

2015-2016

DOLLARS AND SENSE

How the City of Escanaba Spends Your Money

WEBSITE INFORMATION

The following detailed information can be found online:

- ☛ Property Tax Information
- ☛ Land Development Toolbox
- ☛ Escanaba GIS Information
- ☛ Webcast of Live Meetings
- ☛ City Council Meeting Agendas and Minutes
- ☛ City Newsletters
- ☛ News Releases
- ☛ Collective Bargaining Agreements
- ☛ City Codes and Charter
- ☛ City Department E-mail Access
- ☛ Budget Process Explanation
- ☛ 2015-16 City Budget
- ☛ Check Register
- ☛ 2008/09 - 2014/15 Audits
- ☛ All Board, Commission and Committee Meeting Agendas and Minutes
- ☛ Meeting Calendar

www.escanaba.org

Dear Citizens of Escanaba:

It is a pleasure to present the 2016 Citizens' Guide to "*How the City of Escanaba Spends Your Money*." This report provides a look at the City of Escanaba's financial condition in a simple, easy to understand format.

This guide has been developed as a way for citizens to better understand the City's scope of activities, financial obligations, and fiscal health. Citizens are invited and encouraged to review the information, so that they can be aware of the facts surrounding the fiscal health of the City and make informed judgments about the proper fiscal direction of the City, in the context of prioritizing service delivery.

Much of the financial information in this report is based on material contained in the City of Escanaba's Comprehensive Annual Financial Report for year ending June 30, 2015, and in the current Fiscal Year Operating Budget, both of which can be found online at www.escanaba.org.

On behalf of Mayor Marc D. Tall and the City of Escanaba City Council, I thank you for taking a moment to read this guide. Our staff is proud to serve the citizens of Escanaba, and we thank you for your support as we seek to provide further transparency and financial accountability to our taxpayers. Questions, comments and feedback on this report are welcomed and encouraged.

Sincerely,



James V. O'Toole
City Manager
City of Escanaba
jotoole@escanaba.org

PERFORMANCE MATTERS

STANDARD AND POOR'S CREDIT RATING

On September 12, 2013, the City of Escanaba had their Standard and Poor's credit rating of AA-reaffirmed. Standard and Poor's is a credit rating agency that issues credit ratings for the debt of public and private corporations, on a scale from AAA to D. Under the AA- rating, as a community, we are viewed as a quality borrower that is reliable and stable. The stable outlook reflects Standard and Poor's expectation that the City will maintain its strong financial operations and strong reserves.

PERFORMANCE MATTERS K-12 EDUCATION



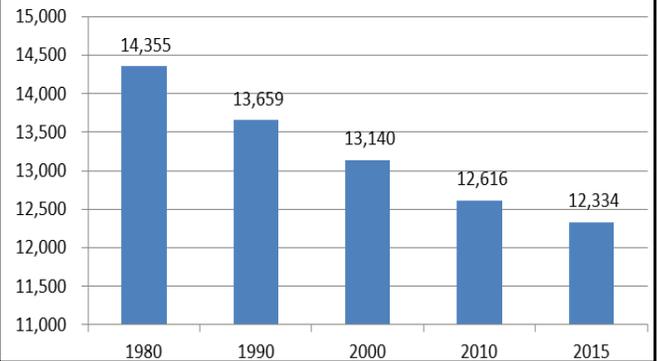
The Escanaba Area Public School District is an outstanding public school system serving more than 2,500 students and their families. The District's academic standards are high, with highly qualified teachers providing a top-notch educational

experience. Along with state academic awards, Escanaba's award-winning fine arts department is regarded among the best programs in the State of Michigan. Advanced placement (AP) courses are offered at Escanaba High School and dual enrollment opportunities are also provided through Bay College. A variety of extra-curricular programs build the positive culture of the school system, and help to carry on the proud traditions enjoyed by the Escanaba Area Public Schools and the community. A partnership with Berrien Springs Public Schools allows us to offer the "Escanaba Virtual Career Center" a program that offers students a way to take high school classes virtually, but also provides a "drop in center" staffed by highly qualified teachers. This non-traditional education option is available by referral at the Escanaba Sr. High School, but also open to home school students as a way to enhance their education. The Escanaba Student Success Center is another option for high school students who need a different kind of instructional setting. Located in Wells School, the center provides a blend of online and direct instruction coupled with career and college options.

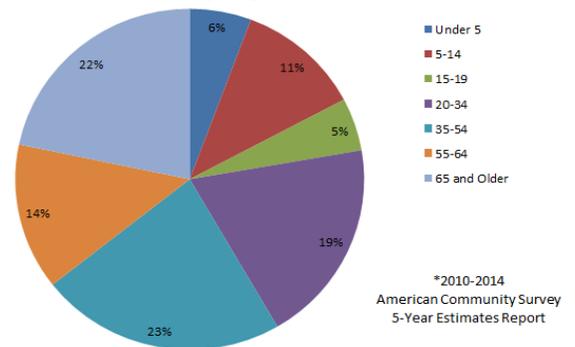
The Escanaba Area Public School District and all of its schools outperform the state and region on state assessments in English Language Arts, Math, Science, Social Studies, and Writing. Attendance and graduation rates have also met state standards. The district and schools earned ratings from the State of Michigan, with the majority of them at the green (best) level to highlight the extent to which our schools are on track to ensure at least 85% of all students demonstrate proficiency in each content area as measured by state assessments. Schools have identified that some of our at-risk students need more intervention to accelerate their learning in order to bring up the overall school/district color rating from yellow to green. In addition, the Escanaba Sr. High School earned "Reward School" status for the second time due to its academic improvements. Each of the schools in the EAPS district is equipped with a technology-rich environment, along with staff members who make the most of these learning tools. The school system is positioning itself for a bright future!

COMMUNITY PROFILE

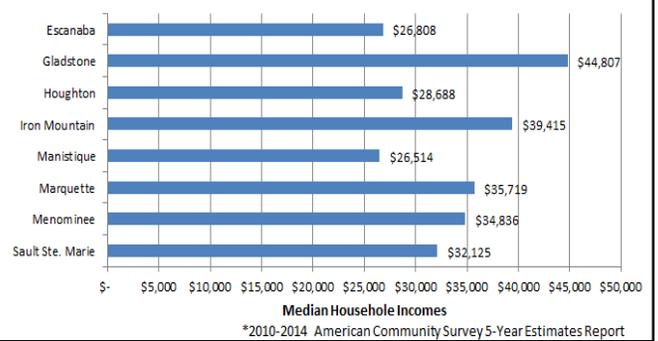
City of Escanaba Population



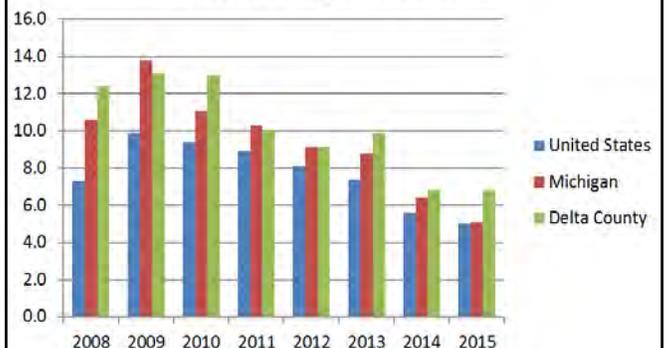
City of Escanaba Population (12,529) by Age - 2014*



City of Escanaba and Other Communities Median Household Incomes for 2014*



Unemployment Rates



SERVICES THAT THE CITY OF ESCANABA PROVIDES

The City of Escanaba collects money and uses it to coordinate delivery of public services, including, but not limited to:

Department of Public Safety – Police/Fire. The mission of the Escanaba Department of Public Safety is to protect and enhance the quality of life in our community through a comprehensive program of services in both fire and law enforcement. Public Safety is dedicated to preserving life, maintaining human rights, protecting property, advancing education, promoting individual responsibility, and community commitment. *We recognize that we cannot be successful without a partnership with residents of our community. We will strive to conduct ourselves in a manner worthy of respect.*

Engineering Department and the Department of Public Works. The Department of Public Works provides a variety of services to the people of Escanaba including: maintenance of City streets, parking lots, storm sewers, and parks; maintenance of City buildings and vehicles, street signs and pavement markings, street sweeping, fall leaf collection, City tree maintenance, garbage and recycling collection, snow plowing and ice control. Coupled with the Department of Public Works is the Engineering Department. The Engineering Department provides a variety of services to the people of Escanaba, including the design of municipal construction projects, construction inspection, construction staking, yearly sidewalk construction & maintenance, utility record-keeping for: water mains, sanitary sewer mains/wyes, storm sewer mains/catch basins, updating paper and electronic maps of utility locations, registered deed and easement record-keeping, responding to "MISS DIG" calls, locating and marking property corners using existing information.

Assessing. Appointed by City Council, the Assessor values all real and personal property within the City limits, prepares the annual assessment rolls, listing all known property owners, property descriptions, state equalized and taxable values, including exempt and non-exempt parcels, maintains accurate maps of all property, administers the Land Division Act, principal residence exemptions, property transfers and real property statements, Industrial Facilities Tax Exemptions, OPRA exemptions, Brownfield Redevelopment projects, and Boards of Review in March, July and December; and prepares all forms and documents required by the city or the state.

City Clerk. The Clerk's Office is the information hub for the City of Escanaba, including the Escanaba Administration, staff, and utmost, the citizens of Escanaba. Duties and responsibilities include local, state and federal elections, preparing City Ordinances, Council minutes, City Freedom of Information Coordinator, City Information Technology Director, City Web Master, Legislative Coordinator, issues various permits, and the central distributor of information including maintaining the Clerk's index of City contractual documents, and all permanent City Clerk records.

Municipal Marina Operations. The Escanaba Municipal Marina is located within the City's 120-acre Ludington Park complex on the west shore of Green Bay's Little Bay de Noc. The Escanaba Marina has a total of 165 boat slips, docks, and moorings with seasonal and transient berthing. Vessels berthed in the Escanaba Marina are surrounded by a beautiful park setting and have access to one of the finest cruising and fishing areas on the Great Lakes. The facility offers a full range of services, including excellent slip accommodations, gasoline/diesel fuel sales, electric, water, storage box rentals and sales, sanitary pump-out, showers and restroom facilities, laundry facilities, free bicycles, ice, pop, free hi-speed internet, and a night security watchman.

Parks and Recreation. The City of Escanaba's parks and recreation system is extraordinary and enhances a quality of life standard envied by others. The City's park system consists of 424 acres of park and recreation facilities, led by the 120-acre Ludington Park located on one mile of Little Bay de Noc waterfront. The quality of neighborhoods is further enhanced with nine neighborhood parks/play areas designed to serve each quadrant of the City within each walking and/or biking distance. Recreation programs within the City of Escanaba are far reaching and are sponsored by a combination of City, area schools, volunteer groups, and the Art Center. Programs include boys and girls' baseball and softball, soccer, swim lessons, tennis lessons, basketball leagues, Civic Center activities, game room, archery and pistol range, gym use, aerobic exercise programs, Senior Center activities and more.

City Treasurer. The City Treasurer's Office is the collection point for all money paid to the City of Escanaba, regardless of the source. As such, the office receives, processes and deposits all payments made to the City. The Treasurer's office also prepares and sends tax bills, and assists the public with related matters. In addition, the Treasurer invests all City surplus funds and serves as administrator of the City's portfolio of economic development loans.

Water Utility. The Escanaba Water Utility is committed to providing a reliable, high quality and affordable drinking water supply for our customers in Escanaba and Wells Township, consistent with: community health and safety standards; regulatory requirements; and sound technical, financial and customer practices. The Escanaba Water Utility is regulated by three public agencies: U. S. Environmental Protection Agency (USEPA) regulates drinking water utilities under authority of the Safe Drinking Water Act of 1976, as amended in 1986 and 1996. The Michigan Department of Environmental Quality Drinking Water and Radiological Protection Division regulates Michigan water utilities under authority of Act 399. The Escanaba Municipal Water Utility submits a monthly operations report to the State of Michigan. And, the Escanaba City Council regulates the Escanaba Municipal Water Utility under City of Escanaba Charter and Ordinance. The City Council establishes water rates and approves the budget and expenditures necessary to operate the Utility.

Wastewater Utility. The Escanaba Wastewater Utility is committed to providing a reliable, high quality and affordable wastewater management for our customers in Escanaba consistent with: community health and safety standards; regulatory requirements; and sound technical, financial and customer practices. The Wastewater Plant is a Class B, complete mix activated sludge plant with anaerobic digestion, liquid sludge disposal and chlorine disinfection. The plant has a design flow of 2.2 MGD with a peak flow of 5.0 MGD. The City Council establishes wastewater rates and approves the budget and expenditures necessary to operate the utility.

Electric Utility. The Escanaba Electric Utility is combined with both generation of power and the maintenance, repair and upgrade to the electrical distribution system. The distribution system is maintained by Line Crews whose jobs include trimming trees in power lines, power outage restoration, street light maintenance, dusk to dawn maintenance and set-ups, setting up temporary services, removal of services, service upgrades after electrical contractor is finished, school education program and line extensions and modifications. The Meter Department is responsible for investigating high bill complaints, rotation of electric meters, electric meter maintenance, traffic signal maintenance and industrial electric meter reading. The City Council establishes electric rates and approves the budget and expenditures necessary to operate the utility.

Human Resources. The City's Human Resource Office supports all aspects of employment with the City of Escanaba including employee recruitment, training, health benefit administration, employee regulatory compliance, contract negotiations, labor relations, retirement plan administration and formulation of policies and regulations.

Utility Billing Office. The Utility Billing Office is overseen by the City Treasurer. The Utility Office prepares and mails electric, water, sewer, and garbage bills for the City of Escanaba. We also assist our residents and customers in matters related to billing and outstanding balances; new customer accounts; changes to existing accounts; shut offs due to non-payment; issues related to high or low usage; stopped meters; payment plans and customer credit issues; move ins and move outs; vouchers and vendor payments; service calls, and meter reading.

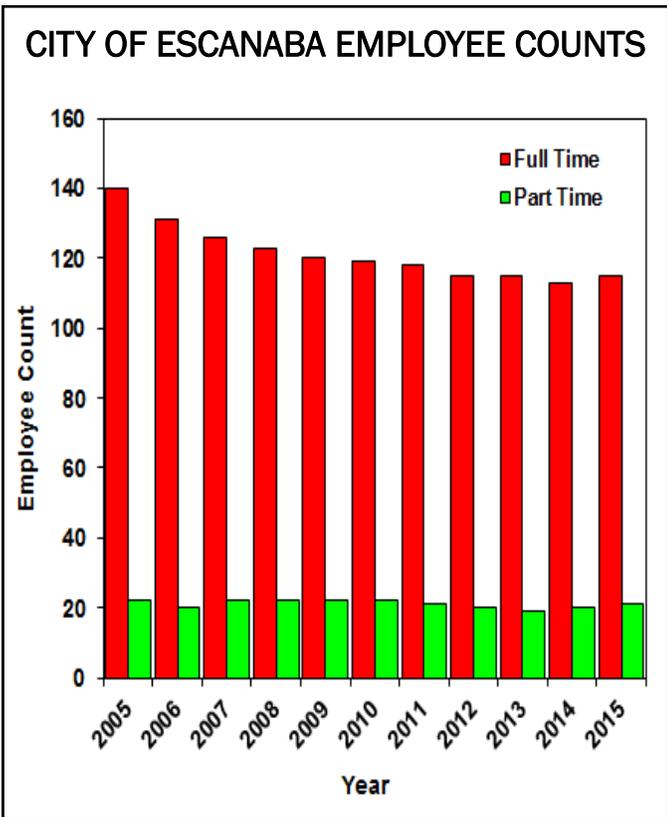
Controller's Office. The purpose behind the City Controller's Office is to provide for the protection of the City's wide ranging variety of assets. These assets, which vary in nature from cash to land and equipment, have a number of systems in place in order to ensure both their safety and accountability. The Controller's Office provides a number of internal administrative services for the various departments of the City. These internal services include payroll preparation, accounts payable and receivable control, preparation and maintenance of the financial records and all insurance functions. Two major products of these internal services include the annual budget document and the annual audit report, both of which are prepared in accordance with both local and state laws.

Community Preservation and Development. The mission of the Community Preservation and Development-Planning Department is to protect the health, safety and welfare of the citizens, and preserve the aesthetic character of Escanaba through the enforcement of Zoning Ordinance, Planning Ordinance, Property Maintenance Codes, Bed and Breakfast Ordinances and the Fence and Hedges Ordinance. The department is also responsible for implementing the various building restoration programs such as the Rental Rehabilitation Program and Downtown Façade Program as offered by the Michigan State Housing Development Authority (MSHDA) & the Michigan Economic Development Corporation. The office works with the Planning Commission, Board of Appeals, Historic District Commission and Downtown Development Authority as technical support and as a professional planning resource.

City Band. The City of Escanaba Band performs free public concerts throughout the summer at the Karas Memorial Band Shell in Ludington Park beginning June thru August.

Library Services. The Escanaba Public Library connects people through information, opportunities and ideas to inspire lifelong enrichment and enjoyment. In fulfillment of this mission, the library offers high speed public Internet workstations and a wireless network, fax service, a growing digital library including e-books and magazines, downloadable audiobooks, online language and literacy programs for adults and children and free access to online subscription databases through the Michigan e-library. The library participates in regional and statewide resource-sharing initiatives which enable patrons to request and receive materials from libraries throughout the State. Highlights of the library’s collection include extensive local history and genealogy information, including regional newspaper holdings from 1869 to the present, an eclectic selection of over 2,500 DVDs for checkout, large-print books, magazines and more. An active Friends of the Library organization sponsors reading programs for children, as well as special collections, technology classes and arts and cultural events for adults.

EMPLOYEE DATA



City	Full-Time Employees	Part-Time Employees	Population	Employee to Citizen Ratio
Manistique	26	60	2,982	1 to 35
Sault Ste. Marie	118	9	13,827	1 to 109
Houghton	32	22	7,970	1 to 148
Menominee	60	14	8,382	1 to 113
Marquette	172	20	21,297	1 to 111
Iron Mountain	41	14	7,504	1 to 136
Gladstone	37	5	4,830	1 to 115
Escanaba	115	21	12,334	1 to 91

ESCANABA PENSION AND OTHER RETIREE BENEFITS

Employees of the City of Escanaba participate in a variety of retirement benefit plans. Prior to 2005, all employees participated in one of two defined benefit retirement plans. The MERS defined benefit plan was offered to the general employee population, and the ACT 345 defined benefit plan was offered to sworn officers and departmental leadership at the Public Safety Department.

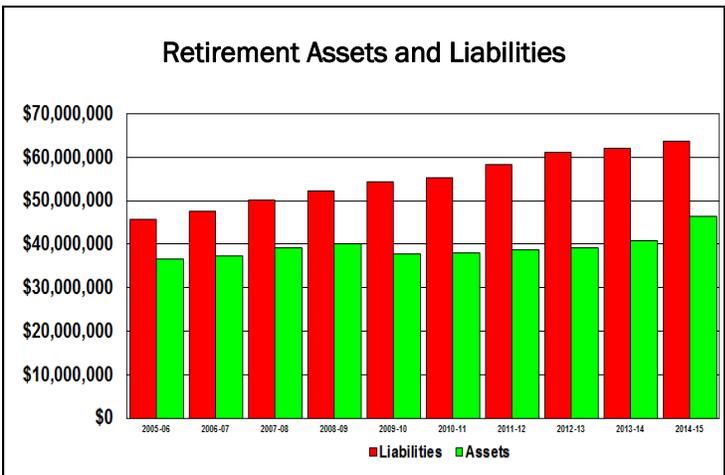
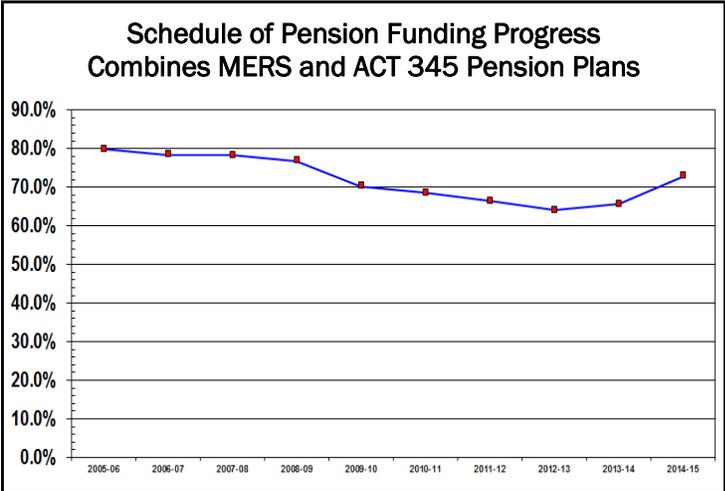
In 2005, the City began transitioning newly hired employees into defined contribution retirement plans. By 2007, all units, with the exception of Public Safety, were transitioned to defined contribution plans for their new hires. In 2014, the Public Safety unit agreed to a defined contribution plan for its new hires. As a result, all new hires throughout the City now participate exclusively in defined contribution retirement plans.

As a result of attrition since 2005, less than half of the general employee base still participate in MERS defined benefit plan. The vast majority of Public Safety employees remain in the ACT 345 defined benefit plan however. But due to shorter working careers in law enforcement, we expect defined contribution participation to grow rapidly at the department.

The aforementioned defined benefit and defined contribution plans are the only post-retirement benefits offered to employees. Retiree health insurance is not offered and therefore, no OPEB liability exists for that purpose.

PERFORMANCE MATTERS SECONDARY EDUCATION

Higher education is available through local institutions like Bay College and Lake Superior State College at Bay College. Annually, the college serves approximately 5000 credit students and 2000 non-credit students. Bay College was recently ranked number 30 of community colleges in the country and was the only Michigan College in the top 50. Among the top 50, the college ranks number 5 in credentials awarded per 100 FTE students. The Washington Monthly ranking of America's best community college is based on the Community College Survey of Student Engagement (CCSSE) and U.S. Department of Education measures of student retention and completion.



The City's total unfunded retirement liabilities as of 06/30/15 equals \$19,972,715

STATEMENT OF NET ASSETS



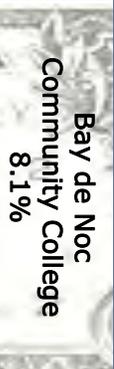
The Statement of Net Assets (governmental activities) summarizes City resources balanced against City debt and other liabilities as of June 30, using the full accrual basis of accounting. Full accrual accounting records revenues when earned and liabilities when incurred, regardless of the timing of cash flows. There are three components in the statement of net assets: (1) Assets, items owned or controlled; (2) Liabilities, debts owed; and (3) Net Assets, the residual interest in the items owned or controlled after deducting debts. Over time, increases or decreases in net assets may serve as a useful indicator of whether the financial position of the City is improving or deteriorating.

- **Assets** represent City resources used to provide future public services, or to pay liabilities incurred for services provided in prior periods. They are listed in order of liquidity, either current or long-term.
- **Liabilities** are amounts owed to others and represent claims against our assets.
- **Net Assets** equal the excess of our available resources (assets) over our debts (liabilities).

Statement of Net Assets (Governmental Activities) As of June 30th

	<u>2013</u>	<u>2014</u>	<u>2015</u>
Current assets	\$19,033,286	\$17,509,278	\$18,002,065
Capital assets, net	<u>24,308,810</u>	<u>23,063,976</u>	<u>22,552,880</u>
Total assets	<u>\$43,342,096</u>	<u>\$40,573,254</u>	<u>\$40,554,945</u>
Current liabilities	1,357,579	2,361,776	2,903,513
Noncurrent liabilities	<u>2,721,282</u>	<u>473,926</u>	<u>19,900,859</u>
Total liabilities	<u>\$4,078,861</u>	<u>\$2,835,702</u>	<u>\$22,804,372</u>
Net assets:			
Invested in capital assets, net of related debt	21,662,626	21,595,971	21,224,165
Restricted	9,226,461	8,840,582	8,377,815
Unrestricted	<u>8,374,148</u>	<u>7,300,999</u>	<u>-6,915,891</u>
Total net assets	<u>\$39,263,235</u>	<u>\$37,737,552</u>	<u>\$22,686,089</u>

WHERE YOUR TAX DOLLAR GOES AS A HOMEOWNER

 <p>City of Escanaba 41.5%</p>	 <p>State Education and DATA Transit 16.2%</p>	 <p>Delta County 16.8%</p>	 <p>Escanaba Area Public Schools 11.6%</p>	 <p>Bay de Noc Community College 8.1%</p>	 <p>Delta Schoolcraft Intermediate School Dist. 5.8%</p>
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OTHER FUNDS USED TO MANAGE CITY DOLLARS

In accordance with Generally Accepted Accounting Principles (GAAP), the City’s financial activities are accounted for in a variety of funds other than the General Fund.

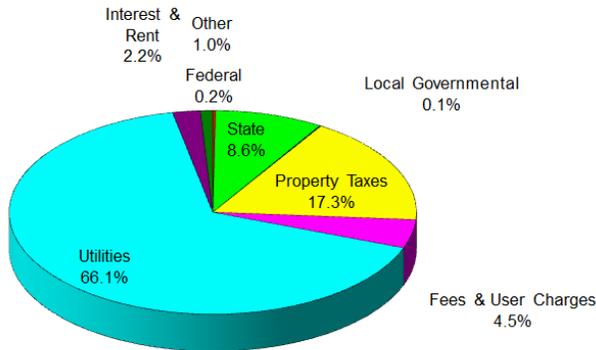
Special Revenue Funds such as the Major Street, Local Street, Downtown Development Authority and Grant Funds are used to account for the proceeds of specific revenue sources (other than major capital projects) that are legally restricted to expenditures for specific purposes.

Internal Services Funds are used to account for the financing of goods and services provided by one department to other City departments on a cost reimbursement basis.

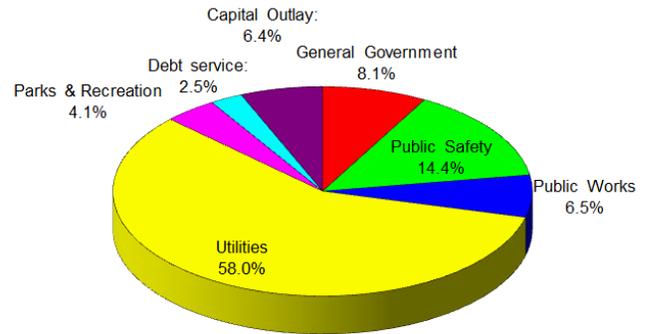


If you are a homeowner in the City, 41.5% of your total property tax bill is kept by the City of Escanaba to pay for all general fund services provided. The remaining 58.5% of your property tax bill is remitted to Delta County, State of Michigan, Escanaba School District, Bay de Noc College, Delta Schoolcraft Intermediate School District, Delta County Sheriff Department, 911, DATA and Community Action. The average home in the City of Escanaba has an assessed value of \$39,536 and \$672.11 of the total property tax bill is allocated to pay for general/city services.

**TOTAL CITY REVENUES
FISCAL YEAR 14/15**



**TOTAL CITY EXPENDITURES
FISCAL YEAR 14/15**



PERFORMANCE MATTERS—INDICATOR KEY:

↑ INCREASING

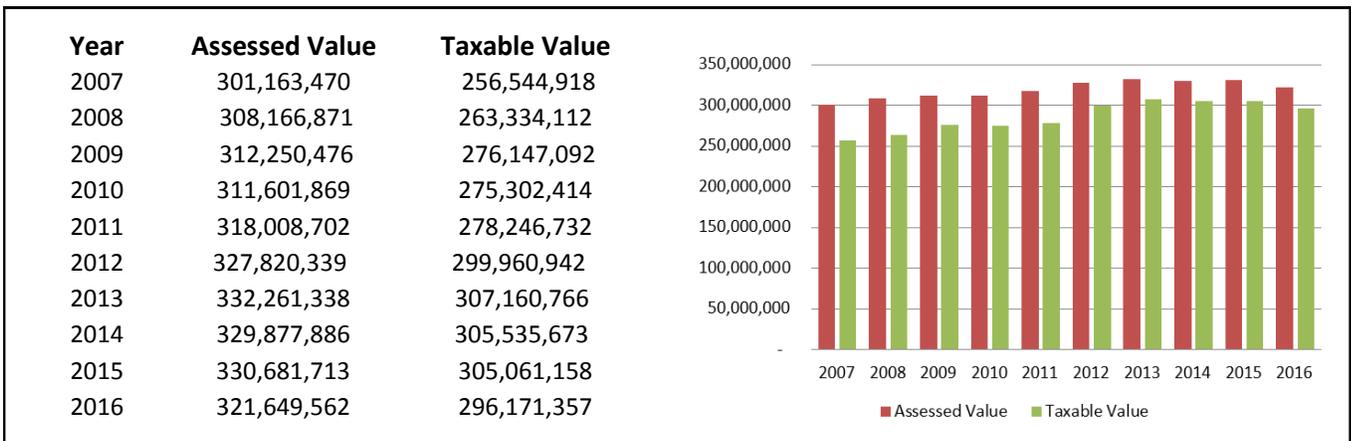
↔ STAYING ABOUT THE SAME

↓ DECLINING

PERFORMANCE MATTERS RECREATION, CULTURE AND PARKS			
	2014	2015	
Percent of General Fund and Library Funds Committed Towards Recreation, Culture, and Parks	13.3%	16.4%	↑
Registered Library Cardholders	9,347	9,330	↓
Library Circulation	113,157	100,698	↓
Computer Users - Library	20,034	23,007	↑
Acres of Park Per 1,000 Residents	30	30	↔
Number of Civic Center Visitors	58,369	50,597*	↓
Number of Seasonal Boat Slip Renters	91	84	↓
Number of Transient Boat Slip Visitors	157	154	↓

* Usage was configured differently starting in 2015

TAXABLE VS ASSESSED VALUE



CITY OF ESCANABA COMPARISON OF 2015 TAXABLE VALUE PER CAPITA—ESCANABA AND COMPARABLE COMMUNITIES			
Municipality	2015 Population	2015 Taxable Value	2015 Taxable Value Per Capital
Escanaba	12,334	\$305,061,158	\$27,733
Gladstone	4,830	\$103,807,213	\$21,492
Iron Mountain	7,504	\$229,047,141	\$30,523
Marquette	21,297	\$720,970,541	\$33,853
Menominee	8,382	\$197,429,568	\$23,554
Houghton	7,970	\$124,109,472	\$15,572
Sault Ste. Marie	13,827	\$278,342,650	\$20,130
Manistique	2,982	\$60,990,425	\$20,453

Taxable Value Vs. Assessed Value

Until 1994, property in Michigan was assessed at half its market value for tax purposes. This is known as a property's assessed value (AV). In 1994, Michigan voters passed Proposal A, which changed the State's constitution. Proposal A shifted some of the tax burden off of property and onto the sales tax, which rose from four (4) to six (6) cents on every dollar spent. The result of this proposal was the development of a new way of calculating property taxes using what's known as a property's taxable value (TV). A property's taxable value is determined using one of the equations below (whichever one is less):

- (Last year's taxable value) - (losses) + 5% + (additions); OR
- (Last year's taxable value) - (losses) + (the rate of inflation) + (additions).

Under Proposal A, the growth of a property's taxable value is limited—or "capped" - with annual increases of not more than the lesser of five percent (5%) or the Consumer Price Index (CPI), which is set by the Michigan State Tax Commission.

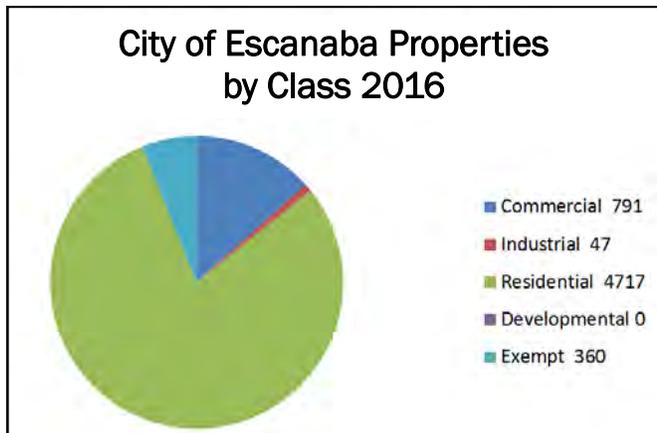
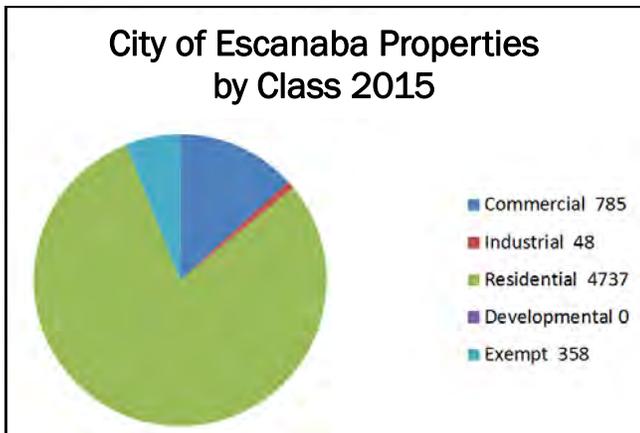
Because of how taxable value is calculated, it is—in many cases—less than a property's assessed value. However, when a piece of property is sold or a title is transferred, the property's taxable value becomes equal to the amount of its assessed value for the tax year following the year in which the sale or transfer took place. This is called "uncapping" a property's taxable value. After this has taken place, the lesser of five percent (5%) or the CPI applies to future increases in taxable value, until there is another sale or transfer of ownership of the property.

Property Assessment—Even though taxes are based on taxable value, the assessed value is still calculated each year so that property values can be uniformly assessed at 50% of market value as required by the Michigan Consolidation.

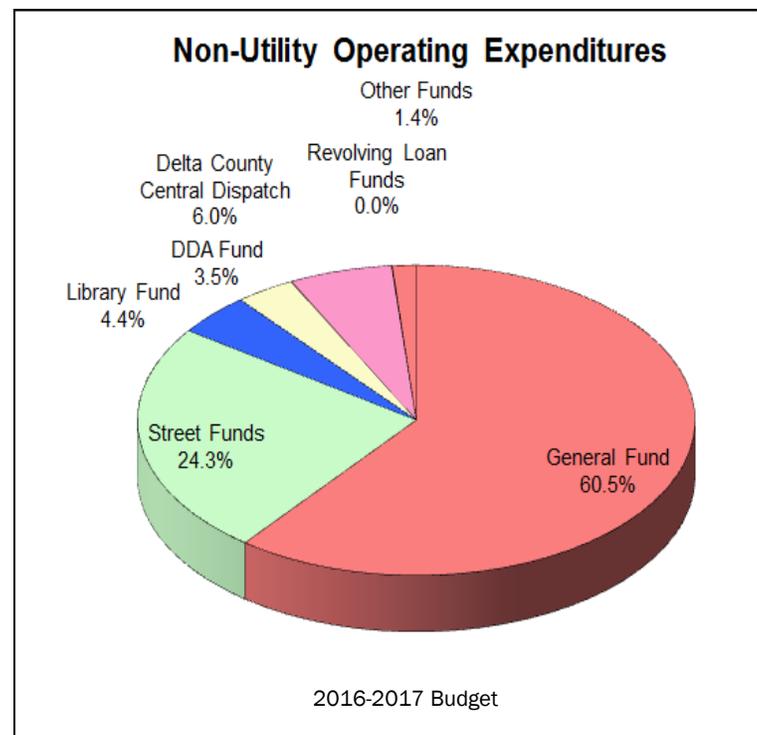
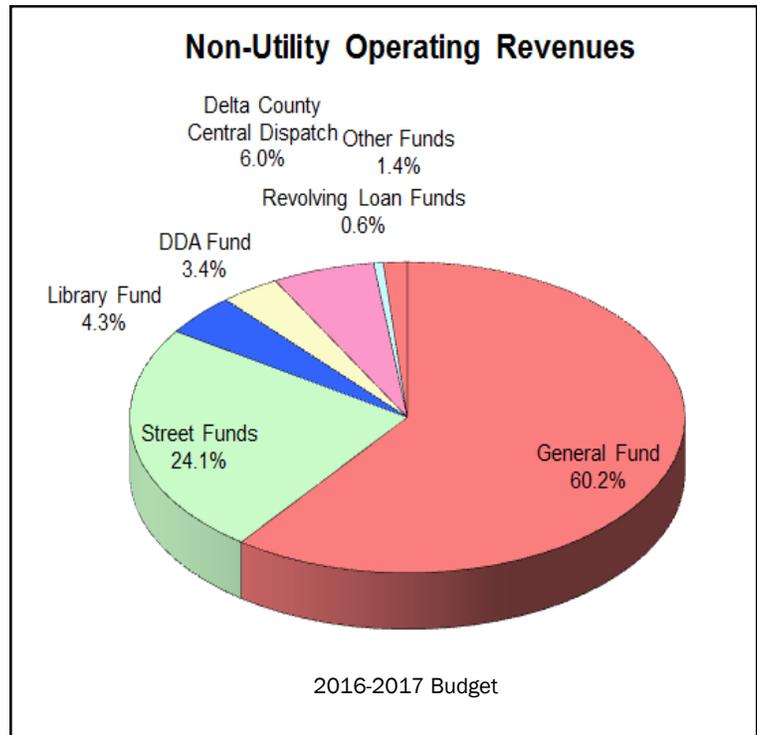
The City of Escanaba Assessor's Office annually assesses each property within the City using mass appraisal techniques. This involves studies and analysis of the local real estate market.

The City Assessor also considers new construction, improvements to property (such as installing fencing or new pavement), and demolition of structures when calculating additions and/or losses to property values.

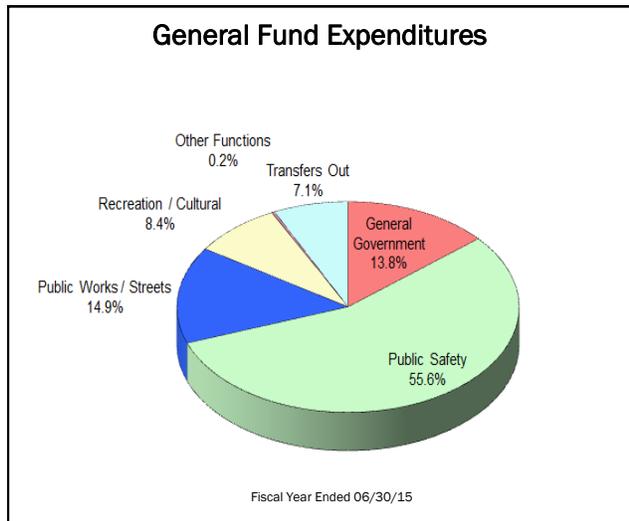
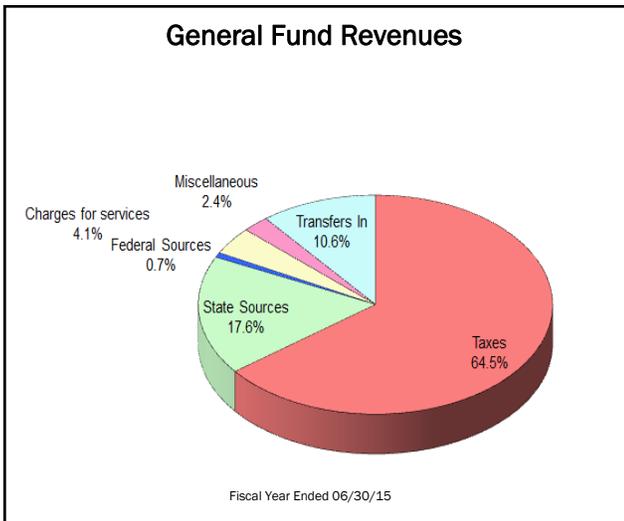
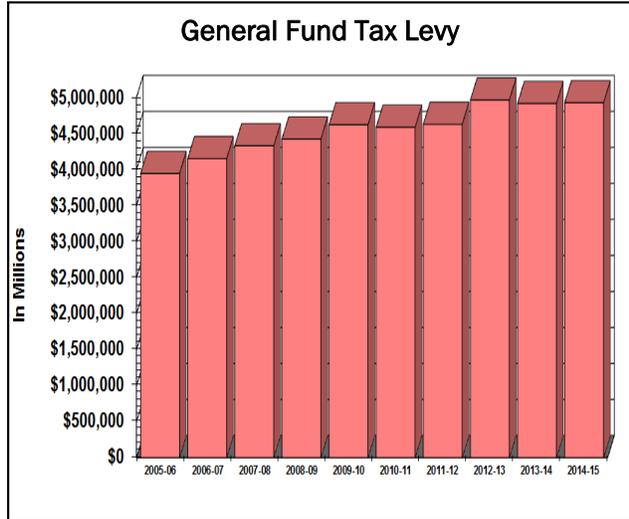
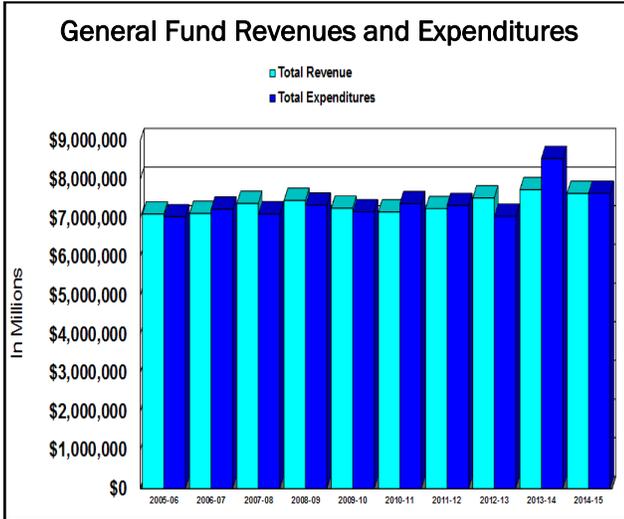
PERFORMANCE MATTERS GENERAL FUND			
	2013/14	2014/15	
Number of services delivered via cooperative venture	34	34	↔
Fund Balance as a Percent of Annual General Fund Expenditures NOTE: Reduction due to Bond pay-off	45.4%	50.8%	↑
Unfunded Other Post Employment Benefits (OPEB) Liability as a Percent of Annual General Fund Revenue	0%	0%	↔
General Fund Expenditures Per Capita	\$687.66	\$621.45	↓



PERFORMANCE MATTERS HIGH SPEED INTERNET			
	2014	2015	
Percent of Community with access to High Speed Boardband	100%	100%	↔



GENERAL FUND



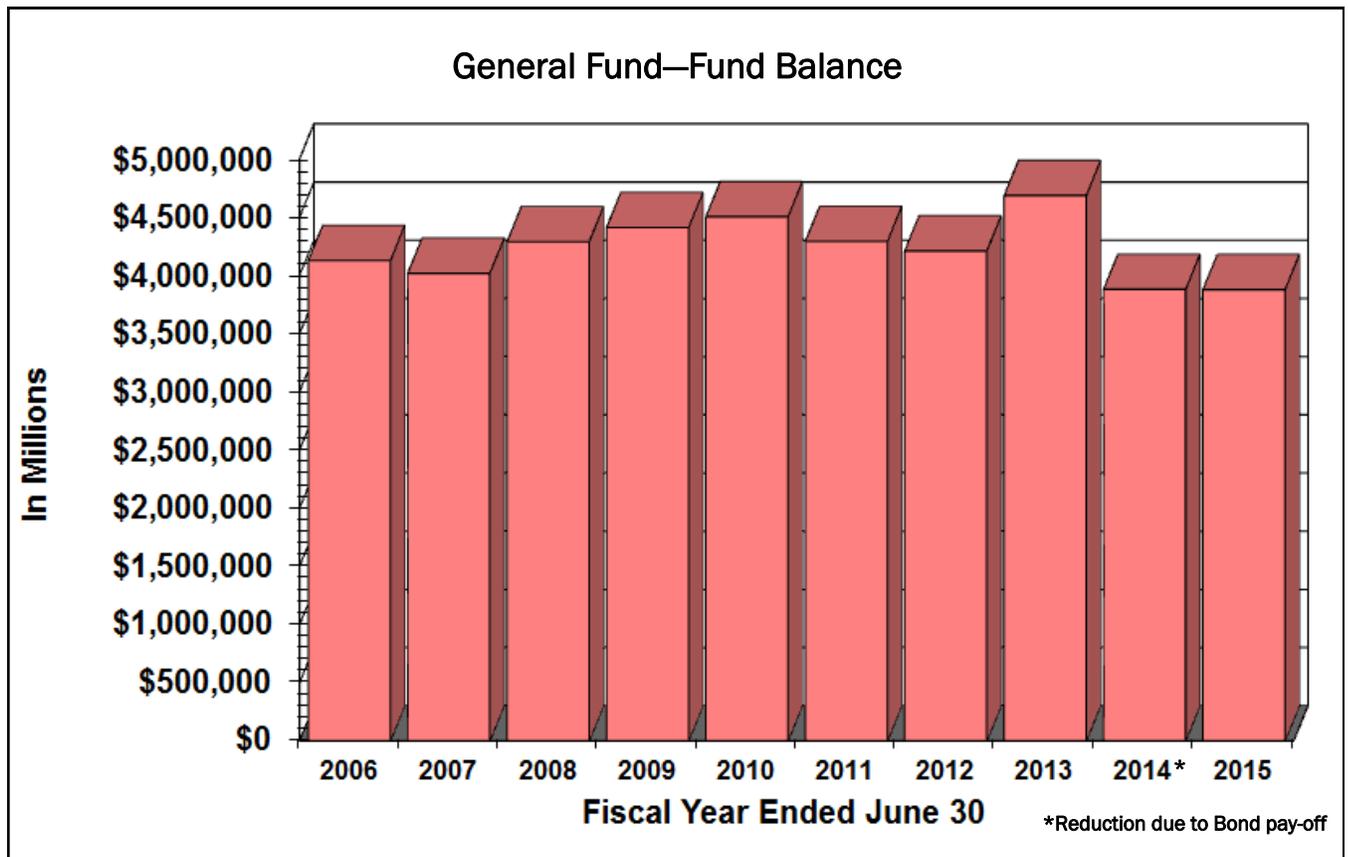
The General Fund budget, which supports many of the day-to-day activities of the City, is \$7,664,995 in the 2014/2015 operating budget, representing a decrease of 2.57% from the previous year's budget. Public Safety (Police and Fire) is the largest segment of General Fund Expenditures representing 54.6% of the City's expenditures in fiscal year ending 06/30/15, followed by General Government at 15.8% and Public Works/Streets at 15.4%.



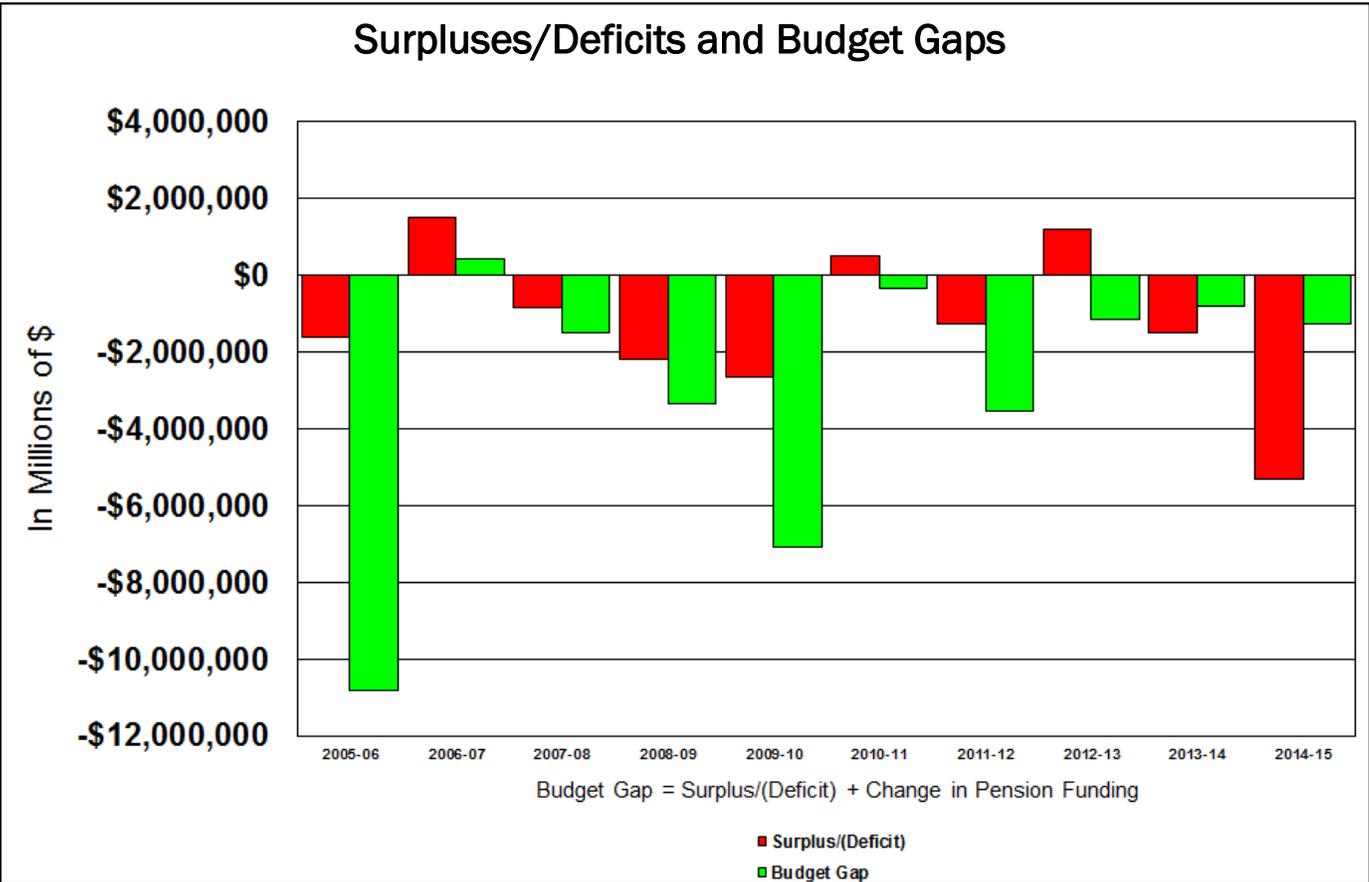
HISTORICAL GENERAL FUND REVENUES/EXPENDITURES

General Fund Revenues and Expenditures (Millions)

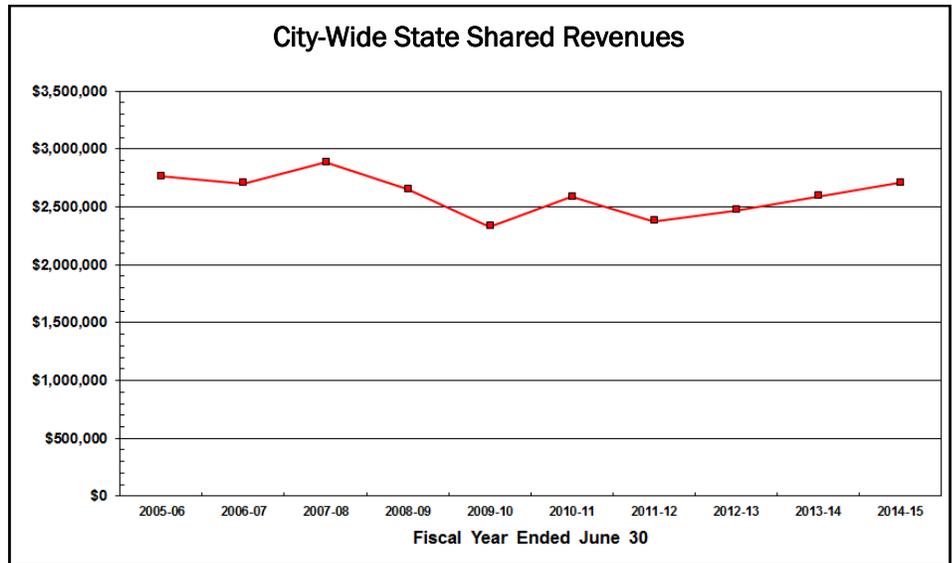
	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15
Total Revenue	\$7.10	\$7.12	\$7.37	\$7.45	\$7.25	\$7.15	\$7.24	\$7.52	\$7.73	\$7.63
Total Expenditures	7.03	7.23	7.10	7.33	7.16	\$7.37	7.32	7.04	8.54	7.64
Excess (Shortfall)	0.07	-0.11	0.27	0.12	0.09	-0.21	-0.08	.48	-0.81	0.00
Beginning Fund Balance	4.05	4.13	4.02	4.29	4.41	4.50	4.29	4.21	4.69	3.88
Ending Fund Balance	\$4.13	\$4.02	\$4.29	\$4.41	\$4.50	\$4.29	\$4.21	\$4.69	\$3.88	3.88
As a % of Revenue	58.12%	56.44%	58.15%	59.19%	62.11%	59.98%	58.16%	62.34%	50.18%	50.80%



DEFICITS AND BUDGET GAPS IN ESCANABA, 2005–2015

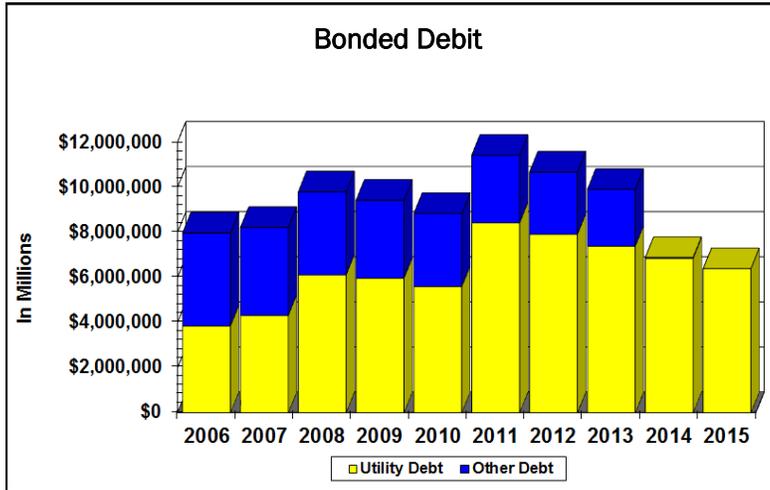


Michigan's Revenue Sharing Program began in the early 1930's and through numerous changes has evolved into the current system. Two main purposes of revenue sharing were to 1) equalize revenue among local governments, which have widely differing capability to raise revenue, and 2) to supplement the relatively limited revenue raising ability of most local governments. Over the last 10 years, the City of Escanaba's General Fund has had State Shared Revenues reduced by approximately \$187,000 annually.

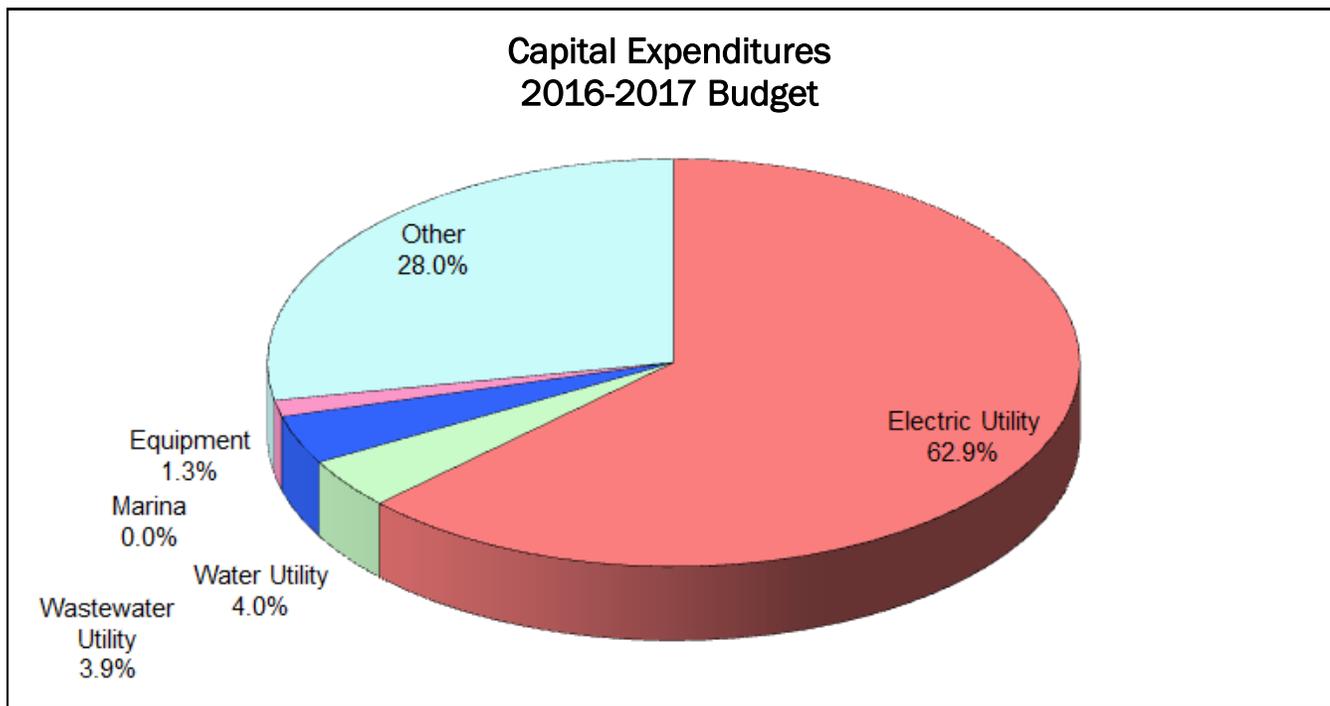


PERFORMANCE MATTERS RECREATION, CULTURE AND PARKS			
	2014	2015	
Miles of Paved Road—All Road	83	83	↔
Miles of Sidewalks and Non-Motorized Trails Per Mile of Local Roads	1.6	1.6	↔
Miles of Sidewalks and Non-Motorized Trails per Mile of All Roads	1.1	1.1	↔
Miles of Sidewalks—All Sidewalks	79.5	79.5	↔
Miles of Non-Motorized Paths—All Paths	7.97	7.97	↔
Percent of Road Funding from General Fund	16.3%	6.8%	↓
Percent of Road Funding—All Funds	17.7%	20.3%	↑
Street Condition—Adequate %	35%	47%	↑
Street Condition—Sub Standard %	65%	48%	↓
Street Condition—Non-Rated	0%	5%	↑
Average Age of Critical Infrastructure	75 Years	75 Years	↔

LONG-TERM DEBT



The long-term debt used by the City of Escanaba is generally dedicated to infrastructure needs of the City and is paid with tax collections and fees for services. Another type of debt, known as "Revenue Bonds", is issued for activities like water system improvements and tax increment finance authorities, such as the Downtown Development Authority.

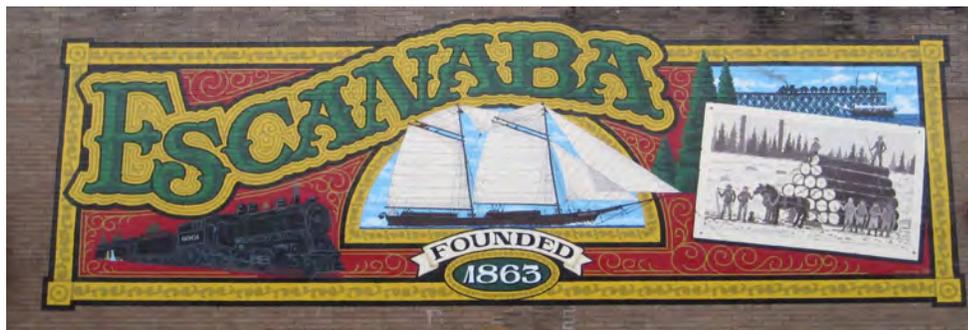


2016-2017 BUDGET SUMMARY

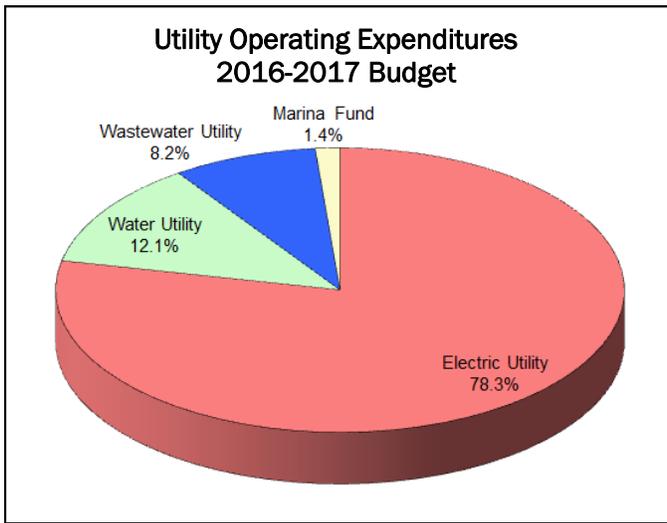
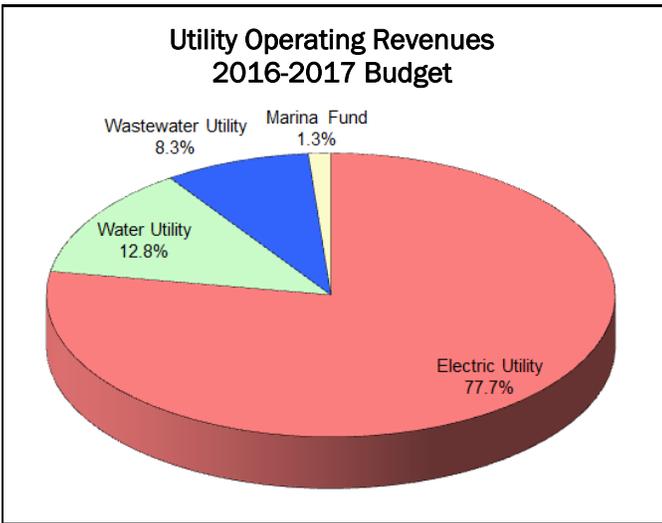
The following tabulation represents a summary of the majority of the City's funds, revenues and expenditures, as an illustration of the scope of the municipal operations. Internal service funds are not included, as revenues for these funds are recorded as expenditures in various funds and inclusion would result in an overstatement of expenditures. Of the fiduciary funds, only the Gas Retirement Fund is included. Capital expenditures are not included for the utility funds.

Where applicable, use of fund balance is shown as a revenue source, as prescribed by State Law. It is important to note that this schedule is not prepared according to Generally Accepted Accounting Principles, as there are no eliminations of inter-fund transfers.

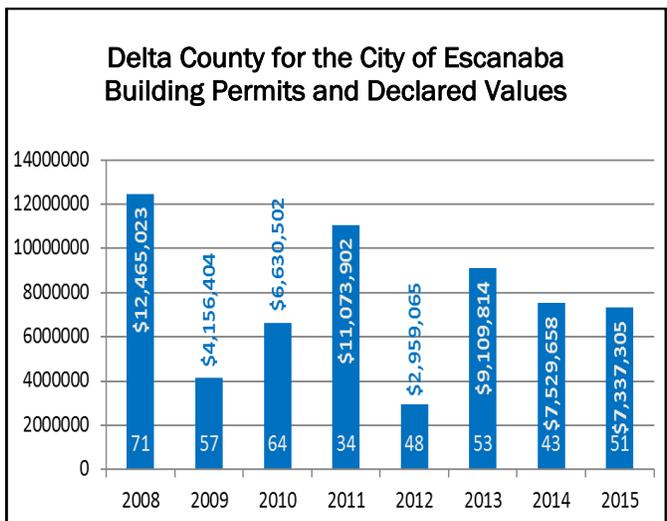
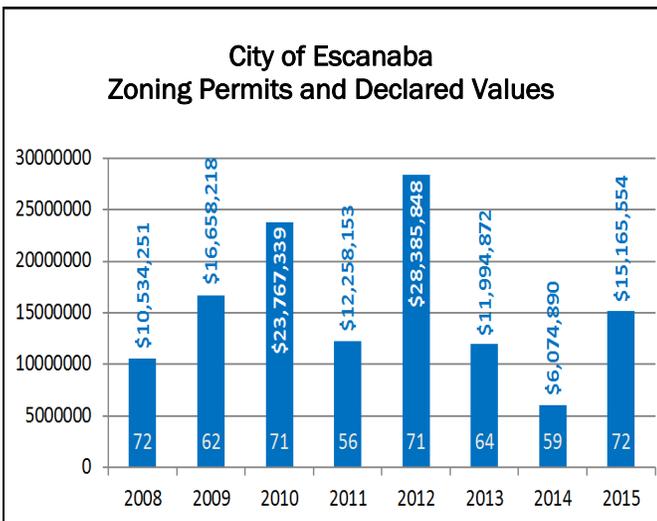
	Revenues	Expenditures
General Fund	\$7,961,440	\$7,960,490
Major Street Fund	1,567,133	1,567,133
Local Street Fund	1,624,767	1,624,767
Library Fund	573,231	573,231
Land Development Fund	128,705	125,705
D.D.A. (Downtown Development Authority)	454,920	454,920
Delta County Central Dispatch Authority	789,025	789,025
Revolving Loan Funds (3)	1,145,750	1,104,000
Parking Maintenance Fund	36,000	36,000
Gas Retirement Fund	<u>19,000</u>	<u>17,000</u>
TOTAL CITY OPERATIONS	\$14,299,971	\$14,255,271
Enterprise Operations		
Electric Utility Fund	\$13,821,850	\$14,125,151
Water Utility Fund	2,273,526	2,179,954
Wastewater Utility Fund	1,476,850	1,486,247
Marina Fund	<u>226,800</u>	<u>252,598</u>
TOTAL UTILITY OPERATIONS	\$17,799,026	\$18,043,950
GRAND TOTAL	\$32,098,997	\$32,299,221



UTILITY OPERATIONS



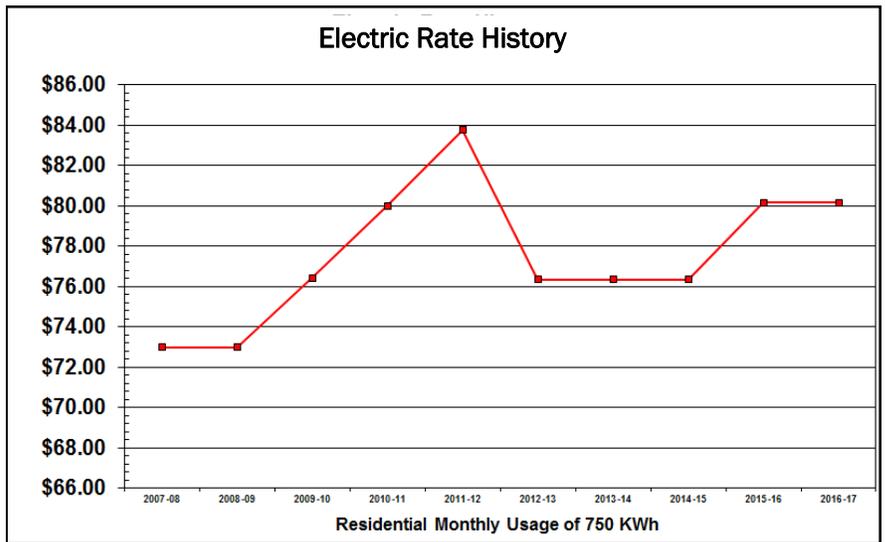
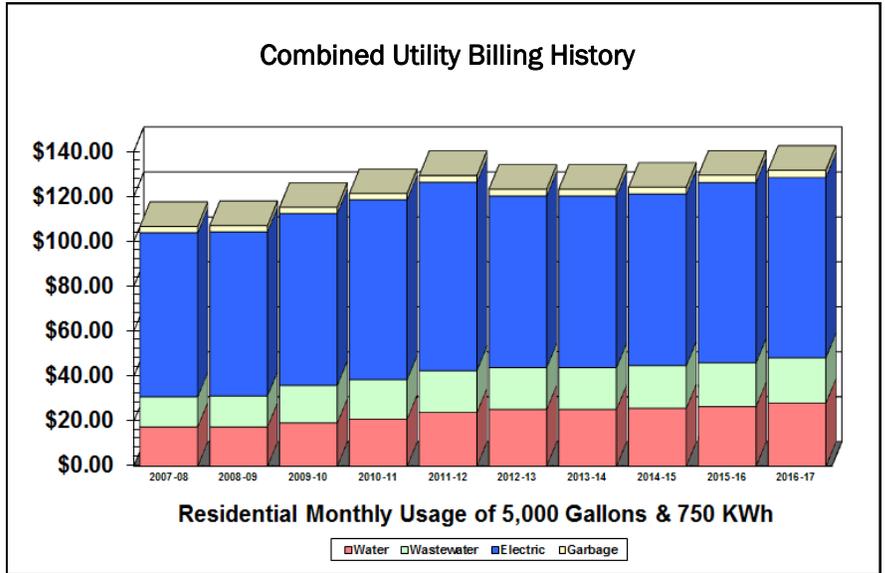
PERFORMANCE MATTERS			
LAND USE			
	2014	2015	
Declared Construction Values—Zoning Permit	\$6,074,890	\$15,165,554	↑
Number of Zoning Permits Issued	59	72	↑
Delta County Building Permits Values	\$7,529,658	\$7,337,305	↓
Delta County Building Permits Issued	43	51	↑



HISTORICAL BILLING



In the current operating budget, the Electric Fund budget, which supports the day-to-day activities of the electrical operations (generation /distribution), is \$14,125,151 representing an increase of 2.8%/ over the previous year's budget. As of June 30, 2015, the overall City Electric Fund net assets exceed \$15,800,00 and the cash balance is approximately \$12,000,000.



PERFORMANCE MATTERS			
ELECTRICAL USE / PRODUCTION			
	2013/2014	2014/2015	
Amount of Megawatts (mwh) Produced	11,356	0*	↓
Amount of Megawatts (mwh) Sold to Customers	143,873	138,290	↓

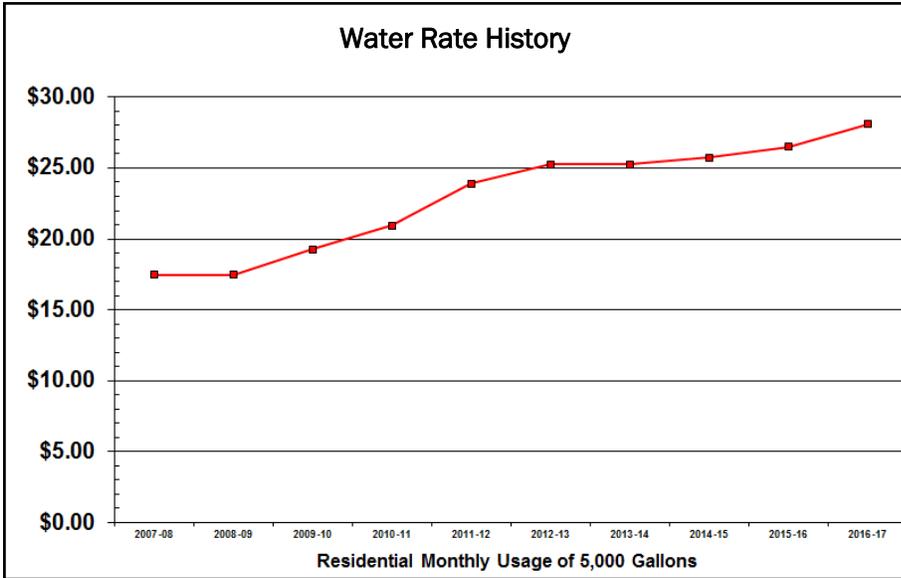
* The City of Escanaba No Longer Produces Electricity

Projected Example Customer Classification and Usage - Effective OCT 2016

City (Utility)	Residential 500 kWh/mo	Commercial 4000 kWh/mo	Large Power 200,000 kWh & 463 kW
Escanaba City of Escanaba	\$56.23	1 Ph \$365.38 3 Ph \$373.75	\$16,151.42
Manistique Cloverland REA	\$57.96	\$418.42	\$19,219.89
Menominee WPS	\$62.78	\$450.80	\$17,667.93
Gladstone City of Gladstone/WPPI	\$68.05	1 Ph \$494.80 3 Ph \$495.80	\$19,191.00
Iron Mountain WE Energies	\$78.33	1 Ph \$591.35 3 Ph \$605.66	\$22,424.18
Marquette Marquette BLP	\$84.00	\$665.00	\$29,239.50
Ishpeming UPPCO	\$114.83	\$731.48	\$24,909.77
Traverse City Traverse City L&P	\$53.00	\$497.40	\$17,703.00
Alpena Alpena Power Co	\$64.11	\$484.28	\$19,024.21
Gaylord Great Lakes Energy	\$75.41	\$515.76	\$16,359.00
Cadillac Consumer's	\$75.10	\$413.38	\$24,361.25



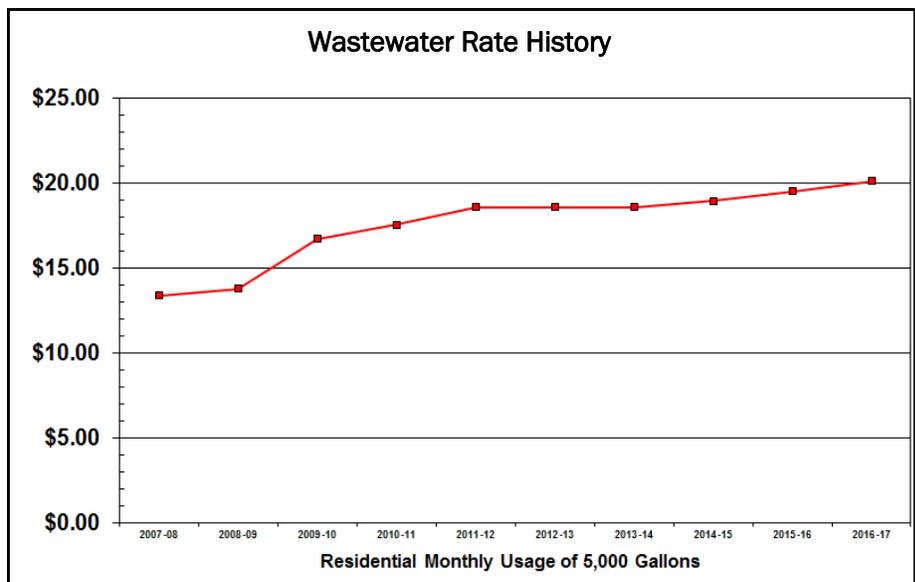
WATER/WASTEWATER UTILITY



In the current operating year budget, the Water Fund Budget, which supports the day-to-day activities of the Water Treatment Plant, is \$2,,179,954 representing an increase of 4.1% when compared to the previous year's budget. As of June 30, 2015, the overall City Water Fund net assets exceed \$5,965,000. The current cash balance is approximately \$662,000.

PERFORMANCE MATTERS			
ANNUAL TOTALS FOR THE WATER AND WASTEWATER DEPARTMENTS			
	2014/2015	2015/2016	
Gallons of Water Treated (in millions)	848	776	↓
Gallons of Sewage Treated (in millions)	679	609	↓

In the current operating year budget, the Wastewater Fund budget, which supports the day-to-day activities of the Wastewater Treatment Plant is \$1,486,247, representing an increase of 1.5% over the previous year's budget. As of June 30, 2015, the overall City Wastewater Fund net assets exceed \$7,050,000. The current cash balance is approximately \$2,654,000.



2016-2017 Cost of Water and Wastewater Per 5,000 Gallons Per Month			
City	Water (\$)	Wastewater (\$)	Total (\$)
Kingsford**	\$14.00	\$18.65	\$32.65
Escanaba	\$28.10	\$20.14	\$48.24
Iron Mountain**	\$31.25	\$22.98	\$54.23
Gladstone	\$36.00	\$39.25	\$75.25
Marquette (2015)*	\$38.71	\$51.76	\$90.47
Sault Ste. Marie	\$45.00	\$52.22	\$97.22
Iron Wood	\$54.10	\$72.67	\$126.77
Munising	\$57.21	\$80.55	\$137.76
Manistique	\$76.38	\$74.64	\$151.02

*Marquette's rates are from 2015. The 2016-2017 rates will be available October 1st.

** Kingsford & Iron Mountain are a Joint Sewer Authority - They only take care of the Wastewater Plant (no Collection System). The Wastewater Plant bills the community on the flow of the meter reading at the plant - meaning they get paid for every gallon coming into the plant (including rain water and snow melt).



WASTEWATER TREATMENT PLANT



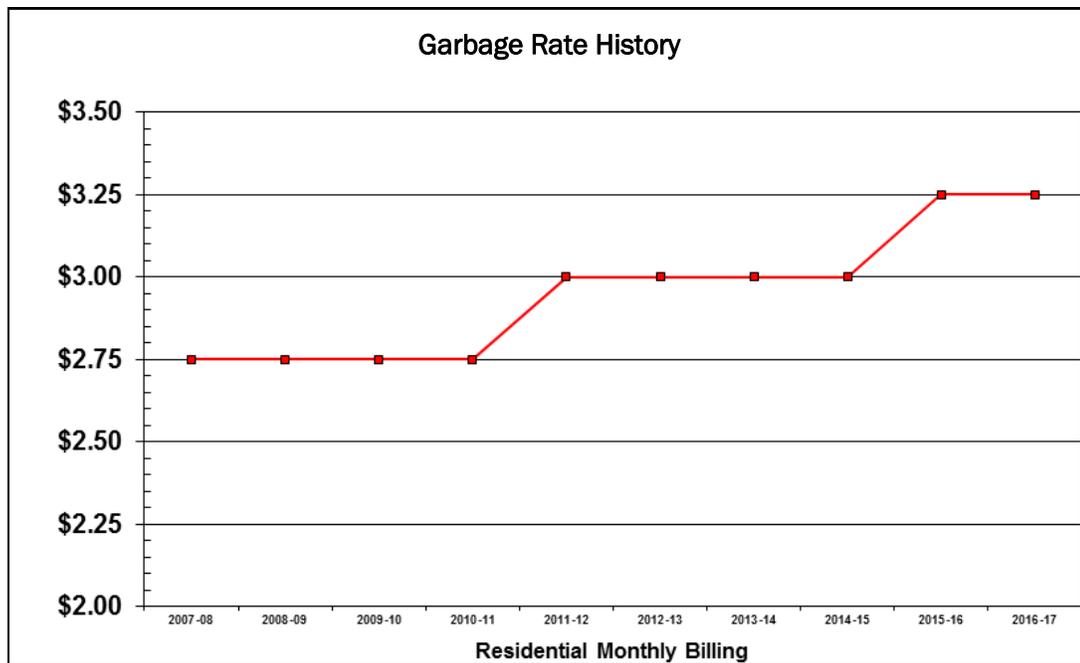
WATER TREATMENT PLANT



CITY OF ESCANABA
MISSION STATEMENT

Enhancing the enjoyment and livability of our community by providing quality municipal services to our citizens.

PERFORMANCE MATTERS GARBAGE / RECYCLING COLLECTION			
	2014	2015	
Tons of Garbage to Landfill	4,223	4,371	↑
Tons of Recycling to Landfill	472	454	↓
Curbside Recycling Availability Percent	100%	100%	↔



TRAFFIC TICKETS FROM 2005 THRU 2015

Year	Civil Infraction	Misdemeanors	Totals
2005	1591	855	2446
2006	1808	987	2795
2007	1075	679	1754
2008	1039	545	1584
2009	945	477	1422
2010	927	453	1380
2011	1013	661	1674
2012	814	376	1190
2013	593	324	932
2014	773	185	958
2015	705	145	850



PERFORMANCE MATTERS			
PUBLIC SAFETY - CRIME, TRAFFICE AND FIRE			
	2014	2015	
Violent Crimes Per 1,000	2.90	2.02	↓
Property Crimes Per 1,000	41.7	52.4	↑
Traffic Injuries / Fatalities	73	51	↓
Traffic Tickets - City Infraction	773	705	↓
Traffic Tickets - Misdemeanor	185	145	↓
Call Volume - Incident	7,512	8,212	↑
Call Volume - Quick Call	14,557	14,811	↑
Fire Calls	99	140	↑
Escanaba Public Safety Case Clearance Rate	52%	56%	↑
Statewide Case Clearance Rate (Averages)	36%	37%	↑

PERFORMANCE MATTERS PUBLIC ACCESS TO CITY MEETINGS		
	2014	2015
Regular City Council	24	24
Special / Joint City Council	25	24
Regular Planning Commission	9	11
Special / Joint Planning Commission	2	1
Regular Recreation Advisory Committee	6	8
Special / Joint Recreation Advisory Committee	0	2
Regular Electrical Advisory Committee	0	0
Special / Joint Electrical Advisory Committee	12	12
Regular Citizen's Environmental Advisory Committee	0	0
Special / Joint Citizen's Environmental Advisory Committee	0	0
Regular Downtown Development Authority	11	12
Special / Joint Downtown Development Authority	3	3
Regular Loan Administration Board	3	2
Special / Joint Loan Administration Board	0	2
Regular Board of Appeals	1	2
Special / Joint Board Appeals	0	2
Regular Traffic Safety Advisory	3	1
Special / Joint Traffic Safety Advisory	1	2
Regular Harbor Advisory Committee	6	4
Special / Joint Harbor Advisory Committee	0	2
Regular Public Safety Retirement Board	9	10
Special / Joint Public Safety Retirement Board	0	0
Regular Board of Equalization and Review	5	5
Special / Joint Board of Equalization and Review	0	2
Regular Board of Library Trustees	10	7
Special / Joint Board of Library Trustees	0	2
Regular Brownfield Redevelopment Authority	3	0
Special / Joint Brownfield Redevelopment Authority	0	2
Regular Historic District Commission	6	4
Special / Joint Historic District Commission	2	3
Regular Liquor Review Board	1	0
Special / Joint Liquor License Review Board	0	2

ESCANABA LONG-TERM DEBT

**CITY OF ESCANABA
SCHEDULE OF DEBT SERVICE
COMBINED CITY OF ESCANABA LONG TERM DEBT SERVICE**

Fiscal Year Ended	Principal Beginning Balance	Governmental		Utility Revenue		Total Payments	Principal Ending Balance
		Principal	Interest	Principal	Interest		
June 30, 2016	\$6,380,000	-	-	\$ 470,000	\$ 162,952	\$ 632,952	\$5,910,000
June 30, 2017	5,910,000	-	-	485,000	152,521	637,521	5,425,000
June 30, 2018	5,425,000	-	-	495,000	141,376	636,376	4,930,000
June 30, 2019	4,930,000	-	-	505,000	129,677	634,677	4,425,000
June 30, 2020	4,425,000	-	-	455,000	118,095	573,095	3,970,000
June 30, 2021	3,970,000	-	-	470,000	106,626	576,626	3,500,000
June 30, 2022	3,500,000	-	-	480,000	94,614	574,614	3,020,000
June 30, 2023	3,020,000	-	-	490,000	82,253	572,253	2,530,000
June 30, 2024	2,530,000	-	-	500,000	69,533	569,533	2,030,000
June 30, 2025	2,030,000	-	-	340,000	58,585	398,585	1,690,000
June 30, 2026	1,690,000	-	-	350,000	49,456	399,456	1,340,000
June 30, 2027	1,340,000	-	-	360,000	39,851	399,851	980,000
June 30, 2028	980,000	-	-	370,000	29,872	399,872	610,000
June 30, 2029	610,000	-	-	195,000	21,480	216,480	415,000
June 30, 2030	415,000	-	-	205,000	14,724	219,724	210,000
June 30, 2031	210,000	-	-	210,000	7,508	-	-
	TOTALS	-	-	\$ 6,380,000	\$ 1,279,123	\$ 7,659,123	



2002 WATER UTILITY REVENUE BOND**Original Issue: \$2,750,000****Issue Date: 06/27/2002**

Repayment Source: Water Billing Revenues

Fiscal Year Ended	Principal	Interest	Total
June 30, 2016	\$ 140,000	\$ 33,375	\$ 173,375
June 30, 2017	145,000	29,812	174,812
June 30, 2018	150,000	26,125	176,125
June 30, 2019	150,000	22,375	172,375
June 30, 2020	155,000	18,563	173,563
June 30, 2021	160,000	14,625	174,625
June 30, 2022	165,000	10,562	175,562
June 30, 2023	170,000	6,375	176,375
June 30, 2024	170,000	2,125	172,125
TOTALS	\$ 1,405,000	\$ 163,937	\$ 1,568,937

2009 WATER UTILITY REVENUE BOND**Original Issue: \$2,950,000****Issue Date: 03/29/2007**

Repayment Source: Water Billing Revenues

Fiscal Year Ended	Principal	Interest	Total
June 30, 2016	\$ 140,000	\$ 42,287	\$ 182,287
June 30, 2017	140,000	39,312	179,312
June 30, 2018	145,000	36,284	181,284
June 30, 2019	150,000	33,150	183,150
June 30, 2020	150,000	29,962	179,962
June 30, 2021	155,000	26,721	181,721
June 30, 2022	160,000	23,376	183,376
June 30, 2023	160,000	19,976	179,976
June 30, 2024	165,000	16,522	181,522
June 30, 2025	170,000	12,962	182,962
June 30, 2026	170,000	9,350	179,350
June 30, 2027	175,000	5,685	180,685
June 30, 2028	180,000	1,913	181,913
TOTALS	\$ 2,060,000	\$ 297,500	\$ 2,357,500

2010 WATER UTILITY REVENUE BOND

Original Issue: \$3,200,000

Issue Date: 12/07/2010

Repayment Source: Water Billing Revenues

Fiscal Year Ended	Principal	Net Interest	Total
June 30, 2016	\$ 135,000	\$ 82,621	\$ 217,621
June 30, 2017	140,000	80,022	220,022
June 30, 2018	140,000	76,942	216,942
June 30, 2019	145,000	73,477	218,477
June 30, 2020	150,000	69,570	219,570
June 30, 2021	155,000	65,280	220,280
June 30, 2022	155,000	60,676	215,676
June 30, 2023	160,000	55,902	215,902
June 30, 2024	165,000	50,886	215,886
June 30, 2025	170,000	45,623	215,623
June 30, 2026	180,000	40,106	220,106
June 30, 2027	185,000	34,166	219,166
June 30, 2028	190,000	27,959	217,959
June 30, 2029	195,000	21,480	216,480
June 30, 2030	205,000	14,724	219,724
June 30, 2031	210,000	7,508	217,508
TOTALS	\$ 2,680,000	\$ 806,942	\$ 3,486,942

1998 WASTEWATER UTILITY REVENUE BOND

Original Issue: \$1,040,000

Issue Date: 09/29/1998

Repayment Source: Wastewater Billing Revenues

Fiscal Year Ended	Principal	Interest	Total
June 30, 2016	\$ 55,000	\$ 4,669	\$ 59,669
June 30, 2017	60,000	3,375	63,375
June 30, 2018	60,000	2,025	62,025
June 30, 2019	60,000	675	60,675
TOTALS	\$ 235,000	\$ 10,744	\$ 245,744

Internal Loan for Purchase of Garbage / Recycling Carts

Original Issue: \$452,825

Issue Date: 10/18/2007

Repayment Source: Motor Vehicle Fund to pay General Fund

Fiscal Year Ended	Principal	Interest	Total
June 30, 2016	\$ 13,271.82	\$ 6,128.18	\$ 19,400.00
June 30, 2017	13,710.11	5,689.89	19,400.00
June 30, 2018	14,121.42	5,278.58	19,400.00
June 30, 2019	14,545.06	4,854.94	19,400.00
June 30, 2020	14,969.31	4,430.69	19,400.00
June 30, 2021	15,430.49	3,969.51	19,400.00
June 30, 2022	15,893.41	3,506.59	19,400.00
June 30, 2023	16,370.21	3,029.79	19,400.00
June 30, 2024	16,854.36	2,545.64	19,400.00
June 30, 2025	17,366.95	2,033.05	19,400.00
June 30, 2026	17,887.95	1,512.05	19,400.00
June 30, 2027	18,424.59	975.41	19,400.00
June 30, 2028	14,089.01	423.83	14,512.84
TOTALS	\$ 202,934.68	\$ 44,378.16	\$ 247,312.84

Internal Loan for City Hall / Library Bond Payoff

Original Issue: \$1,250,000

Issue Date: 03/01/2014

Repayment Source: Escanaba Building Authority to pay Electric Fund

Fiscal Year Ended	Principal	Interest	Total
March 1, 2016	\$ 125,000.00	\$ 28,125.00	\$ 153,125.00
March 1, 2017	125,000.00	25,000.00	150,000.00
March 1, 2018	125,000.00	21,875.00	146,875.00
March 1, 2019	125,000.00	18,750.00	143,750.00
March 1, 2020	125,000.00	15,625.00	140,625.00
March 1, 2021	125,000.00	12,500.00	137,500.00
March 1, 2022	125,000.00	9,375.00	134,375.00
March 1, 2023	125,000.00	6,250.00	131,250.00
March 1, 2024	125,000.00	3,125.00	128,125.00
TOTALS	\$ 1,125,000.00	\$ 171,875.00	\$ 1,421,875.00

Internal Loan Consolidation for Marina Harbormaster Building and L-Dock

Original Issue: \$260,313.82

Issue Date: 07/01/2016

Repayment Source: Marina Fund to pay Land Development Fund

Fiscal Year Ended	Principal	Interest	Total
June 30, 2016	\$ 32,969.34	\$ 13,489.30	\$ 19,480.04
June 30, 2017*	7,809.41	13,996.19	21,805.60
June 30, 2018	7,389.53	14,416.07	21,805.60
June 30, 2019	6,957.05	14,848.55	21,805.60
June 30, 2020	6,511.59	15,294.01	21,805.60
June 30, 2021	6,052.77	15,752.83	21,805.60
June 30, 2022	5,580.19	16,225.41	21,805.60
June 30, 2023	5,093.42	16,712.18	21,805.60
June 30, 2024	4,592.06	17,213.54	21,805.60
June 30, 2025	4,075.65	17,729.95	21,805.60
June 30, 2026	3,543.75	18,261.85	21,805.60
June 30, 2027	2,995.90	18,809.70	21,805.60
June 30, 2028	2,431.61	19,373.99	21,805.60
June 30, 2029	1,850.39	19,955.21	21,805.60
June 30, 2030	1,251.73	20,553.87	21,805.60
June 30, 2031	635.11	21,170.49	21,805.60
TOTALS	\$ 99,739.50	\$ 273,803.12	\$ 346,564.02

*NOTE: Loans refinanced effective 07/01/2016



Internal Loan for Downtown Development Authority Marketplace

Original Issue: \$500,000

Issue Date: 06/30/2016

Repayment Source: Downtown Development Authority to pay UDAG Fund

Fiscal Year Ended	Principal	Interest	Total
June 30, 2016*			
June 30, 2017	42,620.00	17,500.00	\$60,120.00
June 30, 2018	44,111.70	16,008.30	60,120.00
June 30, 2019	45,655.61	14,464.39	60,120.00
June 30, 2020	47,218.31	12,901.69	60,120.00
June 30, 2021	48,906.20	11,213.80	60,120.00
June 30, 2022	50,617.91	9,502.09	60,120.00
June 30, 2023	52,389.54	7,730.46	60,120.00
June 30, 2024	54,207.02	5,912.98	60,120.00
June 30, 2025	56,120.42	3,999.58	60,120.00
June 30, 2026	58,153.29	2,035.37	60,188.66
TOTALS	\$ 500,000.00	\$ 101,268.66	\$ 601,268.66

*NOTE: First Payment will not be made until 06/30/2017



Delta County—Population/Labor Force

2015 County Population (est.)	36,377
2015 Escanaba Population (est.)	12,334
2015 Gladstone Population (est.)	4,830
2010 People/Square Mile (est.)	City 979.9 / County 31.7
2015 Total Labor Force	County 11,647
2015 Unemployment Rate	County 6.8%

Population by Gender & Minority Group - Delta County (est.)

Female	50.5%
Male	49.5%
White	94.4%
American Indian/Alaska Native	2.5%
Other	2.3%
Black	0.4%
Asian	0.4%

Income

2010-2014 Median Household Income	City \$26,808 County \$42,070
2010-2014 Per Capita Money Income	City \$19,606 County \$22,575

Delta County Population by Age - 2015

Persons Under 18 yrs Old (est.)	20.3%
Persons 65 Yrs and Over (est.)	22.0%

Sources: Michigan Department of Technology, Management & Budget, Bureau of Labor Market Information & Strategic Initiatives and US Census



THANK YOU FOR TAKING THE TIME TO REVIEW THE "DOLLARS AND SENSE - HOW THE CITY OF ESCANABA SPENDS YOUR MONEY".

IF YOU HAVE ANY QUESTIONS, CONCERNS OR COMMENTS, PLEASE CONTACT US:

JAMES V. O'TOOLE
CITY MANAGER
410 LUDINGTON STREET
ESCANABA, MI 49829
(906) 786-9402 PHONE
(906) 786-4755 FAX
jotoole@escanaba.org

WEBSITE

www.escanaba.org



Find us on
Facebook

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

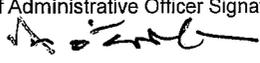
Issued under authority of 2015 Public Act 84. Filing is mandatory to qualify for payments.

e-mailed 11/18/16

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 2015 Public Act 84. The Citizen's Guide, Performance Dashboard, Debt Service Report, and Projected Budget Report shall be made available for public viewing in the clerk's office or posted on a publicly accessible Internet site. The local unit must include in any mailing of general information to its citizens, the physical location or Internet website address where all the documents are available for viewing.
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, 2015**, (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 City of Escanaba		Local Unit County Name Delta	
Local Unit Code 21-2010		Contact E-Mail Address mbecotte@escanaba.org	
Contact Name Melissa Becotte	Contact Title City Controller	Contact Telephone Number (906) 789-7300	Extension
Website Address, if reports are available online www.escanaba.org		Current Fiscal Year End Date 6/30/2017	
PART 2: CERTIFICATION			
<i>In accordance with 2015 Public Act 84, 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; 2) has made the documents available for public viewing in the city, village, township, or county clerk's office or has posted them on a publicly accessible Internet site; and 3) will include in any mailing of general information to our citizens, the physical location or Internet website address where the documents are located. The Citizen's Guide, Performance Dashboard, Debt Service Report, and Projected Budget Report are attached to this signed certification.</i>			
Chief Administrative Officer Signature (as defined in MCL 141.422b) 		Printed Name of Chief Administrative Officer (as defined in MCL 141.422b) James V. O'Toole	
Title City Manager		Date 11/18/16	

Completed and signed form (including required attachments) should be e-mailed to: TreasRevenueSharing@michigan.gov

If you are unable to submit via e-mail, fax to 517-335-3298 or mail the completed form and required attachments to:

Michigan Department of Treasury
Office of Revenue and Tax Analysis
PO Box 30722
Lansing MI 48909

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