



ALCONA COUNTY, MICHIGAN

ACCOUNTABILITY AND TRANSPARENCY REPORT

PREPARED NOVEMBER 9, 2018

Performance Dashboard

for Fiscal Year ending December 31, 2017



2343 Delta Road | Bay City, MI 48708
www.mgtconsulting.com



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FISCAL STABILITY INDICATORS

2 YEAR COMPARISONS

	2016	2017	% Change	Trend
GENERAL FUND BALANCE				
General Fund expenditures, per capita	\$ 453.38	\$ 479.07	5.7%	↗
General Fund revenues, per capita	\$ 426.23	\$ 444.97	4.4%	↗
General Fund balance, as % of expenditures	34.1%	24.6%	-27.9%	↘
ALL GOVERNMENTAL FUNDS				
Expenditures, all governmental funds, per capita	\$ 823.63	\$ 879.80	6.8%	↗
Revenues, all governmental funds, per capita	\$ 771.42	\$ 823.02	6.7%	↗
Governmental funds, fund balance	\$ 3,628,498	\$ 3,007,726	-17.1%	↘
LONG TERM DEBTS - GOVERNMENTAL FUNDS				
Total governmental long-term debt obligations	\$ 560,141	\$ 584,724	4.4%	↗
Vested employee benefits	\$ 519,745	\$ 556,923	7.2%	↗
Postclosure landfill management	\$ 40,396	\$ 27,801	-31.2%	↘
Governmental total long-term debt, per capita	\$ 53.96	\$ 56.49	4.7%	↗
Payment on long-term debt, due within one year	\$ -	\$ 27,801	n/a	↗
TAXABLE VALUE				
Taxable valuation of property (in \$1,000s)	\$ 735,967	\$ 735,967	0.0%	↔

- ↗ Change is positive; Performance is improving
- ↘ Change is negative; Performance is improving
- ↗ Change is positive; Performance is neutral/not applicable
- ↔ Change is neutral; Performance is neutral/not applicable

- ↘ Change is positive; Performance is declining
- ↘ Change is negative; Performance is declining
- ↘ Change is negative; Performance is neutral/not applicable



FISCAL STABILITY INDICATORS

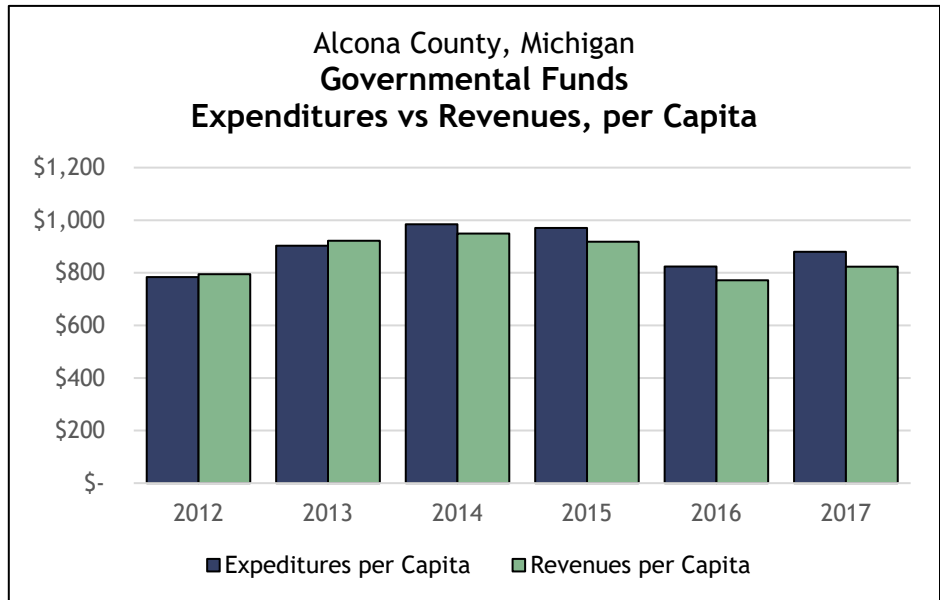
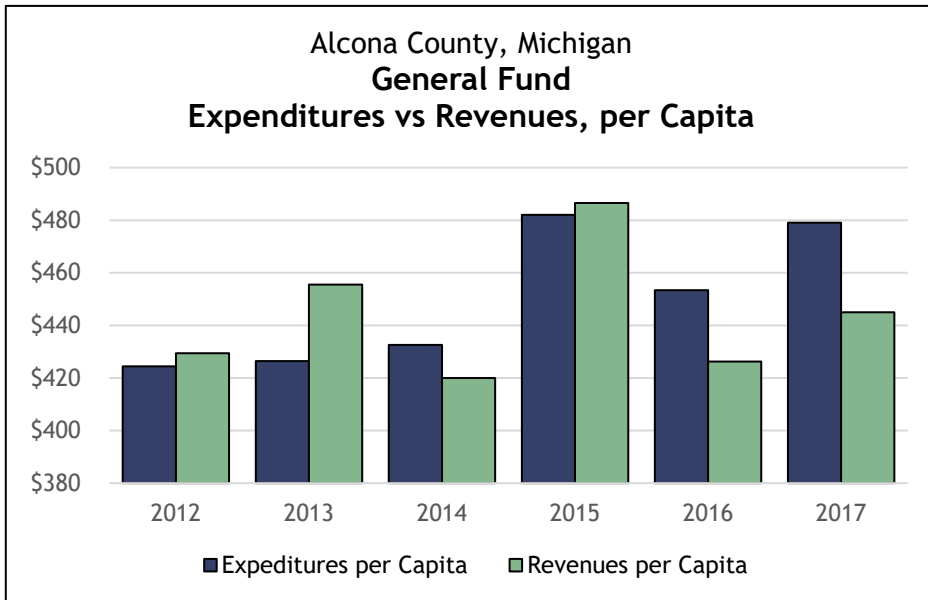
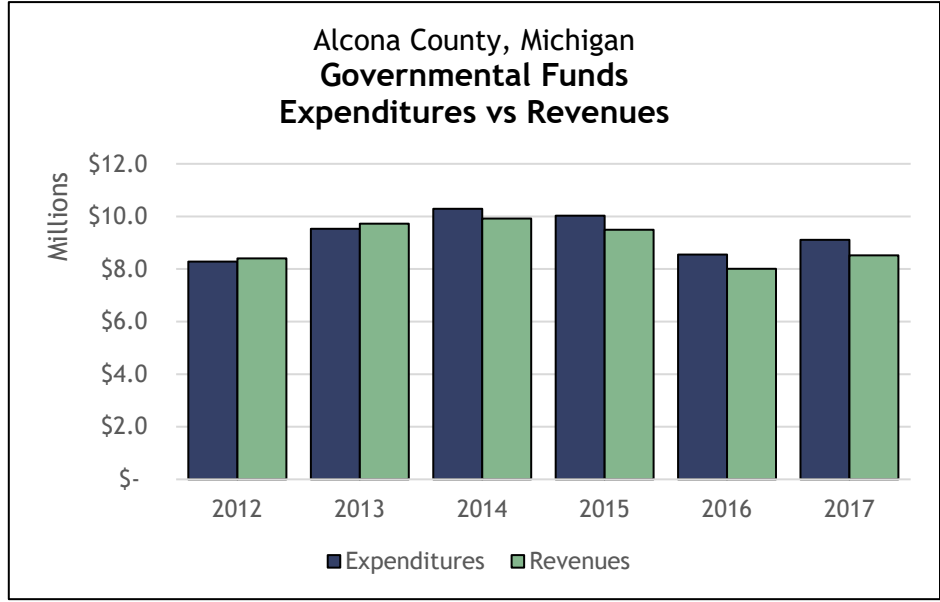
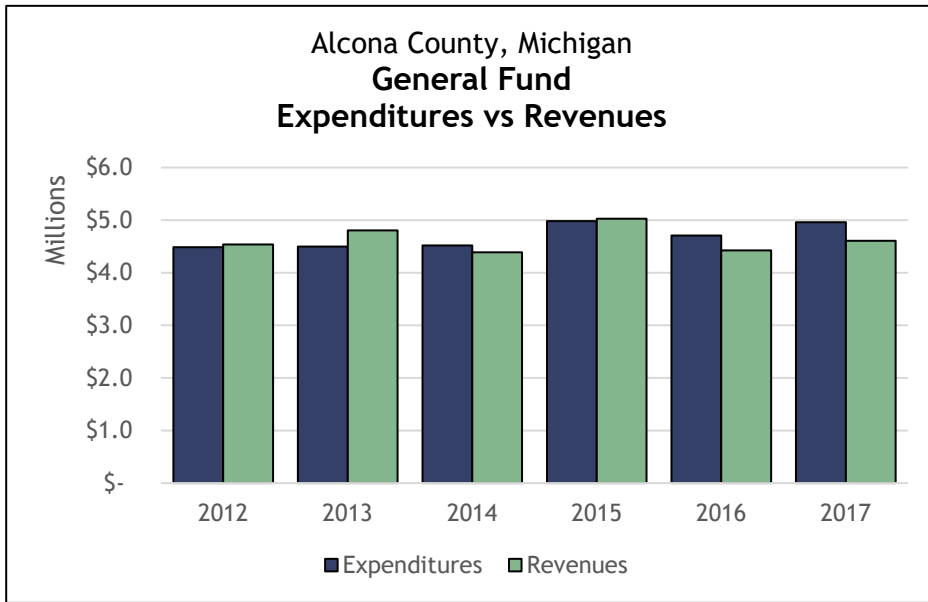
2 YEAR COMPARISONS (CONTINUED)

	2016	2017	% Change	Trend
CAPITAL ASSETS				
Net governmental capital assets, less depreciation	\$ 2,139,045	\$ 2,084,812	-2.5%	↘
DEPOSIT CREDIT RISK				
Percent of bank balance exposed to risk (uninsured/uncollateralized)	93.8%	89.1%	-5.0%	↘
INVESTMENTS				
Investments value	\$ 2,904,261	\$ 2,919,503	0.5%	↗
Investment ratings	AAA	AAA	n/a	↔
Investments exposed to risk	0.0%	0.0%	n/a	↔
DEFINED BENEFIT PENSION PLAN				
Over- (Under-) funded defined benefit pension plan liability	\$ (4,780,293)	\$ (4,870,314)	1.9%	↗
Pension liability as a % of General Fund Revenue	108.0%	105.7%	-2.1%	↘
Ratio of employees to retirees	72.7%	66.8%	-8.1%	↘
Annual plan contribution	\$ 522,085	\$ 618,365	18.4%	↗
Annual pension cost	\$ 522,085	\$ 618,365	18.4%	↗
DEFINED CONTRIBUTION PENSION PLAN				
Annual contribution	\$ 87,514	\$ 88,327	0.9%	↗
Active employees	43	41	-4.7%	↘



FISCAL STABILITY INDICATORS

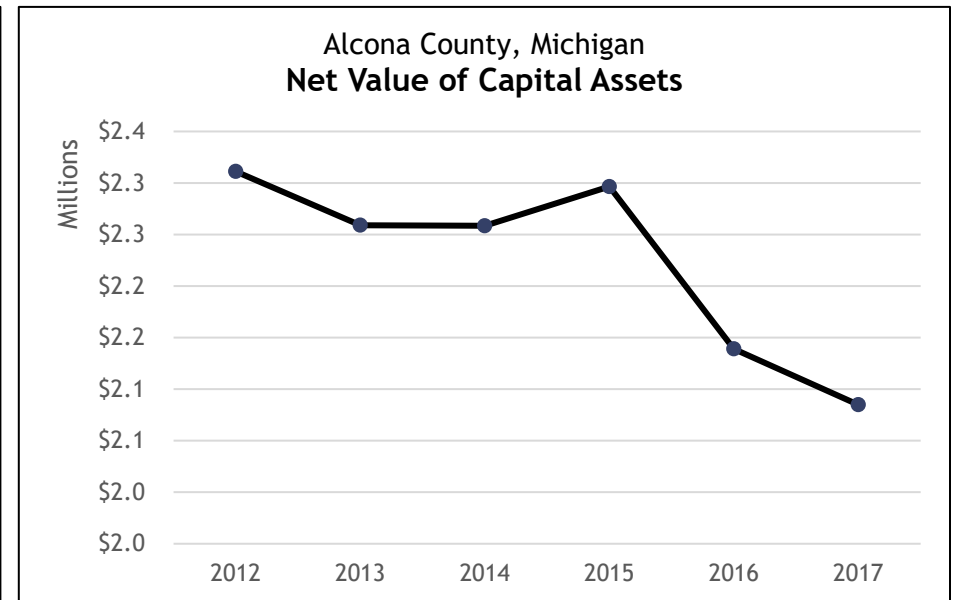
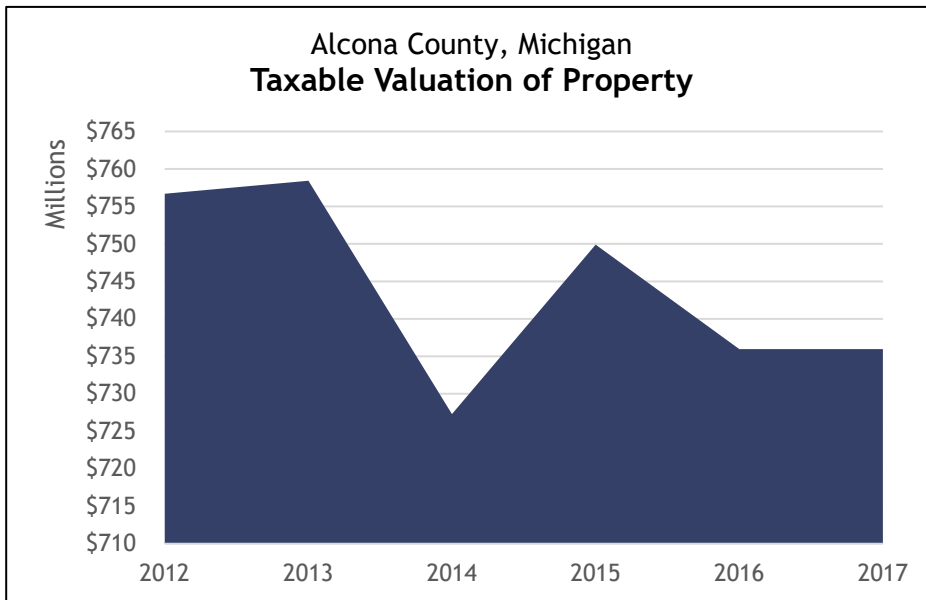
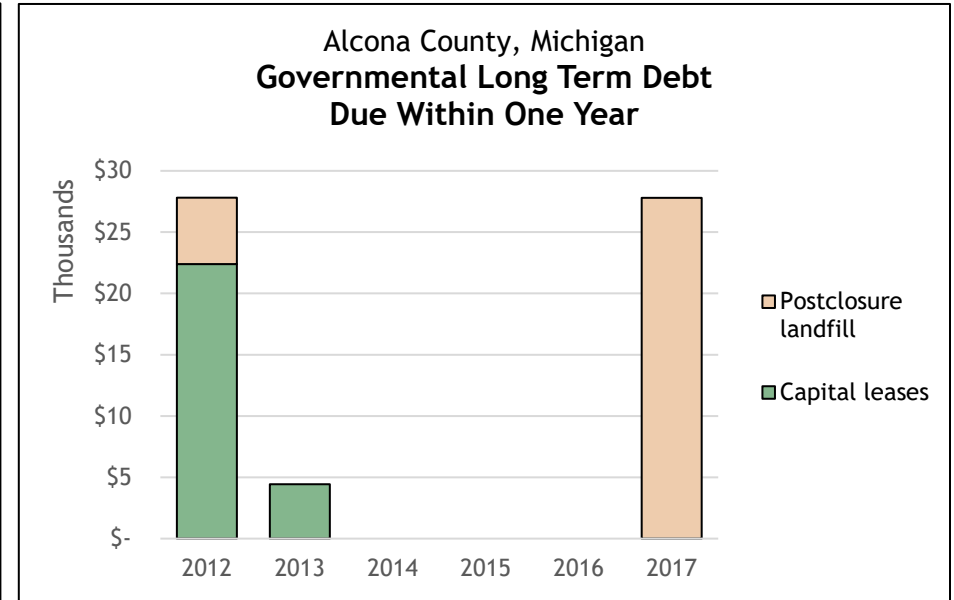
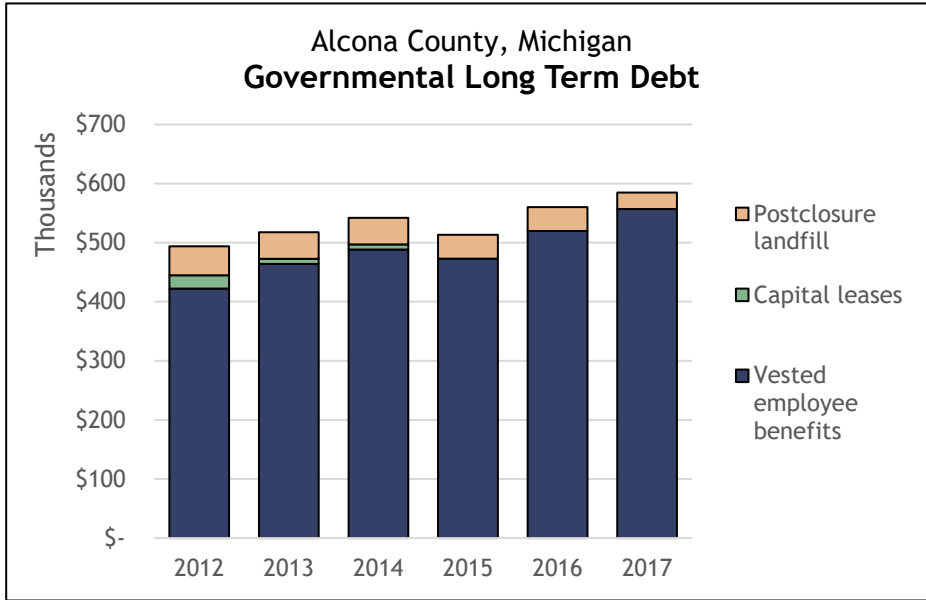
6 YEAR TRENDS FISCAL STABILITY INDICATORS





FISCAL STABILITY INDICATORS

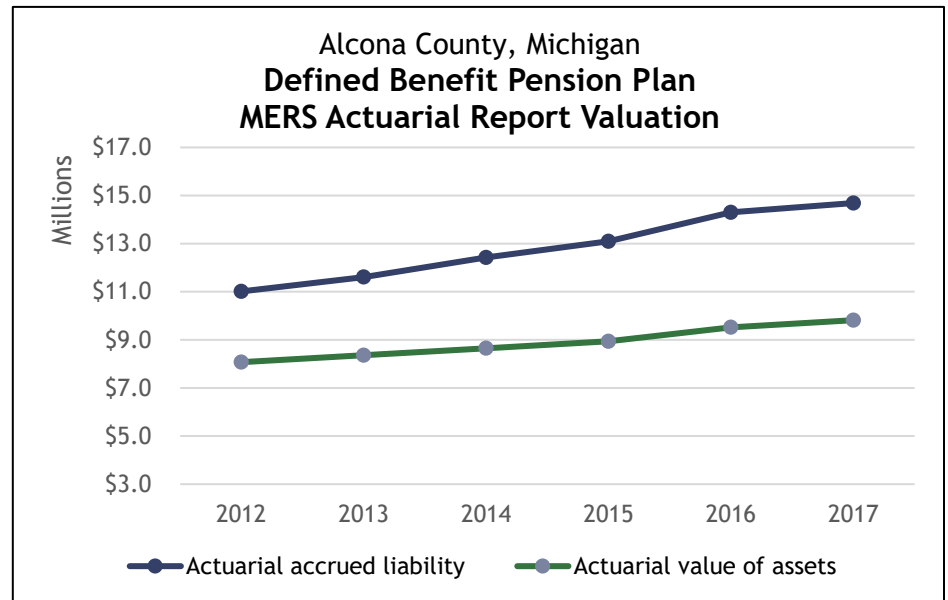
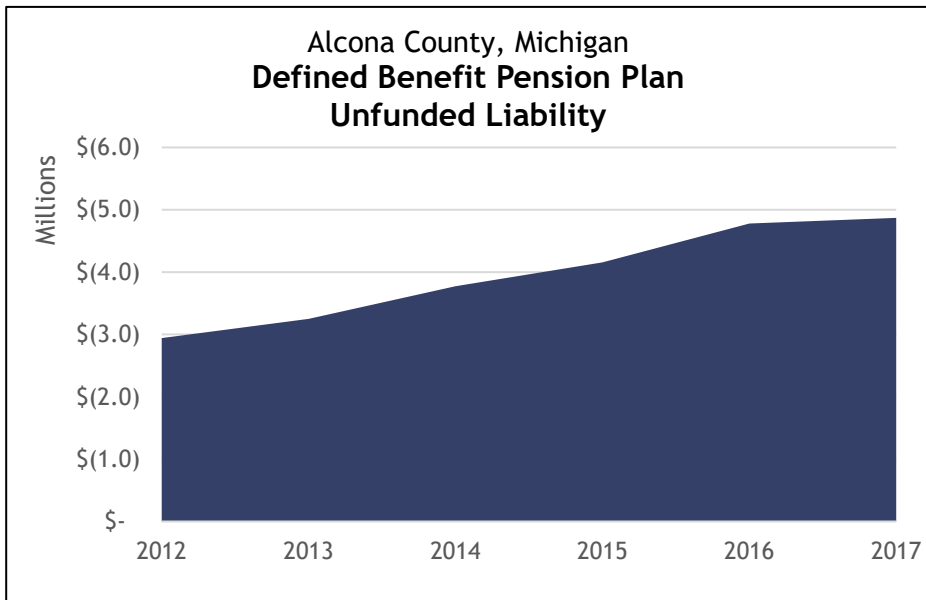
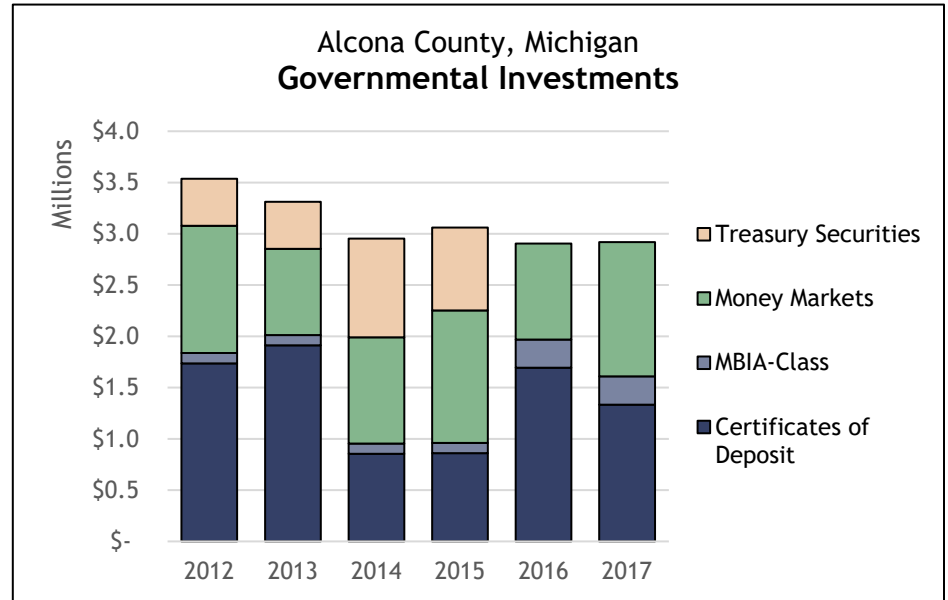
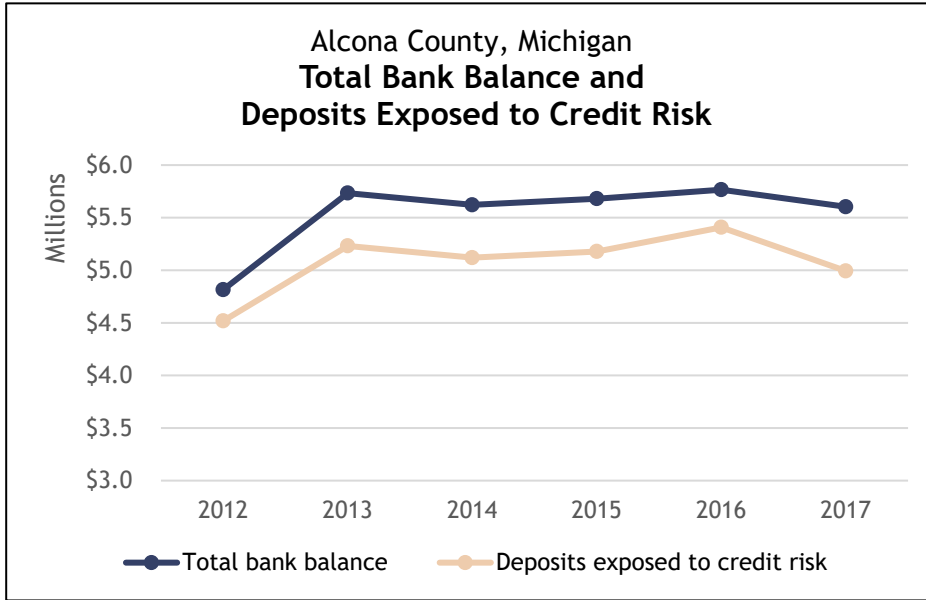
6 YEAR TRENDS (CONTINUED)





FISCAL STABILITY INDICATORS

6 YEAR TRENDS (CONTINUED)





ECONOMIC STRENGTH INDICATORS

2 YEAR COMPARISONS

	2016	2017	% Change	Trend
POPULATION				
Alcona County population	10,383	10,351	-0.3%	
Under 5 years old	3.0%	3.0%	0.0%	
Ages 5 - 17 years old	9.8%	9.7%	-1.0%	
Ages 18 - 65 years old	51.5%	51.5%	0.0%	
Over 65 years old	35.7%	35.9%	0.6%	
	2015	2016	% Change	Trend
EMPLOYMENT AND INCOME				
Median household income	\$ 38,033	\$ 38,160	0.3%	
Per capita income	\$ 23,933	\$ 23,380	-2.3%	
Unemployment rate	12.2%	10.3%	-15.6%	
Percent living below poverty level	15.2%	14.9%	-2.0%	
EDUCATION				
Percent over age 25, with Bachelor's degree or higher	14.3%	14.5%	1.4%	
Percent over age 25, High School graduate or higher	88.5%	88.6%	0.1%	

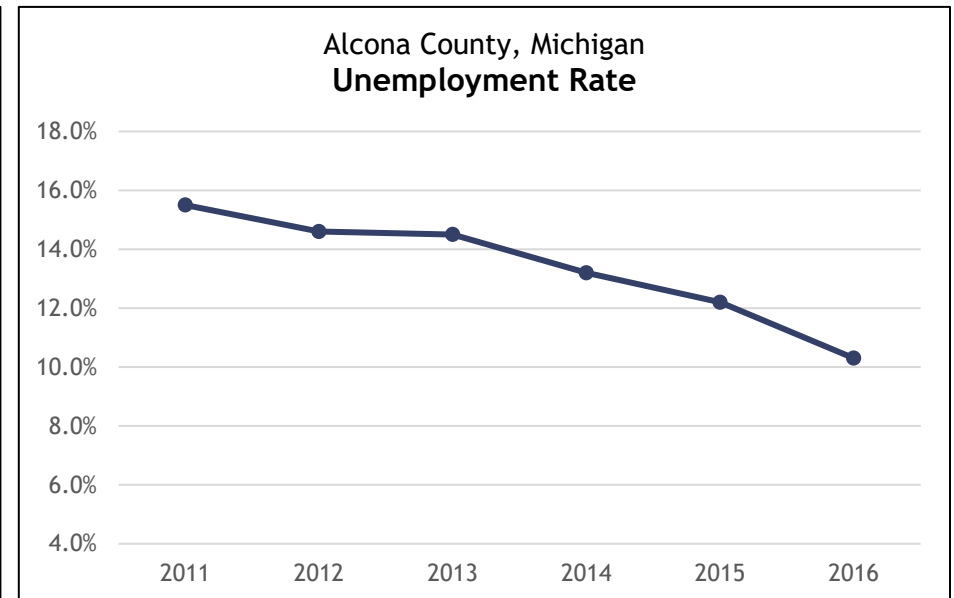
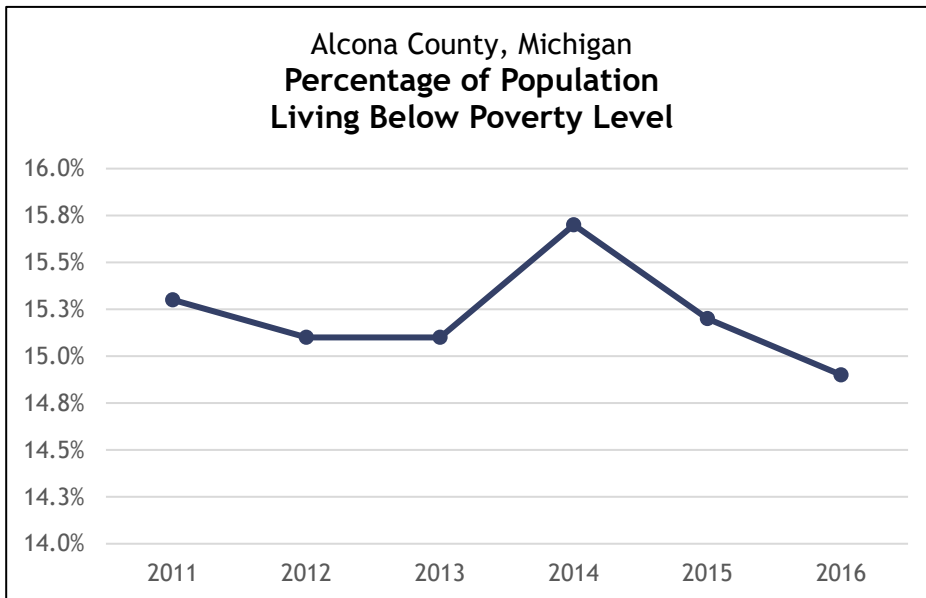
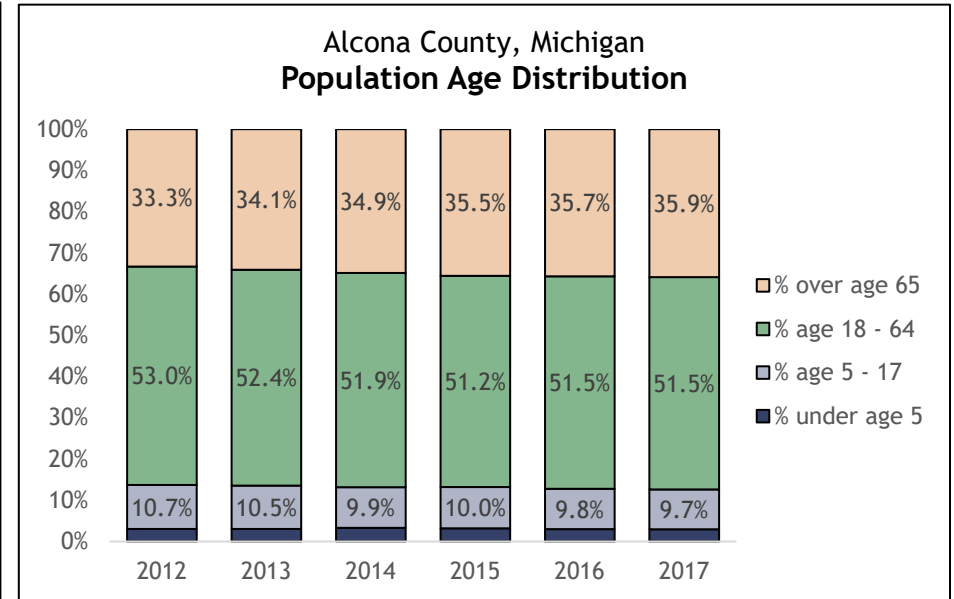
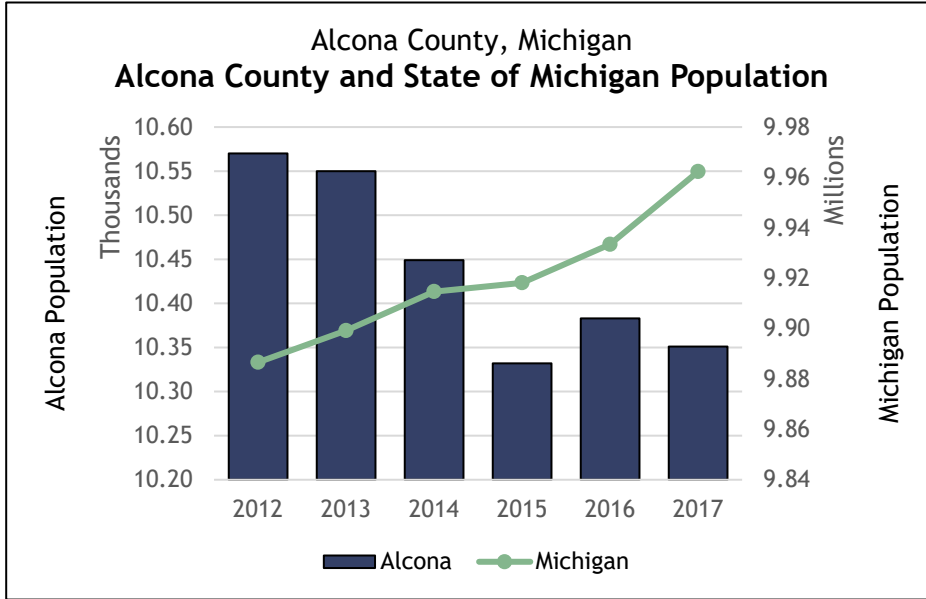
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ECONOMIC STRENGTH INDICATORS

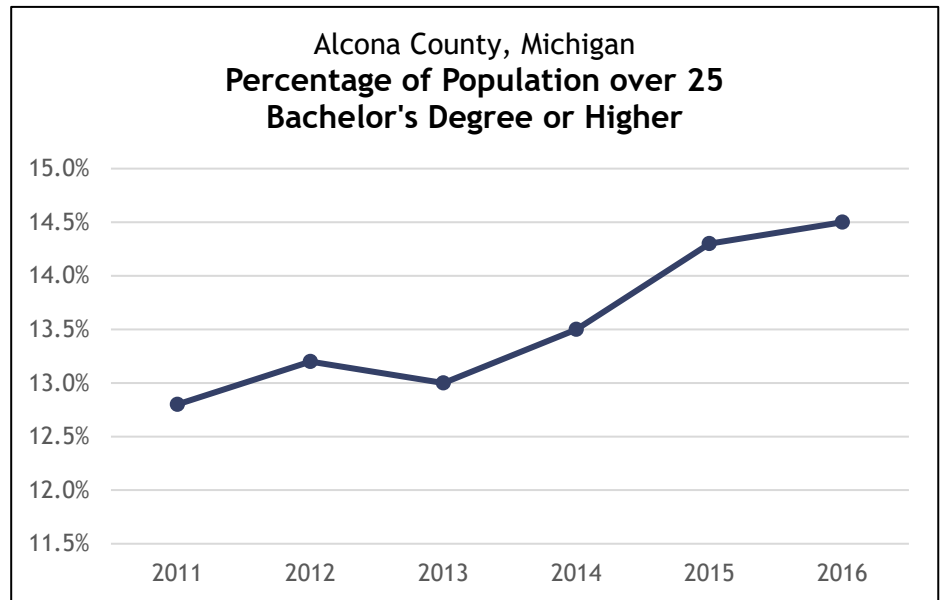
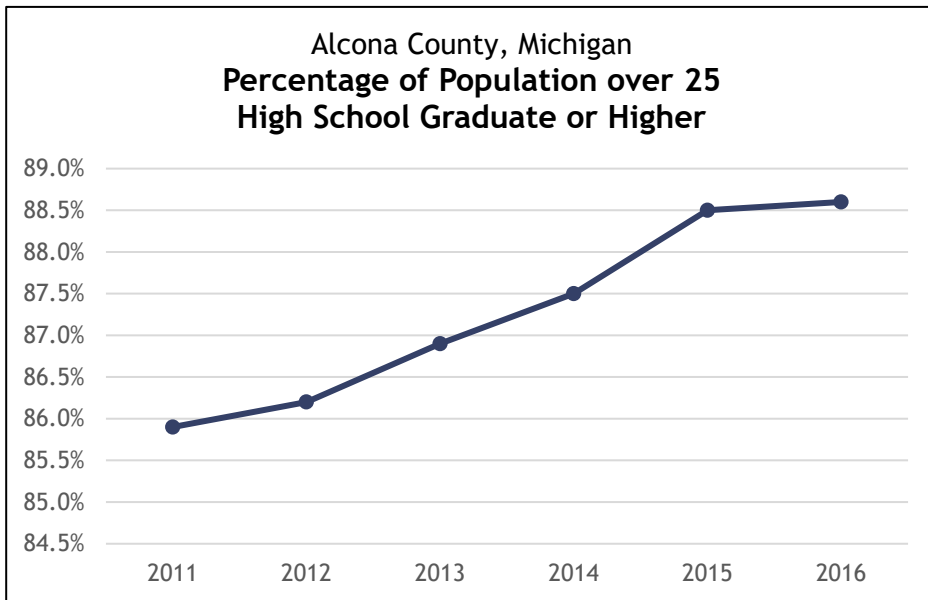
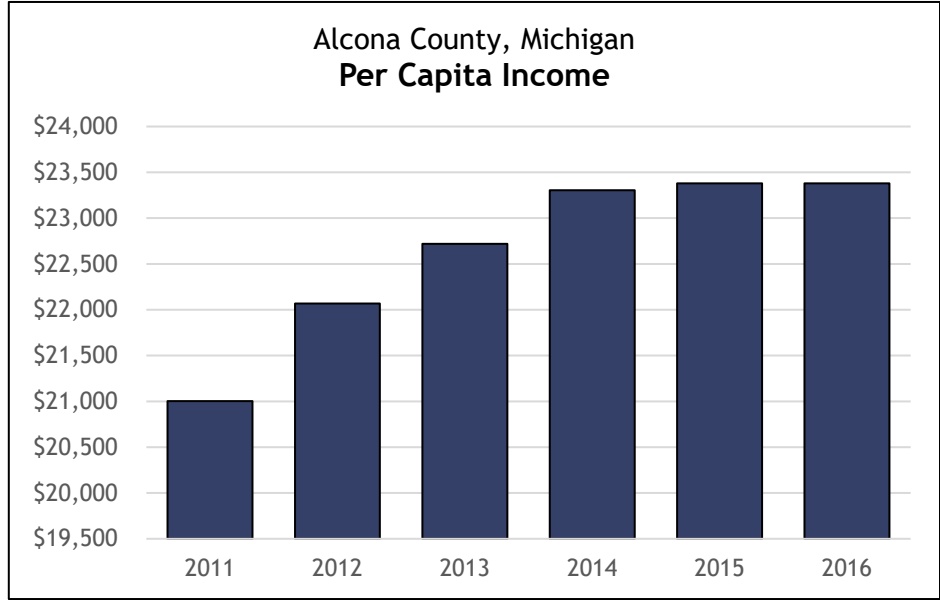
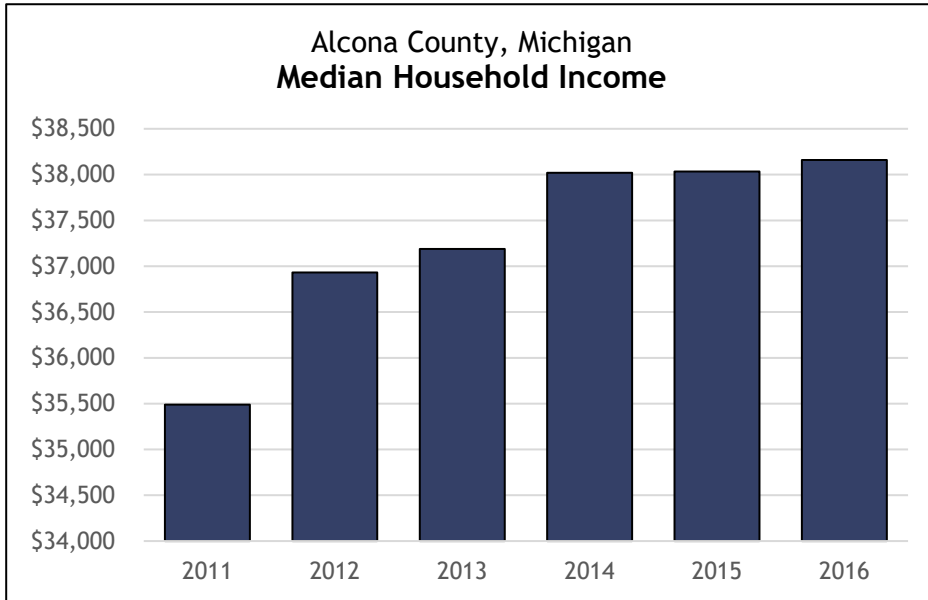
MULTI-YEAR TRENDS





ECONOMIC STRENGTH INDICATORS

MULTI-YEAR TRENDS (CONTINUED)





PUBLIC SAFETY, CRIME, AND CRASH STATISTICS

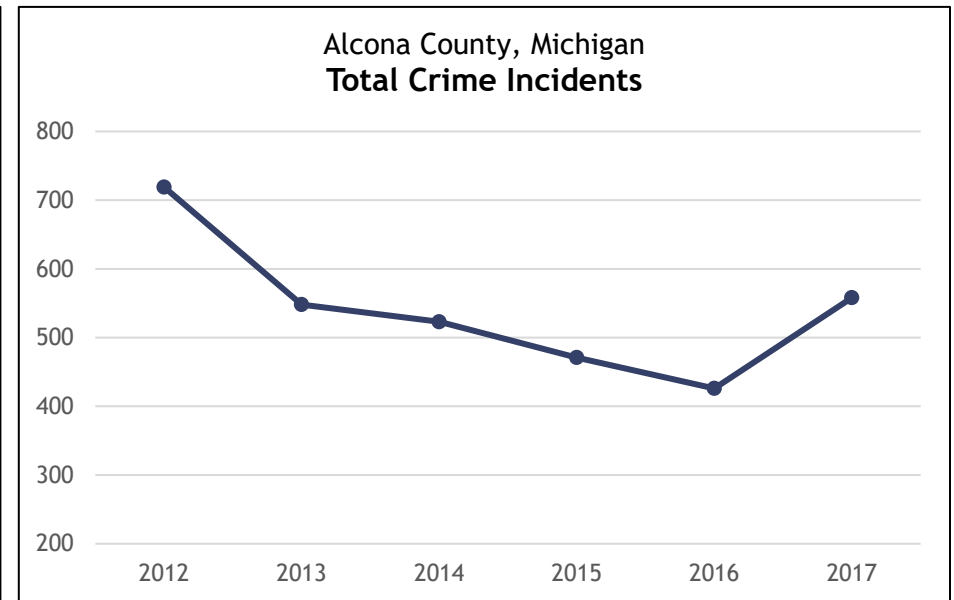
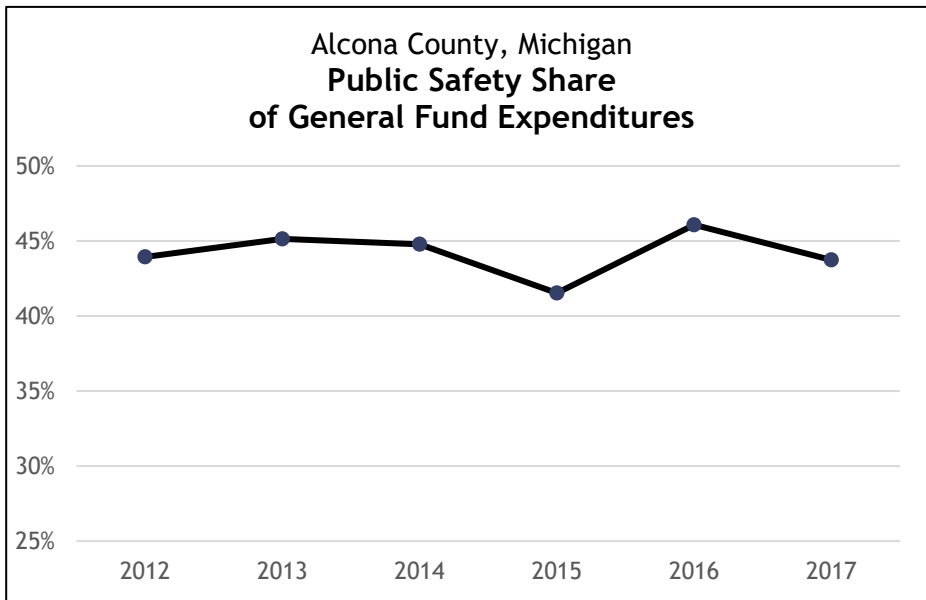
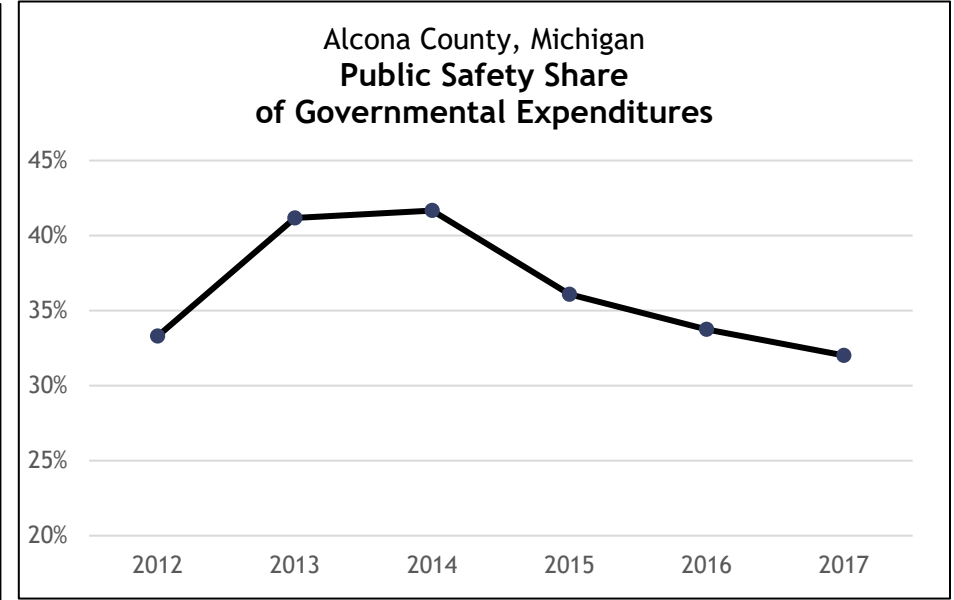
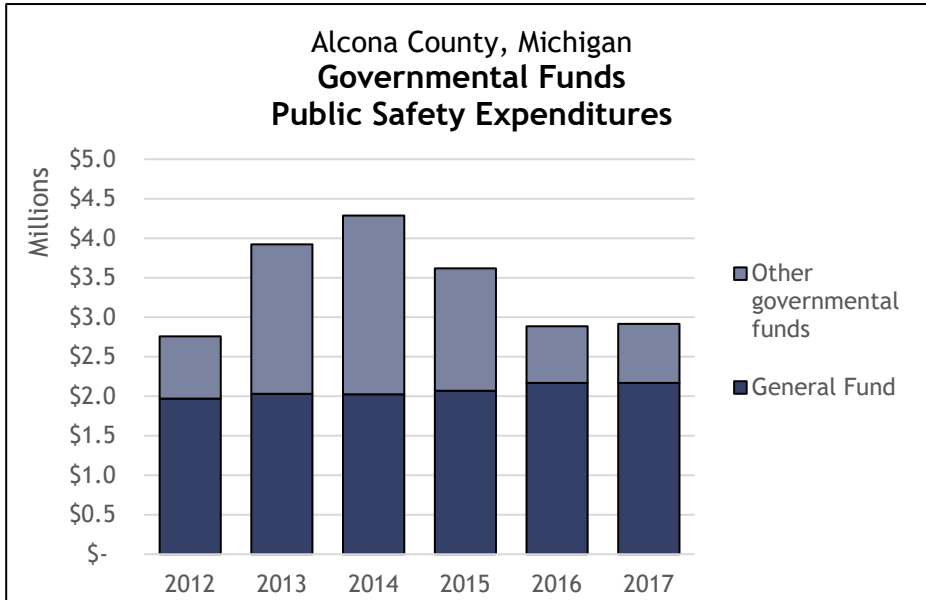
2 YEAR COMPARISONS

	2016	2017	% Change	Trend
PUBLIC SAFETY EXPENDITURES				
Public Safety expenditures - General Fund	\$ 2,168,985	\$ 2,168,636	0.0%	↘
Public Safety's share of total General Fund expenditures	46.1%	43.7%	-5.1%	↘
Public Safety expenditures - all governmental funds	\$ 2,885,505	\$ 2,915,082	1.0%	↗
Public Safety's share of total governmental expenditures	33.7%	32.0%	-5.1%	↘
CRIME STATISTICS				
Total number of incidents	426	558	31.0%	↗
TRAFFIC CRASHES				
Total traffic crashes	565	658	16.5%	↗
Injuries from crashes	54	72	33.3%	↗
Fatalities from crashes	1	2	100.0%	↗
Alcohol- or drug-related crashes	13	12	-7.7%	↘
Crashes involving deer	443	482	8.8%	↗
LICENSED DRIVERS				
Total number of licensed drivers	9,067	8,939	-1.4%	↘



PUBLIC SAFETY, CRIME, AND CRASH STATISTICS

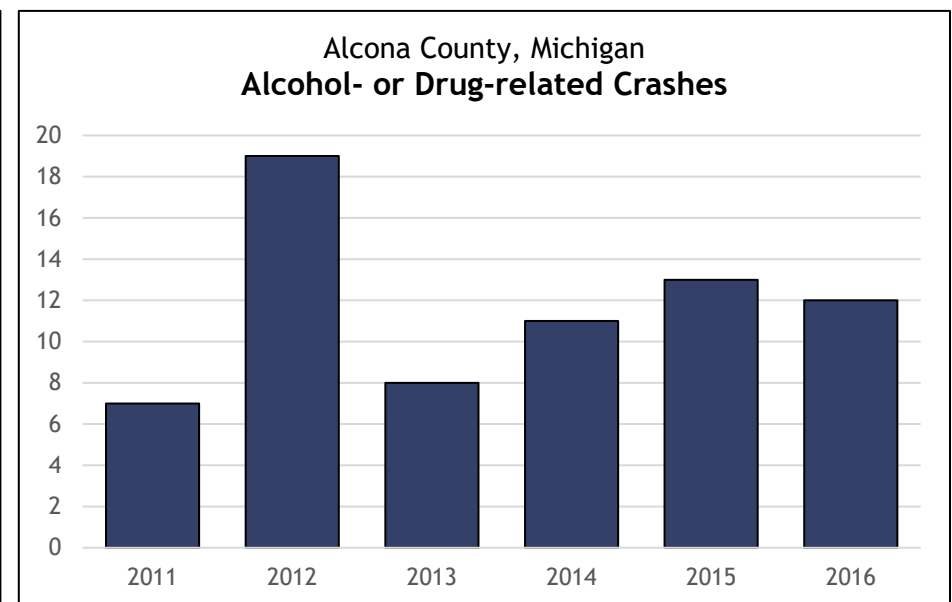
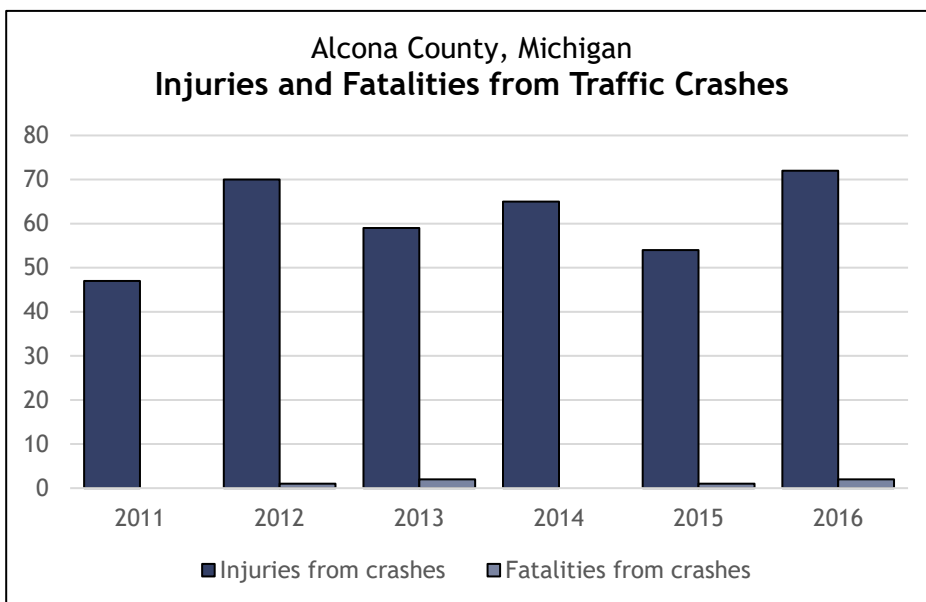
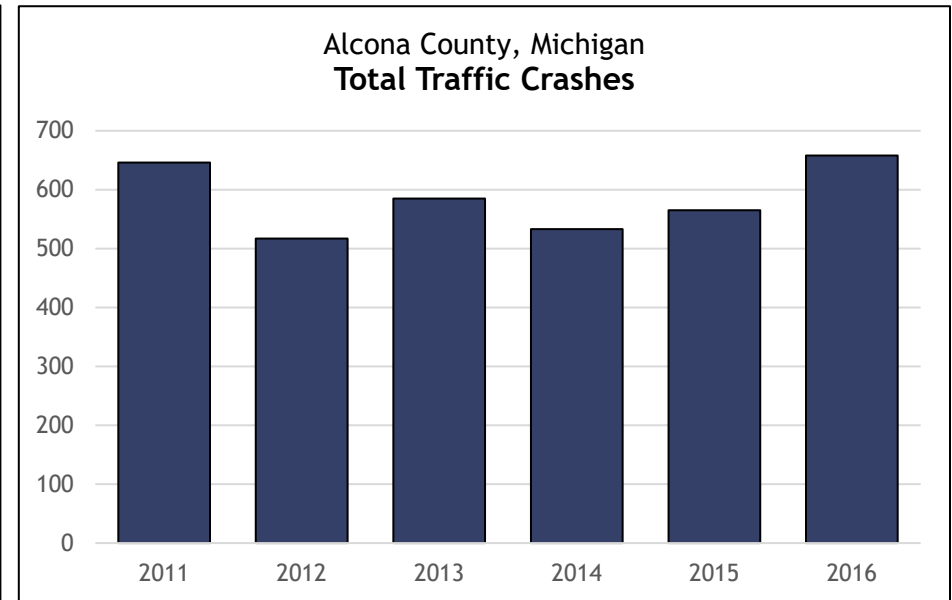
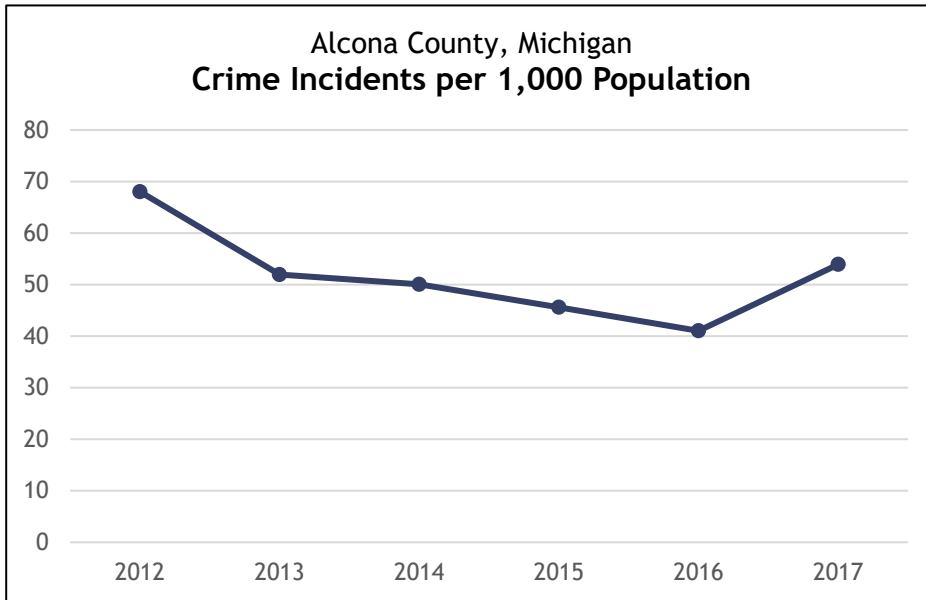
6 YEAR TRENDS





PUBLIC SAFETY, CRIME, AND CRASH STATISTICS

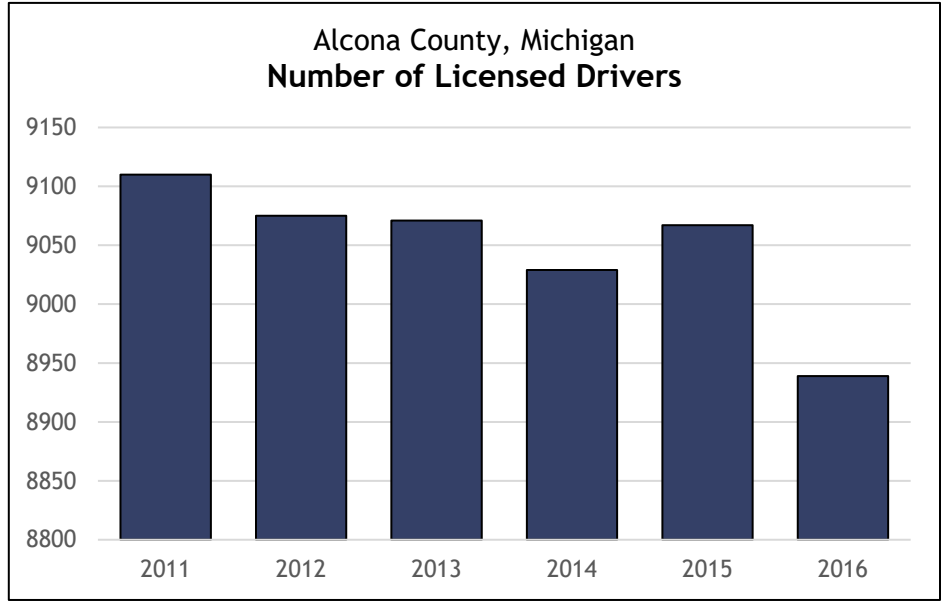
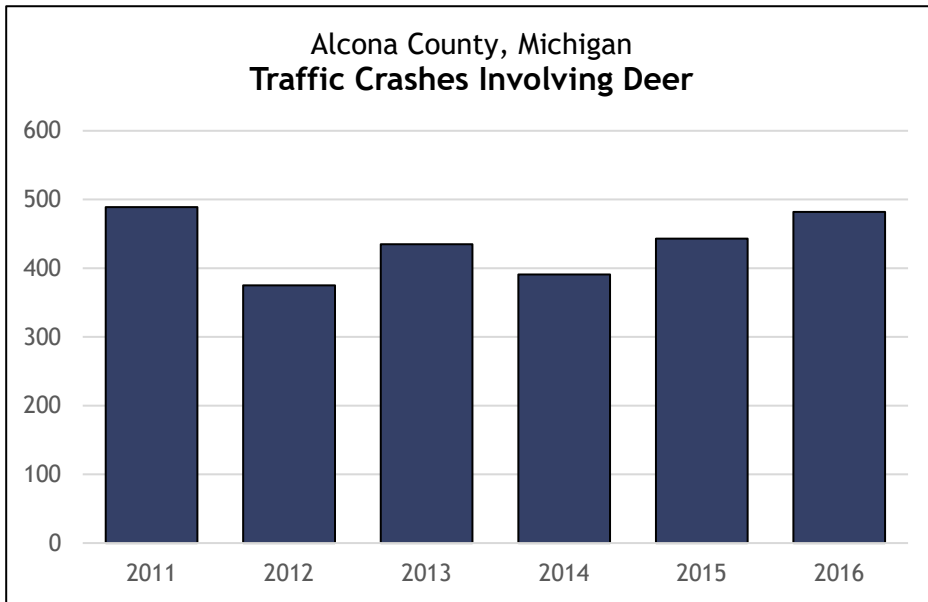
6 YEAR TRENDS (CONTINUED)





PUBLIC SAFETY, CRIME, AND CRASH STATISTICS

6 YEAR TRENDS (CONTINUED)





QUALITY OF LIFE

INDICATORS AND GENERAL STATISTICS

BROADBAND ACCESS

Data as of June 30, 2017:

- 100% of the population has access to 2 or more providers >25Mbps of broadband
- 8.6% of the population has access to >100Mbps of broadband

LAND USE

The total area of 1,791 square miles

36 miles of Lake Huron coastline

Over 113,000 acres of Huron-Manistee National Forest

Over 120 acres of Alpena State Forest

State Parks

3 State Parks

- Negwegon State Park, 3,738 acres
- Harrisville State Park, 107 acres
- Sturgeon Point State Park, 76 acres

County Parks

1 County Park

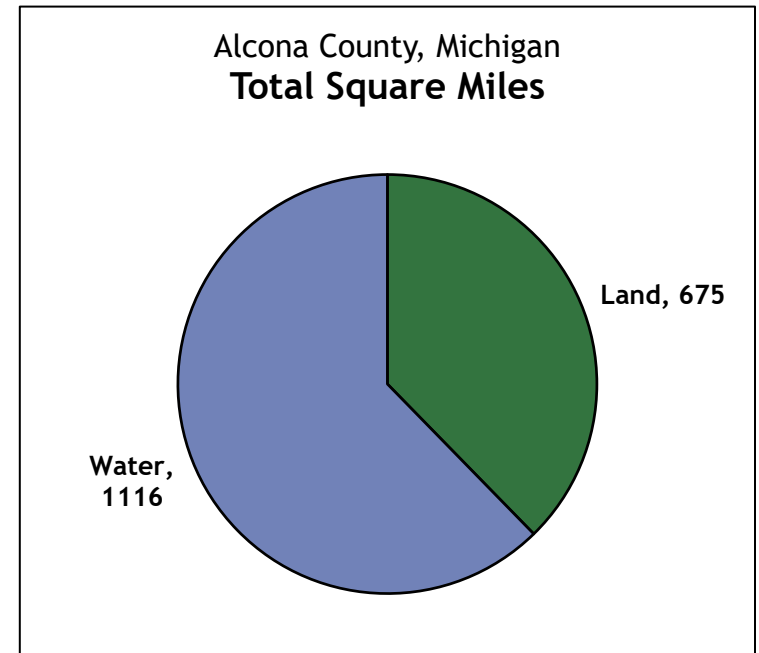
- Alcona Park, 1,100 acres

Lakes

60 inland lakes, 26 with DNR maps available online: <http://www.michigan.gov/dnr>

The largest lakes are:

- Hubbard Lake, 17,700 acres
- Cedar Lake, 1,075 acres
- Alcona Lake (Alcona Dam Pond), 953 acres





QUALITY OF LIFE

INDICATORS AND GENERAL STATISTICS (CONTINUED)

LAND USE (CONTINUED)

Trails

Over 266 miles of Hiking/Biking/Cross-County Skiing trails, including:

- Segments of the Michigan Shore-to-Shore Trail
- Hoist Lakes Foot Travel Area, 19 miles
- Reid Lake Area Trails, 12 miles

State Wildlife Management and Game Areas

Over 460 acres managed by DNR for Wildlife Conservation and Management, including Hubbard Lake State Game Area, 460 acres

TRANSPORTATION

Public Airports

Harrisville Airport, owned by City of Harrisville. One turf runway

CULTURAL

Historical Markers and Places

6 Historical Markers, 1 also on the National Registry of Historical Places

Museums

- Sturgeon Point Lighthouse
- Bailey School
- Lincoln Depot

Annual Festivals

Including:

- Alcona County Fair
- Sunrise Food & Wine Festival
- Harbor Nights
- Harmony Weekend



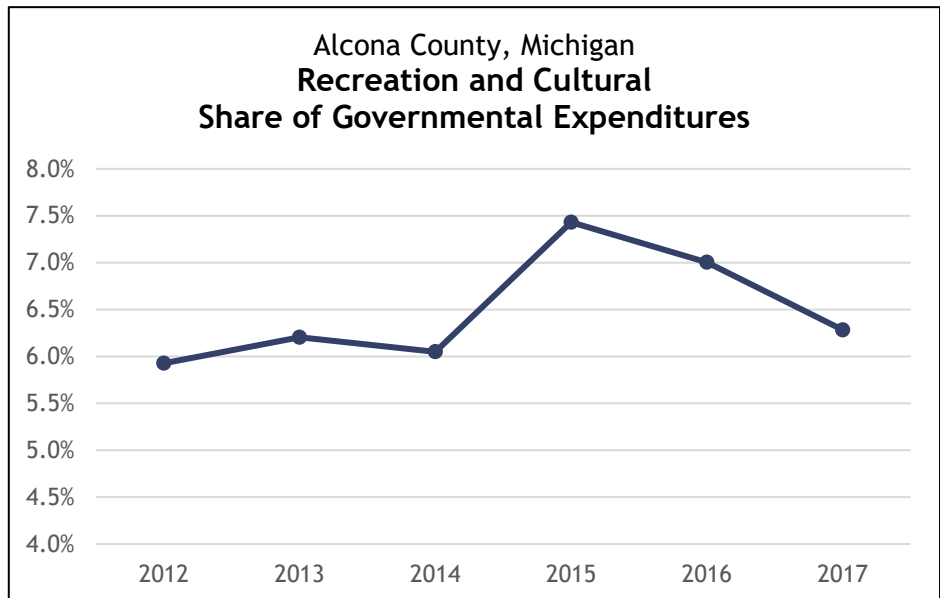
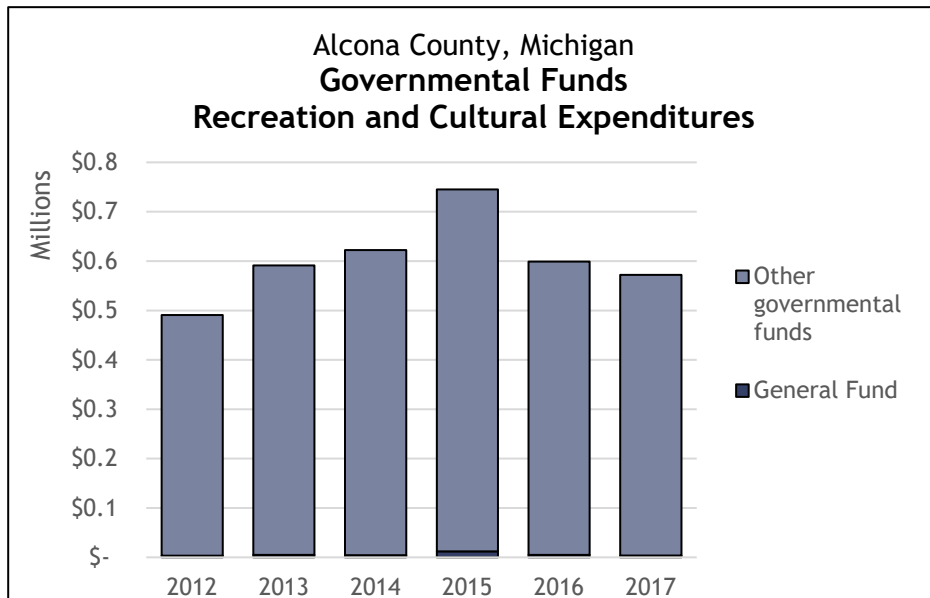
QUALITY OF LIFE

2 YEAR COMPARISONS

	2016	2017	% Change	Trend
RECREATION & CULTURAL GENERAL FUND EXPENDITURES				
Recreation & Cultural expenditures	\$ 5,103	\$ 3,589	-29.7%	↘
Share of total General Fund expenditures	0.11%	0.07%	-36.4%	↘
RECREATION & CULTURAL TOTAL GOVERNMENTAL EXPENDITURES				
Recreation & Cultural expenditures	\$ 598,897	\$ 572,123	-4.5%	↘
Share of total governmental expenditures	7.00%	6.28%	-10.3%	↘

QUALITY OF LIFE

6 YEAR TRENDS





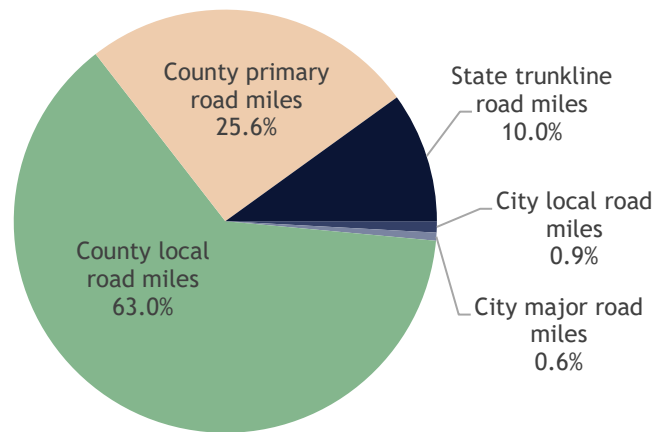
ROADS AND BRIDGES

GENERAL INFORMATION AND STATISTICS

County Roads, Miles

State Trunkline	81
County Primary	208
County Local	513
City Major	5
City Local	7

Alcona County, Michigan
Roads





ROADS AND BRIDGES

2 YEAR COMPARISONS

	2016	2017	% Change	Trend
ROAD EXPENDITURES				
County Road Commission expenditures*	\$ 4,518,338	\$ 4,805,887	6.4%	↗
ROAD CONDITIONS, FEDERAL AID LANE MILES, ROAD COMMISSION ROADS				
"Good" miles	78.8	91.7	16.4%	↗
"Fair" miles	68.0	69.6	2.3%	↗
"Poor" miles	154.4	143.9	-6.8%	↘
ROAD CONDITIONS, FEDERAL AID LANE MILES, ALL ROADS				
"Good" miles	123.1	126.8	3.0%	↗
"Fair" miles	173.2	192.2	10.9%	↗
"Poor" miles	184.8	166.1	-10.1%	↘

*Note: no expenditures for Roads in Governmental Funds

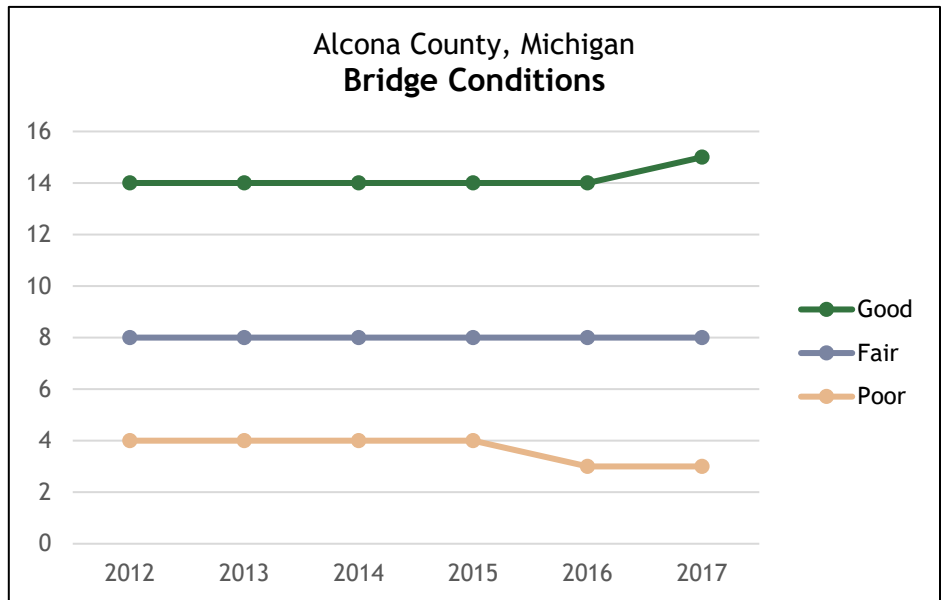
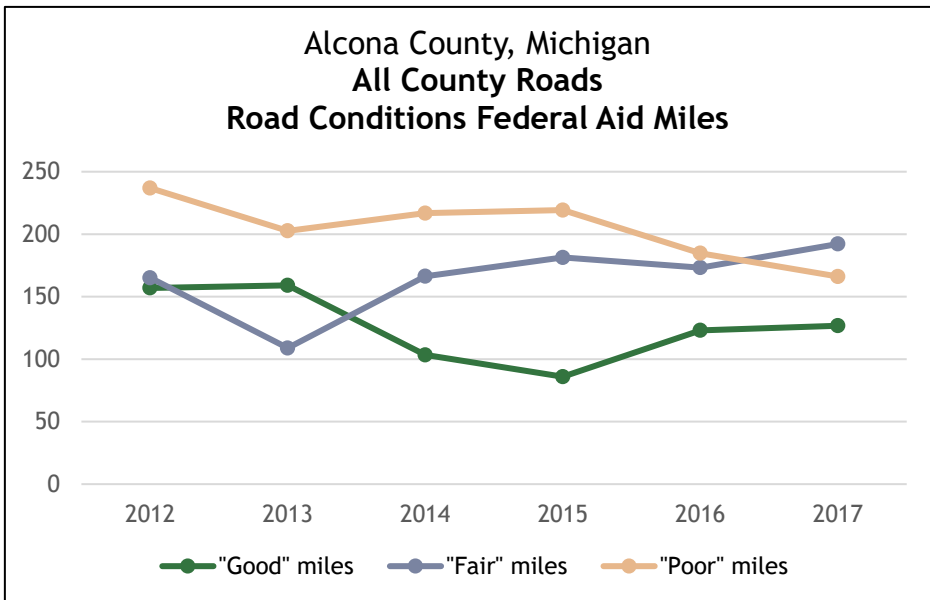
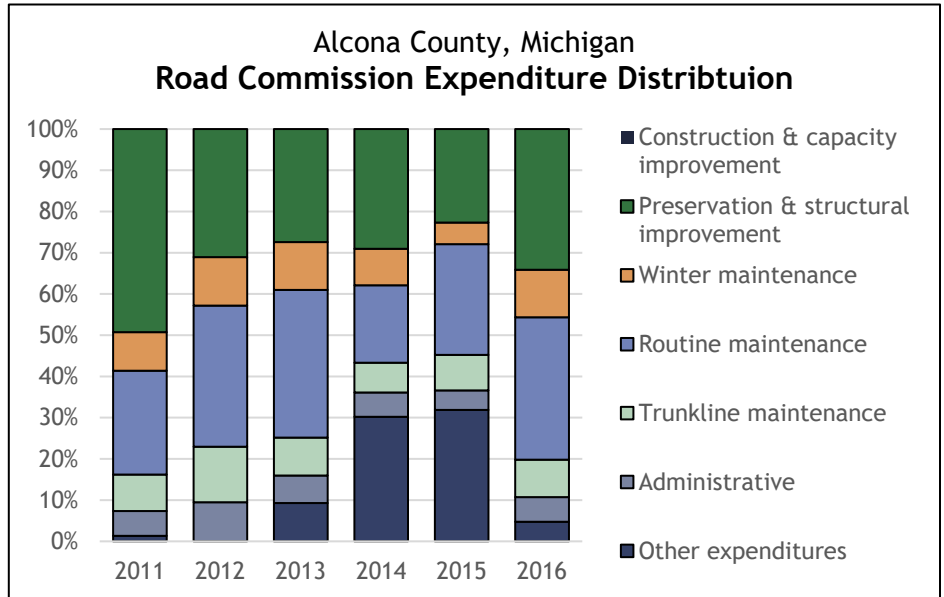
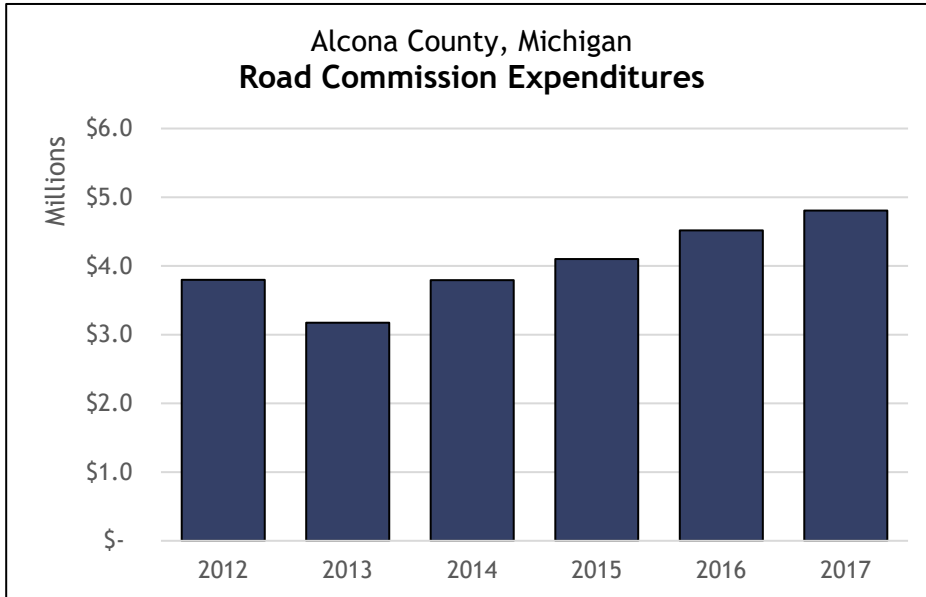
	2015	2016	% Change	Trend
ANNUAL MILES TRAVELED	112,266,530	116,378,790	3.7%	↗

	2016	2017	% Change	Trend
BRIDGE CONDITIONS				
"Good" Bridges	14	15	7.1%	↗
"Fair" Bridges	8	8	0.0%	↔
"Poor" Bridges	3	3	0.0%	↔



ROADS AND BRIDGES

6 YEAR TRENDS





MULTI-COUNTY AGENCIES
DESCRIPTIONS AND NOTES

The District Health Department

Jointly operated by Ogemaw, Oscoda, Iosco, and Alcona counties.

The financial operations are recorded in the Ogemaw County Health Fund.

Alcona County is responsible for an annual appropriation. The funding formula is based pro rata on each County's population and equalized valuation to the District's total population and valuation.

	2016	2017	% Change	Trend
Annual contribution	\$ 94,595	\$ 94,595	0.0%	↔

