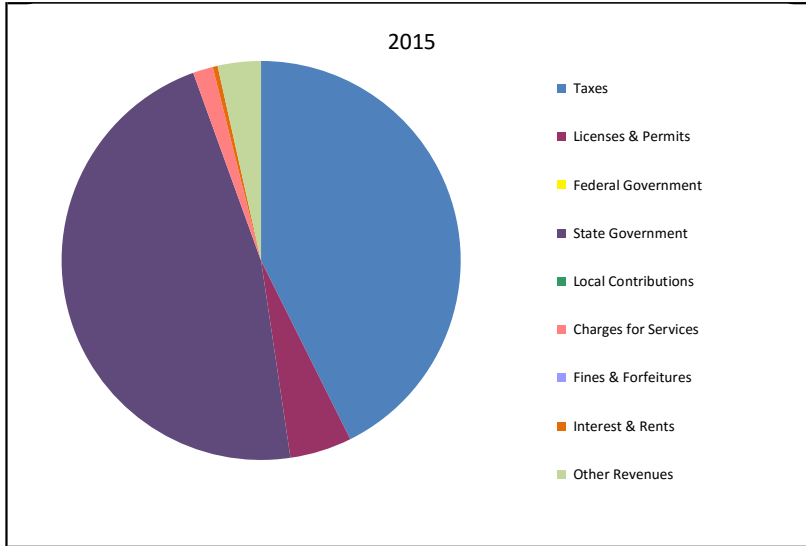


## CITIZENS' GUIDE TO LOCAL UNIT FINANCES - Athens - Calhoun

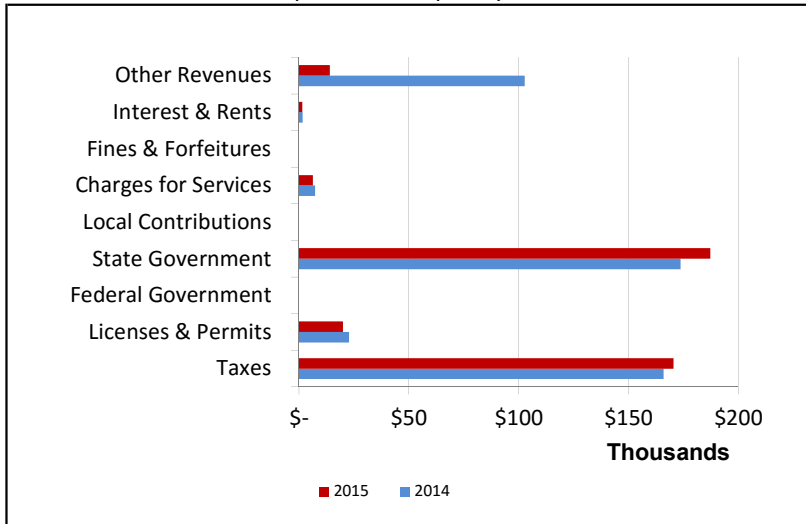
### 1. Where our money comes from (all governmental funds)



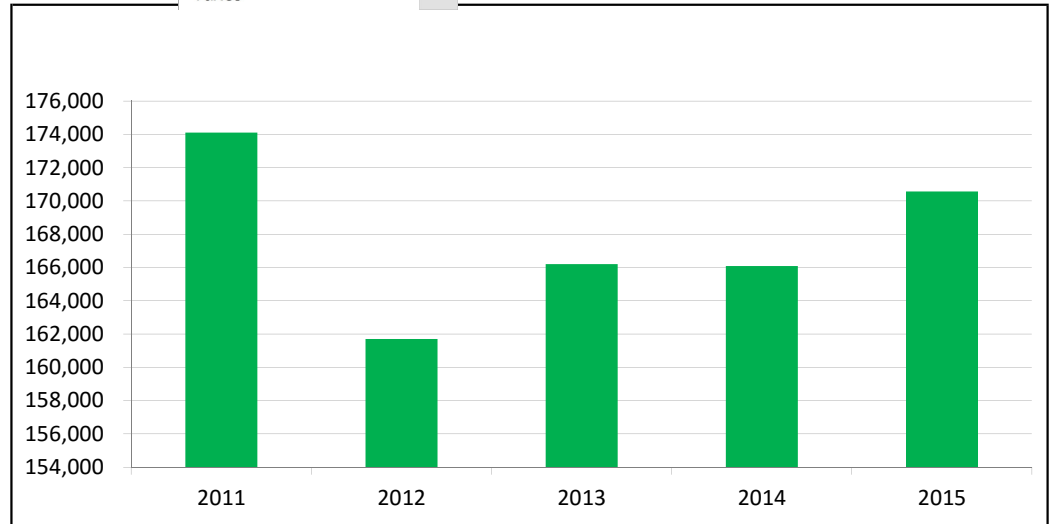
### 2. Compared to the prior year

	2014	2015	Change
Taxes	\$ 166,076	\$ 170,558	2.70%
Licenses & Permits	\$ 22,762	\$ 20,100	-11.69%
Federal Government	\$ -	\$ -	N/A
State Government	\$ 173,759	\$ 187,316	7.80%
Local Contributions	\$ -	\$ -	N/A
Charges for Services	\$ 7,458	\$ 6,428	-13.81%
Fines & Forfeitures	\$ -	\$ -	N/A
Interest & Rents	\$ 1,738	\$ 1,597	-8.11%
Other Revenues	\$ 102,720	\$ 14,041	-86.33%
<b>Total Revenues</b>	<b>\$ 474,513</b>	<b>\$ 400,040</b>	<b>-15.69%</b>

### 3. Revenue sources - compared to the prior year



### 4. Historical tr Taxes

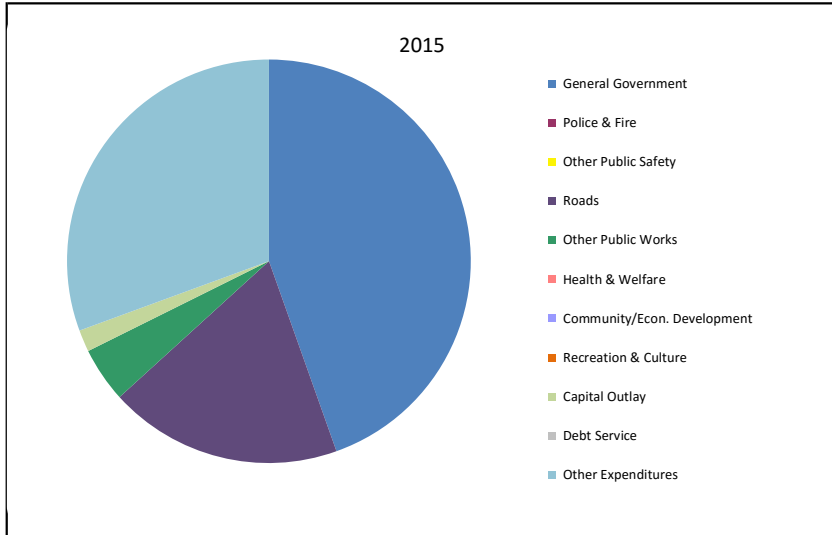


Commentary:

For more information on our unit's finances, contact Michael Alverson at (269) 729-5515.

**CITIZENS' GUIDE TO LOCAL UNIT FINANCES - Athens - Calhoun**

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

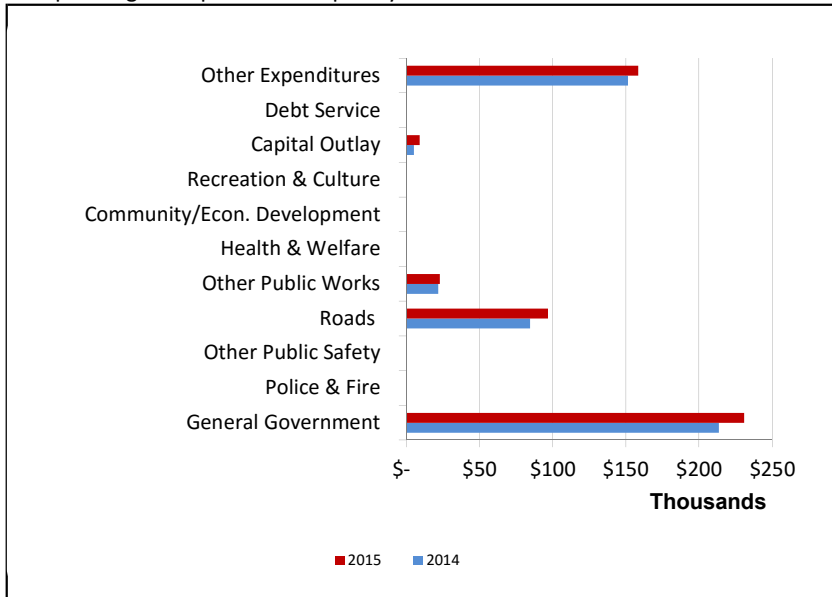


2. Compared to the prior year

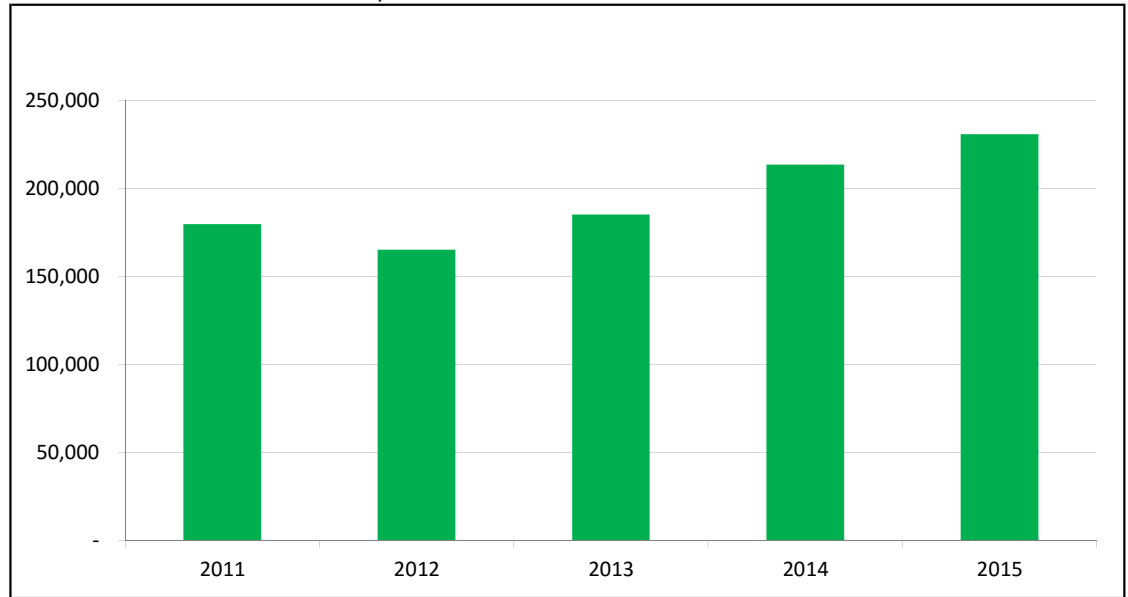
	2014	2015	Change
General Government	\$ 213,536	\$ 230,806	8.09%
Police & Fire	\$ -	\$ -	N/A
Other Public Safety	\$ -	\$ -	N/A
Roads	\$ 84,580	\$ 96,887	14.55%
Other Public Works	\$ 21,765	\$ 22,826	4.87%
Health & Welfare	\$ -	\$ -	N/A
Community/Econ. Development	\$ -	\$ -	N/A
Recreation & Culture	\$ -	\$ -	N/A
Capital Outlay	\$ 5,088	\$ 9,048	77.83%
Debt Service	\$ -	\$ -	N/A
Other Expenditures	\$ 151,529	\$ 158,521	4.61%
<b>Total Expenditures</b>	<b>\$ 476,498</b>	<b>\$ 518,088</b>	<b>8.73%</b>

General Government ▼

3. Spending - compared to the prior year



4. Historical trends of individual departments:

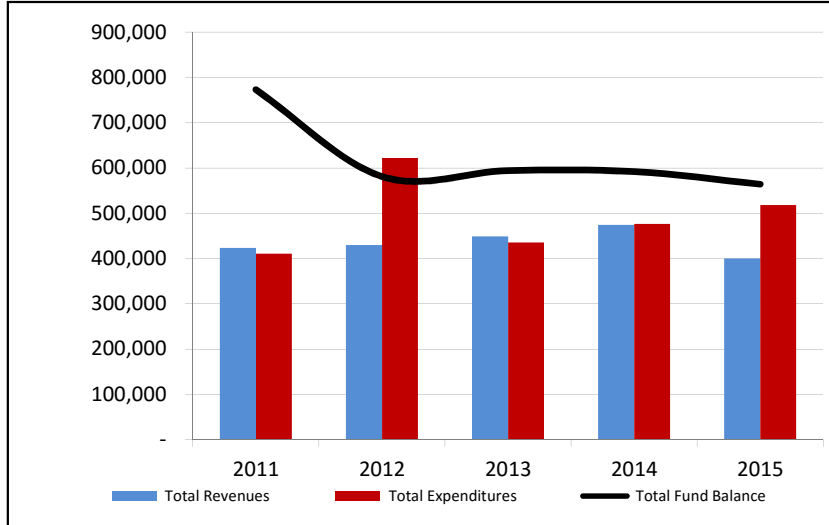


Commentary:

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**CITIZENS' GUIDE TO LOCAL UNIT FINANCES - Athens - Calhoun**

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

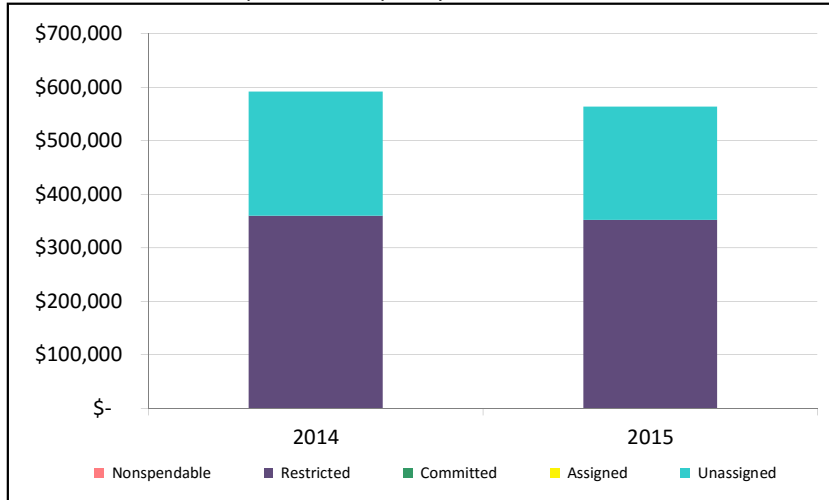


2. Compared to the prior year

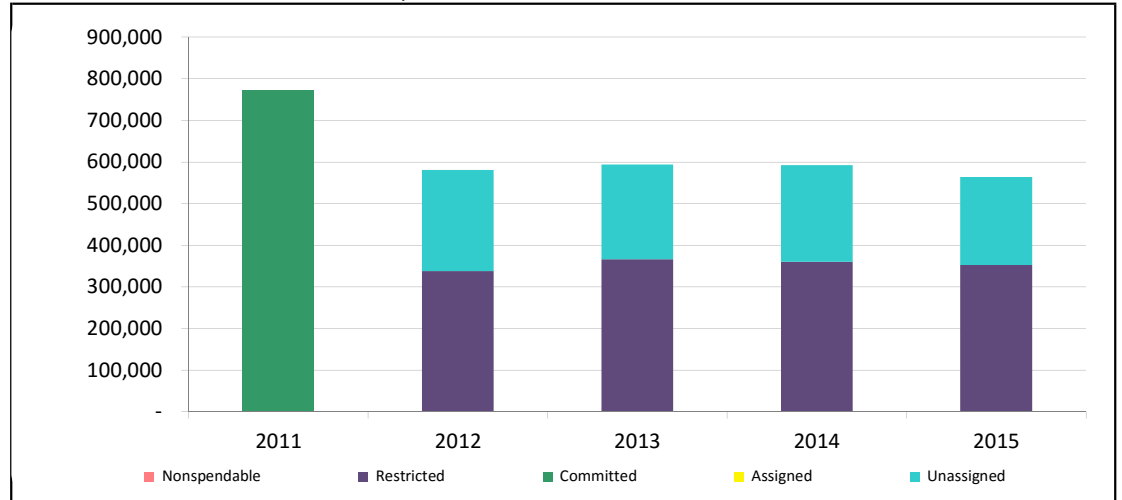
	2014	2015	Change
Revenues	\$ 474,513	\$ 400,040	-15.69%
Expenditures	\$ 476,498	\$ 518,088	8.73%
Surplus (Shortfall)	\$ (1,985)	\$ (118,048)	5847.00%

Fund balance, by component:	2014	2015	Change
Nonspendable	\$ -	\$ -	N/A
Restricted	\$ 360,303	\$ 352,508	-2.16%
Committed	\$ -	\$ -	N/A
Assigned	\$ -	\$ -	N/A
Unassigned	\$ 231,819	\$ 211,566	-8.74%
Total Fund Balance	\$ 592,122	\$ 564,074	-4.74%

3. Fund balance - compared to the prior year



4. Historical trends of individual components

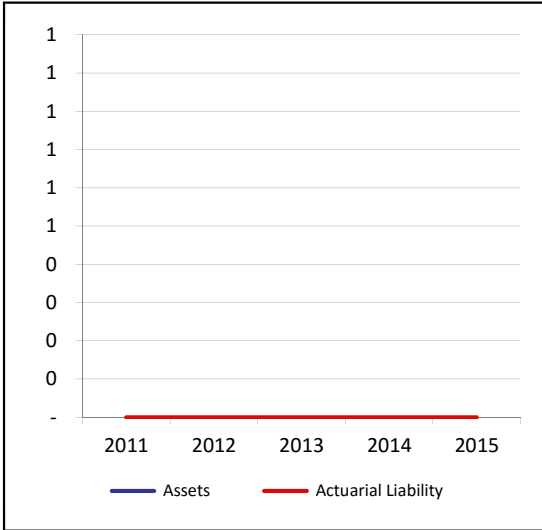


Commentary:

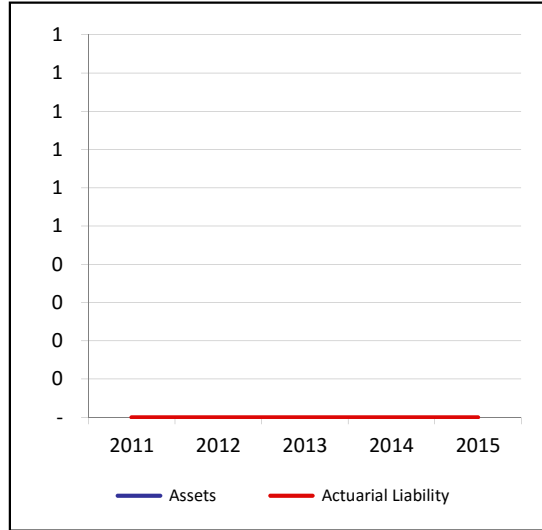
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**CITIZENS' GUIDE TO LOCAL UNIT FINANCES - Athens - Calhoun**

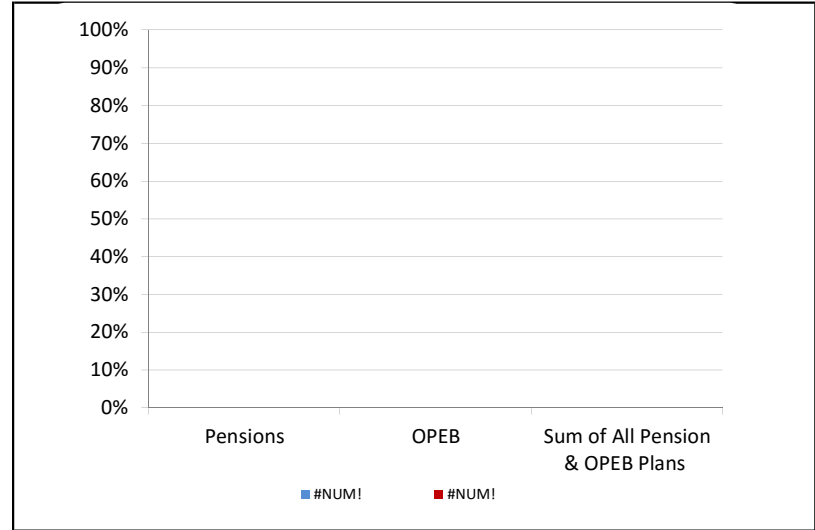
1. Pension funding status



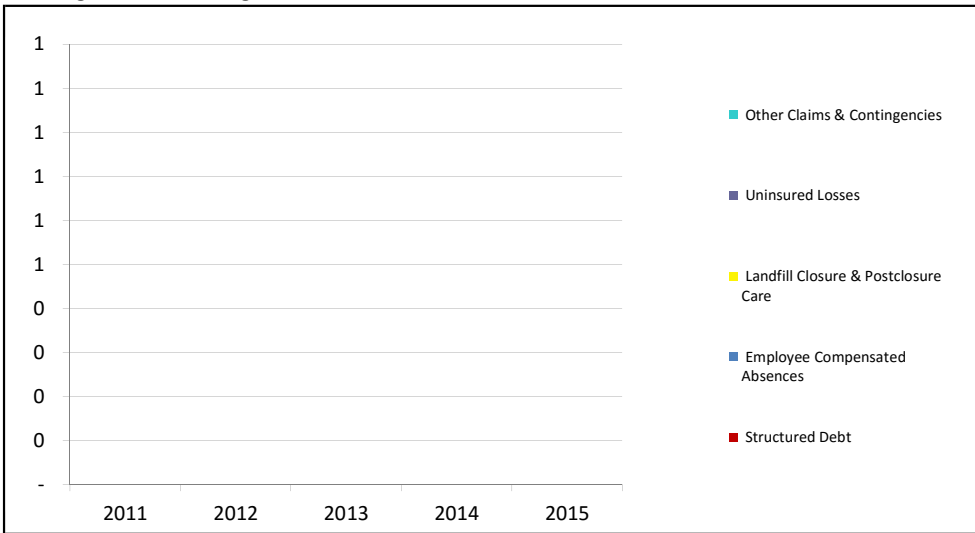
2. Retiree Health care funding status



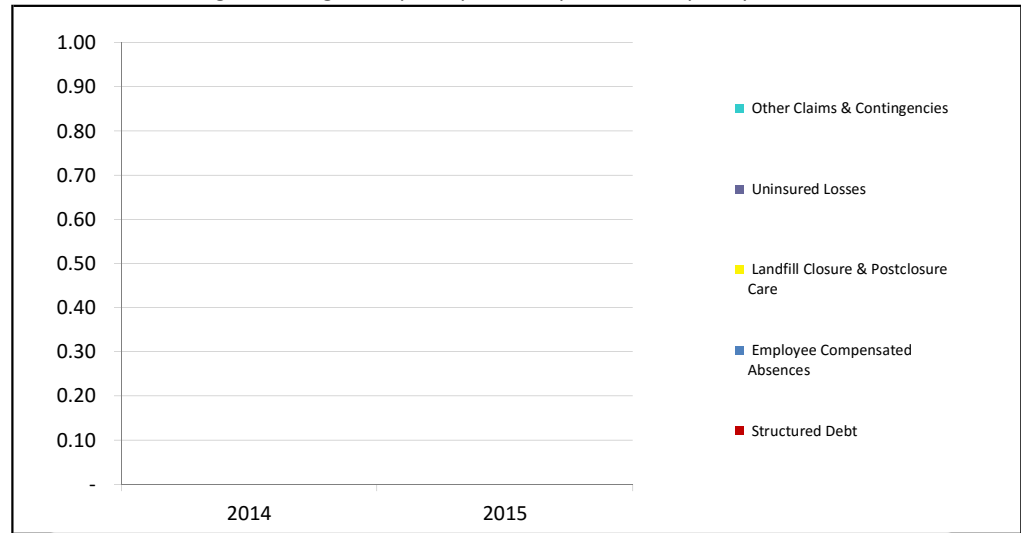
3. Percent funded - compared to the prior year



4. Long Term Debt obligations:



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



The Village of Athens has no unfunded pensions or unfunded other post-employment benefits. The Village of Athens has no Long Term Debt Obligations to report.

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