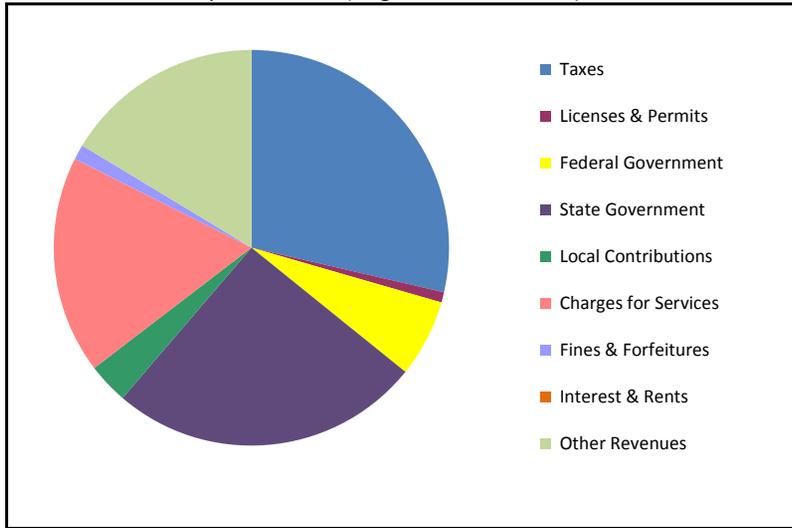


CITIZENS' GUIDE TO LOCAL UNIT FINANCES - Calhoun County - Calhoun 130000

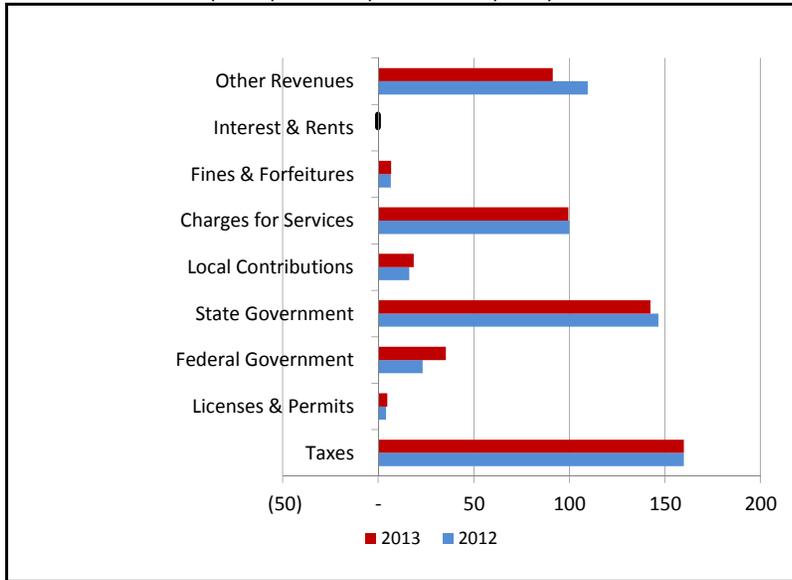
1. Where our money comes from (all governmental funds)



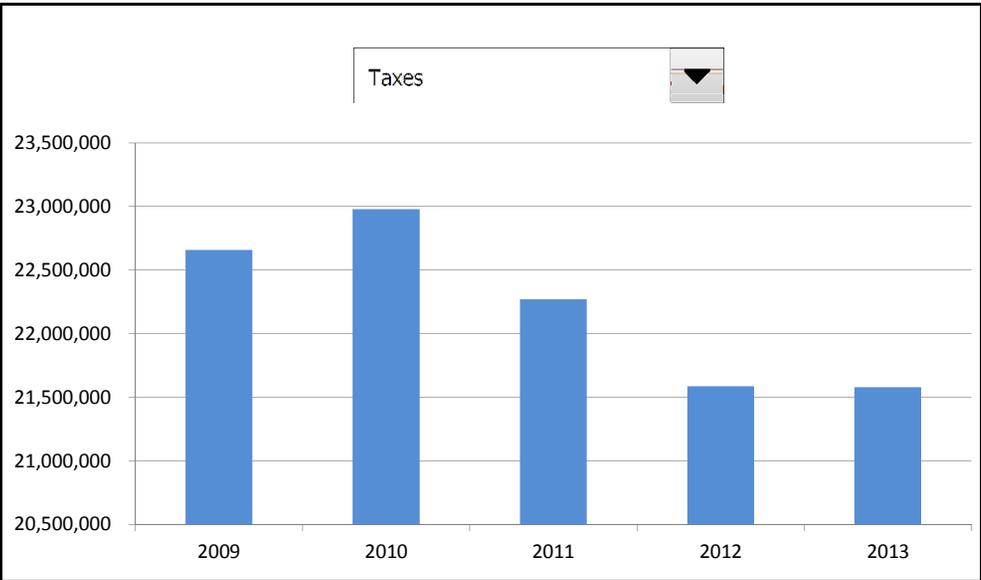
2. Compared to the prior year

	2012	2013	Change
Taxes	\$ 21,587,107	\$ 21,578,383	-0.04%
Licenses & Permits	551,974	638,852	15.74%
Federal Government	3,134,853	4,770,774	52.18%
State Government	19,790,467	19,229,328	-2.84%
Local Contributions	2,190,466	2,505,990	14.40%
Charges for Services	13,516,905	13,421,839	-0.70%
Fines & Forfeitures	886,110	926,240	4.53%
Interest & Rents	55,667	(12,032)	-121.61%
Other Revenues	14,798,355	12,322,639	-16.73%
Total Revenues	\$ 76,511,904	\$ 75,382,013	-1.48%

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



4. Historical trends of individual sources

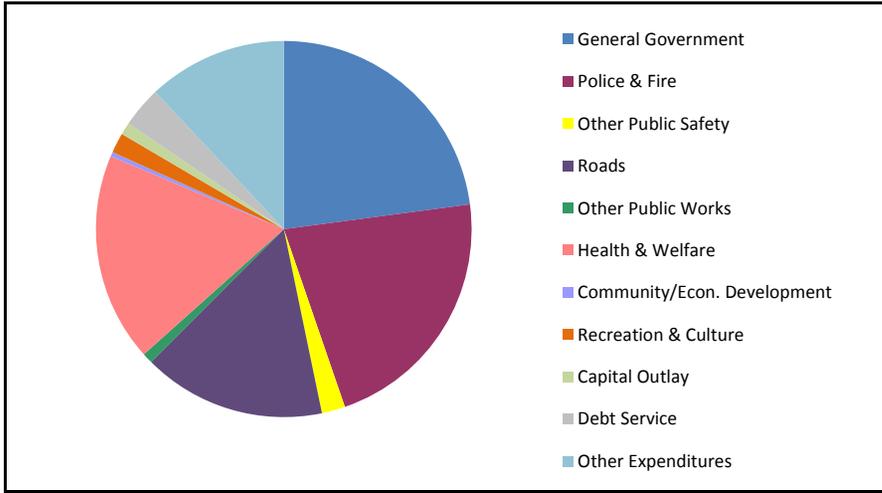


Commentary: In 2012, Other Revenues included issuance of \$2.7M in capital project bonds. In 2013, the increase in Federal Government revenues was primarily due to increased Road Department project grants totaling \$1.5M. Total Revenues in All Governmental Funds decreased slightly from 2012 to 2013.

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CITIZENS' GUIDE TO LOCAL UNIT FINANCES - Calhoun County - Calhoun 130000

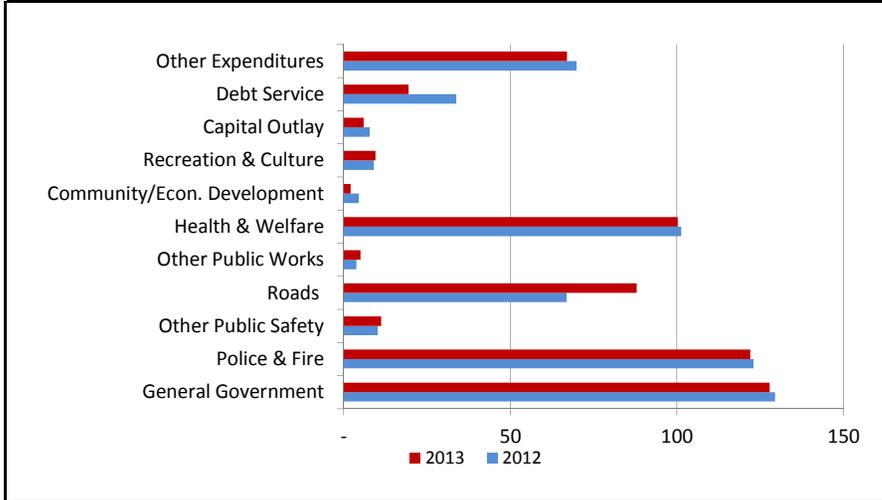
1. Where we spend our money (all governmental funds)



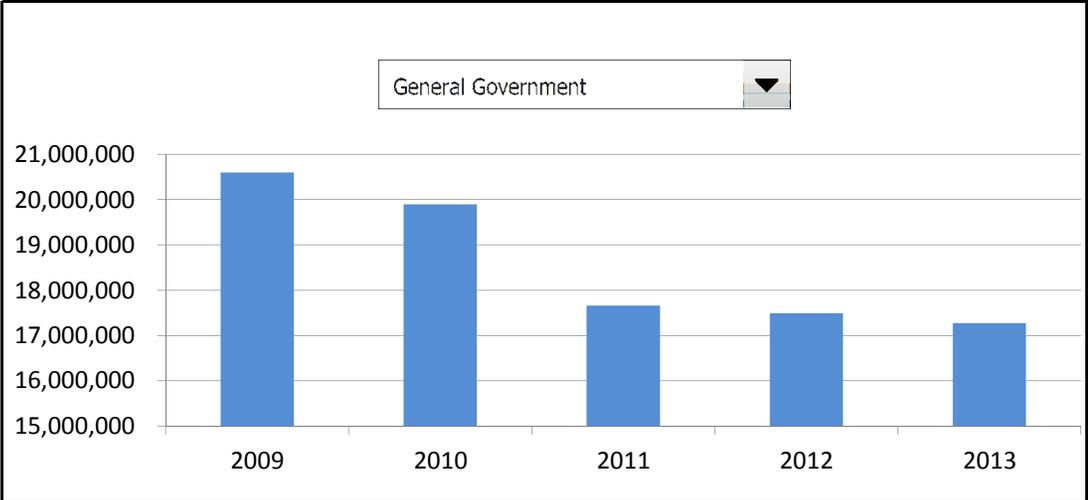
2. Compared to the prior year

	2012	2013	Change
General Government	\$ 17,489,281	\$ 17,269,970	-1.25%
Police & Fire	16,617,420	16,474,487	-0.86%
Other Public Safety	1,379,869	1,519,970	10.15%
Roads	9,041,083	11,874,190	31.34%
Other Public Works	520,384	679,189	30.52%
Health & Welfare	13,693,214	13,539,193	-1.12%
Community/Econ. Development	621,120	287,444	-53.72%
Recreation & Culture	1,226,397	1,286,616	4.91%
Capital Outlay	1,052,217	815,769	-22.47%
Debt Service	4,562,736	2,635,144	-42.25%
Other Expenditures	9,449,787	9,047,186	-4.26%
Total Expenditures	\$ 75,653,508	\$ 75,429,158	-0.30%

3. Spending per capita - compared to the prior year



4. Historical trends of individual departments:

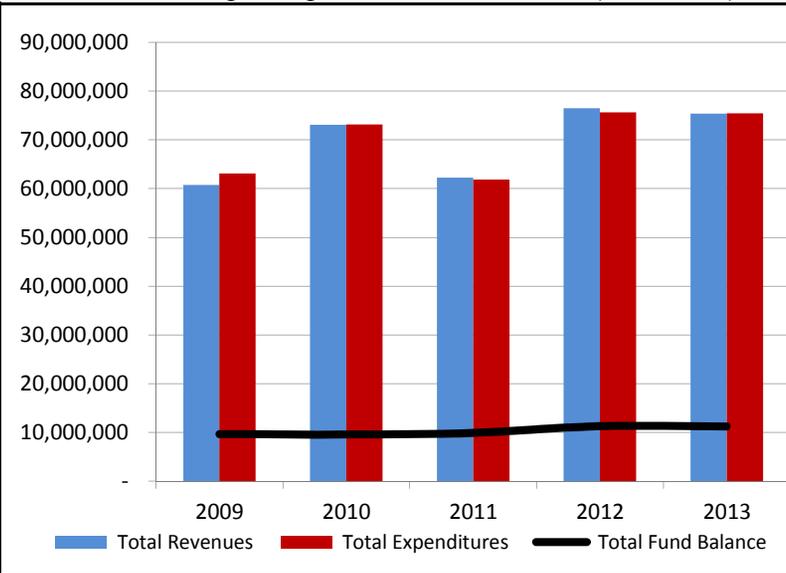


Commentary: In response to reduced revenues, spending decreased in General Government, Police & Fire, Health & Welfare, Community Development, Capital Outlay, Debt Service, and Other Expenditures. Increases in Other Public Safety related to new law enforcement services contracts with townships. Increases in Roads and Other Public Works categories were due to increased Federal road and bridge project funding.

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CITIZENS' GUIDE TO LOCAL UNIT FINANCES - Calhoun County - Calhoun 130000

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

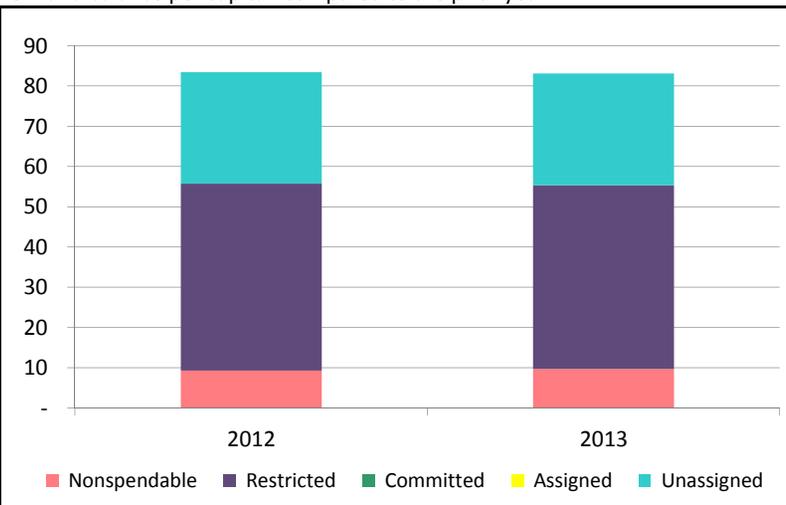


2. Compared to the prior year

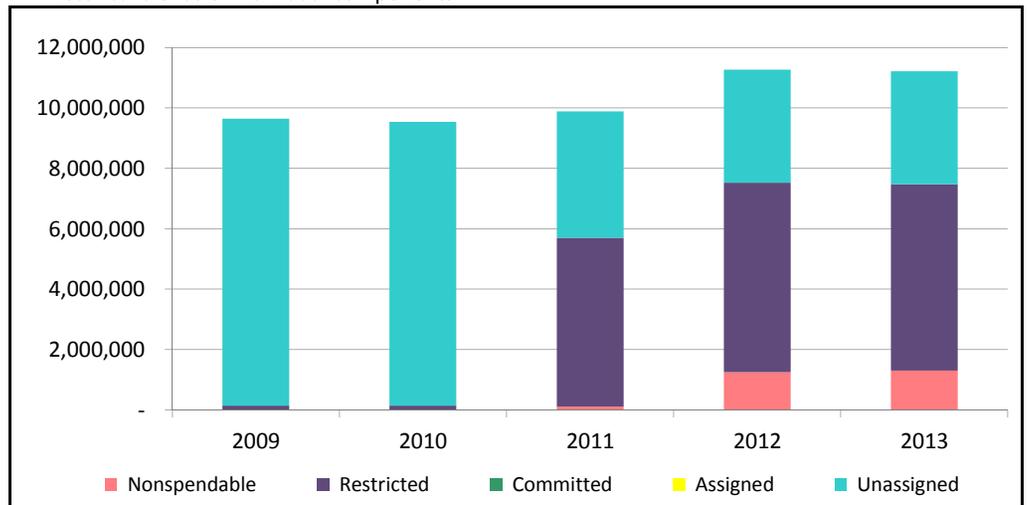
Statement Balance	2012	2013	Change
Revenues	\$ 76,511,904	\$ 75,382,013	-1.48%
Expenditures	75,653,508	75,429,158	-0.30%
Surplus (Shortfall)	\$ 858,396	\$ (47,145)	-105.49%

Fund balance	2012	2013	Change
Nonspendable	\$ 1,255,585	\$ 1,308,607	4.22%
Restricted	6,271,860	6,168,999	-1.64%
Committed	-	-	N/A
Assigned	-	-	N/A
Unassigned	3,742,779	3,745,470	0.07%
Total Fund Balance	\$ 11,270,224	\$ 11,223,076	-0.42%

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



4. Historical trends of individual components

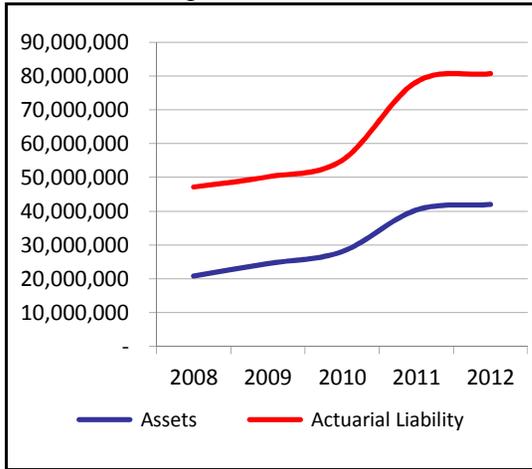


Commentary: The small net decrease in Total Fund Balance from 2012 to 2013 reflected planned use of accumulated restricted fund balances, primarily in the Public Health Department.

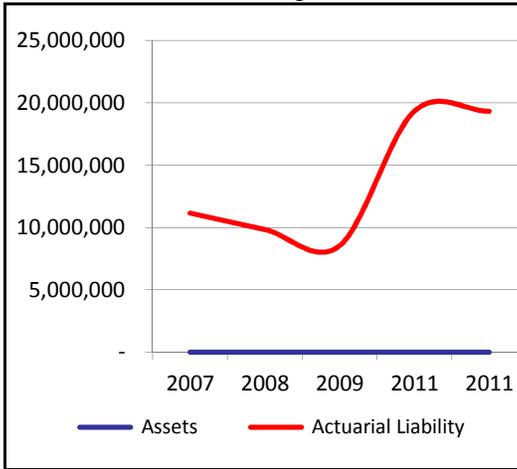
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CITIZENS' GUIDE TO LOCAL UNIT FINANCES - Calhoun County - Calhoun 130000

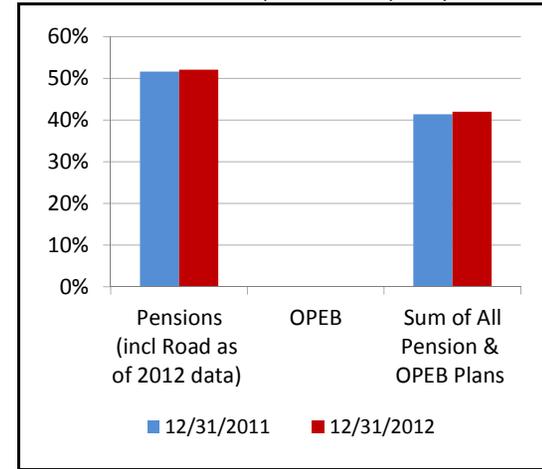
1. Pension funding status



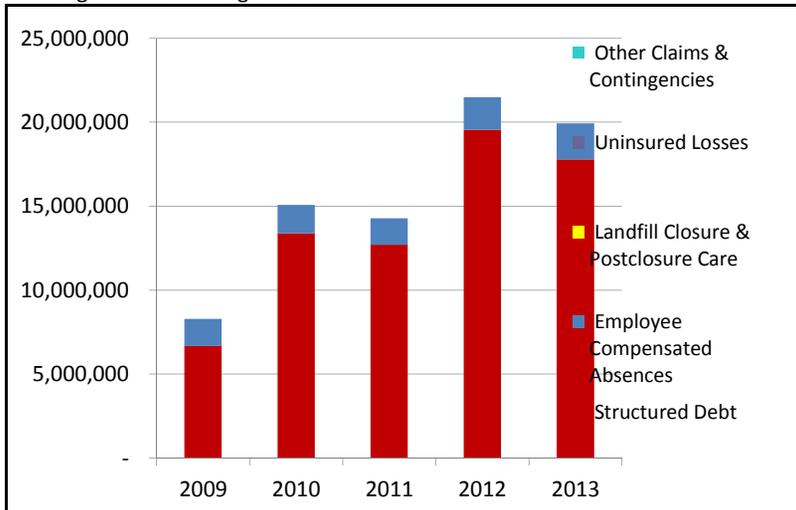
2. Retiree Health care funding status



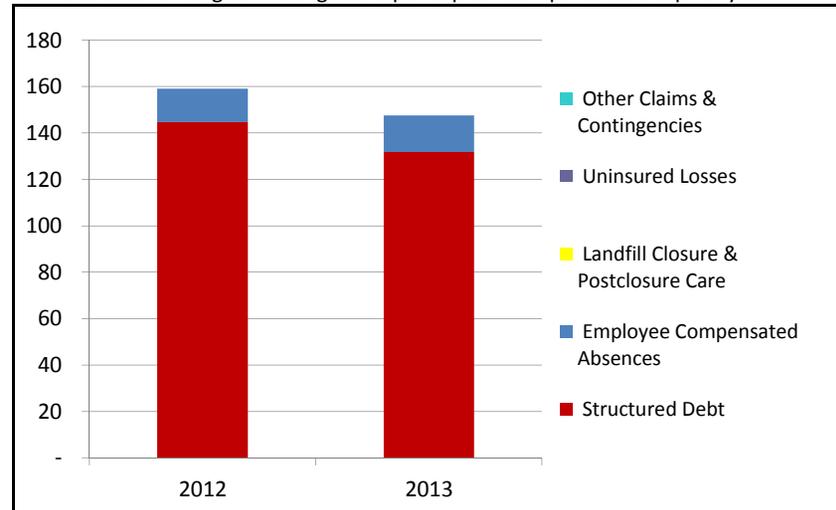
3. Percent funded - compared to the prior year



4. Long Term Debt obligations:



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



Commentary: The County's Pension Plans remained at 52% funded from 2011 to 2012. Long Term Debt decreased in 2013 as Structured Debt (Bond Issuance) continues to get paid off as scheduled.

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