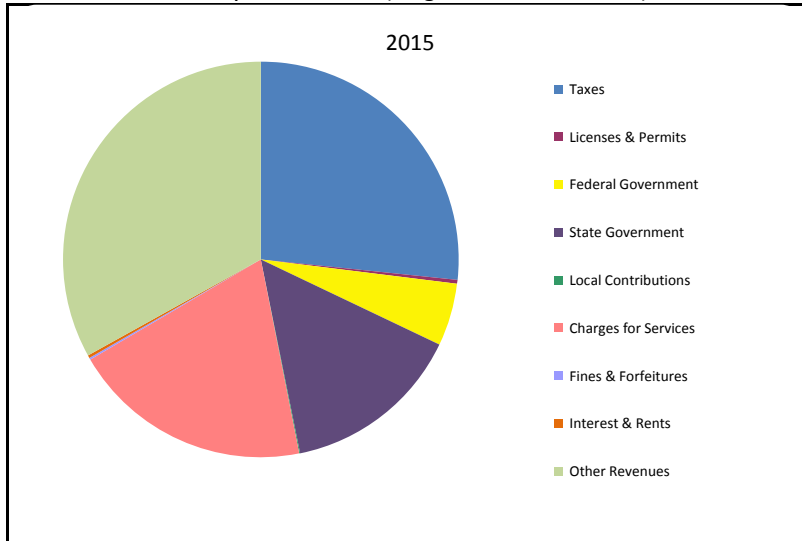


## CITIZENS' GUIDE TO LOCAL UNIT FINANCES - Decatur - Van Buren

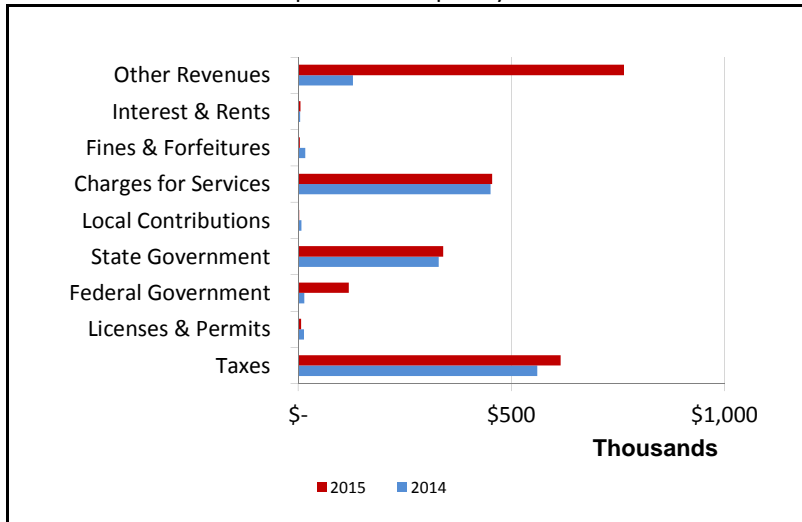
### 1. Where our money comes from (all governmental funds)



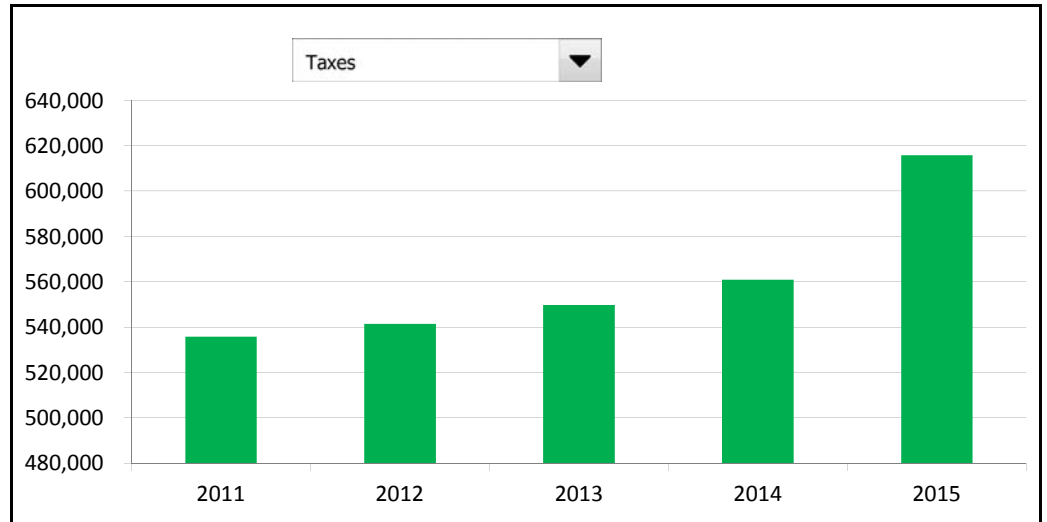
### 2. Compared to the prior year

	2014	2015	Change
Taxes	\$ 560,882	\$ 615,724	9.78%
Licenses & Permits	\$ 13,620	\$ 6,947	-48.99%
Federal Government	\$ 14,000	\$ 118,541	746.72%
State Government	\$ 329,402	\$ 340,013	3.22%
Local Contributions	\$ 7,265	\$ 2,116	-70.87%
Charges for Services	\$ 451,188	\$ 454,583	0.75%
Fines & Forfeitures	\$ 16,220	\$ 3,445	-78.76%
Interest & Rents	\$ 4,874	\$ 5,017	2.93%
Other Revenues	\$ 128,308	\$ 763,982	495.43%
<b>Total Revenues</b>	<b>\$ 1,525,759</b>	<b>\$ 2,310,368</b>	<b>51.42%</b>

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



### 4. Historical trends of individual sources

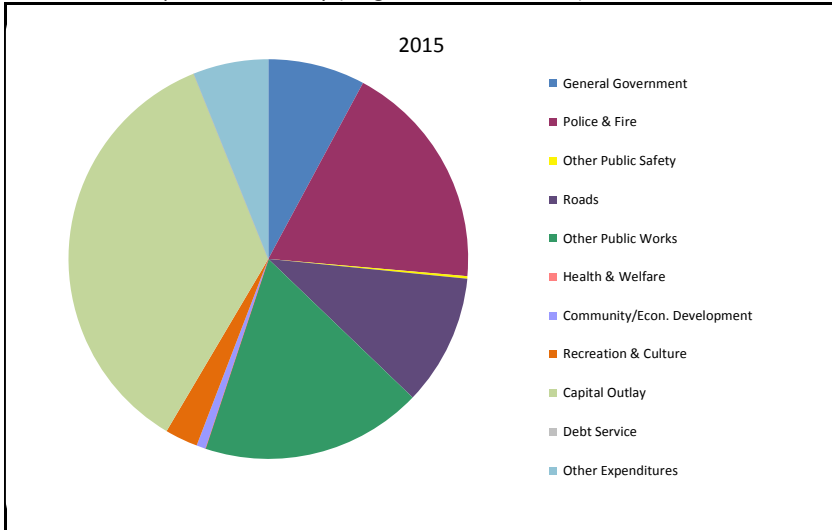


Commentary:

For more information on our unit's finances, contact James Krizan at 269-423-6114.

**CITIZENS' GUIDE TO LOCAL UNIT FINANCES - Decatur - Van Buren**

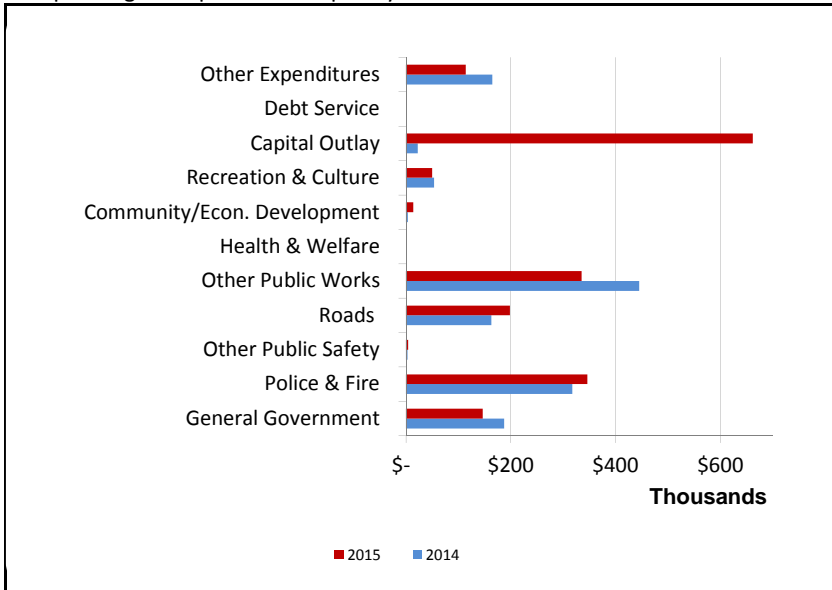
1. Where we spend our money (all governmental funds)



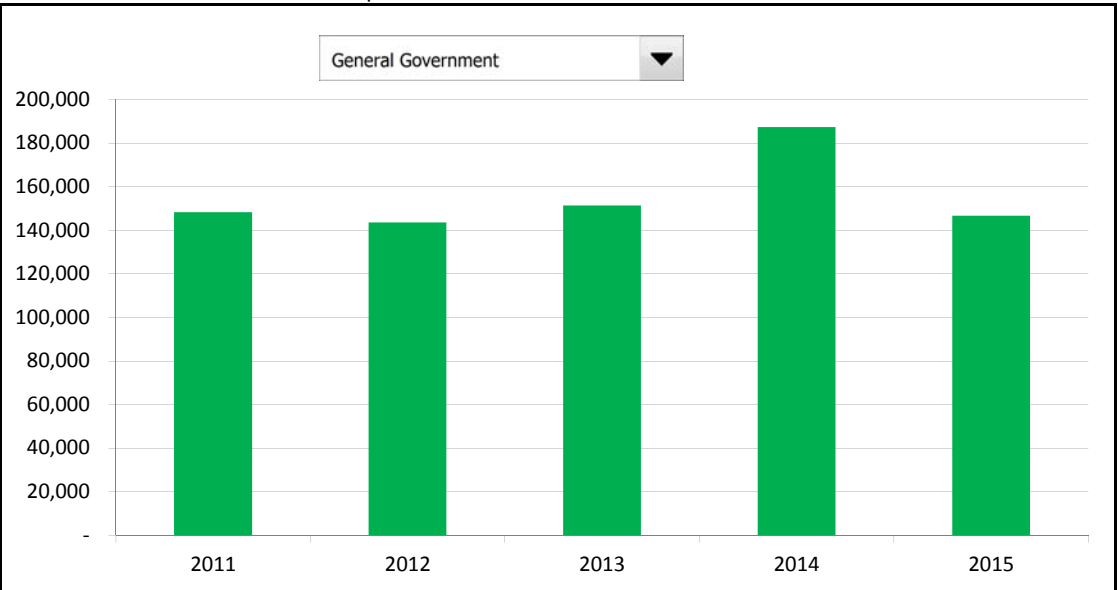
2. Compared to the prior year

	2014	2015	Change
General Government	\$ 187,341	\$ 146,684	-21.70%
Police & Fire	\$ 317,698	\$ 345,984	8.90%
Other Public Safety	\$ 3,066	\$ 4,014	30.92%
Roads	\$ 163,180	\$ 198,134	21.42%
Other Public Works	\$ 445,253	\$ 335,278	-24.70%
Health & Welfare	\$ -	\$ -	N/A
Community/Econ. Development	\$ 3,661	\$ 13,605	271.62%
Recreation & Culture	\$ 53,482	\$ 49,768	-6.94%
Capital Outlay	\$ 22,136	\$ 661,882	2890.07%
Debt Service	\$ -	\$ -	N/A
Other Expenditures	\$ 164,534	\$ 113,762	-30.86%
<b>Total Expenditures</b>	<b>\$ 1,360,351</b>	<b>\$ 1,869,111</b>	<b>37.40%</b>

3. Spending - compared to the prior year



4. Historical trends of individual departments:

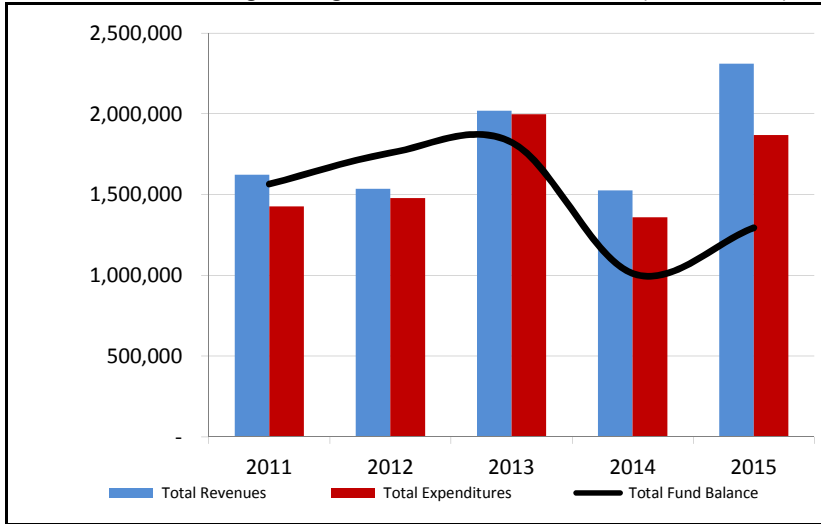


Commentary:

For more information on our unit's finances, contact James Krizan at 269-423-6114.

**CITIZENS' GUIDE TO LOCAL UNIT FINANCES - Decatur - Van Buren**

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

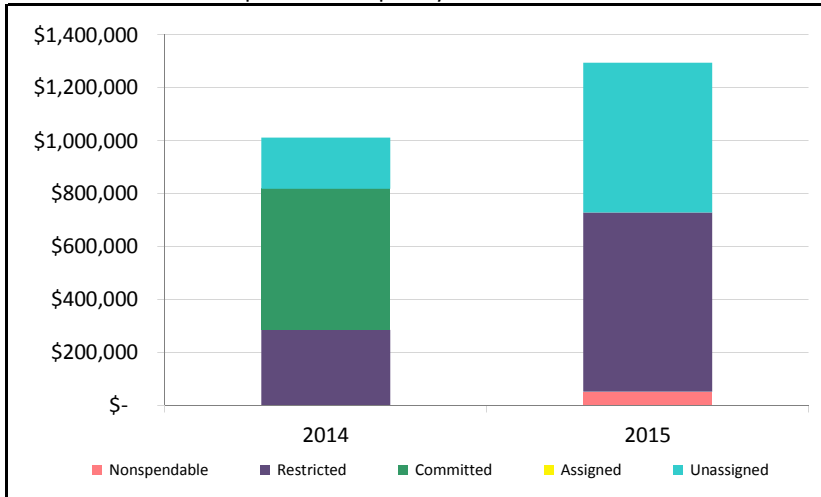


2. Compared to the prior year

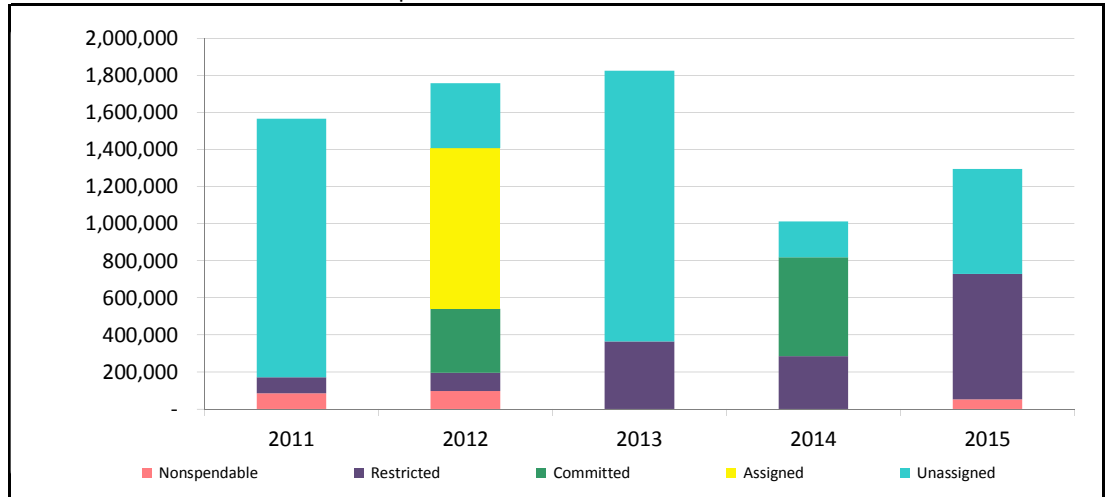
	2014	2015	Change
Revenues	\$ 1,525,759	\$ 2,310,368	51.42%
Expenditures	\$ 1,360,351	\$ 1,869,111	37.40%
Surplus (Shortfall)	\$ 165,408	\$ 441,257	166.77%

Fund balance, by component:	2014	2015	Change
Nonspendable	\$ -	\$ 52,428	N/A
Restricted	\$ 284,981	\$ 676,182	137.27%
Committed	\$ 532,983	\$ -	-100.00%
Assigned	\$ -	\$ -	N/A
Unassigned	\$ 193,643	\$ 565,694	192.13%
Total Fund Balance	\$ 1,011,607	\$ 1,294,304	27.95%

3. Fund balance - compared to the prior year



4. Historical trends of individual components

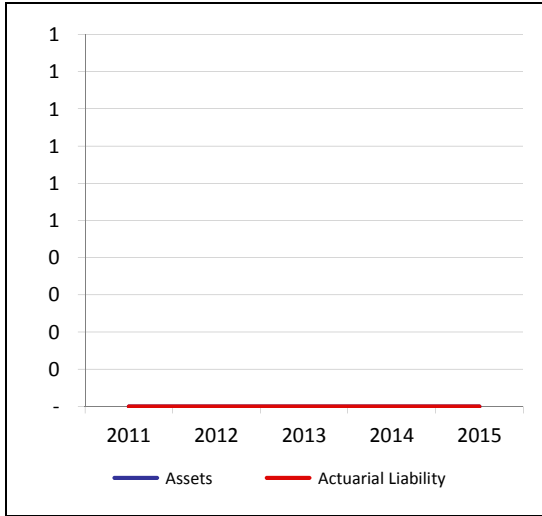


Commentary:

For more information on our unit's finances, contact James Krizan at 269-423-6114.

**CITIZENS' GUIDE TO LOCAL UNIT FINANCES - Decatur - Van Buren**

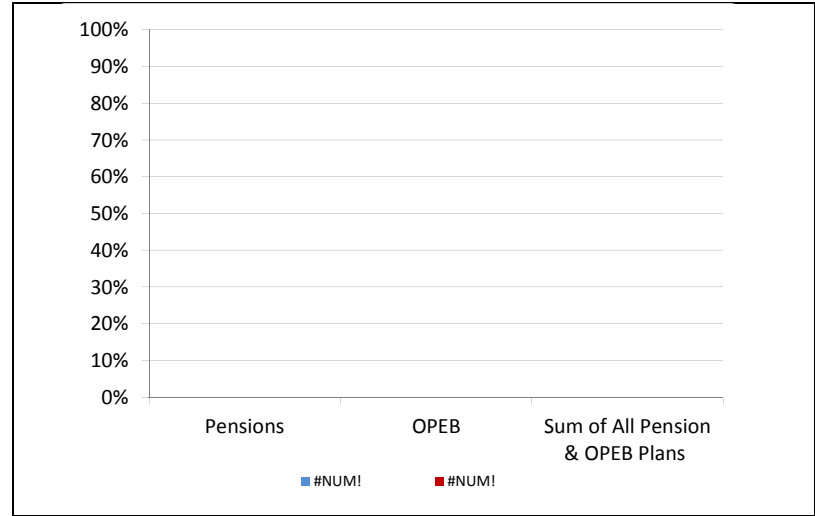
1. Pension funding status



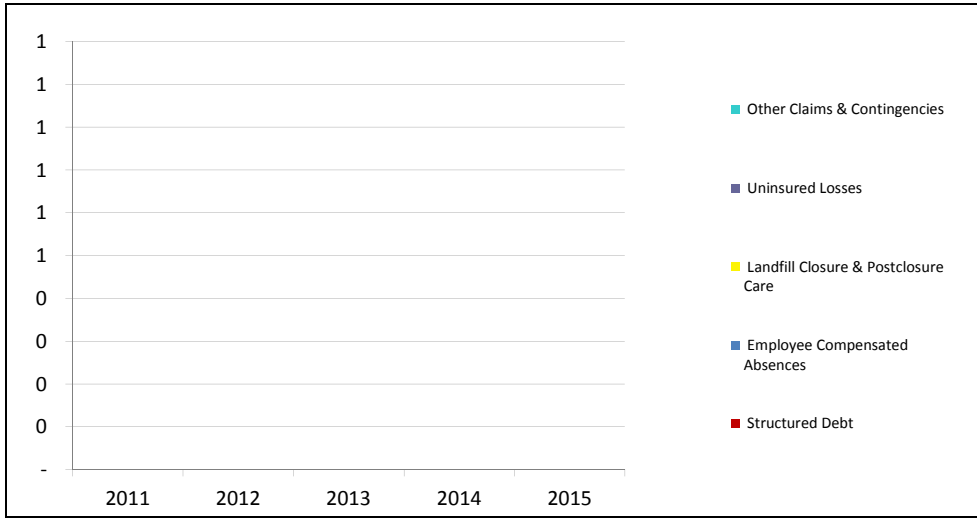
2. Retiree Health care funding status



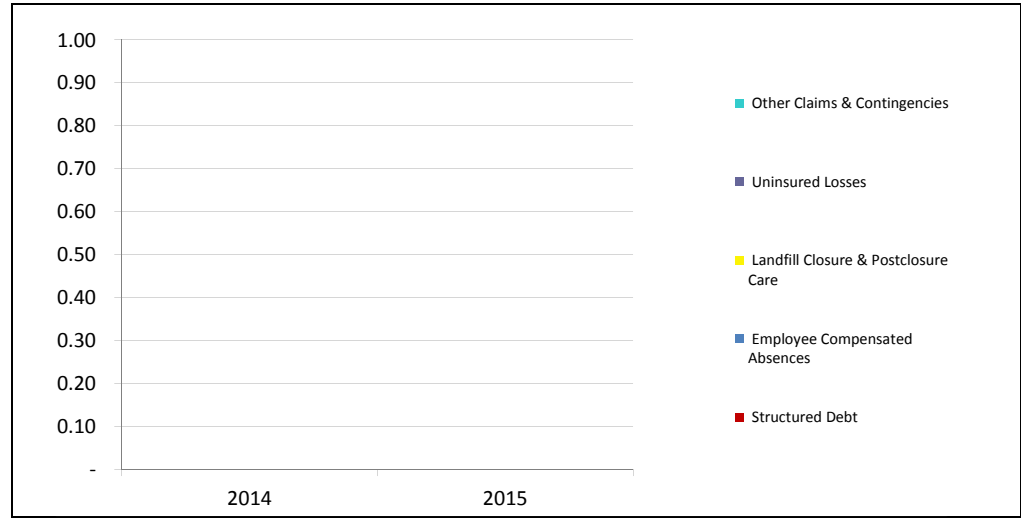
3. Percent funded - compared to the prior year



4. Long Term Debt obligations:



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



Commentary:

For more information on our unit's finances, contact James Krizan at 269-423-6114.