

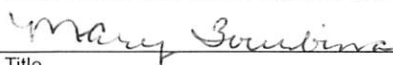
## City, Village, and Township Revenue Sharing and County Incentive Program Certification

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<br>City of Zilwaukee  |                                 | Local Unit County Name<br>Saginaw  |           |
| Local Unit Code<br>732030   |                                 | Contact E-Mail Address<br>djunemann@zilwaukeemichigan.gov                                  |           |
| Contact Name<br>Dawn Junemann   | Contact Title<br>Office Manager | Contact Telephone Number<br>(989) 755-0931   | Extension |
| Website Address, if reports are available online<br>zilwaukeemichigan.gov   |                                 | Current Fiscal Year End Date<br>June 30, 2022  |           |
| 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 checked="" type="checkbox"/> The local unit does not have any unfunded liabilities (pensions or other postemployment benefits (OPEB)).   |                                 |  |           |
| PART 3: CERTIFICATION   |                                 |  |           |
| <i>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.</i> |                                 |  |           |
| Chief Administrative Officer Signature (as defined in MCL 141.422b)<br>  |                                 | Printed Name of Chief Administrative Officer (as defined in MCL 141.422b)<br>Mary Bourbina |           |
| Title<br>City Manager   |                                 | Date<br>11-29-2022   |           |

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



# City of Zilwaukee

**319 Tittabawassee, Saginaw, MI 48604-1299**

**Phone (989) 755-0931 Fax (989) 755-2202**

November 29, 2022

To whom it may concern:

The projected budget for the City of Zilwaukee 2022/2023 takes into consideration the City's fiscal year going from July 1 to June 30. It has been the norm to take a 3-year average when considering budget increases. With the cost of living reaching record highs the City now considers the rate of inflation for calculating revenues and that expenses across the board will increase.

Please let me know if I can be of further assistance.

Regards,

Mary Bourbina  
Zilwaukee City Manager

CITY OF ZILWAUKEE  
Zilwaukee, Michigan

SANITARY SEWER SYSTEM BOND SERIES 2009B  
 SRF- SEWAGE DISPOSAL SYSTEM REVENUE BONDS, SERIES 2009B  
 SCHEDULE OF INDEBTEDNESS  
June 30, 2022

|                    |   |
|--------------------|---|
| TYPE OF ISSUE:     | State Revolving Fund (SRF)                |
| PURPOSE OF ISSUE:  | Improvements to storm and sanitary sewers |
| INTEREST RATE:     | 2.50%                                     |
| AUTHORIZED AMOUNT: | \$3,321,000                               |
| SALE DATE:         | September 28, 2009                        |

| Year | Principal<br>Due<br>April 1 | Interest<br>Rate | Interest<br>Due<br>April 1 | Interest<br>Due<br>October 1 | Total<br>Principal<br>& Interest<br>Requirements |
|------|-----------------------------|------------------|----------------------------|------------------------------|--|
| 2022 | \$ 0.00                     | 2.500%           | \$ 0.00                    | \$ 19,125.00                 | \$ 19,125.00                                     |
| 2023 | 175,000.00                  | 2.500%           | 19,125.00                  | 16,937.50                    | 211,062.50                                       |
| 2024 | 180,000.00                  | 2.500%           | 16,937.50                  | 14,687.50                    | 211,625.00                                       |
| 2025 | 185,000.00                  | 2.500%           | 14,687.50                  | 12,375.00                    | 212,062.50                                       |
| 2026 | 190,000.00                  | 2.500%           | 12,375.00                  | 10,000.00                    | 212,375.00                                       |
| 2027 | 195,000.00                  | 2.500%           | 10,000.00                  | 7,562.50                     | 212,562.50                                       |
| 2028 | 200,000.00                  | 2.500%           | 7,562.50                   | 5,062.50                     | 212,625.00                                       |
| 2029 | 200,000.00                  | 2.500%           | 5,062.50                   | 2,562.50                     | 207,625.00                                       |
| 2030 | 205,000.00                  | 2.500%           | 2,562.50                   | 0.00                         | 207,562.50                                       |
|      | <u>\$ 1,530,000.00</u>      |                  | <u>\$ 88,312.50</u>        | <u>\$ 88,312.50</u>          | <u>\$ 1,706,625.00</u>                           |

CITY OF ZILWAUKEE  
Zilwaukee, Michigan

SANITARY SEWER SYSTEM REVENUE BOND SERIES 2009  
 SWQIF-SEWAGE DISPOSAL SYSTEM REVENUE BONDS, SERIES 2009  
 SCHEDULE OF INDEBTEDNESS  
June 30, 2022

|                    |  |
|--------------------|--|
| TYPE OF ISSUE:     | Strategic Water Quality Initiatives Fund (SWQIF) |
| PURPOSE OF ISSUE:  | Improvements to storm and sanitary sewers        |
| INTEREST RATE:     | 2.50%  |
| AUTHORIZED AMOUNT: | \$ 987,850                                       |
| SALE DATE:         | June 29, 2009                                    |

| Year | Principal<br>Due<br>October 1 | Interest<br>Rate | Interest<br>Due<br>April 1 | Interest<br>Due<br>October 1 | Total<br>Principal<br>& Interest<br>Requirements |
|------|-------------------------------|------------------|----------------------------|------------------------------|--|
| 2022 | \$ 40,000.00                  | 2.500%           | \$ 0.00                    | \$ 4,410.63                  | \$ 44,410.63                                     |
| 2023 | 40,000.00                     | 2.500%           | 3,910.63                   | 3,910.63                     | 47,821.26  |
| 2024 | 45,000.00                     | 2.500%           | 3,410.63                   | 3,410.63                     | 51,821.26  |
| 2025 | 45,000.00                     | 2.500%           | 2,848.13                   | 2,848.13                     | 50,696.26  |
| 2026 | 45,000.00                     | 2.500%           | 2,285.63                   | 2,285.63                     | 49,571.26  |
| 2027 | 45,000.00                     | 2.500%           | 1,723.13                   | 1,723.13                     | 48,446.26  |
| 2028 | 45,000.00                     | 2.500%           | 1,160.63                   | 1,160.63                     | 47,321.26  |
| 2029 | 47,850.00                     | 2.500%           | 598.13                     | 598.13                       | 49,046.26  |
|      | <u>\$ 352,850.00</u>          |                  | <u>\$ 15,936.91</u>        | <u>\$ 20,347.54</u>          | <u>\$ 389,134.45</u>                             |

CITY OF ZILWAUKEE  
Zilwaukee, Michigan

SANITARY SEWER SYSTEM REVENUE BOND SERIES 2009  
 SWQIF-SEWAGE DISPOSAL SYSTEM REVENUE BONDS, SERIES 2009  
 SCHEDULE OF INDEBTEDNESS  
June 30, 2022

|                    |  |
|--------------------|--|
| TYPE OF ISSUE:     | Strategic Water Quality Initiatives Fund (SWQIF) |
| PURPOSE OF ISSUE:  | Improvements to storm and sanitary sewers        |
| INTEREST RATE:     | 2.50%  |
| AUTHORIZED AMOUNT: | \$ 987,850                                       |
| SALE DATE:         | June 29, 2009                                    |

| Year | Principal<br>Due<br>October 1 | Interest<br>Rate | Interest<br>Due<br>April 1 | Interest<br>Due<br>October 1 | Total<br>Principal<br>& Interest<br>Requirements |
|------|-------------------------------|------------------|----------------------------|------------------------------|--|
| 2022 | \$ 40,000.00                  | 2.500%           | \$ 0.00                    | \$ 4,410.63                  | \$ 44,410.63                                     |
| 2023 | 40,000.00                     | 2.500%           | 3,910.63                   | 3,910.63                     | 47,821.26  |
| 2024 | 45,000.00                     | 2.500%           | 3,410.63                   | 3,410.63                     | 51,821.26  |
| 2025 | 45,000.00                     | 2.500%           | 2,848.13                   | 2,848.13                     | 50,696.26  |
| 2026 | 45,000.00                     | 2.500%           | 2,285.63                   | 2,285.63                     | 49,571.26  |
| 2027 | 45,000.00                     | 2.500%           | 1,723.13                   | 1,723.13                     | 48,446.26  |
| 2028 | 45,000.00                     | 2.500%           | 1,160.63                   | 1,160.63                     | 47,321.26  |
| 2029 | 47,850.00                     | 2.500%           | 598.13                     | 598.13                       | 49,046.26  |
|      | <u>\$ 352,850.00</u>          |                  | <u>\$ 15,936.91</u>        | <u>\$ 20,347.54</u>          | <u>\$ 389,134.45</u>                             |

## Performance Dashboard

Local Unit Name: City of Zilwaukee

Local Unit Code: 73-2030

|   | 2021    | 2022    | Trend   | Performance |
|---|---------|---------|---------|-------------|
| <b>Fiscal Stability</b>   |         |         |         |             |
| Annual General Fund expenditures per capita   | \$518   | \$598   | ↑15.3%  | Negative    |
| Fund Balance as % of annual General Fund expenditures   | 110.2%  | 110.2%  | → 0.0%  | Neutral     |
| Unfunded pension & OPEB liability, as a % of annual General Fund revenue                                    | #DIV/0! | #DIV/0! | #DIV/0! | #DIV/0!     |
| Debt burden per capita  | \$1,376 | \$1,238 | ↓10.0%  | Positive    |
| Percentage of road funding provided by the General Fund   | 0.0%    | 0.0%    | #DIV/0! | #DIV/0!     |
| Ratio of pensioners to employees  | -       | -       | #DIV/0! | #DIV/0!     |
| 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   | 37%     | 37%     | → 0.0%  | Neutral     |
| Average age of critical infrastructure (years)  | #DIV/0! | #DIV/0! | #DIV/0! | #DIV/0!     |
| <b>Public Safety</b>  |         |         |         |             |
| Violent crimes per thousand   | 1       | 3       | ↑200.0% | Negative    |
| Property crimes per thousand  | 6       | 8       | ↑33.3%  | Negative    |
| Traffic injuries or fatalities  | -       | -       | #DIV/0! | #DIV/0!     |
| <b>Quality of Life</b>  |         |         |         |             |
| Miles of sidewalks and non-motorized paths/trails as a factor of total miles of local/major roads & streets | 1.50    | 1.50    | → 0.0%  | Neutral     |
| Percent of General Fund expenditures committed to arts, culture and recreation                              | 0.0%    | 0.0%    | #DIV/0! | #DIV/0!     |
| Acres of parks per thousand residents   | 12.5    | 12.5    | → 0.0%  | Neutral     |
| Percent of community with access to curbside recycling  | 101%    | 101%    | → 0.0%  | Neutral     |

## DATA INPUT PAGE FOR PERFORMANCE DASHBOARD

Local Unit Name: City of Milwaukee  
 Local Unit Code: 73-2030  
 We suggest you "Hide" this tab before publishing the Excel file to your web site.

| <u>Metric</u>   | <u>2021</u> | <u>2022</u> |
|---|-------------|-------------|
| Population  | 1,521       | 1,521       |
| <b>Annual General Fund expenditures per capita</b>                                  |             |             |
| General Fund Expenditures   | 788,444     | 909,057     |
| Expenditures per capita   | 518         | 598         |
| <b>Fund Balance as % of annual General Fund expenditures</b>                        |             |             |
| Fund Balance  | 868,571     | 1,001,627   |
| Fund Balance as % of Annual GF Expenditures   | 110.2%      | 110.2%      |
| <b>Unfunded pension &amp; OPEB liability, as a % of annual General Fund revenue</b> |             |             |
| Pension funding:  |             |             |
| Actuarial value of assets   |             |             |
| Actuarial accrued liability   |             |             |
| Overfunded (Unfunded)   | -           | -           |
| OPEB funding:   |             |             |
| Actuarial value of assets   |             |             |
| Actuarial accrued liability   |             |             |
| Overfunded (Unfunded)   | -           | -           |
| Combined overfunding (underfunding)   | -           | -           |
| General Fund revenue  |             |             |
| Unfunded OPEB liability as a % of annual GF revenue                                 | #DIV/0!     | #DIV/0!     |
| <b>Debt burden per capita</b>   |             |             |
| Total direct debt, from the FS:   |             |             |
| Bonds, notes & contracts payable  | 2,092,850   | 1,882,850   |
| Capital leases  |             |             |
| Total direct debt   | 2,092,850   | 1,882,850   |
| Debt burden per capita  | 1,376       | 1,238       |



## DATA INPUT PAGE FOR PERFORMANCE DASHBOARD

Local Unit Name: City of Zilwaukee  
 Local Unit Code: 73-2030  
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| Metric  | 2021    | 2022    |
|---|---------|---------|
| Percentage of road funding provided by the General Fund   |         |         |
| Road expenditures:  |         |         |
| Major streets fund  | 123,184 | 104,956 |
| Local streets fund  | 404,982 | 79,083  |
| Municipal streets fund  |         |         |
| Total road expenditures   | 528,166 | 184,040 |
| 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   |         |         |
| Number of current active employees  | 8       | 8       |
| Ratio   | -       | -       |
| 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   |         |         |
| Dispatch  |         |         |
| Building inspections  | X       | X       |
| Recreation  | X       | X       |
| Finance dept. consolidation   |         |         |
| Assessing   | X       | X       |
| Fire  | X       | X       |
| Police  | X       | X       |
| Other:  |         |         |
| Totals  | 5       | 5       |



## DATA INPUT PAGE FOR PERFORMANCE DASHBOARD

Local Unit Name:

City of Milwaukee

Local Unit Code:

73-2030

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| Metric   | 2021      | 2022      |
|--|-----------|-----------|
| <b>Economic Strength</b>                                       |           |           |
| % of community with access to high speed broadband             |           |           |
| Number of homes  | 750       | 752       |
| Number of homes with access to highspeed internet              | 750       | 752       |
| % of homes with access to highspeed internet                   | 100.0%    | 100.0%    |
| <b>% of community age 25+ with Bachelor's degree or higher</b> |           |           |
|  | 27        | 27        |
| Population aged 25 and over                                    | 997       | 997       |
| Number with Bachelor's degree or higher                        | 368       | 368       |
| % of community age 25+ with bachelor's degree or higher        | 36.9%     | 36.9%     |
| <b>Average age of critical infrastructure (years)</b>          |           |           |
| Water lines  |           |           |
| Historical cost  |           |           |
| Accumulated depreciation                                       | 2,046,374 | 2,092,767 |
| Average depreciable life (in years)                            |           |           |
| Average age  | 40        | 40        |
| <i>component of the weighted average</i>                       | #DIV/0!   | #DIV/0!   |
| Sewer lines  |           |           |
| Historical cost  |           |           |
| Accumulated depreciation                                       | 2,812,857 | 3,012,750 |
| Average depreciable life (in years)                            |           |           |
| Average age  | 40        | 40        |
| <i>component of the weighted average</i>                       | #DIV/0!   | #DIV/0!   |
| 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 Zilwaukee  
 Local Unit Code: 73-2030  
 We suggest you "Hide" this tab before publishing the Excel file to your web site.

| Metric                                   | 2021    | 2022    |
|--|---------|---------|
| Storm drains                             |         |         |
| Historical cost                          |         |         |
| Accumulated depreciation                 | 55      | 55      |
| 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   | #DIV/0! | #DIV/0! |
| Public Safety                            |         |         |
| Violent crimes per thousand              |         |         |
| Violent crimes                           | 1       | 4       |
| Violent crimes per thousand              | 1       | 3       |
| Property crimes per thousand             |         |         |
| Property crimes                          | 9       | 11      |
| Property crimes per thousand             | 6       | 8       |
| Traffic injuries or fatalities           |         |         |
| Traffic incidents from the UD-10         |         |         |

## DATA INPUT PAGE FOR PERFORMANCE DASHBOARD

Local Unit Name:

City of Zilwaukee

Local Unit Code:

73-2030

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| Metric  | 2021  | 2022  |
|---|-------|-------|
| <b>Quality of Life</b>  |       |       |
| 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   | 18    | 18    |
| Total miles of local/major roads & streets  | 12    | 12    |
|   | 1.500 | 1.500 |
| <b>Percent of General Fund expenditures committed to arts, culture and recreation</b>                       |       |       |
| Arts, recreation & culture expenditures   |       |       |
|   | 0.0%  | 0.0%  |
| <b>Acres of parks per thousand residents</b>  |       |       |
| Acres of parks  | 19    | 19    |
|   | 12.49 | 12.49 |
| <b>Percent of community with access to curbside recycling</b>   |       |       |
| Population where curbside recycling is offered  | 1,534 | 1,534 |
|   | 101%  | 101%  |

## Projected Budget Report

**Local Unit Name:** City of Zilwaukee  
**Local Unit Code:** 732030  
**Current Fiscal Year End Date:** 6/30/2023  
**Fund Name:** general fund

| REVENUES                           | Current Year<br>Budget | Percentage<br>Change | Year 2 Budget       | Assumptions   |
|------------------------------------|------------------------|----------------------|---------------------|---|
| Property Taxes                     | \$ 401,810             | 5 %                  | \$ 421,901          | Rate of inflation was 7.9% and Michigan caps at 5%  |
| Other Taxes                        | \$ -                   | %                    | \$ -                |   |
| State Revenue Sharing              | \$ 221,207             | %                    | \$ 240,800          | State Revenue annual increase   |
| Income Tax                         | \$ -                   | %                    | \$ -                |   |
| Fines & Fees                       | \$ 101,086             | 1 %                  | \$ 102,142          |   |
| Licenses & Permits                 | \$ 8,250               | %                    | \$ 8,250            |   |
| Interest Income                    | \$ 805                 | (75) %               | \$ 205              | The return on investments has seen a significant dip due to inflation.  |
| Grant Revenues                     | \$ -                   | %                    | \$ -                |   |
| Other Revenues                     | \$ 54,524              | (13) %               | \$ 47,424           | Hall rental has decreased since Covid-19.   |
| Interfund Transfers (In)           | \$ 120,000             | %                    | \$ 35,000           | Using for Capital Improvements to Balance Budget  |
| <b>Total Revenues</b>              | <b>\$ 907,682</b>      |                      | <b>\$ 855,722</b>   |   |
| <b>EXPENDITURES</b>                |                        |                      |                     |   |
| General Government                 | \$ 265,771             | 3 %                  | \$ 272,884          | Spending increase due to inflationary costs   |
| Police and Fire                    | \$ 209,386             | 12 %                 | \$ 235,319          | Spending increase due to inflationary costs and added staff   |
| Other Public Safety                | \$ 85,250              | 6 %                  | \$ 90,500           |   |
| Roads                              | \$ -                   | %                    | \$ -                |   |
| Other Public Works                 | \$ 103,323             | 6 %                  | \$ 109,520          | Spending increase due to inflationary costs   |
| Health and Welfare                 | \$ 31,500              | 6 %                  | \$ 33,287           |   |
| Community & Economic Development   | \$ -                   | %                    | \$ -                |   |
| Recreation & Culture               | \$ -                   | %                    | \$ -                |   |
| Capital Outlay                     | \$ 88,100              | (77) %               | \$ 180,680          | Due to increase spending in previous years Capital Projects are being put off. Includes ARPA funding expenditures |
| Debt Service                       | \$ -                   | %                    | \$ -                |   |
| Other Expenditures                 | \$ 89,627              | - %                  | \$ 89,627           |   |
| Interfund Transfers (Out)          | \$ 4,012               | - %                  | \$ 4,012            |   |
| <b>Total Expenditures</b>          | <b>\$ 876,969</b>      |                      | <b>\$ 1,015,829</b> |   |
| <b>Net Revenues (Expenditures)</b> | <b>\$ 30,713</b>       |                      | <b>\$ (160,108)</b> |   |
| <b>Beginning Fund Balance</b>      | <b>\$ 1,001,627</b>    |                      | <b>\$ 1,032,340</b> |   |
| <b>Ending Fund Balance</b>         | <b>\$ 1,032,340</b>    |                      | <b>\$ 872,232</b>   |   |

Commentary:

## Projected Budget Report

Local Unit Name: City of Milwaukee  
 Local Unit Code: 732030  
 Current Fiscal Year End Date: 6/30/2023  
 Fund Name: general fund

| REVENUES                           | Current Year<br>Budget | Percentage<br>Change | Year 2 Budget       | Assumptions   |
|------------------------------------|------------------------|----------------------|---------------------|---|
| Property Taxes                     | \$ 401,810             | 5 %                  | \$ 421,901          | Rate of inflation was 7.9% and Michigan caps at 5%  |
| Other Taxes                        | \$ -                   | %                    | \$ -                |   |
| State Revenue Sharing              | \$ 221,207             | %                    | \$ 240,800          |   |
| Income Tax                         | \$ -                   | %                    | \$ -                |   |
| Fines & Fees                       | \$ 101,086             | 1 %                  | \$ 102,142          |   |
| Licenses & Permits                 | \$ 8,250               | %                    | \$ 8,250            | State Revenue annual increase   |
| Interest Income                    | \$ 805                 | (75) %               | \$ 205              |   |
| Grant Revenues                     | \$ -                   | %                    | \$ -                |   |
| Other Revenues                     | \$ 54,524              | (13) %               | \$ 47,424           |   |
| Interfund Transfers (In)           | \$ 120,000             | %                    | \$ 35,000           |   |
| <b>Total Revenues</b>              | <b>\$ 907,682</b>      |                      | <b>\$ 855,722</b>   | The return on investments has seen a significant dip due to inflation.<br>Hall rental has decreased since Covid-19.<br>Using for Capital Improvements to Balance Budget |
| <b>EXPENDITURES</b>                |                        |                      |                     |   |
| General Government                 | \$ 265,771             | 3 %                  | \$ 272,884          | Spending increase due to inflationary costs   |
| Police and Fire                    | \$ 209,386             | 12 %                 | \$ 235,319          |   |
| Other Public Safety                | \$ 85,250              | 6 %                  | \$ 90,500           |   |
| Roads                              | \$ -                   | %                    | \$ -                |   |
| Other Public Works                 | \$ 103,323             | 6 %                  | \$ 109,520          |   |
| Health and Welfare                 | \$ 31,500              | 6 %                  | \$ 33,287           | Spending increase due to inflationary costs   |
| Community & Economic Development   | \$ -                   | %                    | \$ -                |   |
| Recreation & Culture               | \$ -                   | %                    | \$ -                |   |
| Capital Outlay                     | \$ 88,100              | (77) %               | \$ 180,680          |   |
| Debt Service                       | \$ -                   | %                    | \$ -                |   |
| Other Expenditures                 | \$ 89,627              | - %                  | \$ 89,627           | Due to increase spending in previous years Capital Projects are being put off. Includes ARPA funding expenditures   |
| Interfund Transfers (Out)          | \$ 4,012               | - %                  | \$ 4,012            |   |
| <b>Total Expenditures</b>          | <b>\$ 876,969</b>      |                      | <b>\$ 1,015,829</b> |   |
| <b>Net Revenues (Expenditures)</b> | <b>\$ 30,713</b>       |                      | <b>\$ (160,108)</b> |   |
| <b>Beginning Fund Balance</b>      | <b>\$ 1,001,627</b>    |                      | <b>\$ 1,032,340</b> |   |
| <b>Ending Fund Balance</b>         | <b>\$ 1,032,340</b>    |                      | <b>\$ 872,232</b>   |   |

Commentary:



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

Local Unit Name: City of Zilwaukee  
 Local Unit Code: 73-2030

|  | <u>2018</u> | <u>2019</u> | <u>2020</u> | <u>2021</u> | <u>2022</u> | <u>Per capita information</u> |             |
|--|-------------|-------------|-------------|-------------|-------------|-------------------------------|-------------|
|  |             |             |             |             |             | <u>2021</u>                   | <u>2022</u> |
| <b>Statement of Revenues &amp; Expenditures - All governmental funds</b> |             |             |             |             |             |                               |             |
| <b>Revenues</b>  |             |             |             |             |             |                               |             |
| Taxes  | 407,914     | 411,594     | 410,970     | 413,884     | 449,975     | 272                           | 296         |
| Licenses & Permits   | 32,332      | 37,686      | 36,042      | 36,475      | 43,576      | 24                            | 29          |
| Federal Government   |             |             |             |             |             | -                             | -           |
| State Government   | 227,849     | 224,473     | 224,346     | 242,761     | 429,851     | 160                           | 283         |
| Local Contributions  | 79,849      | 38,022      | 37,041      | 8,828       | 30,901      | 6                             | 20          |
| Charges for Services   | 21,240      | 21,581      | 24,049      | 47,964      | 28,460      | 32                            | 19          |
| Fines & Forfeitures  | 3,634       | 7,853       | 6,299       | 6,055       | 5,175       | 4                             | 3           |
| Interest & Rents   | 36,516      | 45,060      | 50,052      | 30,159      | 47,964      | 20                            | 32          |
| Other Revenues   | (4,959)     | 7,052       | 37,841      | 2,316       | 10,193      | 2                             | 7           |
| Total Revenues   | 804,375     | 793,321     | 826,640     | 788,442     | 1,046,095   | 518                           | 688         |
| <b>Expenditures</b>  |             |             |             |             |             |                               |             |
| General Government   | 31,991      | 194,634     | 227,141     | 201,471     | 289,055     | 132                           | 190         |
| Police & Fire  | 196,052     | 196,343     | 183,621     | 175,941     | 217,574     | 116                           | 143         |
| Other Public Safety  | 128,356     | 69,787      | 102,000     | 90,192      | 160,689     | 59                            | 106         |
| Roads  |             |             |             |             |             | -                             | -           |
| Other Public Works   |             |             |             |             |             | -                             | -           |
| Health & Welfare   |             |             |             |             |             | -                             | -           |
| Community/Econ. Development  |             |             |             |             |             | -                             | -           |
| Recreation & Culture   |             |             |             | 16,230      |             | 11                            | -           |
| Capital Outlay   | 136,352     | 62,362      | 44,799      | 19,308      | 241,736     | 13                            | 159         |
| Debt Service   | 9,664       | 9,664       | 8,053       |             |             | -                             | -           |
| Other Expenditures   | 115,000     | 96,138      | 92,139      | 91,628      |             | 60                            | -           |
| Total Expenditures   | 617,415     | 628,928     | 657,753     | 594,770     | 909,054     | 391                           | 598         |
| Surplus (Shortfall)  | 186,960     | 164,393     | 168,887     | 193,672     | 137,041     | 127                           | 90          |



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

Local Unit Name: City of Zilwaukee  
 Local Unit Code: 73-2030

|   | <u>2018</u> | <u>2019</u> | <u>2020</u> | <u>2021</u> | <u>2022</u> | <u>Per capita information</u> |             |
|---|-------------|-------------|-------------|-------------|-------------|-------------------------------|-------------|
|   |             |             |             |             |             | <u>2021</u>                   | <u>2022</u> |
| <b><u>Financial Position - All governmental funds</u></b> |             |             |             |             |             |                               |             |
| Nonspendable  |             |             |             |             |             | -                             | -           |
| Restricted  | 746,065     | 844,902     | 858,472     | 868,571     | 1,075,973   | 571                           | 707         |
| Committed   |             |             |             |             |             | -                             | -           |
| Assigned  |             |             |             |             |             | -                             | -           |
| Unassigned  |             |             |             |             |             | -                             | -           |
| Total Fund Balance  | 746,065     | 844,902     | 858,472     | 868,571     | 1,075,973   | 571                           | 707         |

### **Liabilities not counted on a modified-accrual basis**

#### **Pensions**

|                              |         |         |         |         |         |   |   |
|------------------------------|---------|---------|---------|---------|---------|---|---|
| Date of actuarial valuation: |         |         |         |         |         |   |   |
| Assets                       |         |         |         |         |         |   |   |
| Actuarial Liability          |         |         |         |         |         |   |   |
| Unfunded (Overfunded)        | -       | -       | -       | -       | -       | - | - |
| Percent funded               | #DIV/0! | #DIV/0! | #DIV/0! | #DIV/0! | #DIV/0! |   |   |

#### **OPEB**

|                                 |         |         |         |         |         |   |   |
|---------------------------------|---------|---------|---------|---------|---------|---|---|
| Date of actuarial valuation:    |         |         |         |         |         |   |   |
| Assets                          |         |         |         |         |         |   |   |
| Actuarial Liability             |         |         |         |         |         |   |   |
| Unfunded                        | -       | -       | -       | -       | -       | - | - |
| Percent funded                  | #DIV/0! | #DIV/0! | #DIV/0! | #DIV/0! | #DIV/0! |   |   |
| Sum of All Pension & OPEB Plans |         |         |         |         |         |   |   |
| Assets                          | -       | -       | -       | -       | -       | - | - |
| Actuarial Liability             | -       | -       | -       | -       | -       | - | - |
| Unfunded                        | -       | -       | -       | -       | -       | - | - |
| Percent funded                  | #DIV/0! | #DIV/0! | #DIV/0! | #DIV/0! | #DIV/0! |   |   |

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

Local Unit Name: City of Zilwaukee  
Local Unit Code: 73-2030

|   | <u>2018</u> | <u>2019</u> | <u>2020</u> | <u>2021</u> | <u>2022</u> | <u>Per capita information</u> |             |
|---|-------------|-------------|-------------|-------------|-------------|-------------------------------|-------------|
|   |             |             |             |             |             | <u>2021</u>                   | <u>2022</u> |
| <b>Debt</b>                                     |             |             |             |             |             |                               |             |
| Bonds & Contracts Payable                       | 2,687,850   | 2,687,850   | 2,297,850   | 2,297,850   | 1,882,850   |                               |             |
| Capital Leases                                  |             |             |             |             |             |                               |             |
| Other Contractual Debt                          |             |             |             |             |             |                               |             |
| Structured Debt                                 | 2,687,850   | 2,687,850   | 2,297,850   | 2,297,850   | 1,882,850   | 1,511                         | 1,238       |
| Employee Compensated Absences                   |             |             |             |             |             | -                             | -           |
| Landfill Closure & Postclosure Care             |             |             |             |             |             | -                             | -           |
| Uninsured Losses                                |             |             |             |             |             | -                             | -           |
| Other Claims & Contingencies                    |             |             |             |             |             | -                             | -           |
| Total Long Term Debt (Excluding Pension & OPEB) | 2,687,850   | 2,687,850   | 2,297,850   | 2,297,850   | 1,882,850   | 1,511                         | 1,238       |

### Population Information

|       |       |       |       |       |
|-------|-------|-------|-------|-------|
| 1,658 | 1,658 | 1,658 | 1,521 | 1,521 |
|-------|-------|-------|-------|-------|

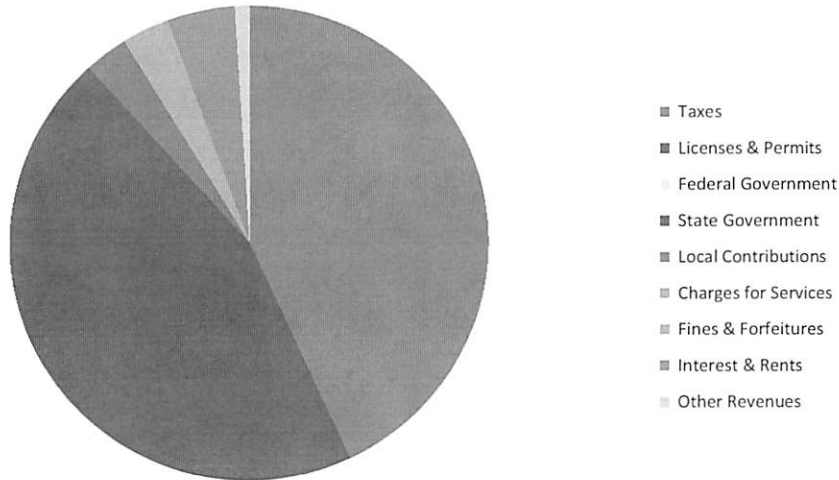
### Contact Information

Contact Name: Dawn Junemann  
Contact Phone Number: 989-755-0931

# **CITIZEN'S GUIDE TO LOCAL UNIT FINANCES - City of Zilwaukee (73-2030)**

## REVENUES

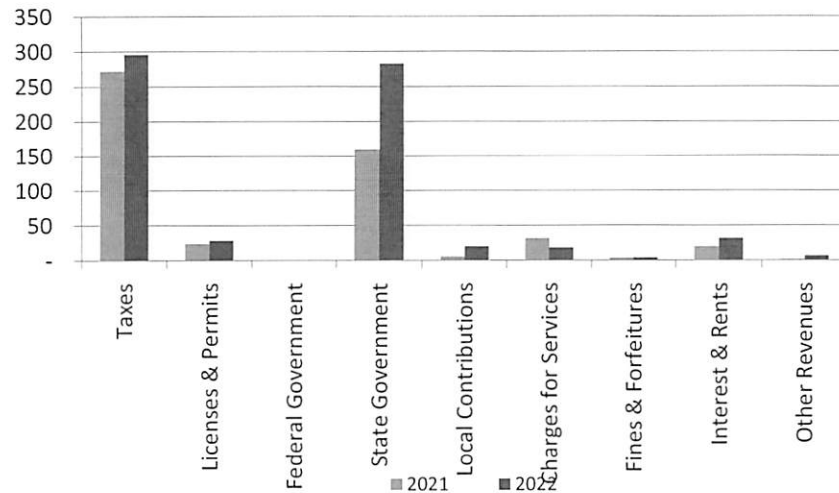
### 1. Where our money comes from (all governmental funds)



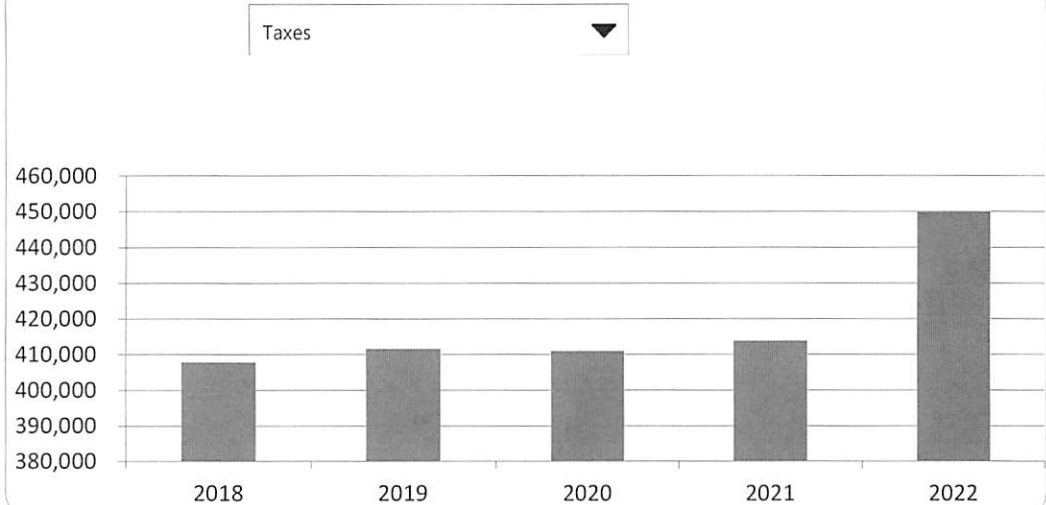
### 2. Compared to the prior year

|                      | 2021       | 2022         | % change |
|----------------------|------------|--------------|----------|
| Taxes                | \$ 413,884 | \$ 449,975   | 8.72%    |
| Licenses & Permits   | 36,475     | 43,576       | 19.47%   |
| Federal Government   | -          | -            | N/A      |
| State Government     | 242,761    | 429,851      | 77.07%   |
| Local Contributions  | 8,828      | 30,901       | 250.03%  |
| Charges for Services | 47,964     | 28,460       | -40.66%  |
| Fines & Forfeitures  | 6,055      | 5,175        | -14.53%  |
| Interest & Rents     | 30,159     | 47,964       | 59.04%   |
| Other Revenues       | 2,316      | 10,193       | 340.11%  |
| Total Revenues       | \$ 788,442 | \$ 1,046,095 | 32.68%   |

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



### 4. Historical trends of individual sources



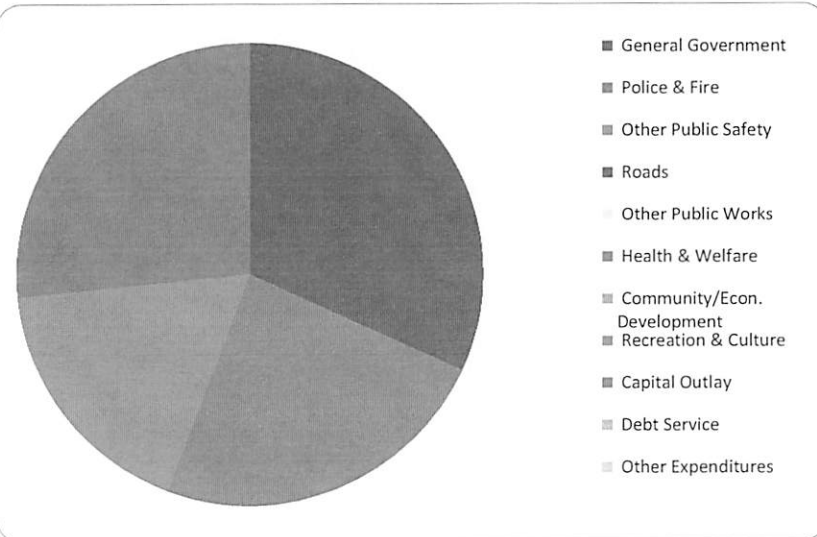
Commentary:

For more information on our unit's finances, contact Dawn Junemann at 989-755-0931.

# **CITIZEN'S GUIDE TO LOCAL UNIT FINANCES - City of Zilwaukee (73-2030)**

## EXPENDITURES

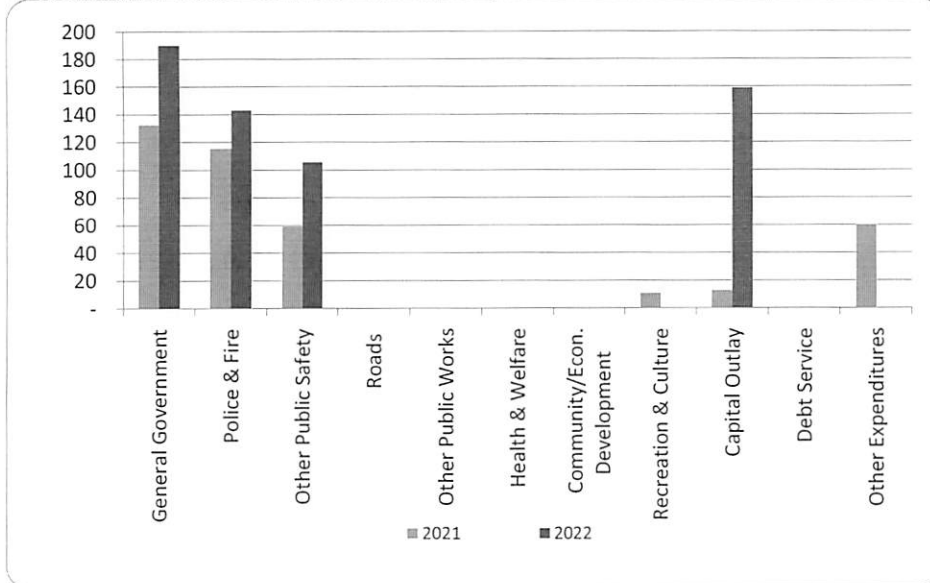
### 1. Where we spend our money (all governmental funds)



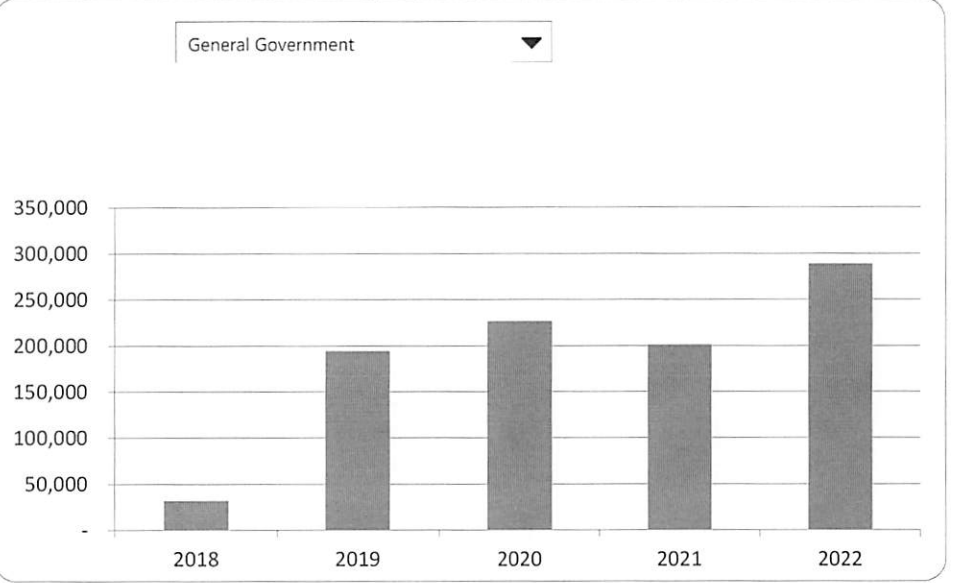
### 2. Compared to the prior year

|                             | 2021              | 2022              | % change      |
|-----------------------------|-------------------|-------------------|---------------|
| General Government          | \$ 201,471        | \$ 289,055        | 43.47%        |
| Police & Fire               | 175,941           | 217,574           | 23.66%        |
| Other Public Safety         | 90,192            | 160,689           | 78.16%        |
| Roads                       | -                 | -                 | N/A           |
| Other Public Works          | -                 | -                 | N/A           |
| Health & Welfare            | -                 | -                 | N/A           |
| Community/Econ. Development | -                 | -                 | N/A           |
| Recreation & Culture        | 16,230            | -                 | -100.00%      |
| Capital Outlay              | 19,308            | 241,736           | 1152.00%      |
| Debt Service                | -                 | -                 | N/A           |
| Other Expenditures          | 91,628            | -                 | -100.00%      |
| <b>Total Expenditures</b>   | <b>\$ 594,770</b> | <b>\$ 909,054</b> | <b>52.84%</b> |

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



### 4. Historical trends of individual departments:



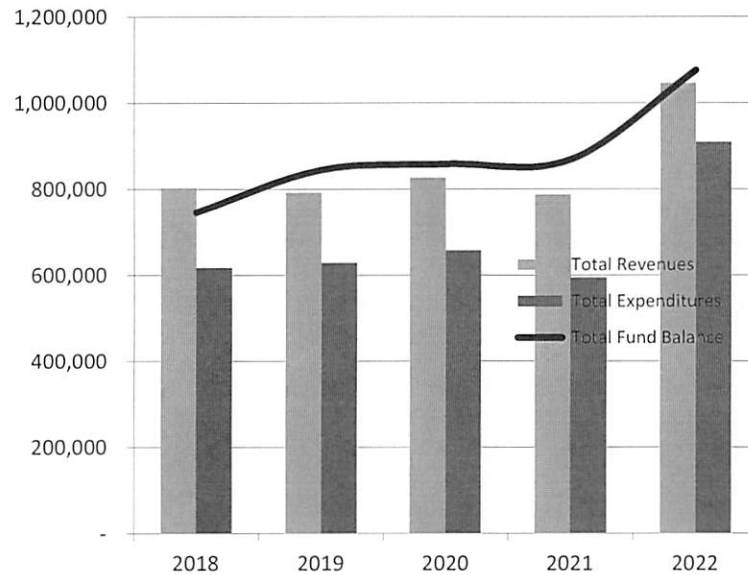
### Commentary:

For more information on our unit's finances, contact Dawn Junemann at 989-755-0931.

# CITIZEN'S GUIDE TO LOCAL UNIT FINANCES - City of Zilwaukee (73-2030)

## FINANCIAL POSITION

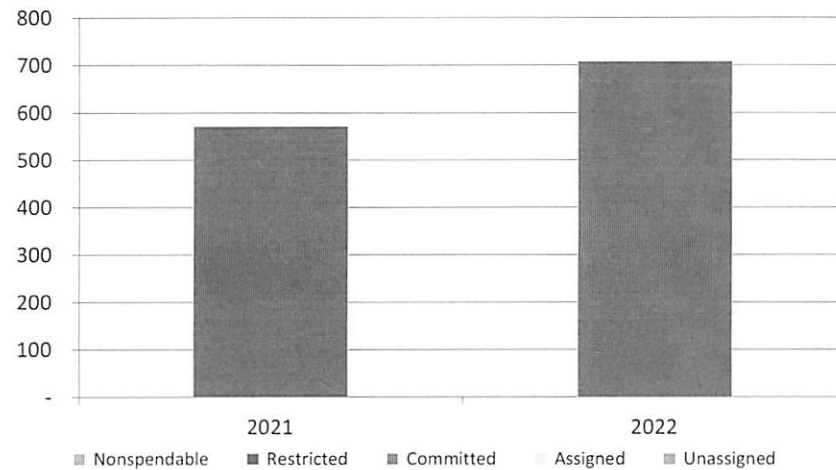
### 1. How have we managed our governmental fund resources (fund balance)?



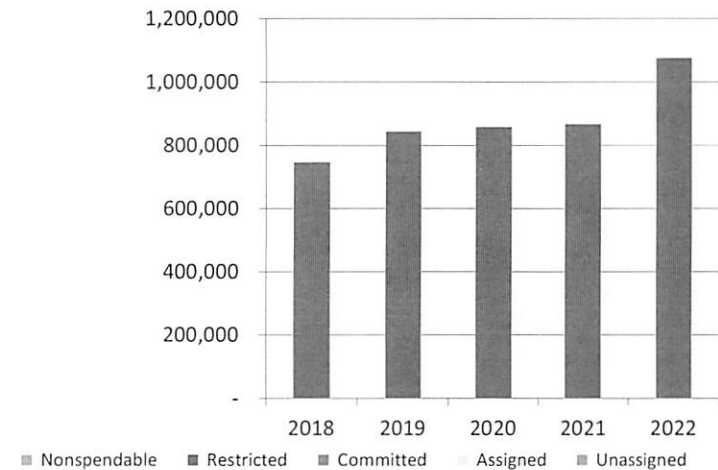
### 2. Compared to the prior year

|                             | 2021    | 2022      | % change |
|-----------------------------|---------|-----------|----------|
| Revenue                     | 788,442 | 1,046,095 | 32.68%   |
| Expenditures                | 594,770 | 909,054   | 52.84%   |
| Surplus (shortfall)         | 193,672 | 137,041   | -29.24%  |
| Fund balance, by component: |         |           |          |
| Nonspendable                | -       | -         | N/A      |
| Restricted                  | 868,571 | 1,075,973 | 23.88%   |
| Committed                   | -       | -         | N/A      |
| Assigned                    | -       | -         | N/A      |
| Unassigned                  | -       | -         | N/A      |
| total fund balance          | 868,571 | 1,075,973 | 23.88%   |

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



### 4. Historical trends of individual components



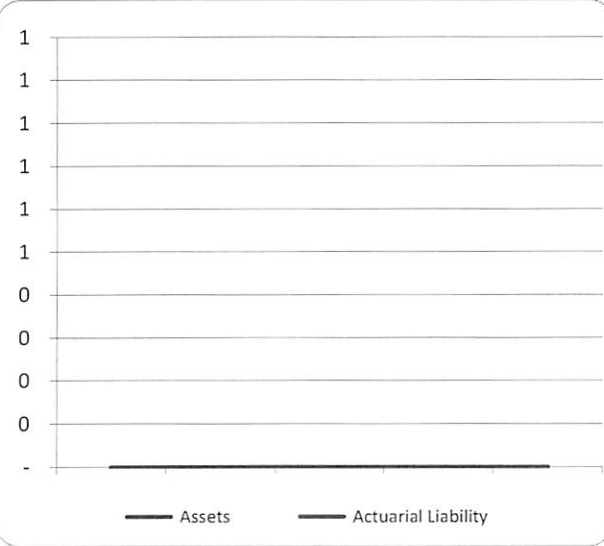
### Commentary:

For more information on our unit's finances, contact Dawn Junemann at 989-755-0931.

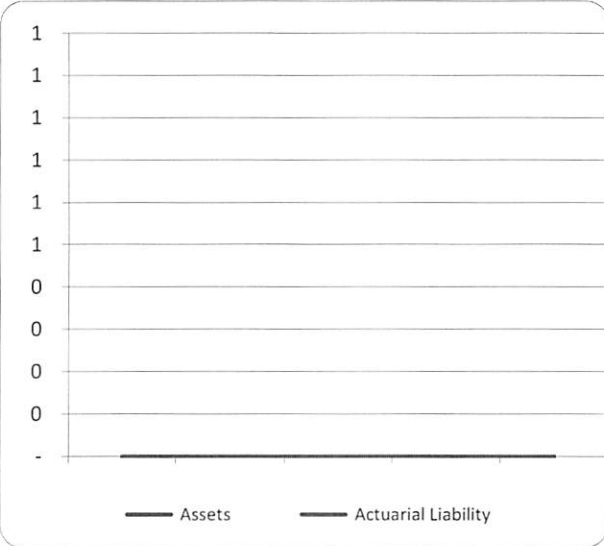
**CITIZEN'S GUIDE TO LOCAL UNIT FINANCES - City of Zilwaukee (73-2030)**

**OTHER LONG TERM OBLIGATIONS**

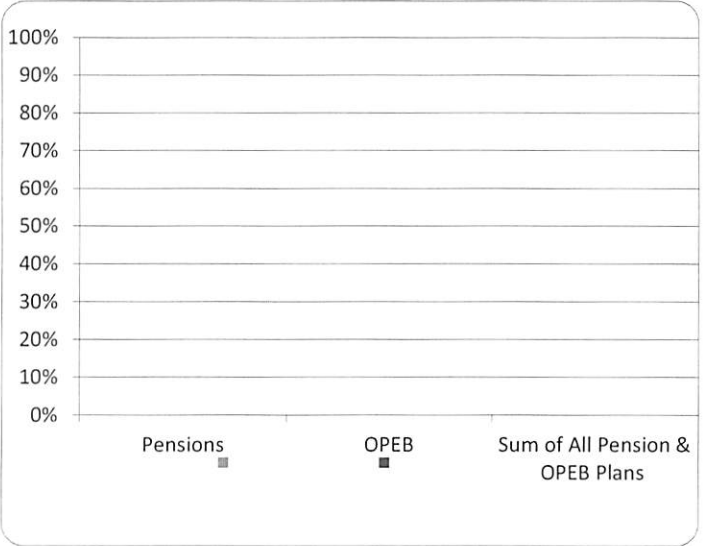
1. Pension funding status



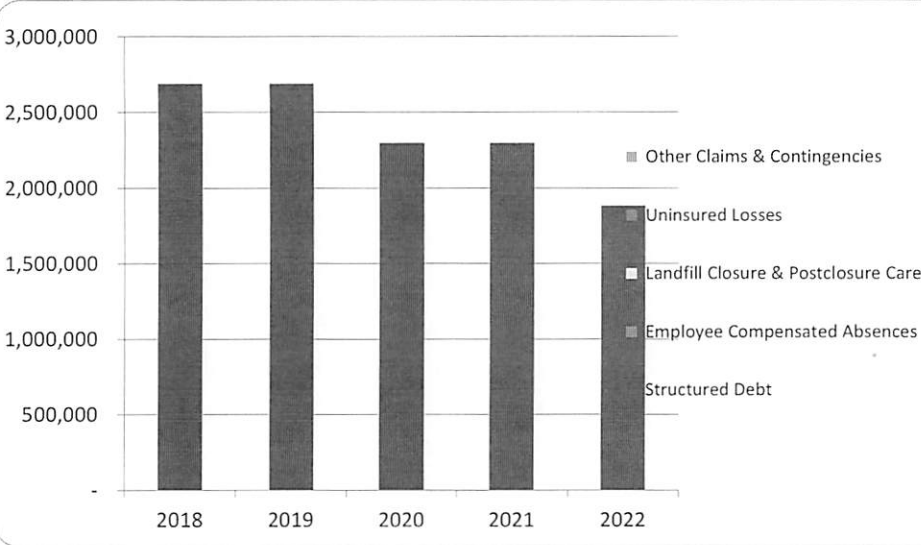
2. Retiree Health care funding status



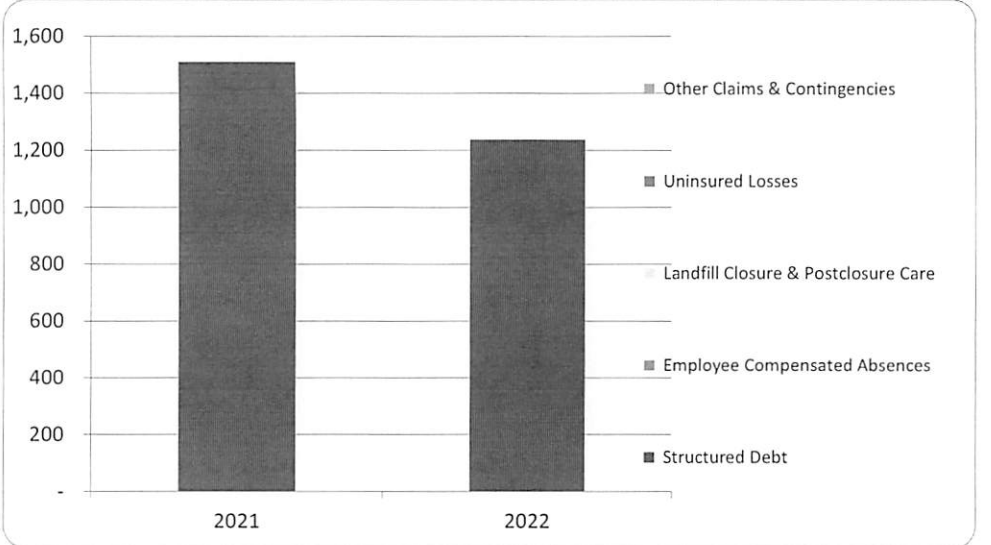
3. Percent funded - compared to the prior year



4. Long Term Debt obligations:



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



Commentary: Our employees don't have a pension funding or retiree health care funding.

For more information on our unit's finances, contact Dawn Junemann at 989-755-0931.



## DATA INPUT PAGE FOR PERFORMANCE DASHBOARD

Local Unit Name: City of Milwaukee  
 Local Unit Code: 73-2030  
 We suggest you "Hide" this tab before publishing the Excel file to your web site.

| Metric  | 2021      | 2022      | Comments  |
|---|-----------|-----------|---|
| Population  | 1,521     | 1,521     |   |
| <b>Annual General Fund expenditures per capita</b>                                  |           |           | 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   | 788,444   | 909,057   |   |
| Expenditures per capita   | 518       | 598       |   |
| <b>Fund Balance as % of annual General Fund expenditures</b>                        |           |           |   |
| Fund Balance  | 868,571   | 1,001,627 |   |
| Fund Balance as % of Annual GF Expenditures   | 110.2%    | 110.2%    |   |
| <b>Unfunded pension &amp; OPEB liability, as a % of annual General Fund revenue</b> |           |           | 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   |           |           |   |
| Actuarial accrued liability   |           |           |   |
| Overfunded (Unfunded)   | -         | -         |   |
| OPEB funding:   |           |           | OPEB is other post-employment benefits.   |
| Actuarial value of assets   |           |           |   |
| Actuarial accrued liability   |           |           |   |
| Overfunded (Unfunded)   | -         | -         |   |
| Combined overfunding (underfunding)   | -         | -         |   |
| General Fund revenue  |           |           |   |
| Unfunded OPEB liability as a % of annual GF revenue                                 | #DIV/0!   | #DIV/0!   |   |
| <b>Debt burden per capita</b>   |           |           |   |
| Total direct debt, from the FS:   |           |           |   |
| Bonds, notes & contracts payable  | 2,092,850 | 1,882,850 |   |
| Capital leases  |           |           |   |
| Total direct debt   | 2,092,850 | 1,882,850 |   |
| Debt burden per capita  | 1,376     | 1,238     |   |

## DATA INPUT PAGE FOR PERFORMANCE DASHBOARD

Local Unit Name: City of Zilwaukee  
 Local Unit Code: 73-2030  
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| Metric  | 2021    | 2022    | Comments |
|---|---------|---------|----------|
| Percentage of road funding provided by the General Fund   |         |         |          |
| Road expenditures:  |         |         |          |
| Major streets fund  | 123,184 | 104,956 |          |
| Local streets fund  | 404,982 | 79,083  |          |
| Municipal streets fund  |         |         |          |
| Total road expenditures   | 528,166 | 184,040 |          |
| 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   |         |         |          |
| Number of current active employees  | 8       | 8       |          |
| Ratio   | -       | -       |          |
| 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   |         |         |          |
| Dispatch  |         |         |          |
| Building inspections  | X       | X       |          |
| Recreation  | X       | X       |          |
| Finance dept. consolidation   |         |         |          |
| Assessing   | X       | X       |          |
| Fire  | X       | X       |          |
| Police  | X       | X       |          |
| Other:  |         |         |          |
| Totals  | 5       | 5       |          |

## DATA INPUT PAGE FOR PERFORMANCE DASHBOARD

Local Unit Name: City of Milwaukee  
 Local Unit Code: 73-2030  
 We suggest you "Hide" this tab before publishing the Excel file to your web site.

| Metric   | 2021      | 2022      | Comments   |
|--|-----------|-----------|--|
| <b>Economic Strength</b>                                       |           |           |  |
| % of community with access to high speed broadband             |           |           | % with access (not how many residents are actively utilizing the service).   |
| Number of homes  | 750       | 752       |  |
| Number of homes with access to highspeed internet              | 750       | 752       |  |
| % of homes with access to highspeed internet                   | 100.0%    | 100.0%    |  |
| <b>% of community age 25+ with Bachelor's degree or higher</b> |           |           | 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                                    | 27        | 27        |  |
| Number with Bachelor's degree or higher                        | 997       | 997       |  |
| % of community age 25+ with bachelor's degree or higher        | 368       | 368       |  |
|  | 36.9%     | 36.9%     |  |
| <b>Average age of critical infrastructure (years)</b>          |           |           | Buildings need not be reported.  |
| Water lines  |           |           |  |
| Historical cost  |           |           |  |
| Accumulated depreciation                                       | 2,046,374 | 2,092,767 |  |
| Average depreciable life (in years)                            | 40        | 40        |  |
| Average age  | #DIV/0!   | #DIV/0!   |  |
| <i>component of the weighted average</i>                       |           |           |  |
| Sewer lines  |           |           |  |
| Historical cost  |           |           |  |
| Accumulated depreciation                                       | 2,812,857 | 3,012,750 |  |
| Average depreciable life (in years)                            | 40        | 40        |  |
| Average age  | #DIV/0!   | #DIV/0!   |  |
| <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 Milwaukee  
 Local Unit Code: 73-2030  
 We suggest you "Hide" this tab before publishing the Excel file to your web site.

| Metric                                   | 2021    | 2022    | Comments   |
|--|---------|---------|--|
| Storm drains                             |         |         |  |
| Historical cost                          |         |         |  |
| Accumulated depreciation                 | 55      | 55      |  |
| 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   | #DIV/0! | #DIV/0! |  |
| Public Safety                            |         |         |  |
| Violent crimes per thousand              |         |         | Report consistent with the Michigan Incident Crime Reporting guidelines. |
| Violent crimes                           | 1       | 4       | One of the violent crimes is a murder case from 1992 that wa reopened.   |
| Violent crimes per thousand              | 1       | 3       |  |
| Property crimes per thousand             |         |         | Report consistent with the Michigan Incident Crime Reporting guidelines. |
| Property crimes                          | 9       | 11      | 6 of the property crimes were welder's stolen from a business.           |
| Property crimes per thousand             | 6       | 8       |  |
| Traffic injuries or fatalities           |         |         | The UD-10 does not distinguish between serious injury and minor injury.  |
| Traffic incidents from the UD-10         |         |         |  |



## DATA INPUT PAGE FOR PERFORMANCE DASHBOARD

Local Unit Name:

City of Milwaukee

Local Unit Code:

73-2030

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

| Metric  | 2021  | 2022  | Comments  |
|---|-------|-------|---|
| <b>Quality of Life</b>  |       |       |   |
| 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   | 18    | 18    |   |
| Total miles of local/major roads & streets  | 12    | 12    |   |
|   | 1.500 | 1.500 |   |
| <b>Percent of General Fund expenditures committed to arts, culture and recreation</b>                       |       |       | Utilize the most recent audited financial statements as the source data.      |
| Arts, recreation & culture expenditures   |       |       |   |
|   | 0.0%  | 0.0%  |   |
| <b>Acres of parks per thousand residents</b>  |       |       | Report the number of acres of total parkland, developed and undeveloped.      |
| Acres of parks  | 19    | 19    |   |
|   | 12.49 | 12.49 |   |
| <b>Percent of community with access to curbside recycling</b>   |       |       | % with access to curbside recycling (not necessarily actively participating). |
| Population where curbside recycling is offered  | 1,534 | 1,534 |   |
|   | 101%  | 101%  |   |

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.



GRETCHEN WHITMER  
GOVERNOR

STATE OF MICHIGAN  
DEPARTMENT OF TREASURY  
LANSING

RACHAEL EUBANKS  
STATE TREASURER

September 2022

**City, Village, and Township Revenue Sharing  
Fiscal Year 2023  
Detailed Guidance**

**City, Village, and Township Revenue Sharing (CVTRS) Program**

For fiscal year (FY) 2023, the Legislature continued the City, Village, and Township Revenue Sharing (CVTRS) program. Each eligible local unit must meet all of the program requirements to receive the full CVTRS payments.

Each city, village, or township that received a FY 2022 CVTRS payment is eligible to receive a payment equal to 106% of the local unit's FY 2022 CVTRS eligible payment amount.

The Michigan Department of Treasury's (Treasury) website has templates available which cities, villages, or townships may use to comply with the CVTRS program requirements. The templates are located under the "Forms and Templates" section at

[https://www.michigan.gov/treasury/0,4679,7-121-1751\\_2197\\_58826---,00.html](https://www.michigan.gov/treasury/0,4679,7-121-1751_2197_58826---,00.html). Cities, villages, or townships do not have to use these templates. The templates are available to assist cities, villages, or townships if they so choose.

**Program Requirements**

I. To qualify for CVTRS payments, a local unit must complete the following by the due date:

1. Provide to Treasury the required documents (see below).
2. Make required documents available for public viewing in the city, village, or township clerk's office or post them on a publicly accessible Internet website.

II. Required Documents

1. City, Village, and Township Revenue Sharing and County Incentive Program Certification (form 4886)
2. Citizen's Guide (minimum General Fund) (see III. Citizen's Guide Reporting Options below)
  - i. Most recent local finances
  - ii. Recognition of unfunded liabilities
3. Performance Dashboard



4. Debt Service Report (all funds)

- i. Issuance date by debt instrument
- ii. Issuance amount by debt instrument
- iii. Type of debt instrument
- iv. A listing of all revenues pledged to finance debt service by debt instrument
- v. A listing of the **annual** debt service payment amounts **until maturity**

5. Projected Budget Report (minimum General Fund)

- i. The current fiscal year projected revenues and expenditures
- ii. The immediately following fiscal year projected revenues and expenditures
- iii. An explanation of the assumptions used for the projections

III. Citizen's Guide Reporting Options

Local units will have two options related to meeting the Citizen's Guide requirement:

1. A local unit can utilize the Citizen's Guide on Treasury's online system, if the local unit's F65 report has been filed timely. Local units may wish to verify that all the data reported on the F65 report is accurate, especially the general fund revenues, expenditures, and the unfunded pension liability.
  - i. The local unit will need to indicate on the City, Village, and Township Revenue Sharing and County Incentive Program Certification (form 4886) that they have elected the Treasury Citizen's Guide option and the local unit is not submitting a copy of a Citizen's Guide.
  - ii. The local unit will need to link to Treasury's Internet website for the Citizen's Guide or print a copy of Treasury's Citizen's Guide in order to make the document available for public viewing.
  - iii. The Treasury Citizen's Guide can be found at:  
<http://micommunityfinancials.michigan.gov/>

Note: The F65 information on Treasury's online system is refreshed monthly.

- OR -

2. A local unit can create the Citizen's Guide in another format that meets the CVTRS requirements.

IV. Due Date

1. **December 1, 2022** – to receive full CVTRS payments

- OR -

2. February 1, April 1, June 1, or August 1 – to receive reduced CVTRS payments

#### V. Payment Information

1. All eligible local units will receive 1/6 of the CVTRS payment on the last business day of October.
2. If the required documents are submitted on or before December 1, 2022;
  - i. A local unit qualifies to receive 1/6 of the CVTRS payment on the last business day of December, February, April, June, and August.
3. If the required documents are submitted after December 1, 2022, but by the first day of a payment month (February, April, June, and August);
  - i. December CVTRS payment is forfeited.
  - ii. Remaining CVTRS payments will be forfeited unless the required documents are received by the first day of a payment month. If Treasury receives the documents by the first day of a payment month, 1/6 of the CVTRS payment will be received on the last business day of each payment month thereafter.

#### VI. Mailing Requirement

1. Local units must include in any mailing of general information to its citizens, the Internet website address or physical location where the required documents are available for public viewing.

#### VII. Use of Funds – **NEW REQUIREMENT**

1. A city, village, or township that has a retirement pension benefit system in underfunded status (under Section 5 of 2017 Public Act 202) must allocate, to the local unit's pension unfunded liability, an amount equal to the sum of the local unit's FY 2023 eligible CVTRS payment amount less the sum of the local unit's FY 2020 eligible CVTRS payment amounts.
2. A city, village, or township that has issued a municipal security under Section 518 of 2001 Public Act 34, is exempt from allocating FY 2023 CVTRS payment amounts to the local unit's pension unfunded liability.

#### **Additional Information**

Detailed information can be found on the Michigan Department of Treasury's CVTRS website [http://www.michigan.gov/treasury/0,4679,7-121-1751\\_2197\\_58826---,00.html](http://www.michigan.gov/treasury/0,4679,7-121-1751_2197_58826---,00.html).

Any local unit that falsifies certification documents shall forfeit any future CVTRS payments and shall repay the State all CVTRS payments it has received.

If you have any questions, please review the Frequently Asked Questions on Treasury's CVTRS website or feel free to contact the Revenue Sharing and Grants Division by phone at 517-335-7484 or by email at [TreasRevenueSharing@michigan.gov](mailto:TreasRevenueSharing@michigan.gov).



## Performance Dashboard

|                                    |
|------------------------------------|
| Local Unit Name: City of Zilwaukee |
| Local Unit Code: 73-2030           |

|   | 2021    | 2022    | Trend   | Performance |
|---|---------|---------|---------|-------------|
| <b>Fiscal Stability</b>   |         |         |         |             |
| Annual General Fund expenditures per capita   | \$518   | \$598   | ↑15.3%  | Negative    |
| Fund Balance as % of annual General Fund expenditures   | 110.2%  | 110.2%  | → 0.0%  | Neutral     |
| Unfunded pension & OPEB liability, as a % of annual General Fund revenue                                    | #DIV/0! | #DIV/0! | #DIV/0! | #DIV/0!     |
| Debt burden per capita  | \$1,376 | \$1,238 | ↓10.0%  | Positive    |
| Percentage of road funding provided by the General Fund   | 0.0%    | 0.0%    | #DIV/0! | #DIV/0!     |
| Ratio of pensioners to employees  | -       | -       | #DIV/0! | #DIV/0!     |
| 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   | 37%     | 37%     | → 0.0%  | Neutral     |
| Average age of critical infrastructure (years)  | #DIV/0! | #DIV/0! | #DIV/0! | #DIV/0!     |
| <b>Public Safety</b>  |         |         |         |             |
| Violent crimes per thousand   | 1       | 3       | ↑200.0% | Negative    |
| Property crimes per thousand  | 6       | 8       | ↑33.3%  | Negative    |
| Traffic injuries or fatalities  | -       | -       | #DIV/0! | #DIV/0!     |
| <b>Quality of Life</b>  |         |         |         |             |
| Miles of sidewalks and non-motorized paths/trails as a factor of total miles of local/major roads & streets | 1.50    | 1.50    | → 0.0%  | Neutral     |
| Percent of General Fund expenditures committed to arts, culture and recreation                              | 0.0%    | 0.0%    | #DIV/0! | #DIV/0!     |
| Acres of parks per thousand residents   | 12.5    | 12.5    | → 0.0%  | Neutral     |
| Percent of community with access to curbside recycling  | 101%    | 101%    | → 0.0%  | Neutral     |

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

Local Unit Name: City of Zilwaukee  
 Local Unit Code: 73-2030

|  | <u>2018</u> | <u>2019</u> | <u>2020</u> | <u>2021</u> | <u>2022</u> | <u>Per capita information</u> |             |
|--|-------------|-------------|-------------|-------------|-------------|-------------------------------|-------------|
|  |             |             |             |             |             | <u>2021</u>                   | <u>2022</u> |
| <b>Statement of Revenues &amp; Expenditures - All governmental funds</b> |             |             |             |             |             |                               |             |
| <b>Revenues</b>  |             |             |             |             |             |                               |             |
| Taxes  | 407,914     | 411,594     | 410,970     | 413,884     | 449,975     | 272                           | 296         |
| Licenses & Permits   | 32,332      | 37,686      | 36,042      | 36,475      | 43,576      | 24                            | 29          |
| Federal Government   |             |             |             |             |             | -                             | -           |
| State Government   | 227,849     | 224,473     | 224,346     | 242,761     | 429,851     | 160                           | 283         |
| Local Contributions  | 79,849      | 38,022      | 37,041      | 8,828       | 30,901      | 6                             | 20          |
| Charges for Services   | 21,240      | 21,581      | 24,049      | 47,964      | 28,460      | 32                            | 19          |
| Fines & Forfeitures  | 3,634       | 7,853       | 6,299       | 6,055       | 5,175       | 4                             | 3           |
| Interest & Rents   | 36,516      | 45,060      | 50,052      | 30,159      | 47,964      | 20                            | 32          |
| Other Revenues   | (4,959)     | 7,052       | 37,841      | 2,316       | 10,193      | 2                             | 7           |
| Total Revenues   | 804,375     | 793,321     | 826,640     | 788,442     | 1,046,095   | 518                           | 688         |
| <b>Expenditures</b>  |             |             |             |             |             |                               |             |
| General Government   | 31,991      | 194,634     | 227,141     | 201,471     | 289,055     | 132                           | 190         |
| Police & Fire  | 196,052     | 196,343     | 183,621     | 175,941     | 217,574     | 116                           | 143         |
| Other Public Safety  | 128,356     | 69,787      | 102,000     | 90,192      | 160,689     | 59                            | 106         |
| Roads  |             |             |             |             |             | -                             | -           |
| Other Public Works   |             |             |             |             |             | -                             | -           |
| Health & Welfare   |             |             |             |             |             | -                             | -           |
| Community/Econ. Development  |             |             |             |             |             | -                             | -           |
| Recreation & Culture   |             |             |             | 16,230      |             | 11                            | -           |
| Capital Outlay   | 136,352     | 62,362      | 44,799      | 19,308      | 241,736     | 13                            | 159         |
| Debt Service   | 9,664       | 9,664       | 8,053       |             |             | -                             | -           |
| Other Expenditures   | 115,000     | 96,138      | 92,139      | 91,628      |             | 60                            | -           |
| Total Expenditures   | 617,415     | 628,928     | 657,753     | 594,770     | 909,054     | 391                           | 598         |
| Surplus (Shortfall)  | 186,960     | 164,393     | 168,887     | 193,672     | 137,041     | 127                           | 90          |

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

Local Unit Name: City of Zilwaukee  
 Local Unit Code: 73-2030

|   | <u>2018</u> | <u>2019</u> | <u>2020</u> | <u>2021</u> | <u>2022</u> | <u>Per capita information</u> |             |
|---|-------------|-------------|-------------|-------------|-------------|-------------------------------|-------------|
|   |             |             |             |             |             | <u>2021</u>                   | <u>2022</u> |
| <b><u>Financial Position - All governmental funds</u></b> |             |             |             |             |             |                               |             |
| Nonspendable  |             |             |             |             |             | -                             | -           |
| Restricted  | 746,065     | 844,902     | 858,472     | 868,571     | 1,075,973   | 571                           | 707         |
| Committed   |             |             |             |             |             | -                             | -           |
| Assigned  |             |             |             |             |             | -                             | -           |
| Unassigned  |             |             |             |             |             | -                             | -           |
| Total Fund Balance  | 746,065     | 844,902     | 858,472     | 868,571     | 1,075,973   | 571                           | 707         |

### **Liabilities not counted on a modified-accrual basis**

#### **Pensions**

|                              |         |         |         |         |         |   |   |
|------------------------------|---------|---------|---------|---------|---------|---|---|
| Date of actuarial valuation: |         |         |         |         |         |   |   |
| Assets                       |         |         |         |         |         |   |   |
| Actuarial Liability          |         |         |         |         |         |   |   |
| Unfunded (Overfunded)        | -       | -       | -       | -       | -       | - | - |
| Percent funded               | #DIV/0! | #DIV/0! | #DIV/0! | #DIV/0! | #DIV/0! |   |   |

#### **OPEB**

|                                 |         |         |         |         |         |   |   |
|---------------------------------|---------|---------|---------|---------|---------|---|---|
| Date of actuarial valuation:    |         |         |         |         |         |   |   |
| Assets                          |         |         |         |         |         |   |   |
| Actuarial Liability             |         |         |         |         |         |   |   |
| Unfunded                        | -       | -       | -       | -       | -       | - | - |
| Percent funded                  | #DIV/0! | #DIV/0! | #DIV/0! | #DIV/0! | #DIV/0! |   |   |
| Sum of All Pension & OPEB Plans |         |         |         |         |         |   |   |
| Assets                          | -       | -       | -       | -       | -       | - | - |
| Actuarial Liability             | -       | -       | -       | -       | -       | - | - |
| Unfunded                        | -       | -       | -       | -       | -       | - | - |
| Percent funded                  | #DIV/0! | #DIV/0! | #DIV/0! | #DIV/0! | #DIV/0! |   |   |



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

Local Unit Name: City of Zilwaukee  
Local Unit Code: 73-2030

|   | <u>2018</u> | <u>2019</u> | <u>2020</u> | <u>2021</u> | <u>2022</u> | <u>Per capita information</u> |             |
|---|-------------|-------------|-------------|-------------|-------------|-------------------------------|-------------|
|   |             |             |             |             |             | <u>2021</u>                   | <u>2022</u> |
| <b>Debt</b>                                     |             |             |             |             |             |                               |             |
| Bonds & Contracts Payable                       | 2,687,850   | 2,687,850   | 2,297,850   | 2,297,850   | 1,882,850   |                               |             |
| Capital Leases                                  |             |             |             |             |             |                               |             |
| Other Contractual Debt                          |             |             |             |             |             |                               |             |
| Structured Debt                                 | 2,687,850   | 2,687,850   | 2,297,850   | 2,297,850   | 1,882,850   | 1,511                         | 1,238       |
| Employee Compensated Absences                   |             |             |             |             |             | -                             | -           |
| Landfill Closure & Postclosure Care             |             |             |             |             |             | -                             | -           |
| Uninsured Losses                                |             |             |             |             |             | -                             | -           |
| Other Claims & Contingencies                    |             |             |             |             |             | -                             | -           |
| Total Long Term Debt (Excluding Pension & OPEB) | 2,687,850   | 2,687,850   | 2,297,850   | 2,297,850   | 1,882,850   | 1,511                         | 1,238       |

### Population Information

|       |       |       |       |       |
|-------|-------|-------|-------|-------|
| 1,658 | 1,658 | 1,658 | 1,521 | 1,521 |
|-------|-------|-------|-------|-------|

### Contact Information

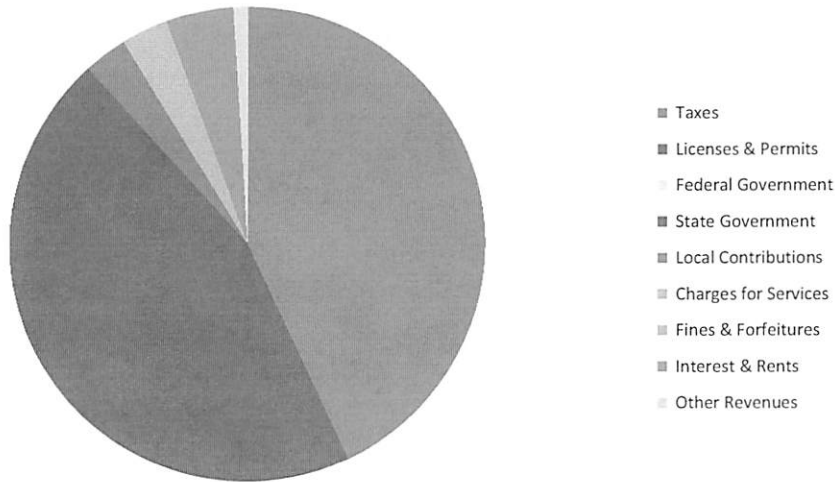
Contact Name: Dawn Junemann  
Contact Phone Number: 989-755-0931



# CITIZEN'S GUIDE TO LOCAL UNIT FINANCES - City of Zilwaukee (73-2030)

## REVENUES

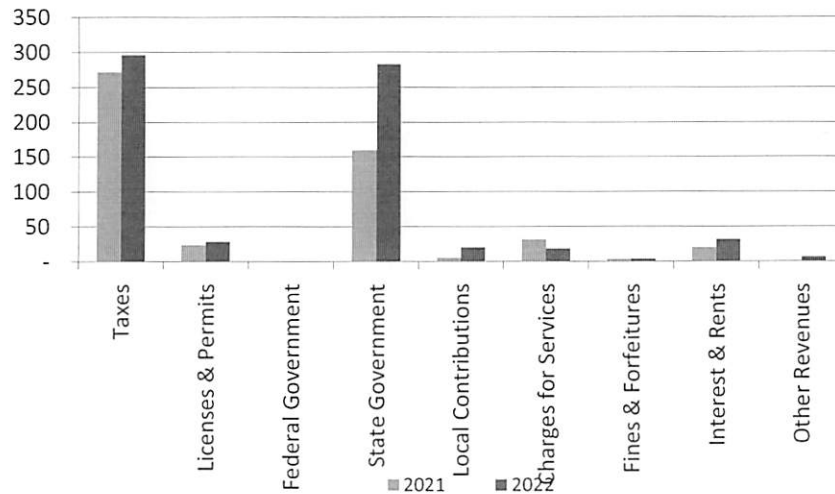
### 1. Where our money comes from (all governmental funds)



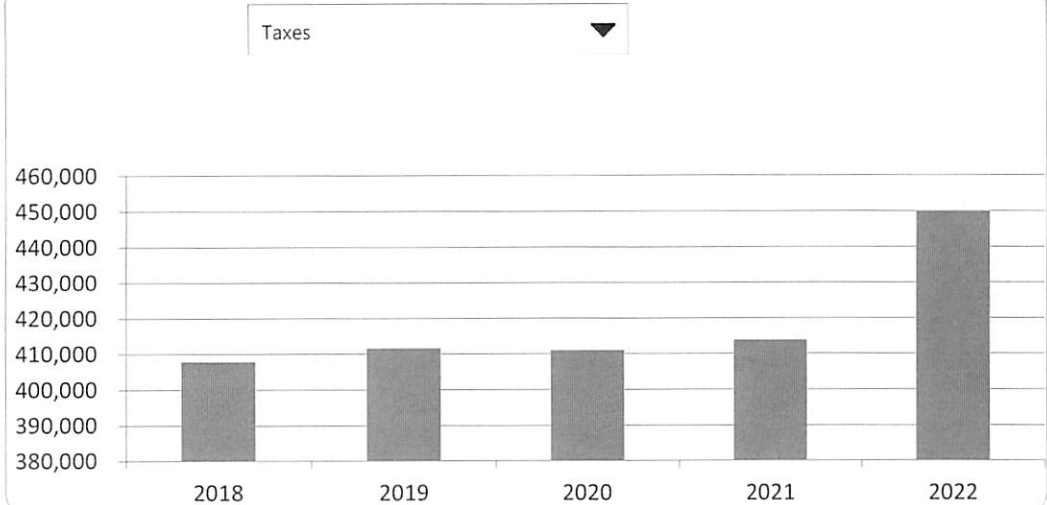
### 2. Compared to the prior year

|                       | 2021              | 2022                | % change      |
|-----------------------|-------------------|---------------------|---------------|
| Taxes                 | \$ 413,884        | \$ 449,975          | 8.72%         |
| Licenses & Permits    | 36,475            | 43,576              | 19.47%        |
| Federal Government    | -                 | -                   | N/A           |
| State Government      | 242,761           | 429,851             | 77.07%        |
| Local Contributions   | 8,828             | 30,901              | 250.03%       |
| Charges for Services  | 47,964            | 28,460              | -40.66%       |
| Fines & Forfeitures   | 6,055             | 5,175               | -14.53%       |
| Interest & Rents      | 30,159            | 47,964              | 59.04%        |
| Other Revenues        | 2,316             | 10,193              | 340.11%       |
| <b>Total Revenues</b> | <b>\$ 788,442</b> | <b>\$ 1,046,095</b> | <b>32.68%</b> |

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



### 4. Historical trends of individual sources



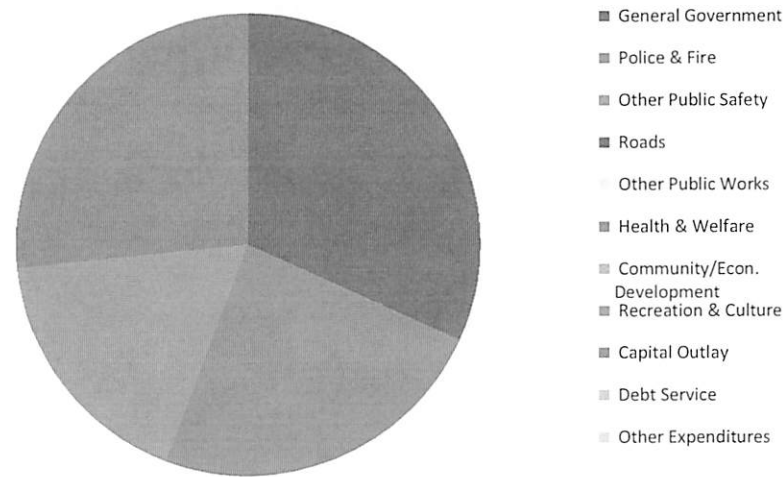
Commentary:

For more information on our unit's finances, contact Dawn Junemann at 989-755-0931.

# **CITIZEN'S GUIDE TO LOCAL UNIT FINANCES - City of Zilwaukee (73-2030)**

## EXPENDITURES

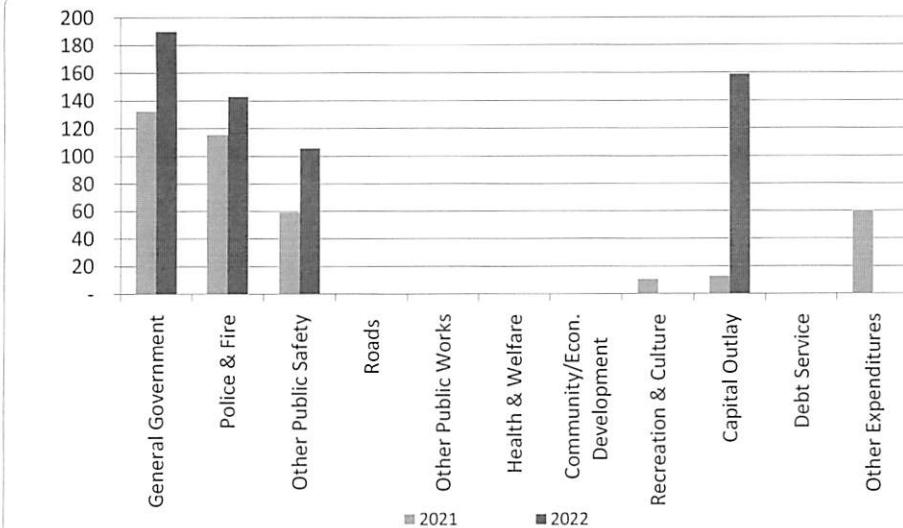
### 1. Where we spend our money (all governmental funds)



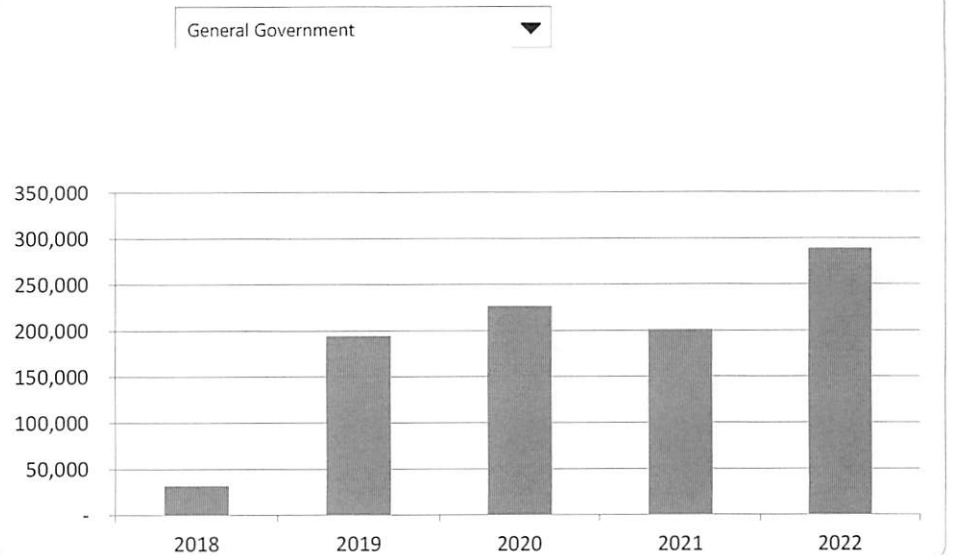
### 2. Compared to the prior year

|                             | 2021              | 2022              | % change      |
|-----------------------------|-------------------|-------------------|---------------|
| General Government          | \$ 201,471        | \$ 289,055        | 43.47%        |
| Police & Fire               | 175,941           | 217,574           | 23.66%        |
| Other Public Safety         | 90,192            | 160,689           | 78.16%        |
| Roads                       | -                 | -                 | N/A           |
| Other Public Works          | -                 | -                 | N/A           |
| Health & Welfare            | -                 | -                 | N/A           |
| Community/Econ. Development | -                 | -                 | N/A           |
| Recreation & Culture        | 16,230            | -                 | -100.00%      |
| Capital Outlay              | 19,308            | 241,736           | 1152.00%      |
| Debt Service                | -                 | -                 | N/A           |
| Other Expenditures          | 91,628            | -                 | -100.00%      |
| <b>Total Expenditures</b>   | <b>\$ 594,770</b> | <b>\$ 909,054</b> | <b>52.84%</b> |

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



### 4. Historical trends of individual departments:



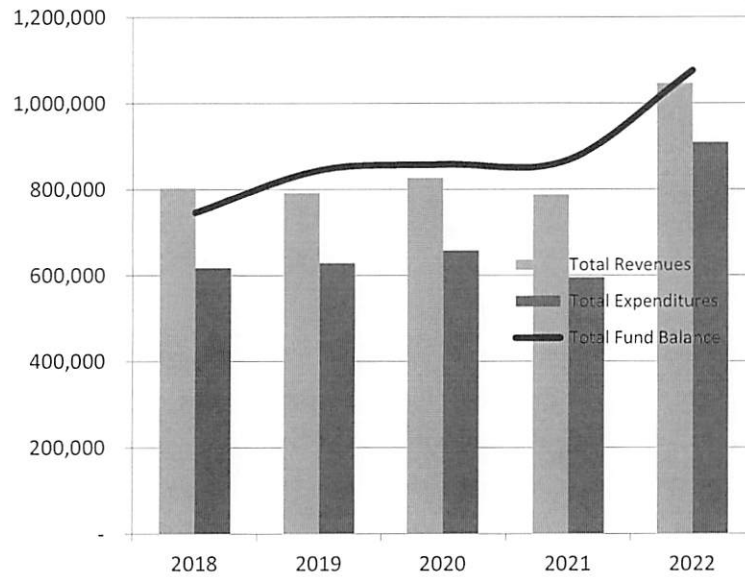
Commentary:

For more information on our unit's finances, contact Dawn Junemann at 989-755-0931.

# **CITIZEN'S GUIDE TO LOCAL UNIT FINANCES - City of Zilwaukee (73-2030)**

## **FINANCIAL POSITION**

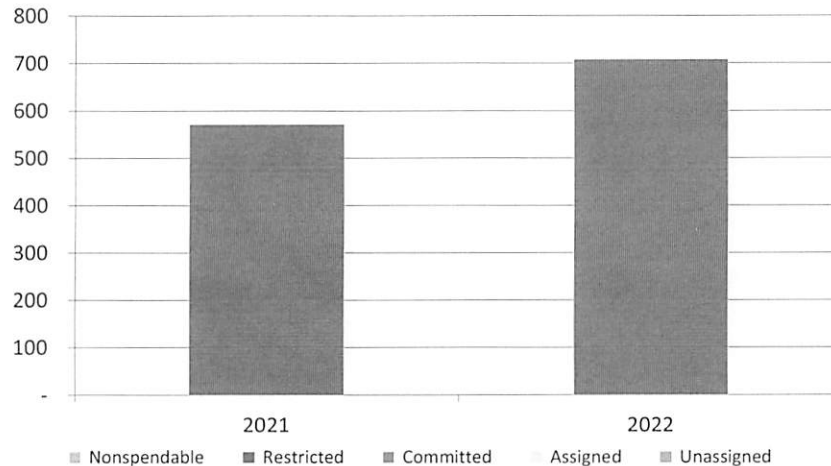
1. How have we managed our governmental fund resources (fund balance)?



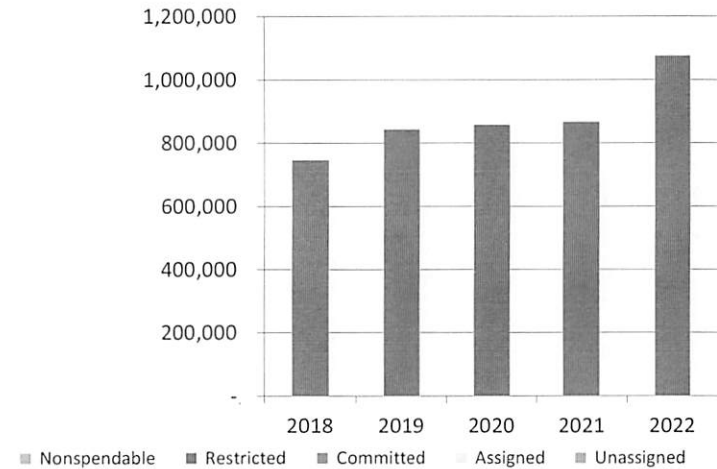
2. Compared to the prior year

|                             | 2021    | 2022      | % change |
|-----------------------------|---------|-----------|----------|
| Revenue                     | 788,442 | 1,046,095 | 32.68%   |
| Expenditures                | 594,770 | 909,054   | 52.84%   |
| Surplus (shortfall)         | 193,672 | 137,041   | -29.24%  |
| Fund balance, by component: |         |           |          |
| Nondisposable               | -       | -         | N/A      |
| Restricted                  | 868,571 | 1,075,973 | 23.88%   |
| Committed                   | -       | -         | N/A      |
| Assigned                    | -       | -         | N/A      |
| Unassigned                  | -       | -         | N/A      |
| total fund balance          | 868,571 | 1,075,973 | 23.88%   |

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



4. Historical trends of individual components



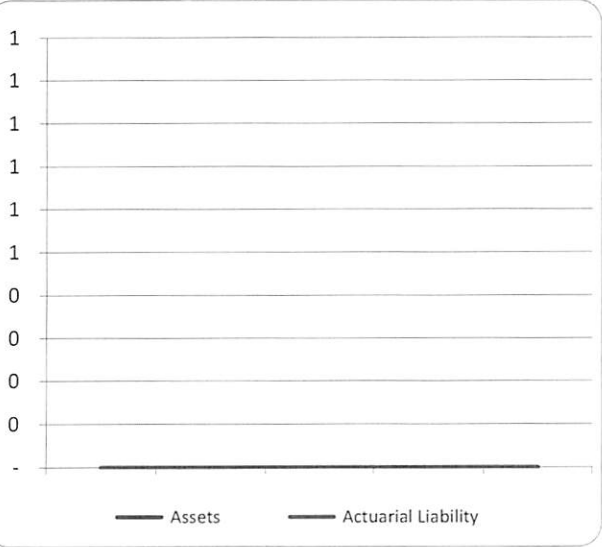
Commentary:

For more information on our unit's finances, contact Dawn Junemann at 989-755-0931.

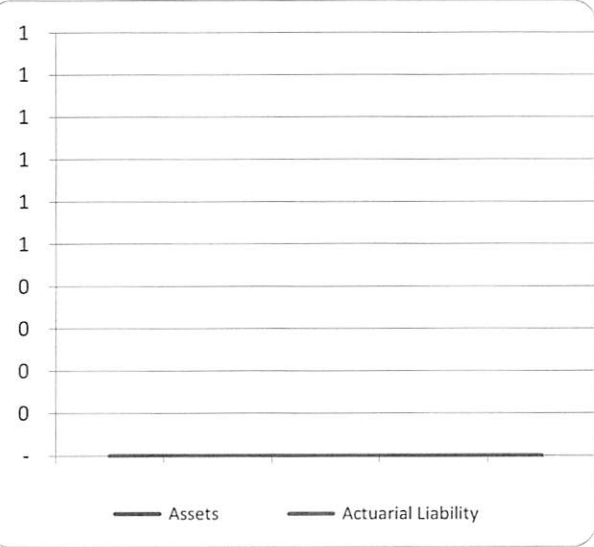
CITIZEN'S GUIDE TO LOCAL UNIT FINANCES - City of Zilwaukee (73-2030)

OTHER LONG TERM OBLIGATIONS

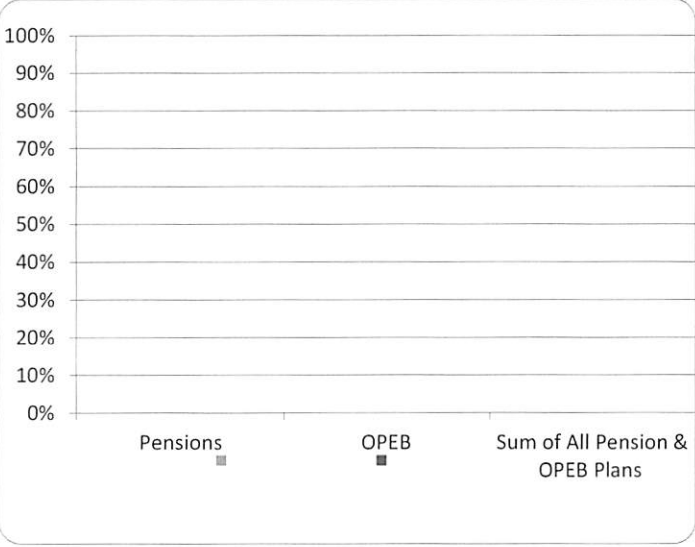
1. Pension funding status



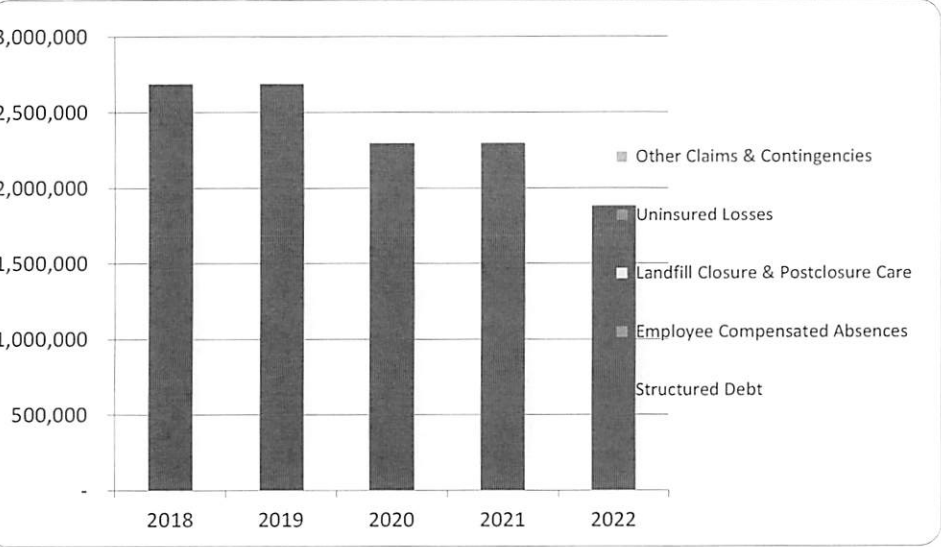
2. Retiree Health care funding status



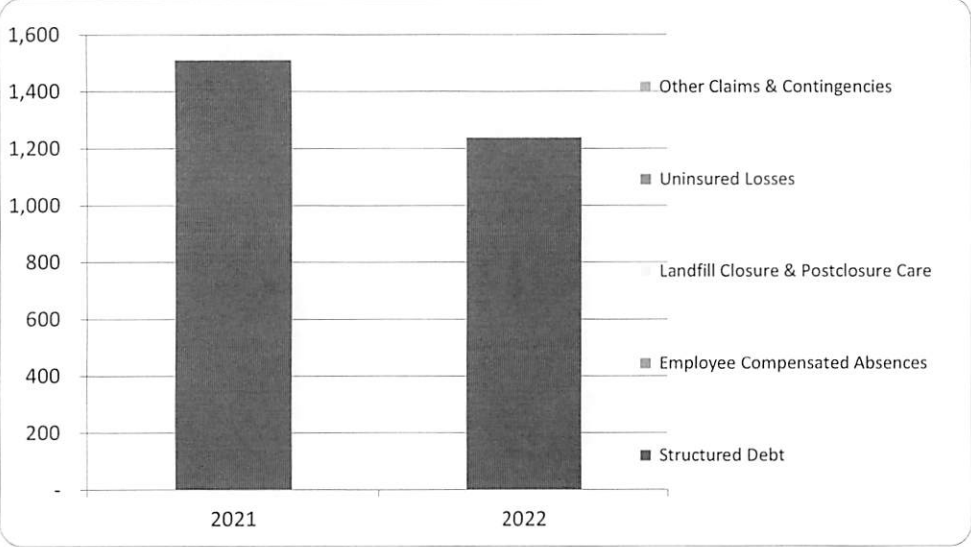
3. Percent funded - compared to the prior year



4. Long Term Debt obligations:



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



Commentary: Our employees don't have a pension funding or retiree health care funding.