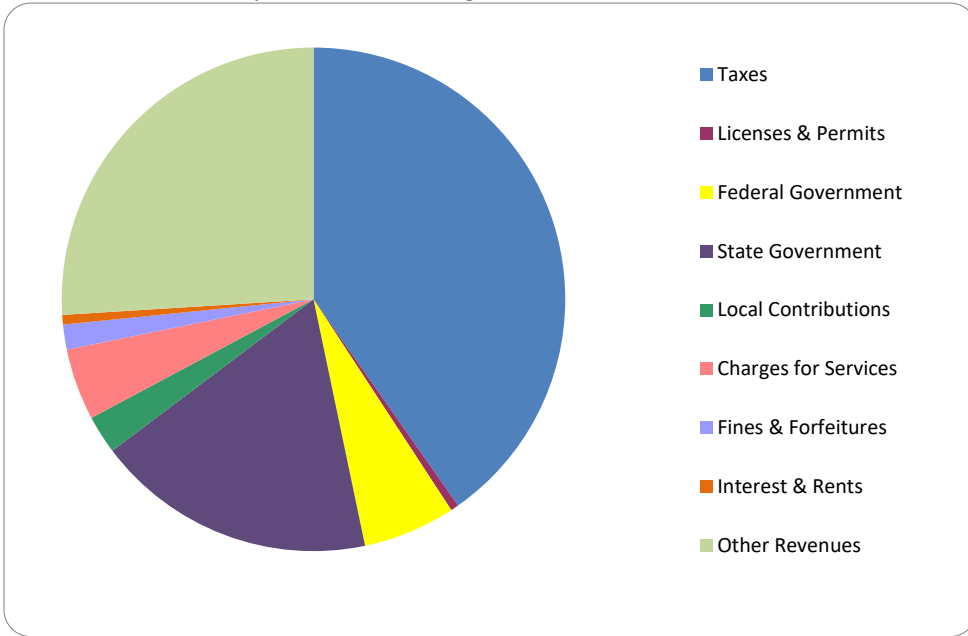


**CITIZEN'S GUIDE TO LOCAL UNIT FINANCES - ()**

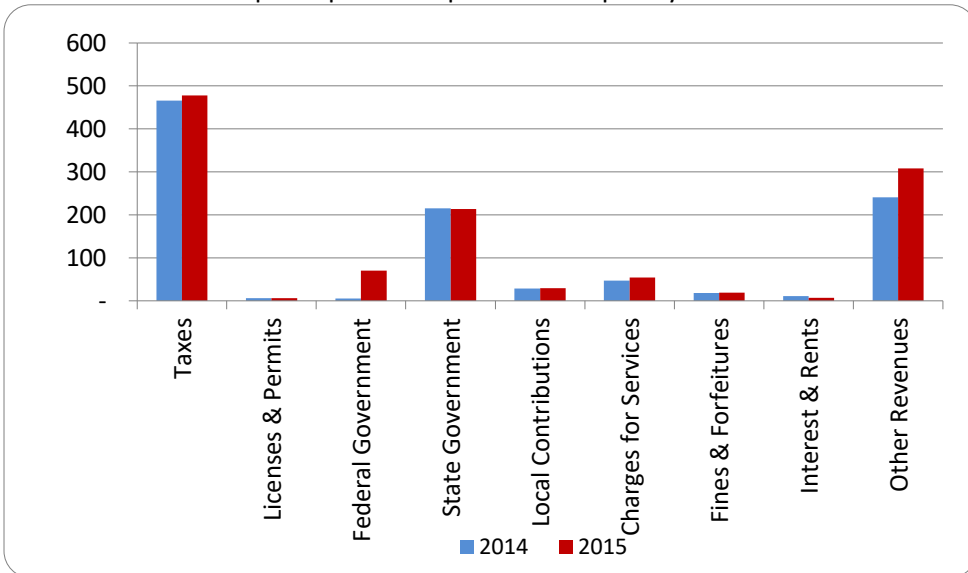
1. Where our money comes from (all governmental funds)



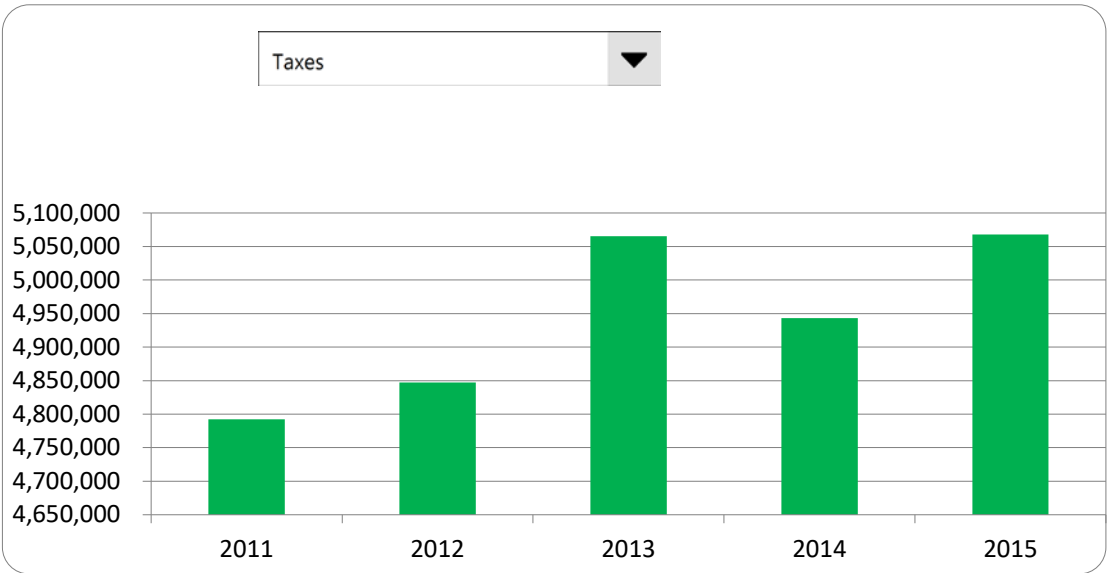
2. Compared to the prior year

	<u>2014</u>	<u>2015</u>	<u>% change</u>
Taxes	\$ 4,943,374	\$ 5,067,903	2.52%
Licenses & Permits	68,529	65,144	-4.94%
Federal Government	54,453	746,693	1271.26%
State Government	2,282,816	2,267,955	-0.65%
Local Contributions	300,459	309,944	3.16%
Charges for Services	500,119	578,917	15.76%
Fines & Forfeitures	189,148	201,937	6.76%
Interest & Rents	115,756	77,285	-33.23%
Other Revenues	2,554,508	3,270,564	28.03%
<b>Total Revenues</b>	<b>\$ 11,009,162</b>	<b>\$ 12,586,342</b>	<b>14.33%</b>

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



4. Historical trends of individual sources



Commentary:

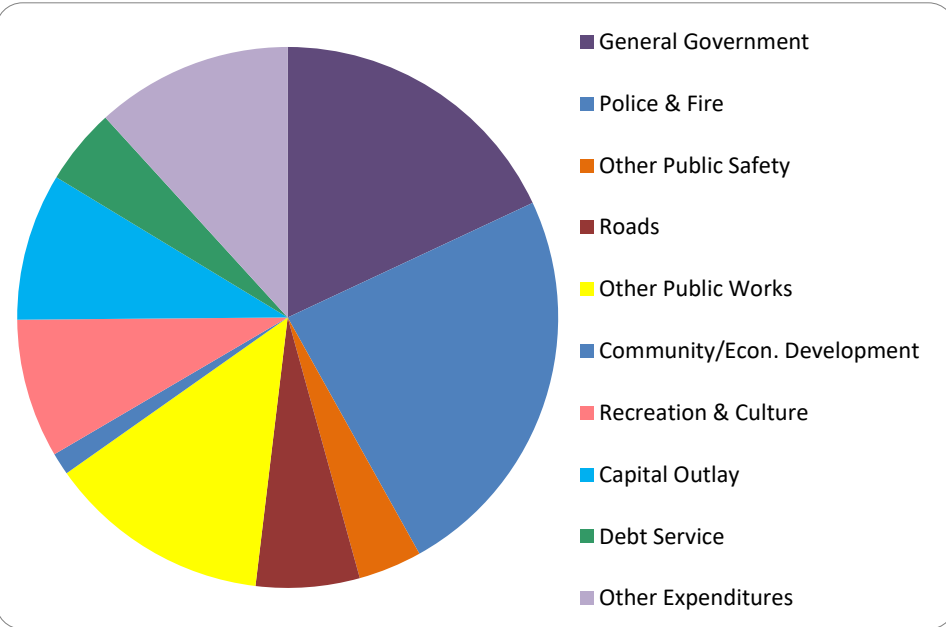
For more information on our unit's finances, contact Aaron Kuhn at (231)592-4002.

**CITIZEN'S GUIDE TO LOCAL UNIT FINANCES - ( )**

**EXPENDITURES**

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

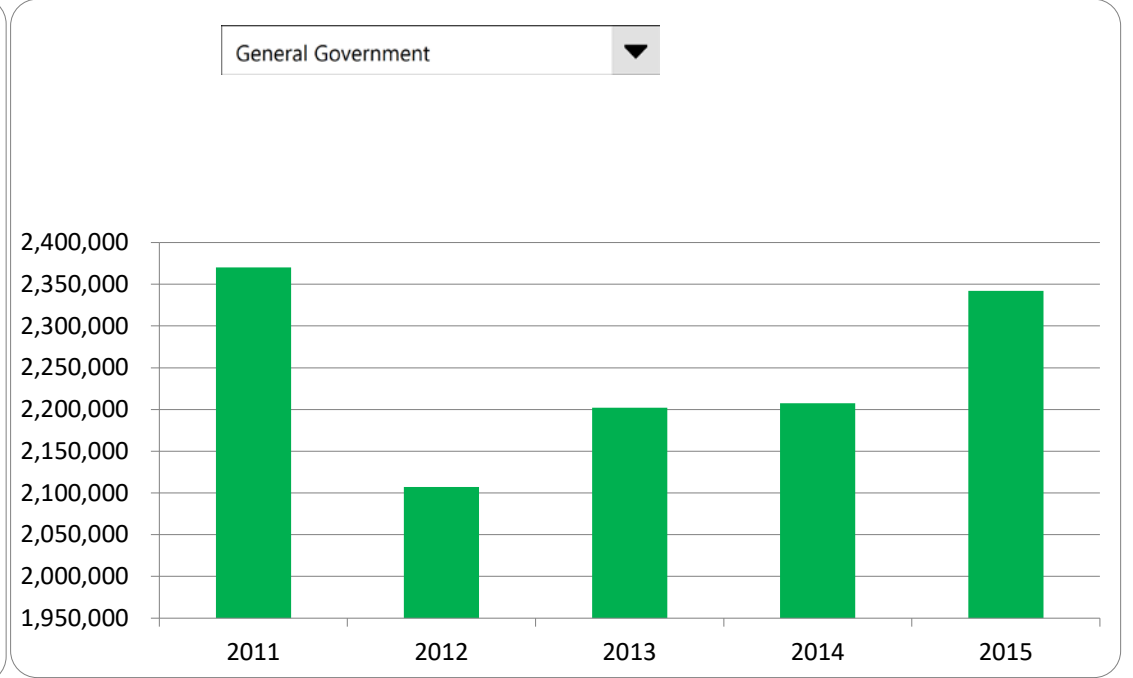
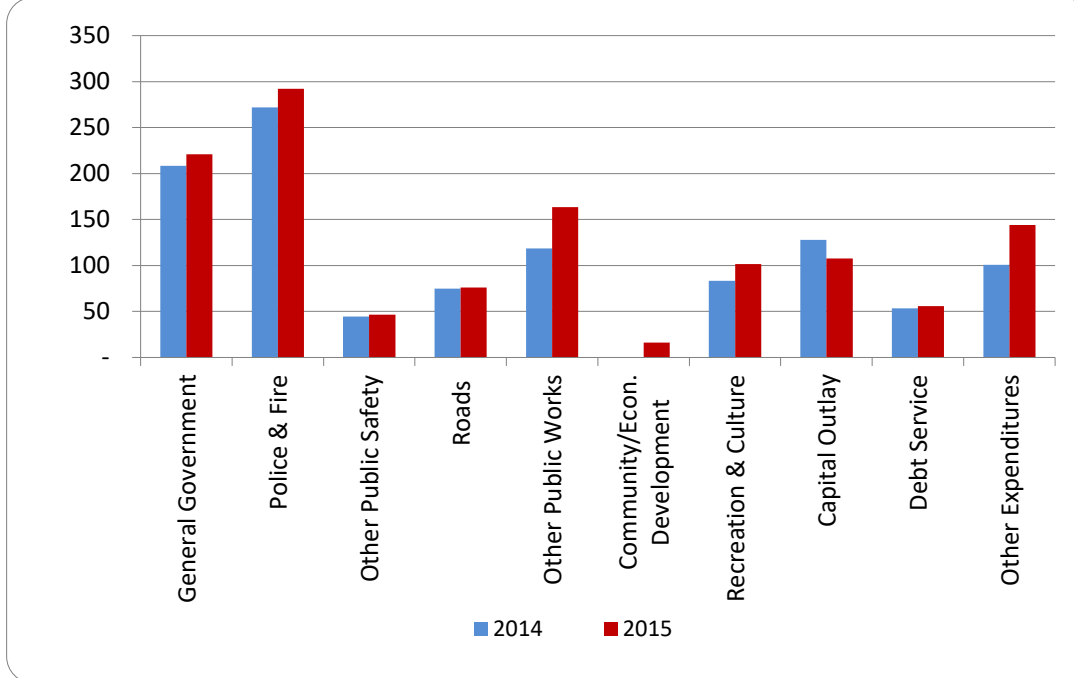
**2. Compared to the prior year**



	<u>2014</u>	<u>2015</u>	<u>% change</u>
General Government	\$ 2,207,494	\$ 2,342,028	6.09%
Police & Fire	2,884,347	3,098,637	7.43%
Other Public Safety	472,400	493,356	4.44%
Roads	795,422	804,658	1.16%
Other Public Works	1,257,656	1,730,885	37.63%
Health & Welfare	-	-	N/A
Community/Econ. Development	-	172,500	N/A
Recreation & Culture	883,239	1,078,606	22.12%
Capital Outlay	1,354,230	1,143,259	-15.58%
Debt Service	567,536	591,750	4.27%
Other Expenditures	<u>1,066,531</u>	<u>1,528,280</u>	43.29%
<b>Total Expenditures</b>	<b>\$ 11,488,855</b>	<b>\$ 12,983,959</b>	<b>13.01%</b>

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

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



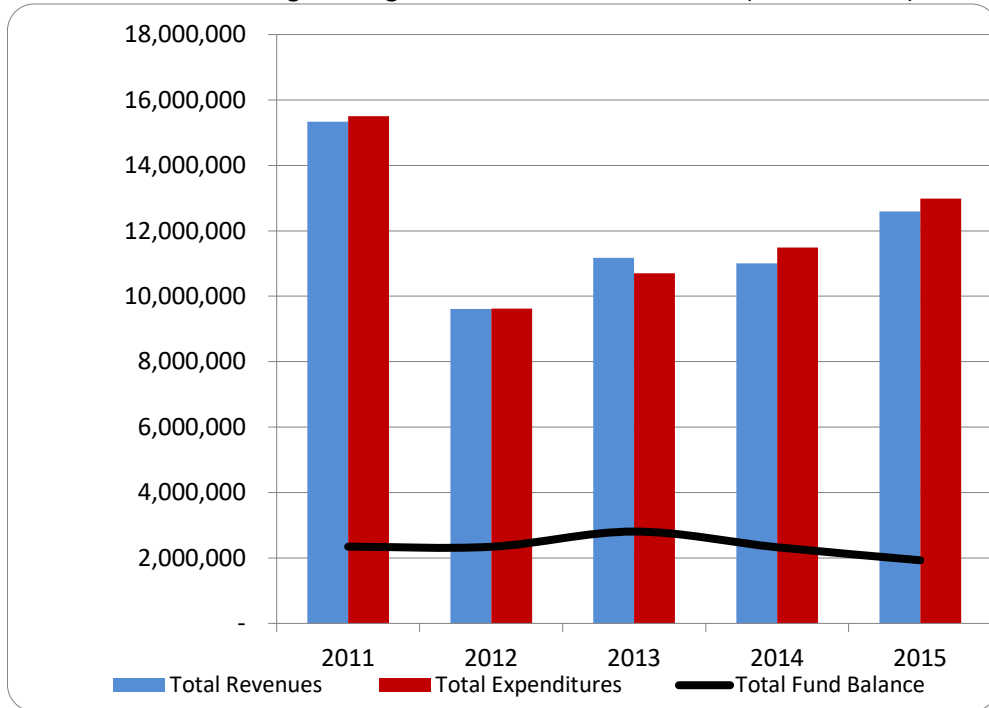
**Commentary:**

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**CITIZEN'S GUIDE TO LOCAL UNIT FINANCES - ()**

**FINANCIAL POSITION**

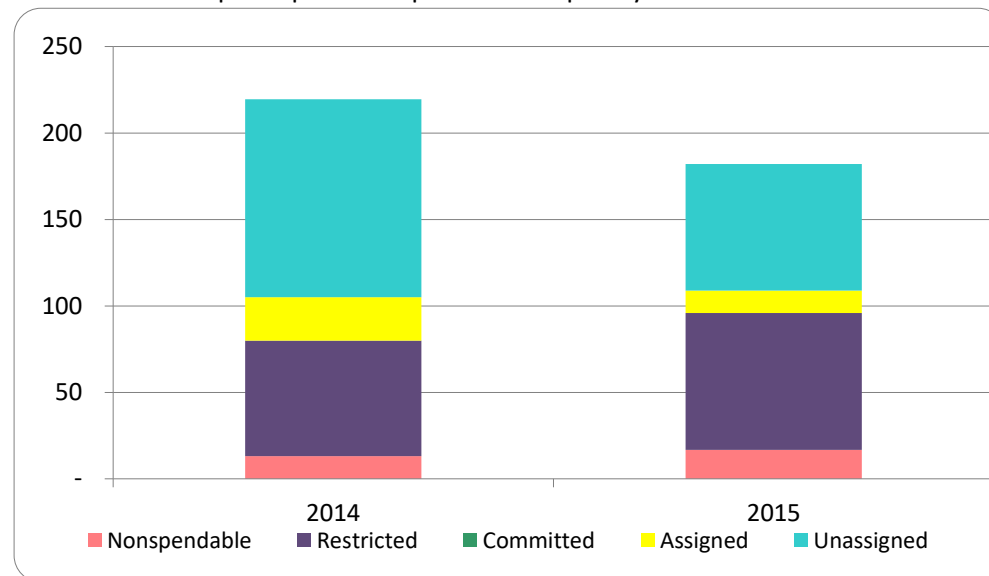
**1. How have we managed our governmental fund resources (fund balance)?**



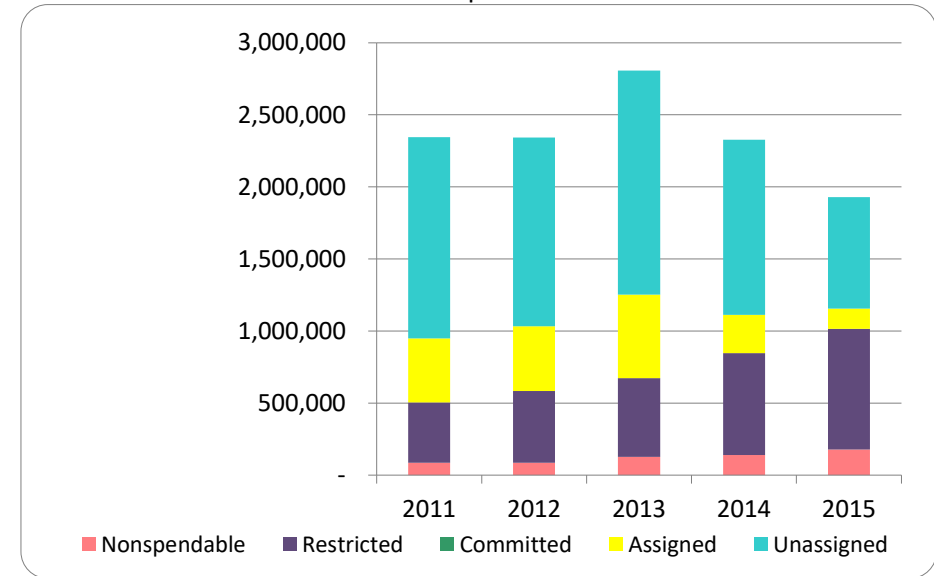
**2. Compared to the prior year**

	2014	2015	% change
Revenue	11,009,162	12,586,342	14.33%
Expenditures	11,488,855	12,983,959	13.01%
Surplus (shortfall)	(479,693)	(397,617)	-17.11%
Fund balance, by component:			
Nonspendable	138,634	178,464	28.73%
Restricted	707,852	837,791	18.36%
Committed	-	-	N/A
Assigned	266,232	138,628	-47.93%
Unassigned	1,214,331	774,549	-36.22%
total fund balance	2,327,049	1,929,432	-17.09%

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



**4. Historical trends of individual components**



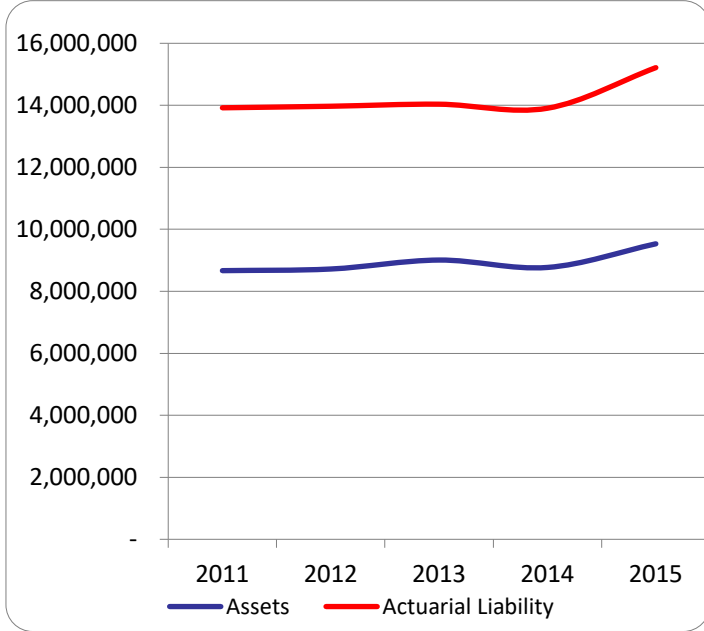
Commentary:

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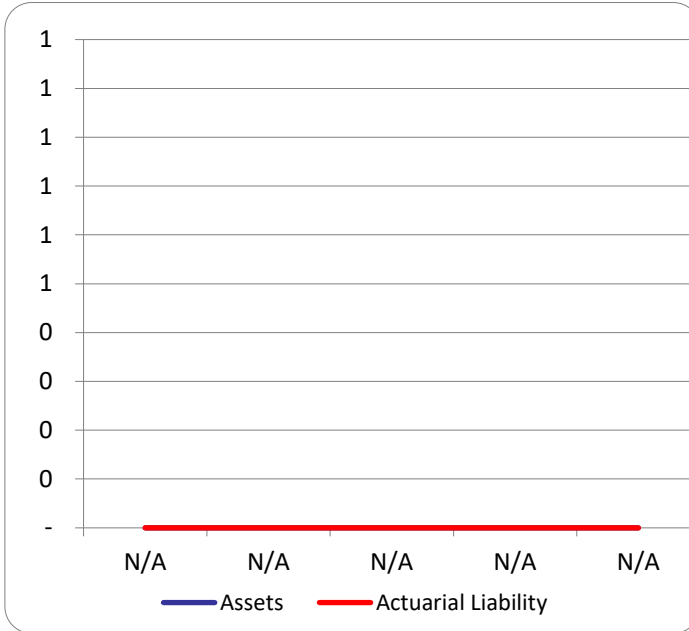
**CITIZEN'S GUIDE TO LOCAL UNIT FINANCES - ( )**

**OTHER LONG TERM OBLIGATIONS**

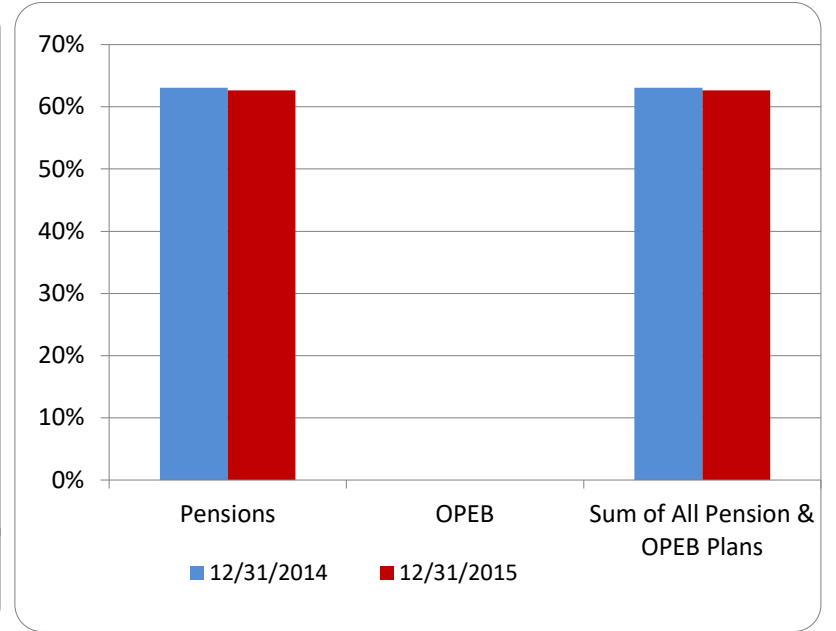
1. Pension funding status



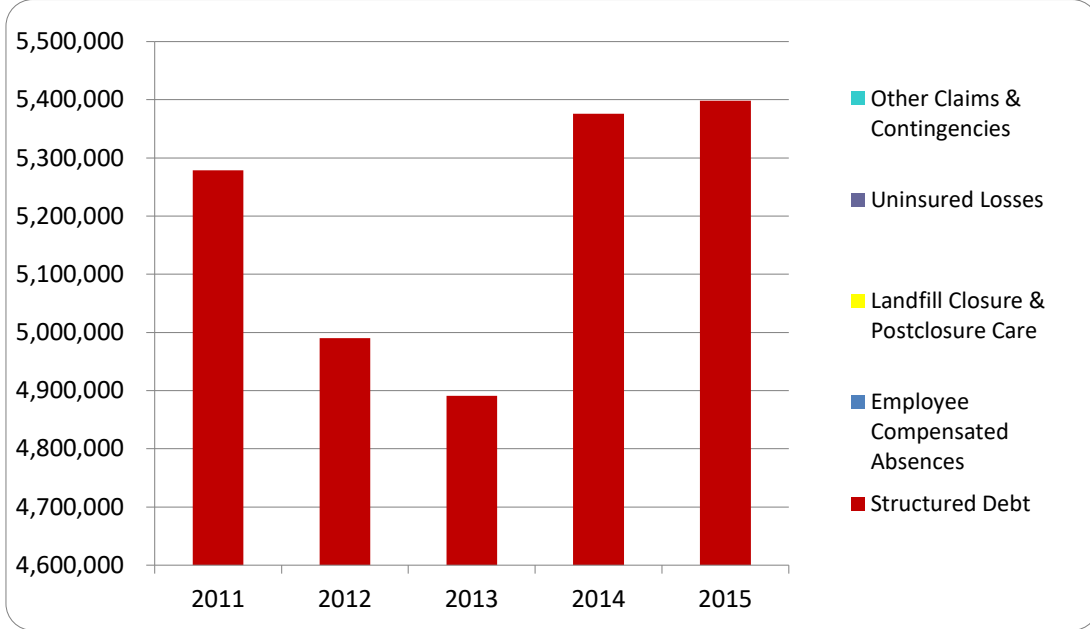
2. Retiree Health care funding status



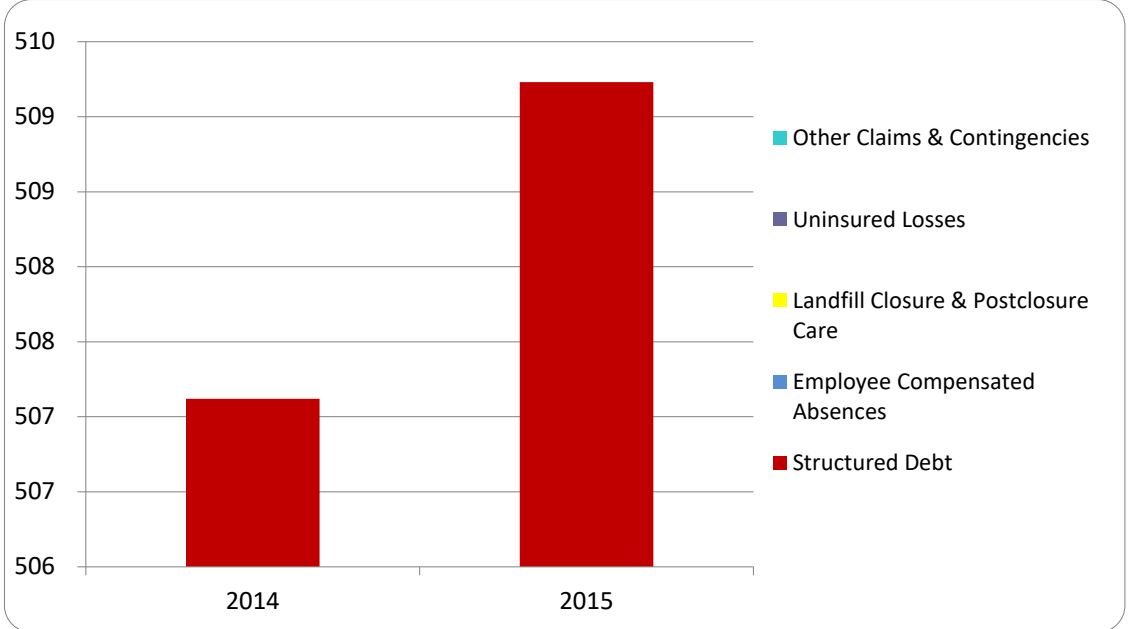
3. Percent funded - compared to the prior year



4. Long Term Debt obligations:



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



Commentary:

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