

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 268, 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. 09-16)

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

Issued under authority of 2016 Public Act 268. 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 2016 Public Act 268. 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, 2016**, (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 989-354-9536	Extension
Website Address, if reports are available online http://munetrix.com/sections/data/municipal.php?MuniID=272&Type=County		Current Fiscal Year End Date 2016-12-31	
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 2016 Public Act 268, 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) Cameron Habermehl	
Title Board Chairman		Date November 04, 2016	

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

General Info

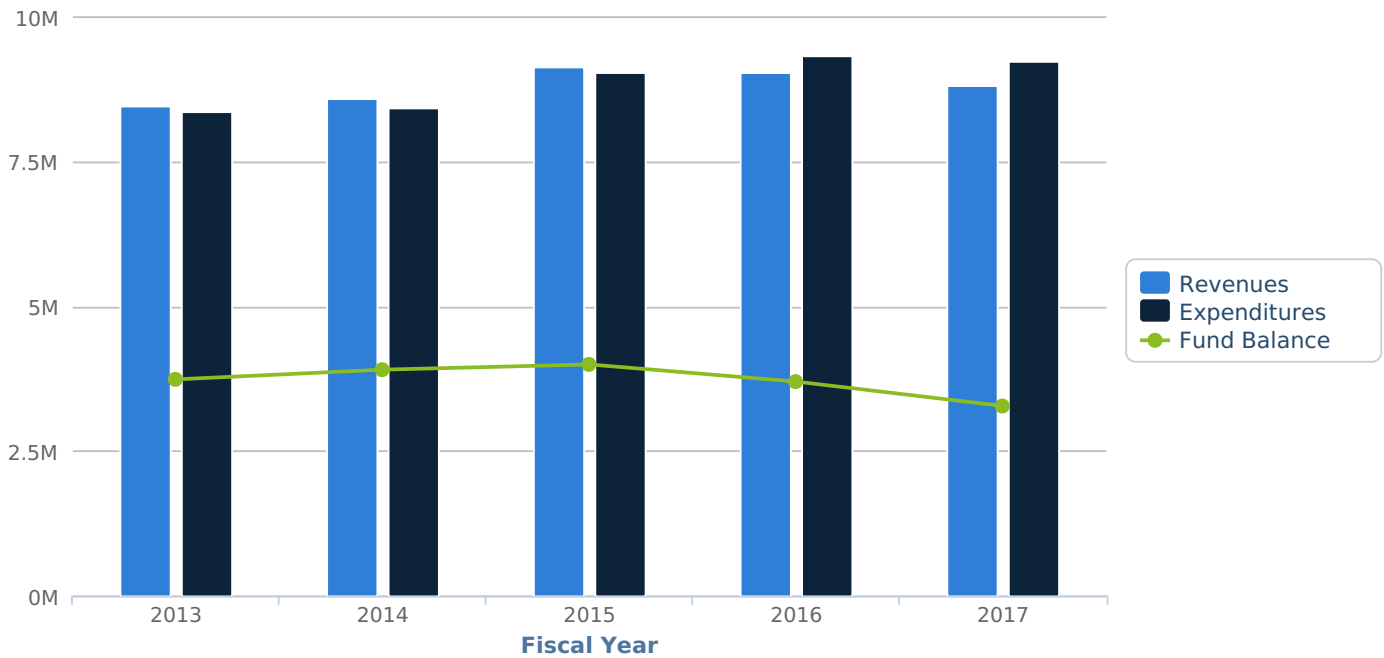
Name	Type	Fiscal Year End	Population (2010)	Phone	Website
Alpena County	County	December	29,598	(989) 354-9500	www.alpenacounty.org

Multi-Year General Fund Only

Year	Data Status	Fiscal Score	Population	General Fund Revenues	General Fund Expenditures	*Available Fund Balance	Taxable Value
2017	Forecast	3	28,950	\$8,814,146	\$9,234,438	\$3,271,280	\$893,210,200
2016	Amended Budget	2	28,988	\$9,019,711	\$9,316,680	\$3,691,572	\$893,210,200
2015	Historic	1	28,988	\$9,130,781	\$9,040,826	\$3,988,541	\$906,860,375
2014	Historic	2	28,988	\$8,579,136	\$8,411,645	\$3,898,587	\$891,369,781
2013	Historic	2	29,081	\$8,454,496	\$8,355,468	\$3,731,096	\$895,809,069

*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

2017 Notes:

The following factors were considered in forecasting the County's budget for the 2017 fiscal year.

- Unemployment in Alpena County continues to exceed the State average.
- Higher costs in employee benefits have made it difficult to maintain positions with current benefit levels. We will continue to look for ways to reduce benefit costs.
- Positions in non-mandated areas will need to be considered for elimination or a decrease in funding.
- 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 be reviewed for possible reductions.
- The lack of growth in the local economy continues to make it difficult for all local units to provide services to their residents.
- "Joint Ventures" with other governmental agencies will be pursued to reduce costs.

Financial Statement

Including General Fund only

Balance Sheet

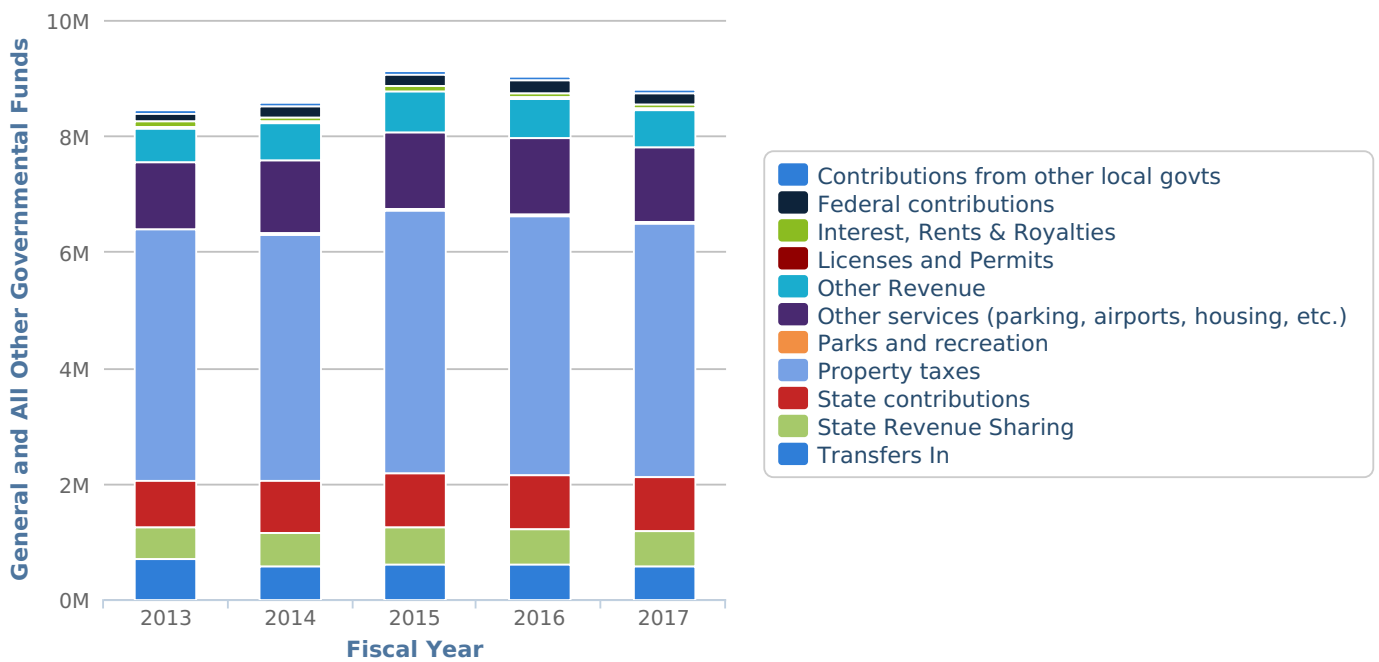
Category Name	2017	2016	2015	2014	2013
Fund Equity	\$3,271,280	\$3,691,572	\$3,988,541	\$3,898,587	\$3,731,096
Total Assets	\$3,492,130	\$3,940,797	\$4,257,816	\$4,161,789	\$3,970,226
Total Liabilities	\$220,852	\$249,226	\$269,275	\$263,202	\$239,130

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

Revenues

Category Name	2017	2016	2015	2014	2013
Contributions from other local govts	\$59,866	\$61,262	\$62,016	\$58,269	\$52,266
Federal contributions	\$198,199	\$202,821	\$205,318	\$192,914	\$139,087
Interest, Rents & Royalties	\$76,219	\$77,997	\$78,957	\$74,186	\$95,913
Licenses and Permits	\$21,341	\$21,839	\$22,108	\$20,772	\$24,915
Other Revenue	\$660,997	\$676,413	\$684,742	\$643,373	\$583,787
Other services (parking, airports, housing, etc.)	\$1,278,332	\$1,308,146	\$1,324,255	\$1,244,249	\$1,144,574
Parks and recreation	\$31,335	\$32,066	\$32,461	\$30,500	\$30,000
Property taxes	\$4,377,495	\$4,479,587	\$4,534,749	\$4,260,778	\$4,326,966
State contributions	\$906,435	\$927,575	\$938,997	\$882,267	\$802,381
State Revenue Sharing	\$621,391	\$635,883	\$643,713	\$604,822	\$559,409
Transfers In	\$582,538	\$596,124	\$603,465	\$567,006	\$695,198
Total	\$8,814,148	\$9,019,713	\$9,130,781	\$8,579,136	\$8,454,496

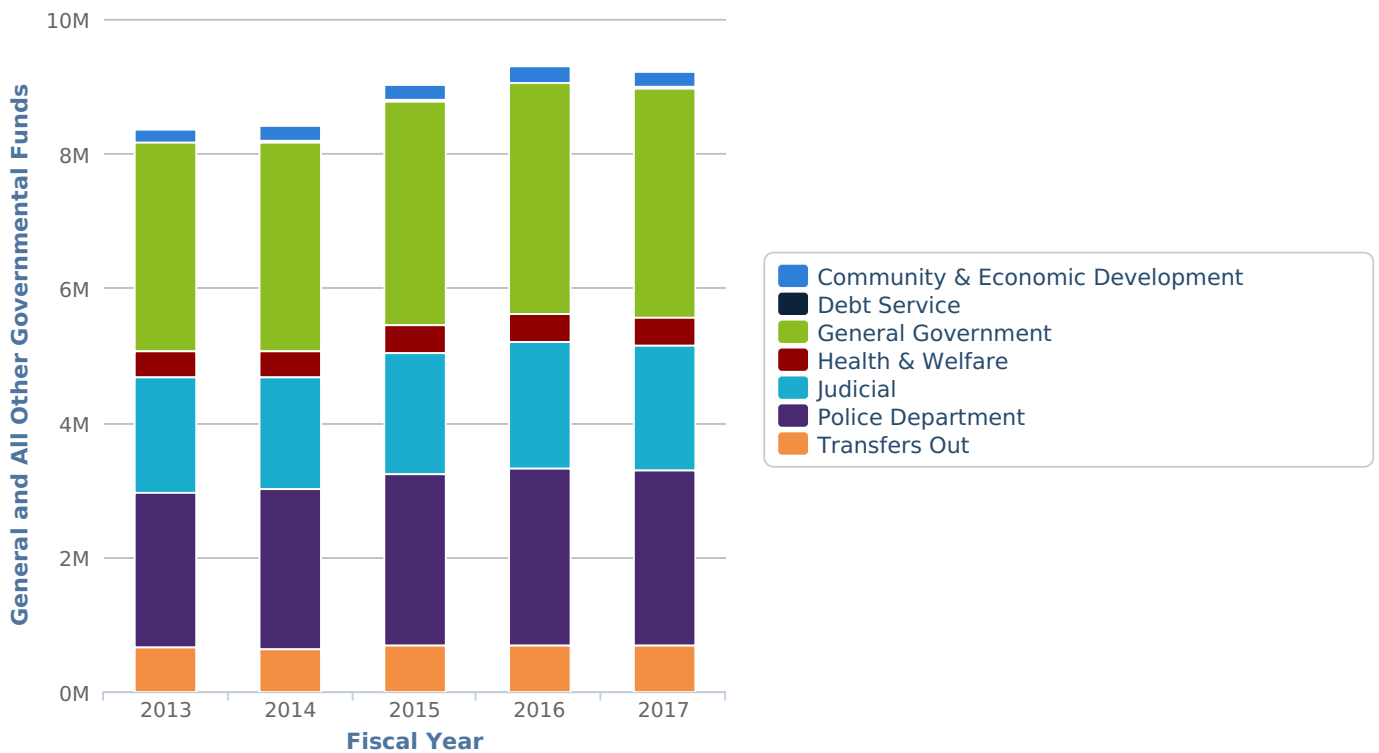
Where The Money Comes From



Expenses

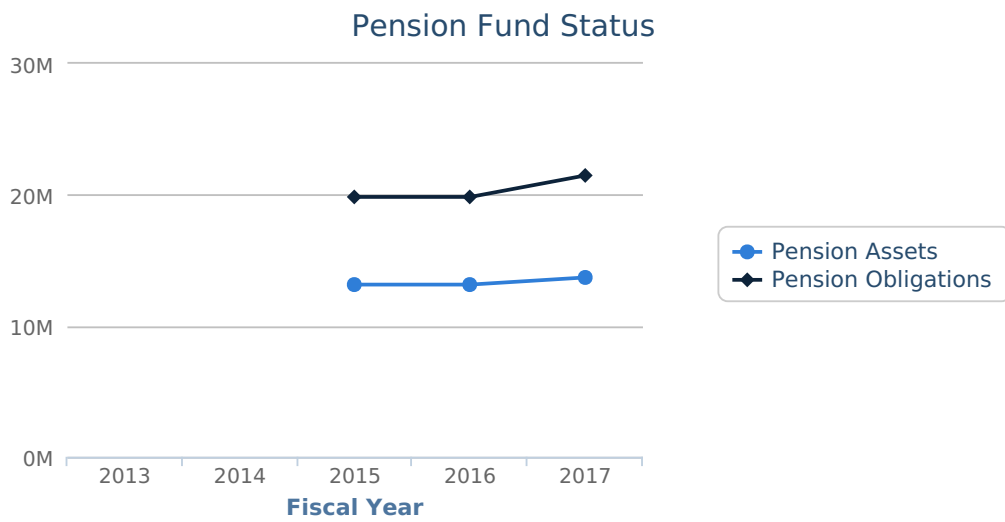
Category Name	2017	2016	2015	2014	2013
Community & Economic Development	\$243,428	\$245,596	\$238,324	\$221,738	\$185,011
Debt Service	\$13,462	\$13,582	\$13,180	\$12,263	\$10,731
General Government	\$3,401,078	\$3,431,368	\$3,329,772	\$3,098,043	\$3,094,265
Health & Welfare	\$428,238	\$432,053	\$419,261	\$390,083	\$375,606
Judicial	\$1,841,129	\$1,857,526	\$1,802,527	\$1,677,083	\$1,720,470
Police Department	\$2,611,200	\$2,634,455	\$2,556,453	\$2,378,541	\$2,300,421
Transfers Out	\$695,899	\$702,097	\$681,309	\$633,894	\$668,964
Total	\$9,234,434	\$9,316,677	\$9,040,826	\$8,411,645	\$8,355,468

How The Money Is Spent



Supplementary Information (Pension / OPEB)

Category Name	2017	2016	2015	2014	2013
Pensions Actuarial Liability	\$21,475,925	\$19,835,608	\$19,835,608	N/A	N/A
Pension Fund Assets	\$13,689,644	\$13,144,636	\$13,144,636	N/A	N/A
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

● OPEB Assets
◆ OPEB Obligations

2013 2014 2015 2016 2017

Fiscal Year

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.

Fund Equity Detail

Category Name	2017	2016	2015	2014	2013
Committed	\$778,775	\$878,831	\$949,529	\$928,114	\$767,954
Unassigned	\$2,492,505	\$2,812,741	\$3,039,012	\$2,970,473	\$2,963,142

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Fiscal Stability	2014	2015	Progress	Target
Fiscal Distress Indicator Score	2	1	↑	2
Annual General Fund expenditures per capita	\$290	\$312	↓	\$321
Fund balance as % of General Fund Revenues i	45.4%	43.7%	↓	40.9%
Debt burden per capita	\$63	\$55	↑	\$48

Economy & Financial Health	2014	2015	Progress	Target
Population	28,988	28,988	↔	28,988
Taxable Value (100k)	\$891,370	\$906,860	↑	\$893,210

Public Safety	2014	2015	Progress	Target
Crimes against persons per thousand residents i	12.1	13.0	↓	-
Crimes against property per thousand residents i	26.2	22.8	↑	-
Crimes against society per thousand residents i	18.9	18.4	↑	-
Other crimes per thousand residents i	22.1	24.6	↓	-
Traffic crashes property	717	-	↑	-
Traffic crashes injuries	113	-	↑	-
Traffic crashes fatalities	2	-	↑	-

Education and Talent	2014	2015	Progress	Target
Percent Workforce Employed in Management, Business, Science & Arts	-	-	↔	-

School District Enrollment	2014	2015	Progress	Target
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Health & Environment	2014	2015	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.

[Print](#)

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

Bonds & contracts payable

Fiscal Years

Name	2015	2016	2017	2018
Alpena County Building Authority:	91,625	92,250		
Alpena County Building Authority - MDOT	56,540			
Capital Improvement	95,852	99,520	103,085	106,548
Subtotal for Bonds & contracts payable	\$244,018	\$191,770	\$103,085	\$106,548

Capital leases

Fiscal Years

Name	2015	2016	2017	2018
DeLage Landen Public Finance LLC:	12,263	12,263	12,263	6,131
Ford Motor Credit Company LLC:	22,617	22,617		
Subtotal for Capital leases	\$34,880	\$34,880	\$12,263	\$6,131
Total Principal & Interest	\$278,897	\$226,650	\$115,348	\$112,679

**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>
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
		\$175,000.00	\$8,875.00	\$183,875.00	
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>
2015-03-01	5.60%	55,000.00	1,540.00	56,540.00	\$0.00
Totals		\$55,000.00	\$1,540.00	\$56,540.00	

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>
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		\$1,505,000.00	\$264,655.00	\$1,769,655.00	
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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>
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
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Totals	\$40,481.14	\$2,437.82	\$42,918.96	

**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>
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
Totals		\$41,787.58	\$3,446.48	\$45,234.06	

