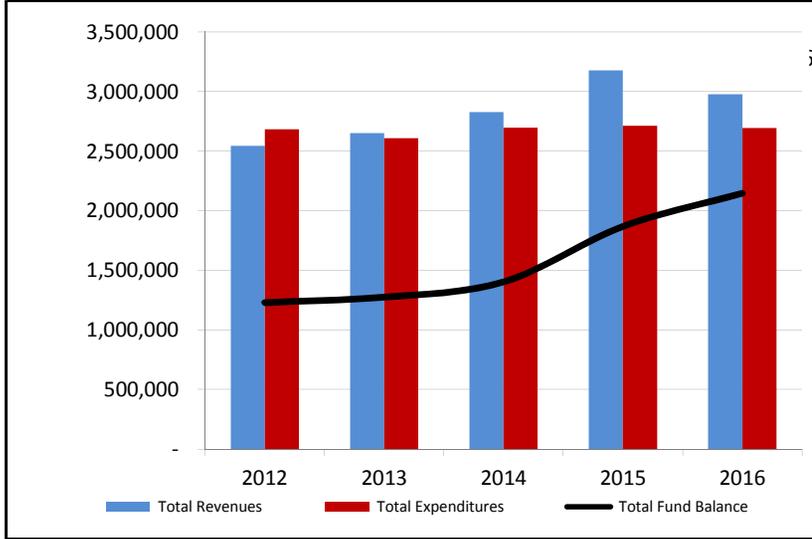


**CITIZENS' GUIDE TO LOCAL UNIT FINANCES - Kinross Charter Township - Chippewa**

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

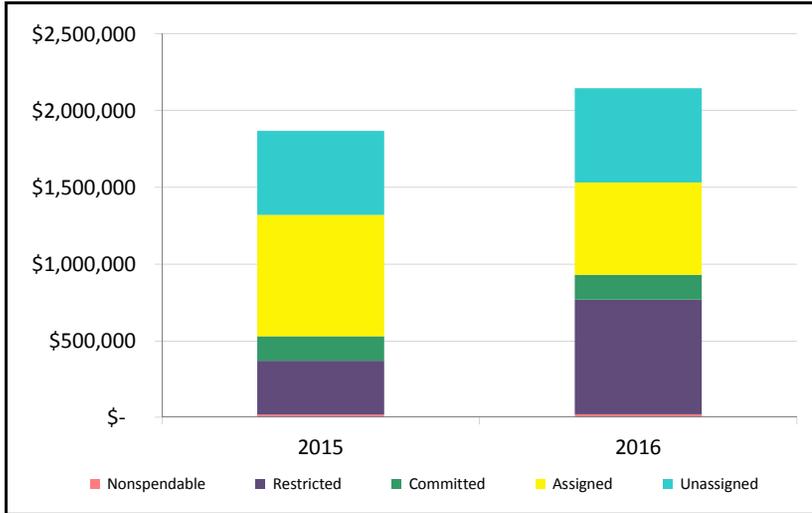


2. Compared to the prior year

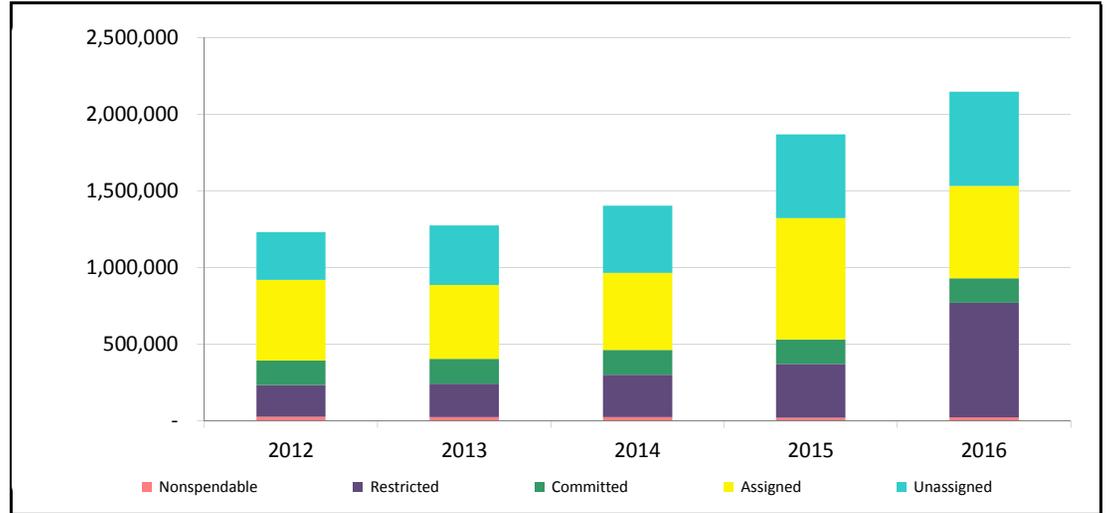
	2015	2016	Change
Revenues	\$ 3,178,518	\$ 2,976,612	-6.35%
Expenditures	\$ 2,711,943	\$ 2,695,391	-0.61%
Surplus (Shortfall)	\$ 466,575	\$ 281,221	-39.73%

Fund balance, by component:	2015	2016	Change
Nonspendable	\$ 19,408	\$ 20,096	3.54%
Restricted	\$ 349,990	\$ 748,318	113.81%
Committed	\$ 160,507	\$ 160,507	0.00%
Assigned	\$ 790,619	\$ 603,064	-23.72%
Unassigned	\$ 547,677	\$ 613,921	12.10%
Total Fund Balance	\$ 1,868,201	\$ 2,145,906	14.86%

3. Fund balance - compared to the prior year



4. Historical trends of individual components



Commentary: Following a double digit percentage increase in 2015, revenues decreased about 6.4% for 2016. Total Fund Balance still increased by over a quarter of a million dollars. The Ambulance Fund and the Road Maintenance Fund experienced the largest increases to fund balance. Road improvement projects already in the planning stage will use some of the fund balance accumulated in the Road Maintenance Fund.

For more information on our unit's finances, contact Supervisor Jim Moore at (906) 495-5381.