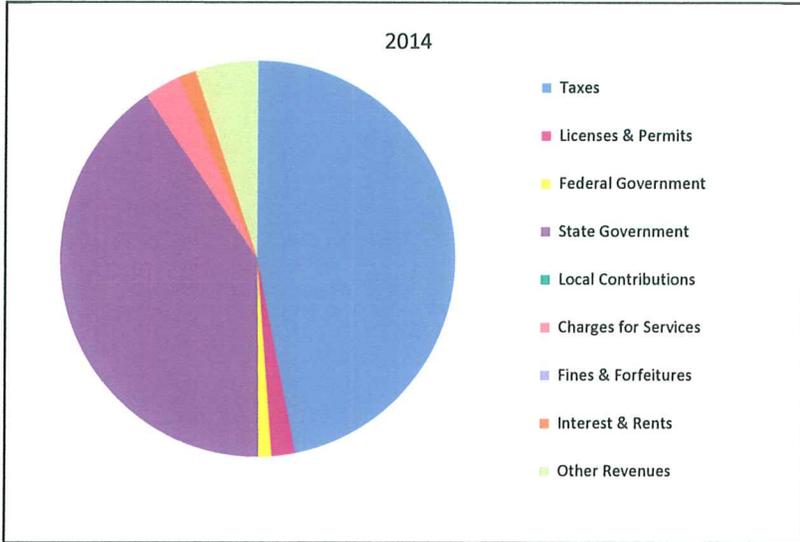


CITIZENS' GUIDE TO LOCAL UNIT FINANCES - Buchanan - Berrien

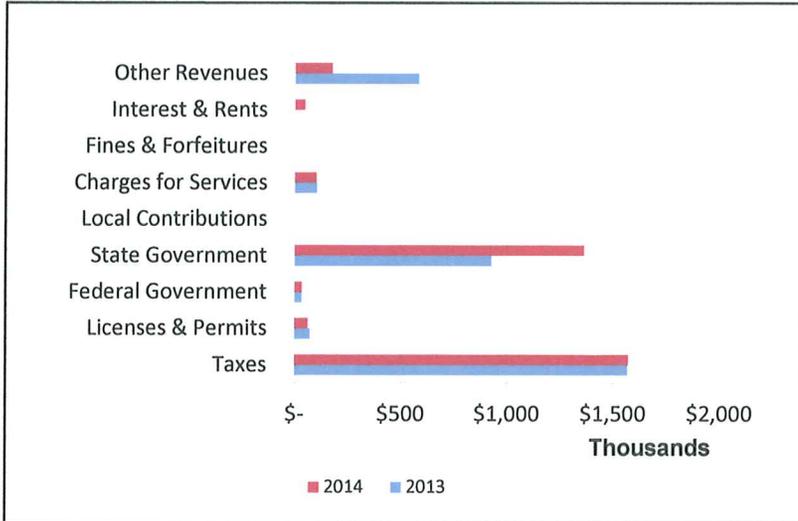
1. Where our money comes from (all governmental funds)



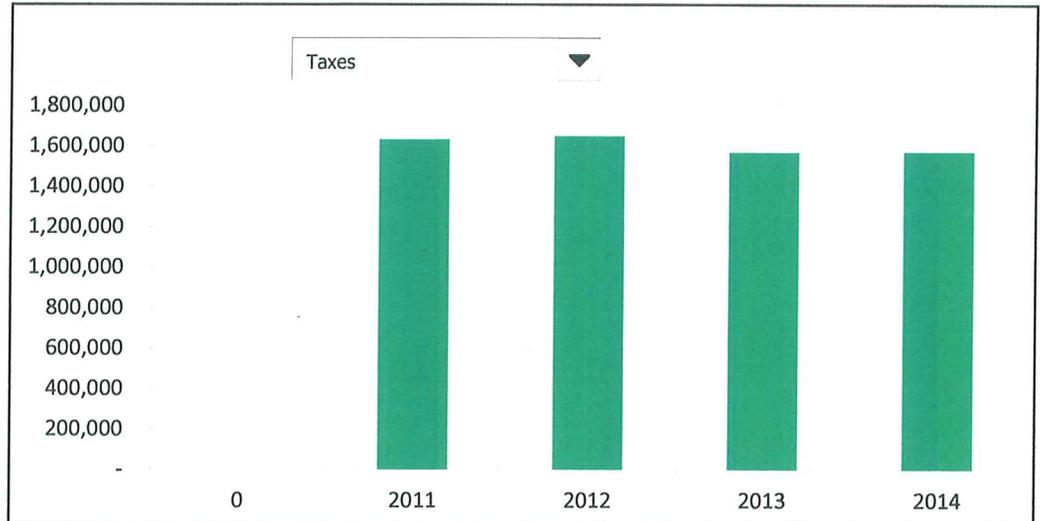
2. Compared to the prior year

	2013	2014	Change
Taxes	\$ 1,569,358	\$ 1,572,852	0.22%
Licenses & Permits	73,351	63,595	-13.30%
Federal Government	34,974	35,898	2.64%
State Government	926,409	1,361,737	46.99%
Local Contributions	-	-	N/A
Charges for Services	105,313	102,087	-3.06%
Fines & Forfeitures	-	-	N/A
Interest & Rents	1,794	46,613	2498.27%
Other Revenues	581,185	173,819	-70.09%
Total Revenues	\$ 3,292,384	\$ 3,356,601	1.95%

3. Revenue sources - compared to the prior year



4. Historical trends of individual sources

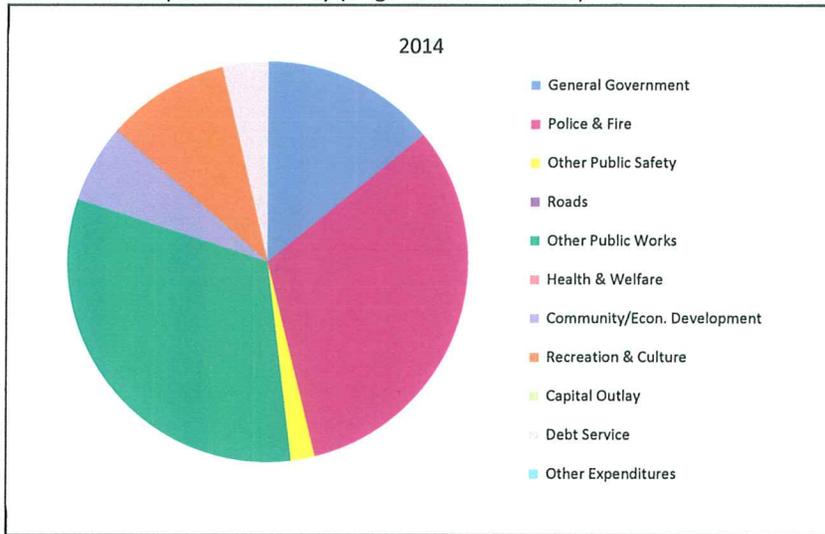


Commentary:

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CITIZENS' GUIDE TO LOCAL UNIT FINANCES - Buchanan - Berrien

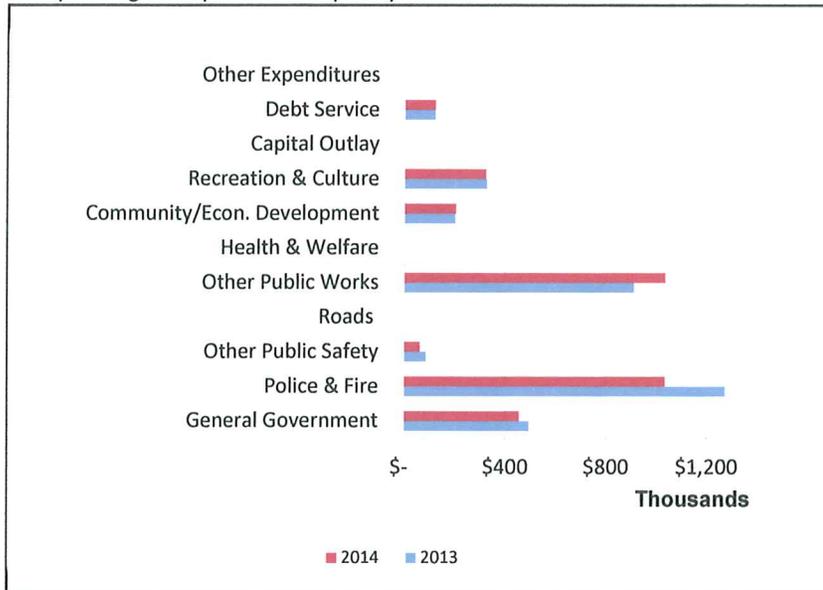
1. Where we spend our money (all governmental funds)



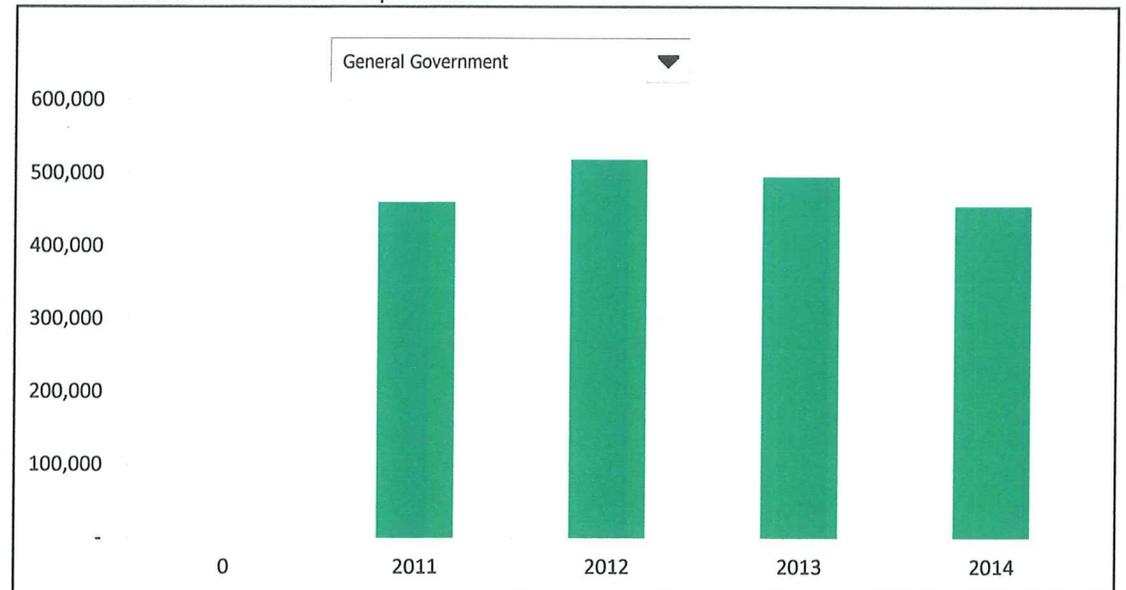
2. Compared to the prior year

	2013	2014	Change
General Government	\$ 495,390	\$ 455,621	-8.03%
Police & Fire	1,273,771	1,035,113	-18.74%
Other Public Safety	86,890	62,300	-28.30%
Roads	-	-	N/A
Other Public Works	910,376	1,034,445	13.63%
Health & Welfare	-	-	N/A
Community/Econ. Development	200,650	203,557	1.45%
Recreation & Culture	325,446	321,882	-1.10%
Capital Outlay	-	-	N/A
Debt Service	120,813	119,900	-0.76%
Other Expenditures	-	-	N/A
Total Expenditures	\$ 3,413,336	\$ 3,232,818	-5.29%

3. Spending - compared to the prior year



4. Historical trends of individual departments:

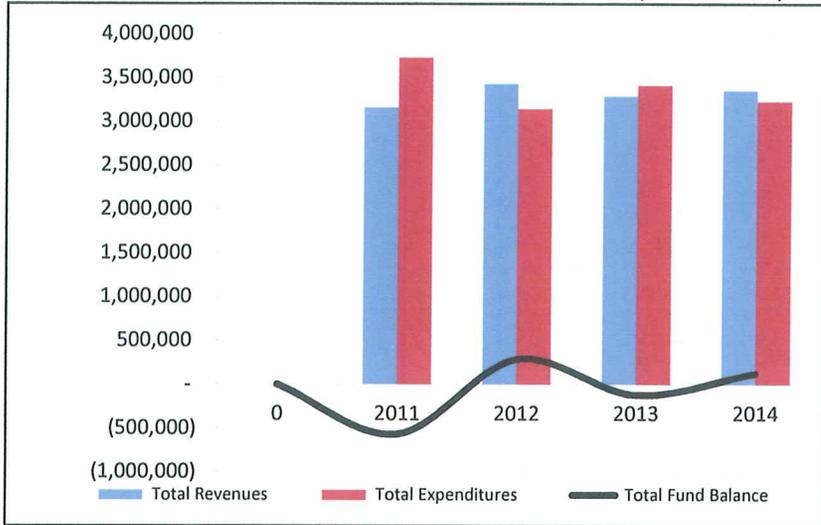


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CITIZENS' GUIDE TO LOCAL UNIT FINANCES - Buchanan - Berrien

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

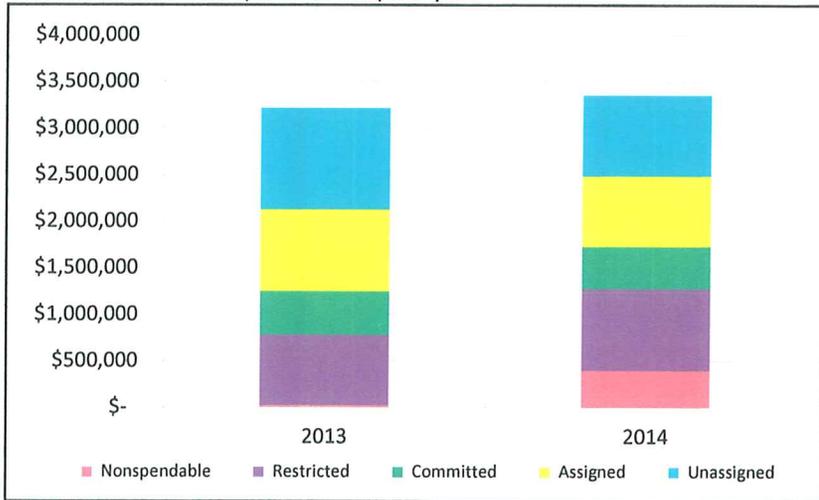


2. Compared to the prior year

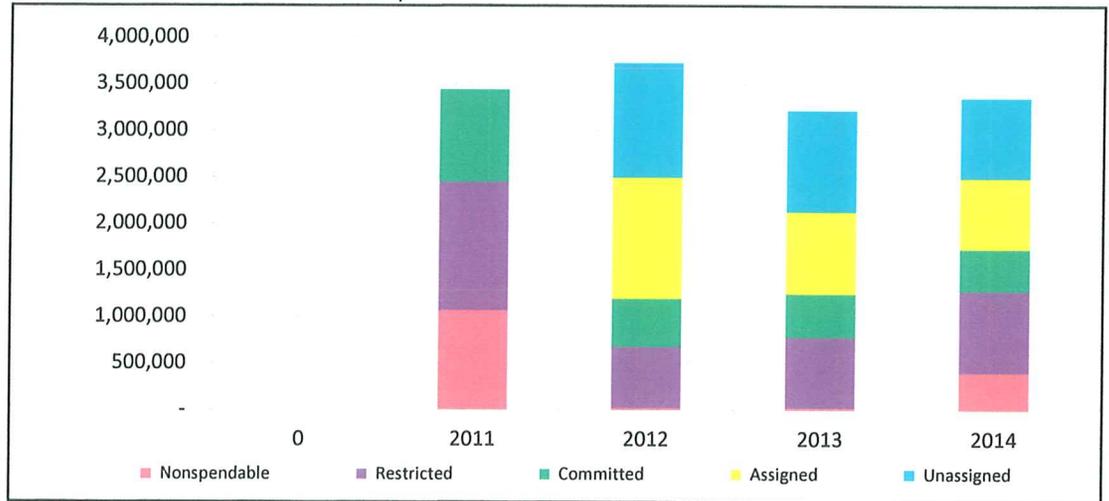
	2013	2014	Change
Revenues	\$ 3,292,384	\$ 3,356,601	1.95%
Expenditures	3,413,336	3,232,818	-5.29%
Surplus (Shortfall)	\$ (120,952)	\$ 123,783	-202.34%

Fund balance, by component:	2013	2014	Change
Nonspendable	\$ 22,125	\$ 400,000	1707.91%
Restricted	758,337	877,648	15.73%
Committed	465,333	449,965	-3.30%
Assigned	880,766	761,507	-13.54%
Unassigned	1,090,543	865,827	-20.61%
Total Fund Balance	\$ 3,217,104	\$ 3,354,947	4.28%

3. Fund balance - compared to the prior year



4. Historical trends of individual components

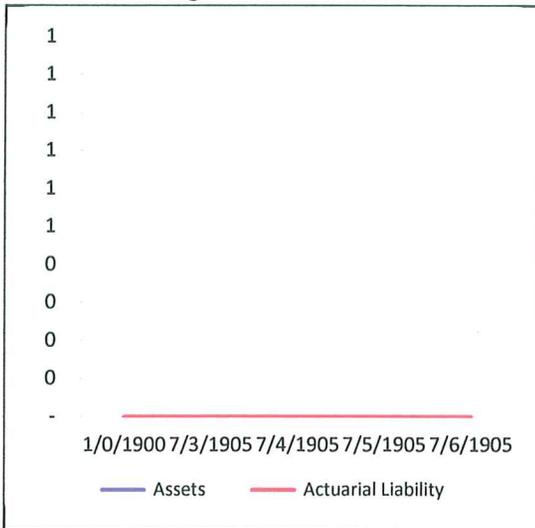


Commentary:

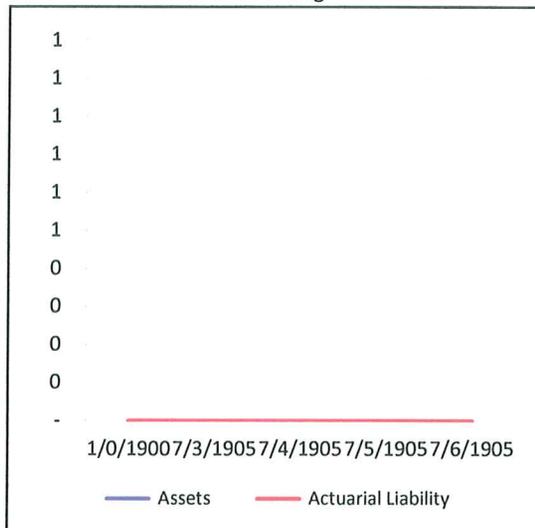
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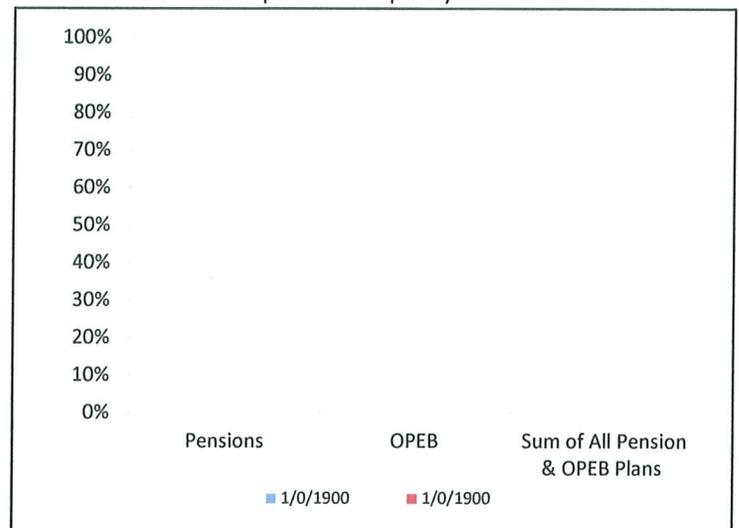
1. Pension funding status



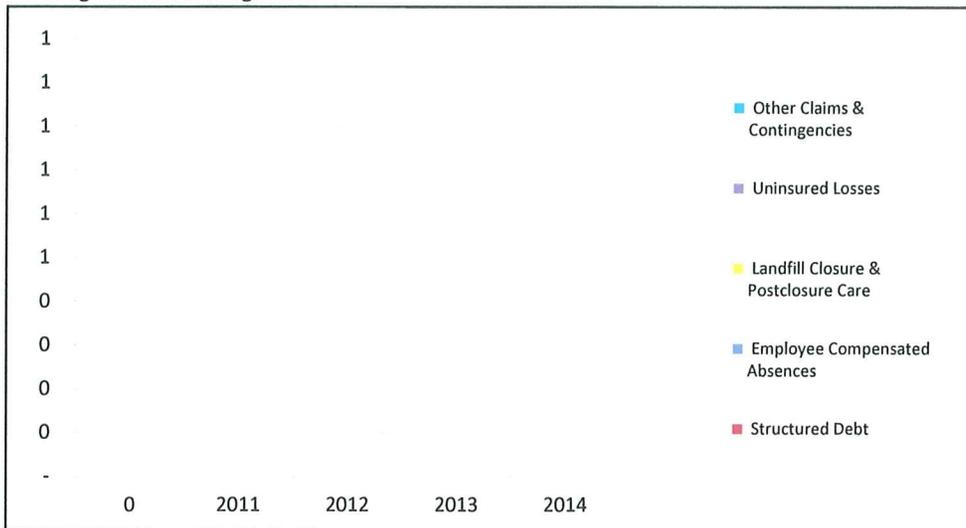
2. Retiree Health care funding status



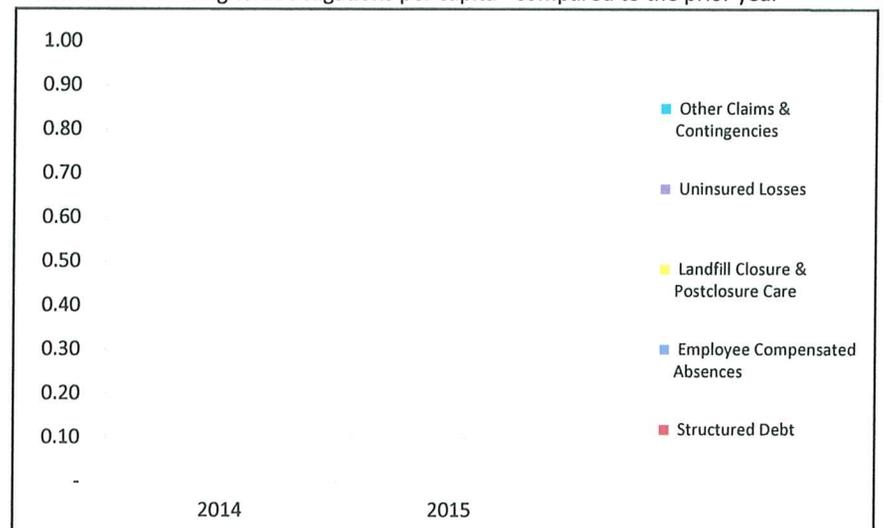
3. Percent funded - compared to the prior year



4. Long Term Debt obligations:



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



Commentary:

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