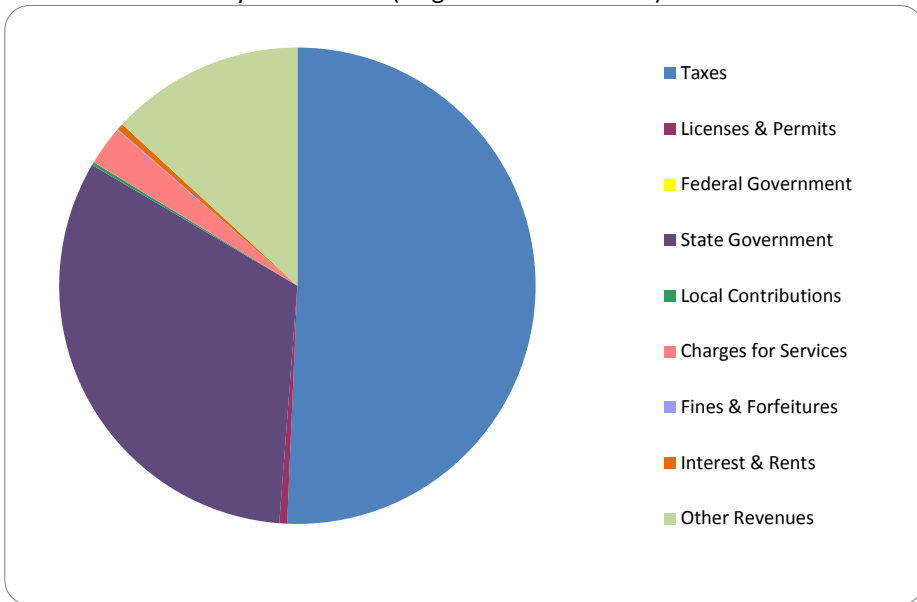


CITIZEN'S GUIDE TO LOCAL UNIT FINANCES - Village of Decatur (803030)

REVENUES

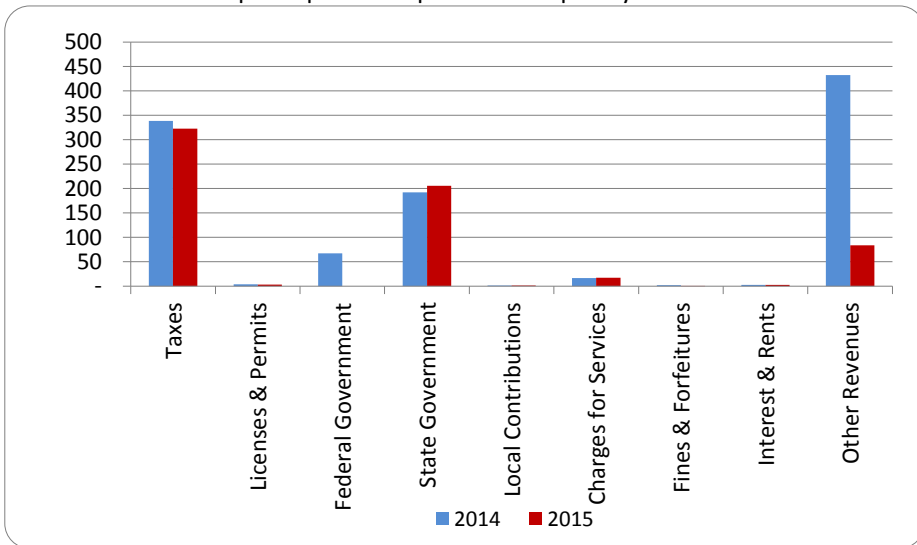
1. Where our money comes from (all governmental funds)



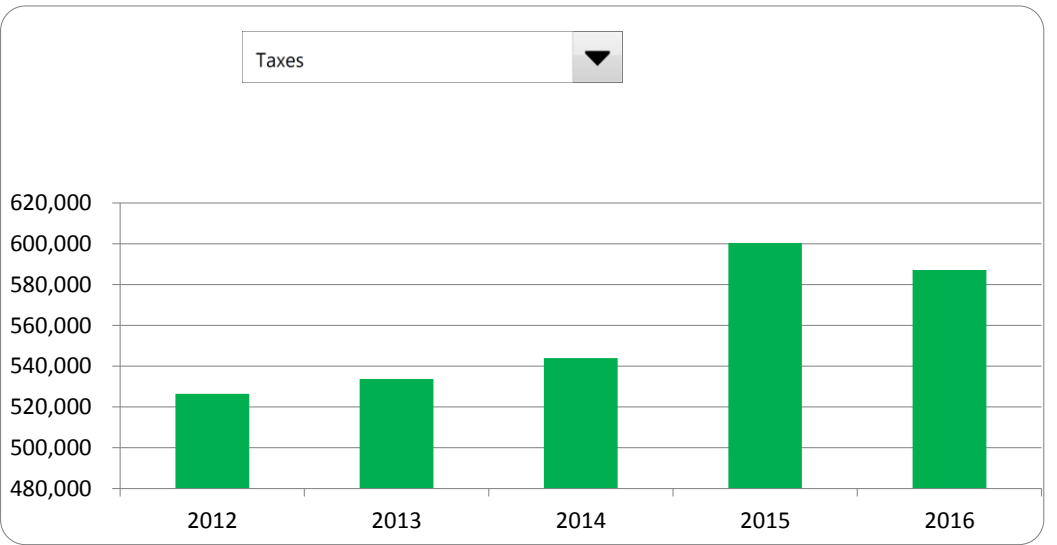
2. Compared to the prior year

	<u>2015</u>	<u>2016</u>	<u>% change</u>
Taxes	\$ 600,479	\$ 587,174	-2.22%
Licenses & Permits	6,947	6,120	-11.90%
Federal Government	118,541	-	-100.00%
State Government	340,013	373,577	9.87%
Local Contributions	2,116	2,500	18.15%
Charges for Services	29,034	31,049	6.94%
Fines & Forfeitures	3,445	567	-83.54%
Interest & Rents	5,017	5,110	1.85%
Other Revenues	763,982	152,337	-80.06%
Total Revenues	\$ 1,869,574	\$ 1,158,434	-38.04%

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



4. Historical trends of individual sources



Commentary:

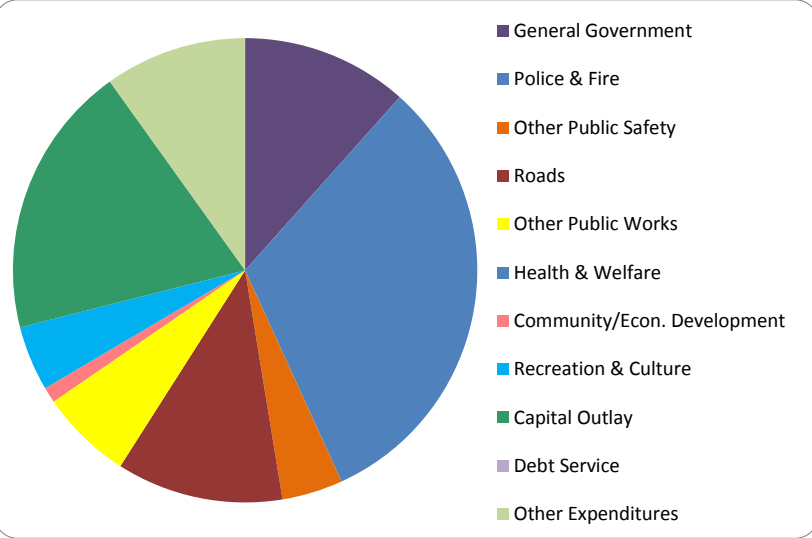
For more information on our unit's finances, contact Aaron Mitchell at (269) 423-6114.

CITIZEN'S GUIDE TO LOCAL UNIT FINANCES - Village of Decatur (803030)

EXPENDITURES

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

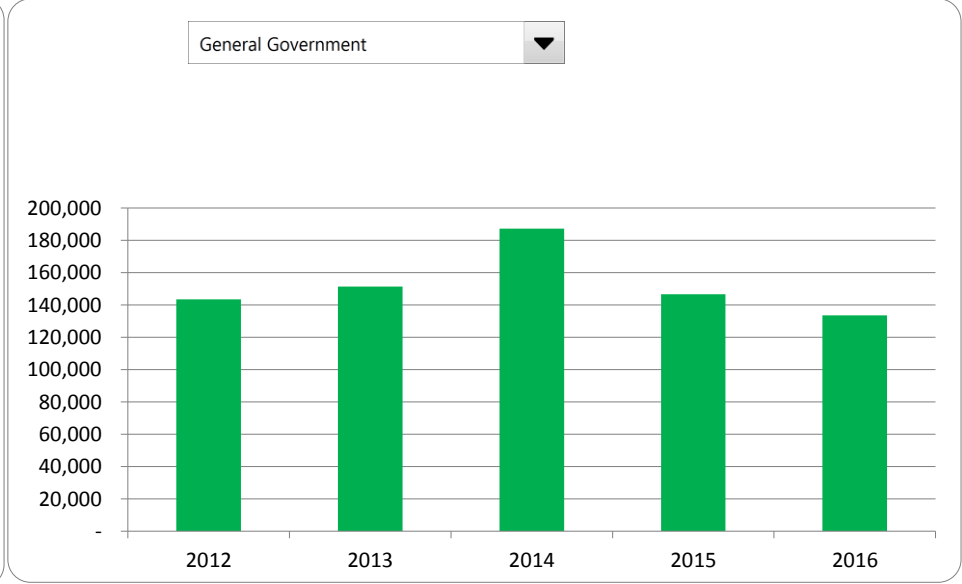
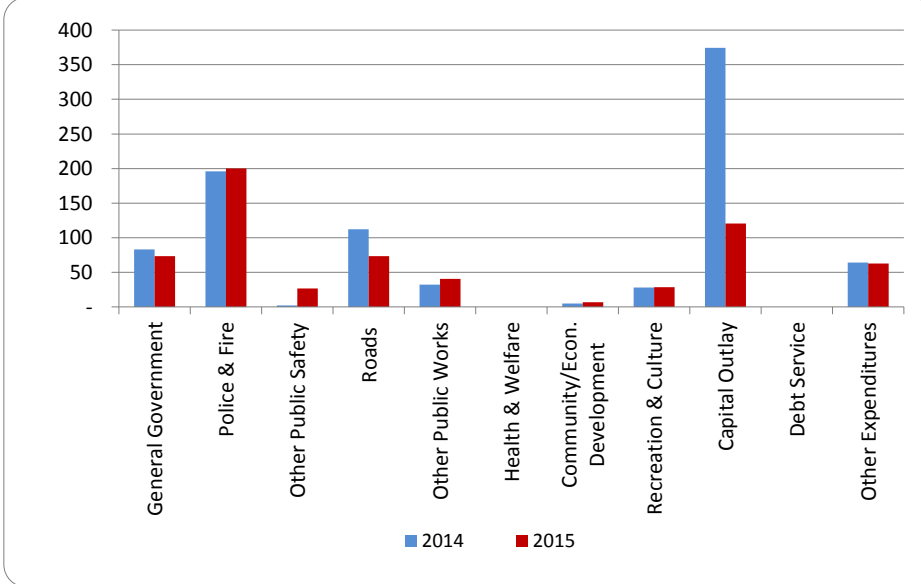
2. Compared to the prior year



	2015	2016	% change
General Government	\$ 146,684	\$ 133,660	-8.88%
Police & Fire	345,984	363,818	5.15%
Other Public Safety	4,014	48,882	1117.79%
Roads	198,134	133,727	-32.51%
Other Public Works	57,458	73,800	28.44%
Health & Welfare	-	-	N/A
Community/Econ. Development	9,191	12,427	35.21%
Recreation & Culture	49,768	52,188	4.86%
Capital Outlay	661,882	219,586	-66.82%
Debt Service	-	-	N/A
Other Expenditures	113,762	114,040	0.24%
Total Expenditures	\$ 1,586,877	\$ 1,152,128	-27.40%

3. Spending per capita - compared to the prior year

4. Historical trends of individual departments:



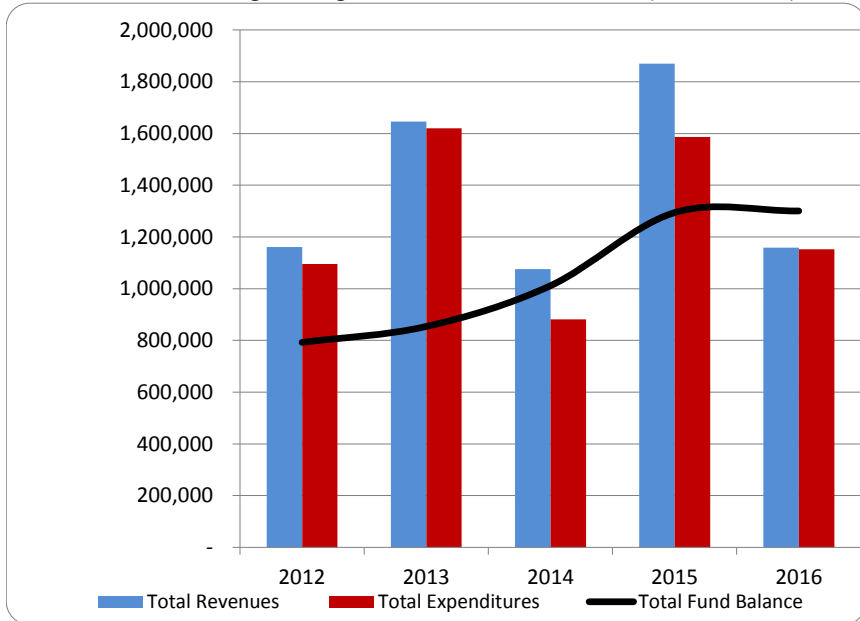
Commentary:

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CITIZEN'S GUIDE TO LOCAL UNIT FINANCES - Village of Decatur (803030)

FINANCIAL POSITION

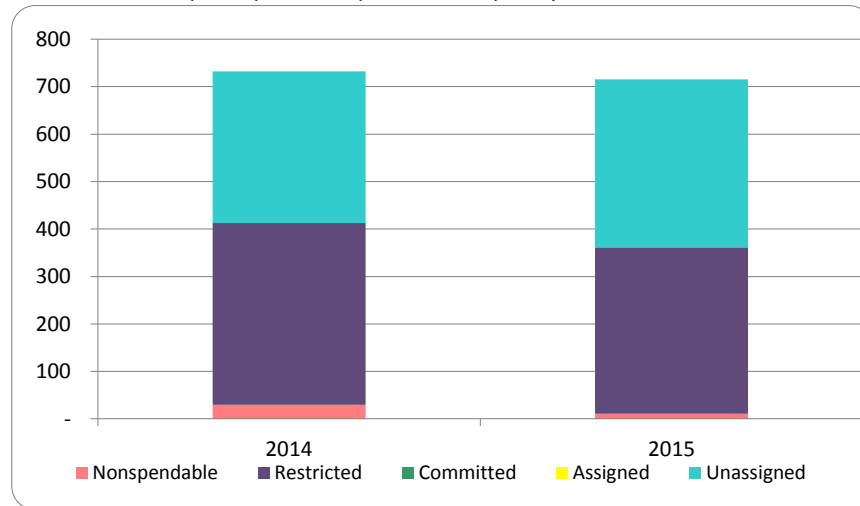
1. How have we managed our governmental fund resources (fund balance)?



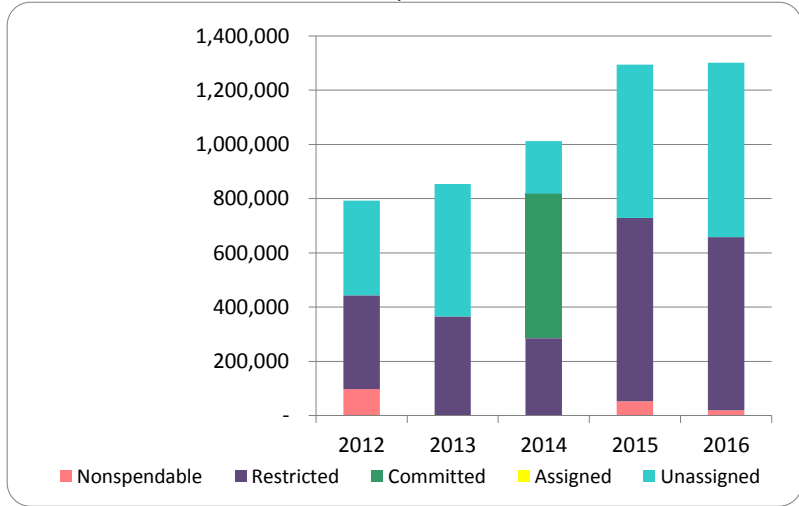
2. Compared to the prior year

	2015	2016	% change
Revenue	1,869,574	1,158,434	-38.04%
Expenditures	1,586,877	1,152,128	-27.40%
Surplus (shortfall)	282,697	6,306	-97.77%
Fund balance, by component:			
Nondisposable	52,428	19,750	-62.33%
Restricted	676,182	638,007	-5.65%
Committed	-	-	N/A
Assigned	-	-	N/A
Unassigned	565,694	642,853	13.64%
total fund balance	1,294,304	1,300,610	0.49%

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



4. Historical trends of individual components



Commentary:

For more information on our unit's finances, contact Aaron Mitchell at (269) 423-6114.

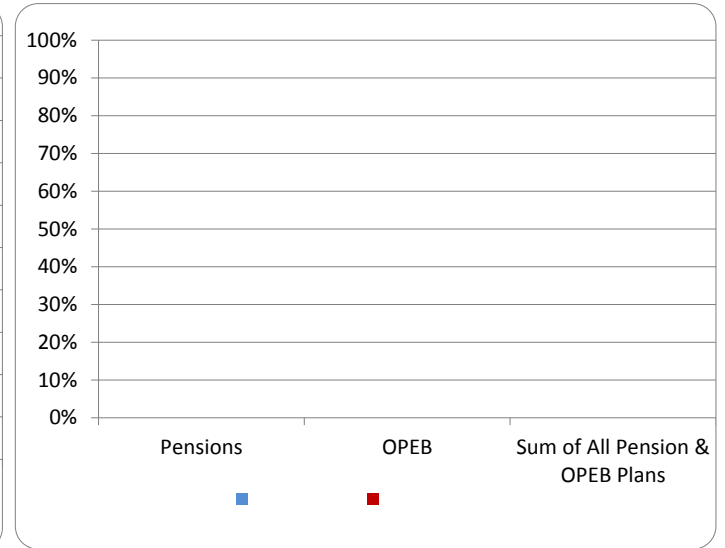
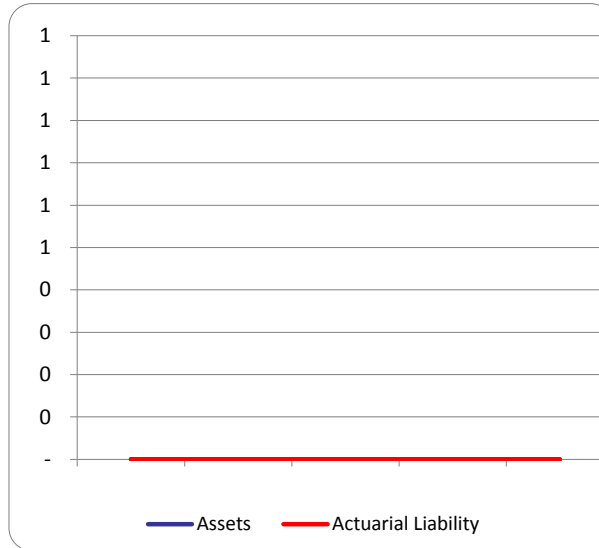
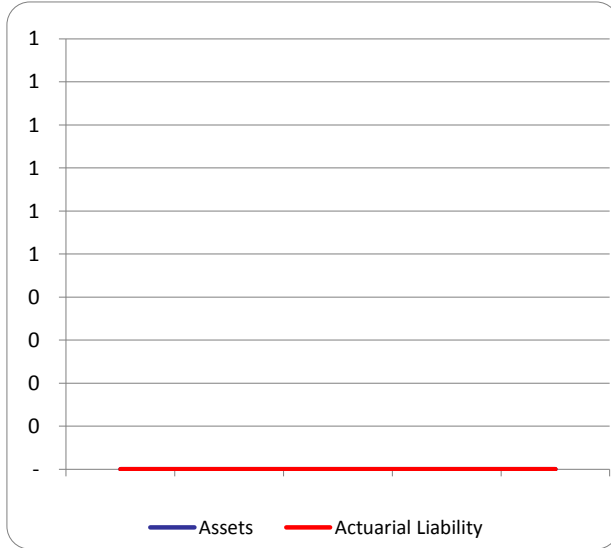
CITIZEN'S GUIDE TO LOCAL UNIT FINANCES - Village of Decatur (803030)

OTHER LONG TERM OBLIGATIONS

1. Pension funding status

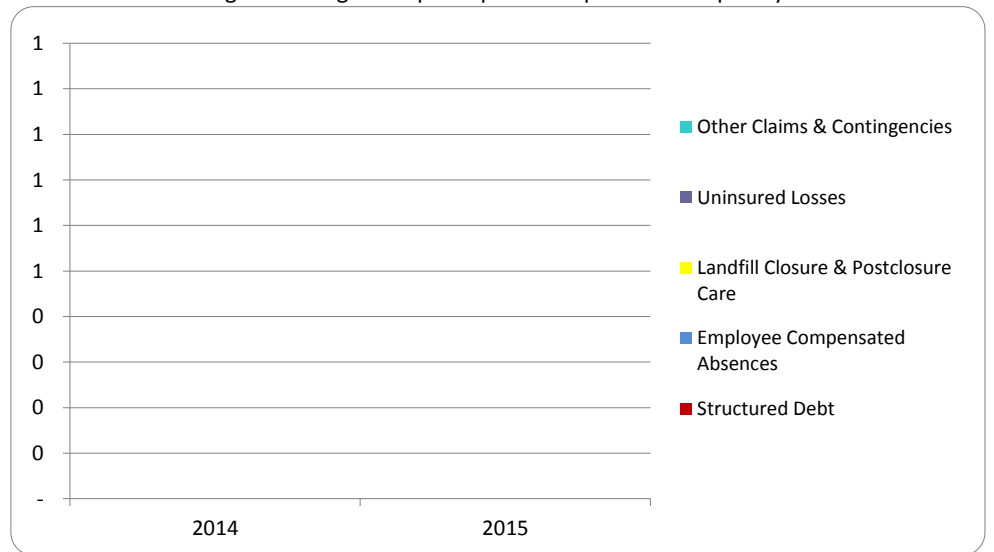
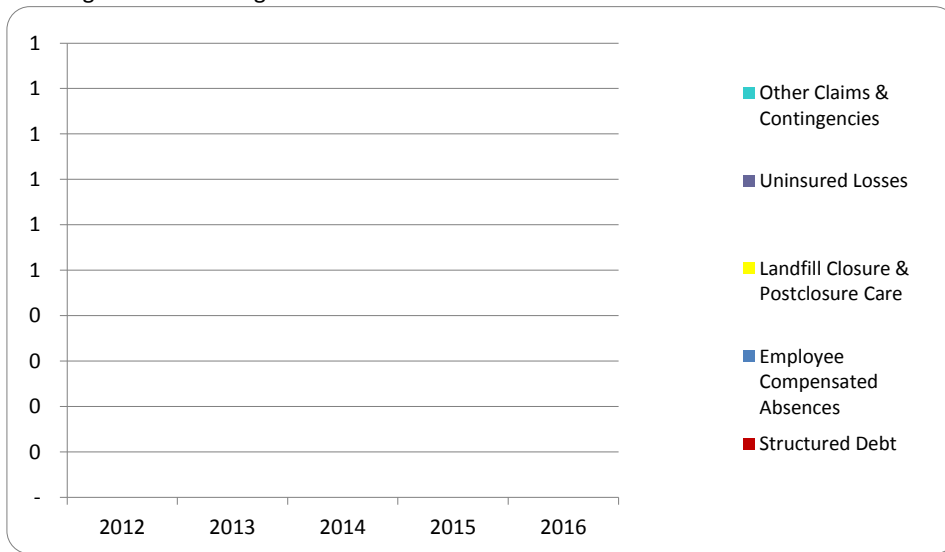
2. Retiree Health care funding status

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: Unit has no debt and no unfunded pensions or OPEB.