

Michigan Department of Treasury  
Revenue Sharing and Grants Division  
PO Box 30722  
Lansing MI 48909

**RE: Compliance Form 4886 for Brown City, MI Transparency & Accountability**

The Brown City is pleased to submit form 4886 with the required documents per Public Act 107, in compliance with the State of Michigan's Transparency and Accountability Initiative.

The Brown City has chosen to use a web-service for this requirement, and has partnered with Munetrix to showcase our data.

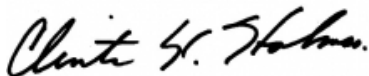
**Included with this letter are the required documents for Brown City's:**

- Citizen's Guide to Finances including our Pension and OPEB status
- Performance Dashboard
- Debt Service Report
- Projected Budget Report

We have made the data available to the public via a link on our website; as well we will make available limited quantities of paper copies in our municipality lobby and notify residents in our periodic mailings. You will find the confirmation of our website link and various supporting transparency documentation included with this letter.

We look forward to receiving these important funds from the State of Michigan and trust you will contact us if there are any questions or concerns.

Sincerely,



Clinton K. Holmes  
City Manager

Michigan Department of Treasury  
(Recreated) 4886 (Rev. 08-17)

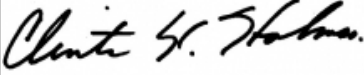
**City, Village, and Township Revenue Sharing and County Incentive Program Certification**

Issued under authority of 2017 Public Act 107. 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 2017 Public Act 107. 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, 2017**, (or the first day of a payment month) in order to qualify for that month's payment. Postmark dates will not be considered. For questions, call 517-373-2697.

PART 1: LOCAL UNIT INFORMATION			
Local Unit Name Brown City		Local Unit County Name Sanilac County	
Local Unit Code 762010		Contact E-Mail Address browncty@greatlakes.net	
Contact Name Clinton K. Holmes	Contact Title City Manager	Contact Telephone Number 8103462325	Extension
Website Address, if reports are available online <a href="http://munetrix.com/sections/data/municipal.php?MuniID=97&amp;Type=City">http://munetrix.com/sections/data/municipal.php?MuniID=97&amp;Type=City</a>		Current Fiscal Year End Date 2018-03-31	
PART 2: CITIZEN'S GUIDE			
Check any of the following that apply:			
<input 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 pensions or other post employment benefits (OPEB).			
PART 3: CERTIFICATION			
<i>In accordance with 2017 Public Act 107, the undersigned hereby certifies to Treasury that the above mentioned local unit 1) has produced a Citizen's Guide, a Performance Dashboard, a Debt Service Report, and a Projected Budget Report and 2) will include in any mailing of general information to our citizens, the Internet website address or the physical location where all the documents are available for public viewing in the clerk's office. The Citizen's Guide, Performance Dashboard, Debt Service Report, and Projected Budget Report are attached to this signed certification, unless otherwise noted in Part 2.</i>			
Chief Administrative Officer Signature (as defined in MCL 141.422b) 		Printed Name of Chief Administrative Officer (as defined in MCL 141.422b) Clinton K. Holmes	
Title City Manager		Date November 27, 2017	

Completed and signed form (including required attachments) should be e-mailed to: **TreasRevenueSharing@michigan.gov**  
If you are unable to submit via e-mail, fax to 517-335-3298 or mail the completed form and required attachments to:

Michigan Department of Treasury  
Revenue Sharing and Grants Division  
PO Box 30722  
Lansing MI 48909

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

# General Info

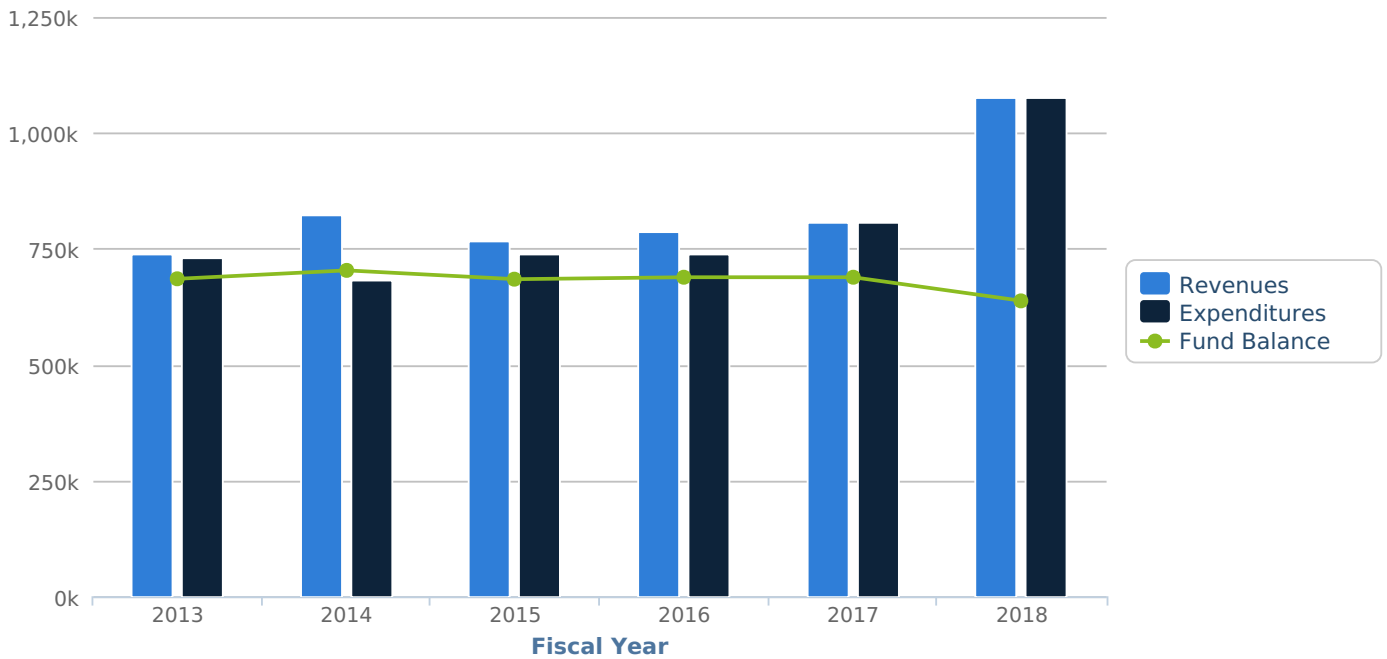
Name	Type	Fiscal Year End	Population (2010)	Phone	Website
Brown City	City	March	1,324	(810) 346-2325	www.ci.brown-city.mi.us

# Multi-Year General Fund Only

Year	Data Status	Fiscal Score	Population	General Fund Revenues	General Fund Expenditures	*Available Fund Balance	Taxable Value
2018	Forecast	2	1,274	\$1,076,390	\$1,076,390	\$637,394	\$19,252,908
2017	Budget	1	1,274	\$809,790	\$809,790	\$688,399	\$19,306,163
2016	Historic	1	1,257	\$789,543	\$739,514	\$688,399	\$18,873,550
2015	Historic	2	1,259	\$767,031	\$738,893	\$684,199	\$18,668,259
2014	Historic	1	1,265	\$823,775	\$683,319	\$703,201	\$18,824,659
2013	Historic	2	1,273	\$738,808	\$732,081	\$685,037	\$19,066,449

\*Available Fund Balance includes Committed, Assigned, and Unassigned Funds. It excludes Nonspendable and Restricted Funds.

### How We Have Managed Our Resources



# Fiscal Year Assumptions Notes

## 2019 Notes:

General Fund revenues and expenses are expected to remain flat.

Decrease in Street Funds since no major street renewal projects are currently planned.

Increase in Water and Arsenic Abatement Funds due to anticipated maintenance to the water tower and replacement of absorption media.

All other funds are expected to be essentially flat.

## 2018 Notes:

- In 2017 and 2018, a Taxable Value increase of 1% was assumed - consistent with the limitations of Prop A and Headlee.
- No additional external debt is anticipated.
- Expenses will remain steady.
- Street Project will include Thelman Avenue, Belview Drive, Autumn Gold.

## 2017 Notes:

The 2017/2018 Budget shows a dramatic increase in the General Fund, Major Street and Local Street Funds. All other funds show a slight increase, decrease or remain unchanged. Recommended INCREASE of \$467,600.<sup>00</sup> or about 26.95% over last year's budget.

**Increase in the General Fund, Major Street and Local Street Funds:** Due almost exclusively to transfer of street funds from reserve to Local Street Fund for the Lincoln Street Project.

**Decrease in the Sewer and Storm Sewer Funds:** Not expecting significant improvements or repairs this fiscal year.

**Increase in Water and Arsenic Funds:** Primarily from a small expected increase in revenues.

**Decrease in Equipment Fund:** No plans to make any significant equipment purchases.

**Decrease in Park and Recreation Fund:** Not anticipating any grants.

**No change in Cemetery Operating, Perpetual Care Funds, DDA or Festival Commission.**

# Financial Statement

Including General Fund only

## Balance Sheet

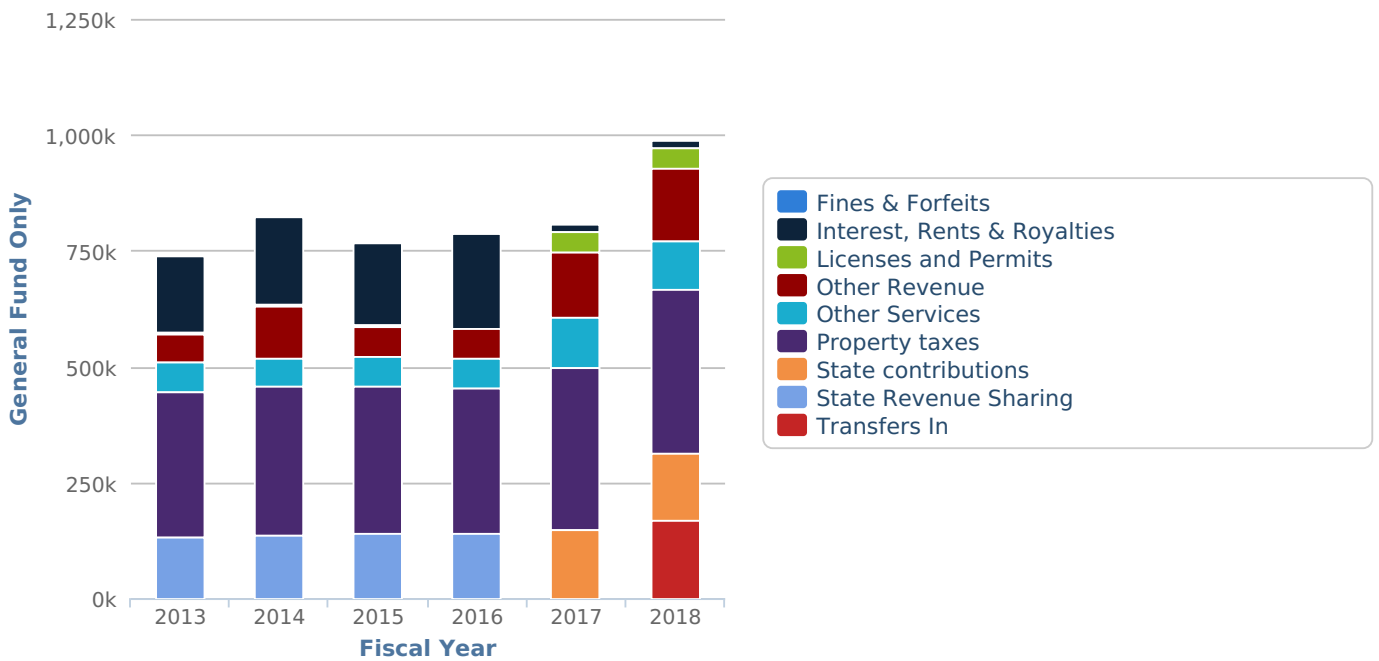
Category Name	2018	2017	2016	2015	2014	2013
Fund Equity	\$688,399	\$688,399	\$760,377	\$718,346	\$806,311	\$750,381
Total Assets	N/A	N/A	\$764,787	\$723,681	\$823,702	\$756,987
Total Liabilities	\$0	\$0	\$4,410	\$5,334	\$17,392	\$6,605

\*Fund Equity includes all five fund types: Committed, Assigned, Unassigned, Nonspendable and Restricted Funds.

## Revenues

Category Name	2018	2017	2016	2015	2014	2013
Fines & Forfeits	\$150	\$310				
Interest, Rents & Royalties	\$18,800	\$18,800	\$206,898	\$177,639	\$189,879	\$165,422
Licenses and Permits	\$44,750	\$44,750	\$1,373	\$1,378	\$1,358	\$1,365
Other Revenue	\$153,540	\$139,190	\$63,832	\$66,813	\$112,872	\$62,690
Other Services	\$106,540	\$107,950	\$63,057	\$62,072	\$62,599	\$61,615
Property taxes	\$352,780	\$351,300	\$315,553	\$318,848	\$321,604	\$316,209
State contributions	\$144,020	\$147,490				
State Revenue Sharing			\$138,830	\$140,281	\$135,463	\$131,507
Transfers In	\$170,000	\$0				
<b>Total</b>	<b>\$990,580</b>	<b>\$809,790</b>	<b>\$789,543</b>	<b>\$767,031</b>	<b>\$823,775</b>	<b>\$738,808</b>

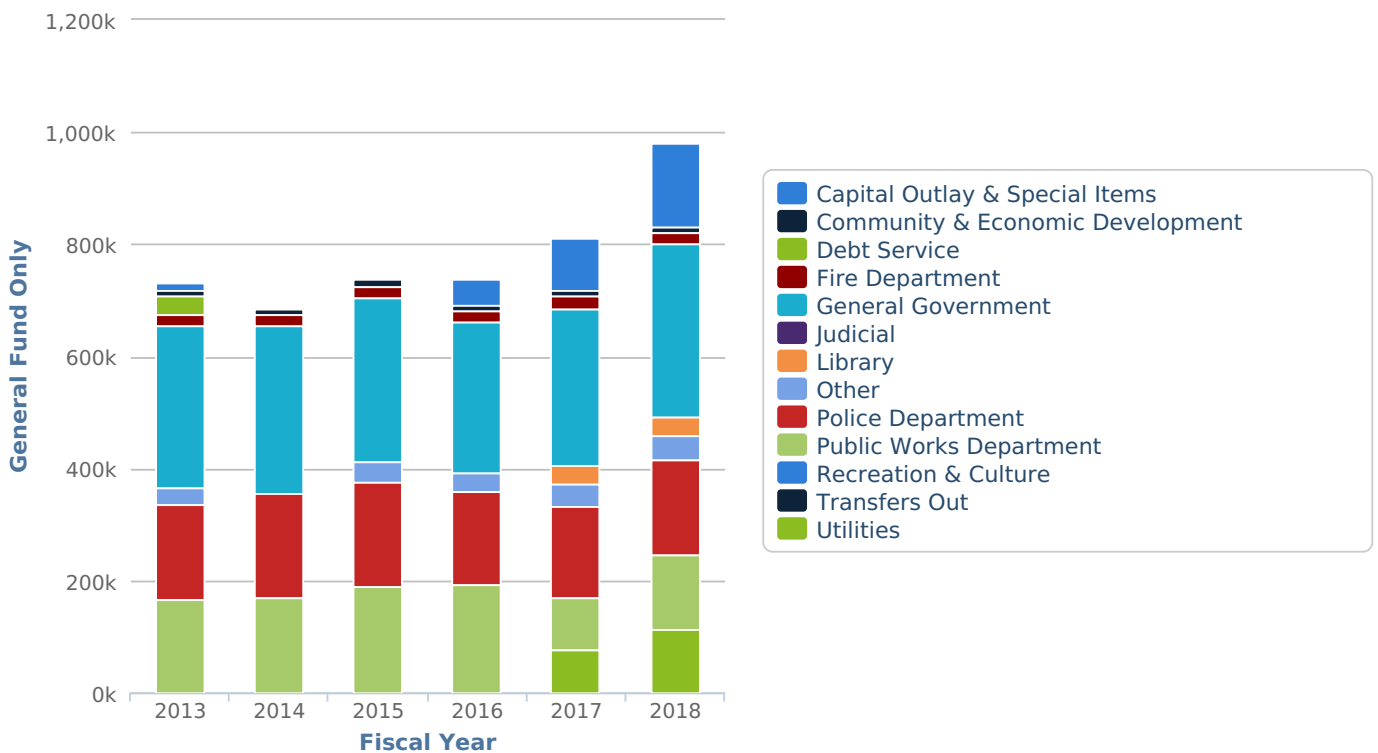
### Where The Money Comes From



## Expenses

Category Name	2018	2017	2016	2015	2014	2013
Capital Outlay & Special Items	\$150,870	\$92,550	\$49,449			\$13,280
Community & Economic Development	\$10,690	\$10,690	\$9,074	\$13,886	\$9,189	\$11,047
Debt Service		\$0				\$32,637
Fire Department	\$18,500	\$20,350	\$18,311	\$19,481	\$19,445	\$19,946
General Government	\$310,780	\$279,910	\$270,350	\$294,949	\$298,647	\$288,146
Judicial		\$0				
Library	\$33,000	\$33,000				
Other	\$41,700	\$41,700	\$33,780	\$33,319		\$30,941
Police Department	\$171,290	\$162,060	\$165,116	\$186,786	\$188,047	\$168,981
Public Works Department	\$132,650	\$92,830	\$193,434	\$190,472	\$167,991	\$167,103
Recreation & Culture		\$0				
Transfers Out	\$0	\$0				
Utilities	\$112,700	\$76,700				
<b>Total</b>	<b>\$982,180</b>	<b>\$809,790</b>	<b>\$739,514</b>	<b>\$738,893</b>	<b>\$683,319</b>	<b>\$732,081</b>

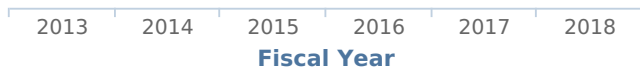
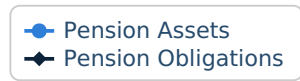
### How The Money Is Spent



## Supplementary Information (Pension / OPEB)

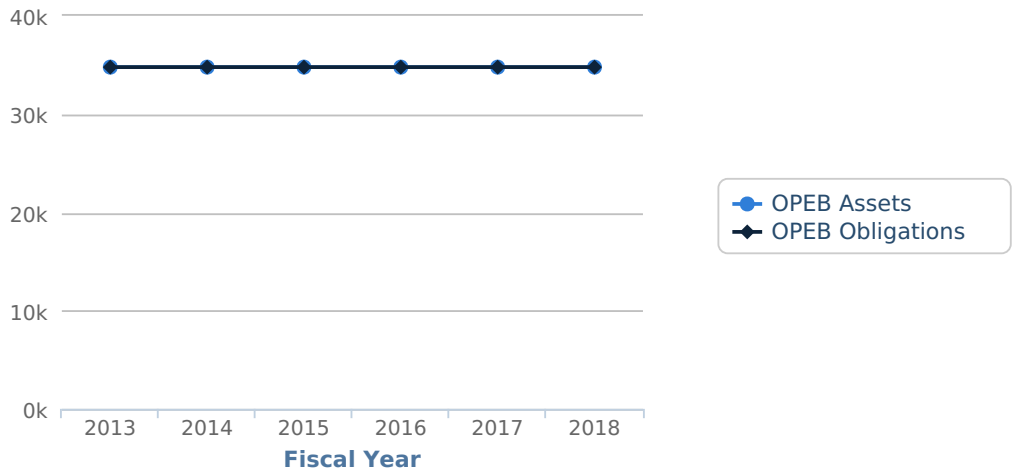
Category Name	2018	2017	2016	2015	2014	2013
Pensions Actuarial Liability	N/A	N/A	N/A	N/A	N/A	N/A
Pension Fund Assets	N/A	N/A	N/A	N/A	N/A	N/A
OPEB Actuarial Liability	\$34,780	\$34,780	\$34,780	\$34,780	\$34,780	\$34,780
OPEB Fund Assets	\$34,780	\$34,780	\$34,780	\$34,780	\$34,780	\$34,780

### Pension Fund Status





### Other Post-Employment Benefit Fund Status



## Fund Equity Detail

Category Name	2018	2017	2016	2015	2014	2013
Assigned	\$0	\$0	\$20,257	\$24,561	\$29,896	\$35,105
Committed	\$0	\$0	\$113,244	\$80,579	\$119,781	\$124,745
Nonspendable	\$0	\$0				
Restricted	\$0	\$0	\$71,978	\$34,147	\$103,110	\$65,344
Unassigned	\$688,399	\$688,399	\$554,898	\$579,059	\$553,524	\$525,187

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Fiscal Stability	2015	2016	Progress
Fiscal Distress Indicator Score	2	1	↑
Annual General Fund expenditures per capita	\$587	\$588	↑
Fund balance as % of General Fund Revenues <a href="#">i</a>	89.2%	87.2%	↓
Other Post Employment Benefits % Funded	100.0%	100.0%	↔
Pension % Funded <a href="#">i</a>	-	-	↔
Debt burden per capita <a href="#">i</a>	\$0.0	\$71.5	↓
Expenditures per Staff FTEs <a href="#">i</a>	-	-	↔

Economy & Financial Health	2015	2016	Progress
Population <a href="#">i</a>	1,259	1,257	↔
Median Household Income	-	-	↔
Taxable Value (100k) <a href="#">i</a>	\$18,668	\$18,874	↑

Economic Development	2015	2016	Progress
Residential Building Permits	26	33	↑

Public Safety	2015	2016	Progress
Crimes against persons per thousand residents <a href="#">i</a>	9.5	18.3	↓
Crimes against property per thousand residents <a href="#">i</a>	50.0	43.8	↑
Crimes against society per thousand residents <a href="#">i</a>	4.8	17.5	↓
Other crimes per thousand residents <a href="#">i</a>	11.9	16.7	↓
Taxable Value (per \$100K) per Sworn Police Officer	-	-	↔
Taxable Value per Fire Fighters Available (per \$100K)	\$1,697,114	\$1,715,777	↑

Education and Talent	2015	2016	Progress
Percent of Population Age 25-34 With a Bachelor's Degree	-	-	↔
Percent of Population age 3-5 Enrolled in Preschool	-	-	↔

School District Enrollment	2015	2016	Progress
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Culture & Lifestyle	2015	2016	Progress
Acres of park per thousand residents	53.2	53.3	

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[Print](#)

**Brown City**  
**Local Code: 76-2010**  
**Debt Service Summary Report**

**Bonds & contracts payable**

**Fiscal Years**

<b>Name</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>
2007 General Obligation:	51,500	55,210	53,705	52,200
Infrastructure Bond:	22,342	22,342	22,342	22,342
<b>Subtotal for Bonds &amp; contracts payable</b>	<b>\$73,842</b>	<b>\$77,552</b>	<b>\$76,047</b>	<b>\$74,542</b>
<b>Total Principal &amp; Interest</b>	<b>\$73,842</b>	<b>\$77,552</b>	<b>\$76,047</b>	<b>\$74,542</b>

## Brown City Complete Debt Report for 2007 General Obligation:

### Issuance Information

**Debt Type:** Bonds & contracts payable  
**Activity Type:** Government  
**Repayment Source:** Not Identified  
**Issuance Date:** 2007-06-05  
**Issuance Amount:** \$700,000  
**Interest Rate:** 4.30  
**Maturing Through:** 2027  
**Principal Maturity Range:** \$20,000 - \$55,000

### Payment Schedule

<u>Date Due</u>	<u>Interest Rate</u>	<u>Principal</u>	<u>Interest</u>	<u>Payment</u>	<u>Balance</u>
2016-05-01			10,750.00	10,750.00	\$500,000.00
2016-11-01	4.3%	30,000.00	10,750.00	40,750.00	\$470,000.00
2017-05-01			10,105.00	10,105.00	\$470,000.00
2017-11-01	4.3%	35,000.00	10,105.00	45,105.00	\$435,000.00
2018-05-01			9,352.50	9,352.50	\$435,000.00
2018-11-01	4.3%	35,000.00	9,352.50	44,352.50	\$400,000.00
2019-05-01			8,600.00	8,600.00	\$400,000.00
2019-11-01	4.3%	35,000.00	8,600.00	43,600.00	\$365,000.00
2020-05-01			7,847.50	7,847.50	\$365,000.00
2020-11-01	4.3%	40,000.00	7,847.50	47,847.50	\$325,000.00
2021-05-01			6,987.50	6,987.50	\$325,000.00
2021-11-01	4.3%	40,000.00	6,987.50	46,987.50	\$285,000.00
2022-05-01			6,127.50	6,127.50	\$285,000.00
2022-11-01	4.3%	40,000.00	6,127.50	46,127.50	\$245,000.00
2023-05-01			5,267.50	5,267.50	\$245,000.00
2023-11-01	4.3%	45,000.00	5,267.50	50,267.50	\$200,000.00
2024-05-01			4,300.00	4,300.00	\$200,000.00
2024-11-01	4.3%	45,000.00	4,300.00	49,300.00	\$155,000.00
2025-05-01			3,332.50	3,332.50	\$155,000.00
2025-11-01	4.3%	50,000.00	3,332.50	53,332.50	\$105,000.00
2026-05-01			2,257.50	2,257.50	\$105,000.00
2026-11-01	4.3%	50,000.00	2,257.50	52,257.50	\$55,000.00
2027-05-01			1,182.50	1,182.50	\$55,000.00

2027-11-01	4.3%	<u>55,000.00</u>	<u>1,182.50</u>	<u>56,182.50</u>
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Totals		\$500,000.00	\$152,220.00	\$652,220.00
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## Brown City Complete Debt Report for Infrastructure Bond:

### Issuance Information

**Debt Type:** Bonds & contracts payable  
**Activity Type:** Government  
**Repayment Source:** Not Identified  
**Issuance Date:** 2016-01-13  
**Issuance Amount:** \$200,000  
**Interest Rate:** 4.20  
**Maturing Through:** 2025  
**Principal Maturity Range:** \$18,075 - \$21,822

### Payment Schedule

<u>Date Due</u>	<u>Interest Rate</u>	<u>Principal</u>	<u>Interest</u>	<u>Payment</u>	<u>Balance</u>
2016-04-30	2.35%	20,932.27	1,409.98	22,342.25	\$179,067.73
2017-04-30	2.35%	18,075.77	4,266.48	22,342.25	\$160,991.96
2018-04-30	2.35%	18,506.43	3,835.82	22,342.25	\$142,485.53
2019-04-30	2.35%	18,947.38	3,394.87	22,342.25	\$123,538.15
2020-04-30	2.35%	19,390.75	2,951.50	22,342.25	\$104,147.40
2021-04-30	2.35%	19,860.82	2,481.43	22,342.25	\$84,286.58
2022-04-30	2.35%	20,334.03	2,008.22	22,342.25	\$63,952.55
2023-04-30	2.35%	20,818.51	1,523.74	22,342.25	\$43,134.04
2024-04-30	2.35%	21,311.72	1,030.53	22,342.25	\$21,822.32
2025-04-30	2.35%	21,822.32	519.94	22,342.26	
Totals		\$200,000.00	\$23,422.51	\$223,422.51	



