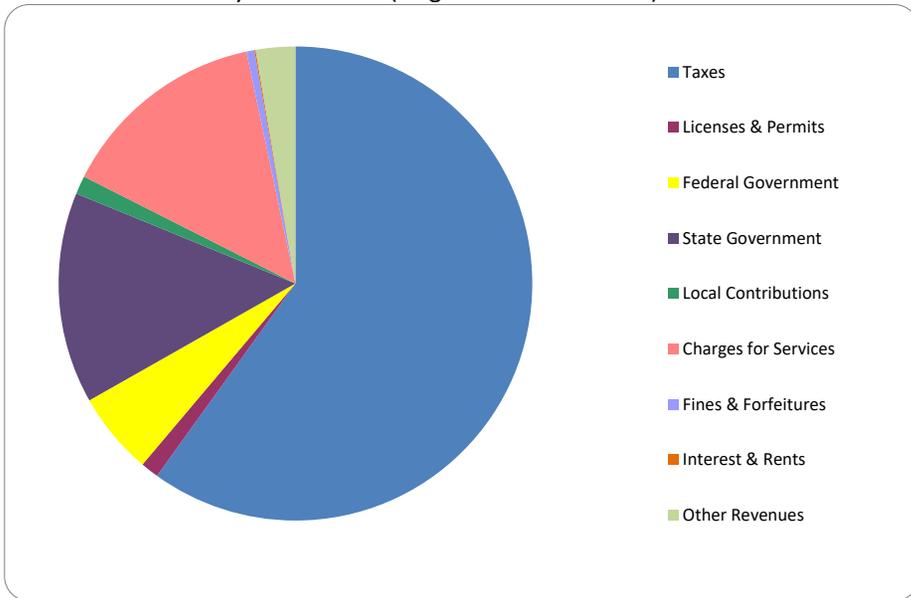


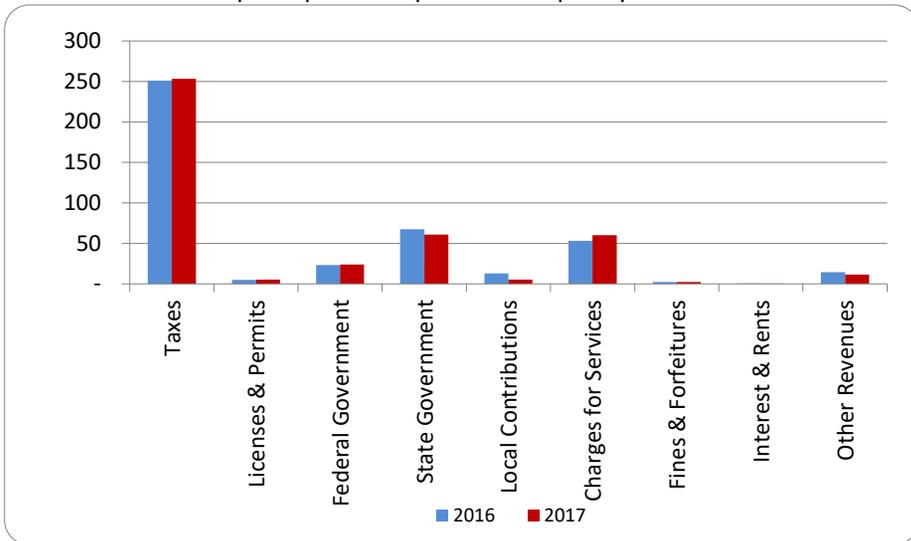
1. Where our money comes from (all governmental funds)



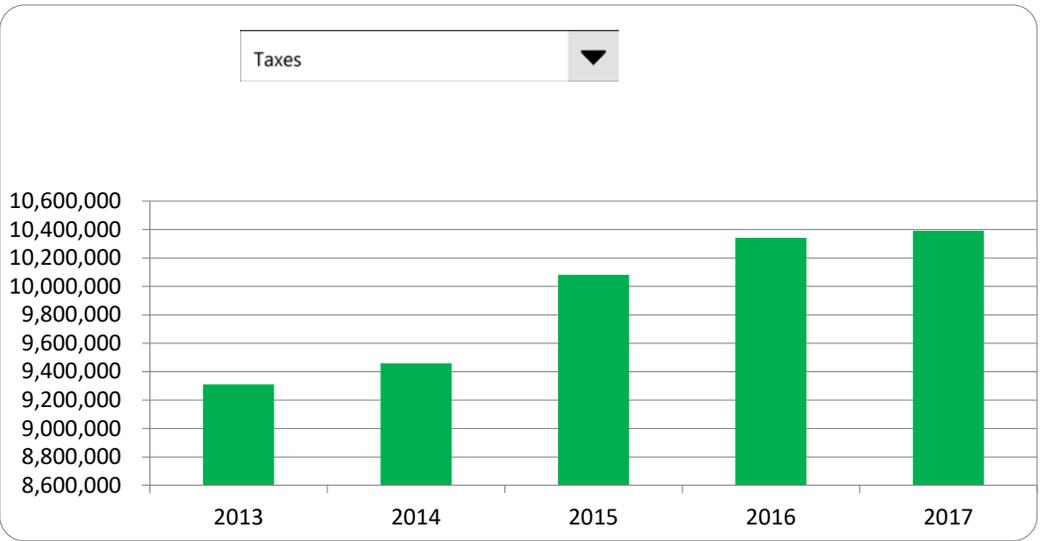
2. Compared to the prior year

	<u>2016</u>	<u>2017</u>	<u>% change</u>
Taxes	\$ 10,341,834	\$ 10,390,180	0.47%
Licenses & Permits	200,610	214,472	6.91%
Federal Government	955,023	973,830	1.97%
State Government	2,780,884	2,496,399	-10.23%
Local Contributions	539,592	216,465	-59.88%
Charges for Services	2,196,750	2,467,605	12.33%
Fines & Forfeitures	96,590	94,804	-1.85%
Interest & Rents	24,376	14,547	-40.32%
Other Revenues	595,832	466,341	-21.73%
<b>Total Revenues</b>	<b>\$ 17,731,491</b>	<b>\$ 17,334,643</b>	<b>-2.24%</b>

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



4. Historical trends of individual sources



Commentary:

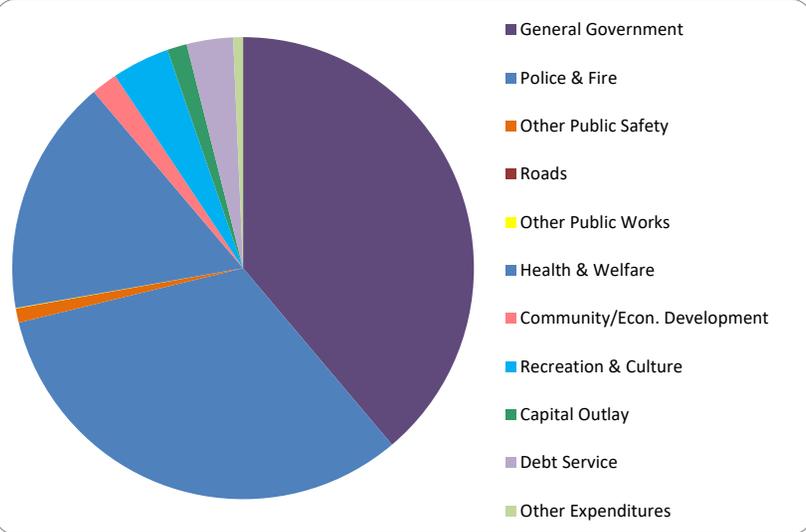
For more information on our unit's finances, contact Chris Oosterhoff at 989-875-5261.

**CITIZEN'S GUIDE TO LOCAL UNIT FINANCES - Gratiot County (29-0000)**

**EXPENDITURES**

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

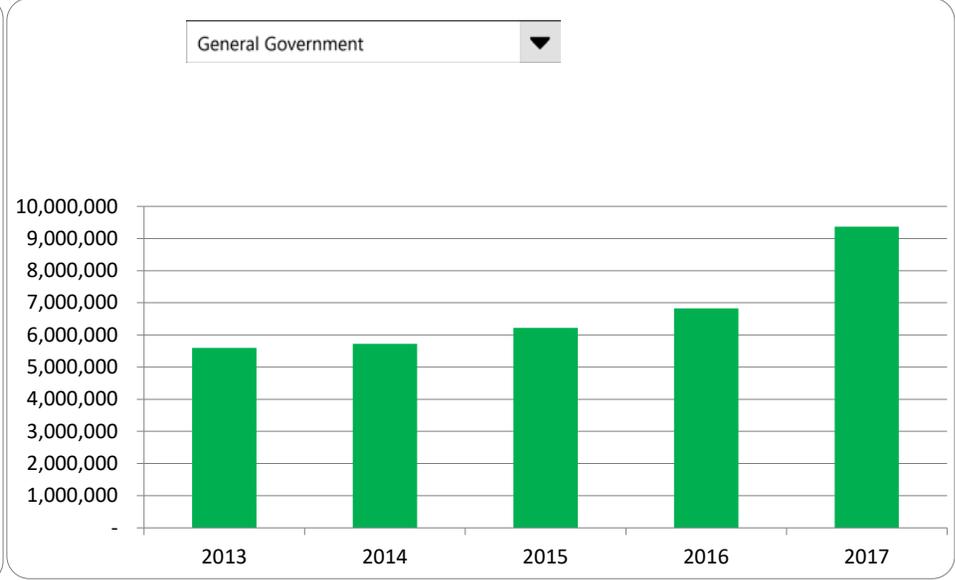
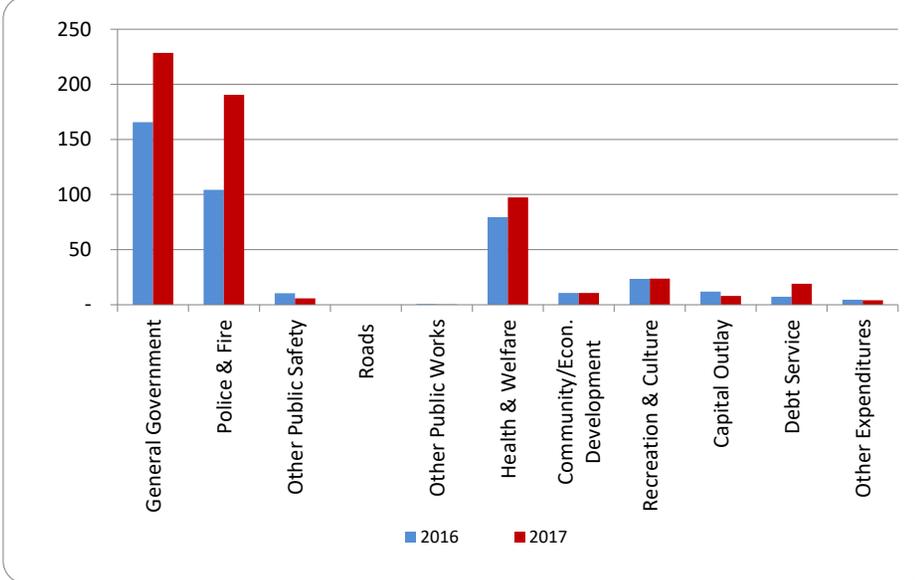
**2. Compared to the prior year**



	2016	2017	% change
General Government	\$ 6,830,390	\$ 9,373,150	37.23%
Police & Fire	4,292,518	7,810,174	81.95%
Other Public Safety	433,236	240,663	-44.45%
Roads	-	-	N/A
Other Public Works	28,151	9,055	-67.83%
Health & Welfare	3,270,994	3,998,744	22.25%
Community/Econ. Development	439,618	443,251	0.83%
Recreation & Culture	971,403	974,640	0.33%
Capital Outlay	495,036	333,068	-32.72%
Debt Service	303,602	783,016	157.91%
Other Expenditures	188,734	166,461	-11.80%
<b>Total Expenditures</b>	<b>\$ 17,253,682</b>	<b>\$ 24,132,222</b>	<b>39.87%</b>

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

**4. Historical trends of individual departments:**



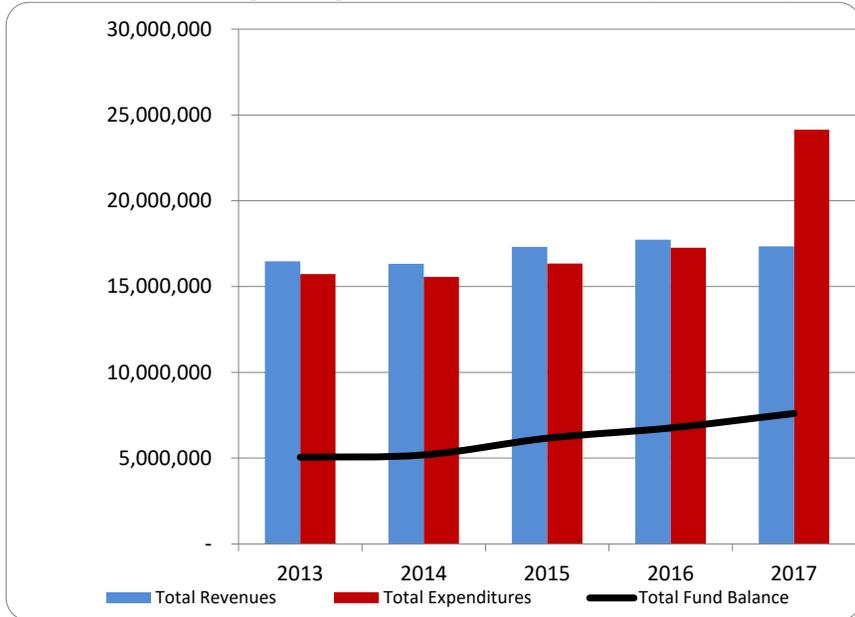
Commentary:

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**CITIZEN'S GUIDE TO LOCAL UNIT FINANCES - Gratiot County (29-0000)**

**FINANCIAL POSITION**

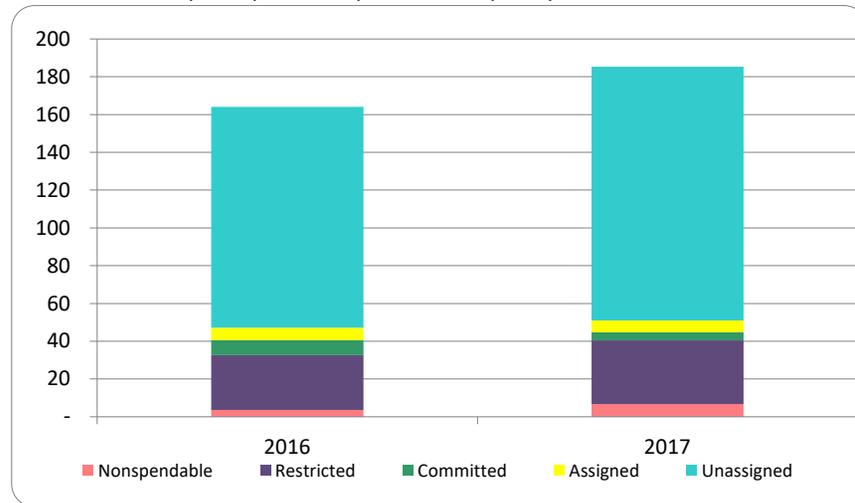
1. How have we managed our governmental fund resources (fund balance)?



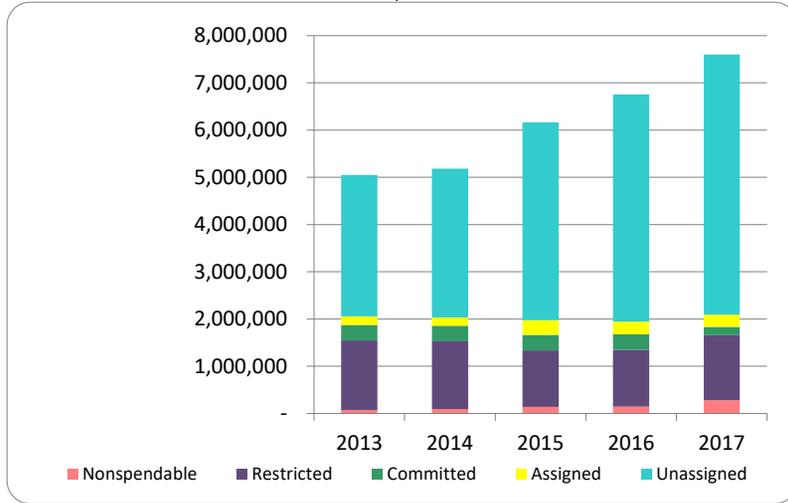
2. Compared to the prior year

	2016	2017	% change
Revenue	17,731,491	17,334,643	-2.24%
Expenditures	17,253,682	24,132,222	39.87%
Surplus (shortfall)	477,809	(6,797,579)	-1522.66%
Fund balance, by component:			
Nondisposable	146,999	277,232	88.59%
Restricted	1,200,346	1,379,368	14.91%
Committed	327,584	177,878	-45.70%
Assigned	271,950	256,491	-5.68%
Unassigned	4,810,435	5,511,773	14.58%
total fund balance	6,757,314	7,602,742	12.51%

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



4. Historical trends of individual components



Commentary: 2017 expenditures have increased \$6.8M due to bond proceeds being sent to our pension trust fund. This is a one time increase.

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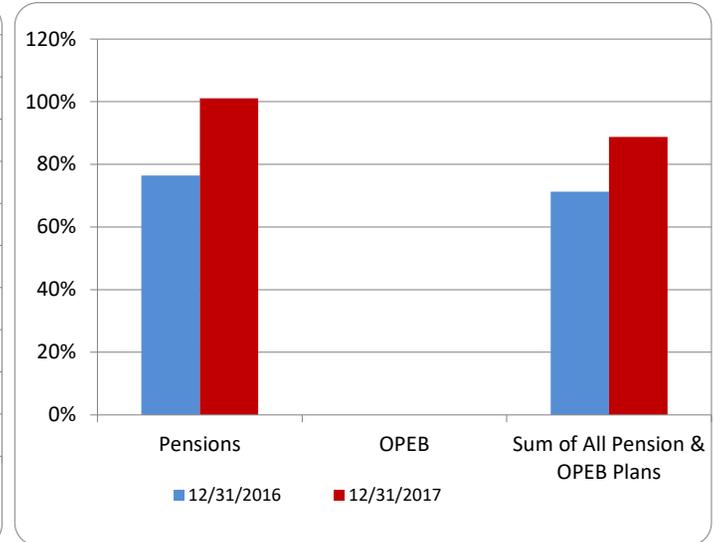
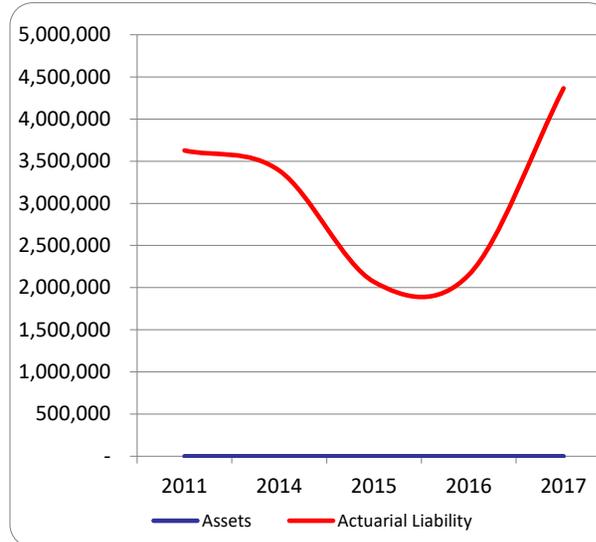
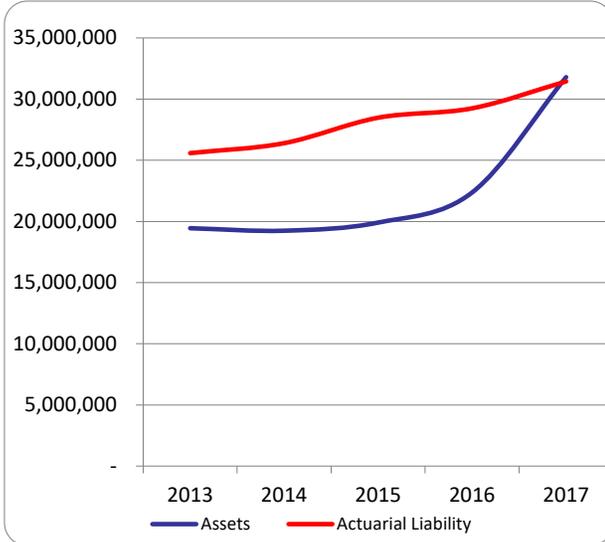
**CITIZEN'S GUIDE TO LOCAL UNIT FINANCES - Gratiot County (29-0000)**

**OTHER LONG TERM OBLIGATIONS**

1. Pension funding status

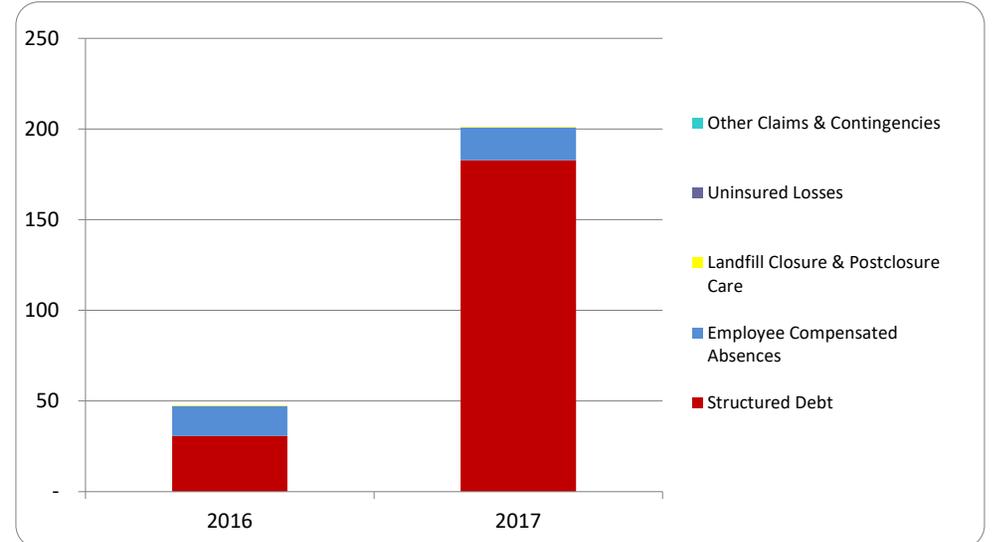
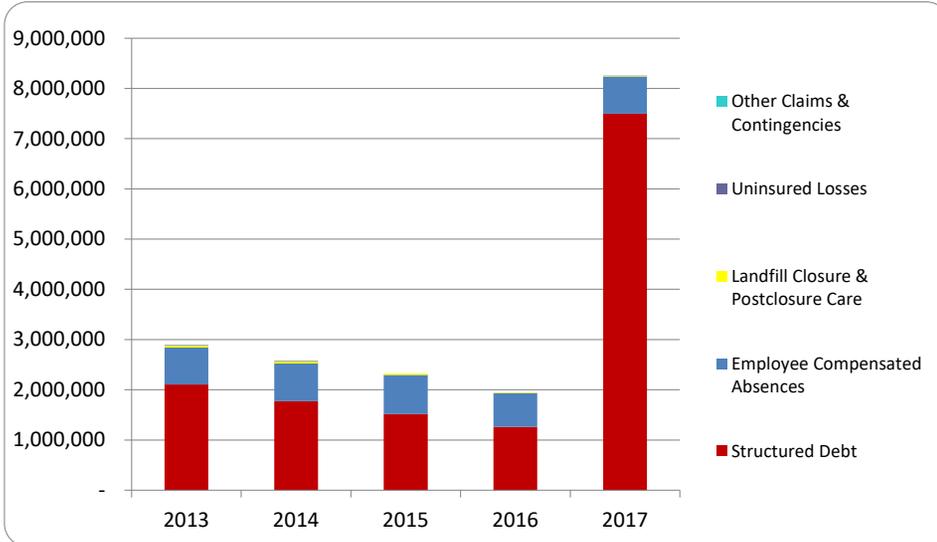
2. Retiree Health care funding status

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: Currently Gratiot County's OPEB Liability is 100% unfunded. The County will be establishing an OPEB Trust Fund in FY18-19.