

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

**RE: Compliance Form 4886 for Crawford County, MI Transparency & Accountability**

The Crawford County 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 Crawford County 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 Crawford County'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,



Paul Compo  
County Controller

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

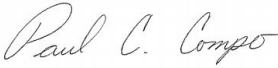
### City, Village, and Township Revenue Sharing and County Incentive Program Certification

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 Crawford County		Local Unit County Name Crawford County	
Local Unit Code 200000		Contact E-Mail Address pcompo@crawfordco.org	
Contact Name Paul Compo	Contact Title County Controller	Contact Telephone Number 989-344-3202	Extension
Website Address, if reports are available online <a href="http://munetrix.com/sections/data/municipal.php?MuniID=274&amp;Type=County">http://munetrix.com/sections/data/municipal.php?MuniID=274&amp;Type=County</a>		Current Fiscal Year End Date 2017-09-30	
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 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) Paul Compo	
Title County Controller		Date September 29, 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

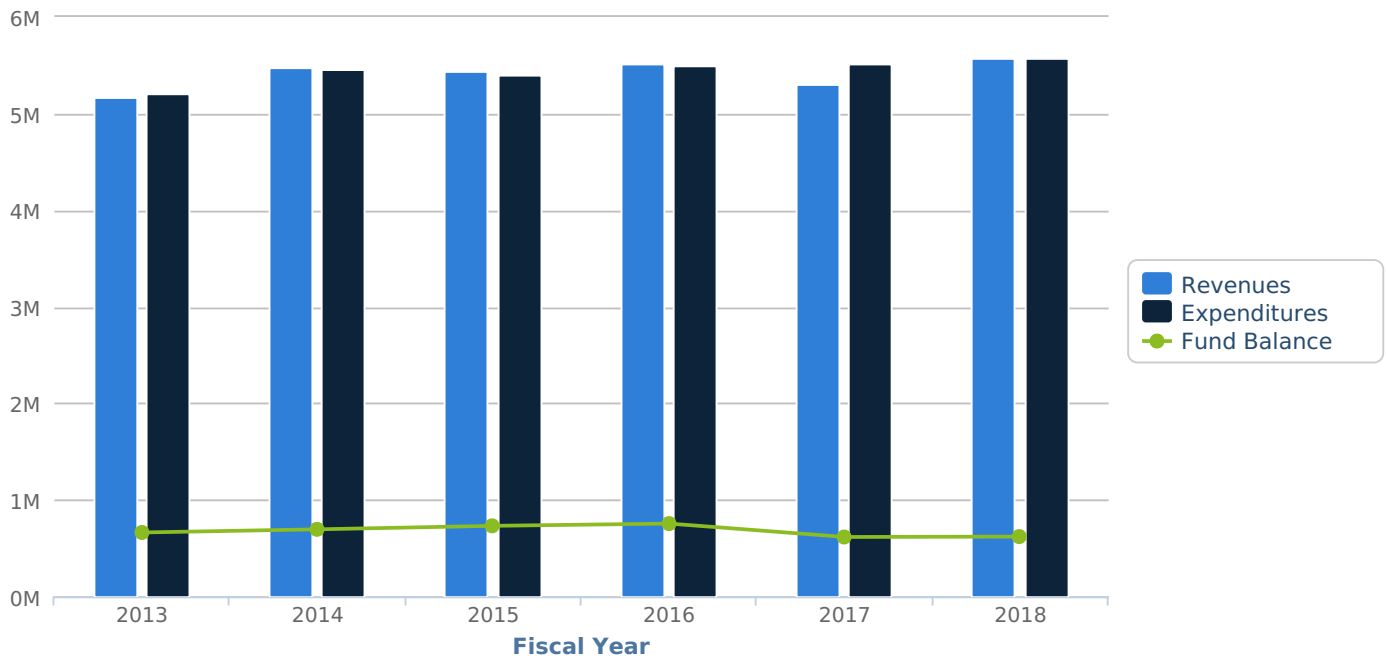
Name	Type	Fiscal Year End	Population (2010)	Phone	Website
Crawford County	County	September	14,074	(989) 348-2841	www.crawfordco.org

# Multi-Year General Fund Only

Year	Data Status	Fiscal Score	Population	General Fund Revenues	General Fund Expenditures	*Available Fund Balance	Taxable Value
2018	Forecast	1	14,500	\$5,570,234	\$5,570,234	\$618,000	\$534,648,255
2017	Budget	2	14,000	\$5,299,628	\$5,511,447	\$613,824	\$534,648,255
2016	Historic	3	13,744	\$5,521,051	\$5,494,896	\$752,720	\$533,749,372
2015	Historic	2	13,809	\$5,443,647	\$5,411,480	\$729,487	\$542,956,485
2014	Historic	1	13,756	\$5,473,251	\$5,464,083	\$693,343	\$550,086,326
2013	Historic	1	13,904	\$5,177,150	\$5,208,654	\$660,500	\$544,891,452

\*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

## 2018 Notes:

### Assumptions for General Fund Revenue:

1. Property tax revenue will not increase by more than 1.0%
2. Personal Property Tax reimbursement will continue to keep pace with the previous reimbursement
3. District Court costs will increase significantly as a result of the Sheriff's traffic safety program

### Assumptions for General Fund Expenses

1. There will be little to no turnover within the personnel of the county
2. The Sheriff's Office will add two new officers. Those officers will allow the reduction of overtime throughout the department along with the elimination of the seasonal traffic safety program in favor of a year round safety program
3. There will be nominal to no impact from tax tribunal decisions in FY 2018

# Financial Statement

Including General Fund only

## Balance Sheet

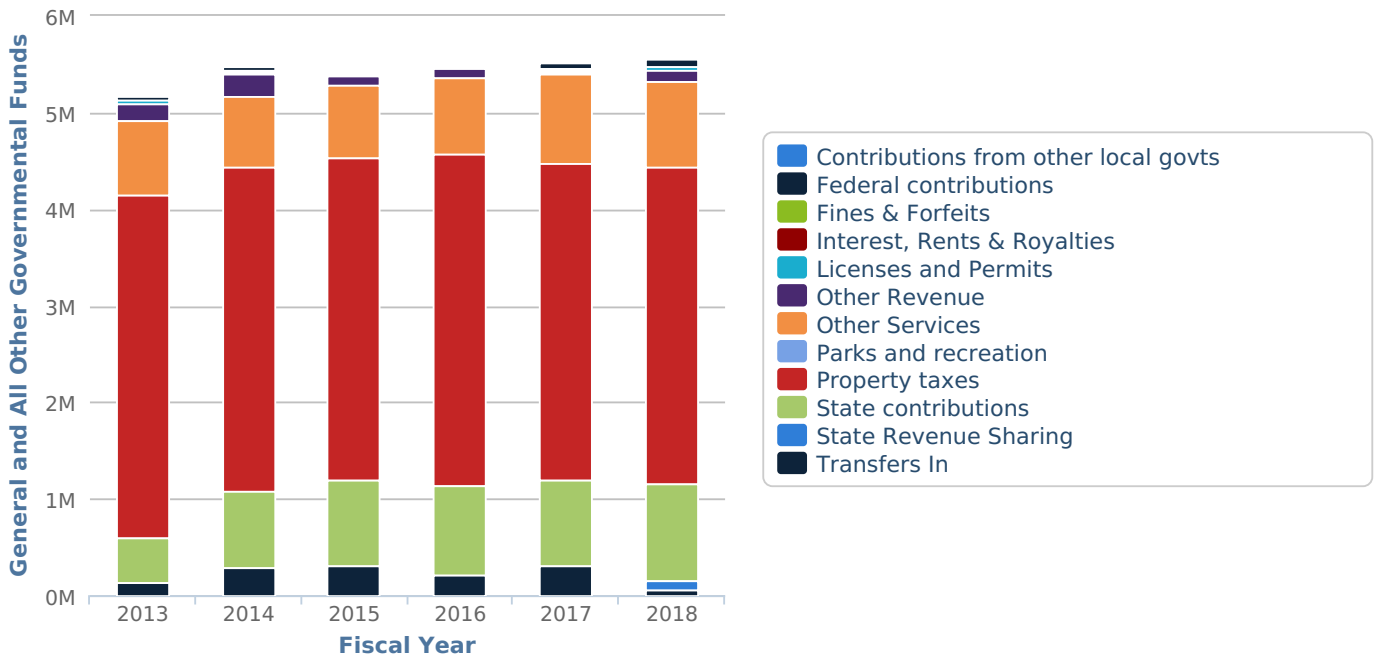
Category Name	2018	2017	2016	2015	2014	2013
Fund Equity	\$618,000	\$613,824	\$780,824	\$754,669	\$722,502	\$713,334
Total Assets	N/A	N/A	\$2,145,177	\$2,260,533	\$2,153,246	\$1,915,736
Total Liabilities	\$0	N/A	\$1,364,353	\$1,505,864	\$1,430,744	\$1,202,402

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

## Revenues

Category Name	2018	2017	2016	2015	2014	2013
Contributions from other local govts	\$22,000	\$17,500				
Federal contributions	\$65,000	\$70,000	\$23,080	\$17,092	\$33,721	\$37,828
Fines & Forfeits	\$0	\$0	\$4,590	\$3,110		
Interest, Rents & Royalties	\$13,155	\$14,700	\$12,394	\$13,168	\$10,388	\$13,716
Licenses and Permits	\$23,200	\$22,000	\$22,152	\$21,942	\$28,649	\$28,495
Other Revenue	\$114,250	\$18,500	\$87,985	\$102,712	\$224,609	\$181,927
Other Services	\$899,545	\$931,212	\$791,594	\$744,861	\$732,705	\$762,514
Parks and recreation	\$0					
Property taxes	\$3,273,344	\$3,266,390	\$3,448,209	\$3,345,563	\$3,362,737	\$3,546,805
State contributions	\$1,009,370	\$903,749	\$915,992	\$885,025	\$793,513	\$467,593
State Revenue Sharing	\$98,370					
Transfers In	\$52,000	\$299,249	\$215,055	\$310,174	\$286,929	\$138,272
<b>Total</b>	<b>\$5,570,234</b>	<b>\$5,543,300</b>	<b>\$5,521,051</b>	<b>\$5,443,647</b>	<b>\$5,473,251</b>	<b>\$5,177,150</b>

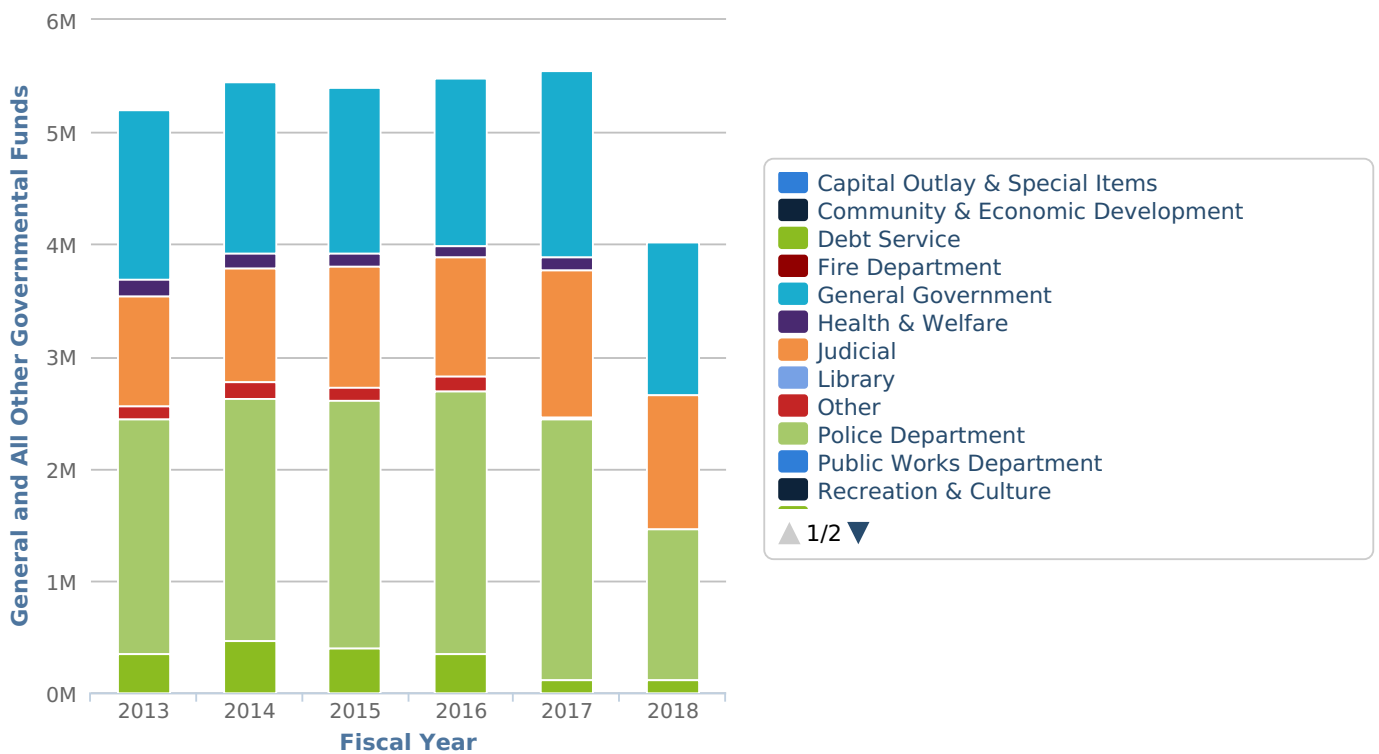
### Where The Money Comes From



## Expenses

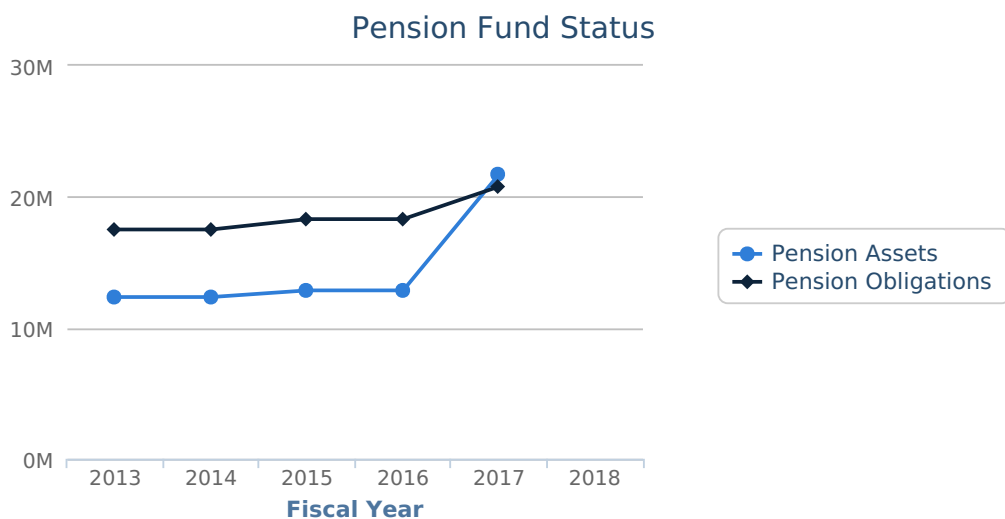
Category Name	2018	2017	2016	2015	2014	2013
Capital Outlay & Special Items	\$5,000		\$2,990	\$10,624	\$13,937	\$7,133
Community & Economic Development	\$0					
Debt Service	\$0					
Fire Department	\$0					
General Government	\$1,360,216	\$1,647,582	\$1,504,088	\$1,473,689	\$1,524,514	\$1,515,023
Health & Welfare		\$120,638	\$93,183	\$117,667	\$136,456	\$146,126
Judicial	\$1,191,682	\$1,320,204	\$1,072,229	\$1,075,658	\$1,015,205	\$983,932
Library	\$0					
Other		\$9,050	\$133,793	\$117,627	\$150,330	\$106,223
Police Department	\$1,343,355	\$2,332,826	\$2,345,893	\$2,215,220	\$2,157,914	\$2,095,575
Public Works Department	\$0					
Recreation & Culture	\$0					
Transfers Out	\$119,500	\$113,000	\$342,720	\$400,995	\$465,727	\$354,642
Utilities	\$0					
<b>Total</b>	<b>\$4,019,753</b>	<b>\$5,543,300</b>	<b>\$5,494,896</b>	<b>\$5,411,480</b>	<b>\$5,464,083</b>	<b>\$5,208,654</b>

### How The Money Is Spent



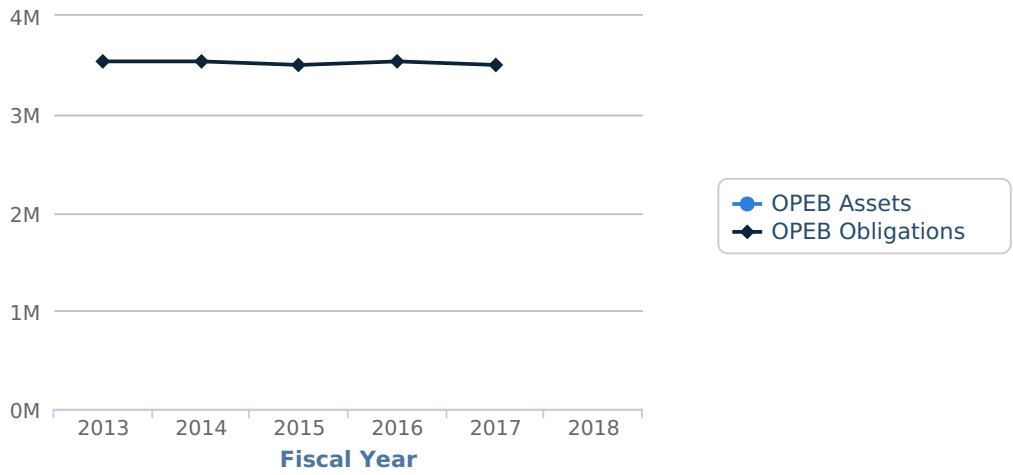
## Supplementary Information (Pension / OPEB)

Category Name	2018	2017	2016	2015	2014	2013
Pensions Actuarial Liability	N/A	\$20,780,409	\$18,294,307	\$18,294,307	\$17,503,191	\$17,503,191
Pension Fund Assets	N/A	\$21,721,634	\$12,854,226	\$12,854,226	\$12,346,721	\$12,346,721
OPEB Actuarial Liability	N/A	\$3,500,000	\$3,536,453	\$3,500,000	\$3,536,453	\$3,536,453
OPEB Fund Assets	N/A	N/A	N/A	N/A	N/A	N/A





### Other Post-Employment Benefit Fund Status



**OPEB Notes:**

OPEB data does not include Road Commission.

We are scheduled to have another valuation done in FY 2018 to update our OPEB ARC.

## Fund Equity Detail

Category Name	2018	2017	2016	2015	2014	2013
Assigned	\$0					
Committed	\$0		\$117,402			
Nonspendable	\$0		\$28,104	\$25,182	\$29,159	\$52,834
Restricted	\$0					
Unassigned	\$618,000	\$613,824	\$635,318	\$729,487	\$693,343	\$660,500

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Fiscal Stability	2015	2016	Progress
Fiscal Distress Indicator Score	2	3	↓
Annual General Fund expenditures per capita	\$392	\$400	↓
Fund balance as % of General Fund Revenues <a href="#">i</a>	13.4%	13.6%	↑
Other Post Employment Benefits % Funded	0.0%	0.0%	↔
Pension % Funded <a href="#">i</a>	70.3%	70.3%	↔
Debt burden per capita <a href="#">i</a>	\$73.1	\$112.4	↓

Economy & Financial Health	2015	2016	Progress
Population	13,809	13,744	↔
Taxable Value (100k)	\$542,956	\$533,749	↓

Public Safety	2014	2015	Progress
Crimes against persons per thousand residents <a href="#">i</a>	9.9	10.4	↓
Crimes against property per thousand residents <a href="#">i</a>	24.6	26.0	↓
Crimes against society per thousand residents <a href="#">i</a>	30.2	34.0	↓
Taxable Value (per \$100K) per Sworn Police Officer	\$343,804	-	↓

**OPEB Notes:**  
 OPEB data does not include Road Commission.  
 We are scheduled to have another valuation done in FY 2018 to update our OPEB ARC.

[Print](#)

**Crawford County**  
**Local Code: 20-0000**  
**Debt Service Summary Report**

**Bonds & contracts payable**

**Fiscal Years**

<b>Name</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>
Capital Improvement Bonds: 2009	140,612	142,050	138,050	138,800
Pension Obligation Bonds: 2015	306,782	409,565	480,565	550,065
<b>Subtotal for Bonds &amp; contracts payable</b>	<b>\$447,395</b>	<b>\$551,615</b>	<b>\$618,615</b>	<b>\$688,865</b>
<b>Total Principal &amp; Interest</b>	<b>\$447,395</b>	<b>\$551,615</b>	<b>\$618,615</b>	<b>\$688,865</b>

# Crawford County Complete Debt Report for Capital Improvement Bonds: 2009

## Issuance Information

**Debt Type:** Bonds & contracts payable  
**Activity Type:** Government  
**Repayment Source:** General Obligation  
**Issuance Date:** 2009-06-01  
**Issuance Amount:** \$1,500,000  
**Interest Rate:** 2.75-5.0  
**Maturing Through:** 2024  
**Principal Maturity Range:** \$75,000 - \$135,000  
**Series:** 2009

## Payment Schedule

<u>Date Due</u>	<u>Interest Rate</u>	<u>Principal</u>	<u>Interest</u>	<u>Payment</u>	<u>Balance</u>
2015-11-01	3.25%		22,806.25	22,806.25	\$1,010,000.00
2016-05-01	3.75%	95,000.00	22,806.25	117,806.25	\$915,000.00
2016-11-01	3.75%		21,025.00	21,025.00	\$915,000.00
2017-05-01	4%	100,000.00	21,025.00	121,025.00	\$815,000.00
2017-11-01	4%		19,025.00	19,025.00	\$815,000.00
2018-05-01	4.25%	100,000.00	19,025.00	119,025.00	\$715,000.00
2018-11-01	4.25%		16,900.00	16,900.00	\$715,000.00
2019-05-01	4.5%	105,000.00	16,900.00	121,900.00	\$610,000.00
2019-11-01	4.5%		14,537.50	14,537.50	\$610,000.00
2020-05-01	4.5%	110,000.00	14,537.50	124,537.50	\$500,000.00
2020-11-01	4.5%		12,062.50	12,062.50	\$500,000.00
2021-05-01	4.5%	115,000.00	12,062.50	127,062.50	\$385,000.00
2021-11-01	4.50%		9,475.00	9,475.00	\$385,000.00
2022-05-01	4.75%	120,000.00	9,475.00	129,475.00	\$265,000.00
2022-11-01	4.75%		6,625.00	6,625.00	\$265,000.00
2023-05-01	5%	130,000.00	6,625.00	136,625.00	\$135,000.00
2023-11-01	5%		3,375.00	3,375.00	\$135,000.00
2024-05-01	5%	135,000.00	3,375.00	138,375.00	
Totals		\$1,010,000.00	\$251,662.50	\$1,261,662.50	

## Crawford County Complete Debt Report for Pension Obligation Bonds: 2015

### Issuance Information

**Debt Type:** Bonds & contracts payable  
**Activity Type:** Government  
**Repayment Source:** General Obligation  
**Issuance Date:** 2016-03-01  
**Issuance Amount:** \$7,155,000  
**Maturing Through:** 2033  
**Principal Maturity Range:** \$200,000 - \$540,000  
**Registrar / Agent:** MFCI  
**Series:** 2015  
**Purpose:** To finance Pension Liability

### Payment Schedule

<u>Date Due</u>	<u>Interest Rate</u>	<u>Principal</u>	<u>Interest</u>	<u>Payment</u>	<u>Balance</u>
2016-09-01	2.00%	200,000.00	106,782.50	306,782.50	\$6,955,000.00
2017-03-01			104,782.50	104,782.50	\$6,955,000.00
2017-09-01	2.00%	200,000.00	104,782.50	304,782.50	\$6,755,000.00
2018-03-01			102,782.50	102,782.50	\$6,755,000.00
2018-09-01	2.00%	275,000.00	102,782.50	377,782.50	\$6,480,000.00
2019-03-01			100,032.50	100,032.50	\$6,480,000.00
2019-09-01	2.00%	350,000.00	100,032.50	450,032.50	\$6,130,000.00
2020-03-01			96,532.50	96,532.50	\$6,130,000.00
2020-09-01	2.0%	360,000.00	96,532.50	456,532.50	\$5,770,000.00
2021-03-01			92,932.50	92,932.50	\$5,770,000.00
2021-09-01	2.5%	370,000.00	92,932.50	462,932.50	\$5,400,000.00
2022-03-01			88,307.50	88,307.50	\$5,400,000.00
2022-09-01	2.5%	385,000.00	88,307.50	473,307.50	\$5,015,000.00
2023-03-01			83,495.00	83,495.00	\$5,015,000.00
2023-09-01	2.6%	400,000.00	83,495.00	483,495.00	\$4,615,000.00
2024-03-01			78,295.00	78,295.00	\$4,615,000.00
2024-09-01	3.00%	410,000.00	78,295.00	488,295.00	\$4,205,000.00
2025-03-01			72,145.00	72,145.00	\$4,205,000.00
2025-09-01	3.00%	425,000.00	72,145.00	497,145.00	\$3,780,000.00
2026-03-01			65,770.00	65,770.00	\$3,780,000.00

2026-09-01	3.00%	440,000.00	65,770.00	505,770.00	\$3,340,000.00
2027-03-01			59,170.00	59,170.00	\$3,340,000.00
2027-09-01	3.125%	480,000.00	59,170.00	539,170.00	\$2,860,000.00
2028-03-01			51,670.00	51,670.00	\$2,860,000.00
2028-09-01	3.25%	490,000.00	51,670.00	541,670.00	\$2,370,000.00
2029-03-01			43,707.50	43,707.50	\$2,370,000.00
2029-09-01	3.35%	500,000.00	43,707.50	543,707.50	\$1,870,000.00
2030-03-01			35,332.50	35,332.50	\$1,870,000.00
2030-09-01	3.5%	495,000.00	35,332.50	530,332.50	\$1,375,000.00
2031-03-01			26,670.00	26,670.00	\$1,375,000.00
2031-09-01	3.8%	415,000.00	26,670.00	441,670.00	\$960,000.00
2032-03-01			19,200.00	19,200.00	\$960,000.00
2032-09-01	4.00%	420,000.00	19,200.00	439,200.00	\$540,000.00
2033-03-01			10,800.00	10,800.00	\$540,000.00
2033-09-01	4.00%	540,000.00	10,800.00	550,800.00	
Totals		\$7,155,000.00	\$2,370,032.50	\$9,525,032.50	

