

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

Issued under authority of 2022 Public Act 166. 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 2022 Public Act 166. 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, 2022**, (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 517-335-7484.

PART 1: LOCAL UNIT INFORMATION

Local Unit Name City of West Branch		Local Unit County Name Ogemaw	
Local Unit Code 652020		Contact E-Mail Address treasurer@westbranch.com	
Contact Name Michelle Frechette	Contact Title Treasurer	Contact Telephone Number (989) 345-0500	Extension
Website Address, if reports are available online www.westbranch.com		Current Fiscal Year End Date 6/2022	

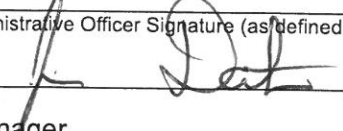
PART 2: CITIZEN'S GUIDE

Check any of the following that apply:

- ☒ 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.
- ☐ The local unit does not have any unfunded liabilities (pensions or other postemployment benefits (OPEB)).

PART 3: CERTIFICATION

In accordance with 2022 Public Act 166, 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.

Chief Administrative Officer Signature (as defined in MCL 141.422b) 	Printed Name of Chief Administrative Officer (as defined in MCL 141.422b) John Dantzer
Title City Manager	Date 11/23/22

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
Revenue Sharing and Grants Division
PO Box 30722
Lansing MI 48909

TREASURY USE ONLY

CVTRS/CIP Eligible Y N	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 PERFORMANCE DASHBOARD

Local Unit Name:

City of West Branch

Local Unit Code:

652020

We suggest you "Hide" this tab before publishing the Excel file to your web site.

	Metric	2021	2022
Population		2,177	2,351
Annual General Fund expenditures per capita			
General Fund Expenditures		1,792,918	1,762,099
Expenditures per capita		824	750
Fund Balance as % of annual General Fund expenditures			
Fund Balance		1,633,693	1,717,600
Fund Balance as % of Annual GF Expenditures		91.1%	97.5%
Unfunded pension & OPEB liability, as a % of annual General Fund revenue			
Pension funding:			
Actuarial value of assets		4,142,346	4,889,222
Actuarial accrued liability		7,155,968	7,512,186
Overfunded (Unfunded)		(3,013,622)	(2,622,964)
OPEB funding:			
Actuarial value of assets		-	-
Actuarial accrued liability		-	-
Overfunded (Unfunded)		-	-
Combined overfunding (underfunding)		(3,013,622)	(2,622,964)
General Fund revenue		1,812,439	1,893,726
Unfunded OPEB liability as a % of annual GF reve		166%	139%
Debt burden per capita			
Total direct debt, from the FS:			
Bonds, notes & contracts payable		7,392,912	7,244,655
Capital leases		-	-
Total direct debt		7,392,912	7,244,655
Debt burden per capita		3,396	3,082

DATA INPUT PAGE FOR PERFORMANCE DASHBOARD

Local Unit Name:

City of West Branch

Local Unit Code:

652020

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Metric	2021	2022
Percentage of road funding provided by the General Fund		
Road expenditures:		
Major streets fund	-	-
Local streets fund	-	-
Municipal streets fund	-	-
Total road expenditures	-	-
Transfers from the General Fund into:		
Major streets fund	-	-
Local streets fund	-	-
Municipal streets fund	-	-
Total General Fund funding	-	-
Ratio of road funding to total GF expenditures	#DIV/0!	#DIV/0!
Ratio of pensioners to employees		
Number of retirees participating in the Defined Benefit pension systems	24	23
Number of current active employees	17	16
Ratio	1.41	1.44
Number of services delivered via cooperative venture		
List the individual services delivered via cooperative venture: (place an "X" in each year the services were delivered cooperatively)		
Library	X	X
Dispatch	X	X
Building inspections	X	X
Recreation		
Finance dept. consolidation		
Assessing	X	X
Fire	X	X
Police	X	X
Other: Wastewater	X	X
Recycling	X	X
Totals	8	8

DATA INPUT PAGE FOR PERFORMANCE DASHBOARD

Local Unit Name:

City of West Branch

Local Unit Code:

652020

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Metric	2021	2022
Economic Strength		
% of community with access to high speed broadband		
Number of homes	911	979
Number of homes with access to highspeed internet	911	979
% 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	1,660	1,566
Number with Bachelor's degree or higher	241	276
% of community age 25+ with bachelor's degree or higher	14.5%	17.6%
Average age of critical infrastructure (years)		
Water lines		
Historical cost		
Accumulated depreciation		
Average depreciable life (in years)		
Average age		
<i>component of the weighted average</i>		
Sewer lines		
Historical cost		
Accumulated depreciation		
Average depreciable life (in years)		
Average age		
<i>component of the weighted average</i>		
Roads		
Historical cost		
Accumulated depreciation		
Average depreciable life (in years)		
Average age		
<i>component of the weighted average</i>		

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Local Unit Name:

City of West Branch

Local Unit Code:

652020

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<u>Metric</u>	<u>2021</u>	<u>2022</u>
Storm drains		
Historical cost		
Accumulated depreciation		
Average depreciable life (in years)		
Average age		
<i>component of the weighted average</i>		
Enter Your Own Critical Infrastructure		
Historical cost		
Accumulated depreciation		
Average depreciable life (in years)		
Average age		
<i>component of the weighted average</i>		
Enter Your Own Critical Infrastructure		
Historical cost		
Accumulated depreciation		
Average depreciable life (in years)		
Average age		
<i>component of the weighted average</i>		
Weighted average:		
Total cost of critical infrastructure	-	-
Average age of critical infrastructure	-	-
Public Safety		
Violent crimes per thousand		
Violent crimes	36	37
Violent crimes per thousand	17	16
Property crimes per thousand		
Property crimes	55	61
Property crimes per thousand	25	26
Traffic injuries or fatalities		
Traffic incidents from the UD-10	56	12

DATA INPUT PAGE FOR PERFORMANCE DASHBOARD

Local Unit Name:

City of West Branch

Local Unit Code:

652020

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Metric	2021	2022
Quality of Life		
Miles of sidewalks and non-motorized paths/trails as a factor of total miles of local/major roads & streets		
Miles of sidewalks and non-motorized paths/trails	17	17
Total miles of local/major roads & streets	15	15
	1.133	1.133
Percent of General Fund expenditures committed to arts, culture and recreation		
Arts, recreation & culture expenditures	66,290	88,085
	3.7%	5.0%
Acres of parks per thousand residents		
Acres of parks	5	5
	2.30	2.13
Percent of community with access to curbside recycling		
Population where curbside recycling is offered	-	-
	0%	0%

Performance Dashboard

Local Unit Name: City of West Branch
Local Unit Code: 652020

	2021	2022	Trend	Performance
Fiscal Stability				
Annual General Fund expenditures per capita	\$824	\$750	↓ -9.0%	Positive
Fund Balance as % of annual General Fund expenditures	91.1%	97.5%	↑ 7.0%	Positive
Unfunded pension & OPEB liability, as a % of annual General Fund revenue	166%	139%	↓ 16.7%	Positive
Debt burden per capita	\$3,396	\$3,082	↓ -9.3%	Positive
Percentage of road funding provided by the General Fund	0.0%	0.0%	→ 0.0%	0.0%
Ratio of pensioners to employees	1.41	1.44	↑ 1.8%	Negative
Number of services delivered via cooperative venture	8	8	→ 0.0%	Neutral
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	15%	18%	↑ 21.4%	Positive
Average age of critical infrastructure (years)	-	-	→ 0.0%	0.0%
Public Safety				
Violent crimes per thousand	17	16	↓ -4.8%	Positive
Property crimes per thousand	25	26	↑ 2.7%	Negative
Traffic injuries or fatalities	56	12	↓ 78.6%	Positive
Quality of Life				
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%	5.0%	↑ 35.2%	Neutral
Acres of parks per thousand residents	2.3	2.1	↓ -7.4%	Negative
Percent of community with access to curbside recycling	0%	0%	→ 0.0%	0.0%

Debt Service Report

Local Unit Name: City of West Branch
 Local Unit Code: 652020
 Current Fiscal Year End Date: 6/30/2022

Debt Name: Equipment
 Issuance Date: 10/30/2019
 Issuance Amount: \$202,923
 Debt Instrument (or Type): Installment purchase agreement
 Repayment Source(s): Pledge of taxes

<u>Years Ending</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>	<u>Loan balance</u>
2022	\$ 41,861	\$ 2,765	\$ 44,626	\$ 43,221.26
2023	\$ 43,221	\$ 1,405	\$ 44,626	\$ 0.00
	<u>\$ 85,082</u>	<u>\$ 4,170</u>	<u>\$ 89,252</u>	

Debt Service Report

Local Unit Name: City of West Branch
 Local Unit Code: 652020
 Current Fiscal Year End Date: 6/30/2022

Debt Name: Water infrastructure
 Issuance Date: 5/15/2019
 Issuance Amount: \$220,000
 Debt Instrument (or Type): Capital improvement bond
 Repayment Source(s): Pledge of taxes

<u>Years Ending</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>	<u>Loan balance</u>
2022	\$ 21,107	\$ 5,118	\$ 26,225	\$ 141,361.10
2023	\$ 21,772	\$ 4,453	\$ 26,225	\$ 119,589.18
2024	\$ 22,458	\$ 3,767	\$ 26,225	\$ 97,131.45
2025	\$ 23,165	\$ 3,060	\$ 26,225	\$ 73,966.30
2026	\$ 23,895	\$ 2,330	\$ 26,225	\$ 50,071.45
2027	\$ 24,648	\$ 15,773	\$ 40,421	\$ 25,423.91
2028	\$ 25,424	\$ 801	\$ 26,225	\$ 0.00
	<u>\$ 162,468</u>	<u>\$ 35,301</u>	<u>\$ 197,770</u>	

Debt Service Report

Local Unit Name: City of West Branch
 Local Unit Code: 652020
 Current Fiscal Year End Date: 6/30/2022

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	Loan balance
2022	\$ 247,000	\$ 250,302	\$ 497,302	\$ 9,765,000.00
2023	\$ 253,000	\$ 244,126	\$ 497,126	\$ 9,512,000.00
2024	\$ 260,000	\$ 237,800	\$ 497,800	\$ 9,252,000.00
2025	\$ 267,000	\$ 231,302	\$ 498,302	\$ 8,985,000.00
2026	\$ 274,000	\$ 224,626	\$ 498,626	\$ 8,711,000.00
2027	\$ 281,000	\$ 217,776	\$ 498,776	\$ 8,430,000.00
2028	\$ 288,000	\$ 210,752	\$ 498,752	\$ 8,142,000.00
2029	\$ 296,000	\$ 203,550	\$ 499,550	\$ 7,846,000.00
2030	\$ 303,000	\$ 196,150	\$ 499,150	\$ 7,543,000.00
2031	\$ 311,000	\$ 188,576	\$ 499,576	\$ 7,232,000.00
2032	\$ 320,000	\$ 180,802	\$ 500,802	\$ 6,912,000.00
2033	\$ 328,000	\$ 172,802	\$ 500,802	\$ 6,584,000.00
2034	\$ 337,000	\$ 164,602	\$ 501,602	\$ 6,247,000.00
2035	\$ 345,000	\$ 156,176	\$ 501,176	\$ 5,902,000.00
2036	\$ 354,000	\$ 147,550	\$ 501,550	\$ 5,548,000.00
2037	\$ 364,000	\$ 138,700	\$ 502,700	\$ 5,184,000.00
2038	\$ 373,000	\$ 129,602	\$ 502,602	\$ 4,811,000.00
2039	\$ 383,000	\$ 120,276	\$ 503,276	\$ 4,428,000.00
2040	\$ 393,000	\$ 110,700	\$ 503,700	\$ 4,035,000.00
2041	\$ 403,000	\$ 100,876	\$ 503,876	\$ 3,632,000.00
2042	\$ 414,000	\$ 90,802	\$ 504,802	\$ 3,218,000.00
2043	\$ 425,000	\$ 80,452	\$ 505,452	\$ 2,793,000.00
2044	\$ 436,000	\$ 69,826	\$ 505,826	\$ 2,357,000.00
2045	\$ 447,000	\$ 58,926	\$ 505,926	\$ 1,910,000.00
2046	\$ 459,000	\$ 47,752	\$ 506,752	\$ 1,451,000.00
2047	\$ 471,000	\$ 36,276	\$ 507,276	\$ 980,000.00
2048	\$ 484,000	\$ 24,500	\$ 508,500	\$ 496,000.00
2049	\$ 496,000	\$ 12,402	\$ 508,402	\$ 0.00
	<u>\$ 10,012,000</u>	<u>\$ 4,047,982</u>	<u>\$ 14,059,982</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 67.11% of this

Debt Service Report

Local Unit Name: City of West Branch
Local Unit Code: 652020
Current Fiscal Year End Date: 6/30/2022

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

<u>Years Ending</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>	<u>Loan Balance</u>
2022	\$ 55,000	\$ 24,745	\$ 79,745	450,000
2023	\$ 55,000	\$ 22,050	\$ 77,050	395,000
2024	\$ 60,000	\$ 19,355	\$ 79,355	335,000
2025	\$ 60,000	\$ 16,415	\$ 76,415	275,000
2026	\$ 65,000	\$ 13,475	\$ 78,475	210,000
2027	65,000	10,290	\$ 75,290	145,000
2028	70,000	7,105	\$ 77,105	75,000
2029	\$ 75,000	\$ 3,675	\$ 78,675	0
Totals	\$ 505,000	\$ 117,110	\$ 622,110	

Commentary:

Projected Budget Report

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

City of West Branch
652020
6/30/2023
General Fund

REVENUES	Current Year Budget	Percentage Change	Year 2 Budget	Assumptions
Property Taxes	\$ 973,000	1 %	\$ 982,730	
Other Taxes	\$ 253,000	1 %	\$ 255,530	
State Revenue Sharing	\$ 253,945	1 %	\$ 256,484	
Income Tax	\$ -	1 %	\$ -	
Fines & Fees	\$ 165,900	1 %	\$ 167,559	
Licenses & Permits	\$ 3,500	1 %	\$ 3,535	
Interest Income	\$ 300	1 %	\$ 303	
Grant Revenues	\$ 43,167	1 %	\$ 43,599	
Other Revenues	\$ 120,000	1 %	\$ 121,200	
Interfund Transfers (In)	\$ -	1 %	\$ -	
Total Revenues	\$ 1,812,812		\$ 1,830,940	
EXPENDITURES				
General Government	\$ 545,725	1 %	\$ 551,182	
Police and Fire	\$ 655,941	1 %	\$ 662,500	
Other Public Safety	\$ 8,046	1 %	\$ 8,126	
Roads	\$ -	1 %	\$ -	
Other Public Works	\$ 408,230	1 %	\$ 412,312	
Airport	\$ 51,311	1 %	\$ 51,824	
Community & Economic Development	\$ 1,000	1 %	\$ 1,010	
Recreation & Culture	\$ 65,309	1 %	\$ 65,962	
Capital Outlay	\$ -	1 %	\$ -	
Debt Service	\$ -	1 %	\$ -	
Other Expenditures	\$ 15,500	1 %	\$ 15,655	
Interfund Transfers (Out)	\$ 42,222	1 %	\$ 42,644	
Total Expenditures	\$ 1,793,284		\$ 1,811,217	
Net Revenues (Expenditures)	\$ 19,528		\$ 19,723	
Beginning Fund Balance	\$ 1,632,820		\$ 1,652,348	
Ending Fund Balance	\$ 1,652,348		\$ 1,672,072	

Commentary: