Michigan Department of Treasury
4886 (Rev. 08-14)

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

Issued under authority of 2014 Public Act 252. 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 readily available to the public, a Citizen's Guide, a Performance Dashboard, a Debt Service Report, and a Projected Budget Report as required by 2014 Public Act 252. 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.
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, 2014** (or the first day of a payment month) in order to qualify for that month's payment. Post mark 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			

PART 2: CERTIFICATION	
In accordance with 2014 Public Act 252, the undersigned hereby certifies to Treasury that the above mentioned local unit has produced a Citizen's Guide, a Performance Dashboard, a Debt Service Report and a Projected Budget Report and has made them available for public viewing in the city, village, township, or county clerk's office or has posted them on a publicly accessible Internet site. 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) HG/mf	Printed Name of Chief Administrative Officer (as defined in MCL 141.422b) Heather Grace
Title City Manager	Date 12/1/14

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	

CITIZENS' GUIDE TO LOCAL UNIT FINANCES - West Branch - Ogemaw

	2009	2010	2011	2012	2013	Per capita information 2012	Per capita information 2013
Statement Of Revenue & Expense							
All governmental funds							
Revenues							
Taxes	1,122,145	1,151,466	1,120,200	1,001,345	973,696	473	464
Licenses & Permits	-	-	-	-	-	-	-
Federal Government	288,628	23,726	392,708	349,735	226,552	165	108
State Government	388,271	334,973	353,503	378,091	397,634	179	190
Local Contributions	21,825	21,430	21,961	-	-	-	-
Charges for Services	204,396	160,242	257,222	173,901	175,713	82	84
Fines & Forfeitures	16,709	14,704	9,644	9,864	10,029	5	5
Interest & Rents	139,244	47,010	35,543	17,638	13,640	8	7
Other Revenues	1,050,694	237,260	139,951	72,376	175,142	34	83
Total Revenues	3,231,912	1,990,811	2,330,732	2,002,950	1,972,406	947	940
Expenditures							
General Government	534,167	544,538	520,683	530,443	532,969	251	254
Police & Fire	467,757	474,265	412,800	407,035	413,878	192	197
Other Public Safety	8,996	9,026	9,749	7,931	7,676	4	4
Roads	171,027	96,822	136,946	123,194	119,227	58	57
Other Public Works	383,074	351,850	329,376	338,309	313,671	160	150
Health & Welfare	27,698	29,162	33,971	19,244	10,263	9	5
Community/Econ. Development	427,364	89,294	205,781	23,773	274,589	11	131
Recreation & Culture	37,802	51,862	43,628	62,908	145,504	30	69
Capital Outlay	949	16,008	760,087	373,408	107,965	176	51
Debt Service	349,386	149,025	141,650	41,506	-	20	-
Other Expenditures	339,134	153,184	56,174	9,855	27,185	5	13
Total Expenditures	2,747,354	1,965,036	2,650,845	1,937,606	1,952,927	916	931
Surplus (Shortfall)	484,558	25,775	(320,113)	65,344	19,479	31	9

CITIZENS' GUIDE TO LOCAL UNIT FINANCES - West Branch - Ogemaw

	2009	2010	2011	2012	2013	Per capita information 2012	Per capita information 2013
Financial Position							
All governmental funds							
Nonspendable	-	-	-	-	283,428	-	135
Restricted	297,036	299,217	1,064,341	516,228	1,291,650	244	616
Committed	18,275	15,988	711,435	960,332	460,562	454	220
Assigned	-	-	-	-	22,585	-	11
Unassigned	2,093,117	2,118,998	338,314	394,901	253,374	187	121
Total Fund Balance	2,408,428	2,434,203	2,114,090	1,871,461	2,311,599	884	1,102
Liabilities not counted on a modified-accrual basis							
Pensions							
Date of actuarial valuation:	12/31/2009	12/31/2010	12/31/2011	12/31/2012	12/31/2013		
Assets	3,234,492	3,260,846	2,862,583	3,456,734	3,685,727		
Actuarial Liability	3,083,775	3,841,159	3,392,530	4,147,777	4,503,653		
Unfunded (Overfunded)	(150,717)	580,313	529,947	691,043	817,926	329	390
Percent funded	105%	85%	84%	83%	82%		
OPEB							
Date of actuarial valuation:	6/30/2009	6/30/2010	6/30/2011	6/30/2012	6/30/2013		
Assets	-	-	-	-	-		
Actuarial Liability	-	334,304	334,304	334,304	347,180		
Unfunded	-	334,304	334,304	334,304	347,180	159	165
Percent funded	0%	0%	0%	0%	0%		
Sum of All Pension & OPEB Plans							
Assets	3,234,492	3,260,846	2,862,583	3,456,734	3,685,727		
Actuarial Liability	3,083,775	4,175,463	3,726,834	4,482,081	4,850,833		
Unfunded	(150,717)	914,617	864,251	1,025,347	1,165,106	489	555
Percent funded	105%	78%	77%	77%	76%		

CITIZENS' GUIDE TO LOCAL UNIT FINANCES - West Branch - Ogemaw

	2009	2010	2011	2012	2013	Per capita information 2012	Per capita information 2013
Debt:							
Bonds & Contracts Payable	309,776	6,224,608	9,530,811	9,303,360	8,647,870		
Capital Leases	-	-	-	-	-		
Other Contractual Debt	-	-	-	-	-		
Structured Debt	309,776	6,224,608	9,530,811	9,303,360	8,647,870	4,434	4,122
Employee Compensated Absences	2,018	1,356	872	1,179	1,206	1	1
Landfill Closure & Postclosure Care	-	-	-	-	-	-	-
Uninsured Losses	-	-	-	-	-	-	-
Other Claims & Contingencies	-	-	655,812	-	121,079	-	58
Total Long Term Debt (Excl. Pension & RHC)	311,794	6,225,964	10,187,495	9,304,539	8,770,155	4,435	4,180

Population information	1,826	2,139	2,127	2,116	2,098

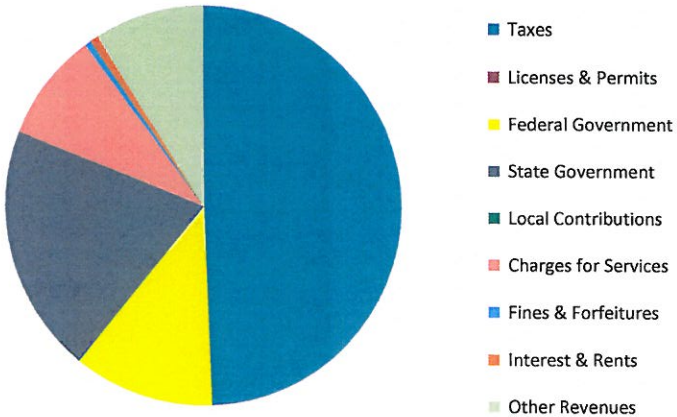
Contact information

Contact Name: Heather Grace

Contact Phone Number: (989) 345-0500

CITIZENS' GUIDE TO LOCAL UNIT FINANCES - West Branch - Ogemaw

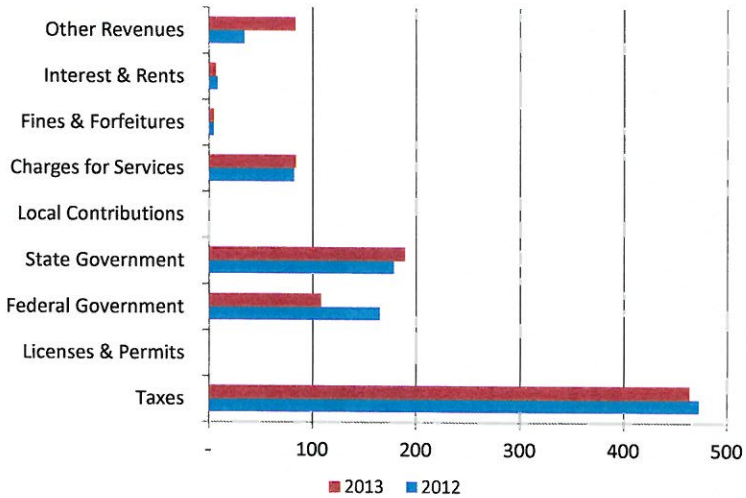
1. Where our money comes from (all governmental funds)



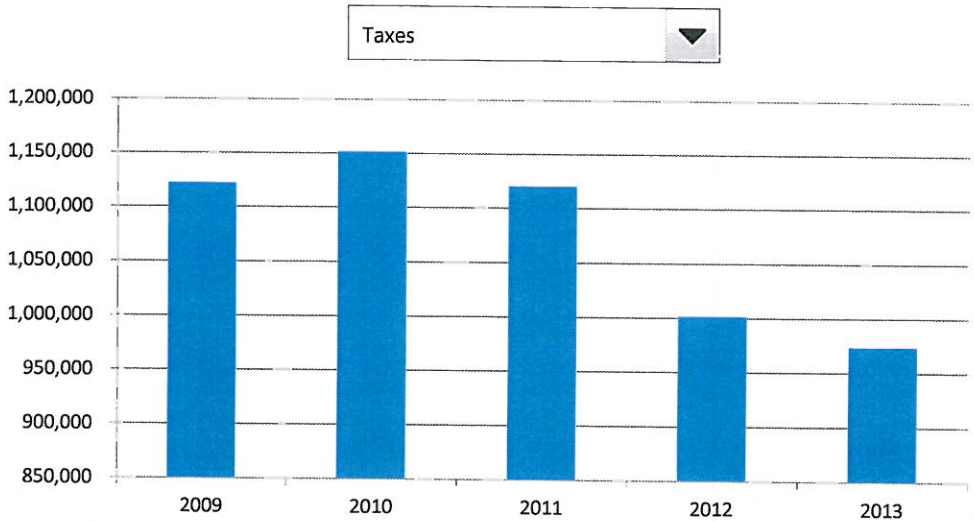
2. Compared to the prior year

	2012	2013	Change
Taxes	$ 1,001,345	$ 973,696	-2.76%
Licenses & Permits	-	-	N/A
Federal Government	349,735	226,552	-35.22%
State Government	378,091	397,634	5.17%
Local Contributions	-	-	N/A
Charges for Services	173,901	175,713	1.04%
Fines & Forfeitures	9,864	10,029	1.67%
Interest & Rents	17,638	13,640	-22.67%
Other Revenues	72,376	175,142	141.99%
Total Revenues	$ 2,002,950	$ 1,972,406	-1.52%

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



4. Historical trends of individual sources

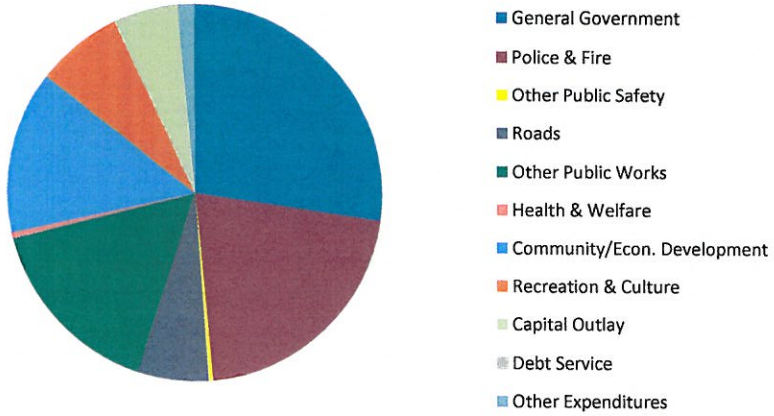


Commentary:

For more information on our unit's finances, contact Heather Grace at (989) 345-0500.

CITIZENS' GUIDE TO LOCAL UNIT FINANCES - West Branch - Ogemaw

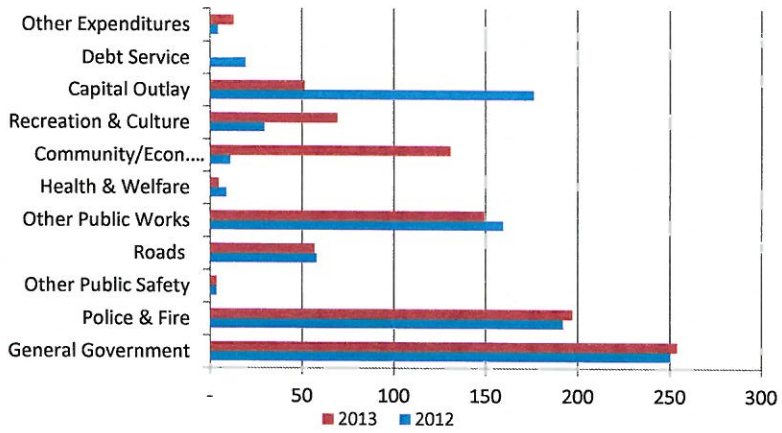
1. Where we spend our money (all governmental funds)



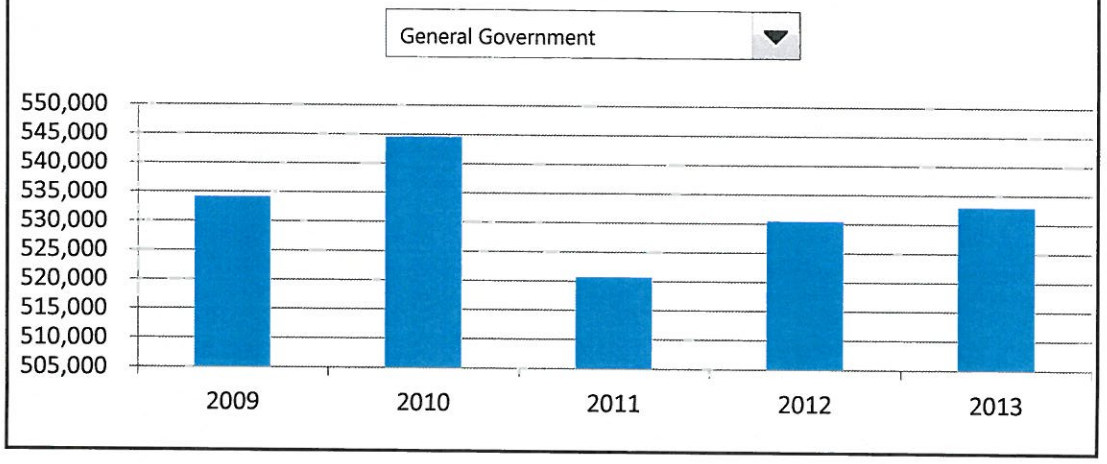
2. Compared to the prior year

	2012	2013	Change
General Government	$ 530,443	$ 532,969	0.48%
Police & Fire	407,035	413,878	1.68%
Other Public Safety	7,931	7,676	-3.22%
Roads	123,194	119,227	-3.22%
Other Public Works	338,309	313,671	-7.28%
Health & Welfare	19,244	10,263	-46.67%
Community/Econ. Development	23,773	274,589	1055.05%
Recreation & Culture	62,908	145,504	131.30%
Capital Outlay	373,408	107,965	-71.09%
Debt Service	41,506	-	-100.00%
Other Expenditures	9,855	27,185	175.85%
Total Expenditures	$ 1,937,606	$ 1,952,927	0.79%

3. Spending per capita - compared to the prior year



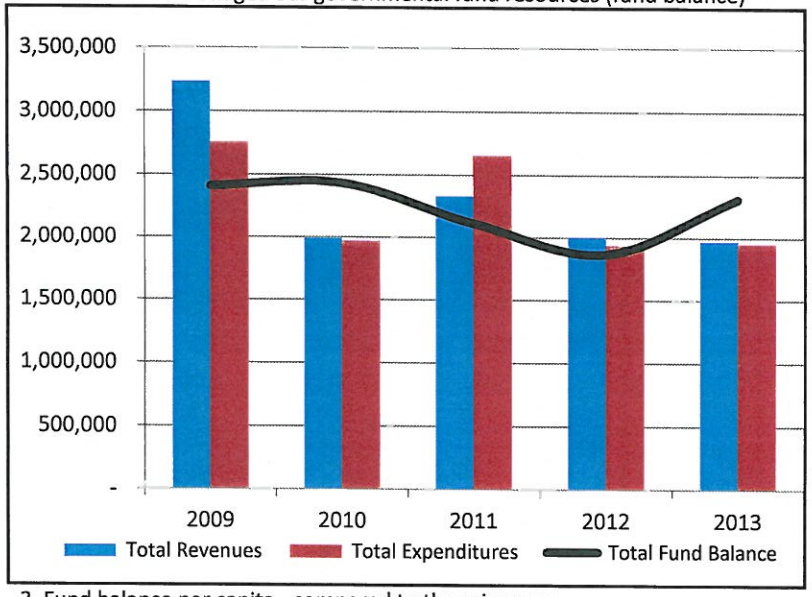
4. Historical trends of individual departments:



Commentary:

For more information on our unit's finances, contact Heather Grace at (989) 345-0500.

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

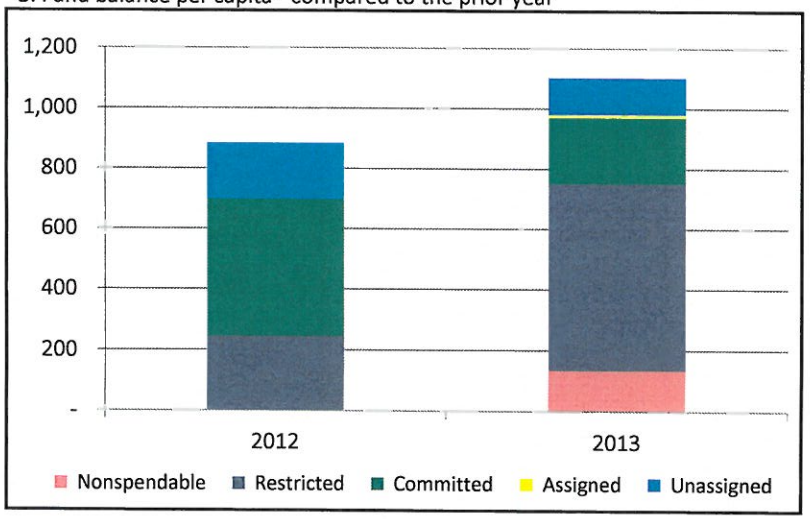


2. Compared to the prior year

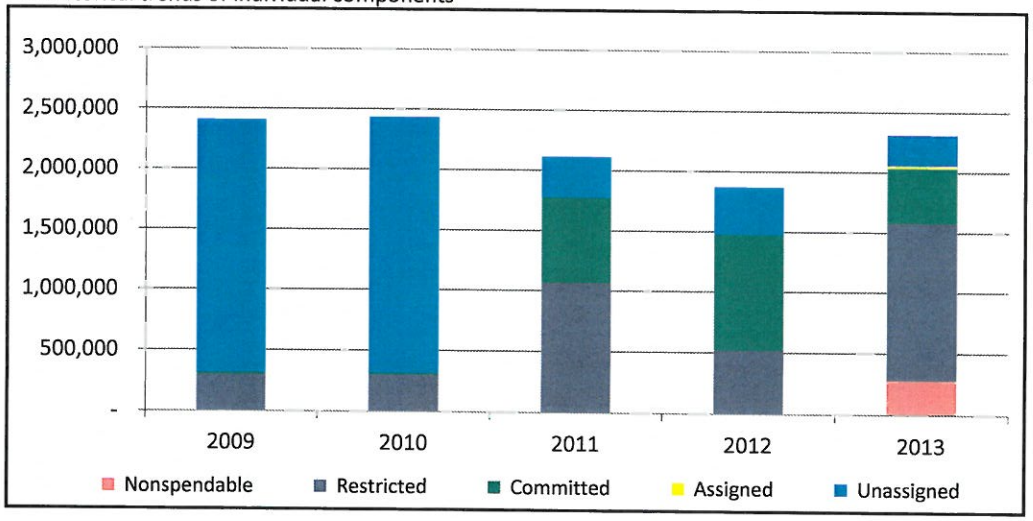
Statement Balance	2012	2013	Change
Revenues	$ 2,002,950	$ 1,972,406	-1.52%
Expenditures	1,937,606	1,952,927	0.79%
Surplus (Shortfall)	$ 65,344	$ 19,479	-70.19%

Fund balance	2012	2013	Change
Nonspendable	$ -	$ 283,428	N/A
Restricted	516,228	1,291,650	150.21%
Committed	960,332	460,562	-52.04%
Assigned	-	22,585	N/A
Unassigned	394,901	253,374	-35.84%
Total Fund Balance	$ 1,871,461	$ 2,311,599	23.52%

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



4. Historical trends of individual components



Commentary:

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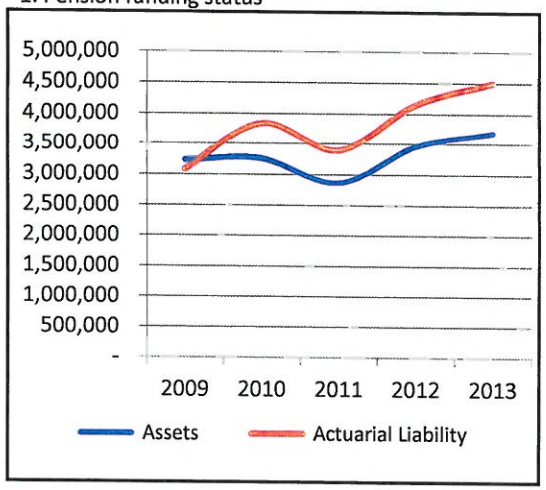
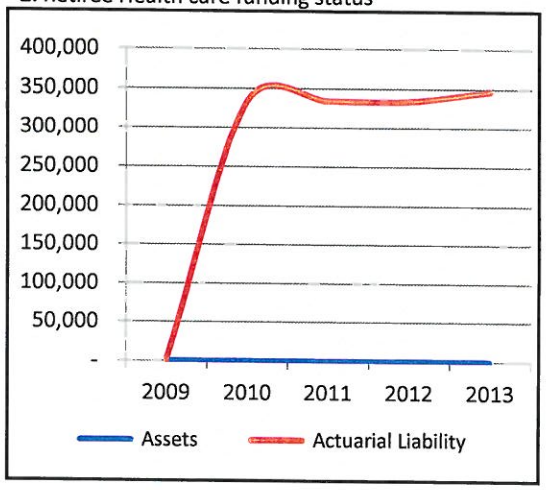
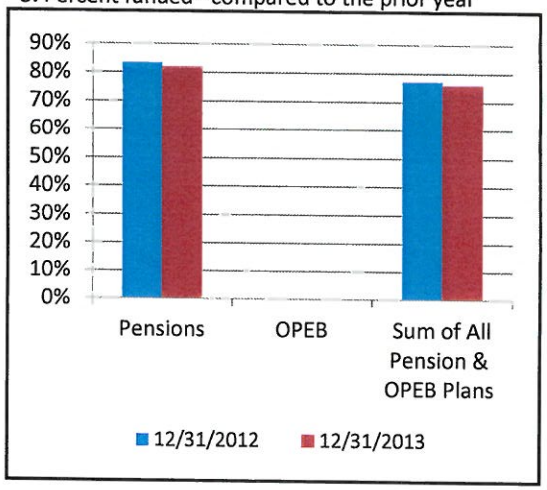
1. Pension funding status



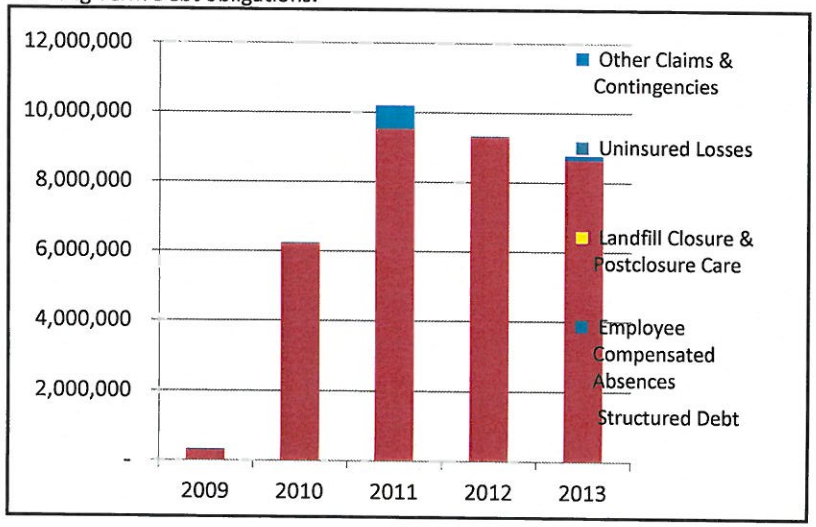
2. Retiree Health care funding status



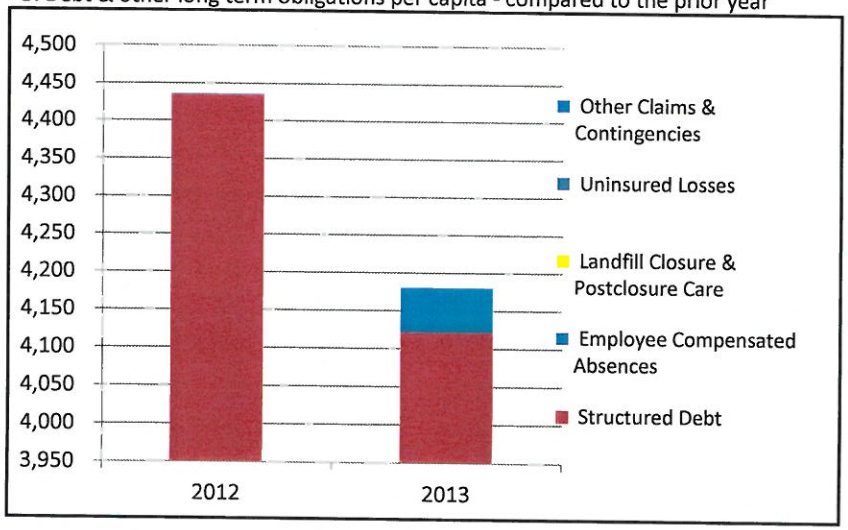
3. Percent funded - compared to the prior year



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 Heather Grace at (989) 345-0500.

F-65 line	Description	Aggregation	2009	2010	2011	2012	2013
	All Governmental Funds (col. A & b)						
	REVENUES						
101	Property taxes	Taxes	1,122,145	1,151,466	1,120,200	1,001,345	973,696
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	288,628	23,726	64,475	210,531	226,552
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	-	-

F-65 line	Description	Aggregation	2009	2010	2011	2012	2013
122	State revenue sharing	State Government	173,925	154,689	152,009	178,066	180,181
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	9,412	9,490	-	-	15,835
127	State pass-thru of act 51(Streets)	State Government	201,828	167,470	198,279	158,081	162,370
128	State aid - streets & bridges	State Government	-	-	-	38,610	35,778
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	3,106	3,324	3,215	3,334	3,470
138	Local donations - general government	Local Contributions	-	-	-	-	-
139	Local donations - public safety	Local Contributions	1,360	-	-	-	-
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	-	21,430	-	-	-
147	Local donations - transit	Local Contributions	-	-	-	-	-
148	Local donations - other	Local Contributions	20,465	-	-	-	-
149	Court-ordered fees and charges	Charges for Services	-	-	-	-	-
150	Statutory court fees & charges	Charges for Services	-	-	-	-	-

F-65 line	Description	Aggregation	2009	2010	2011	2012	2013
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	-	5,253	2,529	1,455	1,890
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	204,396	154,989	254,693	172,446	173,823
161	Fines, penalties & forfeits	Fines & Forfeitures	16,709	14,704	9,644	9,864	10,029
162	Interest & dividends	Interest & Rents	41,086	29,892	26,740	10,553	5,720
163	Rents & royalties	Interest & Rents	98,158	17,118	8,803	7,085	7,920
164	Misc. other revenue	Other Revenues	39,857	17,521	22,075	22,449	99,576
165	Special assessments	Other Revenues	-	-	-	-	-
166	Sale of fixed assets	Other Revenues	494,500	50,250	58,702	-	39,000
167	Contributions	Other Revenues	176,413	16,305	3,000	-	-
168	Ambulance services	Other Revenues	-	-	-	-	-
169	Other refunds & rebates	Other Revenues	8,493	-	-	-	-
170	Debt issuance	Other Revenues	-	-	-	-	-
171	Extraordinary/ Special items	Other Revenues	-	-	-	-	-
172	Interfund transfers In	Other Revenues	331,431	153,184	56,174	49,927	36,566
173	Total revenue						
	EXPENDITURES						

F-65 line	Description	Aggregation	2009	2010	2011	2012	2013
201	Legislative	General Government	16,134	15,555	15,338	16,352	12,206
202	Judicial	General Government	-	-	-	-	-
203	Chief executive	General Government	112,035	115,751	115,630	113,912	112,855
204	Treasurer	General Government	87,784	86,341	85,528	91,202	98,484
205	Assessing	General Government	19,808	20,150	16,089	-	-
206	Clerk	General Government	-	-	-	-	-
207	Elections	General Government	3,605	4,552	3,531	5,530	4,711
208	Finance	General Government	105,552	101,843	96,052	120,182	125,938
209	Building & grounds	General Government	44,808	45,867	39,112	37,006	44,172
210	All other gen gov.	General government	144,441	154,479	149,403	146,259	134,603
211	Police	Police & Fire	444,592	451,441	388,520	382,405	388,403
212	Fire	Police & Fire	23,165	22,824	24,280	24,630	25,475
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	8,996	9,026	9,749	7,931	7,676
218	DPW	Other Public Works	212,053	177,047	153,732	158,877	145,999
219	Roads & bridges	Roads	171,027	96,822	136,946	123,194	119,227
220	Trash disposal & landfilling	Other Public Works	143,918	151,824	146,696	153,598	142,439
221	Water or sewer	Other Public Works	-	-	-	-	-
222	Electricity	Other Public Works	-	-	-	-	-
223	Airports	Other Public Works	27,103	22,979	28,948	25,834	25,233
224	Public transportation	Other Public Works	-	-	-	-	-
225	Water or sewer	Other Public Works	-	-	-	-	-

F-65 line	Description	Aggregation	2009	2010	2011	2012	2013
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	27,698	29,162	33,971	-	-
238	Public housing	Community/Econ. Development	381,896	42,986	183,401	3,130	250,023
239	Planning & zoning	Community/Econ. Development	19,289	11,740	2,577	3,401	2,115
240	Economic development	Community/Econ. Development	6,552	10,956	3,660	5,388	8,149
241	Oher community development	Community/Econ. Development	19,627	23,612	16,143	11,854	14,302
242	Parks & recreation	Recreation & Culture	37,802	51,862	43,628	62,908	145,504
243	Library	Recreation & Culture	-	-	-	-	-
244	Other cultural activities	Recreation & Culture	-	-	-	-	-
245	Fringe benefits not directly allocated to departments	Other Expenditures	7,703	-	-	644	619
246	Capital outlay	Capital Outlay	949	16,008	760,087	373,408	107,965
247	Debt service	Debt Service	349,386	149,025	141,650	41,506	-
248	Interfund transfers out	Other Expenditures	331,431	153,184	56,174	49,927	26,566
249	Extraordinary/ Special items	Other Expenditures	-	-	-	(40,716)	-
250	Total expenditures						
	FUND BALANCE						

F-65 line	Description	Aggregation	2009	2010	2011	2012	2013
531	Nonspendable	Nonspendable					283,428
532	Restricted	Restricted	297,036	299,217	1,064,341	516,228	1,291,650
533	Committed	Committed	18,275	15,988	711,435	960,332	460,562
534	Assigned	Assigned					22,585
535	Unassigned	Unassigned	2,093,117	2,118,998	338,314	394,901	253,374
536	Total equity						

Debt Service Report

Local Unit Name:	City of West Branch
Local Unit Code:	652020
Current Fiscal Year End Date:	6/30/2015

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
Year 1	$ 35,000	$ 40,078	$ 75,078
Year 2	$ 30,000	46,060	$ 76,060
Year 3	$ 30,000	$ 44,590	$ 74,590
Year 4	$ 35,000	$ 43,120	$ 78,120
Year 5	$ 35,000	$ 41,405	$ 76,405
Year 6	$ 35,000	$ 39,690	$ 74,690
Year 7	$ 40,000	$ 37,975	$ 77,975
Totals	**$ 240,000**	**$ 292,918**	**$ 532,918**

Commentary:

Debt Service Report

Local Unit Name:	City of West Branch
Local Unit Code:	
Current Fiscal Year End Date:	6/30/2015

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
Year 1	$ 180,000	$ 225,490	$ 405,490
Year 2	$ 185,000	323,925	$ 508,925
Year 3	$ 190,000	$ 319,069	$ 509,069
Year 4	$ 195,000	$ 314,081	$ 509,081
Year 5	$ 200,000	$ 308,963	$ 508,963
Year 6	$ 206,000	$ 303,713	$ 509,713
Year 7	$ 211,000	$ 298,305	$ 509,305
Totals	**$ 1,367,000**	**$ 2,093,546**	**$ 3,460,546**

Commentary:

Projected Budget Report

Local Unit Name: City of West Branch
Local Unit Code:
Current Fiscal Year End Date: 6/30/2015
Fund Name: General Fund

REVENUES		Current Year Budget	Percentage Change			Year 2 Budget	Assumptions
Property Taxes	$	969,000	-	%	$	969,000	Still recovering from the stagnant economy and the reduction in personal property revenue
Other Taxes	$	-	-	%	$	-	
State Revenue Sharing	$	187,000	-	%	$	187,000	
Income Tax	$	-	-	%	$	-	
Fines & Fees	$	19,500	1	%	$	19,695	
Licenses & Permits	$	5,000	-	%	$	5,000	
Interest Income	$	4,000	-	%	$	4,000	
Grant Revenues	$	-	-	%	$	-	
Other Revenues	$	15,500	-	%	$	15,500	
Interfund Transfers (In)	$	152,000	(1)	%	$	150,480	
Total Revenues	**$**	**1,352,000**			**$**	**1,350,675**	
EXPENDITURES							
General Government	$	679,500	(1)	%	$	676,103	Long time staff retired and they were replaced with entry level
Police and Fire	$	378,000	-	%	$	378,000	salary replacements and offset with an increase in health insurance
Other Public Safety	$	10,500	-	%	$	10,500	
Roads	$	-	-	%	$	-	
Other Public Works	$	163,000	-	%	$	163,000	
Health and Welfare	$	31,000	-	%	$	31,000	
Community & Economic Development	$	13,000	-	%	$	13,000	
Recreation & Culture	$	37,000	-	%	$	37,000	
Capital Outlay	$	-	-	%	$	-	
Debt Service	$	-	-	%	$	-	
Other Expenditures	$	22,000	-	%	$	22,000	
Interfund Transfers (Out)	$	18,000	-	%	$	18,000	
Total Expenditures	**$**	**1,352,000**			**$**	**1,348,603**	
Net Revenues (Expenditures)	**$**	**-**			**$**	**2,073**	
Beginning Fund Balance	**$**	**1,491,951**			**$**	**1,491,951**	
Ending Fund Balance	**$**	**1,491,951**			**$**	**1,494,024**	

Commentary:

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	2012	2013	Comments
Population	2,116	2,098	
Annual General Fund expenditures per capita			Alternatively, you might consider using All Governmental funds' spending per capita; however, you will need to change the title in cell A11.
General Fund Expenditures	1,937,606	1,952,927	
Expenditures per capita	916	931	
Fund Balance as % of annual General Fund expenditures			
Fund Balance	1,871,461	2,311,599	
Fund Balance as % of Annual GF Expenditures	96.6%	118.4%	
Unfunded pension & OPEB liability, as a % of annual General Fund revenue			Information for this section should be in the footnote disclosures of your annual financial statement; it also can be obtained from your actuarial valuation.
Pension funding:			
Actuarial value of assets	3,456,734	3,685,727	
Actuarial accrued liability	4,147,777	4,503,653	
Overfunded (Unfunded)	(691,043)	(817,926)	
OPEB funding:			OPEB is other post-employment benefits.
Actuarial value of assets	-	-	
Actuarial accrued liability	334,304	347,180	
Overfunded (Unfunded)	(334,304)	(347,180)	
Combined overfunding (underfunding)	(1,025,347)	(1,165,106)	
General Fund revenue	2,002,950	1,972,406	
Unfunded OPEB liability as a % of annual GF rever	51%	59%	
Debt burden per capita			
Total direct debt, from the FS:			
Bonds, notes & contracts payable	9,304,539	8,770,155	
Capital leases			
Total direct debt	9,304,539	8,770,155	
Debt burden per capita	4,397	4,180	

DATA INPUT PAGE FOR PERFORMANCE DASHBOARD

Local Unit Name: City of West Branch
Local Unit Code: 652020
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Metric	2012	2013	Comments
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	0.0%	0.0%	
Ratio of pensioners to employees			
Number of retirees participating in the Defined Benefit pension systems	13	14	
Number of current active employees	16	16	
Ratio	0.81	0.88	
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	x	x	
Finance dept. consolidation			
Assessing			
Fire	x	x	
Police			
Other:			
Recycling	x	x	
Totals	6	6	

DATA INPUT PAGE FOR PERFORMANCE DASHBOARD

Local Unit Name: City of West Branch
Local Unit Code: 652020
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Metric	2012	2013	Comments
Economic Strength			
% of community with access to high speed broadband			% with access (not how many residents are actively utilizing the service).
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%	
% of community age 25+ with Bachelor's degree or higher			Alternative: % of High school graduates going to college (data point is available from the local school district); however, you must change the title name in A70.
Population aged 25 and over	1,475	1,475	
Number with Bachelor's degree or higher	251	251	
% of community age 25+ with bachelor's degree or higher	17.0%	17.0%	
Average age of critical infrastructure (years)			Buildings need not be reported.
Water lines			
Historical cost	n/a	n/a	
Accumulated depreciation	n/a	n/a	
Average depreciable life (in years)	n/a	n/a	
Average age	n/a	n/a	
component of the weighted average			
Sewer lines			
Historical cost	n/a	n/a	
Accumulated depreciation	n/a	n/a	
Average depreciable life (in years)	n/a	n/a	
Average age	n/a	n/a	
component of the weighted average			
Roads			
Historical cost	n/a	n/a	
Accumulated depreciation	n/a	n/a	
Average depreciable life (in years)	n/a	n/a	
Average age	n/a	n/a	
component of the weighted average			

DATA INPUT PAGE FOR PERFORMANCE DASHBOARD

Local Unit Name: City of West Branch
Local Unit Code: 652020
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Metric	2012	2013	Comments
Storm drains			
Historical cost	n/a	n/a	
Accumulated depreciation	n/a	n/a	
Average depreciable life (in years)	n/a	n/a	
Average age	n/a	n/a	
component of the weighted average			
Enter Your Own Critical Infrastructure			
Historical cost	n/a	n/a	
Accumulated depreciation	n/a	n/a	
Average depreciable life (in years)	n/a	n/a	
Average age	n/a	n/a	
component of the weighted average			
Enter Your Own Critical Infrastructure			
Historical cost	n/a	n/a	
Accumulated depreciation	n/a	n/a	
Average depreciable life (in years)	n/a	n/a	
Average age	n/a	n/a	
component of the weighted average			
Weighted average:			
Total cost of critical infrastructure	-	-	
Average age of critical infrastructure	-	-	
Public Safety			
Violent crimes per thousand			Report consistent with the Michigan Incident Crime Reporting guidelines.
Violent crimes	28	21	
Violent crimes per thousand	13	10	
Property crimes per thousand			Report consistent with the Michigan Incident Crime Reporting guidelines.
Property crimes	133	103	
Property crimes per thousand	63	49	
Traffic injuries or fatalities			The UD-10 does not distinguish between serious injury and minor injury.
Traffic incidents from the UD-10	69	74	

DATA INPUT PAGE FOR PERFORMANCE DASHBOARD

Local Unit Name: City of West Branch
Local Unit Code: 652020
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Metric	2012	2013	Comments
Quality of Life			
Miles of sidewalks and non-motorized paths/trails as a factor of total miles of local/major roads & streets			Utilize the most recent audited Act 51 reports as the source data.
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			Utilize the most recent audited financial statements as the source data.
Arts, recreation & culture expenditures	71,673	145,504	
	3.7%	7.5%	
Acres of parks per thousand residents			Report the number of acres of total parkland, developed and undeveloped.
Acres of parks	5	5	
	2.13	2.14	
Percent of community being provided with curbside recycling			% with access to curbside recycling (not necessarily actively participating).
Population where curbside recycling is offered	-	-	
	0%	0%	

Communities may report other measures for each category that are unique or important to their community.

All reported data may be footnoted to explain the reported scores.

Data should be updated at least annually, but communities are encouraged to update the dashboards more frequently.

Performance Dashboard

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

	2012	2013	Trend	Performance
Fiscal Stability				
Annual General Fund expenditures per capita	$916	$931	⇧ 1.7%	Negative
Fund Balance as % of annual General Fund expenditures	96.6%	118.4%	⇧22.5%	Positive
Unfunded pension & OPEB liability, as a % of annual General Fund revenue	51%	59%	⇧15.4%	Negative
Debt burden per capita	$4,397	$4,180	⇩-4.9%	Positive
Percentage of road funding provided by the General Fund	0.0%	0.0%	#DIV/0!	#DIV/0!
Ratio of pensioners to employees	0.81	0.88	⇧ 7.7%	Negative
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%	17%	⇨0.0%	Neutral
Average age of critical infrastructure (years)	-	-	#DIV/0!	#DIV/0!
Public Safety				
Violent crimes per thousand	13	10	⇩-24.4%	Positive
Property crimes per thousand	63	49	⇩-21.9%	Positive
Traffic injuries or fatalities	69	74	⇧ 7.2%	Negative
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%	7.5%	⇧101.4%	Neutral
Acres of parks per thousand residents	2.1	2.1	⇨0.9%	Neutral
Percent of community being provided with curbside recycling	0%	0%	#DIV/0!	#DIV/0!