

Michigan Department of Treasury
Revenue Sharing and Grants Division
PO Box 30722
Lansing MI 48909

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

The Oscoda County is pleased to submit form 4886 with the required documents in compliance with the State of Michigan's Transparency and Accountability Initiative.

The Oscoda 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 Oscoda County:

- 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,



William Kendall
County Treasurer

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


Issued under authority of 2023 Public Act 119. 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:
 - a. Produced and made available to the public a Debt Service Report and a Projected Budget Report as required by 2023 Public Act 119.
 - b. Will 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.
 - c. Must use the public safety designated payments specifically for local public safety initiatives.

2. Submit to Treasury a Debt Service Report and a Projected Budget Report.

This certification, along with a Debt Service Report and a Projected Budget Report, **must be received by December 7, 2023**, (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 517-335-7484.

PART 1: LOCAL UNIT INFORMATION			
Local Unit Name Oscoda County		Local Unit County Name Oscoda County	
Local Unit Code 68 0000		Contact E-Mail Address treasurer@oscodacountymi.com	
Contact Name William Kendall	Contact Title County Treasurer	Contact Telephone Number 989-826-1113	Extension
Website Address, if reports are available online http://munetrix.com/sections/data/municipal.php?MuniID=273&Type=County		Current Fiscal Year End Date 12/31/2023	
PART 2: CERTIFICATION			
<i>In accordance with 2023 Public Act 119, the undersigned hereby certifies to Treasury that the above mentioned local unit:</i> <ol style="list-style-type: none">1. Produced a Debt Service Report and a Projected Budget Report;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;3. Will use public safety designated payments for local public safety initiatives only;4. Attached the Debt Service Report and Projected Budget Report to this signed certification.			
Chief Administrative Officer Signature (as defined in MCL 141.422b) 		Printed Name of Chief Administrative Officer (as defined in MCL 141.422b) William Kendall	
Title County Treasurer		Date November 21, 2023	

Email the completed and signed form (including required attachments) 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

General Info

Name	Type	Fiscal Year End	*Population (2010)	Phone	Website
Oscoda County	County	December	8241	(989) 829-1130	http://www.oscodacountymi.com/

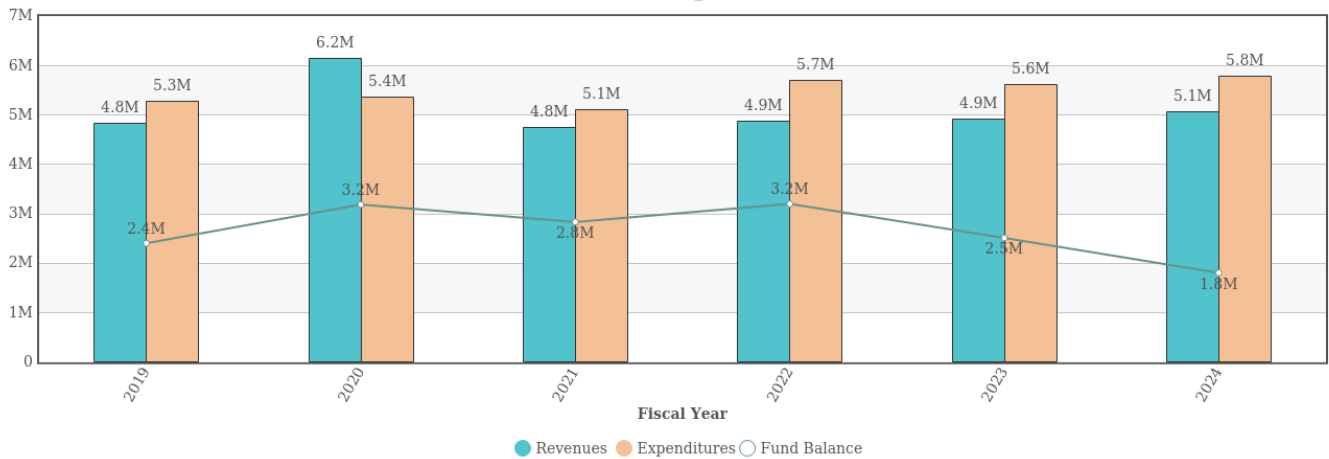
*2010 population data is being used here because its the value used to calculate the fiscal score that is displayed in the CVTRS report.

Multi-Year General Fund Only

Year	Data Status	Fiscal Score	Population	General Fund Revenues	General Fund Expenditures	*Available Fund Balance	Taxable Value
2024	Forecast	1	8219	\$5,085,234	\$5,792,100	\$1,805,984	\$434,232,977
2023	Budget	1	8219	\$4,937,120	\$5,623,398	\$2,512,850	\$434,232,977
2022	Historic	1	8219	\$4,892,757	\$5,702,919	\$3,202,128	\$421,061,294
2021	Historic	1	8206	\$4,763,562	\$5,116,801	\$2,835,180	\$412,494,791
2020	Historic	1	8282	\$6,153,569	\$5,370,675	\$3,188,419	\$399,240,293
2019	Historic	1	8248	\$4,844,760	\$5,292,125	\$2,405,525	\$403,208,550

*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

2024 Notes: General Fund

We expect an overall increase in revenues of 3%. There is an estimated 6% increase in the general fund tax revenue, but some decreases in other revenue, such as court costs.

We anticipate a 3% increase overall in general fund expenses.

2023 Notes: General and All Other Governmental Funds

Oscoda County expects a 3% increase in property tax revenue.

County Park revenue is anticipated to increase with the addition of selling merchandise at the park.

Health care premiums show approx. 5.7% increase in premiums for 2023, mainly in prescription drugs.

County Housing Program has received grants to use in 2023 for low income housing/home improvement projects.

\$1.3 million of ARPA funds & \$500,000 of LATCF funds will be used to build a new Sheriff's department building.

Oscoda County expects to subsidize the Ambulance fund \$200,000 from the general fund to cover anticipated shortfall.

Financial Statement

Including General Fund only

Balance Sheet

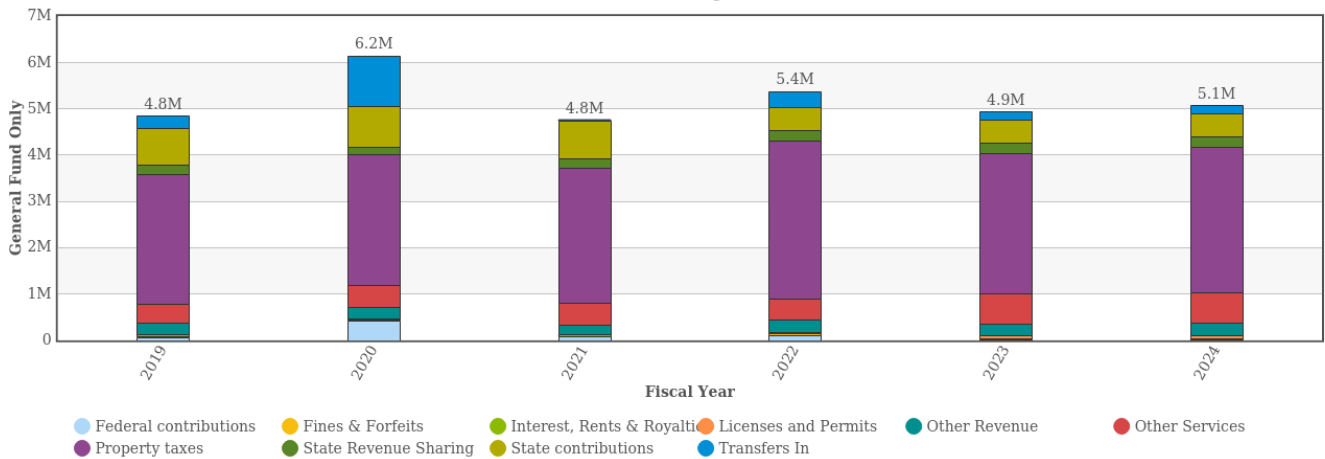
Category Name	2024	2023	2022	2021	2020	2019
Fund Equity	\$1,805,984	\$2,512,850	\$2,699,122	\$2,857,184	\$3,210,423	\$2,427,529
Total Assets	N/A	N/A	\$1,635,706	\$3,451,942	\$3,735,519	\$2,932,123
Total Liabilities	N/A	N/A	\$671,678	\$587,914	\$518,252	\$497,750

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

Revenues

Category Name	2024	2023	2022	2021	2020	2019
Federal contributions	\$2,060	\$2,000	\$106,409	\$85,166	\$430,229	\$70,315
Fines & Forfeits	\$8,755	\$8,500	\$34,740	\$8,125	\$9,035	\$4,870
Interest, Rents & Royalties	\$32,342	\$31,400	\$36,077	\$26,904	\$30,971	\$45,064
Licenses and Permits	\$64,169	\$62,300	\$3,625	\$3,743	\$4,167	\$4,472
Other Revenue	\$268,354	\$260,538	\$255,519	\$211,113	\$251,698	\$252,648
Other Services	\$663,495	\$644,170	\$471,020	\$469,205	\$464,072	\$416,319
Property taxes	\$3,128,110	\$3,037,000	\$3,413,398	\$2,920,208	\$2,839,685	\$2,791,729
State Revenue Sharing	\$228,660	\$222,000	\$213,197	\$206,567	\$157,278	\$202,428
State contributions	\$510,067	\$495,212	\$510,678	\$812,531	\$863,877	\$806,450
Transfers In	\$179,220	\$174,000	\$338,251	\$20,000	\$1,102,557	\$250,465
Total	\$5,085,232	\$4,937,120	\$5,382,914	\$4,763,562	\$6,153,569	\$4,844,760

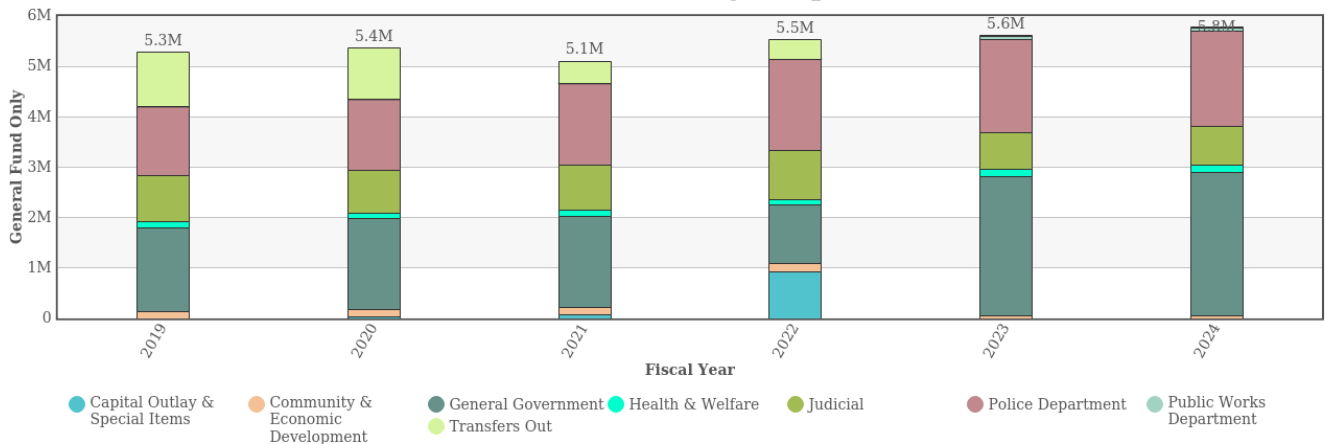
Where The Money Comes From



Expenses

Category Name	2024	2023	2022	2021	2020	2019
Capital Outlay & Special Items			\$921,037	\$79,851	\$31,675	
Community & Economic Development	\$51,745	\$50,239	\$167,975	\$135,623	\$142,242	\$142,199
General Government	\$2,855,740	\$2,772,563	\$1,170,886	\$1,821,449	\$1,819,703	\$1,664,765
Health & Welfare	\$150,851	\$146,458	\$98,313	\$129,841	\$100,600	\$123,025
Judicial	\$758,447	\$736,358	\$976,826	\$887,474	\$843,216	\$903,045
Police Department	\$1,890,060	\$1,835,008	\$1,824,943	\$1,623,990	\$1,426,224	\$1,384,657
Public Works Department	\$60,397	\$58,638				
Transfers Out	\$24,858	\$24,134	\$380,996	\$438,573	\$1,007,015	\$1,074,434
Total	\$5,792,098	\$5,623,398	\$5,540,976	\$5,116,801	\$5,370,675	\$5,292,125

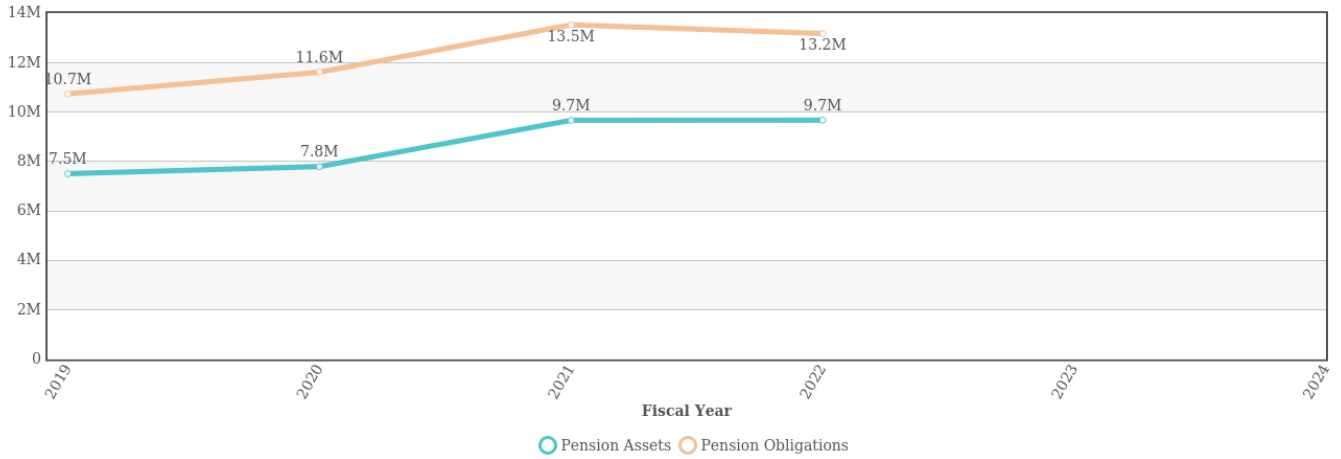
How The Money Is Spent



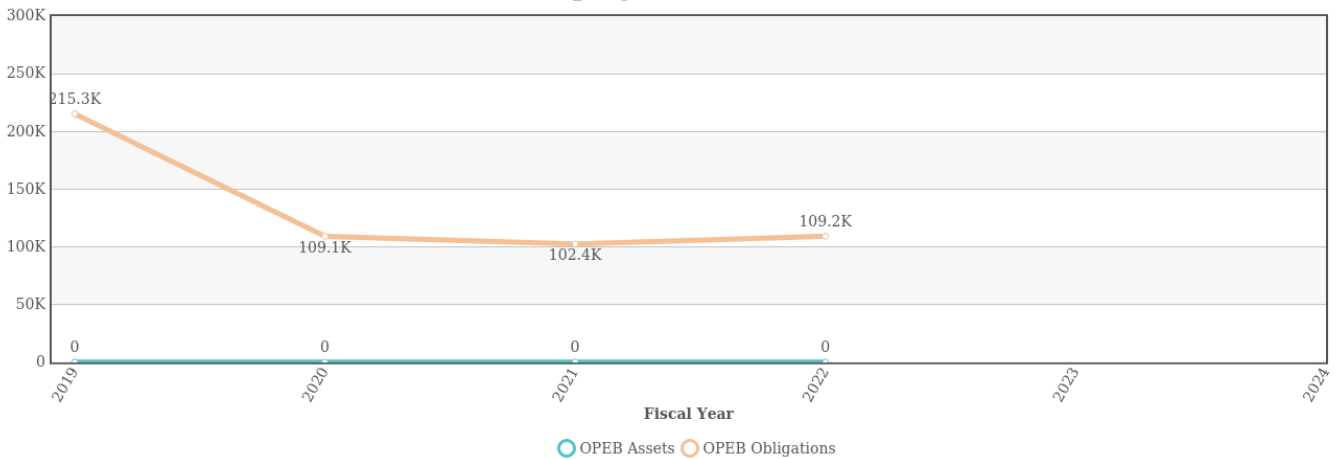
Supplementary Information (Pension / OPEB)

Category Name	2024	2023	2022	2021	2020	2019
Pensions Actuarial Liability	N/A	N/A	\$13,180,788.00	\$13,533,712.00	\$11,616,364.00	\$10,736,237.00
Pension Fund Assets	N/A	N/A	\$9,673,622.00	\$9,669,334.00	\$7,795,681.00	\$7,506,668.00
OPEB Actuarial Liability	N/A	N/A	\$109,225.00	\$102,448.00	\$109,132.00	\$215,337.00
OPEB Fund Assets	N/A	N/A	N/A	N/A	N/A	N/A

Pension Fund Status



Other Post-Employment Benefit Fund Status



Fund Equity Detail

Category Name	2024	2023	2022	2021	2020	2019
Nonspendable	0	0	\$32,995.00	0	0	0
Restricted	0	0	\$22,004.00	\$22,004.00	\$22,004.00	\$22,004.00
Unassigned	\$1,805,984.00	\$2,512,850.00	\$2,644,123.00	\$2,835,180.00	\$3,188,419.00	\$2,405,525.00

Dashboard for Oscoda County

Fiscal Stability	2021	2022	Progress
Fiscal Wellness Indicator Score	1	1	↔
Annual General Fund expenditures per capita	\$624	\$694	↓
Fund balance as % of General Fund Revenues	59.5%	65.4%	↑
Other Post Employment Benefits % Funded	0.0%	0.0%	↔
Pension % Funded	71.4%	73.4%	↑
Debt burden per capita	\$18.3	\$16.4	↑
Economy & Financial Health	2021	2022	Progress
Population	8,206	8,219	↑
Taxable Value (100k)	\$412,495	\$421,061	↑
Public Safety	2019	2020	Progress
Crimes against persons per thousand residents	13.6	14.2	↓
Crimes against property per thousand residents	16.5	14.1	↑
Crimes against society per thousand residents	12.4	17.4	↓
Other crimes per thousand residents	16.0	10.6	↑
Traffic crashes property	257	182	↑
Traffic crashes injuries	39	31	↑
Traffic crashes fatalities	1	4	↓
School District Enrollment	2021	2022	Progress
Fairview Area School District	300	300	↔
Johannesburg-Lewiston Area Schools	701	698	↔
Mio-AuSable Schools	512	499	↓
West Branch-Rose City Area Schools	1,992	1,923	↓
Culture & Lifestyle	2021	2022	Progress
Governmental Funds committed to arts culture and recreation	\$2	\$1	↓

Oscoda County**Local Code: 68-0000****Debt Service Summary Report**

Bonds & contracts payable	Fiscal Years			
Name	2023	2024	2025	2026
Perry Lake Bond	22,800	21,825	20,850	19,875
Subtotal for Bonds & contracts payable	22,800	21,825	20,850	19,875
Total Principal & Interest	22,800	21,825	20,850	19,875

Oscoda County

Complete Debt Report for

Perry Lake Bond

Issuance Information

Debt Type: Bonds & contracts payable

Activity Type: Government

Repayment Source: TIF/SAD

Issuance Date: 2021-06-01

Issuance Amount: \$280,000

Interest Rate:

Maturing Through: 2030

Principal Maturity Range: \$15,000 - \$15,000

Purpose:

Fund Number:

Comments:

Payment Schedule

Date Due	Principal	Interest	Payment	Balance
2023-06-01	15,000.00	7,800.00	22,800.00	\$120,000.00
2024-06-01	15,000.00	6,825.00	21,825.00	\$105,000.00
2025-06-01	15,000.00	5,850.00	20,850.00	\$90,000.00
2026-06-01	15,000.00	4,875.00	19,875.00	\$75,000.00
2027-06-01	15,000.00	3,900.00	18,900.00	\$60,000.00
2028-06-01	15,000.00	2,925.00	17,925.00	\$45,000.00
2029-06-01	15,000.00	1,950.00	16,950.00	\$30,000.00
2030-06-01	15,000.00	975.00	15,975.00	\$15,000.00
2030-12-01	15,000.00	0.00	15,000.00	
Total	\$135,000.00	\$35,100.00	\$170,100.00	