

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

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

The Alpena County is pleased to submit form 4886 with the required documents per Public Act 84, in compliance with the State of Michigan's Transparency and Accountability Initiative.

The Alpena 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 Alpena 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,

Cameron Habermehl
Board Chairman

Michigan Department of Treasury
(Recreated) 4886 (Rev. 07-15)

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.

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 Alpena County		Local Unit County Name Alpena County	
Local Unit Code 040000		Contact E-Mail Address ludlowk@alpenacounty.org	
Contact Name Kimberly Ludlow	Contact Title Alpena County Treasurer	Contact Telephone Number 9893549536	Extension
Website Address, if reports are available online http://munetrix.com/sections/data/municipal.php?MuniID=272&Type=County		Current Fiscal Year End Date 2015-12-31	
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) Cameron Habermehl	
Title Board Chairman		Date October 23, 2015	

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
Final Certification		Citizen's Guide Received
		Performance Dashboard Received
		Debt Service Report Received
		Projected Budget Report Received
		CVTRS/CIP Notes

General Info

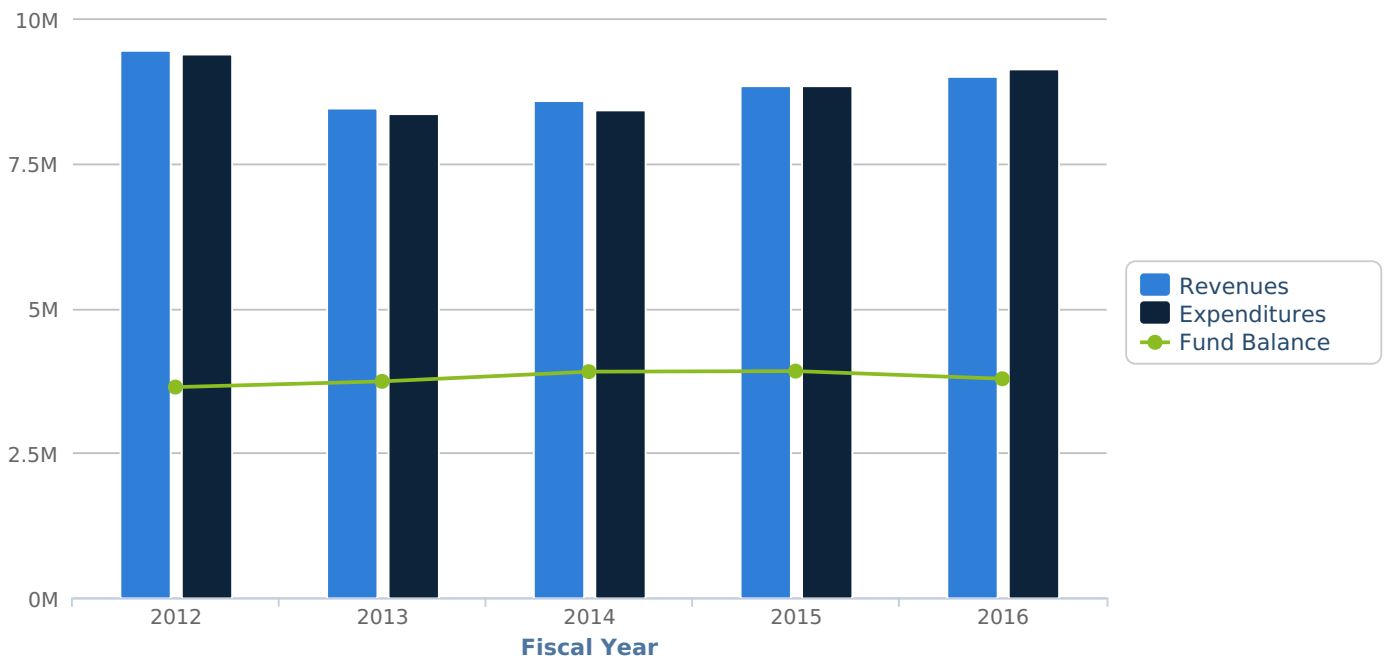
Name	Type	Fiscal Year End	Population (2010)	Phone	Website
Alpena County	County	December	29,598	(989) 354-9500	www.alpenacounty.org

Multi-Year General Fund Only

Year	Data Status	Fiscal Score	Population	General Fund Revenues	General Fund Expenditures	*Available Fund Balance	Taxable Value
2016	Forecast	2	28,988	\$8,992,147	\$9,124,050	\$3,775,820	\$897,587,007
2015	Amended Budget	1	28,988	\$8,844,989	\$8,835,856	\$3,907,723	\$897,587,007
2014	Historic	2	28,988	\$8,579,136	\$8,411,645	\$3,898,587	\$891,369,781
2013	Historic	1	29,081	\$8,454,496	\$8,355,468	\$3,731,096	\$895,809,069
2012	Historic	2	29,240	\$9,458,959	\$9,391,748	\$3,632,068	\$896,302,560

*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

2016 Notes:

The following factors were considered in forecasting the County's budget for the 2016 fiscal year.

- Unemployment in Alpena County continues to exceed the State average.
- We are seeing an increase in Real Property values, but do not anticipate an increase in Operating Levy collected due to the change in Personal Property taxes, Veterans Exemptions and Poverty Exemptions.
- The County will continue to look for ways to raise additional revenue and decrease the Cost of Doing Business.
- Appropriations to other governmental units and outside organization (ie. Courts, Airport, Law Library and Law Enforcement) will reviewed for possible reductions.
- "Joint Ventures" with other governmental agencies will be pursued to reduce costs.

2015 Notes:

The following factors were considered in forecasting the County's budget for the 2015 fiscal year.

- Unemployment in Alpena County continues to exceed the State average.
- Any increase in Real Property values will be off set by change in the Personal Property Tax laws so we do not anticipate an increase in the 2015 levy.
- We are continuing to see Foreclosures in our area.
- The County will continue to update and look for ways to raise additional fees as required.
- The decline in the local economy continues to make it difficult for all local units to provide services to their residents.

- Higher costs in employee benefits have made it difficult to maintain positions and benefits at their current levels.
- Positions in non-mandated areas will need to be considered for elimination or a decrease in funding.
- Appropriations to other governmental units and outside organizations (ie. Courts, Airport, Law Library and Law Enforcement) will need to be carefully studied.
- Attrition will need to be considered when positions become vacant.
- "Joint Ventures" with other governmental agencies will be pursued because of the rising costs associated with the running of local government.

Financial Statement

Including General Fund only

Balance Sheet

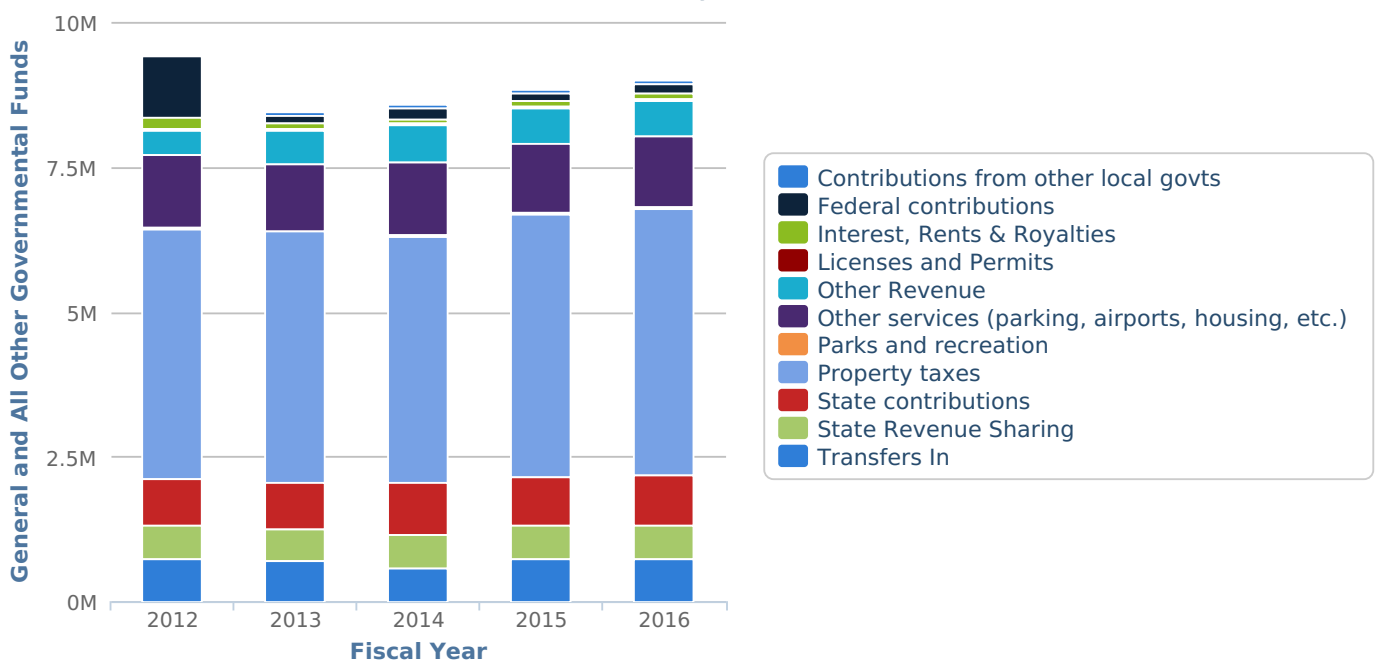
Category Name	2016	2015	2014	2013	2012
Fund Equity	\$3,516,791	\$3,639,645	\$3,898,587	\$3,731,096	\$3,632,068
Total Assets	\$3,742,184	\$3,872,912	\$4,161,789	\$3,970,226	\$3,776,460
Total Liabilities	\$225,394	\$233,268	\$263,202	\$239,130	\$144,392

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

Revenues

Category Name	2016	2015	2014	2013	2012
Contributions from other local govts	\$55,589	\$54,680	\$58,269	\$52,266	\$35,398
Federal contributions	\$147,932	\$145,511	\$192,914	\$139,087	\$1,048,141
Interest, Rents & Royalties	\$102,013	\$100,343	\$74,186	\$95,913	\$214,702
Licenses and Permits	\$26,500	\$26,066	\$20,772	\$24,915	\$20,677
Other Revenue	\$620,914	\$610,752	\$643,373	\$583,787	\$422,766
Other services (parking, airports, housing, etc.)	\$1,217,362	\$1,197,439	\$1,244,249	\$1,144,574	\$1,251,829
Parks and recreation	\$31,907	\$31,385	\$30,500	\$30,000	\$29,577
Property taxes	\$4,602,132	\$4,526,818	\$4,260,778	\$4,326,966	\$4,325,081
State contributions	\$853,407	\$839,441	\$882,267	\$802,381	\$802,051
State Revenue Sharing	\$594,984	\$585,247	\$604,822	\$559,409	\$553,743
Transfers In	\$739,408	\$727,307	\$567,006	\$695,198	\$754,994
Total	\$8,992,148	\$8,844,989	\$8,579,136	\$8,454,496	\$9,458,959

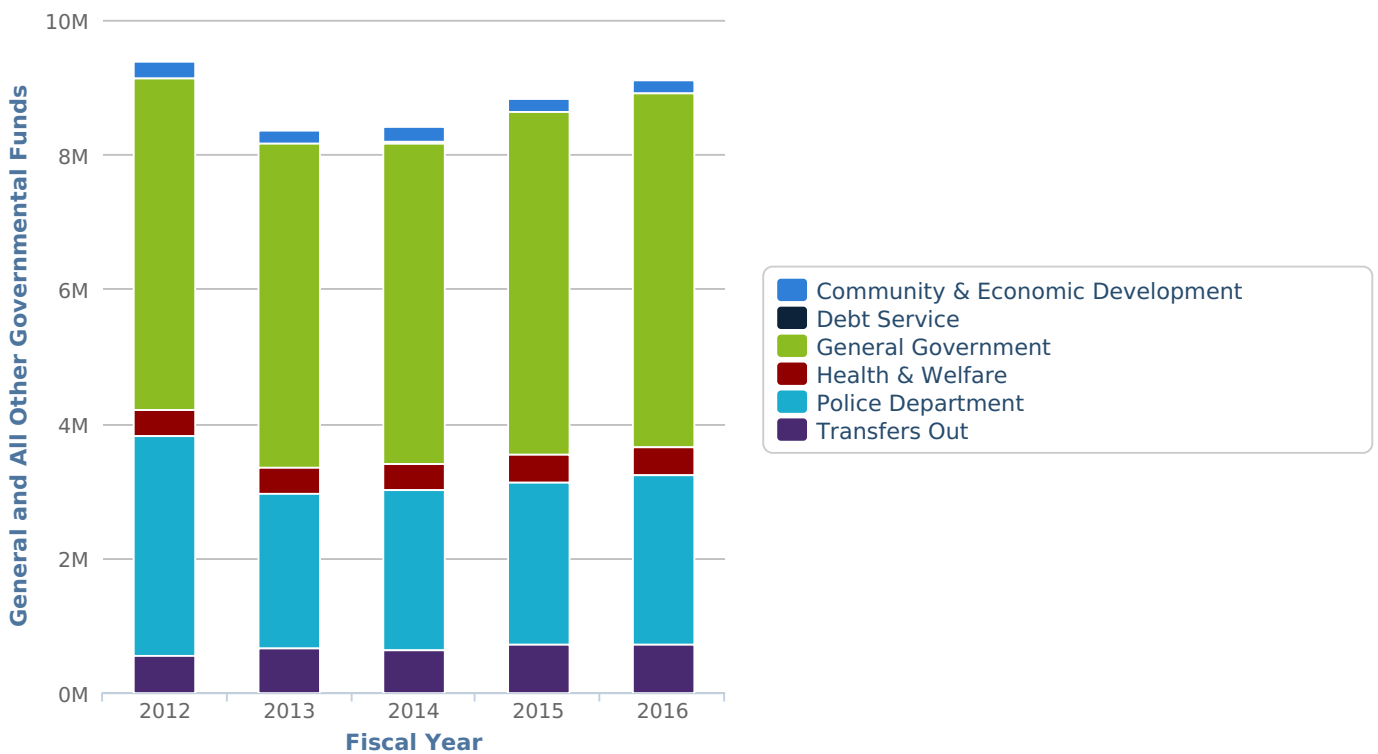
Where The Money Comes From



Expenses

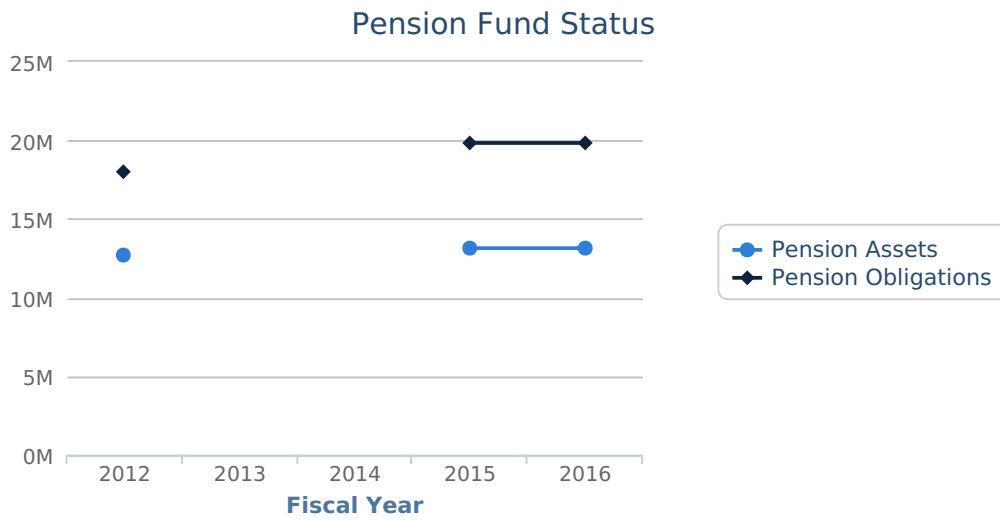
Category Name	2016	2015	2014	2013	2012
Community & Economic Development	\$202,029	\$195,648	\$221,738	\$185,011	\$236,780
Debt Service	\$11,718	\$11,348	\$12,263	\$10,731	\$11,471
General Government	\$5,257,621	\$5,091,553	\$4,775,126	\$4,814,735	\$4,937,245
Health & Welfare	\$410,156	\$397,201	\$390,083	\$375,606	\$372,101
Police Department	\$2,512,027	\$2,432,681	\$2,378,541	\$2,300,421	\$3,270,379
Transfers Out	\$730,499	\$707,425	\$633,894	\$668,964	\$563,772
Total	\$9,124,050	\$8,835,856	\$8,411,645	\$8,355,468	\$9,391,748

How The Money Is Spent



Supplementary Information (Pension / OPEB)

Category Name	2016	2015	2014	2013	2012
Pensions Actuarial Liability	\$19,835,608	\$19,835,608	N/A	N/A	\$18,004,175
Pension Fund Assets	\$13,144,636	\$13,144,636	N/A	N/A	\$12,703,314
OPEB Actuarial Liability	N/A	N/A	N/A	N/A	N/A
OPEB Fund Assets	N/A	N/A	N/A	N/A	N/A




Other Post-Employment Benefit Fund Status







Fund Equity Detail

Category Name	2016	2015	2014	2013	2012
Committed	\$723,845	\$749,131	\$928,114	\$767,954	\$907,485
Unassigned	\$2,792,946	\$2,890,514	\$2,970,473	\$2,963,142	\$2,724,583

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Fiscal Stability	2013	2014	Progress	Target
Fiscal Distress Indicator Score	1	2	↓	1
Annual General Fund expenditures per capita	\$287	\$290	↓	\$305
Fund balance as % of General Fund Revenues 	44.1%	45.4%	↑	44.2%
Debt burden per capita	\$73	\$63	↑	\$55

Economy & Financial Health	2013	2014	Progress	Target
Population	29,081	28,988	↓	28,988
Taxable Value (100k)	\$895,809	\$891,370	↓	\$897,587

Public Safety	2013	2014	Progress	Target
Crimes against persons per thousand residents 	13.0	12.1	↑	-
Crimes against property per thousand residents 	26.3	26.2	↑	-
Crimes against society per thousand residents 	17.0	18.9	↓	-
Other crimes per thousand residents 	22.5	22.1	↑	-
Traffic crashes property	792	717	↑	-
Traffic crashes injuries	118	113	↑	-
Traffic crashes fatalities	1	2	↓	-

Education and Talent	2013	2014	Progress	Target
Percent Workforce Employed in Management, Business, Science & Arts	-	-	↔	-

School District Enrollment	2013	2014	Progress	Target
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Health & Environment	2013	2014	Progress	Target
Quality Of Life - Health Physical	-	-	↔	-
Quality Of Life - Health Mental	-	-	↔	-
Disability Rate	-	-	↔	-

Percent Population Commuting by Biking, Walking & Transit	-	-	↔	-
Average Commute Time	-	-	↔	-

OPEB Notes:

The County of Alpena offers no postemployment benefits to its retirees. However, retirees can continue coverage with the County's health care insurance at their own expense.

Alpena County
Local Code: 04-0000
Debt Service Summary Report

Bonds & contracts payable

Fiscal Years

Name	2014	2015	2016	2017
Alpena County Building Authority:	90,710	91,625	92,250	
Alpena County Building Authority - MDOT	54,455	56,540		
Capital Improvement	100,103	95,852	99,520	103,085
Subtotal for Bonds & contracts payable	\$245,268	\$244,018	\$191,770	\$103,085

Capital leases

Fiscal Years

Name	2014	2015	2016	2017
DeLage Landen Public Finance LLC:	12,263	12,263	12,263	12,263
Ford Motor Credit Company LLC:	22,617	22,617	22,617	
Subtotal for Capital leases	\$34,880	\$34,880	\$34,880	\$12,263
Total Principal & Interest	\$280,148	\$278,897	\$226,650	\$115,348

**Alpena County
Complete Debt Report for
Alpena County Building Authority:**

Issuance Information

Debt Type: Bonds & contracts payable
Activity Type: Government
Repayment Source: General Obligation
Issuance Date: 2001-05-29
Issuance Amount: \$995,000
Interest Rate: 4.68327
Maturing Through: 2016
Principal Maturity Range: \$80,000 - \$90,000
Fund Number: 369
Comments: Renovations to Court House and Annex Building

Payment Schedule

<u>Date Due</u>	<u>Interest Rate</u>	<u>Principal</u>	<u>Interest</u>	<u>Payment</u>	<u>Balance</u>
2014-03-01	4.90%	80,000.00	6,335.00	86,335.00	\$175,000.00
2014-09-01	4.90%		4,375.00	4,375.00	\$175,000.00
2015-03-01	5.00%	85,000.00	4,375.00	89,375.00	\$90,000.00
2015-09-01	5.00%		2,250.00	2,250.00	\$90,000.00
2016-03-01	5.00%	90,000.00	2,250.00	92,250.00	\$0.00
		\$255,000.00	\$19,585.00	\$274,585.00	
Totals					

**Alpena County
Complete Debt Report for
Alpena County Building Authority - MDOT**

Issuance Information

Debt Type: Bonds & contracts payable
Activity Type: Government
Repayment Source: General Obligation
Issuance Date: 1999-11-01
Issuance Amount: \$625,000
Interest Rate: 4.20 - 5.60
Maturing Through: 2015
Principal Maturity Range: \$50,000 - \$55,000
Fund Number: 369
Comments: Constructed building at County Airport to house MDOT

Payment Schedule

<u>Date Due</u>	<u>Interest Rate</u>	<u>Principal</u>	<u>Interest</u>	<u>Payment</u>	<u>Balance</u>
2014-03-01	5.5%	50,000.00	2,915.00	52,915.00	\$55,000.00
2014-09-01	5.5%		1,540.00	1,540.00	\$55,000.00
2015-03-01	5.60%	55,000.00	1,540.00	56,540.00	\$0.00
		\$105,000.00	\$5,995.00	\$110,995.00	
Totals		\$105,000.00	\$5,995.00	\$110,995.00	

Alpena County Complete Debt Report for Capital Improvement

Issuance Information

Debt Type: Bonds & contracts payable
Activity Type: Government
Repayment Source: General Obligation
Issuance Date: 2013-06-04
Issuance Amount: \$1,565,000
Interest Rate: 2.04953
Maturing Through: 2028
Principal Maturity Range: \$60,000 - \$155,000
Fund Number: 430

Comments: Monies used to implement energy conservation measures in various County buildings throughout the County of Alpena.

Payment Schedule

<u>Date Due</u>	<u>Interest Rate</u>	<u>Principal</u>	<u>Interest</u>	<u>Payment</u>	<u>Balance</u>
2014-03-01	2.05%		24,061.88	24,061.88	\$1,565,000.00
2014-09-01	2.05%	60,000.00	16,041.25	76,041.25	\$1,505,000.00
2015-03-01	2.05%		15,426.25	15,426.25	\$1,505,000.00
2015-09-01	2.05%	65,000.00	15,426.25	80,426.25	\$1,440,000.00
2016-03-01	2.05%		14,760.00	14,760.00	\$1,440,000.00
2016-09-01	2.05%	70,000.00	14,760.00	84,760.00	\$1,370,000.00
2017-03-01	2.05%		14,042.50	14,042.50	\$1,370,000.00
2017-09-01	2.05%	75,000.00	14,042.50	89,042.50	\$1,295,000.00
2018-03-01	2.05%		13,273.75	13,273.75	\$1,295,000.00
2018-09-01	2.05%	80,000.00	13,273.75	93,273.75	\$1,215,000.00
2019-03-01	2.05%		12,453.75	12,453.75	\$1,215,000.00
2019-09-01	2.05%	90,000.00	12,453.75	102,453.75	\$1,125,000.00
2020-03-01	2.05%		11,531.25	11,531.25	\$1,125,000.00
2020-09-01	2.05%	95,000.00	11,531.25	106,531.25	\$1,030,000.00
2021-03-01	2.05%		10,557.50	10,557.50	\$1,030,000.00
2021-09-01	2.05%	100,000.00	10,557.50	110,557.50	\$930,000.00
2022-03-01	2.05%		9,532.50	9,532.50	\$930,000.00
2022-09-01	2.05%	110,000.00	9,532.50	119,532.50	\$820,000.00
2023-03-01	2.05%		8,405.00	8,405.00	\$820,000.00

2023-09-01	2.05%	120,000.00	8,405.00	128,405.00	\$700,000.00
2024-03-01	2.05%		7,175.00	7,175.00	\$700,000.00
2024-09-01	2.05%	125,000.00	7,175.00	132,175.00	\$575,000.00
2025-03-01	2.05%		5,893.75	5,893.75	\$575,000.00
2025-09-01	2.05%	130,000.00	5,893.75	135,893.75	\$445,000.00
2026-03-01	2.05%		4,561.25	4,561.25	\$445,000.00
2026-09-01	2.05%	140,000.00	4,561.25	144,561.25	\$305,000.00
2027-03-01	2.05%		3,126.25	3,126.25	\$305,000.00
2027-09-01	2.05%	150,000.00	3,126.25	153,126.25	\$155,000.00
2028-03-01	2.05%		1,588.75	1,588.75	\$155,000.00
2028-09-01	2.05%	155,000.00	1,588.75	156,588.75	\$0.00

Totals		\$1,565,000.00	\$304,758.13	\$1,869,758.13	
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Alpena County
Complete Debt Report for
DeLage Landen Public Finance LLC:

Issuance Information

Debt Type: Capital leases
Activity Type: Government
Repayment Source: General Obligation
Issuance Date: 2013-07-01
Issuance Amount: \$56,451
Maturing Through: 2018
Principal Maturity Range: \$866 - \$1,019
Fund Number: 101
Comments: To purchase 13 copy machines

Payment Schedule

<u>Date Due</u>	<u>Principal</u>	<u>Interest</u>	<u>Payment</u>	<u>Balance</u>
2014-01-01	881.07	140.81	1,021.88	\$50,334.25
2014-02-01	883.49	138.39	1,021.88	\$49,450.76
2014-03-01	885.92	135.96	1,021.88	\$48,564.84
2014-04-01	888.36	133.52	1,021.88	\$47,676.48
2014-05-01	890.80	131.08	1,021.88	\$46,785.68
2014-06-01	893.25	128.63	1,021.88	\$45,892.43
2014-07-01	895.70	126.18	1,021.88	\$44,996.73
2014-08-01	898.17	123.71	1,021.88	\$44,098.56
2014-09-01	900.64	121.24	1,021.88	\$43,197.92
2014-10-01	903.11	118.77	1,021.88	\$42,294.84
2014-11-01	905.59	116.29	1,021.88	\$41,389.22
2014-12-01	908.08	113.80	1,021.88	\$40,481.14
2015-01-01	910.58	111.30	1,021.88	\$39,570.56
2015-02-01	913.08	108.80	1,021.88	\$38,657.48
2015-03-01	915.59	106.29	1,021.88	\$37,741.89
2015-04-01	918.11	103.77	1,021.88	\$36,823.78
2015-05-01	920.64	101.24	1,021.88	\$35,903.14
2015-06-01	923.17	98.71	1,021.88	\$34,979.97
2015-07-01	925.71	96.17	1,021.88	\$34,054.26
2015-08-01	928.25	93.63	1,021.88	\$33,126.01
2015-09-01	930.80	91.08	1,021.88	\$32,195.21
2015-10-01	933.36	88.52	1,021.88	\$31,261.85

2015-11-01	935.93	85.95	1,021.88	\$30,325.92
2015-12-01	938.50	83.38	1,021.88	\$29,387.42
2016-01-01	941.08	80.80	1,021.88	\$28,446.34
2016-02-01	943.67	78.21	1,021.88	\$27,502.67
2016-03-01	946.26	75.62	1,021.88	\$26,556.41
2016-04-01	948.87	73.01	1,021.88	\$25,607.54
2016-05-01	951.47	70.41	1,021.88	\$24,656.07
2016-06-01	954.09	67.79	1,021.88	\$23,701.98
2016-07-01	956.71	65.17	1,021.88	\$22,745.27
2016-08-01	959.34	62.54	1,021.88	\$21,785.93
2016-09-01	961.98	59.90	1,021.88	\$20,823.95
2016-10-01	964.63	57.25	1,021.88	\$19,859.32
2016-11-01	967.28	54.60	1,021.88	\$18,892.04
2016-12-01	969.94	51.94	1,021.88	\$17,922.10
2017-01-01	972.60	49.28	1,021.88	\$16,949.50
2017-02-01	975.28	46.60	1,021.88	\$15,974.22
2017-03-01	977.96	43.92	1,021.88	\$14,996.26
2017-04-01	980.65	41.23	1,021.88	\$14,015.61
2017-05-01	983.35	38.53	1,021.88	\$13,032.26
2017-06-01	986.05	35.83	1,021.88	\$12,046.21
2017-07-01	988.76	33.12	1,021.88	\$11,057.45
2017-08-01	991.48	30.40	1,021.88	\$10,065.97
2017-09-01	994.20	27.68	1,021.88	\$9,071.77
2017-10-01	996.94	24.94	1,021.88	\$8,074.83
2017-11-01	999.68	22.20	1,021.88	\$7,075.15
2017-12-01	1,002.43	19.45	1,021.88	\$6,072.72
2018-01-01	1,005.18	16.70	1,021.88	\$5,067.54
2018-02-01	1,007.95	13.93	1,021.88	\$4,059.59
2018-03-01	1,010.72	11.16	1,021.88	\$3,048.87
2018-04-01	1,013.50	8.38	1,021.88	\$2,035.37
2018-05-01	1,016.28	5.60	1,021.88	\$1,019.09
2018-06-01	1,019.09	2.79	1,021.88	\$0.00
Totals	\$51,215.32	\$3,966.20	\$55,181.52	

**Alpena County
Complete Debt Report for
Ford Motor Credit Company LLC:**

Issuance Information

Debt Type: Capital leases
Activity Type: Government
Repayment Source: General Obligation
Issuance Date: 2013-09-19
Issuance Amount: \$83,693
Interest Rate: 5.45%
Maturing Through: 2016
Principal Maturity Range: \$19,288 - \$22,617
Fund Number: 101

Comments: To purchase 3 police patrol cars. The terms of the lease are a yearly payment of \$22,617.03 for 4 years

Payment Schedule

<u>Date Due</u>	<u>Interest Rate</u>	<u>Principal</u>	<u>Interest</u>	<u>Payment</u>	<u>Balance</u>
2014-09-19	5.45%	19,288.39	3,328.64	22,617.03	\$41,787.58
2015-09-19	5.45%	20,339.61	2,277.42	22,617.03	\$21,447.97
2016-09-19	5.45%	21,447.97	1,169.06	22,617.03	\$1.00
		\$61,075.97	\$6,775.12	\$67,851.09	
Totals					

