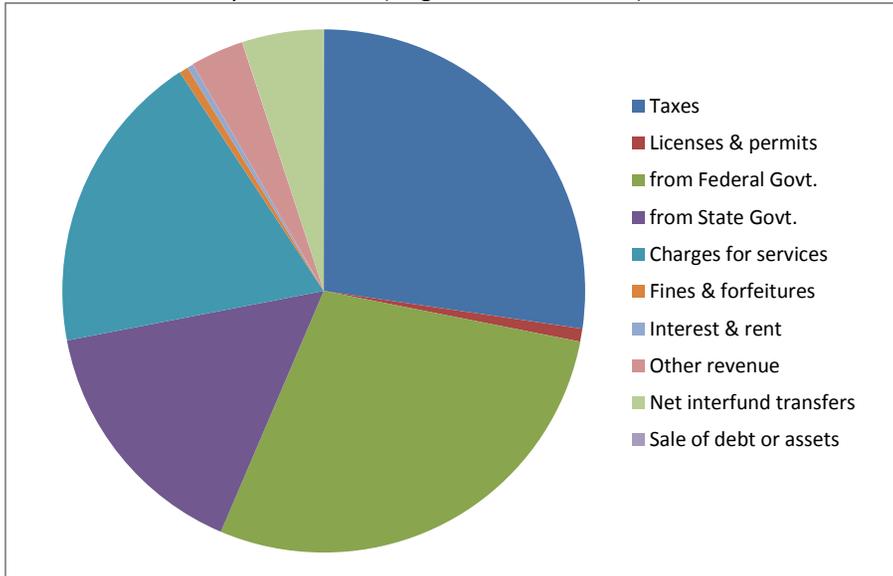


**CITIZENS' GUIDE TO LOCAL UNIT FINANCES - Village of Decatur ()**

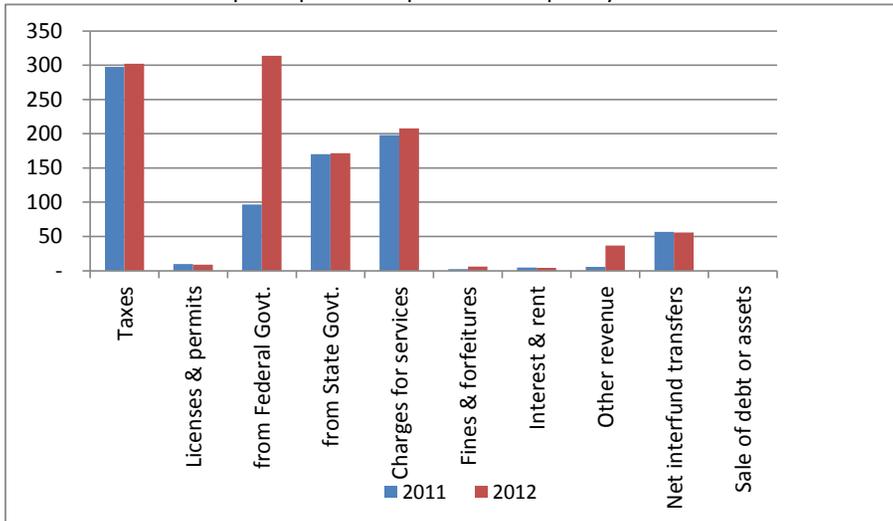
1. Where our money comes from (all governmental funds)



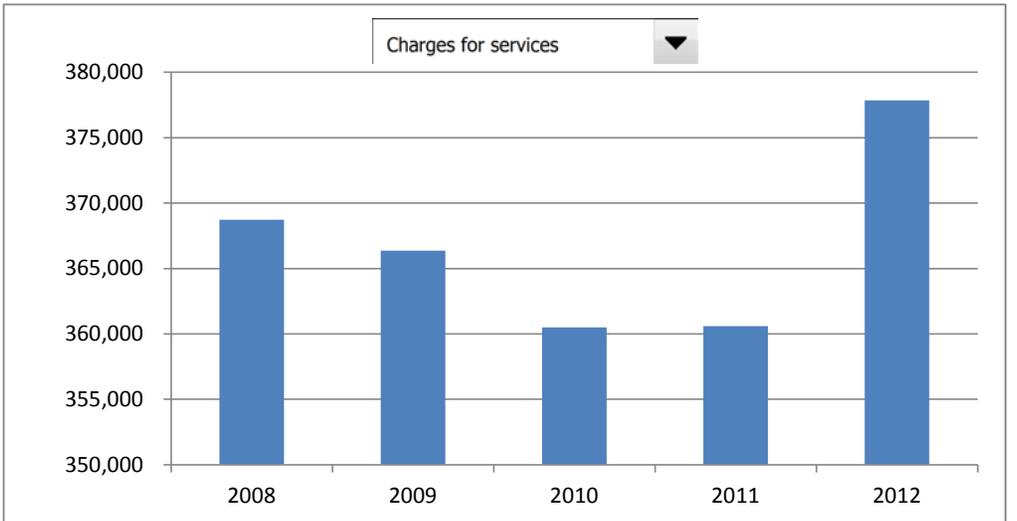
2. Compared to the prior year

	2011	2012	% change
Taxes	\$ 541,424	\$ 549,776	1.54%
Licenses & permits	17,588	16,028	-8.87%
from Federal Govt.	175,805	570,491	224.50%
from State Govt.	309,306	312,307	0.97%
Charges for services	360,585	377,859	4.79%
Fines & forfeitures	4,005	10,933	172.98%
Interest & rent	8,741	7,668	-12.28%
Other revenue	9,900	66,533	572.05%
Net interfund transfers	102,766	101,533	-1.20%
Sale of debt or assets	-	-	n/a
<b>Total</b>	<b>\$ 1,530,120</b>	<b>\$ 2,013,128</b>	<b>31.57%</b>

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



4. Historical trends of individual sources

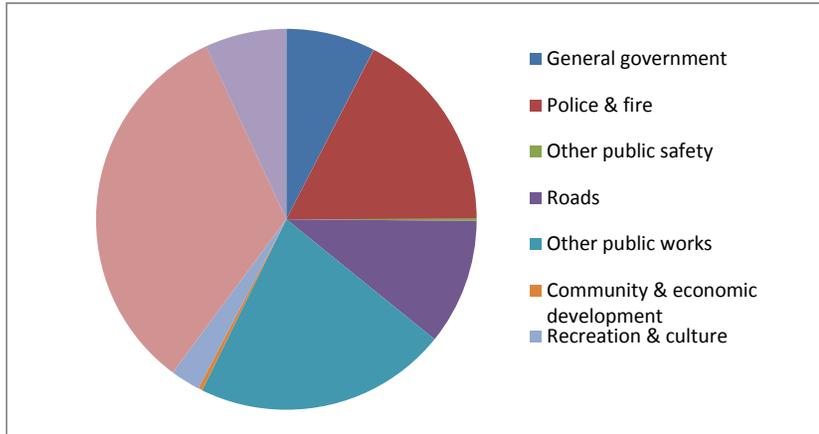


Commentary:

**CITIZENS' GUIDE TO LOCAL UNIT FINANCES - Village of Decatur ( )**

**EXPENDITURES**

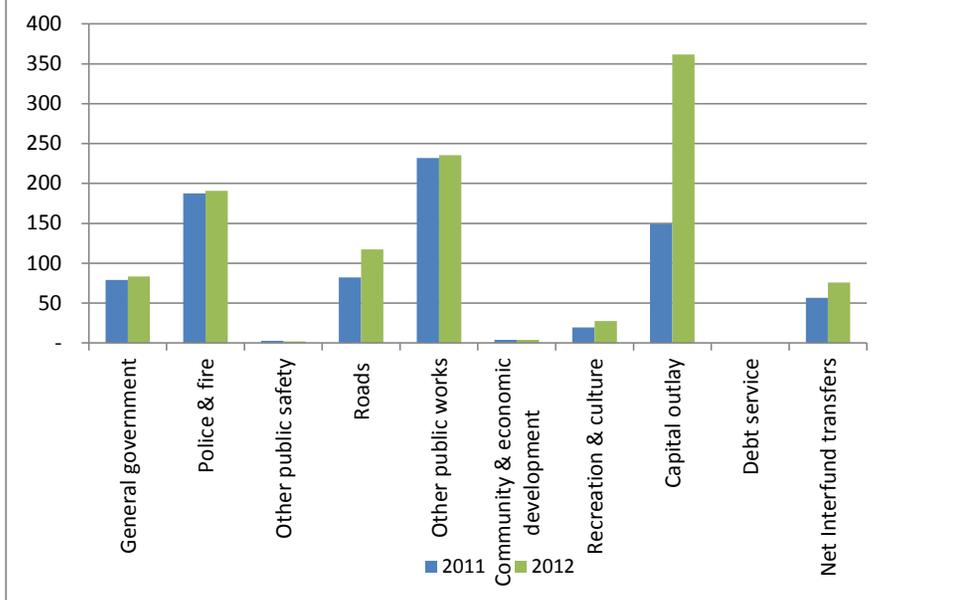
**1. Where we spend our money (all governmental funds)**



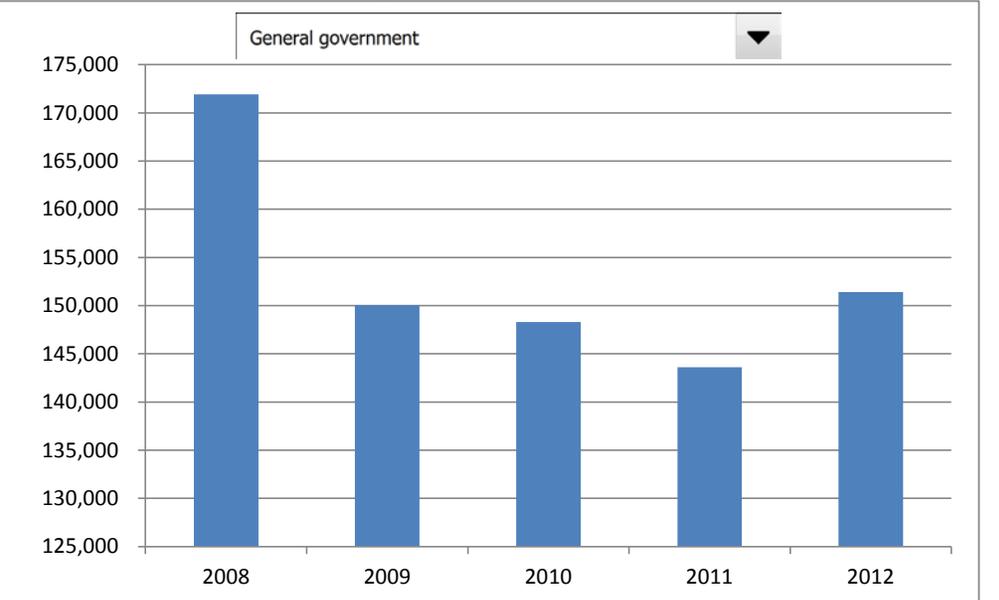
**2. Compared to the prior year**

	2011	2012	% change
General government	\$ 143,613	\$ 151,420	5.44%
Police & fire	341,108	346,985	1.72%
Other public safety	5,288	3,761	-28.88%
Roads	149,398	213,506	42.91%
Other public works	421,715	428,568	1.63%
Health & welfare	-	-	n/a
Community & economic development	7,324	7,231	-1.27%
Recreation & culture	35,777	50,222	40.38%
Capital outlay	271,722	657,624	142.02%
Debt service	-	-	n/a
Interfund transfers (net)	102,766	138,227	34.51%
<b>total expenditures</b>	<b>\$ 1,478,711</b>	<b>\$ 1,997,544</b>	<b>35.09%</b>

**3. Spending per capita - compared to the prior year**



**4. Historical trends of individual departments:**

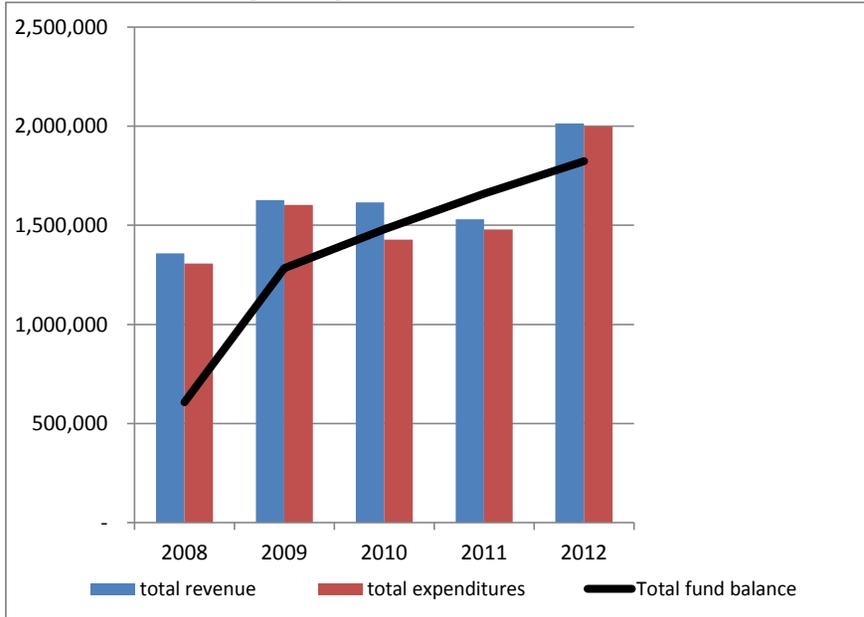


**Commentary:**

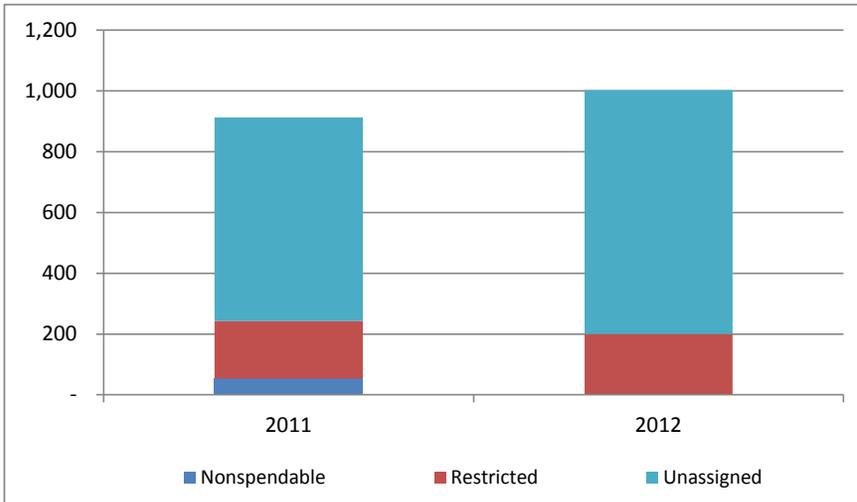
For more information on our unit's finances, contact Matthew Rizzo, Village Manager at (269)423-6114.

**CITIZENS' GUIDE TO LOCAL UNIT FINANCES - Village of Decatur ()**

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



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

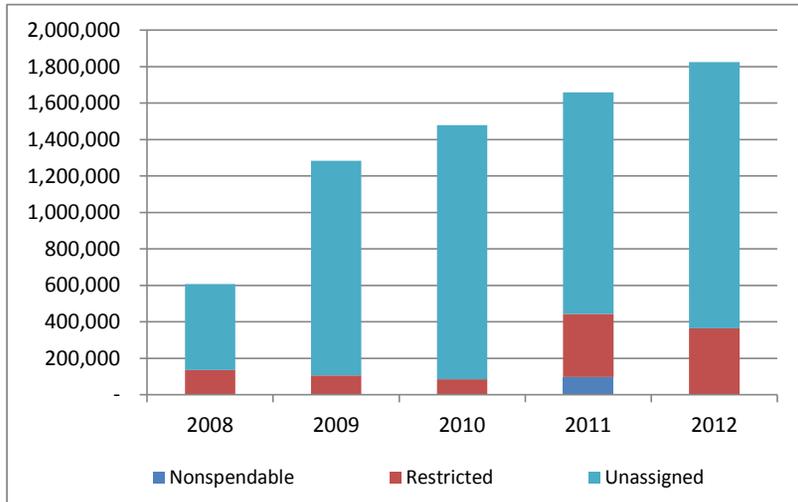


FINANCIAL POSITION

2. Compared to the prior year

	2011	2012	% change
Revenue	1,530,120	2,013,128	32%
Expenditures	1,478,711	1,997,544	35%
Surplus (shortfall)	51,409	15,584	-70%
Fund balance, by component:			
Nonspendable	97,852	-	-
Restricted	344,871	364,753	6%
Committed	-	-	-
Assigned	-	-	-
Unassigned	1,216,953	1,459,427	20%
total fund balance	1,659,676	1,824,180	10%

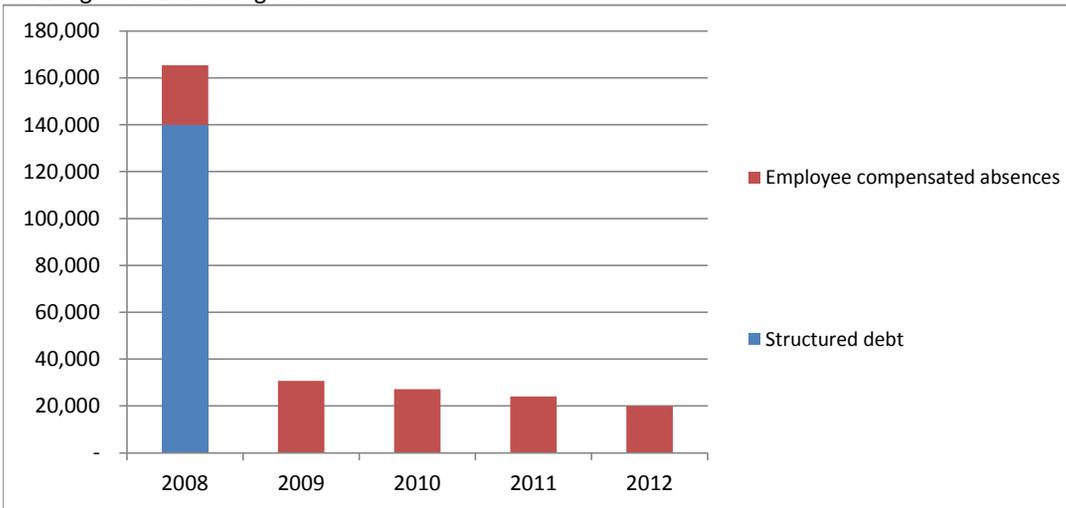
4. Historical trends of individual components



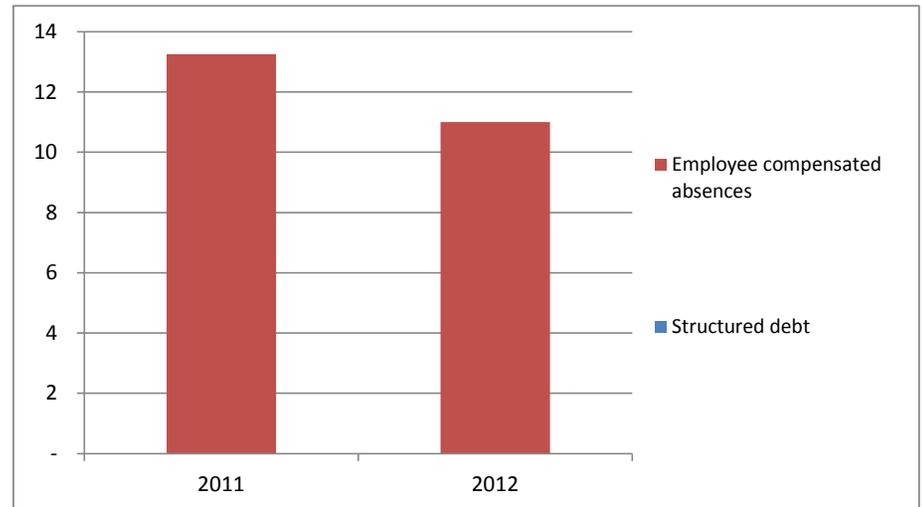
Commentary: As these illustrations depict, the Village has been diligent in maintaining healthy, yet not excessive fund balances. We strive to ensure that our financial position is secure, without placing unnecessary burden on tax payers.

For more information on our unit's finances, contact Matthew Rizzo, Village Manager at (269)423-6114.

4. Long Term Debt obligations:



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



Commentary: The Village of Decatur does not provide a Pension plan, Retiree health care or any other post-employment benefits (OPEB) to its employees. The Village has been diligent in controlling its long-term debt, as depicted in the graphs above. Other than structured debt in the form of a Water Bond that was paid off in 2008, all current long-term debt is in the form of employee compensated absences.

For more information on our unit's finances, contact Matthew Rizzo, Village Manager at (269)423-6114.