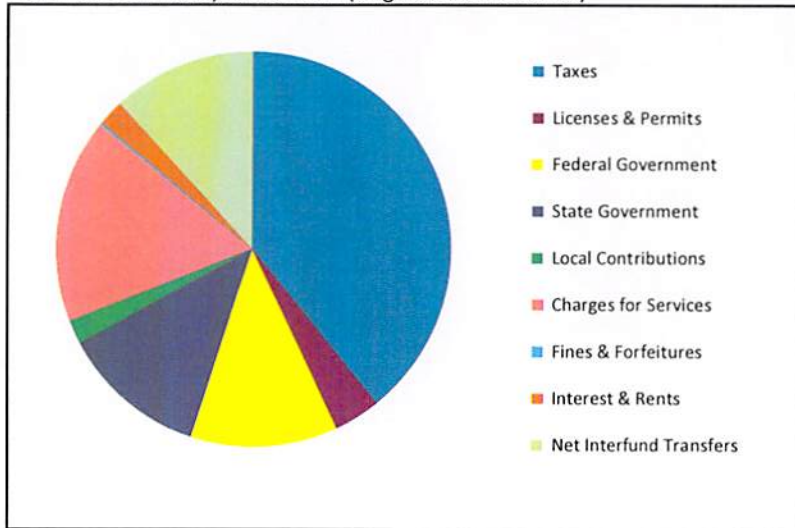


## CITIZENS' GUIDE TO LOCAL UNIT FINANCES - Tuscola County - Tuscola

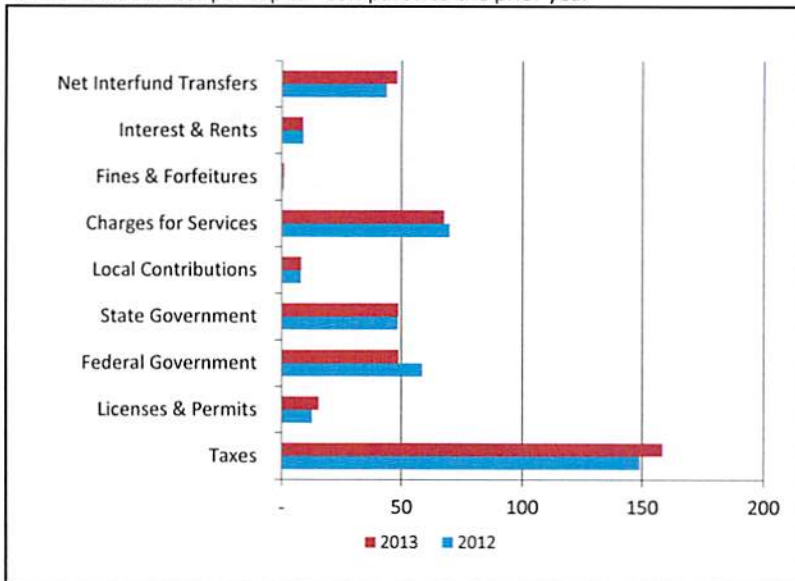
### 1. Where our money comes from (all governmental funds)



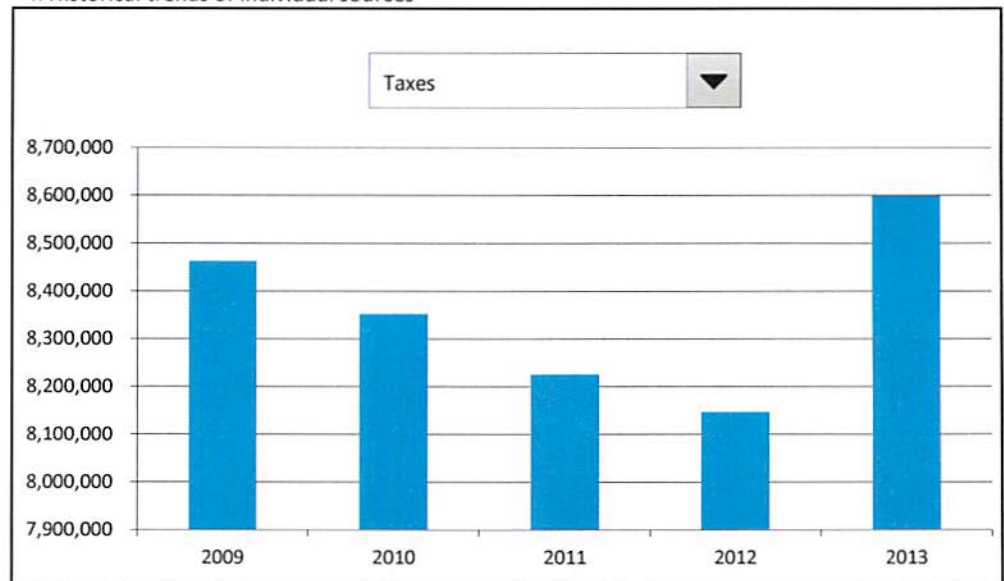
### 2. Compared to the prior year

	2012	2013	Change
Taxes	\$ 8,146,390	\$ 8,598,619	5.55%
Licenses & Permits	693,121	840,436	21.25%
Federal Government	3,213,216	2,645,846	-17.66%
State Government	2,660,920	2,641,255	-0.74%
Local Contributions	437,648	435,065	-0.59%
Charges for Services	3,824,985	3,669,283	-4.07%
Fines & Forfeitures	51,423	43,272	-15.85%
Interest & Rents	499,575	471,176	-5.68%
Net Interfund Transfers	2,393,365	2,601,686	8.70%
<b>Total Revenues</b>	<b>\$ 22,911,332</b>	<b>\$ 23,136,053</b>	<b>0.98%</b>

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



### 4. Historical trends of individual sources

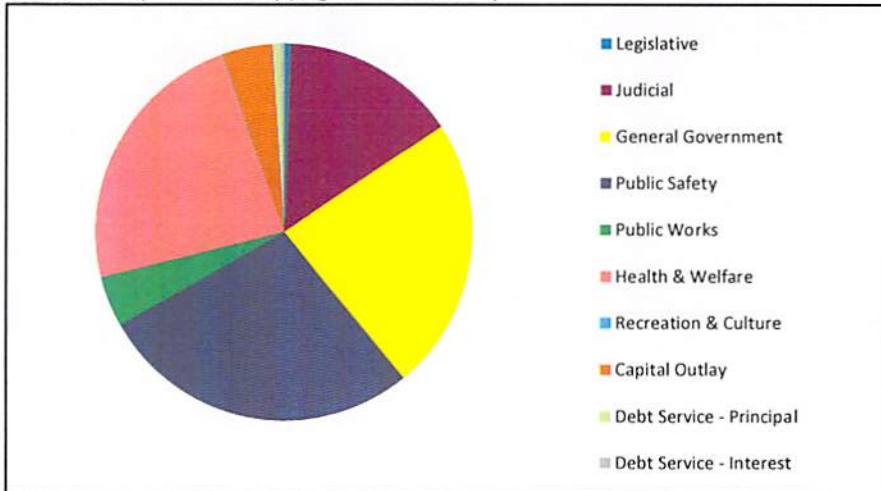


Commentary: Assessed values increased in 2013 from wind turbine construction.

For more information on our unit's finances, contact Michael R. Hoagland, Controller Administrator at 989-672-3700.

## CITIZENS' GUIDE TO LOCAL UNIT FINANCES - Tuscola County - Tuscola

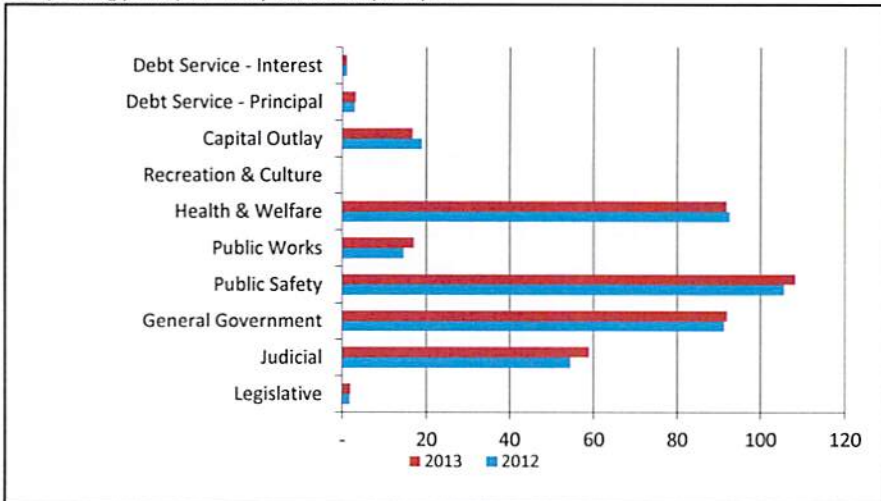
### 1. Where we spend our money (all governmental funds)



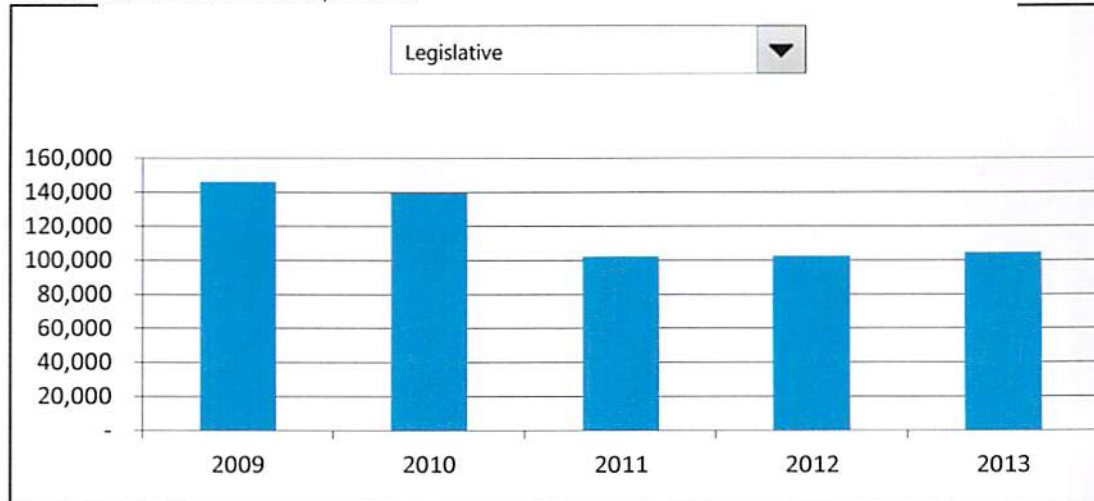
### 2. Compared to the prior year

	2012	2013	Change
Legislative	\$ 102,468	\$ 104,414	1.90%
Judicial	2,979,588	3,190,866	7.09%
General Government	4,987,566	4,990,298	0.05%
Public Safety	5,773,317	5,874,232	1.75%
Public Works	795,703	921,486	15.81%
Health & Welfare	5,060,626	4,983,297	-1.53%
Recreation & Culture	6,899	6,137	-11.05%
Capital Outlay	1,030,783	905,437	-12.16%
Debt Service - Principal	165,000	170,000	3.03%
Debt Service - Interest	62,963	55,147	-12.41%
<b>Total Expenditures</b>	<b>\$ 22,673,543</b>	<b>\$ 21,452,336</b>	<b>-5.39%</b>

### 3. Spending per capita - compared to the prior year



### 4. Historical trends of individual departments:

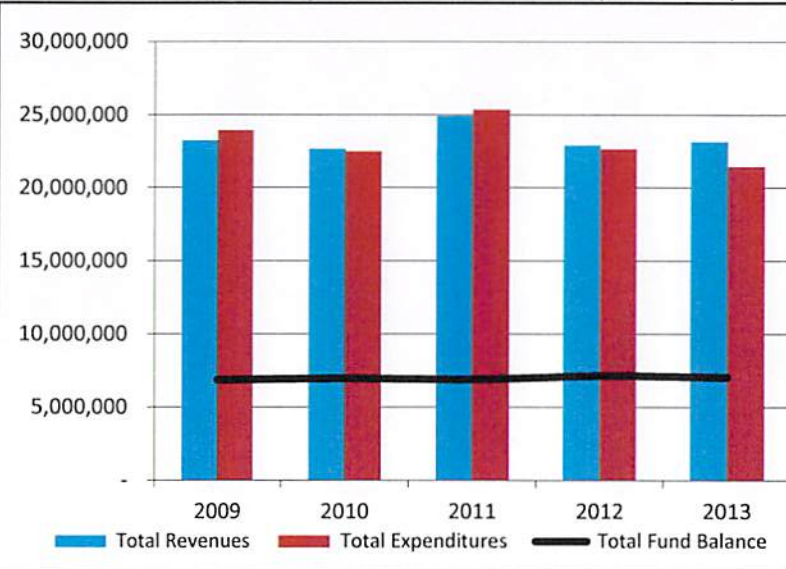


Commentary:

For more information on our unit's finances, contact Michael R. Hoagland, Controller Administrator at 989-672-3700.

# CITIZENS' GUIDE TO LOCAL UNIT FINANCES - Tuscola County - Tuscola

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

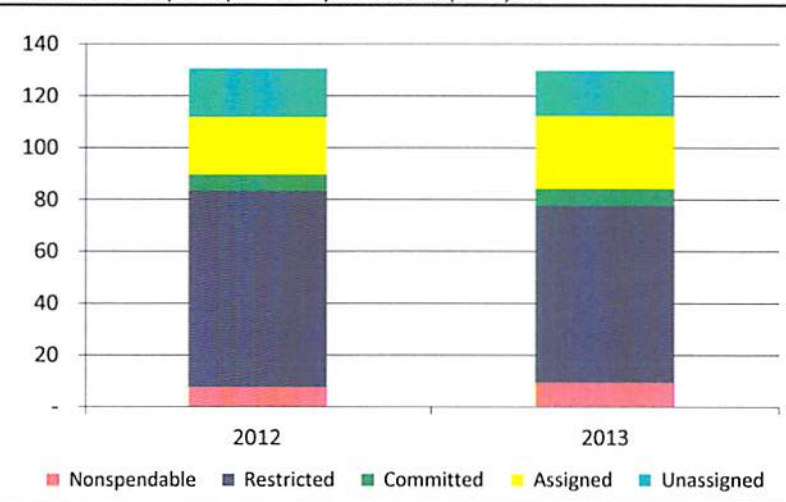


## 2. Compared to the prior year

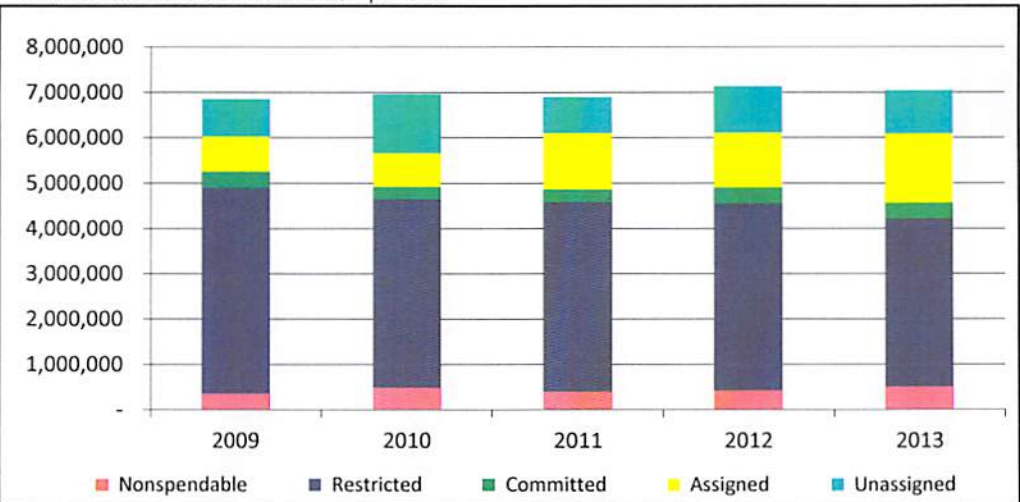
Statement Balance	2012	2013	Change
Revenues	\$ 22,911,332	\$ 23,136,053	0.98%
Expenditures	22,673,543	21,452,336	-5.39%
Surplus (Shortfall)	\$ 237,789	\$ 1,683,717	608.07%

Fund balance	2012	2013	Change
Nonspendable	\$ 416,396	\$ 505,653	21.44%
Restricted	4,132,237	3,704,505	-10.35%
Committed	347,752	353,337	1.61%
Assigned	1,212,000	1,522,000	25.58%
Unassigned	1,024,692	955,076	-6.79%
Total Fund Balance	\$ 7,133,077	\$ 7,040,571	-1.30%

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



## 4. Historical trends of individual components



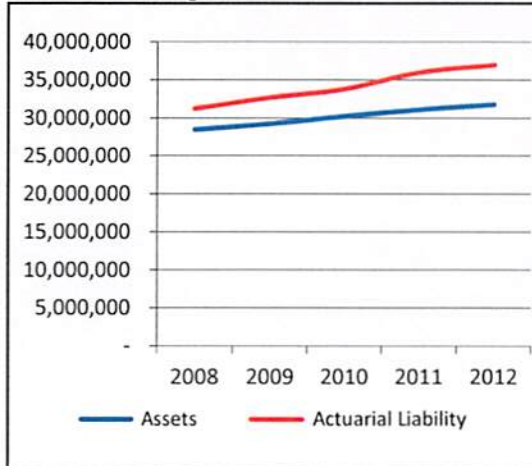
Commentary: Historical Trends 2009-2013 on fund balance have been restated under the new GASB statement 54 guidelines that were in affect for 2011

For more information on our unit's finances, contact Michael R. Hoagland, Controller Administrator at 989-672-3700.

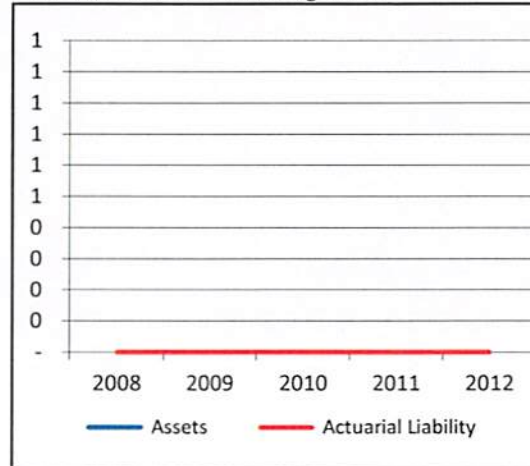


# CITIZENS' GUIDE TO LOCAL UNIT FINANCES - Tuscola County - Tuscola

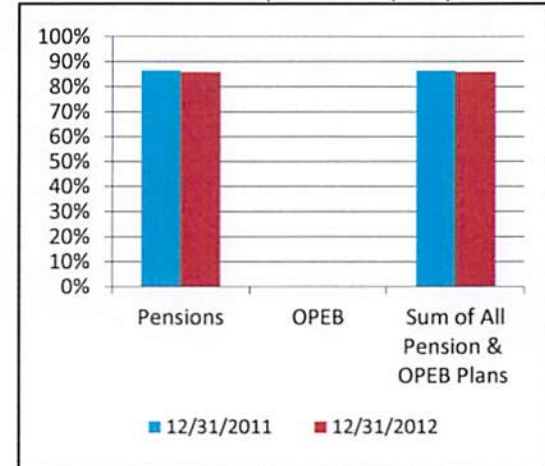
1. Pension funding status



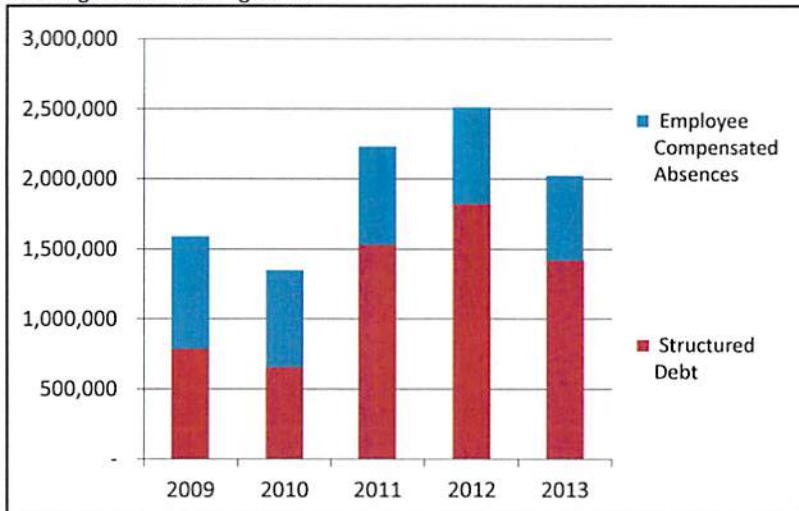
2. Retiree Health care funding status



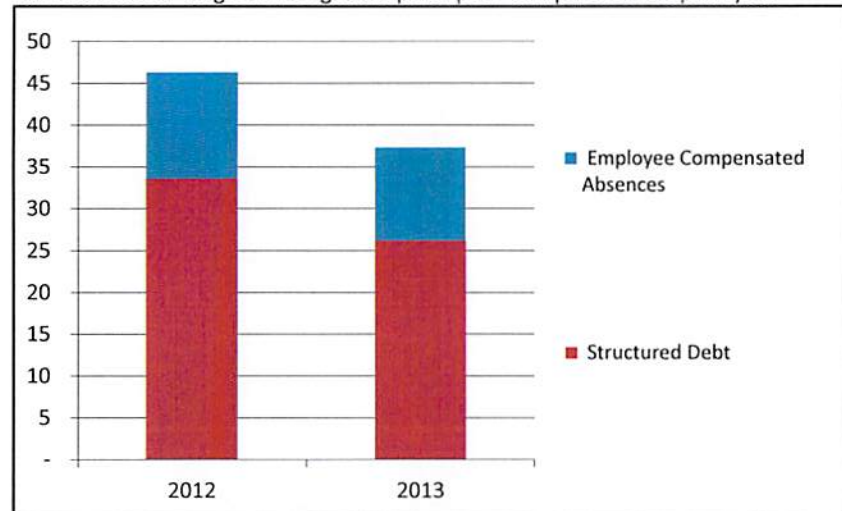
3. Percent funded - compared to the prior year



4. Long Term Debt obligations:



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



Commentary: Tuscola County does not have a post employment retiree health care plan. Our County has no uninsured losses on our Long-Term Debt Obligations.

For more information on our unit's finances, contact Michael R. Hoagland, Controller Administrator at 989-672-3700.

## Projected Budget Report

Local Government Name:  
Local Unit Code:  
Current Fiscal Year End Date:  
Fund Name:

Tuscola County  
790000  
12/31/2014  
General Fund

REVENUES	2014 Amended Budget	Percentage Change	2015 Projected Budget	Assumptions
Taxes	\$ 6,463,466	4.97% %	\$ 6,801,273	2015 is the peak year for wind turbine revenue.  Full funding of State revenue sharing for 2015.  Reduced indirect cost payments
Licenses and Permits	\$ 573,012	12.59% %	\$ 655,512	
Intergovernmental Federal	\$ 27,000	10.00% %	\$ 30,000	
Intergovernmental State	\$ 1,714,543	10.89% %	\$ 1,924,077	
Charges for Services	\$ 1,961,808	-9.45% %	\$ 1,792,408	
Fines and Forfeits	\$ 33,130	13.11% %	\$ 38,130	
Interest and Rent	\$ 509,389	-3.92% %	\$ 490,152	
Reimbursement and Refunds	\$ 690,428	-17.08% %	\$ 589,729	
Interfund Transfers (In)	\$ 894,257	-11.68% %	\$ 800,719	
<b>Total Revenues</b>	<b>\$ 12,867,033</b>		<b>\$ 13,122,000</b>	
<b>EXPENDITURES</b>				
Legislative	\$ 107,878	-4.74% %	\$ 103,000	2015 Non-election year.  Increased transfer for capital improvement funds.  Accelerated payment into the retirement system, and a 2% wage increase.
Judicial	\$ 2,322,468	2.40% %	\$ 2,379,600	
General Government	\$ 3,928,006	3.28% %	\$ 4,061,021	
Public Safety	\$ 2,995,492	-2.50% %	\$ 2,922,520	
Public Works	\$ 822,724	6.50% %	\$ 879,952	
Health and Welfare	\$ 516,457	-0.62% %	\$ 513,281	
Other Expenditures	\$ 347,482	-34.31% %	\$ 258,726	
Interfund Transfers (Out)	\$ 1,826,526	8.85% %	\$ 2,003,900	
<b>Total Expenditures</b>	<b>\$ 12,867,033</b>		<b>\$ 13,122,000</b>	
<b>Net Revenues (Expenditures)</b>	<b>\$ -</b>		<b>\$ -</b>	
<b>Beginning Fund Balance</b>	<b>\$ 2,335,943</b>		<b>\$ 2,335,943</b>	
<b>Ending Fund Balance</b>	<b>\$ 2,335,943</b>		<b>\$ 2,335,943</b>	



## Debt Service Report

Local Unit Name: Tuscola County  
 Local Unit Code: 790000  
 Current Fiscal Year End Date: 12/31/2014

Debt Name: State Police Building Debt  
 Issuance Date: 11-1-1999 Refinanced 3-1-2008  
 Issuance Amount: \$1,615,000  
 Debt Instrument (or Type): Building Authority Bonds  
 Repayment Source(s): Lease payments State of Michigan

Years Ending	Principal	Interest	Total
2014	\$ 140,000	\$ 10,250	\$ 150,250
2015	\$ 130,000	\$ 3,331	\$ 133,331
<b>Totals</b>	<b>\$ 270,000</b>	<b>\$ 13,581</b>	<b>\$ 283,581</b>

Debt Name: Purdy Building Debt  
 Issuance Date: 9/8/2011  
 Issuance Amount: \$995,000  
 Debt Instrument (or Type): Capitol Improvement Bonds  
 Repayment Source(s): County General Fund

Years Ending	Principal	Interest	Total
2014	\$ 35,000	\$ 36,700	\$ 71,700
2015	\$ 35,000	\$ 35,825	\$ 70,825
2016	\$ 40,000	\$ 34,838	\$ 74,838
2017	\$ 40,000	\$ 33,688	\$ 73,688
2018	\$ 40,000	\$ 32,488	\$ 72,488
2019	\$ 40,000	\$ 31,268	\$ 71,268
2020	\$ 45,000	\$ 29,905	\$ 74,905
2021	\$ 45,000	\$ 28,353	\$ 73,353
2022	\$ 50,000	\$ 26,593	\$ 76,593
2023	\$ 50,000	\$ 24,643	\$ 74,643
2024	\$ 55,000	\$ 22,501	\$ 77,501
2025	\$ 55,000	\$ 20,178	\$ 75,178
2026	\$ 60,000	\$ 17,645	\$ 77,645
2027	\$ 60,000	\$ 14,885	\$ 74,885
2028	\$ 65,000	\$ 11,883	\$ 76,883
2029	\$ 65,000	\$ 8,698	\$ 73,698
2030	\$ 70,000	\$ 5,390	\$ 75,390
2031	\$ 75,000	\$ 1,838	\$ 76,838
<b>Totals</b>	<b>\$ 925,000</b>	<b>\$ 417,319</b>	<b>\$ 1,342,319</b>