

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

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

The County of Alpena is pleased to submit form 4886 with the required documents per Public Act 59, in compliance with the State of Michigan's Economic Vitality Incentive Program (EVIP).

The County of Alpena 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 County of Alpena's:

- Citizen's Guide to Finances
- 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. 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,

Cameron Habermehl
Board Chair

Michigan Department of Treasury
(Recreated) 4886 (Rev 07-13)

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

Issued under authority of 2013 Public Act 59. 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, a Debt Service Report, and a Projected Budget Report as required by 2013 Public Act 59. 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.
2. Submit to Treasury a Citizen's Guide, Performance Dashboard, Debt Service Report, and Projected Budget Report.

City/village/township: This certification, along with a Citizen's Guide, Performance Dashboard, Debt Service Report, and Projected Budget Report, **must be received by October 1, 2013** to receive the October and December payments or on or before November 30, 2013 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, Performance Dashboard, Debt Service Report, and Projected Budget Report, **must be received by October 1, 2013** (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 County of Alpena		Local Unit County Name Northeast Michigan Council of Governments	
Local Unit Code 040000		Contact E-Mail Address camhabermehl@alpenacounty.org	
Contact Name Cameron Habermehl	Contact Title Board Chair	Contact Phone Number 989-354-9500	Extension
Website Address, if reports are available online http://munetrix.com/sections/data/municipal.php?MuniID=272&Type=County			
PART 2: CERTIFICATION			
<i>In accordance with 2013 Public Act 59, the undersigned hereby certifies to Treasury that the above mentioned local unit has produced a Citizen's Guide, Performance Dashboard, Debt Service Report, 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, 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 Chair		Date October 22, 2013	

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		
EVIP/CIP Y N	Certification Received	EVIP/CIP Notes
Final Certification	Citizens Guide Received	
	Performance Dashboard Received	
	Debt Service Report Received	
	Projected Budget Report Received	

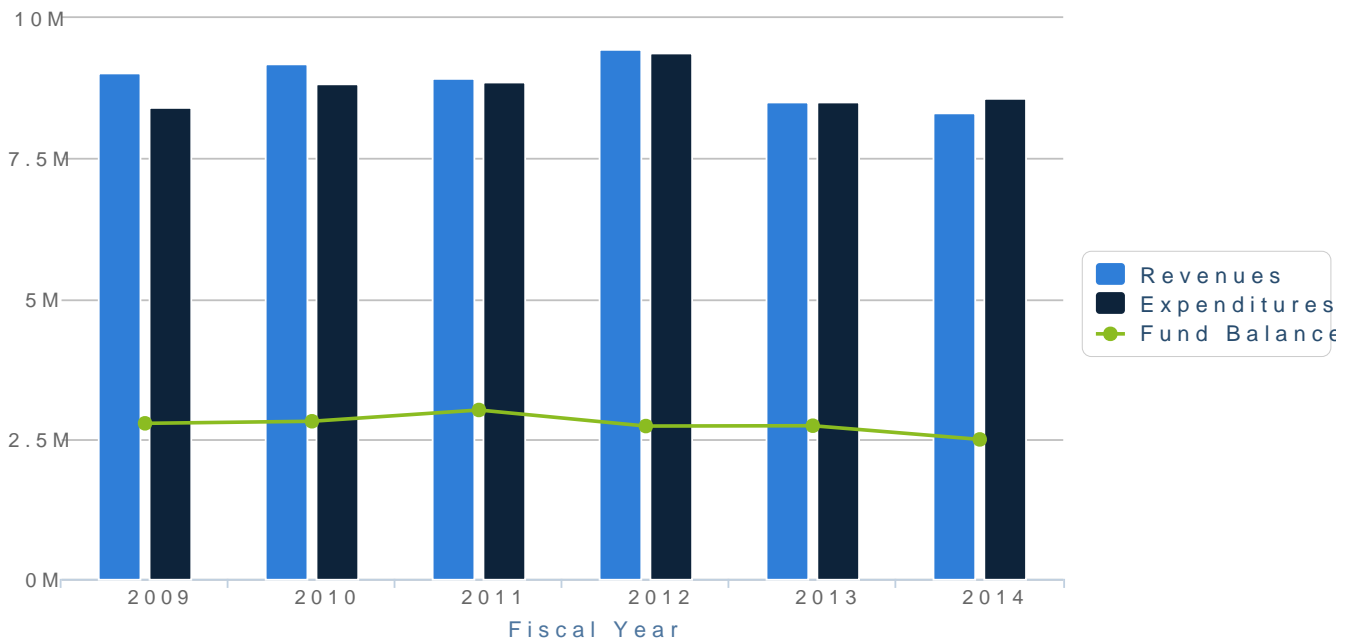
General Info

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	Operating Millage	General Fund Revenues	General Fund Expenditures	Available Fund Balance	Taxable Value
2014	Forecast	1	29,598	4.8004	\$8,320,867	\$8,565,221	\$2,486,416	\$887,943,683
2013	Budget	1	29,598	4.8004	\$8,511,295	\$8,505,108	\$2,730,770	\$895,809,069
2012	Historic	2	29,598	4.8004	\$9,458,959	\$9,391,748	\$2,724,583	\$896,302,560
2011	Historic	1	29,598	4.8004	\$8,945,507	\$8,852,286	\$3,011,221	\$916,447,358
2010	Historic	1	29,598	4.8004	\$9,186,519	\$8,837,318	\$2,809,970	\$935,663,299
2009	Historic	1	29,289	4.8004	\$9,027,735	\$8,408,594	\$2,773,317	\$956,783,225

How We Have Managed Our Resources



2014 Notes:

The following factors were considered in forecasting the County's budget for the 2014 fiscal year.

- Unemployment in Alpena County continues to exceed the State average.
- The change in the Personal Property Tax laws will decrease the 2014 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 continued 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.

Seeking continued support of our collective bargaining units is imperative.

Investment earnings have declined making it difficult for all local units to provide services once offered to residents.

2013 Notes:**Economic Factors and Next Year's Budget and Rates**

The following factors were considered in preparing the County's budget for the 2013 fiscal year:

- The continued uncertainty over the State's budget situation may lead to decreases in other areas of State Funding.
- Unemployment in Alpena County continues to exceed the State average and by far exceeds the national average.
- Taxable values for the second time since 1994, will most likely decrease with the 2013 levy.
- The potential for Foreclosure that the State and region is experiencing has risen significantly.
- The County will continue to update and look for ways to raise additional fees as required.
- The continued decline in not only the State but 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.
 - Maintenance of Equipment and Buildings and Grounds will be done sparingly due to the lack of funding for these projects.
 - Appropriations to other governmental units and outside organizations (ie. Courts, Airport, Pool, 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.
 - Seeking continued support of our collective bargaining units is imperative.
 - Investment earnings have declined making it difficult for all local units to provide services once offered to residents.

2012 Notes:

General Fund Revenue and Expenses were up due a large 7 Region Federal/State grant for 911 consolidation in which Alpena County served as the fiduciary agent.

2010 Notes:

Financial Statement

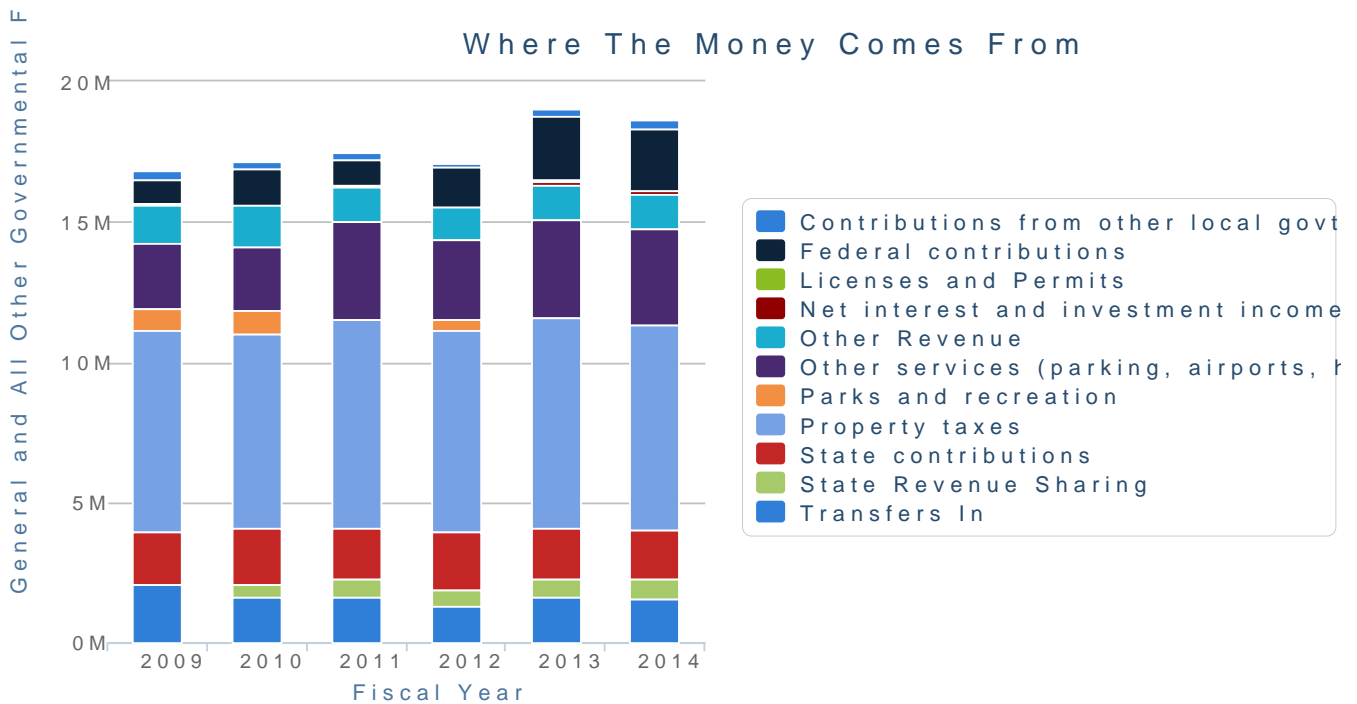
Including General Fund and All Other Governmental Funds but excludes Enterprise and Component Unit funds

Balance Sheet

Category Name	2014	2013	2012	2011	2010	2009
Fund Equity	\$18,581,993	\$20,408,149	\$9,197,652	\$8,932,134	\$7,765,118	\$7,404,686
Total Assets	\$14,062,820	\$15,444,852	\$15,111,145	\$15,444,852	\$14,406,397	\$12,771,237
Total Liabilities	\$5,929,949	\$6,512,718	\$5,913,493	\$6,512,718	\$6,641,279	\$5,366,551

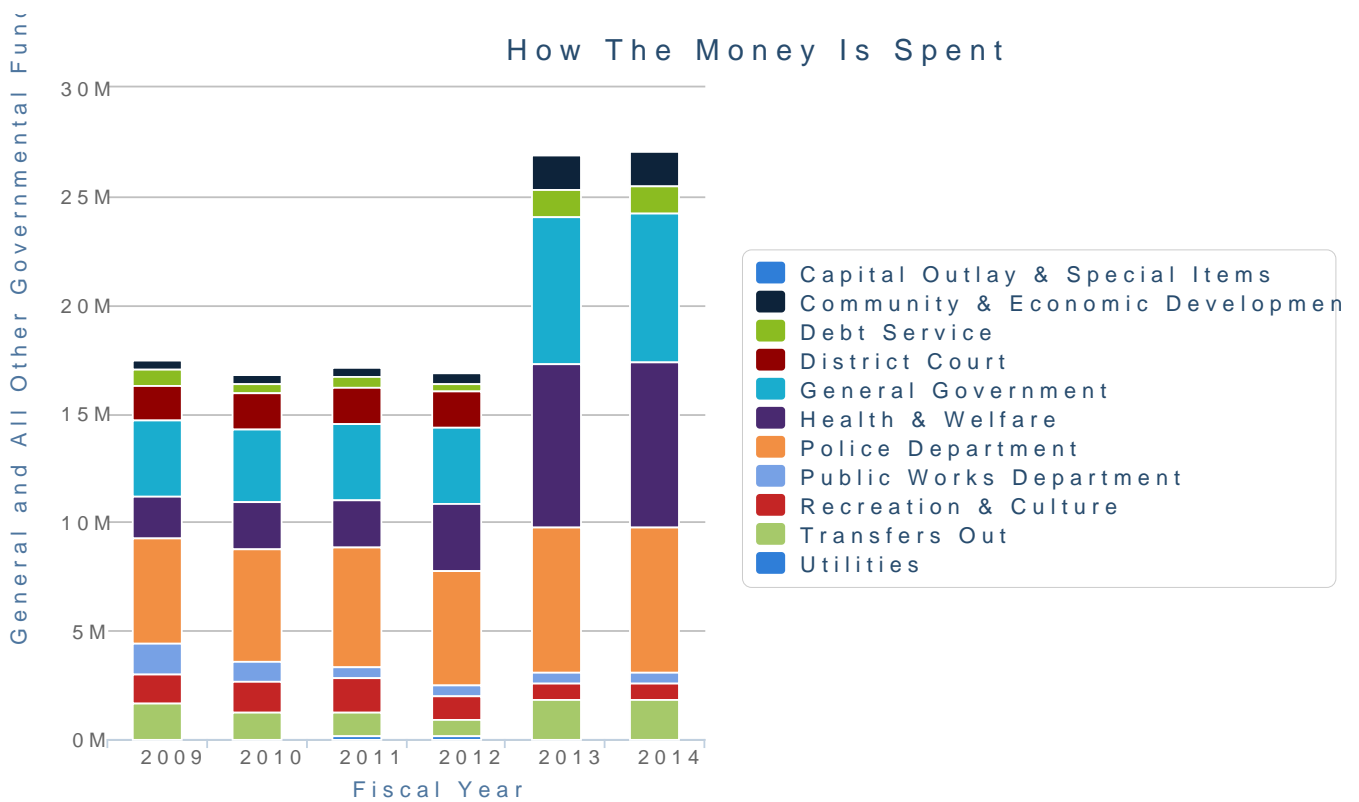
Revenues

Category Name	2014	2013	2012	2011	2010	2009
Contributions from other local govts	\$266,210	\$272,302	\$168,092	\$272,302	\$214,128	\$291,318
Federal contributions	\$2,223,920	\$2,274,816	\$1,387,404	\$883,020	\$1,286,326	\$870,334
Licenses and Permits	\$19,113	\$19,550	\$20,677	\$15,910	\$21,654	\$17,281
Net interest and investment income	\$125,579	\$128,453	\$24,514	\$27,582	\$26,700	\$63,791
Other Revenue	\$1,243,351	\$1,271,806	\$1,160,572	\$1,271,806	\$1,454,480	\$1,362,424
Other services (parking, airports, housing, etc.)	\$3,402,927	\$3,480,805	\$2,844,517	\$3,480,805	\$2,306,976	\$2,282,543
Parks and recreation	\$23,710	\$24,253	\$353,198	\$24,253	\$786,719	\$814,417
Property taxes	\$7,306,583	\$7,473,799	\$7,213,220	\$7,401,884	\$6,983,020	\$7,158,839
State contributions	\$1,758,958	\$1,799,213	\$2,057,211	\$1,799,213	\$1,970,592	\$1,882,018
State Revenue Sharing	\$685,518	\$701,206	\$553,743	\$701,206	\$440,356	\$7,935
Transfers In	\$1,554,930	\$1,590,515	\$1,321,590	\$1,590,515	\$1,637,828	\$2,070,429
Total	\$18,610,799	\$19,036,718	\$17,104,738	\$17,468,496	\$17,128,779	\$16,821,329



Expenses

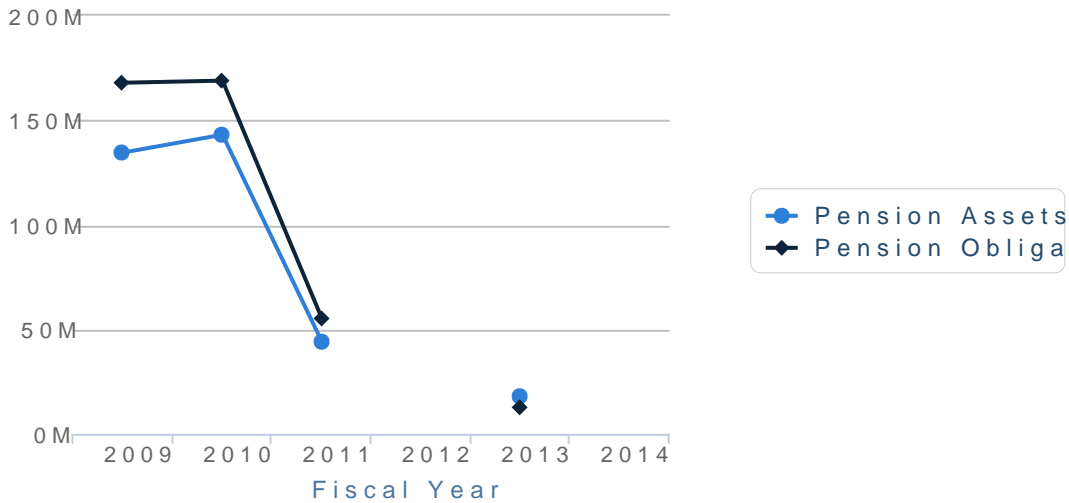
Category Name	2014	2013	2012	2011	2010	2009
Capital Outlay & Special Items	\$16,215	\$16,101				
Community & Economic Development	\$1,607,314	\$1,596,033	\$496,311	\$459,937	\$410,864	\$444,065
Debt Service	\$1,224,592	\$1,215,997	\$321,253	\$466,906	\$381,083	\$743,515
District Court			\$1,670,948	\$1,678,510	\$1,670,819	\$1,560,720
General Government	\$6,825,801	\$6,777,896	\$3,453,397	\$3,509,195	\$3,352,198	\$3,496,263
Health & Welfare	\$7,613,465	\$7,560,032	\$3,149,262	\$2,152,290	\$2,147,733	\$1,970,569
Police Department	\$6,700,785	\$6,653,757	\$5,200,095	\$5,580,231	\$5,233,703	\$4,791,064
Public Works Department	\$488,587	\$485,158	\$518,287	\$456,594	\$929,801	\$1,424,146
Recreation & Culture	\$792,343	\$786,782	\$1,138,545	\$1,629,461	\$1,403,066	\$1,406,842
Transfers Out	\$1,827,349	\$1,814,524	\$750,312	\$1,077,267	\$1,239,070	\$1,630,391
Utilities			\$140,810	\$140,390		
Total	\$27,096,450	\$26,906,280	\$16,839,220	\$17,150,781	\$16,768,337	\$17,467,575



Supplementary Information (Pension / OPEB)

Category Name	2014	2013	2012	2011	2010	2009
Pensions Actuarial Liability	N/A	\$12,703,314	N/A	\$55,201,043	\$168,953,802	\$167,951,044
Pension Fund Assets	N/A	\$18,004,175	N/A	\$44,095,942	\$143,084,860	\$134,576,661
OPEB Actuarial Liability	N/A	N/A	N/A	N/A	N/A	N/A
OPEB Fund Assets	N/A	N/A	N/A	N/A	N/A	N/A

Pension Fund Status



All Years Notes:

2011 MERS audit information not available at this time

Other Post-Employment Benefit Fund Status



All Years Notes:

Alpena County doesn't offer OPEB benefits to retirees

Fund Equity Detail

Category Name	2014	2013	2012	2011	2010	2009
Assigned	\$224,400	\$246,453		\$246,453		
Committed			\$1,236,949	\$918,556		
Designated					\$173,787	\$205,015
Reserved / Restricted					\$936,057	\$478,694
Restricted	\$3,458,411	\$3,798,288	\$3,686,513	\$3,798,288		
Unassigned/Unrestricted	\$14,062,820	\$15,444,852	\$4,274,190	\$3,968,837		
Undesignated / Unreserved / Unrestricted	\$836,362	\$918,556			\$6,655,274	\$6,720,977



Dashboard For County of Alpena

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

Fiscal Stability				
	FY 2011	FY 2012	Progress	Target
Annual General Fund expenditures per capita	\$299	\$317		\$287
Fund balance as % of annual General Fund expenditures	34%	29%		32%
Quality of Life				
	FY 2011	FY 2012	Progress	Target
Percent of General Fund budget committed to arts culture and recreation	18.4%	8.4%		9.3%
Traffic Safety				
	FY 2011	FY 2012	Progress	Target
Traffic crashes non-injury	729	716		522
Traffic crashes injuries or fatalities	122	129		86

	Notes
Pension Comments	2011 MERS audit information not available at this time
OPEB Comments	Alpena County doesn't offer OPEB benefits to retirees

Data Updated: 10/22/2013 11:35:00 AM

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

Bonds & contracts payable

Fiscal Years

Name	2013	2014	2015
Alpena County Building Authority	6,335	90,710	91,625
Alpena County Building Authority - MDOT	2,915	54,455	56,540
Capital Improvement		100,103	95,852
Subtotal for Bonds & contracts payable	\$9,250	\$245,268	\$244,018
Total Principal & Interest	\$9,250	\$245,268	\$244,018

**County of Alpena
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>
2013-09-01	4.80%		6,335.00	\$6,335.00	\$255,000.00
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
Totals		\$255,000.00	\$25,920.00	\$280,920.00	

**County of Alpena
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>
2013-09-01	5.40%		2,915.00	\$2,915.00	\$105,000.00
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
Totals		\$105,000.00	\$8,910.00	\$113,910.00	

County of Alpena 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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