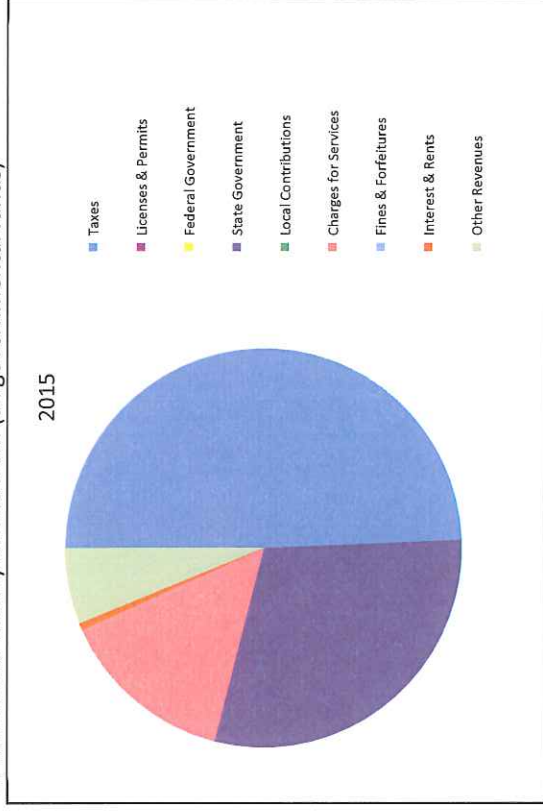
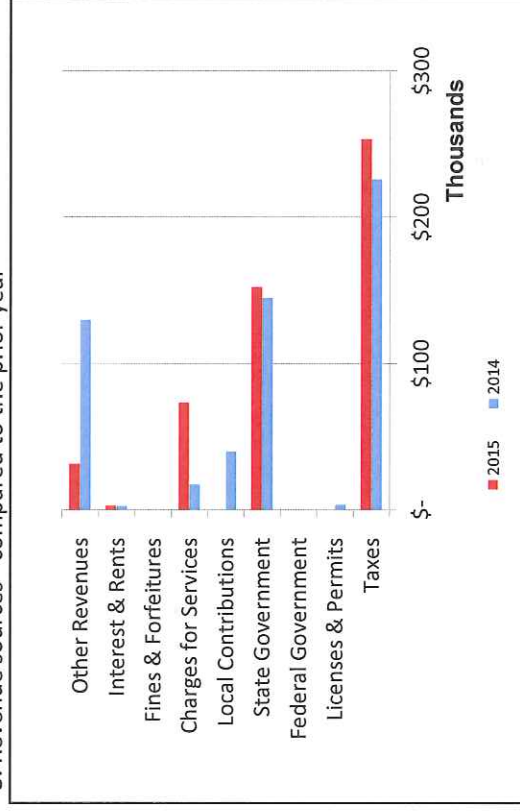


CITIZENS' GUIDE TO LOCAL UNIT FINANCES - Dryden - Lapeer

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



3. Revenue sources - compared to the prior year



Commentary:

For more information on our unit's finances, contact Rande Listerman at 810-796-2291.

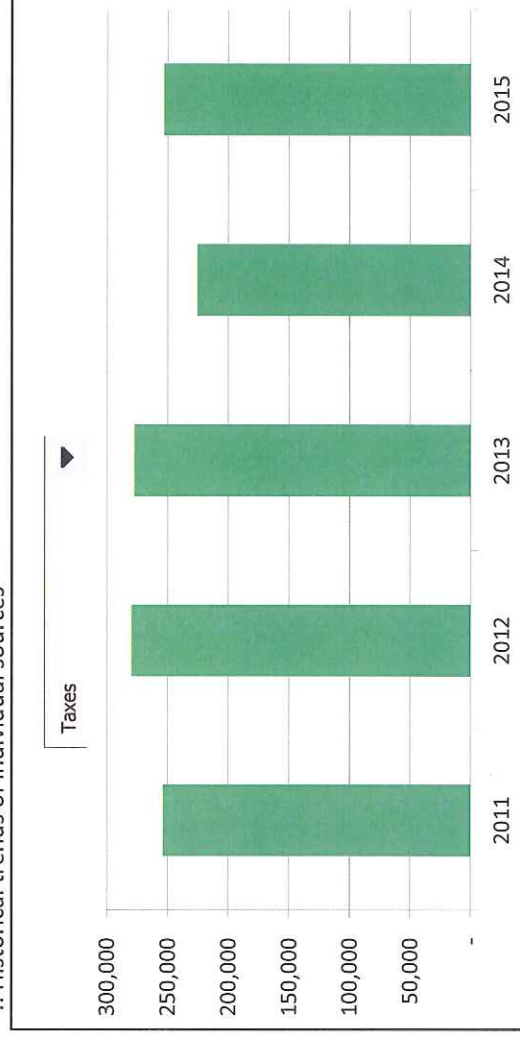
Chart data for charts 1, 3 & 4 are located underneath the charts.

CITIZEN'S GUIDE TO LOCAL UNIT FINANCES

2. Compared to the prior year

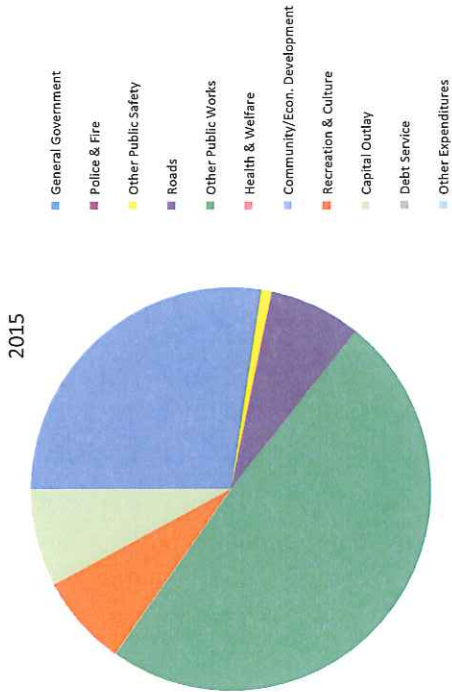
	2014	2015	Change
Taxes	\$ 225,856	\$ 253,460	12.22%
Licenses & Permits	\$ 3,703	\$ -	-100.00%
Federal Government	\$ -	\$ -	N/A
State Government	\$ 144,834	\$ 152,182	5.07%
Local Contributions	\$ 40,000	\$ -	-100.00%
Charges for Services	\$ 17,399	\$ 73,422	321.99%
Fines & Forfeitures	\$ -	\$ -	N/A
Interest & Rents	\$ 2,735	\$ 2,998	9.62%
Other Revenues	\$ 129,740	\$ 31,702	-75.56%
Total Revenues	\$ 564,267	\$ 513,764	-8.95%

4. Historical trends of individual sources



CITIZENS' GUIDE TO LOCAL UNIT FINANCES - Dryden - Lapeer

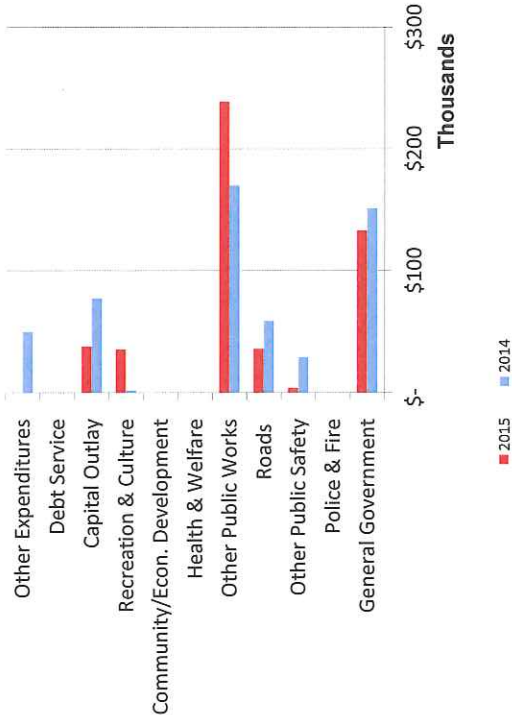
1. Where we spend our money (all governmental funds)



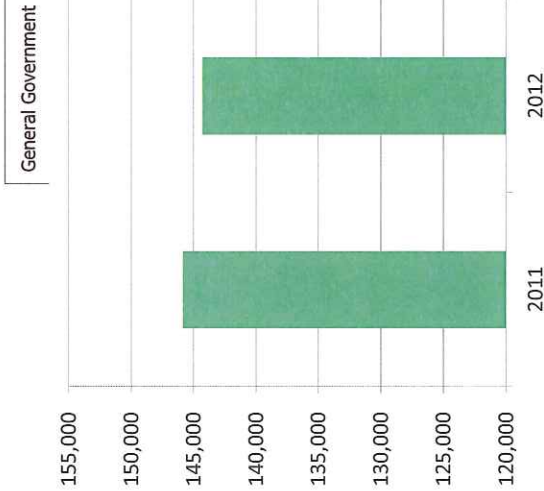
2. Compared to the prior year

	2014		2015	Change	
General Government	\$	151,253	\$	133,200	-11.94%
Police & Fire	\$	-	\$	-	N/A
Other Public Safety	\$	29,265	\$	4,212	-85.61%
Roads	\$	58,883	\$	36,071	-38.74%
Other Public Works	\$	170,106	\$	239,051	40.53%
Health & Welfare	\$	-	\$	-	N/A
Community/Econ. Development	\$	-	\$	-	N/A
Recreation & Culture	\$	1,844	\$	35,659	1833.79%
Capital Outlay	\$	77,456	\$	38,005	-50.93%
Debt Service	\$	-	\$	-	N/A
Other Expenditures	\$	50,000	\$	-	-100.00%
Total Expenditures	\$	538,807	\$	486,198	-9.76%

3. Spending - compared to the prior year



4. Historical trends of individual departments:

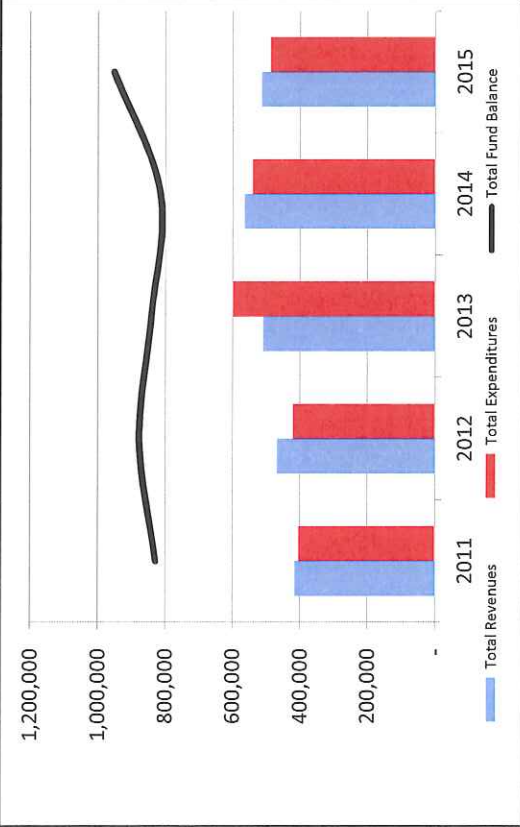


Commentary:

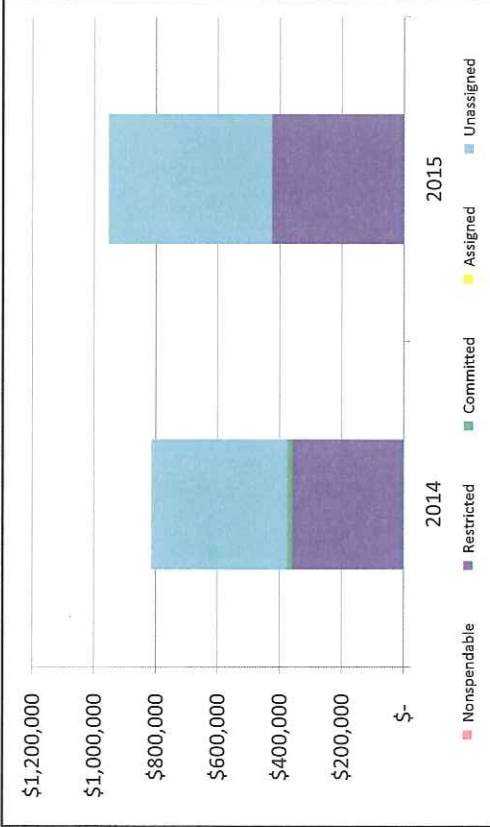
For more information on our unit's finances, contact Rande Listerman at 810-796-2291.

CITIZENS' GUIDE TO LOCAL UNIT FINANCES - Dryden - Lapeer

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



3. Fund balance - compared to the prior year



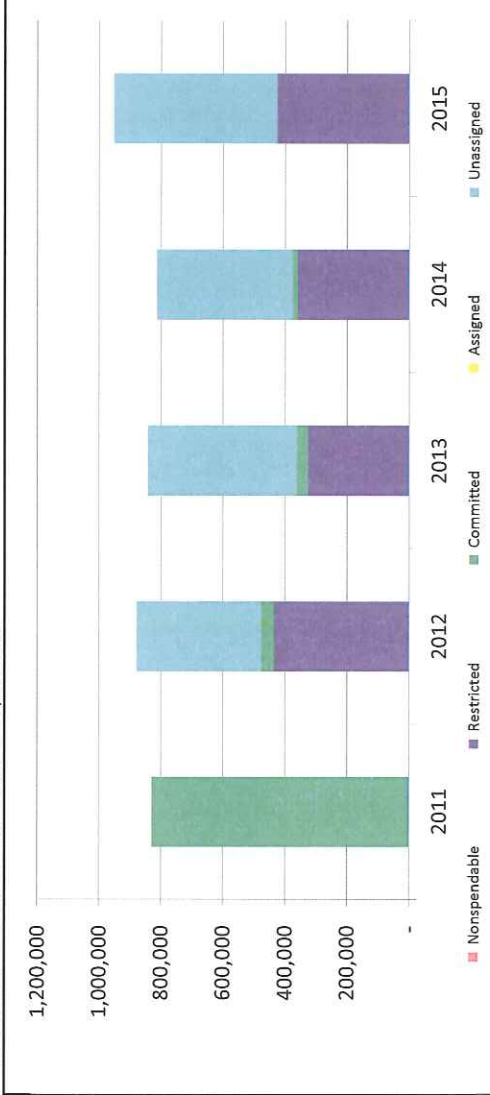
Commentary:

2. Compared to the prior year

	2014		2015		Change
Revenues	\$	564,267	\$	513,764	-8.95%
Expenditures	\$	538,807	\$	486,198	-9.76%
Surplus (Shortfall)	\$	25,460	\$	27,566	8.27%

Fund balance, by component:					
	2014		2015		Change
Nonspendable	\$	-	\$	-	N/A
Restricted	\$	356,714	\$	424,034	18.87%
Committed	\$	18,950	\$	-	-100.00%
Assigned	\$	-	\$	-	N/A
Unassigned	\$	439,241	\$	529,210	20.48%
Total Fund Balance	\$	814,905	\$	953,244	16.98%

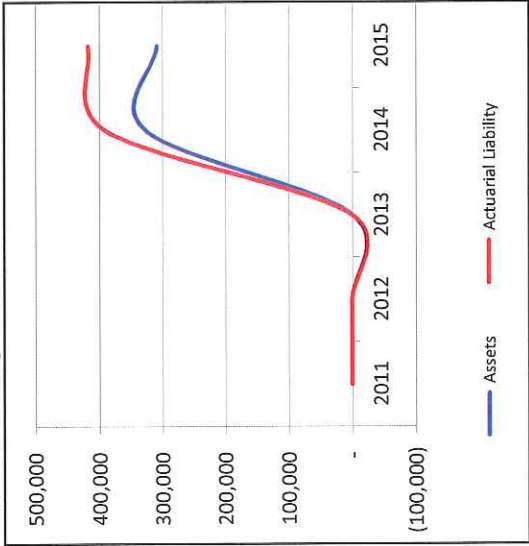
4. Historical trends of individual components



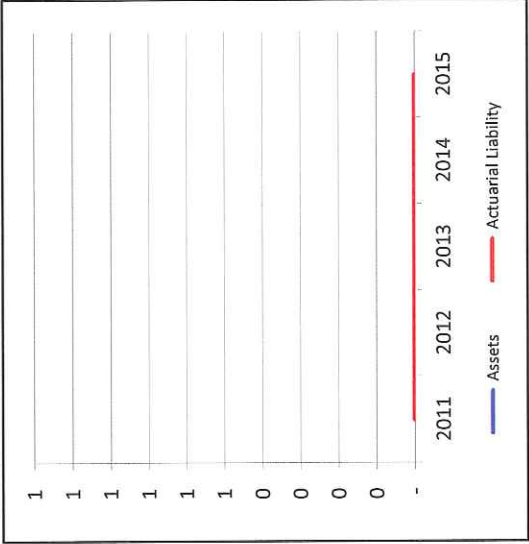
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CITIZENS' GUIDE TO LOCAL UNIT FINANCES - Dryden - Lapeer

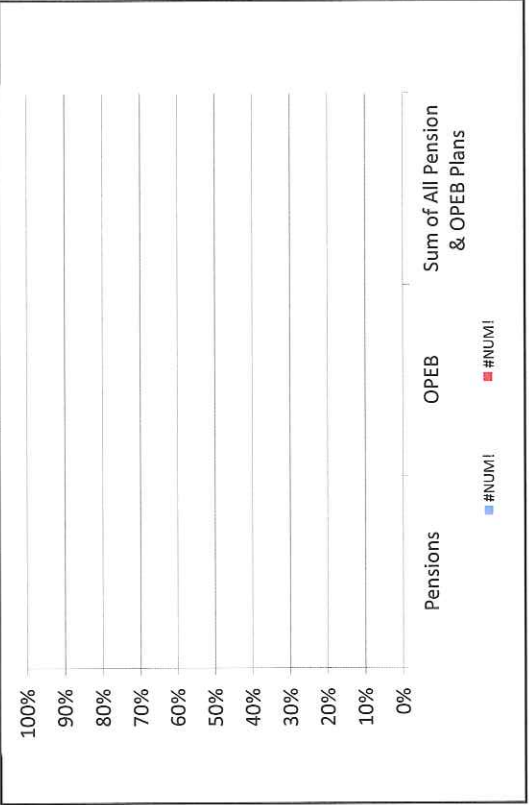
1. Pension funding status



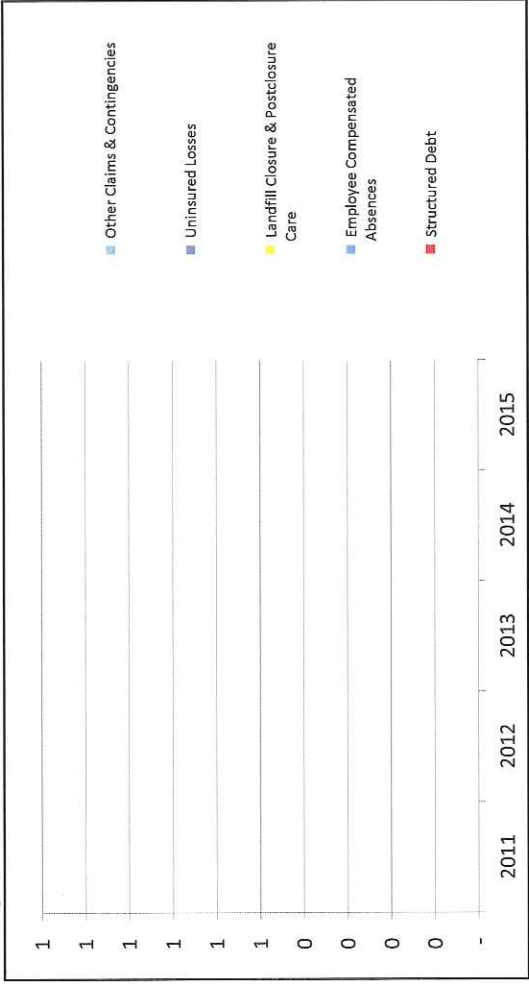
2. Retiree Health care funding status



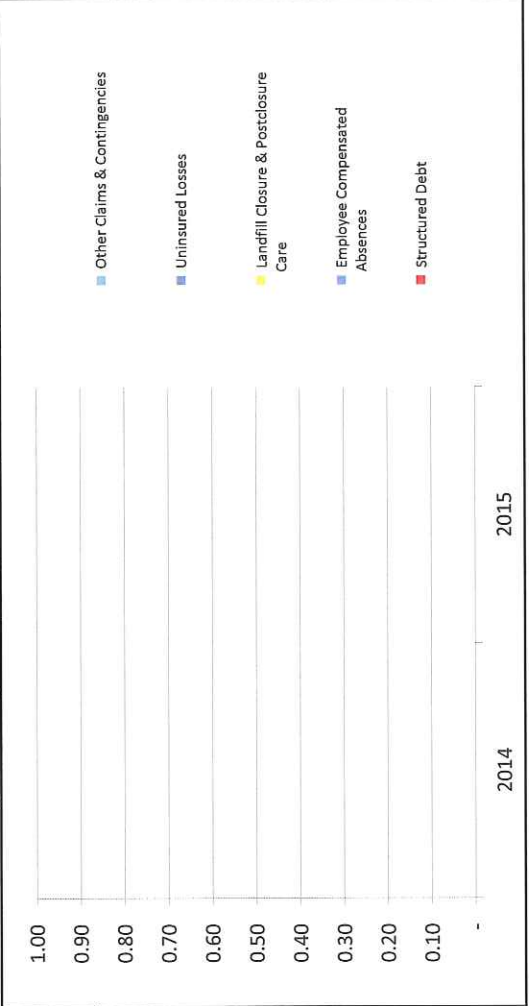
3. Percent funded - compared to the prior year



4. Long Term Debt obligations:



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



Commentary:

For more information on our unit's finances, contact Rande Listerman at 810-796-2291.

<u>F-65 line</u>	<u>Description</u>	<u>Aggregation</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
	All Governmental Funds (col. A & b)					
	REVENUES					
101	Property taxes	Taxes	253,864	279,801	277,588	225,856
102	Tax reverted property	Taxes	-	-	-	-
103	Commercial facilities tax	Taxes	-	-	-	-
104	Trailer taxes	Taxes	-	-	-	-
105	Hotel/ motel tax	Taxes	-	-	-	-
106	Industrial facilities tax	Taxes	-	-	-	-
107	Income tax	Taxes	-	-	-	-
108	Business licenses & permits	Licenses & Permits	-	-	-	-
109	Non-business licenses & permits	Licenses & Permits	-	4,751	-	3,703
110	Federal govt. grants - general government	Federal Government	-	-	-	-
111	Federal govt. grants - public safety	Federal Government	-	-	-	-
112	Federal govt. grants - streets & highways	Federal Government	-	-	-	-
113	Federal govt. grants - sanitation	Federal Government	-	-	-	-
114	Federal govt. grants - health and/or hospitals	Federal Government	-	-	-	-
115	Federal govt. grants - welfare	Federal Government	-	-	-	-
116	Federal govt. grants - culture & recreation	Federal Government	-	-	-	-
117	Federal govt. grants - housing & community development	Federal Government	-	-	-	-
118	Federal govt. grants - water	Federal Government	-	-	-	-
119	Federal govt. grants - electric	Federal Government	-	-	-	-
120	Federal govt. grants - transit	Federal Government	-	-	-	-
121	Federal govt. grants - other	Federal Government	-	-	-	-

<u>F-65 line</u>	<u>Description</u>	<u>Aggregation</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
122	State revenue sharing	State Government	58,511	68,732	73,737	75,902
123	State aid - general government	State Government	-	-	-	-
124	State payment in lieu of taxes	State Government	-	-	-	-
125	State swamp and land taxes	State Government	-	-	-	-
126	State aid - public safety	State Government	-	-	-	-
127	State pass-thru of act 51(Streets)	State Government	54,161	59,627	64,409	65,801
128	State aid - streets & bridges	State Government	-	-	-	3,131
129	State aid - sanitation	State Government	-	-	-	-
130	State aid - health and/or hospitals	State Government	-	-	-	-
131	State aid - welfare	State Government	-	-	-	-
132	State aid - culture & recreation	State Government	-	-	-	-
133	State aid - housing & community development	State Government	-	-	-	-
134	State aid - water	State Government	-	-	-	-
135	State aid - electric	State Government	-	-	-	-
136	State aid - transit	State Government	-	-	-	-
137	State aid - other	State Government	-	-	-	-
138	Local donations - general government	Local Contributions	-	-	-	-
139	Local donations - public safety	Local Contributions	-	-	-	-
140	Local donations - streets & highways	Local Contributions	-	-	-	-
141	Local donations - sanitation	Local Contributions	-	-	-	-
142	Local donations - health and/or hospitals	Local Contributions	-	-	-	-
143	Local donations - welfare	Local Contributions	-	-	-	-
144	Local donations - culture & recreation	Local Contributions	-	-	-	40,000
145	Local donations - housing & community development	Local Contributions	-	-	-	-
146	Local donations - Gas, water, electric	Local Contributions	-	-	-	-
147	Local donations - transit	Local Contributions	-	-	-	-
148	Local donations - other	Local Contributions	-	-	-	-
149	Court-ordered fees and charges	Charges for Services	-	-	-	-
150	Statutory court fees & charges	Charges for Services	-	-	-	-

<u>F-65 line</u>	<u>Description</u>	<u>Aggregation</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
151	Clerk's office charges	Charges for Services	-	-	-	-
152	Election charges	Charges for Services	-	-	-	-
153	Register of Deeds fees	Charges for Services	-	-	-	-
154	All other statutory fees	Charges for Services	-	-	-	-
155	Fire run charges	Charges for Services	-	-	-	-
156	Police fees	Charges for Services	-	-	-	-
157	Other charges for services	Charges for Services	6,212	19,870	26,604	4,005
158	Parks and recreation fees	Charges for Services	-	-	-	-
159	Parking fees	Charges for Services	-	-	-	-
160	All other fees	Charges for Services	15,689	-	-	13,394
161	Fines, penalties & forfeits	Fines & Forfeitures	-	-	-	-
162	Interest & dividends	Interest & Rents	2,502	3,915	1,584	2,735
163	Rents & royalties	Interest & Rents	-	-	33,738	-
164	Misc. other revenue	Other Revenues	23,509	30,602	31,424	25,674
165	Special assessments	Other Revenues	-	-	-	45,816
166	Sale of fixed assets	Other Revenues	-	-	-	-
167	Contributions	Other Revenues	-	-	-	33,250
168	Ambulance services	Other Revenues	-	-	-	-
169	Other refunds & rebates	Other Revenues	-	-	-	-
170	Debt issuance	Other Revenues	-	-	-	-
171	Extraordinary/ Special items	Other Revenues	-	-	-	-
172	Interfund transfers In	Other Revenues	-	-	-	25,000
	EXPENDITURES					

<u>F-65 line</u>	<u>Description</u>	<u>Aggregation</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
201	Legislative	General Government	6,163	4,974	4,620	4,595
202	Judicial	General Government	-	-	-	-
203	Chief executive	General Government	-	1,100	-	-
204	Treasurer	General Government	19,909	19,200	22,255	23,142
205	Assessing	General Government	-	-	-	-
206	Clerk	General Government	22,123	22,980	25,051	25,972
207	Elections	General Government	-	1,103	-	-
208	Finance	General Government	-	11,616	-	-
209	Building & grounds	General Government	38,285	44,262	45,387	34,553
210	All other gen gov.	General government	59,382	39,060	50,574	62,991
211	Police	Police & Fire	-	-	-	-
212	Fire	Police & Fire	-	-	-	-
213	Combined public safety	Police & Fire	-	-	-	-
214	Dispatch (if separate)	Police & Fire	-	-	-	-
215	Jail	Police & Fire	-	-	-	-
216	Building regulations	Other Public Safety	9,355	6,963	7,183	3,596
217	Other public safety	Other Public Safety	-	-	-	25,669
218	DPW	Other Public Works	100,600	76,707	81,480	77,035
219	Roads & bridges	Roads	48,689	60,419	51,559	58,883
220	Trash disposal & landfilling	Other Public Works	42,678	44,562	44,667	44,716
221	Water & sewer	Other Public Works	-	-	-	-
222	Electricity	Other Public Works	-	-	-	-
223	Airports	Other Public Works	-	-	-	-
224	Public transportation	Other Public Works	-	-	-	-
225	Water (separate fund)	Other Public Works	-	-	-	-

<u>2015</u>
5,764
-
-
25,152
-
18,050
-
-
36,198
48,036
-
-
-
-
-
2,193
2,019
-
36,071
-
-
-
-
-
-

F-65 line	Description	Aggregation	2011	2012	2013	2014
226	Other public works	Other Public Works	51,644	-	54,761	48,355
227	Health dept.	Health & Welfare	-	-	-	-
228	Alcoholism & substance abuse	Health & Welfare	-	-	-	-
229	Hospital	Health & Welfare	-	-	-	-
230	Medical examiner	Health & Welfare	-	-	-	-
231	Mental health	Health & Welfare	-	-	-	-
232	Ambulance	Health & Welfare	-	-	-	-
233	Child care	Health & Welfare	-	-	-	-
234	Human services	Health & Welfare	-	-	-	-
235	Area agency on aging	Health & Welfare	-	-	-	-
236	Veterans' programs	Health & Welfare	-	-	-	-
237	Other health & welfare	Health & Welfare	-	-	-	-
238	Public housing	Community/Econ. Development	-	-	-	-
239	Planning & zoning	Community/Econ. Development	-	-	-	-
240	Economic development	Community/Econ. Development	-	-	-	-
241	Oher community development	Community/Econ. Development	-	-	-	-
242	Parks & recreation	Recreation & Culture	-	-	-	1,844
243	Library	Recreation & Culture	-	-	-	-
244	Other cultural activities	Recreation & Culture	18,759	53,346	14,921	-
245	Fringe benefits not directly allocated to departments	Other Expenditures	-	-	-	-
246	Capital outlay	Capital Outlay	9,327	6,890	169,500	77,456
247	Debt service	Debt Service	-	-	-	-
248	Interfund transfers out	Other Expenditures	(25,000)	25,000	25,000	50,000
249	Extraordinary/ Special items	Other Expenditures	-	-	-	-
	FUND BALANCE					

<u>F-65 line</u>	<u>Description</u>	<u>Aggregation</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
531	Nonspendable	Nonspendable	-	-	-	-
532	Restricted	Restricted	-	433,090	323,584	356,714
533	Committed	Committed	829,405	43,187	37,703	18,950
534	Assigned	Assigned		-	-	-
535	Unassigned	Unassigned		402,242	481,673	439,241

2015
-
424,034
-
-
529,210