



# Alcona County, Michigan

## ACCOUNTABILITY AND TRANSPARENCY REPORT

PREPARED OCTOBER 2019

# Performance Dashboard

for Fiscal Year ending December 31, 2018



2343 Delta Road | Bay City, MI 48706  
[www.mgtconsulting.com](http://www.mgtconsulting.com)



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**FISCAL STABILITY INDICATORS**

2 YEAR COMPARISONS

	2017	2018	% Change	Trend
<b>GENERAL FUND BALANCE</b>				
General Fund expenditures, per capita	\$ 480.37	\$ 482.12	0.4%	↗
General Fund revenues, per capita	\$ 446.17	\$ 455.88	2.2%	↗
General Fund balance, as % of expenditures	24.6%	19.0%	-22.8%	↘
<b>ALL GOVERNMENTAL FUNDS</b>				
Expenditures, all governmental funds, per capita	\$ 882.19	\$ 875.72	-0.7%	↘
Revenues, all governmental funds, per capita	\$ 825.25	\$ 833.12	1.0%	↗
Governmental funds, fund balance	\$ 3,007,726	\$ 2,566,332	-14.7%	↘
<b>LONG TERM DEBTS - GOVERNMENTAL FUNDS</b>				
Total governmental long-term debt obligations	\$ 584,724	\$ 679,421	16.2%	↗
Vested employee benefits	\$ 556,923	\$ 557,010	0.0%	↗
Postclosure landfill management	\$ 27,801	\$ 17,411	-37.4%	↘
Cedar Lake Series 2018 Note	\$ -	\$ 105,000	n/a	↗
Governmental total long-term debt, per capita	\$ 56.64	\$ 65.57	15.8%	↗
Payment on long-term debt, due within one year	\$ -	\$ 105,000	n/a	↗
<b>TAXABLE VALUE</b>				
Taxable valuation of property (in \$1,000s)	\$ 737,874	\$ 755,000	2.3%	↗

- ↗ 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**

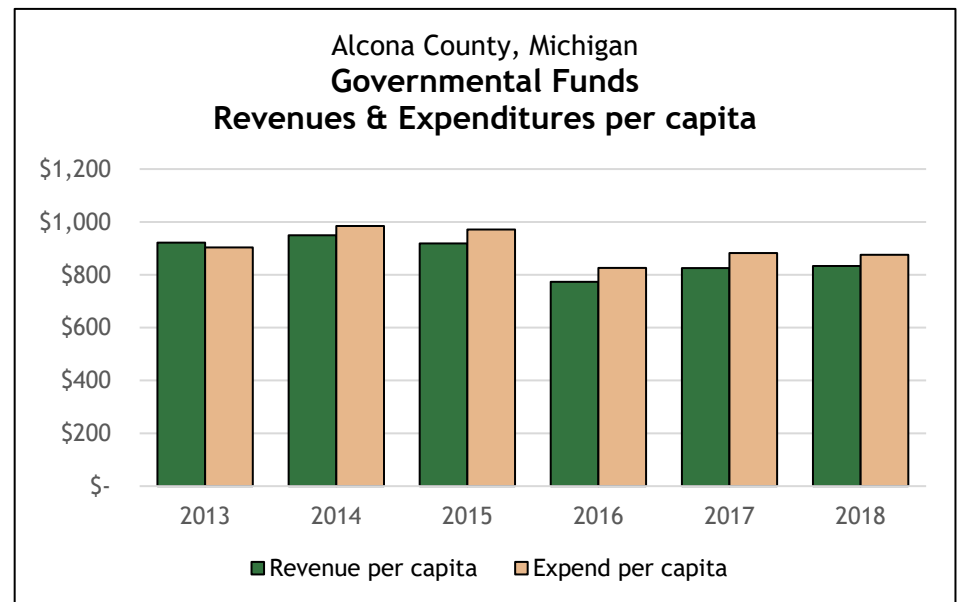
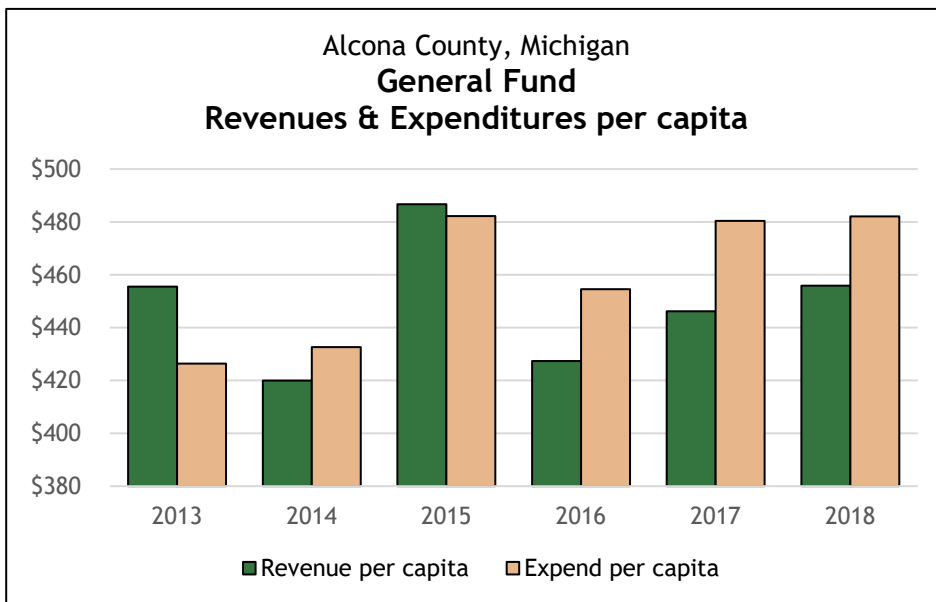
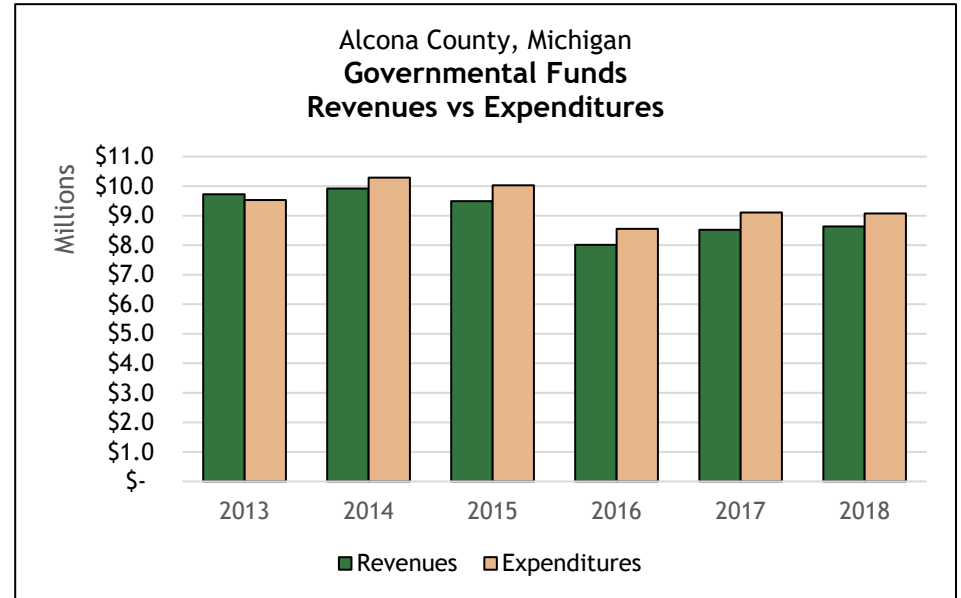
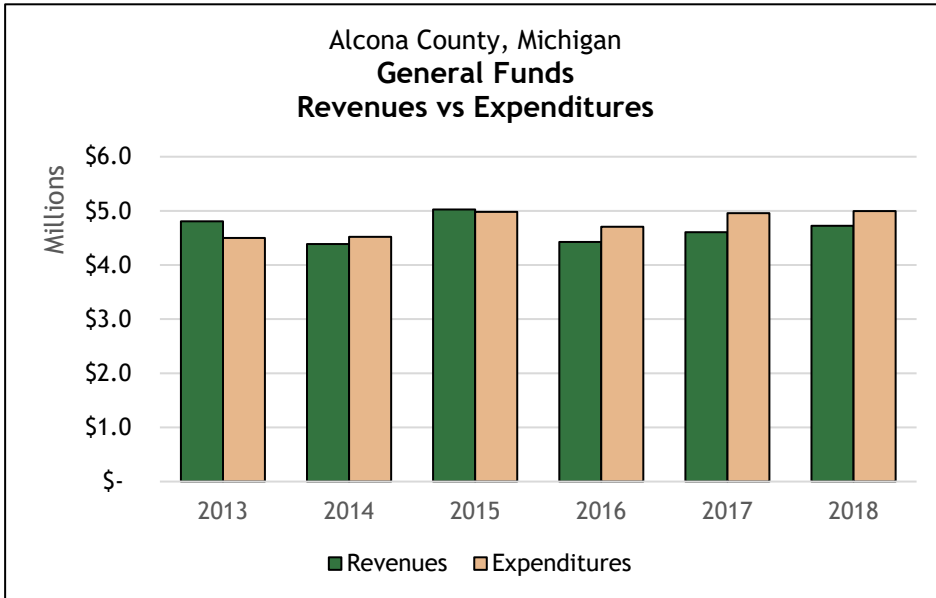
2 YEAR COMPARISONS (CONTINUED)

	2017	2018	% Change	Trend
<b>CAPITAL ASSETS</b>				
Net governmental capital assets, less depreciation	\$ 2,084,812	\$ 1,900,159	-8.9%	↘
<b>DEPOSIT CREDIT RISK</b>				
Percent of bank balance exposed to risk (uninsured/uncollateralized)	89.1%	89.1%	0.0%	↔
<b>INVESTMENTS</b>				
Investments value	\$ 2,745,484	\$ 1,764,768	-35.7%	↘
Investment ratings	AAA	AAA	n/a	↔
Investments exposed to risk	0.0%	0.0%	n/a	↔
<b>DEFINED BENEFIT PENSION PLAN</b>				
Over- (Under-) funded defined benefit pension plan liability	\$ (4,870,314)	\$ (4,819,302)	-1.0%	↘
Pension liability as a % of General Fund Revenue	105.7%	102.0%	-3.5%	↘
Ratio of employees to retirees	65.2%	65.3%	0.1%	↗
Annual plan contribution	\$ 618,365	\$ 708,456	14.6%	↗
Annual pension cost	\$ 618,365	\$ 708,456	14.6%	↗
<b>DEFINED CONTRIBUTION PENSION PLAN</b>				
Annual employer contribution	\$ 88,327	\$ 93,100	5.4%	↗
Active employees	41	43	4.9%	↗



**FISCAL STABILITY INDICATORS**

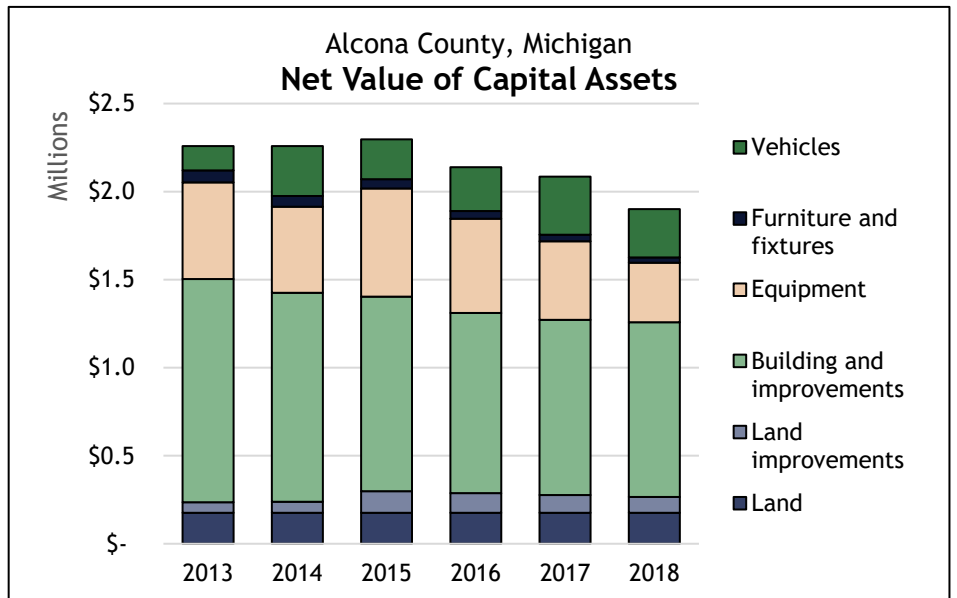
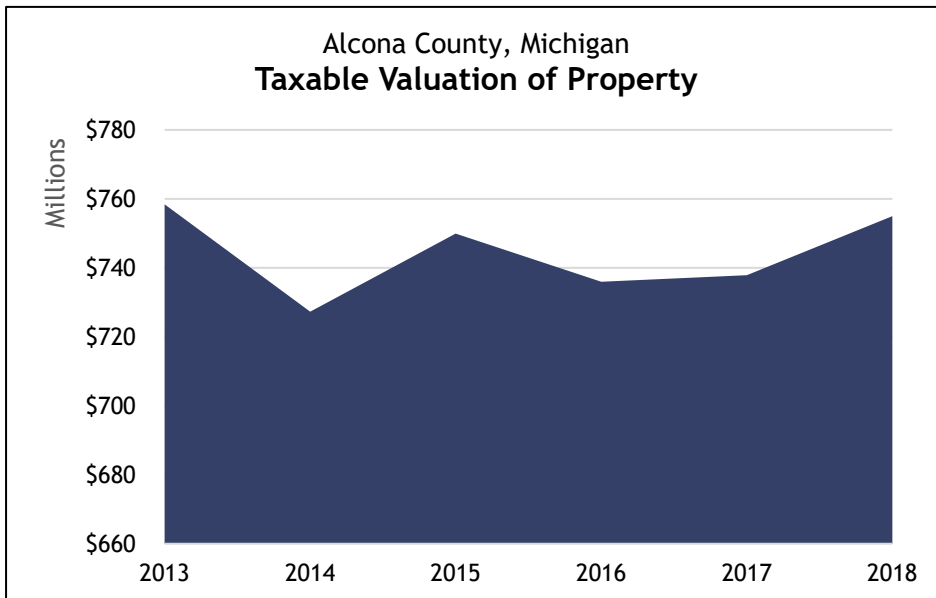
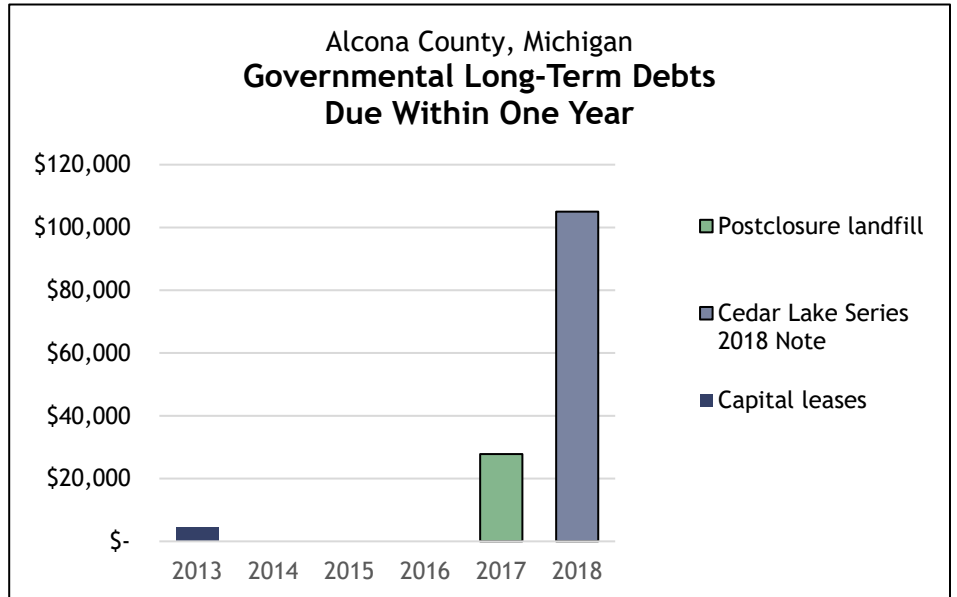
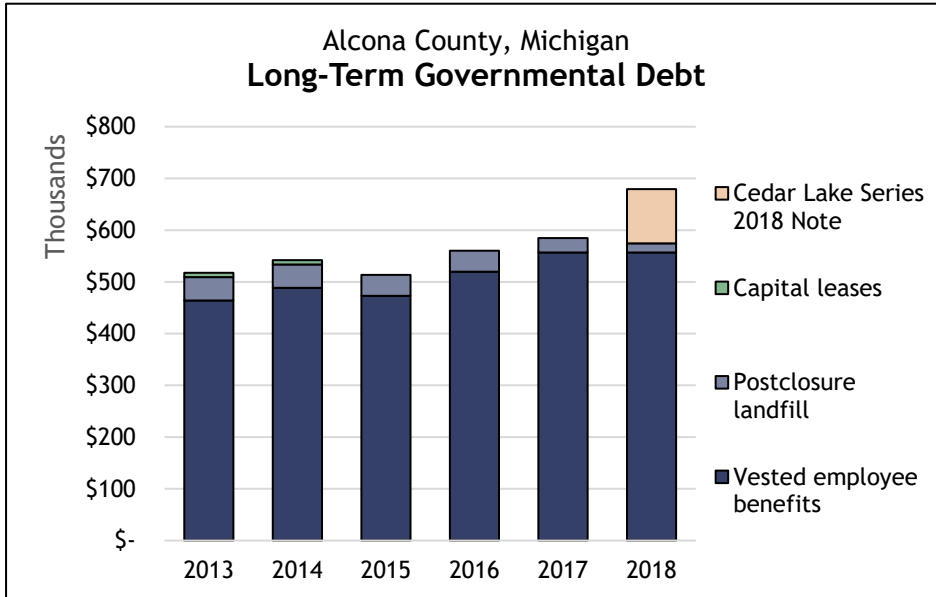
6 YEAR TRENDS FISCAL STABILITY INDICATORS





**FISCAL STABILITY INDICATORS**

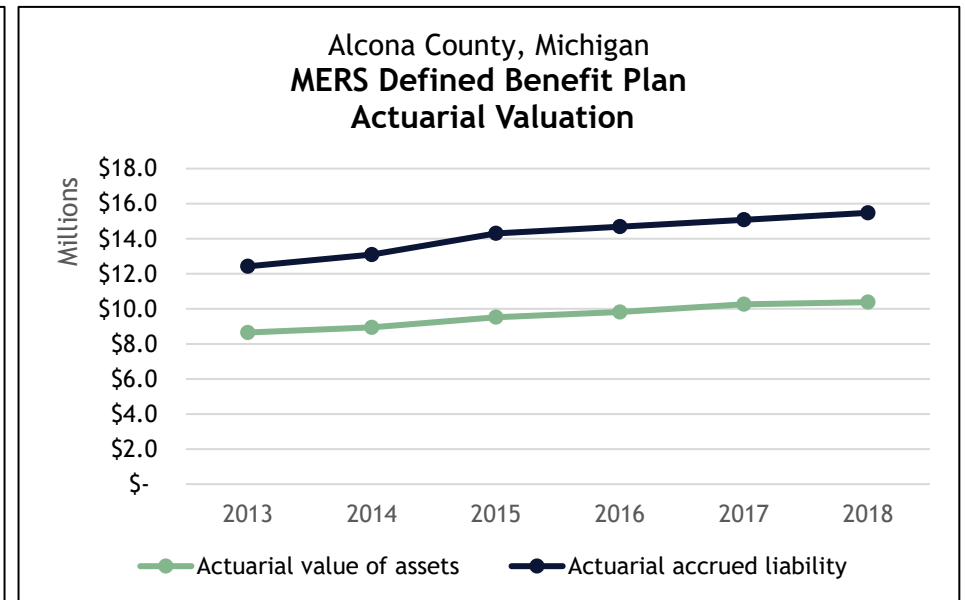
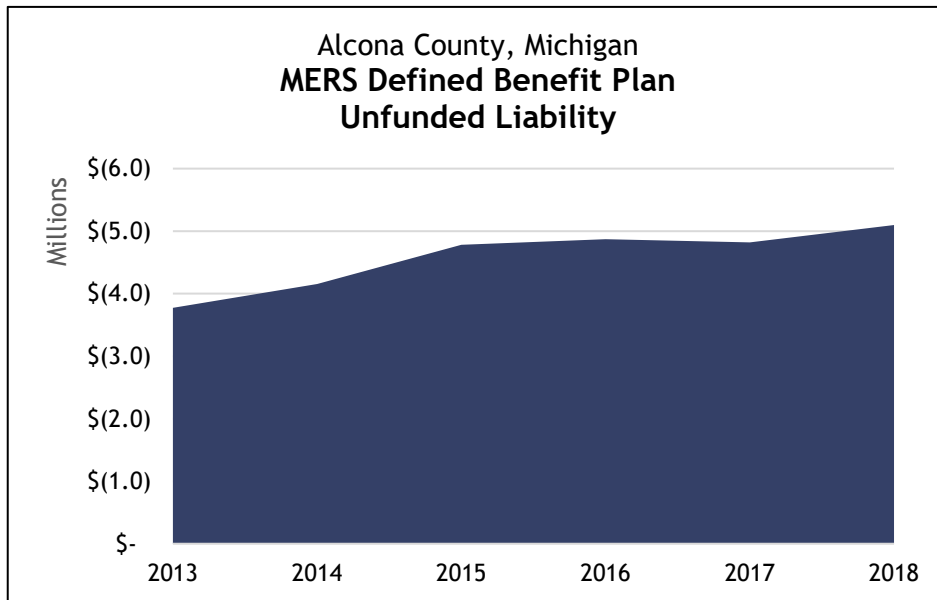
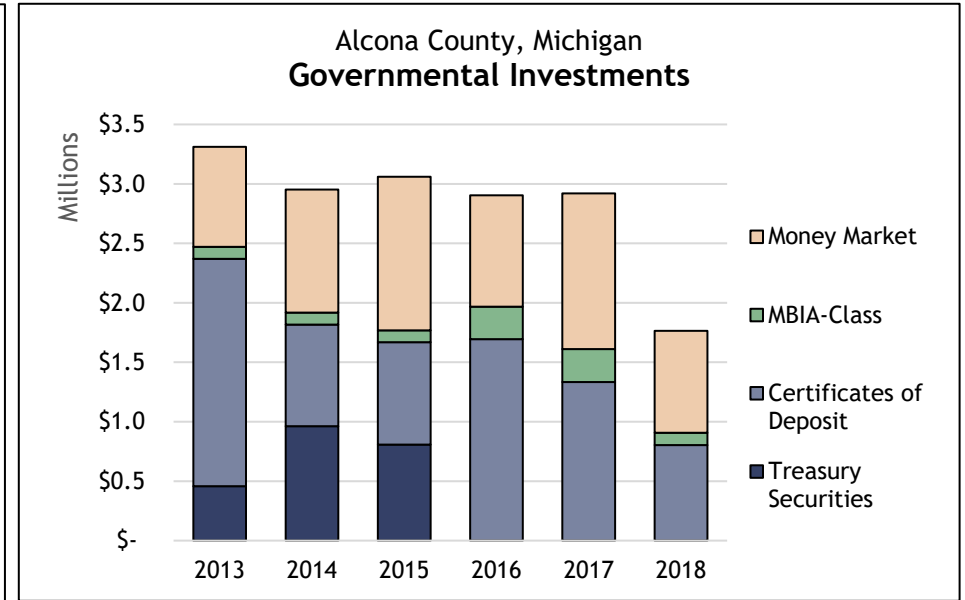
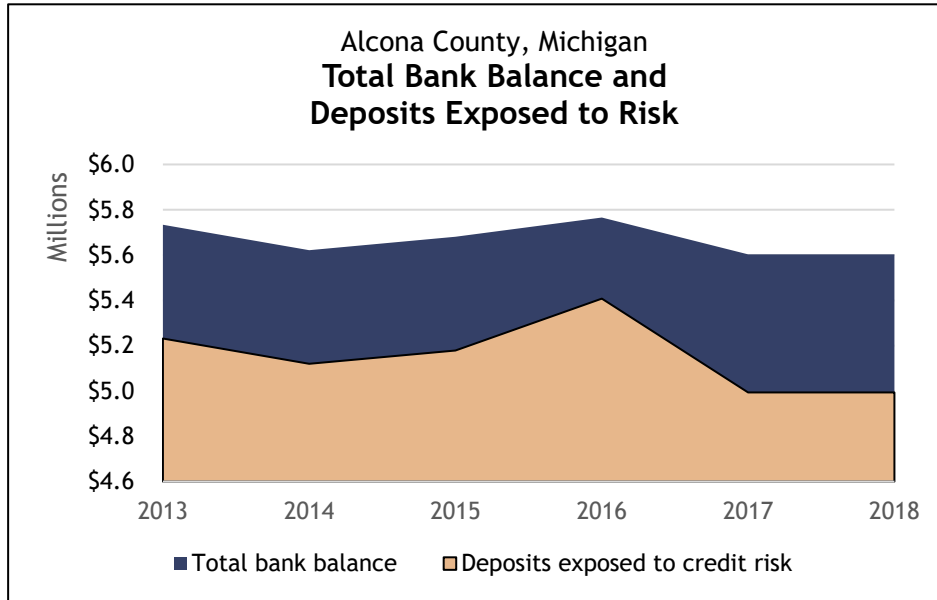
**6 YEAR TRENDS (CONTINUED)**





**FISCAL STABILITY INDICATORS**

6 YEAR TRENDS (CONTINUED)





**ECONOMIC STRENGTH INDICATORS**

2 YEAR COMPARISONS

	2017	2018	% Change	Trend
<b>POPULATION</b>				
Alcona County population	10,323	10,362	0.4%	
Under 5 years old	3.0%	3.0%	0.0%	
Ages 5 - 17 years old	9.7%	9.7%	0.4%	
Ages 18 - 65 years old	51.4%	51.4%	-0.1%	
Over 65 years old	35.7%	35.9%	0.6%	
	2016	2017	% Change	Trend
<b>EMPLOYMENT AND INCOME</b>				
Median household income	\$ 38,160	\$ 39,424	3.3%	
Per capita income	\$ 23,380	\$ 24,463	4.6%	
Unemployment rate	10.3%	9.3%	-9.7%	
Percent living below poverty level	14.9%	14.9%	0.0%	
<b>EDUCATION</b>				
Percent with Bachelor's degree or higher	14.5%	15.2%	4.8%	
Percent High School graduate or higher education	88.6%	88.4%	-0.2%	

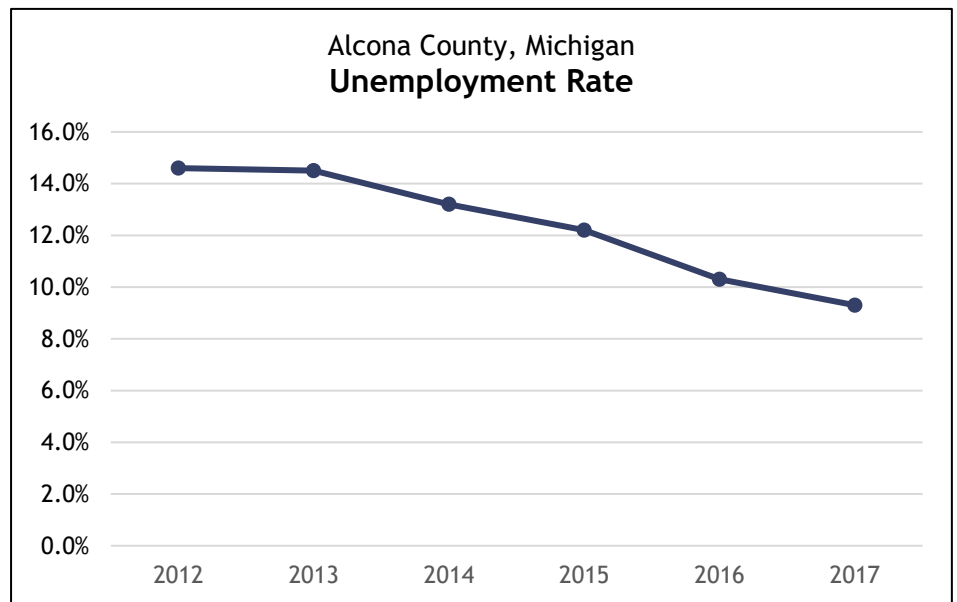
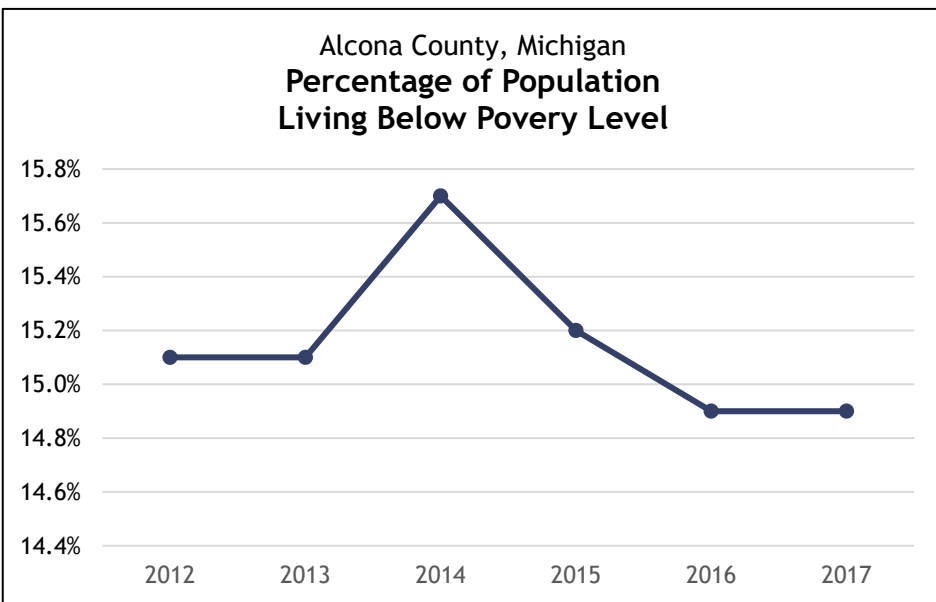
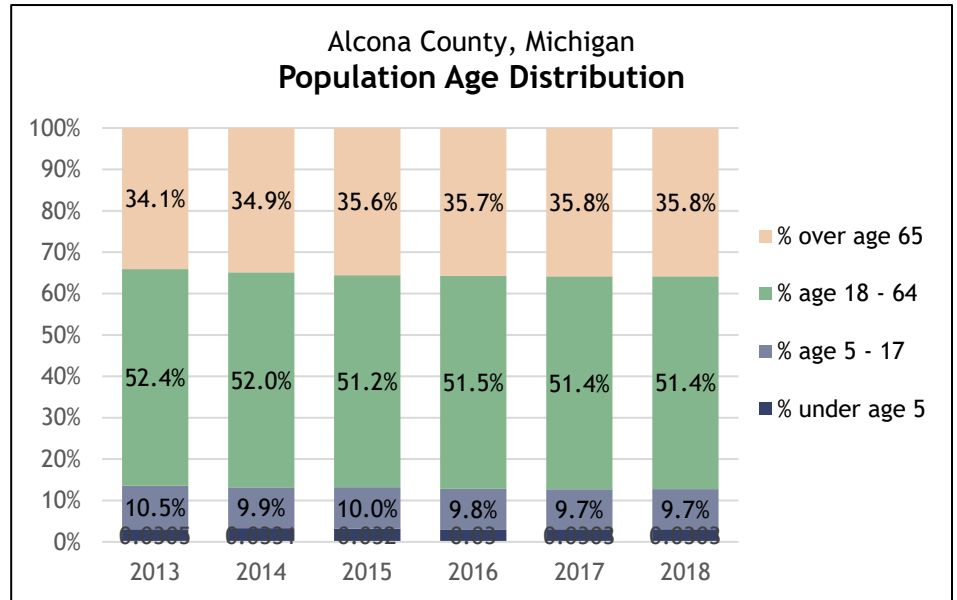
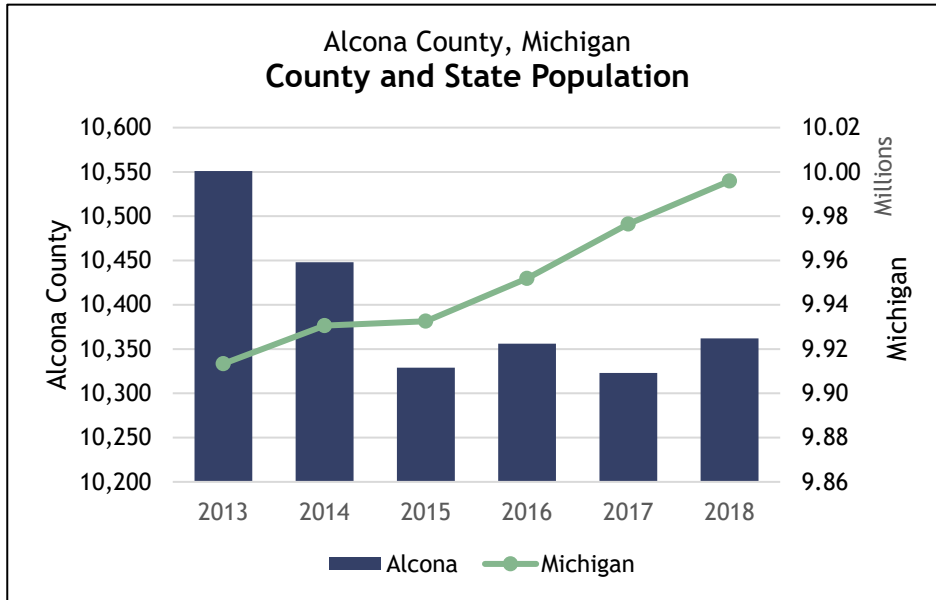
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ECONOMIC STRENGTH INDICATORS

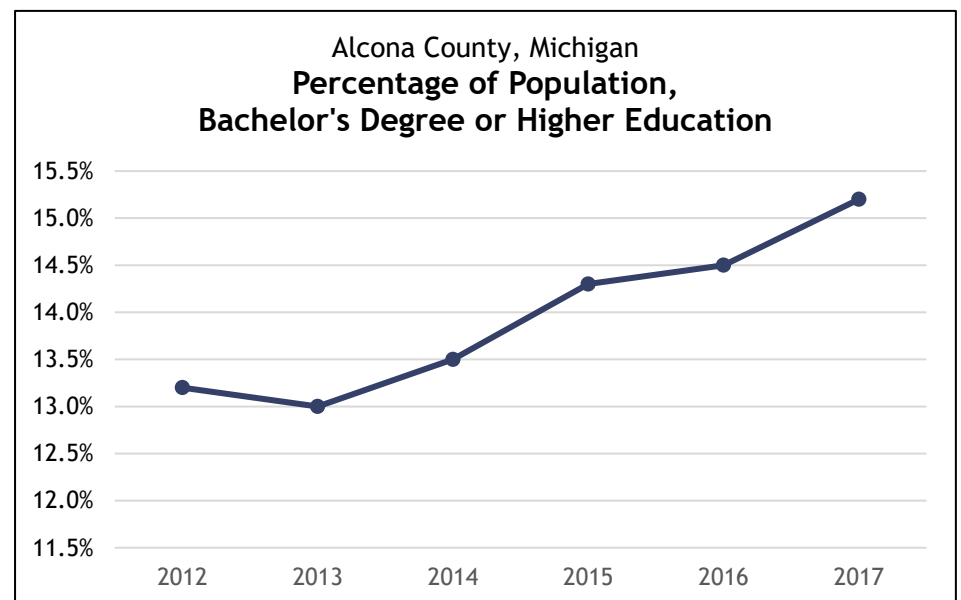
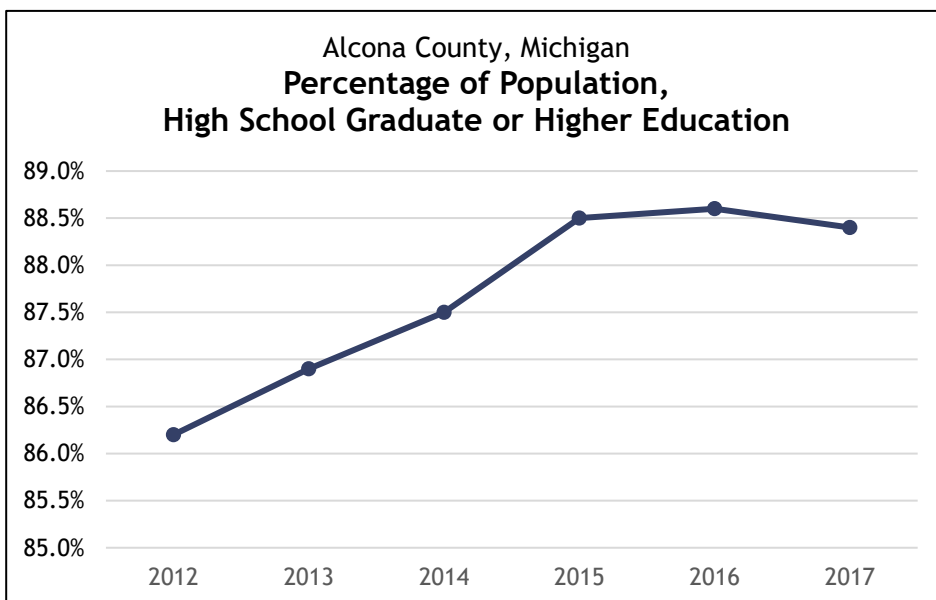
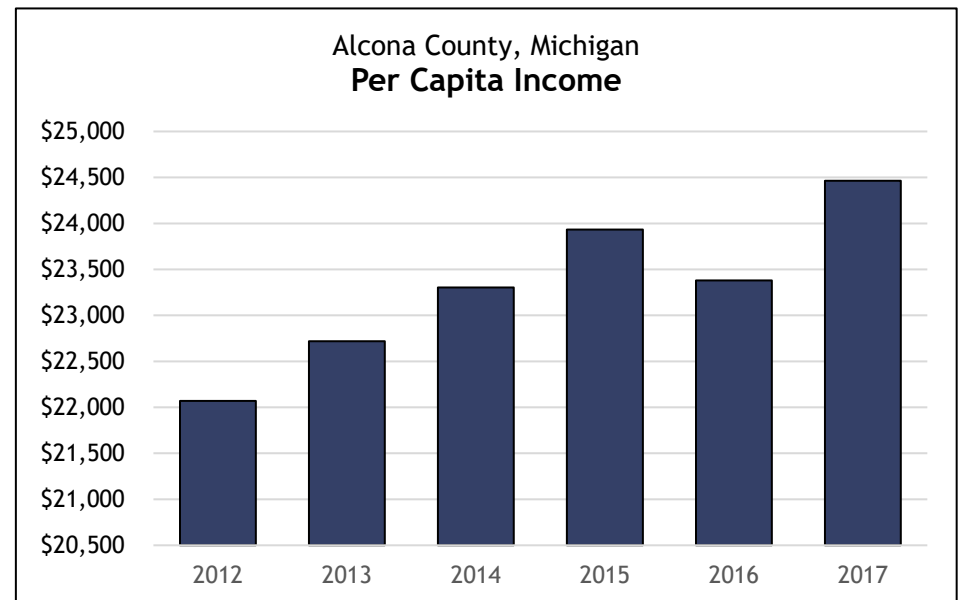
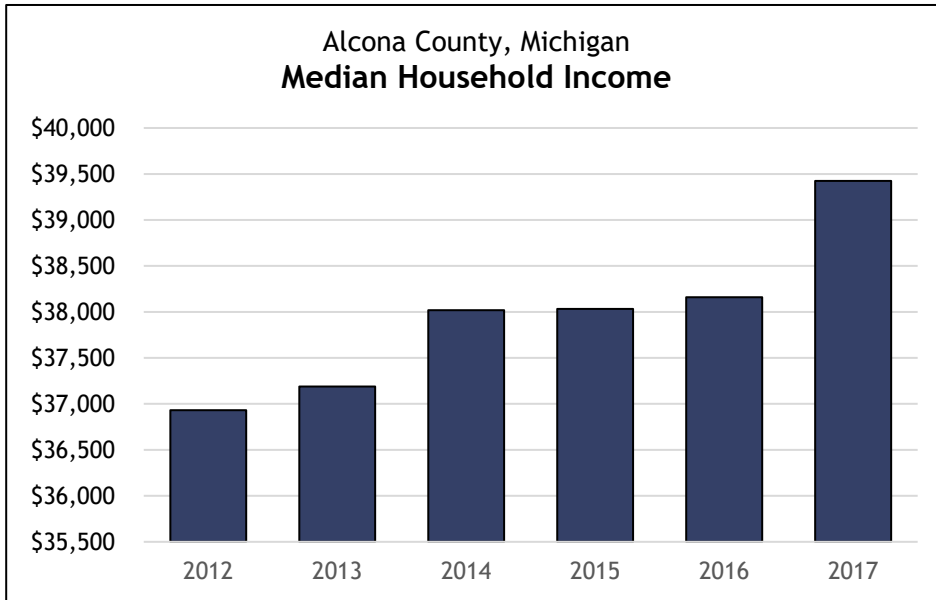
MULTI-YEAR TRENDS





**ECONOMIC STRENGTH INDICATORS**

**MULTI-YEAR TRENDS (CONTINUED)**





**PUBLIC SAFETY, CRIME, AND CRASH STATISTICS**

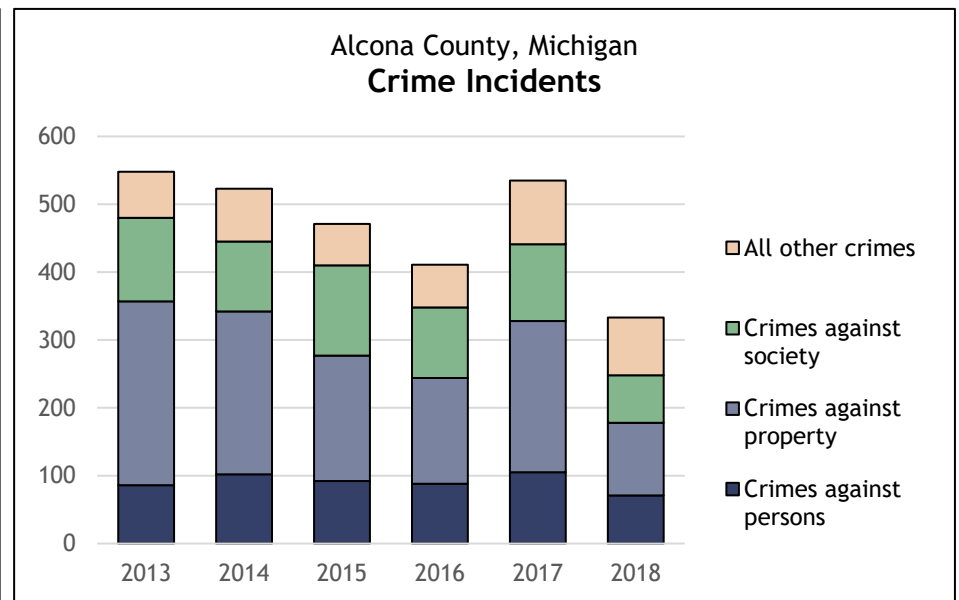
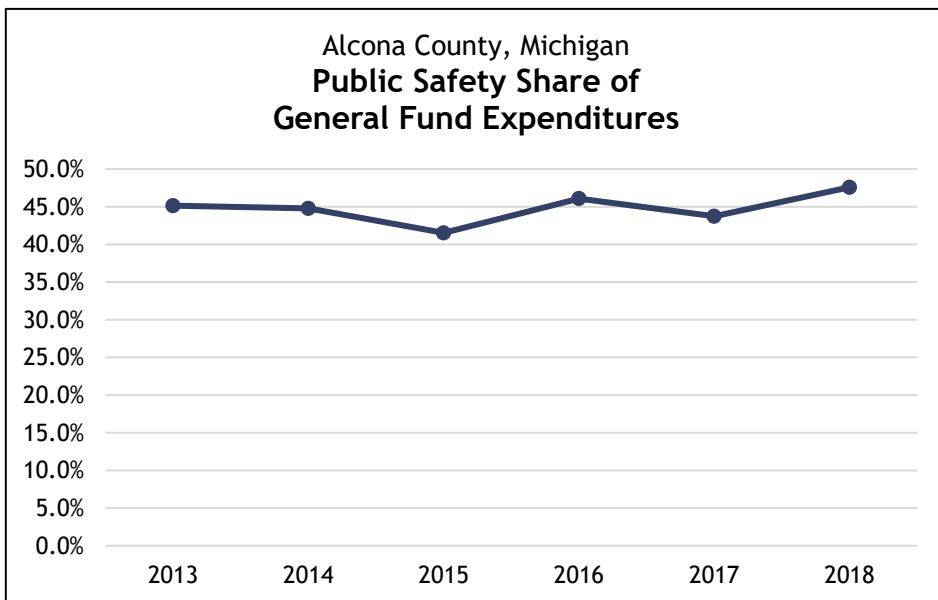
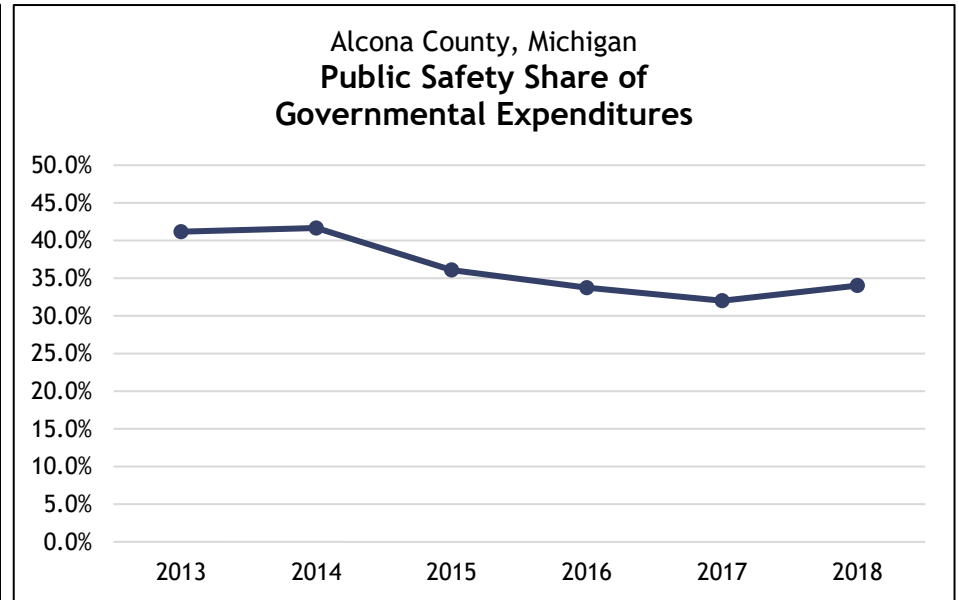
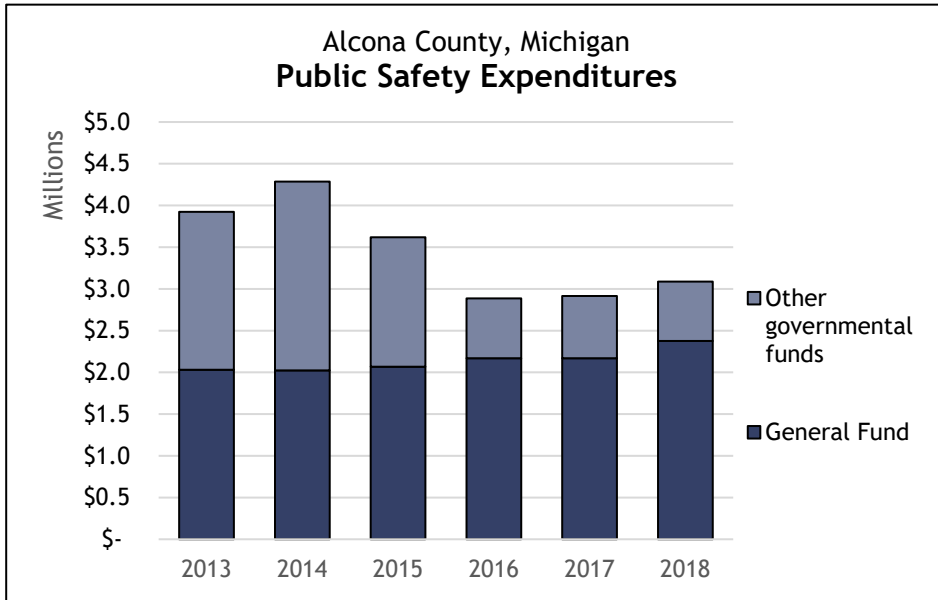
2 YEAR COMPARISONS

	2017	2018	% Change	Trend
<b>PUBLIC SAFETY EXPENDITURES</b>				
Public Safety expenditures - General Fund	\$ 2,168,636	\$ 2,377,107	9.6%	↗
Public Safety's share of total General Fund expenditures	43.7%	47.6%	8.8%	↗
Public Safety expenditures - all governmental funds	\$ 2,915,082	\$ 3,087,724	5.9%	↗
Public Safety's share of total governmental expenditures	32.0%	34.0%	6.3%	↗
<b>CRIME STATISTICS</b>				
Crimes against persons	105	71	-32.4%	↘
Crimes against property	223	107	-52.0%	↘
Crimes against society	113	70	-38.1%	↘
All other crimes	94	85	-9.6%	↘
Total number of incidents	535	333	-37.8%	↘
<b>TRAFFIC CRASHES</b>				
Total traffic crashes	676	587	-13.2%	↘
Injuries from crashes	85	66	-22.4%	↘
Fatalities from crashes	2	-	-100.0%	↘
Alcohol- or drug-related crashes	19	14	-26.3%	↘
Crashes involving deer	517	434	-16.1%	↘
<b>LICENSED DRIVERS</b>				
Total number of licensed drivers	10,272	10,083	-1.8%	↘



**PUBLIC SAFETY, CRIME, AND CRASH STATISTICS**

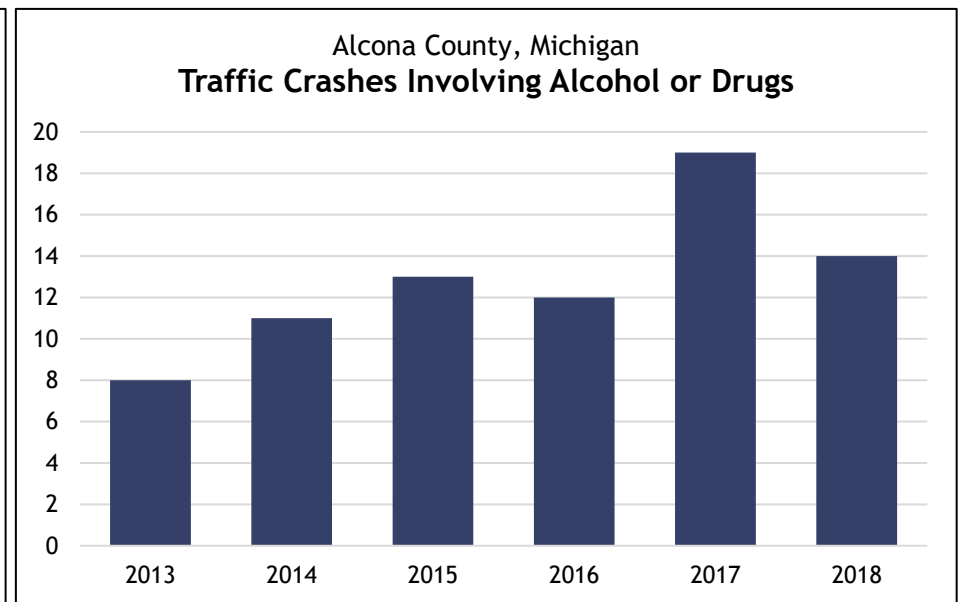
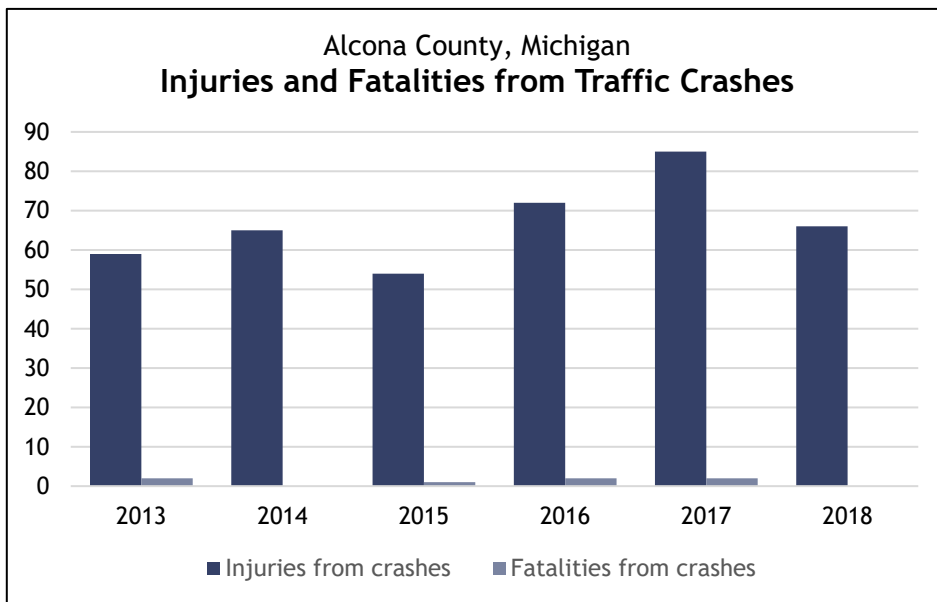
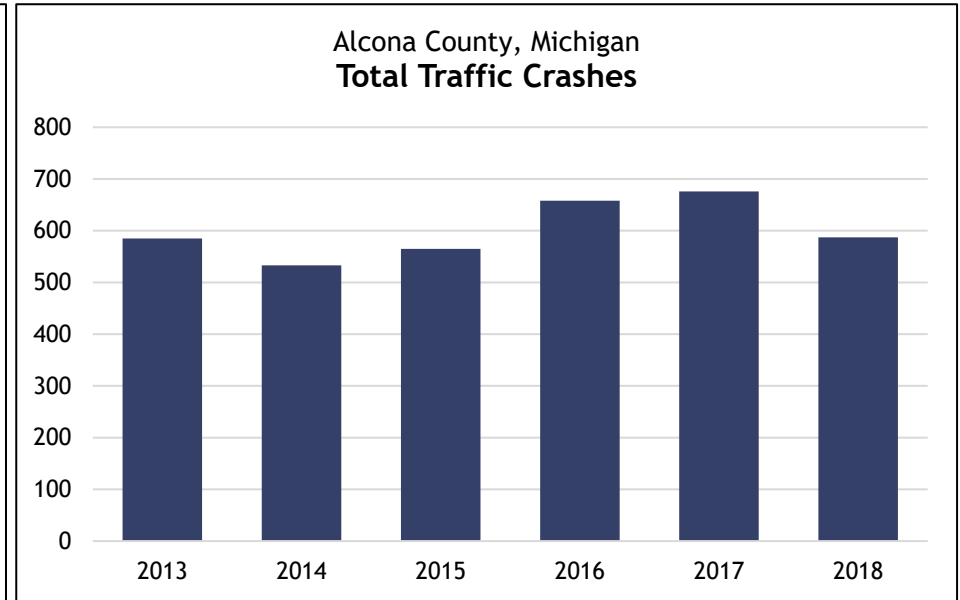
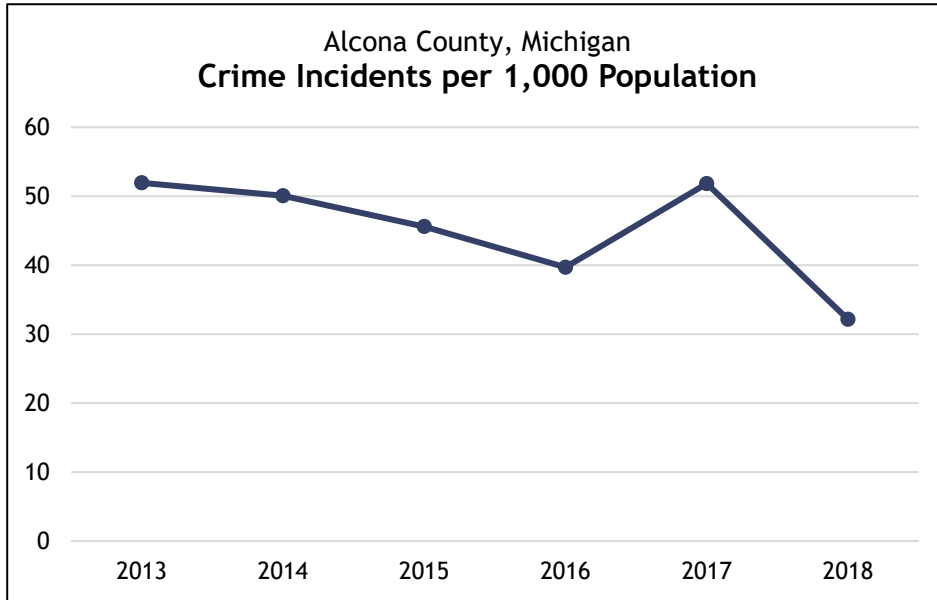
**6 YEAR TRENDS**





**PUBLIC SAFETY, CRIME, AND CRASH STATISTICS**

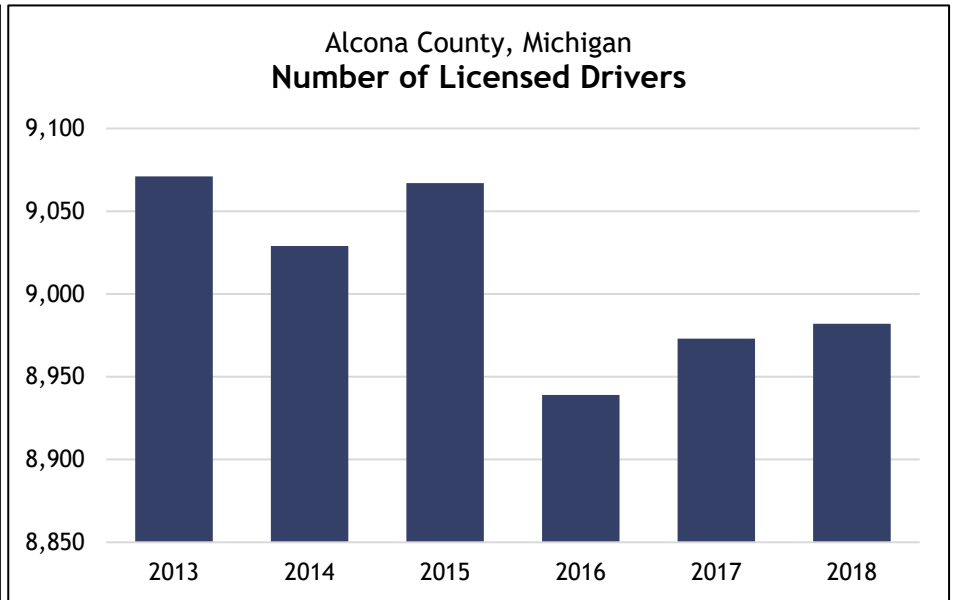
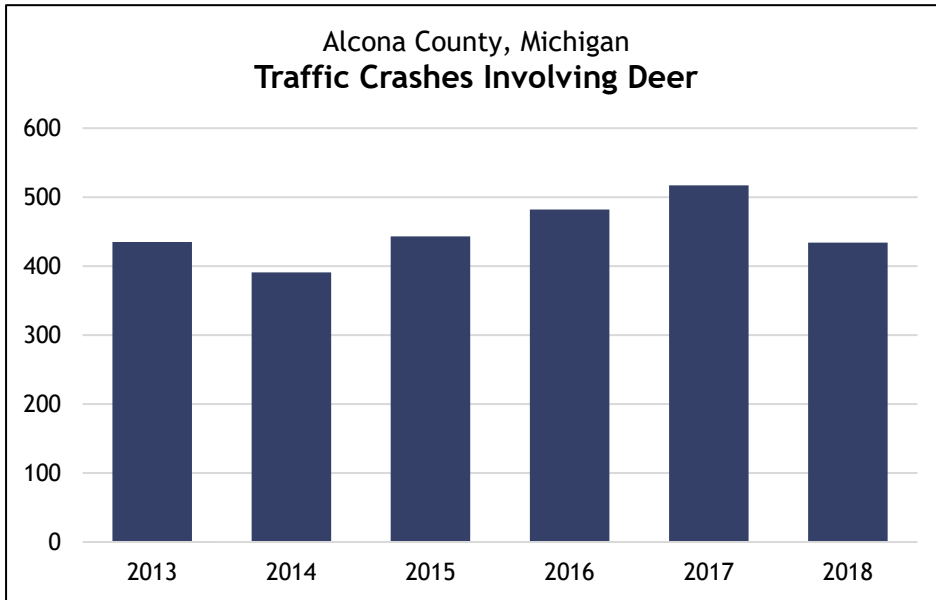
6 YEAR TRENDS (CONTINUED)





**PUBLIC SAFETY, CRIME, AND CRASH STATISTICS**

**6 YEAR TRENDS (CONTINUED)**





## QUALITY OF LIFE

### INDICATORS AND GENERAL STATISTICS

#### BROADBAND ACCESS

Data as of June 30, 2018:

- 100% of the population has access to 2 or more providers >25Mbps of broadband
- 62.9% of the population has access to >100Mbps of broadband
- 0.1% of the population has access to 2 or more providers for >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

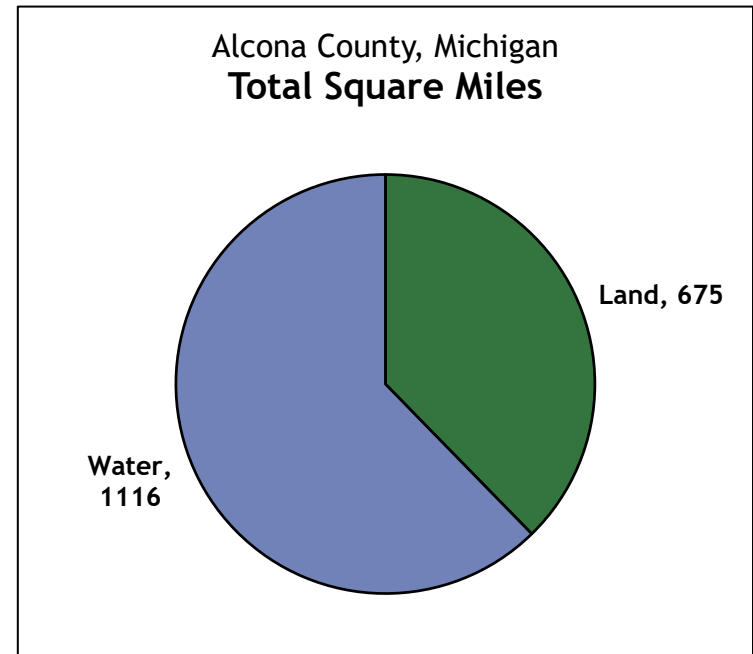
- Alcona Park, 1,100 acres

##### 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





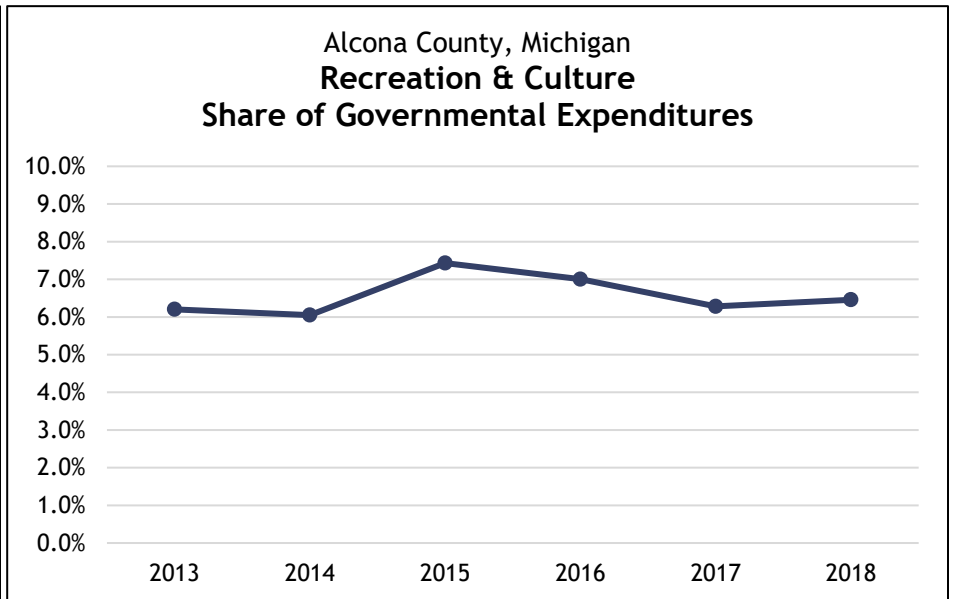
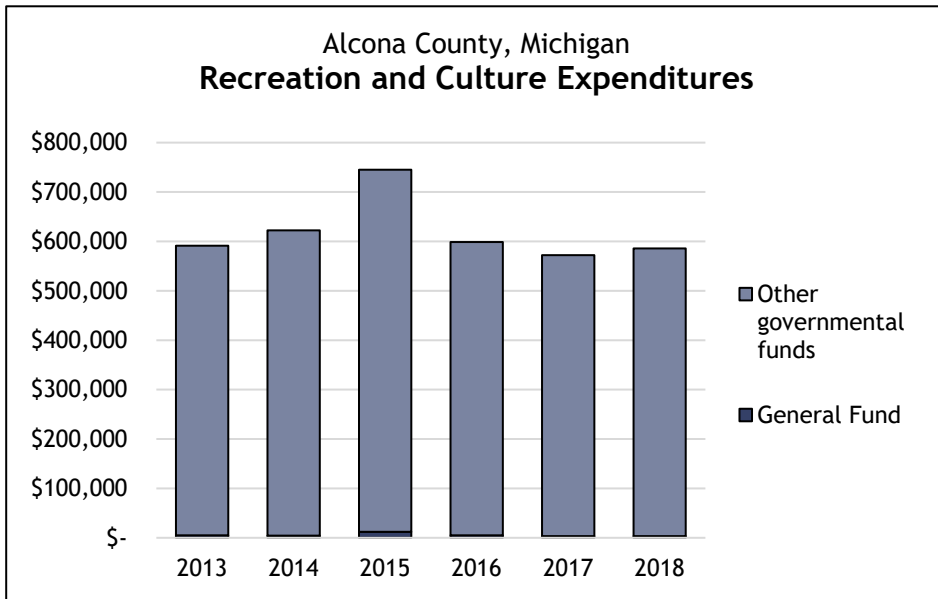
**QUALITY OF LIFE**

2 YEAR COMPARISONS

	2017	2018	% Change	Trend
<b>RECREATION &amp; CULTURAL GENERAL FUND EXPENDITURES</b>				
Recreation & Cultural expenditures	\$ 3,589	\$ 3,534	-1.5%	↘
Share of total General Fund expenditures	0.07%	0.07%	-2.3%	↘
<b>RECREATION &amp; CULTURAL TOTAL GOVERNMENTAL EXPENDITURES</b>				
Recreation & Cultural expenditures	\$ 572,123	\$ 585,939	2.4%	↗
Share of total governmental expenditures	6.28%	6.46%	2.8%	↗

**QUALITY OF LIFE**

6 YEAR TRENDS



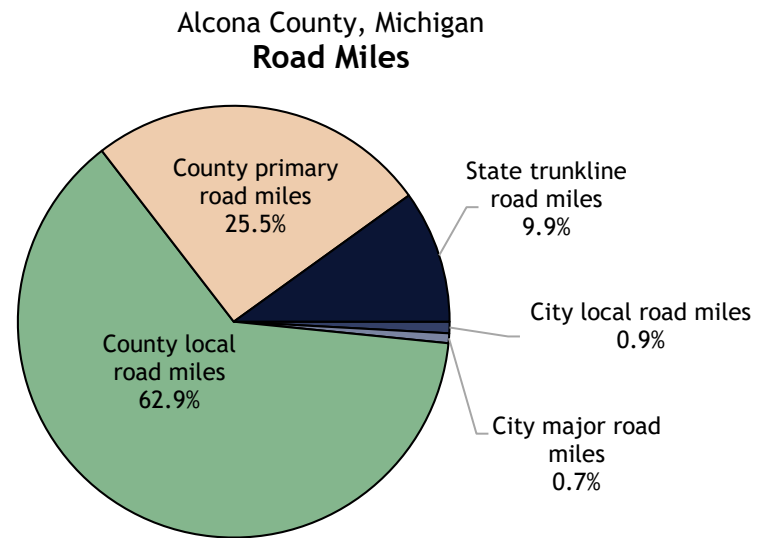


**ROADS AND BRIDGES**

GENERAL INFORMATION AND STATISTICS

**County Roads, Miles**

State Trunkline	81
County Primary	208
County Local	513
City Major	6
City Local	7





**ROADS AND BRIDGES**

2 YEAR COMPARISONS

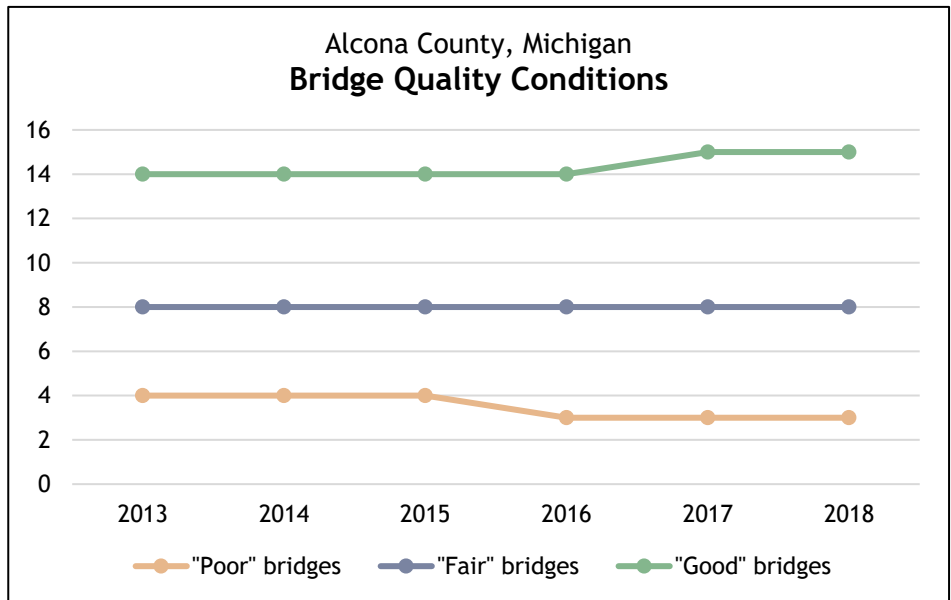
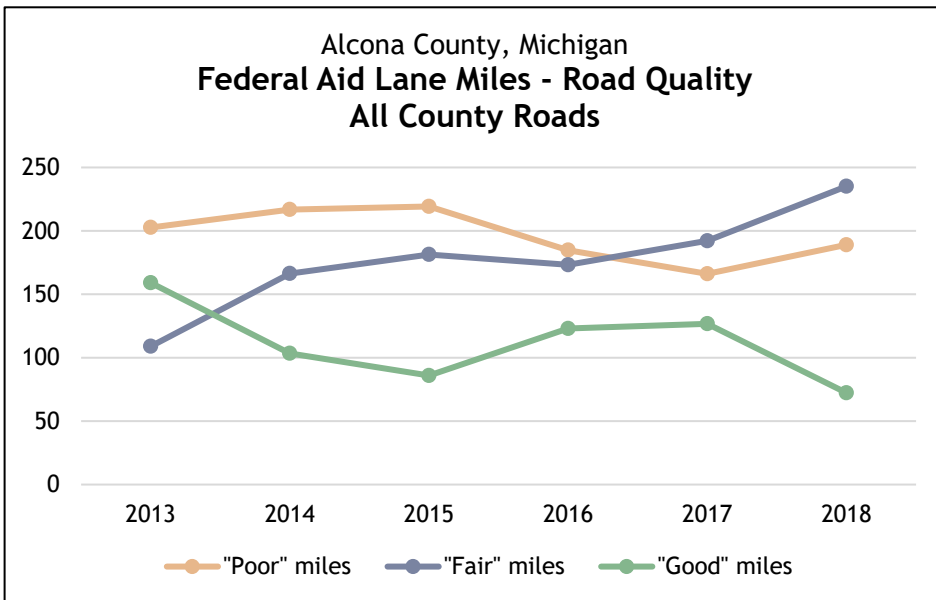
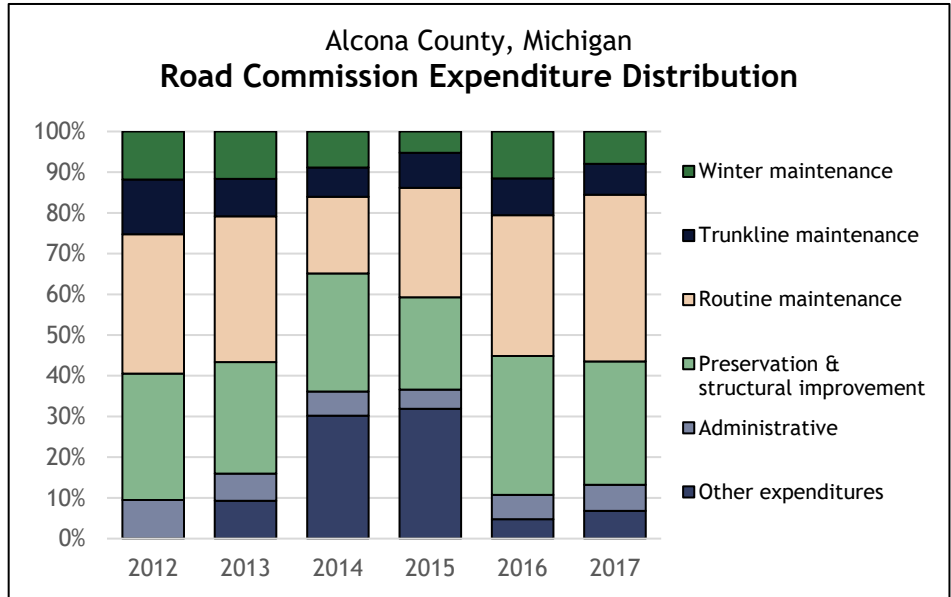
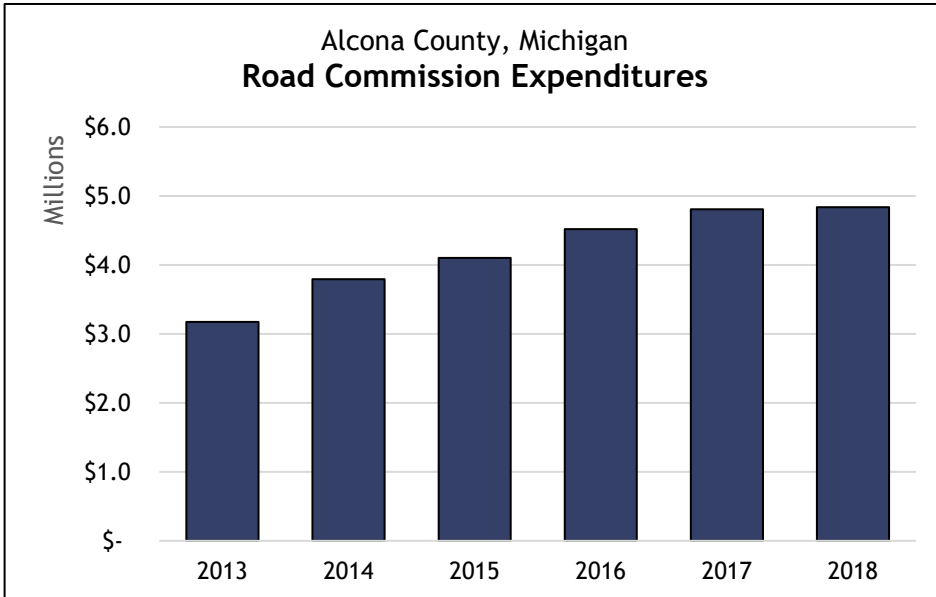
	2017	2018	% Change	Trend
<b>ROAD EXPENDITURES</b>				
County Road Commission expenditures*	\$ 4,805,887	\$ 4,835,946	0.6%	↗
<b>ROAD CONDITIONS, FEDERAL AID LANE MILES, ROAD COMMISSION ROADS</b>				
"Good" miles	91.7	59.1	-35.6%	↘
"Fair" miles	69.5	99.1	42.5%	↗
"Poor" miles	143.9	158.4	10.1%	↗
<b>ROAD CONDITIONS, FEDERAL AID LANE MILES, ALL ROADS</b>				
"Good" miles	126.7	72.3	-43.0%	↘
"Fair" miles	192.2	235.1	22.4%	↗
"Poor" miles	166.1	189.0	13.8%	↗
<b>BRIDGE CONDITIONS</b>				
"Good" Bridges	15	15	0.0%	↔
"Fair" Bridges	8	8	0.0%	↔
"Poor" Bridges	3	3	0.0%	↔
<b>ANNUAL MILES TRAVELED</b>				
	2016	2017	% Change	Trend
	116,378,790	123,349,358	6.0%	↗

\*Note: no expenditures for Roads in Governmental Funds



**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.

	2017	2018	% Change	Trend
<b>Annual contribution</b>	\$ 94,595	\$ 94,595	0.0%	↔

