Michigan Department of Treasury
4886 (Rev. 07-15)

City, Village, and Township Revenue Sharing/County Incentive Program Certification of Accountability and Transparency

Issued under authority of 2015 Public Act 84. 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 2015 Public Act 84. The Citizen's Guide, Performance Dashboard, Debt Service Report, and Projected Budget Report shall be made available for public viewing in the clerk's office or posted on a publicly accessible Internet site. The local unit must include in any mailing of general information to its citizens, the physical location or Internet website address where all the documents are available for viewing.
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, 2015,** (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	City of West Branch
Local Unit County Name	Ogemaw
Local Unit Code	652020
Contact E-Mail Address	hgrace@westbranch.com
Contact Name	Heather Grace
Contact Title	City Manager
Contact Telephone Number	(989) 345-0500
Extension	
Website Address, if reports are available online	www.westbranch.com
Current Fiscal Year End Date	06/30/2016

PART 2: CERTIFICATION

In accordance with 2015 Public Act 84, 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; 2) has made the documents available for public viewing in the city, village, township, or county clerk's office or has posted them on a publicly accessible Internet site; and 3) will include in any mailing of general information to our citizens, the physical location or Internet website address where the documents are located. The Citizen's Guide, Performance Dashboard, Debt Service Report, and Projected Budget Report are attached to this signed certification.

Chief Administrative Officer Signature (as defined in MCL 141.422b)	[signature]
Printed Name of Chief Administrative Officer (as defined in MCL 141.422b)	Heather Grace
Title	City Manager
Date	11/24/2015

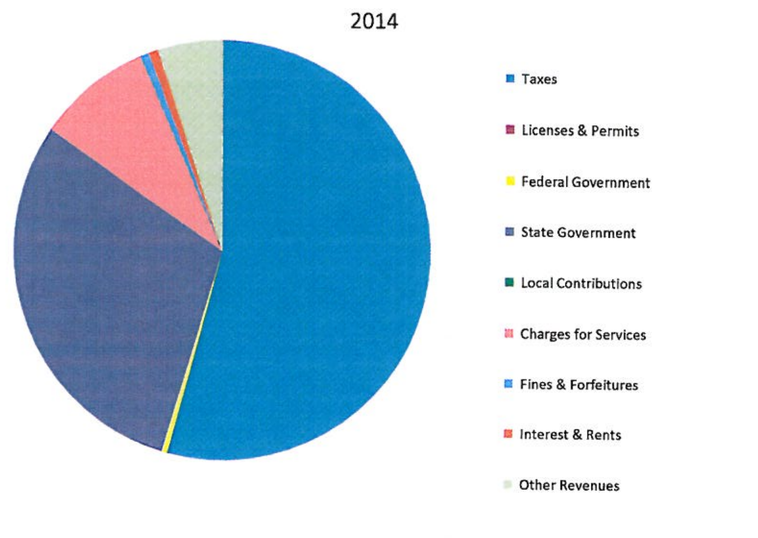
Completed and signed form (including required attachments) should be e-mailed to: **TreasRevenueSharing@michigan.gov**

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 Y N	Certification Received	CVTRS/CIP Notes
Final Certification	Citizen's Guide Received	
	Performance Dashboard Received	
	Debt Service Report Received	
	Projected Budget Report Received	

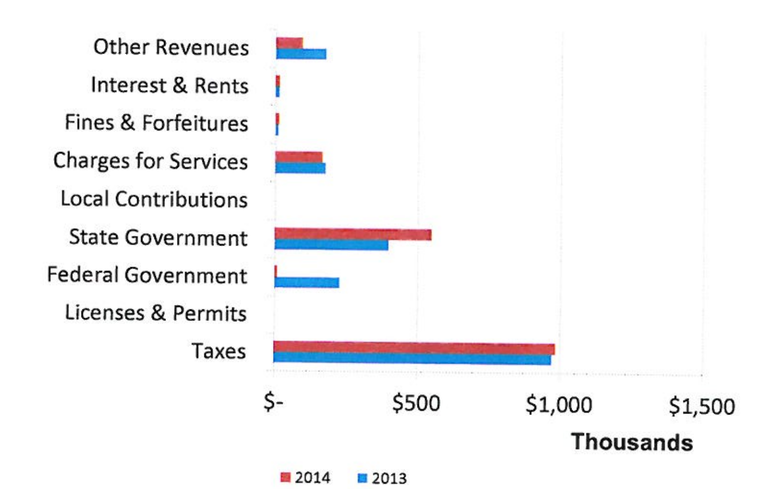
1. Where our money comes from (all governmental funds)



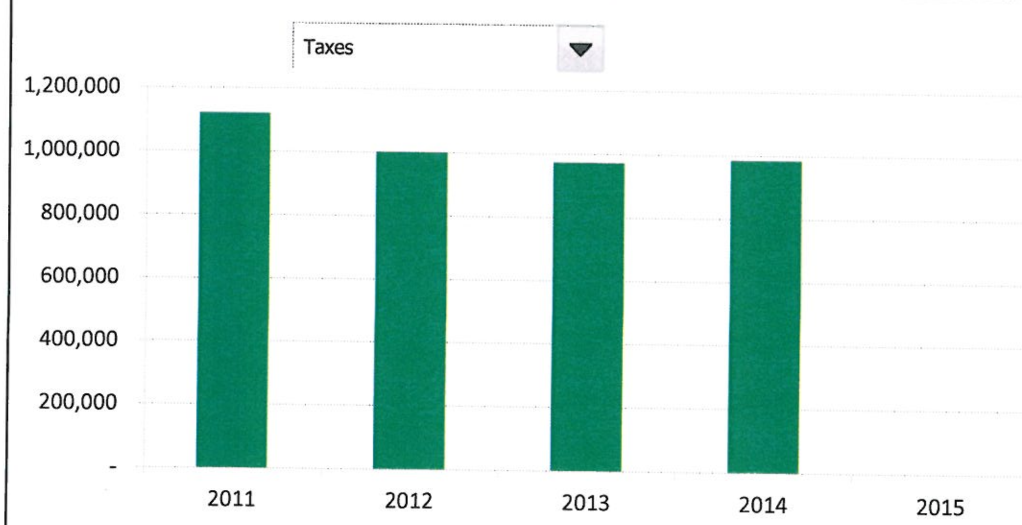
2. Compared to the prior year

		2013		2014	Change
Taxes	$	973,696	$	985,388	1.20%
Licenses & Permits	$	-	$	-	N/A
Federal Government	$	226,552	$	8,674	-96.17%
State Government	$	397,634	$	546,941	37.55%
Local Contributions	$	-	$	-	N/A
Charges for Services	$	175,713	$	162,886	-7.30%
Fines & Forfeitures	$	10,029	$	12,045	20.10%
Interest & Rents	$	13,640	$	13,536	-0.76%
Other Revenues	$	175,142	$	92,025	-47.46%
Total Revenues	$	1,972,406	$	1,821,495	-7.65%

3. Revenue sources - compared to the prior year



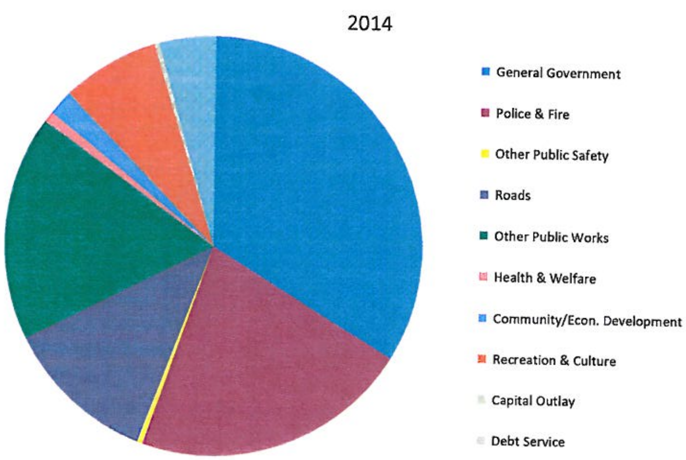
4. Historical trends of individual sources



Commentary:

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

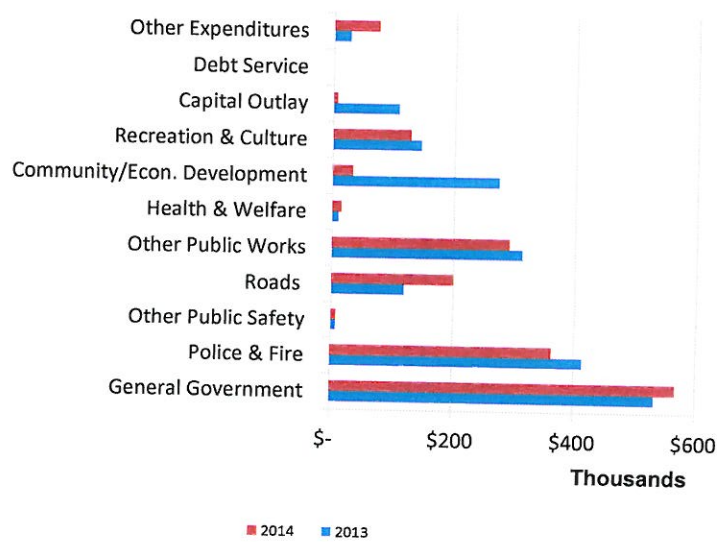
1. Where we spend our money (all governmental funds)



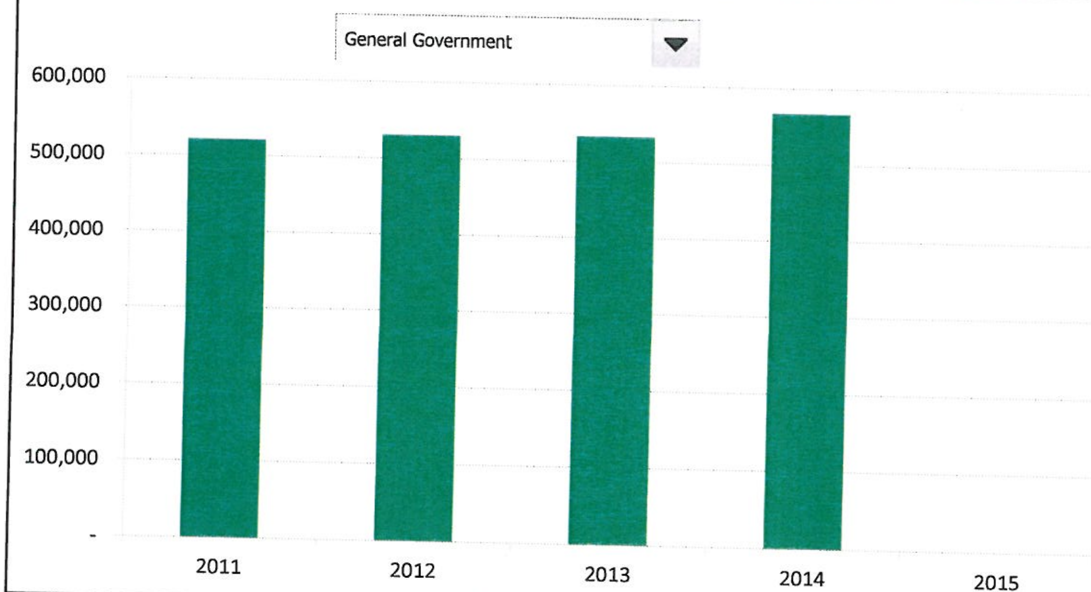
2. Compared to the prior year

		2013		2014	Change
General Government	$	532,969	$	567,113	6.41%
Police & Fire	$	413,878	$	362,955	-12.30%
Other Public Safety	$	7,676	$	7,083	-7.73%
Roads	$	119,227	$	200,099	67.83%
Other Public Works	$	313,671	$	291,909	-6.94%
Health & Welfare	$	10,263	$	14,141	37.79%
Community/Econ. Development	$	274,589	$	32,648	-88.11%
Recreation & Culture	$	145,504	$	127,621	-12.29%
Capital Outlay	$	107,965	$	6,140	-94.31%
Debt Service	$	-	$	-	N/A
Other Expenditures	$	27,185	$	73,701	171.11%
Total Expenditures	$	1,952,927	$	1,683,410	-13.80%

3. Spending - compared to the prior year



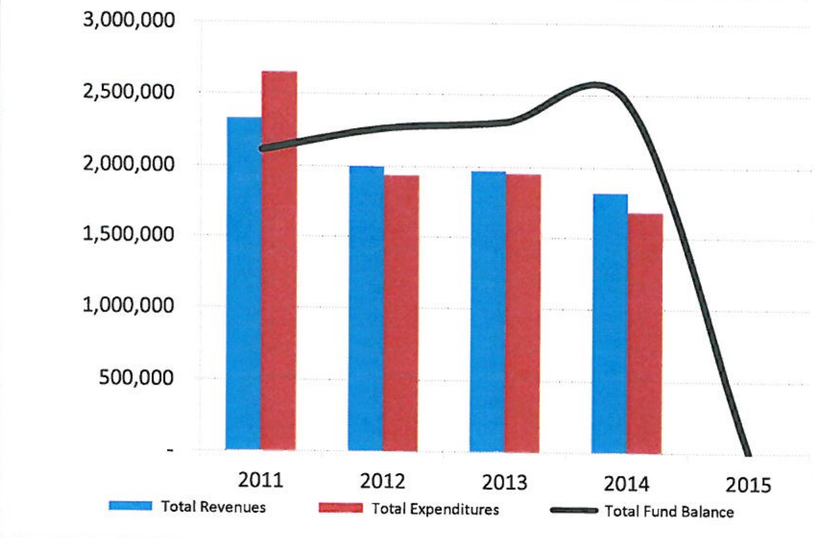
4. Historical trends of individual departments:



Commentary:

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

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

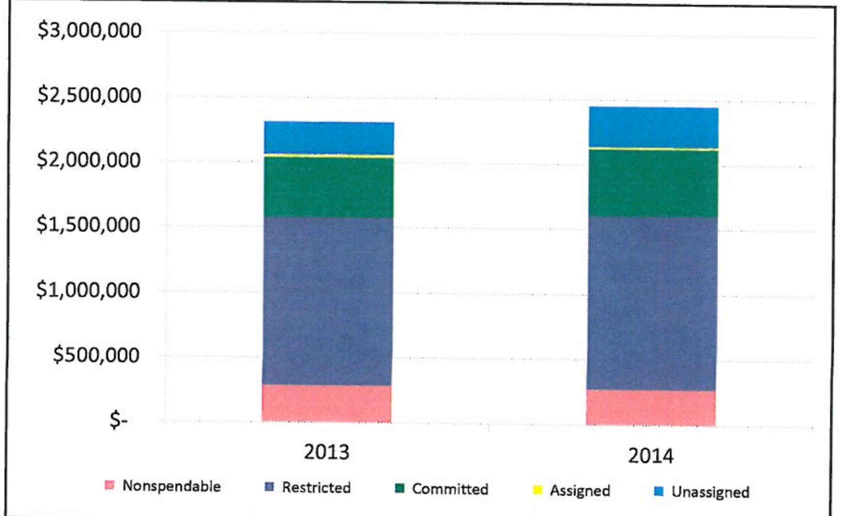


2. Compared to the prior year

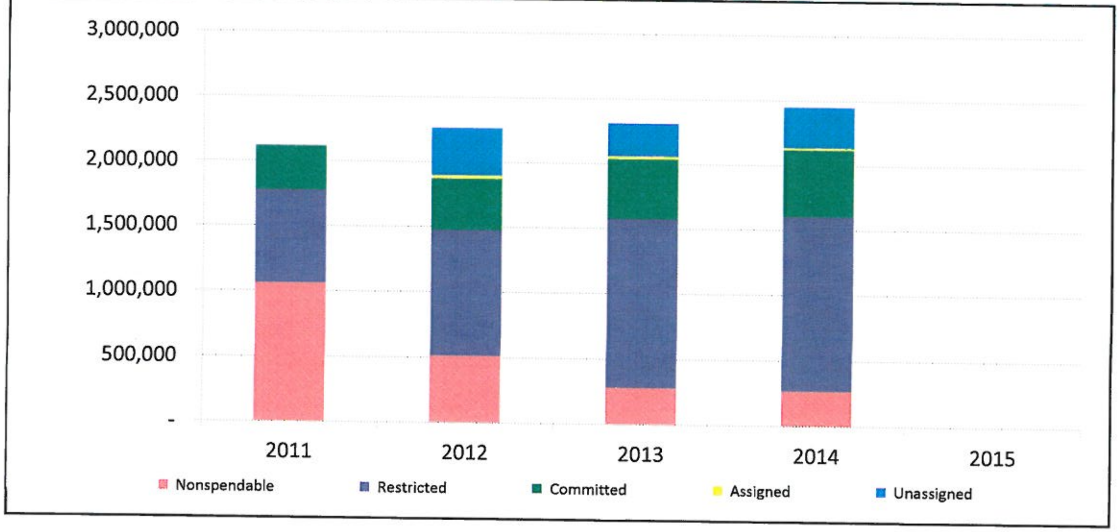
		2013		2014	Change
Revenues	$	1,972,406	$	1,821,495	-7.65%
Expenditures	$	1,952,927	$	1,683,410	-13.80%
Surplus (Shortfall)	$	19,479	$	138,085	608.89%

Fund balance, by component:		2013		2014	Change
Nonspendable	$	283,428	$	271,357	-4.26%
Restricted	$	1,291,650	$	1,333,027	3.20%
Committed	$	460,562	$	514,407	11.69%
Assigned	$	22,585	$	15,611	-30.88%
Unassigned	$	253,374	$	315,282	24.43%
Total Fund Balance	$	2,311,599	$	2,449,684	5.97%

3. Fund balance - compared to the prior year



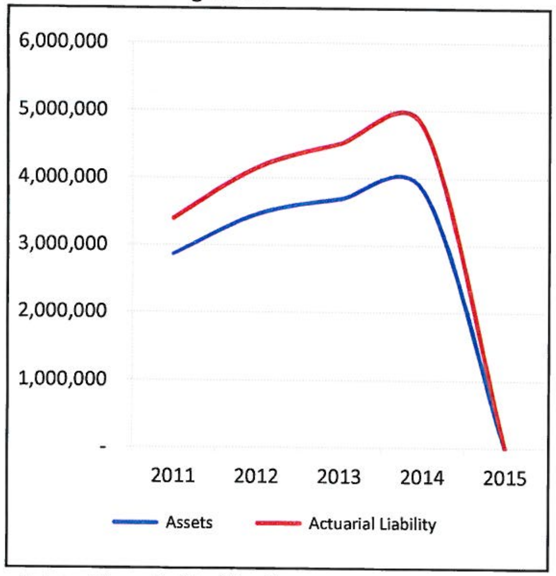
4. Historical trends of individual components



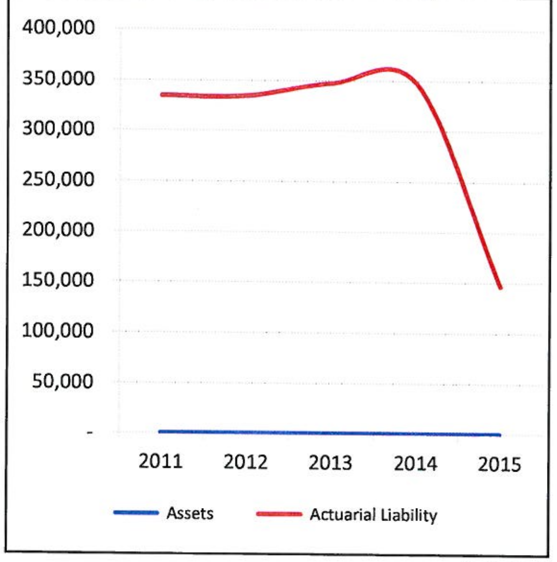
Commentary:

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

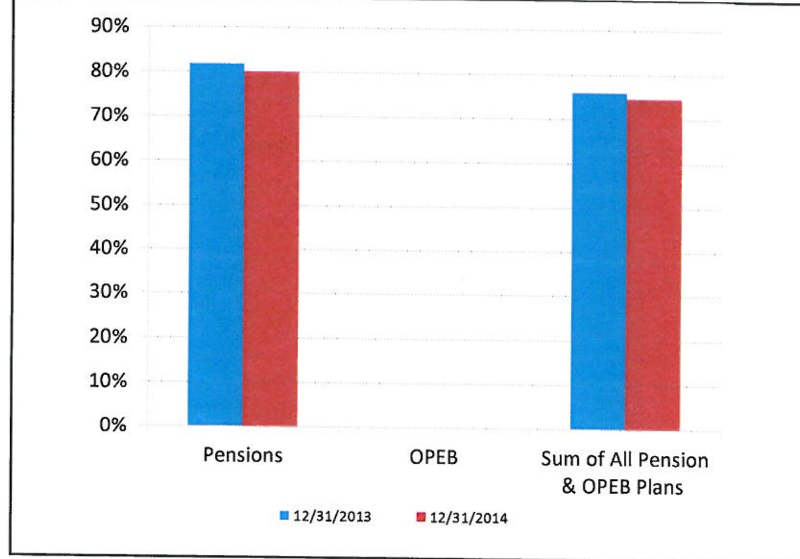
1. Pension funding status



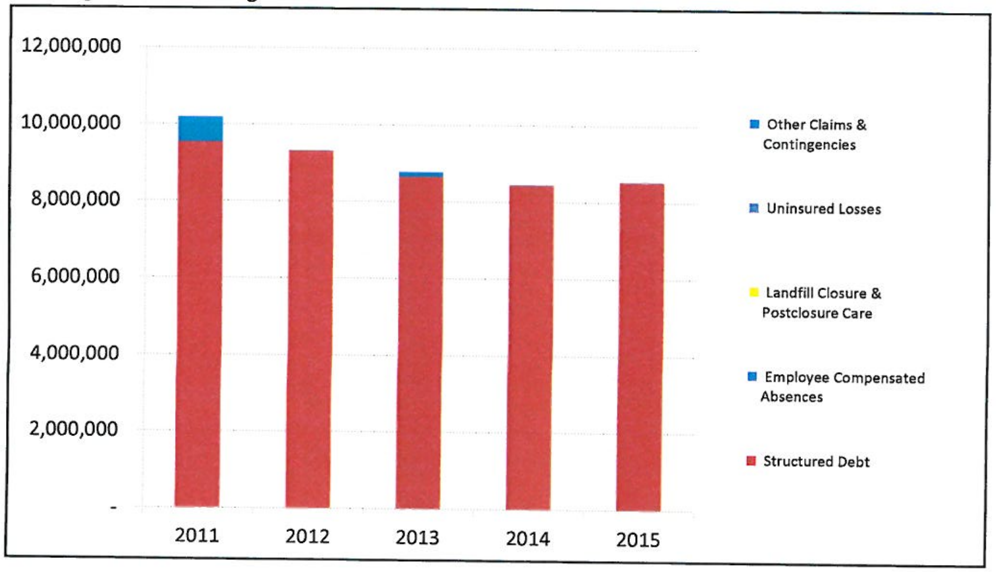
2. Retiree Health care funding status



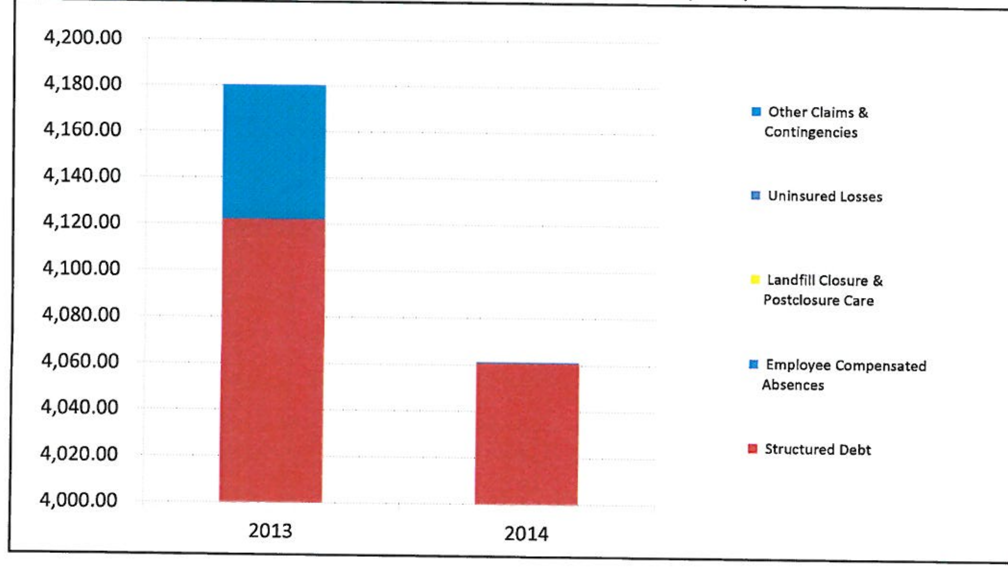
3. Percent funded - compared to the prior year



4. Long Term Debt obligations:



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



Commentary: Pension actuarial valuation report for 2015 is not yet available

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

F-65 line	Description	Aggregation	2011	2012	2013	2014
	All Governmental Funds (col. A & b)					
	REVENUES					
101	Property taxes	Taxes	1,120,200	1,001,345	973,696	985,388
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	-	-	-	-
109	Non-business licenses & permits	Licenses & Permits	-	-	-	-
110	Federal govt. grants - general government	Federal Government	-	-	-	-
111	Federal govt. grants - public safety	Federal Government	-	-	-	-
112	Federal govt. grants - streets & highways	Federal Government	264,546	139,204	-	-
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	64,475	210,531	226,552	8,674
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	63,687	-	-	-
122	State revenue sharing	State Government	152,009	178,066	180,181	185,012
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	-	-	15,835	2,300
127	State pass-thru of act 51(Streets)	State Government	198,279	158,081	162,370	177,623
128	State aid - streets & bridges	State Government	-	38,610	35,778	71,258
129	State aid - sanitation	State Government	-	-	-	-
130	State aid - health and/or hospitals	State Government	-	-	-	-
131	State aid - welfare	State Government	-	-	-	-

F-65 line	Description	Aggregation	2011	2012	2013	2014
132	State aid - culture & recreation	State Government	-	-	-	-
133	State aid - housing & community development	State Government	-	-	-	107,613
134	State aid - water	State Government	-	-	-	-
135	State aid - electric	State Government	-	-	-	-
136	State aid - transit	State Government	-	-	-	-
137	State aid - other	State Government	3,215	3,334	3,470	3,135
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	21,961	-	-	-
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	-	-	-	-
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	2,529	1,455	1,890	1,825
157	Other charges for services	Charges for Services	-	-	-	-
158	Parks and recreation fees	Charges for Services	-	-	-	-
159	Parking fees	Charges for Services	-	-	-	-
160	All other fees	Charges for Services	254,693	172,446	173,823	161,061
161	Fines, penalties & forfeits	Fines & Forfeitures	9,644	9,864	10,029	12,045
162	Interest & dividends	Interest & Rents	26,740	10,553	5,720	5,456
163	Rents & royalties	Interest & Rents	8,803	7,085	7,920	8,080
164	Misc. other revenue	Other Revenues	22,075	22,449	99,576	16,441

F-65 line	Description	Aggregation	2011	2012	2013	2014
165	Special assessments	Other Revenues	-	-	-	-
166	Sale of fixed assets	Other Revenues	58,702	-	39,000	-
167	Contributions	Other Revenues	3,000	-	-	25,000
168	Ambulance services	Other Revenues	-	-	-	-
169	Other refunds & rebates	Other Revenues	-	-	-	-
170	Debt issuance	Other Revenues	-	-	-	-
171	Extraordinary/ Special items	Other Revenues	-	-	-	-
172	Interfund transfers In	Other Revenues	56,174	49,927	36,566	50,584
	EXPENDITURES					
201	Legislative	General Government	15,338	16,352	12,206	14,720
202	Judicial	General Government	-	-	-	-
203	Chief executive	General Government	115,630	113,912	112,855	136,475
204	Treasurer	General Government	85,528	91,202	98,484	90,643
205	Assessing	General Government	16,089	-	-	-
206	Clerk	General Government	-	-	-	-
207	Elections	General Government	3,531	5,530	4,711	4,836
208	Finance	General Government	96,052	120,182	125,938	119,051
209	Building & grounds	General Government	39,112	37,006	44,172	44,219
210	All other gen gov.	General government	149,403	146,259	134,603	157,169
211	Police	Police & Fire	388,520	382,405	388,403	335,946
212	Fire	Police & Fire	24,280	24,630	25,475	27,009
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	9,749	7,931	7,676	7,083
218	DPW	Other Public Works	153,732	158,877	145,999	138,182
219	Roads & bridges	Roads	136,946	123,194	119,227	200,099
220	Trash disposal & landfilling	Other Public Works	146,696	153,598	142,439	126,646
221	Water & sewer	Other Public Works	-	-	-	-
222	Electricity	Other Public Works	-	-	-	-
223	Airports	Other Public Works	28,948	25,834	25,233	27,081
224	Public transportation	Other Public Works	-	-	-	-
225	Water (separate fund)	Other Public Works	-	-	-	-

F-65 line	Description	Aggregation	2011	2012	2013	2014
226	Other public works	Other Public Works	-	-	-	-
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	-	19,244	10,263	-
236	Veterans' programs	Health & Welfare	-	-	-	-
237	Other health & welfare	Health & Welfare	33,971	-	-	14,141
238	Public housing	Community/Econ. Development	183,401	3,130	250,023	10,254
239	Planning & zoning	Community/Econ. Development	2,577	3,401	2,115	6,315
240	Economic development	Community/Econ. Development	3,660	5,388	8,149	5,481
241	Oher community development	Community/Econ. Development	16,143	11,854	14,302	10,598
242	Parks & recreation	Recreation & Culture	43,628	62,908	145,504	127,621
243	Library	Recreation & Culture	-	-	-	-
244	Other cultural activities	Recreation & Culture	-	-	-	-
245	Fringe benefits not directly allocated to departments	Other Expenditures	-	644	619	1,860
246	Capital outlay	Capital Outlay	760,087	373,408	107,965	6,140
247	Debt service	Debt Service	141,650	41,506	-	-
248	Interfund transfers out	Other Expenditures	56,174	49,927	26,566	50,584
249	Extraordinary/ Special items	Other Expenditures	-	(40,716)	-	21,257
	FUND BALANCE					
531	Nonspendable	Nonspendable	1,064,341	516,228	283,428	271,357
532	Restricted	Restricted	711,435	960,332	1,291,650	1,333,027
533	Committed	Committed	338,314	394,901	460,562	514,407

F-65 line	Description	Aggregation	2011	2012	2013	2014
534	Assigned	Assigned		26,474	22,585	15,611
535	Unassigned	Unassigned		363,837	253,374	315,282

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Performance Dashboard

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

	2013	2014	Trend	Performance
Fiscal Stability				
Annual Total Governmental Fund expenditures per capita	$931	$787	↓ -15.5%	Positive
Fund Balance as % of annual General Fund expenditures	118.4%	145.5%	↑ 22.9%	Positive
Unfunded pension & OPEB liability, as a % of annual General Fund revenue	59%	71%	↑ 20.7%	Negative
Debt burden per capita	$4,180	$3,944	↓ -5.7%	Positive
Ratio of pensioners to employees	0.88	0.88	→ 0.8%	Neutral
Number of services delivered via cooperative venture	6	6	→ 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	17%	18%	↑ 8.7%	Positive
Public Safety				
Violent crimes per thousand	10	12	↑ 16.8%	Negative
Property crimes per thousand	49	53	↑ 8.6%	Negative
Traffic injuries or fatalities	74	53	↓ -28.4%	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	7.5%	7.6%	↑ 1.8%	Neutral
Acres of parks per thousand residents	2.4	2.4	→ 0.0%	Neutral
Percent of community being provided with 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 E 6/30/2016

Debt Name: Water Debt
Issuance Date: 7/29/2009
Issuance Amount: $975,000
Debt Instrument (or T Revenue Bond
Repayment Source(s' Customer Usage

ears Ending	Principal	Interest	Total
2010	$ 35,000	$ 23,888	$ 58,888
2011	$ 30,000	$ 23,030	$ 53,030
2012	$ 30,000	$ 22,295	$ 52,295
2013	$ 35,000	$ 21,560	$ 56,560
2014	$ 35,000	$ 20,703	$ 55,703
2015	$ 35,000	$ 19,845	$ 54,845
2016	$ 40,000	$ 18,988	$ 58,988
2017	$ 40,000	$ 18,008	$ 58,008
2018	$ 45,000	$ 17,028	$ 62,028
2019	$ 45,000	$ 15,925	$ 60,925
2020	$ 50,000	$ 14,823	$ 64,823
2021	$ 50,000	$ 13,598	$ 63,598
2022	$ 55,000	$ 12,373	$ 67,373
2023	$ 55,000	$ 11,025	$ 66,025
2024	$ 60,000	$ 9,678	$ 69,678
2025	$ 60,000	$ 8,208	$ 68,208
2026	$ 65,000	$ 6,738	$ 71,738
2027	$ 65,000	$ 5,145	$ 70,145
2028	$ 70,000	$ 3,553	$ 73,553
2029	$ 75,000	$ 1,838	$ 76,838
	$ 975,000	**$ 288,249**	**$ 1,263,249**

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
	$	**12,520,000**	**$**	**7,749,349**	**$**	**20,269,349**

Commentary:

Projected Budget Report

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

REVENUES	**Current Year Budget**	**Percentage Change**	**Year 2 Budget**	**Assumptions**
Property Taxes	$ 959,045	1 %	$ 968,635	Still recovering from the stagnant economy.
Other Taxes	$	- %	$ -	No significant change expected.
State Revenue Sharing	$ 199,582	1 %	$ 201,578	State has cut statutory revenue sharing compared to historical amounts.
Income Tax	$	- %	$ -	No significant change expected.
Fines & Fees	$ 11,250	- %	$ 11,250	No significant change expected.
Licenses & Permits	$ 500	- %	$ 500	No significant change expected.
Interest Income	$ 1,000	- %	$ 1,000	No significant change expected.
Grant Revenues	$ -	- %	$ -	No significant change expected.
Other Revenues	$ 21,650	- %	$ 21,650	No significant change expected.
Interfund Transfers (In)	$ 152,000	- %	$ 152,000	No significant change expected.
Total Revenues	**$ 1,345,027**		**$ 1,356,613**	
EXPENDITURES				
General Government	$ 521,931	1 %	$ 527,150	Increase in cost of retirement and insurance benefits
Police and Fire	$ 372,940	1 %	$ 375,737	Increase in wages per police contract
Other Public Safety	$ 7,950	- %	$ 7,950	No significant change expected.
Airport	$ 49,027	- %	$ 49,027	No significant change expected.
Other Public Works	$ 294,989	1 %	$ 297,939	Increase in cost of retirement and insurance benefits
Health and Welfare	$	- %	$ -	No significant change expected.
Community & Economic Development	$ 19,690	- %	$ 19,690	No significant change expected.
Recreation & Culture	$ 40,500	- %	$ 40,500	No significant change expected.
Capital Outlay	$ -	- %	$ -	No significant change expected.
Debt Service	$ -	- %	$ -	No significant change expected.
Other Expenditures	$ 20,000	- %	$ 20,000	No significant change expected.
Interfund Transfers (Out)	$ 18,000	- %	$ 18,000	No significant change expected.
Total Expenditures	**$ 1,345,027**		**$ 1,355,993**	
Net Revenues (Expenditures)	**$ -**		**$ 620**	
Beginning Fund Balance	**$ 2,449,684**		**$ 2,449,684**	
Ending Fund Balance	**$ 2,449,684**		**$ 2,450,304**	

Commentary: