


## City, Village, and Township Revenue Sharing and County Incentive Program Certification

Issued under authority of 2016 Public Act 268. Filing is mandatory to qualify for payments.

Each city/village/township/county applying for City, Village, and Township Revenue Sharing or County Incentive Program payments must:

1. Certify to the Michigan Department of Treasury (Treasury) that the local unit listed below has produced and made available to the public a Citizen's Guide, a Performance Dashboard, a Debt Service Report, and a Projected Budget Report as required by 2016 Public Act 268. The local unit must include in any mailing of general information to its citizens, the Internet website address or the physical location where all the documents are available for public viewing in the clerk's office.
2. Submit to Treasury a Citizen's Guide, a Performance Dashboard, a Debt Service Report, and a Projected Budget Report.

This certification, along with a Citizen's Guide, a Performance Dashboard, a Debt Service Report, and a Projected Budget Report, **must be received by December 1, 2016**, (or the first day of a payment month) in order to qualify for that month's payment. Postmark dates will not be considered. For questions, call 517-373-2697.

PART 1: LOCAL UNIT INFORMATION			
Local Unit Name <b>City of West Branch</b>		Local Unit County Name <b>Ogemaw</b>	
Local Unit Code <b>652020</b>		Contact E-Mail Address <b>jdantzer@westbranch.com</b>	
Contact Name <b>John Dantzer</b>	Contact Title <b>Clerk/Treasurer</b>	Contact Telephone Number <b>(989) 345-0500</b>	Extension
Website Address, if reports are available online <b>www.westbranch.com</b>		Current Fiscal Year End Date <b>2016</b>	
PART 2: CITIZEN'S GUIDE			
Check any of the following that apply:			
<input type="checkbox"/> The local unit has elected to use Treasury's online Citizen's Guide to comply with the legislative requirements. Therefore, a copy of the Citizen's Guide will not be submitted to Treasury.			
<input type="checkbox"/> The local unit does not have any unfunded pensions or other post employment benefits (OPEB).			
PART 3: CERTIFICATION			
<i>In accordance with 2016 Public Act 268, the undersigned hereby certifies to Treasury that the above mentioned local unit 1) has produced a Citizen's Guide, a Performance Dashboard, a Debt Service Report, and a Projected Budget Report and 2) will include in any mailing of general information to our citizens, the Internet website address or the physical location where all the documents are available for public viewing in the clerk's office. The Citizen's Guide, Performance Dashboard, Debt Service Report, and Projected Budget Report are attached to this signed certification, unless otherwise noted in Part 2.</i>			
Chief Administrative Officer Signature (as defined in MCL 141.422b) 		Printed Name of Chief Administrative Officer (as defined in MCL 141.422b) <b>Heather Grace</b>	
Title <b>City Manager</b>		Date <b>11/23/2016</b>	

Completed and signed form (including required attachments) should be e-mailed to: **TreasRevenueSharing@michigan.gov**  
If you are unable to submit via e-mail, fax to 517-335-3298 or mail the completed form and required attachments to:

Michigan Department of Treasury  
Office of Revenue and Tax Analysis  
PO Box 30722  
Lansing MI 48909

TREASURY USE ONLY		
CVTRS/CIP Eligible <b>Y N</b>	Certification Received	Citizen's Guide Received
Performance Dashboard Received	Debt Service Report Received	Projected Budget Report Received
Final Certification	CVTRS/CIP Notes	

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

Local Unit Name:

2,016

Local Unit Code:

652,020

Per capita information

2012 2013 2014 2015 2016 2015 2016

## Statement of Revenues & Expenditures - All governmental funds

### Revenues

Taxes	1,001,345	973,696	985,388	949,369	929,958	457	448
Licenses & Permits						-	-
Federal Government	349,735	226,552	8,674	8,006	-	4	-
State Government	378,091	397,634	546,941	403,282	121,206	194	58
Local Contributions				-		-	-
Charges for Services	173,901	175,713	162,886	158,797	148,299	76	71
Fines & Forfeitures	9,864	10,029	12,045	7,232	7,901	3	4
Interest & Rents	17,638	13,640	13,536	8,200	2,565	4	1
Other Revenues	72,376	175,142	92,025	95,600	208,152	46	100
Total Revenues	2,002,950	1,972,406	1,821,495	1,630,486	1,418,081	785	683

### Expenditures

General Government	530,443	532,969	567,113	520,389	493,380	251	238
Police & Fire	407,035	413,878	362,955	362,251	313,606	174	151
Other Public Safety	7,931	7,676	7,083	7,240	7,425	3	4
Roads	123,194	119,227	200,099	111,882	-	54	-
Other Public Works	338,309	313,671	291,909	311,633	355,774	150	171
Health & Welfare	19,244	10,263	14,141	2,612		1	-
Community/Econ. Development	23,773	274,589	32,648	113,566		55	-
Recreation & Culture	62,908	145,504	127,621	47,553	47,039	23	23
Capital Outlay	373,408	107,965	6,140	106,912		51	-
Debt Service	41,506					-	-
Other Expenditures	9,855	27,185	73,701	47,832	19,043	23	9
Total Expenditures	1,937,606	1,952,927	1,683,410	1,631,870	1,236,267	786	595
Surplus (Shortfall)	65,344	19,479	138,085	(1,384)	181,814	(1)	88



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

Local Unit Name:

2,016

Local Unit Code:

652,020

Per capita information

2012 2013 2014 2015 2016 2015 2016

## Financial Position - All governmental funds

Nonspendable	516,228	283,428	271,357	268,285	12,697	129	6
Restricted	960,332	1,291,650	1,333,027	1,275,689		614	-
Committed	394,901	460,562	514,407	524,002	190,672	252	92
Assigned	26,474	22,585	15,611	713	713	0	0
Unassigned	363,837	253,374	315,282	379,611	397,414	183	191
Total Fund Balance	2,261,772	2,311,599	2,449,684	2,448,300	601,496	1,179	290

## Liabilities not counted on a modified-accrual basis

### Pensions

Date of actuarial valuation:

Assets

Actuarial Liability

Unfunded (Overfunded)

Percent funded

### OPEB

Date of actuarial valuation:

Assets

Actuarial Liability

Unfunded

Percent funded

Sum of All Pension & OPEB Plans

Assets

Actuarial Liability

Unfunded

Percent funded

#DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0! #DIV/0!

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

Local Unit Name:  
Local Unit Code:

2,016  
652,020

2012 2013 2014 2015 2016 Per capita information 2015 2016

## 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 (Excluding Pension & OPEB)	-	-	-	-	-	-	-	-

## Population Information

2,116 2,098 2,077 2,077 2,077

## Contact Information

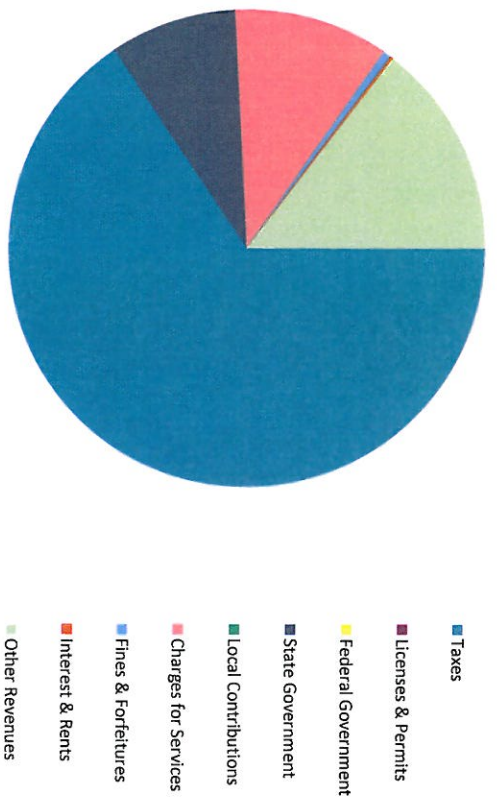
Contact Name:  
Contact Phone Number:

John Dantzer  
989-345-0500

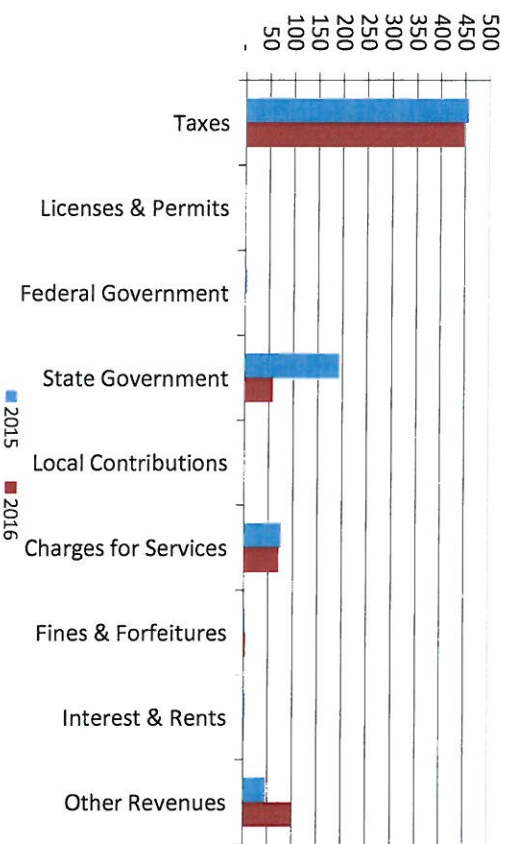
# CITIZEN'S GUIDE TO LOCAL UNIT FINANCES - 2016 (652020)

## REVENUES

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



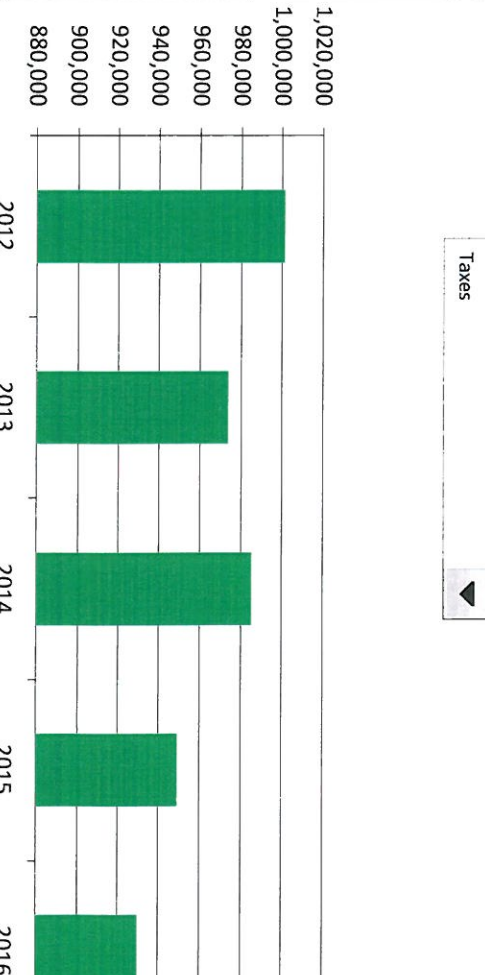
### 3. Revenue sources per capita - compared to the prior year



### 2. Compared to the prior year

	2015	2016	% change
Taxes	\$ 949,369	\$ 929,958	-2.04%
Licenses & Permits	-	-	N/A
Federal Government	8,006	-	-100.00%
State Government	403,282	121,206	-69.95%
Local Contributions	-	-	N/A
Charges for Services	158,797	148,299	-6.61%
Fines & Forfeitures	7,232	7,901	9.25%
Interest & Rents	8,200	2,565	-68.72%
Other Revenues	95,600	208,152	117.73%
Total Revenues	\$ 1,630,486	\$ 1,418,081	-13.03%

### 4. Historical trends of individual sources



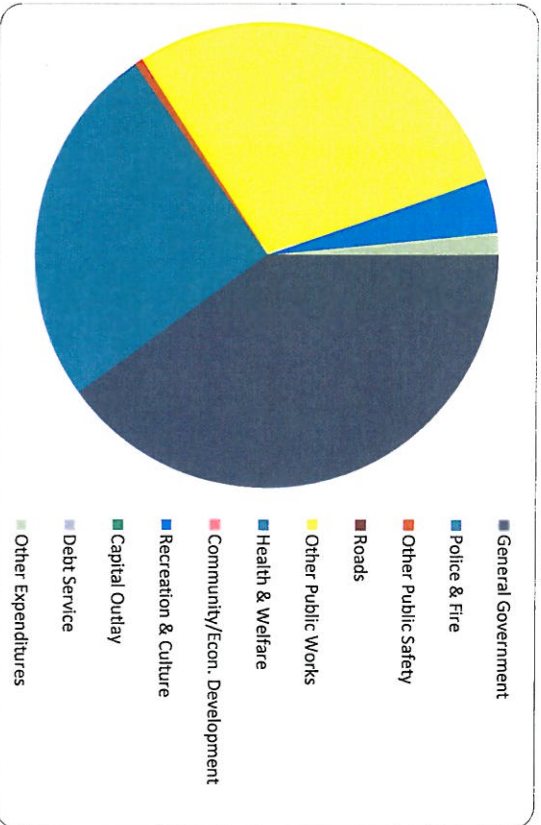
Commentary:

For more information on our unit's finances, contact John Dantzer at 989-345-0500.



# CITIZEN'S GUIDE TO LOCAL UNIT FINANCES - 2016 (6/5/2020)

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

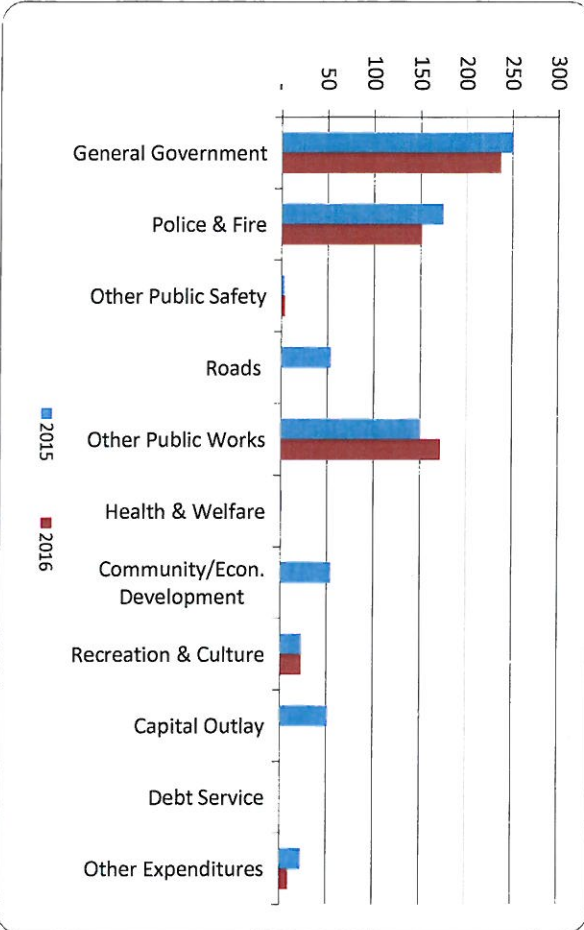


## 2. Compared to the prior year

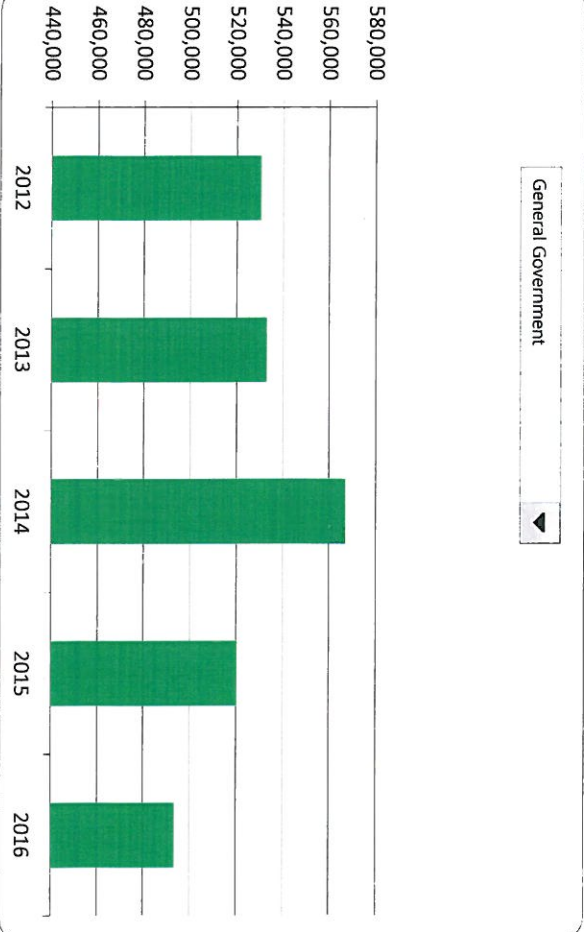
	2015	2016	% change
General Government	\$ 520,389	\$ 493,380	-5.19%
Police & Fire	362,251	313,606	-13.43%
Other Public Safety	7,240	7,425	2.56%
Roads	111,882	-	-100.00%
Other Public Works	311,633	355,774	14.16%
Health & Welfare	2,612	-	-100.00%
Community/Econ. Development	113,566	-	-100.00%
Recreation & Culture	47,553	47,039	-1.08%
Capital Outlay	106,912	-	-100.00%
Debt Service	-	-	N/A
Other Expenditures	47,832	19,043	-60.19%
Total Expenditures	\$ 1,631,870	\$ 1,236,267	-24.24%

## EXPENDITURES

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



## 4. Historical trends of individual departments:



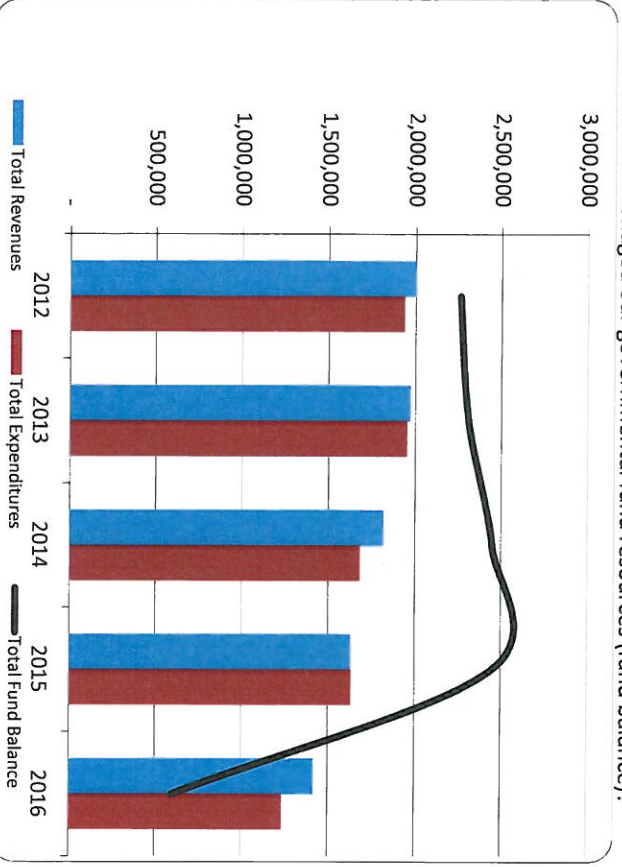
## Commentary:

For more information on our unit's finances, contact John Dantzer at 989-345-0500.

CITIZEN'S GUIDE TO LOCAL UNIT FINANCES - 2016 (652020)

FINANCIAL POSITION

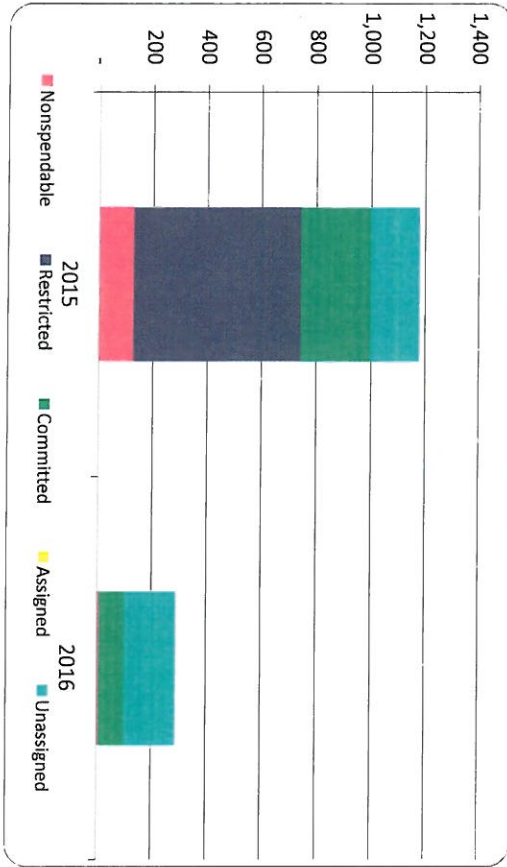
1. How have we managed our governmental fund resources (fund balance)?



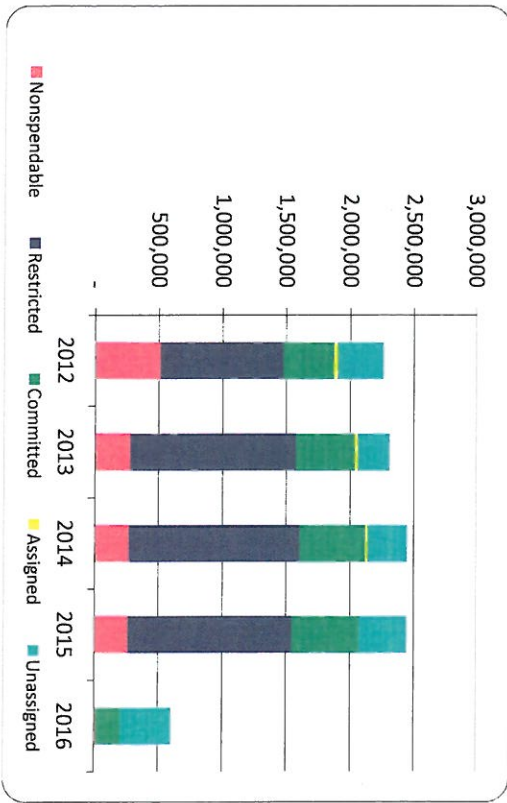
2. Compared to the prior year

	2015	2016	% change
Revenue	1,630,486	1,418,081	-13.03%
Expenditures	1,631,870	1,236,267	-24.24%
Surplus (shortfall)	(1,384)	181,814	#####
Fund balance, by component:			
Nonspendable	268,285	12,697	-95.27%
Restricted	1,275,689	-	-100.00%
Committed	524,002	190,672	-63.61%
Assigned	713	713	0.00%
Unassigned	379,611	397,414	4.69%
total fund balance	2,448,300	601,496	-75.43%

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



4. Historical trends of individual components



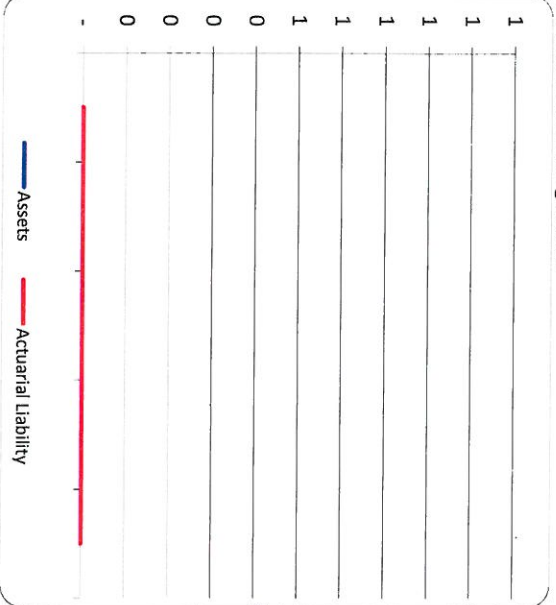
Commentary:

For more information on our unit's finances, contact John Dantzer at 989-345-0500.

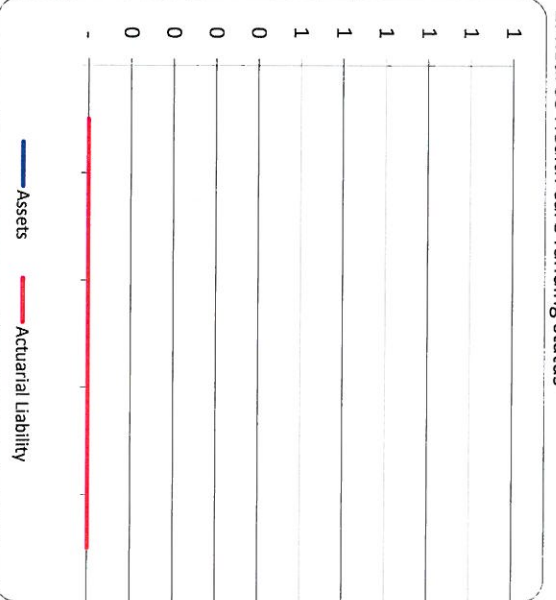
**CITIZEN'S GUIDE TO LOCAL UNIT FINANCES - 2016 (652020)**

**OTHER LONG TERM OBLIGATIONS**

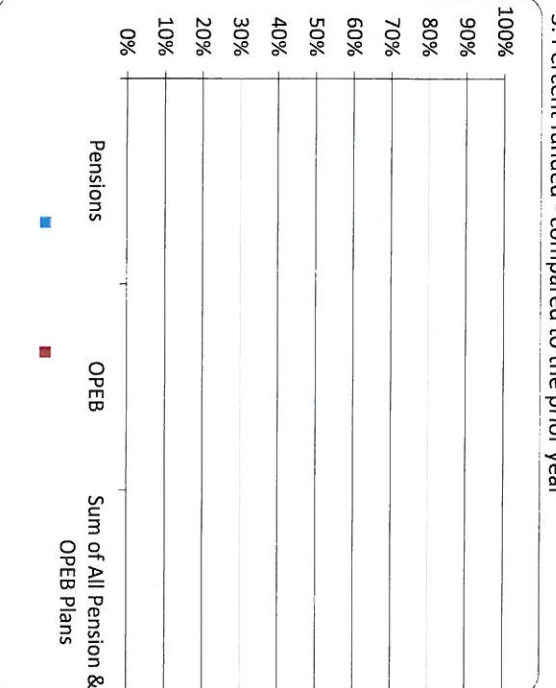
**1. Pension funding status**



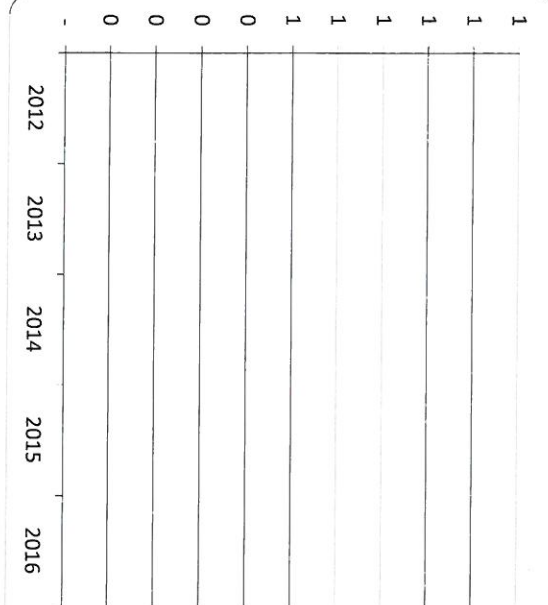
**2. Retiree Health care funding status**



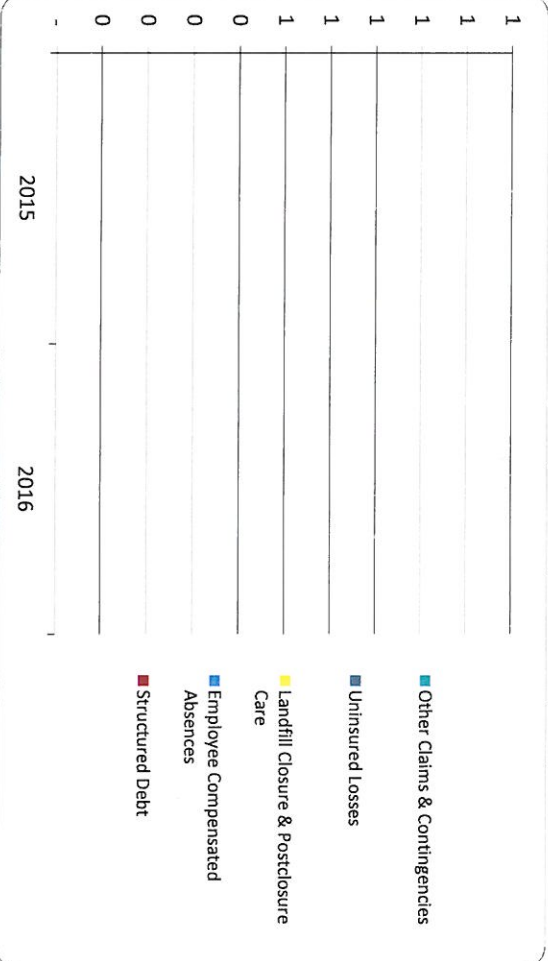
**3. Percent funded - compared to the prior year**



**4. Long Term Debt obligations:**



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



Commentary:

For more information on our unit's finances, contact John Dantzer at 989-345-0500.



## Performance Dashboard

Local Unit Name: City of West Branch

Local Unit Code: 652020

	2015	2016	Trend	Performance
<b>Fiscal Stability</b>				
Annual General Fund expenditures per capita	\$604	\$578	↓-4.3%	Positive
Fund Balance as % of annual General Fund expenditures	71.2%	89.7%	↑26.0%	Positive
Unfunded pension & OPEB liability, as a % of annual General Fund revenue	103%	84%	↓-18.6%	Positive
Debt burden per capita	\$3,943	\$3,826	↓-3.0%	Positive
Percentage of road funding provided by the General Fund	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Ratio of pensioners to employees	0.88	0.88	→0.0%	Neutral
Number of services delivered via cooperative venture	5	5	→0.0%	Neutral
<b>Economic Strength</b>				
% of community with access to high speed broadband	100%	100%	→0.0%	Neutral
% of community age 25+ with Bachelor's degree or higher	18%	18%	→0.0%	Neutral
Average age of critical infrastructure (years)	-	-	#DIV/0!	#DIV/0!
<b>Public Safety</b>				
Violent crimes per thousand	12	16	↑36.0%	Negative
Property crimes per thousand	53	26	↓-50.9%	Positive
Traffic injuries or fatalities	53	64	↑20.8%	Negative
<b>Quality of Life</b>				
Miles of sidewalks and non-motorized paths/trails as a factor of total miles of local/major roads & streets	1.13	1.13	→0.0%	Neutral
Percent of General Fund expenditures committed to arts, culture and recreation	3.7%	3.8%	↑3.3%	Neutral
Acres of parks per thousand residents	2.3	2.3	→0.0%	Neutral
Percent of community being provided with curbside recycling	0%	0%	→0.0%	Neutral

# Debt Service Report

Local Unit Name: City of West Branch  
 Local Unit Code: 652020  
 Current Fiscal Year End Date: 6/30/2016

Debt Name: Sewer Debt  
 Issuance Date: 9/24/2009  
 Issuance Amount: \$12,520,000  
 Debt Instrument (or Type): Revenue Bond  
 Repayment Source(s): Customer Usage

Years Ending	Principal	Interest	Total
2010	\$ 180,000	\$ 225,490	\$ 405,490
2011	\$ 185,000	\$ 323,925	\$ 508,925
2012	\$ 190,000	\$ 319,069	\$ 509,069
2013	\$ 195,000	\$ 314,081	\$ 509,081
2014	\$ 200,000	\$ 308,963	\$ 508,963
2015	\$ 206,000	\$ 303,713	\$ 509,713
2016	\$ 211,000	\$ 298,305	\$ 509,305
2017	\$ 217,000	\$ 292,766	\$ 509,766
2018	\$ 222,000	\$ 287,070	\$ 509,070
2019	\$ 228,000	\$ 281,243	\$ 509,243
2020	\$ 234,000	\$ 275,258	\$ 509,258
2021	\$ 240,000	\$ 269,115	\$ 509,115
2022	\$ 247,000	\$ 262,815	\$ 509,815
2023	\$ 253,000	\$ 256,331	\$ 509,331
2024	\$ 260,000	\$ 249,690	\$ 509,690
2025	\$ 267,000	\$ 242,865	\$ 509,865
2026	\$ 274,000	\$ 235,856	\$ 509,856
2027	\$ 281,000	\$ 228,664	\$ 509,664
2028	\$ 288,000	\$ 221,288	\$ 509,288
2029	\$ 296,000	\$ 213,728	\$ 509,728
2030	\$ 303,000	\$ 205,958	\$ 508,958
2031	\$ 311,000	\$ 198,004	\$ 509,004
2032	\$ 320,000	\$ 189,840	\$ 509,840
2033	\$ 328,000	\$ 181,440	\$ 509,440
2034	\$ 337,000	\$ 172,830	\$ 509,830
2035	\$ 345,000	\$ 163,984	\$ 508,984
2036	\$ 354,000	\$ 154,928	\$ 508,928
2037	\$ 364,000	\$ 145,635	\$ 509,635
2038	\$ 373,000	\$ 136,080	\$ 509,080
2039	\$ 383,000	\$ 126,289	\$ 509,289
2040	\$ 393,000	\$ 116,235	\$ 509,235
2041	\$ 403,000	\$ 105,919	\$ 508,919
2042	\$ 414,000	\$ 95,340	\$ 509,340



## Debt Service Report

**Local Unit Name:** City of West Branch  
**Local Unit Code:** 652020  
**Current Fiscal Year End Date:** 6/30/2016

2043	\$	425,000	\$	84,473	\$	509,473
2044	\$	436,000	\$	73,316	\$	509,316
2045	\$	447,000	\$	61,871	\$	508,871
2046	\$	459,000	\$	50,138	\$	509,138
2047	\$	471,000	\$	38,089	\$	509,089
2048	\$	484,000	\$	25,725	\$	509,725
2049	\$	496,000	\$	13,020	\$	509,020
	\$	<u>12,520,000</u>	\$	<u>7,749,349</u>	\$	<u>20,269,349</u>

The sewer debt is a shared service agreement between the City of West Branch, West Branch Township, and Ogemaw Township. The City of West Branch is responsible for 69% of this debt



# Debt Service Report

Local Unit Name: City of West Branch  
 Local Unit Code: 652020  
 Current Fiscal Year End Date: 6/30/2016

Debt Name: Water Debt  
 Issuance Date: 7/29/2009  
 Issuance Amount: \$975,000  
 Debt Instrument (or Type): Revenue Bond  
 Repayment Source(s): Customer Usage

Years Ending	Principal	Interest	Total
2010	\$ 35,000	\$ 40,078	\$ 75,078
2011	\$ 30,000	\$ 46,060	\$ 76,060
2012	\$ 30,000	\$ 44,590	\$ 74,590
2013	\$ 35,000	\$ 43,120	\$ 78,120
2014	\$ 35,000	\$ 41,405	\$ 76,405
2015	\$ 35,000	\$ 39,690	\$ 74,690
2016	\$ 40,000	\$ 37,975	\$ 77,975
2017	\$ 40,000	\$ 36,015	\$ 76,015
2018	\$ 45,000	\$ 34,055	\$ 79,055
2019	\$ 45,000	\$ 31,850	\$ 76,850
2020	\$ 50,000	\$ 29,645	\$ 79,645
2021	\$ 50,000	\$ 27,195	\$ 77,195
2022	\$ 55,000	\$ 24,745	\$ 79,745
2023	\$ 55,000	\$ 22,050	\$ 77,050
2024	\$ 60,000	\$ 19,355	\$ 79,355
2025	\$ 60,000	\$ 16,415	\$ 76,415
2026	\$ 65,000	\$ 13,475	\$ 78,475
2027	\$ 65,000	\$ 10,290	\$ 75,290
2028	\$ 70,000	\$ 7,105	\$ 77,105
2029	\$ 75,000	\$ 3,675	\$ 78,675
	<b>\$ 975,000</b>	<b>\$ 568,788</b>	<b>\$ 1,543,788</b>

# Projected Budget Report

Local Unit Name:  
Local Unit Code:  
Current Fiscal Year End Date:  
Fund Name:

City of West Branch  
652020  
6/30/2017  
General Fund

REVENUES	Current Year Budget	Percentage Change	Year 2 Budget	Assumptions
Property Taxes	\$ 1,118,985	1 %	\$ 1,130,175	Slight across-the-board increase.
Other Taxes	\$ -	- %	\$ -	
State Revenue Sharing	\$ 224,618	- %	\$ 224,618	
Income Tax	\$ -	- %	\$ -	
Fines & Fees	\$ 10,810	- %	\$ 10,810	Slight increase in interest rates anticipated.
Licenses & Permits	\$ 750	- %	\$ 750	
Interest Income	\$ 1,000	1 %	\$ 1,010	Anticipated greater grant award rate due to full-time GPSCR staffer.
Grant Revenues	\$ 140,000	30 %	\$ 182,000	
Other Revenues	\$ 185,750	- %	\$ 185,750	
Interfund Transfers (In)	\$ 6,000	- %	\$ 6,000	
<b>Total Revenues</b>	<b>\$ 1,687,913</b>		<b>\$ 1,741,113</b>	
<b>EXPENDITURES</b>				
General Government	\$ 605,746	1 %	\$ 611,803	Slight across-the-board increase.
Police and Fire	\$ 371,083	- %	\$ 371,083	
Other Public Safety	\$ 8,111	10 %	\$ 8,922	
Roads	\$ -	- %	\$ -	
Other Public Works	\$ 497,065	- %	\$ 497,065	Potential increased costs for dispatch-related services.
Health and Welfare	\$ -	- %	\$ -	
Community & Economic Development	\$ 57,161	- %	\$ 57,161	
Recreation & Culture	\$ 53,155	- %	\$ 53,155	
Capital Outlay	\$ -	- %	\$ -	
Debt Service	\$ 110,000	- %	\$ 110,000	
Other Expenditures	\$ 17,320	- %	\$ 17,320	
Interfund Transfers (Out)	\$ 19,044	- %	\$ 19,044	
<b>Total Expenditures</b>	<b>\$ 1,738,685</b>		<b>\$ 1,745,554</b>	
<b>Net Revenues (Expenditures)</b>	<b>\$ (50,772)</b>		<b>\$ (4,441)</b>	
<b>Beginning Fund Balance</b>	<b>\$ 1,108,652</b>		<b>\$ 1,057,880</b>	
<b>Ending Fund Balance</b>	<b>\$ 1,057,880</b>		<b>\$ 1,053,439</b>	

Commentary:

