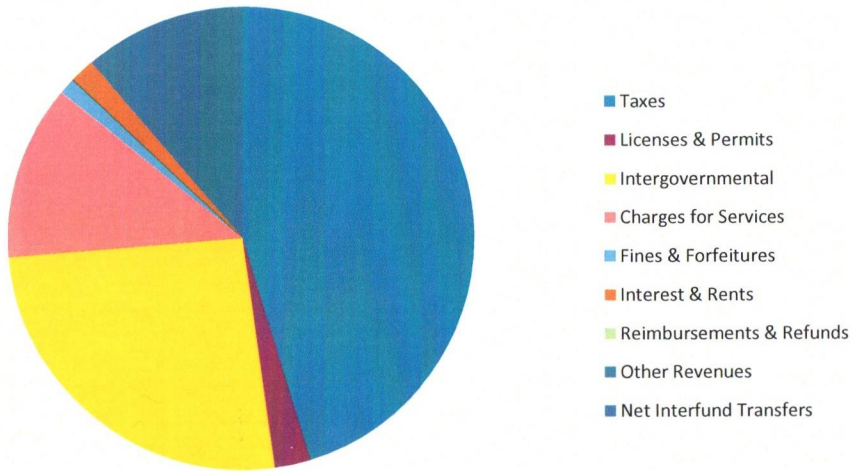


CITIZEN'S GUIDE TO LOCAL UNIT FINANCES - Tuscola County (79)

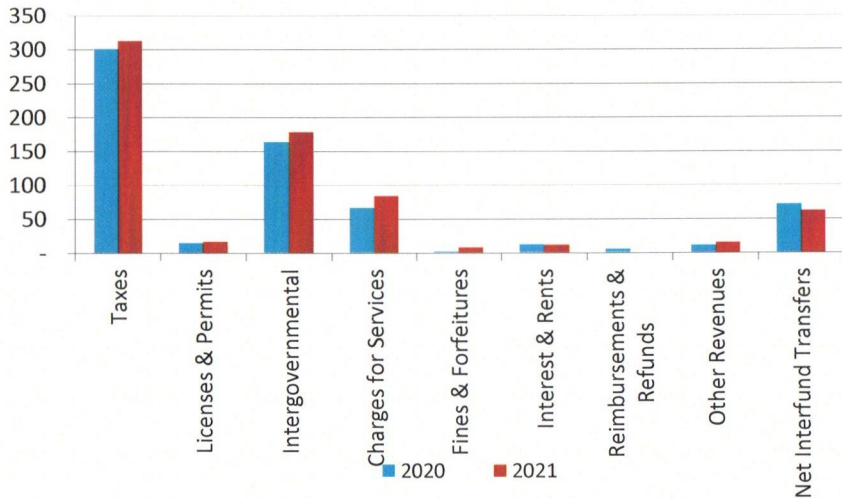
1. Where our money comes from (all governmental funds)



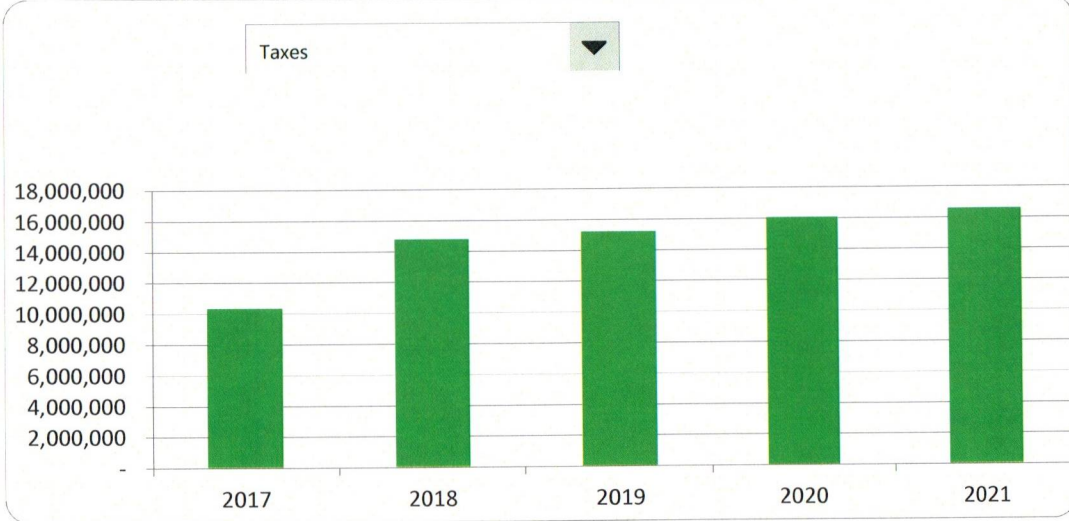
2. Compared to the prior year

	2020	2021	% change
Taxes	\$ 16,026,873	\$ 16,555,985	3.30%
Licenses & Permits	758,657	902,186	18.92%
Intergovernmental	8,720,251	9,453,345	8.41%
Charges for Services	3,516,151	4,432,215	26.05%
Fines & Forfeitures	77,510	415,999	436.70%
Interest & Rents	627,955	628,092	0.02%
Reimbursements & Refunds	267,575	-	-100.00%
Other Revenues	584,291	839,568	43.69%
Net Interfund Transfers	3,786,932	3,291,046	-13.09%
Total Revenues	\$ 34,366,195	\$ 36,518,436	6.26%

3. Revenue sources per capita - compared to the prior year



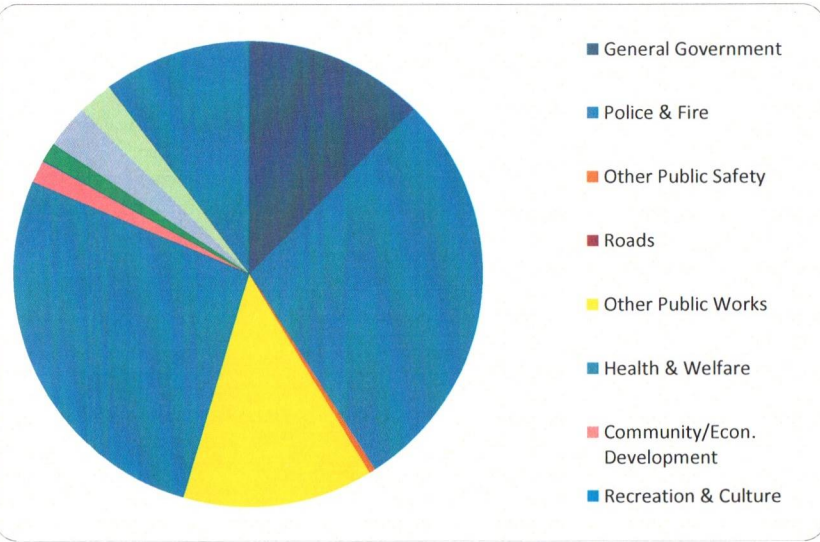
4. Historical trends of individual sources



Commentary: The County's revenues remained comparable with the prior year seeing mostly modest increases, while intergovernmental saw the biggest increase due to increased state revenue sharing. The Financial position of the county has improved primarily because of the tax revenue from wind turbine and transmission line development.

CITIZEN'S GUIDE TO LOCAL UNIT FINANCES - Tuscola County (79)

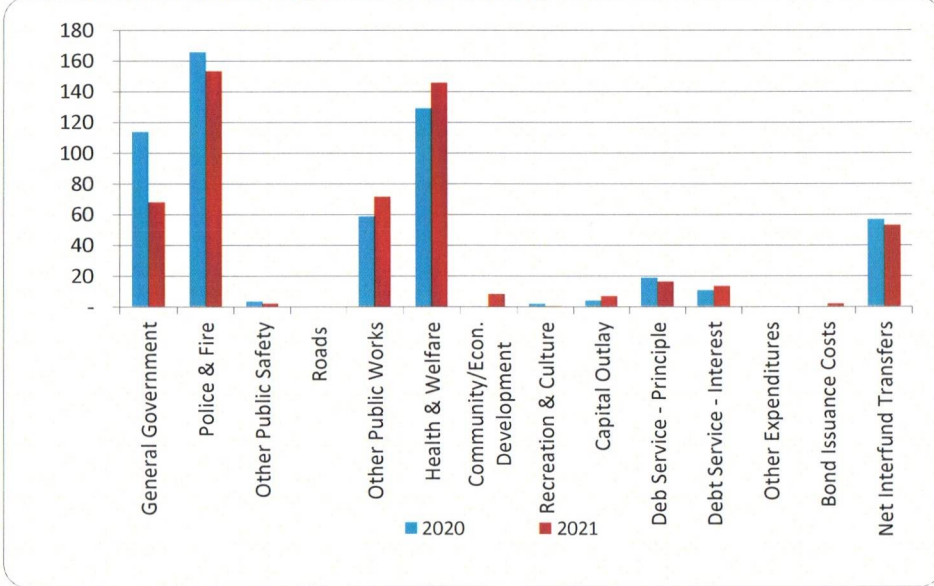
1. Where we spend our money (all governmental funds)



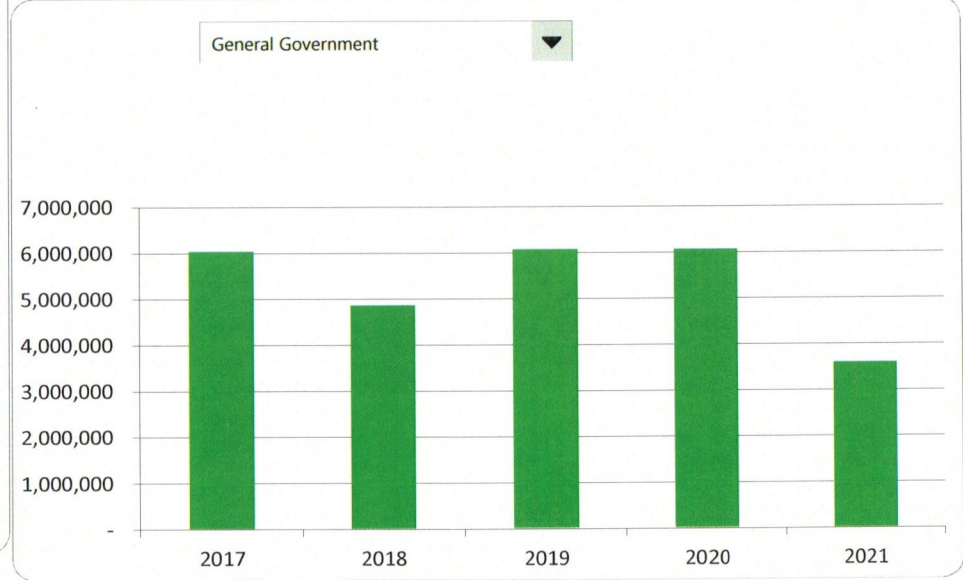
2. Compared to the prior year

	2020	2021	% change
Legislative	\$ 150,995	\$ 194,770	28.99%
Judicial	3,316,811	6,237,281	88.05%
General Government	6,054,539	3,584,549	-40.80%
Police & Fire	8,823,001	8,105,931	-8.13%
Other Public Safety	175,038	118,817	-32.12%
Other Public Works	3,125,358	3,784,965	21.11%
Health & Welfare	6,882,767	7,713,412	12.07%
Community/Econ. Development	-	440,157	N/A
Recreation & Culture	94,790	23,297	-75.42%
Capital Outlay	205,702	371,021	80.37%
Deb Service - Principle	997,159	865,306	-13.22%
Debt Service - Interest	554,999	703,355	26.73%
Total Expenditures	\$ 26,913,353	\$ 25,710,810	-4.47%

3. Spending per capita - compared to the prior year



4. Historical trends of individual departments:

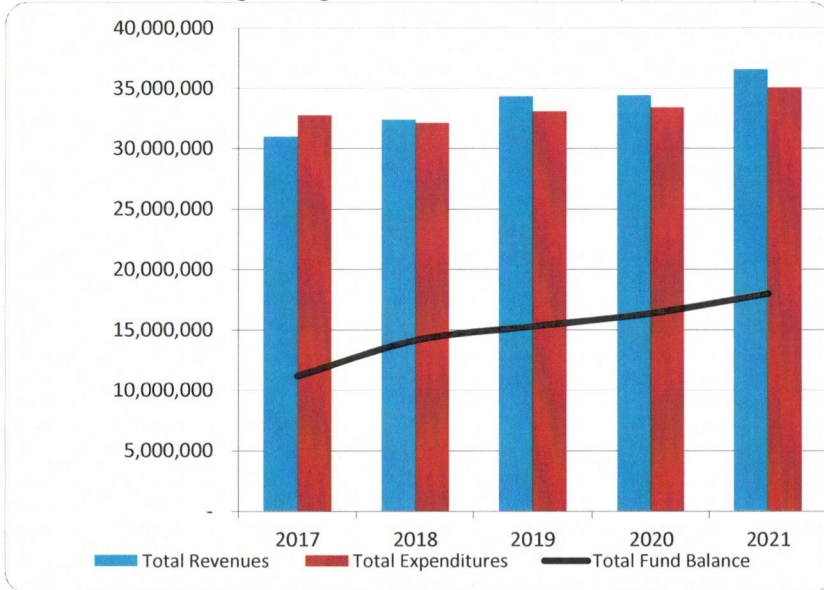


Commentary: Actual expenditures came in under budgeted expenditures with a comparable increase across the board.

CITIZEN'S GUIDE TO LOCAL UNIT FINANCES - Tuscola County (79)

FINANCIAL POSITION

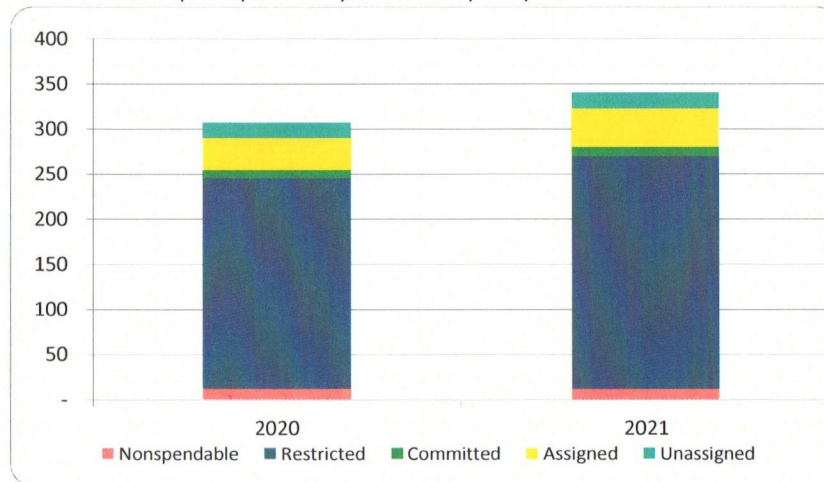
1. How have we managed our governmental fund resources (fund balance)?



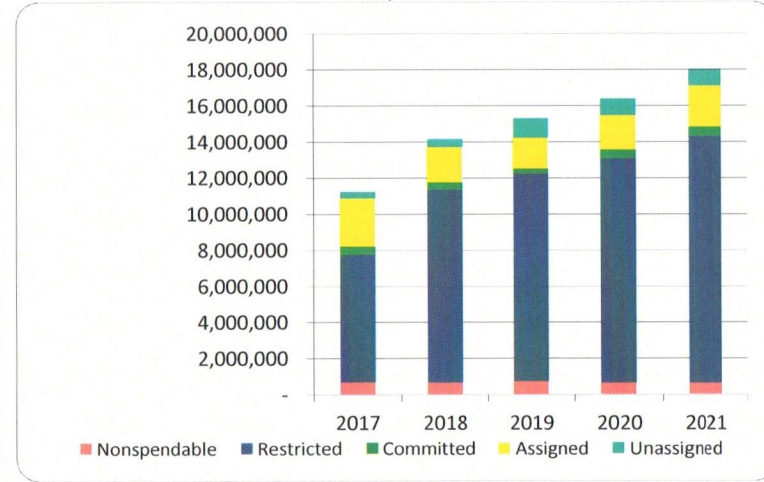
2. Compared to the prior year

	2020	2021	% change
Revenue	34,366,195	36,518,436	6.26%
Expenditures	33,389,602	35,046,751	4.96%
Surplus (shortfall)	976,593	1,471,685	50.70%
Fund balance, by component:			
Nonspendable	624,668	606,727	-2.87%
Restricted	12,478,432	13,681,218	9.64%
Committed	430,024	499,917	16.25%
Assigned	1,907,828	2,274,895	19.24%
Unassigned	920,680	920,680	0.00%
total fund balance	16,361,632	17,983,437	9.91%

3. Fund balance per capita - compared to the prior year



4. Historical trends of individual components



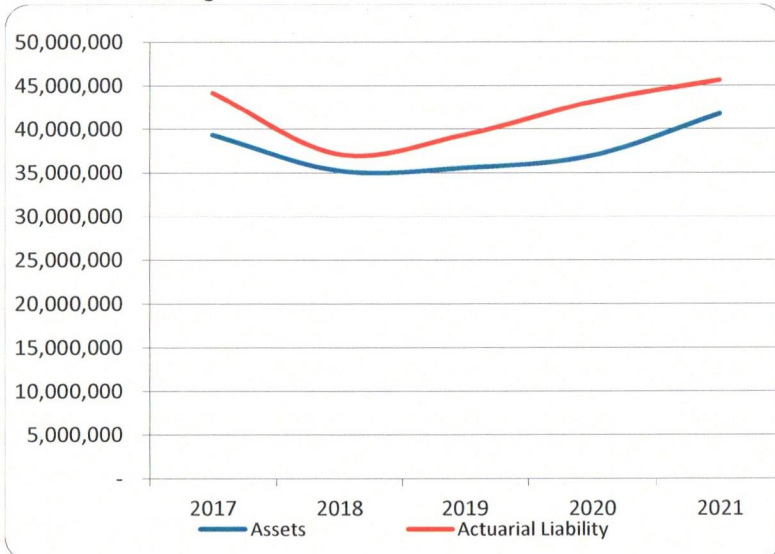
Commentary: The County's governmental funds reported combined ending fund balances of \$17,976,317, an increase of \$1,614,685 in comparison with the prior year. Approximately 5.3%, or \$957,003, constitutes unassigned fund balance. The remainder of fund balance is restricted, \$13,681,218 or 76.1%, \$499,917 was committed, assigned was \$2,231,452 or 12.4%, \$606,727 or 3.4% was nonspendable.

For more information on our unit's finances, contact Deborah Babich at 989-672-3268.

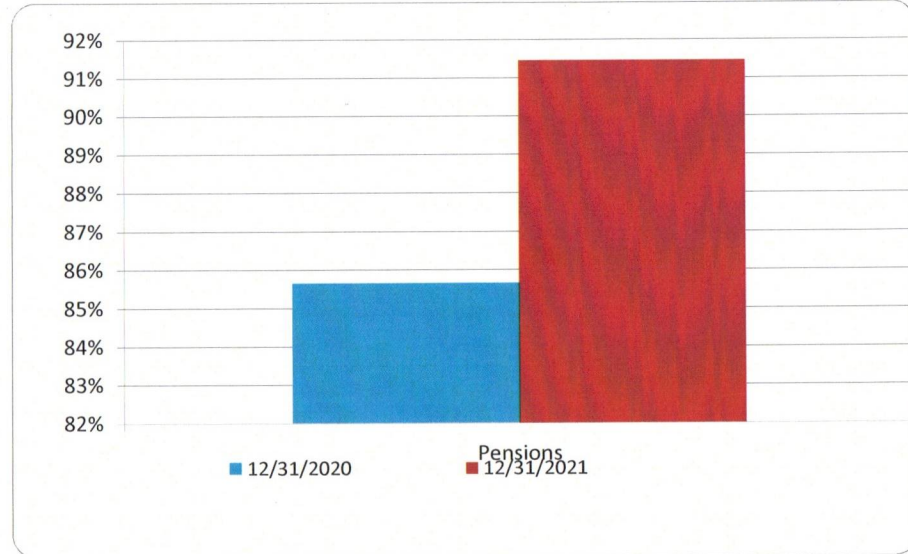
CITIZEN'S GUIDE TO LOCAL UNIT FINANCES - Tuscola County (79)

OTHER LONG TERM OBLIGATIONS

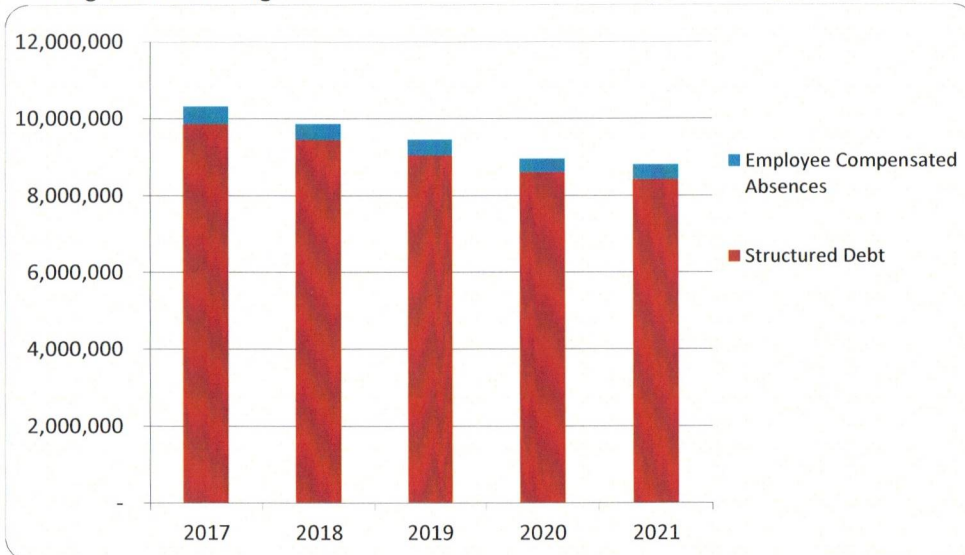
1. Pension funding status



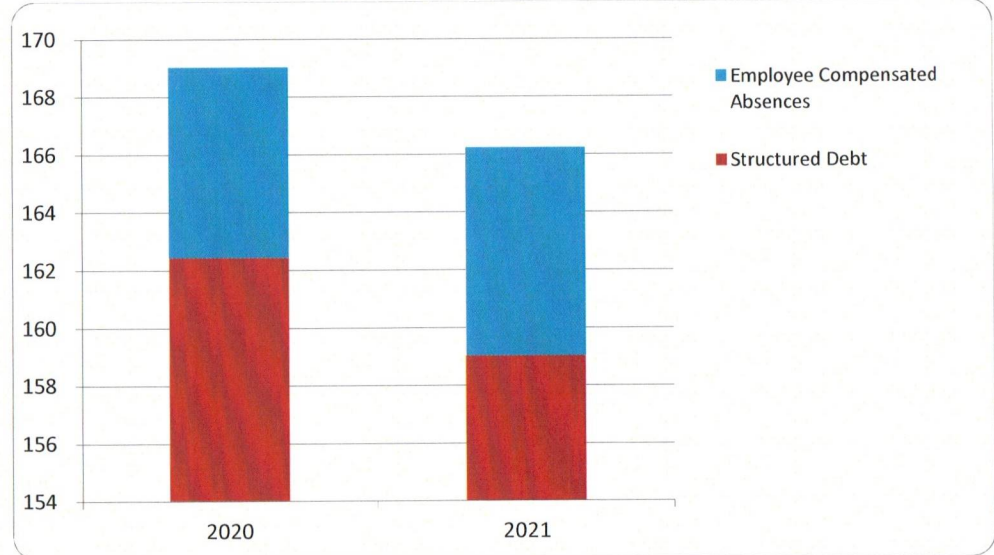
2. Percent funded - compared to the prior year



3. Long Term Debt obligations:



4. Debt & other long term obligations per capita - compared to the prior year



Commentary: The Pension Obligation Bond fund had an increase in \$4,505, in 2021 the county refunded the previous bond and paid off most of the old bond in the amount of \$5,530,000. At the end of 2021, the County had total debt outstanding, exclusive of compensated absences, of \$19,543,773. Of this amount, \$16,118,043 was debt of governmental activities and \$3,425,730 was debt of business type activities.

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