

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

Issued under authority of 2019 Public Act 56. 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 2019 Public Act 56. 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, 2019**, (or the first day of a payment month) in order to qualify for that month's payment. Postmark dates will not be considered. For questions, call 517-335-7484.

### PART 1: LOCAL UNIT INFORMATION

Local Unit Name <b>Village of DeTour</b>	Local Unit County Name <b>Chippewa</b>
Local Unit Code <b>17-3-010</b>	Contact E-Mail Address <b>Clerk@detourvillage.org</b>
Contact Name <b>Marilyn McGuire</b>	Contact Telephone Number <b>(906) 297-5471</b>
Website Address, if reports are available online <b>http://www.detourvillage.org</b>	Contact Title <b>Clerk</b>
	Extension <b></b>
	Current Fiscal Year End Date <b>3/31/2019</b>

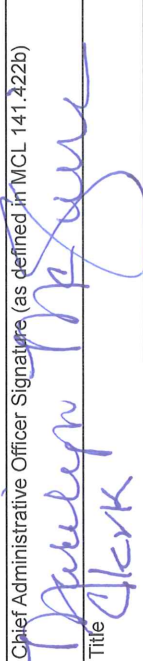
### PART 2: CITIZEN'S GUIDE

Check any of the following that apply:

- 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.
- The local unit does not have any unfunded liabilities (pensions or other postemployment benefits (OPEB)).

### PART 3: CERTIFICATION

*In accordance with 2019 Public Act 56, 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.*

Chief Administrative Officer Signature (as defined in MCL 141.422b) 	Printed Name of Chief Administrative Officer (as defined in MCL 141.422b) <b>Marilyn McGuire</b>
Title <b>Clerk</b>	Date <b>27 November 2019</b>

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

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

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

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

Local Unit Name: Village of DeTour  
 Local Unit Code: 17-3-010

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>Per capita information</u>	
						<u>2018</u>	<u>2019</u>
<b>Statement of Revenues &amp; Expenditures - All governmental funds</b>							
<b>Revenues</b>							
Taxes	185,731	185,689	187,824	184,586	203,952	568	628
Licenses & Permits	3,091	3,712	3,113	5,188	5,880	16	18
Federal Government	-	15,000	-	-	-	-	-
State Government	107,783	109,875	109,962	144,466	187,890	445	578
Local Contributions	-	24,000	7,939	33,966	2,700	105	8
Charges for Services	56,111	48,964	216,290	67,956	56,599	209	174
Fines & Forfeitures	-	-	-	-	-	-	-
Interest & Rents	18,189	8,095	27,086	16,709	31,797	51	98
Other Revenues	82,013	53,350	43,070	28,840	75,527	89	232
<b>Total Revenues</b>	<b>452,918</b>	<b>448,685</b>	<b>595,284</b>	<b>481,711</b>	<b>564,345</b>	<b>1,482</b>	<b>1,736</b>
<b>Expenditures</b>							
General Government	153,300	135,494	221,044	156,044	160,422	480	494
Police & Fire	11,270	14,531	13,012	11,014	10,501	34	32
Other Public Safety	-	-	-	-	-	-	-
Roads	86,435	46,975	67,063	58,259	75,826	179	233
Other Public Works	67,842	53,139	54,457	60,183	74,283	185	229
Health & Welfare	46,578	39,112	46,329	38,338	31,545	118	97
Community/Econ. Development	-	-	-	-	-	-	-
Recreation & Culture	-	35,816	27,195	34,171	33,605	105	103
Capital Outlay	129,016	28,350	147,402	35,612	250,119	110	770
Debt Service	6,203	11,117	13,738	16,541	4,984	51	15
Other Expenditures	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>500,644</b>	<b>364,534</b>	<b>590,240</b>	<b>410,162</b>	<b>641,285</b>	<b>1,262</b>	<b>1,973</b>
<b>Surplus (Shortfall)</b>	<b>(47,726)</b>	<b>84,151</b>	<b>5,044</b>	<b>71,549</b>	<b>(76,940)</b>	<b>220</b>	<b>(237)</b>

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

Local Unit Name: Village of DeTour  
 Local Unit Code: 17-3-010

						Per capita information	
	2015	2016	2017	2018	2019	2018	2019
<b>Financial Position - All governmental funds</b>							
Nonspendable	7,108	7,097	26,805	7,337	4,689	23	14
Restricted	129,726	185,944	220,220	289,487	355,275	891	1,093
Committed						-	-
Assigned						-	-
Unassigned	54,515	82,459	33,519	55,269	95,189	170	293
Total Fund Balance	191,349	275,500	280,544	352,093	455,153	1,083	1,400

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

**Pensions**

Date of actuarial valuation:	12/31/2014	12/31/2015	12/31/2016	12/31/2017	12/31/2018		
Assets	188,832	191,033	183,099	210,656			
Actuarial Liability	487,078	543,664	482,622	504,501	545,908		
Unfunded (Overfunded)	298,246	352,631	299,523	293,845	#VALUE!	904	#VALUE!
Percent funded	39%	35%	38%	42%	#VALUE!		

**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	188,832	191,033	183,099	210,656	#VALUE!		
Actuarial Liability	487,078	543,664	482,622	504,501	545,908		
Unfunded	298,246	352,631	299,523	293,845	#VALUE!	904	#VALUE!
Percent funded	39%	35%	38%	42%	#VALUE!		

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

Local Unit Name: Village of DeTour  
 Local Unit Code: 17-3-010

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>Per capita information</u>	
						<u>2018</u>	<u>2019</u>
<b>Debt</b>							
Bonds & Contracts Payable	511,024	540,879	511,525	395,891	563,000		
Capital Leases							
Other Contractual Debt							
Structured Debt	511,024	540,879	511,525	395,891	563,000	1,218	1,732
Employee Compensated Absences	2,469	3,564	2,309	-	-	-	-
Landfill Closure & Postclosure Care						-	-
Uninsured Losses						-	-
Other Claims & Contingencies						-	-
Total Long Term Debt (Excluding Pension & OPEB)	513,493	544,443	513,834	395,891	563,000	1,218	1,732
<b>Population Information</b>	325	325	325	325	325		

**Contact Information**

Contact Name: Marilyn McGuire  
 Contact Phone Number: 906-297-5471

**DATA INPUT PAGE FOR PERFORMANCE DASHBOARD**

Local Unit Name: Village of DeTour  
 Local Unit Code: 17-3-010  
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Metric	2018	2019	Comments
Population	325	325	
<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	348,138	565,459	
Expenditures per capita	1,071	1,740	
<b>Fund Balance as % of annual General Fund expenditures</b>			
Fund Balance	62,606	99,878	
Fund Balance as % of Annual GF Expenditures	18.0%	17.7%	
<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	210,656	209,377	
Actuarial accrued liability	504,501	545,908	
Overfunded (Unfunded)	(293,845)	(336,531)	
OPEB funding:			OPEB is other post-employment benefits.
Actuarial value of assets	-	-	
Actuarial accrued liability	-	-	
Overfunded (Unfunded)	-	-	
Combined overfunding (underfunding)	(293,845)	(336,531)	
General Fund revenue	350,420	422,731	
Unfunded OPEB liability as a % of annual GF reve	84%	80%	
<b>Debt burden per capita</b>			
Total direct debt, from the FS:			
Bonds, notes & contracts payable	395,891	563,000	
Capital leases	-	-	
Total direct debt	395,891	563,000	
Debt burden per capita	1,218	1,732	

**DATA INPUT PAGE FOR PERFORMANCE DASHBOARD**

Local Unit Name: Village of DeTour  
 Local Unit Code: 17-3-010  
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Metric	2018	2019	Comments
Percentage of road funding provided by the General Fund			
Road expenditures:			
Major streets fund	36,195	44,015	
Local streets fund	25,829	31,811	
Municipal streets fund			
Total road expenditures	62,024	75,826	
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	5	5	
Number of current active employees	8	8	
Ratio	0.63	0.63	
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			
Recreation			
Finance dept. consolidation			
Assessing			
Fire			
Police			
Other:			
Totals	-	-	

## DATA INPUT PAGE FOR PERFORMANCE DASHBOARD

Local Unit Name: Village of DeTour  
 Local Unit Code: 17-3-010  
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Metric	2018	2019	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	457	457	
Number of homes with access to highspeed internet	114	114	
% of homes with access to highspeed internet	24.9%	24.9%	
<b>% of community age 25+ with Bachelor's degree or higher</b>			
Population aged 25 and over	268	268	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.
Number with Bachelor's degree or higher	36	36	
% of community age 25+ with bachelor's degree or higher	13.4%	13.4%	
<b>Average age of critical infrastructure (years)</b>			
Buildings need not be reported.			
<b>Water lines</b>			
Historical cost	3,037,230	3,037,230	
Accumulated depreciation	952,906	1,012,998	
Average depreciable life (in years)	50	50	
Average age	16	17	
<i>component of the weighted average</i>	6.87	7.30	
<b>Sewer lines</b>			
Historical cost	3,867,040	3,867,040	
Accumulated depreciation	1,689,969	1,740,227	
Average depreciable life (in years)	50	50	
Average age	22	23	
<i>component of the weighted average</i>	12.19	12.55	
<b>Roads</b>			
Historical cost	29,750	29,750	
Accumulated depreciation	27,263	28,257	
Average depreciable life (in years)	20	20	
Average age	18	19	
<i>component of the weighted average</i>	0.08	0.08	

**DATA INPUT PAGE FOR PERFORMANCE DASHBOARD**

Local Unit Name: Village of DeTour  
 Local Unit Code: 17-3-010  
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Metric	2018	2019	Comments
Storm drains			
Historical cost			
Accumulated depreciation			
Average depreciable life (in years)			
Average age			
<i>component of the weighted average</i>			
<b>Enter Your Own Critical Infrastructure</b>			
Historical cost			
Accumulated depreciation			
Average depreciable life (in years)			
Average age			
<i>component of the weighted average</i>			
<b>Enter Your Own Critical Infrastructure</b>			
Historical cost			
Accumulated depreciation			
Average depreciable life (in years)			
Average age			
<i>component of the weighted average</i>			
Weighted average:			
Total cost of critical infrastructure	6,934,020	6,934,020	
Average age of critical infrastructure	19.1	19.9	
<b>Public Safety</b>			
<b>Violent crimes per thousand</b>			Report consistent with the Michigan Incident Crime Reporting guidelines.
Violent crimes	-	-	
Violent crimes per thousand	-	-	
<b>Property crimes per thousand</b>			Report consistent with the Michigan Incident Crime Reporting guidelines.
Property crimes	-	-	
Property crimes per thousand	-	-	
<b>Traffic injuries or fatalities</b>			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: Village of DeTour  
 Local Unit Code: 17-3-010  
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Metric	2018	2019	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 Total miles of local/major roads & streets	#DIV/0!	#DIV/0!	
<b>Percent of General Fund expenditures committed to arts, culture and recreation</b>			
Arts, recreation & culture expenditures	34,171	33,605	Utilize the most recent audited financial statements as the source data.
	9.8%	5.9%	
<b>Acres of parks per thousand residents</b>			
Acres of parks	8	8	Report the number of acres of total parkland, developed and undeveloped.
	24.62	24.62	
<b>Percent of community being provided with curbside recycling</b>			
Population where curbside recycling is offered	-	-	% with access to curbside recycling (not necessarily actively participating).
	0%	0%	

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

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

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

# Debt Service Report

**Local Unit Name:** Village of DeTour  
**Local Unit Code:** 17-3-010  
**Current Fiscal Year End Date:** 3/31/2018

**Debt Name:** Water Revenue Bonds  
**Issuance Date:** 6/1/2005  
**Issuance Amount:** \$477,000  
**Debt Instrument (or Type):** Revenue Bond  
**Repayment Source(s):** Water Revenue

Years Ending	Principal	Interest	Total
2020	\$ 9,000	\$ 17,235	\$ 26,235
2021	\$ 9,000	\$ 16,830	\$ 25,830
2022	\$ 9,000	\$ 16,425	\$ 25,425
2023	\$ 10,000	\$ 16,020	\$ 26,020
2024	\$ 10,000	\$ 15,570	\$ 25,570
2025 and beyond	\$ 336,000	\$ 180,225	\$ 516,225
<b>Totals</b>	<b>\$ 383,000</b>	<b>\$ 262,305</b>	<b>\$ 645,305</b>

Commentary:

## Projected Budget Report

Local Unit Name: Village of DeTour  
 Local Unit Code: 17-3-010  
 Current Fiscal Year End Date: 3/31/2020  
 Fund Name: General Fund

REVENUES	Current Year Budget	Percentage Change	Year 2 Budget	Assumptions
Property Taxes	\$ 207,544	3.5 %	\$ 214,808	
Other Taxes	-	3.5 %	-	
State Revenue Sharing	\$ 28,026	3.5 %	\$ 29,007	Only State Revenue Sharing
Income Tax	-	3.5 %	-	
Fines & Fees	-	3.5 %	-	
Licenses & Permits	\$ 5,880	3.5 %	\$ 6,086	
Interest Income	\$ 20,985	3.5 %	\$ 21,719	Rent and Interest
Grant Revenues	\$ 35,835	3.5 %	\$ 37,089	Federal and State Grants
Other Revenues	\$ 105,213	3.5 %	\$ 108,895	Charges for Services, Local Contributions, and others
Interfund Transfers (In)	-	3.5 %	-	
<b>Total Revenues</b>	<b>\$ 403,483</b>		<b>\$ 417,605</b>	
<b>EXPENDITURES</b>				
General Government	\$ 193,313	3.5 %	\$ 200,079	
Police and Fire	\$ 11,768	3.5 %	\$ 12,180	
Other Public Safety	-	3.5 %	-	
Roads	\$ 78,403	3.5 %	\$ 81,147	
Other Public Works	\$ 33,760	3.5 %	\$ 34,942	
Health and Welfare	\$ 62,561	3.5 %	\$ 64,751	
Community & Economic Development	-	3.5 %	-	
Recreation & Culture	-	3.5 %	-	
Capital Outlay	-	3.5 %	-	
Debt Service	\$ 23,678	3.5 %	\$ 24,507	
Other Expenditures	-	3.5 %	-	
Interfund Transfers (Out)	-	3.5 %	-	
<b>Total Expenditures</b>	<b>\$ 403,483</b>		<b>\$ 417,605</b>	
<b>Net Revenues (Expenditures)</b>	<b>\$ -</b>		<b>\$ -</b>	
<b>Beginning Fund Balance</b>	<b>\$ 99,878</b>		<b>\$ 99,878</b>	
<b>Ending Fund Balance</b>	<b>\$ 99,878</b>		<b>\$ 99,878</b>	

Commentary: