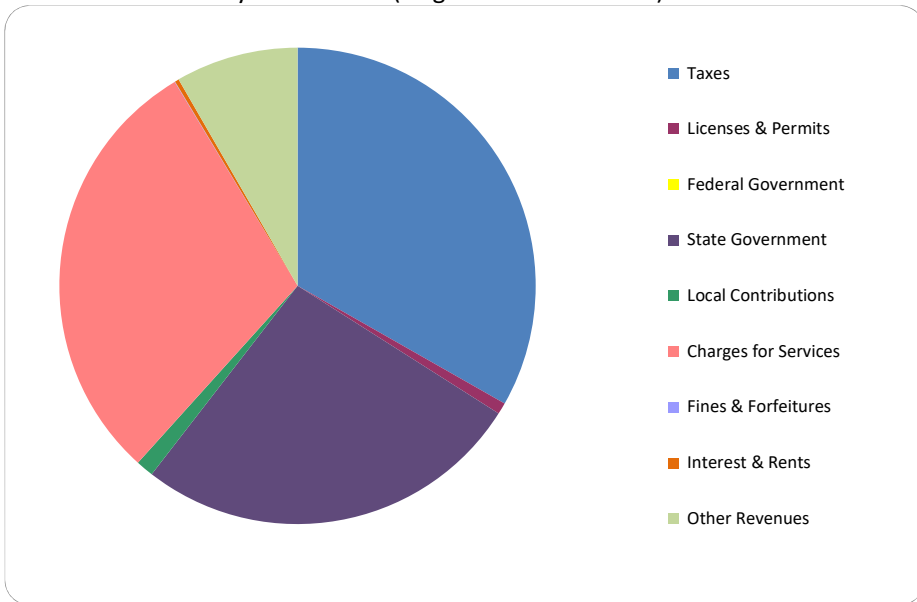


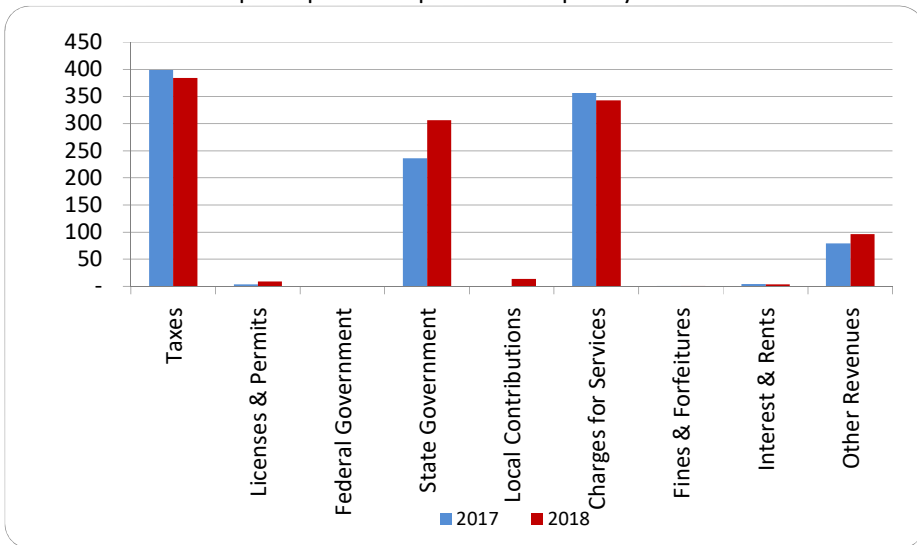
**1. Where our money comes from (all governmental funds)**



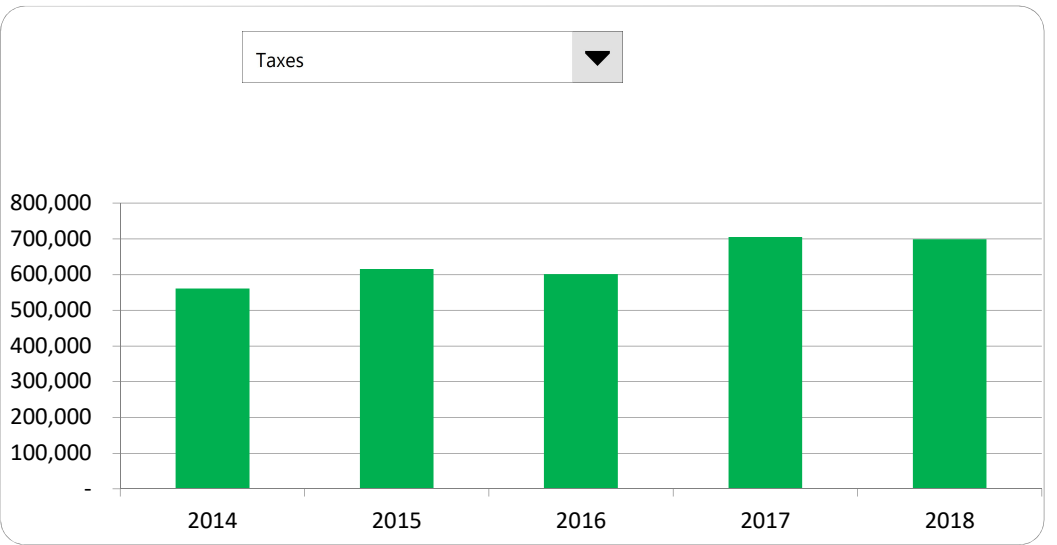
**2. Compared to the prior year**

	<u>2017</u>	<u>2018</u>	<u>% change</u>
Taxes	\$ 705,018	\$ 699,051	-0.85%
Licenses & Permits	6,110	16,494	169.95%
Federal Government	-	-	N/A
State Government	416,773	557,400	33.74%
Local Contributions	-	25,581	N/A
Charges for Services	629,693	624,613	-0.81%
Fines & Forfeitures	906	573	-36.75%
Interest & Rents	7,129	6,171	-13.44%
Other Revenues	139,946	174,996	25.05%
<b>Total Revenues</b>	<b>\$ 1,905,575</b>	<b>\$ 2,104,879</b>	<b>10.46%</b>

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



**4. Historical trends of individual sources**



**Commentary:**

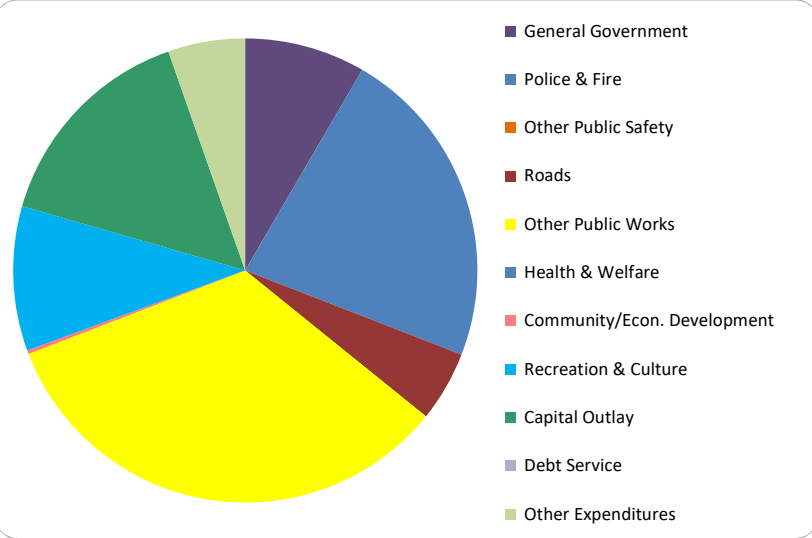
For more information on our unit's finances, contact Matthew Newton at 269-423-6114.

**CITIZEN'S GUIDE TO LOCAL UNIT FINANCES - Village of Decatur (80-3-030)**

**EXPENDITURES**

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

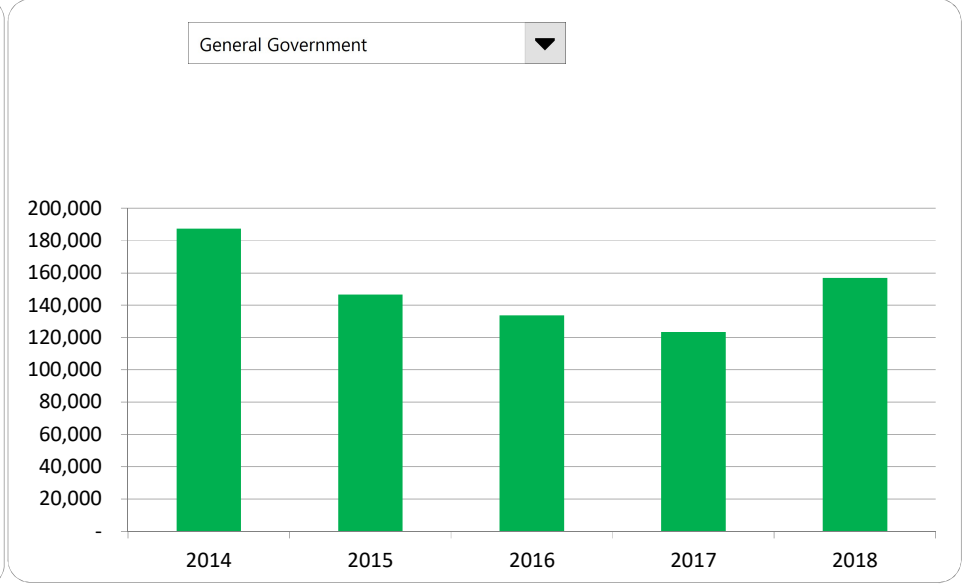
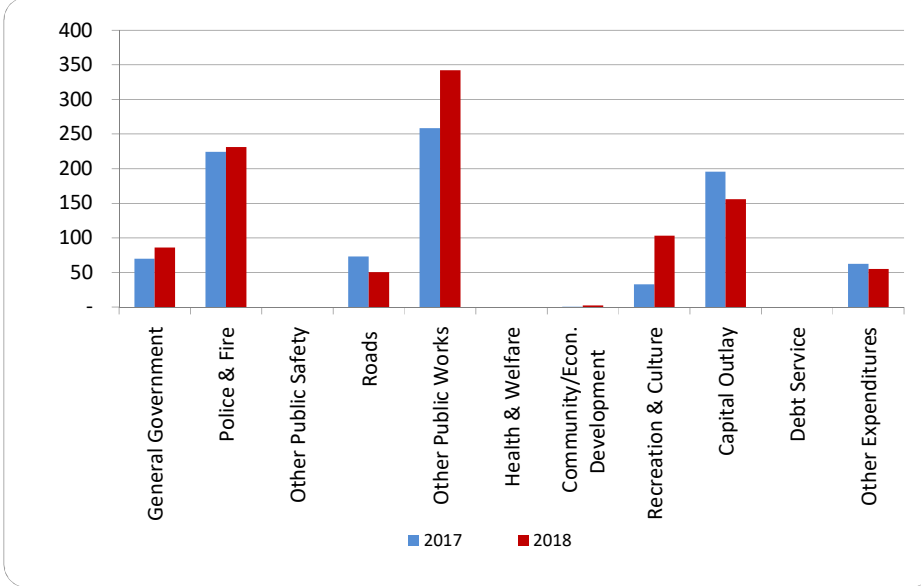
**2. Compared to the prior year**



	<u>2017</u>	<u>2018</u>	<u>% change</u>
General Government	\$ 123,438	\$ 156,972	27.17%
Police & Fire	396,747	420,697	6.04%
Other Public Safety	-	-	N/A
Roads	129,872	91,785	-29.33%
Other Public Works	457,126	623,169	36.32%
Health & Welfare	-	-	N/A
Community/Econ. Development	758	4,909	547.63%
Recreation & Culture	58,221	187,880	222.70%
Capital Outlay	345,350	283,334	-17.96%
Debt Service	-	-	N/A
Other Expenditures	110,710	100,550	-9.18%
<b>Total Expenditures</b>	<b>\$ 1,622,222</b>	<b>\$ 1,869,296</b>	<b>15.23%</b>

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

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

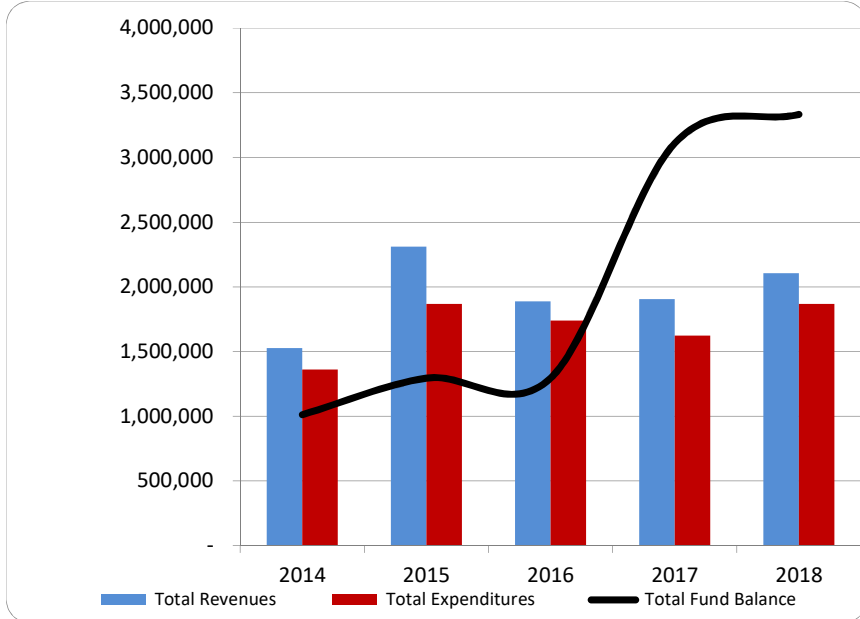


Commentary:

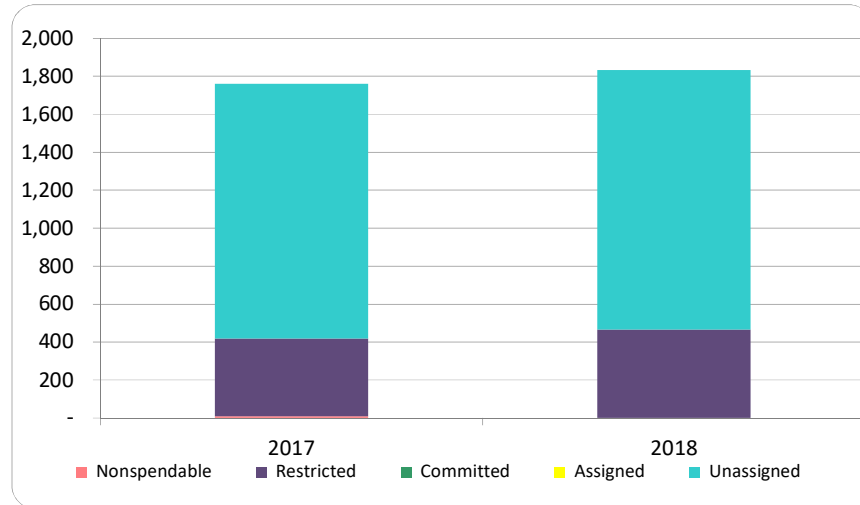
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**CITIZEN'S GUIDE TO LOCAL UNIT FINANCES - Village of Decatur (80-3-030)**

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



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

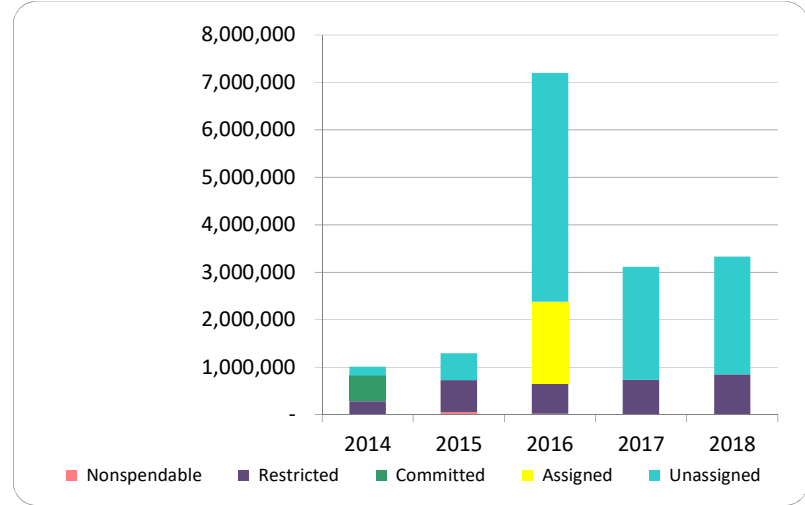


**FINANCIAL POSITION**

2. Compared to the prior year

	2017	2018	% change
Revenue	1,905,575	2,104,879	10.46%
Expenditures	1,622,222	1,869,296	15.23%
Surplus (shortfall)	283,353	235,583	-16.86%
Fund balance, by component:			
Nonspendable	18,231	1,328	-92.72%
Restricted	721,125	846,413	17.37%
Committed	-	-	N/A
Assigned	-	-	N/A
Unassigned	2,371,244	2,485,390	4.81%
total fund balance	3,110,600	3,333,131	7.15%

4. Historical trends of individual components



Commentary:

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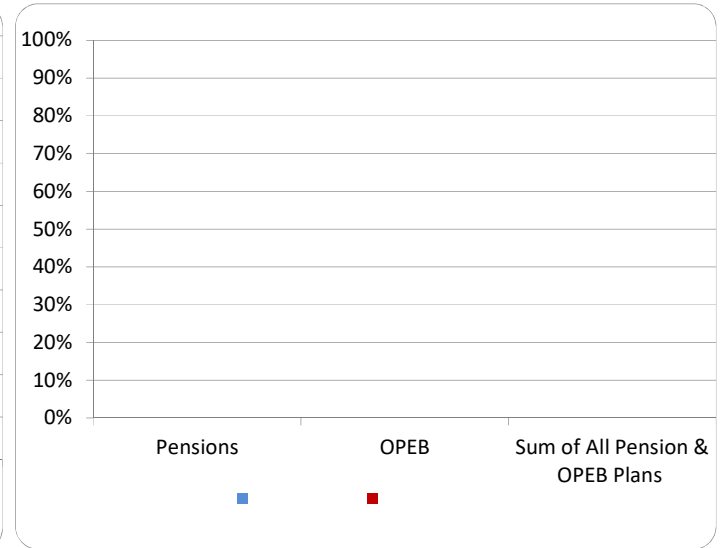
**CITIZEN'S GUIDE TO LOCAL UNIT FINANCES - Village of Decatur (80-3-030)**

**OTHER LONG TERM OBLIGATIONS**

1. Pension funding status

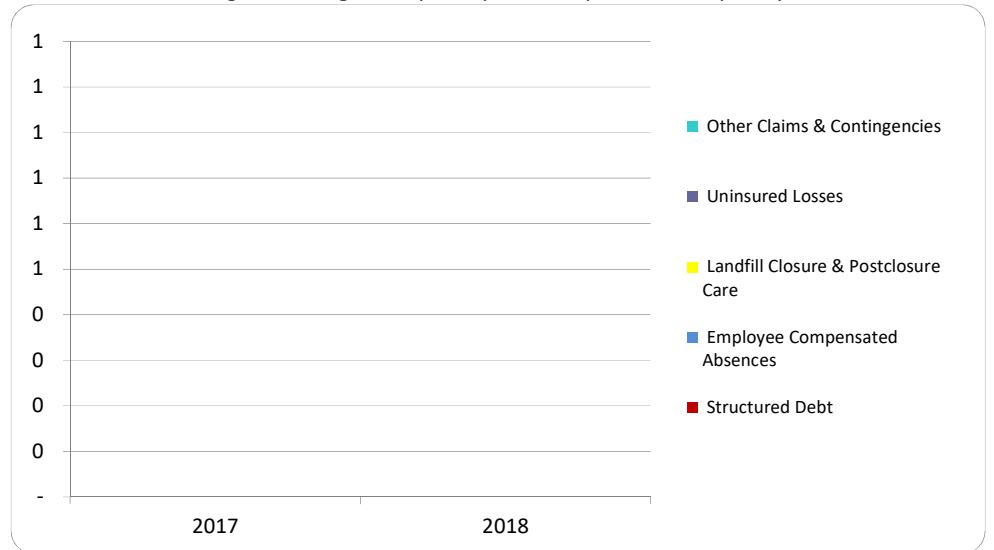
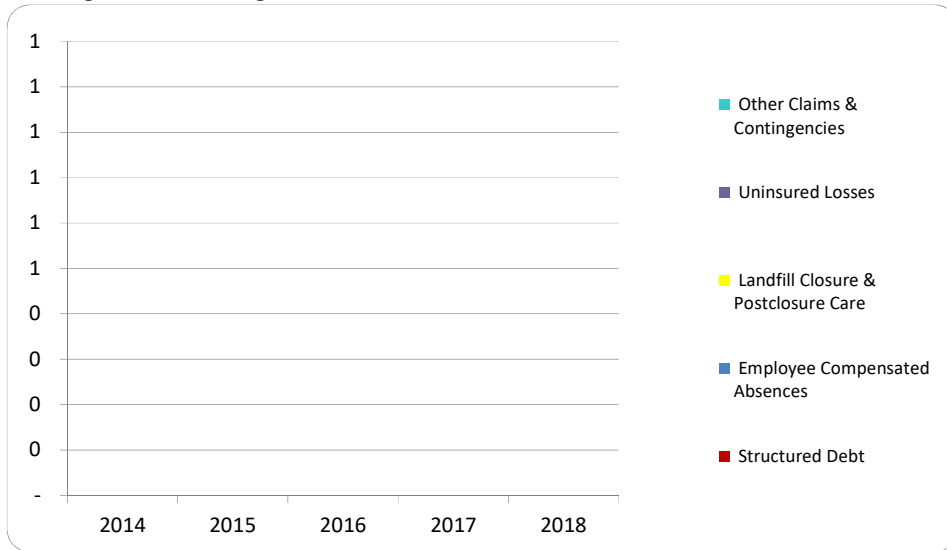
2. Retiree Health care funding status

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: