



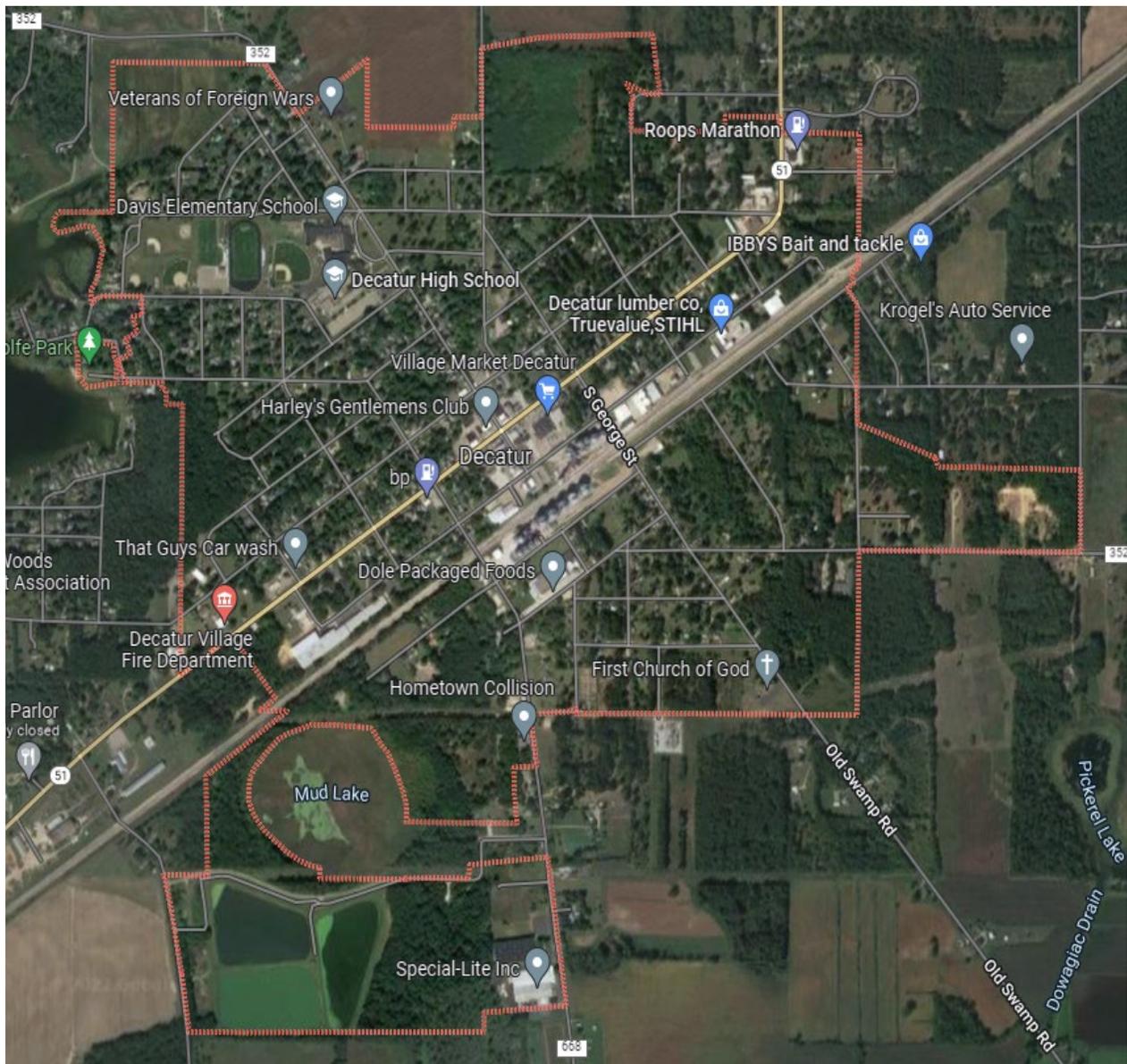
VILLAGE OF DECATUR

General Governmental Information

[Abstract](#)

The following information is being provide to residents who might want to learn more about their local government

VILLAGE OF DECATUR



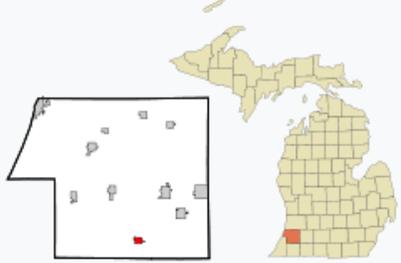
The present status of cities and villages in Michigan is the result of historical tradition, of the home rule provisions of the Constitutions of 1908 and 1963, of the home rule acts of 1907, and the initiative of individual communities. During the nineteenth century, the state legislature recognized the need to incorporate the densely settled communities within the basic pattern of counties and townships. The system of local government written into Michigan's 1908 and 1963 constitutions recognized the continuing existence of counties and townships, with the voluntary incorporation of the more densely settled areas as cities and villages. An innovation in the 1908 constitution was a provision for city and village home rule charters – a change which was to have many repercussions. The basic difference between a city and a village is that whenever and wherever an area is incorporated as a village, it stays within the township. The villagers participate in township affairs and pay township taxes in addition to having their own village government. Incorporation as a city, however, removes an area from township government. City dwellers participate in county elections and pay county taxes as do villagers but are removed from township units. Villages in Michigan are organized primarily to establish local regulatory

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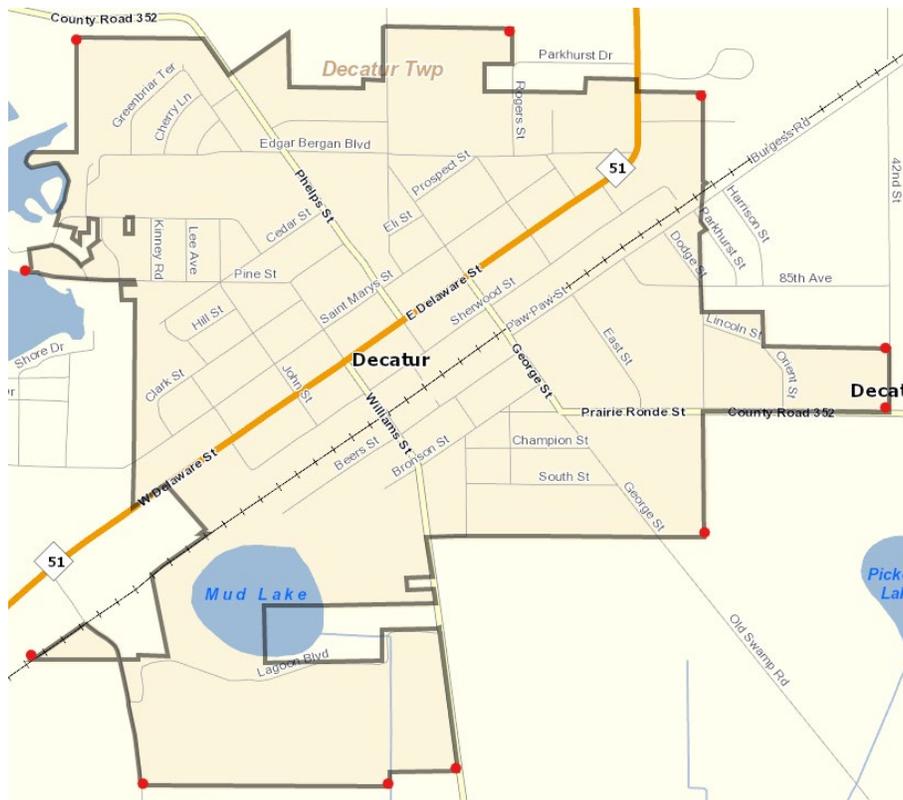
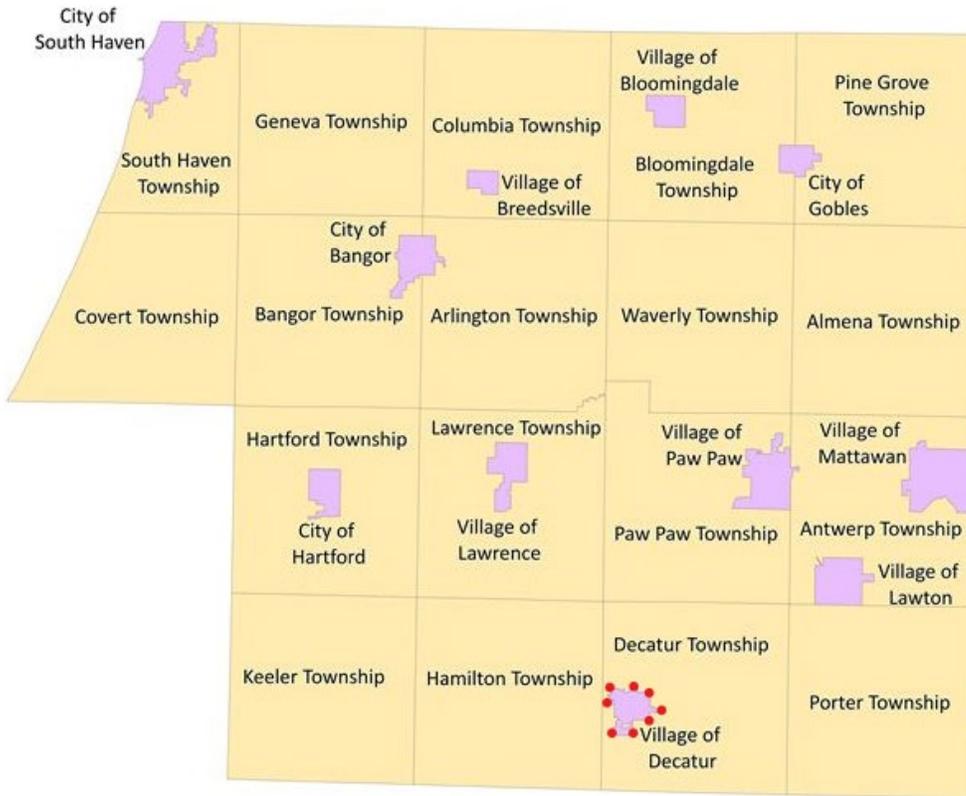
ordinances and to provide local services such as fire and police protection, public works and utilities. Certain of the local duties required by the state are not demanded of the village but are performed by the embracing township including assessing property; collecting taxes for counties and school districts; and administering county, state and national elections. Most of the villages (213 of 261) are still governed under the General Law Village Act, 1895 PA 3 as amended. Charters for villages are the exception, although any village may adopt a home rule document under 1909 PA 278, the Home Rule Village Act. Decatur Township and the Village of Decatur are named after Stephen Decatur, Jr., celebrated as a hero of the War of 1812. Decatur was founded in 1847 and incorporated as a village in 1861.

Historical population		
Census	Pop.	%±
1860	564	—
1870	1,420	151.8%
1880	1,267	-10.8%
1890	1,199	-5.4%
1900	1,356	13.1%
1910	1,286	-5.2%
1920	1,270	-1.2%
1930	1,582	24.6%
1940	1,599	1.1%
1950	1,664	4.1%
1960	1,827	9.8%
1970	1,764	-3.4%
1980	1,915	8.6%
1990	1,760	-8.1%
2000	1,838	4.4%
2010	1,819	-1.0%
2020	1,651	-9.2%

U.S. Decennial Census^[8]

Decatur, Michigan	
Village	
	
Location of Decatur, Michigan	
Coordinates: 42°6'35"N 85°58'24"W	
Country	United States
State	Michigan
County	Van Buren
Established	1861
Government	
• Type	General Law Village
• Village Manager	
• Village President	Ali Elwaer
Area ^[1]	
• Total	1.43 sq mi (3.70 km ²)
• Land	1.35 sq mi (3.50 km ²)
• Water	0.08 sq mi (0.20 km ²)
Elevation	787 ft (240 m)
Population (2020)	
• Total	1,651
• Density	1,222.06/sq mi (471.80/km ²)
Time zone	UTC-5 (Eastern (EST))
• Summer (DST)	UTC-4 (EDT)
ZIP code	49045
Area code	269
FIPS code	26-21040 ^[2]
GNIS feature ID	0624435 ^[3]
Website	www.decatumi.org

VILLAGE OF DECATUR



VILLAGE OF DECATUR

Form of Government: Of the 261 villages in Michigan, 48 have home rule charters, and 213 are governed under the General Law Village Act (1895 PA 3). Under that act all of the then existing villages in Michigan were reincorporated and standards were set for future incorporations. The general law village, still the most common by far, has the typical weak mayor-council form of government. Village presidents in the 213 general law villages are elected at-large, village-wide. The statewide act governing general law villages, Act 3 of 1895, was amended in 1973 to provide for two-year terms for the president and made the village president a full voting member of the village council. In 1974 the act was amended to provide for four-year terms for the six trustees – three of whom are elected biennially unless a village exempted itself prior to January 1, 1974. General Law Village elections are held on the second Monday in March, in even-numbered years. The most recent amendments to the General Law Village Act passed in 1998. These included the ability to reduce the council from seven to five members, allowing for the appointment of a clerk and treasurer and allowing for nonpartisan elections. The Home Rule Village Act requires that every village so incorporated provide for the election of a president, clerk and legislative body, and for the election or appointment of such other officers and boards as may be essential. However, the president need not be directly elected by the people but may be elected by the village council. Of the 48 home rule villages only 22 have a village manager position. The home rule village form of government offers flexibility that is not found in the 1895 General Law Village Act provisions. Home rule village charters in Michigan are as diverse as the communities that adopt them.

The chart below illustrates the organizational structure within the Village.



VILLAGE OF DECATUR

Village of Decatur 2021

Census

Population 1.7 thousand

Budget

Revenues
\$2.07 million
 Total Revenues

[Explore Revenues](#)

Expenditures
\$2.07 million
 Total Expenditures

[Explore Expenditures](#)

Data Snapshot

Total Taxable Value		● \$36.38 million
Total General Fund Expenditures		● \$789.6 thousand
Total General Fund Revenues		● \$800.0 thousand
General Fund Unrestricted Balance		● 79.000%
General Fund Cash Ratio		● 1691.000%
General Fund Ratio		● 80.000%
Governmental Net Position Ratio		● 300.000%
Taxable Value Per Capita		● \$21.6 thousand

[Explore other data](#)

Analytics

Percentiles are calculated by ranking all local units of the same type that submitted data for the given year on a scale of 1-100, with a higher percentile value (or lower ranking) indicating a stronger position in that measurement.

General Fund Health	133rd of 245 46th percentile
General Fund Ratio	140th of 245 43rd percentile
General Fund Cash Ratio	111st of 234 53rd percentile
Taxable Value Per Capita	132nd of 252 48th percentile
Governmental Net Position Ratio	84th of 195 57th percentile

VILLAGE OF DECATUR

Village of Decatur Management's Discussion and Analysis February 28, 2022

As management of the Village of Decatur, Michigan (The "Village" or "government") we offer readers of the Village's financial statements this narrative overview and analysis of the financial activities of the Village for the fiscal year ended February 28, 2022. We encourage readers to consider the information presented here in conjunction with the financial statements.

Financial Highlights

- The assets of the Village exceeded its liabilities at the close of the most recent fiscal year by \$8,946,721 (net position). Of this amount, \$2,531,361 represents unrestricted net position, which may be used to meet the government's ongoing obligations to citizens and creditors.
- During the year, the Village received \$2,464,659 in revenues and incurred \$2,025,400 in expenses, resulting in an increase in net position of \$439,259.
- At the close of the current fiscal year, the Village's governmental funds reported combined fund balances of \$1,992,323, an increase of \$301,239 in comparison with the prior year. Approximately 36.7% of this amount, or \$731,662, is available for spending at the government's discretion (*unassigned fund balance*).
- At the end of the current fiscal year, unassigned fund balance for the general fund was \$731,662, or approximately 81.7% of total general fund expenditures.

Overview of the Financial Statements

The discussion and analysis provided here is intended to serve as an introduction to the Village's basic financial statements. The Village's basic financial statements consist of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) the notes to financial statements. This report also includes supplementary information intended to furnish additional detail to support the basic financial statements themselves.

Government-wide Financial Statements. The government-wide financial statements are designed to provide readers with a broad overview of the Village's finances, in a manner similar to a private-sector business.

The *statement of net position* presents financial information on all of the Village's assets and liabilities, with the difference reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the Village is improving or deteriorating.

The *statement of activities* presents information showing how the Village's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying

VILLAGE OF DECATUR

event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported for some items that will only result in cash flows in future fiscal periods (e.g., depreciation of capital assets and earned but unused vacation leave).

Both of the government-wide financial statements distinguish functions of the Village that are principally supported by taxes and intergovernmental revenues (*governmental activities*) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (*business-type activities*). The governmental activities of the Village include general government, public safety, streets, and recreation and culture. The business-type activities of the Village include water, sewer, and waste removal services.

The government-wide financial statements include not only the Village itself (known as the primary government), but also a legally separate Downtown Development Authority (the “DDA”) for which the Village is financially accountable (see Note 1 in the financial statement footnotes for more information). Financial information for the DDA is reported separately from the financial information presented for the primary government itself.

Fund Financial Statements. A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Village, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the Village can be divided into two categories: governmental funds and proprietary funds.

Governmental Funds. *Governmental funds* are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on *near-term inflows and outflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the fiscal year. Such information may be useful in assessing a government’s near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government’s near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

The Village maintains several individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the general fund, the major street fund, the local street fund, ARPA, and the streets fund; all four of which are considered to be major funds. Data from the home rehabilitation and drug forfeiture funds are presented as separate columns as they are considered nonmajor funds.

VILLAGE OF DECATUR

As of February 28, 2022, the Village's governmental funds reported combined fund balances of \$1,992,323, an increase of \$301,239 in comparison with the restated balances from the prior year. Approximately 36.7% of this amount (\$731,662) constitutes *unassigned fund balance*, which is available for spending at the government's discretion. The remainder of the fund balance is *restricted* to indicate that it is: restricted for particular purposes \$1,260,661, or 63.3%.

The general fund is the chief operating fund of the Village. At the end of the current fiscal year, unassigned fund balance of the general fund was \$731,662. As a measure of the general fund's liquidity, it may be useful to compare unassigned fund balance to total general fund expenditures and transfers out. Unassigned fund balance represents approximately 81.7% of total general fund expenditures.

The fund balance of the Village's general fund increased by \$80,855 during the current fiscal year. This increase is due to increased public works and safety expenditures being offset by increased tax revenue and intergovernmental revenue.

The major streets fund, a major fund, had a \$86,583 increase in fund balance during the current fiscal year which put the overall fund balance at \$697,306. This increase is due to less expenditures in the current year than prior.

The local streets fund, a major fund, had a \$63,700 increase in fund balance during the current fiscal year which put the overall fund balance at \$184,510. This increase is due to increased transfers from the street fund along with lower expenditures.

The streets fund, a major fund, had a \$61,034 decrease in fund balance during the current fiscal year which put the overall fund balance at \$241,021.

The ARPA fund, a major fund, had an increase of \$20 for a total fund balance of \$20, due to interest earned on ARPA funds that have not been spent.

Proprietary Funds. The Village's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail.

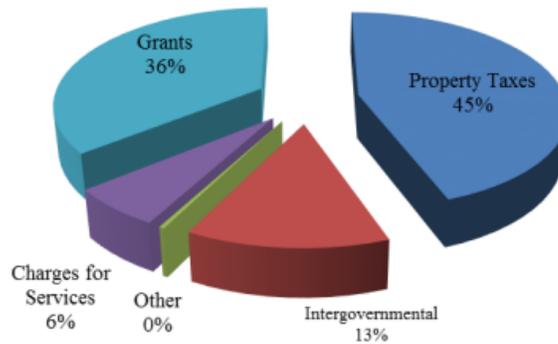
Unrestricted net position at the end of the year for proprietary funds was \$1,465,476. The total decrease in net position for proprietary funds was \$24,499. A summary of the changes in proprietary funds net position can be found in the business-type activities paragraph found earlier in this report.

VILLAGE OF DECATUR

Governmental Activities

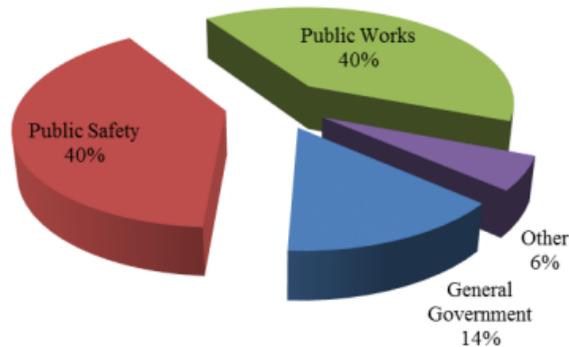
The following chart summarizes the revenue sources for the governmental activities of the Village for the most recent fiscal year end.

Governmental Activities Revenues



The following chart summarizes the expenses for the governmental activities of the Village for the most recent fiscal year end.

Governmental Activities Expenses



General Fund Budgetary Highlights

Original budget compared to final budget. The budget amendments to adjust revenues and expenditures in the final budget were all relatively minor, except for an adjustment to police department due to increased operating costs.



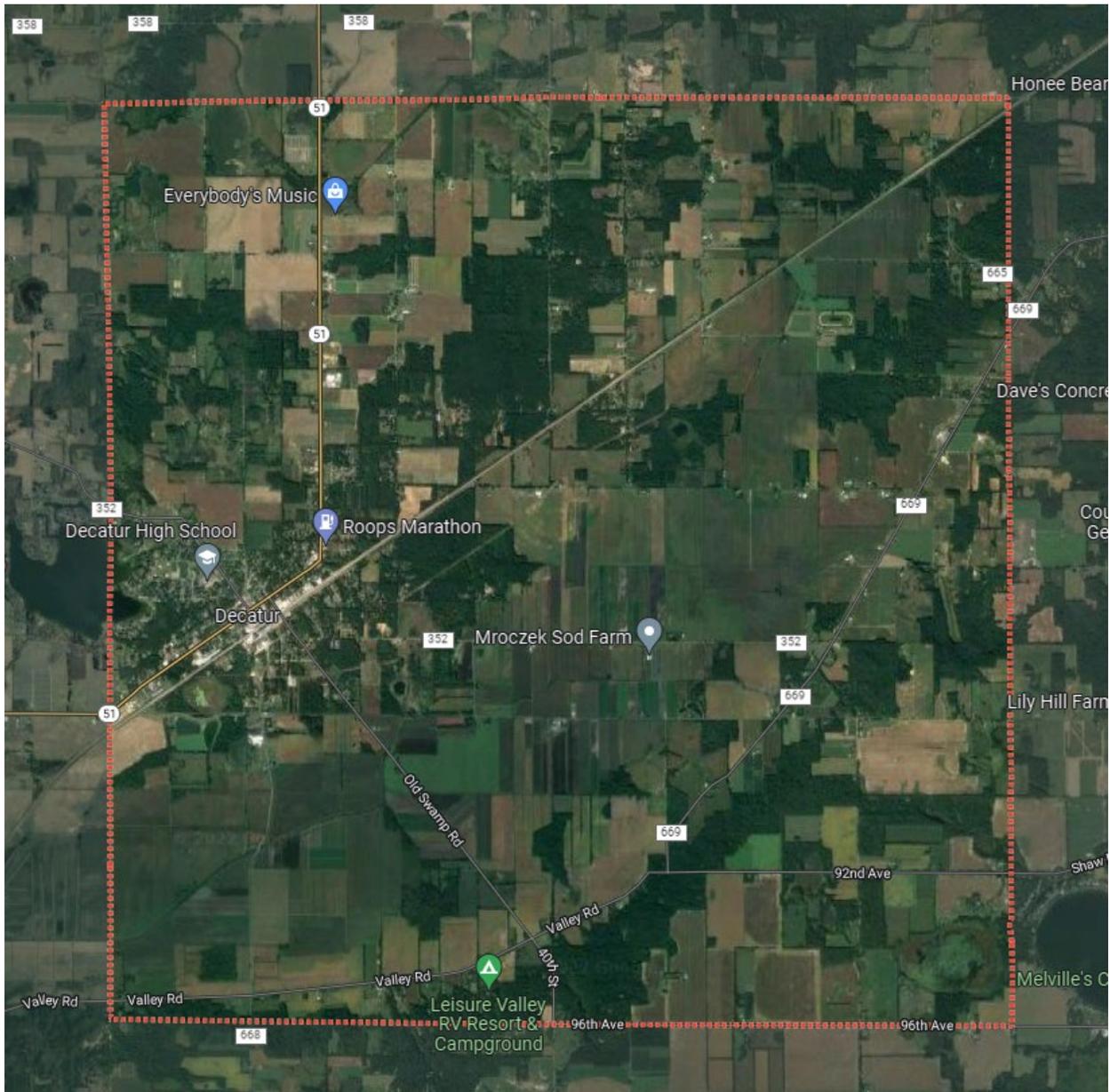
DECATUR TOWNSHIP

General Governmental Information

[Abstract](#)

The following information is being provided to residents who might want to learn more about their local government.

DECATUR TOWNSHIP



Townships are a product of Michigan's early history. Historians believe American township government was modeled after the English system of government. Settlers in New England developed small communities that delivered local services, while a county served as the administrative arm of government. When the Erie Canal opened, many New Yorkers migrated to Michigan and brought their form of government with them. While you might hear local units in Michigan referred to as "cities and towns," that's actually incorrect. Michigan doesn't have towns—it has townships, cities and villages, with townships governing 96 percent of Michigan's land area outside of cities. In fact, in Michigan if you don't live in a city, you live in a township. Michigan is one of 20 states that currently has some form of township government. In Michigan, it is often difficult to discern the differences between townships, cities and villages. There are, however, significant differences that are important to the people charged with administering township affairs and deciding township policies. Townships and counties are statutory units of government, having only those powers expressly provided or fairly implied by state law. Cities and most villages are vested with home rule powers, meaning they can do almost anything not prohibited

DECATUR TOWNSHIP

by law. There are two types of townships in Michigan—general law and charter townships. Charter township status is a special township classification created by the Michigan Legislature in 1947 to provide additional powers and streamlined administration for governing a growing community. A primary motivation for townships to adopt the charter form is to provide greater protection against annexation by a city. Currently, 140 Michigan townships have opted to become charter townships.

Michigan has 1,240 townships, which vary considerably in geographical size and population. Based on 2020 U.S. Census figures, township population in Michigan varies from 15 to nearly 100,500 people. Who runs townships? Township government is conducted by a township board consisting of either five or seven members—a supervisor, clerk, treasurer, and two or four trustees. The number of trustees is determined by the desires of the township residents, and whether or not the township has a population of over 5,000, or 3,000 registered electors or is a charter township. The township board may also hire a manager, assessor, police or fire chief, superintendent, and other necessary personnel to operate the township properly and efficiently. **What laws govern townships?**

There are many laws that govern townships, but the two main laws dealing with township administration and governance are: General township laws, the Revised Statutes of 1846, R.S. of 1846 (Chapter 41 of the Michigan Compiled Laws) Charter Township Act, (Chapter 42 of the Michigan Compiled Laws)

All Michigan laws are available to the public on the free, searchable Michigan Legislature website. The laws can be searched by keyword, or Michigan Compiled Laws (MCL) number, such as "41.721" or "42.8". There are additional statutory requirements with which townships must comply. Procedures for the township's financial administration, such as budgets, accounting, investments and deposits, are closely regulated by the state. Township meetings must comply with Michigan's Open Meetings Act (MCL 15.261, *et seq.*), and township records must be stored and made available in conformance with specific laws, such as the Freedom of Information Act (MCL 15.231, *et seq.*).

Demographics

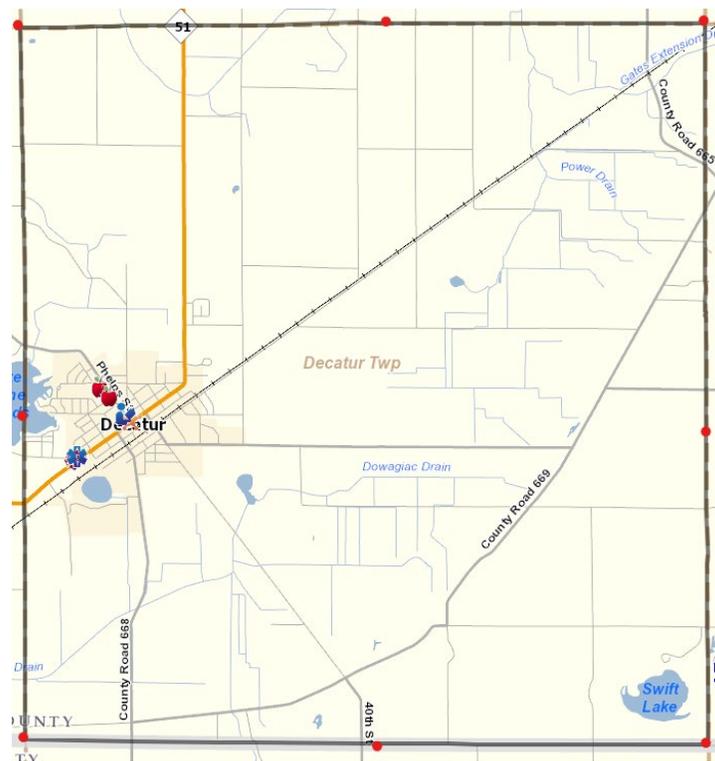
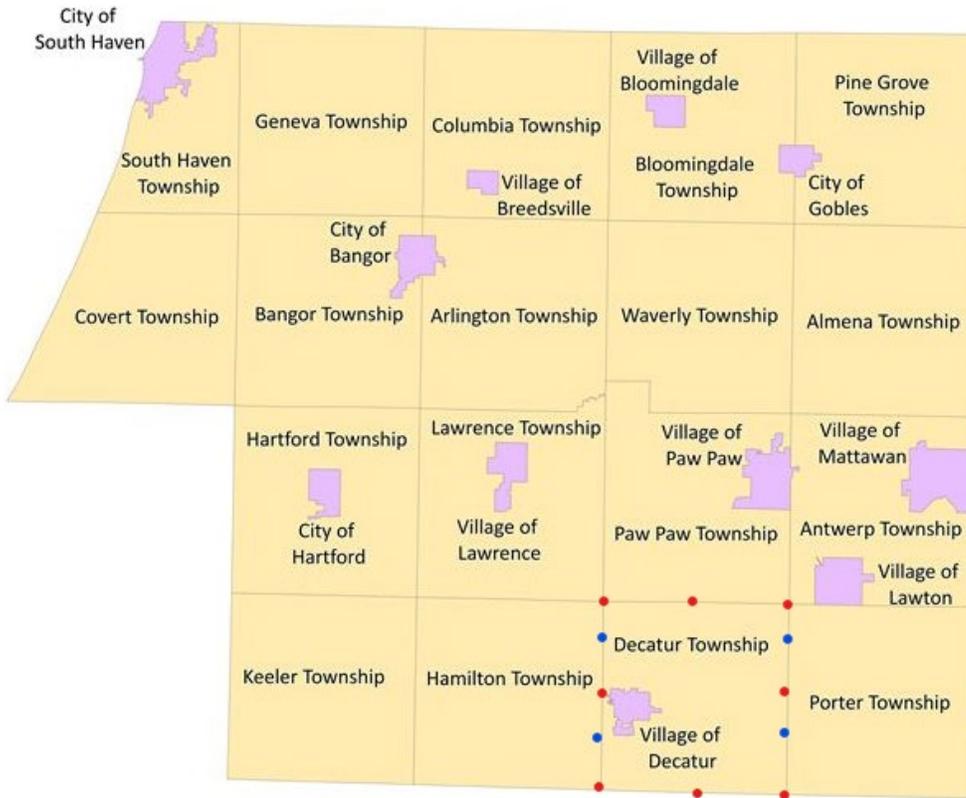
As of the census of 2000, there were 3,916 people, 1,451 households, and 1,021 families residing in the township. The population density was 111.3 per square mile (43.0/km²). There were 1,611 housing units at an average density of 45.8 per square mile (17.7/km²). The racial makeup of the township was 89.30% White, 4.62% African American, 1.17% Native American, 0.26% Asian, 0.10% Pacific Islander, 2.66% from other races, and 1.89% from two or more races. Hispanic or Latino of any race were 4.98% of the population.

There were 1,451 households, out of which 34.6% had children under the age of 18 living with them, 52.0% were married couples living together, 12.9% had a female householder with no husband present, and 29.6% were non-families. 24.3% of all households were made up of individuals, and 9.9% had someone living alone who was 65 years of age or older. The average household size was 2.66 and the average family size was 3.13.

In the township the population was spread out, with 28.2% under the age of 18, 8.7% from 18 to 24, 28.8% from 25 to 44, 21.5% from 45 to 64, and 12.7% who were 65 years of age or older. The median age was 35 years. For every 100 females, there were 99.9 males. For every 100 females aged 18 and over, there were 93.7 males.

The median income for a household in the township was \$35,754, and the median income for a family was \$39,122. Males had a median income of \$27,585 versus \$22,183 for females. The per capita income for the township was \$16,912. About 11.9% of families and 14.2% of the population were below the poverty line, including 18.0% of those under age 18 and 11.4% of those age 65 or over.

DECATUR TOWNSHIP



DECATUR TOWNSHIP

The Michigan Constitution of 1963 recognizes various units of government within the state. Article VII of the constitution, entitled Local Government, authorizes the establishment of counties, townships, cities and villages. The U.S. Bureau of the Census offers a definition of Michigan townships:

There are 1,123 townships and 117 charter townships which are all actively functioning governmental units. Townships are the original units of government formed in the state. Typically, though not always, townships are 36 square miles in size. Each township is governed by a board of trustees consisting of the township supervisor, township clerk, township treasurer, and two or four elected trustees. The entire state is covered by township governments except for areas within cities.

State laws authorize both types of Michigan townships to perform mandated and permissive functions. Mandated Functions are activities that townships are required to perform. The three broadest mandated responsibilities are assessment administration, elections administration and tax collection. In addition to these broad mandates, there are other narrower state requirements. Procedures for the township's financial administration, such as budgets, accounting, investments and deposits, are closely regulated by the state. Township meetings must comply with Michigan's Open Meetings Act and township records must be stored and made available in conformance with specific laws, such as the Freedom of Information Act.

In addition to the above required duties, Michigan townships are authorized to provide a wide variety of services that are generally expected from governmental entities. Virtually all townships provide fire protection and many also offer law enforcement as well. Other common programs include parks and recreation opportunities, public water and sewer services, trash collection and recycling programs, sidewalks and trails and cemeteries.

Townships have broad powers to enact and enforce ordinances, such as zoning and planning and may utilize other sources of revenue to support services. User fees, permits, fines and special assessments on real property are common sources of income generation.

Each township is governed by a **board of trustees** consisting of the township supervisor, township clerk, township treasurer, and two or four elected trustees. The entire state is covered by township governments except for areas within cities. State laws authorize both types of Michigan townships to perform mandated and permissive functions.

What are the characteristics of a township government?

Typically, though not always, townships are 36 square miles in size. Each township is governed by a board of trustees consisting of the township supervisor, township clerk, township treasurer, and two or four elected trustees. The entire state is covered by township governments except for areas within cities.

What are the duties of a township board member?

The Township Treasurer collects property taxes for the township, schools, the county and other tax levying entities and invests surplus funds. Board members also perform other duties as directed by the township board.

What are the duties of a township clerk?

The Township Clerk has custody of vital records, accounts for township finances, and oversees elections conducted by the township. The Township Treasurer collects property taxes for the township, schools, the county and other tax levying entities and invests surplus funds.

DECATUR TOWNSHIP

Township Hall

103 E Delaware Street
Decatur, MI 49045

Mailing Address

P.O. Box 33
Decatur, MI 49045



The following information regarding Decatur Township is provided from the Van Buren County Directory 2021-2022 prepared by [Suzie Roehm](#), Van Buren County Clerk, complaints of the Van Buren County Board of Commissioners. Decatur Township, meeting, second Thursday, 7:00 P.M., at Decatur Township Hall, 103 E Delaware Street, Decatur, MI 49045. Mail: PO BOX 33, Decatur, MI 49045.

Decatur Township, Van Buren County, Michigan

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Thomas Stull
Trustee

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Phone: (269) 423-7897
Fax:

Matthew Kusmack
Trustee

207 Prairie Ronde
Decatur Michigan 49045-1243
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Fax:

DECATUR TOWNSHIP

Township Data

Website

[Visit Website](#)

Total Population

3618

Per Capita Income

32538

Total Male Population

1974

Total Female Population

1644

Total White People

3036

Total Black or African American People

71

Total American Indian/Alaskan American People

176

Total Asian People

27

Total Hispanic or Latino People

382

Total Non-Hispanic/Latino People

2891

Average Household Size

2

Total Housing Units

1699

Total Foreign Born and Naturalized People

142

Median Household Income

47435

Median Family Income

61000

Income Under Poverty Level

3592

Total Families

1018

Total Households

1699

Median Number of Rooms (per housing unit)

6

DECATUR TOWNSHIP

Township of Decatur 2021

Census

Population	3.6 thousand
Square Mileage	35.6

Budget

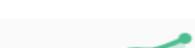
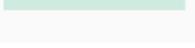
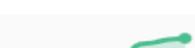
Revenues
\$588.2 thousand
 Total Revenues

[Explore Revenues](#)

Expenditures
\$400.5 thousand
 Total Expenditures

[Explore Expenditures](#)

Data Snapshot

Total Taxable Value		• \$104.0 million
Total General Fund Expenditures		• \$199.2 thousand
Total General Fund Revenues		• \$381.3 thousand
General Fund Unrestricted Balance		• 278.000%
General Fund Cash Ratio		• N/A
General Fund Ratio		• 279.000%
Governmental Net Position Ratio		• 238.000%
Taxable Value Per Capita		• \$29.2 thousand

[Explore other data](#)

Analytics

Percentiles are calculated by ranking all local units of the same type that submitted data for the given year on a scale of 1-100, with a higher percentile value (or lower ranking) indicating a stronger position in that measurement.

General Fund Health	667th of 1198 44th percentile
General Fund Ratio	150th of 1193 87th percentile
Taxable Value Per Capita	1114th of 1235 10th percentile
Governmental Net Position Ratio	459th of 816 44th percentile

MI Community Financial Dashboard - [Link](#)

DECATUR TOWNSHIP

Decatur Township Management's Discussion and Analysis June 30, 2021

The management of the Decatur Township provides this narrative overview and analysis of the financial activities of the Township for the fiscal year ended June 30, 2021 for the benefit of the readers of these financial statements. This management's discussion and analysis ("MD&A") is intended to assist the reader in focusing on significant financial issues and provide an overview of the Township's financial activity. The Township encourages the readers to consider the following information here in conjunction with the financial statements taken as a whole, which follow this section.

Overview of the Financial Statements

This MD&A is an introduction to the Township's basic financial statements, which comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other required supplementary information in addition to the basic financial statements.

Using This Annual Report

This annual report consists of a series of financial statements. The statement of net position and the statement of activities provide information about the activities of the Township as a whole and present a longer-term view of the Township's finances. This longer-term view uses the accrual basis of accounting so that it can measure the cost of providing services during the current year, and whether the taxpayers have funded the full cost of providing government services.

The Fund financial statements present a short-term view; they tell us how the taxpayers' resources were spent during the year, as well as how much is available for future spending. Fund financial statements also report the Township's operations in more detail than the government-wide financial statements by providing information about the Township's most significant funds.

Financial Highlights

Government-wide:

The net position of Decatur Township was \$1,397,208 an increase of \$158,954 from the previous year. Overall revenues were \$567,601. This consisted of \$337,321 from property taxes, \$190,135 from state revenue sharing, \$3,208 of interest income, \$20,256 in other revenue, and \$16,681 from charges for program services. Overall expenditures were \$408,647. Of this amount, \$188,453 was spent to support the general government, \$6,000 was spent to support public safety, \$1,175 was spent for community and economic development and \$213,019 was spent on public works.

Fund Level:

As of the close of the fiscal year, the Township's governmental funds reported a fund balance of \$1,324,816.

Decatur Township Management's Discussion and Analysis June 30, 2021

Financial Analysis of the Government as a Whole

The Township's net position increased by \$158,954 over the course of this fiscal year's operations to a total of \$1,397,208.

Net position as of June 30, 2021 and 2020

	Governmental Activities	
	2021	2020
Assets		
Cash and cash equivalents	\$ 1,281,403	\$ 1,106,101
Due from other units of government	34,918	45,145
Prepaid items	8,495	6,442
Capital assets not being depreciated	12,000	12,000
Capital assets - net	60,392	68,566
Total assets	<u>1,397,208</u>	<u>1,238,254</u>
Net position		
Net investment in capital assets	72,392	80,566
Restricted for:		
Road improvement	245,631	237,093
Lake weed control	7,749	10,680
Unrestricted	1,071,436	909,915
Total net position	<u>\$ 1,397,208</u>	<u>\$ 1,238,254</u>

Unrestricted net position is the largest component of net position. These represent resources that may be used at the Township's discretion, but often have limitations based upon policy action. Restricted net position are restricted for the identified items. The remaining net position reflect its investment in capital assets (e.g. land, buildings, equipment, infrastructure, and others), less any related debt outstanding that was needed to acquire or construct the assets.

DECATUR TOWNSHIP

Decatur Township Management's Discussion and Analysis June 30, 2021

The following condensed financial information was derived from the government-wide Statement of Activities and reflects how the Township's net position changed during the fiscal year.

Change in Net Position For the Fiscal Years Ended June 30, 2021 and 2020

	Governmental Activities	
	2021	2020
Revenues		
Program revenues		
Charges for services	\$ 16,681	\$ 13,024
General revenues		
Taxes	337,321	326,225
State shared revenue	190,135	161,142
Unrestricted investment earnings	3,208	5,701
Miscellaneous	20,256	28,950
Total revenues	<u>567,601</u>	<u>535,042</u>
Expenses		
General government	188,453	175,838
Public safety	6,000	6,000
Public works	213,019	142,731
Community and economic development	1,175	2,915
Total expenses	<u>408,647</u>	<u>327,484</u>
Change in net position	158,954	207,558
Beginning net position	1,238,254	1,030,696
Ending net position	<u>\$1,397,208</u>	<u>\$1,238,254</u>

Property taxes comprise 59% of Governmental Activities revenue. The Township's operating millage during the fiscal year was 0.8860 mills. In accordance with Charter and State Constitutional provisions, the Township may levy up to 1.0000 mills for operation in fiscal year 2020-2021.

The Township has no income tax.

State shared revenue is collected by the State of Michigan and distributed to local governments by formula allocation of portions of the State sales tax and motor fuel and weight taxes.

Decatur Township Management's Discussion and Analysis June 30, 2021

Financial Analysis of the Township's Funds

As the Township completed the fiscal year, its governmental funds reported fund balances of \$1,324,816. Of this total amount, \$862,941 constitutes unassigned fund balance, \$8,495 is non-spendable for prepaid items, \$200,000 is committed by the board for future Township Hall improvements, and \$253,380 is restricted for the Township's special revenue funds: Road Improvement Fund and Lake Weed Control Fund.

General Fund Budgetary Highlights

Administrative actions were taken to keep operating costs within budget.

Property tax decreased (including penalties and interest) \$458 for fiscal year 2020-2021. The State increased revenue sharing payments by \$41,597 in fiscal year 2020-2021.

During the fiscal year, the Township amended the budget to transfer funds among activities in the General Fund. Amendments to the budget are made due to unexpected expenditures in general fund categories. Uncommitted funds are budgeted in certain categories (showing an area of excess budgeted monies) to allow flexibility to cover the unexpected expenditures. The Township Board does not deplete monies budgeted in any categories simply because it is budgeted. These amounts are excess monies for the unexpected expenditures. Overall, expenditures for the General Fund were \$182,137 under budget.

Capital Assets

At the end of the fiscal year 2020-2021, the Township had invested \$72,392, net of accumulated depreciation, in a broad range of capital assets (see the table below). Total depreciation charges for this fiscal year were \$8,174.

Capital Assets as of June 30, 2021 and 2020 (net of depreciation)

	Governmental Activities	
	2021	2020
Land	\$ 12,000	\$ 12,000
Buildings, additions and improvements	60,392	68,558
Machinery and equipment	-	8
Total	<u>\$ 72,392</u>	<u>\$ 80,566</u>

DECATUR TOWNSHIP

Decatur Township Statement of Net Position June 30, 2021

	Primary Governmental Activities
Assets	
Cash and cash equivalents	\$ 1,281,403
Due from other units of government	34,918
Prepaid items	8,495
Capital assets not being depreciated	12,000
Capital assets – net of accumulated depreciation	60,392
Total assets	1,397,208
Net Position	
Net investment in capital assets	72,392
Restricted for	
Road improvement	245,631
Lake weed control	7,749
Unrestricted	1,071,436
Total net position	\$ 1,397,208

Decatur Township Statement of Activities For the Year Ended June 30, 2021

	Expenses	Program Revenues	Charges for Services	Net (Expense) Revenue and Changes in Net Position
Functions/Programs				Primary Governmental Activities
Primary government				
Governmental activities				
General government	\$ 188,453	\$ 15,881		\$ (172,572)
Public safety	6,000	-		(6,000)
Public works	213,019	800		(212,219)
Community and economic development	1,175	-		(1,175)
Total governmental activities	\$ 408,647	\$ 16,681		(391,966)
General revenues				
Property taxes				337,321
State shared revenue				190,135
Unrestricted investment earnings				3,208
Miscellaneous				20,256
Total general revenues				550,920
Change in net position				158,954
Net position – beginning of year				1,238,254
Net position – end of year				\$ 1,397,208



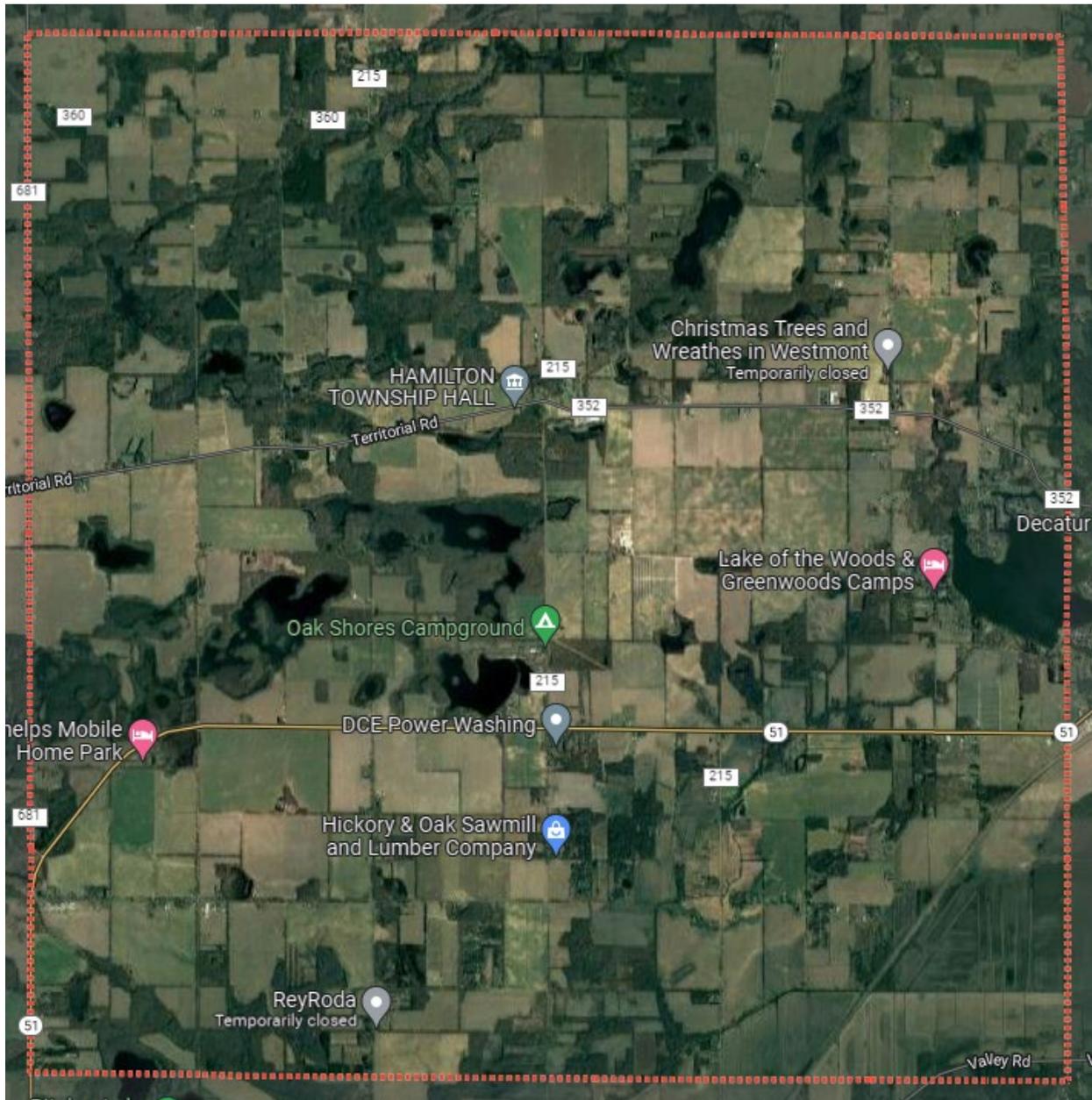
HAMILTON TOWNSHIP

General Governmental Information

[Abstract](#)

The following information is being provided to residents who might want to learn more about their local government

HAMILTON TOWNSHIP



Townships are a product of Michigan’s early history. Historians believe American township government was modeled after the English system of government. Settlers in New England developed small communities that delivered local services, while a county served as the administrative arm of government. When the Erie Canal opened, many New Yorkers migrated to Michigan and brought their form of government with them. While you might hear local units in Michigan referred to as “cities and towns,” that’s actually incorrect. Michigan doesn’t have towns—it has townships, cities and villages, with townships governing 96 percent of Michigan’s land area outside of cities. In fact, in Michigan if you don’t live in a city, you live in a township. Michigan is one of 20 states that currently has some form of township government. In Michigan, it is often difficult to discern the differences between townships, cities and villages. There are, however, significant differences that are important to the people charged with administering township affairs and deciding township policies. Townships and counties are statutory

HAMILTON TOWNSHIP

units of government, having only those powers expressly provided or fairly implied by state law. Cities and most villages are vested with home rule powers, meaning they can do almost anything not prohibited by law. There are two types of townships in Michigan—general law and charter townships. Charter township status is a special township classification created by the Michigan Legislature in 1947 to provide additional powers and streamlined administration for governing a growing community. A primary motivation for townships to adopt the charter form is to provide greater protection against annexation by a city. Currently, 140 Michigan townships have opted to become charter townships.

Michigan has 1,240 townships, which vary considerably in geographical size and population. Based on 2020 U.S. Census figures, township population in Michigan varies from 15 to nearly 100,500 people.

Who runs townships? Township government is conducted by a township board consisting of either five or seven members—a supervisor, clerk, treasurer, and two or four trustees. The number of trustees is determined by the desires of the township residents, and whether or not the township has a population of over 5,000, or 3,000 registered electors or is a charter township. The township board may also hire a manager, assessor, police or fire chief, superintendent, and other necessary personnel to operate the township properly and efficiently. **What laws govern townships?**

There are many laws that govern townships, but the two main laws dealing with township administration and governance are: General township laws, the Revised Statutes of 1846, R.S. of 1846 (Chapter 41 of the Michigan Compiled Laws) Charter Township Act, (Chapter 42 of the Michigan Compiled Laws)

All Michigan laws are available to the public on the free, searchable Michigan Legislature website. The laws can be searched by keyword, or Michigan Compiled Laws (MCL) number, such as "41.721" or "42.8". There are additional statutory requirements with which townships must comply. Procedures for the township's financial administration, such as budgets, accounting, investments and deposits, are closely regulated by the state. Township meetings must comply with Michigan's Open Meetings Act (MCL 15.261, *et seq.*), and township records must be stored and made available in conformance with specific laws, such as the Freedom of Information Act (MCL 15.231, *et seq.*).

Demographics

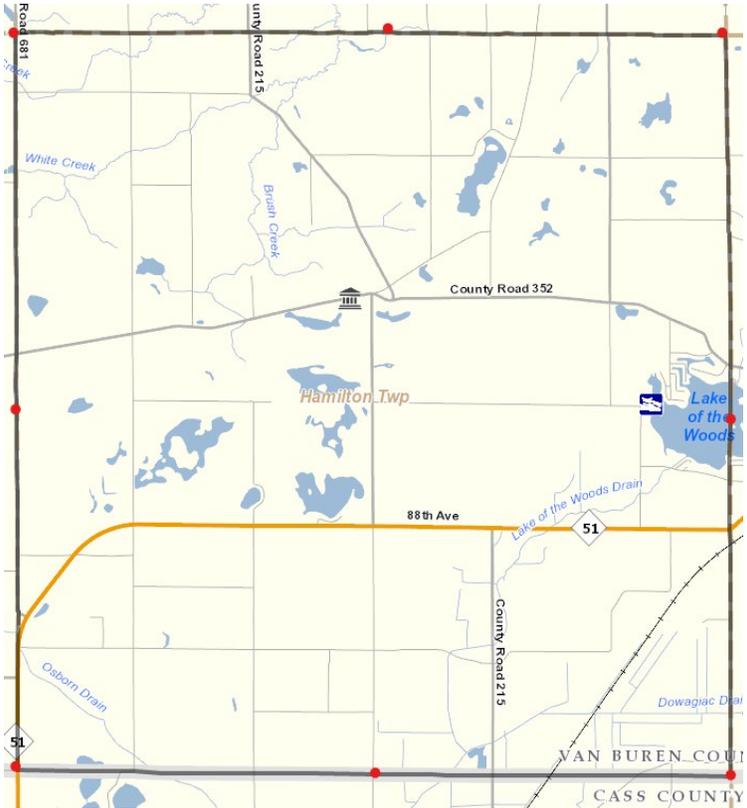
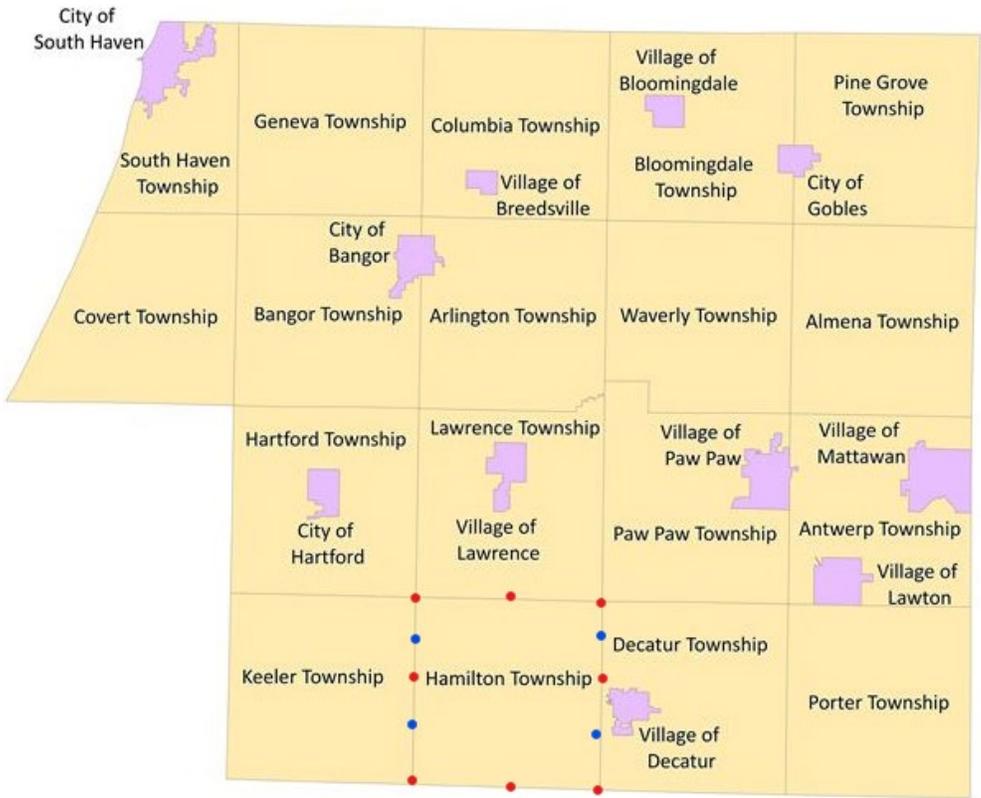
As of the census[1] of 2000, there were 1,797 people, 568 households, and 423 families residing in the township. The population density was 52.1 per square mile (20.1/km²). There were 723 housing units at an average density of 21.0 per square mile (8.1/km²). The racial makeup of the township was 88.70% White, 1.84% African American, 1.28% Native American, 0.06% Asian, 5.73% from other races, and 2.39% from two or more races. Hispanic or Latino of any race were 20.59% of the population.

There were 568 households, out of which 33.1% had children under the age of 18 living with them, 60.6% were married couples living together, 8.3% had a female householder with no husband present, and 25.4% were non-families. 19.9% of all households were made up of individuals, and 9.0% had someone living alone who was 65 years of age or older. The average household size was 2.76 and the average family size was 3.17.

In the township the population was spread out, with 30.3% under the age of 18, 10.9% from 18 to 24, 26.1% from 25 to 44, 21.0% from 45 to 64, and 11.7% who were 65 years of age or older. The median age was 32 years. For every 100 females, there were 112.7 males. For every 100 females aged 18 and over, there were 105.4 males.

The median income for a household in the township was \$37,434, and the median income for a family was \$41,875. Males had a median income of \$36,438 versus \$25,125 for females. The per capita income for the township was \$16,169. About 8.0% of families and 13.5% of the population were below the poverty line, including 13.8% of those under age 18 and 6.8% of those age 65 or over.

HAMILTON TOWNSHIP



HAMILTON TOWNSHIP

The Michigan Constitution of 1963 recognizes various units of government within the state. Article VII of the constitution, entitled Local Government, authorizes the establishment of counties, townships, cities and villages. The U.S. Bureau of the Census offers a definition of Michigan townships:

There are 1,123 townships and 117 charter townships which are all actively functioning governmental units. Townships are the original units of government formed in the state. Typically, though not always, townships are 36 square miles in size. Each township is governed by a board of trustees consisting of the township supervisor, township clerk, township treasurer, and two or four elected trustees. The entire state is covered by township governments except for areas within cities.

State laws authorize both types of Michigan townships to perform mandated and permissive functions. Mandated Functions are activities that townships are required to perform. The three broadest mandated responsibilities are assessment administration, elections administration and tax collection. In addition to these broad mandates, there are other narrower state requirements. Procedures for the township's financial administration, such as budgets, accounting, investments and deposits, are closely regulated by the state. Township meetings must comply with Michigan's Open Meetings Act and township records must be stored and made available in conformance with specific laws, such as the Freedom of Information Act.

In addition to the above required duties, Michigan townships are authorized to provide a wide variety of services that are generally expected from governmental entities. Virtually all townships provide fire protection and many also offer law enforcement as well. Other common programs include parks and recreation opportunities, public water and sewer services, trash collection and recycling programs, sidewalks and trails and cemeteries.

Townships have broad powers to enact and enforce ordinances, such as zoning and planning and may utilize other sources of revenue to support services. User fees, permits, fines and special assessments on real property are common sources of income generation.

Each township is governed by a **board of trustees** consisting of the township supervisor, township clerk, township treasurer, and two or four elected trustees. The entire state is covered by township governments except for areas within cities. State laws authorize both types of Michigan townships to perform mandated and permissive functions.

What are the characteristics of a township government?

Typically, though not always, townships are 36 square miles in size. Each township is governed by a board of trustees consisting of the township supervisor, township clerk, township treasurer, and two or four elected trustees. The entire state is covered by township governments except for areas within cities.

What are the duties of a township board member?

The Township Treasurer collects property taxes for the township, schools, the county and other tax levying entities and invests surplus funds. Board members also perform other duties as directed by the township board.

What are the duties of a township clerk?

The Township Clerk has custody of vital records, accounts for township finances, and oversees elections conducted by the township. The Township Treasurer collects property taxes for the township, schools, the county and other tax levying entities and invests surplus funds.

HAMILTON TOWNSHIP

Hamilton Township

Physical Address

52333 Territorial Road W
Decatur, MI 49045

Mailing Address

P.O. Box 35
Decatur, MI 49045

Phone: 269-423-7852

Fax: 269-423-7852



The following information regarding Hamilton Township is provided from the Van Buren County Directory 2021-2022 prepared by [Suzie Roehm](#), Van Buren County Clerk, compliments of the Van Buren County Board of Commissioners.

Hamilton Township, meeting, second Tuesday, 7:00 P.M., at Hamilton Township Hall, 52333 W. Territorial Road, Decatur, MI 49045. Mail: PO BOX 35, Decatur, MI 49045, telephone and fax (269) 423-7852.

Hamilton Township, Van Buren County, Michigan

Carl Druskovich

Supervisor

45140 M-51

Decatur Michigan 49045

Phone: (269) 423-7866

Fax:

Rebecca Mott

Clerk

PO Box 35

Decatur Michigan 49045-0035

Phone: (269) 423-7852

Fax:

Sandra Hanson

Treasurer

75406 56th St

Decatur Michigan 49045-9133

Phone: (269) 674-8780

Fax:

Karen Makay

Trustee

77900 County Road 358 S

Decatur Michigan 49045-8109

Phone: (269) 423-7852

Fax:

Richard Conway

Trustee

53268 Territorial Rd

Decatur Michigan 49045-9019

Phone: (269) 423-7852

Fax:

HAMILTON TOWNSHIP

Township Data

Website

[Visit Website](#)

Total Population

1361

Per Capita Income

32873

Total Male Population

702

Total Female Population

659

Total White People

1204

Total Black or African American People

17

Total American Indian/Alaskan American People

13

Total Asian People

0

Total Hispanic or Latino People

156

Total Non-Hispanic/Latino People

1141

Average Household Size

2

Total Housing Units

564

Total Foreign Born and Naturalized People

61

Median Household Income

54688

Median Family Income

60417

Income Under Poverty Level

1361

Total Families

384

Total Households

564

Median Number of Rooms (per housing unit)

6

HAMILTON TOWNSHIP

Township of Hamilton 2021

Census

Population	1.4 thousand
Square Mileage	35.5

Budget

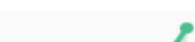
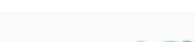
Revenues
\$536.8 thousand
 Total Revenues

[Explore Revenues](#)

Expenditures
\$477.6 thousand
 Total Expenditures

[Explore Expenditures](#)

Data Snapshot

Total Taxable Value		• \$63.35 million
Total General Fund Expenditures		• \$228.1 thousand
Total General Fund Revenues		• \$247.9 thousand
General Fund Unrestricted Balance		• 92.000%
General Fund Cash Ratio		6841.000%
General Fund Ratio		• 93.000%
Governmental Net Position Ratio		101.000%
Taxable Value Per Capita		• \$46.5 thousand

[Explore other data](#)

Analytics

Percentiles are calculated by ranking all local units of the same type that submitted data for the given year on a scale of 1-100, with a higher percentile value (or lower ranking) indicating a stronger position in that measurement.

General Fund Health	1019th of 1198 15th percentile
General Fund Ratio	960th of 1193 20th percentile
General Fund Cash Ratio	366th of 1032 65th percentile
Taxable Value Per Capita	521st of 1235 58th percentile
Governmental Net Position Ratio	764th of 816 6th percentile

HAMILTON TOWNSHIP

Township of Hamilton

MANAGEMENT'S DISCUSSION AND ANALYSIS

Our discussion and analysis of the Township of Hamilton's (the Township) financial performance provides a narrative overview of the Township's financial activities for the fiscal year ended June 30, 2021. Please read it in conjunction with the Township's financial statements.

FINANCIAL HIGHLIGHTS

- The Township's total net position increased by \$51,756 as a result of this year's activities.
- Of the \$542,877 total net position reported, \$239,463 is available to be used to meet the Township's ongoing obligations to its citizens and customers, without constraints established by debt covenants, enabling legislation, or other legal requirements.
- The General Fund's unassigned fund balance at the end of the fiscal year was \$229,601, which represents 101 percent of the actual total General Fund expenditures for the current fiscal year.

Overview of the financial statements

The Township's annual report is comprised of four parts: management's discussion and analysis, the basic financial statements, required supplementary information, and an optional section that presents combining statements for nonmajor governmental funds. The basic financial statements include two kinds of statements that present different views of the Township:

- The first two statements are government-wide financial statements that provide both long-term and short-term information about the Township's overall financial status.
- The remaining statements are fund financial statements that focus on individual parts of the Township government, reporting the Township's operations in more detail than the government-wide financial statements.
 - Governmental funds statements explain how government services, like general government, public safety, and public works, were financed in the short-term, as well as what remains for future spending.
 - Fiduciary funds statements provide information about the financial relationships in which the Township acts solely as a custodian for the benefit of others to whom the resources in question belong.

The financial statements also include notes that explain some of the information in the financial statements and provide more detailed data. The financial statements are followed by sections of required supplementary information and other supplementary information that further explain and support the information in the financial statements.

A comparative analysis of the government-wide financial statements for 2021 and 2020 is also presented.

Government-wide financial statements

The government-wide financial statements report information about the Township as a whole using accounting methods similar to those used by private-sector companies. The Statement of Net Position includes all of the Township's assets and liabilities. All of the current year's revenues and expenses are accounted for in the Statement of Activities, regardless of when cash is received or paid.

The two government-wide statements report the Township's net position and how it has changed. Net position (the difference between the Township's assets and liabilities) is one way to measure the Township's financial health, or position.

- Over time, increases or decreases in the Township's net position are an indicator of whether its financial health is improving or deteriorating, respectively.
- To assess the overall health of the Township, you need to consider additional nonfinancial factors, such as changes in the Township's property tax base and the condition of the Township's capital assets.

HAMILTON TOWNSHIP

Township of Hamilton

MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)

FINANCIAL ANALYSIS OF THE TOWNSHIP AS A WHOLE

Net position

Total net position at the end of the fiscal year was \$542,877. Of this total, \$185,491 is invested in capital assets and \$117,923 is restricted for public works. Consequently, unrestricted net position was \$239,463.

Condensed financial information

Net position

	<i>Governmental activities</i>	
	<u>2021</u>	<u>2020</u>
Current and other assets	\$ 364,450	\$ 322,116
Capital assets	<u>185,491</u>	<u>192,910</u>
Total assets	<u>549,941</u>	<u>515,026</u>
 Current liabilities	 <u>7,064</u>	 <u>23,905</u>
 Net position:		
Investment in capital assets	185,491	192,910
Restricted	117,923	79,210
Unrestricted	<u>239,463</u>	<u>219,001</u>
 Total net position	 <u>\$ 542,877</u>	 <u>\$ 491,121</u>

Changes in net position

The Township's total revenues were \$536,802. For 2021, 34 percent of the Township's revenues comes from property taxes, 28 percent comes from state shared revenue, and operating grants and contributions account for 29 percent of total revenues.

HAMILTON TOWNSHIP

Township of Hamilton

MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)

The total cost of the Township's programs was \$485,046. About 31 percent of the Township's costs relates to the provision of general government services. Public safety and public works cost account for 32 and 33 percent, respectively, of the Township's total expenses.

*Condensed financial information
Changes in net position*

	<i>Governmental activities</i>	
	<u>2021</u>	<u>2020</u>
Program revenues:		
Charges for services	\$ 47,309	\$ 43,447
Operating grants and contributions	154,024	143,478
General revenues:		
Property taxes	184,455	115,468
State shared revenue	148,458	125,911
Cable franchise fees	2,433	2,410
Interest income	123	225
	<u>536,802</u>	<u>430,939</u>
Total revenues		
Expenses:		
General government	150,730	137,182
Public safety	153,394	150,055
Public works	159,813	63,415
Health and welfare	15,277	14,401
Community and economic development	5,832	5,168
Recreation and culture	-	1,612
	<u>485,046</u>	<u>371,833</u>
Total expenses		
Changes in net position	<u>\$ 51,756</u>	<u>\$ 59,106</u>
Net position, end of year	<u>\$ 542,877</u>	<u>\$ 491,121</u>

Governmental activities

Governmental activities increased the Township's net position by \$51,756, compared to an increase of \$59,106 last year. Revenue increased \$105,863 from the prior year, which was primarily due to a new road millage, which was recognized in the current fiscal year. Total expenses increased by \$113,213 from the prior year, which was primarily due to an increase in road project costs during the current year.

The total cost of governmental activities this year was \$485,046. After subtracting the charges to those who directly benefited from the programs (\$47,309), as well as operating grants and contributions (\$154,024), the "public benefit" portion covered by property taxes, state revenue sharing, and other general revenues was \$283,713.

HAMILTON TOWNSHIP

Township of Hamilton

MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)

FINANCIAL ANALYSIS OF THE TOWNSHIP'S FUNDS

At June 30, 2021, the Township's governmental funds reported combined ending fund balances of \$357,386, an increase of \$59,175 from the prior year.

The General Fund is the primary operating fund of the Township. At the end of the fiscal year, the fund balance was \$229,601, an increase of \$19,857 during the fiscal year, as revenues of \$247,942 exceeded expenditures of \$228,085.

The Weed Control Fund's restricted fund balance at year end was \$10,149, a decrease of \$10,677, as revenues of \$8,857 were exceeded by expenditures of \$19,534 in the current fiscal year.

The Fire Operating Fund does not carry a fund balance, as all assessments collected (\$84,511) are remitted to the Decatur-Hamilton Fire District for fire protection services.

The Road Fund's fund balance at year end was \$107,774, an increase of \$49,390, as revenues of \$123,076 exceeded public works expenditures of \$73,686.

General Fund budgetary highlights

The Township amended the General Fund budget by increasing the revenue budget by \$42,356 and decreasing the expenditure budget by \$39,272 during the year.

Revenues were \$11,261 higher than budgeted, primarily due to state grants that came in above expected levels. Expenditures were \$5,200 lower than the amounts appropriated, which was primarily due to slightly lower than expected general government costs. These variances resulted in a \$16,461 positive budget variance, with a \$19,857 increase in fund balance, compared to a budget that planned for a \$3,396 increase in fund balance.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital assets

The Township's investment in capital assets for its governmental activities as of June 30, 2021, amounts to \$185,491 (net of accumulated depreciation). This investment includes buildings and equipment. The decrease in the Township's net investment in capital assets for the current fiscal year was \$7,419, which can be attributed to current year depreciation expense.

More detailed information about the Township's capital assets is presented in Note 4 of the notes to the basic financial statements.

Debt

The Township had no outstanding long-term obligations at the beginning or end of the fiscal year.

HAMILTON TOWNSHIP

Township of Hamilton

STATEMENT OF NET POSITION

June 30, 2021

	<i>Governmental activities</i>
ASSETS	
Current assets:	
Cash	\$ 313,902
Due from other governmental units	<u>50,548</u>
Total current assets	<u>364,450</u>
Noncurrent assets:	
Capital assets not being depreciated - land	70,563
Capital assets, net of accumulated depreciation	<u>114,928</u>
Total noncurrent assets	<u>185,491</u>
Total assets	<u>549,941</u>
LIABILITIES	
Current liabilities - accounts payable	<u>7,064</u>
NET POSITION	
Investment in capital assets	185,491
Restricted for public works	117,923
Unrestricted	<u>239,463</u>
Total net position	<u>\$ 542,877</u>

HAMILTON TOWNSHIP

Township of Hamilton

STATEMENT OF ACTIVITIES

Year ended June 30, 2021

Functions/Programs	Expenses	Program revenues		Net (expenses) revenues and change in net position
		Charges for services	Operating grants and contributions	Governmental activities
Governmental activities:				
General government	\$ 150,730	\$ 36,702	\$ 7,191	\$ (106,837)
Public safety	153,394	-	141,225	(12,169)
Public works	159,813	9,207	5,608	(144,998)
Health and welfare	15,277	-	-	(15,277)
Community and economic development	5,832	1,400	-	(4,432)
Recreation and culture	-	-	-	-
Total governmental activities	\$ 485,046	\$ 47,309	\$ 154,024	(283,713)
General revenues:				
Property taxes				184,455
State shared revenue				148,458
Unrestricted interest income				123
Cable franchise fees				2,433
Total general revenues				335,469
Change in net position				51,756
Net position - beginning				491,121
Net position - ending				\$ 542,877