

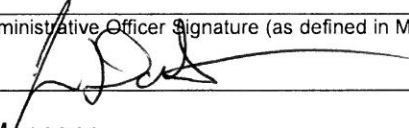
## City, Village, and Township Revenue Sharing and County Incentive Program Certification

Issued under authority of 2020 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 2020 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, 2020**, (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 <b>City of West Branch</b>		Local Unit County Name <b>Ogemaw</b>	
Local Unit Code <b>652020</b>		Contact E-Mail Address <b>treasurer@westbranch.com</b>	
Contact Name <b>Michelle Frechette</b>	Contact Title <b>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>2020</b>	
PART 2: CITIZEN'S GUIDE			
Check any of the following that apply:			
<input checked="" 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 liabilities (pensions or other postemployment benefits (OPEB)).			
PART 3: CERTIFICATION			
<i>In accordance with 2020 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.</i>			
Chief Administrative Officer Signature (as defined in MCL 141.422b) 		Printed Name of Chief Administrative Officer (as defined in MCL 141.422b) <b>John Dantzer</b>	
Title <b>City Manager</b>		Date <b>11/24/2020</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  
Revenue Sharing and Grants Division  
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 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	2019	2020
Population		2,139	2,139
<b>Annual General Fund expenditures per capita</b>			
General Fund Expenditures		1,529,863.00	1,721,265
Expenditures per capita		715	805
<b>Fund Balance as % of annual General Fund expenditures</b>			
Fund Balance		1,579,831	1,587,212
Fund Balance as % of Annual GF Expenditures		103.3%	92.2%
<b>Unfunded pension &amp; OPEB liability, as a % of annual General Fund revenue</b>			
Pension funding:			
Actuarial value of assets		3,992,355	3,997,998
Actuarial accrued liability		6,803,964	6,833,980
Overfunded (Unfunded)		(2,811,609)	(2,835,982)
OPEB funding:			
Actuarial value of assets		214,083	214,083
Actuarial accrued liability		218,489	218,489
Overfunded (Unfunded)		(4,406)	(4,406)
Combined overfunding (underfunding)		(2,816,015)	(2,840,388)
General Fund revenue		1,697,136	1,705,781
Unfunded OPEB liability as a % of annual GF reve		166%	167%
<b>Debt burden per capita</b>			
Total direct debt, from the FS:			
Bonds, notes & contracts payable		7,907,858	7,618,015
Capital leases			
Total direct debt		7,907,858	7,618,015
Debt burden per capita		3,697	3,561

## DATA INPUT PAGE FOR PERFORMANCE DASHBOARD

Local Unit Name:

City of West Branch

Local Unit Code:

652020

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Metric	2019	2020
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	21	21
Number of current active employees	19	17
Ratio	1.11	1.24
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		
EMS	X	X
Airport	X	X
Fire	X	X
Police		
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	2019	2020
<b>Economic Strength</b>		
% of community with access to high speed broadband		
Number of homes	910	910
Number of homes with access to highspeed internet	910	910
% of homes with access to highspeed internet	100.0%	100.0%
<b>% of community age 25+ with Bachelor's degree or higher</b>		
Population aged 25 and over	1,509	1,509
Number with Bachelor's degree or higher	279	279
% of community age 25+ with bachelor's degree or higher	18.5%	18.5%
<b>Average age of critical infrastructure (years)</b>		
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>		

## DATA INPUT PAGE FOR PERFORMANCE DASHBOARD

Local Unit Name:

City of West Branch

Local Unit Code:

652020

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<u>Metric</u>	<u>2019</u>	<u>2020</u>
Storm drains		
Historical cost		
Accumulated depreciation		
Average depreciable life (in years)		
Average age		
<i>component of the weighted average</i>		
<b>Enter Your Own Critical Infrastructure</b>		
Historical cost		
Accumulated depreciation		
Average depreciable life (in years)		
Average age		
<i>component of the weighted average</i>		
<b>Enter Your Own Critical Infrastructure</b>		
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		-
<b>Public Safety</b>		
<b>Violent crimes per thousand</b>		
Violent crimes	38	38
Violent crimes per thousand	18	18
<b>Property crimes per thousand</b>		
Property crimes	65	51
Property crimes per thousand	30	24
<b>Traffic injuries or fatalities</b>		
Traffic incidents from the UD-10	48	43

## DATA INPUT PAGE FOR PERFORMANCE DASHBOARD

Local Unit Name:

City of West Branch

Local Unit Code:

652020

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Metric	2019	2020
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	55,934	62,354
	3.7%	3.6%
Acres of parks per thousand residents		
Acres of parks	5	5
	2.34	2.34
Percent of community being provided with curbside recycling		
Population where curbside recycling is offered	-	-
	0%	0%

## Debt Service Report

Local Unit Name: City of West Branch

Local Unit Code: 652020

Current Fiscal Year End D: 6/30/2020

Debt Name: Water Debt

Issuance Date: 7/29/2009

Issuance Amount: \$975,000

Debt Instrument (or Type): Revenue Bond

Repayment Source(s): Customer Usage

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Years Ending	Principal	Interest	Total	Loan balance
2020	\$ 50,000	\$ 29,645	\$ 79,645	\$ 555,000
2021	\$ 50,000	\$ 27,195	\$ 77,195	\$ 505,000
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
	<u>\$ 650,000</u>	<u>\$ 205,800</u>	<u>\$ 855,800</u>	



# Debt Service Report

Local Unit Name: City of West Branch  
 Local Unit Code: 652020  
 Current Fiscal Year End Date: 6/30/2020

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
2020	\$ 234,000	\$ 262,152	\$ 496,152	\$ 10,252,000.00
2021	\$ 240,000	\$ 256,302	\$ 496,302	\$ 10,012,000.00
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
	<b>\$ 10,714,000</b>	<b>\$ 4,834,286</b>	<b>\$ 15,548,286</b>	

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 E 6/30/2020

Debt Name: Water infrastructure

Issuance Date: 5/15/2019

Issuance Amount: \$220,000

Debt Instrument (or T 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>
2020	\$ 19,838	\$ 6,387	\$ 26,225	\$ 182,930.62
2021	\$ 20,462	\$ 5,762	\$ 26,225	\$ 162,468.14
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>\$ 222,000</u>	<u>\$ 54,444</u>	<u>\$ 276,444</u>	

# Debt Service Report

Local Unit Name: City of West Branch

Local Unit Code: 652020

Current Fiscal Year E 6/30/2020

Debt Name: Equipment

Issuance Date: 10/30/2019

Issuance Amount: \$202,923

Debt Instrument (or T 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>
2020	\$ 39,267	\$ 5,359	\$ 44,626	\$	125,625.13
2021	\$ 40,543	\$ 4,083	\$ 44,626	\$	85,082.02
2022	\$ 41,861	\$ 2,765	\$ 44,626	\$	43,221.26
2023	\$ 43,221	\$ 1,405	\$ 44,626	\$	0.00
	<u>\$ 202,923</u>	<u>\$ 20,207</u>	<u>\$ 223,130</u>		

# Debt Service Report

Local Unit Name: City of West Branch

Local Unit Code: 652020

8 years

Current Fiscal Year E 6/30/2020

Debt Name: Land contract

Issuance Date: 5/1/2019

Issuance Amount: \$112,500

Debt Instrument (or T Land contract

Repayment Source(s) Pledge of taxes

<u>Years Ending</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>	<u>Loan balance</u>
2020	\$ 12,271	\$ 4,501	\$ 16,771	\$ 93,321.86
2021	\$ 12,834	\$ 3,937	\$ 16,771	\$ 80,487.45
2022	\$ 13,424	\$ 3,347	\$ 16,771	\$ 67,063.45
2023	\$ 14,041	\$ 2,731	\$ 16,771	\$ 53,022.76
2024	\$ 14,686	\$ 2,085	\$ 16,771	\$ 38,337.04
2025	\$ 15,360	\$ 1,411	\$ 16,771	\$ 22,976.65
2026	\$ 16,066	\$ 705	\$ 16,771	\$ 6,910.60
2027	\$ 6,911	\$ 78	\$ 6,989	\$ 0.00
	<u>\$ 112,500</u>	<u>\$ 21,670</u>	<u>\$ 134,170</u>	

# Projected Budget Report

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

City of West Branch  
652020  
6/30/2021  
General Fund

REVENUES	Current Year Budget	Percentage Change	Year 2 Budget	Assumptions
Property Taxes	\$ 963,761	-	\$ 963,761	With the Covid19- panedemic, I anticipate property taxes an other revenue sharing to remain relatively stable and therefore expenditures to hold steady as well.
Other Taxes	\$ 185,472	-	\$ 185,472	
State Revenue Sharing	\$ 201,544	-	\$ 201,544	
Income Tax	\$ -	-	\$ -	
Fines & Fees	\$ 160,500	-	\$ 160,500	
Licenses & Permits	\$ 4,280	-	\$ 4,280	
Interest Income	\$ 6,000	-	\$ 6,000	
Grant Revenues	\$ 10,000	-	\$ 10,000	
Other Revenues	\$ 63,700	-	\$ 63,700	
Interfund Transfers (In)	\$ -	-	\$ -	
<b>Total Revenues</b>	<b>\$ 1,595,257</b>		<b>\$ 1,595,257</b>	
EXPENDITURES				
General Government	\$ 574,524	-	\$ 574,524	
Police and Fire	\$ 446,650	-	\$ 446,650	
Other Public Safety	\$ 8,039	-	\$ 8,039	
Roads	\$ -	-	\$ -	
Other Public Works	\$ 376,266	-	\$ 376,266	
Airport	\$ 49,256	-	\$ 49,256	
Community & Economic Development	\$ 21,860	-	\$ 21,860	
Recreation & Culture	\$ 58,917	-	\$ 58,917	
Capital Outlay	\$ -	-	\$ -	
Debt Service	\$ 25,000	-	\$ 25,000	
Other Expenditures	\$ 15,495	-	\$ 15,495	
Interfund Transfers (Out)	\$ 39,750	-	\$ 39,750	
<b>Total Expenditures</b>	<b>\$ 1,615,757</b>		<b>\$ 1,615,757</b>	
<b>Net Revenues (Expenditures)</b>	<b>\$ (20,500)</b>		<b>\$ (20,500)</b>	
<b>Beginning Fund Balance</b>	<b>\$ 1,584,377</b>		<b>\$ 1,563,877</b>	
<b>Ending Fund Balance</b>	<b>\$ 1,563,877</b>		<b>\$ 1,543,377</b>	

Commentary: