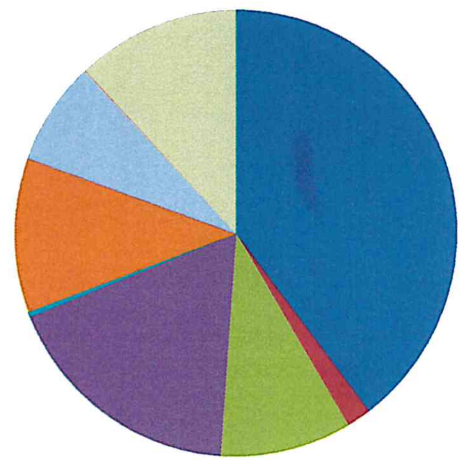
CITIZENS' GUIDE TO LOCAL UNIT FINANCES - Shiawassee County Governmental Funds

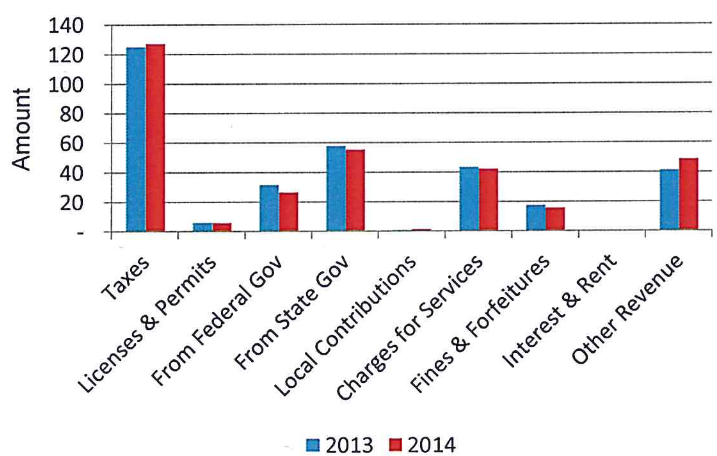
1. Our Sources of Revenue (all governmental funds)



2. Compared to the Prior Year

	2013	2014	% Change
Taxes	8,619,908	8,750,229	1.5%
Licenses & Permits	407,517	394,380	-3.3%
From Federal Gov	2,169,171	1,805,249	-20.2%
From State Gov	3,984,457	3,810,072	-4.6%
Local Contributions	63,488	70,664	10.2%
Charges for Services	2,985,960	2,893,571	-3.2%
Fines & Forfeitures	1,195,902	1,072,058	-11.6%
Interest & Rent	12,162	11,213	-8.5%
Other Revenue	2,829,901	3,342,856	15.3%
Total	**$ 22,268,466**	**$ 22,150,292**	-0.5%

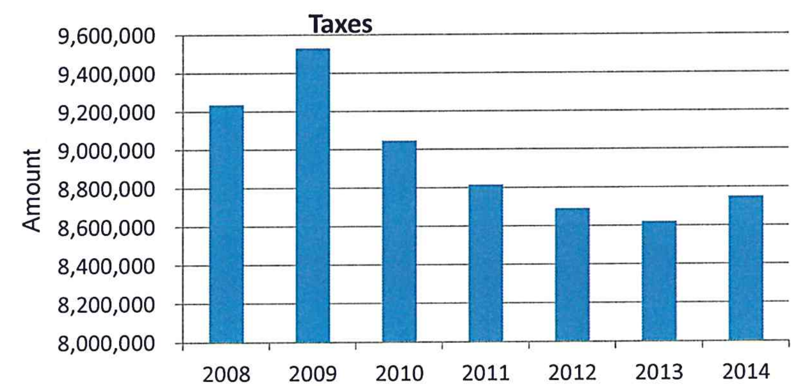
3. Revenue sources Per Capita (Compared to the Prior Year)



4. Historical Trends of Each Source

Taxes

Choose Source of Revenue

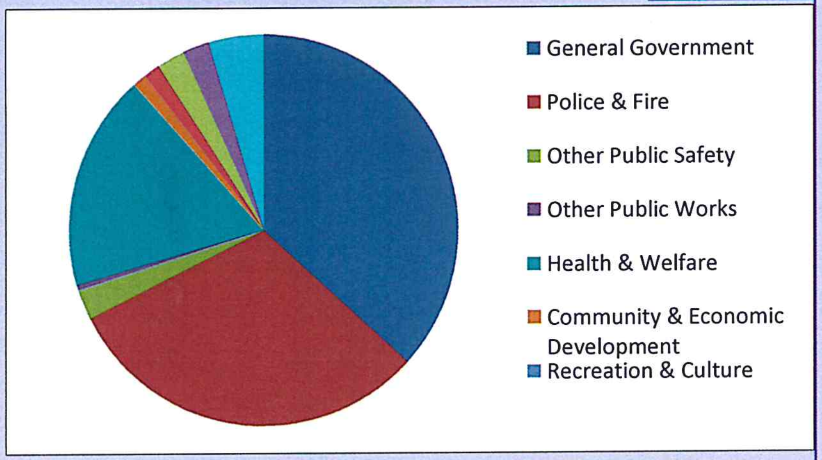


Commentary:
Governmental funds include the general fund, special revenue funds, debt service funds, and capital projects fund.

For more information on our unit's finances, contact Shiawassee County Administration, at (989) 743-2222.

CITIZENS' GUIDE TO LOCAL UNIT FINANCES - Shiawassee County Governmental Funds

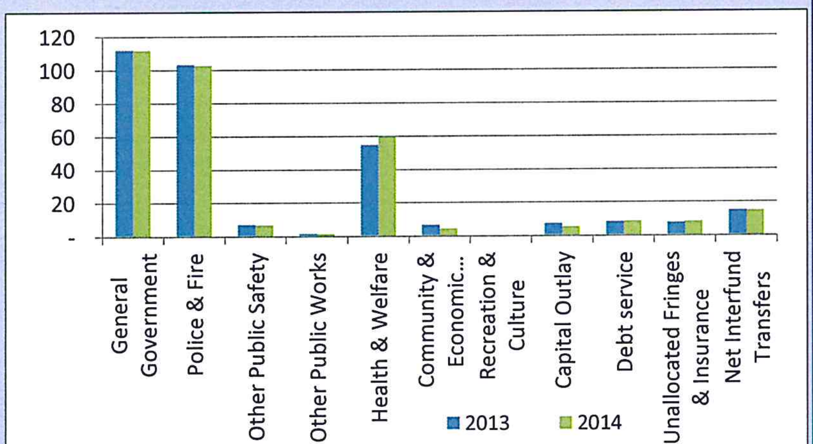
1. Where We Spend Our Money (all governmental funds)



2. Compared to the Prior Year

	2013	2014	% Change
General Government	$ 8,245,445	$ 8,301,407	0.7%
Police & Fire	7,106,956	7,090,891	-0.2%
Other Public Safety	489,658	473,723	-3.4%
Other Public Works	98,738	107,048	7.8%
Health & Welfare	3,773,343	4,106,475	8.1%
Community & Economic Develo	458,012	307,773	-48.8%
Recreation & Culture	1,493	1,357	-10.0%
Capital Outlay	515,611	380,081	-35.7%
Debt Service	571,684	601,729	5.0%
Interfund Transfers (net)	1,039,302	1,037,876	-0.1%
Extraordinary/Special Items	-	-	n/a
Total Expenditures	$ 22,300,242	$ 22,408,360	0.5%

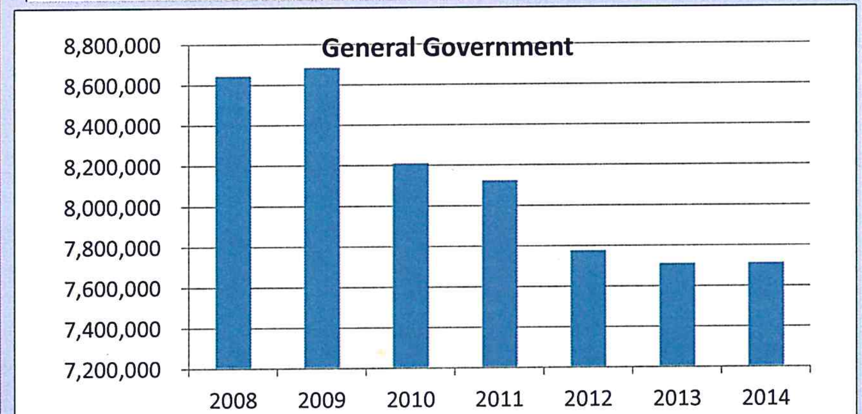
3. Spending Per Capita (Compared to the Prior Year)



4. Historical Trends of Individual Departments

General Government

Choose Department



Commentary:
Governmental funds include the general fund, special revenue funds, debt service funds, and capital projects funds.

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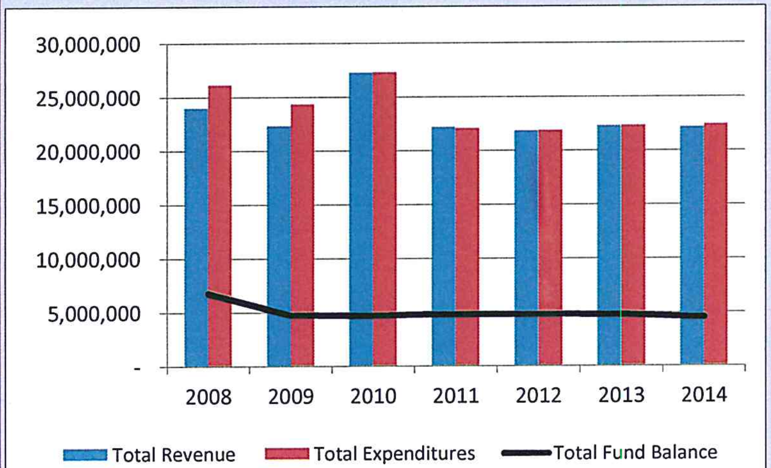
CITIZENS' GUIDE TO LOCAL UNIT FINANCES - Shiawassee County Governmental Funds

FINANCIAL POSITION

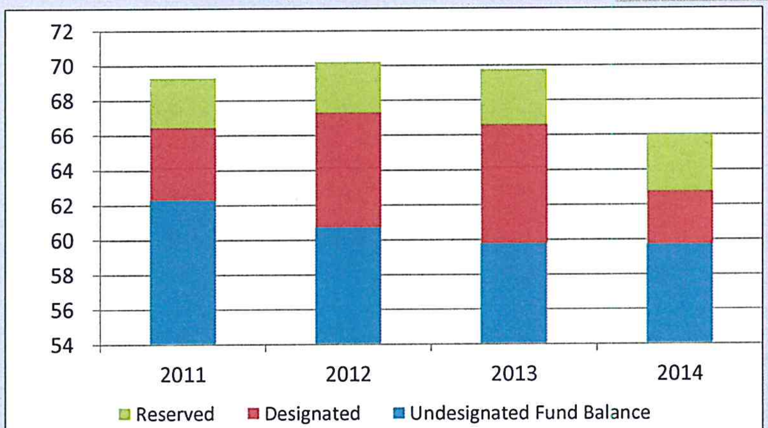
1. How Have We Managed Our Governmental Resources (Fund Balance)?



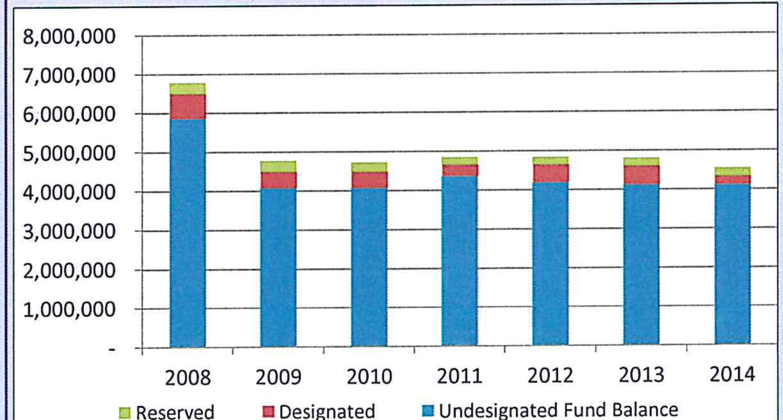
2. Compared to the Prior Year

	2013	2014	% Change
Revenue	22,268,466	22,150,292	-0.5%
Expenditures	22,300,242	22,408,360	0.5%
Surplus (shortfall)	(31,776)	(258,068)	87.7%
Fund Balance by Component:			
Reserved	218,718	225,841	3.2%
Designated	469,911	208,385	-125.5%
Undesignated	4,119,534	4,115,869	-0.1%
Total Fund Balance	4,808,163	4,550,095	-5.7%

3. Fund Balance Per Capita (Compared to Prior 3 Years)



4. Historical Trends of Individual Components



Commentary: A portion of the reduction of Undesignated Fund Balance reflects depletion of the Revenue Sharing Reserve fund, which was a state rquired property tax shift that replaced revenue sharing from 2005 thru mid year 2010.

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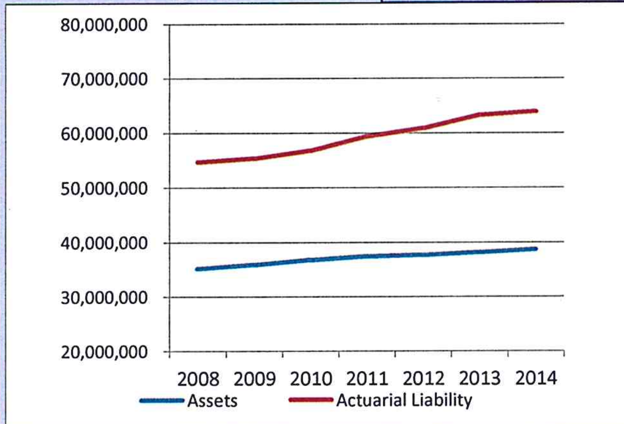
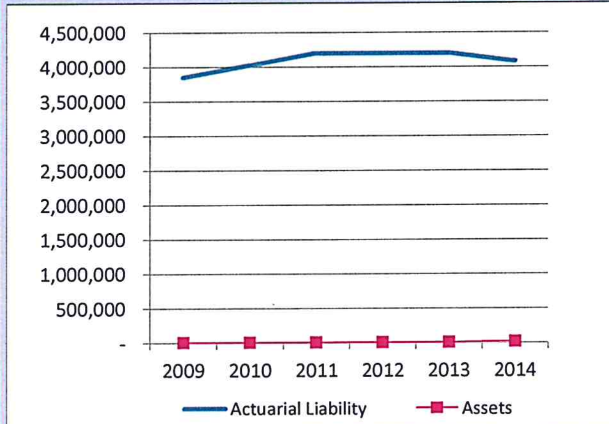
CITIZENS' GUIDE TO LOCAL UNIT FINANCES - Shiawassee County Governmental Funds

OTHER LONG TERM OBLIGATIONS

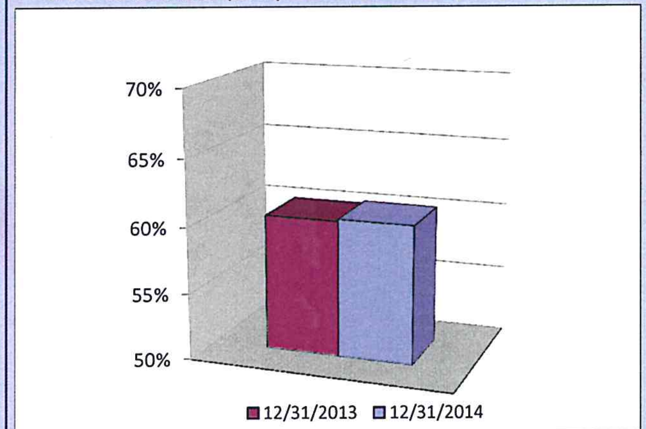
1. Pension Funding Status



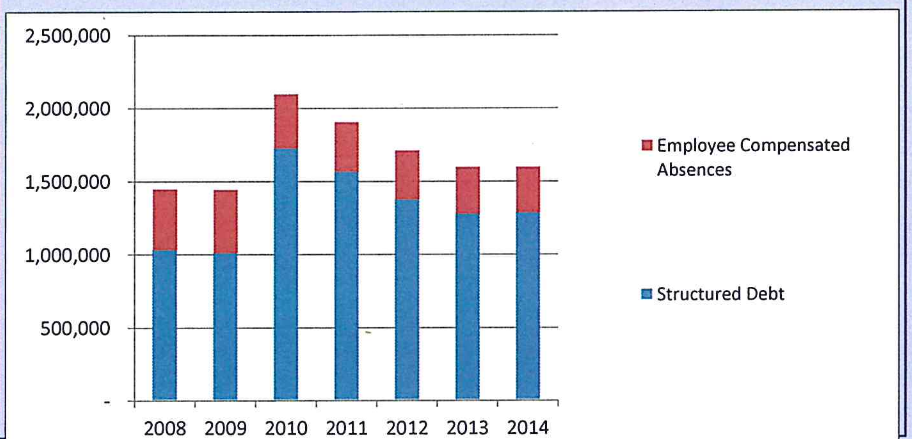
2. Retiree Health Care Funding Status (OPEB)



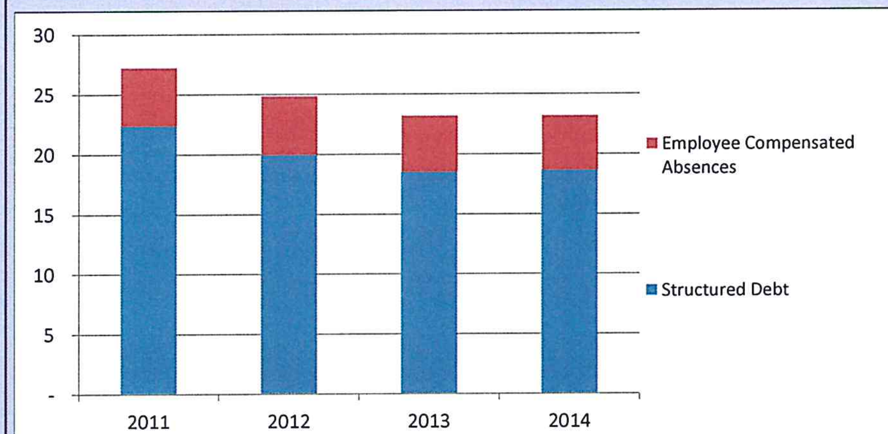
3. Percent Funded (Compared to Prior Year) -- Pension Only



4. Long-Term Debt Obligations



5. Debt & Other Long-Term Obligations Per Capita(Compared to Prior Year)



Commentary: The county started pre-funding retiree healthcare (Other Post Employment Benefits) in 2014 in the amount of $12,000. Most retiree healthcare costs are being paid as they are incurred. The county does provide certain health care benefits to a limited group of retirees. All retirees are eligible to continue coverage until medicare age at their own cost. The County's debt obligations consist of purchases for building facilities, energy related improvements and equipment.

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