

September 28, 2012

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

**RE: Compliance Form 4886 for Village of South Rockwood, MI Transparency & Accountability**

The Village of South Rockwood is pleased to submit form 4886 with the required documents per Public Act 200, in compliance with the State of Michigan's Economic Vitality Incentive Program (EVIP).

The Village of South Rockwood 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 Village of South Rockwood's:**

- **Citizens Guide Including:**
  - Most recent year end, current budget and 1-year forecast with assumptions
  - Summary of debt, pension and OPEB liabilities
- **Performance Dashboard**
  - Customized per our discretion

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. 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 EVIP funds from the State of Michigan and trust you will contact us if there are any questions or concerns.

Sincerely,



Willene Harold  
Village Administrator/Clerk

## Economic Vitality Incentive Program/County Incentive Program Certification of Accountability and Transparency


Issued under authority of 2012 Public Act 200. Filing is mandatory to qualify for payments.

Each city/village/township/county applying for Accountability and Transparency payments must:

1. Certify to the Michigan Department of Treasury (Treasury) that the local unit listed below has produced and made readily available to the public, a citizen's guide, a performance dashboard, and a projected budget report as required by 2012 Public Act 200. The citizen's guide, performance dashboard, and projected budget report shall be made available for public viewing in the clerk's office or posted on a publicly accessible Internet site.
2. Submit to Treasury a citizen's guide, a performance dashboard, and a projected budget report.

**City/village/township:** This certification, along with a citizen's guide, a performance dashboard, and a projected budget report, **must be received by October 1, 2012** to receive the October and December payments or on or before November 30, 2012 to receive the December payment. Post mark dates will not be considered. For questions, call (517) 373-2697.

**County:** This certification, along with a citizen's guide, a performance dashboard, and a projected budget report, **must be received by October 1, 2012** (or the first day of a payment month) in order to qualify for that month's payment. Post mark dates will not be considered. For questions, call (517) 373-2697.

| PART 1: LOCAL UNIT INFORMATION   |   |  |
|--|---|--|
| Local Unit Name<br>Village of South Rockwood   | Local Unit County Name<br>Monroe  |  |
| Local Unit Code<br>305058  | Contact E-Mail Address<br>willene.harold@comcast.net  |  |
| Contact Name<br>Willene Harold   | Contact Title<br>Village Administrator/Clerk  | Contact Telephone Number<br>(734) 379-3683 |
| Website Address, if reports are available online   |   |  |
| PART 2: CERTIFICATION  |   |  |
| <i>In accordance with 2012 Public Act 200, the undersigned hereby certifies to Treasury that the above mentioned local unit has produced a citizen's guide, a performance dashboard, and a projected budget report and has made them available for public viewing in the city, village, township, or county clerk's office or has posted them on a publicly accessible Internet site. The citizen's guide, performance dashboard, and projected budget report are attached to this signed certification.</i> |   |  |
| Chief Administrative Officer Signature (as defined in MCL 141.422b)<br>  | Printed Name of Chief Administrative Officer (as defined in MCL 141.422b)<br>Willene Harold |  |
| Title<br>Village Administrator/Clerk   | Date<br>September 28, 2012  |  |

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

If you are unable to submit via e-mail, 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   |                                  |                |
|---------------------|----------------------------------|----------------|
| EVIP/CIP<br>Y N     | Certification Received           | EVIP/CIP Notes |
| Final Certification | Dashboard Received               |                |
|                     | Citizens Guide Received          |                |
|                     | Projected Budget Report Received |                |

**United States** ▶ **Michigan** ▶ **01 SEMCOG** ▶ **Monroe County** ▶ **South Rockwood**

| Name                           | Type    | Fiscal Year End | Population 2010 | Phone          | Website   |
|--------------------------------|---------|-----------------|-----------------|----------------|---|
| <a href="#">South Rockwood</a> | Village | June            | 1,675           | (734) 379-3683 | <a href="http://www.villageofsouthrockwoodmi.com">http://www.villageofsouthrockwoodmi.com</a> |

**Multi-year General Fund Data for South Rockwood**

*Follow South Rockwood on:* 

| Year                 | Data Status | Fiscal Indicator Score (4) | Population (3) | Operating Millage (2) | General Fund Balance (1) | Governmental Activities Long Term Debt (1) | General Fund Revenues (1) | General Fund Expenditures (1) | Taxable Value (2) |
|----------------------|-------------|----------------------------|----------------|-----------------------|--------------------------|--|---------------------------|-------------------------------|-------------------|
| <a href="#">2014</a> | Forecast    |                            |                | 13.73600              |                          |  |                           |                               |                   |
| <a href="#">2013</a> | Budget      |                            | 1,675          | 13.73600              | \$298,468                |  | \$785,236                 | \$923,828                     | \$34,989,091      |
| <a href="#">2012</a> | Unaudited   |                            | 1,675          | 13.73600              | \$358,142                |  | \$939,410                 | \$838,276                     | \$34,989,091      |
| <a href="#">2011</a> | Historic    | <b>3</b>                   | 1,675          | 13.73600              | \$313,785                | \$160,386                                  | \$980,974                 | \$898,067                     | \$37,358,321      |
| <a href="#">2010</a> | Historic    | <b>3</b>                   | 1,675          | 13.73600              | \$279,848                | \$202,962                                  | \$968,569                 | \$948,509                     | \$42,638,535      |
| <a href="#">2009</a> | Historic    | <b>3</b>                   | 1,648          |                       | \$275,554                | \$196,129                                  | \$1,008,170               | \$1,058,148                   | \$43,969,660      |
| <a href="#">2008</a> | Historic    | <b>0</b>                   | 1,654          |                       | \$313,106                | \$202,119                                  | \$976,510                 | \$924,704                     | \$44,663,886      |
| <a href="#">2007</a> | Historic    | <b>0</b>                   | 1,586          | 13.73000              | \$394,600                | \$140,328                                  | \$925,319                 | \$927,882                     | \$43,037,329      |
| <a href="#">2006</a> | Historic    | <b>0</b>                   | 1,284          |                       | \$437,145                | \$72,619                                   | \$863,625                 | \$613,578                     | \$39,909,703      |

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| Revenue Categories                 | All Fund Types   | Expense Categories               | All Fund Types     | Comments | Auditing Procedures Report             | Value              |
|------------------------------------|--|----------------------------------|--------------------|----------|--|--------------------|
| Federal                            |  | Police Cost                      | \$423,106          | Internal | Population                             |                    |
| State Revenue Sharing              | \$118,000  | Fire Cost                        |                    |          | General Fund Revenues                  |                    |
| State (Other)                      | \$119,750  | General Government               | \$285,897          |          | General Fund Expenditures              |                    |
| Other Local Gov'ts                 |  | Public Works                     | \$253,692          |          | Fund Balance                           |                    |
| Personal Income Tax                |  | Health & Welfare                 |                    |          | Taxable Value                          |                    |
| Property Taxes                     | \$452,397  | Community & Economic Development | \$7,600            |          | Major Fund Deficit                     |                    |
| Other Taxes                        |  | Recreation & Culture             | \$66,443           |          | Governmental Activities Long-term Debt |                    |
| <b>SUB TOTAL</b>                   | <b>\$690,147</b>   | Library                          |                    |          | Indicator Score                        |                    |
| Licenses & Permits                 | \$31,220   | Other                            |                    |          | <b>Debt &amp; Equity</b>               |                    |
| Utilities                          |  | Utilities                        | \$857,501          |          |  |                    |
| Sewage & Trash                     |  | Debt Service                     |                    |          | Undesignated Fund Balance              |                    |
|                                    |  | Capital Outlay                   |                    |          | Designated Fund Balance                |                    |
| Parks and recreation               | \$22,450   |                                  |                    |          | Reserved Fund Balance                  |                    |
| Hospitals                          |  | <b>TOTAL EXPENSES</b>            | <b>\$1,894,239</b> |          | Total Cash & Investments               |                    |
| Other Services                     | \$814,144  | Transfers In                     | \$15,000           |          |  |                    |
|                                    |  | Transfers Out                    | \$15,000           |          | Total Debt                             |                    |
| <b>TOTAL REVENUE FROM SERVICES</b> | <b>\$867,814</b>   | <b>Compensation</b>              |                    |          | <b>Unfunded</b>                        | <b>Liabilities</b> |
| Net Interest & Investment Income   | \$1,230  |                                  |                    |          |  |                    |
| Employee Pensions                  | \$0  | Pensioners                       |                    |          | Pensions Actuarial Liability           |                    |
| Other Revenues                     | \$59,550   | Headcount (FTE)                  |                    |          | Pension Fund Assets                    |                    |
| <b>TOTAL OTHER REVENUES</b>        | <b>\$60,780</b>  | Benefits                         |                    |          | OPEB Actuarial Liability               |                    |
| <b>TOTAL REVENUES</b>              | <b>\$1,618,741</b>   | Wages                            |                    |          | OPEB Fund Assets                       |                    |
| Assumptions                        | <p>Sewer Budget will increase due to the need to replace a secondary pump station.</p> <p>Police Budget will increase due to the need to replace a patrol car.</p> <p>General Government Budget may increase because of the need to hire a part-time deputy clerk. A part time deputy clerk was laid off two years ago and is has been difficult to maintain office hours and complete necessary tasks with the increase in regulations.</p> |                                  |                    |          |  |                    |

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| Revenue Categories                 | All Fund Types  | Expense Categories               | All Fund Types     | Comments | Auditing Procedures Report             | Value        |
|------------------------------------|---|----------------------------------|--------------------|----------|--|--------------|
| Federal                            |   | Police Cost                      | \$377,831          | Internal | Population                             | 1,675        |
| State Revenue Sharing              | \$113,000   | Fire Cost                        |                    |          | General Fund Revenues                  | \$785,236    |
| State (Other)                      | \$104,950   | General Government               | \$297,288          |          | General Fund Expenditures              | \$923,828    |
| Other Local Gov'ts                 |   | Public Works                     | \$288,641          |          | Fund Balance                           | \$298,468    |
| Personal Income Tax                |   | Health & Welfare                 |                    |          | Taxable Value                          | \$34,989,091 |
| Property Taxes                     | \$482,310   | Community & Economic Development | \$7,600            |          | Major Fund Deficit                     |              |
| Other Taxes                        |   | Recreation & Culture             | \$72,476           |          | Governmental Activities Long-term Debt |              |
| <b>SUB TOTAL</b>                   | <b>\$700,260</b>  | Library                          |                    |          | Indicator Score                        |              |
| Licenses & Permits                 | \$30,340  | Other                            | \$59,450           |          | <b>Debt &amp; Equity</b>               |              |
| Utilities                          |   | Utilities                        | \$728,622          |          |  |              |
| Sewage & Trash                     |   | Debt Service                     |                    |          | Undesignated Fund Balance              |              |
|                                    |   | Capital Outlay                   |                    |          | Designated Fund Balance                |              |
| Parks and recreation               | \$17,100  |                                  |                    |          | Reserved Fund Balance                  |              |
| Hospitals                          |   | <b>TOTAL EXPENSES</b>            | <b>\$1,831,908</b> |          | Total Cash & Investments               |              |
| Other Services                     | \$794,318   | Transfers In                     | \$15,000           |          |  |              |
|                                    |   | Transfers Out                    | \$15,000           |          | Total Debt                             |              |
| <b>TOTAL REVENUE FROM SERVICES</b> | <b>\$841,758</b>  | <b>Compensation</b>              |                    |          | <b>Unfunded Liabilities</b>            |              |
| Net Interest & Investment Income   | \$1,130   |                                  |                    |          |  |              |
| Employee Pensions                  | \$0   | Pensioners                       |                    |          | Pensions Actuarial Liability           |              |
| Other Revenues                     | \$58,450  | Headcount (FTE)                  | <b>30</b>          |          | Pension Fund Assets                    |              |
| <b>TOTAL OTHER REVENUES</b>        | <b>\$59,580</b>   | Benefits                         |                    |          | OPEB Actuarial Liability               |              |
| <b>TOTAL REVENUES</b>              | <b>\$1,601,598</b>  | Wages                            | \$437,892          |          | OPEB Fund Assets                       |              |
| Notes                              | The Village of South Rockwood does not have a retiree pension plan. |                                  |                    |          |  |              |

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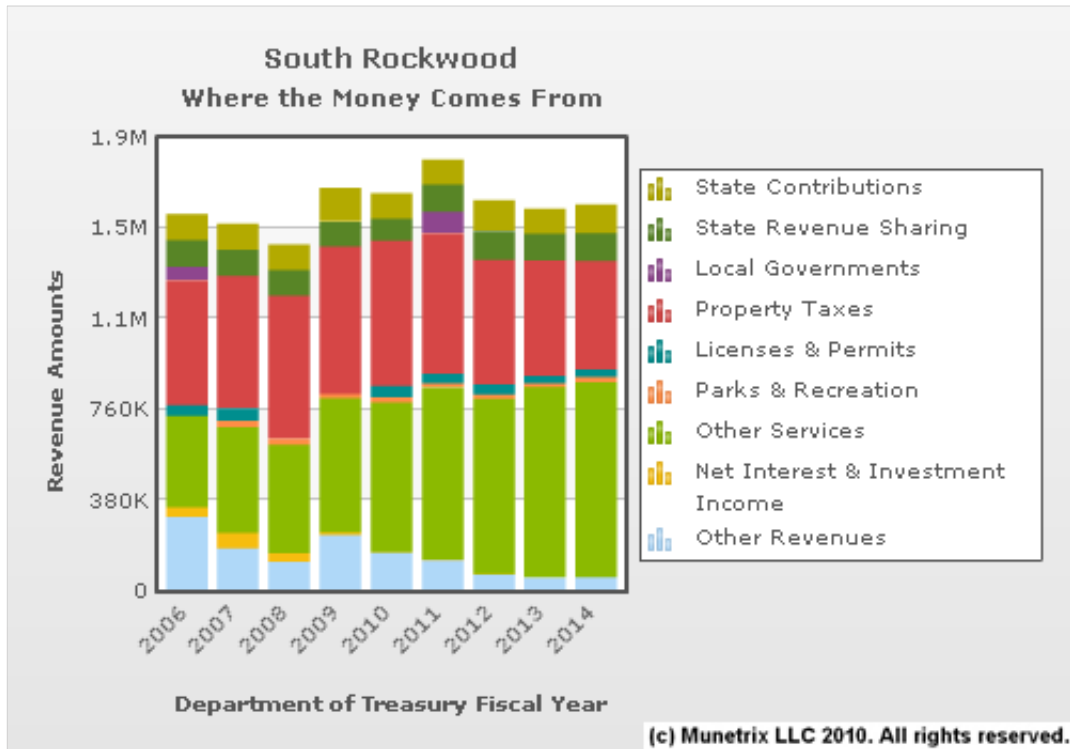
| Revenue Categories                 | All Fund Types   | Expense Categories               | All Fund Types     | Comments | Auditing Procedures Report             | Value        |
|------------------------------------|--|----------------------------------|--------------------|----------|--|--------------|
| Federal                            |  | Police Cost                      | \$361,480          | Internal | Population                             | 1,675        |
| State Revenue Sharing              | \$120,935  | Fire Cost                        |                    |          | General Fund Revenues                  | \$939,410    |
| State (Other)                      | \$127,809  | General Government               | \$226,480          |          | General Fund Expenditures              | \$838,276    |
| Other Local Gov'ts                 |  | Public Works                     | \$152,933          |          | Fund Balance                           | \$358,142    |
| Personal Income Tax                |  | Health & Welfare                 |                    |          | Taxable Value                          | \$34,989,091 |
| Property Taxes                     | \$520,246  | Community & Economic Development | \$1,116            |          | Major Fund Deficit                     |              |
| Other Taxes                        |  | Recreation & Culture             | \$57,438           |          | Governmental Activities Long-term Debt |              |
| <b>SUB TOTAL</b>                   | <b>\$768,990</b>   | Library                          |                    |          | Indicator Score                        |              |
| Licenses & Permits                 | \$42,945   | Other                            | \$52,224           |          | <b>Debt &amp; Equity</b>               |              |
| Utilities                          |  | Utilities                        | \$603,587          |          |  |              |
| Sewage & Trash                     |  | Debt Service                     |                    |          | Undesignated Fund Balance              |              |
|                                    |  | Capital Outlay                   |                    |          | Designated Fund Balance                |              |
| Parks and recreation               | \$17,474   |                                  |                    |          | Reserved Fund Balance                  |              |
| Hospitals                          |  | <b>TOTAL EXPENSES</b>            | <b>\$1,455,258</b> |          | Total Cash & Investments               |              |
| Other Services                     | \$731,556  | Transfers In                     | \$15,000           |          |  |              |
|                                    |  | Transfers Out                    | \$15,000           |          | Total Debt                             |              |
| <b>TOTAL REVENUE FROM SERVICES</b> | <b>\$791,975</b>   | <b>Compensation</b>              |                    |          | <b>Unfunded Liabilities</b>            |              |
| Net Interest & Investment Income   | \$2,894  |                                  |                    |          |  |              |
| Employee Pensions                  |  | Pensioners                       | 0                  |          | Pensions Actuarial Liability           |              |
| Other Revenues                     | \$71,912   | Headcount (FTE)                  | 30                 |          | Pension Fund Assets                    |              |
| <b>TOTAL OTHER REVENUES</b>        | <b>\$74,806</b>  | Benefits                         |                    |          | OPEB Actuarial Liability               |              |
| <b>TOTAL REVENUES</b>              | <b>\$1,635,771</b>   | Wages                            | \$432,234          |          | OPEB Fund Assets                       |              |
| Notes                              | The Village of South Rockwood does not have a retiree pension plan |                                  |                    |          |  |              |

### Debt per Capita

| Debt Item                 | 2010       | 2011       | 2012         |
|---------------------------|------------|------------|--------------|
| Bonds & contracts payable | \$0        | \$0        | \$844        |
| Capital leases            | \$0        | \$0        | \$0          |
| Other contractual debt    | \$0        | \$0        | \$0          |
|                           | <b>\$0</b> | <b>\$0</b> | <b>\$844</b> |

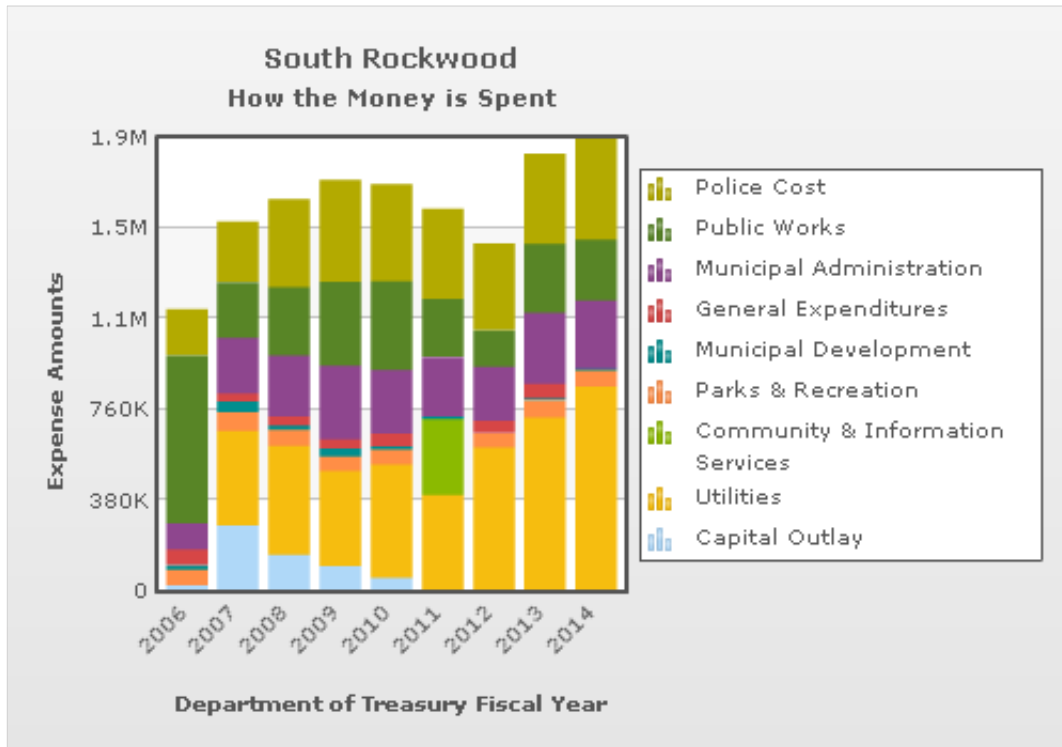
| Debt Item                           | 2010 | 2011 | 2012 |
|-------------------------------------|------|------|------|
| Employee compensated absences       | \$0  | \$0  | \$0  |
| Landfill closure & postclosure care | \$0  | \$0  | \$0  |
| Uninsured losses                    | \$0  | \$0  | \$0  |
| Other claims & contingencies        | \$0  | \$0  | \$0  |

| Debt Item            | 2010 | 2011 | 2012  |
|----------------------|------|------|-------|
| Total Long-term debt | \$0  | \$0  | \$844 |

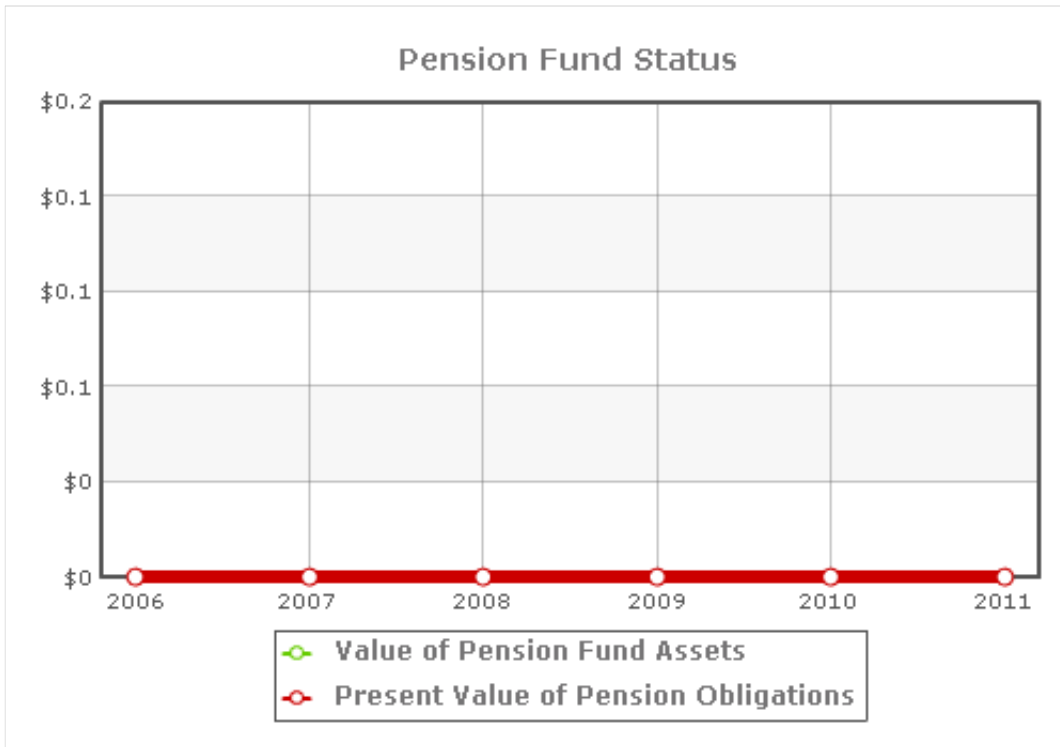


## Why it Matters:

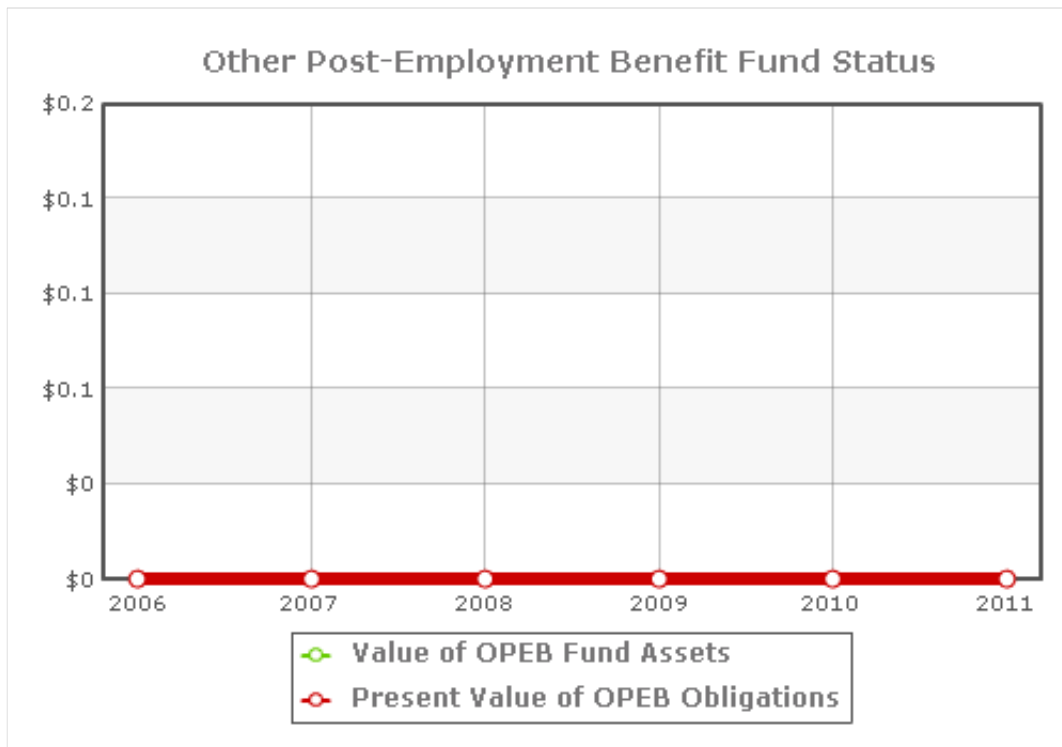




## Why it Matters:



## Why it Matters:



**Why it Matters:** Unfunded pensions and unfunded retiree health care as shown here are determined based on actuarial assessments of asset values and long-term liabilities. Even a "fully-funded" pension system according to annual required contributions (ARC) could be underfunded in a given year, depending on market conditions. (n031)

**Notes About the Data:** This information is generally found in the footnote disclosures of your municipality's annual financial statements; it is also available in your community's actuarial valuations. (n033)



## Dashboard

[View details in the Citizens' Guide](#)

| <b>Fiscal Stability</b>   |         |         |          |
|---|---------|---------|----------|
|   | FY 2010 | FY 2011 | Progress |
| Annual General Fund expenditures per capita                             | \$566   | \$536   | ↑        |
| Fund balance as % of annual General Fund expenditures                   | 29.5%   | 34.9%   | ↑        |
| Other Post Employment Benefits % Funded                                 | 0%      | 0%      | ↔        |
| Pension % Funded  | 0%      | 0%      | ↔        |
| Debt burden per capita  | \$907   | \$0     | ↑        |
| <b>Public Safety</b>  |         |         |          |
|   | 2010    | 2011    | Progress |
| Crimes against persons per thousand residents                           | 10.7    | 10.1    | ↑        |
| Crimes against property per thousand residents                          | 22.7    | 15.5    | ↑        |
| Crimes against society per thousand residents                           | 41.2    | 47.8    | ↓        |
| Other crimes per thousand residents                                     | 44.8    | 38.2    | ↑        |
| Traffic crashes non-injury  | 29      | 32      | ↓        |
| Traffic crashes injuries or fatalities                                  | 10      | 6       | ↑        |
| <b>Quality of Life</b>  |         |         |          |
|   | FY 2010 | FY 2011 | Progress |
| Acres of park per thousand residents                                    | 0%      | 0%      | ↔        |
| Percent of General Fund budget committed to arts culture and recreation | 6.6%    | 0%      | ↓        |
| <b>School District Enrollment</b>                                       |         |         |          |
|   | 2010    | 2011    | Progress |
| Airport Community School District                                       | 2,788   | 2,694   | ↓        |