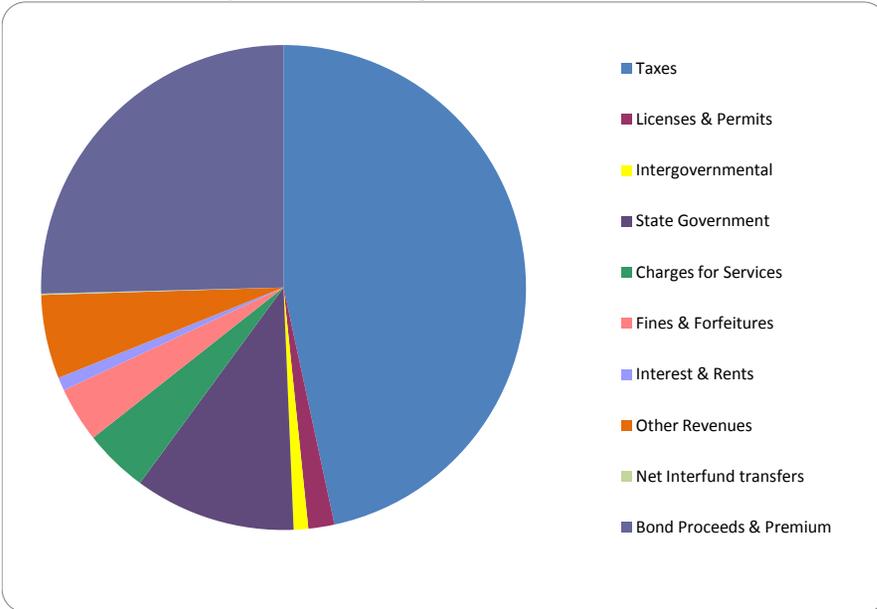


**CITIZEN'S GUIDE TO LOCAL UNIT FINANCES - City of Fraser (50-2030)**

**REVENUES**

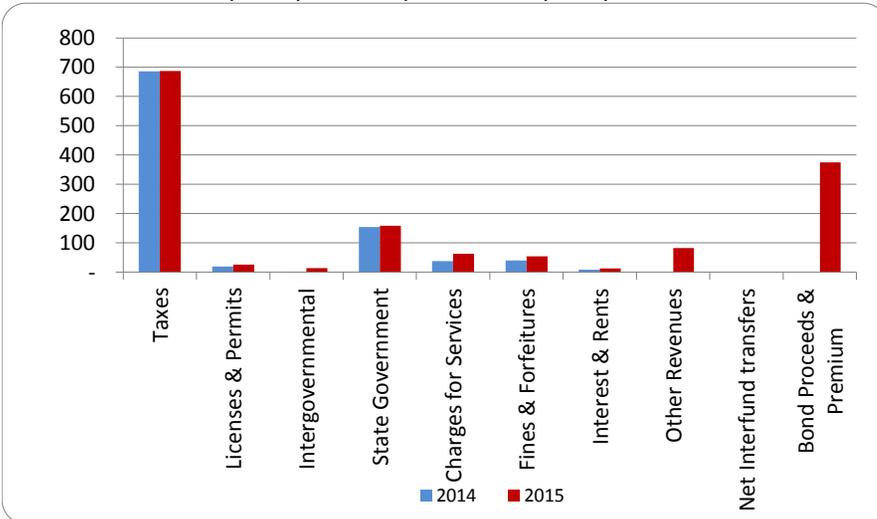
**1. Where our money comes from (all governmental funds)**



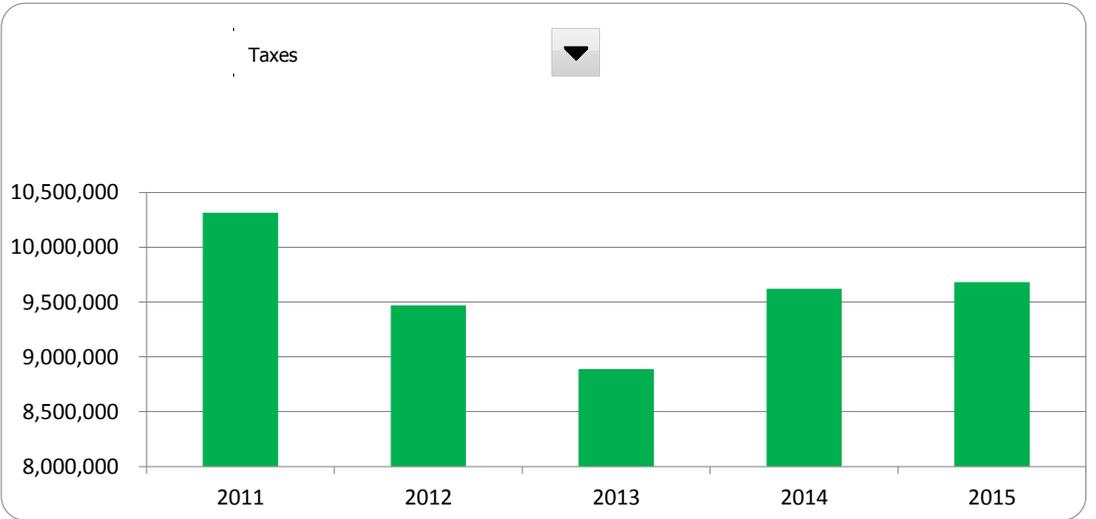
**2. Compared to the prior year**

	<u>2014</u>	<u>2015</u>	<u>% change</u>
Taxes	\$ 9,621,103	\$ 9,681,700	0.63%
Licenses & Permits	267,635	361,453	35.05%
Intergovernmental	18,321	201,518	999.93%
State Government	2,166,311	2,233,385	3.10%
Charges for Services	523,857	889,389	69.78%
Fines & Forfeitures	556,015	762,491	37.13%
Interest & Rents	124,853	184,041	47.41%
Other Revenues	1,223,617	1,158,373	-5.33%
Net Interfund transfers	138,040	18,254	-86.78%
Bond Proceeds & Premium	-	5,275,564	N/A
<b>Total Revenues</b>	<b><u>\$ 14,639,752</u></b>	<b><u>\$ 20,766,168</u></b>	<b>41.85%</b>

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

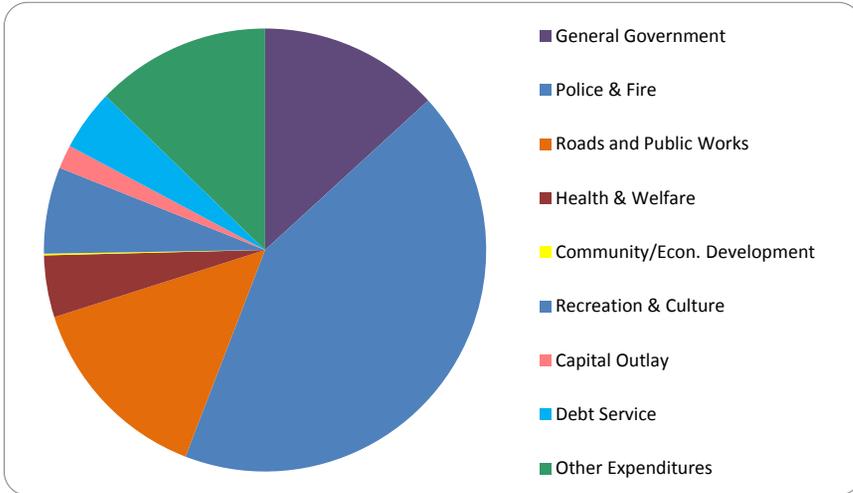


**4. Historical trends of individual sources**



Commentary:

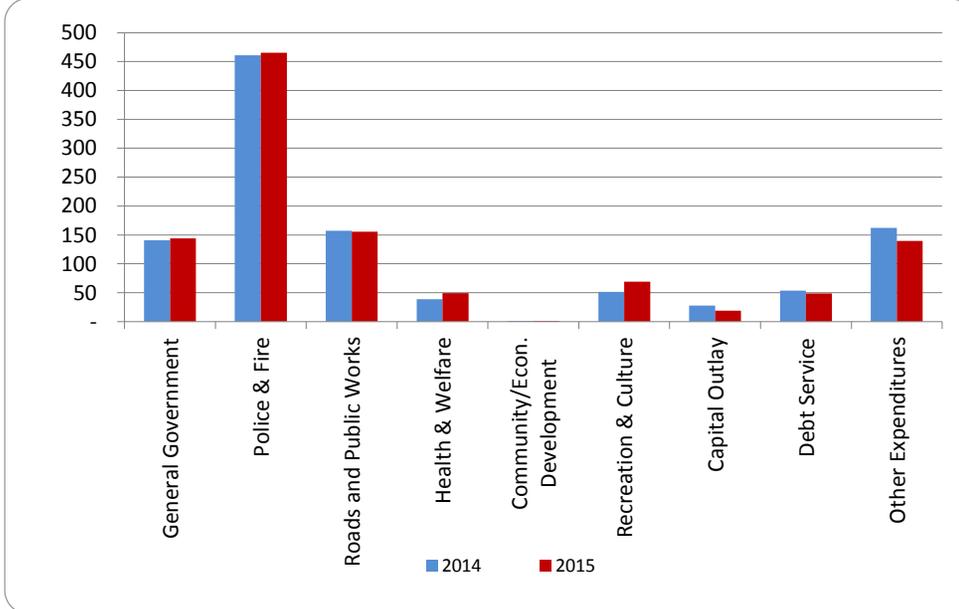
1. Where we spend our money (all governmental funds)



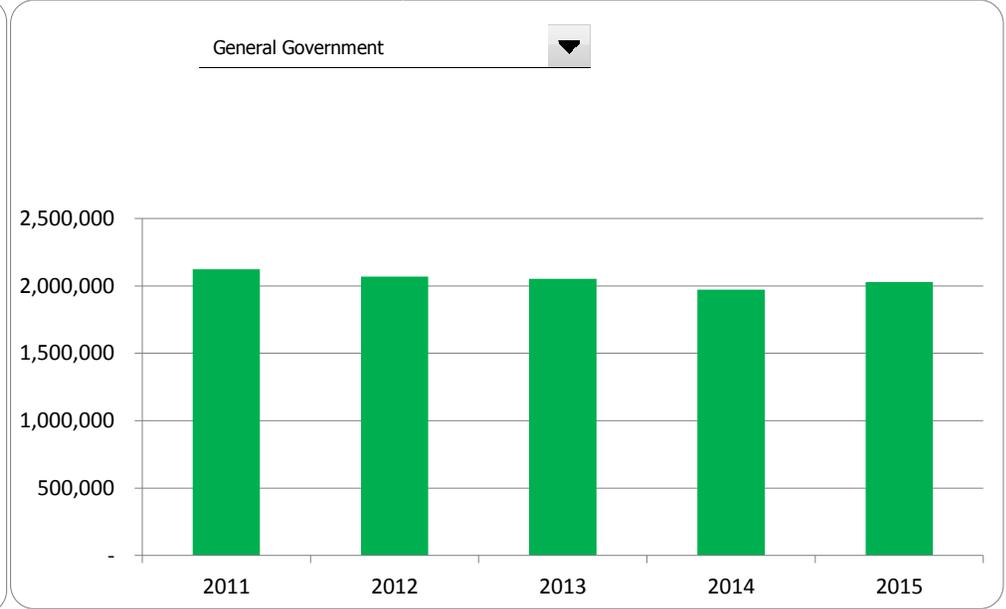
2. Compared to the prior year

	<u>2014</u>	<u>2015</u>	<u>% change</u>
General Government	\$ 1,972,098	\$ 2,027,859	2.83%
Police & Fire	6,463,799	6,551,785	1.36%
Roads and Public Works	2,207,394	2,187,128	-0.92%
Health & Welfare	542,248	693,576	27.91%
Community/Econ. Development	19,561	19,252	-1.58%
Recreation & Culture	720,568	970,550	34.69%
Capital Outlay	385,156	265,148	-31.16%
Debt Service	753,466	682,619	-9.40%
Other Expenditures	<u>2,273,767</u>	<u>1,962,873</u>	-13.67%
<b>Total Expenditures</b>	<b><u>\$ 15,338,057</u></b>	<b><u>\$ 15,360,790</u></b>	<b>0.15%</b>

3. Spending per capita - compared to the prior year



4. Historical trends of individual departments:



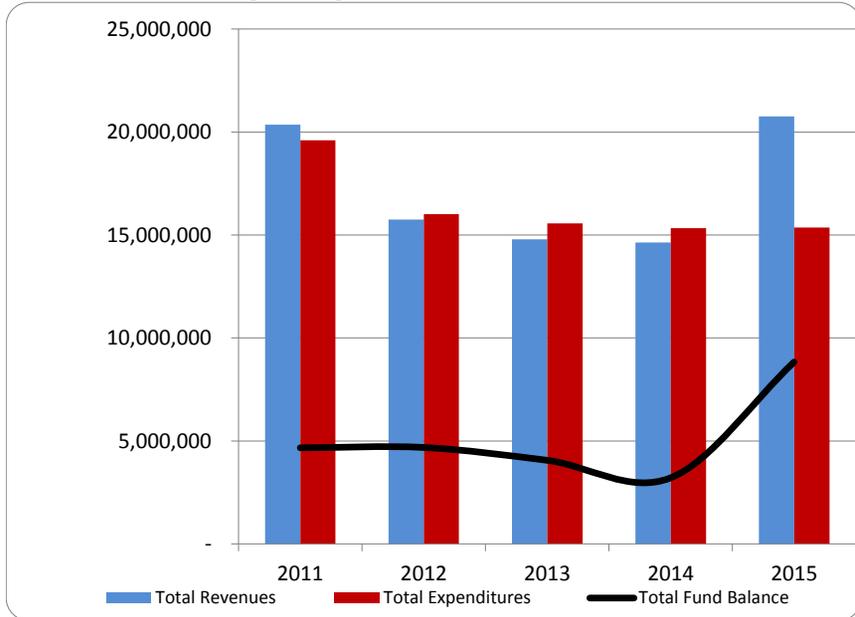
Commentary:

For more information on our unit's finances, contact Richard Haberman at (586) 293-3100.

**CITIZEN'S GUIDE TO LOCAL UNIT FINANCES - City of Fraser (50-2030)**

**FINANCIAL POSITION**

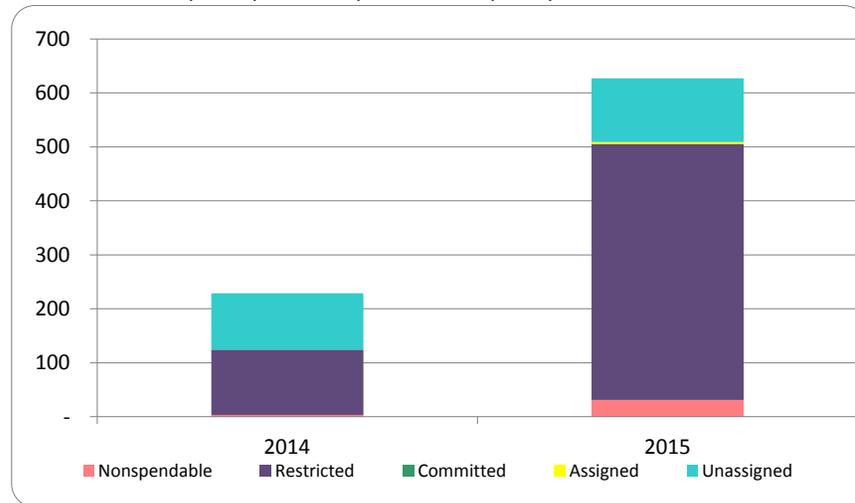
1. How have we managed our governmental fund resources (fund balance)?



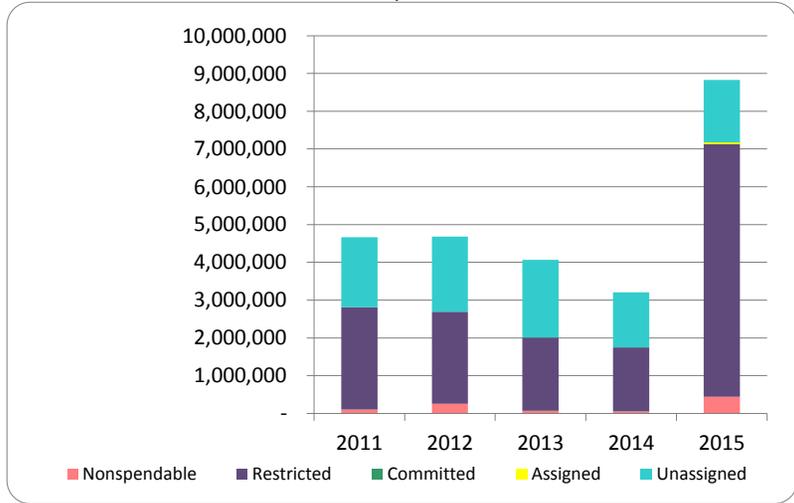
2. Compared to the prior year

	2014	2015	% change
Revenue	14,639,752	20,766,168	41.85%
Expenditures	15,338,057	15,360,790	0.15%
Surplus (shortfall)	(698,305)	5,405,378	-874.07%
Fund balance, by component:			
Nondspendable	51,116	443,569	767.77%
Restricted	1,694,978	6,683,314	294.30%
Committed	-	-	N/A
Assigned	-	47,566	N/A
Unassigned	1,464,802	1,656,334	13.08%
total fund balance	3,210,896	8,830,783	175.03%

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



4. Historical trends of individual components



Commentary:

For more information on our unit's finances, contact Richard Haberman at (586) 293-3100.

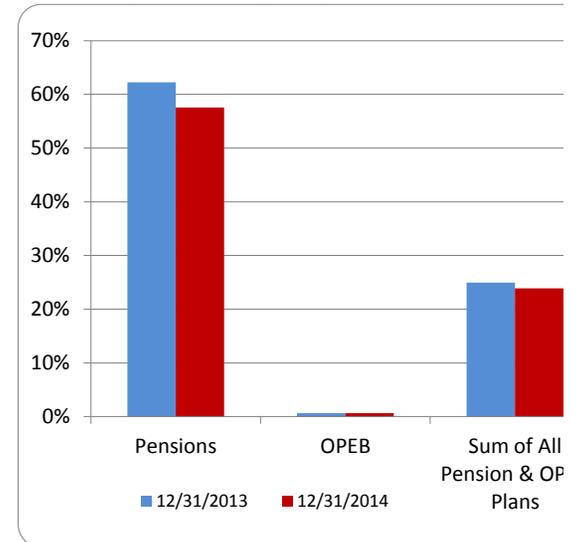
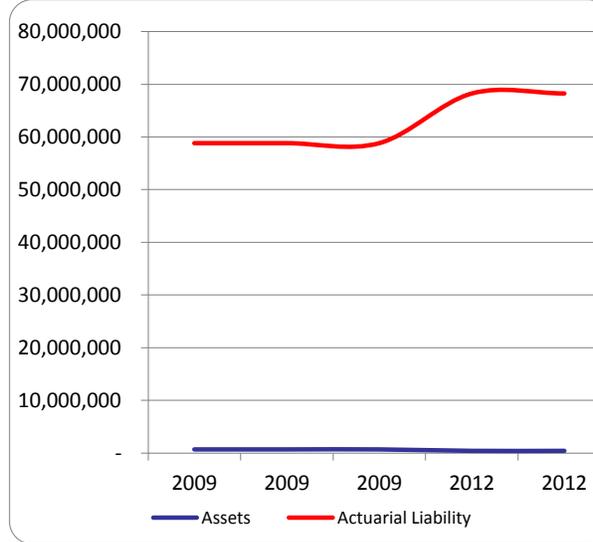
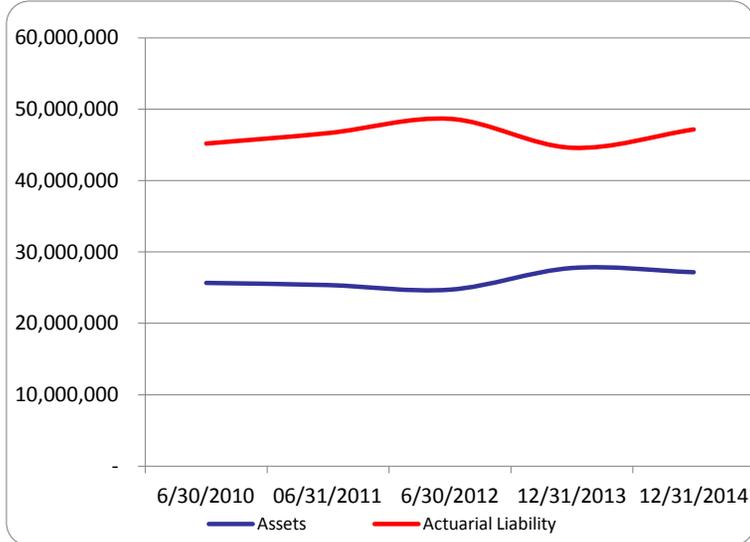
**CITIZEN'S GUIDE TO LOCAL UNIT FINANCES - City of Fraser (50-2030)**

**OTHER LONG TERM OBLIGATIONS**

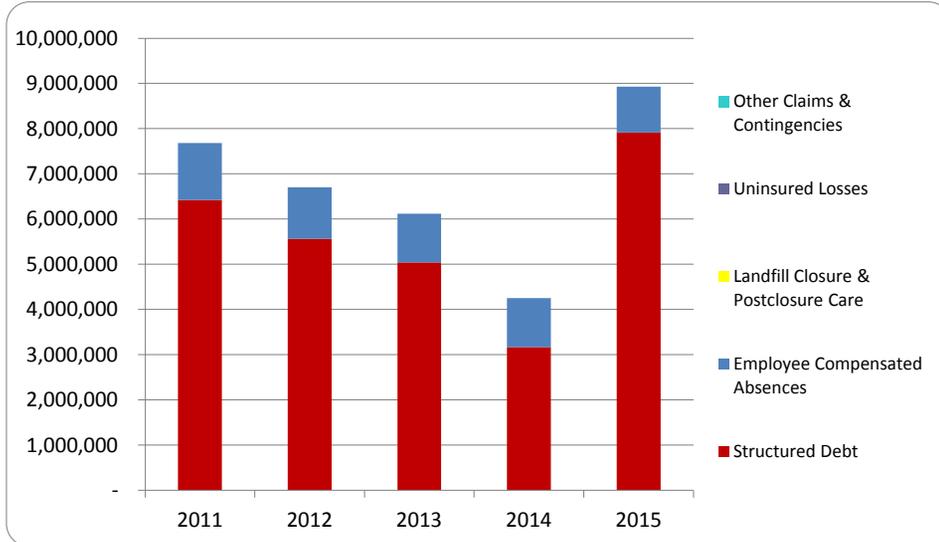
1. Pension funding status

2. Retiree Health care funding status

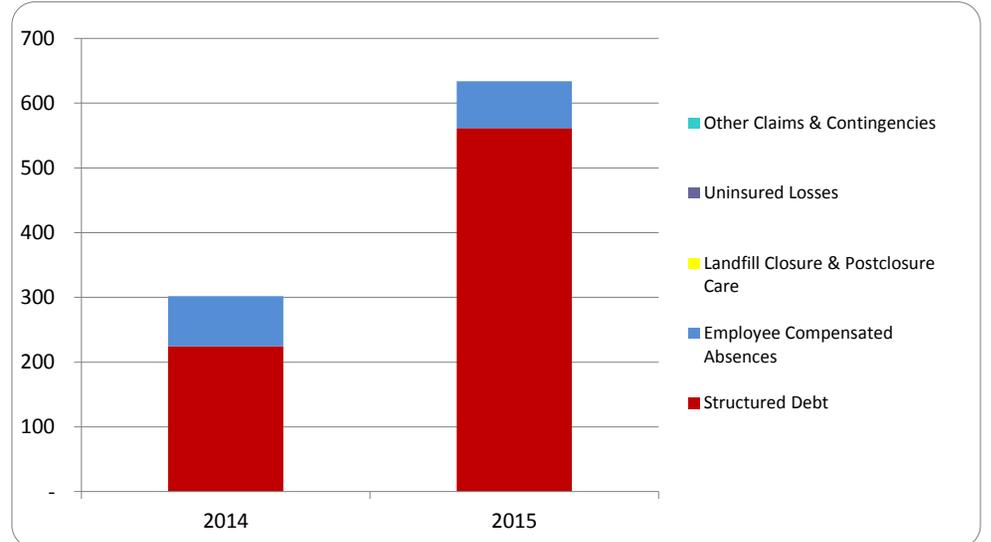
3. Percent funded - compared to the prior year



4. Long Term Debt obligations:



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



Commentary: