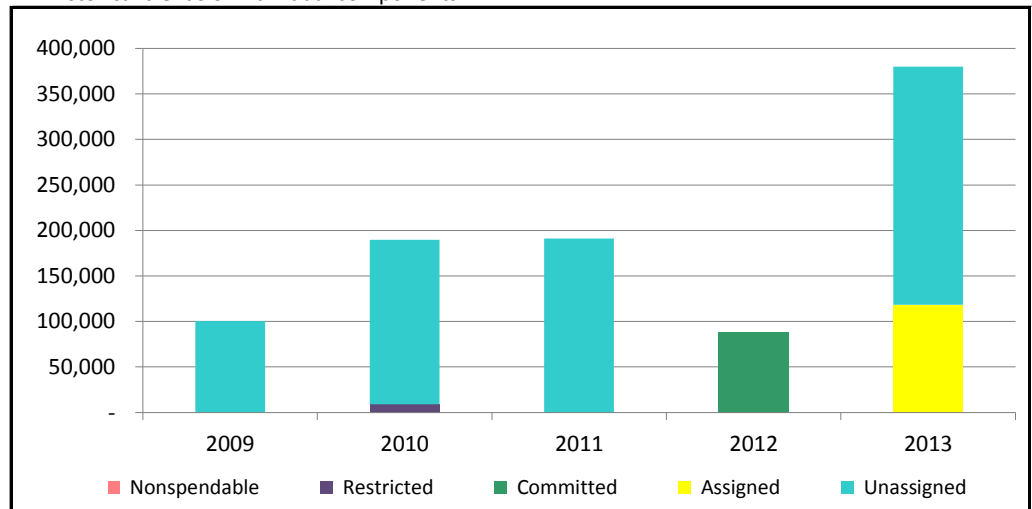
Statement Balance	2012	2013	Change
Revenues	\$ 458,326	\$ 473,204	3.25%
Expenditures	396,943	345,529	-12.95%
Surplus (Shortfall)	\$ 61,383	\$ 127,675	108.00%

Fund balance	2012	2013	Change
Nonspendable	\$ -	\$ -	N/A
Restricted	-	-	N/A
Committed	88,461	-	-100.00%
Assigned	-	118,474	N/A
Unassigned	-	261,618	N/A
Total Fund Balance	\$ 88,461	\$ 380,092	329.67%

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



4. Historical trends of individual components

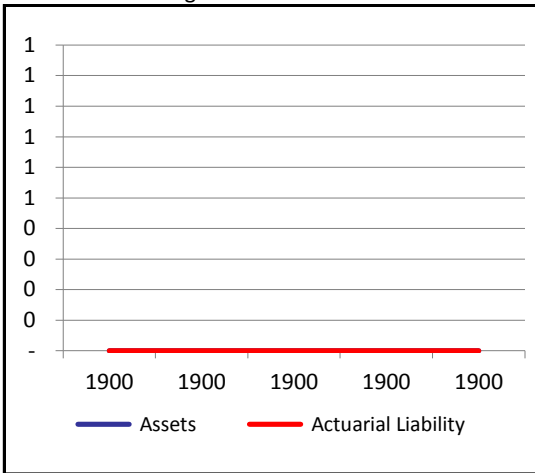


Commentary:

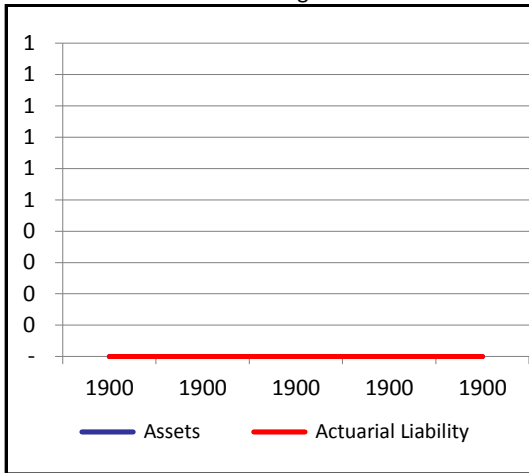
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CITIZENS' GUIDE TO LOCAL UNIT FINANCES - Hesperia - Oceana

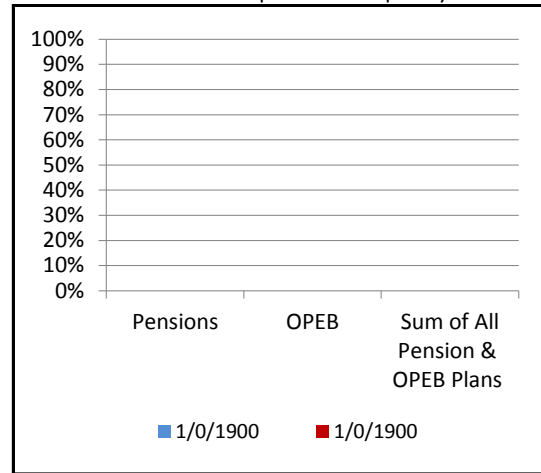
1. Pension funding status



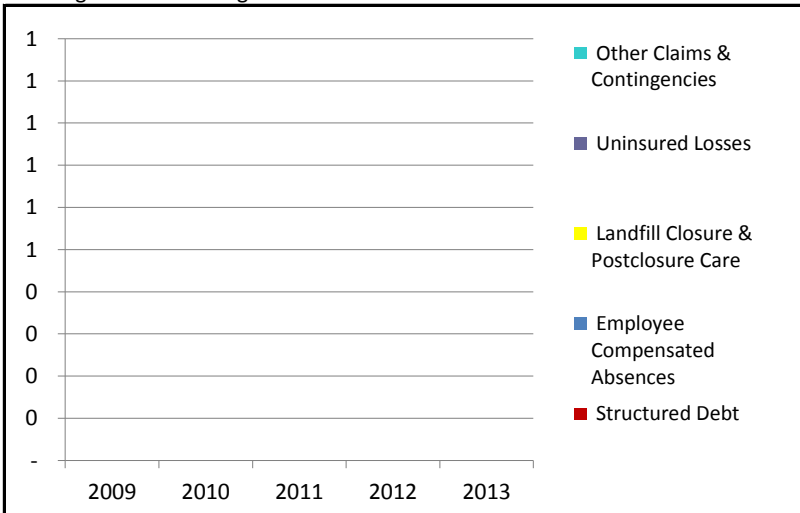
2. Retiree Health care funding status



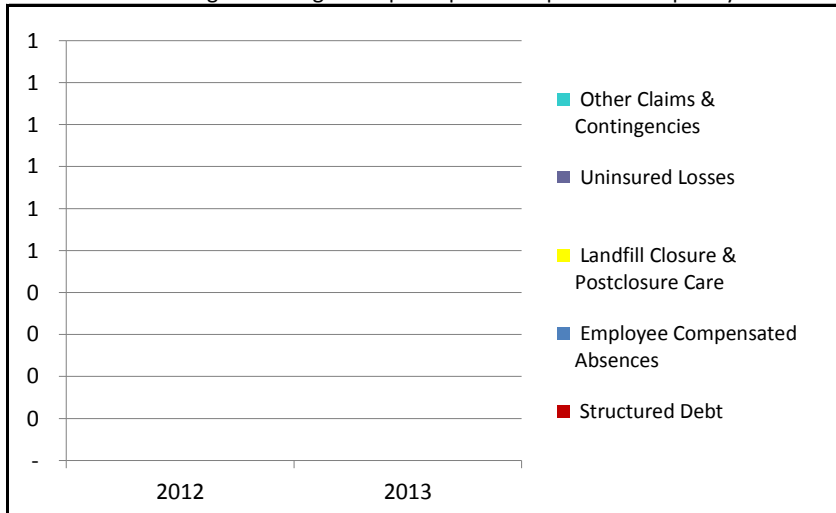
3. Percent funded - compared to the prior year



4. Long Term Debt obligations:



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



Commentary:

For more information on our unit's finances, contact at .

<u>F-65 line</u>	<u>Description</u>	<u>Aggregation</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
	All Governmental Funds (col. A & b)						
	REVENUES						
101	Property taxes	Taxes	256,065	264,177	248,867	232,289	230,037
102	Tax reverted property	Taxes	-	-	-	-	-
103	Commercial facilities tax	Taxes	-	-	-	-	-
104	Trailer taxes	Taxes	-	-	-	-	-
105	Hotel/ motel tax	Taxes	-	-	-	-	-
106	Industrial facilities tax	Taxes	-	-	-	-	-
107	Income tax	Taxes	-	-	-	-	-
108	Business licenses & permits	Licenses & Permits	-	-	-	-	1,783
109	Non-business licenses & permits	Licenses & Permits	-	-	-	30	-
110	Federal govt. grants - general government	Federal Government	-	-	15,007	-	-
111	Federal govt. grants - public safety	Federal Government	-	-	-	-	-
112	Federal govt. grants - streets & highways	Federal Government	-	-	338,528	-	-
113	Federal govt. grants - sanitation	Federal Government	-	-	-	-	-
114	Federal govt. grants - health and/or hospitals	Federal Government	-	-	-	-	-
115	Federal govt. grants - welfare	Federal Government	-	-	-	-	-
116	Federal govt. grants - culture & recreation	Federal Government	-	-	-	-	-
117	Federal govt. grants - housing & community development	Federal Government	-	-	-	-	-
118	Federal govt. grants - water	Federal Government	-	-	-	-	-
119	Federal govt. grants - electric	Federal Government	-	-	-	-	-
120	Federal govt. grants - transit	Federal Government	-	-	-	-	-
121	Federal govt. grants - other	Federal Government	-	-	-	-	-

<u>F-65 line</u>	<u>Description</u>	<u>Aggregation</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
122	State revenue sharing	State Government	182,223	172,058	94,852	90,336	171,017
123	State aid - general government	State Government	-	-	-	-	-
124	State payment in lieu of taxes	State Government	-	-	-	-	-
125	State swamp and land taxes	State Government	-	-	-	-	-
126	State aid - public safety	State Government	-	-	-	-	-
127	State pass-thru of act 51(Streets)	State Government	-	-	87,721	84,331	-
128	State aid - streets & bridges	State Government	-	-	-	-	-
129	State aid - sanitation	State Government	-	-	-	-	-
130	State aid - health and/or hospitals	State Government	-	-	-	-	-
131	State aid - welfare	State Government	-	-	-	-	-
132	State aid - culture & recreation	State Government	-	-	-	-	-
133	State aid - housing & community development	State Government	-	-	-	-	-
134	State aid - water	State Government	-	-	-	-	-
135	State aid - electric	State Government	-	-	-	-	-
136	State aid - transit	State Government	-	-	-	-	-
137	State aid - other	State Government	-	-	-	-	700
138	Local donations - general government	Local Contributions	-	-	-	-	-
139	Local donations - public safety	Local Contributions	-	-	-	-	-
140	Local donations - streets & highways	Local Contributions	-	-	-	-	-
141	Local donations - sanitation	Local Contributions	-	-	-	-	-
142	Local donations - health and/or hospitals	Local Contributions	-	-	-	-	-
143	Local donations - welfare	Local Contributions	-	-	-	-	-
144	Local donations - culture & recreation	Local Contributions	-	-	-	-	-
145	Local donations - housing & community development	Local Contributions	-	-	-	-	-
146	Local donations - Gas, water, electric	Local Contributions	-	-	-	-	-
147	Local donations - transit	Local Contributions	-	-	-	-	-
148	Local donations - other	Local Contributions	-	-	-	-	-
149	Court-ordered fees and charges	Charges for Services	-	-	-	-	-
150	Statutory court fees & charges	Charges for Services	-	-	-	-	-

<u>F-65 line</u>	<u>Description</u>	<u>Aggregation</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
151	Clerk's office charges	Charges for Services	-	-	-	-	-
152	Election charges	Charges for Services	-	-	-	-	-
153	Register of Deeds fees	Charges for Services	-	-	-	-	-
154	All other statutory fees	Charges for Services	-	-	-	-	-
155	Fire run charges	Charges for Services	-	-	-	-	-
156	Police fees	Charges for Services	-	-	-	-	-
157	Other charges for services	Charges for Services	2,629	26,338	-	23,114	3,996
158	Parks and recreation fees	Charges for Services	-	-	-	-	-
159	Parking fees	Charges for Services	-	-	-	-	-
160	All other fees	Charges for Services	-	-	4,458	-	-
161	Fines, penalties & forfeits	Fines & Forfeitures	391	-	-	881	427
162	Interest & dividends	Interest & Rents	1,047	1,511	1,553	737	1,421
163	Rents & royalties	Interest & Rents	30,288	15,031	13,235	-	37,909
164	Misc. other revenue	Other Revenues	65,204	14,562	22,724	26,608	7,276
165	Special assessments	Other Revenues	-	-	-	-	-
166	Sale of fixed assets	Other Revenues	2,458	-	-	-	-
167	Contributions	Other Revenues	-	195,800	7,750	-	-
168	Ambulance services	Other Revenues	-	-	-	-	-
169	Other refunds & rebates	Other Revenues	-	-	-	-	3,735
170	Debt issuance	Other Revenues	-	-	-	-	-
171	Extraordinary/ Special items	Other Revenues	-	-	-	-	-
172	Interfund transfers In	Other Revenues	-	1,000	13,695	-	14,903
173	Total revenue						
	EXPENDITURES						

<u>F-65 line</u>	<u>Description</u>	<u>Aggregation</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
201	Legislative	General Government	43,091	20,091	21,103	15,853	22,237
202	Judicial	General Government	-	-	-	4,972	-
203	Chief executive	General Government	-	-	-	-	-
204	Treasurer	General Government	20,143	15,596	23,754	12,109	12,754
205	Assessing	General Government	-	-	-	-	-
206	Clerk	General Government	24,199	21,087	33,317	33,601	39,370
207	Elections	General Government	20	954	-	1,223	-
208	Finance	General Government	-	-	-	-	-
209	Building & grounds	General Government	18,065	22,876	15,838	21,791	9,413
210	All other gen gov.	General government	7,962	11,030	6,957	-	-
211	Police	Police & Fire	139,528	121,350	119,886	130,552	121,409
212	Fire	Police & Fire	-	-	-	-	-
213	Combined public safety	Police & Fire	-	-	-	-	-
214	Dispatch (if separate)	Police & Fire	-	-	-	-	-
215	Jail	Police & Fire	-	-	-	-	-
216	Building regulations	Other Public Safety	-	-	-	-	-
217	Other public safety	Other Public Safety	-	-	-	-	-
218	DPW	Other Public Works	39,578	63,786	35,886	4,990	24,081
219	Roads & bridges	Roads	87,986	-	-	27,373	40,946
220	Trash disposal & landfilling	Other Public Works	-	-	-	-	-
221	Water or sewer	Other Public Works	-	-	305,528	-	-
222	Electricity	Other Public Works	-	-	-	29,368	27,551
223	Airports	Other Public Works	-	-	-	-	-
224	Public transportation	Other Public Works	-	-	-	-	-
225	Water or sewer	Other Public Works	-	-	-	-	-

<u>F-65 line</u>	<u>Description</u>	<u>Aggregation</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
226	Other public works	Other Public Works	27,716	28,776	-	55,773	1,283
227	Health dept.	Health & Welfare	-	-	-	-	-
228	Alcoholism & substance abuse	Health & Welfare	-	-	-	-	-
229	Hospital	Health & Welfare	-	-	-	-	-
230	Medical examiner	Health & Welfare	-	-	-	-	-
231	Mental health	Health & Welfare	-	-	-	-	-
232	Ambulance	Health & Welfare	-	-	-	-	-
233	Child care	Health & Welfare	-	-	-	-	-
234	Human services	Health & Welfare	-	-	-	-	-
235	Area agency on aging	Health & Welfare	-	-	-	-	-
236	Veterans' programs	Health & Welfare	-	-	-	-	-
237	Other health & welfare	Health & Welfare	-	-	-	-	-
238	Public housing	Community/Econ. Development	-	-	-	-	-
239	Planning & zoning	Community/Econ. Development	-	-	-	-	-
240	Economic development	Community/Econ. Development	-	-	-	-	-
241	Oher community development	Community/Econ. Development	-	-	-	-	-
242	Parks & recreation	Recreation & Culture	32,576	39,528	62,266	23,918	21,072
243	Library	Recreation & Culture	-	-	-	-	-
244	Other cultural activities	Recreation & Culture	-	-	-	-	-
245	Fringe benefits not directly allocated to departments	Other Expenditures	66,453	46,275	-	-	-
246	Capital outlay	Capital Outlay	18,684	182,944	53,007	24,545	-
247	Debt service	Debt Service	20,048	25,737	21,441	10,875	10,510
248	Interfund transfers out	Other Expenditures	6,080	1,000	13,695	-	14,903
249	Extraordinary/ Special items	Other Expenditures	-	-	-	-	-
250	Total expenditures						
	FUND BALANCE						

<u>F-65 line</u>	<u>Description</u>	<u>Aggregation</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
531	Nonspendable	Nonspendable					-
532	Restricted	Restricted	-	9,177	-	-	-
533	Committed	Committed	-	-	-	88,461	-
534	Assigned	Assigned					118,474
535	Unassigned	Unassigned	100,361	180,631	191,032	-	261,618
536	Total equity						