

## Economic Vitality Incentive Program Certification of Accountability and Transparency

Issued under authority of Public Act 63 of 2011. Filing is mandatory to qualify for payments.

Each city/village/township 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 and a performance dashboard of the local unit's finances, including recognition of unfunded liabilities.
2. Submit to Treasury a citizen's guide and a performance dashboard.

This certification, along with a citizen's guide and a performance dashboard, **must be received by October 1, 2011** (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 <i>Charter Township of Redford</i>	
Local Unit Code	Local Unit County <i>Wayne</i>
Contact Name <i>Tracey Schultz Kobylarz</i>	Contact Telephone Number <i>313-387-2705</i>

### PART 2: CERTIFICATION

*In accordance with Public Act 63 of 2011, the undersigned hereby certifies to Treasury that by October 1, 2011, the above mentioned local unit has produced and made readily available to the public a citizen's guide, and a performance dashboard of the local unit's finances, including recognition of unfunded liabilities. The citizen's guide and performance dashboard are attached to this signed certification.*

Chief Administrative Officer Signature (as defined in MCL 141.422b)  
*Tracey Schultz Kobylarz*

Title <i>Supervisor</i>	Date <i>9/30/11</i>
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Completed and signed forms (including required attachments) should be e-mailed to: [TreasORTA@michigan.gov](mailto:TreasORTA@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 Eligible Y      N	Certification Received	EVIP Notes
Final Certification	Dashboard Received	
	Citizen's Guide Received	

**CITIZENS' GUIDE TO LOCAL UNIT FINANCES - Township of Redford**

Per capita information

**Date Input Page**

Map #	2007	2008	2009	2010	2011	2010	2011
	PY4	PY3	PY2	PY1	CY		

**Instructions:**

Input all data on this page. The following pages will then provide the graphs and charts which comprise the Transparency tool (citizen friendly guide). This model requires 5 years of data, but allows up to 10 years. To use more than 5 years, unhide columns D-H. Before publishing to your web site, we recommend "hiding" this tab, and the "F-65 crosswalk" tab, so that the document will be more user-friendly. (To do that, right-click on the tab and select "Hide."

**Stmnt. Of Rev & Exp - All governmental funds**

**Revenue**

Taxes	41100	19,208,868	20,638,192	20,527,549	19,425,393	18,717,914	417	387
Charges for services	41400	1,923,450	2,191,414	2,408,400	2,108,852	2,470,323	45	51
State	41320	5,845,213	5,856,375	5,808,415	6,455,396	5,144,450	139	106
Federal	41310	1,356,373	1,680,570	1,308,658	3,315,366	3,317,782	71	69
Licenses & permits	41200	547,545	558,391	610,901	725,376	828,692	16	17
Fines & forfeitures	41500	4,200,931	4,989,660	4,146,045	3,449,247	2,973,352	74	61
Interest & rent	41610	1,279,046	1,272,070	601,572	271,251	71,353	6	1
Other revenue	41700	409,286	591,458	3,016,184	3,679,394	3,903,594	79	81
Net interfund transfers	see below	-	134,466	-	-	75,000	-	2
Sale of debt or assets	see below	2,770,706	5,886,603	2,157,850	5,014,428	28,925	108	1
total revenue		37,541,418	43,799,199	40,585,574	44,444,703	37,531,385	919	776

**Expenditures**

General government	51100	4,613,005	5,717,395	4,989,281	5,007,791	5,171,253	107	107
District Court	51200	2,682,665	2,779,966	2,818,149	2,492,898	2,175,675	53	45
Police & fire	51301	18,886,591	19,852,779	20,831,597	20,062,755	19,798,071	430	409
Other public safety	5130*	-	43,010	141,480	39,430	59,243	1	1
Roads	51405	821,010	943,634	942,314	2,185,650	852,833	47	18
Other public works	51400	3,898,351	3,980,657	4,181,685	3,687,513	3,309,983	79	68
Health & welfare	51500	518,122	522,282	518,333	461,105	352,542	10	7
Community & economic develop	51600	1,498,133	3,692,681	3,854,206	1,544,359	2,795,976	33	58
Recreation & culture	51700	1,244,146	1,017,456	964,957	740,031	691,649	16	14
Capital outlay	51900	899,588	1,484,113	2,280,121	1,587,916	497,284	34	10
Debt service	51950	626,087	918,009	1,273,255	1,653,959	2,028,531	35	42
Net Interfund transfers	see below	758,709	-	135,215	-	-	-	-
total expenditures		36,446,407	40,951,982	42,930,593	39,463,407	37,733,040	847	780

please  
"hide"  
any rows  
that are  
not being  
used.

**Date Input Page**

Map #	2007	2008	2009	2010	2011	2010	2011
Surplus (shortfall)	1,095,011	2,847,217	(2,345,019)	4,981,296	(201,655)	107	(4)

**Financial position - All governmental funds**

"Hide" unused rows	Undesignated fund balance	Designated	Reserved	Total fund balance			
see below	4,093,450	4,499,759	4,686,684	4,289,092			
see below	14,284,143	16,589,269	15,162,232	15,017,108			
31100	159,059	385,963	(718,944)	1,380,073			
	18,536,652	21,474,991	19,129,972	20,686,273			
				20,484,618			
Calculated - Unreserved fund balance	18,377,593	21,089,028	19,848,916	19,306,200	19,146,887	414	396

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

**Pensions**

Assets	hard-enter	100,590,000	104,788,000	95,142,000	95,471,000	103,108,000
Actuarial Liability	hard-enter	122,901,000	127,972,000	134,484,000	142,335,000	153,721,000
Unfunded (Overfunded)		22,311,000	23,184,000	39,342,000	46,864,000	50,613,000
Percent funded		82%	82%	71%	67%	67%

**OPEB**

Assets	hard-enter	-	-	1,641,727	2,462,590	3,283,453
Actuarial Liability	hard-enter	103,280,383	103,490,192	103,700,000	103,914,118	104,128,236
Unfunded		103,280,383	103,490,192	102,058,273	101,451,528	100,844,783
Percent funded		0%	0%	2%	2%	3%

**Sum of all pension & OPEB plans**

Assets		100,590,000	104,788,000	96,783,727	97,933,590	106,391,453
Actuarial Liability		226,181,383	231,462,192	238,184,000	246,249,118	257,849,236
Unfunded		125,591,383	126,674,192	141,400,273	148,315,528	151,457,783
Percent funded		44%	45%	41%	40%	41%

**Debt:**

Bonds & contracts payable	22600	8,620,772	13,438,482	14,135,209	17,726,069	15,992,015
Capital leases	22610	-	-	-	-	-
Other contractual debt		-	-	-	-	-
Structured debt		8,620,772	13,438,482	14,135,209	17,726,069	15,992,015
Employee compensated absences	21490	4,161,951	4,108,320	4,034,610	3,695,551	2,662,522
Landfill closure & postclosure care	22310	-	-	-	-	-
		380	79	55	331	55

**Date Input Page**

	Map #	2007	2008	2009	2010	2011	2010	2011
Self-insured losses	22305	2,097,538	2,149,579	1,866,016	2,730,016	2,911,047	59	60
Other claims & contingencies	22300	-	-	-	-	-	-	-
Total long term debt (excl. pension & RHC)		14,880,261	19,696,381	20,035,835	24,151,636	21,565,584	518	446

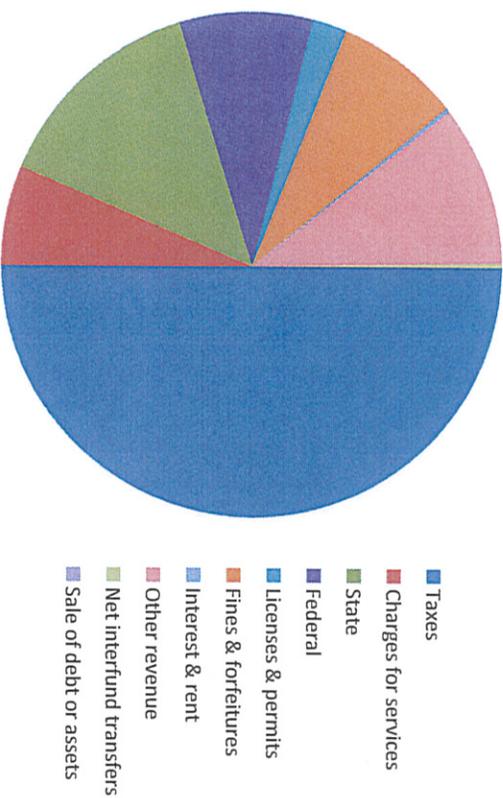
**Population information**

	47,313	45,887	44,848	46,605	48,362
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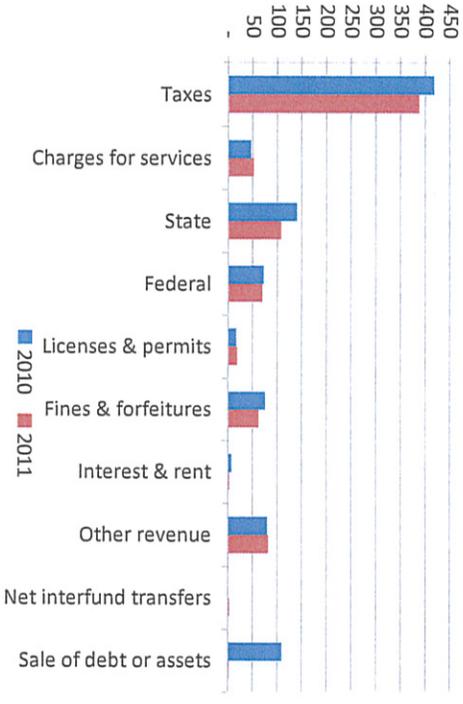
**CITIZENS' GUIDE TO LOCAL UNIT FINANCES - Township of Redford**

**REVENUES**

1. Where our money comes from (all governmental funds)



3. Revenue sources per capita - compared to the prior year



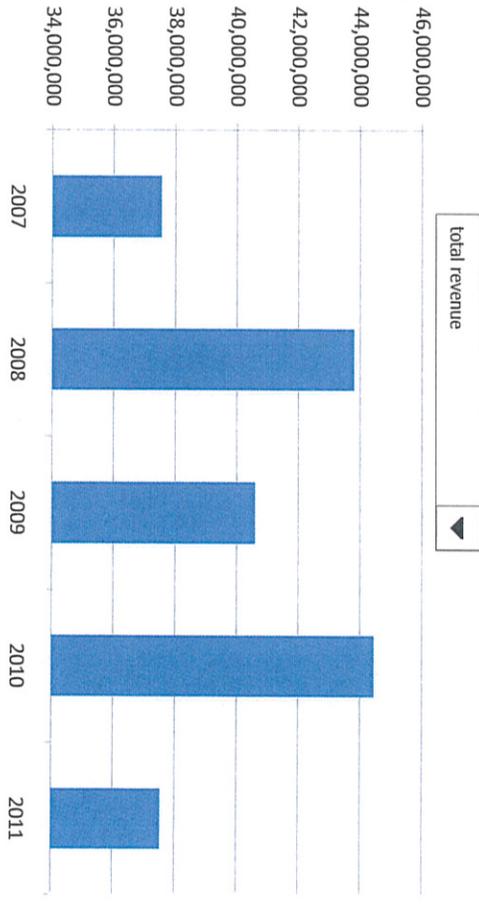
Commentary: Property tax revenues have declined significantly in recent years caused by decreasing taxable values related to the housing foreclosure crisis. Federal grant revenues have increased primarily from the ARRA and NSP programs available to the Township. Investment earnings continue to be much lower as a result of the Federal Reserve policy reducing short term interest rates to record lows.

For more information on our unit's finances, contact John Cubba at (313) 387-2735

2. Compared to the prior year

	2010	2011	% change
Taxes	\$ 19,425,393	\$ 18,717,914	-4%
Charges for services	2,108,852	2,470,323	17%
State	6,455,396	5,144,450	-20%
Federal	3,315,366	3,317,782	0%
Licenses & fees	725,376	828,692	14%
Fines & Forfeitures	3,449,247	2,973,352	-14%
Interest & rent	271,251	71,353	-74%
Other	3,679,394	3,903,594	6%
Net interfund transfers	-	75,000	n/a
Sale of debt or assets	5,014,428	28,925	-99%
<b>Total</b>	<b>\$ 44,444,703</b>	<b>\$ 37,531,385</b>	<b>-16%</b>

4. Historical trends of individual sources



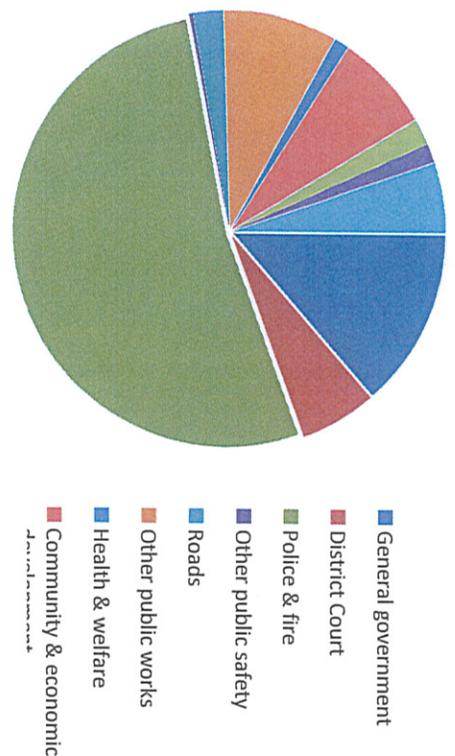
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**CITIZENS' GUIDE TO LOCAL UNIT FINANCES - Township of Redford**

**EXPENDITURES**

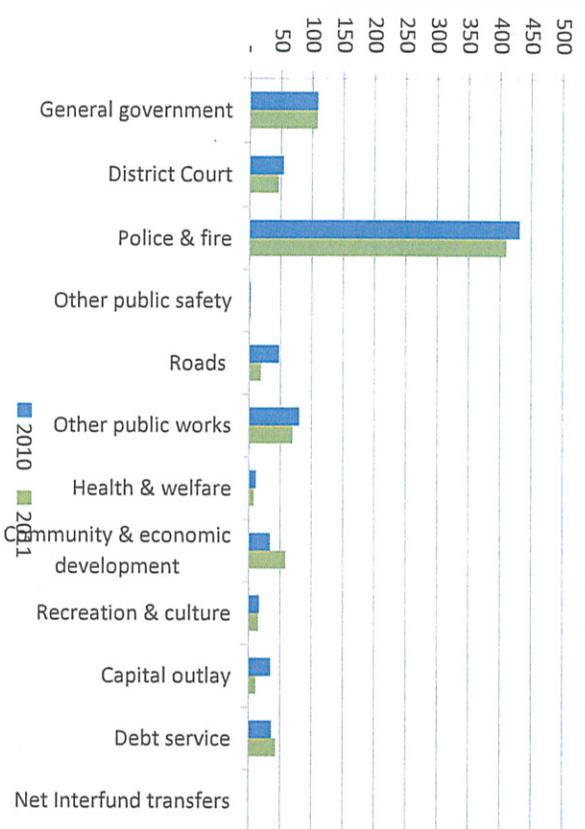
**1. Where we spend our money (all governmental funds)**



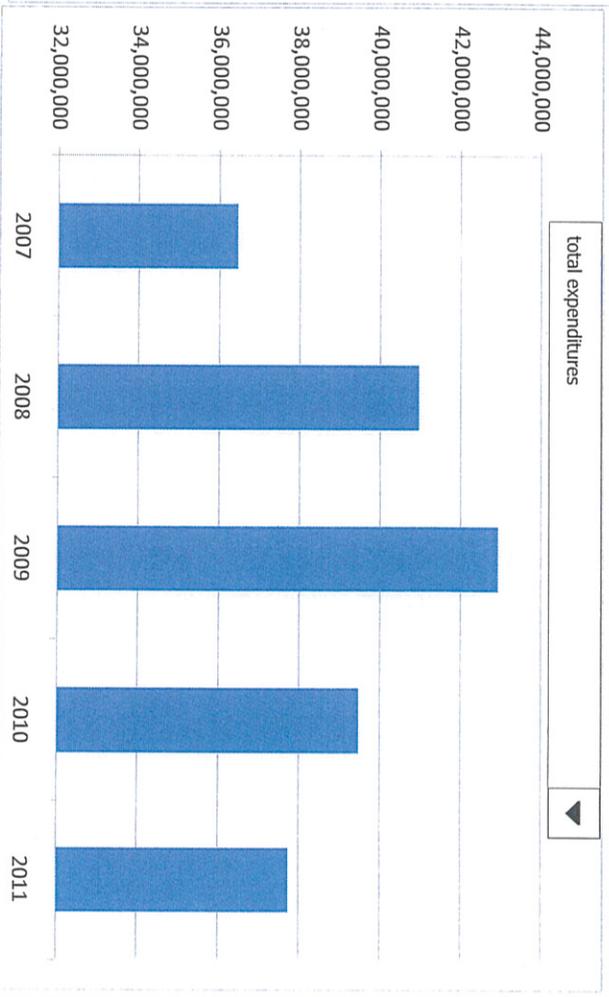
**2. Compared to the prior year**

	2010	2011	% change	Trends
General government	\$ 5,007,791	\$ 5,171,253	3%	
District Court	\$ 2,492,898	\$ 2,175,675	-13%	
Police & fire	20,062,755	19,798,071	-1%	
Other public safety	39,430	59,243	50%	
Roads	2,185,650	852,833	-61%	
Other public works	3,687,513	3,309,983	-10%	
Health & welfare	461,105	352,542	-24%	
Community & economic development	1,544,359	2,795,976	81%	
Recreation & culture	740,031	691,649	-7%	
Capital outlay	1,587,916	497,284	-69%	
Debt service	1,653,959	2,028,531	23%	
Interfund transfers (net)	-	-	n/a	
<b>total expenditures</b>	<b>\$ 39,463,407</b>	<b>\$ 37,733,040</b>	<b>-4%</b>	

**3. Spending per capita - compared to the prior year**



**4. Historical trends of individual departments:**

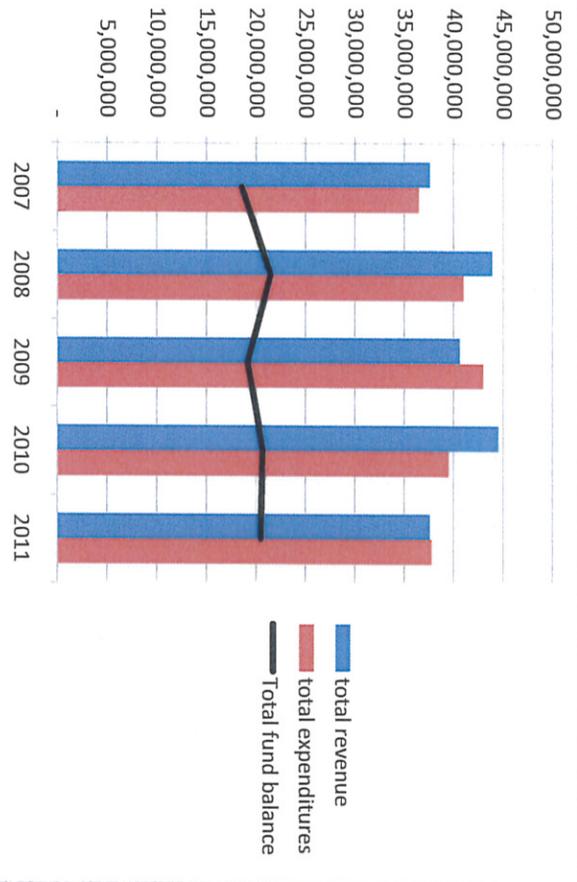


Commentary: Expenditures for the most part are declining in response to the drop in revenues in most functions except grant programs and debt service.

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**CITIZENS' GUIDE TO LOCAL UNIT FINANCES - Township of Redford**

1. How have we managed our governmental fund resources (fund balance)?



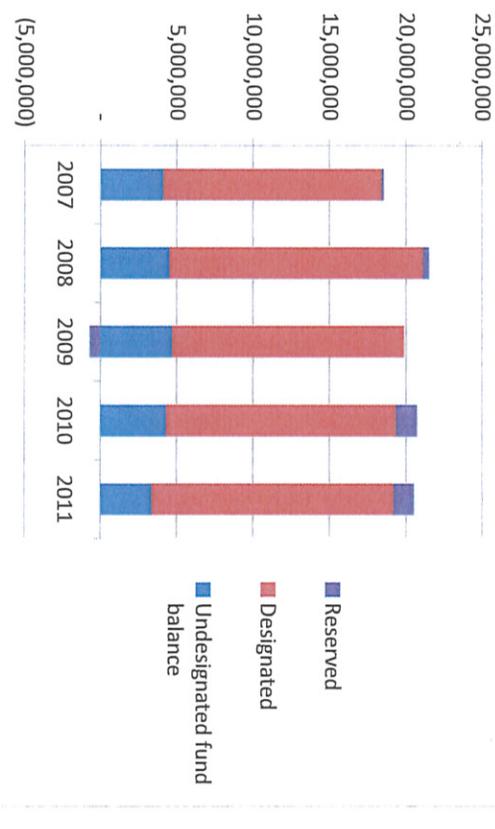
2. Compared to the prior year

	2010	2011	% change
Revenue	44,444,703	37,531,385	-16%
Expenditures	39,463,407	37,733,040	-4%
Surplus (shortfall)	4,981,296	(201,655)	-104%
Fund balance, by component:			
Reserved	1,380,073	1,337,731	-3%
Designated	15,017,108	15,794,068	5%
Undesignated	4,289,092	3,352,819	-22%
total fund balance	20,686,273	20,484,618	-1%

3. Fund balance per capita - compared to the prior year



4. Historical trends of individual components

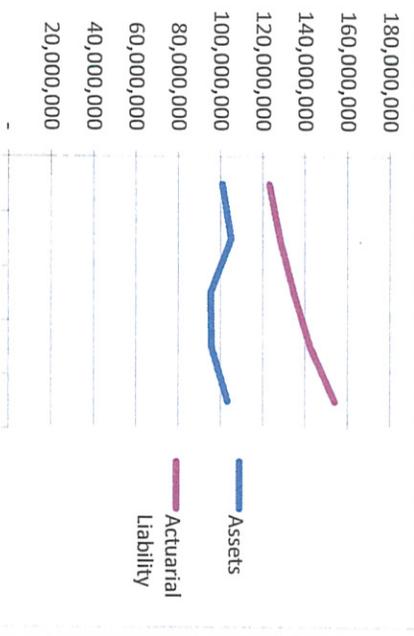


Commentary: Designated fund balance is the working capital needed to cover expenditures from the beginning of the fiscal year (April 1st) until property taxes are collected beginning in December of each fiscal year.

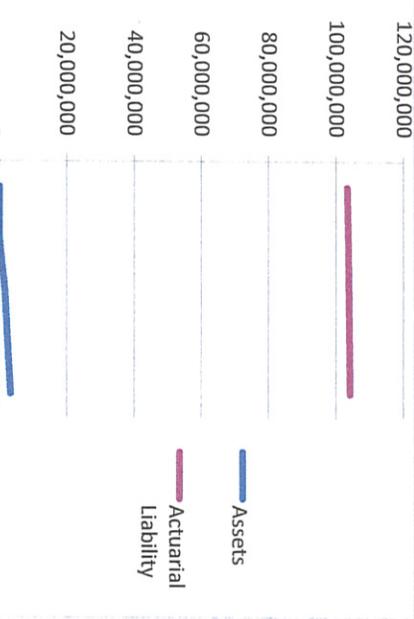
OTHER LONG TERM OBLIGATIONS

CITIZENS' GUIDE TO LOCAL UNIT FINANCES - Township of Redford

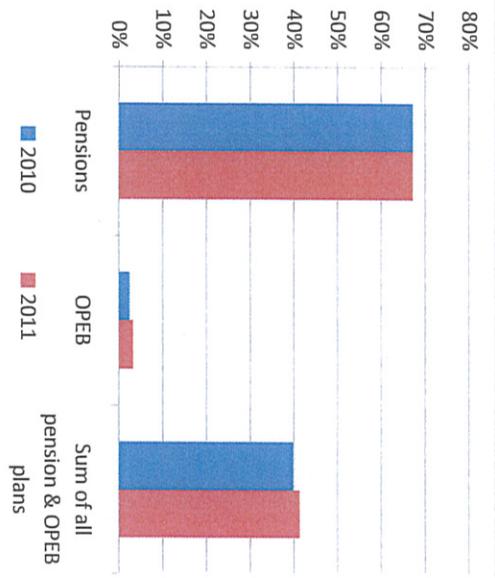
1. Pension funding status



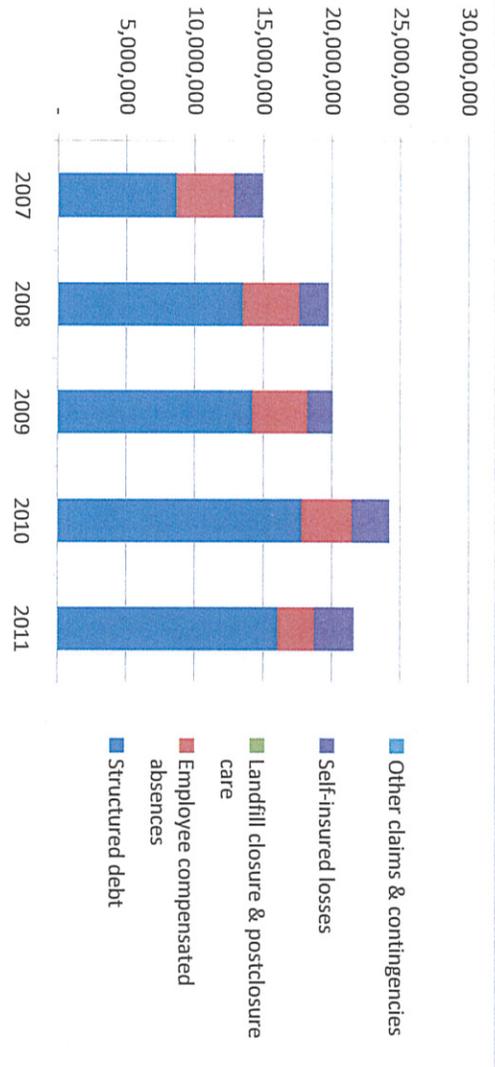
2. Retiree Health care funding status



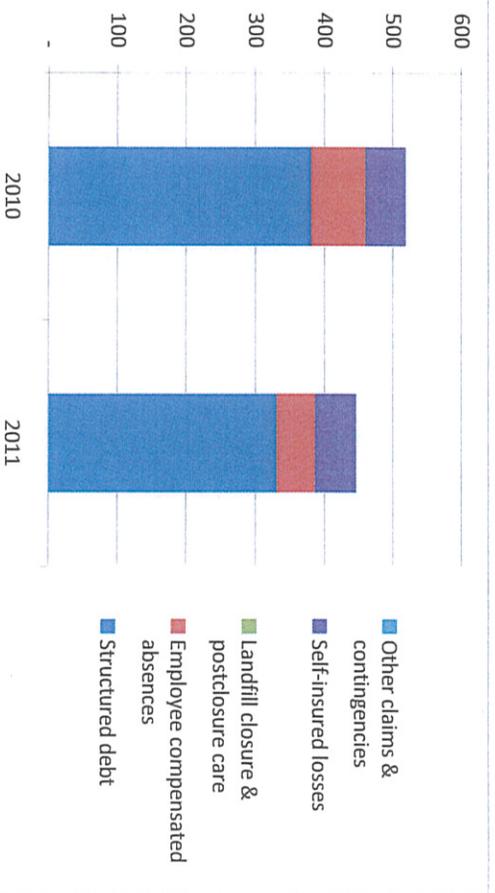
3. Percent funded - compared to the prior year



4. Long Term Debt obligations:



5. Debt & other long term obligations per capita - compared to the prior year



Commentary: The township has two pension plans. The Police and Fire Retirement System is administered by a Pension Board of Trustees. The General employees are members of the Michigan Employee Retirement System administered on behalf of many municipalities in the State. The Police and Fire Retirement Board also administers their OPEB Trust. A separate Board administers the General Employees OPEB Trust.

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	2010	2011	
<b>Population</b>	46,605	48,362	↑

## Fiscal Stability

Annual GF Expenditures per Capita			
General Fund Expenditures	28,141,554	27,453,956	↓
Expenditures per capita	604	568	↓

Fund Balance as % of Annual GF Expenditures			
Fund Balance	9,398,754	8,954,338	↓
Fund Balance as % of Annual GF Expenditures	33.4%	32.6%	↓

Unfunded Pension & Retiree health care liability, as a % of annual GF revenue			
Police & Fire Pension funding:			
Actuarial value of assets	95,250,842	95,880,670	↑
Actuarial accrued liability	134,619,198	144,508,218	↑
Overfunded (Unfunded)	(39,368,356)	(48,627,548)	↑
OPEB funding:			
Actuarial value of assets	2,054,094	3,283,453	↑
Actuarial accrued liability	102,941,717	104,128,236	↑
Overfunded (Unfunded)	(100,887,623)	(100,844,783)	↓
Combined overfunding (underfunding)	(140,255,979)	(149,472,331)	↑
General Fund revenue	27,244,027	27,009,540	↓
Unfunded OPEB liability as a % of annual GF revenue	515%	553%	↑

Debt burden per capita			
Total direct debt, from the FS:			
Bonds, notes & contracts payable	36,468,268	33,255,477	↓
Capital leases			
Total direct debt	36,468,268	33,255,477	↓
Debt burden per capita	782	688	↓

Ratio of pensioners to employees			
Number of retirees participating in the DB pension systems	272	300	↑
Number of current active employees	214	187	↓
Ratio	1.27	1.60	↑

Number of services delivered via cooperative venture			
<i>List the individual services delivered via cooperative venture: (place an "X" in each year the services were delivered cooperatively)</i>	<b>2010</b>	<b>2011</b>	
Library	X	X	↔
Recreation	X	X	↔
Assessing	X	X	↔
Services	X	X	↔
Justice Programming	X	X	↔
Fire & Rescue	X	X	↔
Prevention	X	X	↔
Western Wayne Narcotics		X	↑
Western Wayne Special Operations Team		X	↑
HIDTA / DEA	X	X	↔
Township, Redford Union, & South Redford	X	X	↔
Alliance of Rouge Communities	X	X	↔
System	X	X	↔
DWSD / TAC	X	X	↔
DWSD / Rouge Tunnel / CSO	X	X	↔
Joint Purchasing Wayne County -Road Salt	X	X	↔
Salt	X	X	↔
MI Bid Purchasing	X	X	↔
Redford Interfaith Food Relief Program	X	X	↔
corporate donations	X	X	↔
Totals	19	21	↑

Economic Strength			
% of Community with Access to High Speed Broadband			
Number of homes	20,605	20,739	↑
Number of homes passed by highspeed internet	-	-	↔
% of homes with access to high speed broadband	100.0%	100.0%	↔

% of Community age 25+ with Bachelor's Degree or higher.			
Population aged 25 and over	34,907	32,747	
% of community age 25+ with bachelor's degree or higher	not available	16.1%	

Average age of critical infrastructure (years)			
<b>Water &amp; Sewer lines</b>			
Historical cost	26,606,769	26,870,205	↑
Accumulated depreciation	6,823,746	7,218,235	↑
Average depreciable life (in years)	70	70	↔
Average age	64	65	↑
<i>component of the weighted average</i>	37.38	38.08	↑
<b>CSO Basin</b>			
Historical cost	18,950,447	18,996,047	↑
Accumulated depreciation	7,891,181	8,524,383	↑
Average depreciable life (in years)	30	30	↔
Average age	14	15	↑
<i>component of the weighted average</i>	5.82	6.21	↑
<b>Total cost of critical infrastructure</b>	<b>45,557,216</b>	<b>45,866,252</b>	<b>↑</b>
<b>Average age of critical infrastructure</b>	<b>43.2</b>	<b>44.3</b>	<b>↑</b>

<b>Public Safety</b>			
<b>Violent crimes</b>			
<i>Annual Reporting Period October 1 / September 30</i>	<i>9/10</i>	<i>10/11</i>	
<b>Violent crimes</b>	<b>2,456</b>	<b>2,451</b>	↓
<b>Violent crimes per thousand</b>	<b>5.26%</b>	<b>5.06%</b>	↓

09001 Murder / Non-negligent	3	0	↓
11001 CSC 1st Degree Penis / Vagina Penetration	9	8	↓
11003 CSC 1st Degree Oral/Anal Penetration	11	9	↓
10005 CSC 1st Degree Object Penetration	6	4	↓
12000 Robbery	96	81	↓
13001 Nonaggravated Assault	464	429	↓
13002 Aggravated / Felonious Assault	101	91	↓
13003 Intimidation / Stalking	47	39	↓
20000 Arson	15	20	↑
22001 Burglary- Forced Entry	485	596	↑
22002 Burglary - Entry w/o Force	96	89	↓
22003 Burglary - Entry w/o Authority with or w/o Force	9	12	↑
22004 Possession of Burglary Tools	1	2	↑
23001 Larceny - Pocketpicking	1	2	↑
23002 Larceny - Purse Snatching	4	5	↑
23003 Larceny - Theft from a Building	130	140	↑
23004 Larceny - From a Coin Operated Machine	4	0	↓
23005 Larceny -Theft from a Motor Vehicle	223	151	↓
23006 Larceny - Theft of Motor Vehicle Parts	77	82	↑
23007 Larceny - Other	334	356	↑
24001 Motor Vehicle / Theft	298	300	↑
24002 Motor Vehicle / As Stolen Property	24	16	↓
24003 Motor Vehicle / Fraud	6	0	↓

36003 Peeping Tom	1	1	↔
36004 Sex Offense - Other	11	18	↑

Property Crimes			
<i>Property crimes *</i>	<b>2,270</b>	<b>2,207</b>	↓
<i>Property crimes per thousand</i>	<b>4.87%</b>	<b>4.56%</b>	↓

Robbery	96	86	↓
Burglary	591	623	↑
Arson	15	22	↑
Larceny	773	715	↓
MDOP	467	445	↓
UDAA	328	316	↓

\* Property crimes may also be reported in violent crimes.

For

more detailed information see MICR

Traffic Injuries or Fatalities			
Injury	153	145	↓
Fatal	3	8	↑

Violations of Public Health Code			
	<b>2009</b>	<b>2010</b>	
<i>Public Health Code crimes *</i>	<b>178</b>	<b>187</b>	↑
<i>Public Health Code crimes per thousand</i>	<b>0.38%</b>	<b>0.39%</b>	↑

35001 Violations of Controlled Substance	146	151	↑
35002 Narcotic Equipment Violations	32	36	↑

Quality of Life			
Miles of sidewalks and non-motorized paths/trails as a factor of total miles of local/major road streets			
Miles of sidewalks and non-motorized paths/trails	410	410	↔

Total miles of local/major road streets	410	410	↔
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Percent of GF Expenditures Committed to Arts, Culture and Recreation			
Arts, recreation & culture expenditures	1.88%	1.83%	↓

Acres of park per thousand residents			
Acres of parks	436	436	↔
Acres of parks per thousand	0.00936	0.00902	↓

Percent of community being provided with curbside recycling			
Population where curbside recycling is offered	100%	100%	↔

## Transparency in Government

<i>(place an "X" in each year the services were delivered )</i>	<i>2010</i>	<i>2011</i>	
<b>Township Board of Trustees</b>			
Meetings are televised	X	X	↔
Meetings are recorded and available on demand	X	X	↔
Meetings are recorded and available online	X	X	↔
Meeting Minutes are available on demand	X	X	↔
Meeting Minutes are available on line	X	X	↔
Annual budget is available on line	X	X	↔
Bi-weekly expenditures are available on line	X	X	↔
Ethics policy in place		X	↑
No charges of ethic violations		X	↔

<b>Utilization of Multimedia for Communication</b>			
Social Networking	X	X	↔
Website	X	X	↔
E-Newsletters	X	X	↔
Local Cable Access	X	X	↔
Local Newspaper posting	X	X	↔

800 Number for complaint reporting	X	X	↔
Community information also distributed in regular mailings	X	X	↔
Elected Officials, Appointees and Employees have email addresses	X	X	↔