

Michigan Department of Treasury  
Revenue Sharing and Grants Division  
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 107, 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. 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 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 <a href="http://munetrix.com/sections/data/municipal.php?MuniID=272&amp;Type=County">http://munetrix.com/sections/data/municipal.php?MuniID=272&amp;Type=County</a>		Current Fiscal Year End Date 20171231	
PART 2: CITIZEN'S GUIDE			
Check any of the following that apply:			
<input type="checkbox"/> 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.			
<input type="checkbox"/> 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) Cameron Habermehl	
Title Board Chairman		Date October 30, 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

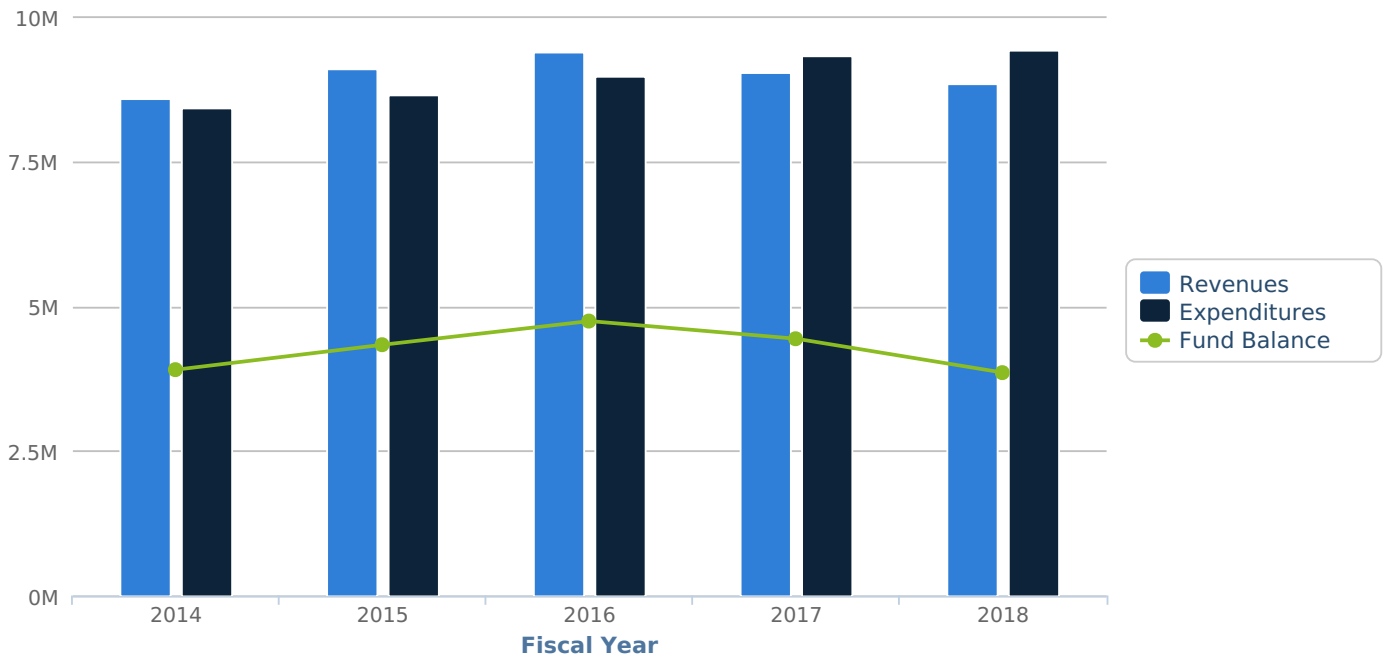
Name	Type	Fiscal Year End	Population (2010)	Phone	Website
Alpena County	County	December	29,598	(989) 354-9500	www.alpenacounty.org

# Multi-Year General Fund Only

Year	Data Status	Fiscal Score	Population	General Fund Revenues	General Fund Expenditures	*Available Fund Balance	Taxable Value
2018	Forecast	2	28,704	\$8,851,508	\$9,436,366	\$3,847,176	\$905,800,279
2017	Amended Budget	3	28,950	\$9,032,739	\$9,337,965	\$4,432,034	\$905,800,279
2016	Historic	2	28,704	\$9,388,150	\$8,980,040	\$4,737,260	\$893,210,200
2015	Historic	1	28,791	\$9,089,089	\$8,658,526	\$4,329,150	\$906,860,375
2014	Historic	2	28,932	\$8,579,136	\$8,411,645	\$3,898,587	\$891,369,781

\*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:

The following factors were considered in forecasting the County's budget for the 2018 fiscal year.

- Unemployment in Alpena County exceeds the State average.
- We have seen a slight increase taxable value of Real Property.
- Higher employee benefits costs have made it difficult to maintain 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 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.
- "Joint Ventures" with other governmental agencies will be pursued to reduce costs.

# Financial Statement

Including General Fund only

## Balance Sheet

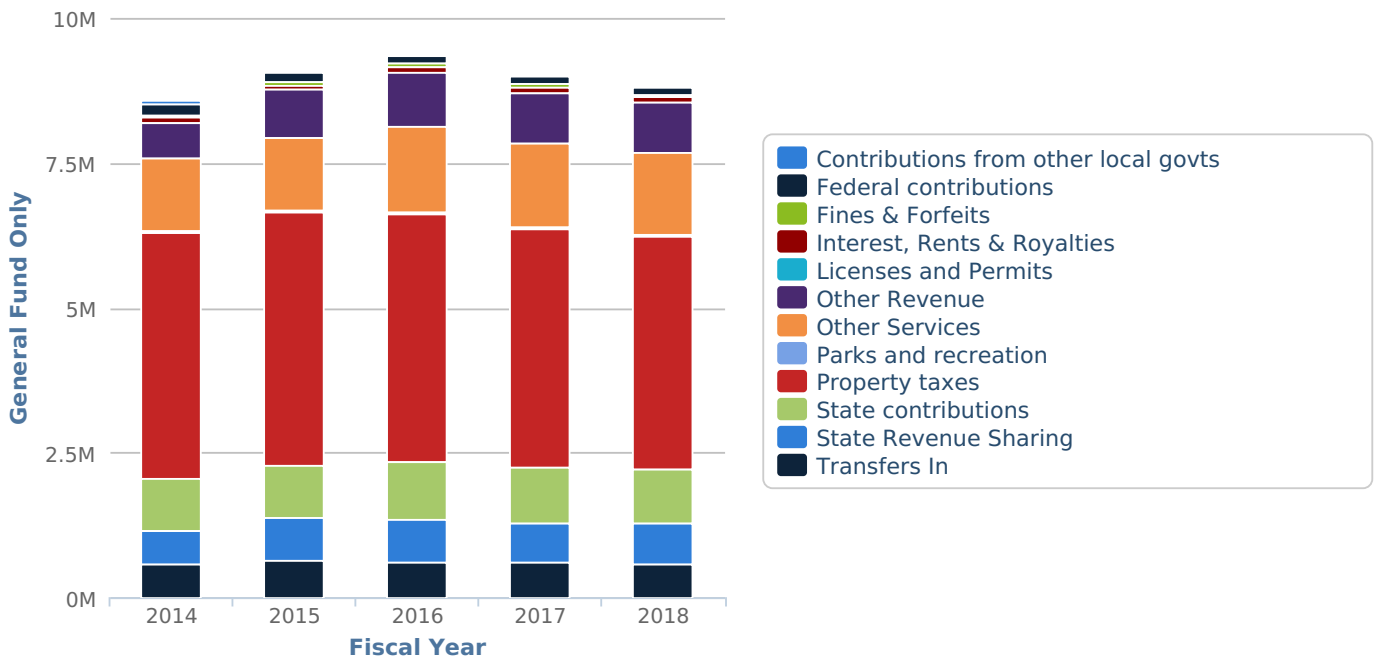
Category Name	2018	2017	2016	2015	2014
Fund Equity	\$3,847,176	\$4,432,034	\$4,737,260	\$928,320	\$3,898,587
Total Assets	\$4,062,903	\$4,680,557	\$5,002,898	\$4,598,058	\$4,161,789
Total Liabilities	\$215,728	\$248,523	\$265,638	\$268,908	\$263,202

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

## Revenues

Category Name	2018	2017	2016	2015	2014
Contributions from other local govts	\$37,381	\$38,146	\$39,647	\$32,424	\$58,269
Federal contributions	\$117,343	\$119,745	\$124,457	\$160,008	\$192,914
Fines & Forfeits	\$51,595	\$52,651	\$54,723	\$53,020	\$44,169
Interest, Rents & Royalties	\$97,967	\$99,973	\$103,906	\$57,954	\$74,186
Licenses and Permits	\$8,608	\$8,784	\$9,130	\$14,661	\$20,772
Other Revenue	\$858,154	\$875,725	\$910,183	\$823,398	\$599,204
Other Services	\$1,398,904	\$1,427,546	\$1,483,716	\$1,265,791	\$1,244,249
Parks and recreation	\$37,714	\$38,486	\$40,000	\$41,474	\$30,500
Property taxes	\$4,037,164	\$4,119,823	\$4,281,926	\$4,353,022	\$4,260,778
State contributions	\$930,608	\$949,663	\$987,030	\$905,266	\$882,267
State Revenue Sharing	\$688,124	\$702,213	\$729,843	\$726,435	\$604,822
Transfers In	\$587,944	\$599,982	\$623,589	\$655,636	\$567,006
<b>Total</b>	<b>\$8,851,506</b>	<b>\$9,032,737</b>	<b>\$9,388,150</b>	<b>\$9,089,089</b>	<b>\$8,579,136</b>

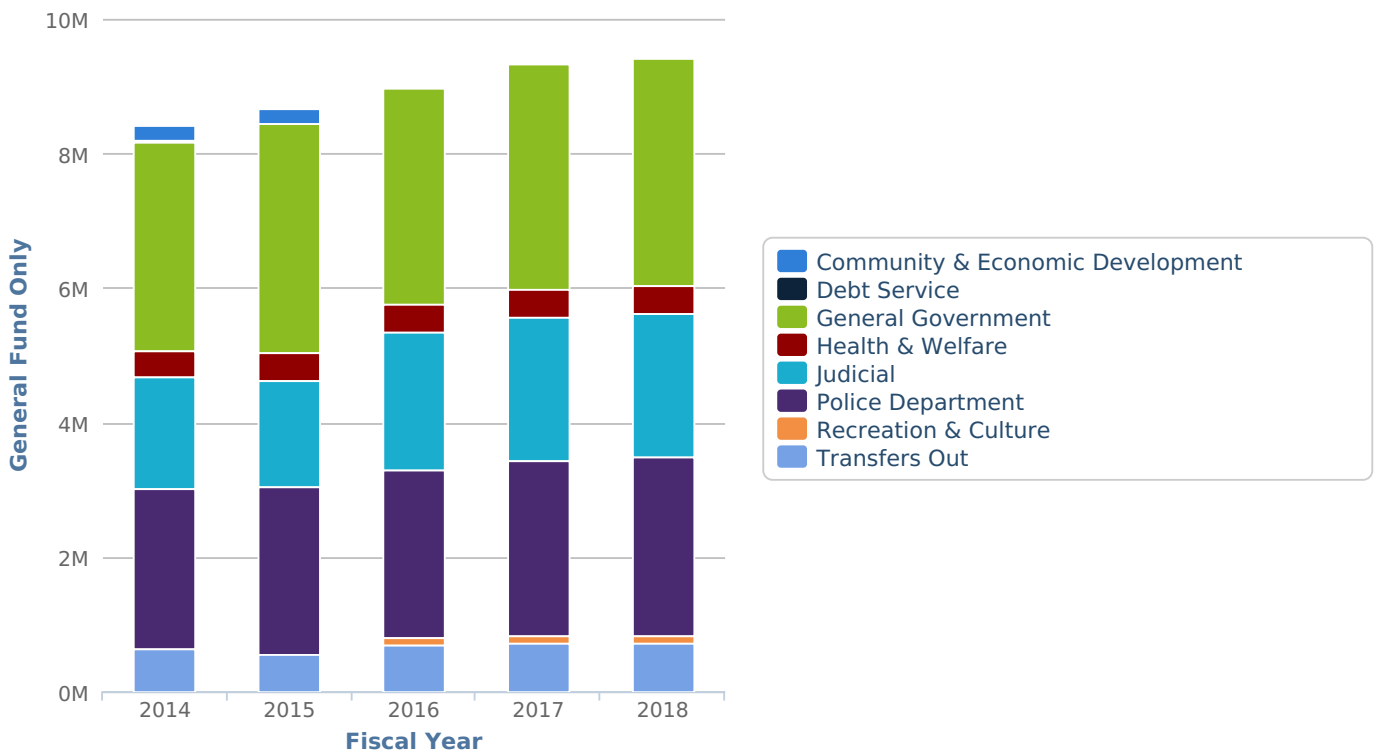
### Where The Money Comes From



## Expenses

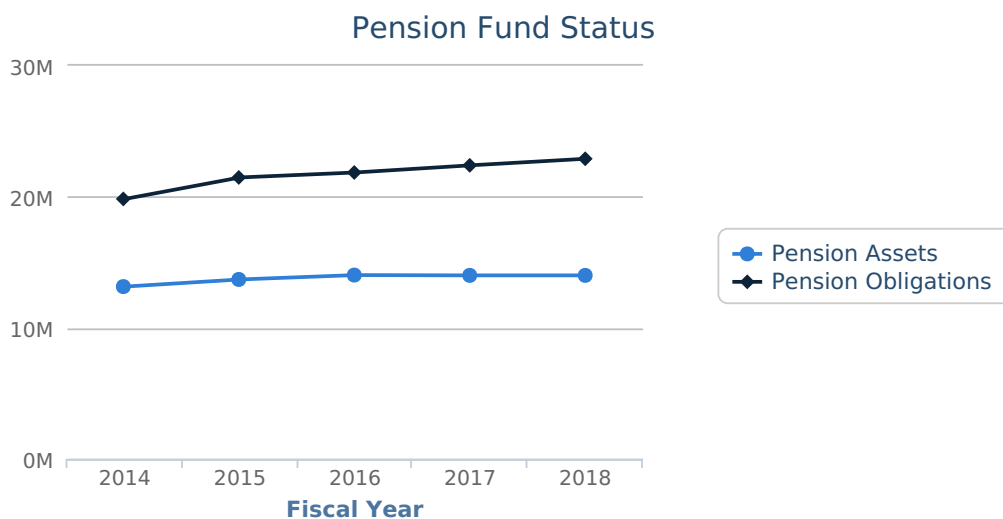
Category Name	2018	2017	2016	2015	2014
Community & Economic Development				\$206,942	\$221,738
Debt Service	\$12,256	\$12,128	\$11,663	\$11,663	\$12,263
General Government	\$3,372,228	\$3,337,064	\$3,209,153	\$3,399,912	\$3,098,043
Health & Welfare	\$424,496	\$420,069	\$403,968	\$414,373	\$390,083
Judicial	\$2,149,224	\$2,126,812	\$2,045,291	\$1,580,047	\$1,677,083
Police Department	\$2,647,651	\$2,620,042	\$2,519,615	\$2,483,357	\$2,378,541
Recreation & Culture	\$97,103	\$96,090	\$92,407		
Transfers Out	\$733,410	\$725,762	\$697,943	\$562,232	\$633,894
<b>Total</b>	<b>\$9,436,368</b>	<b>\$9,337,967</b>	<b>\$8,980,040</b>	<b>\$8,658,526</b>	<b>\$8,411,645</b>

### How The Money Is Spent



## Supplementary Information (Pension / OPEB)

Category Name	2018	2017	2016	2015	2014
Pensions Actuarial Liability	\$22,900,000	\$22,400,000	\$21,854,092	\$21,475,925	\$19,835,608
Pension Fund Assets	\$14,000,000	\$14,000,000	\$14,023,717	\$13,689,644	\$13,144,636
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

2014 2015 2016 2017 2018

**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	2018	2017	2016	2015	2014
Committed	\$754,141	\$868,787	\$928,619	\$928,320	\$928,114
Unassigned	\$3,093,035	\$3,563,247	\$3,808,641		\$2,970,473

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Fiscal Stability	2015	2016	Progress	Target
Fiscal Distress Indicator Score	1	2	↓	3
Annual General Fund expenditures per capita	\$301	\$313	↓	\$323
Fund balance as % of General Fund Revenues <a href="#">i</a>	47.6%	50.5%	↑	49.1%
Debt burden per capita <a href="#">i</a>	\$54.9	\$48.4	↑	\$44.9

Economy & Financial Health	2015	2016	Progress	Target
Population	28,791	28,704	↔	28,950
Taxable Value (100k)	\$906,860	\$893,210	↓	\$905,800

Public Safety	2014	2015	Progress	Target
Crimes against persons per thousand residents <a href="#">i</a>	12.1	13.1	↓	-
Crimes against property per thousand residents <a href="#">i</a>	26.3	23.0	↑	-
Crimes against society per thousand residents <a href="#">i</a>	18.9	18.5	↑	-
Other crimes per thousand residents <a href="#">i</a>	22.2	24.8	↓	-
Traffic crashes property	717	676	↑	-
Traffic crashes injuries	113	120	↓	-
Traffic crashes fatalities	2	2	↔	-

Education and Talent	2015	2016	Progress	Target
Percent Workforce Employed in Management, Business, Science & Arts	-	-	↔	-

School District Enrollment	2015	2016	Progress	Target
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Health & Environment	2015	2016	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**

<b>Name</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>
Alpena County Building Authority:	92,250			
Capital Improvement	99,520	103,085	106,548	114,908
<b>Subtotal for Bonds &amp; contracts payable</b>	<b>\$191,770</b>	<b>\$103,085</b>	<b>\$106,548</b>	<b>\$114,908</b>

**Capital leases**

**Fiscal Years**

<b>Name</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>
DeLage Landen Public Finance LLC:	12,263	12,263	6,131	
Ford Motor Credit Company LLC:	22,617			
<b>Subtotal for Capital leases</b>	<b>\$34,880</b>	<b>\$12,263</b>	<b>\$6,131</b>	
<b>Total Principal &amp; Interest</b>	<b>\$226,650</b>	<b>\$115,348</b>	<b>\$112,679</b>	<b>\$114,908</b>

**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>
2016-03-01	5.00%	90,000.00	2,250.00	92,250.00	\$0.00
Totals		\$90,000.00	\$2,250.00	\$92,250.00	

# 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>
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		\$1,440,000.00	\$233,802.50	\$1,673,802.50	



**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**

<b><u>Date Due</u></b>	<b><u>Principal</u></b>	<b><u>Interest</u></b>	<b><u>Payment</u></b>	<b><u>Balance</u></b>
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
<hr/>				
Totals	\$29,387.42	\$1,268.98	\$30,656.40	

**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>
2016-09-19	5.45%	21,447.97	1,169.06	22,617.03	\$1.00
		Totals	\$21,447.97	\$1,169.06	\$22,617.03

