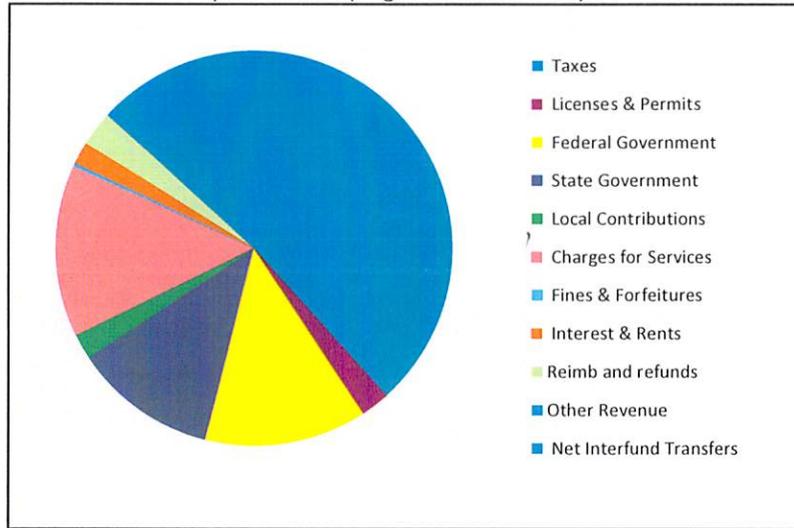


# CITIZENS' GUIDE TO LOCAL UNIT FINANCES - Tuscola County - Tuscola

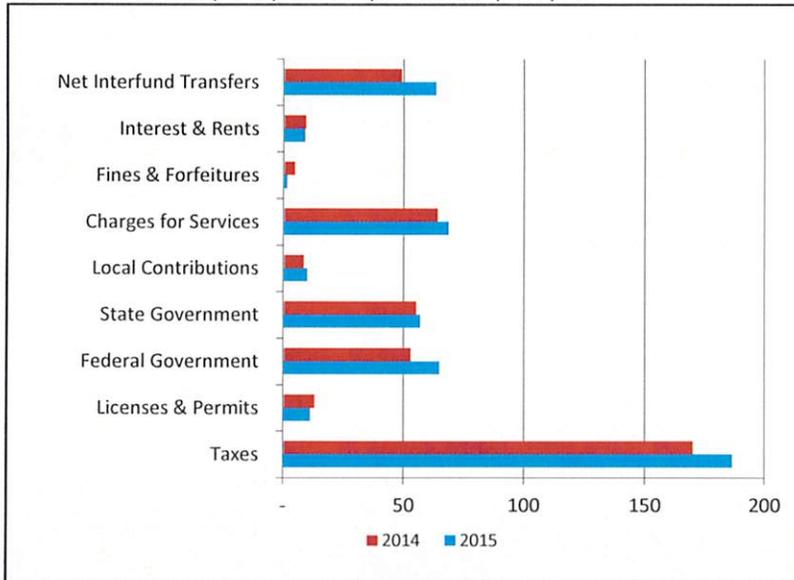
1. Where our money comes from (all governmental funds)



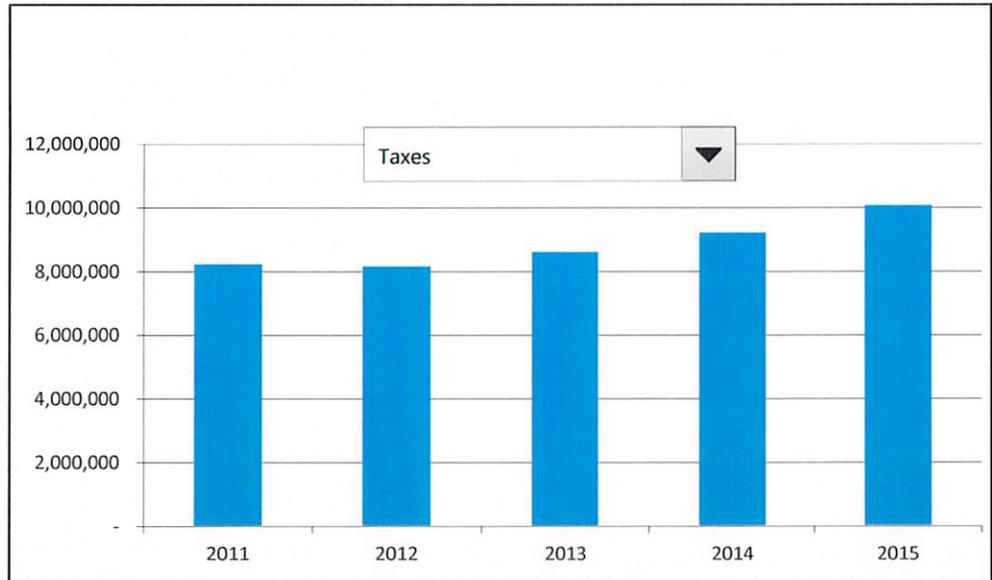
2. Compared to the prior year

	2014	2015	Change
Taxes	\$ 9,200,434	\$ 10,055,468	9.29%
Licenses & Permits	694,797	612,944	-11.78%
Federal Government	2,857,756	3,483,185	21.89%
State Government	2,977,660	3,060,793	2.79%
Local Contributions	439,896	541,459	23.09%
Charges for Services	3,454,787	3,681,642	6.57%
Fines & Forfeitures	235,787	84,408	-64.20%
Interest & Rents	481,646	479,580	-0.43%
Reimb and refunds	806,479	742,895	-7.88%
Other Revenue	132,135	80,814	-38.84%
Net Interfund Transfers	2,642,235	3,403,347	28.81%
<b>Total Revenues</b>	<b>\$ 23,923,612</b>	<b>\$ 26,226,535</b>	<b>9.63%</b>

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



4. Historical trends of individual sources

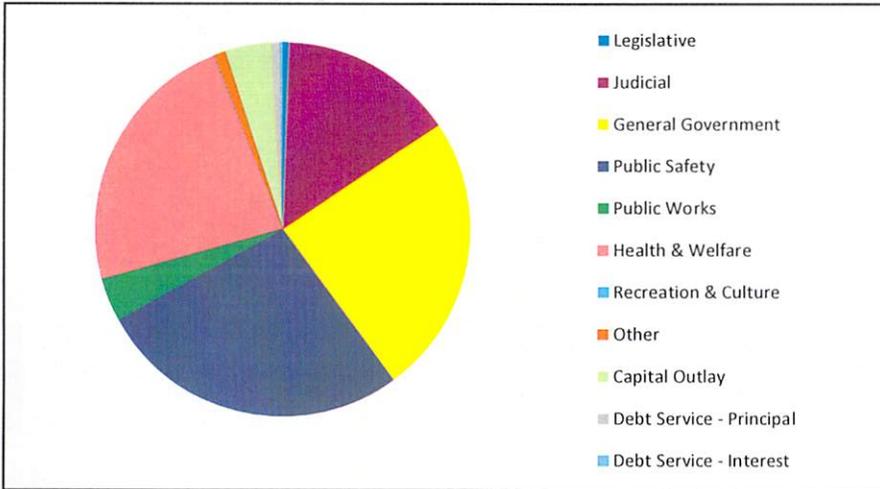


Commentary: Fines and forfeitures had a significant increase in 2014 due to a large drug forfeiture.

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

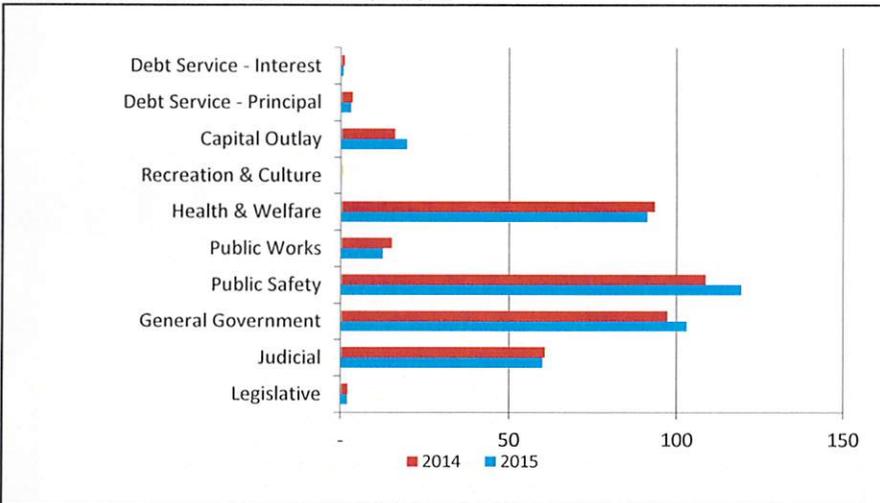
1. Where we spend our money (all governmental funds)



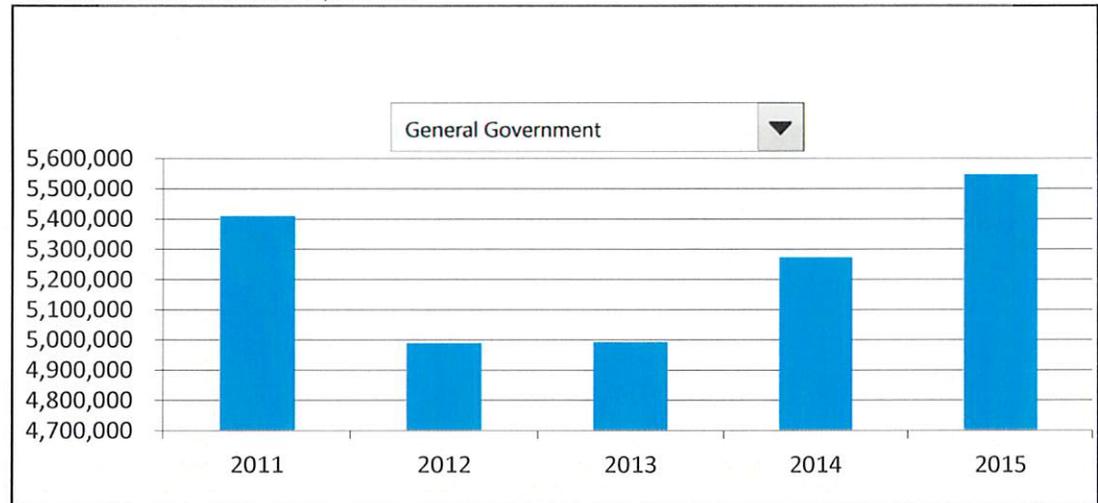
2. Compared to the prior year

	2014	2015	Change
Legislative	\$ 103,947	\$ 111,400	7.17%
Judicial	3,284,426	3,229,200	-1.68%
General Government	5,270,785	5,544,831	5.20%
Public Safety	5,884,107	6,426,422	9.22%
Public Works	814,993	680,315	-16.53%
Health & Welfare	5,063,682	4,913,577	-2.96%
Recreation & Culture	9,023	8,634	-4.31%
Other	206,688	201,254	-2.63%
Capital Outlay	868,730	1,068,837	23.03%
Debt Service - Principal	175,000	165,000	-5.71%
Debt Service - Interest	47,463	39,156	-17.50%
Net Interfund Transfers	1,907,377	2,632,089	38.00%
<b>Total Expenditures</b>	<b>\$ 23,636,221</b>	<b>\$ 25,020,715</b>	<b>5.86%</b>

3. Spending per capita - compared to the prior year



4. Historical trends of individual departments:

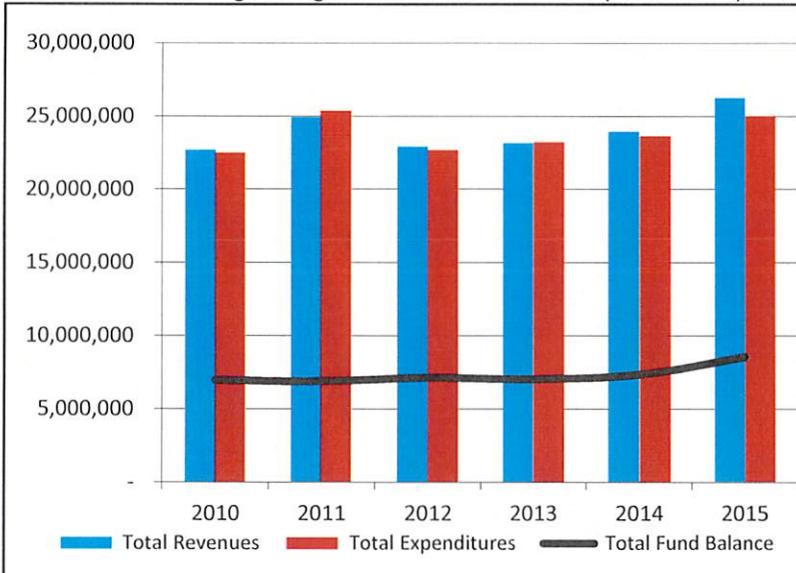


Commentary:

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)

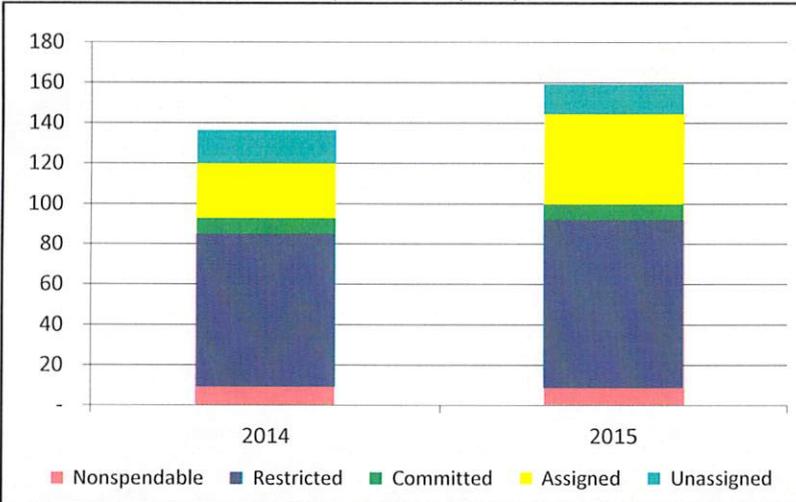


2. Compared to the prior year

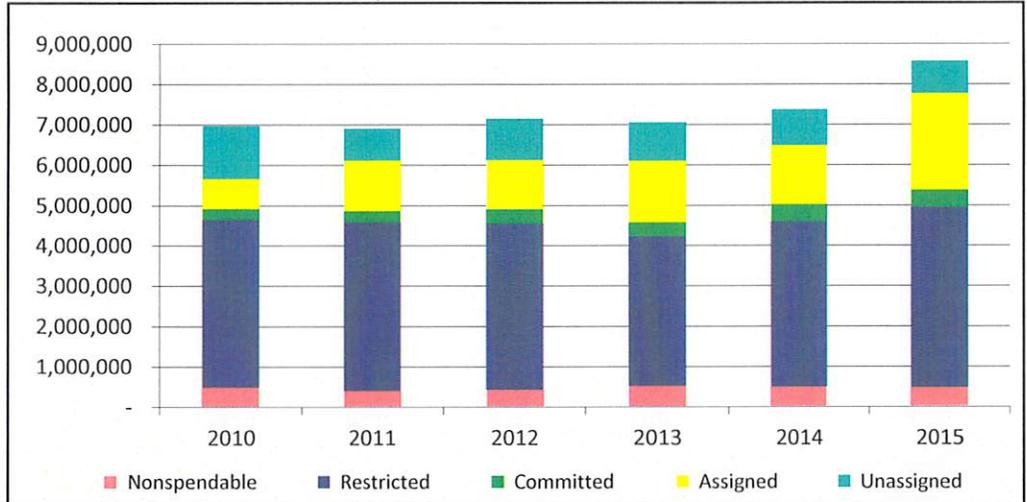
Statement Balance	2014	2015	Change
Revenues	\$ 23,923,612	\$ 26,226,535	9.63%
Expenditures	23,636,221	25,020,715	5.86%
Surplus (Shortfall)	\$ 287,391	\$ 1,205,820	319.57%

Fund balance	2014	2015	Change
Nonspendable	\$ 482,940	\$ 459,879	-4.78%
Restricted	4,104,857	4,476,386	9.05%
Committed	417,486	421,335	0.92%
Assigned	1,462,000	2,399,846	64.15%
Unassigned	883,279	798,936	-9.55%
Total Fund Balance	\$ 7,350,562	\$ 8,556,382	16.40%

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



4. Historical trends of individual components

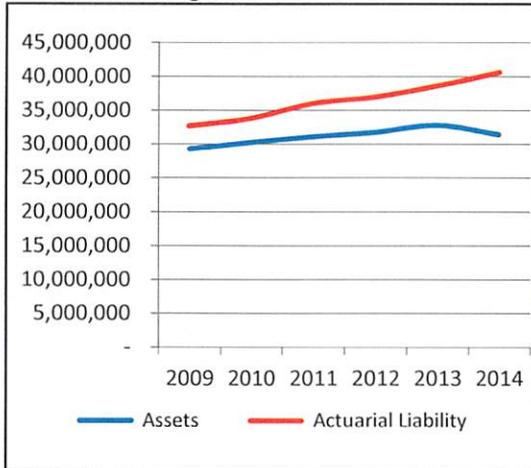


Commentary: Historical Trends 2010-2013 on fund balance have been restated under the new GASB statement 54 guidelines that were in affect for 2011

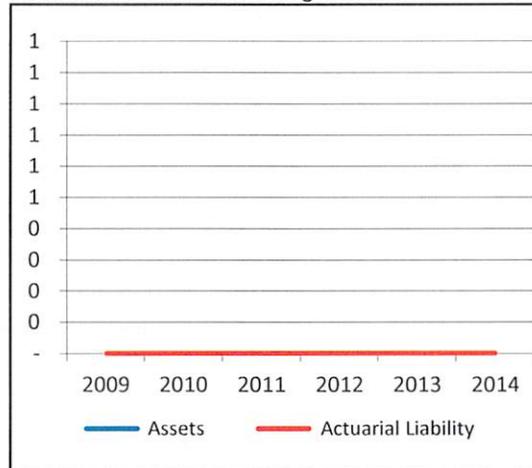
For more information on our unit's finances, contact Michael R. Hoagland, Controller Administrator at 989-672-3700.

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

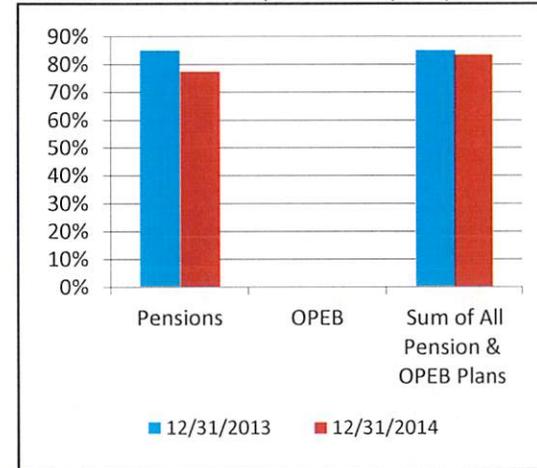
1. Pension funding status



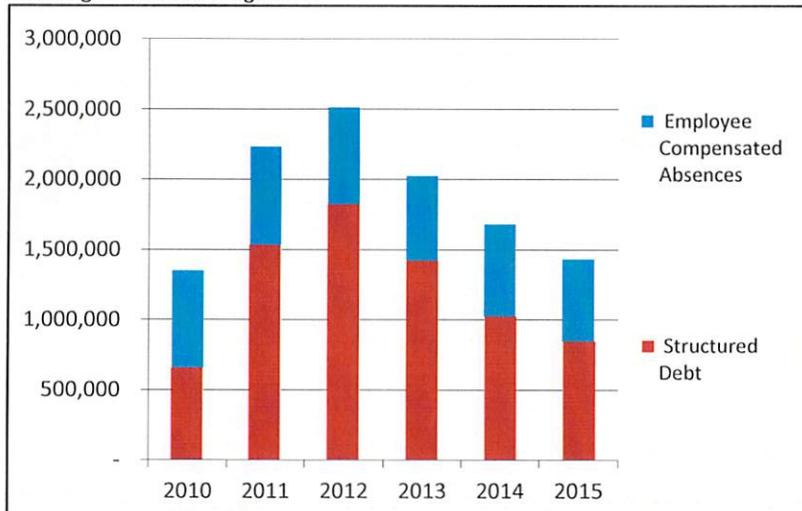
2. Retiree Health care funding status



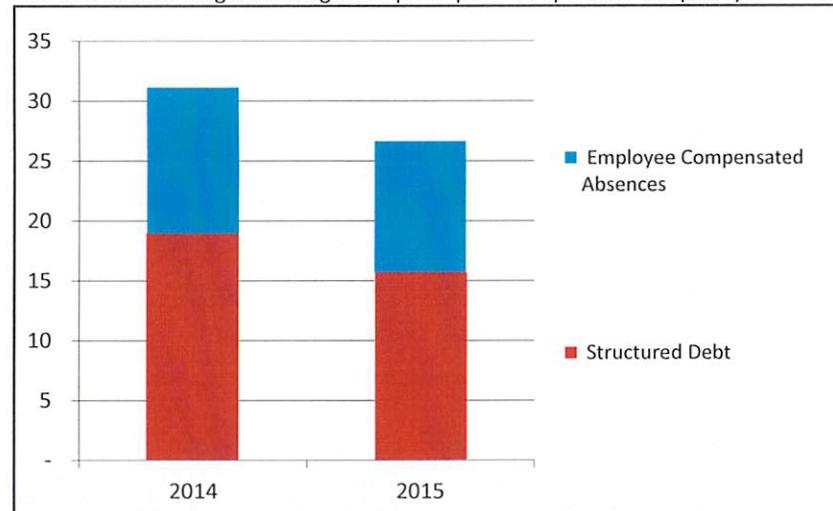
3. Percent funded - compared to the prior year



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.

## Debt Service Report

Local Unit Name: Tuscola County  
 Local Unit Code: 790000  
 Current Fiscal Year End Date: 12/31/2016

Debt Name: Pension Obligation Bonds  
 Issuance Date: 04/07/2016  
 Issuance Amount: \$6,980,000  
 Debt Instrument (or Type): Taxable Obligations  
 Repayment Source(s): County General Fund

Years Ending	Principal	Interest	Total
2016	\$ 175,000	\$ 93,917	\$ 268,917
2017	175,000	221,900	396,900
2018	185,000	218,400	403,400
2019	275,000	214,700	489,700
2020	300,000	209,200	509,200
2021	305,000	200,200	505,200
2022	320,000	191,050	511,050
2023	335,000	181,450	516,450
2024	350,000	171,400	521,400
2025	360,000	160,900	520,900
2026	395,000	150,100	545,100
2027	415,000	138,250	553,250
2028	425,000	125,178	550,178
2029	445,000	111,153	556,153
2030	460,000	95,800	555,800
2031	480,000	79,470	559,470
2032	500,000	61,950	561,950
2033	525,000	43,200	568,200
2034	555,000	22,200	577,200
<b>Totals</b>	<b>\$ 6,980,000</b>	<b>\$ 2,690,417</b>	<b>\$ 9,670,417</b>

## Debt Service Report

Local Unit Name: Tuscola County  
 Local Unit Code: 790000  
 Current Fiscal Year End Date: 12/31/2016

Debt Name: Purdy Building Debt  
 Issuance Date: 09/08/2011  
 Issuance Amount: \$995,000  
 Debt Instrument (or Type): Capitol Improvement Bonds  
 Repayment Source(s): County General Fund

Years Ending	Principal	Interest	Total
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>\$ 855,000</b>	<b>\$ 344,794</b>	<b>\$ 1,199,794</b>

# Projected Budget Report

Local Government Name: Tuscola County  
 Local Unit Code: 790000  
 Current Fiscal Year End Date: 12/31/2016  
 Fund Name: General Fund

REVENUES	2016 Amended Budget	Percentage Change	2017 Projected Budget	Assumptions
Taxes	\$ 6,815,700	0.41 %	\$ 6,843,700	Increased wind turbine revenue
Licenses and Permits	\$ 459,612	-3.83 %	\$ 442,012	
Intergovernmental Federal	\$ 39,000	-46.15 %	\$ 21,000	Reduced Grant funding
Intergovernmental State	\$ 1,854,571	0.94 %	\$ 1,871,919	
Charges for Services	\$ 1,750,890	2.52 %	\$ 1,795,050	
Fines and Forfeits	\$ 41,630	7.21 %	\$ 44,630	
Interest Rent	\$ 460,152	1.96 %	\$ 469,152	
Reimbursement and Refunds	\$ 700,138	-10.25 %	\$ 628,390	
Use of Fund Balance	\$ 374,288	-49.79 %	\$ 187,929	Less budgeted use of fund balance
Interfund Transfers (In)	\$ 786,094	-6.85 %	\$ 732,218	Indirect cost slightly down
<b>Total Revenues</b>	<b>\$ 13,282,075</b>		<b>\$ 13,036,000</b>	
<b>EXPENDITURES</b>				
Legislative	\$ 127,000	-0.79 %	\$ 126,000	
Judicial	\$ 2,442,698	2.87 %	\$ 2,512,801	
General Government	\$ 4,163,277	-0.88 %	\$ 4,126,708	
Public Safety	\$ 2,910,022	-0.94 %	\$ 2,882,690	
Public Works	\$ 706,926	2.59 %	\$ 725,251	
Health and Welfare	\$ 446,655	7.78 %	\$ 481,388	
Other	\$ 493,000	-18.63 %	\$ 401,154	Less budgeted escrowed funds
Interfund Transfers (Out)	\$ 1,992,497	-10.66 %	\$ 1,780,008	Reduction to Capital Imp fund budget
<b>Total Expenditures</b>	<b>\$ 13,282,075</b>		<b>\$ 13,036,000</b>	
<b>Net Revenues (Expenditures)</b>	<b>\$ -</b>		<b>\$ -</b>	
<b>Beginning Fund Balance</b>	<b>\$ 1,778,330</b>		<b>\$ 1,778,330</b>	
<b>Ending Fund Balance</b>	<b>\$ 1,778,330</b>		<b>\$ 1,778,330</b>	